

2. Revenue and Expenditure of Union and State Governments from 1948-49 to 1955-56.

(Rupees in lakhs)

Year	Revenue		Expenditure		Surplus (+) OR Deficit (—)	
	Union	States	Union	States	Union	States
1948-49	3,71,70	2,54,64	3,20,86	2,37,69	+50,84	+16,95
1949-50	3,50,39	2,86,61	3,17,12	2,74,95	+33,27	+11,66
1950-51	4,06,58	3,84,76	3,47,25	3,79,24	+59,33	+5,52
1951-52	5,14,37	4,12,92	3,84,91	4,00,37	+1,29,46	+12,55
1952-53	4,34,82	4,28,45	3,94,97	4,27,72	+39,85	+73
1953-54	4,15,58	4,43,64	4,06,42	4,22,23	+9,16	+21,41
1954-55	4,55,77	5,03,87	4,21,44	4,99,78	+34,33	+4,09
1955-56	5,03,90	5,64,46	4,62,70	5,96,96	+4,20	—32,50

NOTES: (1) State figures include those of Coorg for all years, of Ajmer, Bhopal, Kutch, Vindhya Pradesh and Part 'B' States from 1950-51 and of Jammu and Kashmir from 1951-52.

(2) Central figures include those of Ajmer and Kutch for 1948-49 and 1949-50.

(3) Union duties of excise distributed under article 272 of the Constitution and Central grants are shown as expenditure of Union; they are included in the revenue of States.

3. Composition of Revenue and Expenditure met from

	1948-49	1949-50	1950-51	1951-52
Revenue—				
Customs	1,26,16	1,24,71	1,57,15	2,31,69
Union Excise Duties	50,63	67,85	67,54	85,78
Taxes on Income	1,81,76	1,61,12	1,73,22	1,87,60
<i>of which</i>				
Corporation tax	62,26	39,53	40,49	1,41,41
Taxes on Income other than Corporation tax.	1,19,50	1,21,59	1,32,73	1,46,19
Railways (a)	7,34	7,00	6,50	6,93
Posts and Telegraphs (a)	2,36	2,38	3,98	3,43
Currency and Mint	12,63	11,22	12,27	11,30
Other Heads	32,61	21,87	37,52	41,50
Deduct—				
States' share of Income Tax]	—41,79	—45,76	—47,52	—52,86
TOTAL	3,71,70	3,50,39	4,10,66	5,15,37
Expenditure—				
Defence Services (Net)	1,46,05	1,48,86	1,64,13	1,70,96
Direct Demands on Revenue	8,62	13,90	12,50	16,23
<i>of which</i>				
Union Excise Duties				
Debt Services (Net) (b)	42,53	39,43	37,36	39,00
Civil Administration	35,56	39,30	48,80	53,67
Civil Works (c)	6,61	6,53	10,38	11,36
Contributions & Miscellaneous adjustments between Central and State Governments	2,96	2,96	15,59	17,31
Miscellaneous	56,89	52,44	52,88	65,14
<i>of which</i>				
Expenditure on displaced persons	3,45	12,28	8,74	13,12
Extraordinary Items	19,45	11,54	7,03	10,91
<i>of which</i>				
Expenditure on Community Projects, National Extension Service and Local Development Works				
Other Heads	2,19	2,16	2,77	2,69
TOTAL	3,20,86	3,17,12	3,51,44	3,87,27

(a) Net Contribution to Central Revenues. (b) Includes Appropriation for Reduction (d) Excludes additional payment to States of Rs. 420 lakhs.