



GOVERNMENT OF HARYANA

**ANALYSIS
OF
STATE FINANCES
2013-14**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS,
HARYANA
2014**

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PREFACE

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

The present report presents some of the basic statistics relating to receipts and expenditure of all the States in Indian Union by using various parameters. An attempt has been made in this report to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2011-12 (Accounts), 2012-13 [Revised Estimates (R.E.)] and 2013-14 [Budget Estimates (B.E.)] The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2013-14) issued by Reserve Bank of India.

This report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Sh. Radha Krishan, Assistant Research Officer and Smt. Shakuntla, Statistical Assistant under the supervision of Sh. Jagdish Jalandhra, Deputy Director and overall guidance of Dr. R.S. Malhan, Additional Director. This report is placed on the departmental website www.esaharyana.gov.in

I hope this publication would prove very useful for administrators, planners and research scholars interested in the budgetary transactions of States Governments. Suggestions from readers are invited for further improvement in the report.

Panchkula
Dated the 20th October, 2014

R.K. Bishnoi
Director, Deptt. of Economic &
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Summary of Findings

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

Analysis of State Finances 2013-14 presents a comparative study of receipts and expenditure of all the States. The report comprises per capita States' own tax revenue, per capita revenue receipts, per capita total receipts and per capita developmental expenditure. All the 28 States have been grouped into 'non-special category States and special category States'. 11 States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category and rest of the 17 States in non-special category.

A States' Own Tax-Revenue

The analysis revealed that out of total States' Own Tax Revenue of ₹ 557395.56 crore collected by all the States during the year 2011-12 (Accounts), 61.91% of the States' Own Tax Revenue came from Sales Tax, 12.88 % from State excise, 11.55% from Stamps and Registration fees, 5.15 % from Tax on Vehicles, 1.27% from Land Revenue and the remaining 7.24 % from other taxes and duties.

In the non-special category States, the percentage share of sales tax of a State to total States' Own tax revenue was maximum in Jharkhand (79.41%) and minimum in Madhya Pradesh (46.40%), whereas it was 65.61% in Haryana. In special category States, the percentage share of sales tax of a State to total States' own tax revenue was maximum in Manipur (80.67%) and minimum in Sikkim(42.25%).

B Per Capita States' Own Tax Revenue

In the non-special category States, per capita States' own tax revenue receipts from sales tax was minimum in Bihar (₹ 759.02) and maximum in Goa (₹ 9182.89) during the year 2011-12. The per capita revenue receipts from Land revenue was maximum in Gujarat (₹ 248.27) and minimum in Haryana (₹ 4.26). The per capita revenue receipts from State excise was maximum in Karnataka (₹ 1634.69) followed by Tamil Nadu (₹ 1473.44), Andhra Pradesh (₹ 1128.21), Haryana (₹ 1101.90), Goa (₹ 1011.28) and it was minimum in Gujarat (₹12.12) due to prohibition in the State. The per capita revenue receipts from taxes on vehicles was maximum in Goa (₹ 780.28) and minimum in Bihar (₹ 57.78) whereas it was ₹ 288 in Haryana. The per capita revenue from Stamps and Registration fees was maximum in Maharashtra (₹ 1268.26) and minimum in Odisha (₹ 121.50) whereas it was ₹ 1086.77 in Haryana.

In the special category States, the per capita revenue receipts from Sales tax was minimum in Nagaland (₹ 1004.87) and maximum in Uttarakhand (₹ 3643.51). The per capita revenue receipts from Land revenue was maximum in Sikkim (₹ 76.83) and minimum in Nagaland (₹ 2.96). The per capita revenue receipts from taxes on Vehicles was maximum in Uttarakhand (₹ 334.69) and minimum in Manipur (₹ 52.84). The per capita revenue receipts from Stamps and Registration fees was less than ₹ 86.00 in all the special category States except in Sikkim (₹ 137.83), Jammu & Kashmir (₹144.89), Himachal Pradesh (₹228.07) and Uttarakhand (₹ 524.05).

C Revenue Receipts

Out of the total revenue receipts of ₹ 1098531.34 crore of all the 28 States during the year 2011-12 (Accounts), 59.76% was collected by the States' themselves, constituting 50.74% as States' own tax revenue and 9.02% as States' own Non-Tax revenue. The remaining 40.24 % was received from the Centre in the form of share in Central Taxes (23.27%) and Grants (16.97%).

In the non-special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (84.15%) followed by Haryana (82.21%), Maharashtra (78.97%), Gujarat (78.67%), Punjab (77.15%), Tamil Nadu (76.52) and Kerala (74.48%). The revenue received in the form of Share in Central taxes to total revenue receipts was minimum in Haryana (8.78%) and Bihar received the maximum (54.43%). So far as percentage share of Grants from Centre is concerned, it was minimum in Goa (4.08%) and maximum in West Bengal (23.64%) whereas it was 9.02% in Haryana.

D Developmental Revenue Expenditure as percentage to total Revenue Expenditure

In the non-special category States, developmental revenue expenditure as percentage to total revenue expenditure during the year 2011-12 (Accounts) was maximum in Chhattisgarh (70.87%) followed by Goa (70.21%), Karnataka (68.07%), Haryana (67.77%), Andhra Pradesh (66.72%) and Odisha (66.56%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (46.94%).

The per-capita developmental revenue expenditure was maximum in Goa (₹ 21383.33) followed by Haryana (₹ 8441.88), Karnataka (₹ 7412.31), Andhra Pradesh (₹ 7080.54), Maharashtra (₹ 7014.17) and Tamil Nadu (₹ 7002.04) in the non-special category States. The per capita developmental revenue expenditure was minimum in Bihar (₹ 2920.47).

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

In the non-special category States, the percentage of States' own tax revenue to total revenue receipts was 49.76%, 50.90%, 52.86%, 54.17%, 52.96% and 53.68% during the year 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (RE) and 2013-14 (BE) respectively, whereas in Haryana State, it was 63.16%, 62.97%, 65.68%, 66.76%, 64.22% and 65.75% during the same period. In the special category States, the percentage of States' own tax Revenue to total revenue receipts was 18.20%, 18.56%, 19.53%, 21.65%, 19.50% and 19.71% during the same period.

F Comparative position of Developmental Expenditure as Percentage to total Expenditure during the last six years

In the non-special category States, the percentage of Developmental Expenditure to total expenditure was 67.63%, 66.28%, 65.39%, 66.61%, 68.25% and 67.33% during the year 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (RE) and 2013-14 (BE) respectively, whereas in Haryana State it was 74.19%, 74.04%, 70.64%, 71.88% , 72.08% and 71.43% during the same period. In the special category States, the percentage of States Developmental Expenditure to total Expenditure was 65.89%, 63.88%, 64.61%, 64.01% 65.84% and 64.35% during the same period.

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CHAPTER - I

INTRODUCTION

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

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

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

1.4 This is the 45th report in the series started from the year 1968-69 only. In this report, an attempt has been made to compare the receipts of State Governments with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non development activities for the year 2011-12 (Accounts), 2012-13 (Revised Estimates) and 2013-14 (Budget Estimates). In order to present a meaningful comparison, all the 28 States have been grouped into non- special category and special category States.

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

Non-Special Category States

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

Special Category States

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

CHAPTER-II

Structure of States' Own Tax Revenue

2.1 2011-12 (Accounts)

Out of the total States' own Tax Revenue of ₹ 557395.56 crore collected by all the States during 2011-12 (Accounts), 61.91% of the States' own Tax Revenue came from Sales Tax, 12.88% from State Excise, 11.55% from Stamps and Registration fees, 5.15% from Taxes on Vehicles, 1.27% from Land Revenue and the remaining 7.24% from other Taxes and Duties.

2.1 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (7.51%) and minimum in Haryana (0.05%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (21.03%) whereas it was 13.88% in Haryana. Gujarat was at bottom with 0.16% due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (79.41%) and minimum in Madhya Pradesh (46.40%) whereas it was 65.61% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (7.59%) and minimum in Haryana (3.63%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.71% in Odisha to 16.45% in Maharashtra whereas it was 13.69% in Haryana.

2.1 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.18% in Uttarakhand to 1.83% in Assam. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (1.11%) and maximum in Sikkim (32.75%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 42.25% in Sikkim to 80.67% in Manipur. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (11.38%) and minimum in Jammu & Kashmir (2.20%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.39% in Mizoram to 9.33% in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' Own Tax Revenue during 2011-12 (Accounts) are given in Table 2.1(a) & 2.1(b).

Table-2.1 (a)

States' Own Tax Revenue during 2011-12 (Accounts)

(₹ in Crore)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	140.56	9612.36	34910.01	2986.41	4385.25	1248.83
	Bihar	167.49	1980.98	7476.36	569.13	1480.07	938.07
	Chhattisgarh	270.56	1596.98	6006.25	502.19	845.82	1490.46
	Goa	8.38	182.03	1652.92	140.45	183.79	383.45
	Gujarat	1477.18	72.11	31202.31	2251.03	4670.27	4579.39
	Haryana	10.95	2831.89	13383.69	740.15	2793.00	639.78
	Jharkhand	52.92	457.10	5522.02	391.92	401.17	128.75
	Karnataka	214.93	9775.44	25020.02	2956.72	4623.20	3885.66
	Kerala	60.75	1883.18	18938.83	1587.13	2986.56	262.14
	Madhya Pradesh	279.06	4316.49	12516.73	1357.12	3284.41	5219.64
	Maharashtra	963.81	8605.47	50596.36	4137.42	14407.49	8897.90
	Odisha	521.47	1379.00	8196.85	787.99	498.15	2059.30
	Punjab	24.65	2754.60	11171.67	850.06	3079.13	960.89
	Rajasthan	209.01	3287.05	15766.43	1927.05	2651.38	1536.15
	Tamil Nadu	87.21	9975.21	36288.90	3101.09	6580.79	3484.11
	Uttar Pradesh	490.68	8139.20	33107.34	2375.86	7694.40	805.93
	West Bengal	1872.23	2117.04	15888.41	1007.23	2731.68	1321.57
	Sub Total-I	6851.84	68966.13	327645.10	27668.95	63296.56	37842.02
Special Category	Arunachal Pradesh	3.85	37.63	216.36	12.41	2.24	45.16
	Assam	139.71	503.35	5693.96	293.70	175.15	832.36
	Himachal Pradesh	17.86	707.36	2476.78	176.03	155.09	574.79
	Jammu & Kashmir	32.99	385.47	3414.01	104.52	170.97	637.52
	Manipur	0.84	9.80	296.92	13.21	4.82	42.48
	Meghalaya	2.40	131.50	512.50	31.12	9.08	10.95
	Mizoram	2.52	2.31	142.16	16.71	0.69	14.28
	Nagaland	0.68	3.36	231.12	34.58	1.85	32.29
	Sikkim	4.61	96.26	124.18	16.56	8.27	44.05
	Tripura	9.33	94.68	666.32	25.18	30.73	31.78
	Uttarakhand	10.18	843.65	3643.51	334.69	524.05	259.49
		Sub Total-II	224.97	2815.37	17417.82	1058.71	1082.94
All States	Total (I+II)	7076.81	71781.50	345062.92	28727.66	64379.50	40367.17

Table 2.1 (b)

Various States' Own Tax Revenue as percentage to total States' Own Tax Revenue during 2011-12 (Accounts)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	0.26	18.04	65.52	5.60	8.23	2.34
	Bihar	1.33	15.71	59.28	4.51	11.74	7.44
	Chhattisgarh	2.53	14.91	56.07	4.69	7.90	13.91
	Goa	0.33	7.14	64.79	5.51	7.20	15.03
	Gujarat	3.34	0.16	70.51	5.09	10.55	10.35
	Haryana	0.05	13.88	65.61	3.63	13.69	3.14
	Jharkhand	0.76	6.57	79.41	5.64	5.77	1.85
	Karnataka	0.46	21.03	53.83	6.36	9.95	8.36
	Kerala	0.24	7.32	73.64	6.17	11.61	1.02
	Madhya Pradesh	1.03	16.00	46.40	5.03	12.18	19.35
	Maharashtra	1.10	9.82	57.75	4.72	16.45	10.16
	Odisha	3.88	10.26	60.98	5.86	3.71	15.32
	Punjab	0.13	14.62	59.29	4.51	16.34	5.10
	Rajasthan	0.82	12.95	62.13	7.59	10.45	6.05
	Tamil Nadu	0.15	16.76	60.97	5.21	11.06	5.85
	Uttar Pradesh	0.93	15.47	62.93	4.52	14.62	1.53
	West Bengal	7.51	8.49	63.71	4.04	10.95	5.30
	Sub Total-I	1.29	12.96	61.56	5.20	11.89	7.11
Special Category	Arunachal Pradesh	1.21	11.85	68.11	3.91	0.71	14.22
	Assam	1.83	6.59	74.55	3.85	2.29	10.90
	Himachal Pradesh	0.43	17.22	60.29	4.29	3.78	13.99
	Jammu & Kashmir	0.70	8.12	71.94	2.20	3.60	13.43
	Manipur	0.23	2.66	80.67	3.59	1.31	11.54
	Meghalaya	0.34	18.85	73.47	4.46	1.30	1.57
	Mizoram	1.41	1.29	79.57	9.35	0.39	7.99
	Nagaland	0.22	1.11	76.06	11.38	0.61	10.63
	Sikkim	1.57	32.75	42.25	5.63	2.81	14.99
	Tripura	1.09	11.03	77.66	2.93	3.58	3.70
	Uttarakhand	0.18	15.02	64.88	5.96	9.33	4.62
		Sub Total-II	0.90	11.21	69.32	4.21	4.31
All States	Total (I+II)	1.27	12.88	61.91	5.15	11.55	7.24

2.2 2012- 13 (R.E.)

Out of the total States' Own Tax Revenue of ₹ 661385.11 crore collected by all the States during 2012-13 (R.E), 62.07% of the States' Own Tax Revenue came from Sales Tax , 12.86% from State Excise, 11.31% from Stamps and Registration fees, 5.08% from Taxes on Vehicles, 1.38% from Land Revenue and the remaining 7.30% from other Taxes and Duties.

2.2(a) Non-Special Category States

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (8.69%) and minimum in Haryana (0.07 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (21.12%) whereas it was 12.35% in Haryana. Gujarat was at the bottom with 0.15% due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Jharkhand (76.64%) and minimum in Madhya Pradesh (49.04%) whereas it was 67.72% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan (7.37%) and minimum in Haryana (3.17%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.59% in Odisha to 16.40% in Maharashtra whereas it was 13.79% in Haryana.

2.2 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.08% in Himachal Pradesh to 2.56% in Tripura. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (1.26%) and maximum in Sikkim (25.66%).The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 55.09% in Sikkim to 84.57% in Arunachal Pradesh. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Mizoram (11.47%) and minimum in Jammu & Kashmir (2.33%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.28% in Mizoram to 9.49 % in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' own Tax Revenue during 2012-13 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

Table 2.2 (a)

States' Own Tax Revenue during 2012-13 (R.E.)

(₹ in Crore)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	47.49	10500.00	42041.32	3605.11	4968.00	1411.13
	Bihar	185.00	2715.00	8071.00	644.40	1906.00	2933.70
	Chhattisgarh	346.00	2200.00	7310.20	605.71	950.00	1749.27
	Goa	9.42	211.23	1955.00	154.72	408.98	521.82
	Gujarat	1890.00	80.00	38500.00	2200.00	4800.00	5078.71
	Haryana	16.81	3000.00	16450.00	770.00	3350.00	703.00
	Jharkhand	82.00	650.00	6650.00	550.00	490.00	255.00
	Karnataka	220.00	11300.00	28425.00	3500.00	5300.00	4747.50
	Kerala	121.18	2376.40	23093.97	1950.08	3621.39	539.43
	Madhya Pradesh	550.00	5000.00	14500.00	1500.00	3450.00	4570.68
	Maharashtra	1070.80	9550.00	59408.63	4510.00	16490.34	9531.42
	Odisha	480.00	1500.00	9800.00	850.00	550.00	2130.28
	Punjab	33.00	3800.00	14900.00	1000.00	3000.00	1585.00
	Rajasthan	233.91	3875.00	18575.00	2225.00	3300.00	1996.75
	Tamil Nadu	109.08	12473.97	44896.02	4191.43	8516.88	3372.80
	Uttar Pradesh	676.14	10070.00	36616.00	3094.00	9021.00	995.00
West Bengal	2816.30	2561.62	18986.64	1158.31	3414.60	3467.74	
	Sub Total-I	8887.13	81863.22	390178.78	32508.76	73537.19	45589.23
Special Category	Arunachal Pradesh	4.48	49.26	393.77	15.61	2.47	-
	Assam	132.15	553.68	6238.14	323.07	192.67	810.61
	Himachal Pradesh	4.01	800.14	3161.57	215.39	159.05	689.25
	Jammu & Kashmir	35.60	413.00	4218.57	139.00	270.55	898.30
	Manipur	0.96	11.17	338.49	17.17	5.49	58.20
	Meghalaya	3.59	143.08	517.17	31.62	12.44	12.50
	Mizoram	1.36	2.63	158.22	23.18	0.56	16.12
	Nagaland	0.70	3.70	222.55	29.95	1.39	34.69
	Sikkim	5.48	95.00	204.00	15.00	7.37	43.43
	Tripura	26.44	112.67	787.31	35.87	36.71	34.00
	Uttarakhand	8.55	1012.15	4088.10	275.00	573.95	92.50
	Sub Total-II	223.32	3196.48	20327.89	1120.86	1262.65	2689.60
All States	Total (I+II)	9110.45	85059.70	410506.67	33629.62	74799.84	48278.83

Table 2.2 (b)

Various States' Own Tax Revenue as percentage to total States' Own Tax Revenue during 2012-13 (R.E) **Of**

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	0.08	16.78	67.19	5.76	7.94	2.26
	Bihar	1.12	16.50	49.05	3.92	11.58	17.83
	Chhattisgarh	2.63	16.72	55.54	4.60	7.22	13.29
	Goa	0.29	6.48	59.95	4.74	12.54	16.00
	Gujarat	3.60	0.15	73.27	4.19	9.13	9.66
	Haryana	0.07	12.35	67.72	3.17	13.79	2.89
	Jharkhand	0.95	7.49	76.64	6.34	5.65	2.94
	Karnataka	0.41	21.12	53.14	6.54	9.91	8.88
	Kerala	0.38	7.50	72.85	6.15	11.42	1.70
	Madhya Pradesh	1.86	16.91	49.04	5.07	11.67	15.46
	Maharashtra	1.06	9.50	59.08	4.48	16.40	9.48
	Odisha	3.14	9.80	64.01	5.55	3.59	13.91
	Punjab	0.14	15.63	61.27	4.11	12.34	6.52
	Rajasthan	0.77	12.83	61.50	7.37	10.93	6.61
	Tamil Nadu	0.15	16.96	61.03	5.70	11.58	4.59
	Uttar Pradesh	1.12	16.65	60.55	5.12	14.92	1.65
	West Bengal	8.69	7.90	58.59	3.57	10.54	10.70
	Sub Total-I	1.40	12.94	61.68	5.14	11.63	7.21
Special Category	Arunachal Pradesh	0.96	10.58	84.57	3.35	0.53	-
	Assam	1.60	6.71	75.61	3.92	2.34	9.83
	Himachal Pradesh	0.08	15.91	62.86	4.28	3.16	13.70
	Jammu & Kashmir	0.60	6.91	70.60	2.33	4.53	15.03
	Manipur	0.22	2.59	78.45	3.98	1.27	13.49
	Meghalaya	0.50	19.86	71.79	4.39	1.73	1.74
	Mizoram	0.67	1.30	78.30	11.47	0.28	7.98
	Nagaland	0.24	1.26	75.96	10.22	0.47	11.84
	Sikkim	1.48	25.66	55.09	4.05	1.99	11.73
	Tripura	2.56	10.91	76.22	3.47	3.55	3.29
	Uttarakhand	0.14	16.73	67.57	4.55	9.49	1.53
		Sub Total-II	0.77	11.09	70.53	3.89	4.38
All States	Total (I+II)	1.38	12.86	62.07	5.08	11.31	7.30

2.3 2013-14 (B.E.)

Out of the total States' Own Tax Revenue of ₹ 763850.65 Crore estimated by all the States during 2013-14 (B.E.), 62.96% of the States' Own Tax Revenue was estimated from Sales Tax, 12.34% from State Excise, 11.34 % from Stamps and Registration fees, 5.09% from Taxes on Vehicles, 1.54% from Land Revenue and the remaining 6.73% from other Taxes and Duties.

2.3(a) Non- Special Category States

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (9.91%) and minimum in Andhra Pradesh and Haryana (0.07%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (20.17 %) whereas it was 13.90% in Haryana. Gujarat with 0.14% was estimated at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax revenue was estimated maximum in Jharkhand (77.56%) and minimum in Madhya Pradesh (49.43%) whereas Haryana share was 67.01%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Rajasthan (7.34%) and minimum in Haryana (2.95%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.52% in Odisha to 16.23% in Maharashtra whereas it was 13.38% in Haryana.

2.3 (b) Special Category States

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.07% in Himachal Pradesh to 2.53% in Tripura. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Nagaland (1.22%) and maximum in Sikkim (26.61%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 52.86% in Sikkim to 80.05 % in Arunachal Pradesh. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was estimated maximum in Nagaland (10.91 %) and minimum in Jammu and Kashmir (2.25%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.31% in Mizoram to 9.01% in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' Own Tax Revenue during 2013-14 (B.E) are given in Tables 2.3 (a) & 2.3 (b).

Table 2.3 (a)

States' Own Tax Revenue during 2013-14 (B.E.)

(₹ in Crore)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	49.86	7500.00	52500.00	4351.99	6414.40	1627.69
	Bihar	205.00	3680.00	12324.04	800.00	2628.00	1325.66
	Chhattisgarh	376.00	2575.00	8436.00	731.38	1150.00	2031.91
	Goa	20.77	253.00	2185.00	204.20	560.04	593.97
	Gujarat	2041.20	86.40	45300.00	2200.00	5000.00	5580.21
	Haryana	19.33	4000.00	19288.61	850.00	3850.00	776.40
	Jharkhand	95.00	700.00	7874.50	639.40	568.00	275.50
	Karnataka	245.00	12600.00	33590.00	4120.00	6500.00	5409.00
	Kerala	135.49	2801.75	28456.62	2570.65	4207.01	599.59
	Madhya Pradesh	572.00	5750.00	16500.00	1650.00	4000.00	4909.69
	Maharashtra	1760.39	10535.00	62422.50	4750.00	17403.08	10388.63
	Odisha	900.00	1725.00	11095.00	900.00	620.00	2365.00
	Punjab	36.00	4180.00	17760.00	1350.00	3450.00	1748.00
	Rajasthan	185.51	4500.00	21050.00	2500.00	3900.00	1917.62
	Tamil Nadu	112.38	14469.87	52826.74	4881.15	9874.22	3901.04
	Uttar Pradesh	798.00	12084.00	43936.00	3713.00	10555.00	1107.00
	West Bengal	3942.82	3202.02	22783.98	1389.97	4500.00	3964.84
	Sub Total-I	11494.75	90642.04	458328.99	37601.74	85179.75	48521.75
Special Category	Arunachal Pradesh	5.16	56.69	321.80	15.64	2.73	-
	Assam	140.34	609.05	6835.05	365.38	211.94	822.03
	Himachal Pradesh	4.00	949.46	3232.90	246.88	201.22	738.52
	Jammu & Kashmir	40.60	423.00	4799.00	151.00	319.94	966.54
	Manipur	1.09	12.74	385.88	19.57	6.26	66.33
	Meghalaya	4.02	161.69	622.83	38.87	14.06	13.93
	Mizoram	4.02	3.02	176.40	20.51	0.70	17.60
	Nagaland	0.74	4.06	252.61	36.23	1.52	36.98
	Sikkim	6.56	109.00	225.00	16.80	7.91	60.40
	Tripura	30.00	128.70	914.15	36.11	37.00	38.04
	Uttarakhand	8.15	1149.25	4847.22	320.00	640.40	146.41
	Sub Total-II	244.68	3606.66	22612.84	1266.99	1443.68	2906.78
All States	Total (I+II)	11739.43	94248.70	480941.83	38868.73	86623.43	51428.53

Table 2.3 (b)

Various States' Own Tax Revenue as percentage to total States' Own Tax Revenue during 2013-14 (B.E)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	0.07	10.35	72.47	6.01	8.85	2.25
	Bihar	0.98	17.55	58.79	3.82	12.54	6.32
	Chhattisgarh	2.46	16.83	55.14	4.78	7.52	13.28
	Goa	0.54	6.63	57.24	5.35	14.67	15.56
	Gujarat	3.39	0.14	75.24	3.65	8.30	9.27
	Haryana	0.07	13.90	67.01	2.95	13.38	2.70
	Jharkhand	0.94	6.89	77.56	6.30	5.59	2.71
	Karnataka	0.39	20.17	53.77	6.60	10.41	8.66
	Kerala	0.35	7.23	73.40	6.63	10.85	1.55
	Madhya Pradesh	1.71	17.23	49.43	4.94	11.98	14.71
	Maharashtra	1.64	9.82	58.20	4.43	16.23	9.69
	Odisha	5.11	9.80	63.02	5.11	3.52	13.43
	Punjab	0.13	14.65	62.26	4.73	12.10	6.13
	Rajasthan	0.54	13.21	61.82	7.34	11.45	5.63
	Tamil Nadu	0.13	16.81	61.38	5.67	11.47	4.53
	Uttar Pradesh	1.11	16.74	60.86	5.14	14.62	1.53
	West Bengal	9.91	8.05	57.27	3.49	11.31	9.97
	Sub Total-I	1.57	12.39	62.63	5.14	11.64	6.63
Special Category	Arunachal Pradesh	1.28	14.10	80.05	3.89	0.68	-
	Assam	1.56	6.78	76.08	4.07	2.36	9.15
	Himachal Pradesh	0.07	17.67	60.17	4.59	3.75	13.75
	Jammu & Kashmir	0.61	6.31	71.63	2.25	4.78	14.43
	Manipur	0.22	2.59	78.45	3.98	1.27	13.49
	Meghalaya	0.47	18.90	72.81	4.54	1.64	1.63
	Mizoram	1.81	1.36	79.37	9.23	0.31	7.92
	Nagaland	0.22	1.22	76.06	10.91	0.46	11.13
	Sikkim	1.54	25.61	52.86	3.95	1.86	14.19
	Tripura	2.53	10.87	77.21	3.05	3.13	3.21
	Uttarakhand	0.11	16.16	68.16	4.50	9.01	2.06
		Sub Total-II	0.76	11.24	70.49	3.95	4.50
All States	Total (I+II)	1.54	12.34	62.96	5.09	11.34	6.73

Per Capita States' Own Tax Revenue

2011- 12 (Accounts)

2.4 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipts from Land Revenue during 2011-12 (Accounts) was maximum in Gujarat (₹ 248.27) and minimum in Haryana (₹ 4.26). The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 1634.69) followed by Tamil Nadu (₹ 1473.44), Andhra Pradesh (₹ 1128.21), Haryana (₹ 1101.90) and Goa (₹ 1011.28). The per capita State Excise was minimum in Gujarat (₹ 12.12) due to prohibition in the State. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 759.02) and maximum in Goa (₹ 9182.89) followed by Kerala (₹ 5457.88) and Tamil Nadu (₹ 5360.25). The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 780.28) and minimum in Bihar ₹ 57.78 whereas it was ₹ 111.91 in West Bengal, ₹ 117.15 in Uttar Pradesh, ₹ 123.63 in Jharkhand, ₹ 186.16 in Madhya Pradesh, ₹ 192.19 in Odisha, ₹204.98 in Chhattisgarh and ₹ 288.00 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (₹ 1268.26) followed by Punjab (₹ 1103.63), Haryana (₹ 1086.77), Goa (₹ 1021.06), Tamil Nadu (₹ 972.05) and Kerala (₹ 860.68).

2.4 (b) Special Category States

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Sikkim (₹ 76.83) followed by Assam (₹ 45.36), Arunachal Pradesh (₹ 32.08), Jammu & Kashmir (₹ 27.96), Himachal Pradesh (₹ 26.26), Tripura (₹ 25.92), and Mizoram (₹ 25.20). In the remaining special category States, it was less than ₹ 11.00. The per capita revenue receipt from State Excise ranged from ₹ 14.61 in Nagaland to ₹ 1604.33 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1004.87 in Nagaland to ₹ 3643.51 in Uttarakhand. In these special category States, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 334.69) and minimum in Manipur (₹ 52.84). The per capita revenue receipts from Stamps and Registration fees was less than ₹ 86.00 in all the special category States, except in Sikkim (₹ 137.83), Jammu & Kashmir (₹ 144.89), Himachal Pradesh (₹ 228.07) and Uttarakhand (₹ 524.05).

The details of per capita States' Own Tax Revenue during 2011-12 (Accounts) is given in Table 2.4. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

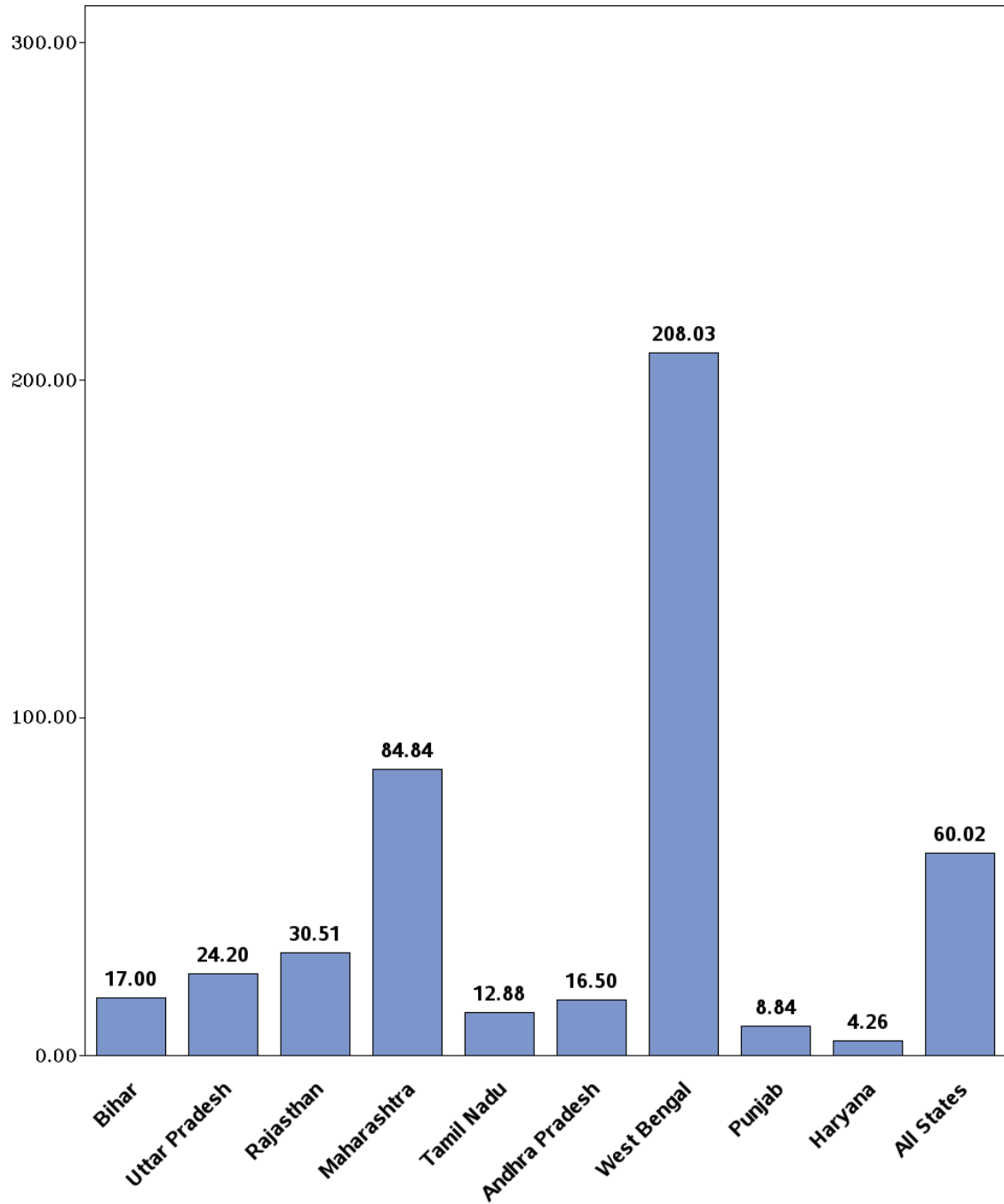
Table 2.4

Per Capita States' Own Tax Revenue during 2011-12 (Accounts)

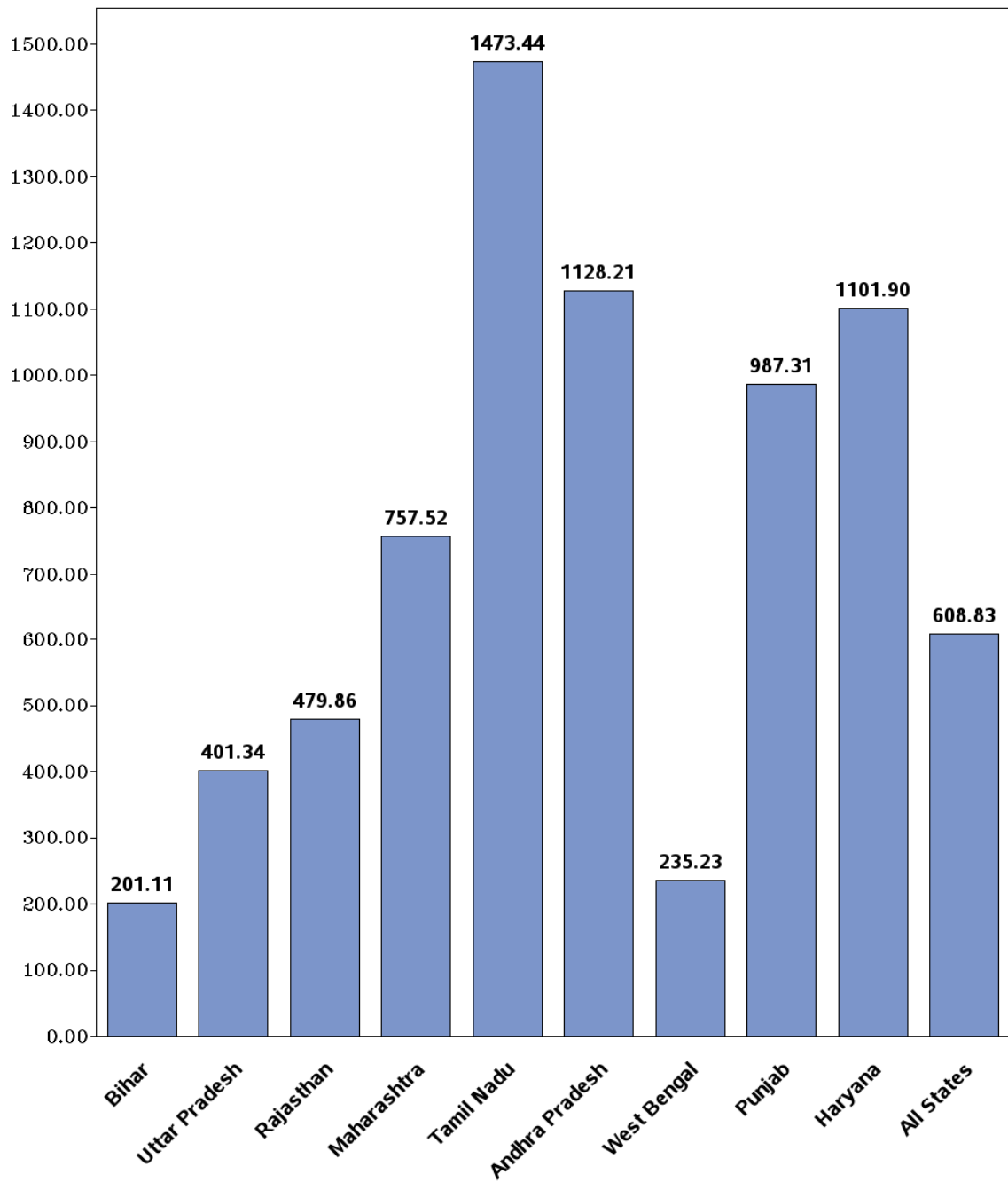
(in ₹)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	16.50	1128.21	4097.42	350.52	514.70	146.58
	Bihar	17.00	201.11	759.02	57.78	150.26	95.24
	Chhattisgarh	110.43	651.83	2451.53	204.98	345.23	608.35
	Goa	46.56	1011.28	9182.89	780.28	1021.06	2130.28
	Gujarat	248.27	12.12	5244.09	378.32	784.92	769.65
	Haryana	4.26	1101.90	5207.66	288.00	1086.77	248.94
	Jharkhand	16.69	144.20	1741.96	123.63	126.55	40.62
	Karnataka	35.94	1634.69	4183.95	494.43	773.11	649.78
	Kerala	17.51	542.70	5457.88	457.39	860.68	75.54
	Madhya Pradesh	38.28	592.11	1716.97	186.16	450.54	716.00
	Maharashtra	84.84	757.52	4453.90	364.21	1268.26	783.27
	Odisha	127.19	336.34	1999.23	192.19	121.50	502.27
	Punjab	8.84	987.31	4004.18	304.68	1103.63	344.41
	Rajasthan	30.51	479.86	2301.67	281.32	387.06	224.26
	Tamil Nadu	12.88	1473.44	5360.25	458.06	972.05	514.64
	Uttar Pradesh	24.20	401.34	1632.51	117.15	379.41	39.74
	West Bengal	208.03	235.23	1765.38	111.91	303.52	146.84
	Aggregate-I	61.96	623.68	2962.97	250.22	572.41	342.21
Special Category	Arunachal Pradesh	32.08	313.58	1803.00	103.42	18.67	376.33
	Assam	45.36	163.43	1848.69	95.36	56.87	270.25
	Himachal Pradesh	26.26	1040.24	3642.32	258.87	228.07	845.28
	Jammu & Kashmir	27.96	326.67	2893.23	88.58	144.89	540.27
	Manipur	3.36	39.20	1187.68	52.84	19.28	169.92
	Meghalaya	9.23	505.77	1971.15	119.69	34.92	42.12
	Mizoram	25.20	23.10	1421.60	167.10	6.90	142.80
	Nagaland	2.96	14.61	1004.87	150.35	8.04	140.39
	Sikkim	76.83	1604.33	2069.67	276.00	137.83	734.17
	Tripura	25.92	263.00	1850.89	69.94	85.36	88.28
	Uttarakhand	10.18	843.65	3643.51	334.69	524.05	259.49
	Aggregate-II	30.73	384.61	2379.48	144.63	147.94	344.97
All State	Overall	60.02	608.83	2926.74	243.66	546.05	342.38

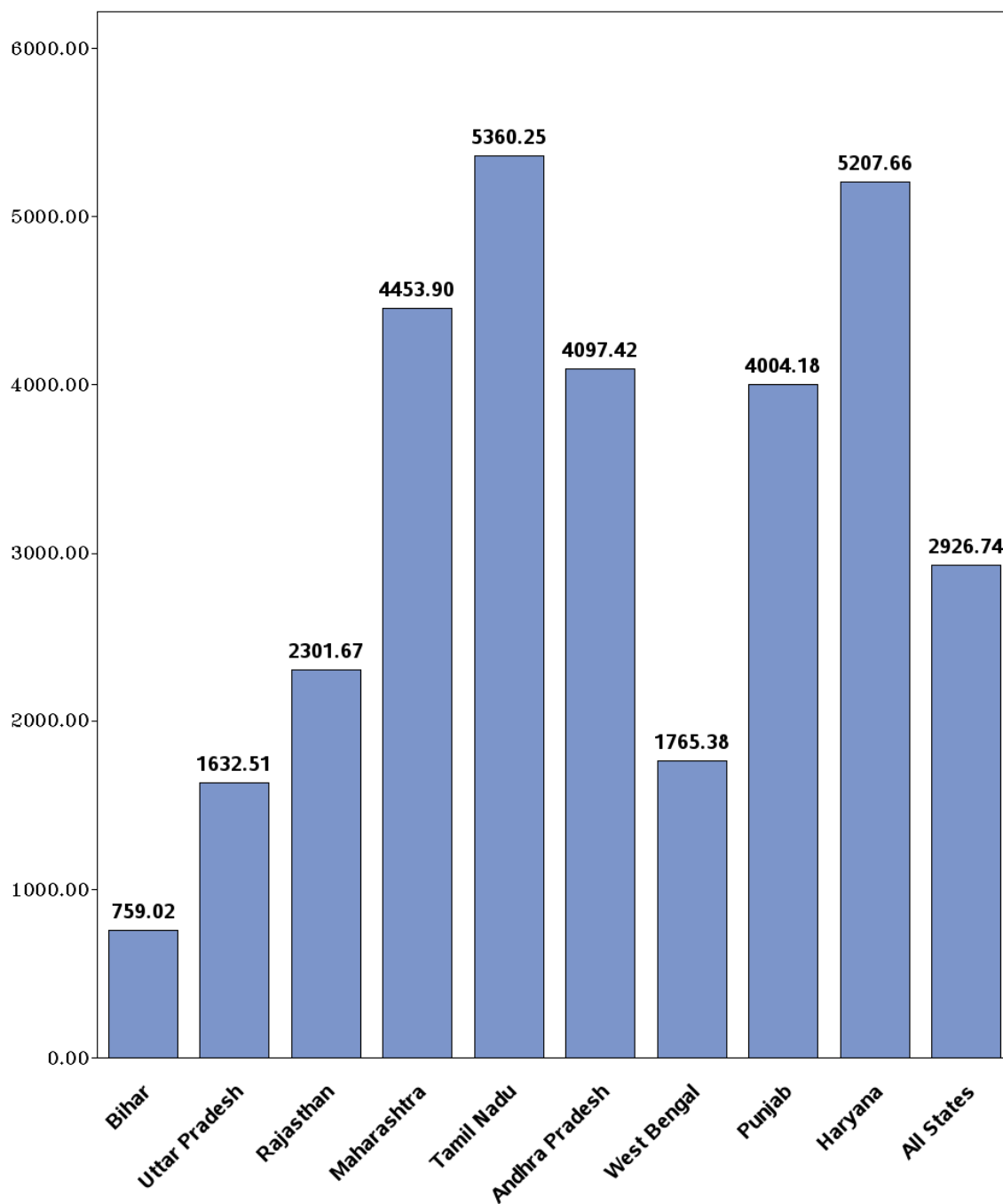
**Per Capita Land Revenue of Selected States
during 2011-12(Accounts) (in ₹)**



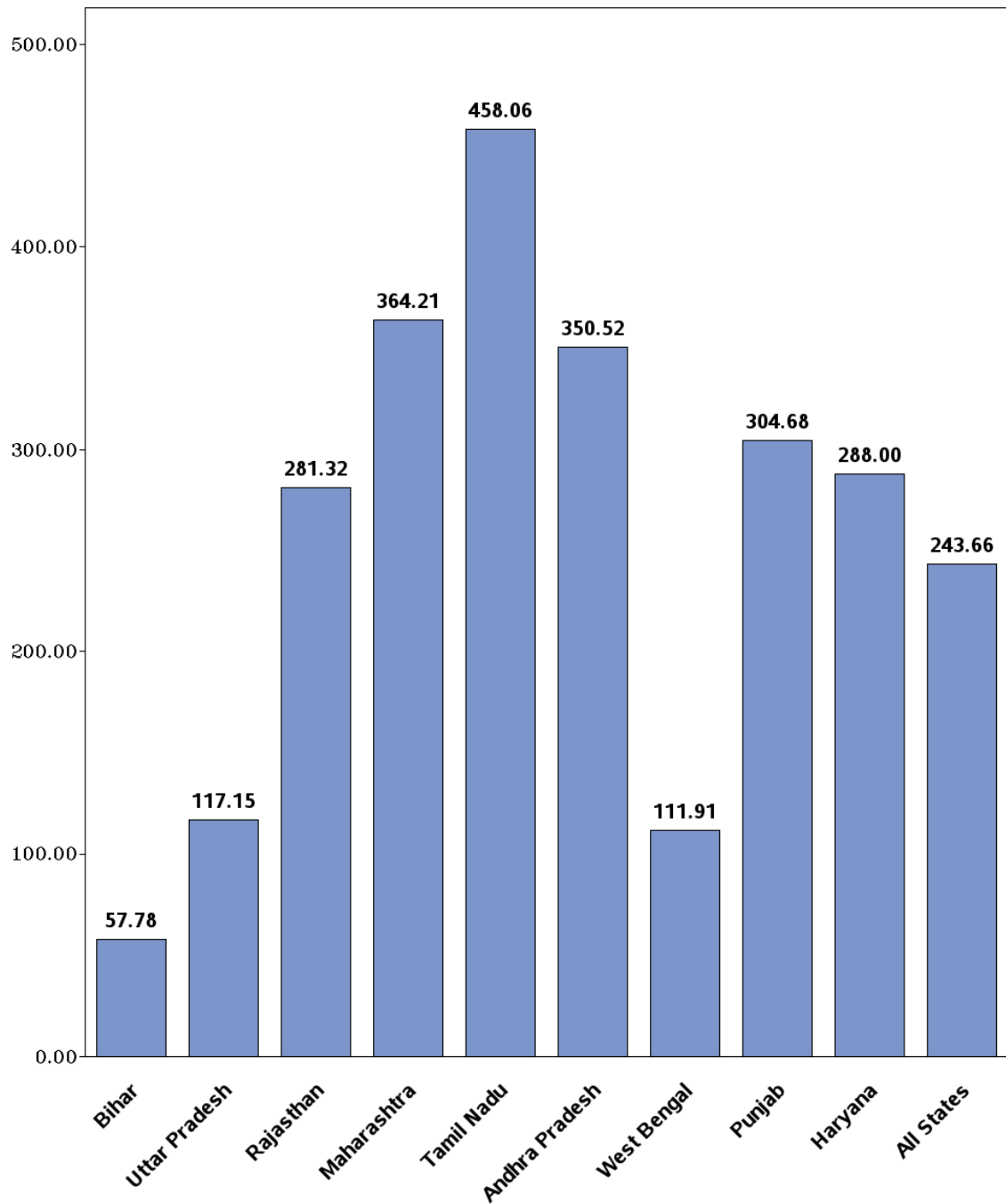
**Per Capita State Excise of Selected States
during 2011-12 (Accounts) (in ₹)**



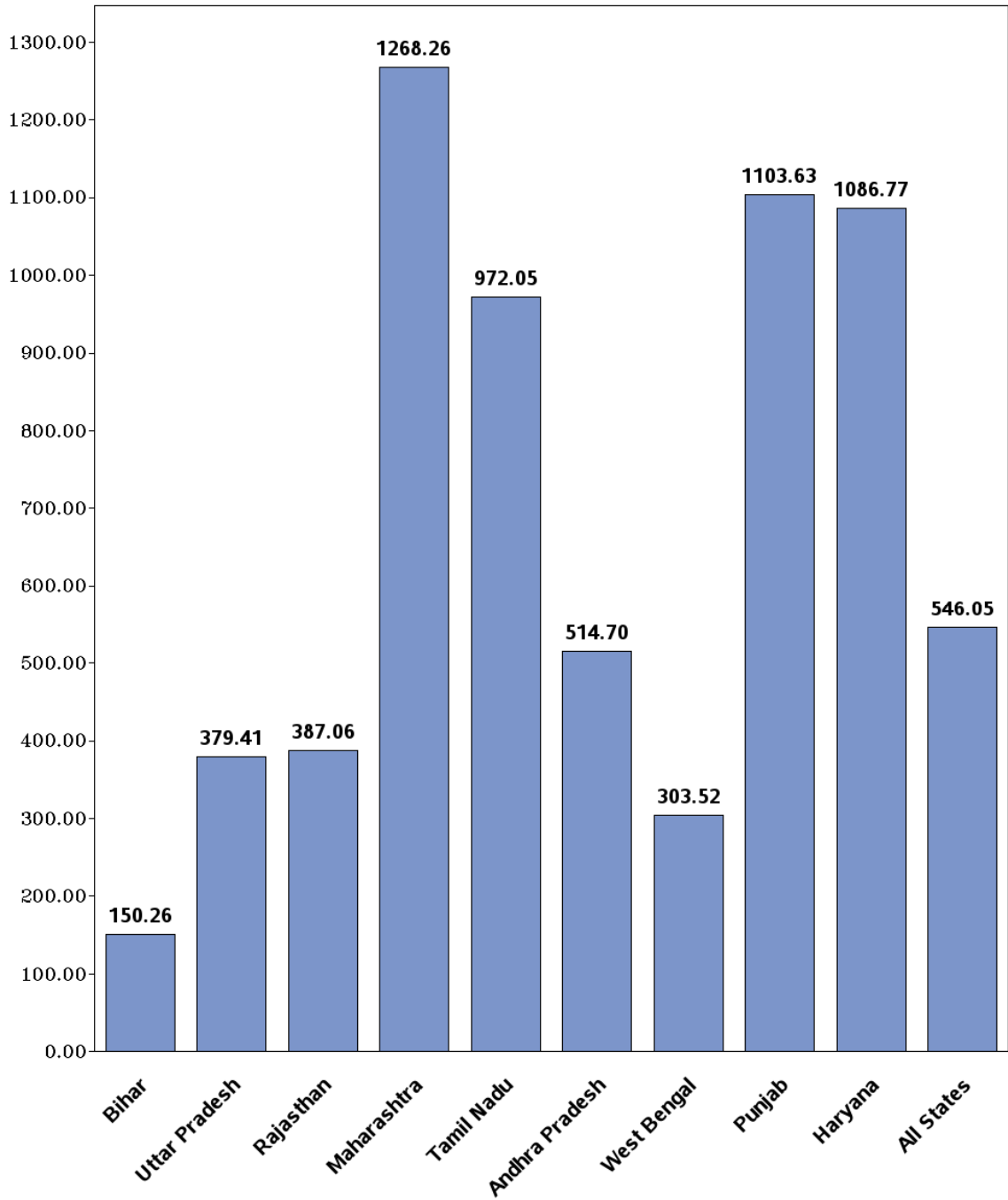
**Per Capita Sales Tax of Selected States
during 2011-12 (Accounts) (in ₹)**



**Per Capita Taxes on Vehicles of Selected States
During 2011-12 (Accounts) (in ₹)**



**Per Capita Stamps & Registration Fees of Selected States
during 2011-12 (Accounts) (in ₹)**



2012-13 (R. E.)

2.5 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipts from Land Revenue during 2012-13 (R.E.) was maximum in Gujarat (₹ 313.43) and minimum in Andhra Pradesh (₹ 5.53). The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 1870.86) followed by Tamil Nadu (₹ 1831.71), Punjab (₹1347.52) and Andhra Pradesh (₹ 1222.35). The per capita revenue receipts from State Excise was minimum in Gujarat (₹ 13.27) due to prohibition in the State. The per capita revenue receipts from Sales Tax ranged from ₹ 808.72 in Bihar to ₹ 10861.11 in Goa followed by Kerala(₹ 6598.28),Tamil Nadu (₹ 6592.66), Gujarat (₹ 6384.74) and Haryana (₹ 6302.68). The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 859.56) and minimum in Bihar (₹ 64.57) whereas it was ₹ 295.02 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 2272.11) and minimum in Odisha (₹ 133.17).

2.5 (b) Special Category States

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Sikkim (₹ 91.33) followed by Tripura (₹ 71.46), Assam (₹ 42.36). Arunachal Pradesh (₹ 34.46) and Jammu & Kashmir (₹ 29.67). In the remaining special category States, it was less than ₹ 14.00. The per capita revenue receipts from State Excise ranged from ₹ 16.09 in Nagaland to ₹ 1583.33 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 967.61 in Nagaland to ₹ 4581.99 in Himachal Pradesh. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (₹ 312.16) and minimum in Manipur (₹ 68.68). The per capita revenue receipts from Stamps and Registration fees in all the special category States was less than ₹ 123.00 except in Uttarakhand (₹ 562.70), Himachal Pradesh (₹ 230.51) and Jammu & Kashmir (₹ 225.46).

The details of per capita States' own Tax Revenue during 2012-13 (R.E) is given in table 2.5. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

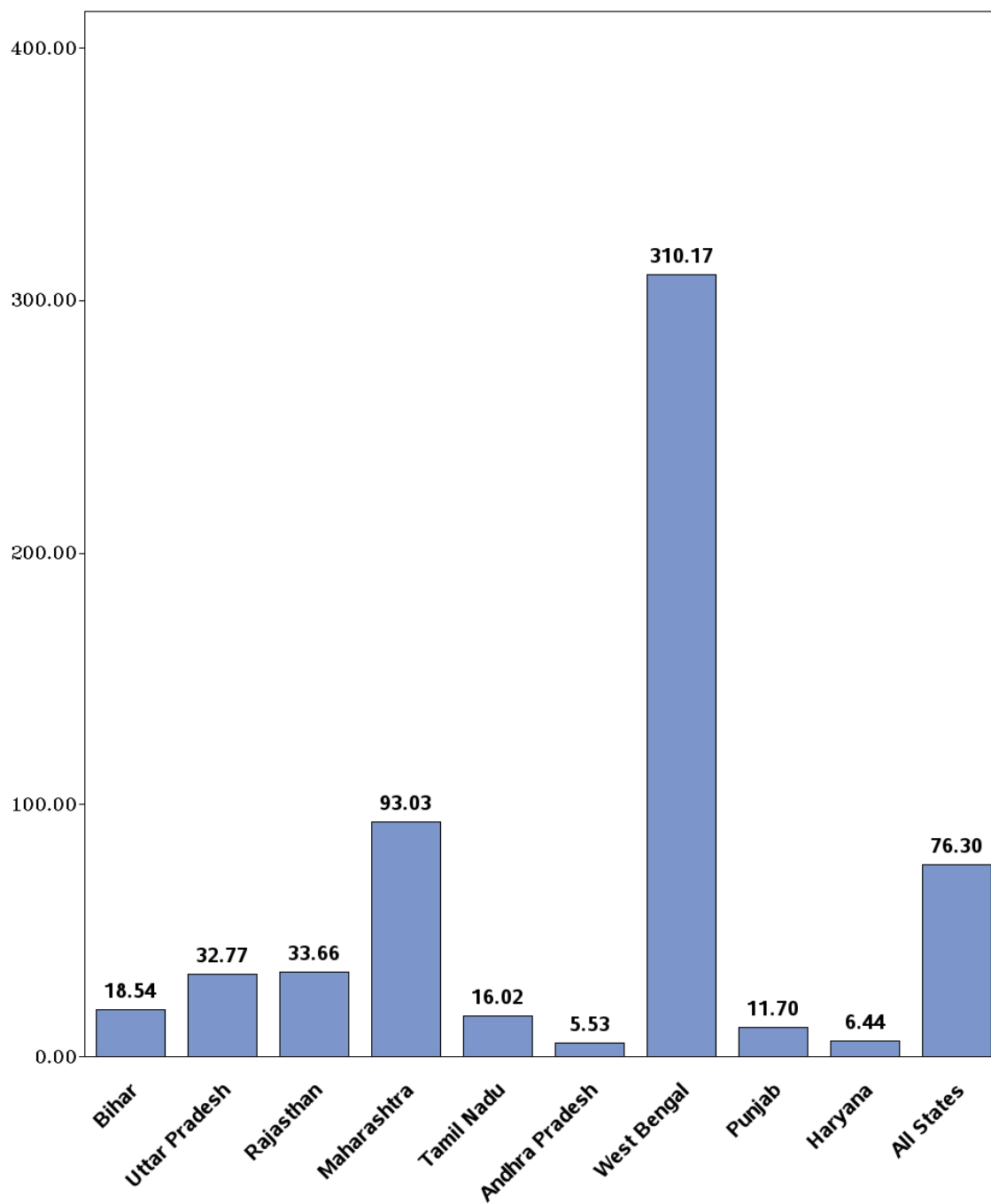
Table 2.5

Per Capita States' Own Tax Revenue during 2012-13 (R.E.)

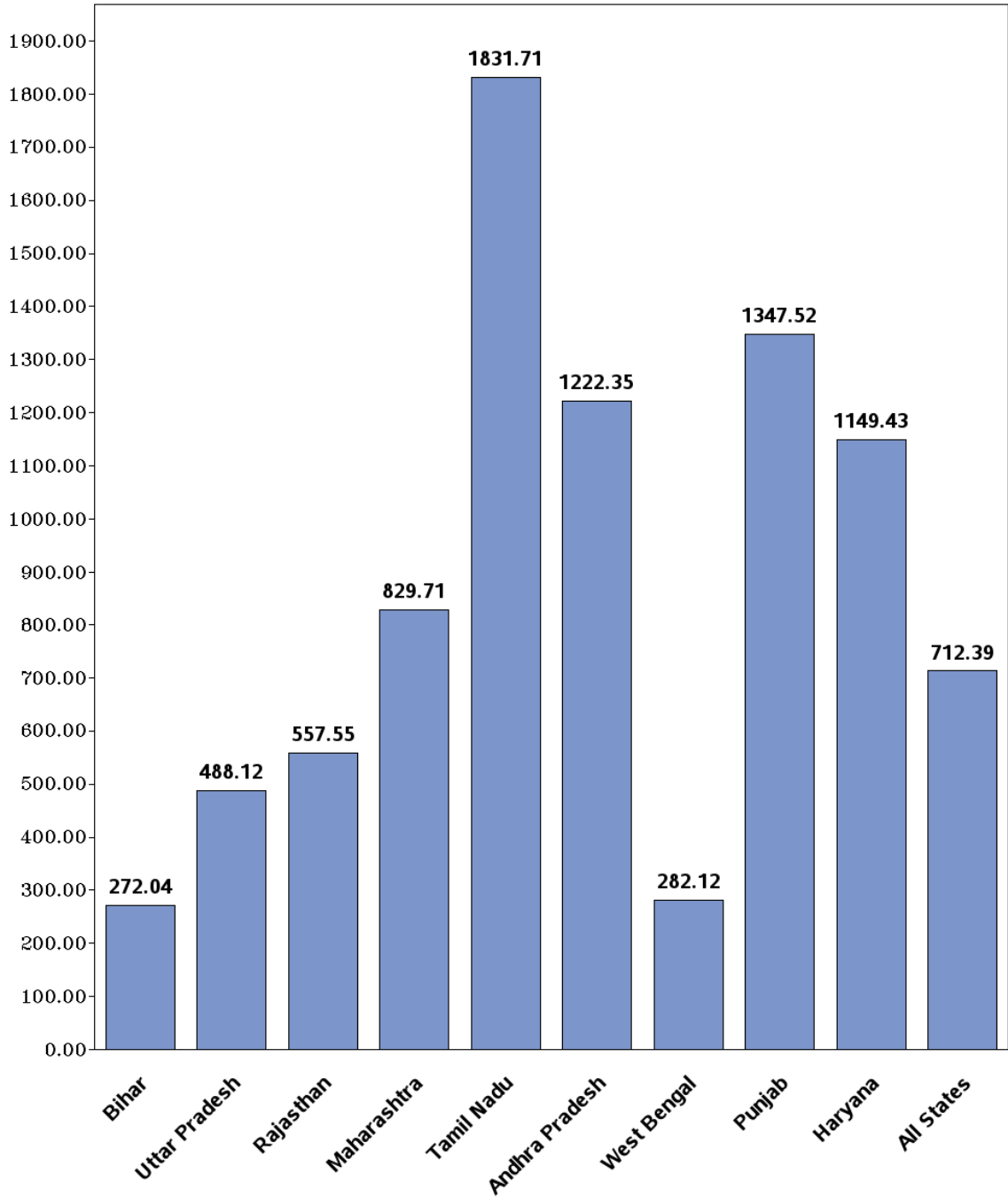
(in ₹)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	5.53	1222.35	4894.22	419.69	578.35	164.28
	Bihar	18.54	272.04	808.72	64.57	190.98	293.96
	Chhattisgarh	139.52	887.10	2947.66	244.24	383.06	705.35
	Goa	52.33	1173.50	10861.11	859.56	2272.11	2899.00
	Gujarat	313.43	13.27	6384.74	364.84	796.02	842.24
	Haryana	6.44	1149.43	6302.68	295.02	1283.52	269.35
	Jharkhand	25.47	201.86	2065.22	170.81	152.17	79.19
	Karnataka	36.42	1870.86	4706.13	579.47	877.48	786.01
	Kerala	34.62	678.97	6598.28	557.17	1034.68	154.12
	Madhya Pradesh	74.32	675.68	1959.46	202.70	466.22	617.66
	Maharashtra	93.03	829.71	5161.48	391.83	1432.70	828.10
	Odisha	116.22	363.20	2372.88	205.81	133.17	515.81
	Punjab	11.70	1347.52	5283.69	354.61	1063.83	562.06
	Rajasthan	33.66	557.55	2672.66	320.14	474.82	287.30
	Tamil Nadu	16.02	1831.71	6592.66	615.48	1250.64	495.27
	Uttar Pradesh	32.77	488.12	1774.89	149.98	437.28	48.23
	West Bengal	310.17	282.12	2091.04	127.57	376.06	381.91
		Aggregate-I	79.38	731.18	3484.98	290.36	656.82
Special Category	Arunachal Pradesh	34.46	378.92	3029.00	120.08	19.00	-
	Assam	42.36	177.46	1999.40	103.55	61.75	259.81
	Himachal Pradesh	5.81	1159.62	4581.99	312.16	230.51	998.91
	Jammu & Kashmir	29.67	344.17	3515.48	115.83	225.46	748.58
	Manipur	3.84	44.68	1353.96	68.68	21.96	232.80
	Meghalaya	13.30	529.93	1915.44	117.11	46.07	46.30
	Mizoram	13.60	26.30	1582.20	231.80	5.60	161.20
	Nagaland	3.04	16.09	967.61	130.22	6.04	150.83
	Sikkim	91.33	1583.33	3400.00	250.00	122.83	723.83
	Tripura	71.46	304.51	2127.86	96.95	99.22	91.89
	Uttarakhand	8.38	992.30	4007.94	269.61	562.70	90.69
		Aggregate-II	30.02	429.63	2732.24	150.65	169.71
All States	Overall	76.30	712.39	3438.08	281.66	626.46	404.35

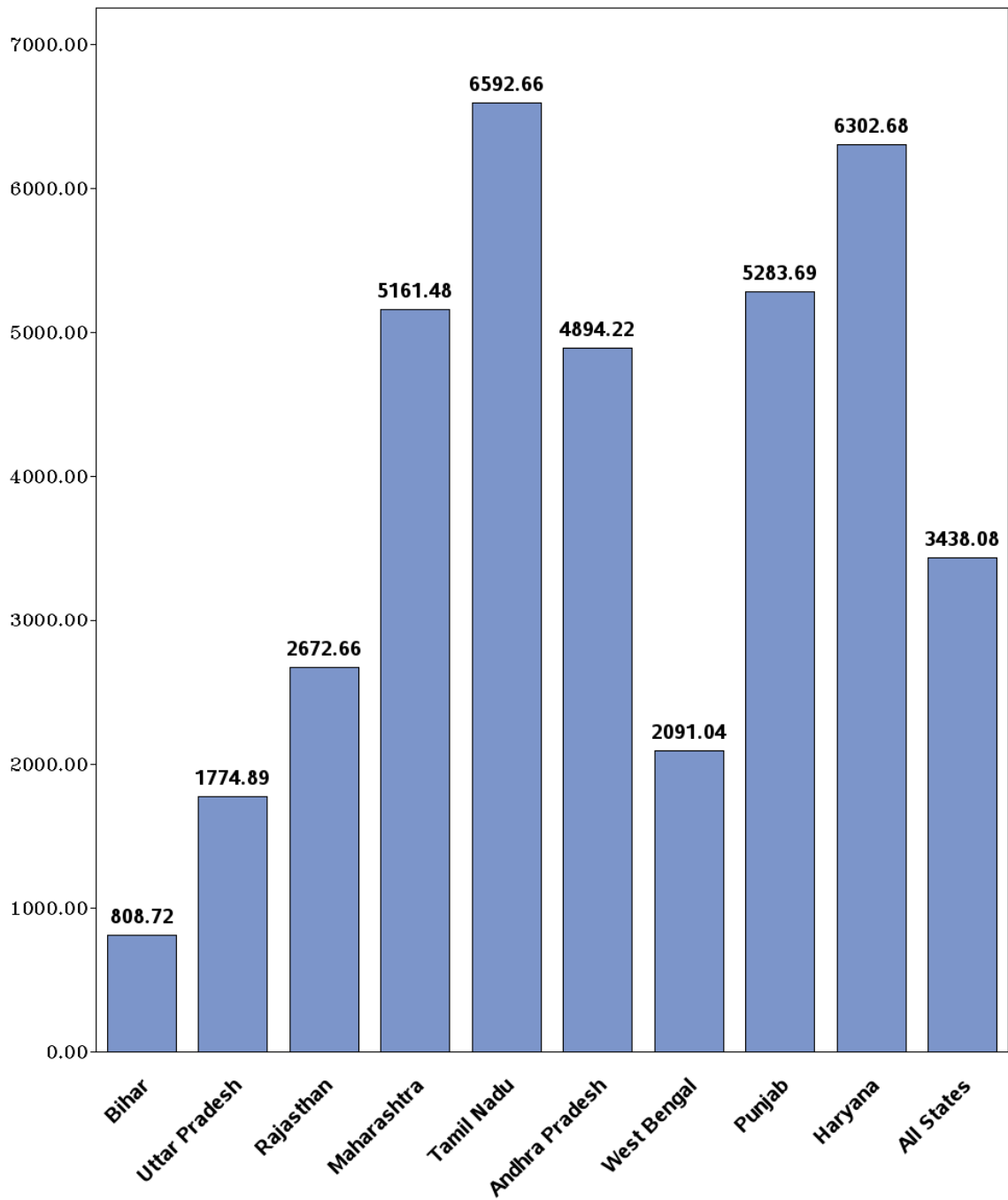
**Per Capita Land Revenue of Selected States
during 2012-13 (R.E.) (in ₹)**



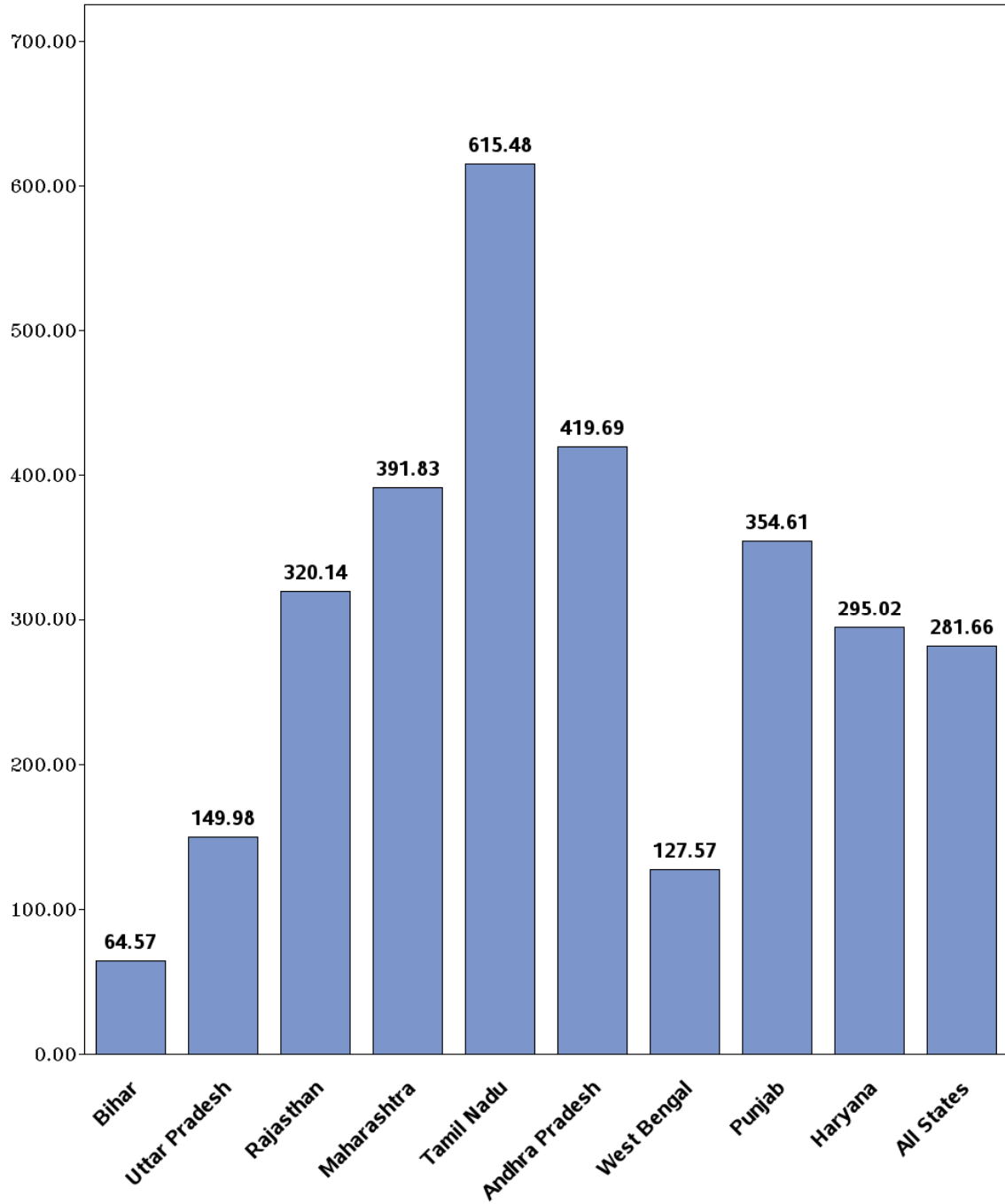
**Per Capita State Excise of Selected States
During 2012-13 (R.E.) (in ₹)**



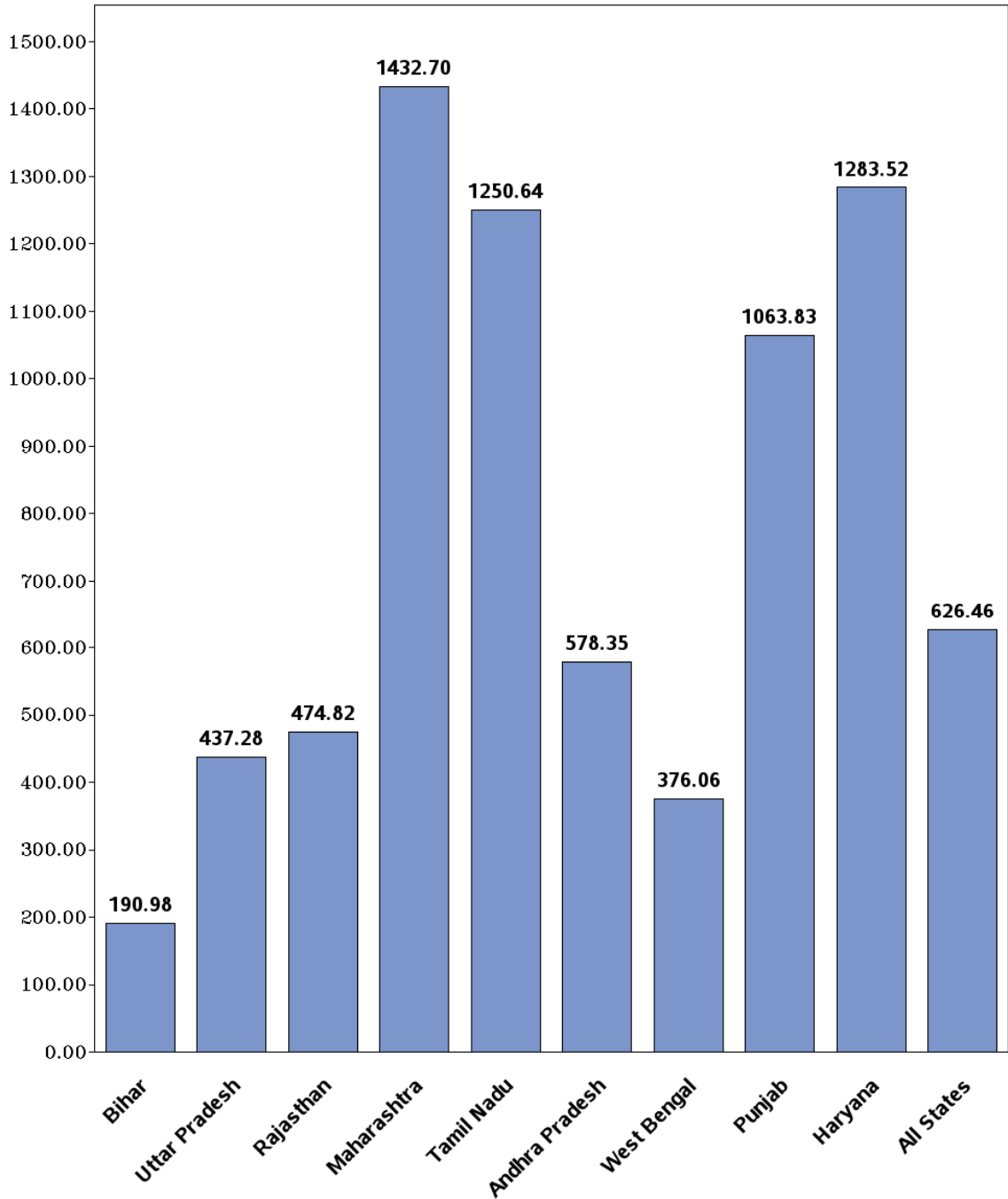
**Per Capita Sales Tax of Selected States
during 2012-13 (R.E.) (in ₹)**



**Per Capita Taxes on Vehicles of Selected States
during 2012-13 (R.E.) (in ₹)**



**Per Capita Stamps & Registration Fees of Selected States
during 2012-13 (R.E.) (in ₹)**



2.6 2013-14 (B. E.)

2.6 (a) Non- Special Category States

In the non special category States, the per capita revenue receipts from Land Revenue during 2013-14 (B.E.) was estimated to be maximum in West Bengal (₹ 430.44) and minimum in Andhra Pradesh (₹ 5.75). The per capita revenue receipts from State Excise was estimated to be maximum in Tamil Nadu (₹ 2112.39) followed by Karnataka (₹ 2065.57), Haryana (₹1509.43), Punjab (₹ 1466.67) and Goa (1331.58) . The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (₹ 14.16) due to prohibition in the State. The per capita revenue receipts from Sales Tax was estimated to be ranged from ₹ 1220.20 in Bihar to ₹ 11500.00 in Kerala Goa. Whereas, it was ₹ 7278.72 in Haryana. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (₹ 1074.74) and minimum in Bihar (₹ 79.21), whereas it was estimated to be ₹ 151.74 in West Bengal, ₹ 176.98 in Uttar Pradesh, ₹ 196.13 in Jharkhand and ₹ 215.83 in Odisha, whereas it was estimated to be ₹ 320.75 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 2947.58) followed by Maharashtra (₹ 1492.55) and it was estimated to be minimum in Odisha (₹148.68).

2.6 (b) Special Category States

In the special category States, the per capita revenue receipts from Land revenue was estimated to be maximum in Sikkim (₹ 109.33) followed by Tripura (₹ 81.08), Assam (₹ 44.55), Mizoram (₹ 40.20) and Arunachal Pradesh (₹ 39.69) and Jammu & Kashmir (₹ 33.55). In the remaining all the special category States, it was estimated to be less than ₹ 15.00. The per capita revenue receipts from State Excise was estimated to be ranged from ₹ 17.65 in Nagaland to ₹ 1816.67 in Sikkim. The per capita revenue receipts from Sales Tax was estimated to be ranged from ₹ 1098.30 in Nagaland to ₹ 4706.04 in Uttarakhand. In these special category States, the per capita revenue receipts from Taxes on Vehicles was estimated to be ranged from ₹ 78.28 in Manipur to ₹ 352.69 in Himachal Pradesh. The per capita revenue receipts from Stamps and Registration fees was estimated to be less than ₹ 132.00 except in Uttarakhand (₹ 621.75), Himachal Pradesh (₹ 287.46) and Jammu & Kashmir (₹ 264.41).

The details of per capita States' own Tax Revenue during 2013-14 (B.E) is given in Table 2.6. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

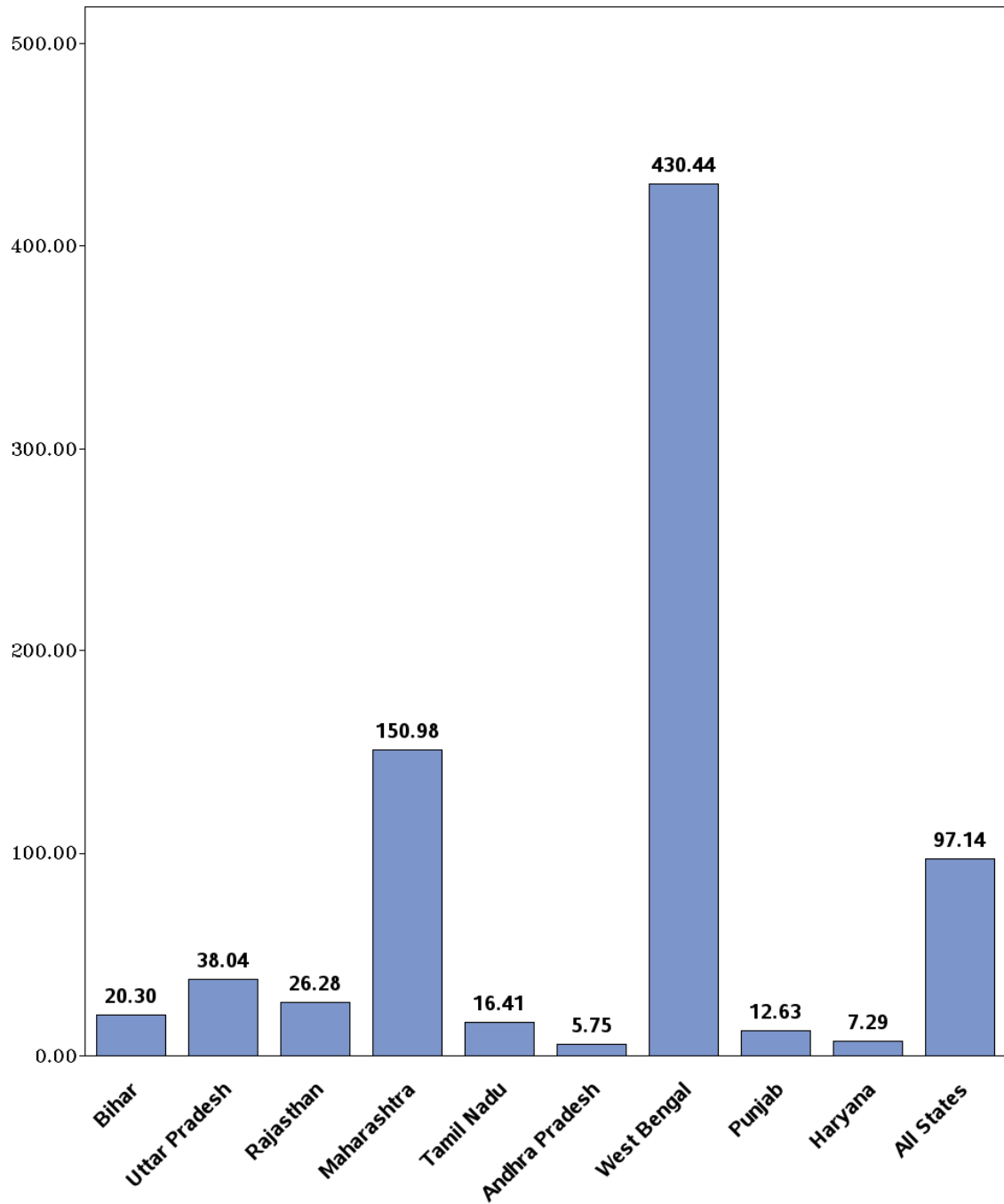
Table 2.6

Per Capita States' Own Tax Revenue during 2013-14 (B.E.)

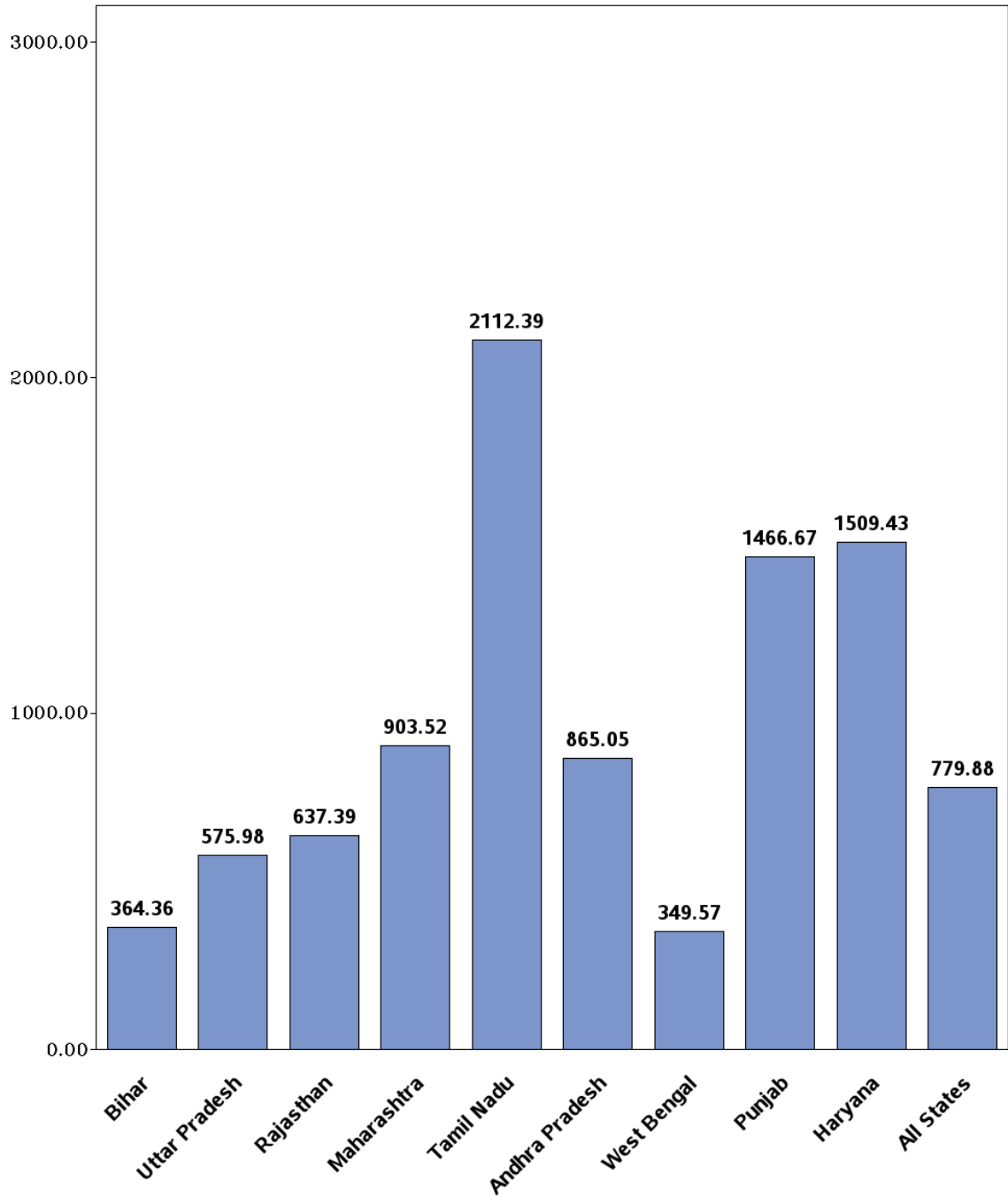
(in ₹)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	5.75	865.05	6055.36	501.96	739.84	187.74
	Bihar	20.30	364.36	1220.20	79.21	260.20	131.25
	Chhattisgarh	149.80	1025.9	3360.96	291.39	458.17	809.53
	Goa	109.32	1331.58	11500.00	1074.74	2947.58	3126.16
	Gujarat	334.62	14.16	7426.23	360.66	819.67	914.79
	Haryana	7.29	1509.43	7278.72	320.75	1452.83	292.98
	Jharkhand	29.14	214.72	2415.49	196.13	174.23	84.51
	Karnataka	40.16	2065.57	5506.56	675.41	1065.57	886.72
	Kerala	38.49	795.95	8084.27	730.3	1195.17	170.34
	Madhya Pradesh	76.06	764.63	2194.15	219.41	531.91	652.88
	Maharashtra	150.98	903.52	5353.56	407.38	1492.55	890.96
	Odisha	215.83	413.67	2660.67	215.83	148.68	567.15
	Punjab	12.63	1466.67	6231.58	473.68	1210.53	613.33
	Rajasthan	26.28	637.39	2981.59	354.11	552.41	271.62
	Tamil Nadu	16.41	2112.39	7711.93	712.58	1441.49	569.49
	Uttar Pradesh	38.04	575.98	2094.18	176.98	503.10	52.76
	West Bengal	430.44	349.57	2487.33	151.74	491.27	432.84
		Aggregate-I	101.41	799.67	4043.48	331.73	751.48
Special Category	Arunachal Pradesh	39.69	436.08	2475.38	120.31	21.00	-
	Assam	44.55	193.35	2169.86	115.99	67.28	260.96
	Himachal Pradesh	5.71	1356.37	4618.43	352.69	287.46	1055.03
	Jammu & Kashmir	33.55	349.59	3966.12	124.79	264.41	798.79
	Manipur	4.36	50.96	1543.52	78.28	25.04	265.32
	Meghalaya	14.89	598.85	2306.78	143.96	52.07	51.59
	Mizoram	40.20	30.20	1764.00	205.10	7.00	176.00
	Nagaland	3.22	17.65	1098.30	157.52	6.61	160.78
	Sikkim	109.33	1816.67	3750.00	280.00	131.83	1006.67
	Tripura	81.08	347.84	2470.68	97.59	100.00	102.81
	Uttarakhand	7.91	1115.78	4706.04	310.68	621.75	142.15
	Aggregate-II	32.62	480.89	3015.05	168.93	192.49	387.57
All States	Overall	97.14	779.88	3979.66	321.63	716.78	425.56

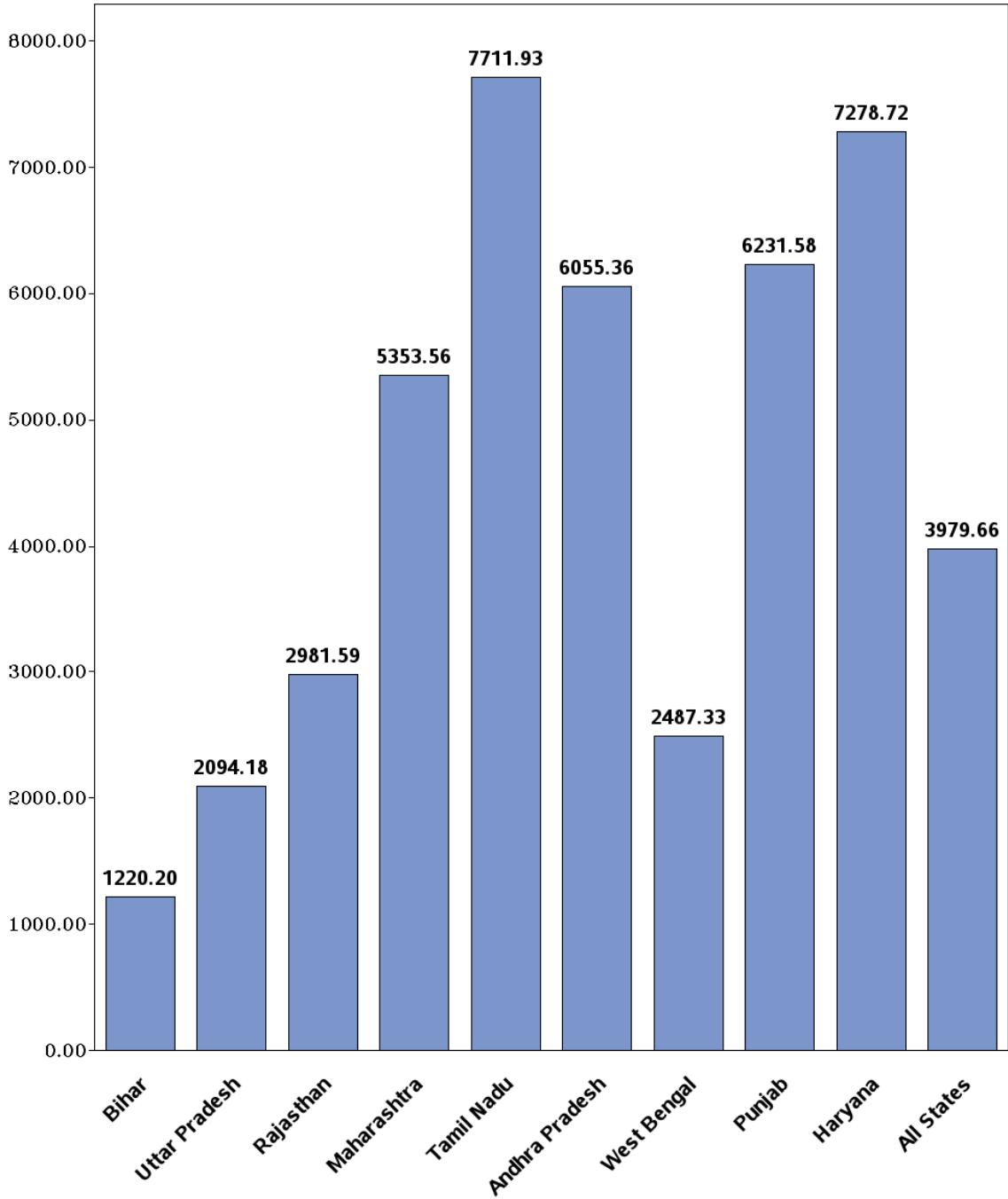
**Per Capita Land Revenue of Selected States
during 2013-14 (B.E.) (in ₹)**



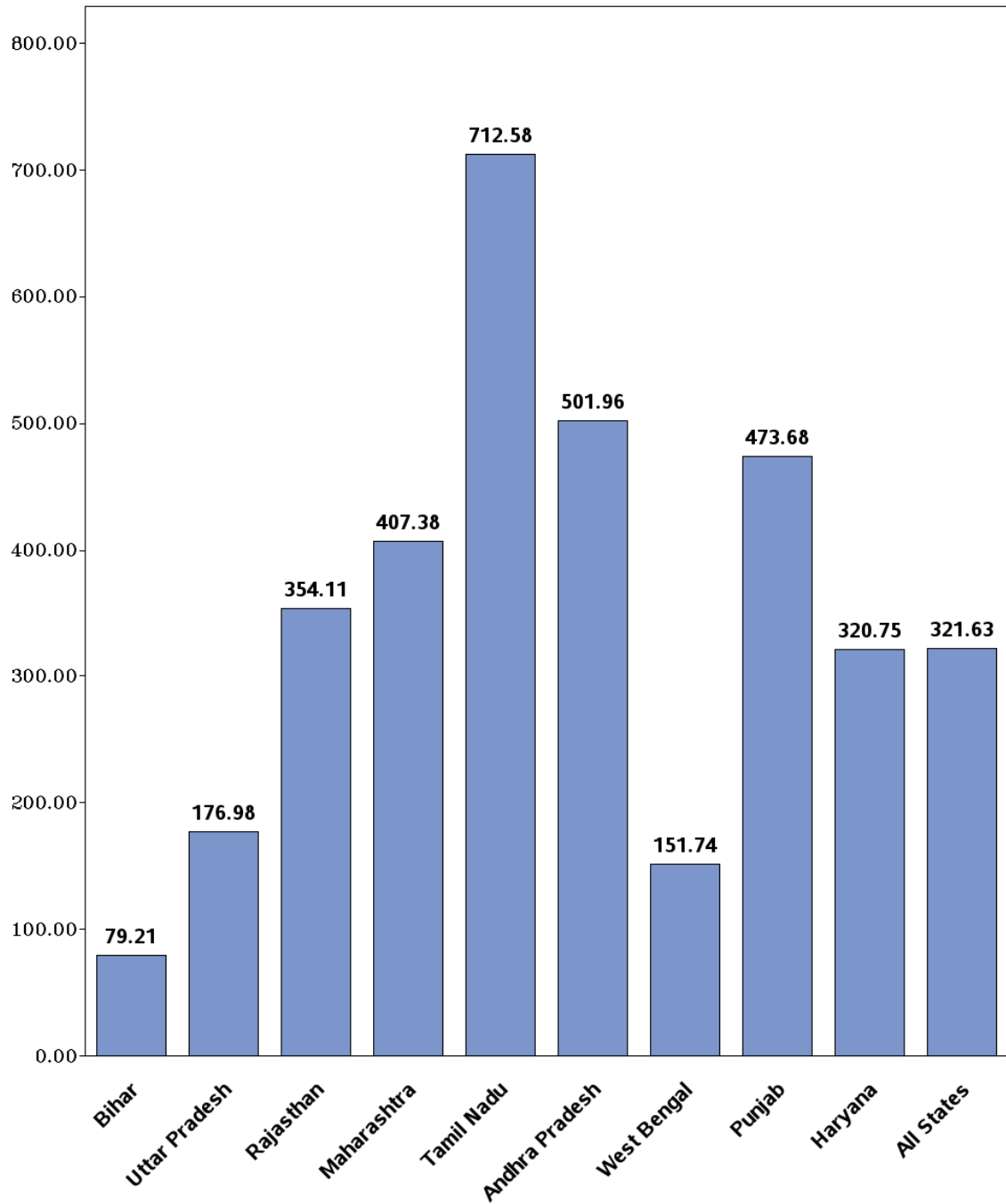
**Per Capita State Excise of Selected States
During 2013-14 (B.E.) (in ₹)**



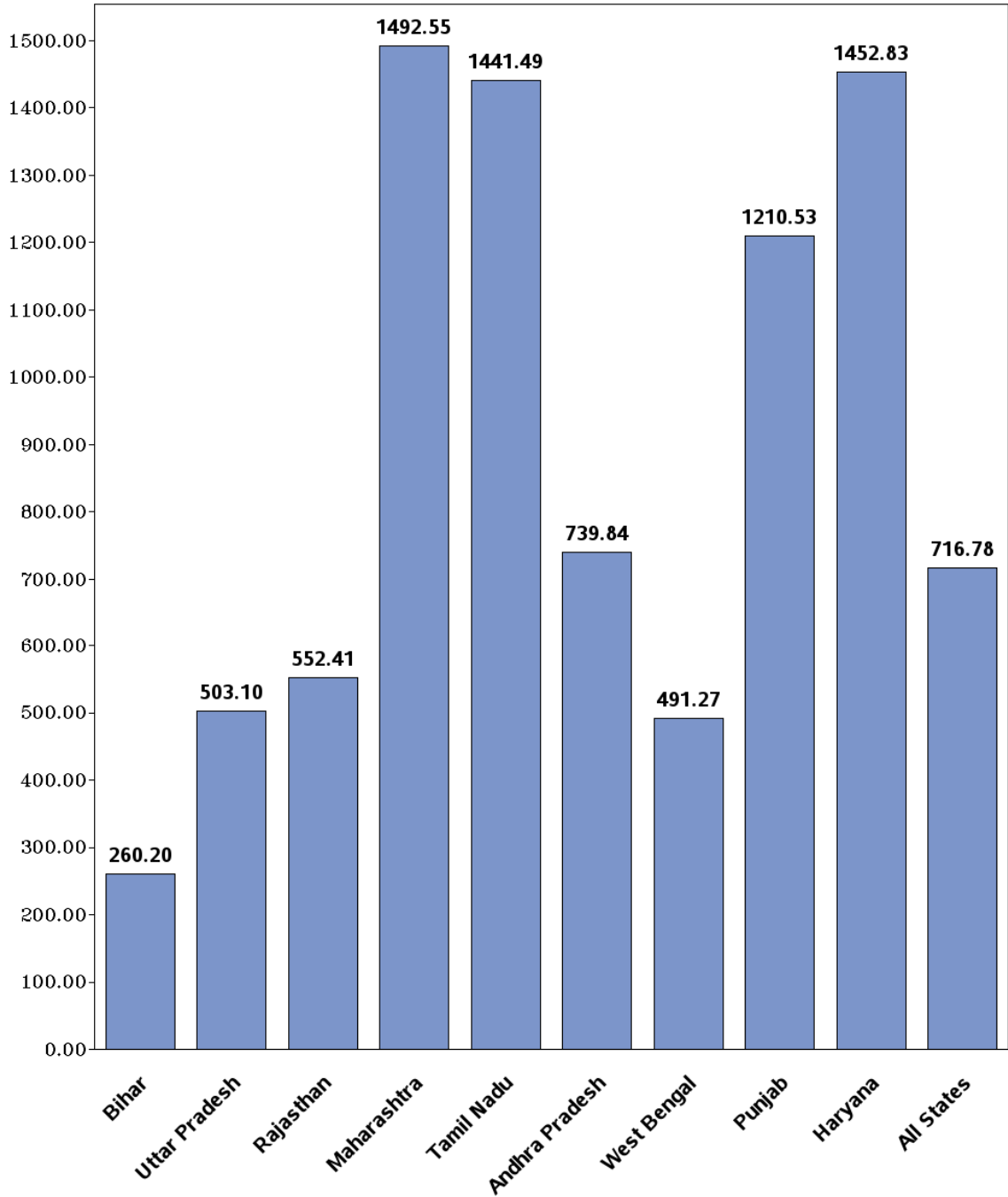
**Per Capita Sales Tax of Selected States
during 2013-14 (B.E.) (in ₹)**



**Per Capita Taxes on Vehicles of Selected States
during 2013-14 (B.E.) (in ₹)**



**Per Capita Stamps & Registration Fees of Selected States
during 2013-14 (B.E.) (in ₹)**



Revenue Receipts

2.7 2011-12 (Accounts)

Out of the total revenue receipts of ₹ 1098531.34 crore of all the 28 States during 2011-12 (Accounts), 59.76% was collected by the States themselves, constituting 50.74 % as States' Own Tax revenue and 9.02% as States' Own Non-Tax Revenue. The remaining 40.24% was received from the Centre in the form of Share in Central Taxes (23.27%) and Grants (16.97%).

2.7(a) Non -Special Category States

In the non special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (84.15%) followed by Haryana (82.21%), Maharashtra (78.97%), Gujarat (78.67%), Punjab (77.15%), Tamil Nadu (76.52%), and Kerala (74.48%). Bihar (26.31%) was collected minimum revenue in all the non-special category States. The revenue received in the form of Share in Central Taxes to total revenue receipts was minimum in Haryana (8.78%) whereas it was (11.00%) in Maharashtra, (11.78%) in Goa, (12.36%) in Gujarat, (13.55%) in Punjab and (15.76%) in Kerala. Bihar received the maximum (54.43%) Share in Central Taxes. Percentage share of Grants from Centre was minimum (4.08%) in Goa whereas it was 8.55% in Tamil Nadu, in 8.97% was in Gujarat whereas it was 9.02% in Haryana. The percentage share of Grants from Centre was maximum (23.64%) in West Bengal.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 82.21%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 17.79% whereas the States like Bihar, Jharkhand, West Bengal, Uttar Pradesh, Odisha and Madhya Pradesh received 73.69%, 55.43%, 55.27%, 52.04%, 50.62% and 44.96% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

2.7(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 42% in all the special category States except Uttarakhand where it was 49.31%. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 51% to 73% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 77% to 92% except Sikkim where it was only 63.55%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2011-12 (Accounts) are given in Table 2.7 (a) & 2.7 (b).

Table 2.7 (a)

Revenue Receipts of States during 2011-12 (Accounts)

(₹ in Crore)

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	53283.42	11694.34	64977.76	17751.14	10824.79	28575.93
	Bihar	12612.10	889.86	13501.96	27935.23	9882.98	37818.21
	Chhattisgarh	10712.26	4058.48	14770.74	6320.44	4776.21	11096.65
	Goa	2551.02	2312.12	4863.14	680.59	235.58	916.17
	Gujarat	44252.29	5276.53	49528.82	7780.31	5649.85	13430.16
	Haryana	20399.46	4721.65	25121.11	2681.55	2754.93	5436.48
	Jharkhand	6953.88	3038.22	9992.10	7169.93	5257.41	12427.34
	Karnataka	46475.97	4086.86	50562.83	11075.04	8168.41	19243.45
	Kerala	25718.59	2592.18	28310.77	5990.36	3709.23	9699.59
	Madhya Pradesh	26973.45	7482.73	34456.18	18219.13	9928.77	28147.90
	Maharashtra	87608.45	8167.70	95776.15	13343.34	12166.64	25509.98
	Odisha	13442.76	6442.96	19885.72	12229.13	8152.19	20381.32
	Punjab	18841.00	1399.83	20240.83	3554.31	2440.64	5994.95
	Rajasthan	25377.07	9175.10	34552.17	14977.04	7481.56	22458.60
	Tamil Nadu	59517.31	5683.57	65200.88	12714.95	7286.31	20001.26
	Uttar Pradesh	52613.41	10145.30	62758.71	50350.95	17760.02	68110.97
	West Bengal	24938.16	1340.25	26278.41	18587.81	13888.82	32476.63
	Sub Total-I	532270.60	88507.68	620778.28	231361.25	130364.34	361725.59
Special Category	Arunachal Pradesh	317.65	360.71	678.36	838.97	3981.73	4820.70
	Assam	7638.23	2866.76	10504.99	9283.53	7666.87	16950.40
	Himachal Pradesh	4107.91	1915.21	6023.12	1998.37	6521.37	8519.74
	Jammu & Kashmir	4745.48	2001.65	6747.13	3495.11	14540.72	18035.83
	Manipur	368.07	311.53	679.60	1154.03	3819.92	4973.95
	Meghalaya	697.55	368.25	1065.80	1044.19	2544.50	3588.69
	Mizoram	178.67	168.04	346.71	827.78	2837.33	3665.11
	Nagaland	303.88	232.95	536.83	803.20	4246.35	5049.55
	Sikkim	293.93	1044.58	1338.51	611.63	1722.50	2334.13
	Tripura	858.02	214.22	1072.24	1307.56	4097.10	5404.66
	Uttarakhand	5615.57	1136.06	6751.63	2866.10	4073.69	6939.79
	Sub Total-II	25124.96	10619.96	35744.92	24230.47	56052.08	80282.55
All States	Total (I+II)	557395.56	99127.64	656523.20	255591.72	186416.42	442008.14

Table 2.7 (b)

**Revenue Receipts from Various Sources as Percentage to total Revenue
Receipts of States during 2011-12 (Accounts)**

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	56.95	12.50	69.46	18.97	11.57	30.54
	Bihar	24.58	1.73	26.31	54.43	19.26	73.69
	Chhattisgarh	41.41	15.69	57.10	24.43	18.46	42.90
	Goa	44.14	40.01	84.15	11.78	4.08	15.85
	Gujarat	70.29	8.38	78.67	12.36	8.97	21.33
	Haryana	66.76	15.45	82.21	8.78	9.02	17.79
	Jharkhand	31.02	13.55	44.57	31.98	23.45	55.43
	Karnataka	66.58	5.85	72.43	15.87	11.70	27.57
	Kerala	67.66	6.82	74.48	15.76	9.76	25.52
	Madhya Pradesh	43.09	11.95	55.04	29.10	15.86	44.96
	Maharashtra	72.23	6.73	78.97	11.00	10.03	21.03
	Odisha	33.38	16.00	49.38	30.37	20.25	50.62
	Punjab	71.81	5.34	77.15	13.55	9.30	22.85
	Rajasthan	44.51	16.09	60.61	26.27	13.12	39.39
	Tamil Nadu	69.85	6.67	76.52	14.92	8.55	23.48
	Uttar Pradesh	40.20	7.75	47.96	38.47	13.57	52.04
	West Bengal	42.44	2.28	44.73	31.64	23.64	55.27
	Sub Total-I	54.17	9.01	63.18	23.55	13.27	36.82
Special Category	Arunachal Pradesh	5.78	6.56	12.34	15.26	72.41	87.66
	Assam	27.82	10.44	38.26	33.81	27.92	61.74
	Himachal Pradesh	28.25	13.17	41.42	13.74	44.84	58.58
	Jammu & Kashmir	19.15	8.08	27.22	14.10	58.67	72.78
	Manipur	6.51	5.51	12.02	20.41	67.57	87.98
	Meghalaya	14.99	7.91	22.90	22.43	54.67	77.10
	Mizoram	4.45	4.19	8.64	20.63	70.72	91.36
	Nagaland	5.44	4.17	9.61	14.38	76.01	90.39
	Sikkim	8.00	28.44	36.45	16.65	46.90	63.55
	Tripura	13.25	3.31	16.55	20.19	63.26	83.45
	Uttarakhand	41.02	8.30	49.31	20.93	29.75	50.69
		Sub Total-II	21.65	9.15	30.81	20.88	48.31
All States	Total (I+II)	50.74	9.02	59.76	23.27	16.97	40.24

2.8 2012-13 (R. E.)

Out of the total revenue receipts of ₹ 1342138.05 crore of all the States during 2012-13 (R.E.), 58.20 % was collected by the States themselves, constituting 49.28% as States' Own Tax Revenue and 8.92% as States' Own Non Tax Revenue. The remaining 41.80% was received from the Centre in the form of Share in Central Taxes (22.07%) and Grants (19.73%).

2.8 (a) Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Goa (80.92%) followed by Tamil Nadu (78.85%), Maharashtra (77.19%), Haryana (77.09%), Gujarat (76.42%), Kerala (74.91%), Punjab (74.44%), Andhra Pradesh (68.89%) and Karnataka (67.49%). The revenue collected by the remaining States was more than 47% in all the non special category States except Bihar (26.54%) and Jharkhand (38.71%). The revenue received in the form of Share in Central Taxes to its total revenue receipts was minimum in Haryana (8.38%) where as it was 10.27% in Punjab, 10.52% in Maharashtra, 12.14% in Gujarat and 12.35% in Goa. Bihar received the maximum (49.53%) as share in Central Taxes. Percentage share of Grants from Centre was minimum (6.73%) in Goa whereas it was 6.89% in Tamil Nadu, 10.91% in Kerala, 11.44% in Gujarat and 12.29% in Maharashtra. Whereas it was 14.53% in Haryana. The percentage share of Grants from Centre was maximum (35.01%) in Jharkhand.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 77.09% .The receipt Share in Central Taxes and Grants from Centre for Haryana was 22.91% only whereas the States like Bihar, Jharkhand, West Bengal, Uttar Pradesh, Odisha, Madhya Pradesh, Chhattisgarh and Rajasthan received 73.46%, 61.29%, 52.81%, 52.60%, 52.18%, 48.29%, 44.29% and 38.09% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

2.8 (b) Special Category States

In the special category States, the percentage of States' Own Tax Revenue and States' Own Non Tax Revenue to their total revenue receipts was less than 30% except Himachal Pradesh, and Uttarakhand where it was 41.42%, and 43.97% respectively. The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 56% to 71% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 82% to 94% except Sikkim where it was only 70.88%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2012-13 (R.E) are given in Table 2.8(a) & 2.8(b).

Table 2.8 (a)

Revenue Receipts of States during 2012-13 (R.E.)

(₹ in Crore)

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	62573.05	12864.25	75437.30	20269.77	13793.75	34063.52
	Bihar	16455.10	1239.71	17694.81	33026.93	15960.10	48987.03
	Chhattisgarh	13161.18	4847.94	18009.12	7472.46	6844.80	14317.26
	Goa	3261.17	2009.22	5270.39	804.65	438.42	1243.07
	Gujarat	52548.71	5368.83	57917.54	9199.90	8673.30	17873.20
	Haryana	24289.81	4868.35	29158.16	3170.29	5495.62	8665.91
	Jharkhand	8677.00	3841.09	12518.09	8502.29	11321.92	19824.21
	Karnataka	53492.50	3796.33	57288.83	12500.00	15094.84	27594.84
	Kerala	31702.45	4458.37	36160.82	6840.65	5267.75	12108.40
	Madhya Pradesh	29570.68	7516.55	37087.23	21539.63	13101.65	34641.28
	Maharashtra	100561.19	11069.07	111630.26	15213.70	17778.73	32992.43
	Odisha	15310.28	6500.00	21810.28	13481.00	10318.00	23799.00
	Punjab	24318.00	4915.88	29233.88	4034.00	6001.31	10035.31
	Rajasthan	30205.66	12194.00	42399.66	17102.84	8981.36	26084.20
	Tamil Nadu	73560.18	6688.35	80248.53	14519.69	7009.18	21528.87
	Uttar Pradesh	60472.14	13798.08	74270.22	59528.34	22889.07	82417.41
	West Bengal	32405.21	1598.38	34003.59	21226.27	16824.37	38050.64
	Sub Total-I	632564.31	107574.40	740138.71	268432.41	185794.17	454226.58
Special Category	Arunachal Pradesh	465.59	428.89	894.48	991.84	5404.58	6396.42
	Assam	8250.32	3045.58	11295.90	10691.54	16298.90	26990.44
	Himachal Pradesh	5029.41	1901.98	6931.39	2320.88	7483.54	9804.42
	Jammu & Kashmir	5975.02	2818.76	8793.78	4085.48	16620.24	20705.72
	Manipur	431.48	369.80	801.28	1329.05	5651.56	6980.61
	Meghalaya	720.40	469.90	1190.30	1202.60	4546.79	5749.39
	Mizoram	202.07	206.75	408.82	792.64	4058.22	4850.86
	Nagaland	292.98	144.10	437.08	917.14	5093.92	6011.06
	Sikkim	370.28	1026.24	1396.52	698.49	2700.53	3399.02
	Tripura	1033.00	179.25	1212.25	1493.18	4818.36	6311.54
	Uttarakhand	6050.25	1517.43	7567.68	3272.88	6370.92	9643.80
	Sub Total-II	28820.80	12108.68	40929.48	27795.72	79047.56	106843.28
All States	Total (I+II)	661385.11	119683.08	781068.19	296228.13	264841.73	561069.86

Table 2.8 (b)

**Revenue Receipts from Various Sources as Percentage to total Revenue
Receipts of States during 2012-13 (R.E.)**

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	57.14	11.75	68.89	18.51	12.60	31.11
	Bihar	24.68	1.86	26.54	49.53	23.93	73.46
	Chhattisgarh	40.71	15.00	55.71	23.12	21.17	44.29
	Goa	50.07	30.85	80.92	12.35	6.73	19.08
	Gujarat	69.33	7.08	76.42	12.14	11.44	23.58
	Haryana	64.22	12.87	77.09	8.38	14.53	22.91
	Jharkhand	26.83	11.88	38.71	26.29	35.01	61.29
	Karnataka	63.02	4.47	67.49	14.73	17.78	32.51
	Kerala	65.68	9.24	74.91	14.17	10.91	25.09
	Madhya Pradesh	41.23	10.48	51.71	30.03	18.27	48.29
	Maharashtra	69.53	7.65	77.19	10.52	12.29	22.81
	Odisha	33.57	14.25	47.82	29.56	22.62	52.18
	Punjab	61.93	12.52	74.44	10.27	15.28	25.56
	Rajasthan	44.11	17.81	61.91	24.97	13.11	38.09
	Tamil Nadu	72.28	6.57	78.85	14.27	6.89	21.15
	Uttar Pradesh	38.59	8.81	47.40	37.99	14.61	52.60
	West Bengal	44.97	2.22	47.19	29.46	23.35	52.81
	Sub Total-I	52.96	9.01	61.97	22.47	15.56	38.03
Special Category	Arunachal Pradesh	6.39	5.88	12.27	13.60	74.13	87.73
	Assam	21.55	7.95	29.50	27.93	42.57	70.50
	Himachal Pradesh	30.05	11.36	41.42	13.87	44.72	58.58
	Jammu & Kashmir	20.25	9.56	29.81	13.85	56.34	70.19
	Manipur	5.54	4.75	10.30	17.08	72.62	89.70
	Meghalaya	10.38	6.77	17.15	17.33	65.52	82.85
	Mizoram	3.84	3.93	7.77	15.07	77.16	92.23
	Nagaland	4.54	2.23	6.78	14.22	79.00	93.22
	Sikkim	7.72	21.40	29.12	14.57	56.31	70.88
	Tripura	13.73	2.38	16.11	19.85	64.04	83.89
	Uttarakhand	35.15	8.82	43.97	19.02	37.02	56.03
		Sub Total-II	19.50	8.19	27.70	18.81	53.49
All States	Total (I+II)	49.28	8.92	58.20	22.07	19.73	41.80

2.9 2013-14 (B. E.)

Out of the total revenue receipts of ₹ 1526013.13 crore estimated by all the States during 2013-14 (B.E.), 58.45% was estimated by States themselves, constituting 50.06% as States' own Tax Revenue and 8.39%, as States' Own Non-Tax Revenue. The remaining 41.55% was estimated to be received from the Centre in the form of Share in Central Taxes (22.55%) and Grants from Centre (19.00%).

2.9(a) Non-Special Category States

In the non-special category States, the percentage of revenue receipts estimated by a State to its total revenue receipts was maximum in Goa (79.77%) followed by Tamil Nadu (78.29%), Gujarat (76.65%), Haryana (77.54%), Maharashtra (76.45%), Kerala (75.26%), Punjab (73.27%), Andhra Pradesh (68.75%) and Karnataka (67.87%). The revenue receipts estimated by the remaining States was more than 46% in all the non-special category States except Bihar (30.45%) and Jharkhand (42.62%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenue receipts in non-special category States was minimum (7.96%) in Haryana whereas it was 11.01% in Goa, 11.33% in Punjab, 11.61% in Maharashtra and 11.80% in Gujarat. Bihar received the maximum (47.44%) share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Tamil Nadu (7.14%) whereas it was 9.22% in Goa, 10.55% in Gujarat, 10.72% in Kerala, 11.94% in Maharashtra, and 12.37% in Andhra Pradesh whereas it was 14.50% in Haryana. The percentage share of Grants from Centre was maximum (29.55%) in Jharkhand.

The major share of revenue receipts in Haryana from States' Own Tax Revenue and States' Own Non-Tax Revenue was estimated to be 77.54%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 22.46% whereas States like Bihar, Jharkhand, West Bengal, Odisha and Uttar Pradesh, it was estimated to be 69.55%, 57.38%, 53.01%, 52.38% and 51.97% respectively of their revenue from the Centre in the form of Share in Central Taxes and Grants.

2.9 (b) Special Category States

In the special category States, the percentage of States' own Tax Revenue and States' own Non-Tax Revenue to their total revenue receipts of a State was estimated to be less than 31% except Uttarakhand (43.93%) and Himachal Pradesh (43.87%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derive their revenue between 56% to 72% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 82% to 93% except Sikkim where it was 70.37%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2013-14 (B.E.) are given in Table 2.9(a) & 2.9(b).

Table 2.9 (a)

Revenue Receipts of States during 2013-14 (B.E.)

(₹ in Crore)

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	72443.94	15393.59	87837.53	24131.36	15803.30	39934.66
	Bihar	20962.70	3416.08	24378.78	37980.98	17706.71	55687.69
	Chhattisgarh	15300.29	6072.00	21372.29	8593.33	7478.90	16072.23
	Goa	3816.98	2011.55	5828.53	804.65	673.58	1478.23
	Gujarat	60207.81	6379.51	66587.32	10119.89	9044.82	19164.71
	Haryana	28784.34	5162.48	33946.82	3483.90	6349.61	9833.51
	Jharkhand	10152.40	4167.13	14319.53	9352.52	9926.85	19279.37
	Karnataka	62464.00	4038.28	66502.28	15055.99	16428.11	31484.10
	Kerala	38771.11	4921.57	43692.68	8143.79	6221.42	14365.21
	Madhya Pradesh	33381.69	7583.39	40965.08	23693.61	14944.79	38638.40
	Maharashtra	107259.60	11993.66	119253.26	18111.74	18621.94	36733.68
	Odisha	17605.00	6825.00	24430.00	15903.88	10965.10	26868.98
	Punjab	28524.00	2736.02	31260.02	4832.00	6573.89	11405.89
	Rajasthan	34053.13	12654.43	46707.56	20360.90	10152.14	30513.04
	Tamil Nadu	86065.40	6765.09	92830.49	17285.66	8463.71	25749.37
	Uttar Pradesh	72193.00	13182.48	85375.48	68458.00	23914.73	92372.73
	West Bengal	39783.63	1756.20	41539.83	25269.81	21593.64	46863.45
	Sub Total-I	731769.02	115058.46	846827.48	311582.01	204863.24	516445.25
Special Category	Arunachal Pradesh	402.02	316.78	718.80	1140.36	6301.86	7442.22
	Assam	8983.79	3400.33	12384.12	12620.75	16279.47	28900.22
	Himachal Pradesh	5372.98	2392.93	7765.91	2716.72	7218.31	9935.03
	Jammu & Kashmir	6700.08	3032.88	9732.96	4485.03	19752.28	24237.31
	Manipur	491.87	429.77	921.64	1568.85	6128.98	7697.83
	Meghalaya	855.40	516.59	1371.99	1419.65	5791.75	7211.40
	Mizoram	222.25	266.01	488.26	935.66	3615.51	4551.17
	Nagaland	332.14	186.02	518.16	1091.79	5685.23	6777.02
	Sikkim	425.67	1054.53	1480.20	831.56	2684.19	3515.75
	Tripura	1184.00	220.00	1404.00	1777.00	4953.68	6730.68
	Uttarakhand	7111.43	1216.26	8327.69	3896.39	6731.65	10628.04
	Sub Total-II	32081.63	13032.10	45113.73	32483.76	85142.91	117626.67
All States	Total (I+II)	763850.65	128090.56	891941.21	344065.77	290006.15	634071.92

Table 2.9 (b)

**Revenue Receipts from Various Sources as Percentage to total Revenue
Receipts of States during 2013-14 (B.E.)**

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	56.70	12.05	68.75	18.89	12.37	31.25
	Bihar	26.18	4.27	30.45	47.44	22.12	69.55
	Chhattisgarh	40.86	16.22	57.08	22.95	19.97	42.92
	Goa	52.24	27.53	79.77	11.01	9.22	20.23
	Gujarat	70.21	7.44	77.65	11.80	10.55	22.35
	Haryana	65.75	11.79	77.54	7.96	14.50	22.46
	Jharkhand	30.22	12.40	42.62	27.84	29.55	57.38
	Karnataka	63.75	4.12	67.87	15.37	16.77	32.13
	Kerala	66.78	8.48	75.26	14.03	10.72	24.74
	Madhya Pradesh	41.93	9.53	51.46	29.76	18.77	48.54
	Maharashtra	68.76	7.69	76.45	11.61	11.94	23.55
	Odisha	34.32	13.30	47.62	31.00	21.37	52.38
	Punjab	66.85	6.41	73.27	11.33	15.41	26.73
	Rajasthan	44.10	16.39	60.49	26.37	13.15	39.51
	Tamil Nadu	72.58	5.71	78.29	14.58	7.14	21.71
	Uttar Pradesh	40.62	7.42	48.03	38.51	13.45	51.97
	West Bengal	45.00	1.99	46.99	28.58	24.43	53.01
	Sub Total-I	53.68	8.44	62.12	22.86	15.03	37.88
Special Category	Arunachal Pradesh	4.93	3.88	8.81	13.97	77.22	91.19
	Assam	21.76	8.24	30.00	30.57	39.43	70.00
	Himachal Pradesh	30.35	13.52	43.87	15.35	40.78	56.13
	Jammu & Kashmir	19.72	8.93	28.65	13.20	58.15	71.35
	Manipur	5.71	4.99	10.69	18.20	71.11	89.31
	Meghalaya	9.97	6.02	15.98	16.54	67.48	84.02
	Mizoram	4.41	5.28	9.69	18.57	71.74	90.31
	Nagaland	4.55	2.55	7.10	14.97	77.93	92.90
	Sikkim	8.52	21.11	29.63	16.64	53.73	70.37
	Tripura	14.55	2.70	17.26	21.84	60.90	82.74
	Uttarakhand	37.52	6.42	43.93	20.56	35.51	56.07
		Sub Total-II	19.71	8.01	27.72	19.96	52.32
All States	Total (I+II)	50.06	8.39	58.45	22.55	19.00	41.55

Per Capita Revenue Receipts

2.10 2011-12 (Accounts)

2.10 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts from states' sources during 2011-12 (Accounts) was in Goa (₹ 27017.4) followed by Haryana (₹ 9774.75), Tamil Nadu (₹ 9630.85), Karnataka (₹ 8455.32), Maharashtra (₹ 8431.00), Gujarat (₹ 8324.17), Kerala (₹ 8158.72) and Andhra Pradesh (₹ 7626.50). Bihar with ₹ 1370.76 was at minimum level. The per capita State's own Tax Revenue was maximum in Goa (₹14172.33) followed by Tamil Nadu (₹ 8791.33), Haryana (₹ 7937.53), Karnataka (₹ 7771.90), Gujarat (₹ 7437.36), Kerala (₹ 7411.70) and Punjab (₹ 6753.05). Bihar with ₹ 1280.42 was at minimum level whereas it was ₹ 2193.65 in Jharkhand. The per capita State's own Non- Tax Revenue was maximum in Goa (₹ 12845.11) followed by Haryana (₹ 1837.22) and Chhattisgarh (₹ 1656.52). Bihar with ₹ 90.34 was at minimum level whereas it was ₹ 148.92 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (₹ 3781.06) followed by Odisha (₹ 2982.71), Bihar (₹ 2836.06), Chhattisgarh (₹ 2579.77), Madhya Pradesh (₹ 2499.19), Uttar Pradesh (₹ 2482.79), Jharkhand (₹ 2261.81), Rajasthan (₹ 2186.43) Andhra Pradesh (₹ 2083.47), West Bengal (₹ 2065.31) and Tamil Nadu (₹ 1878.13). The per capita share in Central Taxes was minimum Haryana ₹ 1043.40. The per capita share received from Central Grants of all the non special category States ranged from ₹ 874.78 in Punjab to ₹ 1988.34 in Odisha whereas the Haryana's share was ₹ 1071.96.

2.10 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita share in Central Taxes and Grants amounting to ₹ 5503.38, ₹ 12529.03, ₹ 15284.60 and ₹ 6939.79 respectively. In small States with a population of less than 40 lakhs, the per capita share in Central Taxes and Grants was maximum in Sikkim (₹ 38902.17) and minimum in Tripura (₹ 15012.94).

The details of per capita revenue receipts of States during 2011-12 (Accounts) is given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

Table 2.10

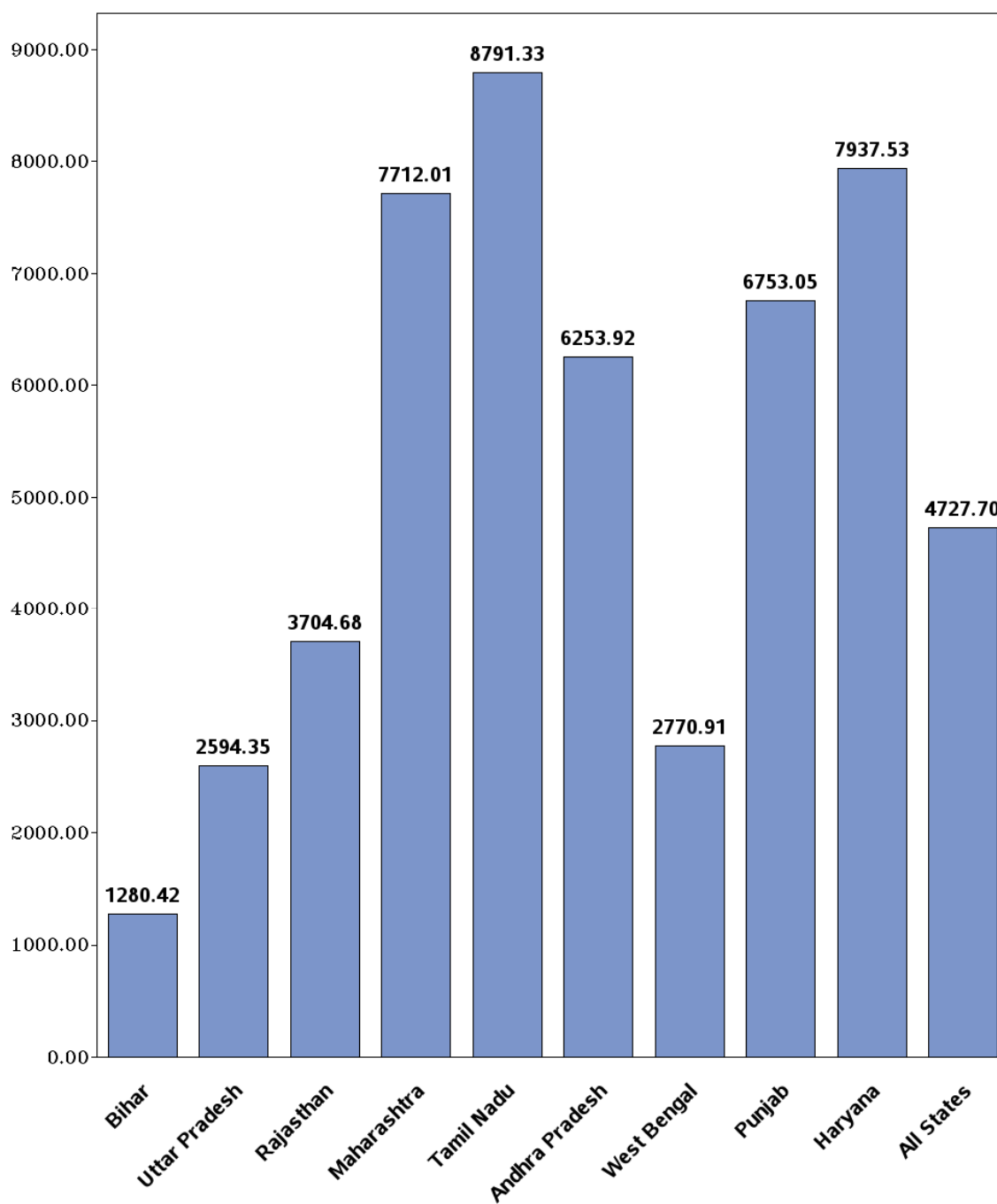
Per Capita Revenue Receipts of States during 2011-12 (Accounts)

(in ₹)

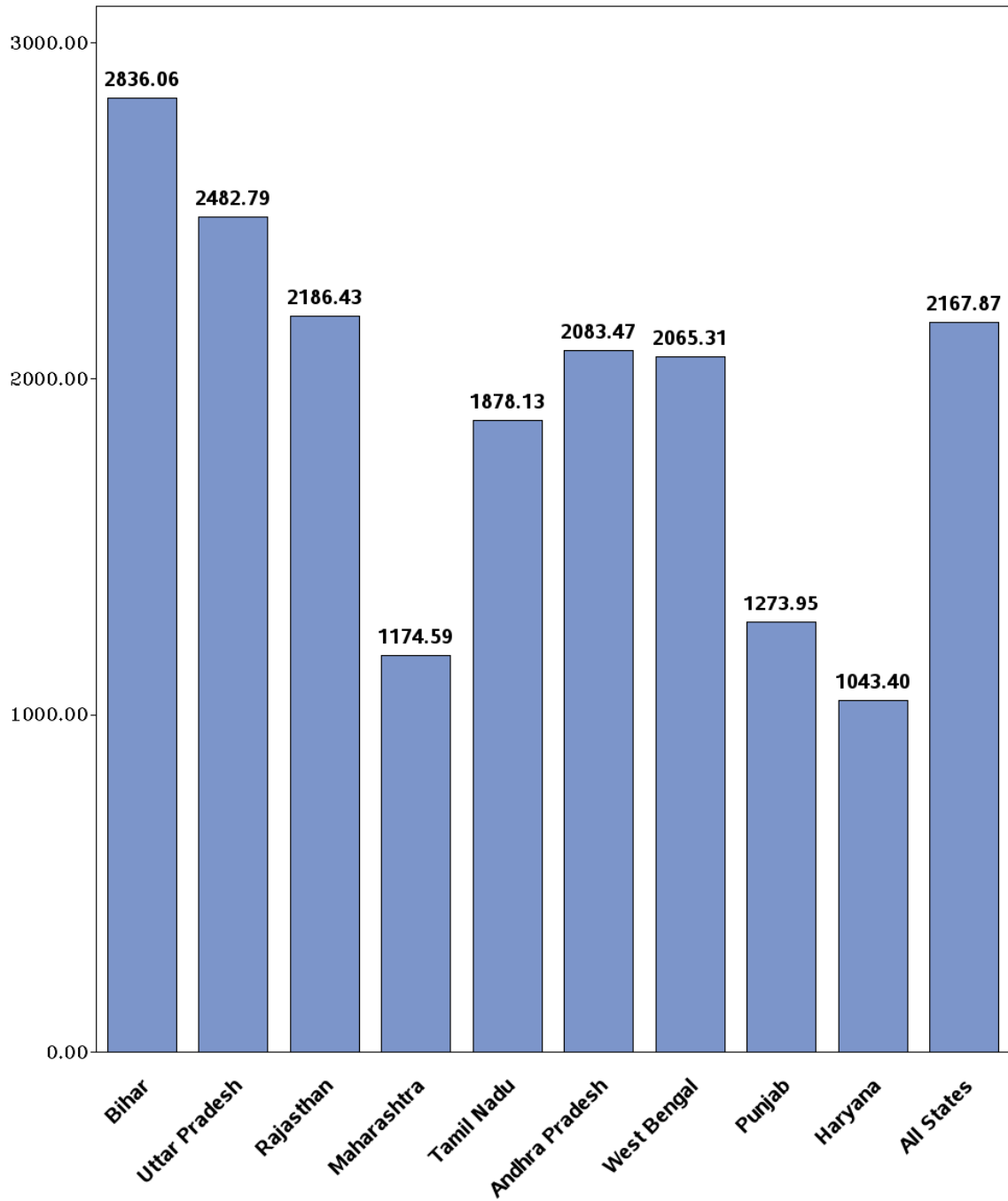
State Category	State Name	Population* (in Crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category	Andhra Pradesh	8.52	6253.92	1372.58	7626.50	2083.47	1270.52	3353.98	10980.48
	Bihar	9.85	1280.42	90.34	1370.76	2836.06	1003.35	3839.41	5210.17
	Chhattisgarh	2.45	4372.35	1656.52	6028.87	2579.77	1949.47	4529.24	10558.12
	Goa	0.18	14172.33	12845.11	27017.44	3781.06	1308.78	5089.83	32107.28
	Gujarat	5.95	7437.36	886.81	8324.17	1307.62	949.55	2257.17	10581.34
	Haryana	2.57	7937.53	1837.22	9774.75	1043.40	1071.96	2115.36	11890.11
	Jharkhand	3.17	2193.65	958.43	3152.08	2261.81	1658.49	3920.30	7072.38
	Karnataka	5.98	7771.90	683.42	8455.32	1852.01	1365.95	3217.97	11673.29
	Kerala	3.47	7411.70	747.03	8158.72	1726.33	1068.94	2795.27	10953.99
	Madhya Pradesh	7.29	3700.06	1026.44	4726.50	2499.19	1361.97	3861.17	8587.67
	Maharashtra	11.36	7712.01	718.99	8431.00	1174.59	1071.01	2245.60	10676.60
	Odisha	4.10	3278.72	1571.45	4850.18	2982.71	1988.34	4971.05	9821.23
	Punjab	2.79	6753.05	501.73	7254.78	1273.95	874.78	2148.73	9403.51
	Rajasthan	6.85	3704.68	1339.43	5044.11	2186.43	1092.20	3278.63	8322.74
	Tamil Nadu	6.77	8791.33	839.52	9630.85	1878.13	1076.26	2954.40	12585.25
	Uttar Pradesh	20.28	2594.35	500.26	3094.61	2482.79	875.74	3358.53	6453.14
West Bengal	9.00	2770.91	148.92	2919.82	2065.31	1543.20	3608.51	6528.34	
	Aggregate-I	110.58	4813.44	800.40	5613.84	2092.25	1178.91	3271.17	8885.01
Special Category	Arunachal Pradesh	0.12	2647.08	3005.92	5653.00	6991.42	33181.08	40172.50	45825.50
	Assam	3.08	2479.94	930.77	3410.71	3014.13	2489.24	5503.38	8914.09
	Himachal Pradesh	0.68	6041.04	2816.49	8857.53	2938.78	9590.25	12529.03	21386.56
	Jammu & Kashmir	1.18	4021.59	1696.31	5717.91	2961.96	12322.64	15284.60	21002.51
	Manipur	0.25	1472.28	1246.12	2718.40	4616.12	15279.68	19895.80	22614.20
	Meghalaya	0.26	2682.88	1416.35	4099.23	4016.12	9786.54	13802.65	17901.88
	Mizoram	0.10	1786.70	1680.40	3467.10	8277.80	28373.30	36651.10	40118.20
	Nagaland	0.23	1321.22	1012.83	2334.04	3492.17	18462.39	21954.57	24288.61
	Sikkim	0.06	4898.83	17409.67	22308.50	10193.83	28708.33	38902.17	61210.67
	Tripura	0.36	2383.39	595.06	2978.44	3632.11	11380.83	15012.94	17991.39
	Uttarakhand	1.00	5615.57	1136.06	6751.63	2866.10	4073.69	6939.79	13691.42
	Aggregate-II	7.32	3432.37	1450.81	4883.19	3310.17	7657.39	10967.56	15850.75
All States	Overall	117.90	4727.70	840.78	5568.47	2167.87	1581.14	3749.01	9317.48

* Projected Population as on 1st October, 2011 based on 2001 Census.

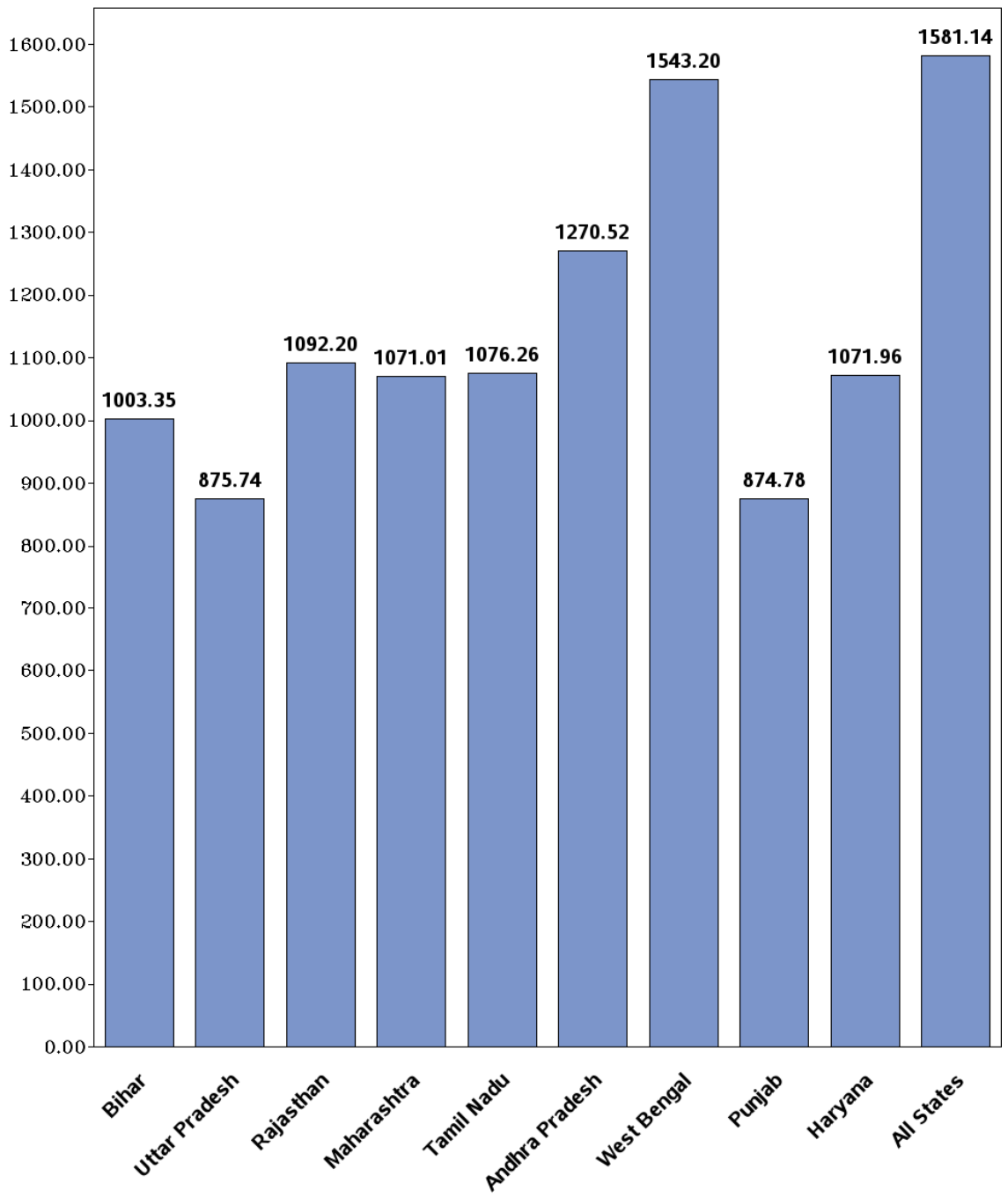
**Per Capita States' Own Tax Revenue of Selected States
during 2011-12 (Accounts) (in ₹)**



**Per Capita Share in Central Taxes of Selected States
during 2011-12 (Accounts) (In ₹)**



**Per Capita Grants from Centre of Selected States
during 2011-12 (Accounts) (in ₹)**



2.11 2012-13 (R. E.)

2.11 (a) Non-Special Category States

In the non- special category States, the maximum per capita revenue receipts from States' sources during 2012-13 (R.E.) was in Goa (₹ 29279.74) followed by Tamil Nadu (₹ 11783.93), Haryana (₹ 11171.71), Punjab (₹ 10366.62), Kerala (₹ 10331.66), Maharashtra (₹ 9698.55), Gujarat (₹ 9604.90), Karnataka (₹ 9484.91) and Andhra Pradesh (₹ 8781.99). Bihar with ₹ 1773.03 was at minimum level whereas it was ₹ 3600.11 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (₹18117.61) followed by Tamil Nadu (₹ 10801.79), Haryana (₹ 9306.44), Kerala (₹ 9057.84) and Karnataka (₹ 8856.37). Bihar with ₹ 1648.81 was at minimum level whereas it was ₹2694.72 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (₹ 11162.33) followed by Chhattisgarh (₹1954.81) Haryana (₹ 1865.27), Rajasthan (₹ 1754.53) and Punjab (₹ 1743.22). Bihar with ₹ 124.22 was at minimum level whereas it was ₹ 176.03 in West Bengal. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities was run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (₹ 4470.28) followed by Bihar (₹ 3309.31), Odisha (₹ 3264.16), Chhattisgarh (₹ 3013.09), Madhya Pradesh (₹ 2910.76), Uttar Pradesh (₹ 2885.52), Jharkhand (₹ 2640.46) and Rajasthan (₹ 2460.84). The per capita share in Central Taxes for Haryana was ₹ 1214.67. The per capita share received from Central grants of all the non special category States ranged from ₹ 1029.25 in Tamil Nadu to ₹ 3516.17 in Jharkhand whereas Haryana's share was ₹ 2105.60.

2.11 (b) Special Category States

The special category States received major share of revenue from the Centre in the form of Share in Central Taxes and Grants. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants from the Centre amounting to ₹ 8650.78, ₹ 14209.30, ₹ 17254.77 and ₹ 9454.71 respectively. In small State with a population of less than 40 lakhs, the per capita Share in Central Taxes and Central Grants was maximum in Sikkim (₹ 56650.33) and minimum in Tripura (₹ 17058.22).

The details of per capita revenue receipts of States during 2012-13 (R.E) is given in Table 2.11. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

Table 2.11

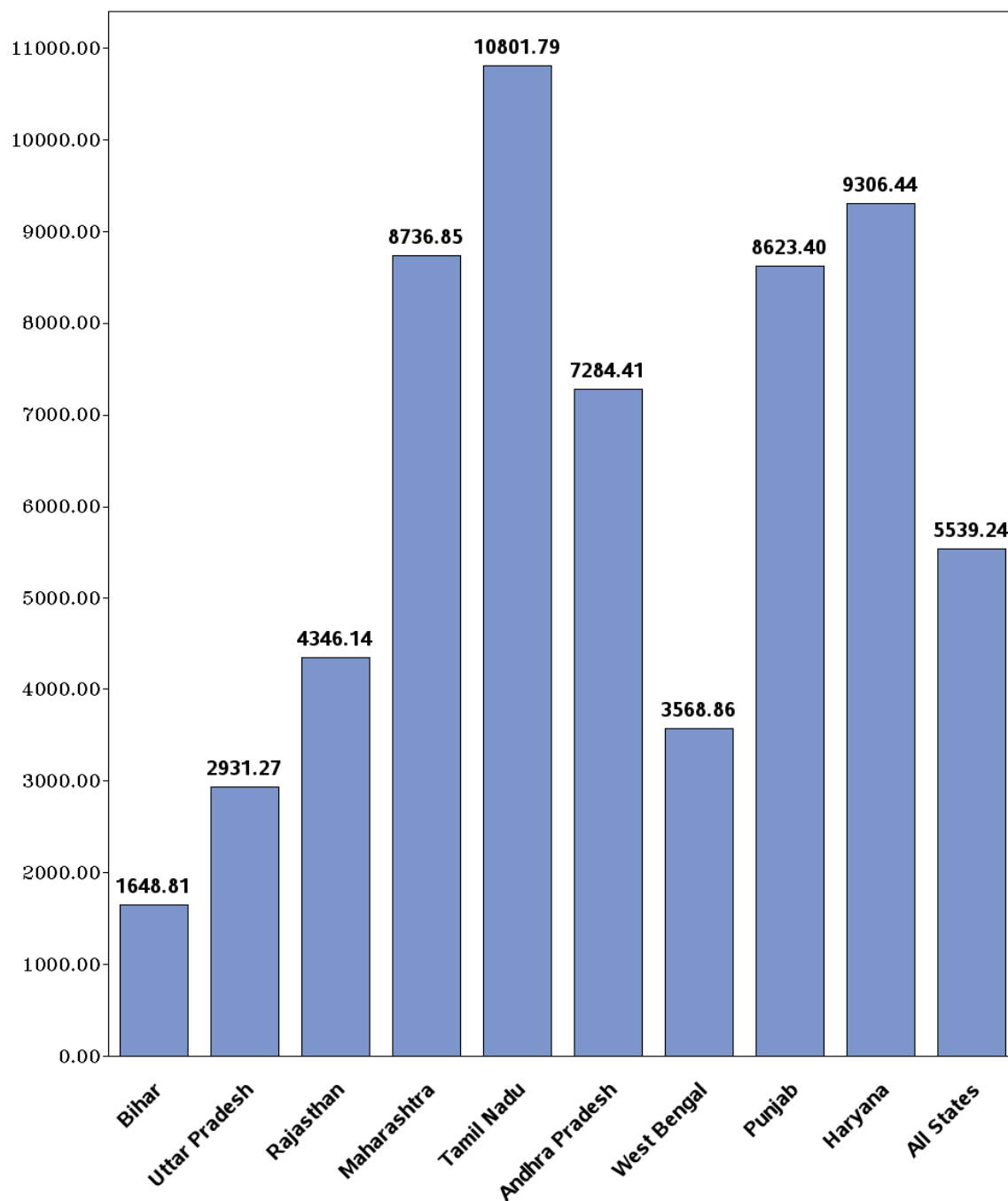
Per Capita Revenue Receipts of States during 2012-13 (R.E.)

(in ₹)

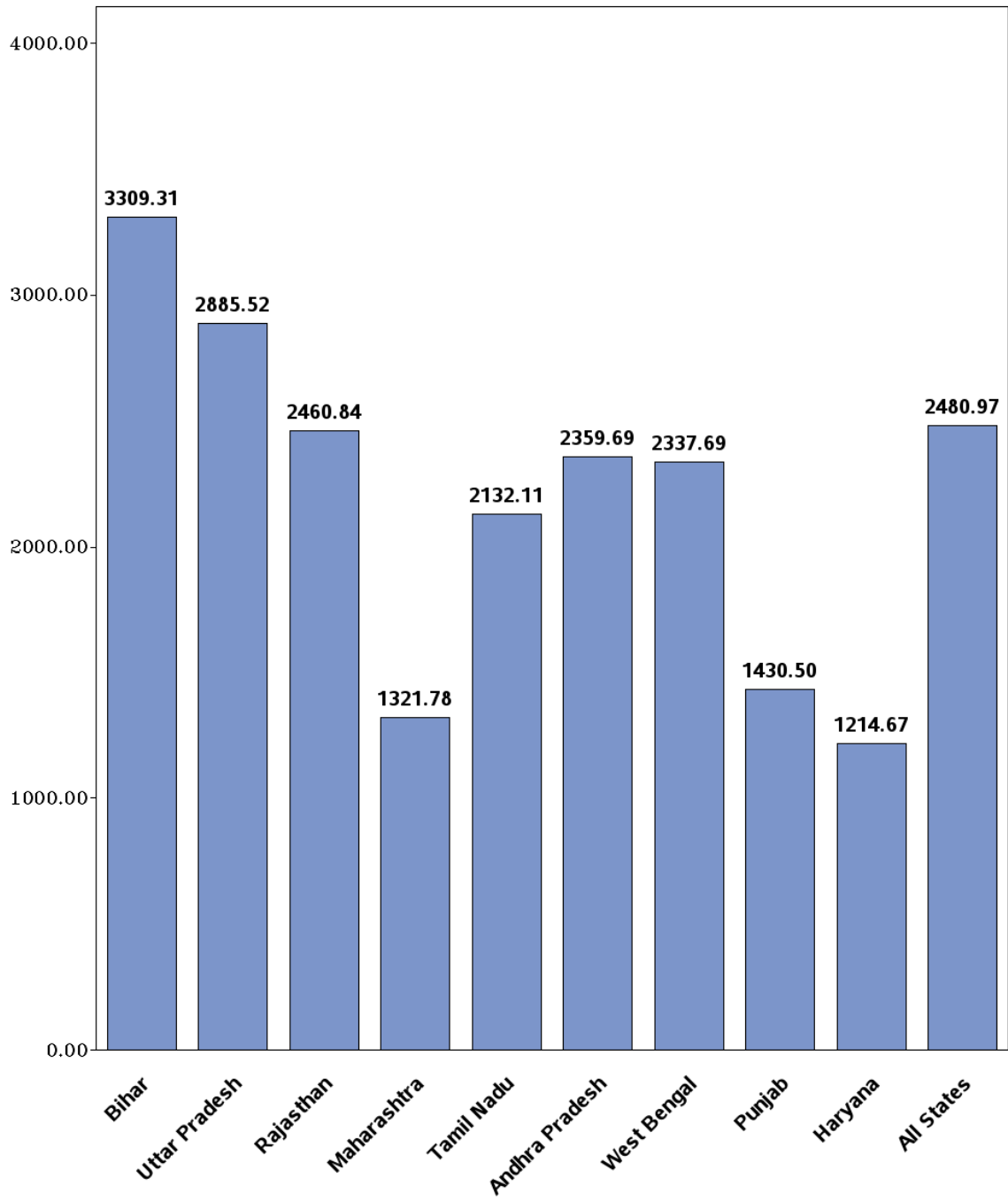
State Category	State Name	Population* (in Crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category	Andhra Pradesh	8.59	7284.41	1497.58	8781.99	2359.69	1605.79	3965.49	12747.48
	Bihar	9.98	1648.81	124.22	1773.03	3309.31	1599.21	4908.52	6681.55
	Chhattisgarh	2.48	5306.93	1954.81	7261.74	3013.09	2760.00	5773.09	13034.83
	Goa	0.18	18117.61	11162.33	29279.94	4470.28	2435.67	6905.94	36185.89
	Gujarat	6.03	8714.55	890.35	9604.90	1525.69	1438.36	2964.05	12568.95
	Haryana	2.61	9306.44	1865.27	11171.71	1214.67	2105.60	3320.27	14491.98
	Jharkhand	3.22	2694.72	1192.89	3887.61	2640.46	3516.12	6156.59	10044.19
	Karnataka	6.04	8856.37	628.53	9484.91	2069.54	2499.15	4568.68	14053.59
	Kerala	3.50	9057.84	1273.82	10331.66	1954.47	1505.07	3459.54	13791.21
	Madhya Pradesh	7.40	3996.04	1015.75	5011.79	2910.76	1770.49	4681.25	9693.04
	Maharashtra	11.51	8736.85	961.69	9698.55	1321.78	1544.63	2866.41	12564.96
	Odisha	4.13	3707.09	1573.85	5280.94	3264.16	2498.31	5762.47	11043.41
	Punjab	2.82	8623.40	1743.22	10366.62	1430.50	2128.12	3558.62	13925.24
	Rajasthan	6.95	4346.14	1754.53	6100.67	2460.84	1292.28	3753.12	9853.79
	Tamil Nadu	6.81	10801.79	982.14	11783.93	2132.11	1029.25	3161.36	14945.29
	Uttar Pradesh	20.63	2931.27	668.84	3600.11	2885.52	1109.50	3995.03	7595.13
West Bengal	9.08	3568.86	176.03	3744.89	2337.69	1852.90	4190.60	7935.49	
	Aggregate-I	111.96	5649.91	960.83	6610.74	2397.57	1659.47	4057.04	10667.79
Special Category	Arunachal Pradesh	0.13	3581.46	3299.15	6880.62	7629.54	41573.69	49203.23	56083.85
	Assam	3.12	2644.33	976.15	3620.48	3426.78	5224.01	8650.78	12271.26
	Himachal Pradesh	0.69	7289.00	2756.49	10045.49	3363.59	10845.71	14209.30	24254.80
	Jammu & Kashmir	1.20	4979.18	2348.97	7328.15	3404.57	13850.20	17254.77	24582.92
	Manipur	0.25	1725.92	1479.20	3205.12	5316.20	22606.24	27922.44	31127.56
	Meghalaya	0.27	2668.15	1740.37	4408.52	4454.07	16839.96	21294.04	25702.56
	Mizoram	0.10	2020.70	2067.50	4088.20	7926.40	40582.20	48508.60	52596.80
	Nagaland	0.23	1273.83	626.52	1900.35	3987.57	22147.48	26135.04	28035.39
	Sikkim	0.06	6171.33	17104.00	23275.33	11641.50	45008.83	56650.33	79925.67
	Tripura	0.37	2791.89	484.46	3276.35	4035.62	13022.59	17058.22	20334.57
	Uttarakhand	1.02	5931.62	1487.68	7419.29	3208.71	6246.00	9454.71	16874.00
	Aggregate-II	7.44	3873.76	1627.51	5501.27	3735.98	10624.67	14360.66	19861.93
All States	Overall	119.40	5539.24	1002.37	6541.61	2480.97	2218.10	4699.08	11240.69

* Projected Population as on 1st October, 2012 based on 2001 Census.

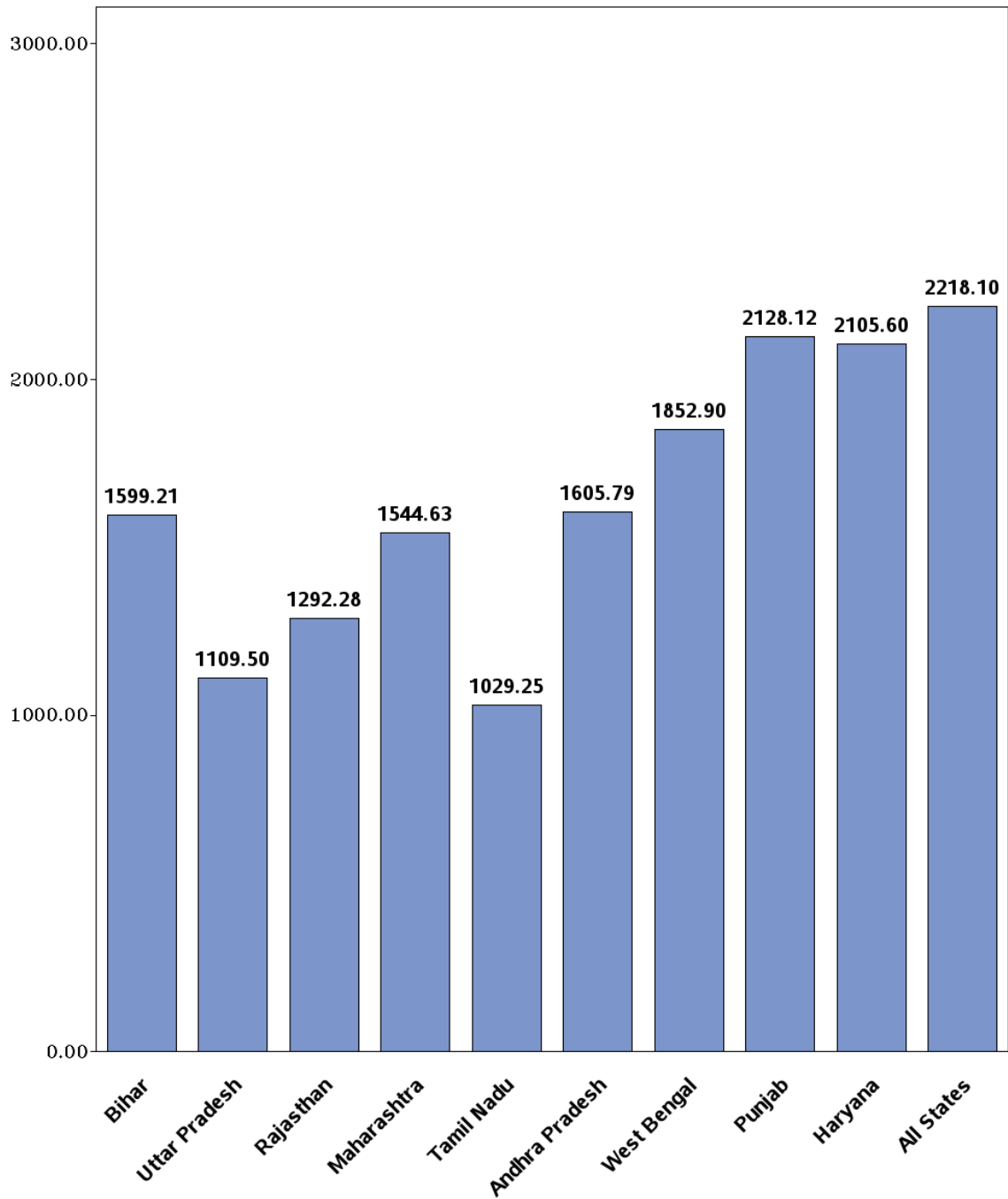
**Per Capita States' Own Tax Revenue of Selected States
during 2012-13 (R.E.) (in ₹)**



**Per Capita Share in Central Taxes of Selected States
during 2012-13 (R.E.) (in ₹)**



**Per Capita Grants from Centre of Selected States
during 2012-13 (R.E.) (in ₹)**



2.12 2013-14 (B. E.)

2.12 (a) Non-Special Category States

In the non-special category States, the per capita revenue receipts from state sources during 2013-14 (B.E) was estimated to be maximum in Goa (₹ 30676.47) followed by Tamil Nadu (₹ 13551.90), Haryana (₹ 12810.12), Kerala (₹ 12412.69), Punjab (₹ 10968.43), Gujarat (₹ 10915.95) and Karnataka (₹ 10902.01). Bihar with ₹ 2413.74 was estimated at minimum level whereas it was estimated to be ₹ 4069.37 in Uttar Pradesh. The per capita State's Own Tax Revenue was estimated as maximum in Goa (₹ 20089.37) followed by Tamil Nadu (₹ 12564.29), Kerala (₹ 11014.52), Haryana (₹ 10862.02), Karnataka (₹ 10240.00), Punjab (₹ 10008.42), Gujarat (₹ 9870.13), and Maharashtra (₹ 9198.94). Bihar with ₹ 2075.51 was estimated at minimum level whereas it was estimated to be ₹ 3114.23 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (₹ 10587.11) followed by Chhattisgarh (₹ 2419.12), Haryana (₹ 1948.11), Rajasthan (₹ 1792.41) and Andhra Pradesh (₹ 1775.50). West Bengal with ₹ 191.72 was estimated at minimum level whereas it was estimated ₹ 338.23 in Bihar. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated to be maximum in Goa (₹ 4235.00) followed by Odisha (₹ 3813.88), Bihar (₹ 3760.49), Chhattisgarh (₹ 3423.64), Uttar Pradesh (₹ 3263.01), Madhya Pradesh (₹ 3150.75), Jharkhand (₹ 2868.87) and Andhra Pradesh (₹ 2583.32). The per Capita Share in Central Taxes for Haryana was estimated at ₹ 1314.68. The per Capita Grants from Centre ranged from ₹ 1139.88 in Uttar Pradesh to ₹ 3545.16 in Goa, whereas Haryana's share was estimated at ₹ 2396.08.

2.12 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to receive per capita Share in Central Taxes and Central Grants amounting to ₹ 9174.67, ₹ 14192.90, ₹ 20030.83 and ₹ 10318.49 respectively. In small States with a population of less than 40 lakhs, the per capita Share in Central Taxes and Central Grants was maximum in Sikkim (₹ 58595.83) and minimum in Tripura (₹ 18191.03).

The details of per capita revenue receipts of States during 2013-14 (B.E) is given in Table 2.12. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

Table 2.12

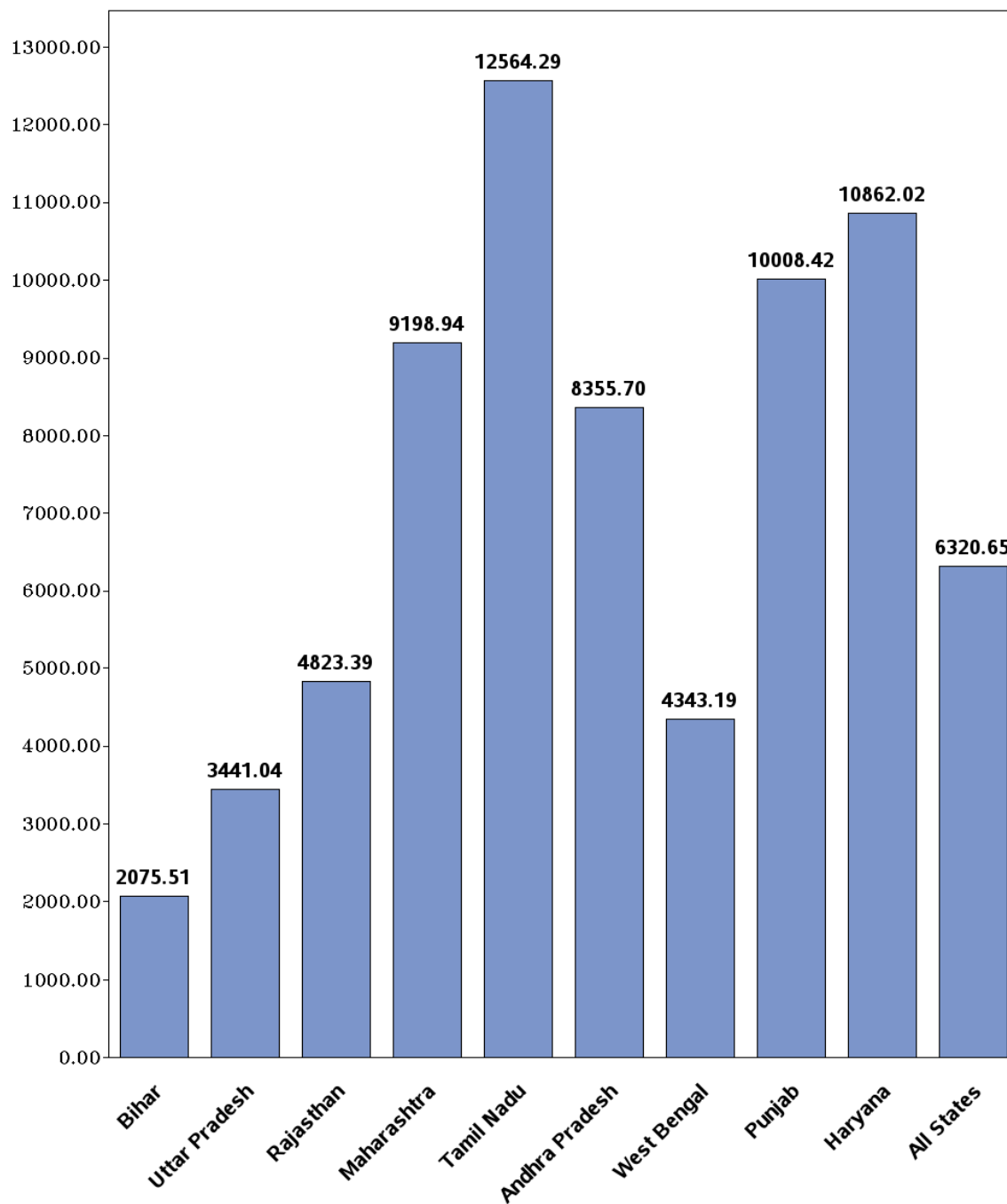
Per Capita Revenue Receipts of States during 2013-14 (B.E.)

(in ₹)

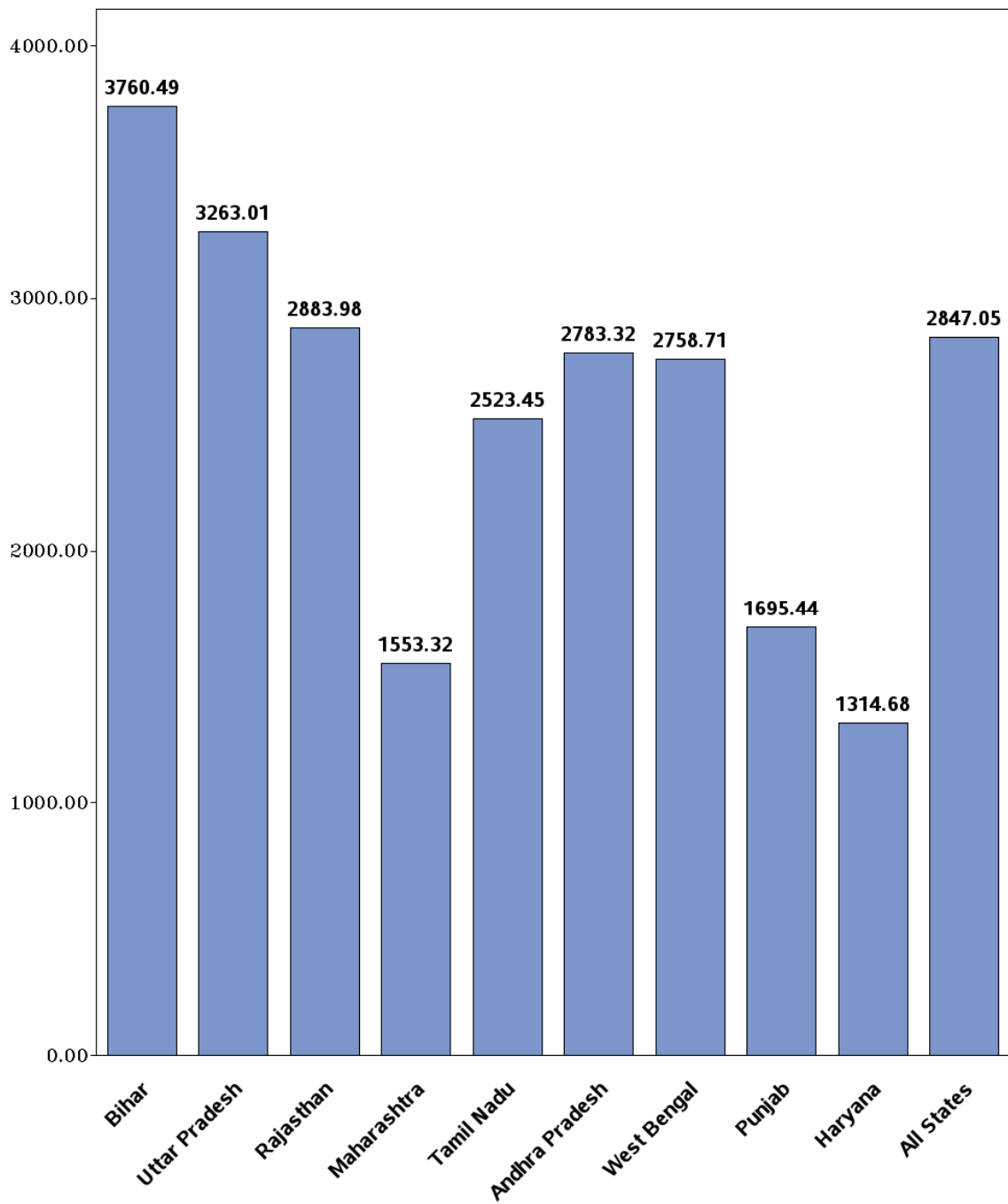
State Category	State Name	Population* (in Crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category	Andhra Pradesh	8.67	8355.70	1775.50	10131.20	2783.32	1822.76	4606.07	14737.28
	Bihar	10.10	2075.51	338.23	2413.74	3760.49	1753.14	5513.63	7927.37
	Chhattisgarh	2.51	6095.73	2419.12	8514.86	3423.64	2979.64	6403.28	14918.14
	Goa	0.19	20089.37	10587.11	30676.47	4235.00	3545.16	7780.16	38456.63
	Gujarat	6.10	9870.13	1045.82	10915.95	1659.00	1482.76	3141.76	14057.71
	Haryana	2.65	10862.02	1948.11	12810.12	1314.68	2396.08	3710.76	16520.88
	Jharkhand	3.26	3114.23	1278.26	4392.49	2868.87	3045.05	5913.92	10306.41
	Karnataka	6.10	10240.00	662.01	10902.01	2468.20	2693.13	5161.33	16063.34
	Kerala	3.52	11014.52	1398.17	12412.69	2313.58	1767.45	4081.03	16493.72
	Madhya Pradesh	7.52	4439.05	1008.43	5447.48	3150.75	1987.34	5138.09	10585.57
	Maharashtra	11.66	9198.94	1028.62	10227.55	1553.32	1597.08	3150.4	13377.95
	Odisha	4.17	4221.82	1636.69	5858.51	3813.88	2629.52	6443.4	12301.91
	Punjab	2.85	10008.42	960.01	10968.43	1695.44	2306.63	4002.07	14970.49
	Rajasthan	7.06	4823.39	1792.41	6615.80	2883.98	1437.98	4321.96	10937.76
	Tamil Nadu	6.85	12564.29	987.60	13551.90	2523.45	1235.58	3759.03	17310.93
	Uttar Pradesh	20.98	3441.04	628.34	4069.37	3263.01	1139.88	4402.89	8472.27
West Bengal	9.16	4343.19	191.72	4534.92	2758.71	2357.38	5116.10	9651.01	
	Aggregate-I	113.35	6455.84	1015.07	7470.91	2748.85	1807.35	4556.2	12027.11
Special Category	Arunachal Pradesh	0.13	3092.46	2436.77	5529.23	8772.00	48475.85	57247.85	62777.08
	Assam	3.15	2852.00	1079.47	3931.47	4006.59	5168.09	9174.67	13106.14
	Himachal Pradesh	0.70	7675.69	3418.47	11094.16	3881.03	10311.87	14192.90	25287.06
	Jammu & Kashmir	1.21	5537.26	2506.51	8043.77	3706.64	16324.20	20030.83	28074.60
	Manipur	0.25	1967.48	1719.08	3686.56	6275.40	24515.92	30791.32	34477.88
	Meghalaya	0.27	3168.15	1913.30	5081.44	5257.96	21450.93	26708.89	31790.33
	Mizoram	0.10	2222.50	2660.10	4882.60	9356.60	36155.10	45511.70	50394.30
	Nagaland	0.23	1444.09	808.78	2252.87	4746.91	24718.39	29465.30	31718.17
	Sikkim	0.06	7094.50	17575.50	24670.00	13859.33	44736.50	58595.83	83265.83
	Tripura	0.37	3200.00	594.59	3794.59	4802.70	13388.32	18191.03	21985.62
	Uttarakhand	1.03	6904.30	1180.83	8085.14	3782.90	6535.58	10318.49	18403.62
	Aggregate-II	7.50	4277.55	1737.61	6015.16	4331.17	11352.39	15683.56	21698.72
All States	Overall	120.85	6320.65	1059.91	7380.56	2847.05	2399.72	5246.77	12627.33

* Projected Population as on 1st October, 2013 based on 2001 Census.

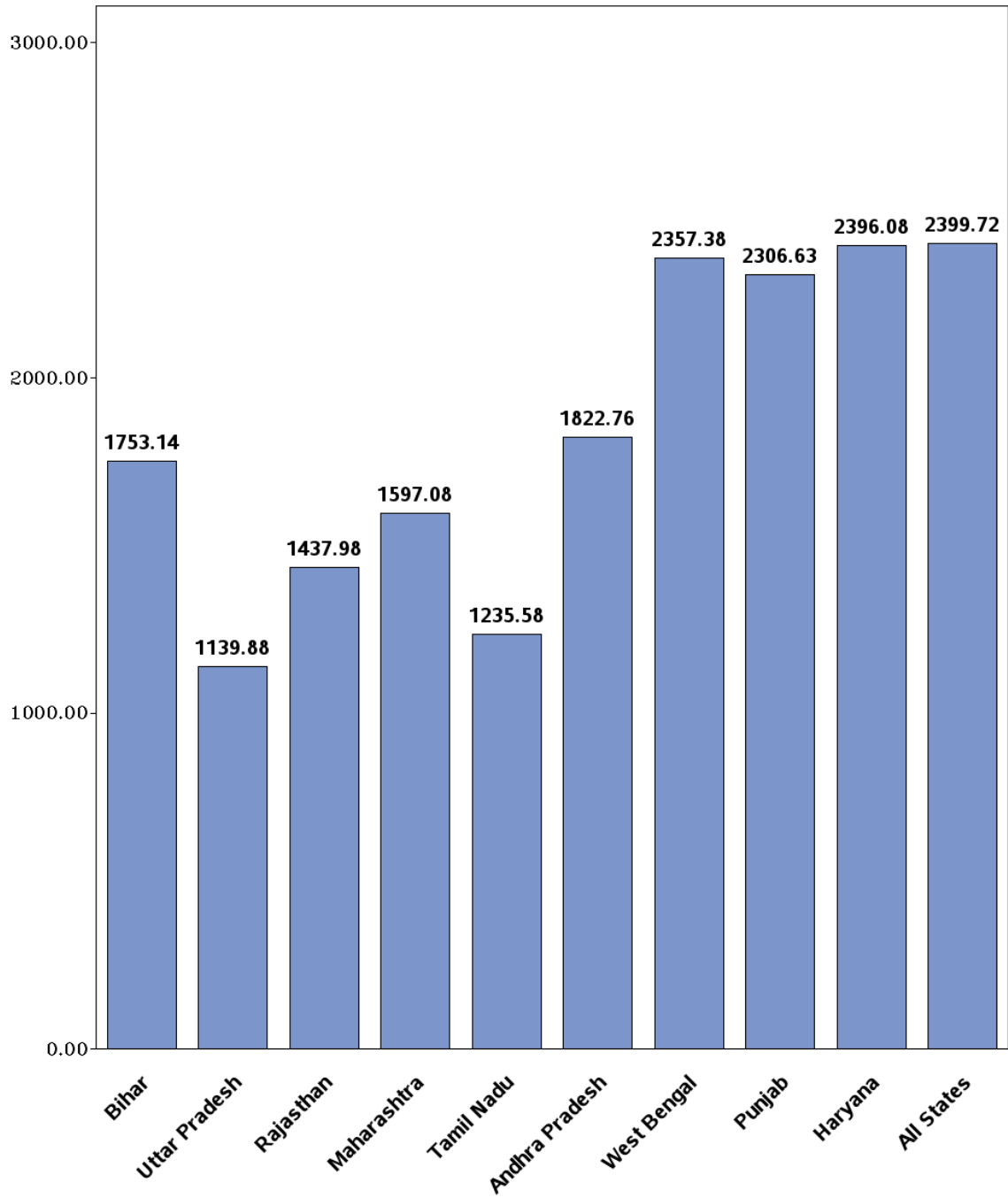
**Per Capita States' Own Tax Revenue of Selected States
during 2013-14 (B.E.) (in ₹)**



**Per Capita Share in Central Taxes of Selected States
during 2013-14 (B.E.) (in ₹)**



**Per Capita Grants from Centre of Selected States
during 2013-14 (B.E.) (in ₹)**



Per Capita total Receipts (Revenue +Capital Components)

2.13 2011-12 (Accounts)

2.13 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2011-12 (Accounts) was in Goa (₹ 33628.44) followed by Tamil Nadu (₹ 14967.92), Haryana (₹ 14626.71), Kerala (₹ 12964.62), Karnataka (₹ 12738.12), Gujarat (₹ 12671.26) and Andhra Pradesh (₹ 12489.11). Bihar with ₹ 5588.65 was at minimum level whereas it was ₹ 7020.10 in Uttar Pradesh.

2.13 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 8858.12, ₹ 22682.44, ₹ 23539.47 and ₹ 15101.72 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was ₹ 47878.42 ₹ 23154.12, ₹ 19009.46, ₹ 42191.30, ₹ 26561.30, ₹ 62561.67 and ₹ 18553.22 respectively.

The State wise details of revenue receipts, capital receipts & per capita total receipts during 2011-2012 (Accounts) are given in table 2.13.

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

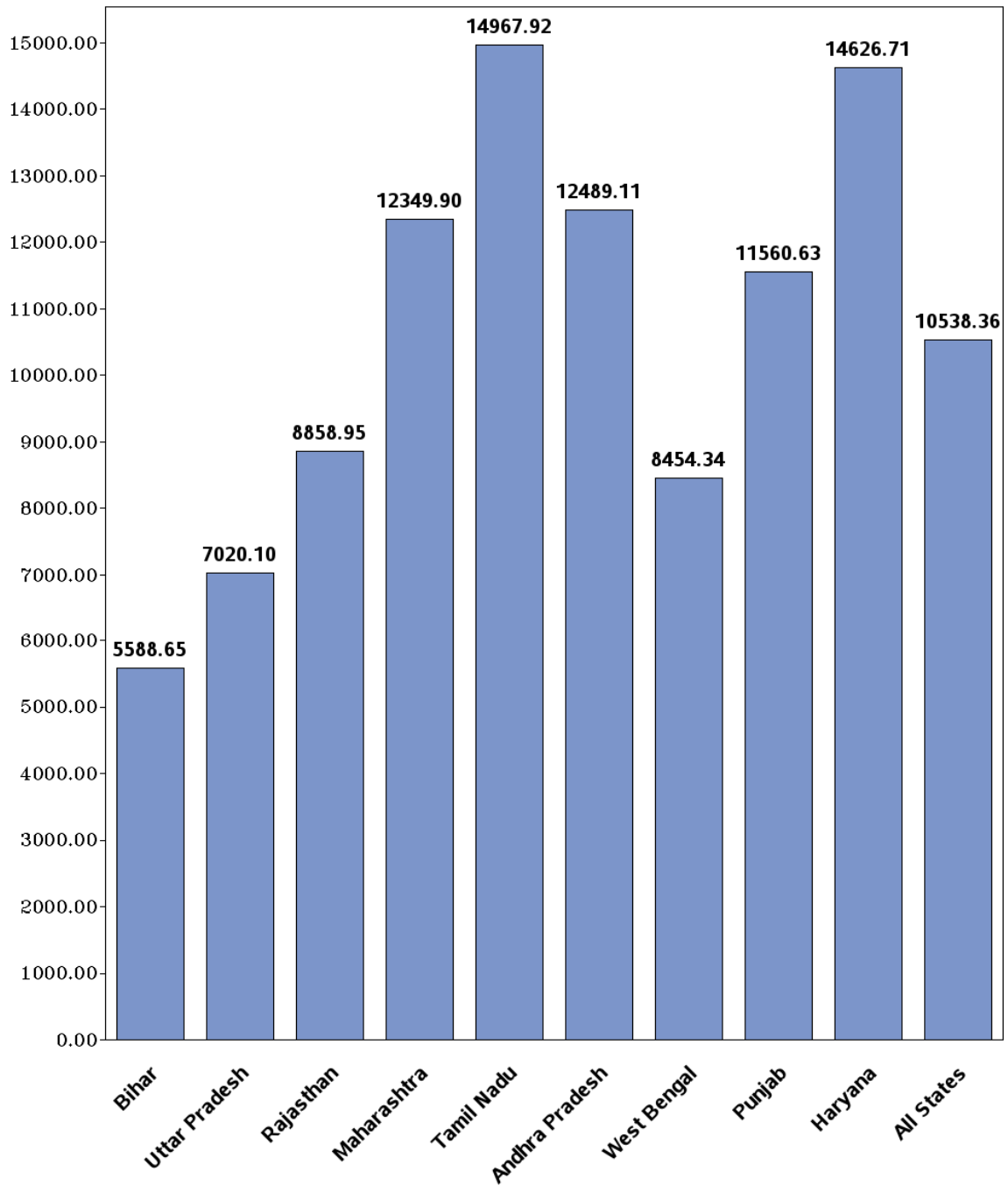
Table 2.13

Per Capita total Receipts (Rev. + Capital) of States during 2011-12 (Accounts)

State Category	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts* (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category	Andhra Pradesh	93553.69	12853.55	106407.24	12489.11
	Bihar	51320.17	3728.00	55048.17	5588.65
	Chhattisgarh	25867.39	855.31	26722.7	10907.22
	Goa	5779.31	273.81	6053.12	33628.44
	Gujarat	62958.98	12435.03	75394.01	12671.26
	Haryana	30557.59	7033.05	37590.64	14626.71
	Jharkhand	22419.44	1055.64	23475.08	7405.39
	Karnataka	69806.28	6367.65	76173.93	12738.12
	Kerala	38010.36	6976.86	44987.22	12964.62
	Madhya Pradesh	62604.08	12745.68	75349.76	10336.04
	Maharashtra	121286.13	19008.78	140294.91	12349.90
	Odisha	40267.04	-841.94	39425.10	9615.88
	Punjab	26235.78	6018.37	32254.15	11560.63
	Rajasthan	57010.77	3673.02	60683.79	8858.95
	Tamil Nadu	85202.14	16130.70	101332.84	14967.92
	Uttar Pradesh	130869.68	11497.87	142367.55	7020.10
	West Bengal	58755.04	17334.03	76089.07	8454.34
	Sub Total-I	982503.87	137145.41	1119649.28	10125.24
Special Category	Arunachal Pradesh	5499.06	246.35	5745.41	47878.42
	Assam	27455.39	-172.39	27283.00	8858.12
	Himachal Pradesh	14542.86	881.20	15424.06	22682.44
	Jammu & Kashmir	24782.96	2993.61	27776.57	23539.47
	Manipur	5653.55	134.98	5788.53	23154.12
	Meghalaya	4654.49	287.97	4942.46	19009.46
	Mizoram	4011.82	207.31	4219.13	42191.30
	Nagaland	5586.38	522.72	6109.10	26561.30
	Sikkim	3672.64	81.06	3753.70	62561.67
	Tripura	6476.90	202.26	6679.16	18553.22
	Uttarakhand	13691.42	1410.30	15101.72	15101.72
		Sub Total-II	116027.47	6795.37	122822.84
All States	Total	1098531.34	143940.78	1242472.12	10538.36

* Capital Receipts includes recoveries of Loans, Other Loans & Public Debt (Net).

**Per Capita total Receipts of Selected States
during 2011-12 (Accounts) (in ₹)**



Per Capita total Receipts (Revenue +Capital Components)

2.14 2012-13 (R. E.)

2.14 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2012-13 (R.E.) was in Goa (₹ 40928.33) followed by Tamil Nadu (₹ 17818.02), Haryana (₹ 17300.47), Kerala (₹ 16897.99), Punjab (₹ 16529.03), Karnataka (₹ 15917.56), Gujarat (₹ 15188.20), Andhra Pradesh (₹ 15039.51), Chhattisgarh (₹ 14682.89) and Maharashtra (₹ 13918.76). Bihar with ₹ 7455.70 was at minimum level whereas it was ₹ 7980.88 in Uttar Pradesh.

2.14 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 13305.27, ₹ 26276.78, ₹ 26654.53 and ₹ 19655.34 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was ₹ 58132.15, ₹ 32443.36, ₹ 27513.59, ₹ 54290.60, ₹ 29915.00, ₹ 82839.00 and ₹ 21678.76 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2012-13 (R.E.) are given in table 2.14.

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

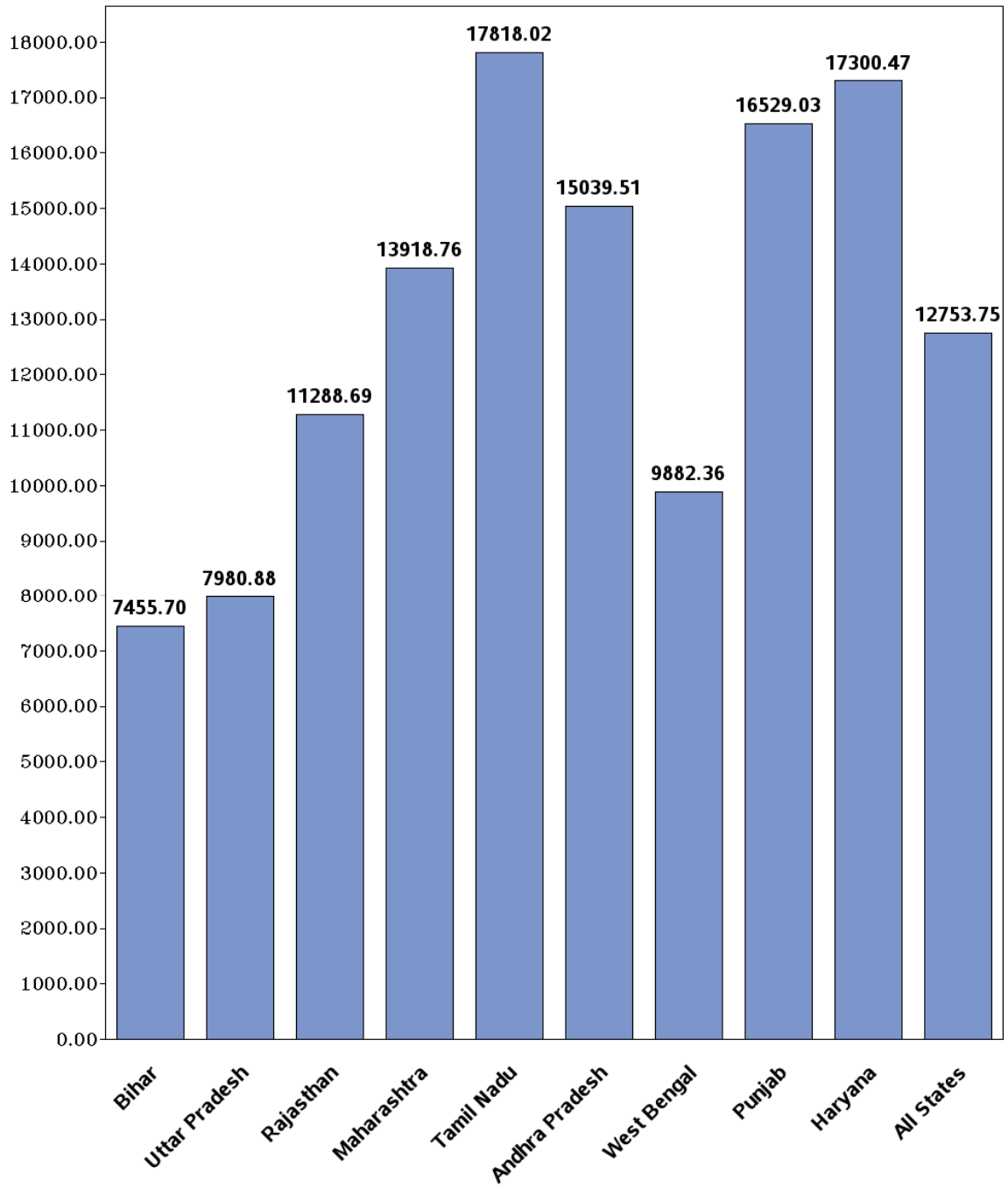
Table 2.14

Per Capita total Receipts (Rev. + Capital) of States during 2012-13 (R.E.)

State Category	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts* (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category	Andhra Pradesh	109500.82	19688.55	129189.37	15039.51
	Bihar	66681.84	7726.08	74407.92	7455.70
	Chhattisgarh	32326.38	4087.18	36413.56	14682.89
	Goa	6513.46	853.64	7367.10	40928.33
	Gujarat	75790.74	15794.11	91584.85	15188.20
	Haryana	37824.07	7330.15	45154.22	17300.47
	Jharkhand	32342.30	3331.17	35673.47	11078.72
	Karnataka	84883.67	11258.42	96142.09	15917.56
	Kerala	48269.22	10873.76	59142.98	16897.99
	Madhya Pradesh	71728.51	8092.09	79820.60	10786.57
	Maharashtra	144622.69	15582.26	160204.95	13918.76
	Odisha	45609.28	1226.44	46835.72	11340.37
	Punjab	39269.19	7342.68	46611.87	16529.03
	Rajasthan	68483.86	9972.51	78456.37	11288.69
	Tamil Nadu	101777.40	19563.29	121340.69	17818.02
	Uttar Pradesh	156687.63	7957.99	164645.62	7980.88
	West Bengal	72054.23	17677.60	89731.83	9882.36
	Sub Total-I	1194365.29	168357.92	1362723.21	12171.52
Special Category	Arunachal Pradesh	7290.90	266.28	7557.18	58132.15
	Assam	38286.34	3226.10	41512.44	13305.27
	Himachal Pradesh	16735.81	1395.17	18130.98	26276.78
	Jammu & Kashmir	29499.50	2485.93	31985.43	26654.53
	Manipur	7781.89	328.95	8110.84	32443.36
	Meghalaya	6939.69	488.98	7428.67	27513.59
	Mizoram	5259.68	169.38	5429.06	54290.60
	Nagaland	6448.14	432.31	6880.45	29915.00
	Sikkim	4795.54	174.80	4970.34	82839.00
	Tripura	7523.79	497.35	8021.14	21678.76
	Uttarakhand	17211.48	2836.97	20048.45	19655.34
		Sub Total-II	147772.76	12302.22	160074.98
All States	Total	1342138.05	180660.14	1522798.19	12753.75

* Capital Receipts includes recoveries of Loans, Other Loans & Public Debt (Net).

**Per Capita total Receipts of Selected States
during 2012-13 (R.E.) (in ₹)**



Per Capita total Receipts (Revenue +Capital Components)

2.15 2013-14 (B. E.)

2.15 (a) Non- Special Category States

In the non- special category States, the maximum per capita total receipts during 2013-14 (B.E.) was estimated to be maximum in Goa (₹ 42691.21) followed by Tamil Nadu (₹ 20446.96), Kerala (₹ 19900.03), Haryana (₹ 19864.47), Karnataka (₹ 18832.30), Andhra Pradesh (₹ 17628.39), Punjab (₹ 17463.89), Gujarat (₹ 17338.66), Chhattisgarh (₹ 17321.34) and Maharashtra (₹ 14961.20). Bihar with ₹ 8778.26 was estimated at minimum level whereas it was estimated as ₹ 9405.72 in Uttar Pradesh.

2.15 (b) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated at ₹ 14171.35, ₹ 27895.19, ₹ 29348.79, and ₹ 22123.82 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was estimated ₹ 66066.23, ₹ 35753.72, ₹ 33645.85, ₹ 53477.30, ₹ 33451.87, ₹ 88465.00 and ₹ 23213.14 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2013-14 (B.E.) are given in table 2.15.

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

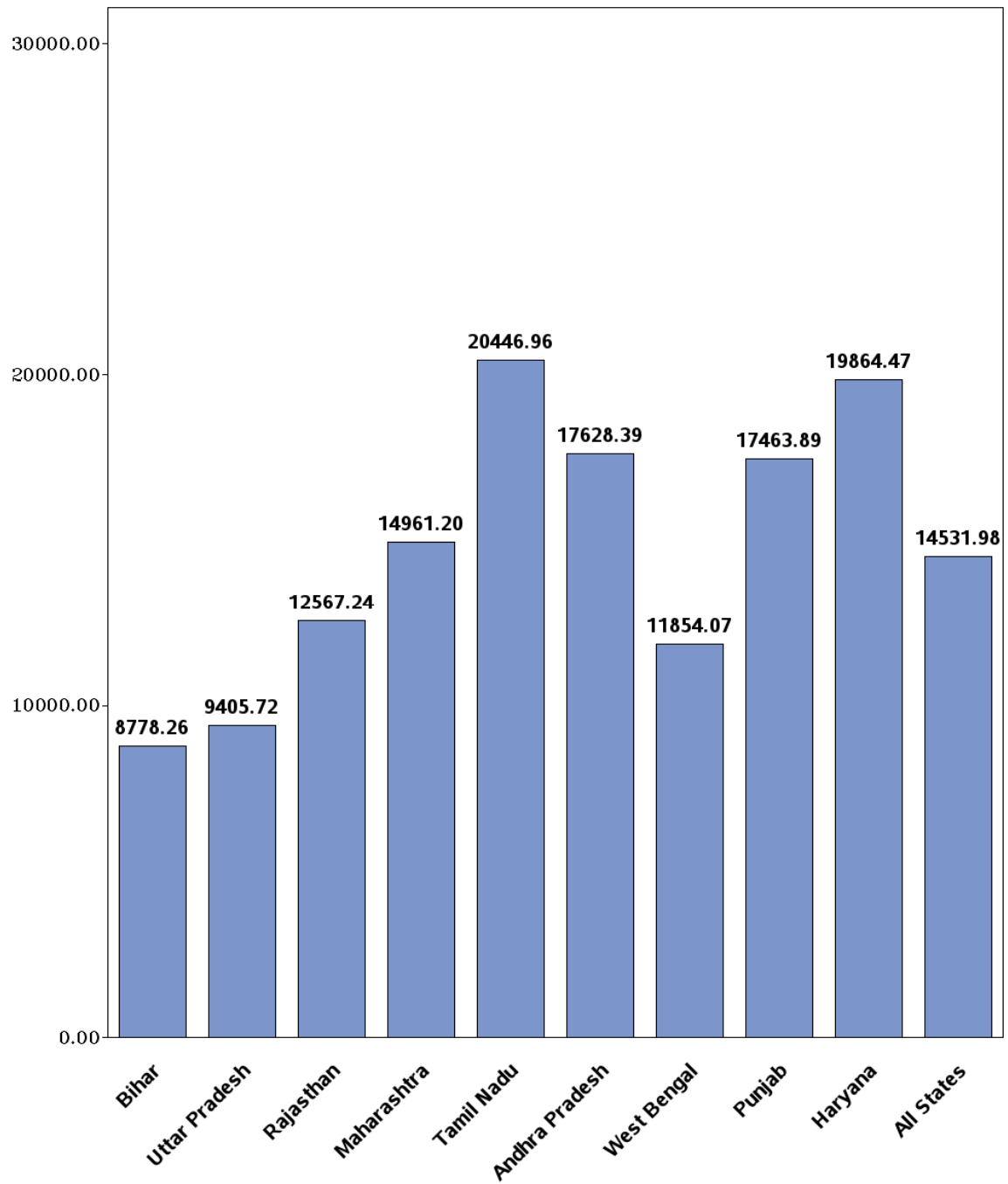
Table 2.15

Per Capita total Receipts (Rev. + Capital) of States during 2013-14 (B.E.)

State Category	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts* (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category	Andhra Pradesh	127772.19	25065.92	152838.11	17628.39
	Bihar	80066.47	8593.96	88660.43	8778.26
	Chhattisgarh	37444.52	6032.05	43476.57	17321.34
	Goa	7306.76	804.57	8111.33	42691.21
	Gujarat	85752.03	20013.80	105765.83	17338.66
	Haryana	43780.33	8860.52	52640.85	19864.47
	Jharkhand	33598.90	4140.98	37739.88	11576.65
	Karnataka	97986.38	16890.64	114877.02	18832.30
	Kerala	58057.89	11990.21	70048.10	19900.03
	Madhya Pradesh	79603.48	11965.93	91569.41	12176.78
	Maharashtra	155986.94	18460.70	174447.64	14961.20
	Odisha	51298.98	4225.89	55524.87	13315.32
	Punjab	42665.91	7106.19	49772.10	17463.89
	Rajasthan	77220.60	11504.14	88724.74	12567.24
	Tamil Nadu	118579.86	21481.8	140061.66	20446.96
	Uttar Pradesh	177748.21	19583.75	197331.96	9405.72
	West Bengal	88403.28	20179.99	108583.27	11854.07
	Sub Total-I	1363272.73	216901.04	1580173.77	13940.66
Special Category	Arunachal Pradesh	8161.02	427.59	8588.61	66066.23
	Assam	41284.34	3355.41	44639.75	14171.35
	Himachal Pradesh	17700.94	1825.69	19526.63	27895.19
	Jammu & Kashmir	33970.27	1541.76	35512.03	29348.79
	Manipur	8619.47	318.96	8938.43	35753.72
	Meghalaya	8583.39	500.99	9084.38	33645.85
	Mizoram	5039.43	308.30	5347.73	53477.30
	Nagaland	7295.18	398.75	7693.93	33451.87
	Sikkim	4995.95	311.95	5307.90	88465.00
	Tripura	8134.68	454.18	8588.86	23213.14
	Uttarakhand	18955.73	3831.80	22787.53	22123.82
		Sub Total-II	162740.4	13275.38	176015.78
All States	Total	1526013.13	230176.42	1756189.55	14531.98

* Capital Receipts includes recoveries of Loans, Other Loans & Public Debt (Net).

**Per Capita total Receipts of Selected States
During 2013-14 (B.E.) (in ₹)**



CHAPTER- III

Developmental Revenue Expenditure as Percentage to total Revenue Expenditure

3.1 2011-12 (Accounts)

3.1 (a) Non-Special Category States

In the non-special category States, developmental revenue expenditure as percentage to total revenue expenditure during 2011-12 (Accounts) was maximum in Chhattisgarh (70.87%) followed by Goa (70.21%), Karnataka (68.07%), Haryana (67.77%), Andhra Pradesh (66.72%), Odisha(66.56%), and Rajasthan (64.62%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (46.94%) whereas it was 48.55% in Kerala and in all the remaining non special category States it was more than 50 percent.

3.1 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 54.19 %, 58.97%, 57.12 % and 62.59 % respectively. In small States, it ranged from 50% to 71% .

Per Capita Developmental Revenue Expenditure

3.1 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (₹ 21383.33) followed by Haryana (₹ 8441.88), Karnataka (₹ 7412.31), Andhra Pradesh (₹ 7080.54), Maharashtra (₹ 7014.17) and Tamil Nadu (₹ 7002.04). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 2920.47 whereas it was ₹ 3238.81 in Uttar Pradesh. In the remaining non special category States, it was more than ₹ 4100.

3.1(d) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was ₹ 4667.30, ₹ 12052.94, ₹ 10979.42 and ₹ 8121.29 respectively. In small States, it was maximum in Sikkim (₹ 27428.50) and minimum in Tripura (₹ 7424.47).

The State wise details of percentage and per capita developmental revenue expenditure during 2011-12 (Accounts) are given in table 3.1.

Table 3.1

**Developmental Revenue Expenditure as percentage to total Revenue Expenditure
& Per Capita Developmental Revenue Expenditure of States during 2011-12 (Accounts)**
(₹ in Crore)

State Category	State Name	Developmental	Non-Developmental	Others	Total Rev. Expd.	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	60326.18	29874.19	214.99	90415.36	66.72	7080.54
	Bihar	28766.6	17729.72	3.17	46499.49	61.86	2920.47
	Chhattisgarh	16037.19	5904.18	686.68	22628.05	70.87	6545.79
	Goa	3849.00	1633.08	-	5482.08	70.21	21383.33
	Gujarat	38064.14	21480.54	199.78	59744.46	63.71	6397.33
	Haryana	21695.64	10219.83	99.42	32014.89	67.77	8441.88
	Jharkhand	13146.03	7845.55	-	20991.58	62.63	4147.01
	Karnataka	44325.63	16445.48	4343.96	65115.07	68.07	7412.31
	Kerala	22355.53	20300.02	3389.08	46044.63	48.55	6442.52
	Madhya Pradesh	33261.85	16228.64	3203.22	52693.71	63.12	4562.67
	Maharashtra	79680.96	42852.88	1020.35	123554.19	64.49	7014.17
	Odisha	23070.54	10928.57	661.11	34660.22	66.56	5626.96
	Punjab	15510.58	16787.94	746.8	33045.32	46.94	5559.35
	Rajasthan	34671.76	18708.51	273.04	53653.31	64.62	5061.57
	Tamil Nadu	47403.83	28941.19	7493.02	83838.04	56.54	7002.04
	Uttar Pradesh	65683.16	52946.91	5255.1	123885.17	53.02	3238.81
West Bengal	40532.90	32288.97	504.51	73326.38	55.28	4503.66	
	Sub Total-I	588381.52	351116.2	28094.23	967591.95	60.81	5320.87
Special Category	Arunachal Pradesh	3133.41	1284.45	-	4417.86	70.93	26111.75
	Assam	14375.28	9707.74	2445.54	26528.56	54.19	4667.30
	Himachal Pradesh	8196.00	5690.00	11.97	13897.97	58.97	12052.94
	Jammu & Kashmir	12955.72	9724.76	-	22680.48	57.12	10979.42
	Manipur	2694.96	2133.6	176.66	5005.22	53.84	10779.84
	Meghalaya	3347.62	1487.19	-	4834.81	69.24	12875.46
	Mizoram	2503.81	1220.05	-	3723.86	67.24	25038.10
	Nagaland	2557.39	2318.27	-	4875.66	52.45	11119.09
	Sikkim	1645.71	1552.97	31.47	3230.15	50.95	27428.50
	Tripura	2672.81	2032.76	103.50	4809.07	55.58	7424.47
	Uttarakhand	8121.29	4475.23	378.80	12975.32	62.59	8121.29
	Sub Total-II	62204.00	41627.02	3147.94	106978.96	58.15	8497.81
All States	Total	650585.52	392743.22	31242.17	1074570.91	60.54	5518.11

Developmental Revenue Expenditure as Percentage to total Revenue Expenditure

3.2 2012-13 (R.E.)

3.2 (a) Non-Special Category States

In the non-special category States, the developmental revenue expenditure as percentage to total revenue expenditure during 2012-13 (R.E.) was maximum in Chhattisgarh (74.10%) followed by Goa (72.28%), Haryana (69.50%), Jharkhand (69.11%), Karnataka (68.86%) and Rajasthan (68.44%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (50.85%) whereas it was 54.73% in Uttar Pradesh and in all the remaining States, it was more than 55 percent.

3.2 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 60.75%, 61.02 %, 57.50 % and 59.15 % respectively. In small States, it ranged from 54 % to 77% except Sikkim (52.38 %).

Per Capita Developmental Revenue Expenditure

3.2 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (₹ 27662.44) followed by Haryana (₹ 10914.64), Karnataka (₹ 9570.01), Chhattisgarh (₹ 9012.51), Tamil Nadu (₹ 8825.08), Punjab (₹ 8665.38) and Andhra Pradesh (₹ 8589.94). The per capita developmental revenue expenditure was minimum in Uttar Pradesh with ₹ 4009.76 whereas it was ₹ 4519.57 in Bihar. In the remaining special category States, it was more than ₹ 5400.

3.2(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was ₹ 7282.59, ₹ 14487.29, ₹ 11902.04 and ₹ 9269.71 respectively. In small States, it was maximum in Mizoram (₹ 32733.60) & minimum in Tripura (₹ 9372.81).

The State wise details of percentage and per capita developmental revenue expenditure during 2012-13 (R.E.) are given in table 3.2.

Table 3.2

**Developmental Revenue Expenditure as percentage to total Revenue Expenditure
& Per Capita Developmental Revenue Expenditure of States during 2012-13 (R.E.)**

(₹ in Crore)

State Category	State Name	Developmental	Non-Developmental	Others	Total Rev. Expd.	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	73787.61	33723.98	303.38	107814.97	68.44	8589.94
	Bihar	45105.31	22343.34	4.12	67452.77	66.87	4519.57
	Chhattisgarh	22351.03	6960.16	853.52	30164.71	74.10	9012.51
	Goa	4979.24	1909.31	-	6888.55	72.28	27662.44
	Gujarat	46459.64	25269.79	164.33	71893.76	64.62	7704.75
	Haryana	28487.22	12275.27	224.97	40987.46	69.50	10914.64
	Jharkhand	19436.24	8688.63	0.55	28125.42	69.11	6036.10
	Karnataka	57802.88	21127.31	5010.61	83940.80	68.86	9570.01
	Kerala	26275.99	21234.22	4165.43	51675.64	50.85	7507.43
	Madhya Pradesh	42319.49	18753.73	4235.18	65308.40	64.80	5718.85
	Maharashtra	94070.32	49035.97	1489.89	144596.18	65.06	8172.92
	Odisha	27127.07	14878.17	646.08	42651.32	63.60	6568.30
	Punjab	24436.37	18818.98	772.30	44027.65	55.50	8665.38
	Rajasthan	46339.58	21034.01	338.30	67711.89	68.44	6667.57
	Tamil Nadu	60098.77	31993.81	9233.28	101325.86	59.31	8825.08
	Uttar Pradesh	82721.27	62175.69	6244.67	151141.63	54.73	4009.76
	West Bengal	49872.84	34929.93	559.55	85362.32	58.42	5492.60
	Sub Total-I	751670.87	405152.30	34246.16	1191069.33	63.11	6713.74
Special Category	Arunachal Pradesh	3711.09	1500.84	-	5211.93	71.20	28546.85
	Assam	22721.68	10663.55	4015.77	37401.00	60.75	7282.59
	Himachal Pradesh	9996.23	6377.59	7.18	16381.00	61.02	14487.29
	Jammu & Kashmir	14282.45	10556.79	-	24839.24	57.50	11902.04
	Manipur	3275.16	2407.50	192.24	5874.90	55.75	13100.64
	Meghalaya	4540.27	1424.16	-	5964.43	76.12	16815.81
	Mizoram	3273.36	1399.68	-	4673.04	70.05	32733.60
	Nagaland	3149.65	2582.85	-	5732.50	54.94	13694.13
	Sikkim	1882.81	1661.68	49.88	3594.37	52.38	31380.17
	Tripura	3467.94	2199.73	108.60	5776.27	60.04	9372.81
	Uttarakhand	9455.10	5682.30	847.92	15985.32	59.15	9269.71
	Sub Total-II	79755.74	46456.67	5221.59	131434.00	60.68	10719.86
All States	Total	831426.61	451608.97	39467.75	1322503.33	62.87	6963.37

Developmental Revenue Expenditure as Percentage to total Revenue Expenditure

3.3 2013-14 (B. E.)

3.3 (a) Non-Special Category States

In the non-special category States, the developmental revenue expenditure as percentage to total revenue expenditure 2013-14 (B.E.) was estimated to be maximum in Chhattisgarh (75.80%) followed by Goa (72.59%), Rajasthan (69.14%), Haryana (68.28%), Andhra Pradesh (68.02%), Jharkhand (67.57%), and Karnataka (67.45%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (51.42%) whereas it was 54.66 % in Uttar Pradesh and in all the remaining special category States, it was more than 55 percent.

3.3 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 60.86%, 60.80%, 54.41 % and 58.28% respectively. In small States, it ranged from 55 % to 70% except Sikkim (53 %).

Per Capita Developmental Revenue Expenditure

3.3 (c) Non-Special Category States

The per capita developmental revenue expenditure was estimated to be maximum in Goa (₹ 28693.00) followed by Haryana (₹ 11910.68), Karnataka (₹ 10769.33), Chhattisgarh (₹ 10574.62), Andhra Pradesh (₹ 9944.12) and Tamil Nadu (₹ 9803.82). The per capita developmental revenue expenditure was estimated to be minimum in Uttar Pradesh with ₹ 4374.25 whereas it was estimated as ₹ 4731.12 in Bihar. In the remaining special category States, it was more than ₹ 5800

3.3(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was estimated to be ₹ 7377.21, ₹ 15327.84, ₹ 12697.55 and ₹ 10215.80 respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 24628.77) and minimum in Tripura (₹ 10975.30).

The State wise details of percentage and per capita developmental revenue expenditure during 2013-14 (B.E.) are given in table 3.3.

Table 3.3

**Developmental Revenue Expenditure as percentage to total Revenue Expenditure
& Per Capita Developmental Revenue Expenditure of States during 2013-14 (B.E.)**

							(₹ in Crore)
State Category	State Name	Develop-mental	Non-Develop-mental	Others	Total Rev. Expd.	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	86215.48	40230.55	303.38	126749.41	68.02	9944.12
	Bihar	47784.35	25469.15	4.12	73257.62	65.23	4731.12
	Chhattisgarh	26542.30	7617.55	856.00	35015.85	75.80	10574.62
	Goa	5451.67	2058.76	-	7510.43	72.59	28693.00
	Gujarat	50065.26	30907.04	178.10	81150.40	61.69	8207.42
	Haryana	31563.31	14481.31	178.94	46223.56	68.28	11910.68
	Jharkhand	20564.32	9870.51	0.25	30435.08	67.57	6308.07
	Karnataka	65692.91	25642.89	6054.73	97390.53	67.45	10769.33
	Kerala	31022.80	24106.95	5198.09	60327.84	51.42	8813.30
	Madhya Pradesh	47566.18	22295.27	4527.20	74388.65	63.94	6325.29
	Maharashtra	98542.87	55690.07	1569.63	155802.57	63.25	8451.36
	Odisha	30395.36	18103.30	895.71	49394.37	61.54	7289.06
	Punjab	24627.96	19121.48	663.03	44412.47	55.45	8641.39
	Rajasthan	52679.72	23139.21	375.81	76194.74	69.14	7461.72
	Tamil Nadu	67156.19	39858.80	10900.81	117915.80	56.95	9803.82
	Uttar Pradesh	91771.77	66342.70	9777.74	167892.21	54.66	4374.25
	West Bengal	53486.94	37790.73	614.09	91891.76	58.21	5839.19
	Sub Total-I	831129.39	462726.27	42097.63	1335953.29	62.21	7332.42
Special Category	Arunachal Pradesh	3201.74	1432.42	0.00	4634.16	69.09	24628.77
	Assam	23238.21	10810.22	4135.37	38183.80	60.86	7377.21
	Himachal Pradesh	10729.49	6914.01	3.47	17646.97	60.80	15327.84
	Jammu & Kashmir	15364.04	12872.59	-	28236.63	54.41	12697.55
	Manipur	3790.14	2549.43	353.38	6692.95	56.63	15160.56
	Meghalaya	5623.69	1709.58	-	7333.27	76.69	20828.48
	Mizoram	3245.10	1412.52	-	4657.62	69.67	32451.00
	Nagaland	3423.20	2717.83	-	6141.03	55.74	14883.48
	Sikkim	2110.97	1817.23	55.11	3983.31	53.00	35182.83
	Tripura	4060.86	2589.97	114.56	6765.39	60.02	10975.30
	Uttarakhand	10522.27	6804.28	727.66	18054.21	58.28	10215.80
	Sub Total-II	85309.71	51630.08	5389.55	142329.34	59.94	11374.63
All State	Total	916439.10	514356.35	47487.18	1478282.63	61.99	7583.28

Developmental Expenditure as Percentage to total Expenditure (Capital Component)

3.4 2011- 12 (Accounts)

3.4 (a) Non-Special Category States

In the non-special category States, the developmental capital expenditure as percentage to total capital expenditure during 2011-12 (Accounts) was maximum in Madhya Pradesh (99.33%) followed by Chhattisgarh (99.20%), Andhra Pradesh (98.48%), Tamil Nadu (98.43%), Rajasthan (97.52%) and Kerala (96.56%) and West Bengal (96.08%). The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (82.80%) succeeded by Punjab (86.27%), Odisha (91.62%), Haryana (93.81%), Bihar (94.24%) and Uttar Pradesh (94.89%). In the remaining Non Special category States, it was more than 95%.

3.4 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 97.25%, 96.76 %, 93.40 % and 96.97 % respectively In the small special category States, it ranged from 81 % to 97 % .

Per Capita Developmental Capital Expenditure

3.4 (c) Non-Special Category States

The per capita developmental capital expenditure was maximum in Goa (₹ 5488.56) followed by Madhya Pradesh (₹ 3381.14), Tamil Nadu (₹ 3172.14), Karnataka (₹ 2776.60), Gujarat (₹ 2317.85) and Haryana (₹ 2189.80). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 342.86 whereas it was ₹ 548.77 in Punjab.

3.4(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 819.15, ₹ 3276.94, ₹ 4720.93 and ₹ 2486.43 respectively. In small States, it ranged from ₹ 3227.96 in Meghalaya to ₹ 15714.08 in Arunachal Pradesh .

The State wise details of percentage and per capita developmental capital expenditure during 2011-12 (Accounts) are given in table 3.4.

Table 3.4

**Developmental Capital Expenditure as Percentage to total Capital Expenditure
& Per Capita Developmental Capital Expenditure of States during 2011-12 (Accounts)**
(₹ in Crore)

State Category	State Name	Developmental	Non-Developmental	Total Capital Expd.	Dev. Capital Expd. as % of Total Capital Expd.	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
Non-Special Category	Andhra Pradesh	18421.78	283.40	18705.18	98.48	2162.18
	Bihar	10138.93	619.17	10758.10	94.24	1029.33
	Chhattisgarh	5282.58	42.51	5325.09	99.20	2156.16
	Goa	987.94	205.25	1193.19	82.80	5488.56
	Gujarat	13791.22	625.80	14417.02	95.66	2317.85
	Haryana	5627.78	371.63	5999.41	93.81	2189.8
	Jharkhand	3217.63	158.84	3376.47	95.30	1015.03
	Karnataka	16604.06	717.15	17321.21	95.86	2776.6
	Kerala	4684.42	167.04	4851.46	96.56	1349.98
	Madhya Pradesh	24648.54	167.19	24815.73	99.33	3381.14
	Maharashtra	17881.38	834.45	18715.83	95.54	1574.07
	Odisha	4688.20	428.91	5117.11	91.62	1143.46
	Punjab	1531.08	243.65	1774.73	86.27	548.77
	Rajasthan	8024.48	203.87	8228.35	97.52	1171.46
	Tamil Nadu	21475.37	343.43	21818.80	98.43	3172.14
	Uttar Pradesh	21396.64	1152.90	22549.54	94.89	1055.06
	West Bengal	3085.75	125.96	3211.71	96.08	342.86
	Sub Total-I	181487.78	6691.15	188178.93	96.44	1641.24
Special Category	Arunachal Pradesh	1885.69	184.55	2070.24	91.09	15714.08
	Assam	2522.97	71.31	2594.28	97.25	819.15
	Himachal Pradesh	2228.32	74.50	2302.82	96.76	3276.94
	Jammu & Kashmir	5570.70	393.74	5964.44	93.40	4720.93
	Manipur	1402.08	295.11	1697.19	82.61	5608.32
	Meghalaya	839.27	68.35	907.62	92.47	3227.96
	Mizoram	506.61	21.74	528.35	95.89	5066.10
	Nagaland	1016.21	235.94	1252.15	81.16	4418.30
	Sikkim	639.64	25.29	664.93	96.20	10660.67
	Tripura	1234.39	176.76	1411.15	87.47	3428.86
	Uttarakhand	2486.43	77.72	2564.15	96.97	2486.43
		Sub Total-II	20332.31	1625.01	21957.32	92.60
All States	Total	201820.09	8316.16	210136.25	96.04	1711.79

Developmental Capital Expenditure as Percentage to total Capital Expenditure

3.5 2012-13 (R.E.)

3.5 (a) Non-Special Category States

In the non-special category States, the percentage of developmental capital expenditure to total capital expenditure during 2012-13 (R.E.) was maximum in Madhya Pradesh (98.60%) followed by Kerala (97.97%), Rajasthan (97.67%), Andhra Pradesh (97.66%), Chhattisgarh (97.01%), and Gujarat (96.18%). The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (80.56%) succeeded by Bihar (88.58%), Punjab (89.31%), Haryana (91.54%) and Odisha (92.95%). In the remaining non special category States, it was more than 93%.

3.5 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure of total capital expenditure was 95.68%, 96.65%, 75.15 % and 95.49% respectively. In small States, it ranged from 85% to 95% except Arunachal Pradesh (62.39%).

Per Capita Developmental Capital Expenditure

3.5 (c) Non-Special Category States

The per capita developmental capital expenditure was maximum in Goa (₹ 7891.72) followed by Gujarat (₹ 3558.33), Tamil Nadu (₹ 3322.37), Chhattisgarh (₹ 3257.74), Andhra Pradesh (₹ 2643.73), Karnataka (₹ 2600.27), Madhya Pradesh (₹ 2259.00), Kerala (₹ 2255.73), and Jharkhand (₹ 2214.31). Where it was ₹ 1903.05 in Haryana. The per capita developmental capital expenditure was minimum in West Bengal with ₹ 815.57 succeeded by ₹ 1230.71 in Uttarakhand and ₹ 1348.12 in Odisha.

3.5(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 1734.29, ₹ 3350.54, ₹ 4662.79 and ₹ 4604.43 respectively. In small States, it was maximum in Sikkim (₹ 21924.33) and minimum in Meghalaya (₹ 4855.22).

The State wise details of percentage and per capita developmental capital expenditure during 2012-13 (R.E.) are given in table 3.5.

Table 3.5

**Developmental Capital Expenditure as Percentage to total Capital Expenditure
& Per Capita Developmental Capital Expenditure of States during 2012-13 (R.E.)**
(₹ in Crore)

State Category	State Name	Develop-mental	Non-Develop-mental	Total Capital Expd.	Dev. Capital Expd. as % of Total Capital Expd.	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
Non-Special Category	Andhra Pradesh	22709.68	543.94	23253.62	97.66	2643.73
	Bihar	14536.05	1873.46	16409.51	88.58	1456.52
	Chhattisgarh	8079.19	249.44	8328.63	97.01	3257.74
	Goa	1420.51	342.70	1763.21	80.56	7891.72
	Gujarat	21456.76	853.04	22309.80	96.18	3558.33
	Haryana	4966.95	458.88	5425.83	91.54	1903.05
	Jharkhand	7130.07	317.98	7448.05	95.73	2214.31
	Karnataka	15705.66	733.02	16438.68	95.54	2600.27
	Kerala	7895.05	163.65	8058.70	97.97	2255.73
	Madhya Pradesh	16716.57	237.69	16954.26	98.60	2259.00
	Maharashtra	19237.75	1214.54	20452.29	94.06	1671.39
	Odisha	5567.73	422.11	5989.84	92.95	1348.12
	Punjab	4264.23	510.58	4774.81	89.31	1512.14
	Rajasthan	13765.31	328.31	14093.62	97.67	1980.62
	Tamil Nadu	22625.33	1603.49	24228.82	93.38	3322.37
	Uttar Pradesh	25389.54	1925.36	27314.90	92.95	1230.71
	West Bengal	7405.38	346.18	7751.56	95.53	815.57
	Sub Total-I	218871.76	12124.37	230996.13	94.75	1954.91
Special Category	Arunachal Pradesh	1931.55	1164.57	3096.12	62.39	14858.08
	Assam	5411.00	244.49	5655.49	95.68	1734.29
	Himachal Pradesh	2311.87	80.10	2391.97	96.65	3350.54
	Jammu & Kashmir	5595.35	1850.29	7445.64	75.15	4662.79
	Manipur	1755.30	238.94	1994.24	88.02	7021.20
	Meghalaya	1310.91	106.14	1417.05	92.51	4855.22
	Mizoram	1115.19	60.12	1175.31	94.88	11151.90
	Nagaland	1649.43	286.81	1936.24	85.19	7171.43
	Sikkim	1315.46	189.19	1504.65	87.43	21924.33
	Tripura	1890.58	291.87	2182.45	86.63	5109.68
	Uttarakhand	4696.52	222.00	4918.52	95.49	4604.43
	Sub Total-II	28983.16	4734.52	33717.68	85.96	3895.59
All States	Total	247854.92	16858.89	264713.81	93.63	2075.84

Developmental Capital Expenditure as Percentage to total Capital Expenditure

3.6 2013-14 (B.E.)

3.6 (a) Non-Special Category States

In the non-special category States, the developmental capital expenditure as percentage to total capital expenditure during 2013-14 (B.E.) was estimated to be maximum in Kerala (98.79%) followed by Madhya Pradesh (98.14%), Chhattisgarh (97.56%), Andhra Pradesh (97.39%) and Jharkhand (96.76%). The developmental capital expenditure as percentage to total capital expenditure was minimum in Goa (79.79%) succeeded by Punjab (81.85%) and Tamil Nadu (88.22%). In the remaining States, it was more than 90%.

3.6 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the maximum developmental capital expenditure as percentage to total capital expenditure was 98.08%, 97.19%, 76.57% and 96.98 % respectively. In small States, it ranged from 56 % to 97% except Arunachal Pradesh 17.81%.

Per Capita Developmental Capital Expenditure

3.6 (c) Non-Special Category States

In the non-special category States, the per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 8546.84) followed by Gujarat (₹ 3939.95), Chhattisgarh (₹ 3557.77), Tamil Nadu (₹ 3083.44), Andhra Pradesh (₹ 2917.44), Karnataka (₹ 2899.19) and Kerala (₹ 2735.97). Whereas it was ₹ 2394.66 in Haryana. The per capita developmental capital expenditure was estimated to be minimum in West Bengal with ₹ 1057.60 whereas it was ₹ 1398.76 in Bihar and ₹ 1467.81 in Uttar Pradesh.

3.6(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was estimated to be ₹ 2856.79, ₹ 3340.29, ₹ 4961.03 and ₹ 4823.45 respectively. In small States, it was maximum in Sikkim (₹ 18687.50) and minimum in Tripura (₹ 3460.30).

The State wise details of percentage and per capita developmental capital expenditure during 2013-14 (B.E.) are given in table 3.6.

Table 3.6

**Developmental Capital Expenditure as Percentage to total Capital Expenditure
& Per Capita Developmental Capital Expenditure of States during 2013-14 (B.E.)**

(₹ in Crore)

State Category	State Name	Develop-mental	Non-Develop-mental	Total Capital Expd.	Dev. Capital Expd. as % of Total Capital Expd.	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
Non-Special Category	Andhra Pradesh	25294.21	678.37	25972.58	97.39	2917.44
	Bihar	14127.46	1464.12	15591.58	90.61	1398.76
	Chhattisgarh	8930.00	223.15	9153.15	97.56	3557.77
	Goa	1623.90	411.36	2035.26	79.79	8546.84
	Gujarat	24033.71	1285.24	25318.95	94.92	3939.95
	Haryana	6345.84	504.19	6850.03	92.64	2394.66
	Jharkhand	7067.92	236.88	7304.80	96.76	2168.07
	Karnataka	17685.04	694.88	18379.92	96.22	2899.19
	Kerala	9630.61	117.90	9748.51	98.79	2735.97
	Madhya Pradesh	17232.04	326.17	17558.21	98.14	2291.49
	Maharashtra	23443.48	1685.97	25129.45	93.29	2010.59
	Odisha	7668.01	422.02	8090.03	94.78	1838.85
	Punjab	6262.89	1388.41	7651.30	81.85	2197.51
	Rajasthan	13748.10	496.81	14244.91	96.51	1947.32
	Tamil Nadu	21121.54	2820.43	23941.97	88.22	3083.44
	Uttar Pradesh	30794.70	3926.44	34721.14	88.69	1467.81
	West Bengal	9687.58	399.46	10087.04	96.04	1057.60
		Sub Total-I	244697.03	17081.8	261778.83	93.47
Special Category	Arunachal Pradesh	602.18	2779.53	3381.71	17.81	4632.15
	Assam	8998.89	176.12	9175.01	98.08	2856.79
	Himachal Pradesh	2338.20	67.65	2405.85	97.19	3340.29
	Jammu & Kashmir	6002.85	1837.25	7840.10	76.57	4961.03
	Manipur	2307.19	223.56	2530.75	91.17	9228.76
	Meghalaya	1660.03	142.61	1802.64	92.09	6148.26
	Mizoram	465.99	17.01	483.00	96.48	4659.90
	Nagaland	936.96	648.99	1585.95	59.08	4073.74
	Sikkim	1121.25	204.17	1325.42	84.60	18687.50
	Tripura	1280.31	992.96	2273.27	56.32	3460.30
	Uttarakhand	4968.15	154.70	5122.85	96.98	4823.45
	Sub Total-II	30682.00	7244.55	37926.55	80.90	4090.93
All State	Total	275379.03	24326.35	299705.38	91.88	2278.68

Developmental Expenditure as Percentage to total Expenditure (Revenue +Capital)

3.7 2011-12 (Accounts)

3.7 (a) Non-Special Category States

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2011-12 (Accounts) was maximum in Chhattisgarh (76.27%), followed by Madhya Pradesh (74.71%), Karnataka (73.91%), Goa (72.46%), Andhra Pradesh (72.17%) and Haryana (71.88%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (48.94%) followed by Kerala (53.13%) and West Bengal (56.99%).

3.7 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 58.02%, 64.34%, 64.68% and 68.26% respectively. In the small States, it ranged from 58% to 78%.

Per Capita Developmental Expenditure

3.7 (c) Non-Special Category States

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 26871.89) followed by Haryana (₹ 10631.68), Karnataka (₹ 10188.91), Tamil Nadu (₹ 10174.18), Andhra Pradesh (₹ 9242.72) and Gujarat (₹ 8715.19). The per capita developmental expenditure was minimum in Bihar with ₹ 3949.80 whereas it was ₹ 4293.88 in Uttar Pradesh and ₹ 4846.52 in West Bengal.

3.7(d) Special Category States

In major category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 5486.44, ₹ 15329.88, ₹ 15700.36 and ₹ 10607.72 respectively. In small States it was maximum in Arunachal Pradesh (₹ 41825.83) and minimum in Tripura (₹ 10853.33).

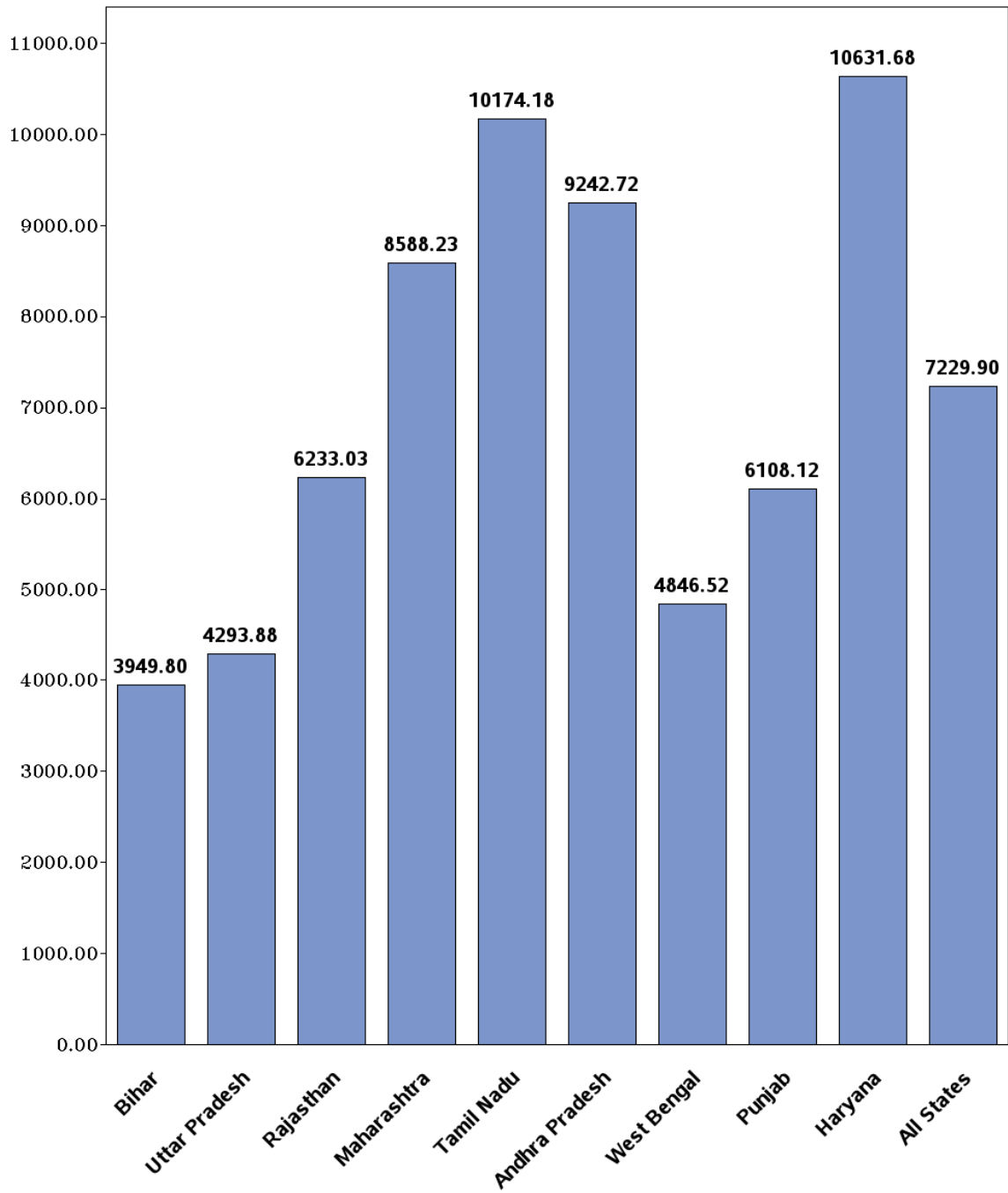
The State wise details of percentage and per capita total developmental expenditure during 2011-12 (Accounts) are given in table 3.7.

Graphic presentation of per capita total developmental expenditure of selected States has also been given along with table.

Table 3.7
Total Developmental Expenditure as percentage to total Expenditure & Per Capita
Developmental Expenditure (Rev.+Capital) of States during 2011-12 (Accounts)
(₹ in Crore)

State Category	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	78747.96	30157.59	214.99	109120.54	72.17	9242.72
	Bihar	38905.53	18348.89	3.17	57257.59	67.95	3949.80
	Chhattisgarh	21319.77	5946.69	686.68	27953.14	76.27	8701.95
	Goa	4836.94	1838.33	-	6675.27	72.46	26871.89
	Gujarat	51855.36	22106.34	199.78	74161.48	69.92	8715.19
	Haryana	27323.42	10591.46	99.42	38014.30	71.88	10631.68
	Jharkhand	16363.66	8004.39	-	24368.05	67.15	5162.04
	Karnataka	60929.69	17162.63	4343.96	82436.28	73.91	10188.91
	Kerala	27039.95	20467.06	3389.08	50896.09	53.13	7792.49
	Madhya Pradesh	57910.39	16395.83	3203.22	77509.44	74.71	7943.81
	Maharashtra	97562.34	43687.33	1020.35	142270.02	68.58	8588.23
	Odisha	27758.74	11357.48	661.11	39777.33	69.79	6770.42
	Punjab	17041.66	17031.59	746.80	34820.05	48.94	6108.12
	Rajasthan	42696.24	18912.38	273.04	61881.66	69.00	6233.03
	Tamil Nadu	68879.20	29284.62	7493.02	105656.84	65.19	10174.18
	Uttar Pradesh	87079.80	54099.81	5255.10	146434.71	59.47	4293.88
	West Bengal	43618.65	32414.93	504.51	76538.09	56.99	4846.52
	Sub Total-I	769869.30	357807.35	28094.23	1155770.88	66.61	6962.10
Special Category	Arunachal Pradesh	5019.10	1469.00	-	6488.10	77.36	41825.83
	Assam	16898.25	9779.05	2445.54	29122.84	58.02	5486.44
	Himachal Pradesh	10424.32	5764.50	11.97	16200.79	64.34	15329.88
	Jammu & Kashmir	18526.42	10118.50	-	28644.92	64.68	15700.36
	Manipur	4097.04	2428.71	176.66	6702.41	61.13	16388.16
	Meghalaya	4186.89	1555.54	-	5742.43	72.91	16103.42
	Mizoram	3010.42	1241.79	-	4252.21	70.80	30104.20
	Nagaland	3573.60	2554.21	-	6127.81	58.32	15537.39
	Sikkim	2285.35	1578.26	31.47	3895.08	58.67	38089.17
	Tripura	3907.20	2209.52	103.50	6220.22	62.81	10853.33
	Uttarakhand	10607.72	4552.95	378.80	15539.47	68.26	10607.72
	Sub Total-II	82536.31	43252.03	3147.94	128936.28	64.01	11275.45
All States	Total	852405.61	401059.38	31242.17	1284707.16	66.35	7229.90

Per Capita total Developmental Expenditure of Selected States during 2011-12 (Accounts) (in ₹)



Developmental Expenditure as Percentage to total Expenditure (Revenue +Capital) 2012-13 (R. E.)

3.8 (a) Non-Special Category States

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2012-13 (R.E.) was maximum in Chhattisgarh (79.05%) followed by Jharkhand (74.68%), Goa(73.97%), Andhra Pradesh(73.62%), Rajasthan (73.47%), Karnataka (73.23%), Gujarat (72.10%) and Haryana (72.08%). The developmental expenditure as percentage to total expenditure was minimum in Kerala (57.21%) followed by Punjab (58.81%) and Uttar Pradesh (60.58%).

3.8 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 65.34%, 65.56%, 61.57% and 67.70%. In the small States, it ranged from 62% to 80%.

Per Capita Developmental Expenditure

3.8 (c) Non-Special Category States

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 35554.17) followed by Haryana (₹ 12817.69), Chhattisgarh (₹ 12270.25), Karnataka (₹ 12170.29), Gujarat (₹ 11263.08) and Andhra Pradesh (₹ 11233.68). The per capita developmental expenditure was minimum in Uttar Pradesh with ₹ 5240.47 whereas it was ₹ 5976.09 in Bihar and ₹ 6308.17 in West Bengal.

3.8(d) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was ₹ 9016.88, ₹ 17837.83, ₹ 16564.83 and ₹ 13874.14 respectively. In small States, it was maximum in Sikkim (₹ 53304.50) and minimum in Tripura (₹ 14482.49).

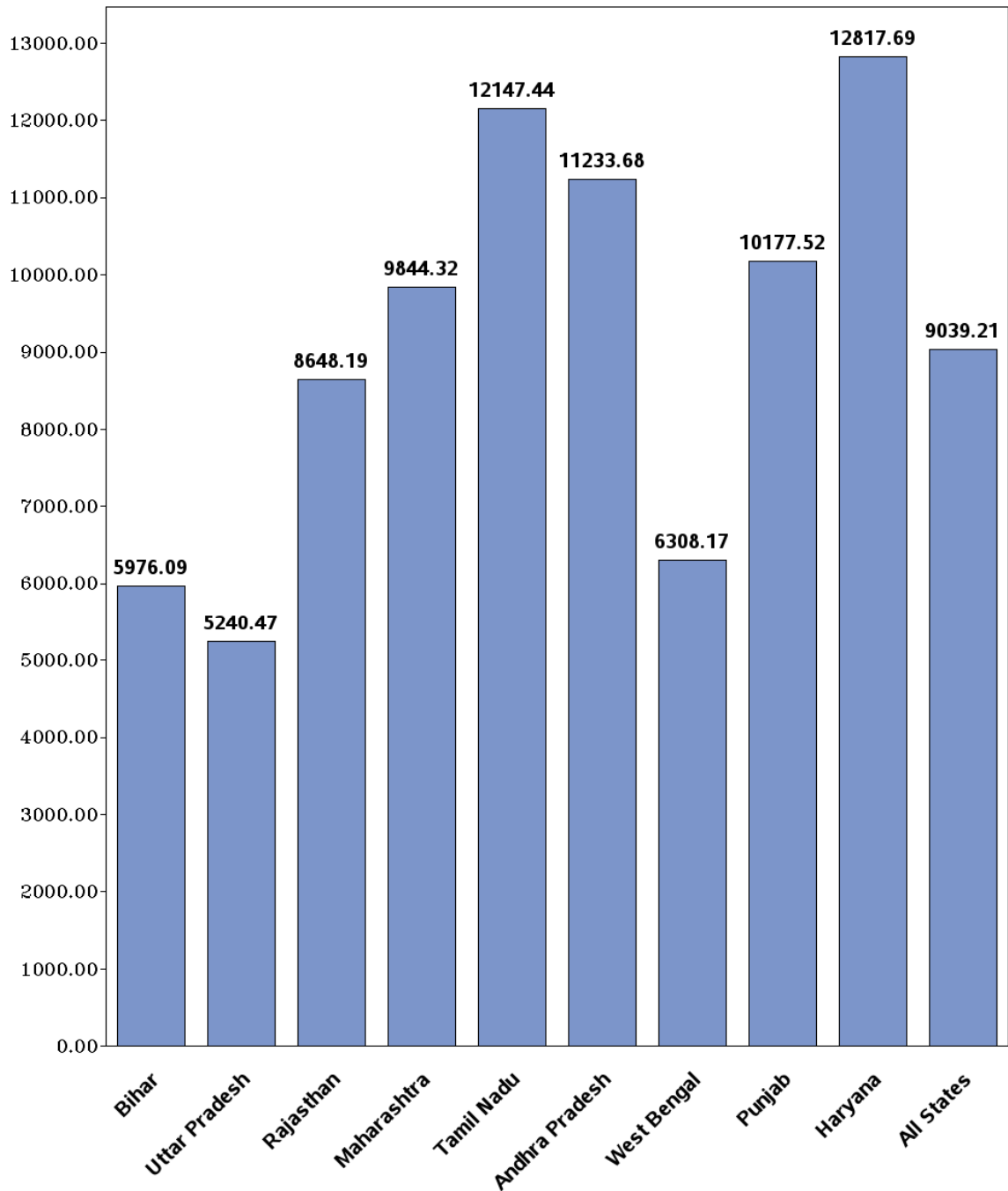
The State wise details of percentage and per capita total developmental expenditure during 2012-13 (R.E.) are given in table 3.8.

Graphic presentation of per capita total developmental expenditure of selected States has also been given along with table.

Table 3.8
Total Developmental Expenditure as percentage to total Expenditure & Per Capita
Developmental Expenditure (Rev.+Capital) of States during 2012-13 (R.E)
 (₹ in Crore)

State Category	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	96497.29	34267.92	303.38	131068.59	73.62	11233.68
	Bihar	59641.36	24216.80	4.12	83862.28	71.12	5976.09
	Chhattisgarh	30430.22	7209.60	853.52	38493.34	79.05	12270.25
	Goa	6399.75	2252.01	-	8651.76	73.97	35554.17
	Gujarat	67916.40	26122.83	164.33	94203.56	72.10	11263.08
	Haryana	33454.17	12734.15	224.97	46413.29	72.08	12817.69
	Jharkhand	26566.31	9006.61	0.55	35573.47	74.68	8250.41
	Karnataka	73508.54	21860.33	5010.61	100379.48	73.23	12170.29
	Kerala	34171.04	21397.87	4165.43	59734.34	57.21	9763.15
	Madhya Pradesh	59036.06	18991.42	4235.18	82262.66	71.77	7977.85
	Maharashtra	113308.07	50250.51	1489.89	165048.47	68.65	9844.32
	Odisha	32694.80	15300.28	646.08	48641.16	67.22	7916.42
	Punjab	28700.60	19329.56	772.30	48802.46	58.81	10177.52
	Rajasthan	60104.89	21362.32	338.30	81805.51	73.47	8648.19
	Tamil Nadu	82724.10	33597.30	9233.28	125554.68	65.89	12147.44
	Uttar Pradesh	108110.81	64101.05	6244.67	178456.53	60.58	5240.47
West Bengal	57278.22	35276.11	559.55	93113.88	61.51	6308.17	
	Sub Total-I	970542.63	417276.67	34246.16	1422065.46	68.25	8668.66
Special Category	Arunachal Pradesh	5642.64	2665.41	-	8308.05	67.92	43404.92
	Assam	28132.68	10908.04	4015.77	43056.49	65.34	9016.88
	Himachal Pradesh	12308.10	6457.69	7.18	18772.97	65.56	17837.83
	Jammu & Kashmir	19877.80	12407.08	-	32284.88	61.57	16564.83
	Manipur	5030.46	2646.44	192.24	7869.14	63.93	20121.84
	Meghalaya	5851.18	1530.30	-	7381.48	79.27	21671.04
	Mizoram	4388.55	1459.80	-	5848.35	75.04	43885.50
	Nagaland	4799.08	2869.66	-	7668.74	62.58	20865.57
	Sikkim	3198.27	1850.87	49.88	5099.02	62.72	53304.50
	Tripura	5358.52	2491.60	108.60	7958.72	67.33	14482.49
	Uttarakhand	14151.62	5904.30	847.92	20903.84	67.70	13874.14
	Sub Total-II	108738.90	51191.19	5221.59	165151.68	65.84	14615.44
All States	Total	1079281.53	468467.86	39467.75	1587217.14	68.00	9039.21

Per Capita total Developmental Expenditure of Selected States during 2012-13 (R.E.) (in ₹)



Developmental Expenditure as Percentage to total Expenditure (Revenue +Capital)

3.9 2013-14 (B. E.)

3.9 (a) Non-Special Category States

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2013-14 (B.E.) was estimated to be maximum in Chhattisgarh (80.31%) followed by Goa (74.12%), Rajasthan (73.45%), Jharkhand (73.22%), Andhra Pradesh (73.01%), Karnataka (72.02%), Haryana (71.43%) and Madhya Pradesh (70.47%). The developmental expenditure as percentage to total expenditure was estimated to be minimum in Kerala (58.01%) succeeded by Punjab (59.33%) and Uttar Pradesh (60.49%).

3.9 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 68.07%, 65.17%, 59.23% and 66.84% respectively. In small States, it was estimated to be ranged from 56% to 80% except Arunachal Pradesh (47.45%).

Per Capita Developmental Expenditure

3.9 (c) Non-Special Category States

In non-special category States, the per capita developmental expenditure was estimated to be maximum in Goa (₹ 37239.84) followed by Haryana (₹ 14305.34), Chhattisgarh (₹ 14132.39), Karnataka (₹ 13668.52), Tamil Nadu (₹ 12887.26), Andhra Pradesh (₹ 12861.56), Gujarat (₹ 12147.37) and Kerala (₹ 11549.26). The per capita developmental expenditure was estimated to be minimum in Uttar Pradesh with ₹ 5842.06, whereas it was estimated to be ₹ 6129.88 in Bihar and ₹ 6896.78 in West Bengal.

3.9(d) Special Category States

In the special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was estimated to be ₹ 10234, ₹ 18668.13, ₹ 17658.59 and ₹ 15039.24 respectively. In small States, it was maximum in Sikkim (₹ 53870.33) and minimum in Tripura (₹ 14435.59).

The State wise details of percentage and per capita total developmental expenditure during 2013-14 (B.E.) are given in table 3.9.

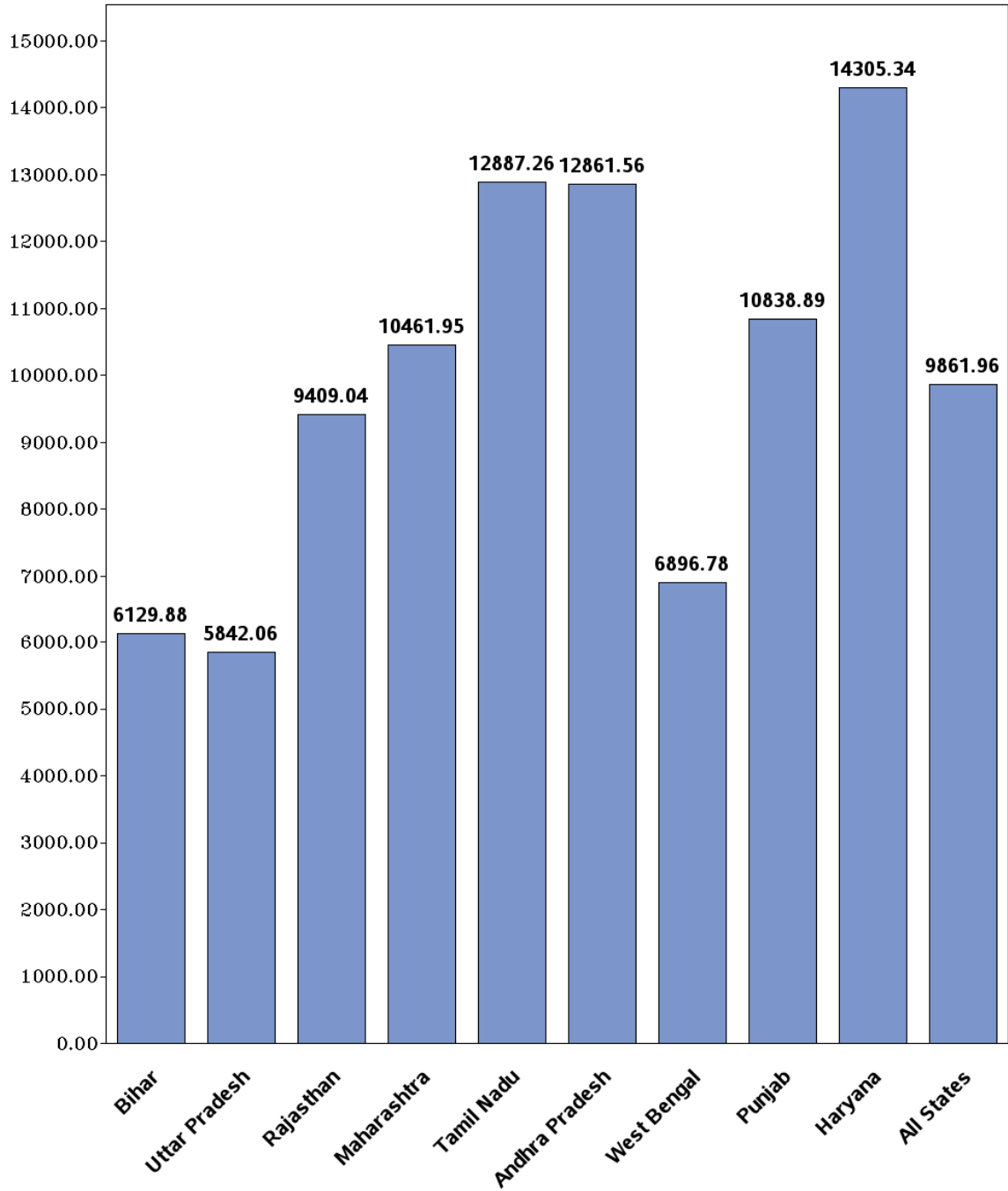
Graphic presentation of per capita total developmental expenditure of selected States has also been given along with table.

Table 3.9
Total Developmental Expenditure as percentage to total Expenditure & Per Capita
Developmental Expenditure (Rev.+Capital) of States during 2013-14 (B.E.)

(₹ in Crore)

State Category	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	111509.69	40908.92	303.38	152721.99	73.01	12861.56
	Bihar	61911.81	26933.27	4.12	88849.20	69.68	6129.88
	Chhattisgarh	35472.30	7840.70	856.00	44169.00	80.31	14132.39
	Goa	7075.57	2470.12	-	9545.69	74.12	37239.84
	Gujarat	74098.97	32192.28	178.10	106469.35	69.60	12147.37
	Haryana	37909.15	14985.50	178.94	53073.59	71.43	14305.34
	Jharkhand	27632.24	10107.39	0.25	37739.88	73.22	8476.15
	Karnataka	83377.95	26337.77	6054.73	115770.45	72.02	13668.52
	Kerala	40653.41	24224.85	5198.09	70076.35	58.01	11549.26
	Madhya Pradesh	64798.22	22621.44	4527.20	91946.86	70.47	8616.78
	Maharashtra	121986.35	57376.04	1569.63	180932.02	67.42	10461.95
	Odisha	38063.37	18525.32	895.71	57484.40	66.22	9127.91
	Punjab	30890.85	20509.89	663.03	52063.77	59.33	10838.89
	Rajasthan	66427.82	23636.02	375.81	90439.65	73.45	9409.04
	Tamil Nadu	88277.73	42679.23	10900.81	141857.77	62.23	12887.26
	Uttar Pradesh	122566.47	70269.14	9777.74	202613.35	60.49	5842.06
	West Bengal	63174.52	38190.19	614.09	101978.80	61.95	6896.78
	Sub Total-I	1075826.42	479808.07	42097.63	1597732.12	67.33	9491.19
Special Category	Arunachal Pradesh	3803.92	4211.95	-	8015.87	47.45	29260.92
	Assam	32237.10	10986.34	4135.37	47358.81	68.07	10234.00
	Himachal Pradesh	13067.69	6981.66	3.47	20052.82	65.17	18668.13
	Jammu & Kashmir	21366.89	14709.84	-	36076.73	59.23	17658.59
	Manipur	6097.33	2772.99	353.38	9223.70	66.11	24389.32
	Meghalaya	7283.72	1852.19	-	9135.91	79.73	26976.74
	Mizoram	3711.09	1429.53	-	5140.62	72.19	37110.90
	Nagaland	4360.16	3366.82	-	7726.98	56.43	18957.22
	Sikkim	3232.22	2021.40	55.11	5308.73	60.88	53870.33
	Tripura	5341.17	3582.93	114.56	9038.66	59.09	14435.59
	Uttarakhand	15490.42	6958.98	727.66	23177.06	66.84	15039.24
	Sub Total-II	115991.71	58874.63	5389.55	180255.89	64.35	15465.56
All States	Total	1191818.13	538682.70	47487.18	1777988.01	67.03	9861.96

Per Capita total Developmental Expenditure of Selected States during 2013-14 (B.E.) (in ₹)



Chapter- IV

Comparative Position of all States in Respect of States' Own Tax Revenue and Developmental Expenditure

4.1 (a) Non -Special Category States

In the non special category States, the percentage of States' Own Tax Revenue to total revenue receipts was 49.76%, 50.90%, 52.86%, 54.17%, 52.96% and 53.68% during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (R.E.) and 2013-14(B.E.) respectively whereas in Haryana State, it was 63.16%, 62.97%, 65.68%, 66.76%, 64.22% and 65.75% during this period.

4.1 (b) Special Category States

In the special category states, the percentage of States' Own Tax Revenue to total revenue receipts was 18.20%, 18.56%, 19.53%, 21.65% 19.50% and 19.71% during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (R.E) and 2013-14(B.E.) respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (R.E) and 2013-14(B.E.)are given in table 4.1

Table 4.1

**States' Own Tax Revenue as Percentage to
total Revenue Receipts**

State Category	State Name	2008-09	2009-10	2010-11	2011-12	2012-13 (R.E.)	2013-14 (B.E.)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	53.07	54.39	55.73	56.95	57.14	56.70
	Bihar	18.72	22.77	22.16	24.58	24.68	26.18
	Chhattisgarh	42.10	39.24	39.64	41.41	40.71	40.86
	Goa	48.00	42.98	39.32	44.14	50.07	52.24
	Gujarat	60.91	64.17	69.40	70.29	69.33	70.21
	Haryana	63.16	62.97	65.68	66.76	64.22	65.75
	Jharkhand	31.56	28.02	29.69	31.02	26.83	30.22
	Karnataka	63.86	62.21	66.10	66.58	63.02	63.75
	Kerala	65.23	67.50	70.09	67.66	65.68	66.78
	Madhya Pradesh	40.55	41.73	41.31	43.09	41.23	41.93
	Maharashtra	64.02	68.01	70.87	72.23	69.53	68.76
	Odisha	32.49	33.99	33.64	33.38	33.57	34.32
	Punjab	53.83	54.34	60.95	71.81	61.93	66.85
	Rajasthan	44.65	46.39	45.20	44.51	44.11	44.10
	Tamil Nadu	61.20	65.44	68.08	69.85	72.28	72.58
	Uttar Pradesh	36.82	35.14	37.20	40.20	38.59	40.62
	West Bengal	39.07	45.77	44.70	42.44	44.97	45.00
	Aggregate-I	49.76	50.90	52.86	54.17	52.96	53.68
Special Category	Arunachal Pradesh	3.53	4.04	3.96	5.78	6.39	4.93
	Assam	22.96	25.08	25.78	27.82	21.55	21.76
	Himachal Pradesh	24.09	24.88	28.66	28.25	30.05	30.35
	Jammu & Kashmir	17.03	15.73	15.66	19.15	20.25	19.72
	Manipur	4.39	5.06	4.92	6.51	5.54	5.71
	Meghalaya	13.14	12.89	13.41	14.99	10.38	9.97
	Mizoram	3.57	3.63	3.85	4.45	3.84	4.41
	Nagaland	4.59	4.85	4.55	5.44	4.54	4.55
	Sikkim	6.91	6.85	9.15	8.00	7.72	8.52
	Tripura	10.85	9.38	12.04	13.25	13.73	14.55
	Uttarakhand	35.26	37.52	37.95	41.02	35.15	37.52
		Aggregate-II	18.20	18.56	19.53	21.65	19.50
All States	Overall	46.34	47.27	49.26	50.74	49.28	50.06

4.2(a) Non-Special Category States

In the non-special category States, the total developmental expenditure as percentage to total expenditure was 67.63%, 66.28%, 65.39%, 66.61%, 68.25% and 67.33% during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (R.E) and 2013-14(B.E.) respectively whereas in Haryana State, it was 74.19%, 74.04%, 70.64%, 71.88%, 72.08% and 71.43% during this period.

4.2(b) Special Category States

In the special category States, the total developmental expenditure as percentage to total expenditure was 65.89% 63.88%, 64.61%, 64.01%, 65.84 and 64.35% during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (R.E) and 2013-14(B.E.) respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 (R.E) and 2013-14(B.E.) are given in table 4.2

Table 4.2

Total Developmental Expenditure as Percentage to total Expenditure

State Category	State Name	2008-09	2009-10	2010-11	2011-12	2012-13 (R.E.)	2013-14 (B.E.)
1	2	3	4	5	6	7	8
Non-Special Category	Andhra Pradesh	74.66	72.56	70.89	72.17	73.62	73.01
	Bihar	69.73	69.15	67.65	67.95	71.12	69.68
	Chhattisgarh	75.50	76.58	73.74	76.27	79.05	80.31
	Goa	71.63	70.81	71.73	72.46	73.97	74.12
	Gujarat	72.28	69.76	70.05	69.92	72.10	69.60
	Haryana	74.19	74.04	70.64	71.88	72.08	71.43
	Jharkhand	70.69	69.20	71.40	67.15	74.68	73.22
	Karnataka	71.05	74.06	74.68	73.91	73.23	72.02
	Kerala	51.49	51.58	52.78	53.13	57.21	58.01
	Madhya Pradesh	68.33	69.18	69.13	74.71	71.77	70.47
	Maharashtra	70.23	69.82	68.52	68.58	68.65	67.42
	Odisha	69.78	66.00	68.75	69.79	67.22	66.22
	Punjab	47.04	45.52	44.95	48.94	58.81	59.33
	Rajasthan	68.35	67.06	66.43	69.00	73.47	73.45
	Tamil Nadu	65.17	64.60	62.81	65.19	65.89	62.23
	Uttar Pradesh	65.56	61.34	58.58	59.47	60.58	60.49
	West Bengal	61.93	56.76	56.51	56.99	61.51	61.95
	Aggregate-I	67.63	66.28	65.39	66.61	68.25	67.33
Special Category	Arunachal Pradesh	80.35	74.25	74.94	77.36	67.92	47.45
	Assam	64.04	58.26	60.90	58.02	65.34	68.07
	Himachal Pradesh	65.64	66.23	64.88	64.34	65.56	65.17
	Jammu & Kashmir	65.88	64.90	66.53	64.68	61.57	59.23
	Manipur	71.89	69.21	66.32	61.13	63.93	66.11
	Meghalaya	69.61	68.42	70.43	72.91	79.27	79.73
	Mizoram	70.11	69.93	70.70	70.80	75.04	72.19
	Nagaland	59.99	58.13	61.23	58.32	62.58	56.43
	Sikkim	50.57	51.64	50.95	58.67	62.72	60.88
	Tripura	63.00	61.09	60.51	62.81	67.33	59.09
	Uttarakhand	66.26	67.81	65.33	68.26	67.70	66.84
		Aggregate-II	65.89	63.88	64.61	64.01	65.84
All States	Overall	67.46	66.03	65.31	66.35	68.00	67.03

