



GOVERNMENT OF HARYANA

**ANALYSIS
OF
STATES FINANCES
2011-2012**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2013**

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FOREWORD

The present report entitled as “ Analysis of States Finances 2011-12” is an annual publication of Department of Economic & Statistical Analysis, Haryana. In this publication, an attempt has been made to compare the basic statistics relating to receipts and expenditure of all the 28 States using various parameters such as percentage of revenue receipts collected by a State from its own sources and from Central sources, per capita State’s own tax revenue, per capita revenue receipts, per capita share in Central taxes, per capita development expenditure etc. For better comparison, States have been grouped into ‘Non-Special Category States’ and ‘Special Category States’.

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

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

Panchkula
Dated the 7th February,2013.

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

PREFACE

With the advent of planning era, the budgetary operations of the Government have assumed vital importance. The budget has become a major instrument of policy as changes in receipts structure as well as expenditure significantly affect the level of national output. The increase in the role of Govt. activity is mainly on account of social and economic responsibility. In order to run the administration smoothly and to meet the development expenditure, the State Governments raise their revenue through various sources.

The present brochure presents some of the basic statistics relating to receipts and expenditure of all the States in Indian Union by using various parameters. An attempt has been made to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2009-2010 (Accounts), 2010-2011 [Revised Estimates (R.E.)] and 2011-2012 [Budget Estimates (B.E.)] The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2011-2012) issued by Reserve Bank of India.

This report has been prepared by Sh. Bijender Kumar, Research Officer with the assistance of Smt. Saroj Mehra, Assistance Research Officer and Smt. Kamlesh, Sr. Scale Stenographer under the supervision and overall guidance of Sh. J.S. Dalal, Joint Director.

Panchkula
Dated the 7th February, 2013

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

Summary of Findings

States Finances is a comparative study of State Govt. Budgets. There are two major components of State Resources i.e. (i) State Own Tax Revenue and (ii) State Own Non-Tax Revenue. States Own Tax Revenue are received from Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, Stamps and Registration, Taxes on Goods and Passengers, Taxes and Duties on Electricity and other Taxes and Duties on Commodities and Services etc. whereas revenue received from Interest Receipts, dividends and profits, General Services, Social Services, Economic Services etc. are sub-component of State Own Non-Tax Revenue. 3rd component of revenue receipt is transfer from Central Government Transfer from Centre is mainly consists of State Share in Central Taxes, Grant from Plan Scheme etc. Transfer from Centre Govt. have their limitations, therefore, State Governments depend upon their own resources for revenue generation.

Analysis of States Finances 2011-12 presents a comparative study of receipts and expenditure of all the States. The report comprises per capita state's own tax revenue, per capita revenue receipts, per capita total receipts and per capita developmental expenditure. All the 28 States have been grouped into 'non-special category States' and 'special category States'. 11 States namely Arunchal Pradesh, Assam. Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand all situated in hilly areas have been taken in special category and rest of the 17 states in non-special category.

A State's Own Tax-Revenue

The analysis revealed that out of total State's Own Tax Revenue of ₹ 363061.05 crore collected by all the States during the year 2009-10 (Accounts), 60.77% of the State's Own Tax Revenue came from Sales Tax, 13.32 % from State excise, 10.90% from Stamps and Registration fees, 5.27 % from Tax on Vehicles, 1.42% from Land Revenue and the remaining 8.31 % from other taxes and duties.

In the non-special category States, the percentage share of sales tax of a State to total State's Own tax revenue was maximum in Jharkhand (75.53%) and minimum in Madhya Pradesh (44.72%), whereas it was 68.33% in Haryana. In special category states, the percentage share of sales tax of a state to total state's own tax revenue was maximum in Manipur (83.29%) and minimum in Sikkim(54.31%).

B Per Capita State's Own Tax Revenue

In the non-special category states, per capita state's own tax revenue receipts from sales tax was minimum in Bihar (₹ 400.76) and maximum in Kerala (₹ 3734.18) except Goa where it was (₹ 6718.41) during the year 2009-10. The per capita revenue receipts from Land revenue was maximum in Gujarat (₹ 200.55) and minimum in Haryana (₹ 3.80). The per capita revenue receipts from State excise was maximum in Karnataka (₹ 1185.38) followed by Tamil Nadu (₹ 1009.08), Haryana (₹ 830.25) Punjab (₹ 772.40) and Andhra Pradesh (₹ 699.59) and it was minimum in Gujarat (₹11.39) due to prohibition in the State. The per capita revenue receipts from taxes on vehicles was maximum in Goa (₹ 618.35) and minimum in Bihar (₹ 36.03) whereas it was ₹ 111.72 in Haryana. The per capita revenue from Stamps and Registration fees was maximum in Maharashtra (₹974.99) and minimum in Jharkhand (₹ 88.98) whereas it was ₹ 521.60 in Haryana.

In the special category states, the per capita revenue receipts from sales tax was minimum in Nagaland (₹ 601.00) and maximum in Uttarkhand (₹ 2316.33). The per capita revenue receipts from land revenue was maximum in Sikkim (₹ 45.17) and minimum in Maghalaya (₹ 1.00). The per capita revenue receipts from taxes on vehicles was maximum in Himachal Pradesh (₹199.96) and minimum in Manipur (₹ 18.13). The per capita revenue receipts from Stamps and Registration Fees was less than ₹ 57.0 in all the special category states except in Uttarakhand (₹411.03), Himachal Pradesh (₹169.25) and Sikkim (₹74.67).

C Revenue Receipts

Out of the total revenue receipts of ₹ 768136.24 crore of all the 28 States during the year 2009-10 (Accounts), 58.86% was collected by the state's themselves, constituting 47.27% as states own tax revenue and 11.60% as state's own Non-Tax revenue. The remaining 41.14 % was received from the Centre in the form of share in Central Taxes (21.48%) and grants (19.66%).

In the non-special category states, the percentage of revenue receipts collected by a state to its total revenue receipts was maximum in Goa (85.20%) followed by Punjab (79.85%), Maharashtra (77.62%), Gujarat (77.25%) Haryana (76.03%), Kerala (74.60%) etc. The revenue received in the form of share in Central taxes to total revenue receipts was minimum in Haryana (8.45%) and Bihar received the maximum (51.24%). So far as percentage share of Grants from Centre is concerned, it was minimum in Goa (4.37%) whereas it was maximum in Jharkhand (27.73%).

D Developmental Revenue Expenditure as percentage of total revenue Expenditure

In the non-special category states, developmental revenue expenditure as percentage of total revenue expenditure during the year 2009-10 (Accounts) was maximum in Chhatisgrah (72.09%) followed by Haryana (69.02%), Goa (68.04%), Karnataka (67.95%), Andhra Pradesh (66.15%) and Gujarat (64.97%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (41.72%).

The per-capita developmental revenue expenditure was maximum in Goa (₹ 16921.00) followed by Haryana (₹7029.08), Maharashtra (₹5554.44), Karnataka (₹ 5512.04) Gujarat (₹ 5457.37), Tamil Nadu (₹ 5251.41), and Chhatisgrah (₹ 5229.70) in the non-special category states. The per capita developmental revenue expenditure was minimum in Bihar (₹ 2116.32).

E Comparative position of States' Own Tax Revenue as Percentage of Total Revenue Receipt during the last six years

In the non-special category States, the percentage of States' own tax revenue to total revenue receipts was 51.24%, 49.34%, 49.76%, 50.90%, 51.27% and 51.91% during the years 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 (RE) and 2011-12 (BE) respectively, whereas in Haryana State it was 60.87%, 58.82%, 63.16%, 62.97%, 62.88% and 62.49% during the same period. In the special category states, the percentage of states own tax Revenue to total revenue receipts was 18.35%, 17.55%, 18.20%, 18.56%, 17.31% and 17.71% during the same period.

F Comparative position of Development Expenditure as Percentage of Total Expenditure during the last six years

In the non-special category States, the percentage of Development Expenditure to total expenditure was 63.33%, 65.07%, 67.63%, 66.28%, 66.60% and 66.65% during the years 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 (RE) and 2011-12 (BE) respectively, whereas in Haryana State it was 72.12%, 72.60%, 74.19%, 74.04%, 72.24% and 72.37% during the same period. In the special category states, the percentage of states Development Expenditure to total Expenditure was 65.06%, 64.95%, 65.89%, 63.88%, 64.59% and 62.74% during the same period.

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CHAPTER - I

INTRODUCTION

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

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

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

1.4 This is the 43rd report in the series started from the year 1968-69 only. In this report, an attempt has been made to compare the receipts of States Governments with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non development activities for the year 2009-2010 (Accounts), 2010-2011 (Revised Estimates) and 2011-2012 (Budget Estimates). In order to present a meaningful comparison, all the 28 States have been grouped into non- special category and special category States.

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

Non-Special Category States

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

Special Category States are

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

CHAPTER-II

Structure of State's Own Tax Revenue

2.1 2009-2010 (Accounts)

Out of the total State's own Tax Revenue of ₹ 363061.05 crore collected by all the States during 2009-2010 (Accounts), 60.77% of the State's own Tax Revenue came from Sales Tax, 13.32% from State Excise, 10.90% from Stamps and Registration fees, 5.27% from Taxes on Vehicles, 1.42% from Land Revenue and the remaining 8.31% from other Taxes and Duties.

2.1 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (5.50%) and minimum in Haryana (0.07%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (22.72%) whereas it was 15.58% in Haryana. Gujarat with 0.25% was at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (75.53%) and minimum in Madhya Pradesh (44.72%) whereas it was 68.33% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (8.36%) and minimum in Haryana (2.10%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.01% in Odisha to 18.23% in Maharashtra whereas it was 9.79% in Haryana.

2.1 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.06% in Meghalaya to 2.57% in Mizoram and Arunachal Pradesh. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (1.74%) and maximum in Sikkim (25.69%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 54.31% in Sikkim to 83.29% in Manipur. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (9.27%) and minimum in Manipur (2.22%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.36% in Mizoram to 11.20% in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Revenue of States during 2009-2010 (Accounts) are given in Table 2.1(a) & 2.1(b).

Table-2.1(a)
State's Own Tax Revenue of States during 2009-10(Accounts)

(₹ Crore)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	221.56	5848.59	23640.22	1995.30	2638.63	831.42	35175.72
2	Bihar	123.96	1081.68	3839.29	345.13	997.90	1701.71	8089.67
3	Chhattisgarh	159.69	1187.72	3712.16	351.88	583.13	1128.69	7123.27
4	Goa	10.61	104.46	1142.13	105.12	111.25	288.77	1762.34
5	Gujarat	1161.20	65.94	18199.79	1542.64	2556.72	3213.95	26740.24
6	Haryana	9.43	2059.02	9032.37	277.07	1293.57	548.05	13219.51
7	Jharkhand	60.00	500.00	4200.00	400.00	274.94	125.42	5560.36
8	Karnataka	127.88	6946.32	15832.67	1961.60	2627.57	3082.56	30578.60
9	Kerala	53.93	1514.81	12770.89	1131.10	1896.41	257.88	17625.02
10	Madhya Pradesh	180.03	2951.94	7723.82	919.01	1783.15	3714.86	17272.81
11	Maharashtra	714.04	5056.63	32676.02	2682.30	10773.65	7203.68	59106.32
12	Odisha	292.17	849.05	5408.76	611.23	359.96	1461.17	8982.34
13	Punjab	15.31	2100.92	7577.49	554.74	1550.94	240.08	12039.48
14	Rajasthan	147.66	2300.48	10163.53	1372.87	1362.94	1066.79	16414.27
15	Tamil Nadu	116.66	6740.68	22661.52	2024.64	3662.16	1341.01	36546.67
16	Uttar Pradesh	663.14	5666.06	20825.18	1403.50	4562.23	757.49	33877.60
17	West Bengal	928.92	1443.81	10509.64	774.34	1814.22	1429.05	16899.98
Sub Total-I		4986.19	46418.11	209915.48	18452.47	38849.37	28392.58	347014.20
Special Category								
18	Arunachal Pradesh	4.46	23.79	130.23	13.07	1.88	-0.01	173.42
19	Assam	116.91	239.19	3535.26	177.26	108.45	809.65	4986.72
20	Himachal Pradesh	14.54	500.26	1487.40	133.97	113.40	324.95	2574.52
21	Jammu & Kashmir	5.79	270.00	2130.00	92.70	64.88	511.39	3074.76
22	Manipur	0.81	4.70	163.28	4.35	4.26	18.63	196.03
23	Meghalaya	0.26	90.29	321.39	13.61	11.02	7.72	444.29
24	Mizoram	2.76	2.10	85.94	6.71	0.39	9.68	107.58
25	Nagaland	0.63	3.14	132.22	16.73	1.19	26.60	180.51
26	Sikkim	2.71	57.27	121.07	7.88	4.48	29.53	222.94
27	Tripura	5.54	61.09	374.93	37.14	18.15	30.19	527.04
28	Uttarakhand	8.80	704.64	2246.84	184.56	398.70	15.50	3559.04
Sub Total-II		163.21	1956.47	10728.56	687.98	726.80	1783.83	16046.85
Total (I+II) All States		5149.40	48374.58	220644.04	19140.45	39576.17	30176.41	363061.05

Table-2.1(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax Revenue of States during 2009-10 (Accounts)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	0.63	16.63	67.21	5.67	7.50	2.36	100.00
	2 Bihar	1.53	13.37	47.46	4.27	12.34	21.04	100.00
	3 Chhattisgarh	2.24	16.67	52.11	4.94	8.19	15.85	100.00
	4 Goa	0.60	5.93	64.81	5.96	6.31	16.39	100.00
	5 Gujarat	4.34	0.25	68.06	5.77	9.56	12.02	100.00
	6 Haryana	0.07	15.58	68.33	2.10	9.79	4.15	100.00
	7 Jharkhand	1.08	8.99	75.53	7.19	4.94	2.26	100.00
	8 Karnataka	0.42	22.72	51.78	6.41	8.59	10.08	100.00
	9 Kerala	0.31	8.59	72.46	6.42	10.76	1.46	100.00
	10 Madhya Pradesh	1.04	17.09	44.72	5.32	10.32	21.51	100.00
	11 Maharashtra	1.21	8.56	55.28	4.54	18.23	12.19	100.00
	12 Odisha	3.25	9.45	60.22	6.80	4.01	16.27	100.00
	13 Punjab	0.13	17.45	62.94	4.61	12.88	1.99	100.00
	14 Rajasthan	0.90	14.02	61.92	8.36	8.30	6.50	100.00
	15 Tamil Nadu	0.32	18.44	62.01	5.54	10.02	3.67	100.00
	16 Uttar Pradesh	1.96	16.73	61.47	4.14	13.47	2.24	100.00
	17 West Bengal	5.50	8.54	62.19	4.58	10.74	8.46	100.00
	Sub Total-I	1.44	13.38	60.49	5.32	11.20	8.18	100.00
Special Category								
	18 Arunachal Pradesh	2.57	13.72	75.10	7.54	1.08	-0.01	100.00
	19 Assam	2.34	4.80	70.89	3.55	2.17	16.24	100.00
	20 Himachal Pradesh	0.56	19.43	57.77	5.20	4.40	12.62	100.00
	21 Jammu & Kashmir	0.19	8.78	69.27	3.01	2.11	16.63	100.00
	22 Manipur	0.41	2.40	83.29	2.22	2.17	9.50	100.00
	23 Meghalaya	0.06	20.32	72.34	3.06	2.48	1.74	100.00
	24 Mizoram	2.57	1.95	79.88	6.24	0.36	9.00	100.00
	25 Nagaland	0.35	1.74	73.25	9.27	0.66	14.74	100.00
	26 Sikkim	1.22	25.69	54.31	3.53	2.01	13.25	100.00
	27 Tripura	1.05	11.59	71.14	7.05	3.44	5.73	100.00
	28 Uttrakhand	0.25	19.80	63.13	5.19	11.20	0.44	100.00
	Sub Total-II	1.02	12.19	66.86	4.29	4.53	11.12	100.00
	Total (I+II) All States	1.42	13.32	60.77	5.27	10.90	8.31	100.00

2.2 2010- 2011 (R.E.)

Out of the total State's Own Tax Revenue of ₹ 458271.87 crore collected by all the States during 2010-2011 (R.E), 61.52% of the State's Own Tax Revenue came from Sales Tax , 12.58% from State Excise, 11.39% from Stamps and Registration fees, 4.98% from Taxes on Vehicles, 1.50% from Land Revenue and the remaining 8.04% from other Taxes and Duties.

2.2(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.92%) and minimum in Haryana (0.09 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (21.35%) whereas it was 12.68% in Haryana. Gujarat with 0.18% was at the bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Jharkhand (75.46%) and minimum in Madhya Pradesh (50.05%) whereas it was 70.88% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan (7.73%) and minimum in Haryana (2.02%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.24% in Odisha to 19.24% in Maharashtra whereas it was 10.95% in Haryana.

2.2 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.05% in Himachal Pradesh to 2.76% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (1.69%) and maximum in Sikkim (23.84%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 58.84% in Himachal Pradesh to 82.05% in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Nagaland (11.92%) and minimum in Manipur (2.56%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.54% in Nagaland to 9.84 % in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's own Tax Revenue of States during 2010-2011 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

Table-2.2(a)
State's own Tax Revenue of States during 2010-11(R. E.)

(₹ Crore)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	145.00	7912.00	31838.00	2778.00	3600.00	1147.74	47420.74
2	Bihar	112.17	1400.00	5662.69	450.00	1215.00	1739.32	10579.18
3	Chhattisgarh	170.00	1390.00	4524.13	410.00	650.35	1184.50	8328.98
4	Goa	9.72	130.00	1495.00	99.00	130.39	316.98	2181.09
5	Gujarat	1500.00	62.22	23995.77	1725.00	3499.98	3885.48	34668.45
6	Haryana	15.57	2200.00	12300.00	350.00	1900.00	586.50	17352.07
7	Jharkhand	66.00	525.00	4503.00	440.00	302.50	130.78	5967.28
8	Karnataka	143.32	8125.00	20540.00	2250.00	3500.35	3490.00	38048.67
9	Kerala	159.64	1799.79	15835.90	1233.39	2617.05	276.73	21922.50
10	Madhya Pradesh	400.24	3525.00	10200.00	1130.00	2200.00	2924.59	20379.83
11	Maharashtra	1195.61	5800.00	40815.00	3471.00	14140.27	8073.63	73495.51
12	Odisha	405.32	1000.00	6500.00	715.00	450.00	1538.16	10608.48
13	Punjab	17.00	2640.00	10000.00	700.00	2500.00	1538.74	17395.74
14	Rajasthan	185.06	2460.00	12300.00	1500.00	1750.00	1220.64	19415.70
15	Tamil Nadu	95.03	7929.95	30370.81	2576.76	4599.47	3553.09	49125.11
16	Uttar Pradesh	809.66	6770.07	24465.62	1135.21	6081.73	1423.35	40685.64
17	West Bengal	1260.49	1812.47	13275.72	1006.64	2265.14	1679.54	21300.00
Sub Total-I		6689.83	55481.50	268621.64	21970.00	51402.23	34709.77	438874.97
Special Category								
18	Arunachal Pradesh	5.50	26.16	150.84	15.00	2.06	0.00	199.56
19	Assam	131.60	323.13	4318.61	220.19	123.09	793.69	5910.31
20	Himachal Pradesh	1.57	577.43	2004.41	150.03	124.47	548.77	3406.68
21	Jammu & Kashmir	5.22	307.00	2572.69	113.10	72.73	572.30	3643.04
22	Manipur	0.92	10.36	201.14	6.43	4.85	27.25	250.95
23	Meghalaya	2.99	100.19	324.16	15.64	8.60	10.23	461.81
24	Mizoram	2.80	2.15	101.86	6.80	0.70	9.84	124.15
25	Nagaland	0.81	3.62	155.00	25.60	1.17	28.59	214.79
26	Sikkim	3.82	55.50	139.23	9.00	3.13	22.16	232.84
27	Tripura	5.82	75.00	450.00	44.57	19.97	31.11	626.47
28	Uttarakhand	11.73	686.93	2888.00	225.30	425.65	88.69	4326.30
Sub Total-II		172.78	2167.47	13305.94	831.66	786.42	2132.63	19396.90
Total (I+II) All States		6862.61	57648.97	281927.58	22801.66	52188.65	36842.40	458271.87

Table-2.2(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2010-11(R. E.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.31	16.68	67.14	5.86	7.59	2.42	100.00
2	Bihar	1.06	13.23	53.53	4.25	11.48	16.44	100.00
3	Chhattisgarh	2.04	16.69	54.32	4.92	7.81	14.22	100.00
4	Goa	0.45	5.96	68.54	4.54	5.98	14.53	100.00
5	Gujarat	4.33	0.18	69.22	4.98	10.10	11.21	100.00
6	Haryana	0.09	12.68	70.88	2.02	10.95	3.38	100.00
7	Jharkhand	1.11	8.80	75.46	7.37	5.07	2.19	100.00
8	Karnataka	0.38	21.35	53.98	5.91	9.20	9.17	100.00
9	Kerala	0.73	8.21	72.24	5.63	11.94	1.26	100.00
10	Madhya Pradesh	1.96	17.30	50.05	5.54	10.79	14.35	100.00
11	Maharashtra	1.63	7.89	55.53	4.72	19.24	10.99	100.00
12	Odisha	3.82	9.43	61.27	6.74	4.24	14.50	100.00
13	Punjab	0.10	15.18	57.49	4.02	14.37	8.85	100.00
14	Rajasthan	0.95	12.67	63.35	7.73	9.01	6.29	100.00
15	Tamil Nadu	0.19	16.14	61.82	5.25	9.36	7.23	100.00
16	Uttar Pradesh	1.99	16.64	60.13	2.79	14.95	3.50	100.00
17	West Bengal	5.92	8.51	62.33	4.73	10.63	7.89	100.00
Sub Total-I		1.52	12.64	61.21	5.01	11.71	7.91	100.00
Special Category								
18	Arunachal Pradesh	2.76	13.11	75.59	7.52	1.03	0.00	100.00
19	Assam	2.23	5.47	73.07	3.73	2.08	13.43	100.00
20	Himachal Pradesh	0.05	16.95	58.84	4.40	3.65	16.11	100.00
21	Jammu & Kashmir	0.14	8.43	70.62	3.10	2.00	15.71	100.00
22	Manipur	0.37	4.13	80.15	2.56	1.93	10.86	100.00
23	Meghalaya	0.65	21.70	70.19	3.39	1.86	2.22	100.00
24	Mizoram	2.26	1.73	82.05	5.48	0.56	7.93	100.00
25	Nagaland	0.38	1.69	72.16	11.92	0.54	13.31	100.00
26	Sikkim	1.64	23.84	59.80	3.87	1.34	9.52	100.00
27	Tripura	0.93	11.97	71.83	7.11	3.19	4.97	100.00
28	Uttarakhand	0.27	15.88	66.75	5.21	9.84	2.05	100.00
Sub Total-II		0.89	11.17	68.60	4.29	4.05	10.99	100.00
Total (I+II) All States		1.50	12.58	61.52	4.98	11.39	8.04	100.00

2.3 2011-2012 (B.E.)

Out of the total State's Own Tax Revenue of ₹ 539584.97 Crore estimated by all the States during 2011-2012 (B.E.), 61.90% of the State's Own Tax Revenue was estimated from Sales Tax, 12.93% from State Excise, 11.53 % from Stamps and Registration fees, 5.19% from Taxes on Vehicles, 1.41% from Land Revenue and the remaining 7.03% from other Taxes and Duties.

2.3(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (6.12%) and minimum in Haryana (0.08%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (20.80%) whereas it was 12.00% in Haryana. Gujarat with 0.17% was estimated at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax revenue was estimated maximum in Jharkhand (75.22%) and minimum in Madhya Pradesh (51.17%) whereas Haryana share was 70.48%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Rajasthan (7.73%) and minimum in Haryana (2.57%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.14% in Odisha to 18.73% in Maharashtra whereas it was 11.75% in Haryana.

2.3 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.05% in Himachal Pradesh to 2.66% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Mizoram (1.33%) and maximum in Sikkim (25.06%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 59.50% in Sikkim to 78.09 % in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was estimated maximum in Nagaland (11.09 %) and minimum in Jammu and Kashmir (2.95%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.50% in Nagaland to 10.17% in Uttarakhand.

The details of State's Own Tax Revenue and percentage of various State's Own Tax Revenue to total State's Own Tax Revenue of States during 2011-2012 (B.E) are given in Tables 2.3 (a) & 2.3 (b).

Table-2.3(a)
State's Own Tax Revenue of States during 2011-12(B. E.)

(₹ Crore)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	146.00	9014.40	38305.60	3433.60	4240.00	1298.71	56438.31
2	Bihar	125.20	1790.00	6508.00	537.00	1600.00	2022.70	12582.90
3	Chhattisgarh	200.03	1626.00	5487.82	450.00	750.00	1316.60	9830.45
4	Goa	12.15	147.00	1780.00	115.00	148.10	342.01	2544.26
5	Gujarat	1800.00	66.58	26000.00	1900.00	5000.00	4279.32	39045.90
6	Haryana	16.09	2400.00	14100.00	515.00	2350.00	625.80	20006.89
7	Jharkhand	95.94	700.00	5897.08	556.00	450.00	141.00	7840.02
8	Karnataka	190.03	9115.00	24170.00	2630.00	4030.00	3682.07	43817.10
9	Kerala	162.84	2059.05	19427.90	1410.73	3252.17	328.84	26641.53
10	Madhya Pradesh	500.31	4050.00	11830.00	1285.00	2000.00	3453.00	23118.31
11	Maharashtra	1497.13	8500.00	46000.00	4000.00	15677.14	8011.79	83686.06
12	Odisha	465.00	1200.00	7563.58	842.25	510.00	1725.01	12305.84
13	Punjab	19.00	3250.00	11800.00	800.00	2900.00	1638.70	20407.70
14	Rajasthan	196.06	2623.00	13490.00	1650.00	1900.00	1490.39	21349.45
15	Tamil Nadu	70.82	10191.20	37196.12	3235.25	6492.54	2601.09	59787.02
16	Uttar Pradesh	245.87	8124.08	32000.00	2329.95	6993.99	640.29	50334.18
17	West Bengal	1694.37	2418.83	17024.44	1358.97	3002.92	2190.47	27690.00
Sub Total-I		7436.84	67275.14	318580.54	27048.75	61296.86	35787.79	517425.92
Special Category								
18	Arunachal Pradesh	6.05	28.78	173.46	17.00	2.27	0.00	227.56
19	Assam	141.62	400.00	4875.00	270.00	145.00	734.31	6565.93
20	Himachal Pradesh	1.90	709.74	2444.27	173.08	142.76	568.07	4039.82
21	Jammu & Kashmir	7.36	333.00	3025.00	123.20	75.58	618.70	4182.84
22	Manipur	1.05	12.11	242.20	15.65	15.52	31.31	317.84
23	Meghalaya	3.23	124.42	418.20	18.59	12.29	11.65	588.38
24	Mizoram	10.64	2.30	135.23	8.76	2.50	13.74	173.17
25	Nagaland	0.87	3.91	185.50	27.86	1.26	31.79	251.19
26	Sikkim	3.82	67.44	160.11	10.00	3.26	24.47	269.10
27	Tripura	5.82	82.50	598.00	44.57	19.97	32.62	783.48
28	Uttarakhand	13.48	727.67	3187.60	249.53	483.85	97.61	4759.74
Sub Total-II		195.84	2491.87	15444.57	958.24	904.26	2164.27	22159.05
Total (I+II) All States		7632.68	69767.01	334025.11	28006.99	62201.12	37952.06	539584.97

Table-2.3(b)
Various State's Own Tax Revenue as Percentage of Total State's Own Tax
Revenue of States during 2011-12(B. E.)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	0.26	15.97	67.87	6.08	7.51	2.30	100.00
2	Bihar	1.00	14.23	51.72	4.27	12.72	16.07	100.00
3	Chhattisgarh	2.03	16.54	55.82	4.58	7.63	13.39	100.00
4	Goa	0.48	5.78	69.96	4.52	5.82	13.44	100.00
5	Gujarat	4.61	0.17	66.59	4.87	12.81	10.96	100.00
6	Haryana	0.08	12.00	70.48	2.57	11.75	3.13	100.00
7	Jharkhand	1.22	8.93	75.22	7.09	5.74	1.80	100.00
8	Karnataka	0.43	20.80	55.16	6.00	9.20	8.40	100.00
9	Kerala	0.61	7.73	72.92	5.30	12.21	1.23	100.00
10	Madhya Pradesh	2.16	17.52	51.17	5.56	8.65	14.94	100.00
11	Maharashtra	1.79	10.16	54.97	4.78	18.73	9.57	100.00
12	Odisha	3.78	9.75	61.46	6.84	4.14	14.02	100.00
13	Punjab	0.09	15.93	57.82	3.92	14.21	8.03	100.00
14	Rajasthan	0.92	12.29	63.19	7.73	8.90	6.98	100.00
15	Tamil Nadu	0.12	17.05	62.21	5.41	10.86	4.35	100.00
16	Uttar Pradesh	0.49	16.14	63.58	4.63	13.90	1.27	100.00
17	West Bengal	6.12	8.74	61.48	4.91	10.84	7.91	100.00
Sub Total-I		1.44	13.00	61.57	5.23	11.85	6.92	100.00
Special Category								
18	Arunachal Pradesh	2.66	12.65	76.23	7.47	1.00	0.00	100.00
19	Assam	2.16	6.09	74.25	4.11	2.21	11.18	100.00
20	Himachal Pradesh	0.05	17.57	60.50	4.28	3.53	14.06	100.00
21	Jammu & Kashmir	0.18	7.96	72.32	2.95	1.81	14.79	100.00
22	Manipur	0.33	3.81	76.20	4.92	4.88	9.85	100.00
23	Meghalaya	0.55	21.15	71.08	3.16	2.09	1.98	100.00
24	Mizoram	6.14	1.33	78.09	5.06	1.44	7.93	100.00
25	Nagaland	0.35	1.56	73.85	11.09	0.50	12.66	100.00
26	Sikkim	1.42	25.06	59.50	3.72	1.21	9.09	100.00
27	Tripura	0.74	10.53	76.33	5.69	2.55	4.16	100.00
28	Uttarakhand	0.28	15.29	66.97	5.24	10.17	2.05	100.00
Sub Total-II		0.88	11.25	69.70	4.32	4.08	9.77	100.00
Total (I+II) All States		1.41	12.93	61.90	5.19	11.53	7.03	100.00

Per Capita State's Own Tax Revenue

2009- 2010 (Accounts)

2.4 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue during 2009-10 (Accounts) was maximum in Gujarat (₹ 200.55) and minimum in Haryana (₹3.80). The per capita revenue receipt from State Excise was maximum in Karnataka (₹1185.38) followed by Tamil Nadu (₹ 1009.08), Haryana (₹ 830.25), Punjab (₹ 772.40) and Andhra Pradesh (₹ 699.59). The per capita State Excise was minimum in Gujarat (₹ 11.39) due to prohibition in the State. The per capita revenue receipt from Sales Tax was minimum in Bihar (₹ 400.76) and maximum in Kerala (3734.18) followed by Haryana (₹ 3642.08) except Goa where it was ₹ 6718.41. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 618.35) and minimum in Bihar (₹ 36.03) whereas it was ₹ 71.68 in Uttar Pradesh, ₹ 87.69 in West Bengal, ₹ 111.72 in Haryana, ₹ 129.45 in Jharkand and ₹ 130.17 in Madhya Pradesh. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (₹ 974.99) followed by Goa (₹ 654.41), Punjab (₹ 570.20), Kerala (₹ 554.51), Tamil Nadu (₹ 548.23) and Haryana (₹ 521.60).

2.4 (b) Special Category States

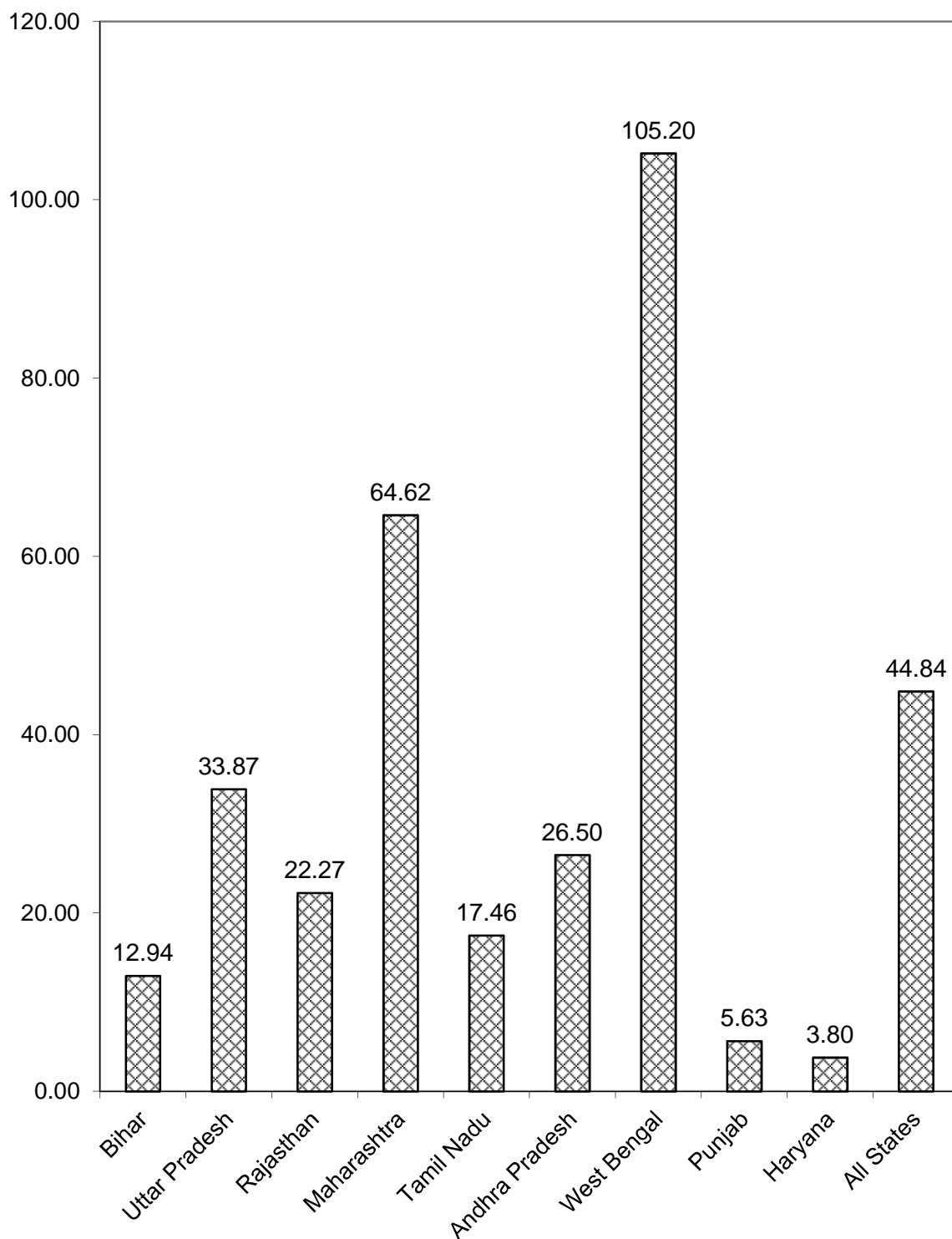
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Sikkim (₹ 45.17), followed by Assam (₹ 38.97), Arunachal Pradesh (₹ 37.17), Mizoram (₹ 27.60), Himachal Pradesh (₹ 21.70), Tripura (₹ 15.39), and Uttarakhand (₹ 9.07). In the remaining special category States, it was less than ₹ 6.00. The per capita revenue receipt from State Excise ranged from ₹ 14.27 in Nagaland to ₹954.50 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 601.00 in Nagaland to ₹ 2316.33 in Uttarakhand. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (₹ 199.96) and minimum in Manipur (₹ 18.13). The per capita revenue receipt from Stamps and Registration fees was less than ₹ 60.00 in all the special category States except in Uttarakhand (₹ 411.03), Himachal Pradesh (₹ 169.25) and Sikkim (₹ 74.67).

The details of per capita State's Own Tax Revenue of States during 2009-2010 (Accounts) are given in Table 2.4. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

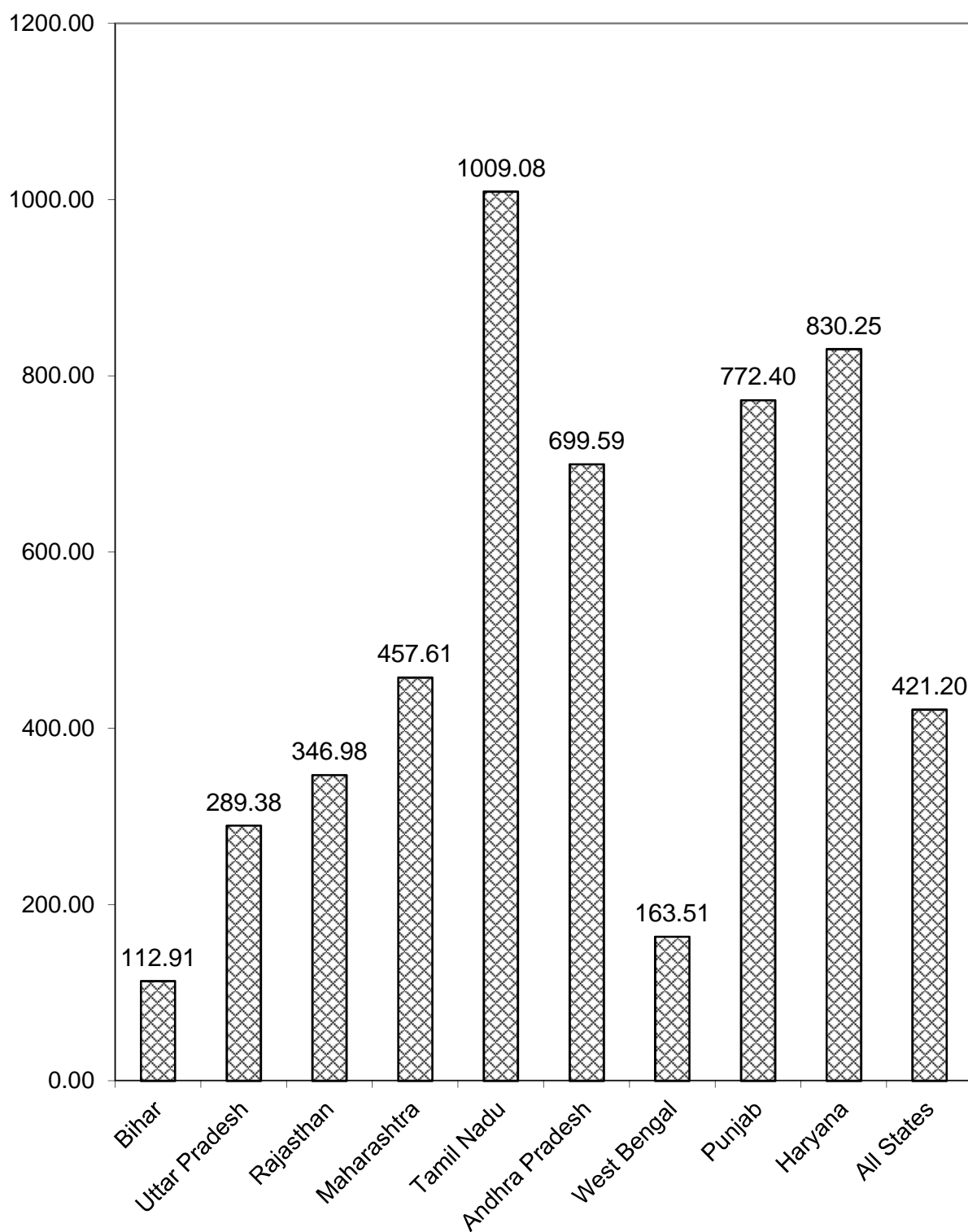
Table-2.4
Per Capita State's Own Tax Revenue of States
during 2009-10(Accounts)

		(In ₹)						
Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	26.50	699.59	2827.78	238.67	315.63	99.45	4207.62
2	Bihar	12.94	112.91	400.76	36.03	104.16	177.63	844.43
3	Chhattisgarh	67.10	499.04	1559.73	147.85	245.01	474.24	2992.97
4	Goa	62.41	614.47	6718.41	618.35	654.41	1698.65	10366.71
5	Gujarat	200.55	11.39	3143.31	266.43	441.58	555.09	4618.35
6	Haryana	3.80	830.25	3642.08	111.72	521.60	220.99	5330.45
7	Jharkhand	19.42	161.81	1359.22	129.45	88.98	40.59	1799.47
8	Karnataka	21.82	1185.38	2701.82	334.74	448.39	526.03	5218.19
9	Kerala	15.77	442.93	3734.18	330.73	554.51	75.40	5153.51
10	Madhya Pradesh	25.50	418.12	1094.03	130.17	252.57	526.18	2446.57
11	Maharashtra	64.62	457.61	2957.11	242.74	974.99	651.92	5348.99
12	Odisha	72.68	211.21	1345.46	152.05	89.54	363.48	2234.41
13	Punjab	5.63	772.40	2785.84	203.95	570.20	88.26	4426.28
14	Rajasthan	22.27	346.98	1532.96	207.07	205.57	160.90	2475.76
15	Tamil Nadu	17.46	1009.08	3392.44	303.09	548.23	200.75	5471.06
16	Uttar Pradesh	33.87	289.38	1063.59	71.68	233.00	38.69	1730.21
17	West Bengal	105.20	163.51	1190.22	87.69	205.46	161.84	1913.93
Aggregate-I		46.30	430.99	1949.08	171.33	360.72	263.63	3222.04
Special Category								
18	Arunachal Pradesh	37.17	198.25	1085.25	108.92	15.67	-0.08	1445.17
19	Assam	38.97	79.73	1178.42	59.09	36.15	269.88	1662.24
20	Himachal Pradesh	21.70	746.66	2220.00	199.96	169.25	485.00	3842.57
21	Jammu & Kashmir	5.03	234.78	1852.17	80.61	56.42	444.69	2673.70
22	Manipur	3.38	19.58	680.33	18.13	17.75	77.63	816.79
23	Meghalaya	1.00	347.27	1236.12	52.35	42.38	29.69	1708.81
24	Mizoram	27.60	21.00	859.40	67.10	3.90	96.80	1075.80
25	Nagaland	2.86	14.27	601.00	76.05	5.41	120.91	820.50
26	Sikkim	45.17	954.50	2017.83	131.33	74.67	492.17	3715.67
27	Tripura	15.39	169.69	1041.47	103.17	50.42	83.86	1464.00
28	Uttarakhand	9.07	726.43	2316.33	190.27	411.03	15.98	3669.11
Aggregate-II		22.83	273.63	1500.50	96.22	101.65	249.49	2244.31
Overall		44.84	421.20	1921.15	166.66	344.59	262.75	3161.18

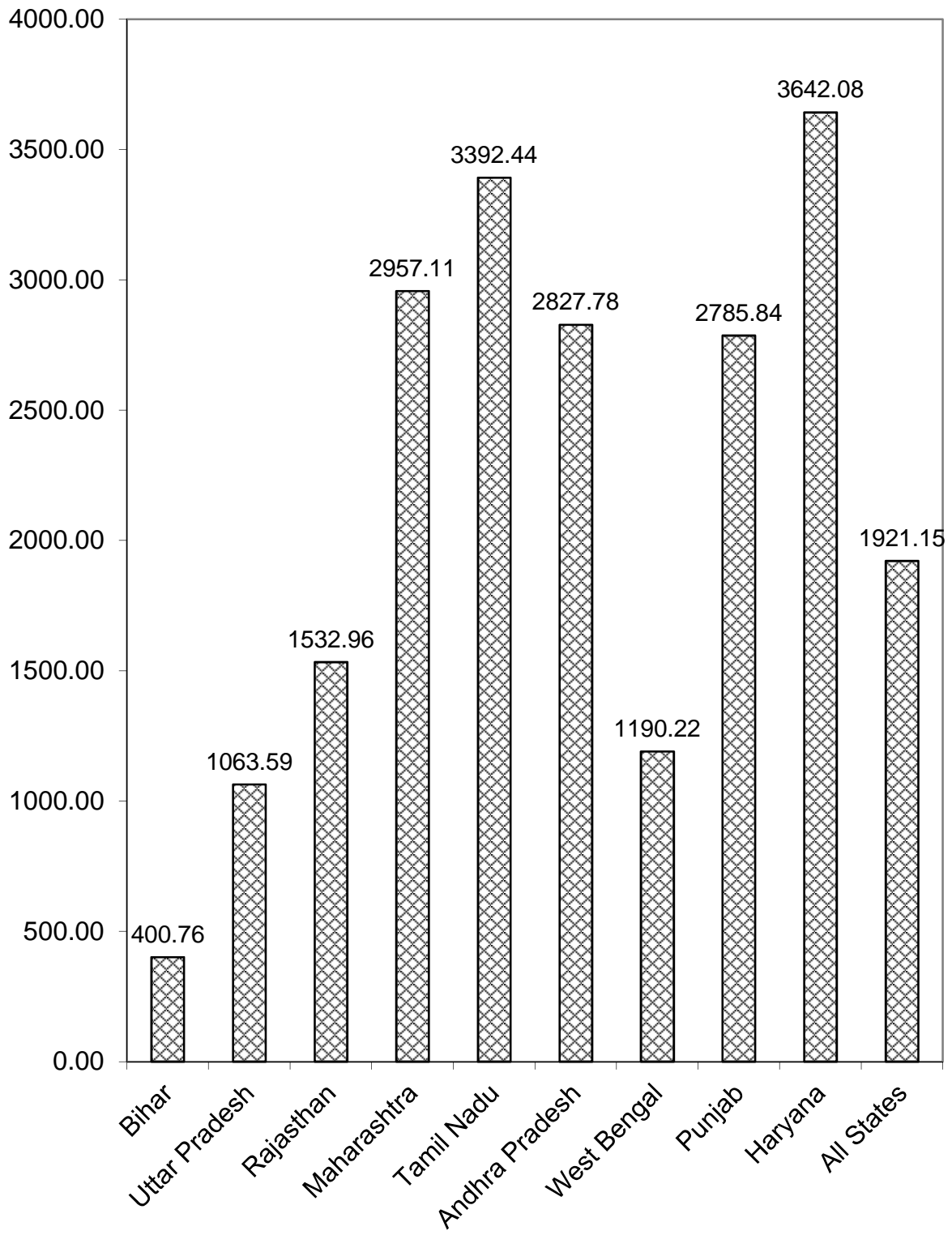
**Per Capita Land Revenue of Selected States
during 2009-10 (Accounts) (In ₹)**



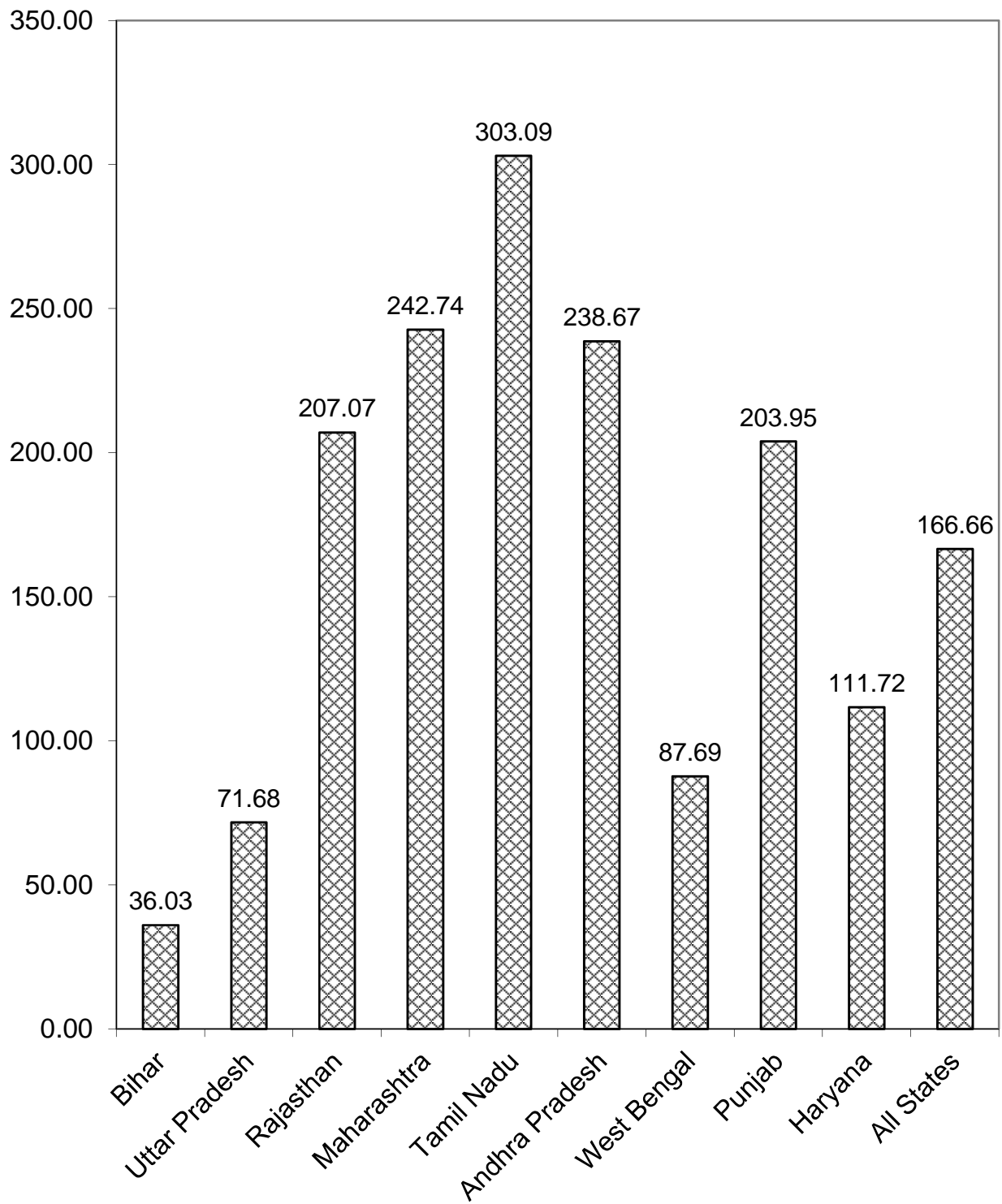
**Per Capita State Excise of Selected states
during 2009-10 (Accounts) (In ₹)**



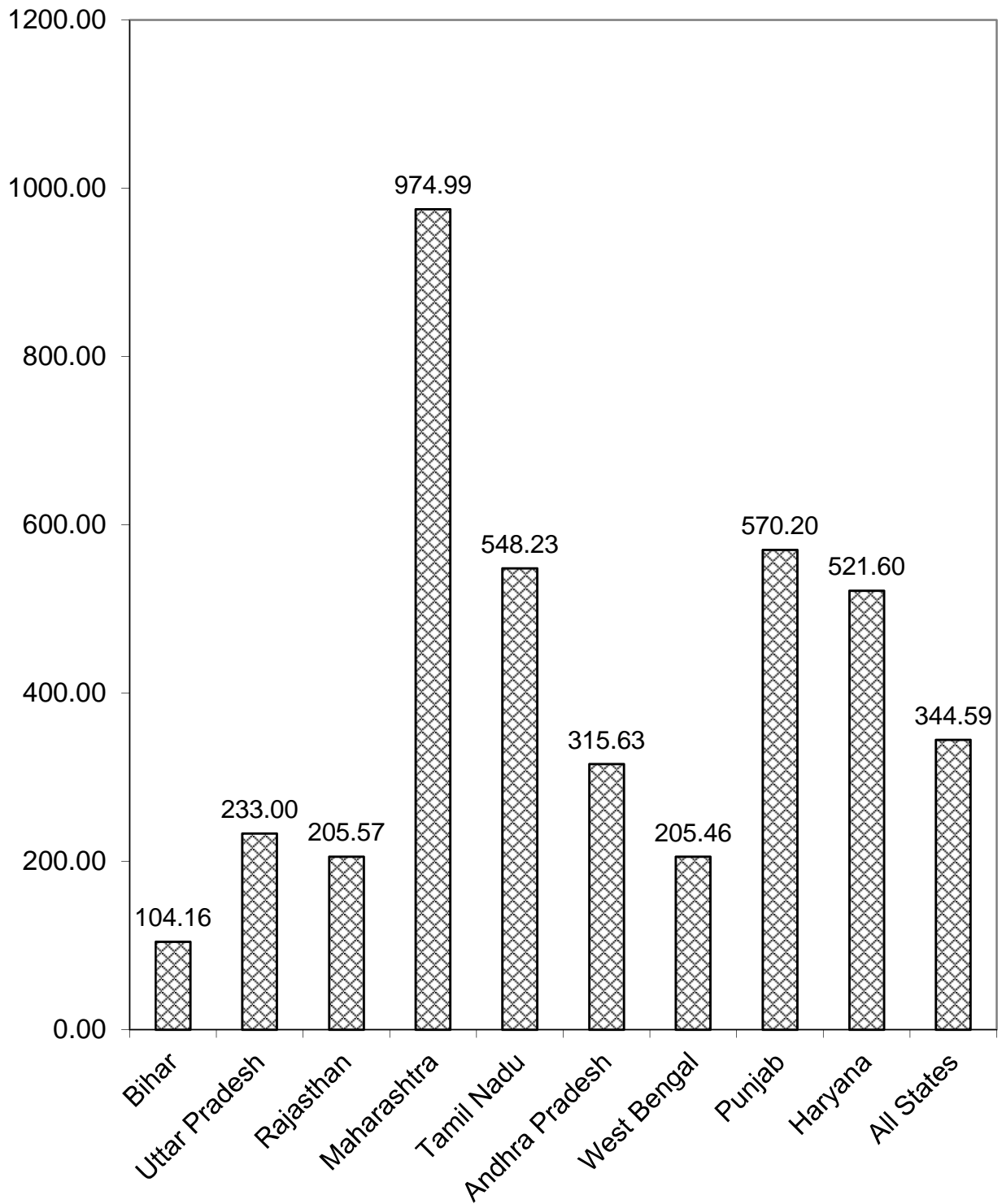
**Per Capita Sales Tax of Selected States
during 2009-10 (Accounts) (In ₹)**



**Per Capita Taxes on Vehicles of Selected States
during 2009-10 (Accounts) (In ₹)**



**Per Capita Stamps & Registration fees of Selected States
during 2009-10 (Accounts) (In ₹)**



2010-2011 (R. E.)

2.5 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue during 2010-11 (R.E.) was maximum in Gujarat (₹ 255.54) and minimum in Haryana (₹ 6.15). The per capita revenue receipt from State Excise was maximum in Karnataka (₹ 1372.47) followed by Tamil Nadu (₹ 1178.30), Punjab (₹ 956.52) and Haryana (₹ 869.57). The per capita revenue receipts from State Excise were minimum in Gujarat (₹ 10.60) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from ₹ 582.58 in Bihar to ₹ 4861.66 in Haryana except Goa where it was ₹ 8794.12. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (₹ 582.35) and minimum in Bihar (₹ 46.30) whereas it was ₹ 138.34 in Haryana. The per capita revenue receipts from Stamps and Registration fees were maximum in Maharashtra (₹ 1262.52) and minimum in Jharkhand (₹ 96.65).

2.5 (b) Special Category States

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Sikkim (₹ 63.67) followed by Arunachal Pradesh (₹ 45.83), Assam (₹ 43.29) and Mizoram (₹ 28.00) In the remaining special category States, it was less than ₹ 17.00. The per capita revenue receipt from State Excise ranged from ₹ 16.45 in Nagaland to ₹ 925.00 in Sikkim. The per capita revenue receipt from Sales Tax ranged from ₹ 704.55 in Nagaland to ₹ 2947.66 in Himachal Pradesh. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 227.58) and minimum in Manipur (₹ 26.79). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than ₹ 60.00 except in Uttarakhand (₹ 429.95), Himachal Pradesh (₹ 183.04) and Jammu & Kashmir (₹ 62.16).

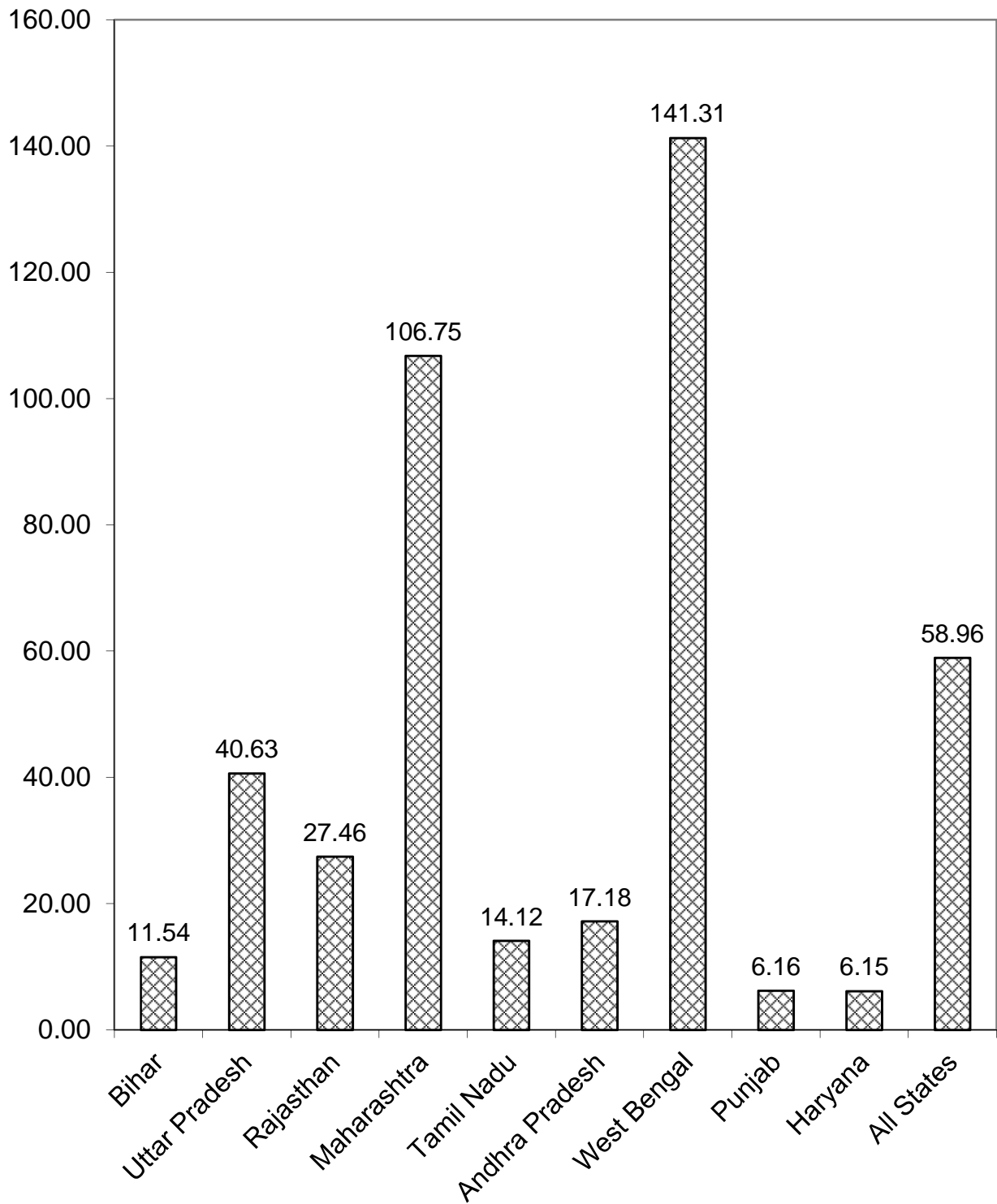
The details of per capita State's own Tax Revenue of States during 2010-2011 (R.E) are given in Table 2.5. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.5
Per Capita State's Own Tax Revenue of States
during 2010-11(R. E.)

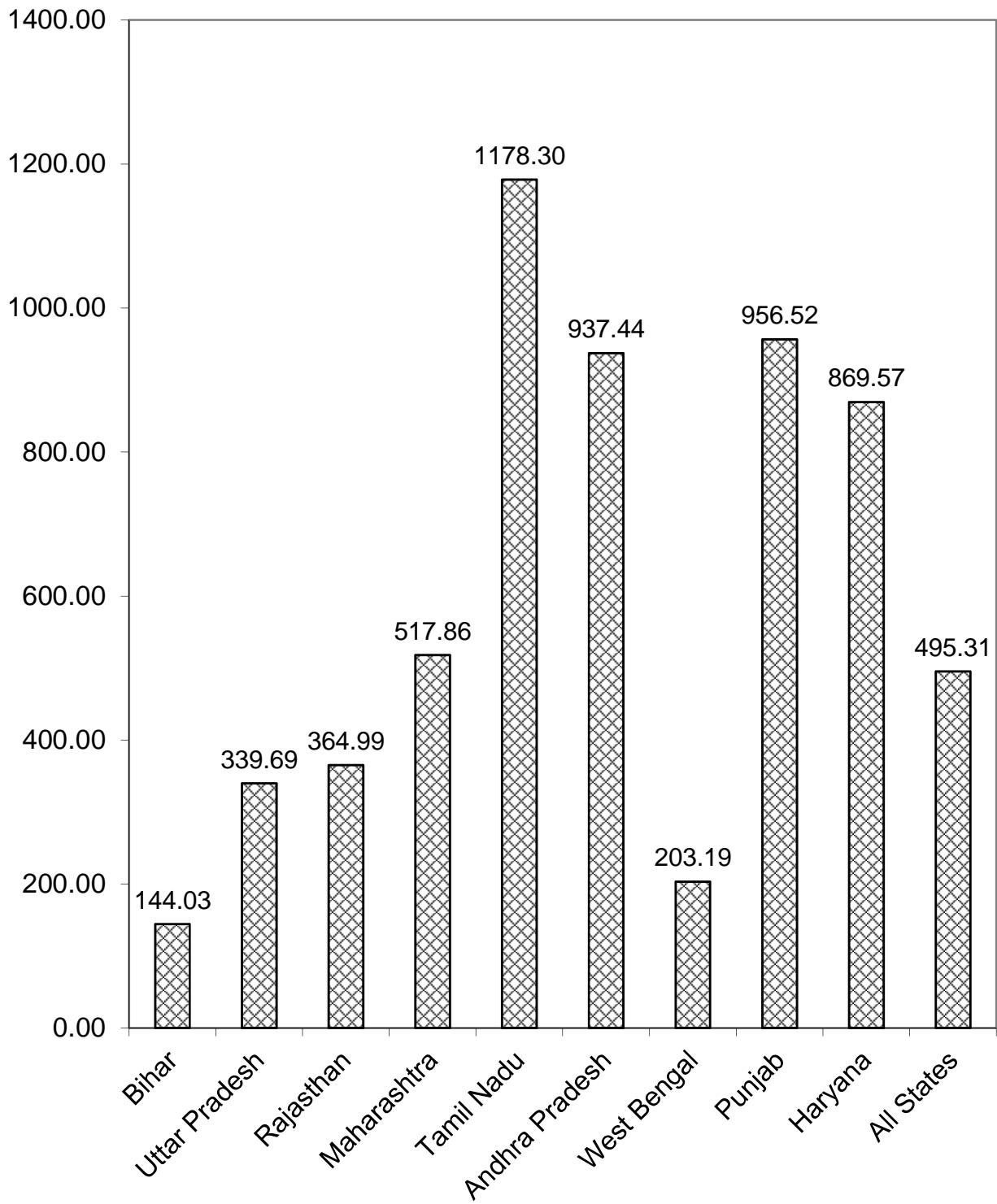
(In ₹)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	17.18	937.44	3772.27	329.15	426.54	135.99	5618.57
	2 Bihar	11.54	144.03	582.58	46.30	125.00	178.94	1088.39
	3 Chhattisgarh	70.54	576.76	1877.23	170.12	269.85	491.49	3456.01
	4 Goa	57.18	764.71	8794.12	582.35	767.00	1864.59	12829.94
	5 Gujarat	255.54	10.60	4087.87	293.87	596.25	661.92	5906.04
	6 Haryana	6.15	869.57	4861.66	138.34	750.99	231.82	6858.53
	7 Jharkhand	21.09	167.73	1438.66	140.58	96.65	41.78	1906.48
	8 Karnataka	24.21	1372.47	3469.59	380.07	591.28	589.53	6427.14
	9 Kerala	46.27	521.68	4590.12	357.50	758.57	80.21	6354.35
	10 Madhya Pradesh	55.82	491.63	1422.59	157.60	306.83	407.89	2842.38
	11 Maharashtra	106.75	517.86	3644.20	309.91	1262.52	720.86	6562.10
	12 Odisha	99.83	246.31	1600.99	176.11	110.84	378.86	2612.93
	13 Punjab	6.16	956.52	3623.19	253.62	905.80	557.51	6302.80
	14 Rajasthan	27.46	364.99	1824.93	222.55	259.64	181.10	2880.67
	15 Tamil Nadu	14.12	1178.30	4512.75	382.88	683.43	527.95	7299.42
	16 Uttar Pradesh	40.63	339.69	1227.58	56.96	305.15	71.42	2041.43
	17 West Bengal	141.31	203.19	1488.31	112.85	253.94	188.29	2387.89
Aggregate-I		61.29	508.31	2461.03	201.28	470.93	318.00	4020.84
Special Category								
	18 Arunachal Pradesh	45.83	218.00	1257.00	125.00	17.17	0.00	1663.00
	19 Assam	43.29	106.29	1420.60	72.43	40.49	261.08	1944.18
	20 Himachal Pradesh	2.31	849.16	2947.66	220.63	183.04	807.01	5009.82
	21 Jammu & Kashmir	4.46	262.39	2198.88	96.67	62.16	489.15	3113.71
	22 Manipur	3.83	43.17	838.08	26.79	20.21	113.54	1045.63
	23 Meghalaya	11.50	385.35	1246.77	60.15	33.08	39.35	1776.19
	24 Mizoram	28.00	21.50	1018.60	68.00	7.00	98.40	1241.50
	25 Nagaland	3.68	16.45	704.55	116.36	5.32	129.95	976.32
	26 Sikkim	63.67	925.00	2320.50	150.00	52.17	369.33	3880.67
	27 Tripura	16.17	208.33	1250.00	123.81	55.47	86.42	1740.19
	28 Utrkhand	11.85	693.87	2917.17	227.58	429.95	89.59	4370.00
Aggregate-II		23.86	299.37	1837.84	114.87	108.62	294.56	2679.13
Overall		58.96	495.31	2422.27	195.91	448.39	316.54	3937.38

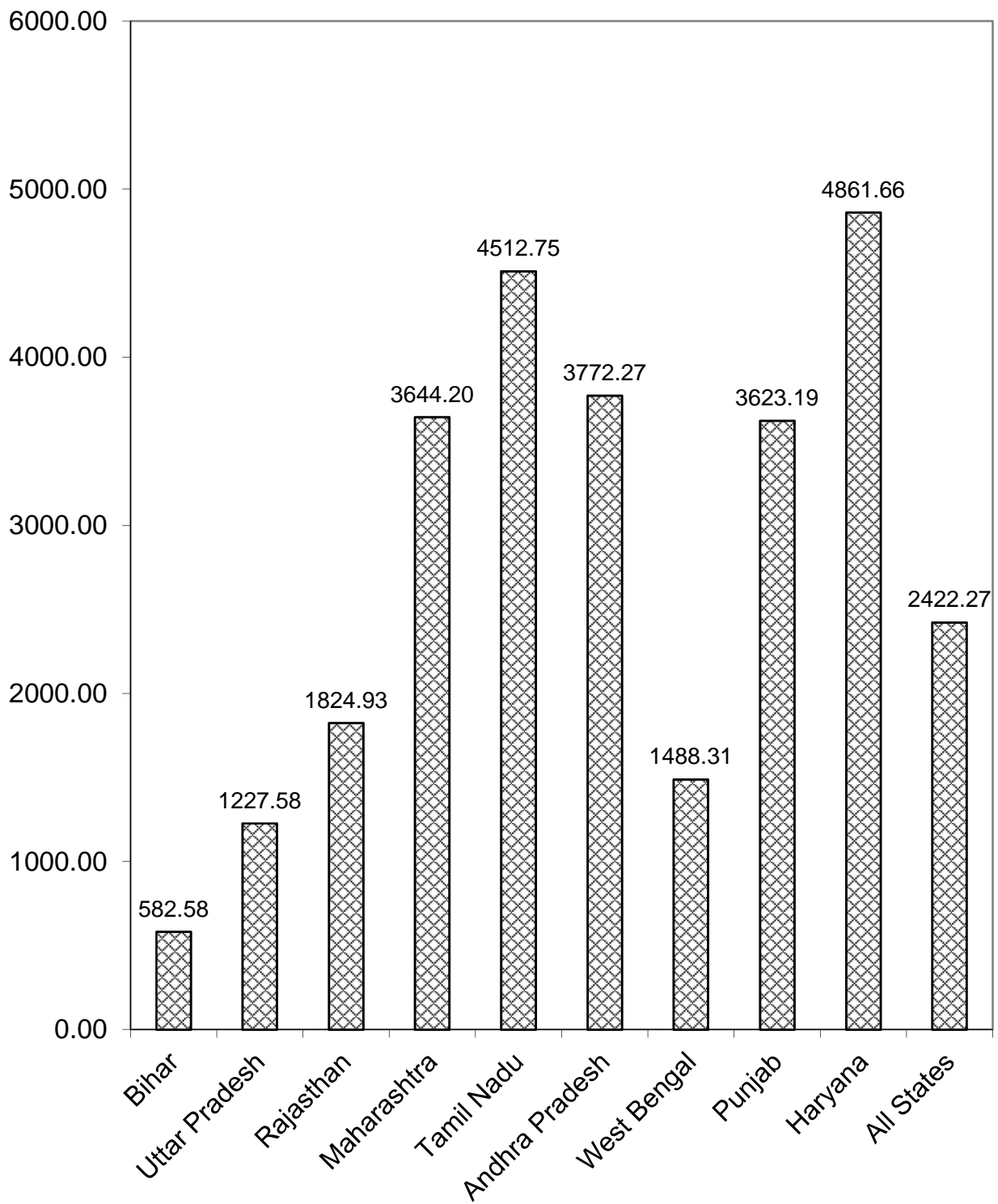
**Per Capita Land Revenue of Selected States
during 2010-11 (R.E) (In ₹)**



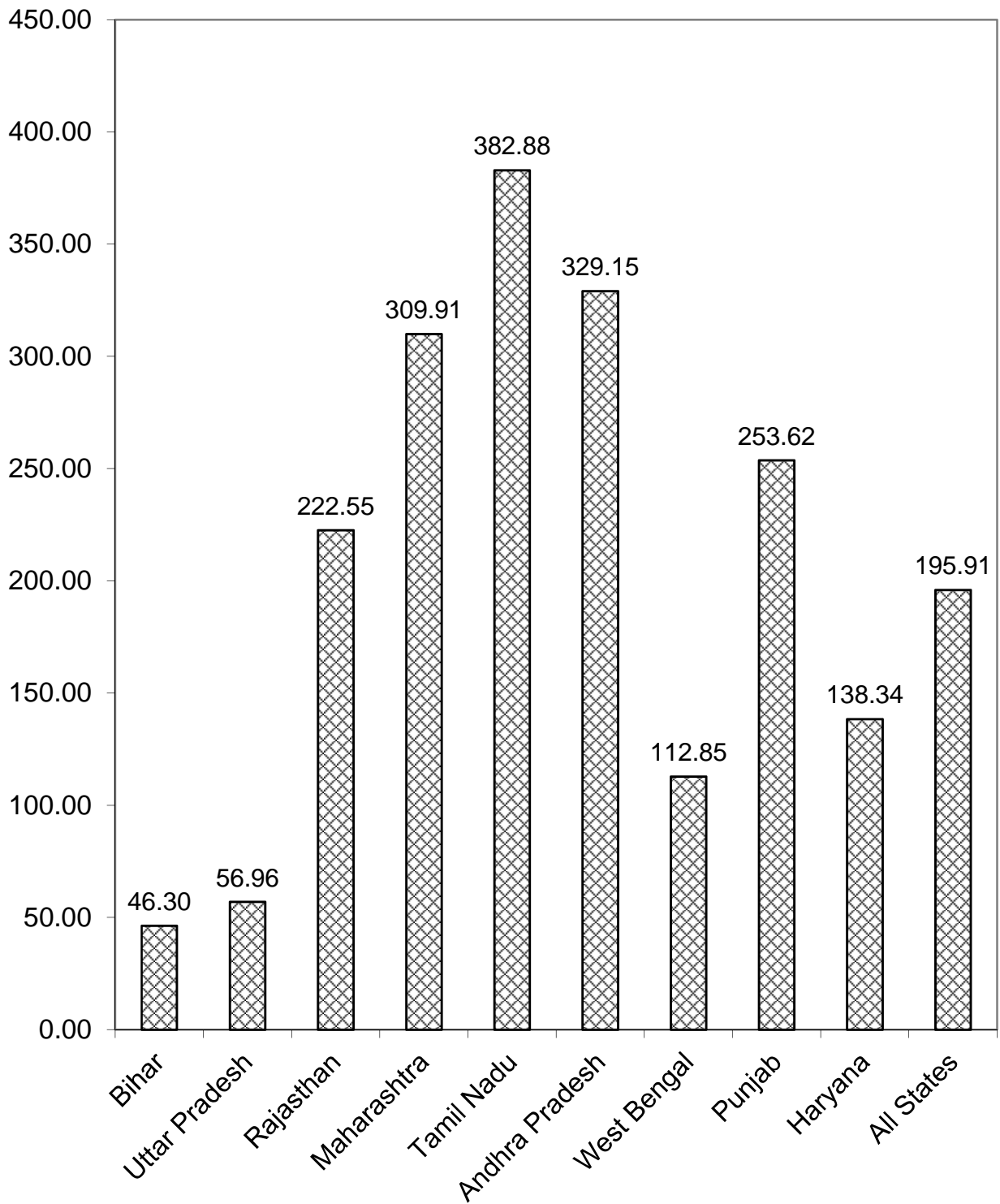
**Per Capita State Excise of Selected States
during 2010-11 (R.E) (In ₹)**



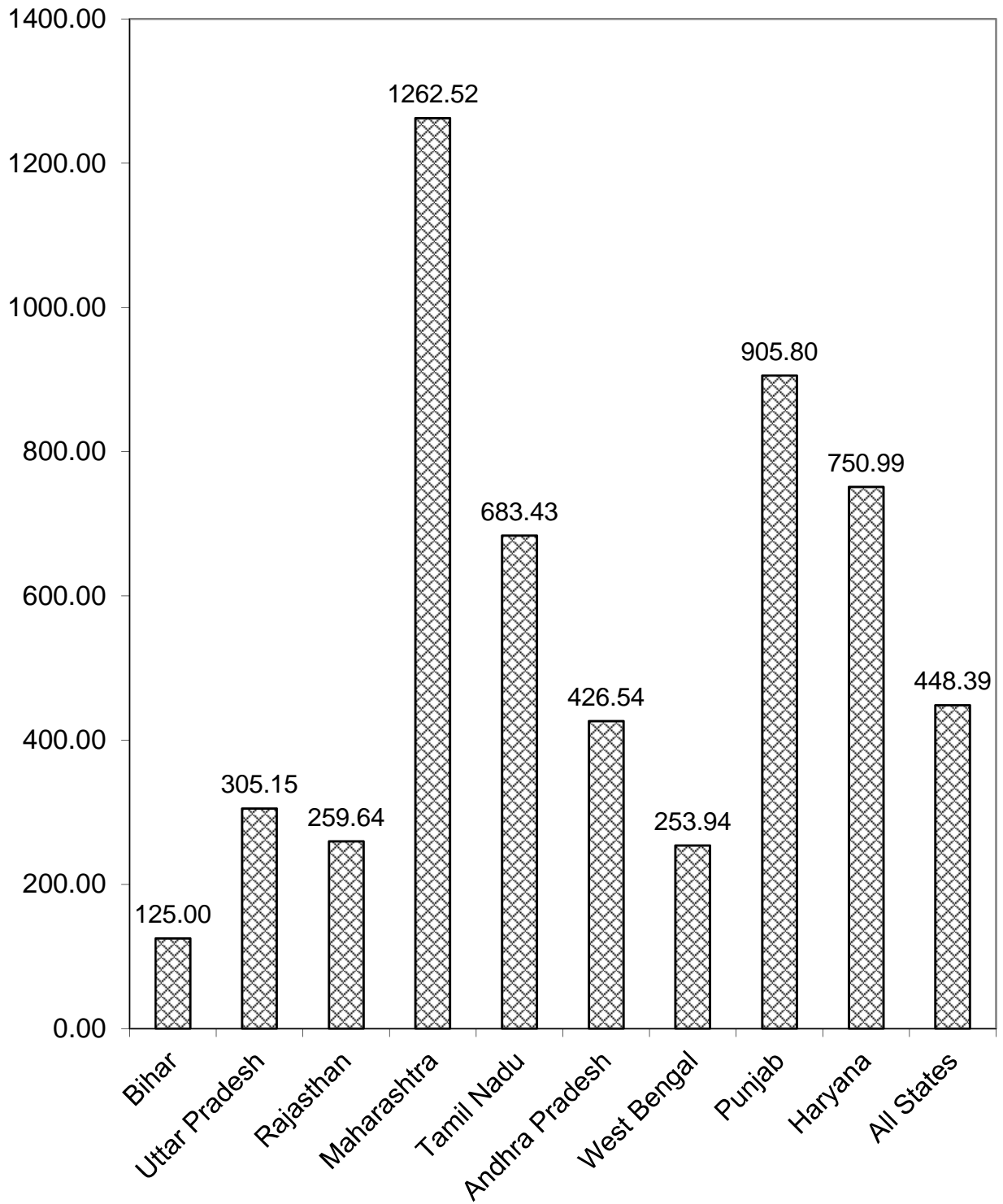
**Per Capita Sales Taxes of Selected States
during 2010-11 (R.E) (In ₹)**



**Per Capita Taxes on Vehicles of Selected States
during 2010-11 (R.E) (In ₹)**



Per Capita Stamps & Registration fees of Selected States during 2010-11 (R.E) (In ₹)



2.6 2011-2012 (B. E.)

2.6 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue during 2011-12 (B.E.) was estimated to be maximum in Gujarat (₹ 302.52) and minimum in Haryana (₹ 6.26). The per capita revenue receipt from State Excise was estimated to be maximum in Karnataka (₹ 1524.25) followed by Tamil Nadu (₹ 1505.35), Punjab (₹1164.87), Andhra Pradesh (₹ 1058.03) and Haryana (₹ 933.85). The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (₹11.19) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to be ranged from ₹ 660.71 in Bihar to ₹ 5598.82 in Kerala except Goa whereas it was estimated to be at ₹ 9888.89. Whereas, it was ₹ 5486.38 in Haryana. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (₹638.89) and minimum in Bihar (₹54.52), whereas it was estimated to be ₹ 114.79 in Uttar Pradesh, ₹ 151.00 in West Bengal and ₹ 200.39 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Maharashtra (₹ 1380.03) followed by Punjab (₹ 1039.43) and it was estimated to be minimum in Odisha (₹124.39).

2.6 (b) Special Category States

In the special category States, the per capita revenue receipt from Land revenue was estimated to be maximum in Mijoram (₹ 106.40) followed by Sikkim (₹ 63.67), Arunachal Pradesh (₹ 50.42) and Assam (₹ 45.98). In the remaining all the special category States, it was estimated to be less than ₹ 17.00. The per capita revenue receipts from State Excise were estimated to be ranged from ₹ 17.00 in Nagaland to ₹ 1124.00 in Sikkim. The per capita revenue receipt from Sales Tax was estimated to be ranged from ₹ 806.52 in Nagaland to ₹ 3594.51 in Himachal Pradesh. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated to be ranged from ₹ 87.60 in Mizoram to (₹ 254.53) in Himachal Pradesh. The per capita revenue receipts from Stamps and Registration fees was estimated to be less than ₹ 209.94 except in Uttarakhand where it was estimated to be ₹ 483.85.

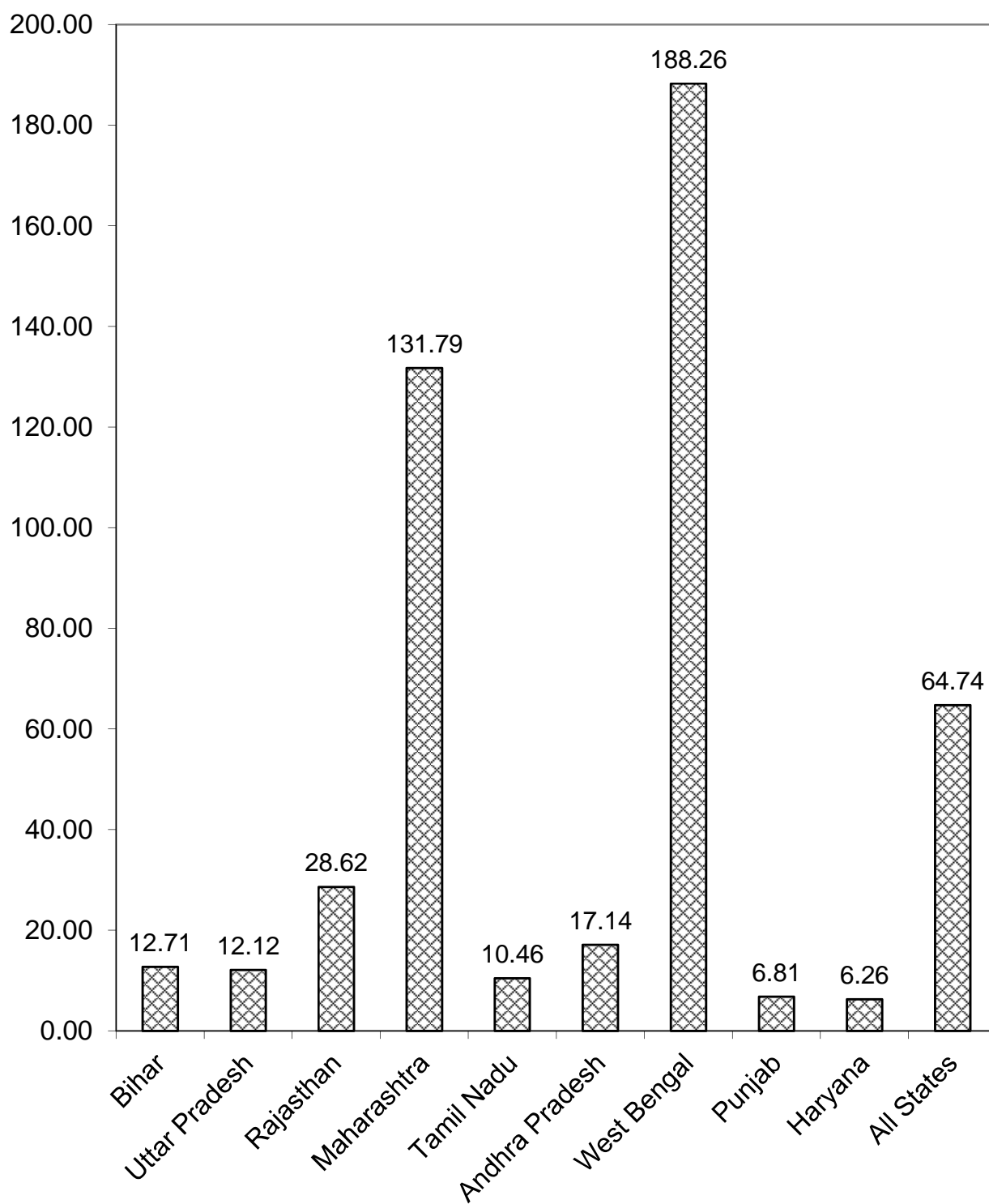
The details of per capita State's own Tax Revenue of States during 2011-2012 (B.E) are given in Table 2.6. Graphic presentation of per capita State's Own Tax Revenue of selected States has also been given along with the Table.

Table-2.6
Per Capita State's Own Tax Revenue of States
during 2011-12(B. E.)

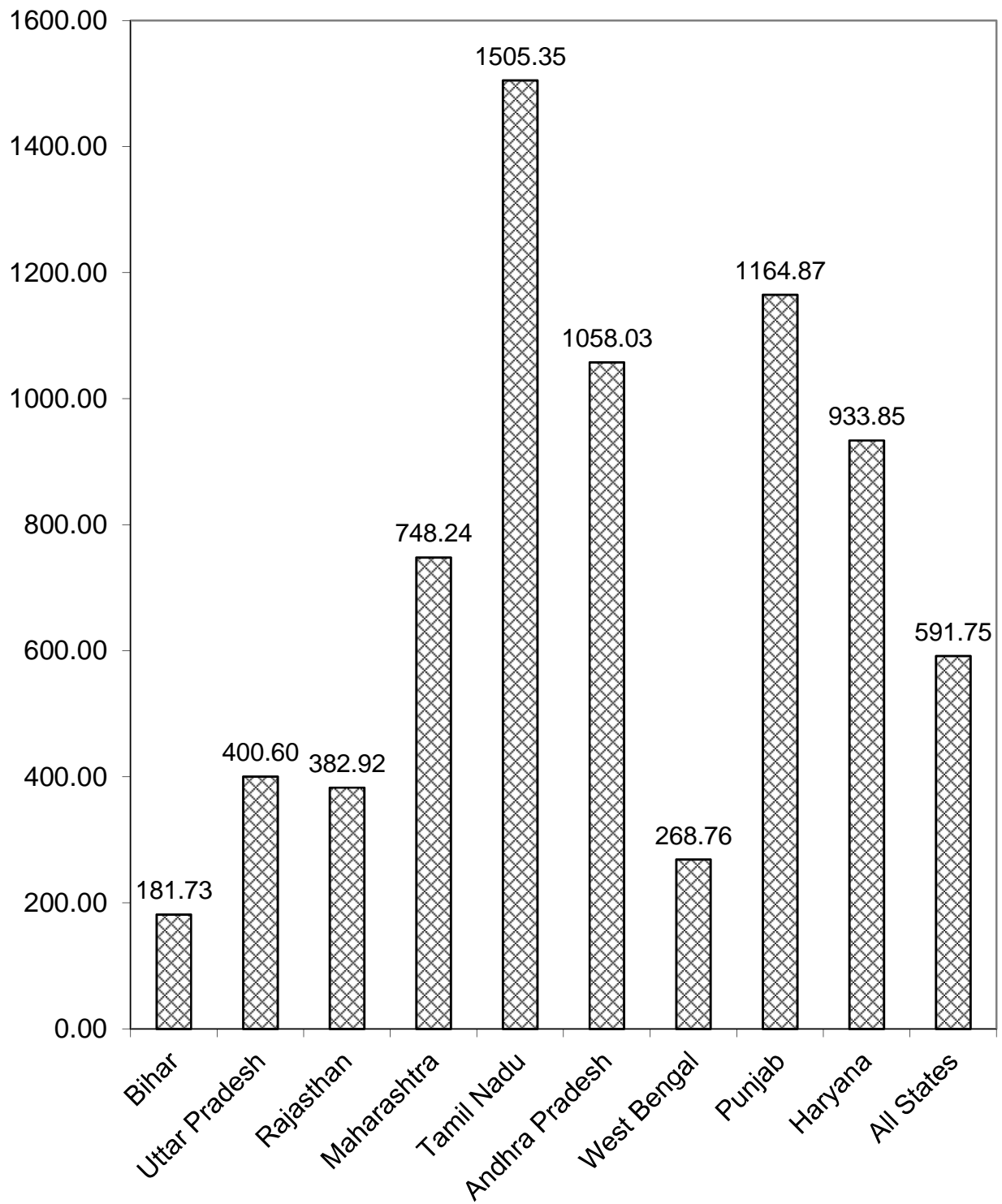
(In ₹)

Sr. No	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps & Registration Fees	Other Taxes & Duties	Total State's Own Tax Revenue (3 to 8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	17.14	1058.03	4495.96	403.00	497.65	152.43	6624.21
2	Bihar	12.71	181.73	660.71	54.52	162.44	205.35	1277.45
3	Chhattisgarh	81.64	663.67	2239.93	183.67	306.12	537.39	4012.43
4	Goa	67.50	816.67	9888.89	638.89	822.78	1900.06	14134.78
5	Gujarat	302.52	11.19	4369.75	319.33	840.34	719.21	6562.34
6	Haryana	6.26	933.85	5486.38	200.39	914.40	243.50	7784.78
7	Jharkhand	30.26	220.82	1860.28	175.39	141.96	44.48	2473.19
8	Karnataka	31.78	1524.25	4041.81	439.80	673.91	615.73	7327.27
9	Kerala	46.93	593.39	5598.82	406.55	937.22	94.77	7677.67
10	Madhya Pradesh	68.63	555.56	1622.77	176.27	274.35	473.66	3171.24
11	Maharashtra	131.79	748.24	4049.30	352.11	1380.03	705.26	7366.73
12	Odisha	113.41	292.68	1844.78	205.43	124.39	420.73	3001.42
13	Punjab	6.81	1164.87	4229.39	286.74	1039.43	587.35	7314.59
14	Rajasthan	28.62	382.92	1969.34	240.88	277.37	217.58	3116.71
15	Tamil Nadu	10.46	1505.35	5494.26	477.88	959.02	384.21	8831.17
16	Uttar Pradesh	12.12	400.60	1577.91	114.89	344.87	31.57	2481.96
17	West Bengal	188.26	268.76	1891.60	151.00	333.66	243.39	3076.67
Aggregate-I		67.25	608.38	2881.00	244.61	554.32	323.64	4679.20
Special Category								
18	Arunachal Pradesh	50.42	239.83	1445.50	141.67	18.92	0.00	1896.33
19	Assam	45.98	129.87	1582.79	87.66	47.08	238.41	2131.80
20	Himachal Pradesh	2.79	1043.74	3594.51	254.53	209.94	835.40	5940.91
21	Jammu & Kashmir	6.24	282.20	2563.56	104.41	64.05	524.32	3544.78
22	Manipur	4.20	48.44	968.80	62.60	62.08	125.24	1271.36
23	Meghalaya	12.42	478.54	1608.46	71.50	47.27	44.81	2263.00
24	Mizoram	106.40	23.00	1352.30	87.60	25.00	137.40	1731.70
25	Nagaland	3.78	17.00	806.52	121.13	5.48	138.22	1092.13
26	Sikkim	63.67	1124.00	2668.50	166.67	54.33	407.83	4485.00
27	Tripura	16.17	229.17	1661.11	123.81	55.47	90.61	2176.33
28	Uttarakhand	13.48	727.67	3187.60	249.53	483.85	97.61	4759.74
Aggregate-II		26.75	340.42	2109.91	130.91	123.53	295.67	3027.19
Overall		64.74	591.75	2833.12	237.55	527.58	321.90	4576.63

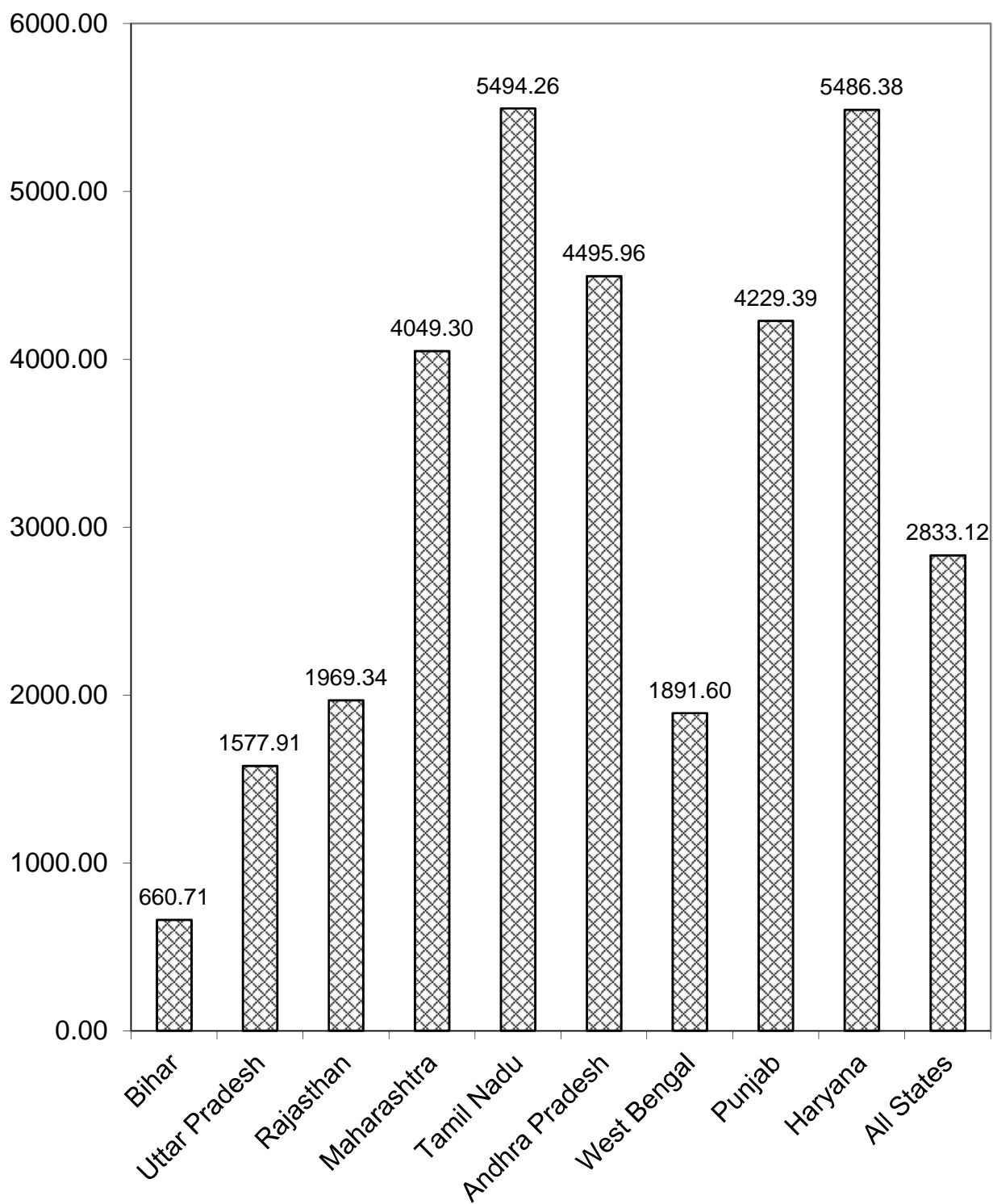
**Per Capita Land Revenue of Selected States
during 2011-12 (B.E) (In ₹)**



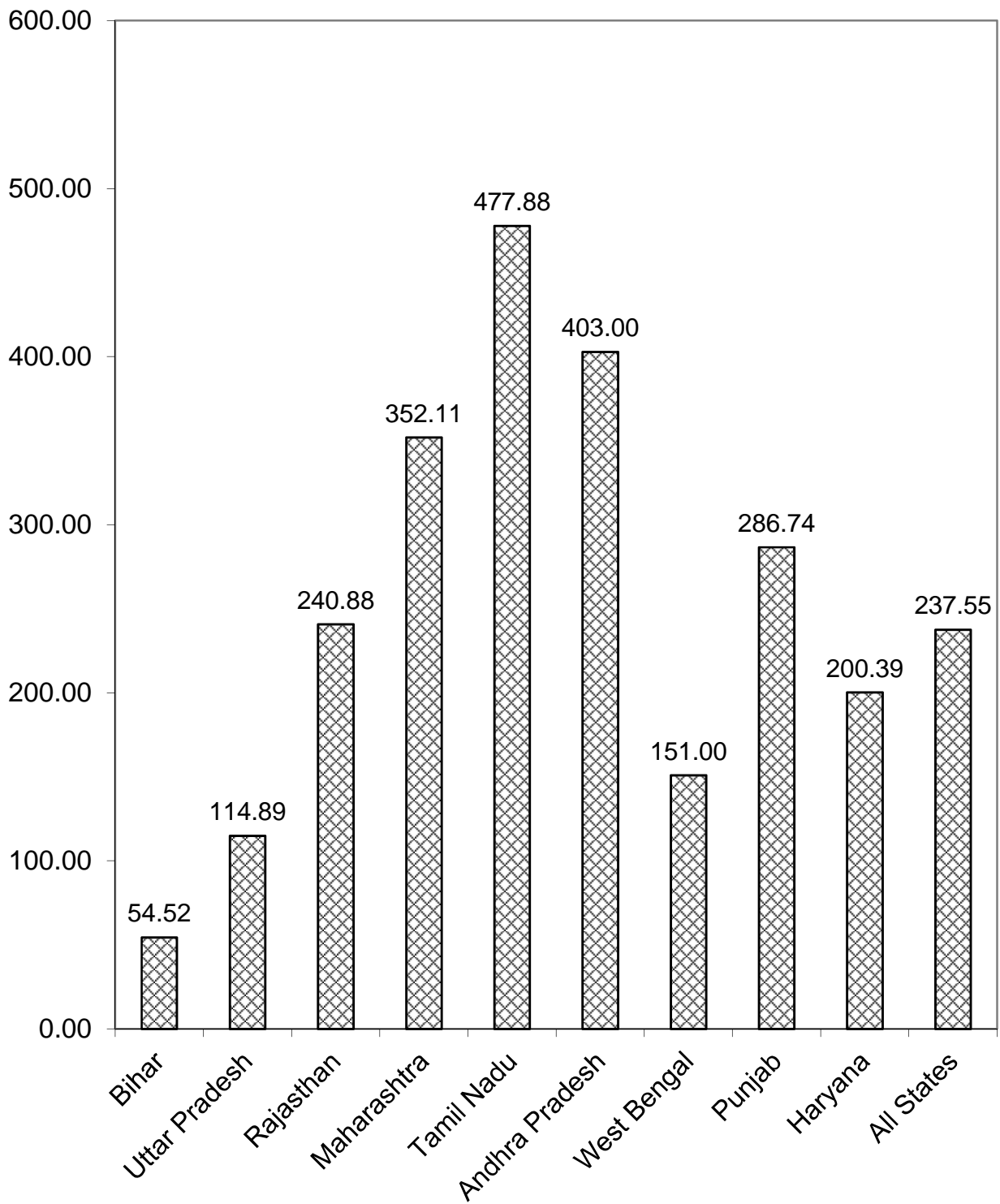
**Per Capita State Excise of Selected States
during 2011-12 (B.E) (In ₹)**



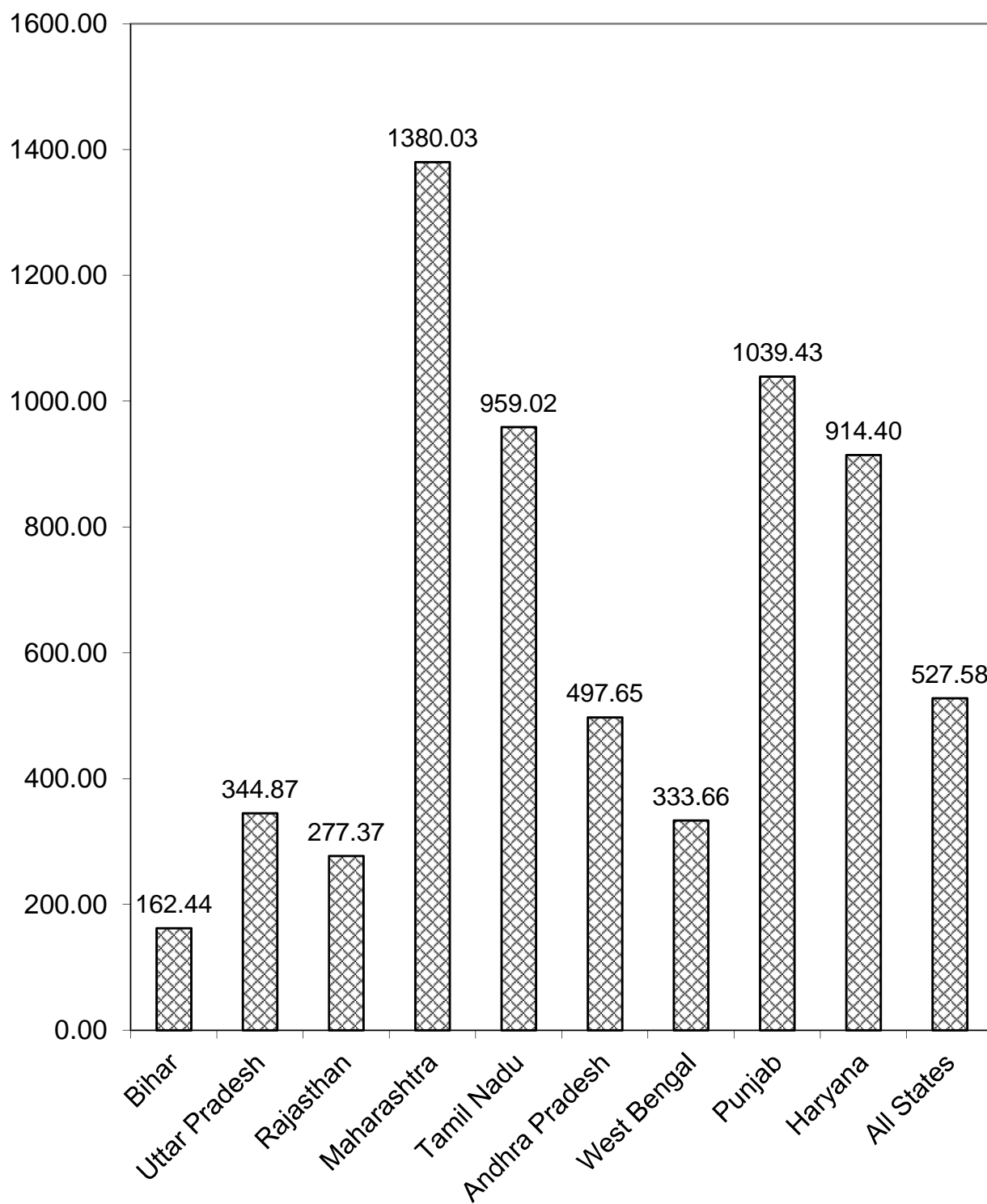
**Per Capita Sales Taxes of Selected States
during 2011-12 (B.E) (In ₹)**



**Per Capita Taxes on Vehicle of Selected States
during 2011-12 (B.E) (In ₹)**



**Per Capita Stamps & Registration fees of Selected States
during 2011-12 (B.E) (In ₹)**



Revenue Receipts

2.7 2009-2010 (Accounts)

Out of the total revenue receipts of ₹ 768136.24 crore of all the 28 States during 2009-2010 (Accounts), 58.86% was collected by the States themselves, constituting 47.27% as State's own Tax revenue and 11.60% as State's own Non-Tax Revenue. The remaining 41.14% was received from the Centre in the form of Share in Central Taxes (21.48%) and Grants (19.65%).

2.7(a) Non -Special Category States

In the non special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (85.20%) followed by Punjab (79.85%), Maharashtra (77.62%), Gujarat (77.25%), Haryana (76.03%), Kerala (74.60%), Tamil Nadu (74.45%), Karnataka (68.99%) and Andhra Pradesh (66.45%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (27.47%), Jharkhand (43.22%), Odisha (46.14%) and Uttar Pradesh (49.24%). The revenue received in the form of Share in Central Taxes to total revenue receipts was minimum in Haryana (8.45%) whereas it was 9.49% in Maharashtra, 9.68 in Punjab, 10.42% in Goa, 14.14% in Gujarat, 14.97% in Karnataka and 15.68% in Tamil Nadu. Bihar received the maximum (51.24%) share in Central Taxes. Percentage share of Grants from Centre was minimum (4.37%) in Goa whereas it was 8.55% in Kerala, 8.61% in Gujarat, 9.87% in Tamil Nadu and 15.52% in Haryana. The percentage share of Grants from Centre was maximum (27.73%) in Jharkhand.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 76.03%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 23.97% whereas the States like Bihar, Jharkhand, Odisha, Uttar Pradesh, West Bengal and Chhattisgarh received 72.53%, 56.78%, 53.86%, 50.76%, 47.62% and 44.00% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

2.7(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 43% in all the special category States except Sikkim and Uttarakhand where it was 48.53% and 44.18 % respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 55% to 78% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 84% to 92.10% except Sikkim where it was only 51.47%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2009-2010 (Accounts) are given in Table 2.7 (a) & 2.7 (b).

Table-2.7(a)
Revenue Receipts of States during 2009-10(Accounts)

(₹ Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	35175.72	7803.22	42978.94	12141.71	9557.70	21699.41	64678.35
2	Bihar	8089.67	1670.42	9760.09	18202.58	7564.16	25766.74	35526.83
3	Chhattisgarh	7123.27	3043	10166.27	4380.64	3606.74	7987.38	18153.65
4	Goa	1762.34	1731.2	3493.54	427.42	179.31	606.73	4100.27
5	Gujarat	26740.24	5451.7	32191.94	5890.92	3589.50	9480.42	41672.36
6	Haryana	13219.51	2741.4	15960.91	1774.47	3257.30	5031.77	20992.68
7	Jharkhand	5560.36	3014.87	8575.23	5763.38	5502.15	11265.53	19840.76
8	Karnataka	30578.6	3333.8	33912.4	7359.98	7883.32	15243.30	49155.70
9	Kerala	17625.02	1852.2	19477.22	4398.78	2233.38	6632.16	26109.38
10	Madhya Pradesh	17272.81	6382.04	23654.85	11076.98	6662.87	17739.85	41394.70
11	Maharashtra	59106.32	8352.62	67458.94	8248.11	11203.23	19451.34	86910.28
12	Odisha	8982.34	3212.19	12194.53	8518.65	5717.02	14235.67	26430.20
13	Punjab	12039.48	5652.7	17692.18	2144.10	2320.30	4464.40	22156.58
14	Rajasthan	16414.27	4558.22	20972.49	9258.13	5154.39	14412.52	35385.01
15	Tamil Nadu	36546.67	5027.05	41573.72	8756.19	5514.22	14270.41	55844.13
16	Uttar Pradesh	33877.6	13601.08	47478.68	31796.67	17145.59	48942.26	96420.94
17	West Bengal	16899.98	2438.11	19338.09	11648.16	5935.40	17583.56	36921.65
Sub Total-I		347014.20	79865.82	426880.02	151786.87	103026.58	254813.45	681693.47
Special Category								
18	Arunachal Pradesh	173.42	511.24	684.66	475.42	3134.78	3610.20	4294.86
19	Assam	4986.72	2752.95	7739.67	5339.53	6805.30	12144.83	19884.50
20	Himachal Pradesh	2574.52	1783.66	4358.18	861.63	5126.55	5988.18	10346.36
21	Jammu & Kashmir	3074.76	1294.37	4369.13	1879.83	13303.84	15183.67	19552.80
22	Manipur	196.03	239.73	435.76	597.56	2839.80	3437.36	3873.12
23	Meghalaya	444.29	275.08	719.37	612.38	2115.59	2727.97	3447.34
24	Mizoram	107.58	126.50	234.08	394.53	2334.89	2729.42	2963.50
25	Nagaland	180.51	126.35	306.86	434.03	2978.87	3412.90	3719.76
26	Sikkim	222.94	1356.44	1579.38	375.39	1299.62	1675.01	3254.39
27	Tripura	527.04	125.36	652.40	706.34	4261.27	4967.61	5620.01
28	Uttrakhand	3559.04	631.86	4190.90	1550.01	3745.22	5295.23	9486.13
Sub Total-II		16046.85	9223.54	25270.39	13226.65	47945.73	61172.38	86442.77
Total (I+II) All States		363061.05	89089.36	452150.41	165013.52	150972.31	315985.83	768136.24

Table-2.7(b)
Revenue Receipts from Various Sources as Percentage of Total Revenue
Receipts of States during 2009-10(Accounts)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	54.39	12.06	66.45	18.77	14.78	33.55	100.00
	2 Bihar	22.77	4.70	27.47	51.24	21.29	72.53	100.00
	3 Chhattisgarh	39.24	16.76	56.00	24.13	19.87	44.00	100.00
	4 Goa	42.98	42.22	85.20	10.42	4.37	14.80	100.00
	5 Gujarat	64.17	13.08	77.25	14.14	8.61	22.75	100.00
	6 Haryana	62.97	13.06	76.03	8.45	15.52	23.97	100.00
	7 Jharkhand	28.02	15.20	43.22	29.05	27.73	56.78	100.00
	8 Karnataka	62.21	6.78	68.99	14.97	16.04	31.01	100.00
	9 Kerala	67.50	7.09	74.60	16.85	8.55	25.40	100.00
	10 Madhya Pradesh	41.73	15.42	57.14	26.76	16.10	42.86	100.00
	11 Maharashtra	68.01	9.61	77.62	9.49	12.89	22.38	100.00
	12 Odisha	33.99	12.15	46.14	32.23	21.63	53.86	100.00
	13 Punjab	54.34	25.51	79.85	9.68	10.47	20.15	100.00
	14 Rajasthan	46.39	12.88	59.27	26.16	14.57	40.73	100.00
	15 Tamil Nadu	65.44	9.00	74.45	15.68	9.87	25.55	100.00
	16 Uttar Pradesh	35.14	14.11	49.24	32.98	17.78	50.76	100.00
	17 West Bengal	45.77	6.60	52.38	31.55	16.08	47.62	100.00
	Sub Total-I	50.90	11.72	62.62	22.27	15.11	37.38	100.00
Special Category								
	18 Arunachal Pradesh	4.04	11.90	15.94	11.07	72.99	84.06	100.00
	19 Assam	25.08	13.84	38.92	26.85	34.22	61.08	100.00
	20 Himachal Pradesh	24.88	17.24	42.12	8.33	49.55	57.88	100.00
	21 Jammu & Kashmir	15.73	6.62	22.35	9.61	68.04	77.65	100.00
	22 Manipur	5.06	6.19	11.25	15.43	73.32	88.75	100.00
	23 Meghalaya	12.89	7.98	20.87	17.76	61.37	79.13	100.00
	24 Mizoram	3.63	4.27	7.90	13.31	78.79	92.10	100.00
	25 Nagaland	4.85	3.40	8.25	11.67	80.08	91.75	100.00
	26 Sikkim	6.85	41.68	48.53	11.53	39.93	51.47	100.00
	27 Tripura	9.38	2.23	11.61	12.57	75.82	88.39	100.00
	28 Uttrakhand	37.52	6.66	44.18	16.34	39.48	55.82	100.00
	Sub Total-II	18.56	10.67	29.23	15.30	55.47	70.77	100.00
	Total (I+II) All States	47.27	11.60	58.86	21.48	19.65	41.14	100.00

2.8 2010-2011 (R. E.)

Out of the total revenue receipts of ₹ 968069.55 crore of all the States during 2010-2011 (R.E.), 57.45 % was collected by the States themselves, constituting 47.34% as State's Own Tax Revenue and 10.11% as State's Own Non Tax Revenue. The remaining 42.55% was received from the Centre in the form of Share in Central Taxes (22.22%) and Grants (20.32%).

2.8 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Goa (78.97%) followed by Punjab (78.63%), Maharashtra (76.98%), Haryana (76.62%), Gujarat (75.83%), Kerala (75.20%), Tamil Nadu (74.36%), Karnataka (71.94%) and Andhra Pradesh (66.94%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (25.55%), Odisha (42.79%), Jharkhand (45.25%), Uttar Pradesh (48.14%) and West Bengal (48.30%). The revenue received in the form of Share in Central Taxes to its total revenue receipts was minimum in Haryana (8.34%) whereas it was 10.36% in Goa, 10.53% in Punjab, 10.66% in Maharashtra and 12.96% in Gujarat. Bihar received the maximum (49.31%) as share in Central Taxes. Percentage share of Grants from Centre was minimum (9.41%) in Tamil Nadu whereas it was 9.55% in Kerala, 10.67% in Goa, 10.84% in Punjab and 11.21% in Gujarat. The percentage share of Grants from Centre was maximum (26.47%) in Odisha.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 76.62% .The receipt Share in Central Taxes and Grants from Centre for Haryana was 23.38% only whereas the States like Bihar, Odisha, Jharkhand, West Bengal, Uttar Pradesh, Madhya Pradesh, Rajasthan and Chhattisgarh received 74.45%, 57.21%, 54.75%, 51.70%, 51.86%, 49.77%, 45.17% and 45.09% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

2.8 (b) Special Category States

In the special category States, the percentage of State's Own Tax Revenue and State's Own Non Tax Revenue to its total revenue receipts was less than 31% except Himachal Pradesh, Uttarakhand and Sikkim where it was 41.69%, 40.79% and 38.97% respectively. The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 59% to 79% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 83% to 94% except Sikkim where it was only 61.03%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2010-2011 (R.E) are given in Table 2.8(a) & 2.8(b).

Table-2.8(a)
Revenue Receipts of States during 2010-11(R. E.)

(₹ Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	47420.74	11109.50	58530.24	15162.43	13739.21	28901.64	87431.88
2	Bihar	10579.18	1259.43	11838.61	22852.87	11652.29	34505.16	46343.77
3	Chhattisgarh	8328.98	4000.65	12329.63	5170.24	4953.87	10124.11	22453.74
4	Goa	2181.09	2059.73	4240.82	556.57	572.86	1129.43	5370.25
5	Gujarat	34668.45	5106.87	39775.32	6800	5878.32	12678.32	52453.64
6	Haryana	17352.07	3792.40	21144.47	2301.39	4150.88	6452.27	27596.74
7	Jharkhand	5967.28	3129.64	9096.92	6339.71	4665.1	11004.81	20101.73
8	Karnataka	38048.67	3519.49	41568.16	9310.09	6906.34	16216.43	57784.59
9	Kerala	21922.50	2235.57	24158.07	4900.5	3068.44	7968.94	32127.01
10	Madhya Pradesh	20379.83	5997.45	26377.28	14904.22	11233.06	26137.28	52514.56
11	Maharashtra	73495.51	8993.45	82488.96	11419.37	13250.89	24670.26	107159.22
12	Odisha	10608.48	3316.88	13925.36	10004.17	8614.02	18618.19	32543.55
13	Punjab	17395.74	6567.72	23963.46	3207.67	3303.98	6511.65	30475.11
14	Rajasthan	19415.70	5797.83	25213.53	12855.62	7919.82	20775.44	45988.97
15	Tamil Nadu	49125.11	4720.83	53845.94	11757.04	6810.83	18567.87	72413.81
16	Uttar Pradesh	40685.64	13764.93	54450.57	41189.56	17478.16	58667.72	113118.29
17	West Bengal	21300.00	2906.87	24206.87	15954.95	9954.24	25909.19	50116.06
Sub Total-I		438874.97	88279.24	527154.21	194686.40	134152.31	328838.71	855992.92
Special Category								
18	Arunachal Pradesh	199.56	496.21	695.77	686.37	5334.79	6021.16	6716.93
19	Assam	5910.31	2547.87	8458.18	7968.61	11562.62	19531.23	27989.41
20	Himachal Pradesh	3406.68	1744.98	5151.66	1715.35	5489.82	7205.17	12356.83
21	Jammu & Kashmir	3643.04	1474.73	5117.77	2910.75	15732.55	18643.30	23761.07
22	Manipur	250.95	353.50	604.45	990.57	3949.32	4939.89	5544.34
23	Meghalaya	461.81	261.22	723.03	854.21	2816.57	3670.78	4393.81
24	Mizoram	124.15	177.59	301.74	590.78	2823.80	3414.58	3716.32
25	Nagaland	214.79	154.29	369.08	689.46	4232.29	4921.75	5290.83
26	Sikkim	232.84	1162.34	1395.18	525.44	1659.37	2184.81	3579.99
27	Tripura	626.47	130.53	757.00	1069.00	3560.50	4629.50	5386.50
28	Uttrakhand	4326.30	1115.01	5441.31	2460.07	5439.22	7899.29	13340.60
Sub Total-II		19396.90	9618.27	29015.17	20460.61	62600.85	83061.46	112076.63
Total (I+II) All States		458271.87	97897.51	556169.38	215147.01	196753.16	411900.17	968069.55

Table-2.8(b)
Revenue Receipts from Various Sources as Percentages of Total Revenue
Receipts of States during 2010-11(R. E.)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
	1 Andhra Pradesh	54.24	12.71	66.94	17.34	15.71	33.06	100.00
	2 Bihar	22.83	2.72	25.55	49.31	25.14	74.45	100.00
	3 Chhattisgarh	37.09	17.82	54.91	23.03	22.06	45.09	100.00
	4 Goa	40.61	38.35	78.97	10.36	10.67	21.03	100.00
	5 Gujarat	66.09	9.74	75.83	12.96	11.21	24.17	100.00
	6 Haryana	62.88	13.74	76.62	8.34	15.04	23.38	100.00
	7 Jharkhand	29.69	15.57	45.25	31.54	23.21	54.75	100.00
	8 Karnataka	65.85	6.09	71.94	16.11	11.95	28.06	100.00
	9 Kerala	68.24	6.96	75.20	15.25	9.55	24.80	100.00
	10 Madhya Pradesh	38.81	11.42	50.23	28.38	21.39	49.77	100.00
	11 Maharashtra	68.59	8.39	76.98	10.66	12.37	23.02	100.00
	12 Odisha	32.60	10.19	42.79	30.74	26.47	57.21	100.00
	13 Punjab	57.08	21.55	78.63	10.53	10.84	21.37	100.00
	14 Rajasthan	42.22	12.61	54.83	27.95	17.22	45.17	100.00
	15 Tamil Nadu	67.84	6.52	74.36	16.24	9.41	25.64	100.00
	16 Uttar Pradesh	35.97	12.17	48.14	36.41	15.45	51.86	100.00
	17 West Bengal	42.50	5.80	48.30	31.84	19.86	51.70	100.00
	Sub Total-I	51.27	10.31	61.58	22.74	15.67	38.42	100.00
Special Category								
	18 Arunachal Pradesh	2.97	7.39	10.36	10.22	79.42	89.64	100.00
	19 Assam	21.12	9.10	30.22	28.47	41.31	69.78	100.00
	20 Himachal Pradesh	27.57	14.12	41.69	13.88	44.43	58.31	100.00
	21 Jammu & Kashmir	15.33	6.21	21.54	12.25	66.21	78.46	100.00
	22 Manipur	4.53	6.38	10.90	17.87	71.23	89.10	100.00
	23 Meghalaya	10.51	5.95	16.46	19.44	64.10	83.54	100.00
	24 Mizoram	3.34	4.78	8.12	15.90	75.98	91.88	100.00
	25 Nagaland	4.06	2.92	6.98	13.03	79.99	93.02	100.00
	26 Sikkim	6.50	32.47	38.97	14.68	46.35	61.03	100.00
	27 Tripura	11.63	2.42	14.05	19.85	66.10	85.95	100.00
	28 Uttrakhand	32.43	8.36	40.79	18.44	40.77	59.21	100.00
	Sub Total-II	17.31	8.58	25.89	18.26	55.86	74.11	100.00
	Total (I+II) All States	47.34	10.11	57.45	22.22	20.32	42.55	100.00

2.9 2011-2012 (B. E.)

Out of the total revenue receipts of ₹ 1121843.94 crore estimated by all the States during 2011-2012 (B.E.), 57.25% was estimated by States themselves, constituting 48.10% as State's own Tax Revenue and 9.15%, as State's own Non-Tax Revenue. The remaining 42.75% was estimated to be received from the Centre in the form of Share in Central Taxes (22.36%) and Grants from Centre (20.39%).

2.9(a) Non-Special Category States

In the non-special category States, the percentage of revenue receipts estimated by a State to its total revenue receipt was maximum in Goa (81.90%) followed by Maharashtra (76.88%), Haryana (75.88%), Tamil Nadu (75.63%), Gujarat (75.25%), Punjab (74.65%), Kerala (73.99%), Karnataka (71.62%) and Andhra Pradesh (68.10%). The revenue receipts estimated by the remaining States was more than 50% in all the non-special category States except Bihar (27.70%), Jharkhand (39.87%), Odisha (44.26%) and West Bengal (46.90%) Uttar Pradesh 47.51%. The estimated percentage of revenue received in the form of Share in Central Taxes to total revenue receipts in non-special category States was minimum (8.64%) in Haryana whereas it was 10.43% in Goa 11.29% in Maharashtra and 11.63% in Punjab. Bihar received the maximum (47.98%) share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Haryana (7.67%) whereas it was 9.07% in Tamil Nadu, 10.34% in Kerala, 11.83 % in Maharastra 12.61% in Gujarat and 13.73% in Punjab. The percentage share of Grants from Centre was maximum (33.48%) in Jharkhand.

The major share of revenue receipts in Haryana from State's own Tax Revenue and State's own Non-Tax Revenue was estimated to be 75.88%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 24.12% whereas States like Bihar, Jharkhand, Odisha, West Bengal and Uttar Pradesh it was estimated to be 72.30%, 60.13%, 55.74%, 53.10% and 52.49% respectively of their revenue from the Centre in the form of Share in Central Taxes and Grants.

2.9 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to its total revenue receipts of a State was estimated to be less than 31% except Uttarakhand (43.78%), Himchal Pradesh (42.82%) and Sikkim (37.04%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derived their revenue between 56% to 79% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 82 % to 93% except Sikkim whereas it was 62.96%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2011-2012 (B.E.) are given in Table 2.9(a) & 2.9(b).

Table-2.9(a)
Revenue Receipts of States during 2011-12(B. E.)

(₹ Crore)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	56438.31	12338.78	68777.09	16826.03	15392.15	32218.18	100995.27
2	Bihar	12582.90	2985.94	15568.84	26966.39	13670.63	40637.02	56205.86
3	Chhattisgarh	9830.45	4310.87	14141.32	6204.34	5464.25	11668.59	25809.91
4	Goa	2544.26	2262.73	4806.99	612.25	449.91	1062.16	5869.15
5	Gujarat	39045.90	6015.44	45061.34	7273.00	7551.41	14824.41	59885.75
6	Haryana	20006.89	4287.08	24293.97	2765.11	4959.11	7724.22	32018.19
7	Jharkhand	7840.02	3222.78	11062.80	7393.30	9290.05	16683.35	27746.15
8	Karnataka	43817.10	3674.80	47491.90	10418.99	8402.38	18821.37	66313.27
9	Kerala	26641.53	2530.94	29172.47	6176.97	4078.07	10255.04	39427.51
10	Madhya Pradesh	23118.31	5999.43	29117.74	17028.69	11643.55	28672.24	57789.98
11	Maharashtra	83686.06	9730.83	93416.89	13718.06	14368.97	28087.03	121503.92
12	Odisha	12305.84	3799.05	16104.89	11428.99	8849.47	20278.46	36383.35
13	Punjab	20407.70	3126.25	23533.95	3665.03	4327.78	7992.81	31526.76
14	Rajasthan	21349.45	6438.13	27787.58	15443.61	9056.17	24499.78	52287.36
15	Tamil Nadu	59787.02	5014.97	64801.99	13111.08	7772.05	20883.13	85685.12
16	Uttar Pradesh	50334.18	12111.56	62445.74	48275.18	20707.77	68982.95	131428.69
17	West Bengal	27690.00	3194.45	30884.45	19166.86	15796.59	34963.45	65847.90
Sub Total-I		517425.92	91044.03	608469.95	226473.88	161780.31	388254.19	996724.14
Special Category								
18	Arunachal Pradesh	227.56	290.37	517.93	784.00	4638.93	5422.93	5940.86
19	Assam	6565.93	3325.96	9891.89	9572.77	13266.20	22838.97	32730.86
20	Himachal Pradesh	4039.82	1994.76	6034.58	2060.67	5998.26	8058.93	14093.51
21	Jammu & Kashmir	4182.84	1619.68	5802.52	3328.00	17569.32	20897.32	26699.84
22	Manipur	317.84	459.72	777.56	1189.98	3914.78	5104.76	5882.32
23	Meghalaya	588.38	391.35	979.73	1076.69	3545.74	4622.43	5602.16
24	Mizoram	173.17	237.58	410.75	709.73	2627.82	3337.55	3748.30
25	Nagaland	251.19	190.85	442.04	828.27	4341.30	5169.57	5611.61
26	Sikkim	269.10	1281.54	1550.64	630.70	2004.66	2635.36	4186.00
27	Tripura	783.48	137.10	920.58	1283.60	3785.17	5068.77	5989.35
28	Uttrakhand	4759.74	1647.11	6406.85	2955.31	5272.83	8228.14	14634.99
Sub Total-II		22159.05	11576.02	33735.07	24419.72	66965.01	91384.73	125119.80
Total (I+II) All States		539584.97	102620.05	642205.02	250893.60	228745.32	479638.92	1121843.94

Table-2.9(b)
Revenue Receipts from Various Sources as Percentages of Total Revenue
Receipts of States during 2011-12(B. E.)

Sr. No	State	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	55.88	12.22	68.10	16.66	15.24	31.90	100.00
2	Bihar	22.39	5.31	27.70	47.98	24.32	72.30	100.00
3	Chhattisgarh	38.09	16.70	54.79	24.04	21.17	45.21	100.00
4	Goa	43.35	38.55	81.90	10.43	7.67	18.10	100.00
5	Gujarat	65.20	10.04	75.25	12.14	12.61	24.75	100.00
6	Haryana	62.49	13.39	75.88	8.64	15.49	24.12	100.00
7	Jharkhand	28.26	11.62	39.87	26.65	33.48	60.13	100.00
8	Karnataka	66.08	5.54	71.62	15.71	12.67	28.38	100.00
9	Kerala	67.57	6.42	73.99	15.67	10.34	26.01	100.00
10	Madhya Pradesh	40.00	10.38	50.39	29.47	20.15	49.61	100.00
11	Maharashtra	68.88	8.01	76.88	11.29	11.83	23.12	100.00
12	Odisha	33.82	10.44	44.26	31.41	24.32	55.74	100.00
13	Punjab	64.73	9.92	74.65	11.63	13.73	25.35	100.00
14	Rajasthan	40.83	12.31	53.14	29.54	17.32	46.86	100.00
15	Tamil Nadu	69.78	5.85	75.63	15.30	9.07	24.37	100.00
16	Uttar Pradesh	38.30	9.22	47.51	36.73	15.76	52.49	100.00
17	West Bengal	42.05	4.85	46.90	29.11	23.99	53.10	100.00
Sub Total-I		51.91	9.13	61.05	22.72	16.23	38.95	100.00
Special Category								
18	Arunachal Pradesh	3.83	4.89	8.72	13.20	78.09	91.28	100.00
19	Assam	20.06	10.16	30.22	29.25	40.53	69.78	100.00
20	Himachal Pradesh	28.66	14.15	42.82	14.62	42.56	57.18	100.00
21	Jammu & Kashmir	15.67	6.07	21.73	12.46	65.80	78.27	100.00
22	Manipur	5.40	7.82	13.22	20.23	66.55	86.78	100.00
23	Meghalaya	10.50	6.99	17.49	19.22	63.29	82.51	100.00
24	Mizoram	4.62	6.34	10.96	18.93	70.11	89.04	100.00
25	Nagaland	4.48	3.40	7.88	14.76	77.36	92.12	100.00
26	Sikkim	6.43	30.61	37.04	15.07	47.89	62.96	100.00
27	Tripura	13.08	2.29	15.37	21.43	63.20	84.63	100.00
28	Uttarakhand	32.52	11.25	43.78	20.19	36.03	56.22	100.00
Sub Total-II		17.71	9.25	26.96	19.52	53.52	73.04	100.00
Total (I+II) All States		48.10	9.15	57.25	22.36	20.39	42.75	100.00

Per Capita Revenue Receipts

2.10 2009-2010 (Accounts)

2.10 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts from states' sources during 2009-2010 (Accounts) was in Goa (₹ 20550.24) followed by Punjab (₹ 6504.48), Haryana (₹6435.85), Tamil Nadu (₹ 6223.61), Maharashtra (₹ 6104.88), Karnataka (₹ 5787.10), Kerala (₹ 5695.09), Gujarat (₹ 5559.92) and Andhra Pradesh (₹ 5141.02). Bihar with ₹ 1018.80 was at minimum level whereas it was ₹ 3350.55 in Madhya Pradesh. The per capita State's own Tax Revenue was maximum in Goa (₹10366.71) followed by Tamil Nadu (₹ 5471.06), Maharashtra (₹ 5348.99), Haryana (₹ 5330.45), Karnataka (₹ 5218.19), Kerala (₹ 5153.51) and Gujrat (₹ 4618.35). Bihar with ₹ 844.43 was at minimum level whereas it was ₹ 1730.21 in Uttar Pradesh. The per capita State's own Non-Tax Revenue was maximum in Goa (₹ 10183.53) followed by Punjab (₹ 2078.20) and Chhattisgarh (₹ 1278.57). Bihar with ₹174.37 was at minimum level whereas it was ₹ 276.12 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (₹ 2514.24) followed by Odisha (₹ 2119.07), Bihar (₹ 1900.06), Jharkhand (₹ 1865.17), Chhattisgarh (₹1840.61), Uttar Pradesh (₹ 1623.94), Madhya Pradesh (₹ 1568.98), Andhra Pradesh (₹1452.36), Rajasthan (₹ 1396.40) and West Bengal (₹ 1319.16) .The per capita share of Central Taxes for Haryana was ₹ 715.51. The per capita share received from Central Grants of all the non special category States ranged from ₹ 619.95 in Gujarat to ₹ 1780.63 in Jharkhand whereas the Haryana share was ₹ 1313.43.

2.10 (b) Special Category States

The special category States, received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita share in Central Taxes and Grants amounting to ₹ 4048.28, ₹ 8937.58, ₹ 13203.19 and ₹ 5459.00 respectively. In small States with a population of less than 35 lakh, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 30085.00) and minimum in Meghalaya (₹ 10492.19).

The details of per capita revenue receipts of States during 2009-2010 (Accounts) are given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

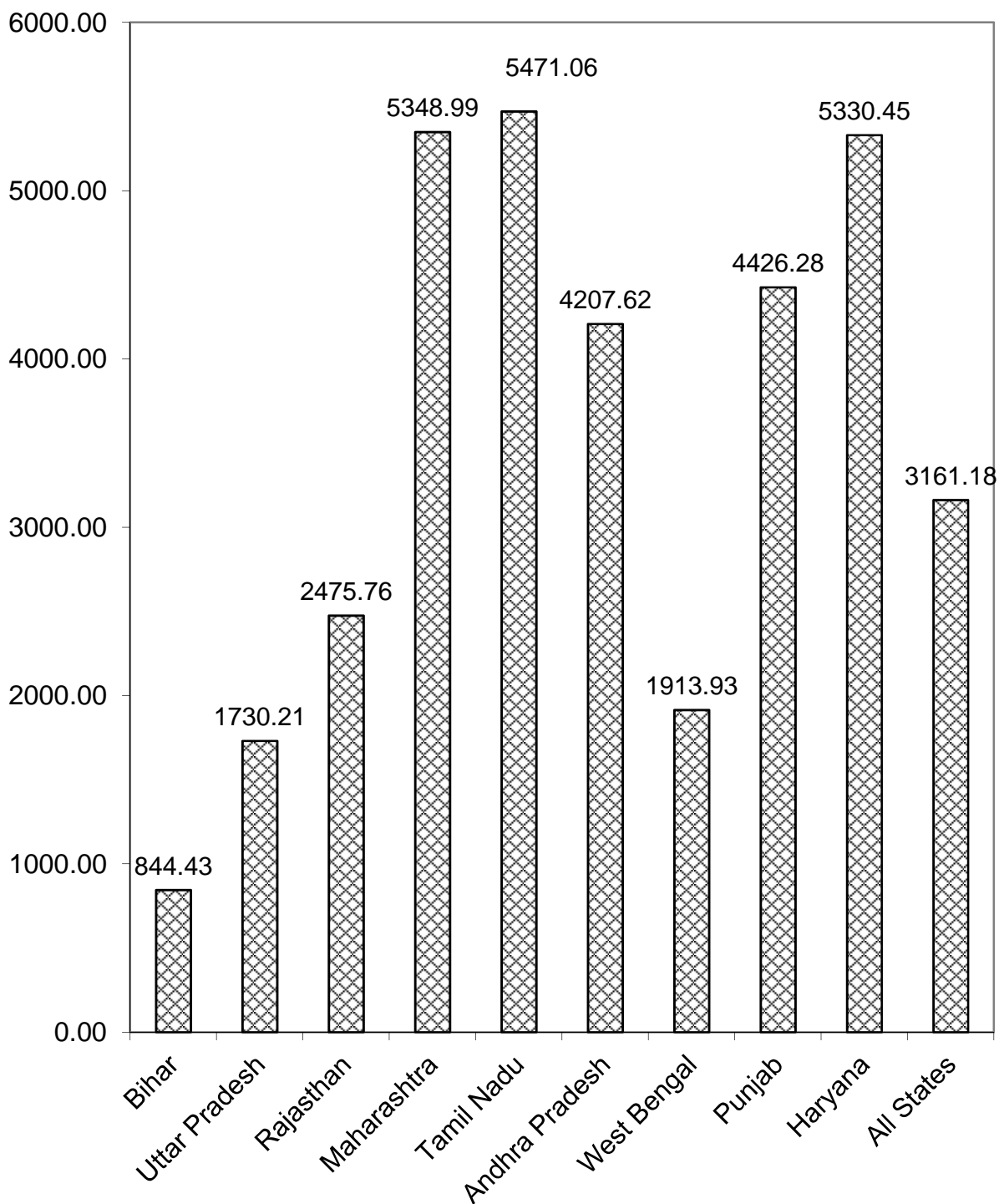
Table-2.10
Per Capita Revenue Receipts of States during 2009-10(Accounts)

(in ₹)

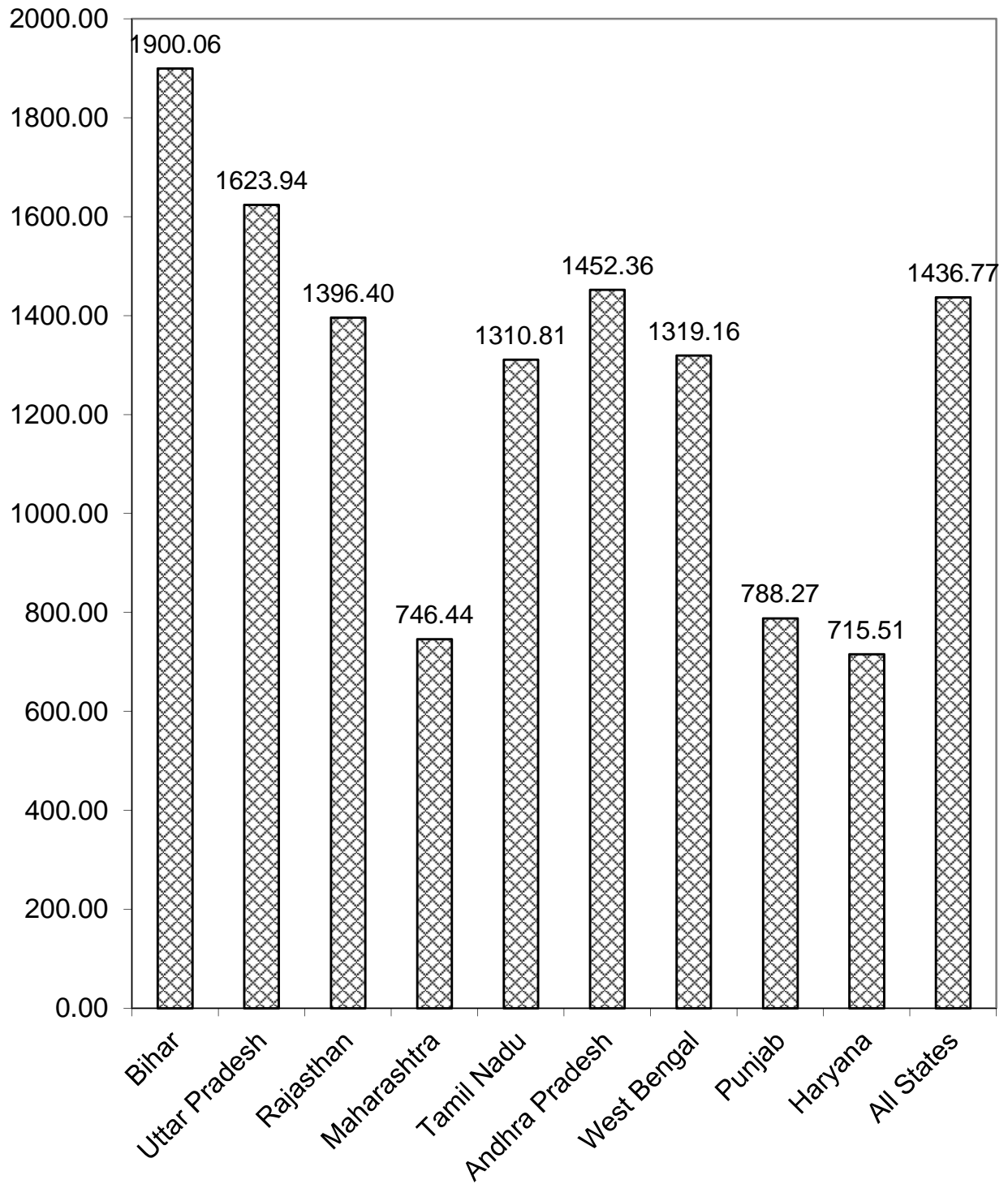
Sr. State No.	Popu- lation* (in crore)	Per Capita Revenue Receipts from							Total Revenue Receipts (6+9)
		State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)		
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.36	4207.62	933.40	5141.02	1452.36	1143.27	2595.62	7736.64	
2 Bihar	9.58	844.43	174.37	1018.80	1900.06	789.58	2689.64	3708.44	
3 Chhattisgarh	2.38	2992.97	1278.57	4271.54	1840.61	1515.44	3356.04	7627.58	
4 Goa	0.17	10366.71	10183.53	20550.24	2514.24	1054.76	3569.00	24119.24	
5 Gujarat	5.79	4618.35	941.57	5559.92	1017.43	619.95	1637.38	7197.30	
6 Haryana	2.48	5330.45	1105.40	6435.85	715.51	1313.43	2028.94	8464.79	
7 Jharkhand	3.09	1799.47	975.69	2775.16	1865.17	1780.63	3645.80	6420.96	
8 Karnataka	5.86	5218.19	568.91	5787.10	1255.97	1345.28	2601.25	8388.34	
9 Kerala	3.42	5153.51	541.58	5695.09	1286.19	653.04	1939.23	7634.32	
10 Madhya Pradesh	7.06	2446.57	903.97	3350.55	1568.98	943.75	2512.73	5863.27	
11 Maharashtra	11.05	5348.99	755.89	6104.88	746.44	1013.87	1760.30	7865.18	
12 Odisha	4.02	2234.41	799.05	3033.47	2119.07	1422.14	3541.21	6574.68	
13 Punjab	2.72	4426.28	2078.20	6504.48	788.27	853.05	1641.32	8145.80	
14 Rajasthan	6.63	2475.76	687.51	3163.27	1396.40	777.43	2173.83	5337.11	
15 Tamil Nadu	6.68	5471.06	752.55	6223.61	1310.81	825.48	2136.29	8359.90	
16 Uttar Pradesh	19.58	1730.21	694.64	2424.86	1623.94	875.67	2499.60	4924.46	
17 West Bengal	8.83	1913.93	276.12	2190.04	1319.16	672.19	1991.34	4181.39	
Sub Total-I	107.70	3222.04	741.56	3963.60	1409.35	956.61	2365.96	6329.56	
Special Category									
18 Arunachal Pradesh	0.12	1445.17	4260.33	5705.50	3961.83	26123.17	30085.00	35790.50	
19 Assam	3.00	1662.24	917.65	2579.89	1779.84	2268.43	4048.28	6628.17	
20 Himachal Pradesh	0.67	3842.57	2662.18	6504.75	1286.01	7651.57	8937.58	15442.33	
21 Jammu & Kashmir	1.15	2673.70	1125.54	3799.24	1634.63	11568.56	13203.19	17002.43	
22 Manipur	0.24	816.79	998.88	1815.67	2489.83	11832.50	14322.33	16138.00	
23 Meghalaya	0.26	1708.81	1058.00	2766.81	2355.31	8136.88	10492.19	13259.00	
24 Mizoram	0.1	1075.80	1265.00	2340.80	3945.30	23348.90	27294.20	29635.00	
25 Nagaland	0.22	820.50	574.32	1394.82	1972.86	13540.32	15513.18	16908.00	
26 Sikkim	0.06	3715.67	22607.33	26323.00	6256.50	21660.33	27916.83	54239.83	
27 Tripura	0.36	1464.00	348.22	1812.22	1962.06	11836.86	13798.92	15611.14	
28 Uttrakhand	0.97	3669.11	651.40	4320.52	1597.95	3861.05	5459.00	9779.52	
Sub Total-II	7.15	2244.31	1290.01	3534.32	1849.88	6705.70	8555.58	12089.90	
Total	114.85	3161.18	775.70	3936.88	1436.77	1314.52	2751.29	6688.17	

*Estimated Population as on 1st October, 2008

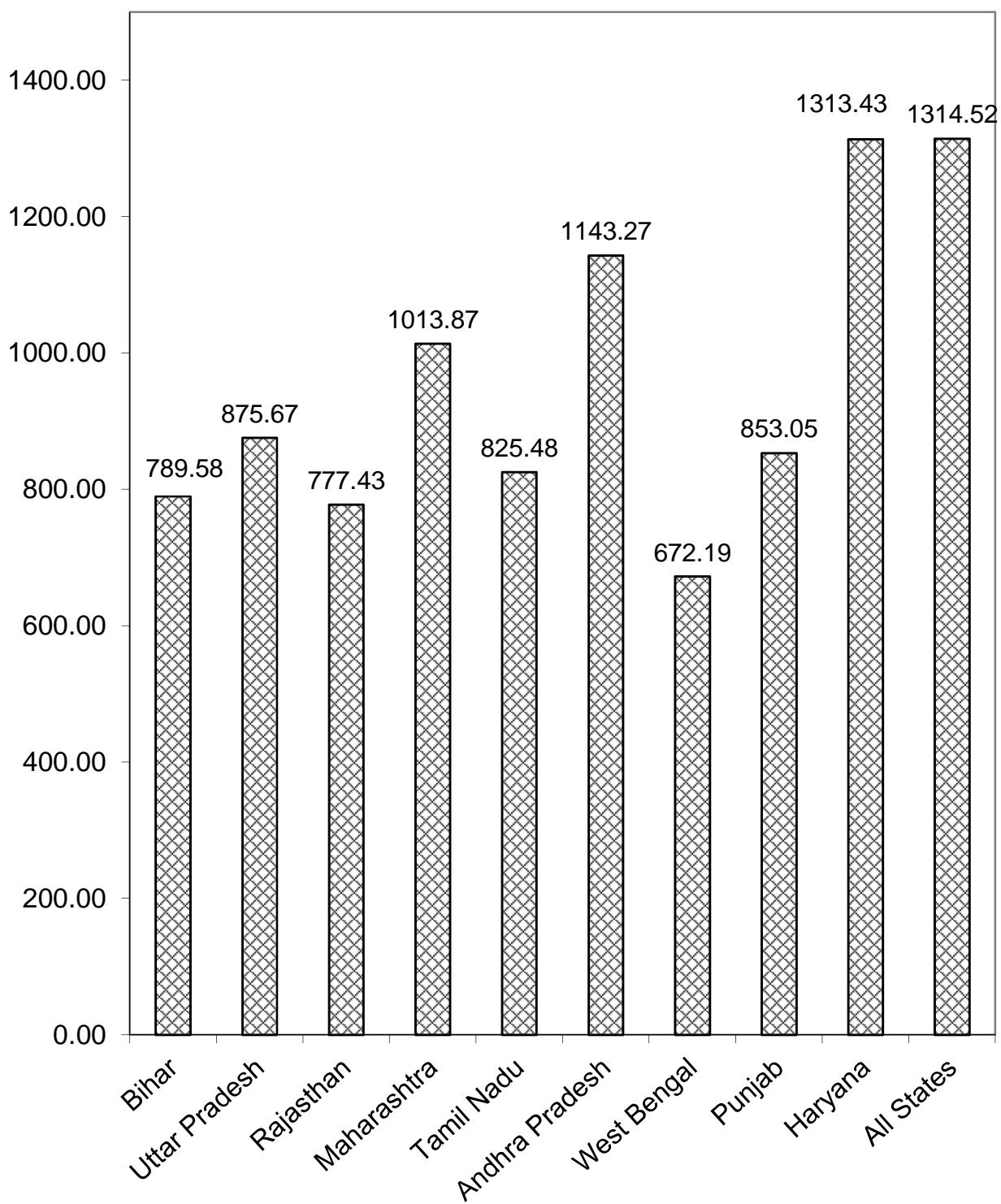
**Per Capita State's Own Tax Revenue of Selected States during
2009-10 (Accounts) (In ₹)**



Per Capita Share in Central Taxes of Selected States during 2009-10 (Accounts) (In ₹)



**Per Capita Grants from Centre of Selected States during
2009-10 (Accounts) (In ₹)**



2.11 2010-2011 (R. E.)

2.11 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts from States' sources during 2010-2011 (R.E.) was in Goa (₹ 24946.00) followed by Punjab (₹ 8682.41), Haryana (₹ 8357.50), Tamil Nadu (₹ 8000.88), Maharashtra (₹ 7365.09), Karnataka (₹ 7021.65), Kerala (₹ 7002.34) and Andhra Pradesh (₹ 6934.86). Bihar with ₹ 1217.96 was at minimum level whereas it was ₹ 2713.77 in West Bengal. The per capita State's own Tax Revenue was maximum in Goa (₹12829.94) followed by Tamil Nadu (₹ 7299.42), Haryana (₹ 6858.53), Maharashtra (₹ 6562.10) and Karnataka (₹ 6427.14). Bihar with ₹ 1088.39 was at minimum level whereas it was ₹1906.48 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (₹ 12116.06) followed by Punjab (₹ 2379.61), Chhattishgarh (₹ 1660.02), Haryana (₹ 1498.97) and Andhra Pradesh (₹ 1316.29). Bihar with ₹ 129.57 was at minimum level whereas it was ₹ 325.88 in West Bengal. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (₹ 3273.94) followed by Odisha (₹ 2464.08), Bihar (₹ 2351.12), Chhattisgarh (₹ 2145.33), Madhya Pradesh (₹ 2078.69), Uttar Pradesh (₹ 2066.71), Jharkhand (₹ 2025.47), Rajasthan (₹ 1907.36) and Andhra Pradesh (₹ 1796.50). The per capita share in Central Taxes for Haryana was ₹ 909.64. The per capita share received from Central grants of all the non special category States ranged from ₹ 876.98 in Uttar Pradesh to ₹ 3369.76 in Goa whereas Haryana share was ₹ 1640.66.

2.11 (b) Special Category States

The special category States received major share of revenue from the Centre in the form of Share in Central Taxes and Grants. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants from the Centre amounting to ₹ 6424.75, ₹ 10595.84, ₹ 15934.44 and ₹ 7979.08 respectively. In small State with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Arunachal Pradesh (₹ 50176.33) and minimum in Tripura (₹ 12859.72).

The details of per capita revenue receipts of States during 2010-2011 (R.E) are given in Table 2.11. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

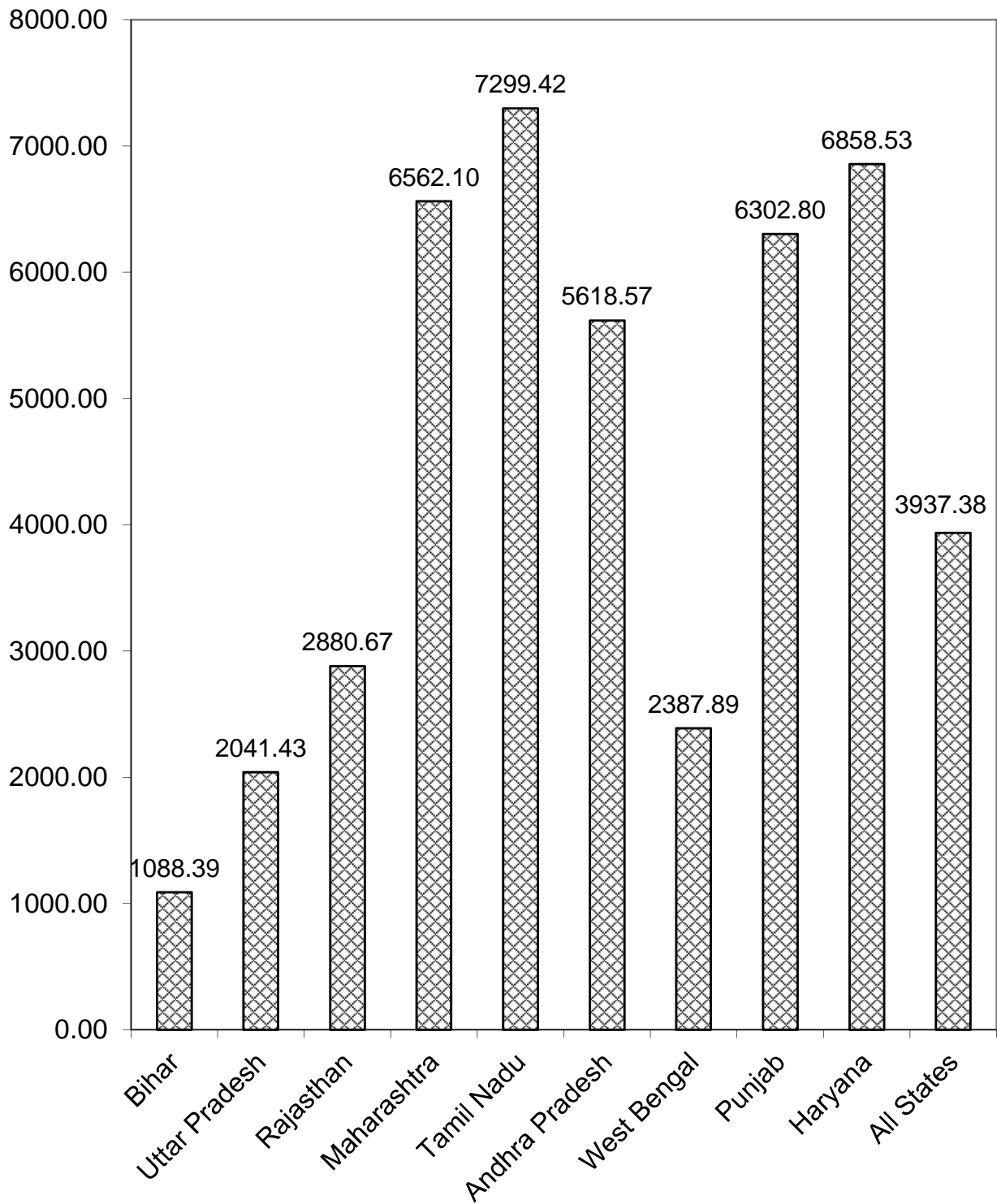
Table-2.11
Per Capita Revenue Receipts of States during 2010-11(R. E.)

(in ₹)

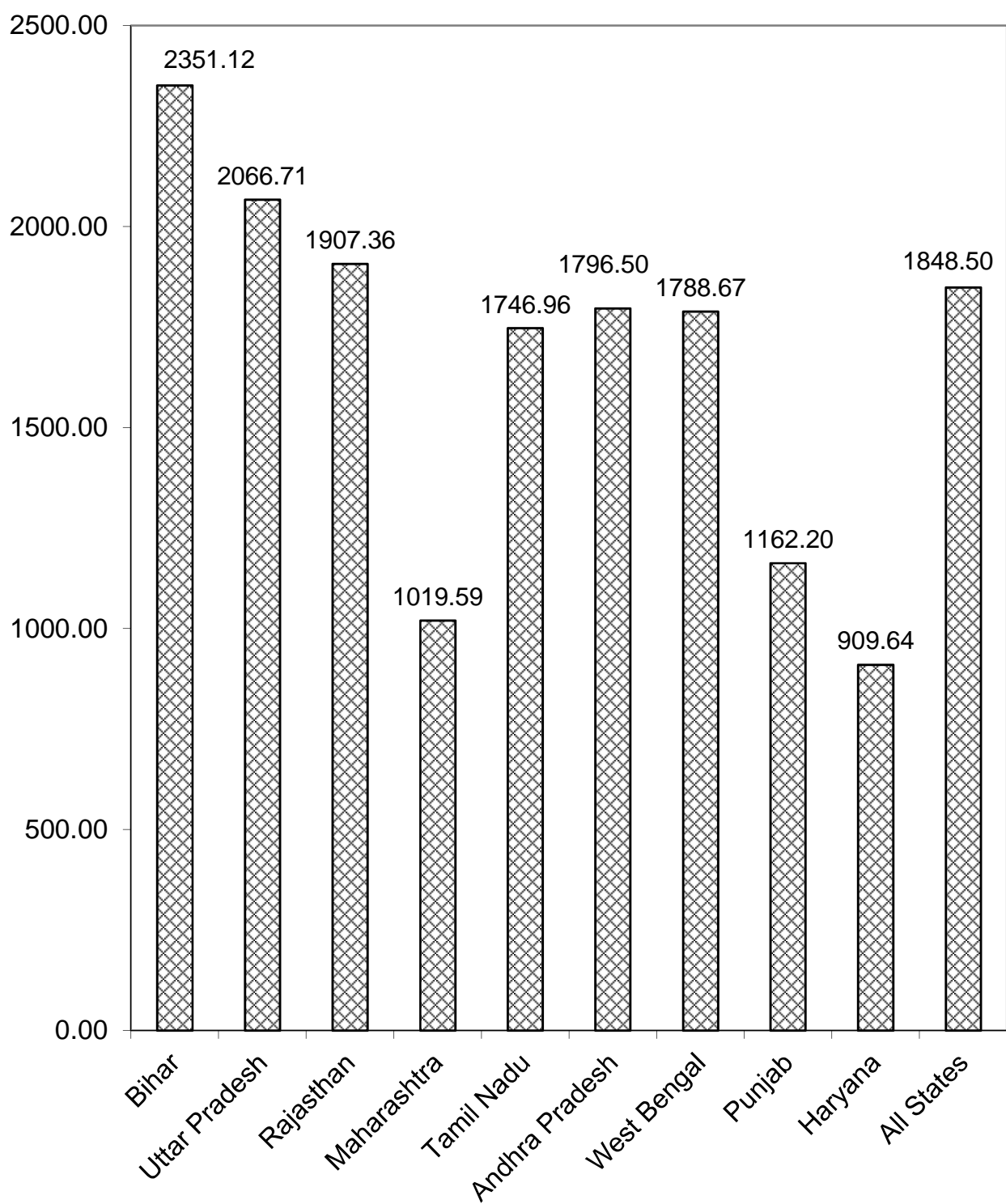
Sr. State No.	Popu- lation* (in crore)	Per Capita Revenue Receipts from							Total Revenue Receipts (6+9)
		State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)		
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1 Andhra Pradesh	8.44	5618.57	1316.29	6934.86	1796.50	1627.87	3424.36	10359.23	
2 Bihar	9.72	1088.39	129.57	1217.96	2351.12	1198.80	3549.91	4767.88	
3 Chhattisgarh	2.41	3456.01	1660.02	5116.03	2145.33	2055.55	4200.88	9316.90	
4 Goa	0.17	12829.94	12116.06	24946.00	3273.94	3369.76	6643.71	31589.71	
5 Gujarat	5.87	5906.04	869.99	6776.03	1158.43	1001.42	2159.85	8935.88	
6 Haryana	2.53	6858.53	1498.97	8357.50	909.64	1640.66	2550.30	10907.80	
7 Jharkhand	3.13	1906.48	999.88	2906.36	2025.47	1490.45	3515.91	6422.28	
8 Karnataka	5.92	6427.14	594.51	7021.65	1572.65	1166.61	2739.26	9760.91	
9 Kerala	3.45	6354.35	647.99	7002.34	1420.43	889.40	2309.84	9312.18	
10 Madhya Pradesh	7.17	2842.38	836.46	3678.84	2078.69	1566.68	3645.37	7324.21	
11 Maharashtra	11.20	6562.10	802.99	7365.09	1019.59	1183.12	2202.70	9567.79	
12 Odisha	4.06	2612.93	816.97	3429.89	2464.08	2121.68	4585.76	8015.65	
13 Punjab	2.76	6302.80	2379.61	8682.41	1162.20	1197.09	2359.29	11041.71	
14 Rajasthan	6.74	2880.67	860.21	3740.88	1907.36	1175.05	3082.41	6823.29	
15 Tamil Nadu	6.73	7299.42	701.46	8000.88	1746.96	1012.01	2758.97	10759.85	
16 Uttar Pradesh	19.93	2041.43	690.66	2732.09	2066.71	876.98	2943.69	5675.78	
17 West Bengal	8.92	2387.89	325.88	2713.77	1788.67	1115.95	2904.62	5618.39	
Sub Total-I	109.15	4020.84	808.79	4829.63	1783.66	1229.06	3012.72	7842.35	
Special Category									
18 Arunachal Pradesh	0.12	1663.00	4135.08	5798.08	5719.75	44456.58	50176.33	55974.42	
19 Assam	3.04	1944.18	838.12	2782.30	2621.25	3803.49	6424.75	9207.04	
20 Himachal Pradesh	0.68	5009.82	2566.15	7575.97	2522.57	8073.26	10595.84	18171.81	
21 Jammu & Kashmir	1.17	3113.71	1260.45	4374.16	2487.82	13446.62	15934.44	20308.61	
22 Manipur	0.24	1045.63	1472.92	2518.54	4127.38	16455.50	20582.88	23101.42	
23 Meghalaya	0.26	1776.19	1004.69	2780.88	3285.42	10832.96	14118.38	16899.27	
24 Mizoram	0.10	1241.50	1775.90	3017.40	5907.80	28238.00	34145.80	37163.20	
25 Nagaland	0.22	976.32	701.32	1677.64	3133.91	19237.68	22371.59	24049.23	
26 Sikkim	0.06	3880.67	19372.33	23253.00	8757.33	27656.17	36413.50	59666.50	
27 Tripura	0.36	1740.19	362.58	2102.78	2969.44	9890.28	12859.72	14962.50	
28 Uttrakhand	0.99	4370.00	1126.27	5496.27	2484.92	5494.16	7979.08	13475.35	
Sub Total-II	7.24	2679.13	1328.49	4007.62	2826.05	8646.53	11472.58	15480.20	
Total	116.39	3937.38	841.12	4778.50	1848.50	1690.46	3538.97	8317.46	

*Estimated Population as on 1st October, 2009

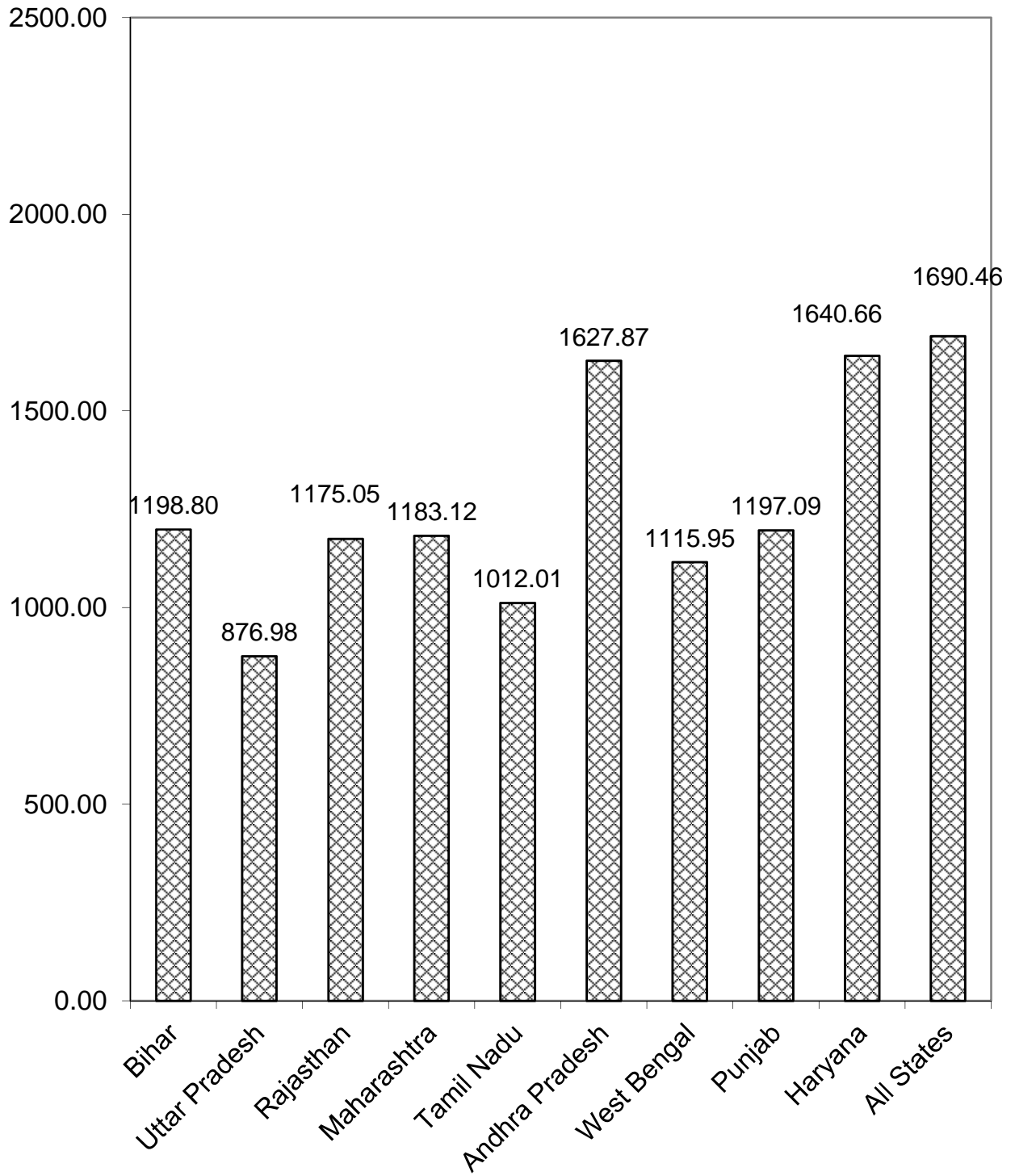
**Per Capita State's Own Tax Revenue of Selected States during
2010-11 (R.E) (In ₹)**



**Per Capita Share in Central Taxes of Selected States during
2010-11 (R.E) (In ₹)**



**Per Capita Grants from the Centre of Selected States during
2010-11 (R.E.) (In ₹)**



2.12 2011-2012 (B. E.)

2.12 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipts during 2011-2012 (B.E) was estimated to be maximum in Goa (₹ 26705.50) followed by Tamil Nadu (₹ 9571.93), Haryana (₹ 9452.91), Punjab (₹ 8435.11), Kerala (₹ 8407.05), Maharashtra (₹ 8223.32) and Andhra Pradesh (₹ 8072.43). Bihar with ₹ 1580.59 was estimated at minimum level whereas it was estimated to be ₹ (3431.61) in West Bengal. The per capita State's Own Tax Revenue was estimated as maximum in Goa (₹ 14134.78) followed by Tamil Nadu (₹ 8831.17), Haryana (₹ 7784.78), Kerala (₹ 7677.67), Maharashtra (₹ 7366.73), Karnataka (₹ 7327.27), Punjab (₹ 7314.59) and Andhra Pradesh (₹ 6624.21). Bihar with ₹ 1277.45 was estimated at minimum level whereas it was estimated to be ₹ 2473.19 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (₹ 12570.72) followed by Chhattisgarh (₹ 1759.54), Haryana (₹ 1668.12), Andhra Pradesh (₹ 1448.21) and Punjab (₹ 1120.52). Bihar with ₹ 303.14 was estimated at minimum level whereas it was estimated ₹ 354.94 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated to be maximum in Goa (₹ 3401.39) followed by Odisha (₹2787.56), Bihar (₹2737.70), Chhattisgarh (₹2532.38), Uttar Pradesh (₹ 2380.43), Madhya Pradesh (₹ 2335.90), Jharkhand (₹ 2332.27), Rajasthan (₹ 2254.54), Andhra Pradesh (₹ 1974.89), Tamil Nadu (₹ 1936.64) and Kerala (₹ 1780.11). The per Capita Share in Central Taxes for Haryana was estimated at ₹ 1075.92. The per Capita Grants from Centre ranged from ₹ 1021.09 in Uttar Pradesh to ₹ 2930.62 in Jharkhand whereas Haryana's share was estimated at ₹ 1929.61.

2.12 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to be received per capita Share in Central Taxes and Central Grants amounting to ₹ 7415.25, ₹ 11851.37, ₹ 17709.59 and ₹ 8228.14 respectively. In small States with a population of less than 36 lakhs, the per capita Share in Central Taxes and Central Grants were maximum in Arunachal Pradesh (₹ 45191.08) and minimum in Tripura (₹ 14079.92).

The details of per capita revenue receipts of States during 2011-2012 (B.E) are given in Table 2.12. Graphic presentation of per capita revenue receipts of selected States has also been given along with Table.

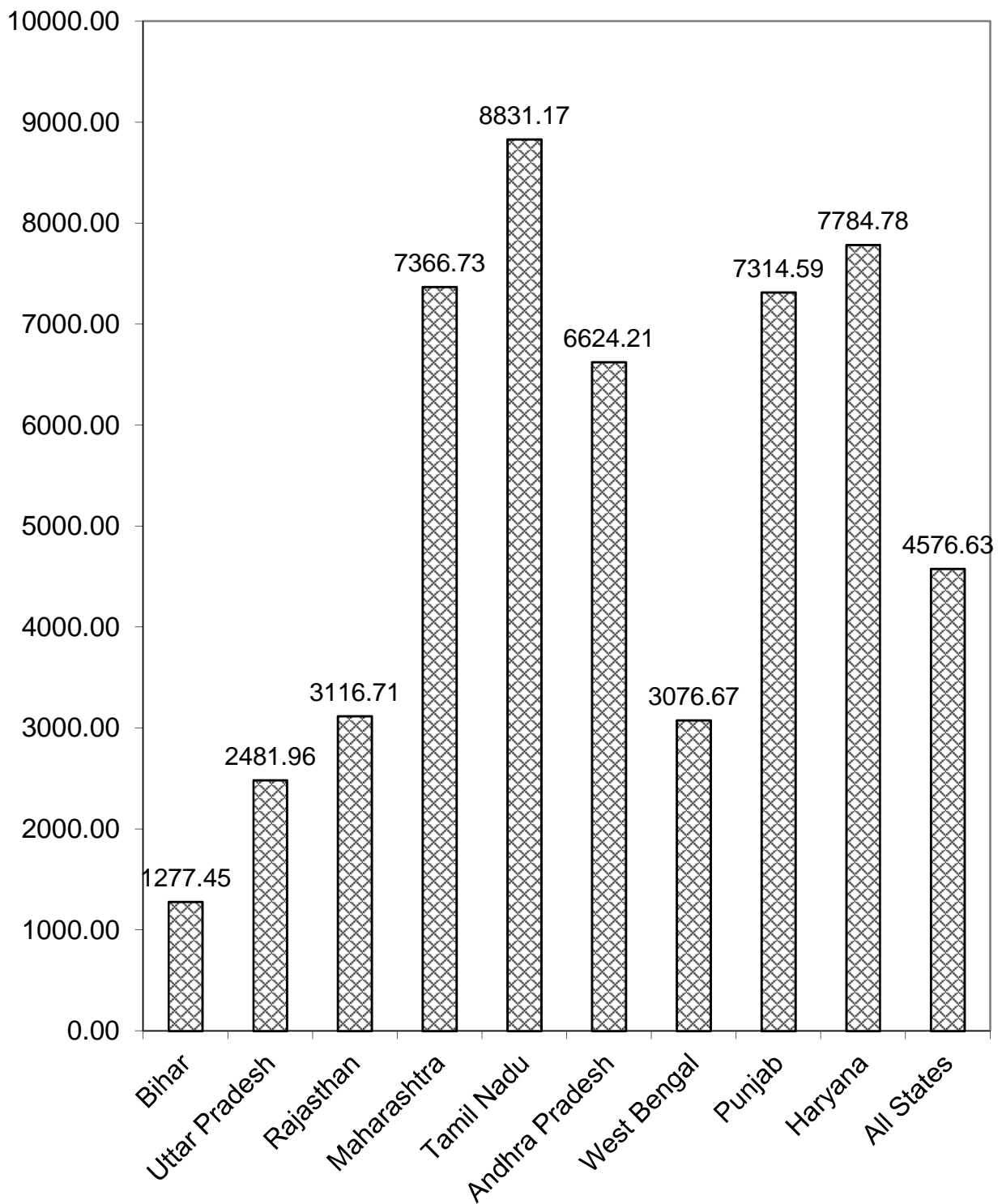
Table-2.12
Per Capita Revenue Receipts of States during 2011-12(B. E)

(in ₹)

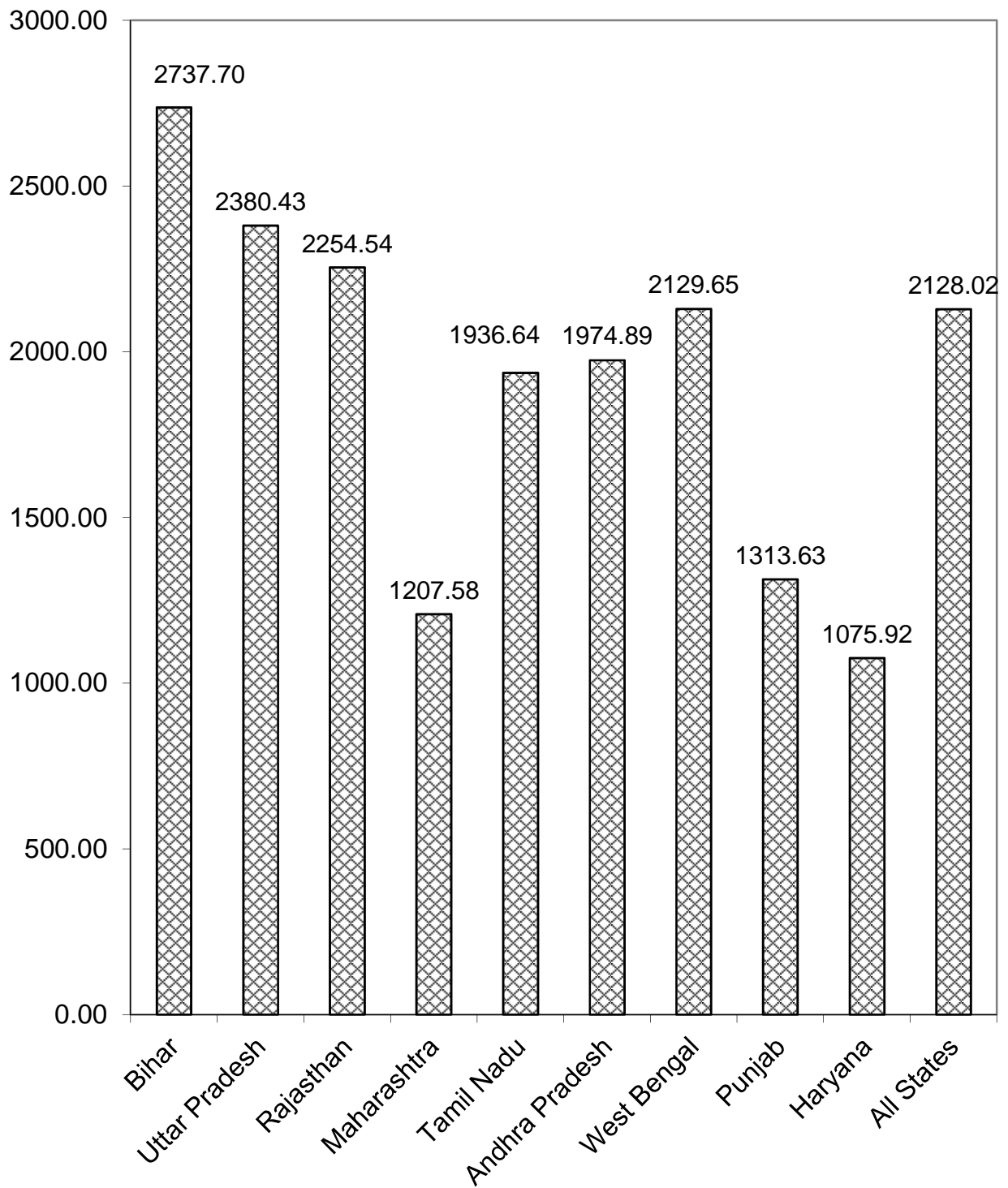
Sr. State No.	Popu-lation* (in crore)	Per Capita Revenue Receipts from							Total Revenue Receipts (6+9)
		State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grant from Centre	Central Sources (7+8)		
1 2	3	4	5	6	7	8	9	10	
Non-Special Category									
1 Andhra Pradesh	8.52	6624.21	1448.21	8072.43	1974.89	1806.59	3781.48	11853.90	
2 Bihar	9.85	1277.45	303.14	1580.59	2737.70	1387.88	4125.59	5706.18	
3 Chhattisgarh	2.45	4012.43	1759.54	5771.97	2532.38	2230.31	4762.69	10534.66	
4 Goa	0.18	14134.78	12570.72	26705.50	3401.39	2499.50	5900.89	32606.39	
5 Gujarat	5.95	6562.34	1011.00	7573.33	1222.35	1269.14	2491.50	10064.83	
6 Haryana	2.57	7784.78	1668.12	9452.91	1075.92	1929.61	3005.53	12458.44	
7 Jharkhand	3.17	2473.19	1016.65	3489.84	2332.27	2930.62	5262.89	8752.73	
8 Karnataka	5.98	7327.27	614.52	7941.79	1742.31	1405.08	3147.39	11089.18	
9 Kerala	3.47	7677.67	729.38	8407.05	1780.11	1175.24	2955.34	11362.39	
10 Madhya Pradesh	7.29	3171.24	822.97	3994.20	2335.90	1597.19	3933.09	7927.29	
11 Maharashtra	11.36	7366.73	856.59	8223.32	1207.58	1264.87	2472.45	10695.77	
12 Odisha	4.1	3001.42	926.60	3928.02	2787.56	2158.41	4945.97	8873.99	
13 Punjab	2.79	7314.59	1120.52	8435.11	1313.63	1551.18	2864.81	11299.91	
14 Rajasthan	6.85	3116.71	939.87	4056.58	2254.54	1322.07	3576.61	7633.19	
15 Tamil Nadu	6.77	8831.17	740.76	9571.93	1936.64	1148.01	3084.66	12656.59	
16 Uttar Pradesh	20.28	2481.96	597.22	3079.18	2380.43	1021.09	3401.53	6480.70	
17 West Bengal	9	3076.67	354.94	3431.61	2129.65	1755.18	3884.83	7316.43	
Sub Total-I	110.58	4679.20	823.33	5502.53	2048.05	1463.02	3511.07	9013.60	
Special Category									
18 Arunachal Pradesh	0.12	1896.33	2419.75	4316.08	6533.33	38657.75	45191.08	49507.17	
19 Assam	3.08	2131.80	1079.86	3211.65	3108.04	4307.21	7415.25	10626.90	
20 Himachal Pradesh	0.68	5940.91	2933.47	8874.38	3030.40	8820.97	11851.37	20725.75	
21 Jammu & Kashmir	1.18	3544.78	1372.61	4917.39	2820.34	14889.25	17709.59	22626.98	
22 Manipur	0.25	1271.36	1838.88	3110.24	4759.92	15659.12	20419.04	23529.28	
23 Meghalaya	0.26	2263.00	1505.19	3768.19	4141.12	13637.46	17778.58	21546.77	
24 Mizoram	0.10	1731.70	2375.80	4107.50	7097.30	26278.20	33375.50	37483.00	
25 Nagaland	0.23	1092.13	829.78	1921.91	3601.17	18875.22	22476.39	24398.30	
26 Sikkim	0.06	4485.00	21359.00	25844.00	10511.67	33411.00	43922.67	69766.67	
27 Tripura	0.36	2176.33	380.83	2557.17	3565.56	10514.36	14079.92	16637.08	
28 Uttrakhand	1	4759.74	1647.11	6406.85	2955.31	5272.83	8228.14	14634.99	
Sub Total-II	7.32	3027.19	1581.42	4608.62	3336.03	9148.23	12484.25	17092.87	
Total	117.90	4576.63	870.40	5447.03	2128.02	1940.16	4068.18	9515.22	

*Estimated Population as on 1st October, 2010

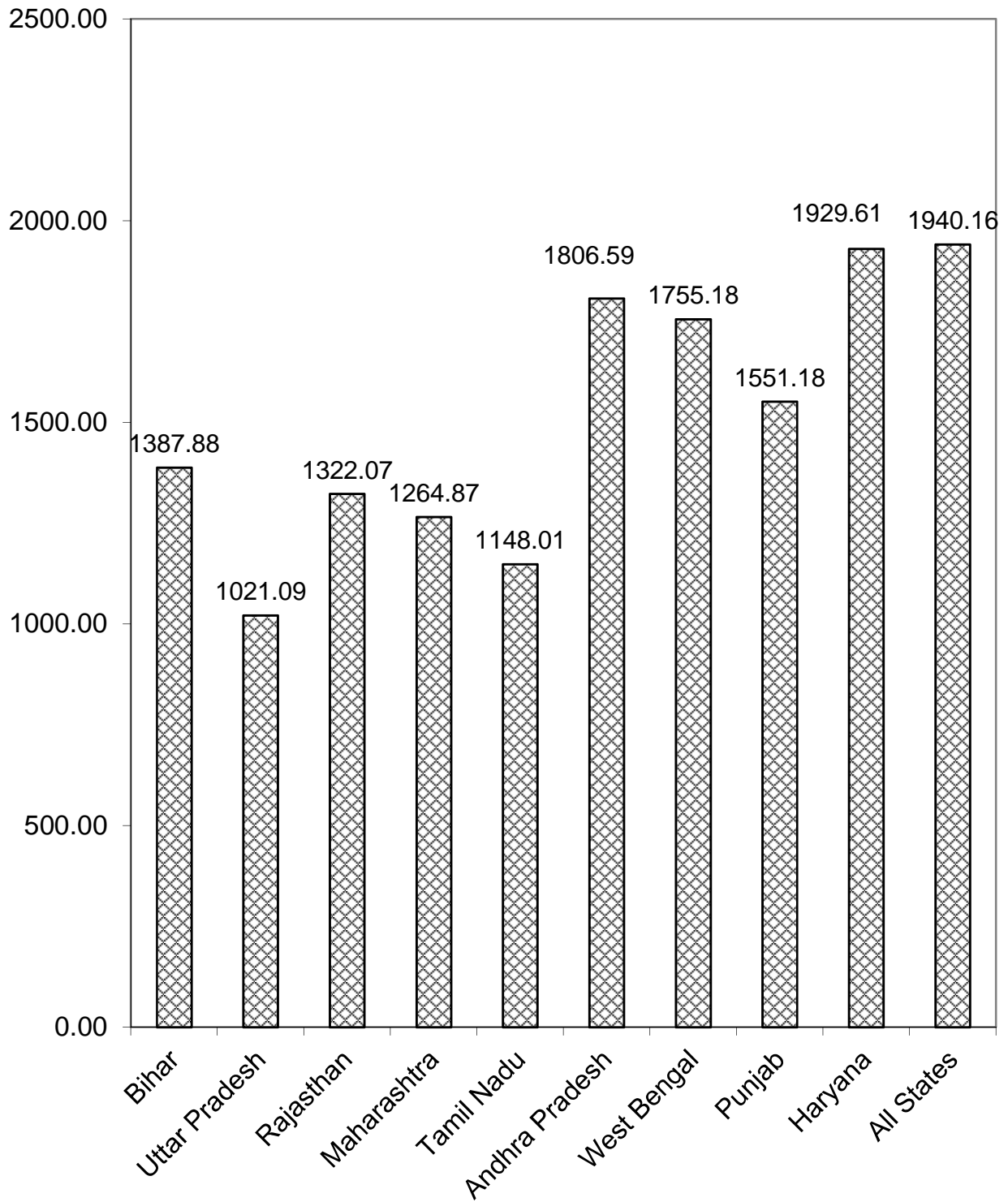
**Per Capita State's Own Tax Revenue of Selected States during
2011-12 (B.E.) (In ₹)**



Per Capita Share in Central Taxes of Selected States during 2011-12 (B.E.) (In ₹)



**Per Capita Grants from the Centre of Selected States during
2011-12 (B.E.) (In ₹)**



Per Capita Total Receipts (Revenue+Capital Components)

2.13 2009-2010 (Accounts)

2.13 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2009-2010 (Accounts) was in Goa (₹ 26866.24) followed by Haryana (₹ 10856.57), Tamil Nadu (₹ 10700.04), Punjab (₹ 10379.63), Maharashtra (₹ 9519.39), Karnataka (₹ 9464.74) and Andhra Pradesh (₹ 9365.76). Bihar with ₹ 4143.15 was at minimum level whereas it was ₹ 5696.35 in Uttar Pradesh. In the remaining non special category States it ranges from ₹ 6200 to ₹ 9200.

2.13 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 7033.36, ₹ 18008.84, ₹ 18120.50 and ₹ 11598.62 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was ₹ 38585.42, ₹ 17831.42, ₹ 14323.12, ₹ 28493.90, ₹ 19339.14, ₹ 59342.00 and ₹ 16892.36 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipts during 2009-2010 (Accounts) are given in the following table.

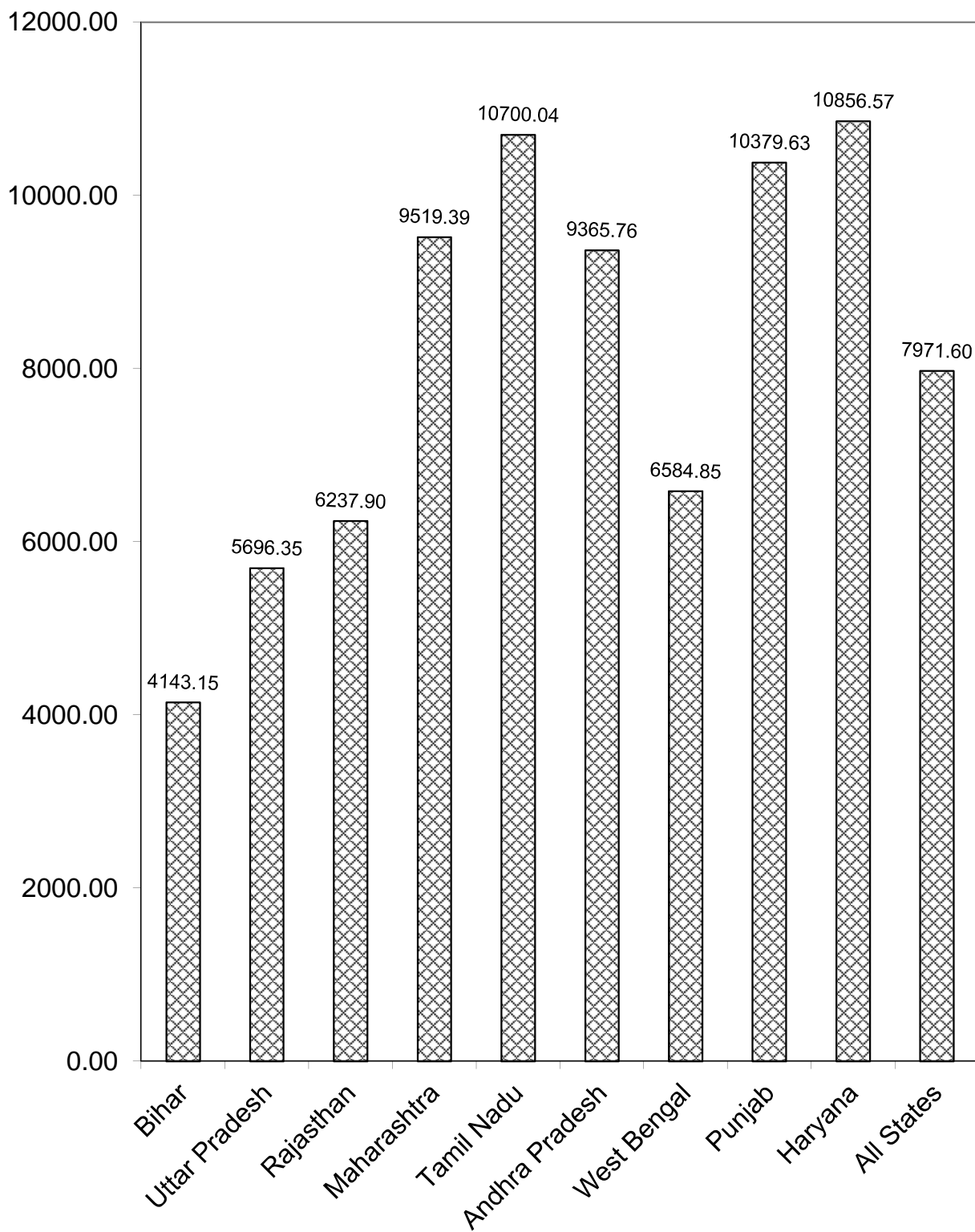
Graphic presentation of per capita total receipts of selected States has also been given along with Table.

Table- 2.13
Per Capita Total Receipts (Rev.+Capital) of States during 2009-10 (Accounts)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	64678.35	13619.37	78297.72	9365.76
2	Bihar	35526.83	4164.59	39691.42	4143.15
3	Chhattisgarh	18153.66	1630.38	19784.04	8312.62
5	Goa	4100.28	466.98	4567.26	26866.24
6	Gujarat	41672.36	11286.58	52958.94	9146.62
7	Haryana	20992.67	5931.63	26924.3	10856.57
8	Jharkhand	19840.77	1798.5	21639.27	7003.00
9	Karnataka	49155.7	6307.68	55463.38	9464.74
10	Kerala	26109.4	4937.89	31047.29	9078.15
11	Madhya Pradesh	41394.7	6253.51	47648.21	6749.04
12	Maharashtra	86910.27	18278.94	105189.21	9519.39
13	Odisha	26430.2	517.8	26948	6703.48
14	Punjab	22156.58	6076	28232.58	10379.63
15	Rajasthan	35385.01	5972.3	41357.31	6237.90
16	Tamil Nadu	55844.14	15632.14	71476.28	10700.04
17	Uttar Pradesh	96420.94	15113.57	111534.51	5696.35
18	West Bengal	36921.65	21222.57	58144.22	6584.85
Sub Total- I		681693.51	139210.43	820903.94	7622.14
Special Category					
19	Arunachal Pradesh	4294.86	335.39	4630.25	38585.42
20	Assam	19884.49	1215.59	21100.08	7033.36
21	Himachal Pradesh	10346.36	1719.56	12065.92	18008.84
22	Jammu & Kashmir	19552.8	1285.77	20838.57	18120.50
23	Manipur	3873.12	406.42	4279.54	17831.42
24	Meghalaya	3447.34	276.67	3724.01	14323.12
25	Mizoram	2963.51	-114.12	2849.39	28493.90
26	Nagaland	3719.76	534.85	4254.61	19339.14
27	Sikkim	3254.39	306.13	3560.52	59342.00
28	Tripura	5620.01	461.24	6081.25	16892.36
29	Uttarakhand	9486.13	1764.53	11250.66	11598.62
Sub-Total - II		86442.77	8192.03	94634.8	13235.64
Total-I+II(All States)		768136.28	147402.46	915538.74	7971.60

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

**Per Capita Total Receipts of Selected States
during 2009-10 (Accounts) (In ₹)**



Per Capita Total Receipts (Revenue+Capital Components)

2.14 2010-2011 (R. E.)

2.14 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2010-2011 (R.E.) was in Goa (₹ 34356.29) followed by Punjab (₹ 12913.00), Haryana (₹ 12853.27), Tamil Nadu (₹ 12578.93), Andhra Pradesh (₹ 11905.82), Gujarat (₹ 11553.39), Maharashtra (₹ 11381.25), Kerala (₹ 11151.92) and Chhattisgarh (₹ 10610.88). Bihar with ₹ 5294.51 was at minimum level whereas it was ₹ 6414.27 in Uttar Pradesh. In the remaining non special category States it ranges from ₹ 6800 to ₹ 10608.

2.14 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 9980.85, ₹ 20233.81, ₹ 22882.97 and ₹ 15551.10 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was ₹ 56977.75, ₹ 24573.17, ₹ 18299.00, ₹ 38599.00, ₹ 25110.27, ₹ 60176.33 and ₹ 15850.56 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2010-2011 (R.E.) are given in the following table.

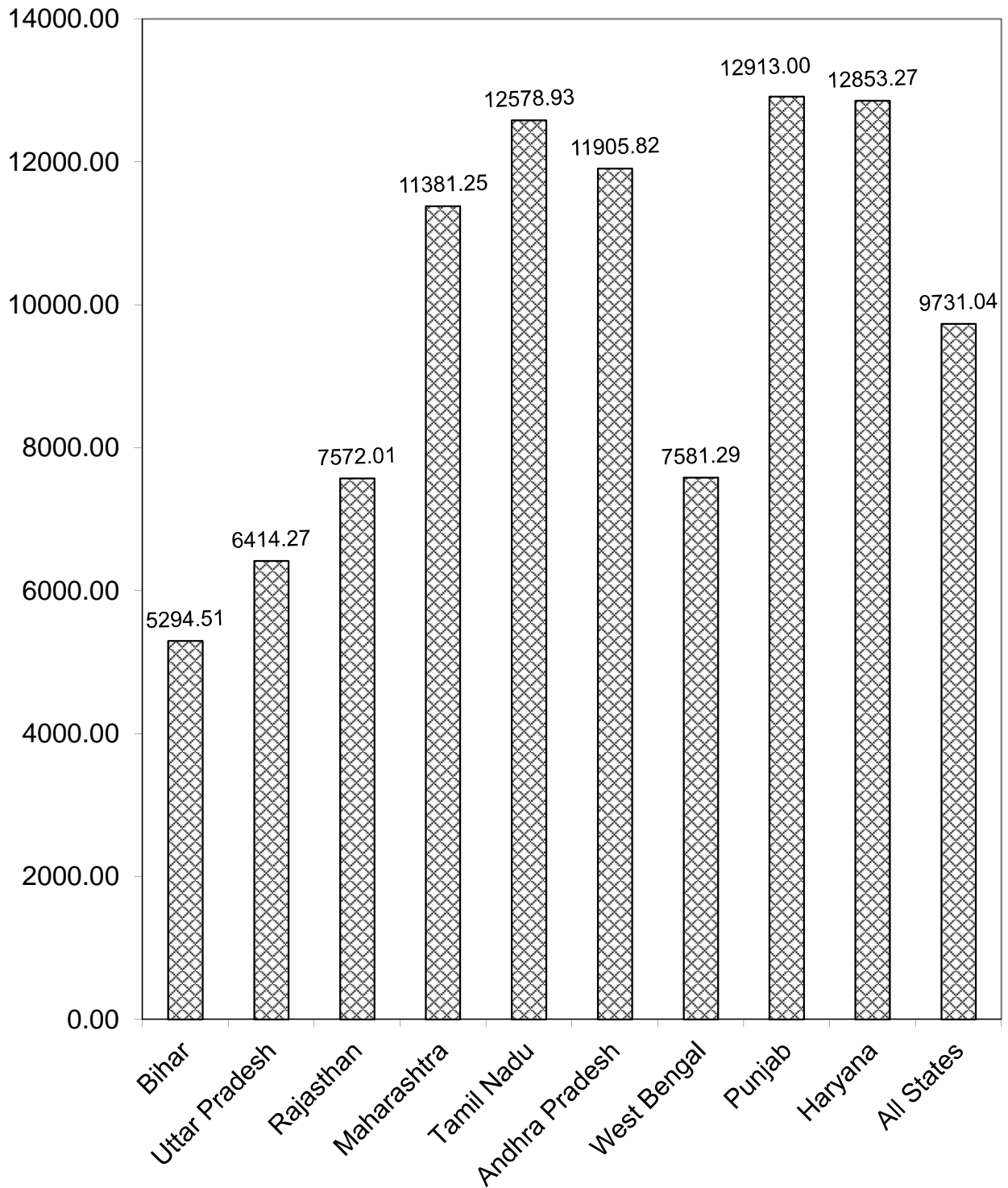
Graphic presentation of per capita total receipts of selected States has also been given alongwith Table.

Table- 2.14
Per Capita Total Receipts (Rev.+Capital) of States during 2010-11 (R. E.)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	87431.88	13053.22	100485.1	11905.82
2	Bihar	46343.77	5118.82	51462.59	5294.51
3	Chhattisgarh	22453.74	3118.48	25572.22	10610.88
5	Goa	5370.25	470.32	5840.57	34356.29
6	Gujarat	52453.64	15364.73	67818.37	11553.39
7	Haryana	27596.74	4922.03	32518.77	12853.27
8	Jharkhand	20101.74	1329.43	21431.17	6847.02
9	Karnataka	57784.58	5010.21	62794.79	10607.23
10	Kerala	32127.01	6347.12	38474.13	11151.92
11	Madhya Pradesh	52514.56	6490.68	59005.24	8229.46
12	Maharashtra	107159.22	20310.73	127469.95	11381.25
13	Odisha	32543.56	2937.08	35480.64	8739.07
14	Punjab	30475.11	5164.78	35639.89	12913.00
15	Rajasthan	45988.97	5046.39	51035.36	7572.01
16	Tamil Nadu	72413.81	12242.38	84656.19	12578.93
17	Uttar Pradesh	113118.29	14718.03	127836.32	6414.27
18	West Bengal	50116.05	17509.08	67625.13	7581.29
Sub Total- I		855992.92	139153.51	995146.43	9239.99
Special Category					
19	Arunachal Pradesh	6716.93	120.4	6837.33	56977.75
20	Assam	27989.41	2352.38	30341.79	9980.85
21	Himachal Pradesh	12356.83	1402.16	13758.99	20233.81
22	Jammu & Kashmir	23761.07	3012.01	26773.08	22882.97
23	Manipur	5544.34	353.22	5897.56	24573.17
24	Meghalaya	4393.81	363.93	4757.74	18299.00
25	Mizoram	3716.32	143.58	3859.9	38599.00
26	Nagaland	5290.82	233.44	5524.26	25110.27
27	Sikkim	3579.99	30.59	3610.58	60176.33
28	Tripura	5386.5	319.7	5706.2	15850.56
29	Uttarakhand	13340.6	2054.99	15395.59	15551.10
Sub-Total - II		112076.62	10386.4	122463.02	17127.70
Total-I+II(All States)		968069.54	149539.91	1117609.45	9731.04

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

**Per Capita Total Receipts of Selected States
during 2010-11 (R.E.) (In ₹)**



Per Capita Total Receipts (Revenue+Capital Components)

2.15 2011-2012 (B. E.)

2.15 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2011-2012 (B.E.) was estimated to be maximum in Goa (₹ 35192.83) followed by Haryana (₹ 15241.42), Tamil Nadu (₹ 15089.85), Andhra Pradesh (₹ 13849.34), Kerala (₹ 13634.59), Punjab (₹ 13277.29), Karnataka (₹ 13255.30), Gujarat (₹ 12853.09), Maharashtra (₹ 12192.70) and Chhattisgarh (₹ 12116.82). Bihar with ₹ 6335.53 was estimated at minimum level whereas it was estimated as ₹ 7280.90 in Uttar Pradesh. In the remaining non special category States it ranges from ₹ 8600 to ₹ 9940.

2.15 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated at ₹ 11674.82, ₹ 22366.90, ₹ 24687.17, and ₹ 16302.22 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura the per capita total receipts was estimated ₹ 51357.50, ₹ 25941.76, ₹ 23188.27, ₹ 39835.30, ₹ 26314.52, ₹ 71323.50 and ₹ 17160.50 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2011-12 (B.E.) are given in the following table.

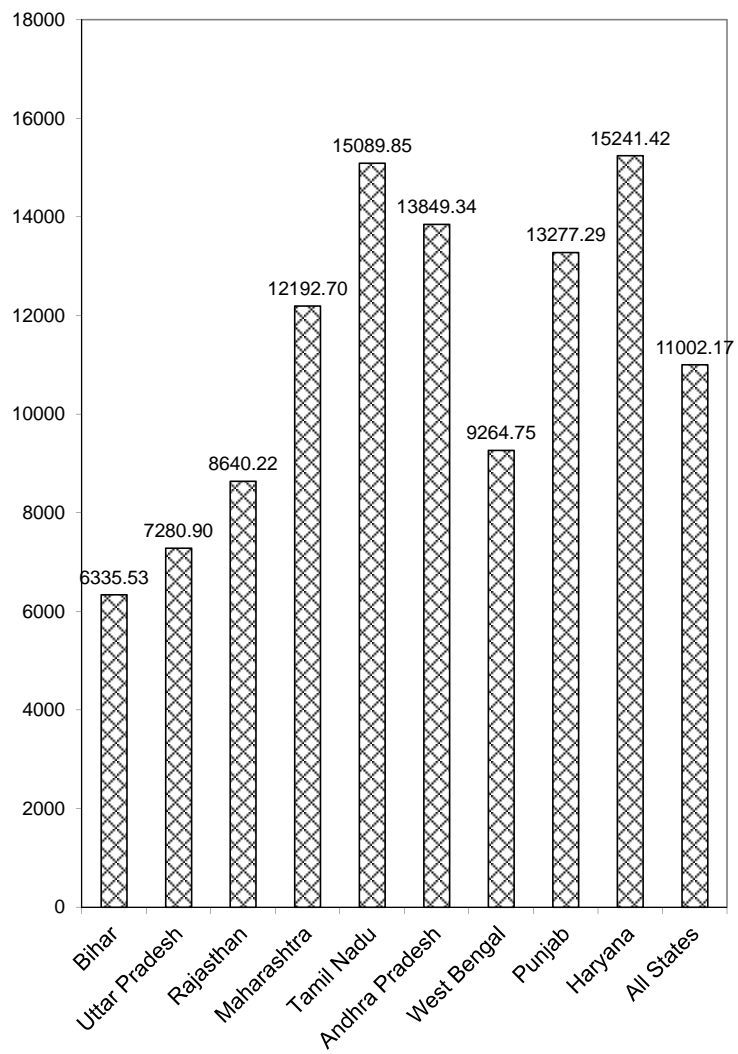
Graphic presentation of per capita total receipts of selected States has also been given along with Table.

Table- 2.15
Per Capita Total Receipts (Rev.+Capital)of States during 2011-12 (B.E.)

Sr. No.	State	Revenue Receipt (in crore)	Capital* Receipt (in crore)	Total Receipt (in crore)	Per Capita Total Receipt (in Rs.)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	100995.27	17001.08	117996.35	13849.34
2	Bihar	56205.86	6199.1	62404.96	6335.53
3	Chhattisgarh	25809.91	3876.31	29686.22	12116.82
5	Goa	5869.15	465.56	6334.71	35192.83
6	Gujarat	59885.75	16590.16	76475.91	12853.09
7	Haryana	32018.18	7152.27	39170.45	15241.42
8	Jharkhand	27746.16	810.18	28556.34	9008.31
9	Karnataka	66313.27	12953.41	79266.68	13255.30
10	Kerala	39427.5	7884.52	47312.02	13634.59
11	Madhya Pradesh	57789.98	7731.05	65521.03	8987.80
12	Maharashtra	121503.92	17005.17	138509.09	12192.70
13	Odisha	36383.35	4340.09	40723.44	9932.55
14	Punjab	31526.76	5516.87	37043.63	13277.29
15	Rajasthan	52287.36	6898.18	59185.54	8640.22
16	Tamil Nadu	85685.13	16473.13	102158.26	15089.85
17	Uttar Pradesh	131428.7	16227.9	147656.6	7280.90
18	West Bengal	65847.9	17534.88	83382.78	9264.75
Sub Total- I		996724.15	164659.86	1161384.01	10502.66
Special Category					
19	Arunachal Pradesh	5940.86	222.04	6162.9	51357.50
20	Assam	32730.85	3227.61	35958.46	11674.82
21	Himachal Pradesh	14093.51	1115.98	15209.49	22366.90
22	Jammu & Kashmir	26699.84	2431.02	29130.86	24687.17
23	Manipur	5882.32	603.12	6485.44	25941.76
24	Meghalaya	5602.16	426.79	6028.95	23188.27
25	Mizoram	3748.3	235.23	3983.53	39835.30
26	Nagaland	5611.61	440.73	6052.34	26314.52
27	Sikkim	4186.00	93.41	4279.41	71323.50
28	Tripura	5989.35	188.43	6177.78	17160.50
29	Uttarakhand	14634.99	1667.23	16302.22	16302.22
Sub-Total - II		125119.79	10651.59	135771.38	18548.00
Total-I+II(All States)		1121843.94	175311.45	1297155.39	11002.17

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

**Per Capita Total Receipt of Selected States
during 2011-12 (B.E.) (In ₹)**



CHAPTER- III

Developmental Revenue Expenditure as Percentage of Total Revenue Expenditure

3.1 2009-10 (Accounts)

3.1 (a) Non-Special Category States

In the non-special category States, developmental revenue expenditure as percentage of total revenue expenditure during 2009-10 (Accounts) was maximum in Chhattisgarh (72.09%) followed by Haryana (69.02%), Goa (68.04%), Karnataka (67.95%), Andhra Pradesh (66.15%), Gujarat (64.97%) and Maharashtra (64.66%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (41.72%) whereas it was 47.24% in Kerala and in all the remaining non special category States it was more than 50 percent.

3.1 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage of total revenue expenditure was 53.25 %, 60.71%, 56.71 % and 62.29 % respectively. In small States, it ranges from 51% to 69% except Sikkim (42.78%).

Per Capita Developmental Revenue Expenditure

3.1 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (₹16921.00) followed by Haryana (₹ 7029.08), Maharashtra (₹ 5554.44), Karnataka (₹ 5512.04), Gujarat (₹ 5457.37) and Tamil Nadu (₹ 5251.41). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 2116.32 whereas it was ₹ 2317.28 in Uttar Pradesh. In the remaining non special category States, it was more than ₹ 3000.

3.1(d) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was ₹ 3768.49, ₹ 10104.39, ₹ 7445.90 and ₹ 6843.72 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 21147.58) and minimum in Tripura (₹ 6285.14).

The following Table depicts the State wise details of percentage and per capita developmental revenue expenditure.

Table-3.1
Development Revenue Expenditure as Percentage of Total Revenue Expenditure
& Per Capita Development Revenue expenditure of States during 2009-10(Accounts)

(₹ Crore)

Sr. No.	State	Development	Non Development	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	41969.89	21391.68	86.35	63447.92	66.15	5020.32
2	Bihar	20274.36	12202.35	107.47	32584.18	62.22	2116.32
3	Chhattisgarh	12446.69	4349.77	468.98	17265.44	72.09	5229.70
4	Goa	2876.57	1350.91	0.00	4227.48	68.04	16921.00
5	Gujarat	31598.16	16934.16	105.97	48638.29	64.97	5457.37
6	Haryana	17432.13	7755.35	69.91	25257.39	69.02	7029.08
7	Jharkhand	10724	6502.75	0.45	17227.2	62.25	3470.55
8	Karnataka	32300.57	12762.35	2474.01	47536.93	67.95	5512.04
9	Kerala	14707.86	13935.52	2488.98	31132.36	47.24	4300.54
10	Madhya Pradesh	21333.22	12013.78	2549.90	35896.9	59.43	3021.70
11	Maharashtra	61376.59	32070.97	1468.41	94915.97	64.66	5554.44
12	Odisha	15600.61	9285.15	405.82	25291.58	61.68	3880.75
13	Punjab	11435.76	15525.28	446.91	27407.95	41.72	4204.32
14	Rajasthan	24466.29	15647.05	18.85	40132.19	60.96	3690.24
15	Tamil Nadu	35079.4	20296.54	3999.41	59375.35	59.08	5251.41
16	Uttar Pradesh	45372.28	40641.29	3360.03	89373.6	50.77	2317.28
17	West Bengal	31737.82	26356.76	405.29	58499.87	54.25	3594.32
Sub total-I		430732.20	269021.66	18456.74	718210.60	59.97	3999.37
Special Category							
18	Arunachal Pradesh	2537.71	1161.03	0.00	3698.74	68.61	21147.58
19	Assam	11305.46	8356.86	1569.86	21232.18	53.25	3768.49
20	Himachal Pradesh	6769.94	4376.78	4.29	11151.01	60.71	10104.39
21	Jammu & Kashmir	8562.79	6537.13	0.00	15099.92	56.71	7445.90
22	Manipur	1698.41	1190.04	125.97	3014.42	56.34	7076.71
23	Meghalaya	2081.40	1100.99	0.00	3182.39	65.40	8005.38
24	Mizoram	1755.03	947.66	0.00	2702.69	64.94	17550.30
25	Nagaland	1668.44	1583.98	0.00	3252.42	51.30	7583.82
26	Sikkim	1171.41	1566.64	0.00	2738.05	42.78	19523.50
27	Tripura	2262.65	1855.51	95.62	4213.78	53.70	6285.14
28	Uttarakhand	6638.41	3694.35	324.73	10657.49	62.29	6843.72
Sub total-II		46451.65	32370.97	2120.47	80943.09	57.39	6496.73
Total-I+II (All States)		477183.85	301392.63	20577.21	799153.69	59.71	4154.84

Developmental Revenue Expenditure as Percentage of Total Revenue Expenditure

3.2 2010-11 (R.E.)

3.2 (a) Non-Special Category States

In the non-special category States, the developmental revenue expenditure as percentage of total revenue expenditure during 2010-11 (R.E.) was maximum in Chhattisgarh (72.80%) followed by Haryana (69.42%), Andhra Pradesh (69.38%), Karnataka (69.21%), Goa (68.46%) and Jharkhand (65.97%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (45.04%) whereas it was 49.12% in Kerala and in all the remaining States it was more than 52 percent.

3.2 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage of total revenue expenditure was 58.77%, 59.33 %, 56.58 % and 62.56 % respectively. In small States, it ranges from 53 % to 72% except Sikkim (47.81 %).

Per Capita Developmental Revenue Expenditure

3.2 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (₹ 20315.29) followed by Haryana (₹ 8794.92), Andhra Pradesh (₹ 7143.01), Karnataka (₹ 6569.34), Maharashtra (₹ 6497.86), and Chhattisgarh (₹ 6457.61). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 2902.17 whereas it was ₹ 2940.63 in Uttar Pradesh. In the remaining special category States, it was more than ₹ 4100.

3.2(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was ₹ 6427.48, ₹ 10216.15, ₹ 8752.43 and ₹ 8070.58 respectively. In small States, it was maximum in Sikkim (₹ 24853.67) & minimum in Tripura (₹ 6894.42).

The following table depicts the Statewise details of percentage and per capita developmental revenue expenditure.

Table-3.2
Development Revenue expenditure as Percentage of Total Revenue expenditure
& Per Capita Development Revenue expenditure of States during 2010-11(R.E.)

(₹ Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	60287.03	26268.74	335.95	86891.72	69.38	7143.01
2	Bihar	28209.07	15729.53	4.12	43942.72	64.20	2902.17
3	Chhattisgarh	15562.85	5128.71	686.43	21377.99	72.80	6457.61
4	Goa	3453.6	1591.19	0	5044.79	68.46	20315.29
5	Gujarat	37709.98	20119.54	185.3	58014.82	65.00	6424.19
6	Haryana	22251.16	9700.24	103.74	32055.14	69.42	8794.92
7	Jharkhand	13353.24	6888.89	0.45	20242.58	65.97	4266.21
8	Karnataka	38890.52	14613.58	2685.14	56189.24	69.21	6569.34
9	Kerala	17615.36	15460.96	2786.79	35863.11	49.12	5105.90
10	Madhya Pradesh	29406.55	15430.02	2951.91	47788.48	61.53	4101.33
11	Maharashtra	72776.03	39140.05	930.79	112846.87	64.49	6497.86
12	Odisha	20940.05	11481.61	440.75	32862.41	63.72	5157.65
13	Punjab	15395.04	17465.86	1319.39	34180.29	45.04	5577.91
14	Rajasthan	29391.79	17472.32	13.82	46877.93	62.70	4360.80
15	Tamil Nadu	43214.42	26383.48	5944.69	75542.59	57.21	6421.16
16	Uttar Pradesh	58606.78	48619.3	4434.89	111660.97	52.49	2940.63
17	West Bengal	37349.94	29438.2	493.94	67282.08	55.51	4187.21
Sub total-I		544413.41	320932.22	23318.1	888663.73	61.26	4987.75
Special Category							
18	Arunachal Pradesh	2640.57	1151.58	0.00	3792.15	69.63	22004.75
19	Assam	19539.55	10230.34	3476.33	33246.22	58.77	6427.48
20	Himachal Pradesh	7422.98	5082.45	5.75	12511.18	59.33	10916.15
21	Jammu & Kashmir	10240.34	7857.84	0.00	18098.18	56.58	8752.43
22	Manipur	2551.09	1641.29	109.58	4301.96	59.30	10629.54
23	Meghalaya	2902.74	1159.13	0.00	4061.87	71.46	11164.38
24	Mizoram	2477.16	1222.54	0.00	3699.7	66.96	24771.60
25	Nagaland	2457.22	1924.24	0.00	4381.46	56.08	11169.18
26	Sikkim	1491.22	1606.07	21.64	3118.93	47.81	24853.67
27	Tripura	2481.99	2015.45	104.93	4602.37	53.93	6894.42
28	Uttarakhand	7989.87	4258.53	523.62	12772.02	62.56	8070.58
Sub total-II		62194.73	38149.46	4241.85	104586.04	59.47	8590.43
Total-I+II (All States)		606608.14	359081.68	27,559.95	993249.77	61.07	5211.86

Developmental Revenue Expenditure as Percentage of Total Revenue Expenditure

3.3 2011-12 (B. E.)

3.3 (a) Non-Special Category States

In the non-special category States, the developmental revenue expenditure as percentage of total revenue expenditure 2011-12 (B.E.) was estimated to be maximum in Chhattisgarh (72.37%) followed by Goa (70.68%), Haryana (68.90%), Andhra Pradesh (67.87%), Jharkhand (67.27%), Karnataka (64.86%) and Rajasthan (63.19%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (47.76%) whereas it was 51.06 % in Kerala and in all the remaining special category States, it was more than 54 percent.

3.3 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage of total revenue expenditure was 57.98%, 59.01%, 50.62 % and 61.42% respectively. In small States, it ranges from 53 % to 73% except Sikkim (46.28 %).

Per Capita Developmental Revenue Expenditure

3.3 (c) Non-Special Category States

The per capita developmental revenue expenditure was estimated to be maximum in Goa (₹ 23723.11) followed by Haryana (₹ 9296.51), Andhra Pradesh (₹ 7740.71), Rajasthan (₹ 7349.72), Chhattisgarh (₹ 7226.12) and Karnataka (₹ 7053.19). The per capita developmental revenue expenditure was estimated to be minimum in Bihar with ₹ 3190.29 whereas it was estimated as ₹ 3350.08 in Uttar Pradesh. In the remaining special category States, it was more than ₹ 4400.

3.3(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was estimated to be ₹ 5951.76, ₹ 12186.35, ₹ 9624.10 and ₹ 8799.04 respectively. In small States, it was estimated to be maximum in Sikkim (₹ 24940.33) and minimum in Tripura (₹ 7301.17).

The following table depicts the Statewise details of percentage and per capita developmental revenue expenditure.

Table-3.3
Development Revenue expenditure as Percentage of Total Revenue expenditure
& Per Capita Development Revenue expenditure of States during 2011-12(B.E.)

(₹ Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Others	Total Rev. Expd (3 to 5)	Dev.Rev.Expd. as % of Total Rev.Expd.	Per capita Dev.Rev. Expd.
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	65950.81	30849.27	369.55	97169.63	67.87	7740.71
2	Bihar	31424.33	18505.11	4.12	49933.56	62.93	3190.29
3	Chhattisgarh	17704.00	6145.66	612.09	24461.75	72.37	7226.12
4	Goa	4270.16	1771.04	0.00	6041.2	70.68	23723.11
5	Gujarat	36054.13	23234.46	153.73	59442.32	60.65	6059.52
6	Haryana	23892.04	10684.07	102.76	34678.87	68.90	9296.51
7	Jharkhand	16170.56	7866.66	0.55	24037.77	67.27	5101.12
8	Karnataka	42178.10	18512.87	4343.36	65034.33	64.86	7053.19
9	Kerala	22956.10	18668.84	3336.48	44961.42	51.06	6615.59
10	Madhya Pradesh	32485.39	18220.45	3217.65	53923.49	60.24	4456.16
11	Maharashtra	76634.76	43958.17	852.78	121445.71	63.10	6746.02
12	Odisha	22350.90	13392.43	579.89	36323.22	61.53	5451.44
13	Punjab	16908.39	17023.76	1473.60	35405.75	47.76	6060.35
14	Rajasthan	32815.75	18855.24	263.76	51934.75	63.19	4790.62
15	Tamil Nadu	49757.58	28440.65	7313.02	85511.25	58.19	7349.72
16	Uttar Pradesh	67939.54	52545.87	5308.25	125793.66	54.01	3350.08
17	West Bengal	43826.63	29794.56	517.56	74138.75	59.11	4869.63
Sub total-I		603319.17	358469.11	28449.15	990237.43	60.93	5455.95
Special Category							
18	Arunachal Pradesh	2518.10	1087.90	0.00	3606	69.83	20984.17
19	Assam	18331.43	10260.00	3025.19	31616.62	57.98	5951.76
20	Himachal Pradesh	8286.72	5752.26	3.47	14042.45	59.01	12186.35
21	Jammu & Kashmir	11356.44	11080.44	0.00	22436.88	50.62	9624.10
22	Manipur	2991.87	1663.00	89.13	4744	63.07	11967.48
23	Meghalaya	3592.97	1380.84	0.00	4973.81	72.24	13819.12
24	Mizoram	2189.49	1236.76	0.00	3426.25	63.90	21894.90
25	Nagaland	2488.83	2111.71	0.00	4600.54	54.10	10821.00
26	Sikkim	1496.42	1704.02	32.79	3233.23	46.28	24940.33
27	Tripura	2628.42	2166.29	104.93	4899.64	53.65	7301.17
28	Uttarakhand	8799.04	4993.94	532.72	14325.7	61.42	8799.04
Sub total-II		64679.73	43437.16	3788.23	111905.12	57.80	8836.03
Total-I+II (All States)		667998.90	401906.27	32237.38	1102142.55	60.61	5665.81

Developmental Expenditure as Percentage of Total Expenditure (Capital Component)

3.4 2009- 10 (Accounts)

3.4 (a) Non-Special Category States

In the non-special category States, the developmental capital expenditure as percentage of total capital expenditure during 2009-10 (Accounts) was maximum in Andhra Pradesh (99.00%), followed by Madhya Pradesh (98.98%), Chhattisgarh (97.89%), Uttar Pradesh (97.62%), Kerala (97.55%) and Gujarat (97.25%). Whereas Rajasthan is only State in Non-Special category States where it was more than 100% due to negative non-developmental expenditure. The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (81.20%) succeeded by Punjab (92.96%), Tamil Nadu (94.76%), Odisha (95.00%), and Haryana (95.05%). In the remaining Non Special category States, it was more than 95 %.

3.4 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage of total capital expenditure was 97.28%, 96.78 %, 83.40 % and 94.94 % respectively In the small special category States it ranges from 80 % to 94 % .

Per Capita Developmental Capital Expenditure

3.4 (c) Non-Special Category States

The per capita developmental capital expenditure was maximum in Goa (₹ 5360.65) followed by Haryana (₹ 2316.89), Karnataka (₹ 2154.15), Andhra Pradesh (₹ 1821.59), Madhya Pradesh (₹ 1646.20) and Maharashtra (₹ 1623.87). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 408.18 whereas it was ₹ 829.80 in Bihar .

3.4(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 884.79, ₹ 2908.00, ₹ 4845.43 and ₹ 2120.89 respectively. In small States, it ranges from ₹ 1705.46 in Meghalaya to Rs ₹ 9778.92 in Arunachal Pradesh .

The following table depicts the Statewise details of percentage and per capita developmental capital expenditure.

Table-3.4**Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2009-10(Accounts)**

(₹ Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	15228.49	154.37	15382.86	99.00	1821.59
2	Bihar	7949.48	279.39	8228.87	96.60	829.80
3	Chhattisgarh	3564.90	76.81	3641.71	97.89	1497.86
4	Goa	911.31	210.93	1122.24	81.20	5360.65
5	Gujarat	8240.93	233.42	8474.35	97.25	1423.30
6	Haryana	5745.89	302.28	6048.17	95.00	2316.89
7	Jharkhand	4250.31	161.74	4412.05	96.33	1375.50
8	Karnataka	12623.33	494.93	13118.26	96.23	2154.15
9	Kerala	2864.02	72.04	2936.06	97.55	837.43
10	Madhya Pradesh	11622.20	119.56	11741.76	98.98	1646.20
11	Maharashtra	17943.78	745.95	18689.73	96.01	1623.87
12	Odisha	3574.15	186.20	3760.35	95.05	889.09
13	Punjab	2040.71	154.54	2195.25	92.96	750.26
14	Rajasthan	6249.79	-577.25	5672.54	110.18	942.65
15	Tamil Nadu	10294.07	569.08	10863.15	94.76	1541.03
16	Uttar Pradesh	25414.10	618.98	26033.08	97.62	1297.96
17	West Bengal	3604.20	159.30	3763.50	95.77	408.18
Sub total-I		142121.66	3962.27	146083.93	97.29	1319.61
Special Category						
18	Arunachal Pradesh	1173.47	125.96	1299.43	90.31	9778.92
19	Assam	2654.37	74.20	2728.57	97.28	884.79
20	Himachal Pradesh	1948.36	64.75	2013.11	96.78	2908.00
21	Jammu & Kashmir	5572.24	1108.76	6681.00	83.40	4845.43
22	Manipur	1491.64	103.03	1594.67	93.54	6215.17
23	Meghalaya	443.42	64.52	507.94	87.30	1705.46
24	Mizoram	552.98	44.76	597.74	92.51	5529.80
25	Nagaland	799.33	193.76	993.09	80.49	3633.32
26	Sikkim	596.64	88.87	685.51	87.04	9944.00
27	Tripura	1135.89	213.90	1349.79	84.15	3155.25
28	Uttarakhand	2057.26	109.54	2166.80	94.94	2120.89
Sub total-II		18425.60	2192.05	20617.65	89.37	2577.01
Total-I+II (All States)		160547.26	6154.32	166701.58	96.31	1397.89

Developmental Capital Expenditure as Percentage of Total Capital Expenditure

3.5 2010-11 (R. E.)

3.5 (a) Non-Special Category States

In the non-special category States, the percentage of developmental capital expenditure to total capital expenditure during 2010-11 (R.E.) was maximum in Andhra Pradesh (99.00%) followed by Madhya Pradesh (98.74%), Chhatisgarh (98.53%), Rajasthan (97.77%), Gujarat (97.45%) and Karnataka (96.18%). The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (82.14%) succeeded by Punjab (90.50%), Haryana (92.32%), Uttar Pradesh (93.31%) and Odisha (94.01%). In the remaining non special category States it was more than 94%.

3.5 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure of total capital expenditure was 98.19 %, 96.07%, 84.29 % and 93.03 % respectively. In small States, it ranges from 60 % to 93 %.

Per Capita Developmental Capital Expenditure

3.5 (c) Non-Special Category States

The per capita developmental capital expenditure was maximum in Goa (₹ 6949.00) followed by Karnataka (₹ 2213.55), Tamil Nadu (₹ 2116.89), Chhattisgarh (₹ 1942.40), Madhya Pradesh (₹ 1854.88), Gujarat (₹ 1777.26), Maharashtra (₹ 1710.40) and Andhra Pradesh (₹ 1692.93). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 433.72 succeeded by ₹ 1000.19 in Rajasthan and ₹ 1099.62 in Bihar.

3.5(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 1107.78, ₹ 2820.62, ₹ 5009.85 and ₹ 2187.75 respectively. In small States, it was maximum in Arunachal Pradesh (₹15330.92) and minimum in Meghayala (₹ 2521.92).

The following table depicts the Statewise details of percentage and per capita developmental capital expenditure.

Table-3.5**Development Capital Expenditure as Percentage of Total Capital Expenditure & Per Capita Development Capital Expenditure of States during 2010-11(R.E.)**

(₹ Crore)

Sr. No.	State	Development	Non Development	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	14288.31	143.61	14431.92	99.00	1692.93
2	Bihar	10688.30	453.90	11142.2	95.93	1099.62
3	Chhattisgarh	4681.19	69.97	4751.16	98.53	1942.40
4	Goa	1181.33	256.80	1438.13	82.14	6949.00
5	Gujarat	10432.49	272.92	10705.41	97.45	1777.26
6	Haryana	4169.60	346.97	4516.57	92.32	1648.06
7	Jharkhand	4467.63	247.76	4715.39	94.75	1427.36
8	Karnataka	13104.21	520.57	13624.78	96.18	2213.55
9	Kerala	3836.95	155.12	3992.07	96.11	1112.16
10	Madhya Pradesh	13299.48	170.36	13469.84	98.74	1854.88
11	Maharashtra	19156.52	775.34	19931.86	96.11	1710.40
12	Odisha	4526.67	288.48	4815.15	94.01	1114.94
13	Punjab	3708.58	389.13	4097.71	90.50	1343.69
14	Rajasthan	6741.27	153.68	6894.95	97.77	1000.19
15	Tamil Nadu	14246.69	893.20	15139.89	94.10	2116.89
16	Uttar Pradesh	23564.80	1688.56	25253.36	93.31	1182.38
17	West Bengal	3868.75	210.34	4079.09	94.84	433.72
Sub total-I		155962.77	7036.71	162999.48	95.68	1428.88
Special Category						
18	Arunachal Pradesh	1839.71	1211.71	3051.42	60.29	15330.92
19	Assam	3367.66	61.97	3429.63	98.19	1107.78
20	Himachal Pradesh	1918.02	78.37	1996.39	96.07	2820.62
21	Jammu & Kashmir	5861.52	1092.36	6953.88	84.29	5009.85
22	Manipur	1815.05	283.27	2098.32	86.50	7562.71
23	Meghalaya	655.70	72.89	728.59	90.00	2521.92
24	Mizoram	721.26	61.23	782.49	92.17	7212.60
25	Nagaland	1054.63	172.69	1227.32	85.93	4793.77
26	Sikkim	894.05	70.40	964.45	92.70	14900.83
27	Tripura	1236.94	248.40	1485.34	83.28	3435.94
28	Uttarakhand	2165.87	162.23	2328.10	93.03	2187.75
Sub total-II		21530.41	3515.52	25045.93	85.96	2973.81
Total-I+II (All States)		177493.18	10552.23	188045.41	94.39	1524.99

Developmental Capital Expenditure as Percentage of Total Capital Expenditure

3.6 2011-12 (B.E.)

3.6 (a) Non-Special Category States

In the non-special category States, the developmental capital expenditure as percentage of total capital expenditure during 2011-12 (B.E.) was estimated to be maximum in Andhra Pradesh (98.91%) followed by Madhya Pradesh (98.49%), Chhattisgarh (97.95%), Jharkhand (97.61%) and Rajasthan (97.61%). The developmental capital expenditure as percentage to total capital expenditure was minimum in Goa (79.80%) succeeded by Gujarat (93.58%) and Uttar Pradesh (93.75%). In the remaining States, it was more than 93.75%.

3.6 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the maximum developmental capital expenditure as percentage of total capital expenditure was 95.77%, 96.15%, 87.36% and 92.79 % respectively. In small States, it ranges from 35 % to 98%.

Per Capita Developmental Capital Expenditure

3.6 (c) Non-Special Category States

In the non-special category States, the per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 6739.94) followed by Karnataka (₹ 2558.73), Andhra Pradesh (₹ 2514.77), Chhattisgarh (₹ 2504.52), Tamil Nadu (₹ 2489.85), Jharkhand (₹ 2364.55) and Gujarat (₹ 2357.84). Whereas it was ₹ 2044.93 in Haryana. The per capita developmental capital expenditure was estimated to be minimum in West Bengal with ₹ 792.66 whereas it was ₹ 1112.14 in Bihar and ₹ 1167.98 in Uttar Pradesh.

3.6(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was estimated to be ₹ 1437.26, ₹ 2411.16, ₹ 5288.28 and ₹ 3157.24 respectively. In small States, it was maximum in Sikkim (₹ 17830.00) and minimum in Tripura (₹ 2720.33).

The following table depicts the Statewise details of percentage and per capita developmental capital expenditure.

Table-3.6**Development Capital Expenditure as Percentage of Total Capital Expenditure
& Per Capita Development Capital Expenditure of States during 2011-12(B.E.)**

(₹ Crore)

Sr. No.	State	Develop-ment	Non Develop-ment	Total Cap. Expenditure (3+4)	Dev. Cap. Expd. as % of Total Cap.Expd.	Per capita Dev.Capital Expd.
1	2	3	4	6	7	8
Non-Special Category						
1	Andhra Pradesh	21425.83	236.82	21662.65	98.91	2514.77
2	Bihar	10954.54	1529.87	12484.41	87.75	1112.14
3	Chhattisgarh	6136.07	128.11	6264.18	97.95	2504.52
4	Goa	1213.19	307.10	1520.29	79.80	6739.94
5	Gujarat	14029.14	961.74	14990.88	93.58	2357.84
6	Haryana	5255.48	341.93	5597.41	93.89	2044.93
7	Jharkhand	7495.63	183.72	7679.35	97.61	2364.55
8	Karnataka	15301.18	521.14	15822.32	96.71	2558.73
9	Kerala	4753.51	310.34	5063.85	93.87	1369.89
10	Madhya Pradesh	11742.27	179.87	11922.14	98.49	1610.74
11	Maharashtra	22260.64	1076.99	23337.63	95.39	1959.56
12	Odisha	5978.16	310.91	6289.07	95.06	1458.09
13	Punjab	5221.19	281.50	5502.69	94.88	1871.39
14	Rajasthan	8384.66	205.05	8589.71	97.61	1224.04
15	Tamil Nadu	16856.27	565.85	17422.12	96.75	2489.85
16	Uttar Pradesh	23686.62	1579.85	25266.47	93.75	1167.98
17	West Bengal	7133.91	299.97	7433.88	95.96	792.66
Sub total-I		187828.29	9020.76	196849.05	95.42	1698.57
Special Category						
18	Arunachal Pradesh	906.37	1626.92	2533.29	35.78	7553.08
19	Assam	4426.75	195.40	4622.15	95.77	1437.26
20	Himachal Pradesh	1639.59	65.57	1705.16	96.15	2411.16
21	Jammu & Kashmir	6240.17	903.12	7143.29	87.36	5288.28
22	Manipur	1706.89	274.44	1981.33	86.15	6827.56
23	Meghalaya	972.54	96.63	1069.17	90.96	3740.54
24	Mizoram	483.35	48.31	531.66	90.91	4833.50
25	Nagaland	952.92	486.43	1439.35	66.20	4143.13
26	Sikkim	1069.80	31.23	1101.03	97.16	17830.00
27	Tripura	979.32	588.91	1568.23	62.45	2720.33
28	Uttarakhand	3157.24	245.25	3402.49	92.79	3157.24
Sub total-II		22534.94	4562.21	27097.15	83.16	3078.54
Total-I+II (All States)		210363.23	13582.97	223946.20	93.93	1784.25

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

3.7 2009-10 (Accounts)

3.7 (a) Non-Special Category States

In the non-special category States, the Developmental expenditure as percentage of total expenditure during 2009-10 (Accounts) was maximum in Chhattisgarh (76.58%) followed by Karnataka (74.04%), Haryana (74.04%), Andhra Pradesh (72.56%), Goa (70.81%) and Maharashtra (69.82%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (45.52%) followed by Kerala (51.58%) and West Bengal (56.76%).

3.7 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage of total expenditure was 58.26%, 66.23%, 64.90% and 67.81% respectively. In the small States, it ranged from 58% to 75% except in Sikkim (51.64%)

Per Capita Developmental Expenditure

3.7 (c) Non-Special Category States

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 22281.65) followed by Haryana (₹ 9345.98), Karnataka (₹ 7666.19), Maharashtra (₹ 7178.31), Gujarat (₹ 6880.67) and Andhra Pradesh (₹ 6841.91). The per capita developmental expenditure was minimum in Bihar with ₹ 2946.12 whereas it was ₹ 3615.24 in Uttar Pradesh and ₹ 4002.49 in West Bengal.

3.1(d) Special Category States

In major category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 4653.28, ₹ 13012.39, ₹ 12291.33 and ₹ 8964.61 respectively. In small States it was maximum in Arunachal Pradesh (₹ 30926.50) and minimum in Tripura (₹ 9440.39).

The following table depicts the Statewise details of percentage and per capita developmental expenditure.

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

2010-11 (R. E.)

3.8 (a) Non-Special Category States

In the non-special category States, the developmental expenditure of total expenditure during 2010-11 (R.E.) was maximum in Chhattisgarh (77.48%) followed by Karnataka (74.48%), Andhra Pradesh (73.60%), Haryana (72.24%), Goa (71.49%), Jharkhand (71.40%) and Bihar (70.61%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (49.91%) followed by Kerala (53.83%) and West Bengal (57.76%).

3.8 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage of total expenditure was 62.46%, 64.39%, 64.27% and 67.26%. In the small States, it ranged from 61% to 75% except Sikkim (58.41%).

Per Capita Developmental Expenditure

3.8 (c) Non-Special Category States

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 27264.29) followed by Haryana (₹ 10442.99), Andhra Pradesh (₹ 8835.94), Karnataka (₹ 8782.89), Timil Nadu (₹ 8538.05) and Chhattisgarh (₹ 8400.02). The per capita developmental expenditure was minimum in Bihar with ₹ 4001.79 whereas it was ₹ 4123.01 in Uttar Pradesh and ₹ 4620.93 in West Bengal.

3.8(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was ₹ 7535.27, ₹ 13736.76, ₹ 13762.27 and ₹ 10258.32 respectively. In small States, it was maximum in Sikkim (₹ 39754.50) and minimum in Tripura (₹ 10330.36).

The following table depicts the Statewise details of percentage of developmental capital expenditure and per capita developmental expenditure.

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

3.9 2011-12 (B. E.)

3.9 (a) Non-Special Category States

In the non-special category States, the developmental expenditure as percentage of total expenditure during 2011-12 (B.E.) was estimated to be maximum in Chhattisgarh (77.59%) followed by Jharkhand (74.62%), Andhra Pradesh (73.53%), Goa (72.52%), Haryana (72.37%), Karnataka (71.09%), Rajasthan (68.07%) and Bihar (67.90%). The developmental expenditure as percentage to total expenditure was estimated to be minimum in Punjab (54.10%) succeeded by Kerala (55.39%) and Uttar Pradesh (60.66%).

3.9 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage of total expenditure was estimated to be 62.80%, 63.03%, 59.49% and 67.44% respectively. In small States, it was estimated to be ranged from 55% to 76%.

Per Capita Developmental Expenditure

3.9 (c) Non-Special Category States

In non-special category States, the per capita developmental expenditure was estimated to be maximum in Goa (₹ 30463.06) followed by Haryana (₹ 11341.45), Andhra Pradesh (₹ 10255.47), Tamil Nadu (₹ 9839.56), Chhattisgarh (₹ 9730.64), Karnataka (₹ 9611.92), Maharashtra (₹ 8705.58) and Gujarat (₹ 8417.36). The per capita developmental expenditure was estimated to be minimum in Bihar with ₹ 4302.42 whereas it was estimated to be ₹ 4518.06 in Uttar Pradesh and ₹ 5662.28 in West Bengal.

3.9(d) Special Category States

In the special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was estimated to be ₹7389.02, ₹ 14597.51, ₹ 14912.38 and ₹ 11956.28 respectively. In small States, it was maximum in Sikkim (₹ 42770.33) and minimum in Tripura (₹ 10021.50).

The following table depicts the Statewise details of percentage and per capita developmental expenditure.

Chapter- IV

Comparative Position of all States in Respect of State's Own Tax Revenue and Development Expenditure

4.1 (a) Non -Special Category States

In the non special category States, the percentage of State's Own Tax Revenue to total revenue receipts was 51.24%, 49.34%, 49.76%, 50.90%, 51.27% and 51.91% during 2006-07, 2007-08, 2008-09, 2009-10, 2010-11(R.E.) and 2011-12(B.E.) respectively whereas in Haryana state it was 60.87%, 58.82%, 63.16%, 62.97%, 62.88% and 62.49% during this period.

4.1 (b) Special Category States

In the special category states, the percentage of State's Own Tax Revenue to total revenue receipts was 18.35%, 17.55%, 18.20%, 18.56%, 17.31% and 17.71% during 2006-07, 2007-08, 2008-09, 2009-10, 2010-11(R.E.) and 2011-12(B.E.) respectively.

The details of State's Own Tax Revenue as percentage of total revenue receipts of States during 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 (R.E.) and 2011-12(B.E.) are given in Table 4.1

4.2(a) Non-Special Category States

In the non-special category States, the total developmental expenditure as percentage of total expenditure was 63.33%, 65.07%, 67.63%, 66.28%, 66.60% and 66.65% during 2006-07, 2007-08, 2008-09, 2009-10, 2010-11(R.E.) and 2011-12(B.E.) respectively whereas in Haryana state it was 72.12%, 72.60%, 74.19%, 74.04%, 72.24% and 72.37% during this period.

4.2(b) Special Category States

In the special category States the total developmental expenditure as percentage of total expenditure was 65.06%, 64.95%, 65.89%, 63.88%, 64.59% and 62.74% during 2006-07, 2007-08, 2008-09, 2009-10, 2010-11(R.E.) and 2011-12(B.E.) respectively.

The details of total developmental expenditure as percentage of total expenditure of States during 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 (R.E.) and 2011-12(B.E.) are given in Table 4.2