



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATES FINANCES
2010-2011**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2011**

Publication No. 1012



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FOREWORD

The present “An Analysis of States Finances 2010-11” is an annual publication of Department of Economic & Statistical Analysis, Haryana . In this publication an attempt has been made to compare the basic statistics relating to receipts and expenditure of all the 28 States (excluding National Capital Territory of Delhi) using various parameters such as percentage of revenue receipts collected by a State from its own sources & from Central sources, per capita State’s own tax revenue, per capita revenue receipts, per capita share in Central taxes, per capita development expenditure etc. For better comparison, States have been grouped in to Non-Special Category States and Special Category States.

I hope this publication would prove useful to all the State Governments, planners researchers etc. interested in the study of States finances. This report is placed on the Department website also which can be accessed at www.esaharyana.gov.in

I appreciate the efforts made by Director, Department of Economic & Statistical Analysis, Haryana and his Staff for bringing this report in time.

Panchkula
Dated the July ,2012.

S.M. Mahajan
Special Secretary to Govt. Haryana
Planning Department.

PREFACE

With the advent of planning era, the budgetary operations of the Government have assumed vital importance. The budget, these days has become a major instrument of policy as changes in receipts structure as well as expenditure significantly affect the level of national output. The increase in the role of Govt. activity is mainly on account of social and economic responsibility. In order to run the administration smoothly and to meet the development expenditure, the State Governments raise their revenue through various sources.

The present brochure presents some of the basic statistics relating to receipts and expenditure of all the States in Indian Union excluding National Capital Territory of Delhi by using various parameters. An attempt has been made to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2008-2009 (Accounts), 2009-2010 [Revised Estimates (R.E.)] and 2010-2011 [Budget Estimates (B.E.)] The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2010-2011) issued by Reserve Bank of India.

This report has been prepared by Smt. Jaswinder Kaur, Research Officer with the assistance of Smt. Saroj Mehra and Smt. Tara Mani Steno Typist under the supervision & guidance of Shri J.S. Dalal, Deputy Director and overall guidance of Shri Sher Singh Yadav, Addl. Director and Sh. Bir Singh, Consultant.

Panchkula
The July, 2012

R.K. Bishnoi
Director, Deptt. Of Economic &
Statistical Analysis, Haryana

Summary of Findings

States Finances is a comparative study of State Govt. Budgets. There are two major components of State Resources i.e. (i) State Own Tax Revenue and (ii) State Own Non-Tax Revenue. States Own Tax Revenue are received from Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, Stamps and Registration, Taxes on Goods and Passengers, Taxes and Duties on Electricity and other Taxes and Duties on Commodities and Services etc. whereas revenue received from Interest Receipts, dividends and profits, General Services Social Services and Economic Services etc. are sub-component of State Own Non-Tax Revenue. The 3rd component of revenue receipt is transfer from Centre Govt. Transfer from Centre is mainly consists of State Share in Central Taxes, Grant from Plan Scheme etc. Transfer from Centre Govt. have their limitations, therefore, State Govt. have to depend upon their own resources for revenue generation.

An Analysis of State Finances 2010-11 presents a comparative study of receipts and expenditure of all the States excluding National Capital Territory of Delhi. The report comprises per capita state's own tax revenue, per capita revenue receipts, per capita total receipts and per capita developmental expenditure. All the 28 states have been grouped into Non-special and special category states. In special category, 11 state's namely Arunchal Pradesh, Assam. Himachal Prades, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura & Uttara Khand all situated in Hilly areas have been taken in this category and rest of the 17 states in non-special category.

A State's Own Tax-Revenue

The analysis revealed that out of total State's Own Tax Revenue of ₹321930.41 crore collected by all the States during the year 2008-09 (Accounts), 61.61% of the State's Own Tax Revenue came from Sales Tax, 12.73 % from State excise, 11.20% from Stamps and Registration fees and 5.11 % from Tax on Vehicles, 1.50% from Land Revenue and the remaining 7.85 % from other taxes and duties.

In the Non-Special Category States, the percentage share of sales tax of a State to total State's Own tax revenue was maximum in Jharkhand (73.07%) and minimum in Bihar (48.87%) where as it was 69.97% in Haryana. In special category states the percentage share of sales tax of a state to total state's own tax revenue was maximum in Manipur (83.13%) and minimum in Sikkim (54.79%).

B Per Capita State's Own Tax Revenue

In the non-special category states per capita state's own tax revenue receipts from sales tax was minimum in Bihar (₹319.20) and maximum in Kerala (₹3346.21) except Goa whereas it was (₹7072.75) during the year 2008-09. The per capita revenue receipts from Land revenue was maximum in Chhattisgarh (₹152.97) and minimum in Haryana (₹3.52). The per capita revenue receipts from State excise was maximum in Karnataka (₹ 993.02) followed by Tamil Nadu (₹ 866.80). Andhra Pradesh (₹693.92) Punjab (₹672.84) and Haryana (₹581.36) and it was minimum in Gujarat (₹8.53) due to prohibition in the State. The per capita revenue receipts from taxes on vehicles was maximum in Goa (₹563.4) and minimum in Bihar (₹31.51) whereas it was (₹98.07) in Haryana. The per capita revenue from Stamps and Registration fees was maximum in Maharashtra (₹761.03) and minimum in Bihar (₹ 75.79) whereas it was (₹ 543.60) in Haryana.

In the special category states, the per capita revenue receipts from sales tax was minimum in Nagaland (₹ 521.36) and maximum in Uttarkhand (₹1990.25). The per capita revenue receipts from land revenue was maximum in Arunchal Pradesh (₹40.83) and minimum in Maghalaya (₹2.00). The per capita revenue receipts from taxes on vehicles was maximum in Himachal Pradesh (₹205.35) and minimum in Manipur (₹16.79). The per capita revenue receipts from Stamps and Registration Fees was less than (₹55.0) in all the special category states except in Uttarakhand (₹372.35), Himachal Pradesh (₹148.98) and Sikkim (₹72.50).

C Revenue Receipts

Out of the total revenue receipts of ₹ 694657.36 crore of all the 28 States during the year 2008-09 (Accounts), 58.11% was collected by the state's themselves, constituting 46.34% as stated own tax revenue and 11.77% as state's own Non-Tax revenue. The remaining 41.89 % was received from the Centre in the form of share in Central Taxes (23.18%) and grants (18.70%).

In the non-special category states, the percentage of revenue receipts collected by a state to its total revenue receipts was maximum in Goa (83.04%) followed by Punjab (81.76%), Haryana 80.71%, Maharashtra (76.07%), Gujarat (74.09%) etc. The revenue received in the form of share in Central taxes to total revenue receipts was minimum in Haryana (9.35%) and Bihar received the maximum (53.65%). Percentage share of Grants from centre is concerned, it was minimum (5.19%) in Goa whereas it was maximum (24.14%) in Bihar.

D Developmental Revenue Expenditure as percentage of total revenue Expenditure

In the non-special category states, developmental revenue expenditure as percentage of total revenue expenditure during the year 2008-09 (Accounts) was maximum in Chhatisgrah (70.15%) followed by Haryana (69.61%), Andhra Pradesh (69.12%), Goa (69.00%)

Orrisa (65.29%), Gujarat (65.02%), Karnataka (64.83%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (41.63%).

The per-capita developmental revenue expenditure was maximum in Goa (₹ 14772.75) followed by Haryana (₹5858.39), Andhra Pradesh (₹ 5164.22), Tamil Nadu (₹ 4673.62), Karnataka (₹ 4664.88) and Gujarat (₹ 4411.32), in the non-special category states. The per capita developmental revenue expenditure was minimum in Bihar with ₹ 1902.44.

In the non-special category States, the percentage of States own tax revenue to total revenue receipts was 53.39%, 51.24%, 49.34%, 49.76%, 49.17% and 50.66% during the years 2005-06, 2006-07, 2007-08, 2008-09, 2009-10 (RE) and 2010-11 (BE) respectively, whereas in Haryana State it was 65.53%, 60.87%, 58.82%, 63.16%, 61.06% and 67.11% during this period. In the special category states, the percentage of states own tax Revenue to total revenue receipts was 18.22%, 18.35%, 17.55%, 18.20%, 16.05% and 16.66% during the years 2005-06, 2006-07, 2007-08, 2008-09, 2009-10 (RE) and 2010-11 (BE) respectively. The report covers data for the year 2008-09 Accounts, 2009-10 (RE) and 2010-11 (BE). The budgetary data for this report has been taken from the RBI Bulletin.

An analysis of State Finances during 2008-09 to 2010-11 shows that finances in most of States including Haryana were adversely affected by the implementation of the recommendation of the 6th Pay Commission during 2008-09 and 2009-10. The persistence of the revenue deficit in most of the States would continue to use their borrowed resources to finance their revenue expenditure. However, the Financial position of the State is not much deteriorated as compared to the other States. The Revenue of the State has increased from ₹18452.30 crore in 2008-09 to ₹ 24540.84 crore in 2010-11(BE) showing an increase of 33 percent in State funds. Whereas the revenue expenditure of the State which was at ₹ 20534.73 crore in 2008-09 has also increased to ₹ 28482.64 crore in 2010-11 (BE), showing an increase of 38.7 percent in State Expenditure. It shows that revenue receipts and revenue expenditure both are increasing in the recent past years. However, Revenue Expenditure of the State increasing more rapidly as compared to the Revenue Receipts.

In the recent past, the State finances have experienced transition from fiscal deficit to surplus deficit and now returning on the path of recovery after taken various fiscal reforms in the State. However, these reforms are still not sufficient because our state have yet to consolidate funds in surplus.

State Govt. should implement the GST effectively. The implementation of GST would assume significance in determining the revenue position of the State. State should prepare and put in place adequate infrastructure to effectively capture the tax base once GST is

implemented. The State GST is expected to subsume value added tax, entry tax (not levied by local bodies), Luxury tax, taxes on lottery, betting and gambling, entertainment tax, advertisement tax, State excise duties and all States cesses and surcharges in so far as they relate to supply of goods and services. State also need to strengthen the State finance commission by asking them to use an analytical approaches to issues pertaining to local bodies & timely submission of reports by SFCS and finalization of action taken by the Governments, should be ensured. Market borrowings are the major source of financing followed by small savings and provident funds. The Govt. should take initiative in it and promote these schemes among masses so that they can be habitual to save in these scheme. Special incentives may be given to those who invest their money in these schemes.

On the other hand the Govt. need to identify unwarranted items of revenue expenditure which have low growth and welfare implication. The major thrust of the expenditure reforms is to improve the supply of public goods through a reduction in the existing untargeted and regressive subsidies. It is the need to improve transparency and accountability by putting in place stricter audit procedures in general and operational audit in particular for proper assessment of the efficiency and effectiveness of various items of expenditure. It is also suggested that a fiscal councils and independent evaluation organizations would help in better expenditure management. Govt. should encourage the use of innovative/measure that can reduce cost and also improve the quality of public services.

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CHAPTER - I

INTRODUCTION

The Constitution of India clearly specifies the expenditure responsibilities as well as the resources, which are in the domain of the Union as well as the State Governments. This has been done through three lists, the Union list, the State list and the concurrent list. There is no overlap of responsibilities as well as resources except for the concurrent list.

1.2 The States have been entrusted a crucial role in the growth process and most of the development functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Most of these functions have a direct interface with people and require considerable employees strength to organize and perform effectively.

1.3 In terms of the powers to raise resources, Union Government has a predominant position. Taxes on income both for individuals and corporate entities, union excise duties and tax on import and export of goods, service taxes, etc; are within the domain of the Union. Taxes on consumption are assigned to the States. Taxes on services, though meant for final consumption are levied by the Union. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, Constitution envisaged transfer of resources from the Union to the States. This structured revenue sharing arrangement not only attempts at vertical and horizontal equity; it also provides States with additional resources to meet their expenditure obligations.

1.4 This is the forty two report in the series started from the year 1968-69 only. In this report, an attempt has been made to compare the receipts of States Governments with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non development activities for the year 2008-2009 (Accounts), 2009-2010 (Revised Estimates) and 2010-2011 (Budget Estimates). In order to present a meaningful comparison, all the 28 States have been grouped into non- special category and special category States.

A list of non special and special category States are as under:-

Non-Special Category States

1. Andhra Pradesh
2. Bihar
3. Chhattisgarh
4. Goa
5. Gujarat
6. Haryana
7. Jharkhand
8. Karnataka
9. Kerala
10. Madhya Pradesh
11. Maharashtra
12. Orissa
13. Punjab
14. Rajasthan
15. Tamil Nadu
16. Uttar Pradesh
17. West Bengal

Special Category States are

18. Arunachal Pradesh
19. Assam
20. Himachal Pradesh
21. Jammu & Kashmir
22. Manipur
23. Meghalaya
24. Mizoram
25. Nagaland
26. Sikkim
27. Tripura
28. Uttarakhand

CHAPTER-II

Structure of State's Own Tax Revenue

2.1 2008-2009 (Accounts)

Out of the total State's own Tax Revenue of Rs. 321930.41 crore collected by all the States during 2008-2009 (Accounts), 61.61% of the State's own Tax Revenue came from Sales Tax, 12.73% from State Excise, 11.20% from Stamps and Registration fees, 5.11% from Taxes on Vehicles, 1.50% from Land Revenue and the remaining 7.85% from other Taxes and Duties.

2.1 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (6.82%) and minimum in Haryana (0.07%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (20.80%) whereas it was 12.17% in Haryana. Gujarat with 0.21% was at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (73.07%) and minimum in Bihar (48.87%) where as it was 69.97% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (8.12%) and minimum in Haryana (2.05%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 6.20% in Orissa to 15.93% in Maharashtra whereas it was 11.38% in Haryana.

2.1 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.14% in Meghalaya to 3.60% in Arunachal Pradesh. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Mizoram (1.98%) and maximum in Sikkim (25.17%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 54.79% in Sikkim to 83.13% in Manipur. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (9.06%) and minimum in Manipur (2.37%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.49% in Mizoram to 11.74% in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Revenue of States during 2008-2009 (Accounts) are given in Table 2.1(a) & 2.1(b).

Table-2.1(a)
State's Own Tax Revenue of States during 2008-09(Accounts)

Rs. Crore)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	130.35	5752.61	21851.66	1800.62	2930.99	892.06	33358.29
	2 Bihar	101.74	679.14	3016.47	297.74	716.19	1361.45	6172.73
	3 Chhattisgarh	359.49	964.10	3610.94	313.78	495.59	849.83	6593.73
	4 Goa	9.39	88.70	1131.64	90.15	115.37	258.30	1693.55
	5 Gujarat	543.50	48.71	16810.65	1381.66	1728.50	3043.90	23556.92
	6 Haryana	8.58	1418.53	8154.73	239.30	1326.39	507.75	11655.28
	7 Jharkhand	52.75	357.52	3715.00	400.60	372.61	185.65	5084.13
	8 Karnataka	255.65	5749.57	14622.73	1681.16	2926.72	2409.83	27645.66
	9 Kerala	47.56	1397.64	11377.13	937.45	2002.99	227.41	15990.18
	10 Madhya Pradesh	338.84	2301.95	6842.99	772.56	1479.29	1878.42	13614.05
	11 Maharashtra	546.22	4433.76	30680.53	2220.22	8287.63	5861.77	52030.13
	12 Orissa	348.79	660.07	4803.34	524.43	495.66	1162.91	7995.20
	13 Punjab	15.44	1809.95	6435.62	524.09	1730.29	634.80	11150.19
	14 Rajasthan	162.52	2169.89	8904.50	1213.56	1356.63	1136.35	14943.45
	15 Tamil Nadu	207.73	5755.52	20674.70	1709.57	3793.68	1543.17	33684.37
	16 Uttar Pradesh	549.28	4720.01	17482.05	1124.66	4138.27	644.70	28658.97
	17 West Bengal	983.78	1082.94	8955.09	608.01	1509.49	1279.84	14419.15
Sub Total-I		4661.61	39390.61	189069.77	15839.56	35406.29	23878.14	308245.98
Special Category								
	18 Arunachal Pradesh	4.90	16.60	105.68	7.76	1.25	0.01	136.20
	19 Assam	113.36	198.68	3110.57	145.21	111.16	471.23	4150.21
	20 Himachal Pradesh	20.28	431.83	1246.31	135.53	98.33	310.21	2242.49
	21 Jammu & Kashmir	5.27	250.00	1852.50	77.66	60.28	447.66	2693.37
	22 Manipur	0.78	3.91	141.38	4.03	3.18	16.79	170.07
	23 Meghalaya	0.50	69.79	281.83	13.21	5.54	-1.43	369.44
	24 Mizoram	1.63	1.87	77.51	5.50	0.46	7.65	94.62
	25 Nagaland	0.60	3.34	114.70	14.14	1.01	22.23	156.02
	26 Sikkim	1.95	46.46	101.14	6.94	4.35	23.76	184.60
	27 Tripura	5.55	48.28	314.79	29.82	17.03	27.03	442.50
	28 Uttarakhand	17.90	528.35	1910.64	166.98	357.46	63.58	3044.91
Sub Total-II		172.72	1599.11	9257.05	606.78	660.05	1388.72	13684.43
Total (I+II) All States		4834.33	40989.72	198326.82	16446.34	36066.34	25266.86	321930.41

Table-2.1(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2008-09 (Accounts)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.39	17.24	65.51	5.40	8.79	2.67	100.00
2	Bihar	1.65	11.00	48.87	4.82	11.60	22.06	100.00
3	Chhattisgarh	5.45	14.62	54.76	4.76	7.52	12.89	100.00
4	Goa	0.55	5.24	66.82	5.32	6.81	15.25	100.00
5	Gujarat	2.31	0.21	71.36	5.87	7.34	12.92	100.00
6	Haryana	0.07	12.17	69.97	2.05	11.38	4.36	100.00
7	Jharkhand	1.04	7.03	73.07	7.88	7.33	3.65	100.00
8	Karnataka	0.92	20.80	52.89	6.08	10.59	8.72	100.00
9	Kerala	0.30	8.74	71.15	5.86	12.53	1.42	100.00
10	Madhya Pradesh	2.49	16.91	50.26	5.67	10.87	13.80	100.00
11	Maharashtra	1.05	8.52	58.97	4.27	15.93	11.27	100.00
12	Orissa	4.36	8.26	60.08	6.56	6.20	14.55	100.00
13	Punjab	0.14	16.23	57.72	4.70	15.52	5.69	100.00
14	Rajasthan	1.09	14.52	59.59	8.12	9.08	7.60	100.00
15	Tamil Nadu	0.62	17.09	61.38	5.08	11.26	4.58	100.00
16	Uttar Pradesh	1.92	16.47	61.00	3.92	14.44	2.25	100.00
17	West Bengal	6.82	7.51	62.11	4.22	10.47	8.88	100.00
Sub Total-I		1.51	12.78	61.34	5.14	11.49	7.75	100.00
Special Category								
18	Arunachal Pradesh	3.60	12.19	77.59	5.70	0.92	0.01	100.00
19	Assam	2.73	4.79	74.95	3.50	2.68	11.35	100.00
20	Himachal Pradesh	0.90	19.26	55.58	6.04	4.38	13.83	100.00
21	Jammu & Kashmir	0.20	9.28	68.78	2.88	2.24	16.62	100.00
22	Manipur	0.46	2.30	83.13	2.37	1.87	9.87	100.00
23	Meghalaya	0.14	18.89	76.29	3.58	1.50	-0.39	100.00
24	Mizoram	1.72	1.98	81.92	5.81	0.49	8.08	100.00
25	Nagaland	0.38	2.14	73.52	9.06	0.65	14.25	100.00
26	Sikkim	1.06	25.17	54.79	3.76	2.36	12.87	100.00
27	Tripura	1.25	10.91	71.14	6.74	3.85	6.11	100.00
28	Uttarakhand	0.59	17.35	62.75	5.48	11.74	2.09	100.00
Sub Total-II		1.26	11.69	67.65	4.43	4.82	10.15	100.00
Total (I+II) All States		1.50	12.73	61.61	5.11	11.20	7.85	100.00

2.2 2009- 2010 (R.E.)

Out of the total State's Own Tax Revenue of Rs. 365527.15 crore collected by all the States during 2009-2010 (R.E), 61.62% of the State's Own Tax Revenue came from Sales Tax , 13.06% from State Excise, 10.73% from Stamps and Registration fees, 5.13% from Taxes on Vehicles, 1.26% from Land Revenue and the remaining 8.21% from other Taxes and Duties.

2.2(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (6.40%) and minimum in Haryana (0.10 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (22.96%) whereas it was 14.24% in Haryana. Gujarat with 0.22% was at the bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Jharkhand (75.53%) and minimum in Madhya Pradesh (45.26%) whereas it was 68.66% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan 7.80% and minimum in Haryana 2.14%. The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.94% in Jharkhand to 16.74% in Maharashtra whereas it was 10.82% in Haryana.

2.2 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.08% in Himachal Pradesh to 3.97% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (1.58%) and maximum in Sikkim (26.28%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 54.05% in Sikkim to 83.07% in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Nagaland (9.27%) and minimum in Manipur (2.73%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.48% in Mizoram to 11.98 % in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Tax Revenue of States during 2009-2010 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

Table-2.2(a)
State's own Tax Revenue of States during 2009-10(R. E.)

(Rs. Crore)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	144.00	6260.00	27685.00	2315.00	3224.00	1036.00	40664.00
2	Bihar	110.00	950.00	4338.73	450.00	925.00	1367.55	8141.28
3	Chhattisgarh	120.36	1158.00	3447.12	351.47	515.00	1100.09	6692.04
4	Goa	10.73	103.72	1236.10	112.21	117.42	325.91	1906.09
5	Gujarat	925.00	58.00	18215.00	1600.00	2100.00	3455.00	26353.00
6	Haryana	13.50	2000.00	9643.66	300.00	1520.00	568.00	14045.16
7	Jharkhand	60.00	500.00	4200.00	400.00	274.94	125.42	5560.36
8	Karnataka	90.48	6735.00	15486.90	1795.00	2687.00	2544.34	29338.72
9	Kerala	52.50	1582.94	12733.96	1094.00	1700.46	239.61	17403.47
10	Madhya Pradesh	161.81	2850.00	7894.11	900.00	1650.00	3986.04	17441.96
11	Maharashtra	827.48	5100.00	31688.28	2600.00	9324.22	6171.35	55711.33
12	Orissa	348.79	792.08	5382.38	603.09	495.66	1298.00	8920.00
13	Punjab	16.00	2000.83	8320.00	585.00	2015.00	920.00	13856.83
14	Rajasthan	160.16	2200.00	10200.00	1300.00	1450.00	1353.14	16663.30
15	Tamil Nadu	87.87	6528.85	22177.96	1953.00	3413.70	1234.95	35396.33
16	Uttar Pradesh	187.40	5695.31	21963.85	985.43	5176.19	1246.71	35254.89
17	West Bengal	1082.66	1407.83	10387.91	741.78	1886.86	1409.61	16916.65
Sub Total-I		4398.74	45922.56	215000.96	18085.98	38475.45	28381.72	350265.41
Special Category								
18	Arunachal Pradesh	5.00	17.00	95.00	8.00	1.00	0.00	126.00
19	Assam	152.99	241.18	3125.00	161.18	123.39	529.18	4332.92
20	Himachal Pradesh	1.96	480.07	1510.10	130.72	106.94	373.78	2603.57
21	Jammu & Kashmir	5.79	270.00	2130.00	92.70	64.88	511.39	3074.76
22	Manipur	1.37	5.10	169.66	5.60	3.83	19.55	205.11
23	Meghalaya	2.81	80.15	289.42	14.48	8.11	8.63	403.60
24	Mizoram	2.05	1.84	96.93	6.22	0.56	9.09	116.69
25	Nagaland	0.75	3.35	115.64	14.50	1.08	21.11	156.43
26	Sikkim	3.45	48.36	99.48	8.00	3.64	21.12	184.05
27	Tripura	5.64	61.11	374.34	37.15	18.73	32.87	529.84
28	Uttarakhand	7.68	598.22	2220.80	193.09	422.69	86.29	3528.77
Sub Total-II		189.49	1806.38	10226.37	671.64	754.85	1613.01	15261.74
Total (I+II) All States		4588.23	47728.94	225227.33	18757.62	39230.30	29994.73	365527.15

Table-2.2(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2009-10(R. E.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.35	15.39	68.08	5.69	7.93	2.55	100.00
2	Bihar	1.35	11.67	53.29	5.53	11.36	16.80	100.00
3	Chhattisgarh	1.80	17.30	51.51	5.25	7.70	16.44	100.00
4	Goa	0.56	5.44	64.85	5.89	6.16	17.10	100.00
5	Gujarat	3.51	0.22	69.12	6.07	7.97	13.11	100.00
6	Haryana	0.10	14.24	68.66	2.14	10.82	4.04	100.00
7	Jharkhand	1.08	8.99	75.53	7.19	4.94	2.26	100.00
8	Karnataka	0.31	22.96	52.79	6.12	9.16	8.67	100.00
9	Kerala	0.30	9.10	73.17	6.29	9.77	1.38	100.00
10	Madhya Pradesh	0.93	16.34	45.26	5.16	9.46	22.85	100.00
11	Maharashtra	1.49	9.15	56.88	4.67	16.74	11.08	100.00
12	Orissa	3.91	8.88	60.34	6.76	5.56	14.55	100.00
13	Punjab	0.12	14.44	60.04	4.22	14.54	6.64	100.00
14	Rajasthan	0.96	13.20	61.21	7.80	8.70	8.12	100.00
15	Tamil Nadu	0.25	18.44	62.66	5.52	9.64	3.49	100.00
16	Uttar Pradesh	0.53	16.15	62.30	2.80	14.68	3.54	100.00
17	West Bengal	6.40	8.32	61.41	4.38	11.15	8.33	100.00
Sub Total-I		1.26	13.11	61.38	5.16	10.98	8.10	100.00
Special Category								
18	Arunachal Pradesh	3.97	13.49	75.40	6.35	0.79	0.00	100.00
19	Assam	3.53	5.57	72.12	3.72	2.85	12.21	100.00
20	Himachal Pradesh	0.08	18.44	58.00	5.02	4.11	14.36	100.00
21	Jammu & Kashmir	0.19	8.78	69.27	3.01	2.11	16.63	100.00
22	Manipur	0.67	2.49	82.72	2.73	1.87	9.53	100.00
23	Meghalaya	0.70	19.86	71.71	3.59	2.01	2.14	100.00
24	Mizoram	1.76	1.58	83.07	5.33	0.48	7.79	100.00
25	Nagaland	0.48	2.14	73.92	9.27	0.69	13.49	100.00
26	Sikkim	1.87	26.28	54.05	4.35	1.98	11.48	100.00
27	Tripura	1.06	11.53	70.65	7.01	3.54	6.20	100.00
28	Uttarakhand	0.22	16.95	62.93	5.47	11.98	2.45	100.00
Sub Total-II		1.24	11.84	67.01	4.40	4.95	10.57	100.00
Total (I+II) All States		1.26	13.06	61.62	5.13	10.73	8.21	100.00

2.3 2010-2011 (B.E.)

Out of the total State's Own Tax Revenue of Rs. 426681.55 Crore estimated by all the States during 2010-2011 (B.E.), 62.07% of the State's Own Tax Revenue was estimated from Sales Tax, 13.00% from State Excise, 10.79 % from Stamps and Registration fees, 5.05% from Taxes on Vehicles, 1.39% from Land Revenue and the remaining 7.69% from other Taxes and Duties.

2.3(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.95%) and minimum in Haryana (0.08%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (20.50%) whereas it was 12.75% in Haryana. Gujarat with 0.19% was estimated at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax revenue was estimated maximum in Jharkhand (75.46%) and minimum in Madhya Pradesh (49.92%) whereas Haryana share was 69.83. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Rajasthan (7.62%) and minimum in Haryana (2.13%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 5.07% in Jharkhand to 16.41% in Maharashtra whereas it was 11.54% in Haryana.

2.3 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.07% in Himachal Pradesh to 3.82% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Mizoram (1.74%) and maximum in Sikkim (26.27%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 56.10% in Sikkim to 81.96 % in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was estimated maximum in Nagaland (7.44 %) and minimum in Jammu and Kashmir (2.89%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.58% in Nagaland to 10.58% in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's Own Tax Revenue of States during 2010-2011 (B.E) are given in Tables 2.3 (a) & 2.3 (b).

Table-2.3(a)
State's Own Tax Revenue of States during 2010-11(B. E.)

(Rs. Crore)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	145.00	7512.00	31838.00	2778.00	3546.00	1180.00	46999.00
2	Bihar	112.17	1400.00	5627.69	550.00	1215.00	1739.07	10643.93
3	Chhattisgarh	120.70	1320.00	3951.93	385.00	561.13	1166.72	7505.48
4	Goa	10.63	119.67	1495.00	99.00	127.18	367.01	2218.49
5	Gujarat	1107.50	58.00	21000.00	1675.00	2750.00	3670.40	30260.90
6	Haryana	13.79	2100.00	11500.00	350.00	1900.00	605.50	16469.29
7	Jharkhand	66.00	525.00	4503.00	440.00	302.50	130.78	5967.28
8	Karnataka	143.32	7425.00	20160.00	2050.00	3500.00	2950.00	36228.32
9	Kerala	155.13	1836.21	15125.69	1301.88	2187.51	277.81	20884.23
10	Madhya Pradesh	182.46	3400.00	9320.00	1050.00	1900.00	2817.72	18670.18
11	Maharashtra	1647.74	5800.00	35986.18	2860.00	10478.86	7065.54	63838.32
12	Orissa	376.70	950.50	6273.26	713.42	535.32	1510.81	10360.01
13	Punjab	17.00	2520.00	9600.00	645.00	2395.00	1131.00	16308.00
14	Rajasthan	185.06	2450.00	11730.00	1450.00	1650.00	1555.80	19020.86
15	Tamil Nadu	38.79	7508.18	25504.65	2396.42	4096.18	1894.10	41438.32
16	Uttar Pradesh	204.89	6763.23	26978.34	1170.21	5736.99	1452.21	42305.87
17	West Bengal	1190.93	1759.78	12257.73	890.13	2358.57	1550.59	20007.73
Sub Total-I		5717.81	53447.57	252851.47	20804.06	45240.24	31065.06	409126.21
Special Category								
18	Arunachal Pradesh	5.50	17.00	110.00	10.00	1.50	0.00	144.00
19	Assam	169.56	259.46	3659.00	178.91	136.96	571.95	4975.84
20	Himachal Pradesh	2.02	549.46	1741.18	134.64	115.78	412.44	2955.52
21	Jammu & Kashmir	6.02	280.00	2511.00	101.24	67.23	539.79	3505.28
22	Manipur	5.00	6.00	220.00	15.00	10.00	32.74	288.74
23	Meghalaya	2.99	100.19	324.16	15.64	8.60	10.23	461.81
24	Mizoram	2.50	2.06	96.93	6.80	0.70	9.27	118.26
25	Nagaland	0.81	3.62	155.00	15.12	1.17	27.58	203.30
26	Sikkim	3.82	55.50	118.50	9.00	3.13	21.29	211.24
27	Tripura	15.00	70.00	475.00	45.00	28.00	34.05	667.05
28	Uttarakhand	11.73	686.93	2586.00	225.30	425.65	88.69	4024.30
Sub Total-II		224.95	2030.22	11996.77	756.65	798.72	1748.03	17555.34
Total (I+II) All States		5942.76	55477.79	264848.24	21560.71	46038.96	32813.09	426681.55

Table-2.3(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2010-11(B. E.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.31	15.98	67.74	5.91	7.54	2.51	100.00
2	Bihar	1.05	13.15	52.87	5.17	11.41	16.34	100.00
3	Chhattisgarh	1.61	17.59	52.65	5.13	7.48	15.54	100.00
4	Goa	0.48	5.39	67.39	4.46	5.73	16.54	100.00
5	Gujarat	3.66	0.19	69.40	5.54	9.09	12.13	100.00
6	Haryana	0.08	12.75	69.83	2.13	11.54	3.68	100.00
7	Jharkhand	1.11	8.80	75.46	7.37	5.07	2.19	100.00
8	Karnataka	0.40	20.50	55.65	5.66	9.66	8.14	100.00
9	Kerala	0.74	8.79	72.43	6.23	10.47	1.33	100.00
10	Madhya Pradesh	0.98	18.21	49.92	5.62	10.18	15.09	100.00
11	Maharashtra	2.58	9.09	56.37	4.48	16.41	11.07	100.00
12	Orissa	3.64	9.17	60.55	6.89	5.17	14.58	100.00
13	Punjab	0.10	15.45	58.87	3.96	14.69	6.94	100.00
14	Rajasthan	0.97	12.88	61.67	7.62	8.67	8.18	100.00
15	Tamil Nadu	0.09	18.12	61.55	5.78	9.89	4.57	100.00
16	Uttar Pradesh	0.48	15.99	63.77	2.77	13.56	3.43	100.00
17	West Bengal	5.95	8.80	61.26	4.45	11.79	7.75	100.00
Sub Total-I		1.40	13.06	61.80	5.08	11.06	7.59	100.00
Special Category								
18	Arunachal Pradesh	3.82	11.81	76.39	6.94	1.04	0.00	100.00
19	Assam	3.41	5.21	73.54	3.60	2.75	11.49	100.00
20	Himachal Pradesh	0.07	18.59	58.91	4.56	3.92	13.95	100.00
21	Jammu & Kashmir	0.17	7.99	71.63	2.89	1.92	15.40	100.00
22	Manipur	1.73	2.08	76.19	5.19	3.46	11.34	100.00
23	Meghalaya	0.65	21.70	70.19	3.39	1.86	2.22	100.00
24	Mizoram	2.11	1.74	81.96	5.75	0.59	7.84	100.00
25	Nagaland	0.40	1.78	76.24	7.44	0.58	13.57	100.00
26	Sikkim	1.81	26.27	56.10	4.26	1.48	10.08	100.00
27	Tripura	2.25	10.49	71.21	6.75	4.20	5.10	100.00
28	Uttarakhand	0.29	17.07	64.26	5.60	10.58	2.20	100.00
Sub Total-II		1.28	11.56	68.34	4.31	4.55	9.96	100.00
Total (I+II) All States		1.39	13.00	62.07	5.05	10.79	7.69	100.00

Per Capita State's Own Tax Revenue

2.4 2008- 2009 (Accounts)

2.4 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue during 2008-09 (Accounts) was maximum in Chhattisgarh (Rs.152.97) and minimum in Haryana (Rs.3.52).The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.993.02) followed by Tamil Nadu (Rs.866.80), Andhra Pradesh (Rs.693.92), Punjab (Rs.672.84) and Haryana (Rs. 581.36). The per capita State Excise was minimum in Gujarat (Rs.8.53) due to prohibition in the State. The per capita revenue receipt from Sales Tax was minimum in Bihar (Rs.319.20) and maximum in Karnatka (3346.21) followed by Haryana (Rs.3342.10) except Goa whereas it was Rs.7072.75. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.563.44) and minimum in Bihar (Rs.31.51) whereas it was Rs. 58.48 in Uttar Pradesh, Rs. 69.49 in West Bengal, Rs.98.07 in Haryana, Rs. 111.32 in Madhya Pradesh and 131.44 in Orissa. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 761.03) followed by Goa (Rs. 721.06), Punjab (Rs. 643.23), Kerala (Rs.589.11), Tamil Nadu (Rs. 571.34) and Haryana (Rs.543.60).

2.4 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Arunachal Pradesh (Rs.40.83), followed by Assam (Rs.38.17), Sikkim (Rs.32.50), Himachal Pradesh (Rs.30.73), Uttarakhand (Rs.18.65), Mizoram (Rs.16.30), and Tripura (Rs.15.86). In the remaining special category States, it was less than Rs. 5.00. The per capita revenue receipt from State Excise ranged from Rs. 15.18 in Nagaland to Rs.774.33 in Sikkim. The Per capita revenue receipts from Sales Tax ranged from Rs. 521.36 in Nagaland to Rs. 1990.25 in Uttarakhand. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs.205.35) and minimum in Manipur (Rs.16.79). The per capita revenue receipt from Stamps and Registration fees was less than (Rs.55.00) in all the special category States except in Uttarakhand (Rs.372.35), Himachal Pradesh (Rs.148.98) and Sikkim (Rs. 72.50).

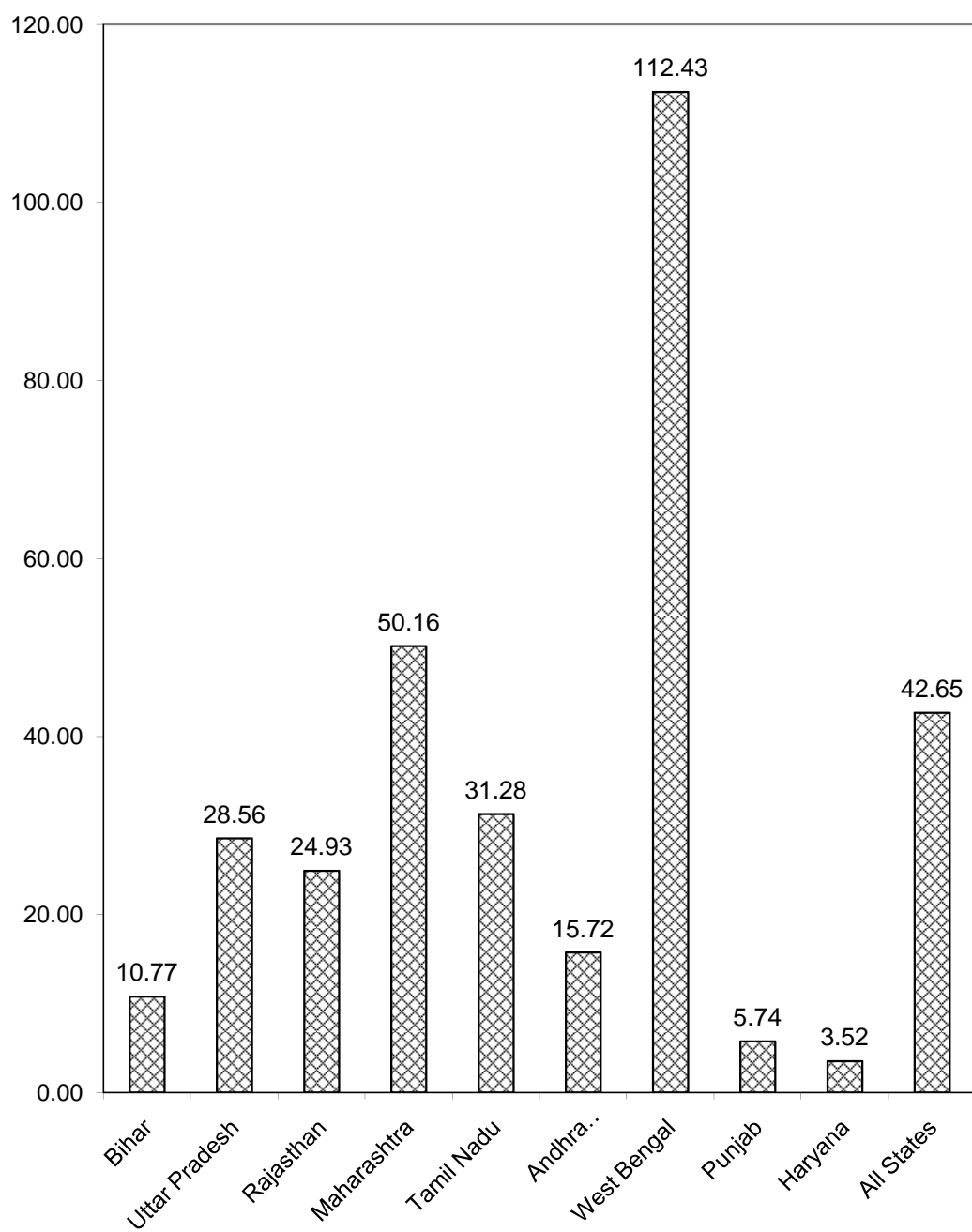
The details of per capita State's Own Tax Revenue of States during 2008-2009 (Accounts) are given in Table 2.4.Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.4
Per Capita State's Own Tax Revenue of States
during 2008-09(Accounts)

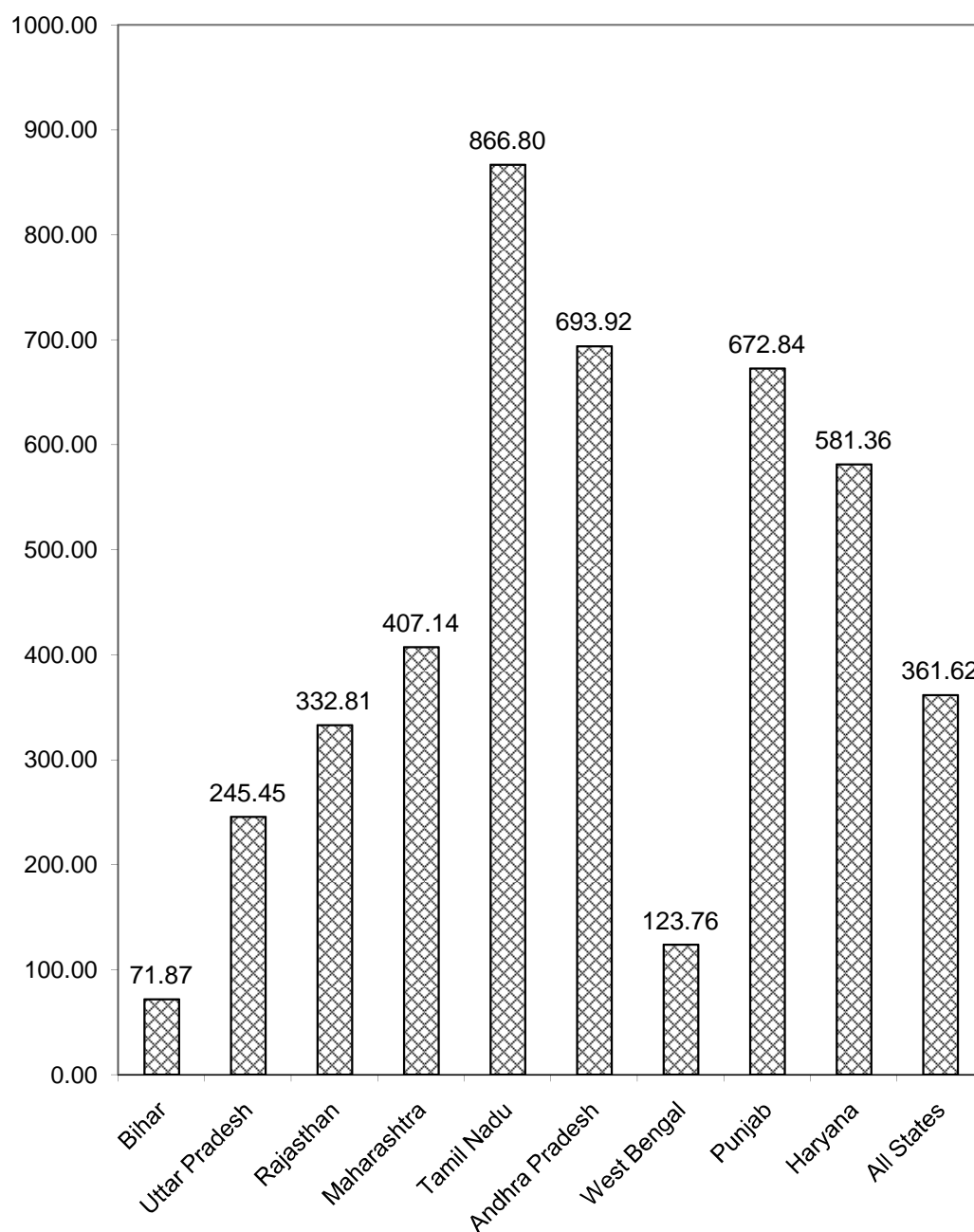
(in Rs.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.72	693.92	2635.91	217.20	353.56	107.61	4023.92
2	Bihar	10.77	71.87	319.20	31.51	75.79	144.07	653.20
3	Chhattisgarh	152.97	410.26	1536.57	133.52	210.89	361.63	2805.84
4	Goa	58.69	554.38	7072.75	563.44	721.06	1614.38	10584.69
5	Gujarat	95.18	8.53	2944.07	241.97	302.71	533.08	4125.56
6	Haryana	3.52	581.36	3342.10	98.07	543.60	208.09	4776.75
7	Jharkhand	17.35	117.61	1222.04	131.78	122.57	61.07	1672.41
8	Karnataka	44.15	993.02	2525.51	290.36	505.48	416.21	4774.73
9	Kerala	13.99	411.07	3346.21	275.72	589.11	66.89	4702.99
10	Madhya Pradesh	48.82	331.69	986.02	111.32	213.15	270.67	1961.68
11	Maharashtra	50.16	407.14	2817.31	203.88	761.03	538.27	4777.79
12	Orissa	87.42	165.43	1203.84	131.44	124.23	291.46	2003.81
13	Punjab	5.74	672.84	2392.42	194.83	643.23	235.99	4145.05
14	Rajasthan	24.93	332.81	1365.72	186.13	208.07	174.29	2291.94
15	Tamil Nadu	31.28	866.80	3113.66	257.47	571.34	232.41	5072.95
16	Uttar Pradesh	28.56	245.45	909.10	58.48	215.20	33.53	1490.33
17	West Bengal	112.43	123.76	1023.44	69.49	172.51	146.27	1647.90
Aggregate-I		43.86	370.63	1778.98	149.04	333.14	224.67	2900.32
Special Category								
18	Arunachal Pradesh	40.83	138.33	880.67	64.67	10.42	0.08	1135.00
19	Assam	38.17	66.90	1047.33	48.89	37.43	158.66	1397.38
20	Himachal Pradesh	30.73	654.29	1888.35	205.35	148.98	470.02	3397.71
21	Jammu & Kashmir	4.62	219.30	1625.00	68.12	52.88	392.68	2362.61
22	Manipur	3.25	16.29	589.08	16.79	13.25	69.96	708.63
23	Meghalaya	2.00	279.16	1127.32	52.84	22.16	-5.72	1477.76
24	Mizoram	16.30	18.70	775.10	55.00	4.60	76.50	946.20
25	Nagaland	2.73	15.18	521.36	64.27	4.59	101.05	709.18
26	Sikkim	32.50	774.33	1685.67	115.67	72.50	396.00	3076.67
27	Tripura	15.86	137.94	899.40	85.20	48.66	77.23	1264.29
28	Uttarakhand	18.65	550.36	1990.25	173.94	372.35	66.23	3171.78
Aggregate-II		24.43	226.18	1309.34	85.82	93.36	196.42	1935.56
Overall		42.65	361.62	1749.69	145.09	318.19	222.91	2840.14

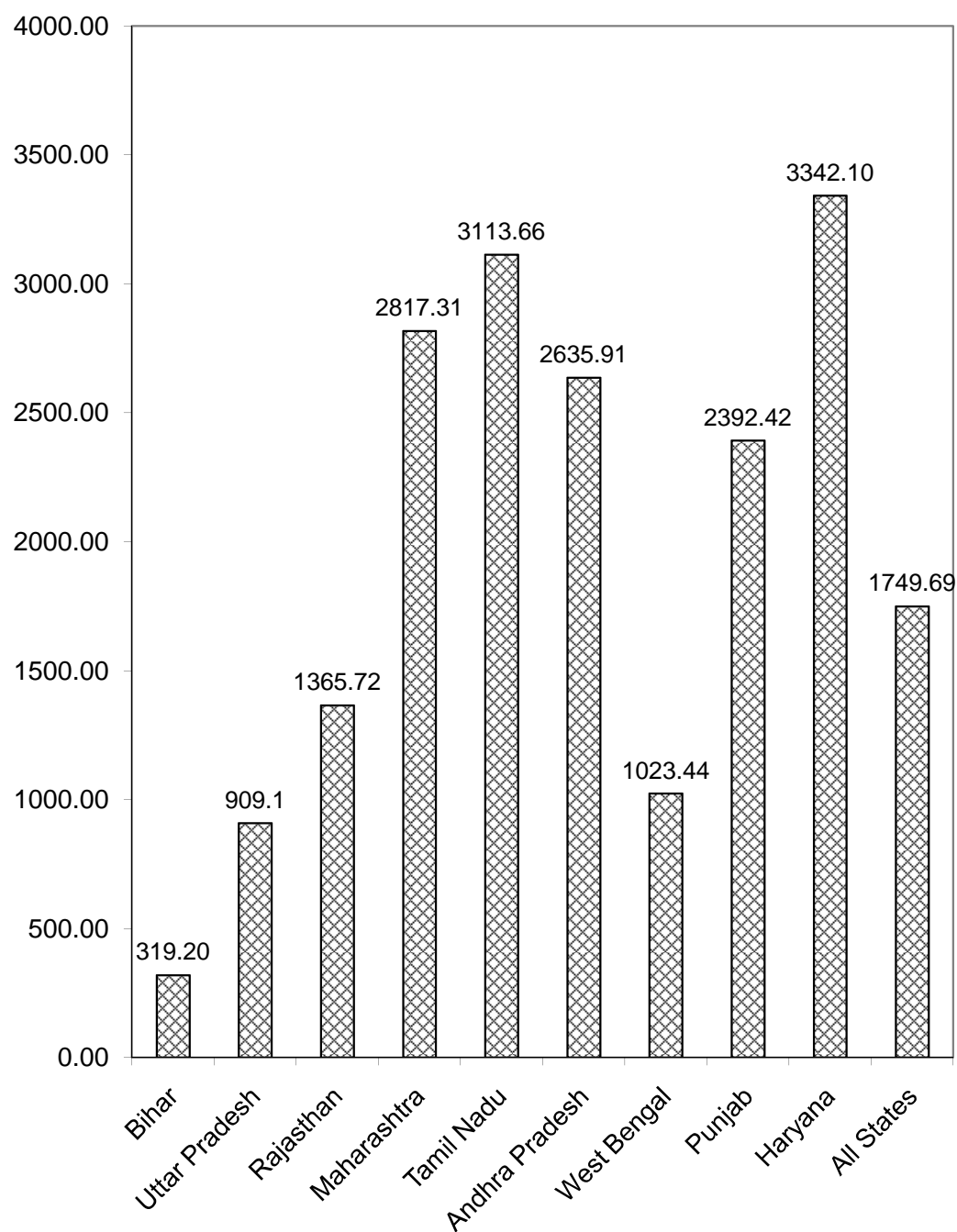
**Per Capita Land Revenue of Selected States
during 2008-09 (Accounts) (In Rs.)**



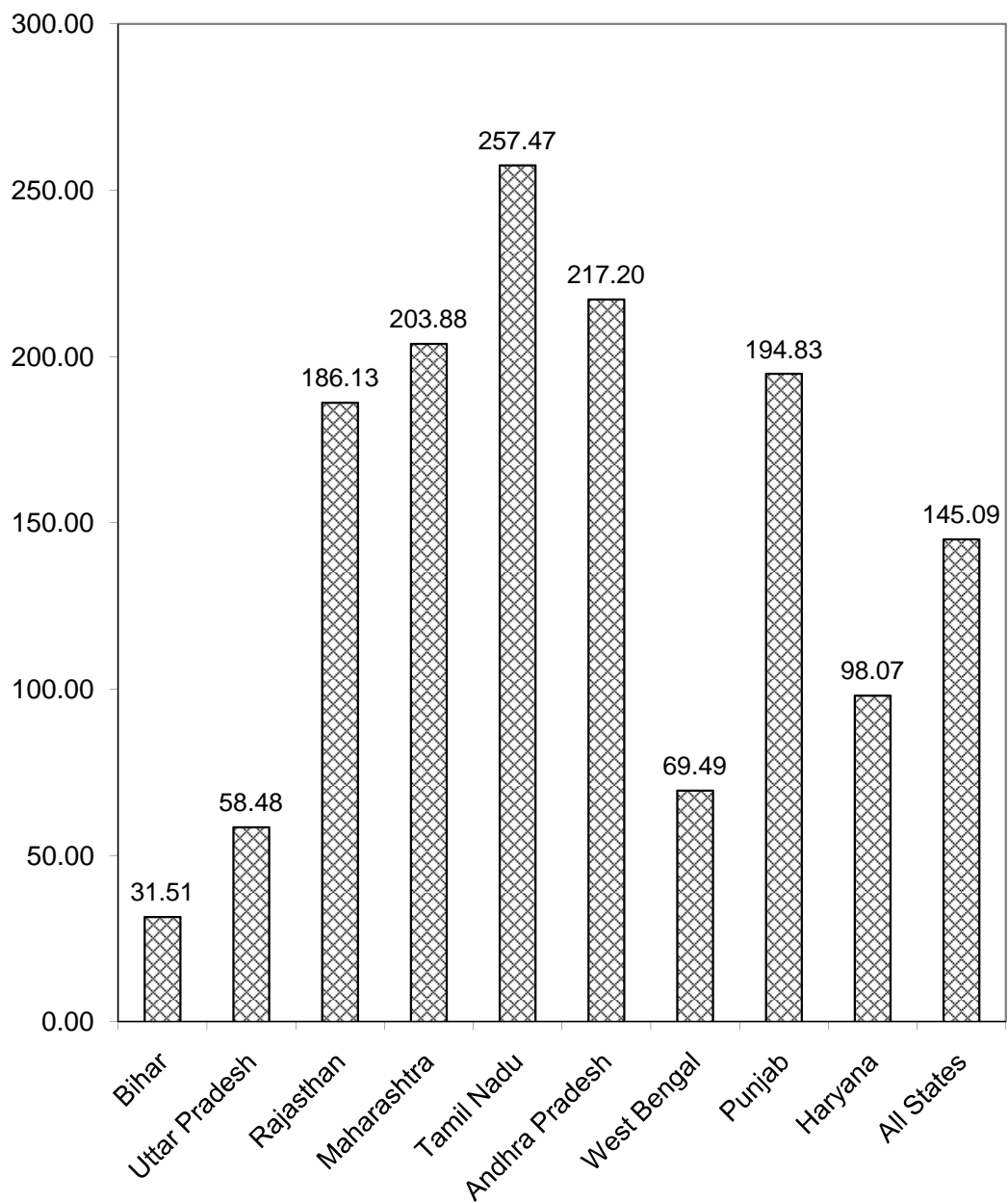
**Per Capita State Excise of Selected states
during 2008-09 (Accounts) (In Rs.)**



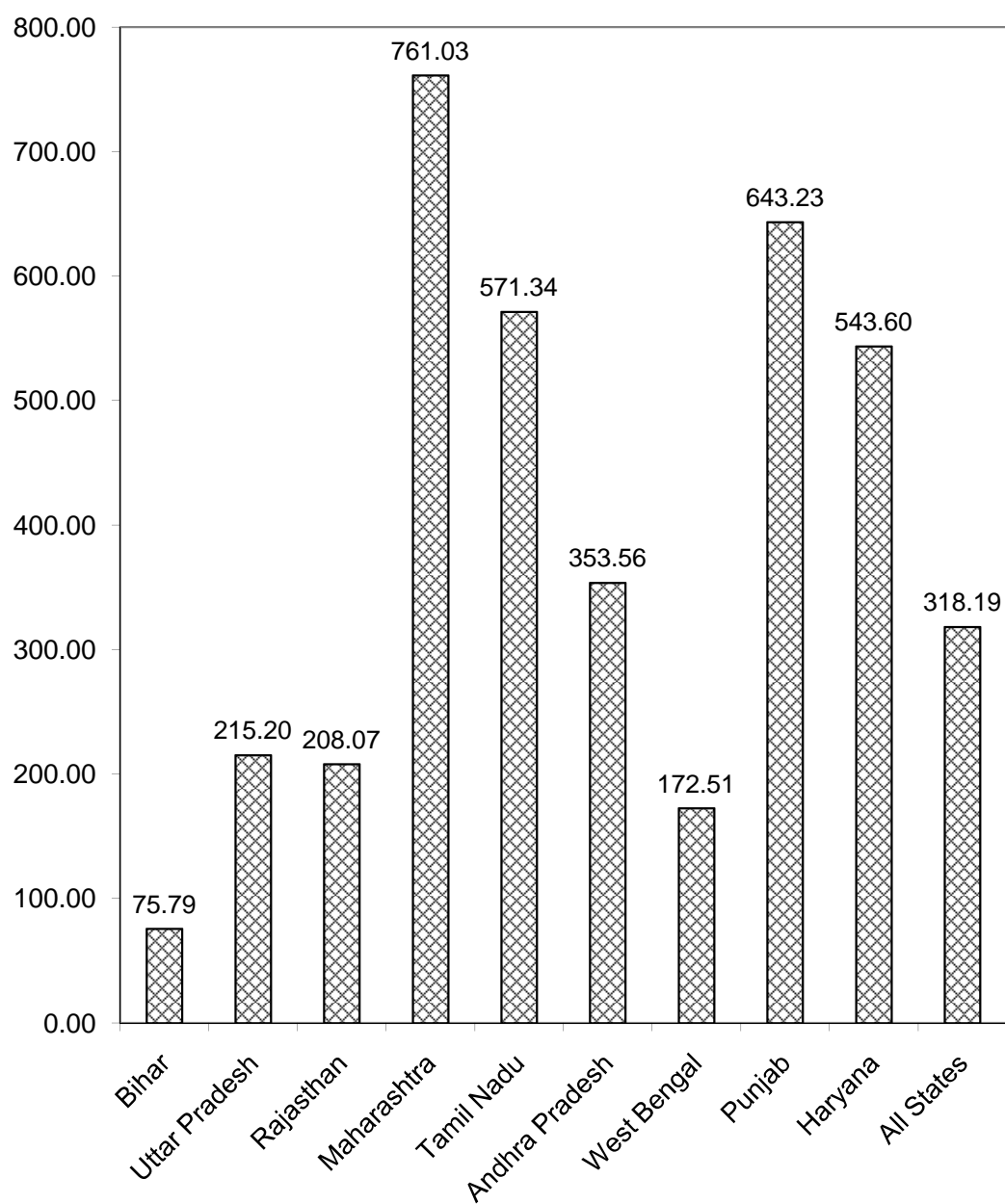
**Per Capita Sales Tax of Selected States
during 2008-09 (Accounts) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2008-09 (Accounts) (In Rs.)**



**Per Capita Stamps & Registration fees of Selected States
during 2008-09 (Accounts) (In Rs.)**



2.5 2009-2010 (R. E.)

2.5 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue during 2009-10 (R.E.) was maximum in Gujarat (Rs.159.76) and minimum in Haryana (Rs.5.44). The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.1149.32) followed by Tamil Nadu (Rs. 977.37), Haryana (Rs.806.45) and Andhra Pradesh (Rs.748.80). The per capita revenue receipts from State Excise were minimum in Gujarat (Rs.10.02) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 452.89 in Bihar to Rs. 3888.57 in Haryana except Goa whereas it was Rs. 7271.18. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.660.06) and minimum in Bihar (Rs.46.97) whereas it was Rs. 120.97 in Haryana. The per capita revenue receipts from Stamps and Registration fees were maximum in Maharashtra (Rs.843.82) and minimum in Jharkhand (Rs. 88.98).

2.5 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Sikkim (Rs.57.50) followed by Assam (Rs.51.00), Arunachal Pradesh (Rs.41.67) and Mizoram (Rs.20.50) In the remaining special category States it was less than Rs. 16.00. The per capita revenue receipt from State Excise ranged from Rs. 15.23 in Nagaland to Rs.806.00 in Sikkim. The per capita revenue receipt from Sales Tax ranged from Rs. 525.64 in Nagaland to Rs.2289.48 in Uttarakhand. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (Rs.199.06) and minimum in Manipur (Rs.23.33). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 57.00 except in Uttarakhand (Rs.435.76), Himachal Pradesh (Rs. 159.61) and Sikkim (Rs.60.67).

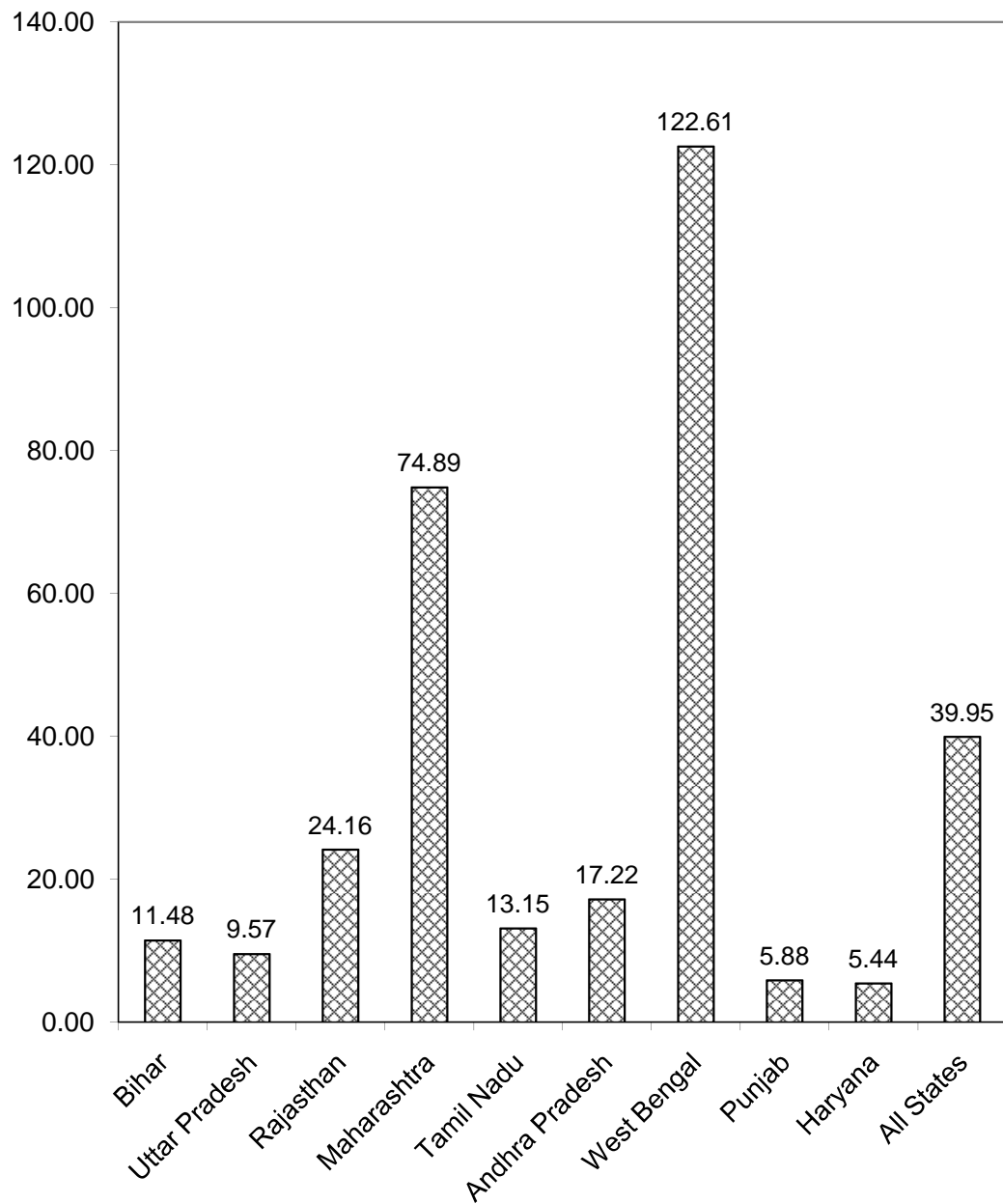
The details of per capita State's own Tax Revenue of States during 2009-2010 (R.E) are given in Table 2.5. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.5
Per Capita State's Own Tax Revenue of States
during 2009-10(R. E.)

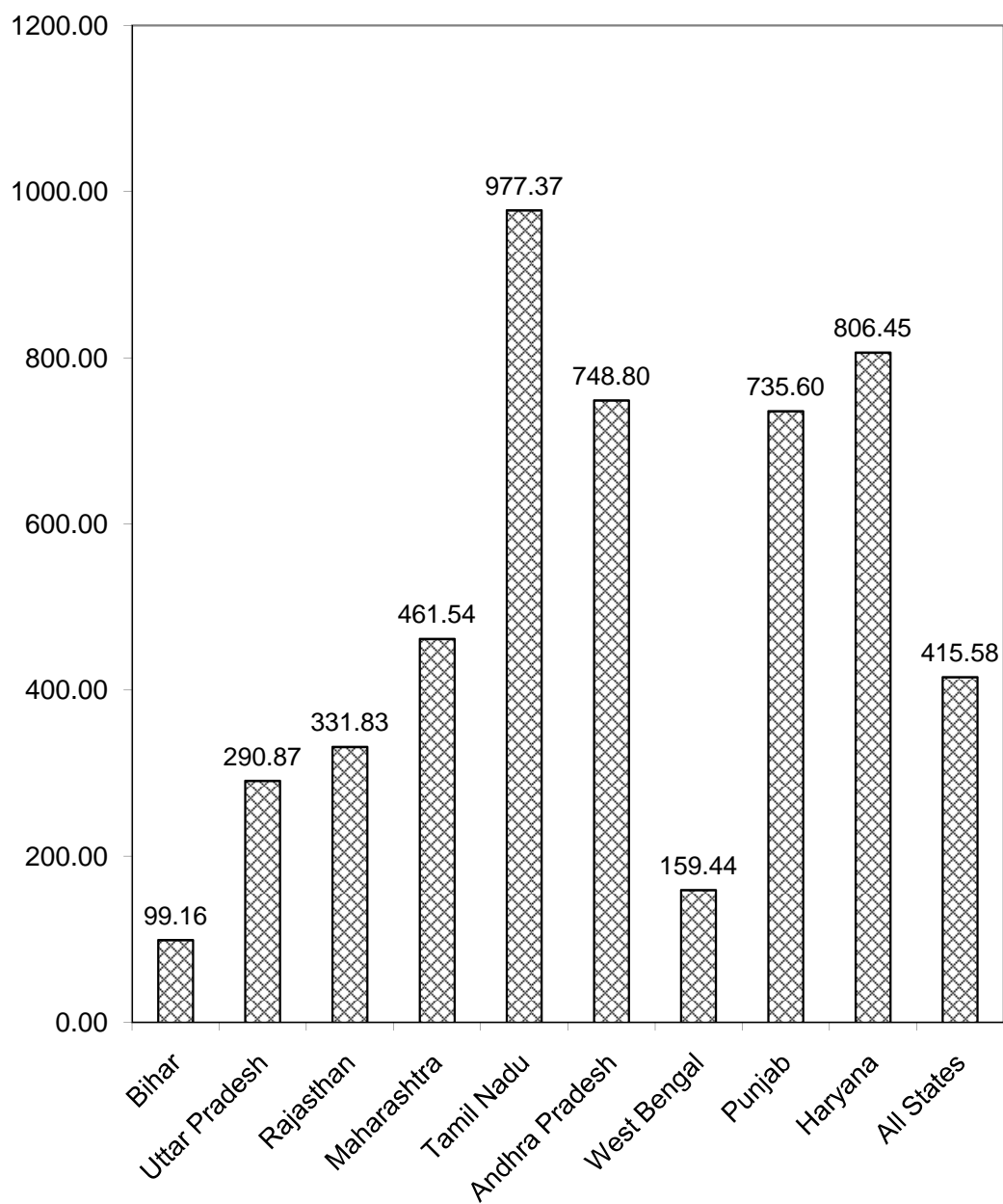
(in Rs.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17.22	748.80	3311.60	276.91	385.65	123.92	4864.11
2	Bihar	11.48	99.16	452.89	46.97	96.56	142.75	849.82
3	Chhattisgarh	50.57	486.55	1448.37	147.68	216.39	462.22	2811.78
4	Goa	63.12	610.12	7271.18	660.06	690.71	1917.12	11212.29
5	Gujarat	159.76	10.02	3145.94	276.34	362.69	596.72	4551.47
6	Haryana	5.44	806.45	3888.57	120.97	612.90	229.03	5663.37
7	Jharkhand	19.42	161.81	1359.22	129.45	88.98	40.59	1799.47
8	Karnataka	15.44	1149.32	2642.82	306.31	458.53	434.19	5006.61
9	Kerala	15.35	462.85	3723.38	319.88	497.21	70.06	5088.73
10	Madhya Pradesh	22.92	403.68	1118.15	127.48	233.71	564.59	2470.53
11	Maharashtra	74.89	461.54	2867.72	235.29	843.82	558.49	5041.75
12	Orissa	86.76	197.03	1338.90	150.02	123.30	322.89	2218.91
13	Punjab	5.88	735.60	3058.82	215.07	740.81	338.24	5094.42
14	Rajasthan	24.16	331.83	1538.46	196.08	218.70	204.09	2513.32
15	Tamil Nadu	13.15	977.37	3320.05	292.37	511.03	184.87	5298.85
16	Uttar Pradesh	9.57	290.87	1121.75	50.33	264.36	63.67	1800.56
17	West Bengal	122.61	159.44	1176.43	84.01	213.69	159.64	1915.82
Aggregate-I		40.84	426.39	1996.29	167.93	357.25	263.53	3252.23
Special Category								
18	Arunachal Pradesh	41.67	141.67	791.67	66.67	8.33	0.00	1050.00
19	Assam	51.00	80.39	1041.67	53.73	41.13	176.39	1444.31
20	Himachal Pradesh	2.93	716.52	2253.88	195.10	159.61	557.88	3885.93
21	Jammu & Kashmir	5.03	234.78	1852.17	80.61	56.42	444.69	2673.70
22	Manipur	5.71	21.25	706.92	23.33	15.96	81.46	854.63
23	Meghalaya	10.81	308.27	1113.15	55.69	31.19	33.19	1552.31
24	Mizoram	20.50	18.40	969.30	62.20	5.60	90.90	1166.90
25	Nagaland	3.41	15.23	525.64	65.91	4.91	95.95	711.05
26	Sikkim	57.50	806.00	1658.00	133.33	60.67	352.00	3067.50
27	Tripura	15.67	169.75	1039.83	103.19	52.03	91.31	1471.78
28	Uttarakhand	7.92	616.72	2289.48	199.06	435.76	88.96	3637.91
Aggregate-II		26.50	252.64	1430.26	93.94	105.57	225.60	2134.51
Overall		39.95	415.58	1961.06	163.32	341.58	261.16	3182.65

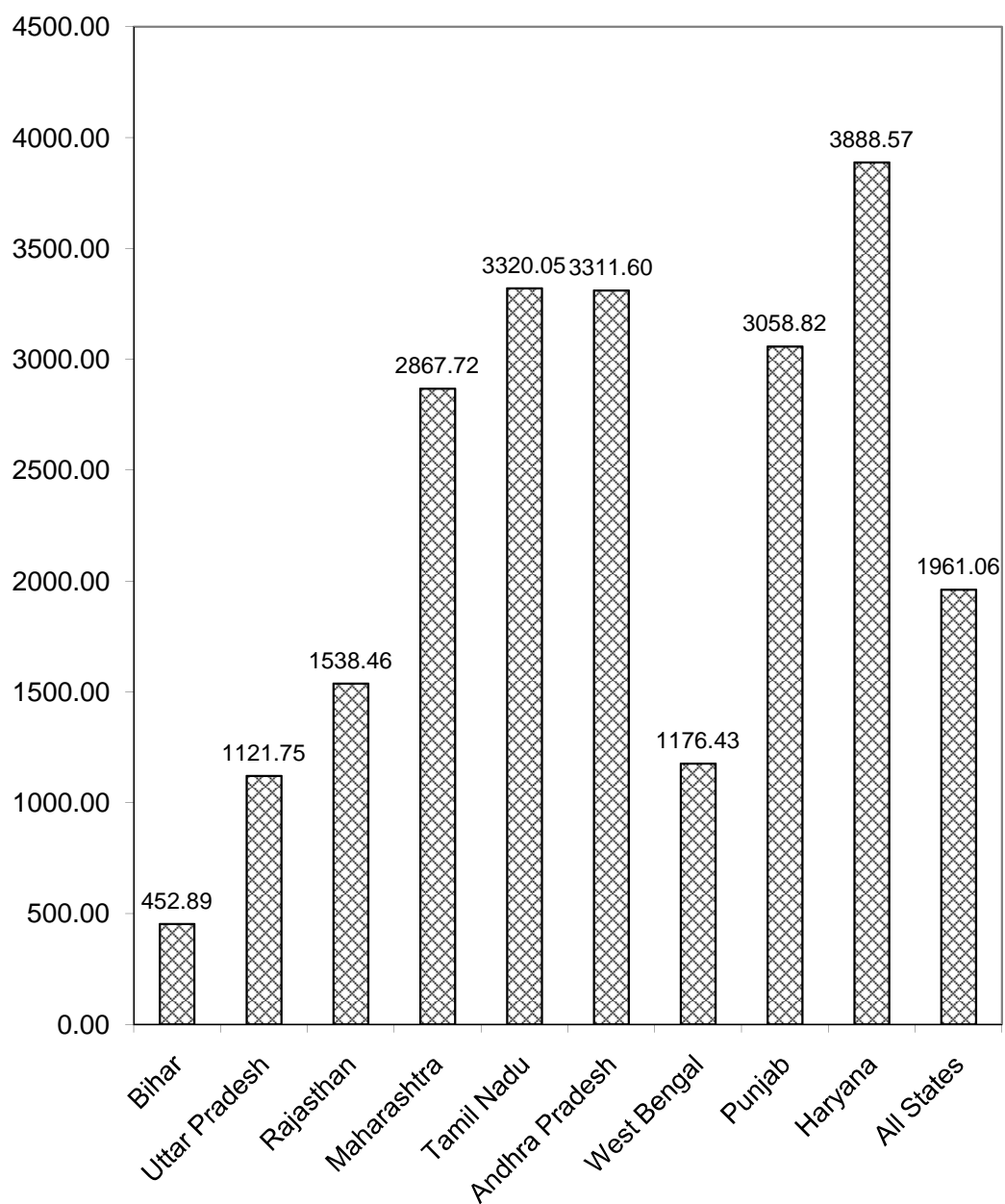
**Per Capita Land Revenue of Selected States
during 2009-10 (R.E) (In Rs.)**



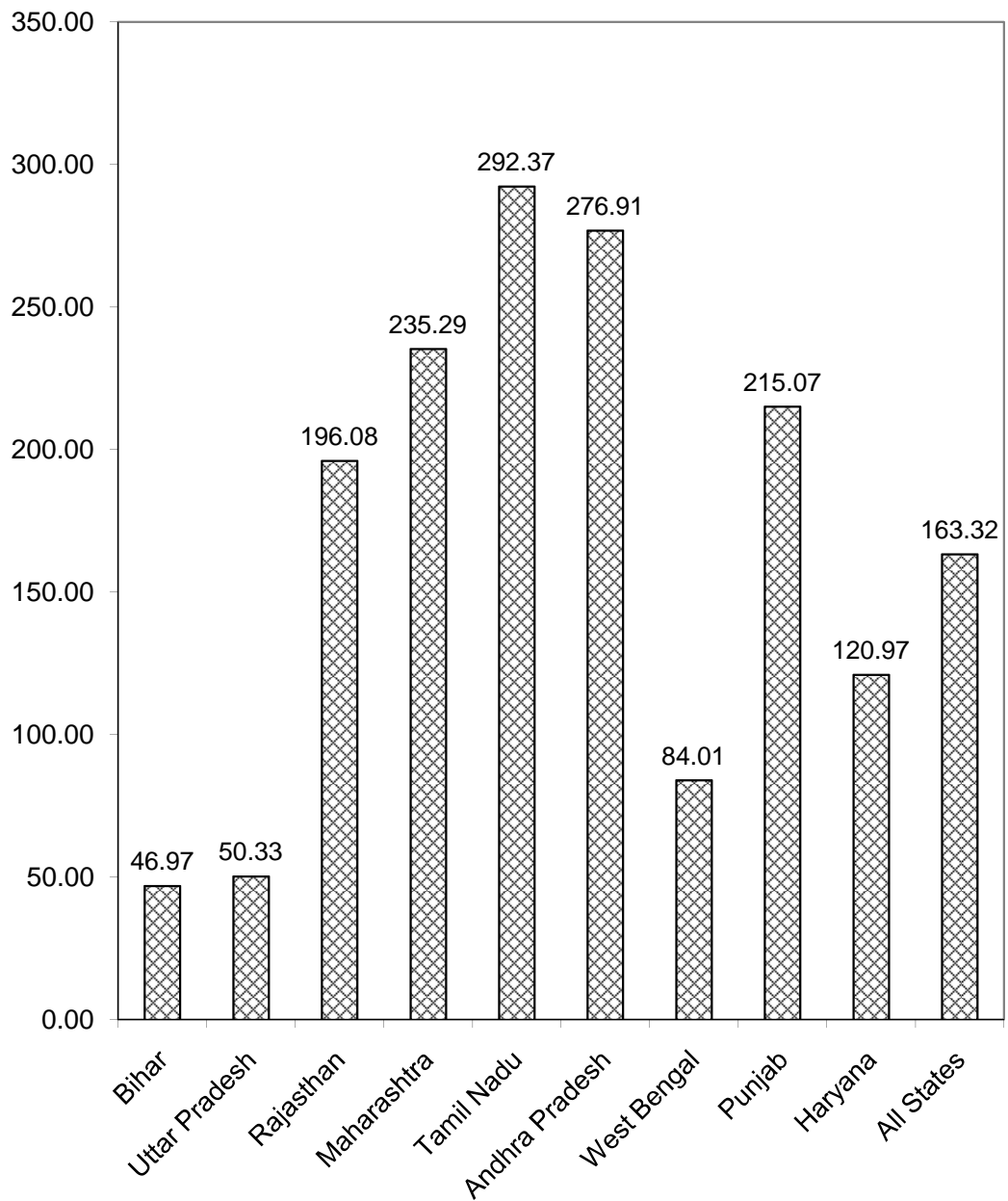
**Per Capita State Excise of Selected States
during 2009-10 (R.E) (In Rs.)**



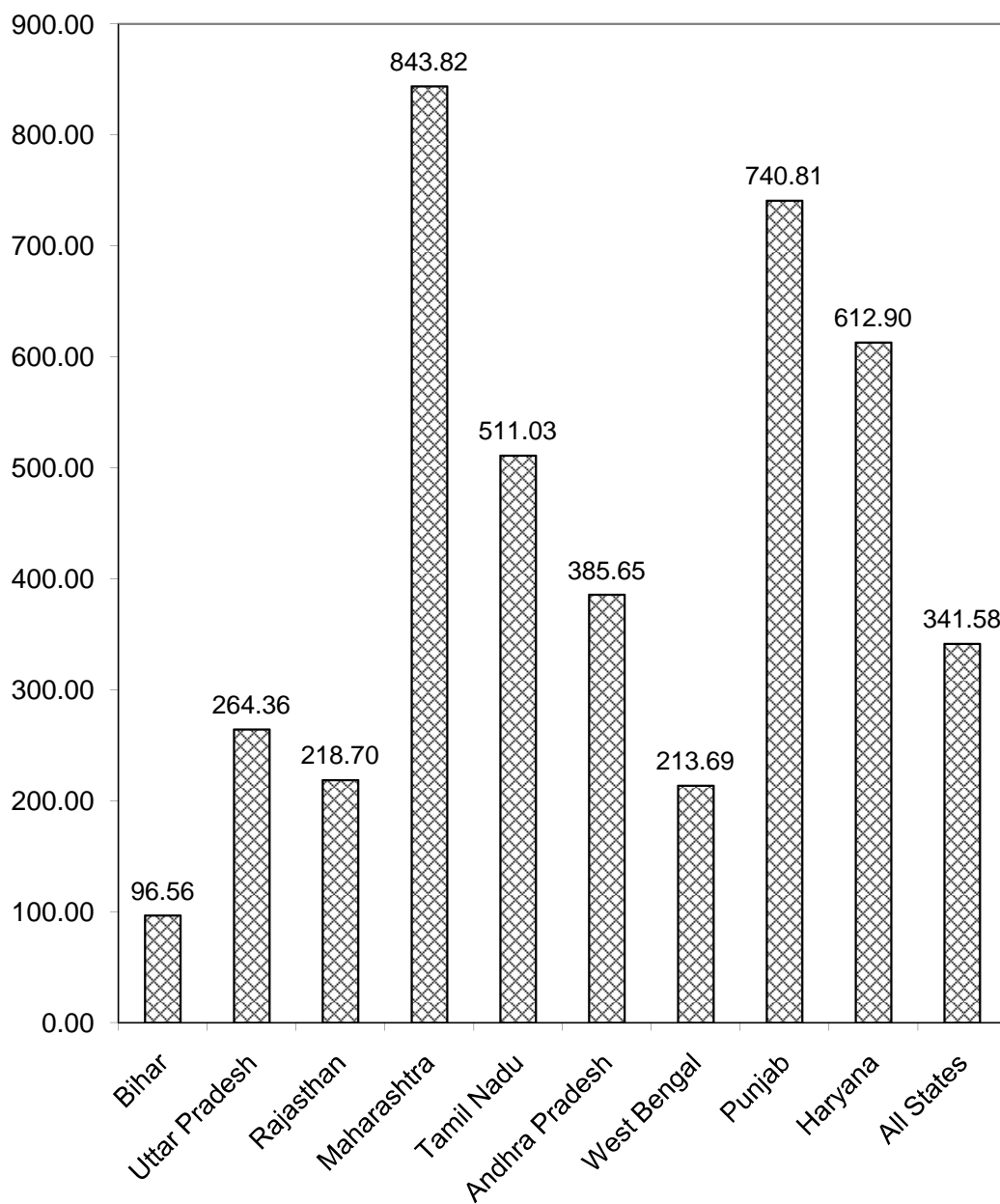
**Per Capita Sales Taxes of Selected States
during 2009-10 (R.E) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2009-10 (R.E) (In Rs.)**



**Per Capita Stamps & Registration fees of Selected States
during 2009-10 (R.E) (In Rs.)**



2.6 2010-2011 (B. E.)

2.6 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue during 2010-11 (B.E.) was estimated to be maximum in Gujarat (Rs.188.67) and minimum in Haryana (Rs.5.45). The per capita revenue receipt from State Excise was estimated to be maximum in Karnataka (Rs.1254.22) followed by Tamil Nadu (Rs.1115.63), Punjab (Rs.913.04), Andhra Pradesh (Rs.890.05) and Haryana (Rs.830.04). The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (Rs.9.88) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to be ranged from Rs. 578.98 in Bihar to Rs. 4545.45 in Haryana except Goa whereas it was estimated to be at Rs.8794.12. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (Rs.582.35) and minimum in Bihar (Rs.56.58), whereas it was estimated to be Rs. 58.72 in Uttar Pradesh, Rs. 99.79 in West Bengal and Rs. 138.34 in Haryana. The Per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Maharashtra (Rs.935.61) followed by Punjab (Rs.867.75) and it was estimated to be minimum in Jharkhand (Rs.96.65).

2.6 (b) Special Category States

In the special category States, the per capita revenue receipt from Land revenue was estimated to be maximum in Sikkim (Rs.63.67) followed by Assam (Rs.55.78), Arunachal Pradesh (Rs.45.83) and Tripura (Rs. 41.67). In the remaining all the special category States it was estimated to be less than Rs.26.00. The per capita revenue receipts from State Excise were estimated to be ranged from Rs.16.45 in Nagaland to Rs.925.00 in Sikkim. The per capita revenue receipt from Sales Tax was estimated to be ranged from Rs. 704.55 in Nagaland to Rs.2612.12 in Uttarakhand. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated to be less than Rs.87 except Uttarakhand (Rs.227.58), Himachal Pradesh (Rs.198.00), Sikkim (Rs.150.00) and Tripura (Rs. 125.00). The per capita revenue receipts from Stamps and Registration fees was estimated to be less than Rs. 171.00 except in Uttarakhand where it was estimated to be Rs.429.95

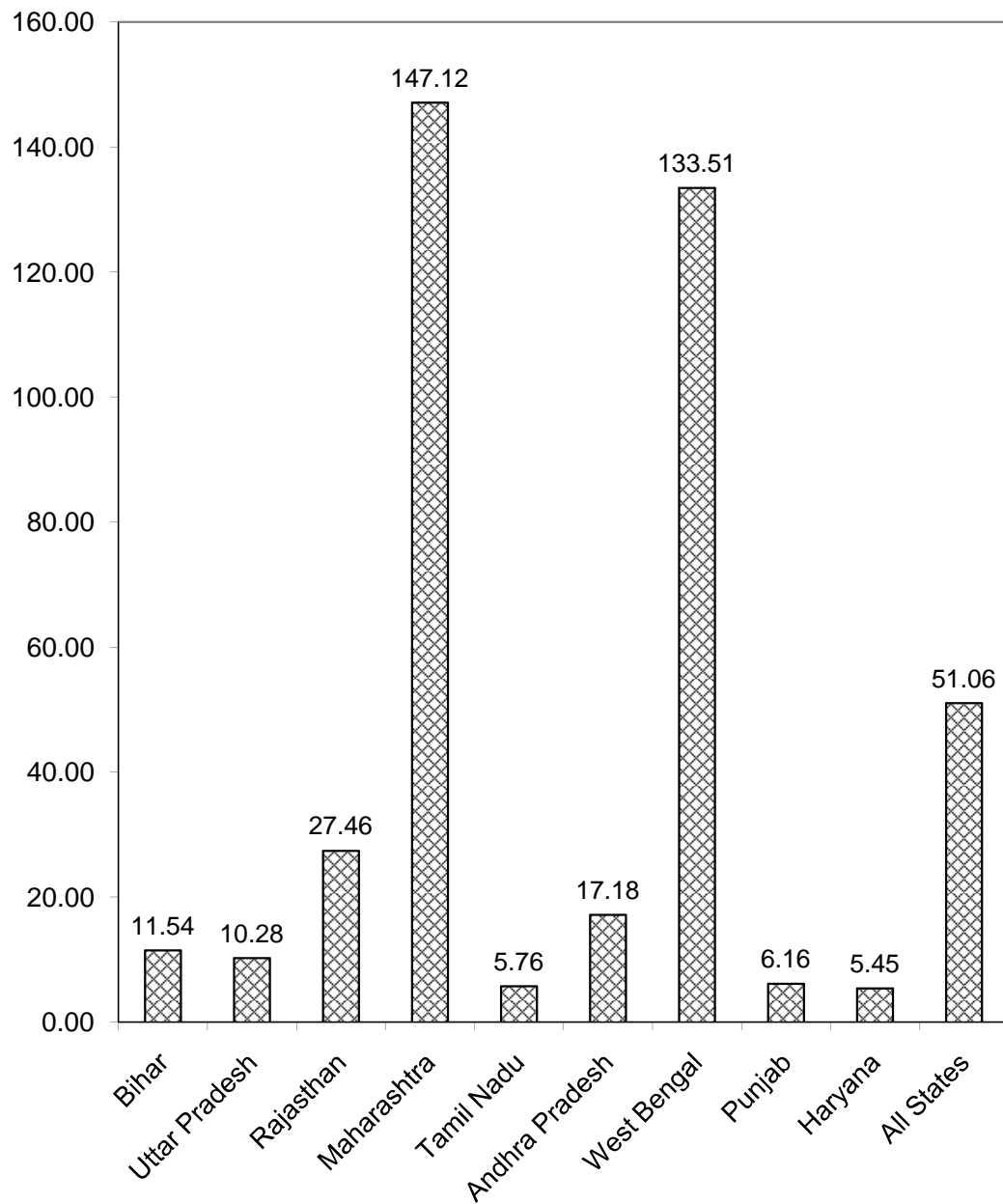
The details of per capita State's own Tax Revenue of States during 2010-2011 (B.E) are given in Table 2.6. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.6
Per Capita State's Own Tax Revenue of States
during 2010-11(B. E.)

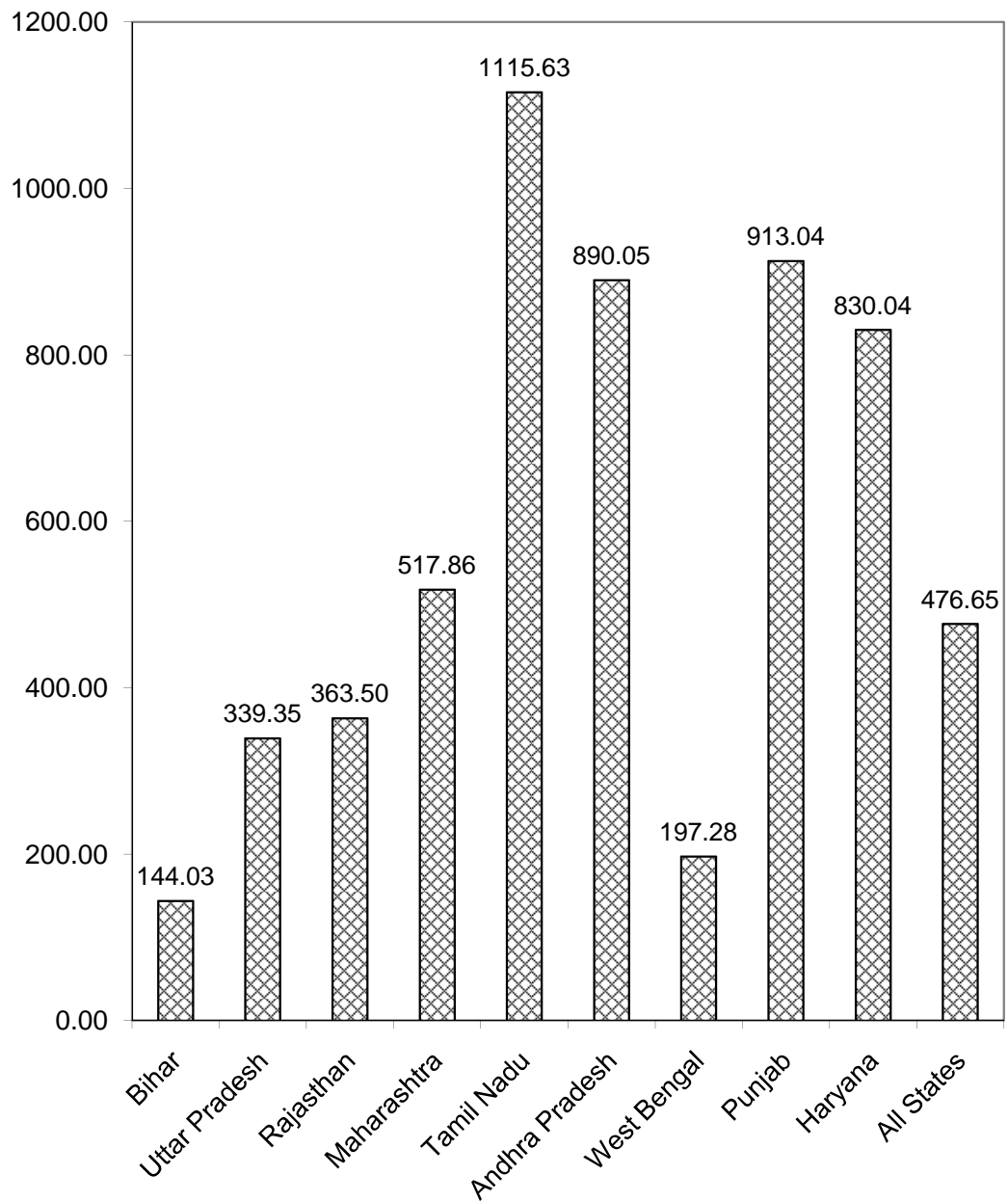
(in Rs.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17.18	890.05	3772.27	329.15	420.14	139.81	5568.60
2	Bihar	11.54	144.03	578.98	56.58	125.00	178.92	1095.05
3	Chhattisgarh	50.08	547.72	1639.80	159.75	232.83	484.12	3114.31
4	Goa	62.53	703.94	8794.12	582.35	748.12	2158.88	13049.94
5	Gujarat	188.67	9.88	3577.51	285.35	468.48	625.28	5155.18
6	Haryana	5.45	830.04	4545.45	138.34	750.99	239.33	6509.60
7	Jharkhand	21.09	167.73	1438.66	140.58	96.65	41.78	1906.48
8	Karnataka	24.21	1254.22	3405.41	346.28	591.22	498.31	6119.65
9	Kerala	44.97	532.23	4384.26	377.36	634.06	80.52	6053.40
10	Madhya Pradesh	25.45	474.20	1299.86	146.44	264.99	392.99	2603.93
11	Maharashtra	147.12	517.86	3213.05	255.36	935.61	630.85	5699.85
12	Orissa	92.78	234.11	1545.14	175.72	131.85	372.12	2551.73
13	Punjab	6.16	913.04	3478.26	233.70	867.75	409.78	5908.70
14	Rajasthan	27.46	363.50	1740.36	215.13	244.81	230.83	2822.09
15	Tamil Nadu	5.76	1115.63	3789.70	356.08	608.64	281.44	6157.25
16	Uttar Pradesh	10.28	339.35	1353.65	58.72	287.86	72.87	2122.72
17	West Bengal	133.51	197.28	1374.18	99.79	264.41	173.83	2243.02
Aggregate-I		52.38	489.67	2316.55	190.60	414.48	284.61	3748.29
Special Category								
18	Arunachal Pradesh	45.83	141.67	916.67	83.33	12.50	0.00	1200.00
19	Assam	55.78	85.35	1203.62	58.85	45.05	188.14	1636.79
20	Himachal Pradesh	2.97	808.03	2560.56	198.00	170.26	606.53	4346.35
21	Jammu & Kashmir	5.15	239.32	2146.15	86.53	57.46	461.36	2995.97
22	Manipur	20.83	25.00	916.67	62.50	41.67	136.42	1203.08
23	Meghalaya	11.50	385.35	1246.77	60.15	33.08	39.35	1776.19
24	Mizoram	25.00	20.60	969.30	68.00	7.00	92.70	1182.60
25	Nagaland	3.68	16.45	704.55	68.73	5.32	125.36	924.09
26	Sikkim	63.67	925.00	1975.00	150.00	52.17	354.83	3520.67
27	Tripura	41.67	194.44	1319.44	125.00	77.78	94.58	1852.92
28	Uttarakhand	11.85	693.87	2612.12	227.58	429.95	89.59	4064.95
Aggregate-II		31.07	280.42	1657.01	104.51	110.32	241.44	2424.77
Overall		51.06	476.65	2275.52	185.25	395.56	281.92	3665.96

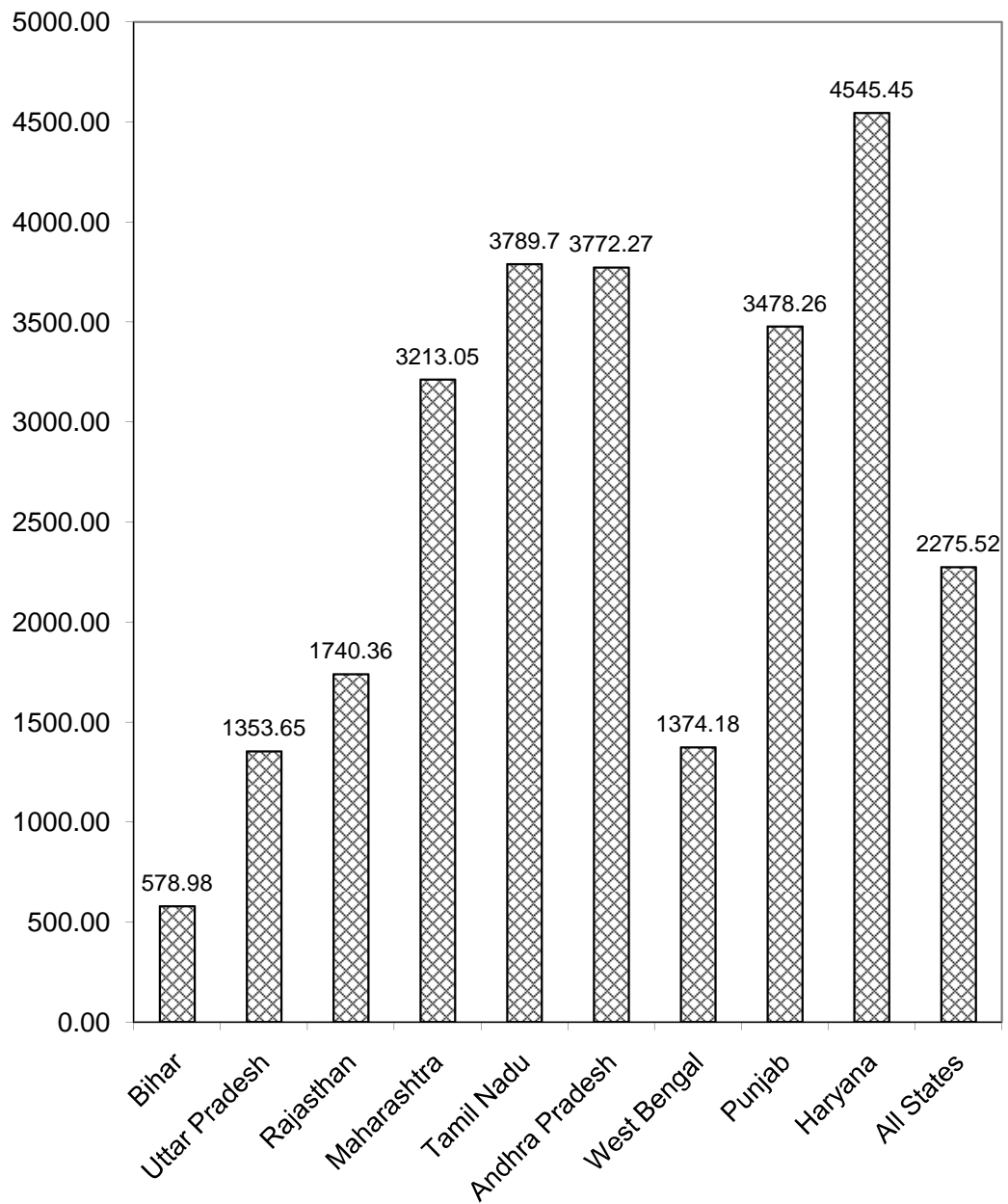
**Per Capita Land Revenue of Selected States
during 2010-11 (B.E) (In Rs.)**



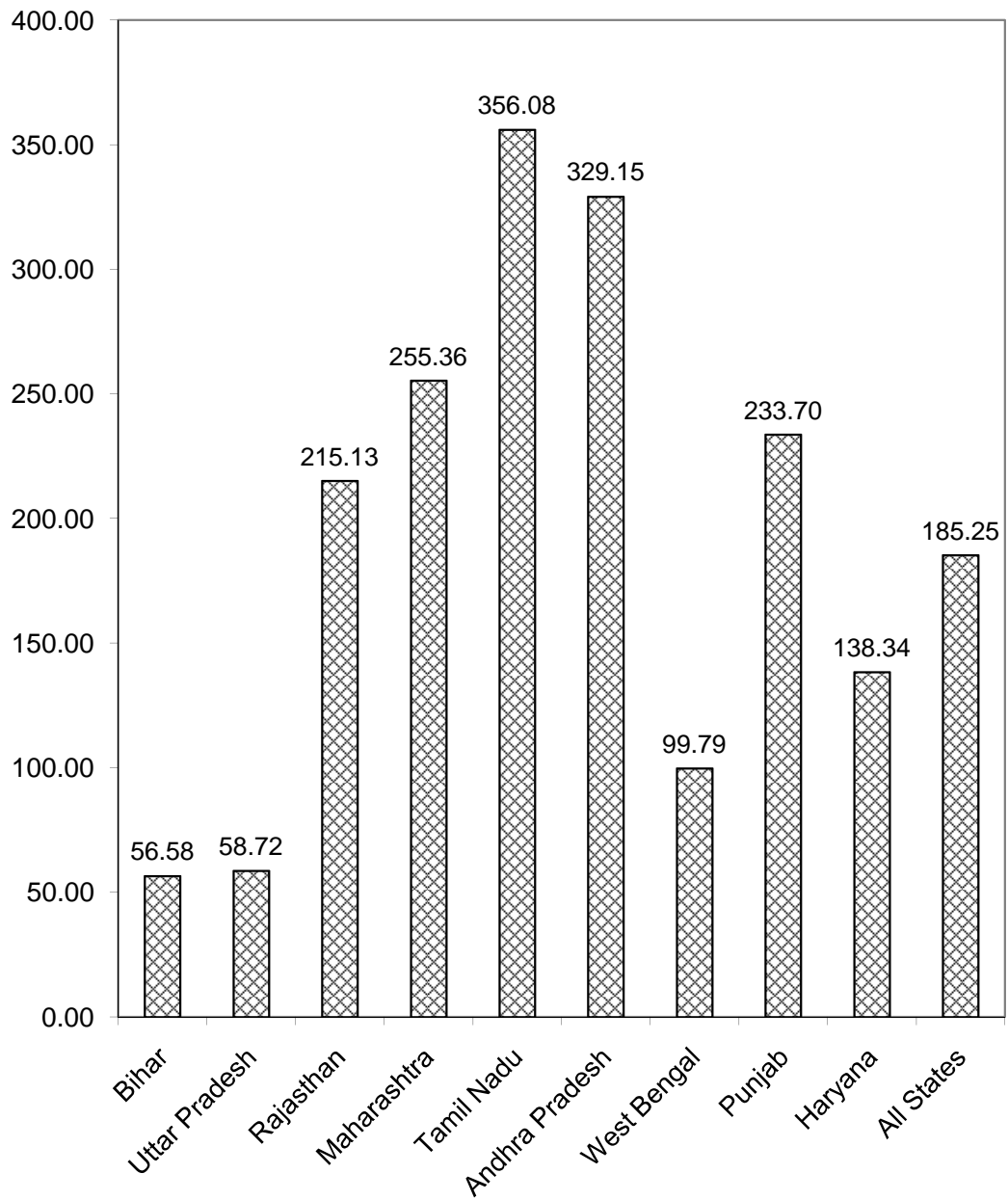
**Per Capita State Excise of Selected States
during 2010-11 (B.E) (In Rs.)**



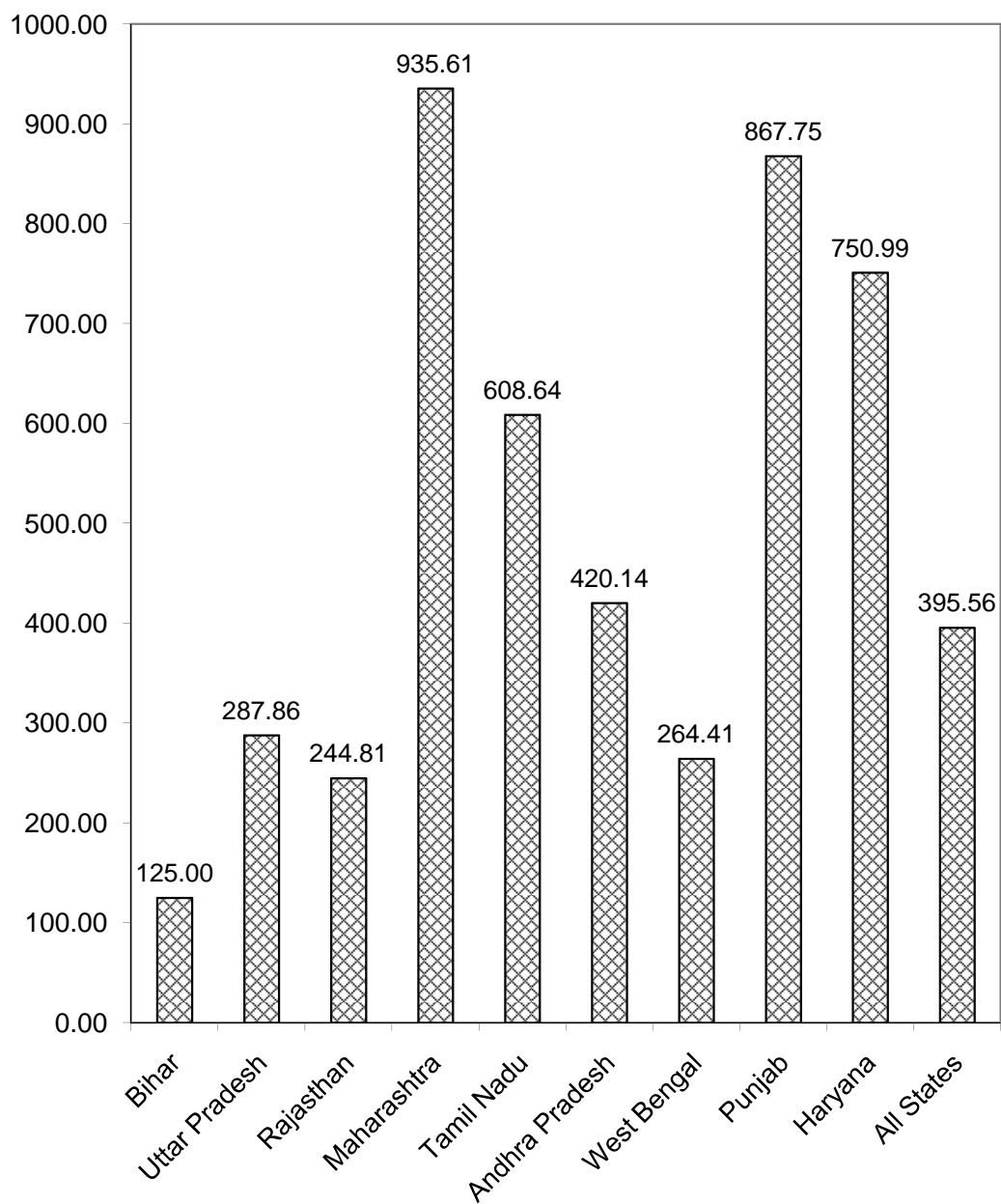
**Per Capita Sales Taxes of Selected States
during 2010-11 (B.E) (In Rs.)**



**Per Capita Taxes on Vehicle of Selected States
during 2010-11 (B.E) (In Rs.)**



**Per Capita Stamps & Registration fees of Selected States
during 2010-11 (B.E) (In Rs.)**



Revenue Receipts

2.7 2008-2009 (Accounts)

Out of the total revenue receipts of Rs. 694657.36 crore of all the 28 States during 2008-2009 (Accounts), 58.11% was collected by the States themselves, constituting 46.34% as State's own Tax revenue and 11.77% as State's own Non-Tax Revenue. The remaining 41.89% was received from the Centre in the form of Share in Central Taxes (23.18%) and Grants (18.70%).

2.7(a) Non -Special Category States

In the non special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (83.04%) followed by Punjab (81.76%), Haryana (80.71%), Maharashtra (76.07%), Gujarat (74.09%), Kerala (71.59%), Tamil Nadu (71.58%), Karnataka (71.16%) and Andhra Pradesh (68.47%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (22.21%), Jharkhand (45.19%), Orissa (45.39%) and Uttar Pradesh (45.52%). The revenue received in the form of Share in Central Taxes to total revenue receipts was minimum in Haryana (9.35%) whereas it was 9.87% in Maharashtra, 10.06 in Punjab 11.77% in Goa, 14.81% in Gujarat, 15.46% in Tamil Nadu and 16.52% in Karnataka. Bihar received the maximum (53.65%) percentage of share in Central Taxes. Percentage share of Grants from Centre was minimum (5.19%) in Goa whereas it was 8.18% in Punjab, 9.94% in Haryana and 10.96% in Kerala. The percentage share of Grants from Centre was maximum (24.14%) in Bihar.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 80.71%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 19.29% whereas the States like Bihar, Jharkhand, Orissa, Uttar Pradesh, Madhya Pradesh and West Bengal received 77.79%, 54.81%, 54.61%, 54.48%, 49.50% and 47.47% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

2.7(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 43% in all the special category States except Sikkim and Uttarakhand whereas it was 52.03% and 43.36 % respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 56% to 76% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 76% to 91% except Sikkim whereas it was only 47.97%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2008-2009 (Accounts) are given in Table 2.7 (a) & 2.7 (b).

Table-2.7(a)
Revenue Receipts of States during 2008-09(Accounts)

(Rs. Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	33358.29	9683.4	43041.69	11801.50	8015.26	19816.76	62858.45
	2 Bihar	6172.73	1153.32	7326.05	17692.51	7962.12	25654.63	32980.68
	3 Chhattisgarh	6593.73	2202.21	8795.94	4257.90	2608.92	6866.82	15662.76
	4 Goa	1693.55	1236.16	2929.71	415.44	183.12	598.56	3528.27
	5 Gujarat	23556.92	5099.32	28656.24	5725.97	4293.50	10019.47	38675.71
	6 Haryana	11655.28	3238.44	14893.72	1724.62	1833.96	3558.58	18452.30
	7 Jharkhand	5084.13	2194.74	7278.87	6023.68	2804.54	8828.22	16107.09
	8 Karnataka	27645.66	3158.99	30804.65	7153.77	5332.25	12486.02	43290.67
	9 Kerala	15990.18	1559.28	17549.46	4275.52	2687.19	6962.71	24512.17
	10 Madhya Pradesh	13614.05	3342.86	16956.91	10766.59	5853.71	16620.30	33577.21
	11 Maharashtra	52030.13	9789.94	61820.07	8018.22	11432.40	19450.62	81270.69
	12 Orissa	7995.2	3176.15	11171.35	8279.96	5158.70	13438.66	24610.01
	13 Punjab	11150.19	5783.91	16934.1	2084.01	1694.68	3778.69	20712.79
	14 Rajasthan	14943.45	3888.46	18831.91	8998.72	5638.17	14636.89	33468.80
	15 Tamil Nadu	33684.37	5712.33	39396.7	8510.80	7135.01	15645.81	55042.51
	16 Uttar Pradesh	28658.97	6766.55	35425.52	30905.72	11499.48	42405.20	77830.72
	17 West Bengal	14419.15	4966.4	19385.55	11321.78	6197.07	17518.85	36904.40
Sub Total-I		308245.98	72952.46	381198.44	147956.71	90330.08	238286.79	619485.23
Special Category								
	18 Arunachal Pradesh	136.20	772.01	908.21	462.11	2485.64	2947.75	3855.96
	19 Assam	4150.21	2271.90	6422.11	5189.89	6465.03	11654.92	18077.03
	20 Himachal Pradesh	2242.49	1756.24	3998.73	837.49	4471.77	5309.26	9307.99
	21 Jammu & Kashmir	2693.37	1126.87	3820.24	2053.00	9937.73	11990.73	15810.97
	22 Manipur	170.07	253.45	423.52	580.81	2868.28	3449.09	3872.61
	23 Meghalaya	369.44	225.31	594.75	595.23	1620.67	2215.90	2810.65
	24 Mizoram	94.62	158.67	253.29	383.39	2016.45	2399.84	2653.13
	25 Nagaland	156.02	180.55	336.57	421.84	2642.47	3064.31	3400.88
	26 Sikkim	184.60	1205.31	1389.91	378.79	902.55	1281.34	2671.25
	27 Tripura	442.50	149.04	591.54	686.52	2798.72	3485.24	4076.78
	28 Uttrakhand	3044.91	699.35	3744.26	1506.59	3384.03	4890.62	8634.88
Sub Total-II		13684.43	8798.70	22483.13	13095.66	39593.34	52689.00	75172.13
Total (I+II) All States		321930.41	81751.16	403681.57	161052.37	129923.42	290975.79	694657.36

Table-2.7(b)
Revenue Receipts from Various Sources as Percentage of Total Revenue
Receipts of States during 2008-09(Accounts)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	53.07	15.41	68.47	18.77	12.75	31.53	100.00
2	Bihar	18.72	3.50	22.21	53.65	24.14	77.79	100.00
3	Chhattisgarh	42.10	14.06	56.16	27.18	16.66	43.84	100.00
4	Goa	48.00	35.04	83.04	11.77	5.19	16.96	100.00
5	Gujarat	60.91	13.18	74.09	14.81	11.10	25.91	100.00
6	Haryana	63.16	17.55	80.71	9.35	9.94	19.29	100.00
7	Jharkhand	31.56	13.63	45.19	37.40	17.41	54.81	100.00
8	Karnataka	63.86	7.30	71.16	16.52	12.32	28.84	100.00
9	Kerala	65.23	6.36	71.59	17.44	10.96	28.41	100.00
10	Madhya Pradesh	40.55	9.96	50.50	32.07	17.43	49.50	100.00
11	Maharashtra	64.02	12.05	76.07	9.87	14.07	23.93	100.00
12	Orissa	32.49	12.91	45.39	33.64	20.96	54.61	100.00
13	Punjab	53.83	27.92	81.76	10.06	8.18	18.24	100.00
14	Rajasthan	44.65	11.62	56.27	26.89	16.85	43.73	100.00
15	Tamil Nadu	61.20	10.38	71.58	15.46	12.96	28.42	100.00
16	Uttar Pradesh	36.82	8.69	45.52	39.71	14.77	54.48	100.00
17	West Bengal	39.07	13.46	52.53	30.68	16.79	47.47	100.00
Sub Total-I		49.76	11.78	61.53	23.88	14.58	38.47	100.00
Special Category								
18	Arunachal Pradesh	3.53	20.02	23.55	11.98	64.46	76.45	100.00
19	Assam	22.96	12.57	35.53	28.71	35.76	64.47	100.00
20	Himachal Pradesh	24.09	18.87	42.96	9.00	48.04	57.04	100.00
21	Jammu & Kashmir	17.03	7.13	24.16	12.98	62.85	75.84	100.00
22	Manipur	4.39	6.54	10.94	15.00	74.07	89.06	100.00
23	Meghalaya	13.14	8.02	21.16	21.18	57.66	78.84	100.00
24	Mizoram	3.57	5.98	9.55	14.45	76.00	90.45	100.00
25	Nagaland	4.59	5.31	9.90	12.40	77.70	90.10	100.00
26	Sikkim	6.91	45.12	52.03	14.18	33.79	47.97	100.00
27	Tripura	10.85	3.66	14.51	16.84	68.65	85.49	100.00
28	Uttarakhand	35.26	8.10	43.36	17.45	39.19	56.64	100.00
Sub Total-II		18.20	11.70	29.91	17.42	52.67	70.09	100.00
Total (I+II) All States		46.34	11.77	58.11	23.18	18.70	41.89	100.00

2.8 2009-2010 (R. E.)

Out of the total revenue receipts of Rs.807388.11 crore of all the States during 2009-2010 (R.E.), 57.31 % was collected by the States themselves, constituting 45.27% as State's Own Tax Revenue and 12.04% as State's Own Non Tax Revenue. The remaining 42.69% was received from the Centre in the form of Share in Central Taxes (20.50%) and Grants (22.20%).

2.8 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Goa (80.08%) followed by Punjab (79.09%), Haryana (74.76%), Tamil Nadu (73.30%), Kerala (72.32%), Gujarat (72.26%), Maharashtra (70.92%), Andhra Pradesh (69.85%) and Karnataka (68.60%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (24.06%), Orissa (42.75%) and Jharkhand (43.22%). The revenue received in the form of Share in Central Taxes to its total revenue receipts was minimum in Haryana (8.35%) whereas it was 9.32% in Maharashtra, 9.93% in Punjab, 10.00% in Goa and 14.21% in Gujarat. Bihar received the maximum (47.94%) as share in Central Taxes. Percentage share of Grants from Centre was minimum (9.91%) in Goa whereas it was 10.57% in Tamil Nadu, 10.98% in Punjab, 11.14% in Kerala and 14.70% in Andhra Pradesh. The percentage share of Grants from Centre was maximum (28.01%) in Bihar.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 74.76%. The receipt Share in Central Taxes and Grants from Centre for Haryana was 25.24% only whereas the States like Bihar, Orissa, Jharkhand, West Bengal, Uttar Pradesh, Chhattisgarh, Madhya Pradesh and Rajasthan received 75.94%, 57.25%, 56.78%, 49.03%, 48.58%, 45.51%, 45.24% and 41.44% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

2.8 (b) Special Category States

In the special category States, the percentage of State's Own Tax Revenue and State's Own Non Tax Revenue to its total revenue receipts was less than 30% except Uttarakhand, Sikkim and Himachal Pradesh where it was 45.26%, 43.05% and 41.67% respectively. The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 54% to 78% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 70% to 93% except Sikkim whereas it was only 56.95%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2009-2010 (R.E) are given in Table 2.8(a) & 2.8(b).

Table-2.8(a)
Revenue Receipts of States during 2009-10(R. E.)

(Rs. Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	40664.00	14106.41	54770.41	12109.3	11526.35	23635.65	78406.06
2	Bihar	8141.28	968.30	9109.58	18153.98	10605.8	28759.78	37869.36
3	Chhattisgarh	6692.04	3429.48	10121.52	4368.96	4085.13	8454.09	18575.61
4	Goa	1906.09	1510.53	3416.62	426.76	422.88	849.64	4266.26
5	Gujarat	26353.00	5041.86	31394.86	6175.71	5878.34	12054.05	43448.91
6	Haryana	14045.16	3151.62	17196.78	1921.72	3883.41	5805.13	23001.91
7	Jharkhand	5560.36	3014.87	8575.23	5763.38	5502.15	11265.53	19840.76
8	Karnataka	29338.72	2494.81	31833.53	7000	7572.49	14572.49	46406.02
9	Kerala	17403.47	1780.32	19183.79	4387.05	2955.64	7342.69	26526.48
10	Madhya Pradesh	17441.96	6262.30	23704.26	11047.41	8532.72	19580.13	43284.39
11	Maharashtra	55711.33	7054.70	62766.03	8248.03	17484.36	25732.39	88498.42
12	Orissa	8920.00	2911.91	11831.91	8495.93	7349.68	15845.61	27677.52
13	Punjab	13856.83	6274.39	20131.22	2527.3	2793.73	5321.03	25452.25
14	Rajasthan	16663.30	5126.96	21790.26	9258.13	6158.73	15416.86	37207.12
15	Tamil Nadu	35396.33	4399.93	39796.26	8757.78	5736.1	14493.88	54290.14
16	Uttar Pradesh	35254.89	15205.48	50460.37	31711.8	15952.23	47664.03	98124.40
17	West Bengal	16916.65	3172.99	20089.64	11650	7676.85	19326.85	39416.49
Sub Total-I		350265.41	85906.86	436172.27	152003.24	124116.59	276119.83	712292.10
Special Category								
18	Arunachal Pradesh	126.00	1551.86	1677.86	475.40	3548.63	4024.03	5701.89
19	Assam	4332.92	2899.99	7232.91	5546.87	11705.38	17252.25	24485.16
20	Himachal Pradesh	2603.57	1787.28	4390.85	859.35	5286.02	6145.37	10536.22
21	Jammu & Kashmir	3074.76	1294.37	4369.13	1879.83	13303.84	15183.67	19552.80
22	Manipur	205.11	313.07	518.18	595.99	3600.12	4196.11	4714.29
23	Meghalaya	403.60	240.49	644.09	636.16	2526.06	3162.22	3806.31
24	Mizoram	116.69	143.02	259.71	393.40	2560.92	2954.32	3214.03
25	Nagaland	156.43	140.55	296.98	432.85	3223.51	3656.36	3953.34
26	Sikkim	184.05	1322.71	1506.76	373.70	1619.27	1992.97	3499.73
27	Tripura	529.84	149.18	679.02	733.75	3267.28	4001.03	4680.05
28	Uttarakhand	3528.77	1428.69	4957.46	1546.00	4448.73	5994.73	10952.19
Sub Total-II		15261.74	11271.21	26532.95	13473.30	55089.76	68563.06	95096.01
Total (I+II) All States		365527.15	97178.07	462705.22	165476.54	179206.35	344682.89	807388.11

Table-2.8(b)
Revenue Receipts from Various Sources as Percentages of Total Revenue
Receipts of States during 2009-10(R. E.)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	51.86	17.99	69.85	15.44	14.70	30.15	100.00
2	Bihar	21.50	2.56	24.06	47.94	28.01	75.94	100.00
3	Chhattisgarh	36.03	18.46	54.49	23.52	21.99	45.51	100.00
4	Goa	44.68	35.41	80.08	10.00	9.91	19.92	100.00
5	Gujarat	60.65	11.60	72.26	14.21	13.53	27.74	100.00
6	Haryana	61.06	13.70	74.76	8.35	16.88	25.24	100.00
7	Jharkhand	28.02	15.20	43.22	29.05	27.73	56.78	100.00
8	Karnataka	63.22	5.38	68.60	15.08	16.32	31.40	100.00
9	Kerala	65.61	6.71	72.32	16.54	11.14	27.68	100.00
10	Madhya Pradesh	40.30	14.47	54.76	25.52	19.71	45.24	100.00
11	Maharashtra	62.95	7.97	70.92	9.32	19.76	29.08	100.00
12	Orissa	32.23	10.52	42.75	30.70	26.55	57.25	100.00
13	Punjab	54.44	24.65	79.09	9.93	10.98	20.91	100.00
14	Rajasthan	44.79	13.78	58.56	24.88	16.55	41.44	100.00
15	Tamil Nadu	65.20	8.10	73.30	16.13	10.57	26.70	100.00
16	Uttar Pradesh	35.93	15.50	51.42	32.32	16.26	48.58	100.00
17	West Bengal	42.92	8.05	50.97	29.56	19.48	49.03	100.00
Sub Total-I		49.17	12.06	61.24	21.34	17.42	38.76	100.00
Special Category								
18	Arunachal Pradesh	2.21	27.22	29.43	8.34	62.24	70.57	100.00
19	Assam	17.70	11.84	29.54	22.65	47.81	70.46	100.00
20	Himachal Pradesh	24.71	16.96	41.67	8.16	50.17	58.33	100.00
21	Jammu & Kashmir	15.73	6.62	22.35	9.61	68.04	77.65	100.00
22	Manipur	4.35	6.64	10.99	12.64	76.37	89.01	100.00
23	Meghalaya	10.60	6.32	16.92	16.71	66.37	83.08	100.00
24	Mizoram	3.63	4.45	8.08	12.24	79.68	91.92	100.00
25	Nagaland	3.96	3.56	7.51	10.95	81.54	92.49	100.00
26	Sikkim	5.26	37.79	43.05	10.68	46.27	56.95	100.00
27	Tripura	11.32	3.19	14.51	15.68	69.81	85.49	100.00
28	Uttarakhand	32.22	13.04	45.26	14.12	40.62	54.74	100.00
Sub Total-II		16.05	11.85	27.90	14.17	57.93	72.10	100.00
Total (I+II) All States		45.27	12.04	57.31	20.50	22.20	42.69	100.00

2.9 2010-2011 (B. E.)

Out of the total revenue receipts of Rs.913038.02 crore estimated by all the States during 2010-2011 (B.E.), 57.97% was estimated by States themselves, constituting 46.73% as State's own Tax Revenue and 11.24%, as State's own Non-Tax Revenue. The remaining 42.03% was estimated to be received from the Centre in the form of Share in Central Taxes (21.96%) and Grants from Centre (20.07%).

2.9(a) Non-Special Category States

In the non-special category States, the percentage of revenue receipts was estimated by a State to its total revenue receipt was maximum in Haryana (81.57%) followed by Punjab (80.22%), Maharashtra (76.31%), Goa (75.68%), Kerala (74.40%), Gujarat (73.66%), Karnataka (72.80%), Tamil Nadu (72.18%) and Andhra Pradesh (69.17%). The revenue receipts estimated by the remaining States was more than 50% in all the non-special category States except Bihar (25.09%), Orissa (43.01%), Jharkhand (45.25%) and West Bengal (49.45%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenue receipts in non-special category States was minimum (8.94%) in Haryana whereas it was 10.16% in Punjab 11.12% in Goa and 11.21% in Maharashtra. Bihar received the maximum (49.96%) percentage of share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Haryana (9.49%) whereas it was 10.12% in Kerala, 10.31% in Karnataka, 11.33 % in Tamil Nadu 12.48% in Maharastra and 13.00 in Gujarat. The percentage share of Grants from Centre was maximum (25.17%) in Orissa.

The major share of revenue receipts in Haryana from State's own Tax Revenue and State's own Non-Tax Revenue was estimated to be 81.57%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 18.43% whereas States like Bihar, Orissa, Jharkhand, West Bengal and Uttar Pradesh it was estimated to be 74.91%, 56.99%, 54.75%, 50.55% and 48.67%, respectively of their revenue from the Centre in the form of Share in Central Taxes and Grants.

2.9 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to its total revenue receipts of a State was estimated to be less than 30% except Uttarakhand (42.27%), Sikkim (41.44%) and Himchal Pradesh (40.85%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derive their revenue between 57% to 79% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 83 % to 94% except Sikkim whereas it was 58.56%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2010-2011 (B.E.) are given in Table 2.9(a) & 2.9(b).

Table-2.9(a)
Revenue Receipts of States during 2010-11(B. E.)

(Rs. Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	46999.00	15702.80	62701.80	14505.21	13441.40	27946.61	90648.41
	2 Bihar	10643.93	1206.74	11850.67	23600.19	11784.21	35384.40	47235.07
	3 Chhattisgarh	7505.48	4321.45	11826.93	4805.88	3893.54	8699.42	20526.35
	4 Goa	2218.49	1568.16	3786.65	556.57	660.10	1216.67	5003.32
	5 Gujarat	30260.90	6183.74	36444.64	6600.00	6431.89	13031.89	49476.53
	6 Haryana	16469.29	3548.53	20017.82	2193.71	2329.31	4523.02	24540.84
	7 Jharkhand	5967.28	3129.64	9096.92	6339.71	4665.10	11004.81	20101.73
	8 Karnataka	36228.32	2819.90	39048.22	9060.09	5530.47	14590.56	53638.78
	9 Kerala	20884.23	2314.31	23198.54	4825.76	3156.52	7982.28	31180.82
	10 Madhya Pradesh	18670.18	4322.46	22992.64	11047.41	9403.77	20451.18	43443.82
	11 Maharashtra	63838.32	10215.79	74054.11	10883.23	12106.57	22989.80	97043.91
	12 Orissa	10360.01	3165.98	13525.99	10004.17	7915.14	17919.31	31445.30
	13 Punjab	16308.00	6648.72	22956.72	2907.63	2752.97	5660.60	28617.32
	14 Rajasthan	19020.86	4975.92	23996.78	12252.21	6214.50	18466.71	42463.49
	15 Tamil Nadu	41438.32	4101.28	45539.60	10401.69	7150.45	17552.14	63091.74
	16 Uttar Pradesh	42305.87	14985.48	57291.35	35517.22	18812.04	54329.26	111620.61
	17 West Bengal	20007.73	3517.53	23525.26	15206.06	8841.04	24047.10	47572.36
Sub Total-I		409126.21	92728.43	501854.64	180706.74	125089.02	305795.76	807650.40
Special Category								
	18 Arunachal Pradesh	144.00	382.93	526.93	686.37	3887.83	4574.20	5101.13
	19 Assam	4975.84	2782.05	7757.89	7594.57	11056.47	18651.04	26408.93
	20 Himachal Pradesh	2955.52	1778.80	4734.32	1634.82	5219.40	6854.22	11588.54
	21 Jammu & Kashmir	3505.28	1306.83	4812.11	2910.75	14939.35	17850.10	22662.21
	22 Manipur	288.74	456.63	745.37	944.07	3678.83	4622.90	5368.27
	23 Meghalaya	461.81	261.22	723.03	854.21	2816.57	3670.78	4393.81
	24 Mizoram	118.26	166.37	284.63	563.06	2406.18	2969.24	3253.87
	25 Nagaland	203.30	166.16	369.46	657.10	4327.81	4984.91	5354.37
	26 Sikkim	211.24	1274.57	1485.81	500.38	1598.96	2099.34	3585.15
	27 Tripura	667.05	190.20	857.25	1069.00	3586.29	4655.29	5512.54
	28 Uttrakhand	4024.30	1115.01	5139.31	2344.60	4674.89	7019.49	12158.80
Sub Total-II		17555.34	9880.77	27436.11	19758.93	58192.58	77951.51	105387.62
Total (I+II) All States		426681.55	102609.20	529290.75	200465.67	183281.60	383747.27	913038.02

Table-2.9(b)
Revenue Receipts from Various Sources as Percentages of Total Revenue
Receipts of States during 2010-11(B. E.)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	51.85	17.32	69.17	16.00	14.83	30.83	100.00
2	Bihar	22.53	2.55	25.09	49.96	24.95	74.91	100.00
3	Chhattisgarh	36.57	21.05	57.62	23.41	18.97	42.38	100.00
4	Goa	44.34	31.34	75.68	11.12	13.19	24.32	100.00
5	Gujarat	61.16	12.50	73.66	13.34	13.00	26.34	100.00
6	Haryana	67.11	14.46	81.57	8.94	9.49	18.43	100.00
7	Jharkhand	29.69	15.57	45.25	31.54	23.21	54.75	100.00
8	Karnataka	67.54	5.26	72.80	16.89	10.31	27.20	100.00
9	Kerala	66.98	7.42	74.40	15.48	10.12	25.60	100.00
10	Madhya Pradesh	42.98	9.95	52.92	25.43	21.65	47.08	100.00
11	Maharashtra	65.78	10.53	76.31	11.21	12.48	23.69	100.00
12	Orissa	32.95	10.07	43.01	31.81	25.17	56.99	100.00
13	Punjab	56.99	23.23	80.22	10.16	9.62	19.78	100.00
14	Rajasthan	44.79	11.72	56.51	28.85	14.63	43.49	100.00
15	Tamil Nadu	65.68	6.50	72.18	16.49	11.33	27.82	100.00
16	Uttar Pradesh	37.90	13.43	51.33	31.82	16.85	48.67	100.00
17	West Bengal	42.06	7.39	49.45	31.96	18.58	50.55	100.00
Sub Total-I		50.66	11.48	62.14	22.37	15.49	37.86	100.00
Special Category								
18	Arunachal Pradesh	2.82	7.51	10.33	13.46	76.22	89.67	100.00
19	Assam	18.84	10.53	29.38	28.76	41.87	70.62	100.00
20	Himachal Pradesh	25.50	15.35	40.85	14.11	45.04	59.15	100.00
21	Jammu & Kashmir	15.47	5.77	21.23	12.84	65.92	78.77	100.00
22	Manipur	5.38	8.51	13.88	17.59	68.53	86.12	100.00
23	Meghalaya	10.51	5.95	16.46	19.44	64.10	83.54	100.00
24	Mizoram	3.63	5.11	8.75	17.30	73.95	91.25	100.00
25	Nagaland	3.80	3.10	6.90	12.27	80.83	93.10	100.00
26	Sikkim	5.89	35.55	41.44	13.96	44.60	58.56	100.00
27	Tripura	12.10	3.45	15.55	19.39	65.06	84.45	100.00
28	Uttarakhand	33.10	9.17	42.27	19.28	38.45	57.73	100.00
Sub Total-II		16.66	9.38	26.03	18.75	55.22	73.97	100.00
Total (I+II) All States		46.73	11.24	57.97	21.96	20.07	42.03	100.00

Per Capita Revenue Receipts

2.10 2008-2009 (Accounts)

2.10 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2008-2009 (Accounts) was in Goa (Rs.22051.69) followed by Tamil Nadu (Rs.8289.53), Punjab (Rs.7699.92), Andhra Pradesh (Rs.7582.44), Haryana (Rs.7562.42), Karnataka (Rs.7476.80), Maharashtra (Rs.7462.87), Kerala (Rs.7209.46) and Gujrat(Rs.6773.33). Bihar with Rs. 3490.02 was at minimum level whereas it was Rs. 4047.36 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.10584.69) followed by Tamil Nadu (Rs.5072.95), Maharashtra (Rs.4777.79), Haryana (Rs.4776.75), Karnataka (Rs.4774.73), Kerala (Rs.4702.99) and Punjab (Rs.4145.05). Bihar with Rs. 653.20 was at minimum level whereas it was Rs. 1490.33 in Uttar Pradesh. The per capita State's own Non- Tax Revenue was maximum in Goa (Rs.7726.00) followed by Punjab (Rs.2150.15) and Haryana (Rs.1327.23). Bihar with Rs.122.04 was at minimum level whereas it was Rs.351.87 in Uttar Pradesh. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.2596.50) followed by Orissa (Rs.2075.18), Jharkhand (Rs.1981.47), Bihar (Rs.1872.22), Chhattisgarh (Rs.1811.87), Uttar Pradesh (Rs. 1607.16), Madhya Pradesh (Rs.1551.38), Andhra Pradesh (Rs.1423.58), Rajasthan (Rs.1380.17), West Bengal (Rs.1293.92) .The per capita share of Central Taxes for Haryana was Rs. 706.81. The per capita share received from Central Grants of all the non special category States ranged from Rs. 598.00 in Uttar Pradesh to Rs.1292.91 in Orissa whereas the Haryana share was Rs. 751.62.

2.10 (b) Special Category States

The special category States, received major share of per capita revenue form the Centre in the form of Share in Central Taxes and Grants. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants amounting to Rs.3924.22 Rs. 8044.33, Rs.10518.18 and Rs. 5094.40 respectively. In small States with a population of less than 35 lakh, the per capital Share in Central Taxes and Grants were maximum in Arunachal Pradesh (Rs.24564.58) and minimum in Meghalaya (Rs.8863.60).

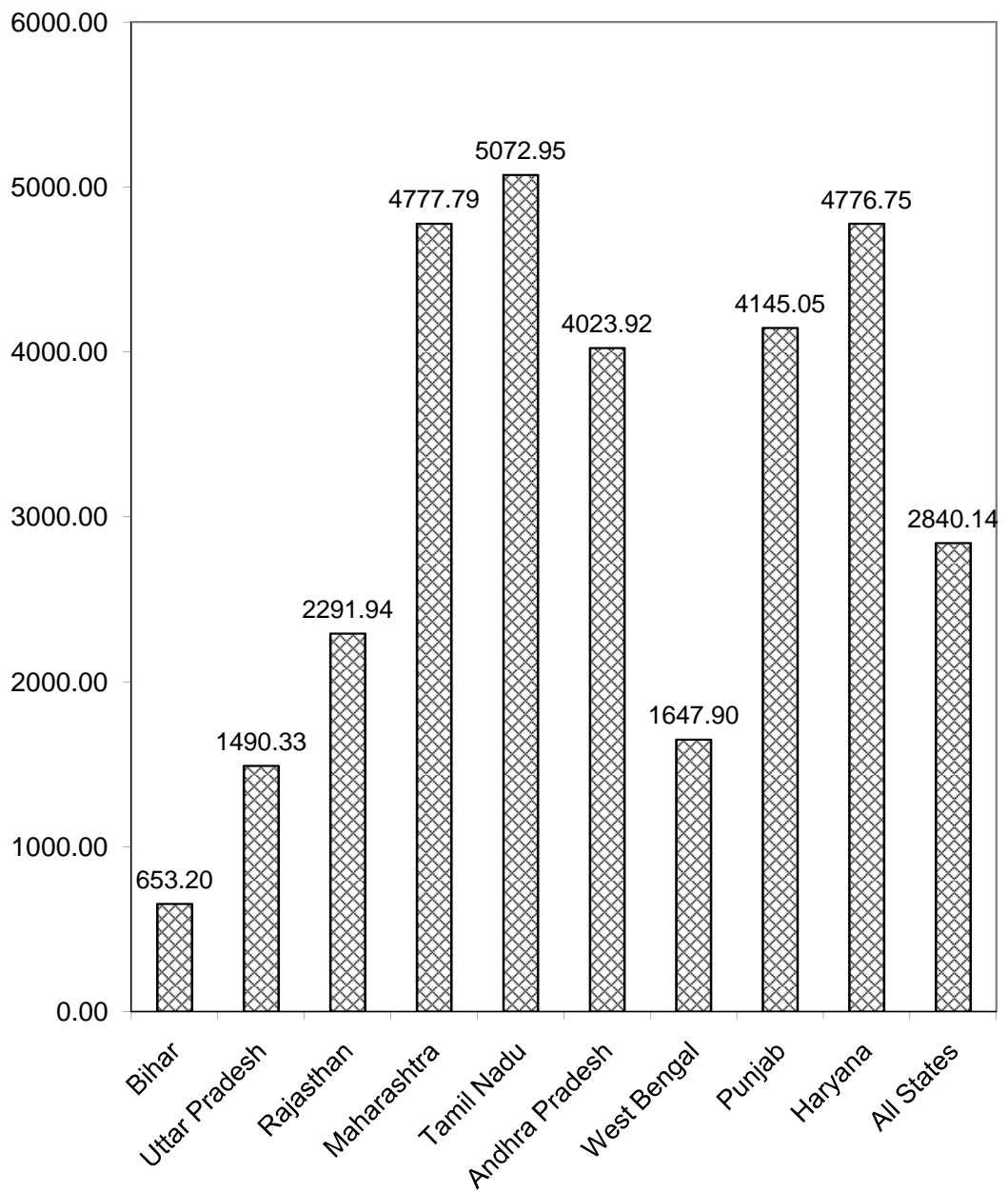
The details of per capita revenue receipts of States during 2008-2009 (Accounts) are given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

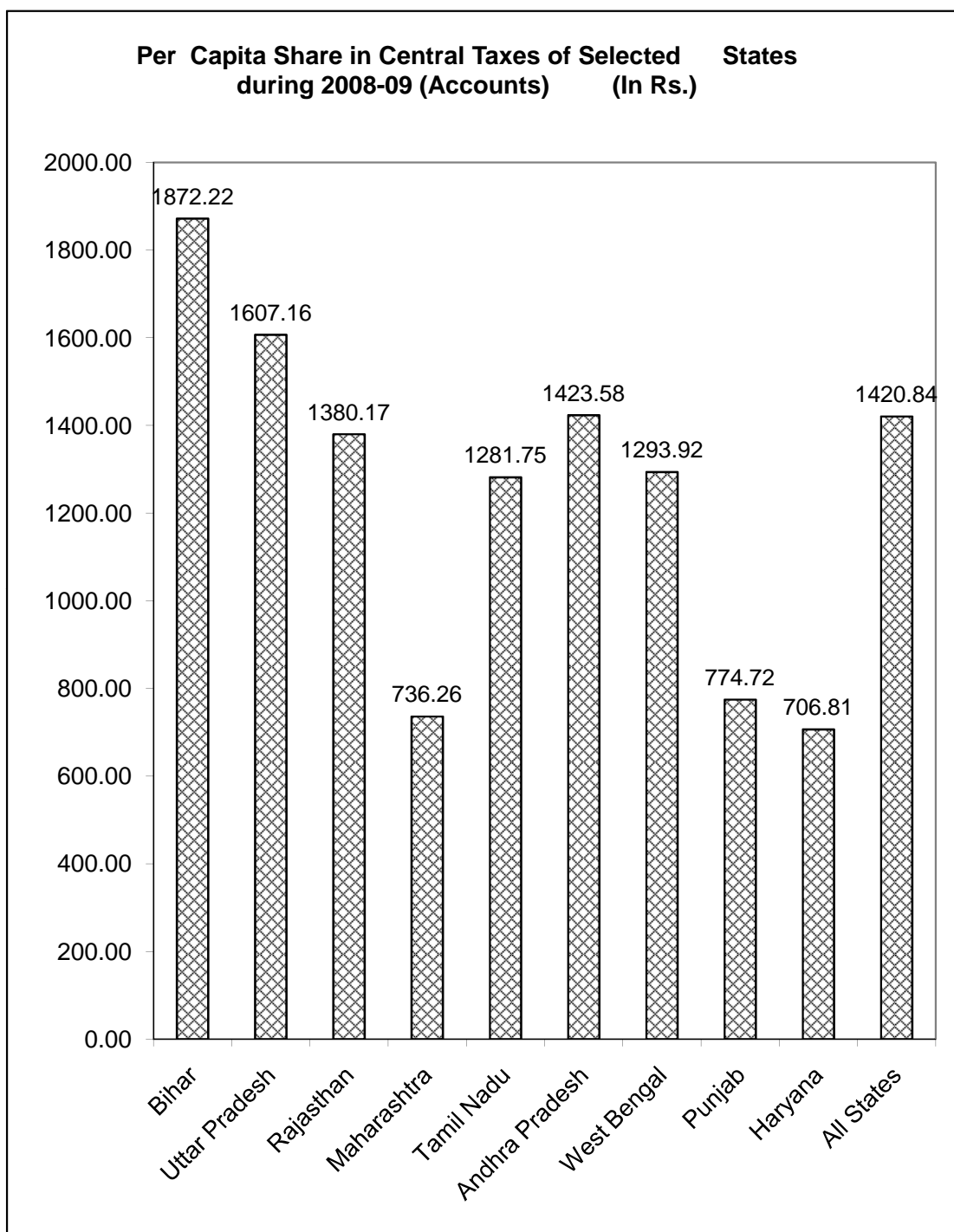
Table-2.10
Per Capita Revenue Receipts of States during 2008-09(Accounts)

(in Rs.)									
		Per Capita Revenue Receipts from							
Sr. State No.	Popu-lation* (in crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)	Total Revenue Receipts (6+9)	
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.29	4023.92	1168.08	5192.00	1423.58	966.86	2390.44	7582.44	
2 Bihar	9.45	653.20	122.04	775.24	1872.22	842.55	2714.78	3490.02	
3 Chhattisgarh	2.35	2805.84	937.11	3742.95	1811.87	1110.18	2922.05	6665.00	
4 Goa	0.16	10584.69	7726.00	18310.69	2596.50	1144.50	3741.00	22051.69	
5 Gujarat	5.71	4125.56	893.05	5018.61	1002.80	751.93	1754.72	6773.33	
6 Haryana	2.44	4776.75	1327.23	6103.98	706.81	751.62	1458.43	7562.42	
7 Jharkhand	3.04	1672.41	721.95	2394.37	1981.47	922.55	2904.02	5298.38	
8 Karnataka	5.79	4774.73	545.59	5320.32	1235.54	920.94	2156.48	7476.80	
9 Kerala	3.40	4702.99	458.61	5161.61	1257.51	790.35	2047.86	7209.46	
10 Madhya Pradesh	6.94	1961.68	481.68	2443.36	1551.38	843.47	2394.86	4838.21	
11 Maharashtra	10.89	4777.79	898.98	5676.77	736.29	1049.81	1786.10	7462.87	
12 Orissa	3.99	2003.81	796.03	2799.84	2075.18	1292.91	3368.09	6167.92	
13 Punjab	2.69	4145.05	2150.15	6295.20	774.72	629.99	1404.72	7699.92	
14 Rajasthan	6.52	2291.94	596.39	2888.33	1380.17	864.75	2244.92	5133.25	
15 Tamil Nadu	6.64	5072.95	860.29	5933.24	1281.75	1074.55	2356.30	8289.53	
16 Uttar Pradesh	19.23	1490.33	351.87	1842.20	1607.16	598.00	2205.16	4047.36	
17 West Bengal	8.75	1647.90	567.59	2215.49	1293.92	708.24	2002.15	4217.65	
Sub Total-I	106.28	2900.32	686.42	3586.74	1392.14	849.93	2242.07	5828.80	
Special Category									
18 Arunachal Pradesh	0.12	1135.00	6433.42	7568.42	3850.92	20713.67	24564.58	32133.00	
19 Assam	2.97	1397.38	764.95	2162.33	1747.44	2176.78	3924.22	6086.54	
20 Himachal Pradesh	0.66	3397.71	2660.97	6058.68	1268.92	6775.41	8044.33	14103.02	
21 Jammu & Kashmir	1.14	2362.61	988.48	3351.09	1800.88	8717.31	10518.18	13869.27	
22 Manipur	0.24	708.63	1056.04	1764.67	2420.04	11951.17	14371.21	16135.88	
23 Meghalaya	0.25	1477.76	901.24	2379.00	2380.92	6482.68	8863.60	11242.60	
24 Mizoram	0.10	946.20	1586.70	2532.90	3833.90	20164.50	23998.40	26531.30	
25 Nagaland	0.22	709.18	820.68	1529.86	1917.45	12011.23	13928.68	15458.55	
26 Sikkim	0.06	3076.67	20088.50	23165.17	6313.17	15042.50	21355.67	44520.83	
27 Tripura	0.35	1264.29	425.83	1690.11	1961.49	7996.34	9957.83	11647.94	
28 Uttrakhand	0.96	3171.78	728.49	3900.27	1569.36	3525.03	5094.40	8994.67	
Sub Total-II	7.07	1935.56	1244.51	3180.07	1852.29	5600.19	7452.48	10632.55	
Total	113.35	2840.14	721.23	3561.37	1420.84	1146.21	2567.06	6128.43	

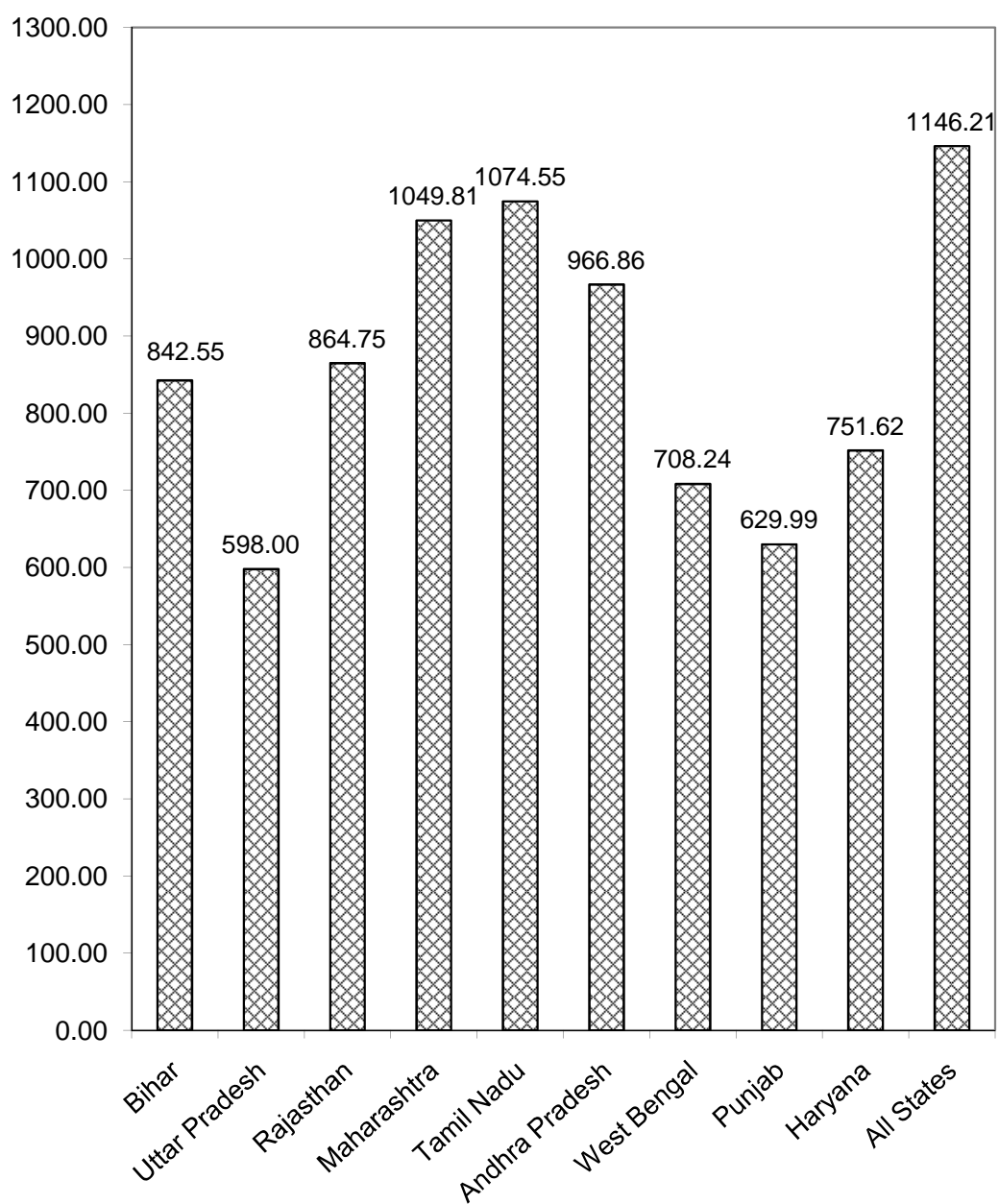
*Estimated Population as on 1st October, 2008

**Per Capita State's Own Tax Revenue of Selected States during
2008-09 (Accounts) (In Rs.)**





**Per Capita Grants from Centre of Selected States during
2008-09 (Accounts) (In Rs.)**



2.11 2009-2010 (R. E.)

2.11 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2009-2010 (R.E.) was in Goa (Rs.25095.65) followed by Andhra Pradesh (Rs.9378.72), Punjab (Rs.9357.44), Haryana (Rs.9274.96), Tamil Nadu (Rs.8127.27), Maharashtra (Rs.8008.91), Karnataka (Rs.7919.12) and Chhattisgarh (Rs.7804.88). Bihar with Rs.3952.96 was at minimum level whereas it was Rs. 4463.90 in West Bengal. The per capita State's own Tax Revenue was maximum in Goa (Rs.11212.29) followed by Haryana (Rs.5663.37), Tamil Nadu (Rs.5298.85), Punjab (Rs 5094.42) and Kerala (Rs.5088.73). Bihar with Rs. 849.82 was at minimum level whereas it was Rs.1799.47 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (Rs.8885.47) followed by Punjab (Rs.2306.76), Andhra Pradesh (Rs.1687.37), Chhattisgarh (Rs.1440.96) and Haryana (Rs.1270.81). Bihar with Rs.101.08 was at minimum level whereas it was Rs. 359.34 in West Bengal. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.2510.35) followed by Orissa (Rs.2113.42), Bihar (Rs.1894.99), Jharkhand (Rs.1865.17), Chhattisgarh (Rs.1835.70), Uttar Pradesh (Rs.1619.60), Madhya Pradesh (Rs.1564.79), Andhra Pradesh (Rs.1448.48), Rajasthan (Rs.1396.40). The per capita share in Central Taxes for Haryana was Rs. 774.89. The per capita share received from Central grants of all the non special category States ranged from Rs.814.72 in Uttar Pradesh to Rs.2487.53 in Goa whereas Haryana share was Rs. 1565.89.

2.11 (b) Special Category States

The special category States received major share of revenue from the Centre in the form of Share in Central Taxes and Grants. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants from the Centre amounting to Rs. 5750.75, Rs. 9172.19, Rs. 13203.19 and Rs. 6180.13 respectively. In small State with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Arunachal Pradesh (Rs.33533.58) and minimum in Tripura (Rs. 11113.97).

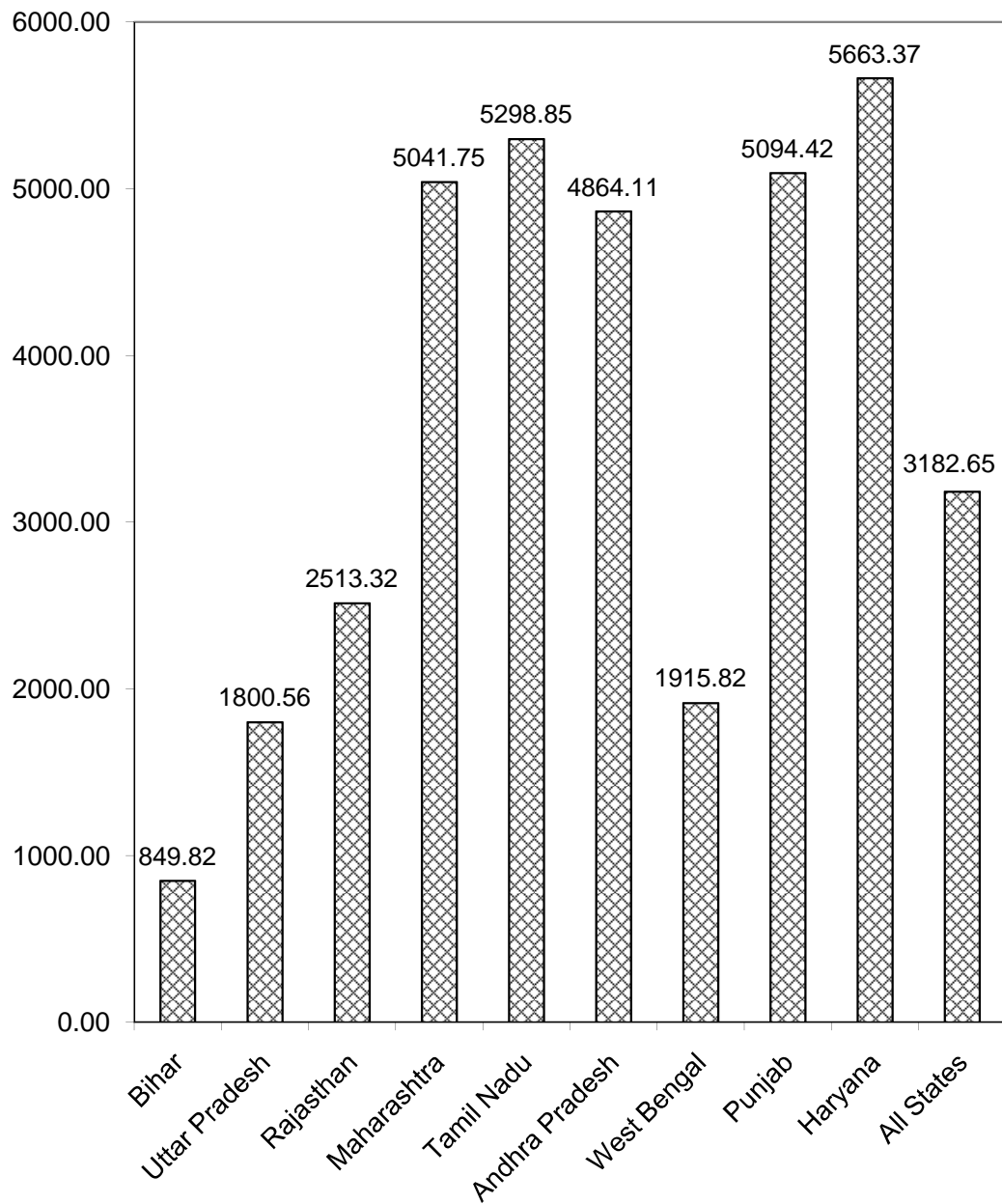
The details of per capita revenue receipts of States during 2009-2010 (R.E) are given in Table 2.11. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

Table-2.11
Per Capita Revenue Receipts of States during 2009-10(R. E.)

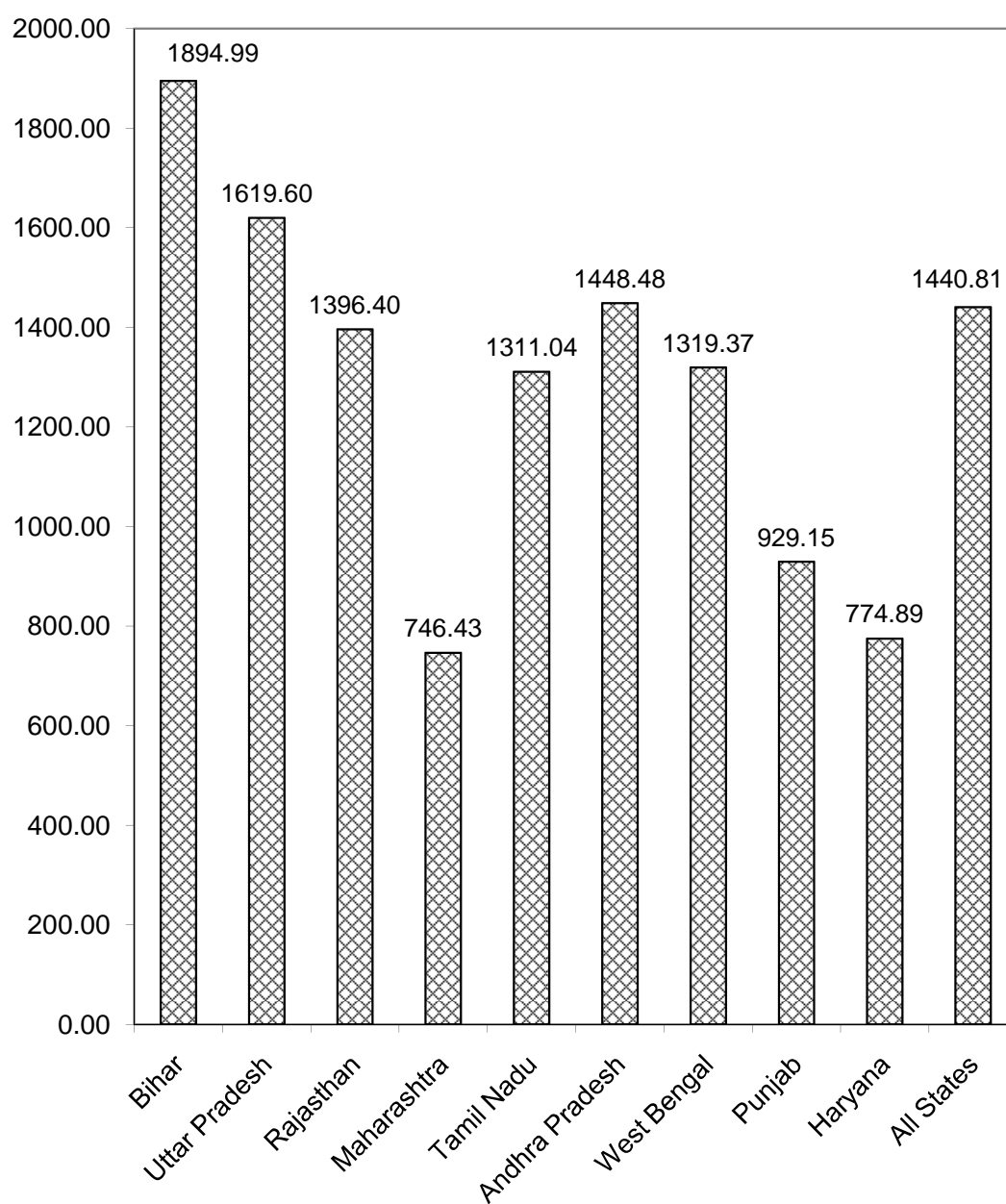
(in Rs.)									
Sr. No.	State	Per Capita Revenue Receipts from							
		Popu-lation* (in crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	8.36	4864.11	1687.37	6551.48	1448.48	1378.75	2827.23	9378.72
2	Bihar	9.58	849.82	101.08	950.90	1894.99	1107.08	3002.06	3952.96
3	Chhattisgarh	2.38	2811.78	1440.96	4252.74	1835.70	1716.44	3552.14	7804.88
4	Goa	0.17	11212.29	8885.47	20097.76	2510.35	2487.53	4997.88	25095.65
5	Gujarat	5.79	4551.47	870.79	5422.26	1066.62	1015.26	2081.87	7504.13
6	Haryana	2.48	5663.37	1270.81	6934.19	774.89	1565.89	2340.78	9274.96
7	Jharkhand	3.09	1799.47	975.69	2775.16	1865.17	1780.63	3645.80	6420.96
8	Karnataka	5.86	5006.61	425.74	5432.34	1194.54	1292.23	2486.77	7919.12
9	Kerala	3.42	5088.73	520.56	5609.30	1282.76	864.22	2146.99	7756.28
10	Madhya Pradesh	7.06	2470.53	887.01	3357.54	1564.79	1208.60	2773.39	6130.93
11	Maharashtra	11.05	5041.75	638.43	5680.18	746.43	1582.30	2328.72	8008.91
12	Orissa	4.02	2218.91	724.36	2943.26	2113.42	1828.28	3941.69	6884.96
13	Punjab	2.72	5094.42	2306.76	7401.18	929.15	1027.11	1956.26	9357.44
14	Rajasthan	6.63	2513.32	773.30	3286.62	1396.40	928.92	2325.32	5611.93
15	Tamil Nadu	6.68	5298.85	658.67	5957.52	1311.04	858.70	2169.74	8127.27
16	Uttar Pradesh	19.58	1800.56	776.58	2577.14	1619.60	814.72	2434.32	5011.46
17	West Bengal	8.83	1915.82	359.34	2275.16	1319.37	869.41	2188.77	4463.93
Sub Total-I		107.70	3252.23	797.65	4049.88	1411.36	1152.43	2563.79	6613.67
Special Category									
18	Arunachal Pradesh	0.12	1050.00	12932.17	13982.17	3961.67	29571.92	33533.58	47515.75
19	Assam	3.00	1444.31	966.66	2410.97	1848.96	3901.79	5750.75	8161.72
20	Himachal Pradesh	0.67	3885.93	2667.58	6553.51	1282.61	7889.58	9172.19	15725.70
21	Jammu & Kashmir	1.15	2673.70	1125.54	3799.24	1634.63	11568.56	13203.19	17002.43
22	Manipur	0.24	854.63	1304.46	2159.08	2483.29	15000.50	17483.79	19642.88
23	Meghalaya	0.26	1552.31	924.96	2477.27	2446.77	9715.62	12162.38	14639.65
24	Mizoram	0.10	1166.90	1430.20	2597.10	3934.00	25609.20	29543.20	32140.30
25	Nagaland	0.22	711.05	638.86	1349.91	1967.50	14652.32	16619.82	17969.73
26	Sikkim	0.06	3067.50	22045.17	25112.67	6228.33	26987.83	33216.17	58328.83
27	Tripura	0.36	1471.78	414.39	1886.17	2038.19	9075.78	11113.97	13000.14
28	Uttarakhand	0.97	3637.91	1472.88	5110.78	1593.81	4586.32	6180.13	11290.92
Sub Total-II		7.15	2134.51	1576.39	3710.90	1884.38	7704.86	9589.24	13300.14
Total		114.85	3182.65	846.13	4028.78	1440.81	1560.35	3001.16	7029.94

*Estimated Population as on 1st October, 2009

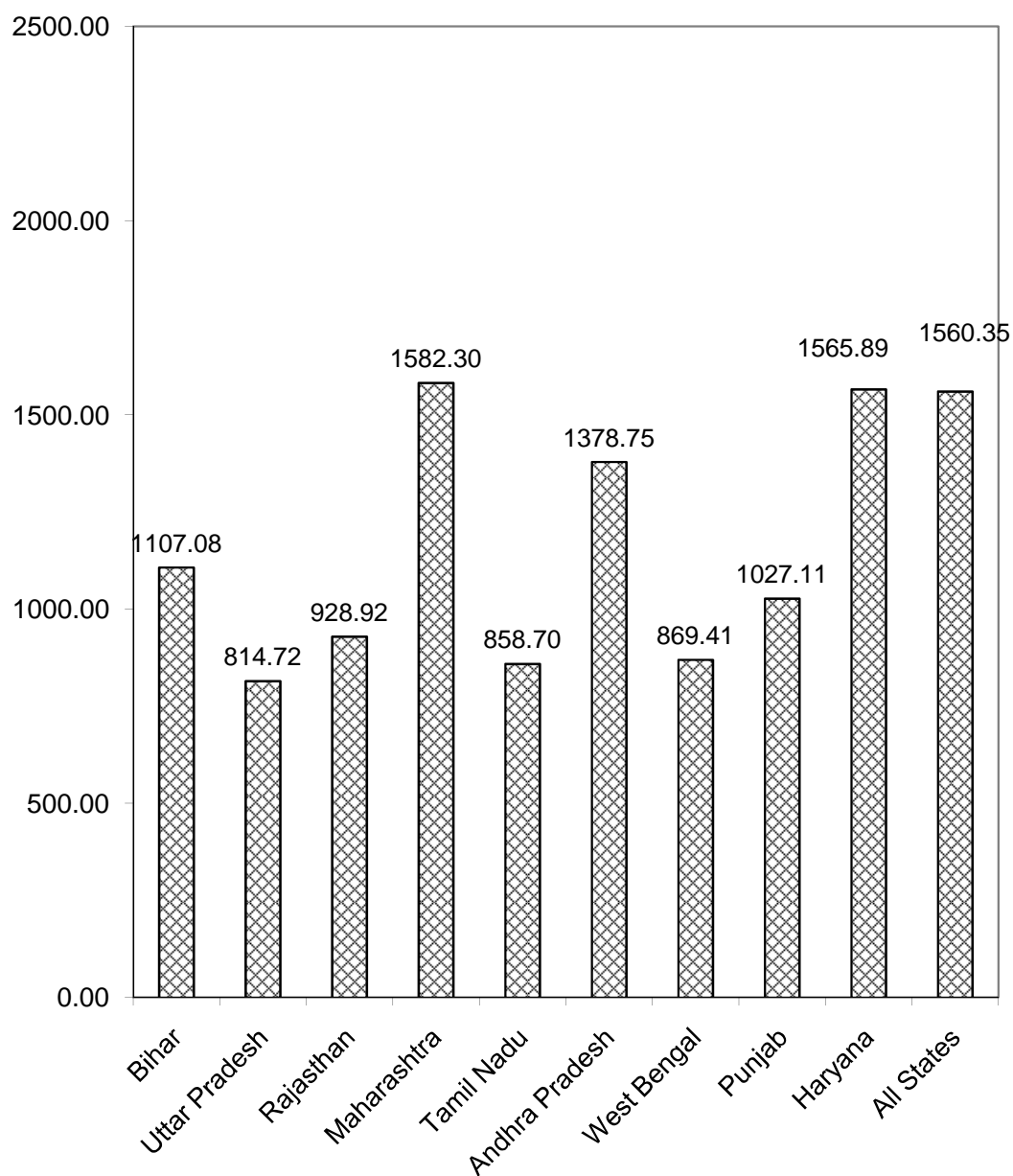
**Per Capita State's Own Tax Revenue of Selected States during
2009-10 (R.E) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States during
2009-10 (R.E) (In Rs.)**



**Per Capita Grants from the Centre of Selected States during
2009-10 (R.E.) (In Rs.)**



2.12 2010-2011 (B. E.)

2.12 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipts during 2010-2011 (B.E) was estimated to be maximum in Goa (Rs.29431.29) followed by Andhra Pradesh (Rs.10740.33), Punjab (Rs.10368.59), Haryana (Rs.9699.94), Tamil Nadu (Rs.9374.70), Karnataka (Rs.9060.60) and Kerala (Rs.9037.92). Bihar with Rs. 4859.58 was estimated at minimum level whereas it was estimated to be Rs. 5333.22 in West Bengal. The per capita State's Own Tax Revenue was estimated as maximum in Goa (Rs.13049.94) followed by Haryana (Rs.6509.60), Tamil Nadu (Rs.6157.25), Karnataka (Rs.6119.65), Kerala (Rs.61053.40), Punjab (Rs.5908.70), Maharashtra (Rs.5699.85) and Andhra Pradesh (Rs.5568.60). Bihar with Rs.1095.05 was estimated at minimum level whereas it was estimated to be Rs.1906.48 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (Rs.9224.47) followed by Punjab (Rs.2408.96), Andhra Pradesh (Rs.1860.52), Chhattisgarh (Rs.1793.13) and Haryana (Rs.1402.58). Bihar with Rs. 124.15 was estimated at minimum level whereas it was estimated Rs.394.34 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated to be maximum in Goa (Rs.3273.94) followed by Orissa (Rs.2464.08), Bihar (Rs.2428.00), Jharkhand (Rs.2025.47), Chhattisgarh (Rs.1994.14), Rajasthan (Rs.1817.84), Uttar Pradesh (Rs.1782.10), Andhra Pradesh (Rs.1718.63), West Bengal (Rs.1704.72), Tamil Nadu (Rs.1545.57) and Madhya Pradesh (Rs.1540.78). The per Capita Share in Central Taxes for Haryana was estimated at Rs.867.08. The per Capita Grants from Centre ranged from Rs.914.93 in Kerala to Rs.3882.94 in Goa whereas Haryana's share was estimated at Rs. 920.68.

2.12 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to be received per capita Share in Central Taxes and Central Grants amounting to Rs. 6135.21, Rs.10079.74, Rs.15256.50 and Rs 7090.39 respectively. In small States with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Arunachal Pradesh (Rs.38118.33) and minimum in Tripura (Rs 12931.36).

The details of per capita revenue receipts of States during 2010-2011 (B.E) are given in Table 2.12. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

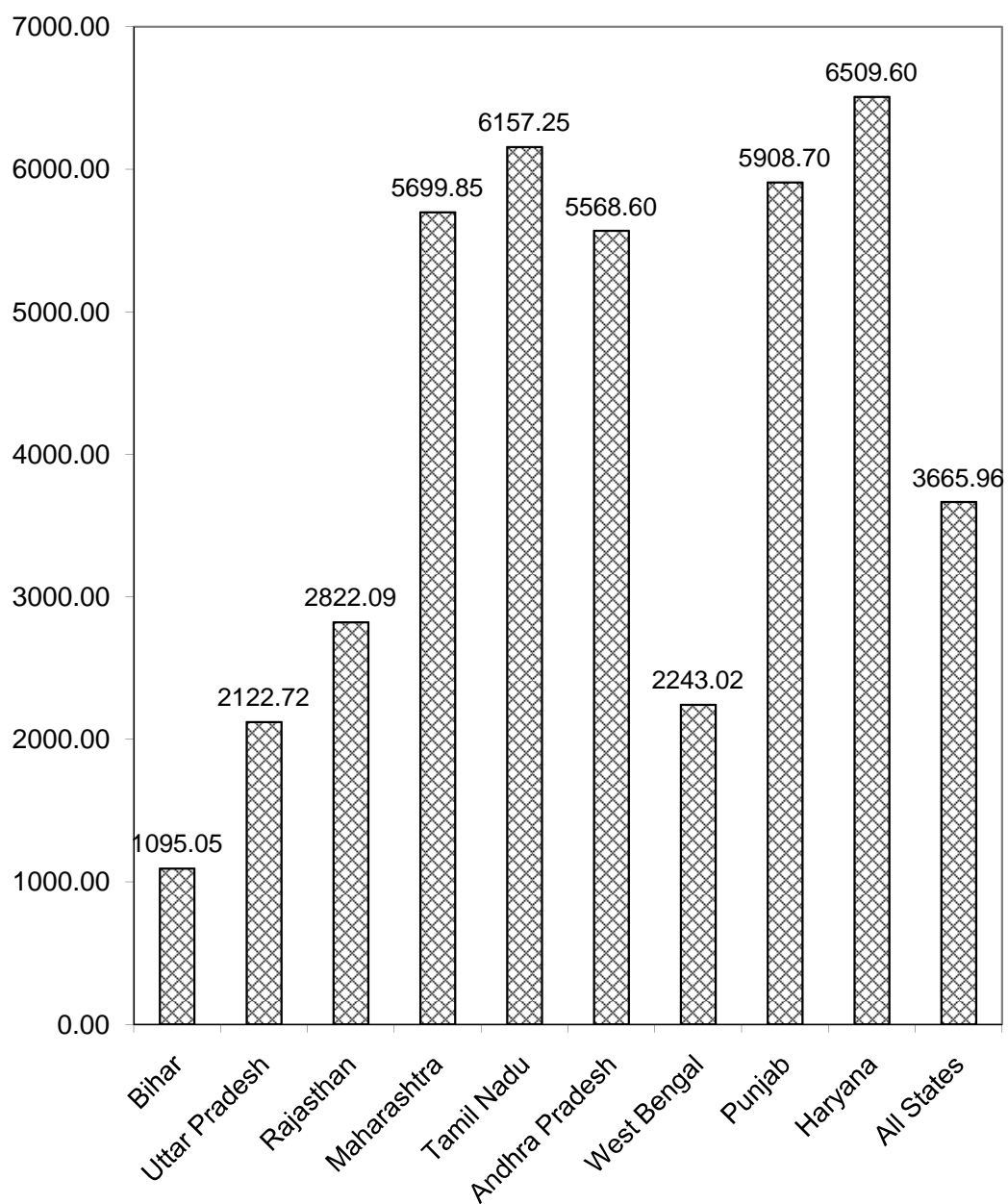
Table-2.12
Per Capita Revenue Receipts of States during 2010-11(B. E)

(in Rs.)

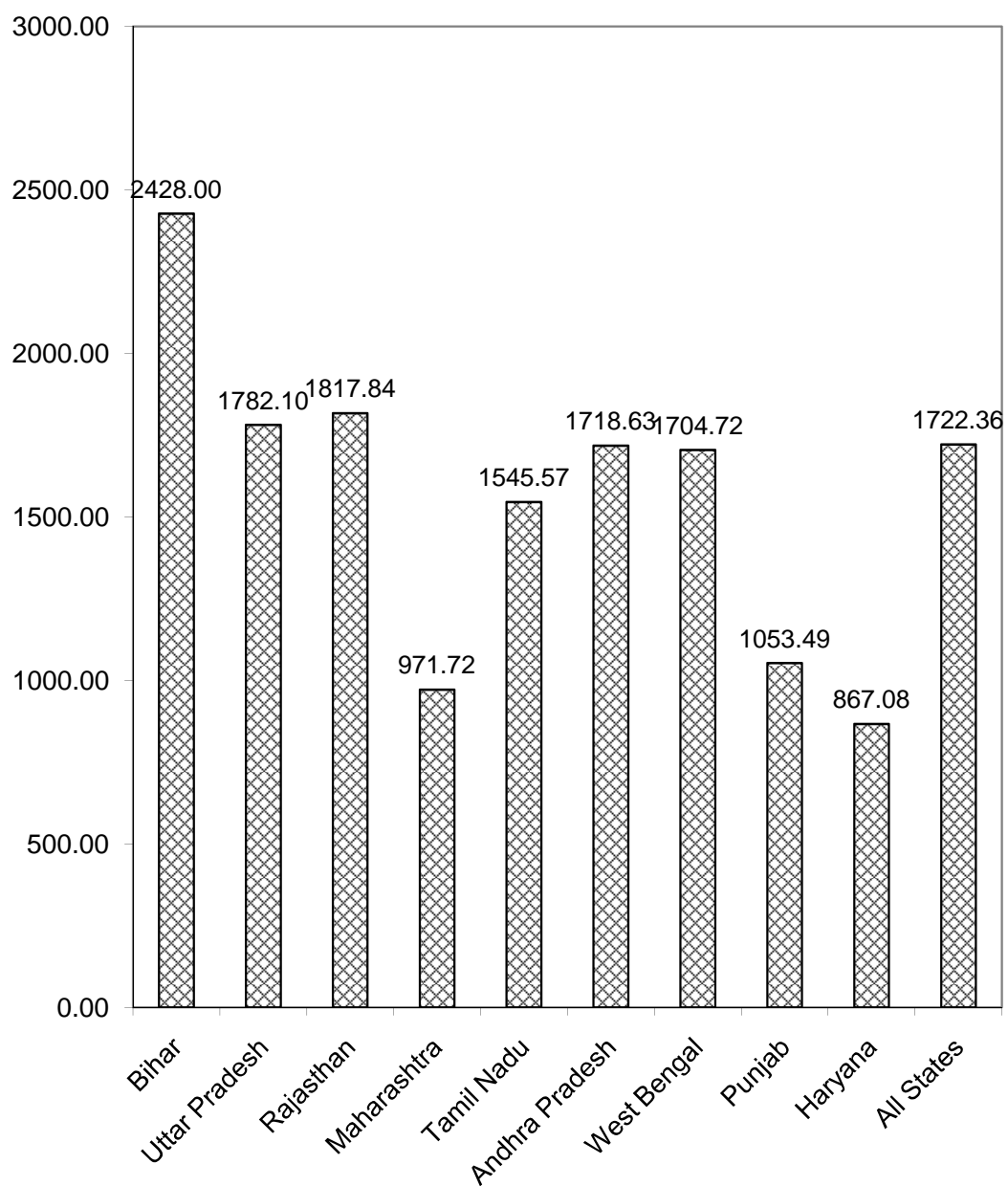
		Per Capita Revenue Receipts from						
Sr. State No.	Popu-lation* (in crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	8.44	5568.60	1860.52	7429.12	1718.63	1592.58	3311.21
2	Bihar	9.72	1095.05	124.15	1219.20	2428.00	1212.37	3640.37
3	Chhattisgarh	2.41	3114.31	1793.13	4907.44	1994.14	1615.58	3609.72
4	Goa	0.17	13049.94	9224.47	22274.41	3273.94	3882.94	7156.88
5	Gujarat	5.87	5155.18	1053.45	6208.63	1124.36	1095.72	2220.08
6	Haryana	2.53	6509.60	1402.58	7912.18	867.08	920.68	1787.75
7	Jharkhand	3.13	1906.48	999.88	2906.36	2025.47	1490.45	3515.91
8	Karnataka	5.92	6119.65	476.33	6595.98	1530.42	934.20	2464.62
9	Kerala	3.45	6053.40	670.81	6724.21	1398.77	914.93	2313.70
10	Madhya Pradesh	7.17	2603.93	602.85	3206.78	1540.78	1311.54	2852.33
11	Maharashtra	11.20	5699.85	912.12	6611.97	971.72	1080.94	2052.66
12	Orissa	4.06	2551.73	779.80	3331.52	2464.08	1949.54	4413.62
13	Punjab	2.76	5908.70	2408.96	8317.65	1053.49	997.45	2050.94
14	Rajasthan	6.74	2822.09	738.27	3560.35	1817.84	922.03	2739.87
15	Tamil Nadu	6.73	6157.25	609.40	6766.66	1545.57	1062.47	2608.04
16	Uttar Pradesh	19.93	2122.72	751.91	2874.63	1782.10	943.91	2726.00
17	West Bengal	8.92	2243.02	394.34	2637.36	1704.72	991.15	2695.86
Sub Total-I		109.15	3748.29	849.55	4597.84	1655.58	1146.03	2801.61
Special Category								
18	Arunachal Pradesh	0.12	1200.00	3191.08	4391.08	5719.75	32398.58	38118.33
19	Assam	3.04	1636.79	915.15	2551.94	2498.21	3637.00	6135.21
20	Himachal Pradesh	0.68	4346.35	2615.88	6962.24	2404.15	7675.59	10079.74
21	Jammu & Kashmir	1.17	2995.97	1116.95	4112.91	2487.82	12768.68	15256.50
22	Manipur	0.24	1203.08	1902.63	3105.71	3933.63	15328.46	19262.08
23	Meghalaya	0.26	1776.19	1004.69	2780.88	3285.42	10832.96	14118.38
24	Mizoram	0.10	1182.60	1663.70	2846.30	5630.60	24061.80	29692.40
25	Nagaland	0.22	924.09	755.27	1679.36	2986.82	19671.86	22658.68
26	Sikkim	0.06	3520.67	21242.83	24763.50	8339.67	26649.33	34989.00
27	Tripura	0.36	1852.92	528.33	2381.25	2969.44	9961.92	12931.36
28	Uttarakhand	0.99	4064.95	1126.27	5191.22	2368.28	4722.11	7090.39
Sub Total-II		7.24	2424.77	1364.75	3789.52	2729.13	8037.65	10766.78
Total		116.39	3665.96	881.60	4547.56	1722.36	1574.72	3297.08

*Estimated Population as on 1st October, 2010

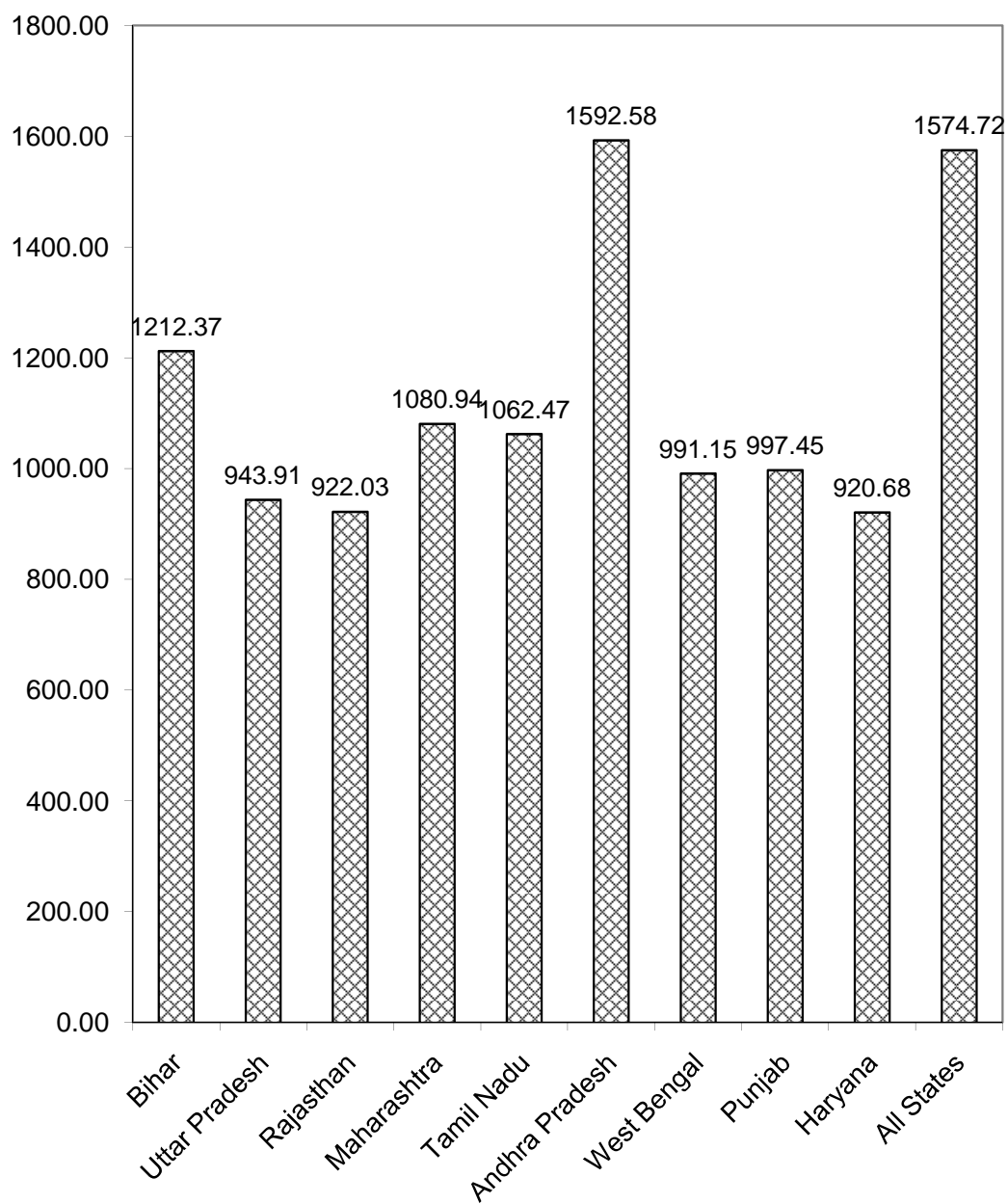
**Per Capita State's Own Tax Revenue of Selected States during
2010-11 (B.E.) (In Rs.)**



Per Capita Share in Central Taxes of Selected States during 2010-11 (B.E.) (In Rs.)



**Per Capita Grants from the Centre of Selected States during
2010-11 (B.E.) (In Rs.)**



Per Capita Total Receipts (Revenue+Capital Components)

2.13 2008-2009 (Accounts)

2.13 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2008-2009 (Accounts) was in Goa (Rs.25216.13) followed by Tamil Nadu (Rs.10030.45), Punjab (Rs.9269.61), Maharashtra (Rs.9121.87) Andhra Pradesh (Rs.8894.36), Haryana (Rs.8773.41) and Kerala (Rs.8772.94). Bihar with Rs. 3940.49 was at minimum level whereas it was Rs. 4606.99 in Uttar Pradesh. In the remaining non special category States it ranges from Rs. 5500 to Rs.8200.

2.13 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was Rs.6804.23, Rs.16200.23, Rs.15455.97 and Rs. 10288.43 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was Rs.32993.17, Rs.16989.50, Rs.11930.92, Rs.26874.70, Rs.17498.23, Rs.48879.83 and Rs.11793.11 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2008-2009 (Accounts) may be seen in the following table.

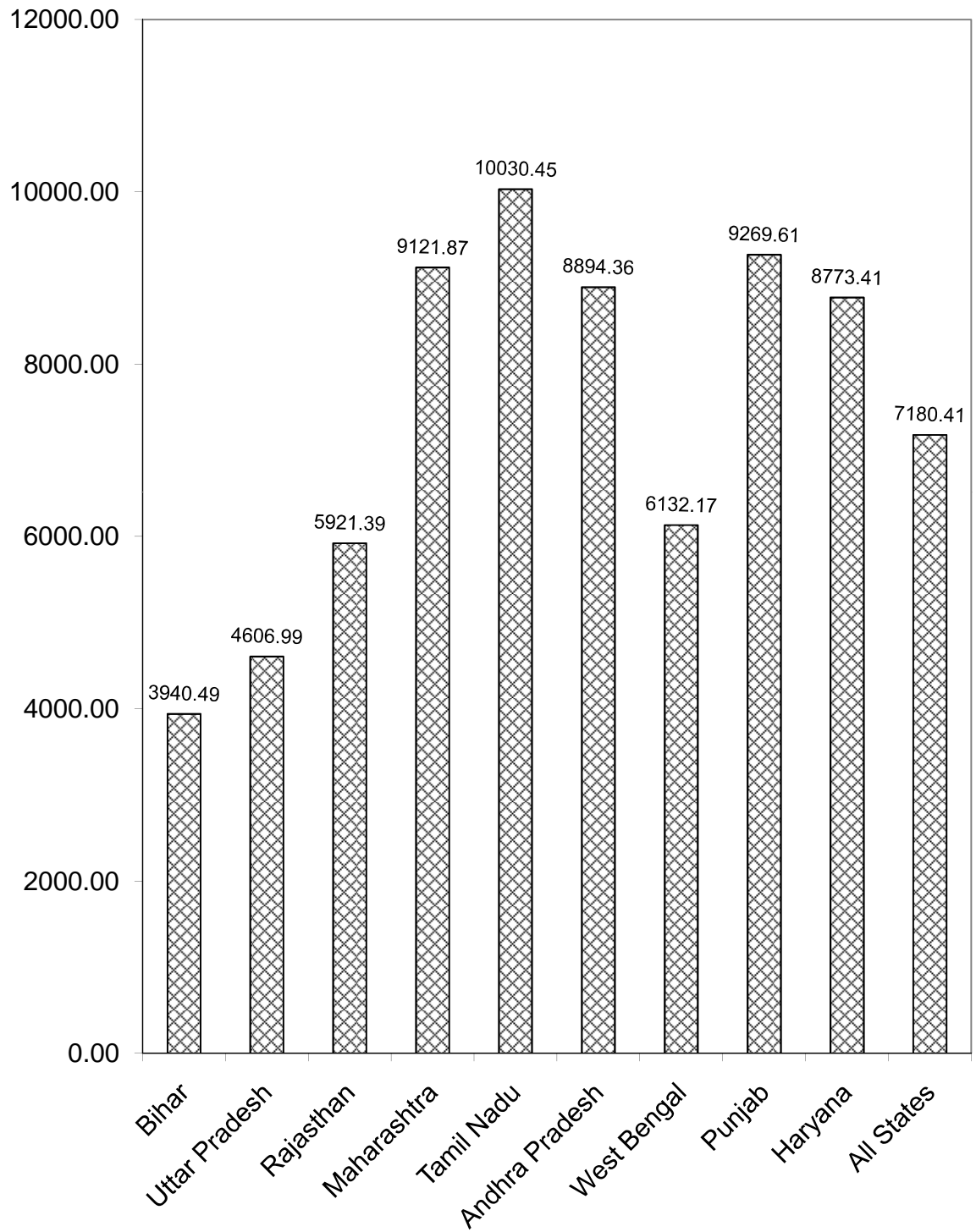
Graphic presentation of per capita total receipts of selected States has also been given along with Table.

Table- 2.13
Per Capita Total Receipts (Rev.+Capital) of States during 2008-09 (Accounts)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	62858.45	10875.80	73734.25	8894.36
2	Bihar	32980.68	4256.93	37237.61	3940.49
3	Chhattisgarh	15662.76	432.16	16094.92	6848.90
5	Goa	3528.27	506.31	4034.58	25216.13
6	Gujarat	38675.71	7902.89	46578.6	8157.37
7	Haryana	18452.3	2954.82	21407.12	8773.41
8	Jharkhand	16107.09	1037.11	17144.2	5639.54
9	Karnataka	43290.67	7052.05	50342.72	8694.77
10	Kerala	24512.17	5315.81	29827.98	8772.94
11	Madhya Pradesh	33577.2	4669.59	38246.79	5511.06
12	Maharashtra	81270.68	18066.47	99337.15	9121.87
13	Orissa	24610.01	-104.74	24505.27	6141.67
14	Punjab	20712.79	4222.47	24935.26	9269.61
15	Rajasthan	33468.8	5138.68	38607.48	5921.39
16	Tamil Nadu	55042.52	11559.66	66602.18	10030.45
17	Uttar Pradesh	77830.73	10761.64	88592.37	4606.99
18	West Bengal	36904.4	16752.13	53656.53	6132.17
Sub Total- I		619485.23	111399.78	730885.01	6876.98
Special Category					
19	Arunachal Pradesh	3855.96	103.22	3959.18	32993.17
20	Assam	18077.03	2131.54	20208.57	6804.23
21	Himachal Pradesh	9307.99	1384.16	10692.15	16200.23
22	Jammu & Kashmir	15810.97	1808.84	17619.81	15455.97
23	Manipur	3872.61	204.87	4077.48	16989.50
24	Meghalaya	2810.65	172.08	2982.73	11930.92
25	Mizoram	2653.13	34.34	2687.47	26874.70
26	Nagaland	3400.89	448.72	3849.61	17498.23
27	Sikkim	2671.24	261.55	2932.79	48879.83
28	Tripura	4076.78	50.81	4127.59	11793.11
29	Uttarakhand	8634.89	1242	9876.89	10288.43
Sub-Total - II		75172.14	7842.13	83014.27	11741.76
Total-I+II(All States)		694657.37	119241.91	813899.28	7180.41

*Capital Receipt includes recoveries of Loans, other Lons & Public Debt(Net)

**Per Capita Total Receipts of Selected States
during 2008-09 (Accounts) (In Rs.)**



Per Capita Total Receipts (Revenue+Capital Components)

2.14 2009-2010 (R. E.)

2.14 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2009-2010 (R.E.) was in Goa (Rs. 29697.18) followed by Punjab (Rs.12053.92), Haryana (Rs.11434.25), Andhra Pradesh (Rs.11073.68), Tamil Nadu (Rs.10464.74), Maharashtra (Rs.9858.47), Gujarat (Rs.9532.71), Kerala (Rs.9523.64) and Karnataka (Rs.9056.24). Bihar with Rs.4341.17 was at minimum level whereas it was Rs. 5809.98 in Uttar Pradesh. In the remaining non special category States it ranges from Rs. 6500 to Rs.9300.

2.14 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was Rs.8952.51, Rs.17774.93, Rs.18120.50 and Rs.12991.86 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was Rs.50443.75, Rs.21432.75, Rs.15972.42, Rs.32471.00, Rs.20674.86, Rs.63902.50 and Rs.14245.33 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2009-2010 (R.E.) may be seen in the following table.

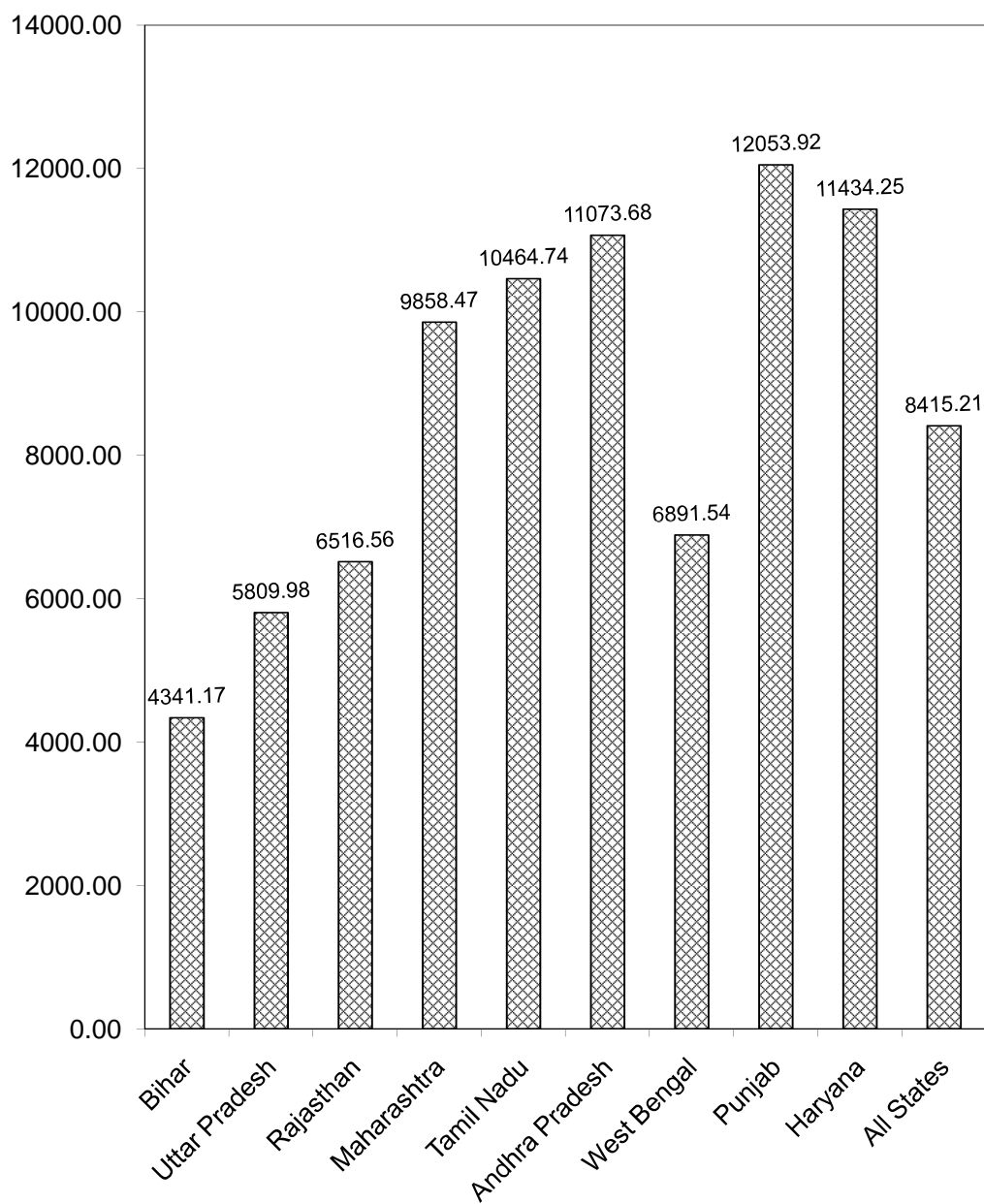
Graphic presentation of per capita total receipts of selected States has also been given alongwith Table.

Table- 2.14
Per Capita Total Receipts (Rev.+Capital) of States during 2009-10 (R. E.)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	78406.06	14169.87	92575.93	11073.68
2	Bihar	37869.37	3719.07	41588.44	4341.17
3	Chhattisgarh	18575.6	3490.08	22065.68	9271.29
5	Goa	4266.27	782.25	5048.52	29697.18
6	Gujarat	43448.91	11745.47	55194.38	9532.71
7	Haryana	23001.91	5355.03	28356.94	11434.25
8	Jharkhand	19840.77	1798.5	21639.27	7003.00
9	Karnataka	46406.01	6665.32	53071.33	9056.54
10	Kerala	26526.49	6044.36	32570.85	9523.64
11	Madhya Pradesh	43284.39	6909.45	50193.84	7109.61
12	Maharashtra	88498.41	20437.69	108936.1	9858.47
13	Orissa	27677.53	2744.74	30422.27	7567.73
14	Punjab	25452.25	7334.42	32786.67	12053.92
15	Rajasthan	37207.13	5997.67	43204.8	6516.56
16	Tamil Nadu	54290.14	15614.29	69904.43	10464.74
17	Uttar Pradesh	98124.4	15635.05	113759.45	5809.98
18	West Bengal	39416.49	21435.84	60852.33	6891.54
Sub Total- I		712292.13	149879.1	862171.23	8005.30
Special Category					
19	Arunachal Pradesh	5701.89	351.36	6053.25	50443.75
20	Assam	24485.16	2372.38	26857.54	8952.51
21	Himachal Pradesh	10536.21	1372.99	11909.2	17774.93
22	Jammu & Kashmir	19552.8	1285.77	20838.57	18120.50
23	Manipur	4714.29	429.57	5143.86	21432.75
24	Meghalaya	3806.31	346.52	4152.83	15972.42
25	Mizoram	3214.03	33.07	3247.1	32471.00
26	Nagaland	3953.34	595.13	4548.47	20674.86
27	Sikkim	3499.73	334.42	3834.15	63902.50
28	Tripura	4680.05	448.27	5128.32	14245.33
29	Uttarakhand	10952.19	1649.91	12602.1	12991.86
Sub-Total - II		95096	9219.39	104315.39	14589.57
Total-I+II(All States)		807388.13	159098.49	966486.62	8415.21

*Capital Receipt includes recoveries of Loans, Other Lons & Public Debt(Net)

**Per Capita Total Receipts of Selected States
during 2009-10 (R.E.) (In Rs.)**



Per Capita Total Receipts (Revenue+Capital Components)

2.15 2010-2011 (B. E.)

2.15 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2010-2011 (B.E.) was estimated to be maximum in Goa (Rs.32753.18) followed by Punjab (Rs.12387.38), Andhra Pradesh (Rs.12199.67), Haryana (Rs.11891.69), Kerala (Rs.11295.58), Tamil Nadu (Rs.10943.17), Karnataka (Rs.10937.76) and Gujarat (Rs.10844.96). Bihar with Rs. 5332.79 was estimated at minimum level whereas it was estimated Rs. 6322.75 in Uttar Pradesh. In the remaining non special category States it was estimated to ranges from Rs. 6600 to Rs.9900.

2.15 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated at Rs.9469.27, Rs.18913.65, Rs.20471.28, and Rs. 13658.64 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was estimated Rs.30838.92, Rs.24095.71, Rs.18299.00, Rs.32612.70, Rs.25617.50, Rs.65021.50 and Rs.16250.64 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2010-11 (B.E.) may be seen in the following table.

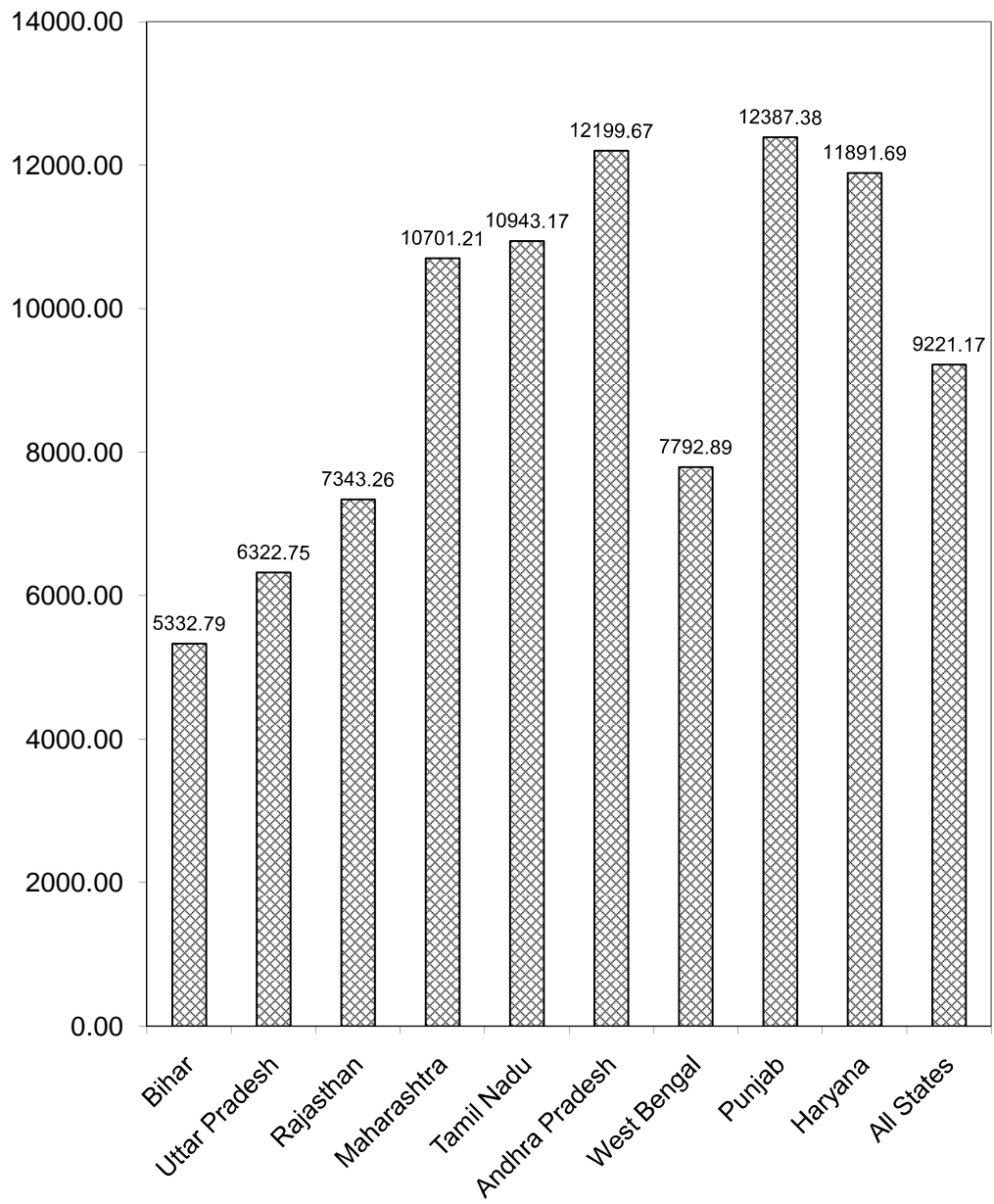
Graphic presentation of per capita total receipts of selected States has also been given along with Table.

Table- 2.15
Per Capita Total Receipts (Rev.+Capital)of States during 2010-11 (B.E.)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	90648.42	12316.78	102965.2	12199.67
2	Bihar	47235.07	4599.69	51834.76	5332.79
3	Chhattisgarh	20526.35	3154.88	23681.23	9826.24
5	Goa	5003.32	564.72	5568.04	32753.18
6	Gujarat	49476.53	14183.36	63659.89	10844.96
7	Haryana	24540.84	5545.14	30085.98	11891.69
8	Jharkhand	20101.74	690.18	20791.92	6642.79
9	Karnataka	53638.78	11112.77	64751.55	10937.76
10	Kerala	31180.82	7788.94	38969.76	11295.58
11	Madhya Pradesh	43443.82	7530	50973.82	7109.32
12	Maharashtra	97043.9	22809.68	119853.58	10701.21
13	Orissa	31445.3	3804.12	35249.42	8682.12
14	Punjab	28617.33	5571.85	34189.18	12387.38
15	Rajasthan	42463.49	7030.06	49493.55	7343.26
16	Tamil Nadu	63091.74	10555.77	73647.51	10943.17
17	Uttar Pradesh	111620.61	14391.7	126012.31	6322.75
18	West Bengal	47572.36	21940.19	69512.55	7792.89
Sub Total- I		807650.42	153589.83	961240.25	8806.60
Special Category					
19	Arunachal Pradesh	5101.13	-1400.46	3700.67	30838.92
20	Assam	26408.93	2377.64	28786.57	9469.27
21	Himachal Pradesh	11588.55	1272.73	12861.28	18913.65
22	Jammu & Kashmir	22662.21	1289.19	23951.4	20471.28
23	Manipur	5368.27	414.7	5782.97	24095.71
24	Meghalaya	4393.81	363.93	4757.74	18299.00
25	Mizoram	3253.87	7.4	3261.27	32612.70
26	Nagaland	5354.37	281.48	5635.85	25617.50
27	Sikkim	3585.16	316.13	3901.29	65021.50
28	Tripura	5512.54	337.69	5850.23	16250.64
29	Uttarakhand	12158.8	1363.25	13522.05	13658.64
Sub-Total - II		105387.64	6623.68	112011.32	15471.18
Total-I+II(All States)		913038.06	160213.51	1073251.57	9221.17

*Capital Receipt includes recoveries of Loans, Other Lons & Public Debt(Net)

**Per Capita Total Receipts of Selected States
during 2010-11 (B.E.) (In Rs.)**



CHAPTER- III

Developmental Revenue Expenditure as Percentage of Total Revenue Expenditure

3.1 2008-09 (Accounts)

3.1 (a) Non-Special Category States

In the non-special category States, developmental revenue expenditure as percentage of total revenue expenditure during 2008-09 (Accounts) was maximum in Chhattisgarh (70.15%) followed by Haryana (69.61%), Andhra Pradesh (69.21%), Goa (69.00%), Orissa (65.29%), Gujarat (65.02%), Karnataka (64.83%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (41.63%) whereas it was 47.09% in Kerala and in all the remaining non special category States it was more than 50 percent.

3.1 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage of total revenue expenditure was 58.10 %, 58.45%, 57.05 % and 59.75 % respectively. In small States it ranges from 50% to 74% except Sikkim (40.74%).

Per Capita Developmental Revenue Expenditure

3.1 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (Rs.14772.75) followed by Haryana (Rs.5858.39), Andhra Pradesh (Rs.5164.22), Tamil Nadu (Rs.4673.62), Karnataka (Rs.4664.88) and Gujarat (Rs.4411.32). The Per capita developmental revenue expenditure was minimum in Bihar with Rs.1902.44 whereas it was Rs.2220.25 in Uttar Pradesh. In the remaining non special category States it was more than Rs. 2300.

3.1(d) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita developmental revenue expenditure was Rs. 2786.48, Rs.8358.26, Rs.6228.63 and Rs.5225.66 respectively. In small States it was maximum in Arunachal Pradesh (Rs.17478.67) & minimum in Tripura (Rs.4894.54).

The following Table depicts the State wise details of percentage & per capita developmental revenue expenditure.

Table-3.1
Development Revenue Expenditure as Percentage of Total Revenue Expenditure
& Per Capita Development Revenue expenditure of States during 2008-09(Accounts)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	42811.38	18730.15	312.69	61854.22	69.21	5164.22
2	Bihar	17978.1	10529.51	3.96	28511.57	63.06	1902.44
3	Chhattisgarh	9675.99	3598.75	518.97	13793.71	70.15	4117.44
4	Goa	2363.64	1061.77	0.00	3425.41	69.00	14772.75
5	Gujarat	25188.61	13385.31	167.53	38741.45	65.02	4411.32
6	Haryana	14294.48	6024.47	215.78	20534.73	69.61	5858.39
7	Jharkhand	9897.78	5545.83	35.61	15479.22	63.94	3255.85
8	Karnataka	27009.63	12275.57	2374.09	41659.29	64.83	4664.88
9	Kerala	13291.38	12667.38	2265.12	28223.88	47.09	3909.23
10	Madhya Pradesh	17577.1	10162.34	1774.44	29513.88	59.56	2532.72
11	Maharashtra	47865.44	26584.71	1243.76	75693.91	63.24	4395.36
12	Orissa	13835.49	6961.86	392.76	21190.11	65.29	3467.54
13	Punjab	10227.17	14032.14	309.69	24569	41.63	3801.92
14	Rajasthan	21319.6	12949.89	26.12	34295.61	62.16	3269.88
15	Tamil Nadu	31032.81	18577.70	3979.75	53590.26	57.91	4673.62
16	Uttar Pradesh	42695.36	29769.32	3504.21	75968.89	56.20	2220.25
17	West Bengal	30410.26	20775.43	427.64	51613.33	58.92	3475.46
Sub total-I		377474.22	223632.13	17552.12	618658.47	61.01	3551.70
Special Category							
18	Arunachal Pradesh	2097.44	774.24	0.00	2871.68	73.04	17478.67
19	Assam	8275.85	5361.33	606.13	14243.31	58.10	2786.48
20	Himachal Pradesh	5516.45	3917.71	3.97	9438.13	58.45	8358.26
21	Jammu & Kashmir	7100.64	5346.22	0.00	12446.86	57.05	6228.63
22	Manipur	1527.66	1094.61	0.00	2622.27	58.26	6365.25
23	Meghalaya	1745.26	937.51	0.00	2682.77	65.05	6981.04
24	Mizoram	1510.05	803.75	0.00	2313.8	65.26	15100.50
25	Nagaland	1540.69	1348.84	0.00	2889.53	53.32	7003.14
26	Sikkim	934.40	1359.21	0.00	2293.61	40.74	15573.33
27	Tripura	1713.09	1336.94	79.42	3129.45	54.74	4894.54
28	Uttarakhand	5016.63	3103.96	274.77	8395.36	59.75	5225.66
Sub total-II		36978.16	25384.32	964.29	63326.77	58.39	5230.29
Total-I+II (All States)		414452.38	249016.45	18516.41	681985.24	60.77	3656.40

Developmental Revenue Expenditure as Percentage of Total Revenue Expenditure

3.2 2009-10 (R.E.)

3.2 (a) Non-Special Category States

In the non-special category States, the developmental revenue expenditure as percentage of total revenue expenditure during 2009-10 (R.E.) was maximum in Chhattisgarh (75.00%) followed by Haryana (70.67%), Andhra Pradesh (69.98%), Goa (68.97%), Maharashtra (66.12%) and Karnataka (65.51%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab, 44.67% whereas it was 47.68% in Kerala and in all the remaining States it was more than 52 percent.

3.2 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage of total revenue expenditure was 48.93%, 59.33 %, 56.71 % and 61.17 % respectively. In small States it ranges from 54 % to 71% except Sikkim (44.16 %).

Per Capita Developmental Revenue Expenditure

3.2 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (Rs.18419.53) followed by Haryana (Rs.7598.05), Andhra Pradesh (Rs.6317.31), Maharashtra (Rs.6057.50), Chhattisgarh (Rs.5903.67), and Gujarat (Rs.5406.09). The Per capita developmental revenue expenditure was minimum in Bihar with Rs.2465.73 whereas it was Rs.2561.70 in Uttar Pradesh. In the remaining special category States it was more than Rs.3200.

3.2(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was Rs.4862.97, Rs.9466.58, Rs.7445.90 and Rs.7608.94 respectively. In small States it was maximum in Arunachal Pradesh (Rs.23263.00) & minimum in Tripura Rs.6949.44.

The following table depicts the State wise details of percentage & per capita developmental revenue expenditure.

Table-3.2
Development Revenue expenditure as Percentage of Total Revenue expenditure
& Per Capita Development Revenue expenditure of States during 2009-10(R.E.)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	52812.7	22323.35	327.55	75463.6	69.98	6317.31
2	Bihar	23621.67	14070.22	4.12	37696.01	62.66	2465.73
3	Chhattisgarh	14050.73	4239.16	444	18733.89	75.00	5903.67
4	Goa	3131.32	1408.85	0	4540.17	68.97	18419.53
5	Gujarat	31301.24	16398.18	105.98	47805.4	65.48	5406.09
6	Haryana	18843.17	7731.26	89.72	26664.15	70.67	7598.05
7	Jharkhand	10724	6502.75	0.45	17227.2	62.25	3470.55
8	Karnataka	30047.1	13451.06	2369.68	45867.84	65.51	5127.49
9	Kerala	14594.24	13517.88	2496	30608.12	47.68	4267.32
10	Madhya Pradesh	23171.59	12450.18	2355.06	37976.83	61.02	3282.09
11	Maharashtra	66935.34	33143.14	1150.06	101228.54	66.12	6057.50
12	Orissa	18010.44	10822.89	408.49	29241.82	61.59	4480.21
13	Punjab	13223.4	15859.39	520.95	29603.74	44.67	4861.54
14	Rajasthan	25198	15990.23	11.76	41199.99	61.16	3800.60
15	Tamil Nadu	35037.59	20273.99	3998.09	59309.67	59.08	5245.15
16	Uttar Pradesh	50158.04	42413.97	3564.53	96136.54	52.17	2561.70
17	West Bengal	33359.98	28665.19	445.19	62470.36	53.40	3778.03
Sub total-I		464220.55	279261.69	18291.63	761773.87	60.94	4310.31
Special Category							
18	Arunachal Pradesh	2791.56	1214.54	0.00	4006.1	69.68	23263.00
19	Assam	14588.90	12522.43	2704.63	29815.96	48.93	4862.97
20	Himachal Pradesh	6342.61	4344.16	4.36	10691.13	59.33	9466.58
21	Jammu & Kashmir	8562.79	6537.13	0.00	15099.92	56.71	7445.90
22	Manipur	1861.44	1202.34	126.00	3189.78	58.36	7756.00
23	Meghalaya	2530.49	1057.77	0.00	3588.26	70.52	9732.65
24	Mizoram	1945.46	1011.69	0.00	2957.15	65.79	19454.60
25	Nagaland	1943.48	1590.95	0.00	3534.43	54.99	8834.00
26	Sikkim	1258.83	1592.03	0.00	2850.86	44.16	20980.50
27	Tripura	2501.80	1880.59	95.59	4477.98	55.87	6949.44
28	Uttarakhand	7380.67	4288.81	396.29	12065.77	61.17	7608.94
Sub total-II		51708.03	37242.44	3326.87	92277.34	56.04	7231.89
Total-I+II (All States)		515928.58	316504.13	21,618.50	854051.21	60.41	4492.19

Developmental Revenue Expenditure as Percentage of Total Revenue Expenditure

3.3 2010-11 (B. E.)

3.3 (a) Non-Special Category States

In the non-special category States, the developmental revenue expenditure as percentage of total revenue expenditure 2010-11 (B.E.) was estimated to be maximum in Chhattisgarh (71.76%) followed by Haryana (68.43%), Andhra Pradesh (67.13%), Goa (67.03%), Jharkhand (64.49%), Karnataka (64.32%) and Gujarat (63.32%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (44.97%) whereas it was 48.80 % in Kerala and in all the remaining special category States it was more than 52 percent.

3.3 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage of total revenue expenditure was 58.59%, 57.15%, 54.48 % and 61.11% respectively .In small States it ranges from 51 % to 72% except Sikkim (47.04 %).

Per Capita Developmental Revenue Expenditure

3.3 (c) Non-Special Category States

The Per Capita developmental revenue expenditure was estimated to be maximum in Goa (Rs.19724.35) followed by Haryana (Rs.7703.83), Andhra Pradesh (Rs.6927.96), Maharashtra (Rs.5888.75), Chhattisgarh (Rs. 5855.91) and Gujarat (Rs.5822.91). The Per capita developmental revenue expenditure was estimated to be minimum in Bihar with Rs.2595.26 whereas it was estimated Rs.2923.63 in Uttar Pradesh. In the remaining special category States it was more than Rs.3400.

3.3(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was estimated to be Rs.6238.56, Rs.10164.18, Rs.8128.35 and Rs.7405.78 respectively. In small States it was estimated to be maximum in Sikkim (Rs.23936.83) & minimum in Tripura Rs.6777.75.

The following table depicts the State wise details of percentage & per capita developmental revenue expenditure.

Table-3.3
Development Revenue expenditure as Percentage of Total Revenue expenditure
& Per Capita Development Revenue expenditure of States during 2010-11(B.E.)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	58471.97	28258.57	369.55	87100.09	67.13	6927.96
2	Bihar	25225.91	15448.33	4.12	40678.36	62.01	2595.26
3	Chhattisgarh	14112.74	5083.11	470.72	19666.57	71.76	5855.91
4	Goa	3353.14	1649.63	0.00	5002.77	67.03	19724.35
5	Gujarat	34180.48	19659.15	138.92	53978.55	63.32	5822.91
6	Haryana	19490.70	8915.67	76.27	28482.64	68.43	7703.83
7	Jharkhand	10673.30	5877.14	0.45	16550.89	64.49	3410.00
8	Karnataka	34178.61	16074.54	2885.14	53138.29	64.32	5773.41
9	Kerala	16987.71	15126.18	2696.49	34810.38	48.80	4923.97
10	Madhya Pradesh	24579.33	14181.41	3102.51	41863.25	58.71	3428.08
11	Maharashtra	65954.04	38040.66	703.71	104698.41	62.99	5888.75
12	Orissa	19816.14	12250.89	414.91	32481.94	61.01	4880.82
13	Punjab	15023.25	17216.44	1165.38	33405.07	44.97	5443.21
14	Rajasthan	26859.62	16689.95	12.15	43561.72	61.66	3985.11
15	Tamil Nadu	37479.90	23985.76	5022.51	66488.17	56.37	5569.08
16	Uttar Pradesh	58267.86	48363.47	4434.89	111066.22	52.46	2923.63
17	West Bengal	36412.83	27099.18	501.69	64013.7	56.88	4082.16
Sub total-I		501067.53	313920.08	21999.41	836987.02	59.87	4590.63
Special Category							
18	Arunachal Pradesh	2392.04	949.68	0.00	3341.72	71.58	19933.67
19	Assam	18965.23	9968.35	3435.44	32369.02	58.59	6238.56
20	Himachal Pradesh	6911.64	5178.30	3.47	12093.41	57.15	10164.18
21	Jammu & Kashmir	9510.17	7945.37	0.00	17455.54	54.48	8128.35
22	Manipur	2442.08	1519.93	87.78	4049.79	60.30	10175.33
23	Meghalaya	2902.74	1159.13	0.00	4061.87	71.46	11164.38
24	Mizoram	1848.84	1063.40	0.00	2912.24	63.49	18488.40
25	Nagaland	2464.97	1900.24	0.00	4365.21	56.47	11204.41
26	Sikkim	1436.21	1595.22	21.64	3053.07	47.04	23936.83
27	Tripura	2439.99	2166.03	116.40	4722.42	51.67	6777.75
28	Uttarakhand	7331.72	4109.96	555.00	11996.68	61.11	7405.78
Sub total-II		58645.63	37555.61	4219.73	100420.97	58.40	8100.23
Total-I+II (All States)		559713.16	351475.69	26219.14	937407.99	59.71	4808.95

Developmental Expenditure as Percentage of Total Expenditure (Capital Components)

3.4 2008- 09 (Accounts)

3.4 (a) Non-Special Category States

In the non-special category States, the developmental capital expenditure as percentage of total capital expenditure during 2008-09 (Accounts) was maximum in Andhra Pradesh (99.09%), followed by Gujarat (98.89%), Madhya Pradesh (98.54%), Kerala (97.85%), Tamil Nadu (97.80%) and Chhattisgarh(97.02%) except Rajasthan where it was more than 100% due to negative non-developmental expenditure. The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (81.33%) succeeded by Punjab (92.75%), Orissa (93.61%), Haryana (93.63%), and Jharkhand (94.46%). In the remaining non special category States it was more than 95 %.

3.4 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage of total capital expenditure was 98.41%, 96.94 %, 85.20 % and 91.79 % respectively In the small special category States it ranges from 84 % to 97 % .

Per Capita Developmental Capital Expenditure

3.4 (c) Non-Special Category States

The per capita developmental capital expenditure was maximum in Goa (Rs.4705.69) followed by Haryana (Rs.1854.86), Gujarat (1831.15), Maharashtra (Rs.1785.67), Tamil Nadu (Rs.1757.86) and Karnataka (1748.48). The Per capita developmental capital expenditure was minimum in West Bengal with Rs. 493.69 whereas it was Rs.1854.86 in Haryana .

3.4(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita developmental capital expenditure was Rs.815.73, Rs.3185.17, Rs.4253.72 and Rs.2044.27 respectively. In small States it ranges from Rs.2107.08 in Meghalaya to Rs Rs.10571.00 in Arunachal Pradesh .

The following table depicts the State wise details of percentage and per capita developmental capital expenditure.

Table-3.4

**Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2008-09(Accounts)**

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	13654.14	125.70	13779.84	99.09	1647.06
2	Bihar	6775.95	211.45	6987.40	96.97	717.03
3	Chhattisgarh	3328.80	102.10	3430.90	97.02	1416.51
4	Goa	752.91	172.82	925.73	81.33	4705.69
5	Gujarat	10455.89	117.62	10573.51	98.89	1831.15
6	Haryana	4525.87	308.10	4833.97	93.63	1854.86
7	Jharkhand	4147.22	243.40	4390.62	94.46	1364.22
8	Karnataka	10123.70	477.92	10601.62	95.49	1748.48
9	Kerala	2621.69	57.58	2679.27	97.85	771.09
10	Madhya Pradesh	8449.73	124.88	8574.61	98.54	1217.54
11	Maharashtra	19445.97	707.84	20153.81	96.49	1785.67
12	Orissa	3735.07	255.05	3990.12	93.61	936.11
13	Punjab	2701.68	211.32	2913.00	92.75	1004.34
14	Rajasthan	6384.91	-144.89	6240.02	102.32	979.28
15	Tamil Nadu	11672.22	262.02	11934.24	97.80	1757.86
16	Uttar Pradesh	22292.70	860.03	23152.73	96.29	1159.27
17	West Bengal	4319.76	145.18	4464.94	96.75	493.69
Sub total-I		135388.21	4238.12	139626.33	96.96	1273.88
Special Category						
18	Arunachal Pradesh	1268.52	48.93	1317.45	96.29	10571.00
19	Assam	2422.71	39.04	2461.75	98.41	815.73
20	Himachal Pradesh	2102.21	66.47	2168.68	96.94	3185.17
21	Jammu & Kashmir	4849.24	842.59	5691.83	85.20	4253.72
22	Manipur	1412.75	55.13	1467.88	96.24	5886.46
23	Meghalaya	526.77	54.44	581.21	90.63	2107.08
24	Mizoram	433.63	24.82	458.45	94.59	4336.30
25	Nagaland	705.21	149.34	854.55	82.52	3205.50
26	Sikkim	534.90	77.13	612.03	87.40	8915.00
27	Tripura	1027.17	193.31	1220.48	84.16	2934.77
28	Uttarakhand	1962.50	175.55	2138.05	91.79	2044.27
Sub total-II		17245.61	1726.75	18972.36	90.90	2439.27
Total-I+II (All States)		152633.82	5964.87	158598.69	96.24	1346.57

Developmental Capital Expenditure as Percentage of Total Capital Expenditure

3.5 2009-10 (R. E.)

3.5 (a) Non-Special Category States

In the non-special category States, the percentage of developmental capital expenditure to total capital expenditure during 2009-10 (R.E.) was maximum in Andhra Pradesh (99.25%) followed by Madhya Pradesh (98.92%), Kerala (97.98%), Chhattisgarh (97.97%), Bihar (97.23%) and Gujarat (97.02) except Rajasthan where it was more than 100% due to negative non-developmental expenditure. The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (80.87%) succeeded by Punjab (89.80%) Haryana (93.30%) Orissa (94.28%) and Tamil Nadu (94.40%). In the remaining non special category States it was more than 95%.

3.5 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the developmental capital expenditure of total capital expenditure was 98.50 %, 96.97%, 83.40 % and 93.46 % .In small States it ranges from 85 % to 95 %.

Per Capita Developmental Capital Expenditure

3.5 (c) Non-Special Category States

The Per Capita developmental capital expenditure was maximum in Goa (Rs.5908.41) followed by Andhra Pradesh (Rs.2077.48), Karnataka (Rs.1954.08), Haryana (Rs.1855.37), Madhya Pradesh (Rs.1676.56), Chhattisgarh (Rs.1622.10), Maharashtra (Rs.1608.00) and Tamil Nadu (Rs. 1487.07). The Per capita developmental capital expenditure was minimum in West Bengal with Rs.491.41 succeeded by Rs.773.35 in Kerala and Rs. 995.92 in Rajasthan.

3.5(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita developmental capital expenditure was Rs.1575.33, Rs.3126.78, Rs.4845.43 and Rs.3059.84 respectively .In small States it was maximum in Arunachal Pradesh Rs.16456.42 & minimum in Meghalaya Rs.2999.15.

The following table depicts the State wise details of percentage & per capita developmental capital expenditure.

Table-3.5

**Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2009-10(R.E.)**

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	17367.75	131.81	17499.56	99.25	2077.48
2	Bihar	9696.31	275.86	9972.17	97.23	1012.14
3	Chhattisgarh	3860.59	79.91	3940.5	97.97	1622.10
4	Goa	1004.43	237.55	1241.98	80.87	5908.41
5	Gujarat	8249.18	253.10	8502.28	97.02	1424.73
6	Haryana	4601.31	330.64	4931.95	93.30	1855.37
7	Jharkhand	4250.31	161.74	4412.05	96.33	1375.50
8	Karnataka	11450.88	422.33	11873.21	96.44	1954.08
9	Kerala	2644.85	54.50	2699.35	97.98	773.35
10	Madhya Pradesh	11836.53	128.74	11965.27	98.92	1676.56
11	Maharashtra	17768.43	743.76	18512.19	95.98	1608.00
12	Orissa	4174.52	253.38	4427.9	94.28	1038.44
13	Punjab	3260.67	370.45	3631.12	89.80	1198.78
14	Rajasthan	6602.95	-576.07	6026.88	109.56	995.92
15	Tamil Nadu	9933.66	589.38	10523.04	94.40	1487.07
16	Uttar Pradesh	25434.20	1081.18	26515.38	95.92	1298.99
17	West Bengal	4339.18	215.32	4554.5	95.27	491.41
Sub total-I		146475.75	4753.58	151229.33	96.86	1360.03
Special Category						
18	Arunachal Pradesh	1974.77	122.46	2097.23	94.16	16456.42
19	Assam	4725.99	71.94	4797.93	98.50	1575.33
20	Himachal Pradesh	2094.94	65.50	2160.44	96.97	3126.78
21	Jammu & Kashmir	5572.24	1108.76	6681.00	83.40	4845.43
22	Manipur	1738.64	109.37	1848.01	94.08	7244.33
23	Meghalaya	779.78	71.23	851.01	91.63	2999.15
24	Mizoram	629.49	43.58	673.07	93.53	6294.90
25	Nagaland	1156.69	197.76	1354.45	85.40	5257.68
26	Sikkim	855.31	146.09	1001.40	85.41	14255.17
27	Tripura	1636.92	255.14	1892.06	86.52	4547.00
28	Uttarakhand	2968.04	207.67	3175.71	93.46	3059.84
Sub total-II		24132.81	2399.50	26532.31	90.96	3375.22
Total-I+II (All States)		170608.56	7153.08	177761.64	95.98	1485.49

Developmental Capital Expenditure as Percentage of Total Capital Expenditure

3.6 2010-11 (B.E.)

3.6 (a) Non-Special Category States

In the non-special category States, the developmental capital expenditure as percentage of total capital expenditure during 2010-11 (B.E.) was estimated to be maximum in Andhra Pradesh (99.14%) followed by Madhya Pradesh (98.28%), Chhattisgarh (98.03%), Maharashtra (96.60%) and Bihar (96.41%). The developmental capital expenditure as percentage to total capital expenditure was minimum in Goa (73.77%) succeeded by Rajasthan (91.40%) and Punjab (91.64%). In the remaining States it was more than 92%.

3.6 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the maximum developmental capital expenditure as percentage of total capital expenditure was 98.25%, 96.38, 82.85% and 94.90 % respectively. In small States it ranges from 31 % to 98%.

Per Capita Developmental Capital Expenditure

3.6 (c) Non-Special Category States

In the non special category States the per capita developmental capital expenditure was estimated to be maximum in Goa (Rs.6259.00) followed by Karnataka (Rs.2119.40), Chhattisgarh (Rs.2041.49), Andhra Pradesh (Rs.1976.63), Haryana (Rs.1895.05), Tamil Nadu (Rs.1845.37) and Gujarat (Rs.1779.06). The Per capita developmental capital expenditure was estimated to be minimum in West Bengal with Rs.641.23 whereas it was Rs.1013.52 in Rajasthan and 1026.13 in Punjab.

3.6(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita developmental capital expenditure was estimated to be Rs.1096.79, Rs.2777.28, Rs.5079.58 and Rs.2066.37 respectively. In small States, it was maximum in Sikkim Rs.14491.67 & minimum in Meghalaya Rs.2521.92.

The following table depicts the State wise details of percentage and per capita developmental capital expenditure.

Table-3.6
Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2010-11(B.E.)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	16682.74	144.61	16827.35	99.14	1976.63
2	Bihar	10763.84	400.79	11164.63	96.41	1107.39
3	Chhattisgarh	4919.98	98.87	5018.85	98.03	2041.49
4	Goa	1064.03	378.29	1442.32	73.77	6259.00
5	Gujarat	10443.11	446.66	10889.77	95.90	1779.06
6	Haryana	4794.48	323.72	5118.2	93.68	1895.05
7	Jharkhand	3993.77	247.26	4241.03	94.17	1275.96
8	Karnataka	12546.82	565.39	13112.21	95.69	2119.40
9	Kerala	4618.67	360.80	4979.47	92.75	1338.74
10	Madhya Pradesh	9477.70	166.35	9644.05	98.28	1321.85
11	Maharashtra	16415.50	578.08	16993.58	96.60	1465.67
12	Orissa	4748.93	256.06	5004.99	94.88	1169.69
13	Punjab	2832.12	258.33	3090.45	91.64	1026.13
14	Rajasthan	6831.15	642.83	7473.98	91.40	1013.52
15	Tamil Nadu	12419.35	756.37	13175.72	94.26	1845.37
16	Uttar Pradesh	22652.43	1315.79	23968.22	94.51	1136.60
17	West Bengal	5719.77	225.37	5945.14	96.21	641.23
Sub total-I		150924.39	7165.57	158089.96	95.47	1382.72
Special Category						
18	Arunachal Pradesh	598.66	1276.42	1875.08	31.93	4988.83
19	Assam	3334.23	59.47	3393.70	98.25	1096.79
20	Himachal Pradesh	1888.55	70.91	1959.46	96.38	2777.28
21	Jammu & Kashmir	5943.11	1230.40	7173.51	82.85	5079.58
22	Manipur	1543.53	239.73	1783.26	86.56	6431.38
23	Meghalaya	655.70	72.89	728.59	90.00	2521.92
24	Mizoram	388.24	25.23	413.47	93.90	3882.40
25	Nagaland	1038.18	250.90	1289.08	80.54	4719.00
26	Sikkim	869.50	23.93	893.43	97.32	14491.67
27	Tripura	1288.31	490.53	1778.84	72.42	3578.64
28	Uttarakhand	2045.71	109.91	2155.62	94.90	2066.37
Sub total-II		19593.72	3850.32	23444.04	83.58	2706.31
Total-I+II (All States)		170518.11	11015.89	181534.00	93.93	1465.06

Developmental Expenditure as Percentage of Total Expenditure (Revenue+Capital)

3.7 2008-09 (Accounts)

3.7 (a) Non-Special Category States

In the non-special category States, the Developmental expenditure as percentage of total expenditure during 2008-09 (Accounts) was maximum in Chhattisgarh (75.50%) followed by Andhra Pradesh (74.66%), Haryana (74.19%), Gujarat (72.28%), Goa (71.63%) and Karnataka (71.05%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (47.04%) followed by Kerala (51.49%), West Bengal (61.93%).

3.7 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the developmental expenditure as percentage of total expenditure was 64.04%, 65.64%, 65.88% and 66.26% respectively. In the small States it ranged from 59% to 81% except in Sikkim (50.57%)

Per Capita Developmental Expenditure

3.7 (c) Non-Special Category States

In the non special category States the per capita developmental expenditure was maximum in Goa (Rs.19478.44) followed by Andhra Pradesh (Rs.6811.28), Tamil Nadu (Rs.6431.48), Karnataka (Rs.6413.36), Gujarat (Rs.6242.47) and Maharashtra (Rs.6181.03). The Per capita developmental expenditure was minimum in Bihar with Rs.2619.48 whereas it was Rs.3379.51 in Uttar Pradesh and Rs.3750.26 in Madhya Pradesh.

3.1(d) Special Category States

In major category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita developmental capital expenditure was Rs.3602.21, Rs.11543.42, Rs.10482.35 and Rs.7269.93 respectively. In small States it was maximum in Arunachal Pradesh Rs.28049.67 & minimum in Tripura Rs.7829.31.

The following Table depicts the State wise details of percentage and per capita developmental expenditure.

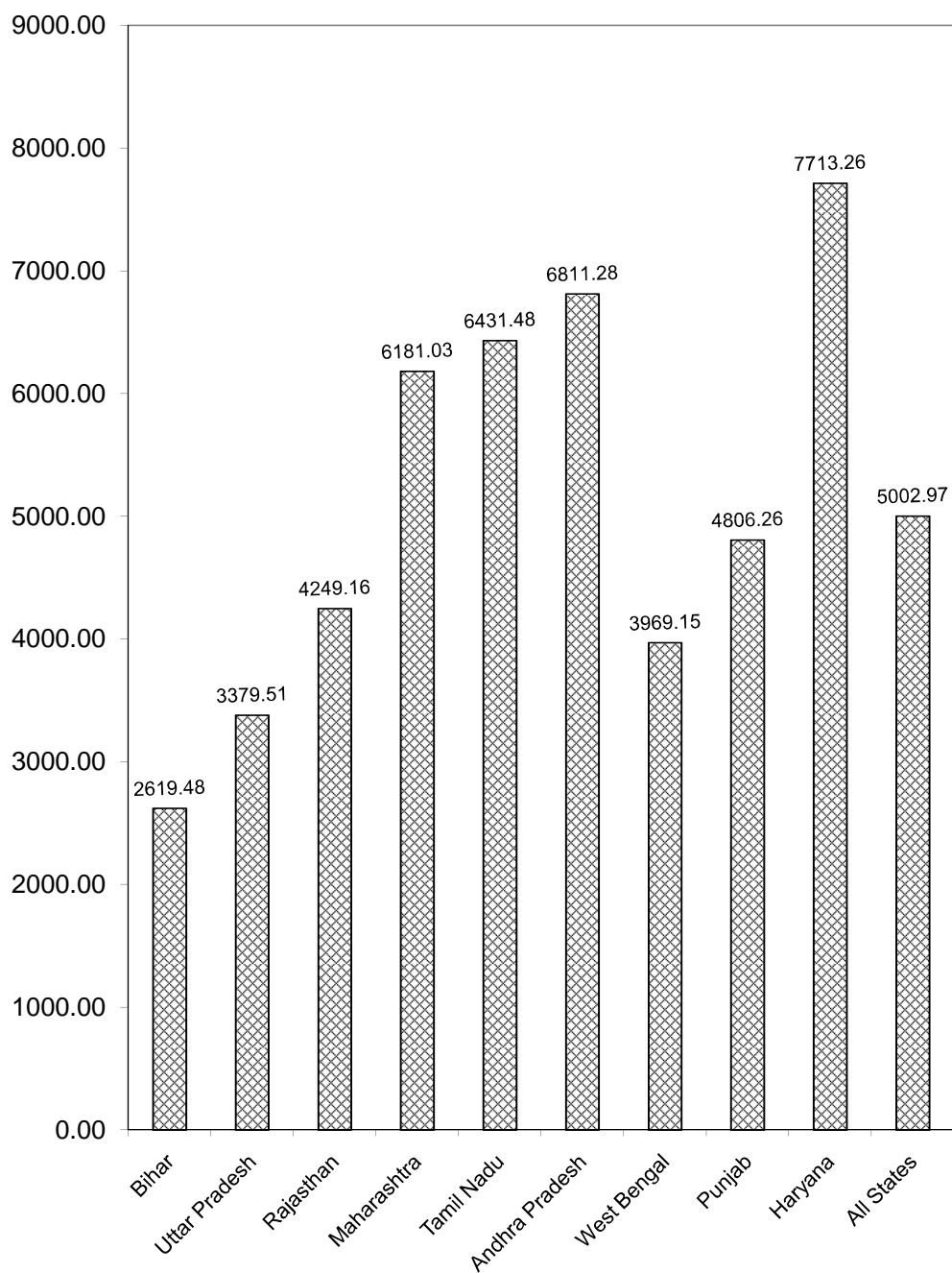
Table-3.7
Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure(Rev.+Capital)of States during 2008-09(Accounts)

(Rs.Crore)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd.as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	56465.52	18855.85	312.69	75634.06	74.66	6811.28
2	Bihar	24754.05	10740.96	3.96	35498.97	69.73	2619.48
3	Chhattisgarh	13004.79	3700.85	518.97	17224.61	75.50	5533.95
4	Goa	3116.55	1234.59	0	4351.14	71.63	19478.44
5	Gujarat	35644.50	13502.93	167.53	49314.96	72.28	6242.47
6	Haryana	18820.35	6332.57	215.78	25368.70	74.19	7713.26
7	Jharkhand	14045.00	5789.23	35.61	19869.84	70.69	4620.07
8	Karnataka	37133.33	12753.49	2374.09	52260.91	71.05	6413.36
9	Kerala	15913.07	12724.96	2265.12	30903.15	51.49	4680.31
10	Madhya Pradesh	26026.83	10287.22	1774.44	38088.49	68.33	3750.26
11	Maharashtra	67311.41	27292.55	1243.76	95847.72	70.23	6181.03
12	Orissa	17570.56	7216.91	392.76	25180.23	69.78	4403.65
13	Punjab	12928.85	14243.46	309.69	27482.00	47.04	4806.26
14	Rajasthan	27704.51	12805.00	26.12	40535.63	68.35	4249.16
15	Tamil Nadu	42705.03	18839.72	3979.75	65524.50	65.17	6431.48
16	Uttar Pradesh	64988.06	30629.35	3504.21	99121.62	65.56	3379.51
17	West Bengal	34730.02	20920.61	427.64	56078.27	61.93	3969.15
Sub total-I		512862.43	227870.25	17552.12	758284.80	67.63	4825.58
Special Category							
18	Arunachal Pradesh	3365.96	823.17	0.00	4189.13	80.35	28049.67
19	Assam	10698.56	5400.37	606.13	16705.06	64.04	3602.21
20	Himachal Pradesh	7618.66	3984.18	3.97	11606.81	65.64	11543.42
21	Jammu & Kashmir	11949.88	6188.81	0.00	18138.69	65.88	10482.35
22	Manipur	2940.41	1149.74	0.00	4090.15	71.89	12251.71
23	Meghalaya	2272.03	991.95	0.00	3263.98	69.61	9088.12
24	Mizoram	1943.68	828.57	0.00	2772.25	70.11	19436.80
25	Nagaland	2245.90	1498.18	0.00	3744.08	59.99	10208.64
26	Sikkim	1469.30	1436.34	0.00	2905.64	50.57	24488.33
27	Tripura	2740.26	1530.25	79.42	4349.93	63.00	7829.31
28	Uttarakhand	6979.13	3279.51	274.77	10533.41	66.26	7269.93
Sub total-II		54223.77	27111.07	964.29	82299.13	65.89	7669.56
Total-I+II (All States)		567086.20	254981.32	18516.41	840583.93	67.46	5002.97

*comprise expenditure on Revenue & Capital Accounts & Loans & Advances expenditure by State for development purposes

**Per Capita Total Developmental Expenditure of Selected States
during 2008-09 (Accounts) (In Rs.)**



Developmental Expenditure as Percentage of Total Expenditure (Revenue+Capital)

2009-10 (R. E.)

3.8 (a) Non-Special Category States

In the non-special category States the developmental expenditure of total expenditure during 2009-10 (R.E.) was maximum in Chhattisgarh (78.99%) followed by Andhra Pradesh (75.49%), Haryana (74.20%), Karnataka (71.87%), Goa (71.53%), Maharashtra (70.74%) and Gujarat (70.24%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (49.60%) followed by Kerala (51.76%) and West Bengal (56.25%).

3.8 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the developmental expenditure as percentage of total expenditure was 55.80%, 65.65%, 64.90% and 67.90%. In the small States it ranged from 63% to 79% except Sikkim (54.88%).

Per Capita Developmental Expenditure

3.8 (c) Non-Special Category States

In the non special category States the per capita developmental expenditure was maximum in Goa (Rs.24327.94) followed by Haryana (Rs.9453.42), Andhra Pradesh (Rs.8394.79), Maharashtra (Rs.7665.50), Chhattisgarh (Rs.7525.76) and Karnataka (Rs.7081.57). The per capita developmental expenditure was minimum in Bihar with Rs.3477.87 whereas it was Rs.3860.69 in Uttar Pradesh and 4269.44 in West Bengal.

3.8(d) Special Category States

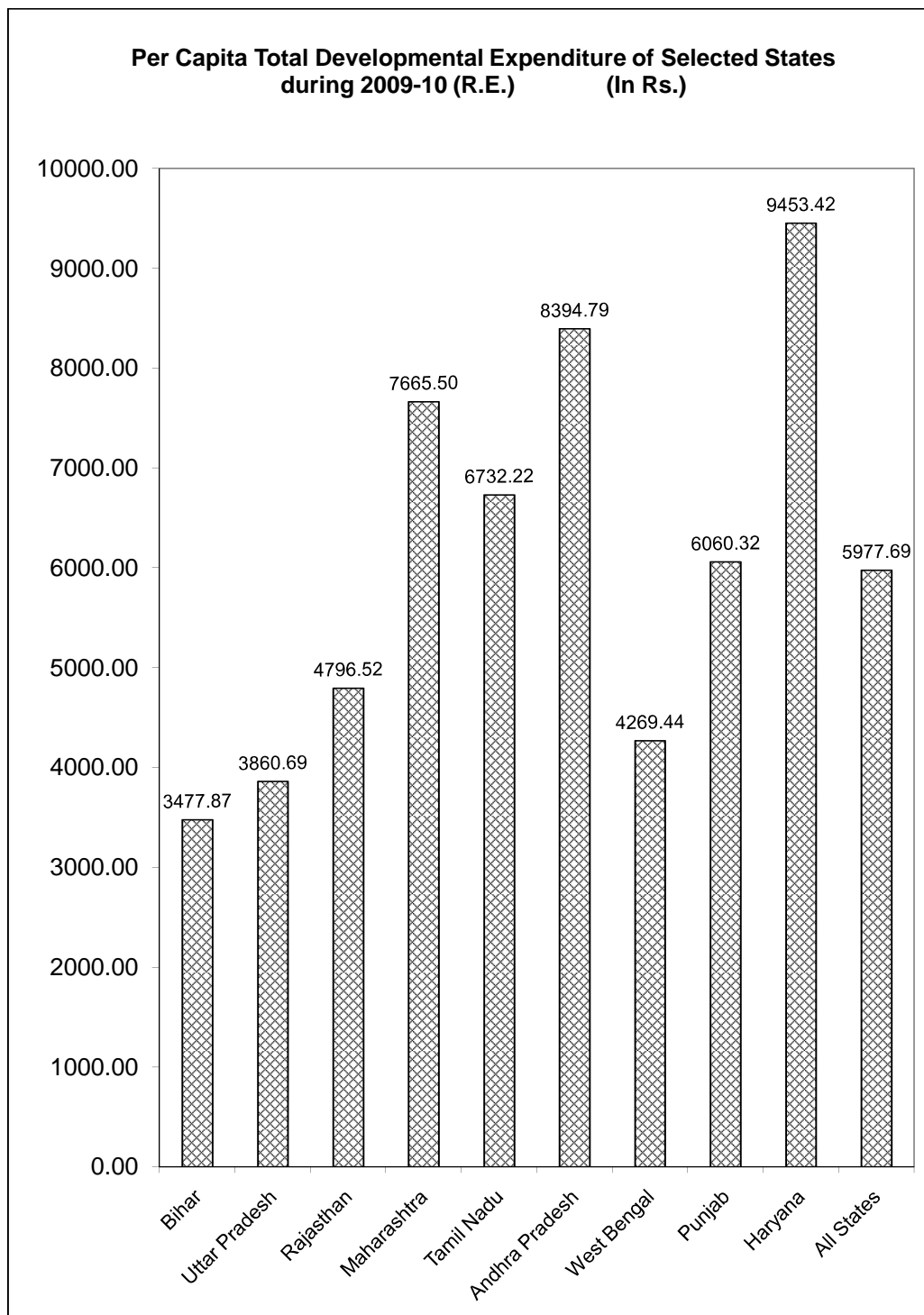
In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was Rs.6438.30, Rs.12593.36, Rs.12291.33 and Rs.10668.77 respectively. In small States it was maximum in Arunachal Pradesh Rs.39719.42 & minimum in Tripura Rs.11496.44.

The following Table depicts the State wise details of percentage of developmental capital expenditure & per capita developmental expenditure.

Table-3.8
Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure(Rev.+Capital)of States during 2009-10(R.E)

(Rs.Crore)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd.as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	70180.45	22455.16	327.55	92963.16	75.49	8394.79
2	Bihar	33317.98	14346.08	4.12	47668.18	69.90	3477.87
3	Chhattisgarh	17911.32	4319.07	444	22674.39	78.99	7525.76
4	Goa	4135.75	1646.40	0	5782.15	71.53	24327.94
5	Gujarat	39550.42	16651.28	105.98	56307.68	70.24	6830.82
6	Haryana	23444.48	8061.90	89.72	31596.1	74.20	9453.42
7	Jharkhand	14974.31	6664.49	0.45	21639.25	69.20	4846.06
8	Karnataka	41497.98	13873.39	2369.68	57741.05	71.87	7081.57
9	Kerala	17239.09	13572.38	2496	33307.47	51.76	5040.67
10	Madhya Pradesh	35008.12	12578.92	2355.06	49942.1	70.10	4958.66
11	Maharashtra	84703.77	33886.90	1150.06	119740.73	70.74	7665.50
12	Orissa	22184.96	11076.27	408.49	33669.72	65.89	5518.65
13	Punjab	16484.07	16229.84	520.95	33234.86	49.60	6060.32
14	Rajasthan	31800.95	15414.16	11.76	47226.87	67.34	4796.52
15	Tamil Nadu	44971.25	20863.37	3998.09	69832.71	64.40	6732.22
16	Uttar Pradesh	75592.24	43495.15	3564.53	122651.92	61.63	3860.69
17	West Bengal	37699.16	28880.51	445.19	67024.86	56.25	4269.44
Sub total-I		610696.30	284015.27	18291.63	913003.20	66.89	5670.35
Special Category							
18	Arunachal Pradesh	4766.33	1337.00	0.00	6103.33	78.09	39719.42
19	Assam	19314.89	12594.37	2704.63	34613.89	55.80	6438.30
20	Himachal Pradesh	8437.55	4409.66	4.36	12851.57	65.65	12593.36
21	Jammu & Kashmir	14135.03	7645.89	0.00	21780.92	64.90	12291.33
22	Manipur	3600.08	1311.71	126.00	5037.79	71.46	15000.33
23	Meghalaya	3310.27	1129.00	0.00	4439.27	74.57	12731.81
24	Mizoram	2574.95	1055.27	0.00	3630.22	70.93	25749.50
25	Nagaland	3100.17	1788.71	0.00	4888.88	63.41	14091.68
26	Sikkim	2114.14	1738.12	0.00	3852.26	54.88	35235.67
27	Tripura	4138.72	2135.73	95.59	6370.04	64.97	11496.44
28	Uttarakhand	10348.71	4496.48	396.29	15241.48	67.90	10668.77
Sub total-II		75840.84	39641.94	3326.87	118809.65	63.83	10607.11
Total-I+II (All States)		686537.14	323657.21	21618.50	1031812.85	66.54	5977.69



Developmental Expenditure as Percentage of Total Expenditure (Revenue+Capital

3.9 2010-11 (B. E.)

3.9 (a) Non-Special Category States

In the non-special category States, the developmental expenditure as percentage of total expenditure during 2010-11 (B.E.) was estimated to be maximum in Chhattisgarh (77.10%) followed by Andhra Pradesh (72.31%), Haryana (72.28%), Jharkhand (70.54%), Karnataka (70.53%), Bihar (69.42%), Gujarat (68.79%) and Goa (68.54%). The developmental expenditure as percentage to total expenditure was estimated to be minimum in Punjab (48.92%) succeeded by Kerala (54.30%) and Uttar Pradesh (59.93%).

3.9 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the developmental expenditure as percentage of total expenditure was estimated to be 62.35%, 62.62%, 62.74% and 66.26% respectively. In small States it was estimated to be ranged from 57% to 75%.

Per Capita Developmental Expenditure

3.9 (c) Non-Special Category States

In non special category States, the per capita developmental expenditure was estimated to be maximum in Goa (Rs.25983.35) followed by Haryana (Rs.9598.89), Andhra Pradesh (Rs.8904.59), Chhattisgarh (Rs.7897.39), Karnataka (Rs.7892.81), Gujarat (7601.97), Tamil Nadu (Rs.7414.45) and Maharashtra (Rs.7354.42). The per capita developmental expenditure was estimated to be minimum in Bihar with Rs.3702.65 whereas it was estimated to be Rs.4060.23 in Uttar Pradesh and 4685.96 in Jharkhand.

3.9(d) Special Category States

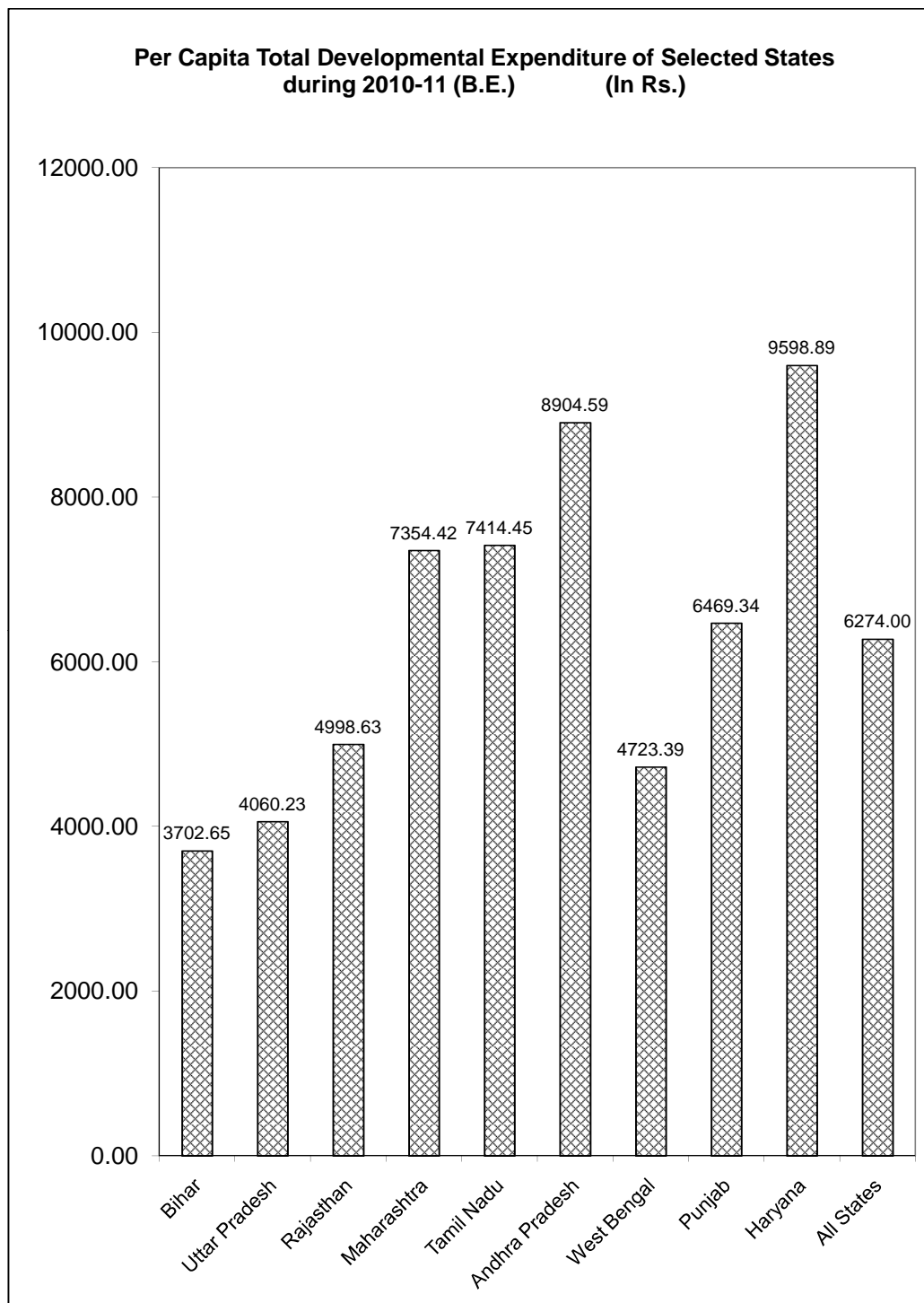
In the special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was estimated to be Rs.7335.35, Rs.12941.46, Rs.13207.93 and Rs.9472.15 respectively. In small States it was maximum in Sikkim Rs. 38428.50 and minimum in Tripura 10356.39.

The following Table depicts the State wise details of percentage and per capita developmental expenditure.

Table-3.9
Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure(Rev.+Capital)of States during 2010-11(B.E.)

(Rs.Crore)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd.as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	75154.71	28403.18	369.55	103927.44	72.31	8904.59
2	Bihar	35989.75	15849.12	4.12	51842.99	69.42	3702.65
3	Chhattisgarh	19032.72	5181.98	470.72	24685.42	77.10	7897.39
4	Goa	4417.17	2027.92	0	6445.09	68.54	25983.35
5	Gujarat	44623.59	20105.81	138.92	64868.32	68.79	7601.97
6	Haryana	24285.18	9239.39	76.27	33600.84	72.28	9598.89
7	Jharkhand	14667.07	6124.40	0.45	20791.92	70.54	4685.96
8	Karnataka	46725.43	16639.93	2885.14	66250.5	70.53	7892.81
9	Kerala	21606.38	15486.98	2696.49	39789.85	54.30	6262.72
10	Madhya Pradesh	34057.03	14347.76	3102.51	51507.3	66.12	4749.93
11	Maharashtra	82369.54	38618.74	703.71	121691.99	67.69	7354.42
12	Orissa	24565.07	12506.95	414.91	37486.93	65.53	6050.51
13	Punjab	17855.37	17474.77	1165.38	36495.52	48.92	6469.34
14	Rajasthan	33690.77	17332.78	12.15	51035.7	66.01	4998.63
15	Tamil Nadu	49899.25	24742.13	5022.51	79663.89	62.64	7414.45
16	Uttar Pradesh	80920.29	49679.26	4434.89	135034.44	59.93	4060.23
17	West Bengal	42132.60	27324.55	501.69	69958.84	60.22	4723.39
Sub total-I		651991.92	321085.65	21999.41	995076.98	65.52	5973.36
Special Category							
18	Arunachal Pradesh	2990.70	2226.10	0.00	5216.8	57.33	24922.50
19	Assam	22299.46	10027.82	3435.44	35762.72	62.35	7335.35
20	Himachal Pradesh	8800.19	5249.21	3.47	14052.87	62.62	12941.46
21	Jammu & Kashmir	15453.28	9175.77	0.00	24629.05	62.74	13207.93
22	Manipur	3985.61	1759.66	87.78	5833.05	68.33	16606.71
23	Meghalaya	3558.44	1232.02	0.00	4790.46	74.28	13686.31
24	Mizoram	2237.08	1088.63	0.00	3325.71	67.27	22370.80
25	Nagaland	3503.15	2151.14	0.00	5654.29	61.96	15923.41
26	Sikkim	2305.71	1619.15	21.64	3946.5	58.42	38428.50
27	Tripura	3728.30	2656.56	116.40	6501.26	57.35	10356.39
28	Uttarakhand	9377.43	4219.87	555.00	14152.3	66.26	9472.15
Sub total-II		78239.35	41405.93	4219.73	123865.01	63.17	10806.54
Total-I+II (All States)		730231.27	362491.58	26219.14	1118941.99	65.26	6274.00



Chapter- IV

Comparative Position of all States in Respect of State's Own Tax Revenue and Development Expenditure

4.1 (a) Non -Special Category States

In the non special category States, the percentage of State's Own Tax Revenue to total revenue receipts was 53.39%, 51.24%, 49.34%, 49.76%, 49.17% and 50.66% during 2005-06, 2006-07, 2007-08, 2008-09, 2009-10(R.E.) and 2010-11(B.E.) respectively whereas in Haryana state it was 65.53%, 60.87%, 58.82%, 63.16%, 61.06% and 67.11% during this period.

4.1 (b) Special Category States

In the special category states, the percentage of State's Own Tax Revenue to total revenue receipts was 18.22%, 18.35%, 17.55%, 18.20%, 16.05% and 16.66% during 2005-06, 2006-07, 2007-08, 2008-09, 2009-10(R.E.) and 2010-11(B.E.) respectively.

The details of State's Own Tax Revenue as percentage of total revenue receipts of States during 2005-06, 2006-07, 2007-08, 2008-09, 2009-10 (R.E.) and 2010-11(B.E.) are given in Table 4.1

Table-4.1
State's Own Tax Revenue as Percentages of
Total Revenue Receipts

Sr. No	State	2005-06	2006-07	2007-08	2008-09	2009-10 (R.E)	2010-11 (B.E.)
1	2	3	4	5	6	7	8
Non-Special Category							
	1 Andhra Pradesh	55.11	54.08	53.18	53.07	51.86	51.85
	2 Bihar	19.96	17.47	18.03	18.72	21.50	22.53
	3 Chhattisgarh	45.85	44.07	40.48	42.10	36.03	36.57
	4 Goa	50.56	49.49	46.16	48.00	44.68	44.34
	5 Gujarat	62.62	59.56	61.32	60.91	60.65	61.16
	6 Haryana	65.53	60.87	58.82	63.16	61.06	67.11
	7 Jharkhand	35.21	30.84	30.57	31.56	28.02	29.69
	8 Karnataka	61.38	61.99	63.15	63.86	63.22	67.54
	9 Kerala	63.94	65.66	64.76	65.23	65.61	66.98
	10 Madhya Pradesh	44.25	40.76	39.16	40.55	40.30	42.98
	11 Maharashtra	69.24	64.47	59.72	64.02	62.95	65.78
	12 Orissa	35.52	33.63	31.21	32.49	32.23	32.95
	13 Punjab	52.98	53.69	51.46	53.83	54.44	56.99
	14 Rajasthan	47.41	45.36	43.13	44.65	44.79	44.79
	15 Tamil Nadu	68.69	67.88	62.33	61.20	65.20	65.68
	16 Uttar Pradesh	41.58	37.95	36.35	36.82	35.93	37.90
	17 West Bengal	43.78	45.28	43.51	39.07	42.92	42.06
Sub Total-I		53.39	51.24	49.34	49.76	49.17	50.66
Special Category							
	18 Arunachal Pradesh	3.34	3.02	3.27	3.53	2.21	2.82
	19 Assam	26.83	25.49	21.92	22.96	17.70	18.84
	20 Himachal Pradesh	22.83	21.14	21.42	24.09	24.71	25.50
	21 Jammu & Kashmir	14.64	15.88	16.54	17.03	15.73	15.47
	22 Manipur	3.94	4.24	4.20	4.39	4.35	5.38
	23 Meghalaya	14.46	14.23	13.07	13.14	10.60	10.51
	24 Mizoram	3.33	3.43	3.80	3.57	3.63	3.63
	25 Nagaland	4.65	4.29	4.38	4.59	3.96	3.80
	26 Sikkim	7.49	8.18	7.33	6.91	5.26	5.89
	27 Tripura	9.79	10.25	10.02	10.85	11.32	12.10
	28 Uttrakhand	32.23	34.09	34.71	35.26	32.22	33.10
Sub Total-II		18.22	18.35	17.55	18.20	16.05	16.66
Total (I+II) All States		49.26	47.60	45.94	46.34	45.27	46.73

4.2(a) Non-Special Category States

In the non-special category States, the total Developmental expenditure as percentage of total expenditure was 54.58%, 63.33%, 65.07%, 67.63%, 66.89% and 65.52% during 2005-06, 2006-07, 2007-08, 2008-09, 2009-10(R.E.) and 2010-11(B.E.) respectively whereas in Haryana state it was 61.79%, 72.12%, 72.60%, 74.19%, 74.20% and 72.28% during this period.

4.2(b) Special Category States

In the major special category States the total developmental expenditure as percentage of total expenditure was 59.25%, 65.06%, 64.95%, 65.89%, 63.83% and 63.17% during 2005-06, 2006-07, 2007-08, 2008-09, 2009-10(R.E.) and 2010-11(B.E.) respectively.

The details of Total Developmental expenditure as percentage of total expenditure are given in Table 4.2

Table-4.2
Total Development Expenditure as Percentages of
Total Expenditure

Sr. No	State	2005-06*	2006-07	2007-08	2008-09	2009-10 (R.E)	2010-11 (B.E.)
1	2	3	4	5	6	7	8
Non-Special Category							
	1 Andhra Pradesh	60.71	69.47	73.41	74.66	75.49	72.31
	2 Bihar	51.98	66.27	68.32	69.73	69.90	69.42
	3 Chhattisgarh	66.21	72.90	74.51	75.50	78.99	77.10
	4 Goa	66.09	71.95	72.87	71.63	71.53	68.54
	5 Gujarat	55.25	67.00	65.95	72.28	70.24	68.79
	6 Haryana	61.79	72.12	72.60	74.19	74.20	72.28
	7 Jharkhand	65.96	76.57	71.85	70.69	69.20	70.54
	8 Karnataka	60.08	70.75	71.92	71.05	71.87	70.53
	9 Kerala	52.48	47.09	47.37	51.49	51.76	54.30
	10 Madhya Pradesh	57.64	64.98	67.28	68.33	70.10	66.12
	11 Maharashtra	55.91	63.98	67.18	70.23	70.74	67.69
	12 Orissa	48.74	54.51	62.74	69.78	65.89	65.53
	13 Punjab	40.19	50.04	46.98	47.04	49.60	48.92
	14 Rajasthan	58.97	64.95	66.85	68.35	67.34	66.01
	15 Tamil Nadu	53.39	62.02	62.13	65.17	64.40	62.64
	16 Uttar Pradesh	50.12	60.75	62.99	65.56	61.63	59.93
	17 West Bengal	46.39	51.04	53.96	61.93	56.25	60.22
Sub Total-I		54.58	63.33	65.07	67.63	66.89	65.52
Special Category							
	18 Arunachal Pradesh	70.69	76.49	78.39	80.35	78.09	57.33
	19 Assam	60.02	66.61	65.84	64.04	55.80	62.35
	20 Himachal Pradesh	56.32	61.67	64.07	65.64	65.65	62.62
	21 Jammu & Kashmir	61.43	65.99	63.88	65.88	64.90	62.74
	22 Manipur	64.12	69.76	69.49	71.89	71.46	68.33
	23 Meghalaya	62.66	67.67	69.57	69.61	74.57	74.28
	24 Mizoram	65.89	70.63	73.12	70.11	70.93	67.27
	25 Nagaland	54.39	62.92	60.81	59.99	63.41	61.96
	26 Sikkim	34.18	42.68	41.06	50.57	54.88	58.42
	27 Tripura	52.80	59.98	60.13	63.00	64.97	57.35
	28 Uttrakhand	61.80	65.91	67.36	66.26	67.90	66.26
Sub Total-II		59.25	65.06	64.95	65.89	63.83	63.17
Total (I+II) All States		55.06	63.50	65.06	67.46	66.54	65.26

*In 2005-06 Capital Development Expenditure is not included