



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2003-2004**

**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 Centre.

The present brochure is the thirty fifth issue after the formation of Haryana State and present 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 2001-2002 (Accounts), 2002-2003 (Revised Estimates) and 2003-2004 (Budget Estimates). The Budgetary data used in this report is taken from the Bulletin State Finances (A Study Of Budgets of 2003-2004) issued by Reserve Bank of India printed in April, 2004

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Chandigarh
the 18th April, 2006

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ANALYSIS OF REVENUE RECEIPTS AND EXPENDITURE OF STATES

This is the thirty fifth 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 year 2001-2002 (Accounts), 2002-2003 (Revised Estimates) and 2003-2004 (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 v) Grants from Centre. 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 & Kashmir
23. Manipur
24. Meghalaya
25. Mizoram
26. Nagaland
27. Sikkim
28. Tripura
29. Uttaranchal

Revenue Receipts of States 2001-2002 (Accounts)

Out of the total revenue receipts of Rs. 251254.84 crore (excluding receipt from State Lotteries) of all the 29 States in 2001-2002(Accounts) ,62.07% was collected by the States themselves, constituting 50.98% as State's own Tax revenue and 11.09% as State's own Non-Tax Revenue .The remaining 37.93% was received from the Centre in the form of Share in Central Taxes (20.78%) and Grants from Centre (17.15%).

Non -Hilly States

In the non hilly States, the percentage of revenue collected by States themselves to total revenue receipts was maximum in Delhi (92.31%), followed by Goa (86.93%), Haryana (86.66%),Maharashtra (85.15%), Punjab (83.62%), Gujarat (81.37%), Tamil Nadu (77.25%), Karnataka (71.39%) and Kerala (71.02%). The revenue collected by the remaining States themselves was more than 49% in all the non-hilly States except Bihar (27.43%), Orissa (44.82%) and Uttar Pradesh (47.34%). The minimum percentage of revenue received in the form of Share in Central Taxes and Grants from Centre to total revenues for nine non-hilly States in ascending order was Delhi (7.69%), Goa (13.07%), Haryana (13.34%), Maharashtra (13.85%), Punjab (16.38%), Gujarat(18.63%), Tamil Nadu (22.75%), Karnataka (28.61%) and Kerala (28.98%).

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 86.66%.The receipt Share in Central Taxes and Grants from Centre for Haryana was only 13.34% whereas the States like Bihar, Orissa, Uttar Pradesh, Jharkhand, West Bengal, Rajasthan and Chhattisgarh received 72.57%,55.18%, 52.66%,50.24%,50.02%,40.92% and 37.94% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from Centre.

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 39%. The major sources of revenues in these hilly states were Grants from Centre and Share in Central Taxes . The Major hilly States like Assam , Himachal Pradesh, Jammu & Kashmir and Uttaranchal derived their revenues between 61% to 84% from these two sources, while smaller States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim,Tripura received between 80% to 94% .

The details of revenue receipts of individual States and percentages of various Taxes and Grants to total revenue receipts during 2001-2002 (Accounts) are given in Table 1 & 2.

TABLE- 1
Revenue Receipts of Individual States during 2001-2002 (Accounts)

								(Rs. crore)
Sr.No	State	State's own Tax Reve- nue	State's own Non- Tax Reve- nue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Reve- nue Rec- eipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	12563.66	2917.64	15481.30	3048.44	3315.31	6363.75	21845.05
2.	Bihar**	2442.37	360.94	2803.31	6168.00	1247.17	7415.17	10218.48
3.	Chhattisgarh	1993.13	722.38	2715.51	1175.80	484.39	1660.19	4375.70
4.	Delhi	4896.75	876.06	5772.81	0.00	480.90	480.90	6253.71
5.	Goa	569.34	542.03 *	1111.37	107.82	59.29	167.11	1278.48
6.	Gujarat	9246.81	3760.94	13007.75	1488.05	1490.26	2978.31	15986.06
7.	Haryana	4972.43	1277.78*	6250.21	449.01	513.04	962.05	7212.26
8.	Jharkhand**	2075.95	959.43	3035.38	2192.74	871.51	3064.25	6099.63
9.	Karnataka	9853.27	1064.88*	10918.15	2623.38	1751.18	4374.56	15292.71
10.	Kerala	5923.42	421.79*	6345.21	1614.26	975.33	2589.59	8934.80
11.	Madhya Pradesh	4702.32	1601.68	6304.00	3405.86	1491.12	4896.98	11200.98
12.	Maharashtra	21287.63	4524.32*	25811.95	2468.77	1681.47	4150.24	29962.19
13.	Orissa	2466.89	691.75	3158.64	2648.72	1240.63	3889.35	7047.99
14.	Punjab	4820.23	1039.09*	5859.32	610.49	537.45	1147.94	7007.26
15.	Rajasthan	5671.17	1508.43*	7179.60	2882.36	2091.30	4973.66	12153.26
16.	Tamil Nadu	13009.69	1430.03*	14439.72	2870.07	1381.54	4251.61	18691.33
17.	Uttar Pradesh	10330.18	1787.07	12117.25	10189.13	3291.53	13480.66	25597.91
18.	West Bengal	6505.13	746.26*	7251.39	4318.72	2938.69	7257.41	14508.80
Hilly States								
19.	Arunachal Pradesh	34.18	70.91	105.09	60.18	892.57	952.75	1057.84
20.	Assam	1565.93	533.20	2099.13	1696.93	2168.80	3865.73	5964.86
21.	Himachal Pradesh	915.56	198.33	1113.89	325.07	2276.84	2601.91	3715.80
22.	Jammu & Kashmir**	857.54	301.02	1158.56	728.74	4970.76	5699.50	6858.06
23.	Manipur	51.97	28.73	80.70	141.18	954.90	1096.08	1176.78
24.	Meghalaya	135.97	94.07*	230.04	164.83	728.49	893.32	1123.36
25.	Mizoram	19.12	39.87*	58.99	43.73	760.08	803.81	862.80
26.	Nagaland**	52.44	48.36	100.80	123.25	1271.56	1394.81	1495.61
27.	Sikkim	80.39	53.81*	134.20	84.83	513.75	598.58	732.78
28.	Tripura	158.50	97.64	256.14	232.62	1378.62	1611.24	1867.38
29.	Uttaranchal	894.69	162.13	1056.82	352.29	1323.86	1676.15	2732.97
All States		128096.66	27860.57*	155957.23	52215.27	43082.34	95297.61	251254.84

* Excludes receipts from the State Lotteries.

** Figures pertains to 2001-2002 Revised Estimates

TABLE-2

Percentages of Various Taxes and Grants to Total Revenue Receipts of individual States during 2001-2002 (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 Centre	Sub Total (13+14)	Total Revenue Receipts
1	2	10	11	12	13	14	15	16
Non -Hilly States								
1.	Andhra Pradesh	57.51	13.36	70.87	13.95	15.18	29.13	100.00
2.	Bihar	23.90	3.53	27.43	60.36	12.21	72.57	100.00
3.	Chhattisgarh	45.55	16.51	62.06	26.87	11.07	37.94	100.00
4.	Delhi	78.30	14.01	92.31	0.00	7.69	7.69	100.00
5.	Goa	44.53	42.40	86.93	8.43	4.64	13.07	100.00
6.	Gujarat	57.84	23.53	81.37	9.31	9.32	18.63	100.00
7.	Haryana	68.94	17.72	86.66	6.23	7.11	13.34	100.00
8.	Jharkhand	34.03	15.73	49.76	35.95	14.29	50.24	100.00
9.	Karnataka	64.43	6.96	71.39	17.16	11.45	28.61	100.00
10.	Kerala	66.30	4.72	71.02	18.07	10.91	28.98	100.00
11.	Madhya Pradesh	41.98	14.30	56.28	30.41	13.31	43.72	100.00
12.	Maharashtra	71.05	15.10	86.15	8.24	5.61	13.85	100.00
13.	Orissa	35.00	9.82	44.82	37.58	17.60	55.18	100.00
14.	Punjab	68.79	14.83	83.62	8.71	7.67	16.38	100.00
15.	Rajsthan	46.67	12.41	59.08	23.71	17.21	40.92	100.00
16.	Tamil Nadu	69.60	7.65	77.25	15.36	7.39	22.75	100.00
17.	Uttar Pradesh	40.36	6.98	47.34	39.80	12.86	52.66	100.00
18.	West Bengal	44.84	5.14	49.98	29.77	20.25	50.02	100.00
Hilly States								
19.	Arunachal Pradesh	3.23	6.70	9.93	5.69	84.38	90.07	100.00
20.	Assam	26.25	8.94	35.19	28.45	36.36	64.81	100.00
21.	Himachal Pradesh	24.64	5.34	29.98	8.75	61.27	70.02	100.00
22.	Jammu & Kashmir	12.50	4.39	16.89	10.63	72.48	83.11	100.00
23.	Manipur	4.42	2.44	6.86	12.00	81.14	93.14	100.00
24.	Meghalaya	12.10	8.38	20.48	14.67	64.85	79.52	100.00
25.	Mizoram	2.22	4.62	6.84	5.07	88.09	93.16	100.00
26.	Nagaland	3.51	3.23	6.74	8.24	85.02	93.26	100.00
27.	Sikkim	10.97	7.34	18.31	11.58	70.11	81.69	100.00
28.	Tripura	8.49	5.23	13.72	12.46	73.82	86.28	100.00
29.	Uttaranchal	32.74	5.93	38.67	12.89	48.44	61.33	100.00
All States		50.98	11.09	62.07	20.78	17.15	37.93	100.00

2002-2003 (Revised Estimates)

Out of the total revenue receipts of Rs. 287599.48 crore excluding receipt from State Lotteries) of all the States in 2002-2003 (R.E.), 60.74 % was collected by the States themselves, constituting 50.47% as State's own Tax Revenue and 10.27% as State's own Non Tax Revenue. The remaining 39.26% was received from the Centre in the form of Share in Central Taxes (19.94%) and Grants from Centre (19.32%).

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 (91.87%) followed by Goa (87.88%), Haryana (84.41%) ,Maharashtra (83.27%), Tamil Nadu (77.54%), Gujarat (76.74%), Punjab (76.08%),Andhra Pradesh (71.47%) and Karnataka (71.03%) and Kerala (70.64%) .The revenue collected by the remaining States themselves was more than 48% in all the non hilly states except Jharkhand (43.72%) followed by Orissa (40.84%) and Bihar (26.69%).The minimum percentage of revenue received in the form of Share in Central Taxes and Grants from Centre to total revenues for nine non hilly States in ascending order was Delhi (8.13%) ,Goa (12.12%), Haryana (15.59), Maharashtra (16.73%), Punjab (23.92%), Tamil Nadu (22.46%), Gujarat (23.26%), Punjab (23.92 %) and Karnatka (28.97%).

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 84.41% .The receipt Share in Central Taxes and Grants from Centre, for Haryana was only 15.59% whereas the States like Bihar, Chattisgarh Jharkhand, Madhya Pradesh, Orissa, Uttar Pradesh and West Bengal received 73.31% , 45.34%, 56.28%, 47.61%, 59.16%, 51.45% and 47.26% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants from Centre.

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 Centre and Share in Central Taxes.The major hilly States like Assam, Himachal Pradesh and Jammu & Kashmir and Uttaranchal derived their revenues between 54% to 82% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura and Sikkim received between 81% to 94% .

The details of revenue receipts of Individual States and percentages of various Taxes and Grants to total revenue receipts during 2002-2003 (R.E) are given in Table 3 & 4 .

TABLE - 3
Revenue Receipts of individual States during 2002-2003 (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 Centre	Sub Total (6+7)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	14006.31	3223.41	17229.72	3523.00	3354.07	6877.07	24106.79
2.	Bihar	2764.71	323.40	3088.11	6723.55	1757.10	8480.65	11568.76
3.	Chhattisgarh	2289.04	892.29	3181.33	1471.49	1167.35	2638.84	5820.17
4.	Delhi	5425.00	813.60	6238.60	0.00	551.88	551.88	6790.48
5.	Goa	727.92	715.62*	1443.54	125.12	73.92	199.04	1642.58
6.	Gujarat	9269.02	3900.32	13169.34	1672.29	2319.78	3992.07	17161.41
7.	Haryana	5605.73	1426.46*	7032.19	581.60	717.17	1298.77	8330.96
8.	Jharkhand	2277.84	959.95	3237.79	2306.30	1862.39	4168.69	7406.48
9.	Karnataka	10881.15	945.45*	11826.60	2711.97	2112.40	4824.37	16650.97
10.	Kerala	7403.63	560.33*	7963.96	1721.37	1589.37	3310.74	11274.70
11.	Madhya Pradesh	5988.99	1439.31	7428.30	3975.66	2774.20	6749.86	14178.16
12.	Maharashtra	23840.15	4069.02*	27909.17	2601.41	3004.47	5605.88	33515.05
13.	Orissa	2980.00	873.77	3853.77	3063.31	2518.75	5582.06	9435.83
14.	Punjab	5832.34	1365.11*	7197.45	641.13	1622.10	2263.23	9460.68
15.	Rajasthan	6491.50	1627.46*	8118.96	3053.11	2323.64	5376.75	13495.71
16.	Tamil Nadu	14483.49	1448.45*	15931.94	3047.91	1566.81	4614.72	20546.66
17.	Uttar Pradesh	12178.21	1725.19	13903.40	10748.91	3984.18	14733.09	28636.49
18.	West Bengal	7343.73	1023.38	8367.11	5000.46	2498.06	7498.52	15865.63
Hilly States								
19.	Arunachal Pradesh	43.29	126.98	170.27	150.01	1091.34	1241.35	1411.62
20.	Assam	1819.45	750.28	2569.73	1830.70	3457.77	5288.47	7858.20
21.	Himachal Pradesh	921.99	258.98	1180.97	382.00	2317.76	2699.76	3880.73
22.	Jammu & Kashmir	975.65	334.66	1310.31	708.61	5045.09	5754.60	7064.91
23.	Manipur	61.20	63.24	124.44	224.41	1197.03	1421.44	1545.88
24.	Meghalaya	162.00	103.77*	265.77	194.00	938.00	1132.00	1397.77
25.	Mizoram	27.29	47.49*	74.78	94.59	963.10	1057.69	1132.47
26.	Nagaland	60.38	50.68	111.06	99.72	1420.30	1520.02	1631.08
27.	Sikkim	73.74	64.31*	138.05	85.06	679.78	764.84	902.89
28.	Tripura	169.99	100.16	270.15	249.71	1422.99	1672.70	1942.85
29.	Uttanchal	1037.40	314.10	1351.50	374.11	1217.96	1592.07	2943.57
All States		145141.14	29547.17*	174688.31	57361.51	55549.66	112911.17	287599.48

* Excludes receipts from State Lotteries

TABLE- 4

Percentages of Various Taxes and Grants to Total Revenue Receipts of Individual States during 2002-2003 (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 Centre	Sub Total (13+14)	Total Reveue Receipts
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	58.10	13.37	71.47	14.62	13.91	28.53	100.00
2.	Bihar	23.90	2.79	26.69	58.12	15.19	73.31	100.00
3.	Chhattisgarh	39.33	15.33	54.66	25.28	20.06	45.34	100.00
4.	Delhi	79.89	11.98	91.87	-	8.13	8.13	100.00
5.	Goa	44.31	43.57	87.88	7.62	4.50	12.12	100.00
6.	Gujarat	54.01	22.73	76.74	9.74	13.52	23.26	100.00
7.	Haryana	67.29	17.12	84.41	6.98	8.61	15.59	100.00
8.	Jharkhand	30.76	12.96	43.72	31.14	25.14	56.28	100.00
9.	Karnataka	65.35	5.68	71.03	16.29	12.68	28.97	100.00
10.	Kerala	65.67	4.97	70.64	15.27	14.09	29.36	100.00
11.	Madhya Pradesh	42.24	10.15	52.39	28.04	19.57	47.61	100.00
12.	Maharashtra	71.13	12.14	83.27	7.76	8.97	16.73	100.00
13.	Orissa	31.58	9.26	40.84	32.47	26.69	59.16	100.00
14.	Punjab	61.65	14.43	76.08	6.78	17.14	23.92	100.00
15.	Rajasthan	48.10	12.06	60.16	22.62	17.22	39.84	100.00
16.	Tamil Nadu	70.49	7.05	77.54	14.83	7.63	22.46	100.00
17.	Uttar Pradesh	42.53	6.02	48.55	37.54	13.91	51.45	100.00
18.	West Bengal	46.29	6.45	52.74	31.52	15.74	47.26	100.00
Hilly States								
19.	Arunachal Pradesh	3.07	8.99	12.06	10.63	77.31	87.94	100.00
20.	Assam	23.15	9.55	32.70	23.30	44.00	67.30	100.00
21.	Himachal Pradesh	23.76	6.67	30.43	9.84	59.72	69.57	100.00
22.	Jammu & Kashmir	13.81	4.74	18.55	10.03	71.42	81.45	100.00
23.	Manipur	3.96	4.09	8.05	14.52	77.43	91.95	100.00
24.	Meghalaya	11.59	7.42	19.01	13.88	67.11	80.99	100.00
25.	Mizoram	2.41	4.19	6.60	8.35	85.05	93.40	100.00
26.	Nagaland	3.70	3.11	6.81	6.11	87.08	93.19	100.00
27.	Sikkim	8.17	7.12	15.29	9.42	75.29	84.71	100.00
28.	Tripura	8.75	5.15	13.90	12.86	73.24	86.10	100.00
29.	Uttaranchal	35.24	10.67	45.91	12.71	41.38	54.09	100.00
All States		50.47	10.27	60.74	19.94	19.32	39.26	100.00

2003-2004 (Budget Estimates)

Out of the total revenue receipts of Rs. 323137.78 crore(excluding receipt from State Lotteries) of all the States in 2003-2004 (B.E.), 60.88% was estimated to be collected by States themselves, constituting 50.73% as State's own Tax Revenue and 10.15%, as State's own Non-Tax Revenue. The remaining 39.12% was estimated to be received from the Centre in the form of Share in Central Taxes (19.49%) and Grants from Centre (19.63%).

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 (92.92%) followed by Goa (88.45%), Haryana (84.42%), Maharashtra (83.31%), Gujarat (77.96%), Punjab (78.67%), Tamil Nadu (76.50%), Kerala (74.14%) and Karnataka (71.07%). The revenue estimated to be collected by the remaining States themselves was more than 51% in all the non- hilly States except Bihar (29.59%) , Orissa (39.36%), Jharkhand (46.88%) and Uttar Pradesh (48.80%). The estimated minimum percentage of revenue received in the form of Share in Central Taxes and Grants from Centre to total revenues in nine non-hilly States in ascending order was Delhi 7.08%), Goa (11.55%), Haryana (15.58%), Maharashtra (16.69%), Punjab (21.33%), Gujarat (22.04%) , Tamil Nadu (23.50%) , Kerala (25.86%) and Karnataka (28.93%).

The major share of revenues in Haryana from State's own Tax Revenue and State's own Non -Tax Revenue was estimated to be 84.42%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 15.58% whereas the States like Bihar, Orissa, Jharkhand and Uttar Pradesh, 70.41%, 60.64% 53.12%, and 51.20%, ,respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from the Centre..

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 of a State was estimated to be less than 36% . The major sources of revenue in these hilly States were Grants from Centre and Share in Central Taxes . The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to derive their revenue between 64% to 81% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura were estimated to receive between 81 % to 93%.

The details of revenue receipts of Individual States and percentages of various Taxes and Grants to total revenue receipts during 2003-2004 (B.E.) are given in Table 5 & 6.

TABLE- 5
Revenue Receipts of Individual States during 2003-2004 (B.E.)

								(Rs. crore)
Sr.No	State	State's own Tax Reve- nue	State's own Non- Tax Reve- nue	Sub Total (3+4)	Share in Central Taxes	Grants from the Centre	Sub Total (6+7)	Total Reve- nue Rec- eipts
1	2	3	4	5	6	7	8	9
Non-Hilly States								
1.	Andhra Pradesh	16062.23	3749.43	19811.66	3945.72	5538.05	9483.77	29295.43
2.	Bihar	3408.99	445.67	3854.66	7392.46	1778.84	9171.30	13025.96
3.	Chhattisgarh	2652.78	1114.62	3767.40	1656.31	1904.00	3560.31	7327.71
4.	Delhi	6114.00	643.54	6757.54	0.00	514.86	514.86	7272.40
5.	Goa	765.73	798.04 *	1563.77	131.41	72.78	204.19	1767.96
6.	Gujarat	10100.34	4513.75	14614.09	1740.49	2390.27	4130.76	18744.85
7.	Haryana	6312.27	1548.05*	7860.32	639.75	810.78	1450.53	9310.85
8.	Jharkhand	2403.32	1137.99	3541.31	2147.62	1864.83	4012.45	7553.76
9.	Karnataka	12588.38	1031.33*	13619.71	3044.76	2498.70	5543.46	19163.17
10.	Kerala	8683.92	627.87*	9311.79	1950.00	1297.82	3247.82	12559.61
11.	Madhya Pradesh	7027.14	1598.91	8626.05	3975.66	3261.78	7237.44	15863.49
12.	Maharashtra	26052.69	3586.80*	29639.49	2954.69	2981.14	5935.83	35575.32
13.	Orissa	3027.99	847.14	3875.13	3430.92	2538.93	5969.85	9844.98
14.	Punjab	6335.53	2335.21*	8670.74	728.02	1622.90	2350.92	11021.66
15.	Rajasthan	7257.98	1797.40*	9055.38	3491.14	2878.04	6369.18	15424.56
16.	Tamil Nadu	15832.94	1506.14	17339.08	3435.01	1891.81	5326.82	22665.90
17.	Uttar Pradesh	14539.05	1747.89	16286.94	12207.24	4878.87	17086.11	33373.05
18.	West Bengal	8707.30	1108.30*	9815.60	5177.06	2152.01	7329.07	17144.67
Hilly States								
19.	Arunachal Pradesh	41.33	110.11	151.44	187.43	983.51	1170.94	1322.38
20.	Assam	2039.92	993.79	3033.71	1971.40	4476.88	6448.28	9481.99
21.	Himachal Pradesh	1006.24	252.18	1258.42	437.03	2336.52	2773.55	4031.97
22.	Jammu & Kashmir	1127.00	355.27	1482.27	792.05	5362.13	6154.18	7636.45
23.	Manipur	68.97	89.64	158.61	224.41	1111.55	1335.96	1494.57
24.	Meghalaya	185.00	118.00*	303.00	213.00	1166.28	1379.28	1682.28
25.	Mizoram	28.54	49.40*	77.94	126.31	758.72	885.03	962.97
26.	Nagaland	85.20	62.94	148.14	140.35	1586.07	1726.42	1874.56
27.	Sikkim	83.81	72.16*	155.97	85.06	602.60	687.66	843.63
28.	Tripura	183.98	121.40	305.38	310.64	1659.85	1970.49	2275.87
29.	Uttaranchal	1200.56	444.16	1644.72	450.00	2501.06	2951.06	4595.78
All States		163923.13	32807.13*	196730.26	62985.94	63421.58	126407.52	323137.78

* Excludes receipts from the to State Lotteries

TABLE-6
Percentages of Various Taxes and Grants to Total Revenue Receipts of Individual States during 2003-2004 (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 the Centre	Sub Total (13+14)	Total Reve nue Receipts
1	2	10	11	12	13	14	15	16
Non-Hilly States								
1.	Andhra Pradesh	54.83	12.80	67.63	13.47	18.90	32.37	100.00
2.	Bihar	26.17	3.42	29.59	56.75	13.66	70.41	100.00
3.	Chhattisgarh	36.20	15.21	51.41	22.60	25.99	48.59	100.00
4.	Delhi	84.07	8.85	92.92	-	7.08	7.08	100.00
5.	Goa	43.31	45.14	88.45	7.43	4.12	11.55	100.00
6.	Gujarat	53.88	24.08	77.96	9.29	12.75	22.04	100.00
7.	Haryana	67.79	16.63	84.42	6.87	8.71	15.58	100.00
8.	Jharkhand	31.82	15.06	46.88	28.43	24.69	53.12	100.00
9.	Karnataka	65.69	5.38	71.07	15.89	13.04	28.93	100.00
10.	Kerala	69.14	5.00	74.14	15.53	10.33	25.86	100.00
11.	Madhya Pradesh	44.30	10.08	54.38	25.06	20.56	45.62	100.00
12.	Maharashtra	73.23	10.08	83.31	8.31	8.38	16.69	100.00
13.	Orissa	30.76	8.60	39.36	34.85	25.79	60.64	100.00
14.	Punjab	57.48	21.19	78.67	6.61	14.72	21.33	100.00
15.	Rajasthan	47.06	11.65	58.71	22.63	18.66	41.29	100.00
16.	Tamil Nadu	69.85	6.65	76.50	15.15	8.35	23.50	100.00
17.	Uttar Pradesh	43.56	5.24	48.80	36.58	14.62	51.20	100.00
18.	West Bengal	50.79	6.46	57.25	30.20	12.55	42.75	100.00
Hilly States								
19.	Arunachal Pradesh	3.12	8.33	11.45	14.17	74.38	88.55	100.00
20.	Assam	21.51	10.48	31.99	20.79	47.22	68.01	100.00
21.	Himachal Pradesh	24.96	6.25	31.21	10.84	57.95	68.79	100.00
22.	Jammu & Kashmir	14.76	4.65	19.41	10.37	70.22	80.59	100.00
23.	Manipur	4.61	6.00	10.61	15.02	74.37	89.39	100.00
24.	Meghalaya	11.00	7.01	18.01	12.66	69.33	81.99	100.00
25.	Mizoram	2.96	5.13	8.09	13.12	78.79	91.91	100.00
26.	Nagaland	4.54	3.36	7.90	7.49	84.61	92.10	100.00
27.	Sikkim	9.94	8.55	18.49	10.08	71.43	81.51	100.00
28.	Tripura	8.08	5.34	13.42	13.65	72.93	86.58	100.00
29.	Uttanchal	26.12	9.67	35.79	9.79	54.42	64.21	100.00
All States		50.73	10.15	60.88	19.49	19.63	39.12	100.00

**Per Capita Revenue Receipts of States
2001-2002 (Accounts)
Non- Hilly States**

In the non-hilly States, the maximum per capita revenue receipts during 2001-2002 (Accounts) was Rs. 9428.32 in Goa followed by Delhi (Rs.4443.45), Haryana (Rs.3370.53), Gujarat (Rs.3118.20), Maharashtra (Rs.3064.09), Tamil Nadu (Rs. 2994.64), Karnataka (Rs.2875.00), Andhra Pradesh (Rs. 2874.05) and Punjab (Rs. 2854.51). Bihar with Rs. 1212.86 was at minimum level succeeded by Uttar Pradesh (Rs.1521.07). The per capita State's own Tax Revenue was maximum in Goa (Rs.4198.67) followed by Delhi (Rs. 3479.29), Haryana (Rs.2323.78), Maharashtra (Rs.2176.98), Tamil Nadu (Rs.2084.35), Punjab (Rs.1963.67), Karnataka (Rs.1852.40), Kerala (Rs. 1852.92) and Gujarat (Rs.1803.66). Bihar with Rs. 289.89 was at minimum level succeeded by Uttar Pradesh (Rs.613.84). The per capita State's own Non- Tax Revenue was maximum in Goa (Rs3997.27) followed by Gujarat (Rs. 733.60, Delhi (Rs. 622.47) and Haryana (Rs.597.15). Bihar with Rs. 42.84 was at minimum level succeeded by West Bengal (Rs.92.38). However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control, while in other States the same activities were run by the Corporations and Boards of the State.

In the non-hilly States, the per capita Share in Central Taxes was maximum in Jharkhand (Rs.805.27) followed by Goa (Rs.795.14), Bihar (Rs. 732.10), Orissa (Rs.716.43), Uttar Pradesh (Rs.605.45), Chattisgarh (Rs.561.67), Madhya Pradesh (Rs.557.40), West Bengal (Rs. 534.64), Kerala (Rs.504.96) and Rajasthan (Rs.502.76). The per capita share of Central Tax for Haryana was Rs. 209.84. The per capita share received from Central Grants ranged from Rs. 148.03 in Bihar to Rs.437.24 in Goa. Haryana share was Rs. 239.76.

Hilly States

The hilly States, received special Grants from the Centre Government. Major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per Capita Central Grants amounting to Rs.807.63, Rs. 3714.26, Rs.4865.66 and Rs. 1545.30 respectively. Small States like Sikkim received maximum per capita Central Grants from the centre amounting the Rs.9307.06 while Meghalaya received Rs. 3114.54 only.

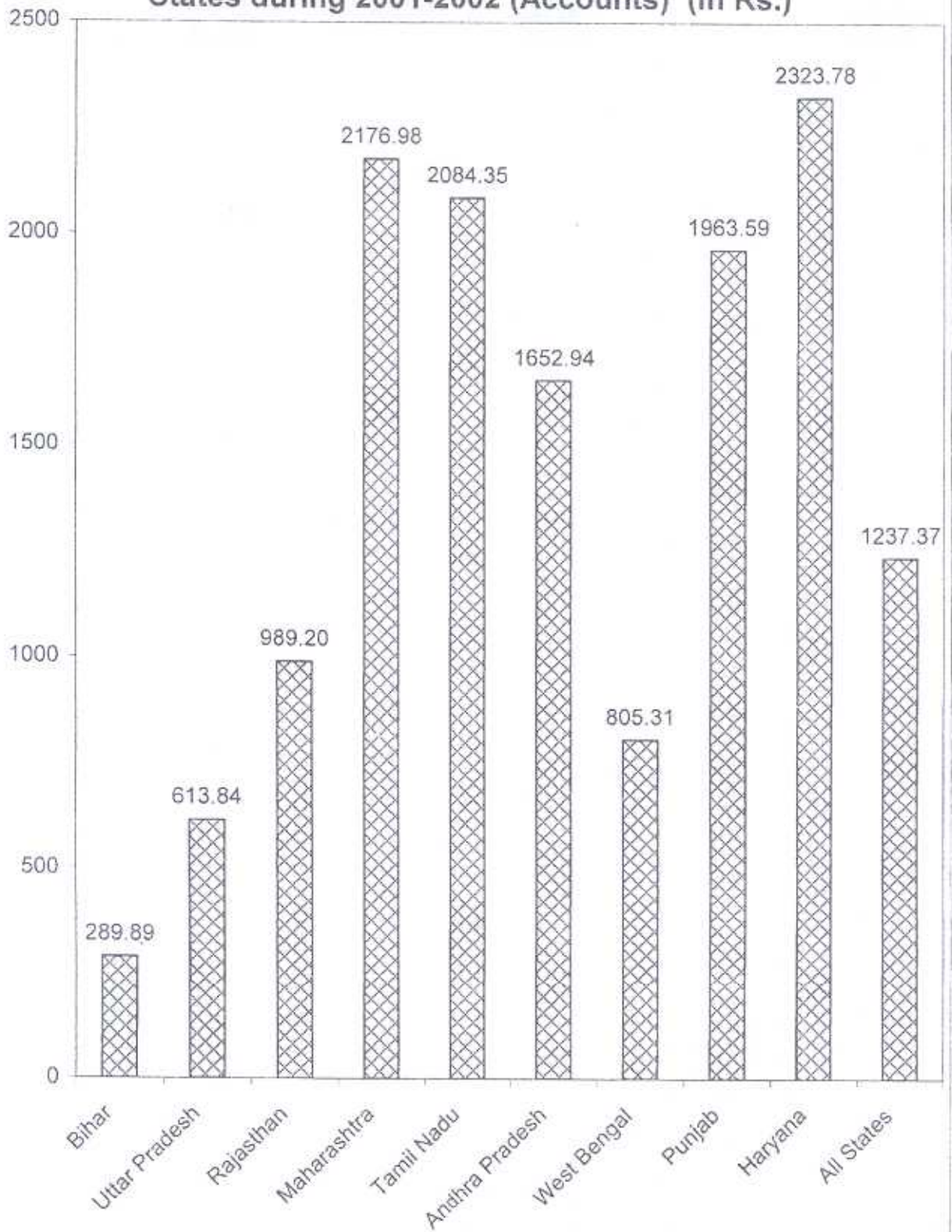
The details of per capita revenue receipts of individual States during 2001-2002 (Accounts) are given in table 7. Graphic presentation of data of selected States has also been given alongwith the table.

-12-
TABLE -7
Per Capita Revenue Receipts of Individual States
during 2001-2002 (Accounts)

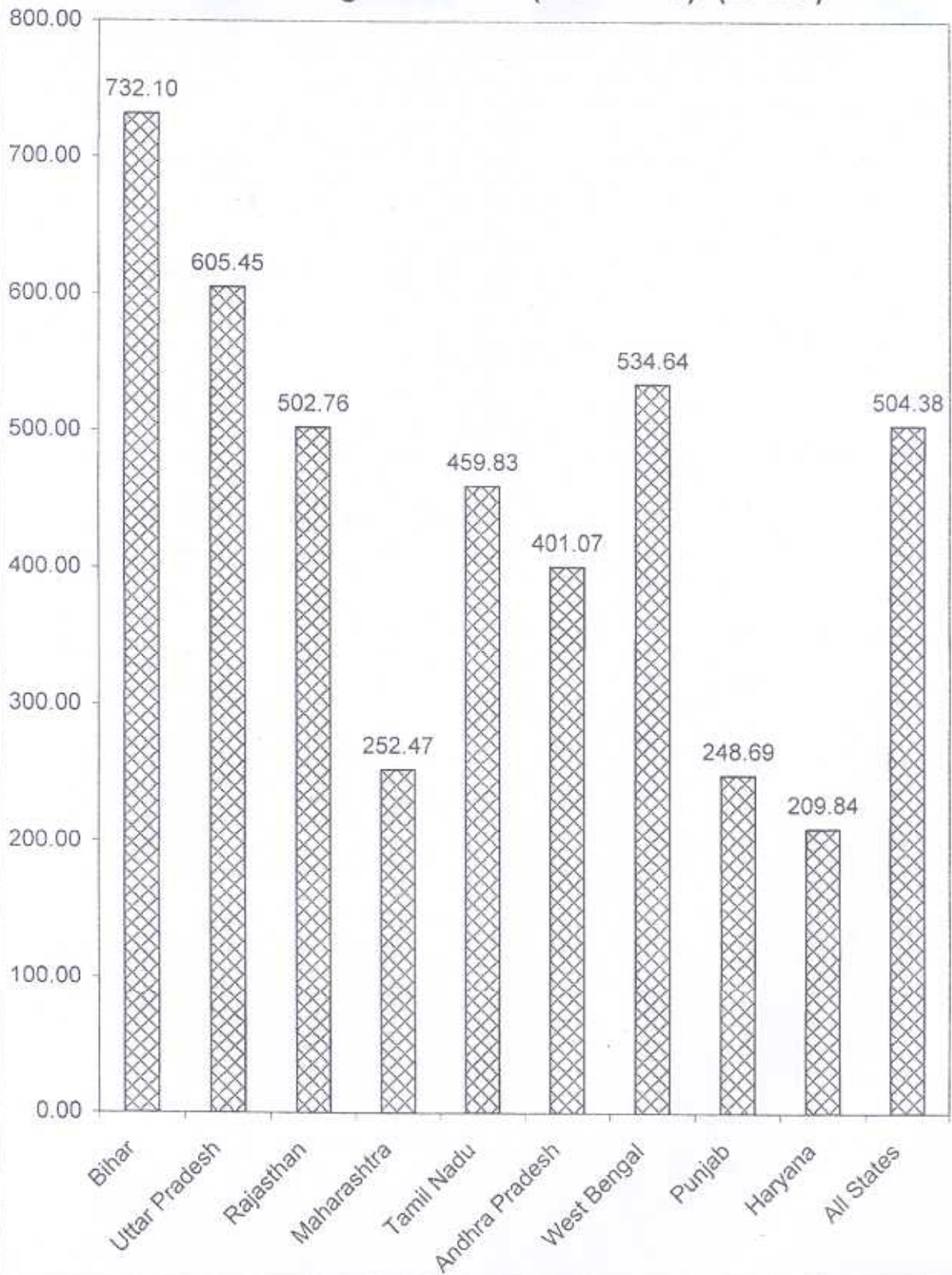
(In Rs.)

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 Centre	Sub Total (7+8)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	76008	1652.94	383.86	2036.80	401.07	436.18	837.25	2874.05
2.	Bihar	84251	289.89	42.84	332.73	732.10	148.03	880.13	1212.86
3.	Chhattisgarh	20934	952.10	345.08	1297.18	561.67	231.39	793.06	2090.24
4.	Delhi	14074	3479.29	622.47	4101.76	0.00	341.69	341.69	4443.45
5.	Goa	1356	4198.67	3997.27	8195.94	795.14	437.24	1232.38	9428.32
6.	Gujarat	51267	1803.66	733.60	2537.26	290.25	290.69	580.94	3118.20
7.	Haryana	21398	2323.78	597.15	2920.93	209.84	239.76	449.60	3370.53
8.	Jharkhand	27231	762.38	352.34	1114.72	805.27	320.05	1125.32	2240.04
9.	Karnataka	53191	1852.40	200.19	2052.59	493.19	329.22	822.41	2875.00
10.	Kerala	31968	1852.92	131.94	1984.86	504.96	305.10	810.06	2794.92
11.	Madhya Pradesh	61102	769.59	262.13	1031.72	557.40	244.04	801.44	1833.16
12.	Maharashtra	97786	2176.98	462.68	2639.66	252.47	171.96	424.43	3064.09
13.	Orissa	36971	667.25	187.11	854.36	716.43	335.57	1052.00	1906.36
14.	Punjab	24548	1963.59	423.29	2386.88	248.69	218.94	467.63	2854.51
15.	Rajasthan	57331	989.20	263.11	1252.31	502.76	364.77	867.63	2119.84
16.	Tamil Nadu	62416	2084.35	229.12	2313.47	459.83	221.34	681.17	2994.64
17.	Uttar Pradesh	168289	613.84	106.19	720.03	605.45	195.59	801.04	1521.07
18.	West Bengal	80778	805.31	92.38	897.69	534.64	363.80	898.44	1796.13
Hilly States									
19.	Arunachal Pradesh	1102	310.16	643.47	953.63	546.10	8099.55	8645.64	9599.27
20.	Assam	26854	583.13	198.55	781.68	631.91	807.63	1439.54	2221.22
21.	Himachal Pradesh	6130	1493.57	323.54	1817.11	530.29	3714.26	4244.55	6061.66
22.	Jammu & Kashmir	10216	839.41	294.66	1134.07	713.33	4865.66	5578.99	6713.06
23.	Manipur	2427	214.13	118.38	332.51	581.70	3934.49	4516.19	4848.70
24.	Meghalaya	2339	581.32	402.18	983.50	704.70	3114.54	3819.24	4802.74
25.	Mizoram	902	211.97	442.02	653.99	484.81	8426.61	8911.42	9565.41
26.	Nagaland	2051	255.68	235.79	491.47	600.92	6199.71	6800.63	7292.10
27.	Sikkim	552	1456.34	974.82	2431.16	1536.78	9307.06	10843.84	13275.00
28.	Tripura	3198	495.62	305.32	800.94	727.39	4310.88	5038.27	5839.21
29.	Uttaranchal	8567	1044.34	189.25	1233.59	411.22	1545.30	1956.52	3190.11
All States		1035237	1237.37	269.12	1506.49	504.38	416.16	920.54	2427.03

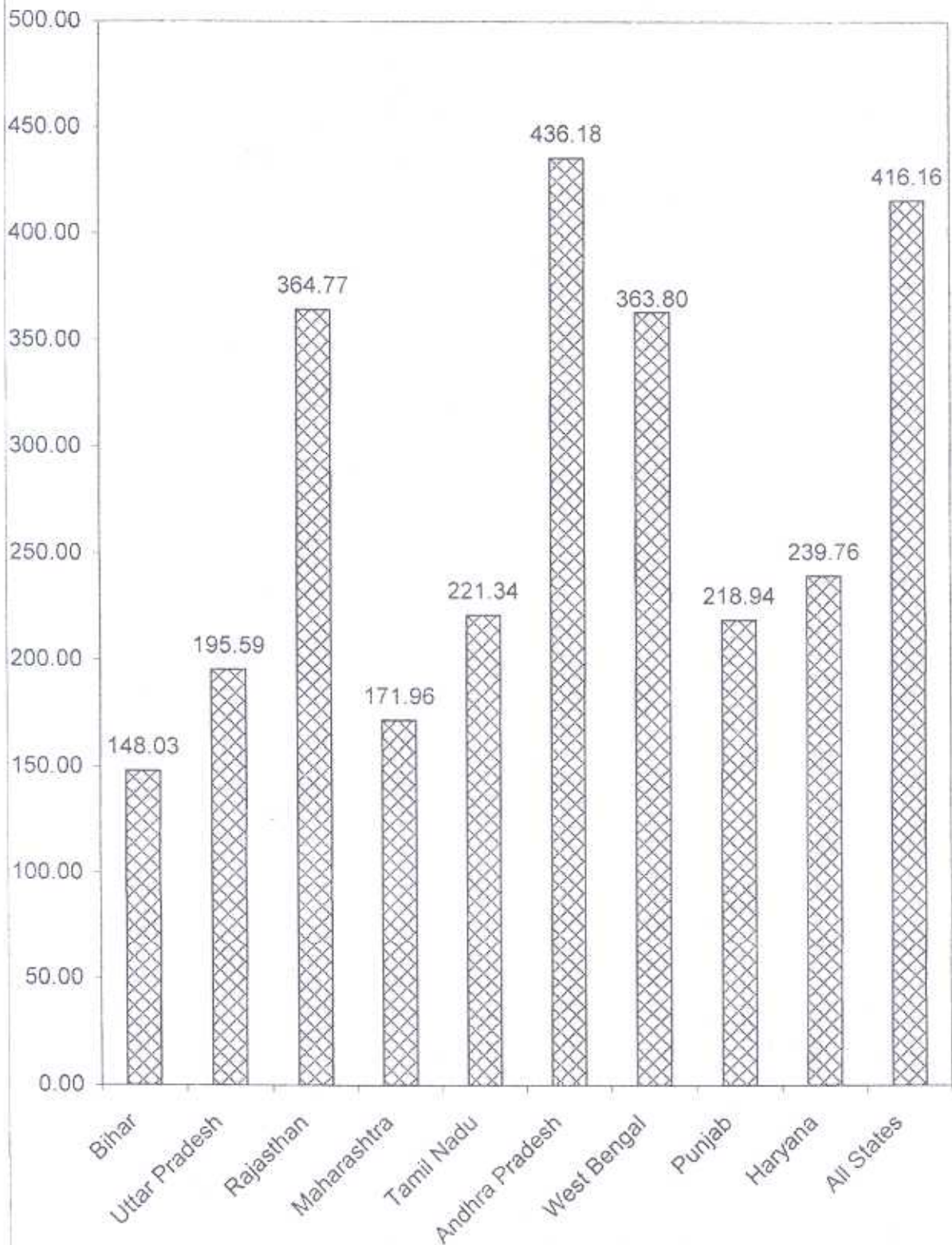
Per Capita State's Own Tax Revenue of Selected States during 2001-2002 (Accounts) (In Rs.)



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



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



2002-2003 (Revised Estimates)

Non- Hilly States

In the non-hilly States, the maximum per capita revenue receipts during 2002-2003 (R.E) was Rs. 11766.33 in Goa, followed by Delhi (Rs. 4685.03), Haryana (Rs. 3831.21), Punjab (Rs.3805.89), Kerala (Rs.3484.47) , Maharashtra (Rs.3378.50), Gujarat (Rs.3300.02) ,Tamil Nadu (Rs, 3256.00)and Andhra Pradesh (Rs.3124.58). Bihar with Rs.1351.84 was at minimum level succeeded by Uttar Pradesh (Rs. 1667.79).The per capita State's own Tax Revenue was maximum in Goa (Rs.5214.32) followed by Delhi (Rs.3742.93), Haryana (Rs. 2577.94), Maharashtra (Rs. 2403.22), , Punjab (Rs. 2346.26),,Tamil Nadu (Rs. 2295.18), Kerala (Rs. 2288.11) and Karnataka (Rs. 2020.49). Bihar with Rs. 323.06 was at minimum level succeeded by Uttar Pardesh (Rs. 709.26). The per capita State's own Non-Tax Revenue was maximum in Goa (Rs. 5126.22) followed by Gujarat (Rs. 750.00), Haryana (Rs.656.00)and Delhi (Rs.561.33). Bihar with Rs. 37.79, was at minimum level succeeded by Uttar Pradesh (Rs. 100.47) .However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control, while in other States the same activities were run by the Corporations and Boards of the State.

In the non-hilly States, the per capita Share in Central Taxes was maximum in Goa (Rs.896..28) followed by Jharkhand (Rs. 833.83), Orissa (Rs. 817.69) Bihar (Rs. 785.67), Chhattisgarh (Rs. 687.42),. Madhya Pradesh (Rs. 637.17), Uttar Pradesh (Rs. 626.02), West Bengal (Rs. 609.90), Kerala (Rs. 531.99), and Rajasthan (Rs. 522.52).The per capita share in Central Tax for Haryana was Rs. 267.46. The per capita grant from the Centre ranged from Rs. 205.32 in Bihar to Rs. 673.34, in Jharkhand . Haryana Share was Rs. 329.81 from grants from the centre.

Hilly States

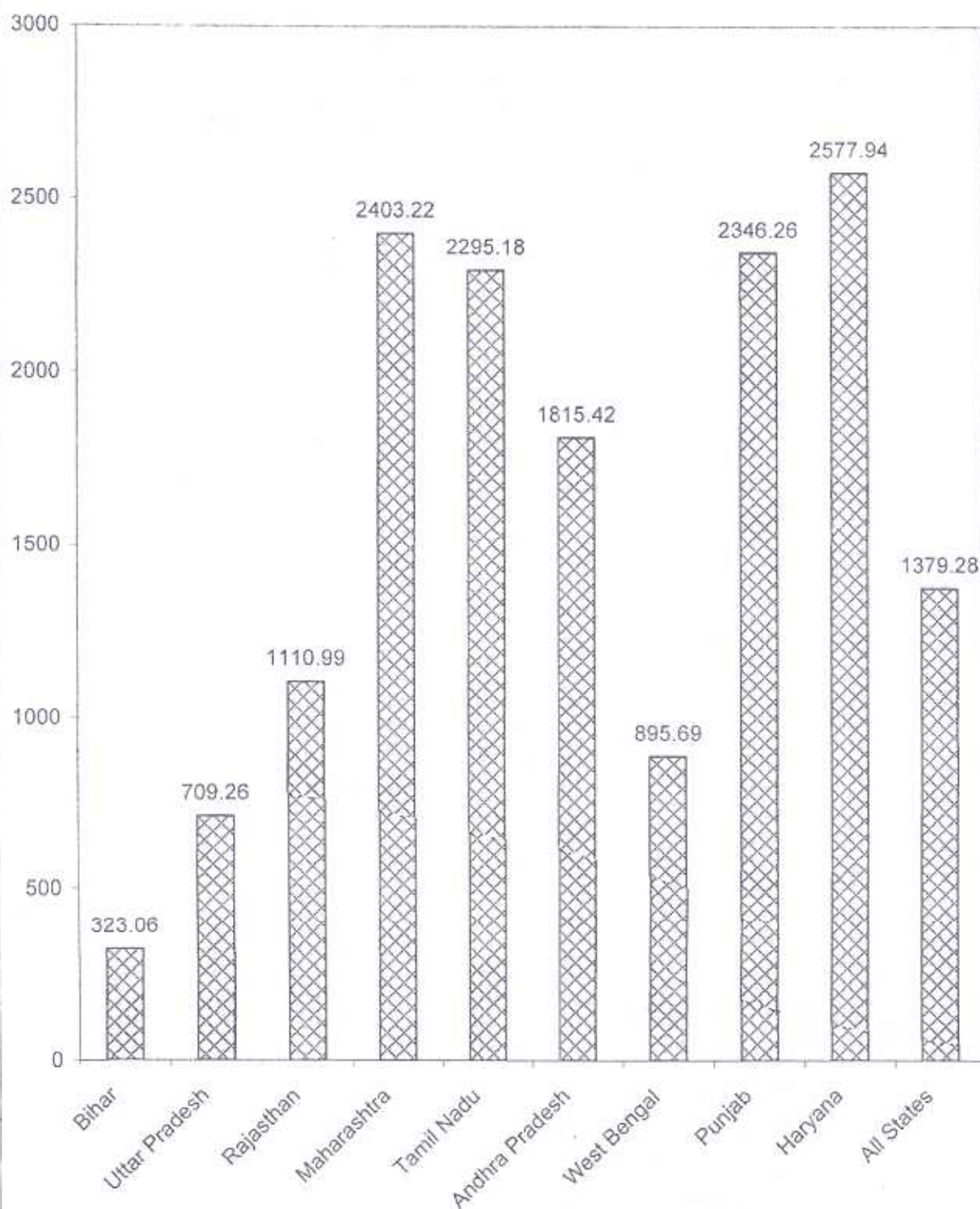
The hilly States, received special Grants from the Centre .Major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Grants from the Centre amounting to Rs. 1263.53, Rs. 3740.73, Rs. 4800.22 and Rs.1397.87 respectively. Small State like Sikkim received maximum per capita Grants from the Centre amounting to Rs. 12248.29 while Meghayala received Rs. 3964.50 only.

The details of per capita revenue receipts of Individual States during 2002-2003 (R.E) are given in table 8. Graphic presentation of data of selected States has also been given alongwith the table.

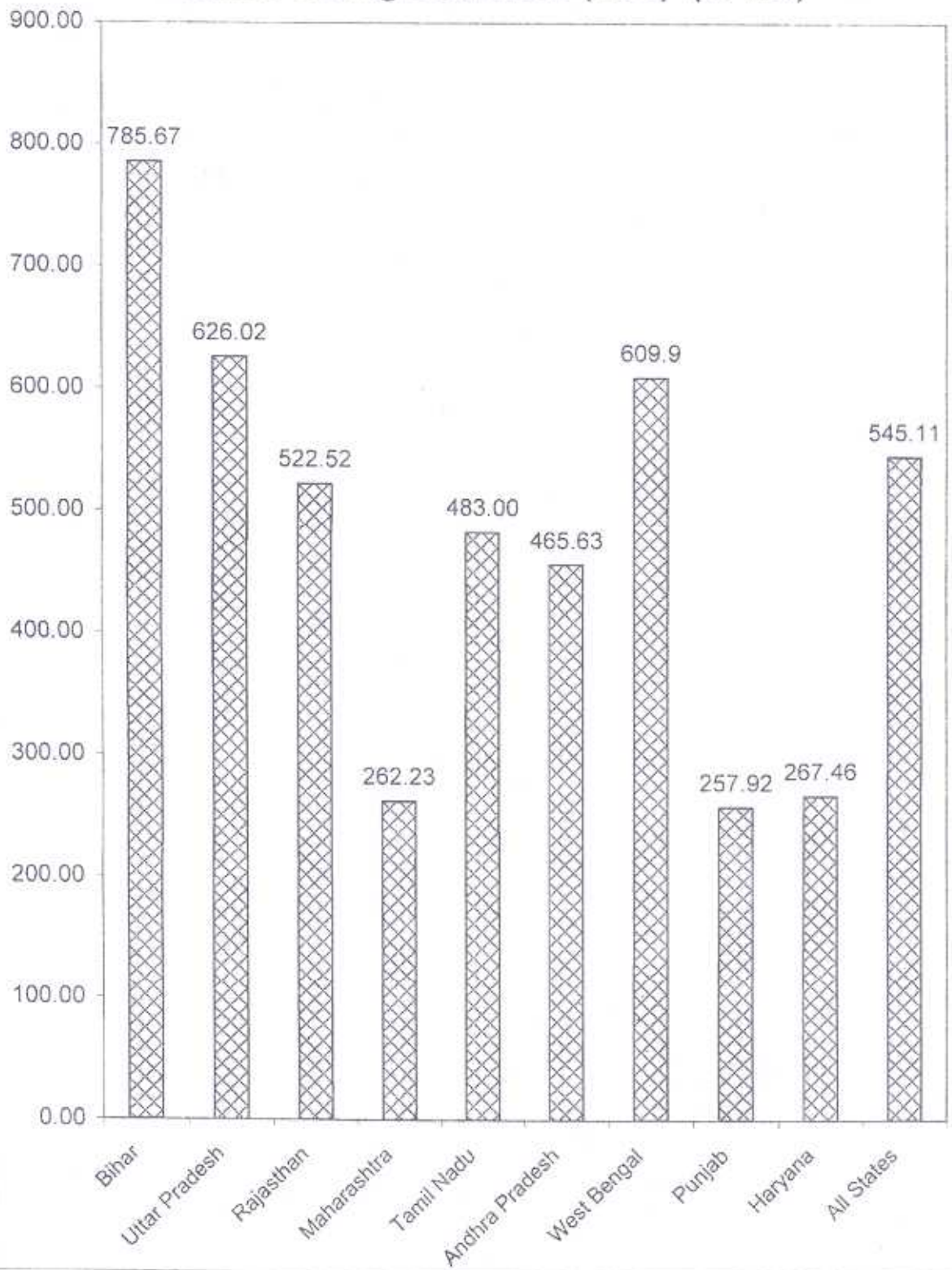
TABLE-8
Per Capita Revenue Receipts of Individual States during 2002-2003 (R.E)

									(In Rs.)
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 Centre	Sub Total (7+8)	Total Reve- nue Receipt
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	77152	1815.42	417.80	2233.22	456.63	434.73	891.36	3124.58
2.	Bihar	85578	323.06	37.79	360.85	785.67	205.32	990.99	1351.84
3.	Chhattisgarh	21406	1069.34	416.84	1486.18	687.42	545.34	1232.76	2718.94
4.	Delhi	14494	3742.93	561.33	4304.26	0.00	380.77	380.77	4685.03
5.	Goa	1396	5214.32	5126.22	10340.54	896.28	529.51	1425.79	11766.33
6.	Gujarat	52004	1782.37	750.00	2532.37	321.57	446.08	767.65	3300.02
7.	Haryana	21745	2577.94	656.00	3233.94	267.46	329.81	597.27	3831.21
8.	Jharkhand	27659	823.54	347.07	1170.61	833.83	673.34	1507.17	2677.78
9.	Karnataka	53854	2020.49	175.56	2196.05	503.58	392.24	895.82	3091.87
10.	Kerala	32357	2288.11	173.17	2461.28	531.99	491.20	1023.19	3484.47
11.	Madhya Pradesh	62395	959.85	230.68	1190.53	637.17	444.62	1081.79	2272.32
12.	Maharashtra	99201	2403.22	410.18	2813.40	262.23	302.87	565.10	3378.50
13.	Orissa	37463	795.45	233.24	1028.69	817.69	672.33	1490.02	2518.71
14.	Punjab	24858	2346.26	549.17	2895.43	257.92	652.54	910.46	3805.89
15.	Rajasthan	58430	1110.99	278.53	1389.52	522.52	397.68	920.20	2309.72
16.	Tamil Nadu	63104	2295.18	229.53	2524.71	483.00	248.29	731.29	3256.00
17.	Uttar Pradesh	171703	709.26	100.47	809.73	626.02	232.04	858.06	1667.79
18.	West Bengal	81989	895.69	124.82	1020.51	609.90	304.68	914.58	1935.09
Hilly States									
19.	Arunachal Pradesh	1119	386.86	1134.76	1521.62	1340.57	9752.82	11093.39	12615.01
20.	Assam	27366	664.86	274.16	939.02	668.97	1263.53	1932.50	2871.52
21.	Himachal Pradesh	6196	1488.04	417.98	1906.02	616.53	3740.73	4357.26	6263.28
22.	Jammu & Kashmir	10512	928.13	318.36	1246.49	674.10	4800.22	5474.32	6720.81
23.	Manipur	2452	249.60	257.91	507.51	915.21	4881.85	5797.06	6304.57
24.	Meghalaya	2366	684.70	438.59	1123.29	819.95	3964.50	4784.45	5907.74
25.	Mizoram	913	298.91	520.15	819.06	1036.03	10548.74	11584.77	12403.83
26.	Nagaland	2055	293.82	246.62	540.44	485.25	6911.44	7396.69	7937.13
27.	Sikkim	555	1328.65	1158.74	2487.39	1532.61	12248.29	13780.90	16268.29
28.	Tripura	3258	521.76	307.43	829.19	766.45	4367.68	5134.13	5963.32
29.	Uttaranchal	8713	1190.63	360.50	1551.13	429.37	1397.87	1827.24	3378.37
All States		1052293	1379.28	280.79	1660.07	545.11	527.89	1073.00	2733.07

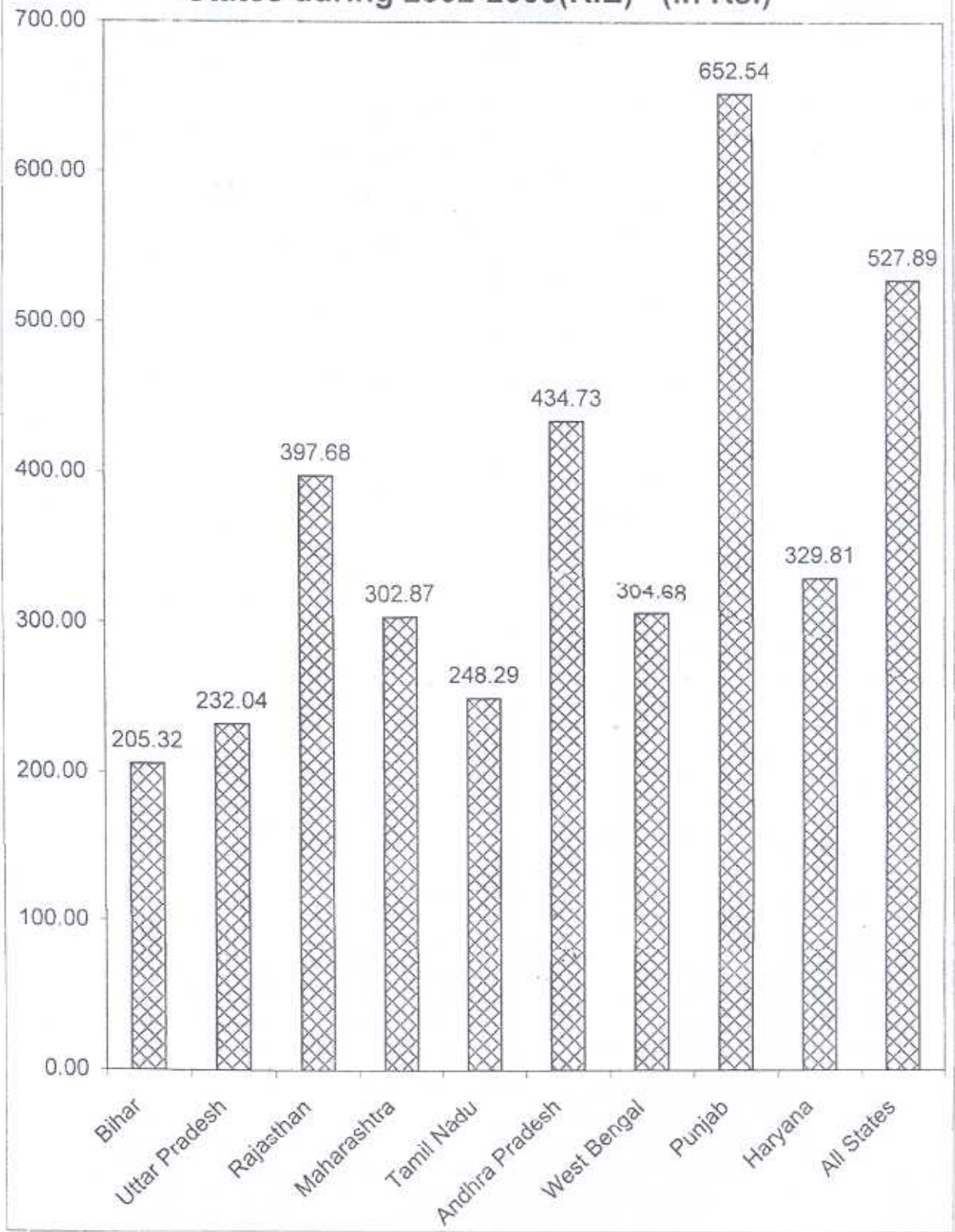
Per Capita State's Own Tax Revenue of Selected States during 2002-2003 (R.E.) (In Rs.)



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



Per Capita Grants from the centre of Selected States during 2002-2003(R.E) (In Rs.)



2003-2004 (Budget Estimates)

Non-Hilly States

In the non-hilly States, the maximum per capita revenue receipts during 2003-2004 (B.E) was estimated at Rs. 12320.28 in Goa followed by Delhi (Rs. 4867.74), Punjab (Rs. 4374.20), Haryana (Rs.4206.20), Tamil Nadu (Rs. 3555.49), Gujarat (Rs.3547.00), Maharashtra (Rs.3533.85) and Kerala (Rs.3839.57). Bihar with Rs. 1494.47 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 1904.08). The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 5336.10) followed by Delhi (Rs. 4092.37), Haryana (Rs.2851.58), Kerala (Rs. 2654.74), Maharashtra (Rs.2587.93) Punjab (Rs. 2514.40), Tamil Nadu (Rs. 2483.64) and Karnataka (Rs.2308.10).. Bihar with Rs. 391.11 was at minimum level succeeded by Orissa (Rs. 798.10). The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (Rs.5561.25) followed by Punjab (Rs. 926.78), Gujarat (Rs.854.12), Haryana (Rs. 699.34) and Chhattisgarh (Rs. 510.59). Bihar with Rs.51.13 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 99.72). However, the State's own Non -Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State.

In the non-hilly States, the per capita Share in Central Taxes was estimated to be maximum in Goa (Rs. 915.75) followed by Orissa (Rs.904.30), Bihar (Rs.848.14), Jharkhand (Rs.763.90), Chhattisgarh (Rs. 758.73), Uttar Pradesh (Rs. 696.48), Madhya Pradesh (Rs.624.20), West Bengal (Rs. 622.88), Kerala (Rs. 596.13), Rajasthan (Rs. 585.47) and Karnataka (Rs.558.26). The per capita Share in Central Tax for Haryana was estimated at Rs.289.01. The per Capita Grants from centre ranged from Rs. 204.09 in Bihar to Rs.872.20 in Chhattisgarh. Haryana's share was estimated at Rs. 366.27 from Grants from the centre.

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. 1607.73, Rs. 2821.91, Rs. 3729.48 and Rs. 4961.26 respectively. Small States like Sikkim was estimated to receive maximum per capita Grants from Centre amounting to Rs. 10703.37 while Manipur was estimated to receive Rs. 4471.24 only.

The details of per capita revenue receipts of Individual States during 2003-2004 (B.E) are given in table 9. Graphic presentation of data of selected States has also been given alongwith the table.

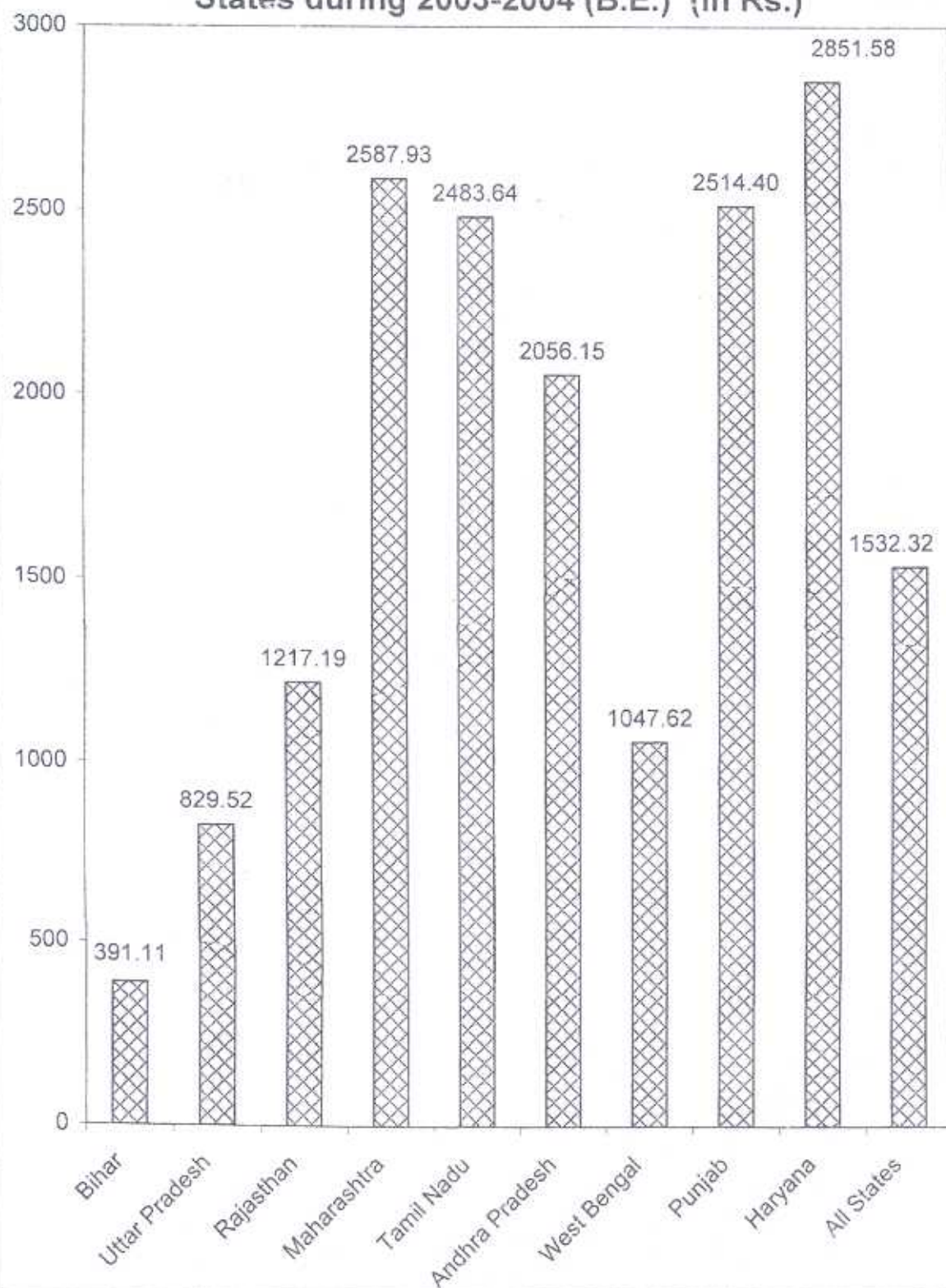
TABLE-9

Per Capita Revenue Receipts of Individual States during 2003-2004 (B.E)

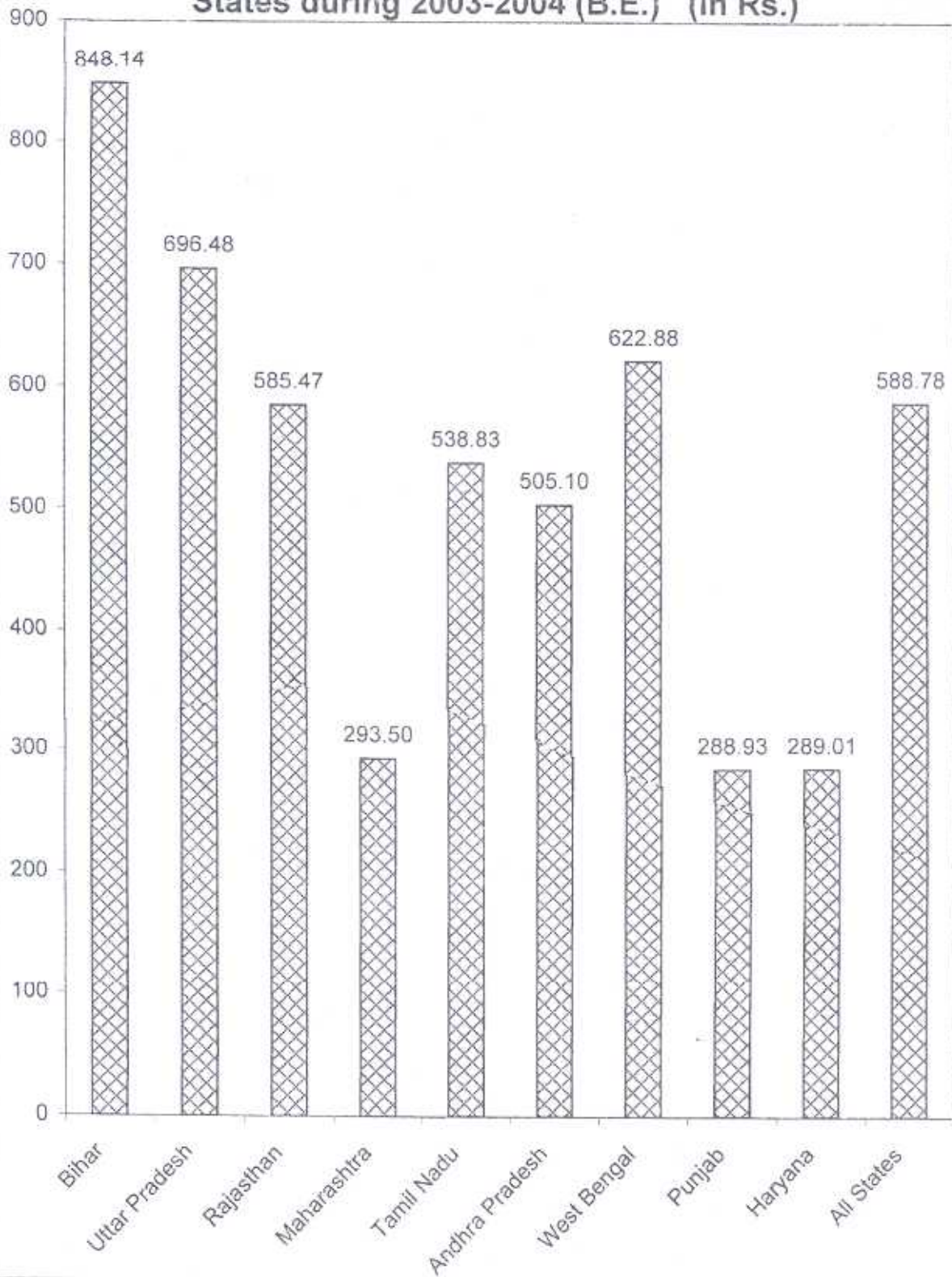
(In Rs.)

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 Centre	Sub Total (7+8)	Total Reve- nue Receipts
1	2	3	4	5	6	7	8	9	10
Non-Hilly States									
1.	Andhra Pradesh	78118	205615	479.97	2536.12	505.10	708.93	1214.03	3750.15
2.	Bihar	87161	391.11	51.13	442.24	848.14	204.09	1052.23	1494.47
3.	Chhattisgarh	21830	1215.20	510.59	1725.79	758.73	872.20	1630.93	3356.72
4.	Delhi	14940	4092.37	430.75	4523.12	0.00	344.62	344.62	4867.74
5.	Goa	1435	5336.10	5561.25	10897.35	915.75	507.18	1422.93	12320.28
6.	Gujarat	52847	1911.24	854.12	2765.36	329.34	452.30	781.64	3547.00
7.	Haryana	22136	2851.58	699.34	3550.92	289.01	366.27	655.28	4206.20
8.	Jharkhand	28114	854.85	404.77	1259.62	763.90	663.31	1427.21	2686.83
9.	Karnataka	54540	2308.10	189.10	2497.20	558.26	458.14	1016.40	3513.60
10.	Kerala	32711	2654.74	191.95	2846.69	596.13	396.75	992.88	3839.57
11.	Madhya Pradesh	63692	1103.30	251.04	1354.34	624.20	512.12	1136.32	2490.66
12.	Maharashtra	100670	2587.93	356.29	2944.22	293.50	296.13	589.63	3533.85
13.	Orissa	37940	798.10	223.28	1021.38	904.30	669.20	1573.50	2594.88
14.	Punjab	25197	2514.40	926.78	3441.18	288.93	644.09	933.02	4374.20
15.	Rajasthan	59629	1217.19	301.43	1518.62	585.47	482.66	1068.13	2586.75
16.	Tamil Nadu	63749	2483.64	236.26	2719.90	538.83	296.76	835.59	3555.49
17.	Uttar Pradesh	175271	829.52	99.72	929.24	696.48	278.36	974.84	1904.08
18.	West Bengal	83115	1047.62	133.34	1180.96	622.88	258.92	881.80	2062.76
Hilly States									
19.	Arunachal Pradesh	1133	364.78	971.85	1336.63	1654.28	8680.58	10334.86	11671.49
20.	Assam	27846	732.57	356.89	1089.46	707.96	1607.73	2315.69	3405.15
21.	Himachal Pradesh	6265	1606.13	402.52	2008.65	697.58	3729.48	4427.06	6435.71
22.	Jammu & Kashmir	10808	1042.74	328.71	1371.45	732.84	4961.26	5694.10	7065.55
23.	Manipur	2486	277.43	360.58	638.01	902.70	4471.24	5373.94	6011.95
24.	Meghalaya	2398	771.48	492.08	1263.56	888.24	4863.55	5751.79	7015.35
25.	Mizoram	926	308.21	533.47	841.68	1364.04	8193.52	9557.56	10399.24
26.	Nagaland	2081	409.42	302.45	711.87	674.44	7621.67	8296.11	9007.98
27.	Sikkim	563	1488.63	1281.71	2770.34	1510.84	10703.37	12214.21	14984.55
28.	Tripura	3305	556.67	367.32	923.99	939.91	5022.24	5962.15	6886.14
29.	Uttaranchal	8863	1354.57	501.14	1855.71	507.73	2821.91	3329.64	5185.35
All States		1069769	1532.32	306.68	1839.00	588.78	592.85	1181.63	3020.63

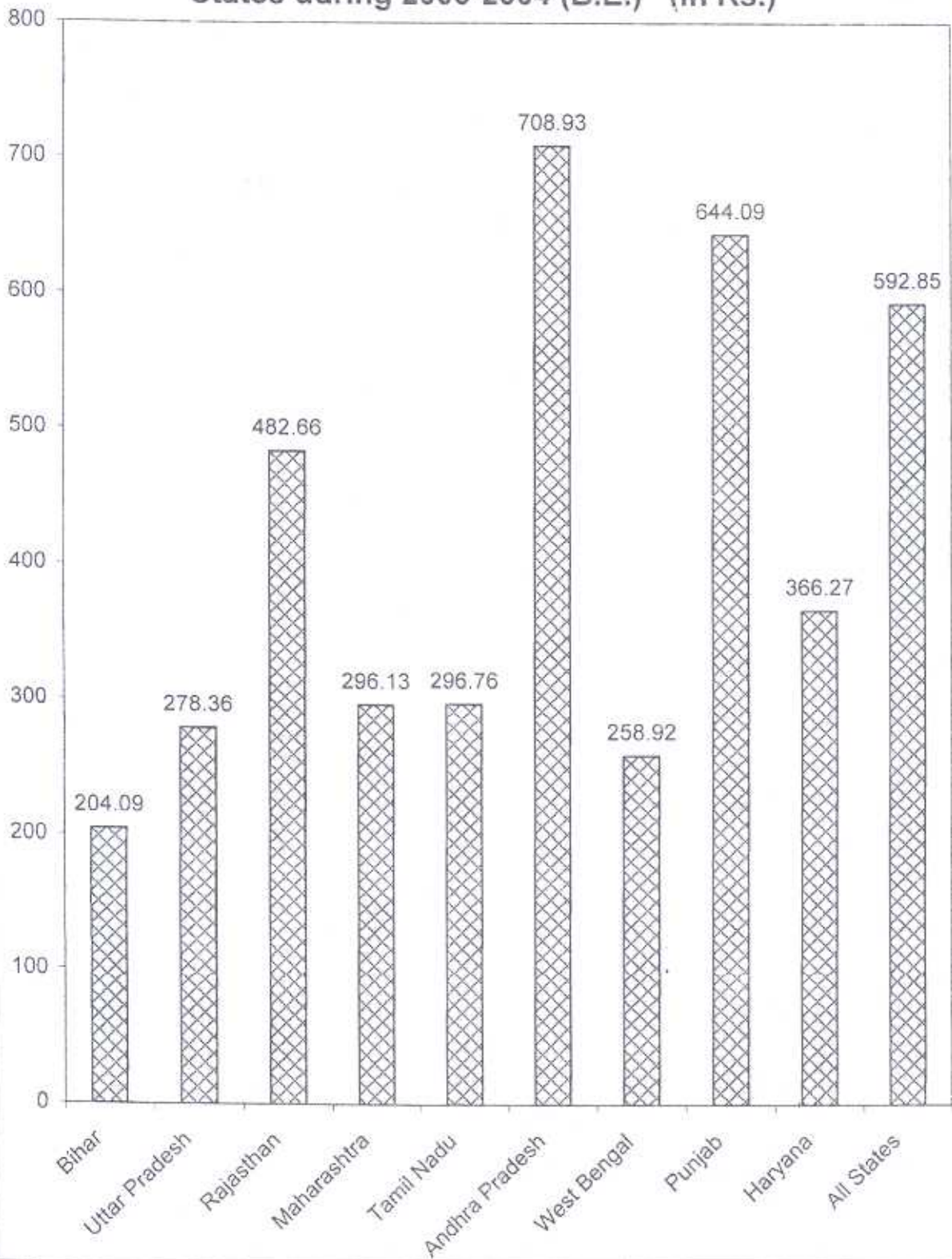
Per Capita State's Own Tax Revenue of Selected States during 2003-2004 (B.E.) (In Rs.)



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



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



Structure of State's own Tax Revenue Receipts of States

2001-2002 (Accounts)

Out of the total State's own Tax Revenue of Rs. 128096.66 crore collected by all the States during 2001-2002 (Accounts), 1.34% was collected by all the States from Land Revenue. Like wise 13.36% was collected from State Excise, 60.02% from Sales Tax, 5.97% from Taxes on vehicles, 8.73% from Stamps and Registration fees and the remaining 10.58% 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 West Bengal (10.93%) and minimum in Andhra Pradesh (0.16%). 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 (28.01%) followed by Karnataka (20.06%) and Rajasthan (19.58%). Gujarat with 0.51% was at bottom (due to prohibition in the State) succeeded by West Bengal (7.88%) Orissa (8.00%) and Goa (8.10%). The percentage share of Sales Tax to total State's own Tax Revenue was maximum in Delhi (75.64%) and minimum in Chhattisgarh (47.17%). For Haryana it was 59.22%. The percentage share of taxes on Vehicles to total State's own Tax Revenue was maximum in Rajasthan (9.99%) and minimum in Haryana (2.08%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.85% in Jharkhand to 13.92% in Bihar. For Haryana it was 9.82%.

Hilly States

In the hilly States, the percentage share of Land revenue to total State's own Tax Revenue ranged from 0.27% in Jammu and Kashmir 6.49% in Mizoram. Percentage share of State Excise to total State's own Tax Revenue ranged from 2.83% in Manipur to 30.87% in Arunachal Pradesh. Percentage share of Sales Tax to total State's own Tax Revenue ranged from 38.78% in Himachal Pradesh to 68.50% in Assam. Percentage share of Taxes on Vehicles to total state's own Tax Revenue was maximum in Himachal Pradesh (14.50%) and minimum in Sikkim (2.45%). Percentage share of Stamps and Registration fees to total State's own Taxes ranged from 0.42% in Mizoram to 10.00% in Uttaranchal.

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 2001-2002 (Accounts) are given in tables 10 & 11.

TABLE-10
Structure of State's own Tax Revenue of Individual States during 2001-2002 (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	19.71	1651.90	7740.89	939.18	804.89	1407.09	12563.66
2.	Bihar	35.00	275.00	1450.00	150.00	340.00	192.37	2442.37
3.	Chhattisgarh	16.57	313.61	940.09	124.88	121.35	476.63	1993.13
4.	Delhi	0.01	606.41	3704.01	166.76	283.16	136.40	4896.75
5.	Goa	7.54	46.13	401.47	32.83	26.38	54.99	569.34
6.	Gujarat	86.95	47.32	5857.40	676.63	539.41	2039.10	9246.81
7.	Haryana	19.29	875.39	2944.81	103.63	488.29	541.02	4972.43
8.	Jharkhand	6.44	200.00	1515.00	140.00	80.00	134.51	2075.95
9.	Karnataka	49.54	1976.94	5269.43	712.37	855.04	989.95	9853.27
10.	Kerala	34.92	541.46	4440.85	452.18	394.28	59.73	5923.42
11.	Madhya Pradesh	48.21	704.68	2360.74	393.33	444.96	750.40	4702.32
12.	Maharashtra	260.46	1787.26	12131.38	947.78	2442.67	3718.08	21287.63
13.	Orissa	84.48	197.46	1402.33	216.37	109.76	456.49	2466.89
14.	Punjab	8.58	1350.06	2684.33	318.44	444.31	14.51	4820.23
15.	Rajasthan	79.17	1110.27	3069.03	566.33	478.89	367.48	5671.17
16.	Tamil Nadu	50.47	2058.22	8385.59	648.43	1137.89	729.09	13009.69
17.	Uttar Pradesh	72.93	1961.38	6163.10	503.04	1429.29	200.44	10330.18
18.	West Bengal	711.22	512.43	3802.46	208.65	555.39	714.98	6505.13
Hilly States								
19.	Arunachal Pradesh	0.99	10.55	16.78	1.61	0.27	3.98	34.18
20.	Assam	63.26	150.91	1072.76	93.59	41.97	143.44	1565.93
21.	Himachal Pradesh	51.85	236.28	355.08	132.70	34.27	105.38	915.56
22.	Jammu & Kashmir	2.31	178.47	400.00	26.04	23.10	227.62	857.54
23.	Manipur	0.40	1.47	29.52	2.77	1.48	16.33	51.97
24.	Meghalaya	0.67	41.69	80.89	4.72	3.49	4.51	135.97
25.	Mizoram	1.24	1.35	9.85	2.10	0.08	4.50	19.12
26.	Nagaland	0.38	1.80	30.41	5.35	1.80	12.70	52.44
27.	Sikkim	0.51	17.59	34.97	1.97	1.30	24.05	80.39
28.	Tripura	1.14	22.03	105.80	5.28	9.61	14.64	158.50
29.	Uttaranchal	3.28	232.04	486.21	67.41	89.45	16.30	894.69
All States		1717.52	17110.10	76885.18	7644.37	11182.78	13556.71	128096.66

TABLE-11

Percentages of Various State's Own Tax Revenue to Total State's own Tax Revenue of Individual States during 2001-2002 (Accounts)

Sr.No.	State	Percentage to total State's own Tax Revenue						Total State's Own Tax Revenue
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registr-ation fees	Other Taxes & Duties	
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	0.16	13.15	61.61	7.47	6.41	11.20	100.00
2.	Bihar	1.43	11.26	59.37	6.14	13.92	7.88	100.00
3.	Chhattisgarh	0.83	15.73	47.17	6.27	6.09	23.91	100.00
4.	Delhi	0.00	12.38	75.64	3.41	5.78	2.79	100.00
5.	Goa	1.32	8.10	70.52	5.77	4.63	9.66	100.00
6.	Gujarat	0.94	0.51	63.35	7.32	5.83	22.05	100.00
7.	Haryana	0.39	17.61	59.22	2.08	9.82	10.88	100.00
8.	Jharkhand	0.31	9.64	72.98	6.74	3.85	6.48	100.00
9.	Karnataka	0.50	20.06	53.48	7.23	8.68	10.05	100.00
10.	Kerala	0.59	9.14	74.97	7.63	6.66	1.01	100.00
11.	Madhya Pradesh	1.03	14.99	50.20	8.36	9.46	15.96	100.00
12.	Maharashtra	1.22	8.40	56.99	4.45	11.47	17.47	100.00
13.	Orissa	3.42	8.00	56.85	8.77	4.45	18.51	100.00
14.	Punjab	0.18	28.01	55.69	6.60	9.22	0.30	100.00
15.	Rajasthan	1.39	19.58	54.12	9.99	8.44	6.48	100.00
16.	Tamil Nadu	0.39	15.82	64.46	4.98	8.75	5.60	100.00
17.	Uttar Pradesh	0.70	18.99	59.66	4.87	13.84	1.94	100.00
18.	West Bengal	10.93	7.88	58.45	3.21	8.54	10.99	100.00
Hilly States								
19.	Arunachal Pradesh	2.90	30.87	49.09	4.71	0.79	11.64	100.00
20.	Assam	4.04	9.64	68.50	5.98	2.68	9.16	100.00
21.	Himachal Pradesh	5.66	25.81	38.78	14.50	3.74	11.51	100.00
22.	Jammu & Kashmir	0.27	26.02	46.64	3.04	2.69	26.54	100.00
23.	Manipur	0.77	2.83	56.80	5.33	2.85	31.42	100.00
24.	Meghalaya	0.49	30.66	59.49	3.47	2.57	3.32	100.00
25.	Mizoram	6.49	7.06	51.52	10.98	0.42	23.53	100.00
26.	Nagaland	0.73	3.43	57.99	10.20	3.43	24.22	100.00
27.	Sikkim	0.63	21.88	43.50	2.45	1.62	29.92	100.00
28.	Tripura	0.72	13.90	66.75	3.33	6.06	9.24	100.00
29.	Uttaranchal	0.37	25.94	54.34	7.53	10.00	1.82	100.00
All States		1.34	13.36	60.02	5.97	8.73	10.58	100.00

2002 2003 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 145141.14 crore collected by all the States during 2002-2003 (R.E), 1.27 % was collected by all the States from Land Revenue. Like wise 13.29% was collected from State Excise, 59.69 from Sales Tax, 5.83% from Taxes on vehicles and 9.36% from Stamps and Registration fees and the remaining 10.56% was collected from other Taxes and Duties.

Non-Hilly States

In the non hilly States, the percentage share of Land revenue collected by State themselves to total State's own Tax Revenue was maximum in West Bengal (9.89%) and minimum in Tamil Nadu (0.14%). In Delhi the Land Revenue receipt was nil. For Haryana it was 1.05%. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (25.21%) followed by Uttar Pradesh (19.95%), Karnataka (18.84%), Rajasthan (17.71%) Chhattishgarh 17.04% and Haryana (16.50%). Gujarat with 0.54% was at the bottom (due to prohibition in the State) succeeded by West Bengal (7.76%) Goa (8.24%), Kerala (8.85%), Maharashtra (9.02%) and Bihar 9.04. The percentage share of Sales Tax to Total State's own Tax Revenue was maximum in Kerala 72.94%. and minimum in Chhattisgarh (45.99%). For Haryana it was 58.87%. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Rajasthan (9.63%) and minimum in Haryana (2.06%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.02% in Jharkhand to 15.65% in Uttar Pradesh. For Haryana it was 9.63%.

Hilly States

In the hilly States, the percentage share of Land Revenue to total State's own Tax Revenue ranged from 0.13 in Meghalaya to 4.76% in Mizoram. Percentage share of State Excise to total State's own Tax Revenue ranged from 3.15 % in Nagaland to 38.27% in Meghalaya. Percentage share of Sales Tax to total State's own Tax Revenue ranged from 29.16% in Sikkim to 69.75 % in Assam. Percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (9.54%) and minimum in Sikkim (1.87%) The percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 0.29% in Mizoram to 12.24 % in Uttaranchal.

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 2002 -2003 (R.E) are given in tables 12 & 13.

TABLE-12

**Structure of State's own Tax Revenue of Individual States
during 2002-2003 (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	98.00	1914.33	8443.49	982.18	936.04	1632.27	14006.31
2.	Bihar	56.19	250.00	1627.01	205.00	400.00	226.51	2764.71
3.	Chhattisgarh	5.86	390.01	1052.78	124.30	170.00	546.09	2289.04
4.	Delhi	0.00	725.00	3948.00	190.00	450.00	112.00	5425.00
5.	Goa	5.96	60.00	525.00	39.60	42.35	55.01	727.92
6.	Gujarat	86.55	50.40	5940.00	784.00	550.00	1858.07	9269.02
7.	Haryana	59.00	925.00	3300.00	115.00	540.00	666.73	5605.73
8.	Jharkhand	7.08	224.10	1621.54	182.75	91.65	150.72	2277.84
9.	Karnataka	62.50	2050.00	5781.47	785.37	1196.03	1005.78	10881.15
10.	Kerala	43.44	655.00	5400.00	520.00	513.20	271.99	7403.63
11.	Madhya Pradesh	50.00	890.00	2904.00	470.00	510.00	1164.99	5988.99
12.	Maharashtra	313.02	2150.00	14004.00	1025.00	2882.70	3465.43	23840.15
13.	Orissa	85.00	300.00	1665.00	260.00	140.00	530.00	2980.00
14.	Punjab	9.45	1470.00	3170.00	433.00	550.00	199.89	5832.34
15.	Rajasthan	83.60	1150.00	3500.00	625.00	585.00	547.90	6491.50
16.	Tamil Nadu	20.00	2052.47	9542.39	814.18	1168.16	886.29	14483.49
17.	Uttar Pradesh	50.00	2430.00	6868.00	307.56	1906.00	616.65	12178.21
18.	West Bengal	726.13	570.00	4332.71	270.00	710.00	734.89	7343.73
Hilly States								
19.	Arunachal Pradesh	1.70	10.50	28.00	1.80	0.50	0.79	43.29
20.	Assam	64.94	173.55	1269.11	107.63	48.26	155.96	1819.45
21.	Himachal Pradesh	4.30	273.00	383.00	81.98	33.57	146.14	921.99
22.	Jammu & Kashmir	2.59	207.97	470.00	31.63	23.19	240.27	975.65
23.	Manipur	0.56	2.00	35.00	3.00	2.00	18.64	61.20
24.	Meghalaya	0.21	62.00	84.00	5.39	3.64	6.76	162.00
25.	Mizoram	1.30	1.32	17.50	2.50	0.08	4.59	27.29
26.	Nagaland	0.45	1.90	37.98	5.76	0.70	13.59	60.38
27.	Sikkim	0.23	20.57	21.50	1.38	0.61	29.45	73.74
28.	Tripura	1.25	26.00	110.00	5.54	10.09	17.11	169.99
29.	Uttaranchal	2.61	246.41	559.89	76.70	126.98	24.81	1037.40
All States		1841.92	19281.53	86641.37	8456.25	13590.75	15329.32	145141.14

TABLE-13

Percentages of Various State's own Tax Revenue to total State's Own Tax Revenue of Individual States during 2002-2003 (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	0.70	13.67	60.28	7.01	6.68	11.66	100.00
2.	Bihar	2.03	9.04	58.85	7.42	14.47	8.19	100.00
3.	Chhattisgarh	0.25	17.04	45.99	5.43	7.43	23.86	100.00
4.	Delhi	0.00	13.36	72.77	3.50	8.30	2.07	100.00
5.	Goa	0.82	8.24	72.12	5.44	5.82	7.56	100.00
6.	Gujarat	0.93	0.54	64.09	8.46	5.93	20.05	100.00
7.	Haryana	1.05	16.50	58.87	2.06	9.63	11.89	100.00
8.	Jharkhand	0.31	9.84	71.19	8.02	4.02	6.62	100.00
9.	Karnataka	0.58	18.84	53.13	7.22	10.99	9.24	100.00
10.	Kerala	0.59	8.85	72.94	7.02	6.93	3.67	100.00
11.	Madhya Pradesh	0.83	14.86	48.49	7.85	8.52	19.45	100.00
12.	Maharashtra	1.31	9.02	58.74	4.30	12.09	14.54	100.00
13.	Orissa	2.85	10.07	55.87	8.72	4.70	17.79	100.00
14.	Punjab	0.16	25.21	54.35	7.42	9.43	3.43	100.00
15.	Rajasthan	1.29	17.71	53.92	9.63	9.01	8.44	100.00
16.	Tamil Nadu	0.14	14.17	65.88	5.62	8.07	6.12	100.00
17.	Uttar Pradesh	0.41	19.95	56.40	2.53	15.65	5.06	100.00
18.	West Bengal	9.89	7.76	59.00	3.67	9.67	10.01	100.00
Hilly States								
19.	Arunachal Pradesh	3.93	24.26	64.68	4.16	1.15	1.82	100.00
20.	Assam	3.57	9.54	69.75	5.92	2.65	8.57	100.00
21.	Himachal Pradesh	0.47	29.61	41.54	8.89	3.64	15.85	100.00
22.	Jammu & Kashmir	0.26	21.32	48.17	3.24	2.38	24.63	100.00
23.	Manipur	0.91	3.27	57.19	4.90	3.27	30.46	100.00
24.	Meghalaya	0.13	38.27	51.85	3.33	2.25	4.17	100.00
25.	Mizoram	4.76	4.84	64.13	9.16	0.29	16.82	100.00
26.	Nagaland	0.74	3.15	62.90	9.54	1.16	22.51	100.00
27.	Sikkim	0.31	27.89	29.16	1.87	0.83	39.94	100.00
28.	Tripura	0.74	15.29	64.71	3.26	5.94	10.06	100.00
29.	Uttaranchal	0.25	23.75	53.97	7.40	12.24	2.39	100.00
All States		1.27	13.29	59.69	5.83	9.36	10.56	100.00

2003-2004 (Budget Estimates)

Out of total estimated State's own Tax Revenue of Rs. 163923.13 crore collected by all the States during 2003-2004 (B.E), 1.37% was estimated to be collected by all the States from Land Revenue . Like wise, 13.16% was estimated to be collected from State Excise, 60.06% from Sales Tax, 5.78% from Taxes on vehicles, 9.16 % from Stamps and Registration fees and remaining 10.47 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 11.82% and minimum in Tamil Nadu 0.13%. For Haryana it was estimated as 0.96% .In Delhi the Land Revenue receipt was estimated nil. The percentage share of State Excise to total State's own Tax Revenue was estimated to be collected maximum in Punjab (23.67%) followed by Uttar Pradesh (19.60%), Karnataka (18.30%), Rajasthan (17.08%), Chhattisgarh (16.17%),Haryana (16.13%) and Madhya Pradesh 15.65 %.Gujarat with 0.56% was estimated at the bottom (due to prohibition in the State) succeeded by West Bengal (7.27%) and Goa (7.18%).The percentage share of Sales Tax to total State's own Tax Revenue was estimated to be collected maximum in Kerala (73.91%) and minimum in Madhaya Pardesh(47..53%) .For Haryana it was estimated as 60.12% .The percentage share of Taxes on Vehicles to total State's own Tax revenue was estimated to be collected maximum in Rajasthan (9.30%) and minimum in Haryana (1.92%) Percentage share of Stamps and Registration fees to total State's own Tax Revenue was estimated to range from 4.49% in Jharkhand to 15.13% in Uttar Pradesh . For Haryana it was estimated as 9.42%.

Hilly States

In the hilly States, the percentage share of Land Revenue to total State's own Tax Revenue was estimated to range from 0.23% in Meghalaya to 5.26% in Mizoram.The percentage share of State Excise to total State's own Tax Revenue was estimated to be maximum in Meghalaya (38.38%) and minimum in Nagaland (2.93%).The percentage share of Sales Tax to total State's own Tax Revenue was estimated to range from Rs. 32.21% in Sikkim to 70.42% in Nagaland. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was estimated to be maximum in Mizoram 10.51 % and minimum in Sikkim (1.73%).The percentage share of Stamps and Registration fees to total State's own Tax Revenue was estimated to range from 0.28% in Mizoram to 11.63% in Uttaranchal .The details of State's own Tax Revenue of Individual State and percentage of various State's own Tax Revenue to total State's own Tax Revenue during 2003-2004 (B.E) are given in tables 14 & 15.

TABLE - 14

Structure of State's Own Tax Revenue of Individual States during 2003-2004 (B.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	100.02	2211.78	9741.26	1138.00	1050.00	1821.17	16062.23
2.	Bihar	75.00	325.08	1995.29	275.00	480.00	258.62	3408.99
3.	Chhattisgarh	11.52	429.01	1267.75	150.00	200.00	594.50	2652.78
4.	Delhi	0.00	850.00	4395.00	210.00	500.00	159.00	6114.00
5.	Goa	6.55	55.00	565.00	46.00	40.00	53.18	765.73
6.	Gujarat	87.70	56.45	6500.00	830.00	583.66	2042.53	10100.34
7.	Haryana	60.50	1018.00	3795.00	121.00	595.00	722.77	6312.27
8.	Jharkhand	7.79	252.47	1675.65	207.95	108.00	151.46	2403.32
9.	Karnataka	69.89	2303.83	6700.81	880.39	1354.00	1279.46	12588.38
10.	Kerala	47.47	800.00	6418.00	582.40	606.52	229.53	8683.02
11.	Madhya Pradesh	60.00	1100.00	3340.00	541.00	610.00	1376.14	7027.14
12.	Maharashtra	338.06	2250.00	15705.00	1140.00	2894.40	3725.23	26052.69
13.	Orissa	74.00	280.50	1766.50	260.00	144.50	502.49	3027.99
14.	Punjab	9.90	1500.00	3575.00	385.00	600.00	265.63	6335.53
15.	Rajasthan	95.08	1240.00	3970.00	675.00	675.00	602.90	7257.98
16.	Tamil Nadu	20.51	2263.59	10475.50	878.42	1278.61	916.31	15832.94
17.	Uttar Pradesh	75.00	2850.00	8138.49	455.97	2200.00	819.59	14539.05
18.	West Bengal	1028.80	632.70	4982.62	310.00	816.00	937.18	8707.30
Hilly States								
19.	Arunachal Pradesh	1.80	11.15	25.00	2.00	0.56	0.82	41.33
20.	Assam	69.97	199.58	1421.35	123.77	55.50	169.75	2039.92
21.	Himachal Pradesh	3.81	291.00	448.00	82.80	37.39	143.24	1006.24
22.	Jammu & Kashmir	3.04	240.48	568.46	34.25	26.80	253.97	1127.00
23.	Manipur	0.63	2.26	39.55	3.39	2.26	20.88	68.97
24.	Meghalaya	0.42	71.00	96.00	5.96	3.90	7.72	185.00
25.	Mizoram	1.50	1.36	18.00	3.00	0.08	4.60	28.54
26.	Nagaland	0.50	2.50	60.00	5.50	0.70	16.00	85.20
27.	Sikkim	0.25	22.00	27.00	1.45	0.66	32.45	83.81
28.	Tripura	1.38	28.60	118.00	6.11	11.09	18.80	183.98
29.	Uttaranchal	3.10	286.05	620.83	120.37	139.68	30.53	1200.56
All States		2254.19	21574.39	98449.06	9474.73	15014.31	17156.45	163923.13

TABLE -15
Percentages of Various State's own Tax Revenue to total State's own Tax Revenue of Individual States during 2003-2004 (B.E)

Sr.No.	State	Percentage to Total State's own Tax Revenue						Total State's Own tax 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	0.62	13.77	60.65	7.08	6.54	11.34	100.00
2.	Bihar	2.20	9.53	58.53	8.07	14.08	7.59	100.00
3.	Chhattisgarh	0.43	16.17	47.79	5.66	7.54	22.41	100.00
4.	Delhi	0.00	13.90	71.88	3.44	8.18	2.60	100.00
5.	Goa	0.86	7.18	73.79	6.01	5.22	6.94	100.00
6.	Gujarat	0.87	0.56	64.35	8.22	5.78	20.22	100.00
7.	Haryana	0.96	16.13	60.12	1.92	9.42	11.45	100.00
8.	Jharkhand	0.33	10.51	69.72	8.65	4.49	6.30	100.00
9.	Karnataka	0.56	18.30	53.23	6.99	10.76	10.16	100.00
10.	Kerala	0.54	9.21	73.91	6.71	6.99	2.64	100.00
11.	Madhya Pradesh	0.86	15.65	47.53	7.70	8.68	19.58	100.00
12.	Maharashtra	1.30	8.64	60.28	4.37	11.11	14.30	100.00
13.	Orissa	2.44	9.26	58.34	8.59	4.77	16.60	100.00
14.	Punjab	0.16	23.67	56.43	6.08	9.47	4.19	100.00
15.	Rajasthan	1.31	17.08	54.70	9.30	9.30	8.31	100.00
16.	Tamil Nadu	0.13	14.30	66.16	5.55	8.07	5.79	100.00
17.	Uttar Pradesh	0.51	19.60	55.98	3.14	15.13	5.64	100.00
18.	West Bengal	11.82	7.27	57.22	3.56	9.37	10.76	100.00
Hilly States								
19.	Arunachal Pradesh	4.36	26.98	60.49	4.84	1.35	1.98	100.00
20.	Assam	3.43	9.78	69.68	6.07	2.72	8.32	100.00
21.	Himachal Pradesh	0.38	28.92	44.52	8.23	3.72	14.23	100.00
22.	Jammu & Kashmir	0.27	21.34	50.44	3.04	2.38	22.53	100.00
23.	Manipur	0.91	3.28	57.34	4.92	3.28	30.27	100.00
24.	Meghalaya	0.23	38.38	51.89	3.22	2.11	4.17	100.00
25.	Mizoram	5.26	4.76	63.07	10.51	0.28	16.12	100.00
26.	Nagaland	0.59	2.93	70.42	6.46	0.82	18.78	100.00
27.	Sikkim	0.30	26.25	32.21	1.73	0.79	38.72	100.00
28.	Tripura	0.75	15.54	64.14	3.32	6.03	10.22	100.00
29.	Uttaranchal	0.26	23.83	51.71	10.03	11.63	2.54	100.00
All States		1.37	13.16	60.06	5.78	9.16	10.47	100.00

Per Capita State's own Tax Revenue Receipts of States

2001 2002 (Accounts)

Non-Hilly States

In the non-hilly States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs.88.05) and minimum in Delhi (Rs.0.01) succeeded by Jharkhand (Rs.2.36) and Andhra Pradesh (Rs.2.59). The per capita revenue receipt from State Excise was maximum in Punjab (Rs.549.97) followed by Delhi (Rs.430.87) and Haryana (Rs.409.10). The per capita State Excise was minimum in Gujarat (Rs. 9.23) .It was due to prohibition in the State. The per capita Revenue receipt from Sales Tax ranged from Rs.172.11 in Bihar to Rs.2960.69 in Goa. For Haryana it was Rs. 1336.21. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.242.11) and minimum in Bihar (Rs.17.80) succeeded by West Bengal (Rs. 25.83) , Uttar Pradesh (Rs. 29.89) and Haryana (Rs.48.43). The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 249.80) followed by Haryana Rs. 228.19.

Hilly States

In the hilly States, the per capita revenue receipt from Land Revenue was maximum in Himachal Pradesh (Rs.84.58) followed by Assam (Rs.23.56) , Mizoram (Rs. 13.75), Sikkim (RS.9.24), Arunachal Pradesh (Rs.8.98). In the remaining each hilly States it was less than Rs. 4.00 The per capita revenue receipt from State Excise ranged from Rs. 6.06 in Manipur to Rs. 385.45 in Himachal Pradesh. The Per capita revenue receipts from Sales Tax ranged from Rs. 109.20 in Mizoram to Rs. 579.25 in Himachal Pradesh. In these hilly States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 216.48) and minimum in Manipur (Rs.11.41). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 31 in each hilly States except in Himachal Pradesh (Rs. 55.90) and Uttaranchal (Rs. 104.41).

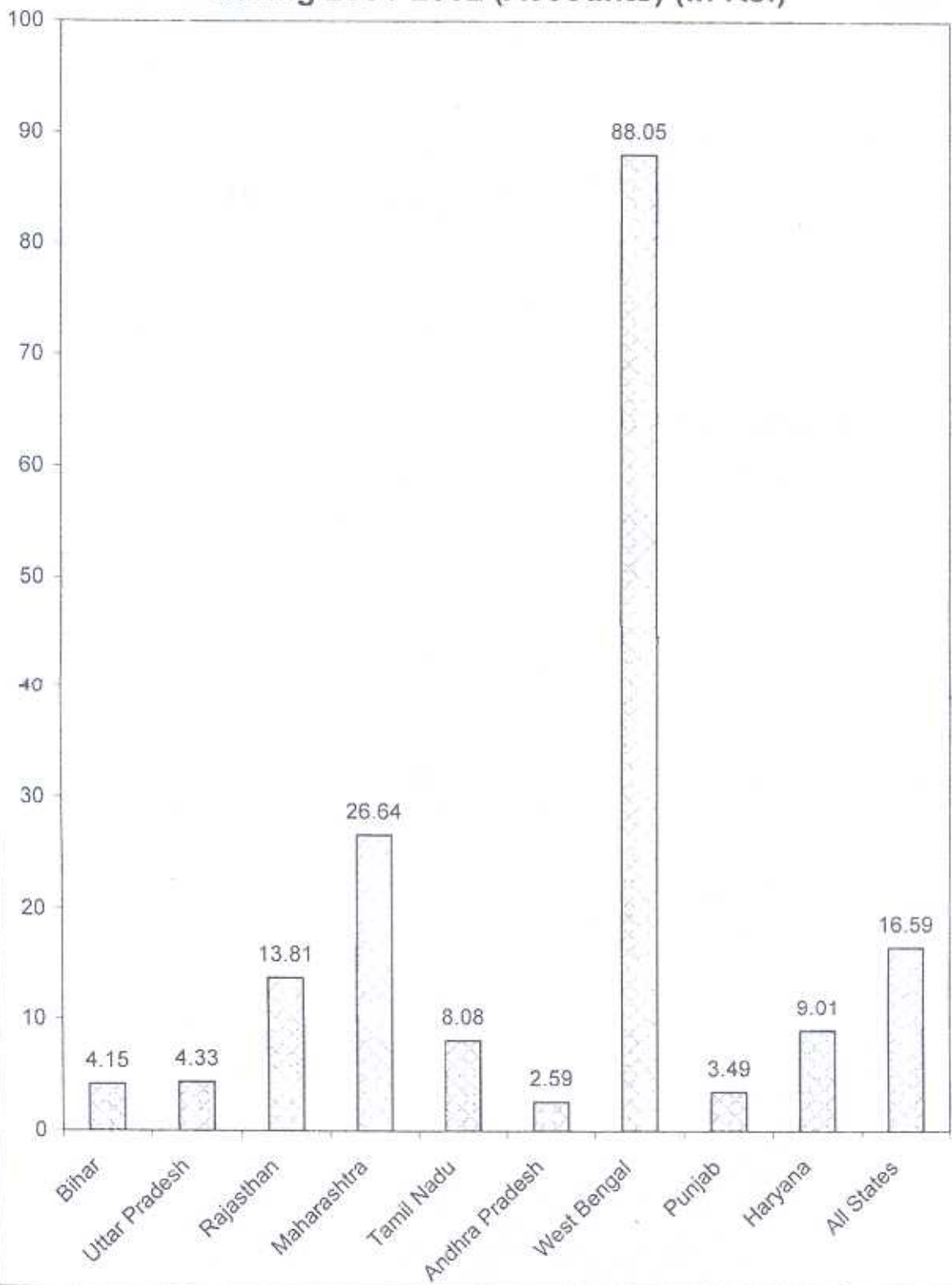
The details of per capita State's own Tax Revenue of Individual States during 2001-2002 (Accounts) are given in table -16. Graphic Presentation of data of selected States has also been given alongwith the table.

TABLE-16

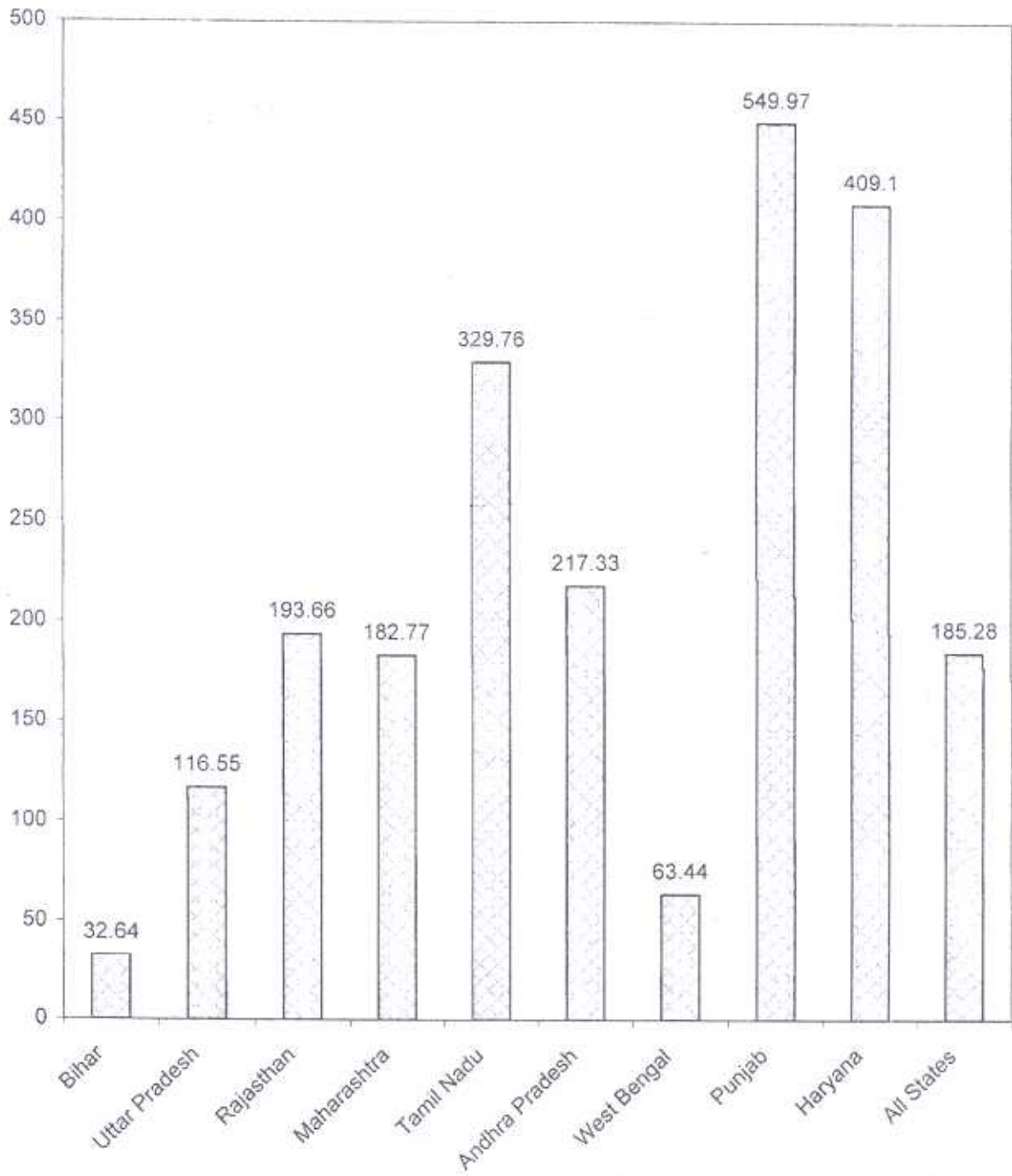
Per Capita State's own Tax Revenue of individual Stats during 2001-2002 (Accounts)
(In Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non- Hilly States								
1.	Andhra Pradesh	2.59	217.33	1018.43	123.56	105.90	185.13	1652.94
2.	Bihar	4.15	32.64	172.11	17.80	40.36	22.83	289.89
3.	Chhattisgarh	7.92	149.81	449.07	59.65	57.97	227.68	952.10
4.	Delhi	0.01	430.87	2631.81	11849	201.19	96.92	3479.29
5.	Goa	55.60	340.19	2960.69	242.11	194.54	405.53	4198.67
6.	Gujarat	16.96	9.23	1142.53	131.98	105.22	397.74	1803.66
7.	Haryana	9.01	409.10	1376.21	48.43	228.19	252.84	2323.78
8.	Jharkhand	2.36	73.45	556.35	51.41	29.38	49.40	762.35
9.	Karnataka	9.31	371.67	990.66	133.93	160.75	186.11	1852.43
10.	Kerala	10.92	169.38	1389.15	141.45	123.34	18.68	1852.92
11.	Madhya Pradesh	7.89	115.33	386.36	64.37	72.82	122.81	769.58
12.	Maharashtra	26.64	182.77	1240.60	96.92	249.80	380.23	2176.96
13.	Orissa	22.85	53.41	379.31	58.52	29.69	123.47	667.25
14.	Punjab	3.49	549.97	1093.50	129.72	181.00	5.91	1963.59
15.	Rajasthan	13.81	193.66	535.32	98.78	83.53	64.10	989.20
16.	Tamil Nadu	8.08	329.76	1343.50	103.89	182.31	116.81	2084.35
17.	Uttar Pradesh	4.33	116.55	366.22	29.89	84.93	11.91	613.83
18.	West Bengal	88.05	63.44	470.72	25.83	68.76	88.51	805.31
Hilly States								
19.	Arunachal Pradesh	8.98	95.73	152.27	14.61	2.45	36.12	310.16
20.	Assam	23.56	56.20	399.48	34.85	15.63	53.41	583.13
21.	Himachal Pradesh	84.58	385.45	579.25	216.48	55.90	171.91	1493.57
22.	Jammu & Kashmir	2.26	174.70	391.54	25.49	22.61	222.81	839.41
23.	Manipur	1.65	6.06	121.63	11.41	6.10	67.28	214.13
24.	Meghalaya	2.87	178.24	345.83	20.18	14.92	19.28	581.32
25.	Mizoram	13.75	14.96	109.20	23.28	0.89	49.89	211.97
26.	Nagaland	1.85	8.78	148.27	26.08	8.78	61.92	255.68
27.	Sikkim	9.24	318.66	633.51	35.69	23.55	435.69	1456.34
28.	Tripura	3.56	68.89	330.83	16.51	30.05	45.78	495.62
29.	Uttaranchal	3.83	270.85	567.54	78.60	104.41	19.03	1044.34
All States		16.59	185.28	742.68	73.84	108.02	130.95	1237.36

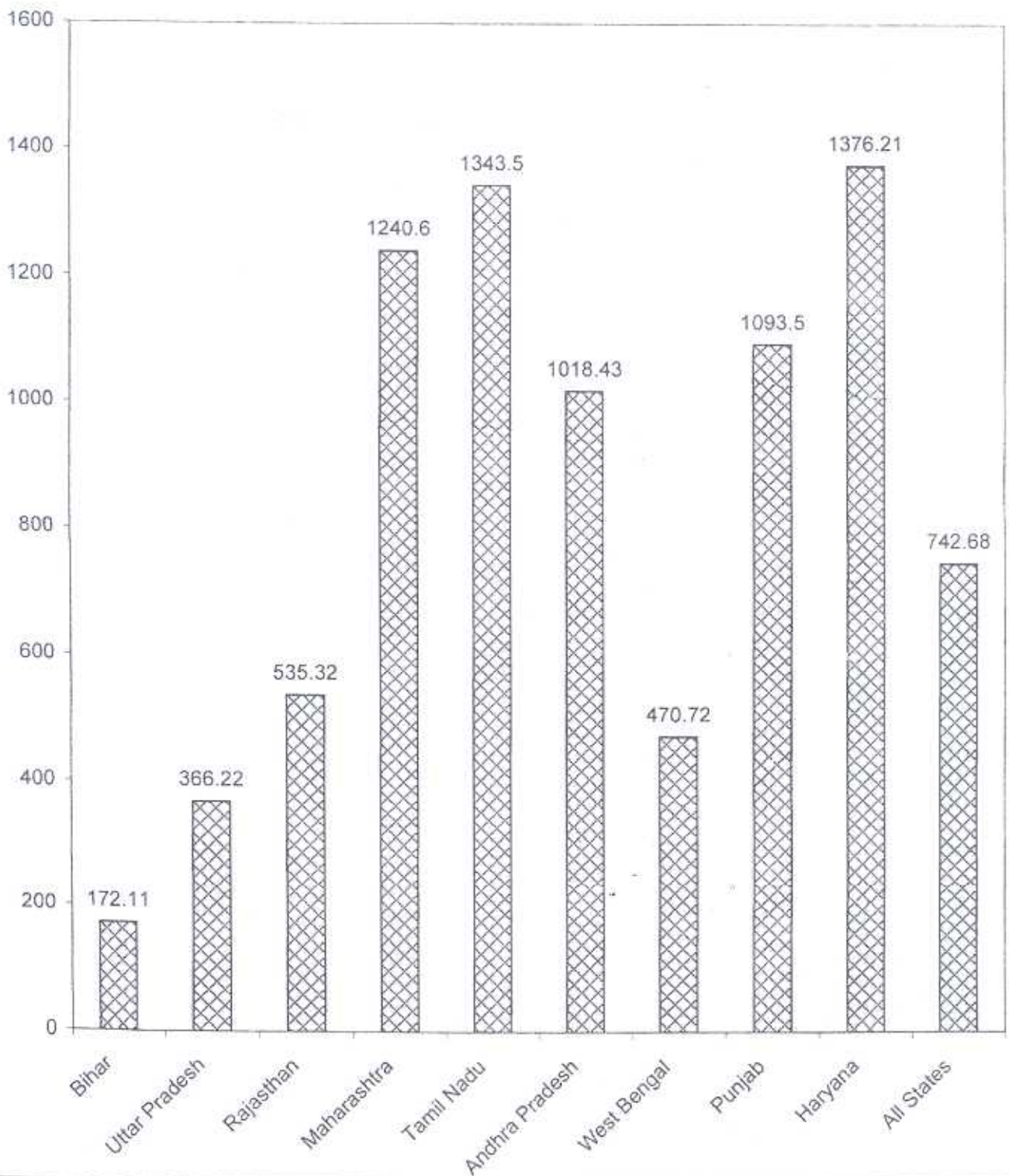
Per Capita Land Revenue of Selected States during 2001-2002 (Accounts) (In Rs.)



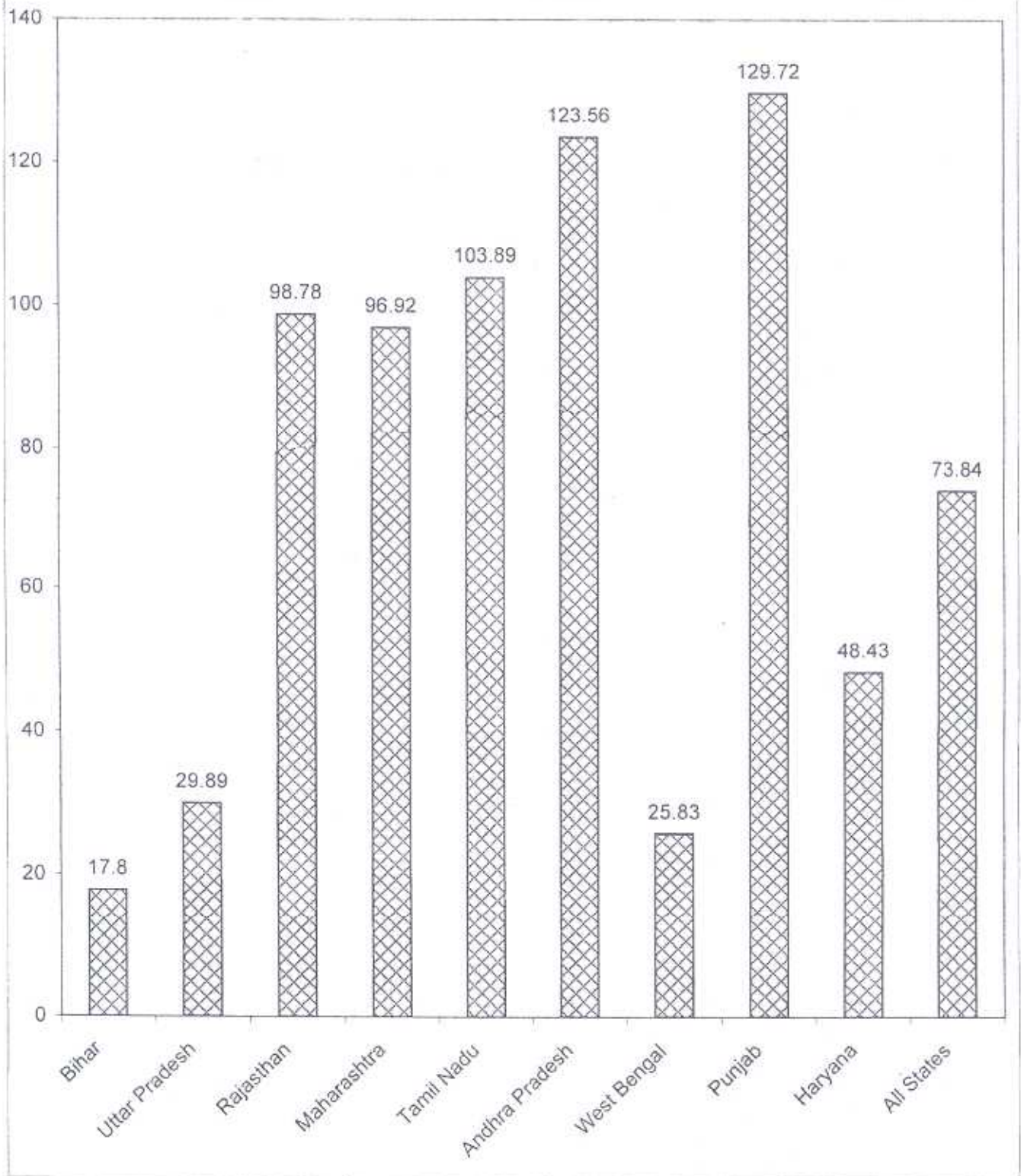
**Per Capita State Excise of Selected States
during 2001-2002 (Accounts) (In Rs.)**



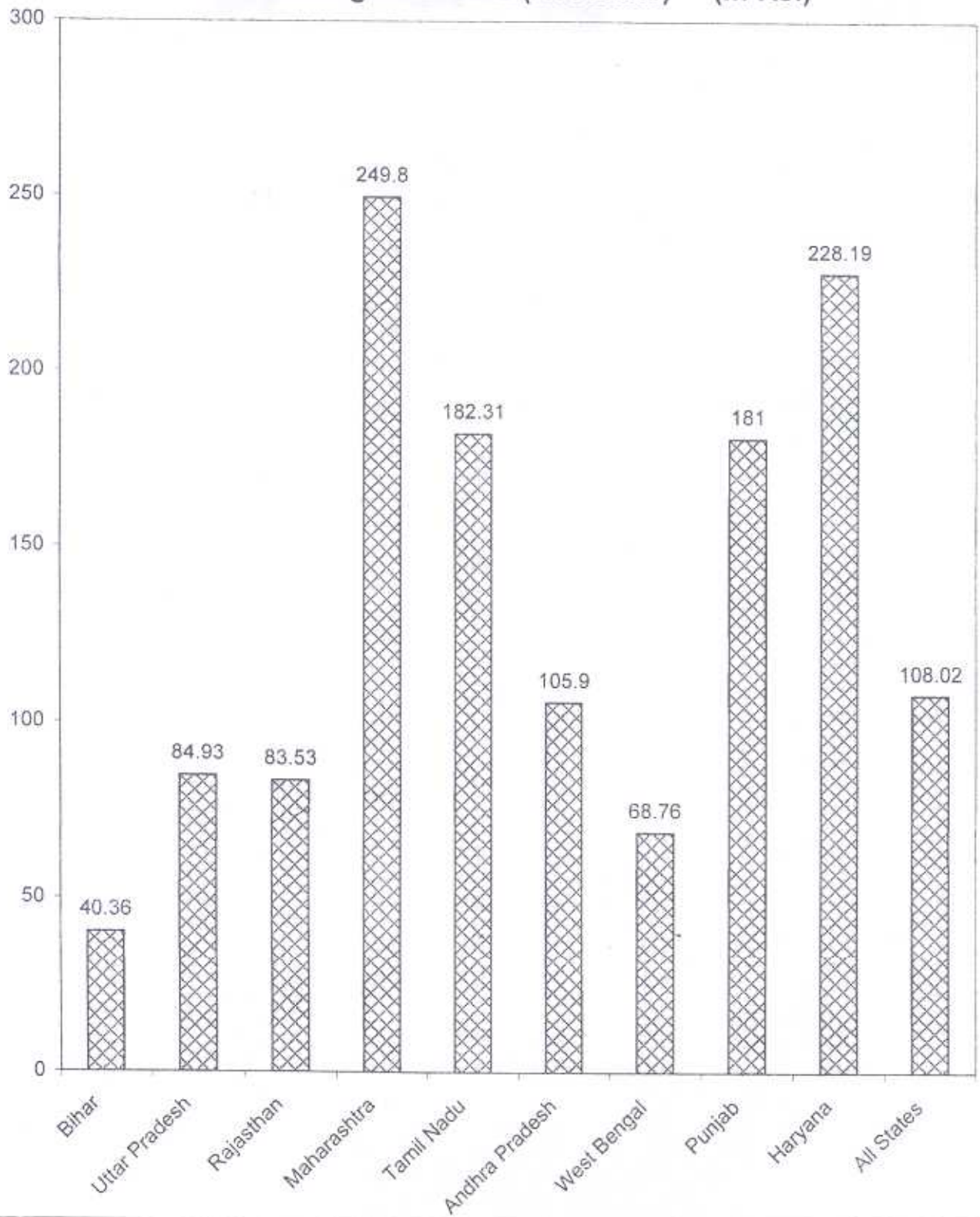
**Per Capita Sales Tax of Selected States
during 2001-2002 (Accounts) (In Rs.)**



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



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



2002-2003 (Revised Estimates)

Non -Hilly States

In the non-hilly States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs. 88.57) and minimum in Jharkhand (Rs. 2.56) succeeded by Chhattisgarh (Rs. 2.74), Uttar Pradesh (Rs. 2.91) and Tamil Nadu (Rs.3.17). The per capita revenue receipt from State Excise was maximum in Punjab (Rs.591.36) followed by Delhi (Rs.500.21) and Goa (Rs. 429.80), Haryana (Rs. 425.39). The per capita revenue receipts from State Excise was minimum in Gujarat (Rs.9.69). It was due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 190.12 in Bihar to Rs. 3760.75 in Goa. For Haryana it was Rs. 1517.59. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.283.67) and minimum in Uttar Pradesh (Rs.17.91) succeeded by Bihar (Rs. 23.95), West Bengal (Rs. 32.93) and Haryana (Rs. 52.89). The per capita revenue receipts from Stamps and Registration fees was maximum in Delhi (Rs. 310.47) and minimum in Jharkhand (Rs. 33.14). For Haryana it was Rs. 248.33.

Hilly States

In the hilly States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 23.73) followed by Arunachal Pradesh (Rs. 15.19) and Mizoram (Rs.14.24) .In the remaining each hilly States it was less than Rs. 7. The per capita revenue receipt from State Excise ranged from Rs. 8.16 in Manipur to Rs. 440.61 in Himachal Pradesh. The per Capita Sales Tax ranged from Rs. 142.74 in Manipur to Rs. 642.59 in Uttaranchal. In these hilly States, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 132.31) and minimum in Manipur (Rs. 12.23) . The per capita revenue receipt from Stamps and Registration fees in each hilly States was less than Rs. 55 except in Uttaranchal (Rs. 145.74).

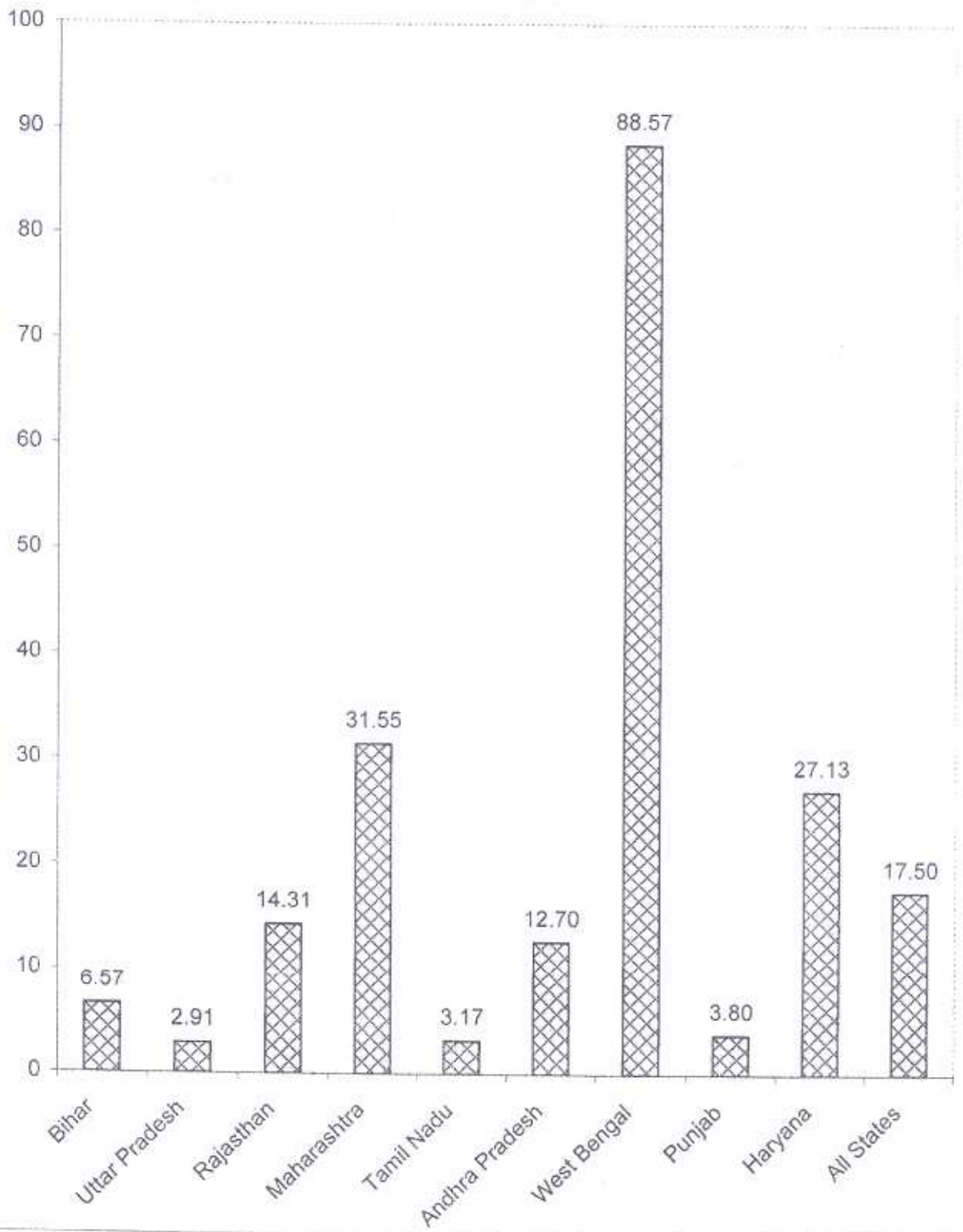
The details of per capita State's own Tax Revenue of individual states during 2002-2003 (R.E) are given table 17. Graphic Presentation of data of selected States has also been given alongwith the table.

State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees
West Bengal	88.57	10.00	100.00	10.00	10.00
Jharkhand	2.56	10.00	100.00	10.00	10.00
Chhattisgarh	2.74	10.00	100.00	10.00	10.00
Uttar Pradesh	2.91	10.00	100.00	10.00	10.00
Tamil Nadu	3.17	10.00	100.00	10.00	10.00
Punjab	10.00	591.36	100.00	10.00	10.00
Delhi	10.00	500.21	100.00	10.00	10.00
Goa	10.00	429.80	3760.75	283.67	10.00
Haryana	10.00	425.39	1517.59	52.89	248.33
Gujarat	10.00	9.69	100.00	10.00	10.00
Bihar	10.00	10.00	190.12	23.95	10.00
Assam	23.73	10.00	100.00	10.00	10.00
Arunachal Pradesh	15.19	10.00	100.00	10.00	10.00
Mizoram	14.24	10.00	100.00	10.00	10.00
Manipur	10.00	8.16	142.74	12.23	10.00
Himachal Pradesh	10.00	440.61	100.00	132.31	10.00
Uttaranchal	10.00	10.00	642.59	10.00	145.74

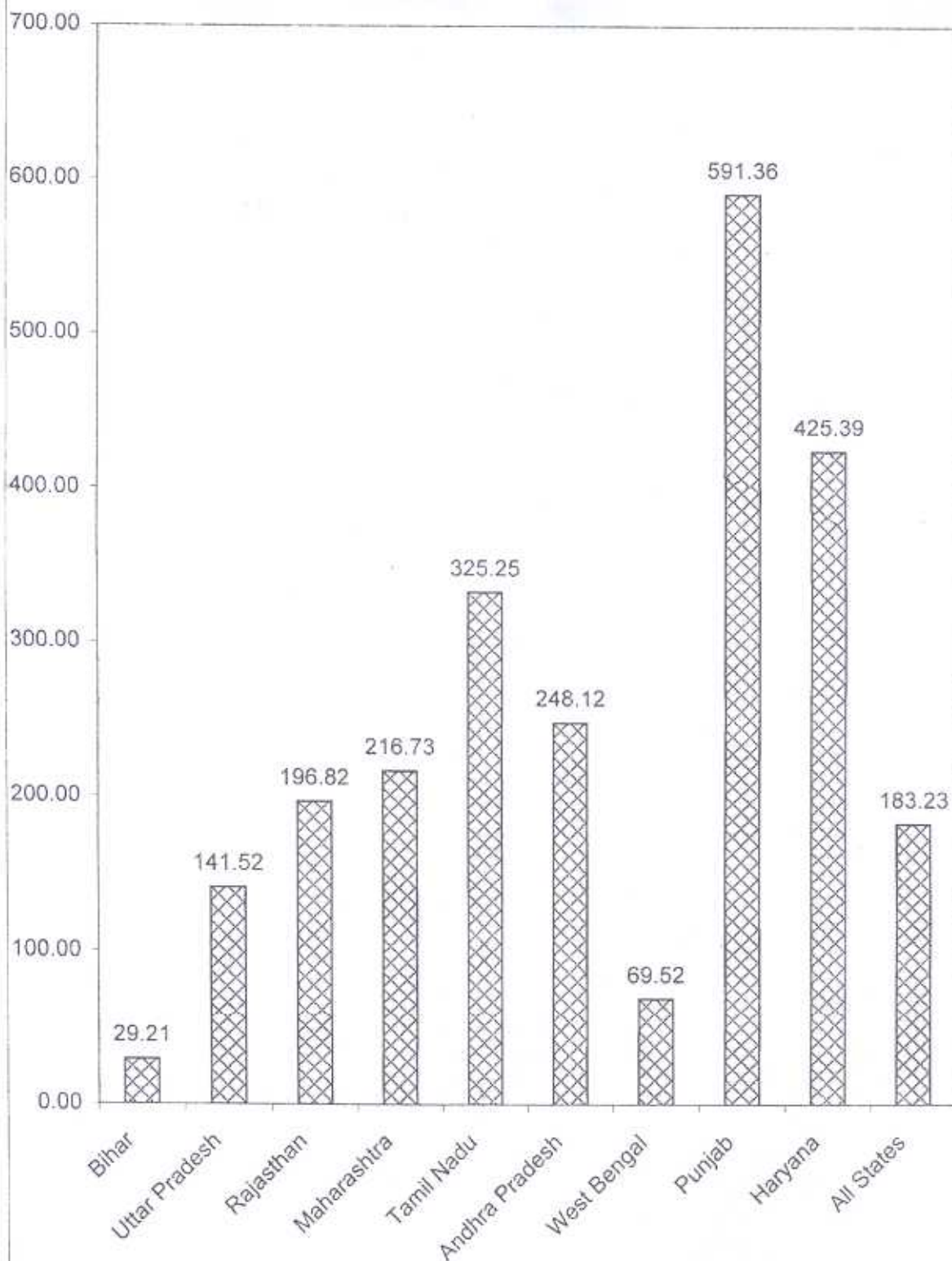
TABLE -17
Per Capita State's own Tax Revenue of Individual States during 2002-2003 (R.E)
(In Rs.)

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	12.70	248.12	1094.40	127.31	121.32	211.57	1815.42
2.	Bihar	6.57	29.21	190.12	23.95	46.74	26.37	323.06
3.	Chhattisgarh	2.74	182.20	491.81	58.07	79.42	255.11	1069.35
4.	Delhi	0.00	500.21	2723.89	131.09	310.47	77.27	3742.93
5.	Goa	42.69	429.80	3760.75	283.67	303.37	394.05	5214.33
6.	Gujarat	16.64	9.69	1142.22	150.76	105.76	357.30	1782.37
7.	Haryana	27.13	425.39	1517.59	52.89	248.33	306.61	2577.94
8.	Jharkhand	2.56	81.02	586.26	66.07	33.14	54.49	823.54
9.	Karnataka	11.61	380.66	1073.54	145.83	222.09	186.76	2020.49
10.	Kerala	13.42	202.43	1668.88	160.71	158.61	84.06	2288.11
11.	Madhya Pradesh	8.01	142.64	465.42	75.33	81.74	186.71	959.85
12.	Maharashtra	31.55	216.73	1411.68	103.33	290.59	349.34	2403.22
13.	Orissa	22.69	80.08	444.44	69.40	37.37	141.47	795.45
14.	Punjab	3.80	591.36	1275.24	174.19	221.26	80.41	2346.26
15.	Rajasthan	14.31	196.82	599.01	106.96	100.12	93.77	1110.99
16.	Tamil Nadu	3.17	325.25	1512.17	129.02	185.12	140.45	2295.18
17.	Uttar Pradesh	2.91	141.52	399.99	17.91	111.01	35.92	709.26
18.	West Bengal	88.57	69.52	528.45	32.93	86.60	89.63	895.70
Hilly States								
19.	Arunachal Pradesh	15.19	93.83	250.22	16.09	4.47	7.06	386.86
20.	Assam	23.73	63.42	463.75	39.33	17.64	56.99	664.86
21.	Himachal Pradesh	6.94	440.61	618.14	132.31	54.18	235.86	1488.04
22.	Jammu & Kashmir	2.46	197.84	447.11	30.09	22.06	228.57	928.13
23.	Manipur	2.28	8.16	142.74	12.23	8.16	76.02	249.59
24.	Meghalaya	0.89	262.05	355.03	22.78	15.38	28.57	684.70
25.	Mizoram	14.24	14.46	191.68	27.38	0.88	50.27	298.91
26.	Nagaland	2.19	9.24	184.82	28.03	3.41	66.13	293.82
27.	Sikkim	4.14	370.63	387.39	24.87	10.99	530.63	1328.65
28.	Tripura	3.84	79.80	337.63	17.00	30.97	52.52	521.76
29.	Uttaranchal	2.99	282.81	642.59	88.03	145.74	28.47	1190.63
All States		17.50	183.23	823.36	80.36	129.15	145.68	1379.28

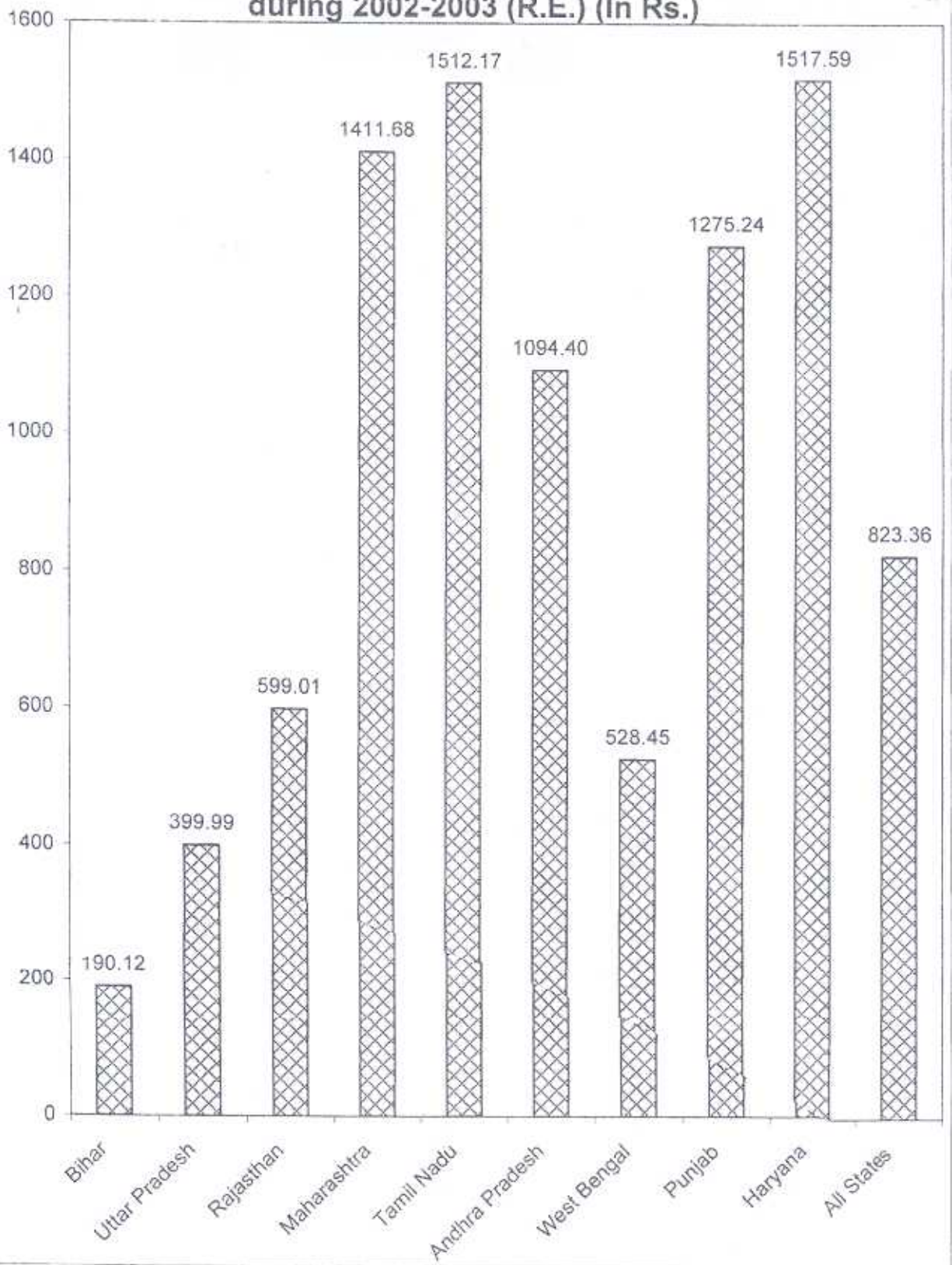
**Per Capita Land Revenue of Selected States
during 2002-2003 (R.E.) (In Rs.)**



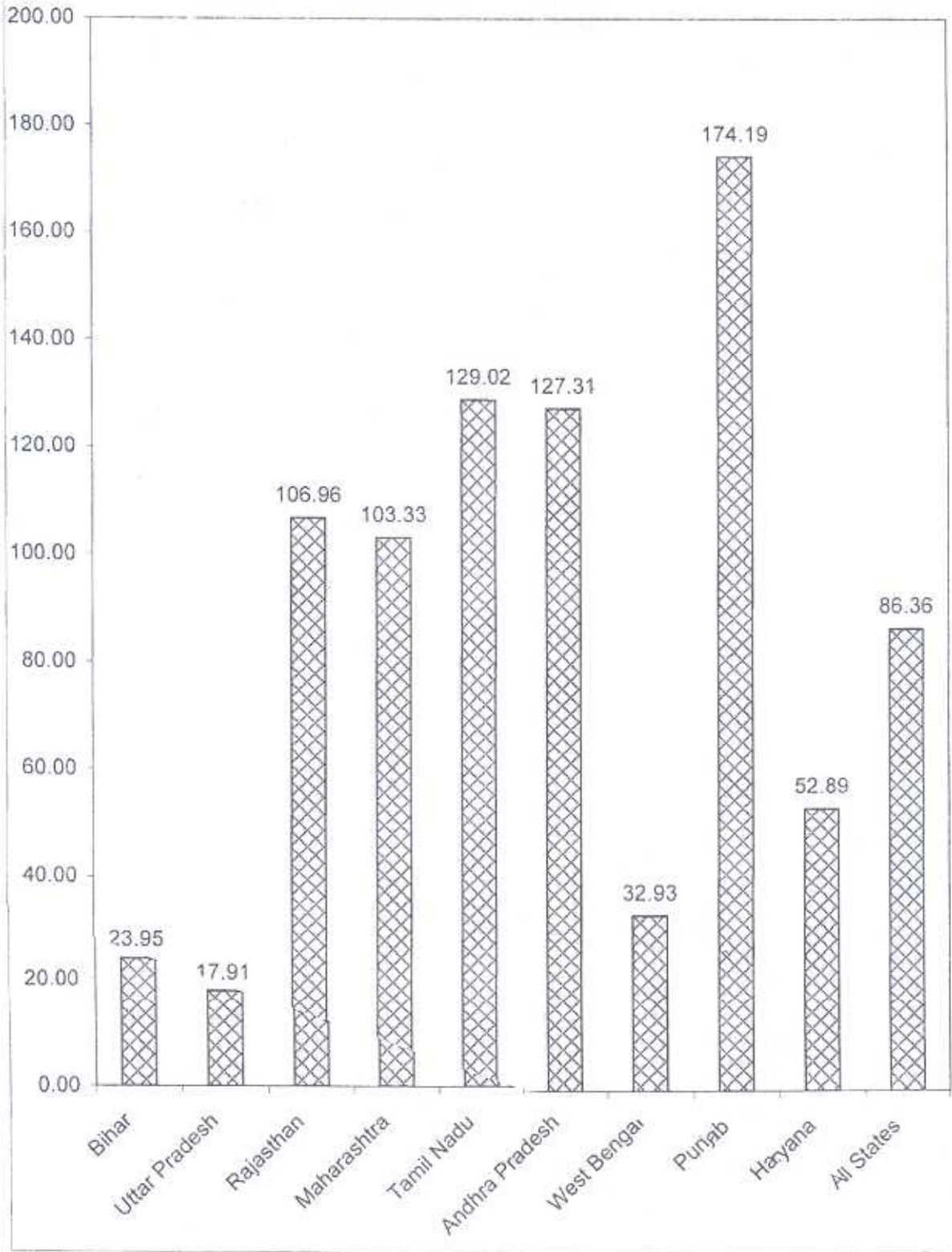
**Per Capita State Excise of Selected States
during 2002-2003 (R.E.) (In Rs.)**



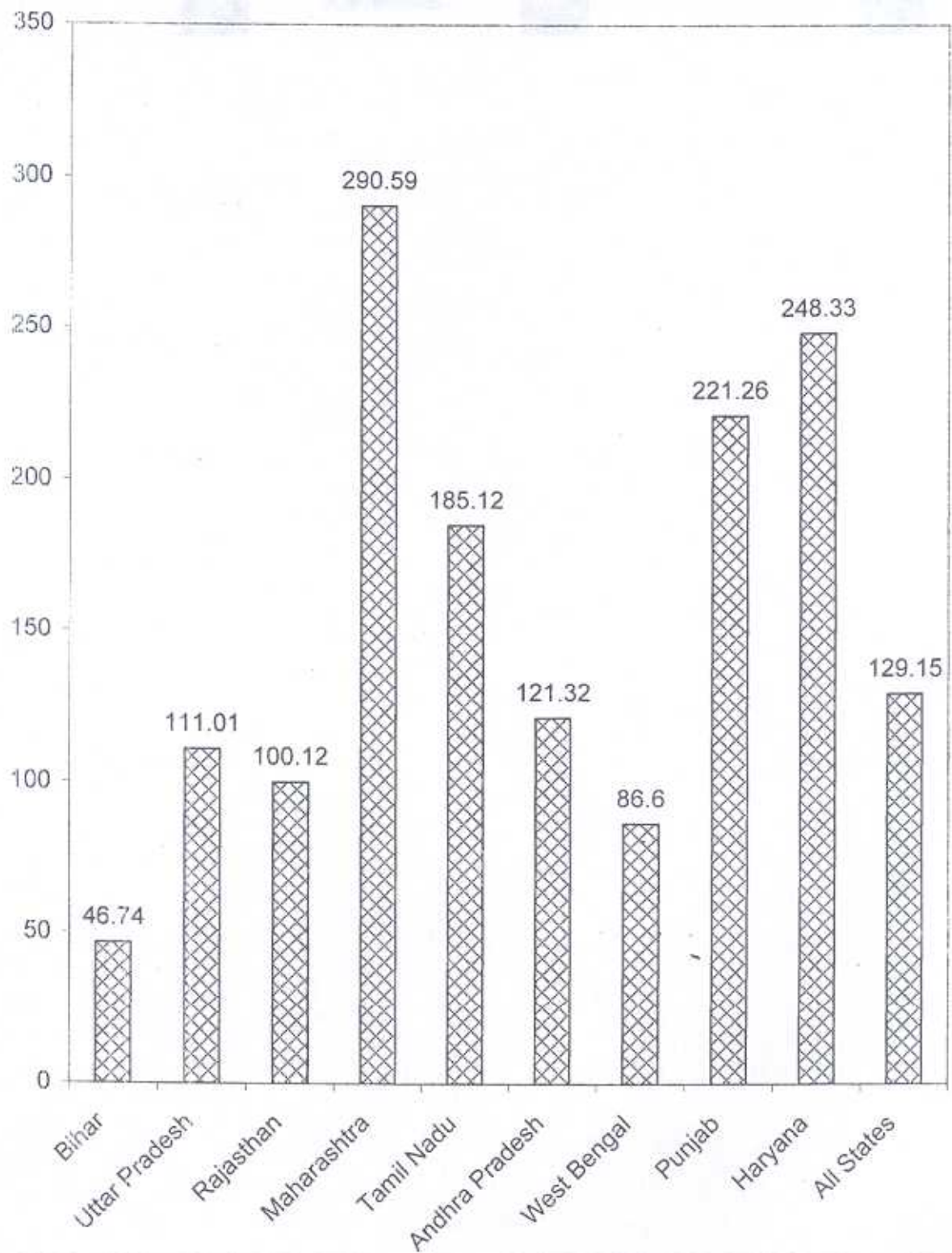
**Per Capita Sales Tax of Selected States
during 2002-2003 (R.E.) (In Rs.)**



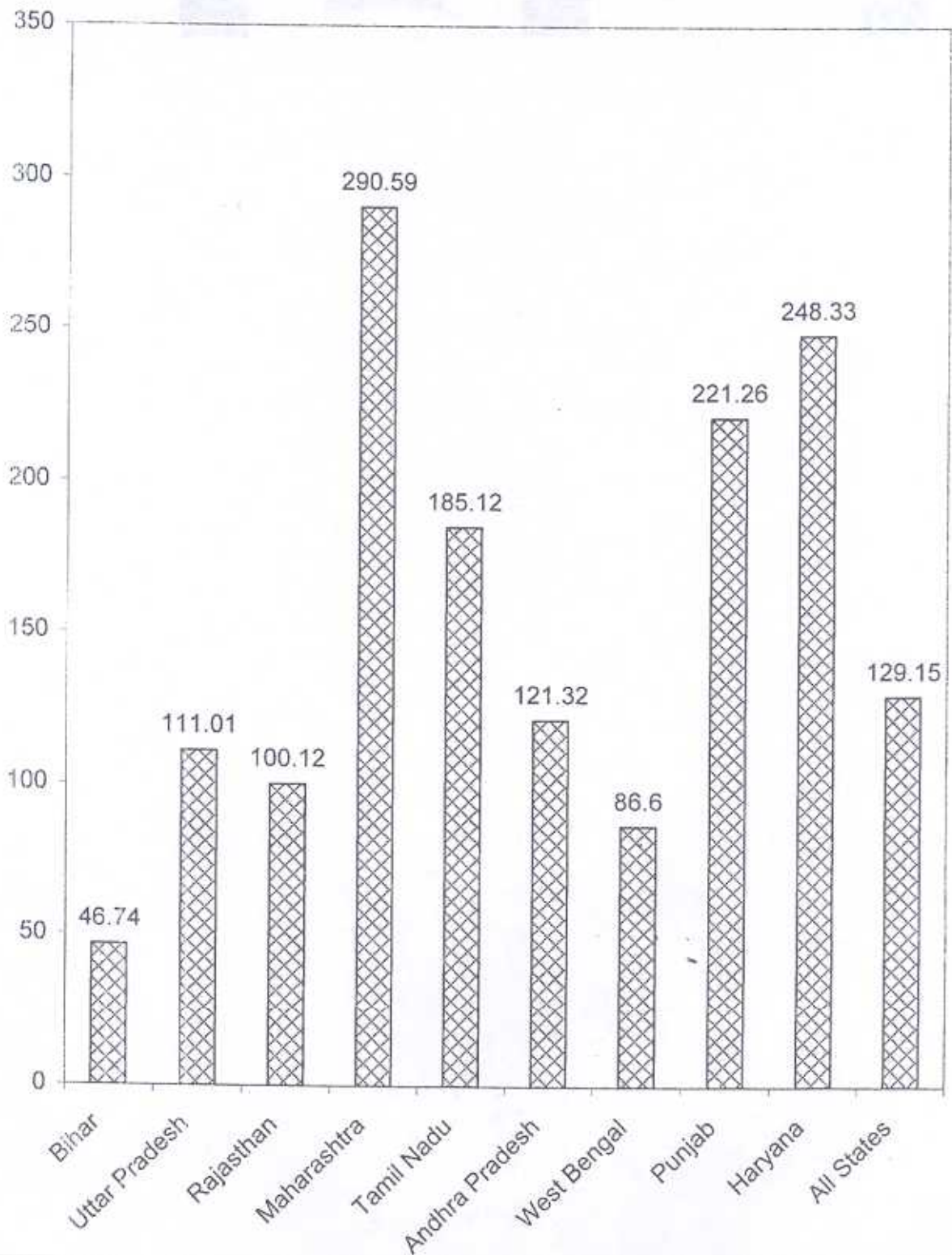
**Per Capita Taxes on Vehicles of Selected States
during 2002-2003 (R.E.) (In Rs.)**



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



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



2003-2004 (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. 123.78) and minimum in Jharkhand (Rs. 2.77) succeeded by Tamil Nadu (Rs. 3.22), Punjab (Rs. 3.93), Uttar Pradesh (Rs. 4.28), Chhattisgarh (Rs. 5.28), Bihar (Rs. 8.60), Madhya Pradesh (Rs. 9.42), Karnataka (Rs. 12.81), Andhra Pradesh (Rs. 12.81), Kerala (Rs. 14.51), Rajasthan (Rs. 15.95), Gujarat (Rs. 16.59), Orissa (Rs. 19.51) and Haryana (Rs. 27.35). The per capita revenue receipt from State Excise was estimated to be maximum in Punjab (Rs. 595.31) followed by Delhi (Rs. 568.94) and Haryana (Rs. 459.89). The per capita revenue receipt from State Excise was estimated to be collected minimum in Gujarat (Rs. 10.68). It was due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 464.34 in Uttar Pradesh to Rs. 3937.28 in Goa. For Haryana it was estimated to be Rs. 1714.40. The per capita revenue receipt from Taxes on Vehicles was estimated to be collected maximum in Goa (Rs. 320.56) and minimum in Uttar Pradesh (Rs. 26.01) succeeded by Bihar (Rs. 31.55), West Bengal (Rs. 37.30) and Haryana (Rs. 54.66). The Per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Delhi (Rs. 334.67) and minimum in Orissa (Rs. 38.09). For Haryana per capita revenue receipt from Stamps and Registration fees was estimated to be collected Rs. 268.79.

Hilly States

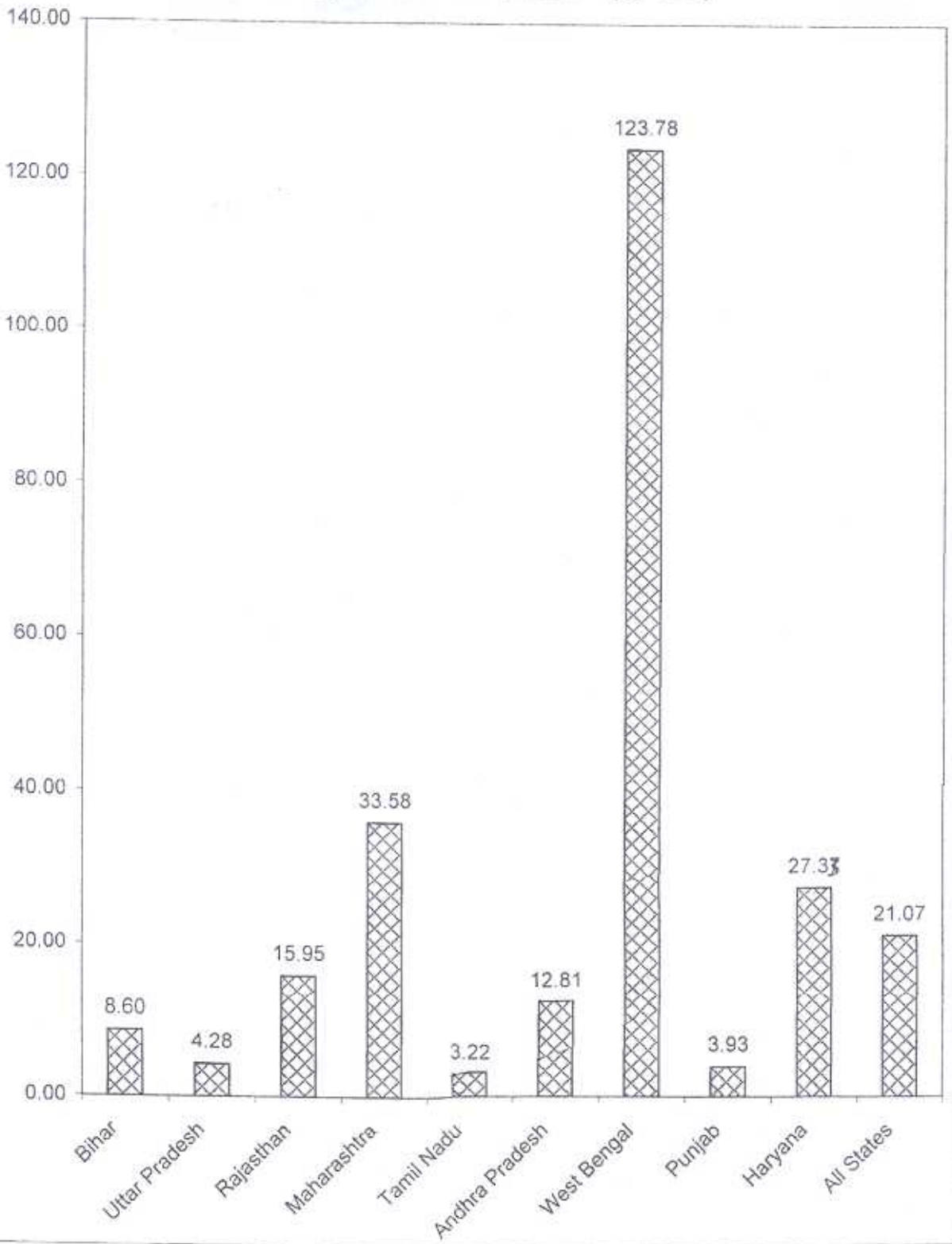
In the hilly States, the per capita revenue receipt from Land revenue was estimated to be maximum in Assam (Rs. 25.13) followed by Mizoram (Rs. 16.20) and Arunachal Pradesh (Rs. 15.89). In the remaining hilly States it was estimated to be collected less than Rs. 7 in each State. The per capita revenue receipts from State Excise was estimated to range from Rs. 9.09 in Manipur to Rs. 464.49 in Himachal Pradesh. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 159.09 in Manipur to Rs. 715.08 in Himachal Pradesh. In these hilly States, the per capita revenue receipt from Taxes on Vehicles was estimated to be collected maximum in Uttaranchal (Rs. 135.81) and minimum in Manipur (Rs. 13.64). The per capita revenue receipts from Stamps and Registration fees was estimated to be collected less than Rs. 60 in each hilly states except in Uttaranchal where it was estimated to be Rs. 157.60.

The details of per capita State's own Tax Revenue of Individual States during 2003-2004 (B.E) are given in table 18. Graphic Presentation of data of selected State has also been given alongwith the table.

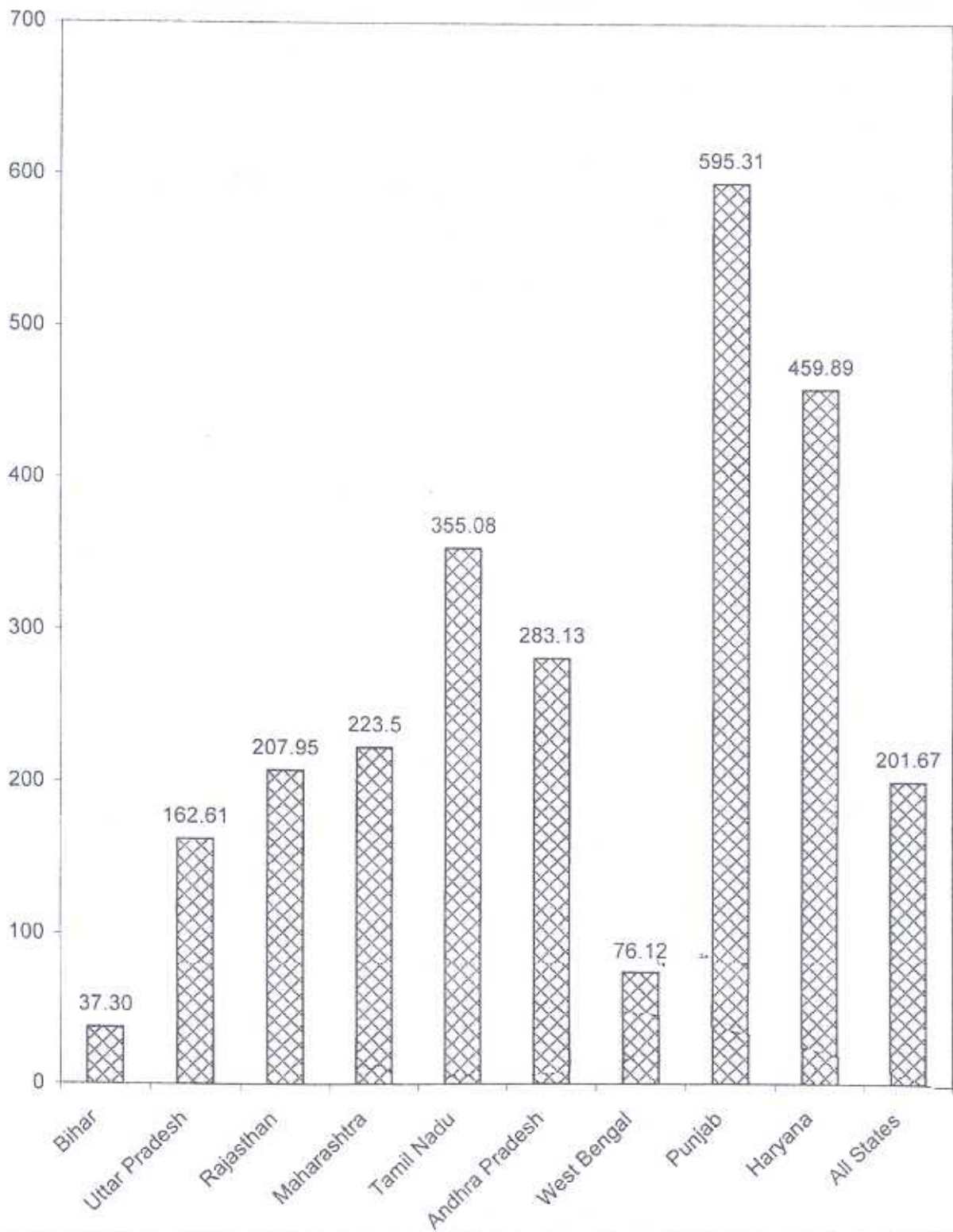
TABLE-18
Per Capita State's own Tax Revenue of Individual States during 2003-2004 (B.E)
(In Rs.)

Sr.No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration fees	Other Taxes & Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non- Hilly States								
1.	Andhra Pradesh	12.81	283.13	1246.99	145.68	134.41	233.13	2056.15
2.	Bihar	8.60	37.30	228.92	31.55	55.07	29.67	391.11
3.	Chhattisgarh	5.28	196.52	580.74	68.71	91.62	272.33	1215.20
4.	Delhi	0.00	568.94	2941.77	140.56	334.67	106.43	4092.37
5.	Goa	45.64	383.28	3937.28	320.56	278.75	370.59	5336.10
6.	Gujarat	16.59	10.68	1229.97	157.06	110.44	386.50	1911.24
7.	Haryana	27.33	459.89	1714.40	54.66	268.79	326.52	2851.59
8.	Jharkhand	2.77	89.80	596.02	73.97	38.42	53.87	854.85
9.	Karnataka	12.81	422.41	1228.61	161.42	248.26	234.59	2308.10
10.	Kerala	14.51	244.57	1962.03	178.04	185.42	70.17	2654.74
11.	Madhya Pradesh	9.42	172.71	524.40	84.94	95.77	216.06	1103.30
12.	Maharashtra	33.58	223.50	1560.05	113.24	287.51	370.05	2587.93
13.	Orissa	19.51	73.93	465.60	68.53	38.09	132.44	798.10
14.	Punjab	3.93	595.31	1418.82	152.80	238.12	105.42	2514.40
15.	Rajasthan	15.95	207.95	665.78	113.20	113.20	101.11	1217.19
16.	Tamil Nadu	3.22	355.08	1643.24	137.79	200.57	143.74	2483.64
17.	Uttar Pradesh	4.28	162.61	464.34	26.01	125.52	46.76	829.52
18.	West Bengal	123.78	76.12	599.48	37.30	98.18	112.76	1047.62
Hilly States								
19.	Arunachal Pradesh	15.89	98.41	220.65	17.65	4.94	7.24	364.78
20.	Assam	25.13	71.67	510.43	44.45	19.93	60.96	732.57
21.	Himachal Pradesh	6.08	464.49	715.08	132.16	59.68	228.64	1606.13
22.	Jammu & Kashmir	2.81	222.50	525.96	31.69	24.80	234.99	1042.75
23.	Manipur	2.53	9.09	159.09	13.64	9.09	83.99	277.43
24.	Meghalaya	1.75	296.08	400.34	24.86	16.26	32.19	771.48
25.	Mizoram	16.20	14.69	194.38	32.40	0.86	49.68	308.21
26.	Nagaland	2.40	12.01	288.32	26.43	3.37	76.89	409.42
27.	Sikkim	4.44	390.76	479.57	25.76	11.72	576.38	1488.63
28.	Tripura	4.18	86.54	357.02	18.49	33.56	56.88	556.67
29.	Uttaranchal	3.50	322.75	700.47	135.81	157.60	34.45	1354.58
All States		21.07	201.67	920.28	88.57	140.35	160.38	1532.32

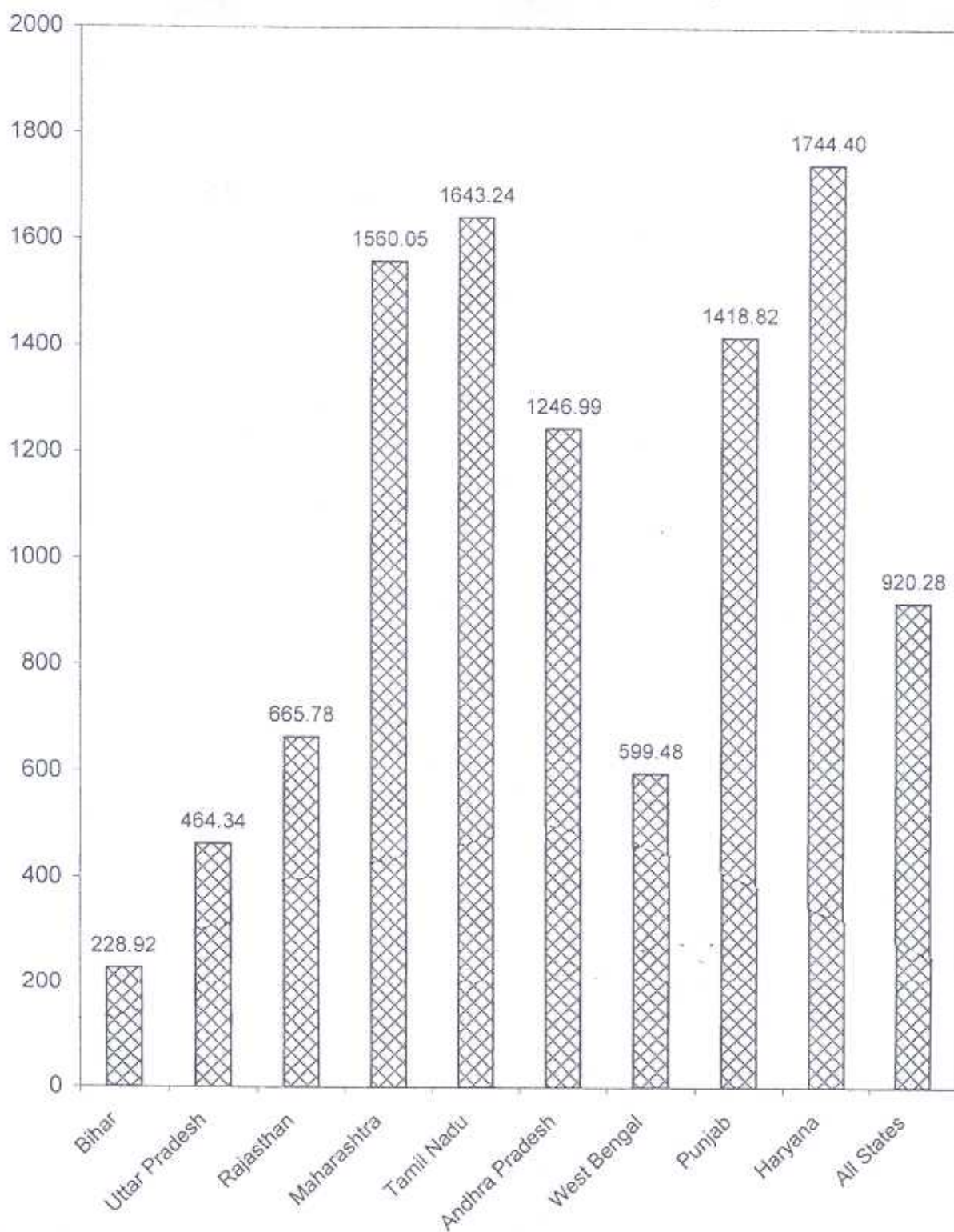
**Per Capita Land Revenue of Selected States
during 2003-2004 (B.E.) (In Rs.)**



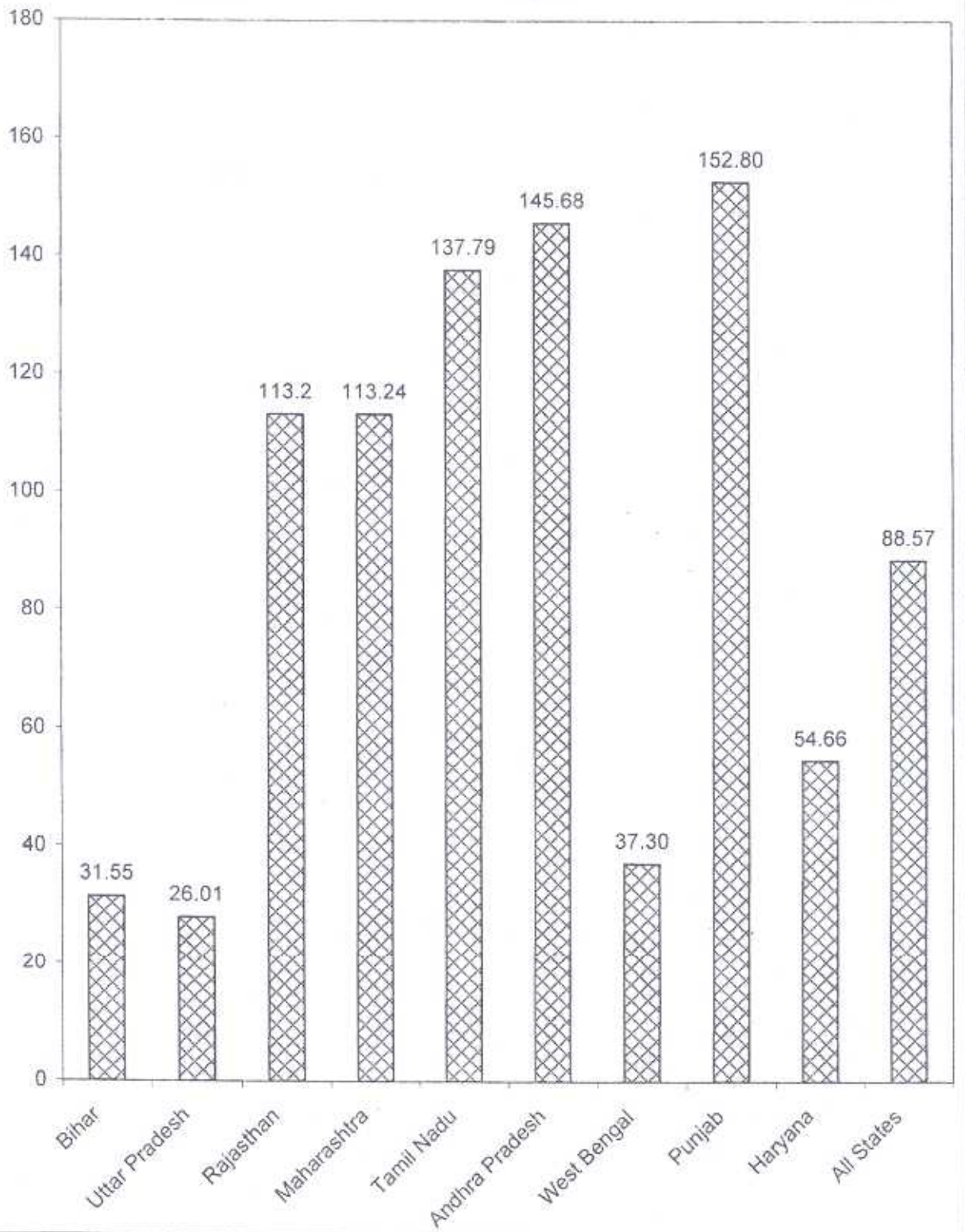
**Per Capita State Excise of Selected States
during 2003-2004 (B.E.) (In Rs.)**



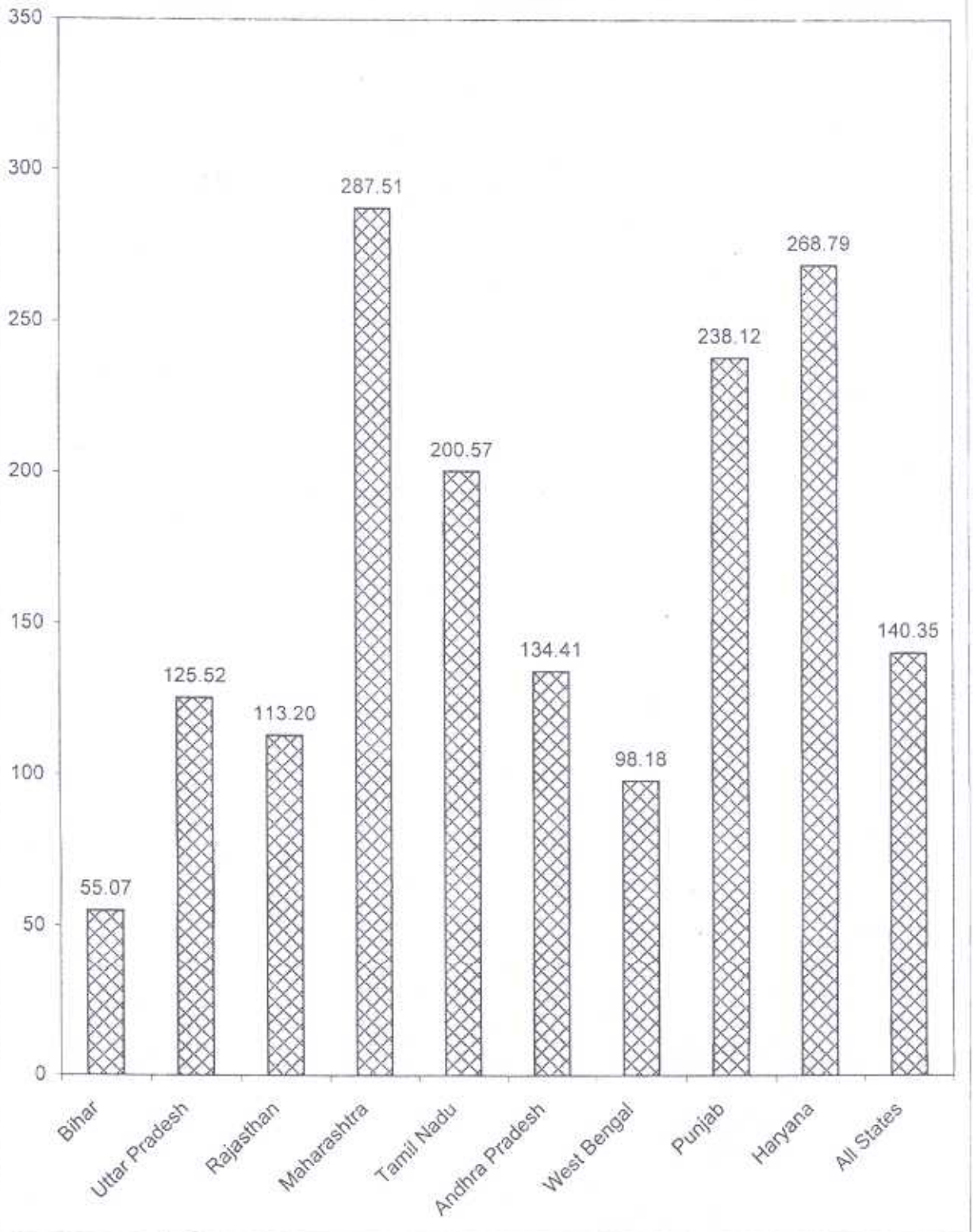
**Per Capita Sales Tax of Selected States
during 2003-2004 (B.E.) (In Rs.)**



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



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



**Percentage Distribution of State's Own Tax Revenue Receipts among States
2001-2002 (Accounts)**

Out of the total State's own Tax Revenue of Rs. 128096.66 crore collected by all the States during 2001-2002 (Accounts) more than 96% of the State's own Tax Revenue was collected by non-hilly States and the remaining less than 4% 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 (16.62%) followed by Tamil Nadu (10.16%), Andhra Pradesh (9.81%), Uttar Pradesh (8.06%) and Karnataka (7.69%). Goa with 0.44% was at minimum level succeeded by Chhattisgarh (1.56%), Jharkhand (1.62%), Bihar (1.91%) and Orissa (1.92%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was maximum in West Bengal 41.41%. Like wise the percentage share of State Excise (12.03%) was maximum in Tamil Nadu, Sales Tax (15.78%) and Stamps and Registration fees (21.84%) and Taxes on Vehicles (12.40%) was maximum in Maharashtra. Among States, the Haryana's percentage share of Land Revenue to total Land Revenue collected by all the States was 1.12%. Like wise the percentage share of State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees in Haryana was 5.12%, 3.83%, 1.36% and 4.37% 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 4%, out of which the major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal collected 1.22%, 0.72%, 0.67% and 0.70% 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 0.13%.

The details of percentage distribution of State's own Tax Revenue among States during 2001-2002 (Accounts) are given in table 19.

2002-2003 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 145141.14 crore collected by all the States during 2002-2003 (R.E), more than 96% of the State's own Tax Revenue was collected by the non- hilly States and the remaining less than 4% 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 (16.43%) followed by Tamil Nadu (9.98%), Andhra Pradesh (9.65%), Uttar Pradesh (8.39%), Karnataka (7.50%) and Gujarat (6.39%). Goa with 0.50% was at minimum level succeeded by , Jharkhand (1.57%), Chhattisgarh (1.58%), Bihar (1.90%) and Orissa (2.05%). Among States, the percentage share of Land Revenue to total Land Revenue collected by all the States was maximum in West Bengal (39.42%) . Like wise the percentage share of State Excise was (12.60%) in Uttar Pradesh , Sales Tax (16.16%), Stamps and Registration Fees (21.21%) and Taxes on Vehicle 12.12% was maximum in Maharashtra. Among States, the Haryana's percentage share of Land revenue to total Land Revenue collected by all the States was 3.20% .Like wise the percentage share of State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees was 4.80%, 3.81%, 1.36% and 3.97% respectively in Haryana .

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 4%, out of which the major hilly States like Assam , Himachal Pradesh, Jammu & Kashmir and Uttaranchal collected 1.25% , 0.64%, 0.67 and 0.71% 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 each hilly States was less than 0.13%.

The details of percentage distribution of State's own Tax Revenue among States during 2002-2003 (R.E) are given in table 20.

2003-2004 (Budget Estimates)

Total State's own Tax Revenue was estimated to be collected Rs. 163923.13 crore by all the States during 2003-04(B.E.),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 (15.89%) followed by Andhra Pradesh (9.80), Tamil Nadu (9.66%), Uttar Pradesh (8.87%), Karnataka (7.68%) and Gujarat (6.16%).Goa with 0.47% was estimated at minimum level succeeded by Jharkhand (1.47%), Chhattisgarh (1.62%),Orissa (1.85%), Bihar (2.08%) and Delhi (3.73). 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 (45.64%). Like wise the percentage share of State Excise was estimated to be 10.68% in Karnataka, Sales Tax (15.95%) , Taxes on vehicles (12.03%), Stamps and Registration fees (19.28%) and Other Taxes and Duties (21.71%) 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 2.68% .Like wise State Excise, Sales Tax, Taxes on Vehicles and Stamps and Registration fees was estimated to be collected in Haryana was 4.72%, 3.85%,1.28% and 3.96% 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 4%, out of which the major hilly States like Assam ,Himachal Pradesh, Jammu & Kashmir and Uttaranchal collected 1.24% ,0.61% , 0.69% and 0.73% 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 each hilly States was less than 0.12% .

The details of percentage distribution of State's own Tax Revenue among States during 2003 2004 (B.E) are given in table-21.

Percentage Distribution of Revenue Receipts among States

2001-2002 (Accounts)

The non-hilly States collected more than 89% of the total revenue receipts of Rs. 251254.84 crore (excluding receipt from State Lotteries) collected by all the States during the year 2001-2002 (Accounts) and the remaining less than 11% was collected by the hilly States.

Non- hilly States

In the non-hilly States, Maharashtra collected the maximum share (11.92%) of revenue receipts collected by all the States followed by Uttar Pradesh (10.19%),Andhra Pradesh (8.69%), Tamil Nadu (7.44%), Gujarat(6.36%) , Karnataka (6.09%), West Bengal (5.77%) and Rajasthan (4.84%) . Goa received the minimum share of revenue receipts collected by all the States i.e. 0.51% succeeded by Chhattisgarh(1.74%) , Jharkhand (2.43%)and Delhi (2.49%).

Hilly States

The major hilly states, like Jammu & Kashmir, Himachal Pradesh, Uttaranchal and Assam collected 2.73% ,1.48%, 1.09% and 2.37% 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 own Non-Tax Revenue, Share in Central Taxes, Grants from Centre and total revenue receipts among States during 2001-2002 are given in table 22.

2002-2003 (Revised Estimates)

The non- hilly States have collected more than 88% of the total revenue receipts of Rs. 287599.48 crore (excluding receipt from State Lotteries) collected by all the States during the year 2002-2003 (R.E) and the remaining less than 12% was collected by the hilly States.

Non- Hilly States

In non- hilly States, Maharashtra collected the maximum share (11.65%) of revenue receipts collected by all the States followed by Uttar Pradesh (9.96%), Andhra Pradesh (8.38%), Tamil Nadu (7.14%), Gujarat (5.97%), Karnataka (5.79%) , and West Bengal (5.52%). Goa received the minimum share of revenue receipts collected by all the States i.e. 0.57% succeeded by Chhattisgarh (2.02%), Delhi (2.36%) , Jharkhand (2.58%), Haryana (2.90).

Hilly States

The major hilly States like Assam, Himachal Pradesh, Uttarakhand and Jammu & Kashmir collected 2.73% ,1.35%, 1.02% and 2.46% 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, Grants from Centre and total revenue receipts among States during 2002-2003 (R.E) are given in table -23.

2003-2004 (Budget Estimates)

Non - hilly States were estimated to be collected more than 88% of the total revenue receipts of Rs. 323137.78 crore (excluding receipt from State Lotteries) collected by all the States during the year 2003-2004 (B.E) and the remaining less than 12% as estimated to be collected by the hilly States.

Non-Hilly States

In non-hilly States , Maharashtra was estimated to collect the maximum share 11.01% of revenue receipts collected by all the States followed by Uttar Pradesh (10.33%), Andhra Pradesh (9.07%), Tamil Nadu (7.01%), Karnataka (5.93%), Gujarat (5.80%) and West Bengal (5.31%) . Goa was estimated to receive the minimum share of revenue receipts collected by all the States i.e. 0.55% succeeded by Delhi (2.25%) , Chhattisgarh (2.27%),Jharkhand (2.34%), Haryana (2.88%) and Orissa (3.05%).

Hilly States

The major hilly States like Assam, Himachal Pradesh , Jammu & Kashmir and Uttaranchal were estimated to collect 2.93%,1.25% , 2.36% and 1.42% respectively of revenue receipts collected by all the States. The remaining small hilly 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, Grants from Centre and total revenue receipts among States are given in table -24.

Revenue Expenditure of States

2001-2002 (Accounts)

Out of the total revenue expenditure of Rs. 310595.01 crore (excluding expenditure incurred on State Lotteries) of all the States during 2001-2002 (Accounts), 55.87% of total revenue expenditure was incurred on developmental activities and the remaining 44.13% was incurred on non -developmental activities .

In all the States, the developmental revenue expenditure to total revenue expenditure of state was more than 50% except in Bihar (49.37%), Orissa (48.54%), Uttar Pradesh (46.21%), Punjab (45.86%) and Jammu & Kashmir (49.10%).

Non-Hilly States

In the non hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State was maximum in Delhi (69.87%) followed by Gujarat (68.21%) Goa (67.28%), Karnatka (63.67%), Chhattisgarh (62.36%), Madhya Pradesh (62.26%), Haryana (62.25%), Andhra Pradesh (61.31%) and Jharkhand (60.83%). Punjab with 45.86% was at the lowest level.

Hilly States

In the hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State ranged from 49.10% in Jammu & Kashmir to 67.57% 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 (Accounts) are given in tables 25 & 26.

TABLE-25

State wise Revenue Expenditure of Individual States during 2001-2002 (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	15160.47	9565.86	24726.33
2.	Bihar**	6200.44	6359.92	12560.36
3.	Chhattisgarh	3064.44	1849.68	4914.12
4.	Delhi	3524.12	1520.02	5044.14
5.	Goa	1020.65	496.43*	1517.08
5.	Gujarat	15496.53	7221.07	22717.60
6.	Haryana	5139.60	3117.38*	8256.98
7.	Jharkhand**	3649.02	2350.12	5999.14
9.	Karnataka	11826.59	6748.57*	18575.16
10.	Kerala	5983.80	5562.36*	11546.16
11.	Madhya Pradesh	8946.38	5422.38*	14368.76
12.	Maharashtra	20012.52	18149.01*	38161.53
13.	Orissa	4794.66	5082.88	9877.54
14.	Punjab	4976.28	5874.31*	10850.59
15.	Rajasthan	8753.73	7195.25	15948.98
16.	Tamil Nadu	11919.44	6561.06*	21480.50
17.	Uttar Pradesh	14686.32	17093.39	31779.71
18.	West Bengal	11890.11	11480.78*	23370.89
Hilly States				
19.	Arunachal Pradesh	691.86	337.96	1029.82
20.	Assam	3916.84	2929.40	6846.24
21.	Himachal Pradesh	2613.67	1962.41*	4576.08
22.	Jammu & Kashmir**	3006.29	3116.22*	6122.51
23.	Manipur	775.61	561.92*	1337.53
24.	Meghalaya	728.23	428.52*	1156.75
25.	Mizoram	735.86	391.78*	1127.64
26.	Nagaland**	731.23	718.94*	1450.17
27.	Sikkim	410.23	196.92*	607.15
28.	Tripura	1069.91	743.04	1812.95
29.	Uttaranchal	1812.34	1020.26	2832.60
All States		173537.17	137057.84*	310595.01

• Excludes expenditure incurred on State Lotteries

** Figures pertains to 2001-2002 Revised Estimates

-46-
TABLE-26

**Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2001 -2002 (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	61.31	38.69	100.00
2.	Bihar	49.37	50.63	100.00
3.	Chhattisgarh	62.36	37.64	100.00-
4.	Delhi	69.87	30.13	100.00
5.	Goa	67.28	32.72	100.00
6.	Gujarat	68.21	31.79	100.00
7.	Haryana	62.25	37.75	100.00
8.	Jharkhand	60.83	39.17	100.00
9.	Karnataka	63.67	36.33	100.00
10.	Kerala	51.83	48.17	100.00
11.	Madhya Pradesh	62.26	37.74	100.00
12.	Maharashtra	52.44	47.56	100.00
13.	Orissa	48.54	51.46	100.00
14.	Punjab	45.86	54.14	100.00
15.	Rajasthan	54.89	45.11	100.00
16.	Tamil Nadu	55.49	44.51	100.00
17.	Uttar Pradesh	46.21	53.79	100.00
18.	West Bengal	50.88	49.12	100.00
Hilly States				
19.	Arunachal Pradesh	67.18	32.82	100.00
20.	Asgam	57.21	42.79	100.00
21.	Himachal Pradesh	57.12	42.88	100.00
22.	Jammu & Kashmir	49.10	50.90	100.00
23.	Manipur	57.99	42.01	100.00
24.	Meghalaya	62.95	37.05	100.00
25.	Mizoram	65.26	34.74	100.00
26.	Nagaland	50.42	49.58	100.00
27.	Sikkim	67.57	32.43	100.00
28.	Tripura	59.01	40.99	100.00
29.	Uttaranchal	63.98	36.02	100.00
All States		55.87	44.13	100.00

2002-2003 (Revised Estimates)

Out of the total revenue expenditure of Rs. 349174.04 crore (excluding expenditure incurred on State Lotteries) of all the States during 2002-2003 (R.E.), 54.94% was incurred on developmental activities and the remaining 45.06 % was incurred on non-developmental activities .

In all the States, the developmental revenue expenditure to total revenue expenditure of the State was more than 50% except in West Bengal (46.14%), Uttar Pradesh (47.10%), Jammu & Kashmir (47.67%), Punjab (47.91%), Nagaland (48.28%) and Bihar (49.12%).

Non-Hilly States

In the non hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State was maximum in Goa (67.26%) followed by Chhattisgarh (66.01%), Jharkhand (63.61%), Gujarat (63.22%), Haryana (62.05%). West Bengal with 46.14% was at minimum level succeeded by Uttar Pradesh (47.10%) .

Hilly States

In the hilly States, the percentage of developmental expenditure to total revenue expenditure of the State ranged from 47.67% in Jammu & Kashmir to 68.63 % in Sikkim .

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2002-2003 (R.E.) are given in table-27 & 28.

TABLE-27

State wise Revenue Expenditure of individual State during 2002 - 2003 (R.E.)
(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	15989.08	11283.38	27272.46
2.	Bihar (R.E.)	6888.77	7136.58	14025.35
2.	Chhattisgarh	4175.27	2150.21	6325.48
3.	Delhi	2912.92	1845.87	4758.79
5.	Goa	1183.05	575.98*	1759.03
7.	Gujarat	14768.28	8593.68	23361.96
8.	Haryana	5853.28	3580.09	9433.37
7.	Jharkhand	4921.96	2815.26	7737.22
9.	Karnataka	12302.95	7820.98	20123.93
10.	Kerala	7273.37	5959.36*	13232.75
11.	Madhya Pradesh	9318.26	6373.27*	15691.53
12.	Maharashtra	21702.58	19404.06*	41106.64
13.	Orissa	5624.97	5271.34	10896.31
14.	Punjab	6163.81	6700.65*	12864.46
15.	Rajasthan	9688.88	7881.68	17570.56
16.	Tamil Nadu	14672.08	11808.86*	26480.94
17.	Uttar Pradesh	17283.88	19415.01	36698.89
18.	West Bengal	11615.53	13557.46	25172.99
Hilly States				
19.	Arunachal Pradesh	752.25	359.52	1111.77
20.	Assam	5222.43	3666.36*	8888.79
21.	Himachal Pradesh	2878.01	2746.27	5624.28
22.	Jammu & Kashmir	3057.06	3355.59*	6412.65
23.	Manipur	948.67	606.68*	1555.35
24.	Meghalaya	894.91	548.86*	1443.77
25.	Mizoram	753.97	426.74*	1180.71
26.	Nagaland	739.81	792.56*	1532.37
27.	Sikkim	518.18	236.88*	755.06
28.	Tripura	1103.62	915.64	2019.26
29.	Uttaranchal	2641.45	1495.92	4137.37
All States		191849.58	157324.46*	349174.04

* Excludes expenditure incurred on State Lotteries

TABLE-28

Percentages of Developmental and Non-Developmental Revenue Expenditure of Individual States during 2002-2003 (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	58.63	41.37	100.00
2.	Bihar	49.12	50.88	100.00
3.	Chhattisgarh	66.01	33.99	100.00
4.	Delhi	61.21	38.79	100.00
5.	Goa	67.26	32.74	100.00
6.	Gujarat	63.22	36.78	100.00
7.	Haryana	62.05	37.95	100.00
8.	Jharkhand	63.61	36.39	100.00
9.	Karnataka	61.14	38.86	100.00
10.	Kerala	54.96	45.04	100.00
11.	Madhya Pradesh	59.38	40.62	100.00
12.	Maharashtra	52.80	47.20	100.00
13.	Orissa	51.62	48.38	100.00
14.	Punjab	47.91	52.09	100.00
15.	Rajasthan	55.14	44.86	100.00
16.	Tamil Nadu	55.41	44.59	100.00
17.	Uttar Pradesh	47.10	52.90	100.00
18.	West Bengal	46.14	53.86	100.00
Hilly States				
19.	Arunachal Pradesh	67.66	32.34	100.00
20.	Assam	58.75	41.25	100.00
21.	Himachal Pradesh	51.17	48.83	100.00
22.	Jammu & Kashmir	47.67	52.33	100.00
23.	Manipur	60.99	39.01	100.00
24.	Meghalaya	61.98	38.02	100.00
25.	Mizoram	63.86	36.14	100.00
26.	Nagaland	48.28	51.72	100.00
27.	Sikkim	68.63	31.37	100.00
28.	Tripura	54.65	45.35	100.00
29.	Uttaranchal	63.84	36.16	100.00
	All States	54.94	45.06	100.00

2003-2004 (Budget Estimates)

Out of the total revenue expenditure of Rs. 374877.54 crore(excluding expenditure incurred on State Lotteries) of all the States during 2003-2004 (B.E.) , 53.76 % was estimated to be incurred on developmental activities and the remaining 46.24% was estimated to be incurred on non-developmental activities.

In all the States , the developmental revenue expenditure to total revenue expenditure of the State was estimated to be more than 50% except in West Bengal (43.01%)Uttar Pradesh (44.16%), Bihar (48.61%), Tamil Nadu (49.57%), Himachal Pradesh (49.69%), Nagaland (49.67%) and Jammu and Kashmir (49.80%) .

Non-Hilly States

In the non- hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State was estimated to be maximum in Goa (68.32%) followed by Chhattisgarh (67.24%), Gujarat (62.86%),Haryana (61.01%), Karnataka (59.93%) ; Andhra Pradesh (59.79%), Delhi (58.50%) and Jharkhand (58.41%). West Bengal with (43.01%) was estimated at minimum level succeeded by Uttar Pradesh (44.16%).

Hilly States

In the hilly States, the percentage of developmental revenue expenditure to total revenue expenditure of the State ranged from 49.67% in Nagaland to 68.78% in Sikkim..

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of Individual States during 2003-2004 (B.E.) are given in tables-29 & 30.

TABLE-29

Revenue Expenditure of Individual State during 2003-2004 (B.E.)

(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	18789.16	12637.85	31427.01
2.	Bihar	7041.21	7442.48	14483.69
3.	Chhattisgarh	5157.48	2512.21	7669.69
4.	Delhi	3084.70	2188.07	5272.77
5.	Goa	1259.40	584.09*	1843.49
6.	Gujarat	15125.97	8936.27	24062.24
7.	Haryana	6257.14	3989.94*	10247.08
8.	Jharkhand	4111.87	2927.59	7039.46
9.	Karnataka	12848.19	8591.52*	21439.71
10.	Kerala	8892.84	6354.51*	15247.35
11.	Madhya Pradesh	9048.77	7429.69*	16478.46
12.	Maharashtra	20542.57	19994.48*	40537.05
14.	Orissa	6279.55	6241.21	12520.76
15.	Punjab	7385.63	6878.14*	14263.77
16.	Rajasthan	10588.75	8509.04	19097.79
17.	Tamil Nadu	13174.29	13401.46*	26575.75
18.	Uttar Pradesh	17998.57	22760.24*	40758.81
18.	West Bengal	11626.70	15403.55	27030.25
Hilly States				
19.	Arunachal Pradesh	672.07	386.60	1058.67
20.	Assam	6944.60	4228.50*	11173.10
21.	Himachal Pradesh	2892.25	2927.78*	5820.03
22.	Jammu & Kashmir	3223.95	3249.88*	6473.83
23.	Manipur	895.25	624.63*	1519.88
24.	Meghalaya	1028.18	557.60	1585.78
25.	Mizoram	630.50	468.06	1098.56
26.	Nagaland	817.12	828.05*	1645.17
27.	Sikkim	501.51	227.63*	729.14
28.	Tripura	1115.97	994.13	2110.10
29.	Uttaranchal	3608.65	2059.50	5668.15
All States		201542.84	173334.70	374877.54

TABLE-30

Percentages of Developmental and Non-Developmental Revenue Expenditure of Individual States during 2003-2004 (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	59.79	40.21	100.00
2.	Bihar	48.61	51.39	100.00
3.	Chhattisgarh	67.24	32.76	100.00
4.	Delhi	58.50	41.50	100.00
5.	Goa	68.32	31.68	100.00
6.	Gujarat	62.86	37.14	100.00
7.	Haryana	61.06	38.94	100.00
8.	Jharkhand	58.41	41.59	100.00
9.	Karnataka	59.93	40.07	100.00
10.	Kerala	58.32	41.68	100.00
11.	Madhya Pradesh	54.91	45.09	100.00
12.	Maharashtra	50.68	49.32	100.00
13.	Orissa	50.15	49.85	100.00
14.	Punjab	51.78	48.22	100.00
15.	Rajasthan	55.44	44.56	100.00
16.	Tamil Nadu	49.57	50.43	100.00
17.	Uttar Pradesh	44.16	55.84	100.00
18.	West Bengal	43.01	56.99	100.00
Hilly States				
19.	Arunachal Pradesh	63.48	36.52	100.00
20.	Assam	62.15	37.85	100.00
21.	Himachal Pradesh	49.69	50.31	100.00
22.	Jammu & Kashmir	49.80	50.20	100.00
23.	Manipur	58.90	41.10	100.00
24.	Meghalaya	64.84	35.16	100.00
25.	Mizoram	57.39	42.61	100.00
26.	Nagaland	49.67	50.33	100.00
27.	Sikkim	68.78	31.22	100.00
28.	Tripura	52.89	47.11	100.00
29.	Uttaranchal	63.67	36.33	100.00
All States		53.76	46.24	100.00

Per Capita Revenue Expenditure of States

2001-2002 (Accounts)

Non- Hilly States

In the non- hilly States, the per capita revenue expenditure was maximum in Goa (Rs.11187.91) followed by Gujarat (Rs. 4429.50), Punjab (Rs.4420.15), Maharashtra (Rs. 3902.55), Haryana (Rs. 3858.76). Bihar with Rs.1490. was at the lowest level succeeded by Uttar Pradesh (Rs.1888.40).The per capita developmental revenue expenditure was maximum in Goa (Rs.7526.92) followed by Gujarat (Rs.3021.53), Delhi (Rs. 2503.99) and Haryana (Rs. 2401.91). Bihar with Rs. 735.95 was at minimum level succeeded by Uttar Pradesh (Rs. 872.68).

Hilly States

In the Hilly States, the per capita revenue expenditure ranged from Rs.2549.43 in Assam to Rs. 12501.55 in Mizoram .The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs.8158.09) and minimum in Assam (Rs.1458.57).

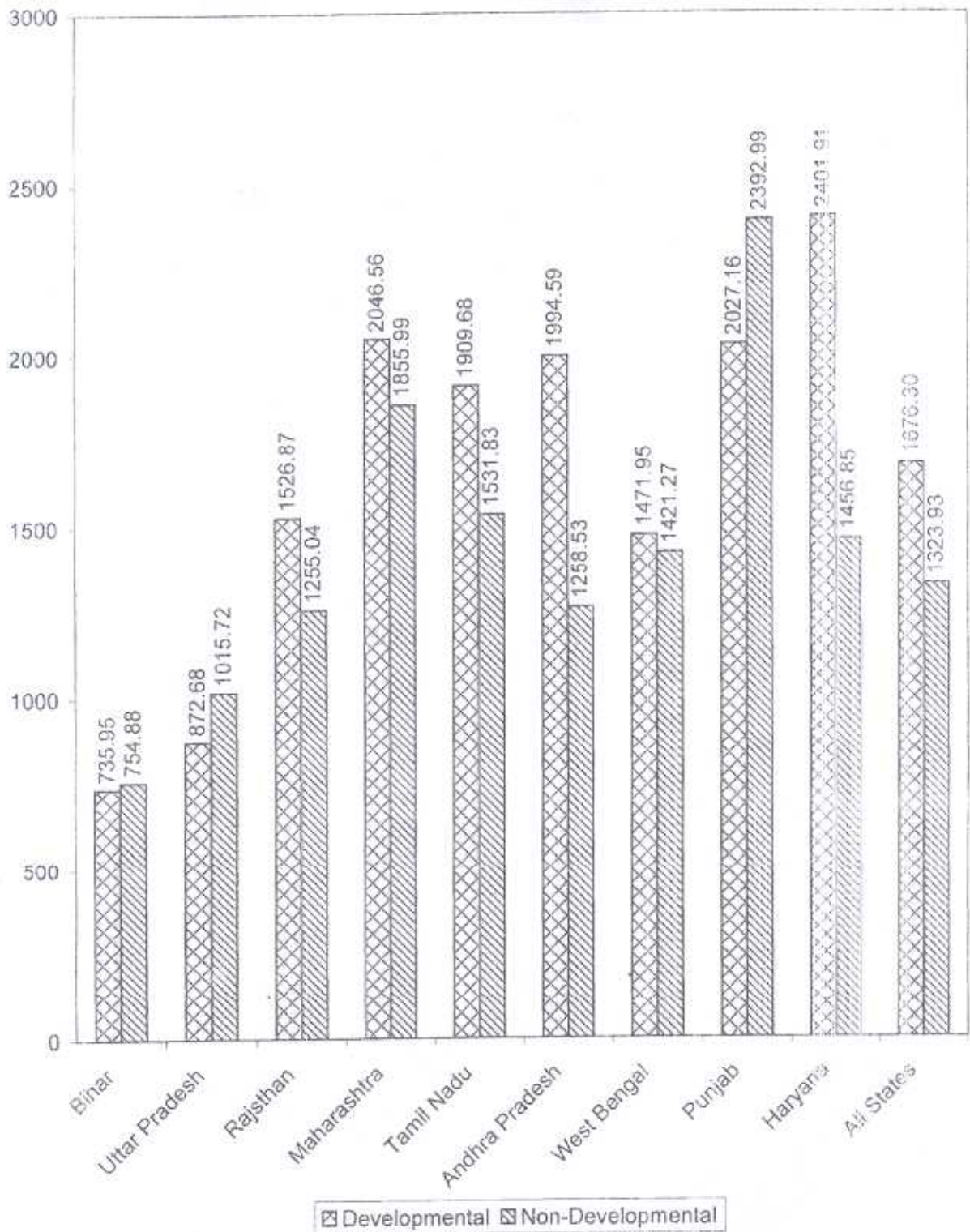
The details of per capita revenue expenditure of individual states during 2001-2002 (Accounts) are given in Table-31. Graphic Presentation of data of selected States has also been given alongwith the table.

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TABLE-31

Per Capita Revenue Expenditure of Individual states during 2001-2002 (Accounts)
(In 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	1994.59	1258.53	3253.12
2.	Bihar	735.95	754.88	1490.83
3.	Chhattisgarh	1463.72	883.49	2347.21
4.	Delhi	2503.99	1080.02	3584.01
5.	Goa	7526.92	3660.99	11187.91
6.	Gujarat	3021.53	1407.97	4429.50
7.	Haryana	2401.91	1456.85	3858.76
8.	Jharkhand	1340.02	863.03	2203.05
9.	Karnataka	2223.42	1268.74	3492.16
10.	Kerala	1871.81	1739.98	3611.79
11.	Madhya Pradesh	1464.17	887.43	2351.60
12.	Maharashtra	2046.56	1855.99	3902.55
13.	Orissa	1296.87	1374.83	2671.70
14.	Punjab	2027.16	2392.99	4420.15
15.	Rajasthan	1526.87	1255.04	2781.91
16.	Tamil Nadu	1909.68	1531.83	3441.51
17.	Uttar Pradesh	872.68	1015.72	1888.40
18.	West Bengal	1471.95	1421.27	2893.22
Hilly States				
19.	Arunachal Pradesh	6278.22	3066.79	9345.01
20.	Assam	1458.57	1090.86	2549.43
21.	Himachal Pradesh	4263.74	3201.32	7465.06
22.	Jammu & Kashmir	2942.73	3050.33	5993.06
23.	Manipur	3195.75	2315.29	5511.04
24.	Meghalaya	3113.42	1832.07	4945.49
25.	Mizoram	8158.09	4343.46	12501.55
26.	Nagaland	3565.24	3505.31	7070.55
27.	Sikkim	7431.70	3567.39	10999.09
28.	Tripura	3345.56	2323.45	5669.01
29.	Uttaranchal	2115.49	1190.92	3306.41
All States		1676.30	1323.93	3000.23

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



2002-2003 (Revised Estimates)

Non-Hilly States

In the -non hilly States, the per capita revenue expenditure was maximum in Goa (Rs. 12600.50) followed by Punjab (Rs. 5175.18), Gujarat (Rs. 4492.34), Haryana (Rs. 4338.18), Tamil Nadu (Rs. 4196.40) and Maharashtra (Rs. 4143.70) . Bihar with Rs. 1638.90 was at minimum level succeeded by Uttar Pradesh (Rs. 2137.35) .The per capita developmental revenue expenditure in these States was maximum in Goa (Rs. 8474.57) followed by Gujarat (Rs. 2839.84) , Haryana (Rs. 2691.78), Punjab (Rs. 2479.61) and Tamil Nadu (Rs. 2325.07). Bihar with Rs.804.97 was at the minimum level succeeded by Uttar Pradesh (Rs.1006.62) and West Bengal (Rs.1416.72).

Hilly States

In the hilly States, the per capita revenue expenditure ranged from Rs.3248.11 in Assam to Rs. 13604.68 in Sikkim . The per Capita developmental revenue expenditure in these States was also maximum in Sikkim (Rs.9336.57) and minimum in Assama (Rs.1908.36).

The details of per capita revenue expenditure of individual states during 2002-2003 (R.E) are given in Table -32. Graphic Presentation of data of selected States has also been given alongwith the table.

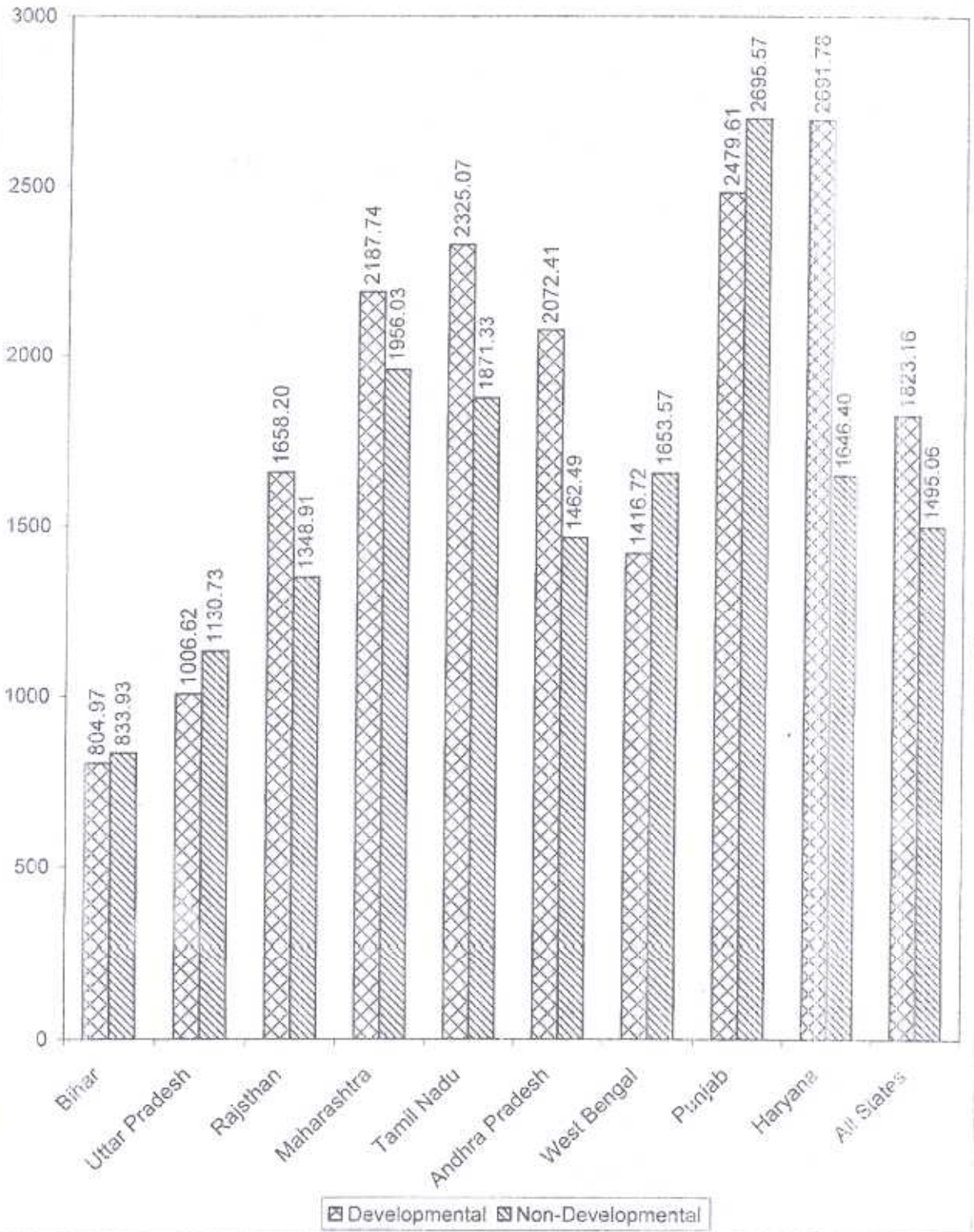
TABLE-32

Per Capita Revenue Expenditure of Individual States during 2002-2003 (R.E)

(In 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	2072.41	1462.49	3534.90
2.	Bihar	804.97	833.93	1638.90
3.	Chhattisgarh	1950.51	1004.49	2955.00
4.	Delhi	2009.74	1273.54	3283.28
4.	Goa	8474.57	4125.93	12600.50
6.	Gujarat	2839.84	1652.50	4492.34
7.	Haryana	2691.78	1646.40	4338.18
8.	Jharkhand	1779.51	1017.85	2797.36
9.	Karnataka	2284.50	1452.26	3736.76
10.	Kerala	2247.85	1841.76	4089.61
11.	Madhya Pradesh	1493.43	1021.44	2514.87
12.	Maharashtra	2187.74	1956.03	4143.77
13.	Orissa	1501.47	1407.08	2908.55
14.	Punjab	2479.61	2695.57	5175.18
15.	Rajasthan	1658.20	1348.91	3007.11
16.	Tamil Nadu	2325.07	1871.33	4196.40
17.	Uttar Pradesh	1006.62	1130.73	2137.35
18.	West Bengal	1416.72	1653.57	3070.29
Hilly States				
19.	Arunachal Pradesh	6725.20	3210.19	9935.39
20.	Assam	1908.36	1339.75	3248.11
21.	Himachal Pradesh	4644.95	4432.33	9077.28
22.	Jammu & Kashmir	2908.16	3192.15	6100.31
23.	Manipur	3868.96	2474.23	6343.19
24.	Meghalaya	3782.38	2319.78	6102.16
25.	Mizoram	8258.16	4674.04	12932.20
26.	Nagaland	3600.05	3856.74	7456.79
27.	Sikkim	9336.57	4268.11	13604.68
28.	Tripura	3387.41	2810.44	6197.85
29.	Uttaranchal	3031.62	1716.88	4748.50
	All States	1823.16	1495.06	3318.22

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



2003-2004 (Budget Estimates)

Non- Hilly States

In the non- hilly States, the per capita revenue expenditure was estimated to be maximum in Goa (Rs. 12846.62) followed by Punjab (Rs. 5660.90), Kerala (Rs.4661.23), Haryana (Rs.4629.15), Gujarat (Rs. 4553.19) and Tamil Nadu ((Rs. 4168.81). Bihar with Rs. 1661.72 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 2325.47). The per capita developmental revenue expenditure was estimated to be maximum in Goa (Rs. 8776.31) followed by Punjab (Rs. 2931.15)Gujarat (Rs. 2862.22) ,Haryana (Rs. 2826.68) and Kerala (Rs.2718.61). Bihar with Rs. 807.84 was estimated at minimum level succeeded by Uttar Pradesh (Rs. 1026.90).

Hilly States

In the hilly States , the per capita revenue expenditure was estimated to range from Rs. 4012.46 in Assam to Rs. 12950.98 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated to be maximum in Sikkim (Rs.8907.82) and minimum in Assam (Rs. 2493.93).

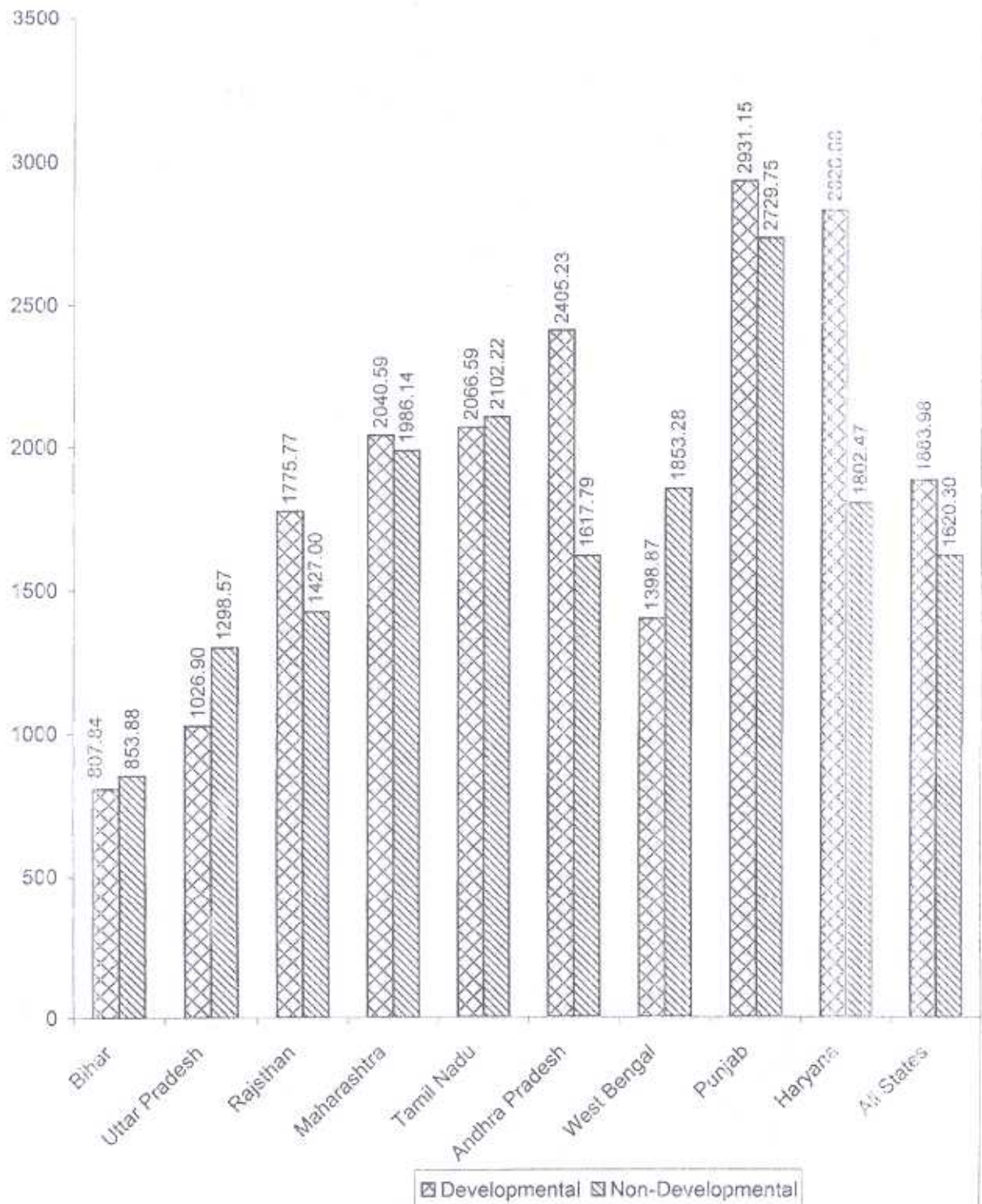
The details of per capita revenue expenditure of Individual States during 2003-2004 (B.E.) are given in Table-33. Graphic Presentation of data of selected States has also been given alongwith the table.

TABLE-33

Per Capita Revenue Expenditure of Individual States during 2003-2004 (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	2405.23	1617.79	4023.02
2.	Bihar	807.84	853.88	1661.72
3.	Chhattisgarh	2362.56	1150.81	3513.37
4.	Delhi	2064.73	1464.57	3529.30
5.	Goa	8776.31	4070.31	12846.62
6.	Gujarat	2862.22	1690.97	4553.19
7.	Haryana	2826.68	1802.47	4629.15
8.	Jharkhand	1462.57	1041.33	2503.90
9.	Karnataka	2355.74	1575.27	3931.01
10.	Kerala	2718.61	1942.62	4661.23
11.	Madhya Pradesh	1420.71	1166.50	2587.21
12.	Maharashtra	2040.59	1986.14	4026.73
13.	Orissa	1655.13	1645.02	3300.15
14.	Punjab	2931.15	2729.75	5660.90
15.	Rajasthan	1775.77	1427.00	3202.77
16.	Tamil Nadu	2066.59	2102.22	4168.81
17.	Uttar Pradesh	1026.90	1298.57	2325.47
18.	West Bengal	1398.87	1853.28	3252.15
Hilly States				
19.	Arunachal Pradesh	5931.77	3412.18	9343.95
20.	Assam	2493.93	1518.53	4012.46
21.	Himachal Pradesh	4616.52	4673.23	9289.75
22.	Jammu & Kashmir	2982.93	3006.92	5989.85
23.	Manipur	3601.17	2512.59	6113.76
24.	Meghalaya	4287.66	2325.27	6612.93
25.	Mizoram	6808.86	5054.64	11863.50
26.	Nagaland	3926.57	3979.10	7905.67
27.	Sikkim	8907.82	4043.16	12950.98
28.	Tripura	3376.61	3007.96	6384.57
29.	Uttaranchal	4071.59	2323.71	6395.30
	All States	1883.98	1620.30	3504.28

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



Percentage Distribution of Revenue Expenditure Among States

2001-2002 (Accounts).

Of the total revenue expenditure of Rs. 310595.01 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 90% and the remaining less than 10% of total revenue expenditure was incurred by hilly States during the year 2001-2002(Accounts).

Non -Hilly States

In the non- hilly States, the percentage of revenue expenditure of a State to total revenue expenditure of all the States during 2001-2002 (Accounts) was maximum in Maharashtra (12.29%) followed by Uttar Pradesh (10.23%) , Andhra Pradesh (7.96%) ,West Bengal (7.53%), Gujarat (7.31%) and Tamil Nadu (6.92%) .The percentage of revenue expenditure of a State to total revenue expenditure of all the States was minimum in Goa (0.49%) succeeded by Chhattisgarh (1.58%) Delhi (1.62%) and Jharkhand (1.93%).

Hilly States

The major Hilly States of Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Assam spent 1.97%, 1.47%, 0.91% and 2.21% respectively on revenue expenditure of total revenue expenditure incurred by all the States and the remaining hilly States spent less than 1% each during 2001-2002 (Accounts).

The details of percentage distribution of revenue expenditure as well as percentage of developmental revenue expenditure and non -developmental revenue expenditure among States during 2001-2002(Accounts) are given in table-34.

TABLE-34

**Percentage Distribution of Revenue Expenditure among States
during 2001-2002 (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	8.74	6.98	7.96
2.	Bihar	3.57	4.64	4.04
3.	Chhattisgarh	1.77	1.35	1.58
4.	Delhi	2.03	1.11	1.62
5.	Goa	0.59	0.36	0.49
6.	Gujarat	8.93	5.27	7.31
7.	Haryana	2.96	2.28	2.66
8.	Jharkhand	2.10	1.71	1.93
9.	Karnataka	6.81	4.92	5.98
10.	Kerala	3.45	4.06	3.72
11.	Madhya Pradesh	5.16	3.96	4.63
12.	Maharashtra	11.53	13.24	12.29
13.	Orissa	2.76	3.71	3.18
14.	Punjab	2.87	4.29	3.49
15.	Rajasthan	5.04	5.25	5.14
16.	Tamil Nadu	6.87	6.98	6.92
17.	Uttar Pradesh	8.46	12.47	10.23
18.	West Bengal	6.85	8.38	7.53
Hilly States				
19.	Arunachal Pradesh	0.40	0.25	0.33
20.	Assam	2.26	2.14	2.21
21.	Himachal Pradesh	1.51	1.43	1.47
22.	Jammu & Kashmir	1.73	2.27	1.97
23.	Manipur	0.45	0.41	0.43
24.	Meghalaya	0.42	0.31	0.37
25.	Mizoram	0.42	0.29	0.36
26.	Nagaland	0.42	0.52	0.47
27.	Sikkim	0.24	0.14	0.20
28.	Tripura	0.62	0.54	0.58
29.	Uttaranchal	1.04	0.74	0.91
All States		100.00	100.00	100.00

2002-2003 (Revised Estimates)

Of the total revenue expenditure of Rs.349174.04 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 90% and the remaining less than 10% of total revenue expenditure was incurred by hilly States during the year 2002-2003 (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 during 2002-2003(R.E.) was maximum in Maharashtra (11.70%) followed by Uttar Pradesh (10.51%) , Andhra Pradesh (7.81%) , Tamil Nadu (7.58%), West Bengal (7.21%) and Gujarat (6.69%) . The percentage of revenue expenditure of a state to total revenue expenditure incurred by all the States was minimum in Goa (0.50%) succeeded by Delhi (1.36%), Chhattisgarh (1.81%) and Jharkhand (2.22%) .

Hilly States

The major hilly States of Assam, Himachal Pradesh, Uttarakhand and Jammu & Kashmir spent 2.55% ,1.61%, 1.19% and 1.84% respectively on revenue expenditure of the total revenue expenditure incurred by all the States and the remaining hilly States spent less than 1% each during 2002-2003 (R.E.).

The details of percentage distribution of revenue expenditure as well as developmental revenue expenditure and non developmental revenue expenditure among States during 2002-2003 (R.E) are given in table 35.

TABLE-35

**Percentage Distribution of Revenue Expenditure among States
during 2002-2003 (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	8.33	7.17	7.81
2.	Bihar	3.59	4.54	4.02
3.	Chhattisgarh	2.18	1.37	1.81
4.	Delhi	1.52	1.17	1.36
5.	Goa	0.62	0.37	0.50
6.	Gujarat	7.70	5.46	6.69
7.	Haryana	3.05	2.27	2.70
8.	Jharkhand	2.57	1.79	2.22
9.	Karnataka	6.41	4.97	5.76
10.	Kerala	3.79	3.79	3.79
11.	Madhya Pradesh	4.86	4.05	4.49
12.	Maharashtra	11.31	12.33	11.77
13.	Orissa	2.93	3.35	3.12
14.	Punjab	3.21	4.26	3.68
15.	Rajasthan	5.05	5.01	5.03
16.	Tamil Nadu	7.65	7.51	7.58
17.	Uttar Pradesh	9.01	12.34	10.51
18.	West Bengal	6.05	8.62	7.21
Hilly States				
19.	Arunachal Pradesh	0.39	0.23	0.32
20.	Assam	2.72	2.33	2.55
21.	Himachal Pradesh	1.50	1.75	1.61
22.	Jammu & Kashmir	1.59	2.13	1.84
23.	Manipur	0.49	0.39	0.45
24.	Meghalaya	0.47	0.35	0.41
25.	Mizoram	0.39	0.27	0.34
26.	Nagaland	0.39	0.50	0.44
27.	Sikkim	0.27	0.15	0.22
28.	Tripura	0.58	0.58	0.58
29.	Uttaranchal	1.38	0.95	1.19
All States		100.00	100.00	100.00

2003-2004 (Budget Estimates)

Of the total revenue expenditure of Rs.374877.54 crore (excluding expenditure incurred on State Lotteries) estimated to incur by all the States, the percentage share of revenue expenditure estimated to incur by non-hilly States was more than 89% and the remaining less than 11% of total revenue expenditure was estimated to incur by hilly States during the year 2003-2004 (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 during 2003-2004 (B.E.) was estimated to be maximum in Uttar Pradesh (10.87%) followed by Maharashtra (10.81%), Andhra Pradesh (8.38%), West Bengal (7.21%), Tamil Nadu (7.09%) and Gujarat (6.42%) .The percentage of revenue expenditure of a state to total revenue expenditure estimated to incur by all the States was minimum in Goa (0.49%) succeeded by Delhi (1.41%), Jharkhand (1.88%) Chhattisgarh (2.05%) and Haryana (2.73%).

Hilly States

The major hilly States of Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to spend 2.98%,1.55%,1.73% and 1.51% 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 during 2003-04 (B.E.).

The details of percentage distribution of revenue expenditure as well as developmental revenue expenditure and non-developmental revenue expenditure among States during 2003-2004 (B.E) are given in table 36.

TABLE-36

**Percentage Distribution of Revenue Expenditure among States
during 2003 -2004 (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	9.32	7.29	8.38
2.	Bihar	3.49	4.29	3.86
3.	Chhattisgarh	2.56	1.45	2.05
2.	Delhi	1.53	1.26	1.41
3.	Goa	0.63	0.34	0.49
4.	Gujarat	7.51	5.16	6.42
5.	Haryana	3.10	2.30	2.73
6.	Jharkhand	2.04	1.69	1.88
9.	Karnataka	6.38	4.96	5.72
10.	Kerala	4.41	3.67	4.07
11.	Madhya Pradesh	4.49	4.29	4.40
12.	Maharashtra	10.19	11.53	10.81
13.	Orissa	3.12	3.60	3.34
14.	Punjab	3.66	3.97	3.81
15.	Rajasthan	5.25	4.91	5.09
16.	Tamil Nadu	6.54	7.73	7.09
17.	Uttar Pradesh	8.93	13.13	10.87
18.	West Bengal	5.77	8.89	7.21
Hilly States				
19.	Arunachal Pradesh	0.33	0.22	0.28
20.	Assam	3.45	2.44	2.98
21.	Himachal Pradesh	1.44	1.69	1.55
22.	Jammu & Kashmir	1.60	1.87	1.73
23.	Manipur	0.44	0.36	0.41
24.	Meghalaya	0.51	0.32	0.42
25.	Mizoram	0.31	0.27	0.29
26.	Nagaland	0.41	0.48	0.44
27.	Sikkim	0.25	0.13	0.20
28.	Tripura	0.55	0.57	0.56
29.	Uttaranchal	1.79	1.19	1.51
All States		100.00	100.00	100.00

Details of Items covered under Revenue Receipts and Revenue Expenditure

Items covered under Revenue Receipts

- I. State Tax Revenue**
 1. Agricultural Income Tax
 2. Taxes on Professions, Trades, Callings & Employment
 3. Land Revenue
 4. Stamps and Registration fees
 5. Urban immovable Property Tax
 6. Sales Tax
 7. State Excise
 8. Taxes on Vehicles
 9. Taxes on Goods and Passengers
 10. Taxes and Duties on Electricity
 11. Entertainment Tax
 12. Other-Taxes and Duties
- II State Non-Tax Revenue**
 1. Interest Receipts
 2. Dividends and Profits
 3. General Services
(excluding State Lotteries)
 4. Social Services
 - i) Education, Sports, Art and Culture
 - ii) Medical and Public Health and Family Welfare
 - iii) Housing
 - iv) Urban Development
 - v) Labour and Employment
 - vi) Social Security and Welfare
 - vii) Water Supply & Sanitation
 - viii) Others
 5. Fiscal Services
 6. Economic Services
 - i) Crop Husbandry
 - ii) Animal Husbandry
 - iii) Fisheries

- iv) Forestry and Wildlife
- v) Co-operation
- vi) Other Agricultural Programmes
- vii) Major and Medium Irrigation Projects
- viii) Minor Irrigation
- ix) Power
- x) Village and Small Industries
- xi) Industries
- xii) Ports and Light Houses
- xiii) Road Transport
- xiv) Tourism
- xv) Petroleum
- xvi) Plantation
- xvii) Others

iii) Share in Central Taxes

- 1. Income Tax
- 2. 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)

Items covered under Revenue Expenditure.

I. Developmental Expenditure

- A) Social Services
 - 1. Education, sports, art and culture.
 - 2. Medical and Public Health
 - 3. Family Welfare
 - 4. Water supply and sanitation.

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

B) Economic Services.

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

II. Non Developmental Revenue Expenditure

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

