



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATES FINANCES
2008-2009**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2010**

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PREFACE

Analysis of States Finances provides a picture on State Governments finances. This publication analyses budgetary variable at the individual State level. It presents some of the basic statistics relating to receipts and expenditure of all the States in Indian Union excluding National Capital Territory of Delhi by using various parameters such as revenue receipts from State's sources as well as revenue receipts from Central sources, per capita State's own tax revenue, per capita revenue receipts, per capita development expenditure etc. This brochure contains data/information of all the States for the year 2006-2007 (Accounts), 2007-2008 [Revised Estimates (R.E.)] and 2008-2009 [Budget Estimates (B.E.)]. The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2008-2009) issued by Reserve Bank of India.

I hope this publication would prove very useful for administrators, planners and research scholars interested in the budgetary transactions of States Governments. This report is placed on the Department website also which can be accessed at www.esaharyana.gov.in

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Chandigarh
The 26th April , 2010

R.K. Bishnoi
Director, Deptt. Of Economic &
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CHAPTER - I

INTRODUCTION

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

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

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

1.4 This is the fortieth report in the series. In this report an attempt has been made to compare the receipts and expenditure of all the States Governments by using various parameters such as revenue receipts from State's own sources as well as from Central sources, per capita State's own tax revenue , per capita revenue receipts , per capita development expenditure etc.; for the year 2006-2007 (Accounts), 2007-2008 (Revised Estimates) and 2008-2009 (Budget Estimates). In order to present a meaningful comparison, all the 28 States have been grouped into non- special category and special category States.

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

Non-Special Category States

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

Special Category States are

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

CHAPTER-II

Structure of State's Own Tax Revenue

2.1 2006-2007 (Accounts)

Out of the total State's own Tax Revenue of Rs. 252548.46 crore collected by all the States during 2006-2007 (Accounts), 60.81% of the State's own Tax Revenue came from Sales Tax, 11.61% from State Excise, 12.85% from Stamps and Registration fees, 5.24% from Taxes on Vehicles, 1.31% from Land Revenue and the remaining 8.18% from other Taxes and Duties.

2.1 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (8.15%) and minimum in Haryana (0.12%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (19.29%) whereas it was 11.14% in Haryana. Gujarat with 0.23% was at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (78.58%) and minimum in Madhya Pradesh (50.24%) where as it was 62.71% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (8.82%) and minimum in Haryana (2.05%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.04% in Jharkhand to 20.01% in Punjab whereas it was 16.15% in Haryana.

2.1 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.09% in Jammu & Kashmir to 2.69% in Arunachal Pradesh. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (1.79%) and maximum in Himachal Pradesh (20.64%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 43.11% in Sikkim to 79.90% in Assam. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (10.30%) and minimum in Meghalaya (3.06%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.31% in Mizoram to 21.73% in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Revenue of States during 2006-2007 (Accounts) are given in Table 2.1(a) & 2.1(b).

Table-2.1(a)
State's Own Tax Revenue of States during 2006-07(Accounts)

(Rs. In Crores)

Sr. No	Stete	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	113.50	3436.63	15467.08	1364.74	2865.39	678.87	23926.21
2	Bihar	74.65	381.93	2081.48	181.38	455.02	858.61	4033.07
3	Chhattisgarh	60.86	706.81	2843.05	253.05	389.51	792.45	5045.73
4	Goa	6.23	57.23	844.82	74.56	115.92	192.78	1291.54
5	Gujarat	498.71	41.94	12817.46	1191.15	1425.03	2490.30	18464.59
6	Haryana	12.99	1217.1	6853.24	223.66	1764.98	855.79	10927.76
7	Jharkhand	33.00	186.00	2458.00	162.80	95.25	193.10	3128.15
8	Karnataka	108.76	4495.48	11761.71	1374.50	3205.80	2354.78	23301.03
9	Kerala	47.01	953.07	8563.31	707.74	1519.93	150.76	11941.82
10	Madhya Pradesh	132.21	1546.68	5261.41	634.30	1251.10	1647.43	10473.13
11	Maharashtra	484.17	3300.70	24130.73	1841.06	6415.72	3926.86	40099.24
12	Orissa	226.38	430.07	3764.82	426.54	260.49	956.77	6065.07
13	Punjab	15.27	1367.78	4829.02	468.05	1803.94	533.10	9017.16
14	Rajasthan	116.71	1591.09	6720.71	1023.61	1293.68	862.44	11608.24
15	Tamil Nadu	120.68	3986.42	17727.16	1260.88	2997.46	1678.55	27771.15
16	Uttar Pradesh	187.52	3551.25	13278.82	1017.60	4513.67	449.12	22997.98
17	West Bengal	952.69	817.36	7079.02	508.97	1258.57	1078.17	11694.78
Sub Total-I		3191.34	28067.54	146481.84	12714.59	31631.46	19699.88	241786.65
Special Category								
18	Arunachal Pradesh	2.10	10.98	61.64	2.93	0.55	0.00	78.20
19	Assam	74.15	174.88	2783.24	151.15	97.32	202.58	3483.32
20	Himachal Pradesh	1.91	341.86	914.45	106.35	92.47	199.34	1656.38
21	Jammu & Kashmir	1.78	215.00	1211.00	63.50	54.45	356.91	1902.64
22	Manipur	1.01	3.62	96.64	3.19	2.83	14.22	121.51
23	Meghalaya	5.58	53.96	215.82	9.34	6.49	13.55	304.74
24	Mizoram	0.73	1.65	53.72	5.01	0.21	6.30	67.62
25	Nagaland	0.50	2.13	85.02	12.26	1.05	18.07	119.03
26	Sikkim	0.78	33.31	74.66	5.95	2.52	55.96	173.18
27	Tripura	3.03	38.42	233.45	22.51	16.61	27.53	341.55
28	Uttarakhand	15.42	372.91	1361.42	141.46	546.32	76.11	2513.64
Sub Total-II		106.99	1248.72	7091.06	523.65	820.82	970.57	10761.81
Total (I+II) All States		3298.33	29316.26	153572.90	13238.24	32452.28	20670.45	252548.46

Note: - Figures for Jharkhand & Jammu & Kashmir for the year 2006-07(Accounts) relates to Revised Estimates

Table-2.1(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2006-07(Accounts)

Sr. State No	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	0.47	14.36	64.64	5.70	11.98	2.84	100.00
2	Bihar	1.85	9.47	51.61	4.50	11.28	21.29	100.00
3	Chhattisgarh	1.21	14.01	56.35	5.02	7.72	15.71	100.00
4	Goa	0.48	4.43	65.41	5.77	8.98	14.93	100.00
5	Gujarat	2.70	0.23	69.42	6.45	7.72	13.49	100.00
6	Haryana	0.12	11.14	62.71	2.05	16.15	7.83	100.00
7	Jharkhand	1.05	5.95	78.58	5.20	3.04	6.17	100.00
8	Karnataka	0.47	19.29	50.48	5.90	13.76	10.11	100.00
9	Kerala	0.39	7.98	71.71	5.93	12.73	1.26	100.00
10	Madhya Pradesh	1.26	14.77	50.24	6.06	11.95	15.73	100.00
11	Maharashtra	1.21	8.23	60.18	4.59	16.00	9.79	100.00
12	Orissa	3.73	7.09	62.07	7.03	4.29	15.78	100.00
13	Punjab	0.17	15.17	53.55	5.19	20.01	5.91	100.00
14	Rajasthan	1.01	13.71	57.90	8.82	11.14	7.43	100.00
15	Tamil Nadu	0.43	14.35	63.83	4.54	10.79	6.04	100.00
16	Uttar Pradesh	0.82	15.44	57.74	4.42	19.63	1.95	100.00
17	West Bengal	8.15	6.99	60.53	4.35	10.76	9.22	100.00
Sub Total-I		1.32	11.61	60.58	5.26	13.08	8.15	100.00
Special Category								
18	Arunachal Pradesh	2.69	14.04	78.82	3.75	0.70	0.00	100.00
19	Assam	2.13	5.02	79.90	4.34	2.79	5.82	100.00
20	Himachal Pradesh	0.12	20.64	55.21	6.42	5.58	12.03	100.00
21	Jammu & Kashmir	0.09	11.30	63.65	3.34	2.86	18.76	100.00
22	Manipur	0.83	2.98	79.53	2.63	2.33	11.70	100.00
23	Meghalaya	1.83	17.71	70.82	3.06	2.13	4.45	100.00
24	Mizoram	1.08	2.44	79.44	7.41	0.31	9.32	100.00
25	Nagaland	0.42	1.79	71.43	10.30	0.88	15.18	100.00
26	Sikkim	0.45	19.23	43.11	3.44	1.46	32.31	100.00
27	Tripura	0.89	11.25	68.35	6.59	4.86	8.06	100.00
28	Uttarakhand	0.61	14.84	54.16	5.63	21.73	3.03	100.00
Sub Total-II		0.99	11.60	65.89	4.87	7.63	9.02	100.00
Total (I+II) All States		1.31	11.61	60.81	5.24	12.85	8.18	100.00

2.2 2007- 2008 (R.E.)

Out of the total State's Own Tax Revenue of Rs. 293391.73 crore collected by all the States during 2007-2008 (R.E), 60.74% of the State's Own Tax Revenue came from Sales Tax , 11.66% from State Excise, 13.10% from Stamps and Registration fees, 5.25% from Taxes on Vehicles, 1.36% from Land Revenue and the remaining 9.25% from other Taxes and Duties.

2.2(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (8.65%) and minimum in Haryana (0.10 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (17.15%) whereas it was 10.72% in Haryana. Gujarat with 0.20% was at the bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Jharkhand (78.58%) and minimum in Madhya Pradesh (47.96%) whereas it was 66.79% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan 8.37% and minimum in Haryana 1.99%. The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.05% in Jharkhand to 17.16% in Maharashtra whereas it was 15.89% in Haryana.

2.2 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.09% in Himachal Pradesh to 2.28% in Assam. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (2.28%) and maximum in Meghalaya (21.56%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 37.90% in Sikkam to 79.85% in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Mizoram (6.90%) and minimum in Sikkim (2.71%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.33% in Mizoram to 16.13 % in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Tax Revenue of States during 2007-2008 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

Table-2.2(a)
State's own Tax Revenue of States during 2007-08(R. E.)

(Rs. In Crores)

Sr. No	Stete	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	129.48	4125.00	20568.00	1892.40	3750.00	936.75	31401.63
2	Bihar	74.62	475.00	3107.26	225.00	550.00	443.08	4874.96
3	Chhattisgarh	96.76	840.00	3200.00	297.00	471.47	908.84	5814.07
4	Goa	7.69	72.00	920.10	84.75	73.27	168.26	1326.07
5	Gujarat	450.00	44.00	15380.00	1300.00	1590.00	2708.54	21472.54
6	Haryana	13.00	1350.00	8408.00	250.00	2000.00	568.00	12589.00
7	Jharkhand	37.46	211.11	2789.83	184.78	108.11	219.05	3550.34
8	Karnataka	86.22	4668.59	14468.52	1806.01	3812.55	2376.43	27218.32
9	Kerala	56.02	1193.31	9712.16	882.22	1991.85	161.74	13997.30
10	Madhya Pradesh	122.45	1750.00	5700.00	775.00	1540.00	1998.69	11886.14
11	Maharashtra	695.00	3800.00	26612.00	2215.31	8000.00	5289.60	46611.91
12	Orissa	230.91	553.70	4054.71	552.00	359.84	1041.71	6792.87
13	Punjab	17.25	1726.08	5778.00	524.00	1700.00	601.50	10346.83
14	Rajasthan	122.06	1750.00	7600.00	1075.00	1500.00	793.74	12840.80
15	Tamil Nadu	139.23	4634.44	17432.47	1501.91	3938.64	1601.38	29248.07
16	Uttar Pradesh	401.05	4592.00	16286.85	663.82	4800.00	959.53	27703.25
17	West Bengal	1190.86	974.43	8300.16	585.31	1478.83	1244.61	13774.20
Sub Total-I		3870.06	32759.66	170318.06	14814.51	37664.56	22021.45	281448.3
Special Category								
18	Arunachal Pradesh	1.50	11.00	63.00	4.00	0.70	0.00	80.20
19	Assam	80.08	197.61	2726.95	170.80	109.97	226.35	3511.76
20	Himachal Pradesh	1.76	382.69	1097.34	130.00	90.88	260.67	1963.34
21	Jammu & Kashmir	6.49	238.00	1480.00	69.06	67.10	438.85	2299.50
22	Manipur	1.10	3.99	115.00	4.38	3.00	15.42	142.89
23	Meghalaya	0.37	71.58	233.16	10.56	7.92	8.34	331.93
24	Mizoram	1.18	1.65	55.00	4.75	0.23	6.07	68.88
25	Nagaland	0.64	2.92	99.14	7.93	0.93	16.58	128.14
26	Sikkim	0.92	29.00	56.00	4.00	2.14	55.68	147.74
27	Tripura	3.1	40.25	265.82	23.75	16.27	32.64	381.83
28	Uttarakhand	20.62	461.98	1688.20	170.00	465.66	80.76	2887.22
Sub Total-II		117.76	1440.67	7879.61	599.23	764.80	1141.36	11943.43
Total (I+II) All States		3987.82	34200.33	178197.67	15413.74	38429.36	23162.81	293391.73

Table-2.2(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2007-08(R. E.)

Sr. State No	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)	
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.41	13.14	65.50	6.03	11.94	2.98	100.00
2	Bihar	1.53	9.74	63.74	4.62	11.28	9.09	100.00
3	Chhattisgarh	1.66	14.45	55.04	5.11	8.11	15.63	100.00
4	Goa	0.58	5.43	69.39	6.39	5.53	12.69	100.00
5	Gujarat	2.10	0.20	71.63	6.05	7.40	12.61	100.00
6	Haryana	0.10	10.72	66.79	1.99	15.89	4.51	100.00
7	Jharkhand	1.06	5.95	78.58	5.20	3.05	6.17	100.00
8	Karnataka	0.32	17.15	53.16	6.64	14.01	8.73	100.00
9	Kerala	0.40	8.53	69.39	6.30	14.23	1.16	100.00
10	Madhya Pradesh	1.03	14.72	47.96	6.52	12.96	16.82	100.00
11	Maharashtra	1.49	8.15	57.09	4.75	17.16	11.35	100.00
12	Orissa	3.40	8.15	59.69	8.13	5.30	15.34	100.00
13	Punjab	0.17	16.68	55.84	5.06	16.43	5.81	100.00
14	Rajasthan	0.95	13.63	59.19	8.37	11.68	6.18	100.00
15	Tamil Nadu	0.48	15.85	59.60	5.14	13.47	5.48	100.00
16	Uttar Pradesh	1.45	16.58	58.79	2.40	17.33	3.46	100.00
17	West Bengal	8.65	7.07	60.26	4.25	10.74	9.04	100.00
Sub Total-I		1.38	11.64	60.51	5.26	13.38	7.82	100.00
Special Category								
18	Arunachal Pradesh	1.87	13.72	78.55	4.99	0.87	0.00	100.00
19	Assam	2.28	5.63	77.65	4.86	3.13	6.45	100.00
20	Himachal Pradesh	0.09	19.49	55.89	6.62	4.63	13.28	100.00
21	Jammu & Kashmir	0.28	10.35	64.36	3.00	2.92	19.08	100.00
22	Manipur	0.77	2.79	80.48	3.07	2.10	10.79	100.00
23	Meghalaya	0.11	21.56	70.24	3.18	2.39	2.51	100.00
24	Mizoram	1.71	2.40	79.85	6.90	0.33	8.81	100.00
25	Nagaland	0.50	2.28	77.37	6.19	0.73	12.94	100.00
26	Sikkim	0.62	19.63	37.90	2.71	1.45	37.69	100.00
27	Tripura	0.81	10.54	69.62	6.22	4.26	8.55	100.00
28	Uttarakhand	0.71	16.00	58.47	5.89	16.13	2.80	100.00
Sub Total-II		0.99	12.06	65.97	5.02	6.40	9.56	100.00
Total (I+II) All States		1.36	11.66	60.74	5.25	13.10	7.89	100.00

2.3 2008-2009 (B.E.)

Out of the total State's Own Tax Revenue of Rs. 336809.71 Crore estimated by all the States during 2008-2009 (B.E.), 60.46% of the State's Own Tax Revenue was estimated from Sales Tax, 11.72% from State Excise, 13.25 % from Stamps and Registration fees, 5.32% from Taxes on Vehicles, 1.29% from Land Revenue and the remaining 7.97% from other Taxes and Duties.

2.3(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (9.18%) and minimum in Haryana (0.09%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (17.65%) whereas it was 10.39% in Haryana. Gujarat with 0.21% was estimated at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax revenue was estimated maximum in Jharkhand (72.26%) and minimum in Karnataka (53.84%) whereas Haryana share was 68.46%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Jharkhand (9.03%) and minimum in Haryana (1.92%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 5.39% in Goa to 16.63% in Punjab whereas it was 14.69% in Haryana.

2.3 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.08% in Himachal Pradesh to 2.25% in Assam. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Mizoram and Nagaland (2.28% each) and maximum in Sikkim (20.19%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 37.06% in Sikkim to 80.49 % in Manipur. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was estimated maximum in Mizoram (6.71 %) and minimum in Sikkim (2.65%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.34% in Mizoram to 15.55% in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's Own Tax Revenue of States during 2008-2009 (B.E) are given in Tables 2.3 (a) & 2.3 (b).

Table-2.3(a)
State's own Tax Revenue of States during 2008-09(B. E.)

(Rs. In Crores)

Sr. No	Stete	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	130.48	4991.25	24887.28	2289.8	4537.50	1029.85	37866.16
2	Bihar	74.72	537.69	2937.72	256.60	581.02	871.14	5258.89
3	Chhattisgarh	96.83	930.00	3620.00	330.00	549.23	1011.77	6537.83
4	Goa	3.84	77.05	1026.35	97.14	84.47	277.51	1566.36
5	Gujarat	550.00	50.00	17023.00	1412.40	1658.00	2956.20	23649.60
6	Haryana	13.50	1485.00	9785.00	275.00	2100.00	635.25	14293.75
7	Jharkhand	50.00	500.00	4000.00	500.00	300.00	185.65	5535.65
8	Karnataka	90.48	5626.08	17160.78	2098.96	4195.84	2703.71	31875.85
9	Kerala	84.13	1299.85	10616.39	1008.64	2420.56	351.28	15780.85
10	Madhya Pradesh	127.45	2075.00	6600.00	1000.00	1840.00	2572.36	14214.81
11	Maharashtra	700.00	4500.00	29039.00	2426.18	9600.00	5628.28	51893.46
12	Orissa	250.24	600.76	4400.37	590.79	350.54	1079.25	7271.95
13	Punjab	19.00	1830.01	6290.00	576.00	1870.00	662.00	11247.01
14	Rajasthan	212.06	1910.00	8500.00	1153.00	1725.00	1062.22	14562.28
15	Tamil Nadu	146.18	5329.6	19417.74	1707.60	4888.90	1666.08	33156.10
16	Uttar Pradesh	170.11	5040.00	19705.00	862.25	5370.54	1165.10	32313.00
17	West Bengal	1488.58	1115.42	9794.18	673.11	1737.62	1413.92	16222.83
Sub Total-I		4207.6	37897.71	194802.81	17257.47	43809.22	25271.57	323246.38
Special Category								
18	Arunachal Pradesh	2.10	12.00	76.00	4.50	0.80	0.00	95.40
19	Assam	90.49	223.30	2820.69	193.00	124.27	569.05	4020.80
20	Himachal Pradesh	1.85	428.61	1336.81	136.50	95.42	301.79	2300.98
21	Jammu & Kashmir	9.26	245.00	1778.00	75.86	79.17	479.16	2666.45
22	Manipur	1.20	4.47	128.80	4.91	3.36	17.27	160.01
23	Meghalaya	0.39	71.57	285.42	11.62	9.50	6.11	384.61
24	Mizoram	1.20	1.70	60.00	5.00	0.25	6.41	74.56
25	Nagaland	0.69	3.15	107.07	8.56	1.00	17.91	138.38
26	Sikkim	1.11	30.50	56.00	4.00	2.33	57.16	151.10
27	Tripura	3.57	44.3	321.64	28.50	18.71	34.66	451.38
28	Uttarakhand	31.43	501.00	1849.50	175.54	485.04	77.15	3119.66
Sub Total-II		143.29	1565.60	8819.93	647.99	819.85	1566.67	13563.33
Total (I+II) All States		4350.89	39463.31	203622.74	17905.46	44629.07	26838.24	336809.71

Table-2.3(b)
Various State's Own Tax Revenues as Percentage of Total State's Own Tax
Revenue of States during 2008-09(B. E.)

Sr. State No	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	0.34	13.18	65.72	6.05	11.98	2.72	100.00
2	Bihar	1.42	10.22	55.86	4.88	11.05	16.57	100.00
3	Chhattisgarh	1.48	14.22	55.37	5.05	8.40	15.48	100.00
4	Goa	0.25	4.92	65.52	6.20	5.39	17.72	100.00
5	Gujarat	2.33	0.21	71.98	5.97	7.01	12.50	100.00
6	Haryana	0.09	10.39	68.46	1.92	14.69	4.44	100.00
7	Jharkhand	0.90	9.03	72.26	9.03	5.42	3.35	100.00
8	Karnataka	0.28	17.65	53.84	6.58	13.16	8.48	100.00
9	Kerala	0.53	8.24	67.27	6.39	15.34	2.23	100.00
10	Madhya Pradesh	0.90	14.60	46.43	7.03	12.94	18.10	100.00
11	Maharashtra	1.35	8.67	55.96	4.68	18.50	10.85	100.00
12	Orissa	3.44	8.26	60.51	8.12	4.82	14.84	100.00
13	Punjab	0.17	16.27	55.93	5.12	16.63	5.89	100.00
14	Rajasthan	1.46	13.12	58.37	7.92	11.85	7.29	100.00
15	Tamil Nadu	0.44	16.07	58.56	5.15	14.75	5.02	100.00
16	Uttar Pradesh	0.53	15.60	60.98	2.67	16.62	3.61	100.00
17	West Bengal	9.18	6.88	60.37	4.15	10.71	8.72	100.00
Sub Total-I		1.30	11.72	60.26	5.34	13.55	7.82	100.00
Special Category								
18	Arunachal Pradesh	2.20	12.58	79.66	4.72	0.84	0.00	100.00
19	Assam	2.25	5.55	70.15	4.80	3.09	14.15	100.00
20	Himachal Pradesh	0.08	18.63	58.10	5.93	4.15	13.12	100.00
21	Jammu & Kashmir	0.35	9.19	66.68	2.84	2.97	17.97	100.00
22	Manipur	0.75	2.79	80.49	3.07	2.10	10.79	100.00
23	Meghalaya	0.10	18.61	74.21	3.02	2.47	1.59	100.00
24	Mizoram	1.61	2.28	80.47	6.71	0.34	8.60	100.00
25	Nagaland	0.50	2.28	77.37	6.19	0.72	12.94	100.00
26	Sikkim	0.73	20.19	37.06	2.65	1.54	37.83	100.00
27	Tripura	0.79	9.81	71.26	6.31	4.15	7.68	100.00
28	Uttarakhand	1.01	16.06	59.29	5.63	15.55	2.47	100.00
Sub Total-II		1.06	11.54	65.03	4.78	6.04	11.55	100.00
Total (I+II) All States		1.29	11.72	60.46	5.32	13.25	7.97	100.00

Per Capita State's Own Tax Revenue

2.4 2006- 2007 (Accounts)

2.4 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue during 2006-07 (Accounts) was maximum in West Bengal (Rs.111.04) and minimum in Haryana (Rs.5.50).The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.794.25) followed by Tamil Nadu (Rs.609.54), Punjab (Rs.520.07) and Haryana (Rs. 515.72). The per capita State Excise was minimum in Gujarat (Rs. 7.56) due to prohibition in the State. The per capita revenue receipt from Sales Tax was minimum in Bihar (227.24) and maximum in Haryana (Rs. 2903.92) except Goa whereas it was Rs. 5632.13. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.497.07) and minimum in Bihar (Rs.19.80) whereas it was Rs. 54.92 in Uttar Pradesh, Rs. 55.00 in Jharkhand, Rs.59.32 in West Bengal, Rs. 94.53 in Madhya Pradesh and Rs.94.77 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (Rs. 772.80) followed by Haryana (Rs.747.87).

2.4 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs.25.66), followed by Meghalaya (Rs.22.32), Arunachal Pradesh (Rs. 17.50), Uttarakhand (Rs.16.58), Sikkim (Rs.13.00) and Tripura (Rs.8.91). In the remaining special category States, it was less than Rs. 8.00. The per capita revenue receipt from State Excise ranged from Rs. 10.14 in Nagaland to Rs.555.17 in Sikkim. The Per capita revenue receipts from Sales Tax ranged from Rs. 404.86 in Nagaland to Rs. 1463.89 in Uttarakhand. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 163.62) and minimum in Manipur (Rs.13.87). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 50.00 in all the special category States except in Uttarakhand (Rs. 587.44) and Himachal Pradesh (Rs.142.26).

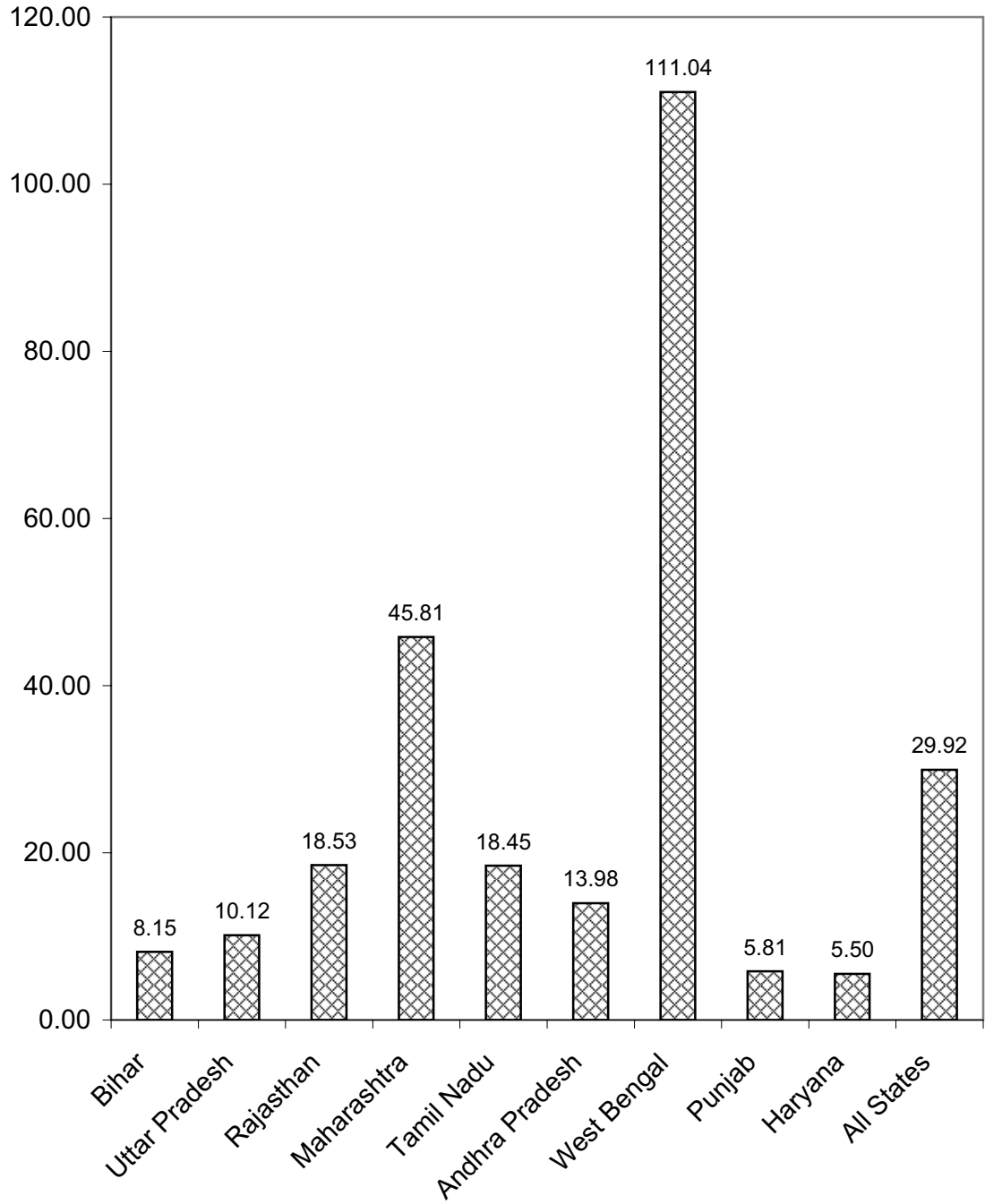
The details of per capita State's Own Tax Revenue of States during 2006-2007 (Accounts) are given in table 2.4.Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.4
Per Capita State's Own Tax Revenue of States
during 2006-07(Accounts)

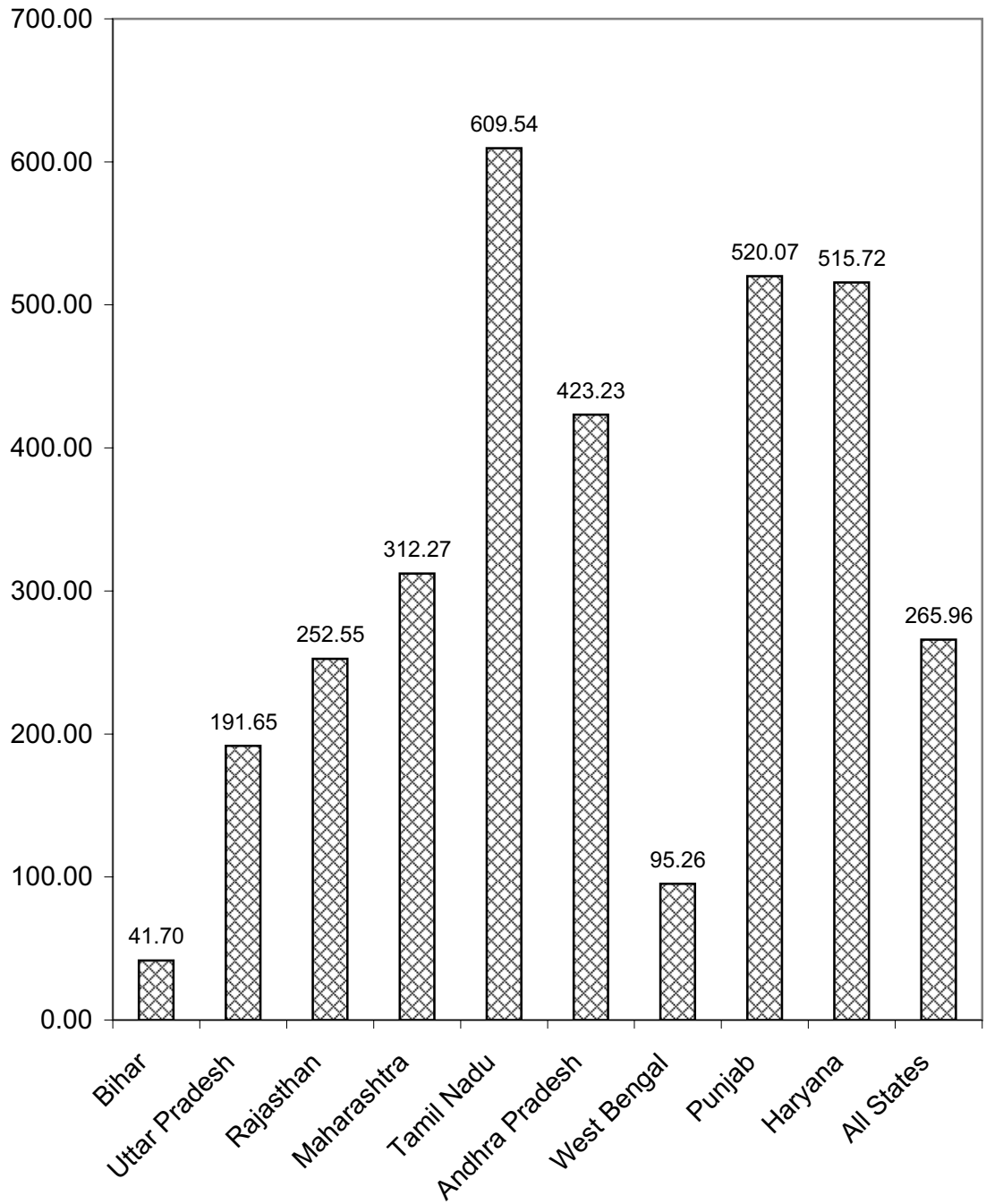
(in Rs.)

Sr. State No	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	13.98	423.23	1904.81	168.07	352.88	83.60	2946.58
2	Bihar	8.15	41.70	227.24	19.80	49.67	93.73	440.29
3	Chhattisgarh	26.69	310.00	1246.95	110.99	170.84	347.57	2213.04
4	Goa	41.53	381.53	5632.13	497.07	772.80	1285.20	8610.27
5	Gujarat	89.86	7.56	2309.45	214.62	256.76	448.70	3326.95
6	Haryana	5.50	515.72	2903.92	94.77	747.87	362.62	4630.41
7	Jharkhand	11.15	62.84	830.41	55.00	32.18	65.24	1056.81
8	Karnataka	19.22	794.25	2078.04	242.84	566.40	416.04	4116.79
9	Kerala	14.07	285.35	2563.87	211.90	455.07	45.14	3575.40
10	Madhya Pradesh	19.70	230.50	784.11	94.53	186.45	245.52	1560.82
11	Maharashtra	45.81	312.27	2282.95	174.18	606.97	371.51	3793.68
12	Orissa	57.90	109.99	962.87	109.09	66.62	244.70	1551.17
13	Punjab	5.81	520.07	1836.13	177.97	685.91	202.70	3428.58
14	Rajasthan	18.53	252.55	1066.78	162.48	205.35	136.90	1842.58
15	Tamil Nadu	18.45	609.54	2710.57	192.80	458.33	256.66	4246.35
16	Uttar Pradesh	10.12	191.65	716.61	54.92	243.59	24.24	1241.12
17	West Bengal	111.04	95.26	825.06	59.32	146.69	125.66	1363.03
Aggregate-I		30.88	271.58	1417.34	123.02	306.06	190.61	2339.49
Special Category								
18	Arunachal Pradesh	17.50	91.50	513.67	24.42	4.58	0.00	651.67
19	Assam	25.66	60.51	963.06	52.30	33.67	70.10	1205.30
20	Himachal Pradesh	2.94	525.94	1406.85	163.62	142.26	306.68	2548.28
21	Jammu & Kashmir	1.62	195.45	1100.91	57.73	49.50	324.46	1729.67
22	Manipur	4.39	15.74	420.17	13.87	12.30	61.83	528.30
23	Meghalaya	22.32	215.84	863.28	37.36	25.96	54.20	1218.96
24	Mizoram	7.30	16.50	537.20	50.10	2.10	63.00	676.20
25	Nagaland	2.38	10.14	404.86	58.38	5.00	86.05	566.81
26	Sikkim	13.00	555.17	1244.33	99.17	42.00	932.67	2886.33
27	Tripura	8.91	113.00	686.62	66.21	48.85	80.97	1004.56
28	Uttarakhand	16.58	400.98	1463.89	152.11	587.44	81.84	2702.84
Aggregate-II		15.55	181.50	1030.68	76.11	119.31	141.07	1564.22
Overall		29.92	265.96	1393.20	120.10	294.41	187.52	2291.10

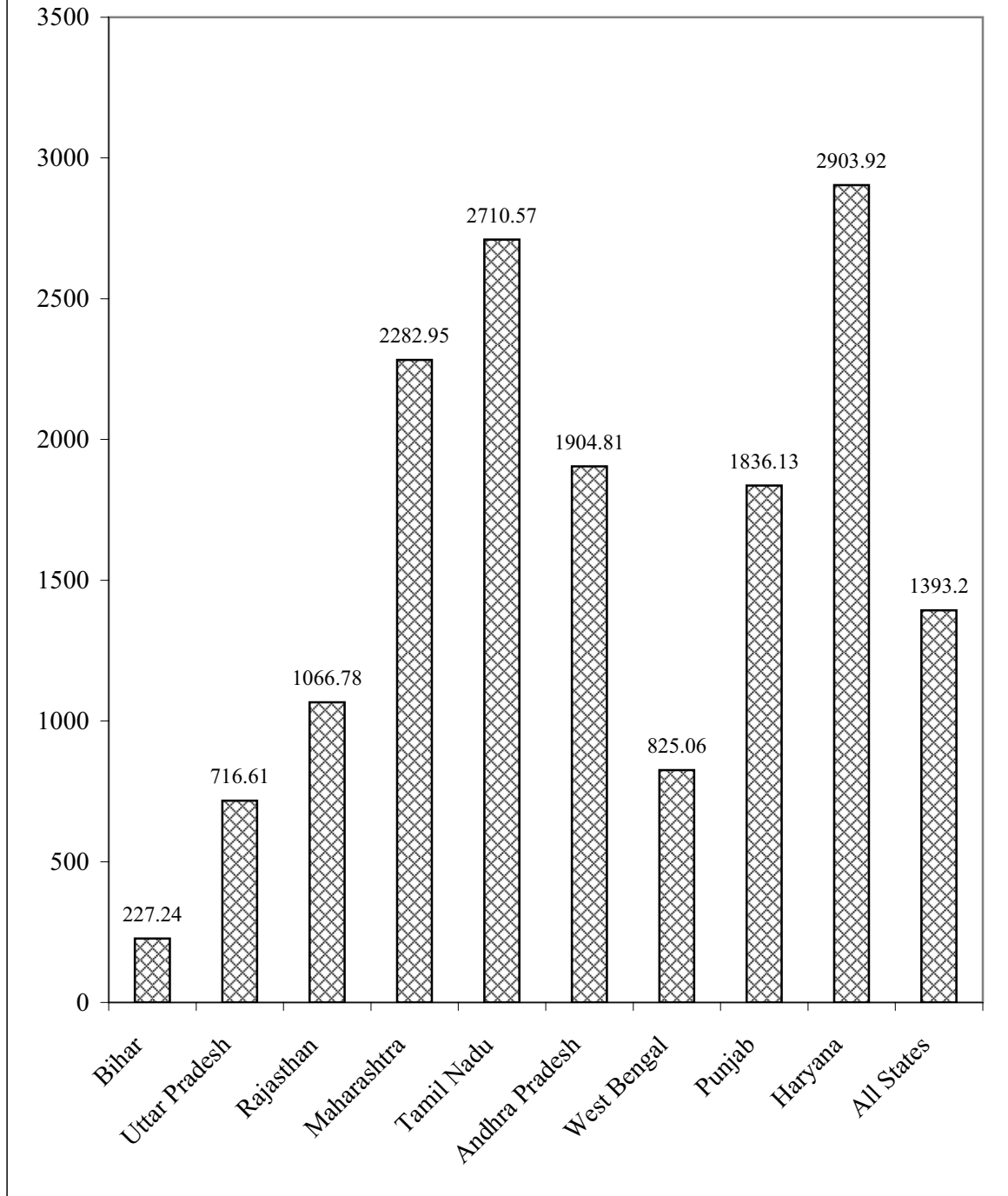
**Per Capita Land Revenue of Selected States
during 2006-07(Accounts) (In Rs.)**



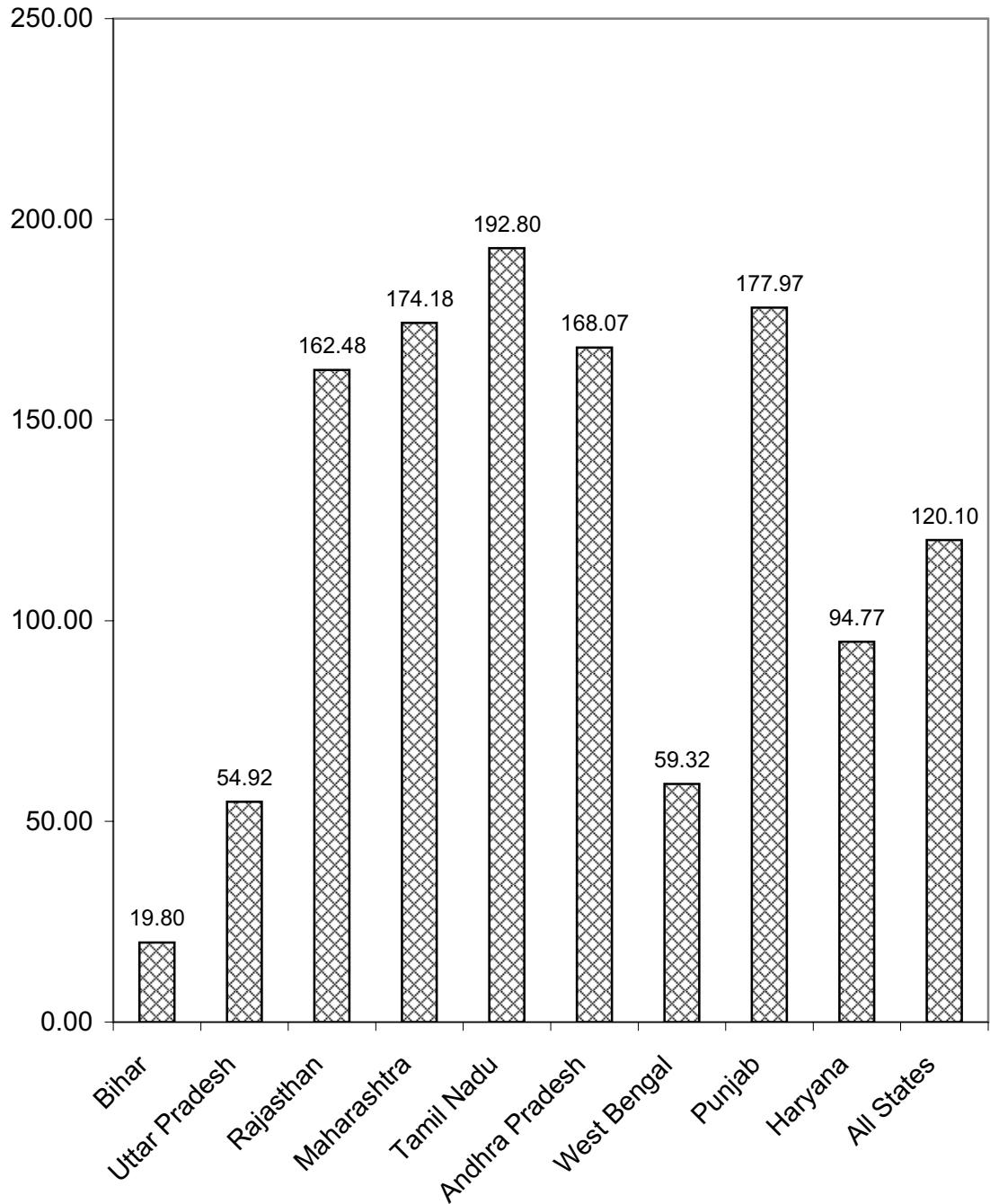
**Per Capita State Excise of Selected States
during 2006-07(Accounts) (In Rs.)**



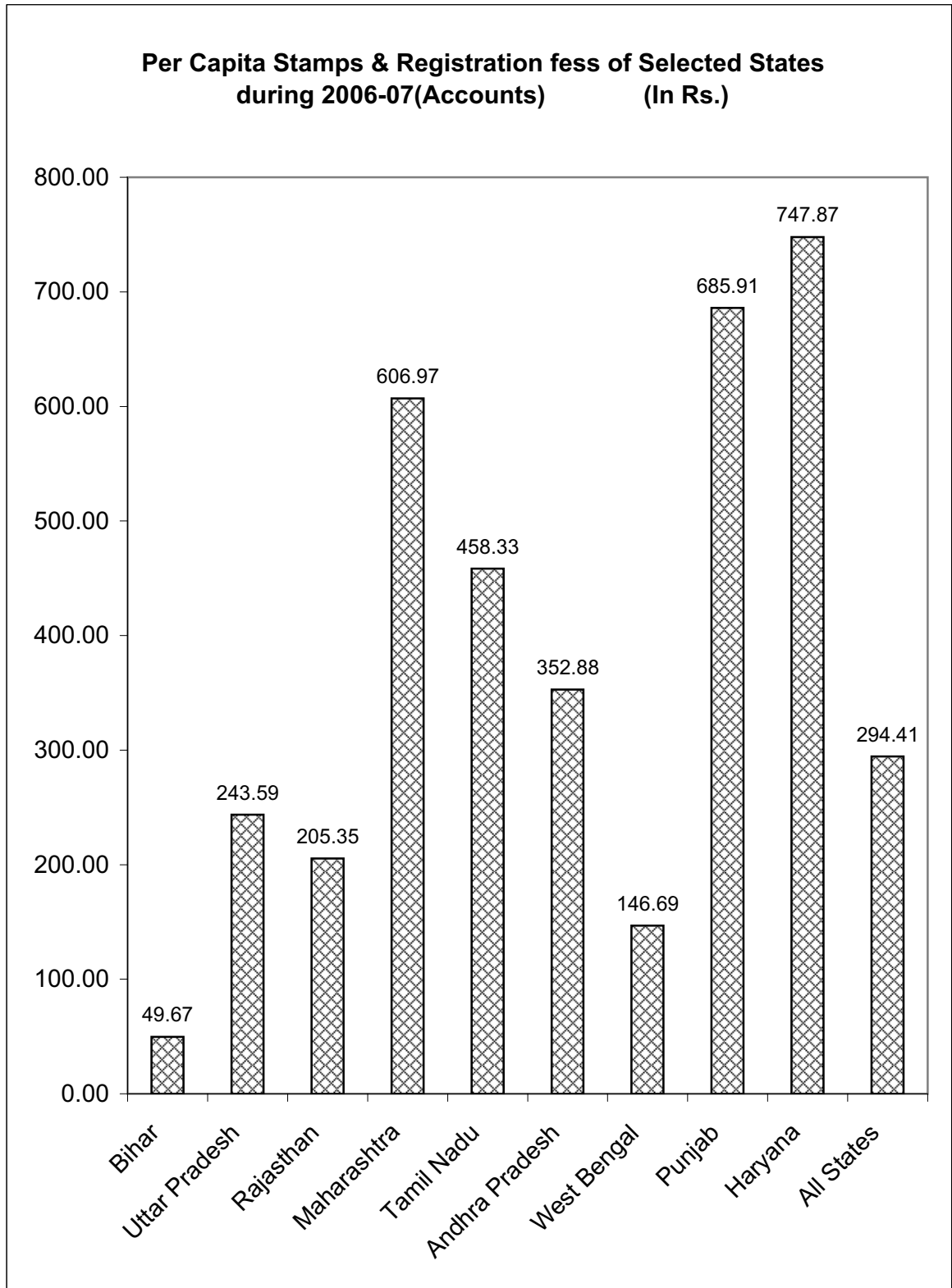
**Per Capita Sales Tax of Selected States
during 2006-07(Accounts) (In Rs.)**



Per Capita Taxes on Vehicles of Selected States during 2006-07(Accounts) (In Rs.)



**Per Capita Stamps & Registration fess of Selected States
during 2006-07(Accounts) (In Rs.)**



2.5 2007-2008 (R. E.)

2.5 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue during 2007-08 (R.E.) was maximum in West Bengal (Rs.137.35) and minimum in Haryana (Rs.5.42). The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.814.76) followed by Tamil Nadu (Rs. 703.25), Punjab (Rs.648.90), Haryana (Rs. 562.50). The per capita revenue receipts from State Excise were minimum in Gujarat (Rs.7.82) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 333.76 in Bihar to Rs. 3503.33 in Haryana except Goa whereas it was Rs. 5750.63. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.529.69) and minimum in Bihar (Rs.24.17) whereas it was Rs. 104.17 in Haryana. The per capita revenue receipts from Stamps and Registration fees were maximum in Haryana (Rs. 833.33) and minimum in Jharkhand (Rs. 36.04).

2.5 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 27.33) followed by Uttarakhand (Rs. 21.71), Sikkim (Rs. 15.33) and Arunachal Pradesh (Rs.12.50). In the remaining special category States it was less than Rs. 12.00. The per capita revenue receipt from State Excise ranged from Rs. 13.27 in Nagaland to Rs. 579.83 in Himachal Pradesh. The per capita revenue receipt from Sales Tax ranged from Rs. 450.64 in Nagaland to Rs.1777.05 in Uttarakhand. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 196.97) and minimum in Manipur (Rs. 18.25). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 50.00 except in Uttarakhand (Rs. 490.17), Himachal Pradesh (Rs. 137.70) and Jammu & Kashmir (Rs.59.91).

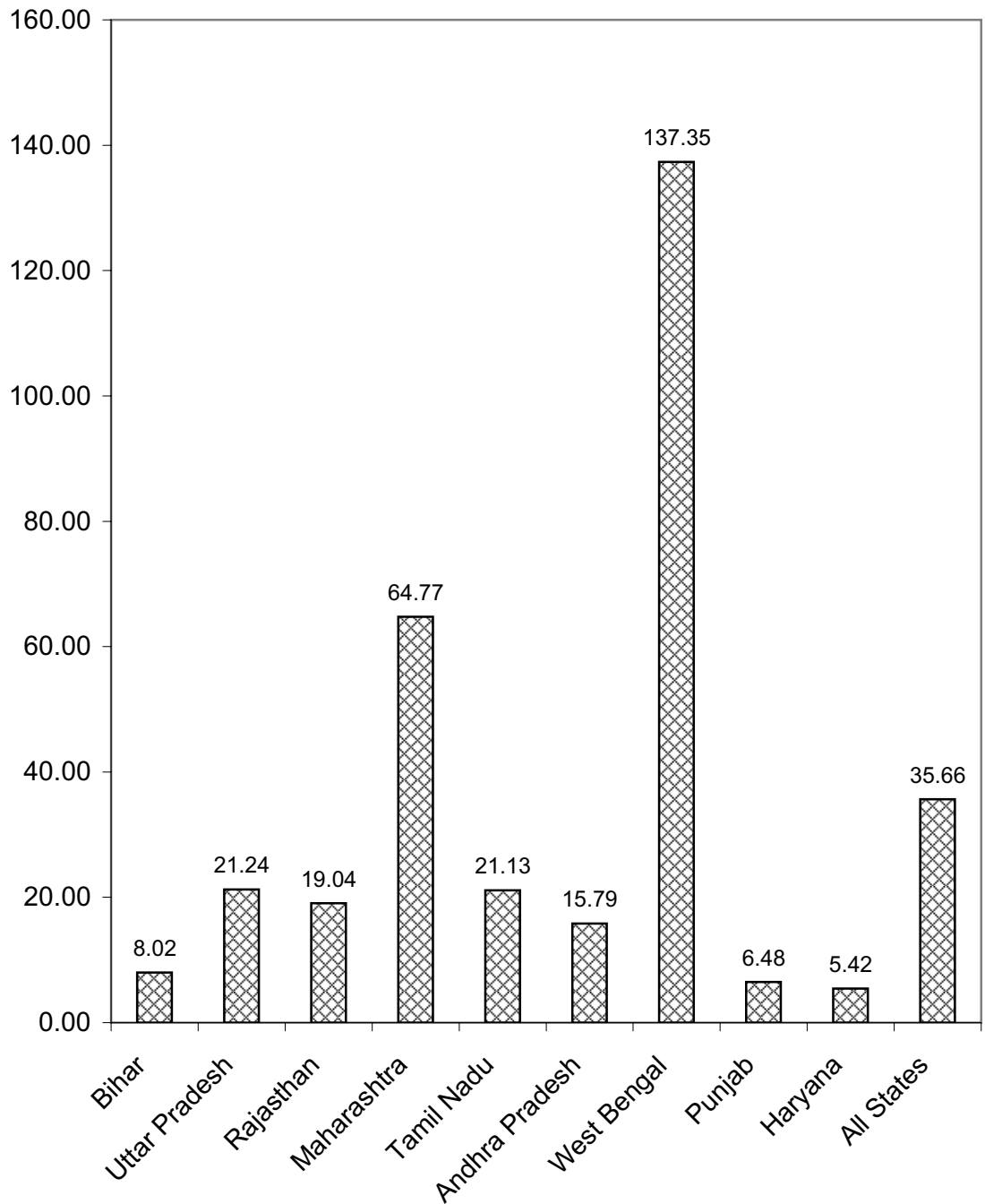
The details of per capita State's own Tax Revenue of States during 2007-2008 (R.E) are given in Table 2.5. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.5
Per Capita State's Own Tax Revenue of States
during 2007-08(R. E.)

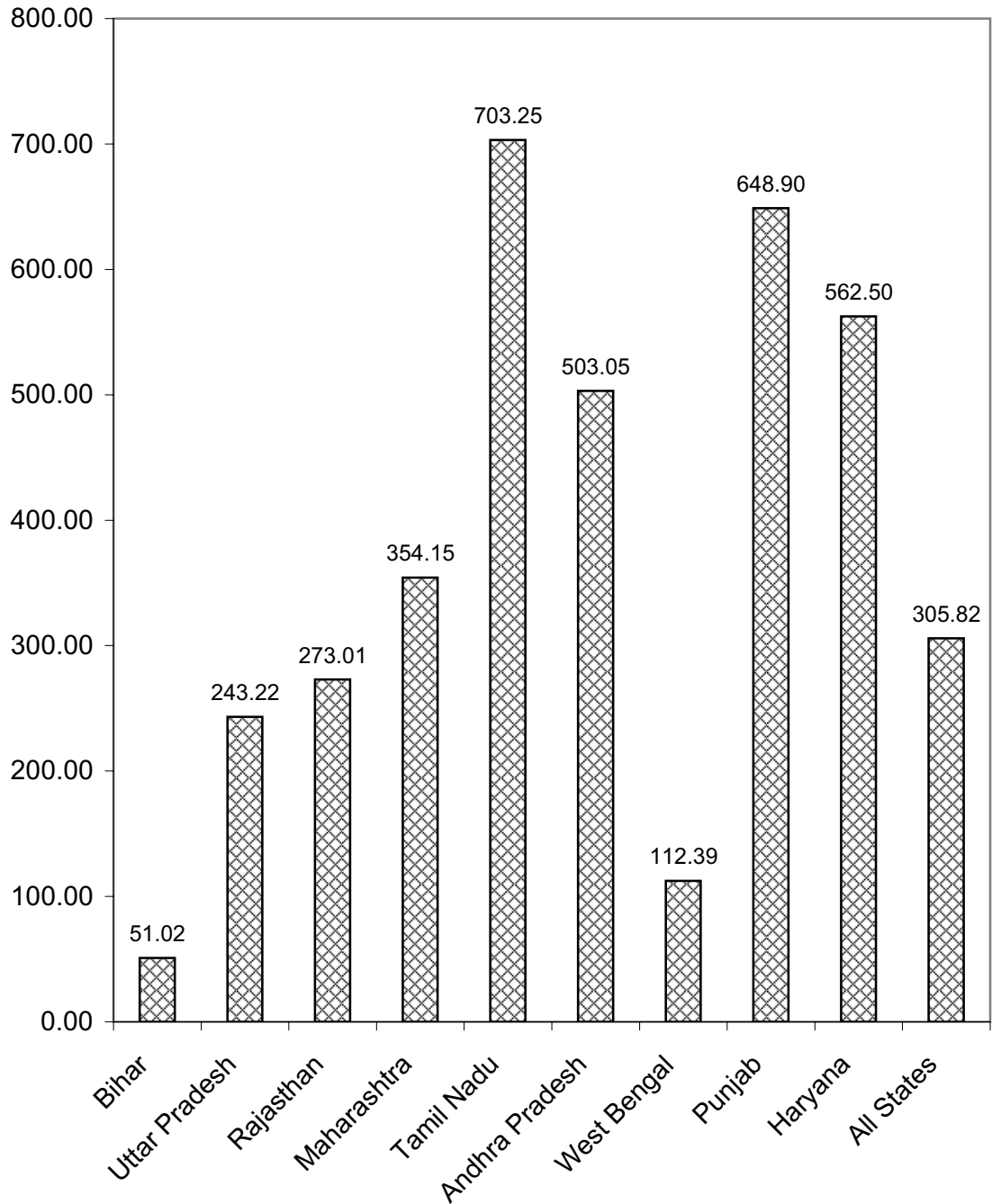
(in Rs.)

Sr. State No	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	15.79	503.05	2508.29	230.78	457.32	114.24	3829.47
2	Bihar	8.02	51.02	333.76	24.17	59.08	47.59	523.63
3	Chhattisgarh	41.89	363.64	1385.28	128.57	204.10	393.44	2516.91
4	Goa	48.06	450.00	5750.63	529.69	457.94	1051.63	8287.94
5	Gujarat	79.93	7.82	2731.79	230.91	282.42	481.09	3813.95
6	Haryana	5.42	562.50	3503.33	104.17	833.33	236.67	5245.42
7	Jharkhand	12.49	70.37	929.94	61.59	36.04	73.02	1183.45
8	Karnataka	15.05	814.76	2525.05	315.18	665.37	414.73	4750.14
9	Kerala	16.62	354.10	2881.95	261.79	591.05	47.99	4153.50
10	Madhya Pradesh	17.93	256.22	834.55	113.47	225.48	292.63	1740.28
11	Maharashtra	64.77	354.15	2480.15	206.46	745.57	492.97	4344.07
12	Orissa	58.46	140.18	1026.51	139.75	91.10	263.72	1719.71
13	Punjab	6.48	648.90	2172.18	196.99	639.10	226.13	3889.79
14	Rajasthan	19.04	273.01	1185.65	167.71	234.01	123.83	2003.24
15	Tamil Nadu	21.13	703.25	2645.29	227.91	597.67	243.00	4438.25
16	Uttar Pradesh	21.24	243.22	862.65	35.16	254.24	50.82	1467.33
17	West Bengal	137.35	112.39	957.34	67.51	170.57	143.55	1588.72
Aggregate-I		36.92	312.50	1624.71	141.32	359.29	210.07	2684.81
Special Category								
18	Arunachal Pradesh	12.50	91.67	525.00	33.33	5.83	0.00	668.33
19	Assam	27.33	67.44	930.70	58.29	37.53	77.25	1198.55
20	Himachal Pradesh	2.67	579.83	1662.64	196.97	137.70	394.95	2974.76
21	Jammu & Kashmir	5.79	212.50	1321.43	61.66	59.91	391.83	2053.13
22	Manipur	4.58	16.63	479.17	18.25	12.50	64.25	595.38
23	Meghalaya	1.48	286.32	932.64	42.24	31.68	33.36	1327.72
24	Mizoram	11.80	16.50	550.00	47.50	2.30	60.70	688.80
25	Nagaland	2.91	13.27	450.64	36.05	4.23	75.36	582.45
26	Sikkim	15.33	483.33	933.33	66.67	35.67	928.00	2462.33
27	Tripura	8.86	115.00	759.49	67.86	46.49	93.26	1090.94
28	Uttarakhand	21.71	486.29	1777.05	178.95	490.17	85.01	3039.18
Aggregate-II		16.82	205.81	1125.66	85.60	109.26	163.05	1706.20
Overall		35.66	305.82	1593.47	137.83	343.64	207.13	2623.55

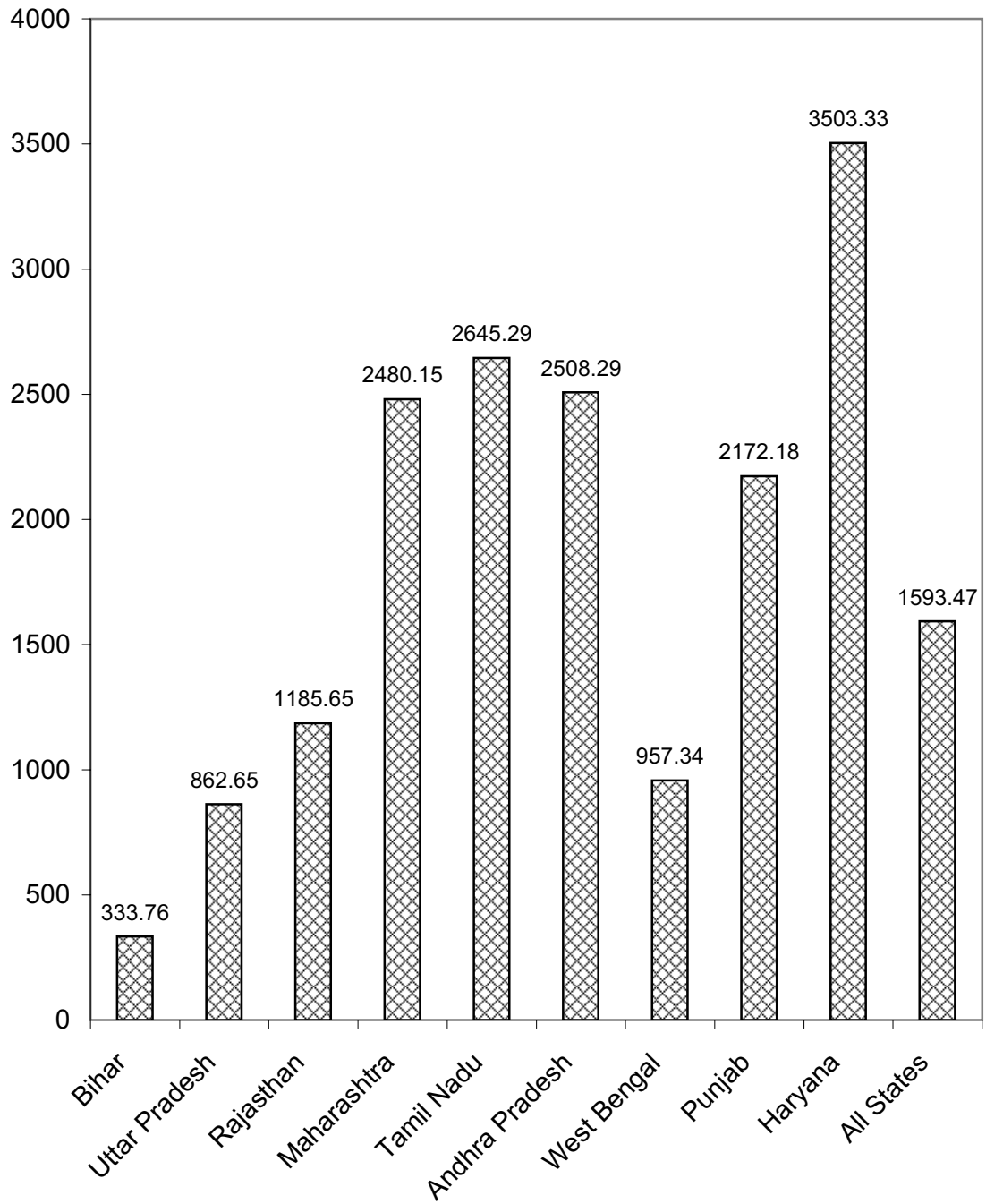
**Per Capita Land Revenue of Selected States
during 2007-08(R.E) (In Rs.)**



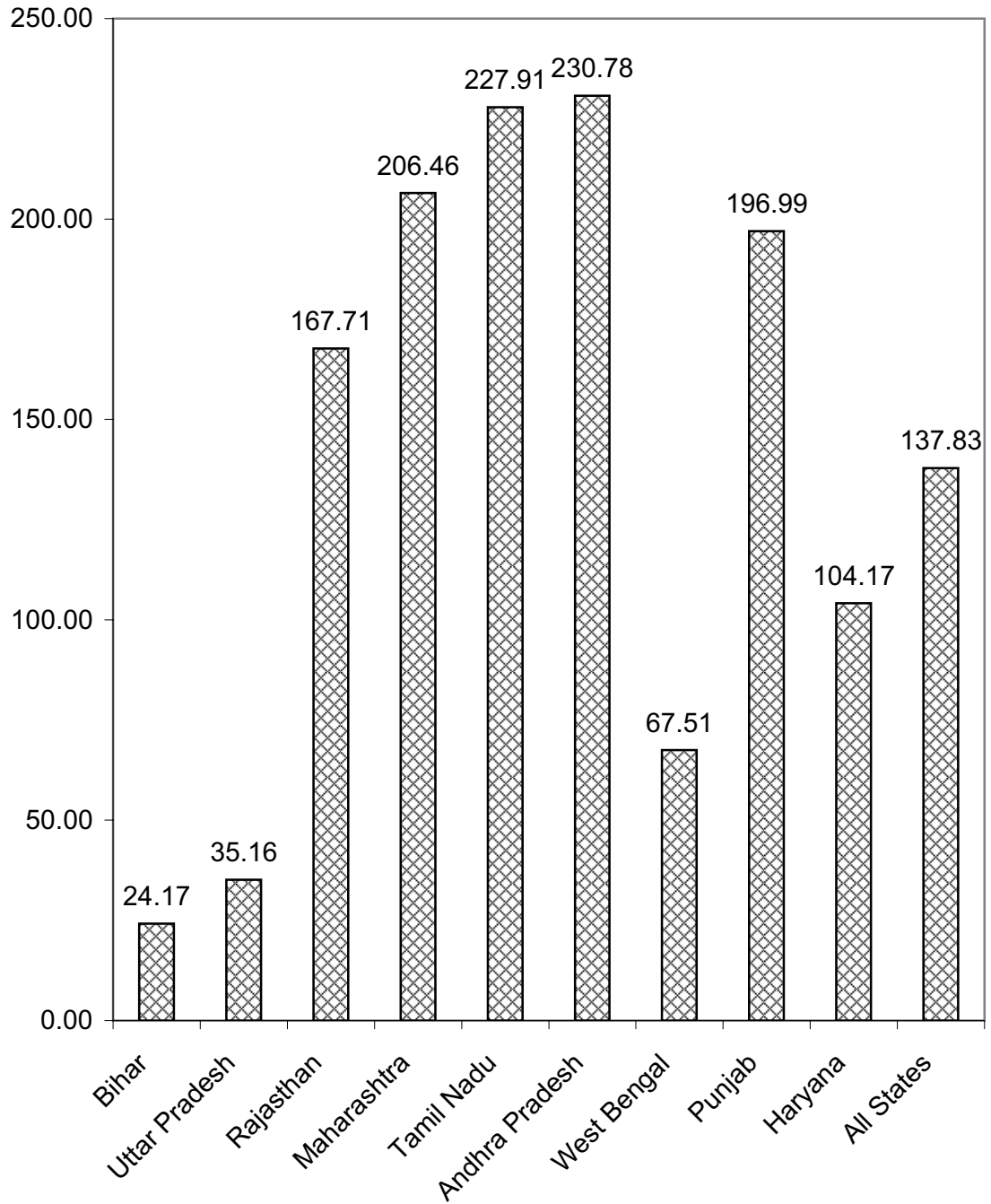
**Per Capita State Excise of Selected States
during 2007-08(R.E) (In Rs.)**



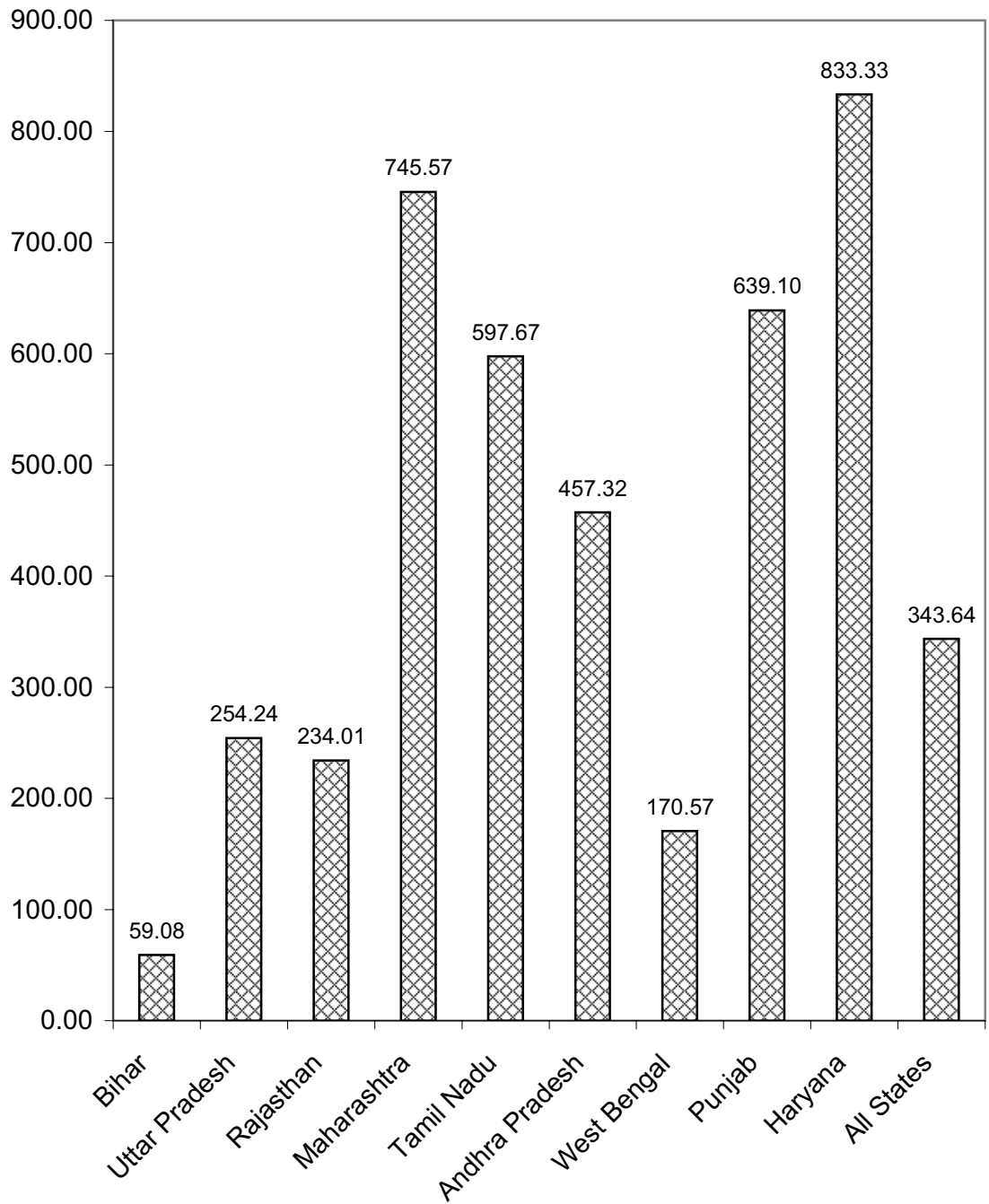
**Per Capita Sales Taxes of Selected States
during 2007-08(R.E) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2007-08(R.E) (In Rs.)**



**Per Capita Stamps & Registration fees of Selected States
during 2007-08(R.E) (In R.E)**



2.6 2008-2009 (B. E.)

2.6 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue during 2008-09 (B.E.) was estimated to be maximum in West Bengal (Rs.170.12) and minimum in Haryana (Rs.5.53). The per capita revenue receipt from State Excise was estimated to be maximum in Karnataka (Rs. 971.69) followed by Tamil Nadu (Rs.802.65), Punjab (Rs. 680.33) and Haryana (Rs. 608.61). The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (Rs. 8.76) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to be ranged from Rs. 310.87 in Bihar to Rs. 4010.25 in Haryana except Goa whereas it was estimated to be at Rs. 6414.69. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (Rs. 607.13) and minimum in Bihar (Rs.27.15), whereas it was estimated to be Rs. 44.84 in Uttar Pradesh, Rs. 76.93 in West Bengal, Rs. 112.70 in Haryana. The Per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Maharashtra (Rs. 881.54) followed by Haryana (Rs. 860.66) and it was estimated to be minimum in Bihar (Rs. 61.48).

2.6 (b) Special Category States

In the special category States, the per capita revenue receipt from Land revenue was estimated to be maximum in Uttarankhand (Rs.32.74) followed by Assam (Rs.30.47), Sikkim (Rs.18.50). In the remaining all the special category States it was estimated to be less than Rs.18.00. The per capita revenue receipts from State Excise were estimated to be ranged from Rs.14.32 in Nagaland to Rs. 649.41 in Himachal Pradesh. The per capita revenue receipt from Sales Tax was estimated to be ranged from Rs. 486.68 in Nagaland to Rs.2025.47 in Himachal Pradesh. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated to be less than Rs. 82 except Uttarakhand (Rs. 182.85) & Himachal Pradesh (Rs. 206.82). The per capita revenue receipts from Stamps and Registration fees was estimated to be less than Rs. 145.00 except in Uttarakhand where it was estimated to be Rs. 505.25.

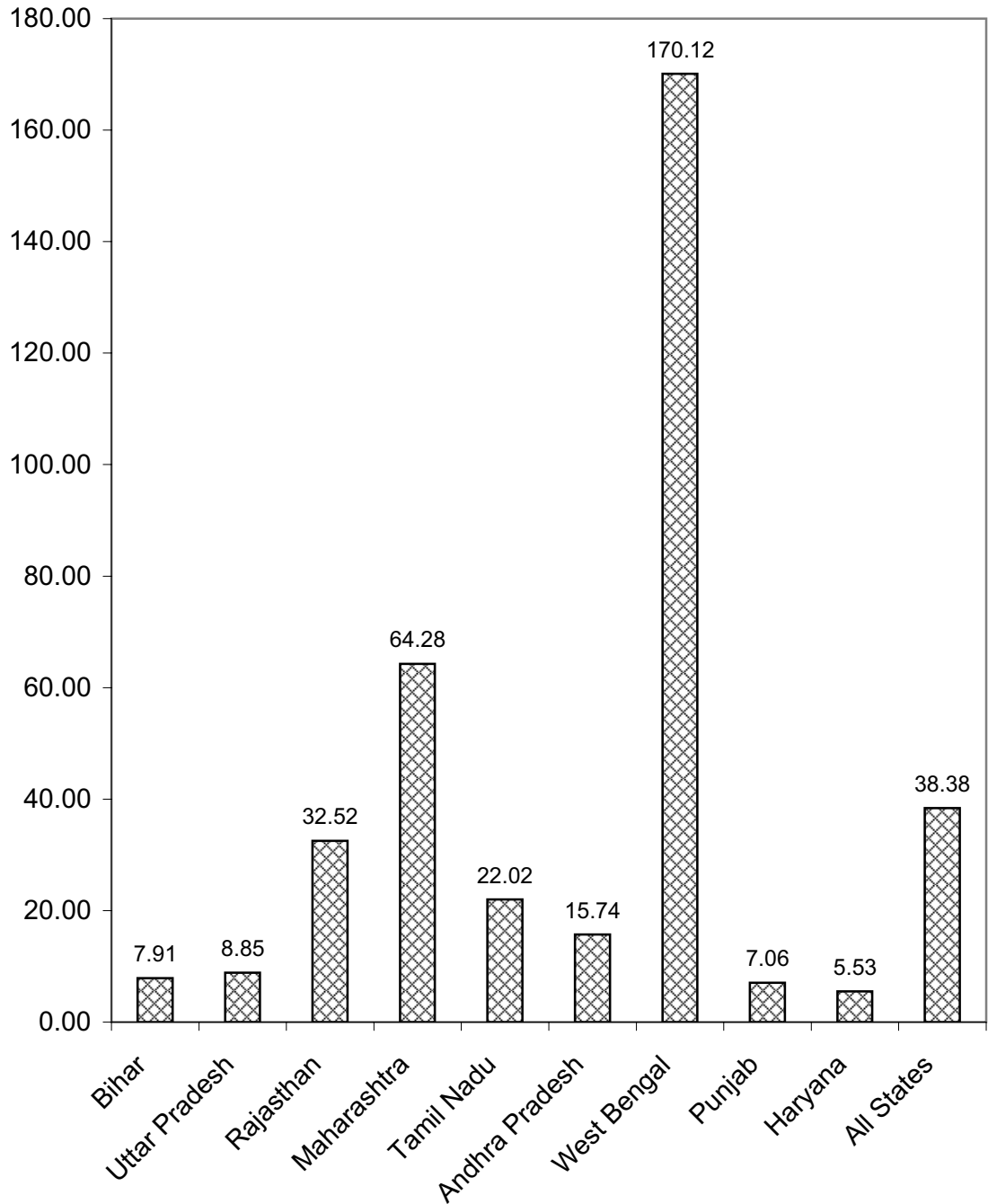
The details of per capita State's own Tax Revenue of States during 2008-2009 (B.E) are given in Table 2.6. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.6
Per Capita State's Own Tax Revenue of States
during 2008-09(B. E.)

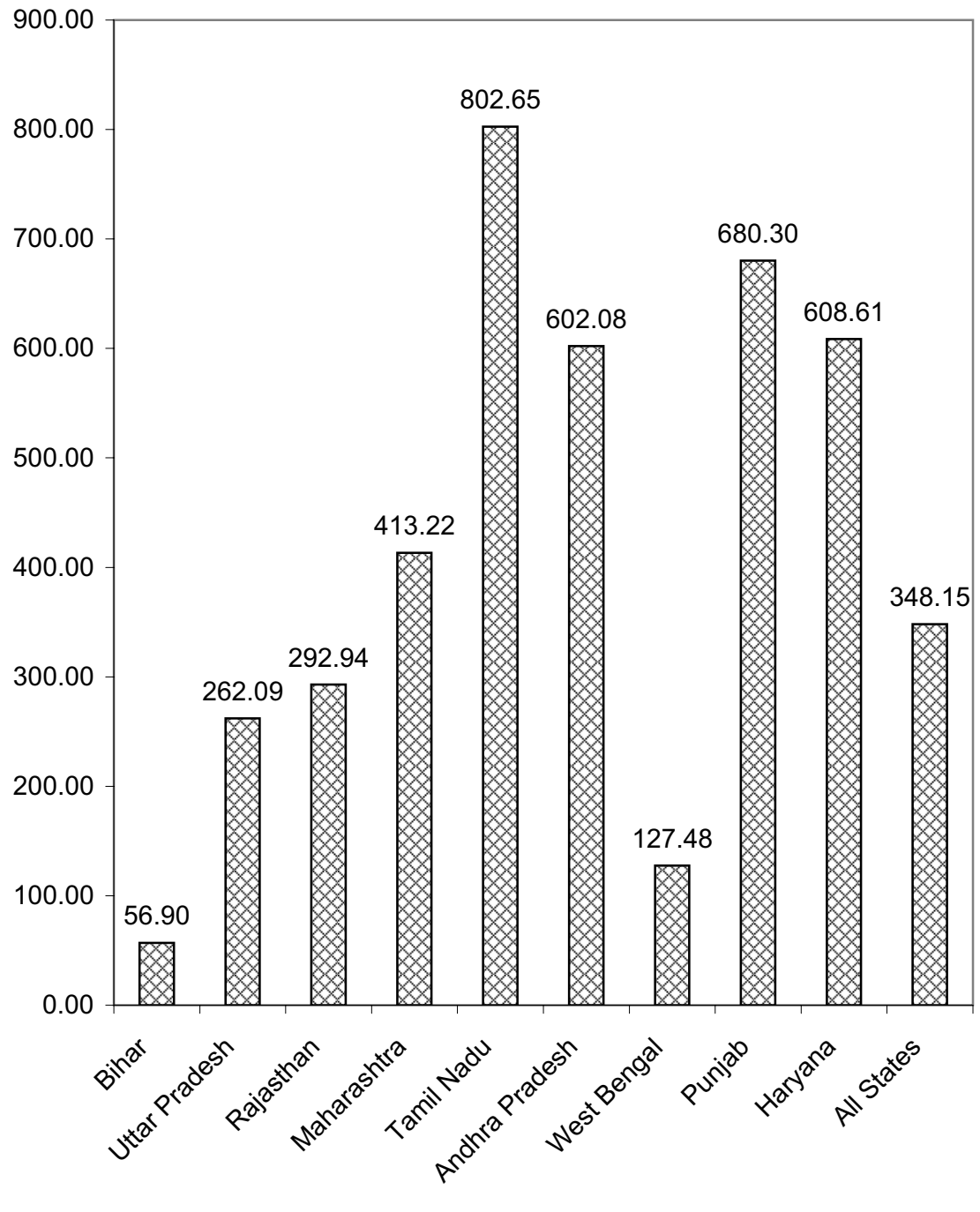
(in Rs.)

Sr. State No	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	15.74	602.08	3002.08	276.21	547.35	124.23	4567.69
2	Bihar	7.91	56.90	310.87	27.15	61.48	92.18	556.50
3	Chhattisgarh	41.20	395.74	1540.43	140.43	233.71	430.54	2782.06
4	Goa	24.00	481.56	6414.69	607.13	527.94	1734.44	9789.75
5	Gujarat	96.32	8.76	2981.26	247.36	290.37	517.72	4141.79
6	Haryana	5.53	608.61	4010.25	112.70	860.66	260.35	5858.09
7	Jharkhand	16.45	164.47	1315.79	164.47	98.68	61.07	1820.94
8	Karnataka	15.63	971.69	2963.87	362.51	724.67	466.96	5505.33
9	Kerala	24.74	382.31	3122.47	296.66	711.93	103.32	4641.43
10	Madhya Pradesh	18.36	298.99	951.01	144.09	265.13	370.66	2048.24
11	Maharashtra	64.28	413.22	2666.57	222.79	881.54	516.83	4765.24
12	Orissa	62.72	150.57	1102.85	148.07	87.85	270.49	1822.54
13	Punjab	7.06	680.30	2338.29	214.13	695.17	246.10	4181.04
14	Rajasthan	32.52	292.94	1303.68	176.84	264.57	162.92	2233.48
15	Tamil Nadu	22.02	802.65	2924.36	257.17	736.28	250.92	4993.39
16	Uttar Pradesh	8.85	262.09	1024.70	44.84	279.28	60.59	1680.34
17	West Bengal	170.12	127.48	1119.33	76.93	198.59	161.59	1854.04
Aggregate-I		39.59	356.58	1832.92	162.38	412.21	237.78	3041.46
Special Category								
18	Arunachal Pradesh	17.50	100.00	633.33	37.50	6.67	0.00	795.00
19	Assam	30.47	75.19	949.73	64.98	41.84	191.60	1353.80
20	Himachal Pradesh	2.80	649.41	2025.47	206.82	144.58	457.26	3486.33
21	Jammu & Kashmir	8.12	214.91	1559.65	66.54	69.45	420.32	2338.99
22	Manipur	5.00	18.63	536.67	20.46	14.00	71.96	666.71
23	Meghalaya	1.56	286.28	1141.68	46.48	38.00	24.44	1538.44
24	Mizoram	12.00	17.00	600.00	50.00	2.50	64.10	745.60
25	Nagaland	3.14	14.32	486.68	38.91	4.55	81.41	629.00
26	Sikkim	18.50	508.33	933.33	66.67	38.83	952.67	2518.33
27	Tripura	10.20	126.57	918.97	81.43	53.46	99.03	1289.66
28	Uttarakhand	32.74	521.88	1926.56	182.85	505.25	80.36	3249.65
Aggregate-II		20.27	221.44	1247.51	91.65	115.96	221.59	1918.43
Overall		38.38	348.15	1796.41	157.97	393.73	236.77	2971.41

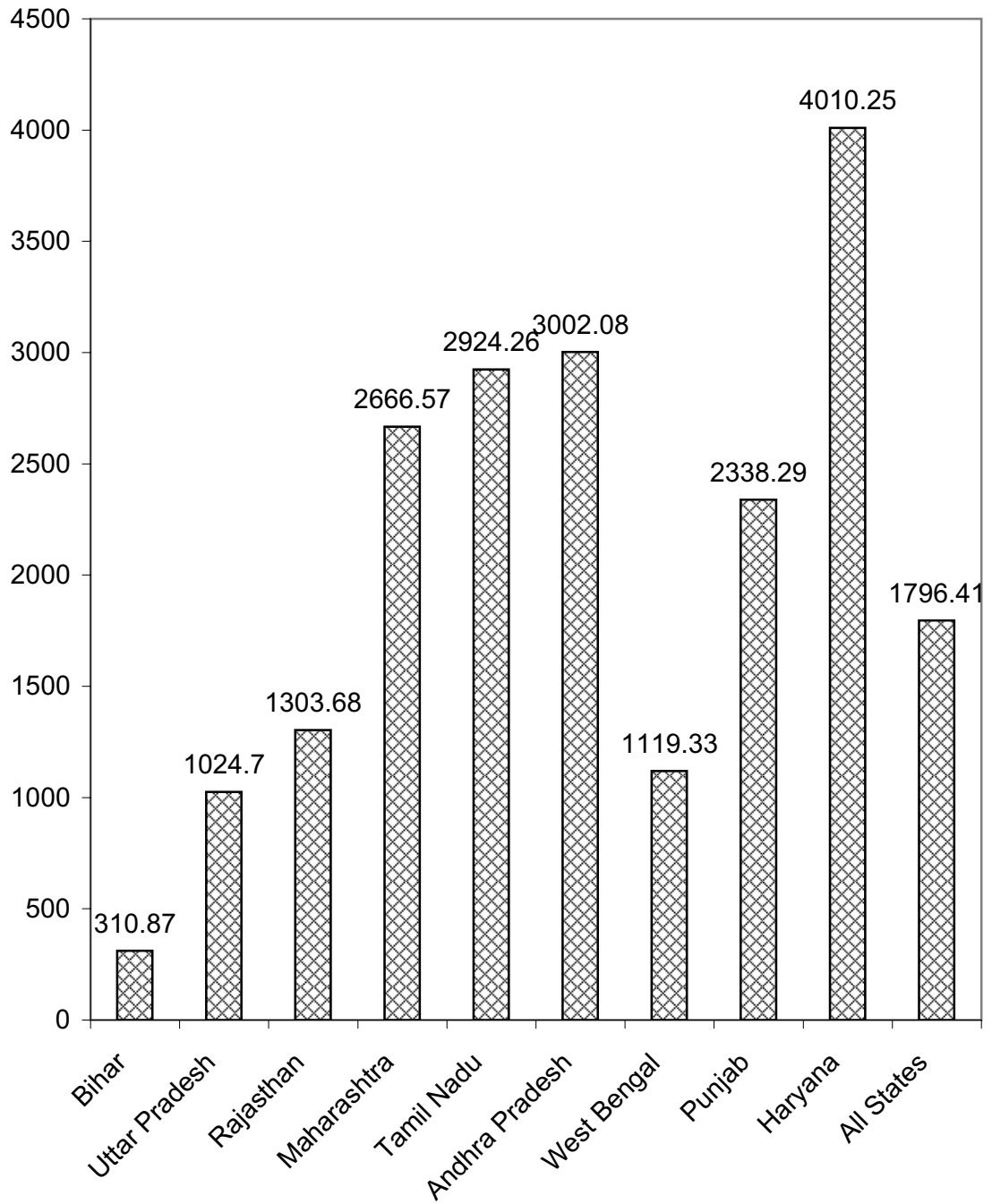
**Per Capita Land Revenue of Selected States
during 2008-09(B.E) (In Rs.)**



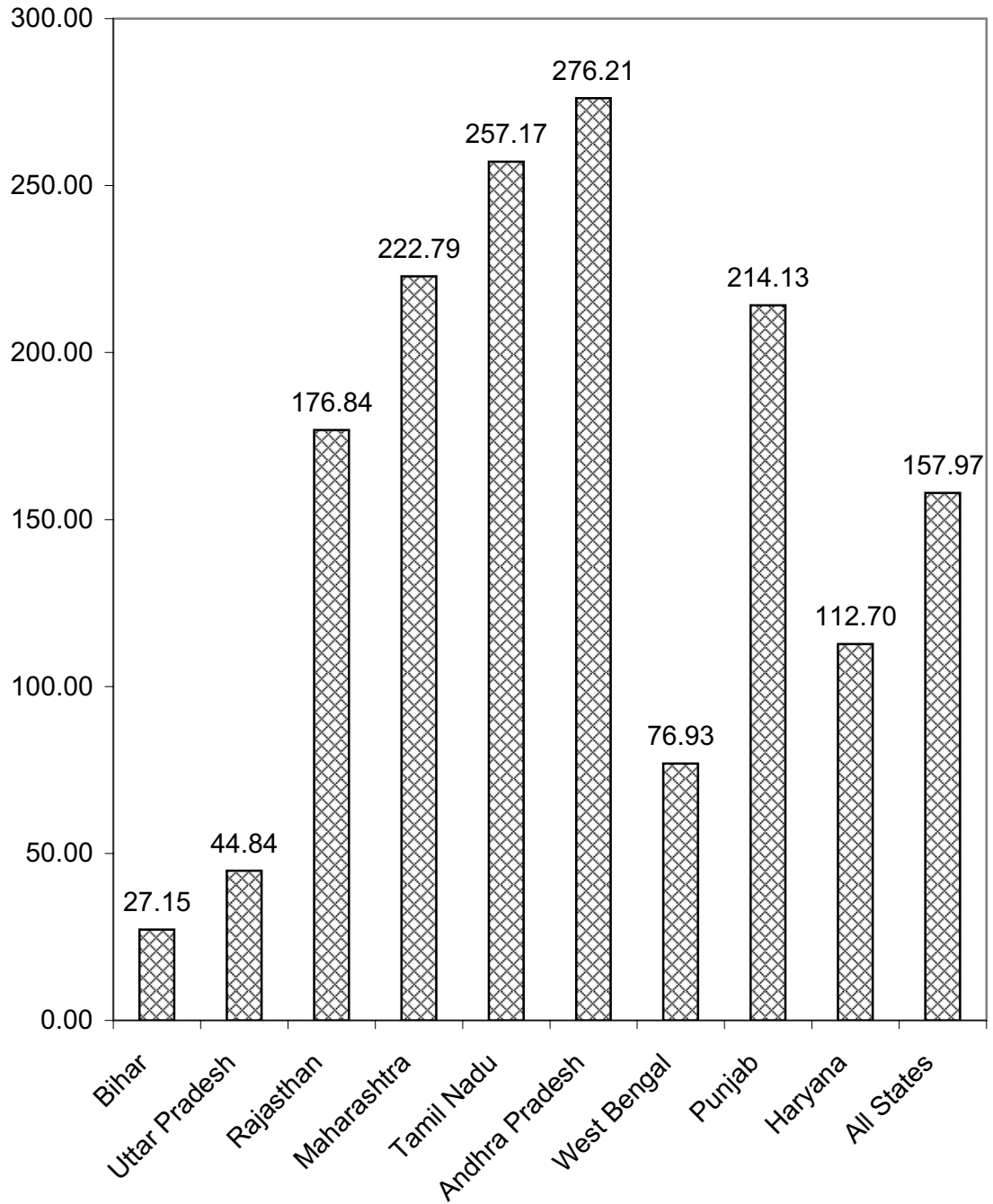
**Per Capita State Excise of Selected States
during 2008-09(B.E) (In Rs.)**



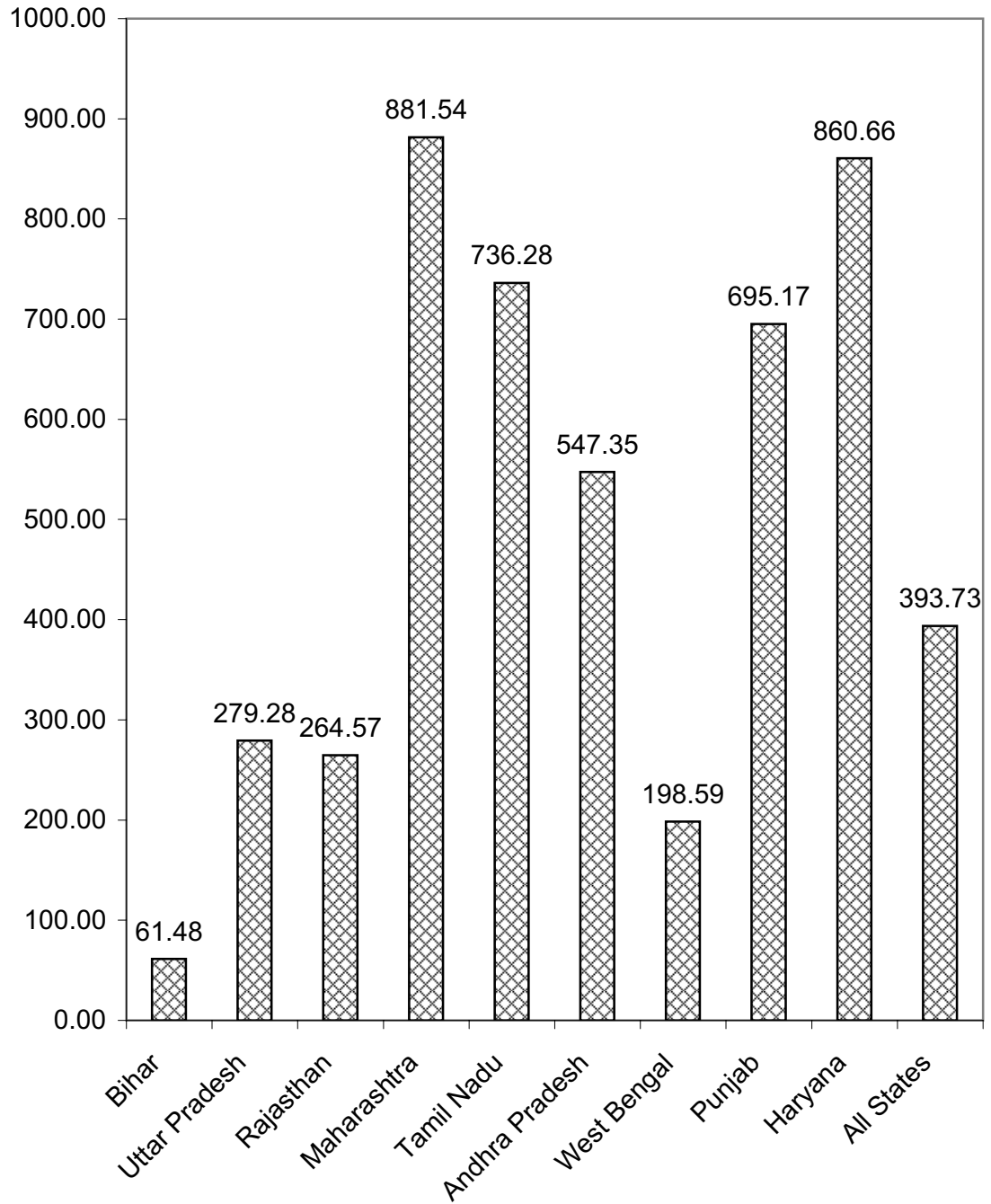
**Per Capita Sales Taxes of Selected States
during 2008-09(B.E) (In Rs.)**



**Per Capita Taxes on Vehicle of Selected States
during 2008-09(B.E) (In Rs.)**



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



Revenue Receipts

2.7 2006-2007 (Accounts)

Out of the total revenue receipts of Rs. 530555.85 crore of all the 28 States during 2006-2007 (Accounts), 59.52% was collected by the States themselves, constituting 47.60% as State's own Tax revenue and 11.92% as State's own Non-Tax Revenue. The remaining 40.48% was received from the Centre in the form of Share in Central Taxes (22.67%) and Grants (17.80%).

2.7(a) Non -Special Category States

In the non special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Haryana (86.44%) followed by Goa (84.65%), Punjab (77.34%), Maharashtra (76.56%), Tamil Nadu (76.24%), Gujarat (75.52%), Karnataka (72.90%), Kerala (70.82%) and Andhra Pradesh (68.74%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (19.69%), Jharkhand (44.97%), Orissa (47.99%) and Uttar Pradesh (48.73%). The revenue received in the form of Share in Central Taxes to total revenue receipts was minimum in Haryana (7.22%) whereas it was 9.32% in Punjab, 9.68% in Maharashtra, 11.96% in Goa, 14.28% in Gujarat and 14.30% in Karnataka. Bihar received the maximum (57.58%) percentage of share in Central Taxes. Percentage share of Grants from Centre was minimum (3.39%) in Goa whereas it was 6.34% in Haryana, 8.13% in Tamil Nadu and 10.20% in Gujarat. The percentage share of Grants from Centre was maximum (22.73%) in Bihar.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 86.44%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 13.56% whereas the States like Bihar, Jharkhand, Orissa, Uttar Pradesh, West Bengal and Madhya Pradesh received 80.31%, 55.03%, 52.01%, 51.27%, 49.89% and 48.89% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

2.7(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 40% in all the special category States except Sikkim and Uttarakhand whereas it was 59.45% and 42.86% respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 57% to 80% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 77% to 93% except Sikkim whereas it was only 40.55%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2006-2007 (Accounts) are given in Table 2.7 (a) & 2.7 (b).

Table-2.7(a)
Revenue Receipt of States during 2006-07(Accounts)

(Rs. In Crores)

Sr. State No	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	23926.21	6487.84	30414.05	8866.00	4965.44	13831.44	44245.49
2	Bihar	4033.07	511.28	4544.35	13291.72	5247.11	18538.83	23083.18
3	Chhattisgarh	5045.73	1451.36	6497.09	3198.77	1753.75	4952.52	11449.61
4	Goa	1291.54	917.62	2209.16	312.11	88.49	400.60	2609.76
5	Gujarat	18464.59	4948.78	23413.37	4425.99	3162.86	7588.85	31002.22
6	Haryana	10927.76	4590.77	15518.53	1295.64	1138.26	2433.90	17952.43
7	Jharkhand	3128.15	1433.51	4561.66	3817.98	1764.83	5582.81	10144.47
8	Karnataka	23301.03	4098.42	27399.45	5374.33	4813.17	10187.50	37586.95
9	Kerala	11941.82	937.57	12879.39	3212.04	2095.19	5307.23	18186.62
10	Madhya Pradesh	10473.13	2658.46	13131.59	8088.54	4474.15	12562.69	25694.28
11	Maharashtra	40099.24	7518.23	47617.47	6022.76	8555.13	14577.89	62195.36
12	Orissa	6065.07	2588.12	8653.19	6220.42	3159.02	9379.44	18032.63
13	Punjab	9017.16	3972.57	12989.73	1565.75	2239.65	3805.40	16795.13
14	Rajasthan	11608.24	3430.61	15038.85	6760.37	3792.96	10553.33	25592.18
15	Tamil Nadu	27771.15	3422.56	31193.71	6393.86	3325.65	9719.51	40913.22
16	Uttar Pradesh	22997.98	6532.64	29530.62	23218.31	7850.60	31068.91	60599.53
17	West Bengal	11694.78	1248.76	12943.54	8505.60	4379.18	12884.78	25828.32
Sub Total-I		241786.65	56749.1	298535.75	110570.19	62805.44	173375.63	471911.38
Special Category								
18	Arunachal Pradesh	78.20	297.17	375.37	347.19	1869.62	2216.81	2592.18
19	Assam	3483.32	1859.27	5342.59	3898.99	4425.37	8324.36	13666.95
20	Himachal Pradesh	1656.38	1336.86	2993.24	629.16	4212.83	4841.99	7835.23
21	Jammu & Kashmir	1902.64	604.15	2506.79	1488.34	7985.47	9473.81	11980.6
22	Manipur	121.51	181.04	302.55	436.38	2123.8	2560.18	2862.73
23	Meghalaya	304.74	184.36	489.10	447.18	1205.90	1653.08	2142.18
24	Mizoram	67.62	133.38	201.00	288.05	1479.90	1767.95	1968.95
25	Nagaland	119.03	91.14	210.17	316.93	2245.42	2562.35	2772.52
26	Sikkim	173.18	1085.05	1258.23	222.78	635.54	858.32	2116.55
27	Tripura	341.55	94.97	436.52	515.78	2381.06	2896.84	3333.36
28	Uttarakhand	2513.64	646.82	3160.46	1131.97	3080.79	4212.76	7373.22
Sub Total-II		10761.81	6514.21	17276.02	9722.75	31645.70	41368.45	58644.47
Total (I+II) All States		252548.46	63263.31	315811.77	120292.94	94451.14	214744.08	530555.85

Note: - Figures for Jharkhand & Jammu & Kashmir for the year 2006-07(Accounts) relates to Revised Estimates

Table-2.7(b)
Revenue Receipts from Various Sources as Percentage of Total Revenue
Receipts of States during 2006-07(Accounts)

Sr. No	Stete	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	54.08	14.66	68.74	20.04	11.22	31.26	100.00
2	Bihar	17.47	2.21	19.69	57.58	22.73	80.31	100.00
3	Chhattisgarh	44.07	12.68	56.75	27.94	15.32	43.25	100.00
4	Goa	49.49	35.16	84.65	11.96	3.39	15.35	100.00
5	Gujarat	59.56	15.96	75.52	14.28	10.20	24.48	100.00
6	Haryana	60.87	25.57	86.44	7.22	6.34	13.56	100.00
7	Jharkhand	30.84	14.13	44.97	37.64	17.40	55.03	100.00
8	Karnataka	61.99	10.90	72.90	14.30	12.81	27.10	100.00
9	Kerala	65.66	5.16	70.82	17.66	11.52	29.18	100.00
10	Madhya Pradesh	40.76	10.35	51.11	31.48	17.41	48.89	100.00
11	Maharashtra	64.47	12.09	76.56	9.68	13.76	23.44	100.00
12	Orissa	33.63	14.35	47.99	34.50	17.52	52.01	100.00
13	Punjab	53.69	23.65	77.34	9.32	13.34	22.66	100.00
14	Rajasthan	45.36	13.40	58.76	26.42	14.82	41.24	100.00
15	Tamil Nadu	67.88	8.37	76.24	15.63	8.13	23.76	100.00
16	Uttar Pradesh	37.95	10.78	48.73	38.31	12.95	51.27	100.00
17	West Bengal	45.28	4.83	50.11	32.93	16.95	49.89	100.00
Sub Total-I		51.24	12.03	63.26	23.43	13.31	36.74	100.00
Special Category								
18	Arunachal Pradesh	3.02	11.46	14.48	13.39	72.13	85.52	100.00
19	Assam	25.49	13.60	39.09	28.53	32.38	60.91	100.00
20	Himachal Pradesh	21.14	17.06	38.20	8.03	53.77	61.80	100.00
21	Jammu & Kashmir	15.88	5.04	20.92	12.42	66.65	79.08	100.00
22	Manipur	4.24	6.32	10.57	15.24	74.19	89.43	100.00
23	Meghalaya	14.23	8.61	22.83	20.87	56.29	77.17	100.00
24	Mizoram	3.43	6.77	10.21	14.63	75.16	89.79	100.00
25	Nagaland	4.29	3.29	7.58	11.43	80.99	92.42	100.00
26	Sikkim	8.18	51.27	59.45	10.53	30.03	40.55	100.00
27	Tripura	10.25	2.85	13.10	15.47	71.43	86.90	100.00
28	Uttarakhand	34.09	8.77	42.86	15.35	41.78	57.14	100.00
Sub Total-II		18.35	11.11	29.46	16.58	53.96	70.54	100.00
Total (I+II) All States		47.60	11.92	59.52	22.67	17.80	40.48	100.00

2.8 2007-2008 (R. E.)

Out of the total revenue receipts of Rs. 628742.19 crore of all the States during 2007-2008 (R.E.), 56.62 % was collected by the States themselves, constituting 46.66% as State's Own Tax Revenue and 9.95% as State's Own Non Tax Revenue. The remaining 43.38% was received from the Centre in the form of Share in Central Taxes (23.56%) and Grants (19.82%).

2.8 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Haryana (84.72%) followed by Goa (80.19%), Maharashtra (75.81%), Punjab (74.57%), Gujarat (74.26%), Karnataka (71.06%), Kerala (70.16%), Tamil Nadu (69.33%) and Andhra Pradesh (68.19%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (18.54%), Orissa (40.73%), Jharkhand (44.35%), Uttar Pradesh (45.03%) and West Bengal (48.94%). The revenue received in the form of Share in Central Taxes to its total revenue receipts was minimum in Haryana (7.81%) whereas it was 8.66% in Punjab, 11.01% in Maharashtra, 12.68% in Goa and 14.89% in Gujarat. Bihar received the maximum (56.78%) as share in Central Taxes. Percentage share of Grants from Centre was minimum (7.13%) in Goa whereas it was 7.47% in Haryana, 10.84% in Gujarat, 11.27% in Kerala and 13.10% in Andhra Pradesh. The percentage share of Grants from Centre was maximum (24.84%) in Orissa.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 84.72%. The receipt Share in Central Taxes and Grants from Centre for Haryana was 15.28% only whereas the States like Bihar, Orissa, Jharkhand, Uttar Pradesh, Madhya Pradesh, West Bengal, Chhattisgarh and Rajasthan received 81.46%, 59.27%, 55.65%, 54.97%, 51.59%, 51.06%, 48.39% and 44.60% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

2.8 (b) Special Category States

In the special category States, the percentage of State's Own Tax Revenue and State's Own Non Tax Revenue to its total revenue receipts was less than 39% except Sikkim and Uttarakhand where it was 53.60% and 40.81% respectively. The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 59% to 77% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 79% to 93% except Sikkim whereas it was only 46.40%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2007-2008 (R.E) are given in Table 2.8(a) & 2.8(b).

Table-2.8(a)
Revenue Receipt of States during 2007-08(R. E.)

(Rs. In Crores)

Sr. State No	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)	
1	2	3	4	5	6	7	8	
Non-Special Category								
1	Andhra Pradesh	31401.63	6872.13	38273.76	10497.87	7354.97	17852.84	56126.6
2	Bihar	4874.96	418.33	5293.29	16215.91	7048.01	23263.92	28557.21
3	Chhattisgarh	5814.07	1610.57	7424.64	3785.83	3176.04	6961.87	14386.51
4	Goa	1326.07	1010.66	2336.73	369.39	207.75	577.14	2913.87
5	Gujarat	21472.54	4503.30	25975.84	5210.00	3793.36	9003.36	34979.2
6	Haryana	12589.00	4041.68	16630.68	1533.42	1465.60	2999.02	19629.7
7	Jharkhand	3550.34	1599.12	5149.46	4795.15	1667.46	6462.61	11612.07
8	Karnataka	27218.32	1802.10	29020.42	6300.00	5519.81	11819.81	40840.23
9	Kerala	13997.30	1083.95	15081.25	3991.98	2423.74	6415.72	21496.97
10	Madhya Pradesh	11886.14	2559.59	14445.73	9572.92	5821.36	15394.28	29840.01
11	Maharashtra	46611.91	5688.96	52300.87	7598.73	9089.45	16688.18	68989.05
12	Orissa	6792.87	1915.53	8708.4	7361.56	5311.37	12672.93	21381.33
13	Punjab	10346.83	6656.85	17003.68	1974.04	3825.34	5799.38	22803.06
14	Rajasthan	12840.80	3849.49	16690.29	8515.03	4923.10	13438.13	30128.42
15	Tamil Nadu	29248.07	3004.24	32252.31	8065.91	6198.56	14264.47	46516.78
16	Uttar Pradesh	27703.25	6775.25	34478.5	30179.21	11907.76	42086.97	76565.47
17	West Bengal	13774.20	1573.31	15347.51	10728.80	5283.34	16012.14	31359.65
Sub Total-I		281448.30	54965.06	336413.36	136695.75	85017.02	221712.77	558126.13
Special Category								
18	Arunachal Pradesh	80.20	590.12	670.32	410.93	2225.99	2636.92	3307.24
19	Assam	3511.76	1933.81	5445.57	4614.52	7383.17	11997.69	17443.26
20	Himachal Pradesh	1963.34	1092.32	3055.66	744.64	4060.4	4805.04	7860.70
21	Jammu & Kashmir	2299.50	985.43	3284.93	1654.86	8960.92	10615.78	13900.71
22	Manipur	142.89	203.97	346.86	516.51	2737.00	3253.51	3600.37
23	Meghalaya	331.93	180.35	512.28	529.24	2200.25	2729.49	3241.77
24	Mizoram	68.88	128.94	197.82	340.89	1823.69	2164.58	2362.40
25	Nagaland	128.14	110.87	239.01	375.08	2544.81	2919.89	3158.90
26	Sikkim	147.74	1383.22	1530.96	261.68	1063.78	1325.46	2856.42
27	Tripura	381.83	111.41	493.24	650.62	2478.59	3129.21	3622.45
28	Uttarakhand	2887.22	892.45	3779.67	1339.56	4142.61	5482.17	9261.84
Sub Total-II		11943.43	7612.89	19556.32	11438.53	39621.21	51059.74	70616.06
Total (I+II) All States		293391.73	62577.95	355969.68	148134.28	124638.23	272772.51	628742.19

Table-2.8(b)
Revenue Receipts from Various Sources as Percentages of Total Revenue
Receipts of States during 2007-08(R. E.)

Sr. No	Stete	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	55.95	12.24	68.19	18.70	13.10	31.81	100.00
2	Bihar	17.07	1.46	18.54	56.78	24.68	81.46	100.00
3	Chhattisgarh	40.41	11.20	51.61	26.32	22.08	48.39	100.00
4	Goa	45.51	34.68	80.19	12.68	7.13	19.81	100.00
5	Gujarat	61.39	12.87	74.26	14.89	10.84	25.74	100.00
6	Haryana	64.13	20.59	84.72	7.81	7.47	15.28	100.00
7	Jharkhand	30.57	13.77	44.35	41.29	14.36	55.65	100.00
8	Karnataka	66.65	4.41	71.06	15.43	13.52	28.94	100.00
9	Kerala	65.11	5.04	70.16	18.57	11.27	29.84	100.00
10	Madhya Pradesh	39.83	8.58	48.41	32.08	19.51	51.59	100.00
11	Maharashtra	67.56	8.25	75.81	11.01	13.18	24.19	100.00
12	Orissa	31.77	8.96	40.73	34.43	24.84	59.27	100.00
13	Punjab	45.37	29.19	74.57	8.66	16.78	25.43	100.00
14	Rajasthan	42.62	12.78	55.40	28.26	16.34	44.60	100.00
15	Tamil Nadu	62.88	6.46	69.33	17.34	13.33	30.67	100.00
16	Uttar Pradesh	36.18	8.85	45.03	39.42	15.55	54.97	100.00
17	West Bengal	43.92	5.02	48.94	34.21	16.85	51.06	100.00
Sub Total-I		50.43	9.85	60.28	24.49	15.23	39.72	100.00
Special Category								
18	Arunachal Pradesh	2.42	17.84	20.27	12.43	67.31	79.73	100.00
19	Assam	20.13	11.09	31.22	26.45	42.33	68.78	100.00
20	Himachal Pradesh	24.98	13.90	38.87	9.47	51.65	61.13	100.00
21	Jammu & Kashmir	16.54	7.09	23.63	11.90	64.46	76.37	100.00
22	Manipur	3.97	5.67	9.63	14.35	76.02	90.37	100.00
23	Meghalaya	10.24	5.56	15.80	16.33	67.87	84.20	100.00
24	Mizoram	2.92	5.46	8.37	14.43	77.20	91.63	100.00
25	Nagaland	4.06	3.51	7.57	11.87	80.56	92.43	100.00
26	Sikkim	5.17	48.42	53.60	9.16	37.24	46.40	100.00
27	Tripura	10.54	3.08	13.62	17.96	68.42	86.38	100.00
28	Uttrakhand	31.17	9.64	40.81	14.46	44.73	59.19	100.00
Sub Total-II		16.91	10.78	27.69	16.20	56.11	72.31	100.00
Total (I+II) All States		46.66	9.95	56.62	23.56	19.82	43.38	100.00

2.9 2008-2009 (B. E.)

Out of the total revenue receipts of Rs. 719835.06 crore estimated by all the States during 2008-2009 (B.E.), 56.08% was estimated by States themselves, constituting 46.79% as State's own Tax Revenue and 9.29%, as State's own Non-Tax Revenue. The remaining 43.92% was estimated to be received from the Centre in the form of Share in Central Taxes (24.05%) and Grants from Centre (19.87%).

2.9(a) Non-Special Category States

In the non-special category States, the percentage of revenue receipts was estimated by a State to its total revenue receipt was maximum in Haryana (84.52%) followed by Goa (77.12%), Gujarat (73.43%), Maharashtra (73.34%), Karnataka (71.56%), Punjab (71.53%), Kerala (68.47%), Andhra Pradesh (65.90%) and Rajasthan (55.03%). The revenue receipts estimated by the remaining States was more than 50% in all the non-special category States except Bihar (16.93%), Orissa (40.43%), Uttar Pradesh (44.77%) and West Bengal (49.89%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenue receipts in non-special category States was minimum (8.13%) in Haryana whereas it was 10.00% in Punjab, 11.19% in Maharashtra and 13.21% in Goa. Bihar received the maximum (56.91%) percentage of share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Haryana (7.35%) whereas it was 9.67% in Goa, 10.76% in Gujarat, 10.83 % in Tamil Nadu, 11.54% in Karnataka and 12.64% in Kerala. The percentage share of Grants from Centre was maximum (26.16%) in Bihar.

The major share of revenue receipts in Haryana from State's own Tax Revenue and State's own Non-Tax Revenue was estimated to be 84.52%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 15.48% whereas States like Bihar, Orissa, Uttar Pradesh, West Bengal and Madhya Pradesh it was estimated to be 83.07%, 59.57%, 55.23%, 50.11% and 49.91%, respectively of their revenue from the Centre in the form of Share in Central Taxes and Grants..

2.9 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to its total revenue receipts of a State was estimated to be less than 38% except Uttarakhand (38.42%) and Sikkim(48.24%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derive their revenue between 61% to 76% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 84 % to 93% except Sikkim whereas it was 51.76%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2008-2009 (B.E.) are given in Table 2.9(a) & 2.9(b).

Table-2.9(a)
Revenue Receipt of States during 2008-09(B. E.)

(Rs. In Crores)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	37866.16	8872.63	46738.79	12597.45	11590.80	24188.25	70927.04
2	Bihar	5258.89	421.82	5680.71	19094.32	8775.96	27870.28	33550.99
3	Chhattisgarh	6537.83	1819.38	8357.21	4376.40	2922.56	7298.96	15656.17
4	Goa	1566.36	1140.29	2706.65	463.56	339.32	802.88	3509.53
5	Gujarat	23649.60	4458.59	28108.19	6050.00	4119.93	10169.93	38278.12
6	Haryana	14293.75	4043.88	18337.63	1763.43	1594.27	3357.70	21695.33
7	Jharkhand	5535.65	2912.73	8448.38	5275.77	2057.99	7333.76	15782.14
8	Karnataka	31875.85	1931.65	33807.5	7982.38	5450.43	13432.81	47240.31
9	Kerala	15780.85	1293.56	17074.41	4710.54	3150.79	7861.33	24935.74
10	Madhya Pradesh	14214.81	3017.70	17232.51	10530.23	6641.04	17171.27	34403.78
11	Maharashtra	51893.46	6714.67	58608.13	8945.77	12356.96	21302.73	79910.86
12	Orissa	7271.95	2135.32	9407.27	8244.93	5618.22	13863.15	23270.42
13	Punjab	11247.01	5391.10	16638.11	2325.47	4297.44	6622.91	23261.02
14	Rajasthan	14562.28	3591.17	18153.45	9877.43	4955.38	14832.81	32986.26
15	Tamil Nadu	33156.10	3276.93	36433.03	9496.64	5575.96	15072.60	51505.63
16	Uttar Pradesh	32313.00	6098.45	38411.45	34706.10	12688.80	47394.90	85806.35
17	West Bengal	16222.83	1770.91	17993.74	12633.18	5439.11	18072.29	36066.03
Sub Total-I		323246.38	58890.78	382137.16	159073.6	97574.96	256648.56	638785.72
Special Category								
18	Arunachal Pradesh	95.40	521.64	617.04	515.60	2770.91	3286.51	3903.55
19	Assam	4020.80	2248.94	6269.74	5791.07	10132.18	15923.25	22192.99
20	Himachal Pradesh	2300.98	1231.66	3532.64	894.10	4971.00	5865.10	9397.74
21	Jammu & Kashmir	2666.45	1140.28	3806.73	1985.00	9525.27	11510.27	15317.00
22	Manipur	160.01	211.37	371.38	593.94	2671.62	3265.56	3636.94
23	Meghalaya	384.61	198.70	583.31	664.17	2455.38	3119.55	3702.86
24	Mizoram	74.56	117.27	191.83	427.81	1598.23	2026.04	2217.87
25	Nagaland	138.38	121.10	259.48	470.73	2535.40	3006.13	3265.61
26	Sikkim	151.10	1146.26	1297.36	300.89	1090.95	1391.84	2689.20
27	Tripura	451.38	123.21	574.59	750.00	2944.43	3694.43	4269.02
28	Uttarakhand	3119.66	897.23	4016.89	1680.00	4759.67	6439.67	10456.56
Sub Total-II		13563.33	7957.66	21520.99	14073.31	45455.04	59528.35	81049.34
Total (I+II) All States		336809.71	66848.44	403658.15	173146.91	143030.00	316176.91	719835.06

Table-2.9(b)
Revenue Receipts from Various Sources as Percentage of Total Revenue
Receipts of States during 2008-09(B. E.)

Sr. No	Stete	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	53.39	12.51	65.90	17.76	16.34	34.10	100.00
2	Bihar	15.67	1.26	16.93	56.91	26.16	83.07	100.00
3	Chhattisgarh	41.76	11.62	53.38	27.95	18.67	46.62	100.00
4	Goa	44.63	32.49	77.12	13.21	9.67	22.88	100.00
5	Gujarat	61.78	11.65	73.43	15.81	10.76	26.57	100.00
6	Haryana	65.88	18.64	84.52	8.13	7.35	15.48	100.00
7	Jharkhand	35.08	18.46	53.53	33.43	13.04	46.47	100.00
8	Karnataka	67.48	4.09	71.56	16.90	11.54	28.44	100.00
9	Kerala	63.29	5.19	68.47	18.89	12.64	31.53	100.00
10	Madhya Pradesh	41.32	8.77	50.09	30.61	19.30	49.91	100.00
11	Maharashtra	64.94	8.40	73.34	11.19	15.46	26.66	100.00
12	Orissa	31.25	9.18	40.43	35.43	24.14	59.57	100.00
13	Punjab	48.35	23.18	71.53	10.00	18.47	28.47	100.00
14	Rajasthan	44.15	10.89	55.03	29.94	15.02	44.97	100.00
15	Tamil Nadu	64.37	6.36	70.74	18.44	10.83	29.26	100.00
16	Uttar Pradesh	37.66	7.11	44.77	40.45	14.79	55.23	100.00
17	West Bengal	44.98	4.91	49.89	35.03	15.08	50.11	100.00
Sub Total-I		50.60	9.22	59.82	24.90	15.28	40.18	100.00
Special Category								
18	Arunachal Pradesh	2.44	13.36	15.81	13.21	70.98	84.19	100.00
19	Assam	18.12	10.13	28.25	26.09	45.65	71.75	100.00
20	Himachal Pradesh	24.48	13.11	37.59	9.51	52.90	62.41	100.00
21	Jammu & Kashmir	17.41	7.44	24.85	12.96	62.19	75.15	100.00
22	Manipur	4.40	5.81	10.21	16.33	73.46	89.79	100.00
23	Meghalaya	10.39	5.37	15.75	17.94	66.31	84.25	100.00
24	Mizoram	3.36	5.29	8.65	19.29	72.06	91.35	100.00
25	Nagaland	4.24	3.71	7.95	14.41	77.64	92.05	100.00
26	Sikkim	5.62	42.62	48.24	11.19	40.57	51.76	100.00
27	Tripura	10.57	2.89	13.46	17.57	68.97	86.54	100.00
28	Uttarakhand	29.83	8.58	38.42	16.07	45.52	61.58	100.00
Sub Total-II		16.73	9.82	26.55	17.36	56.08	73.45	100.00
Total (I+II) All States		46.79	9.29	56.08	24.05	19.87	43.92	100.00

Per Capita Revenue Receipts

2.10 2006-2007 (Accounts)

2.10 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2006-2007(Accounts) was in Goa (Rs. 17398.40) followed by Haryana (Rs.7606.96), Karnataka (Rs.6640.80), Punjab (Rs.6385.98), Tamil Nadu (Rs.6255.84), Maharashtra (Rs.5884.14), Gujarat (Rs.5585.99), Andhra Pradesh (Rs.5448.95) and Kerala (Rs.5445.10). Bihar with Rs. 2520.00 was at minimum level whereas it was Rs. 3010.29 in West Bengal. The per capita State's own Tax Revenue was maximum in Goa (Rs.8610.27) followed by Haryana (Rs.4630.41), Tamil Nadu (Rs.4246.35), Karnataka (Rs.4116.79), Maharashtra (Rs.3793.68), Kerala (Rs.3575.40) and Punjab (Rs.3428.58). Bihar with Rs. 440.29 was at minimum level whereas it was Rs. 1056.81 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum (Rs. 6117.47) in Goa followed by Haryana (Rs. 1945.24) and Punjab (Rs.1510.48). Bihar with Rs. 55.82 was at minimum level whereas it was Rs.145.54 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.2080.73) followed by Orissa (Rs.1590.90), Bihar (Rs.1451.06), Chhattisgarh (Rs.1402.97), Jharkhand (Rs.1289.86), Uttar Pradesh (Rs.1253.01), Madhya Pradesh (Rs.1205.45), Andhra Pradesh (Rs.1091.87), Rajasthan (Rs.1073.07%) , West Bengal (Rs.991.33), Tamil Nadu (Rs.977.65) and Kerala (Rs.961.69). The per capita share of Central Taxes for Haryana was Rs. 549.00. The per capita share received from Central Grants of all the non special category States ranged from Rs. 423.67 in Uttar Pradesh to Rs.851.58 in Punjab whereas the Haryana share was Rs. 482.31.

2.10 (b) Special Category States

The special category States, received major share of per capita revenue form the Centre in the form of Share in Central Taxes and Grants. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants amounting to Rs.2880.40, Rs. 7449.22, Rs.8612.55 and Rs. 4529.85 respectively. In small States with a population of less than 35 lakh, the per capital Share in Central Taxes and Grants were maximum in Andhra Pradesh (Rs.18473.42) and minimum in Meghalaya (Rs.6612.32).

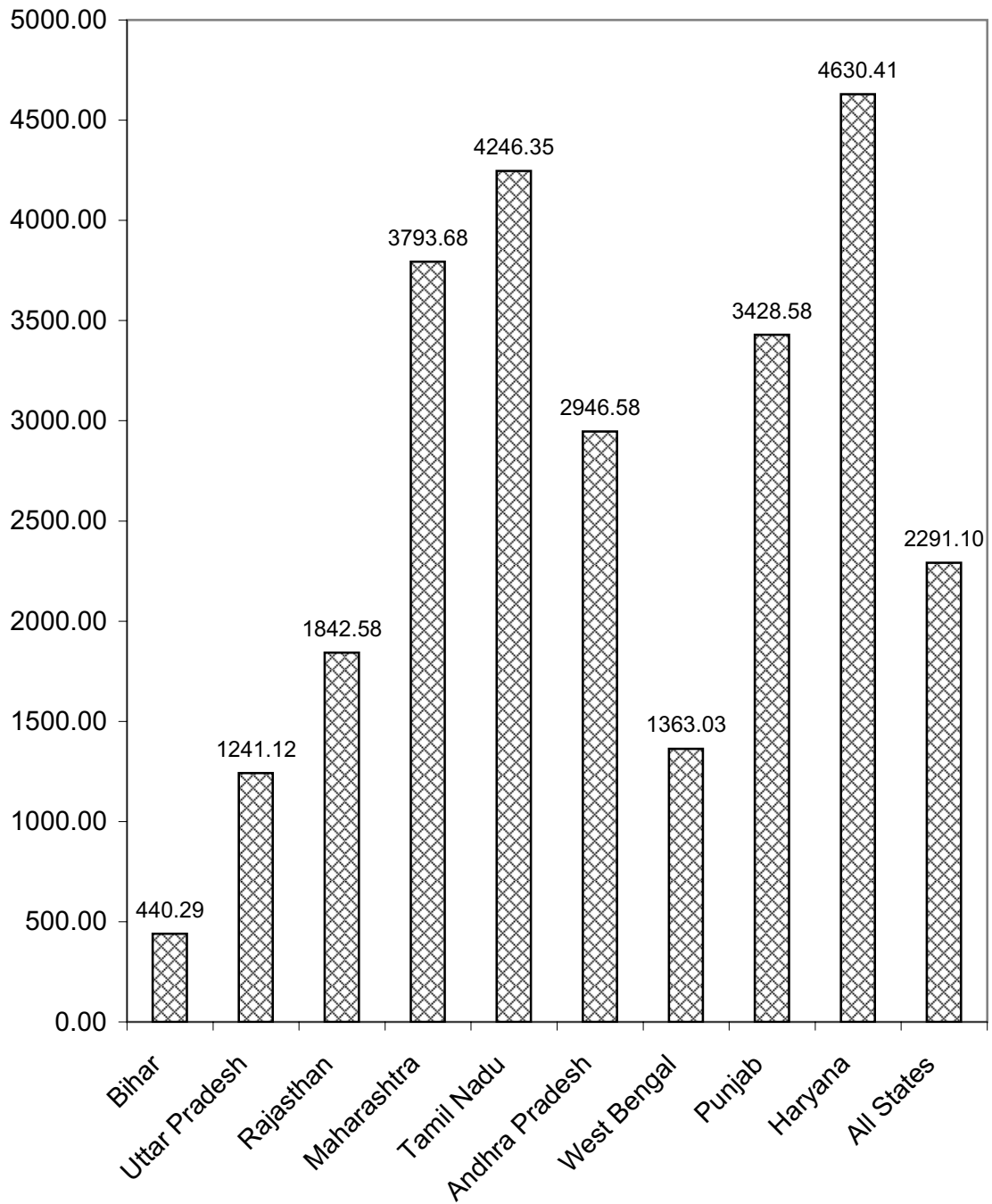
The details of per capita revenue receipts of States during 2006-2007 (Accounts) are given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

Table-2.10
Per Capita Revenue Receipts of States during 2006-07(Accounts)

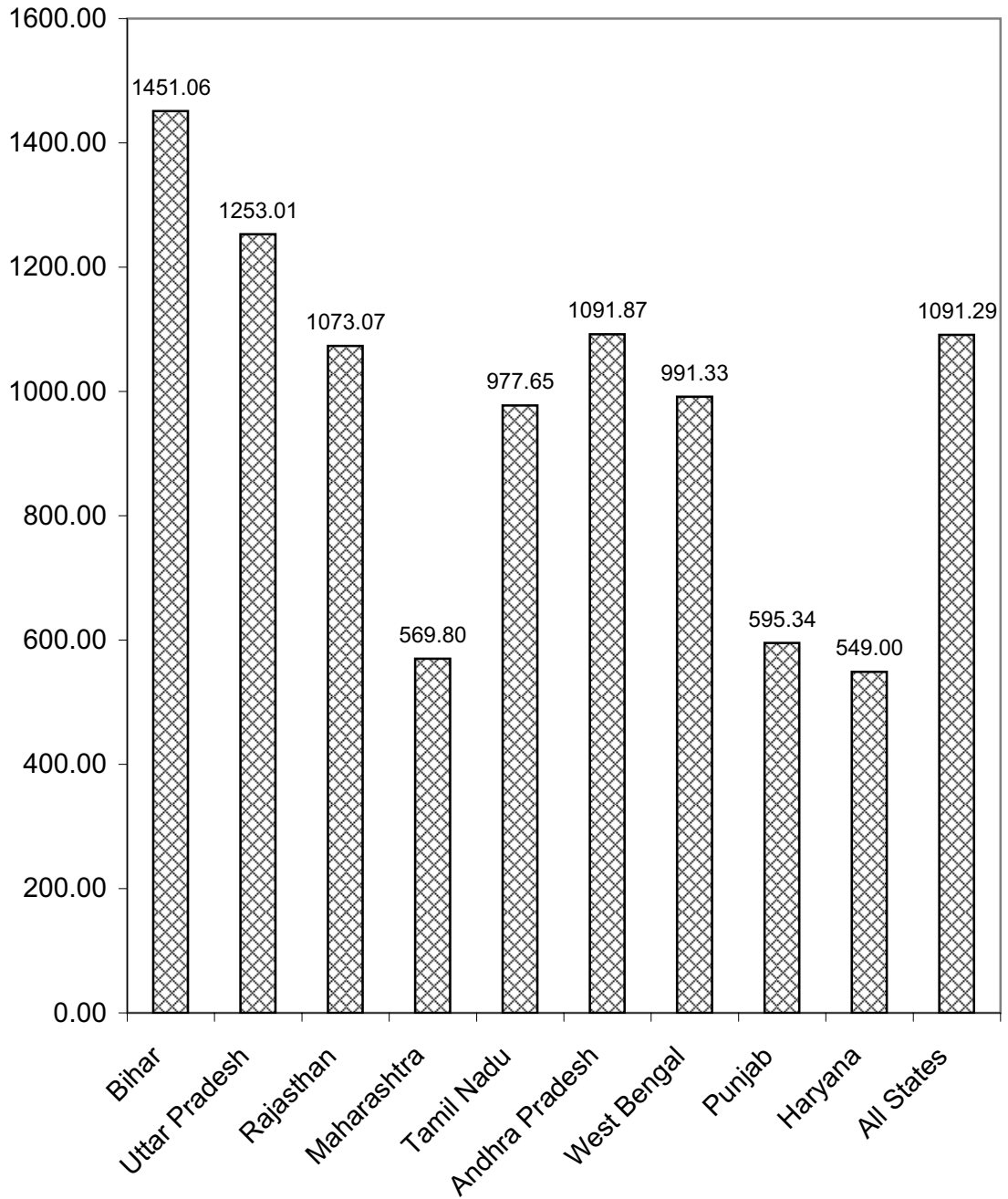
(in Rs.)									
Sr. State No.	Popu-lation* (in crore)	Per Capita Revenue Receipts from							Total Revenue Receipts (6+9)
		State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)		
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.12	2946.58	799.00	3745.57	1091.87	611.51	1703.38	5448.95	
2 Bihar	9.16	440.29	55.82	496.11	1451.06	572.83	2023.89	2520.00	
3 Chhattisgarh	2.28	2213.04	636.56	2849.60	1402.97	769.19	2172.16	5021.76	
4 Goa	0.15	8610.27	6117.47	14727.73	2080.73	589.93	2670.67	17398.40	
5 Gujarat	5.55	3326.95	891.67	4218.63	797.48	569.88	1367.36	5585.99	
6 Haryana	2.36	4630.41	1945.24	6575.65	549.00	482.31	1031.31	7606.96	
7 Jharkhand	2.96	1056.81	484.29	1541.10	1289.86	596.23	1886.08	3427.19	
8 Karnataka	5.66	4116.79	724.10	4840.89	949.53	850.38	1799.91	6640.80	
9 Kerala	3.34	3575.40	280.71	3856.10	961.69	627.30	1588.99	5445.10	
10 Madhya Pradesh	6.71	1560.82	396.19	1957.02	1205.45	666.79	1872.23	3829.25	
11 Maharashtra	10.57	3793.68	711.28	4504.96	569.80	809.38	1379.18	5884.14	
12 Orissa	3.91	1551.17	661.92	2213.09	1590.90	807.93	2398.83	4611.93	
13 Punjab	2.63	3428.58	1510.48	4939.06	595.34	851.58	1446.92	6385.98	
14 Rajasthan	6.30	1842.58	544.54	2387.12	1073.07	602.06	1675.13	4062.25	
15 Tamil Nadu	6.54	4246.35	523.33	4769.68	977.65	508.51	1486.16	6255.84	
16 Uttar Pradesh	18.53	1241.12	352.54	1593.67	1253.01	423.67	1676.68	3270.35	
17 West Bengal	8.58	1363.03	145.54	1508.57	991.33	510.39	1501.72	3010.29	
Sub Total-I	103.35	2339.49	549.10	2888.59	1069.86	607.70	1677.56	4566.15	
Special Category									
18 Arunachal Prades	0.12	651.67	2476.42	3128.08	2893.25	15580.17	18473.42	21601.50	
19 Assam	2.89	1205.30	643.35	1848.65	1349.13	1531.27	2880.40	4729.05	
20 Himachal Pradesl	0.65	2548.28	2056.71	4604.98	967.94	6481.28	7449.22	12054.20	
21 Jammu & Kashmir	1.10	1729.67	549.23	2278.90	1353.04	7259.52	8612.55	10891.45	
22 Manipur	0.23	528.30	787.13	1315.43	1897.30	9233.91	11131.22	12446.65	
23 Meghalaya	0.25	1218.96	737.44	1956.40	1788.72	4823.60	6612.32	8568.72	
24 Mizoram	0.10	676.20	1333.80	2010.00	2880.50	14799.00	17679.50	19689.50	
25 Nagaland	0.21	566.81	434.00	1000.81	1509.19	10692.48	12201.67	13202.48	
26 Sikkim	0.06	2886.33	18084.17	20970.50	3713.00	10592.33	14305.33	35275.83	
27 Tripura	0.34	1004.56	279.32	1283.88	1517.00	7003.12	8520.12	9804.00	
28 Uttrakhand	0.93	2702.84	695.51	3398.34	1217.17	3312.68	4529.85	7928.19	
Sub Total-II	6.88	1564.22	946.83	2511.05	1413.19	4599.67	6012.86	8523.91	
Total	110.23	2291.10	573.92	2865.03	1091.29	856.86	1948.15	4813.17	

*Estimated Population as on 1st October, 2006

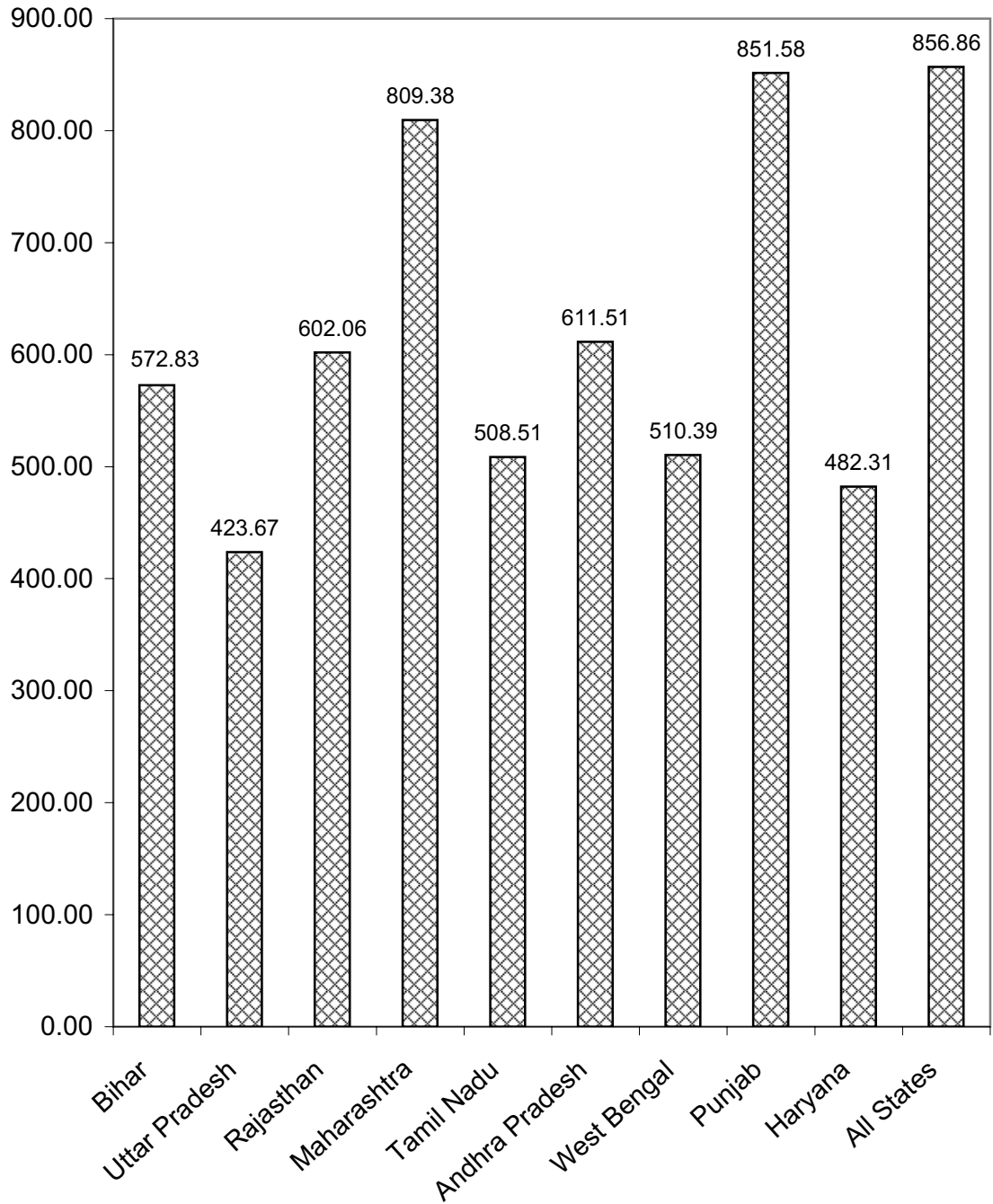
**Per Capita State's Own Tax Revenue of Selected States
during 2006-07(Accounts) (In Rs.)**



**Per Capita Share in Central Taxes of Slected States
during 2006-07(Accounts) (In Rs.)**



**Per Capita Grants from Centre of S elected States during
2006-07(Accounts) (In Rs.)**



2.11 2007-2008 (R. E.)

2.11 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2007-2008 (R.E.) was in Goa (Rs. 18211.69) followed by Punjab (Rs. 8572.58), Haryana (Rs.8179.04), Karnataka (Rs.7127.44), Tamil Nadu (Rs.7058.69), Andhra Pradesh (Rs.6844.71), Maharashtra (Rs.6429.55) and Kerala (Rs.6378.92). Bihar with Rs.3067.37 was at minimum level whereas it was Rs. 3617.03 in West Bengal. The per capita State's own Tax Revenue was maximum in Goa (Rs.8287.94) followed by Haryana (Rs.5245.42), Karnataka (Rs.4750.14), Tamil Nadu (Rs 4438.25), and Maharashtra (Rs.4344.07). Bihar with Rs. 523.63 was at minimum level whereas it was Rs. 1183.45 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (Rs. 6316.63) followed by Punjab (Rs. 2502.58) and Haryana (Rs.1684.03). Bihar with Rs. 44.93 was at minimum level whereas it was Rs. 181.47 in West Bengal. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.2308.69) followed by Orissa (Rs. 1863.69), Bihar (Rs.1741.77), Chhattisgarh (Rs.1638.89), Uttar Pradesh (Rs.1598.48), Jharkhand (Rs.1598.38), Madhya Pradesh (Rs.1401.60), Rajasthan (Rs.1328.40), Andhra Pradesh (Rs.1280.23), West Bhangal (Rs.1237.46) and Tamil Nadu (Rs. 1223.96). The per capita share in Central Taxes for Haryana was Rs. 638.93. The per capita share received from Central grants of all the non special category States ranged from Rs. 555.82 in Jharkhand to Rs.1438.10 in Punjab whereas Haryana share was Rs. 610.67.

2.11 (b) Special Category States

The special category States received major share of revenue from the Centre in the form of Share in Central Taxes and Grants. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants from the Centre amounting to Rs. 4094.77, Rs. 7280.36, Rs. 9478.38 and Rs. 5770.71 respectively. In small State with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Arunachal Pradesh (Rs.21974.33) and minimum in Tripura (Rs. 10349.86).

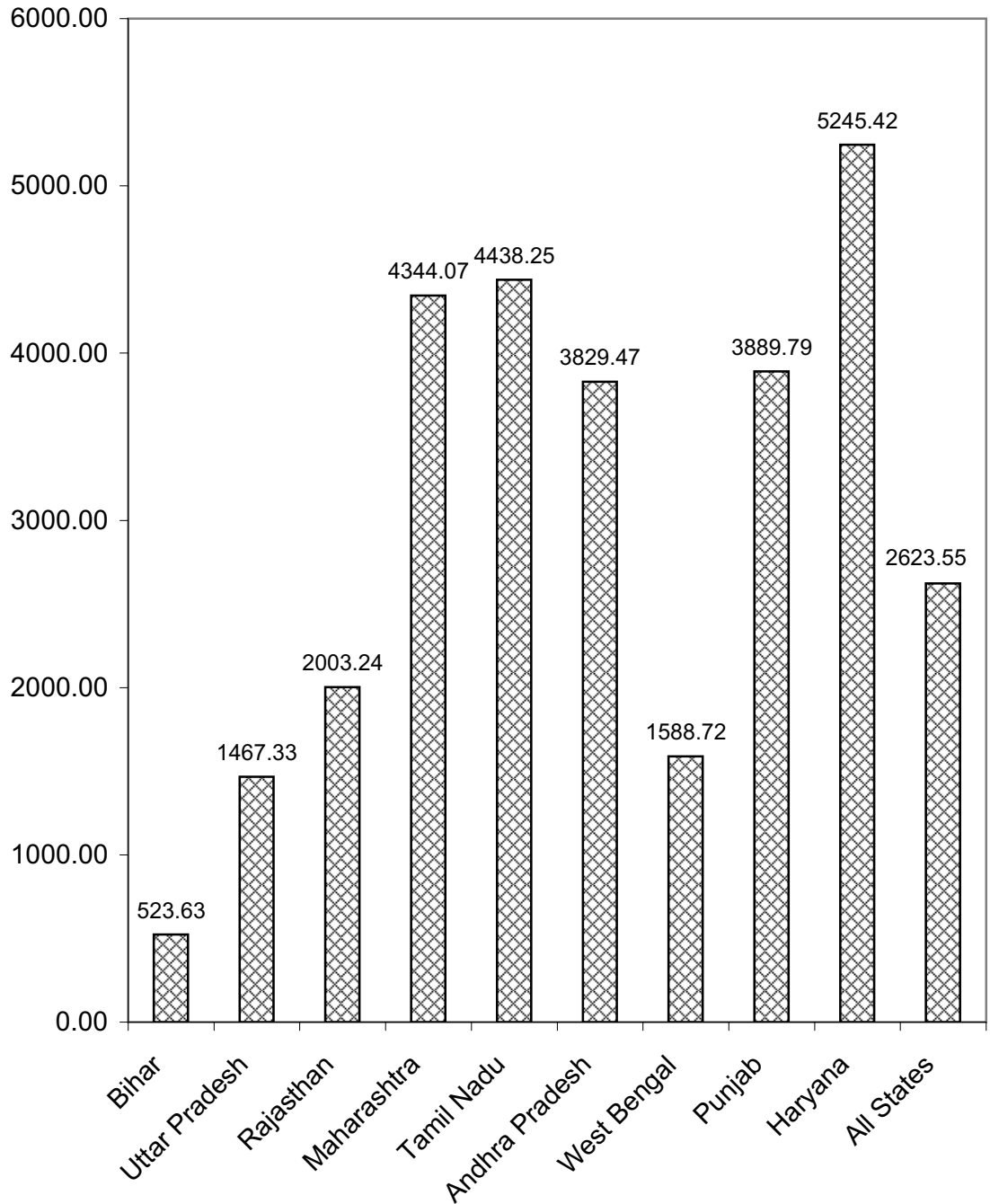
The details of per capita revenue receipts of States during 2007-2008 (R.E) are given in Table 2.11. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

Table-2.11
Per Capita Revenue Receipts of States during 2007-08(R. E.)

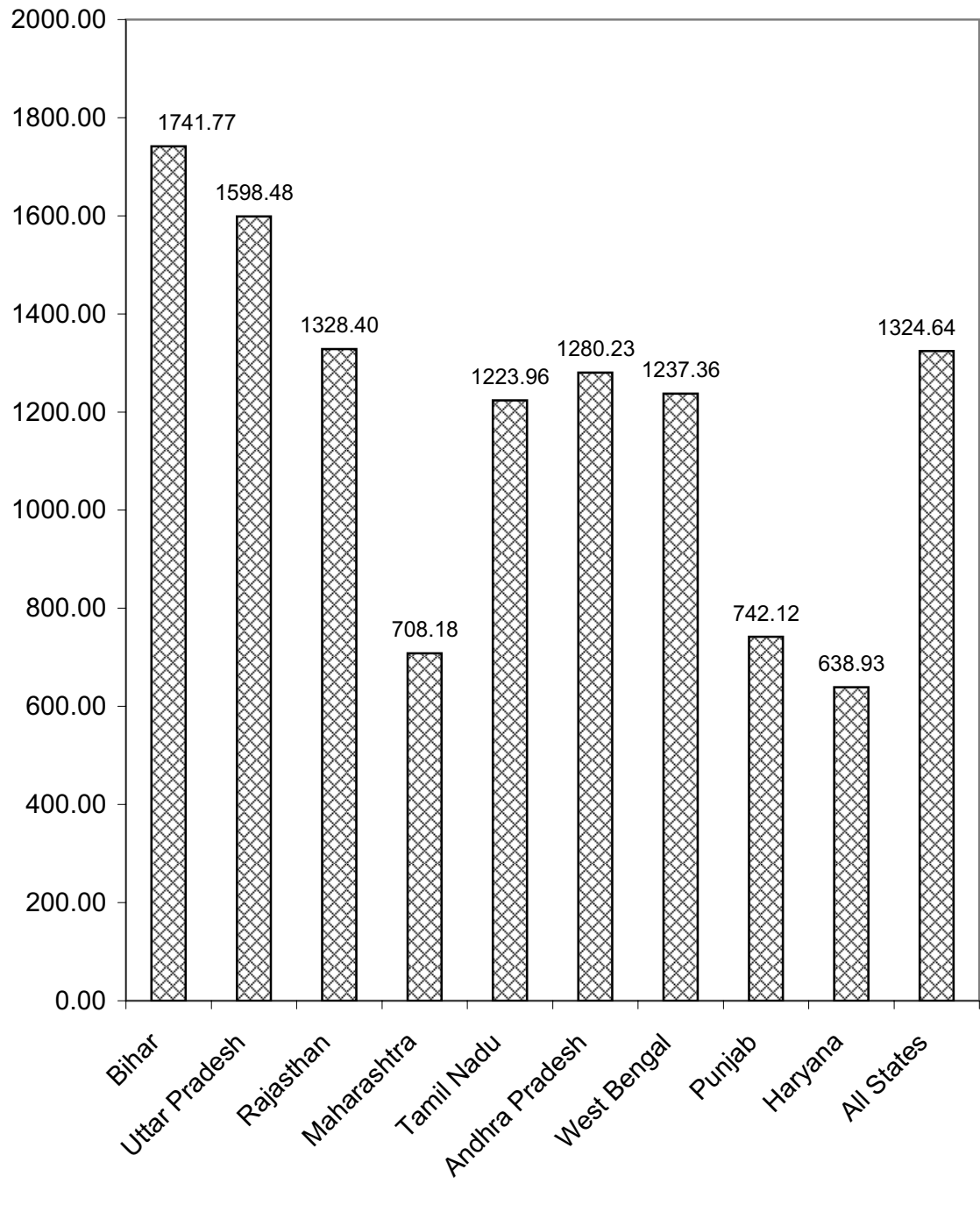
(in Rs.)									
Sr. State No.	Popu-lation* (in crore)	Per Capita Revenue Receipts from							Total Revenue Receipts (6+9)
		State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)		
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.20	3829.47	838.06	4667.53	1280.23	896.95	2177.18	6844.71	
2 Bihar	9.31	523.63	44.93	568.56	1741.77	757.04	2498.81	3067.37	
3 Chhattisgarh	2.31	2516.91	697.22	3214.13	1638.89	1374.91	3013.80	6227.93	
4 Goa	0.16	8287.94	6316.63	14604.56	2308.69	1298.44	3607.13	18211.69	
5 Gujarat	5.63	3813.95	799.88	4613.83	925.40	673.78	1599.18	6213.00	
6 Haryana	2.40	5245.42	1684.03	6929.45	638.93	610.67	1249.59	8179.04	
7 Jharkhand	3.00	1183.45	533.04	1716.49	1598.38	555.82	2154.20	3870.69	
8 Karnataka	5.73	4750.14	314.50	5064.65	1099.48	963.32	2062.79	7127.44	
9 Kerala	3.37	4153.50	321.65	4475.15	1184.56	719.21	1903.77	6378.92	
10 Madhya Pradesh	6.83	1740.28	374.76	2115.04	1401.60	852.32	2253.92	4368.96	
11 Maharashtra	10.73	4344.07	530.19	4874.27	708.18	847.11	1555.28	6429.55	
12 Orissa	3.95	1719.71	484.94	2204.66	1863.69	1344.65	3208.34	5412.99	
13 Punjab	2.66	3889.79	2502.58	6392.36	742.12	1438.10	2180.22	8572.58	
14 Rajasthan	6.41	2003.24	600.54	2603.79	1328.40	768.03	2096.43	4700.22	
15 Tamil Nadu	6.59	4438.25	455.88	4894.13	1223.96	940.60	2164.56	7058.69	
16 Uttar Pradesh	18.88	1467.33	358.86	1826.19	1598.48	630.71	2229.18	4055.37	
17 West Bengal	8.67	1588.72	181.47	1770.19	1237.46	609.38	1846.84	3617.03	
Sub Total-I	104.83	2684.81	524.33	3209.13	1303.98	811.00	2114.97	5324.11	
Special Category									
18 Arunachal Prades	0.12	668.33	4917.67	5586.00	3424.42	18549.92	21974.33	27560.33	
19 Assam	2.93	1198.55	660.00	1858.56	1574.92	2519.85	4094.77	5953.33	
20 Himachal Pradesl	0.66	2974.76	1655.03	4629.79	1128.24	6152.12	7280.36	11910.15	
21 Jammu & Kashmir	1.12	2053.13	879.85	2932.97	1477.55	8000.82	9478.38	12411.35	
22 Manipur	0.24	595.38	849.88	1445.25	2152.13	11404.17	13556.29	15001.54	
23 Meghalaya	0.25	1327.72	721.40	2049.12	2116.96	8801.00	10917.96	12967.08	
24 Mizoram	0.10	688.80	1289.40	1978.20	3408.90	18236.90	21645.80	23624.00	
25 Nagaland	0.22	582.45	503.95	1086.41	1704.91	11567.32	13272.23	14358.64	
26 Sikkim	0.06	2462.33	23053.67	25516.00	4361.33	17729.67	22091.00	47607.00	
27 Tripura	0.35	1090.94	318.31	1409.26	1858.91	7081.69	8940.60	10349.86	
28 Uttrakhand	0.95	3039.18	939.42	3978.60	1410.06	4360.64	5770.71	9749.31	
Sub Total-I	7.00	1706.20	1087.56	2793.76	1634.08	5660.17	7294.25	10088.01	
Total	111.83	2623.55	559.58	3183.13	1324.64	1114.53	2439.17	5622.30	

*Estimated Population as on 1st October, 2007

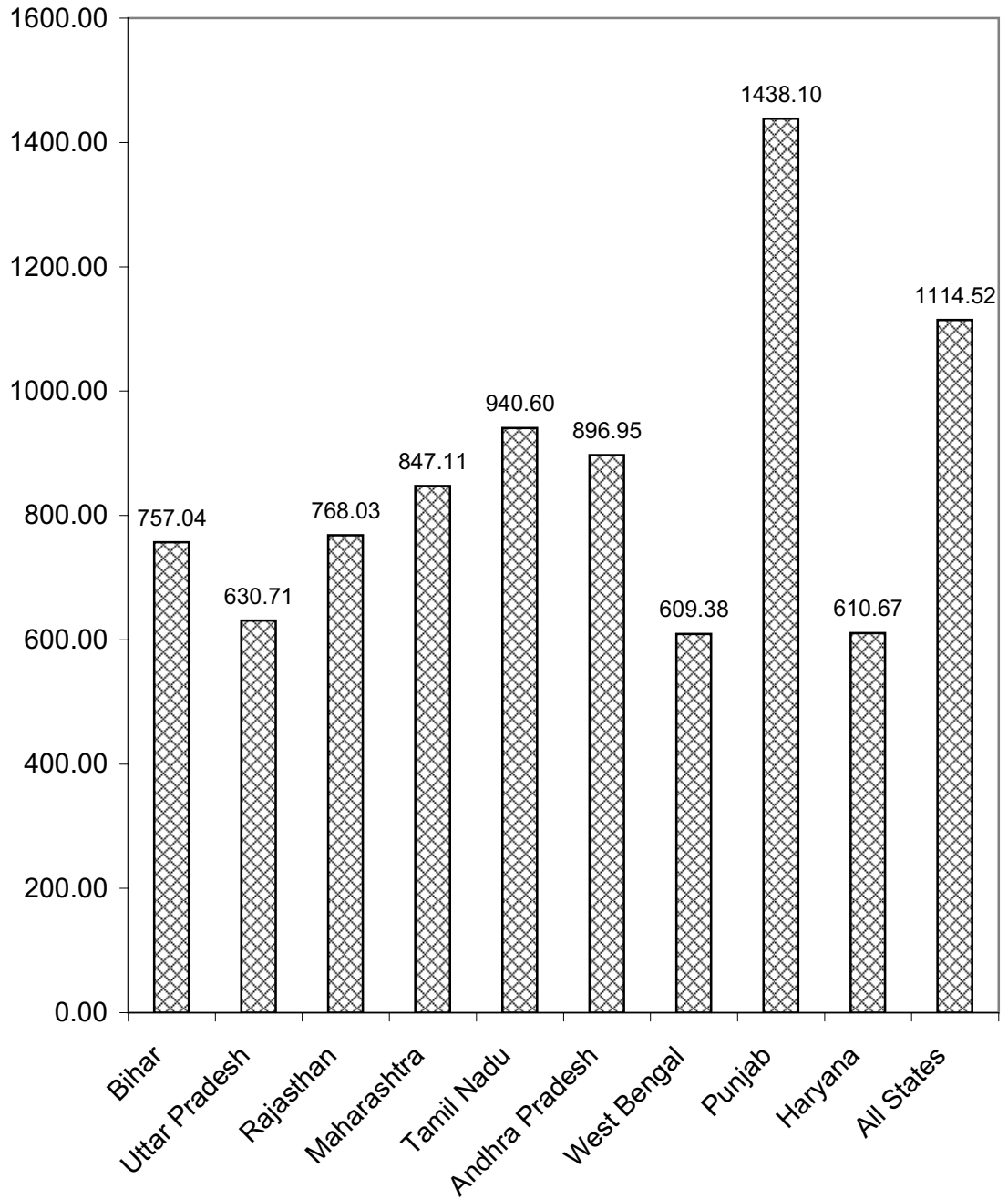
**Per Capita State's Own Tax Revenue of Selected States
during 2007-08(R.E) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2007-08 (R.E) (In Rs.)**



**Per Capita Grants from the Centre of Selected States
during 2007-08 (R.E.) (In Rs.)**



2.12 2008-2009 (B. E.)

2.12 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipts during 2008-2009 (B.E) was estimated to be maximum in Goa (Rs.21934.56) followed by Haryana (Rs.8891.53), Punjab (Rs.8647.22), Andhra Pradesh (Rs. 8555.73), Karnataka (Rs.8158.95), Tamil Nadu (Rs.7756.87), and Maharashtra (Rs.7338.00). Bihar with Rs. 3550.37 was estimated at minimum level whereas it was estimated to be Rs. 4121.83 in West Bengal. The per capita State's Own Tax Revenue was estimated as maximum in Goa (Rs. 9789.75) followed by Haryana (Rs.5858.09), Karnataka (Rs.5505.33), Tamil Nadu (Rs. 4993.39), Maharashtra (Rs.4765.24), Kerala (Rs.4641.43) Andhra Pradesh (Rs. 4567.69) and Punjab (Rs 4181.04). Bihar with Rs. 556.50 was estimated at minimum level whereas it was estimated to be Rs. 1680.34 in Uttar Pradesh. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (Rs.7126.81) followed by Punjab (Rs.2004.13), Haryana (Rs.1657.33) and Andhra Pradesh (Rs.1070.28). Bihar with Rs. 44.64 was estimated at minimum level whereas it was estimated Rs.202.39 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated to be maximum in Goa (Rs.2897.25) followed by Orissa (Rs.2066.40), Bihar (Rs.2020.56), Chhattisgarh (Rs.1862.30), Uttar Pradesh (Rs.1804.79), Jharkhand (Rs.1735.45), Andhra Pradesh (Rs. 1519.60), Madhya Pradesh (Rs.1517.32), Rajasthan (Rs.1514.94), West Bengal (Rs.1443.79), Tamil Nadu (Rs.1430.22). The per Capita Share in Central Taxes for Haryana was estimated at Rs.722.72. The per Capita Grants from Centre ranged from Rs. 621.61 in West Bengal to Rs.2120.75 in Goa whereas Haryana's share was estimated at Rs. 653.39.

2.12 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to be received per capita Share in Central Taxes and Central Grants amounting to Rs. 5361.36, Rs.8886.52, Rs.10096.73 and Rs 6707.99 respectively. In small States with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Sikkim (Rs.23197.33) and minimum in Tripura (Rs 10555.51).

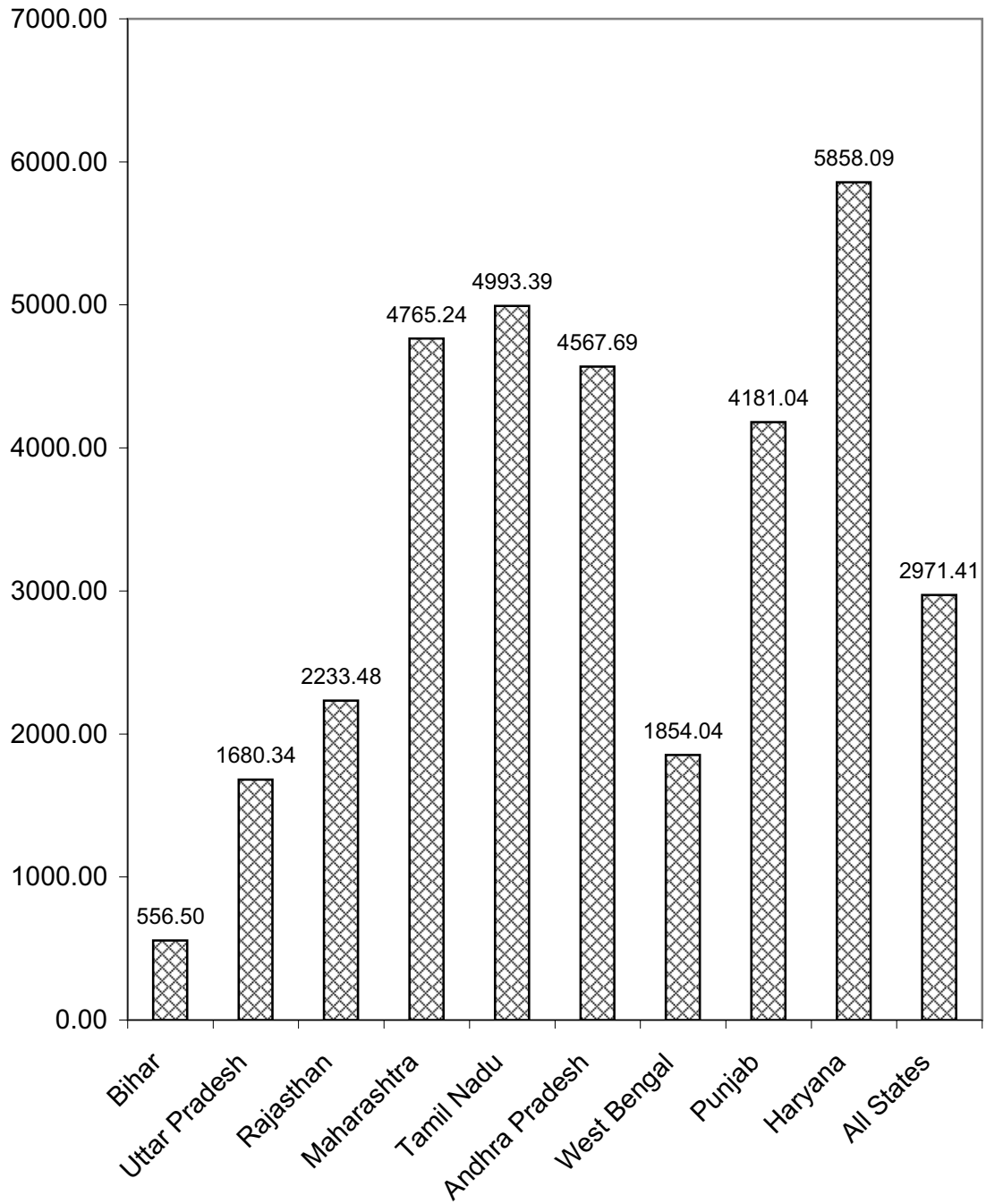
The details of per capita revenue receipts of States during 2008-2009 (B.E) are given in table 2.12. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

Table-2.12
Per Capita Revenue Receipts of States during 2008-09(B. E)

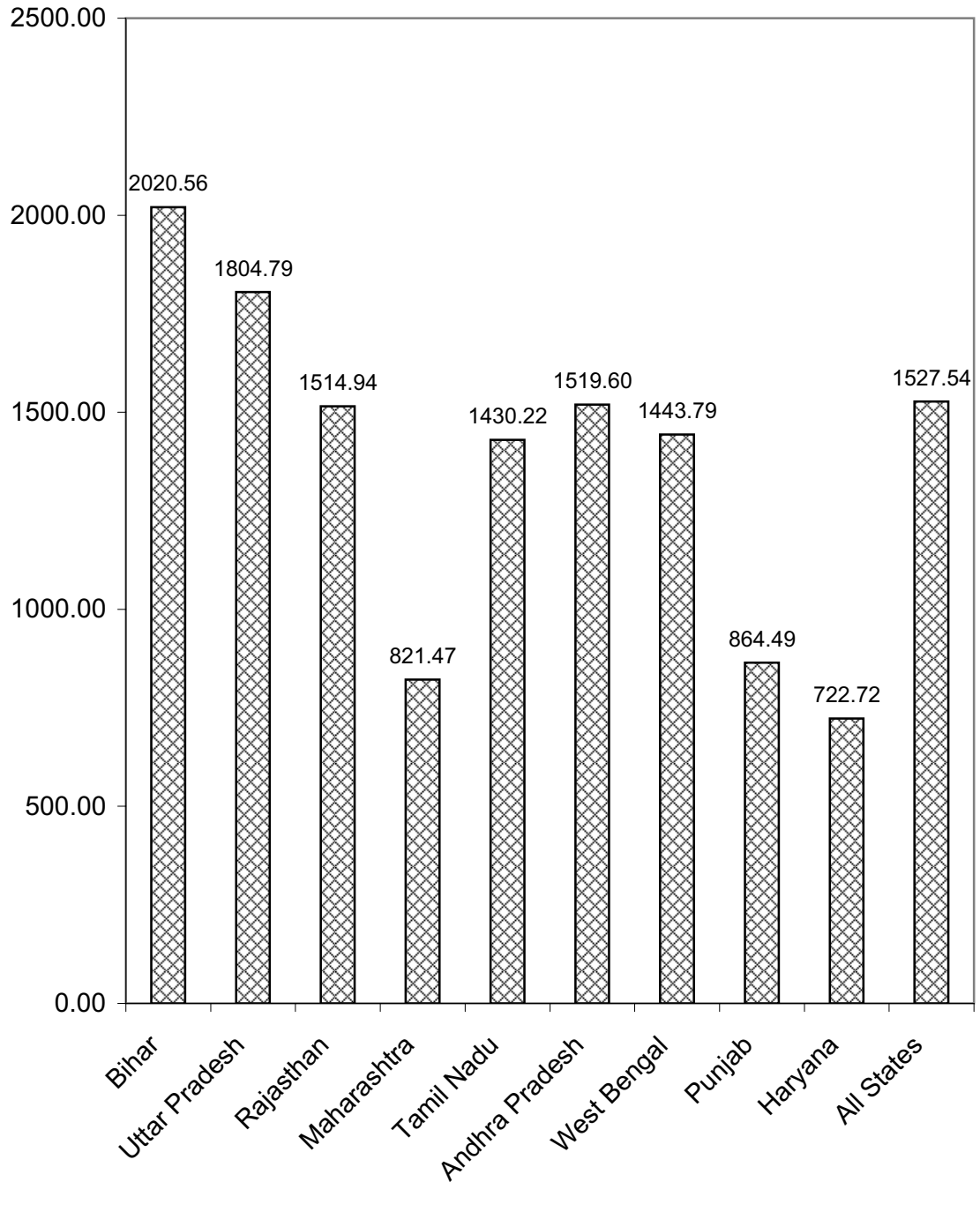
(in Rs.)									
Sr. State No.	Popu-lation* (in crore)	Per Capita Revenue Receipts from							Total Revenue Receipts (6+9)
		State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)		
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	8.29	4567.69	1070.28	5637.97	1519.60	1398.17	2917.76	8555.73
2	Bihar	9.45	556.50	44.64	601.13	2020.56	928.67	2949.24	3550.37
3	Chhattisgarh	2.35	2782.06	774.20	3556.26	1862.30	1243.64	3105.94	6662.20
4	Goa	0.16	9789.75	7126.81	16916.56	2897.25	2120.75	5018.00	21934.56
5	Gujarat	5.71	4141.79	780.84	4922.63	1059.54	721.53	1781.07	6703.70
6	Haryana	2.44	5858.09	1657.33	7515.42	722.72	653.39	1376.11	8891.53
7	Jharkhand	3.04	1820.94	958.13	2779.07	1735.45	676.97	2412.42	5191.49
8	Karnataka	5.79	5505.33	333.62	5838.95	1378.65	941.35	2320.00	8158.95
9	Kerala	3.40	4641.43	380.46	5021.89	1385.45	926.70	2312.16	7334.04
10	Madhya Pradesh	6.94	2048.24	434.83	2483.07	1517.32	956.92	2474.25	4957.32
11	Maharashtra	10.89	4765.24	616.59	5381.83	821.47	1134.71	1956.17	7338.00
12	Orissa	3.99	1822.54	535.17	2357.71	2066.40	1408.08	3474.47	5832.19
13	Punjab	2.69	4181.04	2004.13	6185.17	864.49	1597.56	2462.05	8647.22
14	Rajasthan	6.52	2233.48	550.79	2784.27	1514.94	760.03	2274.97	5059.24
15	Tamil Nadu	6.64	4993.39	493.51	5486.90	1430.22	839.75	2269.97	7756.87
16	Uttar Pradesh	19.23	1680.34	317.13	1997.48	1804.79	659.84	2464.63	4462.11
17	West Bengal	8.75	1854.04	202.39	2056.43	1443.79	621.61	2065.40	4121.83
Sub Total-I		106.28	3041.46	554.11	3595.57	1496.74	918.09	2414.83	6010.40
Special Category									
18	Arunachal Prades	0.12	795.00	4347.00	5142.00	4296.67	23090.92	27387.58	32529.58
19	Assam	2.97	1353.80	757.22	2111.02	1949.86	3411.51	5361.36	7472.39
20	Himachal Pradesl	0.66	3486.33	1866.15	5352.48	1354.70	7531.82	8886.52	14239.00
21	Jammu & Kashmir	1.14	2338.99	1000.25	3339.24	1741.23	8355.50	10096.73	13435.96
22	Manipur	0.24	666.71	880.71	1547.42	2474.75	11131.75	13606.50	15153.92
23	Meghalaya	0.25	1538.44	794.80	2333.24	2656.68	9821.52	12478.20	14811.44
24	Mizoram	0.10	745.60	1172.70	1918.30	4278.10	15982.30	20260.40	22178.70
25	Nagaland	0.22	629.00	550.45	1179.45	2139.68	11524.55	13664.23	14843.68
26	Sikkim	0.06	2518.33	19104.33	21622.67	5014.83	18182.50	23197.33	44820.00
27	Tripura	0.35	1289.66	352.03	1641.69	2142.86	8412.66	10555.51	12197.20
28	Uttrakhand	0.96	3249.65	934.61	4184.26	1750.00	4957.99	6707.99	10892.25
Sub Total-I		7.07	1918.43	1125.55	3043.99	1990.57	6429.28	8419.85	11463.84
Total		113.35	2971.41	589.75	3561.17	1527.54	1261.84	2789.39	6350.55

*Estimated Population as on 1st October, 2008

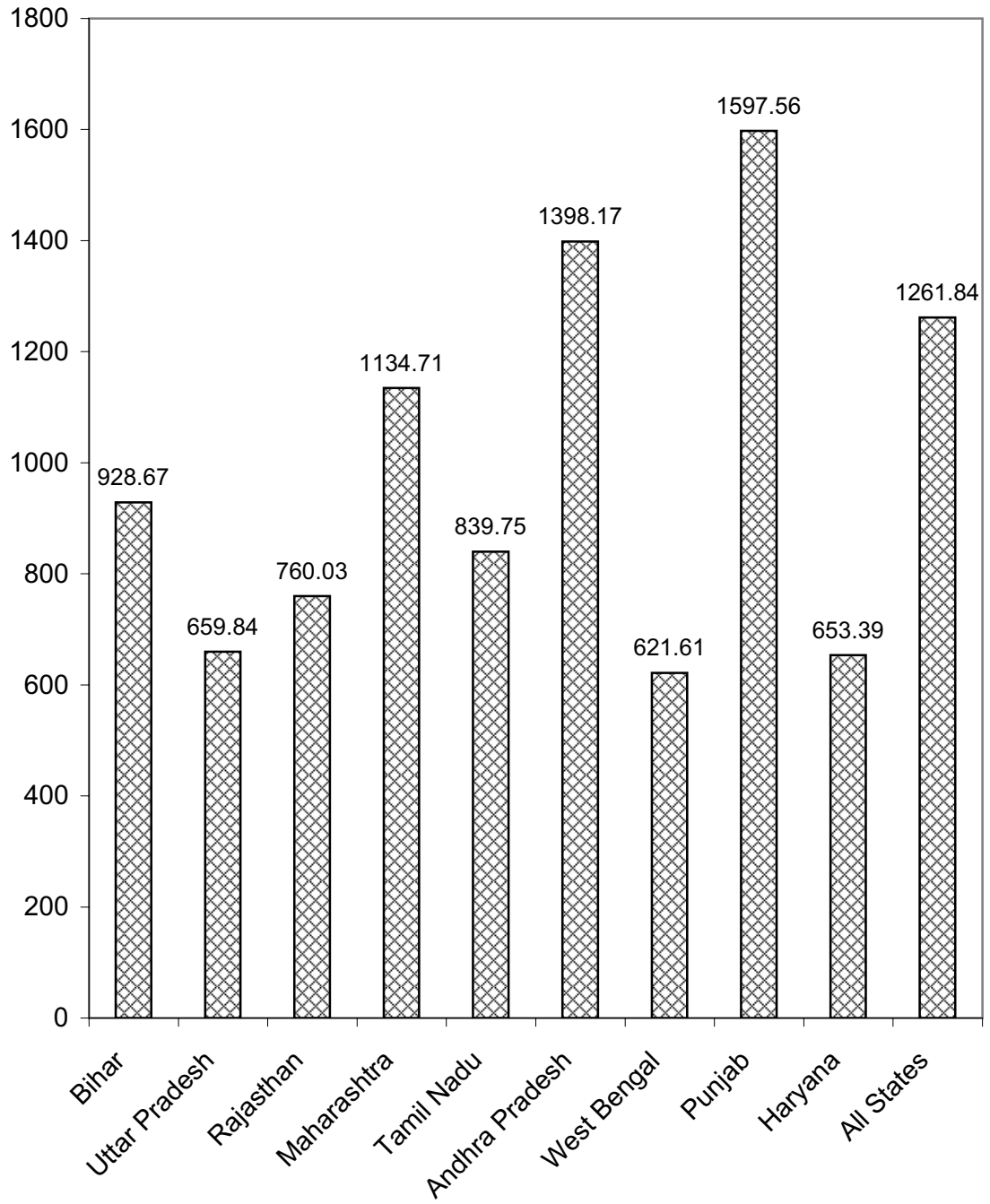
**Per Capita State's Own Tax Revenue of Selected States
during 2008-09 (B.E.) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2008-09 (B.E.) (In Rs.)**



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



Per Capita Total Receipts (Revenue+Capital)

2.13 2006-2007 (Accounts)

2.13 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2006-2007(Accounts) was in Goa (Rs. 21211.53) followed by Haryana (Rs.8920.03), Karnataka (Rs.6968.82), Tamil Nadu (Rs.6876.54) Maharashtra (Rs.6820.80), Kerala (Rs.6738.18),Gujarat Rs.6662.56. Bihar with Rs. 2666.32 was at minimum level whereas it was Rs. 3602.51 in Uttar Pradesh. In the remaining non special category States it ranges from Rs. 3800 to Rs.6200.

2.13 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was Rs .4955.89, Rs.13337.23, Rs.11784.40, and Rs. 9014.57 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland,Sikkim & Tripura the per capita total receipts was Rs.22504.50, Rs.13365.13, Rs.9276.24, Rs.21185.60, Rs.14559.57, Rs.37017.33 & Rs.10194.26 respectively.

The Statewise details of revenue receipts, capital receipts, total receipts & per capita total receipt during 2006-2007 (Accounts) may be seen in the following table.

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

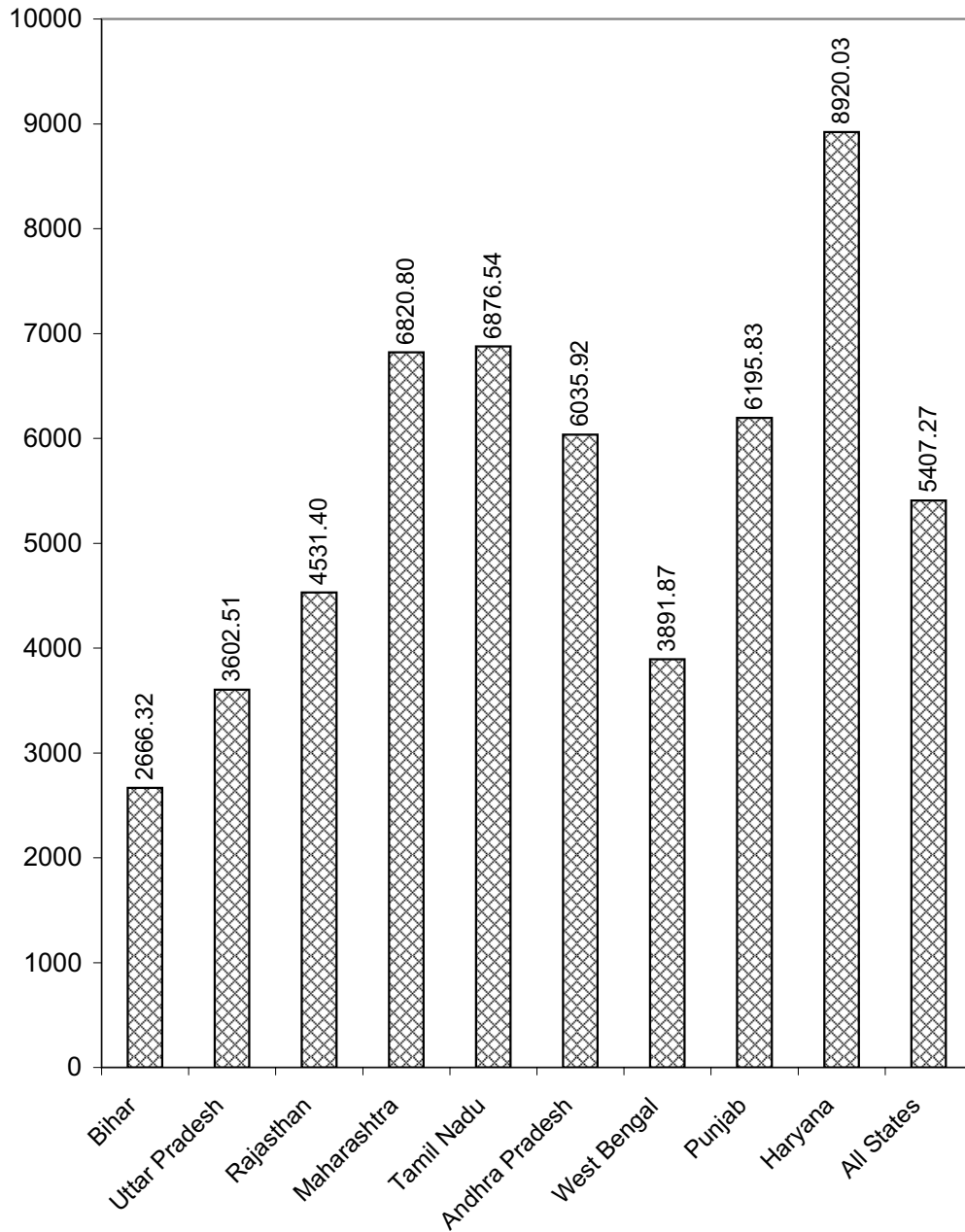
Table- 2.13
Per Capita Total Receipt of States during 2006-07 (Accounts)-Rev.+Capital

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	44245.49	4766.20	49011.69	6035.92
2	Bihar	23083.18	1340.28	24423.46	2666.32
3	Chhattisgarh	11449.61	1072.67	12522.28	5492.23
5	Goa	2609.76	571.97	3181.73	21211.53
6	Gujarat	31002.22	5975.01	36977.23	6662.56
7	Haryana	17952.43	3098.85	21051.28	8920.03
8	Jharkhand	10144.47	4322.2	14466.67	4887.39
9	Karnataka	37586.95	1856.55	39443.5	6968.82
10	Kerala	18186.62	4318.91	22505.53	6738.18
11	Madhya Pradesh	25694.28	2899.55	28593.83	4261.38
12	Maharashtra	62195.36	9900.46	72095.82	6820.80
13	Orissa	18032.63	480.97	18513.6	4734.94
14	Punjab	16795.13	-500.1	16295.03	6195.83
15	Rajasthan	25592.18	2955.61	28547.79	4531.40
16	Tamil Nadu	40913.22	4059.35	44972.57	6876.54
17	Uttar Pradesh	60599.53	6155.06	66754.59	3602.51
18	West Bengal	25828.32	7563.89	33392.21	3891.87
Sub Total- I		471911.38	60837.43	532748.81	5154.80
Special Category					
19	Arunachal Pradesh	2592.18	108.36	2700.54	22504.50
20	Assam	13666.95	655.57	14322.52	4955.89
21	Himachal Pradesh	7835.23	833.97	8669.2	13337.23
22	Jammu & Kashmir	11980.6	982.24	12962.84	11784.40
23	Manipur	2862.73	211.25	3073.98	13365.13
24	Meghalaya	2142.18	176.88	2319.06	9276.24
25	Mizoram	1968.95	149.61	2118.56	21185.60
26	Nagaland	2772.52	284.99	3057.51	14559.57
27	Sikkim	2116.55	104.49	2221.04	37017.33
28	Tripura	3333.36	132.69	3466.05	10194.26
29	Uttarakhand	7373.22	1010.33	8383.55	9014.57
Sub-Total - II		58644.47	4650.38	63294.85	9199.83
Total-I+II(All States)		530555.85	65487.81	596043.66	5407.27

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

Note: - Figures for Jharkhand & Jammu & Kashmir for the year 2006-07(Accounts) relates to R. E.)

**Per Capita Total Receipts of Selected States
during 2006-07 (Accounts) (In Rs.)**



Per Capita Total Receipts (Revenue+Capital)

2.14 2007-2008 (R. E.)

2.14 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2007-2008(R.E.) was in Goa (Rs. 21212.25) followed by Punjab (Rs.10188.86), Haryana (Rs.8278.46),Tamil Nadu (Rs.7943.77), Andhra Pradesh (Rs.7814.40),Kerala (Rs.7746.64), Karnataka (Rs.7468.51) , Gujarat (Rs.7459.85)Maharashtra (Rs.7427.14.. Bihar with Rs. 3408.55 was at minimum level whereas it was Rs. 4389.90 in Uttar Pradesh. In the remaining non special category States it ranges from Rs. 4800 to Rs.7100.

2.14 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was Rs.6290.33,13466.50,14403.52 and Rs.11177.66 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland,Sikkim & Tripura the per capita total receipts was Rs.29629.42, Rs.15801.46, Rs.14115.72, Rs.24809.70, Rs.16097.86, Rs.51711.50 & Rs.10166.97 respectively.

The Statewise details of revenue receipts, capital receipts , total receipts & per capita total receipt during 2007-2008 (R.E.) may be seen in the following table.

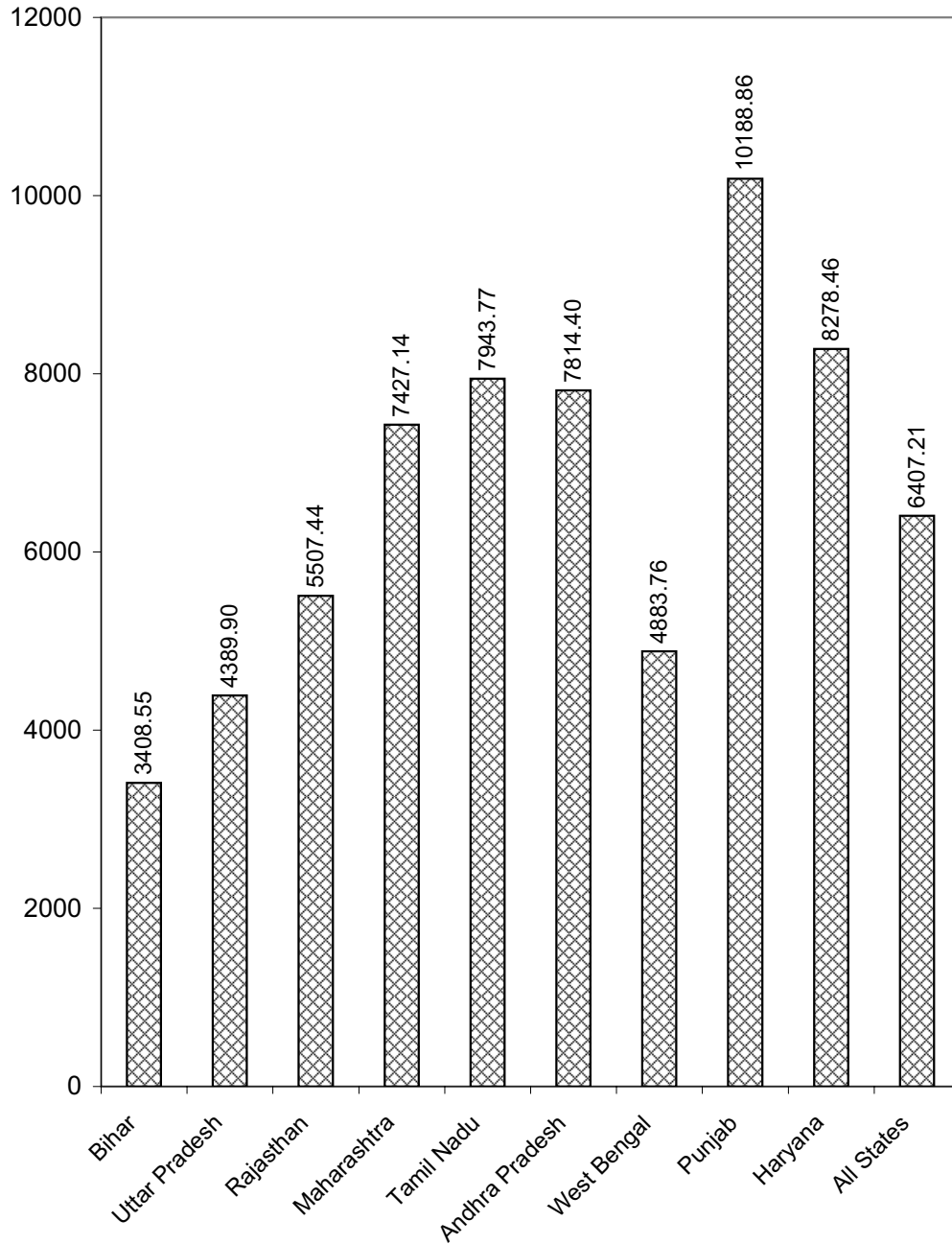
Graphic presentation of per capita total receipts of selected States has also been given alongwith Table.

Table- 2.14
Per Capita Total Receipt of States during 2007-08 (R. E.)-Rev.+Capital

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	56126.60	7951.44	64078.04	7814.40
2	Bihar	28557.21	3176.38	31733.59	3408.55
3	Chhattisgarh	14386.51	1982.94	16369.45	7086.34
5	Goa	2913.87	640.09	3553.96	22212.25
6	Gujarat	34979.20	7019.77	41998.97	7459.85
7	Haryana	19629.70	238.60	19868.30	8278.46
8	Jharkhand	11612.07	4042.98	15655.05	5218.35
9	Karnataka	40840.23	1954.31	42794.54	7468.51
10	Kerala	21496.97	4609.19	26106.16	7746.64
11	Madhya Pradesh	29840.01	4683.95	34523.96	5054.75
12	Maharashtra	68989.05	10704.16	79693.21	7427.14
13	Orissa	21381.33	1154.25	22535.58	5705.21
14	Punjab	22803.06	4299.31	27102.37	10188.86
15	Rajasthan	30128.42	5174.24	35302.66	5507.44
16	Tamil Nadu	46516.78	5832.64	52349.42	7943.77
17	Uttar Pradesh	76565.47	6315.82	82881.29	4389.90
18	West Bengal	31359.65	10982.57	42342.22	4883.76
Sub Total- I		558126.13	80762.64	638888.77	6094.52
Special Category					
19	Arunachal Pradesh	3307.24	248.29	3555.53	29629.42
20	Assam	17443.26	987.40	18430.66	6290.33
21	Himachal Pradesh	7860.70	1027.19	8887.89	13466.50
22	Jammu & Kashmir	13900.71	2231.23	16131.94	14403.52
23	Manipur	3600.37	191.98	3792.35	15801.46
24	Meghalaya	3241.77	287.16	3528.93	14115.72
25	Mizoram	2362.40	118.57	2480.97	24809.70
26	Nagaland	3158.90	382.63	3541.53	16097.86
27	Sikkim	2856.42	246.27	3102.69	51711.50
28	Tripura	3622.45	-64.01	3558.44	10166.97
29	Uttarakhand	9261.84	1356.94	10618.78	11177.66
Sub-Total - II		70616.06	7013.65	77629.71	11089.96
Total-I+II(All States)		628742.19	87776.29	716518.48	6407.21

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

**Per Capita Total Receipts of Selected States
during 2007-08 (R.E.) (In Rs.)**



Per Capita Total Receipts (Revenue+Capital)

2.15 2008-2009 (B. E.)

2.15 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2008-2009(B.E.) was estimated to be maximum in Goa (Rs. 26728.00) followed by Punjab (Rs.10140.68), Haryana (Rs.9671.42), Andhra Pradesh (9664.40), Karnataka (Rs.9180.76), Tamil Nadu (Rs.9114.46), Kerala (Rs.8817.68) and Maharashtra (Rs.8518.04). Bihar with Rs. 3851.53 was estimated at minimum level whereas it was estimated Rs. 5015.56 in Uttar Pradesh. In the remaining non special category States it was estimated to ranges from Rs. 5400 to Rs.8100.

2.15 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated at Rs.7754.08, Rs.16746.95, Rs.14920.63, and Rs. 12024.13 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland,Sikkim & Tripura the per capita total receipts was estimated Rs.33853.58, Rs.16193.88, Rs.15741.64, Rs.23119.40, Rs.16134.64, Rs.50670.50 & Rs.12307.83 respectively.

The Statewise details of revenue receipts, capital receipts, total receipts & per capita total receipt during 2008-09 (B.E.) may be seen in the following table.

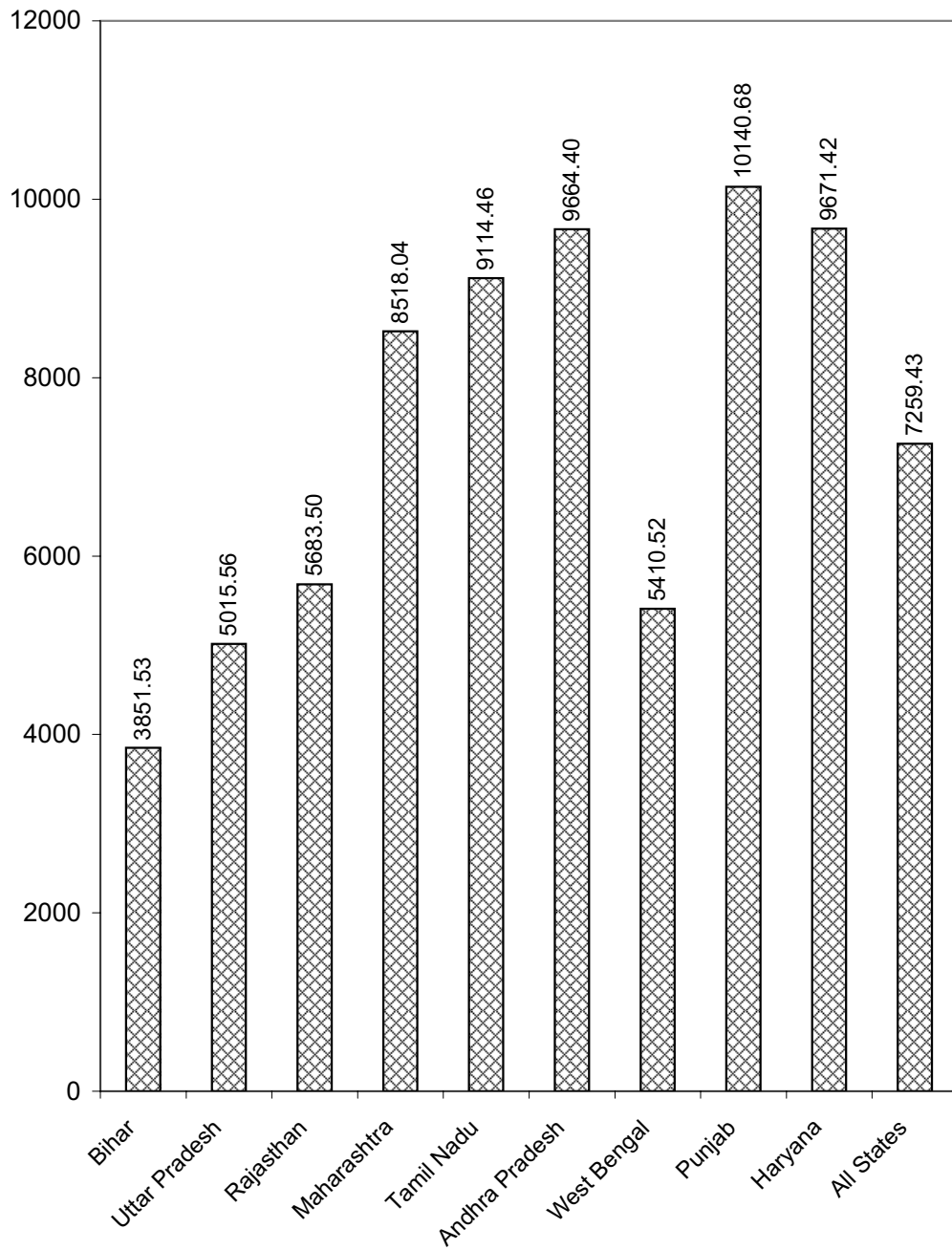
Graphic presentation of per capita total receipts of selected States has also been given along with Table.

Table- 2.15
Per Capita Total Receipt of States during 2008-09 (B.E.)-Rev.+Capital

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	70927.04	9190.80	80117.84	9664.40
2	Bihar	33550.99	2846.01	36397.00	3851.53
3	Chhattisgarh	15656.17	2440.21	18096.38	7700.59
5	Goa	3509.53	766.95	4276.48	26728.00
6	Gujarat	38278.12	7546.50	45824.62	8025.33
7	Haryana	21695.33	1902.94	23598.27	9671.42
8	Jharkhand	15782.14	1389.66	17171.80	5648.62
9	Karnataka	47240.31	5916.27	53156.58	9180.76
10	Kerala	24935.74	5044.36	29980.10	8817.68
11	Madhya Pradesh	34403.78	4972.13	39375.91	5673.76
12	Maharashtra	79910.86	12850.60	92761.46	8518.04
13	Orissa	23270.42	2454.08	25724.50	6447.24
14	Punjab	23261.02	4017.41	27278.43	10140.68
15	Rajasthan	32986.26	4070.19	37056.45	5683.50
16	Tamil Nadu	51505.63	9014.41	60520.04	9114.46
17	Uttar Pradesh	85806.35	10642.94	96449.29	5015.56
18	West Bengal	36066.03	11275.99	47342.02	5410.52
Sub Total- I		638785.72	96341.45	735127.17	6916.89
Special Category					
19	Arunachal Pradesh	3903.55	158.88	4062.43	33853.58
20	Assam	22192.99	836.63	23029.62	7754.08
21	Himachal Pradesh	9397.74	1655.25	11052.99	16746.95
22	Jammu & Kashmir	15317.00	1692.52	17009.52	14920.63
23	Manipur	3636.94	249.59	3886.53	16193.88
24	Meghalaya	3702.86	232.55	3935.41	15741.64
25	Mizoram	2217.87	94.07	2311.94	23119.40
26	Nagaland	3265.61	284.01	3549.62	16134.64
27	Sikkim	2689.20	351.03	3040.23	50670.50
28	Tripura	4269.02	38.72	4307.74	12307.83
29	Uttarakhand	10456.56	1086.60	11543.16	12024.13
Sub-Total - II		81049.34	6679.85	87729.19	12408.65
Total-I+II(All States)		719835.06	103021.30	822856.36	7259.43

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

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



CHAPTER- III

Development Revenue Expenditure as Percentage of Total Revenue Expenditure

3.1 2006-07 (Accounts)

3.1 (a) Non-Special Category States

In the non-special category States, development revenue expenditure as percentage of total revenue expenditure during 2006-07 (Accounts) was maximum in Haryana (68.71%) followed by Jharkhand (68.69%), Goa (68.18%), Chhattisgarh (64.61%), Karnataka (63.94%), Andhra Pradesh (62.45%). The development revenue expenditure as percentage of total revenue expenditure was minimum in Punjab (42.48%) whereas it was 44.13% in Kerala, 46.50% in West Bengal and in all the remaining non special category States it was more than 50 percent.

3.1 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development revenue expenditure as percentage of total revenue expenditure was 62.38 %, 56.79%, 58.92 % and 59.11 % respectively .In small States it ranges from 50% to 71% except Sikkim (33.88%).

Per Capita Development Revenue Expenditure

3.1 (c) Non-Special Category States

The per capita development revenue expenditure was maximum in Goa (Rs.11218.60) followed by Haryana (Rs.4763.68), Karnataka (Rs.3776.85), Maharashtra (3336.04), Andhra Pradesh (Rs.3187.14) ,Tamil Nadu (Rs.3183.96). The Per capita development revenue expenditure was minimum in Bihar with Rs.1303.28 whereas it was Rs.1546.54 in Uttar Pradesh. In the remaining non special category States it was more than Rs. 1800.

3.1(d) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development revenue expenditure was Rs.2472.79, Rs.6679.06, Rs.5392.47 and Rs.4116.31 respectively. In small States it was maximum in Arunachal Pradesh (Rs.11147.00) & minimum in Tripura Rs.3759.53.

The following Table 3.1 depicts the State wise details of development revenue expenditure as percentage of total revenue expenditure & per capita development revenue expenditure.

Table-3.1
Development Revenue Expenditure as Percentage of Total Revenue Expenditure
& Per Capita Development Revenue expenditure of States during 2006-07(Accounts)

(Rs. in Crores)

Sr. No.	State	Development	Non Develop-ment	Others	Total Rev. Expd. 3 to 5	Dev. Expd. as % of Total Rev.Expnd.	Per capita Develop-ment Exp
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	25879.57	15313.99	244.83	41438.39	62.45	3187.14
2	Bihar	11938.02	8643.01	4.00	20585.03	57.99	1303.28
3	Chhattisgarh	5686.95	2639.09	476.40	8802.44	64.61	2494.28
4	Goa	1682.79	785.52	0.00	2468.31	68.18	11218.60
5	Gujarat	16979.2	12120.53	132.42	29232.15	58.08	3059.32
6	Haryana	11242.29	4845.05	274.81	16362.15	68.71	4763.68
7	Jharkhand	7716.44	3515.23	2.66	11234.33	68.69	2606.91
8	Karnataka	21376.95	10419.42	1639.06	33435.43	63.94	3776.85
9	Kerala	9190.12	9723.14	1911.28	20824.54	44.13	2751.53
10	Madhya Pradesh	12456.63	8602.11	1303.85	22362.59	55.70	1856.43
11	Maharashtra	35261.90	25106.29	1017.09	61385.28	57.44	3336.04
12	Orissa	7997.09	7502.67	272.26	15772.02	50.70	2045.29
13	Punjab	7876.59	10338.64	328.55	18543.78	42.48	2994.90
14	Rajasthan	14597.45	10348.78	7.56	24953.79	58.50	2317.06
15	Tamil Nadu	20823.10	14994.86	2447.08	38265.04	54.42	3183.96
16	Uttar Pradesh	28657.33	24299.32	2742.25	55698.9	51.45	1546.54
17	West Bengal	15883.89	17901.28	376.06	34161.23	46.50	1851.27
Sub total-I		255246.31	187098.93	13180.16	455525.40	56.03	2469.73
Special Category							
18	Arunachal Pradesh	1337.64	559.60	0.00	1897.24	70.50	11147.00
19	Assam	7146.37	4302.36	7.80	11456.53	62.38	2472.79
20	Himachal Pradesh	4341.39	3299.85	2.87	7644.11	56.79	6679.06
21	Jammu & Kashmir	5931.72	4135.11	0.00	10066.83	58.92	5392.47
22	Manipur	1541.29	873.35	0.00	2414.64	63.83	6701.26
23	Meghalaya	1204.41	703.09	0.00	1907.5	63.14	4817.64
24	Mizoram	1100.38	616.91	0.00	1717.29	64.08	11003.80
25	Nagaland	1201.83	1020.32	0.00	2222.15	54.08	5723.00
26	Sikkim	639.44	1248.12	0.00	1887.56	33.88	10657.33
27	Tripura	1278.24	1155.2	49.12	2482.56	51.49	3759.53
28	Uttarakhand	3828.17	2377.4	271.28	6476.85	59.11	4116.31
Sub total-II		29550.88	20291.31	331.07	50173.26	58.90	4295.19
Total-I+II (All States)		284797.19	207390.24	13511.23	505698.66	56.32	2583.66

Note: - Figures for Jharkhand and Jammu & Kashmir for the year 2006-07(Accounts)relates to R.E.

Development Revenue Expenditure as Percentage of Total Revenue Expenditure

3.2 2007-08 (R.E.)

3.2 (a) Non-Special Category States

In the non-special category States, the development revenue expenditure as percentage of total revenue expenditure during 2007-08 (R.E.) was maximum in Goa (70.17%) followed by Chhattisgarh (69.87%), Haryana (69.15%), Karnataka (65.37%), Andhra Pradesh (65.23%), Rajasthan (62.96%). The development revenue expenditure as percentage of total revenue expenditure was minimum in Kerala, 44.58% whereas it was 45.61% in Punjab and in all the remaining States it was more than 50 percent.

3.2 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development revenue expenditure as percentage of total revenue expenditure was 63.84%, 55.62%, 54.89% and 60.54% respectively. In small States it ranges from 52% to 77% except Sikkim (33.71%).

Per Capita Development Revenue Expenditure

3.2 (c) Non-Special Category States

The per capita development revenue expenditure was maximum in Goa (Rs.12765.00) followed by Haryana (Rs.5225.39), Andhra Pradesh (Rs.4428.80), Karnataka (Rs.4319.01), Punjab (Rs.4200.05), and Maharashtra (Rs.3816.41). The Per capita development revenue expenditure was minimum in Bihar with Rs.1541.65 whereas it was Rs.2007.29 in Uttar Pradesh. In the remaining special category States it was more than Rs.2200.

3.2(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita development revenue expenditure was Rs.3781.16, Rs.6662.47, Rs.5726.21 and Rs.5196.87 respectively. In small States it was maximum in Arunachal Pradesh (Rs.16780.50) & minimum in Tripura Rs.4459.43.

The following Table 3.2 depicts the State wise details of development revenue expenditure as percentage of total revenue expenditure & per capita development revenue expenditure.

Table-3.2
Development Revenue Expenditure as Percentage of Total Revenue Expenditure
& Per Capita Development Revenue expenditure of States during 2007-08(R.E.)

(Rs. in Crores)							
Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd. 3 to 5	Dev. Expd. as % of Total Rev. Expd.	Per capita Develop-ment Exp
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	36316.12	19095.28	264.38	55675.78	65.23	4428.80
2	Bihar	14352.75	10411.17	0.00	24763.92	57.96	1541.65
3	Chhattisgarh	8802.27	3273.61	521.73	12597.61	69.87	3810.51
4	Goa	2042.40	868.19	0.00	2910.59	70.17	12765.00
5	Gujarat	19275.87	13216.17	147.50	32639.54	59.06	3423.78
6	Haryana	12540.94	5254.60	339.46	18135	69.15	5225.39
7	Jharkhand	8242.47	4853.06	0.16	13095.69	62.94	2747.49
8	Karnataka	24747.95	11206.40	1904.39	37858.74	65.37	4319.01
9	Kerala	11652.79	12386.36	2102.13	26141.28	44.58	3457.80
10	Madhya Pradesh	15391.58	9583.79	1508.27	26483.64	58.12	2253.53
11	Maharashtra	40950.06	24377.37	901.69	66229.12	61.83	3816.41
12	Orissa	10750.91	8590.84	357.33	19699.08	54.58	2721.75
13	Punjab	11172.14	12573.53	747.96	24493.63	45.61	4200.05
14	Rajasthan	18811.96	11052.51	16.57	29881.04	62.96	2934.78
15	Tamil Nadu	24786.48	17486.09	3328.56	45601.13	54.35	3761.23
16	Uttar Pradesh	37897.59	26026.74	3626.41	67550.74	56.10	2007.29
17	West Bengal	19873.38	19186.67	438.17	39498.22	50.31	2292.20
Sub total-I		317607.66	209442.38	16204.71	543254.75	58.46	3029.74
Special Category							
18	Arunachal Pradesh	2013.66	628.38	0.00	2642.04	76.22	16780.50
19	Assam	11078.79	6135.70	138.31	17352.8	63.84	3781.16
20	Himachal Pradesh	4397.23	3504.99	3.16	7905.38	55.62	6662.47
21	Jammu & Kashmir	6413.35	5271.69	0.00	11685.04	54.89	5726.21
22	Manipur	1502.86	941.45	0.00	2444.31	61.48	6261.92
23	Meghalaya	1960.10	773.15	0.00	2733.25	71.71	7840.40
24	Mizoram	1339.54	634.28	0.00	1973.82	67.87	13395.40
25	Nagaland	1471.68	1216.15	0.00	2687.83	54.75	6689.45
26	Sikkim	816.79	1606.49	0.00	2423.28	33.71	13613.17
27	Tripura	1560.80	1329.11	68.47	2958.38	52.76	4459.43
28	Uttarakhand	4937.03	2901.91	316.18	8155.12	60.54	5196.87
Sub total-II		37491.83	24943.30	526.12	62961.25	59.55	5355.98
Total-I+II (All States)		355099.49	234385.68	16730.83	606216.00	58.58	3175.35

Development Revenue Expenditure as Percentage of Total Revenue Expenditure

3.3 2008-09 (B. E.)

3.3 (a) Non-Special Category States

In the non-special category States, the development revenue expenditure as percentage of total revenue expenditure 2008-09 (B.E.) was estimated to be maximum in Andhra Pradesh (70.67%) followed by Chhattisgarh (69.37%) Goa(66.49%), Jharkhand (64.94%), Haryana (63.68%), Karnataka (63.34%) and Bihar (62.31%). The development revenue expenditure as percentage of total revenue expenditure was minimum in Punjab (43.72%) whereas it was 46.67 % in Kerala and in all the remaining special category States it was more than 50 percent.

3.3 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development revenue expenditure as percentage of total revenue expenditure was 57.55%, 57.93%, 58.45 % and 61.19% respectively .In small States it ranges from 51 % to 79% except Sikkim (41.26 %).

Per Capita Development Revenue Expenditure

3.3 (c) Non-Special Category States

The Per Capita development revenue expenditure was estimated to be maximum in Goa (Rs.13645.69) followed by Andhra Pradesh (Rs.5986.06), Haryana (Rs.5293.00), Karnataka (Rs.5000.81), Tamil Nadu (4305.38) and Punjab (Rs.4105.22). The Per capita development revenue expenditure was estimated to be minimum in Bihar with Rs.1908.19 whereas it was estimated Rs.2173.52 in Uttar Pradesh. In the remaining special category States it was more than Rs.2500.

3.3(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita development revenue expenditure was estimated to be Rs.3883.25, Rs.8187.70, Rs.6115.46 and Rs.5521.68 respectively. In small States it was estimated to be maximum in Arunachal Pradesh (Rs.19495.67) & minimum in Tripura Rs.5088.54.

The following Table 3.3 depicts the State wise details of development revenue expenditure as percentage of total revenue expenditure & per capita development revenue expenditure.

Table-3.3
Development Revenue Expenditure as Percentage of Total Revenue Expenditure
& Per Capita Development Revenue expenditure of States during 2008-09(B.E.)

(Rs. in Crores)							
Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd. 3 to 5	Dev. Expd. as % of Total Rev.Expd.	Per capita Develop-ment Exp
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	49624.45	20223.71	369.55	70217.71	70.67	5986.06
2	Bihar	18032.36	10901.41	4.12	28937.89	62.31	1908.19
3	Chhattisgarh	9627.92	3851.35	399.35	13878.62	69.37	4096.99
4	Goa	2183.31	1100.58	0.00	3283.89	66.49	13645.69
5	Gujarat	22520.09	15604.44	101.21	38225.74	58.91	3943.97
6	Haryana	12914.93	7172.64	193.26	20280.83	63.68	5293.00
7	Jharkhand	8820.52	4760.67	0.66	13581.85	64.94	2901.49
8	Karnataka	28954.7	13763.48	2994.68	45712.86	63.34	5000.81
9	Kerala	13209.17	12825.04	2268.58	28302.79	46.67	3885.05
10	Madhya Pradesh	18665.52	11324.87	1573.62	31564.01	59.14	2689.56
11	Maharashtra	42298.73	35645.40	1002.03	78946.16	53.58	3884.18
12	Orissa	12230.67	10098.88	377	22706.55	53.86	3065.33
13	Punjab	11043.04	13399.90	818.24	25261.18	43.72	4105.22
14	Rajasthan	19531.77	12259.63	11.72	31803.12	61.41	2995.67
15	Tamil Nadu	28587.7	19242.73	3591.13	51421.56	55.59	4305.38
16	Uttar Pradesh	41796.71	29404.51	3627.46	74828.68	55.86	2173.52
17	West Bengal	21987.12	20998.12	450.99	43436.23	50.62	2512.81
Sub total-I		362028.71	242577.36	17783.6	622389.67	58.17	3406.36724
Special Category							
18	Arunachal Pradesh	2339.48	623.52	0	2963	78.96	19495.67
19	Assam	11533.24	6763.14	1742.93	20039.31	57.55	3883.25
20	Himachal Pradesh	5403.88	3920.45	3.47	9327.8	57.93	8187.70
21	Jammu & Kashmir	6971.63	4955.56	0	11927.19	58.45	6115.46
22	Manipur	1519.52	971.62	0	2491.14	61.00	6331.33
23	Meghalaya	2283.31	897.16	0	3180.47	71.79	9133.24
24	Mizoram	1311.97	720.67	0	2032.64	64.55	13119.70
25	Nagaland	1413.16	1264.79	0	2677.95	52.77	6423.45
26	Sikkim	922.93	1313.82	0	2236.75	41.26	15382.17
27	Tripura	1780.99	1637.25	62.5	3480.74	51.17	5088.54
28	Uttarakhand	5300.81	3019.18	342.53	8662.52	61.19	5521.68
Sub total-II		40780.92	26087.16	2151.43	69019.51	59.09	5768.16
Total-I+II (All States)		402809.63	268664.52	19935.03	691409.18	58.26	3553.68

Development Capital Expenditure as Percentage of Total Capital Expenditure

3.4 2006- 07 (Accounts)

3.4 (a) Non-Special Category States

In the non-special category States, the development capital expenditure as percentage of total capital expenditure during 2006-07 (Accounts) was maximum in Madhya Pradesh (98.85%) followed by Gujarat (98.70%) Jharkhand (97.77%), West Bengal (97.54%), Chhattisgarh (97.48%), Tamil Nadu (97.44%) and Bihar (97.10%). The development capital expenditure as percentage of total capital expenditure was minimum in Goa (86.61%) succeeded by Orissa (89.33%), Haryana (93.48%) and Uttar Pradesh (95.58%) .In the remaining non special category States it was more than 95 %.

3.4 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development capital expenditure as percentage of total capital expenditure was 98.25% ,94.52 %, 87.02 % and 90.36 % respectively In the small special category States it ranges from 85 % to 96 % .

Per Capita Development Capital Expenditure

3.4 (c) Non-Special Category States

The per capita development capital expenditure was maximum in Goa (Rs.3663.73) followed by Karnataka (Rs.1515.08), Gujarat (1461.72), Jharkhand (Rs.1380.47), Andhra Pradesh (Rs.1283.09) and Chhattisgarh (1269.50). The Per capita development capital expenditure was minimum in Kerala with Rs.361.20 whereas it was Rs.1034.73 in Haryana .

3.4(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development capital expenditure was Rs.521.38, Rs.1651.31, Rs.2674.89 and Rs.1750.51 respectively. In small States it ranges from Rs.1229.66 in Meghalaya to Rs Rs.5092.67 in Sikkim .

The following table depicts the State wise details of development capital expenditure as percentage of total capital expenditure and per capita developmentl capital expenditure.

Table-3.4
Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2006-07(Accounts)

(Rs. in Crores)

Sr. No.	State	Development	Non Development	Total* Cap. Expenditure	Dev. Capital Expd. as % of Total Cap.Expd.	Per capita Development Exp
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	10418.68	392.01	10810.69	96.37	1283.09
2	Bihar	5366.19	160.27	5526.46	97.10	585.83
3	Chhattisgarh	2894.47	74.79	2969.26	97.48	1269.50
4	Goa	549.56	84.93	634.49	86.61	3663.73
5	Gujarat	8112.56	106.53	8219.09	98.70	1461.72
6	Haryana	2441.97	170.36	2612.33	93.48	1034.73
7	Jharkhand	4086.18	93.17	4179.35	97.77	1380.47
8	Karnataka	8575.33	324.47	8899.80	96.35	1515.08
9	Kerala	1206.42	45.55	1251.97	96.36	361.20
10	Madhya Pradesh	6052.32	70.69	6123.01	98.85	901.99
11	Maharashtra	11958.24	455.57	12413.81	96.33	1131.34
12	Orissa	1539.42	183.84	1723.26	89.33	393.71
13	Punjab	2919.96	110.87	3030.83	96.34	1110.25
14	Rajasthan	4935.87	186.15	5122.02	96.37	783.47
15	Tamil Nadu	7996.43	210.27	8206.70	97.44	1222.70
16	Uttar Pradesh	14214.33	657.35	14871.68	95.58	767.10
17	West Bengal	3253.41	82.07	3335.48	97.54	379.19
Sub total-I		96521.34	3408.89	99930.23	96.59	933.93
Special Category						
18	Arunachal Pradesh	565.17	25.21	590.38	95.730	4709.75
19	Assam	1506.79	26.85	1533.64	98.249	521.38
20	Himachal Pradesh	1073.35	62.21	1135.56	94.522	1651.31
21	Jammu & Kashmir	2942.38	438.88	3381.26	87.020	2674.89
22	Manipur	787.69	136.13	923.82	85.264	3424.74
23	Meghalaya	307.29	19.04	326.33	94.165	1229.16
24	Mizoram	442.25	24.44	466.69	94.763	4422.50
25	Nagaland	643.54	67.18	710.72	90.548	3064.48
26	Sikkim	305.56	21.06	326.62	93.552	5092.67
27	Tripura	644.50	78.63	723.13	89.126	1895.59
28	Uttarakhand	1627.97	173.67	1801.64	90.360	1750.51
Sub total-II		10846.49	1073.30	11919.79	90.996	1576.52
Total-I+II (All States)		107367.83	4482.19	111850.02	95.993	974.03

* Capital Expenditure includes Capital Outlay and Loans & Advances

Note: - Figures for Jharkhand and Jammu Kashmir for the year 2006-07(Accounts) relates to R.E.

Development Capital Expenditure as Percentage of Total Capital Expenditure

3.5 2007-08 (R. E.)

3.5 (a) Non-Special Category States

In the non-special category States, development capital expenditure as percentage of total capital expenditure during 2007-08 (R.E.) was maximum in Andhra Pradesh (98.99%) followed by Madhya Pradesh (98.35%), Gujarat (98.31%), Kerala (97.45%), Bihar (97.03%) and Maharashtra (96.89%). The development capital expenditure as percentage of total capital expenditure was minimum in Goa (84.46%) succeeded by Rajasthan (86.70%), Orissa (87.94%) and Haryana (92.59). In the remaining non special category States it was more than 93 %.

3.5 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the development capital expenditure as percentage of total capital expenditure was 96.88 %, 95.55%, 85.67 % and 91.86 % .In small States it ranges from 87 % to 97 %.

Per Capita Development Capital Expenditure

3.5 (c) Non-Special Category States

The Per Capita development capital expenditure was maximum in Goa (Rs.3892.81) followed by Andhra Pradesh (Rs.2192.67), Chhattisgarh (1707.20), Karnataka (Rs.1549.51), Jharkhand (Rs.1525.67) ,Tamil Nadu (Rs.1391.89), Gujarat (Rs.1334.29), Haryana (Rs.1306.18) . The Per capita development capital expenditure was minimum in West Bengal with Rs.445.12 succeeded by Rs.675.36 in Kerala and Rs. 697.79 in Orissa.

3.5(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development capital expenditure was Rs.1080.02, Rs.1903.20, Rs.3692.66 and Rs.2774.99 respectively .In small States it was maximum in Sikkim (Rs.11012.00) & minimum in Meghayala Rs.2275.16.

The following Table 3.5 depicts the State wise details of development capital expenditure as percentage of total capital expenditue & per capita development capital expenditure.

Table-3.5
Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2007-08(R.E.)

(Rs. in Crores)

Sr. No.	State	Development	Non Development	Total* Cap. Expenditure	Dev. Capital Expd. as % of Total Cap.Expd.	Per capita Development Exp
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	17979.86	183.88	18163.74	98.99	2192.67
2	Bihar	7173.96	219.96	7393.92	97.03	770.56
3	Chhattisgarh	3943.64	145.35	4088.99	96.45	1707.20
4	Goa	622.85	114.57	737.42	84.46	3892.81
5	Gujarat	7512.05	129.43	7641.48	98.31	1334.29
6	Haryana	3134.84	250.79	3385.63	92.59	1306.18
7	Jharkhand	4577.02	169.45	4746.47	96.43	1525.67
8	Karnataka	8878.69	451.35	9330.04	95.16	1549.51
9	Kerala	2275.96	59.51	2335.47	97.45	675.36
10	Madhya Pradesh	7767.30	130.12	7897.42	98.35	1137.23
11	Maharashtra	12989.34	416.30	13405.64	96.89	1210.56
12	Orissa	2756.27	377.84	3134.11	87.94	697.79
13	Punjab	3223.98	221.16	3445.14	93.58	1212.02
14	Rajasthan	6455.57	990.60	7446.17	86.70	1007.11
15	Tamil Nadu	9172.58	344.05	9516.63	96.38	1391.89
16	Uttar Pradesh	19133.56	689.23	19822.79	96.52	1013.43
17	West Bengal	3859.20	136.66	3995.86	96.58	445.12
Sub total-I		121456.67	5030.25	126486.92	96.02	1158.61
Special Category						
18	Arunachal Pradesh	975.36	38.47	1013.83	96.21	8128.00
19	Assam	3164.47	101.79	3266.26	96.88	1080.02
20	Himachal Pradesh	1256.11	58.51	1314.62	95.55	1903.20
21	Jammu & Kashmir	4135.78	691.88	4827.66	85.67	3692.66
22	Manipur	1157.55	112.67	1270.22	91.13	4823.13
23	Meghalaya	568.79	41.41	610.20	93.21	2275.16
24	Mizoram	532.23	19.60	551.83	96.45	5322.30
25	Nagaland	871.38	111.81	983.19	88.63	3960.82
26	Sikkim	660.72	38.82	699.54	94.45	11012.00
27	Tripura	1048.37	154.82	1203.19	87.13	2995.34
28	Uttarakhand	2636.24	233.49	2869.73	91.86	2774.99
Sub total-II		17007	1603.27	18610.27	91.39	2429.57
Total-I+II (All States)		138463.67	6633.52	145097.19	95.43	1238.16

* Capital Expenditure includes Capital Outlay and Loans & Advances

Development Capital Expenditure as Percentage of Total Capital Expenditure

3.6 2008-09 (B.E.)

3.6 (a) Non-Special Category States

In the non-special category States, the development capital expenditure as percentage of total capital expenditure during 2008-09 (B.E.) was estimated to be maximum in Rajasthan (98.94%) followed by Andhra Pradesh (98.76%), Kerala (98.73%), Madhya Pradesh (98.72%), Chhattisgarh (97.95%) and Bihar (97.30%). The development capital expenditure as percentage of total capital expenditure was minimum in Goa (83.91%) succeeded by Orissa (89.14%) and Haryana (90.37%). In the remaining States it was more than 93%.

3.6 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the development capital expenditure as percentage of total capital expenditure was 98.42%, 97.05, 87.02% and 92.80 % respectively. In small States it ranges from 74 % to 94%.

Per Capita Developmental Capital Expenditure

3.6 (c) Non-Special Category States

In the non special category States the per capita development capital expenditure was estimated to be maximum in Goa (Rs.5485.75) followed by Andhra Pradesh (Rs.2706.99), Karnataka (Rs.1925.81), Chhattisgarh (Rs.1836.87), Tamil Nadu (Rs.1581.74), Jharkhand (Rs.1394.31) and Haryana 1389.30. The Per capita development capital expenditure was estimated to be minimum in West Bengal with Rs.436.22 whereas it was Rs.677.75 in Kerala and 747.89 in Orissa.

3.6(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development capital expenditure was estimated to be Rs.1282.91, Rs.2988.48, Rs.4260.62 and Rs.3102.61 respectively. In small States, it was maximum in Sikkim (Rs.12798.83) & minimum in Arunachal Pradesh Rs.2451.17.

The following Table 3.6 depicts the State wise details of development capital expenditure as percentage of total capital expenditure and per capita development capital expenditure.

Table-3.6
Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2008-09(B.E.)

(Rs. in Crores)

Sr. No.	State	Development	Non Development	Total* Cap. Expenditure	Dev. Capital Expd. as % of Total Cap.Expd.	Per capita Development Exp
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	22440.93	281.71	22722.64	98.76	2706.99
2	Bihar	7745.40	214.62	7960.02	97.30	819.62
3	Chhattisgarh	4316.64	90.52	4407.16	97.95	1836.87
4	Goa	877.72	168.33	1046.05	83.91	5485.75
5	Gujarat	7811.65	258.44	8070.09	96.80	1368.06
6	Haryana	3389.90	361.09	3750.99	90.37	1389.30
7	Jharkhand	4238.71	258.85	4497.56	94.24	1394.31
8	Karnataka	11150.46	476.70	11627.16	95.90	1925.81
9	Kerala	2304.36	29.67	2334.03	98.73	677.75
10	Madhya Pradesh	7777.34	100.85	7878.19	98.72	1120.65
11	Maharashtra	13996.43	474.37	14470.8	96.72	1285.26
12	Orissa	2984.09	363.58	3347.67	89.14	747.89
13	Punjab	3595.52	258.06	3853.58	93.30	1336.62
14	Rajasthan	6315.03	67.34	6382.37	98.94	968.56
15	Tamil Nadu	10502.75	528.45	11031.2	95.21	1581.74
16	Uttar Pradesh	22291.39	974.10	23265.49	95.81	1159.20
17	West Bengal	3816.92	214.14	4031.06	94.69	436.22
Sub total-I		135555.24	5120.82	140676.06	96.36	1275.45
Special Category						
18	Arunachal Pradesh	294.14	20.69	314.83	93.43	2451.17
19	Assam	3810.25	61.35	3871.60	98.42	1282.91
20	Himachal Pradesh	1972.40	59.94	2032.34	97.05	2988.48
21	Jammu & Kashmir	4857.11	724.53	5581.64	87.02	4260.62
22	Manipur	1227.43	58.99	1286.42	95.41	5114.29
23	Meghalaya	622.37	41.36	663.73	93.77	2489.48
24	Mizoram	322.87	19.15	342.02	94.40	3228.70
25	Nagaland	623.67	217.14	840.81	74.17	2834.86
26	Sikkim	767.93	60.00	827.93	92.75	12798.83
27	Tripura	1274.57	329.17	1603.74	79.47	3641.63
28	Uttarakhand	2978.51	231.06	3209.57	92.80	3102.61
Sub total-II		18751.25	1823.38	20574.63	91.14	2652.23
Total-I+II (All States)		154306.49	6944.20	161250.69	95.69	1361.33

* Capital Expenditure includes Capital Outlay and Loans & Advances

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

3.7 2006-07 (Accounts)

3.7 (a) Non-Special Category States

In the non-special category States, the total development expenditure as percentage of total expenditure during 2006-07 (Accounts) was maximum in Jharkhand (76.57%) followed by Chhattisgarh (72.90%), Haryana (72.12%) Goa (71.95%), Karnataka (70.75%) and Andhra Pradesh (69.47%). The total development expenditure as percentage of total expenditure was minimum in Kerala (47.09%) followed by Punjab (50.04%), West Bengal (51.04%).

3.7 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the total development expenditure as percentage of total expenditure was 66.61%, 61.67%, 65.99% and 65.61% respectively. In the small States it ranged from 66% to 77% except in Sikkim (42.68%)

Per Capita Total Development Expenditure

3.7 (c) Non-Special Category States

In the non special category States the per capita total development expenditure was maximum in Goa (Rs.14882.33) followed by Haryana (Rs.5798.42), Karnataka (Rs.5291.92), Andhra Pradesh (Rs.4470.23), Maharashtra (Rs 4467.37) and Tamil Nadu (Rs.4406.66). The Per capita total development expenditure was minimum in Bihar with Rs.1889.11 whereas it was Rs.2230.45 in West Bengal and Rs.2313.64 in Uttar Pradesh.

3.1(d) Special Category States

In major category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita total development expenditure was Rs.2994.17, Rs.8330.37, Rs.8067.36 and Rs.5866.82 respectively. In small States it was maximum in Arunachal Pradesh Rs.15856.75 & minimum in Tripura Rs.5655.12.

The following table depicts the State wise details of total development expenditure as percentage of total expenditure and per capita total development expenditure.

Table-3.7**Total Development Expenditure as Percentage of Total Expenditure & Per Capita
Total Development Expenditure of States during 2006-07(Accounts)-Rev.+Capital**

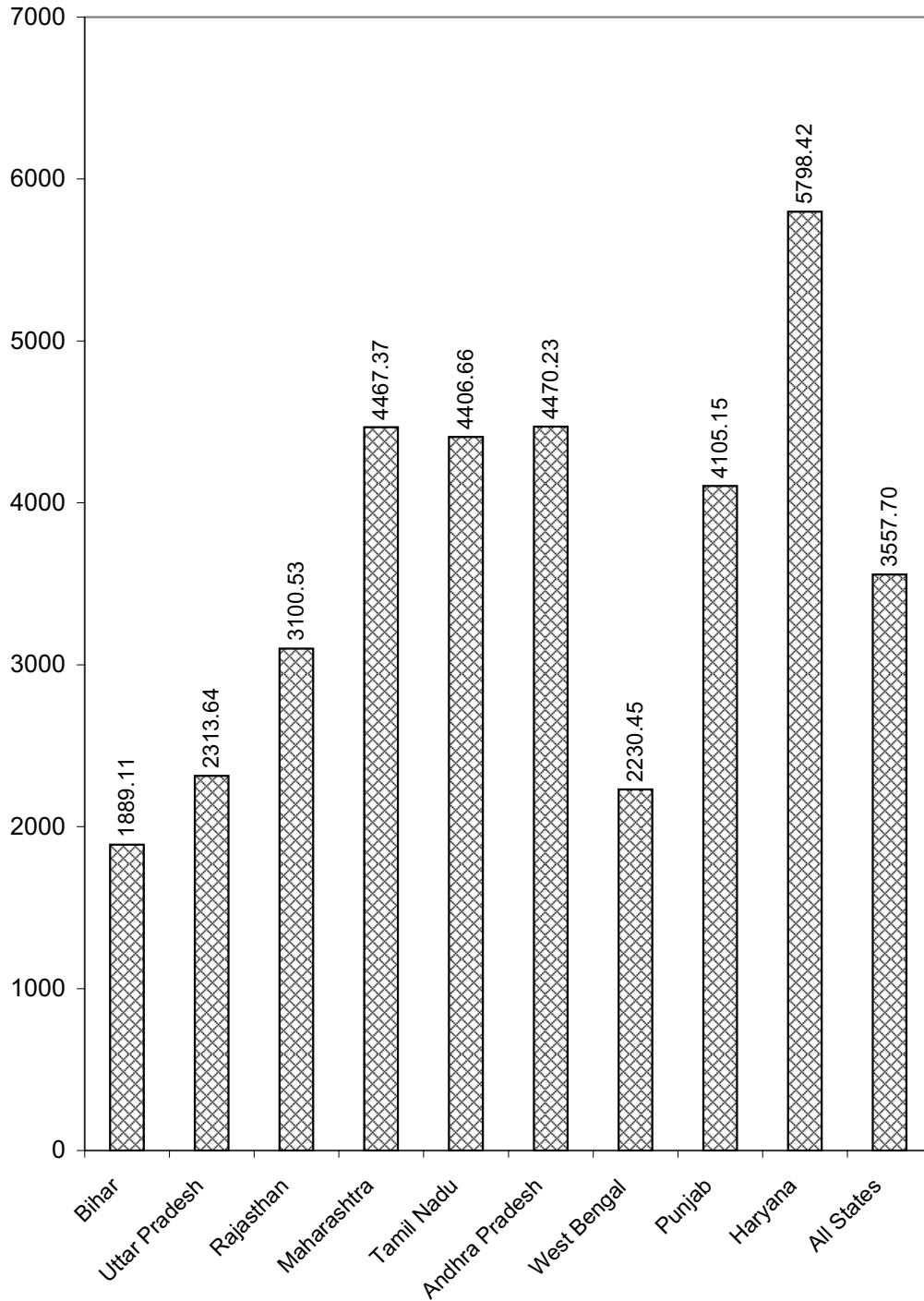
(Rs. in Crores)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. 3 to 5	Total Dev. Expd as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	36298.25	15706.00	244.83	52249.08	69.47	4470.23
2	Bihar	17304.21	8803.28	4.00	26111.49	66.27	1889.11
3	Chhattisgarh	8581.42	2713.88	476.40	11771.70	72.90	3763.78
4	Goa	2232.35	870.45	0.00	3102.80	71.95	14882.33
5	Gujarat	25091.76	12227.06	132.42	37451.24	67.00	4521.04
6	Haryana	13684.26	5015.41	274.81	18974.48	72.12	5798.42
7	Jharkhand	11802.62	3608.40	2.66	15413.68	76.57	3987.37
8	Karnataka	29952.28	10743.89	1639.06	42335.23	70.75	5291.92
9	Kerala	10396.54	9768.69	1911.28	22076.51	47.09	3112.74
10	Madhya Pradesh	18508.95	8672.80	1303.85	28485.60	64.98	2758.41
11	Maharashtra	47220.14	25561.86	1017.09	73799.09	63.98	4467.37
12	Orissa	9536.51	7686.51	272.26	17495.28	54.51	2439.01
13	Punjab	10796.55	10449.51	328.55	21574.61	50.04	4105.15
14	Rajasthan	19533.32	10534.93	7.56	30075.81	64.95	3100.53
15	Tamil Nadu	28819.53	15205.13	2447.08	46471.74	62.02	4406.66
16	Uttar Pradesh	42871.66	24956.67	2742.25	70570.58	60.75	2313.64
17	West Bengal	19137.30	17983.35	376.06	37496.71	51.04	2230.45
Sub total-I		351767.65	190507.82	13180.16	555455.63	63.33	3403.65
Special Category							
18	Arunachal Pradesh	1902.81	584.81	0.00	2487.62	76.49	15856.75
19	Assam	8653.16	4329.21	7.80	12990.17	66.61	2994.17
20	Himachal Pradesh	5414.74	3362.06	2.87	8779.67	61.67	8330.37
21	Jammu & Kashmir	8874.10	4573.99	0.00	13448.09	65.99	8067.36
22	Manipur	2328.98	1009.48	0.00	3338.46	69.76	10126.00
23	Meghalaya	1511.70	722.13	0.00	2233.83	67.67	6046.80
24	Mizoram	1542.63	641.35	0.00	2183.98	70.63	15426.30
25	Nagaland	1845.37	1087.50	0.00	2932.87	62.92	8787.48
26	Sikkim	945.00	1269.18	0.00	2214.18	42.68	15750.00
27	Tripura	1922.74	1233.83	49.12	3205.69	59.98	5655.12
28	Uttarakhand	5456.14	2551.07	271.28	8278.49	65.91	5866.82
Sub total-II		40397.37	21364.61	331.07	62093.05	65.06	5871.71
Total-I+II (All States)		392165.02	211872.43	13511.23	617548.68	63.50	3557.70

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

Note: - Figures for Jharkhand & Jammu & Kashmir for the year 2006-07(Accounts) relates to Revised Estimates

Per Capita Total Development Expenditure of Selected States during 2006-07 (Accounts) (In Rs.)



**Total Development Expenditure as Percentage of Total Expenditure (Revenue+Capital)
2007-08 (R. E.)**

3.8 (a) Non-Special Category States

In the non-special category States the total development expenditure as percentage of total expenditure during 2007-08 (R.E.) was maximum in Chhattisgarh (76.38%) followed by Andhra Pradesh (73.53%), Goa (73.06%), Haryana (72.84%), Jharkhand (71.85%) and Karnataka (71.26%). The total development expenditure as percentage of total expenditure was minimum in Kerala (48.91%) followed by Punjab (51.53%), West Bengal (54.57%).

3.8 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the total development expenditure as percentage of total expenditure was 69.08%, 61.32%, 63.86% and 68.69%. In the small States it ranged from 62% to 82% except Sikkim (47.31%).

Per Capita Total Development Expenditure

3.8 (c) Non-Special Category States

In the non special category States the per capita total development expenditure was maximum in Goa (Rs.16657.81) followed by Andhra Pradesh (Rs.6621.46), Haryana (Rs.6531.58), Karnataka (Rs.5868.52), Chhattisgarh (Rs.5517.71) and Punjab (Rs 5412.08). The total per capita development expenditure was minimum in Bihar with Rs.2312.21 whereas it was Rs.2737.32 in West Bengal and 3020.72 in Uttar Pradesh.

3.8(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total development expenditure was Rs.4861.18, Rs.8565.67, Rs.9418.87 and Rs.7971.86 respectively. In small States it was maximum in Arunachal Pradesh Rs.24908.50 & minimum in Tripura Rs.7454.77

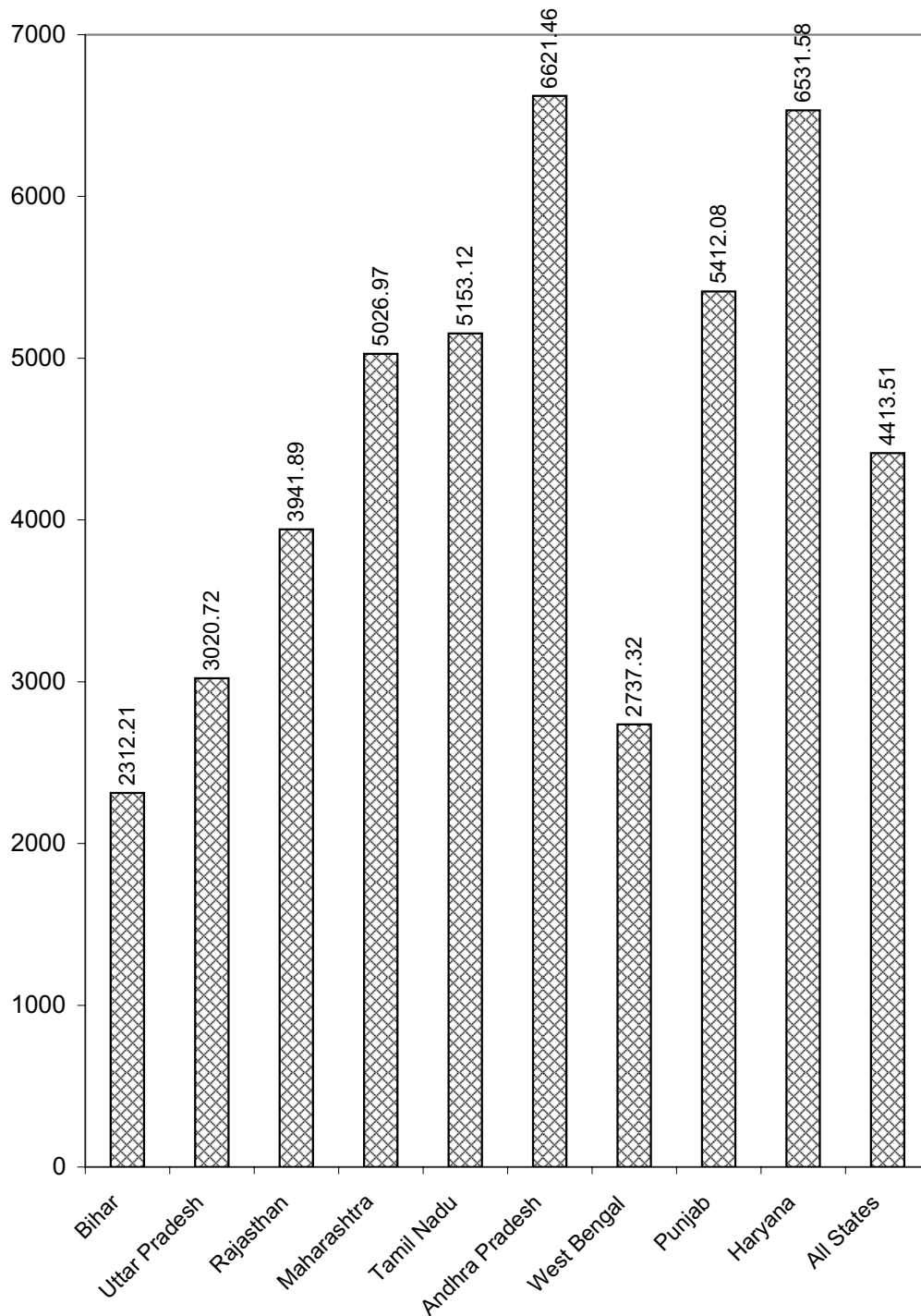
The following Table 3.8 depicts the State wise details of total development expenditure as percentage of total development expenditure & per capita total development expenditure.

Table-3.8
Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure of States during 2007-08(R.E.)-Rev.+Capital

(Rs. in Crores)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. 3 to 5	Total Dev. Expd as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	54295.98	19279.16	264.38	73839.52	73.53	6621.46
2	Bihar	21526.71	10631.13	0.00	32157.84	66.94	2312.21
3	Chhattisgarh	12745.91	3418.96	521.73	16686.6	76.38	5517.71
4	Goa	2665.25	982.76	0.00	3648.01	73.06	16657.81
5	Gujarat	26787.92	13345.60	147.50	40281.02	66.50	4758.07
6	Haryana	15675.78	5505.39	339.46	21520.63	72.84	6531.58
7	Jharkhand	12819.49	5022.51	0.16	17842.16	71.85	4273.16
8	Karnataka	33626.64	11657.75	1904.39	47188.78	71.26	5868.52
9	Kerala	13928.75	12445.87	2102.13	28476.75	48.91	4133.16
10	Madhya Pradesh	23158.88	9713.91	1508.27	34381.06	67.36	3390.76
11	Maharashtra	53939.40	24793.67	901.69	79634.76	67.73	5026.97
12	Orissa	13507.18	8968.68	357.33	22833.19	59.16	3419.54
13	Punjab	14396.12	12794.69	747.96	27938.77	51.53	5412.08
14	Rajasthan	25267.53	12043.11	16.57	37327.21	67.69	3941.89
15	Tamil Nadu	33959.06	17830.14	3328.56	55117.76	61.61	5153.12
16	Uttar Pradesh	57031.15	26715.97	3626.41	87373.53	65.27	3020.72
17	West Bengal	23732.58	19323.33	438.17	43494.08	54.57	2737.32
Sub total-I		439064.33	214472.63	16204.71	669741.67	65.56	4188.35
Special Category							
18	Arunachal Pradesh	2989.02	666.85	0.00	3655.87	81.76	24908.50
19	Assam	14243.26	6237.49	138.31	20619.06	69.08	4861.18
20	Himachal Pradesh	5653.34	3563.50	3.16	9220.00	61.32	8565.67
21	Jammu & Kashmir	10549.13	5963.57	0.00	16512.7	63.88	9418.87
22	Manipur	2660.41	1054.12	0.00	3714.53	71.62	11085.04
23	Meghalaya	2528.89	814.56	0.00	3343.45	75.64	10115.56
24	Mizoram	1871.77	653.88	0.00	2525.65	74.11	18717.70
25	Nagaland	2343.06	1327.96	0.00	3671.02	63.83	10650.27
26	Sikkim	1477.51	1645.31	0.00	3122.82	47.31	24625.17
27	Tripura	2609.17	1483.93	68.47	4161.57	62.70	7454.77
28	Uttarakhand	7573.27	3135.40	316.18	11024.85	68.69	7971.86
Sub total-II		54498.83	26546.57	526.12	81571.52	66.81	7785.55
Total-I+II (All States)		493563.16	241019.20	16730.83	751313.19	65.69	4413.51

Per Capita Total Development Expenditure of Selected States during 2007-08 (R.E.) (In Rs.)



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

3.9 2008-09 (B. E.)

3.9 (a) Non-Special Category States

In the non-special category States, the total development expenditure as percentage of total expenditure during 2008-09 (B.E.) was estimated to be maximum in Andhra Pradesh (77.64%) followed by Chhattisgarh (75.94%), Jharkhand (72.22%), Karnataka (71.64%), Goa (70.69%), Rajasthan(67.69%), Haryana(67.62%) and Bihar (69.86%). The total development expenditure as percentage to total expenditure was estimated to be minimum in Punjab (51.14%) succeeded by Kerala (51.23%), West Bengal (54.45%).

3.9 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the total development expenditure as percentage of total expenditure was estimated to be 69.19%, 64.93%, 67.56% and 70.16% respectively. In small States it was estimated to be ranged from 55% to 81%.

Per Capita Total Development Expenditure

3.9 (c) Non-Special Category States

In non special category States, the per capita total development expenditure was estimated to be maximum in Goa (Rs.19131.44) followed by Andhra Pradesh (Rs.8693.05), Karnataka (Rs.6926.63), Haryana (Rs.6682.31), Chhattisgarh (Rs.5933.86), Tamil Nadu (Rs.5887.12) and Punjab (Rs 5441.84). The per capita total development expenditure was estimated to be minimum in Bihar with Rs.2727.81 whereas it was estimated to be Rs.2949.03 in West Bengal and 3332.71 in Uttar Pradesh.

3.9(d) Special Category States

In the special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total development expenditure was estimated to be Rs.5166.16, Rs.11176.18, Rs.10376.09 and Rs.8624.29 respectively. In small States it was estimated to be ranged from Rs.8730 to Rs.28181.

The following Table 3.9 depicts the State wise details of total development expenditure as percentage of total expenditure and per capita total development expenditure.

Table-3.9
Total Development Expenditure as Percentage of Total Expenditure & Per Capita
Total Development Expenditure of States during 2008-09(B.E.)-Rev.+Capital

(Rs. in Crores)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. 3 to 5	Total Dev. Expd as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	72065.38	20505.42	244.83	92815.63	77.64	8693.05
2	Bihar	25777.76	11116.03	4.00	36897.79	69.86	2727.81
3	Chhattisgarh	13944.56	3941.87	476.40	18362.83	75.94	5933.86
4	Goa	3061.03	1268.91	0.00	4329.94	70.69	19131.44
5	Gujarat	30331.74	15862.88	132.42	46327.04	65.47	5312.04
6	Haryana	16304.83	7533.73	274.81	24113.37	67.62	6682.31
7	Jharkhand	13059.23	5019.52	2.66	18081.41	72.22	4295.80
8	Karnataka	40105.16	14240.18	1639.06	55984.4	71.64	6926.63
9	Kerala	15513.53	12854.71	1911.28	30279.52	51.23	4562.80
10	Madhya Pradesh	26442.86	11425.72	1303.85	39172.43	67.50	3810.21
11	Maharashtra	56295.16	36119.77	1017.09	93432.02	60.25	5169.44
12	Orissa	15214.76	10462.46	272.26	25949.48	58.63	3813.22
13	Punjab	14638.56	13657.96	328.55	28625.07	51.14	5441.84
14	Rajasthan	25846.80	12326.97	7.56	38181.33	67.69	3964.23
15	Tamil Nadu	39090.45	19771.18	2447.08	61308.71	63.76	5887.12
16	Uttar Pradesh	64088.10	30378.61	2742.25	97208.96	65.93	3332.71
17	West Bengal	25804.04	21212.26	376.06	47392.36	54.45	2949.03
Sub total-I		497583.95	247698.18	13180.16	758462.29	65.60	4681.82
Special Category							
18	Arunachal Pradesh	2633.62	644.21	0.00	3277.83	80.35	21946.83
19	Assam	15343.49	6824.49	7.80	22175.78	69.19	5166.16
20	Himachal Pradesh	7376.28	3980.39	2.87	11359.54	64.93	11176.18
21	Jammu & Kashmir	11828.74	5680.09	0.00	17508.83	67.56	10376.09
22	Manipur	2746.95	1030.61	0.00	3777.56	72.72	11445.63
23	Meghalaya	2905.68	938.52	0.00	3844.2	75.59	11622.72
24	Mizoram	1634.84	739.82	0.00	2374.66	68.85	16348.40
25	Nagaland	2036.83	1481.93	0.00	3518.76	57.88	9258.32
26	Sikkim	1690.86	1373.82	0.00	3064.68	55.17	28181.00
27	Tripura	3055.56	1966.42	49.12	5071.1	60.25	8730.17
28	Uttarakhand	8279.32	3250.24	271.28	11800.84	70.16	8624.29
Sub total-II		59532.17	27910.54	331.07	87773.78	67.82	8420.39
Total-I+II (All States)		557116.12	275608.72	13511.23	846236.07	65.83	4915.01

Per Capita Total Development Expenditure of Selected States during 2008-09 (B.E.) (In Rs.)

