



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2001-2002**

ISSUED BY:
ECONOMIC AND STATISTICAL ADVISER
PLANNING DEPARTMENT, HARYANA.

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PREFACE

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

The present brochure, is the thirty third 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 1999-2000 (Accounts), 2000-2001 (Revised Estimates), 2001-2002 (Budget Estimates). The Budgetary data used in this report is taken from the Bulletin State Finances (A Study Of Budgets Of 2001-2002) issued by Reserve Bank of India printed in January,2002.

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Chandigarh
the 22nd August,2003

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ANALYSIS OF REVENUE RECEIPTS AND EXPENDITURE OF STATES

This is the thirty third report in the series started from the year 1968-69. In this report, an attempt has been made to compare the revenue receipts of State Governments with a view to bring out the divergence in the resource mobilisation by the States and the Central Government and revenue expenditure incurred on developmental and non developmental activities for the years 1999-2000 (Accounts), 2000-2001 (Revised Estimates) and 2001-2002 (Budget Estimates). There are four distinct sources from which the State Governments derive their revenues. These are i) State's Own Tax Revenue ii) State's Own Non Tax Revenue iii) Share in Central Taxes iv) Grants from Central Government. All the 29 States (including National Capital Territory of Delhi) have been grouped into two segments i.e. non- hilly and hilly areas for comparison purpose.

Non- Hilly States are

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

Hilly States are

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

Revenue Receipts of States

1999-2000 (Accounts)

Out of the total revenue receipts of Rs. 204837.09 crore (excluding receipt from State Lotteries) of all the 29 States in 1999-2000(Accounts), 63.69% was collected by the States themselves, constituting 49.84% as State's own Tax revenue and 13.85% as State's own Non-Tax Revenue. The remaining 36.31% was received from the Central Govt. in the form of Share in Central Taxes (21.43%) and Grants from Central Government. (14.88%).

Non -Hilly States

In the non hilly States, the percentage of revenue collected by States themselves to total revenue receipts was maximum in Delhi (89.56%), followed by Goa (85.99%), Maharashtra (83.88%), Punjab (83.35%), Haryana (82.04%),Gujarat (79.72%), Tamil Nadu (74.99%), Kamataka (72.37%) and Kerala (71.72%).The revenue collected by the remaining States themselves was more than 53% in all the non-hilly States except Orissa (41.14%) and Bihar (42.90%) The minimum percentage Share in Central Taxes including Grants from Central Govt. to total revenues for eight non-hilly States in ascending order was Delhi (10.44%), Goa (14.01%),Maharashtra(16.12%),Punjab (16.65%) ,Haryana (17.96%), Gujarat (20.28.%) , Tamil Nadu (25.01%) and Kamataka (27.63%).

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 82.04%.The receipt Share in Central Taxes and Grants from Central Govt. for Haryana was only 17.96% whereas the States like Orissa, Bihar and Uttar Pradesh received 58.86%,57.10% and 46.91% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

Hilly States

In case of hilly States, the percentage of state's own Tax Revenue and State's own Non Tax Revenue to total revenues was less than 46% . The major sources of revenues in these hilly states were Grants from Central Government and Share in Central Taxes. The Major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir derived their revenues between 54% to 83% from these two sources, while small States like Arunachal Pradesh, Manipu, Meghalaya,Mizoram,Nagaland, Sikkim and Tripura received between 80% to 95% .

The details of revenue receipts of individual States and percentages of various Taxes and Grants to total revenue receipts during 1999-2000 (Accounts) are given in Tables 1 and 2.

TABLE:- 1 State wise Revenue Receipts during 1999-2000 (Accounts)

								(Rs. crore)
Sr.No	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Central Govt.	Sub Total	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	9008.60	2441.55	11450.15	3343.30	2011.17	5354.47	16804.62
2.	Bihar**	3637.56	1758.90	5396.46	5098.96	2083.18	7182.14	12578.60
3.	Chhattisgarh	-	-	-	-	-	-	-
4.	Delhi	3430.42	397.85	3828.27	-	446.07	446.07	4274.34
5.	Goa	458.49	376.31*	834.80	95.92	40.12	136.04	970.84*
6.	Gujarat	8161.73	2919.27	11081.00	1665.04	1154.30	2819.34	13900.34
7.	Haryana	3517.61	1003.96*	4521.57	525.27	464.82	990.09	5511.66*
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	7744.37	1556.88*	9301.25	2132.78	1418.02	3550.80	12852.05*
10.	Kerala	5193.51	429.90*	5623.41	1535.22	682.31	2217.53	7840.94*
11.	Madhya Pradesh	5795.22	2468.97	8264.19	3261.64	1677.85	4939.49	13203.68
12.	Maharashtra	17264.95	3905.16*	21170.11	2608.67	1458.98	4067.65	25237.76*
13.	Orissa	1704.08	716.48	2420.56	1748.45	1715.63	3464.08	5884.64
14.	Punjab	3947.47	1855.60*	5803.07	638.59	520.34	1158.93	6962.00*
15.	Rajasthan	4530.90	1573.11*	6104.01	2184.84	1500.10	3684.94	9788.95*
16.	Tamil Nadu	10918.93	1232.44*	12151.37	2667.00	1384.75	4051.75	16203.12*
17.	Uttar Pradesh	9400.91	2011.74	11412.65	7478.90	2603.57	10082.47	21495.12
18.	West Bengal	5100.83	564.21*	5665.04	2984.41	1538.64	4523.05	10188.09*
Hilly States								
19.	Arunachal Pradesh	13.87	67.01	80.88	340.77	598.34	939.11	1019.99
20.	Assam	1224.76	444.92	1669.68	1448.78	1722.48	3171.26	4840.94
21.	Himachal Pradesh	620.27	1052.62*	1672.89	920.98	1117.80	2038.78	3711.67*
22.	Jammu & Kashmir	577.64	405.27	982.91	1231.60	3299.08	4530.68	5513.59
23.	Manipur	39.95	42.65	82.60	387.81	599.44	987.25	1069.85
24.	Meghalaya	102.99	83.86	186.85	341.76	415.04	756.80	943.65
25.	Mizoram	10.73	37.99*	48.72	325.04	576.53	901.57	950.29*
26.	Nagaland**	43.15	49.01	92.16	508.47	543.40	1051.87	1144.03
27.	Sikkim	31.22	38.75*	69.97	117.38	320.47	437.85	507.82*
28.	Tripura	101.74	76.19	177.93	529.55	731.03	1260.58	1438.51
29.	Uttaranchal	-	-	-	-	-	-	-
All States		102581.90	27510.60*	130092.50	44121.13	30623.46	74744.59	204837.09*

* Excludes receipts from the State Lotteries

** Figures pertain to 1999-2000 (Revised Estimates)

TABLE:-2 State Wise Percentages of Various Taxes and Grants to Total Revenue Receipts of State during 1999-2000 (Accounts)

Sr.No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Central Govt.	Sub Total (13+14)	Total Revenue Receipts
1	2	10	11	12	13	14	15	16
Non -Hilly States								
1.	Andhra Pradesh	53.61	14.53	68.14	19.89	11.97	31.86	100.00
2.	Bihar	28.92	13.98	42.90	40.54	16.56	57.10	100.00
3.	Chhattisgarh	-	-	-	-	-	-	-
4.	Delhi	80.26	9.30	89.56	0.00	10.44	10.44	100.00
5.	Goa	47.23	38.76	85.99	9.88	4.13	14.01	100.00
6.	Gujarat	58.72	21.00	79.72	11.98	8.30	20.28	100.00
7.	Haryana	63.82	18.22	82.04	9.53	8.43	17.96	100.00
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	60.26	12.11	72.37	16.60	11.03	27.63	100.00
10.	Kerala	66.24	5.48	71.72	19.58	8.70	28.28	100.00
11.	Madhya Pradesh	43.89	18.70	62.59	24.70	12.71	37.41	100.00
12.	Maharashtra	68.41	15.47	83.88	10.34	5.78	16.12	100.00
13.	Orissa	28.96	12.18	41.14	29.71	29.15	58.86	100.00
14.	Punjab	56.70	26.65	83.35	9.17	7.48	16.65	100.00
15.	Rajasthan	46.29	16.07	62.36	22.32	15.32	37.64	100.00
16.	Tamil Nadu	67.39	7.60	74.99	16.46	8.55	25.01	100.00
17.	Uttar Pradesh	43.74	9.36	53.10	34.80	12.11	46.91	100.00
18.	West Bengal	50.06	5.54	55.60	29.30	15.10	44.40	100.00
Hilly States								
19.	Arunachal Pradesh	1.36	6.57	7.93	33.41	58.66	92.07	100.00
20.	Assam	25.30	9.19	34.49	29.93	35.58	65.51	100.00
21.	Himachal Pradesh	16.71	28.36	45.07	24.81	30.12	54.93	100.00
22.	Jammu & Kashmir	10.48	7.35	17.83	22.34	59.83	82.17	100.00
23.	Manipur	3.73	3.99	7.72	36.25	56.03	92.28	100.00
24.	Meghalaya	10.91	8.89	19.80	36.22	43.98	80.20	100.00
25.	Mizoram	1.13	4.00	5.13	34.20	60.67	94.87	100.00
26.	Nagaland	3.77	4.29	8.06	44.44	47.50	91.94	100.00
27.	Sikkim	6.15	7.63	13.78	23.11	63.11	86.22	100.00
28.	Tripura	7.07	5.30	12.37	36.81	50.82	87.63	100.00
29.	Uttaranchal	-	-	-	-	-	-	-
All States		49.84	13.85	63.69	21.43	14.88	36.31	100.00

2000-2001 (Revised Estimates)

Out of the total revenue receipts of Rs. 246505.30 crore (excluding receipt from State Lotteries) of all the States in 2000- 2001 (R.E), 59.78% was collected by the States themselves, constituting 48.88% as State's own Tax Revenue and 10.90% as State's own Non Tax Revenue. The remaining 40.22% was received from the Central Government in the form of Share in Central Taxes (21.03%) and Grants from Central Government (19.19%)

Non-Hilly States

In the non hilly States, the percentage of revenue collected by States themselves to the total revenue receipts was maximum in Delhi (93.80%) followed by Goa (85.32%), Maharashtra (84.24%) ,Haryana (82.73%) ,Punjab (76.17%), Tamil Nadu (75.93%), Gujarat (74.25%) Kerala (73.99%) and Kamataka (70.60%) .The revenue collected by the remaining States themselves was more than 50% in all the non hilly states except Uttar Pradesh (44.87%) followed by Orissa (39.92%) and Bihar (32.86%) .The minimum percentage Share in Central Taxes including Grants from Central Government to total revenues for seven non hilly States in ascending order was Delhi (6.20%) , Goa (14.68%), Maharashtra (15.76%), Haryana (17.27%) ,Punjab (23.83%),Tamil Nadu (24.07%) and Gujarat (25.75%).

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 82.73% .The receipt Share in Central Taxes and Grants from Central Government for Haryana was only 17.27% whereas the States like Bihar and Orissa received 67.14% and 60.08% respectively of their revenues from the Central Government in the form of Share in Central Taxes and Grants.

Hilly States

In Case of hilly States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to total revenues was less than 19% except Himachal Pradesh (28.03%) and Assam (28.09%). The major sources of revenues in these hilly States were Grants from Central Government and Share in Central Taxes.The major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir derived their revenues between 71% to 85% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura and Sikkim received between 81% to 96%.

The details of revenue receipts of Individual States and percentages of various Taxes and Grants to total revenue receipts during 2000-2001 (R.E) are given in Tables 3 & 4 .

TABLE :- 3 State wise Revenue Receipts during 2000-2001 (R.E.)

Sr.No	State	(Rs. crore)						
		State's Own Tax Revenue	State's Own Non-Tax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Central Govt.	Sub Total	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	10457.56	2695.92	13153.48	4016.72	2547.15	6563.87	19717.35
2.	Bihar	2934.75	805.87	3740.62	6574.00	1070.10	7644.10	11384.72
3.	Chhattisgarh	904.88	275.84	1180.72	606.32	460.56	1066.88	2247.60
4.	Delhi	4448.56	679.48	5128.04	-	338.67	338.67	5466.71
5.	Goa	538.23	471.75*	1009.98	105.34	68.45	173.79	1183.77*
6.	Gujarat	9160.03	2996.48	12156.51	1485.60	2729.31	4214.91	16371.42
7.	Haryana	4427.64	1144.12*	5571.76	572.21	591.00	1163.21	6734.97*
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	9213.78	1267.93*	10481.71	2568.28	1796.90	4365.18	14846.89*
10.	Kerala	6270.12	534.72*	6804.84	1637.21	755.02	2392.23	9197.07*
11.	Madhya Pradesh	5572.46	1667.24	7239.70	3995.03	2557.24	6552.27	13791.97
12.	Maharashtra	20768.56	4704.05*	25472.61	2796.51	1968.70	4765.21	30237.82*
13.	Orissa	2322.00	676.59	2998.59	2707.80	1804.41	4512.21	7510.80
14.	Punjab	5156.30	1410.28*	6566.58	734.37	1319.88	2054.25	8620.83*
15.	Rajasthan	5347.08	1725.87	7072.95	2836.61	2597.52	5434.13	12507.08
16.	Tamil Nadu	12565.73	1309.39*	13875.12	2900.60	1497.44	4398.04	18273.16*
17.	Uttar Pradesh	10604.28	1791.19	12395.47	10104.17	5124.26	15228.43	27623.90
18.	West Bengal	6512.90	1302.75*	7815.65	4328.81	3406.81	7735.62	15551.27*
Hilly States								
19.	Arunachal Pradesh	21.25	82.79	104.04	116.99	915.11	1032.10	1136.14
20.	Assam	1424.54	505.75	1930.29	1759.32	3181.24	4940.56	6870.85
21.	Himachal Pradesh	716.64	222.73	939.37	365.79	2045.64	2411.43	3350.80
22.	Jammu & Kashmir	734.78	260.66	995.44	680.00	4674.73	5354.73	6350.17
23.	Manipur	46.64	49.31	95.95	195.66	990.28	1185.94	1281.89
24.	Meghalaya	132.48	90.48*	222.96	164.25	845.01	1009.26	1232.22*
25.	Mizoram	13.53	34.42*	47.95	135.67	895.20	1030.87	1078.82*
26.	Nagaland	56.21	43.94	100.15	82.79	1236.89	1319.68	1419.83
27.	Sikkim	32.23	45.47*	77.70	99.02	563.22	662.24	739.94*
28.	Tripura	119.50	75.06	194.56	258.02	1324.73	1582.75	1777.31
29.	Uttaranchal	-	-	-	-	-	-	-
All States		120502.66	26870.08*	147372.74	51827.09	47305.47	99132.56	246505.30*

* Excludes receipt from the State Lotteries

TABLE:- 4 State wise Percentages of Various Taxes and Grants to Total Revenue Receipts of State during 2000-2001 (R.E)

Sr.No.	State	State,s Own Tax Reve-nue	State ,s Own Non -Tax Reve-nue	Sub Total (10+11)	Share in Central Taxes	Grants from Central Govt.	Sub Total (13+14)	Total Reve nue Receipts
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	53.04	13.67	66.71	20.37	12.92	33.29	100.00
2.	Bihar	25.78	7.08	32.86	57.74	9.40	67.14	100.00
3.	Chhattisgarh	40.26	12.27	52.53	26.98	20.49	47.47	100.00
4.	Delhi	81.37	12.43	93.80	0.00	6.20	6.20	100.00
5.	Goa	45.47	39.85	85.32	8.90	5.78	14.68	100.00
6.	Gujarat	55.95	18.30	74.25	9.08	16.67	25.75	100.00
7.	Haryana	65.74	16.99	82.73	8.50	8.77	17.27	100.00
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	62.06	8.54	70.60	17.30	12.10	29.40	100.00
10.	Kerala	68.18	5.81	73.99	17.80	8.21	26.01	100.00
11.	Madhya Pradesh	40.40	12.09	52.49	28.97	18.54	47.51	100.00
12.	Maharashtra	68.68	15.56	84.24	9.25	6.51	15.76	100.00
13.	Orissa	30.91	9.01	39.92	36.05	24.03	60.08	100.00
14.	Punjab	59.81	16.36	76.17	8.52	15.31	23.83	100.00
15.	Rajasthan	42.75	13.80	56.55	22.68	20.77	43.45	100.00
16.	Tamil Nadu	68.77	7.16	75.93	15.87	8.20	24.07	100.00
17.	Uttar Pradesh	38.39	6.48	44.87	36.58	18.55	55.13	100.00
18.	West Bengal	41.88	8.38	50.26	27.83	21.91	49.74	100.00
Hilly States								
19.	Arunachal Pradesh	1.87	7.29	9.16	10.30	80.54	90.84	100.00
20.	Assam	20.73	7.36	28.09	25.61	46.30	71.91	100.00
21.	Himachal Pradesh	21.39	6.64	28.03	10.92	61.05	71.97	100.00
22.	Jammu & Kashmir	11.57	4.11	15.68	10.71	73.61	84.32	100.00
23.	Manipur	3.64	3.85	7.49	15.26	77.25	92.51	100.00
24.	Meghalaya	10.75	7.34	18.09	13.33	68.58	81.91	100.00
25.	Mizoram	1.25	3.19	4.44	12.58	82.98	95.56	100.00
26.	Nagaland	3.96	3.09	7.05	5.83	87.12	92.95	100.00
27.	Sikkim	4.36	6.14	10.50	13.38	76.12	89.50	100.00
28.	Tripura	6.73	4.22	10.95	14.52	74.53	89.05	100.00
29.	Uttaranchal	-	-	-	-	-	-	-
All States		48.88	10.90	59.78	21.03	19.19	40.22	100.00

2001-2002 (Budget Estimates)

Out of the total revenue receipts of Rs. 277816.07 crore (excluding receipt from State Lotteries) of all the States in 2001-2002 (B.E.), 60.80% is estimated to be collected by States themselves, constituting 50.61% as State's own Tax Revenue and 10.19% as State's own Non-Tax Revenue. The remaining 39.20% is estimated to be received from the Central Government in the form of Share in Central Taxes (21.72%) and Grants from Central Government (17.48%).

Non-Hilly States

In the non-hilly States, the percentage of revenue receipts estimated to be collected by States themselves to the total revenue receipts was maximum in Delhi (92.40%), followed by Goa (86.85%), Maharashtra (85.04%), Haryana (83.84%), Punjab (79.61%), Kerala (76.68%), Tamil Nadu (75.21%), Gujarat (72.14%) and Kamataka (69.51%). The revenue estimated to be collected by the remaining States themselves was more than 53% in all the non-hilly States except Bihar (25.94%), Orissa (39.00%) and Uttar Pradesh (48.16%). The estimated minimum percentage Share in Central Taxes including Grants from Central Government to total revenues for seven non-hilly States in ascending order was Delhi (7.60%), Goa (13.15%), Maharashtra (14.96%), Haryana (16.16%), Punjab (20.39%), Kerala (23.32%) and Tamil Nadu (24.79%).

The major share of revenues, in Haryana from State's own Tax Revenue and State's own Non Tax Revenue was estimated to be 83.84%. The receipt Share in Central Taxes and Grants from Central Government for Haryana was estimated to be only 16.16% whereas the States like Uttar Pradesh, Orissa and Bihar were estimated to be received 51.84%, 61.00% and 74.06% respectively of their revenues from the Central Government in the form of Share in Central Taxes and Grants.

Hilly States

In case of hilly States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to total revenue was estimated to be less than 33% except in Uttaranchal (39.19%). The major sources of revenue in these hilly States were Grants from Central Government and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir, Uttaranchal were estimated to derive their revenue between 61% to 83% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura were estimated to receive between 82% to 96%, except Uttaranchal where it was 53.60% of its total revenue.

The details of revenue receipts of Individual States and percentages of various Taxes and Grants to total revenue receipts during 2001-2002 (B.E.) are given in tables 5 & 6.

TABLE:- 5 State wise Revenue Receipts during 2001-2002 (B.E.)

(Rs. crore)

Sr.No	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Central Govt.	Sub Total (6+7)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	11742.91	2822.27	14565.18	4416.72	3424.12	7840.84	22406.02
2.	Bihar	2545.94	454.16	3000.10	7304.00	1264.89	8568.89	11568.99
3.	Chhattisgarh	1904.92	744.20	2649.12	1246.33	775.86	2022.19	4671.31
4.	Delhi	5138.15	699.24	5837.39	-	480.11	480.11	6317.50
5.	Goa	619.11	484.55*	1103.66	110.32	56.80	167.12	1270.78*
6.	Gujarat	10652.50	4126.42	14778.92	1751.50	3954.95	5706.45	20485.37
7.	Haryana	5105.93	1257.50*	6363.43	572.21	654.17	1226.38	7589.81*
8.	Jharkhand	2035.95	1077.66	3113.61	1895.20	687.03	2582.23	5695.84
9.	Karnataka	10567.10	1228.04*	11795.14	3070.86	2102.31	5173.17	16968.31*
10.	Kerala	7389.03	639.69*	8028.72	1637.21	804.23	2441.44	10470.16*
11.	Madhya Pradesh	5164.58	1412.93	6577.51	3455.00	2303.14	5758.14	12335.65
12.	Maharashtra	24017.61	3666.80*	27684.41	2902.58	1966.02	4868.60	32553.01*
13.	Orissa	2340.00	779.29	3119.29	3187.00	1692.55	4879.55	7998.84
14.	Punjab	5874.30	1506.73*	7381.03	723.00	1167.27	1890.27	9271.30*
15.	Rajasthan	6163.58	1668.71	7832.29	3380.53	1976.30	5356.83	13189.12*
16.	Tamil Nadu	14269.47	1267.37*	15536.84	3366.91	1752.90	5119.81	20656.65*
17.	Uttar Pradesh	12732.84	1778.00	14510.84	11797.17	3821.43	15618.60	30129.44
18.	West Bengal	7902.30	978.27*	8880.57	5054.58	2754.65	7809.23	16689.80*
Hilly States								
19.	Arunachal Pradesh	27.29	128.52	155.81	130.67	856.58	987.25	1143.06
20.	Assam	1605.67	523.14	2128.81	1760.00	2759.94	4519.94	6648.75
21.	Himachal Pradesh	776.46	192.74	969.20	406.00	1840.77	2246.77	3215.97
22.	Jammu & Kashmir	794.91	301.58	1096.49	680.00	4539.75	5219.75	6316.24
23.	Manipur	50.52	52.74	103.26	231.00	885.90	1116.90	1220.16
24.	Meghalaya	140.45	100.05*	240.50	183.16	892.17	1075.33	1315.83*
25.	Mizoram	14.65	31.53*	46.18	125.00	759.18	884.18	930.36*
26.	Nagaland	64.88	46.65	111.53	131.03	1264.29	1395.32	1506.85
27.	Sikkim	38.94	41.08*	80.02	128.58	559.35	687.93	767.95*
28.	Tripura	131.63	95.01	226.64	290.04	1433.47	1723.51	1950.15
29.	Uttaranchal	799.78	192.85	992.63	413.67	1126.55	1540.22	2532.85
All States		140611.40	28297.72*	168909.12	60350.27	48556.68	108906.95	277816.07*

* Excludes receipts from the State Lotteries

TABLE:-6 State wise Percentages of various Taxes and Grants to Total Revenue Receipts of State during 2001-2002(B.E)

Sr.No.	State	State,s Own Tax Reve-nue	State,s Own Non -Tax Reve-nue	Sub Total (10+11)	Share in Central Taxes	Grants from Central Govt	Sub Total (13+14)	Total Reve nue Rece-pts
1	2	10	11	12	13	14	15	16
Non-Hilly States								
1.	Andhra Pradesh	52.41	12.60	65.01	19.71	15.28	34.99	100.00
2.	Bihar	22.01	3.93	25.94	63.13	10.93	74.06	100.00
3.	Chhattisgarh	40.78	15.93	56.71	26.68	16.61	43.29	100.00
4.	Delhi	81.33	11.07	92.40	-	7.60	7.60	100.00
5.	Goa	48.72	38.13	86.85	8.68	4.47	13.15	100.00
6.	Gujarat	52.00	20.14	72.14	8.55	19.31	27.86	100.00
7.	Haryana	67.27	16.57	83.84	7.54	8.62	16.16	100.00
8.	Jharkhand	35.74	18.92	54.66	33.28	12.06	45.34	100.00
9.	Karnataka	62.27	7.24	69.51	18.10	12.39	30.49	100.00
10.	Kerala	70.57	6.11	76.68	15.64	7.68	23.32	100.00
11.	Madhya Pradesh	41.87	11.45	53.32	28.01	18.67	46.68	100.00
12.	Maharashtra	73.78	11.26	85.04	8.92	6.04	14.96	100.00
13.	Orissa	29.26	9.74	39.00	39.84	21.16	61.00	100.00
14.	Punjab	63.36	16.25	79.61	7.80	12.59	20.39	100.00
15.	Rajasthan	46.73	12.65	59.38	25.63	14.99	40.62	100.00
16.	Tamil Nadu	69.08	6.13	75.21	16.30	8.49	24.79	100.00
17.	Uttar Pradesh	42.26	5.90	48.16	39.16	12.68	51.84	100.00
18.	West Bengal	47.35	5.86	53.21	30.29	16.50	46.79	100.00
Hilly States								
19.	Arunachal Pradesh	2.39	11.24	13.63	11.43	74.94	86.37	100.00
20.	Assam	24.15	7.87	32.02	26.47	41.51	67.98	100.00
21.	Himachal Pradesh	24.14	5.99	30.14	12.62	57.24	69.86	100.00
22.	Jammu & Kashmir	12.59	4.77	17.36	10.77	71.87	82.64	100.00
23.	Manipur	4.14	4.32	8.46	18.93	72.61	91.54	100.00
24.	Meghalaya	10.68	7.60	18.28	13.92	67.80	81.72	100.00
25.	Mizoram	1.57	3.39	4.96	13.44	81.60	95.04	100.00
26.	Nagaland	4.30	3.10	7.40	8.70	83.90	92.60	100.00
27.	Sikkim	5.07	5.35	10.42	16.74	72.84	89.58	100.00
28.	Tripura	6.75	4.87	11.62	14.87	73.51	88.38	100.00
29.	Uttaranchal	31.58	7.61	39.19	16.33	44.48	60.81	100.00
All States		50.61	10.19	60.80	21.72	17.48	39.20	100.00

Per Capita Revenue Receipts of States

1999-2000 (Accounts)

Non Hilly States

In the non-hilly States, the maximum per capita revenue receipts during 1999-2000 (Accounts) was Rs.6649.59 in Goa followed by Delhi (Rs.3262.11), Punjab(Rs. 2940.78), Gujarat (Rs.2836.63), Haryana (Rs.2710.16), Maharashtra (Rs. 2676.44) and Tamil- Nadu (Rs.2639.76). West Bengal with Rs. 1291.35 was at minimum level succeeded by Uttar Pradesh (Rs.1337.47). The per capita State's own Tax Revenue was maximum in Goa (Rs.3140.34) followed by Delhi (Rs.2618.04), Maharashtra (Rs.1830.93), Tami Nadu (Rs.1778.88), Haryana (Rs.1729.66), Punjab (Rs.1667.43), Gujarat (Rs.1665.56) and Kerala (Rs. 1647.27). Bihar with Rs.456.81 was at minimum level succeeded by Orissa (Rs.472.32). The per capita State's own Non Tax Revenue was maximum in Goa (Rs.2577.47) followed by Punjab (Rs.783.81), Gujarat (Rs.595.73), Haryana (Rs. 493.66) and Madhaya Pradesh (Rs.420.63). West Bengal with Rs. 71.52 was at minimum level succeeded by Uttar Pradesh (Rs.125.18). 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.

Out of the non-hilly States, the per capita Share in Central Taxes was maximum for Goa (Rs.656.99) followed by Bihar (Rs. 640.33), Madhaya Pradesh (Rs.555.68), Kerala (Rs. 486.93), Orissa (Rs.484.62), Uttar Pradesh (Rs. 465.35) Andhra Pradesh (Rs.445.37), Tamil Nadu (Rs.434.50), Karnataka (Rs. 413.01) and Rajasthan (Rs.401.34). The per capita Share of Central Tax for Haryana was Rs.258.28. The per capita share received from Central Grants ranged from Rs. 154.72 in Maharashtra to Rs. 475.52 in Orisa. Haryana share was Rs. 228.56.

Hilly States

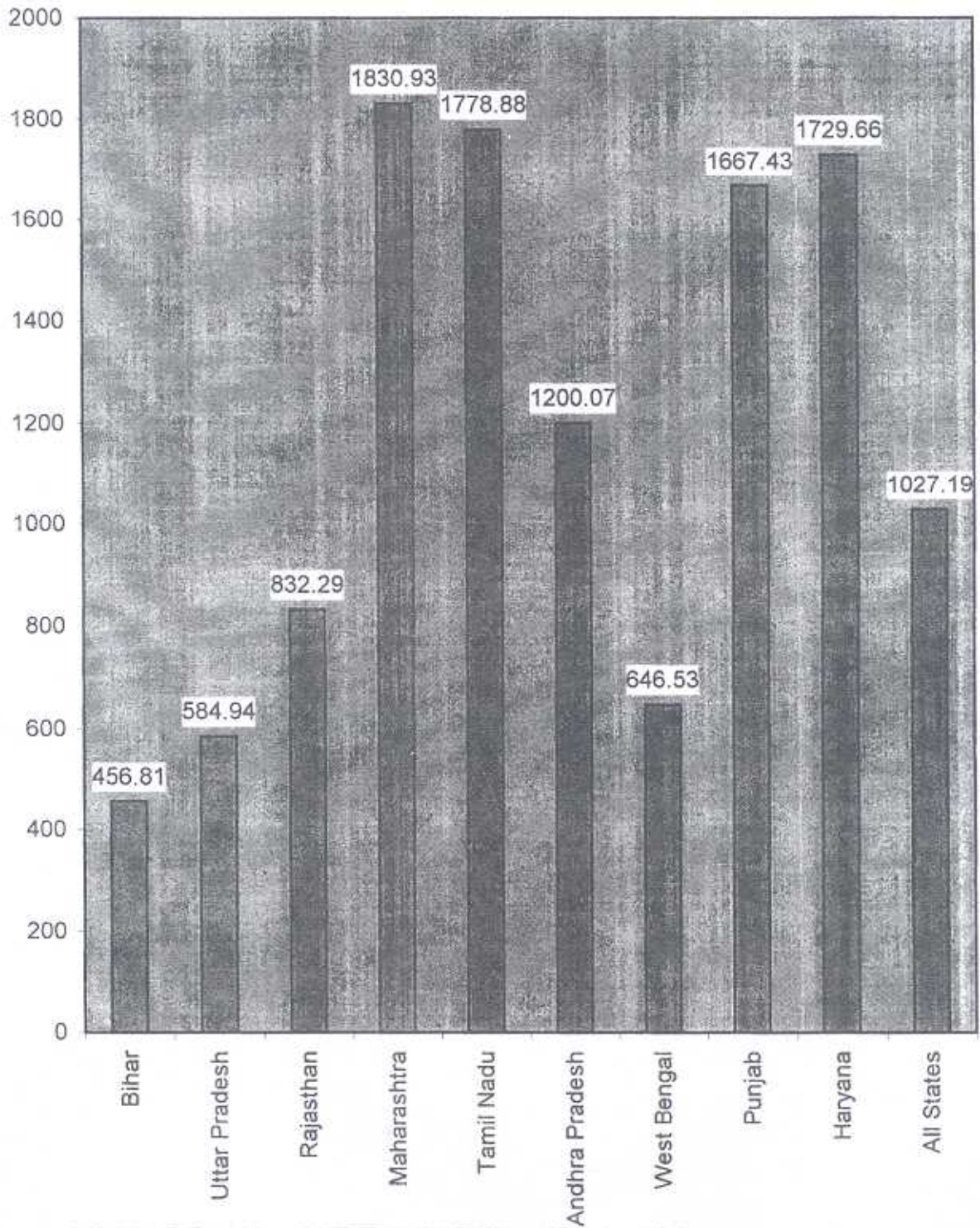
The hilly States, received special Grants from the Central Government. Major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir received per Capita Central Grants amounting to Rs.659.30, Rs.1878.34 and Rs. 3392.37 respectively. Small State like Mizoram received maximum per capita Central Grants, Rs. 6672.80 while Meghalaya received Rs. 1862.84 only.

The details of per capita revenue receipts of individual States during 1999-2000 (Accounts) are given in table 7. Graphic presentation of data of selected States has also been given alongwith the table.

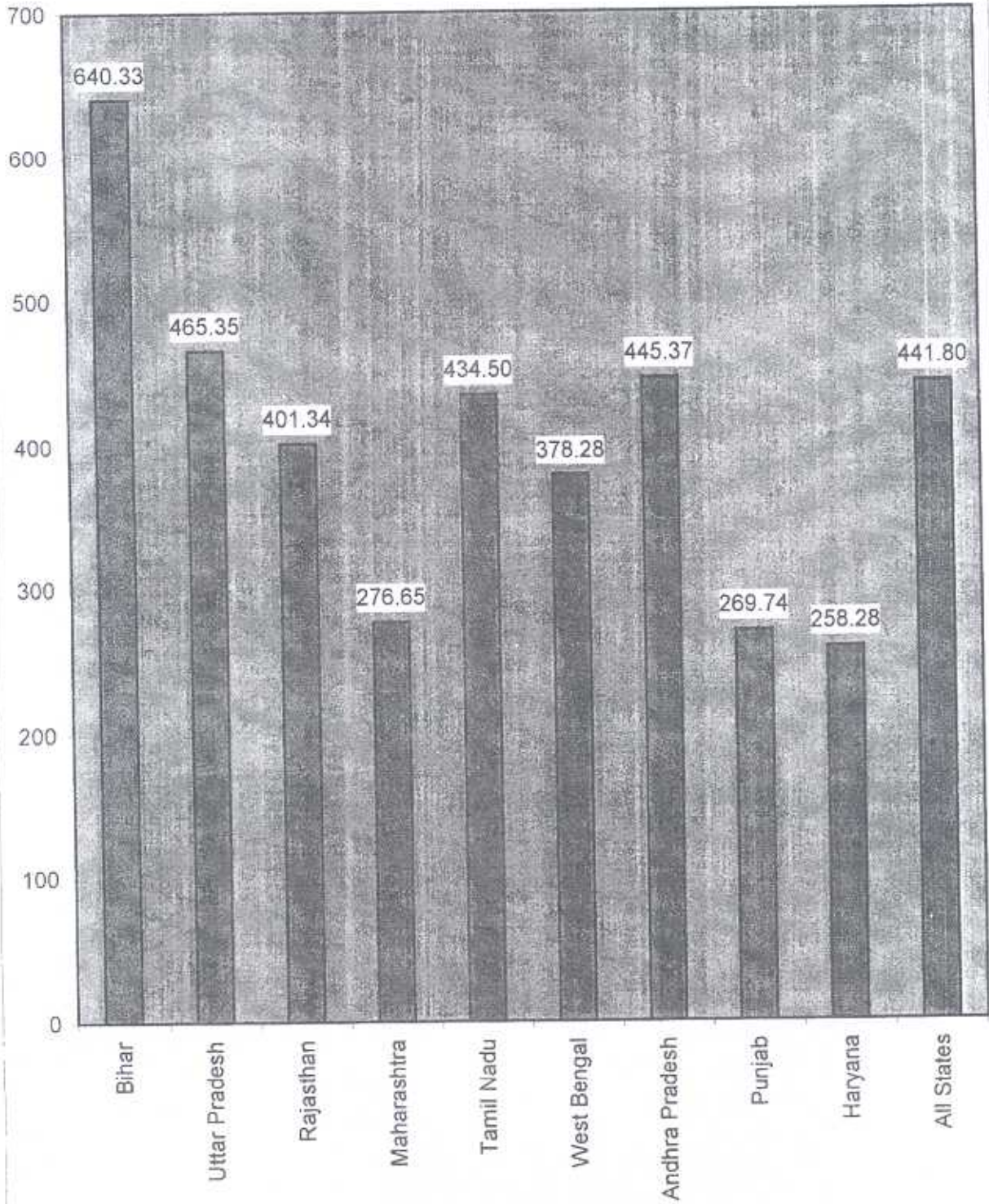
TABLE: -7 State wise Per Capita Revenue Receipts during 1999-2000 (Accounts)

		(Rs.)							
Sr.No.	State	Population (000)	State's Own Tax Revenue	State's Own Non-Tax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Central Govt.	Sub Total (7+8)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	75067	1200.07	325.25	1525.32	445.37	267.92	713.29	2238.61
2.	Bihar	79630	456.81	220.88	677.69	640.33	261.61	901.94	1579.63
3.	Chhattisgarh	20486	-	-	-	-	-	-	-
4.	Delhi	13103	2618.04	303.63	2921.67	-	340.44	340.44	3262.11
5.	Goa	1460	3140.34	2577.47	5717.81	656.99	274.79	931.78	6649.59
6.	Gujarat	49003	1665.56	595.73	2261.29	339.78	235.56	575.34	2836.63
7.	Haryana	20337	1729.66	493.66	2223.32	258.28	228.56	486.84	2710.16
8.	Jharkhand	26147	-	-	-	-	-	-	-
9.	Karnataka	51640	1499.68	301.49	1801.17	413.01	274.60	687.61	2488.78
10.	Kerala	31528	1647.27	136.36	1783.63	486.93	216.41	703.35	2486.98
11.	Madhya Pradesh	58696	987.33	420.63	1407.96	555.68	285.86	841.54	2249.50
12.	Maharashtra	94296	1830.93	414.14	2245.07	276.65	154.72	431.37	2676.44
13.	Orissa	36079	472.32	198.58	670.90	484.62	475.52	960.14	1631.04
14.	Punjab	23674	1667.43	783.81	2451.24	269.74	219.80	489.54	2940.78
15.	Rajasthan	54439	832.29	288.97	1121.26	401.34	275.55	676.89	1798.15
16.	Tamil Nadu	61381	1778.88	200.78	1979.66	434.50	225.60	660.10	2639.76
17.	Uttar Pradesh	160715	584.94	125.18	710.12	465.35	162.00	627.35	1337.47
18.	West Bengal	78895	646.53	71.52	718.05	378.28	195.02	573.30	1291.35
Hilly States									
19.	Arunachal Pradesh	1066	130.12	628.61	758.73	3196.72	5612.94	8809.66	9568.39
20.	Assam	26126	468.79	170.30	639.09	554.53	659.30	1213.83	1852.92
21.	Himachal Pradesh	5951	1042.30	1768.81	2811.11	1547.60	1878.34	3425.94	6237.05
22.	Jammu & Kashmir	9725	593.97	416.73	1010.70	1266.43	3392.37	4658.80	5669.50
23.	Manipur	2298	173.85	185.59	359.44	1687.60	2608.53	4296.13	4655.57
24.	Meghalaya	2228	462.25	376.39	838.64	1533.93	1862.84	3396.77	4235.41
25.	Mizoram	864	124.19	439.70	563.89	3762.04	6672.80	10434.84	10998.73
26.	Nagaland	1846	233.75	265.50	499.25	2754.44	2943.66	5698.10	6197.35
27.	Sikkim	514	607.39	753.89	1361.28	2283.66	6234.82	8518.48	9879.76
28.	Tripura	3178	320.14	239.74	559.88	1666.30	2300.28	3966.58	4526.46
29.	Uttaranchal	8298	-	-	-	-	-	-	-
All States		998670	1027.19	275.47	1302.66	441.80	306.64	748.44	2051.10

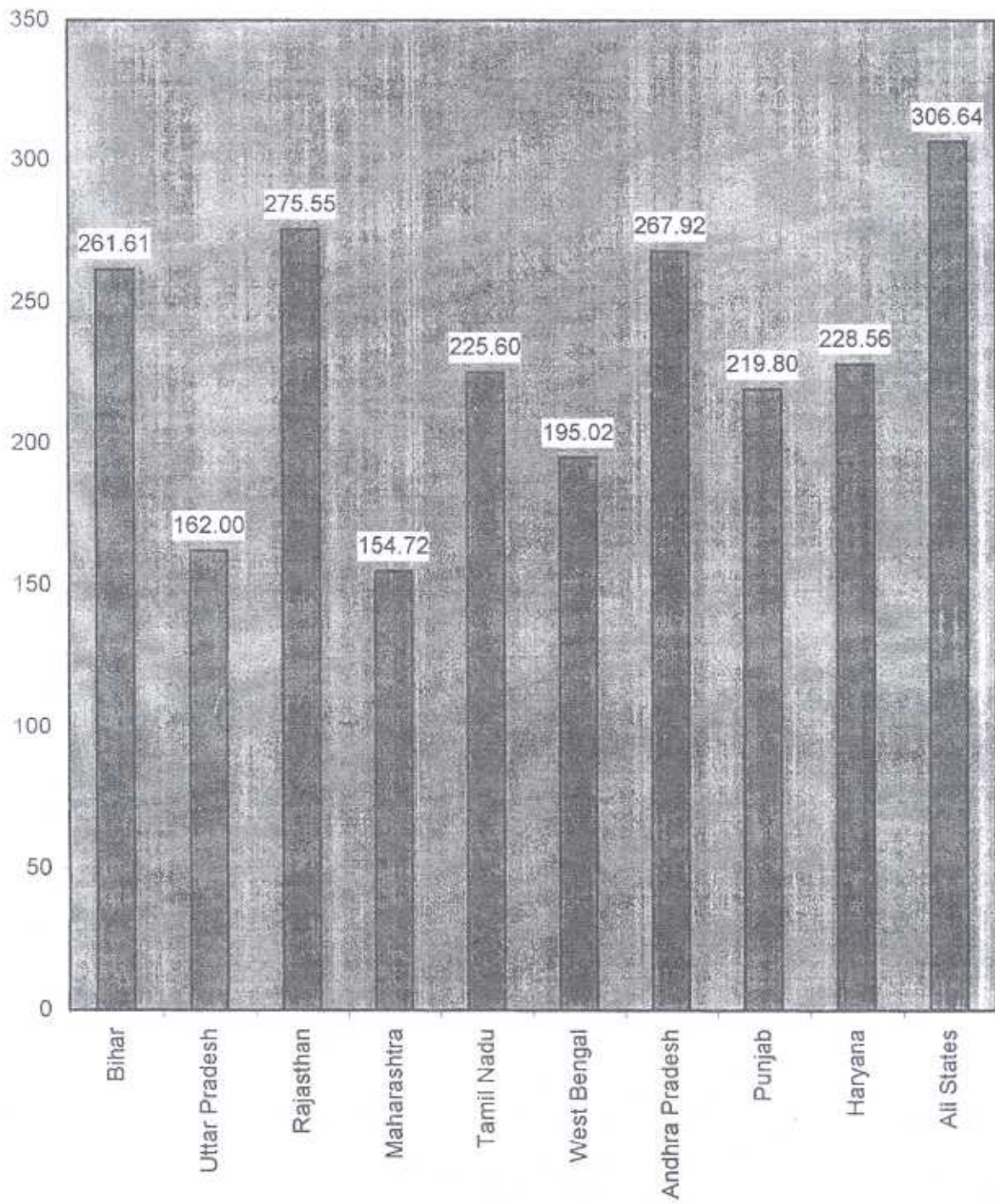
Per Capita State's Own Tax Revenue of Selected States during 1999-2000 (Accounts) (In Rs.)



Per Capita Share in Central Taxes of Selected States during 1999-2000 (Accounts) (In Rs.)



**Per Capita Grants from the Centre of Selected States
during 1999-2000 (Accounts) (In Rs.)**



2000-2001 (Revised Estimates)

Non hilly States

In the non-hilly States, maximum per capita revenue receipts during 2000-2001 (R.E) was Rs. 7950.10 in Goa, followed by Delhi (Rs.4024.38), Punjab (Rs.3576.22),Gujarat (Rs. 3267.49), Haryana (Rs. 3228.81), Maharashtra (Rs.3148.03), Tamil Nadu (Rs. 2951.43) and Kerala (Rs. 2896.26).Chhatisgarh with Rs. 1084.64 was at minimum level succeeded by Bihar (Rs.1390.53). The per capita State's own Tax Revenue was maximum in Goa (Rs.3614.71) followed by Delhi (Rs.3274.85), Maharashtra (Rs. 2162.20), Punjab (Rs.2139.01), Haryana (Rs.2122.66), Tamil Nadu (Rs.2029.58), Kerala (Rs. 1974.53) and Gujarat (Rs. 1828.21). Bihar with Rs. 358.45 was at minimum level succeeded by Chhatisgarh (Rs. 436.68). The per capita State's own NonTax Revenue was maximum in Goa (Rs.3168.23) followed by Gujarat (Rs. 598.05), Punjab (Rs. 585.04), Haryana (Rs. 548.50) and Delhi (Rs. 500.21). Bihar with Rs. 98.43 was at minimum level succeeded by Uttar Pradesh (Rs. 108.91). 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.

Out of the non-hilly States, the per capita Share in Central Taxes was maximum in Bihar (Rs.802.95) followed by Orissa (Rs.741.17), Goa (Rs.707.45), Madhya Pradesh (Rs.666.97), Uttar Pradesh (Rs.614.37), West Bengal (Rs. 541.91), Andhra Pradesh (Rs. 531.28), Kerala (Rs. 515.58), Rajasthan (Rs. 507.83) and Kamataka (Rs. 489.98). The per capita Share in Central Tax for Haryana was Rs.274.32. The per capita share received from Central Grants ranged from Rs. 130.70 in Bihar to Rs. 547.53 in Punjab. Haryana share of per capita Central Grants was Rs. 283.33.

Hilly States

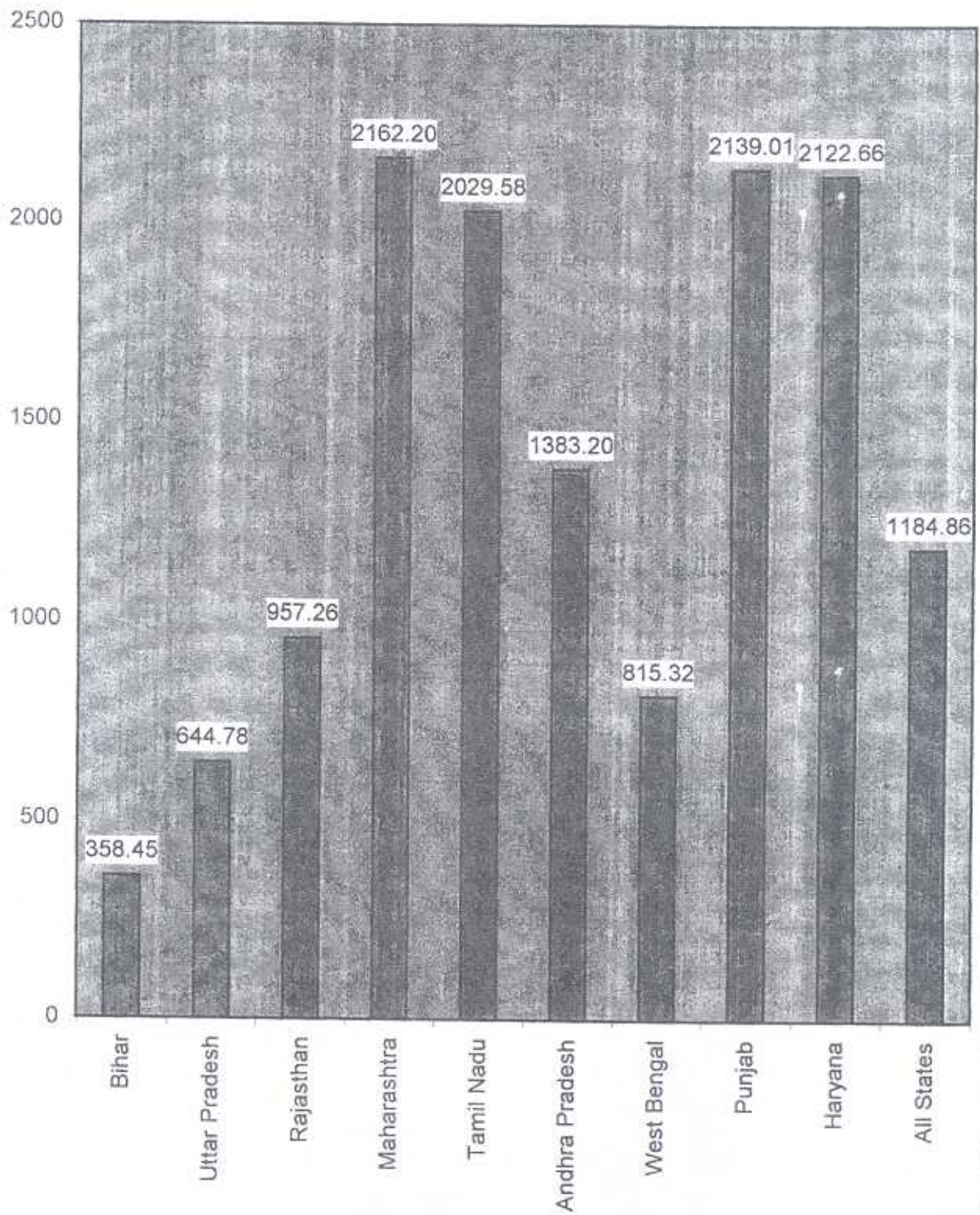
The hilly States, received special Grants from the Central Government. Major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir received per capita Central Grants amounting to Rs. 1200.47, Rs. 3386.26 and Rs. 4689.27 respectively. Small States like Sikkim received maximum per capita Central Grants of Rs. 10586.84 while Meghalaya received Rs. 3701.31 only.

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

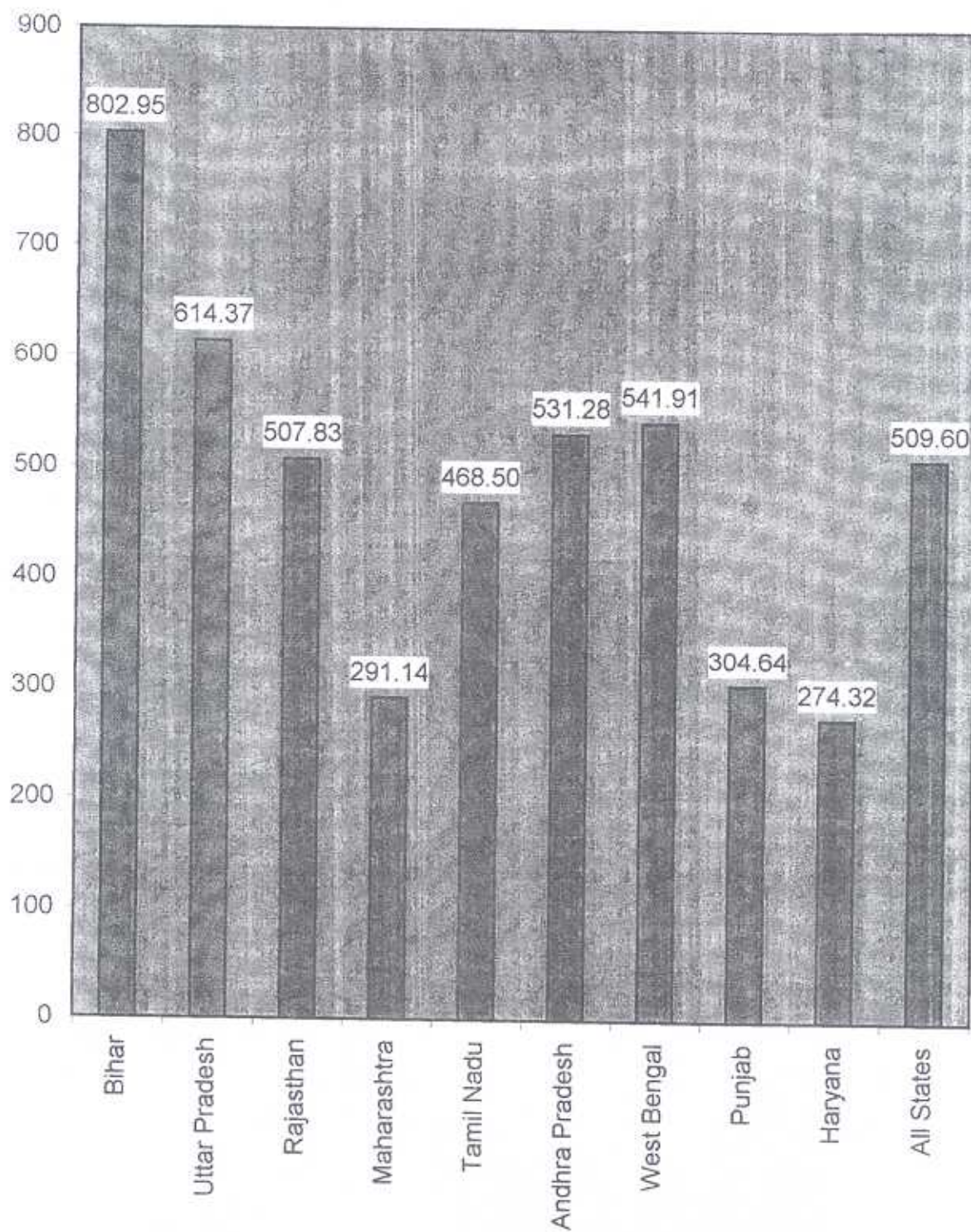
TABLE:-8 State wise Per Capita Revenue Receipts during 2000-2001 (R.E)

									(Rs.)
Sr.No.	State	Population (000)	State's On Tax Reve- nue	State's Own Non Tax Reve- nue	Sub Total (4+5)	Share in Central Taxes	Grants from Central Govt.	Sub Total (7+8)	Total Reve- nue Rece- ipts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	75604	1383.20	356.59	1739.79	531.28	336.91	868.19	2607.98
2.	Bihar	81873	358.45	98.43	456.88	802.95	130.70	933.65	1390.53
3.	Chhattisgarh	20722	436.68	133.11	569.79	292.60	222.25	514.85	1084.64
4.	Delhi	13584	3274.85	500.21	3775.06	-	249.32	249.32	4024.38
5.	Goa	1489	3614.71	3168.23	6782.94	707.45	459.71	1167.16	7950.10
6.	Gujarat	50104	1828.21	598.05	2426.26	296.50	544.73	841.23	3267.49
7.	Haryana	20859	2122.66	548.50	2671.16	274.32	283.33	557.65	3228.81
8.	Jharkhand	26685	-	-	-	-	-	-	-
9.	Karnataka	52416	1757.82	241.90	1999.72	489.98	342.81	832.79	2832.51
10.	Kerala	31755	1974.53	168.39	2142.92	515.58	237.76	753.34	2896.26
11.	Madhya Pradesh	59898	930.33	278.35	1208.68	666.97	426.93	1093.90	2302.58
12.	Maharashtra	96053	2162.20	489.73	2651.93	291.14	204.96	496.10	3148.03
13.	Orissa	36534	635.57	185.20	820.77	741.17	493.90	1235.07	2055.84
14.	Punjab	24106	2139.01	585.04	2724.05	304.64	547.53	852.17	3576.22
15.	Rajasthan	55858	957.26	308.98	1266.24	507.83	465.02	972.85	2239.09
16.	Tamil Nadu	61913	2029.58	211.49	2241.07	468.50	241.86	710.36	2951.43
17.	Uttar Pradesh	164463	644.78	108.91	753.69	614.37	311.58	925.95	1679.64
18.	West Bengal	79881	815.32	163.09	978.41	541.91	426.48	968.39	1946.80
Hilly States									
19.	Arunachal Pradesh	1085	195.85	763.04	958.89	1078.25	8434.20	9512.45	10471.34
20.	Assam	26500	537.56	190.85	728.41	663.89	1200.47	1864.36	2592.77
21.	Himachal Pradesh	6041	1186.29	368.70	1554.99	605.51	3386.26	3991.77	5546.76
22.	Jammu & Kashmir	9969	737.07	261.47	998.54	682.11	4689.27	5371.38	6369.92
23.	Manipur	2361	197.55	208.85	406.40	828.72	4194.32	5023.04	5429.44
24.	Meghalaya	2283	580.29	396.32	976.61	719.45	3701.31	4420.76	5397.37
25.	Mizoram	884	153.05	389.37	542.42	1534.73	10126.70	11661.43	12203.85
26.	Nagaland	1945	289.00	225.91	514.91	425.66	6359.33	6784.99	7299.90
27.	Sikkim	532	605.83	854.70	1460.53	1861.28	10586.84	12448.12	13908.65
28.	Tripura	3192	374.37	235.15	609.52	808.33	4150.16	4958.49	5568.01
29.	Uttaanchal	8428	-	-	-	-	-	-	-
All States		1017017	1184.86	264.21	1449.07	509.60	465.14	974.74	2423.81

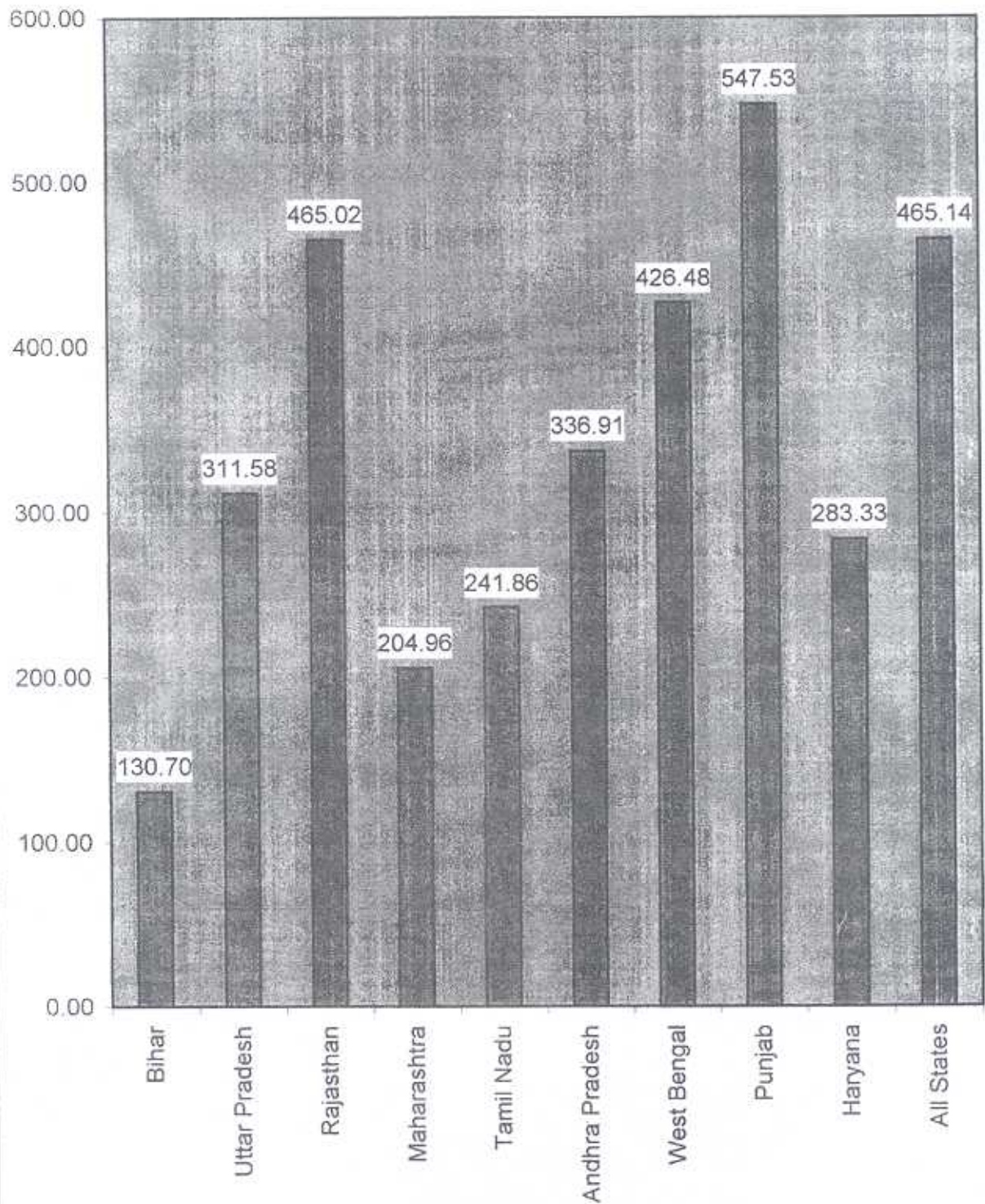
Per Capita State's Own Tax Revenue of Selected States during 2000-2001 (R.E.) (In Rs.)



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



Per Capita Grants from the centre of Selected States during 2000-2001(R.E) (In Rs.)



2001-2002 (Budget Estimates)

Non-Hilly States

In the non-hilly States, the maximum per capita revenue receipts during 2001-2002 (B.E) was estimated at Rs. 8365.90 in Goa followed by Delhi, (Rs. 4488.77), Gujarat (Rs.3995.82), Punjab (Rs. 3776.96), Haryana (Rs.3546.97), Maharashtra (Rs.3329.04), Tamil Nadu (Rs. 3309.51) and Kerala (Rs. 3275.20). Bihar with Rs. 1373.16 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 1790.20).The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 4075.77) followed by Delhi (Rs.3650.81), Maharashtra (Rs.2456.16), Punjab (Rs.2393.08), Haryana (Rs. 2386.17), Kerala. (Rs.2311.38), Tamil Nadu (Rs. 2286.19) and Gujarat (Rs.2077.85). Bihar with Rs. 302.18 was at minimum level succeeded by Orissa (Rs.632.94).The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (Rs. 3189.93) followed by Gujarat (Rs. 804.89), Punjab (Rs. 613.82), Haryana (Rs. 587.67) and Delhi (Rs. 496.83). Bihar with Rs. 53.91 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 105.64). 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.

Out of the non-hilly States, the per capita Share in Central Taxes was estimated to be maximum in Bihar (Rs. 866.93) followed by Orissa (Rs.862.05), Goa (Rs. 726.27), Uttar Pradesh (Rs. 700.95), Jharkhand (Rs. 696.00), West Bengal (Rs.625.73), Chhatisgarh (Rs. 594.99), Rajasthan (Rs.589.64), Andhra Pradesh (Rs. 581.09) and Karnataka (Rs.577.32).The per capita Share in Central Tax for Haryana was estimated at Rs.267.41. The per capita Share from Central Grants ranged from Rs. 150.14 in Bihar to Rs. 771.44 in Gujrat. Haryana's share was estimated at Rs. 305.72 from Central Grants.

Hilly States

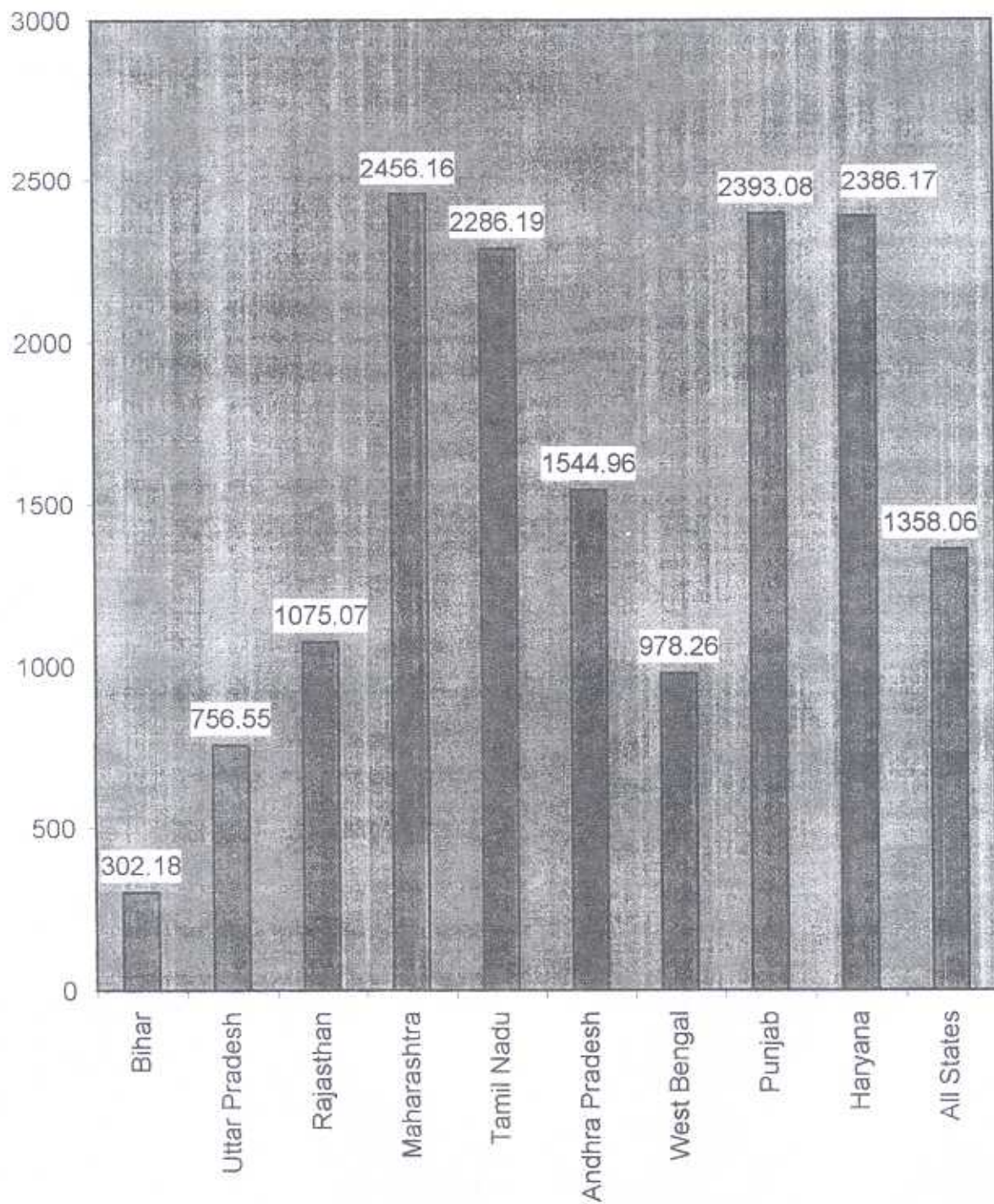
The hilly States, received Special Grants from the Central Government. Major hilly States like Assam, Uttaranchal, Himachal Pradesh and Jammu & Kashmir were estimated to receive per capita Central Grants amounting to Rs. 1027.76, Rs. 1316.84, Rs. 3002.89 and Rs. 4444.20 respectively. Small States like Sikkim was estimated to receive maximum per capita Central Grants Rs.10133.15 while Manipur was estimated to receive Rs. 3650.19 only.

The details of per capita revenue receipts of Individual States during 2001-2002 (B.E) are given in table 9. Graphic presentation of data of selected States has also been given alongwith the table.

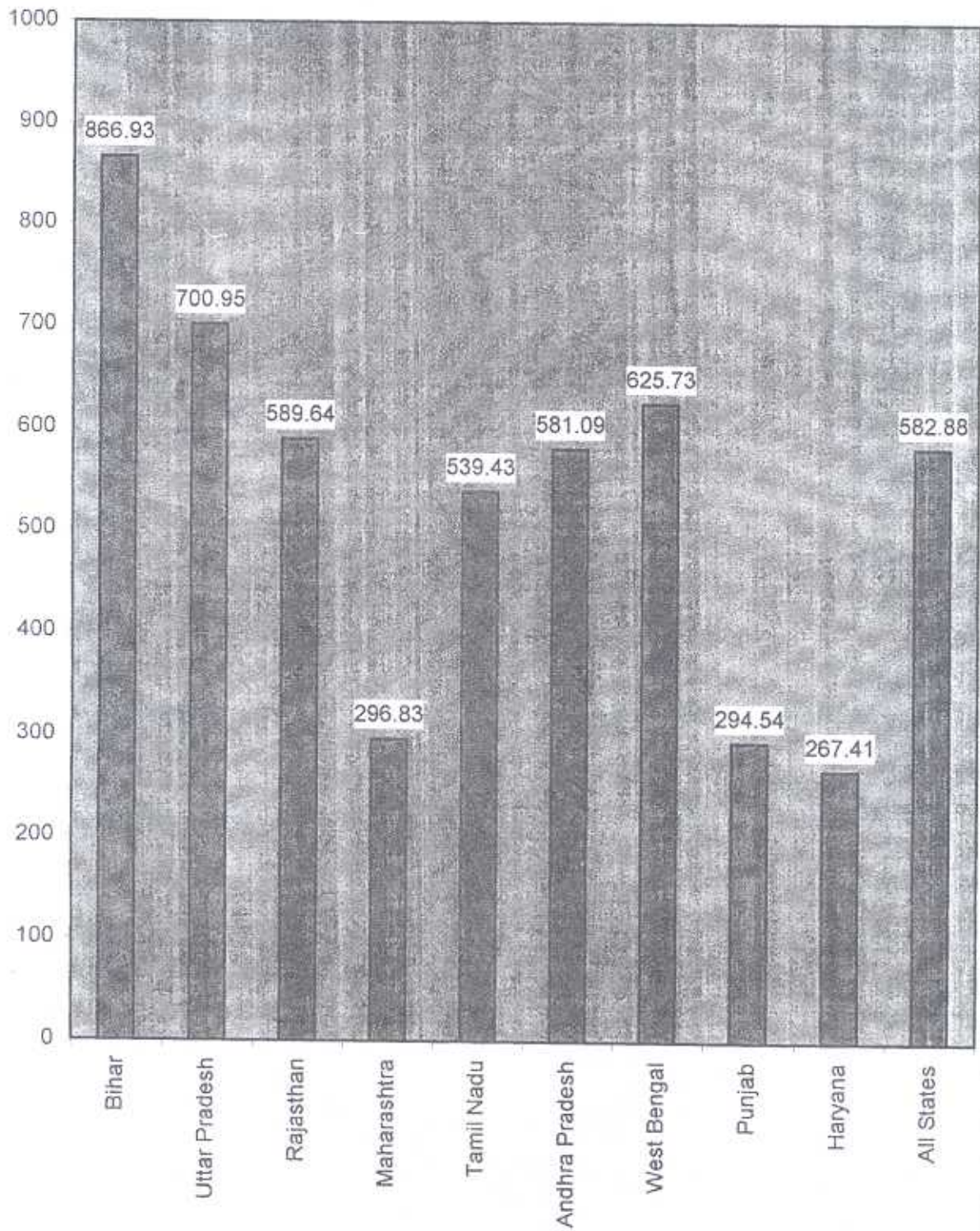
TABLE: 9: State wise Per Capita Revenue Receipts during 2001-2002 (B.E)

Sr.No.	State	Population (000)	State's Own Tax Reve- nue	State's Own Non Tax Reve- nue	Sub Total (4+5)	Share in Central Taxes	Grants from Central Govt.	Sub Total (7+8)	(Rs.)
									Total Reve nue Rece- pts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	76008	1544.96	371.31	1916.27	581.09	450.49	1031.58	2947.85
2.	Bihar	84251	302.18	53.91	356.09	866.93	150.14	1017.07	1373.16
3.	Chhattisgarh	20927	910.27	355.62	1265.89	595.56	370.74	966.30	2232.19
4.	Delhi	14074	3650.81	496.83	4147.64	-	341.13	341.13	4488.77
5.	Goa	1519	4075.77	3189.93	7265.70	726.27	373.93	1100.20	8365.90
6.	Gujarat	51267	2077.85	804.89	2882.74	341.64	771.44	1113.08	3995.82
7.	Haryana	21398	2386.17	587.67	2973.84	267.41	305.72	573.13	3546.97
8.	Jharkhand	27230	747.69	395.76	1143.45	696.00	252.30	948.30	2091.75
9.	Karnataka	53192	1986.59	230.87	2217.46	577.32	395.23	972.55	3190.01
10.	Kerala	31968	2311.39	200.10	2511.49	512.14	251.57	763.71	3275.20
11.	Madhya Pradesh	61096	845.32	231.27	1076.59	565.50	376.97	942.47	2019.06
12.	Maharashtra	97785	2456.16	374.99	2831.15	296.83	201.06	497.89	3329.04
13.	Orissa	36970	632.94	210.79	843.73	862.05	457.82	1319.87	2163.60
14.	Punjab	24547	2393.08	613.82	3006.90	294.54	475.52	770.06	3776.96
15.	Rajasthan	57332	1075.07	291.06	1366.13	589.64	344.71	934.35	2300.48
16.	Tamil Nadu	62416	2286.19	203.05	2489.24	539.43	280.84	820.27	3309.51
17.	Uttar Pradesh	168302	756.55	105.64	862.19	700.95	227.06	928.01	1790.20
18.	West Bengal	80779	978.26	121.10	1099.37	625.73	341.01	966.74	2066.11
Hilly States									
19.	Arunachal Pradesh	1102	247.64	1166.25	1413.89	1185.75	7772.96	8958.71	10372.60
20.	Assam	26854	597.93	194.81	792.74	655.39	1027.76	1683.15	2475.89
21.	Himachal Pradesh	6130	1266.66	314.42	1581.08	662.31	3002.89	3665.20	5246.28
22.	Jammu & Kashmir	10215	778.18	295.23	1073.41	665.69	4444.20	5109.89	6183.30
23.	Manipur	2427	208.16	217.30	425.46	951.79	3650.19	4601.98	5027.44
24.	Meghalaya	2339	600.47	427.75	1028.22	783.07	3814.32	4597.39	5625.61
25.	Mizoram	902	162.42	349.55	511.97	1385.81	8416.63	9802.44	10314.41
26.	Nagaland	2050	316.49	227.56	544.05	639.17	6167.27	6806.44	7350.49
27.	Sikkim	552	705.44	744.20	1449.64	2329.35	10133.15	12462.50	13912.14
28.	Tripura	3197	411.73	297.19	708.92	907.22	4483.80	5391.02	6099.94
29.	Uttaranchal	8555	934.87	225.42	1160.29	483.54	1316.84	1800.38	2960.67
All States		1035384	1358.06	273.31	1631.37	582.88	468.97	1051.85	2683.22

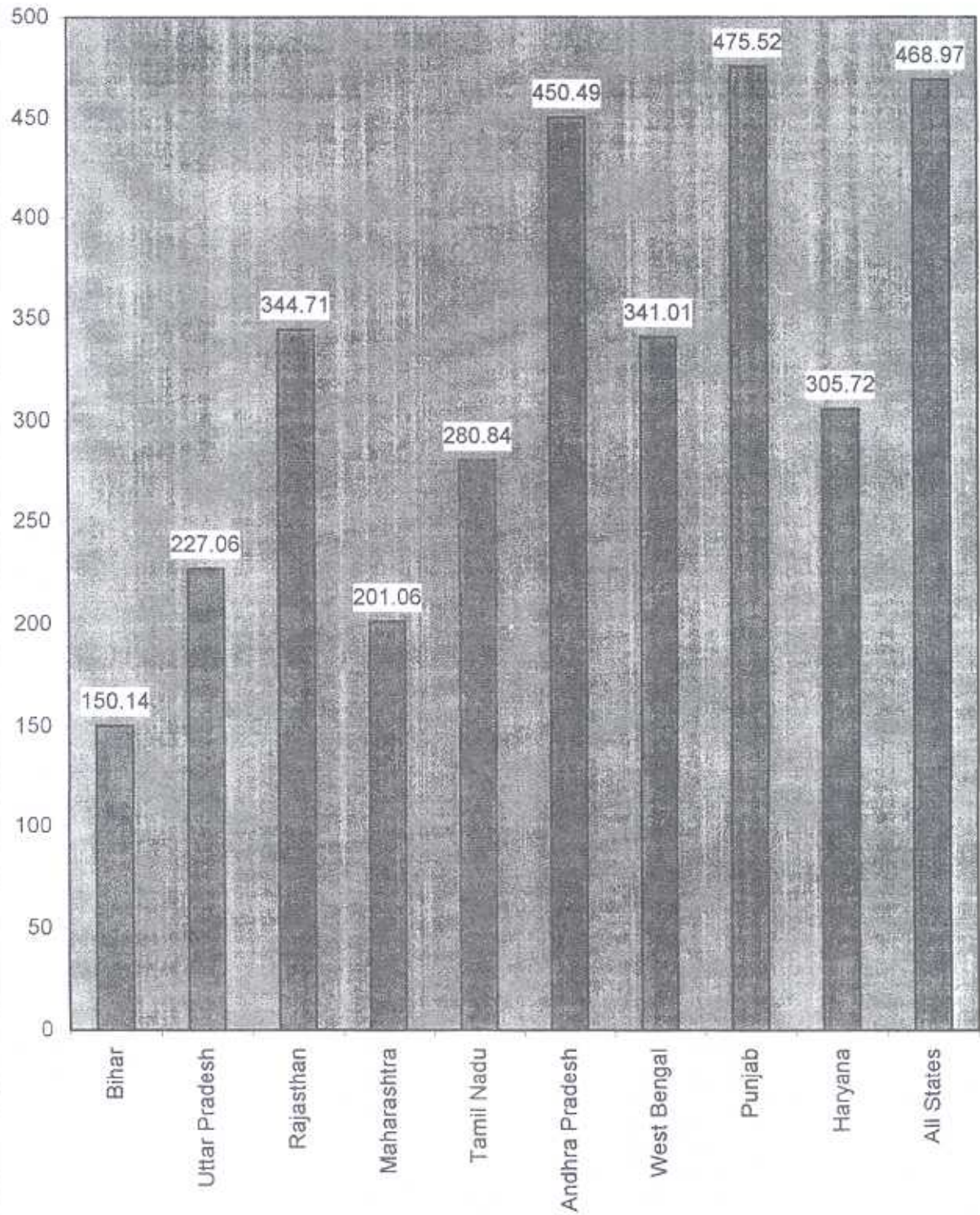
Per Capita State's Own Tax Revenue of Selected States during 2001-2002 (B.E.) (In Rs.)



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



Per Capita Grants from the Centre of Selected States during 2001-2002 (B.E.) (In Rs.)



Structure of State's own Tax Revenue of States

1999-2000 (Accounts)

Out of the total State's own Tax Revenue of Rs. 102581.90 crore collected by all the States during 1999-2000 (Accounts) 1.04% was collected by all the States from Land Revenue. Like wise 14.66% was collected from State Excise, 60.73% from Sales Tax, 6.00% from Taxes on Vehicles, 8.34% from Stamps and Registration fees and the remaining 9.23% was collected from other Taxes and Duties.

Non-Hilly States

In the non hilly States, the percentage share of Land Revenue collected by States themselves to total State's own Tax Revenue was maximum in Orissa (2.96%) and minimum in Haryana and Punjab (0.12%) each. In Delhi the Land revenue receipts was negligible. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (31.20%) followed by Uttar Pradesh (22.62%) and Haryana (21.76%). Gujarat with 0.39% was at the bottom (due to prohibition in the State) succeeded by Orissa (6.74%), Goa (7.86%) and West Bengal (8.68%). The percentage share of Sales Tax to total State's own Tax Revenue was maximum in Goa (75.94%) and minimum in Madhya Pradesh (44.09%). For Haryana it was 55.93%. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Rajasthan (10.05%) and minimum in Haryana (2.41%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from is. 3.96% in Goa to 12.53% in Uttar Pradesh. For Haryana it was 8.81%.

Hilly States

In the hilly States, the percentage share of Land revenue to total State's own Tax Revenue ranged from 0.17% in Meghalaya to 11.74% in Mizoram. Percentage share of State Excise to total State's own Tax Revenue ranged from 3.48% in Manipur to 72.68% in Arunachal Pradesh. Percentage share of Sales Tax to total State's own Tax Revenue ranged from 33.64% in Mizoram to 63.82% in Nagaland except in Arunachal Pradesh where it was 2.52%. Percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Mizoram (17.05%) and minimum in Tripura (3.54%). Percentage share of Stamps and Registration fees to total State's own Taxes ranged for 0.75% in Mizoram to 5.00% in Tripura.

The details of state's own Tax revenue of Individual States and percentages of various State's own Tax revenue to total State's own Revenue during 1999-2000 (Accounts) are given in table 10 & 11.

TABLE-10: State wise Structure of State's Own Tax Revenue during 1999- 2000 (Accounts)

		(Rs. Crore)						
Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	112.35	1038.41	6171.62	733.60	591.84	360.78	9008.60
2.	Bihar*	50.00	450.00	2280.00	257.99	372.50	227.07	3637.56
3.	Chhattisgarh	-	-	-	-	-	-	-
4.	Delhi	0.01	566.41	2346.60	160.88	190.47	166.05	3430.42
5.	Goa	5.23	36.06	348.18	28.32	18.14	22.56	458.49
6.	Gujarat	116.63	32.02	5134.47	601.71	522.38	1754.52	8161.73
7.	Haryana	4.29	765.36	1967.38	84.77	309.92	385.89	3517.61
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	38.73	1215.20	4683.23	448.82	565.79	792.60	7744.37
10.	Kerala	34.67	591.10	3853.54	380.83	279.65	53.72	5193.51
11.	Madhya Pradesh	43.26	1073.38	2555.08	402.01	470.13	1251.36	5795.22
12.	Maharashtra	177.86	1875.68	10509.03	708.30	1939.83	2054.25	17264.95
13.	Orissa	50.46	114.82	1107.55	155.53	102.01	173.71	1704.08
14.	Punjab	4.84	1231.57	1977.28	321.37	325.65	86.76	3947.47
15.	Rajasthan	35.08	960.81	2424.52	455.48	376.77	278.24	4530.90
16.	Tamil Nadu	47.23	1833.70	7024.23	577.98	817.58	618.21	10918.93
17.	Uttar Pradesh	116.09	2126.33	5099.25	512.10	1177.57	369.57	9400.91
18.	West Bengal	148.44	442.85	3428.79	185.56	411.72	483.47	5100.83
Hilly States								
19.	Arunachal Pradesh	1.35	10.08	0.35	1.12	0.45	0.52	13.87
20.	Assam	69.07	117.74	742.32	68.69	34.96	191.98	1224.76
21.	Himachal Pradesh	6.48	198.70	233.07	28.37	24.68	128.97	620.27
22.	Jammu & Kashmir	1.81	274.30	235.87	21.91	14.86	28.89	577.64
23.	Manipur	0.52	1.39	22.87	2.33	1.46	11.38	39.95
24.	Meghalaya	0.17	39.51	53.52	3.79	2.66	3.34	102.99
25.	Mizoram	1.26	0.93	3.61	1.83	0.08	3.02	10.73
26.	Nagaland*	0.15	2.10	27.54	4.55	1.85	6.96	43.15
27.	Sikkim	0.53	13.39	13.64	1.69	0.62	1.35	31.22
28.	Tripura	2.57	20.11	57.78	3.60	5.09	12.59	101.74
29.	Uttaranchal	-	-	-	-	-	-	-
All States		1069.08	15031.95	62301.32	6153.13	8558.66	9467.76	102581.90

* Figures pertain to 1999-2000 (Revised Estimates)

TABLE:-11 State Wise Percentages of Various State's Own Tax Revenue to Total State's Own Tax Revenue- 1999-2000 (Accounts)

Sr.No.	State	Percentage to total State's own Tax Revenue						
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes & Duties	Total State's Own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	1.25	11.53	68.51	8.14	6.57	4.00	100.00
2.	Bihar	1.38	12.37	62.68	7.09	10.24	6.24	100.00
3.	Chhattisgarh	-	-	-	-	-	-	-
4.	Delhi	0.00	16.51	68.41	4.69	5.55	4.84	100.00
5.	Goa	1.14	7.86	75.94	6.18	3.96	4.92	100.00
6.	Gujarat	1.43	0.39	62.91	7.37	6.40	21.50	100.00
7.	Haryana	0.12	21.76	55.93	2.41	8.81	10.97	100.00
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	0.50	15.69	60.47	5.80	7.31	10.23	100.00
10.	Kerala	0.67	11.38	74.20	7.33	5.39	1.03	100.00
11.	Madhya Pradesh	0.75	18.52	44.09	6.94	8.11	21.59	100.00
12.	Maharashtra	1.03	10.86	60.87	4.10	11.24	11.90	100.00
13.	Orissa	2.96	6.74	64.99	9.13	5.99	10.19	100.00
14.	Punjab	0.12	31.20	50.09	8.14	8.25	2.20	100.00
15.	Rajasthan	0.77	21.21	53.51	10.05	8.32	6.14	100.00
16.	Tamil Nadu	0.43	16.80	64.33	5.29	7.49	5.66	100.00
17.	Uttar Pradesh	1.23	22.62	54.24	5.45	12.53	3.93	100.00
18.	West Bengal	2.91	8.68	67.22	3.64	8.07	9.48	100.00
Hilly States								
19.	Arunachal Pradesh	9.73	72.68	2.52	8.08	3.24	3.75	100.00
20.	Assam	5.64	9.61	60.61	5.61	2.85	15.68	100.00
21.	Himachal Pradesh	1.05	32.03	37.58	4.57	3.98	20.79	100.00
22.	Jammu & Kashmir	0.31	47.49	40.84	3.79	2.57	5.00	100.00
23.	Manipur	1.30	3.48	57.25	5.83	3.65	28.49	100.00
24.	Meghalaya	0.17	38.36	51.97	3.68	2.58	3.24	100.00
25.	Mizoram	11.74	8.67	33.64	17.05	0.75	28.15	100.00
26.	Nagaland	0.35	4.87	63.82	10.54	4.29	16.13	100.00
27.	Sikkim	1.70	42.89	43.69	5.41	1.99	4.32	100.00
28.	Tripura	2.53	19.77	56.79	3.54	5.00	12.37	100.00
29.	Uttaranchal	-	-	-	-	-	-	-
All States		1.04	14.66	60.73	6.00	8.34	9.23	100.00

2000-2001 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 120502.66 crore collected by all the States during 2000-2001 (R.E), 1.33% was collected by all the States from Land Revenue . Like wise 13.38% was collected from State Excise, 61.81% from Sales Tax, 5.34% from Taxes on Vehicles and 8.37% from Stamps and Registration fees and the remaining 9.77% was collected from other Taxes and Duties.

Non-Hilly States

In the non hilly States, the percentage share of Land revenue to total State's own Tax Revenue was maximum in West Bengal (12.40%) and minimum in Punjab ((0.07%). In Delhi the Land Revenue receipt was negligible .For Haryana it was 0.15% .The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab ((25.99%) followed by Uttar Pradesh (21.23%) Rajasthan (20.10%), Madhaya Pradesh (19.53%) and Haryana (18.97%). Gujarat with 0.43% was at the bottom (due to prohibition in the State) succeeded by Goa (7.24%), Orissa (7.32%) and west Bengal (7.83%). The percentage share of Sales Tax to Total State's own Tax Revenue was maximum in Goa (74.32%) and minimum in Chhatisgarh (47.96%) . For Haryana it was 58.72%. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Rajasthan (9.35%) and minimum in Haryana (2.03%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.95% in Delhi to 14.77 % in Uttar Pradesh. For Haryana it was 8.47%.

Hilly States

In the hilly States, the percentage share of Land Revenue to total State's own Tax ranged from 0.13% in Himachal Pradesh and to 11.76% in Arunachal Pradesh. Percentage share of State Excise to total State's own Tax Revenue ranged from 4.29 % in Manipur to 47.06% in Arunachal Pradesh. Percentage share of Sales Tax to total State's own Tax Revenue ranged from 28.24% in Arunachal Pradesh to 63.51% in Nagaland. Percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Mizoram (13.67%) and minimum in Jammu & Kashmir (3.20%). The percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 0.45% in Mizoram to 7.63% in Nagaland in these States.

The details of State's own Tax Revenue of Individual States and percentages of various State's own Tax Revenue to total State's own Tax Revenue during 2000-2001 (R.E) are given in tables 12 & 13.

TABLE:- 12 State wise Structure of State's Own Tax Revenue during 2000-2001 (R.E.)
(Rs. Crore)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registr-ation fees	Other Taxes & Duties	Total State 's Own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	120.69	1276.00	7202.00	834.40	650.00	374.47	10457.56
2.	Bihar	37.61	275.90	1950.88	177.73	343.48	149.15	2934.75
3.	Chhattisgarh	2.47	156.90	434.00	45.74	54.21	211.56	904.88
4.	Delhi	0.06	600.00	3293.00	190.00	220.00	145.50	4448.56
5.	Goa	3.75	39.00	400.00	32.00	36.69	26.79	538.23
6.	Gujarat	100.00	39.53	5850.00	650.00	550.00	1970.50	9160.03
7.	Haryana	6.64	840.00	2600.00	90.00	375.00	516.00	4427.64
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	40.01	1449.00	5510.09	550.00	742.77	921.91	9213.78
10.	Kerala	43.58	647.15	4640.34	430.85	419.10	89.10	6270.12
11.	Madhya Pradesh	10.90	1088.10	2725.00	372.42	475.79	900.25	5572.46
12.	Maharashtra	92.00	1725.00	12943.00	770.00	2150.00	3088.56	20768.56
13.	Orissa	56.00	170.00	1425.00	180.00	120.00	371.00	2322.00
14.	Punjab	3.50	1340.00	2850.00	350.00	450.00	162.80	5156.30
15.	Rajasthan	39.06	1075.00	2920.00	500.00	450.00	363.02	5347.08
16.	Tamil Nadu	50.30	2000.00	8309.00	631.06	900.00	675.37	12565.73
17.	Uttar Pradesh	90.00	2251.23	5734.38	260.19	1566.43	702.05	10604.28
18.	West Bengal	807.18	510.00	4000.00	206.00	475.00	514.72	6512.90
Hilly States								
19.	Arunachal Pradesh	2.50	10.00	6.00	1.36	0.45	0.94	21.25
20.	Assam	93.00	164.00	848.16	59.22	36.12	224.04	1424.54
21.	Himachal Pradesh	0.95	206.00	296.06	63.00	27.45	123.18	716.64
22.	Jammu & Kashmir	2.03	175.08	322.00	23.50	21.75	190.42	734.78
23.	Manipur	0.65	2.00	24.45	2.41	2.10	15.03	46.64
24.	Meghalaya	0.18	48.00	65.00	4.70	2.54	12.06	132.48
25.	Mizoram	1.30	0.85	5.50	1.85	0.06	3.97	13.53
26.	Nagaland	0.26	2.50	35.70	5.00	4.29	8.46	56.21
27.	Sikkim	0.12	12.44	16.50	1.20	0.52	1.45	32.23
28.	Tripura	1.02	23.47	73.00	4.25	4.48	13.28	119.50
29.	Uttaranchal	-	-	-	-	-	-	-
All States		1605.76	16127.15	74479.06	6436.88	10078.23	11775.58	120502.66

TABLE:-13 State wise Percentages of Various State's Own Tax Revenue to total State's Own Tax Revenue during 2001-2002 (R.E)

Sr.No.	State	Percentage of Total State's own Tax Revenue						Total State's Own Tax Revenue
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes & Duties	
1	2	10	11	12	13	14	15	16
Non -Hilly States								
1.	Andhra Pradesh	1.15	12.20	68.87	7.98	6.22	3.58	100.00
2.	Bihar	1.28	9.40	66.48	6.06	11.70	5.08	100.00
3.	Chhattisgarh	0.27	17.34	47.96	5.06	5.99	23.38	100.00
4.	Delhi	0.00	13.49	74.02	4.27	4.95	3.27	100.00
5.	Goa	0.70	7.24	74.32	5.94	6.82	4.98	100.00
6.	Gujarat	1.09	0.43	63.87	7.10	6.00	21.51	100.00
7.	Haryana	0.15	18.97	58.72	2.03	8.47	11.66	100.00
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	0.43	15.73	59.80	5.97	8.06	10.01	100.00
10.	Kerala	0.70	10.32	74.01	6.87	6.68	1.42	100.00
11.	Madhya Pradesh	0.20	19.53	48.90	6.68	8.54	16.15	100.00
12.	Maharashtra	0.44	8.31	62.32	3.71	10.35	14.87	100.00
13.	Orissa	2.41	7.32	61.37	7.75	5.17	15.98	100.00
14.	Punjab	0.07	25.99	55.27	6.79	8.72	3.16	100.00
15.	Rajasthan	0.73	20.10	54.61	9.35	8.42	6.79	100.00
16.	Tamil Nadu	0.40	15.92	66.12	5.02	7.16	5.38	100.00
17.	Uttar Pradesh	0.85	21.23	54.08	2.45	14.77	6.62	100.00
18.	West Bengal	12.40	7.83	61.42	3.16	7.29	7.90	100.00
Hilly States								
19.	Arunachal Pradesh	11.76	47.06	28.24	6.40	2.12	4.42	100.00
20.	Assam	6.53	11.51	59.54	4.16	2.53	15.73	100.00
21.	Himachal Pradesh	0.13	28.75	41.31	8.79	3.83	17.19	100.00
22.	Jammu & Kashmir	0.28	23.83	43.82	3.20	2.96	25.91	100.00
23.	Manipur	1.39	4.29	52.42	5.17	4.50	32.23	100.00
24.	Meghalaya	0.14	36.23	49.06	3.55	1.92	9.10	100.00
25.	Mizoram	9.61	6.28	40.65	13.67	0.45	29.34	100.00
26.	Nagaland	0.46	4.45	63.51	8.90	7.63	15.05	100.00
27.	Sikkim	0.37	38.60	51.20	3.72	1.61	4.50	100.00
28.	Tripura	0.85	19.64	61.09	3.56	3.75	11.11	100.00
29.	Uttaranchal	-	-	-	-	-	-	-
All States		1.33	13.38	61.81	5.34	8.37	9.77	100.00

2001-2002 (Budget Estimates)

Out of the total estimated State's own Tax Revenue of Rs. 140611.40 crore by all the States during 2001-2002 (B.E), 1.85% was estimated to be collected by all the States from Land Revenue . Like wise, 13.20% was estimated to be collected from State Excise, 61.42% from Sales Tax, 5.46% from Taxes on Vehicles, 8.13 % from Stamps and Registration fees and remaining 9.94% was estimated to collect from other Taxes and Duties.

Non- Hilly States

In the non hilly States, the percentage share of Land Revenue estimated to be collected by States themselves to total State's own Tax was maximum in West Bengal 18.54% and minimum in Punjab 0.07%. For Haryana it was estimated as 0.62% .In Delhi the Land Revenue receipt was estimated negligible.The percentage share of State Excise to total State's own Tax Revenue was estimated to be collected maximum in Punjab (23.83%) followed by Chhattisgarh (21.00%),Karnataka(19.65%), Uttar Pradesh (19.32%),Madhya Pradesh (18.39%), Rajasthan (18.25%) and Haryana (18.10%). Gujarat with 0.42% was estimated at the bottom (due to prohibition in the State) succeeded by Orissa (5.98%) and West Bengal (7.24%). The percentage share of Sales Tax to total State's own Tax Revenue was estimated to be collected maximum in Kerala (75.36%) and minimum in Chhattisgarh (40.71%) .For Haryana it is estimated as 58.66% .The percentage share of Taxes on Vehicles to total State's own Tax revenue was estimated to be collected maximum in Rajasthan (9.13%) and minimum in Haryana (1.96%).Percentage share of Stamps and Registration fees to total State's own Tax Revenue was estimated to range from 3.93% in Jharkhand to 14.14% in Bihar .For Haryana it is estimated as 8.08%.

Hilly States

In the hilly States, the percentage share of Land Revenue to total State's own Tax Revenue was estimated to range from 0.05% in Himachal Pradesh to 9.56% in Mizoram.The percentage share of State Excise to total State's own Tax Revenue was estimated to be maximum in Sikkim (41.09%) and minimum in Nagaland (4.01%). The percentage share of Sales Tax to total State's own Tax Revenue was estimated to range from Rs. 40.96% in Mizoram to 61.00% in Tripura. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was estimated to be maximum in Mizoram (12.97%) and minimum in Jammu and Kashmir (3.04%) .The percentage share of Stamps and Registration fees to total State's own Tax Revenue was estimated to range from 0.68% in Mizoram to 13.82% in Uttranchal.

The details of State's own Tax Revenue of Individual State's and percentage of various State's own Tax Revenue to total State's own Tax Revenue during 2001-2002 (B.E) are given in tables 14 & 15.

TABLE: -14 State wise Structure of State's Own Tax Revenue during 2001-2002 (B.E.)
(Rs. crore)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registr-ation Fee	Other Taxes & Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	145.19	1425.00	8161.56	868.82	728.06	414.28	11742.91
2.	Bihar	35.00	350.00	1450.00	200.00	360.00	150.94	2545.94
3.	Chhattisgarh	10.47	399.97	775.48	113.60	130.09	475.31	1904.92
4.	Delhi	0.15	700.00	3793.00	220.00	250.00	175.00	5138.15
5.	Goa	5.42	46.00	445.00	36.00	38.50	48.19	619.11
6.	Gujarat	325.00	45.00	6700.00	800.00	550.00	2232.50	10652.50
7.	Haryana	31.93	924.00	2995.00	100.00	412.50	642.50	5105.93
8.	Jharkhand	6.44	160.00	1515.00	140.00	80.00	134.51	2035.95
9.	Karnataka	57.78	2076.20	5895.57	640.89	842.02	1054.64	10567.10
10.	Kerala	45.00	744.22	5568.41	491.17	468.11	72.12	7389.03
11.	Madhya Pradesh	25.58	950.00	2500.00	435.00	473.00	781.00	5164.58
12.	Maharashtra	92.00	1875.00	14822.00	920.00	2400.00	3908.61	24017.61
13.	Orissa	63.00	140.00	1455.00	200.00	110.00	372.00	2340.00
14.	Punjab	3.80	1400.00	3400.00	390.00	490.00	190.50	5874.30
15.	Rajasthan	36.06	1125.00	3525.00	562.50	520.00	395.02	6163.58
16.	Tamil Nadu	55.53	2280.00	9550.00	650.31	1001.39	732.24	14269.47
17.	Uttar Pradesh	90.60	2460.16	7168.70	381.00	1750.50	881.88	12732.84
18.	West Bengal	1465.38	572.00	4480.00	228.00	600.00	556.92	7902.30
Hilly States								
19.	Arunachal Pradesh	1.50	10.00	13.00	1.40	0.45	0.94	27.29
20.	Assam	99.59	142.46	900.00	82.87	42.25	338.50	1605.67
21.	Himachal Pradesh	0.38	222.00	329.93	73.00	30.16	120.99	776.46
22.	Jammu & Kashmir	2.48	187.47	332.00	24.20	21.89	226.87	794.91
23.	Manipur	0.65	2.25	26.00	2.70	2.35	16.57	50.52
24.	Meghalaya	0.19	53.80	72.80	4.70	2.93	6.03	140.45
25.	Mizoram	1.40	0.90	6.00	1.90	0.10	4.35	14.65
26.	Nagaland	0.28	2.60	39.45	5.35	4.50	12.70	64.88
27.	Sikkim	0.18	16.00	18.00	1.20	0.56	3.00	38.94
28.	Tripura	1.12	26.00	80.30	4.68	4.93	14.60	131.63
29.	Uttaranchal	3.27	228.44	344.10	95.00	110.52	18.45	799.78
All States		2605.37	18564.47	86361.30	7674.29	11424.81	13981.16	140611.40

TABLE :-15 State wise Percentages of Various State's Own Tax Revenue to total State's own Tax Revenue during 2001-2002 (B.E)

Sr.No.	State	Percentage to Total State's own Tax Revenue						Total State's Own Revenue
		Land Revenue	State Excise	Sales Tax	Taxes on vehicles	Stamps & Registration fees	Other Taxes & Duties	
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	1.24	12.13	69.50	7.40	6.20	3.53	100.00
2.	Bihar	1.37	13.75	56.95	7.86	14.14	5.93	100.00
3.	Chhattisgarh	0.55	21.00	40.71	5.96	6.83	24.95	100.00
4.	Delhi	0.00	13.62	73.82	4.28	4.87	3.41	100.00
5.	Goa	0.88	7.43	71.88	5.81	6.22	7.78	100.00
6.	Gujarat	3.05	0.42	62.90	7.51	5.16	20.96	100.00
7.	Haryana	0.62	18.10	58.66	1.96	8.08	12.58	100.00
8.	Jharkhand	0.31	7.86	74.41	6.88	3.93	6.61	100.00
9.	Karnataka	0.55	19.65	55.79	6.06	7.97	9.98	100.00
10.	Kerala	0.61	10.07	75.36	6.65	6.33	0.98	100.00
11.	Madhya Pradesh	0.50	18.39	48.41	8.42	9.16	15.12	100.00
12.	Maharashtra	0.38	7.81	61.71	3.83	9.99	16.28	100.00
13.	Orissa	2.69	5.98	62.18	8.55	4.70	15.90	100.00
14.	Punjab	0.07	23.83	57.88	6.64	8.34	3.24	100.00
15.	Rajasthan	0.58	18.25	57.19	9.13	8.44	6.41	100.00
16.	Tamil Nadu	0.39	15.98	66.92	4.56	7.02	5.13	100.00
17.	Uttar Pradesh	0.71	19.32	56.30	2.99	13.75	6.93	100.00
18.	West Bengal	18.54	7.24	56.69	2.89	7.59	7.05	100.00
Hilly States								
19.	Arunachal Pradesh	5.50	36.64	47.64	5.13	1.65	3.44	100.00
20.	Assam	6.21	8.87	56.05	5.16	2.63	21.08	100.00
21.	Himachal Pradesh	0.05	28.59	42.49	9.40	3.89	15.58	100.00
22.	Jammu & Kashmir	0.31	23.59	41.77	3.04	2.75	28.54	100.00
23.	Manipur	1.29	4.45	51.47	5.34	4.65	32.80	100.00
24.	Meghalaya	0.13	38.31	51.83	3.35	2.09	4.29	100.00
25.	Mizoram	9.56	6.14	40.96	12.97	0.68	29.69	100.00
26.	Nagaland	0.43	4.01	60.80	8.25	6.94	19.57	100.00
27.	Sikkim	0.46	41.09	46.23	3.08	1.44	7.70	100.00
28.	Tripura	0.85	19.75	61.00	3.56	3.75	11.09	100.00
29.	Uttaranchal	0.41	28.56	43.02	11.88	13.82	2.31	100.00
All States		1.85	13.20	61.42	5.46	8.13	9.94	100.00

Per Capita State's own Tax Revenue Receipts of States

1999-2000 (Accounts)

Non-Hilly States

In the non-hilly States, the per capita revenue receipt from Land Revenue was maximum in Goa (Rs. 35.82) and minimum in Delhi (Rs.0.01) succeeded by Punjab (Rs.2.04) and Haryana (Rs. 2.11) . The per capita revenue receipt from State Excise was maximum in Punjab (Rs.520.22) followed by Delhi (Rs. 432.27) and Haryana (Rs.376.34) . The Per Capita State Excise was minimum in Gujarat (Rs. 6.54) . It was due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 286.32 in Bihar to Rs. 2384.79 in Goa. For Haryana it was Rs. 967.39 The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.193.97) and Minimum in West Bengal (Rs. 23.52) succeeded by Uttar Pradesh (Rs. 31.86), Bihar (Rs. 32.40) and Haryana (Rs. 41.68). The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 205.72) and minimum in Orissa (Rs. 28.27). For Haryana it was Rs. 152.39.

Hilly States

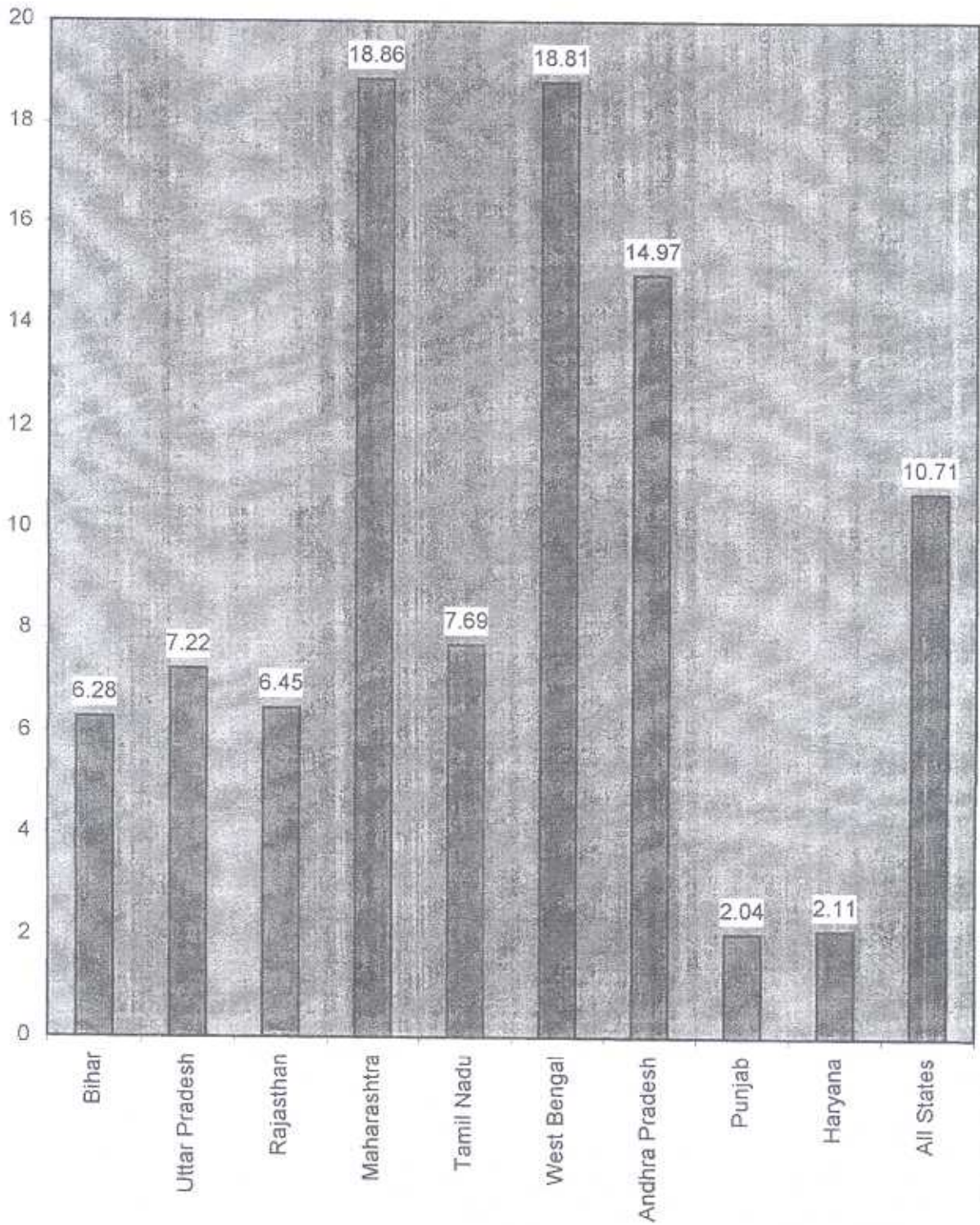
In the hilly States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 26.44) followed by Mizoram (Rs.14.58), Arunachal Pradesh (Rs. 12.67), Himachal Pradesh (Rs. 10.89), Sikkim (Rs. 10.31) and Tripura (Rs. 8.09). In the remaining each hilly States it was less than Rs. 3. The per capita revenue receipt from State Excise ranged from Rs. 6.05 in Manipur to Rs. 333.90 in Himachal Pradesh. The Per capita revenue receipts from Sales Tax ranged from Rs. 149.19 in Nagaland to Rs. 391.65 in Himachal Pradesh except in Arunachal Pradesh (Rs.3.28) ,Mizoram (Rs.41.78) and Manipur (Rs. 99.52). In these hilly States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 47.67) and minimum in Manipur (Rs. 10.14). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 17 in each hilly States except in Himachal Pradesh (Rs. 41.47).

The details of per capita State's own Tax Revenue of Individual States during 1999-2000 (Accounts) are given in table -16. Graphic presentation of data of selected States has also been given alongwith the table.

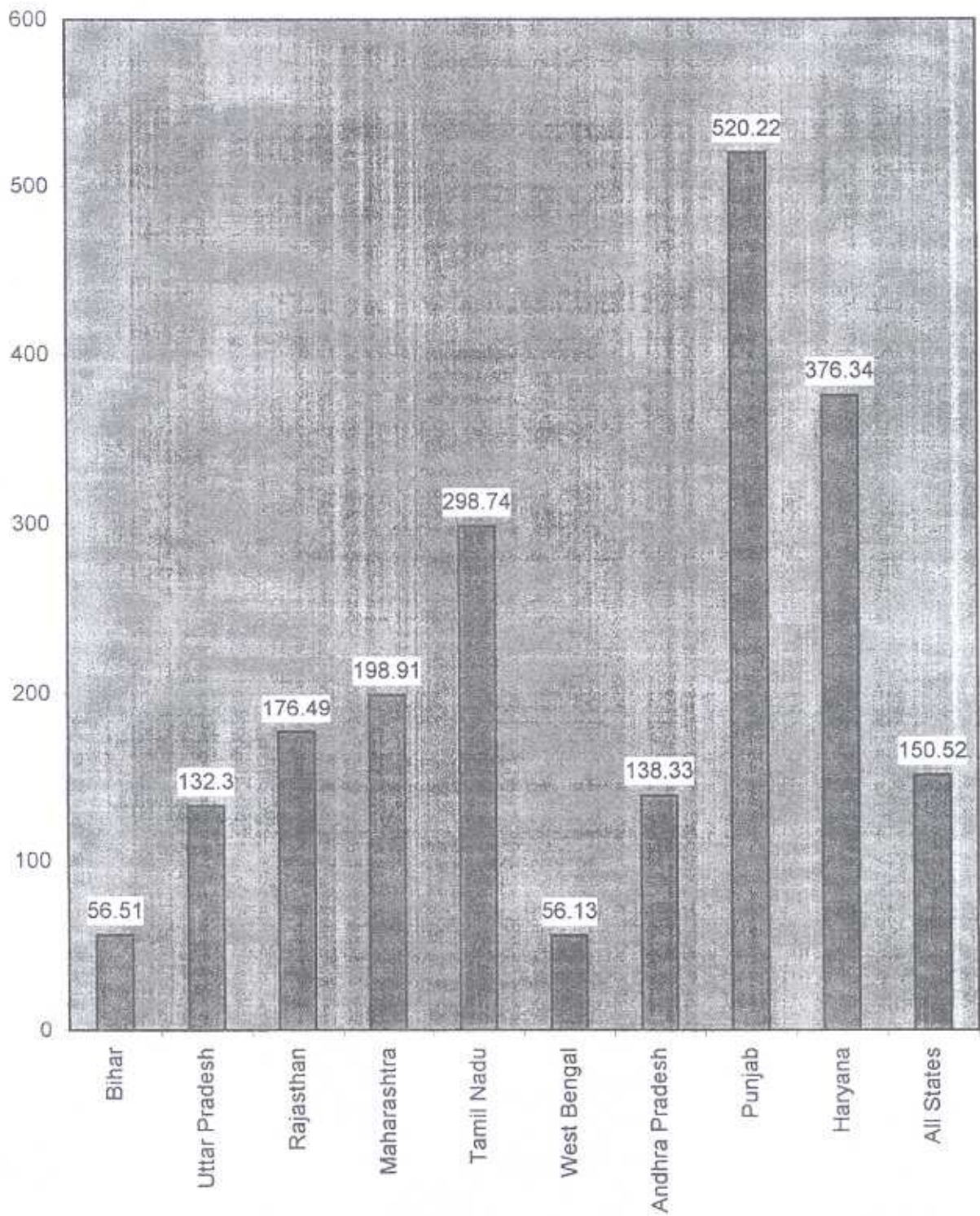
TABLE:-16 State wise Per Capita State's Own Tax Revenue during 1999-2000 (Accounts)

Sr.No.		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State's Own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	14.97	138.33	822.15	97.72	78.84	48.06	1200.07
2.	Bihar	6.28	56.51	286.32	32.40	46.78	28.52	456.81
3.	Chhattisgarh	-	-	-	-	-	-	-
4.	Delhi	0.01	432.27	1790.89	122.78	145.36	126.73	2618.04
5.	Goa	35.82	246.99	2384.79	193.97	124.25	154.52	3140.34
6.	Gujarat	23.80	6.54	1047.79	122.79	106.60	358.04	1665.56
7.	Haryana	2.11	376.34	967.39	41.68	152.39	189.75	1729.66
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	7.50	235.32	906.90	86.91	109.56	153.49	1499.68
10.	Kerala	11.00	187.48	1222.26	120.79	88.70	17.04	1647.27
11.	Madhya Pradesh	7.37	182.87	435.31	68.49	80.10	213.19	987.33
12.	Maharashtra	18.86	198.91	1114.47	75.12	205.72	217.85	1830.93
13.	Orissa	13.99	31.82	306.98	43.11	28.27	48.15	472.32
14.	Punjab	2.04	520.22	835.21	135.75	137.56	36.65	1667.43
15.	Rajasthan	6.45	176.49	445.36	83.67	69.21	51.11	832.29
16.	Tamil Nadu	7.69	298.74	1144.37	94.16	133.20	100.72	1778.88
17.	Uttar Pradesh	7.22	132.30	317.29	31.86	73.27	23.00	584.94
18.	West Bengal	18.81	56.13	434.60	23.52	52.19	61.28	646.53
Hilly States								
19.	Arunachal Pradesh	12.67	94.56	3.28	10.51	4.22	4.88	130.12
20.	Assam	26.44	45.07	284.13	26.29	13.38	73.48	468.79
21.	Himachal Pradesh	10.89	333.90	391.65	47.67	41.47	216.72	1042.30
22.	Jammu & Kashmir	1.86	282.05	242.54	22.53	15.28	29.71	593.97
23.	Manipur	2.26	6.05	99.52	10.14	6.36	49.52	173.85
24.	Meghalaya	0.76	177.33	240.22	17.01	11.94	14.99	462.25
25.	Mizoram	14.58	10.77	41.78	21.18	0.93	34.95	124.19
26.	Nagaland	0.81	11.38	149.19	24.65	10.02	37.70	233.75
27.	Sikkim	10.31	260.51	265.37	32.88	12.06	26.26	607.39
28.	Tripura	8.09	63.28	181.81	11.33	16.01	39.62	320.14
29.	Uttaranchal	-	-	-	-	-	-	-
All States		10.71	150.52	623.84	61.61	85.70	94.81	1027.19

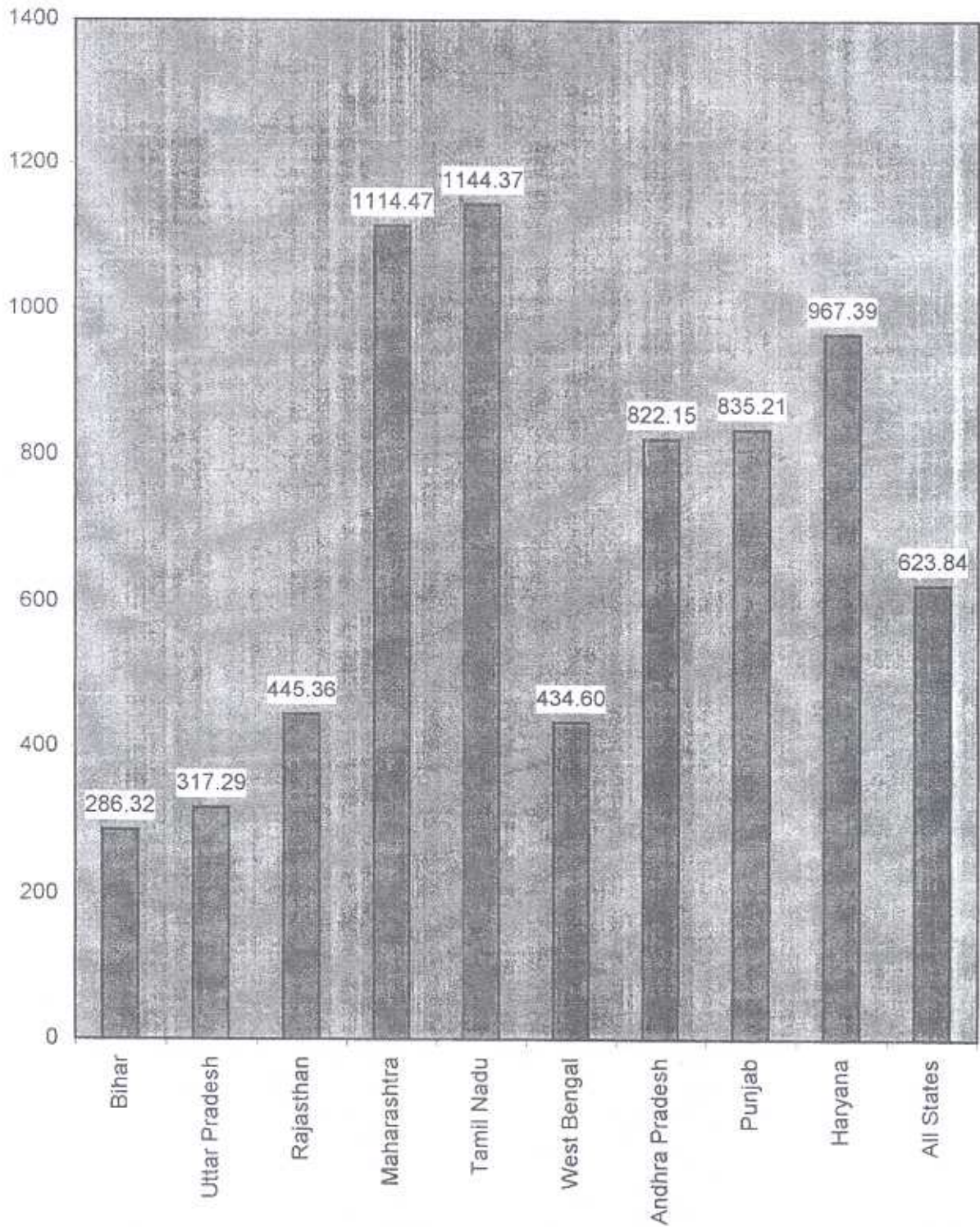
Per Capita Land Revenue of Selected States during 1999-2000 (Accounts) (In Rs.)



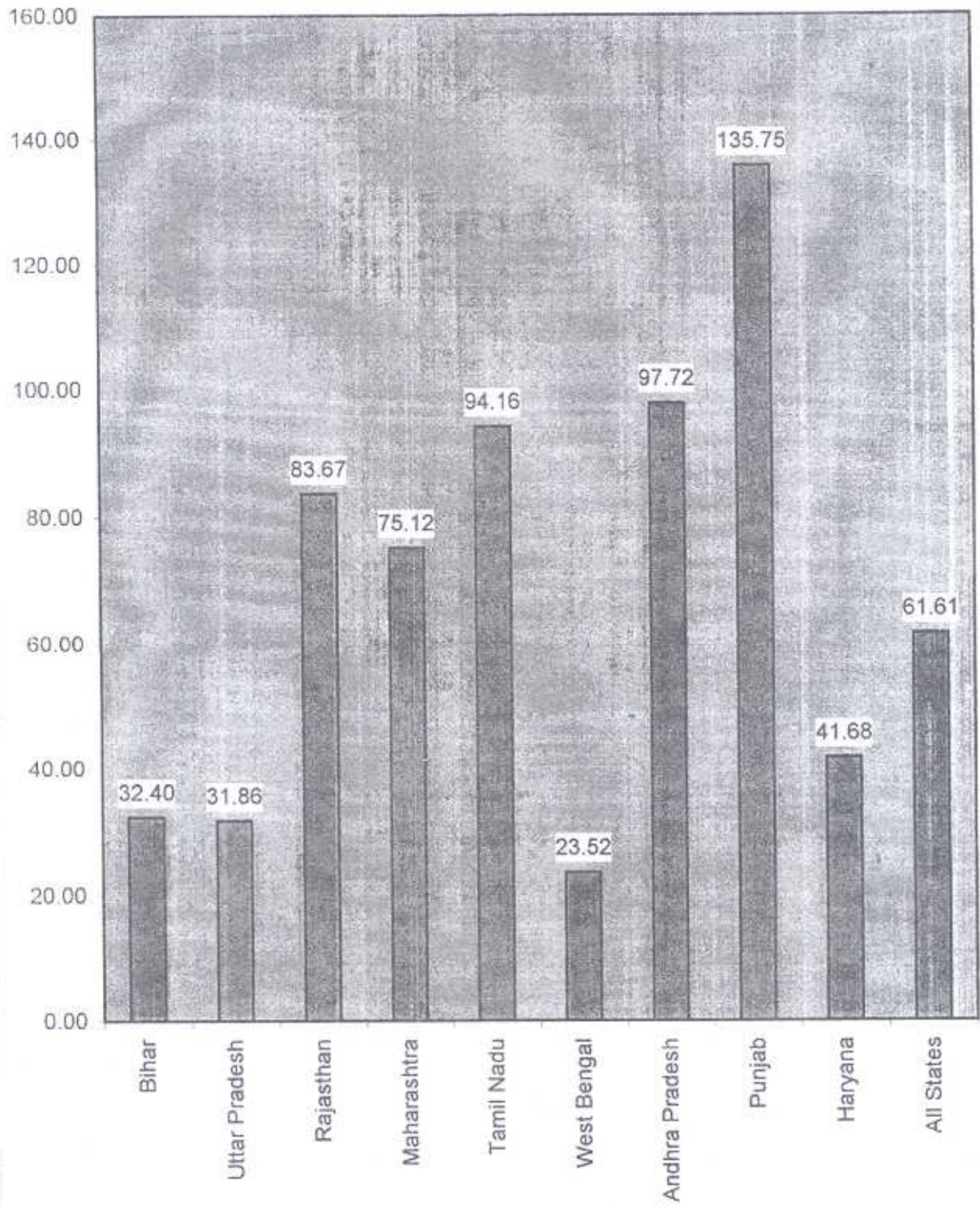
**Per Capita State Excise of Selected States
during 1999-2000 (Accounts) (In Rs.)**



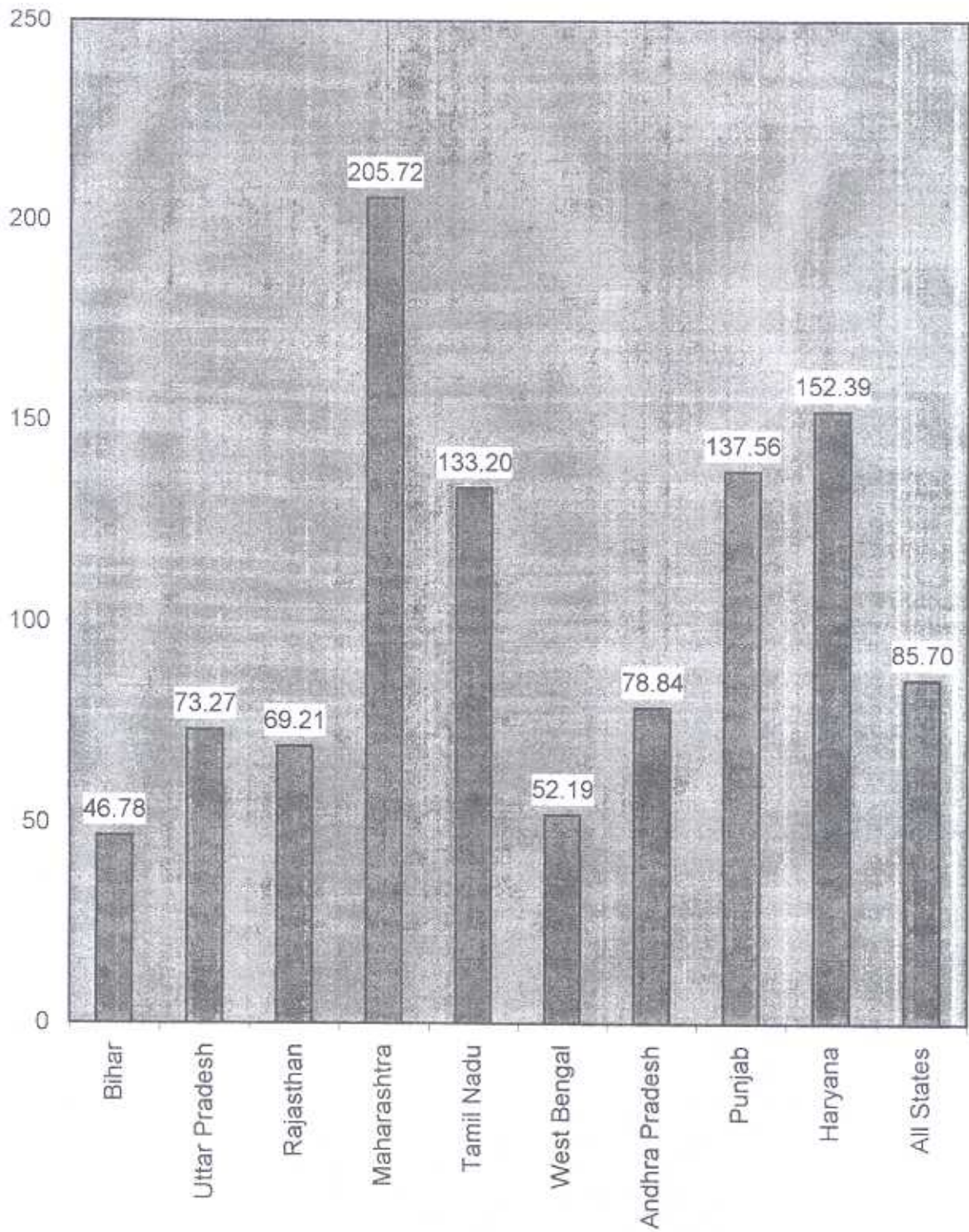
**Per Capita Sales Tax of Selected States
during 1999-2000 (Accounts) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 1999-2000 (Accounts) (In Rs.)**



Per Capita Stamps and Registration fees of Selected States during 1999-2000 (Accounts) (In Rs.)



2000-2001 (Revised Estimates)

Non Hilly States

In the non hilly States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs. 101.05) and minimum in Delhi (Rs. 0.04) succeeded by Chhattisgarh (Rs. 1.19), Punjab (Rs. 1.45), Madhya Pradesh (Rs. 1.82) and Haryana (Rs. 3.18). The per capita revenue receipt from State Excise was maximum in Punjab (Rs. 555.88) followed by Delhi (Rs. 441.70) and Haryana (Rs. 402.70). The per capita revenue receipt from State Excise was minimum in Gujarat (Rs. 7.89). It was due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 209.44 in Chhattisgarh to Rs. 2686.37 in Goa. For Haryana it was Rs. 1246.46. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs. 214.91) and minimum in Uttar Pradesh (Rs. 15.82) succeeded by Bihar (Rs. 21.71), Chhattisgarh (Rs. 22.07), West Bengal (Rs. 25.79) and Haryana (Rs. 43.15). The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (Rs. 246.41) and minimum in Chhattisgarh (Rs. 26.16). For Haryana it was Rs. 179.78.

Hilly States

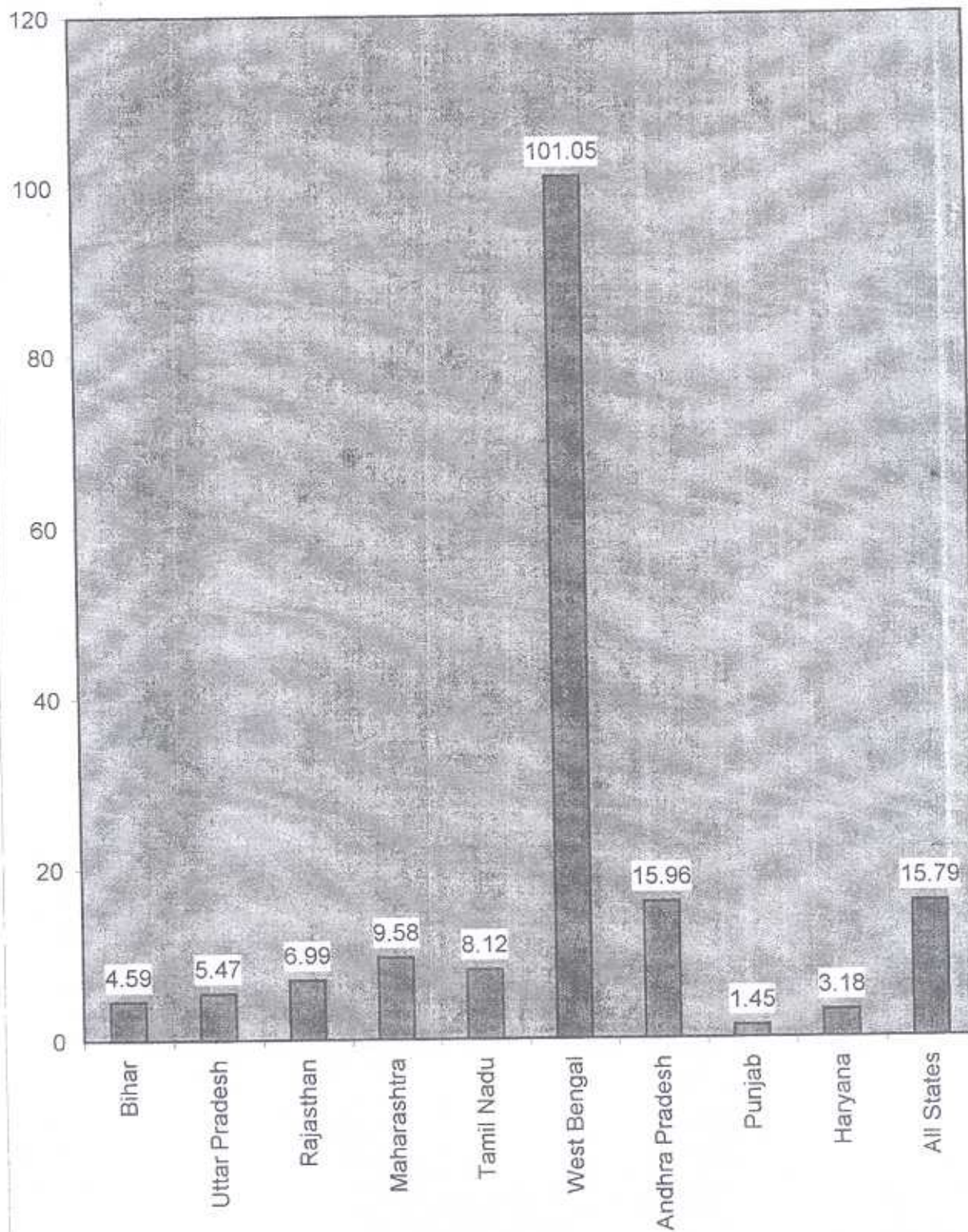
In the hilly States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 35.09) followed by Arunachal Pradesh (Rs. 23.04) and Mizoram (Rs. 14.70). In the remaining each hilly States it was less than Rs. 4. The per capita revenue receipt from State Excise ranged from Rs. 8.47 in Manipur to Rs. 341.00 in Himachal Pradesh. The per Capita Sales Tax ranged from Rs. 103.56 in Manipur to Rs. 490.08 in Himachal Pradesh except Arunachal Pradesh (Rs. 55.30) and Mizoram (Rs. 62.22). In these hilly States, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 104.29) and minimum in Manipur (Rs. 10.21). The per capita revenue receipt from Stamps and Registration fees in each hilly States was less than Rs. 23 except in Himachal Pradesh (Rs. 45.44).

The details of per capita State's own Tax Revenue of individual states during 2000-2001 (R.E) are given table 17. Graphic presentation of data of selected States has also been given along with the table.

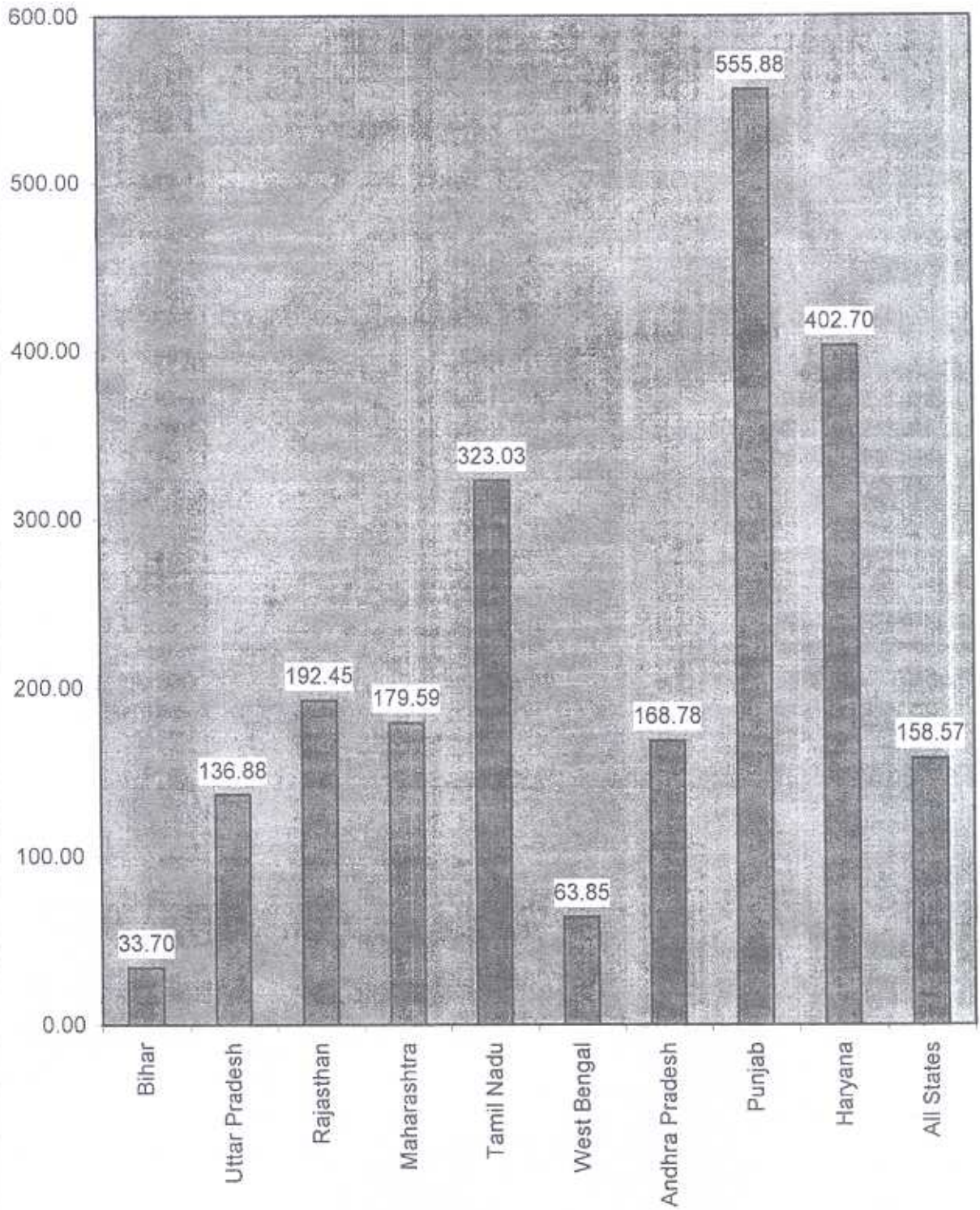
TABLE :-17 State wise Per Capita State's own Tax Revenue during 2000-2001 (R.E)
(Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	15.96	168.78	952.60	110.36	85.97	49.53	1383.20
2.	Bihar	4.59	33.70	238.28	21.71	41.95	18.22	358.45
3.	Chhattisgarh	1.19	75.72	209.44	22.07	26.16	102.10	436.68
4.	Delhi	0.04	441.70	2424.18	139.87	161.95	107.11	3274.85
5.	Goa	25.18	261.92	2686.37	214.91	246.41	179.92	3614.71
6.	Gujarat	19.96	7.89	1167.57	129.73	109.77	393.29	1828.21
7.	Haryana	3.18	402.70	1246.47	43.15	179.78	247.38	2122.66
8.	Jharkhand	-	-	-	-	-	-	-
9.	Karnataka	7.63	276.44	1051.22	104.93	141.71	175.89	1757.82
10.	Kerala	13.72	203.80	1461.29	135.68	131.98	28.06	1974.53
11.	Madhya Pradesh	1.82	181.66	454.94	62.18	79.43	150.30	930.33
12.	Maharashtra	9.58	179.59	1347.49	80.16	223.83	321.55	2162.20
13.	Orissa	15.33	46.53	390.05	49.27	32.84	101.55	635.57
14.	Punjab	1.45	555.88	1182.28	145.19	186.68	67.53	2139.01
15.	Rajasthan	6.99	192.45	522.76	89.51	80.56	64.99	957.26
16.	Tamil Nadu	8.12	323.03	1342.05	101.93	145.37	109.08	2029.58
17.	Uttar Pradesh	5.47	136.88	348.67	15.82	95.25	42.69	644.78
18.	West Bengal	101.05	63.85	500.74	25.79	59.45	64.44	815.32
Hilly States								
19.	Arunachal Pradesh	23.04	92.17	55.30	12.53	4.15	8.66	195.85
20.	Assam	35.09	61.89	320.06	22.35	13.63	84.54	537.56
21.	Himachal Pradesh	1.57	341.00	490.08	104.29	45.44	203.91	1186.29
22.	Jammu & Kashmir	2.04	175.63	323.00	23.57	21.82	191.01	737.07
23.	Manipur	2.75	8.47	103.56	10.21	8.90	63.66	197.55
24.	Meghalaya	0.79	210.25	284.71	20.59	11.13	52.82	580.29
25.	Mizoram	14.70	9.61	62.22	20.93	0.68	44.91	153.05
26.	Nagaland	1.34	12.85	183.55	25.71	22.06	43.49	289.00
27.	Sikkim	2.26	233.83	310.15	22.56	9.77	27.26	605.83
28.	Triपुरa	3.20	73.53	228.70	13.31	14.03	41.60	374.37
29.	Uttaranchal	-	-	-	-	-	-	-
All States		15.79	158.57	732.33	63.29	99.10	115.78	1184.86

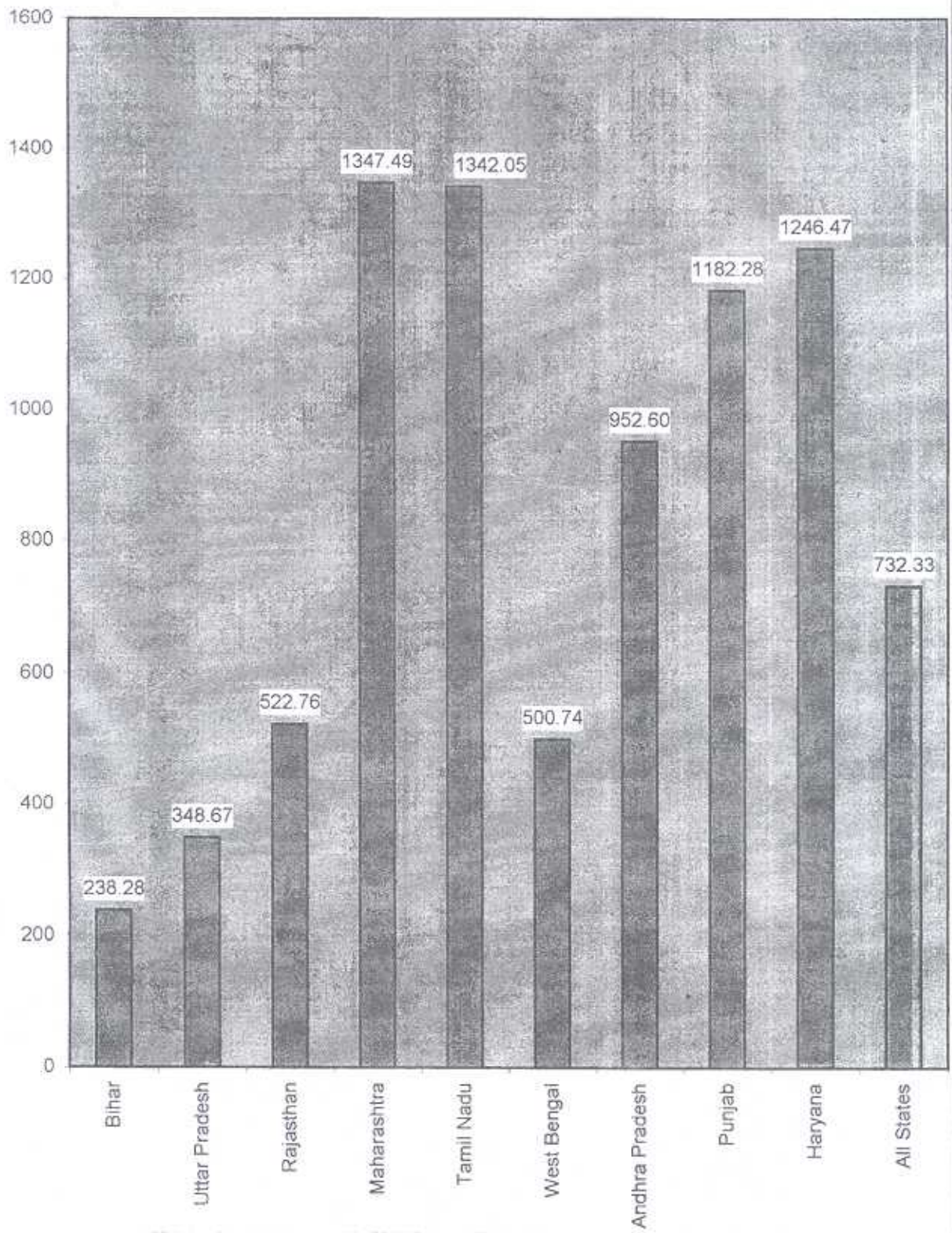
**Per Capita Land Revenue of Selected States
during 2000-2001 (R.E.) (In Rs.)**



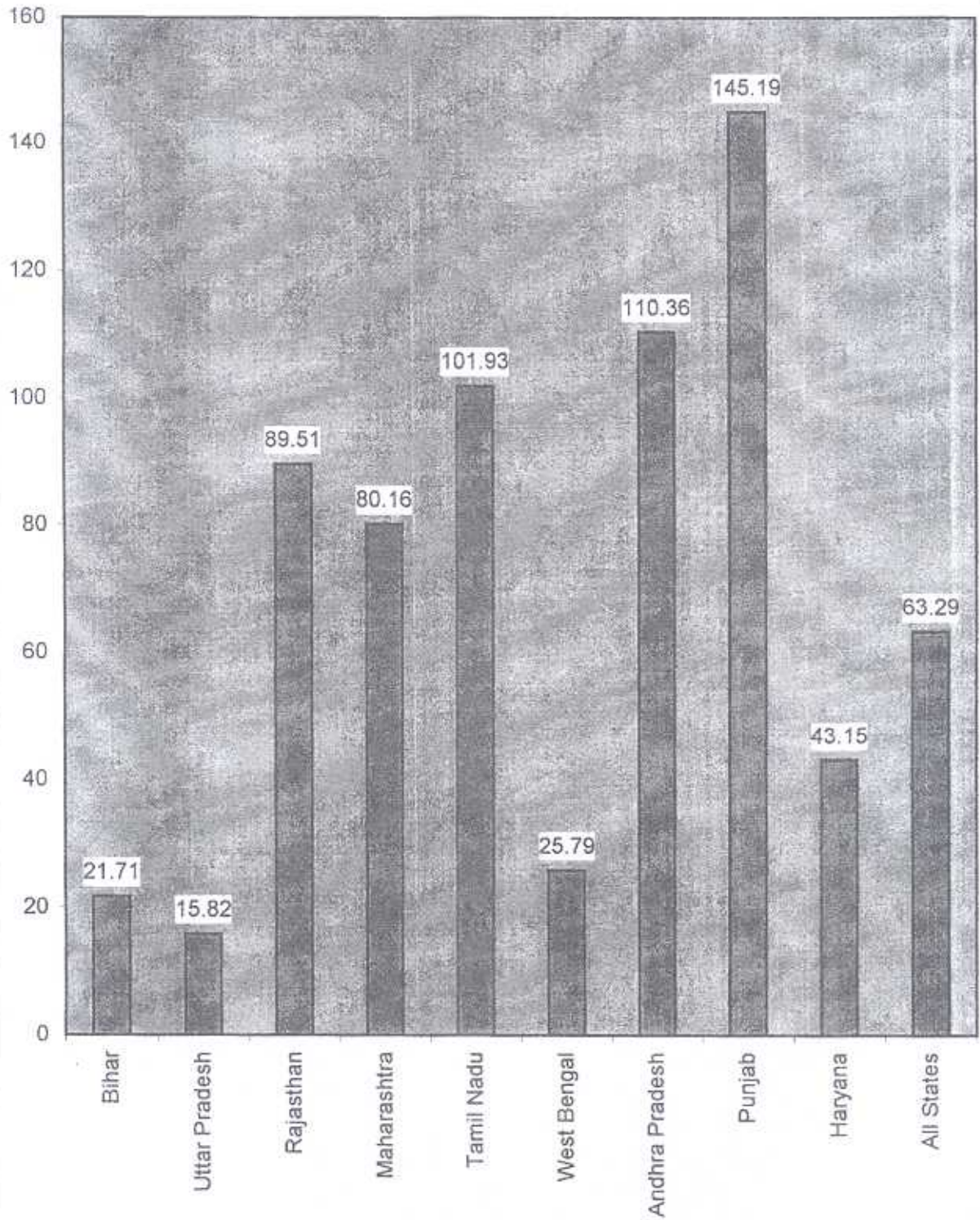
Per Capita State Excise of Selected States
during 2000-2001 (R.E.) (In Rs.)



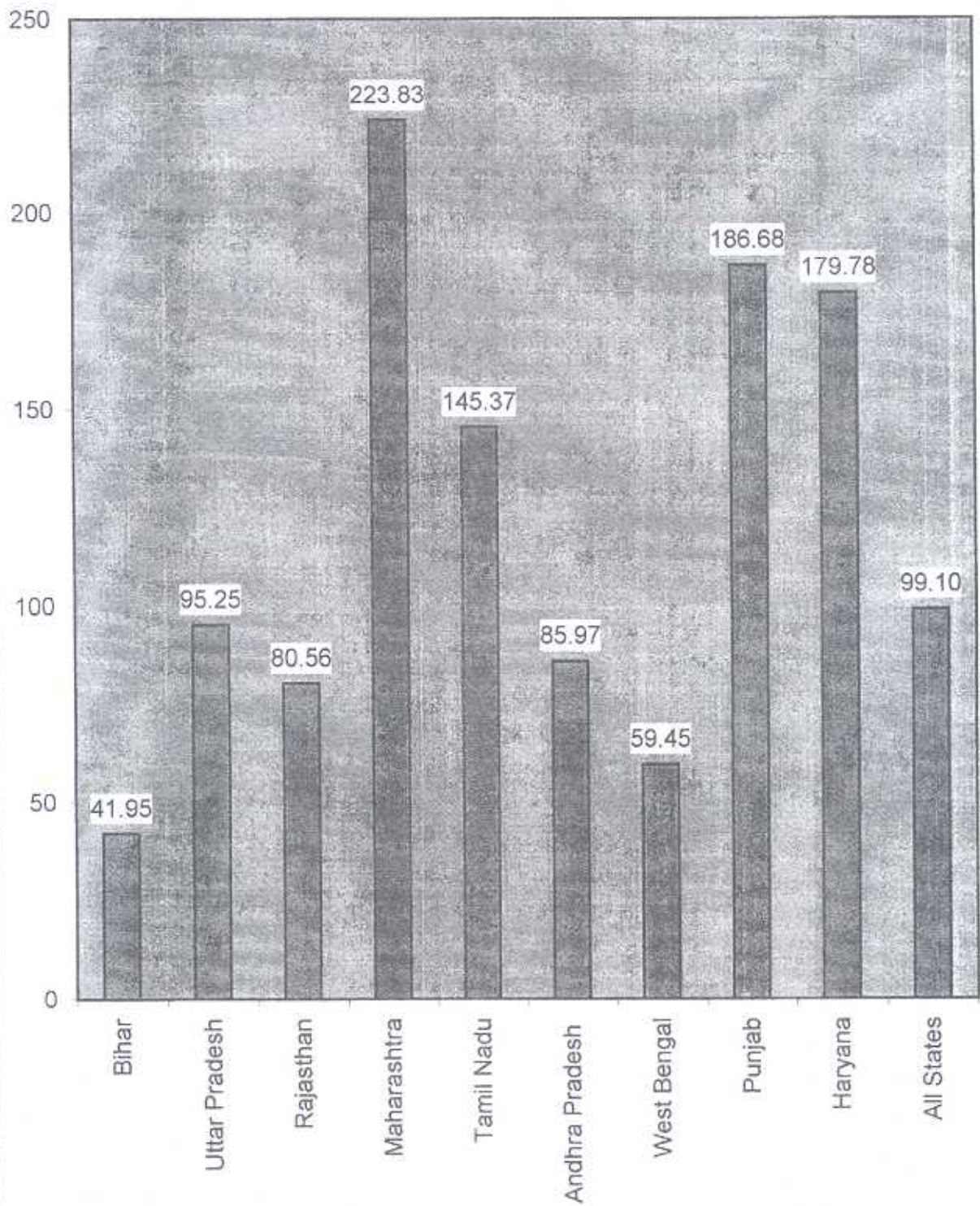
Per Capita Sales Tax of Selected States during 2000-2001 (R.E.) (In Rs.)



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



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



2001-2002 (Budget Estimates)

Non Hilly States

In the non hilly States, the per capita revenue receipt from Land Revenue was estimated to be maximum in West Bengal (Rs.181.41) and minimum in Delhi (Rs.0.11) succeeded by Punjab (Rs.1.55), Jharkhand (Rs. 2.37), Bihar (Rs.4.15), Madhya Pradesh (Rs. 4.19) Chhattisgarh (Rs.5.00), Uttar Pradesh (Rs. 5.38), Rajasthan (Rs. 6.29), Tamil Nadu (Rs. 8.90), Maharashtra (Rs.9.41), Kamataka (Rs. 10.86), Kerala (Rs.14.08), Haryana (Rs. 14.92). The per capita revenue receipt from State Excise was estimated to be maximum in Punjab (Rs. 570.33) followed by Delhi (Rs.497.37) and Haryana (Rs. 431.82). The per capita revenue receipt from State Excise was estimated to be collected minimum in Gujarat (Rs. 8.78). It was due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 172.10 in Bihar to Rs. 2929.56 in Goa. For Haryana it was estimated to be Rs. 1399.66 The per capita revenue receipt from Taxes on Vehicles was estimated to be collected maximum in Goa (Rs. 237.00) and minimum in Uttar Pradesh (Rs. 22.64) succeeded by Bihar (Rs. 23.74) , West Bengal (Rs. 28.22) and Haryana (Rs. 46.73)-

The Per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (Rs. 253.45) and minimum in Jharkhand (Rs. 29.38). For Haryana per capita revenue receipt from Stamps and Registration fees was estimated to be collected Rs. 192.78.

Hilly States

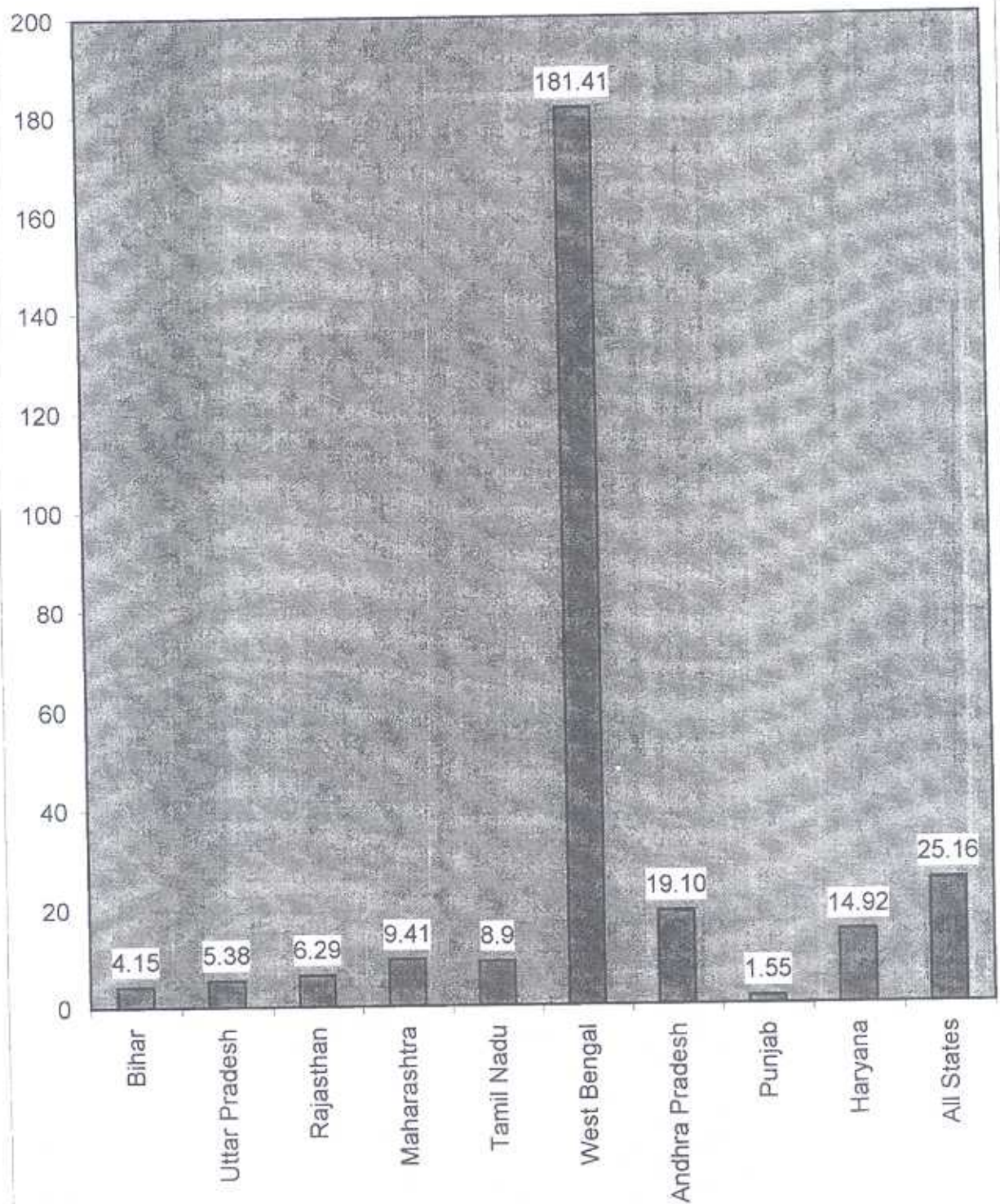
In the hilly States, the per capita revenue receipt from Land revenue was estimated to be maximum in Assam (Rs. 37.09) followed by Mizoram (Rs.15.52) and Arunachal Pradesh (Rs. 13.61). In the remaining hilly States it is estimated to be collected less than Rs. 4 in each State. The per capita revenue receipts from State Excise was estimated to range from Rs. 9.27 in Manipur to Rs. 362.15 in Himachal Pradesh . The per capita revenue receipt from Sales Tax was estimated to range from Rs.66.52 in Mizoram to Rs.538.22 in Himachal Pradesh. In these hilly States, the per capita revenue receipt from Taxes on Vehicles was estimated to be collected maximum in Himachal Pradesh (Rs.119.09) and minimum in Manipur (Rs.11.13). The per capita revenue receipts from Stamps and Registration fees was estimated to be collected less than Rs. 50 in each hilly state except in Uttaranchal where it was estimated to be Rs. 129.19.

The details of per capita State's own Tax Revenue of Individual States during 2001-2002 (B.E) are given in table 18. Graphic presentation of data of selected States has also been given along with the table.

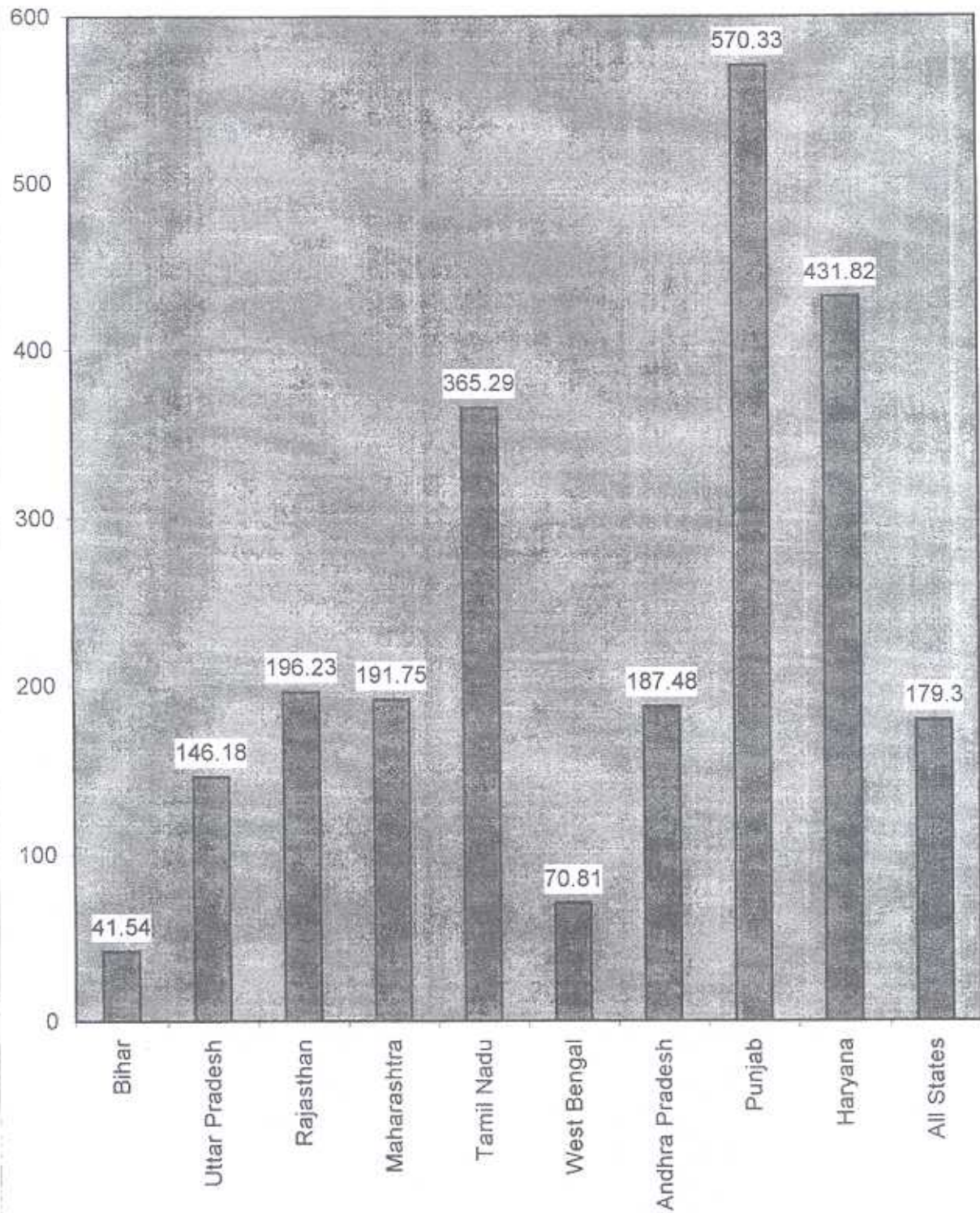
TABLE:-18 State wise Per Capita State's Own Tax Revenue during 2001-2002 (B.E)
(Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	19.10	187.48	1073.78	114.31	95.79	54.50	1544.96
2.	Bihar	4.15	41.54	172.10	23.74	42.73	17.92	302.18
3.	Chhattisgarh	5.00	191.13	370.57	54.28	62.16	227.13	910.27
4.	Delhi	0.11	497.37	2695.04	156.32	177.63	124.34	3650.81
5.	Goa	35.68	302.83	2929.56	237.00	253.45	317.25	4075.77
6.	Gujarat	63.39	8.78	1306.88	156.05	107.28	435.47	2077.85
7.	Haryana	14.92	431.82	1399.66	46.73	192.78	300.26	2386.17
8.	Jharkhand	2.37	58.76	556.37	51.41	29.38	49.40	747.69
9.	Karnataka	10.86	390.32	1108.36	120.48	158.30	198.27	1986.59
10.	Kerala	14.08	232.80	1741.87	153.65	146.43	22.56	2311.39
11.	Madhya Pradesh	4.19	155.49	409.19	71.20	77.42	127.83	845.32
12.	Maharashtra	9.41	191.75	1515.77	94.08	245.44	399.71	2456.16
13.	Orissa	17.04	37.87	393.56	54.09	29.76	100.62	632.94
14.	Punjab	1.55	570.33	1385.10	158.88	199.62	77.60	2393.08
15.	Rajasthan	6.29	196.23	614.84	98.11	90.70	68.90	1075.07
16.	Tamil Nadu	8.90	365.29	1530.06	104.19	160.44	117.31	2286.19
17.	Uttar Pradesh	5.38	146.18	425.94	22.64	104.01	52.40	756.55
18.	West Bengal	181.41	70.81	554.60	28.22	74.28	68.94	978.26
Hilly States								
19.	Arunachal Pradesh	13.61	90.74	117.97	12.71	4.08	8.53	247.64
20.	Assam	37.09	53.05	335.15	30.86	15.73	126.05	597.93
21.	Himachal Pradesh	0.62	362.15	538.22	119.09	49.20	197.38	1266.66
22.	Jammu & Kashmir	2.43	183.52	325.01	23.69	21.43	222.10	778.18
23.	Manipur	2.68	9.27	107.13	11.13	9.68	68.27	208.16
24.	Meghalaya	0.81	230.01	311.25	20.09	12.53	25.78	600.47
25.	Mizoram	15.52	9.98	66.52	21.06	1.11	48.23	162.42
26.	Nagaland	1.37	12.68	192.44	26.10	21.95	61.95	316.49
27.	Sikkim	3.26	289.86	326.09	21.74	10.14	54.35	705.44
28.	Tripura	3.50	81.33	251.17	14.64	15.42	45.67	411.73
29.	Uttaranchal	3.82	267.02	402.22	111.05	129.19	21.57	934.87
All States		25.16	179.30	834.10	74.12	110.35	135.03	1358.06

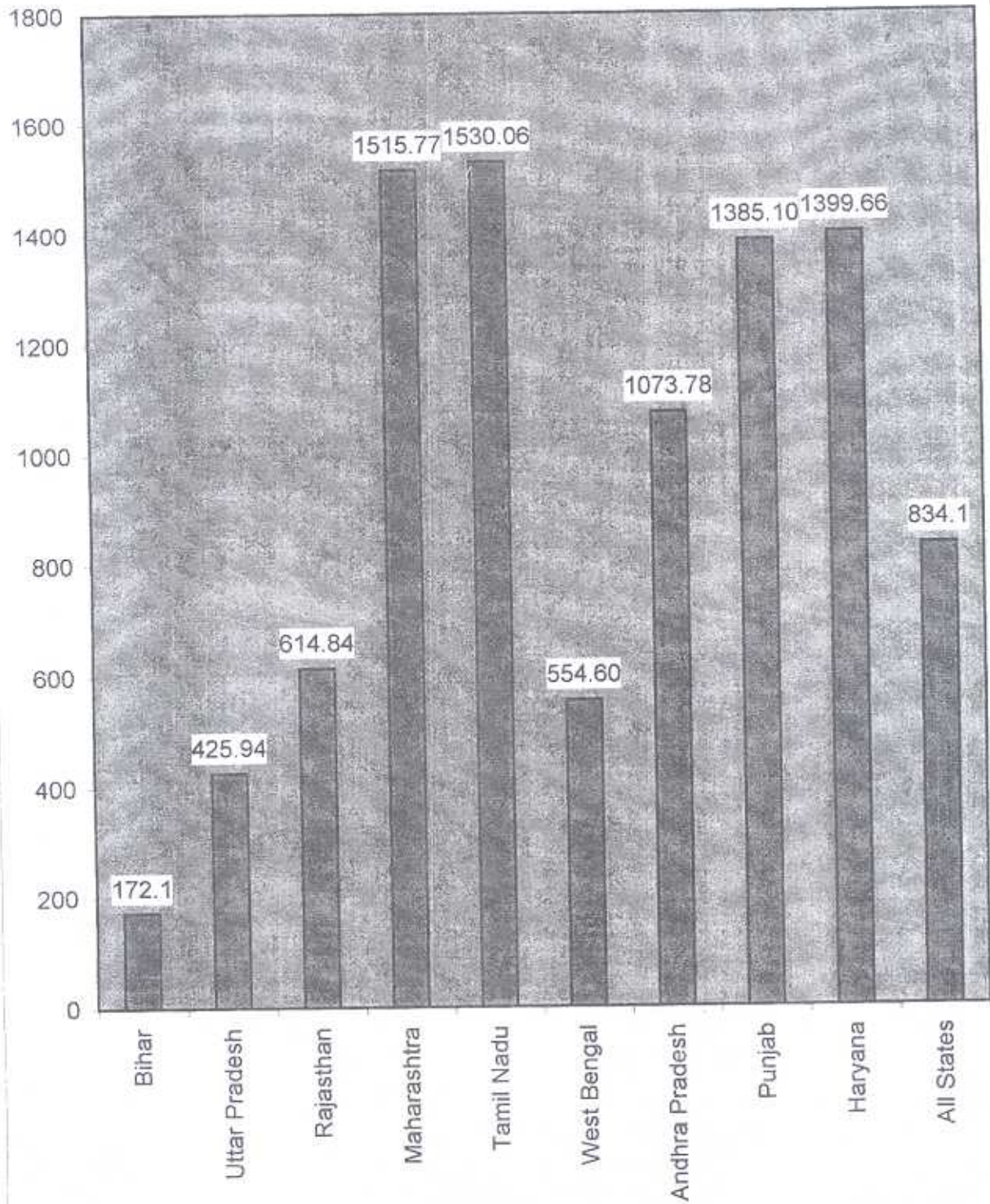
Per Capita Land Revenue of Selected States during 2001-2002 (B.E.) (In Rs.)



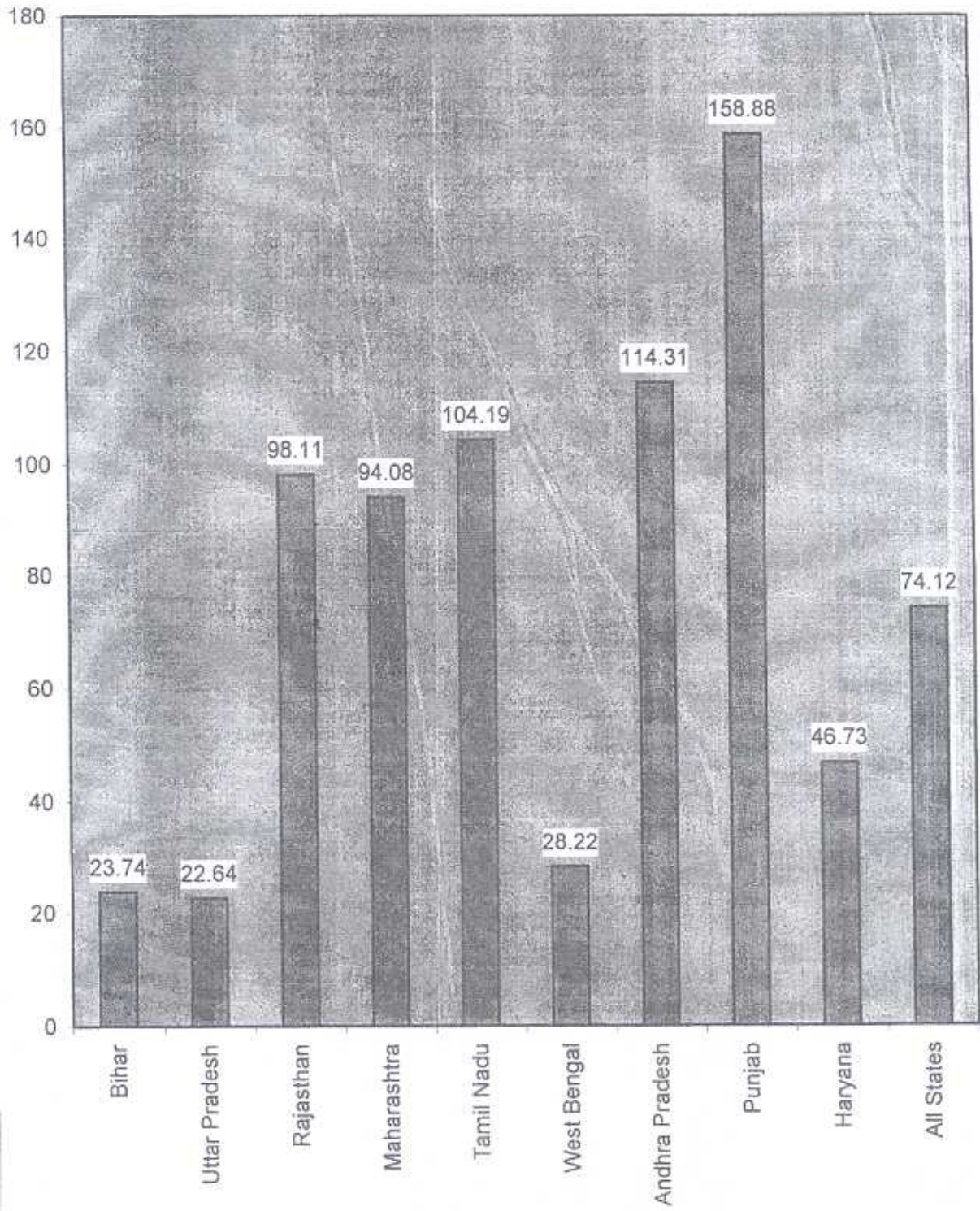
**Per Capita State Excise of Selected States
during 2001-2002 (B.E.) (In Rs.)**



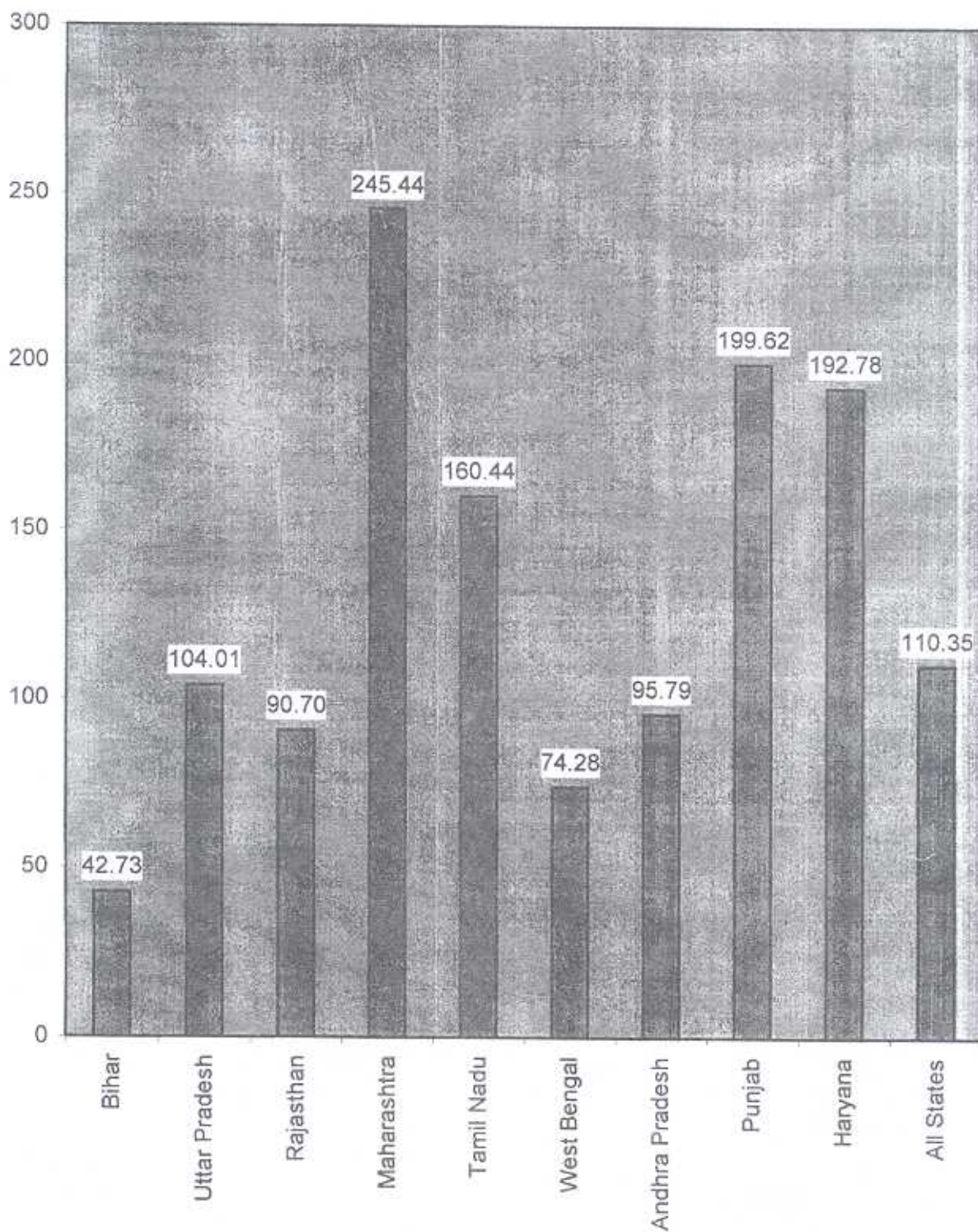
Per Capita Sales Tax of Selected States during 2001-2002 (B.E.) (In Rs.)



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



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



Percentage Distribution of State's Own Tax Revenue among States 1999-2000 (Accounts)

Out of the total State's own Tax Revenue of Rs. 102581.90 crore collected by all the States during 1999-2000 (Accounts) more than 97% of the State's own Tax Revenue was collected by the non hilly States and the remaining less than 3% of the total State's own Tax Revenue was collected by the hilly States.

Non- Hilly States

Among non hilly States, the percentage share of State's own Tax to total State's own Tax Revenue collected by all the States was maximum in Maharashtra (16.83%) followed by Tamil Nadu (10.64%), Uttar Pradesh (9.17%), Andhra Pradesh (8.78%), Gujarat (7.96%) and Karnataka (7.55%). Goa with 0.45% was at minimum level succeeded by Orissa (1.66%) Delhi (3.34%) and Haryana (3.43%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was maximum in Maharashtra 16.64%. Like wise the percentage share of State Excise (14.15%), was maximum in Uttar Pradesh, Sales Tax (16.87%) and Stamps and Registration fees (22.67%) was maximum in Maharashtra. Taxes on Vehicles (11.92%) was maximum in Andhra Pradesh. Among States, the Haryana's percentage share of Land Revenue to total Land Revenue collected by all the States was 0.40%. Like wise the percentage share of State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees in Haryana was 5.09%, 3.16%, 1.38% and 3.62% respectively.

Hilly States

Among hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was less than 3%. Out of which the major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir collected 1.19%, 0.61% and 0.56% respectively. The percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States in the remaining small each hilly State was less than 0.11%.

The details of percentage distribution of State's own Tax Revenue among States during 1999-2000 (Accounts) are given in table 19.

2000-2001 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 120502.66 crore collected by all the States during 2000-2001 (R.E), more than 97% of the State's own Tax Revenue was collected by the non hilly States and the remaining less than 3% of the total State's own Tax Revenue was collected by the hilly States

Non-Hilly States

Among non-hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was maximum in Maharashtra (17.23%) followed by Tamil Nadu (10.43%), Uttar Pradesh (8.80%), Andhra Pradesh (8.68%), Karnataka (7.65%) and Gujarat (7.60%). Goa with 0.45% was at minimum level succeeded by Chhattisgarh (0.75%), Orissa (1.93%), Bihar (2.44%) and Haryana (3.67%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was maximum in West Bengal (50.27%). Like wise the percentage share of State Excise was (13.96%) in Uttar Pradesh, Sales Tax (17.38%) and Stamps and Registration Fees (21.33%) was maximum in Maharashtra, Taxes on Vehicles 12.96% was maximum in Andhra Pradesh. Among States, the Haryana's percentage share of Land revenue to total Land Revenue collected by all the States was 0.41%. Like wise the percentage share of State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees was 5.21%, 3.49%, 1.40% and 3.72% in Haryana respectively.

Hilly States

Among hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was less than 3%. Out of which the major hilly States like Assam, Himachal Pradesh and Jammu and Kashmir collected 1.18%, 0.59% and 0.61% respectively. The percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States in remaining small hilly States was less than 0.12%.

The details of percentage distribution of State's own Tax Revenue among States during 2000-2001 (R.E) are given in table 20.

2001-2002 (Budget Estimates)

Total State's own Tax Revenue was estimated to be collected Rs. 140611.40 crore by all the States, out of which more than 96% of the State's own Tax was estimated to be collected by the non hilly States and the remaining less than 4% of the total State's own Tax Revenue was estimated to be collected by the hilly States.

Non Hilly States

Among non hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was estimated to be maximum in Maharashtra (17.08%) followed by Tamil Nadu (10.15%), Uttar Pradesh (9.06%), Andhra Pradesh (8.35%), Gujarat (7.58%) and Karnataka (7.52%). Goa with 0.44% was estimated at minimum level succeeded by Chhattisgarh (1.35%), Jharkhand (1.45%), Orissa (1.66%), Bihar (1.81%) and Haryana 3.63%. Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was estimated to be maximum in West Bengal (56.24%). Like wise the percentage share of State Excise was estimated to be 13.25% in Uttar Pradesh. The Sales Tax (17.16%), Taxes on Vehicles (11.99%) Stamps and Registration fees (21.01%) and Other Taxes duties (27.96%) was estimated to be collected as maximum in Maharashtra. The Haryana's percentage share of Land Revenue to total Land Revenue collected by all the States was estimated to be collected 1.22%. Like wise State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees estimated to be collected in Haryana were 4.98%, 3.47%, 1.30% and 3.61% respectively.

Hilly States

Among the hilly States, the percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States was less than 4%. Out of which the major hilly States like Assam, Himachal Pradesh and Jammu and Kashmir, and Uttaranchal collected 1.14%, 0.55%, 0.57% and 0.57% respectively. The percentage share of State's own Tax Revenue to total State's own Tax Revenue collected by all the States in the remaining small hilly States was less than 0.11%.

The details of percentage distribution of State's own Tax Revenue among States during 2001-2002 (B.E) are given in table-21.

Percentage Distribution of Revenue Receipts among States 1999-2000 (Accounts)

The non-hilly States collected more than 89% of the total revenue receipts of Rs. 204837.09 crore (excluding receipt from State Lotteries) collected by all the States during the year 1999-2000 (Accounts) and the remaining less than 11% was collected by the hilly States.

Non hilly States

In non-hilly States, Maharashtra collected the maximum share (12.32%) of revenue receipts collected by all the States followed by Uttar Pradesh (10.49%), Andhra Pradesh (8.20%) Tamil Nadu (7.91%), Gujarat (6.79%) Madhya Pradesh (6.45%), Karnataka (6.28%) and Bihar (6.14%). Goa received the minimum share of revenue receipts collected by all the States i.e. 0.48% succeeded by Delhi (2.09%) ,Haryana (2.69%) and Orissa (2.87%) .

Hilly States

The major hilly states, like Jammu and Kashmir, Himachal Pradesh and Assam collected 2.69%, 1.81% and 2.36% of revenue receipts collected by all the States. The remaining smaller States collected each less than 1% of the revenue receipts collected by all the States.

The details of percentage distribution of State's own Tax Revenue , State's own Non Tax Revenue , Share in Central Taxes , Grant from central Government and total revenue receipts among States during 1999-2000 are given in table 22.

2000-2001 (Revised Estimates)

The non hilly States have collected more than 89% of the total revenue receipts of Rs. 246505.30 crore (excluding receipt from State Lotteries) collected by all the States during the year 2000-2001 (R.E) and the remaining less than 11% was collected by the hilly States.

Non Hilly States

In non hilly States, Maharashtra collected the maximum share (12.27%) of revenue receipts collected by all the States followed by Uttar Pradesh (11.21%), Andhra Pradesh (8.00%), Tamil Nadu (7.41%), Gujarat (6.64%), West Bengal (6.31%) and Kamataka (6.02%), Goa received the minimum share of revenue receipts collected by all the States i.e. 0.48% succeeded by Chhatisgarh (0.91%), Delhi (2.22%) and Haryana (2.73%) and Orrisa (3.05).

Hilly States

The major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir collected 2.79%, 1.36% and 2.58% respectively of revenue receipts collected by all the States. The remaining small hilly states collected each less than 1% of the revenue receipts collected by all the States.

The details of percentage distribution of State's own Tax Revenue , State's own Non Tax Revenue , Share in Central Taxes , Grant from central Government and total revenue receipts among States during 2000-2001 (R.E) are given in table -23.

2001-2002 (Budget Estimates)

Non hilly States were estimated to collect more than 90% of the total revenue receipts of Rs. 277816.07 crore (excluding receipt from State Lotteries) collected by all the States during the year 2001-2002 (B.E) and the remaining less than 10% as estimated to be collected by the hilly States.

Non Hilly States

In non-hilly states , Maharashtra was estimated to collect the maximum share 11.72% of revenue receipts collected by all the States followed by Uttar Pradesh (10.85%), Andhra Pradesh (8.07%), Tamil Nadu (7.44%),Gujarat (7.37%), Kamataka (6.11%), West Bengal (6.01%) and. Goa was estimated to receive the minimum share of revenue receipts collected by all the States i.e. 0.46% succeeded by Chhattisgarh (1.68%) , Jharkand (2.05%), Delhi (2.27%), Haryana (2.73%), Orissa (2.88%).

Hilly States

The major hilly States like Assam, Himachal Pradesh , Jammu & Kashmir and Uttaranchal were estimated to collect 2.39%,1.16% and 2.27% and 0.91% respectively of revenue receipts collected by all the States. The remaining small States were estimated to collect each less than 1% of the revenue receipts collected by all the States.

The details of percentage distribution of State's own Tax Revenue, State's own Non Tax Revenue, Share in Central Taxes, Grant from central Government and total revenue receipts among States are given in table -24.

TABLE: 24 State wise distribution of Percentages of Revenue Receipts among States during 2001-2002 (B.E)

Sr.No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Central Govt.	Sub Total (13+14)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non- Hilly States								
1.	Andhra Pradesh	8.35	9.97	8.62	7.32	7.05	7.20	8.07
2.	Bihar	1.81	1.61	1.78	12.10	2.61	7.87	4.16
3.	Chhattisgarh	1.35	2.63	1.57	2.06	1.60	1.86	1.68
4.	Delhi	3.65	2.47	3.46	-	0.99	0.44	2.27
5.	Goa	0.44	1.71	0.65	0.18	0.12	0.15	0.46
6.	Gujarat	7.58	14.58	8.75	2.90	8.15	5.24	7.37
7.	Haryana	3.63	4.44	3.77	0.95	1.35	1.13	2.73
8.	Jharkhand	1.45	3.81	1.84	3.14	1.40	2.37	2.05
9.	Karnataka	7.52	4.34	6.98	5.09	4.33	4.75	6.11
10.	Kerala	5.25	2.26	4.75	2.71	1.66	2.24	3.77
11.	Madhya Pradesh	3.67	4.99	3.89	5.72	4.74	5.29	4.44
12.	Maharashtra	17.08	12.96	16.39	4.81	4.05	4.47	11.72
13.	Orissa	1.66	2.75	1.85	5.28	3.49	4.48	2.88
14.	Punjab	4.18	5.32	4.37	1.20	2.40	1.74	3.34
15.	Rajasthan	4.38	5.90	4.64	5.60	4.07	4.92	4.75
16.	Tamil Nadu	10.15	4.48	9.20	5.58	3.61	4.70	7.44
17.	Uttar Pradesh	9.06	6.28	8.59	19.55	7.87	14.34	10.85
18.	West Bengal	5.62	3.46	5.26	8.38	5.67	7.17	6.01
Hilly States								
19.	Arunachal Pradesh	0.02	0.45	0.09	0.22	1.76	0.91	0.41
20.	Assam	1.14	1.85	1.26	2.92	5.68	4.15	2.39
21.	Himachal Pradesh	0.55	0.68	0.57	0.67	3.79	2.06	1.16
22.	Jammu & Kashmir	0.57	1.07	0.65	1.13	9.35	4.79	2.27
23.	Manipur	0.04	0.19	0.06	0.38	1.82	1.03	0.44
24.	Meghalaya	0.10	0.35	0.14	0.30	1.84	0.99	0.47
25.	Mizoram	0.01	0.11	0.03	0.21	1.56	0.81	0.33
26.	Nagaland	0.05	0.17	0.07	0.22	2.60	1.28	0.54
27.	Sikkim	0.03	0.15	0.05	0.21	1.15	0.63	0.28
28.	Tripura	0.09	0.34	0.13	0.48	2.95	1.58	0.70
29.	Uttaranchal	0.57	0.68	0.59	0.69	2.32	1.41	0.91
(All States)		100.00	100.00	100.00	100.00	99.98	100.00	100.000

Revenue Expenditure of States

1999-2000(Accounts)

Out of the total revenue expenditure of Rs. 259217.11 crore (excluding expenditure incurred on State Lotteries) of all the States during 1999-2000 (Accounts), 59.91% of total revenue expenditure was incurred on developmental activities and the remaining 40.09% was incurred on non developmental activities.

In all the States, the developmental expenditure to total revenue expenditure of state was more than 50% except in Punjab (44.75%)

Non Hilly States

In the non hilly States, the percentage of developmental expenditure to total revenue expenditure of the State was maximum in Goa (70.33%), followed by Gujarat (66.87%) , Orissa (65.61%), Delhi (65.45%), Madhya Pradesh (63.48%), Karnataka (62.47%), Andhra Pradesh (61.97%) and Haryana (60.59%) .Punjab with 44.75% was at the lowest level.

Hilly States

In the hilly States, the percentage of developmental expenditure to total revenue expenditure of the State ranged from 54.32% in Nagaland to 68.81% in Sikkim.

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 1999-2000 (Accounts) are given in table-25 & 26.

TABLE:-25 State wise Revenue Expenditure during 1999-2000(Accounts)
(Rs. crore)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	11178.64	6859.23	18037.87
2.	Bihar**	9299.84	6828.48	16128.32
3.	Chhattisgarh	-	-	-
4.	Delhi	2305.65	1217.35	3523.00
5.	Goa	831.05	350.54*	1181.59*
6.	Gujarat	11714.31	5802.79	17517.10
7.	Haryana	4048.67	2633.29*	6681.96*
8.	Jharkhand	-	-	-
9.	Karnataka	9483.14	5698.11*	15181.25*
10.	Kerala	6510.24	4971.53*	11481.77*
11.	Madhya Pradesh	10243.65	5892.25*	16135.90*
12.	Maharashtra	16439.00	13071.70*	29510.70*
13.	Orissa	5549.80	2908.71	8458.51
14.	Punjab	4562.67	5632.60	10195.27
15.	Rajasthan	7728.84	5700.71	13429.55
16.	Tamil Nadu	11959.64	8671.94*	20631.58*
17.	Uttar Pradesh	14429.37	14318.36	28747.73
18.	West Bengal	11214.80	8268.74*	19483.54*
Hilly States				
9.	Arunachal Pradesh	549.98	271.04	821.02
20.	Assam	3377.14	2468.53	5845.67
21.	Himachal Pradesh	2352.86	1467.39*	3820.25*
22.	Jammu & Kashmir	3641.30	2413.83*	6055.13*
23.	Manipur	795.65	560.68*	1356.33*
24.	Meghalaya	590.35	337.25*	927.60*
25.	Mizoram	600.35	293.59*	893.94*
26.	Nagaland**	640.09	538.30*	1178.39*
27.	Sikkim	366.10	165.91*	532.01*
28.	Tripura	901.59	559.54	1461.13
29.	Uttaranchal	-	-	-
All States		151314.72	107902.39*	259217.11*

* Excludes expenditure incurred on State Lotteries.

** Figure pertains to 1999-2000 (R.E)

TABLE:-26 State wise Percentages of Developmental and Non-Developmental Revenue Expenditure during 1999-2000 (Accounts)

Sr.No.	State	Development Revenue Expenditure	Non Development Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	61.97	38.03	100.00
2.	Bihar	57.66	42.34	100.00
3.	Chhattisgarh	-	-	-
4.	Delhi	65.45	34.55	100.00
5.	Goa	70.33	29.67	100.00
6.	Gujarat	66.87	33.13	100.00
7.	Haryana	60.59	39.41	100.00
8.	Jharkhand	-	-	-
9.	Karnataka	62.47	37.53	100.00
10.	Kerala	56.70	43.30	100.00
11.	Madhya Pradesh	63.48	36.52	100.00
12.	Maharashtra	55.71	44.29	100.00
13.	Orissa	65.61	34.39	100.00
14.	Punjab	44.75	55.25	100.00
15.	Rajasthan	57.55	42.45	100.00
16.	Tamil Nadu	57.97	42.03	100.00
17.	Uttar Pradesh	50.19	49.81	100.00
18.	West Bengal	57.56	42.44	100.00
Hilly States				
19.	Arunachal Pradesh	66.99	33.01	100.00
20.	Assam	57.77	42.23	100.00
21.	Himachal Pradesh	61.59	38.41	100.00
22.	Jammu & Kashmir	60.14	39.86	100.00
23.	Manipur	58.66	41.34	100.00
24.	Meghalaya	63.64	36.36	100.00
25.	Mizoram	67.16	32.84	100.00
26.	Nagaland	54.32	45.68	100.00
27.	Sikkim	68.81	31.19	100.00
28.	Tripura	61.70	38.30	100.00
29.	Uttaranchal	-	-	-
All States		59.91	40.09	100.00

2000-2001 (Revised Estimates)

Out of the total revenue expenditure of Rs. 297975.67 crore (excluding expenditure incurred on State Lotteries) of all the States during 2000-2001 (R.E.), 58.56% was incurred on developmental activities and the remaining 41.44 % was incurred on non-developmental activities .

In all the States, the developmental expenditure to total revenue expenditure of the State was more than 51% except in Uttar Pradesh (48.17%) .

Non-Hilly States

In non hilly States, the percentage of developmental expenditure to total revenue expenditure of the State was maximum in Gujarat (71.84%) followed by Goa (69.87%), Delhi (66.01%), Chhattisgarh (64.01%), Karnataka (63.32%) and Haryana (63.24%). Uttar Pradesh (48.17%) was at minimum level succeeded by Orissa 53.38%.

Hilly States

In the hilly States the percentage of developmental expenditure to total revenue expenditure of the State ranged from 51.99% in Nagaland 67.74% in Arunachal Pradesh.

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2000-2001(R.E.) are given in tables 27 & 28.

TABLE:-27 State wise Revenue Expenditure during 2000-2001 (R.E.)

				(Rs. crores)
Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	14312.11	8518.18	22830.29
2.	Bihar (R.E.)	8126.83	6218.60	14345.43
3.	Chhattisgarh	1426.66	802.06	2228.72
4.	Delhi	2630.95	1354.87	3985.82
5.	Goa	975.06	420.47*	1395.53*
6.	Gujarat	16687.88	6542.56	23230.44
7.	Haryana	4900.45	2847.97*	7748.42*
8.	Jharkhand	-	-	-
9.	Karnataka	10789.31	6249.89*	17039.20*
10.	Kerala	7285.21	5178.38*	12463.59*
11.	Madhya Pradesh	9304.25	6692.95*	15997.20*
12.	Maharashtra	20605.33	15867.44*	36472.77*
13.	Orissa	4894.31	4273.81	9168.12
14.	Punjab	6014.94	5217.80*	11232.74*
15.	Rajasthan	8553.86	6563.48	15117.34
16.	Tamil Nadu	13148.63	9083.56*	22232.19*
17.	Uttar Pradesh	16108.62	17333.82*	33442.44*
18.	West Bengal	12958.60	10011.24*	22969.84*
Hilly States				
19.	Arunachal Pradesh	692.12	329.59*	1021.71*
20.	Assam	4957.56	2670.66*	7628.22*
21.	Himachal Pradesh	2486.70	1712.10*	4198.80*
22.	Jammu & Kashmir	3067.51	2774.49*	5842.00*
23.	Manipur	794.01	474.80*	1268.81*
24.	Meghalaya	757.86	434.73*	1192.59*
25.	Mizoram	716.41	342.24*	1058.65*
26.	Nagaland	737.32	680.86*	1418.18*
27.	Sikkim	399.39	197.56*	596.95*
28.	Tripura	1164.08	685.60	1849.68
29.	Uttaranchal	-	-	-
All States		174495.96	123479.71*	297975.67*

* Excludes expenditure incurred on State Lotteries.

TABLE:-28 State wise Percentages of Developmental and Non-Developmental Revenue Expenditure during 1999-2000 (R.E)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	62.69	37.31	100.00
2.	Bihar	56.65	43.35	100.00
3.	Chhattisgarh	64.01	35.99	100.00
4.	Delhi	66.01	33.99	100.00
5.	Goa	69.87	30.13	100.00
6.	Gujarat	71.84	28.16	100.00
7.	Haryana	63.24	36.76	100.00
8.	Jharkhand	-	-	-
9.	Karnataka	63.32	36.68	100.00
10.	Kerala	58.45	41.55	100.00
11.	Madhya Pradesh	58.16	41.84	100.00
12.	Maharashtra	56.50	43.50	100.00
13.	Orissa	53.38	46.62	100.00
14.	Punjab	53.55	46.45	100.00
15.	Rajasthan	56.58	43.42	100.00
16.	Tamil Nadu	59.14	40.86	100.00
17.	Uttar Pradesh	48.17	51.83	100.00
18.	West Bengal	56.42	43.58	100.00
Hilly States				
19.	Arunachal Pradesh	67.74	32.26	100.00
20.	Assam	64.99	35.01	100.00
21.	Himachal Pradesh	59.22	40.78	100.00
22.	Jammu & Kashmir	52.51	47.49	100.00
23.	Manipur	62.58	37.42	100.00
24.	Meghalaya	63.55	36.45	100.00
25.	Mizoram	67.67	32.33	100.00
26.	Nagaland	51.99	48.01	100.00
27.	Sikkim	66.91	33.09	100.00
28.	Tripura	62.93	37.07	100.00
29.	Uttaranchal	-	-	-
All States		58.56	41.44	100.00

2001-2002 (Budget Estimates)

Out of the total revenue expenditure of Rs. 327574.60 crore (excluding expenditure incurred on State Lotteries) of all the States during 2001-2002 (B.E), 55.16 % was estimated to incurred on developmental activities and the remaining 43.84 % was estimated to be incurred on non-developmental activities.

In all the States , the developmental expenditure to total revenue expenditure of the State was estimated to be more than 50% except in Orissa (46.29%) ,Uttar Pradesh (44.93%), Maharashtra (49.62%) and Bihar (48.67%) .

Non-Hilly States

In the non hilly States, the percentage of developmental expenditure to total expenditure of the State was estimated to be maximum in Gujarat (73.61%) followed by Goa (65.84%), Delhi (64.46%) , Karnataka (63.21%), Haryana (62.11%), Andhra Pradesh (61.03%), Jharkahand (60.06%),Chhattisgarh (59.90%) . Uttar Pradesh with 44.93% was estimated at minimum level succeeded by Bihar (48.67%).

Hilly States

In the hilly States, the percentage of developmental expenditure to total revenue expenditure of the State ranged from 51.34% in Nagaland to 67.43% in Sikkim .

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2001-2002(B.E.) are given in tables-29 & 30.

TABLE:-29 State wise Revenue Expenditure during 2001-2002 (B.E.)

(Rs. crores)				
Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	16047.15	10245.90	26293.05
2.	Bihar	6289.05	6634.06	12923.11
3.	Chharishgarh	3025.56	2025.12	5050.68
4.	Delhi	2888.48	1592.84	4481.32
5.	Goa	936.44	485.84*	1422.28*
6.	Gujarat	21244.74	7615.38	28860.12
7.	Haryana	5352.07	3264.33*	8616.40*
8.	Jharkhand	3312.87	2203.46	5516.33
9.	Karnataka	12581.25	7321.99*	19903.24*
10.	Kerala	7307.81	5571.20*	12879.01*
11.	Madhya Pradesh	8003.47	6701.67*	14705.14*
12.	Maharashtra	17336.57	17605.27*	34941.84 *
13.	Orissa	4767.95	5532.35	10300.30
14.	Punjab	6065.25	5917.98*	11983.23*
15.	Rajasthan	8945.15	7288.96	16234.11
16.	Tamil Nadu	14052.30	10381.20*	24433.50*
17.	Uttar Pradesh	15347.92	18813.37*	34161.29*
18.	West Bengal	12194.92	11249.71*	23444.63*
Hilly States				
19.	Arunachal Pradesh	652.28	327.81*	980.09*
20.	Assam	5170.69	3160.95*	8331.64*
21.	Himachal Pradesh	2617.08	2101.55	4718.63
22.	Jammu & Kashmir	2986.96	2829.59*	5816.55*
23.	Manipur	750.96	493.82*	1244.78*
24.	Meghalaya	844.35	510.18*	1354.53*
25.	Mizoram	609.86	355.43*	965.29*
26.	Nagaland	773.49	733.02*	1506.51*
27.	Sikkim	420.59	203.13*	623.72*
28.	Tripura	1262.46	863.73	2126.19
29.	Uttaranchal	2179.33	1577.76	3757.09
All States		183967.00	143607.60*	327574.60*

* Exclude expenditure incurred on State Lotteries.

TABLE-30: State wise Percentages of Developmental and Non-Developmental Revenue Expenditure during 2001-2002 (B.E)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	61.03	38.97	100.00
2.	Bihar	48.67	51.33	100.00
3.	Chhattisgarh	59.90	40.10	100.00
4.	Delhi	64.46	35.54	100.00
5.	Goa	65.84	34.16	100.00
6.	Gujarat	73.61	26.39	100.00
7.	Haryana	62.11	37.89	100.00
8.	Jharkhand	60.06	39.94	100.00
9.	Karnataka	63.21	36.79	100.00
10.	Kerala	56.74	43.26	100.00
11.	Madhya Pradesh	54.43	45.57	100.00
12.	Maharashtra	49.62	50.38	100.00
13.	Orissa	46.29	53.71	100.00
14.	Punjab	50.61	49.39	100.00
15.	Rajasthan	55.10	44.90	100.00
16.	Tamil Nadu	57.51	42.49	100.00
17.	Uttar Pradesh	44.93	55.07	100.00
18.	West Bengal	52.02	47.98	100.00
Hilly States				
19.	Arunachal Pradesh	66.55	33.45	100.00
20.	Assam	62.06	37.94	100.00
21.	Himachal Pradesh	55.46	44.54	100.00
22.	Jammu & Kashmir	51.35	48.65	100.00
23.	Manipur	60.33	39.67	100.00
24.	Meghalaya	62.34	37.66	100.00
25.	Mizoram	63.18	36.82	100.00
26.	Nagaland	51.34	48.66	100.00
27.	Sikkim	67.43	32.57	100.00
28.	Tripura	59.38	40.62	100.00
29.	Uttaranchal	58.01	41.99	100.00
All States		56.16	43.84	100.00

Per Capita Revenue Expenditure of States

1999-2000 (Accounts)

Non Hilly States

In the non hilly States, the per capita revenue expenditure was maximum in Goa (Rs.8093.08) followed by Punjab (Rs. 4306.53), Kerala (Rs. 3641.77), Gujarat (Rs.3574.70) and Haryana (Rs.3418.42). Uttar Pradesh with Rs. 1581.11 was at the lowest level succeeded by Bihar (Rs.2025.41). The per capita developmental revenue expenditure was maximum in Goa (Rs.5692.12) followed by Gujarat (Rs. 2390.53),Kerala (Rs.2064.91) and Haryana (Rs. 1990.79). Uttar Pradesh with (Rs. 830.92) was at minimum level succeeded by Bihar (Rs. 1167.88)

Hilly States

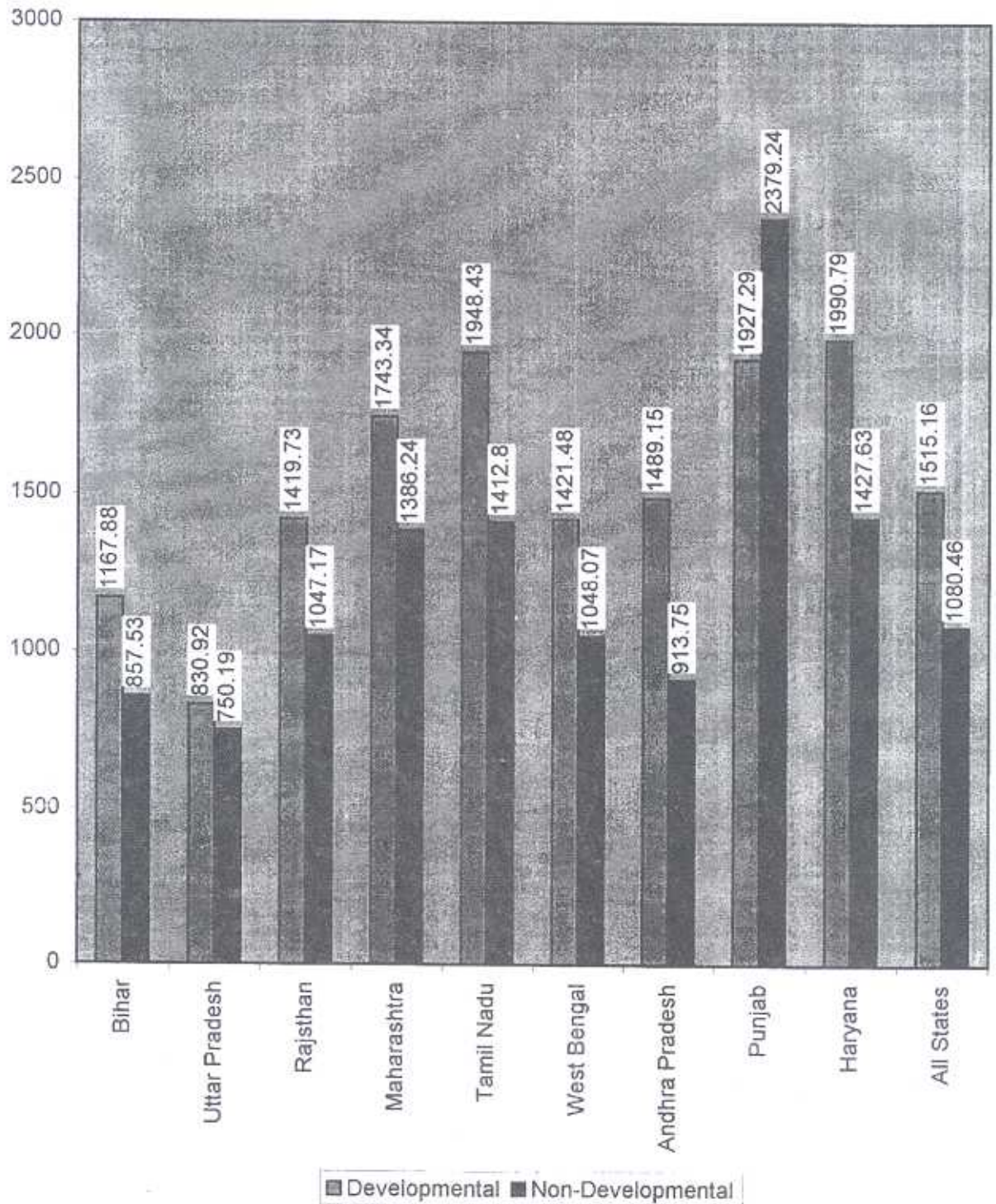
In the hilly States , the per capita revenue expenditure ranged from Rs. 2237.49 in Assam to Rs. 10350.39 in Sikkim. The per capita developmental revenue expenditure in these States was maximum in Sikkim (Rs.7122.57) and minimum in Assam (Rs. 1292.63) .

The details of per capita revenue expenditure of individual states during 1999-2000 (Accounts) are given in Table-31. Graphic presentation of data of selected States has also been given alongwith the table.

TABLE-31: State wise Per Capita Revenue Expenditure during 1999-2000 (Accounts)
(Rs.)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	1489.15	913.75	2402.90
2.	Bihar	1167.88	857.53	2025.41
3.	Chhattisgarh	-	-	-
4.	Delhi	1759.64	929.06	2688.70
5.	Goa	5692.12	2400.96	8093.08
6.	Gujarat	2390.53	1184.17	3574.70
7.	Haryana	1990.79	1427.63	3418.42
8.	Jharkhand	-	-	-
9.	Karnataka	1836.39	1103.43	2939.82
10.	Kerala	2064.91	1576.86	3641.77
11.	Madhya Pradesh	1745.20	1003.86	2749.06
12.	Maharashtra	1743.34	1386.24	3129.58
13.	Orissa	1538.23	806.21	2344.44
14.	Punjab	1927.29	2379.24	4306.53
15.	Rajasthan	1419.73	1047.17	2466.90
16.	Tamil Nadu	1948.43	1412.80	3361.23
17.	Uttar Pradesh	830.92	750.19	1581.11
18.	West Bengal	1421.48	1048.07	2469.55
Hilly States				
19.	Arunachal Pradesh	5159.29	2542.59	7701.88
20.	Assam	1292.63	944.86	2237.49
21.	Himachal Pradesh	3953.72	2465.79	6419.51
22.	Jammu & Kashmir	3744.27	2482.09	6226.36
23.	Manipur	3462.36	2439.86	5902.22
24.	Meghalaya	2649.69	1513.69	4163.38
25.	Mizoram	6948.50	3398.03	10346.53
26.	Nagaland	3467.44	2916.04	6383.48
27.	Sikkim	7122.57	3227.82	10350.39
28.	Tripura	2836.97	1760.67	4597.64
29.	Uttaranchal	-	-	-
All States		1515.16	1080.46	2595.62

**Per Capita Developmental and Non Developmental
Revenue Expenditure of Selected States
during 1999-2000(Accounts) (In Rs.)**



2000-2001 (Revised Estimates)**Non-Hilly States**

In the non hilly States, the per capita revenue expenditure was maximum in Goa (Rs. 9372.26) followed by Punjab (Rs. 4659.73), Gujarat (Rs. 4636.44) Kerala (Rs. 3924.92), Maharashtra (Rs. 3797.15) and Haryana (Rs. 3714.67). Chhattisgarh with Rs. 1075.53 was at minimum level succeeded by Bihar (Rs. 1752.16). The per capita developmental revenue expenditure in these States was maximum in Goa (Rs.6548.42) followed by Gujarat (Rs. 3330.65), Punjab (Rs.2495.20), Haryana (Rs. 2349.32) and Kerala (Rs. 2294.19). Chhattisgarh with Rs. 688.47 was at the minimum level succeeded by Uttar Pradesh (Rs. 979.47) and Bihar (Rs. 992.62).

Hilly States

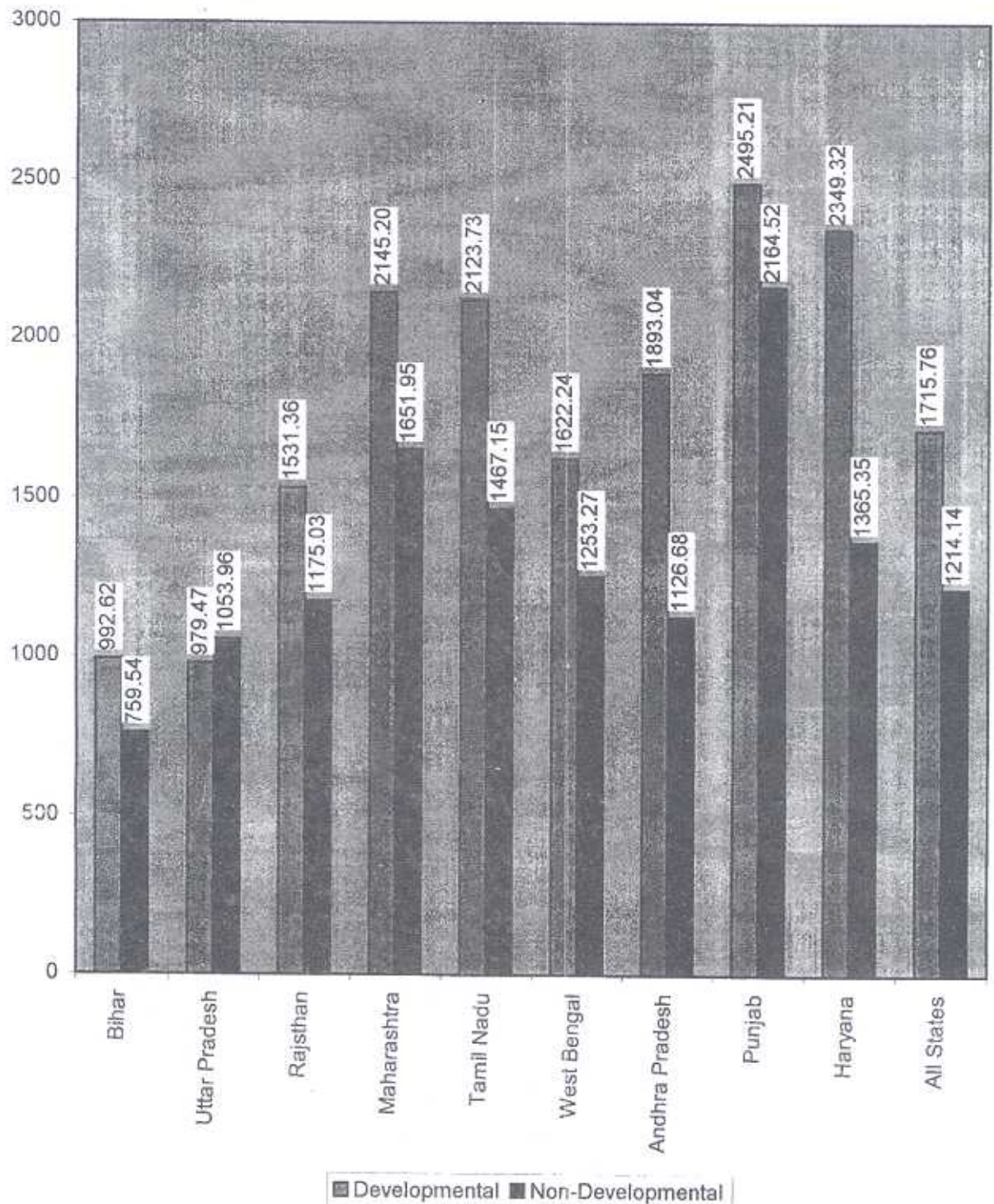
In the hilly States, the per capita revenue expenditure ranged from Rs. 2878.58 in Assam to Rs. 11975.68 in Mizoram . The per Capita developmental revenue expenditure in these States was maximum in Mizoram (Rs. 8104.19) and minimum in Assam (Rs. 1870.78).

The details of per capita revenue expenditure of individual states during 2000-2001 (R.E) are given in Table -32. Graphic Presentation of data of selected States has also been given alongwith the table.

TABLE : -32 State wise Per Capita Revenue Expenditure during 2000-2001 (R.E)

(Rs.)				
Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	1893.04	1126.68	3019.72
2.	Bihar	992.62	759.54	1752.16
3.	Chhattisgarh	688.47	387.06	1075.53
4.	Delhi	1936.80	997.40	2934.20
5.	Goa	6548.42	2823.84	9372.26
6.	Gujarat	3330.65	1305.79	4636.44
7.	Haryana	2349.32	1365.35	3714.67
8.	Jharkhand	-	-	-
9.	Karnataka	2058.40	1192.36	3250.76
10.	Kerala	2294.19	1630.73	3924.92
11.	Madhya Pradesh	1553.35	1117.39	2670.74
12.	Maharashtra	2145.20	1651.95	3797.15
13.	Orissa	1339.66	1169.82	2509.48
14.	Punjab	2495.21	2164.52	4659.73
15.	Rajasthan	1531.36	1175.03	2706.39
16.	Tamil Nadu	2123.73	1467.15	3590.88
17.	Uttar Pradesh	979.47	1053.96	2033.43
18.	West Bengal	1622.24	1253.27	2875.51
Hilly States				
19.	Arunachal Pradesh	6378.99	3037.69	9416.68
20.	Assam	1870.78	1007.80	2878.58
21.	Himachal Pradesh	4116.37	2834.13	6950.50
22.	Jammu & Kashmir	3077.05	2783.12	5860.17
23.	Manipur	3363.03	2011.01	5374.04
24.	Meghalaya	3319.58	1904.20	5223.78
25.	Mizoram	8104.19	3871.49	11975.68
26.	Nagaland	3790.85	3500.56	7291.41
27.	Sikkim	7507.33	3713.53	11220.86
28.	Tripura	3646.87	2147.87	5794.74
29.	Uttaranchal	-	-	-
All States		1715.76	1214.14	2929.90

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



2001-2002 (Budget Estimates)**Non Hilly States**

In the non hilly States, the per capita revenue expenditure was estimated to be maximum in Goa (Rs.9363.27) followed by Gujarat (Rs. 5629.38), Punjab (Rs.4881.75), Kerala (Rs.4028.72) and Haryana (Rs. 4026.73). Bihar with (Rs. 1533.88) was estimated at minimum level succeeded by Jharkhand (Rs.2025.83). The per capita developmental revenue expenditure was estimated to be maximum in Goa (Rs. 6164.85) followed by Gujarat (Rs. 4143.94), Haryana (Rs. 2501.20) and Punjab (Rs. 2470.87). Bihar with Rs.746.46 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 911.93).

Hilly States

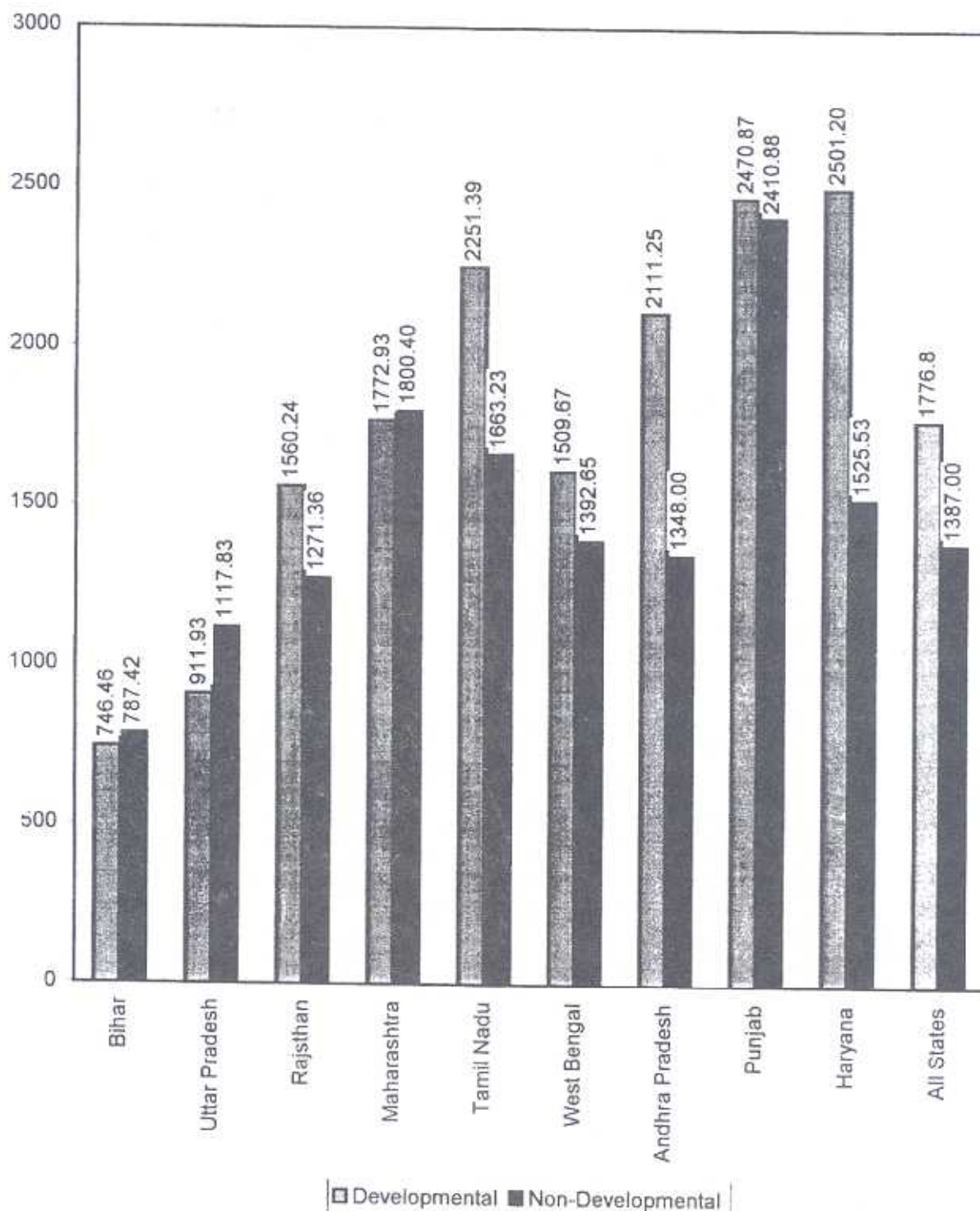
In the hilly States, the per capita revenue expenditure was estimated to range from Rs. 3102.57 in Assam to Rs. 11299.28 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated to be maximum in Sikkim (Rs. 7619.39 and minimum in Assam (Rs. 1925.48).

The details of per capita revenue expenditure as well as per capita developmental revenue expenditure and per capita non developmental revenue expenditure of individual states during 2001-2002 (B.E) are given in Table-33. Graphic Presentation of data of selected States has also been given alongwith the table.

TABLE:-33 State wise Per Capita Revenue Expenditure during 2001-2002(B.E)
(Rs.)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	2111.25	1348.00	3459.25
2.	Bihar	746.46	787.42	1533.88
3.	Chhattisgarh	1445.77	967.71	2413.48
4.	Delhi	2052.35	1131.76	3184.11
5.	Goa	6164.85	3198.42	9363.27
6.	Gujarat	4143.94	1485.44	5629.38
7.	Haryana	2501.20	1525.53	4026.73
8.	Jharkhand	1216.63	809.20	2025.83
9.	Karnataka	2365.25	1376.52	3741.77
10.	Kerala	2285.98	1742.74	4028.72
11.	Madhya Pradesh	1309.98	1096.91	2406.89
12.	Maharashtra	1772.93	1800.40	3573.33
13.	Orissa	1289.68	1496.44	2786.12
14.	Punjab	2470.87	2410.88	4881.75
15.	Rajasthan	1560.24	1271.36	2831.60
16.	Tamil Nadu	2251.39	1663.23	3914.62
17.	Uttar Pradesh	911.93	1117.83	2029.76
18.	West Bengal	1509.67	1392.65	2902.32
Hilly States				
19.	Arunachal Pradesh	5919.06	2974.68	8893.74
20.	Assam	1925.48	1177.09	3102.57
21.	Himachal Pradesh	4269.30	3428.30	7697.60
22.	Jammu & Kashmir	2924.09	2770.04	5694.13
23.	Manipur	3094.19	2034.69	5128.88
24.	Meghalaya	3609.88	2181.19	5791.07
25.	Mizoram	6761.20	3940.46	10701.66
26.	Nagaland	3773.12	3575.71	7348.83
27.	Sikkim	7619.39	3679.89	11299.28
28.	Tripura	3948.89	2701.69	6650.58
29.	Uttanchal	2547.43	1844.26	4391.69
All States		1776.80	1387.00	3163.80

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



Percentage Distribution of Revenue Expenditure among States

1999-2000(Accounts).

Of the total revenue expenditure of Rs. 259217.11 crore (excluding expenditure incurred on State Lotteries) incurred by all the States, the percentage share of revenue expenditure incurred by non-hilly states was more than 91% and the remaining less than 9% of total revenue expenditure was incurred by hilly States during the year 1999-2000 (Accounts)

Non Hilly States

In non hilly States, the percentage of revenue expenditure of a State to total revenue expenditure of all the States was maximum in Maharashtra (11.38%) followed by Uttar Pradesh (11.09%), Tamil Nadu (7.96%), West Bengal (7.52%), Andhra Pradesh (6.96%) and Gujarat (6.76%). The percentage of revenue expenditure to total revenue expenditure of all the States was minimum in Goa (0.46%) succeeded by Delhi (1.36%) and Haryana (2.58%) and Orissa (3.26%).

Hilly States

The major hilly States of Jammu & Kashmir, Himachal Pradesh and Assam spent 2.34%, 1.47% and 2.26% respectively on revenue expenditure of total revenue expenditure incurred by all the States and the remaining hilly States spent less than 1% each.

The details of percentage distribution of revenue expenditure as well as percentage of developmental revenue expenditure and non developmental revenue expenditure among States during 1999-2000 (Accounts) are given in table-34.

TABLE: -34 State wise distribution of Percentages of Revenue Expenditure among States during 1999-2000(Accounts)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	7.39	6.36	6.96
2.	Bihar	6.15	6.33	6.22
3.	Chhattisgarh	-	-	-
4.	Delhi	1.52	1.13	1.36
5.	Goa	0.55	0.32	0.46
6.	Gujarat	7.74	5.38	6.76
7.	Haryana	2.68	2.44	2.58
8.	Jharkhand	-	-	-
9.	Karnataka	6.27	5.28	5.86
10.	Kerala	4.30	4.61	4.43
11.	Madhya Pradesh	6.77	5.46	6.22
12.	Maharashtra	10.86	12.11	11.38
13.	Orissa	3.67	2.70	3.26
14.	Punjab	3.01	5.22	3.93
15.	Rajasthan	5.11	5.28	5.18
16.	Tamil Nadu	7.90	8.04	7.96
17.	Uttar Pradesh	9.54	13.27	11.09
18.	West Bengal	7.41	7.66	7.52
Hilly States				
19.	Arunachal Pradesh	0.36	0.25	0.32
20.	Assam	2.23	2.29	2.26
21.	Himachal Pradesh	1.55	1.36	1.47
22.	Jammu & Kashmir	2.41	2.24	2.34
23.	Manipur	0.53	0.52	0.52
24.	Meghalaya	0.39	0.31	0.36
25.	Mizoram	0.40	0.27	0.34
26.	Nagaland	0.42	0.50	0.45
27.	Sikkim	0.24	0.15	0.21
28.	Tripura	0.60	0.52	0.56
29.	Uttaranchal	-	-	-
All States		100.00	100.00	100.00

2000-2001 (Revised Estimates)

Of the total revenue expenditure of Rs. 297975.67 crore (excluding expenditure incurred on State Lotteries) incurred by all the States, the percentage share of revenue expenditure incurred by non hilly states was more than 91% and the remaining less than 9% of total revenue expenditure was incurred by hilly States during the year 2000-2001 (R.E).

Non-Hilly States

In the non hilly States, the percentage of revenue expenditure of a State to total revenue expenditure of all the States was maximum in Maharashtra (12.24%) followed by Uttar Pradesh (11.22%), Gujarat (7.80%), West Bengal (7.71%), Andhra Pradesh (7.66%) and Tamil Nadu (7.46%). The percentage of revenue expenditure to total revenue expenditure incurred by all the States was minimum in Goa (0.47%) succeeded by Chhattisgarh (0.75%), Delhi (1.34%) and Haryana (2.60%) .

Hilly States

The major hilly States of Assam, Himachal Pradesh and Jammu & Kashmir spent 2.56%, 1.41% and 1.96% respectively on revenue expenditure of the total revenue expenditure incurred by all the States and the remaining hilly States spent less than 1% each.

The details of percentage distribution of revenue expenditure as well as developmental revenue expenditure and non developmental revenue expenditure among States during 2000-2001 (R.E) are given in table 35.

TABLE:-35 State wise distribution of Percentages of Revenue Expenditure among States during 2000-2001(R.E)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	8.20	6.90	7.66
2.	Bihar	4.66	5.03	4.81
3.	Chhattisgarh	0.82	0.65	0.75
4.	Delhi	0.51	1.10	1.34
5.	Goa	0.56	0.34	0.47
6.	Gujarat	9.56	5.30	7.80
7.	Haryana	2.81	2.31	2.60
8.	Jharkhand	-	-	-
9.	Karnataka	6.18	5.06	5.72
10.	Kerala	4.18	4.19	4.18
11.	Madhya Pradesh	5.33	5.42	5.37
12.	Maharashtra	11.81	12.85	12.24
13.	Orissa	2.80	3.46	3.08
14.	Punjab	3.45	4.22	3.77
15.	Rajasthan	4.90	5.31	5.07
16.	Tamil Nadu	7.53	7.36	7.46
17.	Uttar Pradesh	9.23	14.04	11.22
18.	West Bengal	7.43	8.11	7.71
Hilly States				
19.	Arunachal Pradesh	0.40	0.27	0.34
20.	Assam	2.84	2.17	2.56
21.	Himachal Pradesh	1.43	1.39	1.41
22.	Jammu & Kashmir	1.76	2.25	1.96
23.	Manipur	0.45	0.38	0.43
24.	Meghalaya	0.43	0.35	0.40
25.	Mizoram	0.41	0.28	0.35
26.	Nagaland	0.42	0.55	0.48
27.	Sikkim	0.23	0.16	0.20
28.	Tripura	0.67	0.55	0.62
29.	Uttaranchal	-	-	-
All States		100.00	100.00	100.00

2001-2002 (Budget Estimates)

Of the total revenue expenditure of Rs.327574.60 crore (excluding expenditure incurred on State Lotteries) estimated to incur by all the States, the percentage share of revenue expenditure was estimated to incur by non-hilly States was more than 90% and the remaining less than 10% of total revenue expenditure was estimated to incur by hilly States during the year 2001-2002 (B.E).

Non Hilly States

In the non hilly States, the percentage of revenue expenditure of a State to total revenue expenditure of all the States was estimated to be maximum in Maharashtra (10.67%) followed by Uttar Pradesh (10.43%), Gujarat (8.81%), Andhra Pradesh (8.03%), Tamil Nadu (7.46%), West Bengal (7.16%) and Kamatka (6.08%). The percentage of revenue expenditure to total revenue expenditure estimated to incur by all the States was minimum in Goa (0.43%) succeeded by Delhi (1.37%), Chhatisgarh (1.54%), Jharkhand (1.68%) and Haryana (2.63%).

Hilly States

The major hilly-States of Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to spend 2.54%, 1.44%, 1.78% and 1.15% respectively on revenue expenditure of total revenue expenditure incurred by all the States and the remaining hilly States were estimated to spend less than 1% each .

The details of percentage distribution revenue expenditure as well as developmental revenue expenditure and non developmental revenue expenditure among States during 2001-2002 (B.E) are given in table 36.

TABLE:-36 State wise distribution of Percentages of Revenue Expenditure among States during 2000-2001 (B.E)

Sr.No.	State	Developmental Revenue Expenditure	Non Developmental Revenue Expenditure	Total Revenue
1	2	3	4	5
Non- Hilly States				
1.	Andhra Pradesh	8.72	7.14	8.03
2.	Bihar	3.42	4.62	3.94
3.	Chhattisgarh	1.64	1.41	1.54
4.	Delhi	1.57	1.11	1.37
5.	Goa	0.51	0.34	0.43
6.	Gujarat	11.55	5.30	8.81
7.	Haryana	2.91	2.27	2.63
8.	Jharkhand	1.80	1.53	1.68
9.	Karnataka	6.84	5.10	6.08
10.	Kerala	3.97	3.88	3.93
11.	Madhya Pradesh	4.35	4.67	4.49
12.	Maharashtra	9.42	12.26	10.67
13.	Orissa	2.59	3.85	3.14
14.	Punjab	3.30	4.12	3.66
15.	Rajasthan	4.86	5.08	4.96
16.	Tamil Nadu	7.64	7.23	7.46
17.	Uttar Pradesh	8.34	13.10	10.43
18.	West Bengal	6.63	7.83	7.16
Hilly States				
19.	Arunachal Pradesh	0.36	0.23	0.30
20.	Assam	2.81	2.20	2.54
21.	Himachal Pradesh	1.42	1.46	1.44
22.	Jammu & Kashmir	1.62	1.97	1.78
23.	Manipur	0.41	0.34	0.38
24.	Meghalaya	0.46	0.36	0.41
25.	Mizoram	0.33	0.25	0.29
26.	Nagaland	0.42	0.51	0.46
27.	Sikkim	0.23	0.14	0.19
28.	Tripura	0.69	0.60	0.65
29.	Uttaranchal	1.19	1.10	1.15
All States		100.00	100.00	100.00

Details of 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. 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

- xii) Road Transport
- xiii) Tourism
- xiv) Petroleum
- xv) Plantation
- xvii) Others

III. Share in Central Taxes

- 1. Income Tax
- 2. Estate Duty
- 3. Union Excise Duties

IV. Grants-from the Centre

- 1. State Plan Schemes
- 2. Central Plan Schemes
- 3. Centrally Sponsored Schemes
- 4. NEC/Special Plan Scheme
- 5. Non Plan Grants

V. Total Revenue Receipts (I+II+III+IV)

Details of items covered under Revenue Expenditure.

I. Developmental Revenue 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.

