



GOVERNMENT OF HARYANA

**AN ANALYSIS
OF
STATE FINANCES
2006-2007**

**ISSUED BY: -
ECONOMIC AND STATISTICAL ADVISER
PLANNING DEPARTMENT, HARYANA
2008**



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PREFACE

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

The present brochure is the thirty seventh issue after the formation of Haryana State and presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the States in Indian Union including National Capital Territory of Delhi. An attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2004-2005 (Accounts), 2005-2006 (Revised Estimates) and 2006-2007 (Budget Estimates). The budgetary data used in this report is taken from the bulletin State Finances (A Study Of Budgets of 2006-2007) issued by Reserve Bank of India printed in November, 2006.

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Chandigarh
the 6th May , 2008

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CHAPTER - I

STATE FINANCES - AN INTRODUCTION

The Constitution of India clearly specifies the expenditure responsibilities as well as the resources, which are in the domain of the Union as well as the State Governments. This has been done through three lists, the Union list, the State list and the concurrent list. 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 developmental functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Most of these functions have a direct interface with people and require considerable 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, excise duties and tax on import and export of goods, service taxes, etc; are within the domain of the Union. Taxes on consumption are assigned to the States. Taxes on services, though meant for final consumption are levied by the Union. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, Constitution envisaged transfer of resources from the Union to the States. This structured revenue sharing arrangement not only attempts at vertical and horizontal equity; it also provides States with additional resources to meet their expenditure obligations.

1.4 This is the thirty sixth report in the series started from the year 1968-69. The Revenue receipts from various sources & expenditure incurred on developmental and non-developmental activities are not exactly comparable as in some states certain activities are directly under State control while in other States the same activities are run by Corporation and Board of the State. Like-wise State Lotteries are also run by few States only. In this report, an attempt has been made to compare the revenue receipts of State Governments with a view to bring out the divergence in the mobilisation of resources by the States and the Central Government and revenue expenditure incurred on developmental and non developmental activities for the year 2004-2005 (Accounts), 2005-2006 (Revised Estimates) and 2006-2007 (Budget Estimates). There are four distinct sources from which the State Governments derive their revenues .These are i) State's Own Tax Revenue, ii) State's Own Non Tax Revenue, iii) Share in Central Taxes and iv) Grants from Centre. In order to present a meaningful comparison, all the 29 States (including National Capital Territory of Delhi) have been grouped

into non- special category and special category States. Some of the States are considerably dependent on the flow of resources from the union government. More than one third of their resources are generated by way devolutions of Union Taxes and grant in aid. In case of special category states, such endowments accounted for nearly three fourth of their revenue receipts (though resource transfer from the Union government is now largely institutionalized and increasingly more in the nature of entitlements, transfers particularly from Finance Commission are sensitive to the criteria being adopted. After the resommendation of eleventh Finance Commission there was a significant squeeze in the share of special category States).

Non-Special Category States are

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

Special Category States are

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

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

CHAPTER- II

Resources of the States-Revenue Receipts

2.1 2004-2005 (Accounts)

Out of the total revenue receipts of Rs. 372074.73 crores of all the 29 States in 2004-2005 (Accounts), 63.61% was collected by the States themselves, constituting 50.83% as State's own Tax revenue and 12.78% as State's own Non-Tax Revenue. The remaining 36.39% was received from the Centre in the form of Share in Central Taxes (21.11%) and Grants from Centre (15.28%). Non special category States contributed Rs. 331051.42 crores (88.97%) whereas special category States contributed Rs. 41023.31 crores (11.03%).

2.1(a) Non -Special Category States

In the non special category States, the percentage of revenue collected by a State to its total revenue receipt was maximum (93.75%) in Delhi followed by Haryana (89.55%), Punjab (89.10%), Goa (87.13%), Maharashtra (84.67%), Gujarat (79.19%), Karnataka (77.32%), Tamil Nadu (75.80%), Kerala (72.46%) and Andhra Pradesh (69.60%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (23.93%), Orissa (46.60%), Uttar Pradesh (48.95%) and Jharkhand (49.65%). The minimum (5.56%) percentage of revenue received in the form of Share in Central Taxes to total revenue receipts was in Haryana whereas it was 6.54% in Punjab, 8.77% in Maharashtra, 8.90% in Goa, 10.95% in Gujarat and 14.60% in Karnataka. Delhi didn't receive any share from Central taxes. Bihar received the maximum (58.05%) percentage of share in Central Taxes. Percentage share of Grants from Centre was minimum (3.96%) in Goa whereas it was 4.36% in Punjab, 4.89% in Haryana, 6.25 in Delhi and 6.57% in Maharashtra. The percentage share of Grants from Centre was maximum (19.83%) in Orissa.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 89.55%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 10.45% whereas the States like Bihar, Orissa, Uttar Pradesh, Jharkhand, Rajasthan and Chattishgarh received 76.07%, 53.40%, 51.05%, 50.35%, 40.55% and 38.31% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from Centre.

2.1(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 41% in all the special category States except Sikkim and Uttaranchal where it was 58.63% and 48.76% 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 Uttaranchal derived their revenues between 51% to 79% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 77% to 93% except Sikkim where it was only 41.37%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2004-2005 (Accounts) are given in Table 2.1 (a) & 2.1 (b).

Table-2.1(a)
Revenue Receipts of Individual States during 2004-2005 (Accounts)

								(Rs. In Crores)
Sr. No	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	16254.50	3755.57	20010.07	6058.51	2680.92	8739.43	28749.50
2	Bihar	3341.86	417.80	3759.66	9122.66	2831.83	11954.49	15714.15
3	Chhattisgarh	3227.87	1243.93	4471.80	1876.22	900.85	2777.07	7248.87
4	Delhi	7106.13	921.39	8027.52	0.00	535.11	535.11	8562.63
5	Goa	856.53	729.26	1585.79	162.07	72.16	234.23	1820.02
6	Gujarat	12957.55	3090.49	16048.04	2219.45	1997.45	4216.9	20264.94
7	Haryana	7440.03	2544.37	9984.4	619.50	545.16	1164.66	11149.06
8	Jharkhand	2401.88	1226.06	3627.94	2474.17	1205.07	3679.24	7307.18
9	Karnataka	16072.32	4472.34	20544.66	3878.44	2146.56	6025.00	26569.66
10	Kerala	8963.65	819.09	9782.74	2404.95	1312.80	3717.75	13500.49
11	Madhya Pradesh	7772.97	4461.86	12234.83	5076.68	2431.74	7508.42	19743.25
12	Maharashtra	30605.75	4118.83	34724.58	3595.03	2693.72	6288.75	41013.33
13	Orissa	4176.6	1345.52	5522.12	3977.66	2350.41	6328.07	11850.19
14	Punjab	6944.63	5358.03	12302.66	902.35	602.47	1504.82	13807.48
15	Rajasthan	8414.82	2146.15	10560.97	4305.61	2897.01	7202.62	17763.59
16	Tamil Nadu	19357.04	2208.34	21565.38	4236.39	2649.75	6886.14	28451.52
17	Uttar Pradesh	15692.61	2720.29	18412.90	15055.2	4149.28	19204.48	37617.38
18	West Bengal	9924.45	1345.66	11270.11	6384.89	2263.18	8648.07	19918.18
Sub Total-I		181511.19	42924.98	224436.17	72349.78	34265.47	106615.25	331051.42
Special Category								
19	Arunachal Pradesh	49.49	170.20	219.69	192.57	1089.58	1282.15	1501.84
20	Assam	2713.32	1070.02	3783.34	2584.33	3569.60	6153.93	9937.27
21	Himachal Pradesh	1251.88	610.77	1862.65	537.32	2234.54	2771.86	4634.51
22	Jammu & Kashmir	1399.78	685.1	2084.88	1003.00	6676.66	7679.66	9764.54
23	Manipur	81.22	69.75	150.97	287.19	1304.59	1591.78	1742.75
24	Meghalaya	207.73	133.49	341.22	269.04	935.86	1204.90	1546.12
25	Mizoram	39.57	75.59	115.16	155.78	1230.93	1386.71	1501.87
26	Nagaland	78.32	77.9	156.22	160.15	1523.15	1683.30	1839.52
27	Sikkim	116.95	992.47	1109.42	107.35	675.63	782.98	1892.40
28	Tripura	239.62	176.85	416.47	383.12	1777.30	2160.42	2576.89
29	Uttaranchal	1444.36	547.70	1992.06	519.97	1573.57	2093.54	4085.60
SubTotal-II		7622.24	4609.84	12232.08	6199.82	22591.41	28791.23	41023.31
Total (I+II)All States		189133.43	47534.82	236668.25	78549.60	56856.88	135406.48	372074.73

Table-2.1(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2004-05 (Accounts)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	56.54	13.06	69.60	21.07	9.33	30.40	100.00
2	Bihar	21.27	2.66	23.93	58.05	18.02	76.07	100.00
3	Chhattisgarh	44.53	17.16	61.69	25.88	12.43	38.31	100.00
4	Delhi	82.99	10.76	93.75	0.00	6.25	6.25	100.00
5	Goa	47.06	40.07	87.13	8.90	3.96	12.87	100.00
6	Gujarat	63.94	15.25	79.19	10.95	9.86	20.81	100.00
7	Haryana	66.73	22.82	89.55	5.56	4.89	10.45	100.00
8	Jharkhand	32.87	16.78	49.65	33.86	16.49	50.35	100.00
9	Karnataka	60.49	16.83	77.32	14.60	8.08	22.68	100.00
10	Kerala	66.39	6.07	72.46	17.81	9.72	27.54	100.00
11	Madhya Pradesh	39.37	22.60	61.97	25.71	12.32	38.03	100.00
12	Maharashtra	74.62	10.04	84.67	8.77	6.57	15.33	100.00
13	Orissa	35.25	11.35	46.60	33.57	19.83	53.40	100.00
14	Punjab	50.30	38.81	89.10	6.54	4.36	10.90	100.00
15	Rajasthan	47.37	12.08	59.45	24.24	16.31	40.55	100.00
16	Tamil Nadu	68.04	7.76	75.80	14.89	9.31	24.20	100.00
17	Uttar Pradesh	41.72	7.23	48.95	40.02	11.03	51.05	100.00
18	West Bengal	49.83	6.76	56.58	32.06	11.36	43.42	100.00
Aggregate-I		54.83	12.97	67.79	21.85	10.35	32.21	100.00
Special Category								
19	Arunachal Pradesh	3.30	11.33	14.63	12.82	72.55	85.37	100.00
20	Assam	27.30	10.77	38.07	26.01	35.92	61.93	100.00
21	Himachal Pradesh	27.01	13.18	40.19	11.59	48.22	59.81	100.00
22	Jammu & Kashmir	14.34	7.02	21.35	10.27	68.38	78.65	100.00
23	Manipur	4.66	4.00	8.66	16.48	74.86	91.34	100.00
24	Meghalaya	13.44	8.63	22.07	17.40	60.53	77.93	100.00
25	Mizoram	2.63	5.03	7.67	10.37	81.96	92.33	100.00
26	Nagaland	4.26	4.23	8.49	8.71	82.80	91.51	100.00
27	Sikkim	6.18	52.45	58.63	5.67	35.70	41.37	100.00
28	Tripura	9.30	6.86	16.16	14.87	68.97	83.84	100.00
29	Uttaranchal	35.35	13.41	48.76	12.73	38.52	51.24	100.00
Aggregate-II		18.58	11.24	29.82	15.11	55.07	70.18	100.00
Overall		50.83	12.78	63.61	21.11	15.28	36.39	100.00

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

2.2 2005-2006 (Revised Estimates)

Out of the total revenue receipts of Rs. 454242.93 crores of all the States in 2005-2006 (R.E.), 59.77 % was collected by the States themselves, constituting 49.49% as State's own Tax Revenue and 10.28% as State's own Non Tax Revenue. The remaining 40.23% was received from the Centre in the form of Share in Central Taxes (20.41%) and Grants from Centre (19.81%). Non-special category States contributed Rs. 399657.08 crores (87.98%) whereas special category States contributed Rs. 54585.85 crores (12.02%).

2.2 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipt was maximum (94.41%) in Delhi followed by Haryana (84.74%), Goa (82.66%), Maharashtra (82.16%), Karnataka (77.96%), Tamil Nadu (74.79%), Punjab (73.75%), Gujarat (72.84%), Andhra Pradesh and Kerala (67.15%) each. The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (22.14%), Orissa (41.85%), Uttar Pradesh (47.30%) and West Bengal (49.95%). The minimum (6.90%) percentage of revenue received in the form of Share in Central Taxes to its total revenue receipts was in Punjab whereas it was 7.80% in Maharashtra, 8.08% in Haryana, 11.26% in Goa and 13.21% in Karnataka. Delhi didn't receive any share from Central Taxes. Bihar received the maximum (54.82%) share in Central Taxes. Percentage share of grants from Centre was minimum (5.59%) in Delhi whereas it was 6.08% in Goa, 7.18% in Haryana, 8.83% Karnataka, 9.89% in Tamil Nadu and 10.04% in Maharashtra. The percentage share of Grants from Centre was maximum (23.43%) in Orissa.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 84.74%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 15.26% whereas the States like Bihar, Orissa, Uttar Pradesh, West Bengal, Jharkhand, Madhya Pradesh, Chhattisgarh and Rajasthan received 77.86%, 58.15%, 52.70%, 50.05%, 47.83%, 47.66%, 41.96% and 40.87% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants from Centre.

2.2 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 39% except Sikkim where it was 54.19%. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 61% to 80% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 80% to 93% except Sikkim where it was only 45.81%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2005-2006 (R.E) are given in Table 2.2(a) & 2.2(b).

Table-2.2(a)
Revenue Receipt of Individual States during 2005-2006 (Revised Estimates)

(Rs. In Crores)								
Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	19783.35	4570.72	24354.07	6990.29	4926.36	11916.65	36270.72
2	Bihar	3934.40	298.01	4232.41	10479.71	4403.76	14883.47	19115.88
3	Chhattisgarh	4122.22	1324.75	5446.97	2400.01	1537.45	3937.46	9384.43
4	Delhi	7946.00	1342.42	9288.42	0.00	549.56	549.56	9837.98
5	Goa	966.89	842.44	1809.33	246.46	133.03	379.49	2188.82
6	Gujarat	15141.75	3162.33	18304.08	3391.65	3432.81	6824.46	25128.54
7	Haryana	8527.55	2188.28	10715.83	1021.55	908.42	1929.97	12645.80
8	Jharkhand	2888.47	1390.73	4279.2	2233.04	1690.54	3923.58	8202.78
9	Karnataka	19504.8	3637.19	23141.99	3922.65	2620.19	6542.84	29684.83
10	Kerala	10254.90	889.44	11144.34	2532.51	2919.61	5452.12	16596.46
11	Madhya Pradesh	8933.34	2239.16	11172.5	6377.33	3794.58	10171.91	21344.41
12	Maharashtra	37536.91	5349.17	42886.08	4070.40	5241.99	9312.39	52198.47
13	Orissa	4595.64	1314.21	5909.85	4904.01	3308.48	8212.49	14122.34
14	Punjab	8607.56	4587.28	13194.84	1234.55	3461.70	4696.25	17891.09
15	Rajasthan	9724.44	2542.84	12267.28	5300.08	3178.46	8478.54	20745.82
16	Tamil Nadu	22163.94	2444.13	24608.07	5041.21	3254.85	8296.06	32904.13
17	Uttar Pradesh	19787.00	2319.30	22106.30	18306.23	6327.84	24634.07	46740.37
18	West Bengal	11115.53	1199.80	12315.33	6664.78	5674.1	12338.88	24654.21
Sub Total -I		215534.69	41642.20	257176.89	85116.46	57363.73	142480.19	399657.08
Special Category								
19	Arunachal Pradesh	96.29	224.41	320.70	273.69	1330.27	1603.96	1924.66
20	Assam	3365.77	1387.46	4753.23	3074.31	6457.51	9531.82	14285.05
21	Himachal Pradesh	1416.76	626.47	2043.23	496.00	3794.06	4290.06	6333.29
22	Jammu & Kashmir	1689.35	727.43	2416.78	1163.82	7959.63	9123.45	11540.23
23	Manipur	94.67	115.55	210.22	344.06	1990.42	2334.48	2544.70
24	Meghalaya	228.50	156.83	385.33	352.56	1268.65	1621.21	2006.54
25	Mizoram	44.20	108.53	152.73	225.83	1507.81	1733.64	1886.37
26	Nagaland	111.31	84.91	196.22	249.89	2132.96	2382.85	2579.07
27	Sikkim	113.18	977.34	1090.52	173.50	748.31	921.81	2012.33
28	Tripura	279.76	53.60	333.36	394.39	2348.81	2743.2	3076.56
29	Uttaranchal	1842.07	597.11	2439.18	858.01	3099.86	3957.87	6397.05
Sub-Total II		9281.86	5059.64	14341.50	7606.06	32638.29	40244.35	54585.85
Total (I+II) All States		224816.55	46701.84	271518.39	92722.52	90002.02	182724.54	454242.93

Table-2.2(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2005-06 (Revised Estimates)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	54.54	12.60	67.15	19.27	13.58	32.85	100.00
2	Bihar	20.58	1.56	22.14	54.82	23.04	77.86	100.00
3	Chhattisgarh	43.93	14.12	58.04	25.57	16.38	41.96	100.00
4	Delhi	80.77	13.65	94.41	0.00	5.59	5.59	100.00
5	Goa	44.17	38.49	82.66	11.26	6.08	17.34	100.00
6	Gujarat	60.26	12.58	72.84	13.50	13.66	27.16	100.00
7	Haryana	67.43	17.30	84.74	8.08	7.18	15.26	100.00
8	Jharkhand	35.21	16.95	52.17	27.22	20.61	47.83	100.00
9	Karnataka	65.71	12.25	77.96	13.21	8.83	22.04	100.00
10	Kerala	61.79	5.36	67.15	15.26	17.59	32.85	100.00
11	Madhya Pradesh	41.85	10.49	52.34	29.88	17.78	47.66	100.00
12	Maharashtra	71.91	10.25	82.16	7.80	10.04	17.84	100.00
13	Orissa	32.54	9.31	41.85	34.73	23.43	58.15	100.00
14	Punjab	48.11	25.64	73.75	6.90	19.35	26.25	100.00
15	Rajasthan	46.87	12.26	59.13	25.55	15.32	40.87	100.00
16	Tamil Nadu	67.36	7.43	74.79	15.32	9.89	25.21	100.00
17	Uttar Pradesh	42.33	4.96	47.30	39.17	13.54	52.70	100.00
18	West Bengal	45.09	4.87	49.95	27.03	23.01	50.05	100.00
	Aggregate-I	53.93	10.42	64.35	21.30	14.35	35.65	100.00
Special Category								
19	Arunachal Pradesh	5.00	11.66	16.66	14.22	69.12	83.34	100.00
20	Assam	23.56	9.71	33.27	21.52	45.20	66.73	100.00
21	Himachal Pradesh	22.37	9.89	32.26	7.83	59.91	67.74	100.00
22	Jammu & Kashmir	14.64	6.30	20.94	10.08	68.97	79.06	100.00
23	Manipur	3.72	4.54	8.26	13.52	78.22	91.74	100.00
24	Meghalaya	11.39	7.82	19.20	17.57	63.23	80.80	100.00
25	Mizoram	2.34	5.75	8.10	11.97	79.93	91.90	100.00
26	Nagaland	4.32	3.29	7.61	9.69	82.70	92.39	100.00
27	Sikkim	5.62	48.57	54.19	8.62	37.19	45.81	100.00
28	Tripura	9.09	1.74	10.84	12.82	76.35	89.16	100.00
29	Uttaranchal	28.80	9.33	38.13	13.41	48.46	61.87	100.00
	Aggregate-II	17.00	9.27	26.27	13.93	59.79	73.73	100.00
	Overall	49.49	10.28	59.77	20.41	19.81	40.23	100.00

2.3 2006-2007 (Budget Estimates)

Out of the total revenue receipts of Rs. 519873.72 crores of all the States in 2006-2007 (B.E.), 59.68% was estimated by States themselves, constituting 49.43% as State's own Tax Revenue and 10.25%, as State's own Non-Tax Revenue. The remaining 40.32% was estimated from the Centre in the form of Share in Central Taxes (21.05%) and Grants from Centre (19.27%). Non special category States contributed Rs. 460649.47 crores (88.61%) whereas special category States contributed Rs. 59224.25 crore (11.39%).

2.3(a) Non-Special Category States

In the non-special category States, the percentage of revenue estimated by a State to its total revenue receipt was maximum (91.91%) in Delhi followed by Goa (84.30%), Haryana (84.12%), Maharashtra (81.41%), Punjab (76.70%), Tamil Nadu (76.64%), Gujarat (74.49%), Karnataka (74.21%) and Kerala (66.75%). The revenue estimated by the remaining States was more than 50% in all the non-special category States except Bihar (21.73%) , Orissa (41.73%) , Jharkhand (44.97%)and Uttar Pradesh (48.20%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenues in non-special category States was minimum (7.40%) in Punjab whereas it was 8.03% in Haryana, 9.37% in Goa and 9.60% in Maharashtra.. Share in Central Taxes was estimated nil in Delhi. Bihar received the maximum (54.29%) percentage of share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Goa (6.33%) whereas it was 7.80% in Tamil Nadu , 7.86% in Haryana, 8.09% in Delhi, 9.00% in Maharashtra and 11.19 %in Gujarat. The percentage share of Grants from Centre was maximum (23.98%) in Bihar.

The major share of revenues in Haryana from State's own Tax Revenue and State's own Non -Tax Revenue was estimated 84.12%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated only 15.88% whereas the States like Bihar, Orissa, Jharkhand, Uttar Pradesh, and Madhya Pradesh received 78.27%, 58.27%, 55.03%, 51.80% and 48.52%, respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from the Centre..

2.3 (b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to its total revenue receipts of a State was estimated less than 34% except Uttaranchal (38.38%) and Sikkim(52.17%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes . The major special category States like Assam,Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to derive their revenues between 61% to 79% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to receive between 82 % to 93% except Sikkim where it was 47.83%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of individual States during 2006-2007 (B.E.) are given in Table 2.3(a) & 2.3(b).

Table-2.3(a)
Revenue Receipt of Individual States during 2006-2007 (Budget Estimates)

		(Rs. In Crores)						
Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	23667.92	5240.06	28907.98	8038.83	7384.35	15423.18	44331.16
2	Bihar	4522.67	342.39	4865.06	12156.45	5369.28	17525.73	22390.79
3	Chhattisgarh	4796.24	1469.4	6265.64	2701.42	1830.11	4531.53	10797.17
4	Delhi	8884.00	1317.22	10201.22	0.00	897.51	897.51	11098.73
5	Goa	1074.32	1574.42	2648.74	294.45	198.93	493.38	3142.12
6	Gujarat	16244.10	3333.96	19578.06	3763.65	2940.14	6703.79	26281.85
7	Haryana	9582.30	1980.96	11563.26	1103.55	1079.84	2183.39	13746.65
8	Jharkhand	3128.15	1433.51	4561.66	3817.98	1764.83	5582.81	10144.47
9	Karnataka	22533.79	4088.43	26622.22	4608.89	4643.96	9252.85	35875.07
10	Kerala	11662.96	1112.62	12775.58	3026.9	3337.57	6364.47	19140.05
11	Madhya Pradesh	10029.45	2059.08	12088.53	7015.17	4376.48	11391.65	23480.18
12	Maharashtra	41454.19	6695.64	48149.83	5675.76	5320.29	10996.05	59145.88
13	Orissa	5083.48	1369.51	6452.99	5318.01	3694.08	9012.09	15465.08
14	Punjab	9810.64	5560.04	15370.68	1483.29	3186.15	4669.44	20040.12
15	Rajasthan	10932.12	2701.89	13634.01	6370.93	3986.41	10357.34	23991.35
16	Tamil Nadu	27010.71	2674.41	29685.12	6025.53	3020.95	9046.48	38731.60
17	Uttar Pradesh	23483.78	3578.04	27061.82	21051.9	8030.68	29082.58	56144.40
18	West Bengal	12726.79	1244.6	13971.39	8015.62	4715.79	12731.41	26702.80
Sub Total-I		246627.61	47776.18	294403.79	100468.33	65777.35	166245.68	460649.47
Special Category								
19	Arunachal Pradesh	62.80	187.49	250.29	273.69	1476.01	1749.70	1999.99
20	Assam	3826.88	1469.92	5296.8	3674.80	6689.85	10364.65	15661.45
21	Himachal Pradesh	1505.62	683.73	2189.35	496.00	3835.87	4331.87	6521.22
22	Jammu & Kashmir	1900.28	820.61	2720.89	1488.34	8356.08	9844.42	12565.31
23	Manipur	104.26	127.25	231.51	371.58	2189.04	2560.62	2792.13
24	Meghalaya	268.39	173.48	441.87	421.41	1594.85	2016.26	2458.13
25	Mizoram	46.78	115.02	161.8	271.45	1261.74	1533.19	1694.99
26	Nagaland	119.01	91.19	210.2	275.32	2230.49	2505.81	2716.01
27	Sikkim	119.02	1013.22	1132.24	184.64	853.47	1038.11	2170.35
28	Tripura	311.60	60.34	371.94	428.41	2403.79	2832.2	3204.14
29	Uttaranchal	2071.42	784.12	2855.54	1065.27	3519.72	4584.99	7440.53
Sub Total-II		10336.06	5526.37	15862.43	8950.91	34410.91	43361.82	59224.25
Total-I+II (All States)		256963.67	53302.55	310266.22	109419.24	100188.26	209607.50	519873.72

Table-2.3(b)
Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts
of Individual States during 2006-07 (Budget Estimates)

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	53.39	11.82	65.21	18.13	16.66	34.79	100.00
2	Bihar	20.20	1.53	21.73	54.29	23.98	78.27	100.00
3	Chhattisgarh	44.42	13.61	58.03	25.02	16.95	41.97	100.00
4	Delhi	80.05	11.87	91.91	0.00	8.09	8.09	100.00
5	Goa	34.19	50.11	84.30	9.37	6.33	15.70	100.00
6	Gujarat	61.81	12.69	74.49	14.32	11.19	25.51	100.00
7	Haryana	69.71	14.41	84.12	8.03	7.86	15.88	100.00
8	Jharkhand	30.84	14.13	44.97	37.64	17.40	55.03	100.00
9	Karnataka	62.81	11.40	74.21	12.85	12.94	25.79	100.00
10	Kerala	60.93	5.81	66.75	15.81	17.44	33.25	100.00
11	Madhya Pradesh	42.71	8.77	51.48	29.88	18.64	48.52	100.00
12	Maharashtra	70.09	11.32	81.41	9.60	9.00	18.59	100.00
13	Orissa	32.87	8.86	41.73	34.39	23.89	58.27	100.00
14	Punjab	48.95	27.74	76.70	7.40	15.90	23.30	100.00
15	Rajasthan	45.57	11.26	56.83	26.56	16.62	43.17	100.00
16	Tamil Nadu	69.74	6.90	76.64	15.56	7.80	23.36	100.00
17	Uttar Pradesh	41.83	6.37	48.20	37.50	14.30	51.80	100.00
18	West Bengal	47.66	4.66	52.32	30.02	17.66	47.68	100.00
Aggregate-I		53.54	10.37	63.91	21.81	14.28	36.09	100.00
19	Arunachal Pradesh	3.14	9.37	12.51	13.68	73.80	87.49	100.00
20	Assam	24.44	9.39	33.82	23.46	42.72	66.18	100.00
21	Himachal Pradesh	23.09	10.48	33.57	7.61	58.82	66.43	100.00
22	Jammu & Kashmir	15.12	6.53	21.65	11.84	66.50	78.35	100.00
23	Manipur	3.73	4.56	8.29	13.31	78.40	91.71	100.00
24	Meghalaya	10.92	7.06	17.98	17.14	64.88	82.02	100.00
25	Mizoram	2.76	6.79	9.55	16.01	74.44	90.45	100.00
26	Nagaland	4.38	3.36	7.74	10.14	82.12	92.26	100.00
27	Sikkim	5.48	46.68	52.17	8.51	39.32	47.83	100.00
28	Tripura	9.72	1.88	11.61	13.37	75.02	88.39	100.00
29	Uttaranchal	27.84	10.54	38.38	14.32	47.30	61.62	100.00
Aggregate-II		17.45	9.33	26.78	15.11	58.10	73.22	100.00
Overall		49.43	10.25	59.68	21.05	19.27	40.32	100.00

Per Capita Revenue Receipts of States

2.4 2004-2005 (Accounts)

2.4 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2004-2005 (Accounts) was in Goa (Rs. 12133.47) followed by Delhi (Rs.5560.15), Punjab (Rs. 5414.70), Haryana (Rs.4955.14), Karnataka (Rs.4813.34), Tamil Nadu (Rs. 4417.94), Kerala(Rs.4078.70), Maharashtra (Rs.4016.98), Gujarat (Rs.3773.73) and Andhra Pradesh (Rs.3634.58).Bihar with Rs. 1771.61 was at minimum level whereas it was Rs. 2103.88 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.5710.20) followed by Delhi (Rs. 4614.37), Haryana (Rs.3306.68), Tamil Nadu (Rs.3005.75), Maharashtra (Rs.2997.62), Karnataka (Rs.2911.65), Punjab (Rs.2723.38) and Kerala (Rs.2708.05).Bihar with Rs. 376.76 was at minimum level whereas it was Rs. 839.82 in Jharkhand. The per capita State's own Non- Tax Revenue was maximum (Rs. 4861.73) in Goa followed by Punjab (Rs. 2101.19), Haryana (Rs.1130.83) and Karnataka (Rs.810.21). Bihar with Rs. 47.10 was at minimum level whereas it was Rs.152.14 in Uttar Pradesh. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.1080.47) followed by Orissa (Rs.1035.85), Bihar (Rs. 1028.48), Jharkhand (Rs.865.09), Uttar Pradesh (Rs.842.01), Chhattisgarh (Rs.841.35), Madhya Pradesh (Rs.781.03), Andhra Pradesh (Rs.765.93), West Bengal (Rs. 758.30), Kerala (Rs.726.57) and Rajasthan (Rs.708.16). The per capita share of Central Taxes for Haryana was Rs. 275.33. In Delhi per capita share in Central Taxes was nil. The per capita share received from Central Grants of all the non special category States ranged from Rs. 232.06 in Uttar Pradesh to Rs.612.09 in Orissa whereas the Haryana share was Rs. 242.29.

2.4 (b) Special Category States

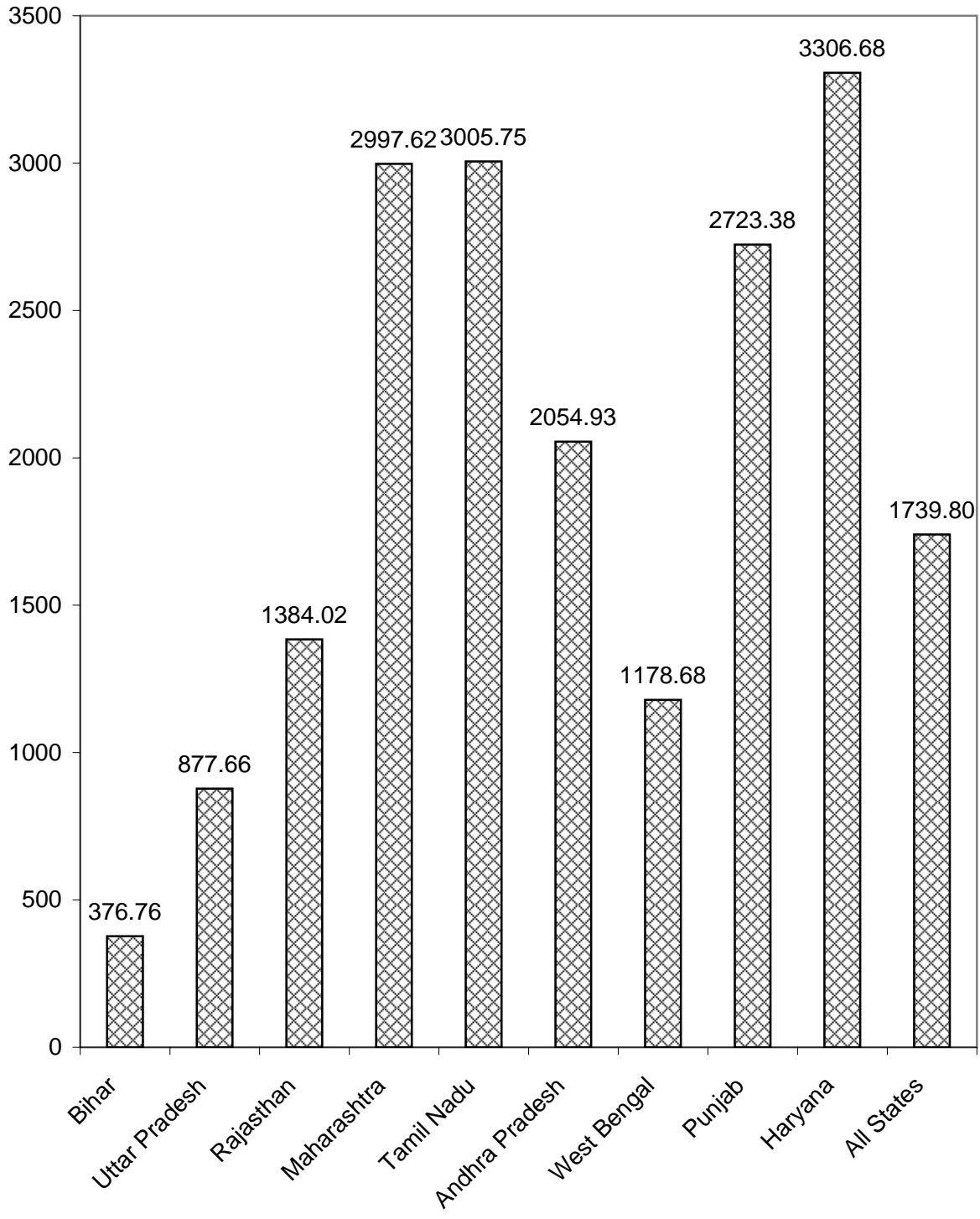
The Special category States received major share of revenue in the form of Grants from the Centre. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Central Grants amounting to Rs.1261.34, Rs. 3546.89, Rs.6015.01 and Rs. 1748.41 respectively. In small States with a population of less than 35 lakhs, the per capita Central grants were maximum in Mizoram(Rs. 13677.00) and minimum in Meghalaya. (Rs. 3899.42).

The details of per capita revenue receipts of individual States during 2004-2005 (Accounts) are given in Table 2.4. Graphic presentation of data of selected States has also been given alongwith the Table.

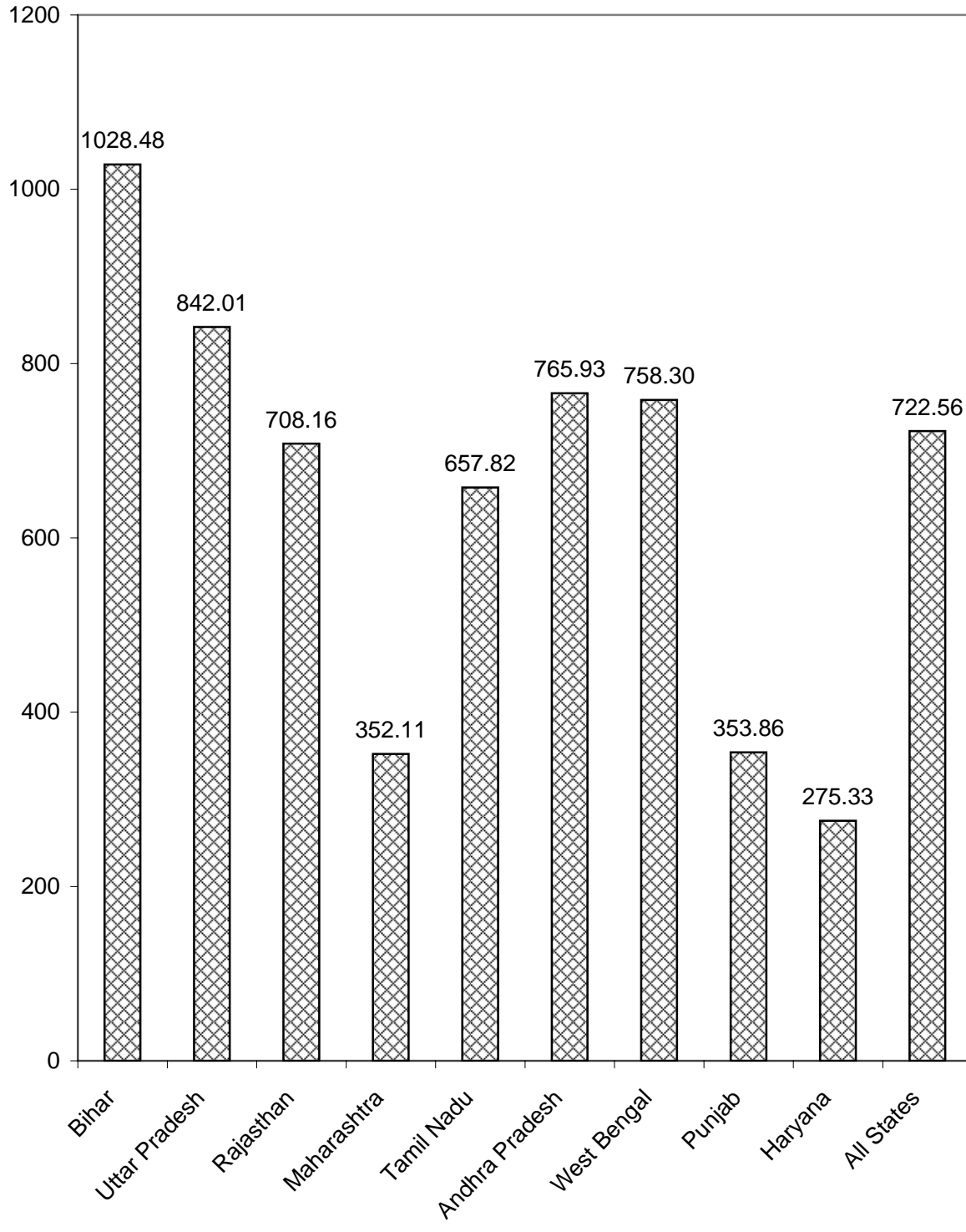
Table-2.4
Per Capita Revenue Receipts of Individual States during 2004-2005 (Accounts)

(In Rs.)									
Sr. No.	State	Estimated Population (In Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	7.91	2054.93	474.79	2529.72	765.93	338.93	1104.86	3634.58
2	Bihar	8.87	376.76	47.10	423.86	1028.48	319.26	1347.74	1771.61
3	Chhattisgarh	2.23	1447.48	557.82	2005.29	841.35	403.97	1245.32	3250.61
4	Delhi	1.54	4614.37	598.31	5212.68	0.00	347.47	347.47	5560.15
5	Goa	0.15	5710.20	4861.73	10571.93	1080.47	481.07	1561.53	12133.47
6	Gujarat	5.37	2412.95	575.51	2988.46	413.31	371.96	785.27	3773.73
7	Haryana	2.25	3306.68	1130.83	4437.51	275.33	242.29	517.63	4955.14
8	Jharkhand	2.86	839.82	428.69	1268.51	865.09	421.35	1286.45	2554.96
9	Karnataka	5.52	2911.65	810.21	3721.86	702.62	388.87	1091.49	4813.34
10	Kerala	3.31	2708.05	247.46	2955.51	726.57	396.62	1123.19	4078.70
11	Madhya Pradesh	6.50	1195.84	686.44	1882.28	781.03	374.11	1155.14	3037.42
12	Maharashtra	10.21	2997.62	403.41	3401.04	352.11	263.83	615.94	4016.98
13	Orissa	3.84	1087.66	350.40	1438.05	1035.85	612.09	1647.93	3085.99
14	Punjab	2.55	2723.38	2101.19	4824.57	353.86	236.26	590.13	5414.70
15	Rajasthan	6.08	1384.02	352.99	1737.00	708.16	476.48	1184.64	2921.64
16	Tamil Nadu	6.44	3005.75	342.91	3348.66	657.82	411.45	1069.28	4417.94
17	Uttar Pradesh	17.88	877.66	152.14	1029.80	842.01	232.06	1074.08	2103.88
18	West Bengal	8.42	1178.68	159.82	1338.49	758.30	268.79	1027.09	2365.58
Sub Total-I		101.93	1780.74	421.12	2201.87	709.80	336.17	1045.97	3247.83
Special Category									
19	Arunachal Pradesh	0.12	412.42	1418.33	1830.75	1604.75	9079.83	10684.58	12515.33
20	Assam	2.83	958.77	378.10	1336.87	913.19	1261.34	2174.53	3511.40
21	Himachal Pradesh	0.63	1987.11	969.48	2956.59	852.89	3546.89	4399.78	7356.37
22	Jammu & Kashmir	1.11	1261.06	617.21	1878.27	903.60	6015.01	6918.61	8796.88
23	Manipur	0.25	324.88	279.00	603.88	1148.76	5218.36	6367.12	6971.00
24	Meghalaya	0.24	865.54	556.21	1421.75	1121.00	3899.42	5020.42	6442.17
25	Mizoram	0.09	439.67	839.89	1279.56	1730.89	13677.00	15407.89	16687.44
26	Nagaland	0.21	372.95	370.95	743.90	762.62	7253.10	8015.71	8759.62
27	Sikkim	0.06	2603.67	16541.17	19144.83	1789.17	11260.50	13049.67	32194.50
28	Tripura	0.34	704.76	520.15	1224.91	1126.82	5227.35	6354.18	7579.09
29	Uttaranchal	0.90	1604.84	608.56	2213.40	577.74	1748.41	2326.16	4539.56
Sub Total-II		6.78	1124.22	679.92	1804.14	914.43	3332.07	4246.49	6050.64
Total-I+II (All States)		108.71	1739.80	437.26	2177.06	722.56	523.01	1245.58	3422.64

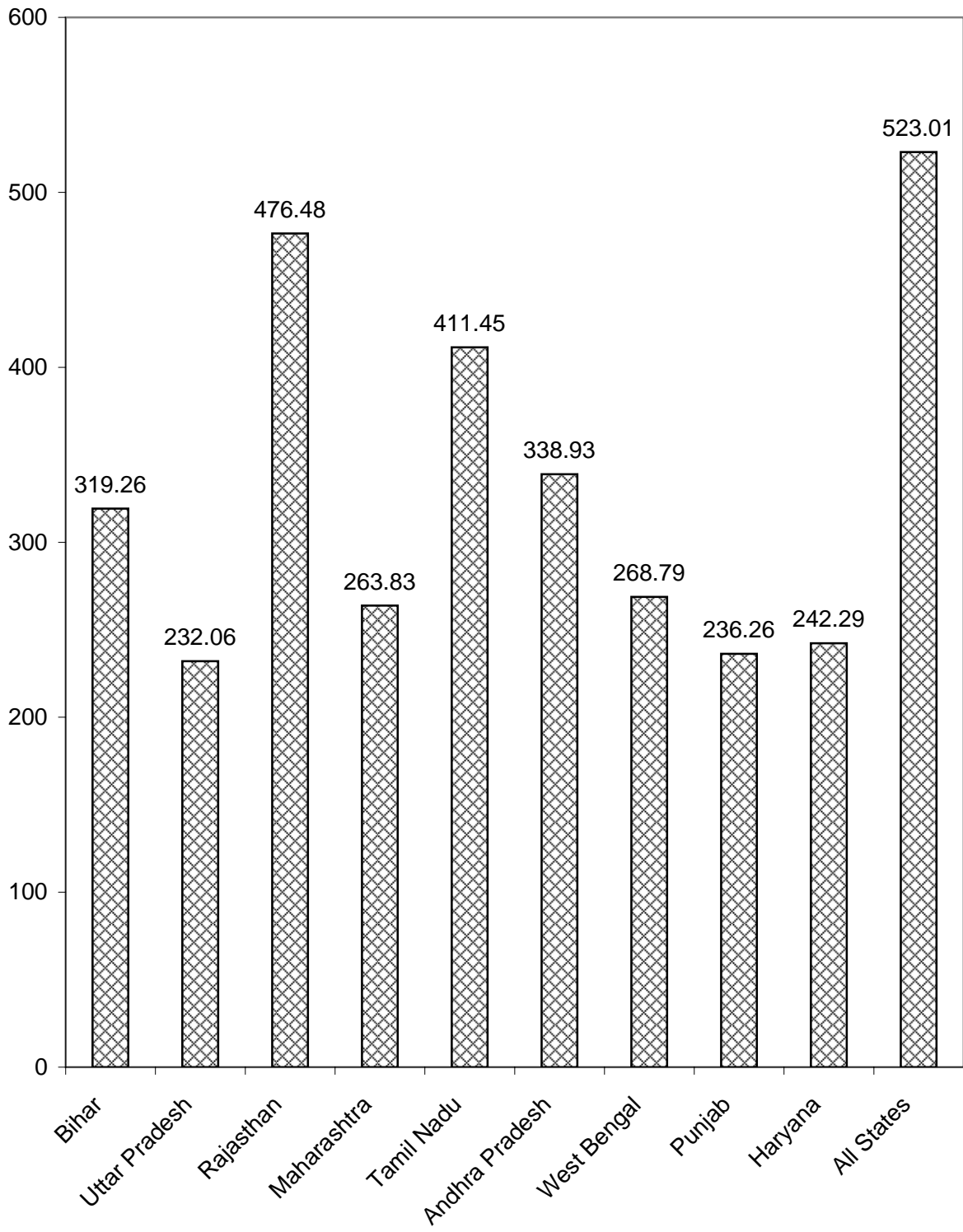
Per Capita State's Own Tax Revenue of Selected States during 2004-2005 (Accounts) (In Rs.)



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



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



2.5 2005-2006 (Revised Estimates)

2.5 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts during 2005-2006 (R.E.) was in Goa (Rs. 14592.13) followed by Punjab (Rs. 6934.53), Delhi (Rs.6187.41), Haryana (Rs.5522.18), Karnataka (Rs.5310.35), Tamil Nadu (Rs.5062.17), Maharashtra (Rs.5043.33), Kerala (Rs.4969.00)and Gujarat (Rs.4610.74). Bihar with Rs.2119.28 was at minimum level whereas it was Rs. 2562.52 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.6445.93) followed by Delhi (Rs.4997.48), Haryana (Rs. 3723.82), Maharashtra (Rs 3626.75), Karnataka (Rs.3489.23) and Tamil Nadu (Rs.3409.84). Bihar with Rs.436.19 was at minimum level whereas it was Rs. 996.02 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (Rs. 5616.27) followed by Punjab (Rs. 1778.02), Haryana (Rs.955.58) and Delhi (Rs.844.29). Bihar with Rs. 33.04 was at minimum level whereas it was Rs. 127.15 in Uttar Pradesh. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.1643.07) followed by Orissa (Rs. 1260.67), Bihar (Rs. 1161.83), Chhattisgarh (Rs1057.27),Uttar Pradesh (Rs. 1003.63), Madhya Pradesh (Rs.961.89), Andhra Pradesh (Rs. 873.79), Rajasthan (Rs.856.23), West Bhangal (Rs.781.33), Tamil Nadu (Rs.775.57) and Jharkhand (Rs. 770.01). The per capita share in Central Taxes for Haryana was Rs. 446.09. In Delhi per capita share in Central Taxes was nil. The per capita share received from Central grants of all the non special category States ranged from Rs. 345.64 in Delhi to Rs.1341.74 in Punjab whereas Haryana share was Rs. 396.69.

2.5 (b)Special Category States

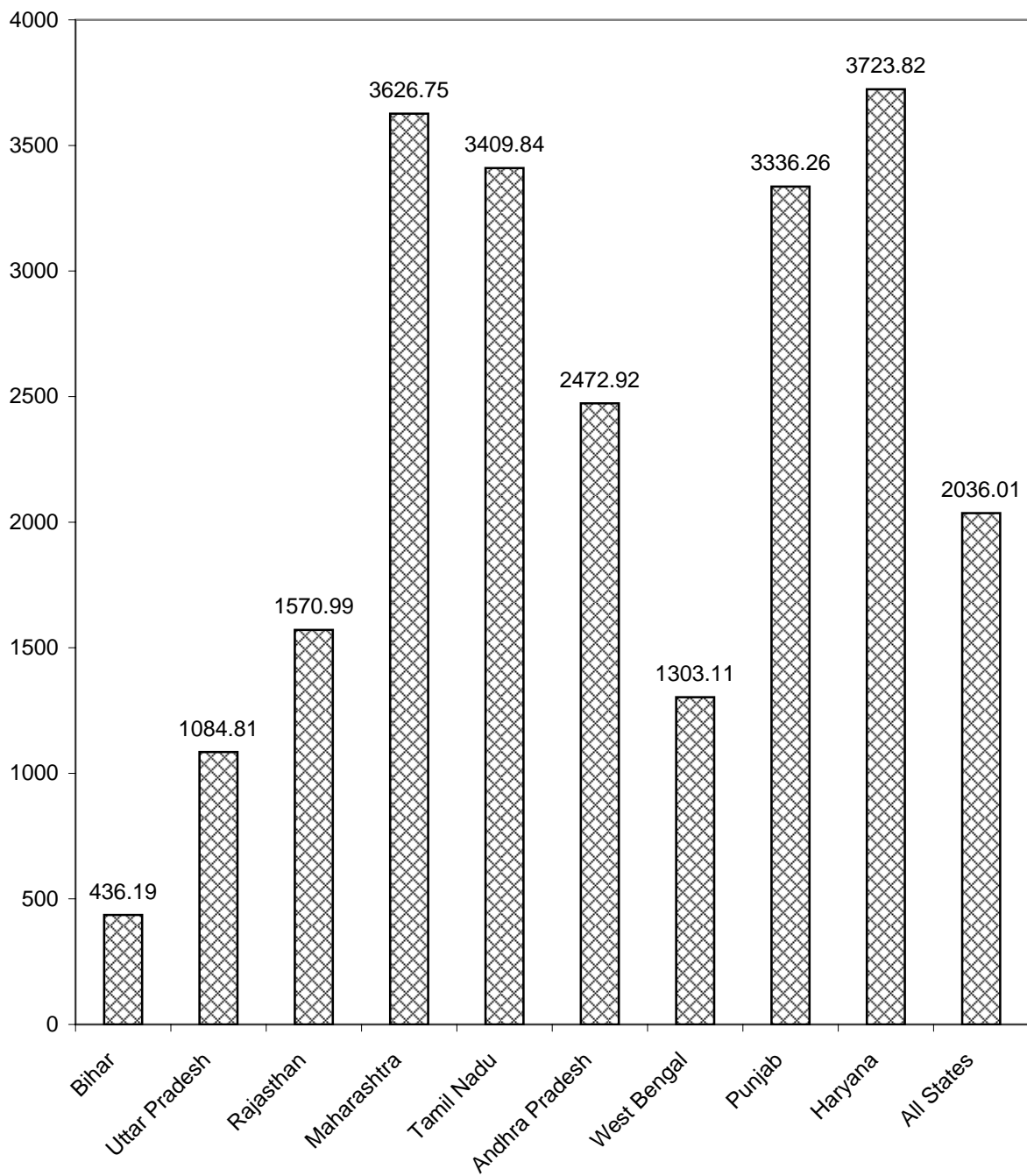
The special category States received major share of revenue in the form of Grants from the Centre. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal received per capita Grants from the Centre amounting to Rs. 2242.19 Rs. 5928.22, Rs. 6921.42 and Rs.3369.41 respectively. In small State with a population of less than 35 lakhs , the per capita Central Grants were maximum in Mizorum (Rs.16753.44) and minimum in Meghalaya. (Rs. 5074.60).

The details of per capita revenue receipts of individual States during 2005-2006 (R.E) are given in Table 2.5. Graphic presentation of data of selected States has also been given alongwith the Table.

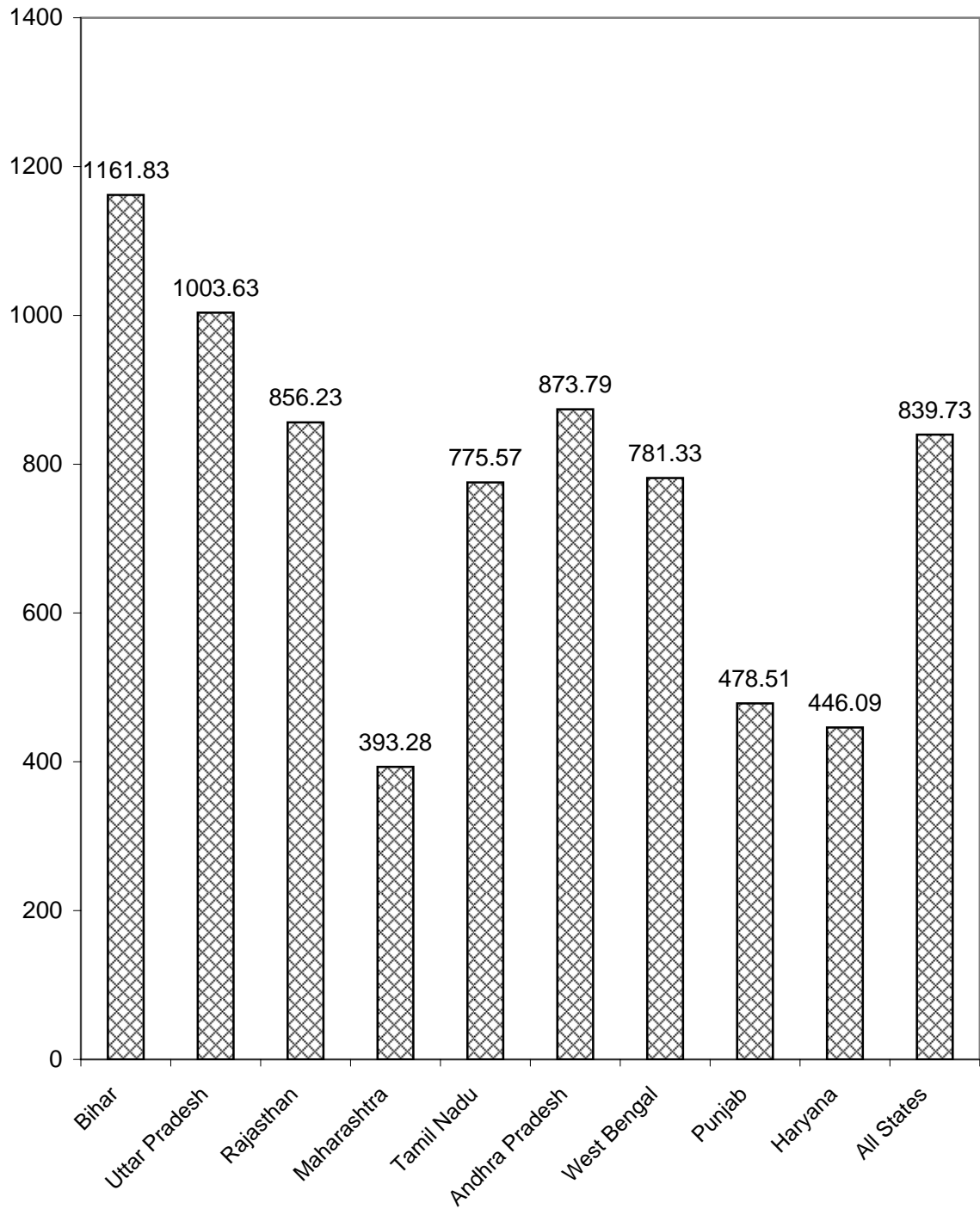
Table-2.5
Per Capita Revenue Receipts of Individual States during 2005-2006 (Revised Estimates)

(In Rs.)									
Sr. No.	State	Estimated Population (In Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	8.00	2472.92	571.34	3044.26	873.79	615.80	1489.58	4533.84
2	Bihar	9.02	436.19	33.04	469.23	1161.83	488.22	1650.05	2119.28
3	Chhattisgarh	2.27	1815.96	583.59	2399.55	1057.27	677.29	1734.56	4134.11
4	Delhi	1.59	4997.48	844.29	5841.77	0.00	345.64	345.64	6187.41
5	Goa	0.15	6445.93	5616.27	12062.20	1643.07	886.87	2529.93	14592.13
6	Gujarat	5.45	2778.30	580.24	3358.55	622.32	629.87	1252.19	4610.74
7	Haryana	2.29	3723.82	955.58	4679.40	446.09	396.69	842.78	5522.18
8	Jharkhand	2.90	996.02	479.56	1475.59	770.01	582.94	1352.96	2828.54
9	Karnataka	5.59	3489.23	650.66	4139.89	701.73	468.73	1170.45	5310.35
10	Kerala	3.34	3070.33	266.30	3336.63	758.24	874.13	1632.37	4969.00
11	Madhya Pradesh	6.63	1347.41	337.73	1685.14	961.89	572.33	1534.22	3219.37
12	Maharashtra	10.35	3626.75	516.83	4143.58	393.28	506.47	899.75	5043.33
13	Orissa	3.89	1181.40	337.84	1519.24	1260.67	850.51	2111.18	3630.42
14	Punjab	2.58	3336.26	1778.02	5114.28	478.51	1341.74	1820.25	6934.53
15	Rajasthan	6.19	1570.99	410.80	1981.79	856.23	513.48	1369.72	3351.51
16	Tamil Nadu	6.50	3409.84	376.02	3785.86	775.57	500.75	1276.32	5062.17
17	Uttar Pradesh	18.24	1084.81	127.15	1211.97	1003.63	346.92	1350.55	2562.52
18	West Bengal	8.53	1303.11	140.66	1443.77	781.33	665.19	1446.53	2890.29
Sub Total-I		103.51	2082.26	402.30	2484.56	822.30	554.19	1376.49	3861.05
Special Category									
19	Arunachal Pradesh	0.12	802.42	1870.08	2672.50	2280.75	11085.58	13366.33	16038.83
20	Assam	2.88	1168.67	481.76	1650.43	1067.47	2242.19	3309.66	4960.09
21	Himachal Pradesh	0.64	2213.69	978.86	3192.55	775.00	5928.22	6703.22	9895.77
22	Jammu & Kashmir	1.15	1469.00	632.55	2101.55	1012.02	6921.42	7933.43	10034.98
23	Manipur	0.25	378.68	462.20	840.88	1376.24	7961.68	9337.92	10178.80
24	Meghalaya	0.25	914.00	627.32	1541.32	1410.24	5074.60	6484.84	8026.16
25	Mizoram	0.09	491.11	1205.89	1697.00	2509.22	16753.44	19262.67	20959.67
26	Nagaland	0.21	401.72	404.33	806.05	1189.95	10156.95	11346.90	12152.96
27	Sikkim	0.06	1886.33	16289.00	18175.33	2891.67	12471.83	15363.50	33538.83
28	Tripura	0.34	822.82	157.65	980.47	1159.97	6908.26	8068.24	9048.71
29	Uttaranchal	0.92	2002.25	649.03	2651.28	932.62	3369.41	4302.03	6953.32
Sub Total-II		6.91	1343.25	988.15	2331.40	1100.73	4723.34	5824.07	8155.47
Total-I+II (All States)		110.42	2036.01	422.95	2458.96	839.73	815.09	1654.81	4113.77

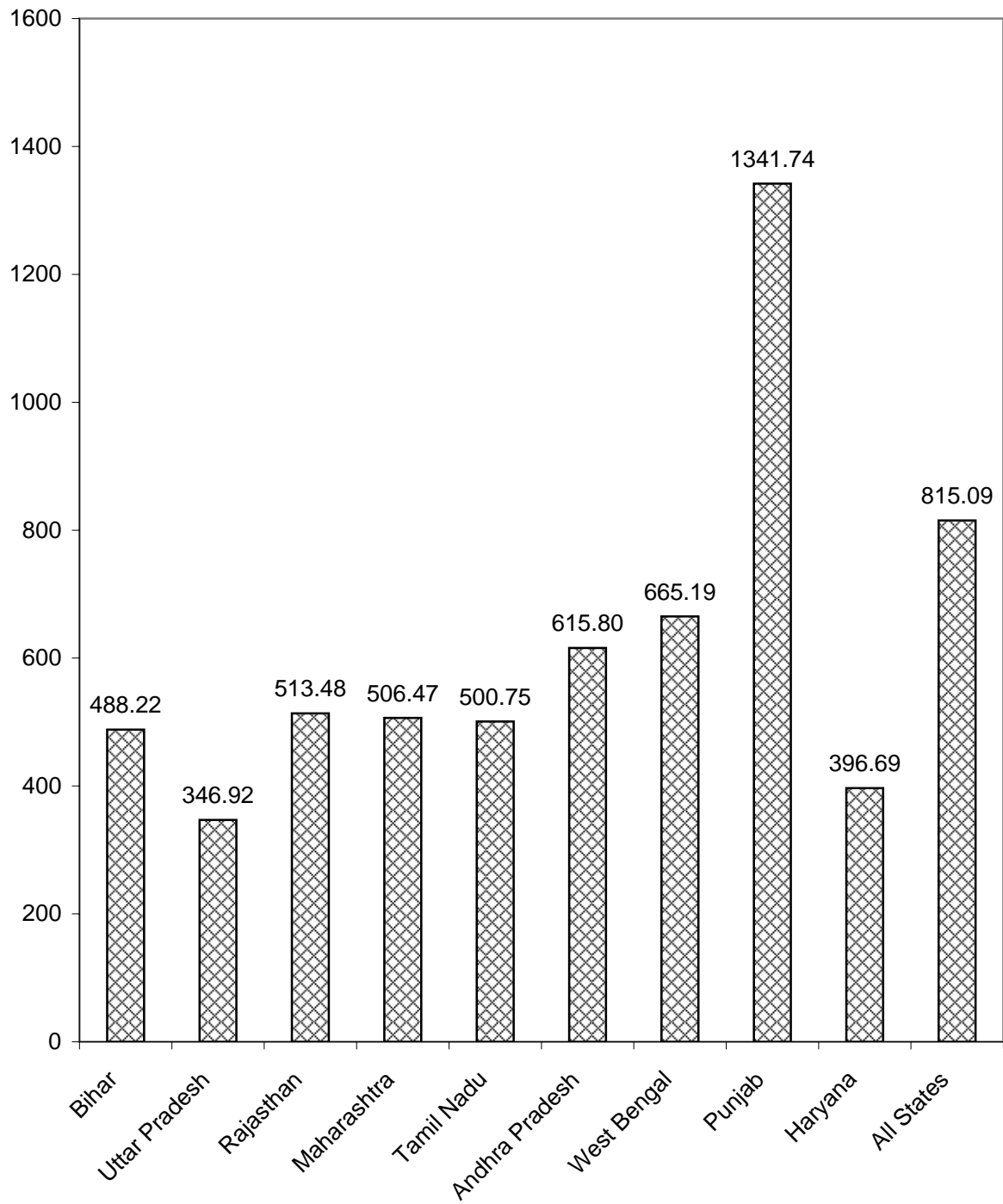
Per Capita State's Own Tax Revenue of Selected States during 2005-2006 (R.E.) (In Rs.)



Per Capita Share in Central Taxes of Selected States during 2005-2006 (R.E.) (In Rs.)



Per Capita Grants from the Centre of Selected States during 2005-2006(R.E) (In Rs.)



2.6 2006-2007 (Budget Estimates)

2.6 (a) Non-Special Category States

In the non-special category States, the maximum per capita revenue receipts during 2006-2007 (B.E) was estimated in Goa (Rs.19638.25) followed by Punjab (Rs. 7648.90), Delhi (Rs. 6767.52), Karnataka (Rs. 6349.57), Tamil Nadu (Rs.5904.21), Haryana (Rs.5899.85),Kerala (Rs. 5662.74) and Maharashtra (Rs.5638.31). Bihar with Rs. 2441.74 was estimated at minimum level whereas it was estimated Rs. 3020.14 in Uttar Pradesh .The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 6714.50) followed by Delhi (Rs. 5417.07), Tamil Nadu (Rs.4117.49), Haryana (Rs 4112.58), Karnataka (Rs.3988.28),Maharashtra (Rs.3951.78), Punjab (Rs.3744.52) and Kerala (Rs. 3450.58). Bihar with Rs. 493.20 was estimated at minimum level whereas it was estimated Rs. 1064.00 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated maximum in Goa (Rs.9840.13) followed by Punjab (Rs.2122.15), Haryana (Rs.850.20), Delhi (Rs.803.18) and Karnataka (Rs. 723.62). Bihar with Rs. 37.34 was estimated at minimum level whereas it was estimated Rs.144.05 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 maximum in Goa (Rs. 1840.31) followed by Orissa(Rs1353.18), Bihar (Rs.1325.68), Jharkhand (Rs.1298.63), Chhattisgarh (Rs.1169.45), Uttar Pradesh (Rs. 1132.43), Madhya Pradesh (Rs. 1039.28), Rajasthan (Rs.1009.66), Andhra Pradesh (Rs. 993.67), West Bengal (Rs.927.73),Tamil Nadu (Rs.918.53). The per Capita Share in Central Taxes for Haryana was estimated at Rs.473.63. In Delhi the per Capita share in Central taxes was estimated nil. The per Capita Grants from Centre ranged from Rs. 431.99 in Uttar Pradesh to Rs.1243.31 in Goa whereas Haryana's share was estimated at Rs. 463.45

2.6 (b) Special Category States

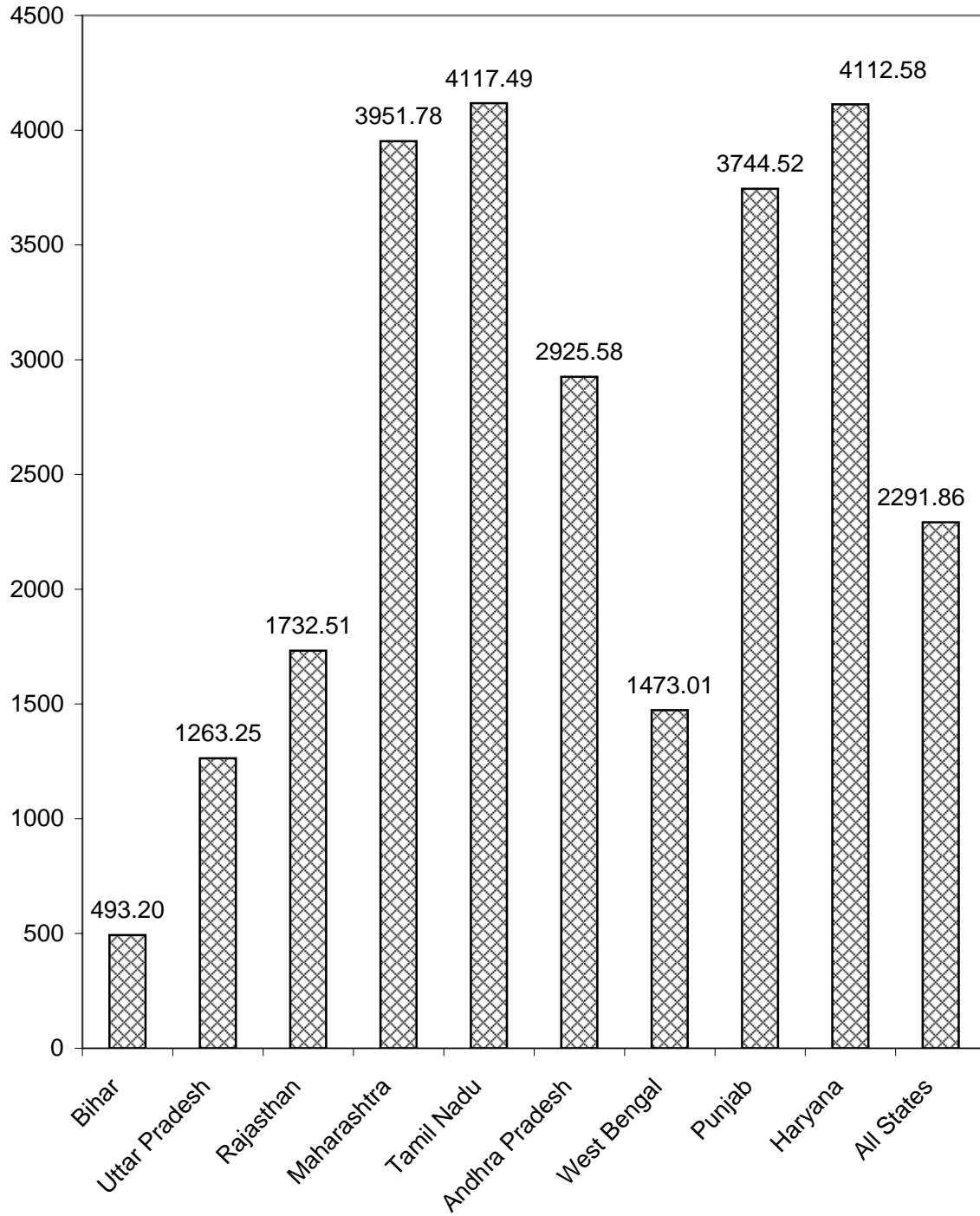
The special category States received major share of revenue in the form of Grants from the Centre .The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttaranchal were estimated to receive per capita Central Grants amounting to Rs. 2283.23, Rs. 5901.34, Rs. 7081.42 and Rs. 3784.65 respectively. In small States with a population of less than 35 lakhs,the per capita Central Grants were maximum in Sikkim (Rs. 14224.50) and minimum in Meghalaya (Rs 6379.40).

The details of per capita revenue receipts of individual States during 2006-2007 (B.E) are given in Table 2.6. Graphic presentation of data of selected States has also been given alongwith the Table.

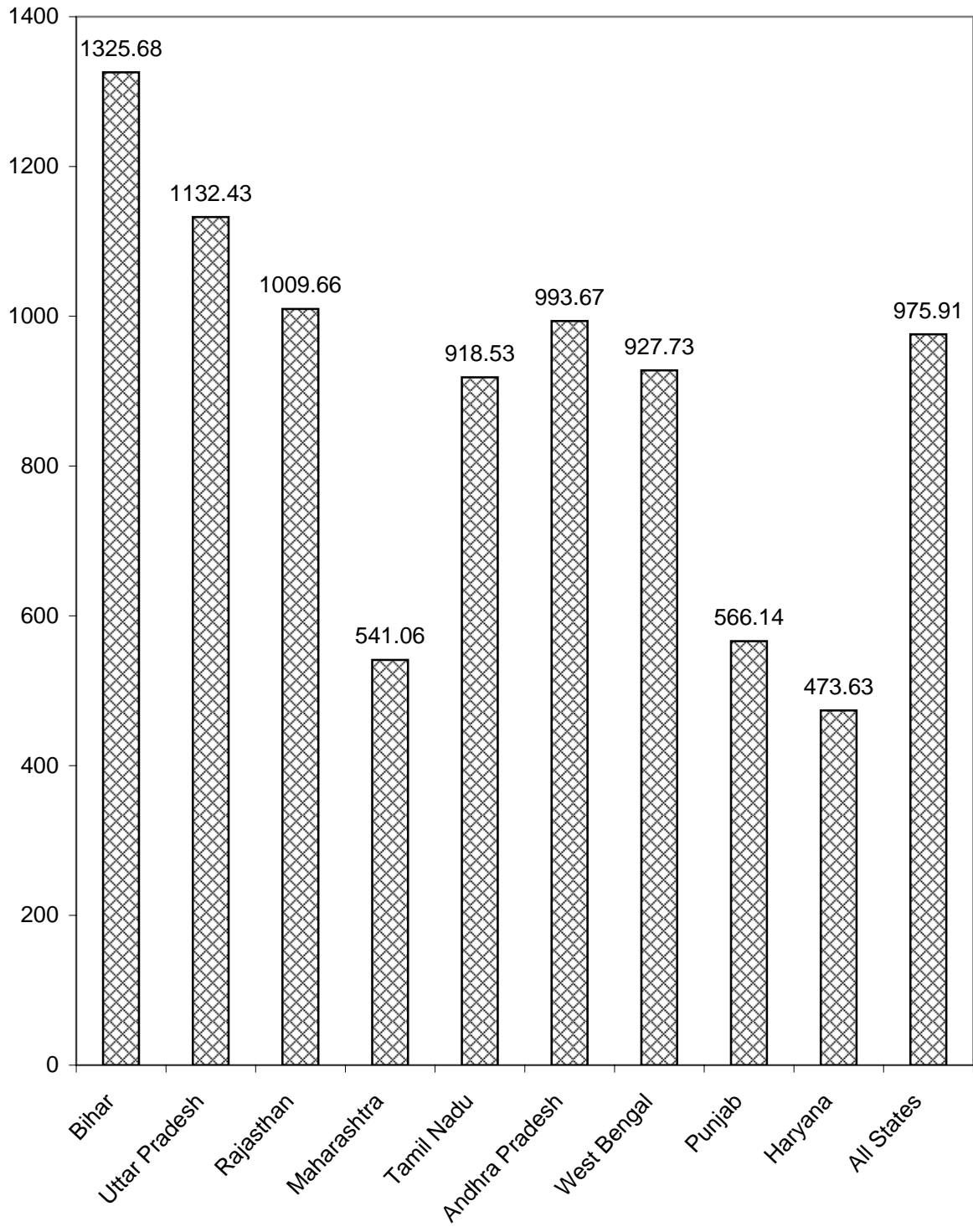
Table-2.6
Per Capita Revenue Receipts of Individual States during 2006-2007 (Budgets Estimates)

		(In Rs.)							
Sr. No.	State	Estimated Population (In Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category									
1	Andhra Pradesh	8.09	2925.58	647.72	3573.30	993.67	912.78	1906.45	5479.75
2	Bihar	9.17	493.20	37.34	530.54	1325.68	585.53	1911.20	2441.74
3	Chhattisgarh	2.31	2076.29	636.10	2712.40	1169.45	792.26	1961.70	4674.10
4	Delhi	1.64	5417.07	803.18	6220.26	0.00	547.26	547.26	6767.52
5	Goa	0.16	6714.50	9840.13	16554.63	1840.31	1243.31	3083.63	19638.25
6	Gujarat	5.53	2937.45	602.89	3540.34	680.59	531.67	1212.26	4752.59
7	Haryana	2.33	4112.58	850.20	4962.77	473.63	463.45	937.08	5899.85
8	Jharkhand	2.94	1064.00	487.59	1551.59	1298.63	600.28	1898.91	3450.50
9	Karnataka	5.65	3988.28	723.62	4711.90	815.73	821.94	1637.67	6349.57
10	Kerala	3.38	3450.58	329.18	3779.76	895.53	987.45	1882.98	5662.74
11	Madhya Pradesh	6.75	1485.84	305.05	1790.89	1039.28	648.37	1687.65	3478.55
12		10.49	3951.78	638.29	4590.07	541.06	507.18	1048.24	5638.31
13	Orissa	3.93	1293.51	348.48	1641.98	1353.18	939.97	2293.15	3935.13
14	Punjab	2.62	3744.52	2122.15	5866.67	566.14	1216.09	1782.23	7648.90
15	Rajasthan	6.31	1732.51	428.19	2160.70	1009.66	631.76	1641.42	3802.12
16	Tamil Nadu	6.56	4117.49	407.68	4525.17	918.53	460.51	1379.04	5904.21
17	Uttar Pradesh	18.59	1263.25	192.47	1455.72	1132.43	431.99	1564.42	3020.14
18	West Bengal	8.64	1473.01	144.05	1617.06	927.73	545.81	1473.54	3090.60
Sub Total-I		105.09	2346.82	454.62	2801.44	956.02	625.91	1581.94	4383.38
Special Category									
19	Arunachal Pradesh	0.12	523.33	1562.42	2085.75	2280.75	12300.08	14580.83	16666.58
20	Assam	2.93	1306.10	501.68	1807.78	1254.20	2283.23	3537.42	5345.20
21	Himachal Pradesh	0.65	2316.34	1051.89	3368.23	763.08	5901.34	6664.42	10032.65
22	Jammu & Kashmir	1.18	1610.41	695.43	2305.84	1261.31	7081.42	8342.73	10648.57
23	Manipur	0.26	401.00	489.42	890.42	1429.15	8419.38	9848.54	10738.96
24	Meghalaya	0.25	1073.56	693.92	1767.48	1685.64	6379.40	8065.04	9832.52
25	Mizoram	0.10	467.80	1150.20	1618.00	2714.50	12617.40	15331.90	16949.90
26	Nagaland	0.21	566.71	434.24	1000.95	1311.05	10621.38	11932.43	12933.38
27	Sikkim	0.06	1983.67	16887.00	18870.67	3077.33	14224.50	17301.83	36172.50
28	Tripura	0.34	916.47	177.47	1093.94	1260.03	7069.97	8330.00	9423.94
29	Uttaranchal	0.93	2227.33	843.14	3070.47	1145.45	3784.65	4930.10	8000.57
Sub Total-II		7.03	1470.28	786.11	2256.39	1273.24	4894.87	6168.11	8424.50
Total-I+II (All States)		112.12	2291.86	475.41	2767.27	975.91	893.58	1869.49	4636.76

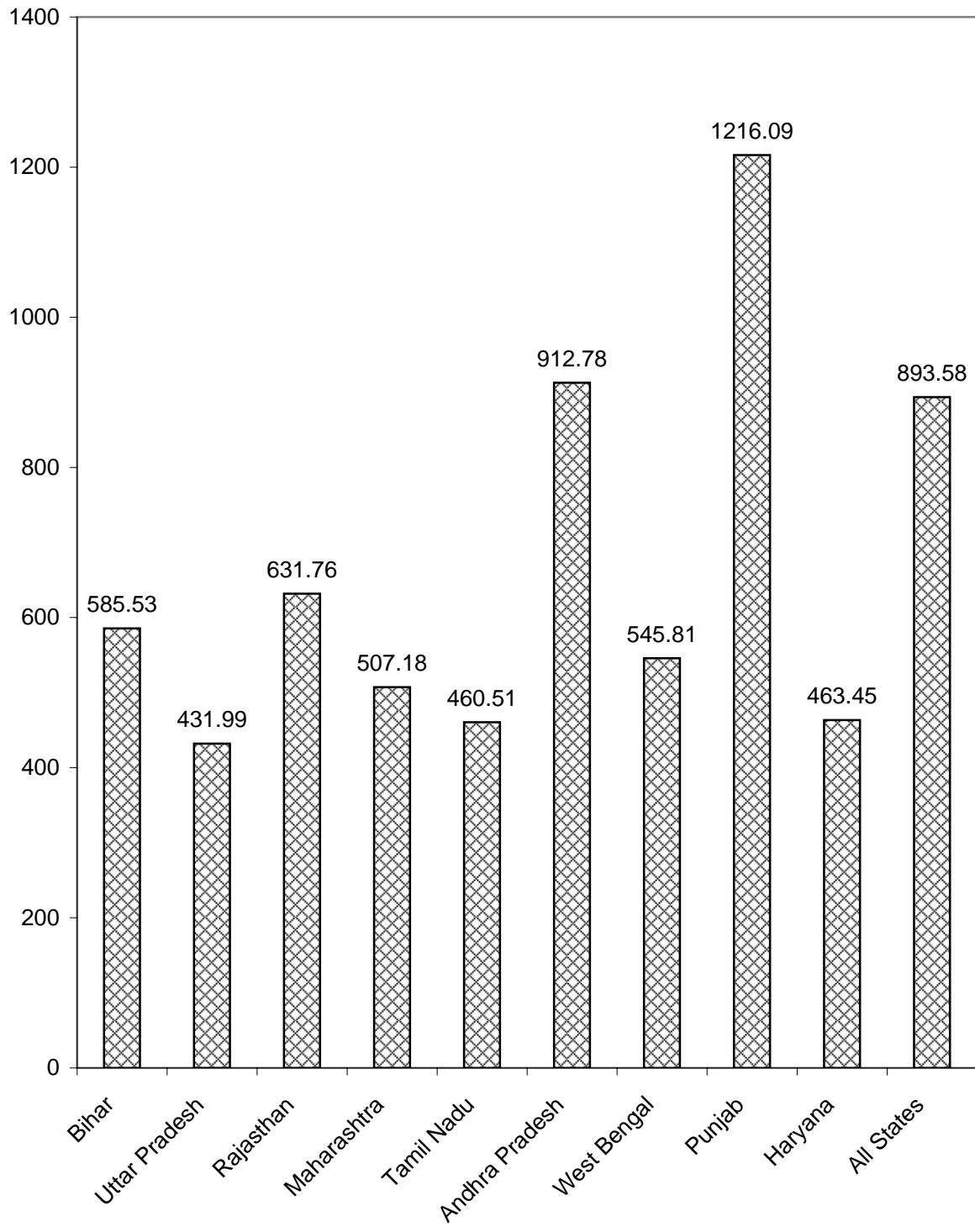
Per Capita State's Own Tax Revenue of Selected States during 2006-2007 (B.E.) (In Rs.)



**Per Capita Share in Central Taxes of Selected States
during 2006-2007 (B.E.) (In Rs.)**



**Per Capita Grants from the Centre of Selected States
during 2006-2007 (B.E.) (In Rs.)**



Structure of State's own Tax Revenue Receipts

2.7 2004-2005 (Accounts)

Out of the total State's own Tax Revenue of Rs. 189133.43 crores collected by all the States during 2004-2005 (Accounts), 61.73% of the State's own Tax Revenue came from Sales Tax, 11.60% from State Excise, 10.42% from Stamps and Registration fees, 5.72% from Taxes on Vehicles and the remaining 10.53% from Land Revenue and other Taxes and Duties. It may be noted that only 1.34% was collected from Land Revenue.

2.7 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (11.41%) and minimum in Haryana (0.16%). Delhi receives negligible receipt from Land Revenue. The percentage share of State Excise to total State's own Tax Revenue was maximum in Punjab (21.41%) followed by Karnataka (17.46%) and Uttar Pradesh (17.12%) whereas it was 13.62% in Haryana. Gujarat with 0.36% was at the bottom due to prohibition in the State whereas it was 5.20% in Jharkhand, 6.46% in Goa, 6.77% in West Bengal and 7.25% in Maharashtra. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Kerala (74.76%) and minimum in Madhya Pradesh (50.33%) whereas Haryana's share was 63.99%. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (9.71%) and minimum in Haryana (1.89%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.17% in Goa to 17.09% in Uttar Pradesh whereas it was 9.77% in Haryana.

2.7 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.17% in Jammu & Kashmir to 2.17% in Mizoram. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (2.64%) and maximum in Arunachal Pradesh (35.95%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 41.20% in Sikkim to 77.34% in Assam. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Mizoram (9.60%) and minimum in Sikkim (2.77%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.28% in Mizoram to 14.39% in Uttaranchal.

The details of State's own Tax revenue and percentage of various State's own Tax revenue to total State's own Revenue of individual States during 2004-2005 (Accounts) are given in Table 2.7(a) & 2.7(b).

Table-2.7(a)
State's own Tax Revenue of Individual States during 2004-2005 (Accounts)

		(Rs. In Crores)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	33.59	2092.67	11040.60	1168.64	1387.91	531.09	16254.50
2	Bihar	33.39	272.47	1890.54	212.78	429.14	503.54	3341.86
3	Chhattisgarh	28.69	458.27	1673.86	191.80	247.77	627.48	3227.87
4	Delhi	0.01	843.68	5199.93	195.98	668.34	198.19	7106.13
5	Goa	5.15	55.34	567.19	58.78	35.69	134.38	856.53
6	Gujarat	234.89	47.09	8308.62	1060.93	962.8	2343.22	12957.55
7	Haryana	11.70	1013.16	4760.91	140.41	726.58	787.27	7440.03
8	Jharkhand	16.96	125.00	1782.47	224.59	125.00	127.86	2401.88
9	Karnataka	117.76	2805.53	8700.07	982.99	1759.84	1706.13	16072.32
10	Kerala	43.85	746.45	6701.05	610.48	775.35	86.47	8963.65
11	Madhya Pradesh	46.80	1192.36	3912.01	488.65	788.71	1344.44	7772.97
12	Maharashtra	360.72	2218.87	18816.72	1177.15	4116.48	3915.81	30605.75
13	Orissa	131.59	306.61	2471.39	338.11	197.88	731.02	4176.60
14	Punjab	13.73	1486.61	3816.39	403.93	965.89	258.08	6944.63
15	Rajasthan	68.86	1276.07	4797.53	817.21	817.83	637.32	8414.82
16	Tamil Nadu	71.95	2549.00	12996.19	1014.75	1604.36	1120.79	19357.04
17	Uttar Pradesh	102.44	2686.19	8888.32	775.84	2682.36	557.46	15692.61
18	West Bengal	1132.55	671.56	5716.31	527.66	1006.54	869.83	9924.45
Sub Total-I		2454.63	20846.93	112040.10	10390.68	19298.47	16480.38	181511.19
Special Category								
19	Arunachal Pradesh	0.77	17.79	28.25	2.21	0.46	0.01	49.49
20	Assam	58.3	144.06	2098.57	134.72	72.31	205.36	2713.32
21	Himachal Pradesh	2.30	299.9	542.37	107.82	75.34	224.15	1251.88
22	Jammu & Kashmir	2.43	205.00	780.00	40.97	37.80	333.58	1399.78
23	Manipur	0.67	3.05	54.73	3.35	2.20	17.22	81.22
24	Meghalaya	0.29	62.70	126.18	7.45	4.56	6.55	207.73
25	Mizoram	0.86	1.40	28.08	3.80	0.11	5.32	39.57
26	Nagaland	0.43	2.07	53.08	7.30	0.73	14.71	78.32
27	Sikkim	0.44	32.69	48.18	3.24	1.43	30.97	116.95
28	Tripura	1.2	32.37	160.7	10.45	12.06	22.84	239.62
29	Uttaranchal	7.74	292.01	793.50	98.91	207.80	44.40	1444.36
Sub Total-II		75.43	1093.04	4713.64	420.22	414.80	905.11	7622.24
Total-I+II (All States)		2530.06	21939.97	116753.74	10810.90	19713.27	17385.49	189133.43

Table-2.7(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual States during 2004-2005 (Accounts)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.21	12.87	67.92	7.19	8.54	3.27	100.00
2	Bihar	1.00	8.15	56.57	6.37	12.84	15.07	100.00
3	Chhattisgarh	0.89	14.20	51.86	5.94	7.68	19.44	100.00
4	Delhi	0.00	11.87	73.18	2.76	9.41	2.79	100.00
5	Goa	0.60	6.46	66.22	6.86	4.17	15.69	100.00
6	Gujarat	1.81	0.36	64.12	8.19	7.43	18.08	100.00
7	Haryana	0.16	13.62	63.99	1.89	9.77	10.58	100.00
8	Jharkhand	0.71	5.20	74.21	9.35	5.20	5.32	100.00
9	Karnataka	0.73	17.46	54.13	6.12	10.95	10.62	100.00
10	Kerala	0.49	8.33	74.76	6.81	8.65	0.96	100.00
11	Madhya Pradesh	0.60	15.34	50.33	6.29	10.15	17.30	100.00
12	Maharashtra	1.18	7.25	61.48	3.85	13.45	12.79	100.00
13	Orissa	3.15	7.34	59.17	8.10	4.74	17.50	100.00
14	Punjab	0.20	21.41	54.95	5.82	13.91	3.72	100.00
15	Rajasthan	0.82	15.16	57.01	9.71	9.72	7.57	100.00
16	Tamil Nadu	0.37	13.17	67.14	5.24	8.29	5.79	100.00
17	Uttar Pradesh	0.65	17.12	56.64	4.94	17.09	3.55	100.00
18	West Bengal	11.41	6.77	57.60	5.32	10.14	8.76	100.00
	Aggregate-I	1.35	11.49	61.73	5.72	10.63	9.08	100.00
19	Arunachal Pradesh	1.56	35.95	57.08	4.47	0.93	0.02	100.00
20	Assam	2.15	5.31	77.34	4.97	2.67	7.57	100.00
21	Himachal Pradesh	0.18	23.96	43.32	8.61	6.02	17.91	100.00
22	Jammu & Kashmir	0.17	14.65	55.72	2.93	2.70	23.83	100.00
23	Manipur	0.82	3.76	67.38	4.12	2.71	21.20	100.00
24	Meghalaya	0.14	30.18	60.74	3.59	2.20	3.15	100.00
25	Mizoram	2.17	3.54	70.96	9.60	0.28	13.44	100.00
26	Nagaland	0.55	2.64	67.77	9.32	0.93	18.78	100.00
27	Sikkim	0.38	27.95	41.20	2.77	1.22	26.48	100.00
28	Tripura	0.50	13.51	67.06	4.36	5.03	9.53	100.00
29	Uttaranchal	0.54	20.22	54.94	6.85	14.39	3.07	100.00
	Aggregate-II	0.99	14.34	61.84	5.51	5.44	11.87	100.00
	Overall	1.34	11.60	61.73	5.72	10.42	9.19	100.00

2.8 2005 2006 (Revised Estimates)

Out of the total State's own Tax Revenue of Rs. 224816.55 crores collected by all the States during 2005-2006 (R.E), 61.62% of the State's own Tax Revenue came from Sales Tax, 11.59% from State Excise, 10.68% from Stamps and Registration fees, 5.42% from Taxes on Vehicles and the remaining 10.70% from Land Revenue and other Taxes and Duties. It may be noted that only 1.42% was collected from Land Revenue.

2.8(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (7.23%) and minimum in Haryana (0.14%). Delhi did not receive any receipt from Land Revenue. The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Punjab (17.41%) followed by Karnataka (17.16%) and Uttar Pradesh (16.29%) and whereas it was 13.31% in Haryana. Gujarat with 0.36% was at the bottom due to prohibition in the State whereas it was 5.37% in Jharkhand, 6.80% in West Bengal, 6.88% in Goa and 7.59% in Maharashtra. The percentage share of Sales Tax of a State to its total State's own Tax Revenue was maximum in Jharkhand (74.43%) and minimum in Madhya Pradesh (50.93%) whereas it was 64.74% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was maximum in Jharkhand 9.35% and minimum in Haryana 1.76%. The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 4.33% in Jharkhand to 18.59% in Punjab whereas it was 11.14% in Haryana.

2.8 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.09% in Jammu Kashmir to 4.93% in Assam. The percentage share of State Excise of a State to its total State's own Tax Revenue was minimum in Nagaland (2.25%) and maximum in Meghalaya (35.01%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 36.35% in Arunachal Pradesh to 76.36% in Nagaland. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was maximum in Mizoram (8.42%) and minimum in Sikkim (1.94%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.27% in Mizoram to 16.51% in Uttaranchal.

The details of State's own Tax Revenue and percentage of various State's own Tax Revenue to total State's own Tax Revenue of individual States during 2005 -2006 (R.E) are given in Tables 2.8 (a) & 2.8 (b).

Table-2.8(a)
State's own Tax Revenue of Individual States during 2005-2006 (Revised Estimates)

								(Rs. In Crores)
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	127.48	2851.18	12706.16	1562.17	1800.00	736.36	19783.35
2	Bihar	35.00	335.00	2356.31	310.00	550.00	348.09	3934.40
3	Chhattisgarh	45.01	600.01	2188.23	224.96	260.26	803.75	4122.22
4	Delhi	0.00	925.00	5798.00	260.00	750.00	213.00	7946.00
5	Goa	7.69	66.55	675.00	60.50	44.00	113.15	966.89
6	Gujarat	380.00	54.69	10000.00	1150.00	1200.36	2356.70	15141.75
7	Haryana	11.95	1135.00	5521.00	150.00	950.00	759.60	8527.55
8	Jharkhand	30.00	155.00	2149.95	270.00	125.00	158.52	2888.47
9	Karnataka	82.15	3347.72	10793.74	1158.00	2180.00	1943.19	19504.80
10	Kerala	49.44	839.76	7281.00	653.20	865.40	566.10	10254.90
11	Madhya Pradesh	85.55	1300.00	4550.00	570.00	900.00	1527.79	8933.34
12	Maharashtra	940.00	2850.00	22637.13	1275.00	5000.00	4834.78	37536.91
13	Orissa	150.00	400.00	2675.15	400.00	250.00	720.49	4595.64
14	Punjab	15.44	1499.00	4500.00	430.00	1600.50	562.62	8607.56
15	Rajasthan	99.05	1508.00	5500.00	880.00	1000.00	737.39	9724.44
16	Tamil Nadu	55.24	3012.14	14905.31	1132.55	1797.23	1261.47	22163.94
17	Uttar Pradesh	96.89	3223.40	12000.00	588.67	3014.87	863.17	19787.00
18	West Bengal	803.13	755.51	6508.00	633.20	1180.00	1235.69	11115.53
Sub Total-I		3014.02	24857.96	132744.98	11708.25	23467.62	19741.86	215534.69
Special Category								
19	Arunachal Pradesh	1.00	10.00	35.00	2.35	10.19	37.75	96.29
20	Assam	165.85	163.08	2398.03	152.50	81.85	404.46	3365.77
21	Himachal Pradesh	2.18	325.00	705.00	110.00	71.58	203.00	1416.76
22	Jammu & Kashmir	1.48	190.00	1092.00	45.93	43.35	316.59	1689.35
23	Manipur	0.75	3.42	65.00	3.75	2.46	19.29	94.67
24	Meghalaya	0.46	80.00	128.50	6.66	4.40	8.48	228.50
25	Mizoram	0.90	1.36	32.55	3.72	0.12	5.55	44.20
26	Nagaland	0.55	2.50	85.00	7.40	0.80	15.06	111.31
27	Sikkim	0.81	26.60	47.00	2.20	1.55	35.02	113.18
28	Tripura	1.45	34.31	195.00	14.00	15.00	20.00	279.76
29	Uttaranchal	8.9	357.97	1000	124	304.15	47.05	1842.07
Sub Total-II		184.33	1194.24	5783.08	472.51	535.45	1112.25	9281.86
Total-I+II (All States)		3198.35	26052.20	138528.06	12180.76	24003.07	20854.11	224816.55

Table-2.8(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual States during 2005-2006 (Revised Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.64	14.41	64.23	7.90	9.10	3.72	100.00
2	Bihar	0.89	8.51	59.89	7.88	13.98	8.85	100.00
3	Chhattisgarh	1.09	14.56	53.08	5.46	6.31	19.50	100.00
4	Delhi	0.00	11.64	72.97	3.27	9.44	2.68	100.00
5	Goa	0.80	6.88	69.81	6.26	4.55	11.70	100.00
6	Gujarat	2.51	0.36	66.04	7.59	7.93	15.56	100.00
7	Haryana	0.14	13.31	64.74	1.76	11.14	8.91	100.00
8	Jharkhand	1.04	5.37	74.43	9.35	4.33	5.49	100.00
9	Karnataka	0.42	17.16	55.34	5.94	11.18	9.96	100.00
10	Kerala	0.48	8.19	71.00	6.37	8.44	5.52	100.00
11	Madhya Pradesh	0.96	14.55	50.93	6.38	10.07	17.10	100.00
12	Maharashtra	2.50	7.59	60.31	3.40	13.32	12.88	100.00
13	Orissa	3.26	8.70	58.21	8.70	5.44	15.68	100.00
14	Punjab	0.18	17.41	52.28	5.00	18.59	6.54	100.00
15	Rajasthan	1.02	15.51	56.56	9.05	10.28	7.58	100.00
16	Tamil Nadu	0.25	13.59	67.25	5.11	8.11	5.69	100.00
17	Uttar Pradesh	0.49	16.29	60.65	2.98	15.24	4.36	100.00
18	West Bengal	7.23	6.80	58.55	5.70	10.62	11.12	100.00
Aggregate-I		1.40	11.53	61.59	5.43	10.89	9.16	100.00
Special Category								
19	Arunachal Pradesh	1.04	10.39	36.35	2.44	10.58	39.20	100.00
20	Assam	4.93	4.85	75.83	4.53	2.43	12.02	100.00
21	Himachal Pradesh	0.15	22.94	49.76	7.76	5.05	14.33	100.00
22	Jammu & Kashmir	0.09	11.25	64.64	2.72	2.57	18.74	100.00
23	Manipur	0.79	3.61	68.66	3.96	2.60	20.38	100.00
24	Meghalaya	0.20	35.01	56.24	2.91	1.93	3.71	100.00
25	Mizoram	2.04	3.08	73.64	8.42	0.27	12.56	100.00
26	Nagaland	0.49	2.25	76.36	6.65	0.72	13.53	100.00
27	Sikkim	0.72	23.50	41.53	1.94	1.37	30.94	100.00
28	Tripura	0.52	12.26	69.70	5.00	5.36	7.15	100.00
29	Uttaranchal	0.48	19.43	55.41	6.73	16.51	2.55	100.00
Aggregate-II		1.99	12.87	62.31	5.09	5.77	11.98	100.00
Overall		1.42	11.59	61.62	5.42	10.68	9.28	100.00

2.9 2006-2007 (Budget Estimates)

Out of total State's own Tax Revenue of Rs. 256963.67 crores estimated by all the States during 2006-2007 (B.E), 62.59% of the State's own Tax Revenue was estimated from Sales Tax. 11.49% from State Excise, 10.97 % from Stamps and Registration fees, 5.28% from Taxes on Vehicles and the remaining 9.67% from Land Revenue and other Taxes and Duties. It may be noted that only 1.30% was collected from Land Revenue.

2.9(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue was maximum in West Bengal (7.03%) and minimum in Punjab (0.17%). Delhi did not estimate any receipt from Land Revenue. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (18.02%) followed by Punjab (16.60%) and Uttar Pradesh (15.54%). Gujarat with 0.36% was estimated at bottom due to prohibition in the State. It was estimated 5.95% in Jharkhand, 6.24% in Goa 6.84% in West Bengal, and 7.48% in Maharashtra whereas it was estimated 12.52% in Haryana. The percentage share of sales Tax of a State to its total State's own tax revenue was maximum in Jharkhand(78.58%) and minimum in Chhattishgarh (52.14%) whereas Haryana share was 66.69%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Orissa (9.44%) and minimum in Haryana (1.67%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.04% in Jharkhand to 17.84% in Punjab whereas it was 10.44% in Haryana.

2.9 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.11% in Himachal Pradesh to 4.78% in Assam. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated minimum in Nagaland (2.27%) and maximum in Arunachal Pradesh (28.66%). The estimated percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 39.49% in Sikkim to 77.14% in Nagaland. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Mizoram (8.12 %) and minimum in Sikkim (1.93%) . The estimated percentage share of Stamps and Registration fees of a State to its total State's own Taxes ranged from 0.26% in Mizoram to 15.85% in Uttaranchal .

The details of State's own Tax Revenue and percentage of various State's own Tax Revenue to total State's own Tax Revenue of individual States during 2006-2007 (B.E) are given in Tables 2.9(a) & 2.9 (b).

Table-2.9(a)
State's own Tax Revenue of Individual States during 2006-2007 (BudgetEstimates)

		(Rs. In Crores)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	128.48	3250	15465.33	1777.00	2250	797.11	23667.92
2	Bihar	72.42	400.00	2364.67	350.00	700.00	635.58	4522.67
3	Chhattisgarh	120.04	660.01	2500.62	275.00	350.00	890.57	4796.24
4	Delhi	0.00	975.00	6498.00	325.00	850.00	236.00	8884.00
5	Goa	7.69	67.00	750.00	70.00	50.45	129.18	1074.32
6	Gujarat	250.00	58.52	10900.00	1200.00	1200.00	2635.58	16244.10
7	Haryana	19.60	1200.00	6390.00	160.00	1000.00	812.70	9582.30
8	Jharkhand	33.00	186.00	2458	162.80	95.25	193.10	3128.15
9	Karnataka	82.15	4060.34	12430.10	1285.00	2586.11	2090.09	22533.79
10	Kerala	55.72	944.73	8129.56	760.00	1400.37	372.58	11662.96
11	Madhya Pradesh	84.21	1430.00	5357.00	650.00	1000.00	1508.24	10029.45
12	Maharashtra	940.00	3100.00	26314.51	1410.00	5600.00	4089.68	41454.19
13	Orissa	180.00	490.00	2817.47	480.00	290.00	826.01	5083.48
14	Punjab	16.25	1628.44	5382.00	471.20	1750.00	562.75	9810.64
15	Rajasthan	110.06	1600.00	6240.00	950.00	1200.00	832.06	10932.12
16	Tamil Nadu	52.63	3673.26	18089.66	1248.28	2451.65	1495.23	27010.71
17	Uttar Pradesh	81.78	3650.00	14528.00	709.68	3500.00	1014.32	23483.78
18	West Bengal	894.51	869.95	7622.48	759.84	1340.00	1240.01	12726.79
Sub Total-I		3128.54	28243.25	154237.4	13043.80	27613.83	20360.79	246627.61
Special Category								
19	Arunachal Pradesh	1.50	18.00	40.00	2.60	0.70	0.00	62.80
20	Assam	183.07	184.61	2743.71	172.63	92.65	450.21	3826.88
21	Himachal Pradesh	1.68	330.00	780.00	110.00	86.94	197	1505.62
22	Jammu & Kashmir	2.56	223.00	1235.00	50.28	47.35	342.09	1900.28
23	Manipur	0.80	3.63	72.80	3.98	2.61	20.44	104.26
24	Meghalaya	0.48	60.00	180.00	8.50	5.50	13.91	268.39
25	Mizoram	1.00	1.36	35.00	3.80	0.12	5.50	46.78
26	Nagaland	0.59	2.70	91.80	7.60	0.86	15.46	119.01
27	Sikkim	0.89	26.00	47.00	2.30	1.48	41.35	119.02
28	Tripura	1.6	40.00	218.00	15.00	16.00	21.00	311.60
29	Uttaranchal	9.74	400.94	1158.84	136.10	328.27	37.53	2071.42
Sub Total-II		203.91	1290.24	6602.15	512.79	582.48	1144.49	10336.06
Total-I+II (All States)		3332.45	29533.49	160839.55	13556.59	28196.31	21505.28	256963.67

Table-2.9(b)
Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue
of Individual State during 2006-2007 (Budget Estimates)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
Non-Special Category								
1	Andhra Pradesh	0.54	13.73	65.34	7.51	9.51	3.37	100.00
2	Bihar	1.60	8.84	52.28	7.74	15.48	14.05	100.00
3	Chhattisgarh	2.50	13.76	52.14	5.73	7.30	18.57	100.00
4	Delhi	0.00	10.97	73.14	3.66	9.57	2.66	100.00
5	Goa	0.72	6.24	69.81	6.52	4.70	12.02	100.00
6	Gujarat	1.54	0.36	67.10	7.39	7.39	16.22	100.00
7	Haryana	0.20	12.52	66.69	1.67	10.44	8.48	100.00
8	Jharkhand	1.05	5.95	78.58	5.20	3.04	6.17	100.00
9	Karnataka	0.36	18.02	55.16	5.70	11.48	9.28	100.00
10	Kerala	0.48	8.10	69.70	6.52	12.01	3.19	100.00
11	Madhya Pradesh	0.84	14.26	53.41	6.48	9.97	15.04	100.00
12	Maharashtra	2.27	7.48	63.48	3.40	13.51	9.87	100.00
13	Orissa	3.54	9.64	55.42	9.44	5.73	16.25	100.00
14	Punjab	0.17	16.60	54.86	4.80	17.84	5.74	100.00
15	Rajasthan	1.01	14.64	57.08	8.69	10.98	7.61	100.00
16	Tamil Nadu	0.19	13.60	66.97	4.62	9.08	5.54	100.00
17	Uttar Pradesh	0.35	15.54	61.86	3.02	14.90	4.32	100.00
18	West Bengal	7.03	6.84	59.89	5.97	10.53	9.74	100.00
Aggregate-I		1.27	11.45	62.54	5.29	11.20	8.26	100.00
Special Category								
19	Arunachal Pradesh	2.39	28.66	63.69	4.14	1.11	0.00	100.00
20	Assam	4.78	4.82	71.70	4.51	2.42	11.76	100.00
21	Himachal Pradesh	0.11	21.92	51.81	7.31	5.77	13.08	100.00
22	Jammu & Kashmir	0.13	11.74	64.99	2.65	2.49	18.00	100.00
23	Manipur	0.77	3.48	69.83	3.82	2.50	19.60	100.00
24	Meghalaya	0.18	22.36	67.07	3.17	2.05	5.18	100.00
25	Mizoram	2.14	2.91	74.82	8.12	0.26	11.76	100.00
26	Nagaland	0.50	2.27	77.14	6.39	0.72	12.99	100.00
27	Sikkim	0.75	21.85	39.49	1.93	1.24	34.74	100.00
28	Tripura	0.51	12.84	69.96	4.81	5.13	6.74	100.00
29	Uttaranchal	0.47	19.36	55.94	6.57	15.85	1.81	100.00
Aggregate-II		1.97	12.48	63.87	4.96	5.64	11.07	100.00
Overall		1.30	11.49	62.59	5.28	10.97	8.37	100.00

Per Capita State's own Tax Revenue Receipts

2.10 2004 2005 (Accounts)

2.10 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs.134.51) and minimum in Delhi (Rs. 0.01), whereas it was Rs. 3.76 in Bihar, Rs. 4.25 in Andhra Pradesh, Rs. 5.20 in Haryana, Rs.5.38 in Punjab, Rs.5.73 in Uttar Pradesh, Rs. 5.93 in Jharkhand, Rs. 7.20 Madhya Pradesh, Rs.11.17 in Tamil Nadu and Rs.11.33 in Rajasthan .The per capita revenue receipt from State Excise was maximum in Punjab (Rs.582.98) followed by Delhi (Rs.547.84), Karnataka (Rs.508.25) and Haryana (Rs.450.29). The per capita State Excise was minimum in Gujarat (Rs. 8.77) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs.213.14 in Bihar to Rs.3781.27 in Goa whereas it was Rs. 2115.96 in Haryana. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.391.87) and minimum in Bihar (Rs.23.99) whereas it was Rs. 43.39 in Uttar Pradesh, Rs. 62.40 in Haryana and Rs.62.67 in West Bengal. The per capita revenue receipts from Stamps and Registration fees was maximum in Delhi (Rs. 433.99) followed by Maharashtra (Rs. 403.18) , Panjab (Rs. 378.78) and Haryana (Rs.322.92).

2.10 (b) Special Category States

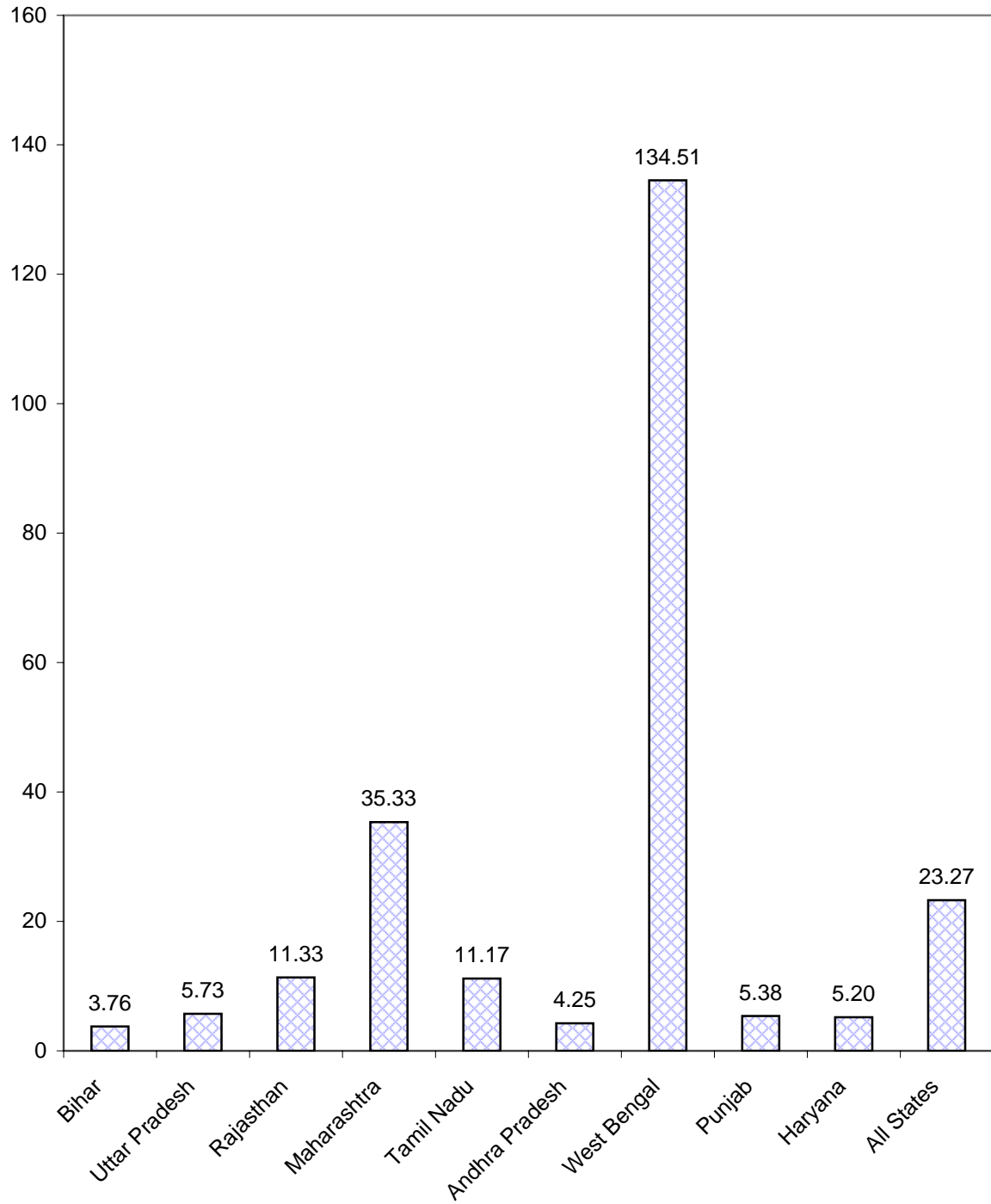
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs.20.60), followed by Mizoram (Rs.9.56), Uttaranchal (Rs.8.60), Sikkim (Rs.7.33) and Arunachal Pradesh (Rs.6.42). In the remaining special category States, it was less than Rs. 4.00. The per capita revenue receipt from State Excise ranged from Rs. 9.86 in Nagaland to Rs.544.83 in Sikkim. The Per capita revenue receipts from Sales Tax ranged from Rs. 218.92 in Manipur to Rs. 881.67 in Uttaranchal.. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 171.14) and minimum in Manipur (Rs.13.40). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 36.00 in all the special category States except in Uttranchal (Rs. 230.89) and Himachal Pradesh (Rs.119.59).

The details of per capita State's own Tax Revenue of individual States during 2004-2005 (Accounts) are given in Table 2.10. Graphic presentation of data of selected States has also been given alongwith the Table.

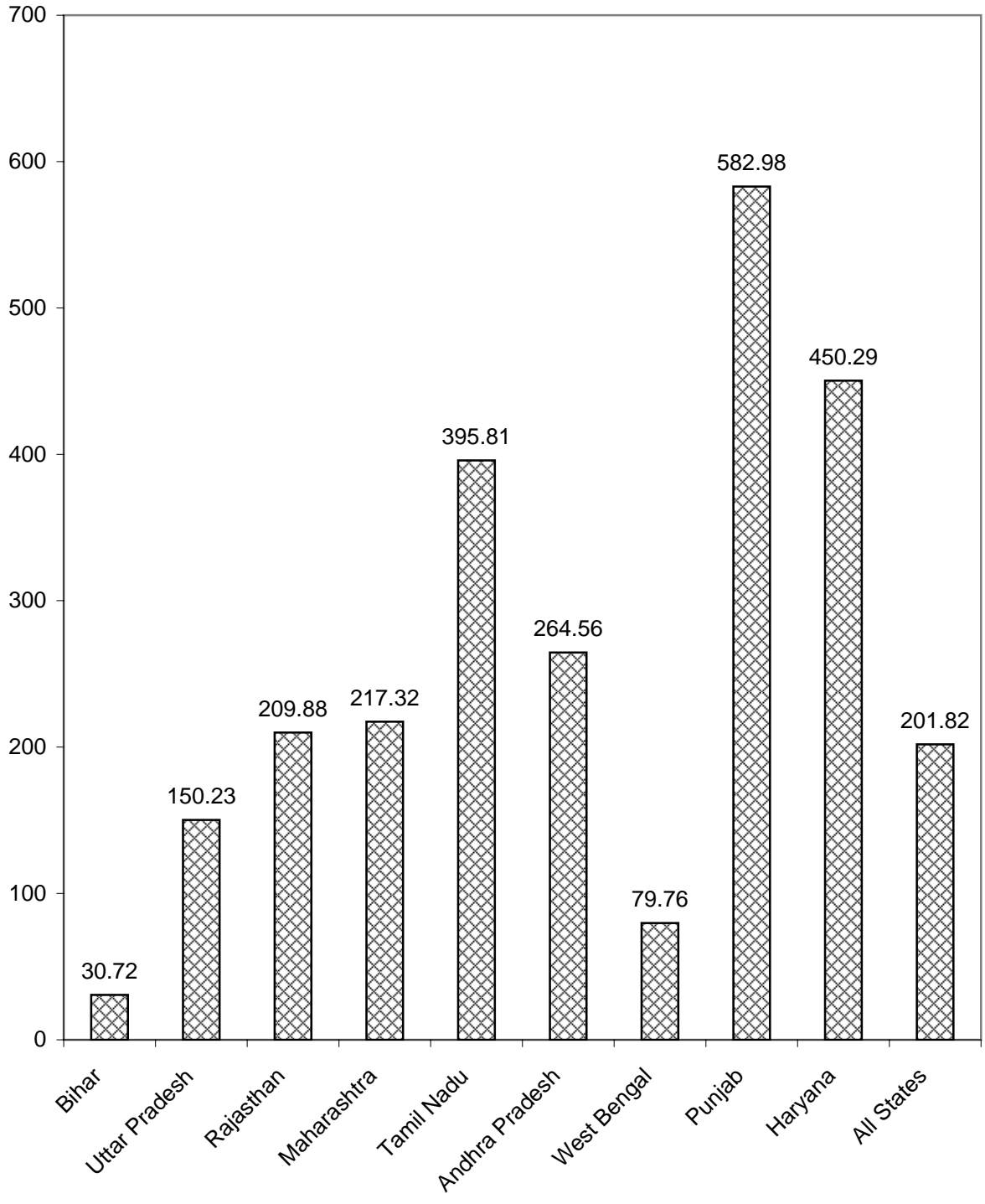
Table-2.10
Per Capita State's own Tax Revenue of Individual State's during 2004-2005 (Accounts)

		(In Rs.)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	4.25	264.56	1395.78	147.74	175.46	67.14	2054.93
2	Bihar	3.76	30.72	213.14	23.99	48.38	56.77	376.76
3	Chhattisgarh	12.87	205.50	750.61	86.01	111.11	281.38	1447.48
4	Delhi	0.01	547.84	3376.58	127.26	433.99	128.69	4614.37
5	Goa	34.33	368.93	3781.27	391.87	237.93	895.87	5710.20
6	Gujarat	43.74	8.77	1547.23	197.57	179.29	436.35	2412.95
7	Haryana	5.20	450.29	2115.96	62.40	322.92	349.90	3306.68
8	Jharkhand	5.93	43.71	623.24	78.53	43.71	44.71	839.82
9	Karnataka	21.33	508.25	1576.10	178.08	318.81	309.08	2911.65
10	Kerala	13.25	225.51	2024.49	184.44	234.24	26.12	2708.05
11	Madhya Pradesh	7.20	183.44	601.85	75.18	121.34	206.84	1195.84
12	Maharashtra	35.33	217.32	1842.97	115.29	403.18	383.53	2997.62
13	Orissa	34.27	79.85	643.59	88.05	51.53	190.37	1087.66
14	Punjab	5.38	582.98	1496.62	158.40	378.78	101.21	2723.38
15	Rajasthan	11.33	209.88	789.07	134.41	134.51	104.82	1384.02
16	Tamil Nadu	11.17	395.81	2018.04	157.57	249.12	174.04	3005.75
17	Uttar Pradesh	5.73	150.23	497.11	43.39	150.02	31.18	877.66
18	West Bengal	134.51	79.76	678.90	62.67	119.54	103.31	1178.68
Aggregate-I		24.08	204.52	1099.19	101.94	189.33	161.68	1780.74
Special Category								
19	Arunachal Pradesh	6.42	148.25	235.42	18.42	3.83	0.08	412.42
20	Assam	20.60	50.90	741.54	47.60	25.55	72.57	958.77
21	Himachal Pradesh	3.65	476.03	860.90	171.14	119.59	355.79	1987.11
22	Jammu & Kashmir	2.19	184.68	702.70	36.91	34.05	300.52	1261.06
23	Manipur	2.68	12.20	218.92	13.40	8.80	68.88	324.88
24	Meghalaya	1.21	261.25	525.75	31.04	19.00	27.29	865.54
25	Mizoram	9.56	15.56	312.00	42.22	1.22	59.11	439.67
26	Nagaland	2.05	9.86	252.76	34.76	3.48	70.05	372.95
27	Sikkim	7.33	544.83	803.00	54.00	23.83	516.17	1949.17
28	Tripura	3.53	95.21	472.65	30.74	35.47	67.18	704.76
29	Uttaranchal	8.60	324.46	881.67	109.90	230.89	49.33	1604.84
Aggregate-II		11.13	161.22	695.23	61.98	61.18	133.50	1124.22
Overall		23.27	201.82	1073.99	99.45	181.34	159.93	1739.80

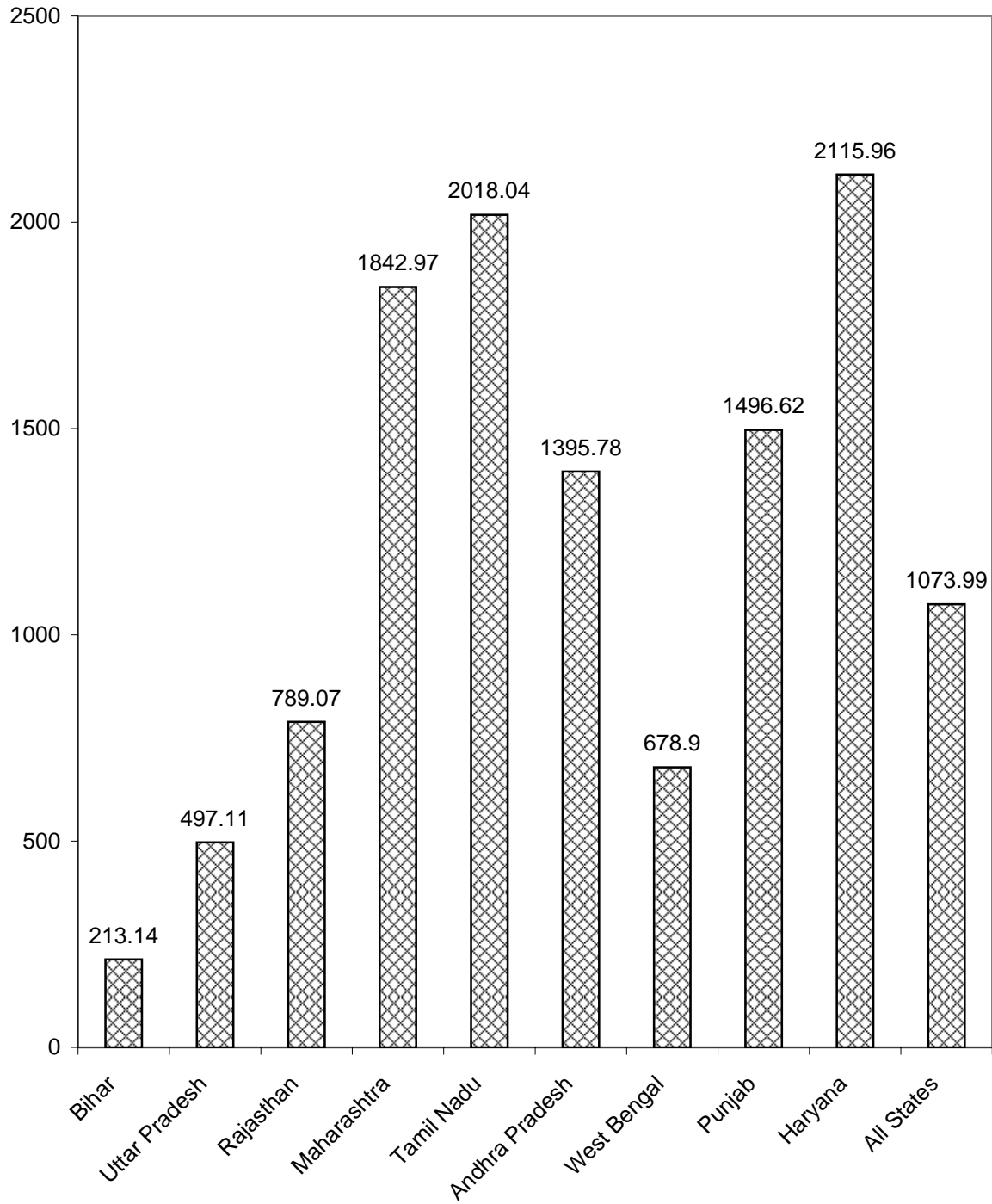
Per Capita Land Revenue of Selected States during 2004-2005 (Accounts) (In Rs.)



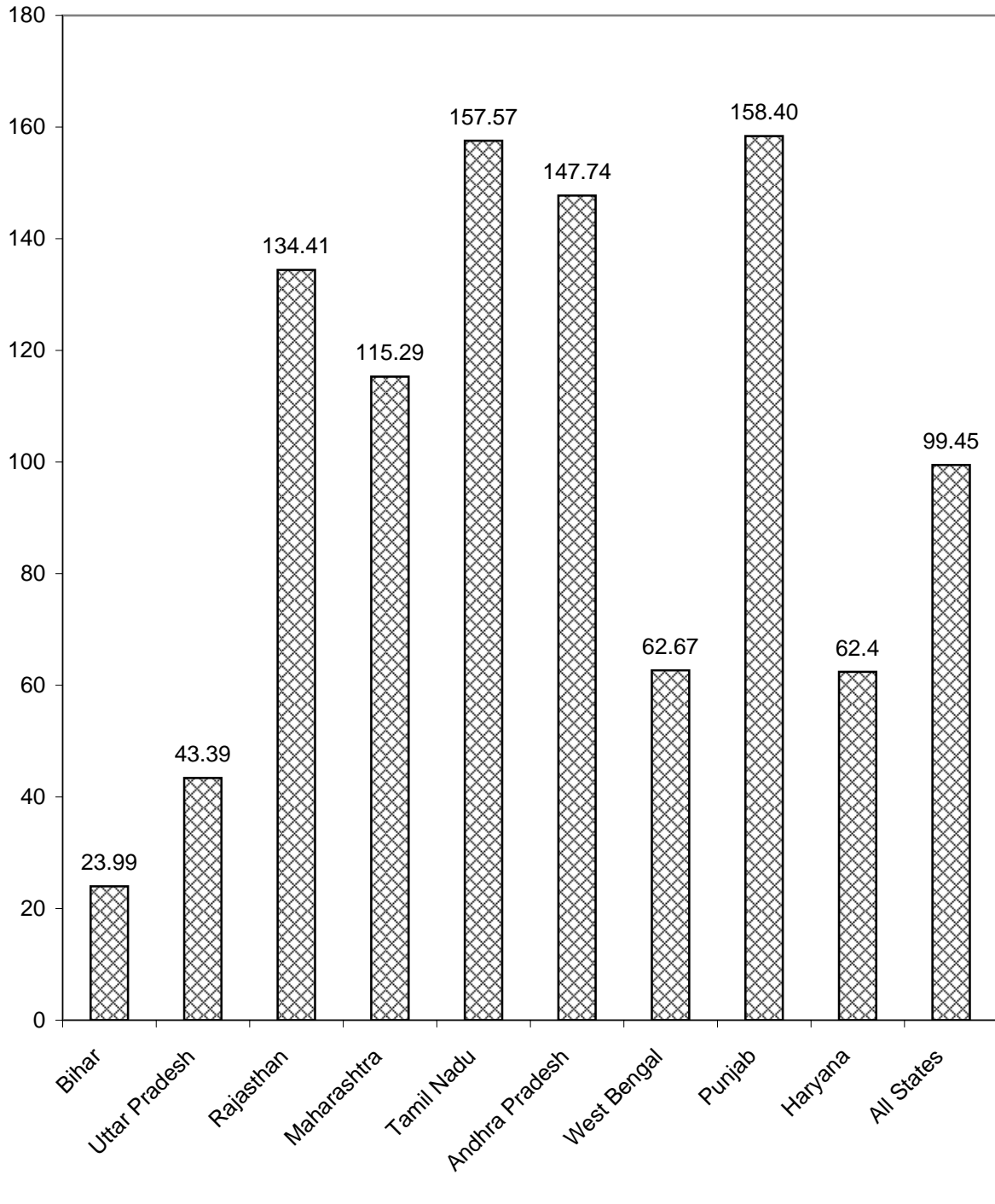
**Per Capita State Excise of Selected States
during 2004-2005 (Accounts) (In Rs.)**



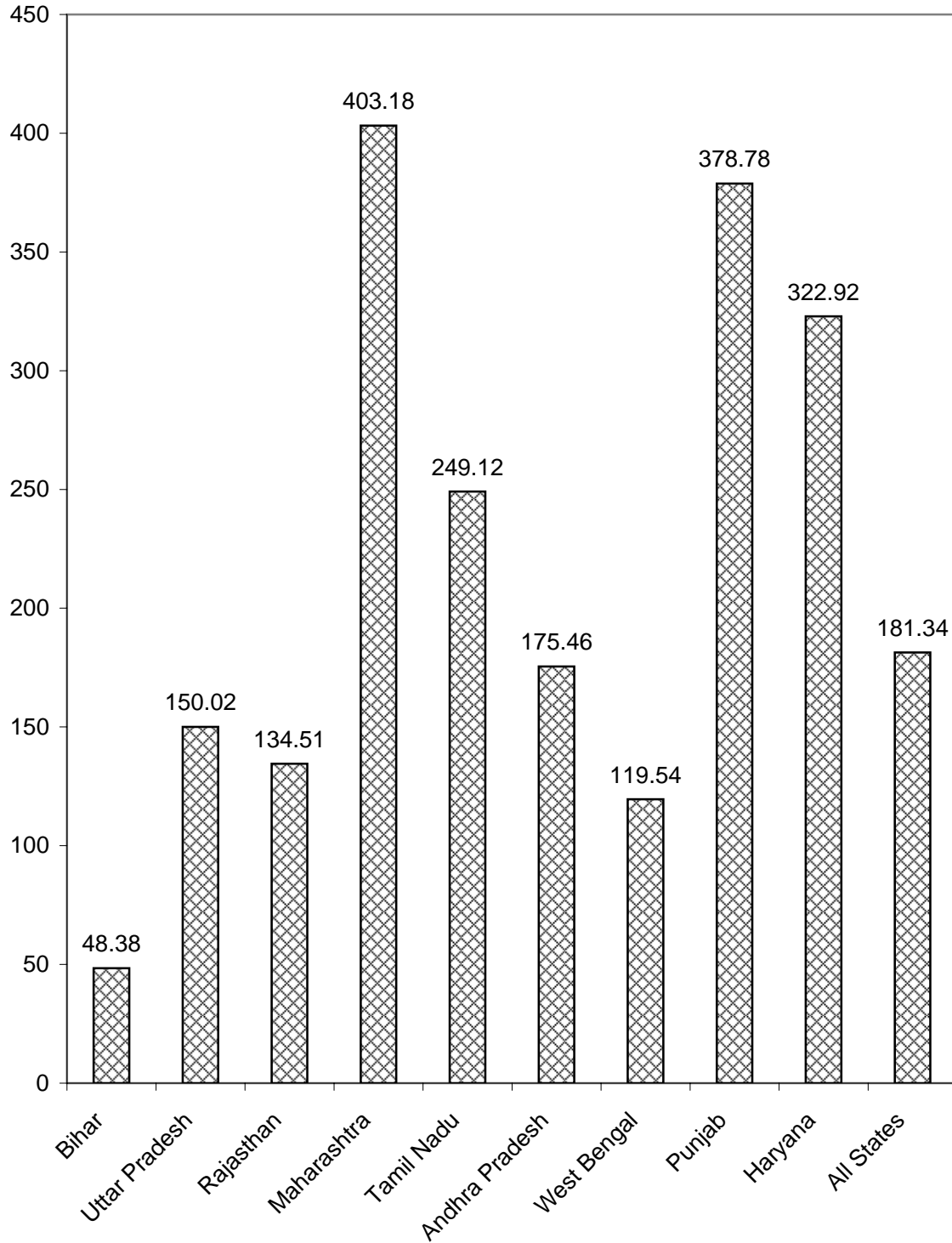
Per Capita Sales Tax of Selected States during 2004-2005 (Accounts) (In Rs.)



**Per Capita Taxes on Vehicles of Selected States
during 2004-2005 (Accounts) (In Rs.)**



Per Capita Stamps and Registration fees of Selected States during 2004-2005 (Accounts) (In Rs.)



2.11 2005-2006 (Revised Estimates)

2.11 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs.94.15) and minimum in Bihar (Rs.3.88) whereas it was Rs.5.22 in Haryana, Rs.5.31 in Uttar Pradesh, Rs.5.98 in Punjab, Rs. 8.50 in Tamil Nadu, Rs.10.34 in Jharkhand, Rs.12.90 in Madhya Pradesh, Rs. 14.70 in Karnataka . In Delhi the per capita revenue receipt from Land Revenue was nil. The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.598.88) followed by Delhi (Rs.581.76), Punjab (Rs.581.01), Haryana (Rs. 495.63), Tamil Nadu (Rs. 463.41). The per capita revenue receipts from State Excise was minimum in Gujarat (Rs.10.03) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 261.23 in Bihar to Rs. 4500.00 in Goa whereas it was Rs. 2410.92 in Haryana. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.403.33) and minimum in Uttar Pradesh (Rs.32.27) whereas it was Rs. 34.37 in Bihar, Rs. 65.50 in Haryana and Rs. 74.23 in West Bengal. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (Rs. 483.09) and minimum in Jharkhand (Rs. 43.10) whereas it was Rs. 414.85 in Haryana.

2.11 (b) Special Category States

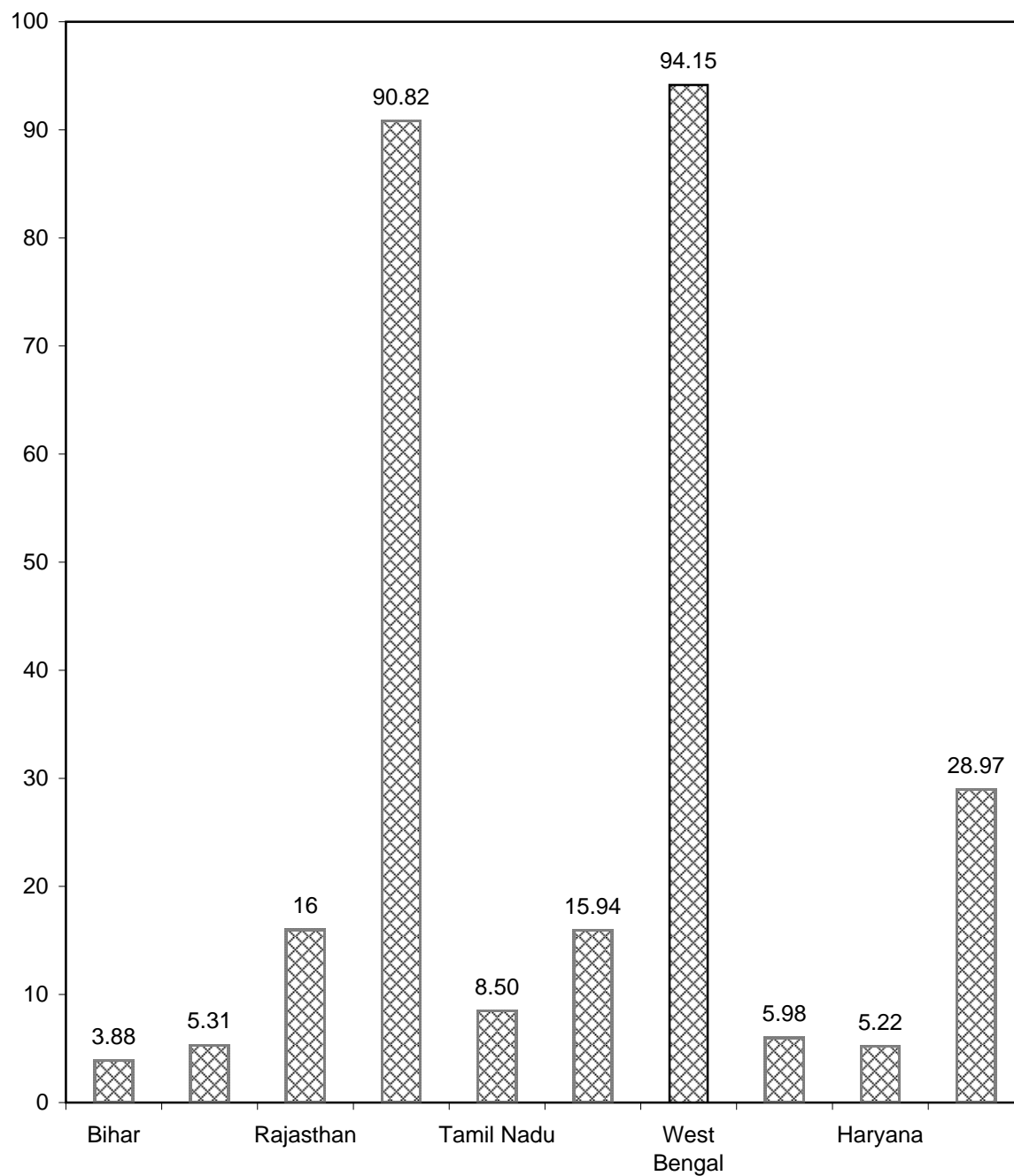
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 57.59) followed by Sikkim (Rs.13.50) and Mizoram (Rs. 10.00). In the remaining special category States it was less than Rs. 10.00. The per capita revenue receipt from State Excise ranged from Rs. 11.90 in Nagaland to Rs. 507.81 in Himachal Pradesh. The per capita revenue receipt from Sales Tax ranged from Rs. 260.00 in Manipur to Rs. 1101.56 in Himachal Pradesh. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 171.88) and minimum in Manipur (Rs. 15.00). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 85.00 except in Uttaranchal (Rs. 330.60) and Himachal Pradesh (Rs. 111.84).

The details of per capita State's own Tax Revenue of individual States during 2005-2006 (R.E) are given in Table 2.11. Graphic presentation of data of selected States has also been given alongwith the Table.

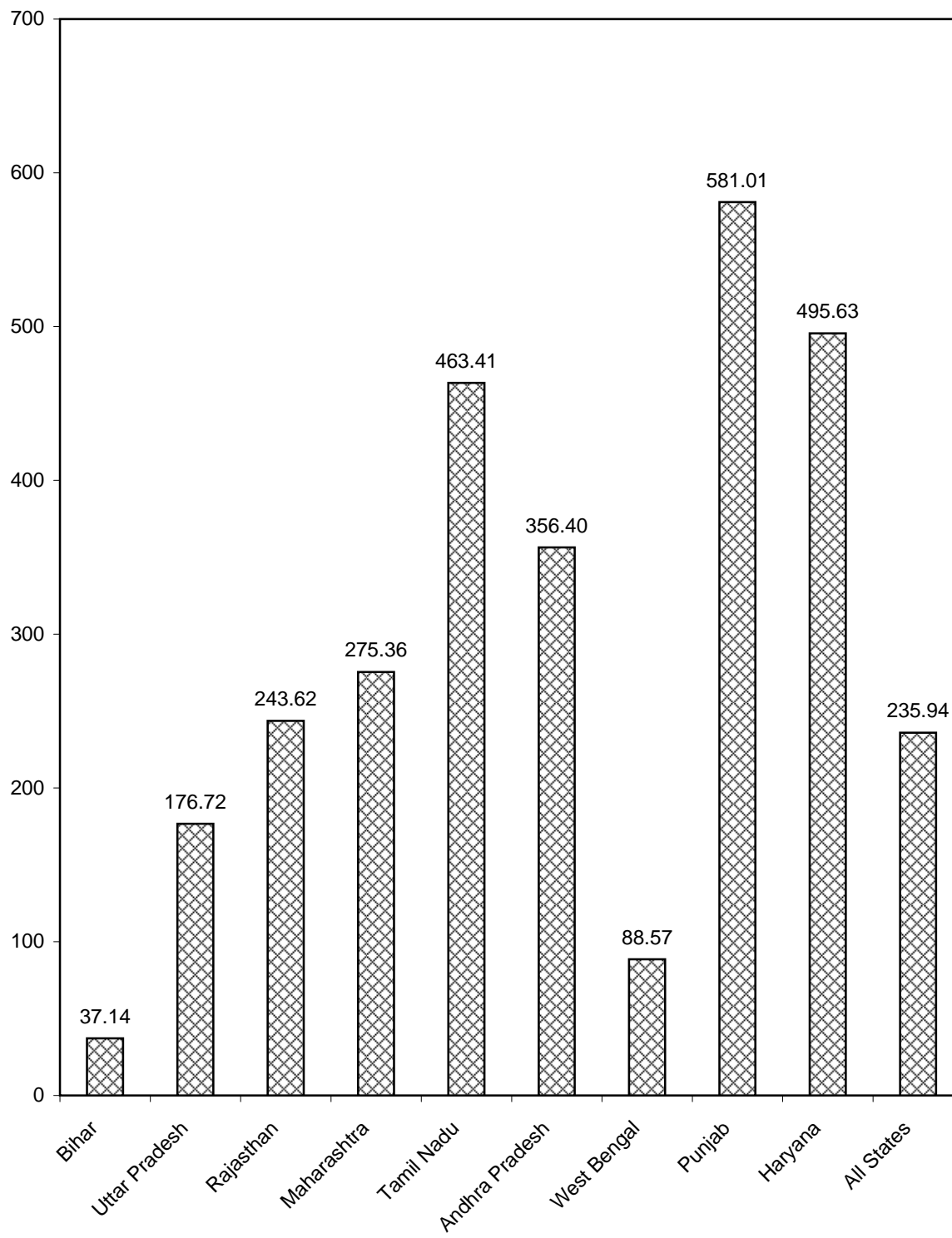
Table-2.11
Per Capita State's own Tax Revenue of Individual State's during 2005-2006 (Revised Estimates)

		(In Rs.)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.94	356.40	1588.27	195.27	225.00	92.05	2472.92
2	Bihar	3.88	37.14	261.23	34.37	60.98	38.59	436.19
3	Chhattisgarh	19.83	264.32	963.98	99.10	114.65	354.07	1815.96
4	Delhi	0.00	581.76	3646.54	163.52	471.70	133.96	4997.48
5	Goa	51.27	443.67	4500.00	403.33	293.33	754.33	6445.93
6	Gujarat	69.72	10.03	1834.86	211.01	220.25	432.42	2778.30
7	Haryana	5.22	495.63	2410.92	65.50	414.85	331.70	3723.82
8	Jharkhand	10.34	53.45	741.36	93.10	43.10	54.66	996.02
9	Karnataka	14.70	598.88	1930.90	207.16	389.98	347.62	3489.23
10	Kerala	14.80	251.43	2179.94	195.57	259.10	169.49	3070.33
11	Madhya Pradesh	12.90	196.08	686.27	85.97	135.75	230.44	1347.41
12	Maharashtra	90.82	275.36	2187.16	123.19	483.09	467.13	3626.75
13	Orissa	38.56	102.83	687.70	102.83	64.27	185.22	1181.40
14	Punjab	5.98	581.01	1744.19	166.67	620.35	218.07	3336.26
15	Rajasthan	16.00	243.62	888.53	142.16	161.55	119.13	1570.99
16	Tamil Nadu	8.50	463.41	2293.12	174.24	276.50	194.07	3409.84
17	Uttar Pradesh	5.31	176.72	657.89	32.27	165.29	47.32	1084.81
18	West Bengal	94.15	88.57	762.95	74.23	138.34	144.86	1303.11
Aggregate-I		29.12	240.15	1282.44	113.11	226.72	190.72	2082.26
Special Category								
19	Arunachal Pradesh	8.33	83.33	291.67	19.58	84.92	314.58	802.42
20	Assam	57.59	56.63	832.65	52.95	28.42	140.44	1168.67
21	Himachal Pradesh	3.41	507.81	1101.56	171.88	111.84	317.19	2213.69
22	Jammu & Kashmir	1.29	165.22	949.57	39.94	37.70	275.30	1469.00
23	Manipur	3.00	13.68	260.00	15.00	9.84	77.16	378.68
24	Meghalaya	1.84	320.00	514.00	26.64	17.60	33.92	914.00
25	Mizoram	10.00	15.11	361.67	41.33	1.33	61.67	491.11
26	Nagaland	2.62	11.90	404.76	35.24	3.81	71.71	530.05
27	Sikkim	13.50	443.33	783.33	36.67	25.83	583.67	1886.33
28	Tripura	4.26	100.91	573.53	41.18	44.12	58.82	822.82
29	Uttaranchal	9.67	389.10	1086.96	134.78	330.60	51.14	2002.25
Aggregate-II		26.68	172.83	836.91	68.38	77.49	160.96	1343.25
Overall		28.97	235.94	1254.56	110.31	217.38	188.86	2036.01

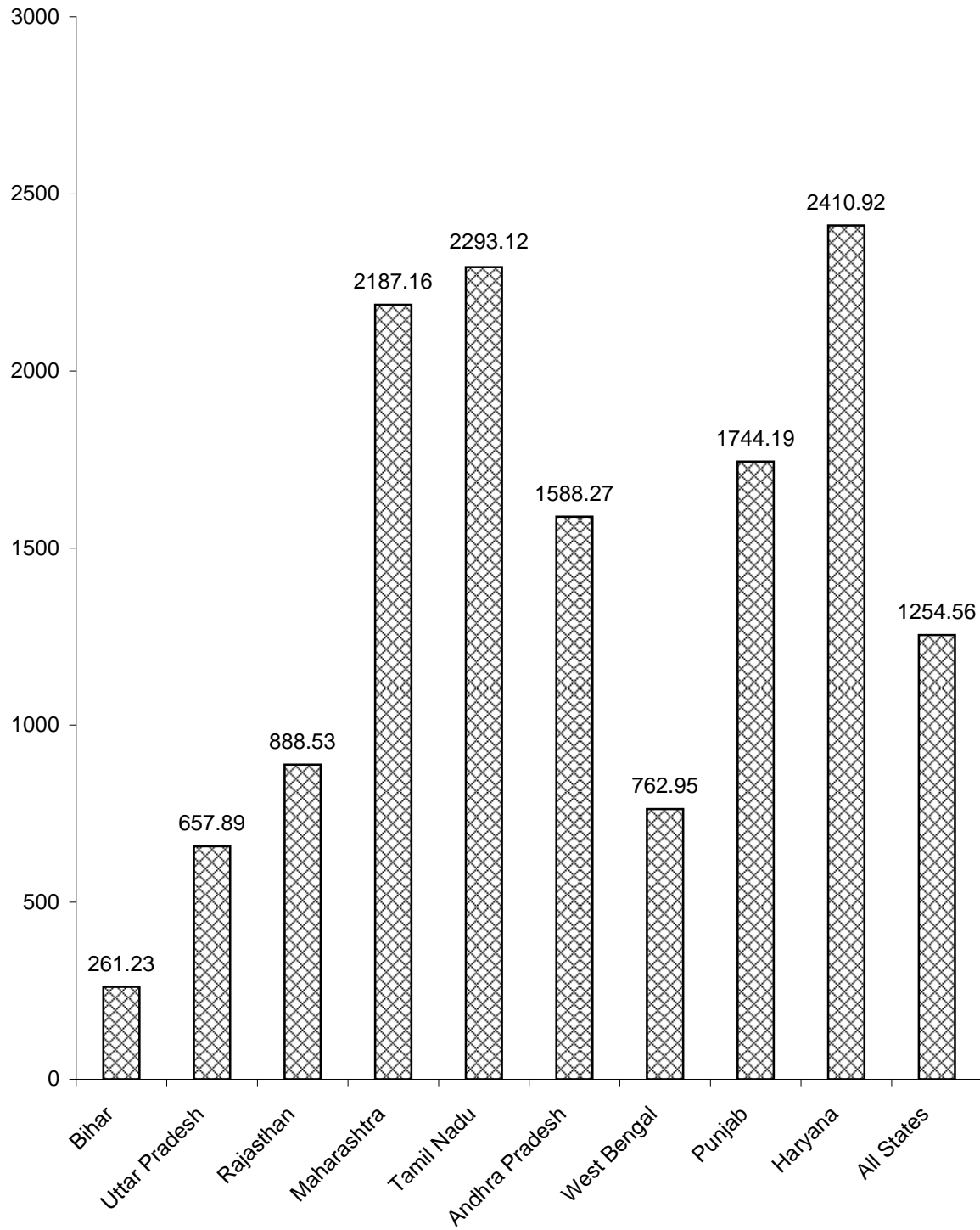
Per Capita Land Revenue of Selected States during 2005-2006 (R.E.) (In Rs.)



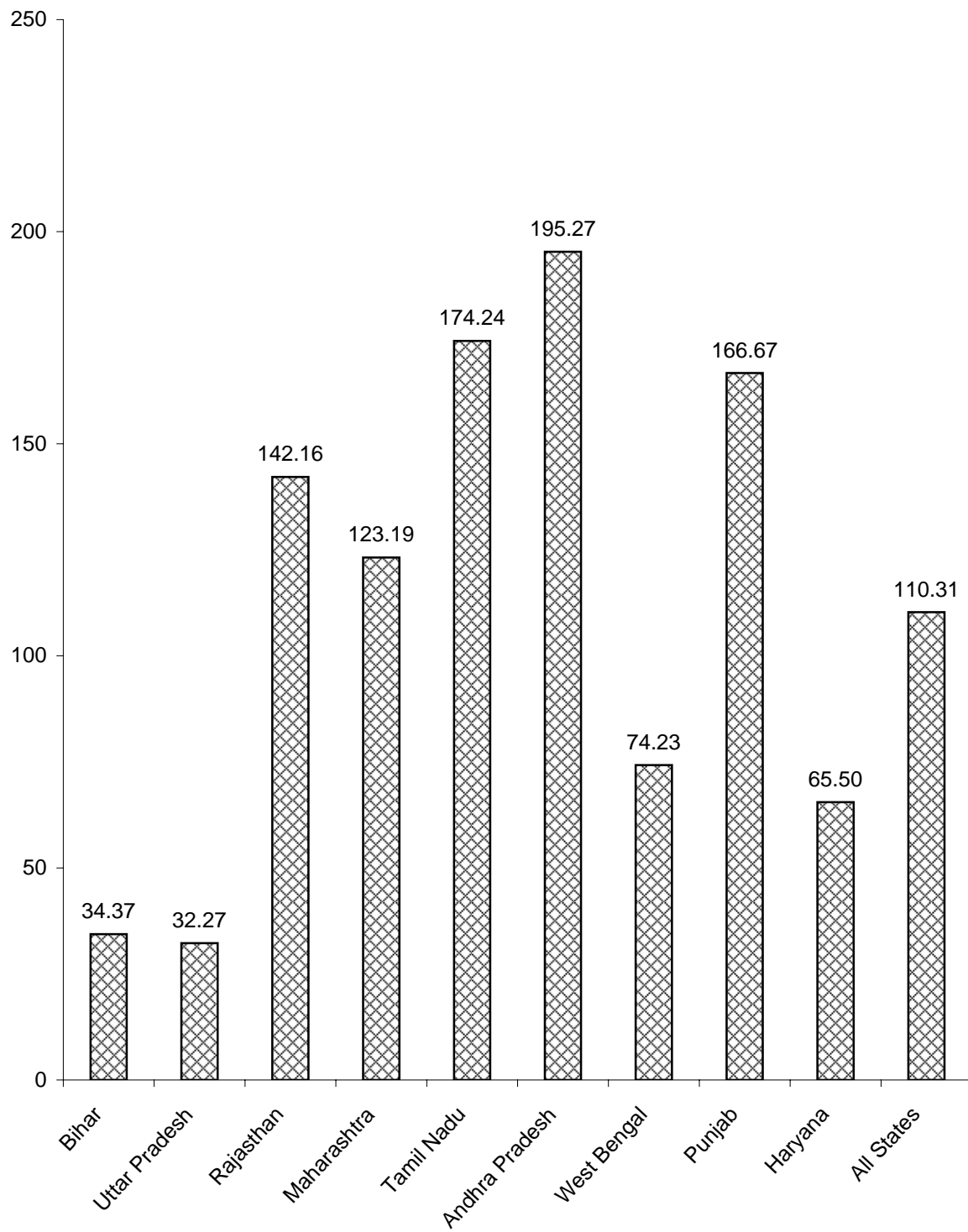
**Per Capita State Excise of Selected States
during 2005-2006 (R.E.) (In Rs.)**



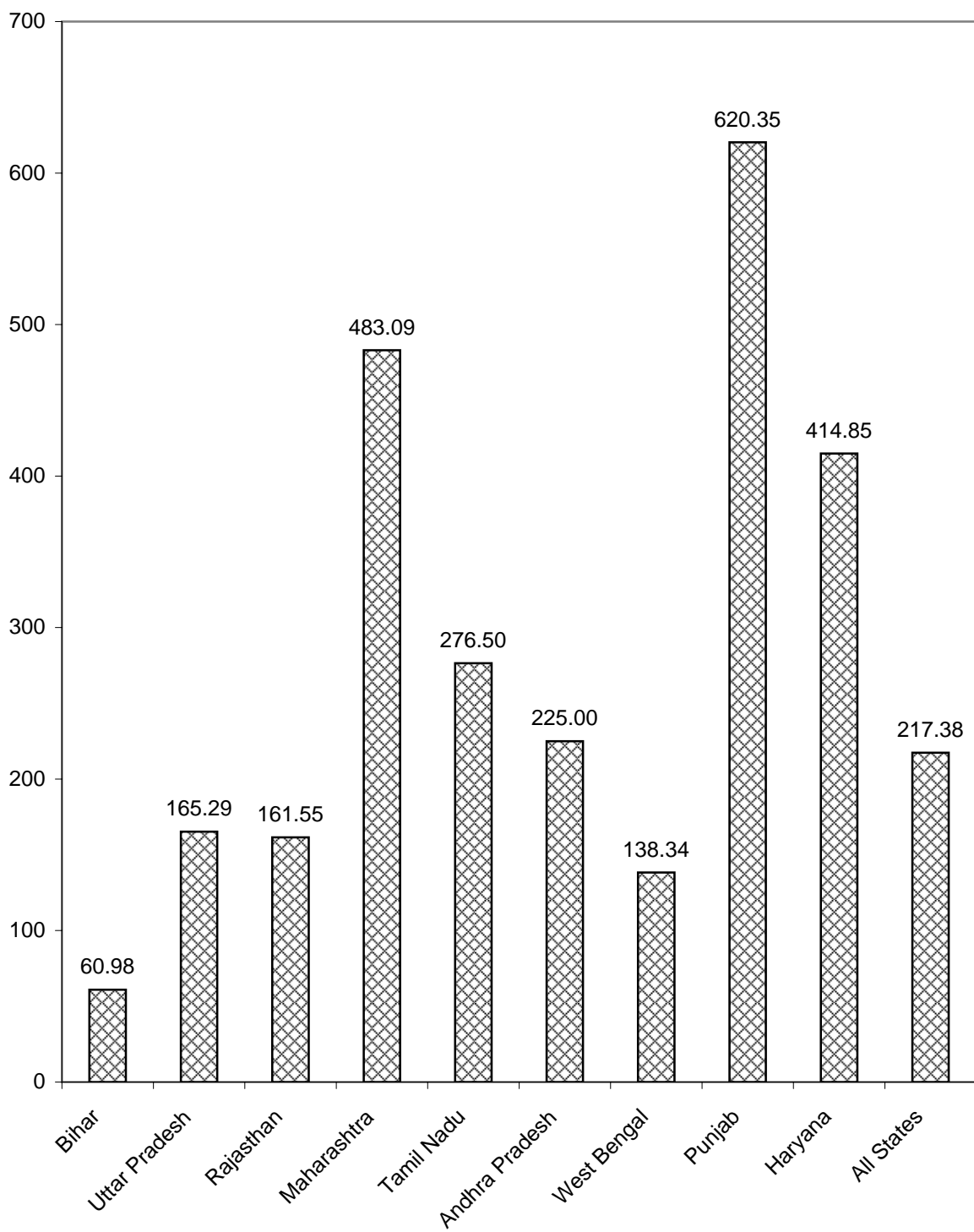
**Per Capita Sales Tax of Selected States
during 2005 -2006 (R.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2005-2006 (R.E.) (In Rs.)**



Per Capita Stamps and Registration fees of Selected States during 2005-2006 (R.E.) (In Rs.)



2.12 2006-2007 (Budget Estimates)

2.12 (a) Non- Special Category States

In the non special category States, the per capita revenue receipt from Land Revenue was estimated maximum in West Bengal (Rs.103.53) and minimum in Uttar Pradesh (Rs.4.40), whereas it was estimated Rs. 6.20 in Punjab , Rs 7.90 in Bihar, Rs. 8.02 in Tamil Nadu, Rs.8.41 in Haryana, Rs. 11.22 in Jharkhand, Rs. 12.48 in Madhya Pradesh, , Rs. 14.54 in Karnataka, Rs. 15.88 in Andhra Pradesh, Rs. 16.49 in Kerala , Rs.17.44 in Rajasthan, Rs. 45.21 in Gujarat and Rs. 45.80 in Orissa . In Delhi the per capita revenue receipts from Land Revenue was nil. The per capita revenue receipt from State Excise was estimated maximum in Karnataka (Rs.718.64) followed by Punjab (Rs. 621.54), Delhi (Rs. 594.51) ,Tamil Nadu (Rs. 559.95) and Haryana (Rs. 515.02). The per capita revenue receipt from State Excise was estimated minimum in Gujarat (Rs. 10.58) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 257.87 in Bihar to Rs. 4687.50 in Goa whereas it was estimated Rs. 2742.49 in Haryana. The per capita revenue receipts from Taxes on vehicles was estimated maximum in Goa (Rs. 437.50) and minimum in Bihar (Rs.38.17), whereas it was Rs. 38.18 in Uttar Pradesh, Rs. 55.37 in Jharkhand and Rs. 68.67 in Haryana. The Per capita revenue receipts from Stamps and Registration fees was estimated maximum in Puanjab (Rs. 667.94) and minimum in Jharkhand (Rs. 32.40) whereas it was Rs. 429.18 in Haryana.

2.12 (b) Special Category States

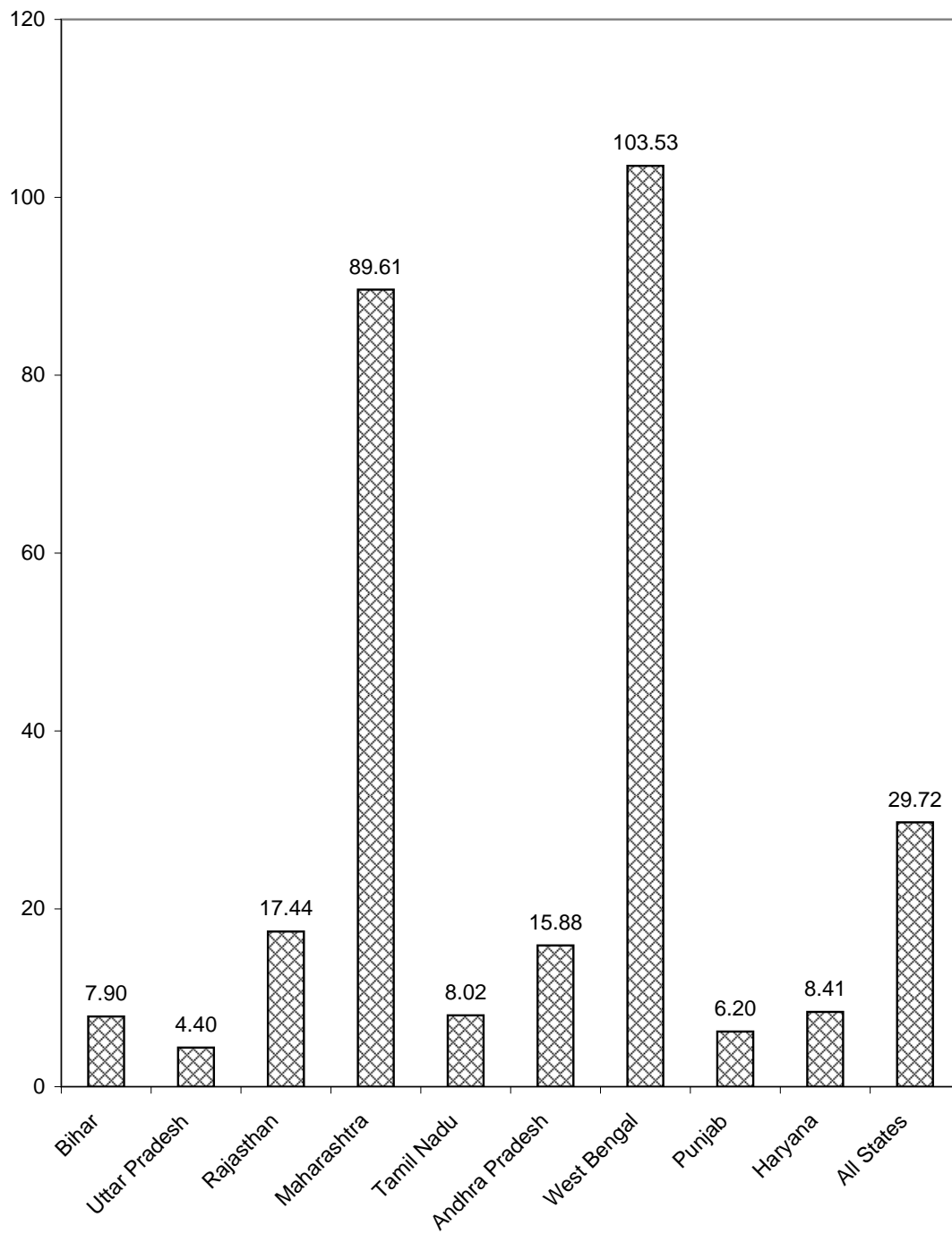
In the special category States, the per capita revenue receipt from Land revenue was estimated maximum in Assam (Rs. 62.48) followed by Sikkim (Rs.14.83), Arunachal Pradesh (Rs. 12.50). In the remaining all the special category States it was estimated less than Rs.11.00 .The per capita revenue receipts from State Excise was estimated to range from Rs. 12.86 in Nagaland to Rs. 507.69 in Himachal Pradesh . The per capita revenue receipt from Sales Tax was estimated to range from Rs. 280.00 in Manipur to Rs.1246.06 in Uttaranchal. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated maximum in Himachal Pradesh (Rs. 169.23) and minimum in Manipur (Rs. 15.31). The per capita revenue receipts from Stamps and Registration fees was estimated less than Rs. 134.00 except in Uttaranchal where it was estimated Rs. 352.98.

The details of per capita State's own Tax Revenue of individual States during 2006-2007 (B.E) are given in Table 2.12. Graphic presentation of data of selected State has also been given alongwith the Table.

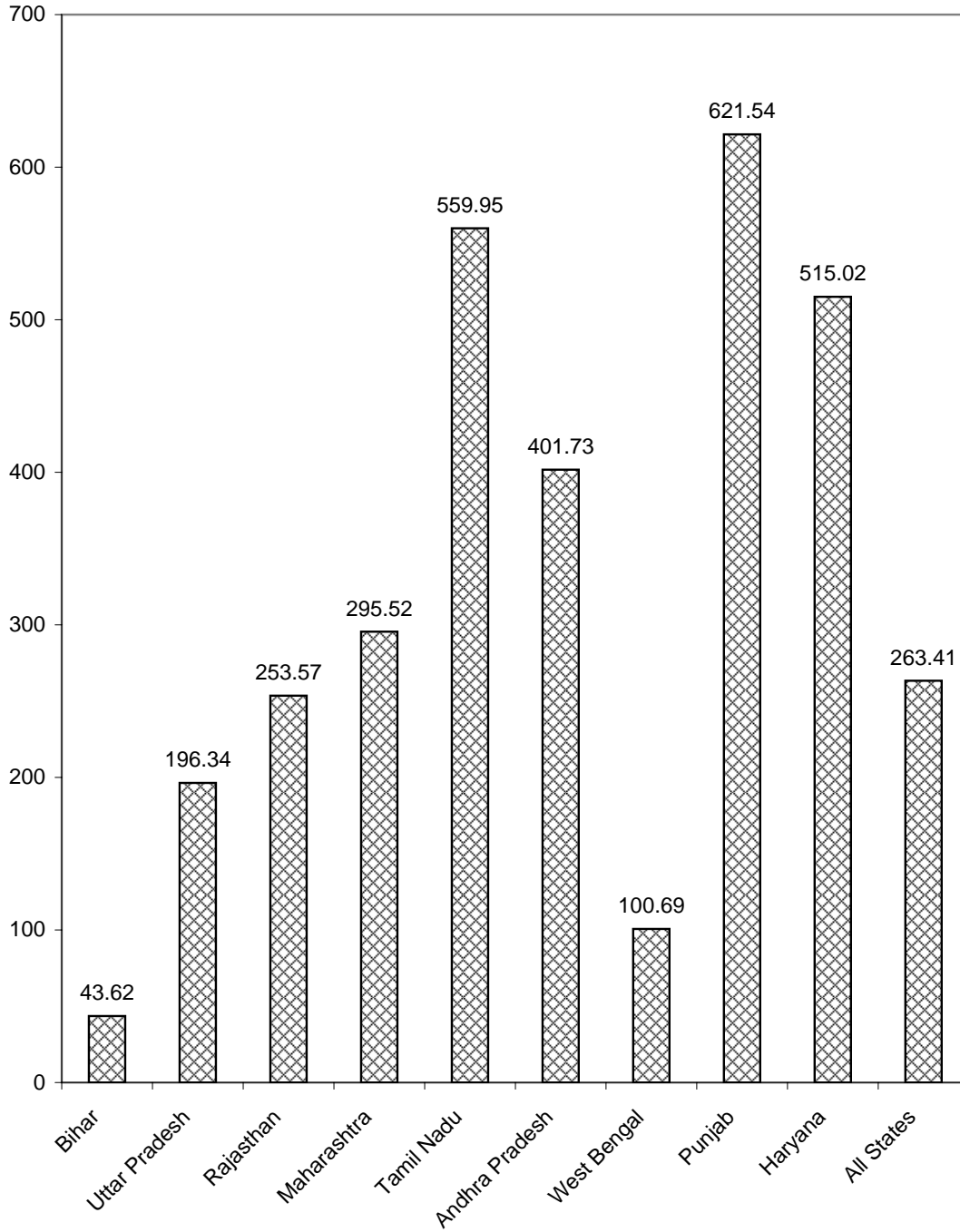
Table-2.12
Per Capita State's own Tax Revenue of Individual State's during 2006-2007 (Budget Estimates)

		(In Rs.)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	15.88	401.73	1911.66	219.65	278.12	98.53	2925.58
2	Bihar	7.90	43.62	257.87	38.17	76.34	69.31	493.20
3	Chhattisgarh	51.97	285.72	1082.52	119.05	151.52	385.53	2076.29
4	Delhi	0.00	594.51	3962.20	198.17	518.29	143.90	5417.07
5	Goa	48.06	418.75	4687.50	437.50	315.31	807.38	6714.50
6	Gujarat	45.21	10.58	1971.07	217.00	217.00	476.60	2937.45
7	Haryana	8.41	515.02	2742.49	68.67	429.18	348.80	4112.58
8	Jharkhand	11.22	63.27	836.05	55.37	32.40	65.68	1064.00
9	Karnataka	14.54	718.64	2200.02	227.43	457.72	369.93	3988.28
10	Kerala	16.49	279.51	2405.20	224.85	414.31	110.23	3450.58
11	Madhya Pradesh	12.48	211.85	793.63	96.30	148.15	223.44	1485.84
12	Maharashtra	89.61	295.52	2508.53	134.41	533.84	389.86	3951.78
13	Orissa	45.80	124.68	716.91	122.14	73.79	210.18	1293.51
14	Punjab	6.20	621.54	2054.20	179.85	667.94	214.79	3744.52
15	Rajasthan	17.44	253.57	988.91	150.55	190.17	131.86	1732.51
16	Tamil Nadu	8.02	559.95	2757.57	190.29	373.73	227.93	4117.49
17	Uttar Pradesh	4.40	196.34	781.50	38.18	188.27	54.56	1263.25
18	West Bengal	103.53	100.69	882.23	87.94	155.09	143.52	1473.01
Aggregate-I		29.77	268.75	1467.67	124.12	262.76	193.75	2346.82
Special Category								
19	Arunachal Pradesh	12.50	150.00	333.33	21.67	5.83	0.00	523.33
20	Assam	62.48	63.01	936.42	58.92	31.62	153.66	1306.10
21	Himachal Pradesh	2.58	507.69	1200.00	169.23	133.75	303.08	2316.34
22	Jammu & Kashmir	2.17	188.98	1046.61	42.61	40.13	289.91	1610.41
23	Manipur	3.08	13.96	280.00	15.31	10.04	78.62	401.00
24	Meghalaya	1.92	240.00	720.00	34.00	22.00	55.64	1073.56
25	Mizoram	10.00	13.60	350.00	38.00	1.20	55.00	467.80
26	Nagaland	2.81	12.86	437.14	36.19	4.10	73.62	566.71
27	Sikkim	14.83	433.33	783.33	38.33	24.67	689.17	1983.67
28	Tripura	4.71	117.65	641.18	44.12	47.06	61.76	916.47
29	Uttaranchal	10.47	431.12	1246.06	146.34	352.98	40.35	2227.33
Aggregate-II		29.01	183.53	939.14	72.94	82.86	162.80	1470.28
Overall		29.72	263.41	1434.53	120.91	251.48	191.81	2291.86

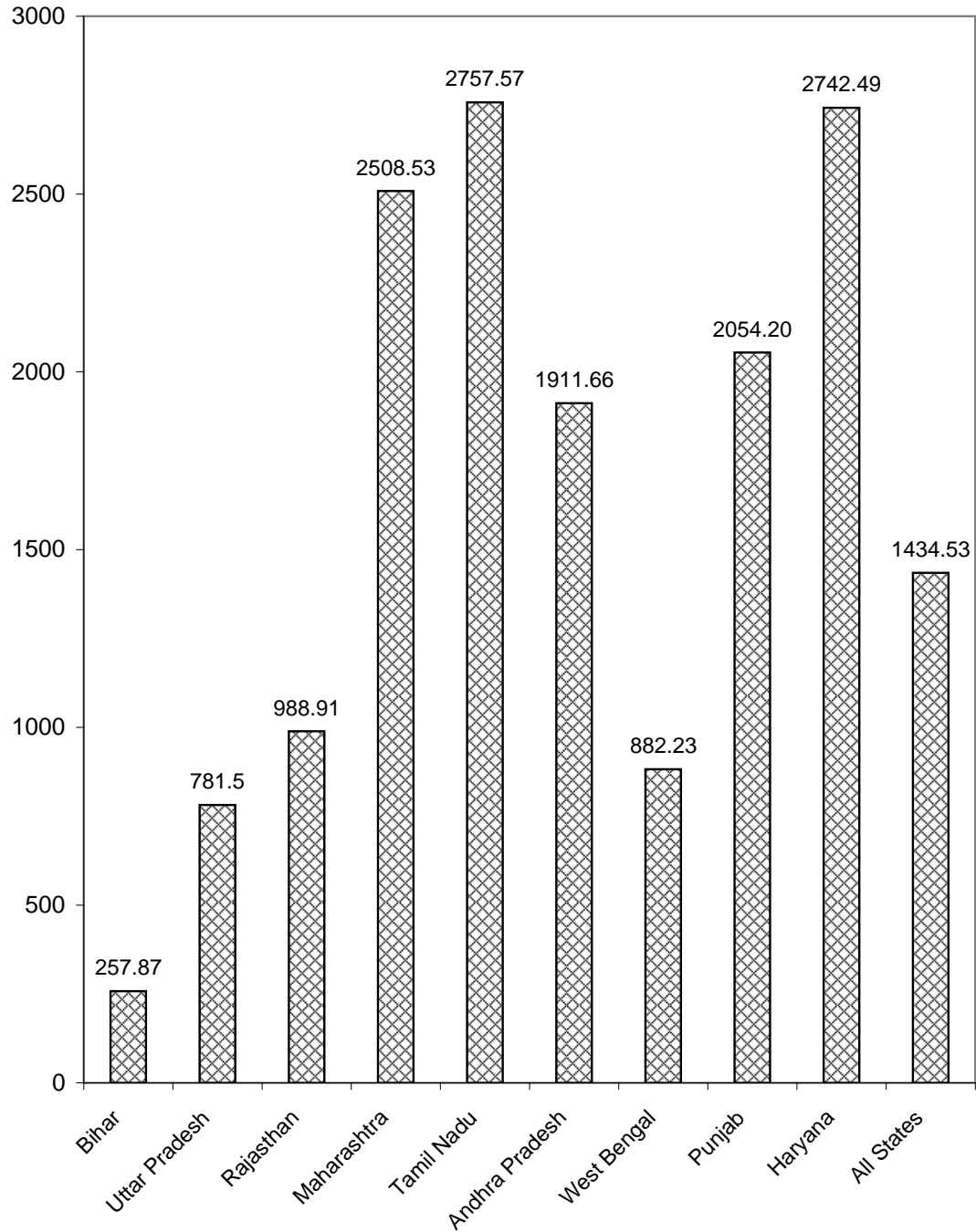
Per Capita Land Revenue of Selected States during 2006-2007 (B.E.) (In Rs.)



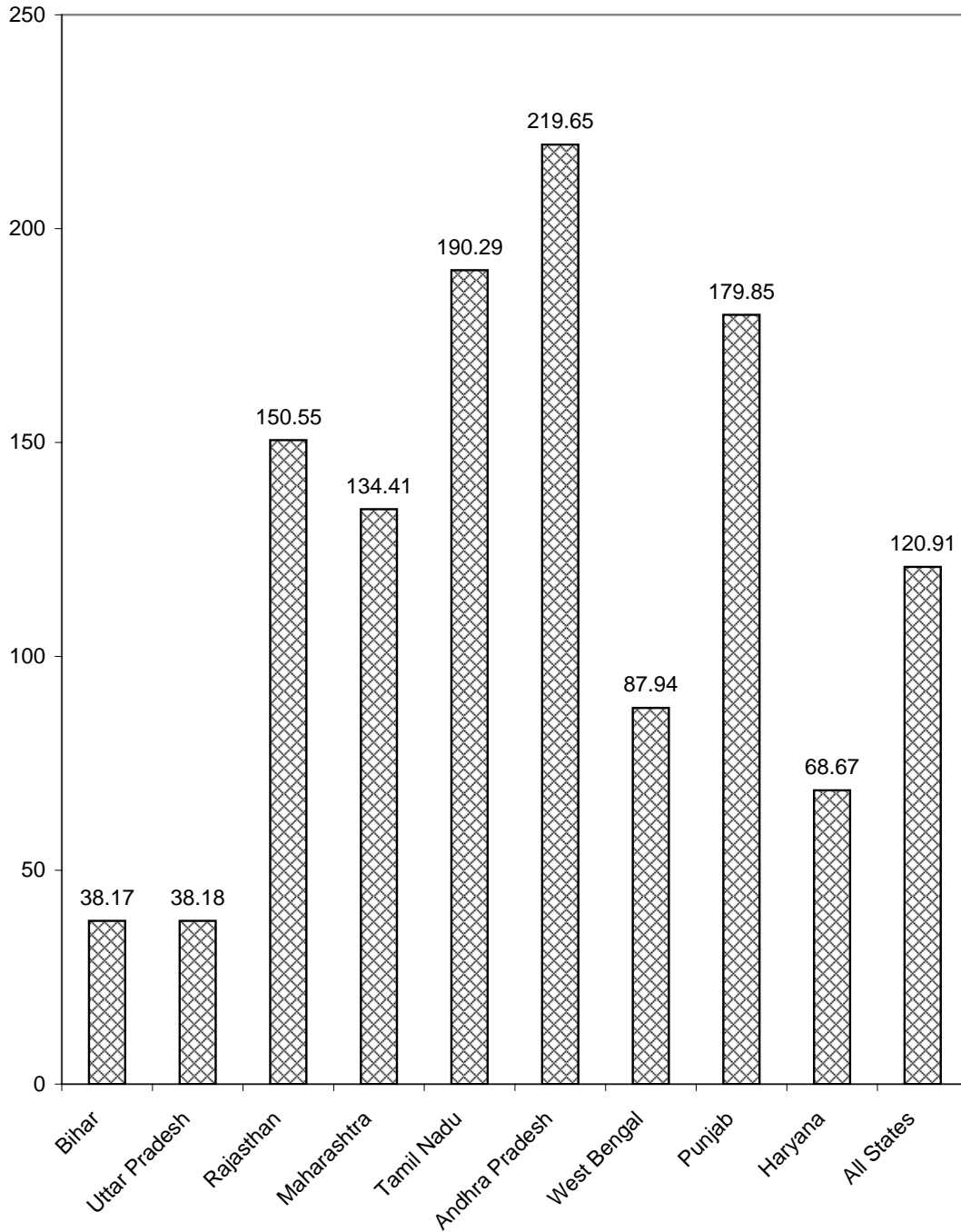
**Per Capita State Excise of Selected States
during 2006-2007 (B.E.) (In Rs.)**



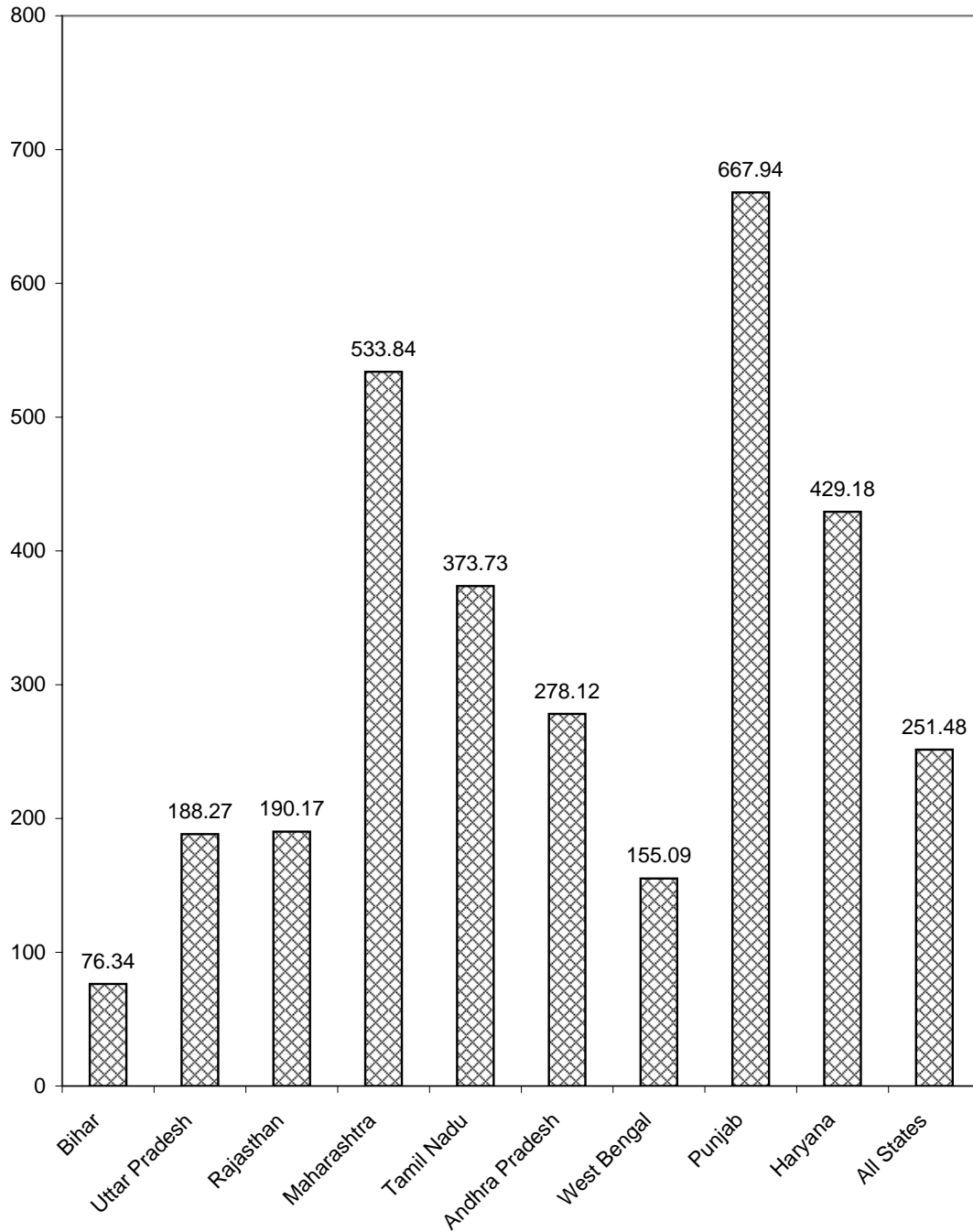
**Per Capita Sales Tax of Selected States
during 2006-2007 (B.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States
during 2006-2007 (B.E.) (In Rs.)**



**Per Capita Stamps and Registration fees of Selected
Staes during 2006-2007 (B.E.) (In Rs.)**



CHAPTER III

APPLICATION OF THE RESOURCES OF THE STATES

(i) Revenue Expenditure

3.1 2004-2005 (Accounts)

Out of the total revenue expenditure of Rs. 408497.33 crores of all the States during 2004-2005 (Accounts) , 52.99% of total revenue expenditure was incurred on developmental activities and the remaining 47.01% was incurred on both non -developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

3.1 (a) Non-Special Category States

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Goa (67.43%) followed by Jharkhand (64.84%), Chhattisgarh (61.33%), Delhi (58.17%), Gujarat (58.16%), Andhra Pradesh (57.94%), Karnataka (57.09%), Rajasthan (56.53%) and Haryana (56.26%).

3.1 (b) Special Category States

In all the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Arunachal Pradesh (67.61%) followed by Assam (63.81%), Meghalaya (63.23%), Mizoram (63.09%), Uttaranchal (59.45%), Jammu & Kashmir (57.68%), Manipur (57.53%) and Tripura (55.82%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2004-2005 (Accounts) are given in Tables 3.1 (a) & 3.1 (b).

Table-3.1(a)
State wise Revenue Expenditure of Individual States during 2004-2005(Accounts)

Sr. No.	State	(Rs. in Crores)		
		Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	18139.94	13167.40	31307.34
2	Bihar	6830.65	7807.79	14638.44
3	Chhattisgarh	4356.58	2746.47	7103.05
4	Delhi	3389.97	2437.51	5827.48
5	Goa	1310.38	632.82	1943.2
6	Gujarat	14134.17	10167.62	24301.79
7	Haryana	6417.28	4989.81	11407.09
8	Jharkhand	5458.79	2959.78	8418.57
9	Karnataka	14233.27	10698.58	24931.85
10	Kerala	9186.25	7983.16	17169.41
11	Madhya Pradesh	9641.35	8385.01	18026.36
12	Maharashtra	27929.81	23116.83	51046.64
13	Orissa	5733.52	6638.97	12372.49
14	Punjab	7273.46	9924.56	17198.02
15	Rajasthan	11252.71	8653.47	19906.18
16	Tamil Nadu	15136.84	14018.03	29154.87
17	Uttar Pradesh	20065.99	24544.36	44610.35
18	West Bengal	12183.64	15962.48	28146.12
Sub total-I		192674.6	174834.65	367509.25
Special Category				
19	Arunachal Pradesh	1020.62	489.02	1509.64
20	Assam	6527.14	3702.01	10229.15
21	Himachal Pradesh	3067.49	2725.45	5792.94
22	Jammu & Kashmir	4723.21	3464.75	8187.96
23	Manipur	949.87	701.32	1651.19
24	Meghalaya	1009.29	587.04	1596.33
25	Mizoram	879.75	514.65	1394.4
26	Nagaland	826.68	857.95	1684.63
27	Sikkim	582.86	1140.63	1723.49
28	Tripura	1218.41	964.22	2182.63
29	Uttaranchal	2993.54	2042.18	5035.72
Sub total-II		23798.86	17189.22	40988.08
Total-I+II (All States)		216473.46	192023.87	408497.33

*Includes compensation & assignment to local body and Panchayati Raj institution.

Table-3.1(b)
Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2004-2005 (Accounts)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	57.94	42.06	100.00
2	Bihar	46.66	53.34	100.00
3	Chhattisgarh	61.33	38.67	100.00
4	Delhi	58.17	41.83	100.00
5	Goa	67.43	32.57	100.00
6	Gujarat	58.16	41.84	100.00
7	Haryana	56.26	43.74	100.00
8	Jharkhand	64.84	35.16	100.00
9	Karnataka	57.09	42.91	100.00
10	Kerala	53.50	46.50	100.00
11	Madhya Pradesh	53.48	46.52	100.00
12	Maharashtra	54.71	45.29	100.00
13	Orissa	46.34	53.66	100.00
14	Punjab	42.29	57.71	100.00
15	Rajasthan	56.53	43.47	100.00
16	Tamil Nadu	51.92	48.08	100.00
17	Uttar Pradesh	44.98	55.02	100.00
18	West Bengal	43.29	56.71	100.00
Aggregate-I		52.43	47.57	100.00
Special Category				
19	Arunachal Pradesh	67.61	32.39	100.00
20	Assam	63.81	36.19	100.00
21	Himachal Pradesh	52.95	47.05	100.00
22	Jammu & Kashmir	57.68	42.32	100.00
23	Manipur	57.53	42.47	100.00
24	Meghalaya	63.23	36.77	100.00
25	Mizoram	63.09	36.91	100.00
26	Nagaland	49.07	50.93	100.00
27	Sikkim	33.82	66.18	100.00
28	Tripura	55.82	44.18	100.00
29	Uttaranchal	59.45	40.55	100.00
Aggregate-II		58.06	41.94	100.00
Overall		52.99	47.01	100.00

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

* includes compensation & assignment to local body and Panchayati Raj Institution

3.2 2005-2006 (Revised Estimates)

Out of the total revenue expenditure of Rs. 471420.84 crores of all the States during 2005-2006 (R.E.), 55.75% was incurred on developmental activities and the remaining 44.25 % was incurred on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

3.2 (a) Non-Special Category States

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Goa (67.28%) followed by Chhattisgarh (67.00%), Jharkhand (65.96%), Haryana (62.25%), Andhra Pradesh (62.06%), Delhi (62.06%), Rajasthan (58.59%), Karnataka (57.64%) and Madhya Pradesh (57.60%) .

3.2 (b) Special Category States

In the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Arunachal Pradesh (71.13%), followed by Meghalaya (66.73%), Mizoram (65.68%), Manipur (64.62%) , Assam (63.74%) and Uttaranchal (63.49%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2005-2006 (R.E.) are given in Tables-3.2 (a) & 3.2 (b).

Table-3.2(a)
State wise Revenue Expenditure of Individual States during 2005-2006 (R.E.)

(Rs. In Crores)				
Sr. No.	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	23202.95	14185.71	37388.66
2	Bihar	10054.52	9214.01	19268.53
3	Chhattisgarh	5763.76	2838.91	8602.67
4	Delhi	4462.51	2727.66	7190.17
5	Goa	1519.45	739.09	2258.54
6	Gujarat	13976.16	11486.96	25463.12
7	Haryana	8246.99	5002.15	13249.14
8	Jharkhand	6435.36	3320.58	9755.94
9	Karnataka	16426.99	12071.05	28498.04
10	Kerala	11640.48	9449.73	21090.21
11	Madhya Pradesh	12308.82	9061.09	21369.91
12	Maharashtra	30124.83	23492.67	53617.50
13	Orissa	7460.33	7178.11	14638.44
14	Punjab	8413.29	11190.47	19603.76
15	Rajasthan	12663.07	8948.13	21611.20
16	Tamil Nadu	17763.79	15500.34	33264.13
17	Uttar Pradesh	25259.51	24612.85	49872.36
18	West Bengal	15890.26	17361.70	33251.96
Sub total-I		231613.07	188381.21	419994.28
Special Category				
19	Arunachal Pradesh	1211.00	491.42	1702.42
20	Assam	9316.99	5299.53	14616.52
21	Himachal Pradesh	3469.20	2957.55	6426.75
22	Jammu & Kashmir	5972.97	3751.04	9724.01
23	Manipur	1332.96	729.96	2062.92
24	Meghalaya	1251.72	623.99	1875.71
25	Mizoram	1119.78	585.05	1704.83
26	Nagaland	1125.16	992.95	2118.11
27	Sikkim	644.86	1168.52	1813.38
28	Tripura	1430.20	1131.26	2561.46
29	Uttaranchal	4330.56	2489.89	6820.45
Sub total-II		31205.4	20221.16	51426.56
Total-I+II (All States)		262818.47	208602.37	471420.84

* Includes compensation & assignments local Body and Panchayati Raj Institution.

Table-3.2(b)
**Percentages of Developmental and Non-
Developmental Revenue Expenditure of Individual States
during 2005-2006 (Revised Estimates)**

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	62.06	37.94	100.00
2	Bihar	52.18	47.82	100.00
3	Chhattisgarh	67.00	33.00	100.00
4	Delhi	62.06	37.94	100.00
5	Goa	67.28	32.72	100.00
6	Gujarat	54.89	45.11	100.00
7	Haryana	62.25	37.75	100.00
8	Jharkhand	65.96	34.04	100.00
9	Karnataka	57.64	42.36	100.00
10	Kerala	55.19	44.81	100.00
11	Madhya Pradesh	57.60	42.40	100.00
12	Maharashtra	56.18	43.82	100.00
13	Orissa	50.96	49.04	100.00
14	Punjab	42.92	57.08	100.00
15	Rajasthan	58.59	41.41	100.00
16	Tamil Nadu	53.40	46.60	100.00
17	Uttar Pradesh	50.65	49.35	100.00
18	West Bengal	47.79	52.21	100.00
Aggregate-I		55.15	44.85	100.00
Special Category				
19	Arunachal Pradesh	71.13	28.87	100.00
20	Assam	63.74	36.26	100.00
21	Himachal Pradesh	53.98	46.02	100.00
22	Jammu & Kashmir	61.42	38.58	100.00
23	Manipur	64.62	35.38	100.00
24	Meghalaya	66.73	33.27	100.00
25	Mizoram	65.68	34.32	100.00
26	Nagaland	53.12	46.88	100.00
27	Sikkim	35.56	64.44	100.00
28	Tripura	55.84	44.16	100.00
29	Uttaranchal	63.49	36.51	100.00
Aggregate-II		60.68	39.32	100.00
Overall		55.75	44.25	100.00

@ Non-Developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries.

* includes compensation & assignment to local body and Panchayati Raj Institution

3.4 2006-2007(Budget Estimates)

Out of the total revenue expenditure of Rs. 524658.30 crores of all the States during 2006-2007 (B.E.), 54.66 % was estimated on developmental activities and the remaining 45.34% was estimated on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

3.4 (a) Non-Special Category States

In the non special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was estimated to be maximum in Jharkhand (67.77%), followed by Andhra Pradesh (64.17%), Chhattisgarh (63.31%), Haryana (62.83%), Karnataka (57.72%), Rajasthan (57.38%), Delhi (56.92%) and Tamil Nadu (54.97%).

3.4 (b) Special Category States

In all the Special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was estimated maximum in Arunachal Pradesh (72.47%) followed by Meghalaya (67.62%), Uttaranchal (63.42%), Mizoram (62.91%), Manipur (62.39%) and Assam (60.62%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2006-2007(B.E.) are given in Tables-3.4 (a) & 3.4 (b).

Table-3.4(a)
State wise Revenue Expenditure of Individual States
during 2006-2007 (Budget Estimates)

Sr. No.	State	(Rs. In Crores)		
		Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	29084.84	16242.17	45327.01
2	Bihar	11578.82	10200.74	21779.56
3	Chhattisgarh	6076.25	3521.03	9597.28
4	Delhi	4289.25	3246.41	7535.66
5	Goa	1662.91	1513.36	3176.27
6	Gujarat	14071.87	12203.67	26275.54
7	Haryana	8838.66	5227.99	14066.65
8	Jharkhand	7357.63	3499.56	10857.19
9	Karnataka	19822.88	14517.67	34340.55
10	Kerala	11574.93	12979.90	24554.83
11	Madhya Pradesh	12070.14	10439.82	22509.96
12	Maharashtra	30370.03	28470.00	58840.03
13	Orissa	7891.75	8048.13	15939.88
14	Punjab	9196.98	12249.27	21446.25
15	Rajasthan	13790.11	10244.23	24034.34
16	Tamil Nadu	21911.67	17949.14	39860.81
17	Uttar Pradesh	28354.40	26666.81	55021.21
18	West Bengal	16714.59	18327.45	35042.04
Sub total-I		254657.71	215547.35	470205.06
Special Category				
19	Arunachal Pradesh	1311.30	498.21	1809.51
20	Assam	9758.25	6338.00	16096.25
21	Himachal Pradesh	3706.26	3069.07	6775.33
22	Jammu & Kashmir	5572.64	4057.36	9630.00
23	Manipur	1244.52	750.20	1994.72
24	Meghalaya	1432.09	685.67	2117.76
25	Mizoram	980.25	577.94	1558.19
26	Nagaland	1194.34	995.25	2189.59
27	Sikkim	678.30	1244.36	1922.66
28	Tripura	1411.94	1351.05	2762.99
29	Uttaranchal	4817.26	2778.98	7596.24
Sub total-II		32107.15	22346.09	54453.24
Total-I+II (All States)		286764.86	237893.44	524658.30

*Includes compensation & assignment to local body and Panchayati Raj Institution.

Table-3.4(b)
Percentages of Developmental and Non-Developmental Revenue Expenditure of Individual States during 2006-2007 (Budget Estimates)

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	64.17	35.83	100.00
2	Bihar	53.16	46.84	100.00
3	Chhattisgarh	63.31	36.69	100.00
4	Delhi	56.92	43.08	100.00
5	Goa	52.35	47.65	100.00
6	Gujarat	53.56	46.44	100.00
7	Haryana	62.83	37.17	100.00
8	Jharkhand	67.77	32.23	100.00
9	Karnataka	57.72	42.28	100.00
10	Kerala	47.14	52.86	100.00
11	Madhya Pradesh	53.62	46.38	100.00
12	Maharashtra	51.61	48.39	100.00
13	Orissa	49.51	50.49	100.00
14	Punjab	42.88	57.12	100.00
15	Rajasthan	57.38	42.62	100.00
16	Tamil Nadu	54.97	45.03	100.00
17	Uttar Pradesh	51.53	48.47	100.00
18	West Bengal	47.70	52.30	100.00
Aggregate-I		54.16	45.84	100.00
Special Category				
19	Arunachal Pradesh	72.47	27.53	100.00
20	Assam	60.62	39.38	100.00
21	Himachal Pradesh	54.70	45.30	100.00
22	Jammu & Kashmir	57.87	42.13	100.00
23	Manipur	62.39	37.61	100.00
24	Meghalaya	67.62	32.38	100.00
25	Mizoram	62.91	37.09	100.00
26	Nagaland	54.55	45.45	100.00
27	Sikkim	35.28	64.72	100.00
28	Tripura	51.10	48.90	100.00
29	Uttaranchal	63.42	36.58	100.00
Aggregate-II		58.96	41.04	100.00
Overall		54.66	45.34	100.00

@ Non-developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries

* includes compensation & assignment to local body and Panchayati Raj Institution

Per Capita Revenue Expenditure

3.5 2004-2005 (Accounts)

3.5 (a) Non- Special Category States

In the non- special category States, the per capita revenue expenditure was maximum in Goa (Rs.12954.67) followed by Punjab (Rs.6744.32), Kerala (Rs.5187.13), Haryana (Rs.5069.82). Bihar with Rs. 1650.33 was at the minimum level whereas it was Rs. 2494.99 in Uttar Pradesh and Rs. 2773.29 in Madhya Pradesh.. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs.8735.87) followed by Punjab (Rs.2852.34), Haryana (Rs.2852.12), Kerala (Rs. 2775.30) and Maharashtra (Rs.2735.53). Bihar with Rs. 770.08 was at minimum level whereas it was Rs. 1122.26 in Uttar Pradesh and Rs. 1446.99 in West Bengal.

3.5 (b) Special Category States

In the Special Category States, the per capita revenue expenditure ranged from Rs.3614.54 in Assam to Rs. 28724.83 in Sikkim.The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs.9775.00) and minimum in Assam (Rs.2306.41).

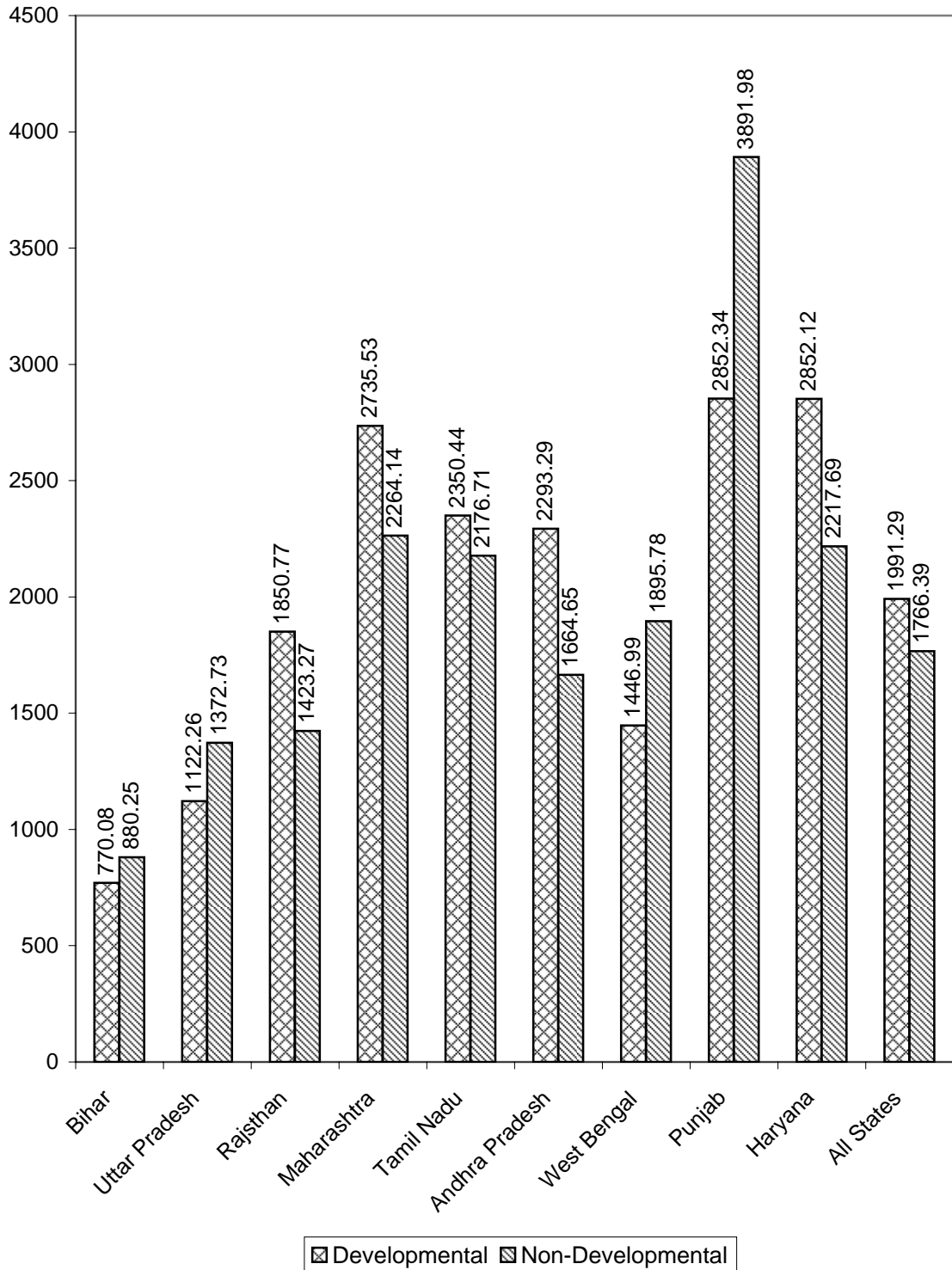
The details of per capita revenue expenditure of individual States during 2004-2005 (Accounts) are given in Table-3.5 Graphic presentation of data of selected States has also been given alongwith the Table.

Table-3.5
Per Capita Revenue Expenditure of Individual States
during 2004-2005 (Accounts)

Sr.No	State	(In Rs.)		
		Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2293.29	1664.65	3957.94
2	Bihar	770.08	880.25	1650.33
3	Chhattisgarh	1953.62	1231.60	3185.22
4	Delhi	2201.28	1582.80	3784.08
5	Goa	8735.87	4218.80	12954.67
6	Gujarat	2632.06	1893.41	4525.47
7	Haryana	2852.12	2217.69	5069.82
8	Jharkhand	1908.67	1034.89	2943.56
9	Karnataka	2578.49	1938.15	4516.64
10	Kerala	2775.30	2411.83	5187.13
11	Madhya Pradesh	1483.28	1290.00	2773.29
12	Maharashtra	2735.53	2264.14	4999.67
13	Orissa	1493.10	1728.90	3222.00
14	Punjab	2852.34	3891.98	6744.32
15	Rajasthan	1850.77	1423.27	3274.04
16	Tamil Nadu	2350.44	2176.71	4527.15
17	Uttar Pradesh	1122.26	1372.73	2494.99
18	West Bengal	1446.99	1895.78	3342.77
Aggregate-I		1890.26	1715.24	3605.51
Special Category				
19	Arunachal Pradesh	8505.17	4075.17	12580.33
20	Assam	2306.41	1308.13	3614.54
21	Himachal Pradesh	4869.03	4326.11	9195.14
22	Jammu & Kashmir	4255.14	3121.40	7376.54
23	Manipur	3799.48	2805.28	6604.76
24	Meghalaya	4205.38	2446.00	6651.38
25	Mizoram	9775.00	5718.33	15493.33
26	Nagaland	3936.57	4085.48	8022.05
27	Sikkim	9714.33	19010.50	28724.83
28	Tripura	3583.56	2835.94	6419.50
29	Uttaranchal	3326.16	2269.09	5595.24
Aggregate-II		3510.16	2535.28	6045.44
Overall		1991.29	1766.39	3757.68

* Includes compensation and assignment to local body & Panchayati Raj Institution.

Per Capita Developmental and Non Developmental(includes compensation & assignment to local body and Panchayati Raj Institution) Revenue Expenditure of Selected States during 2004-2005(Accounts) (In Rs.)



3.6 2005-2006 (Revised Estimates)

3.6(a) Non-Special Category States

In the non-special category States, the per capita revenue expenditure was maximum in Goa (Rs. 15056.93) followed by Punjab (Rs. 7598.36), Kerala (Rs. 6314.43), Haryana (Rs. 5785.65) and Maharashtra (Rs. 5180.43). Bihar with Rs. 2136.20 was at minimum level whereas it was Rs. 2734.23 in Uttar Pradesh and Rs. 3223.21 in Madhya Pradesh. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs. 10129.67) followed by Haryana (Rs. 3601.31), Kerala (Rs. 3485.17) and Punjab (Rs. 3260.97). Bihar with Rs. 1114.69 was at minimum level whereas it was Rs. 1384.84 in Uttar Pradesh and Rs. 1856.53 in Madhya Pradesh .

3.6 (b) Special Category States

In the special category States, the per capita revenue expenditure ranged from Rs. 5075.18 in Assam to Rs. 30223.00 in Sikkim . The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs. 12442.00) and minimum in Assam (Rs. 3235.07).

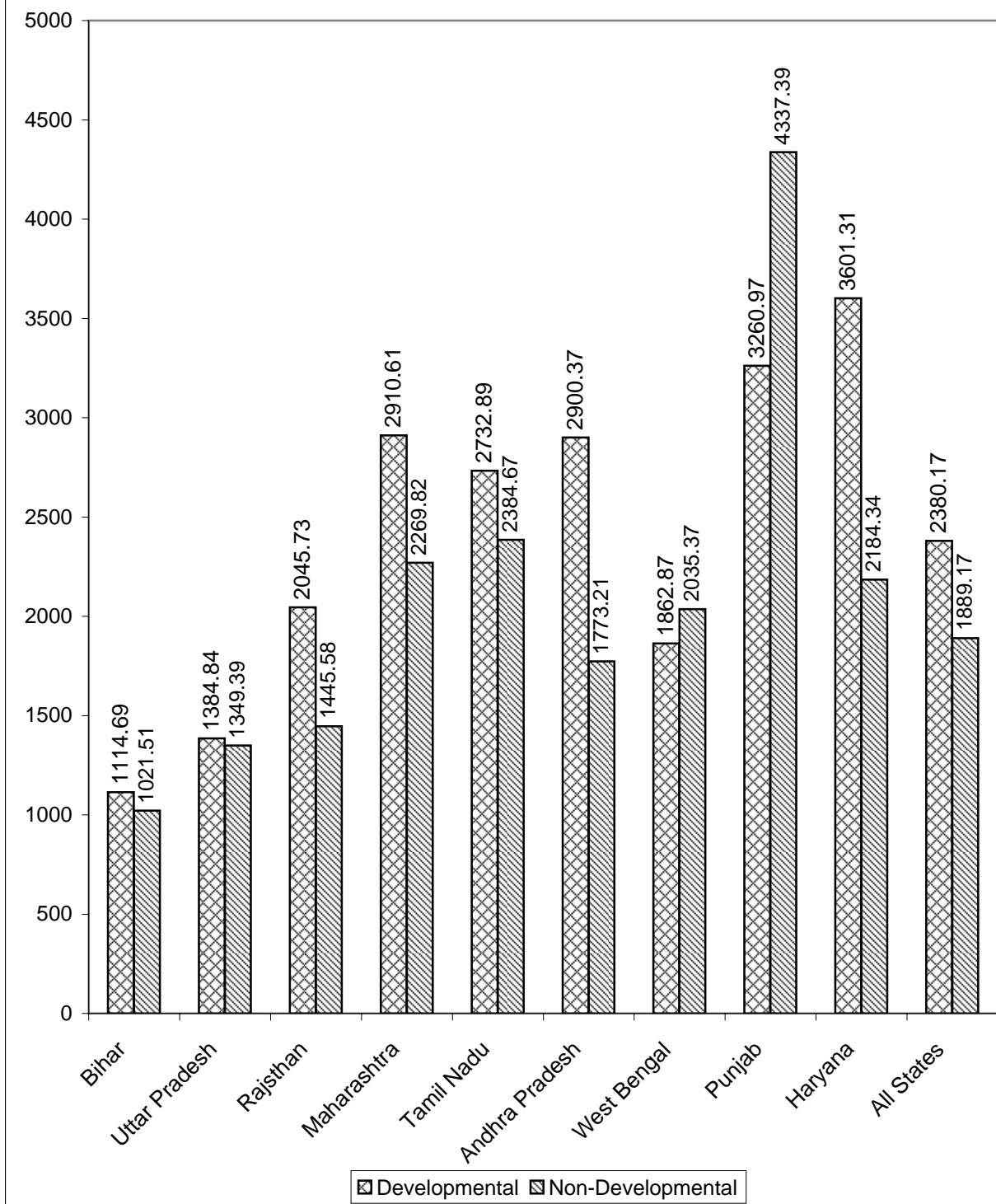
The details of per capita revenue expenditure of individual States during 2005-2006 (R.E) are given in Table -3.6. Graphic presentation of data of selected States has also been given alongwith the Table.

Table-3.6
Per Capita Revenue Expenditure of Individual States
during 2005-2006 (Revised Estimates)

Sr.No	State	(In Rs.)		
		Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	2900.37	1773.21	4673.58
2	Bihar	1114.69	1021.51	2136.20
3	Chhattisgarh	2539.10	1250.62	3789.72
4	Delhi	2806.61	1715.51	4522.12
5	Goa	10129.67	4927.27	15056.93
6	Gujarat	2564.43	2107.70	4672.13
7	Haryana	3601.31	2184.34	5785.65
8	Jharkhand	2219.09	1145.03	3364.12
9	Karnataka	2938.64	2159.40	5098.04
10	Kerala	3485.17	2829.26	6314.43
11	Madhya Pradesh	1856.53	1366.68	3223.21
12	Maharashtra	2910.61	2269.82	5180.43
13	Orissa	1917.82	1845.27	3763.10
14	Punjab	3260.97	4337.39	7598.36
15	Rajasthan	2045.73	1445.58	3491.31
16	Tamil Nadu	2732.89	2384.67	5117.56
17	Uttar Pradesh	1384.84	1349.39	2734.23
18	West Bengal	1862.87	2035.37	3898.24
Aggregate-I		2237.59	1819.93	4057.52
Special Category				
19	Arunachal Pradesh	10091.67	4095.17	14186.83
20	Assam	3235.07	1840.11	5075.18
21	Himachal Pradesh	5420.63	4621.17	10041.80
22	Jammu & Kashmir	5193.89	3261.77	8455.66
23	Manipur	5331.84	2919.84	8251.68
24	Meghalaya	5006.88	2495.96	7502.84
25	Mizoram	12442.00	6500.56	18942.56
26	Nagaland	5357.90	4728.33	10086.24
27	Sikkim	10747.67	19475.33	30223.00
28	Tripura	4206.47	3327.24	7533.71
29	Uttaranchal	4707.13	2706.40	7413.53
Aggregate-II		4515.98	2926.36	7442.34
Overall		2380.17	1889.17	4269.34

*Includes compensation & assignment to local body and Panchayati Raj Institution

Per Capita Developmental and Non Developmental (includes compensation & assignment to local body and Panchayati Raj Institution) Revenue Expenditure of Selected States during 2005-2006 (R.E.) (In Rs.)



3.7 2006-2007 (Budget Estimates)

3.7 (a) Non- special category States

In the non- special category States, the per capita revenue expenditure was estimated maximum in Goa (Rs. 19851.69) followed by Punjab (Rs. 8185.59), Kerala (Rs.7264.74), Karnataka (Rs.6077.97), Tamil Nadu (Rs.6076.34) , Haryana (Rs.6037.19) and Maharashtra (Rs 5609.15). Bihar with Rs. 2375.09 was estimated at minimum level whereas it was estimated Rs. 2959.72 in Uttar Pradesh and Rs. 3334.81 in Madhya Pradesh.. The per capita developmental revenue expenditure was estimated maximum in Goa (Rs. 10393.19) followed by Haryana (Rs.3793.42), Andhra Pradesh (Rs.3595.16), Punjab (Rs. 3510.30) and Karnataka ((Rs. 3508.47) . Bihar with Rs. 1262.68 was estimated at minimum level whereas it was estimated Rs. 1525.25 in Uttar Pradesh. and Rs. 1788.17 in Madhya Pradesh.

3.7 (b) Special Category States

In the special category States , the per capita revenue expenditure was estimated to range from Rs. 5493.60 in Assam to Rs. 32044.33 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated maximum in Sikkim (Rs.11305.00) and minimum in Assam (Rs. 3330.46).

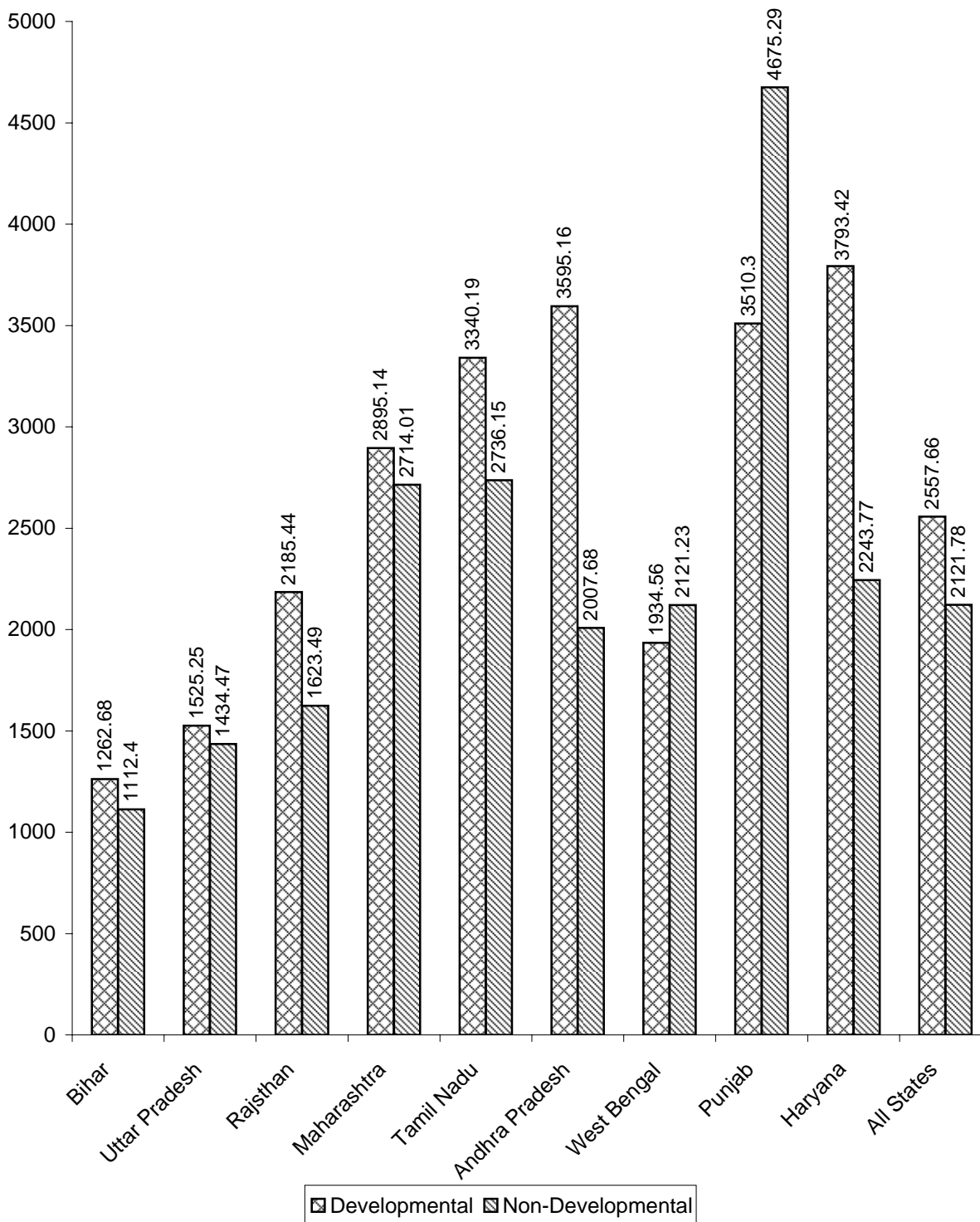
The details of per capita revenue expenditure of individual States during 2006-2007 (B.E.) are given in Table-3.7 Graphic presentation of data of selected States has also been given alongwith the Table.

Table-3.7
Per Capita Revenue Expenditure of Individual States
during 2006-2007 (Budget Estimates)

		(In Rs.)		
Sr.No	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
Non-Special Category				
1	Andhra Pradesh	3595.16	2007.68	5602.84
2	Bihar	1262.68	1112.40	2375.09
3	Chhattisgarh	2630.41	1524.26	4154.67
4	Delhi	2615.40	1979.52	4594.91
5	Goa	10393.19	9458.50	19851.69
6	Gujarat	2544.64	2206.81	4751.45
7	Haryana	3793.42	2243.77	6037.19
8	Jharkhand	2502.60	1190.33	3692.92
9	Karnataka	3508.47	2569.50	6077.97
10	Kerala	3424.54	3840.21	7264.74
11	Madhya Pradesh	1788.17	1546.64	3334.81
12	Maharashtra	2895.14	2714.01	5609.15
13	Orissa	2008.08	2047.87	4055.95
14	Punjab	3510.30	4675.29	8185.59
15	Rajasthan	2185.44	1623.49	3808.93
16	Tamil Nadu	3340.19	2736.15	6076.34
17	Uttar Pradesh	1525.25	1434.47	2959.72
18	West Bengal	1934.56	2121.23	4055.79
Aggregate-I		2423.23	2051.07	4474.31
Special Category				
19	Arunachal Pradesh	10927.50	4151.75	15079.25
20	Assam	3330.46	2163.14	5493.60
21	Himachal Pradesh	5701.94	4721.65	10423.58
22	Jammu & Kashmir	4722.58	3438.44	8161.02
23	Manipur	4786.62	2885.38	7672.00
24	Meghalaya	5728.36	2742.68	8471.04
25	Mizoram	9802.50	5779.40	15581.90
26	Nagaland	5687.33	4739.29	10426.62
27	Sikkim	11305.00	20739.33	32044.33
28	Tripura	4152.76	3973.68	8126.44
29	Uttaranchal	5179.85	2988.15	8168.00
Aggregate-II		4567.16	3178.68	7745.84
Overall		2557.66	2121.78	4679.44

*Includes compensation & assignment to local body and Panchayati Raj Institutions

Per Capita Developmental and Non Developmental (includes compensation & assignment to local body and Panchayati Raj Institution) Revenue Expenditure of Selected States during 2006-2007(B.E.) (In Rs.)



ANNEXURE

Details of Items covered under Revenue Receipts and Revenue Expenditure

Items covered under Revenue Receipts

I. State Tax Revenue

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

II State Non-Tax Revenue

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

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

iii) Share in Central Taxes

- 1. Income Tax
- 2. Corporation Tax
- 3. Union Excise Duties
- 4. Tax on Wealth
- 5. Customs
- 6. Service Tax
- 7. Other Taxes on income and Expenditure

iv). Grants-from the Centre

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

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

Items covered under Revenue Expenditure.

I. Developmental Expenditure

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

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

B) Economic Services.

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

II. Non Developmental Revenue Expenditure

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