

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**DEPARTMENT OF ECONOMIC AFFAIRS**

**EXPLANATORY MEMORANDUM AS TO THE ACTION TAKEN ON THE  
RECOMMENDATIONS MADE BY THE NINTH FINANCE COMMISSION IN ITS SECOND  
REPORT SUBMITTED TO THE PRESIDENT ON 18TH DECEMBER, 1989.**

The Second Report of the Ninth Finance Commission covering the five years period commencing from the 1st of April, 1990 together with the Explanatory Memorandum on the action taken on the recommendations of the Commission is being laid on the Table of the House, in pursuance of Article 281 of the Constitution. A summary of the Commission's main recommendations relating to devolution of taxes and duties to the States, grants-in-aid under Article 275 of the Constitution, financing of relief expenditure and debt relief to the States and other matters, is appended to this memorandum.

**2. A—SHARES OF CENTRAL TAXES AND DUTIES**

For the period of five years commencing from the 1st of April, 1990, recommendations contained in the Second Report of the Finance Commission relating to sharing of Income-tax, Union Duties of excise, additional excise duties in lieu of States's sales tax, have been accepted. The recommendation of the Commission relating to grants in lieu of the repealed tax on railway passenger fares has also been accepted by Government.

**3. B—GRANTS-IN-AID OF THE REVENUES OF STATES UNDER THE  
SUBSTANTIVE PROVISION OF ARTICLE 275 OF THE CONSTITUTION**

*(i) Grants-in-aid to cover non-Plan gap on Revenue Account:*

The Government have accepted the recommendations contained in the Second Report of the Commission for payment of grants-in-aid of the revenues of certain States under the substantive provision of Article 275(I) of the Constitution towards meeting their non-Plan revenue gap as assessed by the Commission for the five years 1990-95.

*(ii) Grants-in-aid to cover part-of deficits on Plan Revenue Account:*

The Government have accepted the recommendations of the Commission for the payment of grant-in-aid to certain States to cover a part of the deficit of such State Governments on plan account for the five years commencing from the 1st of April, 1990. These grants will be taken into account by the Planning Commission as a resource for financing the States' Plans.

**4. C—RECOMMENDATIONS ON OTHER TERMS OF REFERENCES**

*(i) Financing of Relief Expenditure:* The Government have accepted, in principle, the recommendations of the Commission relating to financing of relief expenditure and setting up of a Calamity Relief Fund in each of the States. The arrangements for the custody and operation of the Fund will be separately worked out in consultation with the Comptroller & Auditor General of India and the Reserve Bank of India.

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The recommendation of the Commission on grants to the Madhya Pradesh Government for the Bhopal Gas Leak disaster will be considered as a part of the general scheme for providing interim compensation to gas leak victims.

*(ii) Debt Relief:* The Government have accepted the recommendations of the Commission in regard to rescheduling/write off of certain loans outstanding against State Governments and elongation of the maturity period of future Central loan for State Plans from 15 years to 20 years with 50 per cent loans enjoying a grace period of 5 years have been accepted. The other recommendations on debt relief requiring indepth examination will be considered in due course.

5.

**D—NOTE OF DISSENT**

The Report of the Commission has appended to it a Note of Dissent on certain recommendations. The Government have carefully considered the note and decided to accept the recommendations of the majority as indicated in paras 2, 3 and 4 above.

6.

**E—IMPLEMENTATION**

The Commission's recommendations fall in three categories:

- (i) Those to be implemented by an Order of the President
- (ii) Those to be implemented by Law of Parliament
- (iii) Those to be implemented by executive orders.

The recommendations under Article 270 and 275(1) of the Constitution relating to income tax and grants-in-aid respectively fall in the first category and the necessary order will be submitted to the President for approval. Recommendations relating to distribution of Union Excise duties including Additional Duties of Excise in lieu of sales tax (Under Article 272 of the Constitution) fall in the second category. Necessary legislation will be promoted for implementing them. The recommendations relating to distribution of grants to States in lieu of tax on railway passenger fares and resheduling of Central Loans will be implemented by executive order.

7. The Commission has made certain other recommendations in the Report. These do not require any immediate action and will be considered in due course.

*New Delhi*  
*March 12, 1990*

**Madhu Dandavate**  
*Minister of Finance*

## SUMMARY OF IMPORTANT RECOMMENDATIONS AND OBSERVATIONS

Important recommendations and observations are set out below:

### I. INCOME TAX

(1) Out of net distributable proceeds, a sum equal to 1.437 per cent shall be deemed to represent the proceeds attributable to the Union Territories;

(2) Eighty-five per cent of the divisible pool of Income Tax should be assigned to the States; and

(3) The distribution amongst the States inter se of the share assigned to the States in each financial year during 1990-95 should be on the basis of the percentages shown in table below:

| States               | Percentage Share | States            | Percentage Share |
|----------------------|------------------|-------------------|------------------|
| 1. Andhra Pradesh    | 8.208            | 14. Manipur       | 0.171            |
| 2. Arunachal Pradesh | 0.073            | 15. Meghalaya     | 0.208            |
| 3. Assam             | 2.631            | 16. Mizoram       | 0.073            |
| 4. Bihar             | 12.418           | 17. Nagaland      | 0.096            |
| 5. Goa               | 0.110            | 18. Orissa        | 4.326            |
| 6. Gujarat           | 4.550            | 19. Punjab        | 1.706            |
| 7. Haryana           | 1.244            | 20. Rajasthan     | 4.836            |
| 8. Himachal Pradesh  | 0.595            | 21. Sikkim        | 0.030            |
| 9. Jammu and Kashmir | 0.695            | 22. Tamil Nadu    | 7.931            |
| 10. Karnataka        | 4.928            | 23. Tripura       | 0.303            |
| 11. Kerala           | 3.729            | 24. Uttar Pradesh | 16.787           |
| 12. Madhya Pradesh   | 8.185            | 25. West Bengal   | 7.976            |
| 13. Maharashtra      | 8.191            | Total             | 100.000          |

### II. ADDITIONAL DUTIES OF EXCISE IN LIEU OF SALES TAX

The net proceeds of Additional Excise Duties on Textiles, sugar and tobacco should be distributed on the following basis:

(a) A sum equal to 1.903 per cent of such net proceeds be retained by the Central Government as attributable to the Union Territories;

(b) The balance should be distributed amongst the States in accordance with the percentages given below:

| States               | Percentage Share | States            | Percentage Share |
|----------------------|------------------|-------------------|------------------|
| 1. Andhra Pradesh    | 7.680            | 14. Manipur       | 0.213            |
| 2. Arunachal Pradesh | 0.107            | 15. Meghalaya     | 0.190            |
| 3. Assam             | 2.743            | 16. Mizoram       | 0.668            |
| 4. Bihar             | 8.317            | 17. Nagaland      | 0.120            |
| 5. Goa               | 0.228            | 18. Orissa        | 3.486            |
| 6. Gujarat           | 5.905            | 19. Punjab        | 2.533            |
| 7. Haryana           | 2.317            | 20. Rajasthan     | 4.689            |
| 8. Himachal Pradesh  | 0.621            | 21. Sikkim        | 0.052            |
| 9. Jammu and Kashmir | 0.929            | 22. Tamil Nadu    | 7.064            |
| 10. Karnataka        | 5.865            | 23. Tripura       | 0.278            |
| 11. Kerala           | 3.723            | 24. Uttar Pradesh | 14.657           |
| 12. Madhya Pradesh   | 7.164            | 25. West Bengal   | 6.5              |
| 13. Maharashtra      | 11.886           | Total             | 100.000          |

### III. GRANTS IN LIEU OF TAX ON RAILWAY PASSENGER FARES

(1) The annual quantum of the grant in lieu of the repealed Tax on Railway Passenger Fares should be fixed at Rs. 150 crore in each of the years 1990-91 to 1994-95.

(2) The grant to be made available be distributed amongst the States as under:

| States               | Percentage Share | States            | Percentage Share |
|----------------------|------------------|-------------------|------------------|
| 1. Andhra Pradesh    | 7.484            | 14. Manipur       | 0.013            |
| 2. Arunachal Pradesh | 0.008            | 15. Meghalaya     | 0.040            |
| 3. Assam             | 1.509            | 16. Mizoram       | -                |
| 4. Bihar             | 8.266            | 17. Nagaland      | 0.165            |
| 5. Goa               | 0.133            | 18. Orissa        | 1.614            |
| 6. Gujarat           | 5.717            | 19. Punjab        | 3.110            |
| 7. Haryana           | 1.637            | 20. Rajasthan     | 4.579            |
| 8. Himachal Pradesh  | 0.098            | 21. Sikkim        | 0.004            |
| 9. Jammu and Kashmir | 0.520            | 22. Tamil Nadu    | 6.893            |
| 10. Karnataka        | 3.271            | 23. Tripura       | 0.042            |
| 11. Kerala           | 3.562            | 24. Uttar Pradesh | 15.437           |
| 12. Madhya Pradesh   | 6.061            | 25. West Bengal   | 7.203            |
| 13. Maharashtra      | 22.634           | Total             | 100.000          |

#### IV UNION DUTIES OF EXCISE

(1) The divisible pool of Union Duties of Excise should include the net proceeds of all Excise Duties including Special Excise Duties but excluding duties collected under the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, and the earmarked cesses.

(2) The States' share in the net proceeds of shareable Union Excise Duties shall be 45 per cent.

(3) The percentage share of each State in the shareable Excise Duties in each of the years 1990-91 to 1994-95 should be as given below:

| States               | Percentage Share | States            | Percentage Share |
|----------------------|------------------|-------------------|------------------|
| 1. Andhra Pradesh    | 7.170            | 14. Manipur       | 1.174            |
| 2. Arunachal Pradesh | 0.897            | 15. Meghalaya     | 0.891            |
| 3. Assam             | 3.810            | 16. Mizoram       | 1.109            |
| 4. Bihar             | 11.028           | 17. Nagaland      | 1.348            |
| 5. Goa               | 0.523            | 18. Orissa        | 5.358            |
| 6. Gujarat           | 3.183            | 19. Punjab        | 1.362            |
| 7. Haryana           | 1.099            | 20. Rajasthan     | 5.524            |
| 8. Himachal Pradesh  | 1.943            | 21. Sikkim        | 0.260            |
| 9. Jammu and Kashmir | 3.548            | 22. Tamil Nadu    | 6.379            |
| 10. Karnataka        | 4.104            | 23. Tripura       | 1.556            |
| 11. Kerala           | 3.087            | 24. Uttar Pradesh | 15.638           |
| 12. Madhya Pradesh   | 7.224            | 25. West Bengal   | 6.600            |
| 13. Maharashtra      | 5.185            | Total             | 100.000          |

#### V. FINANCING OF RELIEF EXPENDITURE

(1) The existing arrangements for financing relief expenditure should be replaced by a new one under which the States will have much greater autonomy and accountability.

(2) A Calamity Relief Fund should be constituted for each State with the following amount in each year.

| States               | (Rs. Crore)<br>Amount | States            | (Rs. Crore)<br>Amount |
|----------------------|-----------------------|-------------------|-----------------------|
| 1. Andhra Pradesh    | 86                    | 14. Manipur       | 1                     |
| 2. Arunachal Pradesh | 2                     | 15. Meghalaya     | 2                     |
| 3. Assam             | 30                    | 16. Mizoram       | 1                     |
| 4. Bihar             | 35                    | 17. Nagaland      | 1                     |
| 5. Goa               | 1                     | 18. Orissa        | 47                    |
| 6. Gujarat           | 85                    | 19. Punjab        | 28                    |
| 7. Haryana           | 17                    | 20. Rajasthan     | 124                   |
| 8. Himachal Pradesh  | 18                    | 21. Sikkim        | 3                     |
| 9. Jammu and Kashmir | 12                    | 22. Tamil Nadu    | 39                    |
| 10. Karnataka        | 27                    | 23. Tripura       | 3                     |
| 11. Kerala           | 31                    | 24. Uttar Pradesh | 90                    |
| 12. Madhya Pradesh   | 37                    | 25. West Bengal   | 40                    |
| 13. Maharashtra      | 44                    | Total             | 804                   |

(3) Government of India shall contribute to the Calamity Relief Fund of each State to the extent of 75 per cent in the form of non-Plan grant. The balance 25 per cent shall be contributed by each State out of its own resources. The contribution to the Fund will be made by Governments in quarterly instalments.

(4) The Relief Fund would have existence outside the general revenues of the State and will be deposited in a nationalised bank.

(5) A State-level Committee headed by the Chief Secretary of the State and consisting of officials connected with the relief work and other experts shall be constituted by the State Government to administer the Calamity Relief Fund. The Committee will decide all matters connected with the financing of the relief expenditure, including variations in the norms of assistance.

(6) The yearly accretion to the Fund together with the interest accruing thereon would be used to meet all expenditure on calamities. No further Central assistance would be made available for the purpose. However, if in a particular year the money required is more than the balance available in the Fund, the State may draw 25 per cent of the Centre's contribution due to it in the following year in advance. (The Central Government may, at its discretion, allow higher percentage of advance also).

(7) The balance left in the Fund unspent at the end of fifth year (i.e. 1994-95) will be available for being used as a Plan resource.

(8) All calamities such as drought, flood, cyclone and fire which qualified for relief assistance in the past will continue to be covered in the present scheme. The distinction between drought and other calamities like flood, cyclone etc. will be dispensed with.

(9) The Centre should constitute an Expert Group to monitor relief work done in States utilising the Calamity Relief Fund and also to give such advice as it deems appropriate to the State agencies involved in relief work.

(10) The Centre should contribute 75 per cent of the relief expenditure (over and above its contribution to the Calamity Relief Fund) of Rs. 163 crore on relief and rehabilitation of gas victims in Bhopal, during 1990-95 by way of non-Plan grant. The balance 25 per cent will be borne by the Government of Madhya Pradesh.

## VI. GRANTS-IN-AID

(1) To cover the net five-year (1990-95) deficits on non-Plan revenue account and part of the deficits on plan revenue account, the following States be paid the sums specified against each of them as grants-in-aid of their revenues in the respective years indicated in the table below, under the substantive part of Clause (1) of Article 275 of the Constitution:

(Rs. Crore)

| States               | Total           |                |                |                |                |                |
|----------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
|                      | 1990-95<br>(1)  | 1990-91<br>(2) | 1991-92<br>(3) | 1992-93<br>(4) | 1993-94<br>(5) | 1994-95<br>(6) |
| 1. Andhra Pradesh    | 341.25          | 46.07          | 54.60          | 66.54          | 78.49          | 95.55          |
| 2. Arunachal Pradesh | 302.79          | 57.65          | 59.45          | 60.76          | 61.48          | 63.45          |
| 3. Assam             | 874.23          | 205.61         | 179.68         | 172.87         | 161.42         | 154.65         |
| 4. Bihar             | 1374.27         | 185.53         | 219.88         | 267.98         | 316.08         | 384.80         |
| 5. Goa               | 166.58          | 33.66          | 33.31          | 33.06          | 32.88          | 33.67          |
| 6. Himachal Pradesh  | 523.09          | 113.75         | 109.67         | 104.50         | 98.32          | 96.85          |
| 7. Jammu & Kashmir   | 1096.42         | 210.99         | 213.60         | 224.35         | 220.87         | 226.61         |
| 8. Kerala            | 412.54          | 55.69          | 66.01          | 80.45          | 94.88          | 115.51         |
| 9. Madhya Pradesh    | 1047.81         | 141.45         | 167.65         | 204.32         | 241.00         | 293.39         |
| 10. Manipur          | 371.65          | 74.92          | 74.90          | 74.40          | 73.32          | 74.11          |
| 11. Meghalaya        | 256.18          | 58.88          | 50.32          | 51.27          | 48.54          | 47.17          |
| 12. Mizoram          | 379.79          | 74.75          | 76.22          | 76.16          | 76.43          | 76.23          |
| 13. Nagaland         | 458.67          | 92.26          | 92.48          | 93.88          | 90.54          | 89.51          |
| 14. Orissa           | 1082.98         | 146.20         | 173.28         | 211.18         | 249.09         | 303.23         |
| 15. Punjab           | 53.91           | 7.28           | 8.63           | 10.51          | 12.40          | 15.09          |
| 16. Rajasthan        | 1446.79         | 195.32         | 231.49         | 282.12         | 332.76         | 405.10         |
| 17. Sikkim           | 84.68           | 17.59          | 17.37          | 17.03          | 16.50          | 16.19          |
| 18. Tamil Nadu       | 43.79           | 5.91           | 7.01           | 8.54           | 10.07          | 12.26          |
| 19. Tripura          | 466.01          | 101.19         | 101.27         | 96.52          | 87.25          | 79.78          |
| 20. Uttar Pradesh    | 3235.10         | 436.74         | 517.62         | 630.84         | 744.07         | 905.33         |
| 21. West Bengal      | 998.65          | 134.82         | 159.78         | 194.74         | 229.69         | 279.62         |
| <b>Total</b>         | <b>15017.18</b> | <b>2396.26</b> | <b>2614.22</b> | <b>2962.02</b> | <b>3276.08</b> | <b>3768.60</b> |

(2) The following grants-in-aid may be paid to States in each of the five years commencing from 1st April, 1990, under the substantive portion of Clause (1) of Article 275 of the Constitution, towards the Centre's contribution to the Calamity Relief Fund.

| (Rs. Crore)          |                 | (Rs. Crore)       |                 |
|----------------------|-----------------|-------------------|-----------------|
| States               | Amount of Grant | States            | Amount of Grant |
| 1. Andhra Pradesh    | 64.50           | 14. Manipur       | 0.75            |
| 2. Arunachal Pradesh | 1.50            | 15. Meghalaya     | 1.50            |
| 3. Assam             | 22.50           | 16. Mizoram       | 0.75            |
| 4. Bihar             | 26.25           | 17. Nagaland      | 0.75            |
| 5. Goa               | 0.75            | 18. Orissa        | 35.25           |
| 6. Gujarat           | 63.75           | 19. Punjab        | 21.00           |
| 7. Haryana           | 12.75           | 20. Rajasthan     | 93.00           |
| 8. Himachal Pradesh  | 13.50           | 21. Sikkim        | 2.25            |
| 9. Jammu and Kashmir | 9.00            | 22. Tamil Nadu    | 29.25           |
| 10. Karnataka        | 20.25           | 23. Tripura       | 2.25            |
| 11. Kerala           | 23.25           | 24. Uttar Pradesh | 67.50           |
| 12. Madhya Pradesh   | 27.75           | 25. West Bengal   | 30.00           |
| 13. Maharashtra      | 33.00           | <b>Total</b>      | <b>603.00</b>   |

(3) An amount of Rs. 122.25 crore be paid to Madhya Pradesh by way of grants-in-aid of revenue in five equal instalments commencing from 1st April, 1990, under the substantive portion of Clause (1) of Article 275 of the Constitution, towards the expenditure on rehabilitation and relief of victims of Bhopal Gas Leak Tragedy.

(4) The present level of provision for Centrally Sponsored schemes is too high and efforts should be made to reduce gradually the proportion of this type of expenditure and add the savings to the amount of Central assistance for State and Union Territory Plans.

## VII. MERGER OF ADDITIONAL DUTIES OF EXCISE WITH BASIC DUTIES OF EXCISE

(1) The merger of Additional Duties of Excise with Basic Duties of Excise is not recommended, having regard to serious objections raised by almost all the major States to this proposal. As the tax rental arrangement was brought into being with the consent of the States, any major modification in the arrangements should also be brought about only with the consent of all the parties.

(2) During the report period, if in any year the ad valorem incidence of Additional Excise Duties falls short of the level of 10.8 per cent of the value of clearances, the short-fall should be made good by Government of India by providing equivalent amount by way of grant-in-aid to be distributed in the same manner as worked out for sharing the proceeds of Additional Duties of Excise.

## VIII DEBT RELIEF

(1) The formula of 70:30 for the apportionment of the Plan assistance in the case of non-Special Category States may be continued. But the loan component so worked out may be contributed from two sources - an amount equal to the grant portion may come in the form of Central loan and the balance may be made available by way of additional market borrowings.

(2) The Reserve Bank of India may work out a formula for amortisation of States' market borrowings.

(3) From 1990-91, the direct Central loans for State Plans should have a maturity period of 20 years with 50 per cent of the loans enjoying grace period of 5 years.

(4) There should be no change in the terms and conditions relating to the Central loans against the small savings collections.

(5) The entire external assistance received for externally-aided projects should, in all cases, be passed on to the States implementing those projects. No part of funds received exclusively for such projects should be withheld by the Centre.

(6) The loan and grant portion of the World Bank assistance to be passed on to States should also be in the ratio of 70:30 as in the case of general Plan assistance. However, while the loan portion should carry the same rate of interest as applicable to other Plan loans, the repayment period should be the same as applicable to the assistance received from the Bank.

(7) The entire amount of IDA assistance shall be passed on to States as loans carrying a rate of interest of 6 per cent per annum and repayment period of 30 years including a grace period of 5 years.

(8) The States with unduly low share in assistance for externally aided projects should be allocated a larger share of the 10 per cent of the Plan assistance reserved for 'Special problems' under the modified Gadgil formula.

(9) The Central loans obtained on Plan account by each of the three newly constituted States of Arunachal Pradesh, Goa and Mizoram, upto 1986-87 as Union Territories (as outstanding on 31st March 1990), in excess of what it would have received during that period by way of loan on the basis of the 90:10 or 30:70 formula applicable to States, should be written off.

(10) The loans given to States on account of drought during 1986-89 as outstanding on 31st March, 1989 shall be written off.

(11) The loans of Rs. 91.62 crore given to Madhya Pradesh during 1984-89 in connection with the Bhopal Gas Leak Tragedy shall be written off and repayment or payment on account thereof made already by the State Government by way of principal and interest shall be adjusted against other payments due from the State Government.

(12) A moratorium of 2 years (1990-92) on repayment of principal and payment of interest should be granted in respect of the special loans given to Punjab during 1984-89. Meanwhile, the Central Government should work out a suitable package of relief measures for the State.

(13) The State Plan loans advanced to States during the 5 years 1984-89 and outstanding as on 31st March, 1990 should be consolidated and rescheduled to 15 years in the case of all the States. During the first 5 years 1990-95, repayments should be less than due on existing basis to the extent of 10 per cent in the case of Andhra Pradesh, Karnataka, Madhya Pradesh, Maharashtra, Orissa, Tamil Nadu, Goa and Special Category States, 7.5 per cent in the case of Gujarat, Rajasthan and Uttar Pradesh and 5 per cent in the case of Bihar, Haryana, Kerala, Punjab and West Bengal.

## IX CONCLUDING OBSERVATIONS

(1) In the interregnum between two Finance Commissions, the present Finance Commission Division should be entrusted with studies and projects on different topics relevant to the work of the Finance Commission. For this purpose, the Division should be substantially strengthened.

(2) An advisory Committee should be constituted to guide the Finance Commission Division in its work and functions.

(3) With a view to treat Central and State Governments in a similar manner with regard to fiscal discipline, a convention should be developed limiting the extent of deficit financing by the Central Government, in any given year, to an amount determined in advance in consultation with the Reserve Bank of India. If under certain extraordinary circumstances the agreed upon limits are to be exceeded, the matter should be discussed in Parliament and its approval obtained.

(4) Specific steps should be taken to bring down the rate of growth of revenue expenditure in the immediate future. The policy regarding major subsidies should be reviewed.

(5) Measures should be taken to slow down the growth of public debt. Funds for investment in public enterprises other than those in the key infrastructure sectors like the Railways, should, to the extent possible, be obtained from outside the budget.

(6) A way may be found to cut out loans, grants and subsidies to the public enterprises which are continually making losses and which, according to reasonable expectations, cannot be revived and turned around.

**Supplementary Information/Data**  
**to**  
**Second Report**  
**of**  
**Ninth Finance Commission**



Long Term Growth Rates of Important Items of Tax Revenues and Non-Plan Revenue Expenditure of the Central Government during 1974-75 to 1989-90.

|                                    | Growth Rate<br>(Percent) |
|------------------------------------|--------------------------|
| I. Tax Revenues :                  | 14.64                    |
| 1. Income Tax                      | 10.19                    |
| 2. Corporation Tax                 | 12.88                    |
| 3. Excise Duties                   | 13.39                    |
| 4. Customs                         | 20.42                    |
| 5. Total Tax Revenues              | 14.64                    |
| II. Non-Plan Revenue Expenditure : | 17.04                    |
| 1. Interest Payments               | 21.16                    |
| 2. Defence Expenditure             | 13.08                    |
| 3. Subsidies -                     | 20.99                    |
| 4. Other non-plan expenditure      | 15.62                    |

Explanatory note on States' non-Plan revenue surplus / deficit

The non-Plan revenue surplus/deficit of the States' as assessed by the Ninth Finance Commission for the five-years 1990-95 is not comparable to such surplus or deficit assessed by earlier Commissions. Firstly, the tax revenues are not based on 1969-90 rates of taxes/duties. They have been arrived at normatively and therefore include an element of what is described as additional resource mobilisation. This additional resource mobilisation had been left out of the previous Finance Commissions' assessment. Secondly, the committed liability required to maintain the schemes completed by the end of Seventh Plan period has not been provided for under the non-Plan expenditures as was being done traditionally. The provisions made for revenue plan expenditure include an element of this liability. Thirdly, no provision has been made on non-plan side for upgradation/equalisation of the services. The plan expenditure assumed is supposed to take care of this aspect.

For knowing the estimates of non-Plan revenue surplus/deficit comparable to those worked out by earlier Commissions, tax revenues will have to be re-worked out at 1989-90 rates of taxes/duties and committed liability in respect of completed plan schemes will also have to be provided for.

Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)

|                             | STATE ANDHRA PRADESH |           |           |           |           | (Rs. crores)       |
|-----------------------------|----------------------|-----------|-----------|-----------|-----------|--------------------|
|                             | 1990-91              | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 |
|                             | (1)                  | (2)       | (3)       | (4)       | (5)       | (6)                |
| I. Revenue Receipts         |                      |           |           |           |           |                    |
| 1. Tax Revenue              | 2707.43              | 2973.26   | 3265.19   | 3585.78   | 3937.85   | 16469.51           |
|                             | (2670.73)            | (2974.88) | (3314.00) | (3692.12) | (4113.72) | (16765.45)         |
| 2. Non-Tax Revenue          | 425.91               | 466.83    | 507.78    | 551.90    | 597.42    | 2549.84            |
| 3. Non-Plan Grants          | 5.18                 | 5.54      | 5.93      | 6.34      | 6.79      | 29.78              |
| 4. Total - I                | 3138.52              | 3445.63   | 3778.90   | 4144.02   | 4542.06   | 19049.13           |
| II. Revenue Expenditure     |                      |           |           |           |           |                    |
| 1. Category (ii) items      | 1927.48              | 2062.42   | 2207.48   | 2363.46   | 2531.21   | 11092.05           |
|                             | (2104.19)            | (2253.46) | (2413.35) | (2584.62) | (2768.10) | (12123.72)         |
| 2. Others                   | 1611.45              | 1769.45   | 1944.81   | 2139.66   | 2410.11   | 9875.48            |
| 3. Total - II               | 3538.93              | 3831.87   | 4152.29   | 4503.12   | 4941.32   | 20967.53           |
| III. Surplus/Deficit (I-II) | ↪ 400.41             | ↪ 386.24  | ↪ 373.39  | ↪ 359.10  | ↪ 399.26  | ↪ 1918.40          |
| IV. Adjustment              | ↪ 73.57              | ↪ 73.57   | ↪ 73.57   | ↪ 73.57   | ↪ 73.57   | ↪ 367.85           |
| V. Surplus/Deficit (III+IV) | ↪ 473.98             | ↪ 459.81  | ↪ 446.96  | ↪ 432.67  | ↪ 472.83  | ↪ 2286.25          |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)

|                                    | STATE BIHAR          |                      |                      |                      |                      |                        | STATE GUJARAT        |                      |                      |                      |                      |                        | (Rs. crores) |     |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|--------------|-----|
|                                    | 1990-91              | 1991-92              | 1992-93              | 1993-94              | 1994-95              | Total<br>1990 - 95     | 1990-91              | 1991-92              | 1992-93              | 1993-94              | 1994-95              | Total<br>1990 - 95     | (1)          | (2) |
| (0)                                | (1)                  | (2)                  | (3)                  | (4)                  | (5)                  | (6)                    | (1)                  | (2)                  | (3)                  | (4)                  | (5)                  | (6)                    | (1)          | (2) |
| <b>I. Revenue Receipts</b>         |                      |                      |                      |                      |                      |                        |                      |                      |                      |                      |                      |                        |              |     |
| 1. Tax Revenue                     | 997.02<br>(1039.82)  | 1134.06<br>(1156.98) | 1289.95<br>(1287.62) | 1467.26<br>(1433.28) | 1668.95<br>(1595.70) | 6557.24<br>(6563.40)   | 2088.85<br>(2076.43) | 2325.19<br>(2312.37) | 2588.27<br>(2575.44) | 2881.12<br>(2868.76) | 3207.11<br>(3195.81) | 13090.54<br>(13028.91) |              |     |
| 2. Non-Tax Revenue                 | 867.71               | 952.59               | 1041.07              | 1133.99              | 1231.49              | 5226.85                | 550.31               | 599.50               | 649.44               | 711.03               | 764.59               | 3274.87                |              |     |
| 3. Non-Plan Grants                 | 14.45                | 15.46                | 16.54                | 17.70                | 18.93                | 83.08                  | 3.77                 | 4.03                 | 4.31                 | 4.61                 | 4.94                 | 21.66                  |              |     |
| 4 Total - I                        | 1879.18              | 2102.11              | 2347.56              | 2618.95              | 2919.37              | 11867.17               | 2642.93              | 2928.72              | 3242.02              | 3596.76              | 3976.64              | 16387.07               |              |     |
| <b>II. Revenue Expenditure</b>     |                      |                      |                      |                      |                      |                        |                      |                      |                      |                      |                      |                        |              |     |
| 1. Category (ii) items             | 1921.53<br>(1976.31) | 2065.83<br>(2114.91) | 2222.77<br>(2263.22) | 2393.56<br>(2421.93) | 2579.58<br>(2591.79) | 11183.27<br>(11356.16) | 1745.72<br>(1756.22) | 1858.74<br>(1879.47) | 1980.17<br>(2011.28) | 2110.71<br>(2152.55) | 2251.13<br>(2303.64) | 9946.47<br>(10103.26)  |              |     |
| 2. Others                          | 1294.95              | 1363.58              | 1502.37              | 1655.94              | 1848.09              | 7664.92                | 919.58               | 1020.72              | 1133.97              | 1260.88              | 1432.94              | 5768.09                |              |     |
| 3. Total - II                      | 3216.48              | 3429.41              | 3725.14              | 4049.50              | 4427.67              | 18848.20               | 2665.30              | 2879.46              | 3114.14              | 3371.59              | 3684.07              | 15714.56               |              |     |
| <b>III. Surplus/Deficit (I-II)</b> | ↖ 1337.30            | ↖ 1327.30            | ↖ 1377.58            | ↖ 1430.55            | ↖ 1508.30            | ↖ 6981.03              | ↖ 22.37              | ↖ 49.26              | ↖ 127.88             | ↖ 225.17             | ↖ 292.57             | ↖ 672.51               |              |     |
| <b>IV Adjustment</b>               | ↖ 22.87              | ↖ 22.87              | ↖ 22.87              | ↖ 22.87              | ↖ 22.87              | ↖ 114.35               | ↖ 21.85              | ↖ 21.85              | ↖ 21.85              | ↖ 21.85              | ↖ 21.85              | ↖ 109.25               |              |     |
| <b>V Surplus/Deficit (III+IV)</b>  | ↖ 1360.17            | ↖ 1350.17            | ↖ 1400.45            | ↖ 1453.42            | ↖ 1531.17            | ↖ 7095.38              | ↖ 44.22              | ↖ 27.41              | ↖ 106.03             | ↖ 203.32             | ↖ 270.72             | ↖ 563.26               |              |     |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

(Rs. crores)

|                                    | STATE HARYANA |            |            |            |            |                    | STATE KARNATAKA |           |            |            |            |                    |
|------------------------------------|---------------|------------|------------|------------|------------|--------------------|-----------------|-----------|------------|------------|------------|--------------------|
|                                    | 1990-91       | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 | 1990-91         | 1991-92   | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 |
| (0)                                | (1)           | (2)        | (3)        | (4)        | (5)        | (6)                | (1)             | (2)       | (3)        | (4)        | (5)        | (6)                |
| <b>I. Revenue Receipts</b>         |               |            |            |            |            |                    |                 |           |            |            |            |                    |
| 1. Tax Revenue                     | 958.45        | 1078.47    | 1213.53    | 1365.49    | 1536.49    | 6152.43            | 2047.30         | 2294.92   | 2572.48    | 2883.62    | 3232.38    | 13030.70           |
|                                    | (950.32)      | (1059.21)  | (1180.63)  | (1316.00)  | (1466.95)  | (5973.11)          | (2079.19)       | (2316.57) | (2581.25)  | (2876.36)  | (3205.41)  | (13058.78)         |
| 2. Non-Tax Revenue                 | 135.54        | 150.04     | 171.93     | 198.34     | 226.88     | 882.73             | 450.50          | 491.03    | 531.93     | 574.02     | 617.60     | 2665.00            |
| 3. Non-Plan Grants                 | 2.54          | 2.71       | 2.90       | 3.11       | 3.32       | 14.58              | 27.82           | 29.77     | 31.85      | 34.08      | 36.47      | 159.99             |
| 4. Total - I                       | 1096.53       | 1231.22    | 1388.36    | 1566.94    | 1766.69    | 7049.74            | 2525.62         | 2815.72   | 3136.26    | 3491.72    | 3886.45    | 15855.77           |
| <b>II. Revenue Expenditure</b>     |               |            |            |            |            |                    |                 |           |            |            |            |                    |
| 1. Category (ii) items             | 527.36        | 564.84     | 605.31     | 649.04     | 696.31     | 3042.86            | 1563.07         | 1679.43   | 1804.95    | 1940.35    | 2086.46    | 9074.26            |
|                                    | (555.89)      | (594.81)   | (636.46)   | (681.03)   | (728.72)   | (3196.91)          | (1618.38)       | (1733.90) | (1857.71)  | (1970.39)  | (2132.61)  | (9332.99)          |
| 2. Others                          | 377.26        | 426.23     | 493.26     | 547.14     | 622.29     | 2466.18            | 958.69          | 1058.85   | 1170.25    | 1296.59    | 1472.31    | 5957.39            |
| 3. Total - II                      | 904.62        | 991.07     | 1098.57    | 1196.18    | 1318.60    | 5509.04            | 2521.76         | 2738.28   | 2975.90    | 3236.94    | 3558.77    | 15031.65           |
| <b>III. Surplus/Deficit (I-II)</b> | (*) 191.91    | (*) 240.15 | (*) 289.79 | (*) 370.76 | (*) 448.09 | (*) 1540.70        | (*) 3.86        | (*) 77.44 | (*) 160.36 | (*) 254.78 | (*) 327.68 | (*) 824.12         |
| <b>IV. Adjustment</b>              | (*) 33.34     | (*) 33.34  | (*) 33.34  | (*) 33.34  | (*) 33.34  | (*) 166.70         | (*) 23.07       | (*) 23.07 | (*) 23.07  | (*) 23.07  | (*) 23.07  | (*) 115.35         |
| <b>V. Surplus/Deficit (III+IV)</b> | (*) 158.57    | (*) 206.81 | (*) 256.45 | (*) 337.42 | (*) 414.75 | (*) 1374.00        | (*) 19.21       | (*) 54.37 | (*) 137.29 | (*) 231.71 | (*) 304.61 | (*) 708.77         |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

**STATE KERALA**

**STATE MADHYA PRADESH**

*(Rs. crores)*

|                                    | STATE KERALA |           |           |           |           |                    | STATE MADHYA PRADESH |           |           |           |           |                    |
|------------------------------------|--------------|-----------|-----------|-----------|-----------|--------------------|----------------------|-----------|-----------|-----------|-----------|--------------------|
|                                    | 1990-91      | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 | 1990-91              | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 |
| (0)                                | (1)          | (2)       | (3)       | (4)       | (5)       | (6)                | (1)                  | (2)       | (3)       | (4)       | (5)       | (6)                |
| <b>I. Revenue Receipts</b>         |              |           |           |           |           |                    |                      |           |           |           |           |                    |
| 1. Tax Revenue                     | 1348.99      | 1492.48   | 1651.24   | 1826.88   | 2021.21   | 8340.80            | 1336.32              | 1496.08   | 1674.95   | 1875.21   | 2099.41   | 8481.97            |
|                                    | (1387.86)    | (1545.19) | (1720.62) | (1916.23) | (2134.33) | (8704.23)          | (1424.02)            | (1586.63) | (1767.95) | (1970.11) | (2195.52) | (8944.23)          |
| 2. Non-Tax Revenue                 | 235.53       | 254.11    | 272.85    | 292.08    | 311.85    | 1366.42            | 823.24               | 882.35    | 943.96    | 1008.83   | 1077.25   | 4735.63            |
| 3. Non-Plan Grants                 | 3.20         | 3.42      | 3.66      | 3.92      | 4.19      | 18.39              | 22.04                | 23.58     | 25.24     | 27.00     | 28.89     | 126.75             |
| 4. Total - I                       | 1587.72      | 1750.01   | 1927.75   | 2122.88   | 2337.25   | 9725.61            | 2181.60              | 2402.01   | 2644.15   | 2911.04   | 3205.55   | 13344.35           |
| <b>II. Revenue Expenditure</b>     |              |           |           |           |           |                    |                      |           |           |           |           |                    |
| 1. Category (a) items              | 1335.58      | 1414.21   | 1499.01   | 1590.48   | 1689.19   | 7528.47            | 1699.75              | 1818.89   | 1946.98   | 2084.73   | 2232.94   | 9783.29            |
|                                    | (1433.19)    | (1534.14) | (1642.21) | (1757.92) | (1881.78) | (8247.24)          | (1724.38)            | (1846.59) | (1977.50) | (2117.71) | (2267.92) | (9934.10)          |
| 2. Others                          | 806.83       | 905.19    | 973.62    | 1070.85   | 1178.76   | 4935.25            | 1413.92              | 1567.71   | 1741.48   | 1938.27   | 2206.18   | 8867.56            |
| 3. Total - II                      | 2142.41      | 2319.40   | 2472.63   | 2661.33   | 2867.95   | 12463.72           | 3113.67              | 3386.60   | 3688.46   | 4023.00   | 4439.12   | 18550.85           |
| <b>III. Surplus/Deficit (I-II)</b> | ↪ 554.69     | ↪ 569.39  | ↪ 544.88  | ↪ 538.45  | ↪ 530.70  | ↪ 2738.11          | ↪ 932.07             | ↪ 984.59  | ↪ 1044.31 | ↪ 1111.96 | ↪ 1233.57 | ↪ 5306.50          |
| <b>IV. Adjustment</b>              | ↪ 35.74      | ↪ 35.74   | ↪ 35.74   | ↪ 35.74   | ↪ 35.74   | ↪ 178.70           | -                    | -         | -         | -         | -         | -                  |
| <b>V. Surplus/Deficit (III+IV)</b> | ↪ 590.43     | ↪ 605.13  | ↪ 580.62  | ↪ 574.19  | ↪ 566.44  | ↪ 2916.81          | ↪ 932.07             | ↪ 984.59  | ↪ 1044.31 | ↪ 1111.96 | ↪ 1233.57 | ↪ 5306.50          |

*Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.*

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

STATE MAHARASHTRA

STATE ORISSA

(Rs. crores)

|                                | STATE MAHARASHTRA    |                      |                      |                      |                      | STATE ORISSA           |                    |                      |                      |                      |                      |                      |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                | 1990-91              | 1991-92              | 1992-93              | 1993-94              | 1994-95              | Total<br>1990 - 95     | 1990-91            | 1991-92              | 1992-93              | 1993-94              | 1994-95              | Total<br>1990 - 95   |
|                                | (1)                  | (2)                  | (3)                  | (4)                  | (5)                  | (6)                    | (1)                | (2)                  | (3)                  | (4)                  | (5)                  | (6)                  |
| <b>I. Revenue Receipts</b>     |                      |                      |                      |                      |                      |                        |                    |                      |                      |                      |                      |                      |
| 1. Tax Revenue                 | 4523.49<br>(4446.04) | 5040.93<br>(4952.03) | 5617.55<br>(5516.19) | 6260.13<br>(6145.24) | 6976.22<br>(6846.63) | 28418.32<br>(27906.13) | 450.74<br>(453.32) | 508.52<br>(504.65)   | 573.71<br>(561.88)   | 647.26<br>(625.70)   | 730.24<br>(696.85)   | 2910.47<br>(2842.40) |
| 2. Non-Tax Revenue             | 1452.83              | 1565.64              | 1679.36              | 1798.21              | 1921.60              | 8417.64                | 314.42             | 338.03               | 362.66               | 388.83               | 416.70               | 1820.64              |
| 3. Non-Plan Grants             | 50.40                | 53.94                | 57.71                | 61.75                | 66.07                | 289.87                 | 18.21              | 19.49                | 20.85                | 22.30                | 23.87                | 104.72               |
| 4. Total - I                   | 6026.72              | 6660.51              | 7354.62              | 8120.09              | 8963.89              | 37125.83               | 783.37             | 866.04               | 957.22               | 1058.39              | 1170.81              | 4835.83              |
| <b>II. Revenue Expenditure</b> |                      |                      |                      |                      |                      |                        |                    |                      |                      |                      |                      |                      |
| 1. Category (ii) items         | 2839.82<br>(3223.92) | 3008.67<br>(3450.16) | 3190.44<br>(3692.27) | 3386.38<br>(3951.39) | 3597.90<br>(4228.71) | 16023.21<br>(18546.45) | 981.21<br>(977.88) | 1057.64<br>(1046.50) | 1140.62<br>(1119.93) | 1230.71<br>(1198.52) | 1328.54<br>(1282.62) | 5738.72<br>(5825.45) |
| 2. Others                      | 2285.63              | 2517.25              | 2776.29              | 3066.62              | 3449.93              | 14095.72               | 605.87             | 678.86               | 761.65               | 855.84               | 987.18               | 3889.40              |
| 3. Total - II                  | 5125.45              | 5525.92              | 5966.73              | 6453.00              | 7047.83              | 30118.93               | 1587.08            | 1736.50              | 1902.27              | 2086.55              | 2315.72              | 9628.12              |
| III. Surplus/Deficit (I-II)    | (+) 901.27           | (+) 1134.59          | (+) 1387.89          | (+) 1667.09          | (+) 1916.06          | (+) 7006.90            | (+) 803.71         | (+) 870.46           | (+) 945.05           | (+) 1028.16          | (+) 1144.91          | (+) 4792.29          |
| IV. Adjustment                 | (-) 303.54           | (-) 303.54           | (-) 303.54           | (-) 303.54           | (-) 303.54           | (-) 1517.70            | -                  | -                    | -                    | -                    | -                    | -                    |
| V. Surplus/Deficit (III+IV)    | (+) 597.73           | (+) 831.05           | (+) 1084.35          | (+) 1363.55          | (+) 1612.52          | (+) 5489.20            | (+) 803.71         | (+) 870.46           | (+) 945.05           | (+) 1028.16          | (+) 1144.91          | (+) 4792.29          |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

(Rs. crores)

|                                    | STATE PUNJAB        |                     |                      |                      |                      |                      | STATE RAJASTHAN      |                      |                      |                      |                      |                      |
|------------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | 1990-91             | 1991-92             | 1992-93              | 1993-94              | 1994-95              | Total<br>1990 - 9    | 1990-91              | 1991-92              | 1992-93              | 1993-94              | 1994-95              | Total<br>1990 - 95   |
| (0)                                | (1)                 | (2)                 | (3)                  | (4)                  | (5)                  | (6)                  | (1)                  | (2)                  | (3)                  | (4)                  | (5)                  | (6)                  |
| <b>I. Revenue Receipts</b>         |                     |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 1. Tax Revenue                     | 1283.42             | 1448.25             | 1634.25              | 1844.14              | 2080.99              | 8291.05              | 1090.94              | 1186.68              | 1290.82              | 1404.10              | 1527.32              | 6499.86              |
|                                    | <del>1283.42</del>  | <del>1448.25</del>  | <del>1634.25</del>   | <del>1844.14</del>   | <del>2080.99</del>   | <del>8291.05</del>   | <del>(1084.24)</del> | <del>(1167.00)</del> | <del>(1343.00)</del> | <del>(1495.91)</del> | <del>(1665.73)</del> | <del>(6715.73)</del> |
| 2. Non-Tax Revenue                 | 228.42              | 285.57              | 341.22               | 400.47               | 461.84               | 1717.52              | 332.47               | 369.55               | 408.32               | 449.38               | 492.77               | 2052.50              |
| 3. Non-Plan Grants                 | 15.08               | 16.13               | 17.26                | 18.47                | 19.76                | 86.70                | 14.64                | 15.66                | 16.76                | 17.92                | 19.19                | 84.18                |
| 4. Total - I                       | 1526.92             | 1749.95             | 1992.73              | 2263.08              | 2562.59              | 10095.27             | 1438.05              | 1571.89              | 1715.91              | 1871.41              | 2039.28              | 8636.54              |
| <b>II. Revenue Expenditure</b>     |                     |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 1. Category (ii) items             | 781.75              | 823.85              | 868.91               | 917.16               | 968.87               | 4360.54              | 1261.08              | 1360.50              | 1468.39              | 1585.51              | 1712.68              | 7388.16              |
|                                    | <del>(918.37)</del> | <del>(983.01)</del> | <del>(1052.19)</del> | <del>(1126.26)</del> | <del>(1205.03)</del> | <del>(5255.35)</del> | <del>(1215.49)</del> | <del>(1300.85)</del> | <del>(1392.16)</del> | <del>(1459.93)</del> | <del>(1594.57)</del> | <del>(6793.00)</del> |
| 2. Others                          | 829.83              | 915.76              | 1029.89              | 1161.21              | 1312.51              | 5250.20              | 1026.54              | 1121.62              | 1251.07              | 1382.81              | 1521.40              | 5304.24              |
| 3. Total - II                      | 1611.58             | 1739.61             | 1898.80              | 2078.47              | 2282.38              | 9610.84              | 2287.72              | 2493.12              | 2718.66              | 2966.41              | 3270.85              | 13736.76             |
| <b>III. Surplus/Deficit (I-II)</b> | ↖ 84.66             | ↖ 10.34             | ↖ 93.93              | ↖ 184.61             | ↖ 280.21             | ↖ 484.43             | ↖ 849.67             | ↖ 921.23             | ↖ 1002.75            | ↖ 1095.00            | ↖ 1231.57            | ↖ 5100.22            |
| <b>IV. Adjustment</b>              | ↖ 119.84            | ↖ 119.84            | ↖ 119.84             | ↖ 119.84             | ↖ 119.84             | ↖ 599.20             | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>V. Surplus/Deficit (III+IV)</b> | ↖ 204.50            | ↖ 109.50            | ↖ 25.91              | ↖ 64.77              | ↖ 160.37             | ↖ 114.77             | ↖ 849.67             | ↖ 921.23             | ↖ 1002.75            | ↖ 1095.00            | ↖ 1231.57            | ↖ 5100.22            |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

(Rs. crores)

|                             | STATE TAMIL NADU |           |           |           |           |                    | STATE UTTAR PRADESH |           |           |           |           |                    |
|-----------------------------|------------------|-----------|-----------|-----------|-----------|--------------------|---------------------|-----------|-----------|-----------|-----------|--------------------|
|                             | 1990-91          | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 | 1990-91             | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 |
| (a)                         | (1)              | (2)       | (3)       | (4)       | (5)       | (6)                | (1)                 | (2)       | (3)       | (4)       | (5)       | (6)                |
| I. Revenue Receipts         |                  |           |           |           |           |                    |                     |           |           |           |           |                    |
| 1. Tax Revenue              | 2750.03          | 3111.71   | 3520.96   | 3984.04   | 4508.01   | 17874.75           | 2751.61             | 2966.55   | 3198.28   | 3448.10   | 3717.44   | 16081.98           |
|                             | (2721.42)        | (3030.73) | (3375.61) | (3763.15) | (4188.91) | (17076.83)         | (2435.50)           | (2712.12) | (3020.58) | (3364.50) | (3747.96) | (15231.6)          |
| 2. Non-Tax Revenue          | 282.65           | 327.77    | 375.29    | 424.43    | 474.29    | 1884.53            | 539.21              | 650.66    | 770.17    | 899.65    | 1017.73   | 3877.42            |
| 3. Non-Plan Grants          | 21.76            | 23.29     | 24.92     | 26.66     | 28.53     | 125.16             | 43.13               | 46.15     | 49.38     | 52.84     | 55.54     | 245.04             |
| 4. Total - I                | 3054.44          | 3462.77   | 3921.17   | 4435.12   | 5010.83   | 19884.44           | 3323.95             | 3663.36   | 4017.83   | 4400.59   | 4771.71   | 20207.44           |
| II. Revenue Expenditure     |                  |           |           |           |           |                    |                     |           |           |           |           |                    |
| 1. Category (ii) items      | 2362.24          | 2540.06   | 2732.94   | 2942.22   | 3169.35   | 12746.81           | 3613.35             | 3891.83   | 4193.54   | 4520.52   | 4874.95   | 21074.19           |
|                             | (2326.68)        | (2491.66) | (2665.27) | (2857.66) | (3060.42) | (13404.20)         | (3499.16)           | (3745.10) | (4005.33) | (4290.11) | (4571.72) | (20134.43)         |
| 2. Others                   | 1229.10          | 1354.25   | 1495.51   | 1655.60   | 1827.34   | 7621.80            | 2098.43             | 2341.95   | 2514.93   | 2921.02   | 3325.55   | 12338.39           |
| 3. Total - II               | 3591.34          | 3894.31   | 4228.45   | 4597.82   | 5056.69   | 21268.61           | 5711.78             | 6233.78   | 6808.47   | 7441.54   | 8237.61   | 34432.58           |
| III. Surplus/Deficit (I-II) | (536.90)         | (431.54)  | (307.28)  | (162.69)  | (45.76)   | (1484.17)          | (2377.83)           | (2570.42) | (2790.64) | (3040.95) | (3445.20) | (14225.14)         |
| IV. Adjustment              | (145.57)         | (145.57)  | (145.57)  | (145.57)  | (145.57)  | (1257.95)          | -                   | -         | -         | -         | -         | -                  |
| V. Surplus/Deficit (III+IV) | (682.47)         | (577.11)  | (452.85)  | (308.26)  | (191.33)  | (1712.12)          | (2377.83)           | (2570.42) | (2790.64) | (3040.95) | (3445.20) | (14225.14)         |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

(Rs. crores)

|                                    | STATE WEST BENGAL |             |            |            |            |                    | STATE ARUNACHAL PRADESH |            |            |            |            |                    |
|------------------------------------|-------------------|-------------|------------|------------|------------|--------------------|-------------------------|------------|------------|------------|------------|--------------------|
|                                    | 1990-91           | 1991-92     | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 | 1990-91                 | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 |
| (0)                                | (1)               | (2)         | (3)        | (4)        | (5)        | (6)                | (1)                     | (2)        | (3)        | (4)        | (5)        | (6)                |
| <b>I. Revenue Receipts</b>         |                   |             |            |            |            |                    |                         |            |            |            |            |                    |
| 1. Tax Revenue                     | 1760.32           | 2008.13     | 2290.83    | 2613.32    | 2981.22    | 11653.82           | 2.05                    | 2.27       | 2.52       | 2.79       | 3.10       | 12.73              |
|                                    | (1903.84)         | (2120.52)   | (2362.14)  | (2631.53)  | (2931.91)  | (11949.94)         |                         |            |            |            |            |                    |
| 2. Non-Tax Revenue                 | 642.99            | 717.38      | 794.02     | 874.27     | 959.56     | 3987.22            | 26.94                   | 29.60      | 32.90      | 37.07      | 41.31      | 167.82             |
| 3. Non-Plan Grants                 | 23.28             | 24.91       | 25.65      | 29.52      | 30.52      | 133.92             | -                       | -          | -          | -          | -          | -                  |
| 4. Total - I                       | 2426.59           | 2750.42     | 3111.51    | 3516.11    | 3970.30    | 15774.96           | 28.99                   | 31.87      | 35.42      | 39.86      | 44.41      | 180.55             |
| <b>II. Revenue Expenditure</b>     |                   |             |            |            |            |                    |                         |            |            |            |            |                    |
| 1. Category (ii) items             | 2252.05           | 2370.27     | 2540.37    | 2703.41    | 2890.42    | 12766.55           | 107.51                  | 115.04     | 123.09     | 131.71     | 140.93     | 618.28             |
|                                    | (2374.66)         | (2542.25)   | (2723.91)  | (2917.41)  | (3124.72)  | (13483.99)         |                         |            |            |            |            |                    |
| 2. Others                          | 1185.63           | 1312.93     | 1497.15    | 1693.63    | 1772.97    | 7376.51            | 61.83                   | 68.80      | 76.68      | 85.60      | 96.74      | 389.65             |
| 3. Total - II                      | 3440.88           | 3703.20     | 4037.54    | 4397.24    | 4663.40    | 20142.26           | 169.34                  | 183.84     | 199.77     | 217.31     | 237.67     | 1007.93            |
| <b>III. Surplus/Deficit (I-II)</b> | (-) 1014.29       | (-) 952.75  | (-) 926.03 | (-) 791.13 | (-) 693.10 | (-) 4368.32        | (-) 140.35              | (-) 151.97 | (-) 164.35 | (-) 177.45 | (-) 193.26 | (-) 827.38         |
| <b>IV. Adjustment</b>              | (-) 62.13         | (-) 62.13   | (-) 62.13  | (-) 62.13  | (-) 62.13  | (-) 310.55         |                         |            |            |            |            |                    |
| <b>V. Surplus/Deficit (III+IV)</b> | (-) 1076.42       | (-) 1014.91 | (-) 988.16 | (-) 853.26 | (-) 746.23 | (-) 4678.87        | (-) 140.35              | (-) 151.97 | (-) 164.35 | (-) 177.45 | (-) 193.26 | (-) 827.38         |

Note: For the sake of comparison, figures based on an alternative exercise attempted on traditional line are shown in brackets.

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

(Rs. crores)

|                                    | STATE ASSAM |           |           |           |           |                    | STATE GOA |          |          |           |           |                    |
|------------------------------------|-------------|-----------|-----------|-----------|-----------|--------------------|-----------|----------|----------|-----------|-----------|--------------------|
|                                    | 1990-91     | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 | 1990-91   | 1991-92  | 1992-93  | 1993-94   | 1994-95   | Total<br>1990 - 95 |
| (0)                                | (1)         | (2)       | (3)       | (4)       | (5)       | (6)                | (1)       | (2)      | (3)      | (4)       | (5)       | (6)                |
| <b>I. Revenue Receipts</b>         |             |           |           |           |           |                    |           |          |          |           |           |                    |
| 1. Tax Revenue                     | 400.89      | 446.52    | 497.39    | 554.11    | 617.36    | 2516.27            | 87.28     | 97.26    | 108.39   | 120.79    | 134.63    | 548.35             |
| 2. Non-Tax Revenue                 | 207.66      | 225.17    | 245.38    | 268.86    | 290.86    | 1237.93            | 18.71     | 20.44    | 22.18    | 24.04     | 26.04     | 111.41             |
| 3. Non-Plan Grants                 | 1.81        | 1.93      | 2.07      | 2.22      | 2.37      | 10.40              | 0.20      | 0.22     | 0.23     | 0.25      | 0.27      | 1.17               |
| 4. Total - I                       | 610.36      | 673.62    | 744.84    | 825.19    | 910.59    | 3764.60            | 106.19    | 117.92   | 130.80   | 145.08    | 160.94    | 660.93             |
| <b>II. Revenue Expenditure</b>     |             |           |           |           |           |                    |           |          |          |           |           |                    |
| 1. Category (ii) items             | 747.65      | 799.99    | 855.98    | 915.90    | 980.01    | 4299.53            | 108.98    | 116.61   | 124.77   | 133.50    | 142.85    | 526.71             |
| 2. Others                          | 497.44      | 528.97    | 587.30    | 653.25    | 728.00    | 2994.96            | 84.36     | 94.40    | 105.95   | 119.24    | 135.39    | 539.34             |
| 3. Total - II                      | 1245.09     | 1328.96   | 1443.28   | 1569.15   | 1708.01   | 7294.49            | 193.34    | 211.01   | 230.72   | 252.74    | 278.24    | 1166.05            |
| <b>III. Surplus/Deficit (I-II)</b> | (-634.73)   | (-655.34) | (-698.44) | (-743.96) | (-797.42) | (-3529.89)         | (-87.15)  | (-93.09) | (-99.92) | (-107.66) | (-117.30) | (-505.12)          |
| <b>IV. Adjustment</b>              | -           | -         | -         | -         | -         | -                  | -         | -        | -        | -         | -         | -                  |
| <b>V. Surplus/Deficit (III+IV)</b> | (-634.73)   | (-655.34) | (-698.44) | (-743.96) | (-797.42) | (-3529.89)         | (-87.15)  | (-93.09) | (-99.92) | (-107.66) | (-117.30) | (-505.12)          |

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

STATE HIMACHAL PRADESH

STATE JAMMU & KASHMIR

(Rs. crores)

| (0)                            | STATE HIMACHAL PRADESH |            |            |            |            |                    | STATE JAMMU & KASHMIR |            |            |            |            |                    |
|--------------------------------|------------------------|------------|------------|------------|------------|--------------------|-----------------------|------------|------------|------------|------------|--------------------|
|                                | 1990-91                | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 | 1990-91               | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 |
| (1)                            | (2)                    | (3)        | (4)        | (5)        | (6)        | (7)                | (1)                   | (2)        | (3)        | (4)        | (5)        | (6)                |
| <b>I. Revenue Receipts</b>     |                        |            |            |            |            |                    |                       |            |            |            |            |                    |
| 1. Tax Revenue                 | 163.55                 | 182.31     | 203.22     | 226.54     | 252.53     | 1028.15            | 181.46                | 202.20     | 225.31     | 251.1      | 279.85     | 1139.92            |
| 2. Non-Tax Revenue             | 67.94                  | 74.64      | 81.58      | 88.75      | 96.17      | 409.08             | 92.74                 | 102.15     | 111.74     | 121.58     | 131.69     | 559.90             |
| 3. Non-Plan Grants             | 1.71                   | 1.83       | 1.96       | 2.10       | 2.24       | 9.84               | 0.47                  | 0.50       | 0.54       | 0.58       | 0.62       | 2.71               |
| 4 Total - I                    | 233.20                 | 258.78     | 286.76     | 317.39     | 350.94     | 1447.07            | 274.67                | 304.85     | 337.59     | 373.26     | 412.16     | 1702.53            |
| <b>II. Revenue Expenditure</b> |                        |            |            |            |            |                    |                       |            |            |            |            |                    |
| 1. Category (ii) items         | 332.24                 | 355.55     | 380.50     | 407.20     | 435.78     | 1911.27            | 453.11                | 484.83     | 518.77     | 555.08     | 593.94     | 2605.73            |
| 2. Others                      | 215.40                 | 237.16     | 261.50     | 288.83     | 325.43     | 1328.32            | 380.94                | 422.98     | 478.49     | 525.82     | 589.01     | 2397.24            |
| 3. Total - II                  | 547.64                 | 592.71     | 642.00     | 696.03     | 761.21     | 3239.59            | 834.05                | 907.81     | 997.26     | 1080.90    | 1182.95    | 5002.97            |
| III. Surplus/Deficit (I-II)    | (-) 314.44             | (-) 333.93 | (-) 355.24 | (-) 378.64 | (-) 410.27 | (-) 1792.52        | (-) 559.38            | (-) 602.96 | (-) 659.67 | (-) 707.64 | (-) 770.79 | (-) 3300.44        |
| IV. Adjustment                 | -                      | -          | -          | -          | -          | -                  | -                     | -          | -          | -          | -          | -                  |
| V. Surplus/Deficit (III+IV)    | (-) 314.44             | (-) 333.93 | (-) 355.24 | (-) 378.64 | (-) 410.27 | (-) 1792.52        | (-) 559.38            | (-) 602.96 | (-) 659.67 | (-) 707.64 | (-) 770.79 | (-) 3300.44        |

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

|                                    | STATE MANIPUR |            |            |            |            |                    | STATE MEGHALAYA |            |            |            |            |                    | (Rs. crores) |
|------------------------------------|---------------|------------|------------|------------|------------|--------------------|-----------------|------------|------------|------------|------------|--------------------|--------------|
|                                    | 1990-91       | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 | 1990-91         | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 |              |
| (0)                                | (1)           | (2)        | (3)        | (4)        | (5)        | (6)                | (1)             | (2)        | (3)        | (4)        | (5)        | (6)                |              |
| <b>I. Revenue Receipts</b>         |               |            |            |            |            |                    |                 |            |            |            |            |                    |              |
| 1. Tax Revenue                     | 12.53         | 13.93      | 15.49      | 17.23      | 19.17      | 78.35              | 27.37           | 30.51      | 34.00      | 37.90      | 42.25      | 172.03             |              |
| 2. Non-Tax Revenue                 | 13.71         | 15.17      | 16.64      | 18.18      | 19.77      | 83.47              | 20.59           | 22.74      | 24.93      | 27.17      | 29.49      | 124.92             |              |
| 3. Non-Plan Grants                 | 1.18          | 1.26       | 1.35       | 1.44       | 1.54       | 6.77               | 2.39            | 2.55       | 2.73       | 2.92       | 3.13       | 13.72              |              |
| 4. Total - I                       | 27.42         | 30.36      | 33.48      | 36.85      | 40.48      | 168.59             | 50.35           | 55.80      | 61.66      | 67.99      | 74.87      | 310.67             |              |
| <b>II. Revenue Expenditure</b>     |               |            |            |            |            |                    |                 |            |            |            |            |                    |              |
| 1. Category (ii) items             | 152.73        | 163.42     | 174.86     | 187.09     | 200.20     | 878.30             | 138.23          | 139.35     | 149.10     | 159.54     | 170.70     | 756.92             |              |
| 2. Others                          | 61.63         | 67.14      | 73.25      | 80.00      | 89.99      | 372.01             | 59.17           | 65.34      | 74.07      | 80.30      | 89.26      | 368.14             |              |
| 3. Total - II                      | 214.36        | 230.56     | 248.11     | 267.09     | 290.19     | 1250.31            | 197.40          | 204.69     | 223.17     | 239.84     | 259.96     | 1125.06            |              |
| <b>III. Surplus/Deficit (I-II)</b> | (-) 186.94    | (-) 200.20 | (-) 214.63 | (-) 230.24 | (-) 249.71 | (-) 1081.72        | (-) 147.05      | (-) 148.89 | (-) 161.51 | (-) 171.85 | (-) 185.09 | (-) 814.39         |              |
| <b>IV. Adjustment</b>              | -             | -          | -          | -          | -          | -                  | -               | -          | -          | -          | -          | -                  |              |
| <b>V. Surplus/Deficit (III+IV)</b> | (-) 186.94    | (-) 200.20 | (-) 214.63 | (-) 230.24 | (-) 249.71 | (-) 1081.72        | (-) 147.05      | (-) 148.89 | (-) 161.51 | (-) 171.85 | (-) 185.09 | (-) 814.39         |              |

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

STATE MIZORAM

STATE NAGALAND

(Rs. crores)

| (0)                           | STATE MIZORAM  |                |                |                |                |                           | STATE NAGALAND |                |                |                |                |                           |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------|----------------|----------------|----------------|----------------|---------------------------|
|                               | 1990-91<br>(1) | 1991-92<br>(2) | 1992-93<br>(3) | 1993-94<br>(4) | 1994-95<br>(5) | Total<br>1990 - 95<br>(6) | 1990-91<br>(1) | 1991-92<br>(2) | 1992-93<br>(3) | 1993-94<br>(4) | 1994-95<br>(5) | Total<br>1990 - 95<br>(6) |
| I. Revenue Receipts           |                |                |                |                |                |                           |                |                |                |                |                |                           |
| 1. Tax Revenue                | 2.59           | 2.84           | 3.12           | 3.43           | 3.78           | 15.76                     | 20.34          | 22.67          | 25.27          | 28.17          | 31.41          | 127.86                    |
| 2. Non Tax Revenue            | 6.79           | 7.72           | 8.59           | 9.42           | 10.27          | 42.79                     | 14.32          | 16.88          | 19.20          | 23.14          | 25.62          | 99.16                     |
| 3. Grants from Central Govt.  | 1.07           | 1.14           | 1.23           | 1.31           | 1.40           | 6.15                      | 0.73           | 0.78           | 0.83           | 0.89           | 0.95           | 4.18                      |
| 4. Total - I                  | 10.45          | 11.70          | 12.94          | 14.16          | 15.45          | 64.70                     | 35.39          | 40.33          | 45.30          | 52.20          | 57.98          | 231.20                    |
| II. Revenue Expenditure       |                |                |                |                |                |                           |                |                |                |                |                |                           |
| 1. Category (ii) items        | 146.64         | 156.91         | 167.89         | 179.64         | 192.22         | 843.30                    | 184.94         | 197.88         | 211.74         | 226.56         | 242.41         | 1063.53                   |
| 2. Others                     | 39.02          | 43.42          | 47.09          | 51.88          | 57.25          | 238.66                    | 66.00          | 72.84          | 81.84          | 89.00          | 98.54          | 408.22                    |
| 3. Total - II                 | 185.66         | 200.33         | 214.98         | 231.52         | 249.47         | 1081.96                   | 250.94         | 270.72         | 293.58         | 315.56         | 340.95         | 1471.75                   |
| III. Surplus/Deficit (I - II) | (-) 175.21     | (-) 188.63     | (-) 202.04     | (-) 217.36     | (-) 234.02     | (-) 1017.26               | (-) 215.55     | (-) 230.39     | (-) 248.28     | (-) 263.36     | (-) 282.97     | (-) 1240.55               |
| IV. Adjustment                | -              | -              | -              | -              | -              | -                         | -              | -              | -              | -              | -              | -                         |
| V. Surplus/Deficit (III + IV) | (-) 175.21     | (-) 188.63     | (-) 202.04     | (-) 217.36     | (-) 234.02     | (-) 1017.26               | (-) 215.55     | (-) 230.39     | (-) 248.28     | (-) 263.36     | (-) 282.97     | (-) 1240.55               |

**Surplus or Deficit on Revenue Account: 1990-95 (Before Finance Commission Transfer)**

|                                | STATE SIKKIM |           |           |           |           |                    | STATE TRIPURA |            |            |            |            |                    | (Rs. crores) |
|--------------------------------|--------------|-----------|-----------|-----------|-----------|--------------------|---------------|------------|------------|------------|------------|--------------------|--------------|
|                                | 1990-91      | 1991-92   | 1992-93   | 1993-94   | 1994-95   | Total<br>1990 - 95 | 1990-91       | 1991-92    | 1992-93    | 1993-94    | 1994-95    | Total<br>1990 - 95 |              |
| (0)                            | (1)          | (2)       | (3)       | (4)       | (5)       | (6)                | (1)           | (2)        | (3)        | (4)        | (5)        | (6)                |              |
| <b>I. Revenue Receipts</b>     |              |           |           |           |           |                    |               |            |            |            |            |                    |              |
| 1. Tax Revenue                 | 12.36        | 13.78     | 15.35     | 17.11     | 19.08     | 77.68              | 19.16         | 21.30      | 23.69      | 26.36      | 29.34      | 119.85             |              |
| 2. Non-Tax Revenue             | 8.44         | 9.19      | 9.98      | 10.80     | 11.64     | 50.05              | 18.07         | 19.49      | 27.67      | 34.25      | 40.80      | 140.28             |              |
| 3. Non-Plan Grants             | -            | -         | -         | -         | -         | -                  | 2.38          | 2.54       | 2.72       | 2.91       | 3.11       | 13.66              |              |
| 4. Total - I                   | 20.80        | 22.97     | 25.33     | 27.91     | 30.72     | 127.73             | 39.61         | 43.33      | 54.08      | 63.52      | 73.25      | 273.79             |              |
| <b>II. Revenue Expenditure</b> |              |           |           |           |           |                    |               |            |            |            |            |                    |              |
| 1. Category (a) Items          | 42.47        | 45.44     | 48.62     | 52.00     | 55.67     | 244.22             | 216.19        | 231.41     | 247.70     | 265.14     | 283.81     | 1244.25            |              |
| 2. Others                      | 20.57        | 22.47     | 24.59     | 26.92     | 29.89     | 124.44             | 75.65         | 82.05      | 91.85      | 96.99      | 105.67     | 452.21             |              |
| 3. Total - II                  | 63.04        | 67.91     | 73.21     | 78.94     | 85.56     | 368.66             | 291.84        | 313.46     | 339.55     | 362.13     | 389.48     | 1696.46            |              |
| III. Surplus/Deficit (I-III)   | (-) 42.24    | (-) 44.94 | (-) 47.88 | (-) 51.03 | (-) 54.84 | (-) 240.93         | (-) 252.23    | (-) 270.13 | (-) 285.47 | (-) 298.61 | (-) 316.23 | (-) 1422.67        |              |
| IV. Adjustments                | -            | -         | -         | -         | -         | -                  | -             | -          | -          | -          | -          | -                  |              |
| V. Surplus/Deficit (III+IV)    | (-) 42.24    | (-) 44.94 | (-) 47.88 | (-) 51.03 | (-) 54.84 | (-) 240.93         | (-) 252.23    | (-) 270.13 | (-) 285.47 | (-) 298.61 | (-) 316.23 | (-) 1422.67        |              |

## Data On the Regressors Used In The Tax And Expenditure Analyses

The normative assessment of tax revenue and of expenditure required the specification of several variables over the period 1981-82 to 1986-87. In the case of tax revenue, disaggregated data on various tax base proxies in different States were collected. In the case of expenditure, information on the quantity and the cost factors affecting the States' expenditures were collected. However, as the data were not uniform across time and across the States, certain computations and adjustments were required as have been enumerated in Appendix 6 of the second report of the Commission. The data thus generated on a comparable basis across time and across the States, along with the relevant notes and the sources, are presented in Table B.6.1.

### TABLE

#### Data On The Regressors Used In The Tax And Expenditure Analyses

##### State Domestic Product At Factor Cost By Industry Of Origin (New Series)

(Rs. Lakh)

| State            | 1980-81 | 1981-82  | 1982-83  | 1983-84  | 1984-85  |
|------------------|---------|----------|----------|----------|----------|
| 1 Andhra Pradesh | 750111  | 909182   | 990706   | 1211448  | 1269209  |
| 2 Bihar          | 611424  | 734903   | 827324   | 969824   | 1142014  |
| 3 Gujarat        | 689105  | 850515   | 895750   | 1105388  | 1154468  |
| 4 Haryana        | 296068  | 343912   | 387616   | 416563   | 464903   |
| 5 Karnataka      | 633860  | 737752   | 828745   | 978485   | 1101567  |
| 6 Kerala         | 403210  | 436161   | 495316   | 573124   | 648615   |
| 7 Madhya Pradesh | 721823  | 803519   | 901116   | 1062298  | 1121461  |
| 8 Maharashtra    | 1527575 | 1786727  | 1932505  | 2270745  | 2549625  |
| 9 Orissa         | 343132  | 390642   | 394916   | 519939   | 518687   |
| 10 Punjab        | 480655  | 586817   | 636896   | 699319   | 799490   |
| 11 Rajasthan     | 423538  | 508281   | 574674   | 719680   | 717391   |
| 12 Tamil Nadu    | 733709  | 904479   | 914066   | 1071027  | 1265703  |
| 13 Uttar Pradesh | 1481050 | 1571774  | 1828520  | 2000192  | 2200054  |
| 14 West Bengal   | 866653  | 983983   | 1100427  | 1280301  | 1470874  |
| All States       | 9961913 | 11548647 | 12708577 | 14878333 | 16424061 |

Source : Central Statistical Organisation.

##### Income Originating From The Non-Primary Sector (New Series)

(Rs. Lakh)

| State            | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85  |
|------------------|---------|---------|---------|---------|----------|
| 1 Andhra Pradesh | 391988  | 474166  | 557422  | 661316  | 743279   |
| 2 Bihar          | 262008  | 356515  | 405197  | 482506  | 563936   |
| 3 Gujarat        | 430929  | 495502  | 568393  | 698564  | 732658   |
| 4 Haryana        | 126491  | 156835  | 183645  | 200572  | 234017   |
| 5 Karnataka      | 376230  | 446938  | 514576  | 599746  | 692088   |
| 6 Kerala         | 248079  | 278079  | 306785  | 340884  | 400276   |
| 7 Madhya Pradesh | 324518  | 382946  | 441368  | 510537  | 589449   |
| 8 Maharashtra    | 1128231 | 1324635 | 1456356 | 1686998 | 1932200  |
| 9 Orissa         | 142549  | 162864  | 177311  | 215894  | 232559   |
| 10 Punjab        | 243025  | 300036  | 328641  | 373274  | 433697   |
| 11 Rajasthan     | 211163  | 250583  | 283116  | 342248  | 359210   |
| 12 Tamil Nadu    | 555989  | 671521  | 735112  | 813062  | 909483   |
| 13 Uttar Pradesh | 704683  | 788039  | 949049  | 1048326 | 1197173  |
| 14 West Bengal   | 589955  | 676985  | 763454  | 827910  | 942713   |
| All States       | 5735838 | 6765694 | 7670425 | 8801563 | 10002704 |

Source : Central Statistical Organisation.

| State          | Surfacod Road Length as on March 31, (Kms.) |        |        |        |        |
|----------------|---|--------|--------|--------|--------|
|                | 1980  | 1981   | 1982   | 1983   | 1984   |
| Andhra Pradesh | 63673                                       | 57455  | 59345  | 62368  | 63715  |
| Bihar          | 27013                                       | 28659  | 28693  | 28745  | 28680  |
| Gujarat        | 36195                                       | 40529  | 44355  | 48780  | 52370  |
| Haryana        | 18806                                       | 19802  | 20716  | 21281  | 21659  |
| Karnataka      | 63110                                       | 64120  | 66322  | 68153  | 69879  |
| Kerala         | 24257                                       | 23329  | 23502  | 23897  | 24162  |
| Madhya Pradesh | 50331                                       | 52970  | 55525  | 58230  | 60874  |
| Maharashtra    | 74845                                       | 81179  | 86766  | 92145  | 97601  |
| Orissa         | 15721                                       | 16495  | 16926  | 17277  | 17508  |
| Punjab         | 34927                                       | 35297  | 35702  | 37033  | 37103  |
| Rajasthan      | 35086                                       | 35613  | 39748  | 42422  | 43993  |
| Tamil Nadu     | 65059                                       | 92717  | 103759 | 81947  | 81742  |
| Uttar Pradesh  | 67597                                       | 68636  | 71031  | 72818  | 74290  |
| West Bengal    | 24666                                       | 25322  | 25393  | 25336  | 25917  |
| All States     | 601286                                      | 642123 | 677783 | 680432 | 699491 |

Source : Department of Surface Transport.

| State          | Route Kilometres of Railway Lines (Kms.) |         |         |         |         |         |
|----------------|--|---------|---------|---------|---------|---------|
|                | 1980-81                                  | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
| Andhra Pradesh | 4709                                     | 4781    | 4872    | 4920    | 4958    | 4958    |
| Bihar          | 5362                                     | 5362    | 5362    | 5362    | 5362    | 5362    |
| Gujarat        | 5635                                     | 5632    | 5633    | 5635    | 5634    | 5564    |
| Haryana        | 1500                                     | 1500    | 1500    | 1501    | 1502    | 1502    |
| Karnataka      | 3014                                     | 3015    | 3014    | 3024    | 3024    | 3024    |
| Kerala         | 916                                      | 916     | 916     | 916     | 916     | 921     |
| Madhya Pradesh | 5732                                     | 5736    | 5736    | 5748    | 5768    | 5779    |
| Maharashtra    | 5308                                     | 5235    | 5297    | 5297    | 5419    | 5434    |
| Orissa         | 1981                                     | 1982    | 1982    | 1982    | 1982    | 1982    |
| Punjab         | 2139                                     | 2139    | 2139    | 2139    | 2139    | 2139    |
| Rajasthan      | 5614                                     | 5614    | 5614    | 5614    | 5614    | 5614    |
| Tamil Nadu     | 3895                                     | 3895    | 3894    | 3894    | 3906    | 3907    |
| Uttar Pradesh  | 8880                                     | 8880    | 8882    | 8882    | 8889    | 8889    |
| West Bengal    | 3722                                     | 3725    | 3726    | 3726    | 3760    | 3761    |
| All States     | 58407                                    | 58412   | 58567   | 58640   | 58873   | 58836   |

Source : Department of Surface Transport.

Data On The Regressors Used In The Tax And Expenditure Analyses

Total Registered Motor Vehicles On The Road

| State            | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh | 245325  | 310510  | 393755  | 454845  | 548327  | 599700  |
| 2 Bihar          | 181694  | 197328  | 214591  | 286734  | 306807  | 398911  |
| 3 Gujarat        | 367405  | 449927  | 514748  | 816472  | 940745  | 1076532 |
| 4 Haryana        | 122782  | 139890  | 156211  | 183546  | 210299  | 234474  |
| 5 Karnataka      | 407558  | 454814  | 504252  | 578352  | 676759  | 774881  |
| 6 Kerala         | 194597  | 205000  | 223093  | 243514  | 253914  | 361617  |
| 7 Madhya Pradesh | 307397  | 349987  | 395727  | 395727  | 395727  | 642712  |
| 8 Maharashtra    | 833622  | 945737  | 1108511 | 1230131 | 1382059 | 1590951 |
| 9 Orissa         | 62923   | 74304   | 78134   | 97857   | 111414  | 125364  |
| 10 Punjab        | 323425  | 369569  | 439277  | 504152  | 572384  | 662543  |
| 11 Rajasthan     | 201009  | 219979  | 265627  | 287629  | 323310  | 389700  |
| 12 Tamil Nadu    | 321100  | 395357  | 408592  | 408592  | 489239  | 600000  |
| 13 Uttar Pradesh | 449210  | 508893  | 597388  | 674333  | 792655  | 910000  |
| 14 West Bengal   | 356634  | 321291  | 419239  | 453113  | 498207  | 516743  |
| All States       | 4374681 | 4942586 | 5719145 | 6614997 | 7501635 | 8671601 |

"Number of Motor Vehicles registered in India",  
Statistical Abstract of India, C.S.O.

## Total Registered Heavy Vehicles

| State            | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh | 43285   | 45926   | 48054   | 60101   | 67553   | 58550   |
| 2 Bihar          | 35568   | 39633   | 42888   | 46944   | 50233   | 65296   |
| 3 Gujarat        | 35818   | 50105   | 52984   | 87857   | 95493   | 102328  |
| 4 Haryana        | 16195   | 18348   | 22877   | 23086   | 24711   | 28550   |
| 5 Karnataka      | 45791   | 51247   | 55696   | 58919   | 63079   | 64096   |
| 6 Kerala         | 32766   | 35709   | 38336   | 40527   | 46919   | 61774   |
| 7 Madhya Pradesh | 66539   | 66252   | 59912   | 59912   | 59912   | 63152   |
| 8 Maharashtra    | 107464  | 139607  | 152377  | 158643  | 157530  | 175872  |
| 9 Orissa         | 12584   | 12821   | 14829   | 15824   | 16514   | 16795   |
| 10 Punjab        | 22589   | 28763   | 32112   | 36322   | 40814   | 44331   |
| 11 Rajasthan     | 24586   | 26536   | 29746   | 30338   | 39241   | 37455   |
| 12 Tamil Nadu    | 49245   | 53456   | 58444   | 58444   | 65340   | 80519   |
| 13 Uttar Pradesh | 49014   | 53906   | 57945   | 60956   | 68464   | 64228   |
| 14 West Bengal   | 61195   | 79165   | 87977   | 99087   | 115121  | 97696   |
| All States       | 602639  | 701474  | 754177  | 836960  | 910924  | 960642  |

Note : Heavy vehicles include buses, trucks and goods vehicles.

Source : "Number of Motor Vehicles registered in India",  
Statistical Abstract of India, C.S.O.

## Data On The Regressors Used In The Tax And Expenditure Analyses

| State            | Consumption Of Liquor -<br>Country Spirit (PL)<br>(Litres) |           |           | : | Seating Capacity In<br>Cinema-Halls |         |         |
|------------------|--|-----------|-----------|---|-------------------------------------|---------|---------|
|                  | 1982-83  | 1983-84   | 1984-85   |   | 1982-83                             | 1983-84 | 1984-85 |
| 1 Andhra Pradesh | 36996500   | 41652000  | 43209000  | : | 1134007                             | 1177665 | 1232376 |
| 2 Bihar          | 10500000   | 10500000  | 10700000  | : | 218786                              | 218786  | 218786  |
| 3 Gujarat        | -  | -         | -         | : | 340959                              | 367493  | 358869  |
| 4 Haryana        | 8005330  | 10081749  | 11997430  | : | 69098                               | 75250   | 76150   |
| 5 Karnataka      | 18269500   | 18232000  | 21260000  | : | 549000                              | 572000  | 613000  |
| 6 Kerala         | 9014546  | 11375099  | 8820567   | : | 613196                              | 634478  | 654769  |
| 7 Madhya Pradesh | 15334562   | 18130055  | 19737750  | : | 276433                              | 291763  | 305609  |
| 8 Maharashtra    | 35338500   | 35961500  | 37052000  | : | 908666                              | 809763  | 853720  |
| 9 Orissa         | 5690000  | 5892000   | 6558000   | : | 87527                               | 93615   | 103401  |
| 10 Punjab        | 15000000   | 16498000  | 17457000  | : | 110867                              | 111454  | 119656  |
| 11 Rajasthan     | 10736000   | 12922000  | 15553100  | : | 153412                              | 152727  | 144508  |
| 12 Tamil Nadu    | 45168500   | 63439500  | 57274500  | : | 1052612                             | 1103795 | 1111550 |
| 13 Uttar Pradesh | 12891000   | 15241000  | 18011000  | : | 446091                              | 460493  | 477880  |
| 14 West Bengal   | 14404688   | 15340506  | 14977104  | : | 496329                              | 505079  | 518947  |
| All States       | 237349126  | 275265409 | 282607451 | : | 6456983                             | 6574361 | 6789221 |

Source : Taxable capacity and tax effort of States in India,  
National Institute of Public Finance and Policy.

| State            | Energy Sales To Ultimate Consumers<br>(Million KWH) |         |         |         |          |          |
|------------------|---|---------|---------|---------|----------|----------|
|                  | 1980-81   | 1981-82 | 1982-83 | 1983-84 | 1984-85  | 1985-86  |
| 1 Andhra Pradesh | 5085.6  | 6070.6  | 7056.1  | 7699.6  | 9195.4   | 10284.7  |
| 2 Bihar          | 3755.8  | 4505.3  | 4729.1  | 4980.8  | 5055.4   | 5620.0   |
| 3 Gujarat        | 7565.5  | 8105.7  | 8400.9  | 9302.7  | 9717.2   | 10353.1  |
| 4 Haryana        | 2555.9  | 2999.4  | 3326.2  | 3235.1  | 3115.7   | 3377.6   |
| 5 Karnataka      | 5163.9  | 6016.6  | 6227.3  | 6316.3  | 7255.8   | 7136.4   |
| 6 Kerala         | 2755.8  | 2993.0  | 2929.7  | 2570.4  | 3367.2   | 3757.5   |
| 7 Madhya Pradesh | 4566.9  | 5014.1  | 5860.6  | 6899.5  | 8050.5   | 8907.3   |
| 8 Maharashtra    | 14037.4   | 14932.6 | 15392.2 | 16907.7 | 19059.3  | 20962.9  |
| 9 Orissa         | 2480.0  | 2846.7  | 2667.0  | 3227.4  | 3555.9   | 3303.1   |
| 10 Punjab        | 4997.5  | 5082.3  | 5826.8  | 6291.0  | 6356.6   | 7703.1   |
| 11 Rajasthan     | 2935.3  | 3131.2  | 3280.7  | 4251.1  | 4417.5   | 4860.3   |
| 12 Tamil Nadu    | 8595.2  | 9109.5  | 8579.1  | 8233.1  | 10953.7  | 10596.9  |
| 13 Uttar Pradesh | 7845.6  | 8492.3  | 9855.4  | 10225.9 | 10738.3  | 11610.9  |
| 14 West Bengal   | 5677.8  | 6127.8  | 6218.5  | 6396.0  | 6741.3   | 7202.7   |
| All States       | 78018.3   | 85427.2 | 90329.6 | 96546.7 | 107579.3 | 115707.4 |

Source : Central Electricity Authority.

Data On The Regressors Used In The Tax And Expenditure Analyses

Inter-State Price Index

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 89.11   | 93.58   | 100.13  | 111.03  | 116.61  | 126.15  |
| 2 Arunachal Pradesh | -       | -       | -       | -       | -       | -       |
| 3 Assam             | 92.35   | 99.63   | 111.54  | 123.96  | 129.72  | 133.07  |
| 4 Bihar             | 89.01   | 97.72   | 107.20  | 109.93  | 113.16  | 124.05  |
| 5 Goa               | 79.62   | 85.76   | 96.05   | 103.73  | 108.91  | 117.82  |
| 6 Gujarat           | 93.69   | 103.30  | 113.02  | 120.09  | 128.72  | 142.53  |
| 7 Haryana           | 91.98   | 98.83   | 100.92  | 106.30  | 113.36  | 121.53  |
| 8 Himachal Pradesh  | 82.97   | 89.37   | 95.33   | 102.95  | 108.09  | 116.73  |
| 9 Jammu and Kashmir | 81.35   | 90.37   | 96.54   | 108.09  | 112.05  | 124.80  |
| 10 Karnataka        | 104.20  | 107.97  | 117.21  | 129.71  | 134.01  | 145.66  |
| 11 Kerala           | 99.21   | 104.40  | 118.99  | 132.83  | 135.42  | 147.89  |
| 12 Madhya Pradesh   | 83.84   | 91.34   | 100.02  | 107.31  | 116.50  | 126.95  |
| 13 Maharashtra      | 94.67   | 102.82  | 113.80  | 123.63  | 130.50  | 141.16  |
| 14 Manipur          | -       | -       | -       | -       | -       | -       |
| 15 Meghalaya        | -       | -       | -       | -       | -       | -       |
| 16 Mizoram          | -       | -       | -       | -       | -       | -       |
| 17 Nagaland         | -       | -       | -       | -       | -       | -       |
| 18 Orissa           | 94.91   | 108.09  | 119.29  | 121.34  | 131.17  | 137.75  |
| 19 Punjab           | 92.04   | 97.70   | 104.41  | 112.73  | 120.86  | 128.20  |
| 20 Rajasthan        | 101.98  | 108.78  | 116.30  | 124.04  | 134.49  | 143.32  |
| 21 Sikkim           | -       | -       | -       | -       | -       | -       |
| 22 Tamil Nadu       | 102.50  | 108.43  | 125.47  | 135.93  | 142.83  | 153.25  |
| 23 Tripura          | 86.89   | 93.59   | 104.82  | 113.2   | 118.86  | 128.36  |
| 24 Uttar Pradesh    | 93.17   | 100.82  | 110.22  | 117.99  | 126.49  | 137.67  |
| 25 West Bengal      | 86.61   | 94.17   | 102.48  | 110.75  | 118.29  | 129.81  |

Note : Computed from the information on consumer prices and the weights obtained from the Labour Bureau, Shimla.

Data On The Regressors Used In The Tax And Expenditure Analyses

Salary Of Police Constables (Rupees Per Month)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 483     | 536     | 589     | 642     | 700     | 753     |
| 2 Arunachal Pradesh | 423     | 477     | 582     | 636     | 825     | 891     |
| 3 Assam             | 413     | 456     | 499     | 543     | 749     | 783     |
| 4 Bihar             | 434     | 488     | 543     | 599     | 652     | 694     |
| 5 Goa               | 423     | 477     | 582     | 636     | 825     | 891     |
| 6 Gujarat           | 395     | 447     | 499     | 551     | 825     | 891     |
| 7 Haryana           | 538     | 613     | 687     | 762     | 950     | 1026    |
| 8 Himachal Pradesh  | 512     | 583     | 655     | 726     | 798     | 869     |
| 9 Jammu and Kashmir | 453     | 508     | 563     | 618     | 673     | 728     |
| 10 Karnataka        | 493     | 565     | 640     | 715     | 795     | 871     |
| 11 Kerala           | 450     | 510     | 570     | 630     | 799     | 859     |
| 12 Madhya Pradesh   | 378     | 423     | 469     | 514     | 783     | 829     |
| 13 Maharashtra      | 469     | 527     | 586     | 644     | 701     | 760     |
| 14 Manipur          | 405     | 468     | 532     | 596     | 685     | 749     |
| 15 Meghalaya        | 445     | 484     | 523     | 562     | 734     | 767     |
| 16 Mizoram          | 423     | 477     | 582     | 636     | 825     | 891     |
| 17 Nagaland         | 427     | 479     | 531     | 583     | 740     | 792     |
| 18 Orissa           | 448     | 515     | 581     | 647     | 858     | 924     |
| 19 Punjab           | 538     | 613     | 687     | 762     | 938     | 1012    |
| 20 Rajasthan        | 357     | 420     | 484     | 548     | 760     | 821     |
| 21 Sikkim           | 427     | 479     | 531     | 583     | 814     | 885     |
| 22 Tamil Nadu       | 357     | 402     | 448     | 493     | 585     | 630     |
| 23 Tripura          | 397     | 460     | 524     | 588     | 613     | 630     |
| 24 Uttar Pradesh    | 442     | 499     | 556     | 612     | 670     | 727     |
| 25 West Bengal      | 513     | 583     | 649     | 715     | 784     | 847     |

Note : 1. Salary was taken to include the minimum basic pay in the scale and the dearness allowances of the respective category of employees.

2. Estimated from the subsidiary points submitted to the Eighth and Ninth Finance Commissions.

Data On The Regressors Used In The Tax And Expenditure Analyses  
Salary Of Primary School Teachers

(Rupees Per Month)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 660     | 765     | 871     | 976     | 1082    | 1187    |
| 2 Arunachal Pradesh | 645     | 731     | 877     | 963     | 1200    | 1296    |
| 3 Assam             | 502     | 585     | 668     | 751     | 886     | 926     |
| 4 Bihar             | 591     | 667     | 743     | 819     | 891     | 967     |
| 5 Goa               | 645     | 731     | 877     | 963     | 1200    | 1296    |
| 6 Gujarat           | 572     | 648     | 724     | 800     | 1200    | 1296    |
| 7 Haryana           | 614     | 700     | 786     | 872     | 1200    | 1296    |
| 8 Himachal Pradesh  | 614     | 700     | 786     | 872     | 958     | 1044    |
| 9 Jammu and Kashmir | 517     | 579     | 641     | 703     | 765     | 827     |
| 10 Karnataka        | 550     | 634     | 718     | 852     | 886     | 973     |
| 11 Kerala           | 494     | 559     | 624     | 689     | 824     | 889     |
| 12 Madhya Pradesh   | 474     | 532     | 591     | 650     | 828     | 887     |
| 13 Maharashtra      | 572     | 648     | 724     | 801     | 912     | 988     |
| 14 Manipur          | 474     | 549     | 624     | 700     | 775     | 851     |
| 15 Meghalaya        | 521     | 618     | 716     | 813     | 932     | 1030    |
| 16 Mizoram          | 645     | 731     | 877     | 963     | 1200    | 1296    |
| 17 Nagaland         | 541     | 612     | 684     | 755     | 887     | 958     |
| 18 Orissa           | 526     | 604     | 682     | 760     | 924     | 1002    |
| 19 Punjab           | 614     | 700     | 786     | 872     | 1057    | 1143    |
| 20 Rajasthan        | 495     | 560     | 625     | 690     | 880     | 950     |
| 21 Sikkim           | 541     | 612     | 684     | 755     | 919     | 991     |
| 22 Tamil Nadu       | 396     | 437     | 478     | 519     | 701     | 742     |
| 23 Tripura          | 464     | 538     | 612     | 686     | 760     | 834     |
| 24 Uttar Pradesh    | 441     | 496     | 551     | 606     | 672     | 727     |
| 25 West Bengal      | 576     | 658     | 740     | 822     | 902     | 985     |

- Note : 1. Salary was taken to include the minimum basic pay in the scale and the dearness allowances of the respective category of employees.
2. Estimated from the subsidiary points submitted to the Eighth and Ninth Finance Commissions.

Data On The Regressors Used In The Tax And Expenditure Analyses

Salary Of Trained Graduate Teachers (Rupees Per Month)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 718     | 812     | 906     | 1000    | 1276    | 1370    |
| 2 Arunachal Pradesh | 817     | 901     | 1036    | 1130    | 1400    | 1512    |
| 3 Assam             | 520     | 612     | 704     | 796     | 1100    | 1150    |
| 4 Bihar             | 866     | 970     | 1074    | 1178    | 1282    | 1386    |
| 5 Goa               | 817     | 901     | 1036    | 1130    | 1400    | 1512    |
| 6 Gujarat           | 787     | 891     | 995     | 1099    | 1400    | 1512    |
| 7 Haryana           | 671     | 765     | 859     | 953     | 1400    | 1512    |
| 8 Himachal Pradesh  | 783     | 887     | 991     | 1095    | 1199    | 1303    |
| 9 Jammu and Kashmir | 724     | 849     | 974     | 1099    | 1224    | 1329    |
| 10 Karnataka        | 750     | 861     | 972     | 1083    | 1196    | 1305    |
| 11 Kerala           | 606     | 687     | 768     | 849     | 979     | 1060    |
| 12 Madhya Pradesh   | 657     | 738     | 819     | 900     | 1124    | 1205    |
| 13 Maharashtra      | 681     | 775     | 869     | 963     | 1106    | 1200    |
| 14 Manipur          | 674     | 786     | 897     | 1009    | 1217    | 1280    |
| 15 Meghalaya        | 730     | 797     | 879     | 961     | 1247    | 1292    |
| 16 Mizoram          | 817     | 901     | 1036    | 1130    | 1400    | 1512    |
| 17 Nagaland         | 661     | 752     | 843     | 934     | 1319    | 1380    |
| 18 Orissa           | 676     | 780     | 884     | 988     | 1151    | 1255    |
| 19 Punjab           | 783     | 887     | 991     | 1095    | 1339    | 1443    |
| 20 Rajasthan        | 597     | 694     | 791     | 888     | 1140    | 1231    |
| 21 Sikkim           | 661     | 752     | 843     | 934     | 1256    | 1340    |
| 22 Tamil Nadu       | 597     | 669     | 741     | 813     | 897     | 969     |
| 23 Tripura          | 569     | 720     | 851     | 982     | 1113    | 1244    |
| 24 Uttar Pradesh    | 657     | 739     | 822     | 904     | 994     | 1077    |
| 25 West Bengal      | 737     | 856     | 975     | 1094    | 1189    | 1308    |

- Note : 1. Salary was taken to include the minimum basic pay in the scale and the dearness allowances of the respective category of employees.
2. Estimated from the subsidiary points submitted to the Eighth and Ninth Finance Commissions.

## Salary Of Staff Nurse

(Rupees Per Month)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 756     | 846     | 936     | 1026    | 1120    | 1210    |
| 2 Arunachal Pradesh | 799     | 881     | 963     | 1045    | 1127    | 1209    |
| 3 Assam             | 584     | 722     | 860     | 998     | 1136    | 1274    |
| 4 Bihar             | 820     | 896     | 972     | 1048    | 1125    | 1201    |
| 5 Goa               | 799     | 881     | 963     | 1045    | 1127    | 1209    |
| 6 Gujarat           | 748     | 835     | 922     | 1009    | 1320    | 1425    |
| 7 Haryana           | 614     | 697     | 780     | 863     | 1400    | 1512    |
| 8 Himachal Pradesh  | 738     | 852     | 966     | 1080    | 1194    | 1308    |
| 9 Jammu and Kashmir | 632     | 734     | 836     | 938     | 1305    | 1371    |
| 10 Karnataka        | 750     | 864     | 978     | 1142    | 1196    | 1284    |
| 11 Kerala           | 607     | 687     | 767     | 847     | 979     | 1059    |
| 12 Madhya Pradesh   | 555     | 623     | 691     | 759     | 965     | 1033    |
| 13 Maharashtra      | 679     | 786     | 893     | 1000    | 1106    | 1213    |
| 14 Manipur          | 563     | 644     | 725     | 806     | 885     | 968     |
| 15 Meghalaya        | 595     | 693     | 791     | 889     | 1191    | 1227    |
| 16 Mizoram          | 799     | 881     | 963     | 1045    | 1127    | 1209    |
| 17 Nagaland         | 580     | 656     | 732     | 808     | 851     | 927     |
| 18 Orissa           | 622     | 718     | 814     | 910     | 924     | 1020    |
| 19 Punjab           | 648     | 765     | 882     | 999     | 1117    | 1234    |
| 20 Rajasthan        | 597     | 694     | 791     | 888     | 1120    | 1210    |
| 21 Sikkim           | 580     | 656     | 732     | 808     | 888     | 960     |
| 22 Tamil Nadu       | 597     | 669     | 741     | 813     | 897     | 969     |
| 23 Tripura          | 595     | 726     | 857     | 988     | 1119    | 1250    |
| 24 Uttar Pradesh    | 630     | 689     | 748     | 807     | 865     | 924     |
| 25 West Bengal      | 453     | 524     | 595     | 666     | 738     | 809     |

Note : 1. Salary was taken to include the minimum basic pay in the scale and the dearness allowances of the respective category of employees.

2. Estimated from the subsidiary points submitted to the Eighth and Ninth Finance Commissions.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Salary Of Assistant Veterinary Surgeon

(Rupees Per Month)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 1040    | 1144    | 1248    | 1352    | 1451    | 1555    |
| 2 Arunachal Pradesh | 1219    | 1355    | 1551    | 1687    | 2000    | 2160    |
| 3 Assam             | 912     | 1032    | 1152    | 1272    | 1470    | 1540    |
| 4 Bihar             | 1102    | 1212    | 1323    | 1433    | 1544    | 1654    |
| 5 Goa               | 1219    | 1355    | 1551    | 1687    | 2000    | 2160    |
| 6 Gujarat           | 863     | 992     | 1120    | 1249    | 1640    | 1771    |
| 7 Haryana           | 1107    | 1239    | 1370    | 1502    | 2000    | 2160    |
| 8 Himachal Pradesh  | 1014    | 1136    | 1258    | 1380    | 1502    | 1624    |
| 9 Jammu and Kashmir | 1126    | 1199    | 1272    | 1345    | 1419    | 1491    |
| 10 Karnataka        | 920     | 1089    | 1258    | 1496    | 1612    | 1728    |
| 11 Kerala           | 834     | 930     | 1025    | 1121    | 1401    | 1497    |
| 12 Madhya Pradesh   | 972     | 1076    | 1180    | 1284    | 1412    | 1516    |
| 13 Maharashtra      | 872     | 976     | 1080    | 1184    | 1334    | 1438    |
| 14 Manipur          | 751     | 876     | 1001    | 1126    | 1252    | 1376    |
| 15 Meghalaya        | 980     | 1090    | 1200    | 1310    | 1643    | 1775    |
| 16 Mizoram          | 1219    | 1355    | 1551    | 1687    | 2000    | 2160    |
| 17 Nagaland         | 853     | 993     | 1133    | 1273    | 1412    | 1553    |
| 18 Orissa           | 816     | 936     | 1056    | 1176    | 1458    | 1578    |
| 19 Punjab           | 1045    | 1170    | 1296    | 1421    | 1671    | 1796    |
| 20 Rajasthan        | 872     | 1002    | 1132    | 1262    | 1550    | 1674    |
| 21 Sikkim           | 853     | 993     | 1133    | 1273    | 1412    | 1553    |
| 22 Tamil Nadu       | 795     | 893     | 990     | 1087    | 1322    | 1419    |
| 23 Tripura          | 725     | 887     | 1049    | 1211    | 1373    | 1499    |
| 24 Uttar Pradesh    | 992     | 1103    | 1223    | 1343    | 1463    | 1571    |
| 25 West Bengal      | 921     | 1035    | 1149    | 1263    | 1379    | 1493    |

Note : 1. Salary was taken to include the minimum basic pay in the scale and the dearness allowances of the respective category of employees.

2. Estimated from the subsidiary points submitted to the Eighth and Ninth Finance Commissions.

Data On The Regressors Used In The Tax And Expenditure Analyses  
Number of Standard Employees for Organs of State

| State            | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh | 1510    | 1507    | 1577    | 1583    | 1597    | 1403    |
| 2 Bihar          | 2766    | 2712    | 2474    | 2472    | 2242    | 1978    |
| 3 Gujarat        | 780     | 751     | 775     | 1137    | 1137    | 1047    |
| 4 Haryana        | 689     | 604     | 550     | 664     | 658     | 625     |
| 5 Karnataka      | 1330    | 1231    | 1252    | 928     | 1129    | 1239    |
| 6 Kerala         | 574     | 467     | 826     | 802     | 1024    | 1000    |
| 7 Madhya Pradesh | 2557    | 2156    | 1514    | 974     | 952     | 769     |
| 8 Maharashtra    | 698     | 1002    | 3063    | 2628    | 2242    | 3038    |
| 9 Orissa         | 588     | 523     | 560     | 564     | 581     | 627     |
| 10 Punjab        | 818     | 675     | 735     | 710     | 685     | 670     |
| 11 Rajasthan     | 706     | 701     | 698     | 719     | 685     | 776     |
| 12 Tamil Nadu    | 1056    | 980     | 963     | 937     | 1168    | 1054    |
| 13 Uttar Pradesh | 1622    | 1853    | 1942    | 1984    | 1806    | 2001    |
| 14 West Bengal   | 541     | 442     | 448     | 965     | 1073    | 1049    |
| Major States     | 16235   | 15605   | 17385   | 17067   | 16980   | 17408   |

Note : Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.

Source : Subsidiary points submitted by the State Governments.

Number of Standard Employees for Administrative Services

| State            | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh | 45240   | 45141   | 47255   | 47438   | 45072   | 42800   |
| 2 Bihar          | 17539   | 17965   | 17900   | 18330   | 18664   | 18173   |
| 3 Gujarat        | 13693   | 13448   | 13514   | 15015   | 14347   | 13654   |
| 4 Haryana        | 7047    | 6147    | 6441    | 7671    | 7351    | 7237    |
| 5 Karnataka      | 14294   | 13873   | 14291   | 16671   | 15702   | 17258   |
| 6 Kerala         | 8231    | 7053    | 14245   | 13842   | 15491   | 15307   |
| 7 Madhya Pradesh | 19114   | 16966   | 18906   | 20475   | 19242   | 17465   |
| 8 Maharashtra    | 34258   | 34942   | 56299   | 48303   | 44177   | 63086   |
| 9 Orissa         | 11788   | 11586   | 12886   | 12976   | 13274   | 13911   |
| 10 Punjab        | 10433   | 8200    | 8907    | 10265   | 10040   | 9879    |
| 11 Rajasthan     | 14915   | 15827   | 16885   | 17808   | 16734   | 17436   |
| 12 Tamil Nadu    | 23721   | 28498   | 28259   | 32603   | 35949   | 33527   |
| 13 Uttar Pradesh | 21722   | 24824   | 26013   | 26572   | 26476   | 29581   |
| 14 West Bengal   | 8647    | 7264    | 7194    | 14642   | 15266   | 15506   |
| Major States     | 250643  | 251735  | 288996  | 302611  | 297786  | 314819  |

Note : Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.

Source : Subsidiary points submitted by the State Governments.

Data On The Regressors Used In The Tax And Expenditure Analyses  
Number of Standard Employees for Administration of Justice

| State            | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh | 12748   | 12720   | 13316   | 13368   | 13161   | 12842   |
| 2 Bihar          | 7239    | 9888    | 10049   | 11300   | 10645   | 10532   |
| 3 Gujarat        | 7339    | 7862    | 7656    | 9664    | 9694    | 8925    |
| 4 Haryana        | 2620    | 2425    | 2659    | 3167    | 3180    | 2721    |
| 5 Karnataka      | 10228   | 9833    | 10969   | 12258   | 11944   | 13811   |
| 6 Kerala         | 4730    | 3991    | 7558    | 7344    | 8459    | 8540    |
| 7 Madhya Pradesh | 7249    | 6359    | 7353    | 8163    | 7806    | 7707    |
| 8 Maharashtra    | 7585    | 7272    | 17330   | 14869   | 17814   | 18377   |
| 9 Orissa         | 3490    | 3702    | 4283    | 4313    | 4387    | 4829    |
| 10 Punjab        | 3759    | 3931    | 4260    | 5232    | 5169    | 4822    |
| 11 Rajasthan     | 5941    | 6126    | 6411    | 7335    | 7081    | 7479    |
| 12 Tamil Nadu    | 10326   | 10508   | 10376   | 11502   | 12120   | 11489   |
| 13 Uttar Pradesh | 16113   | 18414   | 19296   | 19710   | 16677   | 22914   |
| 14 West Bengal   | 5190    | 4443    | 4328    | 5528    | 9581    | 9772    |
| Major States     | 104548  | 107476  | 125844  | 137752  | 137719  | 144759  |

Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.

Subsidiary points submitted by the State Governments.

| State               | 1981-82      | 1982-83      | 1983-84      | 1984-85      | 1985-86      | 1986-87      |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 Andhra Pradesh    | 3194         | 3187         | 3336         | 3349         | 3349         | 3349         |
| 2 Bihar             | 148          | 150          | 143          | 156          | 126          | 126          |
| 3 Gujarat           | 26           | 22           | 20           | 20           | 20           | 20           |
| 4 Haryana           | 9            | 9            | 8            | 9            | 8            | 8            |
| 5 Karnataka         | 729          | 795          | 1040         | 1074         | 1074         | 1074         |
| 6 Kerala            | 712          | 573          | 573          | 573          | 573          | 573          |
| 7 Madhya Pradesh    | 77           | 65           | 30           | 30           | 30           | 30           |
| 8 Maharashtra       | 59           | 56           | 56           | 56           | 56           | 56           |
| 9 Orissa            | 1100         | 1067         | 1067         | 1067         | 1067         | 1067         |
| 10 Punjab           | -            | -            | -            | -            | -            | -            |
| 11 Rajasthan        | -            | -            | -            | -            | -            | -            |
| 12 Tamil Nadu       | 3308         | 3267         | 3217         | 3385         | 3610         | 4338         |
| 13 Uttar Pradesh    | 1718         | 1964         | 2058         | 2102         | 2102         | 2102         |
| 14 West Bengal      | 1631         | 1439         | 1457         | 3058         | 3298         | 3398         |
| <b>Major States</b> | <b>12709</b> | <b>12593</b> | <b>13003</b> | <b>14878</b> | <b>15312</b> | <b>16139</b> |

Note : Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.  
Source : Subsidiary points submitted by the State Governments.

Data On The Regressors Used In The Tax And Expenditure Analyses

Number of Standard Employees for Other Administrative Services

| State               | 1981-82      | 1982-83      | 1983-84      | 1984-85       | 1985-86       | 1986-87       |
|---------------------|--------------|--------------|--------------|---------------|---------------|---------------|
| 1 Andhra Pradesh    | 6109         | 6096         | 6382         | 6406          | 9339          | 8861          |
| 2 Bihar             | 5167         | 5725         | 5073         | 5740          | 5546          | 4426          |
| 3 Gujarat           | 6636         | 7002         | 6375         | 8517          | 8621          | 8334          |
| 4 Haryana           | 2159         | 1748         | 1765         | 2102          | 1745          | 1937          |
| 5 Karnataka         | 4347         | 4236         | 4647         | 5342          | 5645          | 6532          |
| 6 Kerala            | 2175         | 1855         | 5127         | 4982          | 6008          | 5919          |
| 7 Madhya Pradesh    | 4283         | 3866         | 6767         | 9173          | 8589          | 7992          |
| 8 Maharashtra       | 5061         | 4557         | 11214        | 9621          | 10911         | 10157         |
| 9 Orissa            | 4283         | 4073         | 6560         | 6607          | 6726          | 7422          |
| 10 Punjab           | 3618         | 3463         | 3753         | 3776          | 3742          | 3804          |
| 11 Rajasthan        | 4530         | 4344         | 4625         | 5278          | 5355          | 5655          |
| 12 Tamil Nadu       | 7383         | 7394         | 7278         | 7407          | 8059          | 7251          |
| 13 Uttar Pradesh    | 6814         | 7787         | 8160         | 8335          | 12790         | 13433         |
| 14 West Bengal      | 8167         | 7086         | 7297         | 19437         | 19677         | 22009         |
| <b>Major States</b> | <b>70733</b> | <b>69232</b> | <b>85024</b> | <b>102725</b> | <b>112752</b> | <b>113731</b> |

Note : Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.  
Source : Subsidiary points submitted by the State Governments.

Number of Standard Employees for Agriculture, Cooperation, etc.

| State               | 1981-82       | 1982-83       | 1983-84       | 1984-85       | 1985-86       | 1986-87       |
|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 Andhra Pradesh    | 24134         | 24081         | 25209         | 25307         | 24798         | 22971         |
| 2 Bihar             | 49305         | 58290         | 53325         | 59456         | 61462         | 58652         |
| 3 Gujarat           | 32577         | 34792         | 35597         | 33433         | 39838         | 37501         |
| 4 Haryana           | 11753         | 10809         | 11859         | 14123         | 12172         | 11980         |
| 5 Karnataka         | 25251         | 25242         | 27202         | 28392         | 28492         | 32031         |
| 6 Kerala            | 7908          | 7464          | 12358         | 12007         | 15612         | 15599         |
| 7 Madhya Pradesh    | 26734         | 27300         | 29183         | 30676         | 31903         | 29346         |
| 8 Maharashtra       | 28258         | 29865         | 37309         | 32011         | 39161         | 48228         |
| 9 Orissa            | 25418         | 24752         | 26801         | 26990         | 27508         | 28583         |
| 10 Punjab           | 18756         | 17086         | 18528         | 14578         | 13548         | 12764         |
| 11 Rajasthan        | 11313         | 11717         | 12133         | 11639         | 15000         | 15691         |
| 12 Tamil Nadu       | 36339         | 33060         | 34175         | 33704         | 41211         | 37166         |
| 13 Uttar Pradesh    | 28774         | 76595         | 82362         | 34128         | 79043         | 79351         |
| 14 West Bengal      | 29811         | 28570         | 28165         | 27413         | 32064         | 32515         |
| <b>Major States</b> | <b>326832</b> | <b>411622</b> | <b>434506</b> | <b>433863</b> | <b>459820</b> | <b>462360</b> |

Note : Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.  
Source : Subsidiary points submitted by the State Governments.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Number of Standard Employees for Industry and Minerals

| State            | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh | 3358    | 3351    | 3508    | 3522    | 4032    | 3568    |
| 2 Bihar          | 5941    | 6165    | 5002    | 5855    | 5539    | 5339    |
| 3 Gujarat        | 1637    | 1655    | 1460    | 1784    | 2073    | 1944    |
| 4 Haryana        | 851     | 821     | 718     | 855     | 769     | 762     |
| 5 Karnataka      | 3682    | 3376    | 4187    | 7398    | 3726    | 4295    |
| 6 Kerala         | 776     | 710     | 2099    | 2039    | 2774    | 2294    |
| 7 Madhya Pradesh | 1432    | 1416    | 1663    | 1865    | 2976    | 2229    |
| 8 Maharashtra    | 1415    | 1232    | 2081    | 1786    | 2121    | 2066    |
| 9 Orissa         | 2621    | 2624    | 2801    | 2821    | 2847    | 2927    |
| 10 Punjab        | 2212    | 2025    | 2214    | 2093    | 2242    | 2208    |
| 11 Rajasthan     | 2401    | 2377    | 2575    | 2639    | 2806    | 2778    |
| 12 Tamil Nadu    | 3019    | 2886    | 2830    | 3294    | 4142    | 3348    |
| 13 Uttar Pradesh | 2879    | 3290    | 3448    | 3522    | 4056    | 5029    |
| 14 West Bengal   | 4515    | 4285    | 3922    | 8481    | 8145    | 9060    |
| Major States     | 36740   | 36213   | 38508   | 47954   | 48249   | 47847   |

Note : Estimated on the basis of the Major head-wise salary bill and the number of State Government Employees.

Source : Subsidiary points submitted by the State Governments.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Population (Thousands)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 54175   | 55241   | 56297   | 57351   | 58414   | 59484   |
| 2 Arunachal Pradesh | 643     | 661     | 680     | 700     | 719     | 739     |
| 3 Assam             | 20203   | 20710   | 21186   | 21651   | 22130   | 22628   |
| 4 Bihar             | 70810   | 72346   | 73890   | 75456   | 77066   | 78728   |
| 5 Goa               | 1101    | 1126    | 1155    | 1185    | 1214    | 1242    |
| 6 Gujarat           | 34524   | 35248   | 35993   | 36706   | 37410   | 38105   |
| 7 Haryana           | 13129   | 13497   | 13886   | 14279   | 14661   | 15026   |
| 8 Himachal Pradesh  | 4331    | 4416    | 4501    | 4585    | 4668    | 4751    |
| 9 Jammu and Kashmir | 6044    | 6188    | 6336    | 6486    | 6636    | 6785    |
| 10 Karnataka        | 37635   | 38486   | 39325   | 40157   | 40984   | 41809   |
| 11 Kerala           | 25709   | 26170   | 26658   | 27157   | 27648   | 28126   |
| 12 Madhya Pradesh   | 52844   | 54012   | 55218   | 56443   | 57672   | 58897   |
| 13 Maharashtra      | 63577   | 64973   | 66411   | 67831   | 69181   | 70444   |
| 14 Manipur          | 1443    | 1480    | 1518    | 1557    | 1595    | 1633    |
| 15 Meghalaya        | 1358    | 1397    | 1437    | 1478    | 1518    | 1558    |
| 16 Mizoram          | 506     | 528     | 549     | 570     | 592     | 613     |
| 17 Nagaland         | 795     | 829     | 863     | 898     | 933     | 969     |
| 18 Orissa           | 26638   | 27115   | 27615   | 28129   | 28645   | 29160   |
| 19 Punjab           | 17000   | 17363   | 17720   | 18066   | 18391   | 18695   |
| 20 Rajasthan        | 34834   | 35814   | 36788   | 37769   | 38771   | 39799   |
| 21 Sikkim           | 324     | 337     | 350     | 362     | 375     | 388     |
| 22 Tamil Nadu       | 48848   | 49644   | 50497   | 51370   | 52225   | 53053   |
| 23 Tripura          | 2086    | 2143    | 2197    | 2251    | 2304    | 2356    |
| 24 Uttar Pradesh    | 112314  | 114768  | 117161  | 119546  | 121999  | 124531  |
| 25 West Bengal      | 55228   | 56347   | 57479   | 58618   | 59780   | 60940   |
| All States          | 686098  | 700840  | 715710  | 730599  | 745510  | 760431  |

Source : Report of the Expert Committee on Population Projections, Office of the Registrar General, Census Operations.

## Data On The Regressors Used In The Tax And Expenditure Analyses

Urban Population  
(Thousands)Urban Area  
(Sq. Kms.)Total Area  
(Sq. Kms.)

| State               | 1971   | 1981   | 1971    | 1981    | 1981    |
|---------------------|--------|--------|---------|---------|---------|
| 1 Andhra Pradesh    | 8402   | 12487  | 3561.8  | 4045.9  | 275100  |
| 2 Arunachal Pradesh | 17     | 41     | N.A.    | N.A.    | 83743   |
| 3 Assam             | 1326   | 2047   | 456.4   | N.A.    | 78439   |
| 4 Bihar             | 5634   | 8719   | 2774.2  | 3198.5  | 173900  |
| 5 Goa *             | 227    | 352    | 137.2   | 192.9   | 3814    |
| 6 Gujarat           | 7496   | 10602  | 4614.9  | 4764.6  | 196000  |
| 7 Haryana           | 1773   | 2827   | 451.8   | 763.8   | 44200   |
| 8 Himachal Pradesh  | 242    | 326    | 155.7   | 212.4   | 55673   |
| 9 Jammu and Kashmir | 858    | 1260   | 393.3   | 587.2   | 222236  |
| 10 Karnataka        | 7122   | 10730  | 3135.1  | 3682.8  | 191800  |
| 11 Kerala           | 3466   | 4771   | 1341.6  | 1788.0  | 38900   |
| 12 Madhya Pradesh   | 6785   | 10586  | 2855.1  | 4878.3  | 443400  |
| 13 Maharashtra      | 15711  | 21993  | 6151.0  | 5721.8  | 307700  |
| 14 Manipur          | 141    | 375    | 45.9    | 151.5   | 22327   |
| 15 Meghalaya        | 147    | 241    | 38.2    | 84.8    | 22429   |
| 16 Mizoram *        | **     | 122    | **      | 319.0   | 21081   |
| 17 Nagaland         | 51     | 120    | 41.8    | 108.8   | 16579   |
| 18 Orissa           | 1845   | 3110   | 1658.4  | 2281.1  | 153700  |
| 19 Punjab           | 3216   | 4648   | 691.9   | 1199.4  | 50400   |
| 20 Rajasthan        | 4544   | 7210   | 3792.3  | 4497.3  | 342200  |
| 21 Sikkim           | 20     | 51     | 10.0    | N.A.    | 7096    |
| 22 Tamil Nadu       | 12465  | 15952  | 5893.5  | 5860.7  | 130100  |
| 23 Tripura          | 162    | 225    | 41.9    | 54.4    | 10486   |
| 24 Uttar Pradesh    | 12388  | 19899  | 2845.0  | 4560.4  | 294400  |
| 25 West Bengal      | 10967  | 14447  | 1949.9  | 2646.0  | 88300   |
| All States          | 105005 | 153141 | 43036.9 | 51599.6 | 3274502 |

Note : \* Relates to the Union Territories.

\*\* Mizo District included under Assam.

Source : India, Urban Data Sheet, October 1986,  
National Institute of Urban Affairs, New Delhi.

## Data On The Regressors Used In The Tax And Expenditure Analyses

Hill/Desert Population

(Thousands)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | -       | -       | -       | -       | -       | -       |
| 2 Arunachal Pradesh | 642     | 661     | 681     | 702     | 724     | 746     |
| 3 Assam             | 640     | 662     | 683     | 706     | 729     | 754     |
| 4 Bihar             | -       | -       | -       | -       | -       | -       |
| 5 Goa               | 135     | 138     | 141     | 144     | 147     | 151     |
| 6 Gujarat           | 1733    | 1769    | 1806    | 1841    | 1876    | 1911    |
| 7 Haryana           | 6117    | 6288    | 6469    | 6652    | 6830    | 6999    |
| 8 Himachal Pradesh  | 4327    | 4420    | 4515    | 4612    | 4712    | 4813    |
| 9 Jammu and Kashmir | 6066    | 6225    | 6389    | 6558    | 6730    | 6907    |
| 10 Karnataka        | 6751    | 6899    | 7043    | 7187    | 7330    | 7472    |
| 11 Kerala           | 12952   | 13256   | 13576   | 13905   | 14232   | 14556   |
| 12 Madhya Pradesh   | -       | -       | -       | -       | -       | -       |
| 13 Maharashtra      | 10256   | 10492   | 10736   | 10976   | 11206   | 11423   |
| 14 Manipur          | 1441    | 1482    | 1525    | 1568    | 1613    | 1659    |
| 15 Meghalaya        | 1355    | 1393    | 1432    | 1473    | 1514    | 1557    |
| 16 Mizoram          | 504     | 524     | 545     | 567     | 590     | 614     |
| 17 Nagaland         | 791     | 824     | 858     | 893     | 930     | 968     |
| 18 Orissa           | -       | -       | -       | -       | -       | -       |
| 19 Punjab           | -       | -       | -       | -       | -       | -       |
| 20 Rajasthan        | 21220   | 21816   | 22409   | 23006   | 23617   | 24242   |
| 21 Sikkim           | 323     | 336     | 350     | 365     | 380     | 396     |
| 22 Tamil Nadu       | 9692    | 9918    | 10157   | 10404   | 10650   | 10900   |
| 23 Tripura          | 2082    | 2140    | 2201    | 2262    | 2325    | 2391    |
| 24 Uttar Pradesh    | 4903    | 5015    | 5123    | 5232    | 5344    | 5450    |
| 25 West Bengal      | 554     | 561     | 568     | 575     | 582     | 589     |
| All States          | 92482   | 94818   | 97208   | 99629   | 102062  | 104500  |

Source : 1. Sixth Five Year Plan, page 414.  
2. Seventh Five Year Plan, Volume II, page 339.  
3. Seventh Five Year Plan, page 350 - Desert Development Programme.

Data On The Regressors Used In The Tax And Expenditure Analyses  
Children In The Age Group 6-10 Years

| State               | 1981-82  | 1982-83  | 1983-84   | 1984-85   | 1985-86   | 1986-87   |
|---------------------|----------|----------|-----------|-----------|-----------|-----------|
| 1 Andhra Pradesh    | 8011142  | 8160504  | 8312651   | 8467835   | 8625508   | 8788324   |
| 2 Arunachal Pradesh | 92591    | 96083    | 99707     | 103469    | 107373    | 111420    |
| 3 Assam             | *        | *        | *         | *         | *         | *         |
| 4 Bihar             | 11259548 | 11490834 | 11727912  | 11969882  | 12216844  | 12469901  |
| 5 Goa               | 139753   | 142560   | 145422    | 148342    | 151321    | 154373    |
| 6 Gujarat           | 4825997  | 4891029  | 4956937   | 5023733   | 5091429   | 5160773   |
| 7 Haryana           | 1925437  | 1957761  | 1990629   | 2024048   | 2058028   | 2092574   |
| 8 Himachal Pradesh  | 584925   | 596672   | 608655    | 620879    | 633348    | 646058    |
| 9 Jammu and Kashmir | 927093   | 947958   | 969292    | 991107    | 1013412   | 1036219   |
| 10 Karnataka        | 5517434  | 5613244  | 5710718   | 5809885   | 5910774   | 6013414   |
| 11 Kerala           | 2947317  | 2955840  | 2964387   | 2972959   | 2981556   | 2990177   |
| 12 Madhya Pradesh   | 7929271  | 8073887  | 8221140   | 8371080   | 8523753   | 8679212   |
| 13 Maharashtra      | 8857099  | 8997328  | 9139778   | 9284482   | 9431478   | 9580601   |
| 14 Manipur          | 207265   | 212102   | 217052    | 222117    | 227301    | 232606    |
| 15 Meghalaya        | 205072   | 210081   | 215213    | 220469    | 225854    | 231371    |
| 16 Mizoram          | 67788    | 69540    | 71337     | 73181     | 75073     | 77013     |
| 17 Nagaland         | 109830   | 113880   | 118080    | 122435    | 126951    | 131633    |
| 18 Orissa           | 3897736  | 3953625  | 4010315   | 4067818   | 4126145   | 4185309   |
| 19 Punjab           | 2133780  | 2147467  | 2161242   | 2175105   | 2189057   | 2203099   |
| 20 Rajasthan        | 5435107  | 5577566  | 5723759   | 5873784   | 6027741   | 6185734   |
| 21 Sikkim           | 42920    | 44790    | 46742     | 48779     | 50904     | 53122     |
| 22 Tamil Nadu       | 6051540  | 6099402  | 6147643   | 6196265   | 6245272   | 6294667   |
| 23 Tripura          | 319284   | 325073   | 330968    | 336969    | 343080    | 349301    |
| 24 Uttar Pradesh    | 17644320 | 18137097 | 18643637  | 19164324  | 19699553  | 20249730  |
| 25 West Bengal      | 7845503  | 7945363  | 8046495   | 8148915   | 8252637   | 8357680   |
| All States          | 96976751 | 98759688 | 100579712 | 102437661 | 104334390 | 106270777 |

Note : Projected by applying the state-specific rates of growth between 1971 and 1981.

Source : 1. Census, 1971.  
2. Census, 1981.

Data On The Regressors Used In The Tax And Expenditure Analyses  
Children In The Age Group 11-18 Years

| State               | 1981-82   | 1982-83   | 1983-84   | 1984-85   | 1985-86   | 1986-87   |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 Andhra Pradesh    | 8716079   | 8945759   | 9181491   | 9423435   | 9671755   | 9926618   |
| 2 Arunachal Pradesh | 92983     | 97286     | 101788    | 106499    | 111427    | 116584    |
| 3 Assam             | *         | *         | *         | *         | *         | *         |
| 4 Bihar             | 11047595  | 11355324  | 11671625  | 11996736  | 12330903  | 12674379  |
| 5 Goa               | 203408    | 210159    | 217133    | 224339    | 231784    | 239477    |
| 6 Gujarat           | 6222627   | 6398910   | 6580188   | 6766601   | 6958795   | 7155420   |
| 7 Haryana           | 2565149   | 2638270   | 2713476   | 2790826   | 2870380   | 2952203   |
| 8 Himachal Pradesh  | 802338    | 822738    | 843656    | 865106    | 887102    | 909657    |
| 9 Jammu and Kashmir | 1106748   | 1146931   | 1188573   | 1231726   | 1276447   | 1322791   |
| 10 Karnataka        | 6652748   | 6844996   | 7042800   | 7246320   | 7455721   | 7671174   |
| 11 Kerala           | 5063248   | 5161276   | 5261201   | 5363061   | 5466893   | 5572736   |
| 12 Madhya Pradesh   | 8890836   | 9206887   | 9534172   | 9873091   | 10224059  | 10587502  |
| 13 Maharashtra      | 10945983  | 11277843  | 11619351  | 11971414  | 12334143  | 12707864  |
| 14 Manipur          | 252743    | 259724    | 266899    | 274271    | 281847    | 289632    |
| 15 Meghalaya        | 245246    | 254899    | 264932    | 275360    | 286198    | 297463    |
| 16 Mizoram          | 89652     | 93083     | 96646     | 100345    | 104186    | 108174    |
| 17 Nagaland         | 135581    | 142225    | 149194    | 156504    | 164173    | 172217    |
| 18 Orissa           | 4820295   | 4975558   | 5135822   | 5301248   | 5472003   | 5648258   |
| 19 Punjab           | 3178173   | 3236568   | 3296036   | 3356597   | 3418271   | 3481078   |
| 20 Rajasthan        | 6106280   | 6333772   | 6569738   | 6814495   | 7068371   | 7331737   |
| 21 Sikkim           | 57291     | 59379     | 61544     | 63788     | 66113     | 68513     |
| 22 Tamil Nadu       | 8337795   | 8555229   | 8778333   | 9007255   | 9242147   | 9483161   |
| 23 Tripura          | 388942    | 404539    | 420762    | 437635    | 455185    | 473438    |
| 24 Uttar Pradesh    | 18473839  | 19019561  | 19581403  | 20159842  | 20755360  | 21368438  |
| 25 West Bengal      | 10272437  | 10571818  | 10879925  | 11197011  | 11523333  | 11860173  |
| All States          | 114668017 | 118012534 | 121456687 | 125003503 | 128666100 | 132411118 |

Note : Projected by applying the state-specific rates of growth between 1971 and 1981.

Source : 1. Census, 1971.  
2. Census, 1981.

Data On The Regressors Used In The Tax And Expenditure Analysos

Number Of Judges

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 485     | 516     | 542     | 563     | 560     | 585     |
| 2 Arunachal Pradesh | -       | -       | -       | -       | -       | -       |
| 3 Assam             | 418     | 349     | 312     | 469     | 407     | 477     |
| 4 Bihar             | 1189    | 1189    | 1189    | 1192    | 1439    | 1492    |
| 5 Goa               | 43      | 45      | 44      | 52      | 47      | 55      |
| 6 Gujarat           | *       | *       | 490     | 500     | 499     | 499     |
| 7 Haryana           | 140     | 136     | 138     | 159     | 162     | 182     |
| 8 Himachal Pradesh  | 262     | 278     | 275     | 250     | 238     | 260     |
| 9 Jammu and Kashmir | *       | *       | *       | *       | *       | *       |
| 10 Karnataka        | 363     | 369     | 372     | 378     | 386     | 406     |
| 11 Kerala           | 344     | 359     | 364     | 383     | 383     | 397     |
| 12 Madhya Pradesh   | 585     | 767     | 767     | 767     | 771     | 773     |
| 13 Maharashtra      | 765     | 818     | 831     | 833     | 797     | 783     |
| 14 Manipur          | 45      | 47      | 42      | 65      | 69      | 63      |
| 15 Meghalaya        | 28      | 29      | 28      | 23      | 32      | 34      |
| 16 Mizoram          | 8       | 9       | 11      | 9       | 8       | 7       |
| 17 Nagaland         | 30      | 47      | 46      | 37      | 32      | 31      |
| 18 Orissa           | 275     | 284     | 271     | 279     | 305     | 303     |
| 19 Punjab           | 207     | 203     | 230     | 228     | 225     | 228     |
| 20 Rajasthan        | 416     | 420     | 420     | 435     | 446     | 453     |
| 21 Sikkim           | 25      | 25      | 24      | 30      | 28      | 33      |
| 22 Tamil Nadu       | 308     | 311     | 314     | 315     | 315     | 296     |
| 23 Tripura          | 123     | 123     | 113     | 127     | 110     | 136     |
| 24 Uttar Pradesh    | 1365    | 1410    | 1425    | 1519    | 1527    | 1553    |
| 25 West Bengal      | 509     | 519     | 517     | 519     | 522     | 540     |
| All States          | 7933    | 8253    | 8765    | 9132    | 9315    | 9585    |

Note : \* Data not available.

Source : Department of Justice, Ministry of Home Affairs.

Data On The Regressors Used In The Tax And Expenditure Analysos

Number Of Cases Disposed Of

| State               | 1981-82  | 1982-83  | 1983-84  | 1984-85  | 1985-86  | 1986-87  |
|---------------------|----------|----------|----------|----------|----------|----------|
| 1 Andhra Pradesh    | 1014341  | 956264   | 958027   | 999502   | 973053   | 1076667  |
| 2 Arunachal Pradesh | 423      | 1257     | 1411     | 1480     | 1491     | 1486     |
| 3 Assam             | 9755     | 10713    | 12323    | 14176    | 15986    | 11370    |
| 4 Bihar             | 353611   | 337224   | 406788   | 413314   | 398224   | 423160   |
| 5 Goa               | 3003     | 4366     | 6043     | 4427     | 6050     | 7679     |
| 6 Gujarat           | 1459262  | 1342506  | 1572934  | 1476644  | 975385   | 1205410  |
| 7 Haryana           | 129692   | 145331   | 144246   | 148597   | 167928   | 180828   |
| 8 Himachal Pradesh  | 53720    | 55993    | 67156    | 64147    | 70600    | 71997    |
| 9 Jammu and Kashmir | *        | *        | *        | *        | *        | *        |
| 10 Karnataka        | 530409   | 570715   | 552658   | 585427   | 706391   | 763192   |
| 11 Kerala           | 310122   | 258663   | 306044   | 341645   | 349750   | 426004   |
| 12 Madhya Pradesh   | 744686   | 704113   | 661244   | 876234   | 615034   | 728624   |
| 13 Maharashtra      | 1990746  | 1991019  | 1961273  | 1854797  | 1878719  | 1986746  |
| 14 Manipur          | 3007     | 2227     | 4761     | 4397     | 5728     | 7833     |
| 15 Meghalaya        | 9241     | 12558    | 12352    | 14204    | 22020    | 26521    |
| 16 Mizoram          | 685      | 888      | 1148     | 1155     | 1243     | 1270     |
| 17 Nagaland         | 752      | 1014     | 1558     | 1623     | 1891     | 1837     |
| 18 Orissa           | 121797   | 134563   | 139711   | 137371   | 129910   | 140238   |
| 19 Punjab           | 209917   | 219737   | 215103   | 211353   | 223872   | 199160   |
| 20 Rajasthan        | 355346   | 327814   | 387403   | 356192   | 421509   | 423072   |
| 21 Sikkim           | 389      | 607      | 602      | 709      | 73       | 1100     |
| 22 Tamil Nadu       | 2182603  | 2101975  | 2050000  | 2000000  | 2000000  | 2000000  |
| 23 Tripura          | 14500    | 12950    | 13753    | 17734    | 13601    | 14202    |
| 24 Uttar Pradesh    | 1570659  | 1711860  | 1656720  | 1551371  | 1605702  | 1621497  |
| 25 West Bengal      | 513337   | 526200   | 520000   | 523217   | 520810   | 497304   |
| All States          | 11582204 | 11450186 | 11030837 | 10848308 | 10641000 | 11406705 |

Note : \* Data not available.

Source : Subsidiary papers submitted to the Law Commission.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Number Of Police Constables

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 * | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|-----------|---------|---------|
| 1 Andhra Pradesh    | 46817   | 45856   | 47584   | 50117     | 52176   | 54235   |
| 2 Arunachal Pradesh | 1839    | 1943    | 1937    | 1981      | 2024    | 1856    |
| 3 Assam             | 28238   | 26299   | 26674   | 22439     | 18203   | 38613   |
| 4 Bihar             | 57918   | 58072   | 59081   | 60022     | 60935   | 61848   |
| 5 Goa               | 2335    | 2401    | 2336    | 2444      | 2552    | 2572    |
| 6 Gujarat           | 48547   | 51774   | 54586   | 57272     | 56610   | 55946   |
| 7 Haryana           | 17018   | 18618   | 18896   | 19736     | 20472   | 21207   |
| 8 Himachal Pradesh  | 7532    | 7781    | 7918    | 8187      | 8455    | 8432    |
| 9 Jammu and Kashmir | 18683   | 19708   | 22276   | 22525     | 22773   | 20268   |
| 10 Karnataka        | 35322   | 38928   | 39906   | 41262     | 43267   | 45271   |
| 11 Kerala           | 20389   | 21612   | 20717   | 25980     | 25790   | 25600   |
| 12 Madhya Pradesh   | 67058   | 71189   | 73193   | 74021     | 72956   | 71891   |
| 13 Maharashtra      | 91501   | 97478   | 98264   | 100155    | 102581  | 105005  |
| 14 Manipur          | 6521    | 7338    | 7454    | 7898      | 8342    | 9297    |
| 15 Meghalaya        | 4305    | 5011    | 5044    | 5481      | 5917    | 5579    |
| 16 Mizoram          | 2174    | 2070    | 2269    | 2413      | 2557    | 2809    |
| 17 Nagaland         | 8832    | 10534   | 11932   | 13344     | 14756   | 13908   |
| 18 Orissa           | 24772   | 26102   | 26673   | 28283     | 28738   | 29193   |
| 19 Punjab           | 28203   | 27325   | 27874   | 30112     | 31924   | 33733   |
| 20 Rajasthan        | 42802   | 43301   | 43447   | 43744     | 44539   | 45333   |
| 21 Sikkim           | 1548    | 1548    | 1699    | 1713      | 1726    | 1814    |
| 22 Tamil Nadu       | 45135   | 46077   | 44462   | 47110     | 47967   | 48840   |
| 23 Tripura          | 5491    | 5427    | 5457    | 6616      | 7775    | 6975    |
| 24 Uttar Pradesh    | 120927  | 123376  | 124166  | 126744    | 128361  | 129978  |
| 25 West Bengal      | 64206   | 69285   | 62690   | 65416     | 57503   | 49590   |
| All States          | 798112  | 829054  | 836535  | 865016    | 868899  | 889794  |

Note : \* Average of the two adjacent years.

Source : 1. "Crime in India", Ministry of Home Affairs.  
2. "Data on Police Organisations in India", Ministry of Home Affairs.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Number Of Cognisable Offences Registered Under IPC

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 75294   | 79722   | 84774   | 57311   | 64779   | 70243   |
| 2 Arunachal Pradesh | 841     | 1011    | 1071    | 955     | 1012    | 1280    |
| 3 Assam             | 43797   | 43632   | 48979   | 38926   | 34959   | 40550   |
| 4 Bihar             | 107005  | 106768  | 108661  | 111733  | 108411  | 114432  |
| 5 Goa               | 3418    | 3218    | 2936    | *       | 3090    | 4650    |
| 6 Gujarat           | 78639   | 80739   | 79558   | 83927   | 88067   | 85101   |
| 7 Haryana           | 16698   | 16563   | 16774   | 17662   | 19268   | 20865   |
| 8 Himachal Pradesh  | 4197    | 3989    | 4430    | 5065    | 5299    | 5955    |
| 9 Jammu and Kashmir | 15973   | 15523   | 17139   | 17122   | 19440   | 19855   |
| 10 Karnataka        | 79605   | 74480   | 77303   | 79235   | 81694   | 82497   |
| 11 Kerala           | 48064   | 49096   | 47308   | 48044   | 47276   | 52485   |
| 12 Madhya Pradesh   | 169117  | 170310  | 166353  | 167944  | 171572  | 171234  |
| 13 Maharashtra      | 172975  | 165748  | 157249  | 164424  | 167536  | 180064  |
| 14 Manipur          | 3278    | 3081    | 3069    | 3196    | 3021    | 2881    |
| 15 Meghalaya        | 2122    | 1733    | 1646    | 1603    | 1759    | 1750    |
| 16 Mizoram          | 1506    | 1709    | 1696    | 1821    | 1414    | 1255    |
| 17 Nagaland         | 993     | 1058    | 1940    | 1449    | 1338    | 1578    |
| 18 Orissa           | 47780   | 48060   | 44662   | 43843   | 45092   | 44310   |
| 19 Punjab           | 13588   | 12263   | 13960   | 12725   | 11300   | 10000   |
| 20 Rajasthan        | 67052   | 73610   | 71367   | 71671   | 70000   | 70000   |
| 21 Sikkim           | 295     | 226     | 257     | 283     | 300     | 300     |
| 22 Tamil Nadu       | 118471  | 115411  | 114415  | 103275  | 107410  | 100000  |
| 23 Tripura          | 4178    | 5486    | 5900    | 6027    | 5000    | 5000    |
| 24 Uttar Pradesh    | 185484  | 167747  | 164926  | 163036  | 160000  | 160000  |
| 25 West Bengal      | 89206   | 83379   | 81239   | 72161   | 70000   | 70000   |
| All States          | 1349577 | 1324561 | 1317612 | 1279520 | 1300000 | 1300000 |

\* Data not available.

Data On The Regressors Used In The Tax And Expenditure Analyses

Number Of Prisoners

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 9373    | 9994    | 9196    | 9313    | 9985    | 10216   |
| 2 Arunachal Pradesh | *       | *       | *       | *       | *       | *       |
| 3 Assam             | 4319    | 4163    | 4477    | 4077    | 3900    | 4126    |
| 4 Bihar             | 25116   | 25744   | 24929   | 24032   | 24360   | 26042   |
| 5 Goa               | *       | *       | *       | *       | *       | *       |
| 6 Gujarat           | 3255    | 3475    | 3554    | 3780    | 4019    | 4836    |
| 7 Haryana           | 2682    | 2805    | 2745    | 3150    | 3379    | 3584    |
| 8 Himachal Pradesh  | 342     | 325     | 339     | 267     | 328     | 323     |
| 9 Jammu and Kashmir | 611     | 543     | 968     | 608     | 715     | 662     |
| 10 Karnataka        | 4516    | 4307    | 5057    | 4395    | 4376    | 4580    |
| 11 Kerala           | 2707    | 2308    | 2481    | 2683    | 2837    | 3131    |
| 12 Madhya Pradesh   | 16431   | 17156   | 17516   | 17500   | 17465   | 17553   |
| 13 Maharashtra      | 14615   | 14880   | 14916   | 14872   | 15045   | 14259   |
| 14 Manipur          | 420     | 433     | 372     | 350     | 659     | 664     |
| 15 Meghalaya        | 334     | 354     | 364     | 378     | 407     | 433     |
| 16 Mizoram          | 8201    | 14627   | 11281   | 10910   | 11612   | 11391   |
| 17 Nagaland         | 366     | 451     | 517     | 471     | 530     | 715     |
| 18 Orissa           | 6074    | 6299    | 7022    | 7051    | 6642    | 6424    |
| 19 Punjab           | 7159    | 9577    | 8250    | 13302   | 7405    | 7670    |
| 20 Rajasthan        | 5276    | 5845    | 5519    | 5561    | 6122    | 6297    |
| 21 Sikkim           | 48      | 41      | 43      | 37      | 19      | 40      |
| 22 Tamil Nadu       | 16434   | 18414   | 18565   | 19584   | 19609   | 12062   |
| 23 Tripura          | 326     | 387     | 373     | 356     | 344     | 334     |
| 24 Uttar Pradesh    | 28677   | 26976   | 27365   | 25673   | 27572   | 30075   |
| 25 West Bengal      | 12321   | 12743   | 12662   | 11217   | 11619   | 11106   |
| All States          | 169602  | 181847  | 178510  | 179567  | 178949  | 176523  |

Note : \* Data not available.

Source : Subsidiary points submitted by the State Governments.

Data On The Regressors Used In The Tax And Expenditure Analyses

Jail Capacity

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 9083    | 9083    | 9083    | 9083    | 9083    | 9083    |
| 2 Arunachal Pradesh | *       | *       | *       | *       | *       | *       |
| 3 Assam             | 5539    | 5539    | 5628    | 5628    | 5658    | 5658    |
| 4 Bihar             | 20370   | 21917   | 21903   | 22434   | 22434   | 22434   |
| 5 Goa               | 392     | 256     | 314     | 252     | 251     | 238     |
| 6 Gujarat           | 5036    | 5036    | 5036    | 5036    | 5036    | 5036    |
| 7 Haryana           | 3361    | 3375    | 3389    | 3389    | 3491    | 3495    |
| 8 Himachal Pradesh  | 561     | 561     | 561     | 561     | 561     | 561     |
| 9 Jammu and Kashmir | 1203    | 1203    | 1253    | 1280    | 1308    | 1308    |
| 10 Karnataka        | 7472    | 7472    | 7472    | 7376    | 7376    | 7376    |
| 11 Kerala           | 5317    | 5317    | 5317    | 5317    | 5317    | 5317    |
| 12 Madhya Pradesh   | 13164   | 13164   | 13164   | 13224   | 13254   | 13254   |
| 13 Maharashtra      | 19056   | 19080   | 19056   | 19814   | 19706   | 19706   |
| 14 Manipur          | 452     | 452     | 452     | 452     | 572     | 572     |
| 15 Meghalaya        | 426     | 426     | 426     | 426     | 426     | 426     |
| 16 Mizoram          | 323     | 323     | 323     | 323     | 323     | 423     |
| 17 Nagaland         | 1160    | 1160    | 1160    | 1160    | 1160    | 1160    |
| 18 Orissa           | 6320    | 6323    | 6413    | 6413    | 6413    | 6413    |
| 19 Punjab           | 6746    | 6746    | 7996    | 7996    | 7996    | 7996    |
| 20 Rajasthan        | 7745    | 7745    | 7745    | 7745    | 7745    | 7745    |
| 21 Sikkim           | 35      | 35      | 35      | 35      | 35      | 35      |
| 22 Tamil Nadu       | 15225   | 15225   | 15225   | 15225   | 15635   | 15635   |
| 23 Tripura          | 854     | 854     | 854     | 854     | 854     | 854     |
| 24 Uttar Pradesh    | 33122   | 33122   | 33122   | 33712   | 32633   | 32633   |
| 25 West Bengal      | 18803   | 18803   | 18803   | 18803   | 18803   | 18803   |
| All States          | 181764  | 183217  | 184730  | 186533  | 186071  | 186161  |

Note : \* Data not available.

Source : Subsidiary points submitted by the State Governments.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Tax Collections

(Rs. Lakh)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 70272   | 80809   | 96507   | 117181  | 143338  | 151823  |
| 2 Arunachal Pradesh | 40      | 58      | 85      | 140     | 130     | 164     |
| 3 Assam             | 10046   | 10748   | 13425   | 18859   | 23444   | 25077   |
| 4 Bihar             | 32918   | 37158   | 42842   | 45706   | 56022   | 66238   |
| 5 Goa               | 2400    | 2805    | 3096    | 4714    | 5610    | 6059    |
| 6 Gujarat           | 60942   | 70063   | 79860   | 87182   | 95668   | 112509  |
| 7 Haryana           | 27794   | 31691   | 33969   | 38795   | 47932   | 53864   |
| 8 Himachal Pradesh  | 4106    | 4682    | 5367    | 5992    | 7248    | 9109    |
| 9 Jammu and Kashmir | 5891    | 6043    | 6856    | 7526    | 9125    | 9933    |
| 10 Karnataka        | 59071   | 65613   | 74494   | 88032   | 103603  | 116702  |
| 11 Kerala           | 36298   | 42207   | 47535   | 58526   | 68422   | 76712   |
| 12 Madhya Pradesh   | 43924   | 50677   | 58787   | 66134   | 76323   | 84673   |
| 13 Maharashtra      | 132286  | 157813  | 175122  | 187410  | 224256  | 261598  |
| 14 Manipur          | 372     | 410     | 483     | 563     | 660     | 904     |
| 15 Meghalaya        | 574     | 735     | 918     | 1214    | 1489    | 1764    |
| 16 Mizoram          | 42      | 50      | 59      | 79      | 173     | 299     |
| 17 Nagaland         | 549     | 648     | 946     | 1141    | 1376    | 1334    |
| 18 Orissa           | 13673   | 15035   | 17344   | 19532   | 22746   | 26454   |
| 19 Punjab           | 41689   | 47379   | 51945   | 54949   | 62945   | 75756   |
| 20 Rajasthan        | 30600   | 37668   | 42539   | 47092   | 54692   | 63025   |
| 21 Sikkim           | 352     | 385     | 477     | 604     | 761     | 974     |
| 22 Tamil Nadu       | 83894   | 100658  | 113935  | 129136  | 153964  | 174876  |
| 23 Tripura          | 535     | 613     | 839     | 807     | 977     | 1151    |
| 24 Uttar Pradesh    | 82141   | 91320   | 97707   | 112233  | 126061  | 149240  |
| 25 West Bengal      | 59949   | 62296   | 71607   | 85115   | 97068   | 104597  |
| All States          | 800358  | 917564  | 1036744 | 1178662 | 1384033 | 1574835 |

Source : Finance Accounts of various State Governments.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Enrolment In Primary Schools

| State               | 1981-82  | 1982-83  | 1983-84   | 1984-85  | 1985-86  | 1986-87  |
|---------------------|----------|----------|-----------|----------|----------|----------|
| 1 Andhra Pradesh    | 5687406  | 5978940  | 6073140   | 6411608  | 6698983  | 6924592  |
| 2 Arunachal Pradesh | 66716    | 71570    | 74689     | 78402    | 79947    | 91482    |
| 3 Assam             | 2118082  | 2284426  | 1954875   | 2325000  | 2761000  | 2790002  |
| 4 Bihar             | 6942343  | 7319428  | 7319148   | 7734984  | 7946568  | 8030064  |
| 5 Goa               | 160439   | 168625   | 141195    | 131756   | 133885   | 163862   |
| 6 Gujarat           | 4407692  | 4537960  | 4665000   | 4850000  | 4893000  | 5068000  |
| 7 Haryana           | 1307126  | 1395594  | 1463663   | 1526484  | 1575553  | 1599406  |
| 8 Himachal Pradesh  | 566071   | 595609   | 612106    | 620457   | 629505   | 644482   |
| 9 Jammu and Kashmir | 581151   | 603031   | 620000    | 640000   | 650000   | 667000   |
| 10 Karnataka        | 4400884  | 4457012  | 4019054   | 4125316  | 4049450  | 4835006  |
| 11 Kerala           | 3221986  | 3177697  | 3100898   | 3160545  | 3232596  | 3210857  |
| 12 Madhya Pradesh   | 5136768  | 5728970  | 6094422   | 6108629  | 6857778  | 7090432  |
| 13 Maharashtra      | 8601486  | 8762113  | 8960000   | 9125961  | 9360000  | 9465000  |
| 14 Manipur          | 215164   | 219570   | 224070    | 236150   | 238650   | 239150   |
| 15 Meghalaya        | 117863   | 196641   | 212777    | 202729   | 207678   | 207923   |
| 16 Mizoram          | 52688    | 69228    | 76547     | 86647    | 96686    | 97084    |
| 17 Nagaland         | 94148    | 99400    | 97968     | 141120   | 140200   | 140232   |
| 18 Orissa           | 2823453  | 2986160  | 3041000   | 3006269  | 3254000  | 3326200  |
| 19 Punjab           | 2008414  | 1923943  | 1936177   | 1984961  | 2038097  | 1998597  |
| 20 Rajasthan        | 2993413  | 3253080  | 3604447   | 3798752  | 4013892  | 4151429  |
| 21 Sikkim           | 44704    | 49633    | 54702     | 60821    | 63141    | 65600    |
| 22 Tamil Nadu       | 6407257  | 6633657  | 6873586   | 7043855  | 7193409  | 7328105  |
| 23 Tripura          | 325504   | 340774   | 335056    | 344260   | 308260   | 309200   |
| 24 Uttar Pradesh    | 10180709 | 10776971 | 11261430  | 11707354 | 11096224 | 12332560 |
| 25 West Bengal      | 6786519  | 7013365  | 7388920   | 7550139  | 7951195  | 8000000  |
| All States          | 75247986 | 78643397 | 802204870 | 83002199 | 85459697 | 89076000 |

Source : "Selected Educational Statistics" and "Education in India", Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Enrolment In Secondary Schools

| State               | 1981-82  | 1982-83  | 1983-84  | 1984-85  | 1985-86  | 1986-87  |
|---------------------|----------|----------|----------|----------|----------|----------|
| 1 Andhra Pradesh    | 1849564  | 1978428  | 2203577  | 2409904  | 2608604  | 2753388  |
| 2 Arunachal Pradesh | 15003    | 18495    | 20817    | 23273    | 31577    | 31060    |
| 3 Assam             | 890627   | 909534   | 1231214  | 1467349  | 1665757  | 1805929  |
| 4 Bihar             | 1988736  | 2169915  | 2169915  | 2480077  | 2573818  | 2639463  |
| 5 Goa               | 100248   | 105131   | 143203   | 152340   | 160331   | 131485   |
| 6 Gujarat           | 1916955  | 2019777  | 2146000  | 2142500  | 2471000  | 2287000  |
| 7 Haryana           | 696581   | 725260   | 757713   | 806186   | 834514   | 899842   |
| 8 Himachal Pradesh  | 292482   | 323355   | 347316   | 373016   | 395202   | 430913   |
| 9 Jammu and Kashmir | 274948   | 293221   | 301154   | 339000   | 351000   | 373000   |
| 10 Karnataka        | 1592716  | 1768944  | 2676631  | 2506302  | 3220357  | 2265785  |
| 11 Kerala           | 2453954  | 2494679  | 2537942  | 2552912  | 2513369  | 2507667  |
| 12 Madhya Pradesh   | 2003104  | 2138316  | 2417308  | 2693470  | 2884393  | 2842789  |
| 13 Maharashtra      | 3795547  | 4044096  | 4307000  | 4647022  | 4797000  | 5286000  |
| 14 Manipur          | 84030    | 90074    | 94825    | 101367   | 118231   | 125230   |
| 15 Meghalaya        | 46102    | 90741    | 77337    | 92258    | 100351   | 103293   |
| 16 Mizoram          | 26862    | 29575    | 33425    | 45992    | 50112    | 37251    |
| 17 Nagaland         | 33026    | 33275    | 31860    | 78130    | 51800    | 51800    |
| 18 Orissa           | 1009882  | 1228485  | 1066065  | 982639   | 1321973  | 1243911  |
| 19 Punjab           | 996883   | 1015203  | 1038994  | 1042468  | 1077413  | 1105073  |
| 20 Rajasthan        | 1277438  | 1391304  | 1509787  | 1560209  | 1680183  | 1775331  |
| 21 Sikkim           | 11596    | 13578    | 15323    | 17516    | 19882    | 21571    |
| 22 Tamil-Nadu       | 2967778  | 3083695  | 3290490  | 3502164  | 3731518  | 3947893  |
| 23 Tripura          | 110974   | 121227   | 119580   | 129545   | 129545   | 129545   |
| 24 Uttar Pradesh    | 4613615  | 5026627  | 5020684  | 5395091  | 5576232  | 5821809  |
| 25 West Bengal      | 3054397  | 3377889  | 3557885  | 3646275  | 3960777  | 4076535  |
| All States          | 32103048 | 34490824 | 37116045 | 39187005 | 42324939 | 42694163 |

Source : "Selected Educational Statistics" and "Education in India",  
Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Enrolment In Secondary Schools In Rural Areas

| State               | 1981-82  | 1982-83  | 1983-84  | 1984-85  | 1985-86  | 1986-87  |
|---------------------|----------|----------|----------|----------|----------|----------|
| 1 Andhra Pradesh    | 1013157  | 1106637  | 1208742  | 1320269  | 1442085  | 1575141  |
| 2 Arunachal Pradesh | 10797    | 12398    | 14235    | 16345    | 18767    | 21548    |
| 3 Assam             | 667852   | 709365   | 753458   | 800292   | 850038   | 902875   |
| 4 Bihar             | 1322173  | 1441530  | 1571662  | 1713541  | 1868229  | 2036880  |
| 5 Goa               | 59436    | 63969    | 68848    | 74099    | 79750    | 85832    |
| 6 Gujarat           | 925735   | 975392   | 1027713  | 1082841  | 1140926  | 1202126  |
| 7 Haryana           | 435394   | 463600   | 493635   | 525615   | 559666   | 595924   |
| 8 Himachal Pradesh  | 239306   | 258232   | 278655   | 300694   | 324475   | 350137   |
| 9 Jammu and Kashmir | 171278   | 188205   | 206806   | 227244   | 249703   | 274381   |
| 10 Karnataka        | 800545   | 855344   | 913894   | 976452   | 1043293  | 1114708  |
| 11 Kerala           | 1871063  | 1887836  | 1904759  | 1921834  | 1939062  | 1956444  |
| 12 Madhya Pradesh   | 1022330  | 1103757  | 1191670  | 1286585  | 1389059  | 1499696  |
| 13 Maharashtra      | 1712624  | 1888282  | 2081957  | 2295497  | 2530939  | 2790529  |
| 14 Manipur          | 53787    | 54869    | 55973    | 57099    | 58248    | 59420    |
| 15 Meghalaya        | 48289    | 53000    | 58170    | 63844    | 70072    | 76908    |
| 16 Mizoram          | 25751    | 25667    | 25584    | 25502    | 25419    | 25337    |
| 17 Nagaland         | 30985    | 30492    | 30006    | 29528    | 29058    | 28595    |
| 18 Orissa           | 694495   | 746022   | 801371   | 860827   | 924694   | 993299   |
| 19 Punjab           | 635328   | 650312   | 665648   | 681347   | 697415   | 713863   |
| 20 Rajasthan        | 677313   | 735338   | 798335   | 866729   | 940362   | 1021596  |
| 21 Sikkim           | 6516     | 7889     | 9552     | 11564    | 14071    | 16351    |
| 22 Tamil Nadu       | 1225306  | 1369476  | 1530611  | 1710704  | 1911987  | 2136954  |
| 23 Tripura          | 70574    | 79046    | 88534    | 99161    | 111264   | 124395   |
| 24 Uttar Pradesh    | 3215473  | 3373809  | 3539941  | 3714253  | 3837149  | 4089051  |
| 25 West Bengal      | 1302269  | 1390342  | 1484371  | 1584760  | 1691938  | 1806364  |
| All States          | 18237776 | 19470810 | 20804130 | 22246624 | 23800016 | 25496954 |

Source : "Selected Educational Statistics" and "Education in India",  
Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Enrolment In Colleges And Universities

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 * | 1985-86 * | 1986-87 * |
|---------------------|---------|---------|---------|-----------|-----------|-----------|
| 1 Andhra Pradesh    | 357658  | 388336  | 386467  | 427522    | 472938    | 523179    |
| 2 Arunachal Pradesh | 453     | 437     | 592     | 652       | 718       | 791       |
| 3 Assam             | 148065  | 164143  | 175419  | 187750    | 200949    | 215075    |
| 4 Bihar             | 518055  | 553767  | 630392  | 701799    | 781295    | 869795    |
| 5 Goa               | 16955   | 18023   | 19722   | 21165     | 22713     | 24374     |
| 6 Gujarat           | 228345  | 237009  | 239713  | 247407    | 255348    | 263544    |
| 7 Haryana           | 118443  | 128015  | 138882  | 145301    | 152016    | 159041    |
| 8 Himachal Pradesh  | 26087   | 28539   | 32086   | 35515     | 39311     | 43513     |
| 9 Jammu and Kashmir | 28715   | 29055   | 31835   | 33079     | 34371     | 35714     |
| 10 Karnataka        | 538435  | 570601  | 612518  | 711445    | 826351    | 959814    |
| 11 Kerala           | 308328  | 328719  | 340071  | 372897    | 408892    | 448361    |
| 12 Madhya Pradesh   | 269191  | 272563  | 286699  | 299218    | 312283    | 325918    |
| 13 Maharashtra      | 694285  | 752540  | 794299  | 836494    | 880931    | 927728    |
| 14 Manipur          | 26771   | 28968   | 29259   | 32319     | 35701     | 39437     |
| 15 Meghalaya        | 14569   | 15036   | 15534   | 16173     | 16838     | 17531     |
| 16 Mizoram          | 5181    | 5729    | 5529    | 6138      | 6813      | 7563      |
| 17 Nagaland         | 4315    | 4740    | 5207    | 5720      | 6284      | 6903      |
| 18 Orissa           | 144089  | 152880  | 159830  | 173632    | 188626    | 204914    |
| 19 Punjab           | 181253  | 166041  | 172229  | 174629    | 177062    | 179528    |
| 20 Rajasthan        | 182897  | 187278  | 189403  | 195594    | 201988    | 208591    |
| 21 Sikkim           | 191     | 298     | 350     | 467       | 624       | 834       |
| 22 Tamil Nadu       | 237487  | 240305  | 269516  | 269459    | 269403    | 269346    |
| 23 Tripura          | 8313    | 10290   | 10860   | 12380     | 14113     | 16088     |
| 24 Uttar Pradesh    | 652206  | 679101  | 689971  | 706803    | 724045    | 741708    |
| 25 West Bengal      | 508908  | 553649  | 576641  | 605243    | 635265    | 666775    |
| All States          | 5199175 | 5516062 | 5813023 | 6218802   | 6664876   | 7156066   |

Note : \* Estimated on the basis of the trend rates of growth for the period 1977-78 to 1983-84.

Source : "Selected Educational Statistics" and "Education in India", Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Student-Teacher Ratio In Primary Schools

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 50      | 52      | 56      | 52      | 56      | 56      |
| 2 Arunachal Pradesh | 30      | 33      | 29      | 44      | 49      | 31      |
| 3 Assam             | 39      | 38      | 37      | 40      | 45      | 43      |
| 4 Bihar             | 40      | 43      | 43      | 46      | 48      | 49      |
| 5 Goa               | 27      | 30      | 28      | 28      | 28      | 26      |
| 6 Gujarat           | 42      | 41      | 41      | 41      | 40      | 41      |
| 7 Haryana           | 42      | 44      | 45      | 44      | 45      | 40      |
| 8 Himachal Pradesh  | 37      | 38      | 38      | 37      | 38      | 38      |
| 9 Jammu and Kashmir | 26      | 28      | 29      | 29      | 29      | 31      |
| 10 Karnataka        | 46      | 39      | 41      | 45      | 40      | 40      |
| 11 Kerala           | 33      | 33      | 33      | 32      | 33      | 32      |
| 12 Madhya Pradesh   | 37      | 41      | 45      | 43      | 43      | 44      |
| 13 Maharashtra      | 39      | 40      | 39      | 39      | 39      | 33      |
| 14 Manipur          | 17      | 17      | 17      | 18      | 20      | 20      |
| 15 Meghalaya        | 34      | 30      | 31      | 30      | 30      | 31      |
| 16 Mizoram          | 33      | 29      | 31      | 26      | 27      | 24      |
| 17 Nagaland         | 21      | 21      | 21      | 22      | 22      | 23      |
| 18 Orissa           | 33      | 37      | 37      | 37      | 39      | 30      |
| 19 Punjab           | 39      | 37      | 37      | 38      | 39      | 39      |
| 20 Rajasthan        | 42      | 45      | 48      | 47      | 46      | 45      |
| 21 Sikkim           | 20      | 18      | 19      | 17      | 15      | 17      |
| 22 Tamil Nadu       | 40      | 41      | 42      | 42      | 43      | 44      |
| 23 Tripura          | 40      | 39      | 38      | 39      | 40      | 40      |
| 24 Uttar Pradesh    | 40      | 40      | 45      | 45      | 41      | 43      |
| 25 West Bengal      | 33      | 38      | 33      | 37      | 39      | 30      |

Source : "Selected Educational Statistics" and "Education in India", Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Student-Teacher Ratio In Secondary Schools

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 31      | 30      | 36      | 34      | 33      | 34      |
| 2 Arunachal Pradesh | 22      | 21      | 23      | 14      | 20      | 22      |
| 3 Assam             | 25      | 25      | 25      | 26      | 29      | 29      |
| 4 Bihar             | 33      | 36      | 35      | 37      | 38      | 39      |
| 5 Goa               | 29      | 28      | 28      | 29      | 29      | 29      |
| 6 Gujarat           | 35      | 35      | 35      | 35      | 36      | 36      |
| 7 Haryana           | 33      | 33      | 33      | 34      | 33      | 31      |
| 8 Himachal Pradesh  | 21      | 23      | 24      | 25      | 26      | 26      |
| 9 Jammu and Kashmir | 20      | 19      | 13      | 22      | 21      | 21      |
| 10 Karnataka        | 41      | 44      | 41      | 45      | 39      | 39      |
| 11 Kerala           | 31      | 30      | 30      | 30      | 29      | 28      |
| 12 Madhya Pradesh   | 26      | 27      | 24      | 29      | 26      | 25      |
| 13 Maharashtra      | 33      | 33      | 34      | 35      | 32      | 36      |
| 14 Manipur          | 20      | 20      | 20      | 21      | 19      | 20      |
| 15 Meghalaya        | 21      | 20      | 20      | 21      | 20      | 20      |
| 16 Mizoram          | 18      | 14      | 15      | 14      | 14      | 15      |
| 17 Nagaland         | 17      | 18      | 18      | 22      | 19      | 20      |
| 18 Orissa           | 24      | 25      | 19      | 20      | 24      | 23      |
| 19 Punjab           | 22      | 22      | 22      | 22      | 23      | 23      |
| 20 Rajasthan        | 26      | 27      | 31      | 28      | 27      | 26      |
| 21 Sikkim           | 19      | 19      | 20      | 20      | 19      | 17      |
| 22 Tamil Nadu       | 31      | 31      | 32      | 34      | 34      | 36      |
| 23 Tripura          | 17      | 25      | 26      | 26      | 26      | 26      |
| 24 Uttar Pradesh    | 27      | 32      | 32      | 32      | 29      | 33      |
| 25 West Bengal      | 27      | 35      | 39      | 39      | 34      | 36      |

Source : "Selected Educational Statistics" and "Education in India", Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Number Of Lecturers In Colleges And Universities

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85* | 1985-86* | 1986-87* |
|---------------------|---------|---------|---------|----------|----------|----------|
| 1 Andhra Pradesh    | 18378   | 18408   | 21205   | 22048    | 22924    | 23835    |
| 2 Arunachal Pradesh | 63      | 63      | 65      | 72       | 81       | 90       |
| 3 Assam             | 6543    | 6708    | 6828    | 7034     | 7246     | 7464     |
| 4 Bihar             | 20237   | 20723   | 21652   | 22643    | 23680    | 24765    |
| 5 Goa               | 979     | 1056    | 1072    | 1140     | 1213     | 1291     |
| 6 Gujarat           | 10822   | 11711   | 12368   | 12935    | 13528    | 14149    |
| 7 Haryana           | 6370    | 6743    | 6913    | 7224     | 7549     | 7888     |
| 8 Himachal Pradesh  | 1576    | 1581    | 1647    | 1752     | 1863     | 1982     |
| 9 Jammu and Kashmir | 2664    | 2724    | 2728    | 2832     | 2939     | 3051     |
| 10 Karnataka        | 24938   | 31776   | 32165   | 36820    | 42148    | 48248    |
| 11 Kerala           | 15556   | 16664   | 17648   | 18947    | 20342    | 21840    |
| 12 Madhya Pradesh   | 12505   | 13006   | 13101   | 13260    | 13420    | 13583    |
| 13 Maharashtra      | 34067   | 36540   | 37154   | 39128    | 41207    | 43397    |
| 14 Manipur          | 1495    | 3030    | 160     | 144      | 129      | 116      |
| 15 Meghalaya        | 675     | 692     | 702     | 713      | 725      | 737      |
| 16 Mizoram          | 215     | 223     | 268     | 295      | 326      | 359      |
| 17 Nagaland         | 236     | 259     | 284     | 312      | 342      | 376      |
| 18 Orissa           | 7177    | 8100    | 8244    | 8676     | 9132     | 9611     |
| 19 Punjab           | 9383    | 9421    | 9634    | 9844     | 10058    | 10278    |
| 20 Rajasthan        | 8651    | 8881    | 9390    | 9659     | 9937     | 10222    |
| 21 Sikkim           | 21      | 23      | 25      | 29       | 33       | 37       |
| 22 Tamil Nadu       | 20705   | 21491   | 22163   | 22897    | 23223    | 23772    |
| 23 Tripura          | 502     | 521     | 535     | 551      | 564      | 577      |
| 24 Uttar Pradesh    | 35032   | 37622   | 37255   | 37966    | 38690    | 39428    |
| 25 West Bengal      | 22245   | 22037   | 23491   | 24524    | 25603    | 26729    |
| All States          | 231800  | 230411  | 233801  | 231336   | 2317002  | 2333920  |

Note : \* Estimated on the basis of the trend rates of growth for the period 1977-78 to 1983-84.

Source : "Selected Educational Statistics" and "Education in India", Ministry of Human Resource Development.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Enrolment In Private Colleges And Universities

| State            | 1981-82 | 1982-83 | 1983-84 | 1984-85* | 1985-86* | 1986-87* |
|------------------|---------|---------|---------|----------|----------|----------|
| 1 Andhra Pradesh | 237264  | 252292  | 255096  | 277702   | 310335   | 341528   |
| 2 Bihar          | 343669  | 359768  | 416103  | 455862   | 512674   | 567797   |
| 3 Gujarat        | 178146  | 181623  | 177795  | 180554   | 198937   | 193455   |
| 4 Haryana        | 60476   | 65394   | 71646   | 74668    | 73151    | 74364    |
| 5 Karnataka      | 189061  | 190930  | 207522  | 212581   | 221024   | 226390   |
| 6 Kerala         | 222153  | 238365  | 244199  | 246016   | 248749   | 250894   |
| 7 Madhya Pradesh | 76056   | 76885   | 65687   | 65952    | 77501    | 62930    |
| 8 Maharashtra    | 268560  | 291812  | 318966  | 347210   | 390536   | 436145   |
| 9 Orissa         | 80773   | 89207   | 125058  | 118304   | 118804   | 124053   |
| 10 Punjab        | 95035   | 99711   | 102164  | 101431   | 112105   | 115273   |
| 11 Rajasthan     | 49553   | 49836   | 51091   | 50832    | 50826    | 51410    |
| 12 Tamil Nadu    | 127325  | 134055  | 138041  | 139572   | 139539   | 141925   |
| 13 Uttar Pradesh | 317000  | 320000  | 330000  | 334000   | 343000   | 353000   |
| 14 West Bengal   | 280677  | 295677  | 310480  | 325747   | 341734   | 358511   |
| Major States     | 2525748 | 2645555 | 2813848 | 2930431  | 3138915  | 3297675  |

Note : \* Estimated on the basis of the trend rates of growth for the period 1977-78 to 1983-84.

Source : "Selected Educational Statistics" and "Education in India", Ministry of Human Resource Development.

## Urban Population Covered Under Protected Water Supply Schemes (Thousands)

| State             | 1981-82* | 1982-83* | 1983-84* | 1984-85 | 1985-86 | 1986-87 |
|-------------------|----------|----------|----------|---------|---------|---------|
| 1. Andhra Pradesh | 1431     | 1462     | 1494     | 1484    | 1580    | 1617    |
| 2. Bihar          | 1995     | 2287     | 2622     | 2213    | 3713    | 4412    |
| 3. Gujarat        | 4968     | 5647     | 6420     | 4408    | 10067   | 10415   |
| 4. Haryana        | 432      | 534      | 659      | 879     | 1004    | 1135    |
| 5. Karnataka      | 4060     | 4553     | 5106     | 4506    | 7132    | 7628    |
| 6. Kerala         | 418      | 582      | 810      | 1485    | 1600    | 1627    |
| 7. Madhya Pradesh | 622      | 717      | 827      | 929     | 1152    | 1214    |
| 8. Maharashtra    | 9035     | 9695     | 10404    | 9602    | 10140   | 16196   |
| 9. Orissa         | 351      | 424      | 512      | 328     | 959     | 959     |
| 10. Punjab        | 1799     | 1974     | 2166     | 2461    | 2651    | 2709    |
| 11. Rajasthan     | 355      | 420      | 497      | 695     | 695     | 695     |
| 12. Tamil Nadu    | 7564     | 7732     | 7904     | 8217    | 8217    | 8344    |
| 13. Uttar Pradesh | 2647     | 2736     | 2829     | 2990    | 3034    | 3047    |
| 14. West Bengal   | 2655     | 3147     | 3730     | 2948    | 6351    | 6424    |
| Major States      | 38332    | 41911    | 45980    | 43145   | 58295   | 66422   |

Note : \* Estimated by applying State-wise implicit rates of growth between 1980-81 and the average of 1984-85 to 1986-87.

Source : Ministry of Urban Affairs.

Data On The Regressors Used In The Tax And Expenditure Analyses

Number Of Hospital Beds

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 24650   | 26289   | 26413   | 20799   | 29096   | 29164   |
| 2 Arunachal Pradesh | 1690    | 1797    | 1837    | 2048    | 2078    | 2078    |
| 3 Assam             | 6046    | 6074    | 6294    | 6366    | 7149    | 7212    |
| 4 Bihar             | 21436   | 21436   | 21436   | 21436   | 21436   | 21436   |
| 5 Goa               | 2186    | 2221    | 2228    | 2274    | 2274    | 2224    |
| 6 Gujarat           | 20338   | 20649   | 21346   | 24235   | 25590   | 27120   |
| 7 Haryana           | 6193    | 6148    | 6570    | 6754    | 6904    | 7224    |
| 8 Himachal Pradesh  | 4699    | 4843    | 5066    | 5387    | 5848    | 6014    |
| 9 Jammu and Kashmir | *       | *       | *       | *       | *       | *       |
| 10 Karnataka        | 24538   | 25354   | 25870   | 26302   | 26646   | 26984   |
| 11 Kerala           | 34586   | 35050   | 35392   | 36244   | 36779   | 38292   |
| 12 Madhya Pradesh   | 20677   | 23928   | 24457   | 25267   | 25299   | 26746   |
| 13 Maharashtra      | 26070   | 26853   | 32931   | 33561   | 35061   | 35061   |
| 14 Manipur          | 950     | 950     | 1000    | 1135    | 1173    | 1165    |
| 15 Meghalaya        | 1510    | 1510    | 1510    | 1510    | 1510    | 1510    |
| 16 Mizoram          | 697     | 747     | 937     | 1038    | 1068    | 1153    |
| 17 Nagaland         | 1242    | 1242    | 1248    | 1278    | 1409    | 1409    |
| 18 Orissa           | 10419   | 12220   | 12220   | 12220   | 12349   | 12997   |
| 19 Punjab           | 18658   | 18864   | 19282   | 19308   | 19486   | 19964   |
| 20 Rajasthan        | 17960   | 18315   | 19133   | 19570   | 21916   | 22546   |
| 21 Sikkim           | 602     | 637     | 647     | 657     | 667     | 725     |
| 22 Tamil Nadu       | 33508   | 34121   | 35076   | 35663   | 36389   | 38281   |
| 23 Tripura          | 1447    | 1447    | 1562    | 1612    | 1612    | 1740    |
| 24 Uttar Pradesh    | 51671   | 53052   | 54955   | 57109   | 59944   | 62184   |
| 25 West Bengal      | 45832   | 47814   | 49673   | 51261   | 52138   | 52684   |
| All States          | 377595  | 391561  | 407083  | 413034  | 433821  | 445913  |

Note : \* Data not available.

Source : Subsidiary points submitted by the State Governments.

Data On The Regressors Used In The Tax And Expenditure Analyses .

Number Of Indoor Patients

| State               | 1981-82  | 1982-83  | 1983-84  | 1984-85  | 1985-86  | 1986-87  |
|---------------------|----------|----------|----------|----------|----------|----------|
| 1 Andhra Pradesh    | 7849997  | 8154493  | 8084645  | 7502069  | 7502069  | 7502069  |
| 2 Arunachal Pradesh | *        | *        | 11110    | 29903    | 26861    | 31764    |
| 3 Assam             | 299328   | 304200   | 326853   | 363426   | 364434   | 391374   |
| 4 Bihar             | 4007393  | 4240753  | 4568789  | 5049376  | 4926525  | 4892278  |
| 5 Goa               | 2186     | 2221     | 2228     | 2274     | 2274     | 2224     |
| 6 Gujarat           | 1586564  | 1492582  | 3151100  | 3198002  | 3117781  | 3062072  |
| 7 Haryana           | 241774   | 266848   | 288716   | 277141   | 315328   | 291745   |
| 8 Himachal Pradesh  | 837847   | 895165   | 1008100  | 1013557  | 1090852  | 1205606  |
| 9 Jammu and Kashmir | *        | *        | *        | *        | *        | *        |
| 10 Karnataka        | 1057000  | 1080000  | 1107000  | 1134000  | 1170000  | 1239000  |
| 11 Kerala           | 329030   | 333578   | 339496   | 387950   | 400366   | 426811   |
| 12 Madhya Pradesh   | 867688   | 771785   | 846524   | 1087551  | 1054936  | 1121567  |
| 13 Maharashtra      | 7616573  | 8423089  | 8022684  | 8377023  | 8310407  | 8744937  |
| 14 Manipur          | 23357    | 22054    | 20166    | 23339    | 21381    | 25866    |
| 15 Meghalaya        | 227879   | 242462   | 249094   | 266785   | 263584   | 271824   |
| 16 Mizoram          | 79882    | 43529    | 35462    | 40639    | 43465    | 66576    |
| 17 Nagaland         | 34570    | 36298    | 38619    | 40055    | 40198    | 42602    |
| 18 Orissa           | 3934150  | 4230119  | 4185159  | 4173920  | 4202642  | 4204854  |
| 19 Punjab           | 417899   | 443181   | 444748   | 446045   | 446174   | 433130   |
| 20 Rajasthan        | 756730   | 762074   | 796477   | 850500   | 872540   | 895070   |
| 21 Sikkim           | 24798    | 21438    | 18533    | 12768    | 11074    | 11009    |
| 22 Tamil Nadu       | 3901927  | 4209914  | 4316395  | 5265061  | 5946585  | 5906272  |
| 23 Tripura          | 950622   | 950957   | 1026384  | 1059329  | 1059420  | 1143291  |
| 24 Uttar Pradesh    | 1632303  | 1682775  | 1837410  | 1888305  | 1977924  | 2058373  |
| 25 West Bengal      | 2073062  | 2356813  | 2554951  | 2741876  | 2764992  | 2787435  |
| All States          | 38752539 | 40966328 | 43282643 | 45229894 | 45931832 | 46207750 |

Note : \* Data not available.

Source : Subsidiary points submitted by the State Governments.

Data On The Regressors Used In The Tax And Expenditure Analysis  
Gross Cropped Area

(Thousand Hectares)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86* | 1986-87* |
|---------------------|---------|---------|---------|---------|----------|----------|
| 1 Andhra Pradesh    | 13047   | 12769   | 13393   | 12212   | 12302    | 12392    |
| 2 Arunachal Pradesh | 152     | 162     | 177     | 191     | 202      | 214      |
| 3 Assam             | 3460    | 3508    | 3558    | 3607    | 3658     | 3709     |
| 4 Bihar             | 10628   | 9643    | 10259   | 10309   | 10065    | 9827     |
| 5 Goa               | 142     | 142     | 153     | 154     | 155      | 157      |
| 6 Gujarat           | 10903   | 10945   | 11098   | 11224   | 11352    | 11481    |
| 7 Haryana           | 5826    | 5306    | 5688    | 5512    | 5559     | 5605     |
| 8 Himachal Pradesh  | 949     | 958     | 971     | 988     | 974      | 980      |
| 9 Jammu and Kashmir | 978     | 1002    | 1011    | 1029    | 1030     | 1036     |
| 10 Karnataka        | 11228   | 11151   | 11476   | 11659   | 11146    | 11198    |
| 11 Kerala           | 2861    | 2905    | 2862    | 2874    | 2866     | 2861     |
| 12 Madhya Pradesh   | 21756   | 22215   | 22628   | 22406   | 22593    | 22791    |
| 13 Maharashtra      | 20386   | 19957   | 20867   | 20426   | 20556    | 20688    |
| 14 Manipur          | 240     | 188     | 184     | 186     | 181      | 176      |
| 15 Meghalaya        | 203     | 208     | 204     | 216     | 214      | 212      |
| 16 Mizoram          | 68      | 78      | 65      | 65      | 59       | 54       |
| 17 Nagaland         | 164     | 178     | 195     | 191     | 200      | 209      |
| 18 Orissa           | 8744    | 8329    | 9563    | 8774    | 8978     | 9186     |
| 19 Punjab           | 6929    | 6915    | 6977    | 7013    | 7158     | 7263     |
| 20 Rajasthan        | 18596   | 18395   | 18877   | 17286   | 17632    | 17985    |
| 21 Sikkim           | 94      | 105     | 113     | 125     | 137      | 151      |
| 22 Tamil Nadu       | 6909    | 6030    | 6945    | 7088    | 6819     | 6596     |
| 23 Tripura          | 380     | 381     | 375     | 354     | 354      | 355      |
| 24 Uttar Pradesh    | 24773   | 24708   | 25067   | 25121   | 25385    | 25652    |
| 25 West Bengal      | 7402    | 7004    | 7842    | 7808    | 7775     | 7741     |
| All States          | 176818  | 173182  | 180548  | 176819  | 177356   | 178521   |

Note : \* Estimated on the basis of the trend rates of growth for the period 1977-78 to 1984-85.

Source : Department of Economics and Statistics,  
Ministry of Agriculture.

Data On The Regressors Used In The Tax And Expenditure Analyses

Area Under Commercial Crops (Thousand Hectares)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86* | 1986-87* |
|---------------------|---------|---------|---------|---------|----------|----------|
| 1 Andhra Pradesh    | 3657    | 3817    | 3988    | 3966    | 4118     | 4276     |
| 2 Arunachal Pradesh | 17      | 20      | 21      | 28      | 35       | 44       |
| 3 Assam             | 884     | 944     | 956     | 1024    | 1067     | 1111     |
| 4 Bihar             | 1035    | 1042    | 1037    | 1011    | 996      | 980      |
| 5 Goa               | 62      | 62      | 81      | 81      | 84       | 88       |
| 6 Gujarat           | 4761    | 4752    | 4592    | 4580    | 4545     | 4510     |
| 7 Haryana           | 756     | 779     | 805     | 820     | 850      | 880      |
| 8 Himachal Pradesh  | 79      | 83      | 85      | 85      | 87       | 88       |
| 9 Jammu and Kashmir | 110     | 115     | 119     | 124     | 127      | 129      |
| 10 Karnataka        | 3615    | 3644    | 3741    | 3960    | 4059     | 4160     |
| 11 Kerala           | 1993    | 1984    | 2025    | 2045    | 2057     | 2069     |
| 12 Madhya Pradesh   | 3079    | 3221    | 3380    | 3752    | 3902     | 4058     |
| 13 Maharashtra      | 5499    | 5539    | 5508    | 5477    | 5534     | 5591     |
| 14 Manipur          | 13      | 20      | 18      | 14      | 14       | 14       |
| 15 Meghalaya        | 69      | 73      | 76      | 78      | 79       | 81       |
| 16 Mizoram          | 15      | 12      | 10      | 11      | 11       | 11       |
| 17 Nagaland         | 21      | 30      | 23      | 26      | 30       | 35       |
| 18 Orissa           | 2005    | 1912    | 2240    | 2122    | 2233     | 2349     |
| 19 Punjab           | 1121    | 1119    | 994     | 858     | 837      | 817      |
| 20 Rajasthan        | 2756    | 2571    | 2521    | 2809    | 2943     | 3083     |
| 21 Sikkim           | 23      | 27      | 36      | 43      | 51       | 64       |
| 22 Tamil Nadu       | 2097    | 1939    | 2394    | 2284    | 2274     | 2230     |
| 23 Tripura          | 76      | 77      | 80      | 80      | 80       | 81       |
| 24 Uttar Pradesh    | 3797    | 3588    | 3424    | 3376    | 3445     | 3515     |
| 25 West Bengal      | 1432    | 1381    | 1473    | 1548    | 1571     | 1594     |
| All States          | 38972   | 38751   | 39627   | 40199   | 41027    | 41993    |

Note : \* Estimated on the basis of the trend rates of growth for the period 1977-78 to 1984-85.

Source : Department of Economics and Statistics,  
Ministry of Agriculture.

Area Under High Yielding Varieties Of Cereals

(Thousand Hectares)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 3998    | 4073    | 4229    | 3928    | 3660    | 4159    |
| 2 Arunachal Pradesh | 2       | 3       | 7       | 7       | 7       | 8       |
| 3 Assam             | 998     | 1060    | 1115    | 1176    | 1117    | 1158    |
| 4 Bihar             | 3700    | 3875    | 4500    | 5000    | 4718    | 5478    |
| 5 Goa *             | 16      | 19      | 42      | 41      | 44      | 38      |
| 6 Gujarat           | 2141    | 2194    | 2410    | 2330    | 2025    | 2074    |
| 7 Haryana           | 2388    | 2549    | 2661    | 2585    | 2537    | 2700    |
| 8 Himachal Pradesh  | 445     | 447     | 480     | 488     | 490     | 501     |
| 9 Jammu and Kashmir | 464     | 464     | 479     | 501     | 520     | 547     |
| 10 Karnataka        | 1950    | 1879    | 2067    | 1867    | 1751    | 2163    |
| 11 Kerala           | 431     | 465     | 200     | 250     | 350     | 417     |
| 12 Madhya Pradesh   | 3197    | 3851    | 4071    | 4366    | 4957    | 4141    |
| 13 Maharashtra      | 4543    | 4733    | 6523    | 5910    | 6713    | 5740    |
| 14 Manipur          | 73      | 79      | 88      | 92      | 92      | 98      |
| 15 Meghalaya        | 33      | 33      | 40      | 46      | 48      | 45      |
| 16 Mizoram *        | 2       | 3       | 7       | 7       | 7       | 8       |
| 17 Nagaland         | 19      | 21      | 22      | 24      | 26      | 23      |
| 18 Orissa           | 1404    | 1824    | 1607    | 1668    | 1777    | 1895    |
| 19 Punjab           | 4249    | 4436    | 4678    | 4860    | 4884    | 5042    |
| 20 Rajasthan        | 2223    | 2559    | 2891    | 2688    | 2745    | 2948    |
| 21 Sikkim           | 33      | 32      | 38      | 37      | 38      | 39      |
| 22 Tamil Nadu       | 2830    | 1640    | 2870    | 2971    | 2960    | 2606    |
| 23 Tripura          | 158     | 155     | 154     | 150     | 153     | 155     |
| 24 Uttar Pradesh    | 8992    | 9032    | 10145   | 10916   | 11397   | 11494   |
| 25 West Bengal      | 2222    | 2021    | 2339    | 2257    | 2306    | 2641    |
| All States          | 46512   | 47447   | 53641   | 54045   | 55322   | 56116   |

Note : \* Relates to the respective Union Territory for the period 1980-81 to 1984-85.

Source : Department of Economics and Statistics, Ministry of Agriculture.

Data On The Regressors Used In The Tax And Expenditure Analyses

Cattle Population (Thousands)

| State               | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|---------------------|---------|---------|---------|---------|---------|---------|
| 1 Andhra Pradesh    | 12975   | 13220   | 13469   | 13723   | 13982   | 14248   |
| 2 Arunachal Pradesh | 168     | 168     | 168     | 168     | 168     | 168     |
| 3 Assam             | 6720    | 6750    | 6780    | 6810    | 6840    | 6870    |
| 4 Bihar             | 15997   | 16213   | 16432   | 16654   | 16878   | 17106   |
| 5 Goa               | 130     | 132     | 134     | 136     | 138     | 141     |
| 6 Gujarat           | 6784    | 6994    | 7210    | 7433    | 7663    | 7900    |
| 7 Haryana           | 2362    | 2342    | 2322    | 2303    | 2284    | 2265    |
| 8 Himachal Pradesh  | 2160    | 2174    | 2188    | 2202    | 2216    | 2230    |
| 9 Jammu and Kashmir | 2286    | 2325    | 2364    | 2404    | 2445    | 2486    |
| 10 Karnataka        | 11076   | 11300   | 11529   | 11762   | 12001   | 12244   |
| 11 Kerala           | 3079    | 3097    | 3118    | 3134    | 3153    | 3172    |
| 12 Madhya Pradesh   | 26942   | 27117   | 27293   | 27471   | 27649   | 27829   |
| 13 Maharashtra      | 15969   | 16182   | 16358   | 16556   | 16758   | 16959   |
| 14 Manipur          | 620     | 747     | 900     | 1085    | 1307    | 1575    |
| 15 Meghalaya        | 535     | 550     | 566     | 582     | 599     | 616     |
| 16 Mizoram          | 49      | 49      | 49      | 49      | 49      | 49      |
| 17 Nagaland         | 137     | 151     | 166     | 183     | 202     | 223     |
| 18 Orissa           | 12764   | 12930   | 13098   | 13269   | 13442   | 13617   |
| 19 Punjab           | 3273    | 3283    | 3253    | 3244    | 3234    | 3224    |
| 20 Rajasthan        | 13381   | 13505   | 13630   | 13757   | 13884   | 14013   |
| 21 Sikkim           | 170     | 173     | 176     | 179     | 183     | 186     |
| 22 Tamil Nadu       | 10451   | 10365   | 10280   | 10196   | 10112   | 10029   |
| 23 Tripura          | 661     | 680     | 699     | 719     | 739     | 760     |
| 24 Uttar Pradesh    | 26076   | 26152   | 26228   | 26305   | 26382   | 26459   |
| 25 West Bengal      | 14818   | 15658   | 16548   | 17488   | 18481   | 19531   |
| All States          | 189580  | 192217  | 194958  | 197811  | 200737  | 203897  |

Note : Estimated from the Livestock Census of 1977 and 1982.

Source : Department of Animal Husbandry, Ministry of Agriculture.

## Data On The Regressors Used In The Tax And Expenditure Analyses

## Veterinary Hospitals and Dispensarios

| State                | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 | 1986-87 |
|----------------------|---------|---------|---------|---------|---------|---------|
| 1. Andhra Pradesh    | 1285    | 1285    | 1285    | 1287    | 1702    | 1708    |
| 2. Arunachal Pradesh | 69      | 71      | 72      | 73      | 75      | 76      |
| 3. Assam             | 268     | 277     | 282     | 290     | 309     | 335     |
| 4. Bihar             | 1062    | 1112    | 1024    | 1024    | 1118    | 1184    |
| 5. Goa               | 16      | 16      | 16      | 17      | 17      | 17      |
| 6. Gujarat           | 230     | 230     | 226     | 227     | 251     | 271     |
| 7. Haryana           | 649     | 68      | 687     | 701     | 752     | 807     |
| 8. Himachal Pradesh  | 505     | 539     | 557     | 590     | 620     | 657     |
| 9. Jammu and Kashmir | 322     | 342     | 481     | 503     | 552     | 562     |
| 10. Karnataka        | 530     | 561     | 485     | 527     | 525     | 528     |
| 11. Kerala           | 398     | 420     | 470     | 527     | 527     | 547     |
| 12. Madhya Pradesh   | 2029    | 2029    | 2029    | 2079    | 2187    | 2205    |
| 13. Maharashtra      | 576     | 632     | 880     | 922     | 1022    | 1025    |
| 14. Manipur          | 101     | 108     | 111     | 128     | 135     | 149     |
| 15. Meghalaya        | 46      | 46      | 46      | 48      | 48      | 48      |
| 16. Mizoram          | 20      | 23      | 27      | 27      | 30      | 31      |
| 17. Nagaland         | 28      | 29      | 29      | 30      | 30      | 31      |
| 18. Orissa           | 507     | 509     | 511     | 513     | 514     | 514     |
| 19. Punjab           | 1224    | 1236    | 1236    | 1236    | 1244    | 1274    |
| 20. Rajasthan        | 567     | 567     | 788     | 108     | 1088    | 1088    |
| 21. Sikkim           | 30      | 32      | 32      | 32      | 32      | 32      |
| 22. Tamil Nadu       | 698     | 733     | 748     | 768     | 782     | 792     |
| 23. Tripura          | 39      | 44      | 50      | 50      | 52      | 53      |
| 24. Uttar Pradesh    | 1224    | 1272    | 1315    | 1363    | 1695    | 1751    |
| 25. West Bengal      | 593     | 645     | 644     | 640     | 660     | 677     |
| All States           | 13016   | 12826   | 14031   | 13710   | 15967   | 16362   |

Source : Planning Commission.