

APPENDIX VIII

SUMMARY OF THE BUDGETARY POSITION OF PART A AND PART B STATES

(In lakhs of rupees)

	1949-50	1950-51	1951-52 (Provisional Figures)	1952-53 (Budget Estimates)
ASSAM				
TOTAL Revenue	1030	992	1129	1005
<i>Deduct—</i>				
(i) Share of Central Income Tax	139	142	154	151
(ii) Grants-in-aid	88	70	70	70
NET REVENUE	803	780	905	784
TOTAL EXPENDITURE	994	928	1090	1260
Surplus (+) or Deficit (—)	—191	—148	—185	—476
BIHAR				
TOTAL REVENUE	2595	2897	2823	2829
<i>Deduct—</i>				
(i) Share of Central Income Tax	595	592	654	631
(ii) Grants-in-aid	46	39	39	37
NET REVENUE	1954	2266	2130	2161
TOTAL EXPENDITURE	2375	2605	3273	2980
Surplus (+) or Deficit (—)	—421	—339	—1143	—819
BOMBAY				
TOTAL REVENUE	6153	6031	6045	6503
<i>Deduct—</i>				
(i) Share of Central Income Tax	961	995	1099	1060
(ii) Grants-in-aid	135	145	145	116
NET REVENUE	5057	4891	4801	5327
TOTAL EXPENDITURE	6150	6037(a)	6274	6501(b)
Surplus (+) or Deficit (—)	—1093	—1146	—1473	—1174

(a) Rs. 400 lakhs transferred to meet capital expenditure, corresponding to transfer to Revenue of an equivalent amount from the Revenue Reserve Fund, excluded.

(b) Rs. 250 lakhs transferred to meet capital expenditure, corresponding to transfer to Revenue of an equivalent amount from the Revenue Reserve Fund, excluded.

5. Subject to what I have said above, we shall have no objection to discuss other aspects of the problem, namely, Article 280(3) (a) i.e., the divisibility of taxes. We shall similarly have no objection to give you a general idea of our backwardness and needs from our angle under clause (I) of the Agreement, should it prove useful to the Commission for the examination of the case of Part B States. I may once again state that I am very sorry that I did not get this point clarified from the proper quarters earlier.

Thanking you.

SUMMARY OF THE BUDGETARY POSITION OF PART A AND PART B
STATES—contd.

(In lakhs of rupees)

	1949-50	1950-51	1951-52 (Provisional Figures)	1952-53 (Budget Estimates)
<i>MADHYA PRADESH</i>				
TOTAL REVENUE	1960	1921	2280	2100
<i>Deduct—</i>				
(i) Share of Central Income Tax	274	284	314	303
(ii) Grants-in-aid	58	19	55	12
NET REVENUE	1628	1618	1911	1785
TOTAL EXPENDITURE	1778	1674	1817	2082
Surplus (+) or Deficit (—)	—150	—56	194	—297
<i>MADRAS</i>				
TOTAL REVENUE	5589	5816	5965	6446
<i>Deduct—</i>				
(i) Share of Central Income Tax	823	829	915	883
(ii) Grants-in-aid . . . . .	...	...	...	...
NET REVENUE	4766	4987	5050	5563
TOTAL EXPENDITURE	5554	5945	6372	6534
Surplus (+) or Deficit (—)	—788	—958	—1322	—971
<i>ORISSA</i>				
TOTAL REVENUE	1082	1031	1160	1178
<i>Deduct—</i>				
(i) Share of Central Income Tax	137	142	154	151
(ii) Grants-in-aid	47	61	61	61
NET REVENUE	898	828	945	966
TOTAL EXPENDITURE	1147	1201	1085	1168
Surplus (+) or Deficit (—)	—249	—373	—140	—202

SUMMARY OF THE BUDGETARY POSITION OF PART A AND PART B
STATES—*contd.*

(In lakhs of rupees)

	1949-50	1950-51	1951-52 (Provisional Figures)	1952-53 (Budget Estimates)
<i>PUNJAB</i>				
TOTAL REVENUE	1695	1687	1780	1705
<i>Deduct—</i>				
(i) Share of Central Income Tax	229	261	288	278
(ii) Grants-in-aid	175	75	...	...
NET REVENUE	1291	1351	1492	1427
TOTAL EXPENDITURE	1612	1600	1649	1748
Surplus (+) or Deficit (—)	—321	—249	—157	—321
<i>UTTAR PRADESH</i>				
TOTAL REVENUE	5397	5189	5461	6099
<i>Deduct—</i>				
(i) Share of Central Income Tax	869	853	942	909
(ii) Grants-in-aid . . . . .	...	...	...	...
NET REVENUE	4528	4336	4519	5190
TOTAL EXPENDITURE	5626	5184	5442	6524
Surplus (+) or Deficit (—)	—1098	—848	—923	—1334
<i>WEST BENGAL</i>				
TOTAL REVENUE	3401	3430	3858	3637
<i>Deduct—</i>				
(i) Share of Central Income Tax	549	640	706	682
(ii) Grants-in-aid	132	117	117	117
NET REVENUE	2720	2673	3035	2838
TOTAL EXPENDITURE	3138	3734	3739	4204
Surplus (+) or Deficit (—)	—418	—1061	—704	—1366

SUMMARY OF THE BUDGETARY POSITION OF PART A AND PART B
STATES—contd.

(In lakhs of rupees)

	1949-50	1950-51	1951-52 (Provisional Figures)	1952-53 (Budget Estimates)
<i>HYDERABAD</i>				
TOTAL Revenue	—	2618	2909	2701
<i>Deduct—</i>				
(i) Share of Central Income Tax	—
(ii) Grants-in-aid	—	131	118	116
NET REVENUE	2487	2791	2585
TOTAL EXPENDITURE	2755	2701	2736
Surplus (+) or Deficit (—)	—268	—90	—151
<i>MADHYA BHARAT</i>				
TOTAL REVENUE	1038	1136	1188
<i>Deduct—</i>				
(i) Share of Central Income Tax	6	6	8
(ii) Grants-in-aid	—	—	—
NET REVENUE	1032	1130	1180
TOTAL EXPENDITURE	1177	1142	1318
Surplus (+) or Deficit (—)	—145	—12	—138
<i>MYSORE</i>				
TOTAL REVENUE	1440	1422	1499
<i>Deduct—</i>				
(i) Share of Central Income Tax	—	—	—
(ii) Grants-in-aid	345	345	345
NET REVENUE	1095	1077	1154
TOTAL EXPENDITURE	1352	1337	1601
Surplus (+) or Deficit (—)	—257	—260	—447

SUMMARY OF THE BUDGETARY POSITION OF PART A AND PART B STATES—*contd.**(In lakhs of rupees)*

	1949-50	1950-51	1951-52 (Provisional Figures)	1952-53 (Budget Estimates)
<i>PATIALA & EAST PUNJAB STATES UNION</i>				
TOTAL REVENUE	563	596	522
<i>Deduct—</i>				
(i) Share of Central Income Tax	16	15	11
(ii) Grants-in-aid	—	—	—
NET REVENUE	547	581	511
TOTAL EXPENDITURE	462	464	585
Surplus (+) or Deficit (—)	+85	+117	—74
<i>RAJASTHAN</i>				
TOTAL REVENUE	1461	1560	1632
<i>Deduct—</i>				
(i) Share of Central Income Tax	8	12	13
(ii) Grants-in-aid	—	—	—
NET REVENUE	1453	1548	1619
TOTAL EXPENDITURE	1391	1552	1726
Surplus (+) or Deficit (—)	+62	—4	—107
<i>SAURASHTRA</i>				
TOTAL REVENUE	777	752	873
<i>Deduct—</i>				
(i) Share of Central Income Tax	—	—	—
(ii) Grants-in-aid	250	300	275
NET REVENUE	527	452	598
TOTAL EXPENDITURE	742	884	872
Surplus (+) or Deficit (—)	—215	—432	—274

SUMMARY OF THE BUDGETARY POSITION OF PART A AND PART B STATES—concl'd.

(In lakhs of rupees)

	1949-50	1950-51	1951-52 (Provisional Figures)	1952-53 (Budget Estimates)
<i>TRAVANCORE-COCHIN</i>				
TOTAL REVENUE	1399	1790	1684
<i>Deduct—</i>				
(i) Share of Central Income Tax	—	—	—
(ii) Grants-in-aid	280	363	305
NET REVENUE	1119	1427	1379
TOTAL EXPENDITURE	1274	1352	1693
Surplus (+) or Deficit (—)	—155	+75	—314

Total Revenue excludes transfers from Post-war Development or Revenue Reserve Funds.

Total Expenditure excludes transfers to Post-war Development or Revenue Reserve Funds.

Grants-in-aid are the grants in lieu of jute export duty, revenue gap grants, subventions and special grants to West Bengal and Punjab.

Receipts from additional taxation in Madras, Bombay and Hyderabad for 1952-53 are included in total revenue.

Special Development Grants to backward B States, are excluded.

In arriving at the net total revenue, the share of income tax and statutory grants [i.e., those under Articles 273, 275 and 278(1) (b) of the Constitution or the corresponding provisions of the Government of India Act, 1935] have been deducted from total revenue.

The revenue and expenditure of the Government of Mysore for 1951-52 and 1952-53 take into account only net figures under "Industries and Supplies".

The information that the Government of Orissa are not eligible for any federal revenue gap grant was received by them after finalising their budget for 1952-53. Further, as the State expected their share of Central income tax to go up, they decided not to alter the estimates already adopted.

Figures for 1951-52 are provisional.

