



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2004-2005**

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



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PREFACE

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

The present brochure is the thirty sixth issue after the formation of Haryana State and presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the States in Indian Union including National Capital Territory of Delhi. An attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2002-2003 (Accounts), 2003-2004 (Revised Estimates) and 2004-2005 (Budget Estimates). The budgetary data used in this report is taken from the bulletin State Finances (A Study Of Budgets of 2004-2005) issued by Reserve Bank of India printed in December, 2004

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Chandigarh
the 9th November, 2006

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CHAPTER - I

STATE FINANCES - AN INTRODUCTION

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

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

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

1.4 This is the thirty sixth report in the series started from the year 1968-69. In this report, an attempt has been made to compare the revenue receipts of State Governments with a view to bring out the divergence in the mobilisation of resources by the States and the Central Government and revenue expenditure incurred on developmental and non developmental activities for the year 2002-2003 (Accounts), 2003-2004 (Revised Estimates) and 2004-2005 (Budget Estimates). There are four distinct sources from which the State Governments derive their revenues. These are i) State's Own Tax Revenue, ii) State's Own Non Tax Revenue, iii) Share in Central Taxes and iv) Grants from Centre. In order to present a meaningful comparison, all the 29 States (including National Capital Territory of Delhi) have been grouped

into non- special category and special category States.

Non-Special Category States are

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

Special Category States are

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

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

CHAPTER- II

Resources of the States-Revenue Receipts

2.1 2002-2003 (Accounts)

Out of the total revenue receipts of Rs. 280339.63 crore of all the 29 States in 2002-2003(Accounts) ,63.50% was collected by the States themselves, constituting 50.71% as State's own Tax revenue and 12.79% as State's own Non-Tax Revenue .The remaining 36.50% was received from the Centre in the form of Share in Central Taxes (20.21%) and Grants from Centre (16.29%). Non special category States contributed Rs. 249498.06 crore (89.00%) whereas special category States contributed Rs. 30841.57 crore (11.00%).

2.1(a) Non -Special Category States

In the non special category States, the percentage of revenue collected by a State to its total revenue receipt was maximum (92.32%) in Delhi followed by Goa (89.54%), Punjab (88.04%),Maharashtra (87.86%), Haryana (84.99%), Tamil Nadu (77.76%), Gujarat (75.61%), Kerala (75.05%), Karnatka (72.47%) and Andhra Pradesh (70.20%).The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (26.69%), Jharkhand (43.72%) and Orissa (45.42%). The minimum (5.86%) percentage of revenue received in the form of Share in Central Taxes to total revenue receipts was in Punjab whereas it was 6.26% in Goa, 7.30% in Maharashtra, 7.63% in Gujarat and 8.74% in Haryana. Delhi didn't receive any share from Central taxes. Bihar received the maximum (58.12%) percentage of share in Central Taxes . Percentage share of Grants from Centre was minimum(4.20%) in Goa whereas it was 4.84% in Maharashtra, 6.10% in Punjab and 6.27% in Haryana. The percentage share of Grants from Centre was maximum(25.14%) in Jharkhand.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 84.99%.The receipt Share in Central Taxes and Grants from Centre for Haryana was only 15.01% whereas the States like Bihar, Jharkhand, Orissa, West Bengal, Madhya Pradesh and Rajasthan received 73.31%, 56.28%, 54.58%, 46.98%, 41.71%, 40.20% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from Centre.

2.1(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to total revenues was less than 39% in all the special category States except Sikkim where it was 68.32%. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes . The major special category States like Assam , Himachal Pradesh, Jammu & Kashmir and Uttaranchal derived their revenues between 56% to 82% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 81% to 93% except Sikkim where it was only 31.68%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2002-2003 (Accounts) are given in Table 2.1 (a) & 2.1 (b).

Table-2.1(a)
Revenue Receipts of Individual States during 2002-2003 (Accounts)

Sr. No	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	(Rs. In Crores) Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	12617.55	3529.42	16146.97	4315.81	2540.14	6855.95	23002.92
2	Bihar	2764.71	323.40	3088.11	6723.55	1757.10	8480.65	11568.76
3	Chhattisgarh	2327.44	956.56	3284.00	1349.90	783.40	2133.3	5417.30
4	Delhi	5324.18	829.57	6153.75	0.00	512.19	512.19	6665.94
5	Goa	602.19	1039.17	1641.36	114.62	77.03	191.65	1833.01
6	Gujarat	9520.46	3995.58	13516.04	1363.41	2995.88	4359.29	17875.33
7	Haryana	5549.68	1807.85	7357.53	756.59	542.90	1299.49	8657.02
8	Jharkhand	2277.84	959.95	3237.79	2306.30	1862.39	4168.69	7406.48
9	Karnataka	10439.71	1277.66	11717.37	2786.20	1665.18	4451.38	16168.75
10	Kerala	7302.52	677.77	7980.29	1715.22	938.37	2653.59	10633.88
11	Madhya Pradesh	6170.26	1635.48	7805.74	3723.03	1861.63	5584.66	13390.4
12	Maharashtra	22811.01	4517.47	27328.48	2268.41	1506.16	3774.57	31103.05
13	Orissa	2871.84	961.17	3833.01	2805.58	1800.18	4605.76	8438.77
14	Punjab	5710.99	4035.57	9746.56	649.02	675.60	1324.62	11071.18
15	Rajasthan	6253.34	1569.00	7822.34	3063.10	2196.42	5259.52	13081.86
16	Tamil Nadu	14341.71	1860.64	16202.35	3047.58	1586.84	4634.42	20836.77
17	Uttar Pradesh	12766.90	1913.49	14680.39	10831.78	2309.02	13140.8	27821.19
18	West Bengal	7046.39	654.33	7700.72	4586.74	2237.99	6824.73	14525.45
Sub Total-I		136698.72	32544.08	169242.80	52406.84	27848.42	80255.26	249498.06
Special Category								
19	Arunachal Pradesh	36.54	76.30	112.84	122.40	873.05	995.45	1108.29
20	Assam	1934.51	692.97	2627.48	1814.36	2351.50	4165.86	6793.34
21	Himachal Pradesh	887.53	175.49	1063.02	347.63	2248.10	2595.73	3658.75
22	Jammu & Kashmir	975.65	334.66	1310.31	708.61	5045.99	5754.60	7064.91
23	Manipur	65.16	56.49	121.65	188.12	1018.22	1206.34	1327.99
24	Meghalaya	144.86	92.79	237.65	176.11	875.17	1051.28	1288.93
25	Mizoram	27.97	52.63	80.60	94.59	846.42	941.01	1021.61
26	Nagaland	61.89	43.93	105.82	98.07	1194.94	1293.01	1398.83
27	Sikkim	105.53	1315.85	1421.38	77.20	581.95	659.15	2080.53
28	Tripura	182.94	98.72	281.66	249.85	1348.55	1598.40	1880.06
29	Uttaranchal	1021.69	374.85	1396.54	371.55	1450.24	1821.79	3218.33
Sub Total-II		5444.27	3314.68	8758.95	4248.49	17834.13	22082.62	30841.57
Total (I+II) All States		142142.99	35858.76	178001.75	56655.33	45682.55	102337.88	280339.63

Table-2.1(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2002-03 (Accounts)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	54.85	15.35	70.20	18.76	11.04	29.80	100.00
2	Bihar	23.90	2.79	26.69	58.12	15.19	73.31	100.00
3	Chhattisgarh	42.96	17.66	60.62	24.92	14.46	39.38	100.00
4	Delhi	79.87	12.45	92.32	0.00	7.68	7.68	100.00
5	Goa	32.85	56.69	89.54	6.26	4.20	10.46	100.00
6	Gujarat	53.26	22.35	75.61	7.63	16.76	24.39	100.00
7	Haryana	64.11	20.88	84.99	8.74	6.27	15.01	100.00
8	Jharkhand	30.76	12.96	43.72	31.14	25.14	56.28	100.00
9	Karnataka	64.57	7.90	72.47	17.23	10.30	27.53	100.00
10	Kerala	68.67	6.38	75.05	16.13	8.82	24.95	100.00
11	Madhya Pradesh	46.08	12.21	58.29	27.81	13.90	41.71	100.00
12	Maharashtra	73.34	14.52	87.86	7.30	4.84	12.14	100.00
13	Orissa	34.03	11.39	45.42	33.25	21.33	54.58	100.00
14	Punjab	51.59	36.45	88.04	5.86	6.10	11.96	100.00
15	Rajasthan	47.80	12.00	59.80	23.41	16.79	40.20	100.00
16	Tamil Nadu	68.83	8.93	77.76	14.63	7.61	22.24	100.00
17	Uttar Pradesh	45.89	6.88	52.77	38.93	8.30	47.23	100.00
18	West Bengal	48.51	4.51	53.02	31.58	15.41	46.98	100.00
Aggregate-I		54.79	13.04	67.83	21.01	11.16	32.17	100.00
Special Category								
19	Arunachal Pradesh	3.30	6.88	10.18	11.06	78.78	89.82	100.00
20	Assam	28.48	10.20	38.68	26.71	34.61	61.32	100.00
21	Himachal Pradesh	24.26	4.79	29.05	9.50	61.45	70.95	100.00
22	Jammu & Kashmir	13.81	4.74	18.55	10.03	71.42	81.45	100.00
23	Manipur	4.91	4.25	9.16	14.17	76.67	90.84	100.00
24	Meghalaya	11.24	7.20	18.44	13.66	67.90	81.56	100.00
25	Mizoram	2.74	5.15	7.89	9.26	82.85	92.11	100.00
26	Nagaland	4.42	3.14	7.56	7.01	85.43	92.44	100.00
27	Sikkim	5.07	63.25*	68.32	3.71	27.97	31.68	100.00
28	Tripura	9.73	5.25	14.98	13.29	71.73	85.02	100.00
29	Uttaranchal	31.74	11.65	43.39	11.55	45.06	56.61	100.00
Aggregate-II		17.65	10.75	28.40	13.78	57.82	71.60	100.00
Overall		50.71	12.79	63.50	20.21	16.29	36.50	100.00

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

2.2 2003-2004 (Revised Estimates)

Out of the total revenue receipts of Rs. 329926.76 crore of all the States in 2003-2004 (R.E.), 61.76 % was collected by the States themselves, constituting 49.35% as State's own Tax Revenue and 12.41% as State's own Non Tax Revenue. The remaining 38.24% was received from the Centre in the form of Share in Central Taxes (19.79%) and Grants from Centre (18.45%). Non-special category States contributed Rs. 292031.94 crore (88.51%) whereas special category States contributed Rs. 37894.82 crore (11.49%).

2.2 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipt was maximum (92.86%) in Delhi followed by Goa (88.14%), Haryana (86.19%), Gujarat (82.95%), Punjab (82.81%), Maharashtra (80.29%), Tamil Nadu (77.69%), Karnataka (75.42%), and Kerala (74.88%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (28.14%), Orissa (42.20%), Jharkhand (46.06%) and Uttar Pradesh (47.40%). The minimum (5.52%) percentage of revenue received in the form of Share in Central Taxes to total revenue receipts was in Punjab whereas it was 6.16% in Haryana, 7.46% in Goa, 8.21% in Maharashtra and 9.18% in Gujarat. Delhi didn't receive any share from Central Taxes. Bihar received the maximum (55.70%) share in Central Taxes. Percentage share of grants from Centre was minimum (4.40%) in Goa whereas it was 7.14% in Delhi, 7.27% in Tamil Nadu, 7.65% in Haryana and 7.87% in Gujarat. The percentage share of Grants from Centre was maximum (25.05%) in Jharkhand.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 86.19%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 13.81% whereas the States like Bihar, Orissa, Jharkhand, Uttar Pradesh, Madhya Pradesh, West Bengal and Chhattisgarh received 71.86%, 57.80%, 53.94%, 52.60%, 44.48%, 43.09% and 42.35% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants from Centre.

2.2 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to total revenues was less than 40%. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal derived their revenues between 60% to 83% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura and Sikkim received between 61% to 94%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2003-2004 (R.E) are given in Table 2.2(a) & 2.2(b).

Table-2.2(a)
Revenue Receipt of Individual States during 2003-2004 (Revised Estimates)

(Rs. In Crores)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	14138.46	4108.38	18246.84	5067.00	4096.58	9163.58	27410.42
2	Bihar	3360.91	445.59	3806.50	7533.74	2184.69	9718.43	13524.93
3	Chhattisgarh	2633.26	1129.11	3762.37	1521.36	1241.97	2763.33	6525.70
4	Delhi	5596.01	974.81	6570.82	0.00	505.45	505.45	7076.27
5	Goa	748.75	803.28	1552.03	131.41	77.47	208.88	1760.91
6	Gujarat	11350.19	5360.07	16710.26	1850.49	1585.08	3435.57	20145.83
7	Haryana	6222.39	2197.44	8419.83	602.16	747.37	1349.53	9769.36
8	Jharkhand	2277.64	1150.94	3428.58	2150.08	1864.83	4014.91	7443.49
9	Karnataka	12962.86	3426.48	16389.34	3243.15	2099.34	5342.49	21731.83
10	Kerala	8581.98	816.34	9398.32	1911.17	1241.76	3152.93	12551.25
11	Madhya Pradesh	6633.07	1560.65	8193.72	4246.64	2317.82	6564.46	14758.18
12	Maharashtra	26062.31	3774.08	29836.39	3048.61	4273.92	7322.53	37158.92
13	Orissa	3168.01	917.14	4085.15	3225.14	2369.88	5595.02	9680.17
14	Punjab	6556.09	4769.06	11325.15	754.93	1596.43	2351.36	13676.51
15	Rajasthan	7602.99	1907.40	9510.39	3491.13	2701.54	6192.67	15703.06
16	Tamil Nadu	15941.67	1811.96	17753.63	3435.01	1661.89	5096.90	22850.53
17	Uttar Pradesh	13707.66	1866.44	15574.10	12595.30	4690.68	17285.98	32860.08
18	West Bengal	8825.17	1079.90	9905.07	5341.66	2157.77	7499.43	17404.50
Sub Total -I		156369.42	38099.07	194468.49	60148.98	37414.47	97563.45	292031.94
Special Category								
19	Arunachal Pradesh	37.30	127.92	165.22	157.14	1080.43	1237.57	1402.79
20	Assam	2376.80	854.90	3231.70	2162.12	4578.03	6740.15	9971.85
21	Himachal Pradesh	999.21	254.63	1253.84	435.68	2211.52	2647.2	3901.04
22	Jammu & Kashmir	1151.94	354.35	1506.29	825.00	6174.62	6999.62	8505.91
23	Manipur	69.58	61.52	131.10	233.47	1233.62	1467.09	1598.19
24	Meghalaya	185.00	131.82	316.82	213.00	1166.29	1379.29	1696.11
25	Mizoram	28.92	53.88	82.80	130.33	1075.18	1205.51	1288.31
26	Nagaland	74.60	52.19	126.79	140.34	1586.60	1726.94	1853.73
27	Sikkim	78.97	398.42	477.39	96.05	659.61	755.66	1233.05
28	Tripura	225.00	120.00	345.00	320.00	1628.28	1948.28	2293.28
29	Uttaranchal	1209.33	431.19	1640.52	434.81	2075.23	2510.04	4150.56
Sub-Total II		6436.65	2840.82	9277.47	5147.94	23469.41	28617.35	37894.82
Total (I+II) All States		162806.07	40939.89	203745.96	65296.92	60883.88	126180.80	329926.76

Table-2.2(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2003-04 (Revised Estimates)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	51.58	14.99	66.57	18.49	14.94	33.43	100.00
2	Bihar	24.85	3.29	28.14	55.70	16.16	71.86	100.00
3	Chhattisgarh	40.35	17.30	57.65	23.32	19.03	42.35	100.00
4	Delhi	79.08	13.78	92.86	0.00	7.14	7.14	100.00
5	Goa	42.52	45.62	88.14	7.46	4.40	11.86	100.00
6	Gujarat	56.34	26.61	82.95	9.18	7.87	17.05	100.00
7	Haryana	63.69	22.50	86.19	6.16	7.65	13.81	100.00
8	Jharkhand	30.60	15.46	46.06	28.89	25.05	53.94	100.00
9	Karnataka	59.65	15.77	75.42	14.92	9.66	24.58	100.00
10	Kerala	68.38	6.50	74.88	15.23	9.89	25.12	100.00
11	Madhya Pradesh	44.95	10.57	55.52	28.77	15.71	44.48	100.00
12	Maharashtra	70.14	10.15	80.29	8.21	11.50	19.71	100.00
13	Orissa	32.73	9.47	42.20	33.32	24.48	57.80	100.00
14	Punjab	47.94	34.87	82.81	5.52	11.67	17.19	100.00
15	Rajasthan	48.42	12.14	60.56	22.23	17.21	39.44	100.00
16	Tamil Nadu	69.76	7.93	77.69	15.04	7.27	22.31	100.00
17	Uttar Pradesh	41.72	5.68	47.40	38.33	14.27	52.60	100.00
18	West Bengal	50.71	6.20	56.91	30.69	12.40	43.09	100.00
Aggregate-I		53.54	13.05	66.59	20.60	12.81	33.41	100.00
Special Category								
19	Arunachal Pradesh	2.66	9.12	11.78	11.20	77.02	88.22	100.00
20	Assam	23.84	8.57	32.41	21.68	45.91	67.59	100.00
21	Himachal Pradesh	25.61	6.53	32.14	11.17	56.69	67.86	100.00
22	Jammu & Kashmir	13.54	4.17	17.71	9.70	72.59	82.29	100.00
23	Manipur	4.35	3.85	8.20	14.61	77.19	91.80	100.00
24	Meghalaya	10.91	7.77	18.68	12.56	68.76	81.32	100.00
25	Mizoram	2.25	4.18	6.43	10.12	83.45	93.57	100.00
26	Nagaland	4.02	2.82	6.84	7.57	85.59	93.16	100.00
27	Sikkim	6.41	32.31	38.72	7.79	53.49	61.28	100.00
28	Tripura	9.81	5.23	15.04	13.96	71.00	84.96	100.00
29	Uttaranchal	29.14	10.39	39.53	10.47	50.00	60.47	100.00
Aggregate-II		16.98	7.50	24.48	13.59	61.93	75.52	100.00
Overall		49.35	12.41	61.76	19.79	18.45	38.24	100.00

2.3 2004-2005 (Budget Estimates)

Out of the total revenue receipts of Rs. 372298.66 crore of all the States in 2004-2005 (B.E.), 62.65% was estimated by States themselves, constituting 49.40% as State's own Tax Revenue and 13.25%, as State's own Non-Tax Revenue. The remaining 37.35% was estimated from the Centre in the form of Share in Central Taxes (20.92%) and Grants from Centre (16.43%). Non special category States contributed Rs. 329233.09 crore (88.43%) whereas special category States contributed Rs. 43065.57 crore (11.57%).

2.3(a) Non-Special Category States

In the non-special category States, the percentage of revenue estimated by a State to its total revenue receipt was maximum (93.19%) in Delhi followed by Goa (90.96%), Haryana (86.82%), Punjab (84.15%), Maharashtra (82.68%), Gujarat (79.95%), Tamil Nadu (78.00%), Karnataka (76.22%) and Kerala (75.09%). The revenue estimated by the remaining States was more than 50% in all the non-special category States except Bihar (26.80%) , Orissa (38.84%) and Uttar Pradesh (48.00%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenues in non-special category States was minimum (5.00%) in Goa whereas it was 5.54% in Punjab, 5.58% in Haryana and 9.07% in Maharashtra. Bihar received the maximum (55.79%) percentage of share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Goa (4.03%) whereas it was 6.81% in Delhi, 7.03% in Tamil Nadu, 7.60% in Haryana, 8.24% in Maharashtra and 9.04% in Karnataka. The percentage share of Grants from Centre was maximum (22.41%) in Orissa.

The major share of revenues in Haryana from State's own Tax Revenue and State's own Non -Tax Revenue was estimated 86.82%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated only 13.18% whereas the States like Bihar, Orissa, Uttar Pradesh, Jharkhand and Madhya Pradesh received 73.20%, 61.16%, 52.00%, 47.85 and 45.16%, respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from the Centre..

2.3 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to total revenue of a State was estimated less than 37% except Assam(46.67%) and Sikkim(55.41%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes . The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to derive their revenue between 53% to 77% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to receive between 79 % to 92% except Sikkim where it was 44.59%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of individual States during 2004-2005 (B.E.) are given in Table 2.3(a) & 2.3(b).

Table-2.3(a)
Revenue Receipt of Individual States during 2004-2005 (Budget Estimates)

Sr. No.	State	(Rs. In Crores)						
		State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17263.69	4002.76	21266.45	6056.35	4858.24	10914.59	32181.04
2	Bihar	3996.08	381.28	4377.36	9114.01	2844.32	11958.33	16335.69
3	Chhattisgarh	3043.51	1281.58	4325.09	1875.65	1164.70	3040.35	7365.44
4	Delhi	6521.50	856.55	7378.05	0.00	539.03	539.03	7917.08
5	Goa	836.16	1553.56	2389.72	131.41	105.98	237.39	2627.11
6	Gujarat	11914.28	4726.93	16641.21	2200.49	1971.97	4172.46	20813.67
7	Haryana	6915.50	2453.46	9368.96	602.57	819.87	1422.44	10791.40
8	Jharkhand	2401.88	1219.43	3621.31	2117.20	1205.07	3322.27	6943.58
9	Karnataka	14957.97	4486.36	19444.33	3760.41	2305.57	6065.98	25510.31
10	Kerala	9732.69	977.93	10710.62	2140.51	1412.82	3553.33	14263.95
11	Madhya Pradesh	7797.11	1663.62	9460.73	5309.75	2481.5	7791.25	17251.98
12	Maharashtra	28462.87	4740.65	33203.52	3642.78	3310.87	6953.65	40157.17
13	Orissa	3476.48	976.20	4452.68	4441.63	2568.80	7010.43	11463.11
14	Punjab	7110.50	6082.90	13193.40	867.92	1617.12	2485.04	15678.44
15	Rajasthan	8285.94	2069.97	10355.91	4438.36	2589.80	7028.16	17384.07
16	Tamil Nadu	17438.65	1899.89	19338.54	3709.83	1743.94	5453.77	24792.31
17	Uttar Pradesh	16031.25	1852.57	17883.82	15050.03	4324.76	19374.79	37258.61
18	West Bengal	10448.85	1403.37	11852.22	6382.7	2263.21	8645.91	20498.13
Sub Total-I		176634.91	42629.01	219263.92	71841.60	38127.57	109969.17	329233.09
Special Category								
19	Arunachal Pradesh	85.48	179.46	264.94	162.15	980.73	1142.88	1407.82
20	Assam	2760.92	3318.63	6079.55	2583.45	4363.21	6946.66	13026.21
21	Himachal Pradesh	1098.95	425.21	1524.16	459.00	2258.20	2717.20	4241.36
22	Jammu & Kashmir	1255.70	883.89	2139.59	976.00	5974.71	6950.71	9090.30
23	Manipur	72.53	64.05	136.58	287.84	1080.22	1368.06	1504.64
24	Meghalaya	205.00	139.23	344.23	218.15	1130.31	1348.46	1692.69
25	Mizoram	29.92	63.27	93.19	155.73	790.16	945.89	1039.08
26	Nagaland	84.46	63.69	148.15	160.34	1646.30	1806.64	1954.79
27	Sikkim	93.50	995.07	1088.57	126.72	749.30	876.02	1964.59
28	Tripura	295.00	160.00	455.00	380.00	1680.15	2060.15	2515.15
29	Uttaranchal	1296.85	400.99	1697.84	536.00	2395.10	2931.10	4628.94
Sub Total-II		7278.31	6693.49	13971.80	6045.38	23048.39	29093.77	43065.57
Total-I+II (All States)		183913.22	49322.50	233235.72	77886.98	61175.96	139062.94	372298.66

Table-2.3(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2004-05 (Budget Estimates)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	53.65	12.44	66.08	18.82	15.10	33.92	100.00
2	Bihar	24.46	2.33	26.80	55.79	17.41	73.20	100.00
3	Chhattisgarh	41.32	17.40	58.72	25.47	15.81	41.28	100.00
4	Delhi	82.37	10.82	93.19	0.00	6.81	6.81	100.00
5	Goa	31.83	59.14	90.96	5.00	4.03	9.04	100.00
6	Gujarat	57.24	22.71	79.95	10.57	9.47	20.05	100.00
7	Haryana	64.08	22.74	86.82	5.58	7.60	13.18	100.00
8	Jharkhand	34.59	17.56	52.15	30.49	17.36	47.85	100.00
9	Karnataka	58.63	17.59	76.22	14.74	9.04	23.78	100.00
10	Kerala	68.23	6.86	75.09	15.01	9.90	24.91	100.00
11	Madhya Pradesh	45.20	9.64	54.84	30.78	14.38	45.16	100.00
12	Maharashtra	70.88	11.81	82.68	9.07	8.24	17.32	100.00
13	Orissa	30.33	8.52	38.84	38.75	22.41	61.16	100.00
14	Punjab	45.35	38.80	84.15	5.54	10.31	15.85	100.00
15	Rajasthan	47.66	11.91	59.57	25.53	14.90	40.43	100.00
16	Tamil Nadu	70.34	7.66	78.00	14.96	7.03	22.00	100.00
17	Uttar Pradesh	43.03	4.97	48.00	40.39	11.61	52.00	100.00
18	West Bengal	50.97	6.85	57.82	31.14	11.04	42.18	100.00
Aggregate-I		53.65	12.95	66.60	21.82	11.58	33.40	100.00
Special Category								
19	Arunachal Pradesh	6.07	12.75	18.82	11.52	69.66	81.18	100.00
20	Assam	21.20	25.48	46.67	19.83	33.50	53.33	100.00
21	Himachal Pradesh	25.91	10.03	35.94	10.82	53.24	64.06	100.00
22	Jammu & Kashmir	13.81	9.72	23.54	10.74	65.73	76.46	100.00
23	Manipur	4.82	4.26	9.08	19.13	71.79	90.92	100.00
24	Meghalaya	12.11	8.23	20.34	12.89	66.78	79.66	100.00
25	Mizoram	2.88	6.09	8.97	14.99	76.04	91.03	100.00
26	Nagaland	4.32	3.26	7.58	8.20	84.22	92.42	100.00
27	Sikkim	4.76	50.65	55.41	6.45	38.14	44.59	100.00
28	Tripura	11.73	6.36	18.09	15.11	66.80	81.91	100.00
29	Uttaranchal	28.02	8.66	36.68	11.58	51.74	63.32	100.00
Aggregate-II		16.90	15.54	32.44	14.04	53.52	67.56	100.00
Overall		49.40	13.25	62.65	20.92	16.43	37.35	100.00

Per Capita Revenue Receipts of States

2.4 2002-2003 (Accounts)

2.4 (a) Non- Special Category States

In the non-special category States, the maximum per capita revenue receipts during 2002-2003 (Accounts) was in Goa (Rs. 13092.93) followed by Delhi (Rs.4597.20), Punjab(Rs. 4446.26), Haryana (Rs.3989.41), Gujarat (Rs.3437.56), Tamil Nadu (Rs. 3302.18), Kerala(Rs.3282.06), Maharashtra (Rs.3135.39), Karnatka (Rs.3005.34), and Andhra Pradesh (Rs. 2983.52). Bihar with Rs. 1351.49 was at minimum level whereas it was Rs. 1620.34 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.4301.36) followed by Delhi (Rs. 3671.85), Haryana (Rs.2557.46), Maharashtra (Rs.2299.50), Punjab (Rs.2293.57), Tamil Nadu (Rs.2272.85), Kerala (Rs.2253.86) and Karnatka (Rs.1940.47). Bihar with Rs. 322.98 was at minimum level whereas it was Rs. 743.56 in Uttar Pradesh. The per capita State's own Non- Tax Revenue was maximum(Rs. 7422.64) in Goa followed by Punjab (Rs. 1620.71), Haryana (Rs.833.11) and Gujarat (Rs. 768.38). Bihar with Rs. 37.78 was at minimum level whereas it was Rs.79.80 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.

In the non-special category States, the per capita share in Central Taxes was maximum in Jharkhand (Rs.832.60) followed by Goa (Rs.818.71), Bihar (Rs. 785.46), Orissa (Rs.748.15), Chhatisgarh(Rs.630.79), Uttar Pradesh (Rs.630.85), Madhya Pradesh (Rs.596.64), Andhra Pradesh (Rs.559.77), West Bengal (Rs. 559.36), Kerala(Rs.529.39) and Rajasthan (Rs.524.50). The per capita share of Central Taxes for Haryana was Rs. 348.66. In Delhi per capital share in Central Taxes was nil. The per capita share received from Central Grants of all the non special category States ranged from Rs. 134.48 in Uttar Pradesh to Rs.672.34 in Jharkhand whereas the Haryana share was Rs. 250.18

2.4 (b) Special Category States

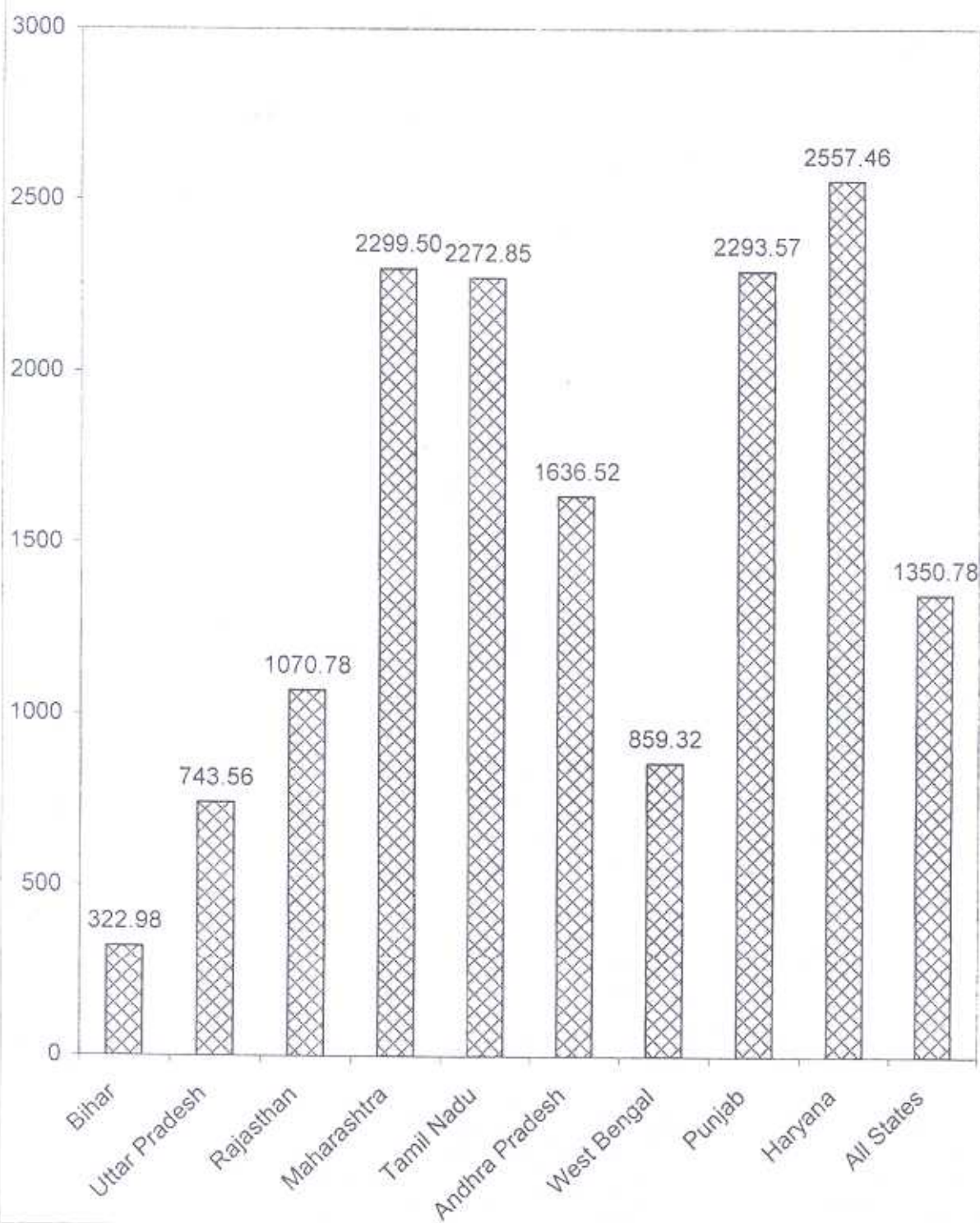
The Special category States received major share of revenue in the form of Grants from the Centre. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Central Grants amounting to Rs.858.21, Rs. 3625.97, Rs.4805.70 and Rs. 1666.94 respectively. In small States with a population of less than 34 lakhs, the per capital Central grants were maximum in Sikkim(Rs. 9699.17) and minimum in Meghalaya. (Rs. 3646.54).

The details of per capita revenue receipts of individual States during 2002-2003 (Accounts) are given in Table 2.4. Graphic presentation of data of selected States has also been given alongwith the Table.

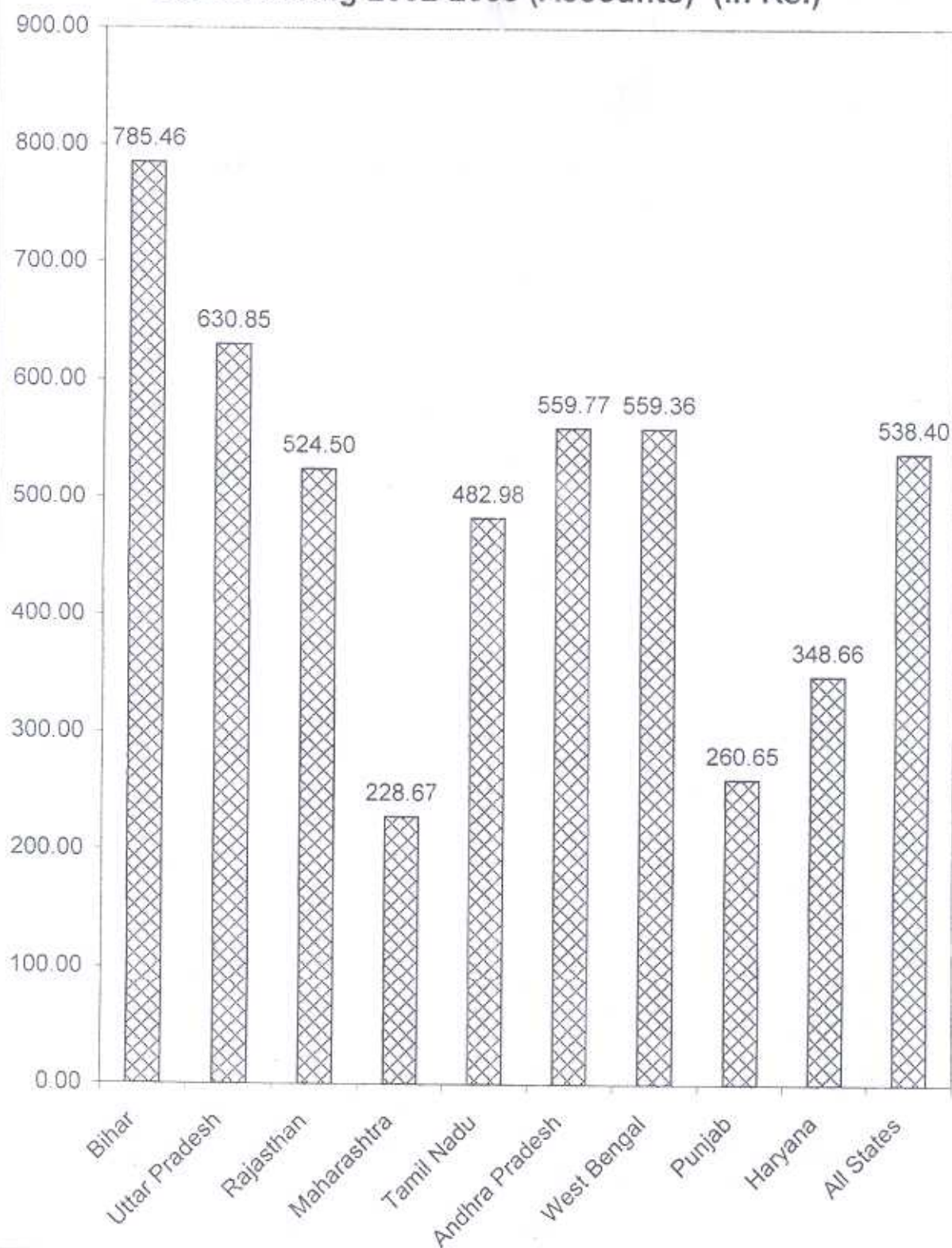
Table-2.4
Per Capita Revenue Receipts of Individual States during 2002-2003 (Accounts)

Sr. No.	State	Population (in Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	(In Rs.) Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	7.71	1636.52	457.77	2094.29	559.77	329.46	889.23	2983.52
2	Bihar	8.56	322.98	37.78	360.76	785.46	205.27	990.73	1351.49
3	Chhattisgarh	2.14	1087.59	446.99	1534.58	630.79	366.07	996.87	2531.45
4	Delhi	1.45	3671.85	572.12	4243.97	0.00	353.23	353.23	4597.20
5	Goa	0.14	4301.36	7422.64	11724.00	818.71	550.21	1368.93	13092.93
6	Gujarat	5.20	1830.86	768.38	2599.24	262.19	576.13	838.33	3437.56
7	Haryana	2.17	2557.46	833.11	3390.57	348.66	250.18	598.84	3989.41
8	Jharkhand	2.77	822.32	346.55	1168.88	832.60	672.34	1504.94	2673.82
9	Karnataka	5.38	1940.47	237.48	2177.95	517.88	309.51	827.39	3005.34
10	Kerala	3.24	2253.86	209.19	2463.05	529.39	289.62	819.01	3282.06
11	Madhya Pradesh	6.24	988.82	262.10	1250.92	596.64	298.34	894.98	2145.90
12	Maharashtra	9.92	2299.50	455.39	2754.89	228.67	151.83	380.50	3135.39
13	Orissa	3.75	765.82	256.31	1022.14	748.15	480.05	1228.20	2250.34
14	Punjab	2.49	2293.57	1620.71	3914.28	260.65	271.33	531.98	4446.26
15	Rajasthan	5.84	1070.78	268.66	1339.44	524.50	376.10	900.60	2240.04
16	Tamil Nadu	6.31	2272.85	294.87	2567.73	482.98	251.48	734.46	3302.18
17	Uttar Pradesh	17.17	743.56	111.44	855.00	630.85	134.48	765.33	1620.34
18	West Bengal	8.20	859.32	79.80	939.11	559.36	272.93	832.28	1771.40
Sub Total-I		98.68	1385.27	329.79	1715.07	531.08	282.21	813.29	2528.35
Special Category									
19	Arunachal Pradesh	0.11	332.18	693.64	1025.82	1112.73	7936.82	9049.55	10075.36
20	Assam	2.74	706.03	252.91	958.93	662.18	858.21	1520.39	2479.32
21	Himachal Pradesh	0.62	1431.50	283.05	1714.55	560.69	3625.97	4186.66	5901.21
22	Jammu & Kashmir	1.05	929.19	318.72	1247.91	674.87	4805.70	5480.57	6728.49
23	Manipur	0.24	271.50	235.38	506.88	783.83	4242.58	5026.42	5533.29
24	Meghalaya	0.24	603.58	386.63	990.21	733.79	3646.54	4380.33	5370.54
25	Mizoram	0.09	310.78	584.78	895.56	1051.00	9404.67	10455.67	11351.22
26	Nagaland	0.20	309.45	219.65	529.10	490.35	5974.70	6465.05	6994.15
27	Sikkim	0.06	1763.67	21930.83	23694.50	1286.67	9699.17	10985.83	34680.33
28	Tripura	0.33	554.36	299.15	853.52	757.12	4086.52	4843.64	5697.15
29	Uttaranchal	0.87	1174.36	430.86	1605.22	427.07	1666.94	2094.01	3699.23
Sub Total-II		6.55	831.19	506.06	1337.24	648.62	2722.77	3371.39	4708.64
Total-I+II (All States)		105.23	1350.78	340.77	1691.55	538.40	434.12	972.52	2664.07

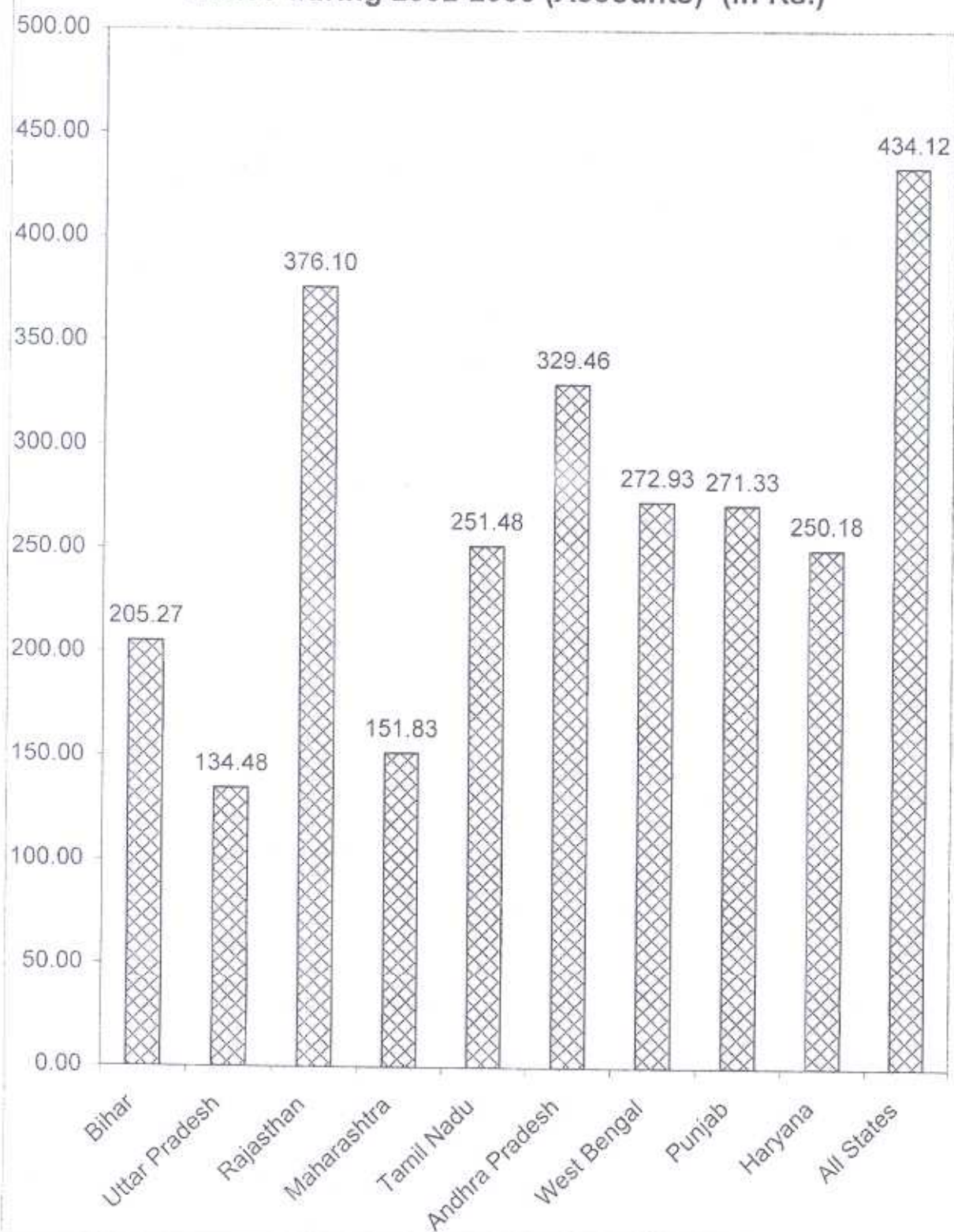
Per Capita State's Own Tax Revenue of Selected States during 2002-2003 (Accounts) (In Rs.)



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



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



2.5 2003-2004 (Revised Estimates)

2.5 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2003-2004 (R.E.) was in Goa (Rs. 12577.93) followed by Punjab (Rs. 5427.19), Delhi (Rs. 4749.17), Haryana (Rs. 4420.53), Karnataka (Rs.3987.49) , Kerala (Rs.3838.30), Gujarat (Rs.3808.29), Maharashtra (Rs. 3690.06) and Tamil Nadu (Rs.3581.59). Bihar with Rs.1551.03 was at minimum level whereas it was Rs. 1874.50 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.5348.21) followed by Delhi (Rs.3755.71), Haryana (Rs. 2815.56), Kerala (Rs. 2624.46), Punjab (Rs. 2601.62),Maharashtra (Rs. 2588.11), Tamil Nadu (Rs. 2498.69) and Karnataka (Rs. 2378.51). Bihar with Rs. 385.43 was at minimum level whereas it was Rs. 781.95 in Uttar Pardesh. The per capita State's own Non-Tax Revenue was maximum in Goa(Rs. 5737.72) followed by Punjab (Rs. 1892.49), Gujarat (Rs.1013.25) and Haryana (Rs.994.32). Bihar with Rs. 51.10. was at minimum level whereas it was Rs. 106.47 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.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.938.64) followed by Bihar (Rs. 863.96), Orissa (Rs. 850.96), Jharkhand (Rs.765.15), Uttar Pradesh (Rs. 718.50), Chhattisgarh (Rs 697.87), Madhya Pradesh (Rs. 666.66), Andhra Pradesh (Rs. 648.78), West Bengal (Rs. 642.80), and Karnatka (Rs. 595.07). The per capita share in Central Taxes for Haryana was Rs. 272.47. In Delhi per capita share in Central Taxes was nil. The per capita share received from Central gants of all the non special category States ranged from Rs. 250.54 in Bihar to Rs. 663.64 in Jharkhand whereas Haryana share was Rs. 338.18.

2.5 (b)Special Category States

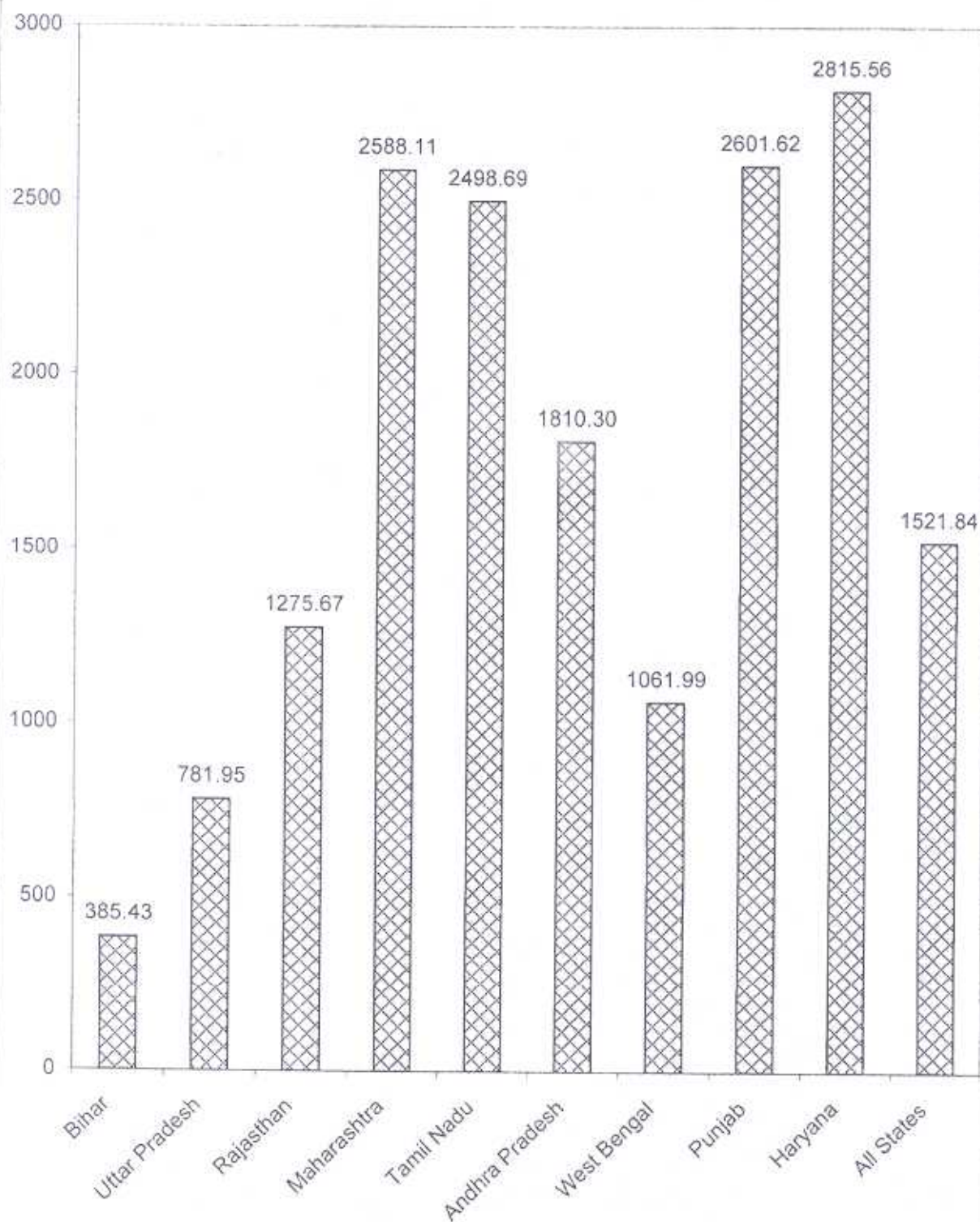
The special category States received major share of revenue in the form of Grants from the Centre. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Grants from the Centre amounting to Rs. 1640.87, Rs. 3510.35, Rs. 5717.24 and Rs.2331.72 respectively. In small State with a population of less than 34 lakhs , the per capita Central Grants were maximum in Mizoram (Rs. 11946.44) and minimum in Meghalaya. (Rs. 4859.54).

The details of per capita revenue receipts of individual States during 2003-2004 (R.E) are given in Table 2.5. Graphic presentation of data of selected States has also been given alongwith the Table.

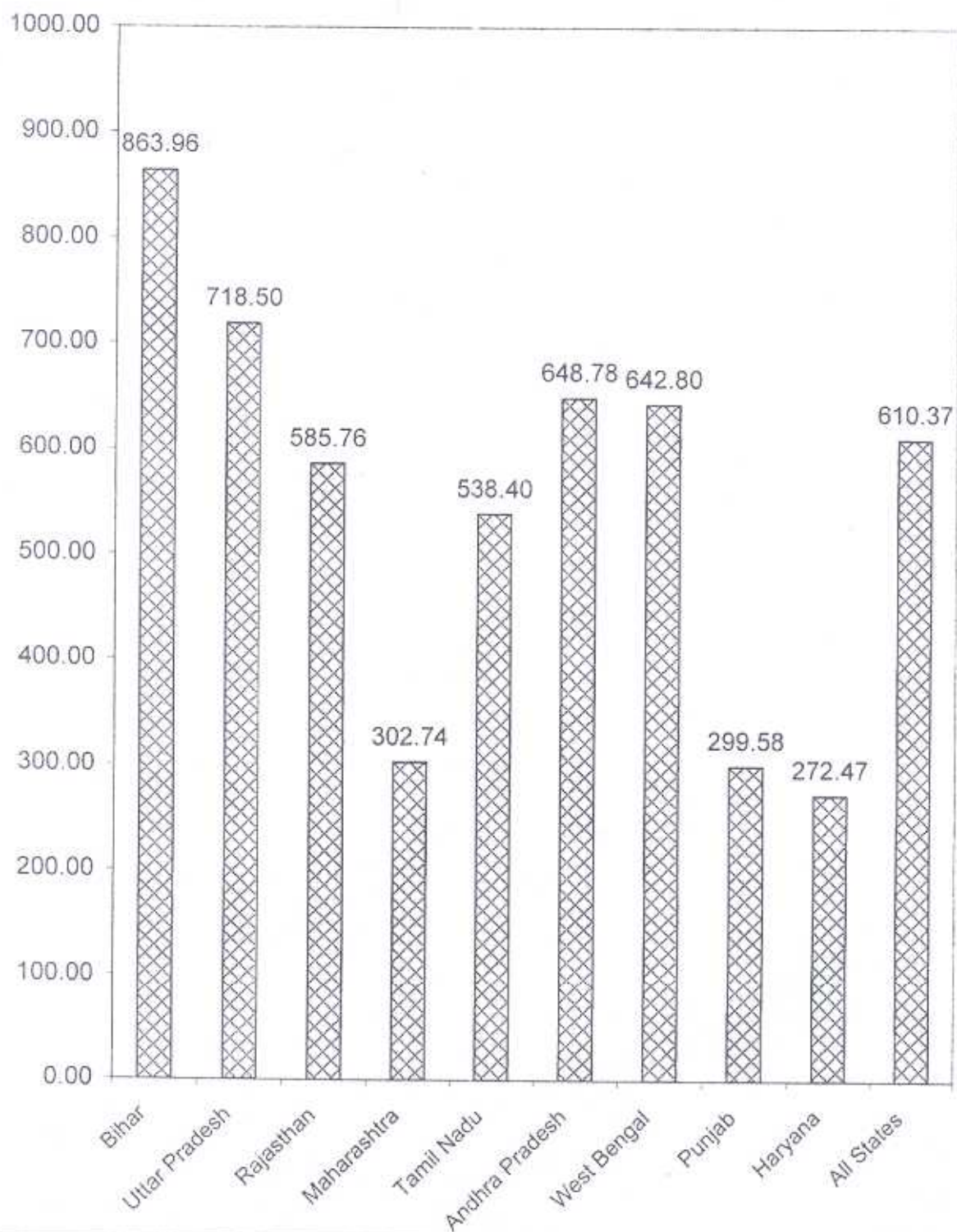
Table-2.5
Per Capita Revenue Receipts of Individual States during 2003-2004 (Revised Estimates)

Sr. No.	State	Population (In Crore)	State's own Tax Revenue	State's own Non Tax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	7.81	1810.30	526.04	2336.34	648.78	524.53	1173.31	3509.65
2	Bihar	8.72	385.43	51.10	436.53	863.96	260.54	1114.50	1551.03
3	Chhattisgarh	2.18	1207.92	517.94	1725.86	697.87	569.71	1267.58	2993.44
4	Delhi	1.49	3755.71	654.23	4409.94	0.00	339.23	339.23	4749.17
5	Goa	0.14	5348.21	5737.72	11085.93	938.64	553.36	1492.00	12577.93
6	Gujarat	5.29	2145.59	1013.25	3158.84	349.81	299.64	649.45	3808.29
7	Haryana	2.21	2815.56	994.32	3809.88	272.47	338.18	610.65	4420.53
8	Jharkhand	2.81	810.55	409.59	1220.14	765.15	663.64	1428.79	2648.93
9	Karnataka	5.45	2378.51	628.71	3007.22	595.07	385.20	980.27	3987.49
10	Kerala	3.27	2624.46	249.64	2874.10	584.46	379.74	964.20	3838.30
11	Madhya Pradesh	6.37	1041.30	245.00	1286.30	666.66	363.87	1030.53	2316.83
12	Maharashtra	10.07	2588.11	374.79	2962.90	302.74	424.42	727.16	3690.06
13	Orissa	3.79	835.89	241.99	1077.88	850.96	625.30	1476.26	2554.14
14	Punjab	2.52	2601.62	1892.49	4494.11	299.58	633.50	933.08	5427.19
15	Rajasthan	5.96	1275.67	320.03	1595.70	585.76	453.28	1039.04	2634.74
16	Tamil Nadu	6.38	2498.69	284.01	2782.70	538.40	260.49	798.89	3581.59
17	Uttar Pradesh	17.53	781.95	106.47	888.42	718.50	267.58	986.08	1874.50
18	West Bengal	8.31	1061.99	129.95	1191.94	642.80	259.66	902.46	2094.40
Sub Total-I		100.30	1559.02	379.85	1938.87	599.69	373.03	972.72	2911.58
Special Category									
19	Arunachal Pradesh	0.11	339.09	1162.91	1502.00	1428.55	9822.09	11250.64	12752.64
20	Assam	2.79	851.90	306.42	1158.32	774.95	1640.87	2415.82	3574.14
21	Himachal Pradesh	0.63	1586.05	404.17	1990.22	691.56	3510.35	4201.90	6192.12
22	Jammu & Kashmir	1.08	1066.61	328.10	1394.71	763.89	5717.24	6481.13	7875.84
23	Manipur	0.25	278.32	246.08	524.40	933.88	4934.48	5868.36	6392.76
24	Meghalaya	0.24	770.83	549.25	1320.08	887.50	4859.54	5747.04	7067.12
25	Mizoram	0.09	321.33	598.67	920.00	1448.11	11946.44	13394.56	14314.56
26	Nagaland	0.21	355.24	248.52	603.76	668.29	7555.24	8223.52	8827.28
27	Sikkim	0.06	1316.17	6640.33	7956.50	1600.83	10993.50	12594.33	20550.83
28	Tripura	0.33	681.82	363.63	1045.45	969.70	4934.18	5903.88	6949.33
29	Uttaranchal	0.89	1358.80	484.48	1843.28	488.55	2331.72	2820.27	4663.55
Sub Total-II		6.68	963.57	425.27	1388.84	770.65	3513.38	4284.03	5672.88
Total-I+II (All States)		106.98	1521.84	382.69	1904.52	610.37	569.11	1179.48	3084.00

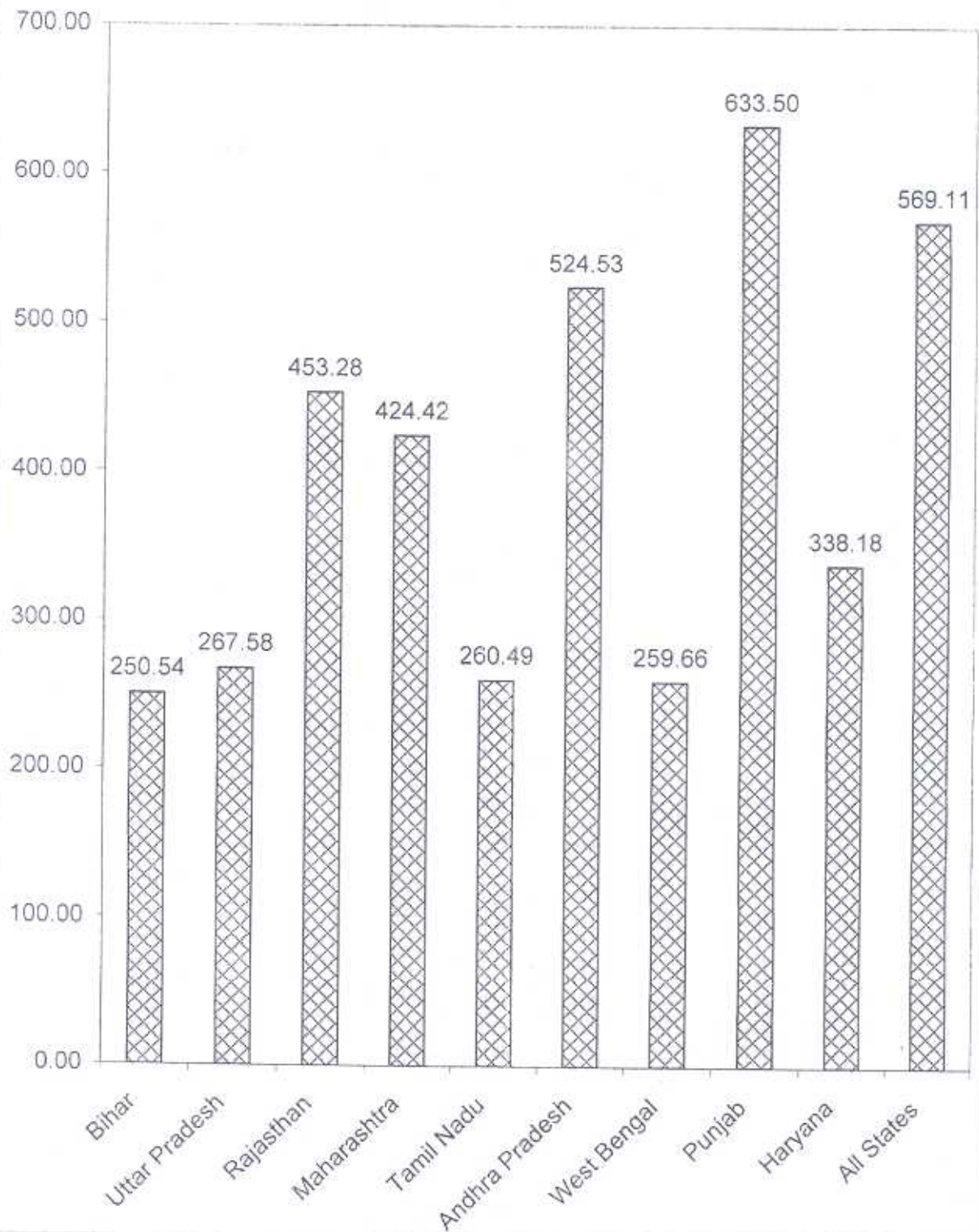
Per Capita State's Own Tax Revenue of Selected States during 2003-2004 (R.E.) (In Rs.)



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



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



2.6 2004-2005 (Budget Estimates)

2.6 (a) Non-Special Category States

In the non-special category States, the maximum per capita revenue receipts during 2004-2005 (B.E) was estimated in Goa (Rs.17514.07) followed by Punjab (Rs. 6148.41), Delhi (Rs. 5140.96), Haryana (Rs.4796.17), Karnatka (Rs. 4621.43), Andhra Pradesh (Rs.4068.40), Maharashtra (Rs.3933.12) and Gujarat (Rs.3875.91). Bihar with Rs. 1841.67 was estimated at minimum level whereas it was estimated Rs. 2083.81 in Uttar Pradesh. The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 5574.40) followed by Delhi (Rs. 4234.74), Haryana (Rs.3073.55), Kerala (Rs. 2940.39), Punjab (Rs.2788.43), Maharashtra (Rs. 2787.75), Karnatka (Rs. 2709.78) and Tamil Nadu (Rs.2707.87). Bihar with Rs. 450.52 was estimated at minimum level whereas it was estimated Rs. 896.60 in Uttar Pradesh. The per capita State's own Non-Tax Revenue was estimated maximum in Goa (Rs.10357.07) followed by Punjab (Rs. 2385.45), Haryana (Rs.1090.43), Gujarat (Rs. 880.25), Karnatka (Rs. 812.74). Bihar with Rs.42.98 was estimated at minimum level whereas it was estimated Rs.103.61 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.

In the non-special category States, the per capita Share in Central Taxes was estimated maximum in Orissa (Rs. 1156.67) followed by Bihar (Rs.1027.51), Goa (Rs.876.07), Uttar Pradesh (Rs. 841.72), Chhattisgarh (Rs. 841.10), Madhya Pradesh (Rs. 816.88), Andhra Pradesh (Rs. 765.66), West Bengal (Rs.758.04), Jharkhand (Rs.740.28), Rajasthan (Rs.729.99). The per Capita Share in Central Taxes for Haryana was estimated at Rs.267.81. In Delhi the per Capita share in Central taxes was nil. The per Capita Grants from Centre ranged from Rs. 241.88 in Uttar Pradesh to Rs.706.53 in Goa whereas Haryana's share was estimated at Rs. 364.39.

2.6 (b) Special Category States

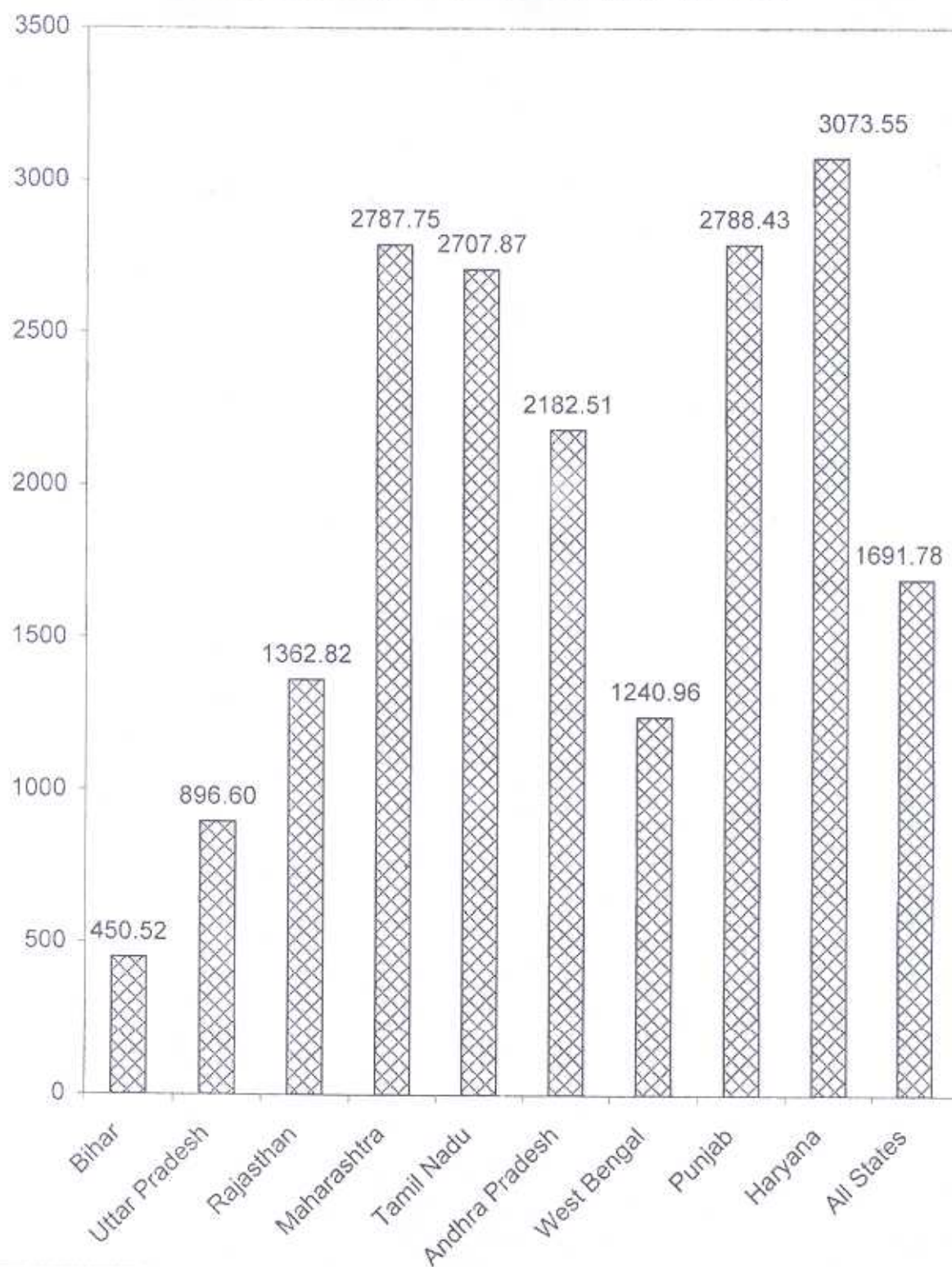
The special category States received major share of revenue in the form of Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to receive per capita Central Grants amounting to Rs. 1541.77, Rs. 3584.44, Rs. 5382.62 and Rs. 2661.22 respectively. In small States with a population of less than 35 lakhs, the per capita Central Grants were maximum in Sikkim (Rs. 12488.33) and minimum in Manipur (Rs.4320.88).

The details of per capita revenue receipts of individual States during 2004-2005 (B.E) are given in Table 2.6. Graphic presentation of data of selected States has also been given alongwith the Table.

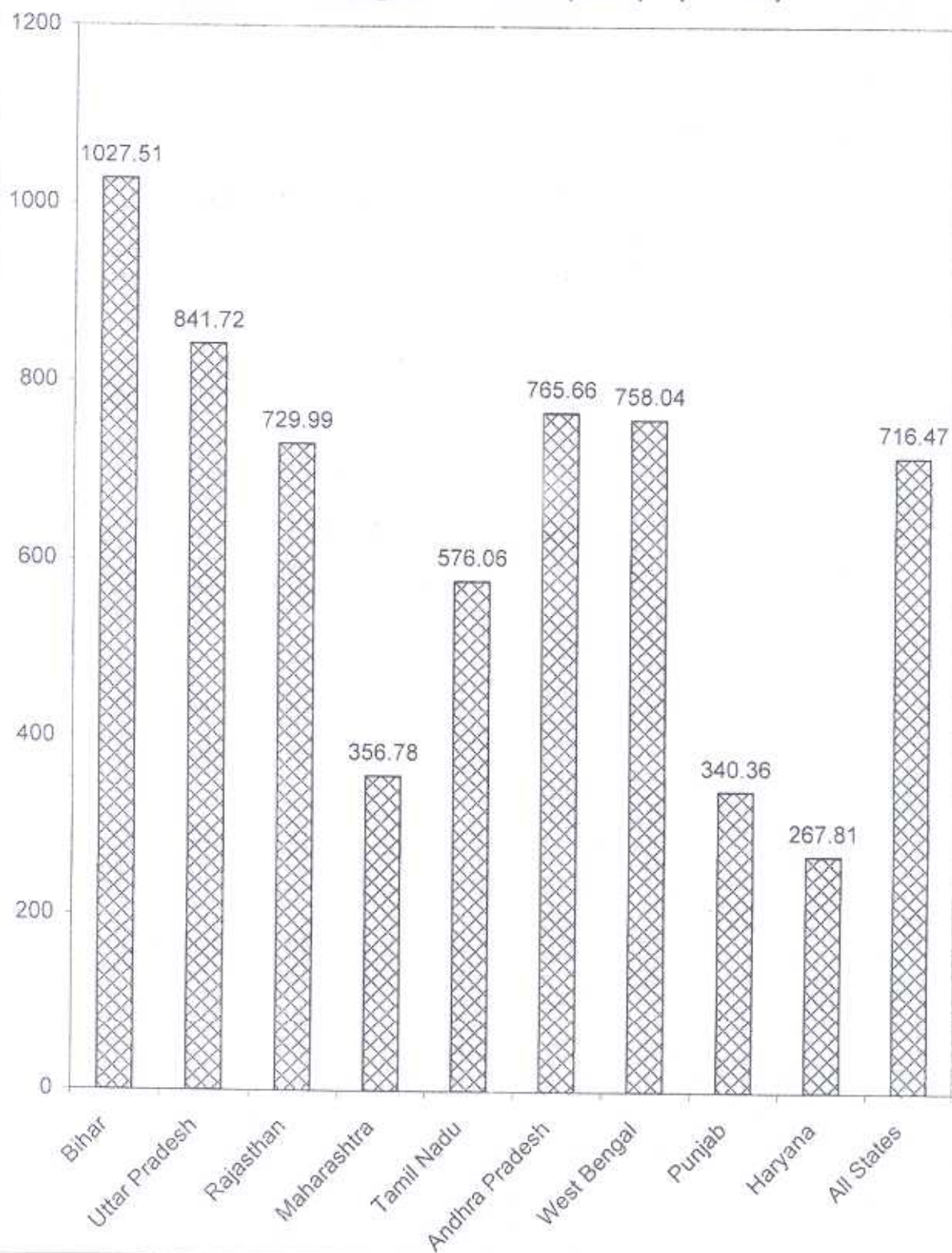
Table-2.6
Per Capita Revenue Receipts of Individual States during 2004-2005 (Budgets Estimates)

Sr. No.	State	Population (in Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	7.91	2182.51	506.04	2688.55	765.66	614.19	1379.85	4068.40
2	Bihar	8.87	450.52	42.98	493.50	1027.51	320.67	1348.18	1841.67
3	Chhattisgarh	2.23	1364.80	574.70	1939.50	841.10	522.29	1363.39	3302.89
4	Delhi	1.54	4234.74	556.20	4790.94	0.00	350.02	350.02	5140.96
5	Goa	0.15	5574.40	10357.07	15931.47	876.07	706.53	1582.60	17514.07
6	Gujarat	5.37	2218.67	880.25	3098.92	409.77	367.22	776.99	3875.91
7	Haryana	2.25	3073.55	1090.43	4163.98	267.81	364.39	632.20	4796.17
8	Jharkhand	2.86	839.82	426.37	1266.19	740.28	421.35	1161.63	2427.82
9	Karnataka	5.52	2709.78	812.74	3522.52	681.23	417.68	1098.91	4621.43
10	Kerala	3.31	2940.39	295.45	3235.84	646.68	426.83	1073.51	4309.35
11	Madhya Pradesh	6.50	1199.56	255.94	1455.50	816.88	381.77	1198.65	2654.15
12	Maharashtra	10.21	2787.75	464.31	3252.06	356.78	324.28	681.06	3933.12
13	Orissa	3.84	905.33	254.22	1159.55	1156.67	668.96	1825.63	2985.18
14	Punjab	2.55	2788.43	2385.45	5173.88	340.36	634.17	974.53	6148.41
15	Rajasthan	6.08	1362.82	340.45	1703.27	729.99	425.96	1155.95	2859.22
16	Tamil Nadu	6.44	2707.87	295.01	3002.88	576.06	270.80	846.86	3849.74
17	Uttar Pradesh	17.88	896.60	103.61	1000.21	841.72	241.88	1083.60	2083.81
18	West Bengal	8.42	1240.96	166.67	1407.63	758.04	268.79	1026.83	2434.46
Sub Total-I		101.93	1732.90	418.22	2151.12	704.81	374.06	1078.87	3229.99
Special Category									
19	Arunachal Pradesh	0.12	712.33	1495.50	2207.83	1351.25	8172.75	9524.00	11731.83
20	Assam	2.83	975.59	1172.66	2148.25	912.88	1541.77	2454.65	4602.90
21	Himachal Pradesh	0.63	1744.36	674.94	2419.30	728.57	3584.44	4313.02	6732.31
22	Jammu & Kashmir	1.11	1131.26	796.30	1927.56	879.28	5382.62	6261.90	8189.46
23	Manipur	0.25	290.12	256.20	546.32	1151.36	4320.88	5472.24	6018.56
24	Meghalaya	0.24	854.17	580.13	1434.30	908.96	4709.63	5618.58	7052.88
25	Mizoram	0.09	332.44	703.00	1035.44	1730.33	8779.56	10509.89	11545.33
26	Nagaland	0.21	402.19	303.29	705.48	763.52	7839.53	8603.05	9308.53
27	Sikkim	0.06	1558.33	16584.50	18142.83	2112.00	12488.33	14600.33	32743.16
28	Tripura	0.34	867.65	470.59	1338.24	1117.64	4941.62	6059.26	7397.49
29	Uttaranchal	0.90	1440.95	445.54	1886.49	595.56	2661.22	3256.78	5143.27
Sub Total-II		6.78	1073.50	987.24	2060.74	891.65	3399.47	4291.12	6351.85
Total-I+II (All States)		108.71	1691.78	453.71	2145.49	716.47	562.74	1279.21	3424.70

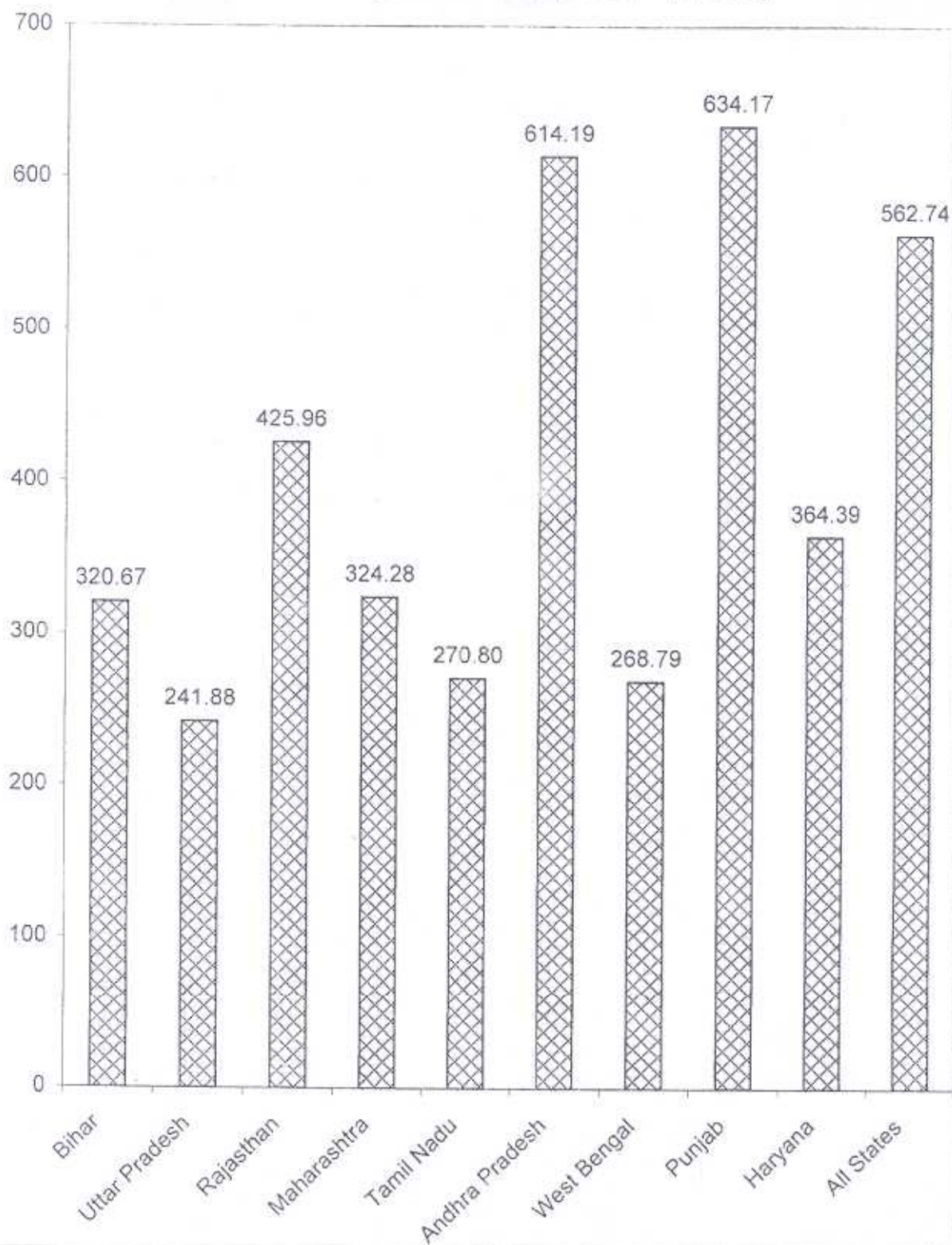
Per Capita State's Own Tax Revenue of Selected States during 2004-2005 (B.E.) (In Rs.)



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



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



Structure of State's own Tax Revenue Receipts

2.7 2002-2003 (Accounts)

Out of the total State's own Tax Revenue of Rs. 142142.99 crore collected by all the States during 2002-2003 (Accounts), 60.53% of the State's own Tax Revenue came from Sales Tax, 13.36% from State Excise, 9.56% from Stamps and Registration fees, 5.94% from Tax on Vehicles and the remaining 10.60% from other Taxes and Duties. It may be noted that only 1.23 % was collected from Land Revenue.

2.7 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (9.34%) and minimum in Tamil Nadu (0.06%) whereas it was 0.18% in Haryana. Delhi did not receive any receipt from Land Revenue. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (25.02%) followed by Karnataka (20.06%) and Uttar Pradesh (20.01%) whereas it was 15.83% in Haryana. Gujarat with 0.49% was at bottom due to prohibition in the State whereas it was 7.77% in Goa, 8.05% in West Bengal, 8.50% in Maharashtra and 8.57% in Orissa. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Kerala (73.17%) and minimum in Madhya Pradesh (47.10%) whereas Haryana share was 60.14%. The percentage share of Tax on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (10.33%) and minimum in Haryana (2.06%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.02% in Jharkhand to 16.28% in Uttar Pradesh whereas it was 9.76% in Haryana.

2.7 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.22% in Meghalaya to 3.47% in Mizoram. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (3.20%) and maximum in Arunachal Pradesh (39.03%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 43.19% in Himachal Pradesh to 74.48% in Assam. The percentage share of Tax on Vehicles to total State's own Tax Revenue was maximum in Himachal Pradesh (9.24%) and minimum in Sikkim (2.23%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.29% in Mizoram to 12.07% in Uttaranchal.

The details of State's own Tax revenue and percentage of various State's own Tax revenue to total State's own Revenue of individual States during 2002-2003 (Accounts) are given in Table 2.7(a) & 2.7(b).

Table-2.7(a)
State's own Tax Revenue of Individual States during 2002-2003 (Accounts)

Sr. No.	State	(Rs. In Crores)						
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	86.17	1856.46	8322.20	929.47	999.65	423.60	12617.55
2	Bihar	56.19	250.00	1627.01	205.00	400.00	226.51	2764.71
3	Chhattisgarh	12.56	361.73	1102.43	157.81	148.10	544.81	2327.44
4	Delhi	0.01	725.68	3883.17	160.40	436.79	118.13	5324.18
5	Goa	2.71	46.78	439.19	36.78	26.56	50.17	602.19
6	Gujarat	95.19	47.11	6252.13	808.11	649.88	1668.04	9520.46
7	Haryana	9.87	878.72	3337.43	114.39	541.39	667.88	5549.68
8	Jharkhand	7.08	224.1	1621.54	182.75	91.65	150.72	2277.84
9	Karnataka	59.61	2094.18	5473.55	675.70	1115.35	1021.32	10439.71
10	Kerala	38.40	663.07	5343.15	513.20	486.53	258.17	7302.52
11	Madhya Pradesh	40.44	890.32	2906.20	428.64	535.06	1369.60	6170.26
12	Maharashtra	386.41	1938.69	13488.34	941.23	2823.11	3233.23	22811.01
13	Orissa	82.16	246.06	1605.22	257.35	135.86	545.19	2871.84
14	Punjab	8.76	1428.91	3072.44	443.87	558.94	198.07	5710.99
15	Rajasthan	57.98	1142.34	3437.90	646.14	515.73	453.25	6253.34
16	Tamil Nadu	8.40	2113.61	9589.60	745.62	1079.12	805.36	14341.71
17	Uttar Pradesh	64.23	2555.05	7123.74	618.84	2078.68	326.36	12766.90
18	West Bengal	658.29	566.85	4191.51	249.40	720.41	659.93	7046.39
Sub Total-I		1674.46	18029.66	82816.75	8114.70	13342.81	12720.34	136698.72
Special Category								
19	Arunachal Pradesh	0.81	14.26	17.62	1.75	2.10	0.00	36.54
20	Assam	62.12	121.67	1440.89	116.28	50.00	143.55	1934.51
21	Himachal Pradesh	4.60	273.42	383.34	81.98	37.40	106.79	887.53
22	Jammu & Kashmir	2.59	207.97	470.00	31.63	23.19	240.27	975.65
23	Manipur	0.83	2.29	43.18	3.44	1.90	13.52	65.16
24	Meghalaya	0.32	44.95	87.20	4.62	2.95	4.82	144.86
25	Mizoram	0.97	1.29	18.20	2.56	0.08	4.87	27.97
26	Nagaland	0.41	1.98	41.16	4.74	0.57	13.03	61.89
27	Sikkim	0.40	22.45	41.42	2.35	3.45	35.46	105.53
28	Tripura	1.31	28.21	126.97	5.29	7.81	13.35	182.94
29	Uttaranchal	2.52	245.86	551.06	71.68	123.35	27.22	1021.69
Sub Total-II		76.88	964.35	3221.04	326.32	252.80	602.88	5444.27
Total-I+II (All States)		1751.34	18994.01	86037.79	8441.02	13595.61	13323.22	142142.99

Table-2.7(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual States during 2002-2003 (Accounts)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.68	14.71	65.96	7.37	7.92	3.36	100.00
2	Bihar	2.03	9.04	58.85	7.42	14.47	8.19	100.00
3	Chhattisgarh	0.54	15.54	47.37	6.78	6.36	23.41	100.00
4	Delhi	0.00	13.63	72.93	3.01	8.20	2.22	100.00
5	Goa	0.45	7.77	72.94	6.11	4.41	8.33	100.00
6	Gujarat	1.00	0.49	65.67	6.49	6.83	17.52	100.00
7	Haryana	0.18	15.83	60.14	2.06	9.76	12.03	100.00
8	Jharkhand	0.31	9.84	71.19	8.02	4.02	6.62	100.00
9	Karnataka	0.57	20.06	52.43	6.47	10.69	9.78	100.00
10	Kerala	0.52	9.08	73.17	7.03	6.66	3.54	100.00
11	Madhya Pradesh	0.65	14.43	47.10	6.95	8.67	22.20	100.00
12	Maharashtra	1.69	8.50	59.13	4.13	12.38	14.17	100.00
13	Orissa	2.86	8.57	55.90	8.96	4.73	18.98	100.00
14	Punjab	0.15	25.02	53.80	7.77	9.79	3.47	100.00
15	Rajasthan	0.93	18.27	54.98	10.33	8.24	7.25	100.00
16	Tamil Nadu	0.06	14.74	66.86	5.20	7.52	5.62	100.00
17	Uttar Pradesh	0.50	20.01	55.80	4.85	16.28	2.56	100.00
18	West Bengal	9.34	8.05	59.48	3.54	10.22	9.37	100.00
Aggregate-I		1.22	13.19	60.58	5.94	9.76	9.31	100.00
Special Category								
19	Arunachal Pradesh	2.21	39.03	48.22	4.79	5.75	0.00	100.00
20	Assam	3.21	6.29	74.48	6.01	2.59	7.42	100.00
21	Himachal Pradesh	0.52	30.81	43.19	9.24	4.21	12.03	100.00
22	Jammu & Kashmir	0.26	21.32	48.17	3.24	2.38	24.63	100.00
23	Manipur	1.27	3.51	66.27	5.28	2.92	20.75	100.00
24	Meghalaya	0.22	31.03	60.19	3.19	2.04	3.33	100.00
25	Mizoram	3.47	4.61	65.07	9.15	0.29	17.41	100.00
26	Nagaland	0.66	3.20	66.51	7.66	0.92	21.05	100.00
27	Sikkim	0.38	21.27	39.25	2.23	3.27	33.60	100.00
28	Tripura	0.71	15.42	69.41	2.89	4.27	7.30	100.00
29	Uttaranchal	0.25	24.06	53.94	7.02	12.07	2.66	100.00
Aggregate-II		1.41	17.71	59.17	6.00	4.64	11.07	100.00
Overall		1.23	13.36	60.53	5.94	9.56	9.37	100.00

2.8 2003 2004 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 162806.07 crore collected by all the States during 2003-2004 (R.E), 60.43% of the State's own Tax Revenue came from Sales Tax, 12.63% from State Excise, 9.60% from Stamps and Registration fees, 6.02% from Tax on Vehicles and the remaining 11.32% from other Taxes and Duties. It may be noted that only 1.33% was collected from Land Revenue.

2.8(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (11.48%) and minimum in Tamil Nadu (0.13 %) whereas it was 0.33% in Haryana. Delhi did not receive any receipt from Land Revenue. The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Punjab (22.88%) followed by Uttar Pradesh (18.60%), Karnataka (18.10%), whereas it was 15.03% in Haryana. Gujarat with 0.42% was at the bottom due to prohibition in the State whereas it was 7.07% in West Bengal, 7.35% in Goa, 8.33 % in Bihar and 8.83% in Maharashtra. The percentage share of Sales Tax of a State to its total State's own Tax Revenue was maximum in Delhi (75.02%) and minimum in Chhattisgarh (48.14%) whereas Haryana share was 60.99%. The percentage share of Tax on Vehicles of a State to its total State's own Tax Revenue was maximum in Rajasthan 11.21% and minimum in Haryana 2.01%. The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.74% in Jharkhand to 16.27% in Uttar Pradesh whereas it was 10.04% in Haryana.

2.8 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.15 in Jammu Kashmir to 4.70% in Mizoram. The percentage share of State Excise of a State to its total State's own Tax Revenue was minimum in Nagaland (2.82%) and maximum in Meghalaya (38.38%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 34.19 % in Sikkim to 73.64% in Assam. The percentage share of Tax on Vehicles of a State to its total State's own Tax Revenue was maximum in Mizoram (10.37%) and minimum in Sikkim (1.84%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.31% in Mizoram to 14.04 % in Uttaranchal.

The details of State's own Tax Revenue and percentage of various State's own Tax Revenue to total State's own Tax Revenue of individual States during 2003 -2004 (R.E) are given in Tables 2.8 (a) & 2.8 (b).

Table-2.8(a)
State's own Tax Revenue of Individual States during 2003-2004 (Revised Estimates)

								(Rs. In Crores)
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	60.00	1920.78	9513.12	1138.00	1047.15	459.41	14138.46
2	Bihar	75.00	280.00	1995.29	275.00	480.00	255.62	3360.91
3	Chhattisgarh	11.52	429.01	1267.75	153.30	170.00	601.69	2633.27
4	Delhi	0.00	700.00	4198.00	170.00	400.00	128.01	5596.01
5	Goa	6.55	55.00	540.00	46.00	40.00	61.20	748.75
6	Gujarat	87.70	47.40	7300.00	935.70	800.66	2178.73	11350.19
7	Haryana	20.50	935.00	3795.00	125.00	625.00	721.89	6222.39
8	Jharkhand	7.79	252.47	1549.97	207.95	108.00	151.46	2277.64
9	Karnataka	73.00	2346.23	6935.35	880.38	1355.02	1372.88	12962.86
10	Kerala	40.32	687.00	6200.00	585.00	684.49	385.17	8581.98
11	Madhya Pradesh	61.38	1070.00	3216.34	496.91	550.07	1238.37	6633.07
12	Maharashtra	338.06	2300.00	15485.00	1025.00	3100.00	3814.25	28062.31
13	Orissa	80.00	300.00	1766.50	280.61	159.50	581.40	3168.01
14	Punjab	9.65	1500.00	3575.00	450.00	750.00	271.44	6556.09
15	Rajasthan	95.08	1240.00	4200.00	852.10	700.00	515.81	7602.99
16	Tamil Nadu	20.50	2273.59	10475.50	999.74	1281.33	891.00	15941.66
17	Uttar Pradesh	75.00	2550.00	7600.43	455.97	2230.00	796.26	13707.66
18	West Bengal	1013.56	623.54	4946.00	350.00	829.80	1062.27	8825.17
Sub Total-I		2075.61	19510.02	94559.25	9426.66	15311.02	15486.86	156369.42
Special Category								
19	Arunachal Pradesh	1.20	13.00	19.00	2.00	2.10	0.00	37.30
20	Assam	70.55	137.49	1750.22	131.40	56.50	230.64	2376.80
21	Himachal Pradesh	3.81	288.00	437.00	88.42	37.39	144.59	999.21
22	Jammu & Kashmir	1.74	209.01	583.50	39.60	30.83	287.26	1151.94
23	Manipur	0.63	2.50	44.00	3.85	2.26	16.34	69.58
24	Meghalaya	0.42	71.00	96.00	5.96	3.90	7.72	185.00
25	Mizoram	1.36	1.36	18.50	3.00	0.09	4.61	28.92
26	Nagaland	0.30	2.10	53.00	6.00	0.60	12.60	74.60
27	Sikkim	0.25	22.81	27.00	1.45	0.67	26.79	78.97
28	Tripura	1.48	31.31	147.00	8.00	12.00	25.21	225.00
29	Uttaranchal	12.67	273.68	643.38	86.56	169.74	23.30	1209.33
Sub Total-II		94.41	1052.26	3818.60	376.24	316.08	779.06	6436.65
Total-I+II (All States)		2170.02	20562.28	98377.85	9802.90	15627.10	16265.92	162806.07

Table-2.8(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual States during 2003-2004 (Revised Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.42	13.59	67.29	8.05	7.41	3.25	100.00
2	Bihar	2.23	8.33	59.37	8.18	14.28	7.61	100.00
3	Chhattisgarh	0.44	16.29	48.14	5.82	6.46	22.85	100.00
4	Delhi	0.00	12.51	75.02	3.04	7.15	2.29	100.00
5	Goa	0.87	7.35	72.12	6.14	5.34	3.17	100.00
6	Gujarat	0.77	0.42	64.32	8.24	7.05	19.20	100.00
7	Haryana	0.33	15.03	60.99	2.01	10.04	11.60	100.00
8	Jharkhand	0.34	11.08	68.05	9.13	4.74	6.65	100.00
9	Karnataka	0.56	18.10	53.50	6.79	10.45	10.59	100.00
10	Kerala	0.47	8.01	72.24	6.82	7.98	4.49	100.00
11	Madhya Pradesh	0.93	16.13	48.49	7.49	8.29	18.67	100.00
12	Maharashtra	1.30	8.83	59.42	3.93	11.89	14.64	100.00
13	Orissa	2.53	9.47	55.76	8.86	5.03	18.35	100.00
14	Punjab	0.15	22.88	54.53	6.86	11.44	4.14	100.00
15	Rajasthan	1.25	16.31	55.24	11.21	9.21	6.78	100.00
16	Tamil Nadu	0.13	14.26	65.71	6.27	8.04	5.59	100.00
17	Uttar Pradesh	0.55	18.60	55.45	3.33	16.27	5.81	100.00
18	West Bengal	11.48	7.07	56.04	3.97	9.40	12.04	100.00
Aggregate-I		1.33	12.48	60.47	6.03	9.79	9.90	100.00
Special Category								
19	Arunachal Pradesh	3.22	34.85	50.94	5.36	5.63	0.00	100.00
20	Assam	2.97	5.78	73.64	5.53	2.38	9.70	100.00
21	Himachal Pradesh	0.38	28.82	43.73	8.85	3.74	14.47	100.00
22	Jammu & Kashmir	0.15	18.14	50.65	3.44	2.68	24.94	100.00
23	Manipur	0.91	3.59	63.24	5.53	3.25	23.48	100.00
24	Meghalaya	0.23	38.38	51.89	3.22	2.11	4.17	100.00
25	Mizoram	4.70	4.70	63.97	10.37	0.31	15.94	100.00
26	Nagaland	0.40	2.82	71.05	8.04	0.80	16.89	100.00
27	Sikkim	0.32	28.88	34.19	1.84	0.85	33.92	100.00
28	Tripura	0.66	13.92	65.33	3.56	5.33	11.20	100.00
29	Uttaranchal	1.05	22.63	53.20	7.16	14.04	1.93	100.00
Aggregate-II		1.47	16.35	59.33	5.85	4.91	12.10	100.00
Overall		1.33	12.63	60.43	6.02	9.60	9.99	100.00

2.9 2004-2005 (Budget Estimates)

Out of total State's own Tax Revenue of Rs. 183913.22 crore estimated by all the States during 2004-2005 (B.E), 60.93% of the State's own Tax Revenue was estimated came from Sales Tax, 12.59% from State Excise, 9.59 % from Stamps and Registration fees, 5.93% from Tax on Vehicles and the remaining 10.95% from other Taxes and Duties. It may be noted that only 1.42% was estimated from Land Revenue.

2.9(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue was maximum in West Bengal (12.05%) and minimum in Tamil Nadu (0.12%). Delhi did not estimate any receipt from Land Revenue. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Punjab (21.45%) followed by Uttar Pradesh (18.71%) and Karnataka (17.60%). Gujarat with 0.43% was estimated at bottom due to prohibition in the State. It was estimated 7.24% in Goa, 7.71% in Kerala and 8.26% in Bihar whereas it was estimated 14.39% in Haryana. The percentage share of sales Tax of a State to its total State's own tax revenue was maximum in Jharkhand(74.21%) and minimum in Chhattishgarh (49.05%) whereas Haryana share was 61.46%. The percentage share of Tax on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Rajasthan(9.72%) and minimum in Haryana(1.90%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.78% in Goa to 15.99% in Uttar Pradesh whereas it was 10.12% in Haryana.

2.9 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.19% in Jammu & Kashmir to 4.68% in Mizoram. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated minimum in Nagaland (2.96%) and maximum in Meghalaya(38.05%). The estimated percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 23.98% in Arunachal Pradesh to 74.28% in Assam. The percentage share of Tax on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Mizoram (10.70 %) and minimum in Sikkim(1.87%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Taxes ranged from 0.33% in Mizoram to 11.82% in Uttaranchal.

The details of State's own Tax Revenue and percentage of various State's own Tax Revenue to total State's own Tax Revenue of individual States during 2004-2005 (B.E) are given in Tables 2.9(a) & 2.9 (b).

Table-2.9(a)
State's own Tax Revenue of Individual States during 2004-2005 (Budget Estimates)

								(Rs. In Crores)
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	126.48	2477.11	11242.44	1395.80	1312.01	709.85	17263.69
2	Bihar	84.00	330.00	2474.48	308.00	540.00	259.60	3996.08
3	Chhattisgarh	15.37	500.00	1492.70	180.00	200.00	655.44	3043.51
4	Delhi	0.00	850.00	4795.00	275.00	425.00	176.50	6521.50
5	Goa	6.99	60.50	600.00	55.00	40.00	73.67	836.16
6	Gujarat	96.75	51.11	7902.00	914.90	825.00	2124.52	11914.28
7	Haryana	60.65	995.00	4250.00	131.25	700.00	778.60	6915.50
8	Jharkhand	16.96	125.00	1782.47	224.59	125.00	127.86	2401.88
9	Karnataka	82.15	2632.72	8109.47	970.00	1600.00	1563.63	14957.97
10	Kerala	43.29	750.00	7123.01	620.00	856.37	330.02	9732.69
11	Madhya Pradesh	61.38	1213.06	3960.00	550.01	678.05	1334.61	7797.11
12	Maharashtra	378.63	2600.00	16890.00	1155.00	3375.00	4064.24	28462.87
13	Orissa	86.00	324.75	1958.00	304.39	171.88	631.46	3476.48
14	Punjab	10.50	1525.00	4025.00	465.00	800.00	265.00	7110.50
15	Rajasthan	100.08	1325.00	4486.00	805.00	800.00	769.86	8285.94
16	Tamil Nadu	21.44	2350.59	11732.00	1101.11	1350.23	883.28	17438.65
17	Uttar Pradesh	75.00	3000.00	9000.00	501.58	2564.00	890.67	16031.25
18	West Bengal	1259.58	885.43	5836.26	548.75	952.74	966.09	10448.85
Sub Total-I		2526.25	21995.27	107658.83	10505.38	17325.28	16624.9	176634.91
Special Category								
19	Arunachal Pradesh	2.00	14.00	20.50	2.20	2.10	44.68	85.48
20	Assam	77.92	160.36	2050.89	148.48	68.84	254.43	2760.92
21	Himachal Pradesh	3.05	311.37	497.28	94.19	40.05	153.01	1098.95
22	Jammu & Kashmir	2.43	216.47	653.50	36.61	31.31	315.38	1255.70
23	Manipur	0.71	2.80	45.00	4.32	2.53	17.17	72.53
24	Meghalaya	0.44	78.00	107.99	6.30	4.20	8.07	205.00
25	Mizoram	1.40	1.36	19.00	3.20	0.10	4.86	29.92
26	Nagaland	0.50	2.50	60.36	6.10	0.80	14.20	84.46
27	Sikkim	0.25	26.00	35.00	1.75	0.71	29.79	93.50
28	Tripura	1.67	40.00	200.00	11.00	15.00	27.33	295.00
29	Uttaranchal	3.06	298.31	718.27	93.50	153.26	30.45	1296.85
Sub Total-II		93.43	1151.17	4407.79	407.65	318.90	899.37	7278.31
Total-I+II (All States)		2618.68	23146.44	112066.62	10913.03	17644.18	17524.27	183913.22

Table-2.9(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual State during 2004-2005 (Budget Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.73	14.35	65.12	8.09	7.60	4.11	100.00
2	Bihar	2.10	8.26	61.92	7.71	13.51	6.50	100.00
3	Chhattisgarh	0.51	16.43	49.05	5.91	6.57	21.54	100.00
4	Delhi	0.00	13.03	73.53	4.22	6.52	2.71	100.00
5	Goa	0.84	7.24	71.76	6.58	4.78	8.81	100.00
6	Gujarat	0.61	0.43	66.32	7.68	6.92	17.83	100.00
7	Haryana	0.68	14.39	61.46	1.90	10.12	11.26	100.00
8	Jharkhand	0.71	5.20	74.21	9.35	5.20	5.32	100.00
9	Karnataka	0.55	17.60	54.22	6.48	10.70	10.45	100.00
10	Kerala	0.44	7.71	73.19	6.37	8.90	3.39	100.00
11	Madhya Pradesh	0.79	15.56	50.79	7.05	8.70	17.12	100.00
12	Maharashtra	1.33	9.13	59.34	4.06	11.86	14.28	100.00
13	Orissa	2.47	9.34	56.32	8.76	4.94	18.16	100.00
14	Punjab	0.15	21.45	56.61	6.54	11.25	4.01	100.00
15	Rajasthan	1.21	15.99	54.14	9.72	9.65	9.29	100.00
16	Tamil Nadu	0.12	13.48	67.28	6.31	7.74	5.07	100.00
17	Uttar Pradesh	0.47	18.71	56.14	3.13	15.99	5.56	100.00
18	West Bengal	12.05	8.47	55.86	5.25	9.12	9.25	100.00
Aggregate-I		1.43	12.45	60.95	5.95	9.81	9.41	100.00
Special Category								
19	Arunachal Pradesh	2.34	16.38	23.98	2.57	2.46	52.27	100.00
20	Assam	2.82	5.81	74.28	5.38	2.49	9.22	100.00
21	Himachal Pradesh	0.28	28.33	45.25	8.57	3.64	13.92	100.00
22	Jammu & Kashmir	0.19	17.24	52.04	2.92	2.49	25.12	100.00
23	Manipur	0.98	3.86	62.04	5.96	3.49	23.67	100.00
24	Meghalaya	0.21	38.05	52.68	3.07	2.05	3.94	100.00
25	Mizoram	4.68	4.55	63.50	10.70	0.33	16.24	100.00
26	Nagaland	0.59	2.96	71.47	7.22	0.95	16.81	100.00
27	Sikkim	0.27	27.81	37.43	1.87	0.76	31.86	100.00
28	Tripura	0.57	13.56	67.80	3.73	5.08	9.26	100.00
29	Uttaranchal	0.24	23.00	55.39	7.21	11.82	2.35	100.00
Aggregate-II		1.28	15.82	60.56	5.60	4.38	12.36	100.00
Overall		1.42	12.59	60.93	5.93	9.59	9.53	100.00

Per Capita State's own Tax Revenue Receipts

2.10 2002 2003 (Accounts)

2.10 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs. 80.28) and minimum in Delhi (Rs. 0.01) whereas it was Rs. 1.33 in Tamil Nadu, Rs. 2.56 in Jharkhand, Rs. 3.52 in Punjab, Rs. 3.74 in Uttar Pradesh and Rs. 4.55 in Haryana. The per capita revenue receipt from State Excise was maximum in Punjab (Rs.573.86) followed by Delhi (Rs.500.47) and Haryana (Rs.404.94). The per capita State Excise was minimum in Gujarat(Rs. 9.06) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs.190.07 in Bihar to Rs.3137.07 in Goa whereas it was Rs. 1537.99 in Haryana. The per capita revenue receipts from Tax on Vehicles was maximum in Goa (Rs.262.71) and minimum in Bihar(Rs.23.95) whereas it was Rs. 30.41 in West Bengal, Rs. 36.04 in Uttar Pradesh and Rs.52.71 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Delhi (Rs. 301.23) followed by Maharashtra (Rs. 284.59) and Haryana (Rs. 249.49).

2.10 (b) Special Category States

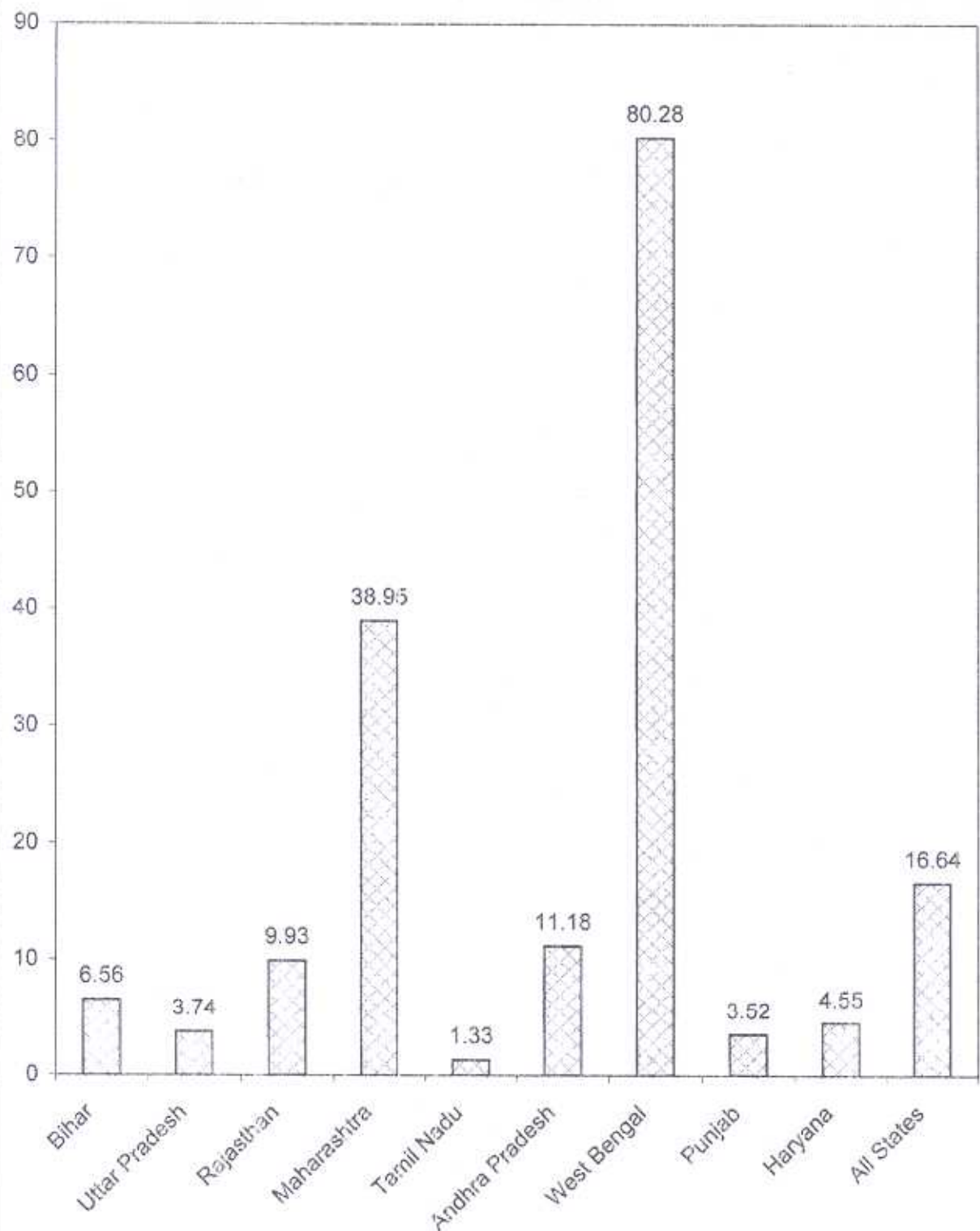
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam(Rs.22.67) followed by Mizoram (Rs. 10.78), Himachal Pradesh (Rs. 7.42), Arunachal Pradesh (Rs.7.36) and Sikkim (Rs.6.67). In the remaining special category States, it was less than Rs. 4.00. The per capita revenue receipt from State Excise ranged from Rs. 9.54 in Manipur to Rs. 441.00 in Himachal Pradesh. The Per capita revenue receipts from Sales Tax ranged from Rs. 160.18 in Arunachal Pradesh to Rs. 690.33 in Sikkim. In these special category States the per capita revenue receipt from Tax on Vehicles was maximum in Himachal Pradesh(Rs. 132.23) and minimum in Manipur(Rs.14.33). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 61 in all the special category States except in Uttaranchal (Rs. 141.78).

The details of per capita State's own Tax Revenue of individual States during 2002-2003 (Accounts) are given in Table 2.10. Graphic presentation of data of selected States has also been given alongwith the Table.

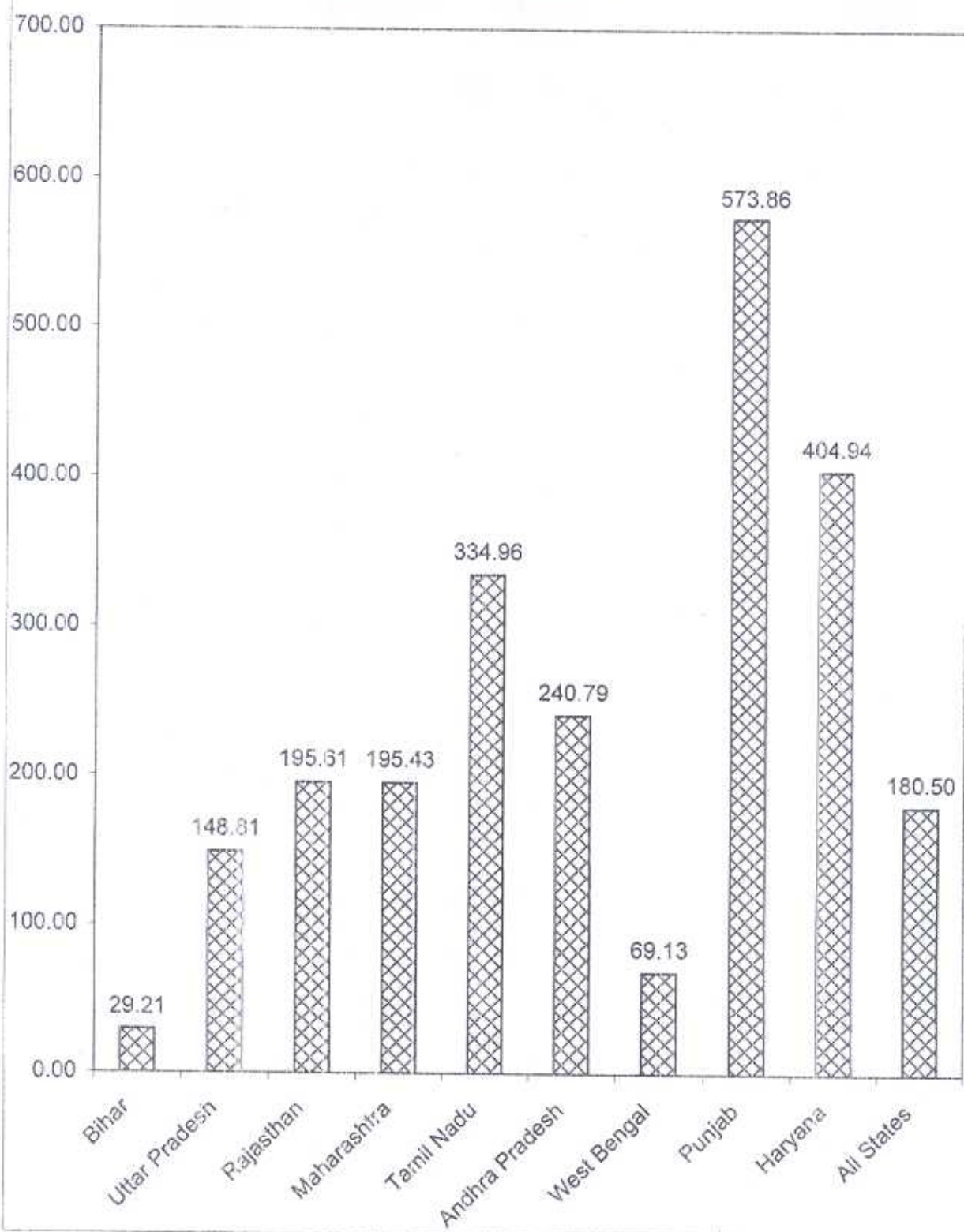
Table-2.10
Per Capita State's own Tax Revenue of Individual State's during 2002-2003 (Accounts)

Sr. No.	State	(In Rs.)						
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	11.18	240.79	1079.40	120.55	129.66	54.94	1636.52
2	Bihar	6.56	29.21	190.07	23.95	46.73	26.46	322.98
3	Chhattisgarh	5.87	169.03	515.15	73.74	69.21	254.58	1087.59
4	Delhi	0.01	500.47	2678.05	110.62	301.23	81.47	3671.85
5	Goa	19.36	334.14	3137.07	262.71	189.71	358.36	4301.36
6	Gujarat	18.31	9.06	1202.33	155.41	124.98	320.78	1830.86
7	Haryana	4.55	404.94	1537.99	52.71	249.49	307.78	2557.46
8	Jharkhand	2.56	80.90	585.39	65.97	33.09	54.41	822.32
9	Karnataka	11.08	339.25	1017.39	125.59	207.31	189.84	1940.47
10	Kerala	11.85	204.65	1649.12	158.40	150.16	79.68	2253.86
11	Madhya Pradesh	6.46	142.68	465.74	68.69	85.75	219.49	988.82
12	Maharashtra	38.95	195.43	1359.71	94.88	284.59	325.93	2299.50
13	Orissa	21.91	65.62	428.06	68.63	36.23	145.38	765.82
14	Punjab	3.52	573.86	1233.91	178.26	224.47	79.55	2293.57
15	Rajasthan	9.93	195.61	588.68	110.64	88.31	77.61	1070.78
16	Tamil Nadu	1.33	334.96	1519.75	118.16	171.02	127.63	2272.85
17	Uttar Pradesh	3.74	148.81	414.89	36.04	121.06	19.01	743.56
18	West Bengal	80.28	69.13	511.16	30.41	87.85	80.48	859.32
Aggregate-I		16.97	132.71	839.25	82.23	135.21	128.90	1385.27
Special Category								
19	Arunachal Pradesh	7.36	129.64	160.18	15.91	19.09	0.00	332.18
20	Assam	22.67	44.41	525.87	42.44	18.25	52.39	706.03
21	Himachal Pradesh	7.42	441.00	618.29	132.23	60.32	172.24	1431.50
22	Jammu & Kashmir	2.47	198.07	447.62	30.12	22.09	228.83	929.19
23	Manipur	3.46	9.54	179.92	14.33	7.92	55.33	271.50
24	Meghalaya	1.33	137.29	363.33	19.25	12.29	20.08	603.58
25	Mizoram	10.78	14.33	202.22	28.44	0.89	54.11	310.78
26	Nagaland	2.05	9.90	205.80	23.70	2.85	65.15	309.45
27	Sikkim	6.67	374.17	690.33	39.17	57.50	591.00	1758.83
28	Tripura	3.97	35.48	384.76	16.03	23.67	40.45	554.36
29	Uttaranchal	2.90	232.60	633.40	82.39	141.78	31.29	1174.36
Aggregate-II		11.74	147.23	491.76	49.82	38.60	92.04	831.19
Overall		16.64	190.50	817.62	80.21	129.20	126.61	1350.78

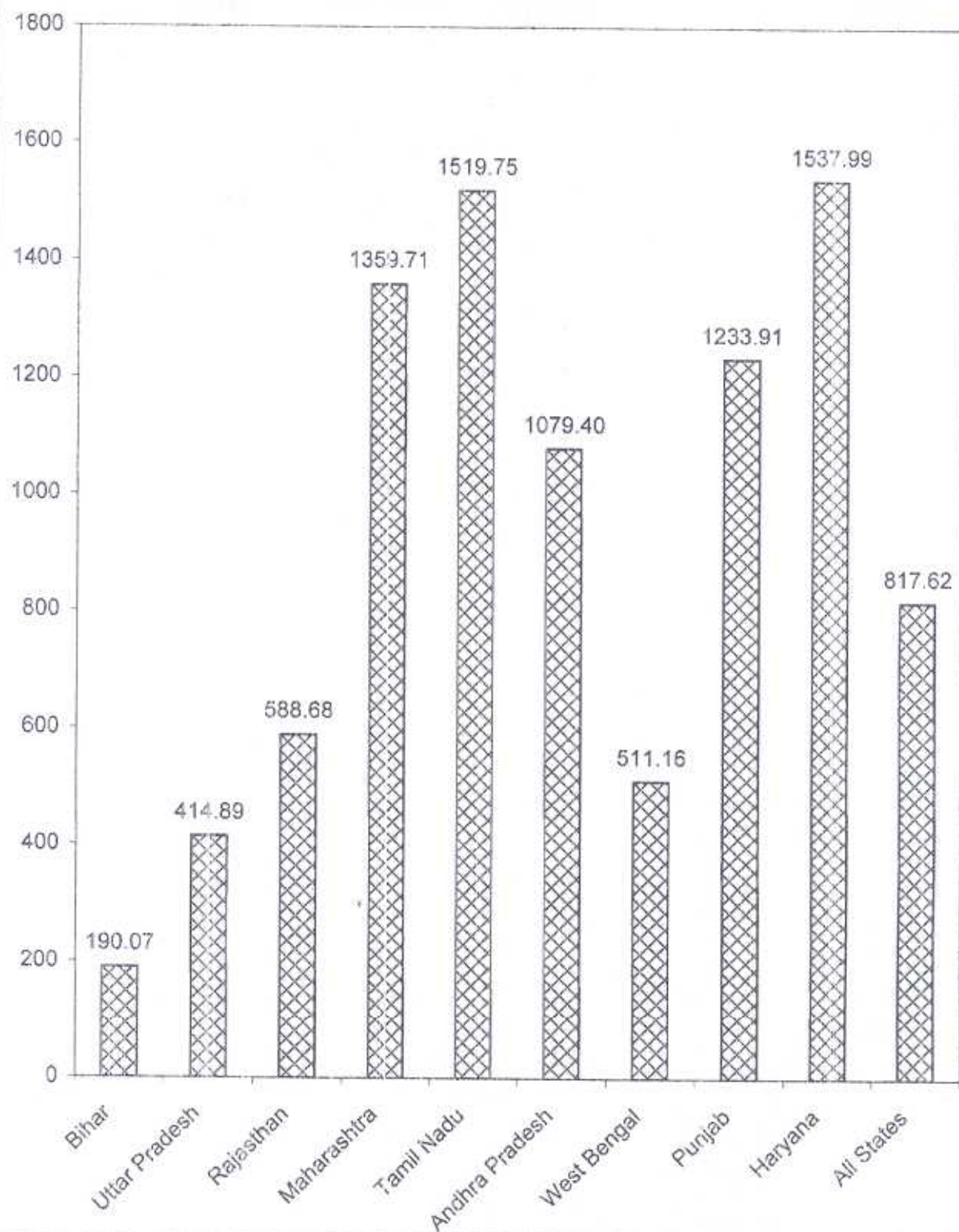
**Per Capita Land Revenue of Selected States
during 2002-2003 (Accounts) (In Rs.)**



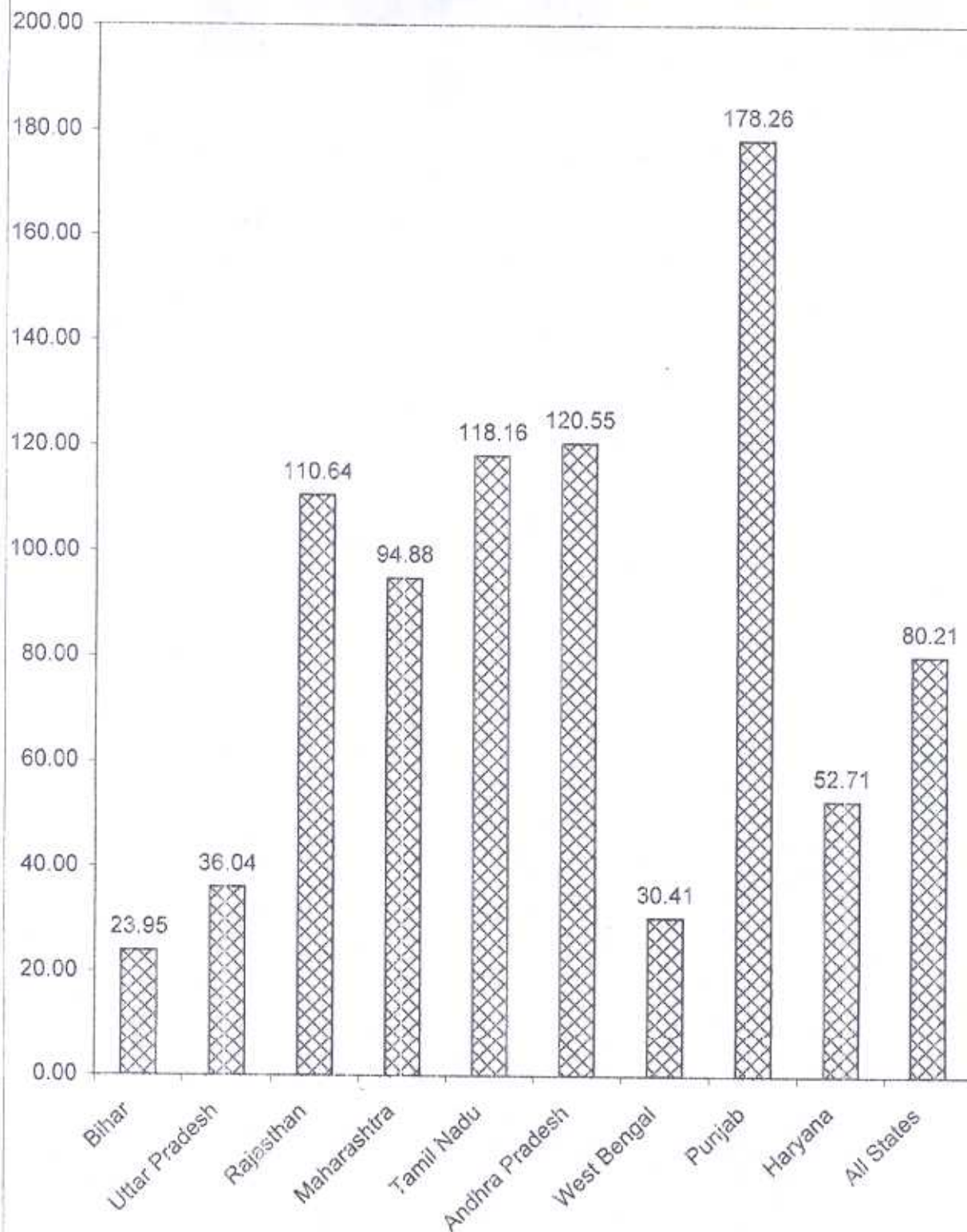
**Per Capita State Excise of Selected States
during 2002-2003 (Accounts) (In Rs.)**



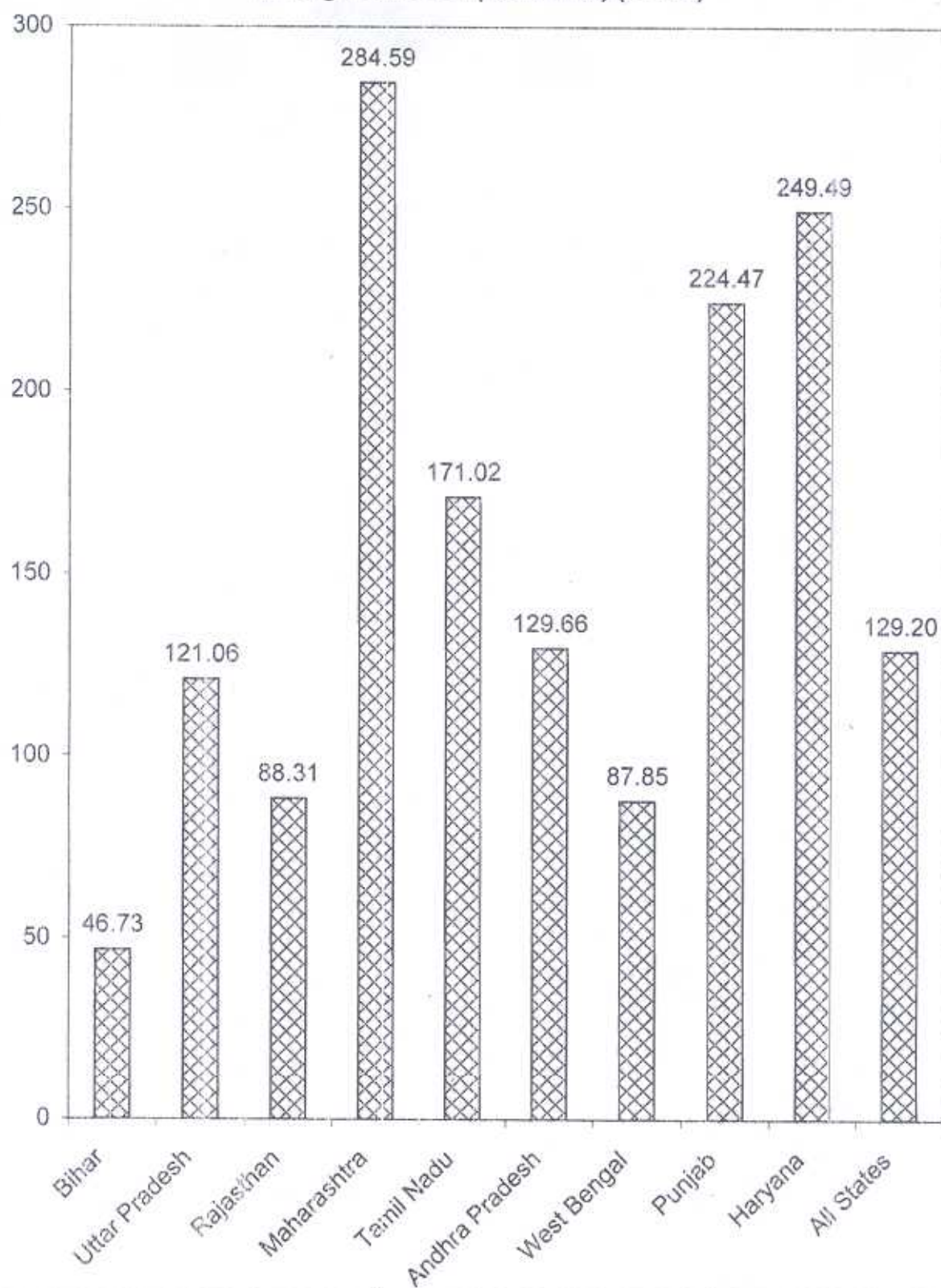
**Per Capita Sales Tax of Selected States
during 2002-2003 (Accounts) (In Rs.)**



**Per Capita Tax on Vehicles of Selected States
during 2002-2003 (Accounts) (In Rs.)**



Per Capita Stamps and Registration fees of Selected States
during 2002-2003 (Accounts) (In Rs.)



2.11 2003-2004 (Revised Estimates)

2.11 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal(Rs. 121.97) and minimum in Jharkhand (Rs. 2.77) whereas it was Rs.3.21 in Tamil Nadu, Rs. 3.83 in Punjab, Rs.4.28 in Uttar Pradesh, Rs.5.18 in Chhattisgarh, Rs.7.68 in Andhra Pradesh, Rs.8.60 in Bihar and Rs.9.28 in Haryana. In Delhi the per capita revenue receipt from Land Revenue was nil. The per capita revenue receipt from State Excise was maximum in Punjab (Rs.595.24) followed by Delhi (Rs.469.80), Karnataka (Rs. 430.50),Haryana (Rs. 423.08). The per capita revenue receipts from State Excise was minimum in Gujarat (Rs.8.96) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 228.82 in Bihar to Rs. 3857.14 in Goa whereas it was Rs. 1717.19 in Haryana. The per capita revenue receipt from Tax on Vehicles was maximum in Goa (Rs.328.57) and minimum in Uttar Pradesh(Rs.26.01) whereas it was Rs. 31.54 in Bihar, Rs. 42.12 West Bengal and Rs. 56.56 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 307.85) and minimum in Jharkhand (Rs. 38.43) whereas it was Rs. 282.81 in Haryana.

2.11 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam(Rs. 25.29) followed by Mizoram (Rs. 15.11) and Uttaranchal (Rs.14.24). In the remaining special category States it was less than Rs. 11.00. The per capita revenue receipt from State Excise ranged from Rs. 10.00 in Nagaland to Rs. 457.14 in Himachal Pradesh. The per capita revenue receipt from Sales Tax ranged from Rs. 172.73 in Arunachal Pradesh to Rs. 722.90 in Uttaranchal. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 140.35) and minimum in Manipur(Rs. 15.40). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 60 except in Uttaranchal (Rs. 190.72).

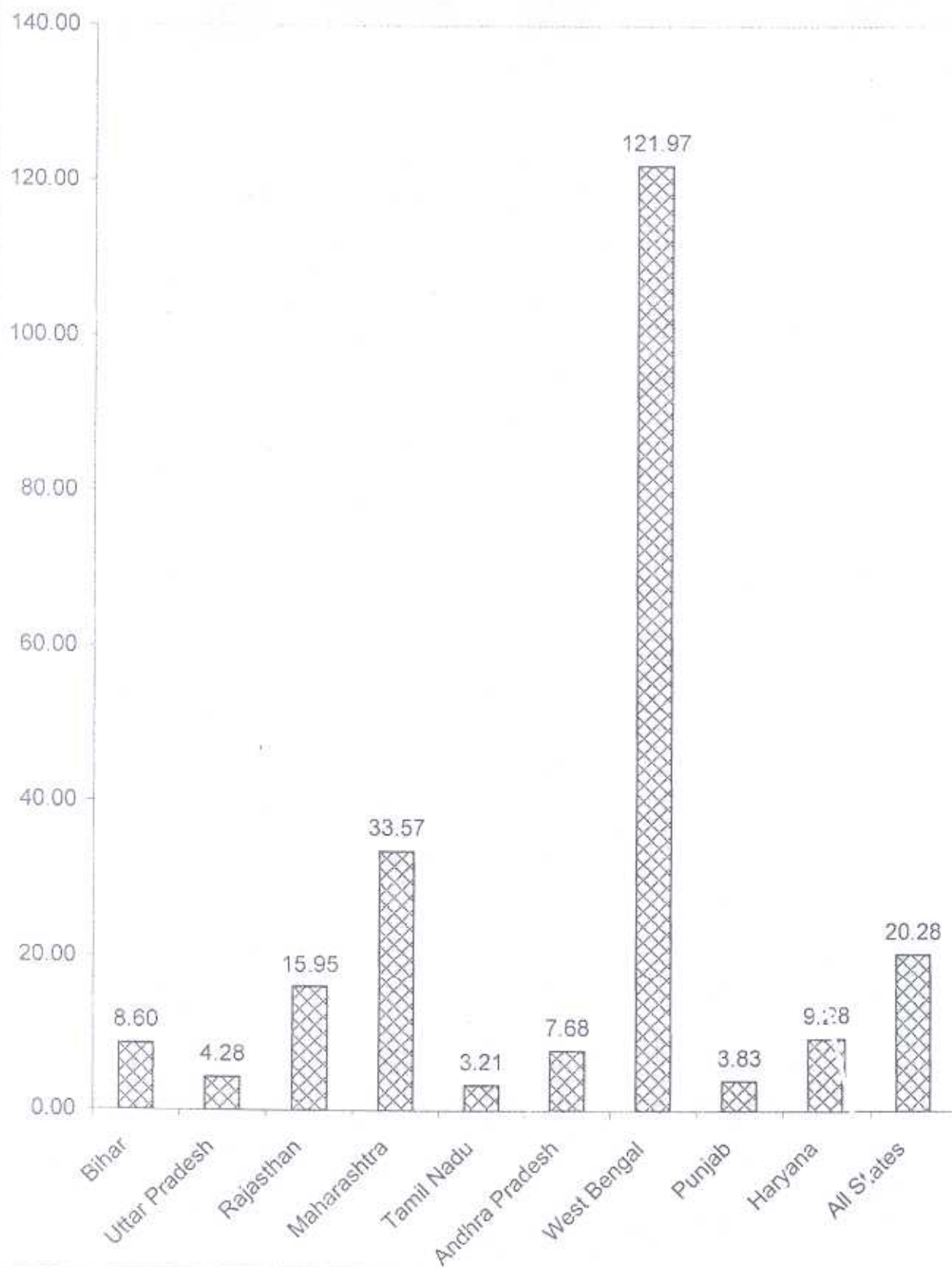
The details of per capita State's own Tax Revenue of individual States during 2003-2004 (R.E) are given in Table 2.11. Graphic presentation of data of selected States has also been given alongwith the Table.

Table-2.11

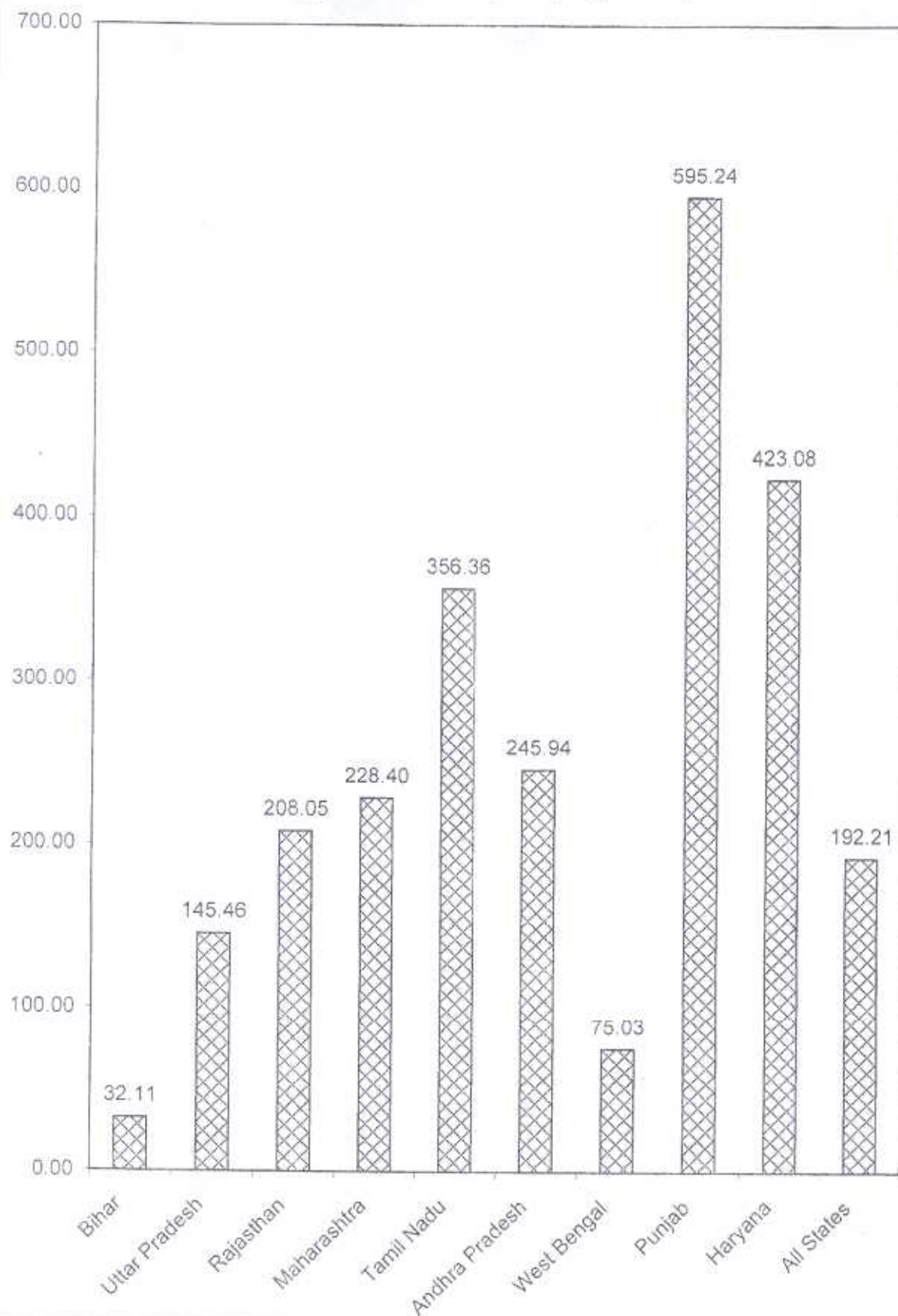
Per Capita State's own Tax Revenue of Individual State's during 2003-2004 (Revised Estimates)

Sr. No.	State	(In Rs.)						
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	7.68	245.94	1218.07	145.71	134.08	58.82	1810.00
2	Bihar	8.60	32.11	228.82	31.54	55.05	29.31	385.43
3	Chhattisgarh	5.28	196.79	581.54	70.32	77.98	278.00	1207.92
4	Delhi	0.00	469.80	2817.45	114.09	268.46	85.91	3755.71
5	Goa	46.79	392.86	3857.14	328.57	285.71	437.14	5348.21
6	Gujarat	16.58	8.96	1379.96	176.88	151.35	411.86	2145.59
7	Haryana	9.28	423.08	1717.19	56.56	282.81	326.65	2815.56
8	Jharkhand	2.77	89.85	551.59	74.00	38.43	53.90	810.55
9	Karnataka	13.39	430.50	1272.54	161.54	248.63	251.90	2178.51
10	Kerala	12.33	210.09	1896.02	178.90	209.32	117.79	2674.46
11	Madhya Pradesh	9.64	167.97	504.92	78.01	86.35	194.41	1041.30
12	Maharashtra	33.57	228.40	1537.74	101.79	307.85	378.77	2586.11
13	Orissa	21.11	79.16	466.09	74.04	42.08	153.40	835.89
14	Punjab	3.83	595.24	1418.65	178.57	297.62	107.71	2601.52
15	Rajasthan	15.95	208.05	704.70	142.97	117.45	86.55	1275.17
16	Tamil Nadu	3.21	356.36	1641.93	156.70	200.84	139.66	2498.59
17	Uttar Pradesh	4.28	145.46	433.57	26.01	127.21	45.42	701.95
18	West Bengal	121.97	75.03	595.19	42.12	99.16	127.83	1061.99
Aggregate-I		20.69	194.52	942.76	93.98	152.65	154.41	1559.02
Special Category								
19	Arunachal Pradesh	10.91	118.18	172.73	18.18	19.09	0.00	339.09
20	Assam	25.29	49.28	627.32	47.10	20.25	82.67	851.90
21	Himachal Pradesh	6.05	457.14	693.65	140.35	59.35	229.51	1586.05
22	Jammu & Kashmir	1.61	193.53	540.28	36.67	28.55	265.98	1066.61
23	Manipur	2.52	10.00	176.00	15.40	9.04	65.36	278.32
24	Meghalaya	1.75	295.83	400.00	24.83	16.25	32.17	770.83
25	Mizoram	15.11	15.11	205.56	33.33	1.00	51.22	321.33
26	Nagaland	1.43	10.00	252.38	28.57	2.86	50.00	355.24
27	Sikkim	4.17	380.17	450.00	24.17	11.17	443.50	1316.17
28	Tripura	4.48	94.88	445.45	24.24	36.36	76.39	681.82
29	Uttaranchal	14.24	307.51	722.90	97.26	190.72	26.13	1358.80
Aggregate-II		14.13	157.52	571.65	56.32	47.32	116.63	963.57
Overall		20.28	192.21	919.59	91.63	146.07	152.05	1521.84

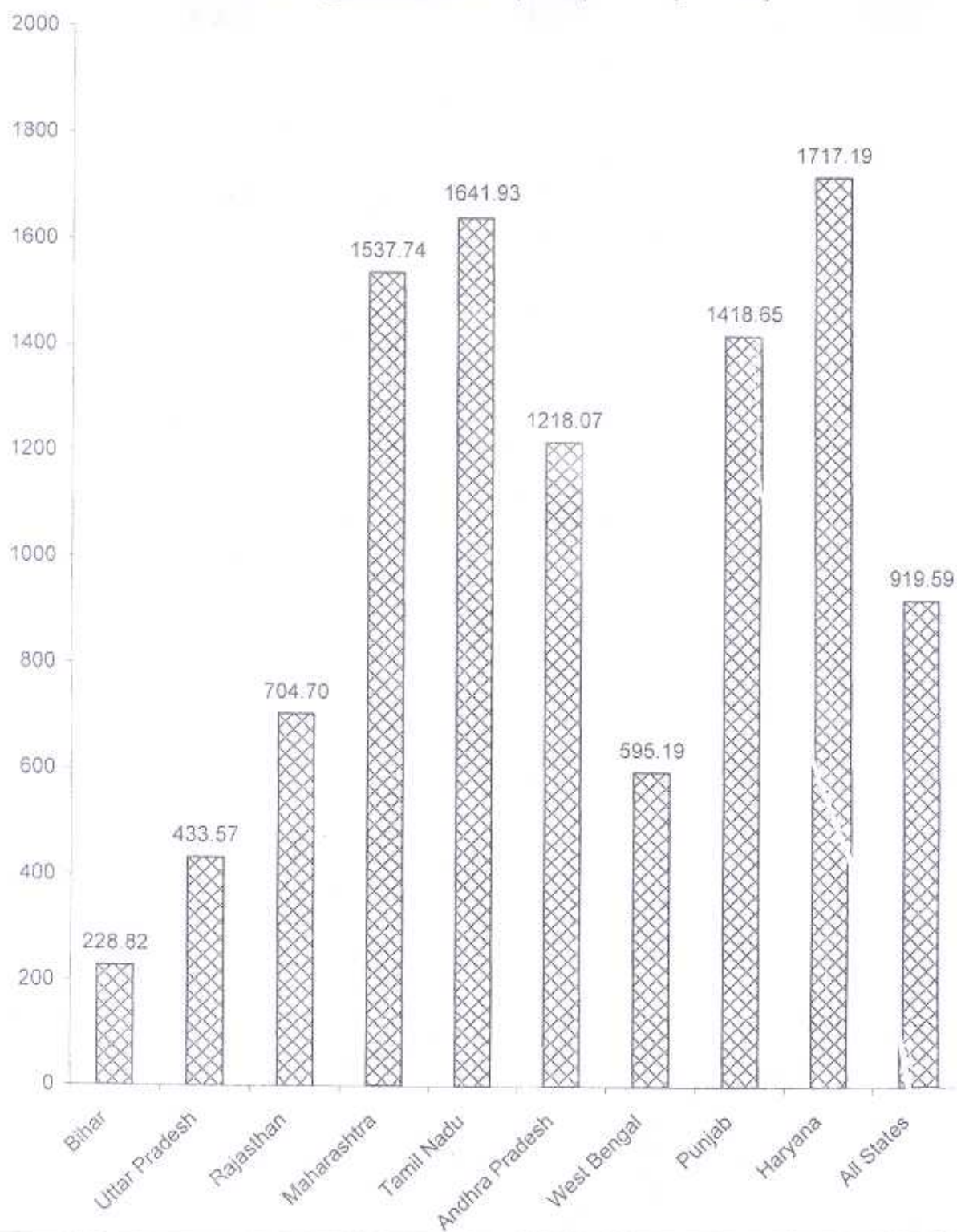
**Per Capita Land Revenue of Selected States
during 2003-2004 (R.E.) (In Rs.)**



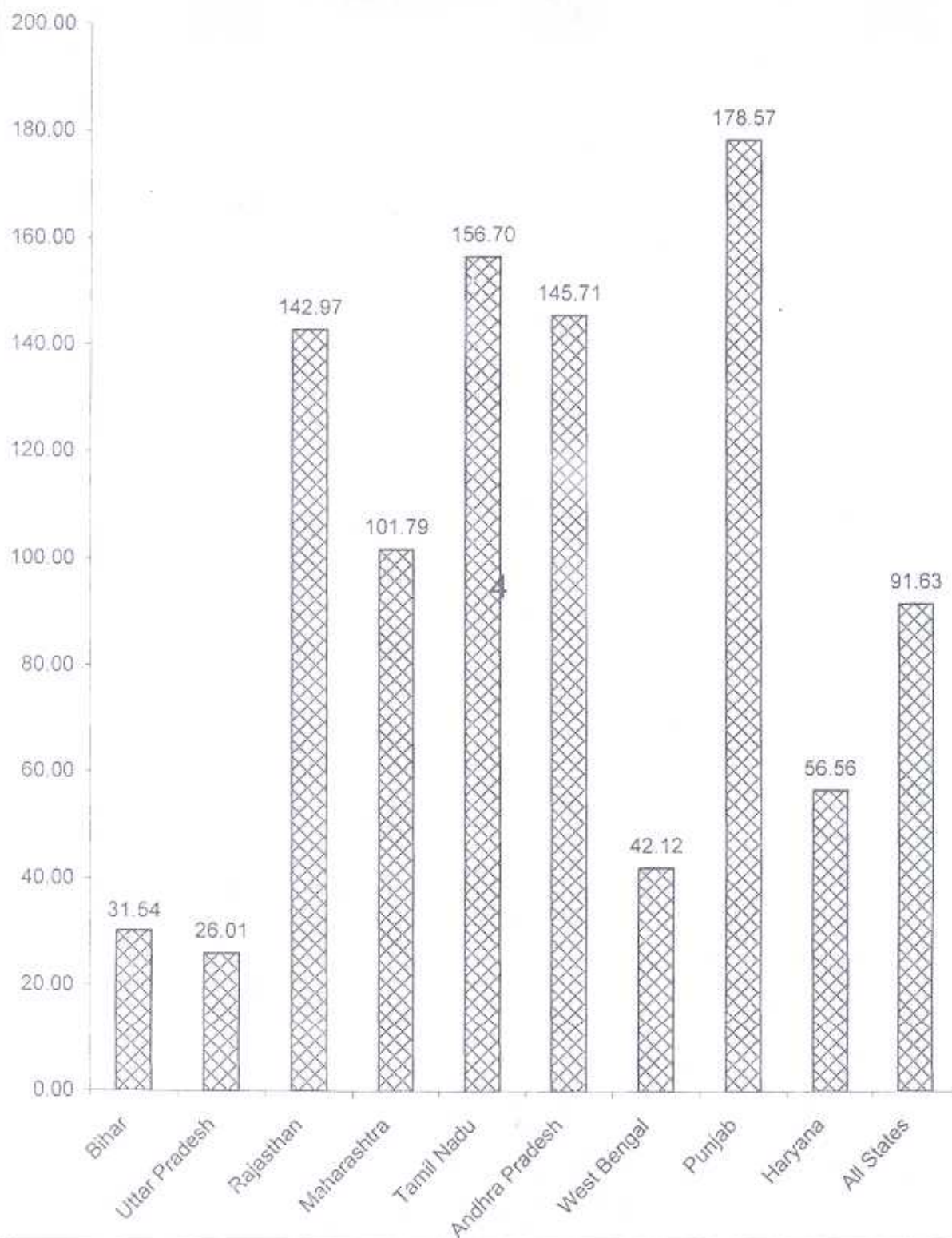
**Per Capita State Excise of Selected States
during 2003-2004 (R.E.) (In Rs.)**



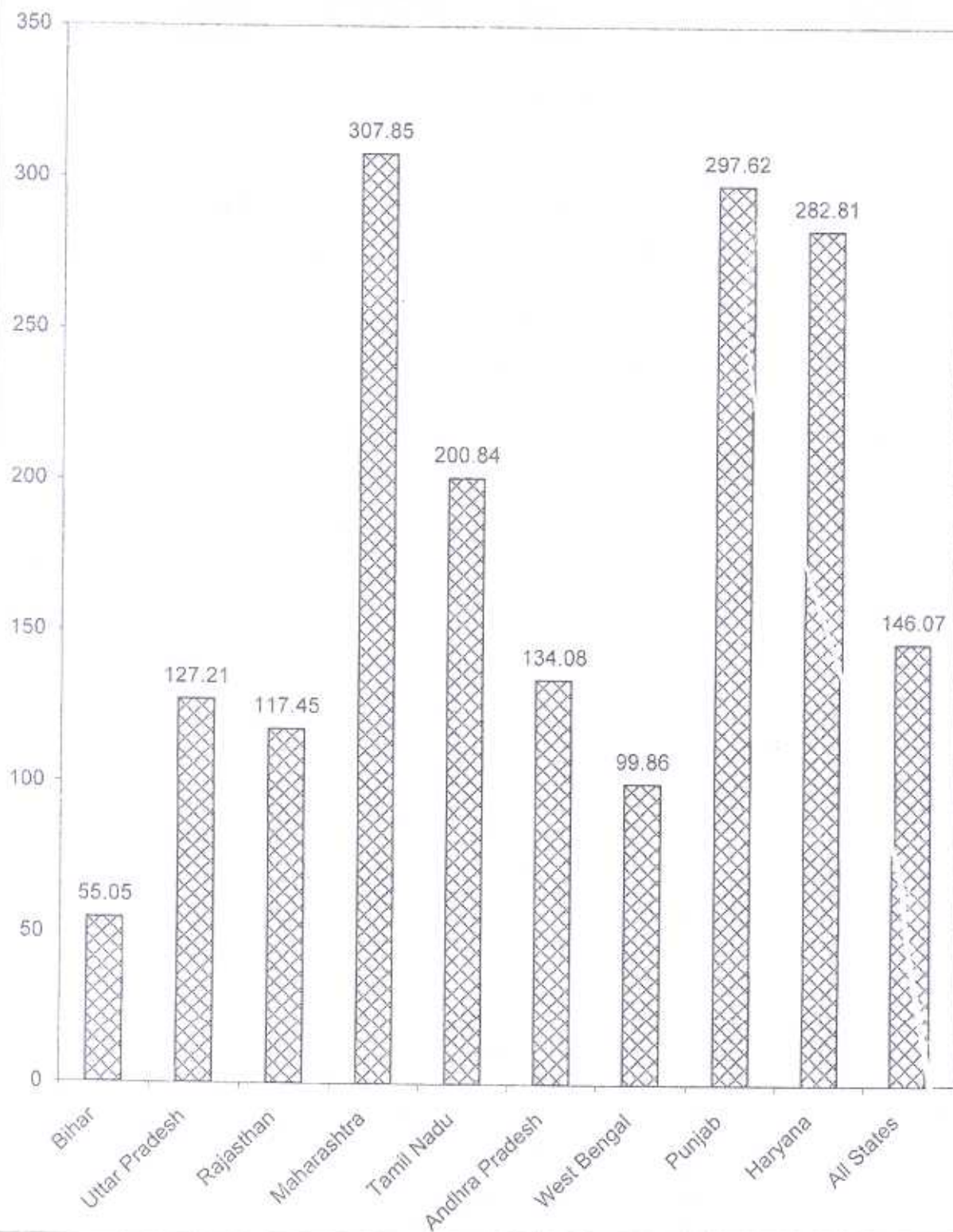
**Per Capita Sales Tax of Selected States
during 2003 -2004 (R.E.) (In Rs.)**



**Per Capita Tax on Vehicles of Selected States
during 2003-2004 (R.E.) (In Rs.)**



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



2.12 2004-2005 (Budget Estimates)

2.12 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue was estimated maximum in West Bengal (Rs. 149.59) and minimum in Tamil Nadu (Rs. 3.33) whereas it was estimated Rs. 4.12 in Punjab, Rs. 4.19 in Uttar Pradesh, Rs. 5.93 in Jharkhand, Rs. 6.89 in Chhattisgarh, Rs. 9.44 in Madhya Pradesh, Rs. 9.47 in Bihar, Rs. 13.08 in Kerala, Rs. 14.88 in Karnataka, Rs. 15.99 in Andhra Pradesh, Rs. 16.46 in Rajasthan, Rs. 18.02 in Gujarat, Rs. 22.40 in Orissa and Rs. 26.96 in Haryana. The per capita revenue receipt from State Excise was estimated maximum in Punjab (Rs. 598.04) followed by Delhi (Rs. 551.95), Karnataka (Rs. 476.94) and Haryana (Rs. 442.22). The per capita revenue receipt from State Excise was estimated minimum in Gujarat (Rs. 9.52) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 278.97 in Bihar to Rs. 4000.00 in Goa whereas it was estimated Rs. 1888.89 in Haryana. The per capita revenue receipt from Tax on Vehicles was estimated maximum in Goa (Rs. 366.67) and minimum in Uttar Pradesh (Rs. 28.05) whereas it was Rs. 34.72 in Bihar, Rs. 58.33 in Haryana and Rs. 65.17 in West Bengal. The per capita revenue receipts from Stamps and Registration fees was estimated maximum in Punjab (Rs. 313.73) and minimum in Jharkhand (Rs. 43.71) whereas it was Rs. 311.11 in Haryana.

2.12 (b) Special Category States

In the special category States, the per capita revenue receipt from Land revenue was estimated maximum in Assam (Rs. 27.53) followed by Arunachal Pradesh (Rs. 16.67), Mizoram (15.56). In the remaining all the special category States it was estimated less than Rs. 5.00. The per capita revenue receipts from State Excise was estimated to range from Rs. 11.20 in Manipur to Rs. 494.24 in Himachal Pradesh. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 180.00 in Manipur to Rs. 798.08 in Uttaranchal. In these special category States, the per capita revenue receipt from Tax on Vehicles was estimated maximum in Himachal Pradesh (Rs. 149.51) and minimum in Manipur (Rs. 17.28). The per capita revenue receipts from Stamps and Registration fees was estimated less than Rs. 64 except in Uttaranchal where it was estimated Rs. 170.29.

The details of per capita State's own Tax Revenue of individual States during 2004-2005 (B.E) are given in Table 2.12. Graphic presentation of data of selected State has also been given along with the Table.

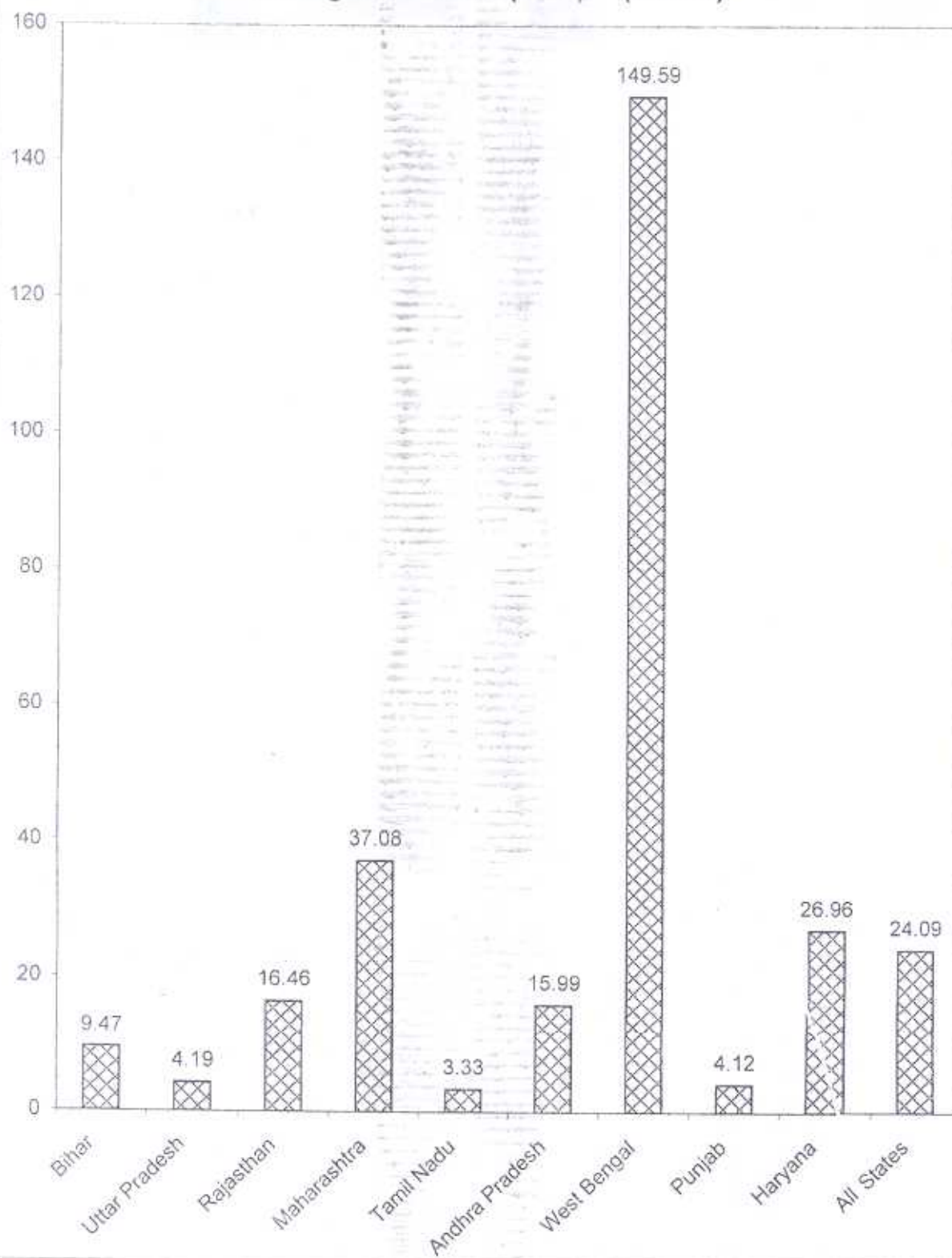
Table-2.12

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

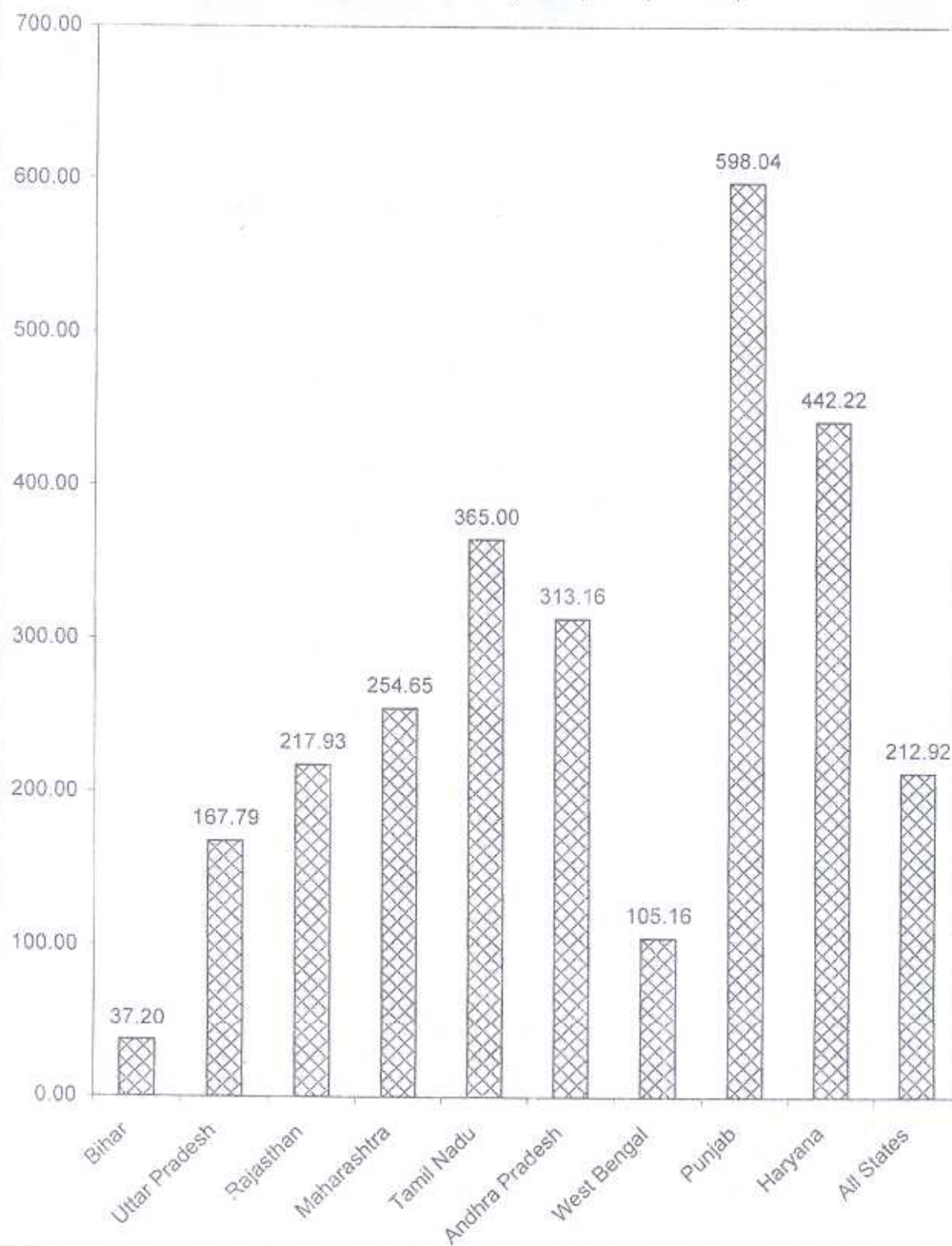
(In Rs.)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.99	313.16	1421.29	176.46	165.87	89.74	2182.51
2	Bihar	9.47	37.20	278.97	34.72	60.88	29.27	450.52
3	Chhattisgarh	6.89	224.22	669.37	80.72	89.69	293.92	1364.80
4	Delhi	0.00	551.95	3113.64	178.57	275.97	114.61	4234.74
5	Goa	46.60	403.33	4000.00	366.67	266.67	491.13	5574.40
6	Gujarat	18.02	9.52	1471.51	170.37	153.63	395.63	2218.67
7	Haryana	26.96	442.22	1888.89	58.33	311.11	346.04	3073.56
8	Jharkhand	5.93	43.71	623.24	78.53	43.71	44.71	839.82
9	Karnataka	14.88	476.94	1469.11	175.72	289.86	283.27	2709.78
10	Kerala	13.08	226.59	2151.97	187.31	261.74	99.70	2940.39
11	Madhya Pradesh	9.44	186.62	609.23	84.62	104.32	205.32	1199.56
12	Maharashtra	37.08	254.65	1654.26	113.12	330.56	398.06	2767.74
13	Orissa	22.40	84.57	509.90	79.27	44.76	164.44	905.33
14	Punjab	4.12	598.04	1578.43	182.35	313.73	111.76	2788.43
15	Rajasthan	16.46	217.93	737.83	132.40	131.58	126.62	1362.82
16	Tamil Nadu	3.33	365.00	1621.74	170.98	209.66	137.16	2707.86
17	Uttar Pradesh	4.19	167.79	503.36	28.05	143.40	49.81	896.60
18	West Bengal	149.59	105.16	693.14	65.17	113.15	114.74	1240.96
Aggregate-I		24.77	215.79	1056.20	103.06	169.97	163.10	1732.90
Special Category								
19	Arunachal Pradesh	16.67	116.67	170.83	18.33	17.50	372.33	712.33
20	Assam	27.53	56.66	724.70	52.47	24.33	89.90	975.59
21	Himachal Pradesh	4.84	494.24	789.33	149.51	63.57	242.87	1744.37
22	Jammu & Kashmir	2.19	195.02	588.74	32.98	28.21	284.13	1131.26
23	Manipur	2.84	11.20	180.00	17.28	10.12	68.68	290.12
24	Meghalaya	1.83	325.00	449.96	26.25	17.50	33.63	854.17
25	Mizoram	15.66	15.11	211.11	35.56	1.11	54.00	332.44
26	Nagaland	2.38	11.90	287.43	29.05	3.81	67.62	402.19
27	Sikkim	4.17	433.33	583.33	29.17	11.83	496.50	1558.33
28	Tripura	4.91	117.65	588.24	32.35	44.12	80.38	867.65
29	Uttaranchal	3.40	331.46	798.08	103.89	170.29	33.83	1440.94
Aggregate-II		13.78	169.79	650.12	60.13	47.04	132.65	1073.50
Overall		24.09	212.92	1030.88	100.39	162.31	161.20	1691.78

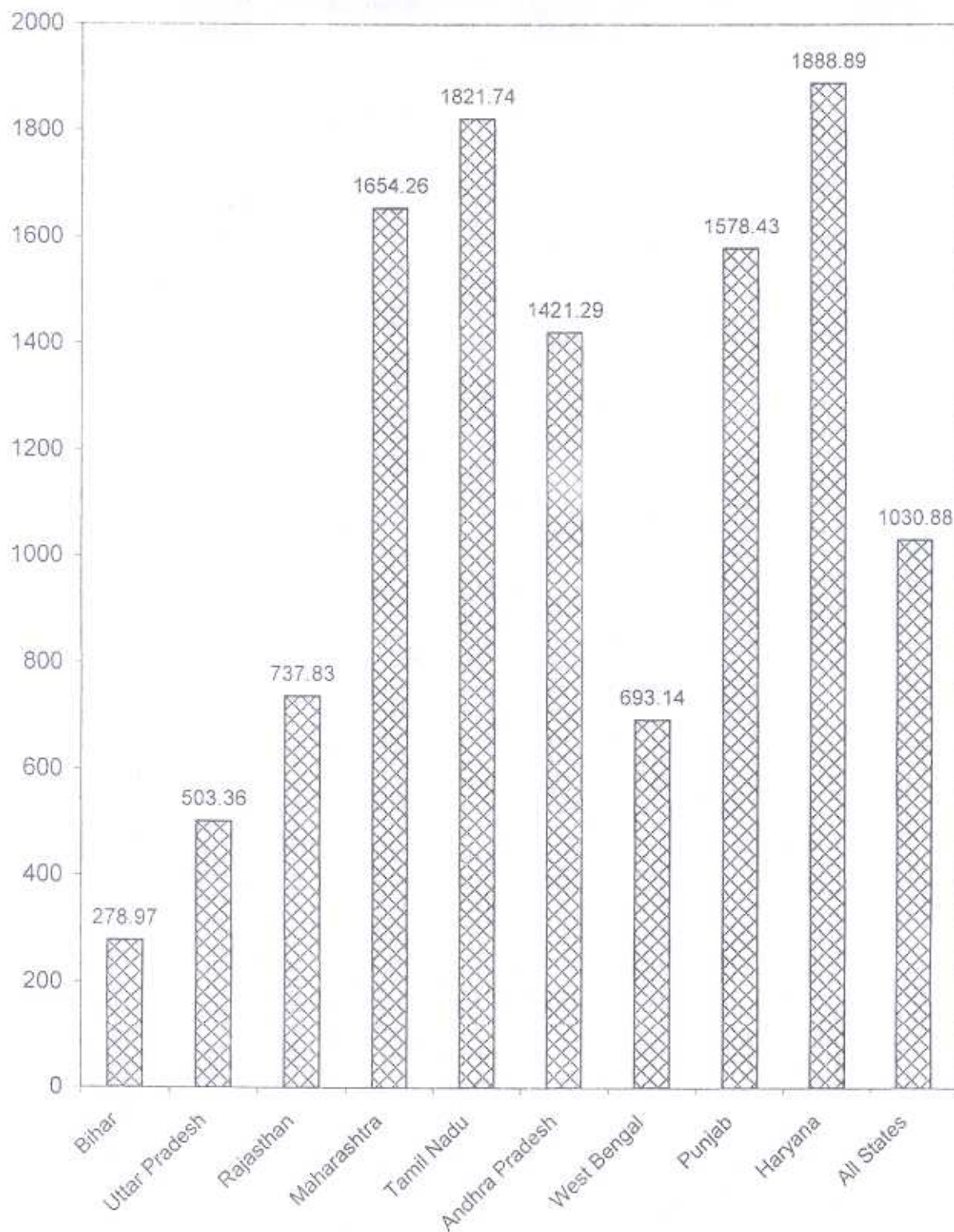
**Per Capita Land Revenue of Selected States
during 2003-2004 (R.E.) (In Rs.)**



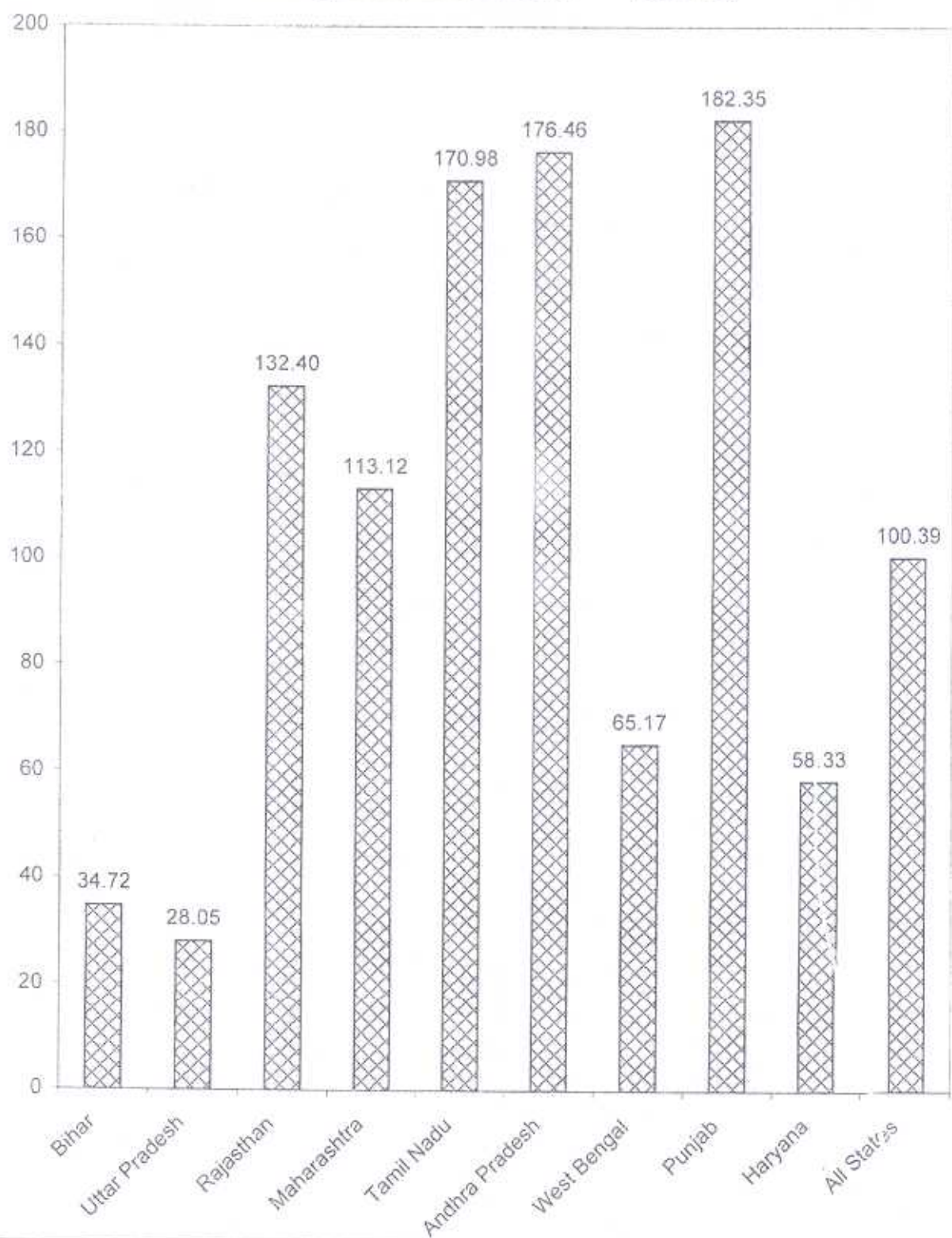
**Per Capita State Excise of Selected States
during 2004-2005 (B.E.) (In Rs.)**



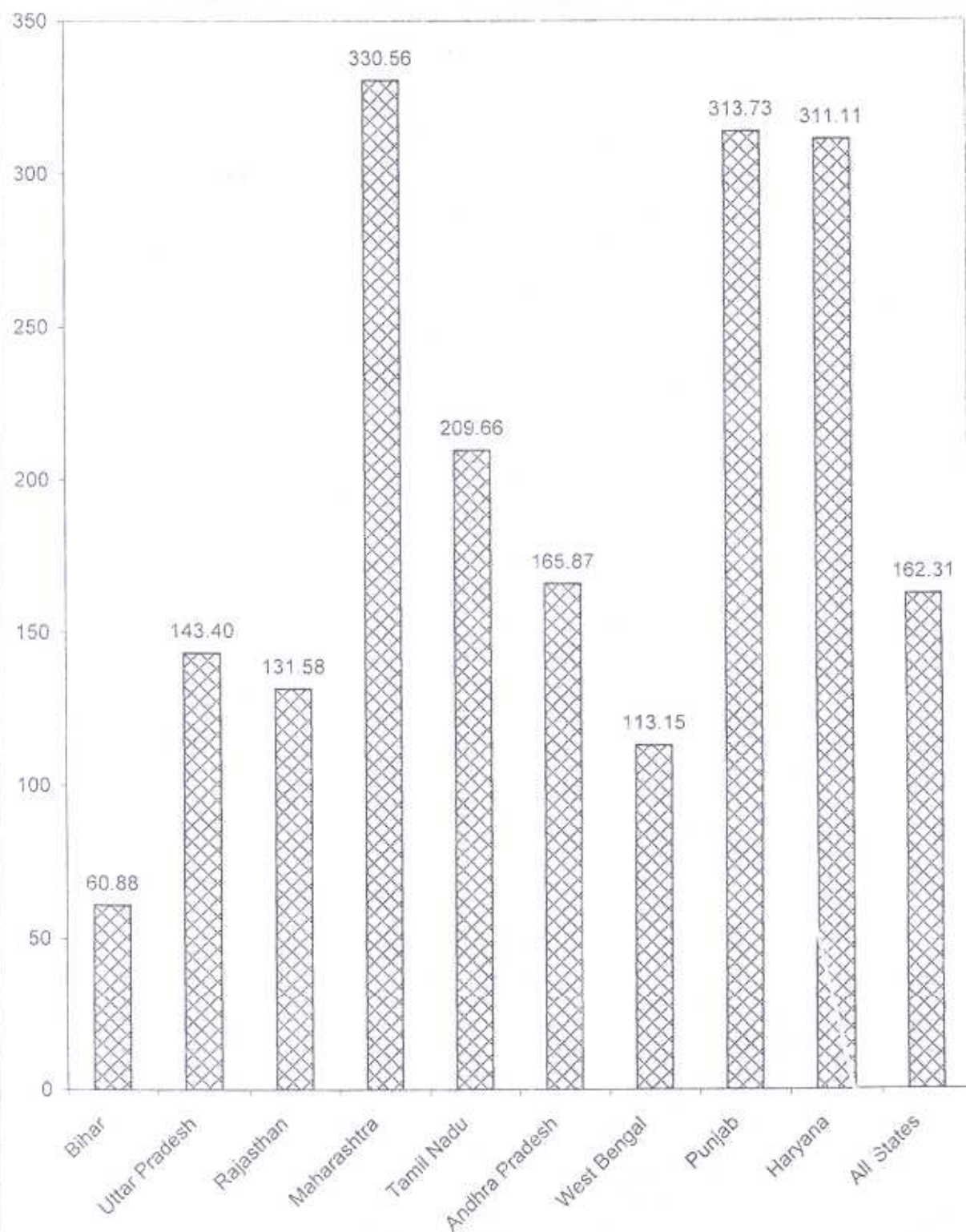
**Per Capita Sales Tax of Selected States
during 2004-2005 (B.E.) (In Rs.)**



**Per Capita Tax on Vehicles of Selected States
during 2004-2005 (B.E.) (In Rs.)**



**Per Capita Stamps and Registration fees of Selected
Staes during 2004-2005 (B.E.) (In Rs.)**



CHAPTER III

APPLICATION OF THE RESOURCES OF THE STATES

(i) Revenue Expenditure

3.1 2002-2003 (Accounts)

Out of the total revenue expenditure of Rs. 335450.76 crore of all the States during 2002-2003 (Accounts), 53.83% of total revenue expenditure was incurred on developmental activities and the remaining 46.17% was incurred on non-developmental activities.

In all the States, the developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except in Punjab (37.31%), West Bengal (44.65%), Bihar (49.12%), Uttar Pradesh (49.16%), Jammu & Kashmir (47.67%), Nagaland (46.98%) and Sikkim (25.33%).

3.1 (a) Non-Special Category States

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Chhattisgarh (63.82%) followed by Jharkhand (63.61%), Gujarat (60.79%), Delhi (60.24%), Madhya Pradesh (59.82%), Karnataka (59.15%), Andhra Pradesh (57.52%) and Haryana (57.17%) whereas it was minimum in Punjab (37.31%).

3.1 (b) Special Category States

In all the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except in Sikkim (25.33%), Nagaland (46.98%) and Jammu and Kashmir (47.67%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2002-2003 (Accounts) are given in Tables 3.1 (a) & 3.1 (b).

Table-3.1(a)
State wise Revenue Expenditure of Individual States during 2002-2003 (Accounts)
 (Rs. in Crores)

Sr. No.	State	Development Revenue Expenditure	Non Development Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	14988.79	11070.10	26056.89
2	Bihar	6888.77	7136.58	14025.35
3	Chhattisgarh	3529.50	2000.50	5530.00
4	Delhi	2769.79	1828.41	4598.20
5	Goa	1088.54	911.52	2000.06
6	Gujarat	13033.51	8406.62	21440.13
7	Haryana	5341.18	4000.94	9342.12
8	Jharkhand	4921.96	2815.26	7737.22
9	Karnataka	11128.66	7685.84	18814.5
10	Kerala	8019.96	6736.09	14756.05
11	Madhya Pradesh	8708.95	5850.85	14559.80
12	Maharashtra	21853.60	18620.71	40474.31
13	Orissa	5062.33	4952.35	10014.68
14	Punjab	5531.59	9293.54	14825.13
15	Rajasthan	9370.17	7645.61	17015.78
16	Tamil Nadu	14235.67	11452.03	25687.70
17	Uttar Pradesh	16191.24	16747.26	32938.50
18	West Bengal	10341.03	12819.76	23160.79
Sub total-I		163003.24	139973.97	302977.21
Special Category				
19	Arunachal Pradesh	666.83	364.56	1031.39
20	Assam	3992.76	3119.74	7112.50
21	Himachal Pradesh	2954.86	2186.30	5141.16
22	Jammu & Kashmir	3057.06	3355.62	6412.68
23	Manipur	764.52	650.58	1415.10
24	Meghalaya	720.71	483.84	1204.55
25	Mizoram	725.33	405.63	1130.96
26	Nagaland	707.61	798.67	1506.28
27	Sikkim	476.87	1405.75	1882.62
28	Tripura	1091.91	868.81	1960.72
29	Uttaranchal	2419.06	1255.53	3675.59
Sub total-II		17577.52	14896.03	32473.55
Total-I+II (All States)		180580.76	154870.00	335450.76

Table-3.1(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2002-2003 (Accounts)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	57.52	42.48	100.00
2	Bihar	49.12	50.88	100.00
3	Chhattisgarh	63.62	36.38	100.00
4	Delhi	60.24	39.76	100.00
5	Goa	54.43	45.57	100.00
6	Gujarat	60.79	39.21	100.00
7	Haryana	57.17	42.83	100.00
8	Jharkhand	63.61	36.39	100.00
9	Karnataka	59.15	40.85	100.00
10	Kerala	54.35	45.65	100.00
11	Madhya Pradesh	59.82	40.18	100.00
12	Maharashtra	53.99	46.01	100.00
13	Orissa	50.55	49.45	100.00
14	Punjab	37.31	62.69	100.00
15	Rajasthan	55.07	44.93	100.00
16	Tamil Nadu	55.42	44.58	100.00
17	Uttar Pradesh	49.16	50.84	100.00
18	West Bengal	44.65	55.35	100.00
Aggregate-I		53.80	46.20	100.00
Special Category				
19	Arunachal Pradesh	64.65	35.35	100.00
20	Assam	56.14	43.86	100.00
21	Himachal Pradesh	57.47	42.53	100.00
22	Jammu & Kashmir	47.67	52.33	100.00
23	Manipur	54.03	45.97	100.00
24	Meghalaya	59.83	40.17	100.00
25	Mizoram	64.13	35.87	100.00
26	Nagaland	46.98	53.02	100.00
27	Sikkim	25.33	74.67*	100.00
28	Tripura	55.69	44.31	100.00
29	Uttaranchal	65.81	34.19	100.00
Aggregate-II		54.13	45.87	100.00
Overall		53.83	46.17	100.00

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

3.2 2003-2004 (Revised Estimates)

Out of the total revenue expenditure of Rs. 402052.50 crore of all the States during 2003-2004 (R.E.), 54.89% was incurred on developmental activities and the remaining 45.11 % was incurred on non-developmental activities .

In all the States, the developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except in Punjab (43.98%), West Bengal (44.21%), Jammu & Kashmir (48.61%), Bihar (49.45%), Sikkim (49.54%), Orissa (49.95%) and Nagaland (49.92%).

3.2 (a) Non-Special Category States

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Goa (67.40%) followed by Chhattisgarh (66.99%), Gujarat (61.83%), Delhi (59.93%), Madhya Pradesh (59.52%), Andhra Pradesh (59.31%), Jharkhand (59.19%), Uttar Pradesh (58.13%) and Haryana (57.27%) whereas it was minimum 43.98% in Punjab .

3.2 (b) Special Category States

In the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except in Jammu & Kashmir (48.61%), Sikkim (49.54%) and Nagaland (49.92%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2003-2004 (R.E.) are given in Tables-3.2 (a) & 3.2 (b).

Table-3.2(a)
State wise Revenue Expenditure of Individual States during 2003-2004 (R.E.)

Sr. No.	State	(Rs. In Crores)		
		Development Revenue Expenditure	Non Development Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	17980.99	12333.92	30314.91
2	Bihar	7235.50	7396.75	14632.25
3	Chhattisgarh	4763.11	2347.08	7110.19
4	Delhi	3170.58	2119.70	5290.28
5	Goa	1248.71	603.84	1852.55
6	Gujarat	14596.70	9010.73	23607.43
7	Haryana	6112.99	4560.52	10673.51
8	Jharkhand	4321.76	2980.21	7301.97
9	Karnataka	12349.27	10701.01	23050.28
10	Kerala	8695.52	7531.96	16227.48
11	Madhya Pradesh	11881.61	8080.74	19962.35
12	Maharashtra	24220.30	21975.20	46195.50
13	Orissa	6315.07	6327.75	12642.82
14	Punjab	7572.32	9643.57	17215.89
15	Rajasthan	10751.66	8618.87	19370.53
16	Tamil Nadu	13821.78	12728.26	26550.04
17	Uttar Pradesh	30692.00	22106.07	52798.07
18	West Bengal	11839.06	14941.02	26780.08
Sub total-I		197568.93	164007.20	361576.13
Special Category				
19	Arunachal Pradesh	995.48	446.63	1442.11
20	Assam	7104.96	4500.51	11605.47
21	Himachal Pradesh	2842.24	2567.28	5409.52
22	Jammu & Kashmir	3205.93	3389.91	6595.84
23	Manipur	1158.02	719.85	1877.87
24	Meghalaya	1028.06	557.93	1585.99
25	Mizoram	800.78	519.91	1320.69
26	Nagaland	876.11	878.92	1755.03
27	Sikkim	530.03	539.77	1069.80
28	Tripura	1215.88	984.89	2200.77
29	Uttaranchal	3344.87	2268.41	5613.28
Sub total-II		23102.36	17374.01	40476.37
Total-I+II (All States)		220671.29	181381.21	402052.50

Table-3.2(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2003-2004 (Revised Estimates)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	59.31	40.69	100.00
2	Bihar	49.45	50.55	100.00
3	Chhattisgarh	66.99	33.01	100.00
4	Delhi	59.93	40.07	100.00
5	Goa	67.40	32.60	100.00
6	Gujarat	61.83	38.17	100.00
7	Haryana	57.27	42.73	100.00
8	Jharkhand	59.19	40.81	100.00
9	Karnataka	53.58	46.42	100.00
10	Kerala	53.59	46.41	100.00
11	Madhya Pradesh	59.52	40.48	100.00
12	Maharashtra	52.43	47.57	100.00
13	Orissa	49.95	50.05	100.00
14	Punjab	43.98	56.02	100.00
15	Rajasthan	55.51	44.49	100.00
16	Tamil Nadu	52.06	47.94	100.00
17	Uttar Pradesh	58.13	41.87	100.00
18	West Bengal	44.21	55.79	100.00
	Aggregate-I	54.64	45.36	100.00
Special Category				
19	Arunachal Pradesh	69.03	30.97	100.00
20	Assam	61.22	38.78	100.00
21	Himachal Pradesh	52.54	47.46	100.00
22	Jammu & Kashmir	48.61	51.39	100.00
23	Manipur	61.67	38.33	100.00
24	Meghalaya	64.82	35.18	100.00
25	Mizoram	60.63	39.37	100.00
26	Nagaland	49.92	50.08	100.00
27	Sikkim	49.54	50.46	100.00
28	Tripura	55.25	44.75	100.00
29	Uttaranchal	59.59	40.41	100.00
	Aggregate-II	57.08	42.92	100.00
	Overall	54.89	45.11	100.00

3.4 2004-2005(Budget Estimates)

Out of the total revenue expenditure of Rs. 418062.62 crore of all the States during 2004-2005 (B.E.) , 51.83 % was estimated on developmental activities and the remaining 48.47% was estimated on non-developmental activities.

In all the States , the developmental revenue expenditure of a State to its total revenue expenditure was estimated more than 50.00% except in Sikkim (34.56%). Uttar Pradesh (42.16%), West Bengal (42.90%) Maharashtra (44.88%), Bihar (45.82%), Nagaland (46.15%), Orissa (46.61%), Punjab (47.27%) and Tamil Nadu (49.17%),

3.4 (a) Non-Special Category States

In the non special category States, the percentage of developmental revenue expenditure to total revenue expenditure of a State to its total revenue expenditure was estimated to be maximum in Chhattisgarh (63.78%) followed by Jharkhand(61.58%), Andhra Pradesh (59.56%), Gujarat (59.53%), Delhi (57.44%), Rajasthan (56.95%), Kerala (56.76%) and Haryana (55.31%). In Uttar Pradesh it was estimated at minimum level (42.16%) whereas it was 42.90% in West Bengal.

3.4 (b) Special Category States

In all the Special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was more than 50.00% except Sikkim (34.56%) and Nagaland (46.15%) .

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2004-2005(B.E.) are given in Tables-3.4 (a) & 3.4 (b).

Table-3.4(a)
State wise Revenue Expenditure of Individual States
during 2004-2005 (Budget Estimates)

		(Rs. In Crores)		
Sr. No.	State	Development Revenue Expenditure	Non Development Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	20339.34	13812.20	34151.54
2	Bihar	7487.18	8854.31	16341.49
3	Chhattisgarh	4851.02	2754.71	7605.73
4	Delhi	3418.84	2533.50	5952.34
5	Goa	1324.93	1310.13	2635.06
6	Gujarat	14158.87	9627.46	23786.33
7	Haryana	6462.34	5221.68	11684.02
8	Jharkhand	4830.75	3013.49	7844.24
9	Karnataka	13163.02	12274.46	25437.48
10	Kerala	10768.73	8202.36	18971.09
11	Madhya Pradesh	9341.12	8920.04	18261.16
12	Maharashtra	21500.00	26404.39	47904.39
13	Orissa	6563.90	7520.01	14083.91
14	Punjab	9039.11	10081.79	19120.90
15	Rajasthan	11156.09	8432.16	19588.25
16	Tamil Nadu	13831.40	14297.33	28128.73
17	Uttar Pradesh	18036.36	24749.35	42785.71
18	West Bengal	11926.91	15871.53	27798.44
Sub total-I		188199.91	183880.90	372080.81
Special Category				
19	Arunachal Pradesh	715.45	449.61	1165.06
20	Assam	10225.05	4757.84	14982.89
21	Himachal Pradesh	2903.95	2887.12	5791.07
22	Jammu & Kashmir	4766.60	3201.03	7967.63
23	Manipur	929.23	757.6	1686.83
24	Meghalaya	1034.61	582.52	1617.13
25	Mizoram	662.41	521.33	1183.74
26	Nagaland	809.11	944.20	1753.31
27	Sikkim	606.48	1148.39	1754.87
28	Tripura	1173.25	1042.45	2215.70
29	Uttaranchal	3392.98	2470.60	5863.58
Sub total-II		27219.12	18762.69	45981.81
Total-I+II (All States)		215419.03	202643.59	418062.62

Table-3.4(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2004-2005 (Budget Estimates)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	59.56	40.44	100.00
2	Bihar	45.82	54.18	100.00
3	Chhattisgarh	63.78	36.22	100.00
4	Delhi	57.44	42.56	100.00
5	Goa	50.28	49.72	100.00
6	Gujarat	59.53	40.47	100.00
7	Haryana	55.31	44.69	100.00
8	Jharkhand	61.58	38.42	100.00
9	Karnataka	51.75	48.25	100.00
10	Kerala	56.76	43.24	100.00
11	Madhya Pradesh	51.15	48.85	100.00
12	Maharashtra	44.88	55.12	100.00
13	Orissa	46.61	53.39	100.00
14	Punjab	47.27	52.73	100.00
15	Rajasthan	56.95	43.05	100.00
16	Tamil Nadu	49.17	50.83	100.00
17	Uttar Pradesh	42.16	57.84	100.00
18	West Bengal	42.90	57.10	100.00
Aggregate-I		50.58	49.42	100.00
Special Category				
19	Arunachal Pradesh	61.41	38.59	100.00
20	Assam	68.24	31.76	100.00
21	Himachal Pradesh	50.15	49.85	100.00
22	Jammu & Kashmir	59.82	40.18	100.00
23	Manipur	55.09	44.91	100.00
24	Meghalaya	63.98	36.02	100.00
25	Mizoram	55.96	44.04	100.00
26	Nagaland	46.15	53.85	100.00
27	Sikkim	34.56	65.44	100.00
28	Tripura	52.95	47.05	100.00
29	Uttaranchal	57.87	42.13	100.00
Aggregate-II		59.20	40.80	100.00
Overall		51.53	48.47	100.00

Per Capita Revenue Expenditure

3.5 2002-2003 (Accounts)

3.5 (a) Non- Special Category States

In the non- special category States, the per capita revenue expenditure was maximum in Goa (Rs.14286.14) followed by Punjab (Rs.5953.87), Kerala (Rs.4554.34), Haryana (Rs.4305.12). Bihar with Rs. 1638.48 was at the minimum level whereas it was Rs. 1918.38 in Uttar Pradesh and Rs. 2333.30 in Madhya Pradesh. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs.7775.29) followed by Gujarat (Rs.2506.44), Kerala (Rs. 2475.30), Haryana (Rs. 2461.37) and Tamil Nadu (Rs. 2256.05). Bihar with Rs. 804.76 was at the minimum level whereas it was Rs. 943.00 in Uttar Pradesh and Rs. 1261.10 in West Bengal.

3.5 (b) Special Category States

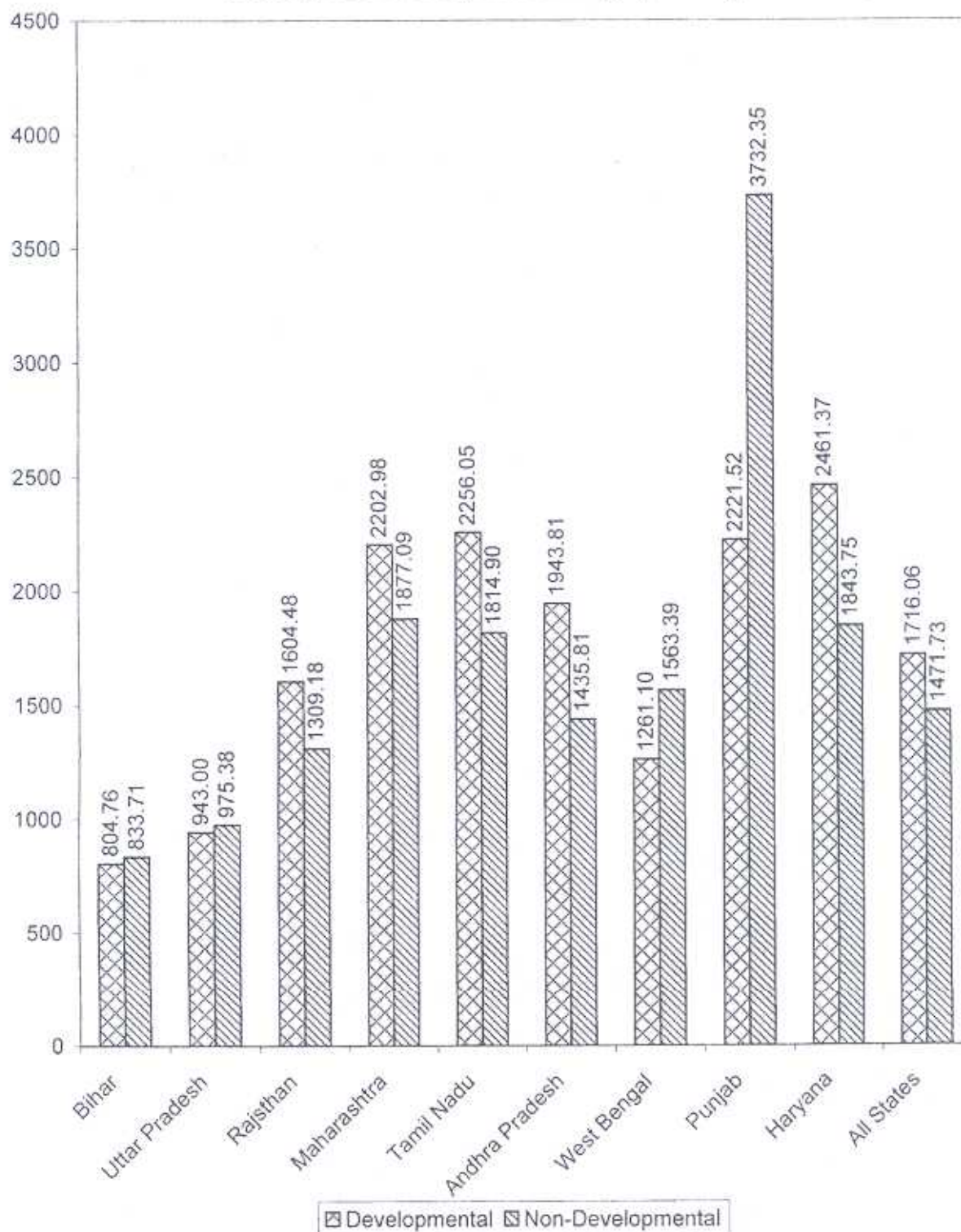
In the Special Category States, the per capita revenue expenditure ranged from Rs.2595.80 in Assam to Rs. 12566.22 in Mizoram .The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs.8059.22) and minimum in Assam (Rs.1457.21).

The details of per capita revenue expenditure of individual States during 2002-2003 (Accounts) are given in Table-3.5 Graphic presentation of data of selected States has also been given alongwith the Table.

Table-3.5
Per Capita Revenue Expenditure of Individual States
during 2002-2003 (Accounts)

		(In Rs.)		
Sr.No	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	1943.81	1435.81	3379.62
2	Bihar	804.76	833.71	1638.48
3	Chhattisgarh	1649.30	934.81	2584.11
4	Delhi	1910.20	1260.97	3171.17
5	Goa	7775.29	6510.86	14286.14
6	Gujarat	2506.44	1616.66	4123.10
7	Haryana	2461.37	1843.75	4305.12
8	Jharkhand	1776.88	1016.34	2793.22
9	Karnataka	2068.52	1428.59	3497.12
10	Kerala	2475.30	2079.04	4554.34
11	Madhya Pradesh	1395.67	937.64	2333.30
12	Maharashtra	2202.98	1877.09	4080.07
13	Orissa	1349.95	1320.63	2670.58
14	Punjab	2221.52	3732.35	5953.87
15	Rajasthan	1604.48	1309.18	2913.66
16	Tamil Nadu	2256.05	1814.90	4070.95
17	Uttar Pradesh	943.00	975.38	1918.38
18	West Bengal	1261.10	1563.39	2824.49
Aggregate-I		1651.84	1418.46	3070.30
Special Category				
19	Arunachal Pradesh	6062.09	3314.18	9376.27
20	Assam	1457.21	1138.59	2595.80
21	Himachal Pradesh	4765.90	3526.29	8292.19
22	Jammu & Kashmir	2911.49	3195.83	6107.31
23	Manipur	3185.50	2710.75	5896.25
24	Meghalaya	3002.90	2016.00	5018.96
25	Mizoram	8059.22	4507.00	12566.22
26	Nagaland	3538.05	3993.35	7531.40
27	Sikkim	7947.83	23429.17	31377.00
28	Tripura	3308.82	2632.76	5941.58
29	Uttaranchal	2780.53	1444.29	4224.82
Aggregate-II		2683.59	2274.20	4957.79
Overall		1716.06	1471.73	3187.79

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



3.6 2003-2004 (Revised Estimates)

3.6(a) Non-Special Category States

In the non-special category States, the per capita revenue expenditure was maximum in Goa (Rs. 13232.50) followed by Punjab (Rs. 6831.70), Kerala (Rs. 4962.53), Haryana (Rs. 4829.64) and Gujarat (Rs. 4462.65). Bihar with Rs. 1678.01 was at minimum level whereas it was Rs. 2598.57 in Jharkhand and Rs. 3011.87 in Uttar Pradesh. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs. 8919.36) followed by Panjab (Rs. 3004.89), Haryana (Rs. 2766.06), and Kerala (Rs. 2659.18). Bihar with Rs. 829.76 was at minimum level whereas it was Rs. 1424.68 in West Bengal.

3.6 (b) Special Category States

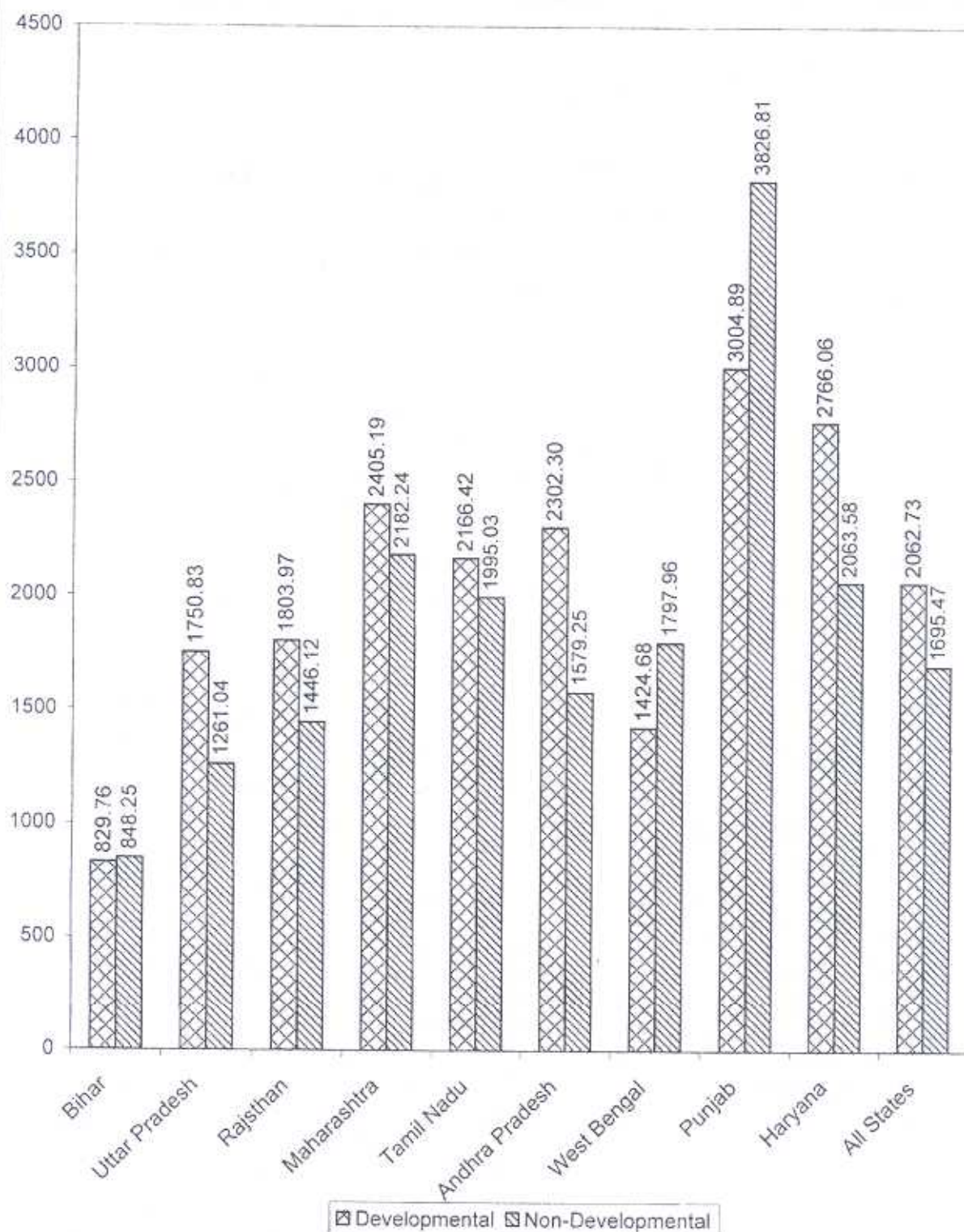
In the special category States, the per capita revenue expenditure ranged from Rs. 4159.67 in Assam to Rs. 17830.00 in Sikkim. The per capita developmental revenue expenditure in these States was maximum in Arunachal Pradesh (Rs. 9049.82) and minimum in Assam (Rs. 2546.58).

The details of per capita revenue expenditure of individual States during 2003-2004 (R.E) are given in Table -3.6. Graphic presentation of data of selected States has also been given alongwith the Table.

Table-3.6
Per Capita Revenue Expenditure of Individual States
during 2003-2004 (Revised Estimates)

		(In Rs.)		
Sr.No	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2302.30	1579.25	3881.55
2	Bihar	829.76	848.25	1678.01
3	Chhattisgarh	2184.91	1076.64	3261.56
4	Delhi	2127.91	1422.62	3550.52
5	Goa	8919.36	4313.14	13232.50
6	Gujarat	2769.30	1703.35	4462.65
7	Haryana	2766.06	2063.58	4829.64
8	Jharkhand	1537.99	1060.57	2598.57
9	Karnataka	2265.92	1963.49	4229.41
10	Kerala	2659.18	2303.35	4962.53
11	Madhya Pradesh	1865.24	1268.56	3133.81
12	Maharashtra	2405.19	2182.24	4587.44
13	Orissa	1666.25	1669.59	3335.84
14	Punjab	3004.89	3826.81	6831.70
15	Rajasthan	1803.97	1446.12	3250.09
16	Tamil Nadu	2166.42	1995.03	4161.45
17	Uttar Pradesh	1750.83	1261.04	3011.87
18	West Bengal	1424.68	1797.96	3222.63
Aggregate-I		1969.78	1635.17	3604.95
Special Category				
19	Arunachal Pradesh	9049.82	4060.27	13110.09
20	Assam	2546.58	1613.09	4159.67
21	Himachal Pradesh	4511.49	4075.05	8586.54
22	Jammu & Kashmir	2968.45	3138.81	6107.26
23	Manipur	4632.08	2879.40	7511.48
24	Meghalaya	4283.58	2324.71	6608.29
25	Mizoram	8897.56	5776.78	14674.33
26	Nagaland	4171.95	4185.33	8357.29
27	Sikkim	8833.83	8996.17	17830.00
28	Tripura	3684.48	2984.52	6669.00
29	Uttaranchal	3758.28	2548.78	6307.06
Aggregate-II		3458.44	2600.90	6059.34
Overall		2062.73	1695.47	3758.20

**Per Capita Developmental and Non Developmental
Revenue Expenditure of Selected States
during 2003-2004 (R.E.) (In Rs.)**



3.7 2004-2005 (Budget Estimates)

3.7 (a) Non- special category States

In the non- special category States, the per capita revenue expenditure was estimated maximum in Goa (Rs. 17567.07) followed by Punjab (Rs. 7498.39), Kerala (Rs.5731.45), Haryana (Rs.5192.90), Maharashtra (Rs 4691.91) and Karnatka ((Rs. 4608.24). Bihar with Rs. 1842.33 was estimated at minimum level whereas it was estimated Rs. 2392.94 in Uttar Pradesh and Rs. 2742.74 in Jharkhand. The per capita developmental revenue expenditure was estimated maximum in Goa (Rs. 8832.87) followed by Punjab (Rs. 3544.75), Kerala (Rs.3253.39), Haryana (Rs.2872.15) and Gujarat (Rs. 2636.66). Bihar with Rs. 844.10 was estimated at minimum level whereas it was estimated Rs. 1008.74 in Uttar Pradesh.

3.7 (b) Special Category States

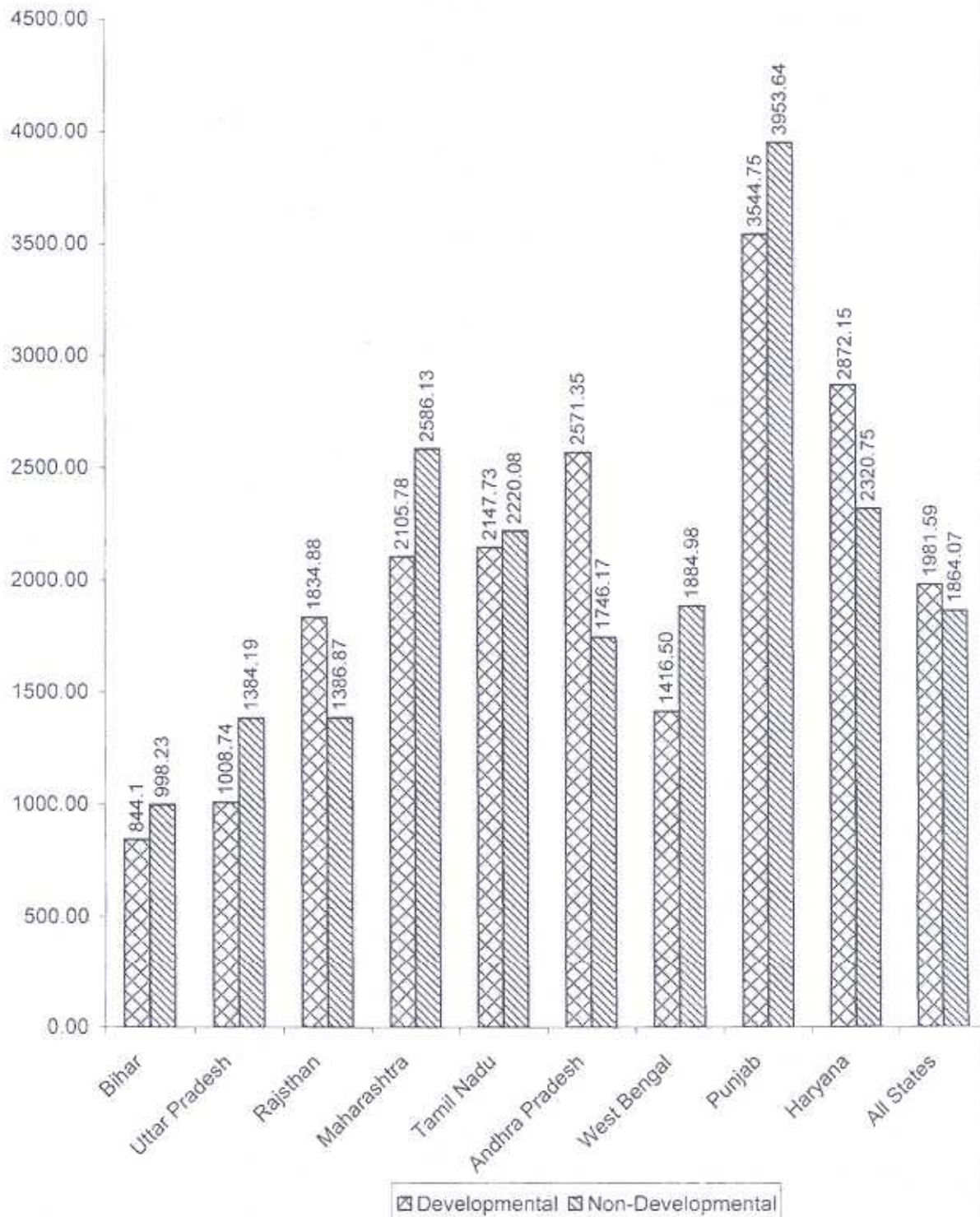
In the special category States , the per capita revenue expenditure was estimated to range from Rs. 5294.31 in Assam to Rs. 29247.83 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated maximum in Sikkim (Rs.10108.00) and minimum in Assam (Rs. 3613.09).

The details of per capita revenue expenditure of individual States during 2004-2005 (B.E.) are given in Table-3.7 Graphic presentation of data of selected States has also been given alongwith the Table.

Table-3.7
Per Capita Revenue Expenditure of Individual States
during 2004-2005 (Budget Estimates)

		(In Rs.)		
Sr.No	State	Development Revenue Expenditure	Non Development Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2571.35	1746.17	4317.51
2	Bihar	844.10	998.23	1842.33
3	Chhattisgarh	2175.35	1235.30	3410.64
4	Delhi	2220.03	1645.13	3865.16
5	Goa	8832.87	8734.20	17567.07
6	Gujarat	2636.66	1792.82	4429.48
7	Haryana	2872.15	2320.75	5192.90
8	Jharkhand	1689.07	1053.67	2742.74
9	Karnataka	2384.61	2223.63	4608.24
10	Kerala	3253.39	2478.05	5731.45
11	Madhya Pradesh	1437.10	1372.31	2809.41
12	Maharashtra	2105.78	2586.13	4691.91
13	Orissa	1709.35	1958.34	3667.68
14	Punjab	3544.75	3953.64	7498.39
15	Rajasthan	1834.88	1386.87	3221.75
16	Tamil Nadu	2147.73	2220.08	4367.82
17	Uttar Pradesh	1008.74	1384.19	2392.94
18	West Bengal	1416.50	1884.98	3301.48
Aggregate-I		1846.36	1803.99	3650.36
Special Category				
19	Arunachal Pradesh	5962.08	3746.75	9708.83
20	Assam	3613.09	1681.22	5294.31
21	Himachal Pradesh	4609.44	4582.73	9192.17
22	Jammu & Kashmir	4294.23	2883.81	7178.05
23	Manipur	3716.92	3030.40	6747.32
24	Meghalaya	4310.88	2427.17	6738.04
25	Mizoram	7360.11	5792.56	13152.67
26	Nagaland	3852.90	4496.19	8349.10
27	Sikkim	10108.00	19139.83	29247.83
28	Tripura	3450.74	3066.03	6516.76
29	Uttaranchal	3769.98	2745.11	6515.09
Aggregate-II		4014.62	2767.36	6781.98
Overall		1981.59	1864.07	3845.67

**Per Capita Developmental and Non Developmental
Revenue Expenditure of Selected States
during 2004-2005(B.E.) (In Rs.)**



ANNEXURE

Details of Items covered under Revenue Receipts and Revenue Expenditure

Items covered under Revenue Receipts

I. State Tax Revenue

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

II State Non-Tax Revenue

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

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

Items covered under Revenue Expenditure.

- I. **Developmental Expenditure**
 - A) Social Services
 - 1. Education, Sports, Art and Culture.
 - 2. Medical and Public Health
 - 3. Family Welfare
 - 4. Water Supply and Sanitation.

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

B) Economic Services.

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

II. Non Developmental Revenue Expenditure

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

