



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2002-2003**

**ISSUED BY: -
ECONOMIC AND STATISTICAL ADVISER
PLANNING DEPARTMENT, HARYANA
2004**



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2002-2003**

**ISSUED BY: -
ECONOMIC AND STATISTICAL ADVISER
PLANNING DEPARTMENT, HARYANA
2004**

PREFACE

Budget is a major instrument in policy making decisions since the revenue and expenditure structure directly affect the level of national income and output. With increased social and developmental responsibilities in recent years, the Government activities have increased manifold to augment the revenue resources to meet the increased developmental expenditure requirements through various sources viz. State's own Tax Revenue, State's own Non-Tax Revenue, Share in Central Taxes and Grants from the Centre.

The present brochure is the thirty fourth issue after the formation of Haryana State and present some of the basic statistics relating to revenue receipts and revenue expenditure of all the States in Indian Union including National Capital Territory of Delhi. An attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2000-2001 (Accounts), 2001-2002 (Revised Estimates) and 2002-2003 (Budget Estimates). The Budgetary data used in this report is taken from the Bulletin State Finances (A Study Of Budgets of 2002-2003) issued by Reserve Bank of India printed in February, 2003.

This report has been prepared by Shri Hari Mohan, Research Officer with the assistance of Shri Ramesh Lal Sharma, Assistant Research Officer, Smt. Swarn Sharma, Senior Scale Stenographer and Smt Shashi kala, Junior Field Investigator under the supervision of Shri Balwant Singh Yadav, Deputy Economic and Statistical Adviser and under overall guidance of Shri R.K. Bishnoi, Additional Economic and Statistical Adviser to Govt. Haryana.

Chandigarh
the 11th November, 2004

Economic & Statistical Adviser
to Government, Haryana

CONTENTS

Sr.No.	Description	Page(s)
I.	Analysis of Revenue Receipts and Expenditure of States	1
	1) Revenue Receipts of States	2-10
	2) Per Capita Revenue Receipts of States	11-16
	3) Structure of State's own Tax Revenue Receipts of States	17-25
	4) Per Capita State's own Tax Revenue Receipts of States	26-31
	5) Percentage Distribution of State's own Tax Revenue Receipts among States	32-37
	6) Percentage Distribution of Revenue Receipts among States	38-43
	7) Revenue Expenditure of States	44-52
	8) Per Capita Revenue Expenditure of States	53-58
	9) Percentage Distribution of Revenue Expenditure among States	59-64
II	Items covered under Revenue Receipts and Revenue Expenditure	65-67

ANALYSIS OF REVENUE RECEIPTS AND EXPENDITURE OF STATES

This is the thirty fourth report in the series started from the year 1968-69. In this report, an attempt has been made to compare the revenue receipts of State Governments with a view to bring out the divergence in the resource mobilisation by the States and the Central Government and revenue expenditure incurred on developmental and non developmental activities for the year 2000-2001 (Accounts), 2001-2002 (Revised Estimates) and 2002-2003 (Budget Estimates). There are four distinct sources from which the State Governments derive their revenues. These are i) State's own Tax Revenue ii) State's own Non Tax Revenue iii) Share in Central Taxes iv) Grants from Centre. All the 29 States (including National Capital Territory of Delhi) have been grouped into two segments i.e. non- hilly and hilly areas for comparison purpose.

Non- Hilly States are

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

Hilly States are

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

Revenue Receipts of States

2000-2001 (Accounts)

Out of the total revenue receipts of Rs. 235253.21 crore (excluding receipt from State Lotteries) of all the 29 States in 2000-2001 (Accounts), 62.37% was collected by the States themselves, constituting 50.15% as State's own Tax revenue and 12.22% as State's own Non-Tax Revenue. The remaining 37.63% was received from the Centre in the form of Share in Central Taxes (21.57%) and Grants from Centre (16.06%).

Non -Hilly States

In the non hilly States, the percentage of revenue collected by States themselves to total revenue receipts was maximum in Delhi (90.91%), followed by Haryana (86.88%), Maharashtra (85.62%), Goa (84.55%), Punjab (79.93%), Gujarat (78.76%), Tamil Nadu (76.24%), Kerala (74.39%) and Karnataka (72.14%). The revenue collected by the remaining States themselves was more than 52% in all the non-hilly States except Bihar (32.86%), Orissa (41.57%) and West Bengal (49.01%). The minimum percentage of revenue received in the form of Share in Central Taxes and Grants from Centre to total revenues for nine non-hilly States in ascending order was Delhi (9.09%), Haryana (13.12%), Maharashtra (14.38%), Goa (15.45%), Punjab (20.07%), Gujarat (21.24%), Tamil Nadu (23.76%), Kerala (25.61%) and Karnataka (27.86%).

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 86.88%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 13.12% whereas the States like Bihar, Orissa, West Bengal, Uttar Pradesh, Madhya Pradesh, Chhattisgarh and Rajasthan received 67.14%, 58.43%, 50.99%, 47.77%, 46.12%, 44.88% and 43.65% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

Hilly States

In case of hilly States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to total revenues was less than 42%. The major sources of revenues in these hilly 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 61% to 82% from these two sources, while smaller States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received between 81% to 94% except Sikkim where it was 58.86%.

The details of revenue receipts of individual States and percentages of various Taxes and Grants to total revenue receipts during 2000-2001 (Accounts) are given in Table 1 & 2.

TABLE- 1
Revenue Receipts of Individual States during 2000-2001 (Accounts)

		(Rs. crore)						
Sr.No	State	State's own Tax Reve- nue	State's own Non- Tax Reve- nue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Reve- nue Rec- eipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	10551.92	2742.91	13294.83	3979.31	2201.10	6180.41	19475.24
2.	Bihar**	2934.75	805.87	3740.62	6574.00	1070.10	7644.10	11384.72
3.	Chhattisgarh	749.68	288.23	1037.91	509.94	335.06	845.00	1882.91
4.	Delhi	4400.62	548.35	4948.97	0.00	495.01	495.01	5443.98
5.	Goa	514.80	427.75*	942.55	105.34	66.95	172.29	1114.84*
6.	Gujarat	9046.82	3349.15	12395.97	1573.75	1768.87	3342.62	15738.59
7.	Haryana	4310.55	1143.87*	5454.42	345.81	478.14	823.95	6278.37*
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	9042.67	1626.41*	10669.08	2573.83	1546.24	4120.07	14789.15*
10.	Kerala	5870.26	524.91*	6395.17	1585.61	615.90	2201.51	8596.68*
11.	Madhya Pradesh	5639.58	1724.33	7363.91	4783.28	1519.88	6303.16	13667.07
12.	Maharashtra	19724.28	5556.79*	25281.07	2783.67	1462.71	4246.38	29527.45*
13.	Orissa	2184.03	685.47	2869.50	2603.97	1428.55	4032.52	6902.02
14.	Punjab	4895.22	1264.28*	6159.50	719.33	827.08	1546.41	7705.91*
15.	Rajasthan	5299.97	1687.95*	6987.92	2836.61	2577.22	5413.83	12401.75*
16.	Tamil Nadu	12282.25	1589.12*	13871.37	2783.75	1539.89	4323.64	18195.01*
17.	Uttar Pradesh	10980.00	1944.65	12924.65	9045.47	2773.18	11818.65	24743.30
18.	West Bengal	5917.57	1184.88*	7102.45	4235.59	3154.49	7390.08	14492.53*
Hilly States								
19.	Arunachal Pradesh	20.69	63.70	84.39	115.67	760.33	876.00	960.39
20.	Assam	1412.93	526.77	1939.70	1679.69	2018.25	3697.94	5637.64
21.	Himachal Pradesh	728.41	175.67*	904.08	330.34	1809.86	2140.20	3044.28*
22.	Jammu & Kashmir	748.05	239.43	987.48	644.72	3794.49	4439.21	5426.69
23.	Manipur	49.07	41.66	90.73	163.52	790.37	953.89	1044.62
24.	Meghalaya**	118.62	85.51*	204.13	164.20	762.67	926.87	1131.00*
25.	Mizoram	14.43	36.51*	50.94	87.45	685.97	773.42	824.36*
26.	Nagaland**	56.21	43.94	100.15	82.79	1236.89	1319.68	1419.83
27.	Sikkim	65.82	289.03	354.85	71.77	435.98	507.75	862.60
28.	Tripura	125.58	94.51	220.09	236.22	1181.75	1417.97	1638.06
29.	Uttaranchal	295.29	63.13	358.42	118.96	446.84	565.80	924.22
Total (All States)		117980.07	28754.78*	146734.85	50734.59	37783.77	88518.36	235253.21*

* Excludes receipts from the State Lotteries.

** Figures pertain to 2000-2001 Revised Estimates.

TABLE-2

Percentages of Various Taxes and Grants to Total Revenue Receipts
of States during 2000-2001 (Accounts)

Sr.No	State	State's own Tax Revenue	State's own Non-Tax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts
1	2	10	11	12	13	14	15	16
Non -Hilly States								
1.	Andhra Pradesh	54.18	14.09	68.27	20.43	11.30	31.73	100.00
2.	Bihar	25.78	7.08	32.86	57.74	9.40	67.14	100.00
3.	Chhattisgarh	39.81	15.31	55.12	27.08	17.80	44.88	100.00
4.	Delhi	80.84	10.07	90.91	0.00	9.09	9.09	100.00
5.	Goa	46.18	38.37	84.55	9.45	6.00	15.45	100.00
6.	Gujarat	57.48	21.28	78.76	10.00	11.24	21.24	100.00
7.	Haryana	68.66	18.22	86.88	5.51	7.61	13.12	100.00
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	61.14	11.00	72.14	17.40	10.46	27.86	100.00
10.	Kerala	68.28	6.11	74.39	18.45	7.16	25.61	100.00
11.	Madhya Pradesh	41.26	12.62	53.88	35.00	11.12	46.12	100.00
12.	Maharashtra	66.80	18.82	85.62	9.43	4.95	14.38	100.00
13.	Orissa	31.64	9.93	41.57	37.73	20.70	58.43	100.00
14.	Punjab	63.52	16.41	79.93	9.34	10.73	20.07	100.00
15.	Rajasthan	42.74	13.61	56.35	22.87	20.78	43.65	100.00
16.	Tamil Nadu	67.50	8.74	76.24	15.30	8.46	23.76	100.00
17.	Uttar Pradesh	44.37	7.86	52.23	36.56	11.21	47.77	100.00
18.	West Bengal	40.83	8.18	49.01	29.22	21.77	50.99	100.00
Hilly States								
19.	Arunachal Pradesh	2.16	6.63	8.79	12.04	79.17	91.21	100.00
20.	Assam	25.06	9.35	34.41	29.79	35.80	65.59	100.00
21.	Himachal Pradesh	23.93	5.77	29.70	10.85	59.45	70.30	100.00
22.	Jammu & Kashmir	13.79	4.41	18.20	11.88	69.92	81.80	100.00
23.	Manipur	4.70	3.99	8.69	15.65	75.66	91.31	100.00
24.	Meghalaya	10.49	7.56	18.05	14.52	67.43	81.95	100.00
25.	Mizoram	1.75	4.43	6.18	10.61	83.21	93.82	100.00
26.	Nagaland	3.96	3.09	7.05	5.83	87.12	92.95	100.00
27.	Sikkim	7.63	33.51	41.14	8.32	50.54	58.86	100.00
28.	Tripura	7.67	5.77	13.44	14.42	72.14	86.56	100.00
29.	Uttaranchal	31.95	6.83	38.78	12.87	48.35	61.22	100.00
All States		50.15	12.22	62.37	21.57	16.06	37.63	100.00

2001-2002 (Revised Estimates)

Out of the total revenue receipts of Rs. 267003.56 crore (excluding receipt from State Lotteries) of all the States in 2001-2002 (R.E) ,60.27% was collected by the States themselves, constituting 49.84% as State's own Tax Revenue and 10.43% as State's own Non Tax Revenue. The remaining 39.73% was received from the Centre in the form of Share in Central Taxes (20.75%) and Grants from Centre (18.98%).

Non-Hilly States

In the non hilly States, the percentage of revenue collected by States themselves to the total revenue receipts was maximum in Delhi (92.43%) followed by Goa (86.35%), Maharashtra (85.07%) ,Haryana (84.55%) ,Punjab (79.90%), Tamil Nadu (76.47%), Gujarat (76.22%), Kerala (72.89%) and Karnataka (70.99%) .The revenue collected by the remaining States themselves was more than 50% in all the non hilly states except Jharkhand (49.76%) followed by Uttar Pradesh (47.42%),Orissa (40.76%) and Bihar (27.43%).The minimum percentage of revenue received in the form of Share in Central Taxes and Grants from Centre to total revenues for seven non hilly States in ascending order was Delhi (7.57%) ,Goa (13.65%), Maharashtra (14.93%), Haryana (15.45%), Punjab (20.10%), Tamil Nadu (23.53%) and Gujarat (23.78%).

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 84.55% .The receipt Share in Central Taxes and Grants from Centre, for Haryana was only 15.45% whereas the States like Bihar, Orissa, Uttar Pradesh, West Bengal, Madhya Pradesh, Chhattisgarh and Rajasthan received 72.57% and 59.24%, 52.58%, 48.14%, 49.02%, 44.54% and 42.16% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

Hilly States

In Case of hilly States , the percentage of State's own Tax Revenue and State's own Non Tax Revenue to total revenues was less than 18% except Himachal Pradesh (27.43%), Assam (32.10%) and Uttaranchal (38.94%).The major sources of revenues in these hilly States were Grants from Centre and Share in Central Taxes.The major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir and Uttaranchal derived their revenues between 61% to 84% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura and Sikkim received between 82% to 95% .

The details of revenue receipts of Individual States and percentages of various Taxes and Grants to total revenue receipts during 2001-2002(R.E) are given in Table 3 & 4 .

TABLE - 3
Revenue Receipts of individual States during 2001-2002 (R.E.)

								(Rs. crore)
Sr.No	State	State's own Tax Reve- nue	State's own Non- Tax Reve- nue	Sub Total (3+4)	Share in Central Taxes	Grants from the Centre	Sub Total (6+7)	Total Reve- nue Rec- eipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	11657.32	2959.44	14616.76	4049.00	3484.89	7533.89	22150.65
2.	Bihar	2442.37	360.94	2803.31	6168.00	1247.17	7415.17	10218.48
3.	Chhattisgarh	1852.66	775.94	2628.60	1246.33	864.21	2110.54	4739.14
4.	Delhi	5088.00	1059.59	6147.59	0.00	503.23	503.23	6650.82
5.	Goa	674.11	554.56*	1228.67	126.12	68.14	194.26	1422.93*
6.	Gujarat	9497.72	4085.67	13583.39	1492.45	2745.14	4237.59	17820.98
7.	Haryana	4975.10	1356.96*	6332.06	500.00	656.79	1156.79	7488.85*
8.	Jharkhand	2075.95	959.43	3035.38	2192.74	871.51	3064.25	6099.63
9.	Karnataka	10115.50	1136.48*	11251.98	2520.85	2077.67	4598.52	15850.50*
10.	Kerala	6593.59	565.92*	7159.51	1895.46	767.62	2663.08	9822.59*
11.	Madhya Pradesh	5103.69	1308.61	6412.30	3700.84	2465.29	6166.13	12578.43
12.	Maharashtra	23248.48	3142.64*	26391.12	2465.53	2166.50	4632.03	31023.15*
13.	Orissa	2600.00	705.57	3305.57	3003.39	1800.84	4804.23	8109.80
14.	Punjab	4963.43	1112.52*	6075.95	611.31	917.34	1528.65	7604.60*
15.	Rajasthan	5759.10	1566.36	7325.46	2882.36	2457.16	5339.52	12664.98
16.	Tamil Nadu	12974.75	1431.41*	14406.16	2855.27	1577.19	4432.46	18838.62*
17.	Uttar Pradesh	11501.95	1636.04	13137.99	10189.57	4378.41	14567.98	27705.97
18.	West Bengal	7307.88	1413.55*	8721.43	5054.58	3041.57	8096.15	16817.58*
Hilly States								
19.	Arunachal Pradesh	26.44	90.09	116.53	133.93	1063.34	1197.27	1313.80
20.	Assam	1574.82	552.83	2127.65	1760.01	2741.46	4501.47	6629.12
21.	Himachal Pradesh	810.24	198.82*	1009.06	389.00	2280.30	2669.30	3678.36*
22.	Jammu & Kashmir	857.54	301.02	1158.56	728.74	4970.76	5699.50	6858.06
23.	Manipur	54.39	42.64	97.03	226.85	1108.10	1334.95	1431.98
24.	Meghalaya	140.45	100.15*	240.60	183.16	928.82	1111.98	1352.58*
25.	Mizoram	17.67	37.79*	55.46	125.00	918.56	1043.56	1099.02*
26.	Nagaland	52.44	48.36	100.80	123.25	1271.56	1394.81	1495.61
27.	Sikkim	62.69	54.72*	117.41	109.58	624.84	734.42	851.83*
28.	Tripura	143.86	88.88	232.74	258.00	1373.55	1631.55	1864.29
29.	Uttaranchal	905.68	192.85	1098.53	413.67	1309.01	1722.68	2821.21
Total (All States)		133077.82	27839.78*	160917.60	55404.99	50680.97	106085.96	267003.56*

* Excludes receipts from State Lotteries

TABLE- 4

**Percentages of Various Taxes and Grants to Total Revenue Receipts
Of States during 2001-2002 (R.E)**

Sr.No.	State	State,s own Tax Reve- nue	State ,s own Non -Tax Reve- nue	Sub Total (10+11)	Share in Central Taxes	Grants from the Centrre	Sub Total (13+14)	Total Reve ue Rece- ipts
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	52.63	13.36	65.99	18.28	15.73	34.01	100.00
2.	Bihar	23.90	3.53	27.43	60.36	12.21	72.57	100.00
3.	Chhattisgarh	39.09	16.37	55.46	26.30	18.24	44.54	100.00
4.	Delhi	76.50	15.93	92.43	0.00	7.57	7.57	100.00
5.	Goa	47.38	38.97	86.35	8.86	4.79	13.65	100.00
6.	Gujarat	53.29	22.93	76.22	8.36	15.40	23.78	100.00
7.	Haryana	66.43	18.12	84.55	6.68	8.77	15.45	100.00
8.	Jharkhand	34.03	15.73	49.76	35.95	14.29	50.24	100.00
9.	Karnataka	63.82	7.17	70.99	15.90	13.11	29.01	100.00
10.	Kerala	67.13	5.76	72.89	19.30	7.81	27.11	100.00
11.	Madhya Pradesh	40.58	10.40	50.98	29.42	19.60	49.02	100.00
12.	Maharashtra	74.94	10.13	85.07	7.95	6.98	14.93	100.00
13.	Orissa	32.06	8.70	40.76	37.03	22.21	59.24	100.00
14.	Punjab	65.27	14.63	79.90	8.04	12.06	20.10	100.00
15.	Rajasthan	45.47	12.37	57.84	22.76	19.40	42.16	100.00
16.	Tamil Nadu	68.87	7.60	76.47	15.16	8.37	23.53	100.00
17.	Uttar Pradesh	41.51	5.91	47.42	36.78	15.80	52.58	100.00
18.	West Bengal	43.45	8.41	51.86	30.05	18.09	48.14	100.00
Hilly States								
19.	Arunachal Pradesh	2.01	6.86	8.87	10.19	80.94	91.13	100.00
20.	Assam	23.76	8.34	32.10	26.55	41.35	67.90	100.00
21.	Himachal Pradesh	22.03	5.40	27.43	10.58	61.99	72.57	100.00
22.	Jammu & Kashmir	12.50	4.39	16.89	10.63	72.48	83.11	100.00
23.	Manipur	3.80	2.98	6.78	15.84	77.38	93.22	100.00
24.	Meghalaya	10.38	7.41	17.79	13.54	68.67	82.21	100.00
25.	Mizoram	1.61	3.44	5.05	11.37	83.58	94.95	100.00
26.	Nagaland	3.51	3.23	6.74	8.24	85.02	93.26	100.00
27.	Sikkim	7.36	6.42	13.78	12.87	73.35	86.22	100.00
28.	Tripura	7.71	4.77	12.48	13.84	73.68	87.52	100.00
29.	Uttarabchal	32.10	6.84	38.94	14.66	46.40	61.06	100.00
All States		49.84	10.43	60.27	20.75	18.98	39.73	100.00

2002-2003 (Budget Estimates)

Out of the total revenue receipts of Rs. 295850.30 crore(excluding receipt from State Lotteries) of all the States in 2002-2003 (B.E.), 60.60% was estimated to be collected by States themselves, constituting 50.40% as State's own Tax Revenue and 10.20%, as State's own Non-Tax Revenue. The remaining 39.40% was estimated to be received from the Centre in the form of Share in Central Taxes (21.11%) and Grants from Centre (18.29%).

Non-Hilly States

In the non-hilly States, the percentage of revenue receipts estimated to be collected by States themselves to the total revenue receipts was maximum in Delhi (92.70%) followed by Goa (86.64%), Maharashtra (84.36%),Haryana (83.07%), Gujarat (78.23%), Tamil Nadu (76.02%), Punjab (75.22%), Kerala (71.65%) and Karnataka (71.19%). The revenue estimated to be collected by the remaining States themselves was more than 50% in all the non- hilly States except Bihar (26.18%) , Orissa (37.73%), Jharkhand (43.45%) and Uttar Pradesh (48.60%). The estimated minimum percentage of revenue received in the form of Share in Central Taxes and Grants from Centre to total revenues for nine non-hilly States in ascending order was Delhi (7.30%), Goa (13.36%), Maharashtra (15.64%), Haryana (16.93%), Gujarat (21.77%) , Tamil Nadu (23.98%) , Punjab (24.78%), Kerala (28.35%) and Karnataka (28.81%).

The major share of revenues, in Haryana from State's own Tax Revenue and State's own Non -Tax Revenue was estimated to be 83.07%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 16.93% whereas the States like Bihar, Orissa, Jharkhand and Uttar Pradesh were estimated to be received 73.82%, 62.27%, 56.55% and 51.40% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

Hilly States

In case of hilly States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to total revenue of a State was estimated to be less than 33% except in Uttaranchal (42.90%). The major sources of revenue in these hilly States were Grants from Centre and Share in Central Taxes . The major hilly States like Assam,Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to derive their revenue between 57% to 81% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura were estimated to receive between 82 % to 94%.

The details of revenue receipts of Individual States and percentages of various Taxes and Grants to total revenue receipts during 2002-2003(B.E.) are given in Table 5 & 6.

TABLE- 5
Revenue Receipts of Individual States during 2002-2003 (B.E.)

(Rs. crore)								
Sr.No	State	State's own Tax Reve- nue	State's own Non- Tax Reve- nue	Sub Total (3+4)	Share in Central Taxes	Grants from the Centre	Sub Total (6+7)	Total Reve- nue Rec- eipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	13459.67	3536.08	16995.75	4575.00	4104.04	8679.04	25674.79
2.	Bihar	2813.70	331.87	3145.57	7139.91	1730.00	8869.91	12015.48
3.	Chhattisgarh	2130.41	873.39	3003.80	1478.88	901.78	2380.66	5384.46
4.	Delhi	5679.00	515.72	6194.72	0.00	487.97	487.97	6682.69
5.	Goa	727.92	658.33*	1386.25	141.32	72.37	213.69	1599.94*
6.	Gujarat	10345.13	4279.40	14624.53	1672.29	2398.13	4070.42	18694.95
7.	Haryana	5548.12	1440.89*	6989.01	560.25	864.10	1424.35	8413.36*
8.	Jharkhand	2276.18	941.07	3217.25	2325.34	1862.39	4187.73	7404.98
9.	Karnataka	11887.06	1076.40*	12963.46	2924.99	2320.42	5245.41	18208.87*
10.	Kerala	7521.46	733.53*	8254.99	2123.87	1143.05	3266.92	11521.91*
11.	Madhya Pradesh	5661.34	1503.67	7165.01	4146.80	2919.59	7066.39	14231.40
12.	Maharashtra	24606.00	3493.06*	28099.06	2856.93	2352.48	5209.41	33308.47*
13.	Orissa	2765.00	803.77	3568.77	3473.61	2415.57	5889.18	9457.95
14.	Punjab	5715.26	1357.91*	7073.17	707.68	1622.51	2330.19	9403.36*
15.	Rajasthan	7027.80	1709.67	8737.47	3342.09	2232.91	5575.00	14312.47*
16.	Tamil Nadu	14253.68	1327.58*	15581.26	3199.33	1714.73	4914.06	20495.32*
17.	Uttar Pradesh	13181.22	1945.20	15126.42	11807.09	4191.35	15998.44	31124.86
18.	West Bengal	8244.11	1773.02*	10017.13	5000.46	2500.80	7501.26	17518.39*
Hilly States								
19.	Arunachal Pradesh	33.36	94.55	127.91	134.11	988.59	1122.70	1250.61
20.	Assam	1811.08	649.50	2460.58	1972.09	3229.98	5202.07	7662.65
21.	Himachal Pradesh	888.37	210.86	1099.23	468.00	2145.70	2613.70	3712.93
22.	Jammu & Kashmir	935.52	322.82	1258.34	816.55	4422.35	5238.90	6497.24
23.	Manipur	61.75	49.37	111.12	269.00	943.87	1212.87	1323.99
24.	Meghalaya	162.00	103.77*	265.77	242.06	987.23	1229.29	1495.06*
25.	Mizoram	26.16	47.02*	73.18	146.00	809.28	955.28	1028.46*
26.	Nagaland	58.01	51.76	109.77	136.81	1358.17	1494.98	1604.75
27.	Sikkim	67.63	58.41*	126.04	122.78	634.12	756.90	882.94*
28.	Tripura	158.82	114.20	273.02	263.83	1500.00	1763.83	2036.85
29.	Uttaranchal	1069.20	175.50	1244.70	407.81	1248.66	1656.47	2901.17
Total (All States)		149114.96	30178.32*	179293.28	62454.88	54102.14	116557.02	295850.30*

* Excludes receipts from the to State Lotteries

TABLE-6
Percentages of Various Taxes and Grants to Total Revenue Receipts
of States during 2002-2003 (B.E)

Sr.No.	State	State,s own Tax Reve- nue	State,s own Non -Tax Reve- nue	Sub Total (10+11)	Share in Central Taxes	Grants from the Centre	Sub Total (13+14)	Total Reve nue Receipts
1	2	10	11	12	13	14	15	16
Non-Hilly States								
1.	Andhra Pradesh	52.43	13.77	66.20	17.82	15.98	33.80	100.00
2.	Bihar	23.42	2.76	26.18	59.42	14.40	73.82	100.00
3.	Chhattisgarh	39.57	16.22	55.79	27.46	16.75	44.21	100.00
4.	Delhi	84.98	7.72	92.70	0.00	7.30	7.30	100.00
5.	Goa	45.49	41.15	86.64	8.83	4.53	13.36	100.00
6.	Gujarat	55.34	22.89	78.23	8.94	12.83	21.77	100.00
7.	Haryana	65.94	17.13	83.07	6.66	10.27	16.93	100.00
8.	Jharkhand	30.74	12.71	43.45	31.40	25.15	56.55	100.00
9.	Karnataka	65.28	5.91	71.19	16.07	12.74	28.81	100.00
10.	Kerala	65.28	6.37	71.65	18.43	9.92	28.35	100.00
11.	Madhya Pradesh	39.78	10.57	50.35	29.14	20.51	49.65	100.00
12.	Maharashtra	73.87	10.49	84.36	8.58	7.06	15.64	100.00
13.	Orissa	29.23	8.50	37.73	36.73	25.54	62.27	100.00
14.	Punjab	60.78	14.44	75.22	7.53	17.25	24.78	100.00
15.	Rajasthan	49.10	11.95	61.05	23.35	15.60	38.95	100.00
16.	Tamil Nadu	69.54	6.48	76.02	15.61	8.37	23.98	100.00
17.	Uttar Pradesh	42.35	6.25	48.60	37.93	13.47	51.40	100.00
18.	West Bengal	47.06	10.12	57.18	28.54	14.28	42.82	100.00
Hilly States								
19.	Arunachal Pradesh	2.67	7.56	10.23	10.72	79.05	89.77	100.00
20.	Assam	23.63	8.48	32.11	25.74	42.15	67.89	100.00
21.	Himachal Pradesh	23.93	5.68	29.61	12.60	57.79	70.39	100.00
22.	Jammu & Kashmir	14.40	4.97	19.37	12.57	68.06	80.63	100.00
23.	Manipur	4.66	3.73	8.39	20.32	71.29	91.61	100.00
24.	Meghalaya	10.84	6.94	17.78	16.19	66.03	82.22	100.00
25.	Mizoram	2.55	4.57	7.12	14.19	78.69	92.88	100.00
26.	Nagaland	3.61	3.23	6.84	8.53	84.62	93.16	100.00
27.	Sikkim	7.66	6.62	14.28	13.90	71.82	85.72	100.00
28.	Tripura	7.80	5.60	13.40	12.95	73.65	86.60	100.00
29.	Uttanchal	36.85	6.05	42.90	14.06	43.04	57.10	100.00
All States		50.40	10.20	60.60	21.11	28.29	39.40	100.00

Per Capita Revenue Receipts of States

2000-2001 (Accounts)

Non- Hilly States

In the non-hilly States, the maximum per capita revenue receipts during 2000-2001 (Accounts) was Rs. 7487.17 in Goa followed by Delhi (Rs.4007.64), Punjab (Rs. 3196.67), Gujarat (Rs.3141.18), Maharashtra(Rs.3074.08), Haryana (Rs.3009.91), and Tamil Nadu (Rs. 2938.80), Chhattisgarh with Rs. 908.65 was at minimum level succeeded by Bihar (Rs. 1390.53), Uttar Pradesh (Rs.1504.49), West Bengal (Rs.1814.27)and Orissa. (Rs.1889.20). The per capita State's own Tax Revenue was maximum in Goa (Rs.3457.36) followed by Delhi (Rs. 3239.56), Haryana (Rs.2066.52), Maharashtra (Rs.2053.48), Punjab (Rs.2030.70), Tamil Nadu (Rs.1983.79), Kerala (Rs. 1848.61) and Gujarat (Rs. 1805.61). Bihar with Rs. 358.45 was at minimum level succeeded by Chhattisgarh (Rs.361.78). The per capita State's own Non- Tax Revenue was maximum in Goa (Rs.2872.73) followed by Gujarat (Rs. 668.44), Maharashtra (Rs. 578.51), Haryana (Rs. 548.38), Punjab (Rs. 524.47) and Delhi (Rs. 403.67) Bihar with Rs. 98.43 was at minimum level succeeded by Uttar Pradesh (Rs.118.24). 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.

In the non-hilly States, the per capita Share in Central Taxes was maximum in Bihar (Rs. 802.95) followed by Madhya Pradesh (Rs. 798.57), Orissa (Rs.712.75), Goa (Rs.707.45), Uttar Pradesh (Rs.550.00), West Bengal (Rs. 530.24), Andhra Pradesh (Rs.526.34) Rajasthan, (Rs. 507.82), Kerala (Rs. 499.33), Karnataka (Rs 491.04) and Tamil Nadu (Rs. 449.62). The per capita share of Central Tax for Haryana was Rs. 165.78. The per capita Grants from centre ranged from Rs. 130.70 in Bihar to Rs. 461.39 in Rajasthan. Haryana share was Rs. 229.23.

Hilly States

The hilly States, received special Grants from the Centre. Major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaraanchal received per Capita Grants from the centre amounting to Rs.761.60, Rs. 2995.96, Rs.3806.29 and Rs. 530.19 respectively. Small States like Sikkim received maximum per capita Grants from the centre amounting the Rs.8195.11 while Meghalaya received Rs. 3340.65 only.

The details of per capita revenue receipts of individual States during 2000-2001 (Accounts) are given in table 7. Graphic presentation of data of selected States has also been given alongwith the table.

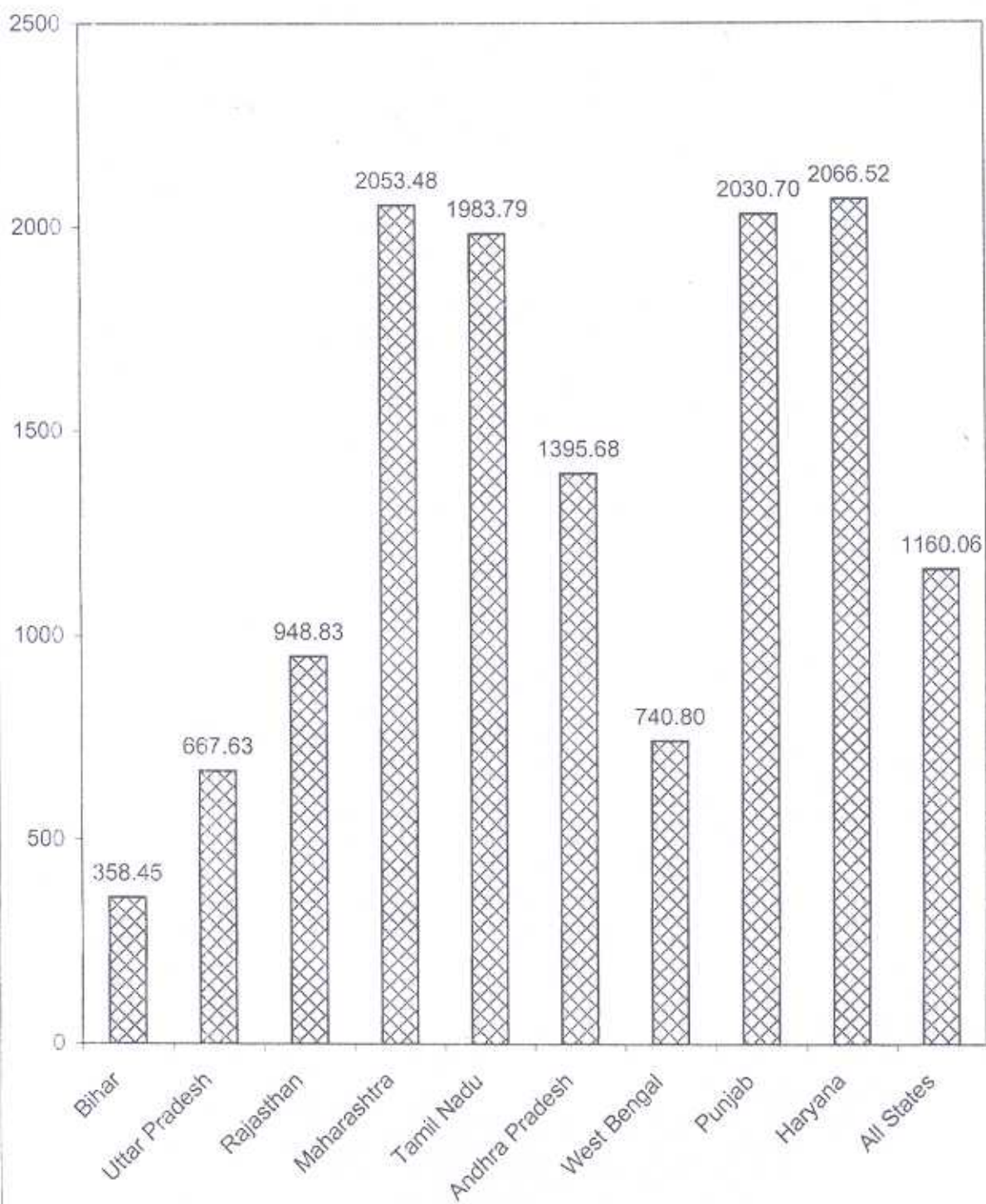
TABLE -7

Per Capita Revenue Receipts of Individual States
during 2000-2001 (Accounts)

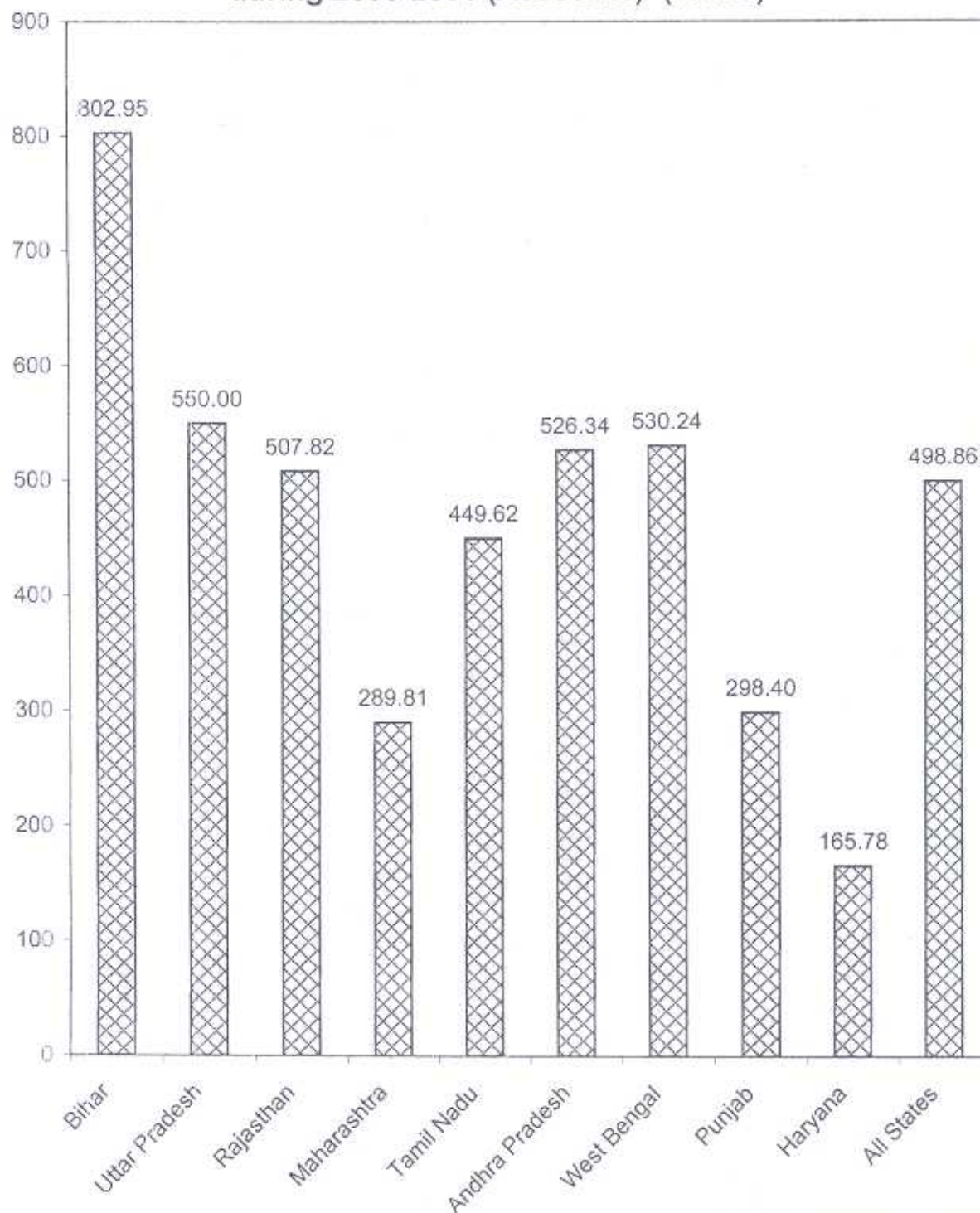
(In Rs.)

Sr.No	State	Population (000)	State's own Tax Revenue	State's own Non - Tax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from the Centre	Sub Total (7+8)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	75604	1395.68	362.80	1758.48	526.34	291.13	817.47	2575.95
2.	Bihar	81873	358.45	98.43	456.88	802.95	130.70	933.65	1390.53
3.	Chhattisgarh	20722	361.78	139.09	500.87	246.09	161.69	407.78	908.65
4.	Delhi	13584	3239.56	403.67	3643.23	0.00	364.41	364.41	4007.64
5.	Goa	1489	3457.36	2872.73	6330.09	707.45	449.63	1157.08	7487.17
6.	Gujarat	50104	1805.61	668.44	2474.05	314.09	353.04	667.13	3141.18
7.	Haryana	20859	2066.52	548.38	2614.90	165.78	229.23	395.01	3009.91
8.	Jharkhand	26685	-	-	-	-	-	-	-
9.	Karnataka	52416	1725.17	310.29	2035.46	491.04	294.99	786.03	2821.49
10.	Kerala	31755	1848.61	165.30	2013.91	499.33	193.95	693.28	2707.19
11.	Madhya Pradesh	59898	941.53	287.88	1229.41	798.57	253.74	1052.31	2281.72
12.	Maharashtra	96053	2053.48	578.51	2631.99	289.81	152.28	442.09	3074.08
13.	Orissa	36534	597.81	187.62	785.43	712.75	391.02	1103.77	1889.20
14.	Punjab	24106	2030.70	524.47	2555.17	298.40	343.10	641.50	3196.67
15.	Rajasthan	55858	948.83	302.19	1251.02	507.82	461.39	969.21	2220.23
16.	Tamil Nadu	61913	1983.79	256.67	2240.46	449.62	248.72	698.34	2938.80
17.	Uttar Pradesh	164463	667.63	118.24	785.87	550.00	168.62	718.62	1504.49
18.	West Bengal	79881	740.80	148.33	889.13	530.24	394.90	925.14	1814.27
Hilly States									
19.	Arunachal Pradesh	1085	190.69	587.10	777.79	1066.08	7007.65	8073.73	8851.52
20.	Assam	26500	533.18	198.78	731.96	633.85	761.60	1395.45	2127.41
21.	Himachal Pradesh	6041	1205.78	290.79	1496.57	546.83	2995.96	3542.79	5039.36
22.	Jammu & Kashmir	9969	750.38	240.17	990.55	646.72	3806.29	4453.01	5443.56
23.	Manipur	2361	207.84	176.45	384.29	692.59	3347.60	4040.19	4424.48
24.	Meghalaya	2283	519.58	374.55	894.13	719.23	3340.65	4059.88	4954.01
25.	Mizoram	884	163.23	413.01	576.24	989.26	7759.84	8749.10	9325.34
26.	Nagaland	1945	289.00	225.91	514.91	425.66	6359.33	6784.99	7299.90
27.	Sikkim	532	1237.22	5432.90	6670.12	1349.06	8195.11	9544.17	16214.29
28.	Tripura	3192	393.42	296.09	689.51	740.04	3702.22	4442.26	5131.77
29.	Uttaranchal	8428	350.37	74.90	425.27	141.15	530.19	671.34	1096.61
All States		1017017	1160.06	282.74	1442.80	498.86	371.51	870.37	2313.17

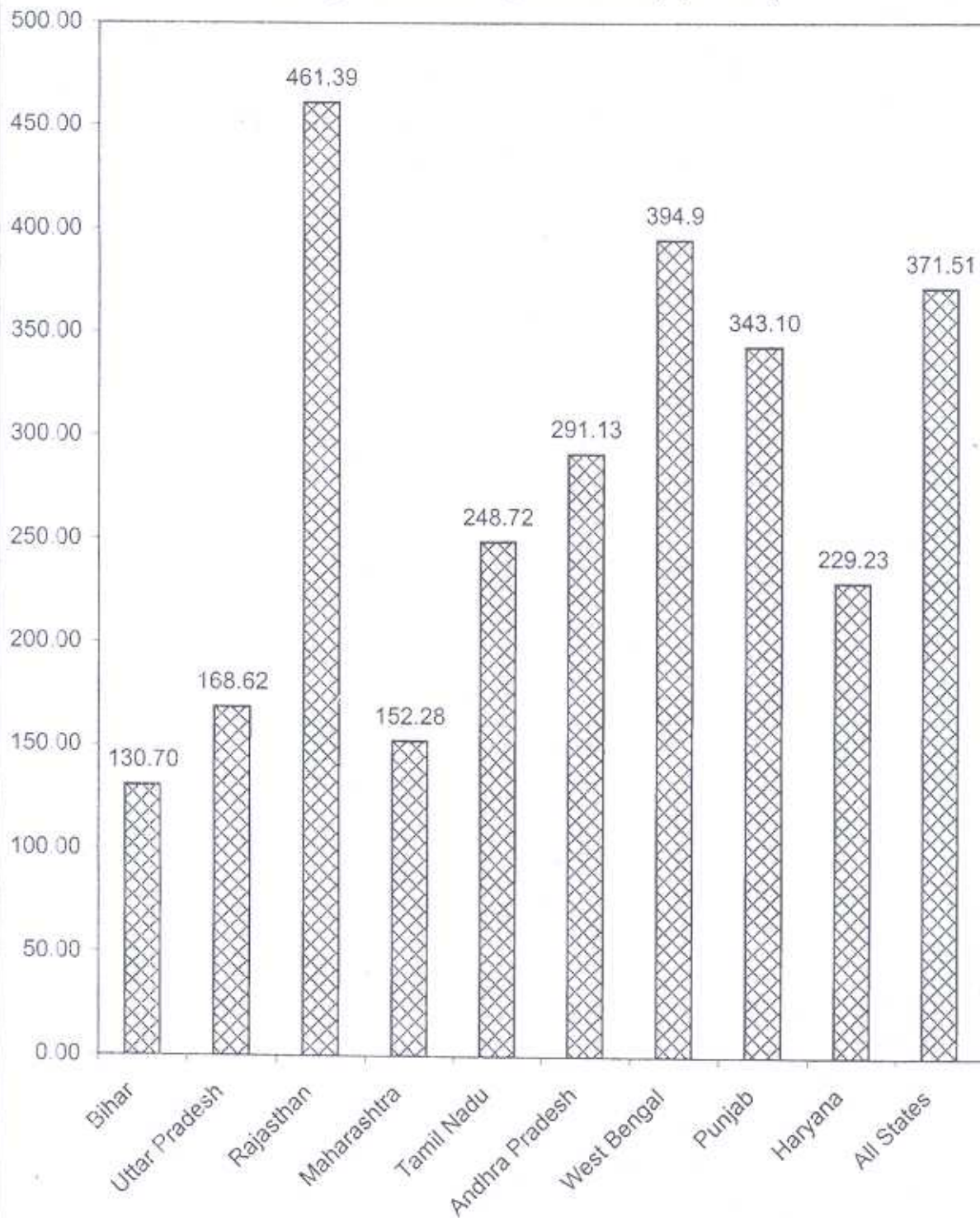
**Per Capita State's Own Tax Revenue of Selected States
during 2000-2001 (Accounts) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2000-2001 (Accounts) (In Rs.)**



**Per Capita Grants from the Centre of Selected States
during 2000-2001 (Accounts) (In Rs.)**



2001-2002 (Revised Estimates)

Non- hilly States

In the non-hilly States, the maximum per capita revenue receipts during 2001-2002 (R.E) was Rs. 9367.55 in Goa, followed by Delhi (Rs. 4725.61), Haryana (Rs. 3499.79), Gujarat (Rs. 3476.11), Maharashtra (Rs.3172.59), Punjab (Rs. 3097.98), Kerala (Rs. 3072.63) and Tamil Nadu (Rs. 3018.24), Bihar with (Rs.1212.86) was at minimum level succeeded by Uttar Pradesh (Rs. 1646.21).The per capita State's own Tax Revenue was maximum in Goa (Rs.4437.86) followed by Delhi (Rs.3615.18), Maharashtra (Rs. 2377.51), Haryana (Rs. 2325.03), Tamil Nadu (Rs. 2078.76), Kerala (Rs. 2062.56), Punjab (Rs. 2022.01), Karnataka (Rs. 1901.69), Gujarat (Rs. 1852.60) and Andhra Pradesh (Rs. 1533.70). Bihar with Rs. 289.89 was at minimum level succeeded by Uttar Pradesh (Rs. 683.41). The per capita State's own Non-Tax Revenue was maximum in Goa (Rs. 3650.82) followed by Gujarat (Rs. 796.94), Delhi (Rs.752.87), Haryana (Rs.634.15), Punjab (Rs. 453.22) and Andhra Pradesh (Rs. 389.36). Bihar with Rs. 42.84 was at minimum level succeeded by Uttar Pradesh (Rs. 97.21). 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.

In the non-hilly States, the per capita Share in Central Taxes was maximum in Goa (Rs. 830.28) followed by Orissa (Rs. 812.39), Jharkhand (Rs. 805.27), Bihar (Rs. 732.10), West Bengal (Rs. 625.73), Madhya Pradesh (Rs. 605.74), Uttar Pradesh (Rs. 605.44), Chhattisgarh (Rs. 595.56), Kerala (Rs. 592.92), Andhra Pradesh (Rs. 532.71) and Rajasthan (Rs. 502.75). The per capita share in Central Tax for Haryana was Rs. 233.67. The per capita grant from the Centre ranged from Rs. 148.03 in Bihar to Rs. 535.46 in Gujarat. Haryana Share was Rs. 306.94 from grants from the centre.

Hilly States

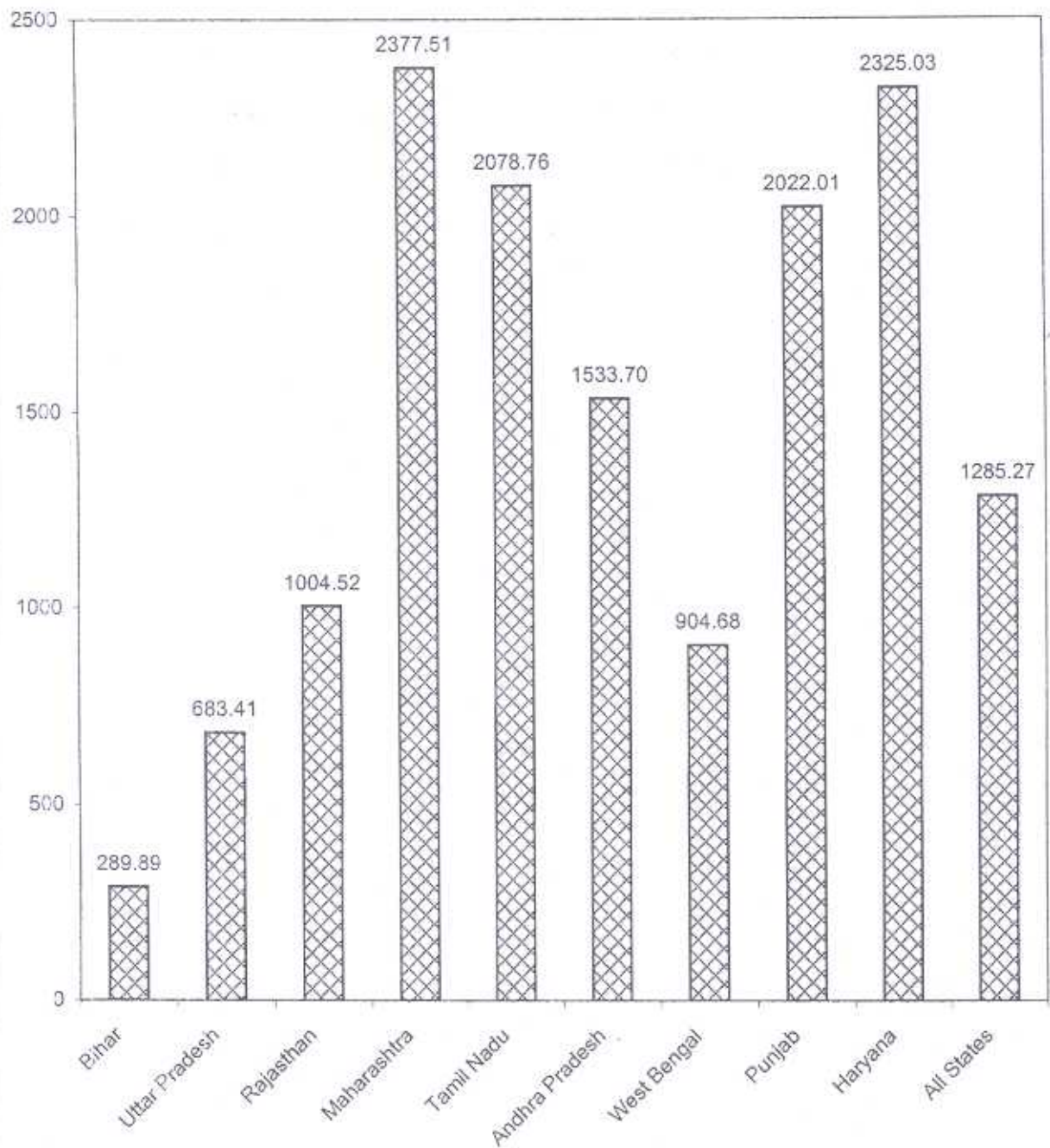
The hilly States, received special Grants from the Centre. Major hilly States like Assam, Uttaranchal, Himachal Pradesh and Jammu & Kashmir received per capita Grants from the Centre amounting to Rs. 1020.88, Rs. 1530.11, Rs. 3719.90 and 4866.14 respectively. Small State like Sikkim received maximum per capita Grants from the Centre amounting to Rs. 11319.57 while Meghalaya received Rs. 3971.01 only.

The details of per capita revenue receipts of Individual States during 2000-2001 (R.E) are given in table 8. Graphic presentation of data of selected States has also been given along with the table.

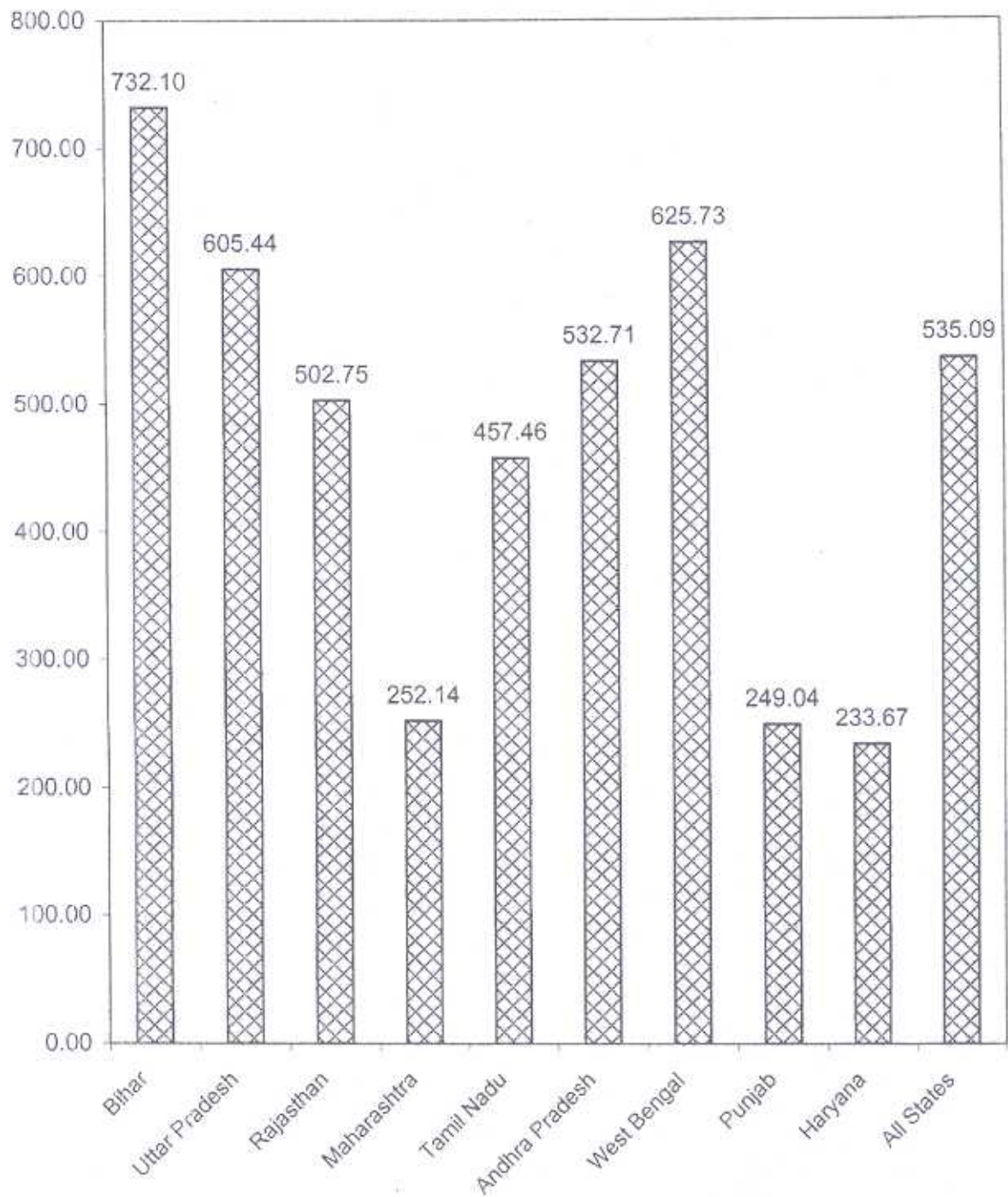
TABLE-8
Per Capita Revenue Receipts of Individual States during 2001-2002 (R.E)

Sr.No. State		Population (000)	State's own Tax Revenue	State's own Non Tax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from the Centre	Sub Total (7+8)	Total Revenue Receipt (In Rs.)
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1. Andhra Pradesh	76008	1533.70	389.36	1923.06	532.71	458.49	991.20	2914.26	
2. Bihar	84251	289.89	42.84	332.73	732.10	148.03	880.13	1212.86	
3. Chhattisgarh	20927	885.30	370.78	1256.08	595.56	412.97	1008.53	2264.61	
4. Delhi	14074	3615.18	752.87	4368.05	0.00	357.56	357.56	4725.61	
5. Goa	1519	4437.86	3650.82	8088.68	830.28	448.59	1278.87	9367.55	
6. Gujarat	51267	1852.60	796.94	2649.54	291.11	535.46	826.57	3476.11	
7. Haryana	21398	2325.03	634.15	2959.18	233.67	306.94	540.61	3499.79	
8. Jharkhand	27230	762.38	352.34	1114.72	805.27	320.05	1125.32	2240.04	
9. Karnataka	53192	1901.69	213.66	2115.35	473.92	390.60	864.52	2979.87	
10. Kerala	31968	2062.56	177.03	2239.59	592.92	240.12	833.04	3072.63	
11. Madhya Pradesh	61096	835.36	214.19	1049.55	605.74	403.51	1009.25	2058.80	
12. Maharashtra	97785	2377.51	321.38	2698.89	252.14	221.56	473.70	3172.59	
13. Orissa	36970	703.27	190.85	894.12	812.39	487.11	1299.50	2193.62	
14. Punjab	24547	2022.01	453.22	2475.23	249.04	373.71	622.75	3097.98	
15. Rajasthan	57332	1004.52	273.21	1277.73	502.75	428.58	931.33	2209.06	
16. Tamil Nadu	62416	2078.76	229.33	2308.09	457.46	252.69	710.15	3018.24	
17. Uttar Pradesh	168302	683.41	97.21	780.62	605.44	260.15	865.59	1646.21	
18. West Bengal	80779	904.68	174.99	1079.67	625.73	376.53	1002.26	2081.93	
Hilly States									
19. Arunachal Pradesh	1102	239.93	817.51	1057.44	1215.34	9649.18	10864.52	11921.96	
20. Assam	26854	586.44	205.86	792.30	655.40	1020.88	1676.28	2468.58	
21. Himachal Pradesh	6130	1321.76	324.34	1646.10	634.59	3719.90	4354.49	6000.59	
22. Jammu & Kashmir	10215	839.49	294.68	1134.17	713.40	4866.14	5579.54	6713.71	
23. Manipur	2427	224.11	175.69	399.80	934.69	4565.72	5500.41	5900.21	
24. Meghalaya	2339	600.47	428.18	1028.65	783.07	3971.01	4754.08	5782.73	
25. Mizoram	902	195.90	418.96	614.86	1385.81	10183.59	11569.40	12184.26	
26. Nagaland	2050	255.81	235.90	491.71	601.22	6202.73	6803.95	7295.66	
27. Sikkim	552	1135.69	991.30	2126.99	1985.14	11319.57	13304.71	15431.70	
28. Tripura	3197	449.98	278.01	727.99	807.01	4296.37	5103.38	5831.37	
29. Uttaranchal	8555	1058.66	225.42	1284.08	483.54	1530.11	2013.65	3297.73	
All States	1035384	1285.27	268.88	1554.15	535.09	489.48	1024.57	2578.72	

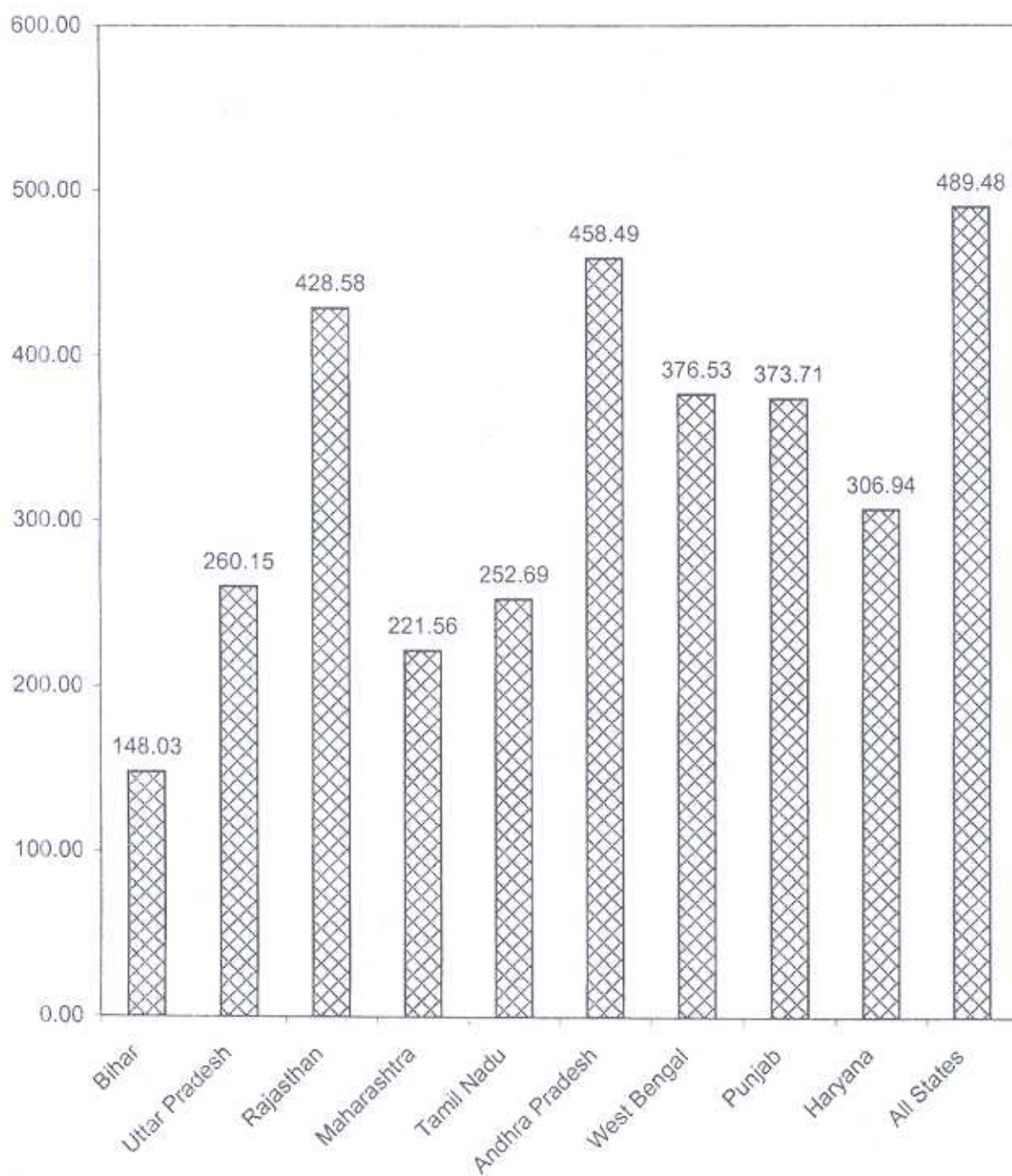
**Per Capita State's Own Tax Revenue of Selected States
during 2001-2002 (R.E.) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2001-2002 (R.E.) (In Rs.)**



**Per Capita Grants from the centre of Selected States
during 2001-2002(R.E) (In Rs.)**



2002-2003 (Budget Estimates)

Non-Hilly States

In the non-hilly States, the maximum per capita revenue receipts during 2002-2003 (B.E) was estimated at Rs. 11460.89 in Goa followed by Delhi (Rs. 4610.66), Haryana (Rs. 3869.10), Punjab (Rs. 3782.83), Gujarat (Rs. 3594.91), Kerala (3560.87), Karnataka (Rs. 3381.15), Maharashtra (3357.68) and Andhra Pradesh (Rs. 3327.82). Bihar with Rs. 1404.04 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 1812.72). The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 5214.33) followed by Delhi (Rs. 3918.17), Haryana (Rs. 2551.45), Maharashtra (Rs. 2480.42), Kerala (Rs. 2324.52), Punjab (Rs. 2299.16), Tamil Nadu (Rs. 2258.76), Karnataka (Rs. 2207.28) and Gujarat (Rs. 1989.30). Bihar with Rs. 328.79 was at minimum level succeeded by Orissa (Rs. 738.06). The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (Rs. 4715.83) followed by Gujarat (Rs. 822.90), Haryana (Rs. 662.63), Punjab (Rs. 546.27) and Andhra Pradesh (Rs. 458.33). Bihar with Rs. 38.78 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 113.29). 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.

In the non-hilly States, the per capita Share in Central Taxes was estimated to be maximum in Goa (Rs. 1012.32) followed by Orissa (Rs. 927.21), Jharkhand (Rs. 840.72), Bihar (Rs. 834.32), Chhattisgarh (Rs. 690.87), Uttar Pradesh (Rs. 687.65), Madhya Pradesh (Rs. 664.61), Kerala (Rs. 656.39), West Bengal (Rs. 609.89), Andhra Pradesh (Rs. 592.99) and Rajasthan (Rs. 571.98). The per capita Share in Central Tax for Haryana was estimated at Rs. 257.64. The per Capita Grants from centre ranged from Rs. 202.15 in Bihar to Rs. 673.34 in Jharkhand, Haryana's share was estimated at Rs. 397.38 from Grants from the centre.

Hilly States

The hilly States, received Special Grants from the Central Government. Major hilly States like Assam, Uttaranchal, Himachal Pradesh and Jammu & Kashmir were estimated to receive per capita Central Grants amounting to Rs. 1180.29, Rs. 1433.10, Rs. 3463.04 and Rs. 4206.95 respectively. Small States like Sikkim was estimated to receive maximum per capita Grants from Centre amounting to Rs. 11425.59 while Manipur was estimated to receive Rs. 3849.39 only. The details of per capita revenue receipts of Individual States during 2002-2003 (B.E) are given in table 9. Graphic presentation of data of selected States has also been given along with the table.

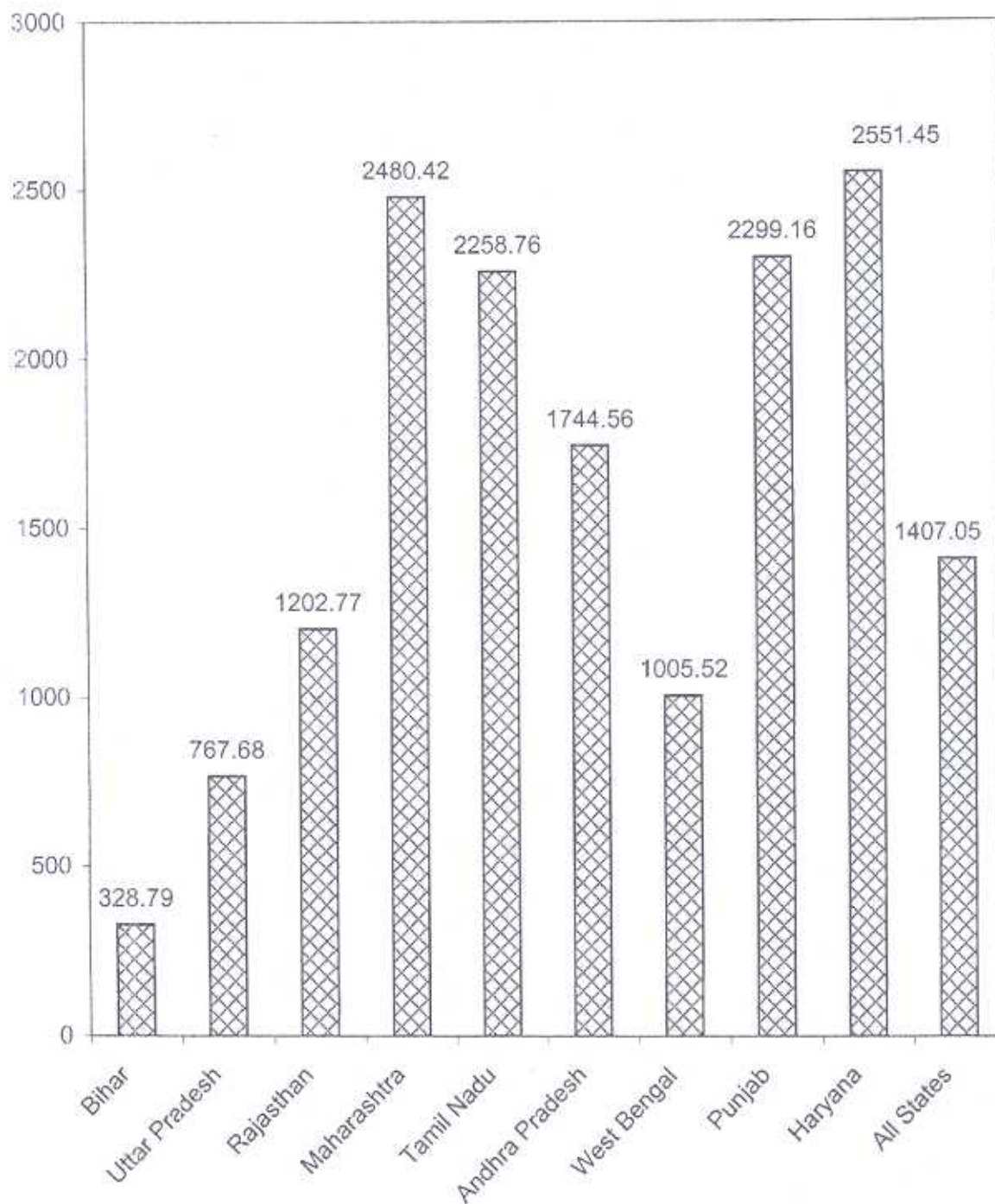
TABLE-9

Per Capita Revenue Receipts of Individual States during 2002-2003 (B.E)

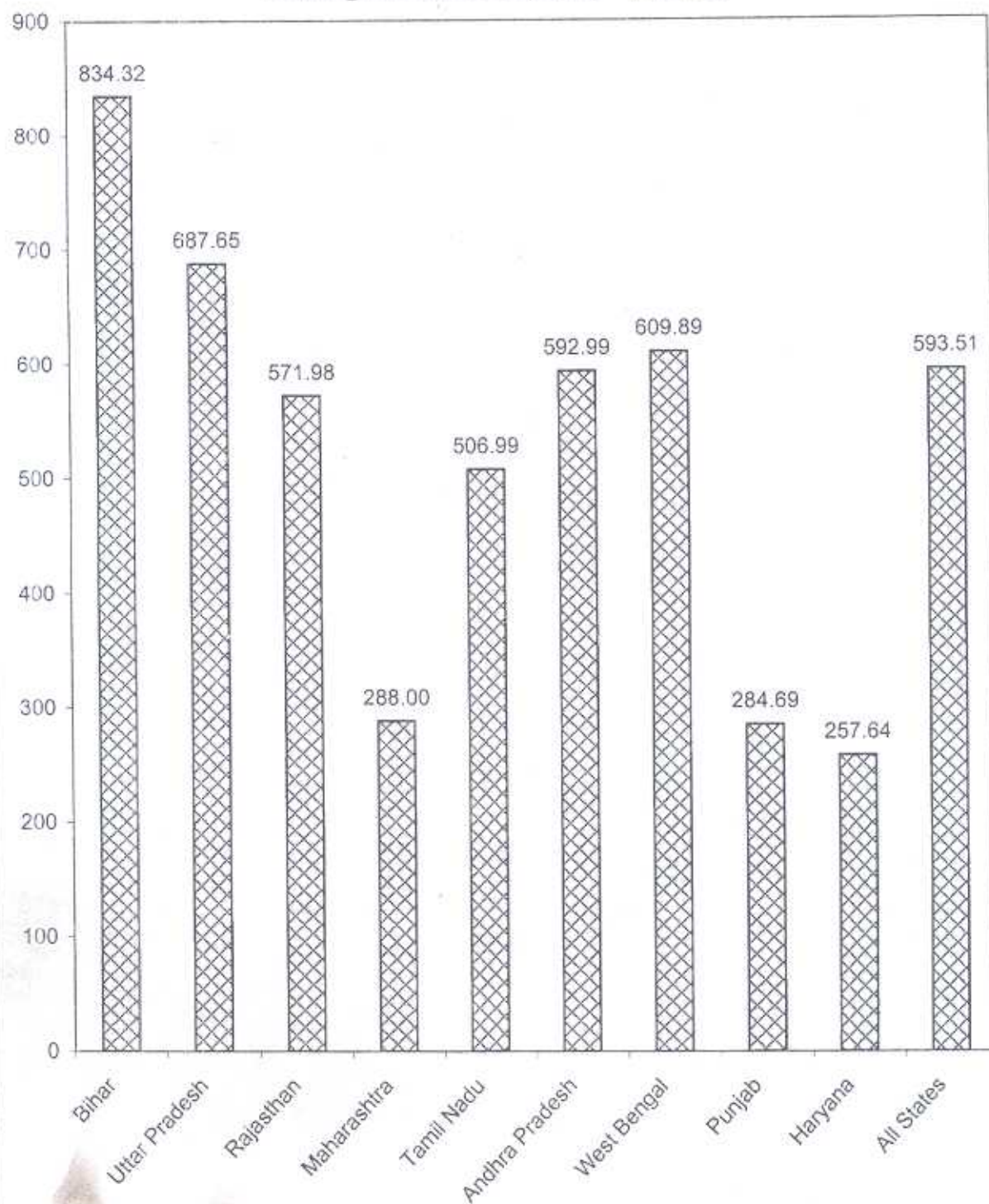
(In Rs.)

Sr.No.	State	Population (000)	State's own Tax Reve- nue	State's own Non TaxReve- nue	Sub Total (4+5)	Share in Central Taxes	Grants from the Centre	Sub Total (7+8)	Total Reve- nue Receipts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	77152	1744.56	458.33	2202.89	592.99	531.94	1124.93	3327.82
2.	Bihar	85578	328.79	38.78	367.57	834.32	202.15	1036.47	1404.04
3.	Chhattisgarh	21406	995.24	408.01	1403.25	690.87	421.28	1112.15	2515.40
4.	Delhi	14494	3918.17	355.82	4273.99	0.00	336.67	336.67	4610.66
5.	Goa	1396	5214.33	4715.83	9930.16	1012.32	518.41	1530.73	11460.89
6.	Gujarat	52004	1989.30	822.90	2812.20	321.57	461.14	782.71	3594.91
7.	Haryana	21745	2551.45	662.63	3214.08	257.64	397.38	655.02	3869.10
8.	Jharkhand	27659	822.94	340.24	1163.18	840.72	673.34	1514.06	2677.24
9.	Karnataka	53854	2207.28	199.87	2407.15	543.13	430.87	974.00	3381.15
10.	Kerala	32357	2324.52	226.70	2551.22	656.39	353.26	1009.65	3560.87
11.	Madhya Pradesh	62395	907.34	240.99	1148.33	664.61	467.92	1132.53	2280.86
12.	Maharashtra	99201	2480.42	352.12	2832.54	288.00	237.14	525.14	3357.68
13.	Orissa	37463	738.06	214.55	952.61	927.21	644.79	1572.00	2524.61
14.	Punjab	24858	2299.16	546.27	2845.43	284.69	652.71	937.40	3782.83
15.	Rajasthan	58430	1202.77	292.60	1495.37	571.98	382.15	954.13	2449.50
16.	Tamil Nadu	63104	2258.76	210.38	2469.14	506.99	271.73	778.72	3247.86
17.	Uttar Pradesh	171703	767.68	113.29	880.97	687.65	244.10	931.75	1812.72
18.	West Bengal	81989	1005.52	216.25	1221.77	609.89	305.02	914.91	2136.68
Hilly States									
19.	Arunachal Pradesh	1119	298.12	844.95	1143.07	1198.48	8834.59	10033.07	11176.14
20.	Assam	27366	661.80	237.34	899.14	720.63	1180.29	1900.92	2800.06
21.	Himachal Pradesh	6196	1433.78	340.31	1774.09	755.33	3463.04	4218.37	5992.46
22.	Jammu & Kashmir	10512	889.95	307.10	1197.05	776.78	4206.95	4983.73	6180.78
23.	Manipur	2452	251.83	201.35	453.18	1097.06	3849.39	4946.45	5399.63
24.	Meghalaya	2366	684.70	438.59	1123.29	1023.08	4172.57	5195.65	6318.94
25.	Mizoram	913	286.53	515.00	801.53	1599.12	8863.97	10463.09	11264.62
26.	Nagaland	2055	282.29	251.87	534.16	665.74	6609.10	7274.84	7809.00
27.	Sikkim	555	1218.56	1052.43	2270.99	2212.25	11425.59	13637.84	15908.83
28.	Triprura	3258	487.48	350.52	838.00	809.79	4604.05	5413.84	6251.84
29.	Uttaranchal	8713	1227.13	201.42	1428.55	468.05	1433.10	1901.15	3329.70
All States		1052293	1417.05	286.78	1703.83	593.51	514.14	1107.65	2811.48

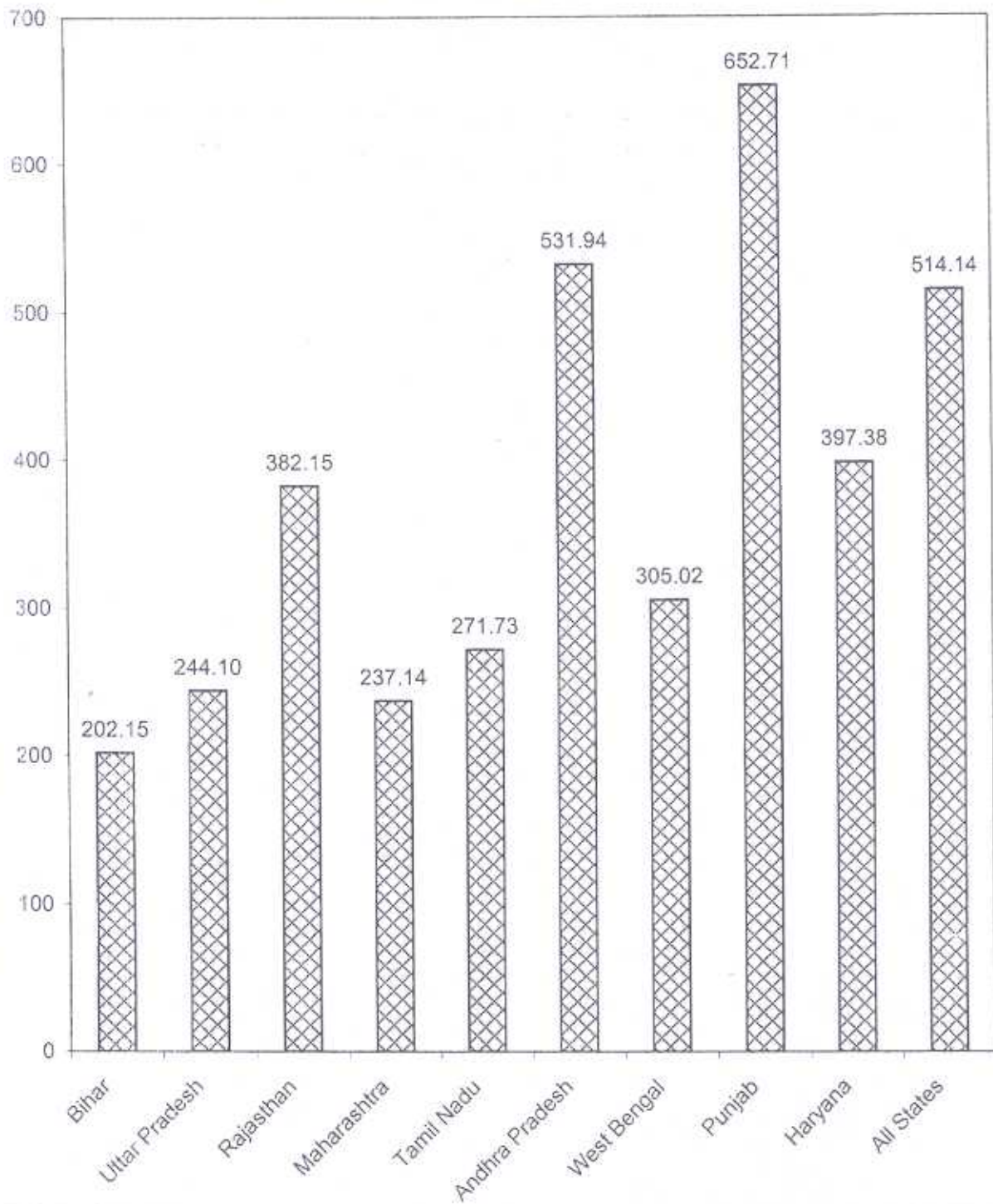
**Per Capita State's Own Tax Revenue of Selected States
during 2002-2003 (B.E.) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2002-2003 (B.E.) (In Rs.)**



**Per Capita Grants from the Centre of Selected States
during 2002-2003 (B.E.) (In Rs.)**



Structure of State's own Tax Revenue Receipts of States

2000-2001 (Accounts)

Out of the total State's own Tax Revenue of Rs. 117980.07 crore collected by all the States during 2000-2001 (Accounts), 1.20% was collected by all the States from Land Revenue. Like wise 13.59% was collected from State Excise, 62.18% from Sales Tax, 5.65% from Taxes on vehicles, 8.20% from Stamps and Registration fees and the remaining 9.18% was collected from other Taxes and Duties.

Non-Hilly States

In the non hilly States, the percentage share of Land Revenue collected by States themselves to total State's own Tax Revenue was maximum in West Bengal (8.63%) and minimum in Punjab (0.15%). In Delhi the Land revenue receipts was negligible. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (27.06%) followed by Rajasthan (21.10%), Uttar Pradesh (20.39%), Haryana (19.50%) and Madhya Pradesh (17.29%). Gujarat with 0.45% was at the bottom (due to prohibition in the State) succeeded by Orissa (6.19%), Goa (7.57%) and West Bengal (7.80%). The percentage share of Sales Tax to total State's own Tax Revenue was maximum in Delhi (76.99%) and minimum in Chhattisgarh (47.17%). For Haryana it was 59.70%. The percentage share of taxes on Vehicles to total State's own Tax Revenue was maximum in Rajasthan (9.65%) and minimum in Haryana (1.99%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.26% in Goa to 11.70% in Bihar. For Haryana it was 9.73%.

Hilly States

In the hilly States, the percentage share of Land revenue to total State's own Tax Revenue ranged from 0.33% in Sikkim to 8.04% in Mizoram. Percentage share of State Excise to total State's own Tax Revenue ranged from 2.53% in Manipur to 43.60% in Arunachal Pradesh. Percentage share of Sales Tax to total State's own Tax Revenue ranged from 37.22% in Sikkim to 64.96% in Assam. Percentage share of Taxes on Vehicles to total state's own Tax Revenue was maximum in Mizoram (14.00%) and minimum in Sikkim (2.34%). Percentage share of Stamps and Registration fees to total State's own Taxes ranged from 0.41% in Mizoram to 14.36% in Uttaranchal.

The details of State's own Tax revenue of Individual States and percentages of various State's own Tax revenue to total State's own Revenue during 2000-2001 (Accounts) are given in tables 10 & 11.

TABLE-10
Structure of State's own Tax Revenue of Individual States during 2000-2001 (Accounts)
(Rs. Crore)

Sr.No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1	Andhra Pradesh	116.30	1242.96	7303.20	833.97	670.93	384.56	10551.92
2	Bihar	37.61	275.90	1950.88	177.73	343.48	149.15	2934.75
3	Chhattisgarh	3.81	122.64	353.60	35.21	62.37	172.05	749.68
4	Delhi	0.01	557.22	3387.86	142.34	191.68	121.51	4400.62
5	Goa	3.00	38.98	387.82	29.92	21.91	33.17	514.80
6	Gujarat	81.53	40.37	5942.73	627.28	537.42	1817.49	9046.82
7	Haryana	11.73	840.56	2573.39	85.69	419.24	379.94	4310.55
8	Jharkhand	-	-	-	-	-	-	-
9	Karnataka	43.16	1523.13	5386.33	501.82	638.12	950.11	9042.67
10	Kerala	39.35	688.94	4344.33	394.85	341.10	61.69	5870.26
11	Madhya Pradesh	38.47	974.94	2766.57	405.89	477.08	976.63	5639.58
12	Maharashtra	214.72	1779.51	12196.39	785.84	2200.92	2546.90	19724.28
13	Orissa	53.26	135.31	1342.12	178.17	108.52	366.65	2184.03
14	Punjab	7.17	1324.67	2644.41	338.32	424.06	156.59	4895.22
15	Rajasthan	44.80	1118.48	2821.21	511.31	436.73	367.44	5299.97
16	Tamil Nadu	55.72	1868.68	8197.15	590.44	910.20	660.06	12282.25
17	Uttar Pradesh	69.85	2238.54	6118.36	543.08	1269.76	740.41	10980.00
18	West Bengal	510.80	461.61	3671.42	282.53	474.01	517.20	5917.57
Hilly States								
19	Arunachal Pradesh	1.45	9.02	8.19	1.12	0.25	0.66	20.69
20	Assam	67.20	137.56	917.89	73.77	38.64	177.87	1412.93
21	Himachal Pradesh	3.88	209.17	302.05	61.04	29.22	123.05	728.41
22	Jammu & Kashmir	3.90	298.07	358.77	23.32	21.06	42.93	748.05
23	Manipur	0.36	1.24	31.30	2.80	1.80	11.57	49.07
24	Meghalaya	1.10	41.09	64.71	4.66	3.01	4.05	118.62
25	Mizoram	1.16	0.96	6.06	2.02	0.06	4.17	14.43
26	Nagaland	0.26	2.50	35.70	5.00	4.29	8.46	56.21
27	Sikkim	0.22	17.61	24.50	1.54	0.50	21.45	65.82
28	Tripura	1.83	19.79	81.08	4.26	5.94	12.68	125.58
29	Uttaranchal	2.21	66.08	145.89	21.63	42.40	17.08	295.29
Total (All States)		1414.86	16035.53	73363.91	6665.55	9674.70	10825.52	117980.07

TABLE-11

Percentages of Various State's Own Tax Revenue to Total State's own Tax Revenue of Individual States during 2000-2001 (Accounts)

Sr.No	State	Percentage to total State's own Tax Revenue						Total State's Own Tax Revenue
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes & Duties	
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	1.10	11.78	69.21	7.90	6.36	3.65	100.00
2.	Bihar	1.28	9.40	66.48	6.06	11.70	5.08	100.00
3.	Chhattisgarh	0.51	16.36	47.17	4.69	8.32	22.95	100.00
4.	Delhi	0.00	12.66	76.99	3.23	4.36	2.76	100.00
5.	Goa	0.58	7.57	75.34	5.81	4.26	6.44	100.00
6.	Gujarat	0.90	0.45	65.69	6.93	5.94	20.09	100.00
7.	Haryana	0.27	19.50	59.70	1.99	9.73	8.81	100.00
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	0.48	16.84	59.56	5.55	7.06	10.51	100.00
10.	Kerala	0.67	11.74	74.00	6.73	5.81	1.05	100.00
11.	Madhya Pradesh	0.68	17.29	49.05	7.20	8.46	17.32	100.00
12.	Maharashtra	1.09	9.02	61.84	3.98	11.16	12.91	100.00
13.	Orissa	2.44	6.19	61.45	8.16	4.97	16.79	100.00
14.	Punjab	0.15	27.06	54.02	6.91	8.66	3.20	100.00
15.	Rajasthan	0.85	21.10	53.23	9.65	8.24	6.93	100.00
16.	Tamil Nadu	0.45	15.22	66.74	4.81	7.41	5.37	100.00
17.	Uttar Pradesh	0.64	20.39	55.72	4.95	11.56	6.74	100.00
18.	West Bengal	8.63	7.80	62.04	4.78	8.01	8.74	100.00
Hilly States								
19.	Arunachal Pradesh	7.01	43.60	39.58	5.41	1.21	3.19	100.00
20.	Assam	4.76	9.74	64.96	5.22	2.73	12.59	100.00
21.	Himachal Pradesh	0.53	28.72	41.47	8.38	4.01	16.89	100.00
22.	Jammu & Kashmir	0.52	39.85	47.96	3.12	2.81	5.74	100.00
23.	Manipur	0.73	2.53	63.79	5.70	3.67	23.58	100.00
24.	Meghalaya	0.93	34.64	54.55	3.93	2.54	3.41	100.00
25.	Mizoram	8.04	6.65	42.00	14.00	0.41	28.90	100.00
26.	Nagaland	0.46	4.45	63.51	8.90	7.63	15.05	100.00
27.	Sikkim	0.33	26.76	37.22	2.34	0.76	32.59	100.00
28.	Tripura	1.46	15.76	64.56	3.39	4.73	10.10	100.00
29.	Uttaranchal	0.75	22.38	49.41	7.32	14.36	5.78	100.00
All States		1.20	13.59	62.18	5.65	8.20	9.18	100.00

2001-2002 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 133077.82 crore collected by all the States during 2001-2002 (R.E), 1.65% was collected by all the States from Land Revenue. Like wise 13.46% was collected from State Excise, 59.97% from Sales Tax, 5.55% from Taxes on vehicles and 8.74% from Stamps and Registration fees and the remaining 10.63% was collected from other Taxes and Duties.

Non-Hilly States

In the non hilly States, the percentage share of Land revenue to total State's own Tax Revenue was maximum in West Bengal (14.85%) and minimum in Punjab ((0.17%). In Delhi the Land Revenue receipt was nil. For Haryana it was 0.78%. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab ((27.20%) followed by Uttar Pradesh (20.00%), Karnataka (19.86%), Rajasthan (18.67%) and Haryana (17.49%). Gujarat with 0.48% was at the bottom (due to prohibition in the State) succeeded by Goa (6.82%), West Bengal (7.25%), Maharashtra (8.28%) and Orissa (8.65%). The percentage share of Sales Tax to Total State's own Tax Revenue was maximum in Delhi (74.55%) and minimum in Chhattisgarh (42.92%). For Haryana it was 61.43%. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Rajasthan (9.55%) and minimum in Haryana (2.01%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.85% in Jharkhand to 15.93 % in Uttar Pradesh. For Haryana it was 9.04%.

Hilly States

In the hilly States, the percentage share of Land Revenue to total State's own Tax ranged from 0.05% in Himachal Pradesh to 6.22% in Mizoram. Percentage share of State Excise to total State's own Tax Revenue ranged from 2.76 % in Manipur to 38.31% in Meghalaya. Percentage share of Sales Tax to total State's own Tax Revenue ranged from 34.30% in Sikkim to 67.60 % in Assam. Percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Mizoram (11.32%) and minimum in Sikkim (1.91%). The percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 0.57% in Mizoram to 12.20% in Uttaranchal.

The details of State's own Tax Revenue of Individual States and percentages of various State's own Tax Revenue to total State's own Tax Revenue during 2001-2002 (R.E) are given in tables 12 & 13.

TABLE-12

**Structure of State's own Tax Revenue of Individual States during
2001-2002 (R.E.)**

		(Rs. Crore)						
Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registr-ation fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	81.72	1655.00	7860.12	933.03	728.06	399.39	11657.32
2.	Bihar	35.00	275.00	1450.00	150.00	340.00	192.37	2442.37
3.	Chhattisgarh	44.34	314.19	795.12	113.60	130.10	455.31	1852.66
4.	Delhi	0.00	700.00	3793.00	180.00	270.00	145.00	5088.00
5.	Goa	5.42	46.00	500.00	36.00	38.50	48.19	674.11
6.	Gujarat	100.00	45.00	6000.00	680.00	550.00	2122.72	9497.72
7.	Haryana	39.06	870.00	3056.00	100.00	450.00	460.04	4975.10
8.	Jharkhand	6.44	200.00	1515.00	140.00	80.00	134.51	2075.95
9.	Karnataka	52.13	2009.22	5581.67	634.92	880.05	957.51	10115.50
10.	Kerala	45.00	665.37	4865.51	472.32	477.93	67.46	6593.59
11.	Madhya Pradesh	41.70	800.00	2542.00	429.50	453.86	836.63	5103.69
12.	Maharashtra	282.00	1925.00	13180.00	950.00	2450.00	4461.48	23248.48
13.	Orissa	65.00	225.00	1485.00	220.00	130.00	475.00	2600.00
14.	Punjab	8.30	1350.00	2690.00	320.00	445.00	150.13	4963.43
15.	Rajasthan	94.00	1075.00	3150.00	550.00	500.00	390.10	5759.10
16.	Tamil Nadu	40.00	2050.00	8440.36	651.00	1081.24	712.15	12974.75
17.	Uttar Pradesh	90.60	2300.23	6257.24	306.07	1832.02	715.79	11501.95
18.	West Bengal	1084.96	530.00	4100.00	222.00	570.00	800.92	7307.88
Hilly States								
19.	Arunachal Pradesh	1.60	10.00	12.34	1.40	0.45	0.65	26.44
20.	Assam	72.00	142.46	1064.61	82.61	42.25	170.89	1574.82
21.	Himachal Pradesh	0.38	229.00	355.00	69.38	30.16	126.32	810.24
22.	Jammu & Kashmir	2.31	178.47	400.00	26.04	23.10	227.62	857.54
23.	Manipur	0.46	1.50	32.00	2.85	2.35	15.23	54.39
24.	Meghalaya	0.19	53.80	72.80	4.70	2.93	6.03	140.45
25.	Mizoram	1.10	1.10	9.00	2.00	0.10	4.37	17.67
26.	Nagaland	0.38	1.80	30.41	5.35	1.80	12.70	52.44
27.	Sikkim	0.43	17.00	21.50	1.20	0.56	22.00	62.69
28.	Tripura	2.30	20.00	96.61	4.68	6.47	13.80	143.86
29.	Uttaranchal	3.27	228.44	450.00	95.00	110.52	18.45	905.68
Total (All States)		2200.09	17918.58	79805.29	7383.65	11627.45	14142.76	133077.82

TABLE-13

Percentages of Various State's own Tax Revenue to total State's Own Tax Revenue of Individual States during 2001-2002 (R.E)

Sr.No.	State	Percentage of Total State's own Tax Revenue						Total State's Own Tax Revenue
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes & Duties	
1	2	10	11	12	13	14	15	16
Non -Hilly States								
1.	Andhra Pradesh	0.70	14.20	67.43	8.00	6.24	3.43	100.00
2.	Bihar	1.43	11.26	59.37	6.14	13.92	7.88	100.00
3.	Chhattisgarh	2.39	16.96	42.92	6.13	7.02	24.58	100.00
4.	Delhi	0.00	13.76	74.55	3.54	5.30	2.85	100.00
5.	Goa	0.81	6.82	74.17	5.34	5.71	7.15	100.00
6.	Gujarat	1.05	0.48	63.17	7.16	5.79	22.35	100.00
7.	Haryana	0.78	17.49	61.43	2.01	9.04	9.25	100.00
8.	Jharkhand	0.31	9.64	72.98	6.74	3.85	6.48	100.00
9.	Karnataka	0.51	19.86	55.18	6.28	8.70	9.47	100.00
10.	Kerala	0.68	10.09	73.79	7.17	7.25	1.02	100.00
11.	Madhya Pradesh	0.82	15.67	49.81	8.42	8.89	16.39	100.00
12.	Maharashtra	1.21	8.28	56.69	4.09	10.54	19.19	100.00
13.	Orissa	2.50	8.65	57.12	8.46	5.00	18.27	100.00
14.	Punjab	0.17	27.20	54.20	6.45	8.96	3.02	100.00
15.	Rajasthan	1.63	18.67	54.70	9.55	8.68	6.77	100.00
16.	Tamil Nadu	0.31	15.80	65.05	5.02	8.33	5.49	100.00
17.	Uttar Pradesh	0.79	20.00	54.40	2.66	15.93	6.22	100.00
18.	West Bengal	14.85	7.25	56.10	3.04	7.80	10.96	100.00
Hilly States								
19.	Arunachal Pradesh	6.05	37.82	46.67	5.30	1.70	2.46	100.00
20.	Assam	4.57	9.05	67.60	5.25	2.68	10.85	100.00
21.	Himachal Pradesh	0.05	28.26	43.82	8.56	3.72	15.59	100.00
22.	Jammu & Kashmir	0.27	20.81	46.65	3.04	2.69	26.54	100.00
23.	Manipur	0.85	2.76	58.83	5.24	4.32	28.00	100.00
24.	Meghalaya	0.13	38.31	51.83	3.35	2.09	4.29	100.00
25.	Mizoram	6.22	6.23	50.93	11.32	0.57	24.73	100.00
26.	Nagaland	0.73	3.43	57.99	10.20	3.43	24.22	100.00
27.	Sikkim	0.69	27.12	34.30	1.91	0.89	35.09	100.00
28.	Tripura	1.60	13.90	67.16	3.25	4.50	9.59	100.00
29.	Uttaranchal	0.36	25.22	49.69	10.49	12.20	2.04	100.00
All States		1.65	13.46	59.97	5.55	8.74	10.63	100.00

2002-2003 (Budget Estimates)

Out of total estimated State's own Tax Revenue of Rs. 149114.96 crore collected by all the States during 2002-2003 (B.E), 1.76% was estimated to be collected by all the States from Land Revenue . Like wise, 13.54% was estimated to be collected from State Excise, 60.69% from Sales Tax, 5.60% from Taxes on vehicles, 8.81 % from Stamps and Registration fees and remaining 9.60% was estimated to collect from other Taxes and Duties.

Non- Hilly States

In the non hilly States, the percentage share of Land Revenue estimated to be collected by States themselves to total State's own Tax was maximum in West Bengal 15.87% and minimum in Punjab 0.16%. For Haryana it was estimated as 0.98% .In Delhi the Land Revenue receipt was estimated nil. The percentage share of State Excise to total State's own Tax Revenue was estimated to be collected maximum in Punjab (25.20%) followed by Uttar Pradesh (20.46%), Karnataka (19.14%), Chhattisgarh (18.31%), Rajasthan (17.64%),Haryana (16.94%) and Tamil Nadu (16.54%). Gujarat with 0.49% was estimated at the bottom (due to prohibition in the State) succeeded by West Bengal (7.39%) and Goa (8.24%).The percentage share of Sales Tax to total State's own Tax Revenue was estimated to be collected maximum in Kerala (74.46%) and minimum in Chhattisgarh (43.10%) .For Haryana it was estimated as 62.19% .The percentage share of Taxes on Vehicles to total State's own Tax revenue was estimated to be collected maximum in Rajasthan (9.25%) and minimum in Haryana (1.89%).Percentage share of Stamps and Registration fees to total State's own Tax Revenue was estimated to range from 3.95% in Jharkhand to 15.81% in Uttar Pradesh . For Haryana it was estimated as 8.92%.

Hilly States

In the hilly States, the percentage share of Land Revenue to total State's own Tax Revenue was estimated to range from 0.13% in Meghalaya to 26.76% in Mizoram.The percentage share of State Excise to total State's own Tax Revenue was estimated to be maximum in Meghalaya (38.27%) and minimum in Nagaland (3.10%).The percentage share of Sales Tax to total State's own Tax Revenue was estimated to range from Rs. 31.79% in Sikkim to 68.32% in Tripura. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was estimated to be maximum in Uttaranchal (9.95%) and minimum in Sikkim (2.04%).The percentage share of Stamps and Registration fees to total State's own Tax Revenue was estimated to range from 0.42% in Mizoram to 11.52% in Uttaranchal .The details of State's own Tax Revenue of Individual State and percentage of various State's own Tax Revenue to total State's own Tax Revenue during 2002-2003 (B.E) are given in tables 14 & 15.

TABLE - 14

Structure of State's Own Tax Revenue of Individual States during 2002-2003 (B.E.)

(Rs. crore)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registr- ation fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	129.71	1870.00	8754.40	1032.76	821.01	851.79	13459.67
2.	Bihar	56.19	308.00	1598.47	200.00	400.00	251.04	2813.70
3.	Chhattisgarh	62.40	390.01	918.26	120.00	143.10	496.64	2130.41
4.	Delhi	0.00	740.00	4193.00	190.00	400.00	156.00	5679.00
5.	Goa	5.96	60.00	525.00	39.60	42.35	55.01	727.92
6.	Gujarat	130.00	50.40	6600.00	784.00	550.00	2230.73	10345.13
7.	Haryana	54.27	940.00	3450.00	105.00	495.00	503.85	5548.12
8.	Jharkhand	7.08	224.10	1621.54	182.74	90.00	150.72	2276.18
9.	Karnataka	58.28	2275.10	6787.19	786.84	1026.42	953.23	11887.06
10.	Kerala	49.45	748.41	5600.40	540.81	501.83	80.56	7521.46
11.	Madhya Pradesh	41.70	864.00	2834.33	519.00	490.16	912.15	5661.34
12.	Maharashtra	313.02	2150.00	14680.00	1025.00	2675.00	3762.98	24606.00
13.	Orissa	60.00	250.00	1665.00	235.00	115.00	440.00	2765.00
14.	Punjab	9.00	1440.00	3250.00	350.00	500.00	166.26	5715.26
15.	Rajasthan	96.00	1240.00	4000.00	650.00	600.00	441.80	7027.80
16.	Tamil Nadu	44.82	2357.98	9071.41	700.50	1285.30	793.67	14253.68
17.	Uttar Pradesh	96.32	2696.33	7297.37	302.45	2084.04	704.71	13181.22
18.	West Bengal	1307.75	609.50	4715.00	255.00	680.50	676.36	8244.11
Hilly States								
19.	Arunachal Pradesh	1.70	10.50	18.36	1.57	0.50	0.73	33.36
20.	Assam	82.80	163.83	1224.30	95.05	48.59	196.51	1811.08
21.	Himachal Pradesh	3.20	244.00	397.16	77.61	30.16	136.24	888.37
22.	Jammu & Kashmir	2.46	195.47	440.00	26.43	25.69	245.47	935.52
23.	Manipur	0.56	2.00	36.00	3.00	2.68	17.51	61.75
24.	Meghalaya	0.21	62.00	84.00	5.39	3.64	6.76	162.00
25.	Mizoram	7.00	1.10	10.00	2.10	0.11	5.85	26.16
26.	Nagaland	0.45	1.80	34.55	5.76	1.85	13.60	58.01
27.	Sikkim	0.23	19.50	21.50	1.38	0.57	24.45	67.63
28.	Tripura	2.21	21.00	108.50	5.06	7.05	15.00	158.82
29.	Uttaranchal	3.27	255.36	560.00	106.41	123.20	20.96	1069.20
Total (All States)		2626.04	20190.39	90495.74	8348.46	13143.75	14310.57	149114.96

TABLE -15
Percentages of Various State's own Tax Revenue to total State's own Tax Revenue of Individual States during 2002-2003 (B.E)

Sr.No.	State	Percentage to Total State's own Tax Revenue						Total State's Own tax Revenue
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	0.97	13.89	65.04	7.67	6.10	6.33	100.00
2.	Bihar	2.00	10.95	56.81	7.11	14.21	8.92	100.00
3.	Chhattisgarh	2.93	18.31	43.10	5.63	6.72	23.31	100.00
4.	Delhi	0.00	13.03	73.83	3.35	7.04	2.75	100.00
5.	Goa	0.82	8.24	72.12	5.44	5.82	7.56	100.00
6.	Gujarat	1.26	0.49	63.80	7.58	5.31	21.56	100.00
7.	Haryana	0.98	16.94	62.19	1.89	8.92	9.08	100.00
8.	Jharkhand	0.31	9.85	71.24	8.03	3.95	6.62	100.00
9.	Karnataka	0.49	19.14	57.10	6.62	8.63	8.02	100.00
10.	Kerala	0.66	9.95	74.46	7.19	6.67	1.07	100.00
11.	Madhya Pradesh	0.74	15.26	50.06	9.17	8.66	16.11	100.00
12.	Maharashtra	1.27	8.74	59.66	4.17	10.87	15.29	100.00
13.	Orissa	2.17	9.04	60.22	8.50	4.16	15.91	100.00
14.	Punjab	0.16	25.20	56.86	6.12	8.75	2.91	100.00
15.	Rajasthan	1.36	17.64	56.92	9.25	8.54	6.29	100.00
16.	Tamil Nadu	0.31	16.54	63.64	4.92	9.02	5.57	100.00
17.	Uttar Pradesh	0.73	20.46	55.36	2.29	15.81	5.35	100.00
18.	West Bengal	15.87	7.39	57.19	3.09	8.26	8.20	100.00
Hilly States								
19.	Arunachal Pradesh	5.10	31.47	55.03	4.71	1.50	2.19	100.00
20.	Assam	4.57	9.05	67.60	5.25	2.68	10.85	100.00
21.	Himachal Pradesh	0.36	27.47	44.71	8.74	3.39	15.33	100.00
22.	Jammu & Kashmir	0.26	20.89	47.03	2.83	2.75	26.24	100.00
23.	Manipur	0.91	3.24	58.30	4.86	4.34	28.35	100.00
24.	Meghalaya	0.13	38.27	51.85	3.33	2.25	4.17	100.00
25.	Mizoram	26.76	4.20	38.23	8.03	0.42	22.36	100.00
26.	Nagaland	0.77	3.10	59.58	9.93	3.19	23.43	100.00
27.	Sikkim	0.34	28.84	31.79	2.04	0.84	36.15	100.00
28.	Tripura	1.39	13.22	68.32	3.19	4.44	9.44	100.00
29.	Uttaranchal	0.31	23.88	52.38	9.95	11.52	1.96	100.00
All States		1.76	13.54	60.69	5.60	8.81	9.60	100.00

**Per Capita State's own Tax Revenue Receipts of States
2000-2001 (Accounts)
Non-Hilly States**

In the non-hilly States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs.63.94) and minimum in Delhi (Rs.0.01) succeeded by Chhattisgarh (Rs. 1.84), Punjab(Rs.2.97), Uttar Pradesh (Rs. 4.25), Bihar (Rs. 4.59) and Haryana (Rs. 5.62). The per capita revenue receipt from State Excise was maximum in Punjab (Rs.549.52) followed by Delhi (Rs. 410.20) and Haryana (Rs.402.97) . The Per Capita State Excise was minimum in Gujarat (Rs. 8.06) . It was due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 170.64 in Chhattisgarh to Rs. 2604.57 in Goa. For Haryana it was Rs. 1233.71. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.200.94) and minimum in Chhattisgarh (Rs.16.99) succeeded by Bihar (Rs. 21.71) , Uttar Pradesh (Rs. 33.02) , West Bengal (Rs.35.37) and Haryana (Rs.41.08). The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 229.14) and minimum in Orissa (Rs. 29.70). For Haryana it was Rs. 200.99.

Hilly States

In the hilly States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 25.36) followed by Arunachal Pradesh (Rs.13.37) , Mizoram (Rs. 13.13), Himachal Pradesh (Rs. 6.42), Tripura (Rs.5.73), Meghalaya (Rs. 4.82) and Sikkim(Rs. 4.13). In the remaining each hilly States it was less than Rs. 4. The per capita revenue receipt from State Excise ranged from Rs. 5.25 in Manipur to Rs. 346.25 in Himachal Pradesh. The Per capita revenue receipts from Sales Tax ranged from Rs. 132.57 in Manipur to Rs. 500.00 in Himachal Pradesh except in Mizoram (Rs.68.55) and Arunachal Pradesh (Rs. 75.48) . In these hilly States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 101.05) and minimum in Arunachal Pradesh (Rs. 10.32) . The per capita revenue receipt from Stamps and Registration fees was less than Rs. 23 in each hilly States except in Himachal Pradesh (Rs. 48.37) and Uttaranchal (Rs. 50.31).

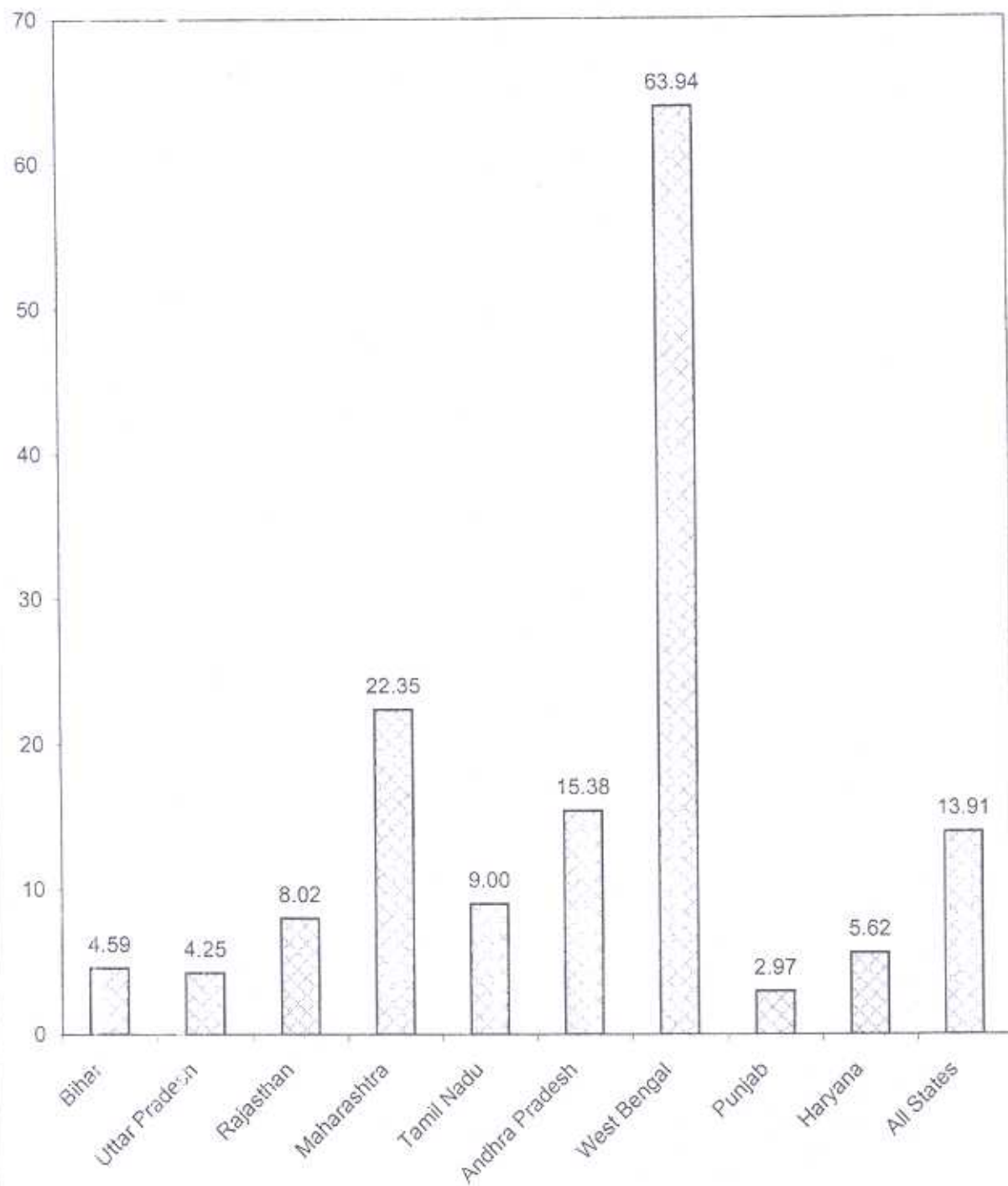
The details of per capita State's own Tax Revenue of Individual States during 2000-2001 (Accounts) are given in table -16. Graphic Presentation of data of selected States has also been given alongwith the table.

TABLE-16

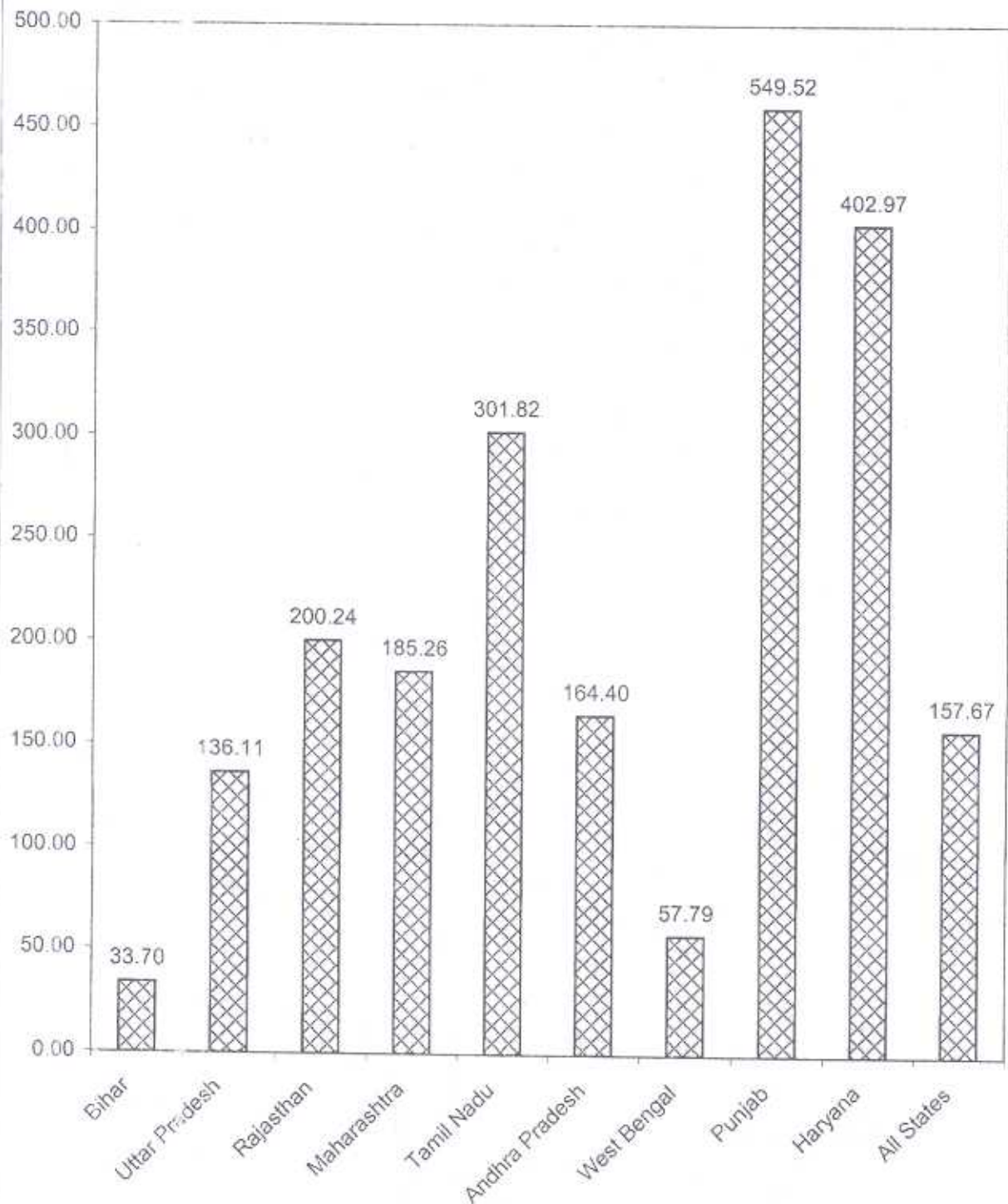
Per Capita State's own Tax Revenue of individual Stats during 2000-2001 (Accounts)
(In Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non- Hilly States								
1.	Andhra Pradesh	15.38	164.40	965.98	110.31	88.74	50.87	1395.68
2.	Bihar	4.59	33.70	238.28	21.71	41.95	18.22	358.45
3.	Chhattisgarh	1.84	59.18	170.64	16.99	30.10	83.03	361.78
4.	Delhi	0.01	410.20	2494.01	104.78	141.11	89.45	3239.56
5.	Goa	20.15	261.79	2604.57	200.94	147.14	222.76	3457.35
6.	Gujarat	16.27	8.06	1186.08	125.20	107.26	362.74	1805.61
7.	Haryana	5.62	402.97	1233.71	41.08	200.99	182.15	2066.52
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	8.23	290.59	1027.61	95.74	121.74	181.26	1725.17
10.	Kerala	12.39	216.95	1368.08	124.34	107.42	19.43	1848.61
11.	Madhya Pradesh	6.42	162.77	461.88	67.76	79.65	163.05	941.53
12.	Maharashtra	22.35	185.26	1269.76	81.81	229.14	265.16	2053.48
13.	Orissa	14.58	37.04	367.36	48.77	29.70	100.36	597.81
14.	Punjab	2.97	549.52	1096.99	140.35	175.92	64.96	2030.71
15.	Rajasthan	8.02	200.24	505.07	91.54	78.18	65.78	948.83
16.	Tamil Nadu	9.00	301.82	1323.98	95.37	147.01	106.61	1983.79
17.	Uttar Pradesh	4.25	136.11	372.02	33.02	77.21	45.02	667.63
18.	West Bengal	63.94	57.79	459.61	35.37	59.34	64.75	740.80
Hilly States								
19.	Arunachal Pradesh	13.37	83.13	75.48	10.32	2.31	6.08	190.69
20.	Assam	25.36	51.91	346.37	27.84	14.58	67.12	533.18
21.	Himachal Pradesh	6.42	346.25	500.00	101.05	48.37	203.69	1205.78
22.	Jammu & Kashmir	3.91	299.00	359.89	23.39	21.13	43.06	750.38
23.	Manipur	1.53	5.25	132.57	11.86	7.62	49.01	207.84
24.	Meghalaya	4.82	179.98	283.44	20.41	13.19	17.74	519.58
25.	Mizoram	13.13	10.86	68.55	22.85	0.68	47.17	163.24
26.	Nagaland	1.34	12.85	183.55	25.71	22.06	43.49	289.00
27.	Sikkim	4.13	331.01	460.53	28.95	9.40	403.20	1237.22
28.	Tripura	5.73	62.00	254.01	13.35	18.61	39.72	393.42
29.	Uttaranchal	2.62	78.41	173.10	25.66	50.31	20.27	350.37
All States		13.91	157.67	721.36	65.54	95.13	106.45	1160.06

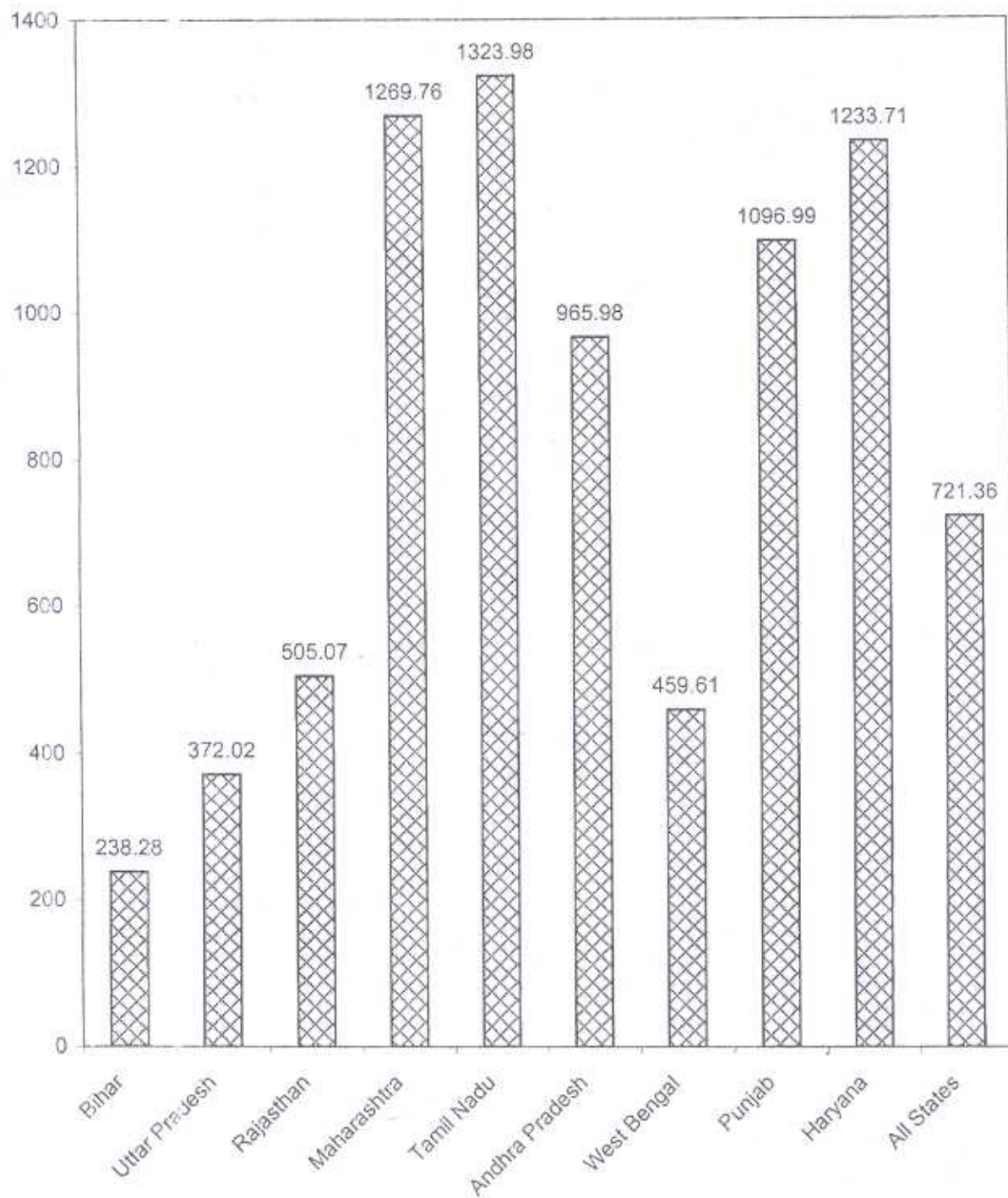
**Per Capita Land Revenue of Selected States
during 2000-2001 (Accounts) (In Rs.)**



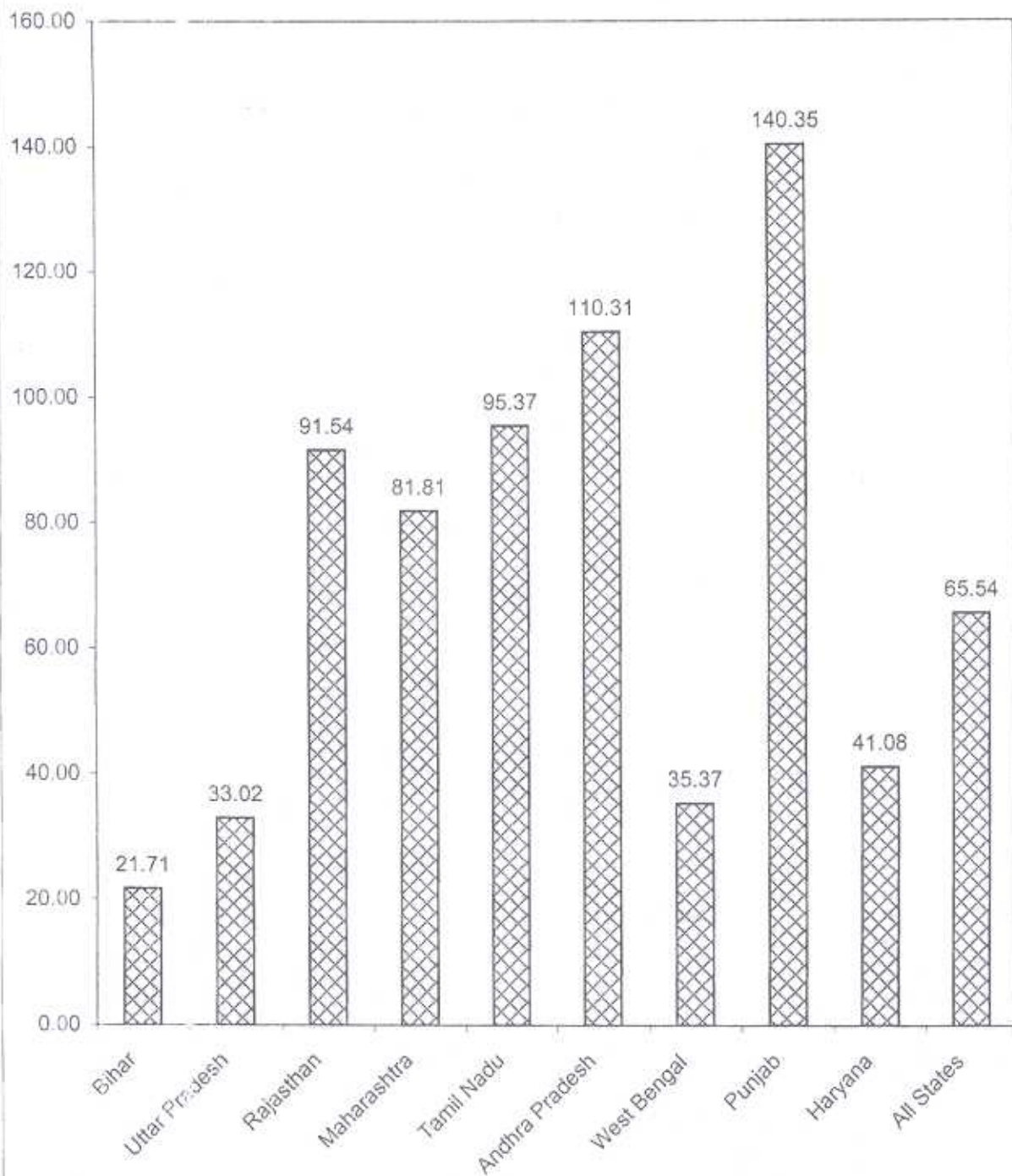
**Per Capita State Excise of Selected States
during 2000-2001 (Accounts) (In Rs.)**



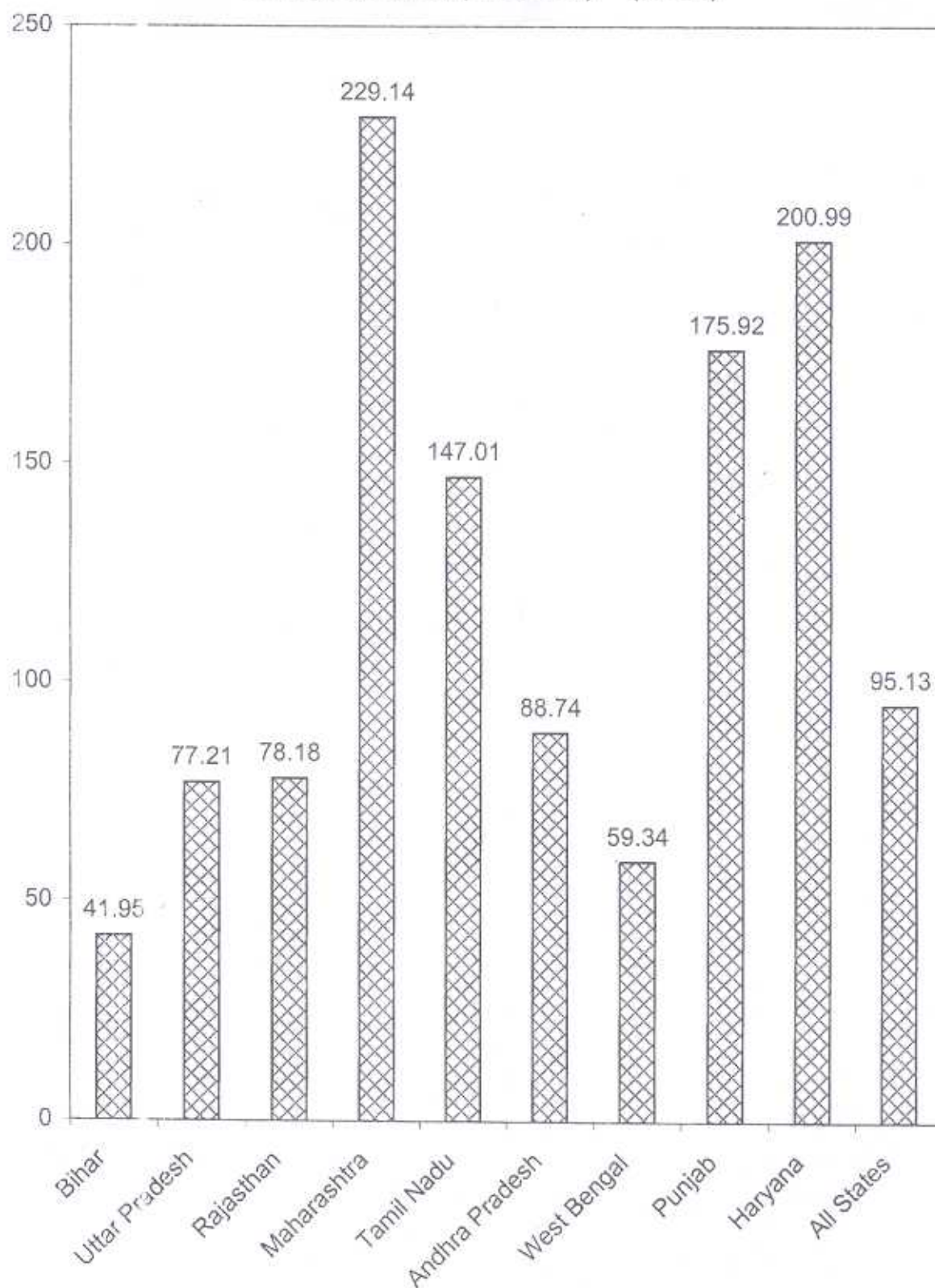
**Per Capita Sales Tax of Selected States
during 2000-2001 (Accounts) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2000-2001 (Accounts) (In Rs.)**



**Per Capita Stamps and Registration fees of Selected States
during 2000-2001 (Accounts) (In Rs.)**



2001-2002 (Revised Estimates)

Non Hilly States

In the non hilly States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs. 134.31) and minimum in Jharkhand (Rs. 2.37) succeeded by Punjab (Rs. 3.38), Bihar (Rs. 4.15), Uttar Pradesh (Rs. 5.38) and Tamil Nadu (Rs. 6.41). The per capita revenue receipt from State Excise was maximum in Punjab (Rs. 549.97) followed by Delhi (Rs. 497.37) and Haryana (Rs. 406.58). The per capita revenue receipts from State Excise was minimum in Gujarat (Rs. 8.78). It was due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 172.11 in Bihar to Rs. 3291.64 in Goa. For Haryana it was Rs. 1428.17. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs. 237.00) and minimum in Bihar (Rs. 17.80) succeeded by Uttar Pradesh (Rs. 18.19), West Bengal (Rs. 27.48), Haryana (Rs. 46.73) and Jharkhand (Rs. 51.41). The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (Rs. 253.46) and minimum in Jharkhand (Rs. 29.38). For Haryana it was Rs. 210.30.

Hilly States

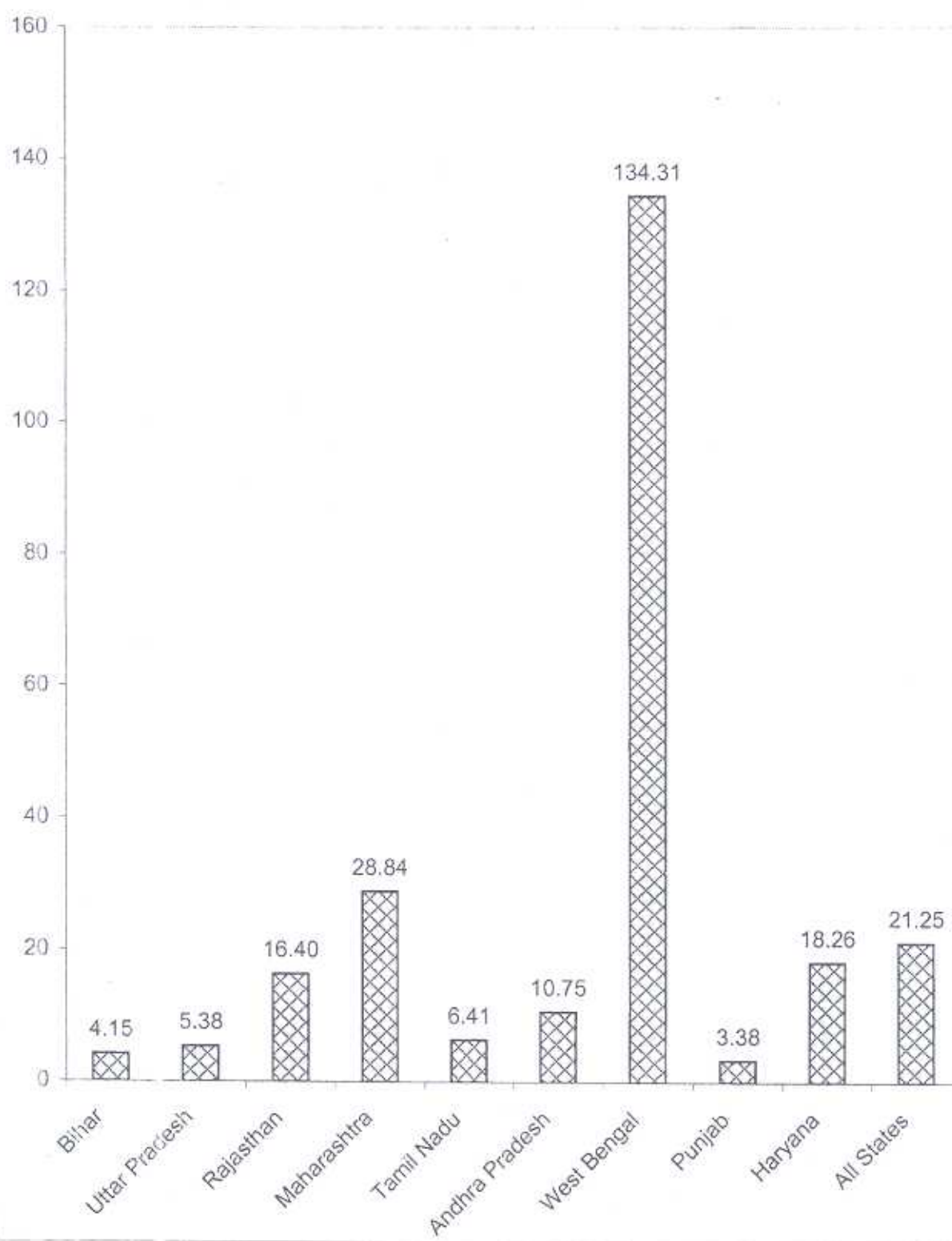
In the hilly States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 26.81) followed by Arunachal Pradesh (Rs. 14.52) and Mizoram (Rs. 12.20). In the remaining each hilly States it was less than Rs. 8. The per capita revenue receipt from State Excise ranged from Rs. 6.18 in Manipur to Rs. 373.57 in Himachal Pradesh. The per Capita Sales Tax ranged from Rs. 111.98 in Andhra Pradesh to Rs. 579.12 in Himachal Pradesh except Mizoram where it was Rs. 99.78. In these hilly States, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 113.18) and minimum in Manipur (Rs. 11.74). The per capita revenue receipt from Stamps and Registration fees in each hilly States was less than Rs. 23 except in Himachal Pradesh (Rs. 49.20) and Uttranchal (Rs. 129.19).

The details of per capita State's own Tax Revenue of individual states during 2001-2002 (R.E) are given table 17. Graphic Presentation of data of selected States has also been given along with the table.

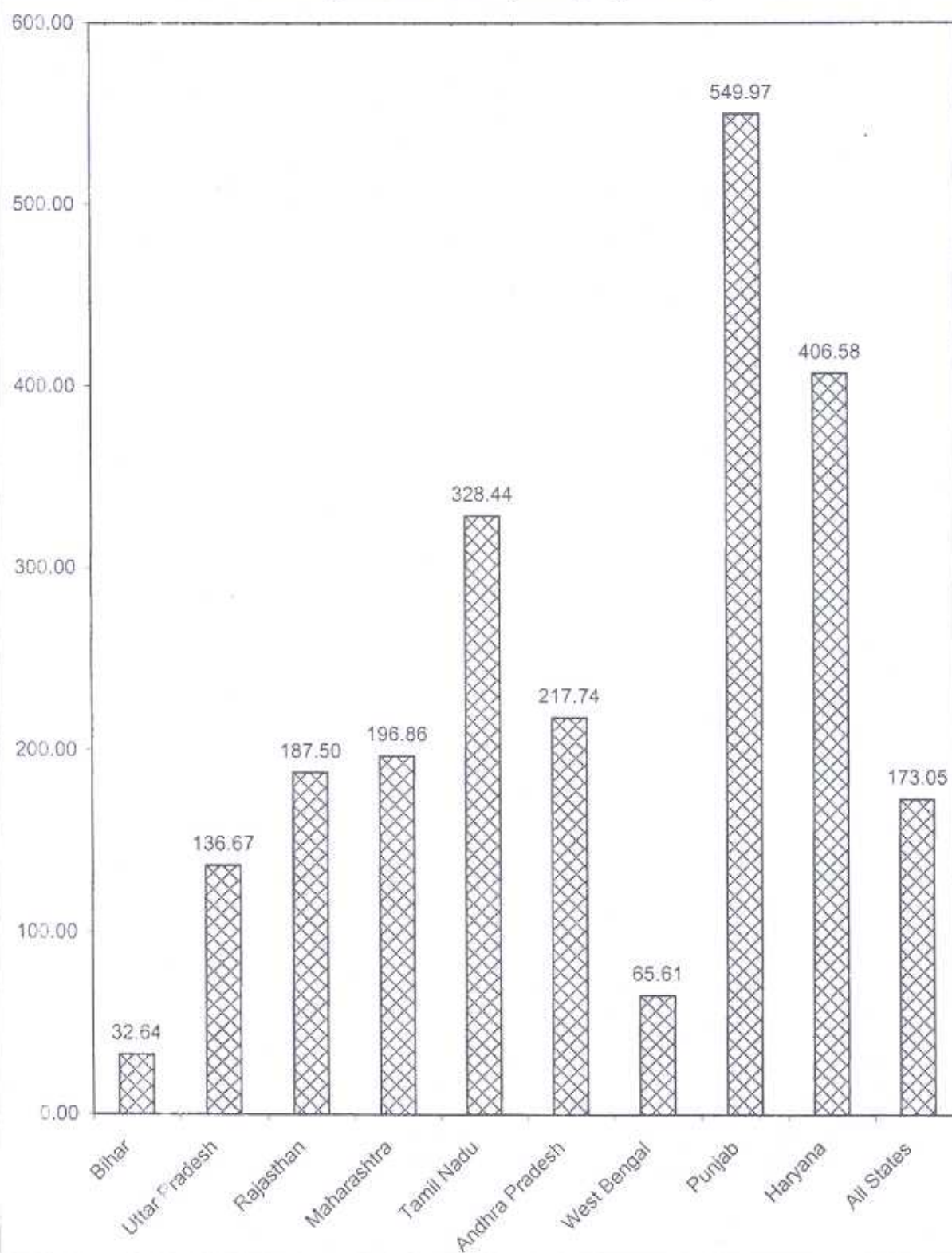
TABLE -17
Per Capita State's own Tax Revenue of Individual States during 2001-2002 (R.E)
(In Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	10.75	217.74	1034.12	122.75	95.79	52.55	1533.70
2.	Bihar	4.15	32.64	172.11	17.80	40.36	22.83	289.89
3.	Chhattisgarh	21.19	150.14	379.95	54.28	62.17	217.57	885.30
4.	Delhi	0.00	497.37	2695.04	127.90	191.84	103.03	3615.18
5.	Goa	35.68	302.83	3291.64	237.00	253.46	317.25	4437.86
6.	Gujarat	19.51	8.78	1170.34	132.64	107.28	414.05	1852.60
7.	Haryana	18.26	406.58	1428.17	46.73	210.30	214.99	2325.03
8.	Jharkhand	2.37	73.45	556.37	51.41	29.38	49.40	762.38
9.	Karnataka	9.80	377.73	1049.35	119.36	165.45	180.01	1901.70
10.	Kerala	14.08	208.14	1521.99	147.75	149.50	21.10	2062.56
11.	Madhya Pradesh	6.83	130.94	416.07	70.30	74.28	136.94	835.36
12.	Maharashtra	28.84	196.86	1347.86	97.15	250.55	456.25	2377.51
13.	Orissa	17.58	60.86	401.68	59.51	35.16	128.48	703.27
14.	Punjab	3.38	549.97	1095.86	130.36	181.28	61.16	2022.01
15.	Rajasthan	16.40	187.50	549.43	95.93	87.21	68.04	1004.51
16.	Tamil Nadu	6.41	328.44	1352.28	104.30	173.23	114.10	2078.76
17.	Uttar Pradesh	5.38	136.67	371.79	18.19	108.85	42.53	683.41
18.	West Bengal	134.31	65.61	507.56	27.48	70.57	99.15	904.68
Hilly States								
19.	Arunachal Pradesh	14.52	90.74	111.98	12.71	4.08	5.90	239.93
20.	Assam	26.81	53.05	396.45	30.76	15.73	63.64	586.44
21.	Himachal Pradesh	0.62	373.57	579.12	113.18	49.20	206.07	1321.76
22.	Jammu & Kashmir	2.26	174.71	391.58	25.49	22.62	222.83	839.49
23.	Manipur	1.90	6.18	131.85	11.74	9.68	62.75	224.10
24.	Meghalaya	0.81	230.01	311.25	20.09	12.53	25.78	600.47
25.	Mizoram	12.20	12.19	99.78	22.17	1.11	48.45	195.90
26.	Nagaland	1.85	8.78	148.34	26.10	8.78	61.95	255.80
27.	Sikkim	7.79	307.97	389.49	21.74	10.15	398.55	1135.69
28.	Tripura	7.19	62.56	302.19	14.64	20.24	43.17	449.99
29.	Uttaranchal	3.82	267.02	526.01	111.05	129.19	21.57	1058.66
All States		21.25	173.05	770.76	71.31	112.30	136.59	1285.26

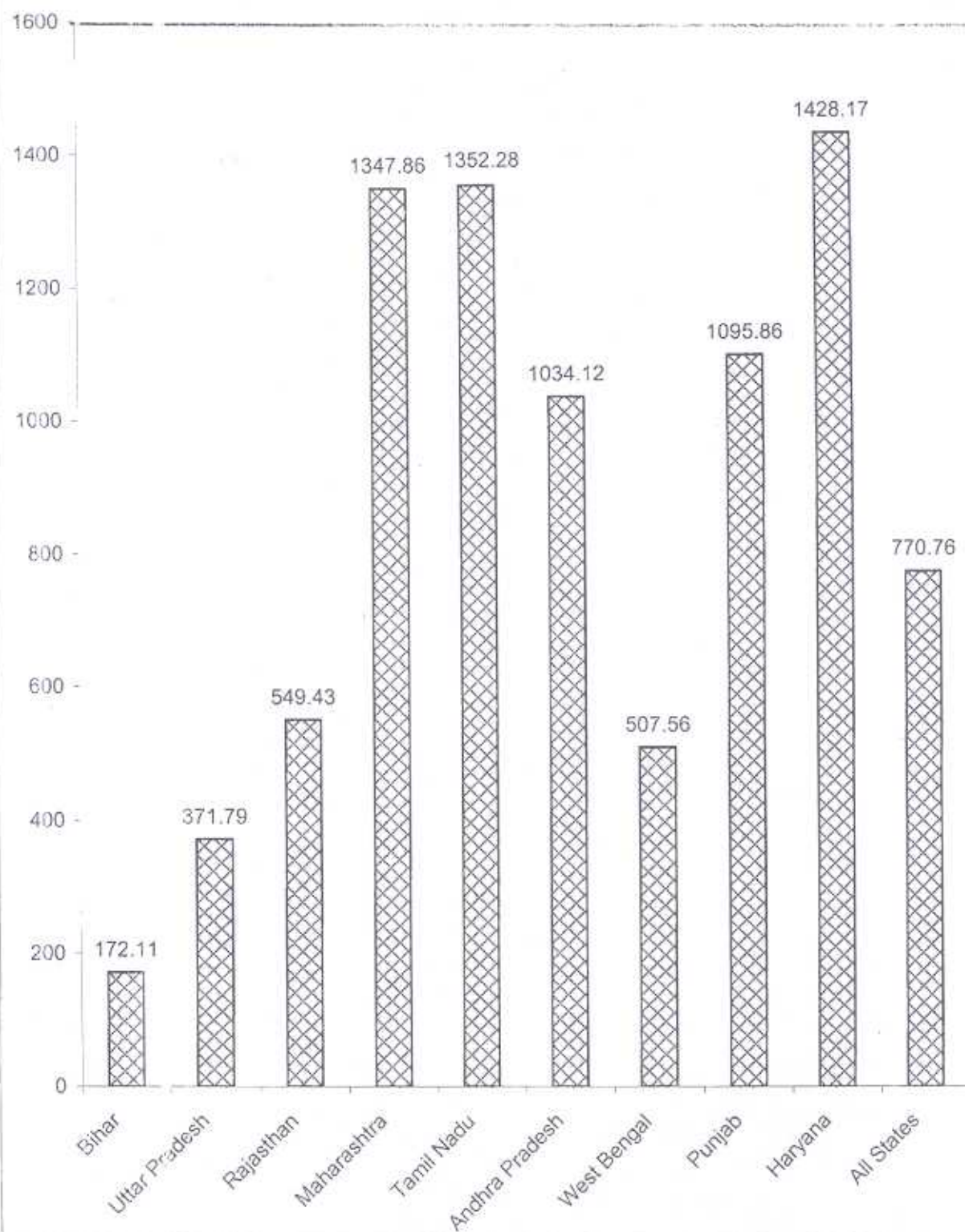
**Per Capita Land Revenue of Selected States
during 2001-2002 (R.E.) (In Rs.)**



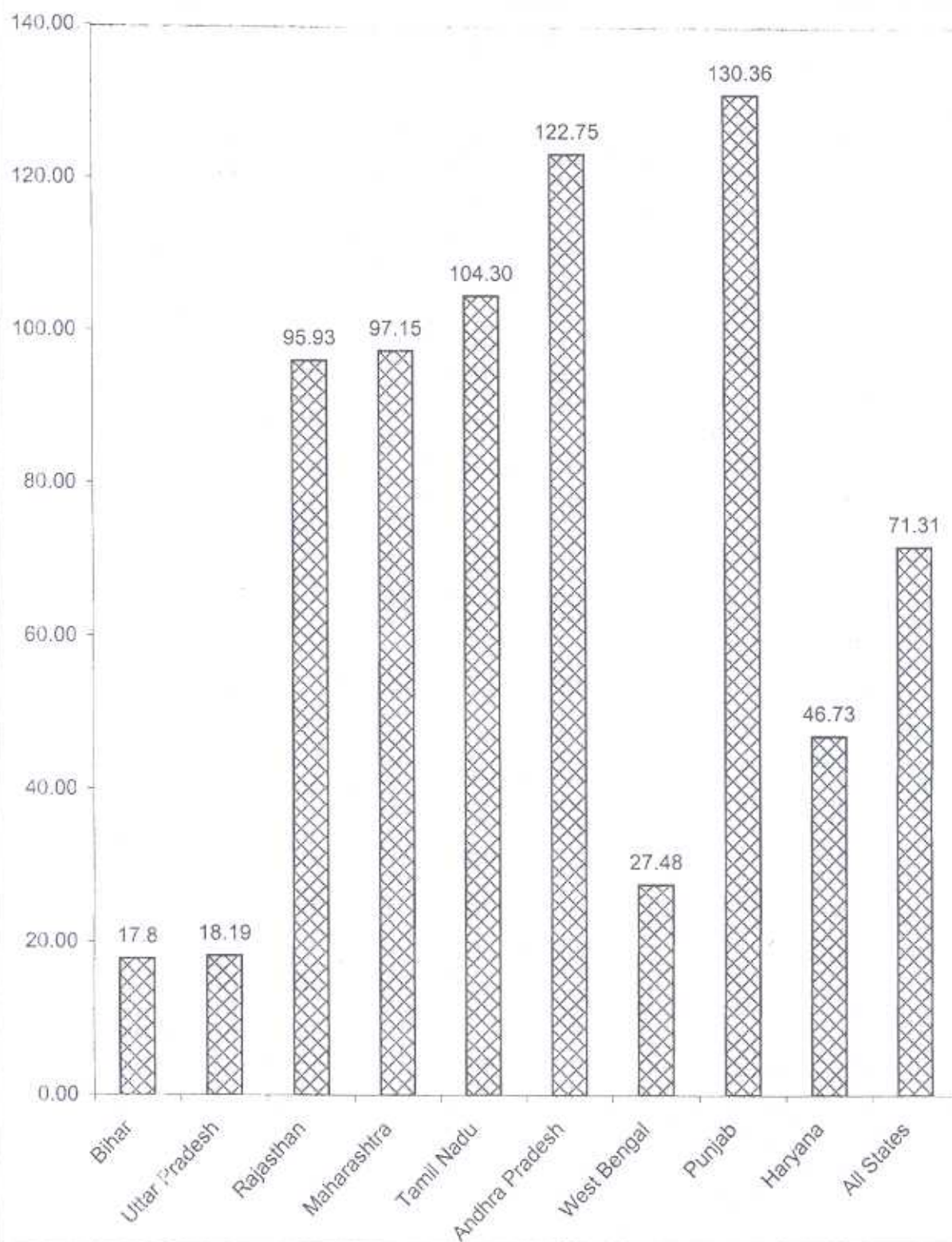
**Per Capita State Excise of Selected States
during 2001-2002 (R.E.) (In Rs.)**



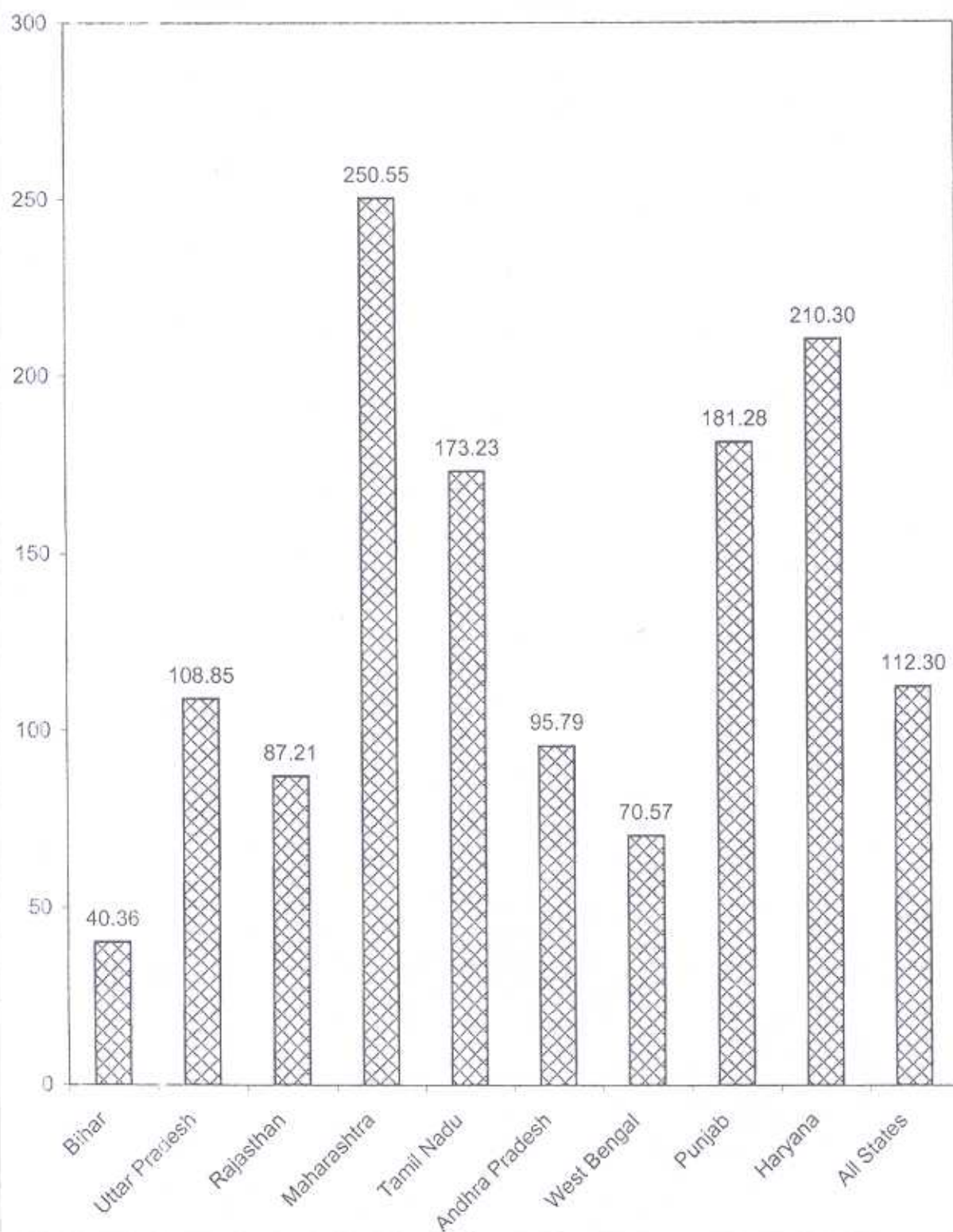
**Per Capita Sales Tax of Selected States
during 2001-2002 (R.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2001-2002 (R.E.) (In Rs.)**



Per Capita Stamps and Registration fees of Selected States
during 2001-2002 (R.E.) (In Rs.)



2002-2003 (Budget Estimates)

Non- Hilly States

In the non hilly States, the per capita revenue receipt from Land Revenue was estimated to be maximum in West Bengal (Rs. 159.50) and minimum in Jharkhand (Rs. 2.56) succeeded by Punjab (Rs. 3.62), Uttar Pradesh (Rs. 5.61), Bihar (Rs.6.57), Madhya Pradesh (Rs.6.68), Tamil Nadu (Rs. 7.10), Karnataka (Rs.10.82), Kerala (Rs. 15.28), Orissa (Rs. 16.01), Rajasthan (Rs. 16.43), Andhra Pradesh (Rs. 16.81), Haryana (Rs. 24.96) and Gujarat (Rs. 25.00). In Delhi the per capita revenue receipt from Land Revenue was estimated nil. The per capita revenue receipt from State Excise was estimated to be maximum in Punjab (Rs. 579.29) followed by Delhi (Rs. 510.55) and Haryana (Rs. 432.28). The per capita revenue receipt from State Excise was estimated to be collected minimum in Gujarat (Rs.9.69). It was due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 186.79 in Bihar to Rs. 3760.75 in Goa. For Haryana it was estimated to be Rs. 1586.57. The per capita revenue receipt from Taxes on Vehicles was estimated to be collected maximum in Goa (Rs. 283.67) and minimum in Uttar Pradesh (Rs. 17.62) succeeded by Bihar (Rs. 23.37), West Bengal (Rs. 31.10) and Haryana (Rs. 48.29). The Per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (Rs. 303.37) and minimum in Orissa (Rs. 30.70). For Haryana per capita revenue receipt from Stamps and Registration fees was estimated to be collected Rs. 227.64.

Hilly States

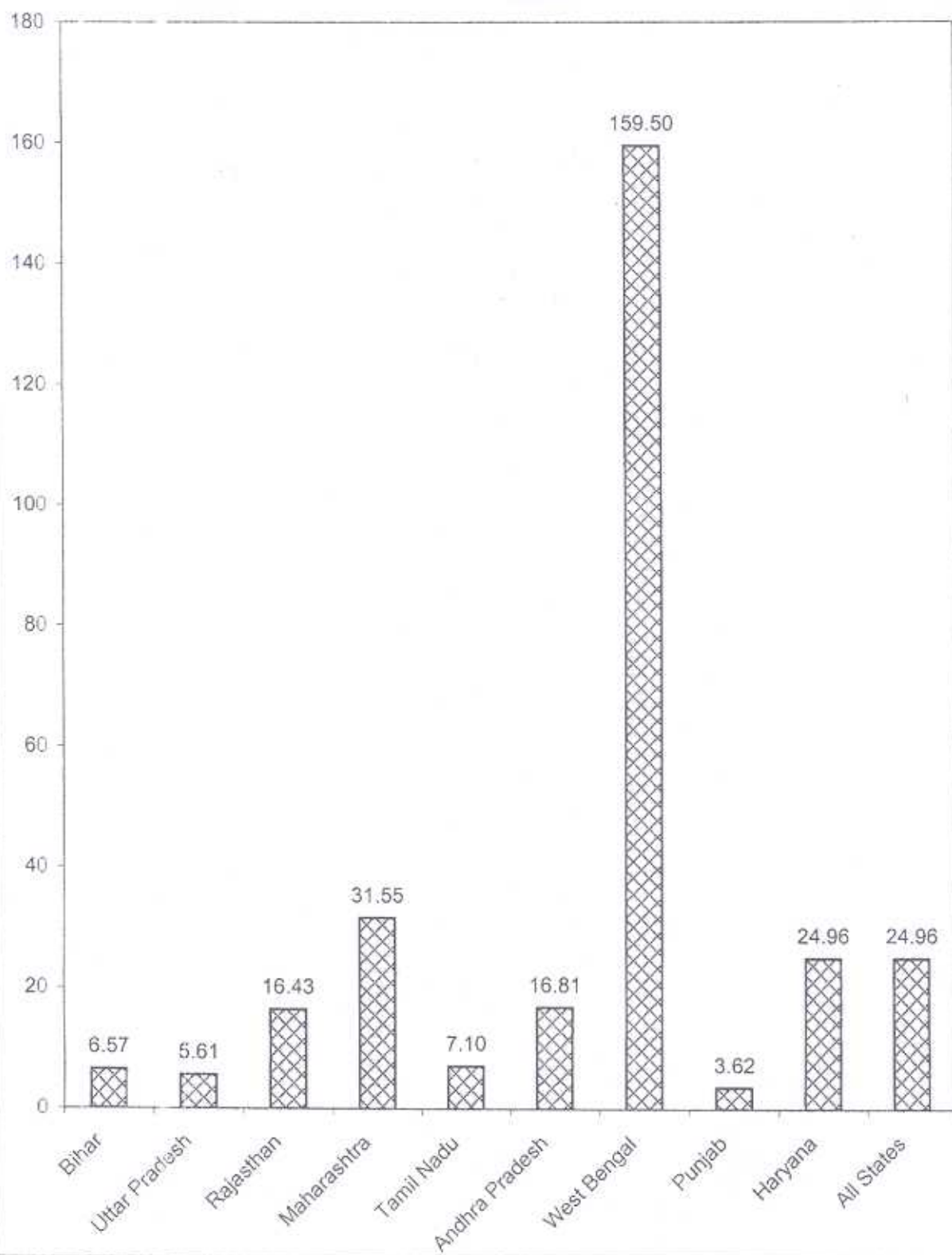
In the hilly States, the per capita revenue receipt from Land revenue was estimated to be maximum in Mizoram (Rs. 76.67) followed by Assam (Rs. 30.26) and Arunachal Pradesh (Rs. 15.19). In the remaining hilly States it was estimated to be collected less than Rs.7 in each State. The per capita revenue receipts from State Excise was estimated to range from Rs. 8.16 in Manipur to Rs. 393.80 in Himachal Pradesh. The per capita revenue receipt from Sales Tax was estimated to range from Rs.109.53 in Mizoram to Rs.642.72 in Urraranchal. In these hilly States, the per capita revenue receipt from Taxes on Vehicles was estimated to be collected maximum in Himachal Pradesh (Rs. 125.26) and minimum in Manipur (Rs. 12.24). The per capita revenue receipts from Stamps and Registration fees was estimated to be collected less than Rs. 49 in each hilly states except in Uttaranchal where it was estimated to be Rs. 141.40.

The details of per capita State's own Tax Revenue of Individual States during 2002-2003 (B.E) are given in table 18. Graphic Presentation of data of selected State has also been given alongwith the table.

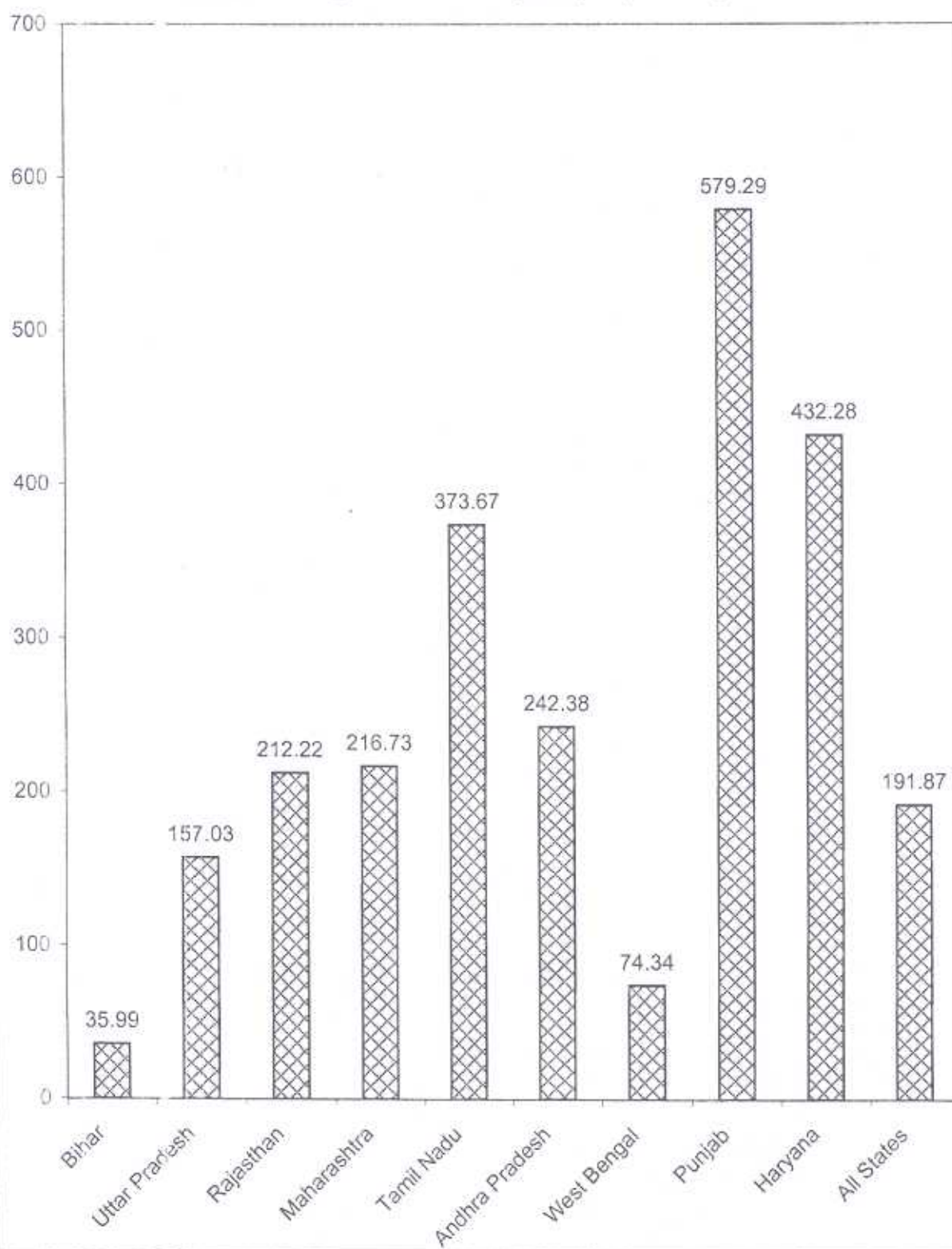
TABLE-18
Per Capita State's own Tax Revenue of Individual States during 2002-2003 (B.E)
(In Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	16.81	242.38	1134.70	133.86	106.42	110.40	1744.57
2.	Bihar	6.57	35.99	186.79	23.37	46.74	29.33	328.79
3.	Chhattisgarh	29.15	182.20	428.97	56.06	66.85	232.01	995.24
4.	Delhi	0.00	510.55	2892.92	131.09	275.98	107.63	3918.17
5.	Goa	42.69	429.80	3760.75	283.67	303.37	394.05	5214.33
6.	Gujarat	25.00	9.69	1269.13	150.76	105.76	428.96	1989.30
7.	Haryana	24.96	432.28	1586.57	48.29	227.64	231.71	2551.45
8.	Jharkhand	2.56	81.02	586.26	66.07	32.54	54.49	822.94
9.	Karnataka	10.82	422.46	1260.30	146.11	190.59	177.00	2207.28
10.	Kerala	15.28	231.30	1730.82	167.14	155.09	24.90	2324.53
11.	Madhya Pradesh	6.68	138.47	454.26	83.18	78.56	146.19	907.34
12.	Maharashtra	31.55	216.73	1479.82	103.33	269.66	379.33	2480.42
13.	Orissa	16.01	66.73	444.44	62.73	30.70	117.45	738.06
14.	Punjab	3.62	579.29	1307.43	140.80	201.14	66.88	2299.16
15.	Rajasthan	16.43	212.22	684.58	111.24	102.69	75.61	1202.77
16.	Tamil Nadu	7.10	373.67	1437.53	111.01	203.68	125.77	2258.76
17.	Uttar Pradesh	5.61	157.03	425.00	17.62	121.38	41.04	767.68
18.	West Bengal	159.50	74.34	575.08	31.10	83.00	82.49	1005.51
Hilly States								
19.	Arunachal Pradesh	15.19	93.83	164.08	14.03	4.47	6.52	298.12
20.	Assam	30.26	59.87	447.38	34.73	17.75	71.81	661.80
21.	Himachal Pradesh	5.17	393.80	640.99	125.26	48.68	219.88	1433.78
22.	Jammu & Kashmir	2.34	185.95	418.57	25.14	24.44	233.51	889.95
23.	Manipur	2.28	8.16	146.82	12.24	10.93	71.41	251.84
24.	Meghalaya	0.89	262.05	355.03	22.78	15.38	28.57	684.70
25.	Mizoram	76.67	12.05	109.53	23.00	1.21	64.07	286.53
26.	Nagaland	2.19	8.76	168.18	28.03	9.00	66.13	282.29
27.	Sikkim	4.14	351.35	387.39	24.87	10.27	440.54	1218.56
28.	Tripura	6.78	64.46	333.03	15.53	21.64	46.04	487.48
29.	Uttaranchal	3.75	293.08	642.72	122.13	141.40	24.05	1227.13
All States		24.96	191.87	859.98	79.34	124.91	135.99	1417.05

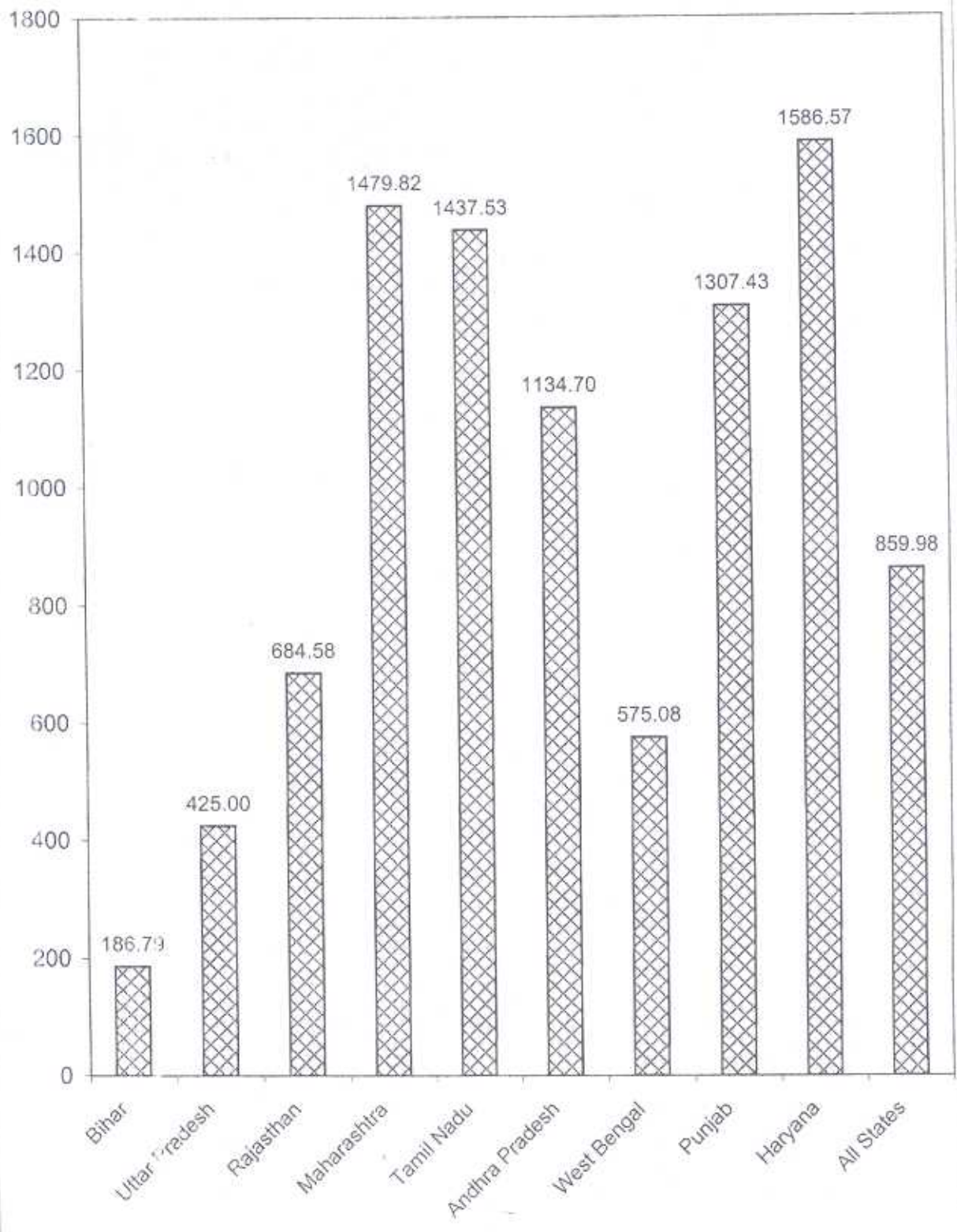
**Per Capita Land Revenue of Selected States
during 2002-2003 (B.E.) (In Rs.)**



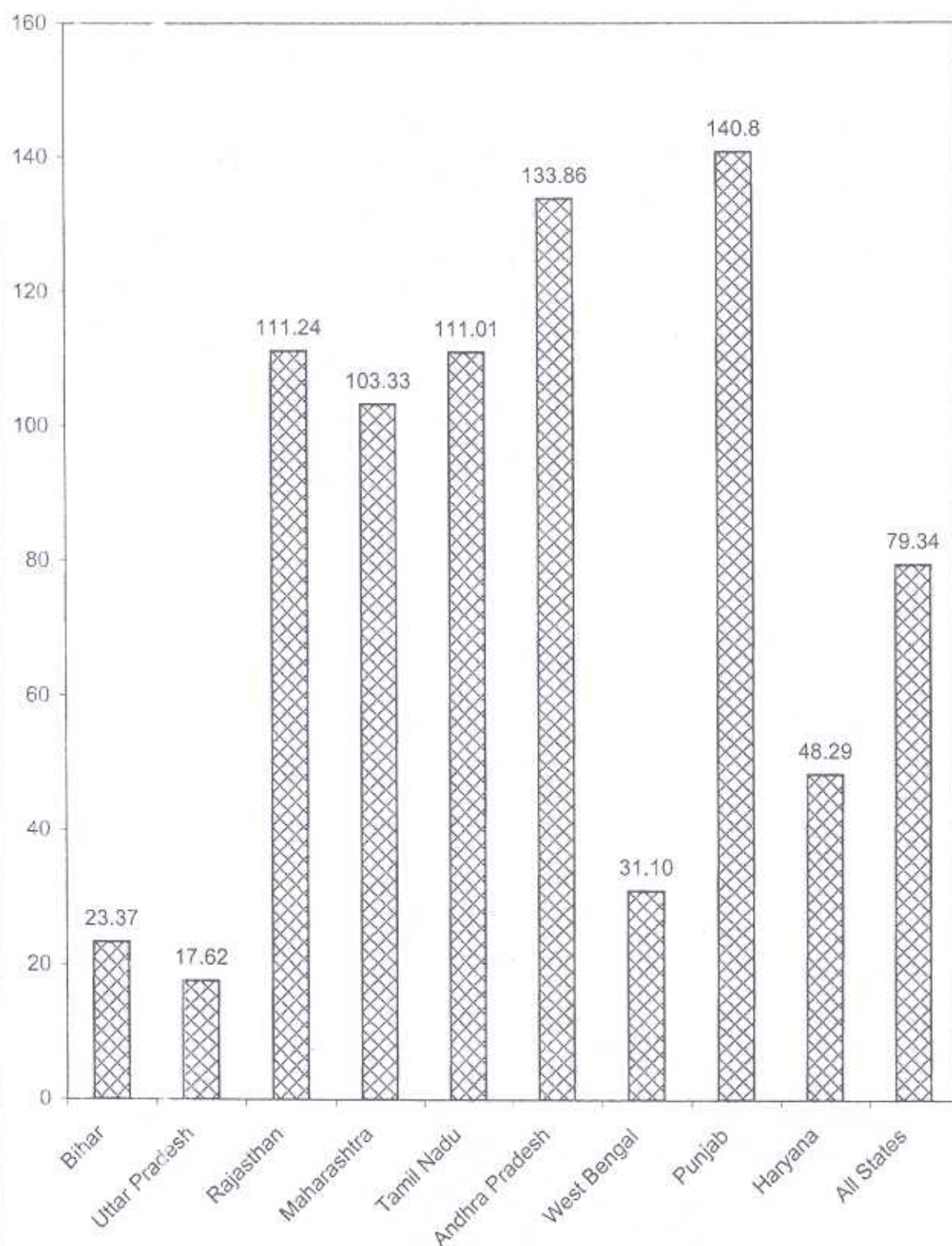
**Per Capita State Excise of Selected States
during 2002-2003 (B.E.) (In Rs.)**



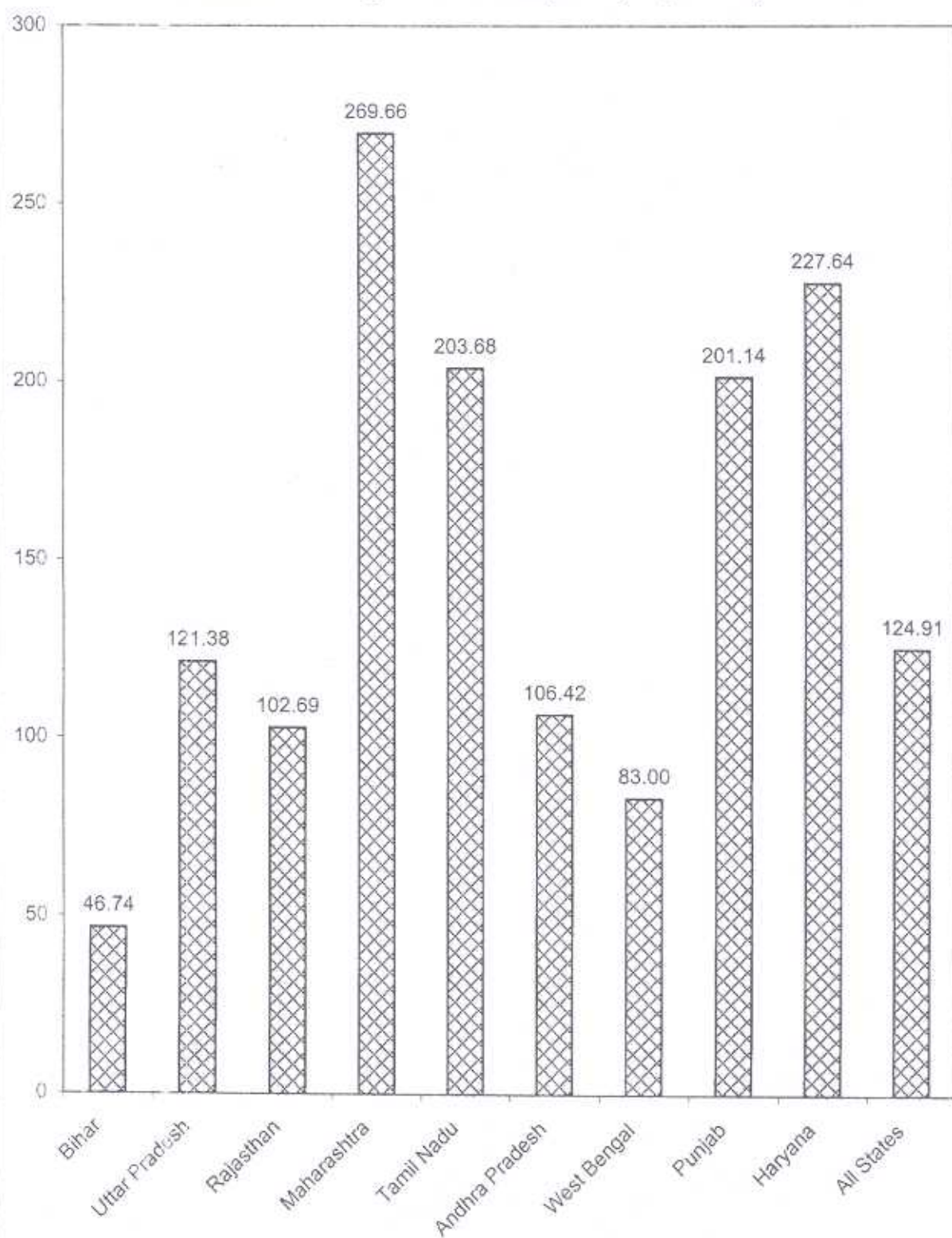
**Per Capita Sales Tax of Selected States
during 2002-2003 (B.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2002-2003 (B.E.) (In Rs.)**



**Per Capita Stamps and Registration fees of Selected
Staes during 2002-2003 (B.E.) (In Rs.)**



Percentage Distribution of State's Own Tax Revenue Receipts among States

2000-2001 (Accounts)

Out of the total State's own Tax Revenue of Rs. 117980.07 crore collected by all the States during 2000-2001 (Accounts) more than 96% of the State's own Tax Revenue was collected by the non-hilly States and the remaining less than 4% of the total State's own Tax Revenue was collected by the hilly States.

Non- Hilly States

Among non-hilly States, the percentage share of State's own Tax to total State's own Tax Revenue collected by all the States was maximum in Maharashtra (16.72%) followed by Tamil Nadu (10.41%), Uttar Pradesh (9.31%), Andhra Pradesh (8.94%), Gujarat (7.67%) and Karnataka (7.66%). Goa with 0.44% was at minimum level succeeded by Chhattisgarh (0.63%), Orissa (1.85%), Bihar (2.49%) and Haryana (3.65%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was maximum in West Bengal 36.10%. Like wise the percentage share of State Excise (13.96%), was maximum in Uttar Pradesh, Sales Tax (16.62%) and Stamps and Registration fees (22.75%) was maximum in Maharashtra, Taxes on Vehicles (12.51%) was maximum in Andhra Pradesh. Among States, the Haryana's percentage share of Land Revenue to total Land Revenue collected by all the States was 0.83%. Like wise the percentage share of State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees in Haryana was 5.24%, 3.51%, 1.29% and 4.33% respectively.

Hilly States

Among hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was less than 4%, out of which the major hilly States like Assam, Himachal Pradesh, Uttarakhand and Jammu & Kashmir collected 1.20%, 0.62%, 0.25% and 0.63% respectively. The percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States in the remaining small each hilly States was less than 0.12%.

The details of percentage distribution of State's own Tax Revenue among States during 2000-2001 (Accounts) are given in table 19.

during 2000-2001 (Accounts)

[illegible]

2001-2002 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 133077.82 crore collected by all the States during 2001-2002 (R.E) , more than 96% of the State's own Tax Revenue was collected by the non- hilly States and the remaining less than 4% of the total State's own Tax Revenue was collected by the hilly States

Non-Hilly States

Among non-hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was maximum in Maharashtra (17.47%) followed by Tamil Nadu (9.75%) , Andhra Pradesh (8.76%), Uttar Pradesh (8.64%), Karnataka (7.60%) and Gujarat (7.14%).Goa with 0.51% was at minimum level succeeded by Chhattisgarh (1.39%), Jharkhand (1.56%), Bihar (1.84%) ,Orissa (1.95%),Punjab (3.73%) and Haryana (3.74%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was maximum in West Bengal (49.31%) . Like wise the percentage share of State Excise was (12.84%) in Uttar Pradesh , Sales Tax (16.51%) and Stamps and Registration Fees(21.07%) and Taxes on Vehicles 12.86% was maximum in Maharashtra . Among States, the Haryana's percentage share of Land revenue to total Land Revenue collected by all the States was 1.78% .Like wise the percentage share of State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees was 4.86%, 3.83%,1.35% and 3.87% respectively in Haryana .

Hilly States

Among hilly States,the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was less than 4%, out of which the major hilly States like Assam ,Himachal Pradesh, Uttaranchal and Jammu & Kashmir collected 1.18% , 0.61%, 0.68% and 0.64% respectively. The percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States in remaining small hilly States was less than 0.12%.

The details of percentage distribution of State's own Tax Revenue among States during 2001-2002 (R.E) are given in table 20.

during 2001-2002(R.E.)

[illegible]

2002-2003 (Budget Estimates)

Total State's own Tax Revenue was estimated to be collected Rs. 149114.96 crore by all the States, out of which more than 96% of the State's own Tax was estimated to be collected by the non-hilly States and the remaining less than 4% of the total State's own Tax Revenue was estimated to be collected by the hilly States.

Non- Hilly States

Among non hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was estimated to be maximum in Maharashtra (16.50%) followed by Tamil Nadu (9.56%), Andhra Pradesh (9.03%), Uttar Pradesh (8.84%), Karnataka (7.97%) and Gujarat (6.94%). Goa with 0.49% was estimated at minimum level succeeded by Chhattisgarh (1.43%), Jharkhand (1.53%), Orissa (1.85%), Bihar (1.89%) and Haryana (3.72%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was estimated to be maximum in West Bengal (49.80%). Like wise the percentage share of State Excise was estimated to be 13.35% in Uttar Pradesh, Sales Tax (16.22%) , Stamps and Registration fees (20.35%) and Other Taxes and Duties (26.30%) was estimated to be collected as maximum in Maharashtra . The percentage share of Taxes on Vehicles was estimated to be maximum 12.37% in Andhra Pradesh. The Haryana's percentage share of Land Revenue to total Land Revenue collected by all the States was estimated to be collected 2.07% .Like wise State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees estimated to be collected in Haryana was 4.66%, 3.81%, 1.26% and 3.77% respectively.

Hilly States

Among hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was less than 4%, out of which the major hilly States like Assam ,Himachal Pradesh, Jammu & Kashmir and Uttaranchal collected 1.21% ,0.59% , 0.63% and 0.72% respectively. The percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States in the remaining small hilly States was less than 0.12% .

The details of percentage distribution of State's own Tax Revenue among States during 2002-2003 (B.E) are given in table-21.

during 2002-2003 (B.E)

[illegible]

Percentage Distribution of Revenue Receipts among States

2000-2001 (Accounts)

The non-hilly States collected more than 90% of the total revenue receipts of Rs. 235253.21 crore (excluding receipt from State Lotteries) collected by all the States during the year 2000-20001 (Accounts) and the remaining less than 10% was collected by the hilly States.

Non- hilly States

In the non-hilly States, Maharashtra collected the maximum share (12.55%) of revenue receipts collected by all the States followed by Uttar Pradesh (10.52%), Andhra Pradesh (8.28%), Tamil Nadu (7.74%), Gujarat(6.69%) , Karnataka (6.29%), West Bengal (6.16%) and Madhya Pradesh (5.81%) . Goa received the minimum share of revenue receipts collected by all the States i.e. 0.47% succeeded by Chhattisgarh(0.80%) , Delhi (2.31%) and Haryana (2.67%) and Orissa (2.93%) .

Hilly States

The major hilly states, like Jammu & Kashmir, Himachal Pradesh, Uttaranchal and Assam collected 2.31% ,1.29%, 0.39% and 2.40% of revenue receipts collected by all the States .The remaining smaller States collected each less than 1% of the revenue receipts collected by all the States.

The details of percentage distribution of State's Own Tax Revenue, State own Non Tax Revenue, Share in Central Taxes, Grant from Centre and total revenue receipts among States during 2000-2001 are given in table 22.

TABLE-22

[illegible]

2001-2002 (Revised Estimates)

The non- hilly States have collected more than 88% of the total revenue receipts of Rs. 267003.56 crore (excluding receipt from State Lotteries) collected by all the States during the year 2001-2002 (R.E) and the remaining less than 12% was collected by the hilly States.

Non- Hilly States

In non- hilly States, Maharashtra collected the maximum share (11.62%) of revenue receipts collected by all the States followed by Uttar Pradesh (10.38%), Andhra Pradesh (8.30%), Tamil Nadu (7.05%), Gujarat (6.67%), West Bengal (6.30%) and Karnataka (5.94%) , Goa received the minimum share of revenue receipts collected by all the States i.e. 0.53% succeeded by Chhattisgarh (1.77%), Jharkhand (2.28%) and Delhi (2.49%), Haryana (2.80), Punjab (2.85%), Orissa (3.04%), Kerala (3.68%) and Bihar (3.83%)

Hilly States

The major hilly States like Assam, Himachal Pradesh , Jammu & Kashmir and Uttaranchal collected 2.48% ,1.38%, 2.57% and 1.06% respectively of revenue receipts collected by all the States. The remaining small hilly States collected each less than 1% of the revenue receipts collected by all the States .

The details of percentage distribution of State's own Tax Revenue, State's own Non Tax Revenue, Share in Central Taxes, Grant from Centre and total revenue receipts among States during 2001-2002 (R.E) are given in table -23.

Percentage Distribution of Revenue Receipts among States during 2001-2002 (R.E)

[illegible]

2002-2003 (Budget Estimates)

Non - hilly States were estimated to be collected more than 89% of the total revenue receipts of Rs. 295850.30 crore (excluding receipt from State Lotteries) collected by all the States during the year 2002-2003 (B.E) and the remaining less than 11% as estimated to be collected by the hilly States.

Non Hilly States

In non-hilly States , Maharashtra was estimated to collect the maximum share 11.26% of revenue receipts collected by all the States followed by Uttar Pradesh (10.52%), Andhra Pradesh (8.68%), Tamil Nadu (6.93%),Gujarat (6.32%), Karnataka (6.15%) and , West Bengal (5.92%) . Goa was estimated to receive the minimum share of revenue receipts collected by all the States i.e. 0.54% succeeded by Chhattisgarh (1.82%), Delhi (2.26%) ,Jharkhand (2.50%), Haryana (2.84%), Punjab (3.18%), Orissa (3.20%) and Kerala (3.89%).

Hilly States

The major hilly States like Assam, Himachal Pradesh , Jammu & Kashmir and Uttaranchal were estimated to collect 2.59%,1.25% , 2.20%, 0.98% respectively of revenue receipts collected by all the States. The remaining small States were estimated to collect each less than 1% of the revenue receipts collected by all the States.

The details of percentage distribution of State's own Tax Revenue , State's own Non Tax Revenue , Share in Central Taxes, Grant from Centre and total revenue receipts among States during 2002-2003 (B.E.) are given in table -24.

during 2002-2003 (B.E)

[illegible]

Revenue Expenditure of States

2000-2001 (Accounts)

Out of the total revenue expenditure of Rs. 288750.39 crore (excluding expenditure incurred on State Lotteries) of all the States during 2000-2001 (Accounts), 58.36% of total revenue expenditure was incurred on developmental activities and the remaining 41.64% was incurred on non-developmental activities.

In all the States, the developmental revenue expenditure to total revenue expenditure of state was more than 50% except in Uttar Pradesh (47.66%).

Non Hilly States

In the non hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State was maximum in Gujarat (71.89%) followed by Goa (69.03%), Chhattisgarh (66.30%), Delhi (65.19%), Karnataka (63.16%), Andhra Pradesh (62.29%), Madhya Pradesh (60.95%), Haryana (58.94%), Uttar Pradesh 47.66% was at the lowest level.

Hilly States

In the hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State ranged from 51.99% in Nagaland to 72.05% in Uttaranchal.

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2000-2001 (Accounts) are given in tables 25 & 26.

TABLE-25

State wise Revenue Expenditure of Individual States during 2000-2001 (Accounts)
(Rs. crore)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1	Andhra Pradesh	14371.15	8699.21	23070.36
2	Bihar**	8126.83	6218.60	14345.43
3	Chhattisgarh	1068.71	543.15	1611.86
4	Delhi	2409.89	1286.61	3696.50
5	Goa	930.85	417.66*	1348.51*
5	Gujarat	15846.02	6194.80	22040.82
6	Haryana	4049.11	2820.97*	6870.08*
7	Jharkhand	-	-	-
9	Karnataka	10519.90	6136.83*	16656.73*
10	Kerala	6366.45	5408.80*	11775.25*
11	Madhya Pradesh	9134.07	5852.32*	14986.39*
12	Maharashtra	22006.57	15374.94*	37381.51*
13	Orissa	4648.43	4180.36	8828.79
14	Punjab	5093.22	4992.43*	10085.65*
15	Rajasthan	8440.30	6595.06	15035.36
16	Tamil Nadu	12420.22	9259.71*	21679.93*
17	Uttar Pradesh	14789.99	16242.62	31032.61
18	West Bengal	12169.99	9912.01*	22082.00*
Hilly States				
19	Arunachal Pradesh	577.59	330.78*	908.37*
20	Assam	3860.43	2556.66*	6417.09*
21	Himachal Pradesh	2742.12	1633.30*	4375.42*
22	Jammu & Kashmir	4141.72	2543.59*	6685.31*
23	Manipur	614.90	515.59*	1130.49*
24	Meghalaya**	678.13	401.09*	1079.22*
25	Mizoram	686.77	334.20*	1020.97*
26	Nagaland**	737.32	680.86*	1418.18*
27	Sikkim	357.30	182.62*	539.92*
28	Tripura	1068.01	666.02	1734.03
29	Uttaranchal	658.25	255.36	913.61
Total (All States)		168514.24	120236.15*	288750.39*

* Excludes expenditure incurred on State Lotteries

** Figures pertain to 2000-2001 Revised Estimates

TABLE-26

**Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2000-2001 (Accounts)**

Sr.No.	State	Development Revenue Expenditure	Non Development Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	62.29	37.71	100.00
2.	Bihar	56.65	43.35	100.00
3.	Chhattisgarh	66.30	33.70	100.00-
4.	Delhi	65.19	34.81	100.00
5.	Goa	69.03	30.97	100.00
6.	Gujarat	71.89	28.11	100.00
7.	Haryana	58.94	41.06	100.00
8.	Jharkhand	-	-	-
9.	Karnataka	63.16	36.84	100.00
10.	Kerala	54.07	45.93	100.00
11.	Madhya Pradesh	60.95	39.05	100.00
12.	Maharashtra	58.87	41.13	100.00
13.	Orissa	52.65	47.35	100.00
14.	Punjab	50.50	49.50	100.00
15.	Rajasthan	56.14	43.86	100.00
16.	Tamil Nadu	57.29	42.71	100.00
17.	Uttar Pradesh	47.66	52.34	100.00
18.	West Bengal	55.11	44.89	100.00
Hilly States				
19.	Arunachal Pradesh	63.59	36.41	100.00
20.	Assam	60.16	39.84	100.00
21.	Himachal Pradesh	62.67	37.33	100.00
22.	Jammu & Kashmir	61.95	38.05	100.00
23.	Manipur	54.39	45.61	100.00
24.	Meghalaya	62.84	37.16	100.00
25.	Mizoram	67.27	32.73	100.00
26.	Nagaland	51.99	48.01	100.00
27.	Sikkim	66.18	33.82	100.00
28.	Tripura	61.59	38.41	100.00
29.	Uttaranchal	72.05	27.95	100.00
All States		58.36	41.64	100.00

2001-2002 (Revised Estimates)

Out of the total revenue expenditure of Rs. 327748.51 crore (excluding expenditure incurred on State Lotteries) of all the States during 2001-2002 (R.E.), 56.78% was incurred on developmental activities and the remaining 43.22 % was incurred on non-developmental activities.

In all the States, the developmental revenue expenditure to total revenue expenditure of the State was more than 50% except in Orissa (46.88%), Punjab(47.91%), Bihar (49.37%), Uttar Pradesh (49.54%) and Jammu & Kashmir (49.10%).

Non-Hilly States

In the non hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State was maximum in Gujarat (71.29%) followed by Delhi (70.67%), Goa (67.19%), Chhattisgarh (62.90%), Karnataka (62.40%), Haryana (62.33%) and Madhya Pradesh (62.26%). Orissa with 46.88% was at minimum level succeeded by Punjab (47.91%).

Hilly States

In the hilly States, the percentage of developmental expenditure to total revenue expenditure of the State ranged from 50.42% in Nagaland to 69.58 % in Arunachal Pradesh except in Jammu & Kashmit (49.10%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2001-2002(R.E.) are given in table-27 & 28.

TABLE-27

State wise Revenue Expenditure individual State during 2001-2002 (R.E.)

(Rs. crore)

Sr.No.	State	Developmental Revenue Expenditu	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	15446.24	9697.32	25143.56
2.	Bihar (R.E.)	6200.44	6359.92	12560.36
2.	Chhattisgarh	3211.38	1894.35	5105.73
3.	Delhi	3724.15	1545.92	5270.07
5.	Goa	1074.97	525.04*	1600.01*
7.	Gujarat	18640.31	7505.97	26146.28
8.	Haryana	5398.18	3262.48*	8660.66*
7.	Jharkhand	3649.02	2350.12	5999.14
9.	Karnataka	11782.86	7100.66*	18883.52*
10.	Kerala	6367.71	5379.07*	11746.78*
11.	Madhya Pradesh	10133.78	6143.26*	16277.04*
12.	Maharashtra	19218.40	18056.02*	37274.42*
13.	Orissa	4792.98	5431.12	10224.10
14.	Punjab	5484.15	5962.45*	11446.60*
15.	Rajasthan	8770.39	7404.62	16175.01
16.	Tamil Nadu	12520.30	9804.38*	22324.68*
17.	Uttar Pradesh	17568.87	17893.80*	35462.67*
18.	West Bengal	13017.55	11792.64*	24810.19*
Hilly States				
19.	Arunachal Pradesh	758.55	331.61*	1090.16*
20.	Assam	5519.58	3316.30*	8835.88*
21.	Himachal Pradesh	2557.86	1951.88	4509.74
22.	Jammu & Kashmir	3006.29	3116.22*	6122.51*
23.	Manipur	849.83	591.28*	1441.11*
24.	Meghalaya	844.35	511.20*	1355.55*
25.	Mizoram	755.56	388.98*	1144.54*
26.	Nagaland	731.23	718.94*	1450.17*
27.	Sikkim	454.29	204.54*	658.83*
28.	Tripura	1070.08	793.12	1863.20
29.	Uttaranchal	2537.41	1628.59	4166.00
Total (All States)		186086.71	141661.80*	327748.51*

* Excludes expenditure incurred on State Lotteries

TABLE-28

Percentages of Developmental and Non-Developmental Revenue Expenditure of Individual States during 2001-2002 (R.E)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	61.43	38.57	100.00
2.	Bihar	49.37	50.63	100.00
3.	Chhattisgarh	62.90	37.10	100.00
4.	Delhi	70.67	29.33	100.00
5.	Goa	67.19	32.81	100.00
6.	Gujarat	71.29	28.71	100.00
7.	Haryana	62.33	37.67	100.00
8.	Jharkhand	60.83	39.17	100.00
9.	Karnataka	62.40	37.60	100.00
10.	Kerala	54.21	45.79	100.00
11.	Madhya Pradesh	62.26	37.74	100.00
12.	Maharashtra	51.56	48.44	100.00
13.	Orissa	46.88	53.12	100.00
14.	Punjab	47.91	52.09	100.00
15.	Rajasthan	54.22	45.78	100.00
16.	Tamil Nadu	56.08	43.92	100.00
17.	Uttar Pradesh	49.54	50.46	100.00
18.	West Bengal	52.47	47.53	100.00
Hilly States				
19.	Arunachal Pradesh	69.58	30.42	100.00
20.	Assam	62.47	37.53	100.00
21.	Himachal Pradesh	56.72	43.28	100.00
22.	Jammu & Kashmir	49.10	50.90	100.00
23.	Manipur	58.97	41.03	100.00
24.	Meghalaya	62.29	37.71	100.00
25.	Mizoram	66.01	33.99	100.00
26.	Nagaland	50.42	49.58	100.00
27.	Sikkim	68.95	31.05	100.00
28.	Tripura	57.43	42.57	100.00
29.	Uttanchal	60.91	39.09	100.00
All States		56.78	43.22	100.00

2002-2003 (Budget Estimates)

Out of the total revenue expenditure of Rs. 348105.11 crore(excluding expenditure incurred on State Lotteries) of all the States during 2002-2003 (B.E.) , 54.89 % was estimated to be incurred on developmental activities and the remaining 45.11% was estimated to be incurred on non-developmental activities.

In all the States , the developmental revenue expenditure to total revenue expenditure of the State was estimated to be more than 50% except in Uttar Pradesh (45.00%), Nagaland (48.75%), Maharashtra (47.23%) and Bihar (48.05%) .

Non-Hilly States

In the non- hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State was estimated to be maximum in Gujarat (65.73%) followed by Goa (65.27%), Haryana (63.33%), Jharkhand (63.02%), Chhatisgarh (62.68%), Karnataka (61.85%),Delhi (60.48%), Kerala (59.52%). Uttar Pradesh with (45.00%) was estimated at minimum level succeeded byMaharashtra (47.23%).

Hilly States

In the hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State ranged from 50.42% in Jammu & Kashmir to 67.72% in Sikkim except Nagaland where it was 48.75%.

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2002-2003(B.E.) are given in tables-29 & 30.

TABLE-29

Revenue Expenditure of Individual State during 2002-2003 (B.E.)

(Rs. crore)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	16522.78	11633.84	28156.62
2.	Bihar	6501.99	7131.08	13533.07
3.	Chhattisgarh	3685.34	2194.66	5880.00
4.	Delhi	2853.91	1864.63	4718.54
5.	Goa	1109.22	590.29*	1699.51*
6.	Gujarat	15884.71	8280.35	24165.06
7.	Haryana	5997.71	3472.85*	9470.56*
8.	Jharkhand	4652.70	2730.37	7383.07
9.	Karnataka	12954.98	7989.71*	20944.69*
10.	Kerala	8199.50	5576.42*	13775.92*
11.	Madhya Pradesh	8140.38	6185.84*	14326.22*
12.	Maharashtra	18410.63	20566.37*	38977.00*
14.	Orissa	5713.64	5644.14	11357.78
15.	Punjab	6605.52	6402.66*	13008.18*
16.	Rajasthan	9974.90	8239.48	18214.38
17.	Tamil Nadu	15196.24	11555.42*	26751.66*
18.	Uttar Pradesh	16489.10	20157.34*	36646.44*
18.	West Bengal	13122.09	12547.55*	25669.64*
Hilly States				
19.	Arunachal Pradesh	643.98	386.05*	1030.03*
20.	Assam	5052.89	3583.13*	8636.02*
21.	Himachal Pradesh	2710.97	2187.84*	4898.81*
22.	Jammu & Kashmir	3237.35	3182.86*	6420.21*
23.	Manipur	772.64	593.52*	1366.16*
24.	Meghalaya	894.92	547.49*	1442.41*
25.	Mizoram	629.95	390.14*	1020.09*
26.	Nagaland	738.30	776.23*	1514.53*
27.	Sikkim	466.64	222.48*	689.12*
28.	Tripura	1038.25	902.78	1941.03
29.	Uttaranchal	2869.75	1598.61	4468.36
Total	(All States)	191070.98	157034.13*	348105.11*

TABLE-30

Percentages of Developmental and Non-Developmental Revenue Expenditure of Individual States during 2002-2003 (B.E)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	58.38	41.62	100.00
2.	Bihar	48.05	51.95	100.00
3.	Chhattisgarh	62.68	37.32	100.00
4.	Delhi	60.48	39.52	100.00
5.	Goa	65.27	34.73	100.00
6.	Gujarat	65.73	34.27	100.00
7.	Haryana	63.33	36.67	100.00
8.	Jharkhand	63.02	36.98	100.00
9.	Karnataka	61.85	38.15	100.00
10.	Kerala	59.52	40.48	100.00
11.	Madhya Pradesh	56.82	43.18	100.00
12.	Maharashtra	47.23	52.77	100.00
13.	Orissa	50.31	49.69	100.00
14.	Punjab	50.78	49.22	100.00
15.	Rajasthan	54.76	45.24	100.00
16.	Tamil Nadu	56.80	43.20	100.00
17.	Uttar Pradesh	45.00	55.00	100.00
18.	West Bengal	51.12	48.88	100.00
Hilly States				
19.	Arunachal Pradesh	62.52	37.48	100.00
20.	Assam	58.51	41.49	100.00
21.	Himachal Pradesh	55.34	44.66	100.00
22.	Jammu & Kashmir	50.42	49.58	100.00
23.	Manipur	56.56	43.44	100.00
24.	Meghalaya	62.04	37.96	100.00
25.	Mizoram	61.75	38.25	100.00
26.	Nagaland	48.75	51.25	100.00
27.	Sikkim	67.72	32.28	100.00
28.	Tripura	53.49	46.51	100.00
29.	Uttaranchal	64.22	35.78	100.00
All States		54.89	45.11	100.00

Per Capita Revenue Expenditure of States

2000-2001 (Accounts)

Non- Hilly States

In the non- hilly States, the per capita revenue expenditure was maximum in Goa (Rs.9056.48) followed by Gujarat (Rs. 4399.02), Punjab (Rs.4183.88), Maharashtra (Rs. 3891.76), Kerala (Rs. 3708.16), Tamil Nadu (Rs. 3501.68) and Haryana (Rs. 3293.58). Chhattisgarh with Rs. 777.85 was at the lowest level succeeded by Bihar (Rs.1752.16). The per capita developmental revenue expenditure was maximum in Goa (Rs. 6251.51) followed by Gujarat (Rs. 3162.63), Maharashtra (Rs.2291.09), Punjab (Rs. 2112.85), Karnataka (Rs.2007.00), Tamil Nadu (Rs.2006.08), Kerala (Rs. 2004.87) and Haryana Rs. 1941.18). Chhattisgarh with (Rs. 515.74) was at minimum level succeeded by Uttar Pradesh (Rs. 899.29) and Bihar (Rs. 992.62).

Hilly States

In the hilly States, the per capita revenue expenditure ranged from Rs1084.02 in Uttaranchal to Rs. 11549.43 in Mizoram. The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs.7768.89) and minimum in Uttaranchal (Rs. 781.03).

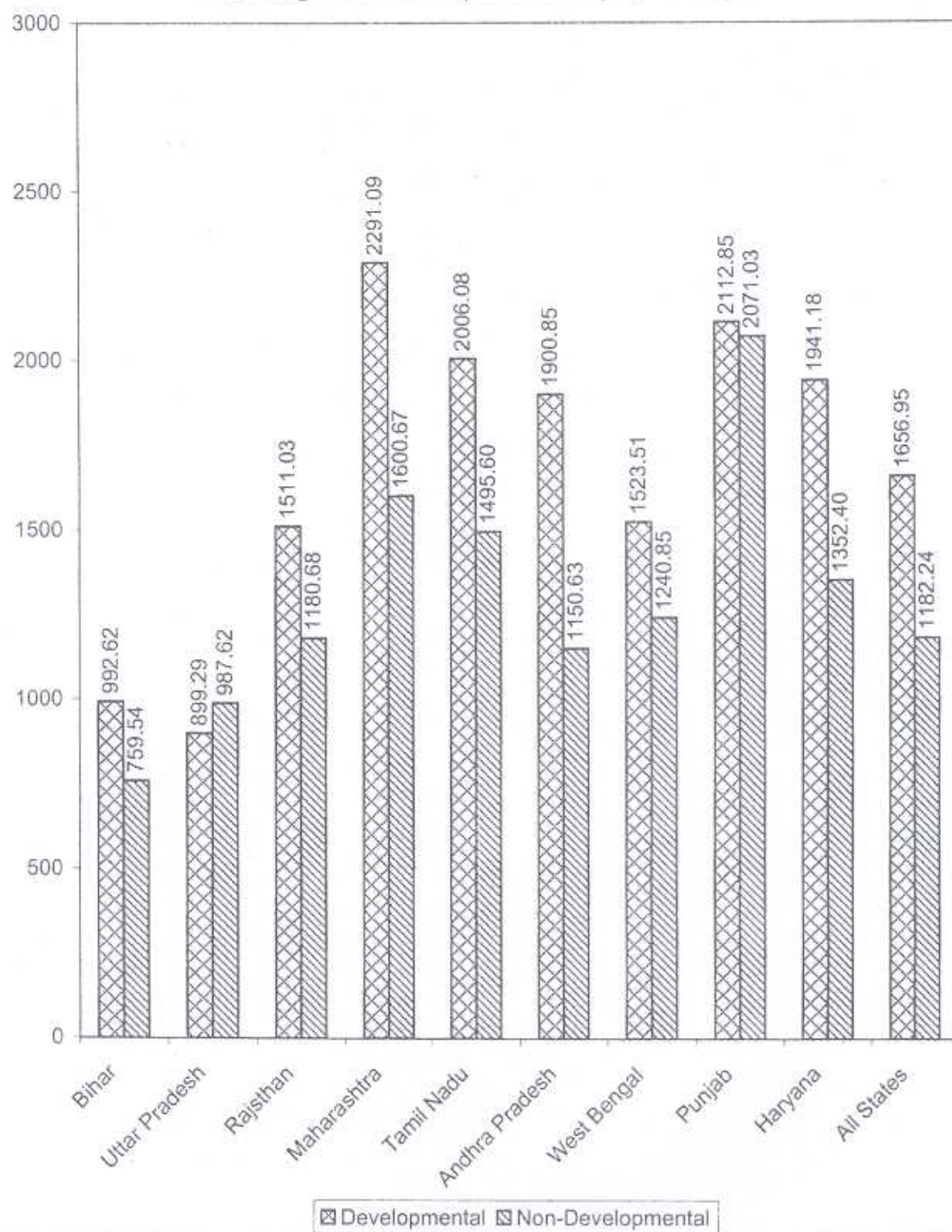
The details of per capita revenue expenditure of individual states during 2000-2001 (Accounts) are given in Table-31. Graphic Presentation of data of selected States has also been given alongwith the table.

TABLE-31

Per Capita Revenue Expenditure of Individual states during 2000-2001(Accounts)
(In Rs.)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	1900.85	1150.63	3051.48
2.	Bihar	992.62	759.54	1752.16
3.	Chhattisgarh	515.74	262.11	777.85
4.	Delhi	1774.07	947.15	2721.22
5.	Goa	6251.51	2804.97	9056.48
6.	Gujarat	3162.63	1236.39	4399.02
7.	Haryana	1941.18	1352.40	3293.58
8.	Jharkhand	-	-	-
9.	Karnataka	2007.00	1170.79	3177.79
10.	Kerala	2004.87	1703.29	3708.16
11.	Madhya Pradesh	1524.94	977.05	2501.99
12.	Maharashtra	2291.09	1600.67	3891.76
13.	Orissa	1272.36	1144.24	2416.60
14.	Punjab	2112.85	2071.03	4183.88
15.	Rajasthan	1511.03	1180.68	2691.71
16.	Tamil Nadu	2006.08	1495.60	3501.68
17.	Uttar Pradesh	899.29	987.62	1886.91
18.	West Bengal	1523.51	1240.85	2764.36
Hilly States				
19.	Arunachal Pradesh	5323.41	3048.66	8372.07
20.	Assam	1456.77	964.78	2421.55
21.	Himachal Pradesh	4539.18	2703.69	7242.87
22.	Jammu & Kashmir	4154.60	2551.50	6706.10
23.	Manipur	2604.40	2183.78	4788.18
24.	Meghalaya	2970.35	1756.85	4727.20
25.	Mizoram	7768.89	3780.54	11549.43
26.	Nagaland	3790.85	3500.57	7291.42
27.	Sikkim	6716.16	3432.71	10148.87
28.	Tripura	3345.90	2086.53	5432.43
29.	Uttaranchal	781.03	302.99	1084.02
All States		1656.95	1182.24	2839.19

**Per Capita Developmental and Non Developmental
Revenue Expenditure of Selected States
during 2000-2001(Accounts) (In Rs.)**



2001-2002 (Revised Estimates)

Non-Hilly States

In the non hilly States, the per capita revenue expenditure was maximum in Goa (Rs. 10533.31) followed by Gujarat (Rs. 5100.02), Punjab, (Rs. 4663.14), Haryana (Rs. 4047.42),Maharashtra (Rs. 3811.88) and Delhi (Rs. 3744.54). Bihar with Rs. 1490.83 was at minimum level succeeded by Uttar Pradesh (Rs. 2107.09) .The per capita developmental revenue expenditure in these States was maximum in Goa (Rs. 7076.83) followed by Gujarat (Rs. 3635.93) , Delhi (Rs. 2646.12), Haryana (Rs. 2522.75)and Punjab (Rs. 2234.14). Bihar with Rs.735.95 was at the minimum level succeeded by Uttar Pradesh (Rs.1043.89) and Orissa (Rs.1296.45).

Hilly States

In the hilly States, the per capita revenue expenditure ranged from Rs.3290.34 in Assam to Rs. 12688.92 in Mizoram . The per Capita developmental revenue expenditue in these States was maximum in Mizoram (Rs.8376.50) and minimum in Assam (Rs. 2055.40).

The details of per capita revenue expenditure of individual states during 2001-2002 (R.E) are given in Table -32. Graphic Presentation of data of selected States has also been given alongwith the table.

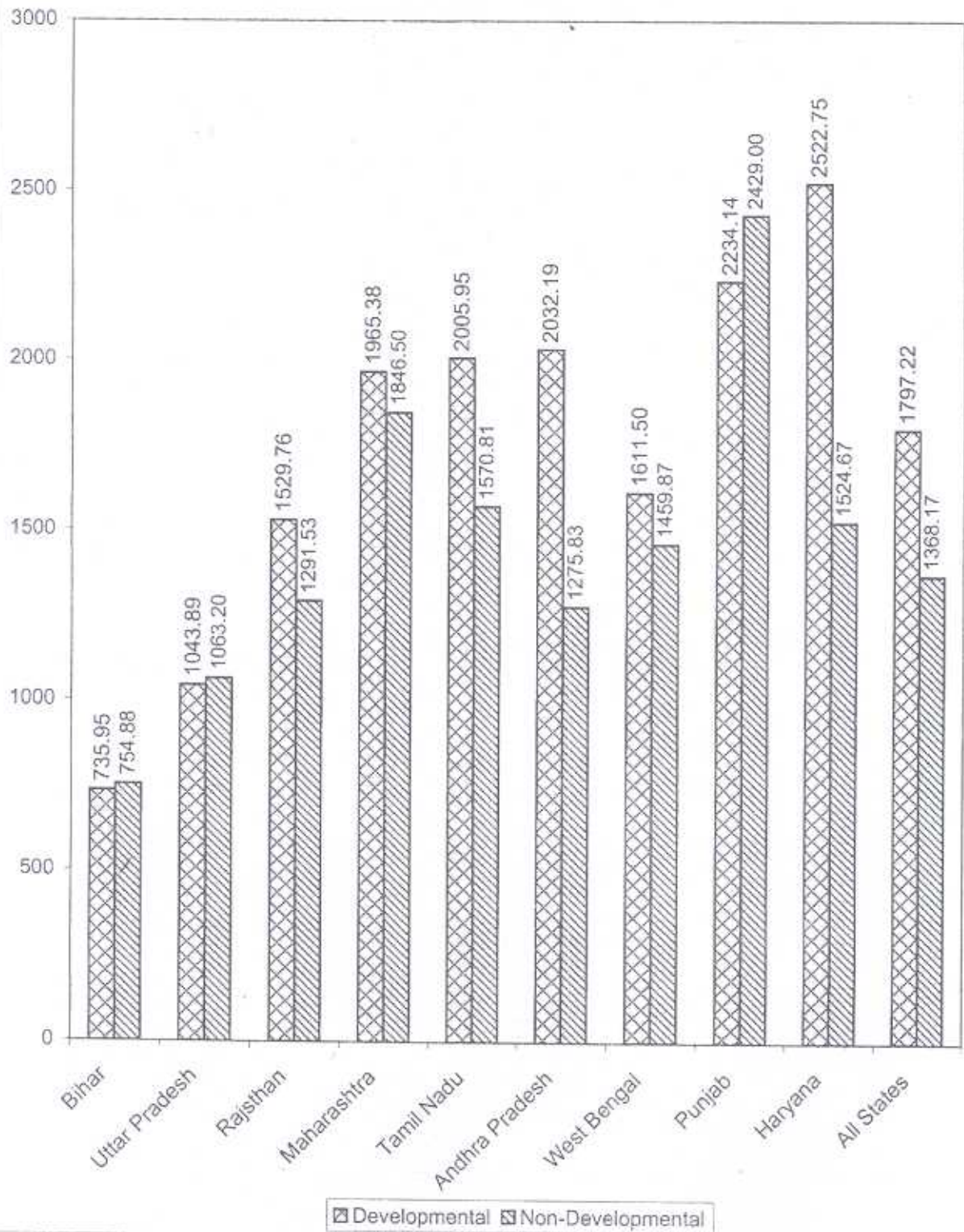
TABLE-32

Per Capita Revenue Expenditure of Individual States during 2001-2002 (R.E)

(In Rs.)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	2032.19	1275.83	3308.02
2.	Bihar	735.95	754.88	1490.83
3.	Chhattisgarh	1534.56	905.32	2439.88
4.	Delhi	2646.12	1098.42	3744.54
4.	Goa	7076.83	3456.48	10533.31
6.	Gujarat	3635.93	1464.09	5100.02
7.	Haryana	2522.75	1524.67	4047.42
8.	Jharkhand	1340.08	863.06	2203.14
9.	Karnataka	2215.16	1334.91	3550.07
10.	Kerala	1991.90	1682.64	3674.54
11.	Madhya Pradesh	1658.66	1005.51	2664.17
12.	Maharashtra	1965.38	1846.50	3811.88
13.	Orissa	1296.45	1469.06	2765.51
14.	Punjab	2234.14	2429.00	4663.14
15.	Rajasthan	1529.76	1291.53	2821.29
16.	Tamil Nadu	2005.95	1570.81	3576.76
17.	Uttar Pradesh	1043.89	1063.20	2107.09
18.	West Bengal	1611.50	1459.87	3071.37
Hilly States				
19.	Arunachal Pradesh	6883.39	3009.17	9892.56
20.	Assam	2055.40	1234.94	3290.34
21.	Himachal Pradesh	4172.69	3184.15	7356.84
22.	Jammu & Kashmir	2934.40	3041.70	5976.10
23.	Manipur	3501.57	2436.26	5937.83
24.	Meghalaya	3609.88	2185.55	5795.43
25.	Mizoram	8376.50	4312.42	12688.92
26.	Nagaland	3566.98	3507.02	7074.00
27.	Sikkim	8229.89	3705.44	11935.33
28.	Tripura	3347.14	2480.83	5827.97
29.	Uttanchal	2966.00	1903.67	4869.67
All States		1797.22	1368.17	3165.39

**Per Capita Developmental and Non Developmental
Revenue Expenditure of Selected States
during 2001-2002 (R.E.) (In Rs.)**



2002-2003 (Budget Estimates)

Non- Hilly States

In the non- hilly States, the per capita revenue expenditure was estimated to be maximum in Goa (Rs. 12174.14) followed by Punjab (Rs. 5233.00), Gujarat (Rs. 4646.77), Haryana (Rs. 4355.28) and Kerala (Rs. 4257.48). Bihar with Rs. 1581.37 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 2134.29). The per capita developmental revenue expenditure was estimated to be maximum in Goa (Rs. 7945.70) followed by Gujarat (Rs. 3054.52), Haryana (Rs. 2758.20) and Punjab (Rs. 2657.30). Bihar with Rs. 759.77 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 960.33).

Hilly States

In the hilly States, the per capita revenue expenditure was estimated to range from Rs. 3155.75 in Assam to Rs. 12416.58 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated to be maximum in Sikkim (Rs. 8407.93) and minimum in Assam (Rs. 1846.41).

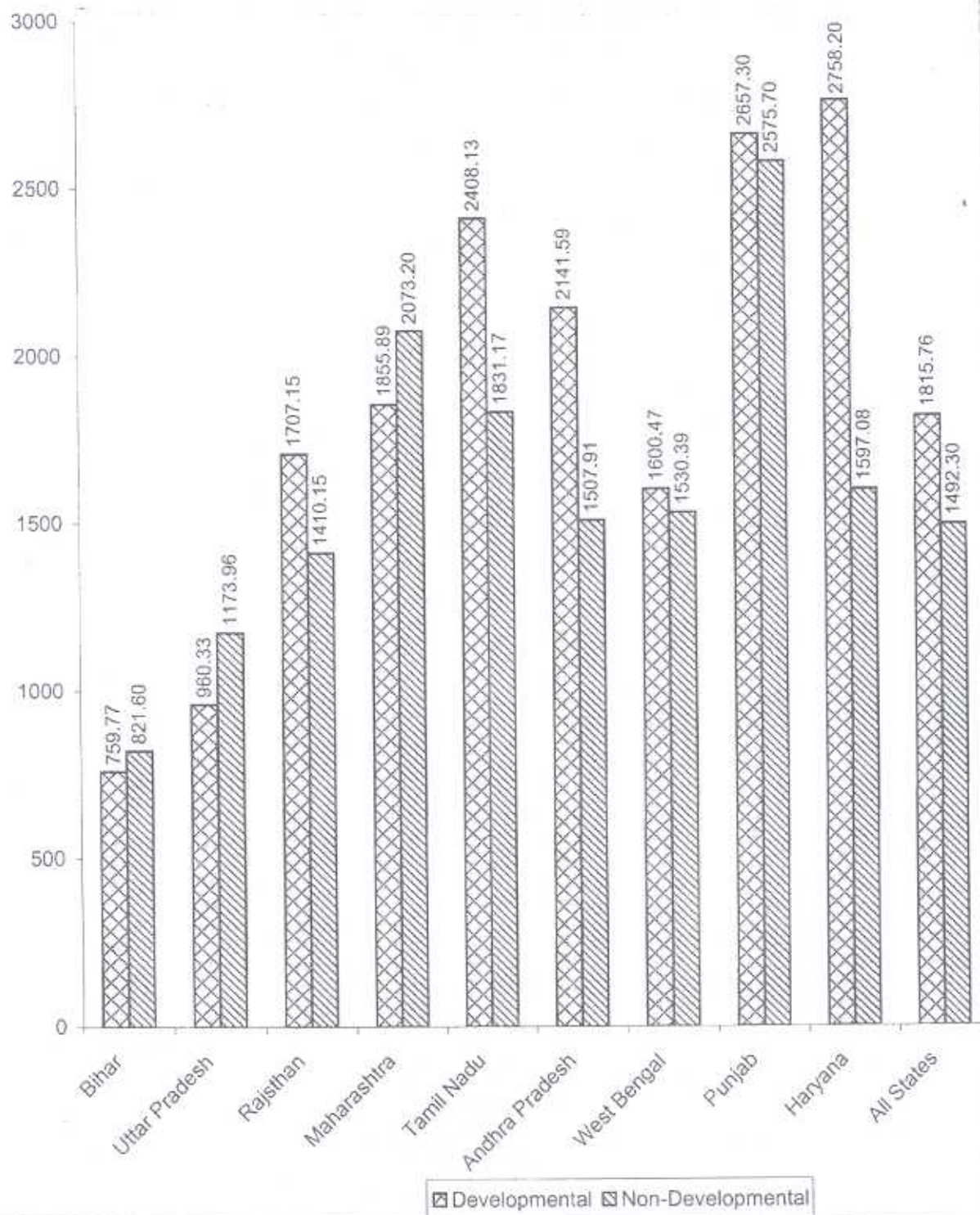
The details of per capita revenue expenditure of Individual States during 2002-2003 (B.E.) are given in Table-33. Graphic Presentation of data of selected States has also been given along with the table.

TABLE-33

Per Capita Revenue Expenditure of Individual States during 2002-2003(B.E)
(Rs.)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	2141.59	1507.91	3649.50
2.	Bihar	759.77	821.60	1581.37
3.	Chhattisgarh	1721.64	1025.25	2746.89
4.	Delhi	1969.03	1286.48	3255.51
5.	Goa	7945.70	4228.44	12174.14
6.	Gujarat	3054.52	1592.25	4646.77
7.	Haryana	2758.20	1597.08	4355.28
8.	Jharkhand	1682.17	987.15	2669.32
9.	Karnataka	2405.57	1483.59	3889.16
10.	Kerala	2534.07	1723.41	4257.48
11.	Madhya Pradesh	1304.65	991.40	2296.05
12.	Maharashtra	1855.89	2073.20	3929.09
13.	Orissa	1525.14	1506.59	3031.73
14.	Punjab	2657.30	2575.70	5233.00
15.	Rajasthan	1707.15	1410.15	3117.30
16.	Tamil Nadu	2408.13	1831.17	4239.30
17.	Uttar Pradesh	960.33	1173.96	2134.29
18.	West Bengal	1600.47	1530.39	3130.86
Hilly States				
19.	Arunachal Pradesh	5754.96	3449.96	9204.92
20.	Assam	1846.41	1309.34	3155.75
21.	Himachal Pradesh	4375.36	3531.05	7906.41
22.	Jammu & Kashmir	3079.67	3027.84	6107.51
23.	Manipur	3151.06	2420.56	5571.62
24.	Meghalaya	3782.42	2313.99	6096.41
25.	Mizoram	6899.78	4273.17	11172.95
26.	Nagaland	3592.70	3777.28	7369.98
27.	Sikkim	8407.93	4008.85	12416.58
28.	Tripura	3186.77	2770.96	5957.73
29.	Uttaranchal	3293.64	1834.74	5128.38
All States		1815.76	1492.30	3308.06

**Per Capita Developmental and Non Developmental
Revenue Expenditure of Selected States
during 2002-2003(B.E.) (In Rs.)**



Percentage Distribution of Revenue Expenditure Among States

2000-2001 (Accounts).

Of the total revenue expenditure of Rs. 288750.39 crore (excluding expenditure incurred on State Lotteries) incurred by all the States, the percentage share of revenue expenditure incurred by non-hilly states was more than 90% and the remaining less than 10% of total revenue expenditure was incurred by hilly States during the year 2000-2001 (Accounts).

Non -Hilly States

In the non- hilly States, the percentage of revenue expenditure of a State to total revenue expenditure of all the States was maximum in Maharashtra (12.95%) followed by Uttar Pradesh (10.75%) , Andhra Pradesh (7.99%) ,West Bengal (7.65%), Gujarat (7.63%) and Tamil Nadu (7.51%) .The percentage of revenue expenditure of a State to total revenue expenditure of all the States was minimum in Goa (0.47%) succeeded by Chhattisgarh (0.56%) ,Delhi (1.28%), Haryana (2.38%) and Orissa (3.06%) .

Hilly States

The major hilly States of Jammu& Kashmir ,Himachal Pradesh,Uttaranchal and Assam spent 2.31%, 1.51%,0.32% and 2.22% respectively on revenue expenditure of total revenue expenditure incurred by all the States and the remaining hilly States spent less than 1% each.

The details of percentage distribution of revenue expenditure as well as percentage of developmental revenue expenditure and non -developmental revenue expenditure among States during 2000-2001 (Accounts) are given in table-34.

TABLE-34

Percentage Distribution of Revenue Expenditure among States
during 2000-2001 (Accounts)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	8.53	7.23	7.99
2.	Bihar	4.82	5.17	4.97
3.	Chhattisgarh	0.64	0.45	0.56
4.	Delhi	1.43	1.07	1.28
5.	Goa	0.55	0.35	0.47
6.	Gujarat	9.40	5.15	7.63
7.	Haryana	2.40	2.35	2.38
8.	Jharkhand	-	-	-
9.	Karnataka	6.24	5.10	5.77
10.	Kerala	3.78	4.50	4.08
11.	Madhya Pradesh	5.42	4.87	5.19
12.	Maharashtra	13.06	12.79	12.95
13.	Orissa	2.76	3.48	3.06
14.	Punjab	3.02	4.15	3.49
15.	Rajasthan	5.01	5.48	5.21
16.	Tamil Nadu	7.37	7.70	7.51
17.	Uttar Pradesh	8.78	13.51	10.75
18.	West Bengal	7.22	8.24	7.65
Hilly States				
19.	Arunachal Pradesh	0.34	0.28	0.31
20.	Assam	2.29	2.13	2.22
21.	Himachal Pradesh	1.63	1.36	1.51
22.	Jammu & Kashmir	2.46	2.12	2.31
23.	Manipur	0.37	0.43	0.39
24.	Meghalaya	0.40	0.33	0.37
25.	Mizoram	0.41	0.28	0.35
26.	Nagaland	0.44	0.57	0.49
27.	Sikkim	0.21	0.15	0.19
28.	Tripura	0.63	0.55	0.60
29.	Uttaranchal	0.39	0.21	0.32
All States		100.00	100.00	100.00

2001-2002 (Revised Estimates)

Of the total revenue expenditure of Rs. 327748.51 crore(excluding expenditure incurred on State Lotteries) incurred by all the States, the percentage share of revenue expenditure incurred by non- hilly states was more than 90% and the remaining less than 10% of total revenue expenditure was incurred by hilly States during the year 2001-2002 (R.E).

Non-Hilly States

In the non- hilly States, the percentage of revenue expenditure of a state to total revenue expenditure of all the States was maximum in Maharashtra (11.37%) followed by Uttar Pradesh (10.82%) , Gujarat (7.98%), Andhra Pradesh (7.67%) , West Bengal (7.57%) and Tamil Nadu (6.81%). The percentage of revenue expenditure of a state to total revenue expenditure incurred by all the States was minimum in Goa (0.49%) succeeded by Chhattisgarh (1.56%), Delhi (1.61%) , Jharkhand (1.83%) and Haryana (2.64%).

Hilly States

The major hilly States of Assam,Himachal Pradesh, Uttaranchal and Jammu & Kashmir spent 2.70% ,1.38%,1.27% and 1.87% respectively on revenue expenditure of the total revenue expenditure incurred by all the States and the remaining hilly States spent less than 1% each .

The details of percentage distribution of revenue expenditure as well as developmental revenue expenditure and non developmental revenue expenditure among States during 2001-2002 (R.E) are given in table 35.

TABLE-35

**Percentage Distribution of Revenue Expenditure among States
during 2001.2002 (R.E)**

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	8.30	6.85	7.67
2.	Bihar	3.33	4.49	3.83
3.	Chhattisgarh	1.73	1.34	1.56
4.	Delhi	2.00	1.09	1.61
5.	Goa	0.58	0.37	0.49
6.	Gujarat	10.02	5.30	7.98
7.	Haryana	2.90	2.30	2.64
8.	Jharkhand	1.96	1.66	1.83
9.	Karnataka	6.33	5.01	5.76
10.	Kerala	3.42	3.80	3.58
11.	Madhya Pradesh	5.45	4.34	4.97
12.	Maharashtra	10.33	12.75	11.37
13.	Orissa	2.58	3.83	3.12
14.	Punjab	2.95	4.21	3.49
15.	Rajasthan	4.71	5.23	4.94
16.	Tamil Nadu	6.73	6.92	6.81
17.	Uttar Pradesh	9.44	12.63	10.82
18.	West Bengal	6.99	8.32	7.57
Hilly States				
19.	Arunachal Pradesh	0.41	0.23	0.33
20.	Assam	2.97	2.34	2.70
21.	Himachal Pradesh	1.37	1.38	1.38
22.	Jammu & Kashmir	1.62	2.20	1.87
23.	Manipur	0.46	0.42	0.44
24.	Meghalaya	0.45	0.36	0.41
25.	Mizoram	0.41	0.27	0.35
26.	Nagaland	0.39	0.51	0.44
27.	Sikkim	0.24	0.14	0.20
28.	Tripura	0.57	0.56	0.57
29.	Uttaranchal	1.36	1.15	1.27
All States		100.00	100.00	100.00

2002-2003 (Budget Estimates)

Of the total revenue expenditure of Rs.348105.11 crore (excluding expenditure incurred on State Lotteries) estimated to incur by all the States, the percentage share of revenue expenditure estimated to incur by non-hilly States was more than 90% and the remaining less than 10% of total revenue expenditure was estimated to incur by hilly States during the year 2002-2003 (B.E).

Non- Hilly States

In the non -hilly States, the percentage of revenue expenditure of a State to total revenue expenditure of all the States was estimated to be maximum in Maharashtra (11.20%) followed by Uttar Pradesh (10.53%), Andhra Pradesh (8.09%), Tamil Nadu (7.68%), West Bengal (7.37%),Gujarat (6.94%) and Karnataka (6.02%) .The percentage of revenue expenditure of a state to total revenue expenditure estimated to incur by all the States was minimum in Goa (0.49%) succeeded by Delhi (1.36%), Chhattisgarh (1.69%) ,Jharkhand (2.12%) and Haryana (2.72%).

Hilly States

The major hilly-States of Assam, Himachal Pradesh , Jammu & Kashmir and Uttaranchal were estimated to spend 2.48%,1.41% 1.84%and 1.28% respectively on revenue expenditure of total revenue expenditure incurred by all the States and the remaining hilly States were estimated to spend less than 1% .

The details of percentage distribution of revenue expenditure as well as developmental revenue expenditure and non-developmental revenue expenditure among States during 2002-2003 (B.E) are given in table 36.

TABLE-36

**Percentage Distribution of Revenue Expenditure among States
during 2002 -2003 (B.E)**

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	8.65	7.41	8.09
2.	Bihar	3.40	4.48	3.89
3.	Chhattisgarh	1.93	1.40	1.69
4.	Delhi	1.49	1.19	1.36
5.	Goa	0.58	0.37	0.49
6.	Gujarat	8.31	5.27	6.94
7.	Haryana	3.14	2.21	2.72
8.	Jharkhand	2.44	1.74	2.12
9.	Karnataka	6.78	5.09	6.02
10.	Kerala	4.29	3.55	3.96
11.	Madhya Pradesh	4.26	3.94	4.12
12.	Maharashtra	9.64	13.10	11.20
13.	Orissa	2.99	3.59	3.26
14.	Punjab	3.46	4.08	3.74
15.	Rajasthan	5.22	5.25	5.23
16.	Tamil Nadu	7.95	7.36	7.68
17.	Uttar Pradesh	8.63	12.84	10.53
18.	West Bengal	6.87	7.99	7.37
Hilly States				
19.	Arunachal Pradesh	0.34	0.24	0.30
20.	Assam	2.65	2.28	2.48
21.	Himachal Pradesh	1.42	1.39	1.41
22.	Jammu & Kashmir	1.69	2.03	1.84
23.	Manipur	0.40	0.38	0.39
24.	Meghalaya	0.47	0.35	0.41
25.	Mizoram	0.33	0.25	0.29
26.	Nagaland	0.39	0.49	0.43
27.	Sikkim	0.24	0.14	0.20
28.	Tripura	0.54	0.57	0.56
29.	Uttaranchal	1.50	1.02	1.28
All States		100.00	100.00	100.00

Details of Items covered under Revenue Receipts and Revenue Expenditure

Items covered under Revenue Receipts

- I. State Tax Revenue**
 1. Agricultural Income Tax
 2. Taxes on Professions, Trades, Callings & Employment
 3. Land Revenue
 4. Stamps and Registration fees
 5. Urban immovable Property Tax
 6. Sales Tax
 7. State Excise
 8. Taxes on Vehicles
 9. Taxes on Goods and Passengers
 10. Taxes and Duties on Electricity
 11. Entertainment Tax
 12. Other-Taxes and Duties
- II State Non-Tax Revenue**
 1. Interest Receipts
 2. Dividends and Profits
 3. General Services
(excluding State Lotteries)
 4. Social Services
 - i) Education, Sports, Art and Culture
 - ii) Medical and Public Health and Family Welfare
 - iii) Housing
 - iv) Urban Development
 - v) Labour and Employment
 - vi) Social Security and Welfare
 - vii) Water Supply & Sanitation
 - viii) Others
 5. Fiscal Services
 6. Economic Services
 - i) Crop Husbandry
 - ii) Animal Husbandry
 - iii) Fisheries

- iv) Forestry and Wildlife
- v) Co-operation
- vi) Other Agricultural Programmes
- vii) Major and Medium Irrigation Projects
- viii) Minor Irrigation
- ix) Power
- x) Village and Small Industries
- xi) Industries
- xii) Ports and Light Houses
- xiii) Road Transport
- xiv) Tourism
- xv)) Petroleum
- xvi) Plantation
- xvii) Others
- iii) **Share in Central Taxes**
 - 1. Income Tax
 - 2. Estate Duty
 - 3. Union Excise Duties
- iv). **Grants-from the Centre**
 - 1. State Plan Schemes
 - 2. Central Plan Schemes
 - 3. Centrally Sponsored Schemes
 - 4. NEC/Special Plan Scheme
 - 5. Non Plan Grants
- V. **Total Revenue Receipts (I+II+III+IV)**

Items covered under Revenue Expenditure.

- I. **Developmental Expenditure**
 - A) Social Services
 - 1. Education,sports ,art and culture.
 - 2. Medical and Public Health
 - 3. Family Welfare
 - 4. Water supply and sanitation.

5. Housing
6. Urban development
7. Welfare of S.Cs ,S.Ts and O.B.Cs
8. Labour and Labour Welfare
9. Social Security and Welfare
10. Nutrition
11. Relief on account of Natural Calamities.
12. Others.

B) Economic Services.

1. Agriculture and Allied Activities.
2. Rural Development.
3. Special Area Programmes.
4. Irrigation and Flood Control.
5. Energy.
6. Industrial and Minerals.
7. Transport and Communications.
8. Science, Technology and Environment.
9. General Economic Services.

II. Non Developmental Revenue Expenditure

- A. Organs of State.
- B. Fiscal Services.
- C. Interest Payments and Servicing of Debt.
- D. Administrative Services.
- E. Pensions.
- F. Miscellaneous General Services.
- G. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.

