



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATES FINANCES
2009-2010**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2012**

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FOREWORD

The present “An Analysis of States Finances 2009-10” is an annual publication of Department of Economic & Statistical Analysis, Haryana . In this publication an attempt has been made to compare the basic statistics relating to receipts and expenditure of all the States (excluding National Capital Territory of Delhi) using various parameters such as percentage of revenue receipts collected by a State from its own sources & from Central sources, per capita State’s own tax revenue, per capita revenue receipts, per capita share in Central taxes, per capita development expenditure etc. For better comparison, States have been grouped as ‘Non-Special Category’ States and ‘Special Category’ States.

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

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

Panchkula
Dated the 12th September, 2012.

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

PREFACE

Analysis of States Finances provides a picture on State Governments finances. In this publication analysis of budgetary variable at the individual State level is done. It presents some of the basic statistics relating to receipts and expenditure of all the States in Indian Union, excluding National Capital Territory of Delhi by using various parameters such as revenue receipts from State's sources as well as revenue receipts from Central sources, per capita State's own tax revenue, per capita revenue receipts, per capita development expenditure etc. This brochure contains data/information of all the States for the year 2007-2008 (Actual), 2008-2009 (Revised Estimates) and 2009-2010 (Budget Estimates). Main sources of the budgetary data used in this report is the bulletin on State Finances (A Study of Budgets of 2009-2010) issued by Reserve Bank of India in February, 2010.

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

This report has been prepared by Shri Hari Mohan, Research Officer with the assistance of Smt. Saroj Mehra, Shri Arun Kumar, Assistant Research Officers and Smt. Tara Mani under the supervision & guidance of Shri D.S. Chhikara, Deputy Director.

Panchkula
Dated the 12th September, 2012

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

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CHAPTER - I

INTRODUCTION

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

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

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

1.4 This is the forty one report in the series started from the year 1968-69 only. In this report, an attempt has been made to compare the receipts of State Governments with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non development activities for the year 2007-2008 (Accounts), 2008-2009 (Revised Estimates) and 2009-2010 (Budget Estimates). In order to present a meaningful comparison, all the 28 States have been grouped into non-special category and special category States.

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

Non-Special Category States

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

Special Category States are

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

CHAPTER-II

Structure of State's Own Tax Revenue

2.1 2007-2008 (Accounts)

Out of the total State's own Tax Revenue of Rs. 286545.67 crore collected by all the States during 2007-2008 (Accounts), 60.52% of the State's own Tax Revenue came from Sales Tax, 11.91% from State Excise, 12.97% from Stamps and Registration fees, 5.28% from Taxes on Vehicles, 1.39% from Land Revenue and the remaining 7.93% from other Taxes and Duties.

2.1 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (7.92%) and minimum in Haryana (0.08%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (18.80%) whereas it was 11.87% in Haryana. Gujarat with 0.22% was at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (78.58%) and minimum in Bihar (49.84%) whereas it was 66.46% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (8.77%) and minimum in Haryana (2.01%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.05% in Jharkhand to 17.99% in Maharashtra whereas it was 15.18% in Haryana.

2.1 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.10% in Himachal Pradesh to 2.37% in Assam. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (2.15%) and maximum in Himachal Pradesh (19.89%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 41.10% in Sikkim to 81.91% in Manipur. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (9.36%) and minimum in Manipur (2.42%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.30% in Mizoram to 4.44% in Himachal Pradesh except Uttarakhand whereas it was 15.49%.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Tax Revenue of States during 2007-2008 (Accounts) are given in Table 2.1(a) & 2.1(b).

Table-2.1(a)
State's Own Tax Revenue of States during 2007-08(Accounts)

(Rs. Crore)								
Sr. No	Stete	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	144.39	4040.69	19026.49	1603.80	3086.06	892.62	28794.05
2	Bihar	82.10	525.42	2534.79	273.21	654.15	1016.49	5086.16
3	Chhattisgarh	88.12	843.10	3023.69	276.94	462.72	923.51	5618.08
4	Goa	7.19	75.94	879.28	81.96	117.59	196.96	1358.92
5	Gujarat	683.09	47.20	15104.54	1310.09	2018.43	2722.22	21885.57
6	Haryana	9.38	1378.81	7720.98	233.79	1763.28	511.58	11617.82
7	Jharkhand	37.46	211.11	2789.83	184.78	108.11	219.05	3550.34
8	Karnataka	145.31	4766.57	13893.99	1650.13	3408.83	2121.93	25986.76
9	Kerala	47.21	1169.25	9371.76	853.17	2027.97	199.58	13668.94
10	Madhya Pradesh	129.15	1853.83	6045.07	702.62	1531.54	1755.97	12018.18
11	Maharashtra	512.22	3963.05	26752.80	2143.10	8549.57	5607.42	47528.16
12	Orissa	276.15	524.93	4118.43	459.42	404.76	1072.40	6856.09
13	Punjab	17.31	1861.52	5342.49	499.45	1567.84	610.64	9899.25
14	Rajasthan	155.29	1805.12	7750.74	1164.40	1544.35	854.83	13274.73
15	Tamil Nadu	78.03	4764.06	18156.36	1483.21	3804.74	1332.70	29619.10
16	Uttar Pradesh	392.53	3948.40	15023.10	1145.84	3976.68	472.77	24959.32
17	West Bengal	1039.56	935.47	8060.46	532.07	1416.96	1141.82	13126.34
Sub Total-I		3844.49	32714.47	165594.80	14597.98	36443.58	21652.49	274847.81
Special Category								
18	Arunachal Pradesh	2.12	11.60	77.06	6.42	0.86	0.01	98.07
19	Assam	79.76	188.71	2691.44	138.62	109.91	151.06	3359.50
20	Himachal Pradesh	1.89	389.57	1092.16	113.72	86.99	273.85	1958.18
21	Jammu & Kashmir	6.49	238.00	1480.00	69.06	67.10	438.85	2299.50
22	Manipur	0.75	3.75	120.75	3.57	2.93	15.66	147.41
23	Meghalaya	2.12	58.62	234.89	11.35	5.99	6.13	319.10
24	Mizoram	1.48	1.69	62.04	5.37	0.23	6.71	77.52
25	Nagaland	0.50	2.83	94.79	12.30	1.02	19.93	131.37
26	Sikkim	2.75	37.94	81.32	6.22	4.26	65.37	197.86
27	Tripura	2.97	38.50	264.98	23.20	14.98	26.07	370.70
28	Uttarakhand	23.40	441.56	1627.41	155.26	424.27	66.75	2738.65
Sub Total-II		124.23	1412.77	7826.84	545.09	718.54	1070.39	11697.86
Total (I+II) All States		3968.72	34127.24	173421.64	15143.07	37162.12	22722.88	286545.67

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

Table-2.1(b)
State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2007-08 (Accounts)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.50	14.03	66.08	5.57	10.72	3.10	100.00
2	Bihar	1.61	10.33	49.84	5.37	12.86	19.99	100.00
3	Chhattisgarh	1.57	15.01	53.82	4.93	8.24	16.44	100.00
4	Goa	0.53	5.59	64.70	6.03	8.65	14.49	100.00
5	Gujarat	3.12	0.22	69.02	5.99	9.22	12.44	100.00
6	Haryana	0.08	11.87	66.46	2.01	15.18	4.40	100.00
7	Jharkhand	1.06	5.95	78.58	5.20	3.05	6.17	100.00
8	Karnataka	0.56	18.34	53.47	6.35	13.12	8.17	100.00
9	Kerala	0.35	8.55	68.56	6.24	14.84	1.46	100.00
10	Madhya Pradesh	1.07	15.43	50.30	5.85	12.74	14.61	100.00
11	Maharashtra	1.08	8.34	56.29	4.51	17.99	11.80	100.00
12	Orissa	4.03	7.66	60.07	6.70	5.90	15.64	100.00
13	Punjab	0.17	18.80	53.97	5.05	15.84	6.17	100.00
14	Rajasthan	1.17	13.60	58.39	8.77	11.63	6.44	100.00
15	Tamil Nadu	0.26	16.08	61.30	5.01	12.85	4.50	100.00
16	Uttar Pradesh	1.57	15.82	60.19	4.59	15.93	1.89	100.00
17	West Bengal	7.92	7.13	61.41	4.05	10.79	8.70	100.00
Sub Total-I		1.40	11.90	60.25	5.31	13.26	7.88	100.00
Special Category								
18	Arunachal Pradesh	2.16	11.83	78.58	6.55	0.88	0.01	100.00
19	Assam	2.37	5.62	80.11	4.13	3.27	4.50	100.00
20	Himachal Pradesh	0.10	19.89	55.77	5.81	4.44	13.98	100.00
21	Jammu & Kashmir	0.28	10.35	64.36	3.00	2.92	19.08	100.00
22	Manipur	0.51	2.54	81.91	2.42	1.99	10.62	100.00
23	Meghalaya	0.66	18.37	73.61	3.56	1.88	1.92	100.00
24	Mizoram	1.91	2.18	80.03	6.93	0.30	8.66	100.00
25	Nagaland	0.38	2.15	72.15	9.36	0.78	15.17	100.00
26	Sikkim	1.39	19.18	41.10	3.14	2.15	33.04	100.00
27	Tripura	0.80	10.39	71.48	6.26	4.04	7.03	100.00
28	Uttarakhand	0.85	16.12	59.42	5.67	15.49	2.44	100.00
Sub Total-II		1.06	12.08	66.91	4.66	6.14	9.15	100.00
Total (I+II) All States		1.39	11.91	60.52	5.28	12.97	7.93	100.00

2.2 2008- 2009 (R.E.)

Out of the total State's Own Tax Revenue of Rs. 330405.06 crore collected by all the States during 2008-2009 (R.E), 61.32% of the State's Own Tax Revenue came from Sales Tax , 11.85% from State Excise, 12.37% from Stamps and Registration fees, 5.10% from Taxes on Vehicles, 1.40% from Land Revenue and the remaining 7.96% from other Taxes and Duties.

2.2(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (9.18%) and minimum in Haryana (0.09 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (19.38%) whereas it was 10.91% in Haryana. Gujarat with 0.21% was at the bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Jharkhand (73.07%) and minimum in Madhya Pradesh (47.99%) whereas it was 68.42% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan 7.93% 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 4.57% in Orissa to 18.40% in Uttar Pradesh whereas it was 14.68% in Haryana.

2.2 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.08% in Himachal Pradesh to 3.03% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (1.73%) and maximum in Sikkim (26.27%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 53.38% in Sikkim to 81.79% in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Nagaland (8.74%) and minimum in Meghalaya (3.02%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.26% in Mizoram to 4.17% in Tripura except Uttarakhand whereas it was 11.75%.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Tax Revenue of States during 2008-2009 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

Table-2.2(a)
State's own Tax Revenue of States during 2008-09(R. E.)

								(Rs. Crore)
Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	130.48	4800.00	24531.79	1924.56	3456.39	896.73	35739.95
2	Bihar	80.00	700.00	3703.79	300.00	700.00	872.46	6356.25
3	Chhattisgarh	100.00	950.00	3470.00	315.50	520.00	972.44	6327.94
4	Goa	7.36	84.80	1109.99	103.12	110.11	322.49	1737.87
5	Gujarat	688.50	50.00	17123.00	1412.40	1796.00	3123.75	24193.65
6	Haryana	13.50	1560.00	9785.00	275.00	2100.00	567.50	14301.00
7	Jharkhand	52.75	357.52	3715.00	400.60	372.61	185.64	5084.12
8	Karnataka	250.00	5574.04	15488.82	1761.78	3110.27	2579.74	28764.65
9	Kerala	51.73	1309.56	11011.02	904.37	2372.72	284.64	15934.04
10	Madhya Pradesh	156.01	2150.00	6720.00	1000.00	1700.00	2275.85	14001.86
11	Maharashtra	700.00	4300.00	28439.00	2200.00	8600.00	5848.85	50087.85
12	Orissa	260.24	620.76	4770.37	590.79	350.54	1079.24	7671.94
13	Punjab	19.00	1810.72	6529.62	576.00	1900.00	712.00	11547.34
14	Rajasthan	145.06	2025.00	9100.00	1200.00	1575.00	1089.23	15134.29
15	Tamil Nadu	177.56	5709.18	20906.00	1726.34	4429.82	1572.59	34521.49
16	Uttar Pradesh	170.11	4450.00	17178.00	861.98	5370.54	1160.79	29191.42
17	West Bengal	1488.58	1115.42	9794.18	673.11	1737.62	1413.92	16222.83
Sub Total-I		4490.88	37567.00	193375.58	16225.55	40201.62	24957.86	316818.49
Special Category								
18	Arunachal Pradesh	3.00	12.50	76.00	6.50	0.95	0.00	98.95
19	Assam	84.41	214.45	3044.34	153.87	122.00	419.45	4038.52
20	Himachal Pradesh	1.85	428.61	1336.81	136.50	95.42	301.79	2300.98
21	Jammu & Kashmir	5.27	250.00	1852.50	77.66	60.28	447.66	2693.37
22	Manipur	1.20	4.47	128.80	4.91	3.36	17.15	159.89
23	Meghalaya	0.39	71.57	285.42	11.62	9.50	6.11	384.61
24	Mizoram	1.50	1.64	77.55	5.79	0.25	8.09	94.82
25	Nagaland	0.69	3.30	112.07	13.00	1.00	18.64	148.70
26	Sikkim	3.08	42.50	86.37	6.97	3.16	19.71	161.79
27	Tripura	3.10	42.31	324.74	28.55	18.81	33.87	451.38
28	Uttarakhand	28.71	528.96	1910.00	163.35	358.86	63.68	3053.56
Sub Total-II		133.20	1600.31	9234.60	608.72	673.59	1336.15	13586.57
Total (I+II) All States		4624.08	39167.31	202610.18	16834.27	40875.21	26294.01	330405.06

Table-2.2(b)
State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2008-09(R. E.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.37	13.43	68.64	5.38	9.67	2.51	100.00
2	Bihar	1.26	11.01	58.27	4.72	11.01	13.73	100.00
3	Chhattisgarh	1.58	15.01	54.84	4.99	8.22	15.37	100.00
4	Goa	0.42	4.88	63.87	5.93	6.34	18.56	100.00
5	Gujarat	2.85	0.21	70.77	5.84	7.42	12.91	100.00
6	Haryana	0.09	10.91	68.42	1.92	14.68	3.97	100.00
7	Jharkhand	1.04	7.03	73.07	7.88	7.33	3.65	100.00
8	Karnataka	0.87	19.38	53.85	6.12	10.81	8.97	100.00
9	Kerala	0.32	8.22	69.10	5.68	14.89	1.79	100.00
10	Madhya Pradesh	1.11	15.36	47.99	7.14	12.14	16.25	100.00
11	Maharashtra	1.40	8.58	56.78	4.39	17.17	11.68	100.00
12	Orissa	3.39	8.09	62.18	7.70	4.57	14.07	100.00
13	Punjab	0.16	15.68	56.55	4.99	16.45	6.17	100.00
14	Rajasthan	0.96	13.38	60.13	7.93	10.41	7.20	100.00
15	Tamil Nadu	0.51	16.54	60.56	5.00	12.83	4.56	100.00
16	Uttar Pradesh	0.58	15.24	58.85	2.95	18.40	3.98	100.00
17	West Bengal	9.18	6.88	60.37	4.15	10.71	8.72	100.00
Sub Total-I		1.42	11.86	61.04	5.12	12.69	7.88	100.00
Special Category								
18	Arunachal Pradesh	3.03	12.63	76.81	6.57	0.96	0.00	100.00
19	Assam	2.09	5.31	75.38	3.81	3.02	10.39	100.00
20	Himachal Pradesh	0.08	18.63	58.10	5.93	4.15	13.12	100.00
21	Jammu & Kashmir	0.20	9.28	68.78	2.88	2.24	16.62	100.00
22	Manipur	0.75	2.80	80.56	3.07	2.10	10.73	100.00
23	Meghalaya	0.10	18.61	74.21	3.02	2.47	1.59	100.00
24	Mizoram	1.58	1.73	81.79	6.11	0.26	8.53	100.00
25	Nagaland	0.46	2.22	75.37	8.74	0.67	12.54	100.00
26	Sikkim	1.90	26.27	53.38	4.31	1.95	12.18	100.00
27	Tripura	0.69	9.37	71.94	6.33	4.17	7.50	100.00
28	Uttarakhand	0.94	17.32	62.55	5.35	11.75	2.09	100.00
Sub Total-II		0.98	11.78	67.97	4.48	4.96	9.83	100.00
Total (I-II) All States		1.40	11.85	61.32	5.10	12.37	7.96	100.00

2.3 2009-2010 (B.E.)

Out of the total State's Own Tax Revenue of Rs. 366522.66 Crore estimated by all the States during 2009-2010 (B.E.), 61.39% of the State's Own Tax Revenue was estimated from Sales Tax, 12.54% from State Excise, 11.71 % from Stamps and Registration fees, 5.10% from Taxes on Vehicles, 1.30% from Land Revenue and the remaining 7.95% from other Taxes and Duties.

2.3(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (8.79%) and minimum in Tamil Nadu (0.08%) succeeded by Haryana (0.09%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (19.86%) whereas it was 11.61% in Haryana. Gujarat with 0.20% was estimated at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax revenue was estimated maximum in Haryana (73.33%) and minimum in Madhya Pradesh (49.84%). The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Jharkhand (8.26%) and minimum in Haryana (2.56%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.70% in Orissa to 18.83% in Maharashtra whereas it was estimated 8.36% in Haryana.

2.3 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.07% in Himachal Pradesh to 4.59% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Mizoram (1.58%) and maximum in Sikkim (26.86%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 54.46% in Sikkim to 83.35 % in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was estimated maximum in Nagaland (8.98 %) and minimum in Jammu and Kashmir (2.77%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.24% in Mizoram to 4.14 % in Tripura except Uttarakhand whereas it was 11.98%.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's Own Tax Revenue of States during 2009-2010 (B.E) are given in Tables 2.3 (a) & 2.3 (b).

Table-2.3(a)
State's Own Tax Revenue of States during 2009-10(B. E.)

(Rs. Crore)								
Sr. No	Stete	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	144.00	6260.00	27685.00	2315.00	3224.00	1036.00	40664.00
2	Bihar	76.22	850.00	3948.03	355.00	750.00	1356.90	7336.15
3	Chhattisgarh	120.00	1100.00	3775.60	351.47	600.01	1082.47	7029.55
4	Goa	6.97	88.00	1257.70	103.21	112.97	292.00	1860.85
5	Gujarat	690.00	50.00	18215.00	1450.00	1750.00	3295.00	25450.00
6	Haryana	13.50	1700.00	10740.00	375.00	1225.00	593.00	14646.50
7	Jharkhand	60.00	550.00	4400.00	500.00	350.00	191.68	6051.68
8	Karnataka	90.48	6500.00	17727.32	1937.50	3566.62	2899.33	32721.25
9	Kerala	52.50	1440.52	12733.94	958.63	2728.63	314.06	18228.28
10	Madhya Pradesh	161.81	2760.00	8012.11	900.00	1560.00	2681.53	16075.45
11	Maharashtra	770.00	4800.00	27006.00	2600.00	9600.00	6209.84	50985.84
12	Orissa	273.25	707.67	5116.04	600.00	385.59	1117.34	8199.89
13	Punjab	19.97	2000.83	8320.00	610.56	2200.00	911.03	14062.39
14	Rajasthan	250.06	2300.00	10030.00	1300.00	1650.00	1212.23	16742.29
15	Tamil Nadu	29.98	6565.56	23242.53	1994.38	5093.99	1651.56	38578.00
16	Uttar Pradesh	181.02	5176.45	20741.27	874.89	5351.02	1131.17	33455.82
17	West Bengal	1711.87	1338.50	12046.85	774.08	1998.26	1606.86	19476.42
Sub Total-I		4651.63	44187.53	214997.39	17999.72	42146.09	27582.00	351564.36
Special Category								
18	Arunachal Pradesh	5.00	15.00	80.00	8.00	1.00	0.00	109.00
19	Assam	89.38	235.90	2900.00	170.79	135.42	496.76	4028.25
20	Himachal Pradesh	1.94	480.07	1604.17	156.98	109.73	346.95	2699.84
21	Jammu & Kashmir	8.52	260.00	2065.70	83.50	82.61	511.03	3011.36
22	Manipur	1.37	5.10	146.83	5.60	3.83	19.55	182.28
23	Meghalaya	2.81	80.15	289.42	14.48	8.11	8.63	403.60
24	Mizoram	1.68	1.84	96.93	6.49	0.28	9.07	116.29
25	Nagaland	0.75	3.35	115.64	14.00	1.08	21.09	155.91
26	Sikkim	3.45	47.60	96.50	7.80	3.54	18.31	177.20
27	Tripura	6.20	46.54	396.00	34.26	22.57	40.23	545.80
28	Uttarakhand	7.68	598.22	2220.80	193.09	422.69	86.29	3528.77
Sub Total-II		128.78	1773.77	10011.99	694.99	790.86	1557.91	14958.30
Total (I+II) All States		4780.41	45961.30	225009.38	18694.71	42936.95	29139.91	366522.66

Table-2.3(b)
State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2009-10(B. E.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.35	15.39	68.08	5.69	7.93	2.55	100.00
2	Bihar	1.04	11.59	53.82	4.84	10.22	18.50	100.00
3	Chhattisgarh	1.71	15.65	53.71	5.00	8.54	15.40	100.00
4	Goa	0.37	4.73	67.59	5.55	6.07	15.69	100.00
5	Gujarat	2.71	0.20	71.57	5.70	6.88	12.95	100.00
6	Haryana	0.09	11.61	73.33	2.56	8.36	4.05	100.00
7	Jharkhand	0.99	9.09	72.71	8.26	5.78	3.17	100.00
8	Karnataka	0.28	19.86	54.18	5.92	10.90	8.86	100.00
9	Kerala	0.29	7.90	69.86	5.26	14.97	1.72	100.00
10	Madhya Pradesh	1.01	17.17	49.84	5.60	9.70	16.68	100.00
11	Maharashtra	1.51	9.41	52.97	5.10	18.83	12.18	100.00
12	Orissa	3.33	8.63	62.39	7.32	4.70	13.63	100.00
13	Punjab	0.14	14.23	59.16	4.34	15.64	6.48	100.00
14	Rajasthan	1.49	13.74	59.91	7.76	9.86	7.24	100.00
15	Tamil Nadu	0.08	17.02	60.25	5.17	13.20	4.28	100.00
16	Uttar Pradesh	0.54	15.47	62.00	2.62	15.99	3.38	100.00
17	West Bengal	8.79	6.87	61.85	3.97	10.26	8.25	100.00
Sub Total-I		1.32	12.57	61.15	5.12	11.99	7.85	100.00
Special Category								
18	Arunachal Pradesh	4.59	13.76	73.39	7.34	0.92	0.00	100.00
19	Assam	2.22	5.86	71.99	4.24	3.36	12.33	100.00
20	Himachal Pradesh	0.07	17.78	59.42	5.81	4.06	12.85	100.00
21	Jammu & Kashmir	0.28	8.63	68.60	2.77	2.74	16.97	100.00
22	Manipur	0.75	2.80	80.55	3.07	2.10	10.73	100.00
23	Meghalaya	0.70	19.86	71.71	3.59	2.01	2.14	100.00
24	Mizoram	1.44	1.58	83.35	5.58	0.24	7.80	100.00
25	Nagaland	0.48	2.15	74.17	8.98	0.69	13.53	100.00
26	Sikkim	1.95	26.86	54.46	4.40	2.00	10.33	100.00
27	Tripura	1.14	8.53	72.55	6.28	4.14	7.37	100.00
28	Uttarakhand	0.22	16.95	62.93	5.47	11.98	2.45	100.00
Sub Total-II		0.86	11.86	66.93	4.65	5.29	10.42	100.00
Total (I-II) All States		1.30	12.54	61.39	5.10	11.71	7.95	100.00

Per Capita State's Own Tax Revenue

2.4 2007- 2008 (Accounts)

2.4 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue during 2007-08 (Accounts) was maximum in Gujarat (Rs.121.33) and minimum in Haryana (Rs.3.91).The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.831.86) followed by Tamil Nadu (Rs.722.92), Punjab (Rs.699.82) and Haryana (Rs. 574.50). The per capita State Excise was minimum in Gujarat (Rs. 8.38) due to prohibition in the State. The per capita revenue receipt from Sales Tax was minimum in Bihar (Rs.272.27) and maximum in Haryana (Rs. 3217.08) except Goa whereas it was Rs. 5495.50. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.512.25) and minimum in Bihar (Rs.29.35) whereas it was Rs. 60.69 in Uttar Pradesh, Rs. 61.37 in West Bengal, Rs.61.59 in Jharkhand and Rs.97.41 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 796.79) followed by Goa (Rs.734.94), Haryana (Rs.734.70).

2.4 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was less than Rs. 10.00 except in Sikkim (Rs.45.83) Assam (Rs.27.22),Uttarakhand(Rs.24.63), Arunachal Pradesh (Rs.17.67). The per capita revenue receipt from State Excise was less than Rs.111.00 except Jammu & Kashmir (Rs.212.50), Meghalaya (Rs.234.48), Uttrakhand (Rs.464.80) & Himachal Pradesh (Rs.590.26) Sikkim (Rs.632.33). The Per capita revenue receipts from Sales Tax ranged from Rs. 430.86 in Nagaland to Rs. 1713.06 in Uttarakhand. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 172.30) and minimum in Manipur (Rs.14.88). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 72.00 in all the special category States except in Uttarakhand (Rs.446.60) and Himachal Pradesh (Rs.131.80).

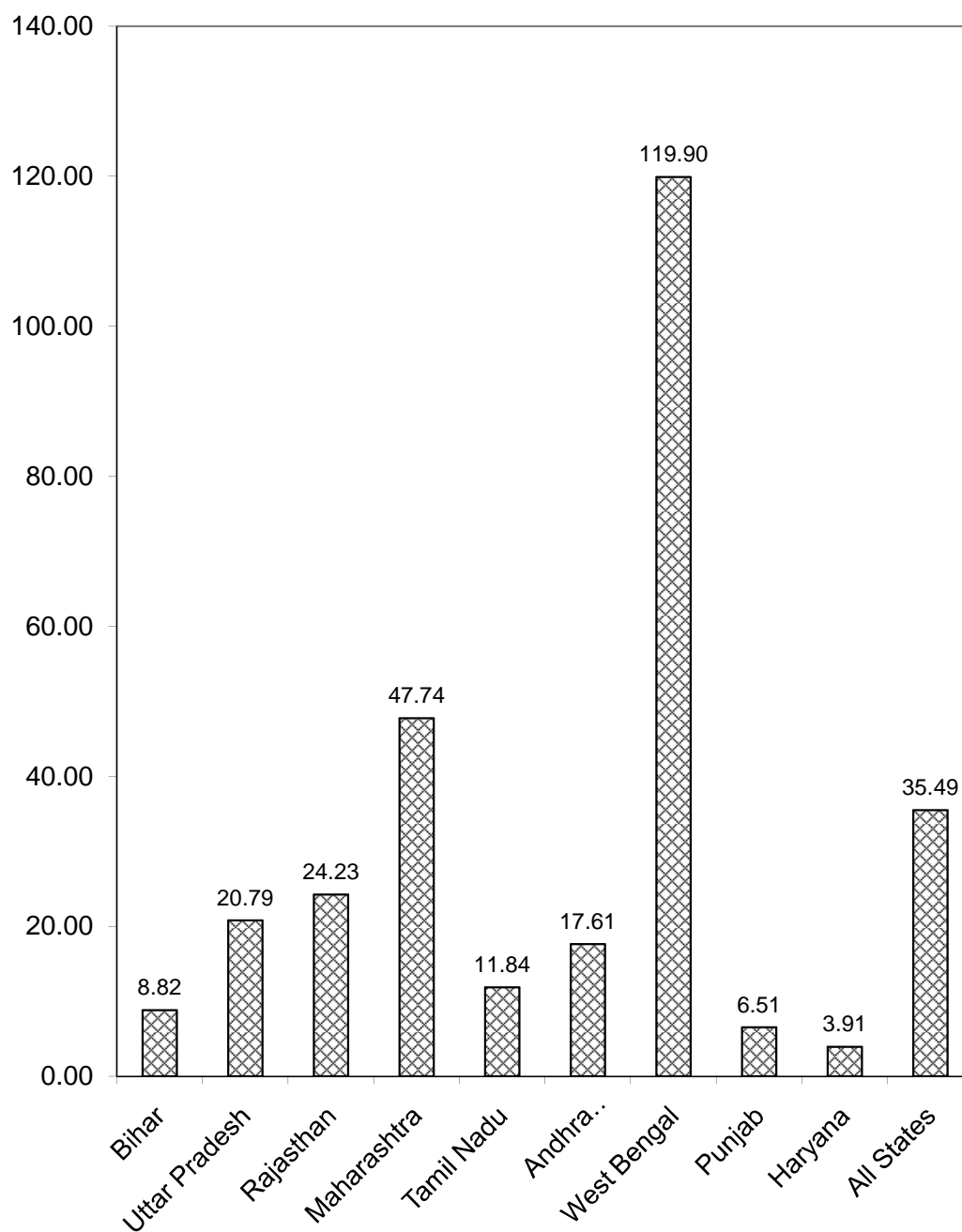
The details of per capita State's Own Tax Revenue of States during 2007-2008 (Accounts) are given in Table 2.4.Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.4
Per Capita State's Own Tax Revenue of States
during 2007-08(Accounts)

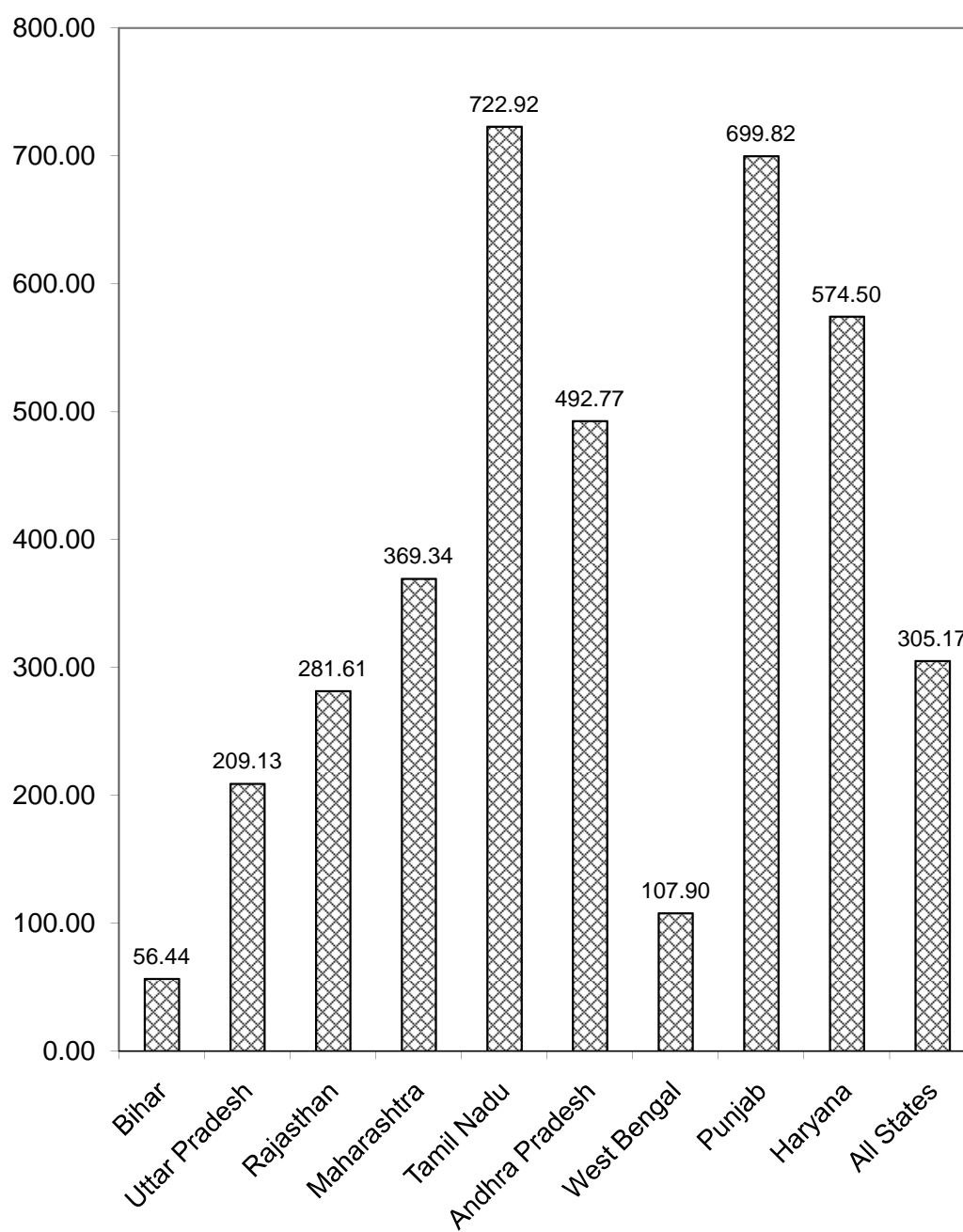
(in Rs.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17.61	492.77	2320.30	195.59	376.35	108.86	3511.47
2	Bihar	8.82	56.44	272.27	29.35	70.26	109.18	546.31
3	Chhattisgarh	38.15	364.98	1308.96	119.89	200.31	399.79	2432.07
4	Goa	44.94	474.63	5495.50	512.25	734.94	1231.00	8493.25
5	Gujarat	121.33	8.38	2682.87	232.70	358.51	483.52	3887.31
6	Haryana	3.91	574.50	3217.08	97.41	734.70	213.16	4840.76
7	Jharkhand	12.49	70.37	929.94	61.59	36.04	73.02	1183.45
8	Karnataka	25.36	831.86	2424.78	287.98	594.91	370.32	4535.21
9	Kerala	14.01	346.96	2780.94	253.17	601.77	59.22	4056.07
10	Madhya Pradesh	18.91	271.42	885.08	102.87	224.24	257.10	1759.62
11	Maharashtra	47.74	369.34	2493.27	199.73	796.79	522.59	4429.47
12	Orissa	69.91	132.89	1042.64	116.31	102.47	271.49	1735.72
13	Punjab	6.51	699.82	2008.45	187.76	589.41	229.56	3721.52
14	Rajasthan	24.23	281.61	1209.16	181.65	240.93	133.36	2070.94
15	Tamil Nadu	11.84	722.92	2755.14	225.07	577.35	202.23	4494.55
16	Uttar Pradesh	20.79	209.13	795.72	60.69	210.63	25.04	1322.00
17	West Bengal	119.90	107.90	929.70	61.37	163.43	131.70	1514.00
Aggregate-I		36.67	312.07	1579.65	139.25	347.64	206.55	2621.84
Special Category								
18	Arunachal Pradesh	17.67	96.67	642.17	53.50	7.17	0.08	817.25
19	Assam	27.22	64.41	918.58	47.31	37.51	51.56	1146.59
20	Himachal Pradesh	2.86	590.26	1654.79	172.30	131.80	414.92	2966.94
21	Jammu & Kashmir	5.79	212.50	1321.43	61.66	59.91	391.83	2053.13
22	Manipur	3.13	15.63	503.13	14.88	12.21	65.25	614.21
23	Meghalaya	8.48	234.48	939.56	45.40	23.96	24.52	1276.40
24	Mizoram	14.80	16.90	620.40	53.70	2.30	67.10	775.20
25	Nagaland	2.27	12.86	430.86	55.91	4.64	90.59	597.14
26	Sikkim	45.83	632.33	1355.33	103.67	71.00	1089.50	3297.67
27	Tripura	8.49	110.00	757.09	66.29	42.80	74.49	1059.14
28	Uttarakhand	24.63	464.80	1713.06	163.43	446.60	70.26	2882.79
Aggregate-II		17.75	201.82	1118.12	77.87	102.65	152.91	1671.12
Overall		35.49	305.17	1550.76	135.41	332.31	203.19	2562.33

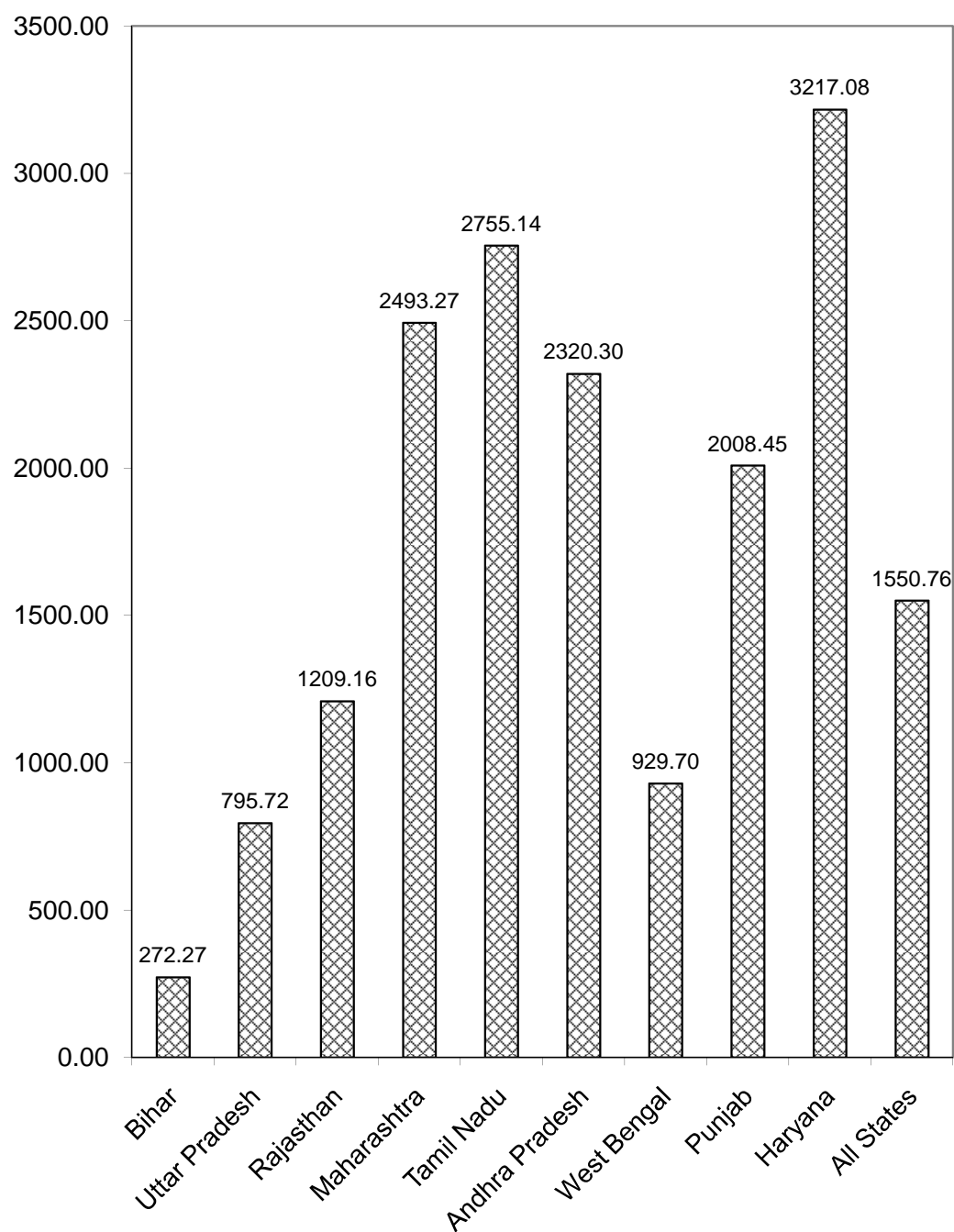
**Per Capita Land Revenue of Selected States
during 2007-08 (Accounts) (In Rs.)**



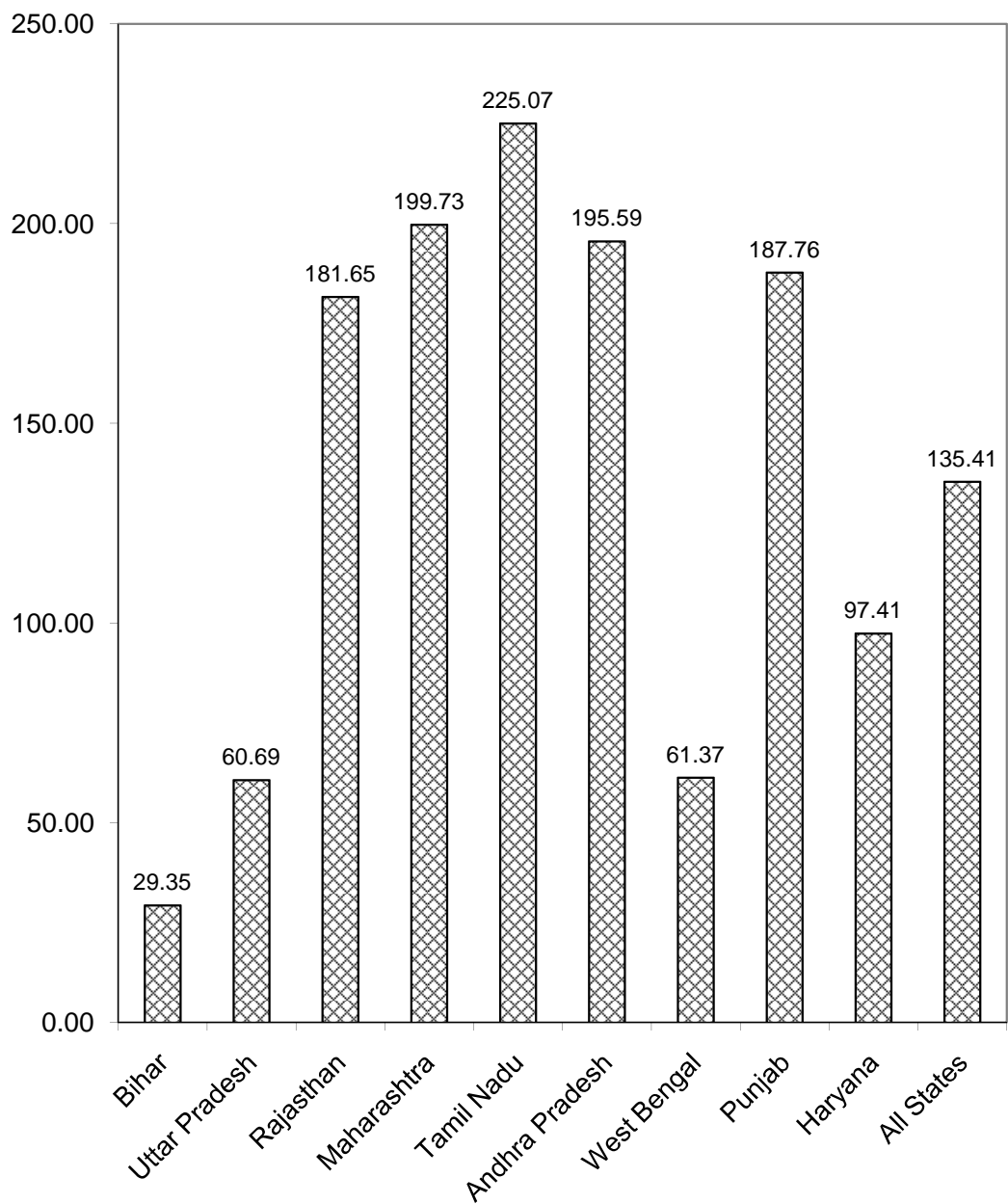
**Per Capita State Excise of Selected states
during 2007-08 (Accounts) (In Rs.)**



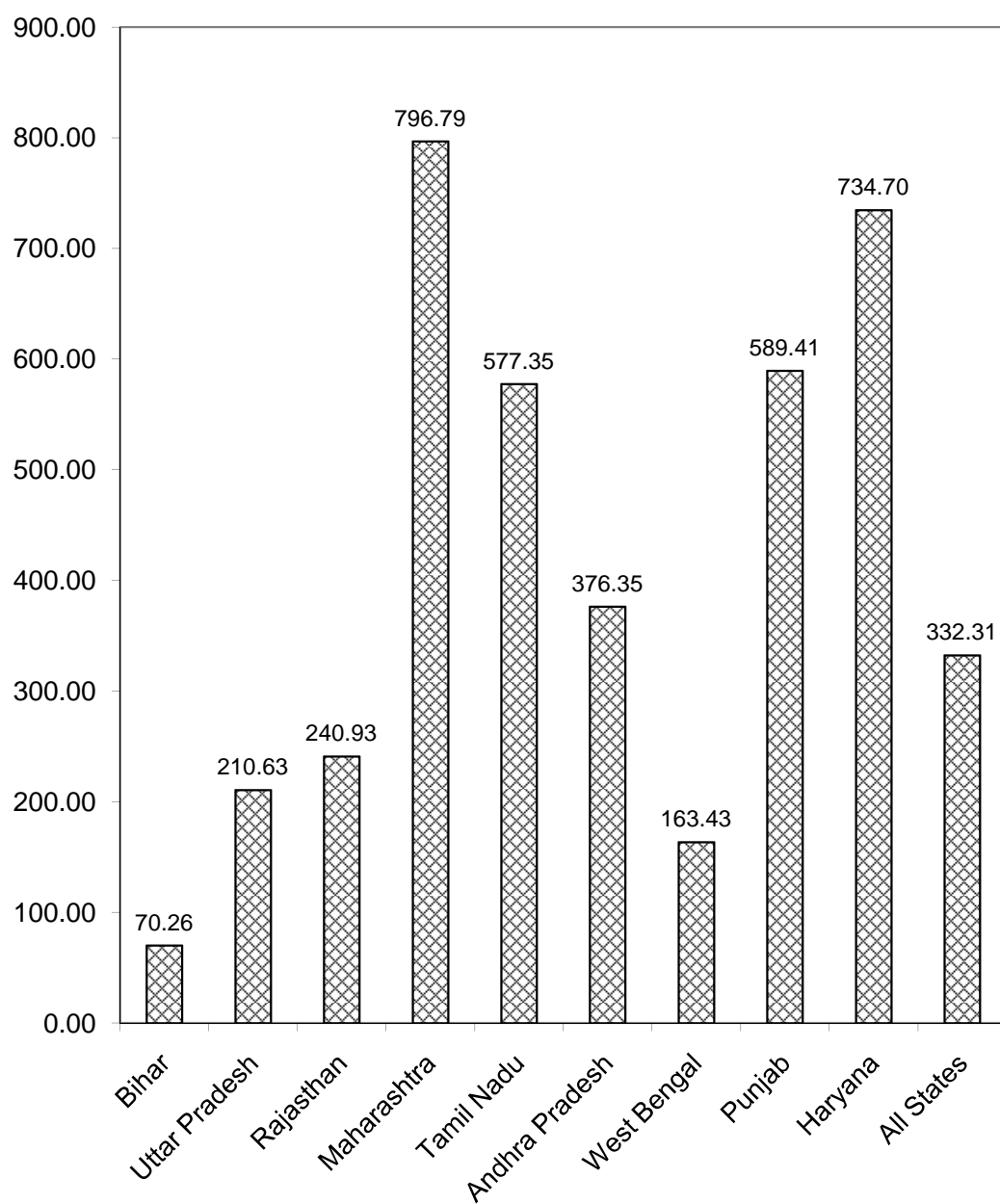
**Per Capita Sales Tax of Selected States
during 2007-08 (Accounts) (In Rs.)**



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



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



2.5 2008-2009 (R. E.)

2.5 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue during 2008-09 (R.E.) was maximum in West Bengal (Rs.170.12) and minimum in Haryana (Rs.5.53). The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.962.70) followed by Tamil Nadu (Rs. 859.82), Punjab (Rs.673.13), Haryana (Rs. 639.34). The per capita revenue receipt from State Excise was minimum in Gujarat (Rs.8.76) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 391.94 in Bihar to Rs. 4010.25 in Haryana except Goa whereas it was Rs. 6937.44. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.644.50) and minimum in Bihar (Rs.31.75) whereas it was Rs. 112.70 in Haryana. The per capita revenue receipt from Stamps and Registration fees was maximum in Haryana (Rs. 860.66) and minimum in Bihar (Rs. 74.07).

2.5 (b) Special Category States

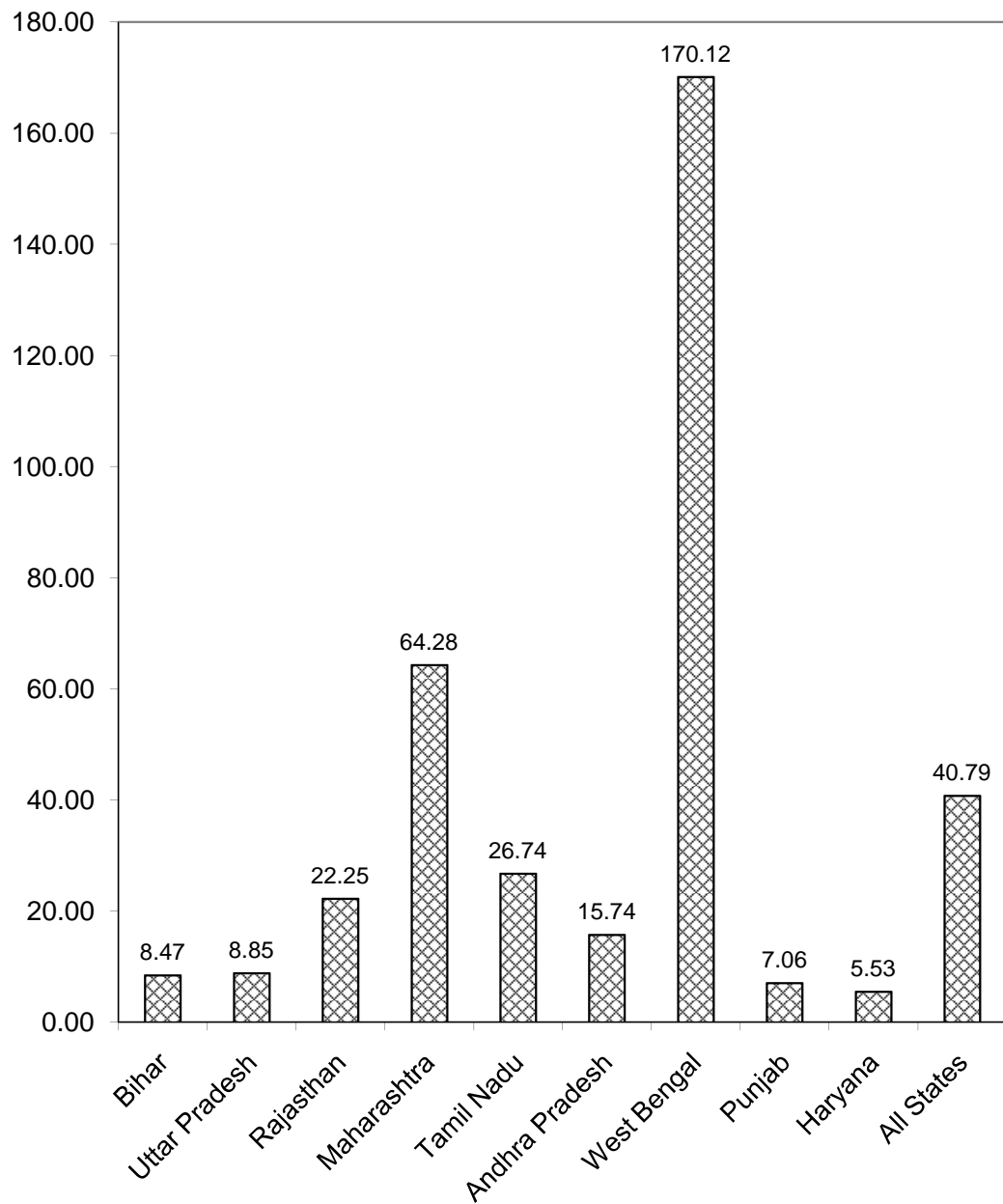
In the special category States, the per capita revenue receipt from Land Revenue was less than Rs.26.00 except Assam (Rs.28.42), Uttrakhand (Rs.29.91) and Sikkim (Rs.51.33). The per capita revenue receipt from State Excise was less than Rs.122.00 except Jammu & Kashmir (Rs.219.30), Meghalaya (Rs.286.28), Uttrakhand (Rs.551.00) & Himachal Pradesh (Rs.649.41) &Sikkim (Rs.708.33). The per capita revenue receipt from Sales Tax ranged from Rs. 509.41 in Nagaland to Rs.2025.47 in Himachal Pradesh. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 206.82) and minimum in Manipur (Rs.20.46). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 55.00 except in Uttarakhand (Rs. 373.81) and Himachal Pradesh (Rs. 144.58).

The details of per capita State's own Tax Revenue of States during 2008-2009 (R.E) are given in Table 2.5. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

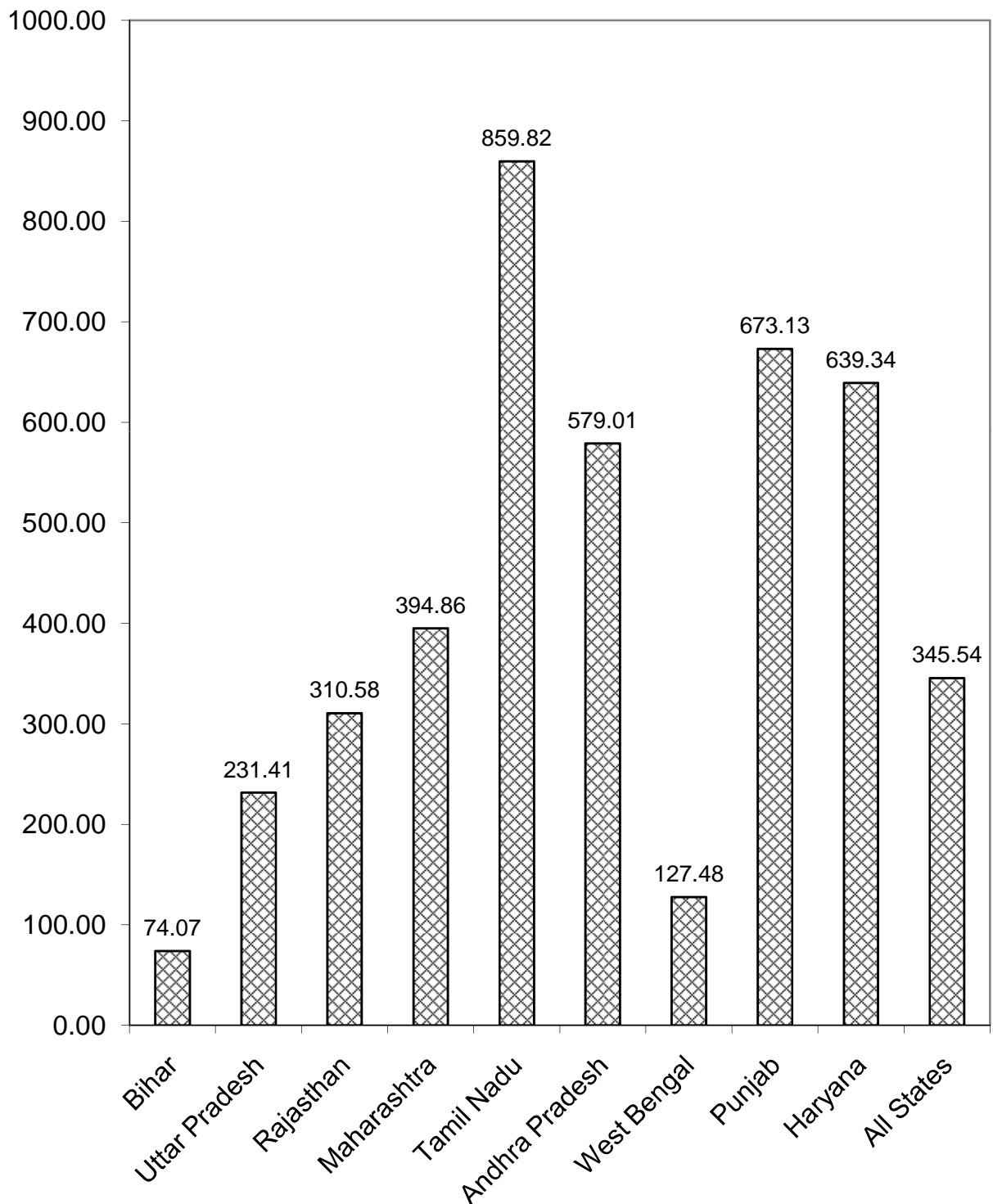
Table-2.5
Per Capita State's Own Tax Revenue of States
during 2008-09(R. E.)

(in Rs.)								
Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.74	579.01	2959.20	232.15	416.93	108.17	4311.21
2	Bihar	8.47	74.07	391.94	31.75	74.07	92.32	672.62
3	Chhattisgarh	42.55	404.26	1476.60	134.26	221.28	413.80	2692.74
4	Goa	46.00	530.00	6937.44	644.50	688.19	2015.56	10861.69
5	Gujarat	120.58	8.76	2998.77	247.36	314.54	547.07	4237.07
6	Haryana	5.53	639.34	4010.25	112.70	860.66	232.58	5861.07
7	Jharkhand	17.35	117.61	1222.04	131.78	122.57	61.07	1672.41
8	Karnataka	43.18	962.70	2675.10	304.28	537.18	445.55	4967.99
9	Kerala	15.21	385.16	3238.54	265.99	697.86	83.72	4686.48
10	Madhya Pradesh	22.48	309.80	968.30	144.09	244.96	327.93	2017.56
11	Maharashtra	64.28	394.86	2611.48	202.02	789.72	537.08	4599.44
12	Orissa	65.22	155.58	1195.58	148.07	87.85	270.49	1922.79
13	Punjab	7.06	673.13	2427.37	214.13	706.32	264.68	4292.69
14	Rajasthan	22.25	310.58	1395.71	184.05	241.56	167.06	2321.21
15	Tamil Nadu	26.74	859.82	3148.49	259.99	667.14	236.84	5199.02
16	Uttar Pradesh	8.85	231.41	893.29	44.82	279.28	60.36	1518.01
17	West Bengal	170.12	127.48	1119.33	76.93	198.59	161.59	1854.04
Aggregate-I		42.26	353.47	1819.49	152.67	378.26	234.83	2980.98
Special Category								
18	Arunachal Pradesh	25.00	104.17	633.33	54.17	7.92	0.00	824.58
19	Assam	28.42	72.21	1025.03	51.81	41.08	141.23	1359.77
20	Himachal Pradesh	2.80	649.41	2025.47	206.82	144.58	457.26	3486.33
21	Jammu & Kashmir	4.62	219.30	1625.00	68.12	52.88	392.68	2362.61
22	Manipur	5.00	18.63	536.67	20.46	14.00	71.46	666.21
23	Meghalaya	1.56	286.28	1141.68	46.48	38.00	24.44	1538.44
24	Mizoram	15.00	16.40	775.50	57.90	2.50	80.90	948.20
25	Nagaland	3.14	15.00	509.41	59.09	4.55	84.73	675.91
26	Sikkim	51.33	708.33	1439.50	116.17	52.67	328.50	2696.50
27	Tripura	8.86	120.89	927.83	81.57	53.74	96.77	1289.66
28	Uttarakhand	29.91	551.00	1989.58	170.16	373.81	66.33	3180.79
Aggregate-II		18.84	226.35	1306.17	86.10	95.27	188.99	1921.72
Overall		40.79	345.54	1787.47	148.52	360.61	231.97	2914.91

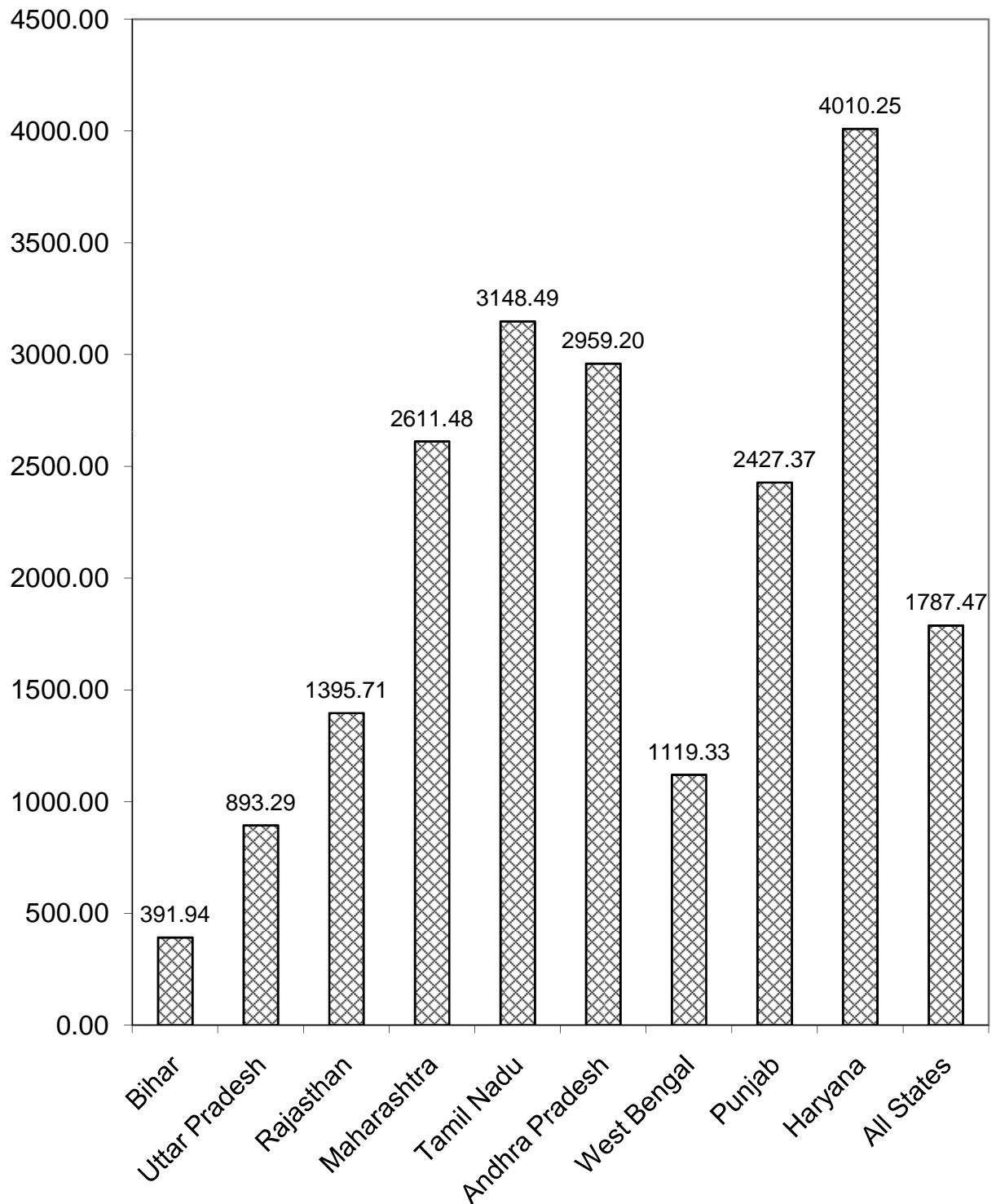
**Per Capita Land Revenue of Selected States
during 2008-09 (R.E) (In Rs.)**



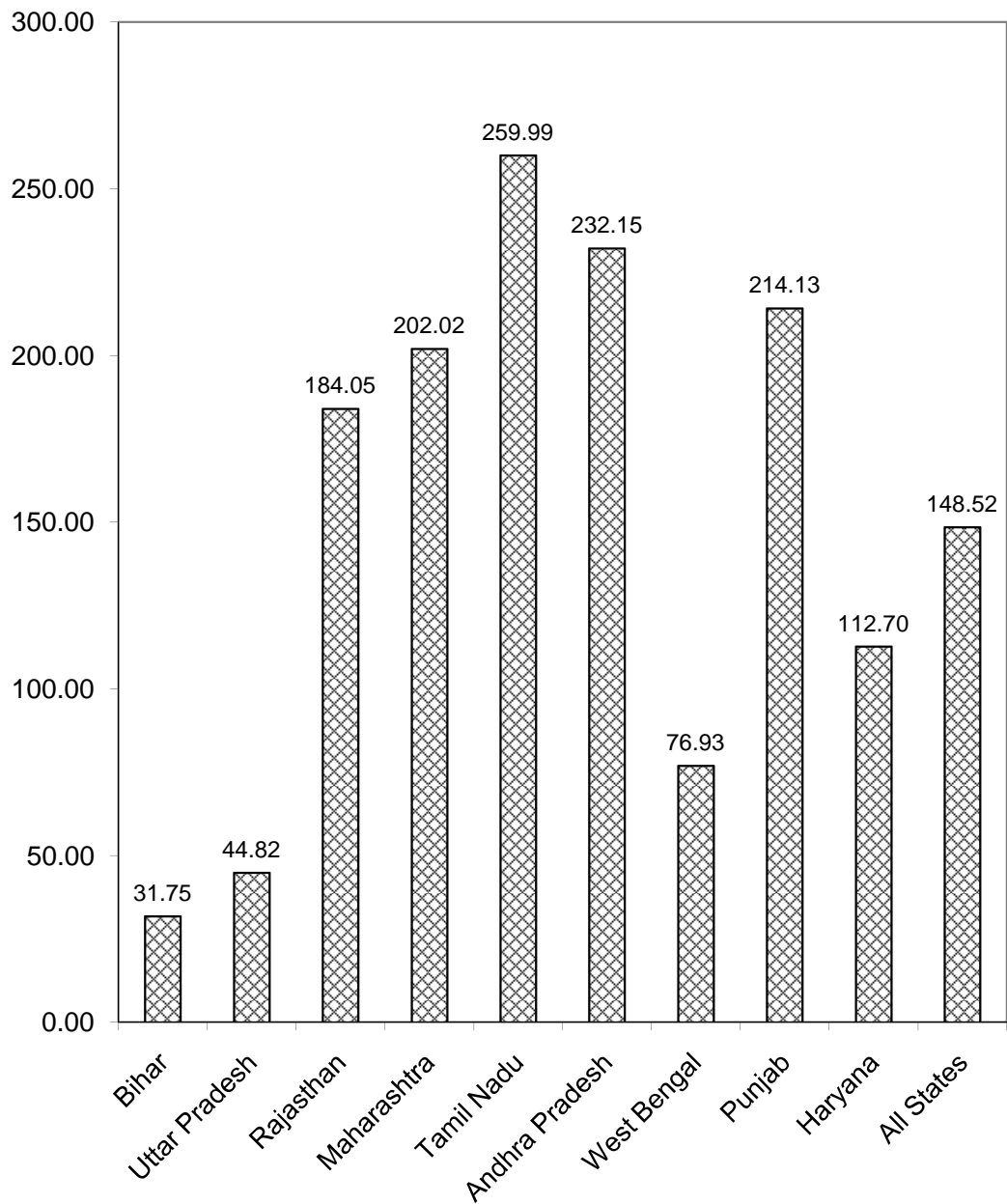
**Per Capita State Excise of Selected States
during 2008-09 (R.E) (In Rs.)**



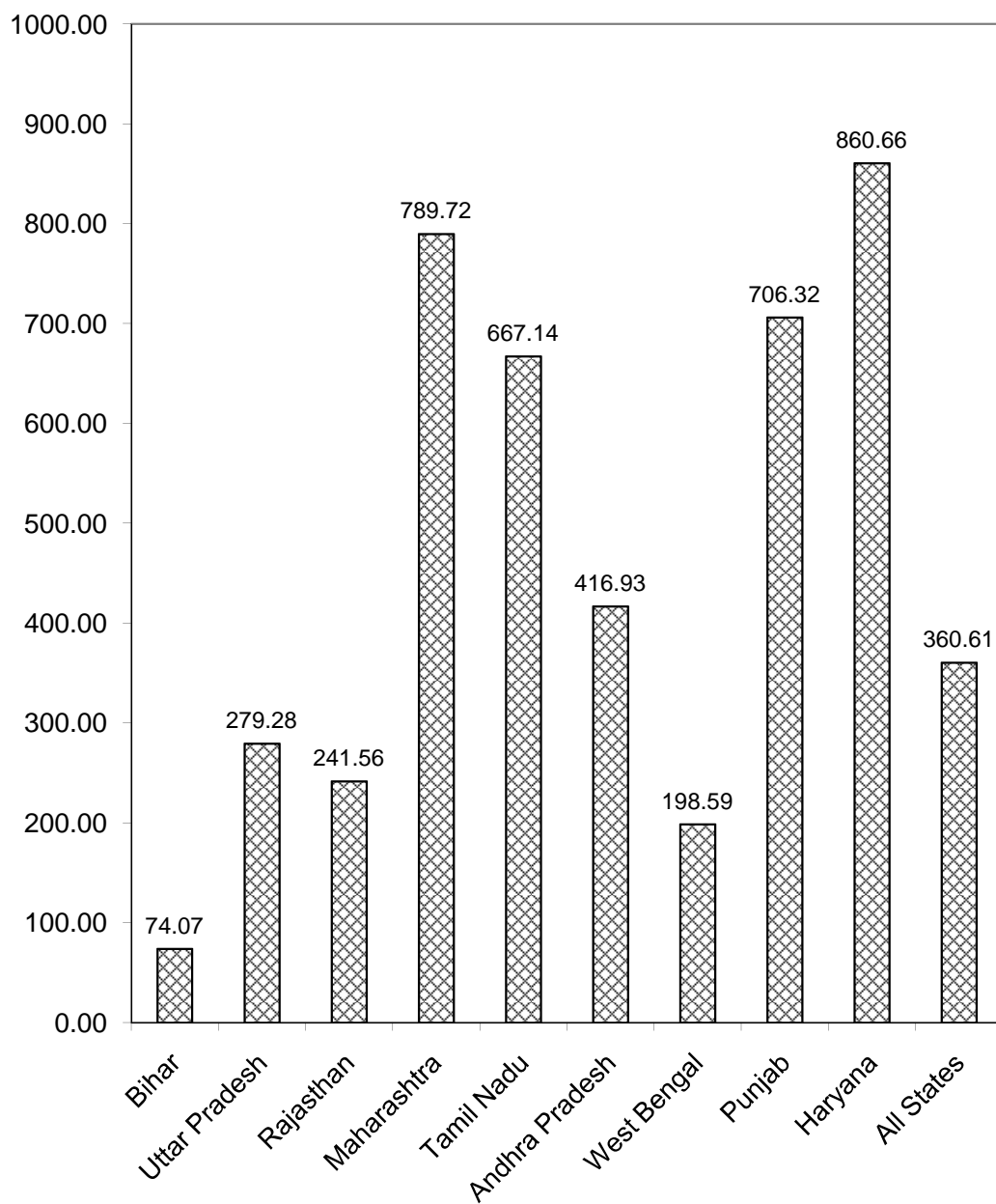
**Per Capita Sales Taxes of Selected States
during 2008-09 (R.E) (In Rs.)**



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



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



2.6 2009-2010 (B. E.)

2.6 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue during 2009-10 (B.E.) was estimated to be maximum in West Bengal (Rs.193.87) and minimum in Tamil Nadu (Rs.4.49) succeeded by Haryana (Rs.5.44). The per capita revenue receipt from State Excise was estimated to be maximum in Karnataka (Rs. 1109.22) followed by Tamil Nadu (Rs.982.87), Andhra Pradesh (Rs. 748.80), Punjab (Rs.735.60) and Haryana (Rs. 685.48). The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (Rs. 8.64) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to be ranged from Rs. 412.11 in Bihar to Rs. 4330.65 in Haryana except Goa whereas it was estimated to be at Rs. 7398.24. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (Rs. 607.12) and minimum in Bihar (Rs.37.06) whereas it was estimated to be Rs.151.21 in Haryana. The Per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Maharashtra (Rs. 868.78) and minimum in Bihar (Rs. 78.29), whereas it was (Rs. 493.95) in Haryana.

2.6 (b) Special Category States

In the special category States, the per capita revenue receipt from Land revenue was estimated to be less than Rs. 18.00 except Assam (Rs.29.79), Arunachal Pradesh (Rs.41.67) & Sikkim (Rs.57.50). The per capita revenue receipts from State Excise were estimated to be ranged from Rs.15.23 in Nagaland to Rs. 793.33 in Sikkim. The per capita revenue receipt from Sales Tax was estimated to be ranged from Rs. 525.64 in Nagaland to Rs.2394.28 in Himachal Pradesh. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated to be less than Rs. 96% except Himachal Pradesh (Rs.234.30), Uttarakhand (Rs.199.06) and Sikkim (Rs. 130.00). The per capita revenue receipts from Stamps and Registration fees was estimated to be less than Rs. 165.00 except in Uttarakhand where it was estimated to be Rs.435.76.

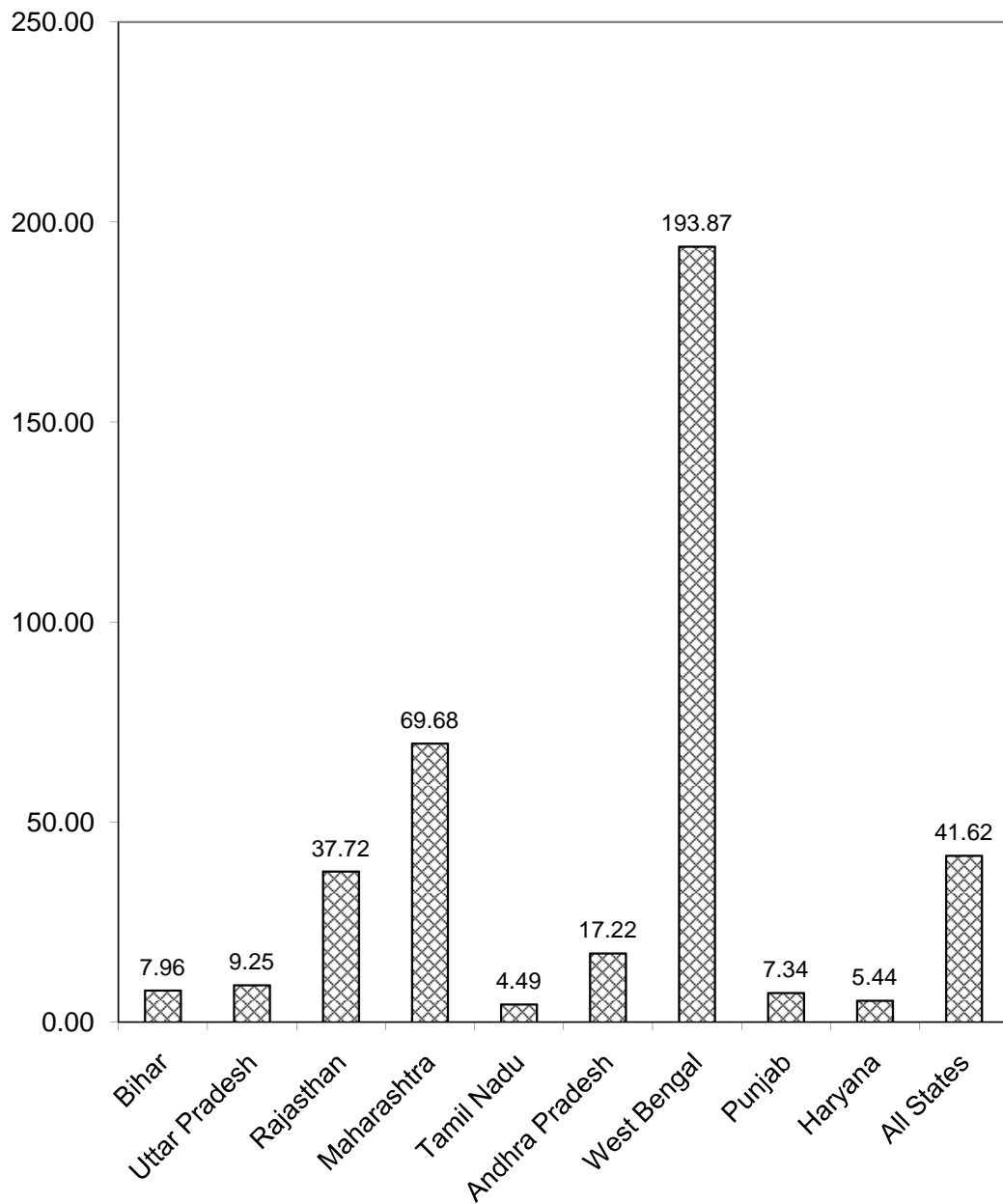
The details of per capita State's own Tax Revenue of States during 2009-2010 (B.E) are given in Table 2.6. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.6
Per Capita State's Own Tax Revenue of States
during 2009-10(B. E.)

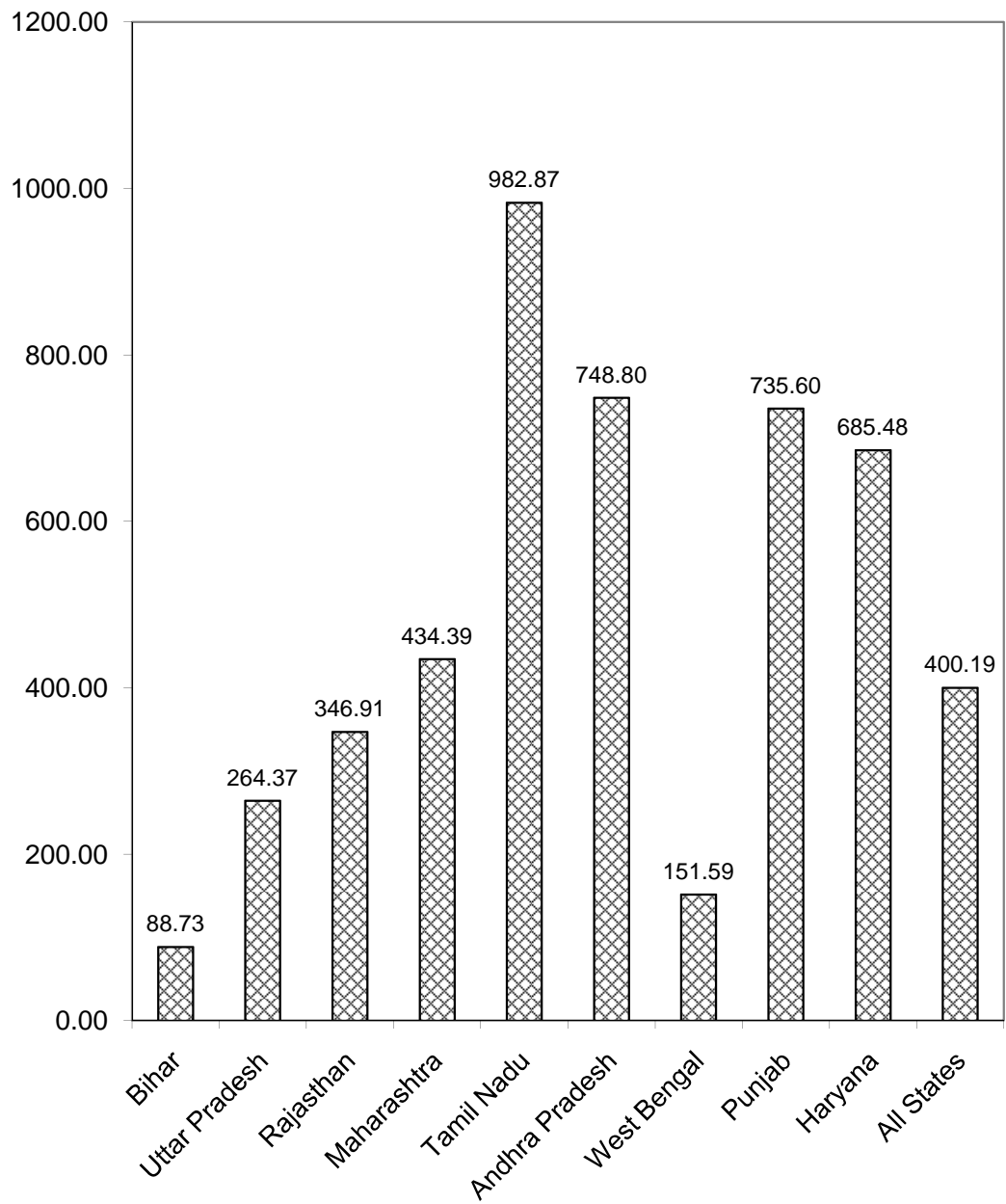
(in Rs.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17.22	748.80	3311.60	276.91	385.65	123.92	4864.11
2	Bihar	7.96	88.73	412.11	37.06	78.29	141.64	765.78
3	Chhattisgarh	50.42	462.18	1586.39	147.68	252.11	454.82	2953.59
4	Goa	41.00	517.65	7398.24	607.12	664.53	1717.65	10946.18
5	Gujarat	119.17	8.64	3145.94	250.43	302.25	569.08	4395.51
6	Haryana	5.44	685.48	4330.65	151.21	493.95	239.11	5905.85
7	Jharkhand	19.42	177.99	1423.95	161.81	113.27	62.03	1958.47
8	Karnataka	15.44	1109.22	3025.14	330.63	608.64	494.77	5583.83
9	Kerala	15.35	421.20	3723.37	280.30	797.85	91.83	5329.91
10	Madhya Pradesh	22.92	390.93	1134.86	127.48	220.96	379.82	2276.98
11	Maharashtra	69.68	434.39	2443.98	235.29	868.78	561.98	4614.10
12	Orissa	67.97	176.04	1272.65	149.25	95.92	277.95	2039.77
13	Punjab	7.34	735.60	3058.82	224.47	808.82	334.94	5170.00
14	Rajasthan	37.72	346.91	1512.82	196.08	248.87	182.84	2525.23
15	Tamil Nadu	4.49	982.87	3479.42	298.56	762.57	247.24	5775.15
16	Uttar Pradesh	9.25	264.37	1059.31	44.68	273.29	57.77	1708.67
17	West Bengal	193.87	151.59	1364.31	87.66	226.30	181.98	2205.71
Aggregate-I		43.19	410.28	1996.26	167.13	391.33	256.10	3264.29
Special Category								
18	Arunachal Pradesh	41.67	125.00	666.67	66.67	8.33	0.00	908.33
19	Assam	29.79	78.63	966.67	56.93	45.14	165.59	1342.75
20	Himachal Pradesh	2.90	716.52	2394.28	234.30	163.78	517.84	4029.61
21	Jammu & Kashmir	7.41	226.09	1796.26	72.61	71.83	444.37	2618.57
22	Manipur	5.71	21.25	611.79	23.33	15.96	81.46	759.50
23	Meghalaya	10.81	308.27	1113.15	55.69	31.19	33.19	1552.31
24	Mizoram	16.80	18.40	969.30	64.90	2.80	90.70	1162.90
25	Nagaland	3.41	15.23	525.64	63.64	4.91	95.86	708.68
26	Sikkim	57.50	793.33	1608.33	130.00	59.00	305.17	2953.33
27	Tripura	17.22	129.28	1100.00	95.17	62.69	111.75	1516.11
28	Uttarakhand	7.92	616.72	2289.48	199.06	435.76	88.96	3637.91
Aggregate-II		18.01	248.08	1400.28	97.20	110.61	217.89	2092.07
Overall		41.62	400.19	1959.16	162.78	373.85	253.72	3191.32

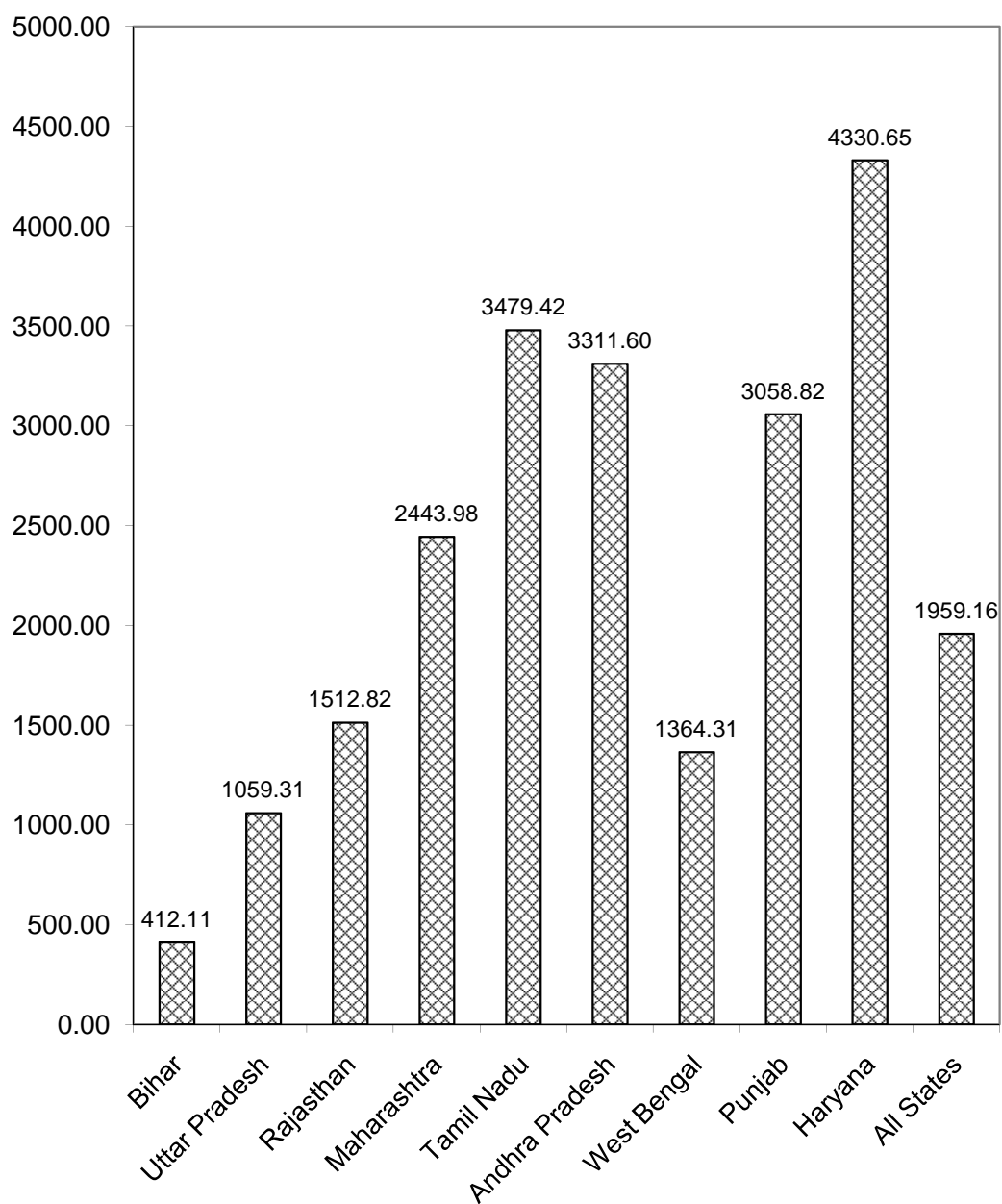
**Per Capita Land Revenue of Selected States
during 2009-10 (B.E) (In Rs.)**



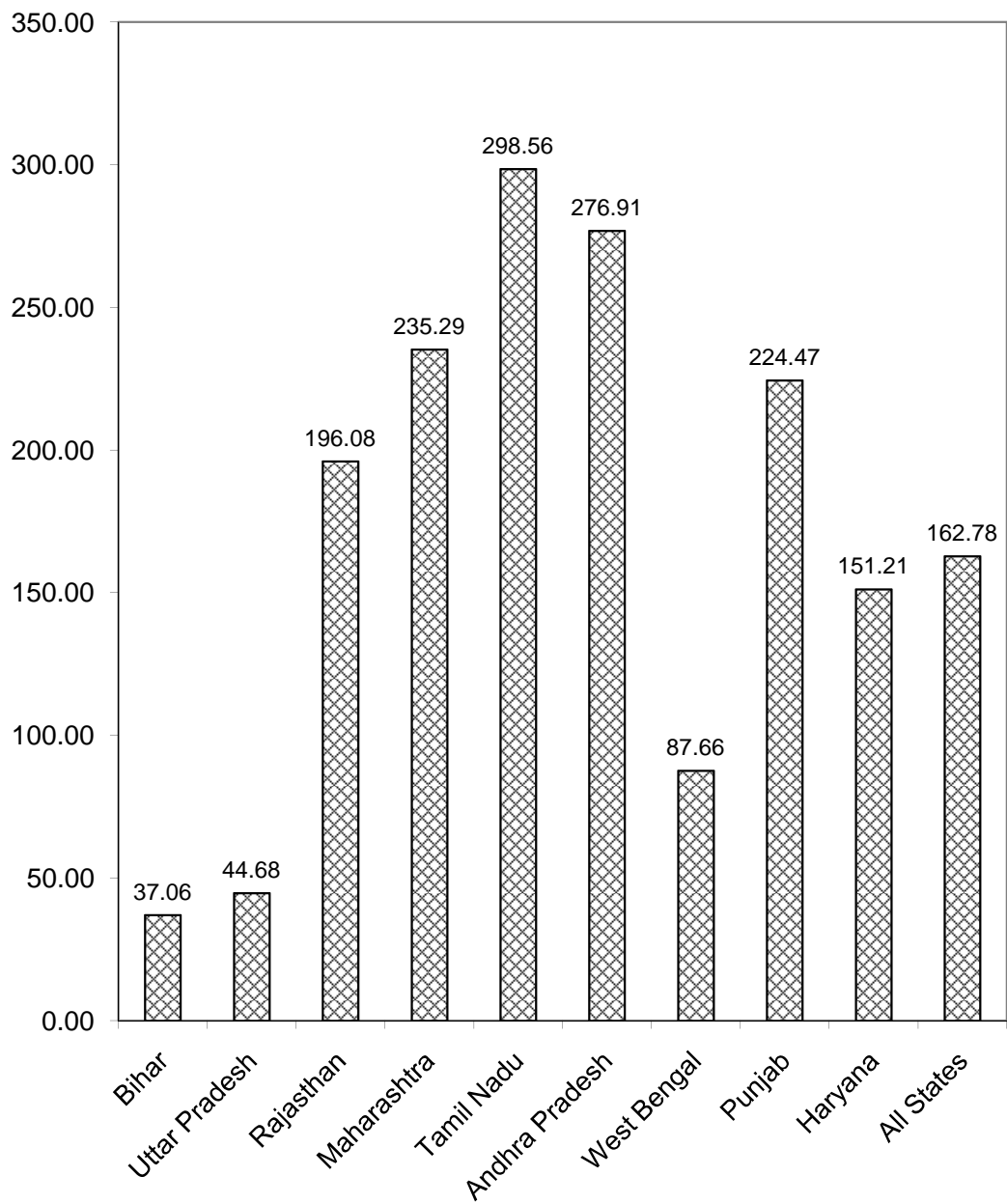
**Per Capita State Excise of Selected States
during 2009-10 (B.E) (In Rs.)**



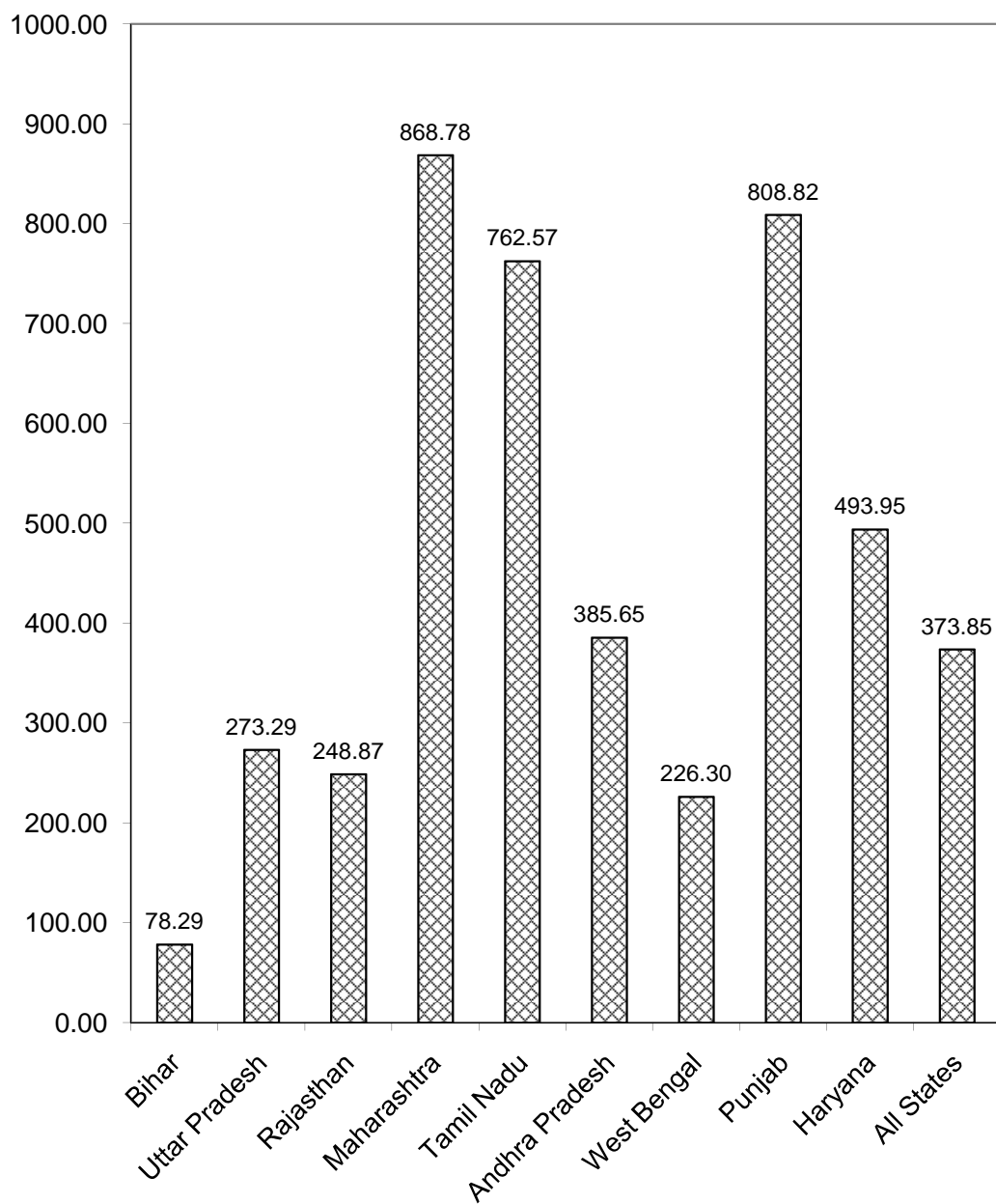
**Per Capita Sales Taxes of Selected States
during 2009-10 (B.E) (In Rs.)**



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



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



Revenue Receipts

2.7 2007-2008 (Accounts)

Out of the total revenue receipts of Rs. 623747.52 crore collected by all the 28 States during 2007-2008 (Accounts), 58.31% was collected by the States themselves, constituting 45.94% as State's own Tax revenue and 12.37% as State's own Non-Tax Revenue. The remaining 41.69% was received from the Centre in the form of Share in Central Taxes (24.27%) and Grants (17.41%).

2.7(a) Non -Special Category States

In the non special category States, the percentage of revenue receipts collected by a State by its own sources to its total revenue receipts was maximum in Haryana (84.63%) followed by Goa (81.58%), Maharashtra (81.02%), Punjab (78.77%), Gujarat (74.24%), Karnataka (71.31%), Kerala (70.49%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (19.89%), Orissa (43.29%), Jharkhand (44.35%), Uttar Pradesh (44.81%), Madhya Pradesh 48.08% and West Bengal 48.39%. The revenue received from the centre in the form of Share in Central Taxes & Grant to total revenue receipts was minimum in Haryana (15.37%) whereas it was 18.42% in Goa, 18.98% in Maharashtra, 21.23% in Punjab, 25.76% in Gujarat, 28.69% in Karnataka, Bihar received the maximum (80.11%) percentage of share from the Centre in the form of Share in Central Taxes & Grants.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 84.63%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 15.37% whereas the States like Bihar, Jharkhand, Orissa, Uttar Pradesh, West Bengal and Madhya Pradesh received 80.11%, 55.65%, 56.71%, 55.19%, 51.61% and 51.92% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

2.7(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 40% in all the special category States except Sikkim, Uttarakhand and Himachal Pradesh whereas it was 59.70%, 43.18 and 41.36% respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 56% to 77% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 74% to 92% except Sikkim whereas it was only 40.30%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2007-2008 (Accounts) are given in Table 2.7 (a) & 2.7 (b).

Table-2.7(a)
Revenue Receipts of States during 2007-08(Accounts)

(Rs. Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	28794.05	7064.13	35858.18	11183.64	7100.73	18284.37	54142.55
	2 Bihar	5086.16	525.59	5611.75	16766.29	5831.66	22597.95	28209.70
	3 Chhattisgarh	5618.08	2020.44	7638.52	4035.02	2205.13	6240.15	13878.67
	4 Goa	1358.92	1042.82	2401.74	393.72	148.45	542.17	2943.91
	5 Gujarat	21885.57	4609.31	26494.88	5426.09	3768.88	9194.97	35689.85
	6 Haryana	11617.82	5097.08	16714.9	1634.35	1401.48	3035.83	19750.73
	7 Jharkhand	3550.34	1599.12	5149.46	4795.15	1667.46	6462.61	11612.07
	8 Karnataka	25986.76	3357.66	29344.42	6779.23	5027.49	11806.72	41151.14
	9 Kerala	13668.94	1209.55	14878.49	4051.70	2176.59	6228.29	21106.78
	10 Madhya Pradesh	12018.18	2738.18	14756.36	10202.96	5729.41	15932.37	30688.73
	11 Maharashtra	47528.16	16947.97	64476.13	7597.47	7509.55	15107.02	79583.15
	12 Orissa	6856.09	2653.58	9509.67	7846.50	4611.02	12457.52	21967.19
	13 Punjab	9899.25	5253.97	15153.22	1974.91	2109.49	4084.40	19237.62
	14 Rajasthan	13274.73	4053.93	17328.66	8527.60	4924.36	13451.96	30780.62
	15 Tamil Nadu	29619.1	3304.36	32923.46	8065.27	6531.77	14597.04	47520.50
	16 Uttar Pradesh	24959.32	5816.01	30775.33	29287.74	8609.40	37897.14	68672.47
	17 West Bengal	13126.34	1473.09	14599.43	10729.06	4838.90	15567.96	30167.39
	Sub Total-I	274847.81	68766.79	343614.60	139296.70	74191.77	213488.47	557103.07
Special Category								
	18 Arunachal Pradesh	98.07	656.92	754.99	437.89	1810.13	2248.02	3003.01
	19 Assam	3359.50	2134.58	5494.08	4918.21	4912.63	9830.84	15324.92
	20 Himachal Pradesh	1958.18	1822.43	3780.61	793.65	4567.29	5360.94	9141.55
	21 Jammu & Kashmir	2299.50	985.43	3284.93	1654.86	8960.92	10615.78	13900.71
	22 Manipur	147.41	164.71	312.12	550.43	2645.71	3196.14	3508.26
	23 Meghalaya	319.10	199.36	518.46	564.07	1358.85	1922.92	2441.38
	24 Mizoram	77.52	130.30	207.82	363.36	1468.57	1831.93	2039.75
	25 Nagaland	131.37	119.48	250.85	399.77	2345.39	2745.16	2996.01
	26 Sikkim	197.86	1413.74	1611.60	345.12	742.71	1087.83	2699.43
	27 Tripura	370.70	115.41	486.11	650.62	2561.61	3212.23	3698.34
	28 Uttrakhand	2738.65	668.38	3407.03	1427.80	3056.26	4484.06	7891.09
	Sub Total-II	11697.86	8410.74	20108.60	12105.78	34430.07	46535.85	66644.45
	Total (I+II) All States	286545.67	77177.53	363723.20	151402.48	108621.84	260024.32	623747.52

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

Table-2.7(b)
Revenue Receipts as Percentage of Total Revenue
Receipts of States during 2007-08(Accounts)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	53.18	13.05	66.23	20.66	13.11	33.77	100.00
2	Bihar	18.03	1.86	19.89	59.43	20.67	80.11	100.00
3	Chhattisgarh	40.48	14.56	55.04	29.07	15.89	44.96	100.00
4	Goa	46.16	35.42	81.58	13.37	5.04	18.42	100.00
5	Gujarat	61.32	12.91	74.24	15.20	10.56	25.76	100.00
6	Haryana	58.82	25.81	84.63	8.27	7.10	15.37	100.00
7	Jharkhand	30.57	13.77	44.35	41.29	14.36	55.65	100.00
8	Karnataka	63.15	8.16	71.31	16.47	12.22	28.69	100.00
9	Kerala	64.76	5.73	70.49	19.20	10.31	29.51	100.00
10	Madhya Pradesh	39.16	8.92	48.08	33.25	18.67	51.92	100.00
11	Maharashtra	59.72	21.30	81.02	9.55	9.44	18.98	100.00
12	Orissa	31.21	12.08	43.29	35.72	20.99	56.71	100.00
13	Punjab	51.46	27.31	78.77	10.27	10.97	21.23	100.00
14	Rajasthan	43.13	13.17	56.30	27.70	16.00	43.70	100.00
15	Tamil Nadu	62.33	6.95	69.28	16.97	13.75	30.72	100.00
16	Uttar Pradesh	36.35	8.47	44.81	42.65	12.54	55.19	100.00
17	West Bengal	43.51	4.88	48.39	35.57	16.04	51.61	100.00
Sub Total-I		49.34	12.34	61.68	25.00	13.32	38.32	100.00
Special Category								
18	Arunachal Pradesh	3.27	21.88	25.14	14.58	60.28	74.86	100.00
19	Assam	21.92	13.93	35.85	32.09	32.06	64.15	100.00
20	Himachal Pradesh	21.42	19.94	41.36	8.68	49.96	58.64	100.00
21	Jammu & Kashmir	16.54	7.09	23.63	11.90	64.46	76.37	100.00
22	Manipur	4.20	4.69	8.90	15.69	75.41	91.10	100.00
23	Meghalaya	13.07	8.17	21.24	23.10	55.66	78.76	100.00
24	Mizoram	3.80	6.39	10.19	17.81	72.00	89.81	100.00
25	Nagaland	4.38	3.99	8.37	13.34	78.28	91.63	100.00
26	Sikkim	7.33	52.37	59.70	12.78	27.51	40.30	100.00
27	Tripura	10.02	3.12	13.14	17.59	69.26	86.86	100.00
28	Uttarakhand	34.71	8.47	43.18	18.09	38.73	56.82	100.00
Sub Total-II		17.55	12.62	30.17	18.16	51.66	69.83	100.00
Total (I+II) All States		45.94	12.37	58.31	24.27	17.41	41.69	100.00

2.8 2008-2009 (R. E.)

Out of the total revenue receipts of Rs.737865.25 crore of all the States during 2008-2009 (R.E.), 55.57 % was collected by the States themselves, constituting 44.78% as State's Own Tax Revenue and 10.79% as State's Own Non Tax Revenue. The remaining 44.43% was received from the Centre in the form of Share in Central Taxes (23.51%) and Grants (20.92%).

2.8 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State by its own sources to its total revenue receipts was maximum in Haryana (83.22%) followed by Punjab (79.92%), Goa (78.89%), Maharashtra (73.07%), Tamil Nadu (72.49%), Gujarat (71.90%), Karnataka (71.63%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (18.71%), Orissa (38.38%), Uttar Pradesh (44.06%), Jharkhand (45.19%), Madhya Pradesh (49.06%) and Chhattisgarh (49.75%). The revenue received in the form of Share in Central Taxes & Grant to its total revenue receipts was minimum in Haryana (16.78%) whereas it was 20.08% in Punjab, 21.11% in Goa, 26.93% in Maharashtra, 27.51% in Tamil Nadu. Bihar received the maximum (81.29%) as share from Centre in the form of Share in Central Taxes & Grant.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 83.22%. The receipt Share in Central Taxes and Grants from Centre for Haryana was 16.78% only whereas the States like Bihar, Orissa, Jharkhand, Uttar Pradesh, Madhya Pradesh, West Bengal, Chhattisgarh and Rajasthan received 81.29%, 61.62%, 54.81%, 55.94%, 50.94%, 47.12%, 50.25% and 44.82% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

2.8 (b) Special Category States

In the special category States, the percentage of State's Own Tax Revenue and State's Own Non Tax Revenue to its total revenue receipts was less than 39% except Sikkim and Uttarakhand where it was 45.41% and 42.39% respectively. The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 57% to 76% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 84% to 90% except Sikkim whereas it was only 54.59%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2008-2009 (R.E) are given in Table 2.8(a) & 2.8(b).

Table-2.8(a)
Revenue Receipts of States during 2008-09(R. E.)

(Rs. Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	35739.95	8398.16	44138.11	13168.46	12379.38	25547.84	69685.95
	2 Bihar	6356.25	440.41	6796.66	19741.85	9778.72	29520.57	36317.23
	3 Chhattisgarh	6327.94	2018.18	8346.12	4751.1	3680.58	8431.68	16777.80
	4 Goa	1737.87	1264.59	3002.46	463.58	339.77	803.35	3805.81
	5 Gujarat	24193.65	4340.17	28533.82	6389.39	4760.32	11149.71	39683.53
	6 Haryana	14301.00	3816.67	18117.67	1921.72	1731.2	3652.92	21770.59
	7 Jharkhand	5084.12	2194.74	7278.86	6023.68	2804.54	8828.22	16107.08
	8 Karnataka	28764.65	1905.82	30670.47	7151.82	4995.54	12147.36	42817.83
	9 Kerala	15934.04	1296.77	17230.81	4710.54	3121.91	7832.45	25063.26
	10 Madhya Pradesh	14001.86	3145.31	17147.17	10765.66	7036.17	17801.83	34949.00
	11 Maharashtra	50087.85	10461.09	60548.94	8015.2	14305.79	22320.99	82869.93
	12 Orissa	7671.94	2617.23	10289.17	9239.02	7281.73	16520.75	26809.92
	13 Punjab	11547.34	6770.69	18318.03	2378.47	2222.92	4601.39	22919.42
	14 Rajasthan	15134.29	3839.91	18974.20	8997	6411.98	15408.98	34383.18
	15 Tamil Nadu	34521.49	5644.74	40166.23	8509.28	6734.78	15244.06	55410.29
	16 Uttar Pradesh	29191.42	8325.74	37517.16	34485.55	13143.74	47629.29	85146.45
	17 West Bengal	16222.83	5339.10	21561.93	12633.18	6581.94	19215.12	40777.05
	Sub Total-I	316818.49	71819.32	388637.81	159345.50	107311.01	266656.51	655294.32
Special Category								
	18 Arunachal Pradesh	98.95	302.28	401.23	515.60	2764.69	3280.29	3681.52
	19 Assam	4038.52	2245.72	6284.24	5791.07	11231.88	17022.95	23307.19
	20 Himachal Pradesh	2300.98	1425.73	3726.71	957.70	5366.71	6324.41	10051.12
	21 Jammu & Kashmir	2693.37	1126.87	3820.24	2053.00	9937.73	11990.73	15810.97
	22 Manipur	159.89	195.22	355.11	648.72	2944.10	3592.82	3947.93
	23 Meghalaya	384.61	198.70	583.31	664.17	2455.38	3119.55	3702.86
	24 Mizoram	94.82	161.41	256.23	427.81	2017.71	2445.52	2701.75
	25 Nagaland	148.70	160.56	309.26	421.85	2711.85	3133.70	3442.96
	26 Sikkim	161.79	1188.14	1349.93	406.37	1216.15	1622.52	2972.45
	27 Tripura	451.38	133.03	584.41	735.00	2878.97	3613.97	4198.38
	28 Uttrakhand	3053.56	656.89	3710.45	1506.10	3537.25	5043.35	8753.80
	Sub Total-II	13586.57	7794.55	21381.12	14127.39	47062.42	61189.81	82570.93
	Total (I+II) All States	330405.06	79613.87	410018.93	173472.89	154373.43	327846.32	737865.25

Table-2.8(b)
Revenue Receipts as Percentages of Total Revenue
Receipts of States during 2008-09(R. E.)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	51.29	12.05	63.34	18.90	17.76	36.66	100.00
2	Bihar	17.50	1.21	18.71	54.36	26.93	81.29	100.00
3	Chhattisgarh	37.72	12.03	49.75	28.32	21.94	50.25	100.00
4	Goa	45.66	33.23	78.89	12.18	8.93	21.11	100.00
5	Gujarat	60.97	10.94	71.90	16.10	12.00	28.10	100.00
6	Haryana	65.69	17.53	83.22	8.83	7.95	16.78	100.00
7	Jharkhand	31.56	13.63	45.19	37.40	17.41	54.81	100.00
8	Karnataka	67.18	4.45	71.63	16.70	11.67	28.37	100.00
9	Kerala	63.58	5.17	68.75	18.79	12.46	31.25	100.00
10	Madhya Pradesh	40.06	9.00	49.06	30.80	20.13	50.94	100.00
11	Maharashtra	60.44	12.62	73.07	9.67	17.26	26.93	100.00
12	Orissa	28.62	9.76	38.38	34.46	27.16	61.62	100.00
13	Punjab	50.38	29.54	79.92	10.38	9.70	20.08	100.00
14	Rajasthan	44.02	11.17	55.18	26.17	18.65	44.82	100.00
15	Tamil Nadu	62.30	10.19	72.49	15.36	12.15	27.51	100.00
16	Uttar Pradesh	34.28	9.78	44.06	40.50	15.44	55.94	100.00
17	West Bengal	39.78	13.09	52.88	30.98	16.14	47.12	100.00
Sub Total-I		48.35	10.96	59.31	24.32	16.38	40.69	100.00
Special Category								
18	Arunachal Pradesh	2.69	8.21	10.90	14.01	75.10	89.10	100.00
19	Assam	17.33	9.64	26.96	24.85	48.19	73.04	100.00
20	Himachal Pradesh	22.89	14.18	37.08	9.53	53.39	62.92	100.00
21	Jammu & Kashmir	17.03	7.13	24.16	12.98	62.85	75.84	100.00
22	Manipur	4.05	4.94	8.99	16.43	74.57	91.01	100.00
23	Meghalaya	10.39	5.37	15.75	17.94	66.31	84.25	100.00
24	Mizoram	3.51	5.97	9.48	15.83	74.68	90.52	100.00
25	Nagaland	4.32	4.66	8.98	12.25	78.77	91.02	100.00
26	Sikkim	5.44	39.97	45.41	13.67	40.91	54.59	100.00
27	Tripura	10.75	3.17	13.92	17.51	68.57	86.08	100.00
28	Uttarakhand	34.88	7.50	42.39	17.21	40.41	57.61	100.00
Sub Total-II		16.45	9.44	25.89	17.11	57.00	74.11	100.00
Total (I+II) All States		44.78	10.79	55.57	23.51	20.92	44.43	100.00

2.9 2009-2010 (B. E.)

Out of the total revenue receipts of Rs.804943.09 crore estimated to be collected by all the States during 2009-2010 (B.E.), 55.97% was estimated by States themselves, constituting 45.53% as State's own Tax Revenue and 10.44%, as State's own Non-Tax Revenue. The remaining 44.03% was estimated to be received from the Centre in the form of Share in Central Taxes (23.07%) and Grants from Centre (20.96%).

2.9(a) Non-Special Category States

In the non-special category States, the percentage of revenue was estimated to be collected by a State to its total revenue receipt was maximum in Haryana (81.32%) followed by Punjab (80.99%), Goa (77.64%), Maharashtra (72.85%), Gujarat (72.51%), Tamil Nadu (72.05%), Karnataka (72.02%). The revenue receipts estimated to be collected by the remaining States was more than 50% in all the non-special category States except Bihar (18.83%), Orissa (39.33%) and Uttar Pradesh (41.38%). The estimated percentage of revenue received in the form of Share in Central Taxes & Grants to total revenue receipts in non-special category States was minimum (18.68%) in Haryana whereas it was 19.01% in Punjab, 22.36 % in Goa, 27.15% in Maharashtra, 27.49% in Gujarat, 27.95% in Tamil Nadu. Bihar received the maximum (81.17%) percentage of share in the form of Central Taxes & Grant

The major share of revenue receipts in Haryana from State's own Tax Revenue and State's own Non-Tax Revenue was estimated to be 81.32%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 18.68% whereas States like Bihar, Orissa, Uttar Pradesh, West Bengal and Madhya Pradesh it was estimated to be 81.17%, 60.67%, 58.62%, 47.52% and 49.92%, respectively of their revenue from the Centre in the form of Share in Central Taxes and Grants..

2.9 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to its total revenue receipts of a State was estimated to be less than 27% except Uttarakhand (45.28%), Sikkim(45.14%) and Himchal Pradesh (41.18%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derive their revenue between 54% to 79% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 83 % to 92% except Sikkim whereas it was 54.86%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2009-2010 (B.E.) are given in Table 2.9(a) & 2.9(b).

Table-2.9(a)
Revenue Receipts of States during 2009-10(B. E.)

(Rs. Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	40664.00	12946.00	53610.00	12109.30	13244.40	25353.70	78963.70
2	Bihar	7336.15	540.95	7877.10	23690.22	10270.11	33960.33	41837.43
3	Chhattisgarh	7029.55	2745.34	9774.89	5463.79	3658.52	9122.31	18897.20
4	Goa	1860.85	1350.96	3211.81	505.50	419.42	924.92	4136.73
5	Gujarat	25450.00	4871.00	30321.00	6119.71	5374.47	11494.18	41815.18
6	Haryana	14646.50	3600.02	18246.52	1921.72	2268.77	4190.49	22437.01
7	Jharkhand	6051.68	3072.58	9124.26	5763.38	3047.95	8811.33	17935.59
8	Karnataka	32721.25	2129.51	34850.76	7645.49	5892.80	13538.29	48389.05
9	Kerala	18228.28	1459.58	19687.86	5417.12	3048.92	8466.04	28153.90
10	Madhya Pradesh	16075.45	3936.54	20011.99	11047.41	8901.63	19949.04	39961.03
11	Maharashtra	50985.84	13894.12	64879.96	8568.31	15612.38	24180.69	89060.65
12	Orissa	8199.89	2242.27	10442.16	8849.49	7258.43	16107.92	26550.08
13	Punjab	14062.39	5432.61	19495.00	2527.30	2050.04	4577.34	24072.34
14	Rajasthan	16742.29	5283.00	22025.29	9617.67	6625.01	16242.68	38267.97
15	Tamil Nadu	38578.00	3404.27	41982.27	9096.21	7192.66	16288.87	58271.14
16	Uttar Pradesh	33455.82	5626.92	39082.74	39658.38	15698.72	55357.10	94439.84
17	West Bengal	19476.42	2729.07	22205.49	13896.49	6210.42	20106.91	42312.40
Sub Total-I		351564.36	75264.74	426829.10	171897.49	116774.65	288672.14	715501.24
Special Category								
18	Arunachal Pradesh	109.00	318.41	427.41	515.60	2313.95	2829.55	3256.96
19	Assam	4028.25	2044.35	6072.60	5546.87	11444.17	16991.04	23063.64
20	Himachal Pradesh	2699.84	1615.22	4315.06	1035.00	5128.28	6163.28	10478.34
21	Jammu & Kashmir	3011.36	1218.81	4230.17	1879.83	13252.11	15131.94	19362.11
22	Manipur	182.28	209.82	392.10	620.81	2991.69	3612.50	4004.60
23	Meghalaya	403.60	240.49	644.09	636.16	2526.06	3162.22	3806.31
24	Mizoram	116.29	181.14	297.43	393.40	2318.38	2711.78	3009.21
25	Nagaland	155.91	165.05	320.96	541.34	3047.60	3588.94	3909.90
26	Sikkim	177.20	1172.29	1349.49	373.70	1266.05	1639.75	2989.24
27	Tripura	545.80	158.16	703.96	733.75	3176.16	3909.91	4613.87
28	Uttarakhand	3528.77	1428.69	4957.46	1546.00	4444.21	5990.21	10947.67
Sub Total-II		14958.30	8752.43	23710.73	13822.46	51908.66	65731.12	89441.85
Total (I+II) All States		366522.66	84017.17	450539.83	185719.95	168683.31	354403.26	804943.09

Table-2.9(b)
Revenue Receipts as Percentages of Total Revenue
Receipts of States during 2009-10(B. E.)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	51.50	16.39	67.89	15.34	16.77	32.11	100.00
2	Bihar	17.53	1.29	18.83	56.62	24.55	81.17	100.00
3	Chhattisgarh	37.20	14.53	51.73	28.91	19.36	48.27	100.00
4	Goa	44.98	32.66	77.64	12.22	10.14	22.36	100.00
5	Gujarat	60.86	11.65	72.51	14.64	12.85	27.49	100.00
6	Haryana	65.28	16.05	81.32	8.56	10.11	18.68	100.00
7	Jharkhand	33.74	17.13	50.87	32.13	16.99	49.13	100.00
8	Karnataka	67.62	4.40	72.02	15.80	12.18	27.98	100.00
9	Kerala	64.75	5.18	69.93	19.24	10.83	30.07	100.00
10	Madhya Pradesh	40.23	9.85	50.08	27.65	22.28	49.92	100.00
11	Maharashtra	57.25	15.60	72.85	9.62	17.53	27.15	100.00
12	Orissa	30.88	8.45	39.33	33.33	27.34	60.67	100.00
13	Punjab	58.42	22.57	80.99	10.50	8.52	19.01	100.00
14	Rajasthan	43.75	13.81	57.56	25.13	17.31	42.44	100.00
15	Tamil Nadu	66.20	5.84	72.05	15.61	12.34	27.95	100.00
16	Uttar Pradesh	35.43	5.96	41.38	41.99	16.62	58.62	100.00
17	West Bengal	46.03	6.45	52.48	32.84	14.68	47.52	100.00
Sub Total-I		49.14	10.52	59.65	24.02	16.32	40.35	100.00
Special Category								
18	Arunachal Pradesh	3.35	9.78	13.12	15.83	71.05	86.88	100.00
19	Assam	17.47	8.86	26.33	24.05	49.62	73.67	100.00
20	Himachal Pradesh	25.77	15.41	41.18	9.88	48.94	58.82	100.00
21	Jammu & Kashmir	15.55	6.29	21.85	9.71	68.44	78.15	100.00
22	Manipur	4.55	5.24	9.79	15.50	74.71	90.21	100.00
23	Meghalaya	10.60	6.32	16.92	16.71	66.37	83.08	100.00
24	Mizoram	3.86	6.02	9.88	13.07	77.04	90.12	100.00
25	Nagaland	3.99	4.22	8.21	13.85	77.95	91.79	100.00
26	Sikkim	5.93	39.22	45.14	12.50	42.35	54.86	100.00
27	Tripura	11.83	3.43	15.26	15.90	68.84	84.74	100.00
28	Uttarakhand	32.23	13.05	45.28	14.12	40.60	54.72	100.00
Sub Total-II		16.72	9.79	26.51	15.45	58.04	73.49	100.00
Total (I+II) All States		45.53	10.44	55.97	23.07	20.96	44.03	100.00

Per Capita Revenue Receipts

2.10 2007-2008 (Accounts)

2.10 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2007-2008 (Accounts) was in Goa (Rs.18399.44) followed by Haryana (Rs.8229.47), Maharashtra (Rs.7416.88), Punjab (Rs.7232.19), Tamil Nadu (Rs.7211.00), Karnataka (Rs.7181.70), Andhra Pradesh (Rs.6602.75), Gujarat (Rs.6339.23) and Kerala (Rs.6263.14). Bihar with Rs. 3030.04 was at minimum level whereas it was Rs. 3479.51 in Weast Bengal. The per capita State's own Tax Revenue was maximum in Goa (Rs.8493.25) followed by Haryana (Rs.4840.76), Karnataka (Rs.4535.21), Tamil Nadu (Rs.4494.55), Maharashtra (Rs.4429.47), Kerala (Rs.4056.07) and Gujarat (Rs.3887.31). Bihar with Rs. 546.31 was at minimum level whereas it was Rs. 1183.45 in Jharkhand. The per capita State's own Non- Tax Revenue was maximum (Rs. 6517.63) in Goa followed by Haryana (Rs. 2123.78) and Punjab (Rs.1975.18). Bihar with Rs. 56.45 was at minimum level whereas it was Rs.169.91 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.2460.75) followed by Orissa (Rs.1986.46), Bihar (Rs.1800.89), Chhattisgarh (Rs.1746.76), Jharkhand (Rs.1598.38), Uttar Pradesh (Rs.1521.26), Madhya Pradesh (Rs.1493.84), Andhra Pradesh (Rs.1363.86), Rajasthan (Rs.1330.36), West Bengal (Rs.1237.49%) Tamil Nadu, (Rs.1223.86), Kerala (Rs.1202.28) and Karnataka (Rs.1183.11). The per capita share of Central Taxes for Haryana was Rs. 680.98. The per capita share received from Central Grants of all the non special category States ranged from Rs. 456.01 in Uttar Pradesh to Rs.1167.35 in Orissa whereas the Haryana per capita share was Rs. 583.95.

2.10 (b) Special Category States

The special category States, received major share of per capita revenue form the Centre in the form of Share in Central Taxes and Grants. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants amounting to Rs.3355.24, Rs. 8122.64, Rs.9478.38 and Rs. 4720.06 respectively. In small States with a population of less than 36 lakh, the per capital Share in Central Taxes and Grants were maximum in Arunachal Pradesh (Rs.18733.50) and minimum in Meghalaya (Rs.7691.68).

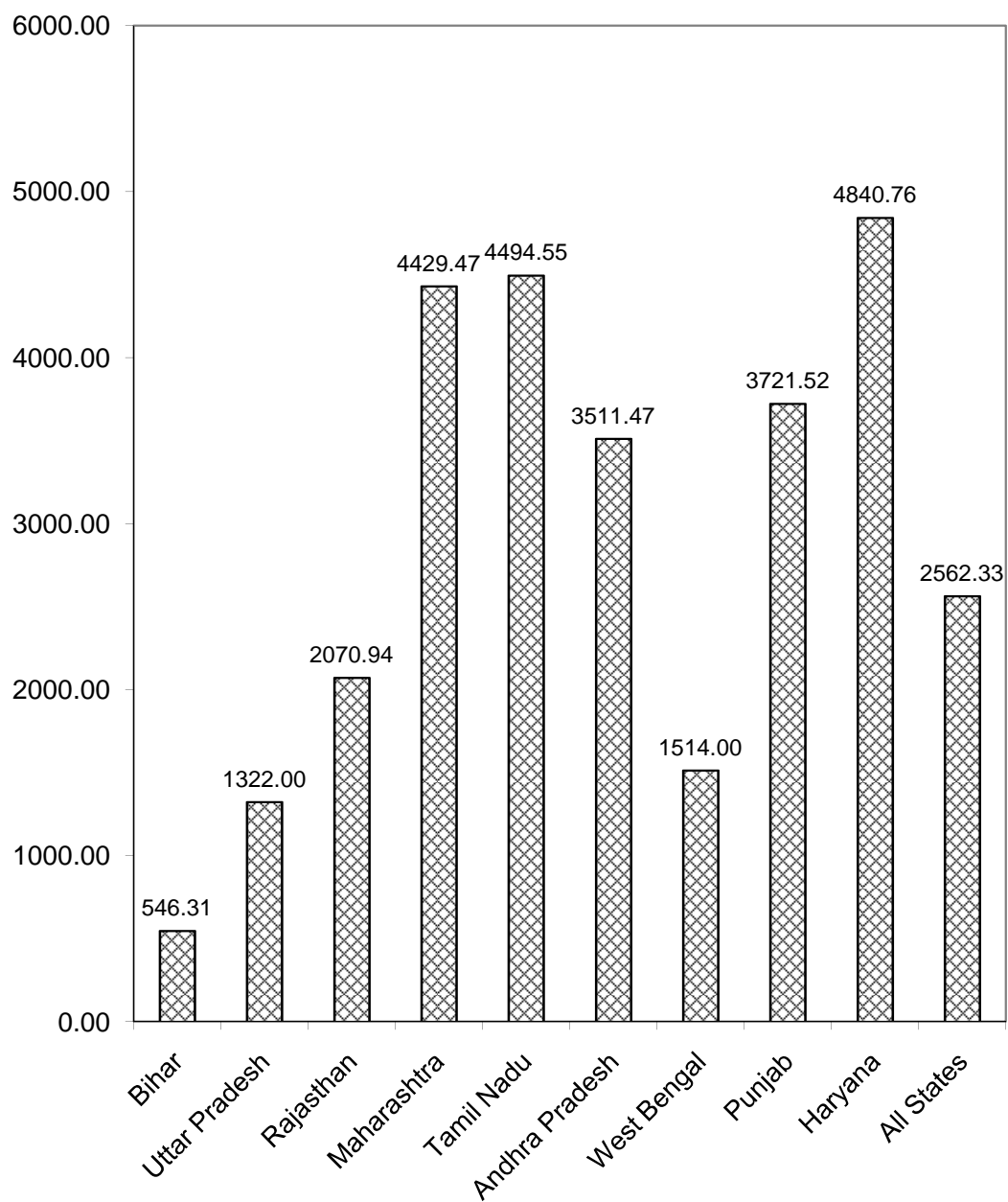
The details of per capita revenue receipts of States during 2007-2008 (Accounts) are given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

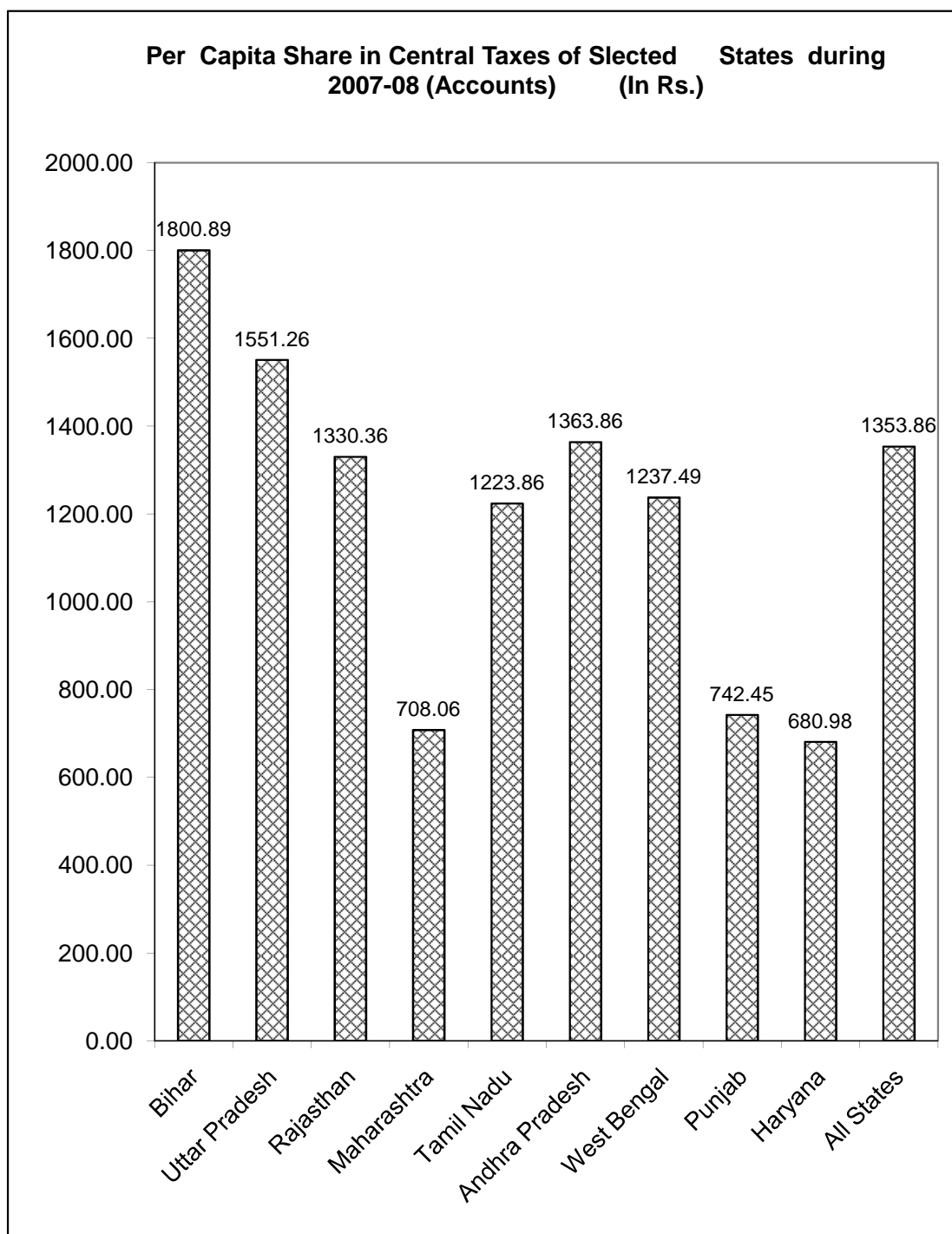
Table-2.10
Per Capita Revenue Receipts of States during 2007-08(Accounts)

(in Rs.)									
		Per Capita Revenue Receipts from							
Sr. State No.	Popu-lation* (in crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)	Total Revenue Receipts (6+9)	
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.20	3511.47	861.48	4372.95	1363.86	865.94	2229.80	6602.75	
2 Bihar	9.31	546.31	56.45	602.77	1800.89	626.39	2427.28	3030.04	
3 Chhattisgarh	2.31	2432.07	874.65	3306.72	1746.76	954.60	2701.36	6008.08	
4 Goa	0.16	8493.25	6517.63	15010.88	2460.75	927.81	3388.56	18399.44	
5 Gujarat	5.63	3887.31	818.71	4706.02	963.78	669.43	1633.21	6339.23	
6 Haryana	2.40	4840.76	2123.78	6964.54	680.98	583.95	1264.93	8229.47	
7 Jharkhand	3.00	1183.45	533.04	1716.49	1598.38	555.82	2154.20	3870.69	
8 Karnataka	5.73	4535.21	585.98	5121.19	1183.11	877.40	2060.51	7181.70	
9 Kerala	3.37	4056.07	358.92	4414.98	1202.28	645.87	1848.16	6263.14	
10 Madhya Pradesh	6.83	1759.62	400.90	2160.52	1493.84	838.86	2332.70	4493.23	
11 Maharashtra	10.73	4429.47	1579.49	6008.96	708.06	699.86	1407.92	7416.88	
12 Orissa	3.95	1735.72	671.79	2407.51	1986.46	1167.35	3153.80	5561.31	
13 Punjab	2.66	3721.52	1975.18	5696.70	742.45	793.04	1535.49	7232.19	
14 Rajasthan	6.41	2070.94	632.44	2703.38	1330.36	768.23	2098.59	4801.97	
15 Tamil Nadu	6.59	4494.55	501.42	4995.97	1223.86	991.16	2215.03	7211.00	
16 Uttar Pradesh	18.88	1322.00	308.05	1630.05	1551.26	456.01	2007.26	3637.31	
17 West Bengal	8.67	1514.00	169.91	1683.90	1237.49	558.12	1795.61	3479.51	
Sub Total-I	104.83	2621.84	655.98	3277.83	1328.79	707.73	2036.52	5314.35	
Special Category									
18 Arunachal Pradesh	0.12	817.25	5474.33	6291.58	3649.08	15084.42	18733.50	25025.08	
19 Assam	2.93	1146.59	728.53	1875.11	1678.57	1676.67	3355.24	5230.35	
20 Himachal Pradesh	0.66	2966.94	2761.26	5728.20	1202.50	6920.14	8122.64	13850.83	
21 Jammu & Kashmir	1.12	2053.13	879.85	2932.97	1477.55	8000.82	9478.38	12411.35	
22 Manipur	0.24	614.21	686.29	1300.50	2293.46	11023.79	13317.25	14617.75	
23 Meghalaya	0.25	1276.40	797.44	2073.84	2256.28	5435.40	7691.68	9765.52	
24 Mizoram	0.10	775.20	1303.00	2078.20	3633.60	14685.70	18319.30	20397.50	
25 Nagaland	0.22	597.14	543.09	1140.23	1817.14	10660.86	12478.00	13618.23	
26 Sikkim	0.06	3297.67	23562.33	26860.00	5752.00	12378.50	18130.50	44990.50	
27 Tripura	0.35	1059.14	329.74	1388.89	1858.91	7318.89	9177.80	10566.69	
28 Uttrakhand	0.95	2882.79	703.56	3586.35	1502.95	3217.12	4720.06	8306.41	
Sub Total-II	7.00	1671.12	1201.53	2872.66	1729.40	4918.58	6647.98	9520.64	
Total	111.83	2562.33	690.13	3252.47	1353.86	971.31	2325.17	5577.64	

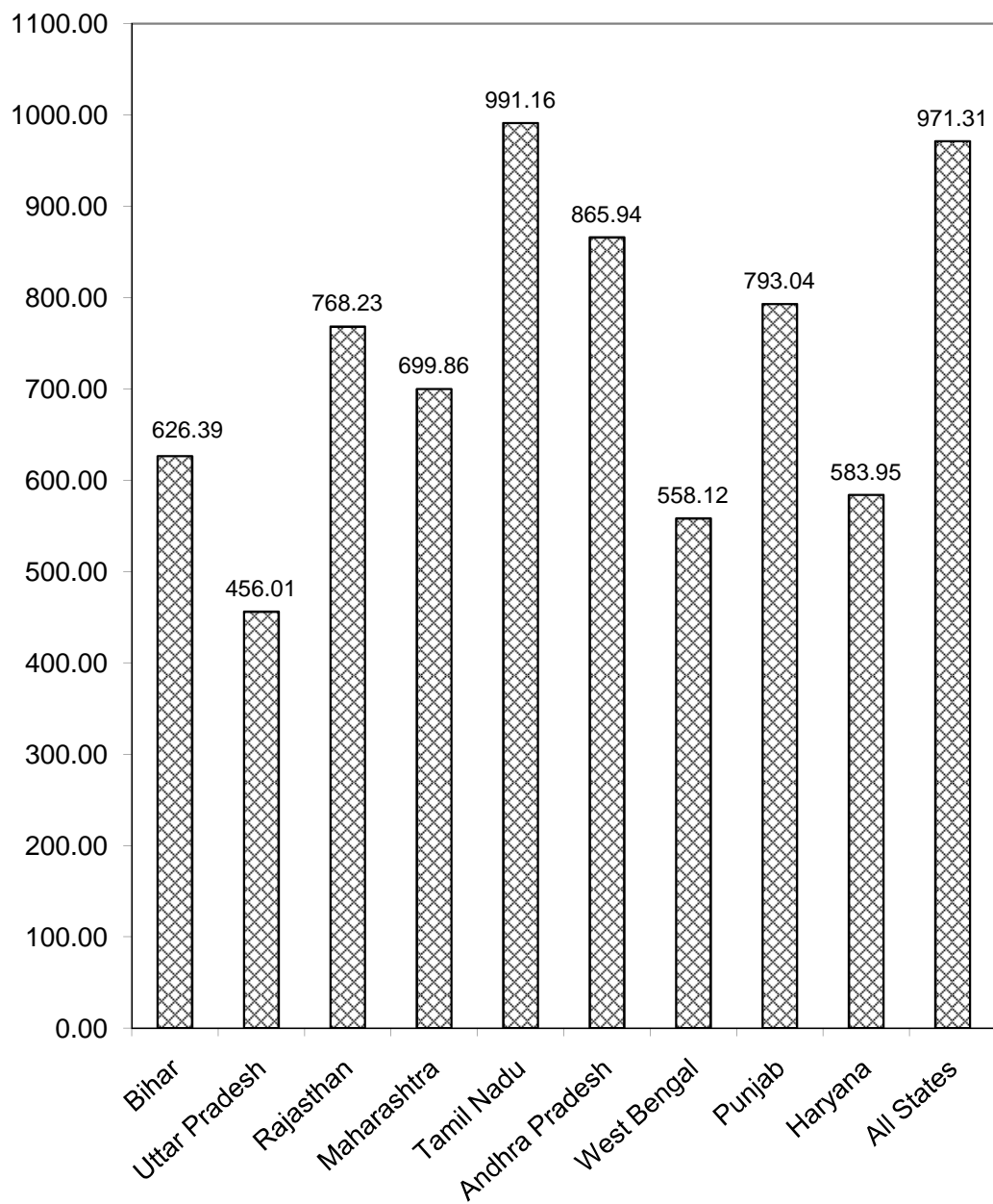
*Estimated Population as on 1st October, 2006

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





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



2.11 2008-2009 (R. E.)

2.11 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2008-2009 (R.E.) was in Goa (Rs. 23786.31) followed by Haryana (Rs. 8922.37), Punjab (Rs.8520.23), Andhra Pradesh (Rs.8406.03), Tamil Nadu (Rs.8344.92), Maharashtra (Rs.7609.73), Karnataka (Rs.7395.13) and Kerala (Rs.7371.55). Bihar with Rs.3843.09 was at minimum level whereas it was Rs. 4427.79 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.10861.69) followed by Haryana (Rs.5861.07), Tamil Nadu (Rs.5199.02), Karnataka (Rs 4967.99), and Kerala (Rs.4686.48). Bihar with Rs. 672.62 was at minimum level whereas it was Rs. 1518.01 in Uttar Pradesh. The per capita State's own Non-Tax Revenue was maximum in Goa (Rs. 7903.69) followed by Punjab (Rs. 2516.99) and Haryana (Rs.1564.21). Bihar with Rs. 46.60 was at minimum level whereas it was Rs. 329.16 in Karnataka. 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.2897.38) followed by Orissa (Rs.2315.54), Bihar (Rs.2089.08), Chhattisgarh (Rs.2021.74), Jharkhand (Rs.1981.47), Uttar Pradesh (Rs.1793.32), Andhra Pradesh (Rs.1588.48), Madhya Pradesh (Rs.1551.25), West Bengal (Rs.1443.79), Kerala (Rs.1385.45) and Rajasthan (Rs. 1379.91). The per capita share in Central Taxes for Haryana was Rs. 787.59. The per capita share received from Central grants of all the non special category States ranged from Rs. 683.50 in Uttar Pradesh to Rs.2123.56 in Goa whereas Haryana per capita share was Rs. 709.51.

2.11 (b) Special Category States

The special category States received major share of revenue from the Centre in the form of Share in Central Taxes and Grants. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants from the Centre amounting to Rs. 5731.63, Rs. 9582.44, Rs. 10518.18 and Rs. 5253.49 respectively. In small State with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Arunachal Pradesh (Rs.27335.75) and minimum in Tripura (Rs. 10325.63).

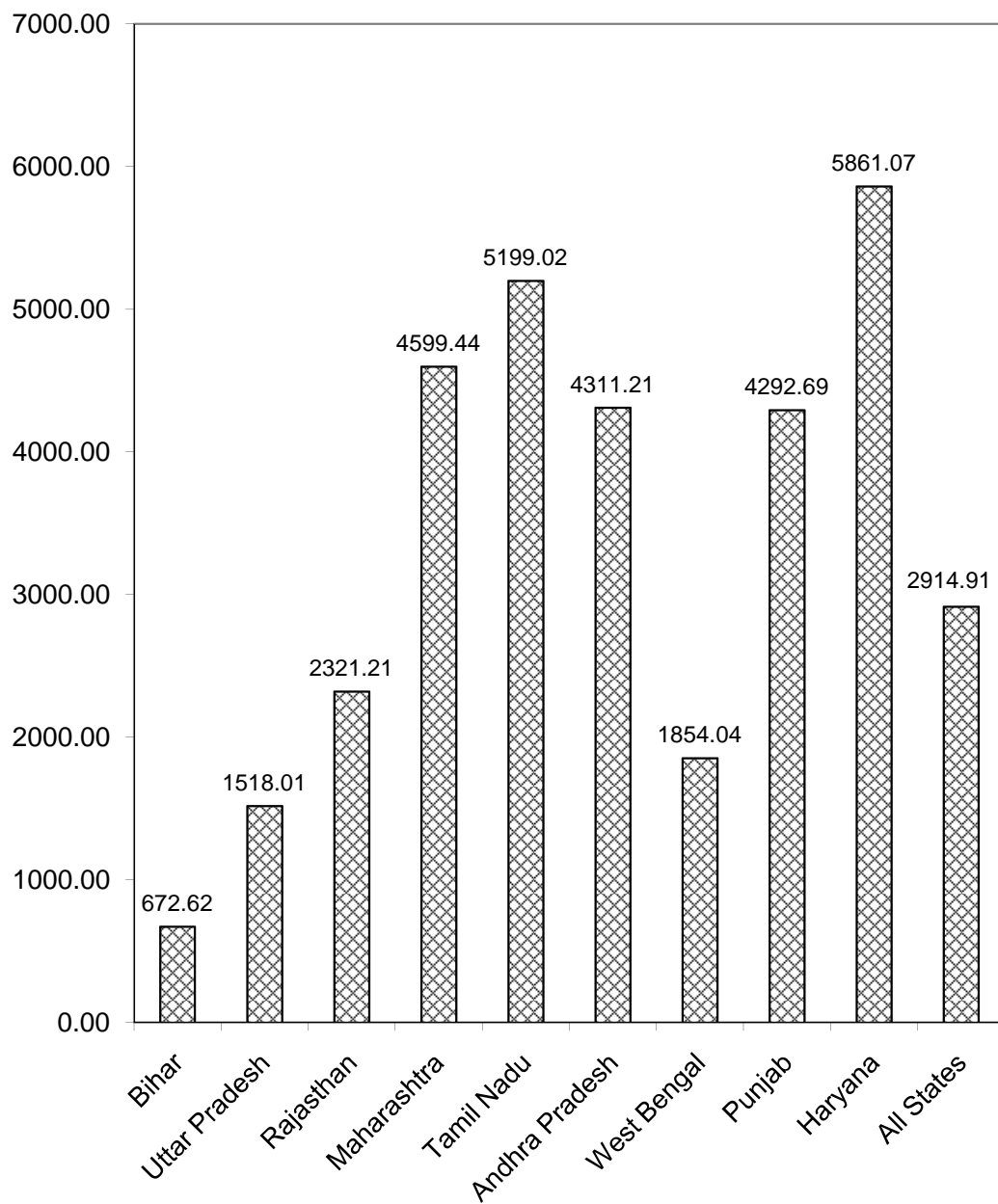
The details of per capita revenue receipts of States during 2008-2009 (R.E) are given in Table 2.11. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

Table-2.11
Per Capita Revenue Receipts of States during 2008-09(R. E.)

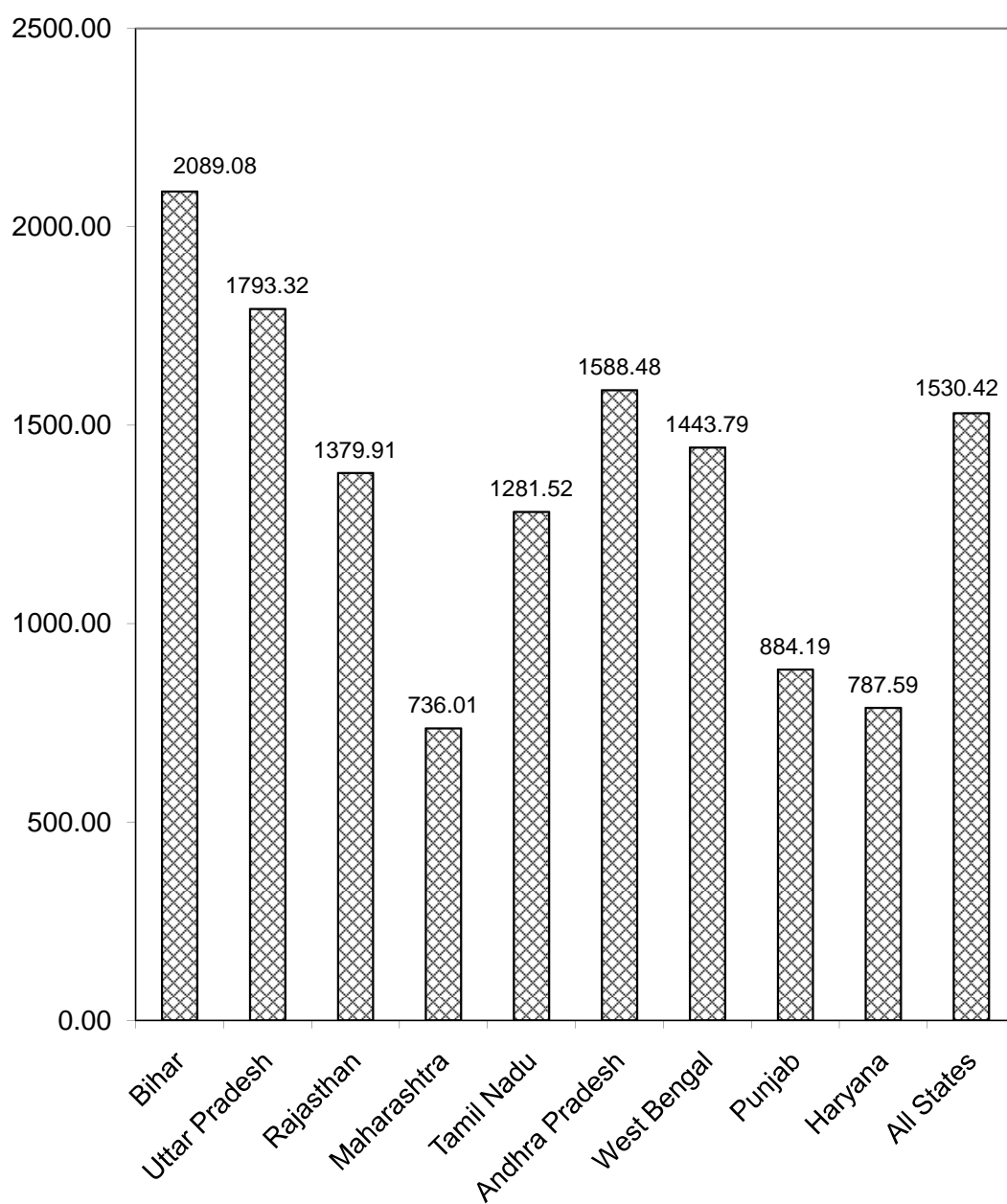
(in Rs.)									
			Per Capita Revenue Receipts from						
Sr. State No.	Popu-lation* (in crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)	Total Revenue Receipts (6+9)	
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.29	4311.21	1013.05	5324.26	1588.48	1493.29	3081.77	8406.03	
2 Bihar	9.45	672.62	46.60	719.22	2089.08	1034.79	3123.87	3843.09	
3 Chhattisgarh	2.35	2692.74	858.80	3551.54	2021.74	1566.20	3587.95	7139.49	
4 Goa	0.16	10861.69	7903.69	18765.38	2897.38	2123.56	5020.94	23786.31	
5 Gujarat	5.71	4237.07	760.10	4997.17	1118.98	833.68	1952.66	6949.83	
6 Haryana	2.44	5861.07	1564.21	7425.27	787.59	709.51	1497.10	8922.37	
7 Jharkhand	3.04	1672.41	721.95	2394.36	1981.47	922.55	2904.02	5298.38	
8 Karnataka	5.79	4967.99	329.16	5297.15	1235.20	862.79	2097.99	7395.13	
9 Kerala	3.40	4686.48	381.40	5067.89	1385.45	918.21	2303.66	7371.55	
10 Madhya Pradesh	6.94	2017.56	453.21	2470.77	1551.25	1013.86	2565.11	5035.88	
11 Maharashtra	10.89	4599.44	960.61	5560.05	736.01	1313.66	2049.68	7609.73	
12 Orissa	3.99	1922.79	655.95	2578.74	2315.54	1824.99	4140.54	6719.28	
13 Punjab	2.69	4292.69	2516.99	6809.68	884.19	826.36	1710.55	8520.23	
14 Rajasthan	6.52	2321.21	588.94	2910.15	1379.91	983.43	2363.34	5273.49	
15 Tamil Nadu	6.64	5199.02	850.11	6049.13	1281.52	1014.27	2295.79	8344.92	
16 Uttar Pradesh	19.23	1518.01	432.96	1950.97	1793.32	683.50	2476.82	4427.79	
17 West Bengal	8.75	1854.04	610.18	2464.22	1443.79	752.22	2196.01	4660.23	
Sub Total-I	106.28	2980.98	675.76	3656.74	1499.30	1009.70	2509.00	6165.74	
Special Category									
18 Arunachal Pradesh	0.12	824.58	2519.00	3343.58	4296.67	23039.08	27335.75	30679.33	
19 Assam	2.97	1359.77	756.13	2115.91	1949.86	3781.78	5731.63	7847.54	
20 Himachal Pradesh	0.66	3486.33	2160.20	5646.53	1451.06	8131.38	9582.44	15228.97	
21 Jammu & Kashmir	1.14	2362.61	988.48	3351.09	1800.88	8717.31	10518.18	13869.27	
22 Manipur	0.24	666.21	813.42	1479.63	2703.00	12267.08	14970.08	16449.71	
23 Meghalaya	0.25	1538.44	794.80	2333.24	2656.68	9821.52	12478.20	14811.44	
24 Mizoram	0.10	948.20	1614.10	2562.30	4278.10	20177.10	24455.20	27017.50	
25 Nagaland	0.22	675.91	729.82	1405.73	1917.50	12326.59	14244.09	15649.82	
26 Sikkim	0.06	2696.50	19802.33	22498.83	6772.83	20269.17	27042.00	49540.83	
27 Tripura	0.35	1289.66	380.09	1669.74	2100.00	8225.63	10325.63	11995.37	
28 Uttrakhand	0.96	3180.79	684.26	3865.05	1568.85	3684.64	5253.49	9118.54	
Sub Total-II	7.07	1921.72	1102.48	3024.20	1998.22	6656.64	8654.85	11679.06	
Total	113.35	2914.91	702.37	3617.28	1530.42	1361.92	2892.34	6509.62	

*Estimated Population as on 1st October, 2007

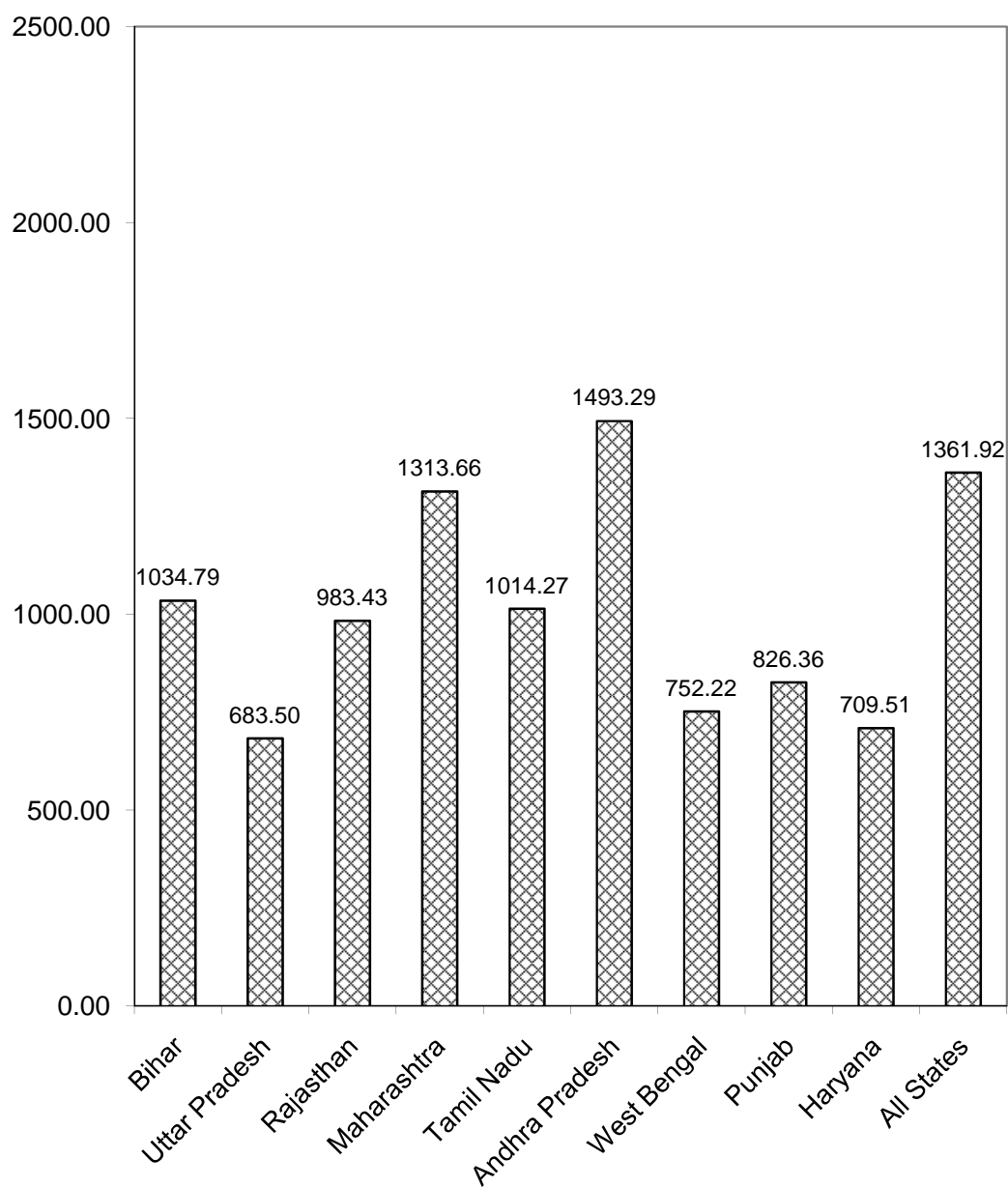
**Per Capita State's Own Tax Revenue of Selected States during
2008-09 (R.E) (In Rs.)**



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



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



2.12 2009-2010 (B. E.)

2.12 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipts during 2009-2010 (B.E) was estimated to be maximum in Goa (Rs.24333.71) followed by Andhra Pradesh (Rs.9445.42), Haryana (Rs.9047.18), Punjab (Rs. 8850.13), Tamil Nadu (Rs.8723.22), Karnataka (Rs.8257.52), and Kerala (Rs.8232.13). Bihar with Rs. 4367.16 was estimated at minimum level whereas it was estimated to be Rs. 4791.89 in West Bengal. The per capita State's Own Tax Revenue was estimated as maximum in Goa (Rs.10946.18) followed by Haryana (Rs.5905.85), Tamil Nadu (Rs.5775.15), Karnataka (Rs. 5583.83), Kerala (Rs.5329.91), Punjab (Rs.5170.00) Andhra Pradesh (Rs. 4864.11) and Maharashtra (Rs 4614.10). Bihar with Rs. 765.78 was estimated at minimum level whereas it was estimated to be Rs. 1708.67 in Uttar Pradesh. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (Rs.7946.82) followed by Punjab (Rs.1997.28), Andhra Pradesh (Rs.1548.56) and Haryana (Rs.1451.62). Bihar with Rs. 56.47 was estimated at minimum level whereas it was estimated Rs.287.38 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 estimated to be maximum in Goa (Rs.2973.53) followed by Bihar (Rs.2472.88), Chhattisgarh (Rs.2295.71), Orissa (Rs.2201.37), Uttar Pradesh (Rs.2025.45), Jharkhand (Rs.1865.17), Kerala (Rs. 1583.95), West Bengal (Rs.1573.78), Madhya Pradesh (Rs.1564.79), Rajasthan (Rs.1450.63), Andhra Pradesh (Rs.1448.48). The per Capita Share in Central Taxes for Haryana was estimated at Rs.774.89. The per Capita Grants from Centre ranged from Rs. 703.33 in West Bengal to Rs.2467.18 in Goa whereas Haryana's per capita share was estimated at Rs. 914.83.

2.12 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to be received per capita Share in Central Taxes and Central Grants amounting to Rs. 5663.68, Rs.9198.93, Rs.13158.21 and Rs 6175.47 respectively. In small States with a population of less than 37 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Sikkim (Rs.27329.17) and minimum in Tripura (Rs 10860.86).

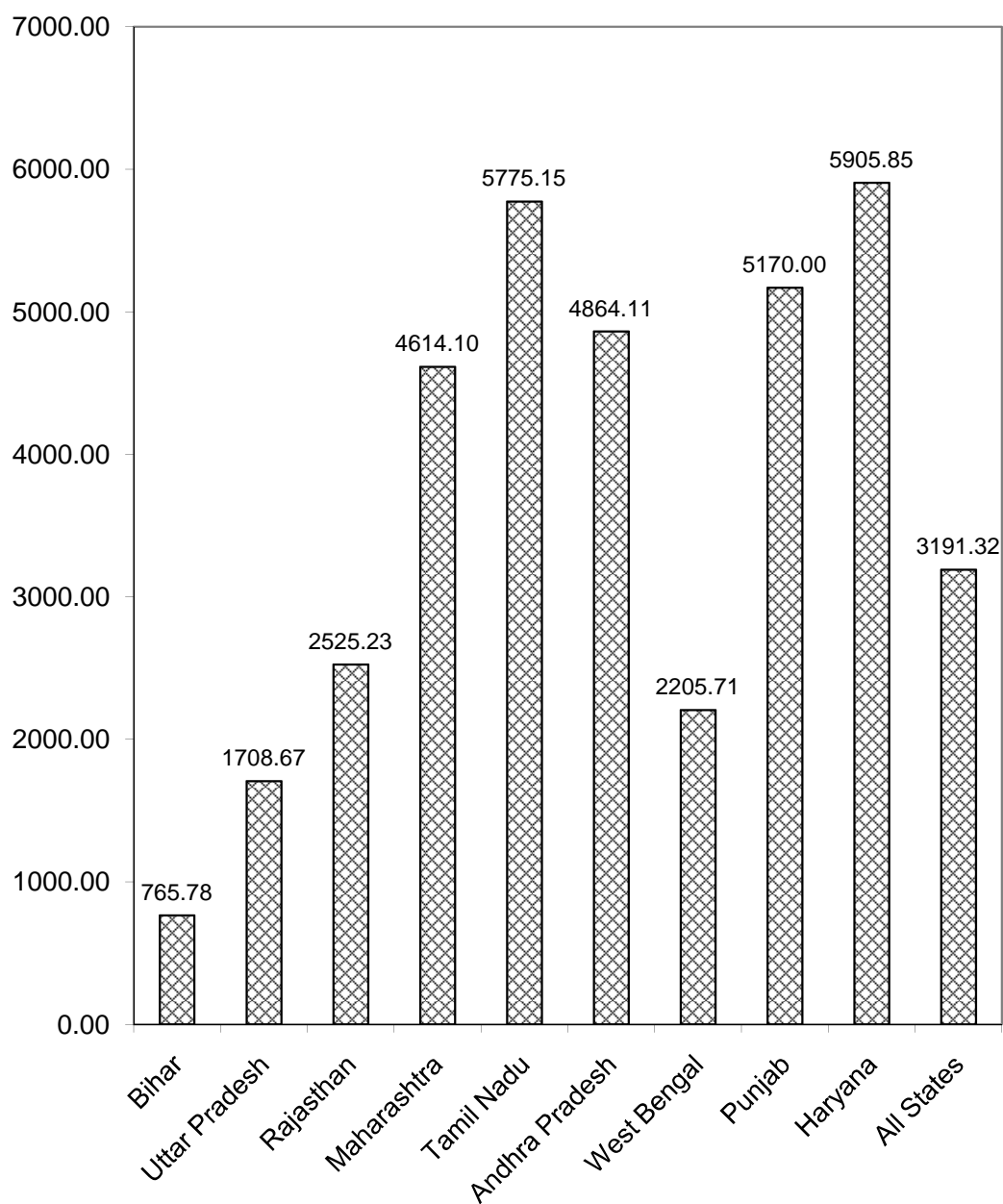
The details of per capita revenue receipts of States during 2009-2010 (B.E) are given in Table 2.12. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

Table-2.12
Per Capita Revenue Receipts of States during 2009-10(B. E)

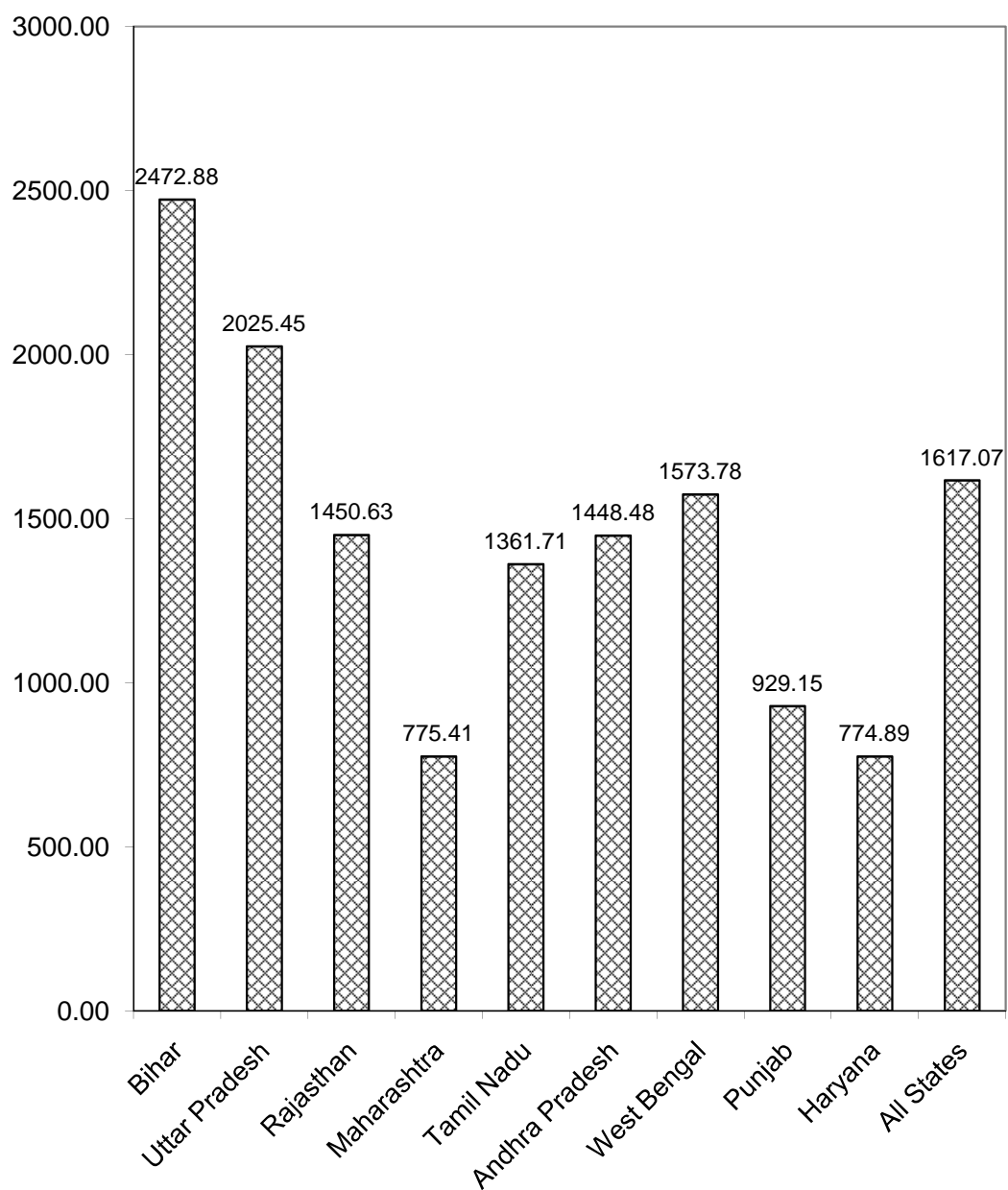
(in Rs.)								
		Per Capita Revenue Receipts from						
Sr. State No.	Popu-lation* (in crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	8.36	4864.11	1548.56	6412.68	1448.48	1584.26	3032.74
2	Bihar	9.58	765.78	56.47	822.24	2472.88	1072.04	3544.92
3	Chhattisgarh	2.38	2953.59	1153.50	4107.10	2295.71	1537.19	3832.90
4	Goa	0.17	10946.18	7946.82	18893.00	2973.53	2467.18	5440.71
5	Gujarat	5.79	4395.51	841.28	5236.79	1056.94	928.23	1985.18
6	Haryana	2.48	5905.85	1451.62	7357.47	774.89	914.83	1689.71
7	Jharkhand	3.09	1958.47	994.36	2952.83	1865.17	986.39	2851.56
8	Karnataka	5.86	5583.83	363.40	5947.23	1304.69	1005.60	2310.29
9	Kerala	3.42	5329.91	426.78	5756.68	1583.95	891.50	2475.45
10	Madhya Pradesh	7.06	2276.98	557.58	2834.56	1564.79	1260.85	2825.64
11	Maharashtra	11.05	4614.10	1257.39	5871.49	775.41	1412.89	2188.30
12	Orissa	4.02	2039.77	557.78	2597.55	2201.37	1805.58	4006.95
13	Punjab	2.72	5170.00	1997.28	7167.28	929.15	753.69	1682.85
14	Rajasthan	6.63	2525.23	796.83	3322.06	1450.63	999.25	2449.88
15	Tamil Nadu	6.68	5775.15	509.62	6284.77	1361.71	1076.75	2438.45
16	Uttar Pradesh	19.58	1708.67	287.38	1996.05	2025.45	801.77	2827.23
17	West Bengal	8.83	2205.71	309.07	2514.78	1573.78	703.33	2277.11
Sub Total-I		107.70	3264.29	698.84	3963.13	1596.08	1084.26	2680.34
Special Category								
18	Arunachal Pradesh	0.12	908.33	2653.42	3561.75	4296.67	19282.92	23579.58
19	Assam	3.00	1342.75	681.45	2024.20	1848.96	3814.72	5663.68
20	Himachal Pradesh	0.67	4029.61	2410.78	6440.39	1544.78	7654.15	9198.93
21	Jammu & Kashmir	1.15	2618.57	1059.83	3678.41	1634.63	11523.57	13158.21
22	Manipur	0.24	759.50	874.25	1633.75	2586.71	12465.38	15052.08
23	Meghalaya	0.26	1552.31	924.96	2477.27	2446.77	9715.62	12162.38
24	Mizoram	0.10	1162.90	1811.40	2974.30	3934.00	23183.80	27117.80
25	Nagaland	0.22	708.68	750.23	1458.91	2460.64	13852.73	16313.36
26	Sikkim	0.06	2953.33	19538.17	22491.50	6228.33	21100.83	27329.17
27	Tripura	0.36	1516.11	439.33	1955.44	2038.19	8822.67	10860.86
28	Uttrakhand	0.97	3637.91	1472.88	5110.78	1593.81	4581.66	6175.47
Sub Total-II		7.15	2092.07	1224.12	3316.19	1933.21	7259.95	9193.16
Total		114.85	3191.32	731.54	3922.85	1617.07	1468.73	3085.79
								7008.65

*Estimated Population as on 1st October, 2008

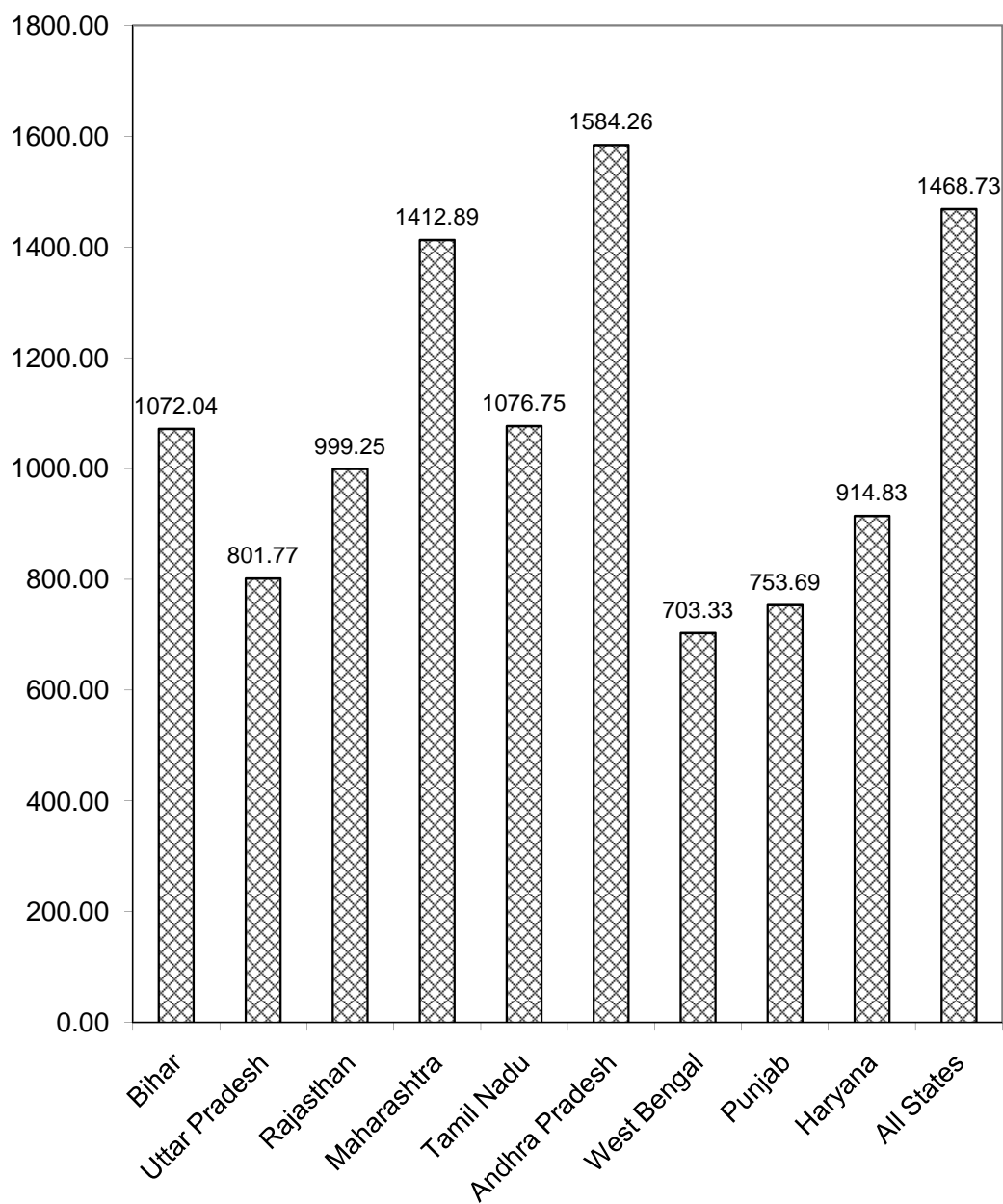
**Per Capita State's Own Tax Revenue of Selected States during
2009-10 (B.E.) (In Rs.)**



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



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



Per Capita Total Receipts (Revenue+Capital)

2.13 2007-2008 (Accounts)

2.13 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2007-2008 (Accounts) was in Goa (Rs. 21166.00) followed by Punjab (Rs.9258.07), Haryana (Rs.8323.86), Maharashtra (Rs.8329.72) Andhra Pradesh (Rs.8196.82), Tamil Nadu (Rs.7987.03) and Gujarat Rs.7579.95. Bihar with Rs. 3030.71 was at minimum level whereas it was Rs. 3857.57 in Uttar Pradesh. In the remaining non special category States it ranges from Rs. 4000 to Rs.7600.

2.13 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was Rs.5436.31, Rs.15272.92, Rs.14403.52, and Rs. 9562.34 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was Rs.27652.50, Rs.15265.54, Rs.10423.84, Rs.21470.10, Rs.14719.27, Rs.48731.33 & Rs.10394.43 respectively.

The Statewise details of revenue receipts, capital receipts, total receipts & per capita total receipt during 2007-2008 (Accounts) are given in the following table.

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

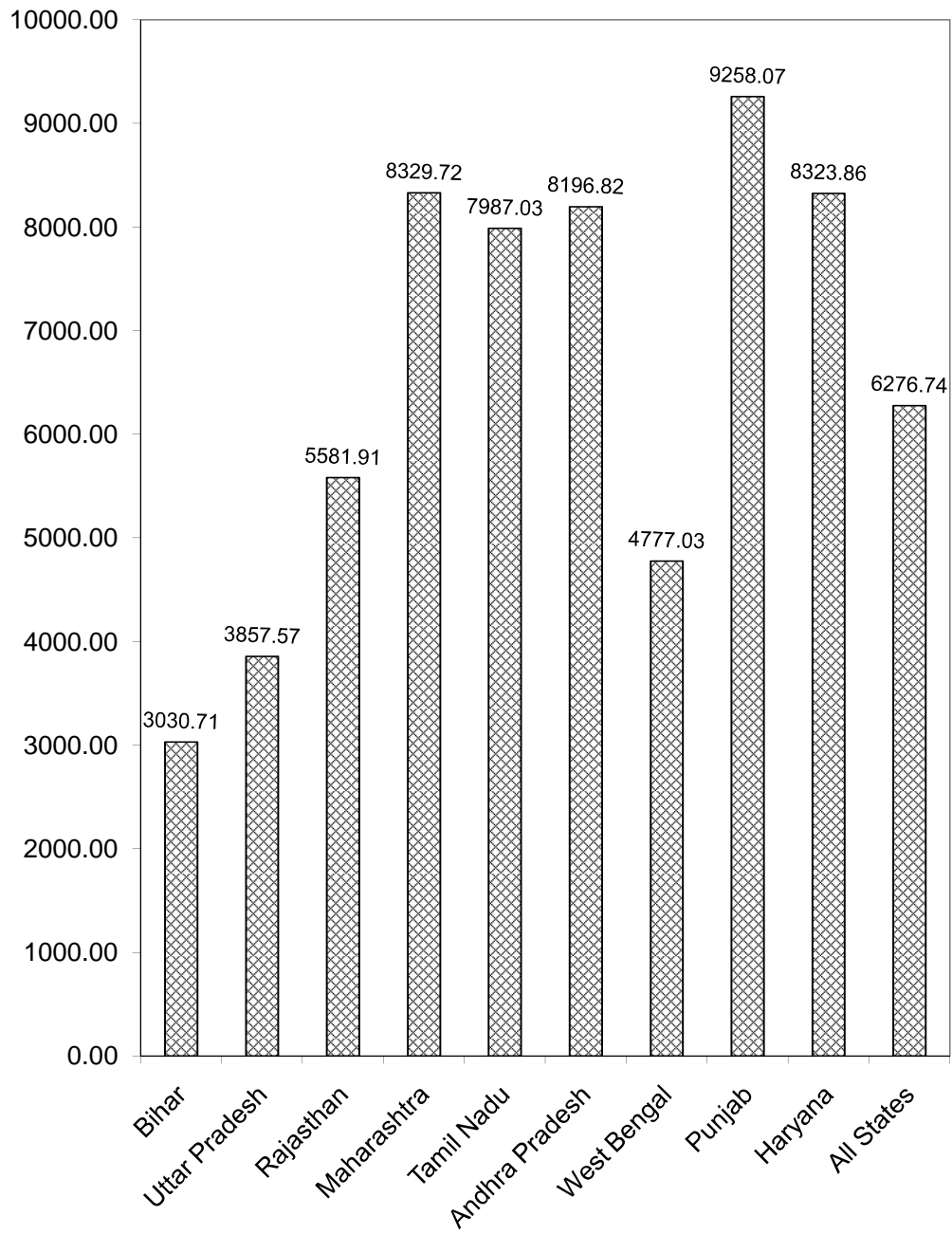
Table- 2.13
Per Capita Total Receipts (Rev.+Capital)of States during 2007-08 (Accounts)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	54142.55	13071.37	67213.92	8196.82
2	Bihar	28209.7	6.2	28215.9	3030.71
3	Chhattisgarh	13878.67	168.01	14046.68	6080.81
5	Goa	2943.9	442.66	3386.56	21166.00
6	Gujarat	35689.85	6985.29	42675.14	7579.95
7	Haryana	19750.74	226.53	19977.27	8323.86
8	Jharkhand	11612.07	4042.98	15655.05	5218.35
9	Karnataka	41151.14	1325.76	42476.9	7413.07
10	Kerala	21106.79	4263.27	25370.06	7528.21
11	Madhya Pradesh	30688.74	1810.25	32498.99	4758.27
12	Maharashtra	79583.15	9794.79	89377.94	8329.72
13	Orissa	21967.19	-982.77	20984.42	5312.51
14	Punjab	19237.62	5388.85	24626.47	9258.07
15	Rajasthan	30780.62	4999.41	35780.03	5581.91
16	Tamil Nadu	47520.52	5114.02	52634.54	7987.03
17	Uttar Pradesh	68672.47	4158.45	72830.92	3857.57
18	West Bengal	30167.38	11249.46	41416.84	4777.03
Sub Total- I		557103.1	72064.53	629167.63	6001.79
Special Category					
19	Arunachal Pradesh	3003.01	315.29	3318.3	27652.50
20	Assam	15324.92	603.48	15928.4	5436.31
21	Himachal Pradesh	9141.56	938.57	10080.13	15272.92
22	Jammu & Kashmir	13900.71	2231.23	16131.94	14403.52
23	Manipur	3508.26	155.47	3663.73	15265.54
24	Meghalaya	2441.37	164.59	2605.96	10423.84
25	Mizoram	2039.74	107.27	2147.01	21470.10
26	Nagaland	2996.02	242.22	3238.24	14719.27
27	Sikkim	2699.42	224.46	2923.88	48731.33
28	Tripura	3698.33	-60.28	3638.05	10394.43
29	Uttarakhand	7891.09	1193.13	9084.22	9562.34
Sub-Total - II		66644.43	6115.43	72759.86	10394.27
Total-I+II(All States)		623747.53	78179.96	701927.49	6276.74

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

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

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



Per Capita Total Receipts (Revenue+Capital)

2.14 2008-2009 (R. E.)

2.14 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2008-2009 (R.E.) was in Goa (Rs. 26323.06) followed by Punjab (Rs.10651.23), Haryana (Rs.10477.66), Andhra Pradesh (Rs.10139.00), Tamil Nadu (Rs.9989.48), Maharashtra (Rs.9313.00), Kerala (Rs.9077.50), Karnataka (Rs.8852.24) Gujarat (Rs.8355.45). Bihar with Rs.4142.65 was at minimum level whereas it was Rs. 4813.97 in Uttar Pradesh. In the remaining non special category States it ranges from Rs. 4900 to Rs.8400.

2.14 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was Rs.8553.85, 17262.59, 15455.97 and Rs.10397.72 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was Rs.32928.33, Rs.17510.17, Rs.15793.20, Rs.28434.40, Rs.17742.18, Rs.55329.83 & Rs.12171.37 respectively.

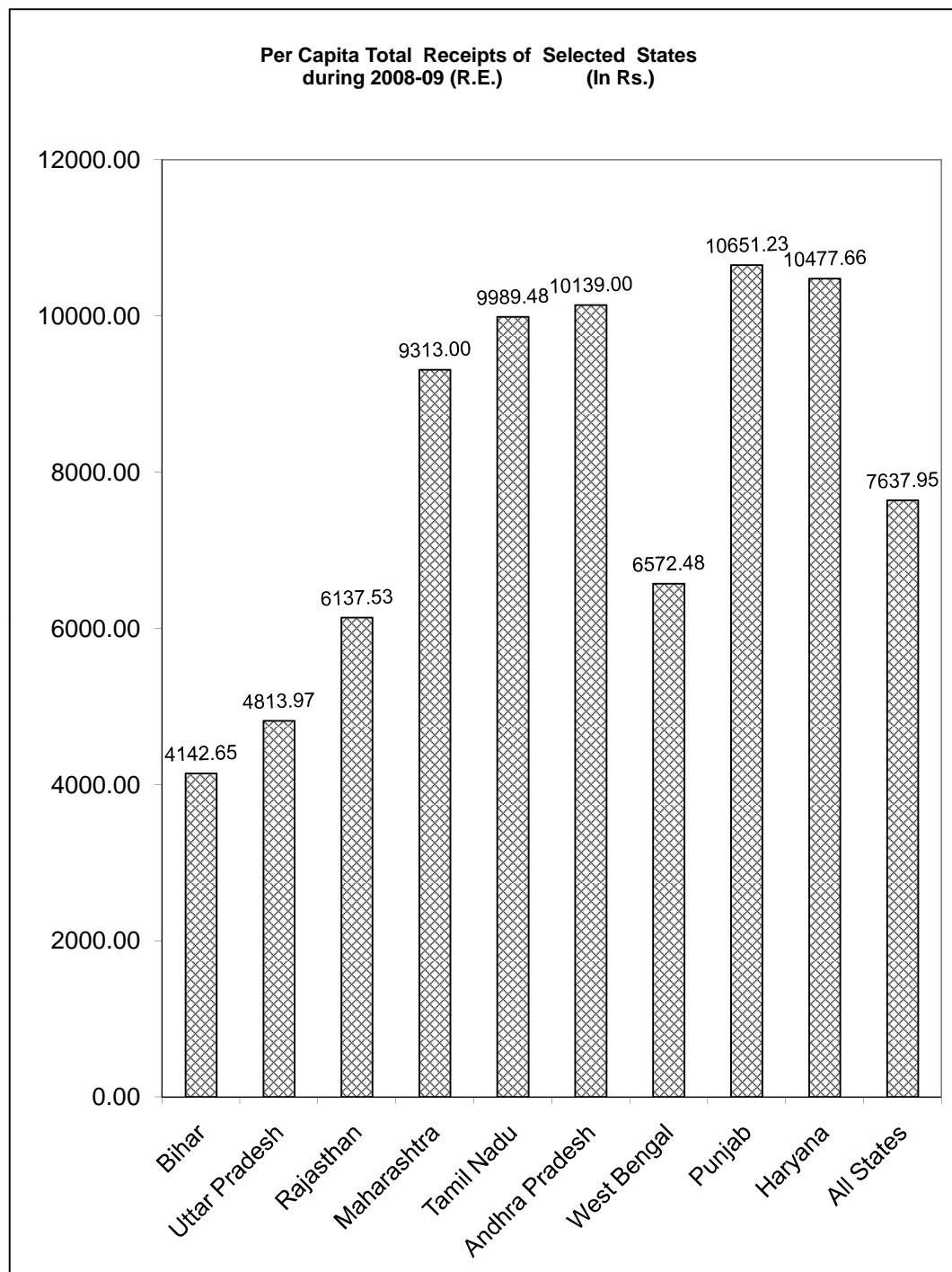
The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2008-2009 (R.E.) are given in the following table.

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

Table- 2.14
Per Capita Total Receipts (Rev.+Capital) of States during 2008-09 (R. E.)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	69685.95	14366.34	84052.29	10139.00
2	Bihar	36317.23	2830.81	39148.04	4142.65
3	Chhattisgarh	16777.8	2614.33	19392.13	8251.97
5	Goa	3805.81	405.88	4211.69	26323.06
6	Gujarat	39683.53	8026.09	47709.62	8355.45
7	Haryana	21770.60	3794.90	25565.50	10477.66
8	Jharkhand	16107.09	1037.11	17144.2	5639.54
9	Karnataka	42817.84	8436.63	51254.47	8852.24
10	Kerala	25063.26	5800.24	30863.5	9077.50
11	Madhya Pradesh	34949	4803.52	39752.52	5728.03
12	Maharashtra	82869.93	18548.62	101418.55	9313.00
13	Orissa	26809.93	2530.27	29340.2	7353.43
14	Punjab	22919.42	5732.4	28651.82	10651.23
15	Rajasthan	34383.18	5633.52	40016.7	6137.53
16	Tamil Nadu	55410.29	10919.83	66330.12	9989.48
17	Uttar Pradesh	85146.44	7426.2	92572.64	4813.97
18	West Bengal	40777.05	16732.19	57509.24	6572.48
Sub Total- I		655294.35	119638.88	774933.23	7291.43
Special Category					
19	Arunachal Pradesh	3681.52	269.88	3951.4	32928.33
20	Assam	23307.2	2097.73	25404.93	8553.85
21	Himachal Pradesh	10051.11	1342.2	11393.31	17262.59
22	Jammu & Kashmir	15810.97	1808.84	17619.81	15455.97
23	Manipur	3947.93	254.51	4202.44	17510.17
24	Meghalaya	3702.86	245.44	3948.3	15793.20
25	Mizoram	2701.75	141.69	2843.44	28434.40
26	Nagaland	3442.96	460.32	3903.28	17742.18
27	Sikkim	2972.45	347.34	3319.79	55329.83
28	Tripura	4198.38	61.6	4259.98	12171.37
29	Uttarakhand	8753.8	1228.01	9981.81	10397.72
Sub-Total - II		82570.93	8257.56	90828.49	12847.03
Total-I+II(All States)		737865.28	127896.44	865761.72	7637.95

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



Per Capita Total Receipts (Revenue+Capital)

2.15 2009-2010 (B. E.)

2.15 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2009-2010 (B.E.) was estimated to be maximum in Goa (Rs.28923.47) followed by Haryana (Rs.11509.03), Andhra Pradesh (Rs.11312.47), Punjab (Rs.10624.26), Tamil Nadu (Rs.10365.10), Maharashtra (Rs.9906.76), Kerala (Rs.9857.46) and Karnataka (Rs.9814.89). Bihar with Rs. 4755.38 was estimated at minimum level whereas it was estimated at Rs. 5426.37 in Uttar Pradesh. In the remaining non special category States it was estimated to range from Rs. 5500 to Rs.9200.

2.15 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated at Rs.8407.64, Rs.17218.21, Rs.17850.30, and Rs. 12987.20 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was estimated Rs.28285.67, Rs.17661.54, Rs.15858.31, Rs.30515.20, Rs.20304.68, Rs.55398.33 & Rs.13569.11 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2009-10 (B.E.) may be seen in the following table.

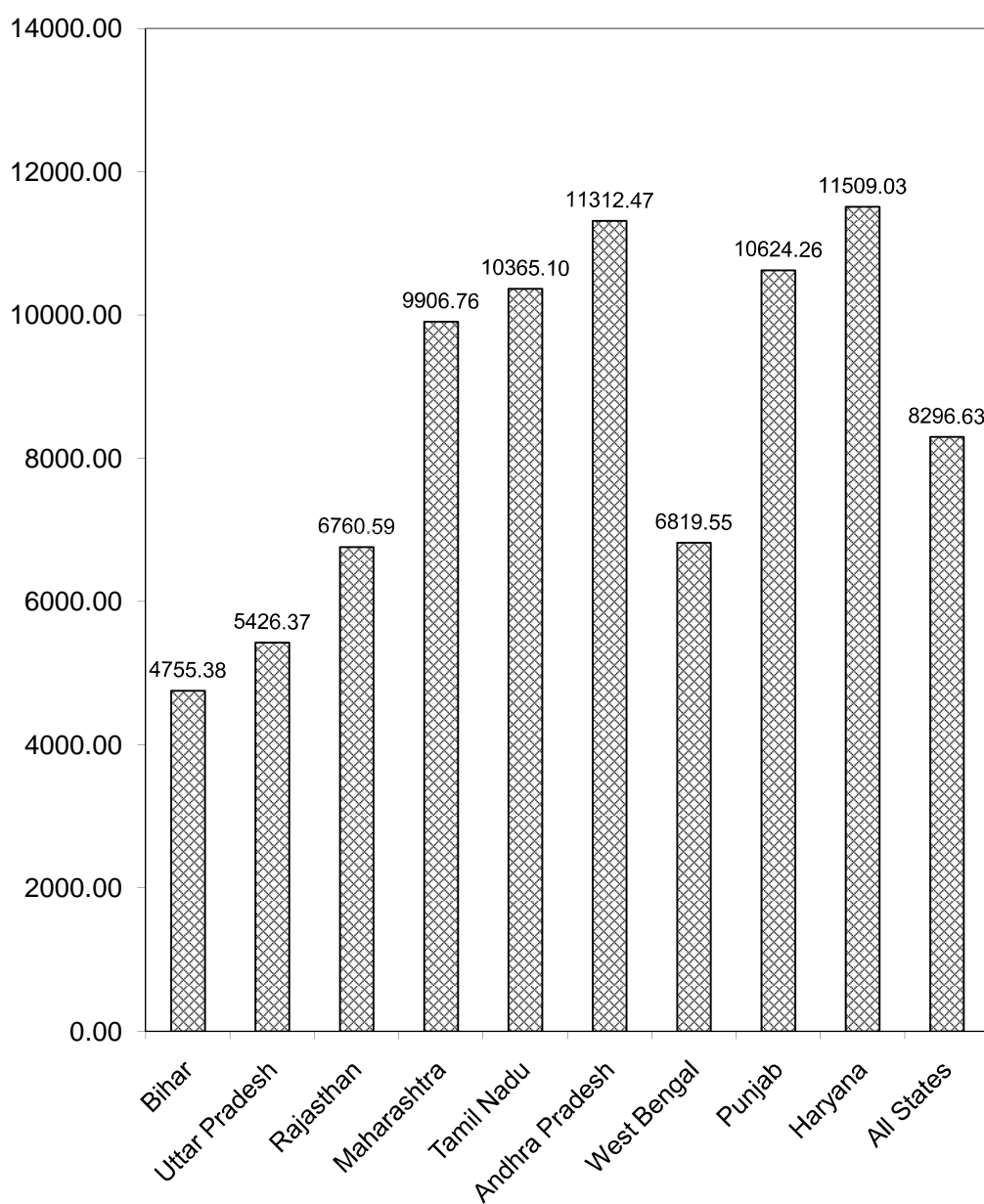
Graphic presentation of per capita total receipts of selected States has also been given along with Table.

Table- 2.15
Per Capita Total Receipts (Rev.+Capital)of States during 2009-10 (B.E.)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	78963.7	15608.55	94572.25	11312.47
2	Bihar	41837.43	3719.11	45556.54	4755.38
3	Chhattisgarh	18897.21	2777.22	21674.43	9106.90
5	Goa	4136.73	780.26	4916.99	28923.47
6	Gujarat	41815.18	11176.06	52991.24	9152.20
7	Haryana	22437	6105.4	28542.4	11509.03
8	Jharkhand	17935.6	1713.62	19649.22	6358.97
9	Karnataka	48389.04	9126.23	57515.27	9814.89
10	Kerala	28153.89	5558.61	33712.50	9857.46
11	Madhya Pradesh	39961.03	6540.92	46501.95	6586.68
12	Maharashtra	89060.65	20409.06	109469.71	9906.76
13	Orissa	26550.09	4422.43	30972.52	7704.61
14	Punjab	24072.34	4825.64	28897.98	10624.26
15	Rajasthan	38267.96	6554.78	44822.74	6760.59
16	Tamil Nadu	58271.14	10967.72	69238.86	10365.10
17	Uttar Pradesh	94439.84	11808.44	106248.28	5426.37
18	West Bengal	42312.41	17904.21	60216.62	6819.55
Sub Total- I		715501.24	139998.26	855499.5	7943.36
Special Category					
19	Arunachal Pradesh	3256.96	137.32	3394.28	28285.67
20	Assam	23063.63	2159.29	25222.92	8407.64
21	Himachal Pradesh	10478.33	1057.87	11536.2	17218.21
22	Jammu & Kashmir	19362.11	1165.73	20527.84	17850.30
23	Manipur	4004.6	234.17	4238.77	17661.54
24	Meghalaya	3806.31	316.85	4123.16	15858.31
25	Mizoram	3009.21	42.31	3051.52	30515.20
26	Nagaland	3909.89	557.14	4467.03	20304.68
27	Sikkim	2989.23	334.67	3323.9	55398.33
28	Tripura	4613.87	271.01	4884.88	13569.11
29	Uttarakhand	10947.67	1649.91	12597.58	12987.20
Sub-Total - II		89441.81	7926.27	97368.08	13617.91
Total-I+II(All States)		804943.05	147924.53	952867.58	8296.63

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

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



CHAPTER- III

Development Revenue Expenditure as Percentage of Total Revenue Expenditure

3.1 2007-08 (Accounts)

3.1 (a) Non-Special Category States

In the non-special category States, development revenue expenditure as percentage of total revenue expenditure during 2007-08 (Accounts) was maximum in Goa (69.86%) followed by Haryana (68.24%), Chhattisgarh (66.95%), Andhra Pradesh (65.88%), Karnataka (65.76%), Jharkhand (62.94%).

3.1 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development revenue expenditure as percentage of total revenue expenditure was 61.29 %, 58.60%, 54.89 % and 59.13 % respectively. In special category small States it ranges from 50% to 73% except Sikkim (32.31%).

Per Capita Development Revenue Expenditure

3.1 (c) Non-Special Category States

The per capita development revenue expenditure was maximum in Goa (Rs.12128.63) followed by Haryana (Rs.4983.56), Andhra Pradesh (Rs.4337.13), Karnataka (Rs.4289.18), Maharashtra (Rs.3728.79), Punjab (Rs.3688.79), Tamil Nadu (Rs.3565.54). The Per capita development revenue expenditure was minimum in Bihar with Rs.1536.61 whereas it was Rs.1860.33 in Uttar Pradesh. In the remaining non special category States it was more than Rs. 2000.

3.1(d) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development revenue expenditure was Rs.2665.80, Rs.7362.47, Rs.5726.21 and Rs.4515.53 respectively. In special category small States it was maximum in Arunachal Pradesh (Rs.13662.33) & minimum in Tripura Rs.4051.97.

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

Table-3.1
Development Revenue Expenditure as Percentage of Total Revenue Expenditure
& Per Capita Development Revenue expenditure of States during 2007-08(Accounts)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	35564.49	18170.23	248.84	53983.56	65.88	4337.13
2	Bihar	14305.88	9253.97	5.01	23564.86	60.71	1536.61
3	Chhattisgarh	7257.55	3039.58	542.72	10839.85	66.95	3141.80
4	Goa	1940.58	837.17	0.00	2777.75	69.86	12128.63
5	Gujarat	19737.74	13654.46	147.33	33539.53	58.85	3505.82
6	Haryana	11960.55	5229.68	336.65	17526.88	68.24	4983.56
7	Jharkhand	8242.47	4853.06	0.16	13095.69	62.94	2747.49
8	Karnataka	24576.99	10871.78	1926.00	37374.77	65.76	4289.18
9	Kerala	10608.28	12184.09	2099.26	24891.63	42.62	3147.86
10	Madhya Pradesh	14682.93	9354.35	1563.84	25601.12	57.35	2149.77
11	Maharashtra	40009.95	23846.41	923.69	64780.05	61.76	3728.79
12	Orissa	10145.16	7227.21	350.90	17723.27	57.24	2568.39
13	Punjab	9812.17	12891.90	356.79	23060.86	42.55	3688.79
14	Rajasthan	18188.82	10922.28	16.55	29127.65	62.45	2837.57
15	Tamil Nadu	23496.93	16128.78	3349.30	42975.01	54.68	3565.54
16	Uttar Pradesh	35122.97	26550.76	3549.49	65223.22	53.85	1860.33
17	West Bengal	19016.79	18866.60	431.03	38314.42	49.63	2193.40
Sub total-I		304670.25	203882.31	15847.56	524400.12	58.10	2906.33
Special Category							
18	Arunachal Pradesh	1639.48	620.07	0.00	2259.55	72.56	13662.33
19	Assam	7810.80	4924.42	8.94	12744.16	61.29	2665.80
20	Himachal Pradesh	4859.23	3429.38	3.15	8291.76	58.60	7362.47
21	Jammu & Kashmir	6413.35	5271.69	0.00	11685.04	54.89	5726.21
22	Manipur	1360.58	931.95	0.00	2292.53	59.35	5669.08
23	Meghalaya	1475.39	778.27	0.00	2253.66	65.47	5901.56
24	Mizoram	1262.74	645.65	0.00	1908.39	66.17	12627.40
25	Nagaland	1378.81	1193.45	0.00	2572.26	53.60	6267.32
26	Sikkim	758.80	1589.77	0.00	2348.57	32.31	12646.67
27	Tripura	1418.19	1312.59	63.43	2794.21	50.75	4051.97
28	Uttarakhand	4289.75	2655.02	309.78	7254.55	59.13	4515.53
Sub total-II		32667.12	23352.26	385.30	56404.68	57.92	4666.73
Total-I+II (All States)		337337.37	227234.57	16232.86	580804.80	58.08	3016.52

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

Development Revenue Expenditure as Percentage of Total Revenue Expenditure

3.2 2008-09 (R.E.)

3.2 (a) Non-Special Category States

In the non-special category States, the development revenue expenditure as percentage of total revenue expenditure during 2008-09 (R.E.) was maximum in Chhattisgarh (71.90%) followed by Andhra Pradesh (70.75%), Haryana (70.61%), Goa (68.15%), Bihar (65.50%), Gujarat (64.40%).

3.2 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development revenue expenditure as percentage of total revenue expenditure was 58.25%, 58.56 %, 57.05 % and 55.72 % respectively. In special category small States it ranges from 54 % to 72 % except Sikkim (42.60 %).

Per Capita Development Revenue Expenditure

3.2 (c) Non-Special Category States

The per capita development revenue expenditure was maximum in Goa (Rs.15857.63) followed by Haryana (Rs.6284.39), Andhra Pradesh (Rs.5771.27), Chhattisgarh (Rs.4812.76), Tamil Nadu (Rs.4806.57) and Maharashtra (Rs.4634.73). The Per capita development revenue expenditure was minimum in Bihar with Rs.2279.33 whereas it was Rs.2474.80 in Uttar Pradesh. In the remaining special category States it was more than Rs.2700.

3.2(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita development revenue expenditure was Rs.4201.05, Rs.8624.89, Rs.6228.63 and Rs.4732.46 respectively. In special category small States it was maximum in Arunachal Pradesh (Rs.17459.00) & minimum in Tripura Rs.5484.86.

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

Table-3.2
Development Revenue expenditure as Percentage of Total Revenue expenditure
&Per Capita Development Revenue expenditure of States during 2008-09(R.E.)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	47843.81	19405.67	369.55	67619.03	70.75	5771.27
2	Bihar	21539.65	11338.87	4.12	32882.64	65.50	2279.33
3	Chhattisgarh	11309.98	3920.76	498.45	15729.19	71.90	4812.76
4	Goa	2537.22	1185.63	0	3722.85	68.15	15857.63
5	Gujarat	25384.38	13861.16	169.42	39414.96	64.40	4445.60
6	Haryana	15333.91	6162.68	218.6	21715.19	70.61	6284.39
7	Jharkhand	9897.78	5545.83	35.61	15479.22	63.94	3255.85
8	Karnataka	25686.51	13848.18	2515.68	42050.37	61.09	4436.36
9	Kerala	13656.48	12866.81	2268.83	28792.12	47.43	4016.61
10	Madhya Pradesh	19238.69	10839.86	1700.39	31778.94	60.54	2772.15
11	Maharashtra	50472.21	26986.8	1147.87	78606.88	64.21	4634.73
12	Orissa	16256.31	9397.79	395.59	26049.69	62.41	4074.26
13	Punjab	11872.46	13997.31	861.29	26731.06	44.41	4413.55
14	Rajasthan	21200.03	13440.02	26.15	34666.2	61.15	3251.54
15	Tamil Nadu	31915.64	19516.05	3970.88	55402.57	57.61	4806.57
16	Uttar Pradesh	47590.34	29823.1	3627.46	81040.9	58.72	2474.80
17	West Bengal	31990.48	21027.61	436.93	53455.02	59.85	3656.05
Sub total-I		403725.88	233164.13	18246.82	655136.83	61.62	3798.70
Special Category							
18	Arunachal Pradesh	2095.08	816.77	0.00	2911.85	71.95	17459.00
19	Assam	12477.11	7149.68	1794.30	21421.09	58.25	4201.05
20	Himachal Pradesh	5692.43	4023.72	3.97	9720.12	58.56	8624.89
21	Jammu & Kashmir	7100.64	5346.22	0.00	12446.86	57.05	6228.63
22	Manipur	1705.21	1114.34	0.00	2819.55	60.48	7105.04
23	Meghalaya	2283.31	897.16	0.00	3180.47	71.79	9133.24
24	Mizoram	1660.30	802.64	0.00	2462.94	67.41	16603.00
25	Nagaland	1672.34	1402.77	0.00	3075.11	54.38	7601.55
26	Sikkim	1014.21	1366.55	0.00	2380.76	42.60	16903.50
27	Tripura	1919.70	1472.02	63.50	3455.22	55.56	5484.86
28	Uttarakhand	4543.16	3343.31	267.45	8153.92	55.72	4732.46
Sub total-II		42163.49	27735.18	2129.22	72027.89	58.54	5963.72
Total-I+II (All States)		445889.37	260899.31	20376.04	727164.72	61.32	3933.74

Development Revenue Expenditure as Percentage of Total Revenue Expenditure

3.3 2009-10 (B. E.)

3.3 (a) Non-Special Category States

In the non-special category States, the development revenue expenditure as percentage of total revenue expenditure 2009-10 (B.E.) was estimated to be maximum in Chhattisgarh (72.94%) followed by Andhra Pradesh (69.86%) Haryana (69.15%), Bihar (63.72%), Karnataka (63.07%), Gujarat (62.91%) and Goa (62.52%).

3.3 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development revenue expenditure as percentage of total revenue expenditure was 48.56%, 57.83%, 57.96 % and 59.55% respectively .In special category small States it ranges from 51 % to 76% except Sikkim (42.19 %).

Per Capita Development Revenue Expenditure

3.3 (c) Non-Special Category States

The Per Capita development revenue expenditure was estimated to be maximum in Goa (Rs.16494.76) followed by Haryana (Rs.7199.76), Andhra Pradesh (Rs.6397.03), Chhattisgarh (Rs.5544.05), Maharashtra (Rs. 5435.44) and Karnataka (Rs.5084.03). The Per capita development revenue expenditure was estimated to be minimum in Bihar with Rs.2375.61 whereas it was estimated Rs.2464.32 in Uttar Pradesh. In the remaining special category States it was more than Rs.3100.

3.3(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita development revenue expenditure was estimated to be Rs.4737.60, Rs.8822.82, Rs.7421.97 and Rs.6851.65 respectively. In special category small States it was estimated to be maximum in Arunachal Pradesh (Rs.22600.33) & minimum in Tripura Rs.6145.61.

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

Table-3.3
Development Revenue expenditure as Percentage of Total Revenue expenditure
& Per Capita Development Revenue expenditure of States during 2009-10(B.E.)

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	53479.14	22708.48	369.55	76557.17	69.86	6397.03
2	Bihar	22758.32	12952.59	4.12	35715.03	63.72	2375.61
3	Chhattisgarh	13194.83	4421.26	474.95	18091.04	72.94	5544.05
4	Goa	2804.11	1681.03	0.00	4485.14	62.52	16494.76
5	Gujarat	28768.06	16869.62	90.69	45728.37	62.91	4968.58
6	Haryana	17855.40	7875.60	90.05	25821.05	69.15	7199.76
7	Jharkhand	11159.73	7052.77	0.45	18212.95	61.27	3611.56
8	Karnataka	29792.39	14725.59	2719.68	47237.66	63.07	5084.03
9	Kerala	14707.08	13960.38	2494.38	31161.84	47.20	4300.32
10	Madhya Pradesh	22100.08	13685.33	2476.70	38262.11	57.76	3130.32
11	Maharashtra	60061.66	35108.08	1014.29	96184.03	62.44	5435.44
12	Orissa	17188.50	11352.11	378.57	28919.18	59.44	4275.75
13	Punjab	12670.93	16706.83	928.50	30306.26	41.81	4658.43
14	Rajasthan	24381.47	15283.98	11.15	39676.6	61.45	3677.45
15	Tamil Nadu	32330.95	22434.59	4529.74	59295.28	54.53	4839.96
16	Uttar Pradesh	48251.30	41055.83	3559.53	92866.66	51.96	2464.32
17	West Bengal	31722.72	28061.50	468.30	60252.52	52.65	3592.61
Sub total-I		443226.67	285935.57	19610.65	748772.89	59.19	4115.382266
Special Category							
18	Arunachal Pradesh	2712.04	895.04	0.00	3607.08	75.19	22600.33
19	Assam	14212.80	12359.47	2697.59	29269.86	48.56	4737.60
20	Himachal Pradesh	5911.29	4307.00	3.47	10221.76	57.83	8822.82
21	Jammu & Kashmir	8535.26	6190.54	0.00	14725.8	57.96	7421.97
22	Manipur	1780.47	1173.16	102.28	3055.91	58.26	7418.63
23	Meghalaya	2530.50	1057.78	0.00	3588.28	70.52	9732.69
24	Mizoram	1834.41	997.28	0.00	2831.69	64.78	18344.10
25	Nagaland	1757.69	1412.39	0.00	3170.08	55.45	7989.50
26	Sikkim	1083.09	1484.06	0.00	2567.15	42.19	18051.50
27	Tripura	2212.42	1976.44	78.00	4266.86	51.85	6145.61
28	Uttarakhand	6646.10	4118.72	396.29	11161.11	59.55	6851.65
Sub total-II		49216.07	35971.88	3277.63	88465.58	55.63	6883.37
Total-I+II (All States)		492442.74	321907.45	22888.28	837238.47	58.82	4287.70

Development Capital Expenditure as Percentage of Total Capital Expenditure

3.4 2007- 08 (Accounts)

3.4 (a) Non-Special Category States

In the non-special category States, the development capital expenditure as percentage of total capital expenditure during 2007-08 (Accounts) was maximum in Andhra Pradesh (99.32%) followed by Madhya Pradesh (99.08%), Gujarat (98.88%), West Bengal (98.16%), Kerala (97.31%), Chhattisgarh (97.07%) and Tamil Nadu (96.78%). The percentage of development capital expenditure a percentage of total capital expenditure was minimum in Goa (84.58%) succeeded by Rajasthan (85.61%), Orissa (92.46%), Punjab (92.82%), Haryana (93.21%) and Maharashtra (94.80%).

3.4 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the development capital expenditure as percentage of total capital expenditure was 97.49%, 95.82 %, 85.67 % and 91.75 % respectively In the special category small States it ranges from 83 % to 98 % .

Per Capita Development Capital Expenditure

3.4 (c) Non-Special Category States

The per capita development capital expenditure was maximum in Goa (Rs.3769.94) followed by Andhra Pradesh (Rs.1901.02), Karnataka (1582.06), Chhattisgarh (Rs.1525.73), Jharkhand (Rs.1525.67) and Haryana (1441.44). The Per capita development capital expenditure was minimum in West Bengal with Rs.424.57 whereas it was Rs.660.59 in Bihar.

3.4(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development capital expenditure was Rs.609.20, Rs.2072.35, Rs.3692.66 and Rs.2363.57 respectively. In special category small States it ranges from Rs.1534.32 in Meghalaya to Rs Rs.6269.83 in Sikkim .

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

Table-3.4

**Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2007-08(Accounts)**

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	15588.37	106.29	15694.66	99.32	1901.02
2	Bihar	6150.11	226.36	6376.47	96.45	660.59
3	Chhattisgarh	3524.44	106.55	3630.99	97.07	1525.73
4	Goa	603.19	109.93	713.12	84.58	3769.94
5	Gujarat	7149.16	80.63	7229.79	98.88	1269.83
6	Haryana	3459.45	252.20	3711.65	93.21	1441.44
7	Jharkhand	4577.02	169.45	4746.47	96.43	1525.67
8	Karnataka	9065.22	340.46	9405.68	96.38	1582.06
9	Kerala	2304.12	63.62	2367.74	97.31	683.72
10	Madhya Pradesh	7914.18	73.39	7987.57	99.08	1158.74
11	Maharashtra	12053.78	661.00	12714.78	94.80	1123.37
12	Orissa	3029.12	246.97	3276.09	92.46	766.87
13	Punjab	2066.60	159.85	2226.45	92.82	776.92
14	Rajasthan	5858.77	984.47	6843.24	85.61	914.00
15	Tamil Nadu	8946.24	297.55	9243.79	96.78	1357.55
16	Uttar Pradesh	17108.42	583.92	17692.34	96.70	906.17
17	West Bengal	3680.98	68.86	3749.84	98.16	424.57
Sub total-I		113079.17	4531.50	117610.67	96.15	1078.69
Special Category						
18	Arunachal Pradesh	704.53	26.05	730.58	96.43	5871.08
19	Assam	1784.95	46.04	1830.99	97.49	609.20
20	Himachal Pradesh	1367.75	59.66	1427.41	95.82	2072.35
21	Jammu & Kashmir	4135.78	691.88	4827.66	85.67	3692.66
22	Manipur	1007.99	107.91	1115.90	90.33	4199.96
23	Meghalaya	383.58	34.80	418.38	91.68	1534.32
24	Mizoram	535.14	15.23	550.37	97.23	5351.40
25	Nagaland	686.38	137.72	824.10	83.29	3119.91
26	Sikkim	376.19	39.28	415.47	90.55	6269.83
27	Tripura	817.72	106.25	923.97	88.50	2336.34
28	Uttarakhand	2245.39	201.97	2447.36	91.75	2363.57
Sub total-II		14045.40	1466.79	15512.19	90.54	2006.49
Total-I+II (All States)		127124.57	5998.29	133122.86	95.49	1136.77

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

Development Capital Expenditure as Percentage of Total Capital Expenditure

3.5 2008-09 (R. E.)

3.5 (a) Non-Special Category States

In the non-special category States, the percentage of development capital expenditure as percentage of total capital expenditure during 2008-09 (R.E.) was maximum in Andhra Pradesh (99.17%) followed by Madhya Pradesh (98.61%), Gujarat (98.34%), Kerala (98.04%), Maharashtra (97.16%) and Tamil Nadu (96.99%) except Rajasthan. The percentage of development capital expenditure to total capital expenditure was minimum in Goa (80.66%) succeeded by Orissa (90.08%), Haryana (92.11%), Jharkhand (94.46%) and Punjab (94.64%).

3.5 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the development capital expenditure as percentage of total capital expenditure was 98.46 %, 97.03%, 85.20 % and 91.13 % .In special category small States it ranges from 84 % to 97 %.

Per Capita Developmental Capital Expenditure

3.5 (c) Non-Special Category States

The Per Capita development capital expenditure was maximum in Goa (Rs.5000.69) followed by Andhra Pradesh (Rs.2122.77), Gujarat (Rs.1873.60), Maharashtra (Rs.1857.84), Karnataka (Rs.1730.83), Chhattisgarh (Rs.1656.29), Punjab (Rs.1655.00) and Haryana(Rs.1568.70). The Per capita development capital expenditure was minimum in West Bengal with Rs.569.02 succeeded by Kerala Rs.766.04, Orissa. Rs. 805.53

3.5(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development capital expenditure was Rs.1361.78, Rs.3261.70, Rs.4253.72 and Rs.2200.54 respectively .In special category small States it was maximum in Arunachal Pradesh (Rs.14150.92) & minimum in Meghalaya Rs.2489.44.

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

Table-3.5

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

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	17597.78	146.65	17744.43	99.17	2122.77
2	Bihar	10524.14	418.00	10942.14	96.18	1113.67
3	Chhattisgarh	3892.27	124.86	4017.13	96.89	1656.29
4	Goa	800.11	191.80	991.91	80.66	5000.69
5	Gujarat	10698.25	180.26	10878.51	98.34	1873.60
6	Haryana	3827.62	327.99	4155.61	92.11	1568.70
7	Jharkhand	4147.22	243.40	4390.62	94.46	1364.22
8	Karnataka	10021.52	373.64	10395.16	96.41	1730.83
9	Kerala	2604.54	51.99	2656.53	98.04	766.04
10	Madhya Pradesh	8471.32	119.60	8590.92	98.61	1220.65
11	Maharashtra	20231.86	591.77	20823.63	97.16	1857.84
12	Orissa	3214.07	353.84	3567.91	90.08	805.53
13	Punjab	4451.96	252.29	4704.25	94.64	1655.00
14	Rajasthan	6493.16	-132.53	6360.63	102.08	995.88
15	Tamil Nadu	10371.77	321.70	10693.47	96.99	1562.01
16	Uttar Pradesh	24088.83	1173.51	25262.34	95.35	1252.67
17	West Bengal	4984.17	210.82	5194.99	95.94	569.62
Sub total-I		146420.59	4949.59	151370.18	96.73	1377.69
Special Category						
18	Arunachal Pradesh	1698.11	89.22	1787.33	95.01	14150.92
19	Assam	4044.48	63.07	4107.55	98.46	1361.78
20	Himachal Pradesh	2152.72	65.80	2218.52	97.03	3261.70
21	Jammu & Kashmir	4849.24	842.59	5691.83	85.20	4253.72
22	Manipur	1542.59	61.54	1604.13	96.16	6427.46
23	Meghalaya	622.36	41.36	663.72	93.77	2489.44
24	Mizoram	609.36	29.17	638.53	95.43	6093.60
25	Nagaland	949.41	143.89	1093.30	86.84	4315.50
26	Sikkim	848.59	88.26	936.85	90.58	14143.17
27	Tripura	1271.92	229.82	1501.74	84.70	3634.06
28	Uttarakhand	2112.52	205.73	2318.25	91.13	2200.54
Sub total-II		20701.30	1860.45	22561.75	91.75	2928.05
Total-I+II (All States)		167121.89	6810.04	173931.93	96.08	1474.39

Development Capital Expenditure as Percentage of Total Capital Expenditure

3.6 2009-10 (B.E.)

3.6 (a) Non-Special Category States

In the non-special category States, the development capital expenditure as percentage of total capital expenditure during 2009-10 (B.E.) was estimated to be maximum in Andhra Pradesh (99.40%) followed by Madhya Pradesh (98.52%), Kerala (98.50%), Maharashtra (97.92%), Bihar (97.77%) and Chhattisgarh (97.54%) except Rajasthan. The development capital expenditure as percentage of total capital expenditure was minimum in Goa (80.69%) succeeded by Orissa (90.74%), Punjab (92.43%), Tamil Nadu (94.99%) Jharkhand (95.07) and Haryana (95.13%).

3.6 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the maximum development capital expenditure as percentage of total capital expenditure was 98.47%, 96.71, 85.02% and 91.08 % respectively. In special category small States it ranges from 56 % to 98%.

Per Capita Development Capital Expenditure

3.6 (c) Non-Special Category States

In the non special category States the per capita development capital expenditure was estimated to be maximum in Goa (Rs.5002.41) followed by Andhra Pradesh (Rs.2239.19), Haryana (Rs.2092.92), Karnataka (Rs.1913.57), Maharashtra (Rs.1755.20), Chhattisgarh (Rs.1688.51) and Tamil Nadu (Rs.1683.49). The Per capita development capital expenditure was estimated to be minimum in West Bengal with Rs.555.50 whereas it was Rs.791.06 in Kerala and 875.45 in Orissa.

3.6(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita development capital expenditure was estimated to be Rs.1544.87, Rs.2703.36, Rs.5059.86 and Rs.2126.56 respectively. In special category small States, it was maximum in Sikkim (Rs.12738.83) & minimum in Meghalaya Rs.2999.15.

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

Table-3.6

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

(Rs. Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	18719.63	113.55	18833.18	99.40	2239.19
2	Bihar	9627.38	219.81	9847.19	97.77	1004.95
3	Chhattisgarh	4018.65	101.38	4120.03	97.54	1688.51
4	Goa	850.41	203.55	1053.96	80.69	5002.41
5	Gujarat	8135.58	329.51	8465.09	96.11	1405.11
6	Haryana	5190.43	265.51	5455.94	95.13	2092.92
7	Jharkhand	3774.01	195.91	3969.92	95.07	1221.36
8	Karnataka	11213.51	408.33	11621.84	96.49	1913.57
9	Kerala	2705.41	41.09	2746.5	98.50	791.06
10	Madhya Pradesh	8061.76	120.79	8182.55	98.52	1141.89
11	Maharashtra	19394.95	411.70	19806.65	97.92	1755.20
12	Orissa	3519.29	359.07	3878.36	90.74	875.45
13	Punjab	3321.43	271.84	3593.27	92.43	1221.11
14	Rajasthan	7636.88	-523.35	7113.53	107.36	1151.87
15	Tamil Nadu	11245.70	592.59	11838.29	94.99	1683.49
16	Uttar Pradesh	24480.35	995.30	25475.65	96.09	1250.27
17	West Bengal	4905.04	202.15	5107.19	96.04	555.50
Sub total-I		146800.41	4308.73	151109.14	97.15	1363.05
Special Category						
18	Arunachal Pradesh	749.37	21.70	771.07	97.19	6244.75
19	Assam	4634.60	71.94	4706.54	98.47	1544.87
20	Himachal Pradesh	1811.25	61.57	1872.82	96.71	2703.36
21	Jammu & Kashmir	5818.84	1025.13	6843.97	85.02	5059.86
22	Manipur	773.50	585.37	1358.87	56.92	3222.92
23	Meghalaya	779.78	71.23	851.01	91.63	2999.15
24	Mizoram	393.27	25.78	419.05	93.85	3932.70
25	Nagaland	900.21	435.16	1335.37	67.41	4091.86
26	Sikkim	764.33	115.11	879.44	86.91	12738.83
27	Tripura	1143.60	483.90	1627.50	70.27	3176.67
28	Uttarakhand	2062.76	201.94	2264.70	91.08	2126.56
Sub total-II		19831.51	3098.83	22930.34	86.49	2773.64
Total-I+II (All States)		166631.92	7407.56	174039.48	95.74	1450.87

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

3.7 2007-08 (Accounts)

3.7 (a) Non-Special Category States

In the non-special category States, the Total Development expenditure as percentage of total expenditure during 2007-08 (Accounts) was maximum in Chhattisgarh (74.51%) followed by Andhra Pradesh (73.41%), Goa (72.87%), Haryana (72.60%), Karnataka (71.92%) and Jharkhand (71.85%).

3.7 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the total development expenditure as percentage of total expenditure was 65.84%, 64.07%, 63.88% and 67.36% respectively. In the special category small States it ranged from 60% to 79% except in Sikkim (41.06%)

Per Capita Development Expenditure

3.7 (c) Non-Special Category States

In the non special category States the per capita total development expenditure was maximum in Goa (Rs.15898.56) followed by Haryana (Rs.6425.00), Andhra Pradesh (Rs.6238.15), Karnataka (Rs.5871.24), Tamil Nadu (Rs.4923.09) and Maharashtra (Rs.4852.16). The Per capita total development expenditure was minimum in Bihar with Rs.2197.21 whereas it was Rs.2617.97 in West Bengal and Rs.2766.49 in Uttar Pradesh.

3.1(d) Special Category States

In major category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the per capita total development capital expenditure was Rs.3275.00, Rs.9434.82, Rs.9418.87 and Rs.6879.09 respectively. In special category small States it was maximum in Arunachal Pradesh Rs.19533.42 & minimum in Tripura Rs.6388.31.

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

Table-3.7

**Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure(Rev.+Capital)of States during 2007-08(Accounts)**

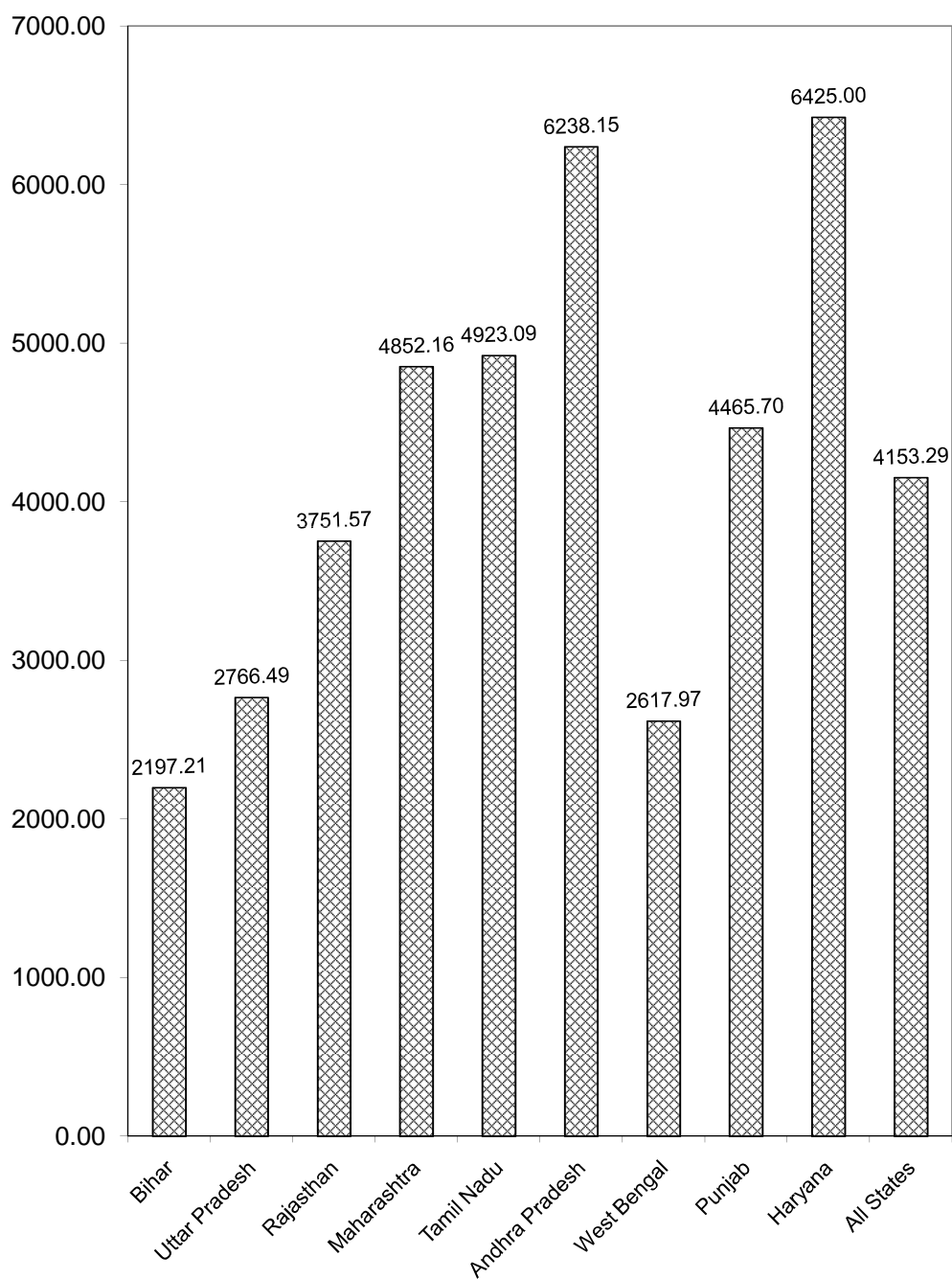
(Rs.Crore)

Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd.as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	51152.86	18276.52	248.84	69678.22	73.41	6238.15
2	Bihar	20455.99	9480.33	5.01	29941.33	68.32	2197.21
3	Chhattisgarh	10781.99	3146.13	542.72	14470.84	74.51	4667.53
4	Goa	2543.77	947.10	0	3490.87	72.87	15898.56
5	Gujarat	26886.90	13735.09	147.33	40769.32	65.95	4775.65
6	Haryana	15420.00	5481.88	336.65	21238.53	72.60	6425.00
7	Jharkhand	12819.49	5022.51	0.16	17842.16	71.85	4273.16
8	Karnataka	33642.21	11212.24	1926	46780.45	71.92	5871.24
9	Kerala	12912.40	12247.71	2099.26	27259.37	47.37	3831.57
10	Madhya Pradesh	22597.11	9427.74	1563.84	33588.69	67.28	3308.51
11	Maharashtra	52063.73	24507.41	923.69	77494.83	67.18	4852.16
12	Orissa	13174.28	7474.18	350.9	20999.36	62.74	3335.26
13	Punjab	11878.77	13051.75	356.79	25287.31	46.98	4465.70
14	Rajasthan	24047.59	11906.75	16.55	35970.89	66.85	3751.57
15	Tamil Nadu	32443.17	16426.33	3349.3	52218.80	62.13	4923.09
16	Uttar Pradesh	52231.39	27134.68	3549.49	82915.56	62.99	2766.49
17	West Bengal	22697.77	18935.46	431.03	42064.26	53.96	2617.97
Sub total-I		417749.42	208413.81	15847.56	642010.79	65.07	3985.02
Special Category							
18	Arunachal Pradesh	2344.01	646.12	0.00	2990.13	78.39	19533.42
19	Assam	9595.75	4970.46	8.94	14575.15	65.84	3275.00
20	Himachal Pradesh	6226.98	3489.04	3.15	9719.17	64.07	9434.82
21	Jammu & Kashmir	10549.13	5963.57	0.00	16512.7	63.88	9418.87
22	Manipur	2368.57	1039.86	0.00	3408.43	69.49	9869.04
23	Meghalaya	1858.97	813.07	0.00	2672.04	69.57	7435.88
24	Mizoram	1797.88	660.88	0.00	2458.76	73.12	17978.80
25	Nagaland	2065.19	1331.17	0.00	3396.36	60.81	9387.23
26	Sikkim	1134.99	1629.05	0.00	2764.04	41.06	18916.50
27	Tripura	2235.91	1418.84	63.43	3718.18	60.13	6388.31
28	Uttarakhand	6535.14	2856.99	309.78	9701.91	67.36	6879.09
Sub total-II		46712.52	24819.05	385.30	71916.87	64.95	6673.22
Total-I+II (All States)		464461.94	233232.86	16232.86	713927.66	65.06	4153.29

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

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

**Per Capita Total Developmental Expenditure of Selected States
during 2007-08 (Accounts) (In Rs.)**



**Total Development Expenditure as Percentage of Total Expenditure (Revenue+Capital)
2008-09 (R. E.)**

3.8 (a) Non-Special Category States

In the non-special category States the total development expenditure as percentage of total expenditure during 2008-09 (R.E.) was maximum in Chhattisgarh (76.99%) followed by Andhra Pradesh (76.66%), Haryana (74.07%), Bihar (73.16%), Gujarat (71.74%) and Maharashtra (71.11%).

3.8 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the total development expenditure as percentage of total expenditure was 64.72%, 65.71%, 65.88% and 63.56%. In the special category small States it ranged from 62% to 81% except Sikkim (56.15%).

Per Capita Development Expenditure

3.8 (c) Non-Special Category States

In the non special category States the per capita total development expenditure was maximum in Goa (Rs.20858.31) followed by Andhra Pradesh (Rs.7894.04), Haryana (Rs.7853.09) Maharashtra (Rs.6492.57), Chhattisgarh (Rs.6469.04), Tamil Nadu (Rs.6368.59) and Gujarat (Rs.6319.20). The per capita total development expenditure was minimum in Bihar with Rs.3392.99 whereas it was Rs.3727.47 in Uttar Pradesh and 4225.67 in West Bengal.

3.8(d) Special Category States

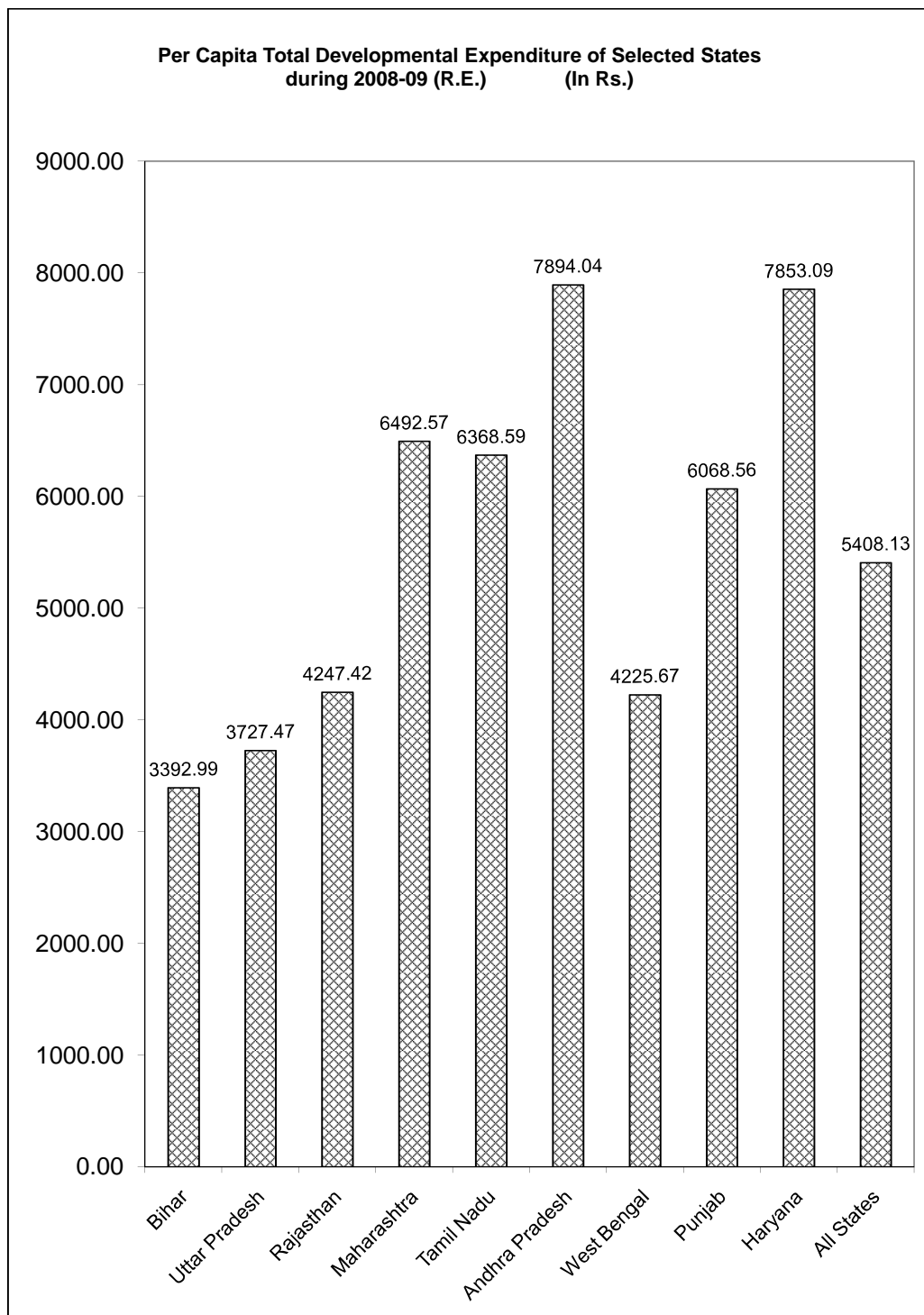
In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total development expenditure was Rs.5562.82, Rs.11886.59, Rs.10482.35 and Rs.6933.00 respectively. In special category small States it was maximum in Arunachal Pradesh Rs.31609.92 & minimum in Tripura Rs.9118.91.

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

Table-3.8

**Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure(Rev.+Capital)of States during 2008-09(R.E)**

(Rs.Crore)							
Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd.as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	65441.59	19552.32	369.55	85363.46	76.66	7894.04
2	Bihar	32063.79	11756.87	4.12	43824.78	73.16	3392.99
3	Chhattisgarh	15202.25	4045.62	498.45	19746.32	76.99	6469.04
4	Goa	3337.33	1377.43	0	4714.76	70.78	20858.31
5	Gujarat	36082.63	14041.42	169.42	50293.47	71.74	6319.20
6	Haryana	19161.53	6490.67	218.6	25870.8	74.07	7853.09
7	Jharkhand	14045.00	5789.23	35.61	19869.84	70.69	4620.07
8	Karnataka	35708.03	14221.82	2515.68	52445.53	68.09	6167.19
9	Kerala	16261.02	12918.80	2268.83	31448.65	51.71	4782.65
10	Madhya Pradesh	27710.01	10959.46	1700.39	40369.86	68.64	3992.80
11	Maharashtra	70704.07	27578.57	1147.87	99430.51	71.11	6492.57
12	Orissa	19470.38	9751.63	395.59	29617.6	65.74	4879.79
13	Punjab	16324.42	14249.60	861.29	31435.31	51.93	6068.56
14	Rajasthan	27693.19	13307.49	26.15	41026.83	67.50	4247.42
15	Tamil Nadu	42287.41	19837.75	3970.88	66096.04	63.98	6368.59
16	Uttar Pradesh	71679.17	30996.61	3627.46	106303.24	67.43	3727.47
17	West Bengal	36974.65	21238.43	436.93	58650.01	63.04	4225.67
Sub total-I		550146.47	238113.72	18246.82	806507.01	68.21	5176.39
Special Category							
18	Arunachal Pradesh	3793.19	905.99	0.00	4699.18	80.72	31609.92
19	Assam	16521.59	7212.75	1794.30	25528.64	64.72	5562.82
20	Himachal Pradesh	7845.15	4089.52	3.97	11938.64	65.71	11886.59
21	Jammu & Kashmir	11949.88	6188.81	0.00	18138.69	65.88	10482.35
22	Manipur	3247.80	1175.88	0.00	4423.68	73.42	13532.50
23	Meghalaya	2905.67	938.52	0.00	3844.19	75.59	11622.68
24	Mizoram	2269.66	831.81	0.00	3101.47	73.18	22696.60
25	Nagaland	2621.75	1546.66	0.00	4168.41	62.90	11917.05
26	Sikkim	1862.80	1454.81	0.00	3317.61	56.15	31046.67
27	Tripura	3191.62	1701.84	63.50	4956.96	64.39	9118.91
28	Uttarakhand	6655.68	3549.04	267.45	10472.17	63.56	6933.00
Sub total-II		62864.79	29595.63	2129.22	94589.64	66.46	8891.77
Total-I+II (All States)		613011.26	267709.35	20376.04	901096.65	68.03	5408.13



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

3.9 2009-10 (B. E.)

3.9 (a) Non-Special Category States

In the non-special category States, the total development expenditure as percentage of total expenditure during 2009-10 (B.E.) was estimated to be maximum in Chhattisgarh (77.50%) followed by Andhra Pradesh (75.69%), Haryana (73.68%), Bihar (71.08%), Karnataka (69.67%), Maharashtra (68.50%), Rajasthan (68.43%), Gujarat (68.10%) and Jharkhand (67.32%).

3.9 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand the total development expenditure as percentage of total expenditure was estimated to be 55.47%, 63.85%, 66.55% and 64.87% respectively. In special category small States it was estimated to be ranged from 56% to 80%, except Sikkim (53.60%).

Per Capita Development Expenditure

3.9 (c) Non-Special Category States

In non special category States, the per capita total development expenditure was estimated to be maximum in Goa (Rs.21497.18) followed by Haryana (Rs.9292.67), Andhra Pradesh (Rs.8636.22), Chhattisgarh (Rs.7232.55), Maharashtra (Rs.7190.64), Karnataka (Rs.6997.59) and Tamil Nadu (Rs.6523.45). The per capita total development expenditure was estimated to be minimum in Bihar with Rs.3380.55 whereas it was estimated to be Rs.3714.59 in Uttar Pradesh and Rs.4148.10 in West Bengal.

3.9(d) Special Category States

In the special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total development expenditure was estimated to be Rs.6282.47, Rs.11526.18, Rs.12481.83 and Rs.8978.21 respectively. In special category small States it was maximum in Sikkim Rs. 30790.33 and minimum in Tripura 9322.28.

The following table depicts the State wise details of development Capital expenditure as percentage of total capital expenditure as per capital development expenditure

Table-3.9
Total Development Expenditure as Percentage of Total expenditure & Per Capita
Total Development Expenditure(Rev.+Capital)of States during 2009-10(B.E.)

(Rs.Crore)							
Sr. No.	State	Total Dev. Expd.	Total Non-Dev. Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd.as % of Total Exp.	Per Capita Total Dev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	72198.77	22822.03	369.55	95390.35	75.69	8636.22
2	Bihar	32385.70	13172.40	4.12	45562.22	71.08	3380.55
3	Chhattisgarh	17213.48	4522.64	474.95	22211.07	77.50	7232.55
4	Goa	3654.52	1884.58	0	5539.1	65.98	21497.18
5	Gujarat	36903.64	17199.13	90.69	54193.46	68.10	6373.69
6	Haryana	23045.83	8141.11	90.05	31276.99	73.68	9292.67
7	Jharkhand	14933.74	7248.68	0.45	22182.87	67.32	4832.93
8	Karnataka	41005.90	15133.92	2719.68	58859.5	69.67	6997.59
9	Kerala	17412.49	14001.47	2494.38	33908.34	51.35	5091.37
10	Madhya Pradesh	30161.84	13806.12	2476.7	46444.66	64.94	4272.22
11	Maharashtra	79456.61	35519.78	1014.29	115990.68	68.50	7190.64
12	Orissa	20707.79	11711.18	378.57	32797.54	63.14	5151.19
13	Punjab	15992.36	16978.67	928.5	33899.53	47.18	5879.54
14	Rajasthan	32018.35	14760.63	11.15	46790.13	68.43	4829.31
15	Tamil Nadu	43576.65	23027.18	4529.74	71133.57	61.26	6523.45
16	Uttar Pradesh	72731.65	42051.13	3559.53	118342.31	61.46	3714.59
17	West Bengal	36627.76	28263.65	468.3	65359.71	56.04	4148.10
Sub total-I		590027.08	290244.30	19610.65	899882.03	65.57	5478.43
Special Category							
18	Arunachal Pradesh	3461.41	916.74	0.00	4378.15	79.06	28845.08
19	Assam	18847.40	12431.41	2697.59	33976.4	55.47	6282.47
20	Himachal Pradesh	7722.54	4368.57	3.47	12094.58	63.85	11526.18
21	Jammu & Kashmir	14354.10	7215.67	0.00	21569.77	66.55	12481.83
22	Manipur	2553.97	1758.53	102.28	4414.78	57.85	10641.54
23	Meghalaya	3310.28	1129.01	0.00	4439.29	74.57	12731.85
24	Mizoram	2227.68	1023.06	0.00	3250.74	68.53	22276.80
25	Nagaland	2657.90	1847.55	0.00	4505.45	58.99	12081.36
26	Sikkim	1847.42	1599.17	0.00	3446.59	53.60	30790.33
27	Tripura	3356.02	2460.34	78.00	5894.36	56.94	9322.28
28	Uttarakhand	8708.86	4320.66	396.29	13425.81	64.87	8978.21
Sub total-II		69047.58	39070.71	3277.63	111395.92	61.98	9657.00
Total-I+II (All States)		659074.66	329315.01	22888.28	1011277.95	65.17	5738.57

**Per Capita Total Developmental Expenditure of Selected States
during 2009-10 (B.E.) (In Rs.)**

