

**Table B-1**  
**PER CAPITA STATE'S OWN TAX REVENUE**

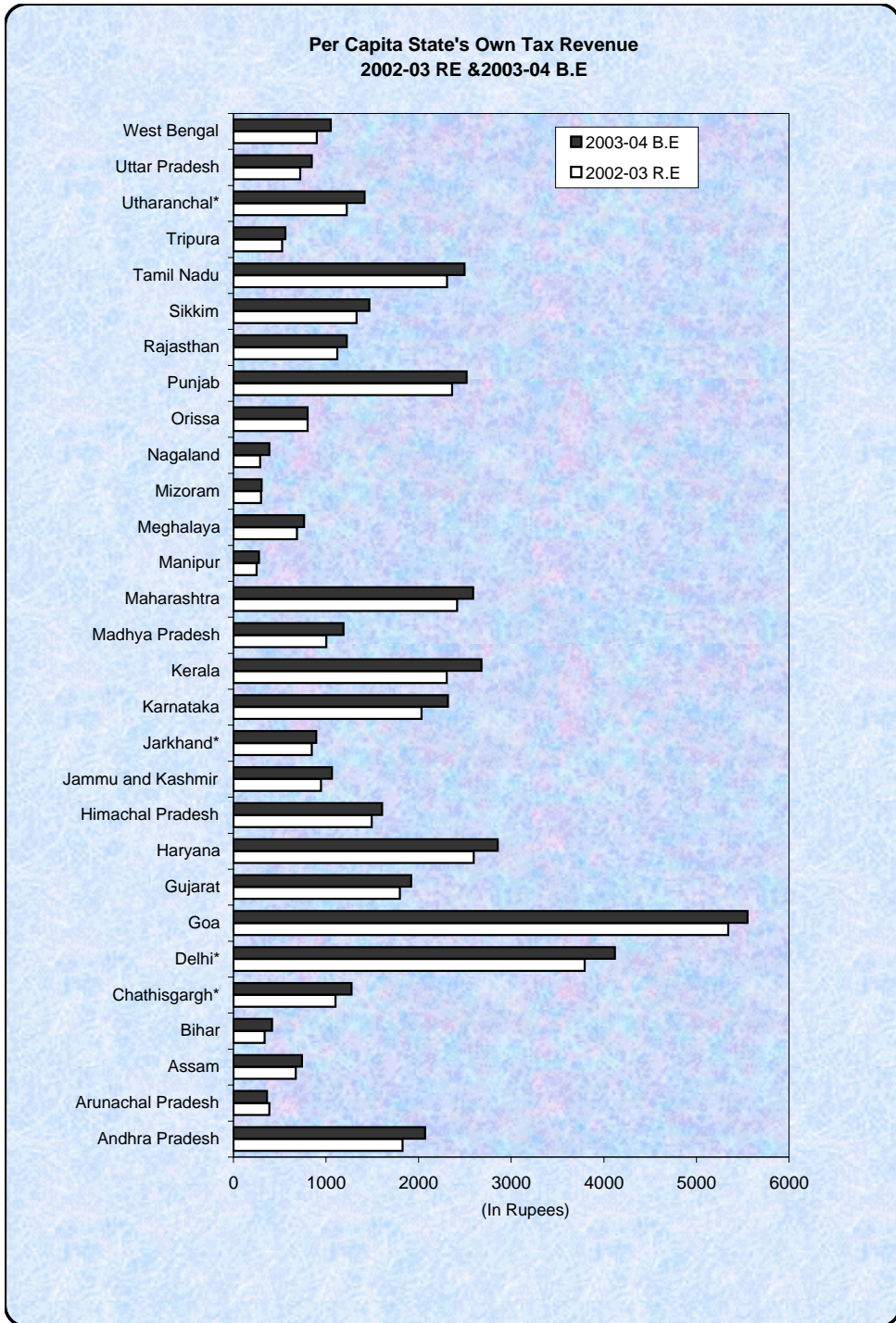
(In Rupees)

Sl.No.	States	Accounts							2002-03 RE	2003-04 B.E	Index of 2003-04 over 1990-91
		1980-81	1990-91	1997-98	1998-99	1999-00	2000-01	2001-02			
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	109	417	970	1073	1201	1398	1659	1827	2069	496
2	Arunachal Pradesh		33	90	100	119	174	313	388	362	1097
3	Assam	33	171	349	383	471	539	588	672	741	433
4	Bihar	40	134	251	276	369	294	295	335	415	310
5	Chathisgargh*							958	1101	1276	-
6	Delhi*	...	...	2359	2369	2515	3151	3553	3793	4120	-
7	Goa		652	2502	2366	2939	3228	4236	5344	5553	852
8	Gujarat	113	591	1420	1617	1708	1875	1828	1796	1919	325
9	Haryana	182	660	1245	1613	1788	2174	2359	2596	2854	432
10	Himachal Pradesh	18	95	764	891	937	1085	1507	1494	1605	1689
11	Jammu and Kashmir	63	223	397	458	589	752	852	944	1063	477
12	Jarkhand*							771	846	893	-
13	Karnataka	128	521	1275	1362	1499	1736	1868	2032	2315	444
14	<b>Kerala</b>	<b>132</b>	<b>450</b>	<b>1431</b>	<b>1463</b>	<b>1618</b>	<b>1820</b>	<b>1860</b>	<b>2304</b>	<b>2678</b>	<b>595</b>
15	Madhya Pradesh	74	276	600	660	735	707	779	1002	1187	430
16	Maharashtra	180	686	1554	1588	1906	2165	2200	2416	2589	377
17	Manipur	94	327	155	129	161	195	218	250	274	84
18	Meghalaya	80	315	332	383	429	487	590	685	763	242
19	Mizoram	...	49	91	102	115	152	215	299	305	622
20	Nagaland	37	212	219	222	262	334	264	289	389	183
21	Orissa	56	161	407	421	478	609	672	800	802	498
22	Punjab	50	215	1335	1412	1687	2080	1985	2360	2519	1172
23	Rajasthan	209	656	707	757	855	990	1004	1122	1224	187
24	Sikkim	82	283	537	536	567	1177	1489	1329	1468	519
25	Tamil Nadu	68	277	1441	1581	1776	1988	2095	2308	2497	901
26	Tripura	...	100	207	235	275	332	497	525	561	561
27	Utharanchal*							1055	1223	1416	
28	Uttar Pradesh	132	559	436	482	561	645	622	721	846	151
29	West Bengal	58	235	593	618	651	749	811	901	1052	448
	<b>All States</b>	<b>97</b>	<b>367</b>	<b>850</b>	<b>917</b>	<b>1039</b>	<b>1183</b>	<b>1251</b>	<b>1399</b>	<b>1559</b>	<b>425</b>

\* Index not calculated since the previous years figures are not available

Source: State Finances- A Study of Budgets of 2003-04 RBI April 2004

Note: Projected Population is used for the Percapita calculation for 2002-03 R.E, 2003-04 B.E in all the tables of Part -B.



Refer Table B-1

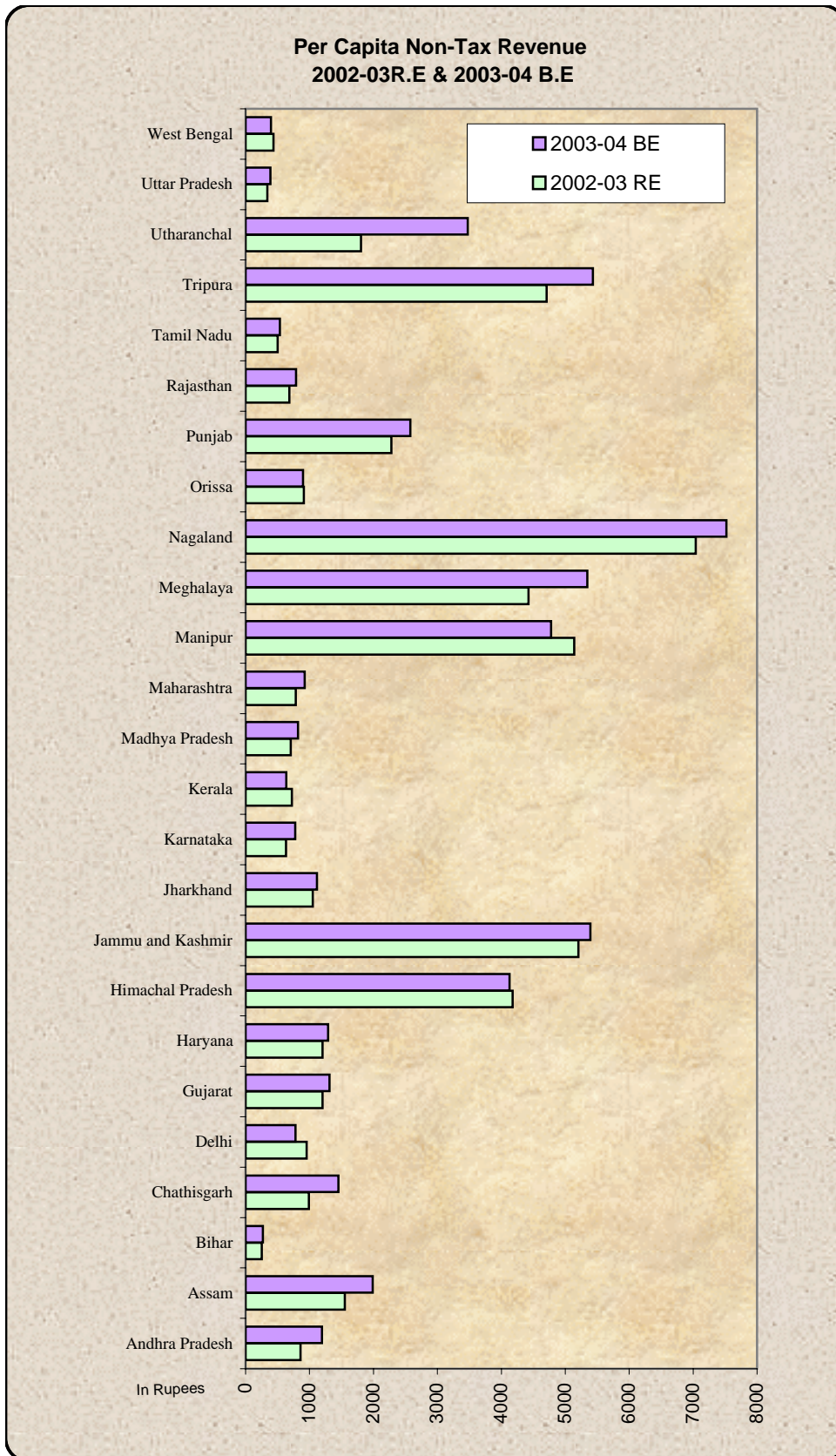
Table B-2(a)

## PER CAPITA NON -TAX REVENUE

(In Rupees)

Sl.No	States	Accounts					2002-03 R.E	2003-04 BE	Index of 2003 04 over 1997- 98
		1997-98	1998-99	1999-00	2000-01	2001-02			
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	452	444	594	655	823	858	1196	265
2	Arunachal Pradesh	5353	5694	5687	6913	8831	10917	9576	179
3	Assam	779	848	833	972	1014	1554	1987	255
4	Bihar	234	223	389	188	194	252	271	116
5	Chathisgarh	-	-	-	-	580	990	1452	-
6	Delhi	432	438	619	747	985	955	781	181
7	Goa	4425	4589	4317	5411	8894	10904	11432	258
8	Gujarat	638	740	852	1061	1038	1205	1312	206
9	Haryana	1572	972	876	967	1034	1202	1292	82
10	Himachal Pradesh	1674	1577	3284	2961	4073	4175	4129	247
11	Jammu and Kashmir	3008	3002	3776	4056	5235	5207	5392	179
12	Jharkhand					680	1049	1116	-
13	Karnataka	403	464	586	616	539	632	775	192
14	<b>Kerala</b>	<b>428</b>	<b>367</b>	<b>378</b>	<b>395</b>	<b>477</b>	<b>724</b>	<b>637</b>	<b>149</b>
15	Madhya Pradesh	443	427	526	407	512	705	821	185
16	Maharashtra	551	516	596	775	655	784	923	168
17	Manipur	2246	2236	2589	3304	4117	5142	4778	213
18	Meghalaya	1515	1921	2079	3489	3567	4427	5343	353
19	Mizoram	5352	4952	6644	7630	9034	11142	8715	163
20	Nagaland	3531	3542	3590	7606	6636	7042	7519	213
21	Orissa	471	389	682	590	526	911	897	190
22	Punjab	1162	825	1232	1599	1440	2280	2576	222
23	Rajasthan	585	514	580	796	637	683	789	135
24	Sikkim	23198	24560	24785	12970	30407	36048	33837	146
25	Tamil Nadu	360	366	446	526	473	503	536	149
26	Tripura	1678	2031	2182	3375	4626	4708	5431	324
27	Utharanchal					1752	1807	3473	
28	Uttar Pradesh	215	225	276	277	306	338	386	180
29	West Bengal	192	249	271	553	463	436	398	207
	All States	509	495	613	695	736	882	997	196

Source: State Finances- A Study of Budgets of 2003-04 RBI April 2004



Refer Table B-2(a)

Table B-2(b)											
OWN TAX & NON -TAX REVENUE GSDP RATIO											
Sl. No	States	Own Tax/GSDP					N.T.Revenue/GSDP				
		1998-99	1999-00	2000-01	2001-02	2002-03	1998-99	1999-00	2000-01	2001-02	2002-03
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	0.069	0.073	0.077	0.083	0.087	0.029	0.036	0.036	0.041	0.041
2	Arunachal Pradesh	0.007	0.009	0.012			0.421	0.416	0.462		
3	Assam	0.038	0.043	0.047	0.048		0.085	0.077	0.085	0.083	
4	Bihar	0.069	0.086	0.063	0.048	0.049	0.056	0.091	0.041	0.032	0.037
5	Chathisgarh	0.000	0.000		0.066		0.000	0.000		0.040	
6	Delhi	0.066	0.065	0.076			0.012	0.016	0.018		
7	Goa				0.079					0.167	
8	Gujarat	0.073	0.077	0.081	0.073	0.067	0.033	0.038	0.046	0.041	0.045
9	Haryana	0.072	0.073	0.080	0.083		0.043	0.036	0.036	0.036	
10	Himachal Pradesh	0.053	0.052	0.056			0.095	0.181	0.154		
11	Jammu and Kashmir	0.035	0.042				0.228	0.271			
12	Jharkhand	0.000	0.000				0.000	0.000			
13	Karnataka	0.079	0.081	0.086	0.090		0.027	0.031	0.030	0.026	
14	<b>Kerala</b>	<b>0.083</b>	<b>0.080</b>	<b>0.078</b>	<b>0.082</b>	<b>0.092</b>	<b>0.021</b>	<b>0.019</b>	<b>0.017</b>	<b>0.021</b>	<b>0.029</b>
15	Madhya Pradesh	0.074	0.076	0.078	0.058	0.072	0.048	0.055	0.045	0.038	0.051
16	Maharashtra	0.067	0.072	0.076	0.078	0.081	0.022	0.022	0.027	0.023	0.026
17	Manipur	0.012	0.013	0.014	0.014		0.205	0.201	0.233	0.274	
18	Meghalaya	0.030	0.031	0.033	0.034		0.151	0.152	0.234	0.207	
19	Mizoram	0.007	0.008				0.358	0.439			
20	Nagaland	0.015	0.017				0.236	0.233			
21	Orissa	0.044	0.047	0.060	0.057		0.040	0.067	0.058	0.045	
22	Punjab	0.058	0.063	0.072	0.068		0.034	0.046	0.055	0.049	
23	Rajasthan	0.054	0.057	0.069	0.063	0.074	0.037	0.038	0.056	0.040	0.045
24	Sikkim	0.036	0.037				1.665	1.623			
25	Tamil Nadu	0.081	0.086	0.089	0.088		0.019	0.022	0.024	0.020	
26	Tripura	0.022	0.024	0.028			0.191	0.194	0.282		
27	Utharanchal										
28	Uttar Pradesh	0.051	0.055	0.061	0.055	0.060	0.024	0.027	0.026	0.027	0.028
29	West Bengal	0.041	0.040	0.042	0.042	0.044	0.017	0.017	0.031	0.024	0.021

Source: State Finances- A Study of Budgets of 2003-04 RBI April 2004

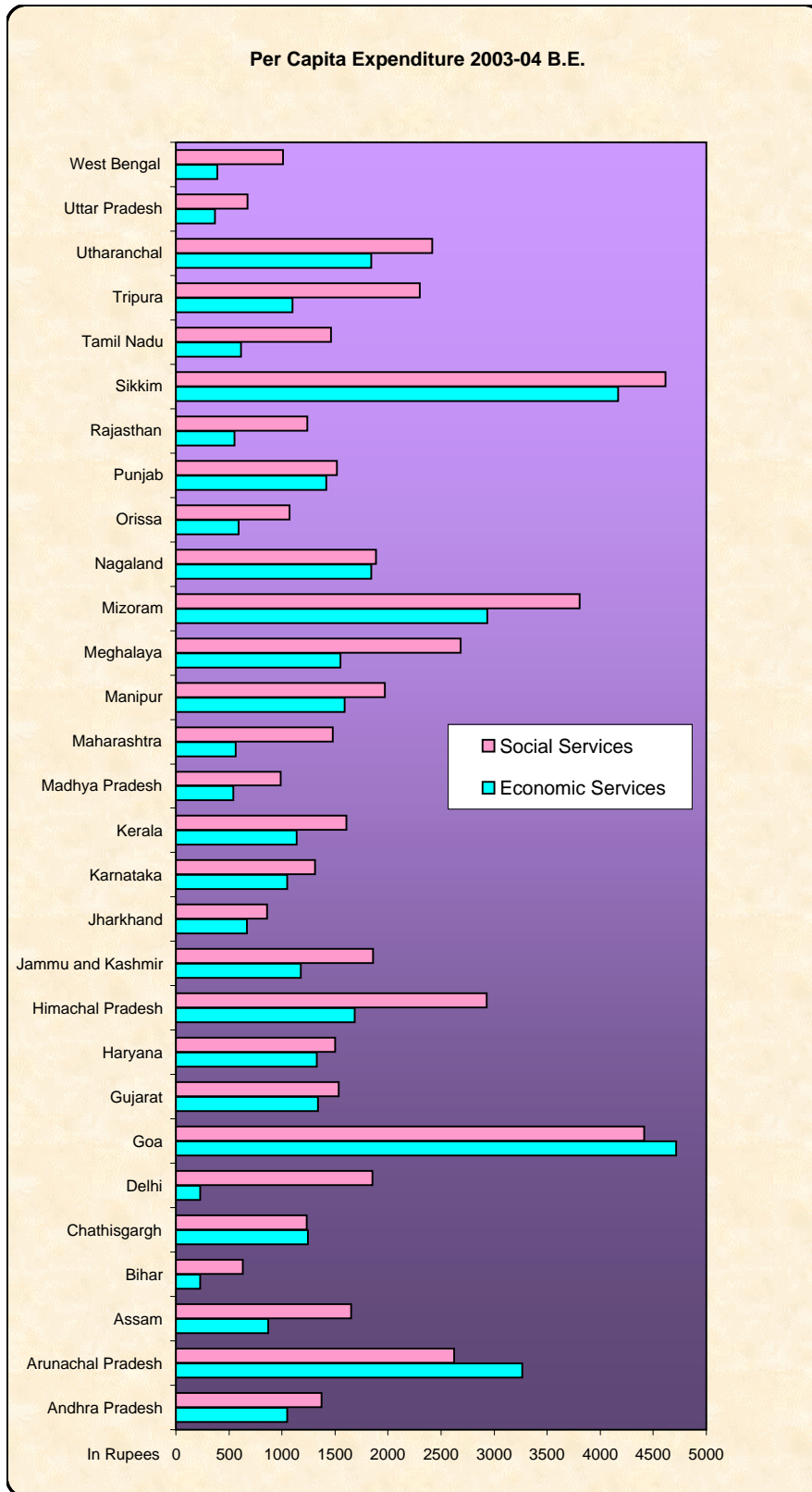
GSDP - Central Statistical Organisation

**Table B-3**  
**ELASTICITY OF TAX EFFORT - ALL STATES**

Sl.No	States	1980-81 to 1990-91	1980-81 to 1993-94	1980-81 to 1994-95	States	1996-97	1997-98	1998-99	1999-00	1996-97 to 1999-00
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	1.14	0.99	1.06	Andhra Pradesh	1.36	8.72	0.60	1.79	2.38
2	Assam	2.01	1.82	1.66	Arunachal Pradesh	10.88	1.41	1.93	1.25	1.52
3	Gujarat	1.35	1.35	1.3	Assam	1.22	1.59	0.01	-0.28	1.67
4	Haryana	1.17	1.14	1.15	Bihar	0.66	0.48	1.24	4.12	1.79
5	Himachal Pradesh	1.59	1.55	1.57	Delhi	1.03	0.70	0.31	0.79	0.56
6	Kerala	1.38	1.52	1.59	Goa	0.56	2.66	0.02		
7	Karnataka	1.44	1.42	1.37	Gujarat	0.68	1.54	1.17	-37.98	1.78
8	Meghalaya	2.1	1.86*	*	Haryana	-0.06	1.30	2.36	1.28	1.84
9	Uttar Pradesh	1.56	1.34	1.4	Himachal Pradesh	1.45	1.13	1.19	0.57	0.96
10	Tamilnadu	1.5	1.26	1.31	Jammu & Kashmir	0.12	2.11	0.73	3.53	1.82
11	West Bengal	1.21	1.09	1.33	Karnataka	0.55	1.34	0.41	1.04	0.77
<p>Note.- Elasticity of tax effort - The rate of increase in tax receipts if the rate of increase in State income is 1 or Unity ie. <math>(T_i - T_0)Y_0 / (Y_i - Y_0) * T_0</math>, where,</p> <p>T<sub>i</sub> - State Tax receipts in the last year of the period</p> <p>T<sub>0</sub> - State Tax receipts in the first year of the period</p> <p>Y<sub>0</sub> - State income (in current prices) of the first year of the period</p> <p>Y<sub>i</sub> - State income (in current prices) of the last year of the period</p> <p>Source:(1) NSDP figures from Economic Survey 2002</p> <p>(2)State Finances-a study of budgets 2001-02</p>					Kerala	1.00	1.50	0.24	0.78	0.75
					Madhya Pradesh	1.10	1.36	0.99	1.45	1.27
					Maharashtra	0.67	1.77	0.42	1.47	1.30
					Manipur	-2.65	9.23	-0.74	2.86	3.44
					Meghalaya	1.73	-0.31	1.12	1.54	0.64
					Mizoram	1.07	4.65	1.44	-0.20	-0.65
					Nagaland	4.34	0.44	2.48	-0.22	-0.37
					Orissa	-4.08	0.25	0.52	1.51	0.57
					Punjab	0.21	1.26	0.61	1.42	1.11
					Rajasthan	0.64	1.35	0.66	5.86	1.49
					Sikkim	0.31	1.40	0.24	1.00	0.86
					Tamil Nadu	0.84	0.55	0.71	1.32	0.78
					Tripura	1.27	0.89	1.15	2.17	1.31
					Uttar Pradesh	0.77	1.74	0.88	1.89	1.43
West Bengal	0.28	0.30	0.31	0.45	0.31					

Table B-4											
PER CAPITA EXPENDITURE ON SOCIAL AND ECONOMIC SERVICES											
(In Rupees)											
Sl No	States	1999-00 Accounts		2000-01 Accounts		2001-02 Accounts		2002-03 R.E		2003-04 B.E	
		Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services	Social development services	Economic Services
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	978	513	1065	840	1084	918	1188	897	1373	1047
2	Arunachal Pradesh	2332	2369	1837	3009	3139	3202	3254	3489	2620	3265
3	Assam	913	384	1074	399	1014	456	1366	563	1650	872
4	Bihar	631	311	583	230	534	214	570	265	629	229
5	Chathisgarh					920	553	1102	906	1233	1247
6	Delhi	1497	194	1519	207	1666	891	1805	232	1852	227
7	Goa	2661	2667	2713	3123	3559	4035	4426	4260	4415	4717
8	Gujarat	1303	1148	1599	1685	1526	1537	1436	1426	1534	1341
9	Haryana	1148	911	1264	778	1292	1145	1418	1293	1502	1327
10	Himachal Pradesh	2079	1475	2326	1760	2540	1761	2606	2057	2927	1686
11	Jammu and Kashmir	1556	2156	1659	2506	1806	1179	1780	1179	1860	1180
12	Jharkhand					911	445	1118	711	859	669
13	Karnataka	1060	775	1177	842	1219	1024	1217	1081	1313	1049
14	<b>Kerala</b>	<b>1310</b>	<b>718</b>	<b>1298</b>	<b>675</b>	<b>1280</b>	<b>599</b>	<b>1413</b>	<b>851</b>	<b>1606</b>	<b>1136</b>
15	Madhya Pradesh	788	512	732	414	759	723	934	624	990	539
16	Maharashtra	1235	581	1575	840	1461	607	1555	645	1477	564
17	Manipur	2026	1182	1549	893	1884	1362	2260	1610	1970	1591
18	Meghalaya	1483	976	1684	1102	1890	1268	2204	1580	2685	1553
19	Mizoram	3617	2838	3897	3317	4691	3568	4748	3511	3808	2935
20	Nagaland	1976	1904	2277	2102	1887	1789	1805	1736	1885	1841
21	Orissa	1123	434	869	427	888	418	1052	459	1070	593
22	Punjab	1161	789	1272	892	1281	768	1522	972	1519	1417
23	Rajasthan	1035	423	1144	432	1134	416	1182	492	1237	550
24	Sikkim	3568	3088	3443	2948	4198	3399	4519	4818	4614	4169
25	Tamil Nadu	1243	702	1261	749	1236	683	1347	991	1463	615
26	Tripura	1550	887	1754	1069	2108	1245	2274	1138	2301	1101
27	Utharanchal					1318	819	1884	1231	2415	1841
28	Uttar Pradesh	518	343	542	327	562	322	652	371	678	370
29	West Bengal	1045	386	1065	475	1035	447	1022	403	1011	393
	<b>All States</b>	<b>974</b>	<b>559</b>	<b>1048</b>	<b>642</b>	<b>1051</b>	<b>643</b>	<b>1147</b>	<b>702</b>	<b>1205</b>	<b>713</b>

Source: State Finances- A Study of Budgets of 2003-04 RBI April 2004



Refer Table B-4

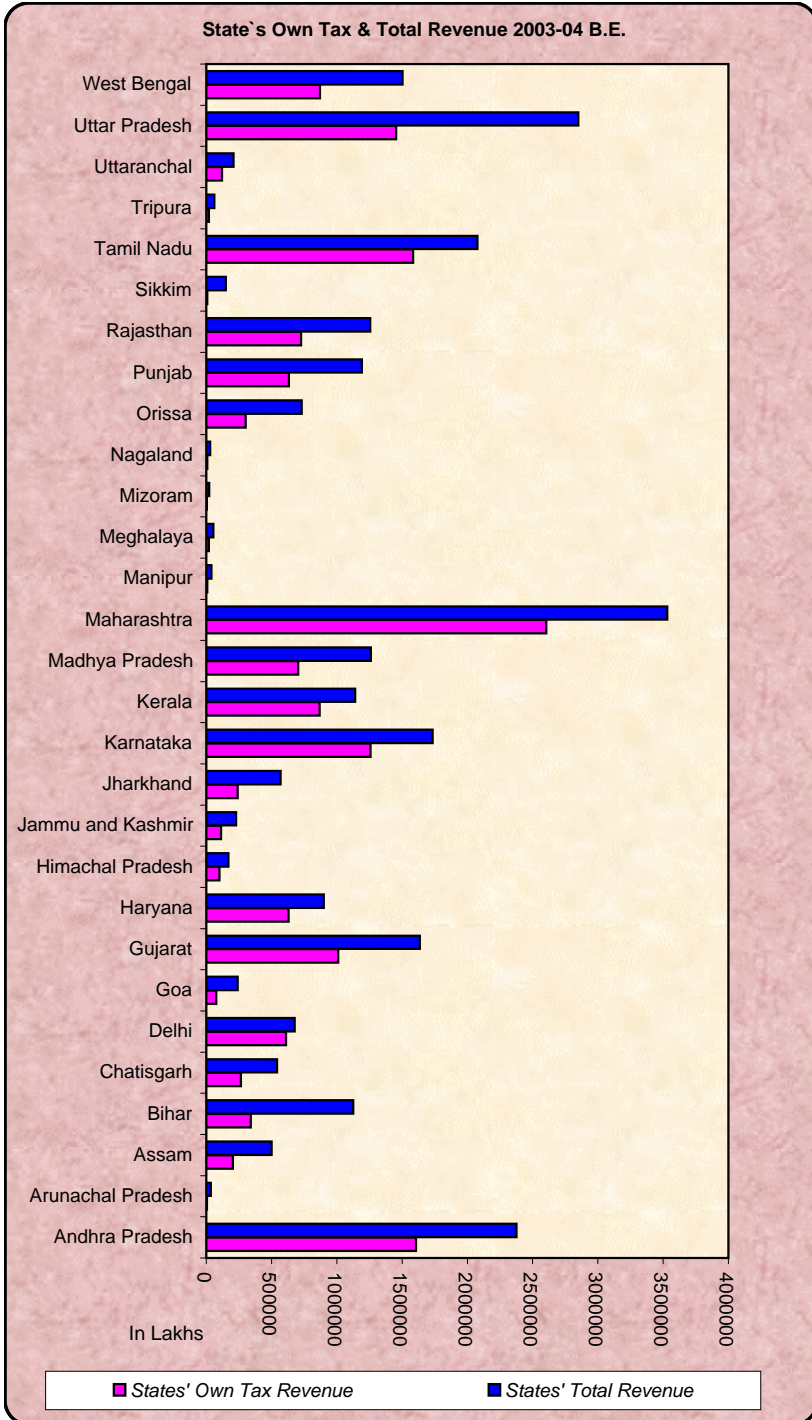


**Table B-5**  
**STATES' OWN TAX REVENUE AS PERCENTAGE OF STATES' TOTAL REVENUE**

(Rs. in lakhs)

SI No	States	1999-2000 Accounts			2000-01Accounts			2001-02 Accounts			2002-03 R.E.			2003-04 B.E		
		States' own tax revenue	States' total revenue	%	States' own tax revenue	States' total revenue	%	States' own tax revenue	States' total revenue	%	States' own tax revenue	States' total revenue	%	States' own tax revenue	States' total revenue	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Andhra Pradesh	900860	1479345	61	1055192	1727414	61	1256366	1852974	68	1400631	2075272	67	1606223	2375738	68
2	Arunachal Pradesh	1390	42165	3	2069	20006	10	3418	16527	21	4329	32028	14	4133	33887	12
3	Assam	122480	311846	39	141293	361939	39	156593	379606	41	181945	440043	41	203992	500511	41
4	Bihar	363760	1049542	35	293475	1031462	28	244237	897131	27	276471	981166	28	340899	1124712	30
5	Chattisgarh		0		74968	154785	48	199313	389131	51	228904	465282	49	265278	542371	49
6	Delhi	343040	382827	90	440062	494897	89	489675	577281	85	542500	623860	87	611400	675754	90
7	Goa	45850	118778	39	51480	141628	36	56934	181324	31	72792	226426	32	76573	240078	32
8	Gujarat	816170	1274604	64	904682	1396972	65	924681	1449580	64	926902	1484163	62	1010034	1635458	62
9	Haryana	351760	530194	66	431148	609575	71	497243	708751	70	560573	806474	70	631227	899984	70
10	Himachal Pradesh	62030	259749	24	72841	123572	59	91556	143896	64	92199	156297	59	100624	169545	59
11	Jammu and Kashmir	57760	221451	26	74805	163220	46	85754	188730	45	97565	201892	48	112700	227432	50
12	Jharkhand		0			0		207595	522812	40	227784	554409	41	240332	568893	42
13	Karnataka	774440	1148843	67	904267	1327648	68	985327	1357007	73	1088115	1486694	73	1258838	1734647	73
14	Kerala	<b>519350</b>	<b>725945</b>	<b>72</b>	<b>587026</b>	<b>811495</b>	<b>72</b>	<b>592342</b>	<b>808106</b>	<b>73</b>	<b>740363</b>	<b>986196</b>	<b>75</b>	<b>868392</b>	<b>1140179</b>	<b>76</b>
15	Madhya Pradesh	579520	1152583	50	563958	1214719	46	470232	970986	48	598899	1140396	53	702714	1260171	56
16	Maharashtra	1726500	2381049	73	1972428	2810421	70	2128763	2841147	75	2384015	3117768	76	2605269	3531232	74
17	Manipur	4000	47041	9	4907	25425	19	5197	22188	23	6120	34885	18	6897	38302	18
18	Meghalaya	10300	52861	19	11862	36948	32	13597	39487	34	16200	46507	35	18500	52800	35
19	Mizoram	1070	37717	3	1443	14225	10	1912	10772	18	2729	17607	15	2854	21095	14
20	Nagaland	4320	60063	7	5621	18294	31	5244	22405	23	6038	21078	29	8520	28849	30
21	Orissa	170410	416901	41	218403	547347	40	246689	580736	42	298000	691708	43	302799	730605	41
22	Punjab	394750	694752	57	489522	854978	57	482023	839117	57	583234	1048780	56	633553	1191909	53
23	Rajasthan	453090	828955	55	529997	982456	54	567117	1006199	56	649150	1117210	58	725798	1254696	58
24	Sikkim	3120	119135	3	6582	42662	15	8039	129343	6	7374	147966	5	8381	149838	6
25	Tamil Nadu	1091890	1494278	73	1228225	1677678	73	1300969	1743649	75	1448349	1912005	76	1583294	2077409	76
26	Tripura	10170	70748	14	12558	45631	28	15850	48876	32	16999	51986	33	18398	61602	30
27	Uttaranchal		0		29529	47738	62	89469	140911	63	103740	172561	60	120056	209472	57
28	Uttar Pradesh	940090	1889155	50	1098000	2197012	50	1033018	2230638	46	1217821	2465231	49	1453905	2849418	51
29	West Bengal	510080	867246	59	591757	1136769	52	650513	1159973	56	734373	1340014	55	870730	1502849	58
	<b>Total</b>	<b>10258200</b>	<b>17657773</b>	<b>58</b>	<b>11798100</b>	<b>20016916</b>	<b>59</b>	<b>12809666</b>	<b>21259283</b>	<b>60</b>	<b>14514114</b>	<b>23845904</b>	<b>61</b>	<b>16392313</b>	<b>26829436</b>	<b>61</b>

Source State Finances- A Study of Budgets of 2003-04 RBI April 2004



Refer Table B-5

**Table B-6**  
**STATES TOTAL REVENUE AND GSDP RATIO**

Sl. No	States	1998-99 Accounts		1999-00 Accounts		2000-01 Accounts		2001-02Accounts	
		State's Total Revenue	Total Rev/ GSDP	State's Total Revenue	Total Rev/ GSDP	State's Total Revenue	Total Rev/ GSDP	State's Total Revenue	Total Rev/GSDP
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	1425950	0.12	1479345	0.12	1727414	0.13	1852974	0.12
2	Arunachal Pradesh	92357	0.60	42165	0.26	20006	0.11	16527	
3	Assam	450654	0.18	311846	0.11	361939	0.12	379606	0.12
4	Bihar	927206	0.24	1049542	0.25	1031462	0.22	897131	0.18
5	Chatisgarh		0.00	0	0.00	154785		389131	0.13
6	Delhi	366012	0.08	382827	0.07	494897	0.09	577281	
7	Goa	114725		118778		141628		181324	0.25
8	Gujarat	1274274	0.12	1274604	0.12	1396972	0.12	1449580	0.11
9	Haryana	547869	0.13	530194	0.11	609575	0.11	708751	0.12
10	Himachal Pradesh	231193	0.22	259749	0.22	123572	0.10	143896	
11	Jammu and Kashmir	450914	0.36	221451	0.16	163220		188730	
12	Jharkhand		0.00	0	0.00	0		522812	
13	Karnataka	1123044	0.13	1148843	0.12	1327648	0.13	1357007	0.12
14	Kerala	719812	0.13	725945	0.11	811495	0.11	808106	0.11
15	Madhya Pradesh	1134585	0.16	1152583	0.15	1214719	0.17	970986	0.12
16	Maharashtra	2173709	0.10	2381049	0.10	2810421	0.11	2841147	0.10
17	Manipur	89677	0.34	47041	0.15	25425	0.07	22188	0.06
18	Meghalaya	83269	0.28	52861	0.16	36948	0.10	39487	0.10
19	Mizoram	73498	0.59	37717	0.27	14225		10772	
20	Nagaland	103570	0.43	60063	0.24	18294		22405	
21	Orissa	455440	0.13	416901	0.11	547347	0.15	580736	0.13
22	Punjab	575564	0.10	694752	0.11	854978	0.12	839117	0.12
23	Rajasthan	857928	0.12	828955	0.10	982456	0.13	1006199	0.11
24	Sikkim	144066	1.84	119135	1.42	42662		129343	
25	Tamil Nadu	1426083	0.12	1494278	0.12	1677678	0.12	1743649	0.12
26	Tripura	126835	0.33	70748	0.17	45631	0.10	48876	
27	Utharanchal			0		47738		140911	
28	Uttar Pradesh	1737869	0.11	1889155	0.11	2197012	0.12	2230638	0.12
29	West Bengal	938671	0.08	867246	0.07	1136769	0.08	1159973	0.07
	<b>Total</b>	<b>17644774</b>		<b>17657773</b>		<b>20016916</b>		<b>21259283</b>	

Source: Handbook of Statistics On State Government Finances RBI, 2004

**Table B-7**  
**TAX REVENUE OF THE STATES LEVIED AND COLLECTED**

(Rs. in lakhs)

Sl. No	States	Accounts					2002-03 R.E	2003-04B.E	% increase in 2003-04 B.E over 1991-92 Accounts	% Share of each State to total 2001-02 Accounts
		1980-81	1991-92	1999-00	2000-01	2001-02				
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	58208	305496	900860	1055192	1256366	1400631	1606223	426	9.81
2	Arunachal Pradesh		409	1390	2069	3418	4329	4133	911	0.03
3	Assam	6578	51217	122480	141293	156593	181945	203992	298	1.22
4	Bihar	27654	130959	363760	293475	244237	276471	340899	160	1.91
5	Chattisgarh			0	74968	199313	228904	265278		1.56
6	Delhi	..	..	343040	440062	489675	542500	611400		3.82
7	Goa	..	11348	45850	51480	56934	72792	76573	575	0.44
8	Gujarat	53102	289344	816170	904682	924681	926902	1010034	249	7.22
9	Haryana	23391	130020	351760	431148	497243	560573	631227	385	3.88
10	Himachal Pradesh	3393	19293	62030	72841	91556	92199	100624	422	0.71
11	Jammu and Kashmir	3780	16440	57760	74805	85754	97565	112700	586	0.67
12	Jharkhand			0		207595	227784	240332		1.62
13	Karnataka	47468	290020	774440	904267	985327	1088115	1258838	334	7.69
14	<b>Kerala</b>	<b>33654</b>	<b>167393</b>	<b>519350</b>	<b>587026</b>	<b>592342</b>	<b>740363</b>	<b>868392</b>	<b>419</b>	<b>4.62</b>
15	Madhya Pradesh	38588	211732	579520	563958	470232	598899	702714	232	3.67
16	Maharashtra	113034	595430	1726500	1972428	2128763	2384015	2605269	338	16.62
17	Manipur	255	1435	4000	4907	5197	6120	6897	381	0.04
18	Meghalaya	487	4254	10300	11862	13597	16200	18500	335	0.11
19	Mizoram	..	334	1070	1443	1912	2729	2854	754	0.02
20	Nagaland	433	1800	4320	5621	5244	6038	8520	373	0.04
21	Orissa	13208	67364	170410	218403	246689	298000	302799	349	1.93
22	Punjab	34884	154295	394750	489522	482023	583234	633553	311	3.76
23	Rajasthan	23023	154879	453090	529997	567117	649150	725798	369	4.43
24	Sikkim	260	1135	3120	6582	8039	7374	8381	638	0.06
25	Tamil Nadu	63911	373411	1091890	1228225	1300969	1448349	1583294	324	10.16
26	Tripura	380	2884	10170	12558	15850	16999	18398	538	0.12
27	Uthanchal			0	29529	89469	103740	120056		0.70
28	Uttar Pradesh	64519	349738	940090	1098000	1033018	1217821	1453905	316	8.06
29	West Bengal	51408	244975	510080	591757	650513	734373	870730	255	5.08
	<b>Total</b>	<b>661618</b>	<b>3575605</b>	<b>10258200</b>	<b>11798100</b>	<b>12809666</b>	<b>14514114</b>	<b>16392313</b>	<b>358</b>	<b>100.00</b>

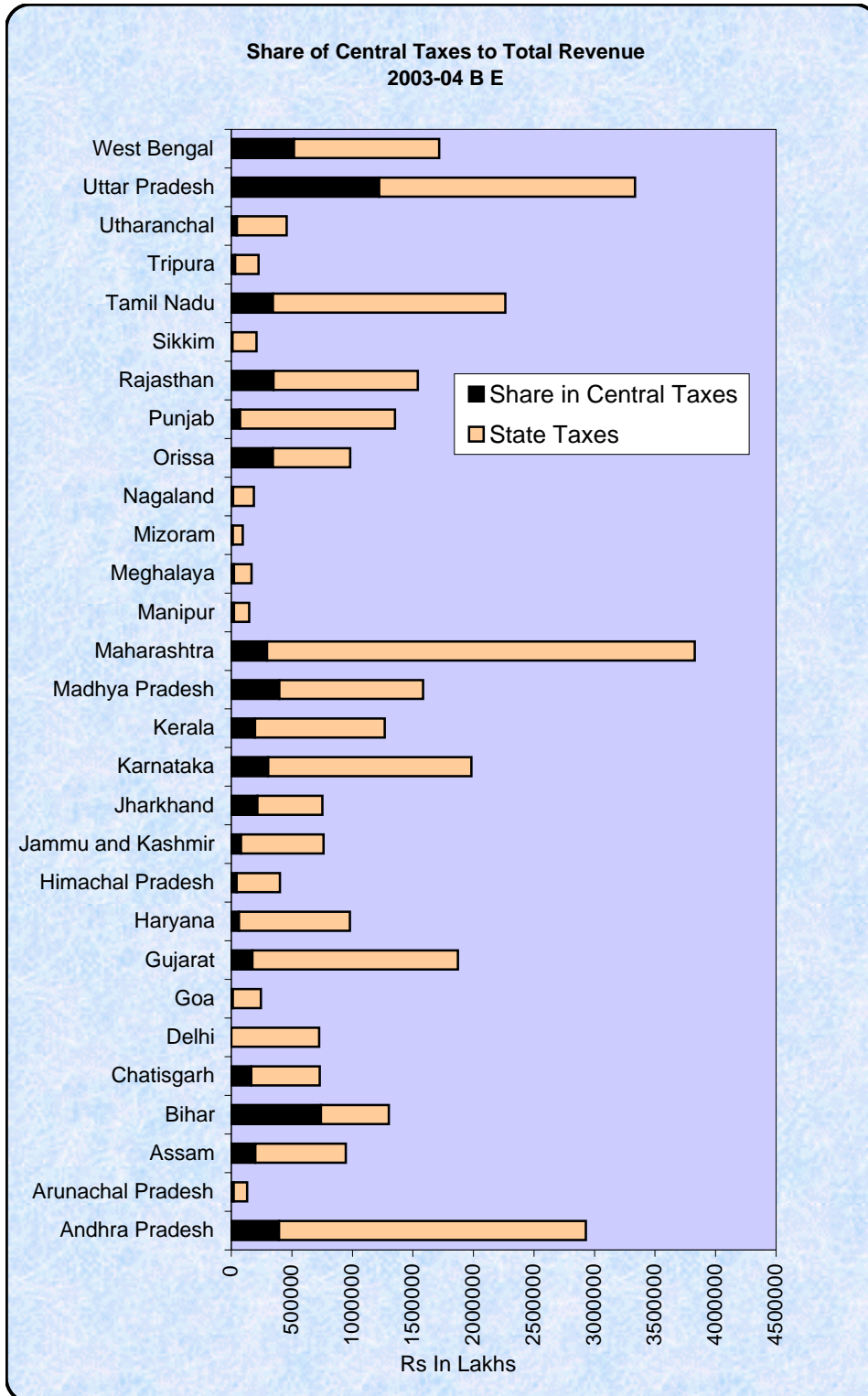
Source: Handbook of statistics on State Government Finances-RBI, 2004

**Table B-8**  
**SHARE OF CENTRAL TAXES TO TOTAL REVENUE OF THE STATES**

(Rs. In lakhs)

Sl.No.	States	1999-00 Accounts			2000-01 Accounts.			2001-02 Accounts			2002-03 R.E.			2003-04 B.E.		
		Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%	Share in central tax	Total Revenue	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Andhra Pradesh	334330	1479345	23	397931	1727414	23	304844	2184505	14	352300	2410679	15	394572	2929543	13
2	Arunachal Pradesh	34080	42165	81	11567	20006	58	6018	105784	6	15001	141162	11	18743	132238	14
3	Assam	144880	311846	46	167969	361939	46	169693	596486	28	183070	785820	23	197140	948199	21
4	Bihar	509900	1049542	49	657400	1031462	64	616800	1021848	60	672355	1156876	58	739246	1302596	57
5	Chattisgarh				50994	154785	33	117580	437570	27	147149	582017	25	165631	732771	23
6	Delhi	0	382827		0	494897	0	0	625371	0		679048	0		727240	0
7	Goa	9590	118778	8	10534	141628	7	10782	187253	6	12512	233818	5	13141	247356	5
8	Gujarat	166500	1274604	13	157375	1396972	11	148805	1598606	9	167229	1716141	10	174049	1874485	9
9	Haryana	52530	530194	10	34488	609575	6	44901	760055	6	58160	878191	7	63975	981062	7
10	Himachal Pradesh	92100	259749	35	33034	123572	27	32507	371580	9	38200	388073	10	43703	403197	11
11	Jammu and Kashmir	123160	221451	56	64472	163220	40	72874	685806	11	70861	706491	10	79205	763645	10
12	Jharkhand							219274	609963	36	230630	740648	31	214762	755376	28
13	Karnataka	213280	1148843	19	257383	1327648	19	262338	1532125	17	271197	1697934	16	304476	1984517	15
<b>14</b>	<b>Kerala</b>	<b>153520</b>	<b>725945</b>	<b>21</b>	<b>158561</b>	<b>811495</b>	<b>20</b>	<b>161426</b>	<b>905639</b>	<b>18</b>	<b>172137</b>	<b>1145133</b>	<b>15</b>	<b>195000</b>	<b>1269961</b>	<b>15</b>
15	Madhya Pradesh	326160	1152583	28	478328	1214719	39	340586	1120098	30	397566	1417816	28	397566	1586349	25
16	Maharashtra	260870	2381049	11	278367	2810421	10	246877	3009294	8	260141	3418215	8	295469	3829346	8
17	Manipur	38780	47041	82	16352	25425	64	14118	117678	12	22441	154588	15	22441	149457	15
18	Meghalaya	34180	52861	65	16420	36948	44	16483	112336	15	19400	140307	14	21300	169428	13
19	Mizoram	32500	37717	86	8745	14225	61	4373	86780	5	9459	113917	8	12631	96967	13
20	Nagaland	50850	60063	85	8279	18294	45	12325	149561	8	9972	163108	6	14035	187456	7
21	Orissa	174850	416901	42	260397	547347	48	264872	704799	38	306331	943583	32	343092	984498	35
22	Punjab	63860	694752	9	71933	854978	8	61049	892862	7	64113	1210990	5	72802	1354199	5
23	Rajasthan	218480	828955	26	283661	982456	29	288236	1215329	24	305311	1349574	23	349114	1542500	23
24	Sikkim	11740	119135	10	7177	42662	17	8483	180718	5	8506	215944	4	8506	210098	4
25	Tamil Nadu	266700	1494278	18	278375	1677678	17	287007	1881803	15	304791	2068686	15	343501	2266590	15
26	Tripura	52960	70748	75	23622	45631	52	23262	186738	12	24971	194285	13	31064	227587	14
27	Utharanchal	0			11896	47738	25	35229	273297	13	37411	294357	13	45000	459578	10
28	Uttar Pradesh	747890	1889155	40	904547	2197012	41	1018913	2559791	40	1074891	2863649	38	1220724	3337305	37
29	West Bengal	298440	867246	34	423559	1136769	37	431872	1453842	30	500046	1589820	31	517706	1718050	30
	<b>Total</b>	<b>4412130</b>	<b>17657773</b>	<b>25</b>	<b>5073366</b>	<b>20016916</b>	<b>25</b>	<b>5221527</b>	<b>25567517</b>	<b>20</b>	<b>5736151</b>	<b>29400870</b>	<b>20</b>	<b>6298594</b>	<b>33171594</b>	<b>19</b>

Source: State Finances- A Study of Budgets of 2003-04 RBI April 2004



Refer Table B-8

Table B-9

## STATE TAXES-PROPENSITY TO TAX AVERAGE AND MARGINAL PROPENSITY TO TAX- ALL STATES

Sl. No.	States	1990-91		1991-92		1992-93		1993-94		States	1996-97		1997-98		1998-99		1999-00		2000-01*		2001-02**		2002-2003 R.E***	
		A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.		A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.	A.P.	M.P.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Andhra Pradesh	0.09	0.05	0.08	0.07	0.08	0.10	0.08	0.06	Andhra Pradesh	0.10	0.12	0.12	0.63	0.11	0.02	0.11	0.15	0.12	0.16	0.11	0.11	0.12	0.25
2	Assam	0.05	0.09	0.05	0.10	0.04	0.00	0.05	0.07	Arunachal Pradesh	0.17	5.03	0.21	0.61	0.21	0.16	0.25	0.91	0.08	-0.84	0.05	-0.98		
3	Gujarat	0.10	0.08	0.11	0.18	0.10	0.06	0.10	0.19	Assam	0.11	0.25	0.12	0.24	0.10	-0.01	0.10	0.10	0.11	0.21	0.11	0.15	0.12	0.17
4	Haryana	0.89	0.07	0.09	0.11	0.09	0.11	0.09	0.05	Bihar	0.14	0.11	0.21	0.16	0.20	0.14	0.23	0.49	0.22	0.14	0.19	-0.41	0.18	0.16
5	Himachal Pradesh	0.07	0.08	0.07	0.09	0.06	0.07	0.07	0.12	Delhi	0.08	0.09	0.08	0.01	0.07	0.02	0.07	0.07	0.08	0.11	0.08	0.12	0.08	0.07
6	Kerala	0.11	0.08	0.12	0.23	0.10	0.09	0.12	0.96	Goa	0.12	0.09	0.11	0.08	0.09	-0.01	0.10	0.16	0.10	0.10	0.10	0.23		
7	Manipur	0.02	0.08	0.02	-0.04	0.02	0.02	0.02	0.01	Gujarat	0.10	0.06	0.11	0.30	0.10	0.09	0.11	0.60	0.11	0.36	0.10	0.01	0.10	0.02
8	Meghalaya	0.05	-0.07	0.05	0.09	0.04	0.01	0.04	0.02	Haryana	0.08	0.01	0.09	0.13	0.09	0.16	0.09	0.10	0.10	0.11	0.10	0.17	0.11	0.16
9	Sikkim	0.06	-0.02	0.05	0.00	0.04	0.01	0.05	0.34	Himachal Pradesh	0.13	0.14	0.14	0.27	0.14	0.10	0.14	0.18	0.09	-0.42	0.09	0.14	0.09	0.07
10	Tamil Nadu	0.12	0.22	0.13	0.22	0.10	0.06	0.11	0.21	Jammu & Kashmir	0.14	0.21	0.17	0.39	0.15	0.06	0.15	0.15	0.11	-0.67				
11	Uttar Pradesh	0.06	0.09	0.06	0.05	0.06	0.09	0.06	0.05	Karnataka	0.13	0.09	0.14	0.20	0.11	0.02	0.12	0.16	0.12	0.21	0.13	14.34	0.14	0.16
Source:(1) NSDP figures from Economic Survey 2001-02										Kerala	0.13	0.13	0.13	0.15	0.12	0.04	0.12	0.12	0.12	0.11	0.12	0.80	0.13	0.22
*(= Provisional, ** = Quick estimate, *** = Advance estimate										Madhya Pradesh	0.10	0.12	0.15	0.25	0.13	0.02	0.13	0.13	0.16	-0.28	0.11	-0.25	0.14	-0.89
(2) Total Tax - State finances a study of Budgets 2001-02, RBI Jan 2002										Maharashtra	0.09	0.09	0.09	0.11	0.09	0.09	0.09	0.11	0.11	-0.40	0.10	0.05	0.10	0.10
Note: A.P. Average Propensity to tax - Tax/income ratio Ti/Yi.										Manipur	0.15	0.20	0.18	0.44	0.17	0.07	0.17	0.19	0.08	-4.22	0.07	-0.08	0.09	0.33
M.P. - Marginal propensity to tax - incremental tax/incremental income ratio										Meghalaya	0.16	0.42	0.17	0.24	0.15	0.07	0.15	0.17	0.08	-0.37	0.09	0.10	0.09	0.18
(Ti-To)/(Yi-Yo) where,										Mizoram	0.19	0.48	0.25	1.73	0.25	0.29	0.26	0.31	0.06	-0.67	0.04	-3.90		
Ti - Total Tax receipts on the current year										Nagaland	0.17	0.45	0.21	0.51	0.22	0.42	0.24	0.54	0.04	-0.38				
To - Total Tax receipts of the previous year										Orissa	0.13	-0.46	0.11	0.01	0.10	0.06	0.10	0.09	0.14	-3.85	0.14	0.08	0.16	1.03
Yi - State income (in current prices) of the current year										Punjab	0.08	0.03	0.09	0.11	0.08	0.02	0.08	0.15	0.10	0.24	0.09	-0.04		
Yo - State income (in current prices) of the previous year										Rajasthan	0.10	0.07	0.10	0.09	0.09	0.06	0.10	0.21	0.12	1.97	0.11	0.05	0.12	-0.42
										Sikkim	0.21	0.47	0.20	0.14	0.20	0.19	0.20	0.17	0.16	-0.09	0.17	0.35	0.15	-0.09
										Tamil Nadu	0.13	0.12	0.12	0.09	0.11	0.05	0.12	0.22	0.22	0.11	0.12	0.13	0.13	0.39
										Tripura	0.15	0.24	0.17	0.24	0.16	0.09	0.15	0.13	0.13	-0.40	0.07	0.04		
										Uttar Pradesh	0.10	0.09	0.12	0.27	0.10	-0.03	0.12	0.25	0.25	0.52	0.13	0.04	0.13	0.38
										West Bengal	0.09	0.07	0.08	0.06	0.07	-0.01	0.07	0.06	0.06	0.17	0.07	0.04	0.08	0.16

Table B-10

## PER CAPITA DEVELOPMENT EXPENDITURE (REVENUE ACCOUNT) OF STATES

(In Rupees)

SI No.	States	Accounts							R.E*	B.E*
		1991-92	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02		
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	683	1401	1320	1507	1491	1904	2002	2085	2420
2	Arunachal Pradesh	2338	4143	4297	4558	4701	4846	6342	6743	5885
3	Assam	711	905	981	1097	1297	1474	1470	1928	2522
4	Bihar	419	512	541	619	942	813	748	835	858
5	Chatisgarh							1474	2008	2480
6	Delhi		1199	1367	1589	1690	1726	2557	2037	2079
7	Goa	1980	3244	3889	4545	5327	5836	7594	8686	9133
8	Gujarat	908	1511	1813	2290	2451	3284	3063	2862	2874
9	Haryana	904	1656	1764	2192	2058	2042	2438	2711	2829
10	Himachal Pradesh	1235	2383	2962	3476	3554	4086	4301	4663	4614
11	Jammu & Kashmir	1141	1942	2251	3151	3712	4165	2985	2959	3041
12	Jharkhand							1356	1829	1528
13	Karnataka	755	1392	1399	1567	1835	2020	2243	2297	2363
14	<b>Kerala</b>	<b>673</b>	<b>1302</b>	<b>1599</b>	<b>1775</b>	<b>2028</b>	<b>1973</b>	<b>1879</b>	<b>2264</b>	<b>2743</b>
15	Madhya Pradesh	564	1044	991	1167	1300	1145	1482	1558	1528
16	Maharashtra	779	1482	1694	1663	1815	2415	2068	2199	2041
17	Manipur	1360	2110	2287	2081	3208	2442	3247	3871	3561
18	Meghalaya	1478	1932	2022	2316	2460	2786	3158	3784	4238
19	Mizoram	3477	5178	5116	5176	6455	7214	8259	8258	6743
20	Nagaland	2553	3382	3820	3681	3879	4378	3676	3541	3726
21	Orissa	546	911	935	1144	1557	1296	1306	1511	1663
22	Punjab	1561	1756	1808	1697	1950	2164	2049	2494	2936
23	Rajasthan	600	1071	1066	1344	1458	1576	1550	1675	1786
24	Sikkim	2869	4956	5319	6940	6656	6392	7597	9337	8783
25	Tamil Nadu	1207	1447	1567	1771	1945	2011	1919	2338	2078
26	Tripura	1403	1835	2005	2094	2437	2824	3353	3411	3402
27	Uthanchal							2137	3115	4255
28	Uttar Pradesh	440	672	733	835	862	869	884	1023	1047
29	West Bengal	497	836	847	1057	1431	1540	1482	1425	1404
	<b>All States</b>	<b>689</b>	<b>1117</b>	<b>1191</b>	<b>1358</b>	<b>1533</b>	<b>1690</b>	<b>1694</b>	<b>1849</b>	<b>1917</b>
	<b>Index-All States</b>	<b>100</b>	<b>162</b>	<b>173</b>	<b>197</b>	<b>222</b>	<b>245</b>	<b>246</b>	<b>268</b>	<b>278</b>
	<b>Index-Kerala</b>	<b>100</b>	<b>193</b>	<b>238</b>	<b>264</b>	<b>301</b>	<b>293</b>	<b>279</b>	<b>336</b>	<b>408</b>

Source: Handbook of Statistics on state Government finances RBI 2004

\* Projected Population



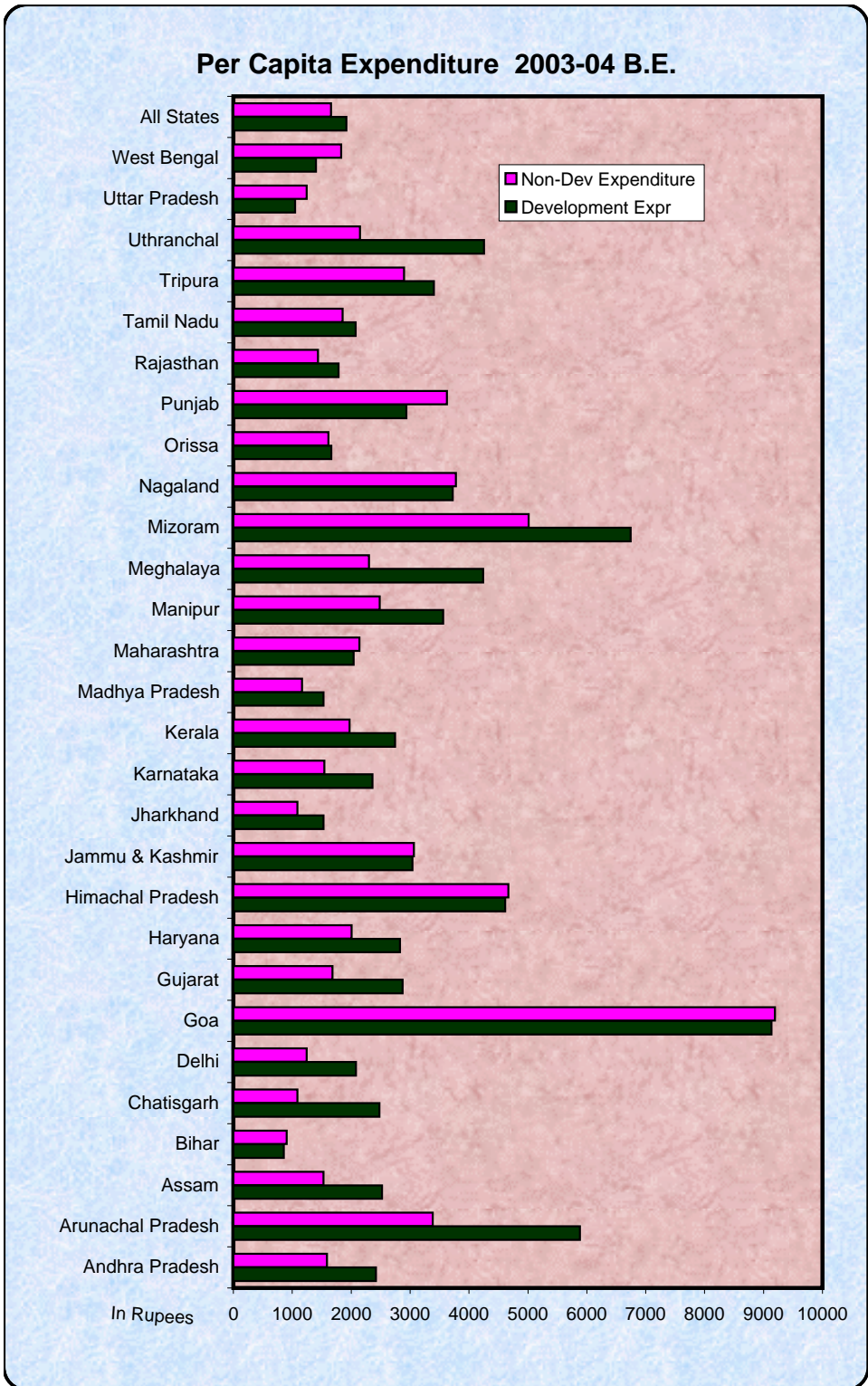
**Table B-11**  
**PER CAPITA EXPENDITURE ON NON-DEVELOPMENT**  
**SERVICES(REVENUE ACCOUNT)**

(In Rupees)

Sl.No.	States	Accounts							R.E*	B.E*
		1990-91	1991-92	1997-98	1998-99	1999-00	2000-01	2001-02		
		3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	238	273	654	758	898	1131	1226	1437	1591
2	Arunachal Pradesh	975	967	1953	2049	2317	2776	3098	3219	3385
3	Assam	242	237	622	621	946	973	1098	1349	1532
4	Bihar	205	239	400	476	692	622	767	865	906
5	Chathisgarh							826	955	1089
6	Delhi			894	535	602	751	915	1074	1246
7	Goa	516	831	3886	3985	3883	4880	8039	9248	9193
8	Gujarat	293	347	809	1013	1204	1274	1416	1644	1681
9	Haryana	337	460	1726	1437	1476	1572	1654	1851	2008
10	Himachal Pradesh	545	648	1406	1695	2190	2404	3195	4360	4666
11	Jammu and Kashmir	601	815	1760	2001	2461	2558	3095	3247	3065
12	Jharkant							873	1046	1088
13	Karnataka	262	314	721	809	1032	1081	1179	1402	1543
14	Kerala	332	417	1000	1113	1550	1691	1762	1870	1974
15	Madhya Pradesh	204	228	512	616	665	668	836	996	1165
16	Maharashtra	348	482	890	1187	1385	1614	1833	1950	2142
17	Manipur	578	680	1204	1218	2263	2049	2354	2477	2486
18	Meghalaya	512	578	1095	1214	1406	1649	1859	2322	2300
19	Mizoram	1259	1110	2569	2500	3162	3517	4404	4681	5012
20	Nagaland	1358	1453	2856	2917	3274	4055	3617	3797	3779
21	Orissa	219	277	666	781	810	1124	1344	1375	1612
22	Punjab	434	482	1640	1901	2386	2775	3115	3699	3624
23	Rajasthan	260	317	708	877	1072	1228	1271	1362	1435
24	Sikkim	741	914	19478	21279	20798	7263	23223	25395	24522
25	Tamil Nadu	260	306	794	966	1259	1352	1436	1651	1852
26	Tripura	513	558	1024	1142	1462	1709	2248	2700	2895
27	Utharanchal							1128	1593	2149
28	Uttar Pradesh	243	291	617	701	804	891	974	1081	1245
29	West Bengal	237	261	619	760	1026	1229	1402	1632	1829
	<b>All States</b>	<b>268</b>	<b>325</b>	<b>751</b>	<b>872</b>	<b>1065</b>	<b>1184</b>	<b>1334</b>	<b>1514</b>	<b>1656</b>
	<b>Index-All States</b>	<b>100</b>	<b>121</b>	<b>280</b>	<b>325</b>	<b>397</b>	<b>442</b>	<b>498</b>	<b>565</b>	<b>618</b>
	<b>Index-Kerala</b>	<b>100</b>	<b>126</b>	<b>301</b>	<b>335</b>	<b>467</b>	<b>509</b>	<b>531</b>	<b>563</b>	<b>595</b>

Source: Handbook of Statistics on state Government finances ,RBI 2004

\* Projected Population



Refer Table B-10 & B-11

**Table B-12**  
**POPULATION OF INDIAN STATES**  
(Mid year)

(In lakhs)

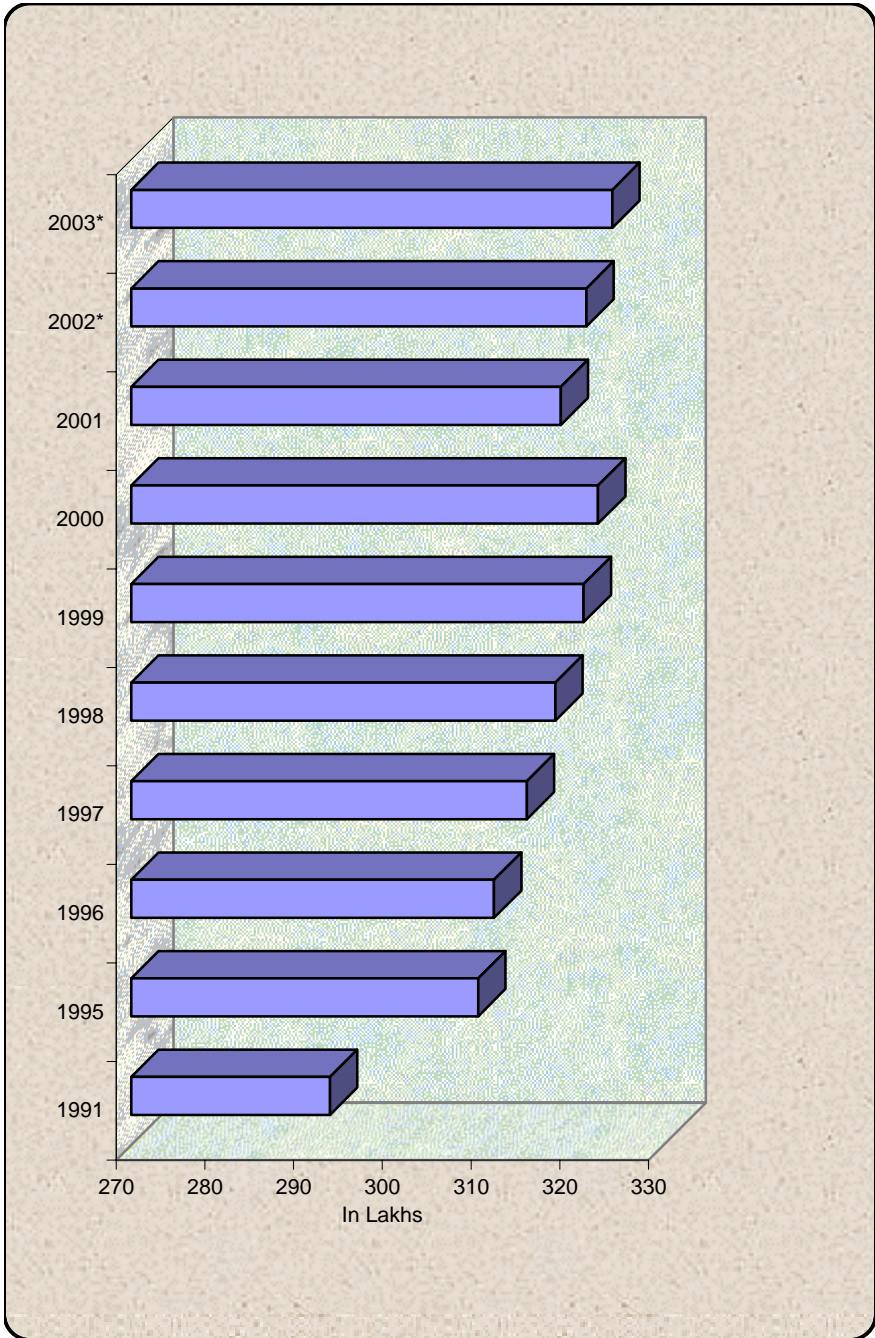
Sl No	States	1991	1995	1996	1997	1998	1999	2000	2001	2002*	2003*
1	2	3	4	5	6	7	8	9	10	11	12
1	Andhra Pradesh	669.10	717.10	725.60	733.60	741.70	749.90	754.66	757.28	766.71	776.26
2	Arnachal Pradesh	8.70	9.60	10.50	10.90	11.30	11.70	11.92	10.91	11.16	11.42
3	Assam	225.80	246.10	248.70	252.80	256.50	260.30	261.96	266.38	270.82	275.33
4	Bihar	870.20	949.10	935.90	952.40	969.60	987.10	999.42	828.79	824.76	820.75
5	Chatisgarh								207.96	207.96	207.96
6	Delhi	95.30	109.70	119.20	124.70	130.40	136.40	139.64	137.83	143.01	148.39
7	Goa	11.80	12.70	14.10	14.60	15.10	15.60	15.95	13.44	13.62	13.79
8	Gujarat	415.60	446.10	457.60	464.20	471.00	477.90	482.52	505.97	516.02	526.28
9	Haryana	165.90	180.70	186.70	190.20	193.40	196.70	198.31	210.83	215.94	221.18
10	Himachal Pradesh	52.00	56.10	60.40	62.30	64.20	66.20	67.11	60.77	61.72	62.69
11	Jammu & Kashmir	77.80	85.10	89.90	92.60	95.30	98.10	99.45	100.70	103.33	106.03
12	Jharkhand								269.09	269.09	269.09
13	Karnataka	452.20	480.50	495.80	502.90	509.80	516.80	520.91	527.34	535.51	543.8
14	Kerala	292.40	309.10	310.90	314.60	317.80	321.00	322.62	318.41	321.31	324.24
15	Madhya Pradesh	666.40	721.40	746.40	760.10	774.00	788.20	797.47	603.85	597.93	592.06
16	Maharashtra	794.50	859.00	870.20	882.70	894.10	905.60	911.15	967.52	986.77	1006.41
17	Manipur	18.50	20.30	22.20	23.00	23.90	24.80	25.18	23.89	24.51	25.14
18	Meghalaya	17.90	19.60	21.40	22.20	23.10	24.00	24.34	23.06	23.65	24.26
19	Mizoram	7.00	7.90	8.40	8.70	9.00	9.30	9.52	8.91	9.13	9.35
20	Nagaland	12.20	13.90	14.70	15.30	15.90	16.50	16.84	19.89	20.89	21.93
21	Orissa	318.60	342.70	345.70	349.50	353.00	356.50	358.57	367.07	372.31	377.62
22	Punjab	203.90	216.00	224.80	228.00	231.00	234.00	235.36	242.89	247.18	251.54
23	Rajasthan	443.30	482.00	500.60	510.40	520.10	530.00	535.59	564.73	578.57	592.75
24	Sikkim	4.10	4.70	4.90	5.10	5.30	5.50	5.59	5.40	5.55	5.71
25	Tamil Nadu	560.50	582.90	596.70	602.90	608.80	614.80	617.74	621.11	627.52	634
26	Tripura	27.80	30.50	33.30	34.60	35.80	37.00	37.82	31.91	32.35	32.8
27	Utharanchal								84.80	84.8	84.8
28	Uttar Pradesh	1399.60	1501.20	1576.60	1606.80	1640.40	1674.70	1701.88	1660.53	1689.16	1718.29
29	West Bengal	684.70	732.70	749.90	761.40	772.50	783.80	790.06	802.21	815.02	828.03
	Union Territories	20.30	23.20	24.50	25.40	26.30	27.20	27.86	26.70	27.44	28.2
	<b>All India</b>	<b>8516.10</b>	<b>9159.70</b>	<b>9395.40</b>	<b>9552.20</b>	<b>9709.30</b>	<b>9869.00</b>	<b>9969.44</b>	<b>10270.17</b>	<b>10403.74</b>	<b>10540.10</b>

The aggregation of all States and U.T. will not exactly tally with All India figures which has been calculated directly. The difference however are very minor.

Census population source: Economic Survey 2001-02

\*Projected Population.

### Trend in projected Mid-year Population, Kerala



Refer Table B-12

**Table B-13**  
**PER CAPITA EXPENDITURE ON EDUCATION, MEDICAL AND PUBLIC HEALTH**  
**(Revenue & Capital Account Combined)**

(In Rupees)

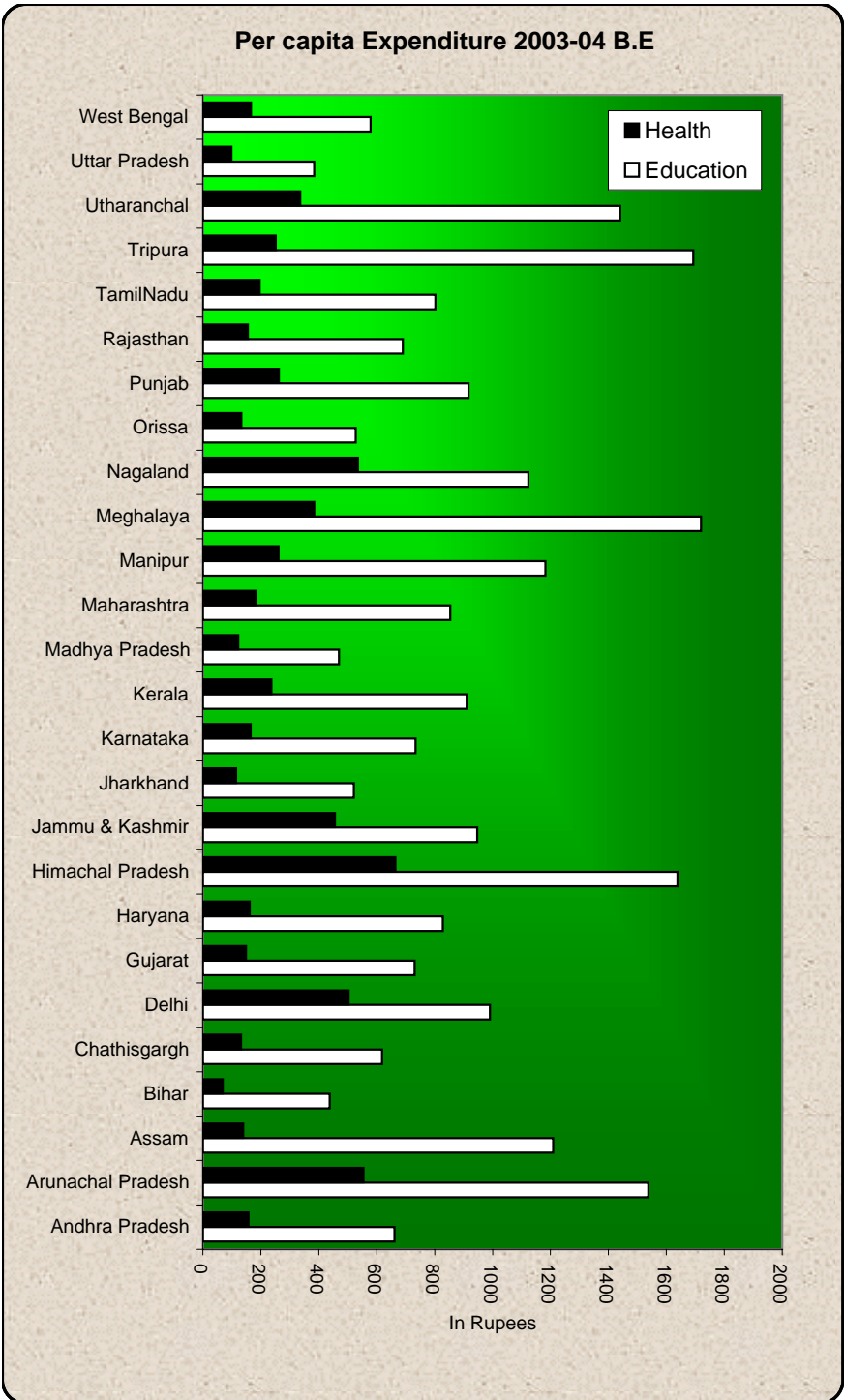
Sl. No	State	1980-81		1990-91*		1998-99**		1999-00		2000-01		2001-02		2002-03R.E#		2003-04B.E#	
		Edn	Health	Edn.	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health	Edn	Health
1	2	3	4	5	6	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pradesh	43	23	171	52	384	110	442	124	496	141	511	145	570	146	661	157
2	Arunachal Pradesh	..	..	592	225	1069	441	1146	463	648	484	1679	585	1710	626	1538	554
3	Assam	54	22	221	51	535	76	643	99	742	109	703	111	931	132	1209	139
4	Bihar	34	14	142	39	266	49	427	77	401	71	371	65	395	69	438	69
5	Chhattisgarh											335	102	411	120	618	132
6	Delhi	..	..	.....	....	819	273	798	326	798	366	859	411	902	465	991	503
7	Goa	..	..	653	254	1397	472	1565	512	1462	522	1840	643	2184	721	2202	784
8	Gujarat	53	26	226	61	667	160	714	173	764	163	645	127	719	146	731	149
9	Haryana	57	31	202	60	643	134	643	127	673	133	702	129	759	157	828	162
10	Himachal Pradesh	105	84	385	145	1092	354	1264	371	1348	399	1512	404	1549	424	1638	665
11	Jammu & Kashmir	73	84	293	137	669	285	815	370	872	366	930	421	925	418	947	456
12	Jharkhand											477	110	691	119	521	114
13	Karnataka	47	19	187	62	524	138	583	158	670	161	665	164	690	171	734	165
14	Kerala	85	32	269	90	625	156	818	189	817	185	782	205	814	197	911	236
15	Madhya Pradesh	33	23	141	49	337	96	388	97	346	94	352	99	405	114	470	122
16	Maharashtra	61	27	222	68	599	122	806	142	1034	160	970	169	920	167	854	184
17	Manipur	143	98	438	111	865	177	1368	267	1110	234	1216	259	1339	315	1182	261
18	Meghalaya	77	120	379	165	739	264	871	281	974	300	1084	364	1209	386	1720	384
19	Mizoram	..	..	704	171	1288	434	1733	593	1994	620	2401	741	2307	849	2033	590
20	Nagaland	163	197	461	255	895	425	973	414	1411	479	1121	374	1128	348	1124	535
21	Orissa	41	22	171	59	420	92	544	100	491	107	478	105	511	128	528	133
22	Punjab	83	32	281	91	748	206	775	219	790	253	755	238	918	282	917	262
23	Rajasthan	43	33	196	62	538	134	587	136	614	140	612	138	613	141	690	155
24	Sikkim	133	81	717	250	2235	739	2069	555	2399	536	2823	674	3159	742	3221	699
25	TamilNadu	50	23	201	66	645	160	717	167	714	162	692	161	722	177	803	196
26	Tripura	81	31	418	108	737	141	966	159	1088	179	1439	231	1619	272	1693	252
27	Utharanchal											822	148	1178	196	1440	336
28	Uttar Pradesh	32	14	154	40	351	65	342	67	363	70	367	67	376	93	384	98
29	West Bengal	45	26	218	73	395	129	639	147	580	167	567	155	572	165	579	166
	All States	47	24	190	59	477	117	571	131	605	138	593	138	634	152	673	162

\* Public Health only

\*\* Medical and Public Health

Source: State Finances- A Study of Bi of 2003 -04 April 2004

# Projected Population on the basis of census 2001



Refer Table B-13

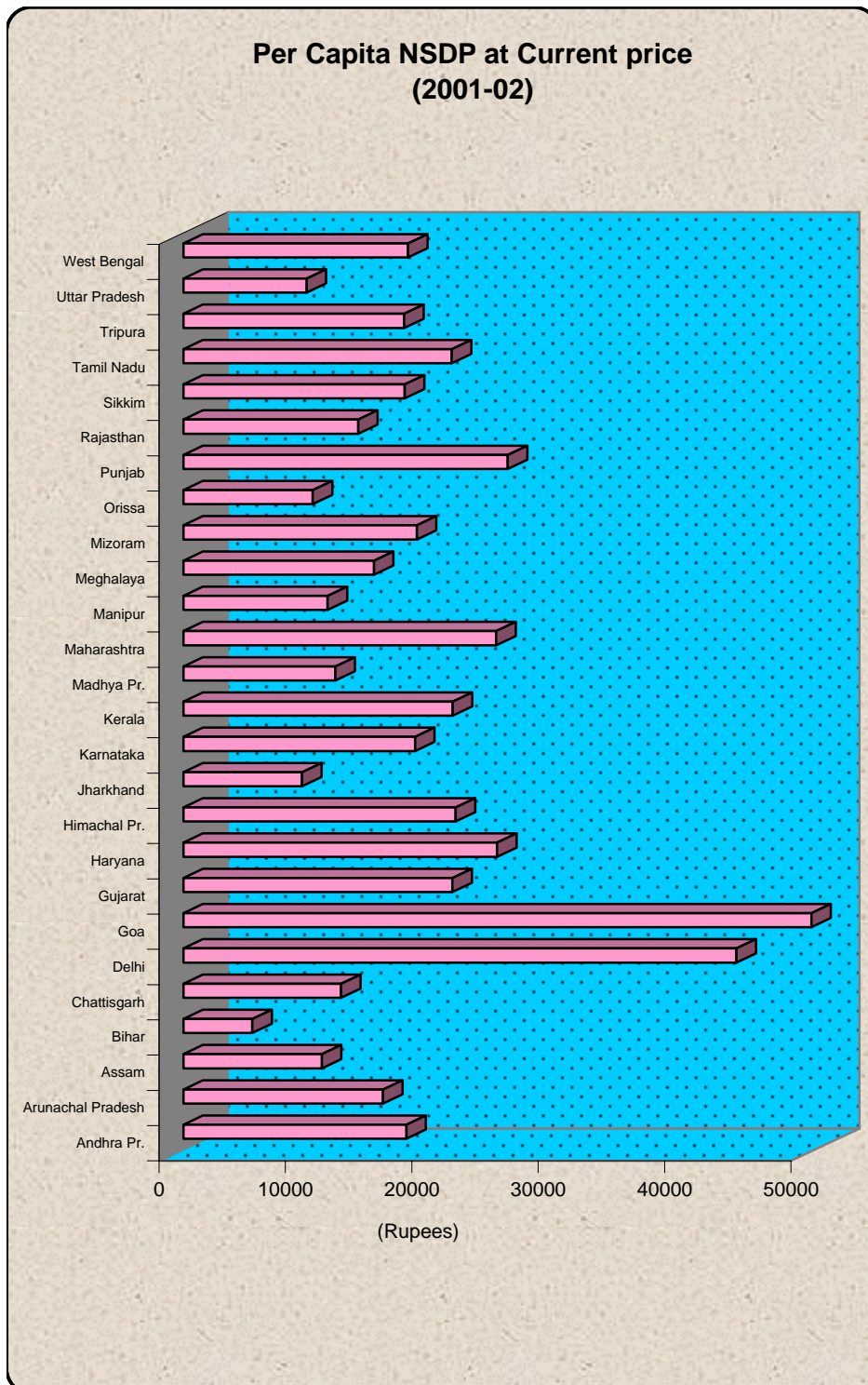
**Table B-14**  
**PER CAPITA NET STATE DOMESTIC PRODUCT AT CURRENT PRICES**  
**(1993-94 Series)**

(In Rupees)

Sl.No.	States	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-'00	2000-'01*	2001-02**	2002-03***
1	2	3	4	5	6	7	8	9	10	11	12
1.	Andhra Pr.	7447	8763	10018	11224	11683	13993	15040	16562	17642	NA
2.	Arunachal Pradesh	8559	9148	10956	10816	11642	12955	13474	15640	15785	NA
3.	Assam	5715	6493	7001	7394	7966	8826	10080	10467	10951	NA
4.	Bihar	3037	3372	3041	4001	4014	4494	4793	5333	5445	6015
5	Chattisgarh	6539	6983	7479	8353	9218	10056	10405	10580	12476	NA
6	Delhi	18166	21568	22542	25952	30736	34332	36992	42378	43751	47477
7	Goa	16558	19317	22207	26418	32647	40248	44349	48582	49673	NA
8	Gujarat	9796	12640	13665	16153	16585	19001	18926	18922	21276	NA
9	Haryana	11079	12879	14213	16611	17530	19340	21105	23286	24820	26632
10	Himachal Pr.	7870	9451	10607	11960	13488	16144	18160	19784	21543	22576
11	J & K	6543	6915	7783	8667	9491	11591	12373	12781	NA	NA
12	Jharkhand	5897	6455	6904	7235	9581	10715	10284	8749	9392	9955
13	Karnataka	7838	8960	10217	11670	12569	15390	16411	17847	18324	NA
<b>14</b>	<b>Kerala</b>	<b>7938</b>	<b>9539</b>	<b>11469</b>	<b>13050</b>	<b>14231</b>	<b>16029</b>	<b>17709</b>	<b>19463</b>	<b>21310</b>	<b>NA</b>
15	Madhya Pr.	6584	7099	7809	8819	9440	10678	11764	10704	12027	11438
16	Maharashtra	12183	13654	16152	17844	18915	20617	22977	22179	24736	NA
17	Manipur	5811	6054	6812	7786	8625	9488	10723	10658	11410	12230
18	Meghalaya	6894	7349	8644	9246	10281	11922	13082	14654	15070	15983
19	Mizoram	8319	8793	10953	12210	12393	13479	14909	18491	18467	NA
20	Nagaland	9129	10175	11057	11805	13052	12408	12594	NA	NA	NA
21	Orissa	4896	5795	6985	6548	7973	8766	9486	9273	10234	10103
22	Punjab	12710	14066	15471	17353	18764	21195	22797	24111	25652	NA
23	Rajasthan	6182	7647	8467	10102	10997	12348	12752	12557	13825	13066
24	Sikkim	7550	7696	8905	9901	11324	13158	14751	16658	17506	18647
25	Tamil Nadu	8955	10503	11818	13270	15388	17394	18367	20367	21239	21738
26	Tripura	5534	5656	6828	8109	9658	11012	13195	15253	17459	NA
28	Uttar Pradesh	5066	5767	6331	7524	7776	8469	9065	9223	9749	9895
29	West Bengal	6756	7711	9041	9857	11682	13641	14817	16115	17769	NA

Source: Economic Survey 2003-04, Govt. of India

\*=Provisional Estimates, \*\*=Quick Estimates, \*\*\*=Advance Estimates



Refer Table B-14



**Table B-15**  
**PER CAPITA NET STATE DOMESTIC PRODUCT AT CONSTANT PRICES**  
*(Base Year 1993-94)*

*(In Rupees)*

Sl. No	State	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01*	2001-02**	2002-03***
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	11	12
1	Andhra Pradesh	7447	7739	8081	8538	8223	9173	9455	10213	10629	10699
2	Arunachal Pradesh	8612	8407	9531	8190	8110	8053	7761	8716	9505	NA
3	Assam	5715	5737	5740	5817	5816	5682	5793	5982	6065	6198
4	Bihar	3037	3306	2063	2625	2457	2566	2647	3178	3613	4189
5	Chathisgargh	6539	6445							7686	NA
6	Delhi	18021	19437	19709	20634	22921	23018	23017	25672	27110	28247
7	Goa	15602	15655	17520	18454	18000	21755	21372	22370	28557	
8	Gujarat	9796	11535	11798	13255	13065	13784	13833	13186	13865	13792
9	Haryana	11090	11617	11762	12726	12600	13052	13759	14623	14463	14867
10	Himachal Pradesh	7870	8489	8772	8608	8942	9293	10003	9988	11601	12061
11	Jammu & Kashmir	6543	6619	7087	7031	7184	7350	7411	7440		
12	Jharkhand	5898	6056							7679	8196
13	Karnataka	7838	8097	8527	9023	9449	10585	10941	11974	11641	11945
14	<b>Kerala</b>	<b>7938</b>	<b>8516</b>	<b>8718</b>	<b>9014</b>	<b>9101</b>	<b>9643</b>	<b>10192</b>	<b>10404</b>	<b>10838</b>	<b>11527</b>
15	Madhya Pradesh	6577	6539	5074	5233	5407	5661	6142	5364	7790	7346
16	Maharashtra	12183	12158	13410	13759	14313	14623	15813	15145	15051	15654
17	Manipur	5833	5565	5650	5667	5970	5841	6375	6164	6819	6969
18	Meghalaya	6720	6705	7694	7293	7491	7983	8333	8833	9662	9886
19	Mizoram	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Nagaland	9129	9410	10396	10524	11007	10094	9782	13242		
21	Orissa	4797	4913	5179	4780	5408	5519	5804	5770	6150	5872
22	Punjab	12710	12784	13320	13741	13915	14470	14983	15407	15416	
23	Rajasthan	6182	7134	7371	7927	8720	8834	8782	8516	8953	8066
24	Sikkim	7550	7113	7766	8347	9216	9736	9582			
25	TamilNadu	8943	9939	10268	10444	11206	11596	12125	12973	13172	13038
26	Tripura	5350	5107	5682	5775	6162	6517	6843	7930	10420	
27	Utharanchal	NA	NA							7758	
28	Uttar Pradesh	5050	5188	5132	5427	5249	5201	5482	5515	5965	6087
29	West Bengal	6756	7094	7593	7934	8469	8880	9381	9905	10447	11017

\* = Provisional Estimate, \*\*=Quick Estimate,\*\*\*=Advance Estimate

Source:Central Statistical Organisation

**Table B-16(a)**  
**DEBT OUTSTANDING-GSDP RATIO**

Sl.No	States	At end of March							
		1996	1997	1998	1999	2000	2001	2002	2003RE
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	0.190	0.191	0.208	0.208	0.235	0.259	0.281	0.313
2	Arunachal Pradesh	0.535	0.580	0.582	0.567	0.567	0.546		
3	Assam	0.281	0.278	0.272	0.267	0.303	0.340	0.365	
4	Bihar	0.677	0.559	0.599	0.597	0.669	0.731	0.771	0.797
5	Chathisgarh								
6	Delhi	0.053	0.070	0.082	0.087	0.104	0.122		
7	Goa	0.352	0.323	0.286	0.277	0.285	0.321	0.366	
8	Gujarat	0.155	0.149	0.166	0.178	0.216	0.266	0.290	0.338
9	Haryana	0.194	0.183	0.197	0.218	0.239	0.245	0.267	
10	Himachal Pradesh	0.454	0.442	0.449	0.534	0.540	0.608		
11	Jammu & Kashmir	0.565	0.556	0.569	0.504	0.566	0.594		
12	Jharkhand								
13	Karnataka	0.176	0.174	0.181	0.176	0.195	0.210	0.248	
14	<b>Kerala</b>	<b>0.261</b>	<b>0.257</b>	<b>0.260</b>	<b>0.279</b>	<b>0.311</b>	<b>0.317</b>	<b>0.354</b>	<b>0.371</b>
15	Madhya Pradesh	0.257	0.254	0.267	0.280	0.304	0.362	0.373	0.425
16	Maharashtra	0.116	0.123	0.133	0.146	0.159	0.173	0.195	0.215
17	Manipur	0.349	0.313	0.390	0.441	0.446	0.474	0.471	
18	Meghalaya	0.216	0.220	0.224	0.242	0.265	0.289	0.308	
19	Mizoram	0.445	0.472	0.528	0.586	0.627			
20	Nagaland	0.518	0.525	0.511	0.578	0.645			
21	Orissa	0.353	0.421	0.392	0.442	0.505	0.605	0.584	
22	Punjab	0.353	0.345	0.354	0.374	0.379	0.407	0.459	
23	Rajasthan	0.258	0.254	0.256	0.289	0.333	0.401	0.408	0.483
24	Sikkim	0.574	0.566	0.548	0.645	0.806			
25	Tamil Nadu	0.160	0.158	0.157	0.164	0.187	0.209	0.220	
26	Tripura	0.370	0.354	0.341	0.364	0.429	0.489		
27	Uttharanchal								
28	Uttar Pradesh	0.282	0.269	0.292	0.315	0.352	0.367	0.404	0.431
29	West Bengal	0.208	0.221	0.225	0.248	0.289	0.337	0.372	0.414
	<b>All States</b>	0.171	0.175	0.176	0.195	0.222	0.241		

**Debt:** Internal Debt + Loans and Advances from Central Government+ Provident Fund etc.

Sources: Handbook of Statistics on State Government Finances , RBI 2004, CSO and DES, Kerala

**Table B-16(b)**  
**DEBT OUTSTANDING-- ALL STATES**

(In Crores)

Sl. No	States	At end of March							
		1991	1998	1999	2000	2001	2002	2003 R.E.*	2004 B.E.*
1	2	3	4	5	6	7	8	9	10
	Andhra Pradesh	6743	19969	23905	29114	35651	42492	50377	57574
2	Arunachal Pradesh	340	779	866	906	973	989	1064	1118
3	Assam	4235	6212	6837	8573	10199	11832	13599	15043
4	Bihar	9231	20164	23193	28353	33818	39324	44875	49882
5	Chathisgarh								
6	Delhi	...	3370	4077	5472	7048	8900	11120	13254
7	Goa	846	1409	1682	1921	2258	2623	3003	3449
8	Gujarat	6230	15061	18562	22984	29786	36938	46771	55318
9	Haryana	2821	7631	9496	11556	13179	15983	17486	19712
10	Himachal Pradesh	1297	3966	5714	6473	7871	9254	11249	13035
11	Jammu & Kashmir	3575	5857	6335	7743	8760	9708	11002	11916
12	Jharkhand								
13	Karnataka	4633	12945	15443	18725	22158	27166	32021	38091
14	Kerala	4442	12869	15700	20176	23919	26951	29987	33708
15	Madhya Pradesh	6525	16040	19267	23090	26282	30313	35251	40888
16	Maharashtra	9850	25870	31176	38300	44680	52795	63543	71759
17	Manipur	354	865	1150	1422	1692	1691	2272	2463
18	Meghalaya	207	562	712	874	1047	1225	1469	1737
19	Mizoram	122	594	730	883	1100	1345	1609	1793
20	Nagaland	438	1186	1378	1644	1908	2235	2580	2904
21	Orissa	4531	12402	15057	18308	22015	25278	29246	33756
22	Punjab	6859	17216	20877	23662	27830	32496	37060	42057
23	Rajasthan	5736	16431	21108	26683	30641	36573	42223	48714
24	Sikkim	143	356	504	678	731	808	862	908
25	Tamil Nadu	5501	16283	19582	23839	28686	32691	39753	44834
26	Tripura	476	1126	1389	1780	2210	2632	3272	3831
27	Uttharanchal								
28	Uttar Pradesh	15198	40007	48624	59970	66401	76171	87490	104079
29	West Bengal	7870	22041	28617	37006	47249	58275	69241	79575
	<b>All States</b>	<b>108203</b>	<b>281211</b>	<b>341981</b>	<b>420135</b>	<b>498092</b>	<b>586687</b>	<b>688421</b>	<b>791400</b>

Debt: Internal Debt + Loans and Advances from Central Government+ Provident Fund etc.

Source: Handbook of Statistics on State Government Finances, RBI, 2004

**Table B-17**  
**SHARE OF INCOME TAX TO EACH STATE**  
**PERCENTAGE SHARE OF DIVISIBLE POOL OF THE INCOME TAX ASSIGNED TO EACH STATE**  
**BY FINANCE COMMISSION**

Sl.No	State	I	II	III	IV	V	VI	VII	VIII	IX	X	XI
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	4.5	8.12	7.71	7.37	8.01	7.76	8.023	8.187	8.208	8.465	7.701
2	Arunachal Pradesh	..	..	..	..	..	..	..	..	0.073	0.170	0.244
3	Assam	2.25	2.44	2.44	2.44	2.67	2.54	2.522	2.789	2.631	2.784	3.285
4	Bihar	9.75	9.94	9.33	9.04	9.99	9.61	9.54	12.08	12.418	12.861	14.597
5	Goa	..	..	..	..	..	..	..	..	0.110	0.180	0.206
6	Gujarat	1.75	..	4.74	5.29	5.13	5.55	5.959	4.409	4.550	4.046	2.821
7	Haryana	0.75	..	..	..	1.75	1.77	1.819	1.074	1.244	1.238	0.944
8	Himachal Pradesh	1	..	..	..	..	0.6	0.595	0.555	0.595	0.704	0.683
9	Jammu&Kashmir	..	1.13	0.7	0.73	0.79	0.81	0.818	0.888	0.695	1.097	1.290
10	Karnataka	2.25	5.14	5.13	5.14	5.4	5.33	5.412	4.979	4.928	5.339	4.930
<b>11</b>	<b>Kerala</b>	<b>2.5</b>	<b>3.64</b>	<b>3.55</b>	<b>3.59</b>	<b>3.83</b>	<b>3.92</b>	<b>3.95</b>	<b>3.76</b>	<b>3.729</b>	<b>3.875</b>	<b>3.057</b>
12	Madhya Pradesh	5.25	6.72	6.41	6.47	7.09	7.3	7.356	8.379	8.185	8.290	8.838
13	Maharashtra	17.5	15.97	13.45	14.3	11.34	11.05	10.95	8.392	8.191	6.126	4.632
14	Manipur	..	..	..	..	..	0.18	0.188	0.22	0.171	0.282	0.366
15	Meghalaya	..	..	..	..	..	0.18	0.178	0.184	0.208	0.283	0.342
16	Mizoram	..	..	..	..	..	..	..	..	0.073	0.149	0.198
17	Nagaland	..	..	..	0.07	0.08	0.09	0.035	0.933	0.096	0.181	0.220
18	Orissa	3.5	3.73	3.44	3.4	3.75	3.73	3.739	4.202	4.326	4.495	5.056
19	Punjab	3.25	4.24	4.49	4.36	2.55	2.75	2.714	1.744	1.706	1.461	1.147
20	Rajasthan	3.5	4.09	3.97	3.97	4.34	4.5	4.364	4.545	4.836	5.551	5.473
21	Sikkim	..	..	..	..	..	..	..	0.035	0.030	0.126	0.184
22	Tamilnadu	15.25	8.4	8.13	8.34	8.18	7.94	8.05	7.565	7.931	6.637	5.385
23	Tripura	..	..	..	..	..	0.27	0.258	0.269	0.303	0.378	0.487
24	Uttar Pradesh	15.75	16.36	14.42	14.6	16.01	15.23	15.43	17.91	16.787	17.811	19.798
25	West Bengal	11.25	10.08	12.09	10.9	9.11	8.89	8.018	7.8	7.976	7.471	8.116
	<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Finance Commission Reports