



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2005-2006**

**ISSUED BY: -
ECONOMIC AND STATISTICAL ADVISER
PLANNING DEPARTMENT, HARYANA
2007**



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PREFACE

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

The present brochure is the thirty sixth issue after the formation of Haryana State and presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the States in Indian Union including National Capital Territory of Delhi. An attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2003-2004 (Accounts), 2004-2005 (Revised Estimates) and 2005-2006 (Budget Estimates). The budgetary data used in this report is taken from the bulletin State Finances (A Study Of Budgets of 2005-2006) issued by Reserve Bank of India printed in December, 2005.

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Chandigarh
the 21st May, 2007

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CHAPTER - I

STATE FINANCES - AN 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 developmental 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, 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 thirty sixth report in the series started from the year 1968-69. The Revenue receipts from various sources & expenditure incurred on developmental and non-developmental activities are not exactly comparable as in some states certain activities are directly under State control while in other States the same activities are run by Corporation and Board of the State. Like-wise State Lotteries are also run by few States only. In this report, an attempt has been made to compare the revenue receipts of State Governments with a view to bring out the divergence in the mobilisation of resources by the States and the Central Government and revenue expenditure incurred on developmental and non developmental activities for the year 2003-2004 (Accounts), 2004-2005 (Revised Estimates) and 2005-2006 (Budget Estimates). There are four distinct sources from which the State Governments derive their revenues. These are i) State's Own Tax Revenue, ii) State's Own Non Tax Revenue, iii) Share in Central Taxes and iv) Grants from Centre. In order to present a meaningful comparison, all the 29 States (including National Capital Territory of Delhi) have been grouped

into non- special category and special category States. Some of the States are considerably dependent on the flow of resources from the union government. More than one third of their resources are generated by way devolutions of Union Taxes and grant in aid. In case of special category states, such endowments accounted for nearly three fourth of their revenue receipts (though resource transfer from the Union government is now largely institutionalized and increasingly more in the nature of entitlements, transfers particularly from Finance Commission are sensitive to the criteria being adopted. After the recommendation of eleventh Finance Commission there was a significant squeeze in the share of special category States).

Non-Special Category States are

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

Special Category States are

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

The detail of items covered under Revenue Receipt & Revenue Expenditure have been attached as an "Annexure".

CHAPTER- II

Resources of the States-Revenue Receipts

2.1 2003-2004 (Accounts)

Out of the total revenue receipts of Rs. 316535.50 crores of all the 29 States in 2003-2004 (Accounts), 62.59% was collected by the States themselves, constituting 50.52% as State's own Tax revenue and 12.07% as State's own Non-Tax Revenue. The remaining 37.41% was received from the Centre in the form of Share in Central Taxes (21.19%) and Grants from Centre (16.22%). Non special category States contributed Rs. 281048.82 crores (88.79%) whereas special category States contributed Rs. 35486.68 crores (11.21%).

2.1(a) Non -Special Category States

In the non special category States, the percentage of revenue collected by a State to its total revenue receipt was maximum (93.01%) in Delhi followed by Goa (88.41%), Punjab (89.06%), Haryana (87.07%), Maharashtra (83.53%), Gujarat (79.16%), Tamil Nadu (76.09%), Kerala (75.29%), Karnataka (74.80%) and Andhra Pradesh (64.80%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (28.14%), Jharkhand (46.06%) and Orissa (46.57%). The minimum (6.10%) percentage of revenue received in the form of Share in Central Taxes to total revenue receipts was in Haryana whereas it was 6.22% in Punjab, 8.35% in Goa, 9.86% in Maharashtra, 10.77% in Gujarat and 14.95% in Tamil Nadu. Delhi didn't receive any share from Central taxes. Bihar received the maximum (55.70%) percentage of share in Central Taxes. Percentage share of Grants from Centre was minimum (3.24%) in Goa whereas it was 4.72% in Punjab, 6.60% in Maharashtra and 6.83% in Haryana. The percentage share of Grants from Centre was maximum (25.05%) in Jharkhand.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 87.07%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 12.93% whereas the States like Bihar, Jharkhand, Orissa, Uttar Pradesh, West Bengal and Madhya Pradesh received 71.86%, 53.94%, 53.43%, 49.80%, 43.56% and 42.13% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from Centre.

2.1(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% in all the special category States except Sikkim and Uttaranchal where it was 48.11% and 44.35% 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 Uttaranchal derived their revenues between 56% to 83% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 78% to 95% except Sikkim where it was only 51.89%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2003-2004 (Accounts) are given in Table 2.1 (a) & 2.1 (b).

Table-2.1(a)
Revenue Receipts of Individual States during 2003-2004 (Accounts)

Sr. No	State	(Rs. in Crores)						
		State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	13805.91	3604.65	17410.56	5068.53	4389.39	9457.92	26868.48
2	Bihar	3360.91	445.59	3806.50	7533.74	2184.69	9718.43	13524.93
3	Chhattisgarh	2588.25	1124.41	3712.66	1569.70	676.96	2246.66	5959.32
4	Delhi	5884.17	950.34	6834.51	0.00	514.02	514.02	7348.53
5	Goa	710.25	724.74	1434.99	135.59	52.55	188.14	1623.13
6	Gujarat	11173.41	3271.96	14445.37	1965.50	1836.65	3802.15	18247.52
7	Haryana	6348.05	2223.06	8571.11	600.75	671.63	1272.38	9843.49
8	Jharkhand	2277.64	1150.94	3428.58	2150.08	1864.83	4014.91	7443.49
9	Karnataka	12570.12	2958.38	15528.50	3244.81	1986.57	5231.38	20759.88
10	Kerala	8088.77	806.98	8895.75	2012.00	907.61	2919.61	11815.36
11	Madhya Pradesh	6788.76	1479.82	8268.58	4247.24	1773.14	6020.38	14288.96
12	Maharashtra	25162.15	3548.94	28711.09	3389.49	2269.93	5659.42	34370.51
13	Orissa	3301.73	1094.54	4396.27	3327.69	1716.28	5043.97	9440.24
14	Punjab	6145.94	4665.53	10811.47	754.39	573.10	1327.49	12138.96
15	Rajasthan	7246.19	2071.65	9317.84	3602.21	2503.80	6106.01	15423.85
16	Tamil Nadu	15944.97	2093.78	18038.75	3544.2	2122.75	5866.95	23705.70
17	Uttar Pradesh	13801.22	2282.08	15883.30	13272.98	2481.69	15754.67	31637.97
18	West Bengal	8767.91	605.84	9373.75	5341.65	1893.10	7234.75	16608.50
	Sub Total-I	153766.35	35103.23	188869.58	61760.55	30418.69	92179.24	281048.82
Special Category								
19	Arunachal Pradesh	43.12	120.57	163.69	161.21	1251.46	1412.67	1576.36
20	Assam	2070.31	945.81	3016.12	2162.07	2586.91	4748.98	7765.10
21	Himachal Pradesh	984.33	291.76	1276.09	449.54	2255.29	2704.83	3980.92
22	Jammu & Kashmir	1151.94	354.35	1506.29	825.00	6174.62	6999.62	8505.91
23	Manipur	69.17	49.32	118.49	239.97	1061.26	1301.23	1419.72
24	Meghalaya	177.69	128.95	306.64	225.08	867.11	1092.19	1398.83
25	Mizoram	33.85	58.01	91.86	130.33	1148.76	1279.09	1370.95
26	Nagaland	68.55	60.91	129.46	256.97	1973.36	2230.33	2359.79
27	Sikkim	108.00	537.29	645.29	112.33	583.56	695.89	1341.18
28	Tripura	221.46	167.78	389.24	320.54	1457.88	1778.42	2167.66
29	Uttaranchal	1225.96	370.59	1596.55	435.03	1568.68	2003.71	3600.26
	SubTotal-II	6154.38	3085.34	9239.72	5318.07	20928.89	26246.96	35486.68
	Total (I+II) All Stat	159920.73	38188.57	198109.30	67078.62	51347.58	118426.20	316535.50

Table-2.1(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2003-04 (Accounts)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	51.38	13.42	64.80	18.86	16.34	35.20	100.00
2	Bihar	24.85	3.29	28.14	55.70	16.16	71.86	100.00
3	Chhattisgarh	43.43	18.87	62.30	26.34	11.36	37.70	100.00
4	Delhi	80.08	12.93	93.01	0.00	6.99	6.99	100.00
5	Goa	43.76	44.65	88.41	8.35	3.24	11.59	100.00
6	Gujarat	61.23	17.93	79.16	10.77	10.07	20.84	100.00
7	Haryana	64.49	22.58	87.07	6.10	6.83	12.93	100.00
8	Jharkhand	30.60	15.46	46.06	28.89	25.05	53.94	100.00
9	Karnataka	60.55	14.25	74.80	15.83	9.57	25.20	100.00
10	Kerala	68.46	6.83	75.29	17.03	7.68	24.71	100.00
11	Madhya Pradesh	47.51	10.36	57.87	29.72	12.41	42.13	100.00
12	Maharashtra	73.21	10.32	83.53	9.86	6.60	16.47	100.00
13	Orissa	34.98	11.59	46.57	35.25	18.18	53.43	100.00
14	Punjab	50.63	38.43	89.06	6.22	4.72	10.94	100.00
15	Rajasthan	46.98	13.43	60.41	23.36	16.23	39.59	100.00
16	Tamil Nadu	67.26	8.83	76.09	14.95	8.96	23.91	100.00
17	Uttar Pradesh	42.99	7.21	50.20	41.95	7.85	49.80	100.00
18	West Bengal	52.79	3.65	56.44	32.16	11.40	43.56	100.00
	Aggregate-I	54.71	12.49	67.20	21.98	10.82	32.80	100.00
Special Category								
19	Arunachal Pradesh	2.73	7.65	10.38	10.23	79.39	89.62	100.00
20	Assam	26.66	12.18	38.84	27.84	33.32	61.16	100.00
21	Himachal Pradesh	24.73	7.33	32.06	11.28	56.65	67.94	100.00
22	Jammu & Kashmir	13.54	4.17	17.71	9.70	72.59	82.29	100.00
23	Manipur	4.87	3.48	8.35	16.90	74.75	91.65	100.00
24	Meghalaya	12.70	9.22	21.92	16.09	61.99	78.08	100.00
25	Mizoram	2.47	4.23	6.70	9.51	83.79	93.30	100.00
26	Nagaland	2.91	2.58	5.49	10.89	83.62	94.51	100.00
27	Sikkim	8.05	40.06	48.11	8.38	43.51	51.89	100.00
28	Tripura	10.22	7.74	17.96	14.79	67.26	82.04	100.00
29	Uttaranchal	34.05	10.30	44.35	12.08	43.57	55.65	100.00
	Aggregate-II	17.34	6.70	24.04	14.98	58.98	73.96	100.00
	Overall	60.62	12.07	72.69	21.19	16.22	37.41	100.00

*Note:- State's own Non Tax Revenue is more in case of Sikkim because of receipts from lotteries.

2.2 2004-2005 (Revised Estimates)

Out of the total revenue receipts of Rs. 384439.25 crores of all the States in 2004-2005 (R.E.), 61.54 % was collected by the States themselves, constituting 48.75% as State's own Tax Revenue and 12.79% as State's own Non Tax Revenue. The remaining 38.46% was received from the Centre in the form of Share in Central Taxes (21.01%) and Grants from Centre (17.45%). Non-special category States contributed Rs. 338291.21 crores (88%) whereas special category States contributed Rs. 46148.04 crores (12%).

2.2 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipt was maximum (93.01%) in Delhi followed by Haryana (86.59%), Punjab (85.22%), Goa (84.41%), Maharashtra (81.66%), Karnatka (77.08%), Tamil Nadu (76.37%), Gujarat (76.12%), and Kerala (71.56%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (22.55%), Orissa (40.17%), Uttar Pradesh (46.33%) and Jharkhand (49.65). The minimum (6.16%) percentage of revenue received in the form of Share in Central Taxes to its total revenue receipts was in Punjab whereas it was 6.82% in Haryana, 8.74% in Goa, 8.96% in Maharashtra and 12.97% in Gujarat. Delhi didn't receive any share from Central Taxes. Bihar received the maximum (54.29%) share in Central Taxes. Percentage share of grants from Centre was minimum (6.59%) in Haryana whereas it was 6.84% in Goa 6.99%, Delhi 7.93 in Tamil Nadu, and 8.62% in Punjab. The percentage share of Grants from Centre was maximum (23.63%) in Orissa.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 86.59%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 13.41% whereas the States like Bihar, Orissa, Uttar Pradesh, Jharkhand, West Bengal, Chhattisgarh, Rajasthan and Madhya Pradesh received 77.45%, 59.83%, 53.67%, 50.35%, 44.95%, 43.39%, 40.32% and 39.77% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants from Centre.

2.2 (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 44% except Sikkim where it was 53.25%. The major sources of revenues 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 Uttaranchal derived their revenues between 56% to 79% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 80% to 94% except Sikkim where it was only 46.75%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2004-2005 (R.E) are given in Table 2.2(a) & 2.2(b).

Table-2.2(a)
Revenue Receipt of Individual States during 2004-2006 (Revised Estimates)

(Rs. In Crores)								
Sr. No.	State	State's own Tax Revenue	State's own Non Tax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17311.09	4279.7	21590.79	6336.51	4066.54	10403.05	31993.84
2	Bihar	3469.50	318.46	3787.96	9118.33	3889.65	13007.98	16795.94
3	Chhattisgarh	3044.84	1176.85	4221.69	1962.41	1273.47	3235.88	7457.57
4	Delhi	6581.00	916.3	7497.30	0.00	563.63	563.63	8060.93
5	Goa	836.16	800.38	1636.54	169.51	132.65	302.16	1938.70
6	Gujarat	12536.40	2843.57	15379.97	2621.16	2204.57	4825.73	20205.70
7	Haryana	7401.04	2460.69	9861.73	776.72	750.07	1526.79	11388.52
8	Jharkhand	2401.88	1226.06	3627.94	2474.17	1205.07	3679.24	7307.18
9	Karnataka	15747.85	3768.32	19516.17	3449.31	2354.86	5804.17	25320.34
10	Kerala	9394.33	846.06	10240.39	2515.34	1554.62	4069.96	14310.35
11	Madhya Pradesh	7884.15	4450.28	12334.43	5309.75	2834.69	8144.44	20478.87
12	Maharashtra	30606.52	4413.75	35020.27	3840.68	4022.00	7862.68	42882.95
13	Orissa	3588.29	1028.90	4617.19	4160.14	2716.81	6875.95	11493.14
14	Punjab	6893.79	6158.66	13052.45	943.76	1320.21	2263.97	15316.42
15	Rajasthan	8328.48	2103.78	10432.26	4305.61	2742.68	7048.29	17480.55
16	Tamil Nadu	18561.26	2096.43	20657.69	4246.2	2145.52	6391.72	27049.41
17	Uttar Pradesh	15675.12	2135.35	17810.47	15746.23	4889.02	20635.25	38445.72
18	West Bengal	9752.09	1457.99	11210.08	6396.79	2758.21	9155.00	20365.08
	Sub Total -I	180013.79	42481.53	222495.32	74372.62	41423.27	115795.89	338291.21
Special Category								
19	Arunachal Pradesh	144.70	188.44	243.14	191.95	918.93	1110.88	1354.02
20	Assam	2740.04	3420.89	6160.93	2702.95	5169.60	7872.55	14033.46
21	Himachal Pradesh	1162.60	480.11	1642.71	559.00	2415.20	2974.20	4616.91
22	Jammu & Kashmir	1399.78	685.09	2084.87	1003.00	6676.66	7679.66	9764.53
23	Manipur	83.07	81.52	164.59	301.22	1243.88	1545.10	1709.69
24	Meghalaya	205.00	141.80	346.80	244.34	1130.31	1374.65	1721.45
25	Mizoram	33.43	66.58	100.01	155.73	1223.56	1379.29	1479.30
26	Nagaland	84.36	71.39	155.75	160.34	1703.24	1863.58	2019.33
27	Sikkim	97.81	996.87	1094.68	126.72	834.41	961.13	2055.81
28	Tripura	254.35	152.94	407.29	400.70	1622.15	2022.85	2430.14
29	Uttaranchal	1296.40	403.99	1700.39	536.45	2726.54	3262.99	4963.38
	Sub-Total II	7401.54	6699.62	14101.16	6382.40	26664.48	32046.88	46148.04
	Total (I+II) All Stat	187415.33	49181.15	236596.48	80755.02	67087.75	147842.77	384439.25

Table-2.2(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2004-05 (Revised Estimates)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	54.11	13.37	67.48	19.81	12.71	32.52	100.00
2	Bihar	20.66	1.89	22.55	54.29	23.16	77.45	100.00
3	Chhattisgarh	40.83	15.78	56.61	26.31	17.08	43.39	100.00
4	Delhi	81.64	11.37	93.01	0.00	6.99	6.99	100.00
5	Goa	43.13	41.28	84.41	8.74	6.84	15.59	100.00
6	Gujarat	62.05	14.07	76.12	12.97	10.91	23.88	100.00
7	Haryana	64.99	21.60	86.59	6.82	6.59	13.41	100.00
8	Jharkhand	32.87	16.78	49.65	33.86	16.49	50.35	100.00
9	Karnataka	62.20	14.88	77.08	13.62	9.30	22.92	100.00
10	Kerala	65.65	5.91	71.56	17.58	10.86	28.44	100.00
11	Madhya Pradesh	38.50	21.73	60.23	25.93	13.84	39.77	100.00
12	Maharashtra	71.37	10.29	81.66	8.96	9.38	18.34	100.00
13	Orissa	31.22	8.95	40.17	36.20	23.63	59.83	100.00
14	Punjab	45.01	40.21	85.22	6.16	8.62	14.78	100.00
15	Rajasthan	47.64	12.04	59.68	24.63	15.69	40.32	100.00
16	Tamil Nadu	68.62	7.75	76.37	15.70	7.83	23.63	100.00
17	Uttar Pradesh	40.77	5.56	46.33	40.96	12.72	53.67	100.00
18	West Bengal	47.89	7.16	55.05	31.41	13.54	44.95	100.00
	Aggregate-I	53.21	12.56	65.77	21.98	12.25	34.23	100.00
Special Category								
19	Arunachal Pradesh	3.30	14.66	17.96	14.17	67.87	82.04	100.00
20	Assam	19.52	24.38	43.90	19.26	36.84	56.10	100.00
21	Himachal Pradesh	25.18	10.40	35.58	12.11	52.31	64.42	100.00
22	Jammu & Kashmir	14.33	7.02	21.35	10.27	68.38	78.65	100.00
23	Manipur	4.86	4.77	9.63	17.62	72.75	90.37	100.00
24	Meghalaya	11.91	8.24	20.15	14.19	65.66	79.85	100.00
25	Mizoram	2.26	4.50	6.76	10.53	82.71	93.24	100.00
26	Nagaland	4.18	3.53	7.71	7.94	84.35	92.29	100.00
27	Sikkim	4.76	48.49	53.25	6.16	40.59	46.75	100.00
28	Tripura	10.47	6.29	16.76	16.49	68.75	83.24	100.00
29	Uttaranchal	26.12	8.14	34.26	10.81	54.93	65.74	100.00
	Aggregate-II	16.04	14.52	30.56	13.83	55.61	69.44	100.00
	Overall	48.75	12.79	61.54	21.01	17.45	38.46	100.00

2.3 2005-2006 (Budget Estimates)

Out of the total revenue receipts of Rs. 429527.11 crores of all the States in 2005-2006 (B.E.), 60.78% was estimated by States themselves, constituting 49.97% as State's own Tax Revenue and 10.81%, as State's own Non-Tax Revenue. The remaining 39.22% was estimated from the Centre in the form of Share in Central Taxes (20.95%) and Grants from Centre (18.27%). Non special category States contributed Rs. 378809.94 crores (88.19%) whereas special category States contributed Rs. 50717.17 crore (11.81%).

2.3(a) Non-Special Category States

In the non-special category States, the percentage of revenue estimated by a State to its total revenue receipt was maximum (93.54%) in Delhi followed by Goa (86.79%), Haryana (84.19%), Maharashtra (81.27%), Karnataka (77.93%), Tamil Nadu (75.21%), Gujarat (75.16%), Punjab (73.36%) and Kerala (71.88%). The revenue estimated by the remaining States was more than 50% in all the non-special category States except Bihar (22.91%), Orissa (39.95%) and Uttar Pradesh (48.13%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenues in non-special category States was minimum (7.16%) in Punjab whereas it was 8.49% in Haryana, 8.58% in Goa and 9.42% in Maharashtra. Share in Central Taxes was estimated nil in Delhi. Bihar received the maximum (55.99%) percentage of share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Goa (4.63%) whereas it was 6.46% in Delhi, 7.32% in Haryana, 9.20% in Karnataka, 9.31% in Maharashtra and 9.34 in Tamil Nadu. The percentage share of Grants from Centre was maximum (27.27%) in Orissa.

The major share of revenues in Haryana from State's own Tax Revenue and State's own Non -Tax Revenue was estimated 84.19%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated only 15.81% whereas the States like Bihar, Orissa, Uttar Pradesh, Jharkhand and West Bengal received 77.09%, 60.05%, 51.87%, 47.83 and 45.01%, respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from the Centre..

2.3 (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 less than 33% except Uttaranchal (36.42%) and Sikkim (53.10%). 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 Uttaranchal were estimated to derive their revenues between 63% to 79% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to receive between 76 % to 94% except Sikkim where it was 46.90%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of individual States during 2005-2006 (B.E.) are given in Table 2.3(a) & 2.3(b).

Table-2.3(a)
Revenue Receipt of Individual States during 2005-2006 (Budget Estimates)

(Rs. in Crores)								
Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	19980.79	4403.48	24384.27	6688.16	4904.1	11592.26	35976.53
2	Bihar	3983.31	305.6	4288.91	10480.8	3949.47	14430.27	18719.18
3	Chhattisgarh	3415.16	1231.92	4647.08	2063.74	1170.35	3234.09	7881.17
4	Delhi	7393.00	1075.31	8468.31	0.00	584.39	584.39	9052.7
5	Goa	919.78	1573.68	2493.46	246.46	133.03	379.49	2872.95
6	Gujarat	13977.6	3472.03	17449.63	3263.16	2504.62	5767.78	23217.41
7	Haryana	8216.89	1916.92	10133.81	1021.55	881.90	1903.45	12037.26
8	Jharkhand	2888.48	1390.73	4279.21	2233.04	1690.54	3923.58	8202.79
9	Karnataka	18680.16	4090.3	22770.46	3760.4	2687.61	6448.01	29218.47
10	Kerala	11106.89	843.05	11949.94	3003.37	1670.67	4674.04	16623.98
11	Madhya Pradesh	8923.8	2208.92	11132.72	5840.8	2874.75	8715.55	19848.27
12	Maharashtra	35297.68	5686.39	40984.07	4748.56	4697.19	9445.75	50429.82
13	Orissa	4010.02	1061.28	5071.3	4180.14	3461.72	7621.86	12693.16
14	Punjab	7876.14	4769.89	12646.03	1234.42	3357.68	4592.1	17238.13
15	Rajasthan	9598.83	2461.57	12060.4	5330.15	3147.78	8477.93	20538.33
16	Tamil Nadu	20650.82	2101.40	22752.22	4672.46	2826.83	7499.29	30251.51
17	Uttar Pradesh	18290.58	2247.19	20537.77	17046.23	5083.61	22129.84	42667.61
18	West Bengal	10695.17	1041.02	11736.19	6706.15	2898.33	9604.48	21340.67
Sub Total-I		205905.10	41880.68	247785.78	82499.59	48524.57	131024.16	378809.94
Special Category								
19	Arunachal Pradesh	128.3	224.86	353.16	228.69	892.67	1121.36	1474.52
20	Assam	3198.41	1064.05	4262.46	3074.14	5978.09	9052.23	13314.69
21	Himachal Pradesh	1265.91	443.51	1709.42	496.00	3638.93	4134.93	5844.35
22	Jammu & Kashmir	1592.37	820	2412.37	1206.05	7372.03	8578.08	10990.45
23	Manipur	100.19	103.08	203.27	344.06	1832.95	2177.01	2380.28
24	Meghalaya	228.50	158.83	385.33	281.38	1308.42	1589.8	1975.13
25	Mizoram	35.51	63.99	99.5	227.11	1153.76	1380.87	1480.37
26	Nagaland	109.96	75.08	185.04	181.02	1829.02	2010.04	2195.08
27	Sikkim	102.50	992.78	1095.28	151.38	815.88	967.26	2062.54
28	Tripura	307.50	66.50	374.00	391.34	2229.49	2620.83	2994.83
29	Uttaranchal	1657.71	529.07	2186.78	921.92	2896.23	3818.15	6004.93
Sub Total-II		8726.86	4639.76	13266.61	7503.09	29947.47	37450.56	50717.17
Total-I+II (All Stat)		214631.96	46420.43	261052.39	90002.68	78472.04	168474.72	429527.11

Table-2.3(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2005-06 (Budget Estimates)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	55.54	12.24	67.78	18.59	13.63	32.22	100.00
2	Bihar	21.28	1.63	22.91	55.99	21.10	77.09	100.00
3	Chhattisgarh	43.33	15.63	58.96	26.19	14.85	41.04	100.00
4	Delhi	81.66	11.88	93.54	0.00	6.46	6.46	100.00
5	Goa	32.01	54.78	86.79	8.58	4.63	13.21	100.00
6	Gujarat	60.20	14.96	75.16	14.05	10.79	24.84	100.00
7	Haryana	68.26	15.93	84.19	8.49	7.32	15.81	100.00
8	Jharkhand	35.21	16.96	52.17	27.22	20.61	47.83	100.00
9	Karnataka	63.93	14.00	77.93	12.87	9.20	22.07	100.00
10	Kerala	68.81	5.07	71.88	18.07	10.05	28.12	100.00
11	Madhya Pradesh	44.96	11.13	56.09	29.43	14.48	43.91	100.00
12	Maharashtra	69.99	11.28	81.27	9.42	9.31	18.73	100.00
13	Orissa	31.59	8.36	39.95	32.78	27.27	60.05	100.00
14	Punjab	45.69	27.67	73.36	7.16	19.48	26.64	100.00
15	Rajasthan	46.74	11.98	58.72	25.95	15.33	41.28	100.00
16	Tamil Nadu	68.26	6.95	75.21	15.45	9.34	24.79	100.00
17	Uttar Pradesh	42.87	5.26	48.13	39.95	11.02	51.87	100.00
18	West Bengal	50.11	4.88	54.99	31.43	13.58	45.01	100.00
Aggregate-I		54.35	11.08	65.41	21.78	12.81	34.59	100.00
19	Arunachal Pradesh	8.70	15.25	23.95	15.51	60.54	76.05	100.00
20	Assam	24.02	7.99	32.01	23.09	44.90	67.99	100.00
21	Himachal Pradesh	21.66	7.59	29.25	8.49	62.26	70.75	100.00
22	Jammu & Kashmir	14.49	7.46	21.95	10.97	67.08	78.05	100.00
23	Manipur	4.21	4.33	8.54	14.45	77.01	91.46	100.00
24	Meghalaya	11.57	7.94	19.51	14.25	66.24	80.49	100.00
25	Mizoram	2.40	4.32	6.72	15.34	77.94	93.28	100.00
26	Nagaland	5.01	3.42	8.43	8.25	83.32	91.57	100.00
27	Sikkim	4.97	48.13	53.10	7.34	39.56	46.90	100.00
28	Tripura	10.27	2.22	12.49	13.07	74.44	87.51	100.00
29	Uttaranchal	27.61	8.81	36.42	15.35	48.23	63.58	100.00
Aggregate-II		17.21	8.95	26.16	14.79	59.05	73.84	100.00
Overall		49.97	10.81	60.78	20.95	18.27	39.22	100.00

Per Capita Revenue Receipts of States

2.4 2003-2004 (Accounts)

2.4 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2003-2004 (Accounts) was in Goa (Rs. 11593.79) followed by Delhi (Rs.4931.90), Punjab (Rs. 4817.05), Haryana (Rs.4454.07), Karnatka (Rs.3809.15), Tamil Nadu (Rs. 3715.63), Kerala(Rs.3613.26), Gujarat (Rs.3449.44), Andhra Pradesh (Rs.3440.27) and Maharashtra (Rs.3413.16). Bihar with Rs. 1551.02 was at minimum level whereas it was Rs. 1804.79 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.5073.22) followed by Delhi (Rs. 3949.11), Haryana (Rs.2872.42), Tamil Nadu (Rs.2499.21), Maharashtra (Rs.2498.72), Kerala (Rs.2473.63), Punjab (Rs.2438.87) and Karnatka (Rs.2306.44). Bihar with Rs. 385.42 was at minimum level whereas it was Rs. 775.88 in Uttar Pradesh. The per capita State's own Non- Tax Revenue was maximum (Rs. 5176.71) in Goa followed by Punjab (Rs. 1851.40), Haryana (Rs.1005.91) and Delhi (Rs. 637.81). Bihar with Rs. 51.10 was at minimum level whereas it was Rs.72.91 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.968.50) followed by Orissa (Rs.878.02), Bihar (Rs. 863.96), Jharkhand (Rs.765.15) Uttar Pradesh (Rs.757.16), Chhattisgarh(Rs.720.05), Madhya Pradesh (Rs.666.75) Andhra Pradesh (648.98), West Bengal (Rs. 642.80), Kerala(Rs.615.29) and Rajasthan (Rs.604.40).The per capita share of Central Taxes for Haryana was Rs. 271.83.In Delhi per capital share in Central Taxes was nil. The per capita share received from Central Grants of all the non special category States ranged from Rs. 141.57 in Uttar Pradesh to Rs.663.64 in Jharkhand whereas the Haryana share was Rs. 303.91.

2.4 (b) Special Category States

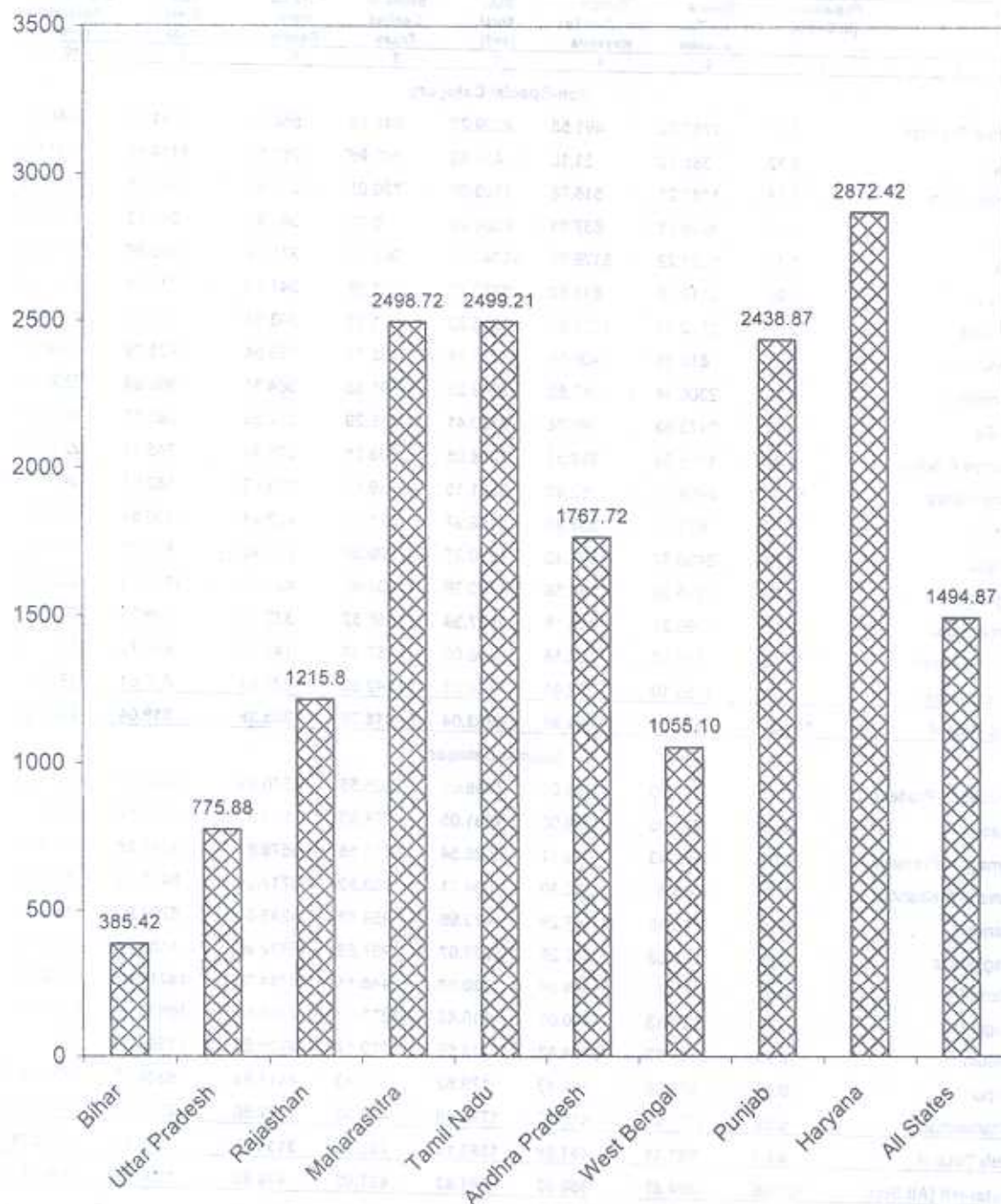
The Special category States received major share of revenue in the form of Grants from the Centre. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Central Grants amounting to Rs.927.21, Rs. 3579.83, Rs.5717.24 and Rs. 1762.56 respectively. In small States with a population of less than 34 lakhs, the per capital Central grants were maximum in Mizoram(Rs. 12764.00) and minimum in Meghalaya. (Rs. 3612.96).

The details of per capita revenue receipts of individual States during 2003-2004 (Accounts) are given in Table 2.4. Graphic presentation of data of selected States has also been given alongwith the Table.

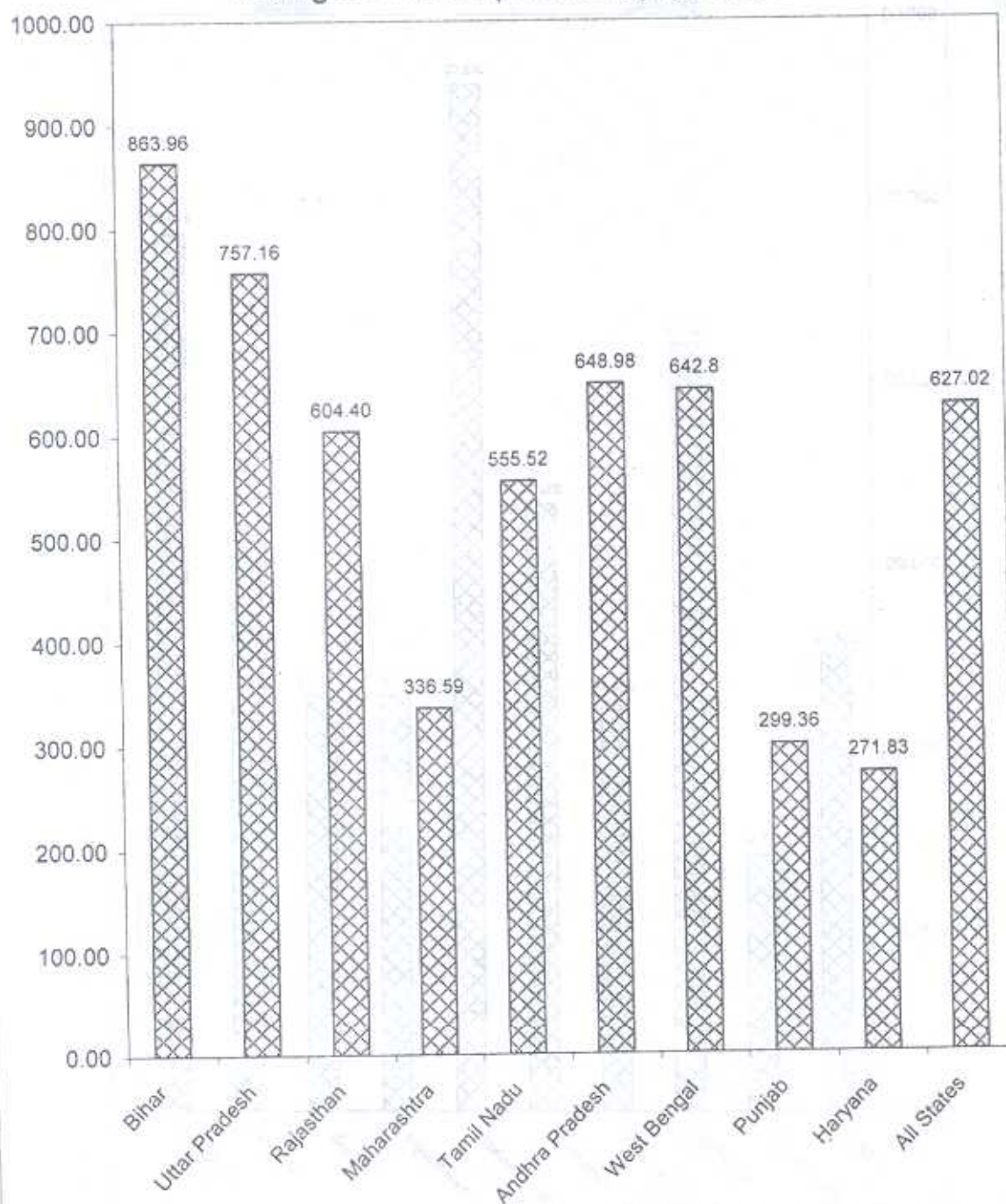
Table-2.4
Per Capita Revenue Receipts of Individual States during 2003-2004 (Accounts)

(In Rs.)									
Sr. No.	State	Population (in Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	7.81	1767.72	461.55	2229.27	648.98	562.02	1211.00	3440.27
2	Bihar	8.72	385.42	51.10	436.52	863.96	250.54	1114.50	1551.02
3	Chhattisgarh	2.18	1187.27	515.78	1703.05	720.05	310.53	1030.58	2733.63
4	Delhi	1.49	3949.11	637.81	4586.92	0.00	344.98	344.98	4931.90
5	Goa	0.14	5073.22	5176.71	10249.93	968.50	375.36	1343.86	11593.79
6	Gujarat	5.29	2112.18	618.52	2730.70	371.55	347.19	718.74	3449.44
7	Haryana	2.21	2872.42	1005.91	3878.33	271.83	303.91	575.74	4454.07
8	Jharkhand	2.81	810.55	409.59	1220.14	765.15	663.64	1428.79	2688.93
9	Karnataka	5.45	2306.44	542.82	2849.26	595.38	364.51	959.89	3809.15
10	Kerala	3.27	2473.63	246.78	2720.41	615.29	277.56	892.85	3613.26
11	Madhya Pradesh	6.37	1065.74	232.31	1298.05	666.75	278.36	945.11	2243.16
12	Maharashtra	10.07	2498.72	352.43	2851.15	336.59	225.42	562.01	3413.16
13	Orissa	3.79	871.17	288.80	1159.97	878.02	452.84	1330.86	2490.83
14	Punjab	2.52	2438.87	1851.40	4290.27	299.36	227.42	526.78	4817.05
15	Rajasthan	5.96	1215.80	347.59	1563.39	604.40	420.10	1024.50	2587.89
16	Tamil Nadu	6.38	2499.21	328.18	2827.39	555.52	332.72	888.24	3715.63
17	Uttar Pradesh	17.53	775.88	130.18	906.06	757.16	141.57	898.73	1804.79
18	West Bengal	8.31	1055.10	72.91	1128.01	642.80	227.81	870.61	1998.62
Sub Total-I		100.30	1533.06	349.98	1883.04	615.76	303.28	919.04	2802.08
Special Category									
19	Arunachal Pradesh	0.11	392.00	1086.09	1488.09	1465.55	11376.91	12842.46	14330.55
20	Assam	2.79	742.05	339.00	1081.05	774.93	927.21	1702.14	2783.18
21	Himachal Pradesh	0.63	1562.43	463.11	2025.54	713.55	3579.83	4293.38	6318.92
22	Jammu & Kashmir	1.08	1066.81	328.10	1394.71	763.89	5717.24	6481.13	7875.84
23	Manipur	0.25	276.68	197.28	473.96	959.88	4245.04	5204.92	5678.88
24	Meghalaya	0.24	740.38	537.29	1277.67	937.83	3612.96	4550.79	5828.46
25	Mizoram	0.09	376.11	644.56	1020.67	1448.11	12764.00	14212.11	15232.78
26	Nagaland	0.21	328.43	290.05	618.48	1223.67	9396.95	10620.62	11237.10
27	Sikkim	0.06	2157.67	8954.83	11112.50	1872.17	9726.00	11598.17	22710.67
28	Tripura	0.33	671.09	508.43	1179.52	971.33	4417.82	5389.15	6568.67
29	Uttaranchal	0.89	1377.48	416.40	1793.88	488.80	1762.56	2251.36	4045.24
Sub Total-II		6.68	921.31	461.88	1383.19	796.12	3133.07	3929.19	5312.38
Total-I+II (All Stat)		106.98	1494.87	356.97	1851.83	627.02	479.97	1106.99	2958.83

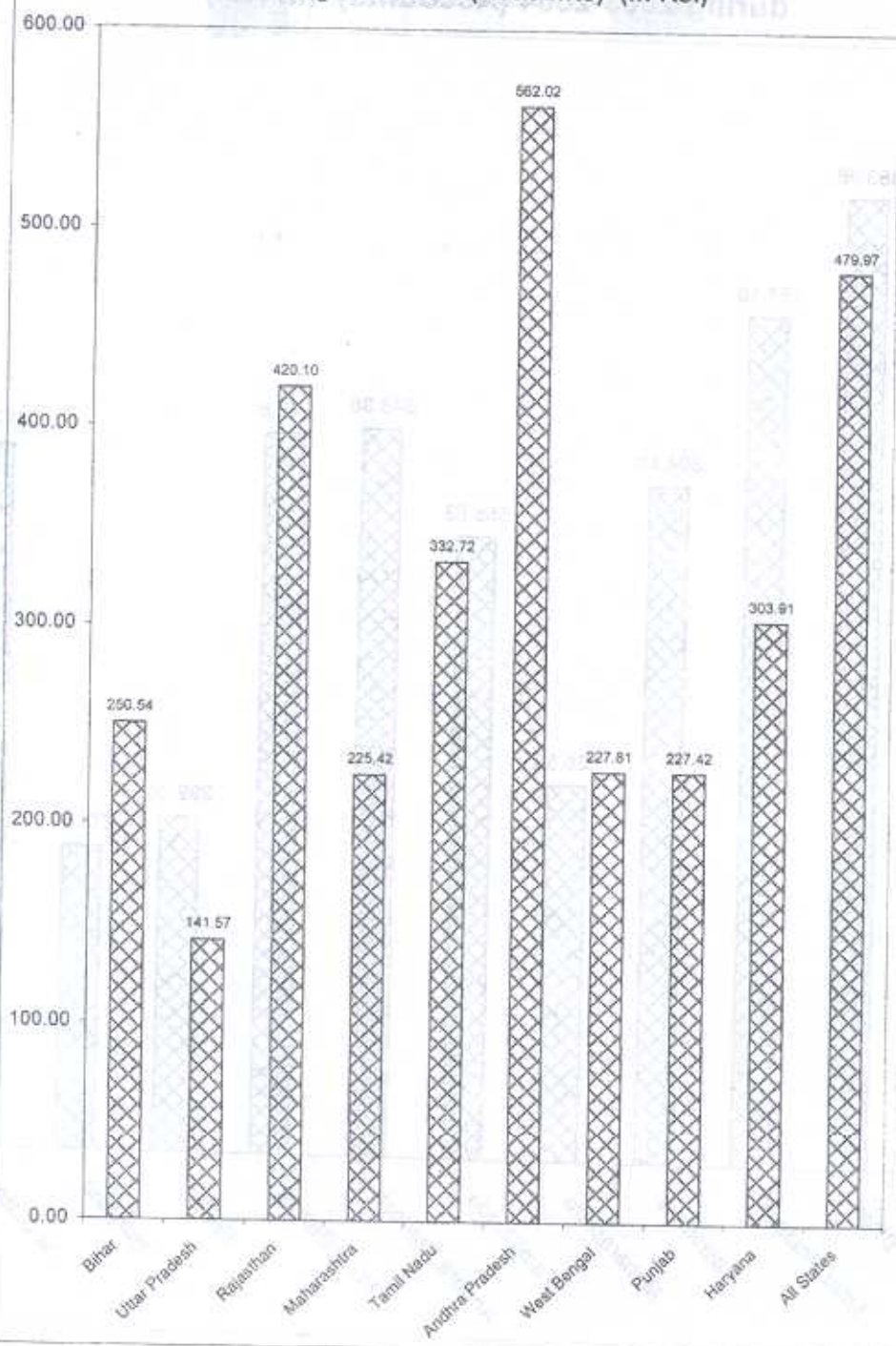
**Per Capita State's Own Tax Revenue of Selected States
during 2003-2004 (Accounts) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2003-2004 (Accounts) (In Rs.)**



Per Capita Grants from the Centre of Selected States
during 2003-2004 (Accounts) (In Rs.)



2.5 2004-2005 (Revised Estimates)

2.5 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2004-2005 (R.E.) was in Goa (Rs. 12924.67) followed by Punjab (Rs. 6006.44), Delhi (Rs. 5234.37), Haryana (Rs. 5061.56), Karnataka (Rs.4587.01) , Kerala (Rs.4223.37), Tamil Nadu (Rs.4200.22), Maharashtra (Rs, 4200.10) and Andhra Pradesh (4044.74%). Bihar with Rs.1893.57 was at minimum level whereas it was Rs. 2150.21 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.5574.40) followed by Delhi (Rs.4273.38), Haryana (Rs. 3289.35), Maharashtra (Rs. 2997.70), Tamil Nadu (Rs. 2882.19), Karnataka (Rs.2852.87), Kerala (Rs. 2838.16) and Punjab (Rs. 2703.45). Bihar with Rs. 391.15 was at minimum level whereas it was Rs. 839.82 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa(Rs. 5335.87) followed by Punjab (Rs. 2415.16), Haryana (Rs.1093.64) and Madhya Pradesh (684.66) .Bihar with Rs. 35.90. was at minimum level whereas it was Rs. 119.43 in Uttar Pradesh. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. 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.1130.07) followed by Orissa (Rs. 1083.37), Bihar (Rs. 1028.00), Uttar Pradesh (Rs. 880.66), Chhattisgarh (Rs.880.00), Jharkhand (Rs. 865.10), Madhya Pradesh (Rs. 816.88), Andhra Pradesh (Rs. 801.08), Kerala (Rs. 759.92) and West Bengal (Rs. 759.71). The per capita share in Central Taxes for Haryana was Rs. 345.21. In Delhi per capita share in Central Taxes was nil. The per capita share received from Central grants of all the non special category States ranged from Rs. 273.44 in Uttar Pradesh to Rs. 884.33 in Goa whereas Haryana share was Rs. 333.36.

2.5 (b) Special Category States

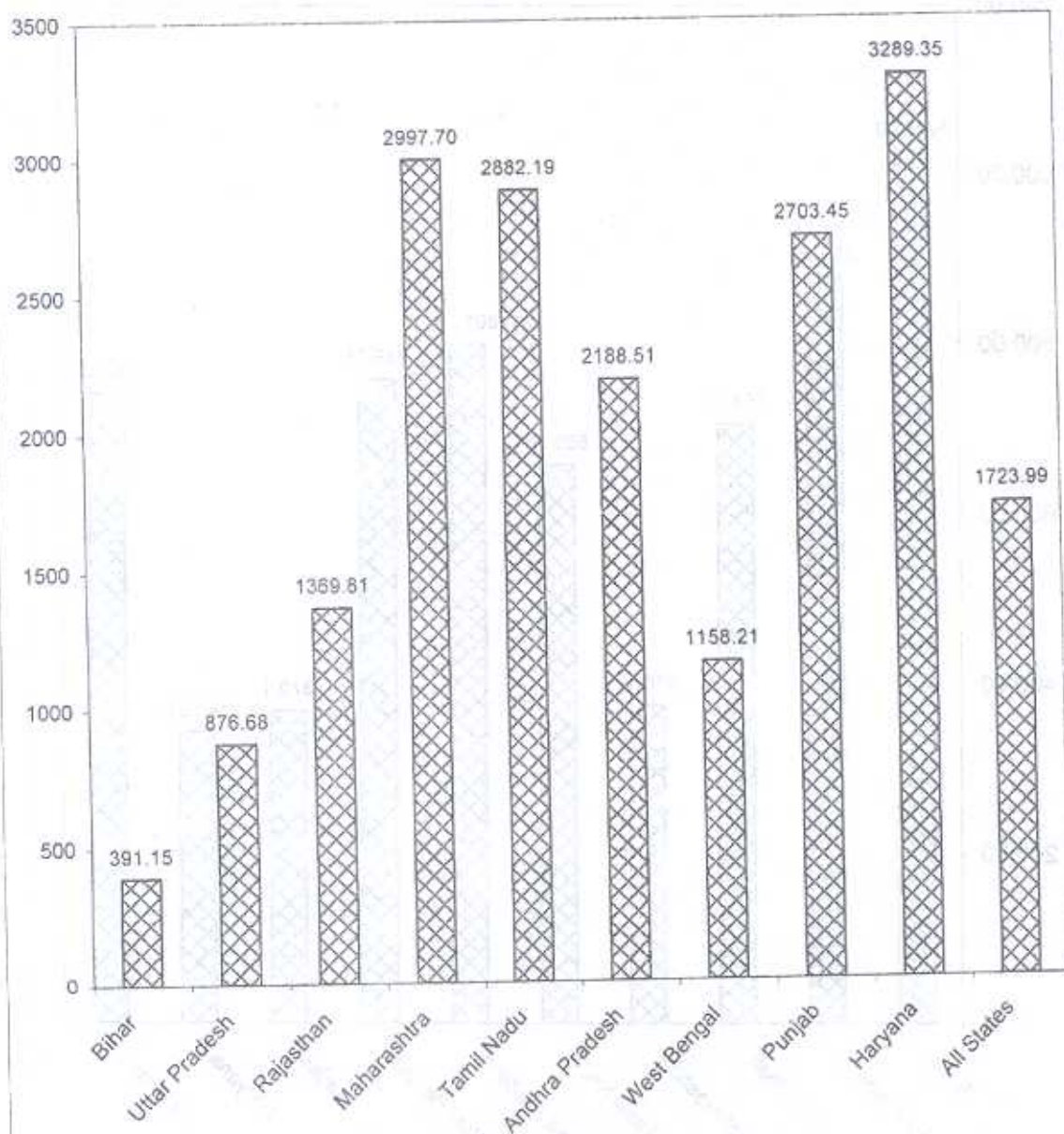
The special category States received major share of revenue in the form of Grants from the Centre. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Grants from the Centre amounting to Rs. 1826.71 Rs. 3833.65, Rs. 6015.01 and Rs.3029.49 respectively. In small State with a population of less than 35 lakhs , the per capita Central Grants were maximum in Sikkim (Rs. 13906.83) and minimum in Meghalaya. (Rs. 4709.63).

The details of per capita revenue receipts of individual States during 2004-2005 (R.E) are given in Table 2.5. Graphic presentation of data of selected States has also been given alongwith the Table.

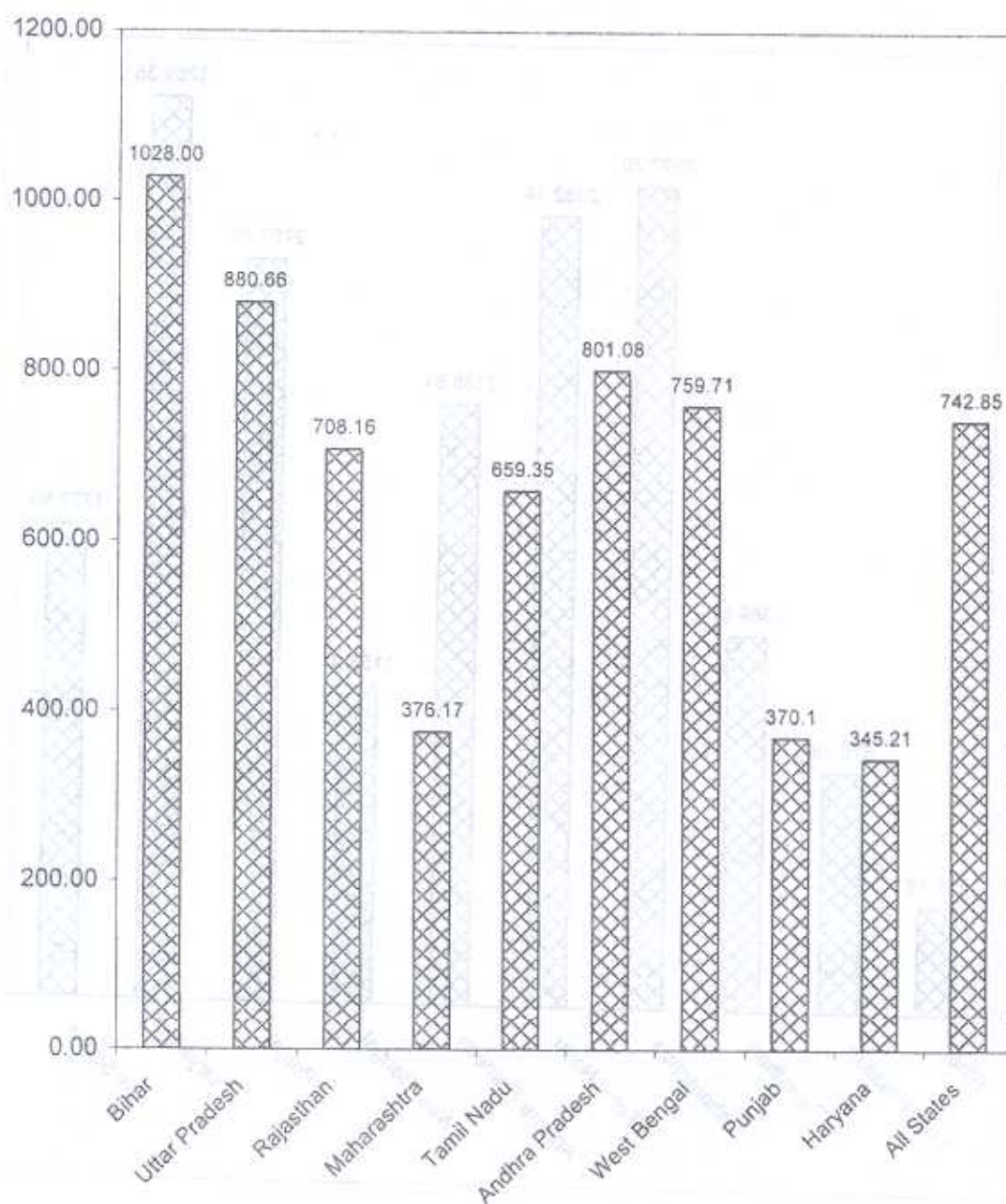
Table-2.5
Per Capita Revenue Receipts of Individual States during 2004-2005 (Revised Estimates)

Sr. No.	State	Population (in Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	(In Rs.) Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	7.91	2188.51	541.05	2729.56	801.08	514.10	1315.18	4044.74
2	Bihar	8.87	391.15	35.90	427.05	1028.00	438.52	1466.52	1893.57
3	Chhattisgarh	2.23	1365.40	527.74	1893.14	880.00	571.06	1451.06	3344.20
4	Delhi	1.54	4273.38	595.00	4868.38	0.00	365.99	365.99	5234.37
5	Goa	0.15	5574.40	5335.87	10910.27	1130.07	884.33	2014.40	12924.67
6	Gujarat	5.37	2334.53	529.53	2864.05	488.11	410.53	898.65	3762.70
7	Haryana	2.25	3289.35	1093.64	4382.99	345.21	333.36	678.57	5061.56
8	Jharkhand	2.86	839.82	428.69	1268.51	865.10	421.35	1286.45	2554.96
9	Karnataka	5.52	2852.87	682.67	3535.54	624.88	426.60	1051.48	4587.01
10	Kerala	3.31	2638.16	255.61	3093.77	759.92	469.68	1229.60	4323.37
11	Madhya Pradesh	6.5	1212.95	684.66	1897.61	816.88	436.11	1252.99	3150.60
12	Maharashtra	10.21	2997.70	432.30	3430.00	376.17	393.93	770.10	4200.10
13	Orissa	3.84	934.45	267.94	1202.39	1083.37	707.24	1790.61	2993.00
14	Punjab	2.55	2703.45	2415.16	5118.61	370.10	517.73	887.83	6006.44
15	Rajasthan	6.08	1369.81	346.02	1715.83	708.16	451.10	1159.26	2875.08
16	Tamil Nadu	6.44	2882.19	325.53	3207.72	659.35	333.15	992.50	4200.22
17	Uttar Pradesh	17.88	876.68	119.43	996.11	880.66	273.44	1154.10	2150.21
18	West Bengal	8.42	1158.21	173.16	1331.37	759.71	327.58	1087.29	2418.66
Sub Total-I		101.93	1766.06	416.77	2182.83	729.64	406.39	1136.03	3318.86
Special Category									
19	Arunachal Pradesh	0.12	372.50	1653.87	2026.17	1599.58	7657.75	9257.33	11283.50
20	Assam	2.83	968.21	1208.80	2177.01	955.11	1826.71	2781.82	4958.83
21	Himachal Pradesh	0.63	1845.40	762.08	2607.48	887.30	3833.65	4720.95	7328.43
22	Jammu & Kashmir	1.11	1261.06	617.20	1878.26	903.60	6015.01	6918.61	8796.87
23	Manipur	0.25	332.28	326.08	658.36	1204.88	4975.52	6180.40	6838.76
24	Meghalaya	0.24	854.17	590.83	1445.00	1018.08	4709.63	5727.71	7172.71
25	Mizoram	0.09	371.44	739.78	1111.22	1730.33	13595.11	15325.44	16436.67
26	Nagaland	0.21	401.72	339.95	741.67	763.52	8110.67	8874.19	9615.86
27	Sikkim	0.06	1630.17	16614.50	18244.67	2112.00	13906.83	16018.83	34263.50
28	Tripura	0.34	748.09	449.82	1197.91	1178.53	4771.03	5949.56	7147.47
29	Uttaranchal	0.9	1440.44	448.88	1889.32	596.06	3029.49	3625.55	5514.87
Sub Total-II		6.78	1091.67	988.15	2079.82	941.36	3785.32	4726.68	6806.50
Total-I+II (All Stat)		108.71	1723.99	452.41	2176.40	742.85	617.12	1359.97	3536.37

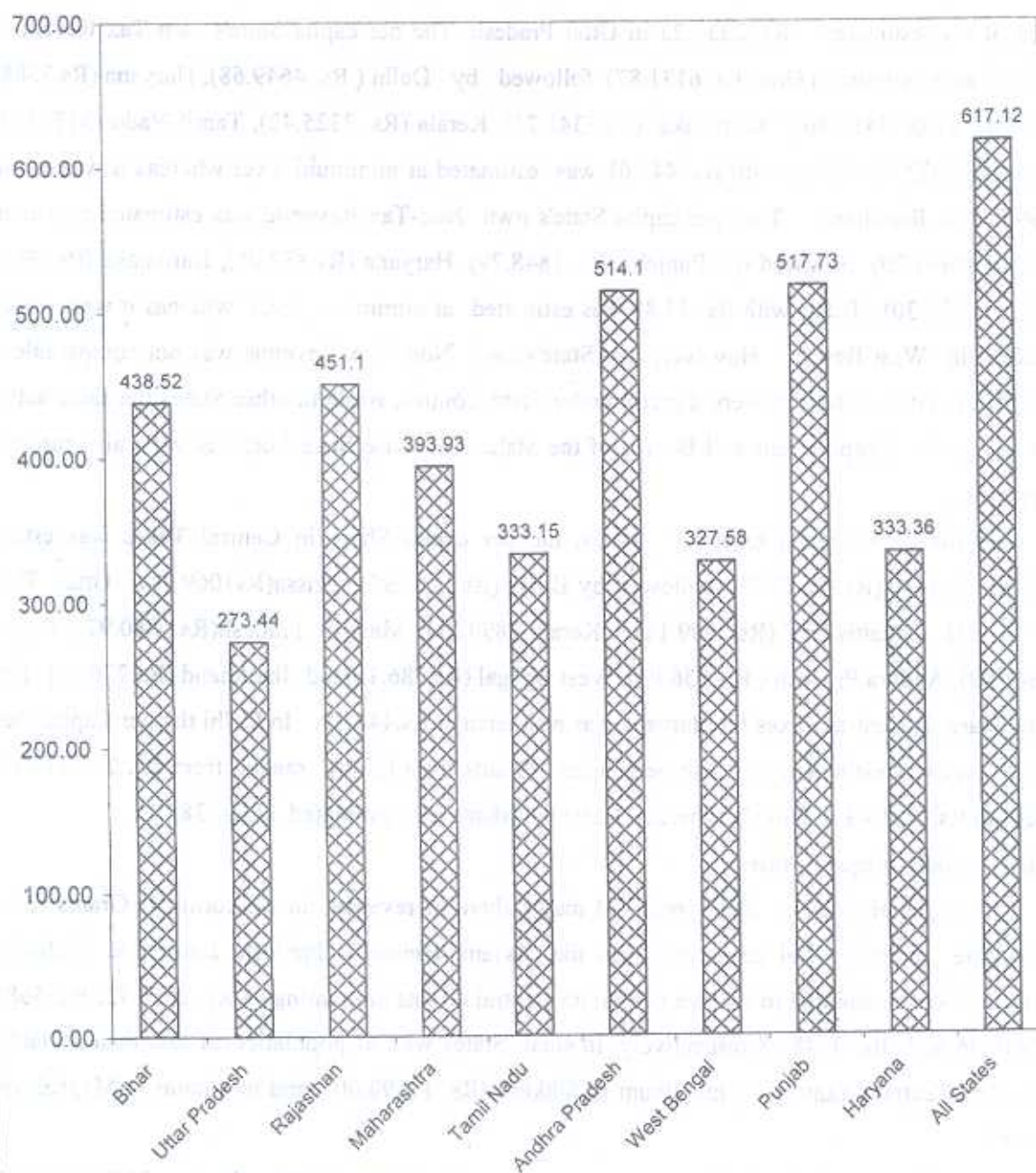
Per Capita State's Own Tax Revenue of Selected States during 2004-2005 (R.E.) (In Rs.)



**Per Capita Share in Central Taxes of Selected States
during 2004-2005 (R.E.) (In Rs.)**



**Per Capita Grants from the Centre of Selected States
during 2004-2005(R.E) (In Rs.)**



2.6 2005-2006 (Budget Estimates)

2.6 (a) Non-Special Category States

In the non-special category States, the maximum per capita revenue receipts during 2005-2006 (B.E) was estimated in Goa (Rs.19151.99) followed by Punjab (Rs. 6681.45), Delhi (Rs. 5693.52), Haryana (Rs.5256.44), Karnataka (Rs. 5226.92), Kerala (4977.24), Maharashtra (Rs.4872.44) and Tamil Nadu (Rs.4654.08). Bihar with Rs. 2075.30 was estimated at minimum level whereas it was estimated Rs. 2339.23 in Uttar Pradesh .The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 6131.87) followed by Delhi (Rs. 4649.68), Haryana (Rs.3588.16), Maharashtra (Rs. 3410.40), Karnataka (Rs.3341.71), Kerala (Rs. 3325.42), Tamil Nadu (3177.05) and Punjab (Rs.3052.77). Bihar with Rs. 441.61 was estimated at minimum level whereas it was estimated Rs. 996.03 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated maximum in Goa (Rs.10491.20) followed by Punjab (Rs. 1848.79), Haryana (Rs.837.08), Karnataka (Rs. 731.72). Delhi (Rs.676.30) . Bihar with Rs. 33.88 was estimated at minimum level whereas it was estimated Rs.122.04 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 maximum in Goa (Rs. 1643.07) followed by Bihar (Rs.1161.95), Orissa(Rs1069.44), Uttar Pradesh (Rs. 934.55), Chhattisgarh (Rs. 909.14), Kerala (899.21), Madhya Pradesh(Rs. 880.97), Rajasthan (Rs.861.09), Andhra Pradesh (Rs. 836.02), West Bengal (Rs.786.18)and Jharkhand (Rs.770.01) .The per Capita Share in Central Taxes for Haryana was estimated at Rs.446.09. In Delhi the per Capita share in Central taxes was estimated nil. The per Capita Grants from Centre ranged from Rs. 278.71 in Uttar Pradesh to Rs.1301.43 in Punjab whereas Haryana's share was estimated at Rs. 385.11.

2.6 (b) Special Category States

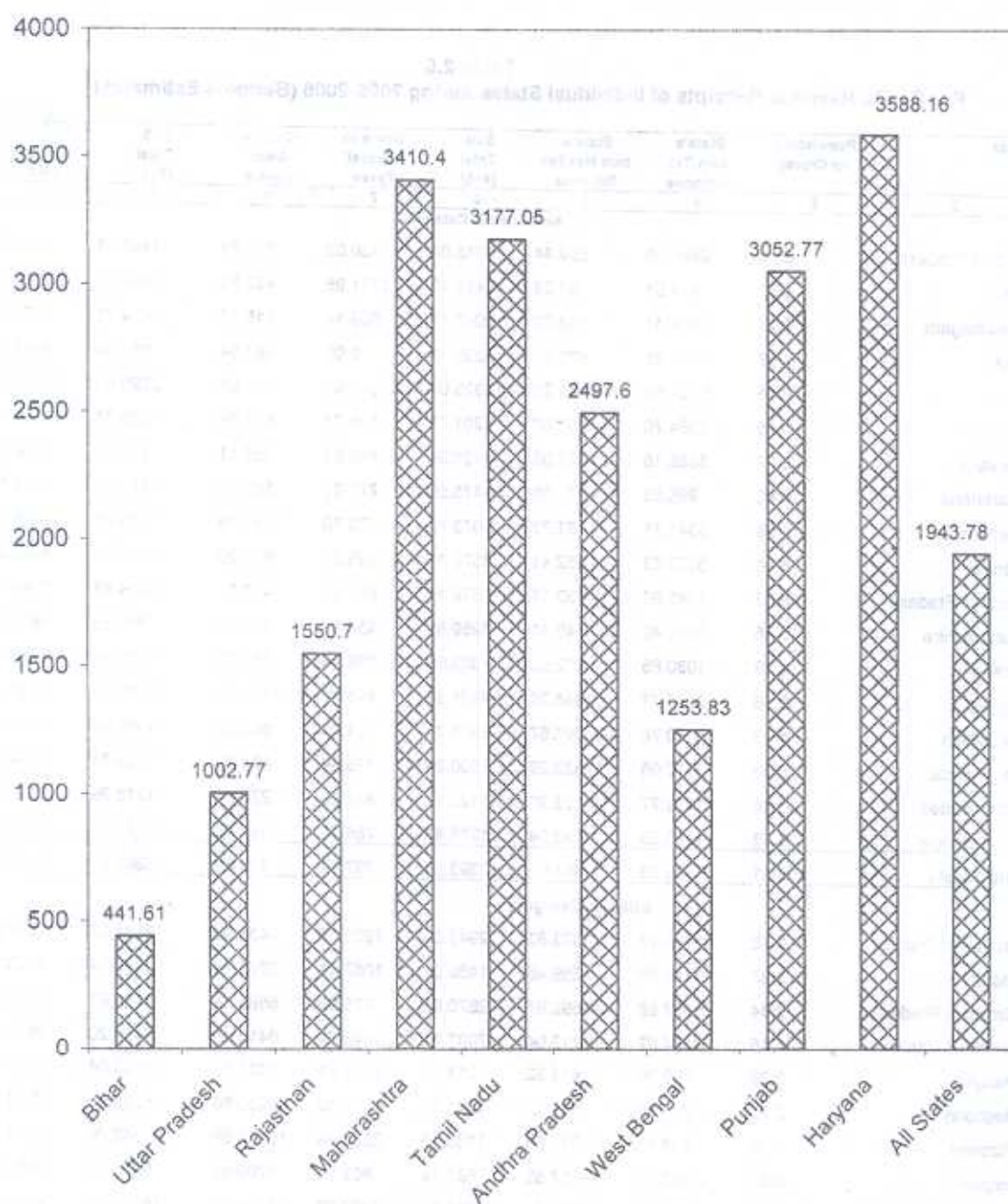
The special category States received major share of revenue in the form of Grants from the Centre .The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to receive per capita Central Grants amounting to Rs. 2075.73, Rs. 5685.83, Rs. 6410.46 and Rs. 3148.08 respectively. In small States with a population of less than 35 lakhs, the per capita Central Grants were maximum in Sikkim (Rs. 13598.00) and minimum in Meghalaya (Rs 5233.68).

The details of per capita revenue receipts of individual States during 2005-2006 (B.E) are given in Table 2.6. Graphic presentation of data of selected States has also been given alongwith the Table.

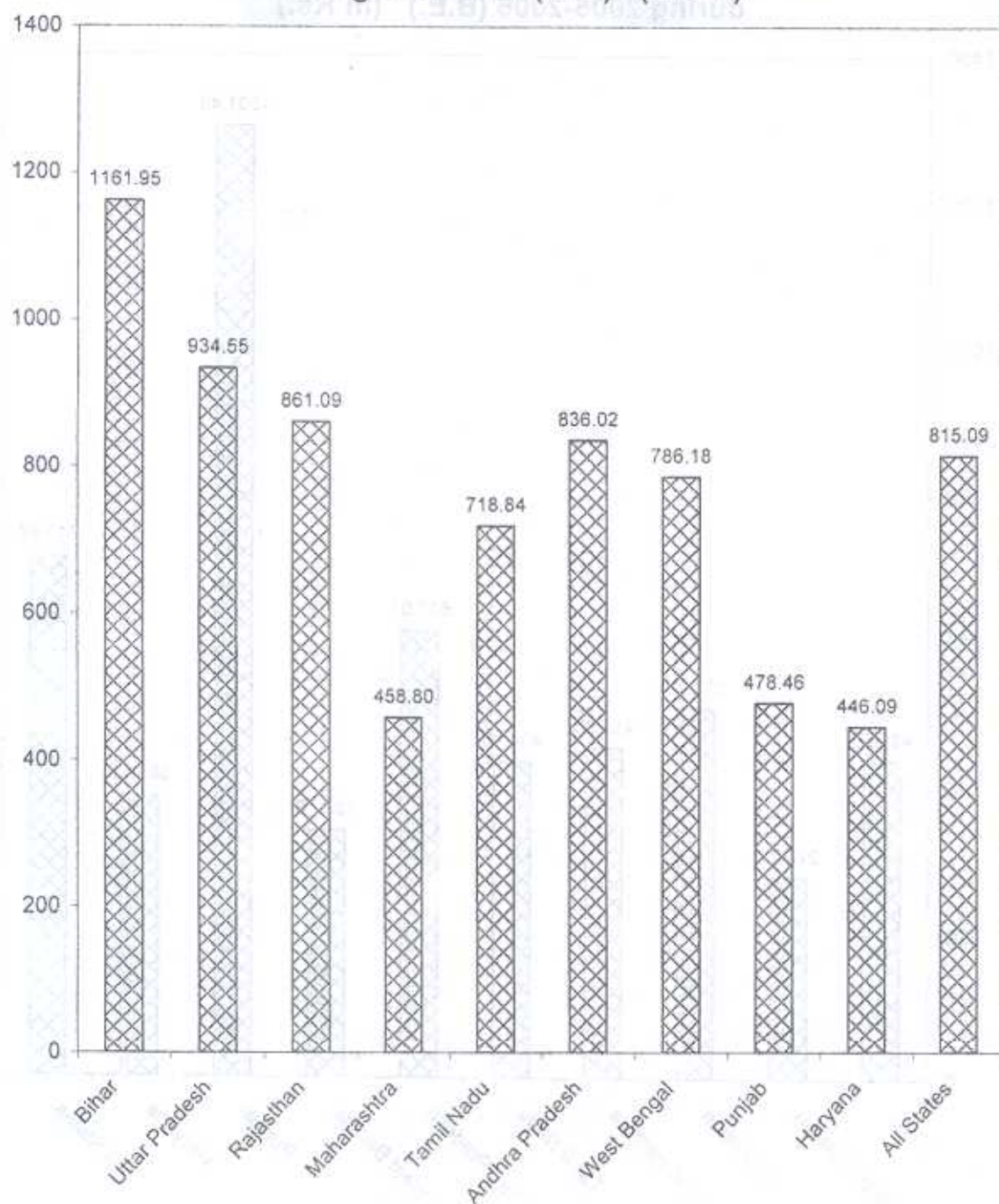
Table-2.6
Per Capita Revenue Receipts of Individual States during 2005-2006 (Budgets Estimates)

(In Rs.)									
Sr. No.	State	Population (in Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	8.00	2497.60	550.44	3048.04	836.02	613.01	1449.03	4497.07
2	Bihar	9.02	441.61	33.88	475.49	1161.95	437.86	1599.81	2075.30
3	Chhattisgarh	2.27	1504.47	542.70	2047.17	909.14	515.57	1424.71	3471.88
4	Delhi	1.59	4649.68	676.30	5325.98	0.00	367.54	367.54	5693.52
5	Goa	0.15	6131.87	10491.20	16623.07	1643.07	886.86	2529.93	19152.99
6	Gujarat	5.45	2564.70	637.07	3201.77	598.75	459.56	1058.31	4260.08
7	Haryana	2.29	3588.16	837.08	4425.24	446.09	385.11	831.20	5256.44
8	Jharkhand	2.90	996.03	479.56	1475.59	770.01	582.95	1352.96	2828.55
9	Karnataka	5.59	3341.71	731.72	4073.43	672.70	480.79	1153.49	5226.92
10	Kerala	3.34	3325.42	252.41	3577.83	899.21	500.20	1399.41	4977.24
11	Madhya Pradesh	6.63	1345.97	333.17	1679.14	880.97	433.60	1314.57	2993.71
12	Maharashtra	10.35	3410.40	549.41	3959.81	458.80	453.83	912.63	4872.44
13	Orissa	3.89	1030.86	272.82	1303.68	1069.44	889.90	1959.34	3263.02
14	Punjab	2.58	3052.77	1848.79	4901.56	478.46	1301.43	1779.89	6681.45
15	Rajasthan	6.19	1550.70	397.67	1948.37	861.09	506.53	1369.62	3317.99
16	Tamil Nadu	6.50	3177.05	323.29	3500.34	718.84	434.90	1153.74	4654.08
17	Uttar Pradesh	18.24	1002.77	123.20	1125.97	934.55	278.71	1213.26	2339.23
18	West Bengal	8.53	1253.83	122.04	1375.87	786.18	339.78	1125.96	2501.83
Sub Total-I		103.51	1989.23	404.61	2393.84	797.02	468.79	1265.81	3659.65
Special Category									
19	Arunachal Pradesh	0.12	1069.17	1873.83	2943.00	1905.75	7438.92	9344.67	12287.67
20	Assam	2.88	1110.56	369.46	1480.02	1067.41	2075.73	3143.14	4623.16
21	Himachal Pradesh	0.84	1977.98	692.97	2670.95	775.00	5685.83	6460.83	9131.78
22	Jammu & Kashmir	1.15	1384.67	713.04	2097.71	1048.74	6410.46	7459.20	9556.91
23	Manipur	0.25	400.76	412.32	813.08	1376.24	7331.80	8708.04	9521.12
24	Meghalaya	0.25	914.00	627.32	1541.32	1125.52	5233.68	6359.20	7900.52
25	Mizoram	0.09	394.56	711.00	1105.56	2523.44	12819.56	15343.00	16448.56
26	Nagaland	0.21	523.62	357.52	881.14	862.00	8709.62	9571.62	10452.76
27	Sikkim	0.06	1708.33	16546.34	18254.67	2523.00	13598.00	16121.00	34375.67
28	Tripura	0.34	904.41	195.59	1100.00	1151.00	6557.32	7708.32	8808.32
29	Uttaranchal	0.92	1801.86	575.07	2376.93	1002.09	3148.08	4150.17	6527.10
Sub Total-II		6.91	1262.93	656.98	1919.91	1085.83	4333.93	5419.76	7339.67
Total-I+II (All Stat)		110.42	1943.78	420.40	2364.18	815.09	710.67	1525.76	3889.94

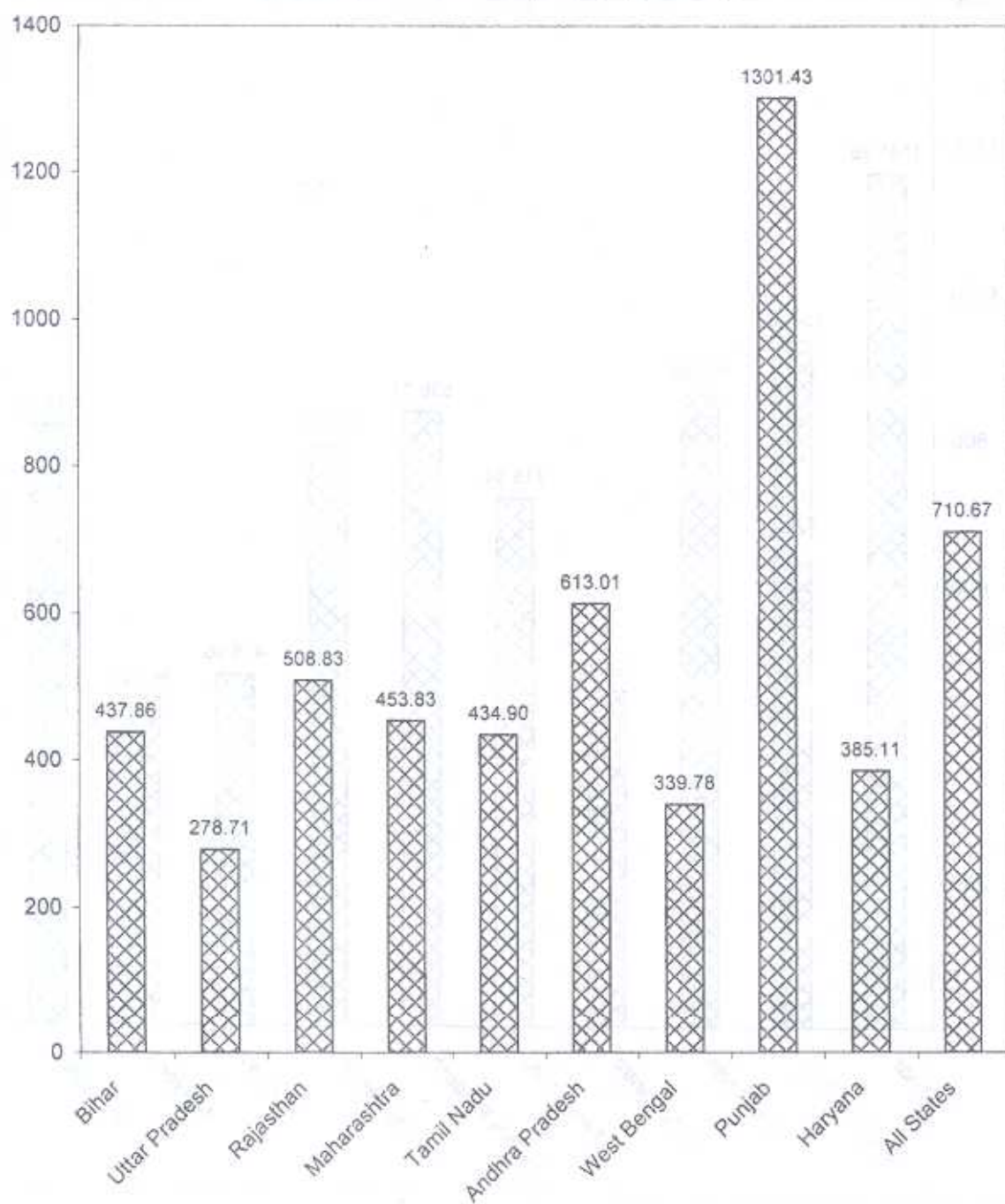
**Per Capita State's Own Tax Revenue of Selected States
during 2005-2006 (B.E.) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States
during 2005-2006 (B.E.) (In Rs.)**



**Per Capita Grants from the Centre of Selected States
during 2005-2006 (B.E.) (In Rs.)**



Structure of State's own Tax Revenue Receipts

2.7 2003-2004 (Accounts)

Out of the total State's own Tax Revenue of Rs. 159920.73 crores collected by all the States during 2003-2004 (Accounts), 61.02% of the State's own Tax Revenue came from Sales Tax, 12.28% from State Excise, 9.98% from Stamps and Registration fees, 6.34% from Taxes on Vehicles and the remaining 10.38% from Land Revenue and other Taxes and Duties. It may be noted that only 1.37% was collected from Land Revenue.

2.7 (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 (11.33%) and minimum in Tamil Nadu (0.11%) whereas it was 0.31% in Haryana. Delhi did not receive any receipt from Land Revenue. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (23.80%) followed by Karnataka (18.57%) and Uttar Pradesh (18.18%) whereas it was 14.54% in Haryana. Gujarat with 0.41% was at bottom due to prohibition in the State whereas it was 7.07% in West Bengal, 7.52% in Goa, 7.76% in Orissa and 8.11% in Kerala. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Delhi (75.37%) and minimum in Madhya Pradesh (48.51%) whereas Haryana share was 60.46%. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (12.48%) and minimum in Haryana (2.09%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.08% in Goa to 16.88% in Uttar Pradesh whereas it was 10.96% in Haryana.

2.7 (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 8.28% in Arunachal Pradesh. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (2.90%) and maximum in Arunachal Pradesh (35.76%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 44.37% in Himachal Pradesh to 74.92% in Assam. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Mizoram (9.99%) and minimum in Sikkim (2.53%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.38% in Mizoram to 13.78% in Uttaranchal.

The details of State's own Tax revenue and percentage of various State's own Tax revenue to total State's own Revenue of individual States during 2003-2004 (Accounts) are given in Table 2.7(a) & 2.7(b).

Table-2.7(a)
State's own Tax Revenue of Individual States during 2003-2004 (Accounts)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	(Rs. In Crores)
								Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	34.51	1914.98	9186.92	1067.76	1111.75	489.99	13805.91
2	Bihar	75.00	280.00	1995.29	275.00	480.00	255.62	3360.91
3	Chhattisgarh	3.81	402.35	1298.62	167.07	170.87	545.53	2588.25
4	Delhi	0.00	710.12	4435.07	175.24	435.23	128.51	5884.17
5	Goa	5.28	53.44	502.36	50.76	28.96	69.45	710.25
6	Gujarat	126.79	46.25	7169.58	936.39	824.67	2069.73	11173.41
7	Haryana	20.01	923.28	3838.00	132.39	695.62	738.75	6348.05
8	Jharkhand	7.79	252.47	1549.97	207.95	108.00	151.46	2277.64
9	Karnataka	67.84	2333.96	6648.96	800.06	1355.69	1363.61	12570.12
10	Kerala	40.59	655.91	5991.43	585.77	549.81	265.26	8088.77
11	Madhya Pradesh	43.63	1085.89	3293.26	454.92	614.49	1296.57	6788.76
12	Maharashtra	360.49	2324.42	15325.95	1205.97	3354.06	2591.26	25162.15
13	Orissa	103.26	256.37	1863.97	280.03	153.08	645.02	3301.73
14	Punjab	13.24	1462.79	3307.94	388.79	729.08	244.1	6145.94
15	Rajasthan	71.43	1163.15	3985.43	904.31	611.77	510.1	7246.19
16	Tamil Nadu	17.50	1657.1	11004.63	934.29	1316.40	1015.05	15944.97
17	Uttar Pradesh	117.67	2472.37	7884.13	676.96	2296.06	354.03	13801.22
18	West Bengal	993.26	619.95	4830.58	535.37	794.52	994.22	8767.91
Sub Total-I		2102.10	18614.81	93912.09	9779.03	15630.06	13728.26	153766.35
Special Category								
19	Arunachal Pradesh	3.57	15.42	21.79	2.03	0.31	0.00	43.12
20	Assam	62.13	129.29	1551.06	123.99	62.02	141.82	2070.31
21	Himachal Pradesh	0.84	280.12	436.75	78.37	52.37	135.88	984.33
22	Jammu & Kashmir	1.74	209.01	583.50	39.6	30.83	287.26	1151.94
23	Manipur	0.57	2.96	46.12	3.38	2.33	13.81	69.17
24	Meghalaya	0.49	52.8	110.14	5.52	3.37	5.37	177.69
25	Mizoram	0.72	1.36	23.32	3.38	0.13	4.94	33.85
26	Nagaland	0.54	1.99	45.63	6.00	0.66	13.73	68.55
27	Sikkim	0.19	25.25	48.87	2.73	1.14	29.82	108.00
28	Tripura	2.61	31.36	149.25	8.01	11.17	19.06	221.46
29	Uttaranchal	12.64	273.37	681.96	86.12	168.94	22.83	1225.86
Sub Total-II		86.04	1022.93	3678.39	359.13	333.27	674.62	6154.38
Total-I+II (All Stat)		2188.14	19637.74	97590.48	10138.16	15963.33	14402.88	159920.73

Table-2.7(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual States during 2003-2004 (Accounts)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.25	13.87	66.54	7.74	8.05	3.55	100.00
2	Bihar	2.23	8.33	59.37	8.18	14.28	7.61	100.00
3	Chhattisgarh	0.15	15.55	50.17	6.45	6.60	21.08	100.00
4	Delhi	0.00	12.07	75.37	2.98	7.40	2.18	100.00
5	Goa	0.74	7.52	70.73	7.15	4.08	9.78	100.00
6	Gujarat	1.14	0.41	64.17	8.38	7.38	18.52	100.00
7	Haryana	0.31	14.54	60.46	2.09	10.96	11.64	100.00
8	Jharkhand	0.34	11.09	68.05	9.13	4.74	6.65	100.00
9	Karnataka	0.54	18.57	52.89	6.36	10.79	10.85	100.00
10	Kerala	0.50	8.11	74.07	7.24	6.80	3.28	100.00
11	Madhya Pradesh	0.64	16.00	48.51	6.70	9.05	19.10	100.00
12	Maharashtra	1.43	9.24	60.91	4.79	13.33	10.30	100.00
13	Orissa	3.13	7.76	56.45	8.48	4.64	19.54	100.00
14	Punjab	0.22	23.80	53.82	6.33	11.86	3.97	100.00
15	Rajasthan	0.99	16.05	55.00	12.48	8.44	7.04	100.00
16	Tamil Nadu	0.11	10.39	69.02	5.86	8.25	6.37	100.00
17	Uttar Pradesh	0.85	18.18	56.50	4.98	16.88	2.60	100.00
18	West Bengal	11.33	7.07	55.09	6.11	9.06	11.34	100.00
Aggregate-I		1.37	12.11	61.07	6.36	10.16	8.93	100.00
19	Arunachal Pradesh	8.28	35.76	50.53	4.71	0.72	0.00	100.00
20	Assam	3.00	6.24	74.92	5.99	3.00	6.85	100.00
21	Himachal Pradesh	0.09	28.46	44.37	7.96	5.32	13.80	100.00
22	Jammu & Kashmir	0.15	18.14	50.65	3.44	2.68	24.94	100.00
23	Manipur	0.82	4.28	66.68	4.89	3.37	19.96	100.00
24	Meghalaya	0.28	29.71	61.98	3.11	1.90	3.02	100.00
25	Mizoram	2.13	4.02	68.89	9.99	0.38	14.59	100.00
26	Nagaland	0.79	2.90	66.57	8.75	0.96	20.03	100.00
27	Sikkim	0.17	23.38	45.25	2.53	1.06	27.61	100.00
28	Tripura	1.18	14.16	67.39	3.62	5.04	8.61	100.00
29	Uttaranchal	1.03	22.30	54.00	7.02	13.78	1.87	100.00
Aggregate-II		1.40	16.62	59.77	5.84	5.41	10.96	100.00
Overall		1.37	12.28	61.02	6.34	9.98	9.01	100.00

2.8 2004 2005 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 187415.34 crores collected by all the States during 2004-2005 (R.E), 61.54% of the State's own Tax Revenue came from Sales Tax, 11.97% from State Excise, 10.08% from Stamps and Registration fees, 5.84% from Taxes on Vehicles and the remaining 10.57% from Land Revenue and other Taxes and Duties. It may be noted that only 1.26% was collected from Land Revenue.

2.8(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 (11.19%) and minimum in Tamil Nadu (0.12 %) whereas it was 0.28% in Haryana. Delhi did not receive any receipt from Land Revenue. The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Punjab (21.47%) followed by Uttar Pradesh (17.86%) and Karnataka (17.46%), whereas it was 12.77% in Haryana. Gujarat with 0.41% was at the bottom due to prohibition in the State whereas it was 5.20% in Jharkhand, 6.70% in West Bengal, 7.23 % in Goa and 7.85% in Kerala. The percentage share of Sales Tax of a State to its total State's own Tax Revenue was maximum in Kerala (74.53%) and minimum in Chhattisgarh (49.02%) whereas it was 64.38% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was maximum in Rajasthan 9.42% and minimum in Haryana 1.92%. The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.78% in Goa to 16.36% in Uttar Pradesh whereas it was 10.07% in Haryana.

2.8 (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 0.17 in Jammu Kashmir to 4.48% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's own Tax Revenue was minimum in Nagaland (2.97%) and maximum in Meghalaya (38.05%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 35.78 % in Sikkim to 75.83% in Assam. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was maximum in Mizoram (9.57%) and minimum in Sikkim (1.84%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.30% in Mizoram to 11.82 % in Uttaranchal.

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 individual States during 2004 -2005 (R.E) are given in Tables 2.8 (a) & 2.8 (b).

Table-2.8(a)
State's own Tax Revenue of Individual States during 2004-2005 (Revised Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	(Rs. In Crores)
								Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	126.48	2477.11	11242.44	1395.80	1312.01	757.25	17311.09
2	Bihar	25.00	290.00	2070	250.00	500.00	334.5	3469.50
3	Chhattisgarh	8.90	499.40	1492.70	179.94	200.01	663.89	3044.84
4	Delhi	0.00	820.00	4799.00	200.00	600.00	162.00	6581.00
5	Goa	7.00	60.50	600.00	55.00	40.00	73.66	836.16
6	Gujarat	105.48	51.11	8100.01	1100.00	963.26	2216.54	12536.40
7	Haryana	20.65	945.00	4764.79	142.00	745.25	783.35	7401.04
8	Jharkhand	16.96	125.00	1782.47	224.59	125.00	127.86	2401.88
9	Karnataka	82.15	2750.00	8516.86	1000.00	1800.00	1598.84	15747.85
10	Kerala	54.86	737.55	7001.30	658.09	684.20	258.33	9394.33
11	Madhya Pradesh	61.38	1185.00	3960.00	550.01	760.00	1367.76	7884.15
12	Maharashtra	379.5	2500.00	18574.60	1200.00	4000.00	3952.32	30606.52
13	Orissa	120.00	290.16	2063.00	320.59	190.90	603.64	3588.29
14	Punjab	8.63	1480.00	3850.00	405.00	890.00	260.16	6893.79
15	Rajasthan	70.08	1300.00	4720.00	785.00	790.00	663.40	8328.48
16	Tamil Nadu	21.44	2360.00	12655.33	1027.72	1487.22	1009.56	18561.27
17	Uttar Pradesh	75.00	2800.00	9000.01	429.77	2564.00	806.34	15675.12
18	West Bengal	1091.73	652.98	5555.17	615.00	913.69	923.52	9752.09
Sub Total-I		2275.34	21323.81	110747.68	10538.51	18565.54	16562.92	180013.80
Special Category								
19	Arunachal Pradesh	2.00	17.00	23.00	2.20	0.50	0.00	44.70
20	Assam	70.19	150.07	2077.91	140.11	70.08	231.68	2740.04
21	Himachal Pradesh	3.05	300.00	530.00	86.39	40.05	193.11	1162.60
22	Jammu & Kashmir	2.43	205.00	780.00	40.97	37.80	333.58	1399.78
23	Manipur	0.71	3.50	55.00	4.32	2.53	17.01	83.07
24	Meghalaya	0.44	78.00	108.00	6.3	4.20	8.06	205.00
25	Mizoram	0.82	1.36	23.00	3.20	0.10	4.95	33.43
26	Nagaland	0.50	2.50	60.36	6.10	0.70	14.20	84.36
27	Sikkim	0.66	29.47	35.00	1.80	1.09	29.79	97.81
28	Tripura	2.74	36.06	171.64	10.10	12.85	20.96	254.35
29	Uttaranchal	3.06	298.31	718.27	93.5	153.26	30.00	1296.40
Sub Total-II		86.60	1121.27	4582.18	404.99	323.16	883.34	7401.54
Total-I+II (All States)		2361.94	22445.08	115329.86	10943.50	18888.70	17446.26	187415.34

Table-2.8(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual States during 2004-2005 (Revised Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.73	14.51	64.94	8.06	7.58	4.38	100.00
2	Bihar	0.72	8.36	59.66	7.21	14.41	9.64	100.00
3	Chhattisgarh	0.29	16.40	49.02	5.91	6.57	21.81	100.00
4	Delhi	0.00	12.46	72.92	3.04	9.12	2.46	100.00
5	Goa	0.84	7.23	71.76	6.58	4.78	8.81	100.00
6	Gujarat	0.84	0.41	64.61	8.78	7.58	17.68	100.00
7	Haryana	0.28	12.77	64.38	1.92	10.07	10.58	100.00
8	Jharkhand	0.71	5.20	74.21	9.35	5.21	5.32	100.00
9	Karnataka	0.52	17.46	54.09	6.35	11.43	10.15	100.00
10	Kerala	0.58	7.85	74.53	7.01	7.28	2.75	100.00
11	Madhya Pradesh	0.78	15.03	50.23	6.97	9.64	17.35	100.00
12	Maharashtra	1.24	8.17	60.69	3.92	13.07	12.91	100.00
13	Orissa	3.34	6.09	57.49	8.94	5.32	16.82	100.00
14	Punjab	0.13	21.47	55.85	5.87	12.91	3.77	100.00
15	Rajasthan	0.64	19.61	56.67	8.42	9.49	7.97	100.00
16	Tamil Nadu	0.12	12.71	68.18	5.54	8.01	8.44	100.00
17	Uttar Pradesh	0.46	17.86	57.42	2.74	16.36	5.14	100.00
18	West Bengal	11.19	6.70	56.96	6.31	9.37	9.47	100.00
	Aggregate-I	1.26	11.85	61.52	5.86	10.31	9.20	100.00
Special Category								
19	Arunachal Pradesh	4.48	38.03	51.45	4.92	1.12	0.00	100.00
20	Assam	2.56	5.48	75.83	5.11	2.56	8.46	100.00
21	Himachal Pradesh	0.26	25.80	45.59	8.29	3.45	16.61	100.00
22	Jammu & Kashmir	0.17	14.65	55.72	2.93	2.70	23.83	100.00
23	Manipur	0.85	4.21	66.21	5.20	3.05	20.48	100.00
24	Meghalaya	0.22	38.05	52.68	3.07	2.05	3.93	100.00
25	Mizoram	2.45	4.07	68.80	9.57	0.30	14.81	100.00
26	Nagaland	0.59	2.97	71.55	7.23	0.83	16.83	100.00
27	Sikkim	0.68	30.13	35.78	1.84	1.11	30.46	100.00
28	Tripura	1.08	14.18	67.48	3.97	5.05	8.24	100.00
29	Uttaranchal	0.24	23.01	55.41	7.21	11.82	2.31	100.00
	Aggregate-II	1.17	15.15	61.91	5.47	4.37	11.93	100.00
	Overall	1.25	11.97	61.54	5.84	10.08	9.31	100.00

2.9 2005-2006 (Budget Estimates)

Out of total State's own Tax Revenue of Rs. 214631.96 crores estimated by all the States during 2005-2006 (B.E), 62.50% of the State's own Tax Revenue was estimated from Sales Tax. 11.63% from State Excise, 10.16 % from Stamps and Registration fees, 5.88% from Taxes on Vehicles and the remaining 9.83% from Land Revenue and other Taxes and Duties. It may be noted that only 1.07% was collected from Land Revenue.

2.9(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 (6.94%) and minimum in Tamil Nadu (0.12%). Delhi did not estimate any receipt from Land Revenue. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Punjab (19.36%) followed by Uttar Pradesh (17.49%) and Karnataka (16.05%). Gujarat with 0.39% was estimated at bottom due to prohibition in the State. It was estimated 5.36% in Jharkhand, 7.02% in West Bengal, 7.23% in Goa and 7.43% in Kerala whereas it was estimated 11.77% in Haryana. The percentage share of sales Tax of a State to its total State's own tax revenue was maximum in Jharkhand (74.43%) and minimum in Chhattishgarh (51.12%) whereas Haryana share was 66.81%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Orissa (9.48%) and minimum in Haryana (1.89%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.33% in Jharkhand to 16.01% in Uttar Pradesh whereas it was 9.98% in Haryana.

2.9 (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 0.14% in Jammu & Kashmir to 4.04% in Assam. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated minimum in Nagaland (2.27%) and maximum in Meghalaya (35.01%). The estimated percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 39.02% in Sikkim to (81.84%) in Arunachal Pradesh. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Mizoram (9.15 %) and minimum in Arunachal Pradesh (1.95%) The estimated percentage share of Stamps and Registration fees of a State to its total State's own Taxes ranged from 0.28% in Mizoram to 13.26% in Uttaranchal.

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 individual States during 2005-2006 (B.E) are given in Tables 2.9(a) & 2.9 (b).

Table-2.9(a)
State's own Tax Revenue of Individual States during 2005-2006 (Budget Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	(Rs. In Crores) Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	127.48	2651.18	13156.16	1612.17	1511.31	722.49	19980.79
2	Bihar	35.00	335.00	2356.31	310.00	600.00	347.00	3983.31
3	Chhattisgarh	8.19	525.00	1745.81	203.01	225.01	708.14	3415.16
4	Delhi	0.00	900.00	5298.00	300.00	700.00	195.00	7393.00
5	Goa	7.70	66.55	660.00	60.50	44.00	81.03	919.78
6	Gujarat	134.42	54.69	9000.00	1300.00	1100.00	2388.49	13977.6
7	Haryana	62.50	967.00	5490.00	155.00	820.00	722.39	8216.89
8	Jharkhand	30.00	155.00	2149.95	270.00	125.00	158.53	2888.48
9	Karnataka	82.15	2997.72	10496.30	1118.00	2180.00	1805.99	18680.16
10	Kerala	68.60	825.82	8200.01	771.01	895.27	346.18	11106.89
11	Madhya Pradesh	85.55	1300.00	4676.00	600.00	830.00	1432.25	8923.8
12	Maharashtra	424.07	2800.00	22126.41	1350.00	4500.00	4095.20	35297.68
13	Orissa	132.00	500.00	2140.00	380.00	230.00	626.02	4010.02
14	Punjab	10.14	1525.00	4300.00	430.00	1100.00	511.00	7876.14
15	Rajasthan	92.08	1508.00	5425.00	860.00	980.00	753.75	9598.83
16	Tamil Nadu	25.46	2478.00	14360.71	1130.50	1562.81	1093.34	20650.82
17	Uttar Pradesh	76.50	3200.00	10624.00	568.74	2928.00	973.34	18290.58
18	West Bengal	742.42	750.92	8502.89	700.00	1050.74	946.20	10695.17
	Sub Total-I	2144.26	23739.88	128609.55	12138.93	21362.14	17910.34	205905.10
Special Category								
19	Arunachal Pradesh	2.20	18.00	105.00	2.50	0.60	0.00	128.30
20	Assam	129.31	172.15	2425.86	158.32	79.19	233.58	3198.41
21	Himachal Pradesh	2.18	315.00	600.00	110.00	71.58	167.15	1265.91
22	Jammu & Kashmir	2.17	211.00	950.00	42.65	39.60	346.95	1592.37
23	Manipur	0.80	3.92	70.00	4.84	2.83	17.80	100.19
24	Meghalaya	0.46	80.00	128.50	6.66	4.40	8.48	228.50
25	Mizoram	0.85	1.38	25.00	3.25	0.10	4.95	35.51
26	Nagaland	0.55	2.50	85.00	6.80	0.80	14.31	109.96
27	Sikkim	0.74	26.48	40.00	2.20	1.28	31.80	102.50
28	Tripura	3.01	42.00	210.00	14.00	15.00	23.49	307.50
29	Uttaranchal	8.53	357.97	890.00	135.00	219.78	46.43	1657.71
	Sub Total-II	160.80	1230.38	5529.36	486.22	435.16	894.94	8726.86
	Total-I+II (All States)	2295.06	24970.26	134138.91	12625.15	21797.30	18805.28	214631.96

Table-2.9(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual State during 2005-2006 (Budget Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.64	14.27	65.84	8.07	7.56	3.62	100.00
2	Bihar	0.88	8.41	59.16	7.78	15.06	8.71	100.00
3	Chhattisgarh	0.24	15.37	51.12	5.94	8.59	20.74	100.00
4	Delhi	0.00	12.17	71.68	4.06	9.47	2.64	100.00
5	Goa	0.84	7.23	71.76	6.58	4.78	8.81	100.00
6	Gujarat	0.96	0.39	64.39	9.30	7.87	17.09	100.00
7	Haryana	0.76	11.77	69.81	1.89	9.98	8.79	100.00
8	Jharkhand	1.04	5.36	74.43	9.35	4.33	5.48	100.00
9	Karnataka	0.44	16.05	56.19	5.98	11.67	9.67	100.00
10	Kerala	0.62	7.43	73.83	6.94	8.06	3.12	100.00
11	Madhya Pradesh	0.96	14.67	52.40	6.72	9.30	16.05	100.00
12	Maharashtra	1.20	7.93	62.69	3.83	12.75	11.60	100.00
13	Orissa	3.29	12.47	53.37	9.48	5.73	15.66	100.00
14	Punjab	0.13	19.36	54.59	5.46	13.97	6.49	100.00
15	Rajasthan	0.96	15.71	56.52	8.96	10.00	7.85	100.00
16	Tamil Nadu	0.12	12.00	69.54	5.48	7.57	5.29	100.00
17	Uttar Pradesh	0.42	17.49	57.54	3.22	16.01	5.32	100.00
18	West Bengal	6.94	7.02	80.80	6.55	9.82	8.67	100.00
	Aggregate-I	1.04	11.53	62.46	5.90	10.37	8.70	100.00
Special Category								
19	Arunachal Pradesh	1.71	14.03	81.64	1.95	0.47	0.00	100.00
20	Assam	4.04	5.38	75.85	4.95	2.48	7.30	100.00
21	Himachal Pradesh	0.17	24.83	47.40	8.69	5.66	13.20	100.00
22	Jammu & Kashmir	0.14	13.25	59.66	2.66	2.48	21.79	100.00
23	Manipur	0.80	3.91	69.87	4.83	2.82	17.77	100.00
24	Meghalaya	0.20	36.01	50.24	2.91	1.93	3.71	100.00
25	Mizoram	2.40	3.83	70.40	9.15	0.28	13.94	100.00
26	Nagaland	0.50	2.27	77.30	6.19	0.73	13.01	100.00
27	Sikkim	0.72	25.83	39.02	2.15	1.25	31.03	100.00
28	Tripura	0.98	13.68	68.29	4.55	4.86	7.64	100.00
29	Uttaranchal	0.52	21.59	53.69	8.14	13.26	2.80	100.00
	Aggregate-II	1.73	14.10	63.36	5.57	4.99	10.25	100.00
	Overall	1.07	11.63	62.50	5.86	10.16	8.76	100.00

Per Capita State's own Tax Revenue Receipts

2.10 2003 2004 (Accounts)

2.10 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs. 119.53) and minimum in Chhattisgarh (Rs. 1.75) whereas it was Rs. 2.74 in Tamil Nadu, Rs. 2.77 in Jharkhand, Rs. 4.42 in Andhra Pradesh, Rs. 5.25 in Punjab and Rs. 6.71 in Uttar Pradesh, Rs. 6.85 in Madhya Pradesh, Rs. 8.60 in Bihar and Rs. 9.05 in Haryana. In Delhi the per capita revenue receipt from land revenue was nil. The per capita revenue receipt from State Excise was maximum in Punjab (Rs.580.47) followed by Delhi (Rs.476.59), Karnataka 428.25 and Haryana (417.77). The per capita State Excise was minimum in Gujarat(Rs. 8.74) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs.228.82 in Bihar to Rs.3588.29 in Goa whereas it was Rs. 1736.65 in Haryana. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.362.57) and minimum in Bihar(Rs.31.54) whereas it was Rs. 38.62 in Uttar Pradesh, Rs. 59.90 in Haryana and Rs.64.42 in West Bengal. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 333.07) followed by Haryana (Rs. 314.76) and Delhi (Rs. 292.10).

2.10 (b) Special Category States

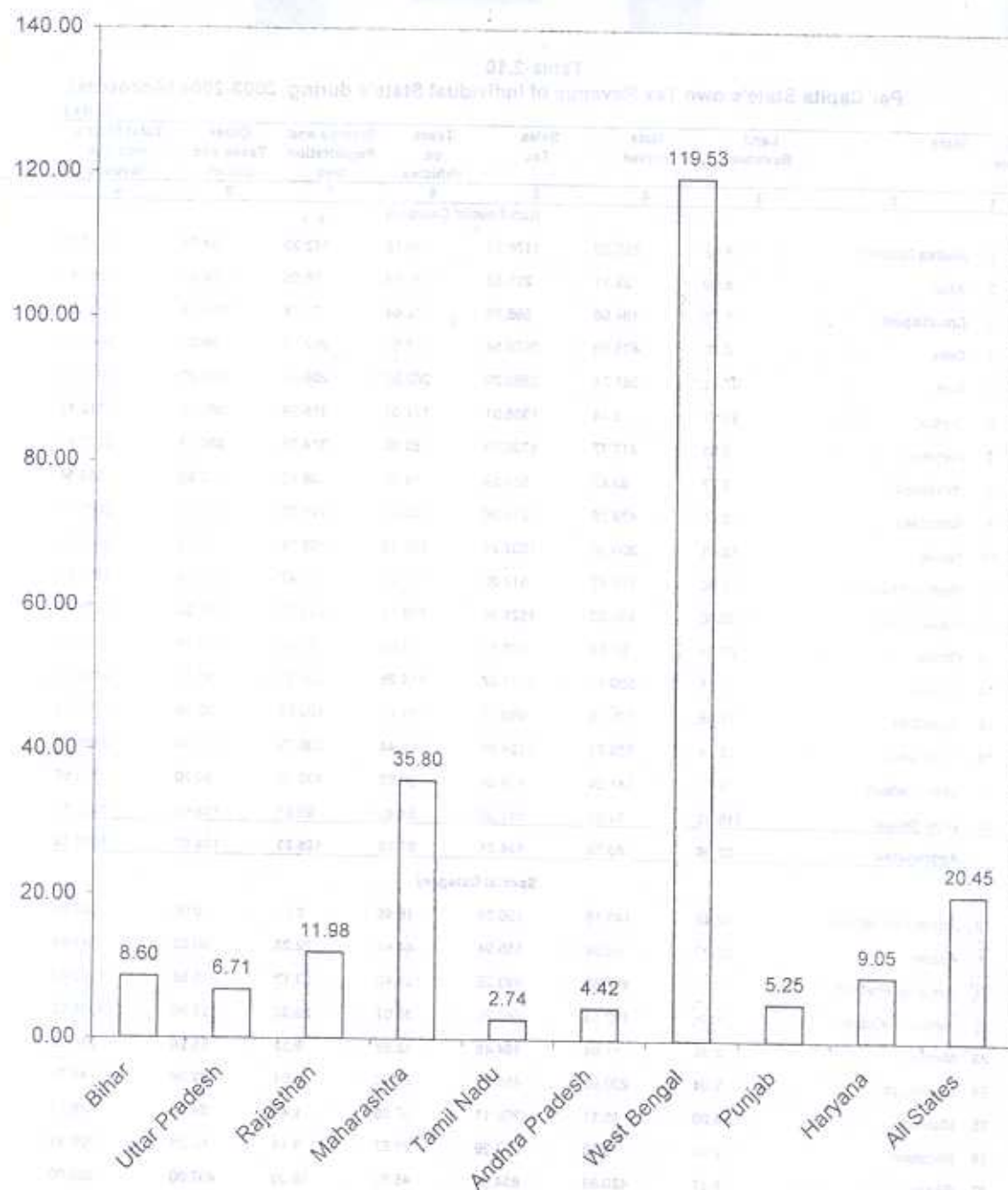
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Arunachal Pradesh (Rs.32.45) followed by Assam (Rs.22.27), Uttaranchal (Rs.14.20), Mizoram(Rs.8.00) and Tripura (Rs.7.91). In the remaining special category States, it was less than Rs. 4.00. The per capita revenue receipt from State Excise ranged from Rs. 9.48 in Nagaland to Rs. 444.63 in Himachal Pradesh. The Per capita revenue receipts from Sales Tax ranged from Rs. 184.48 in Manipur to Rs. 814.50 in Sikkim. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh(Rs. 124.40) and minimum in Manipur(Rs.13.52). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 83 in all the special category States except in Uttranchal (Rs. 189.82).

The details of per capita State's own Tax Revenue of individual States during 2003-2004 (Accounts) are given in Table 2.10. Graphic presentation of data of selected States has also been given alongwith the Table.

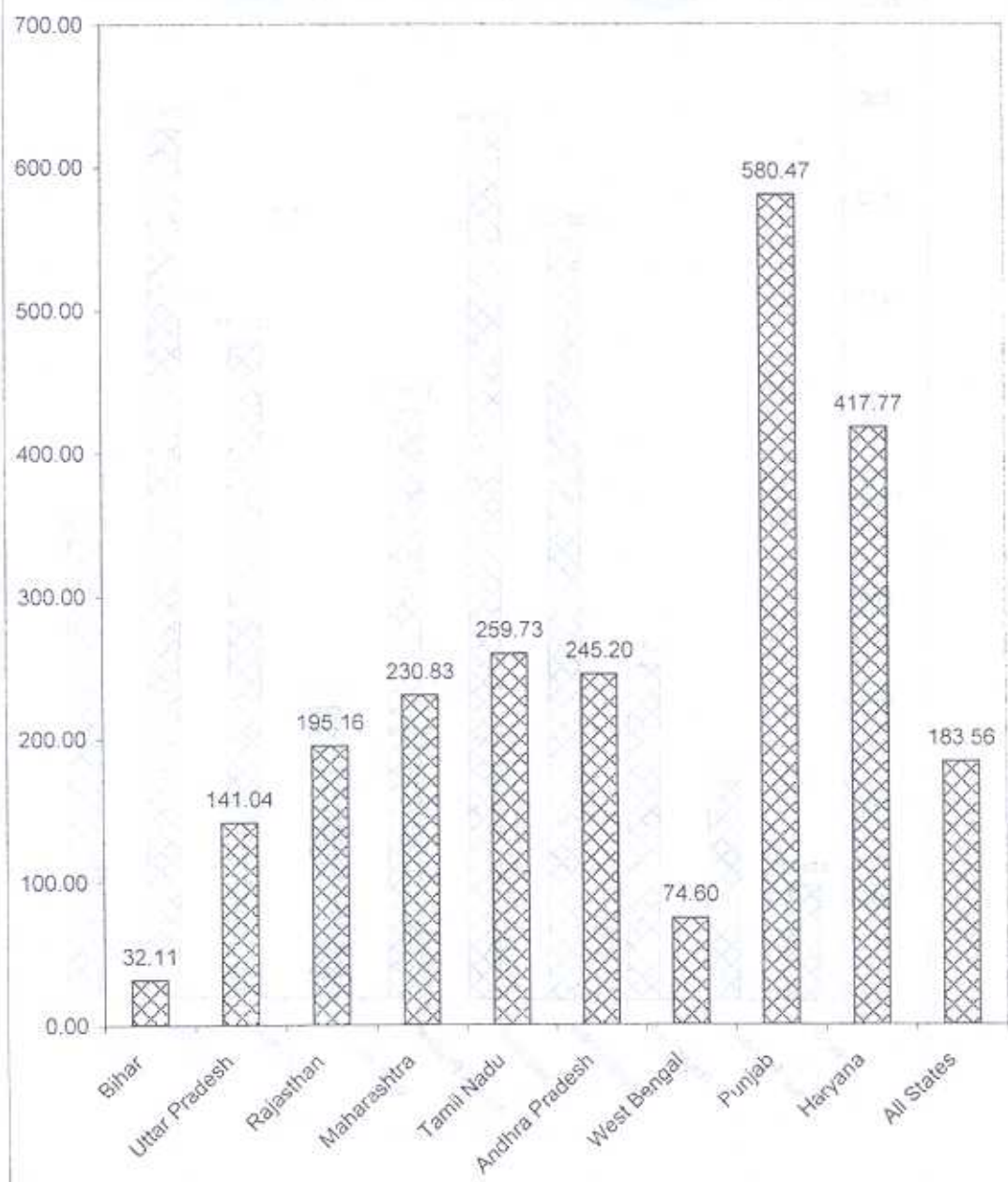
Table-2.10
Per Capita State's own Tax Revenue of Individual State's during 2003-2004 (Accounts)

For Capital Budgeting Tax Revenue (Maharashtra State) During 2007-08 (in Rs. Crores)								(In Rs.)
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	4.42	245.20	1176.30	136.72	142.35	62.74	1767.73
2	Bihar	8.60	32.11	228.82	31.54	55.05	29.31	385.43
3	Chhattisgarh	1.75	184.56	595.70	76.64	78.38	250.24	1187.27
4	Delhi	0.00	476.59	2978.56	117.61	292.10	86.25	3949.11
5	Goa	37.71	381.71	3588.29	362.57	206.66	496.07	5073.21
6	Gujarat	23.97	8.74	1355.31	177.01	155.89	391.25	2112.17
7	Haryana	9.05	417.77	1738.65	59.90	314.76	334.28	2872.41
8	Jharkhand	2.77	89.85	551.59	74.00	38.43	53.90	810.54
9	Karnataka	12.45	428.25	1219.99	146.80	248.75	250.20	2306.44
10	Kerala	12.41	209.58	1832.24	179.13	168.14	81.12	2473.62
11	Madhya Pradesh	8.85	170.47	517.00	71.42	96.47	203.54	1065.75
12	Maharashtra	35.80	230.83	1521.94	119.76	333.07	257.32	2498.72
13	Orissa	27.25	67.64	491.81	73.89	40.39	170.19	871.17
14	Punjab	5.25	580.47	1312.67	154.28	289.32	96.87	2438.86
15	Rajasthan	11.98	195.16	868.70	151.73	102.65	85.59	1215.81
16	Tamil Nadu	2.74	259.73	1724.86	146.44	206.33	159.10	2499.20
17	Uttar Pradesh	6.71	141.04	438.34	38.62	130.98	20.20	775.89
18	West Bengal	119.53	74.60	581.30	64.42	95.61	119.64	1055.10
Aggregate-I		20.96	185.59	936.31	97.50	155.83	136.87	1533.08
Special Category								
19	Arunachal Pradesh	32.45	140.18	198.09	18.45	2.81	0.00	392.00
20	Assam	22.27	46.34	555.94	44.44	22.23	50.83	742.04
21	Himachal Pradesh	1.33	444.63	693.25	124.40	83.13	215.68	1562.42
22	Jammu & Kashmir	1.61	193.53	540.28	36.67	26.55	265.96	1066.62
23	Manipur	2.28	11.84	184.48	13.52	9.32	55.24	276.68
24	Meghalaya	2.04	220.00	458.92	23.00	14.04	22.38	740.38
25	Mizoram	8.00	15.11	259.11	37.56	1.44	54.89	376.11
26	Nagaland	2.57	9.48	217.29	28.57	3.14	65.38	326.43
27	Sikkim	3.17	420.83	814.50	45.50	19.00	497.00	1800.00
28	Tripura	7.91	95.03	452.27	24.27	33.85	57.76	671.09
29	Uttaranchal	14.20	307.16	743.78	96.76	189.82	25.76	1377.48
Aggregate-II		12.88	163.13	650.66	53.76	49.89	100.99	921.31
Overall		20.45	183.56	912.23	94.77	149.22	134.63	1494.86

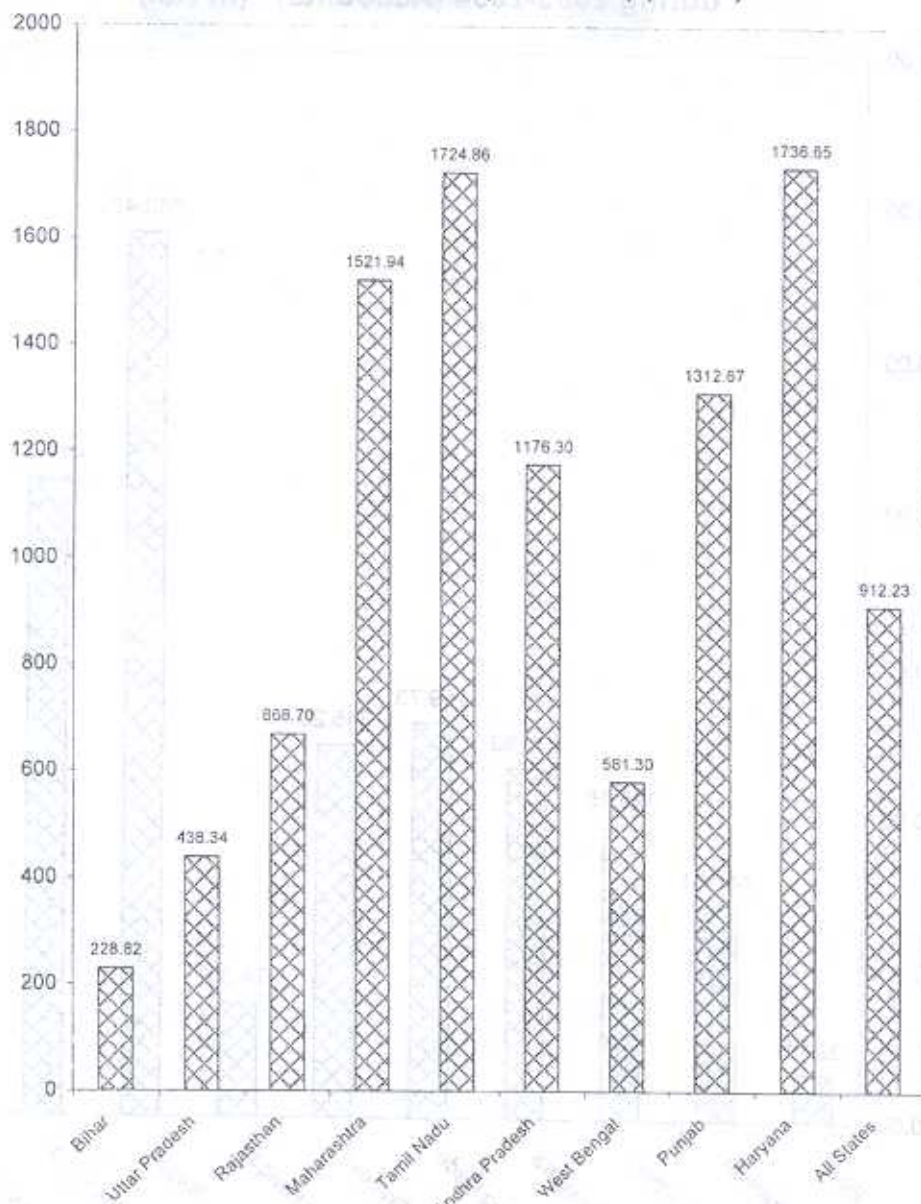
Per Capita Land Revenue of Selected States during 2003-2004 (Accounts) (In Rs.)



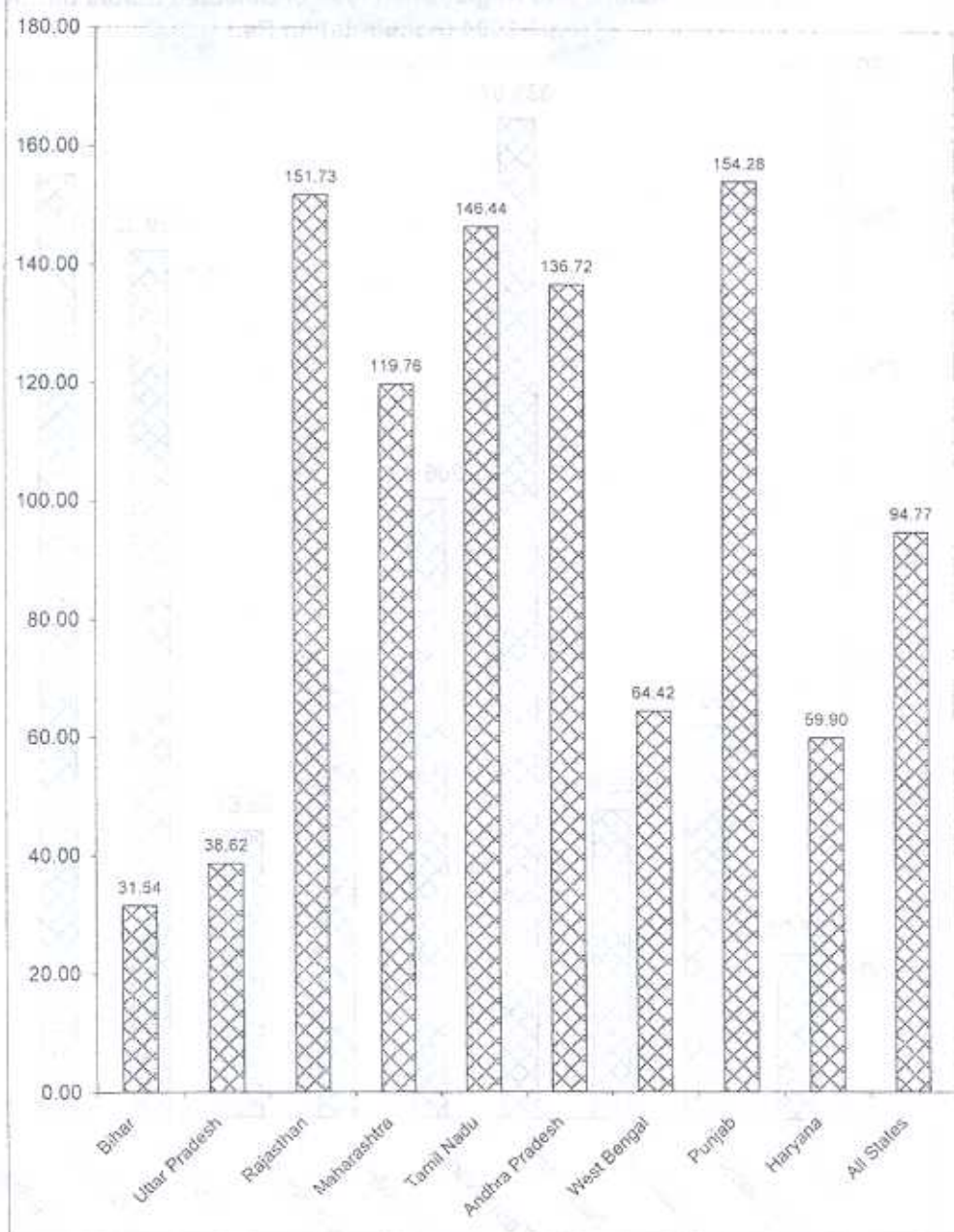
**Per Capita State Excise of Selected States
during 2003-2004 (Accounts) (In Rs.)**



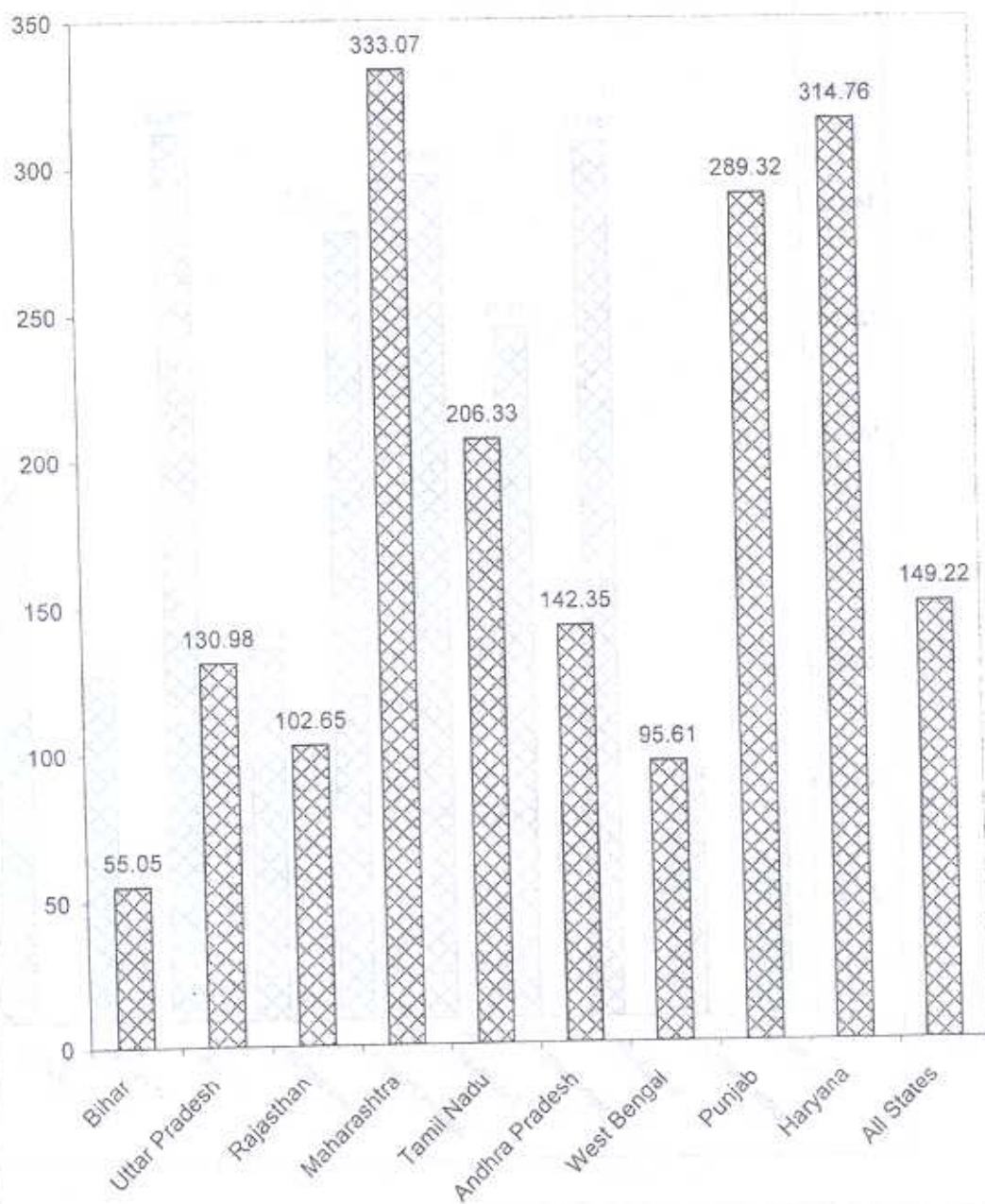
Per Capita Sales Tax of Selected States
during 2003-2004 (Accounts) (In Rs.)



Per Capita Taxes on Vehicles of Selected States
during 2003-2004 (Accounts) (In Rs.)



Per Capita Stamps and Registration fees of Selected States during
2003-2004 (Accounts) (In Rs.)



2.11 2004-2005 (Revised Estimates)

2.11 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal(Rs. 129.66) and minimum in Bihar (Rs. 2.82) whereas it was Rs.3.33 in Tamil Nadu, Rs. 3.38 in Punjab, Rs.3.99 in Chhattisgarh, Rs.4.19 in Uttar Pradesh, Rs.5.93 in Jharkhand Rs.9.18 in Haryana and Rs.9.44 in Madhya Pradesh . In Delhi the per capita revenue receipt from Land Revenue was nil. The per capita revenue receipt from State Excise was maximum in Punjab (Rs.580.39) followed by Delhi (Rs.532.47), Karnataka (Rs. 498.19),Goa (Rs. 403.33) and Haryana (Rs. 420.00). The per capita revenue receipts from State Excise was minimum in Gujarat (Rs.9.52) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 233.37 in Bihar to Rs. 4000.00 in Goa whereas it was Rs. 2117.68 in Haryana. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.366.67) and minimum in Uttar Pradesh(Rs.24.04) whereas it was Rs. 28.18 in Bihar, Rs. 63.11 Haryana and Rs. 73.04 in West Bengal. The per capita revenue receipts from Stamps and Registration fees was maximum in Delhi (Rs. 389.61) and minimum in Jharkhand (Rs. 43.71) whereas it was Rs. 331.22 in Haryana.

2.11 (b) Special Category States

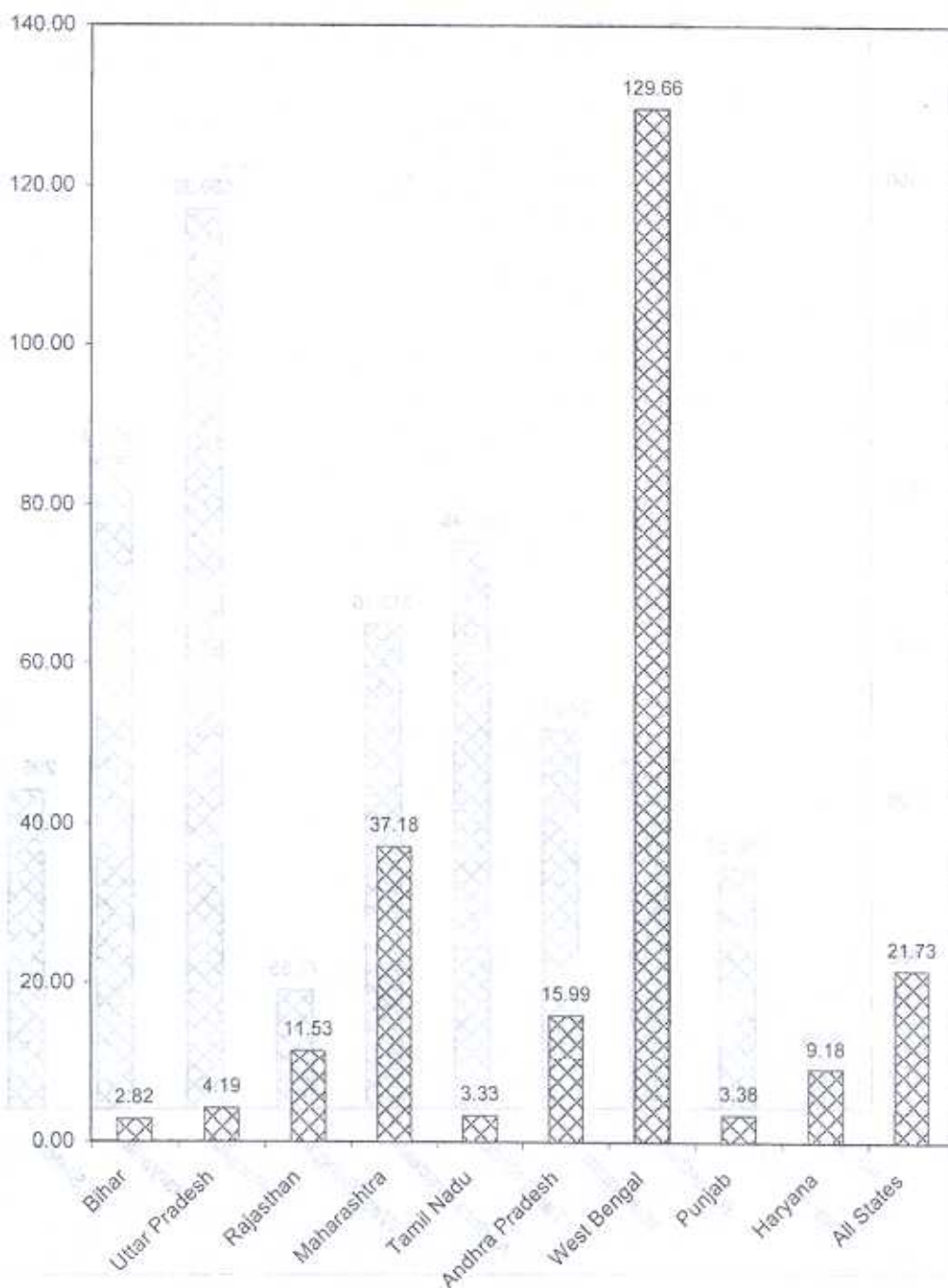
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam(Rs. 24.80) followed by Arunachal Pradesh (Rs. 16.67) and Sikkim (Rs.11.00). In the remaining special category States it was less than Rs. 10.00. The per capita revenue receipt from State Excise ranged from Rs. 11.90 in Nagaland to Rs. 491.17 in Sikkim. . The per capita revenue receipt from Sales Tax ranged from Rs. 191.67 in Arunachal Pradesh to Rs. 841.27 in Himachal Pradesh. In the special category states , the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 153.00) and minimum in Manipur(Rs. 17.28). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 64 except in Uttaranchal (Rs. 170.29).

The details of per capita State's own Tax Revenue of individual States during 2004-2005 (R.E) are given in Table 2.11. Graphic presentation of data of selected States has also been given alongwith the Table.

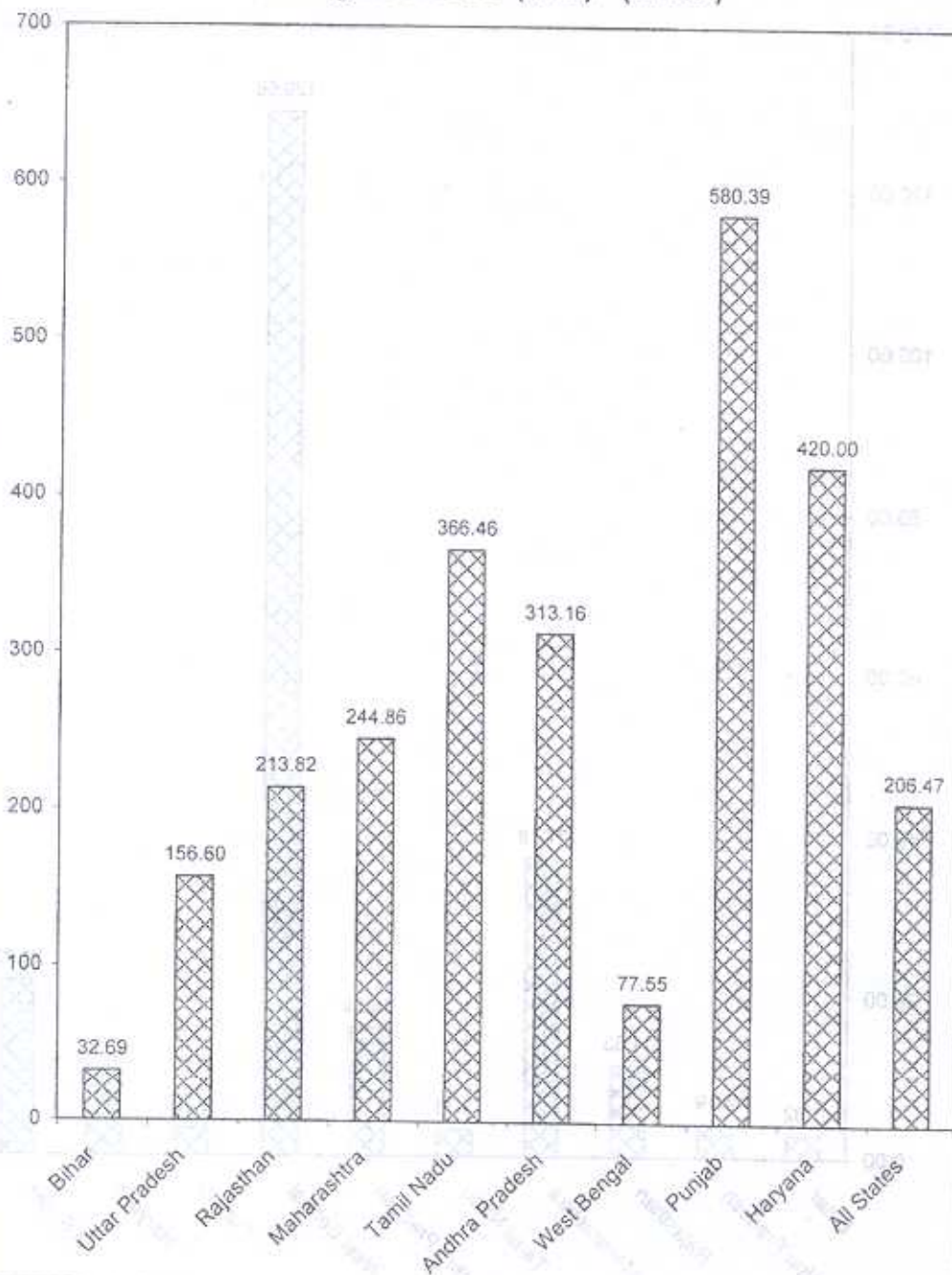
Table-2.11
Per Capita State's own Tax Revenue of Individual State's during 2004-2005 (Revised Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue (In Rs.)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.99	313.16	1421.29	176.46	165.87	95.73	2188.50
2	Bihar	2.82	32.69	233.37	28.16	56.37	37.71	391.14
3	Chhattisgarh	3.99	223.95	689.37	80.69	89.69	297.71	1365.41
4	Delhi	0.00	532.47	3116.23	129.87	389.61	105.19	4273.37
5	Goa	46.67	403.33	4000.00	366.67	266.67	491.07	5574.41
6	Gujarat	19.64	9.52	1508.38	204.84	179.38	412.76	2334.54
7	Haryana	9.18	420.00	2117.68	63.11	331.22	348.16	3289.35
8	Jharkhand	5.93	43.71	623.24	78.53	43.71	44.71	839.83
9	Karnataka	14.68	498.19	1542.91	181.16	326.09	269.64	2852.87
10	Kerala	16.57	222.62	2115.20	198.82	206.71	78.05	2838.17
11	Madhya Pradesh	9.44	182.31	609.23	84.62	116.92	210.42	1212.94
12	Maharashtra	37.18	244.86	1819.26	117.53	391.77	387.10	2997.70
13	Orissa	31.25	75.56	537.24	83.49	49.71	157.20	934.45
14	Punjab	3.38	560.39	1509.80	158.82	349.02	102.02	2703.45
15	Rajasthan	11.53	213.82	776.32	129.11	129.93	109.11	1369.82
16	Tamil Nadu	3.33	366.46	1965.11	159.58	230.93	156.76	2882.17
17	Uttar Pradesh	4.19	156.60	503.36	24.04	143.40	45.10	876.69
18	West Bengal	129.66	77.55	659.76	73.04	108.51	109.68	1158.20
Aggregate-I		22.32	209.20	1086.51	103.39	182.14	162.49	1766.05
Special Category								
19	Arunachal Pradesh	16.67	141.67	191.67	18.33	4.17	0.00	372.51
20	Assam	24.80	53.03	734.24	49.51	24.76	81.87	968.21
21	Himachal Pradesh	4.64	476.19	841.27	153.00	63.57	306.52	1845.39
22	Jammu & Kashmir	2.19	184.68	702.70	38.91	34.05	300.52	1261.05
23	Manipur	2.84	14.00	220.00	17.28	10.12	66.04	332.28
24	Meghalaya	1.83	325.00	450.00	28.25	17.00	33.58	854.16
25	Mizoram	9.11	15.11	255.56	35.56	1.11	55.00	371.45
26	Nagaland	2.38	11.90	287.43	29.05	3.33	97.62	401.71
27	Sikkim	11.00	491.17	583.33	30.00	18.17	496.50	1630.17
28	Tripura	8.06	106.06	504.82	29.71	37.79	61.65	748.09
29	Uttaranchal	3.40	331.46	798.08	103.89	170.29	33.33	1440.45
Aggregate-II		12.77	165.38	675.84	69.73	47.66	130.29	1091.67
Overall		21.73	206.47	1060.89	100.67	173.75	160.48	1723.99

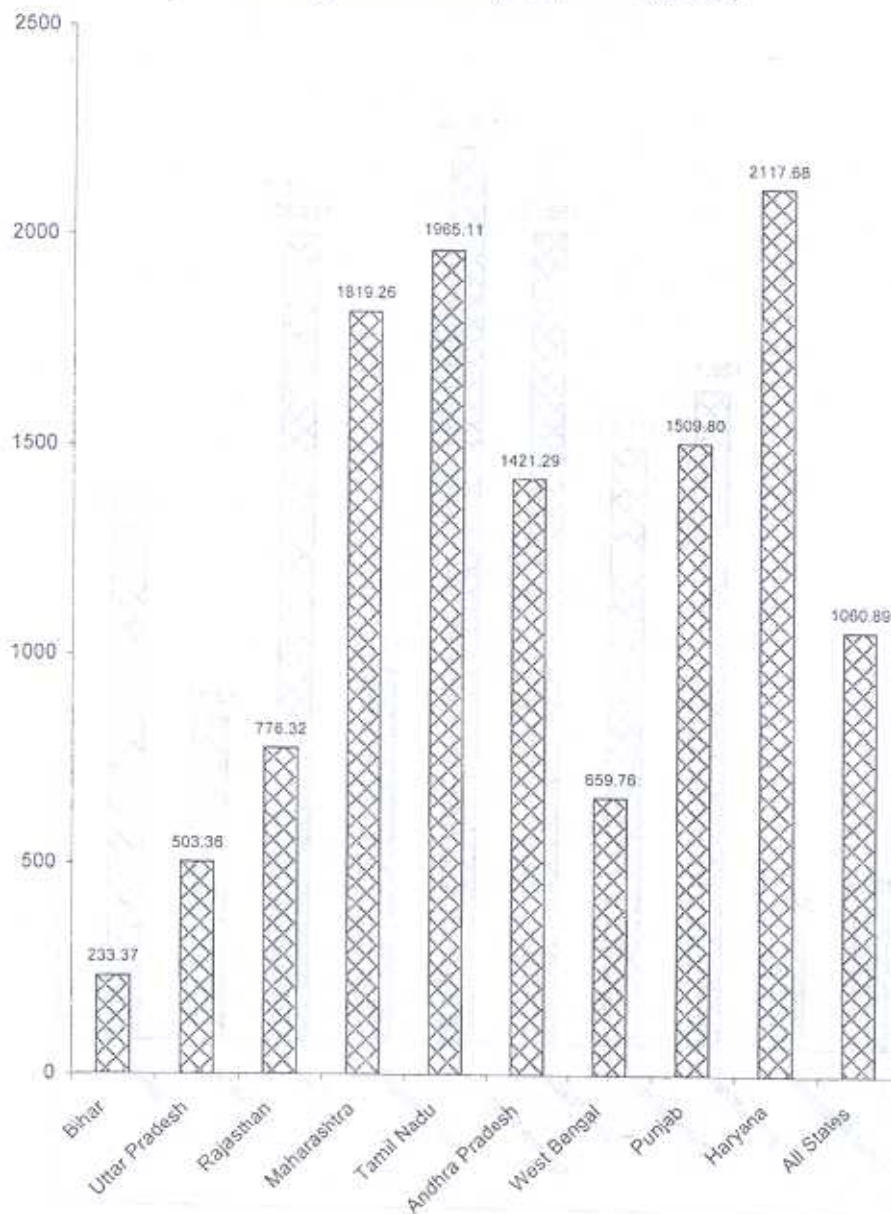
**Per Capita Land Revenue of Selected States during
2004-2005 (R.E.) (In Rs.)**



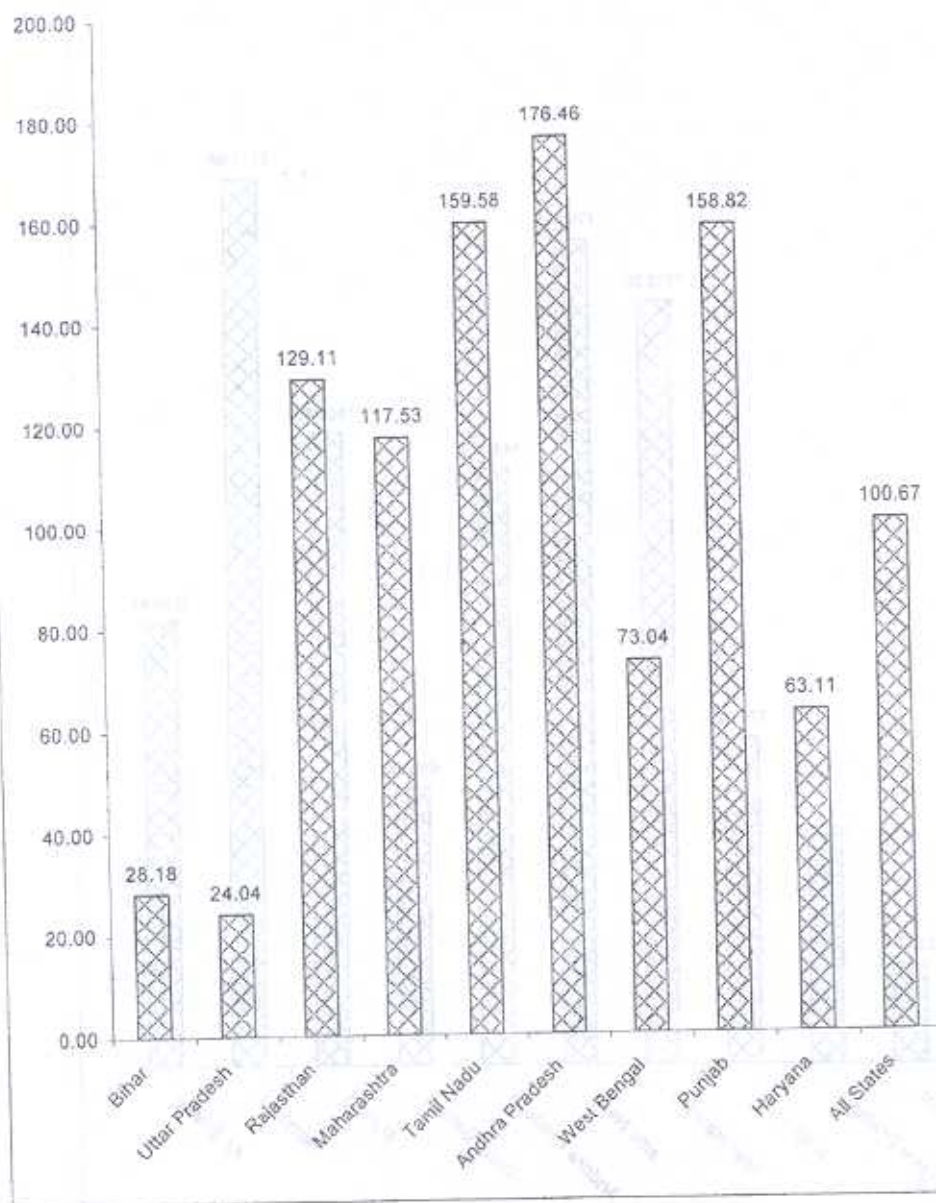
Per Capita State Excise of Selected States
during 2004-2005 (R.E.) (In Rs.)



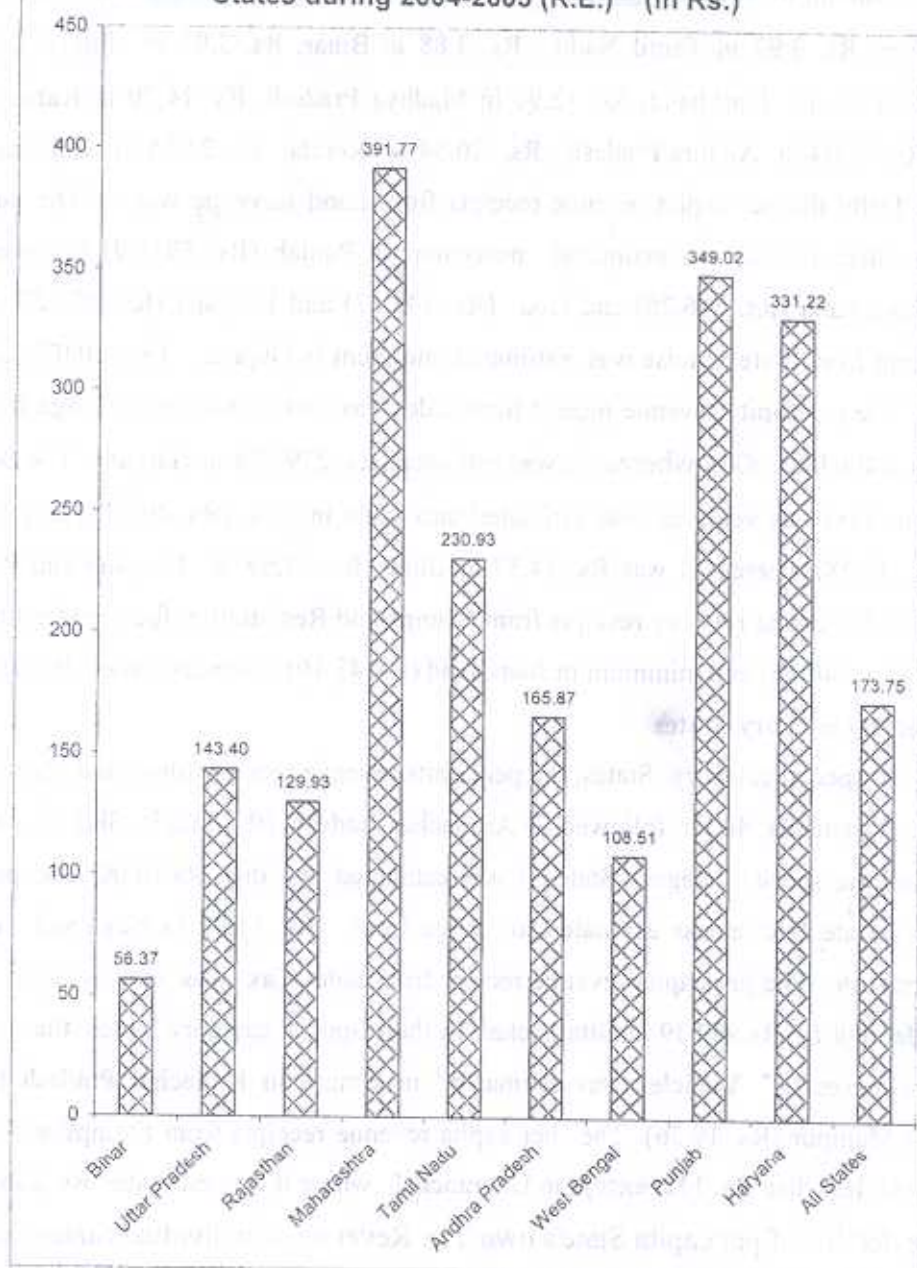
**Per Capita Sales Tax of Selected States
during 2004 -2005 (R.E.) (In Rs.)**



Per Capita Taxes on Vehicles of Selected States
during 2004-2005 (R.E) (In Rs.)



Per Capita Stamps and Registration fees of Selected States during 2004-2005 (R.E.) (In Rs.)



2.12 2005-2006 (Budget Estimates)

2.12 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue was estimated maximum in West Bengal (Rs. 87.04) and minimum in Chhattisgarh (Rs. 3.61) whereas it was estimated Rs. 3.92 in Tamil Nadu, Rs. 3.88 in Bihar, Rs. 3.93 in Punjab, Rs.4.19 in Uttar Pradesh, Rs. 10.34 in Jharkhand, Rs. 12.90 in Madhya Pradesh, Rs. 14.70 in Karnataka, Rs.14.88 in Rajasthan, Rs. 15.94 in Andhra Pradesh, Rs. 20.54 in Kerala, Rs. 24.66 in Gujarat, and Rs.27.29 in Haryana. In Delhi the per capita revenue receipts from Land Revenue was nil. The per capita revenue receipt from State Excise was estimated maximum in Punjab (Rs. 591.09) followed by Delhi (Rs. 566.04), Karnataka (Rs. 536.26) and Goa (Rs. 443.67) and Haryana (Rs. 422.27). The per capita revenue receipt from State Excise was estimated minimum in Gujarat (Rs. 10.03) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 261.23 in Bihar to Rs. 4400.00 in Goa whereas it was estimated Rs. 2397.38 in Haryana. The per capita revenue receipts from Taxes on vehicles was estimated maximum in Goa (Rs. 403.33) and minimum in Uttar Pradesh (Rs. 32.28) whereas it was Rs. 34.37 in Bihar, Rs. 67.69 in Haryana and Rs. 82.06 in West Bengal. The Per capita revenue receipts from Stamps and Registration fees was estimated maximum in Delhi (Rs. 440.25) and minimum in Jharkhand (Rs. 43.10) whereas it was Rs. 358.08 in Haryana.

2.12 (b) Special Category States

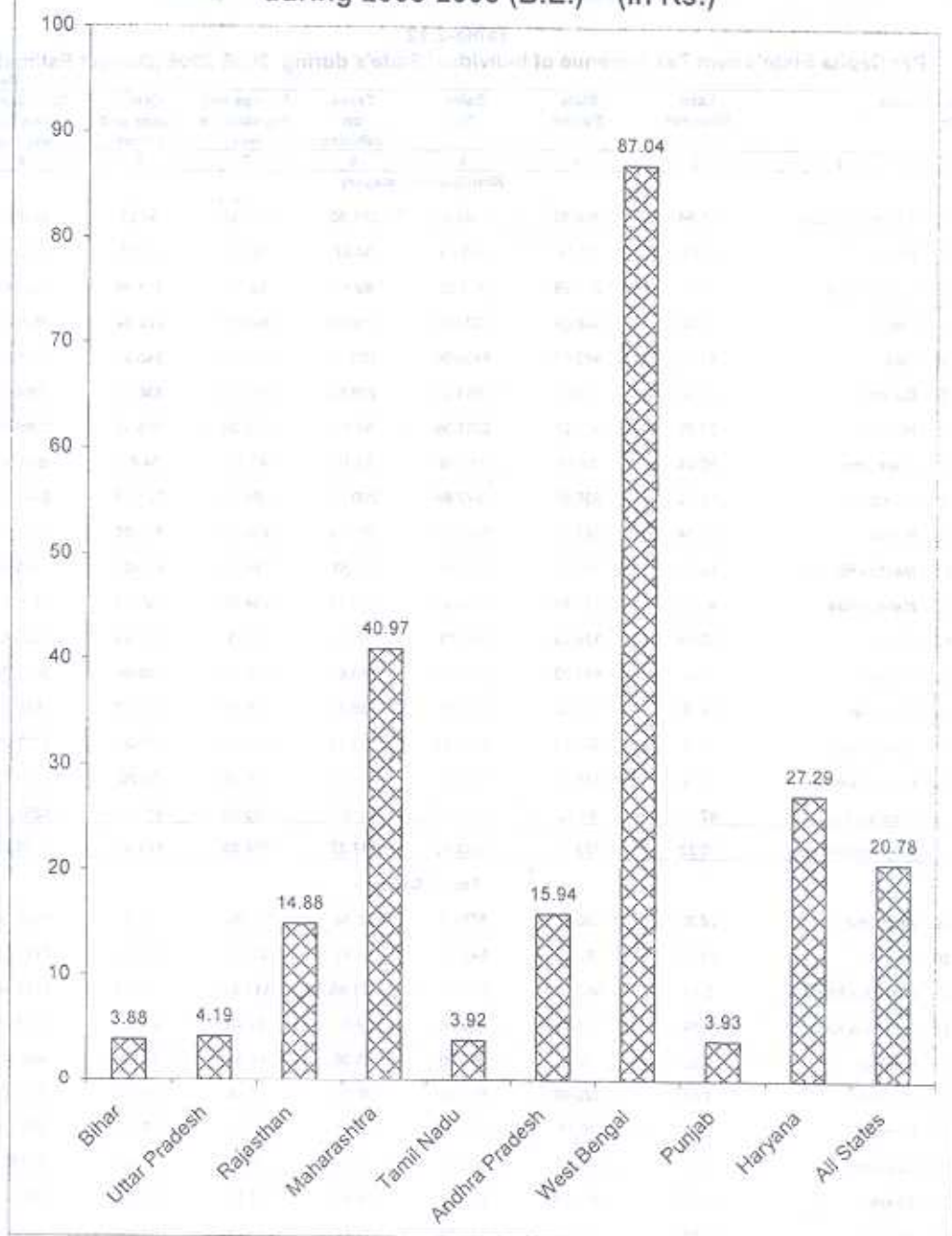
In the special category States, the per capita revenue receipt from Land revenue was estimated maximum in Assam (Rs. 44.90) followed by Arunachal Pradesh (Rs. 18.33), Sikkim (Rs.12.33). In the remaining all the special category States it was estimated less than Rs.10.00. The per capita revenue receipts from State Excise was estimated to range from Rs. 11.90 in Nagaland to Rs. 492.19 in Himachal Pradesh. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 280.00 in Manipur to Rs.967.39 in Uttaranchal. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated maximum in Himachal Pradesh (Rs. 171.88) and minimum in Manipur (Rs. 19.36). The per capita revenue receipts from Stamps and Registration fees was estimated less than Rs. 112 except in Uttaranchal where it was estimated Rs. 238.89.

The details of per capita State's own Tax Revenue of individual States during 2005-2006 (B.E) are given in Table 2.12. Graphic presentation of data of selected State has also been given alongwith the Table.

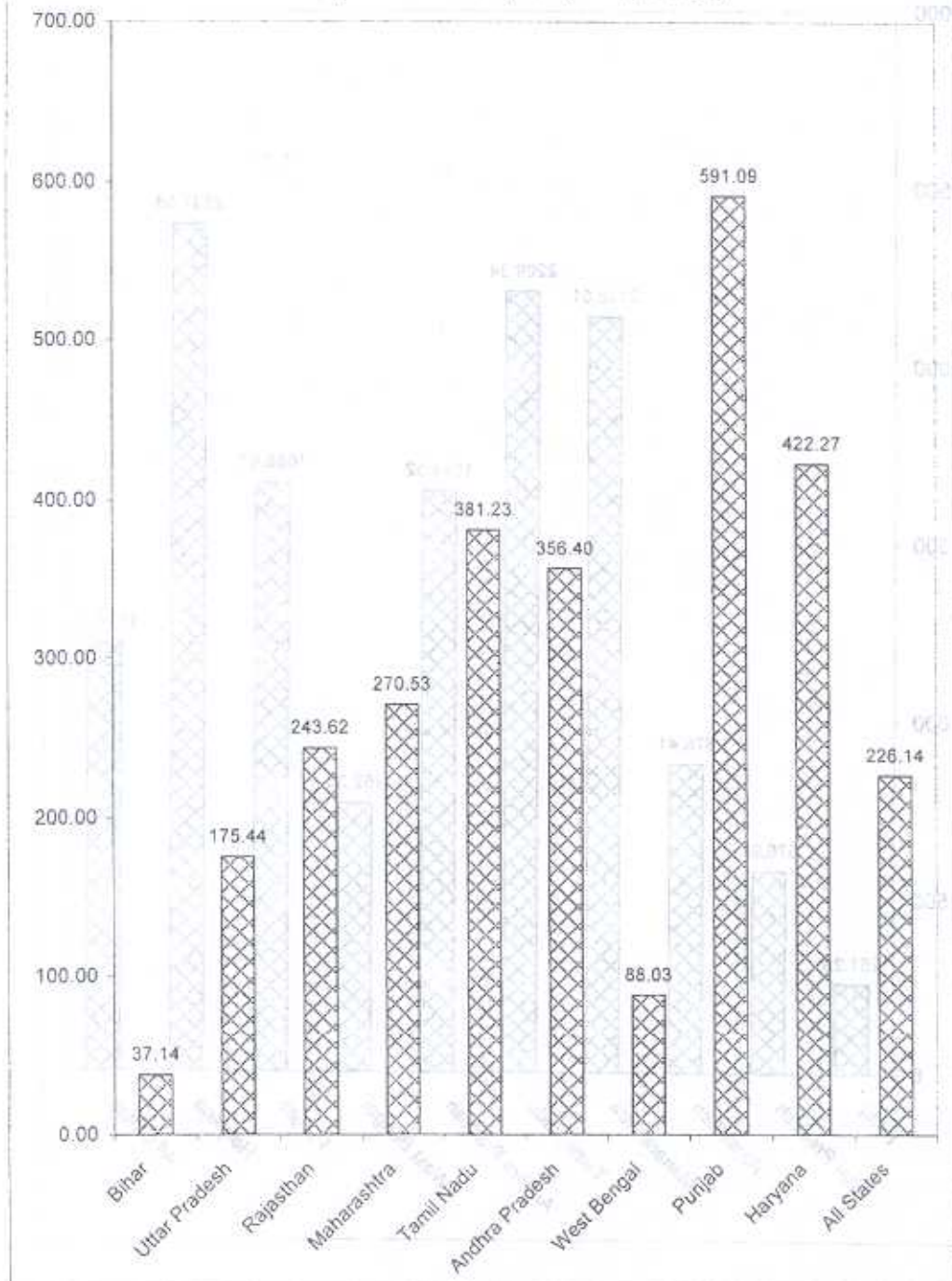
Table-2.12
Per Capita State's own Tax Revenue of Individual State's during 2005-2006 (Budget Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue (In Rs.)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.94	356.40	1644.52	201.52	188.91	90.31	2497.60
2	Bihar	3.88	37.14	261.23	34.37	66.52	36.47	441.61
3	Chhattisgarh	3.61	231.28	769.08	89.43	99.12	311.96	1504.48
4	Delhi	0.00	566.04	3332.08	188.68	440.25	122.64	4649.69
5	Goa	51.33	443.67	4400.00	403.33	293.33	540.20	6131.86
6	Gujarat	24.66	10.03	1651.38	238.53	201.83	438.26	2564.69
7	Haryana	27.29	422.27	2397.38	67.69	358.08	315.45	3588.16
8	Jharkhand	10.34	53.45	741.36	93.10	43.10	54.67	906.02
9	Karnataka	14.70	536.26	1877.69	200.00	389.99	323.08	3341.71
10	Kerala	20.54	247.25	2455.09	230.84	268.04	103.65	3325.41
11	Madhya Pradesh	12.90	196.08	705.28	90.50	125.19	218.03	1345.98
12	Maharashtra	40.97	270.53	2138.01	130.43	434.78	395.67	3410.39
13	Orissa	33.93	126.53	550.13	97.69	59.13	161.44	1030.85
14	Punjab	3.93	591.09	1666.67	166.67	426.38	198.06	3052.78
15	Rajasthan	14.89	243.62	876.41	138.93	155.09	121.77	1550.70
16	Tamil Nadu	3.92	381.23	2209.34	173.92	240.43	168.21	3177.05
17	Uttar Pradesh	4.19	175.44	576.97	32.28	160.53	53.36	1002.77
18	West Bengal	67.04	68.03	782.36	82.06	123.18	111.16	1253.83
Aggregate-I		20.72	229.35	1242.48	117.27	206.38	173.03	1989.23
Special Category								
19	Arunachal Pradesh	18.33	150.00	875.00	20.83	5.00	0.00	1069.16
20	Assam	44.90	59.77	842.31	54.97	27.50	81.10	1110.55
21	Himachal Pradesh	3.41	492.19	937.50	171.88	111.84	261.17	1977.99
22	Jammu & Kashmir	1.89	163.48	828.09	37.09	34.43	301.70	1334.68
23	Manipur	3.20	15.68	280.00	19.36	11.32	71.20	400.76
24	Meghalaya	1.84	320.00	514.00	26.64	17.60	33.92	914.00
25	Mizoram	9.44	15.11	277.78	36.11	1.11	55.00	394.55
26	Nagaland	2.62	11.90	404.76	32.38	3.81	68.14	523.61
27	Sikkim	12.33	441.33	668.87	36.67	21.33	530.00	1708.33
28	Tripura	8.65	123.53	517.85	41.18	44.12	69.09	904.42
29	Uttaranchal	9.27	389.10	967.39	146.74	238.89	50.47	1801.86
Aggregate-II		21.82	178.96	800.20	70.36	62.98	129.51	1262.93
Overall		20.78	226.14	1214.81	114.34	197.40	170.31	1943.78

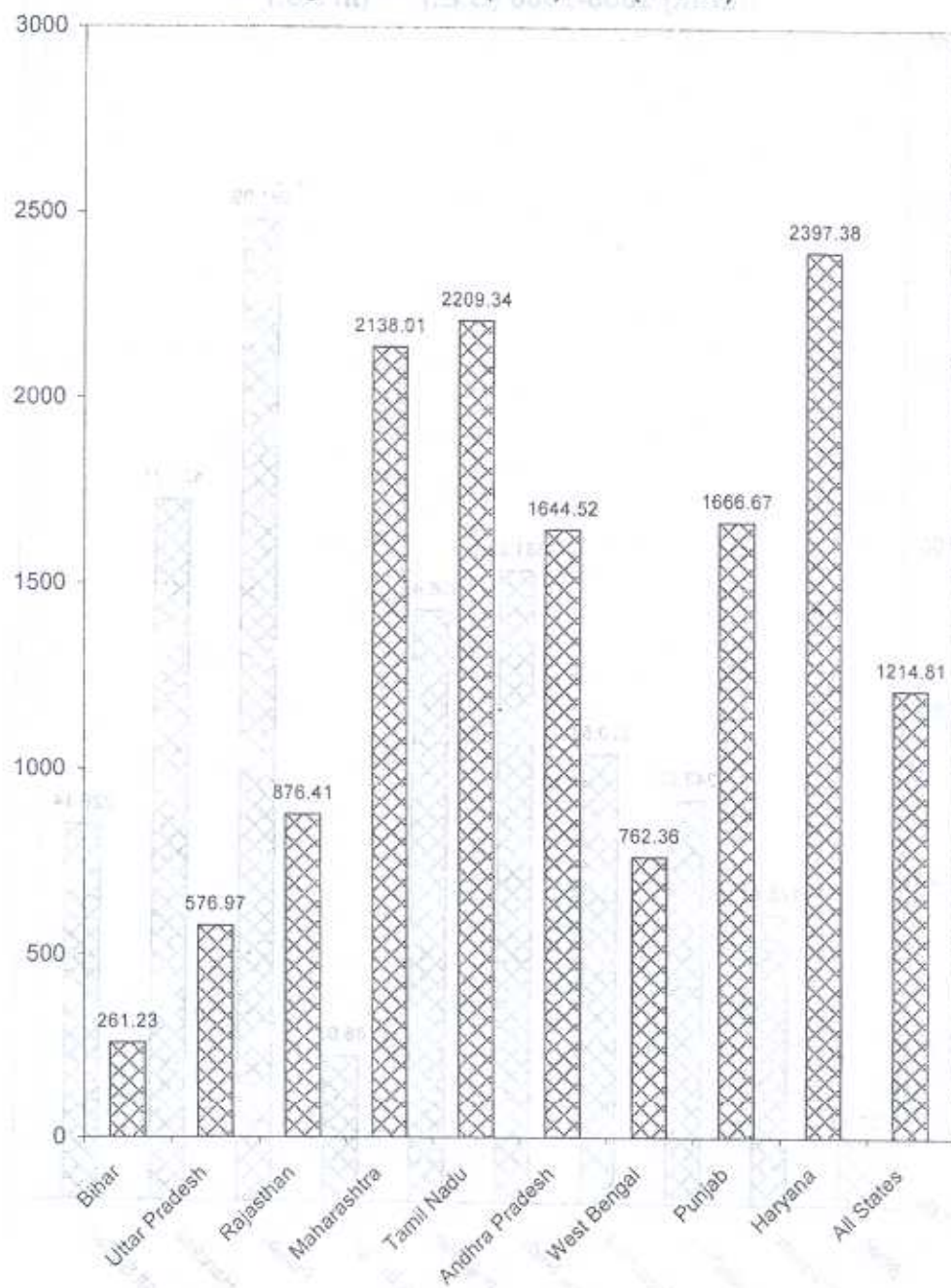
**Per Capita Land Revenue of Selected States
during 2005-2006 (B.E.) (In Rs.)**



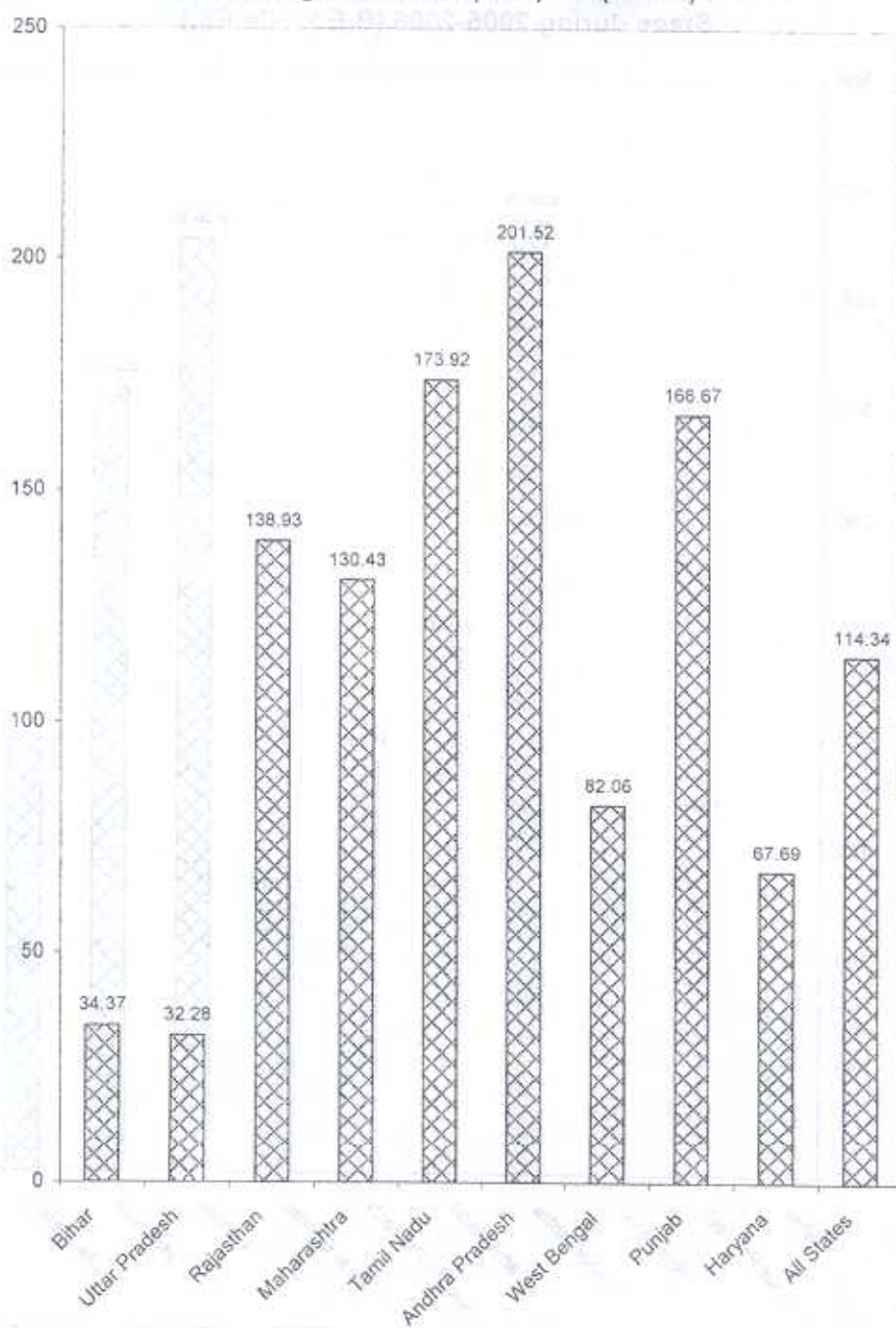
**Per Capita State Excise of Selected States
during 2005-2006 (B.E.) (In Rs.)**



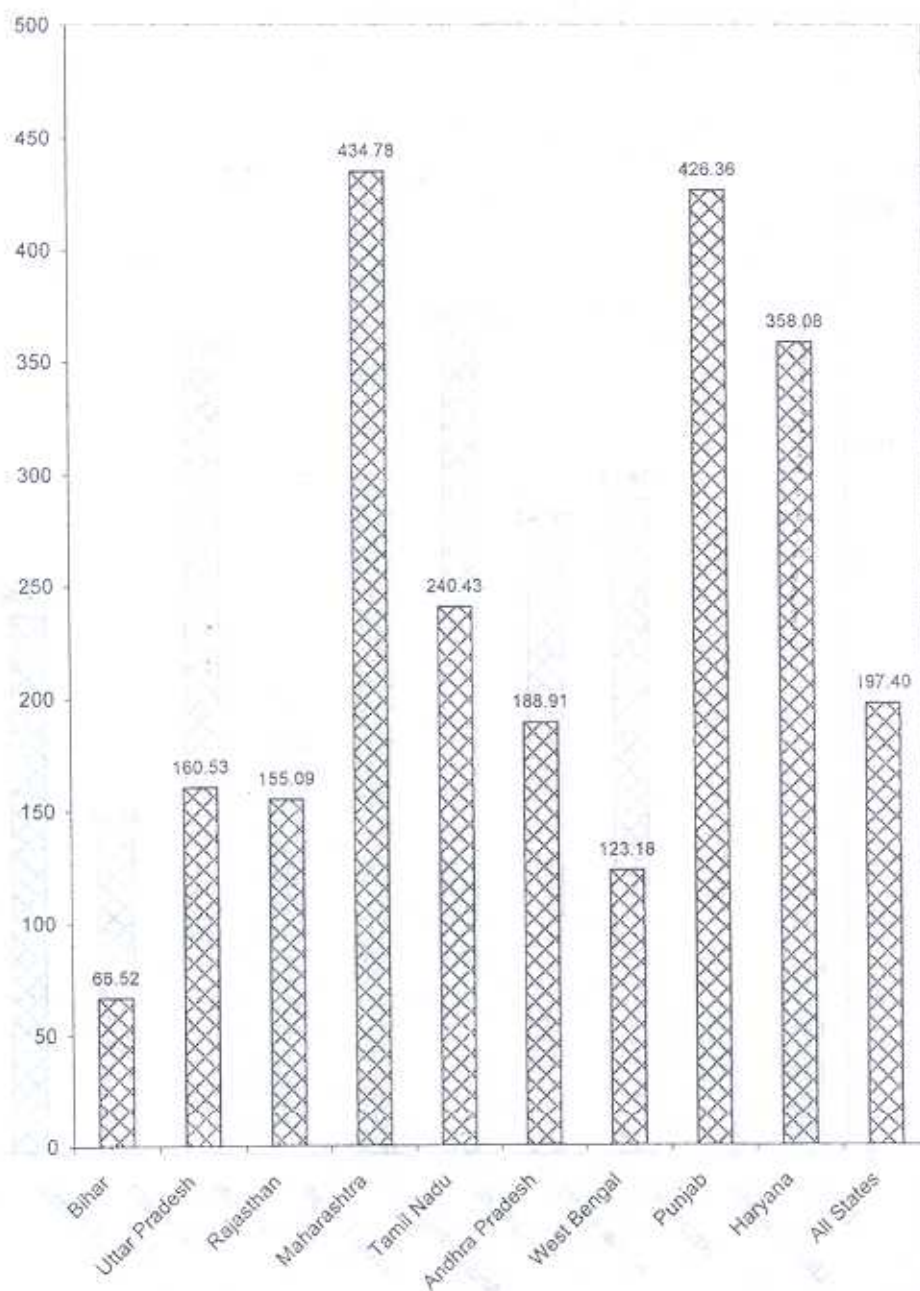
**Per Capita Sales Tax of Selected States
during 2005-2006 (B.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2005-2006 (B.E.) (In Rs.)**



Per Capita Stamps and Registration fees of Selected States during 2005-2006 (B.E.) (In Rs.)



CHAPTER III

APPLICATION OF THE RESOURCES OF THE STATES

(i) Revenue Expenditure

3.1 2003-2004 (Accounts)

Out of the total revenue expenditure of Rs. 377680.59 crores of all the States during 2003-2004 (Accounts), 54.18% of total revenue expenditure was incurred on developmental activities and the remaining 45.82% was incurred on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

In all the States, the developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except in Punjab (40.17%), Sikkim (41.65%), West Bengal (43.02%), Jammu Kashmir (48.61%) and Bihar (49.45%).

3.1 (a) Non-Special Category States

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Goa (67.02%) followed by Chhattisgarh (63.42%), Madhya Pradesh (61.82%), Jharkhand (59.19%), Andhra Pradesh (59.07%), Delhi (58.43%), Uttar Pradesh (58.39%), Gujarat (57.41%) and Haryana (56.36%) whereas it was minimum in Punjab (40.17%).

3.1 (b) Special Category States

In all the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Arunachal Pradesh (68.52%) followed by Mizoram (64.08%), Uttaranchal (61.89%), Meghalaya (59.96%), Assam (58.09%), Manipur (57.21%), Himachal Pradesh (55.51%) and Tripura (55.68%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2003-2004 (Accounts) are given in Tables 3.1 (a) & 3.1 (b).

Table-3.1(a)
State wise Revenue Expenditure of Individual States
during 2003-2004 (Accounts)

Sr. No.	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	(Rs. in Crores)
				Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	17619.40	12210.73	29830.13
2	Bihar	7235.50	7396.75	14632.25
3	Chhattisgarh	4185.70	2414.72	6600.42
4	Delhi	2972.26	2114.83	5087.09
5	Goa	1181.94	581.66	1763.6
6	Gujarat	12604.01	9350.11	21954.12
7	Haryana	5701.76	4415.43	10117.19
8	Jharkhand	4321.76	2980.20	7301.96
9	Karnataka	11616.74	9667.98	21284.72
10	Kerala	8024.54	7471.11	15495.65
11	Madhya Pradesh	11600.22	7164.49	18764.71
12	Maharashtra	21873.32	20806.74	42680.06
13	Orissa	5480.99	5380.20	10861.19
14	Punjab	6307.10	9394.83	15701.93
15	Rajasthan	10399.57	8448.72	18848.29
16	Tamil Nadu	13205.17	12065.77	25270.94
17	Uttar Pradesh	29324.06	20897.06	50221.12
18	West Bengal	11080.24	14677.22	25757.46
Sub total-I		184734.28	157438.55	342172.83
Special Category				
19	Arunachal Pradesh	953.69	438.19	1391.88
20	Assam	4908.32	3541.47	8449.79
21	Himachal Pradesh	3101.92	2486.17	5588.09
22	Jammu & Kashmir	3205.93	3389.91	6595.84
23	Manipur	837.32	626.15	1463.47
24	Meghalaya	787.66	526.03	1313.69
25	Mizoram	825.23	462.55	1287.78
26	Nagaland	938.07	874.90	1812.97
27	Sikkim	491.86	689.07	1180.93
28	Tripura	1147.93	913.84	2061.77
29	Uttaranchal	2699.19	1662.36	4361.55
Sub total-II		19897.12	15610.64	35507.76
Total-I+II (All States)		204631.4	173049.19	377680.59

*Includes compensation & assignment to local body and Panchayati Raj institution.

Table-3.1(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2003-2004 (Accounts)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	59.07	40.93	100.00
2	Bihar	49.45	50.55	100.00
3	Chhattisgarh	63.42	36.58	100.00
4	Delhi	58.43	41.57	100.00
5	Goa	67.02	32.98	100.00
6	Gujarat	57.41	42.59	100.00
7	Haryana	56.36	43.64	100.00
8	Jharkhand	59.19	40.81	100.00
9	Karnataka	54.58	45.42	100.00
10	Kerala	51.79	48.21	100.00
11	Madhya Pradesh	61.82	38.18	100.00
12	Maharashtra	51.25	48.75	100.00
13	Orissa	50.46	49.54	100.00
14	Punjab	40.17	59.83	100.00
15	Rajasthan	55.18	44.82	100.00
16	Tamil Nadu	52.25	47.75	100.00
17	Uttar Pradesh	58.39	41.61	100.00
18	West Bengal	43.02	56.98	100.00
Aggregate-I		53.99	46.01	100.00
Special Category				
19	Arunachal Pradesh	68.52	31.48	100.00
20	Assam	58.09	41.91	100.00
21	Himachal Pradesh	55.51	44.49	100.00
22	Jammu & Kashmir	48.61	51.39	100.00
23	Manipur	57.21	42.79	100.00
24	Meghalaya	59.96	40.04	100.00
25	Mizoram	64.08	35.92	100.00
26	Nagaland	51.74	48.26	100.00
27	Sikkim	41.65	74.67@	100.00
28	Tripura	55.68	44.32	100.00
29	Uttaranchal	61.89	38.11	100.00
Aggregate-II		56.04	43.96	100.00
Overall		54.18	45.82	100.00

@ Non-developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries.

* includes compensation & assignment to local body and Panchayati Raj Institution

3.2 2004-2005 (Revised Estimates)

Out of the total revenue expenditure of Rs. 428741.05 crores of all the States during 2004-2005 (R.E.), 54.13% was incurred on developmental activities and the remaining 45.87 % was incurred on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

In all the States, the developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except in Sikkim (35.49%), West Bengal (44.25%), Punjab (45.09%) Orissa (45.59%), Uttar Pradesh (47.66%) and Nagaland (47.76%).

3.2 (a) Non-Special Category States

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Goa (67.10%), Jharkhand (64.84%), Chhattisgarh (63.79%), Andhra Pradesh (60.57%), Delhi (59.64%), Gujarat (58.35%), Haryana (57.16%), Rajasthan (56.78%), Karnataka (55.27%) whereas it was minimum in West Bengal (44.25%).

3.2 (b) Special Category States

In the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Assam (69.09%) followed by Arunachal Pradesh (68.05%), Meghalaya (63.98%), Mizoram (63.45%) and Uttaranchal (60.08%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2004-2005 (R.E.) are given in Tables-3.2 (a) & 3.2 (b).

Sl. No.	State	Total Revenue Expenditure (Rs. Crores)	Developmental Revenue Expenditure (Rs. Crores)	Percentage of Developmental Revenue Expenditure (%)
1	Andhra Pradesh	100.00	60.57	60.57
2	Assam	100.00	69.09	69.09
3	Bihar	100.00	55.27	55.27
4	Chhattisgarh	100.00	63.79	63.79
5	Delhi	100.00	59.64	59.64
6	Gujarat	100.00	58.35	58.35
7	Haryana	100.00	57.16	57.16
8	Jharkhand	100.00	64.84	64.84
9	Karnataka	100.00	55.27	55.27
10	Kerala	100.00	50.00	50.00
11	Madhya Pradesh	100.00	50.00	50.00
12	Maharashtra	100.00	50.00	50.00
13	Mizoram	100.00	63.45	63.45
14	Nagaland	100.00	47.76	47.76
15	Odisha	100.00	45.59	45.59
16	Punjab	100.00	45.09	45.09
17	Rajasthan	100.00	56.78	56.78
18	Sikkim	100.00	35.49	35.49
19	Tamil Nadu	100.00	50.00	50.00
20	Uttar Pradesh	100.00	47.66	47.66
21	Uttaranchal	100.00	60.08	60.08
22	West Bengal	100.00	44.25	44.25
23	Goa	100.00	67.10	67.10
24	Meghalaya	100.00	63.98	63.98
25	Arundachal Pradesh	100.00	68.05	68.05
26	India	428741.05	232000.00	54.13

Table-3.2(a)
State wise Revenue Expenditure of Individual States
during 2004-2005(Revised Estimates)

		(Rs. In Crores)		
Sr. No.	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	20262.98	13192.49	33455.47
2	Bihar	8675.13	8462.28	17137.41
3	Chhattisgarh	5016.59	2848.15	7864.74
4	Delhi	3638.53	2461.91	6100.44
5	Goa	1351.59	662.58	2014.17
6	Gujarat	14047.22	10027.7	24074.92
7	Haryana	6638.33	4975.98	11614.31
8	Jharkhand	5458.79	2959.78	8418.57
9	Karnataka	13713.92	11098.76	24812.68
10	Kerala	10423.71	8451.95	18875.66
11	Madhya Pradesh	10325.37	8666.92	18992.29
12	Maharashtra	28414.79	23668.12	52082.91
13	Orissa	6243.6	7450.98	13694.58
14	Punjab	8222.53	10012	18234.53
15	Rajasthan	11428.63	8699.71	20128.34
16	Tamil Nadu	14777.12	13959.69	28736.81
17	Uttar Pradesh	21744.09	23878.08	45622.17
18	West Bengal	12974.85	16348.61	29323.46
Sub total-I		203357.77	177825.69	381183.46
Special Category				
19	Arunachal Pradesh	1045.65	491.04	1536.69
20	Assam	10776.41	4820.46	15596.87
21	Himachal Pradesh	2886.55	2735.72	5622.27
22	Jammu & Kashmir	4723.21	3464.75	8187.96
23	Manipur	983.72	690.38	1674.1
24	Meghalaya	1034.6	582.53	1617.13
25	Mizoram	941.57	542.5	1484.07
26	Nagaland	870.48	952.17	1822.65
27	Sikkim	635.02	1154.36	1789.38
28	Tripura	1188.46	1015.06	2203.52
29	Uttaranchal	3618.53	2404.42	6022.95
Sub total-II		28704.2	18853.39	47557.59
Total-I+II (All States)		232061.97	196679.08	428741.05

* Includes compensation & assignments local Body and Panchayati Raj Institution.

Table-3.2(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2004-2005 (Revised Estimates)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	60.57	39.43	100.00
2	Bihar	50.62	49.38	100.00
3	Chhattisgarh	63.79	36.21	100.00
4	Delhi	59.64	40.36	100.00
5	Goa	67.10	32.90	100.00
6	Gujarat	58.35	41.65	100.00
7	Haryana	57.16	42.84	100.00
8	Jharkhand	64.84	35.16	100.00
9	Karnataka	55.27	44.73	100.00
10	Kerala	55.22	44.78	100.00
11	Madhya Pradesh	54.37	45.63	100.00
12	Maharashtra	54.56	45.44	100.00
13	Orissa	45.59	54.41	100.00
14	Punjab	45.09	54.91	100.00
15	Rajasthan	56.78	43.22	100.00
16	Tamil Nadu	51.42	48.58	100.00
17	Uttar Pradesh	47.66	52.34	100.00
18	West Bengal	44.25	55.75	100.00
	Aggregate-I	53.35	46.65	100.00
Special Category				
19	Arunachal Pradesh	68.05	31.95	100.00
20	Assam	69.09	30.91	100.00
21	Himachal Pradesh	51.34	48.66	100.00
22	Jammu & Kashmir	57.68	42.32	100.00
23	Manipur	58.76	41.24	100.00
24	Meghalaya	63.98	36.02	100.00
25	Mizoram	63.45	36.55	100.00
26	Nagaland	47.76	52.24	100.00
27	Sikkim	35.49	64.51 @	100.00
28	Tripura	53.93	46.07	100.00
29	Uttaranchal	60.08	39.92	100.00
	Aggregate-II	60.36	39.64	100.00
	Overall	54.13	45.87	100.00

@ Non-Developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries.

* includes compensation & assignment to local body and Panchayati Raj Institution

3.4 2005-2006(Budget Estimates)

Out of the total revenue expenditure of Rs. 455039.85 crores of all the States during 2005-2006 (B.E.), 52.85 % was estimated on developmental activities and the remaining 47.15% was estimated on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

In all the States, the developmental revenue expenditure of a State to its total revenue expenditure was estimated more than 50.00% except in Sikkim (34.49%). Punjab (42.32%), West Bengal (45.19%), Uttar Pradesh (45.78%), Nagaland (47.80%), Maharashtra (48.79%), Orissa (49.03%) and Bihar (49.41%).

3.4 (a) Non-Special Category States

In the non special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was estimated to be maximum in Jharkhand(63.28%), followed by Chhattisgarh (62.88%), Haryana (61.22%), Andhra Pradesh (59.63%), Rajasthan (59.55%), Kerala (56.14%), Delhi (55.81%), Karnataka (54.95%). In Punjab it was estimated at minimum level (42.32%) whereas it was 45.19% in West Bengal.

3.4 (b) Special Category States

In all the Special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was estimated maximum in Meghalaya (66.73%) followed by Arunachal Pradesh (66.65%), Assam (62.16%), Uttaranchal (62.15%), Mizoram (61.28%) and Manipur (60.33%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2005-2006(B.E.) are given in Tables-3.4 (a) & 3.4 (b).

Sl. No.	State	Total Revenue Expenditure (Rs. Crores)	Developmental Revenue Expenditure (Rs. Crores)	Percentage of Developmental Revenue Expenditure (%)
1	Andhra Pradesh	100000	59630	59.63
2	Assam	100000	62160	62.16
3	Bihar	100000	49410	49.41
4	Chhattisgarh	100000	62880	62.88
5	Delhi	100000	55810	55.81
6	Gujarat	100000	50000	50.00
7	Haryana	100000	61220	61.22
8	Jharkhand	100000	63280	63.28
9	Karnataka	100000	54950	54.95
10	Kerala	100000	56140	56.14
11	Maharashtra	100000	48790	48.79
12	Meghalaya	100000	66730	66.73
13	Mizoram	100000	61280	61.28
14	Manipur	100000	60330	60.33
15	Uttar Pradesh	100000	45780	45.78
16	Uttaranchal	100000	62150	62.15
17	West Bengal	100000	45190	45.19
18	Punjab	100000	42320	42.32
19	Sikkim	100000	34490	34.49
20	Total (All States)	455039.85	240500.00	52.85

Table-3.4(a)
State wise Revenue Expenditure of Individual States
during 2005-2006 (Budget Estimates)

Sr. No.	State	(Rs. In Crores)		
		Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	22289.05	15088.85	37377.9
2	Bihar	9182.01	9400.13	18582.14
3	Chhattisgarh	5113.74	3018.57	8132.31
4	Delhi	3735.51	2958.12	6693.63
5	Goa	1504.01	1410.73	2914.74
6	Gujarat	13343.22	11312.85	24656.07
7	Haryana	7949.99	5035.45	12985.44
8	Jharkhand	5899.11	3422.42	9321.53
9	Karnataka	15587.42	12776.58	28364
10	Kerala	11619.63	9076.62	20696.25
11	Madhya Pradesh	11417.88	9617.07	21034.95
12	Maharashtra	24476.18	25687.77	50163.95
13	Orissa	6757.61	7026.24	13783.85
14	Punjab	8192.63	11163.95	19356.58
15	Rajasthan	13136.81	8924.5	22061.31
16	Tamil Nadu	16226.63	15428.89	31655.52
17	Uttar Pradesh	22006.52	26064.54	48071.06
18	West Bengal	14070.43	17067.16	31137.59
Sub total-I		212508.38	194480.44	406988.82
Special Category				
19	Arunachal Pradesh	1087.72	544.3	1632.02
20	Assam	8550.08	5203.78	13753.86
21	Himachal Pradesh	2996.18	2889.54	5885.72
22	Jammu & Kashmir	5225.28	3648.81	8874.09
23	Manipur	1115.87	733.86	1849.73
24	Meghalaya	1251.72	623.99	1875.71
25	Mizoram	854.8	540.18	1394.98
26	Nagaland	904.76	988.17	1892.93
27	Sikkim	611.48	1161.32	1772.80
28	Tripura	1365.6	1315.06	2680.66
29	Uttaranchal	4001.43	2437.10	6438.53
Sub total-II		27964.92	20086.11	48051.03
Total-I+II (All States)		240473.3	214566.55	455039.85

*Includes compensation & assignment to local body and Panchayati Raj Institution.

Table-3.4(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2005-2006 (Budget Estimates)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	59.63	40.37	100.00
2	Bihar	49.41	50.59	100.00
3	Chhattisgarh	62.88	37.12	100.00
4	Delhi	55.81	44.19	100.00
5	Goa	51.60	48.40	100.00
6	Gujarat	54.12	45.88	100.00
7	Haryana	61.22	38.78	100.00
8	Jharkhand	63.28	36.72	100.00
9	Karnataka	54.95	45.05	100.00
10	Kerala	56.14	43.86	100.00
11	Madhya Pradesh	54.28	45.72	100.00
12	Maharashtra	48.79	51.21	100.00
13	Orissa	49.03	50.97	100.00
14	Punjab	42.32	57.68	100.00
15	Rajasthan	59.55	40.45	100.00
16	Tamil Nadu	51.26	48.74	100.00
17	Uttar Pradesh	45.78	54.22	100.00
18	West Bengal	45.19	54.81	100.00
Aggregate-I		52.21	47.79	100.00
Special Category				
19	Arunachal Pradesh	66.65	33.35	100.00
20	Assam	62.16	37.84	100.00
21	Himachal Pradesh	50.91	49.09	100.00
22	Jammu & Kashmir	58.68	41.32	100.00
23	Manipur	60.33	39.67	100.00
24	Meghalaya	66.73	33.27	100.00
25	Mizoram	61.28	38.72	100.00
26	Nagaland	47.80	52.20	100.00
27	Sikkim	34.49	65.51 @	100.00
28	Tripura	50.94	49.06	100.00
29	Uttaranchal	62.15	37.85	100.00
Aggregate-II		58.20	41.80	100.00
Overall		52.85	47.15	100.00

@ Non-developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries

* includes compensation & assignment to local body and Panchayati Raj Institution

Per Capita Revenue Expenditure

3.5 2003-2004 (Accounts)

3.5 (a) Non- Special Category States

In the non- special category States, the per capita revenue expenditure was maximum in Goa (Rs.12597.14) followed by Punjab (Rs.6230.92), Kerala (Rs.4738.73), Haryana (Rs.4577.91), Bihar with Rs. 1678.01 was at the minimum level whereas it was Rs. 2598.56 in Jharkhand and Rs. 2864.87 in Uttar Pradesh. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs.8442.43) followed by Haryana (Rs. 2579.98), Punjab (2502.82), Kerala (Rs. 2453.99) and Gujarat (Rs.2382.61), Bihar with Rs. 829.76 was at minimum level whereas it was Rs. 1333.36 in West Bengal and Rs. 1446.17 in Orissa.

3.5 (b) Special Category States

In the Special Category States, the per capita revenue expenditure ranged from Rs.3028.60 in Assam to Rs. 19682.17 in Sikkim. The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs.9169.22) and minimum in Assam (Rs.1759.25).

The details of per capita revenue expenditure of individual States during 2003-2004 (Accounts) are given in Table-3.5 Graphic presentation of data of selected States has also been given alongwith the Table.

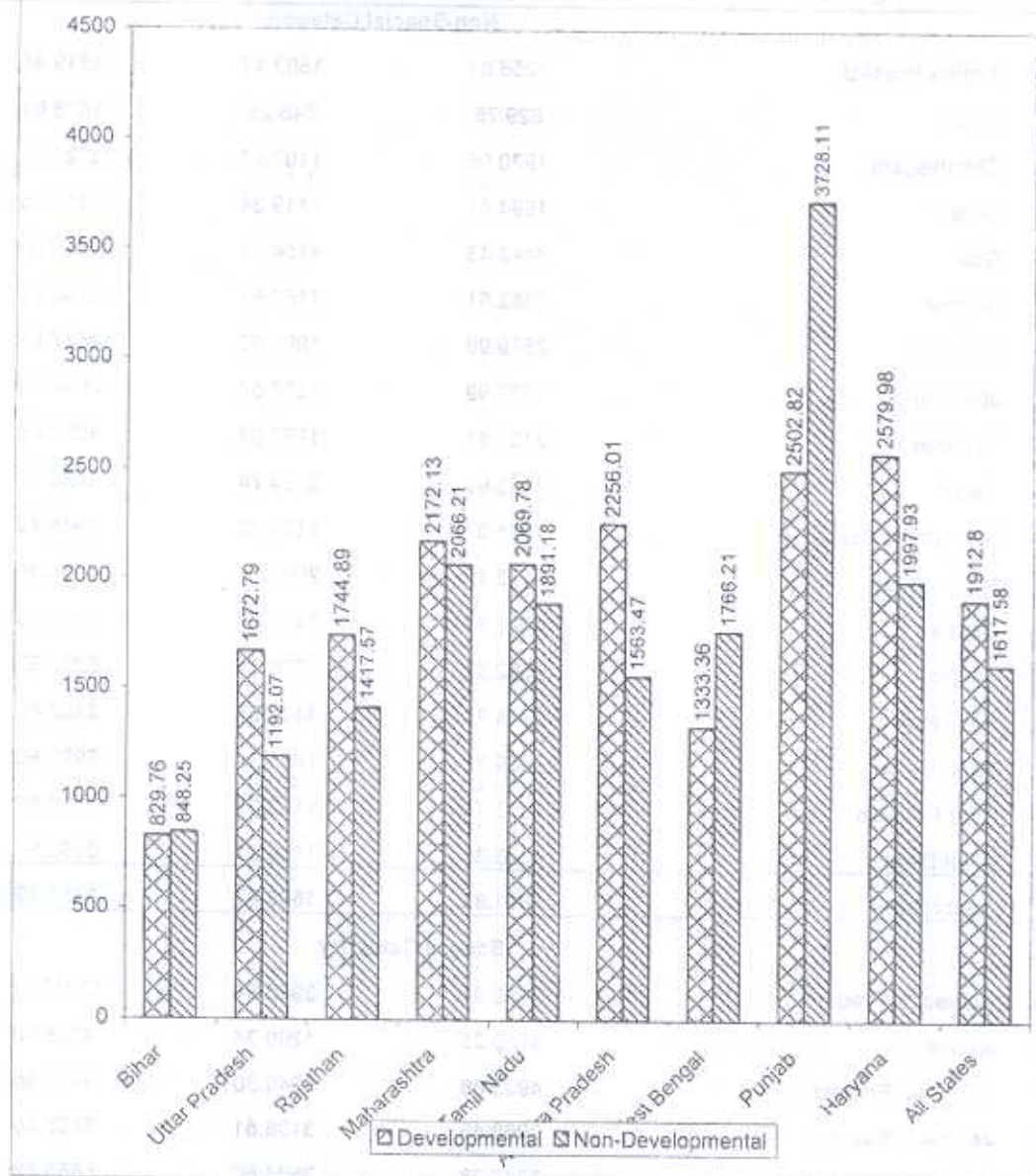
Sl. No.	State	Per Capita Revenue Expenditure (Rs.)	Per Capita Developmental Revenue Expenditure (Rs.)
1	Goa	12597.14	8442.43
2	Punjab	6230.92	2502.82
3	Kerala	4738.73	2453.99
4	Haryana	4577.91	2579.98
5	Bihar	1678.01	829.76
6	Jharkhand	2598.56	1333.36
7	Uttar Pradesh	2864.87	1446.17
8	West Bengal	1333.36	1446.17
9	Orissa	1446.17	1446.17
10	Assam	3028.60	1759.25
11	Sikkim	19682.17	9169.22
12	Mizoram	9169.22	9169.22
13	Nagaland	9169.22	9169.22
14	Manipur	9169.22	9169.22
15	Arunachal Pradesh	9169.22	9169.22
16	Meghalaya	9169.22	9169.22
17	Tripura	9169.22	9169.22
18	Andhra Pradesh	9169.22	9169.22
19	Tamil Nadu	9169.22	9169.22
20	Karnataka	9169.22	9169.22
21	Madhya Pradesh	9169.22	9169.22
22	Chhattisgarh	9169.22	9169.22
23	Uttarakhand	9169.22	9169.22
24	Himachal Pradesh	9169.22	9169.22
25	Jammu & Kashmir	9169.22	9169.22
26	Delhi	9169.22	9169.22
27	Chandigarh	9169.22	9169.22
28	Dadra & Nagar Haveli	9169.22	9169.22
29	Daman & Diu	9169.22	9169.22
30	Lakshadweep	9169.22	9169.22
31	Andaman & Nicobar Islands	9169.22	9169.22
32	Chagos Islands	9169.22	9169.22
33	Other Union Territories	9169.22	9169.22
34	All India	9169.22	9169.22

Table-3.5
Per Capita Revenue Expenditure of Individual States
during 2003-2004 (Accounts)

Sr.No	State	(In Rs.)		
		Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2256.01	1563.47	3819.48
2	Bihar	829.76	848.25	1678.01
3	Chhattisgarh	1920.05	1107.67	3027.72
4	Delhi	1994.81	1419.34	3414.15
5	Goa	8442.43	4154.71	12597.14
6	Gujarat	2382.61	1767.51	4150.12
7	Haryana	2579.98	1997.93	4577.91
8	Jharkhand	1537.99	1060.57	2598.56
9	Karnataka	2131.51	1773.94	3905.45
10	Kerala	2453.99	2284.74	4738.73
11	Madhya Pradesh	1821.07	1124.72	2945.79
12	Maharashtra	2172.13	2066.21	4238.34
13	Orissa	1446.17	1419.58	2865.75
14	Punjab	2502.82	3726.11	6230.92
15	Rajasthan	1744.89	1417.57	3162.46
16	Tamil Nadu	2069.78	1891.18	3960.96
17	Uttar Pradesh	1672.79	1192.07	2864.87
18	West Bengal	1333.36	1766.21	3099.57
Aggregate-I		1841.82	1569.67	3411.49
Special Category				
19	Arunachal Pradesh	8669.91	3983.54	12653.45
20	Assam	1759.25	1269.34	3028.60
21	Himachal Pradesh	4923.68	3946.30	8869.98
22	Jammu & Kashmir	2968.45	3138.81	6107.26
23	Manipur	3349.28	2504.60	5853.88
24	Meghalaya	3281.92	2191.79	5473.71
25	Mizoram	9169.22	5139.45	14308.67
26	Nagaland	4467.00	4166.19	8633.19
27	Sikkim	8197.67	11484.50	19682.17
28	Tripura	3478.58	2769.21	6247.79
29	Uttaranchal	3032.80	1867.82	4900.62
Aggregate-II		2978.61	2336.92	5315.53
Overall		1912.80	1617.58	3530.39

* Includes compensation and assignment to local body & Panchayati Raj Institution.

Per Capita Developmental and Non Developmental (includes compensation & assignment to local body and Panchayati Raj Institution) Revenue Expenditure of Selected States during 2003-2004 (Accounts) (In Rs.)



* Includes compensation and assignment to local body and Panchayati Raj Institution.

3.6 2004-2005 (Revised Estimates)

3.6(a) Non-Special Category States

In the non-special category States, the per capita revenue expenditure was maximum in Goa (Rs. 13427.80) followed by Punjab (Rs. 7150.80), Kerala (Rs. 5702.62), Haryana (Rs. 5161.92) and Maharashtra (Rs. 5101.17). Bihar with Rs. 1932.06 was at minimum level whereas it was Rs. 2551.58 in Uttar Pradesh and Rs. 2921.89 in Madhya Pradesh. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs. 9010.60) followed by Punjab (Rs. 3224.52), Kerala (Rs. 3149.16) and Haryana (Rs. 2950.37). Bihar with Rs. 978.03 was at minimum level whereas it was Rs. 1216.11 in Uttar Pradesh and 1540.96 in West Bengal.

3.6 (b) Special Category States

In the special category States, the per capita revenue expenditure ranged from Rs. 5511.26 in Assam to Rs. 29823.00 in Sikkim. The per capita developmental revenue expenditure in these States was maximum in Sikkim (Rs. 10583.67) and minimum in Tripura (Rs. 3495.47).

The details of per capita revenue expenditure of individual States during 2004-2005 (R.E) are given in Table -3.6. Graphic presentation of data of selected States has also been given alongwith the Table.

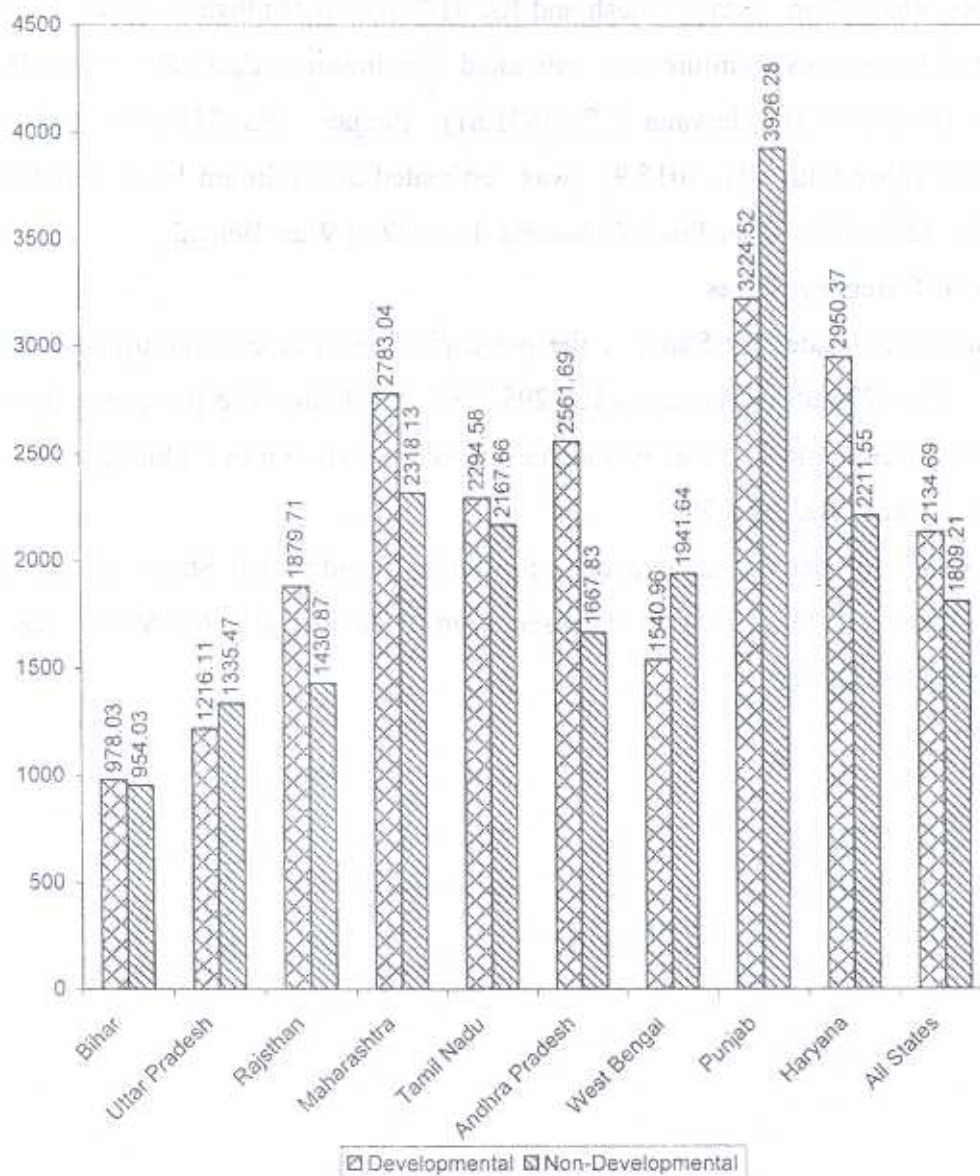
Sl. No.	State	Per capita revenue expenditure (Rs.)	Per capita developmental revenue expenditure (Rs.)
1	Goa	13427.80	9010.60
2	Punjab	7150.80	3224.52
3	Kerala	5702.62	3149.16
4	Haryana	5161.92	2950.37
5	Maharashtra	5101.17	
6	Bihar	1932.06	978.03
7	Uttar Pradesh	2551.58	1216.11
8	Madhya Pradesh	2921.89	1540.96
9	Assam	5511.26	
10	Nagaland	10583.67	
11	Mizoram		
12	Manipur		
13	West Bengal		
14	Tripura		3495.47
15	Sikkim	29823.00	10583.67

Table-3.6
Per Capita Revenue Expenditure of Individual States
during 2004-2005 (Revised Estimates)

Sr.No	State	(In Rs.)		
		Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2561.69	1667.82	4229.52
2	Bihar	978.03	954.03	1932.06
3	Chhattisgarh	2249.59	1277.20	3526.79
4	Delhi	2362.68	1598.64	3961.32
5	Goa	9010.60	4417.20	13427.80
6	Gujarat	2615.87	1867.36	4483.23
7	Haryana	2950.37	2211.55	5161.92
8	Jharkhand	1908.67	1034.89	2943.56
9	Karnataka	2484.41	2010.64	4495.05
10	Kerala	3149.16	2553.46	5702.62
11	Madhya Pradesh	1588.52	1333.37	2921.89
12	Maharashtra	2783.04	2318.13	5101.17
13	Orissa	1625.94	1940.36	3566.30
14	Punjab	3224.52	3926.28	7150.80
15	Rajasthan	1879.71	1430.87	3310.58
16	Tamil Nadu	2294.58	2167.66	4462.24
17	Uttar Pradesh	1216.11	1335.47	2551.58
18	West Bengal	1540.96	1941.64	3482.60
Aggregate-I		1995.07	1744.59	3739.66
Special Category				
19	Arunachal Pradesh	8713.75	4092.00	12805.75
20	Assam	3807.92	1703.34	5511.26
21	Himachal Pradesh	4581.83	4342.41	8924.24
22	Jammu & Kashmir	4255.14	3121.40	7376.54
23	Manipur	3934.88	2761.52	6696.40
24	Meghalaya	4310.83	2427.21	6738.04
25	Mizoram	10461.89	6027.78	16489.67
26	Nagaland	4145.14	4534.15	8679.29
27	Sikkim	10583.67	19239.33	29823.00
28	Tripura	3495.47	2985.47	6480.94
29	Uttaranchal	4020.59	2671.58	6692.17
Aggregate-II		4233.66	2780.75	7014.41
Overall		2134.69	1809.21	3943.90

*Includes compensation & assignment to local body and Panchayati Raj Institution

Per Capita Developmental and Non Developmental(includes compensation & assignment to local body and Panchayati Raj Institution) Revenue Expenditure of Selected States during 2004-2005 (R.E.) (In Rs.)



* Includes compensation and assignment to local body and Panchayati Raj Institution.

3.7 2005-2006 (Budget Estimates)

3.7 (a) Non- special category States

In the non- special category States, the per capita revenue expenditure was estimated maximum in Goa (Rs. 19431.60) followed by Punjab (Rs. 7502.55), Kerala (Rs.6196.48), Haryana (Rs.5670.50), Karnataka (5074.06%), Tamil Nadu (4870.08) and Maharashtra (Rs 4846.76). Bihar with Rs. 2060.10 was estimated at minimum level whereas it was estimated Rs. 2635.47 in Uttar Pradesh and Rs. 3172.69 in Madhya Pradesh.. The per capita developmental revenue expenditure was estimated maximum in Goa (Rs. 10026.73) followed by Kerala (Rs.3478.93), Haryana (Rs.3471.61), Punjab (Rs. 3175.44) and Karnataka ((Rs. 2788.45. Bihar with Rs. 1017.96 was estimated at minimum level whereas it was estimated Rs. 1206.50 in Uttar Pradesh. and Rs. 1649.52 in West Bengal.

3.7 (b) Special Category States

In the special category States , the per capita revenue expenditure was estimated to range from Rs. 4775.65 in Assam to Rs. 29546.67 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated maximum in Sikkim (Rs.10191.33) and minimum in Assam (Rs. 2968.78).

The details of per capita revenue expenditure of individual States during 2005-2006 (B.E.) are given in Table-3.7 Graphic presentation of data of selected States has also been given alongwith the Table.

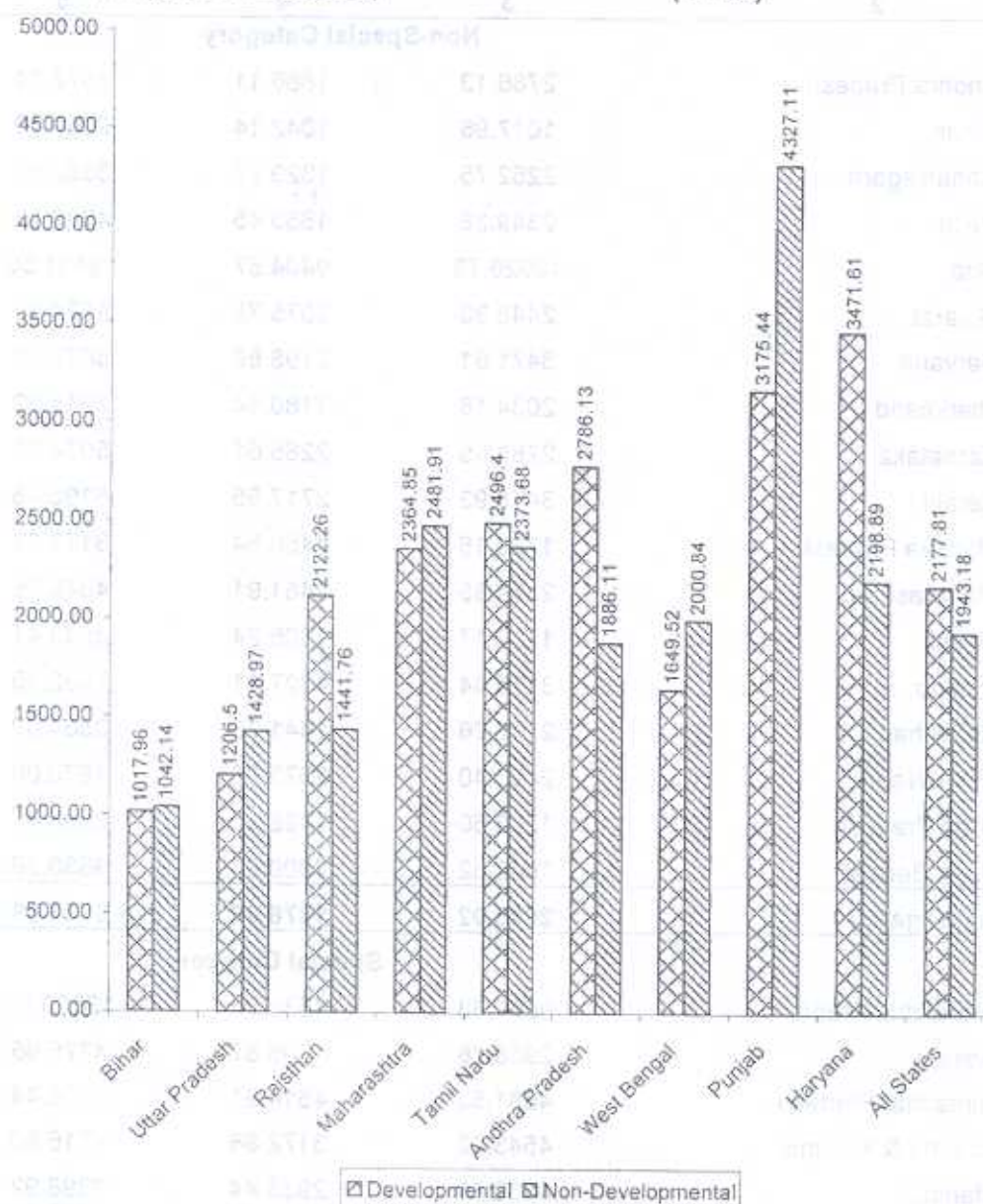


Table-3.7
Per Capita Revenue Expenditure of Individual States
during 2005-2006 (Budget Estimates)

		(In Rs.)		
Sr.No	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2786.13	1886.11	4672.24
2	Bihar	1017.96	1042.14	2060.10
3	Chhattisgarh	2252.75	1329.77	3582.52
4	Delhi	2349.38	1860.45	4209.83
5	Goa	10026.73	9404.87	19431.60
6	Gujarat	2448.30	2075.75	4524.05
7	Haryana	3471.61	2198.89	5670.50
8	Jharkhand	2034.18	1180.14	3214.32
9	Karnataka	2788.45	2285.61	5074.06
10	Kerala	3478.93	2717.55	6196.48
11	Madhya Pradesh	1722.15	1450.54	3172.69
12	Maharashtra	2364.85	2481.91	4846.76
13	Orissa	1737.17	1806.24	3543.41
14	Punjab	3175.44	4327.11	7502.55
15	Rajasthan	2122.26	1441.76	3564.02
16	Tamil Nadu	2496.40	2373.68	4870.08
17	Uttar Pradesh	1206.50	1428.97	2635.47
18	West Bengal	1649.52	2000.84	3650.36
Aggregate-I		2053.02	1878.86	3931.88
Special Category				
19	Arunachal Pradesh	9064.33	4535.84	13600.17
20	Assam	2968.78	1806.87	4775.65
21	Himachal Pradesh	4681.53	4514.91	9196.44
22	Jammu & Kashmir	4543.72	3172.88	7716.60
23	Manipur	4463.48	2935.44	7398.92
24	Meghalaya	5006.88	2495.96	7502.84
25	Mizoram	9497.78	6002.00	15499.78
26	Nagaland	4308.38	4705.57	9013.95
27	Sikkim	10191.33	19355.34	29546.67
28	Tripura	4016.47	3867.82	7884.29
29	Uttaranchal	4349.38	2649.02	6998.40
Aggregate-II		4047.02	2906.82	6953.84
Overall		2177.81	1943.18	4120.99

*Includes compensation & assignment to local body and Panchayati Raj Institutions

Per Capita Developmental and Non Developmental (includes compensation & assignment to local body and Panchayati Raj Institution) Revenue Expenditure of Selected States during 2005-2006(B.E.) (In Rs.)



* Includes compensation and assignment to local body and Panchayati Raj Institution

ANNEXURE

Details of Items covered under Revenue Receipts and Revenue Expenditure

Items covered under Revenue Receipts

I. State Tax Revenue

1. Agricultural Income Tax
2. Taxes on Professions, Trades, Callings & Employment
3. Land Revenue
4. Stamps and Registration fees
5. Urban Immovable Property Tax
6. Sales Tax
7. State Excise
8. Taxes on Vehicles
9. Taxes on Goods and Passengers
10. Taxes and Duties on Electricity
11. Entertainment Tax
12. Other-Taxes and Duties

II State Non-Tax Revenue

1. Interest Receipts
2. Dividends and Profits
3. General Services
(excluding State Lotteries)
4. Social Services
 - i) Education, Sports, Art and Culture
 - ii) Medical and Public Health and Family Welfare
 - iii) Housing
 - iv) Urban Development
 - v) Labour and Employment
 - vi) Social Security and Welfare
 - vii) Water Supply & Sanitation
 - viii) Others
5. Fiscal Services
6. Economic Services
 - i) Crop Husbandry
 - ii) Animal Husbandry
 - iii) Fisheries

iv)	Forestry and Wildlife	
v)	Co-operation	
vi)	Other Agricultural Programmes	
vii)	Major and Medium Irrigation Projects	
viii)	Minor Irrigation	
ix)	Power	
x)	Village and Small Industries	
xi)	Industries	
xii)	Ports and Light Houses	
xiii)	Road Transport	
xiv)	Tourism	
xv)	Petroleum	
xvi)	Plantation	
xvii)	Others	
iii)	Share in Central Taxes	
1.	Income Tax	
2.	Corporation Tax	
3.	Union Excise Duties	
4.	Tax on Wealth	
5.	Customs	
6.	Service Tax	
7.	Other Taxes on income and Expenditure	
iv)	Grants-from the Centre	
1.	State Plan Schemes	
2.	Central Plan Schemes	
3.	Centrally Sponsored Schemes	
4.	Special Plan Schemes	
5.	Non Plan Grants	
V.	Total Revenue Receipts (I+II+III+IV)	
Items covered under Revenue Expenditure.		
I.	Developmental Expenditure	
A)	Social Services	
1.	Education, Sports, Art and Culture.	
2.	Medical and Public Health	

3. Family Welfare
4. Water Supply and Sanitation.
5. Housing
6. Urban Development
7. Welfare of S.Cs ,S.Ts and O.B.Cs
8. Labour and Labour Welfare
9. Social Security and Welfare
10. Nutrition
11. Relief on account of Natural Calamities.
12. Others.

B) Economic Services.

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

II. Non Developmental Revenue Expenditure

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

