



**GOVERNMENT OF HARYANA**

# **ANALYSIS OF STATE FINANCES 2016-17**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2017**

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## **PREFACE**

With the advent of planning era, the budgetary operations of the Government have assumed vital importance. The Government 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 role of Government activities has increased 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 provides some of the basic statistics relating to receipts and expenditure of all 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 2014-15 (Accounts), 2015-16 [Revised Estimates (RE)] and 2016-17 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, “State Finances: A Study of Budgets of 2016-17” issued by the Reserve Bank of India.

This report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Smt. Shakuntla, Statistical Assistant under the supervision of Sh. Randhir Singh Kamboj, Deputy Director and overall guidance of Dr. Nathu Ram Sheoran, Additional Director.

I hope that this publication would prove very useful for administrators, planners and research scholars interested in the budgetary transactions of States Governments.

Panchkula  
Dated, the 20<sup>th</sup> December, 2017

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## **EXECUTIVE SUMMARY**

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. 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. Therefore, the State Governments always attempt to raise the sufficient resources to perform their job effectively. 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. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, the Constitution envisaged transfer of resources from the Union to the States.

In this report, an attempt has been made to compare the receipts of State Governments from various sources and expenditure incurred on development and non-development activities. The budgetary data analysed in this report has been taken from the bulletin on State Finances issued by the Reserve Bank of India. In order to present a meaningful comparison of receipts and expenditure of State Governments, all 29 States have been grouped into 'non-special category States' and 'special category States'. The eleven 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. The remaining 18 States have been included in non-special category.

The analysis of States' Own Tax Revenue of all 29 States shows that out of the total States' Own Tax Revenue of ₹ 779277.60 crore received by all States during 2014-15 (Accounts), the maximum collection was made from Sales Tax (63.43 percent) followed by State Excise (11.60 percent) and Stamps & Registration fees (10.87 percent). During 2015-16 (RE) and 2016-17 (BE) also, the maximum revenue as percentage to States' Own Tax Revenue was collected from Sales Tax followed by State Excise and Stamps & Registration fees.

The State-wise analysis reveals that the share of Sales Tax in total State's Own Tax Revenue was maximum in Kerala (79.21 percent) and minimum in Bihar (41.48 percent) during 2014-15 (Accounts) in the non-special category. During 2015-16 (RE) and 2016-17 (BE) also, the share of Sales Tax was maximum in Kerala and minimum in Bihar. The share

of Sales Tax in Haryana was 68.73 percent, 71.55 percent, 71.52 percent during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. The share of State Excise in total State's Own Tax Revenue was maximum in Karnataka (about 20 percent) during the three years. Gujarat with about 0.2 percent share of State Excise during all the three years was at the bottom amongst the States of non-special category. It was due to the implementation of prohibition policy in the State. In Haryana, it was 12.56 percent, 13.07 percent and 13.06 percent during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. In special category States, the share of Sales Tax in total State's Own Tax Revenue was maximum in Manipur (83.84 percent) and minimum in Arunachal Pradesh (42.25 percent) in 2014-15 (Accounts). During 2015-16 (RE) and 2016-17 (BE) also, it was maximum in Manipur and minimum in Arunachal Pradesh.

The per capita revenue from Sales Tax in non-special category was recorded as maximum in Goa and minimum in Bihar throughout the period of three years. In Haryana, it was estimated as ₹ 7113.58, ₹ 9259.26 and ₹ 10492.70 during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. The per capita revenue from State Excise was maximum in Karnataka and minimum in Gujarat in all the three years. In Haryana, it was estimated as ₹ 1299.79, ₹ 1691.70 and ₹ 1916.64 during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 29 States 57.99 percent, 53.85 percent and 53.57 percent was collected from States' own sources whereas the remaining 42.01 percent, 46.15 percent and 46.43 percent was received from the Centre in the form of share in Central Taxes and Grants during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. Bihar received the maximum share i.e., 71.55 percent, 72.40 percent and 74.24 percent of its total revenue from the Centre during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively in the States of non-special category. The major share of 79.04 percent, 74.37 percent and 77.05 percent of total revenues in Haryana State was received from State's own sources whereas the remaining share of 20.96 percent 25.63 percent and 22.95 percent came from the Centre during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 32 percent in all special category States except Uttarakhand (46.67 percent) and Himachal Pradesh (44.96 percent) during 2014-15 (Accounts). In 2015-16 (RE) and 2016-17 (BE), it was less than 47 percent in all special category States. Therefore, the major sources of revenue in these special category States were Grants from the Centre and share in Central Taxes.

In the non-special category States, the per capita revenue from States' own sources was recorded as maximum in Goa and minimum in Bihar throughout the period of three years. The per capita revenue from the Centre in the form of share in Central Taxes remained at maximum level in Goa during all the three years. Andhra Pradesh, Chhattisgarh and Goa ranked at first position in respect of per capita grants received from the Centre in 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. In Haryana, the per capita share in Central Taxes was ₹ 1328.87, ₹ 2035.64 and ₹ 2258.69 and the per capita share from the Central Grants was ₹ 1873.74, ₹ 3106.19 and ₹ 3014.15 in 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. The per capita revenue from the Central sources received by the major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand was lower as compared to small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura during the three years in the special category. The per capita total receipts during the three years was highest in Goa and lowest in Bihar in non-special category. In Haryana, it was estimated as ₹ 19371.37, ₹ 31482.33 and ₹ 32377.57 during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. In the special category, the per capita total receipts of small States was higher as compared to major States excluding some exceptions.

The analysis of developmental expenditure shows that the developmental revenue expenditure as percentage to total revenue expenditure in the non-special category was maximum in Andhra Pradesh, Chhattisgarh and Telangana during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE), respectively. It was minimum in Kerala throughout the period of three years. In the special category States, it ranged from about 53 percent to 73 percent. The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Madhya Pradesh (98.95 percent and 98.42 percent) during 2014-15 (Accounts) and 2016-17 (BE) in the non-special category. It was maximum in Rajasthan (99.19 percent) during 2015-16 (RE). It was minimum in Goa throughout the period of three years. In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, it ranged from about 88 percent to 97 percent whereas in the small special category States, it varied from about 68 percent to 94 percent during the period of three years i.e. 2014-15 (Accounts) to 2016-17 (BE).

The total developmental expenditure as percentage to total expenditure was estimated as maximum in Chhattisgarh (77.73 percent), Rajasthan (81.77 percent) and Telangana (80.23 percent) during 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE),

respectively in the non-special category. The percentage was minimum in Kerala (50.52 percent, 51.67 percent and 52.89 percent) during these three years. In the major special category States, it varied from about 63 to 74 percent whereas in small States, it ranged from 58 percent to 75 percent during the three years. The per capita total developmental expenditure was recorded as maximum in Goa throughout the period of three years in the non-special category. In the special category States, Sikkim ranked first in respect of per capita total developmental expenditure during 2014-15 (Accounts) but in 2015-16 (RE) and 2016-17 (BE), the first position was captured by Arunachal Pradesh.

The share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together fluctuated from about 48 percent to 56 percent during the period of last 6 years, i.e. 2011-12 to 2016-17 (BE). It ranged from about 21 percent to 24 percent for the special category during the same period. The total developmental expenditure as percentage to total expenditure varied from about 66 percent to 71 percent for all States of non-special category taken together during the period 2011-12 to 2016-17 (BE). It varied from about 63 percent to 70 percent for the special category during the same period.



# **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 interference with people and require considerable employees' strength to organize and perform effectively. Therefore, the State Governments always attempt to raise the sufficient resources to perform their job effectively.

**1.3** In terms of the powers to raise resources, the 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, the 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 additional resources for States to meet their expenditure obligations.

**1.4** In this report, an attempt has been made to compare the receipts of State Governments from various sources 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. The budgetary data for the years 2014-15 (Accounts), 2015-16 [Revised Estimates (RE)] and 2016-17 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances : A Study of Budgets of 2016-17" issued by the Reserve Bank of India. The data for the years 2011-12, 2012-13 and 2013-14 analysed in this report has been taken from the previous bulletins on State Finances issued by the Reserve Bank of India. This is the 48<sup>th</sup> report in the series started from the year 1968-69.

**1.5** In order to present a meaningful comparison of receipts and expenditure of State Governments, all 29 States have been grouped into 'non-special category States' and 'special

category States'. Eleven 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. The remaining 18 States namely Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal have been included in non-special category.

**1.6** Chapter II of the report focuses on evaluating the resources of the States. The resources of the States have been analysed in terms of the revenue receipts including State's Own Tax and Non-Tax revenue, Grants-in-Aid and Share in Central Taxes from the Government of India in all 29 States of 'non-special category States' and 'special category States' during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE). In Chapter III, an attempt has been made to analyse the utilization of resources on the basis of developmental revenue expenditure, developmental capital expenditure and total developmental expenditure of both revenue and capital accounts in all 29 States during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE). Chapter IV draws attention to the comparative position of all States in respect of States' Own Tax Revenue and development expenditure during the last 6 years.

## **CHAPTER-II**

### **RESOURCES OF THE STATES**

As per Article 202 of the Constitution of India, the Governor of a State shall cause to be laid before the House or Houses of the Legislature of the State, a statement of the estimated receipts and expenditure of the State for a financial year. This statement contains all the receipts and expenditure, loans and advances, public accounts and transactions in contingency funds of the current year and the estimates for the coming year. The total receipts of the Government are classified as Revenue Receipts and Capital Receipts. Revenue Account Receipts constitute what is usually known as the “Revenue Budget” which takes into account all the revenue receipts. The total revenue receipts include State’s Own Tax and Non-Tax revenues and Grants-in-Aid and Share in Central Taxes from the Government of India. The State’s share in Central taxes devolve as per the recommendations of the Central Finance Commission. The transfer from the Central Government has their limitations. Therefore, the State Governments depend upon their own resources for revenue generation. Capital Account Receipts include Miscellaneous Capital Receipts, Public Debt, Loans and Advances. This chapter explored the issues regarding States’ Own Tax Revenue, Per Capita States’ Own Tax Revenue, Total Revenue Receipts, Per Capita Total Revenue Receipts and Per Capita Total Receipts.

#### **2.1 States’ Own Tax Revenue**

States’ Own Tax Revenue is the revenue collected by the States from Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, Stamps & Registration Fees, Taxes on Goods & Passengers, Taxes & Duties on Electricity, Other Taxes & Duties on Commodities & Services etc. The revenue received from Interest Receipts, Dividends & Profits, General Services, Social Services, Economic Services etc. is the sub-component of States’ Own Non-Tax Revenue. The State-wise analysis of States’ Own Tax Revenue has been done for the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) in the following paragraphs:-

##### **2.1.1 States’ Own Tax Revenue during 2014-15 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 779277.60 crore collected by all States during 2014-15 (Accounts), 63.43 percent revenue came from Sales Tax. The revenue from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue constituted 11.60 percent, 10.87 percent, 5.31 percent and 1.12 percent, respectively of total States’ Own Tax Revenue collected by all States. The remaining 7.67 percent of total States’ Own Tax Revenue was received from other Taxes and Duties.

## **Non-Special Category States**

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.77 percent) and minimum in Telangana (0.03 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Karnataka (19.67 percent). It was 12.56 percent in Haryana. Gujarat with 0.23 percent share of State Excise was at the bottom. It was due to the implementation of prohibition policy in the State. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Kerala (79.21 percent) and minimum in Bihar (41.48 percent). It was 68.73 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Andhra Pradesh (8.65 percent) and minimum in West Bengal (3.82 percent). The share of Stamps and Registration fees in total State's Own Tax Revenue ranged from 4.04 percent in Odisha to 17.35 percent in Maharashtra. It was 11.25 percent in Haryana.

## **Special Category States**

The analysis of States' Own Tax Revenue in the special category States shows that the share of Land Revenue collected by a State in its total State's Own Tax Revenue ranged from 0.01 percent in Meghalaya to 4.15 percent in Mizoram. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Nagaland (1.21 percent) and maximum in Sikkim (24.90 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 42.25 percent in Arunachal Pradesh to 83.84 percent in Manipur. The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (11.96 percent) and minimum in Jammu & Kashmir (2.09 percent). The share of Stamps and Registration fees of a State in total State's Own Taxes ranged from 0.50 percent in Nagaland to 8.56 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2014-15 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b).

### **2.1.2 States' Own Tax Revenue during 2015-16 (RE)**

Out of the total States' Own Tax Revenue of ₹ 891012.93 crore collected by all the States during 2015-16 (RE), 63.04 percent revenue came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 12.05 percent, 10.86 percent, 5.12 percent and 1.27 percent, respectively of total States' Own Tax Revenue. The remaining 7.67 percent was received from other Taxes and Duties.

## **Non-Special Category States**

The State-wise comparison of States' Own Tax Revenue amongst the States of non-special category during 2015-16 (RE) shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.70 percent) and minimum in Telangana (0.03 percent). The share of State Excise of a State in its total State's Own Tax Revenue was maximum in Karnataka (20.11 percent). It was 13.07 percent in Haryana. Gujarat with 0.22 percent share of State Excise was at the bottom which was due to the prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Kerala (78.21 percent) and minimum in Bihar (39.75 percent). It was 71.55 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Rajasthan (7.23 percent) and minimum in Haryana (3.77 percent). The share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 5.62 percent in Jharkhand to 16.48 percent in Maharashtra. It was 8.86 percent in Haryana.

## **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 0.11 percent in Jammu & Kashmir to 2.59 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (1.12 percent) and maximum in Sikkim (22.79 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 33.89 percent in Arunachal Pradesh to 84.05 percent in Manipur. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (11.46 percent) and minimum in Jammu & Kashmir (2.30 percent). The share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 0.44 percent in Nagaland to 9.29 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2015-16 (RE) are given in Tables 2.1.2(a) and 2.1.2(b).

### **2.1.3 States' Own Tax Revenue during 2016-17 (BE)**

Out of the total States' Own Tax Revenue of ₹ 1014302.30 crore estimated by all the States during 2016-17 (BE), 63.39 percent revenue was estimated from Sales Tax. The revenue estimated from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue constituted 11.77 percent, 10.73 percent, 5.17 percent and 1.39 percent,

respectively of total States' Own Tax Revenue. The remaining 7.56 percent revenue was estimated from other Taxes and Duties.

### **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 (5.21 percent) and minimum in Telangana (0.03 percent) amongst the non-special category States. The share of State Excise of a State in its total State's Own Tax Revenue was estimated to be maximum in Karnataka (19.69 percent). It was 13.06 percent in Haryana. Gujarat with 0.22 percent share was ranked at the bottom which was again due to the same reason of prohibition in the State. The share of Sales Tax of a State in its total State's Own Tax revenue was estimated to be maximum in Kerala (78.66 percent) and minimum in Bihar (47.16 percent). Haryana's share was 71.52 percent. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated to be maximum in Rajasthan (7.32 percent) and minimum in Haryana (3.60 percent). The estimated share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 4.46 percent in Odisha to 16.33 percent in Maharashtra. It was estimated as 9.20 percent in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue amongst the special category States reveals that the share of Land Revenue estimated by a State in its total State's Own Tax Revenue ranged from 0.10 percent in Jammu & Kashmir to 3.59 percent in Mizoram. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Nagaland (1.05 percent) and maximum in Sikkim (22.36 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 35.33 percent in Arunachal Pradesh to 85.43 percent in Manipur. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (11.18 percent) and minimum in Jammu & Kashmir (2.16 percent). The estimated share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 0.42 percent in Nagaland to 9.92 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2016-17 (BE) are given in Tables 2.1.3 (a) and 2.1.3 (b).

**Table- 2.1.1 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2014-2015 (Accounts)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	61.70	4352.49	30524.02	3687.42	3249.39	743.00
2	Bihar	277.13	3216.58	8607.16	963.56	2699.49	4986.29
3	Chhattisgarh	331.56	2892.45	8428.61	703.48	1023.34	2327.82
4	Goa	25.38	268.00	1859.86	180.88	659.84	901.95
5	Gujarat	1892.65	140.27	44145.26	2695.09	5503.34	6963.20
6	Haryana	15.28	3470.45	18993.25	1191.50	3108.70	855.39
7	Jharkhand	83.54	740.16	8069.72	660.37	530.67	265.36
8	Karnataka	185.67	13801.08	38286.03	4541.57	7025.85	6340.02
9	Kerala	139.03	1777.42	27908.33	2364.95	2659.02	383.75
10	Madhya Pradesh	243.10	6695.54	18135.96	1823.84	3892.77	5775.92
11	Maharashtra	1272.38	11397.08	67466.29	5404.97	19959.29	9563.89
12	Odisha	645.64	2035.24	11816.73	910.31	800.23	3620.15
13	Punjab	47.30	4246.11	15455.17	1393.32	2474.15	1954.15
14	Rajasthan	288.58	5585.77	24169.91	2829.86	3188.89	2609.91
15	Tamil Nadu	170.54	5731.18	57190.80	3828.95	8362.33	3372.75
16	Telangana	9.25	2807.69	22120.78	1617.66	2176.90	556.03
17	Uttar Pradesh	527.23	13482.57	42934.56	3797.03	11803.34	1627.69
18	West Bengal	2275.74	3587.02	24021.91	1504.68	4196.20	3826.45
	<b>Sub Total-I</b>	<b>8491.70</b>	<b>86227.10</b>	<b>470134.35</b>	<b>40099.44</b>	<b>83313.74</b>	<b>56673.72</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.99	59.87	195.24	17.78	3.83	179.45
20	Assam	142.32	664.99	7351.25	364.53	188.51	738.21
21	Himachal Pradesh	16.88	1044.14	3660.57	220.10	190.58	807.89
22	Jammu & Kashmir	14.58	466.08	4601.51	132.34	247.98	871.45
23	Manipur	1.42	9.32	433.33	20.77	7.76	44.24
24	Meghalaya	0.08	151.14	726.20	39.38	9.90	12.50
25	Mizoram	11.06	4.91	211.95	17.03	3.72	17.86
26	Nagaland	0.75	4.70	294.29	46.46	1.93	40.49
27	Sikkim	6.16	131.36	282.10	19.41	6.77	81.75
28	Tripura	10.76	138.96	909.81	36.09	37.56	41.09
29	Uttarakhand	39.26	1486.66	5464.84	393.70	714.06	239.95
	<b>Sub Total-II</b>	<b>249.26</b>	<b>4162.13</b>	<b>24131.09</b>	<b>1307.59</b>	<b>1412.60</b>	<b>3074.88</b>
	<b>All States</b>	<b>8740.96</b>	<b>90389.23</b>	<b>494265.44</b>	<b>41407.03</b>	<b>84726.34</b>	<b>59748.60</b>



**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2014-15 (Accounts)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	0.14	10.21	71.62	8.65	7.62	1.74
2	Bihar	1.34	15.50	41.48	4.64	13.01	24.03
3	Chhattisgarh	2.11	18.41	53.66	4.48	6.52	14.82
4	Goa	0.65	6.88	47.74	4.64	16.94	23.15
5	Gujarat	3.09	0.23	71.97	4.39	8.97	11.35
6	Haryana	0.06	12.56	68.73	4.31	11.25	3.10
7	Jharkhand	0.81	7.15	77.97	6.38	5.13	2.56
8	Karnataka	0.26	19.67	54.55	6.47	10.01	9.03
9	Kerala	0.39	5.04	79.21	6.71	7.55	1.09
10	Madhya Pradesh	0.66	18.31	49.60	4.99	10.65	15.80
11	Maharashtra	1.11	9.91	58.63	4.70	17.35	8.31
12	Odisha	3.26	10.26	59.60	4.59	4.04	18.26
13	Punjab	0.18	16.61	60.44	5.45	9.68	7.64
14	Rajasthan	0.75	14.44	62.50	7.32	8.25	6.75
15	Tamil Nadu	0.22	7.29	72.71	4.87	10.63	4.29
16	Telangana	0.03	9.59	75.53	5.52	7.43	1.90
17	Uttar Pradesh	0.71	18.18	57.88	5.12	15.91	2.19
18	West Bengal	5.77	9.10	60.95	3.82	10.65	9.71
	<b>Sub Total-I</b>	<b>1.14</b>	<b>11.58</b>	<b>63.11</b>	<b>5.38</b>	<b>11.18</b>	<b>7.61</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.30	12.95	42.25	3.85	0.83	38.83
20	Assam	1.51	7.04	77.79	3.86	1.99	7.81
21	Himachal Pradesh	0.28	17.58	61.62	3.71	3.21	13.60
22	Jammu & Kashmir	0.23	7.36	72.65	2.09	3.92	13.76
23	Manipur	0.27	1.80	83.84	4.02	1.50	8.56
24	Meghalaya	0.01	16.09	77.32	4.19	1.05	1.33
25	Mizoram	4.15	1.84	79.52	6.39	1.40	6.70
26	Nagaland	0.19	1.21	75.73	11.96	0.50	10.42
27	Sikkim	1.17	24.90	53.47	3.68	1.28	15.50
28	Tripura	0.92	11.83	77.48	3.07	3.20	3.50
29	Uttarakhand	0.47	17.83	65.54	4.72	8.56	2.88
	<b>Sub Total-II</b>	<b>0.73</b>	<b>12.12</b>	<b>70.28</b>	<b>3.81</b>	<b>4.11</b>	<b>8.95</b>
	<b>All States</b>	<b>1.12</b>	<b>11.60</b>	<b>63.43</b>	<b>5.31</b>	<b>10.87</b>	<b>7.67</b>



**Table- 2.1.2 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2015-2016 (RE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	631.56	4680.00	32840.00	1976.83	3500.00	795.03
2	Bihar	300.00	3750.00	10197.33	1350.00	3450.00	6608.52
3	Chhattisgarh	550.00	3872.50	11624.72	950.00	1450.47	3110.88
4	Goa	155.53	300.00	2067.34	170.52	584.46	755.89
5	Gujarat	2422.89	140.09	44500.00	3109.70	5959.74	7174.59
6	Haryana	16.50	4567.59	25000.00	1316.00	3096.90	942.89
7	Jharkhand	200.00	1200.00	10775.00	900.00	800.00	370.85
8	Karnataka	220.66	15200.00	40614.15	4800.00	8100.00	6633.46
9	Kerala	163.94	2086.29	31193.19	2837.35	3039.53	561.35
10	Madhya Pradesh	350.00	8000.00	20000.00	2200.00	4000.00	6360.00
11	Maharashtra	1900.19	13699.90	74616.77	5693.67	21500.00	13065.63
12	Odisha	470.00	2390.00	12605.00	1068.00	2267.00	2900.00
13	Punjab	62.09	5100.00	17000.00	1500.00	2700.00	2152.51
14	Rajasthan	320.01	6350.00	29250.00	3300.00	3450.00	3000.00
15	Tamil Nadu	259.16	6428.91	61972.92	4385.00	9469.29	4022.43
16	Telangana	12.11	4244.79	32617.05	2450.00	3330.00	881.22
17	Uttar Pradesh	564.00	16450.00	49452.62	4378.52	13945.84	1609.12
18	West Bengal	2446.31	3981.59	26664.25	1655.15	4406.01	3766.35
	<b>Sub Total-I</b>	<b>11044.95</b>	<b>102441.66</b>	<b>532990.34</b>	<b>44040.74</b>	<b>95049.24</b>	<b>64710.72</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.11	91.47	188.13	20.75	7.31	239.37
20	Assam	179.19	837.22	9199.89	458.95	237.33	929.40
21	Himachal Pradesh	15.66	1137.73	3937.01	281.90	215.40	807.85
22	Jammu & Kashmir	8.68	485.00	5985.00	183.60	259.95	1065.81
23	Manipur	2.50	11.96	500.00	25.43	10.27	44.70
24	Meghalaya	4.77	194.15	766.36	41.30	12.59	16.40
25	Mizoram	8.06	42.50	218.30	20.48	3.24	18.10
26	Nagaland	0.89	5.00	338.43	51.00	1.98	47.91
27	Sikkim	6.89	135.00	327.50	21.07	7.69	94.12
28	Tripura	12.00	150.00	1040.00	40.00	38.00	42.66
29	Uttarakhand	16.95	1799.33	6209.81	435.00	897.22	295.01
	<b>Sub Total-II</b>	<b>263.70</b>	<b>4889.36</b>	<b>28710.43</b>	<b>1579.48</b>	<b>1690.98</b>	<b>3601.33</b>
	<b>All States</b>	<b>11308.65</b>	<b>107331.02</b>	<b>561700.77</b>	<b>45620.22</b>	<b>96740.22</b>	<b>68312.05</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2015-16 (RE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	1.42	10.53	73.92	4.45	7.88	1.79
2	Bihar	1.17	14.62	39.75	5.26	13.45	25.76
3	Chhattisgarh	2.55	17.96	53.92	4.41	6.73	14.43
4	Goa	3.86	7.44	51.25	4.23	14.49	18.74
5	Gujarat	3.83	0.22	70.29	4.91	9.41	11.33
6	Haryana	0.05	13.07	71.55	3.77	8.86	2.70
7	Jharkhand	1.40	8.42	75.64	6.32	5.62	2.60
8	Karnataka	0.29	20.11	53.74	6.35	10.72	8.78
9	Kerala	0.41	5.23	78.21	7.11	7.62	1.41
10	Madhya Pradesh	0.86	19.56	48.89	5.38	9.78	15.55
11	Maharashtra	1.46	10.50	57.19	4.36	16.48	10.01
12	Odisha	2.17	11.01	58.09	4.92	10.45	13.36
13	Punjab	0.22	17.89	59.62	5.26	9.47	7.55
14	Rajasthan	0.70	13.90	64.05	7.23	7.55	6.57
15	Tamil Nadu	0.30	7.43	71.61	5.07	10.94	4.65
16	Telangana	0.03	9.75	74.92	5.63	7.65	2.02
17	Uttar Pradesh	0.65	19.04	57.24	5.07	16.14	1.86
18	West Bengal	5.70	9.28	62.13	3.86	10.27	8.78
	<b>Sub Total-I</b>	<b>1.30</b>	<b>12.05</b>	<b>62.68</b>	<b>5.18</b>	<b>11.18</b>	<b>7.61</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.46	16.48	33.89	3.74	1.32	43.12
20	Assam	1.51	7.07	77.69	3.88	2.00	7.85
21	Himachal Pradesh	0.24	17.79	61.56	4.41	3.37	12.63
22	Jammu & Kashmir	0.11	6.07	74.92	2.30	3.25	13.34
23	Manipur	0.42	2.01	84.05	4.27	1.73	7.51
24	Meghalaya	0.46	18.75	74.00	3.99	1.22	1.58
25	Mizoram	2.59	13.68	70.27	6.59	1.04	5.83
26	Nagaland	0.20	1.12	76.02	11.46	0.44	10.76
27	Sikkim	1.16	22.79	55.30	3.56	1.30	15.89
28	Tripura	0.91	11.34	78.63	3.02	2.87	3.23
29	Uttarakhand	0.18	18.64	64.33	4.51	9.29	3.06
	<b>Sub Total-II</b>	<b>0.65</b>	<b>12.00</b>	<b>70.48</b>	<b>3.88</b>	<b>4.15</b>	<b>8.84</b>
	<b>All States</b>	<b>1.27</b>	<b>12.05</b>	<b>63.04</b>	<b>5.12</b>	<b>10.86</b>	<b>7.67</b>

**Table- 2.1.3 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2016-2017 (BE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	631.00	5756.00	37435.02	2412.00	5180.00	903.99
2	Bihar	330.00	2100.00	14021.33	1500.00	3800.00	7978.94
3	Chhattisgarh	550.00	3870.00	11928.37	954.11	1485.00	3176.62
4	Goa	156.01	357.86	2624.35	227.45	678.49	872.20
5	Gujarat	2665.18	154.10	50500.00	3502.00	6550.00	7998.60
6	Haryana	18.15	5251.58	28750.00	1447.60	3700.00	1032.18
7	Jharkhand	400.00	1500.00	12703.00	1100.00	900.00	446.79
8	Karnataka	236.21	16510.00	46504.10	5160.00	9100.00	6354.14
9	Kerala	206.34	2397.36	37452.98	3406.49	3469.41	681.03
10	Madhya Pradesh	500.00	9000.00	22000.00	2500.00	4500.00	8000.00
11	Maharashtra	3200.15	15343.86	81437.69	6750.00	23547.66	13877.25
12	Odisha	590.00	3000.00	13616.00	1230.00	1035.00	3729.00
13	Punjab	67.61	5610.00	18150.00	1650.00	2700.00	2369.74
14	Rajasthan	400.01	7310.00	34515.00	3900.00	4200.00	2975.00
15	Tamil Nadu	315.27	6636.08	64835.04	4793.91	9858.17	4253.40
16	Telangana	15.61	4543.06	42073.53	2900.00	4292.00	1046.22
17	Uttar Pradesh	660.00	19250.00	57940.30	5123.80	16319.60	1962.80
18	West Bengal	2643.06	4698.29	32018.09	1903.40	5199.09	4311.59
	<b>Sub Total-I</b>	<b>13584.60</b>	<b>113288.19</b>	<b>608504.80</b>	<b>50460.76</b>	<b>106514.42</b>	<b>71969.49</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.92	130.62	236.93	22.83	8.04	263.31
20	Assam	395.59	1299.55	11582.67	577.81	478.80	1299.89
21	Himachal Pradesh	18.01	1274.26	4715.67	305.73	247.77	907.94
22	Jammu & Kashmir	9.19	536.00	6985.00	199.50	325.00	1165.20
23	Manipur	2.50	12.00	570.00	27.00	11.00	44.70
24	Meghalaya	5.49	238.24	940.47	50.68	14.48	19.19
25	Mizoram	11.90	43.08	225.00	23.60	8.72	18.88
26	Nagaland	0.98	5.40	400.00	57.63	2.14	49.17
27	Sikkim	6.89	144.45	361.00	24.00	7.64	102.08
28	Tripura	10.00	165.00	1144.00	40.00	38.00	43.81
29	Uttarakhand	26.76	2199.27	7323.31	610.00	1202.34	755.01
	<b>Sub Total-II</b>	<b>496.23</b>	<b>6047.87</b>	<b>34484.05</b>	<b>1938.78</b>	<b>2343.93</b>	<b>4669.18</b>
	<b>All States</b>	<b>14080.83</b>	<b>119336.06</b>	<b>642988.85</b>	<b>52399.54</b>	<b>108858.35</b>	<b>76638.67</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2016-17 (BE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	1.21	11.00	71.55	4.61	9.90	1.73
2	Bihar	1.11	7.06	47.16	5.05	12.78	26.84
3	Chhattisgarh	2.50	17.62	54.31	4.34	6.76	14.46
4	Goa	3.17	7.28	53.38	4.63	13.80	17.74
5	Gujarat	3.73	0.22	70.76	4.91	9.18	11.21
6	Haryana	0.05	13.06	71.52	3.60	9.20	2.57
7	Jharkhand	2.35	8.80	74.51	6.45	5.28	2.62
8	Karnataka	0.28	19.69	55.45	6.15	10.85	7.58
9	Kerala	0.43	5.04	78.66	7.15	7.29	1.43
10	Madhya Pradesh	1.08	19.35	47.31	5.38	9.68	17.20
11	Maharashtra	2.22	10.64	56.49	4.68	16.33	9.63
12	Odisha	2.54	12.93	58.69	5.30	4.46	16.07
13	Punjab	0.22	18.36	59.42	5.40	8.84	7.76
14	Rajasthan	0.75	13.71	64.76	7.32	7.88	5.58
15	Tamil Nadu	0.35	7.32	71.49	5.29	10.87	4.69
16	Telangana	0.03	8.28	76.68	5.29	7.82	1.91
17	Uttar Pradesh	0.65	19.01	57.22	5.06	16.12	1.94
18	West Bengal	5.21	9.25	63.06	3.75	10.24	8.49
	<b>Sub Total-I</b>	<b>1.41</b>	<b>11.75</b>	<b>63.10</b>	<b>5.23</b>	<b>11.05</b>	<b>7.46</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.33	19.48	35.33	3.40	1.20	39.26
20	Assam	2.53	8.31	74.08	3.70	3.06	8.31
21	Himachal Pradesh	0.24	17.06	63.13	4.09	3.32	12.16
22	Jammu & Kashmir	0.10	5.81	75.76	2.16	3.52	12.64
23	Manipur	0.37	1.80	85.43	4.05	1.65	6.70
24	Meghalaya	0.43	18.78	74.14	4.00	1.14	1.51
25	Mizoram	3.59	13.01	67.94	7.13	2.63	5.70
26	Nagaland	0.19	1.05	77.62	11.18	0.42	9.54
27	Sikkim	1.07	22.36	55.88	3.71	1.18	15.80
28	Tripura	0.69	11.45	79.40	2.78	2.64	3.04
29	Uttarakhand	0.22	18.15	60.44	5.03	9.92	6.23
	<b>Sub Total-II</b>	<b>0.99</b>	<b>12.10</b>	<b>69.00</b>	<b>3.88</b>	<b>4.69</b>	<b>9.34</b>
	<b>All States</b>	<b>1.39</b>	<b>11.77</b>	<b>63.39</b>	<b>5.17</b>	<b>10.73</b>	<b>7.56</b>

## **2.2 Per Capita States' Own Tax Revenue**

The per capita States' Own Tax Revenue is also an important indicator to examine the financial position of a State. The State-wise analysis of per capita States' Own Tax Revenue has been done on the basis of per capita revenue collected from different taxes under States' Own Tax Revenue for the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) in the following paragraphs:-

### **2.2.1 Per capita States' Own Tax Revenue during 2014- 15 (Accounts)**

#### **Non-Special Category States**

The State-wise comparison of per capita revenue from different taxes under States' Own Tax Revenue in the non-special category States during 2014-15 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Gujarat (₹ 294.81) and minimum in Telangana (₹ 2.64). The per capita revenue from State Excise was maximum in Karnataka (₹ 2146.36) followed by Goa (₹ 1786.67), Punjab (₹ 1464.18) and Haryana (₹ 1299.79). The per capita State Excise was minimum in Gujarat (₹ 21.85) again due to the same reason of prohibition as already explained in the previous paragraphs. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 766.44) and maximum in Goa (₹ 12399.07). It was ₹ 7113.58 in Haryana. The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1205.87) followed by Karnataka (₹ 706.31), Andhara Pradesh (₹ 702.37), Kerala (₹ 695.57), Tamil Nadu (₹ 504.47) and Punjab (₹ 480.46). It was minimum in Bihar (₹ 85.80). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 4398.93) followed by Maharashtra (₹ 1694.34), Haryana (₹ 1164.31), Tamil Nadu (₹ 1101.76) and Karnataka (₹ 1092.67).

#### **Special Category States**

In the special category States, the per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 102.67) followed by Mizoram (₹ 92.17), Assam (₹ 43.26), Arunachal Pradesh (₹ 39.93) and Uttarakhand (₹ 36.35). In the remaining special category States, it was less than ₹ 28.00. The per capita revenue from State Excise ranged from ₹ 23.50 in Nagaland to ₹ 2189.33 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1301.60 in Arunachal Pradesh to ₹ 5084.13 in Himachal Pradesh. In these special category States, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 364.54) and minimum in Manipur (₹ 71.62). The per capita revenue from Stamps and Registration fees was less than ₹ 97.00 in all the special category States except in Sikkim (₹ 112.83), Jammu & Kashmir (₹ 183.69), Himachal Pradesh (₹ 264.69) and Uttarakhand (₹ 661.17).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2014-15 (Accounts) is given in Table 2.2.1. The graphic presentation of per capita revenue from different taxes of the major States has also been given.

### **2.2.2 Per capita States' Own Tax Revenue during 2015-16 (RE)**

#### **Non -Special Category States**

The examination of per capita revenue from different taxes under States' Own Tax Revenue indicates that the per capita revenue collected from Land Revenue during 2015-16 (RE) was maximum in Goa (₹ 1036.87) and minimum in Telangana (₹ 3.41) in the non-special category States. The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 2327.72) followed by Goa (₹ 2000.00), Punjab (₹ 1734.69) and Haryana (₹ 1691.70). The per capita revenue from State Excise was minimum in Gujarat (₹ 21.45). The per capita revenue receipts from Sales Tax ranged from ₹ 888.27 in Bihar to ₹ 13782.27 in Goa. It was ₹ 9259.26 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 1136.80) and minimum in Bihar (₹ 117.60). It was ₹ 487.41 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 3896.40) and minimum in Jharkhand (₹ 221.61).

#### **Special Category States**

The per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 98.43) followed by Mizoram (₹ 67.17), Arunachal Pradesh (₹ 54.07), Assam (₹ 53.65) and Tripura (₹ 30.77) amongst the States of special category. In the remaining special category States, it was less than ₹ 22.00. The per capita revenue receipts from State Excise ranged from ₹ 25.00 in Nagaland to ₹ 1928.57 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1254.20 in Arunachal Pradesh to ₹ 5697.07 in Uttarakhand. In the special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 399.08) and minimum in Manipur (₹ 87.69). The per capita revenue from Stamps and Registration fees in all the special category States was less than ₹ 98.00 except in Uttarakhand (₹ 823.14), Himachal Pradesh (₹ 299.17), Jammu & Kashmir (₹ 188.37) and Sikkim (₹109.86).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2015-16 (RE) is given in Table 2.2.2. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

### **2.2.3 Per capita States' Own Tax Revenue during 2016-17 (BE)**

#### **Non- Special Category States**

The State-wise comparison of per capita States' Own Tax Revenue during 2016-17 (BE) indicates that the per capita revenue from Land Revenue during 2016-17 (BE) was estimated to be maximum in Goa (₹ 1040.07) and minimum in Telangana (₹ 4.36). The per capita revenue from State Excise was estimated to be maximum in Karnataka (₹ 2493.96) followed by Goa (₹ 2385.73), Haryana (₹ 1916.64), Punjab (₹1888.89), Chhattisgarh (₹ 1353.15) and Telangana (₹ 1269.01). As already observed in the discussion of 2014-15 (Accounts) and 2015-16 (RE), the per capita revenue from State Excise was estimated again as minimum in Gujarat (₹ 23.17). The per capita revenue from Sales Tax ranged from ₹ 1194.32 in Bihar to ₹ 17495.67 in Goa. It was ₹ 10492.70 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 1516.33) and minimum in Bihar (₹ 127.77). It was estimated as ₹ 528.32 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 4523.27) followed by Maharashtra (₹ 1941.27). It was estimated as minimum in Odisha (₹ 229.49).

#### **Special Category States**

In the special category States, the per capita revenue receipts from Land revenue was estimated to be maximum in Assam (₹ 116.35) followed by Mizoram (₹ 99.17), Sikkim (₹ 98.43), Arunachal Pradesh (₹ 55.75), Tripura (₹ 25.00) and Himachal Pradesh (₹ 24.67). In the remaining special category States, it was estimated to be less than ₹ 25.00. The per capita revenue from State Excise ranged from ₹ 27.00 in Nagaland to ₹ 2063.57 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1480.81 in Arunachal Pradesh to ₹ 6597.38 in Uttarakhand. The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 90.00 in Manipur to ₹ 549.55 in Uttarakhand. The per capita revenue receipts from Stamps and Registration fees was estimated to be less than ₹ 141.00 except in Uttarakhand (₹ 1083.19), Himachal Pradesh (₹ 339.41) and Jammu & Kashmir (₹ 230.50).

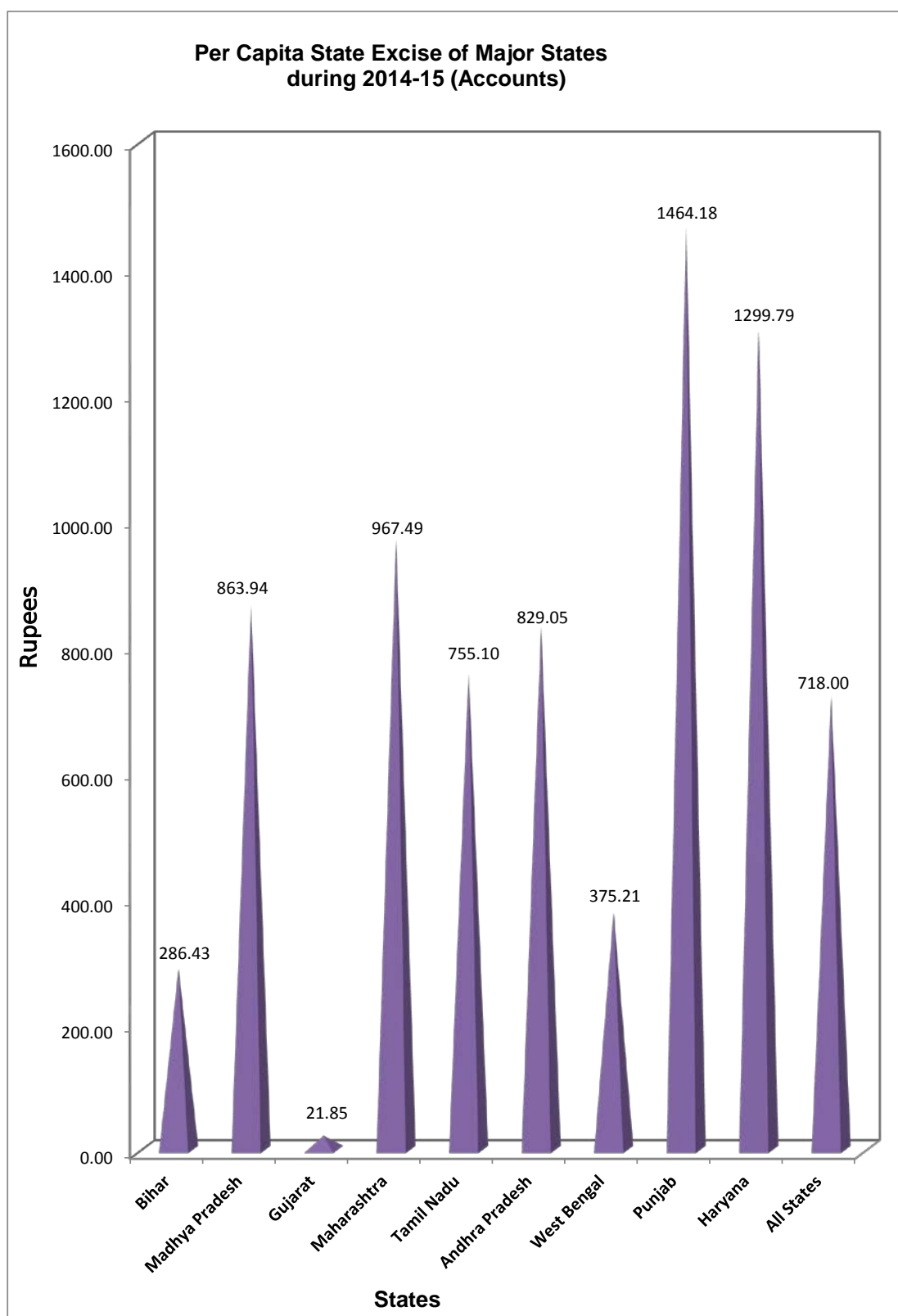
The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2016-17 (BE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

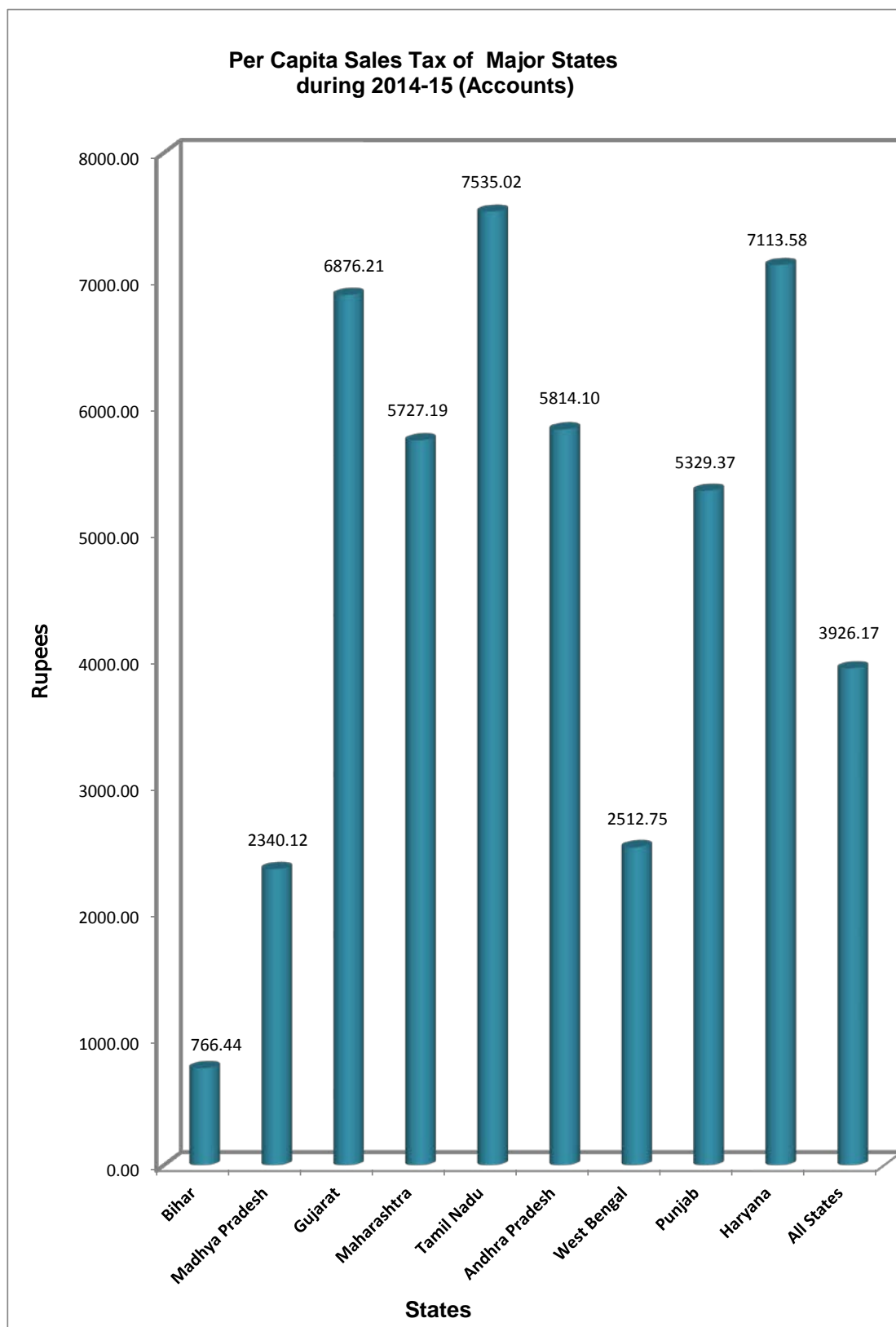
**Table 2.2.1**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2014-2015 (Accounts)**

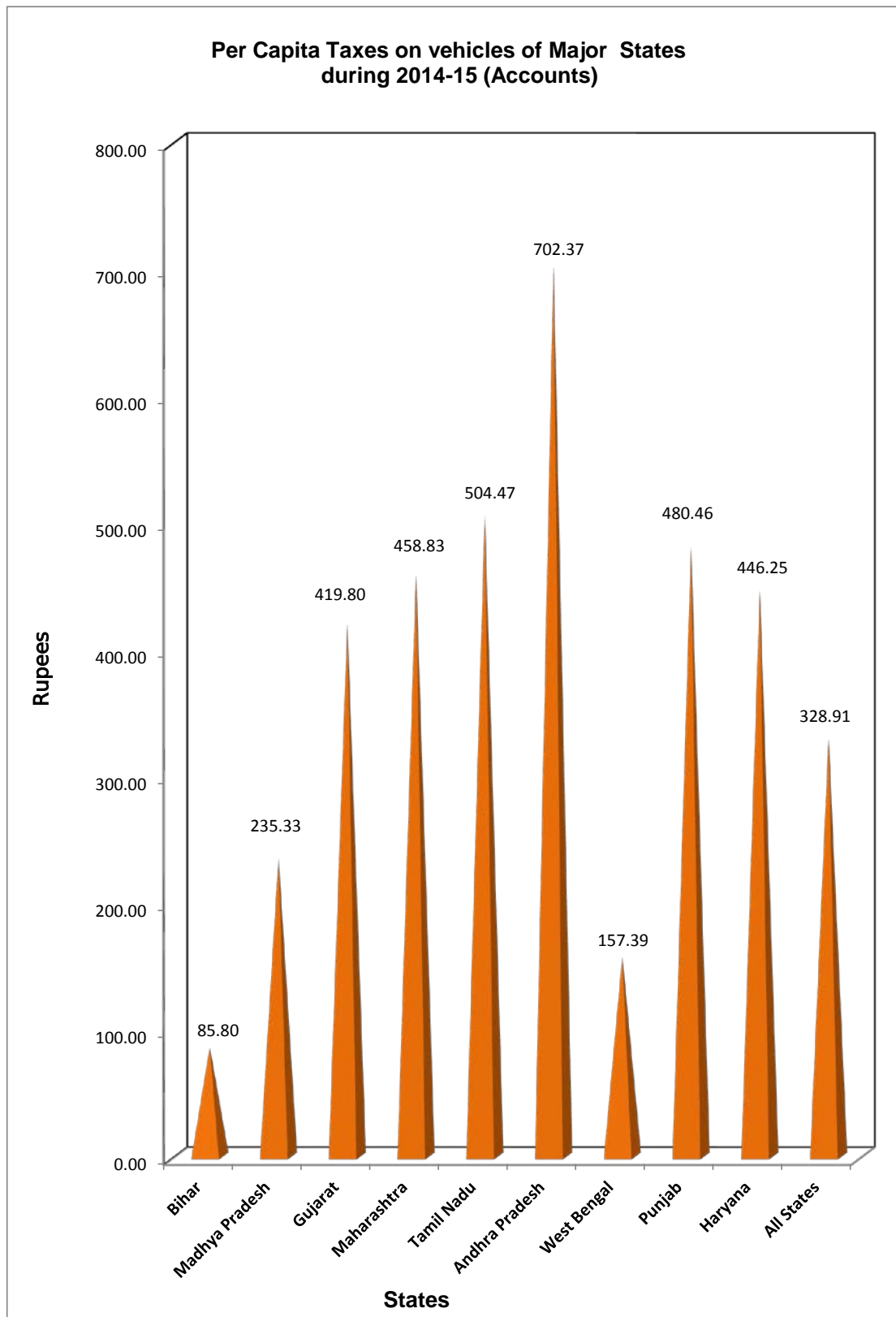
(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	11.75	829.05	5814.10	702.37	618.93	141.52
2	Bihar	24.68	286.43	766.44	85.80	240.38	444.02
3	Chhattisgarh	121.01	1055.64	3076.14	256.74	373.48	849.57
4	Goa	169.20	1786.67	12399.07	1205.87	4398.93	6013.00
5	Gujarat	294.81	21.85	6876.21	419.80	857.22	1084.61
6	Haryana	5.72	1299.79	7113.58	446.25	1164.31	320.37
7	Jharkhand	23.60	209.08	2279.58	186.55	149.91	74.96
8	Karnataka	28.88	2146.36	5954.28	706.31	1092.67	986.01
9	Kerala	40.89	522.77	8208.33	695.57	782.06	112.87
10	Madhya Pradesh	31.37	863.94	2340.12	235.33	502.29	745.28
11	Maharashtra	108.01	967.49	5727.19	458.83	1694.34	811.88
12	Odisha	147.07	463.61	2691.74	207.36	182.28	824.64
13	Punjab	16.31	1464.18	5329.37	480.46	853.16	673.84
14	Rajasthan	39.32	761.00	3292.90	385.54	434.45	355.57
15	Tamil Nadu	22.47	755.10	7535.02	504.47	1101.76	444.37
16	Telangana	2.64	802.20	6320.22	462.19	621.97	158.87
17	Uttar Pradesh	24.78	633.58	2017.60	178.43	554.67	76.49
18	West Bengal	238.05	375.21	2512.75	157.39	438.93	400.26
	<b>Sub Total-I</b>	<b>72.01</b>	<b>731.23</b>	<b>3986.89</b>	<b>340.06</b>	<b>706.53</b>	<b>480.61</b>
<b>Special Category</b>							
19	Arunachal Pradesh	39.93	399.13	1301.60	118.53	25.53	1196.33
20	Assam	43.26	202.12	2234.42	110.80	57.30	224.38
21	Himachal Pradesh	23.44	1450.19	5084.13	305.69	264.69	1122.07
22	Jammu & Kashmir	10.80	345.24	3408.53	98.03	183.69	645.52
23	Manipur	4.90	32.14	1494.24	71.62	26.76	152.55
24	Meghalaya	0.25	472.31	2269.38	123.06	30.94	39.06
25	Mizoram	92.17	40.92	1766.25	141.92	31.00	148.83
26	Nagaland	3.75	23.50	1471.45	232.30	9.65	202.45
27	Sikkim	102.67	2189.33	4701.67	323.50	112.83	1362.50
28	Tripura	27.59	356.31	2332.85	92.54	96.31	105.36
29	Uttarakhand	36.35	1376.54	5060.04	364.54	661.17	222.18
	<b>Sub Total-II</b>	<b>31.27</b>	<b>522.22</b>	<b>3027.74</b>	<b>164.06</b>	<b>177.24</b>	<b>385.81</b>
	<b>All States</b>	<b>69.43</b>	<b>718.00</b>	<b>3926.17</b>	<b>328.91</b>	<b>673.02</b>	<b>474.61</b>

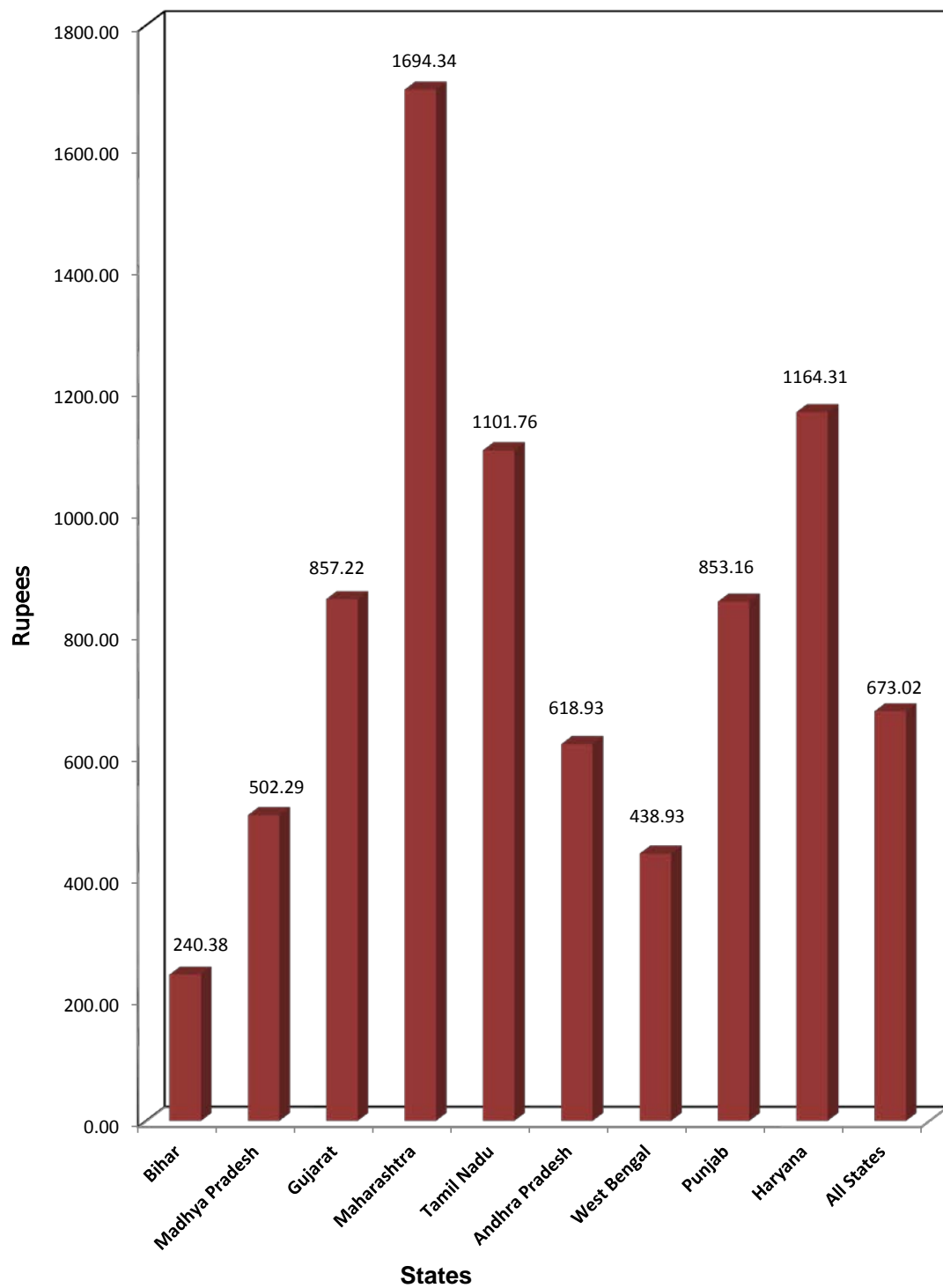








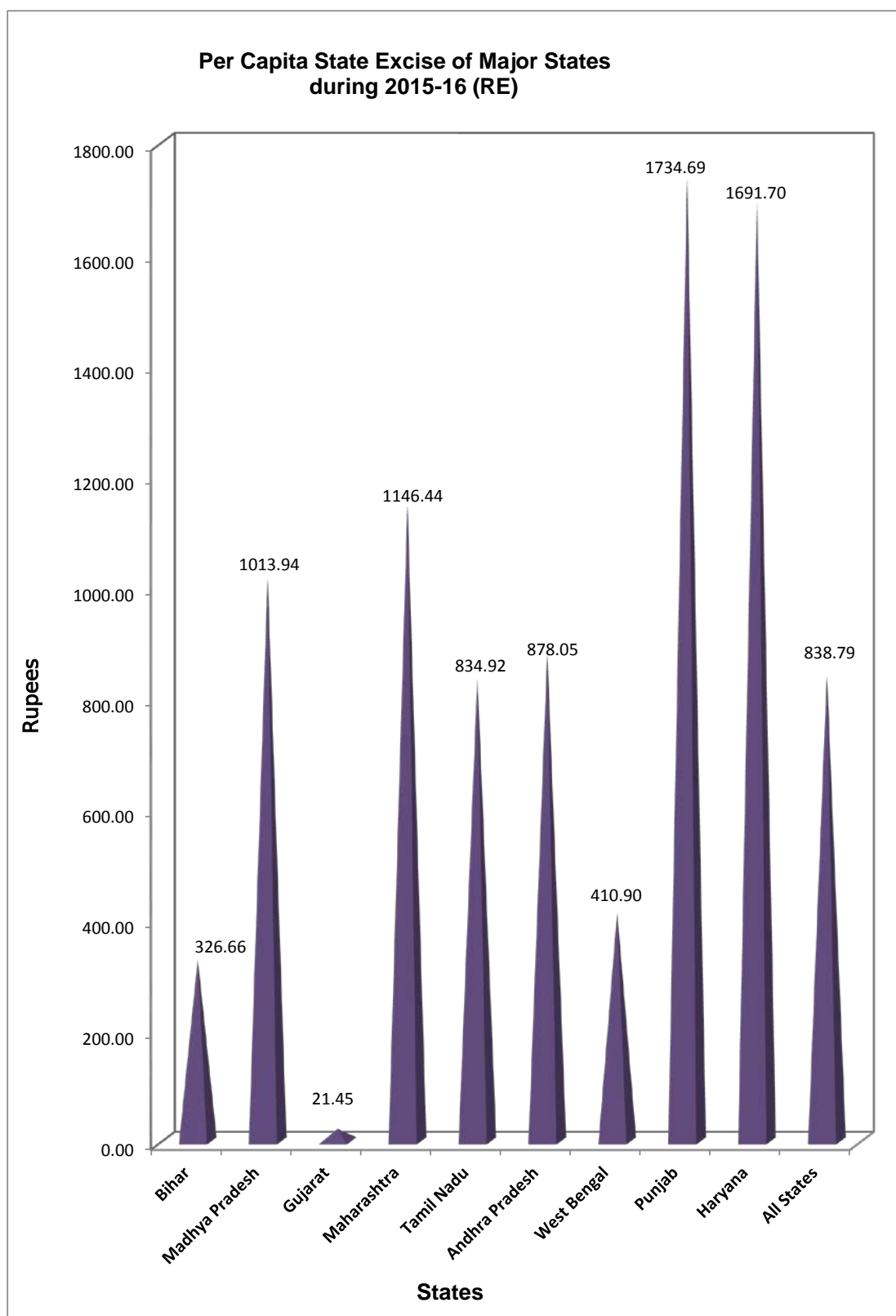
**Per Capita Stamps & Registration fees of Major States  
during 2014-15 (Accounts)**



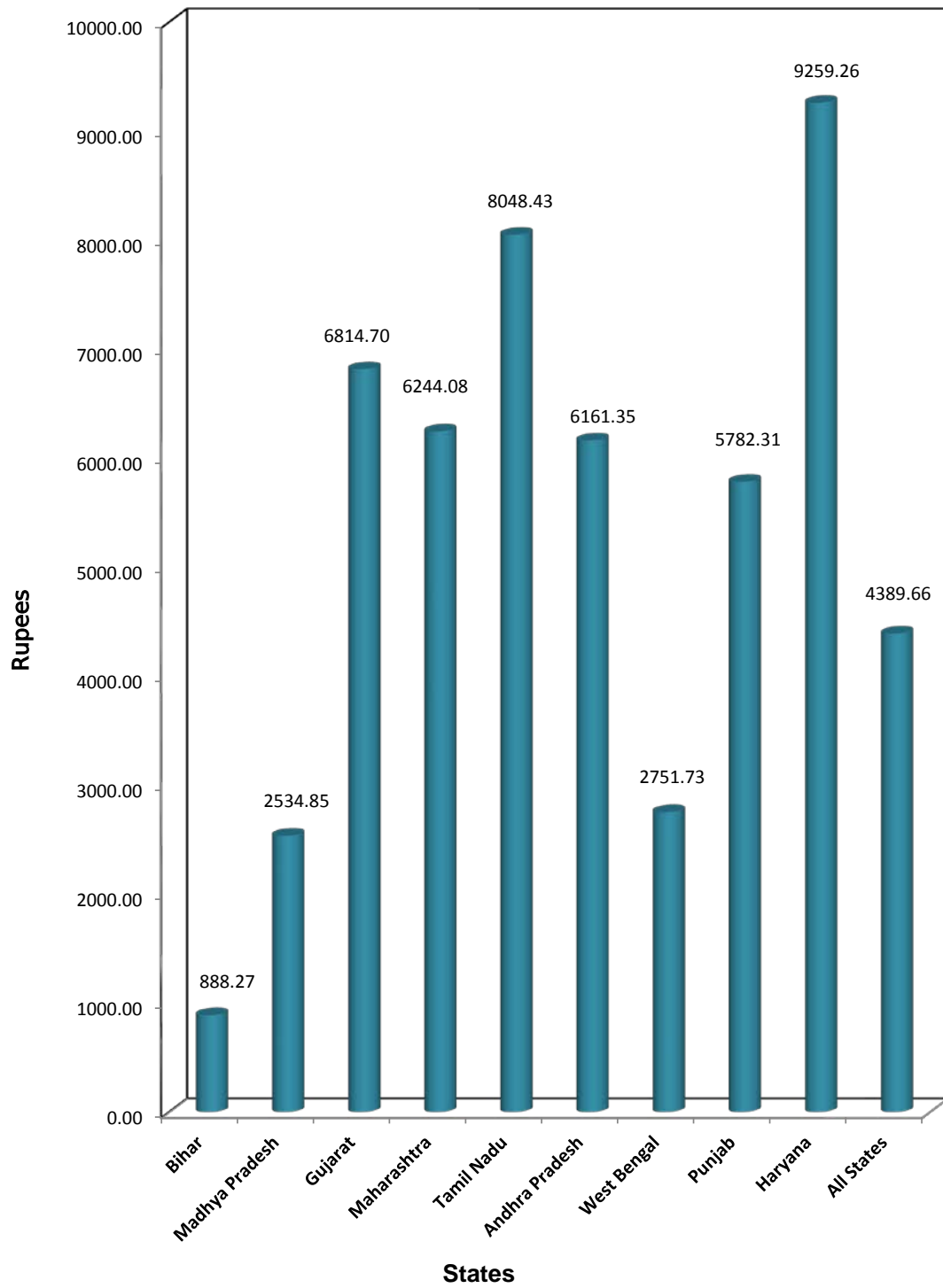
**Table 2.2.2**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2015-2016 (RE)**

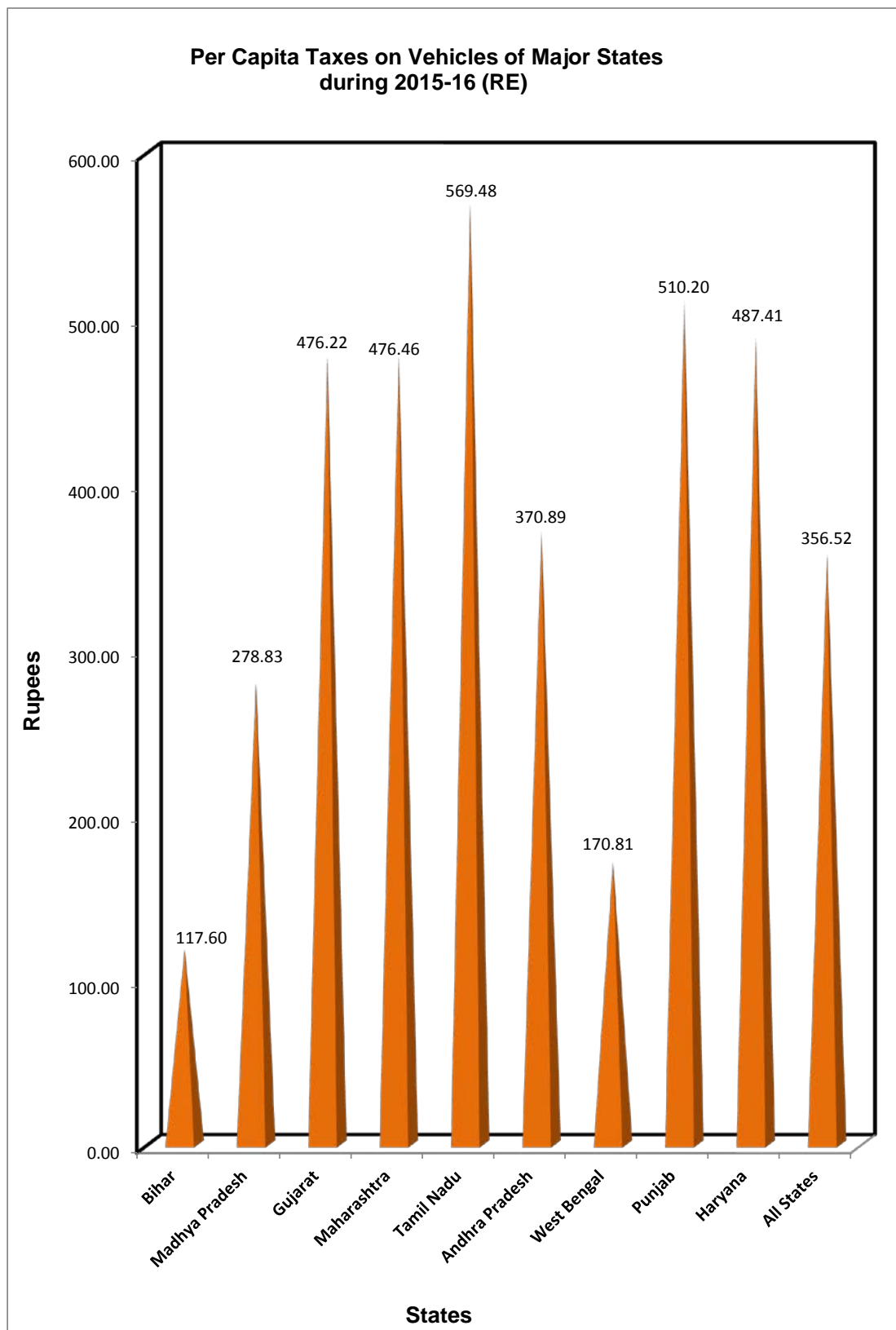
(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	118.49	878.05	6161.35	370.89	656.66	149.16
2	Bihar	26.13	326.66	888.27	117.60	300.52	575.66
3	Chhattisgarh	196.43	1383.04	4151.69	339.29	518.03	1111.03
4	Goa	1036.87	2000.00	13782.27	1136.80	3896.40	5039.27
5	Gujarat	371.04	21.45	6814.70	476.22	912.67	1098.71
6	Haryana	6.11	1691.70	9259.26	487.41	1147.00	349.22
7	Jharkhand	55.40	332.41	2984.76	249.31	221.61	102.73
8	Karnataka	33.79	2327.72	6219.62	735.07	1240.43	1015.84
9	Kerala	48.08	611.82	9147.56	832.07	891.36	164.62
10	Madhya Pradesh	44.36	1013.94	2534.85	278.83	506.97	806.08
11	Maharashtra	159.01	1146.44	6244.08	476.46	1799.16	1093.36
12	Odisha	105.62	537.08	2832.58	240.00	509.44	651.69
13	Punjab	21.12	1734.69	5782.31	510.20	918.37	732.15
14	Rajasthan	42.72	847.80	3905.21	440.59	460.61	400.53
15	Tamil Nadu	33.66	834.92	8048.43	569.48	1229.78	522.39
16	Telangana	3.41	1195.72	9187.90	690.14	938.03	248.23
17	Uttar Pradesh	26.01	758.76	2281.02	201.96	643.26	74.22
18	West Bengal	252.46	410.90	2751.73	170.81	454.70	388.68
	<b>Sub Total-I</b>	<b>92.13</b>	<b>854.54</b>	<b>4446.03</b>	<b>367.37</b>	<b>792.87</b>	<b>539.80</b>
<b>Special Category</b>							
19	Arunachal Pradesh	54.07	609.80	1254.20	138.33	48.73	1595.80
20	Assam	53.65	250.66	2754.46	137.41	71.06	278.26
21	Himachal Pradesh	21.75	1580.18	5468.07	391.53	299.17	1122.01
22	Jammu & Kashmir	6.29	351.45	4336.96	133.04	188.37	772.33
23	Manipur	8.62	41.24	1724.14	87.69	35.41	154.14
24	Meghalaya	14.45	588.33	2322.30	125.15	38.15	49.70
25	Mizoram	67.17	354.17	1819.17	170.67	27.00	150.83
26	Nagaland	4.45	25.00	1692.15	255.00	9.90	239.55
27	Sikkim	98.43	1928.57	4678.57	301.00	109.86	1344.57
28	Tripura	30.77	384.62	2666.67	102.56	97.44	109.38
29	Uttarakhand	15.55	1650.76	5697.07	399.08	823.14	270.65
	<b>Sub Total-II</b>	<b>32.64</b>	<b>605.12</b>	<b>3553.27</b>	<b>195.48</b>	<b>209.28</b>	<b>445.71</b>
	<b>All States</b>	<b>88.38</b>	<b>838.79</b>	<b>4389.66</b>	<b>356.52</b>	<b>756.02</b>	<b>533.85</b>



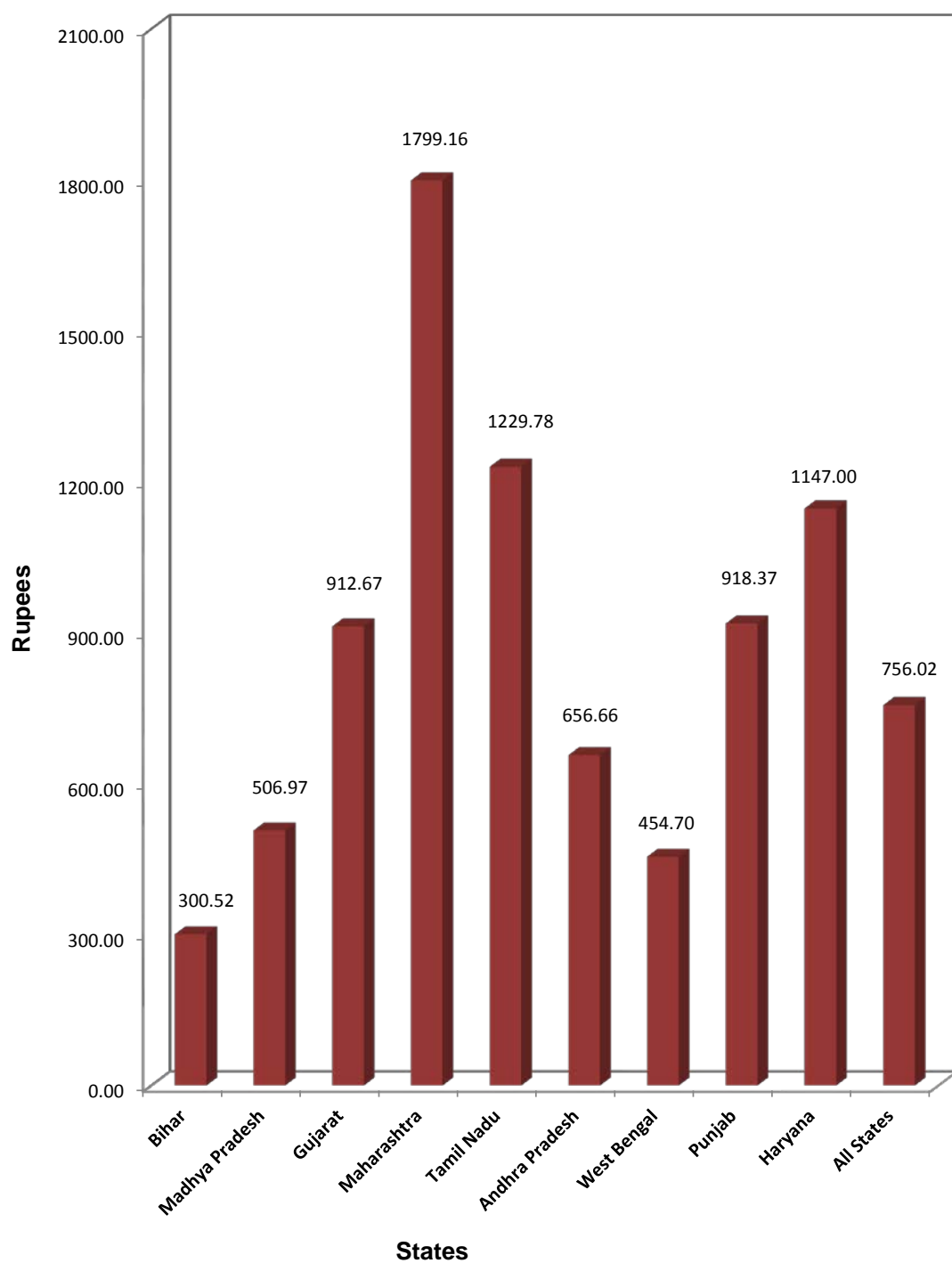
**Per Capita Sales Taxes of Major States  
during 2015-16 (RE)**







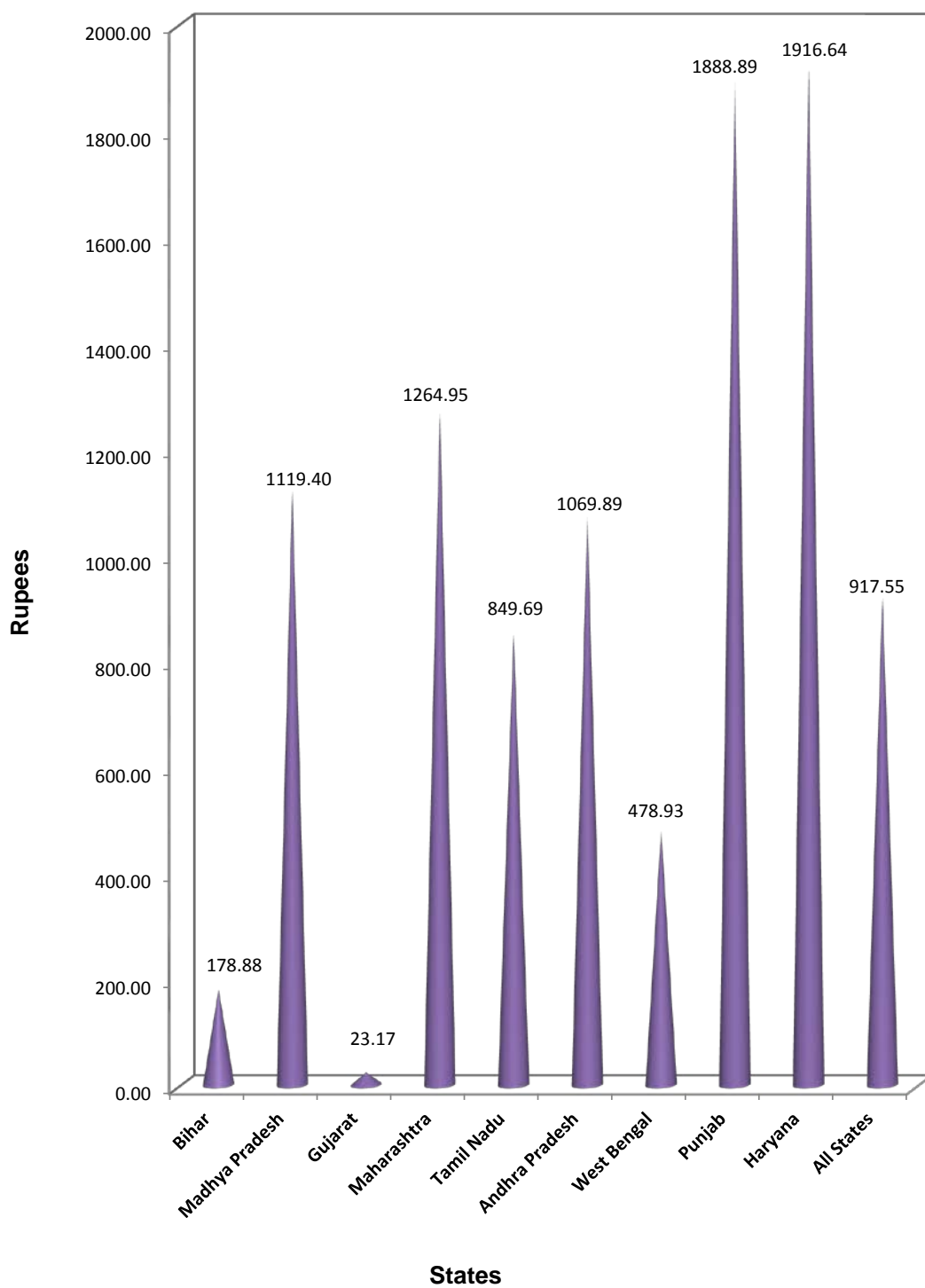
**Per Capita Stamps & Registration fees of Major States  
during 2015-16 (RE)**



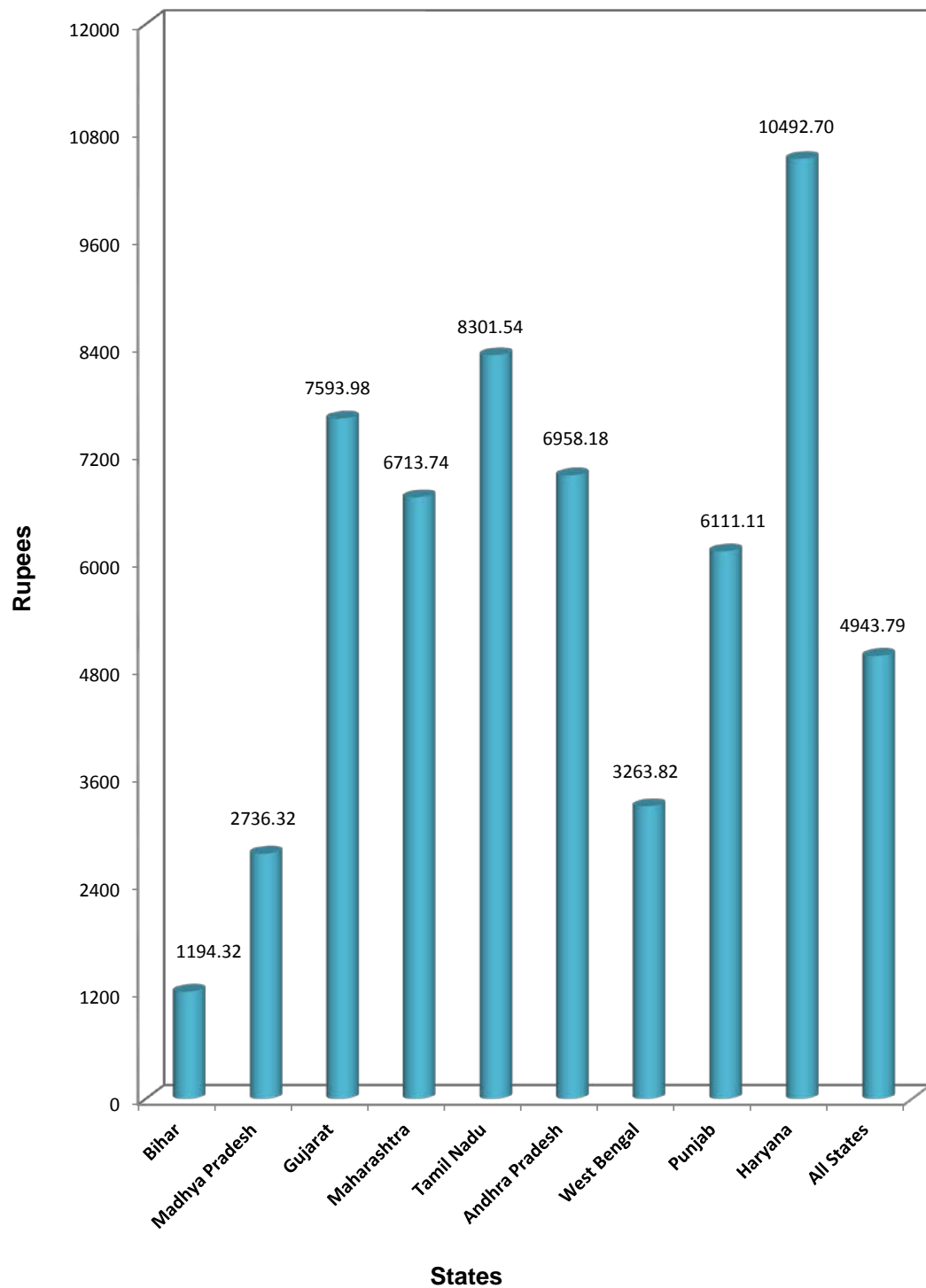
**Table 2.2.3**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2016-2017 (BE)**

(in ₹)							
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	117.29	1069.89	6958.18	448.33	962.83	168.03
2	Bihar	28.11	178.88	1194.32	127.77	323.68	679.64
3	Chhattisgarh	192.31	1353.15	4170.76	333.60	519.23	1110.71
4	Goa	1040.07	2385.73	17495.67	1516.33	4523.27	5814.67
5	Gujarat	400.78	23.17	7593.98	526.62	984.96	1202.80
6	Haryana	6.62	1916.64	10492.70	528.32	1350.36	376.71
7	Jharkhand	108.70	407.61	3451.90	298.91	244.57	121.41
8	Karnataka	35.68	2493.96	7024.79	779.46	1374.62	959.84
9	Kerala	60.16	698.94	10919.24	993.15	1011.49	198.55
10	Madhya Pradesh	62.19	1119.40	2736.32	310.95	559.70	995.02
11	Maharashtra	263.82	1264.95	6713.74	556.47	1941.27	1144.04
12	Odisha	130.82	665.19	3019.07	272.73	229.49	826.83
13	Punjab	22.76	1888.89	6111.11	555.56	909.09	797.89
14	Rajasthan	52.36	956.81	4517.67	510.47	549.74	389.40
15	Tamil Nadu	40.37	849.69	8301.54	613.82	1262.25	544.61
16	Telangana	4.36	1269.01	11752.38	810.06	1198.88	292.24
17	Uttar Pradesh	29.89	871.83	2624.11	232.06	739.11	88.89
18	West Bengal	269.43	478.93	3263.82	194.03	529.98	439.51
	<b>Sub Total-I</b>	<b>111.51</b>	<b>929.96</b>	<b>4995.11</b>	<b>414.22</b>	<b>874.36</b>	<b>590.79</b>
<b>Special Category</b>							
19	Arunachal Pradesh	55.75	816.38	1480.81	142.69	50.25	1645.69
20	Assam	116.35	382.22	3406.67	169.94	140.82	382.32
21	Himachal Pradesh	24.67	1745.56	6459.82	418.81	339.41	1243.75
22	Jammu & Kashmir	6.52	380.14	4953.90	141.49	230.50	826.38
23	Manipur	8.33	40.00	1900.00	90.00	36.67	149.00
24	Meghalaya	16.15	700.71	2766.09	149.06	42.59	56.44
25	Mizoram	99.17	359.00	1875.00	196.67	72.67	157.33
26	Nagaland	4.90	27.00	2000.00	288.15	10.70	245.85
27	Sikkim	98.43	2063.57	5157.14	342.86	109.14	1458.29
28	Tripura	25.00	412.50	2860.00	100.00	95.00	109.53
29	Uttarakhand	24.11	1981.32	6597.58	549.55	1083.19	680.19
	<b>Sub Total-II</b>	<b>60.22</b>	<b>733.96</b>	<b>4184.96</b>	<b>235.29</b>	<b>284.46</b>	<b>566.65</b>
	<b>All States</b>	<b>108.26</b>	<b>917.55</b>	<b>4943.79</b>	<b>402.89</b>	<b>836.99</b>	<b>589.26</b>

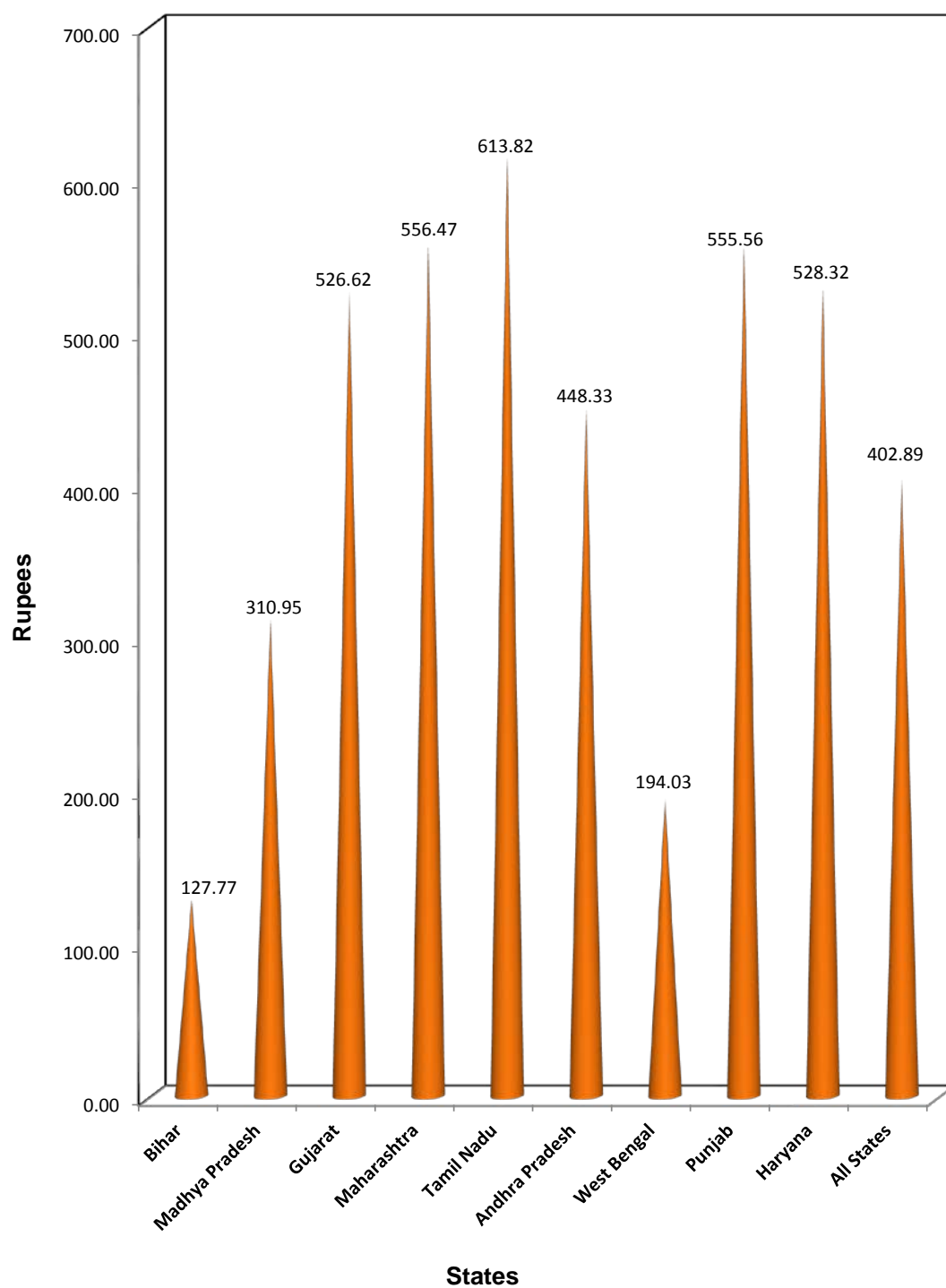
**Per Capita State Excise of Major States  
during 2016-17 (BE)**



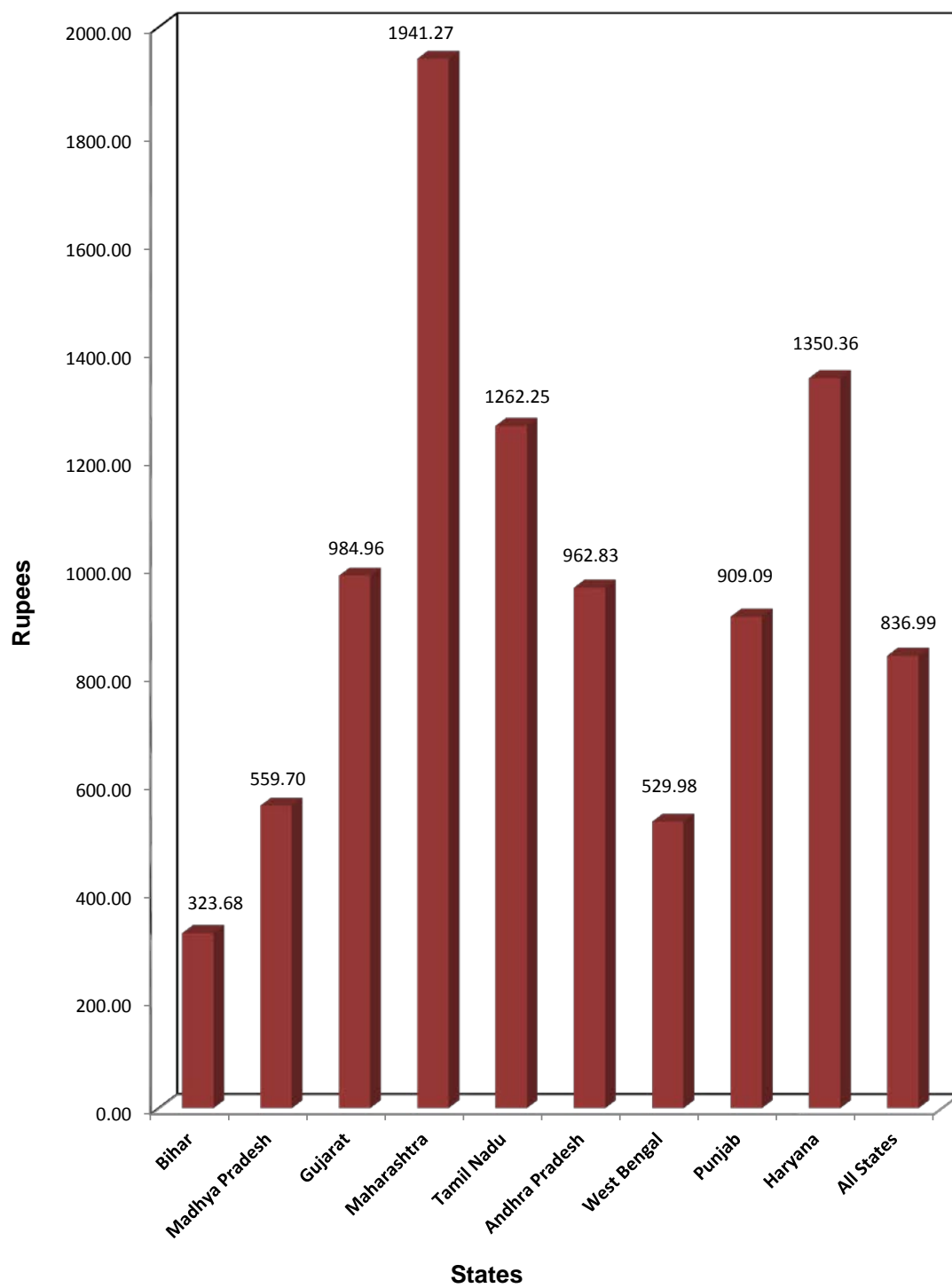
**Per Capita Sales Taxes of Major States  
during 2016-17 (BE)**



**Per Capita Taxes on Vehicle of Major States  
during 2016-17 (BE)**



**Per Capita Stamps & Registration fees of Major States  
during 2016-17 (BE)**



## **2.3 Total Revenue Receipts**

The analysis of total revenue receipts has been done for all the States of both non-special and special categories during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) in the following paragraphs:-

### **2.3.1 Total revenue receipts during 2014-15 (Accounts)**

Out of the total revenue receipts of ₹ 1591583.45 crore of all 29 States during 2014-15 (Accounts), 57.99 percent was collected by the States themselves, constituting 48.96 percent as States' Own Tax revenue and 9.03 percent as States' Own Non-Tax Revenue. The remaining 42.01 percent was received from the Centre in the form of share in Central Taxes (21.23 percent) and Grants (20.78 percent).

#### **Non-Special Category States**

The analysis of total revenue receipts reveals that the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (80.92 percent) followed by Haryana (79.04 percent), Maharashtra (77.17 percent), Gujarat (77.06 percent), Kerala (73.37 percent), Punjab (72.91 percent) and Karnataka (71.89 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (28.45 percent) 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 (8.70 percent) whereas it was 10.66 percent in Maharashtra, 11.19 percent in Gujarat, 11.71 percent in Goa and 12.05 percent in Punjab. Bihar received the maximum share (47.14 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum (24.42 percent) in Bihar followed by West Bengal (24.14 percent), Andhra Pradesh (24.02 percent) and Chhattisgarh (23.69 percent). The percentage share of Grants from the Centre was minimum (7.37 percent) in Goa.

The major share of total revenues in Haryana State (79.04 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 20.96 percent of the total revenue of Haryana State came from the Share in Central Taxes and Grants from the Centre. The States namely Bihar, Jharkhand, West Bengal, Uttar Pradesh and Odisha received 71.55 percent, 53.48 percent, 52.56 percent, 51.35 percent and 51.05 percent, respectively of their total revenues from the Centre in the form of share in Central Taxes and Grants. The remaining States of this category received about 19 percent to 47 percent of their total revenue from the Centre in the form of share in Central taxes and Grants.

## **Special Category States**

In the special category States, the percentage of both State's Own Tax Revenue and State's Own Non-Tax Revenue to its total revenue receipts was less than 32 percent in all the special category States except Uttarakhand (46.67 percent) and Himachal Pradesh (44.96 percent). The major sources of revenues in these special category States were Grants from the Centre and share in Central Taxes. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived 53 percent to 71 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received about 80 percent to 91 percent from the two sources. However, the small State Sikkim derived 72.53 percent of its total revenues from the Central Grants and share in Central Taxes.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2014-15 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b).

### **2.3.2 Total revenue receipts during 2015-16 (RE)**

Out of the total revenue receipts of ₹ 1958127.06 crore of all States during 2015-16 (RE), 53.85 percent was collected by the States themselves constituting 45.50 percent as States' Own Tax Revenue and 8.35 percent as States' Own Non-Tax Revenue. The remaining 46.15 percent was received from the Centre in the form of share in Central Taxes (26.39 percent) and Grants (19.75 percent).

## **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 Haryana (74.37 percent) followed by Maharashtra (73.20 percent), Gujarat (72.06 percent), Punjab (71.43 percent), Goa (71.07 percent), Tamil Nadu (69.03 percent), Karnataka (68.78 percent) and Kerala (68.70 percent). Bihar collected the minimum percentage of revenue (27.60 percent) in all the non-special category States. The revenue received in the form of share in Central Taxes to its total revenue receipts was minimum in Haryana (10.15 percent) whereas it was 14.20 percent in Maharashtra, 15.29 percent in Tamil Nadu, 15.54 percent in Gujarat and 15.88 percent in Telangana. Bihar received the maximum percentage of share (50.65 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (7.20 percent) in Goa whereas it was 10.84 percent in Karnataka, 11.00 percent in Punjab, 12.39 percent in Gujarat, 12.60 percent in Maharashtra and 12.82 percent in Kerala. The share of Grants from the Centre was maximum (25.00 percent) in West Bengal.



The major share of total revenues in Haryana State (74.37 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 25.63 percent of the total revenue of Haryana State came from the share in Central Taxes and Grants from the Centre. The States namely Bihar, West Bengal, Odisha, Jharkhand, Uttar Pradesh, Madhya Pradesh, Chhattisgarh and Rajasthan received 72.40 percent, 58.90 percent, 57.10 percent, 56.52 percent, 55.92 percent, 54.45 percent, 48.68 percent and 46.12 percent respectively of their total revenues from the Central Government in the form of share in Central Taxes and Grants. The remaining States of this category received about 26 percent to 44 percent of their total revenue from the Centre in the form of share in Central taxes and Grants.

### **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 28 percent except Assam, Himachal Pradesh and Uttarakhand where it was 33.07 percent, 35.23 percent and 45.47 percent respectively. The major sources of revenue in these special category States were Grants from the Centre and share in Central Taxes. The major hilly States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues ranging from about 55 percent to 72 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received about 84 percent to 92 percent. However, in another small State Sikkim, the share of these two Central sources in the total State revenue was 80.29 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2015-16 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b).

### **2.3.3 Total revenue receipts during 2016-17 (BE)**

Out of the total revenue receipts of ₹ 2257382.50 crore estimated by all the States during 2016-17 (BE), 53.57 percent was to be collected by the States themselves, constituting 44.93 percent as States' Own Tax Revenue and 8.64 percent as States' Own Non-Tax Revenue. The remaining 46.43 percent was estimated to be received from the Centre in the form of share in Central Taxes (25.74 percent) and Grants from the Centre (20.69 percent).

### **Non-Special Category States**

The State-wise comparison of total revenue receipts in the non-special category States during 2016-17 (BE) shows that the percentage of revenue receipts estimated to be collected by a State to its total revenue receipts was maximum in Haryana (77.05 percent) followed by Maharashtra (74.34 percent), Goa (72.62 percent), Gujarat (72.01 percent),

Telangana (71.75 percent), Kerala (69.69 percent), Karnataka (68.89 percent), Punjab (68.46 percent) and Tamil Nadu (67.77 percent). The revenue receipts estimated by the remaining States was more than 41 percent in all the non-special category States except Bihar (25.76 percent). 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 (9.83 percent) in Haryana whereas it was 13.83 percent in Telangana, 14.35 percent in Maharashtra, 15.53 percent in Tamil Nadu, 15.92 percent in Gujarat and 16.88 percent in Kerala. Bihar received the maximum percentage of share (46.84 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Goa (7.12 percent) whereas it was 10.47 percent in Karnataka, 11.31 percent in Maharashtra, 12.07 percent in Gujarat, 13.12 percent in Haryana and 13.43 percent in Kerala. The percentage share of Grants from the Centre was maximum (27.40 percent) in Bihar.

The major share of total revenue receipts in Haryana (77.05 percent) was estimated to be received from States' Own Tax Revenue and States' Own Non-Tax Revenue whereas the receipt share in Central Taxes and Grants from the Centre for Haryana was estimated as only 22.95 percent of total State revenue. In the States namely Bihar, West Bengal, Odisha, Uttar Pradesh, Jharkhand and Madhya Pradesh, the revenue from the Centre in the form of share in Central Taxes and Grants was estimated to be 74.24 percent, 58.73 percent, 57.73 percent, 55.43 percent, 54.31 percent and 54.02 percent respectively of their total revenue. In the remaining States of this category, the estimated share of revenue from the Centre varied from about 26 percent to 47 percent.

### **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 33 percent except Uttarakhand (46.20 percent) Himachal Pradesh (34.78 percent). The major sources of revenue in the special category States were Grants from the Centre and share in Central Taxes. In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand about 54 percent to 74 percent of the total State revenue was estimated to come from these two sources. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura, the share of these two Central sources in total State revenue ranged from about 79 percent to 93 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2016-17 (BE) are given in Tables 2.3.3(a) and 2.3.3(b), respectively.

**Table 2.3.1 (a)**  
**Revenue Receipts from various sources of States**  
**during 2014-2015 (Accounts)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	42618.02	10975.98	53594.00	15299.24	21779.21	37078.45
2	Bihar	20750.21	1557.98	22308.19	36963.07	19146.26	56109.33
3	Chhattisgarh	15707.26	4874.71	20581.97	8363.03	8987.81	17350.84
4	Goa	3895.91	2325.62	6221.53	900.58	566.56	1467.14
5	Gujarat	61339.81	9542.61	70882.42	10296.35	10799.02	21095.37
6	Haryana	27634.57	4613.11	32247.68	3548.09	5002.88	8550.97
7	Jharkhand	10349.82	4335.06	14684.88	9487.01	7392.68	16879.69
8	Karnataka	70180.22	4688.24	74868.46	14654.25	14619.45	29273.70
9	Kerala	35232.50	7283.69	42516.19	7926.29	7507.99	15434.28
10	Madhya Pradesh	36567.13	10375.24	46942.37	24106.99	17591.44	41698.43
11	Maharashtra	115063.90	12580.89	127644.79	17630.00	20140.64	37770.64
12	Odisha	19828.30	8070.87	27899.17	16181.22	12917.50	29098.72
13	Punjab	25570.20	2879.73	28449.93	4702.97	5869.95	10572.92
14	Rajasthan	38672.92	13229.50	51902.42	19816.97	19607.50	39424.47
15	Tamil Nadu	78656.55	8350.60	87007.15	16824.03	18589.27	35413.30
16	Telangana	29288.31	6446.82	35735.13	8188.58	7118.10	15306.68
17	Uttar Pradesh	74172.42	19934.80	94107.22	66622.91	32691.48	99314.39
18	West Bengal	39412.00	1626.66	41038.66	24594.95	20880.64	45475.59
	<b>Sub Total-I</b>	<b>744940.05</b>	<b>133692.11</b>	<b>878632.16</b>	<b>306106.53</b>	<b>251208.38</b>	<b>557314.91</b>
<b>Special Category</b>							
19	Arunachal Pradesh	462.16	457.64	919.80	1109.97	7106.27	8216.24
20	Assam	9449.81	2412.89	11862.70	12283.71	14035.08	26318.79
21	Himachal Pradesh	5940.16	2081.45	8021.61	2644.17	7177.67	9821.84
22	Jammu & Kashmir	6333.94	1978.05	8311.99	4477.23	16149.36	20626.59
23	Manipur	516.84	183.73	700.57	1526.88	5770.82	7297.70
24	Meghalaya	939.20	343.29	1282.49	1381.69	3764.08	5145.77
25	Mizoram	266.53	241.96	508.49	910.66	4091.95	5002.61
26	Nagaland	388.62	270.61	659.23	1062.68	5929.04	6991.72
27	Sikkim	527.55	698.08	1225.63	809.32	2427.00	3236.32
28	Tripura	1174.27	195.64	1369.91	1730.13	6139.70	7869.83
29	Uttarakhand	8338.47	1110.44	9448.91	3792.30	7005.34	10797.64
	<b>Sub Total-II</b>	<b>34337.55</b>	<b>9973.78</b>	<b>44311.33</b>	<b>31728.74</b>	<b>79596.31</b>	<b>111325.05</b>
	<b>Total (I+II)</b>	<b>779277.60</b>	<b>143665.89</b>	<b>922943.49</b>	<b>337835.27</b>	<b>330804.69</b>	<b>668639.96</b>

**Table 2.3.1 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2014-2015 (Accounts)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	47.00	12.11	59.11	16.87	24.02	40.89
2	Bihar	26.46	1.99	28.45	47.14	24.42	71.55
3	Chhattisgarh	41.41	12.85	54.26	22.05	23.69	45.74
4	Goa	50.67	30.25	80.92	11.71	7.37	19.08
5	Gujarat	66.69	10.37	77.06	11.19	11.74	22.94
6	Haryana	67.73	11.31	79.04	8.70	12.26	20.96
7	Jharkhand	32.79	13.73	46.52	30.06	23.42	53.48
8	Karnataka	67.39	4.50	71.89	14.07	14.04	28.11
9	Kerala	60.80	12.57	73.37	13.68	12.96	26.63
10	Madhya Pradesh	41.25	11.70	52.96	27.20	19.85	47.04
11	Maharashtra	69.56	7.61	77.17	10.66	12.18	22.83
12	Odisha	34.79	14.16	48.95	28.39	22.66	51.05
13	Punjab	65.53	7.38	72.91	12.05	15.04	27.09
14	Rajasthan	42.35	14.49	56.83	21.70	21.47	43.17
15	Tamil Nadu	64.25	6.82	71.07	13.74	15.18	28.93
16	Telangana	57.38	12.63	70.01	16.04	13.95	29.99
17	Uttar Pradesh	38.35	10.31	48.65	34.44	16.90	51.35
18	West Bengal	45.56	1.88	47.44	28.43	24.14	52.56
	<b>Sub Total-I</b>	<b>51.88</b>	<b>9.31</b>	<b>61.19</b>	<b>21.32</b>	<b>17.49</b>	<b>38.81</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.06	5.01	10.07	12.15	77.78	89.93
20	Assam	24.75	6.32	31.07	32.17	36.76	68.93
21	Himachal Pradesh	33.29	11.67	44.96	14.82	40.23	55.04
22	Jammu & Kashmir	21.89	6.84	28.72	15.47	55.81	71.28
23	Manipur	6.46	2.30	8.76	19.09	72.15	91.24
24	Meghalaya	14.61	5.34	19.95	21.49	58.56	80.05
25	Mizoram	4.84	4.39	9.23	16.52	74.25	90.77
26	Nagaland	5.08	3.54	8.62	13.89	77.49	91.38
27	Sikkim	11.82	15.65	27.47	18.14	54.39	72.53
28	Tripura	12.71	2.12	14.83	18.72	66.45	85.17
29	Uttarakhand	41.18	5.48	46.67	18.73	34.60	53.33
	<b>Sub Total-II</b>	<b>22.06</b>	<b>6.41</b>	<b>28.47</b>	<b>20.39</b>	<b>51.14</b>	<b>71.53</b>
	<b>All States</b>	<b>48.96</b>	<b>9.03</b>	<b>57.99</b>	<b>21.23</b>	<b>20.78</b>	<b>42.01</b>

**Table 2.3.2 (a)**  
**Revenue Receipts from various sources of States**  
**during 2015-2016 (RE)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	44423.42	5341.34	49764.76	21893.80	17722.26	39616.06
2	Bihar	25655.85	1995.81	27651.66	50747.58	21784.53	72532.11
3	Chhattisgarh	21558.57	8625.31	30183.88	16213.36	12416.48	28629.84
4	Goa	4033.74	2329.11	6362.85	1946.27	644.28	2590.55
5	Gujarat	63307.01	11916.76	75223.77	16225.58	12935.09	29160.67
6	Haryana	34939.88	5344.54	40284.42	5496.22	8386.71	13882.93
7	Jharkhand	14245.85	6905.49	21151.34	16498.95	11000.00	27498.95
8	Karnataka	75568.27	5411.37	80979.64	23983.34	12767.89	36751.23
9	Kerala	39881.65	8911.02	48792.67	13121.77	9105.28	22227.05
10	Madhya Pradesh	40910.00	9707.31	50617.31	39705.78	20807.57	60513.35
11	Maharashtra	130476.16	14698.78	145174.94	28164.46	24981.51	53145.97
12	Odisha	21700.00	9000.00	30700.00	23573.75	17295.43	40869.18
13	Punjab	28514.60	4061.88	32576.48	8008.90	5018.11	13027.01
14	Rajasthan	45670.01	11871.64	57541.65	27915.93	21332.91	49248.84
15	Tamil Nadu	86537.71	8931.25	95468.96	21149.89	21687.35	42837.24
16	Telangana	43535.17	10721.94	54257.11	12595.20	12460.50	25055.70
17	Uttar Pradesh	86400.10	22788.60	109188.70	94313.46	44220.26	138533.72
18	West Bengal	42919.66	2142.01	45061.67	37163.93	27406.12	64570.05
	<b>Sub Total-I</b>	<b>850277.65</b>	<b>150704.16</b>	<b>1000981.81</b>	<b>458718.17</b>	<b>301972.28</b>	<b>760690.45</b>
<b>Special Category</b>							
19	Arunachal Pradesh	555.14	492.36	1047.50	7075.58	3284.90	10360.48
20	Assam	11841.98	2796.51	14638.49	16784.88	12839.76	29624.64
21	Himachal Pradesh	6395.55	2239.85	8635.40	3843.71	12035.09	15878.80
22	Jammu & Kashmir	7988.04	3454.96	11443.00	8087.88	21373.41	29461.29
23	Manipur	594.86	191.22	786.08	3238.08	4721.41	7959.49
24	Meghalaya	1035.57	312.17	1347.74	3370.84	3684.45	7055.29
25	Mizoram	310.68	269.83	580.51	2370.88	4583.76	6954.64
26	Nagaland	445.21	237.82	683.03	2540.72	5770.11	8310.83
27	Sikkim	592.27	364.42	956.69	1870.28	2026.70	3896.98
28	Tripura	1322.66	284.08	1606.74	3436.79	5777.57	9214.36
29	Uttarakhand	9653.32	2175.49	11828.81	5427.97	8756.04	14184.01
	<b>Sub Total-II</b>	<b>40735.28</b>	<b>12818.71</b>	<b>53553.99</b>	<b>58047.61</b>	<b>84853.20</b>	<b>142900.81</b>
	<b>Total (I+II)</b>	<b>891012.93</b>	<b>163522.87</b>	<b>1054535.80</b>	<b>516765.78</b>	<b>386825.48</b>	<b>903591.26</b>

**Table 2.3.2 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2015-2016 (RE)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	49.70	5.98	55.68	24.49	19.83	44.32
2	Bihar	25.61	1.99	27.60	50.65	21.74	72.40
3	Chhattisgarh	36.66	14.67	51.32	27.57	21.11	48.68
4	Goa	45.05	26.01	71.07	21.74	7.20	28.93
5	Gujarat	60.65	11.42	72.06	15.54	12.39	27.94
6	Haryana	64.50	9.87	74.37	10.15	15.48	25.63
7	Jharkhand	29.28	14.19	43.48	33.91	22.61	56.52
8	Karnataka	64.19	4.60	68.78	20.37	10.84	31.22
9	Kerala	56.16	12.55	68.70	18.48	12.82	31.30
10	Madhya Pradesh	36.81	8.74	45.55	35.73	18.72	54.45
11	Maharashtra	65.79	7.41	73.20	14.20	12.60	26.80
12	Odisha	30.32	12.58	42.90	32.94	24.17	57.10
13	Punjab	62.53	8.91	71.43	17.56	11.00	28.57
14	Rajasthan	42.77	11.12	53.88	26.14	19.98	46.12
15	Tamil Nadu	62.57	6.46	69.03	15.29	15.68	30.97
16	Telangana	54.89	13.52	68.41	15.88	15.71	31.59
17	Uttar Pradesh	34.88	9.20	44.08	38.07	17.85	55.92
18	West Bengal	39.15	1.95	41.10	33.90	25.00	58.90
.	<b>Sub Total-I</b>	<b>48.27</b>	<b>8.55</b>	<b>56.82</b>	<b>26.04</b>	<b>17.14</b>	<b>43.18</b>
<b>Special Category</b>							
19	Arunachal Pradesh	4.87	4.32	9.18	62.02	28.79	90.82
20	Assam	26.75	6.32	33.07	37.92	29.01	66.93
21	Himachal Pradesh	26.09	9.14	35.23	15.68	49.09	64.77
22	Jammu & Kashmir	19.53	8.45	27.98	19.77	52.25	72.02
23	Manipur	6.80	2.19	8.99	37.03	53.99	91.01
24	Meghalaya	12.32	3.71	16.04	40.11	43.85	83.96
25	Mizoram	4.12	3.58	7.70	31.46	60.83	92.30
26	Nagaland	4.95	2.64	7.59	28.25	64.16	92.41
27	Sikkim	12.20	7.51	19.71	38.53	41.76	80.29
28	Tripura	12.22	2.63	14.85	31.76	53.39	85.15
29	Uttarakhand	37.11	8.36	45.47	20.87	33.66	54.53
	<b>Sub Total-II</b>	<b>20.74</b>	<b>6.53</b>	<b>27.26</b>	<b>29.55</b>	<b>43.19</b>	<b>72.74</b>
	<b>All States</b>	<b>45.50</b>	<b>8.35</b>	<b>53.85</b>	<b>26.39</b>	<b>19.75</b>	<b>46.15</b>

**Table 2.3.3 (a)**  
**Revenue Receipts from various sources of States**  
**during 2016-2017 (BE)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	52318.01	5495.00	57813.01	24637.36	26849.49	51486.85
2	Bihar	29730.27	2358.11	32088.38	58359.72	34142.14	92501.86
3	Chhattisgarh	21964.10	7420.15	29384.25	18650.17	13392.26	32042.43
4	Goa	4916.36	2811.49	7727.85	2156.77	757.34	2914.11
5	Gujarat	71369.88	12428.04	83797.92	18520.00	14048.06	32568.06
6	Haryana	40199.51	8308.45	48507.96	6188.80	8258.77	14447.57
7	Jharkhand	17049.79	8425.76	25475.55	18478.87	11802.00	30280.87
8	Karnataka	83864.45	6220.45	90084.90	26978.84	13694.34	40673.18
9	Kerala	47613.61	11359.52	58973.13	14282.00	11361.72	25643.72
10	Madhya Pradesh	46500.00	11481.63	57981.63	43676.36	24437.15	68113.51
11	Maharashtra	144156.61	19997.24	164153.85	31692.03	24964.19	56656.22
12	Odisha	23200.00	9822.93	33022.93	26567.56	18536.22	45103.78
13	Punjab	30547.35	3807.14	34354.49	9005.09	6821.39	15826.48
14	Rajasthan	53300.01	14084.06	67384.07	31477.89	24388.57	55866.46
15	Tamil Nadu	90691.87	9723.95	100415.82	23018.12	24741.15	47759.27
16	Telangana	54870.42	17542.32	72412.74	13954.83	14557.17	28512.00
17	Uttar Pradesh	101256.50	24240.85	125497.35	105637.10	50420.99	156058.09
18	West Bengal	50773.52	2688.00	53461.52	41861.27	34207.54	76068.81
	<b>Sub Total-I</b>	<b>964322.26</b>	<b>178215.09</b>	<b>1142537.35</b>	<b>515142.78</b>	<b>357380.49</b>	<b>872523.27</b>
<b>Special Category</b>							
19	Arunachal Pradesh	670.65	528.90	1199.55	7868.96	3705.66	11574.62
20	Assam	15634.31	5846.52	21480.83	18938.27	25760.78	44699.05
21	Himachal Pradesh	7469.38	1668.50	9137.88	4333.63	12798.88	17132.51
22	Jammu & Kashmir	9219.89	4018.51	13238.40	9500.00	27721.95	37221.95
23	Manipur	667.20	191.22	858.42	3561.89	4947.39	8509.28
24	Meghalaya	1268.55	466.16	1734.71	3668.82	3577.32	7246.14
25	Mizoram	331.18	279.06	610.24	2627.17	4435.06	7062.23
26	Nagaland	515.32	261.59	776.91	3016.31	6775.69	9792.00
27	Sikkim	646.06	362.26	1008.32	2094.95	1782.03	3876.98
28	Tripura	1440.81	295.14	1735.95	4299.00	6851.03	11150.03
29	Uttarakhand	12116.69	2793.43	14910.12	6014.45	11351.31	17365.76
	<b>Sub Total-II</b>	<b>49980.04</b>	<b>16711.29</b>	<b>66691.33</b>	<b>65923.45</b>	<b>109707.10</b>	<b>175630.55</b>
	<b>Total (I+II)</b>	<b>1014302.30</b>	<b>194926.38</b>	<b>1209228.68</b>	<b>581066.23</b>	<b>467087.59</b>	<b>1048153.82</b>

**Table 2.3.3 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2016-2017 (BE)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
<b>Non-Special Category</b>							
1	Andhra Pradesh	47.87	5.03	52.89	22.54	24.56	47.11
2	Bihar	23.86	1.89	25.76	46.84	27.40	74.24
3	Chhattisgarh	35.76	12.08	47.84	30.36	21.80	52.16
4	Goa	46.20	26.42	72.62	20.27	7.12	27.38
5	Gujarat	61.33	10.68	72.01	15.92	12.07	27.99
6	Haryana	63.85	13.20	77.05	9.83	13.12	22.95
7	Jharkhand	30.58	15.11	45.69	33.14	21.17	54.31
8	Karnataka	64.14	4.76	68.89	20.63	10.47	31.11
9	Kerala	56.27	13.42	69.69	16.88	13.43	30.31
10	Madhya Pradesh	36.88	9.11	45.98	34.64	19.38	54.02
11	Maharashtra	65.29	9.06	74.34	14.35	11.31	25.66
12	Odisha	29.70	12.57	42.27	34.01	23.73	57.73
13	Punjab	60.87	7.59	68.46	17.95	13.59	31.54
14	Rajasthan	43.25	11.43	54.67	25.54	19.79	45.33
15	Tamil Nadu	61.21	6.56	67.77	15.53	16.70	32.23
16	Telangana	54.37	17.38	71.75	13.83	14.42	28.25
17	Uttar Pradesh	35.96	8.61	44.57	37.52	17.91	55.43
18	West Bengal	39.20	2.08	41.27	32.32	26.41	58.73
	<b>Sub Total-I</b>	<b>47.86</b>	<b>8.84</b>	<b>56.70</b>	<b>25.56</b>	<b>17.74</b>	<b>43.30</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.25	4.14	9.39	61.60	29.01	90.61
20	Assam	23.62	8.83	32.46	28.62	38.93	67.54
21	Himachal Pradesh	28.43	6.35	34.78	16.50	48.72	65.22
22	Jammu & Kashmir	18.27	7.96	26.24	18.83	54.94	73.76
23	Manipur	7.12	2.04	9.16	38.02	52.81	90.84
24	Meghalaya	14.13	5.19	19.32	40.85	39.83	80.68
25	Mizoram	4.32	3.64	7.95	34.24	57.80	92.05
26	Nagaland	4.88	2.48	7.35	28.54	64.11	92.65
27	Sikkim	13.22	7.42	20.64	42.88	36.48	79.36
28	Tripura	11.18	2.29	13.47	33.36	53.17	86.53
29	Uttarakhand	37.54	8.65	46.20	18.63	35.17	53.80
	<b>Sub Total-II</b>	<b>20.63</b>	<b>6.90</b>	<b>27.52</b>	<b>27.20</b>	<b>45.27</b>	<b>72.48</b>
	<b>All States</b>	<b>44.93</b>	<b>8.64</b>	<b>53.57</b>	<b>25.74</b>	<b>20.69</b>	<b>46.43</b>



## **2.4 Per Capita Revenue Receipts**

The revenue receipts estimated on per capita basis for different States of non-Special and special categories for the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) have been reviewed in the following paragraphs:-

### **2.4.1 Per capita revenue receipts during 2014-15 (Accounts)**

The per capita total revenue receipts for all States taken together during 2014-15 (Accounts) was ₹ 12642.65. The per capita revenue receipts from State's sources and Central sources was ₹ 7331.35 and ₹ 5311.30 respectively.

#### **Non- Special Category States**

In the non-special category States, the per capita revenue receipts from States' sources during 2014-15 (Accounts) was maximum in Goa (₹ 41476.87) followed by Kerala (₹ 12504.76), Haryana (₹ 12077.78), Karnataka (₹ 11643.62), Tamil Nadu (₹ 11463.39), Gujarat (₹ 11040.88), Maharashtra (₹ 10835.72) and Telangana (₹ 10210.04). Bihar (₹ 1986.48) was at the minimum level. The per capita State's Own Tax Revenue was maximum in Goa (₹ 25972.73) followed by Karnataka (₹ 10914.50), Tamil Nadu (₹ 10363.18), Kerala (₹ 10362.50), Haryana (₹ 10350.03), Maharashtra (₹ 9767.73) and Gujarat (₹ 9554.49). Bihar with ₹ 1847.75 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 15504.13) followed by Kerala (₹ 2142.26) and Andhra Pradesh (₹ 2090.66). Bihar with ₹ 138.73 was at the lowest position. 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 a few States only.

The per capita share in Central Taxes was maximum in Goa (₹ 6003.87) followed by Odisha (₹ 3685.93), Bihar (₹ 3291.46), Uttar Pradesh (₹ 3130.78), Madhya Pradesh (₹ 3110.58), Chhattisgarh (₹ 3052.20), Andhra Pradesh (₹ 2914.14) and Rajasthan (₹ 2699.86). The per capita share in Central Taxes was minimum in Haryana (₹ 1328.87). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1536.25 in Uttar Pradesh to ₹ 4148.42 in Andhra Pradesh. The per capita share of Haryana was ₹ 1873.74.

#### **Special Category States**

The special category States received major share of their per capita revenue receipts from the Centre in the form of share in Central Taxes and Grants. The major special

category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹ 7999.63, ₹ 13641.44, ₹ 15278.96 and ₹ 9997.81 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 54774.93) and minimum in Meghalaya (₹ 16080.53).

The per capita total revenue receipts of States during 2014-15 (Accounts) are given in Table 2.4.1 The graphic presentation of per capita revenue receipts of the major States has also been given.

#### **2.4.2 Per capita revenue receipts during 2015-16 (RE)**

The per capita total revenue receipts for all States taken together during 2015-16 (RE) was ₹ 15302.65. The per capita revenue receipts from State's sources and Central sources was ₹ 8241.14 and ₹ 7061.51 respectively.

#### **Non-Special Category States**

The analysis shows that the per capita revenue receipts from States' sources during 2015-16 (RE) was maximum in Goa (₹ 42419.00) followed by Telangana (₹ 15283.69), Haryana (₹ 14920.16), Kerala (₹ 14308.70), Karnataka (₹ 12401.17), Tamil Nadu (₹ 12398.57), Maharashtra (₹ 12148.53), Gujarat (₹ 11519.72) and Punjab (₹ 11080.44) in the non-special category States. Bihar with ₹ 2408.68 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 26891.60) followed by Haryana (₹ 12940.70), Telangana (₹ 12263.43), Kerala (₹ 11695.50) and Karnataka (₹ 11572.48). Bihar with ₹ 2234.83 was at the bottom. Jharkhand (₹ 3946.22) was at the second lowest position. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 15527.40) followed by Chhattisgarh (₹ 3080.47), Telangana (₹ 3020.26), Kerala (₹ 2613.20), Odisha (₹ 2022.47) and Haryana (₹ 1979.46). Bihar (₹ 173.85) ranked at the lowest position. West Bengal (₹ 221.05) ranked at second position from the bottom. However, the State's Own Non-Tax Revenue was not comparable due to the reasons already explained under the discussion of 2014-15 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 12975.13) followed by Chhattisgarh (₹ 5790.49), Odisha (₹ 5297.47), Madhya Pradesh (₹ 5032.42), Jharkhand (₹ 4570.35), Bihar (₹ 4420.52) and Uttar Pradesh (₹ 4350.25). The per capita share in Central Taxes in Haryana was ₹ 2035.64. The per capita share received from Central Grants of all non-special category States ranged from ₹ 1706.84 in Punjab to ₹ 4434.46 in Chhattisgarh whereas Haryana's per capita share was ₹ 3106.19.

## **Special Category States**

The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants from the Centre amounting to ₹ 8869.65, ₹ 22053.89, ₹ 21348.76 and ₹ 13012.85 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 69069.87) and minimum in Meghalaya (₹ 21379.67).

The per capita total revenue receipts of States during 2015-16 (RE) are given in Table 2.4.2. The graphic presentation of per capita revenue receipts of the major States has also been given.

### **2.4.3 Per capita revenue receipts during 2016-17 (BE)**

The per capita total revenue receipts for both categories of States taken together during 2016-17 (BE) was estimated as ₹ 17356.47. The per capita revenue receipts from State's sources and Central sources was ₹ 9297.47 and ₹ 8059.00 respectively.

#### **Non-Special Category States**

In the non-special category States, the per capita revenue receipts from State's sources during 2016-17 (BE) was estimated as maximum in Goa (₹ 51519.00) followed by Telangana (₹ 20227.02), Haryana (₹ 17703.64), Kerala (₹ 17193.33), Karnataka (₹ 13607.99), Maharashtra (₹ 13532.88), Tamil Nadu (₹ 12857.34) and Gujarat (₹ 12601.19). Bihar with ₹ 2733.25 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 32775.73) followed by Telangana (₹ 15326.93), Haryana (₹ 14671.35), Kerala (₹ 13881.52), Karnataka (₹ 12668.35), Maharashtra (₹ 11884.30), Tamil Nadu (₹ 11612.28) and Gujarat (₹ 10732.31). Bihar with ₹ 2532.39 was estimated at the minimum level. Uttar Pradesh (₹ 4585.89) was at the second lowest position. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 18743.27) followed by Telangana (₹ 4900.09), Kerala (₹ 3311.81), Haryana (₹ 3032.28), Chhattisgarh (₹ 2594.46) and Jharkhand (₹ 2289.61). Bihar with ₹ 200.86 was estimated at the minimum level.

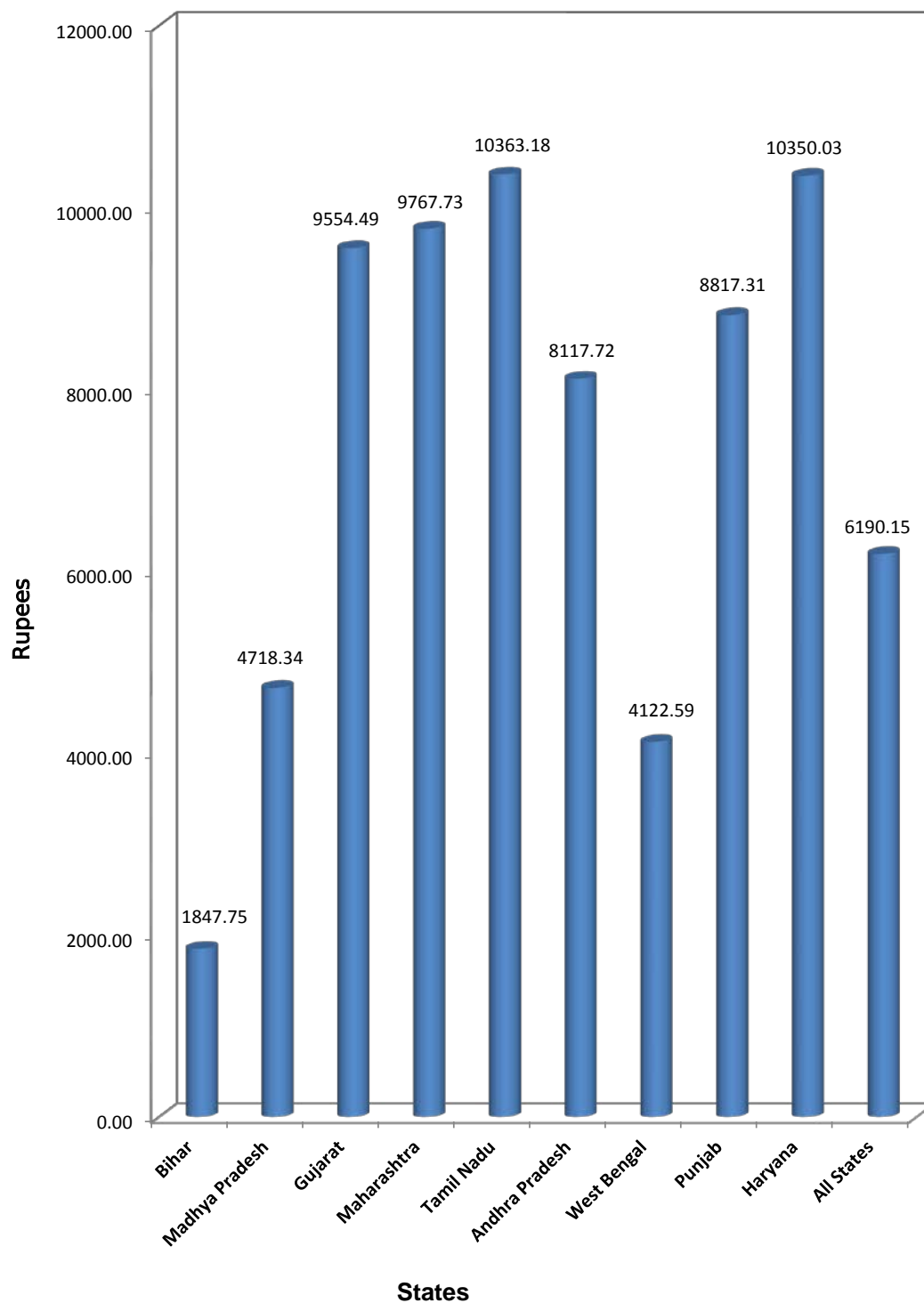
The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 14378.47) followed by Chhattisgarh (₹ 6521.04), Odisha (₹ 5890.81), Madhya Pradesh (₹ 5432.38), Jharkhand (₹ 5021.43), Bihar (₹ 4971.02), Uttar Pradesh (₹ 4784.29) and Andhra Pradesh (₹ 4579.43). The per capita share in Central Taxes for Haryana was estimated as ₹ 2258.69. The per capita Grants from the Centre ranged from ₹ 2058.05 in Maharashtra to ₹ 5048.93 in Goa. In Haryana, it was estimated as ₹ 3014.15.

**Table 2.4.1**  
**Per Capita Total Revenue Receipts of States during 2014-2015 (Accounts)**

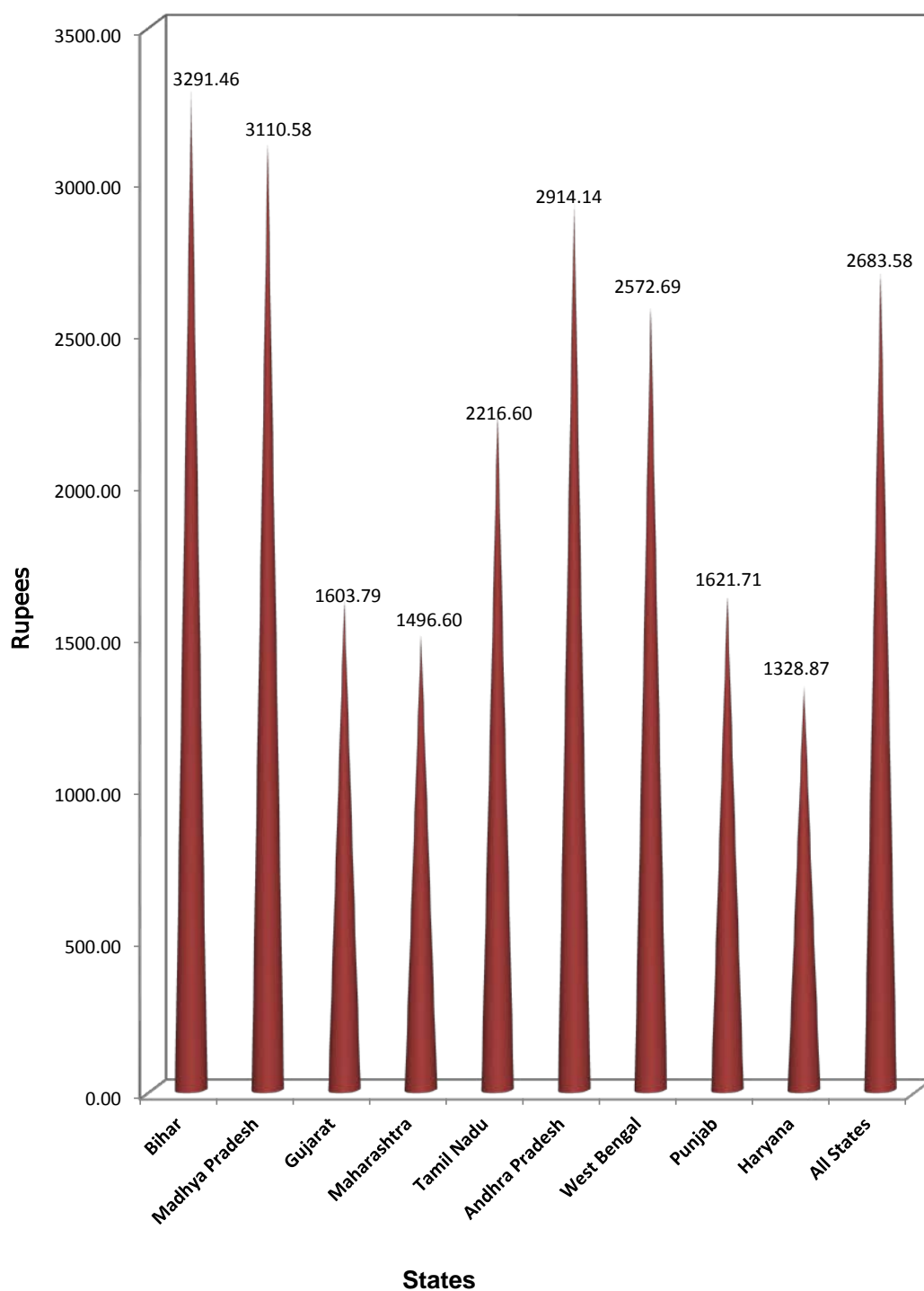
(in ₹)

Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	8117.72	2090.66	10208.38	2914.14	4148.42	7062.56	17270.94
2	Bihar	1847.75	138.73	1986.48	3291.46	1704.92	4996.38	6982.86
3	Chhattisgarh	5732.58	1779.09	7511.67	3052.20	3280.22	6332.42	13844.09
4	Goa	25972.73	15504.13	41476.87	6003.87	3777.07	9780.93	51257.80
5	Gujarat	9554.49	1486.39	11040.88	1603.79	1682.09	3285.88	14326.76
6	Haryana	10350.03	1727.76	12077.78	1328.87	1873.74	3202.61	15280.39
7	Jharkhand	2923.68	1224.59	4148.27	2679.95	2088.33	4768.27	8916.55
8	Karnataka	10914.50	729.12	11643.62	2279.04	2273.63	4552.67	16196.29
9	Kerala	10362.50	2142.26	12504.76	2331.26	2208.23	4539.49	17044.26
10	Madhya Pradesh	4718.34	1338.74	6057.08	3110.58	2269.86	5380.44	11437.52
11	Maharashtra	9767.73	1067.99	10835.72	1496.60	1709.73	3206.34	14042.06
12	Odisha	4516.70	1838.47	6355.16	3685.93	2942.48	6628.41	12983.57
13	Punjab	8817.31	993.01	9810.32	1621.71	2024.12	3645.83	13456.16
14	Rajasthan	5268.79	1802.38	7071.17	2699.86	2671.32	5371.18	12442.36
15	Tamil Nadu	10363.18	1100.21	11463.39	2216.60	2449.18	4665.78	16129.18
16	Telangana	8368.09	1841.95	10210.04	2339.59	2033.74	4373.34	14583.37
17	Uttar Pradesh	3485.55	936.79	4422.33	3130.78	1536.25	4667.03	9089.36
18	West Bengal	4122.59	170.15	4292.75	2572.69	2184.17	4756.86	9049.61
	<b>Sub Total-I</b>	<b>6317.33</b>	<b>1133.75</b>	<b>7451.09</b>	<b>2595.88</b>	<b>2130.33</b>	<b>4726.21</b>	<b>12177.30</b>
<b>Special Category</b>								
19	Arunachal Pradesh	3081.07	3050.93	6132.00	7399.80	47375.13	54774.93	60906.93
20	Assam	2872.28	733.40	3605.68	3733.65	4265.98	7999.63	11605.32
21	Himachal Pradesh	8250.22	2890.90	11141.13	3672.46	9968.99	13641.44	24782.57
22	Jammu & Kashmir	4691.81	1465.22	6157.03	3316.47	11962.49	15278.96	21435.99
23	Manipur	1782.21	633.55	2415.76	5265.10	19899.38	25164.48	27580.24
24	Meghalaya	2935.00	1072.78	4007.78	4317.78	11762.75	16080.53	20088.31
25	Mizoram	2221.08	2016.33	4237.42	7588.83	34099.58	41688.42	45925.83
26	Nagaland	1943.10	1353.05	3296.15	5313.40	29645.20	34958.60	38254.75
27	Sikkim	8792.50	11634.67	20427.17	13488.67	40450.00	53938.67	74365.83
28	Tripura	3010.95	501.64	3512.59	4436.23	15742.82	20179.05	23691.64
29	Uttarakhand	7720.81	1028.19	8748.99	3511.39	6486.43	9997.81	18746.81
	<b>Sub Total-II</b>	<b>4308.35</b>	<b>1251.42</b>	<b>5559.77</b>	<b>3981.02</b>	<b>9986.99</b>	<b>13968.01</b>	<b>19527.78</b>
	<b>All States</b>	<b>6190.15</b>	<b>1141.20</b>	<b>7331.35</b>	<b>2683.58</b>	<b>2627.73</b>	<b>5311.30</b>	<b>12642.65</b>

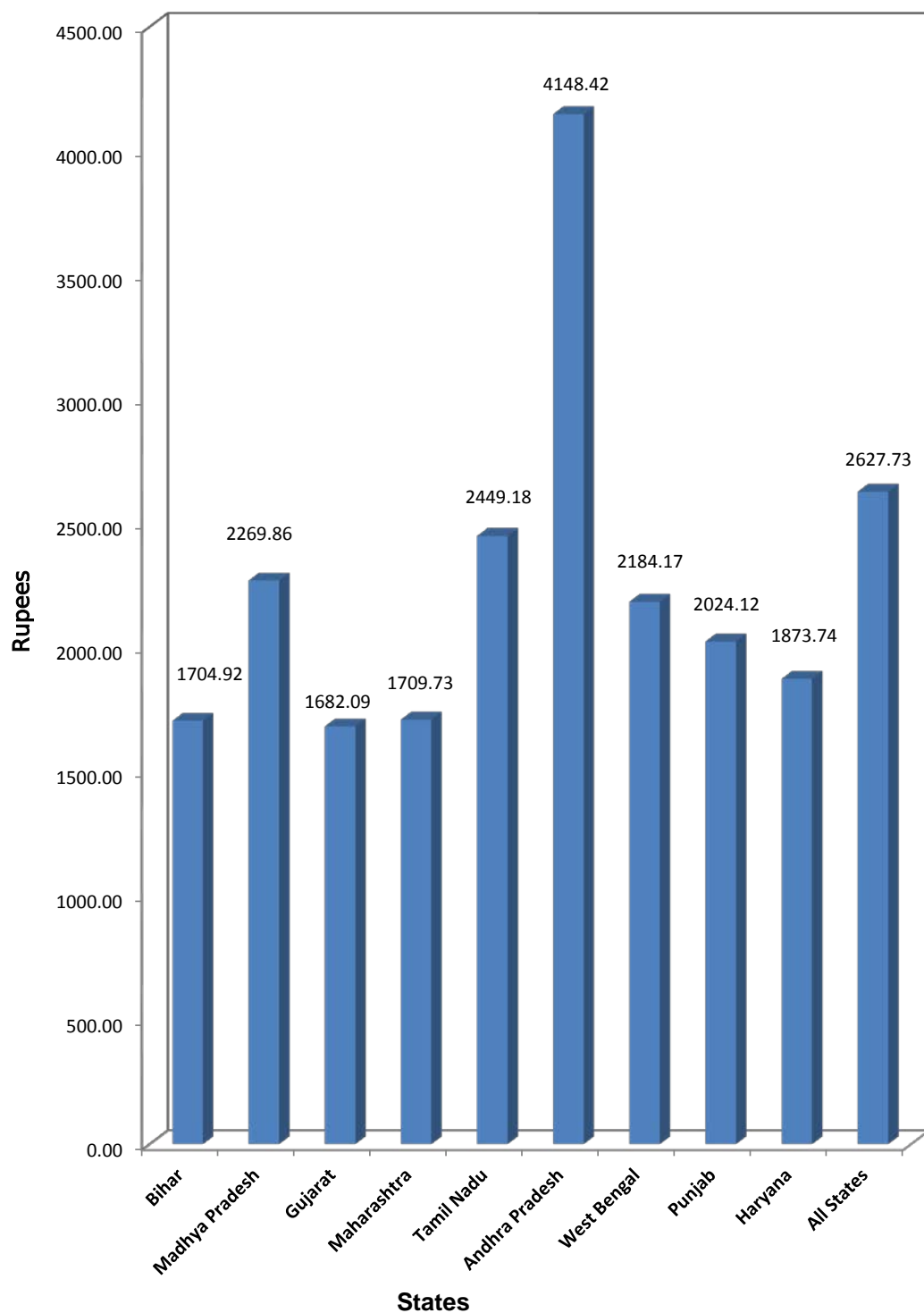
**Per Capita State's Own Tax Revenue of Major States  
during 2014-15 (Accounts)**



**Per Capita Share in Central Taxes of Major States  
during 2014-15 (Accounts)**



**Per Capita Grants from Centre of Major States  
during 2014-15 (Accounts)**



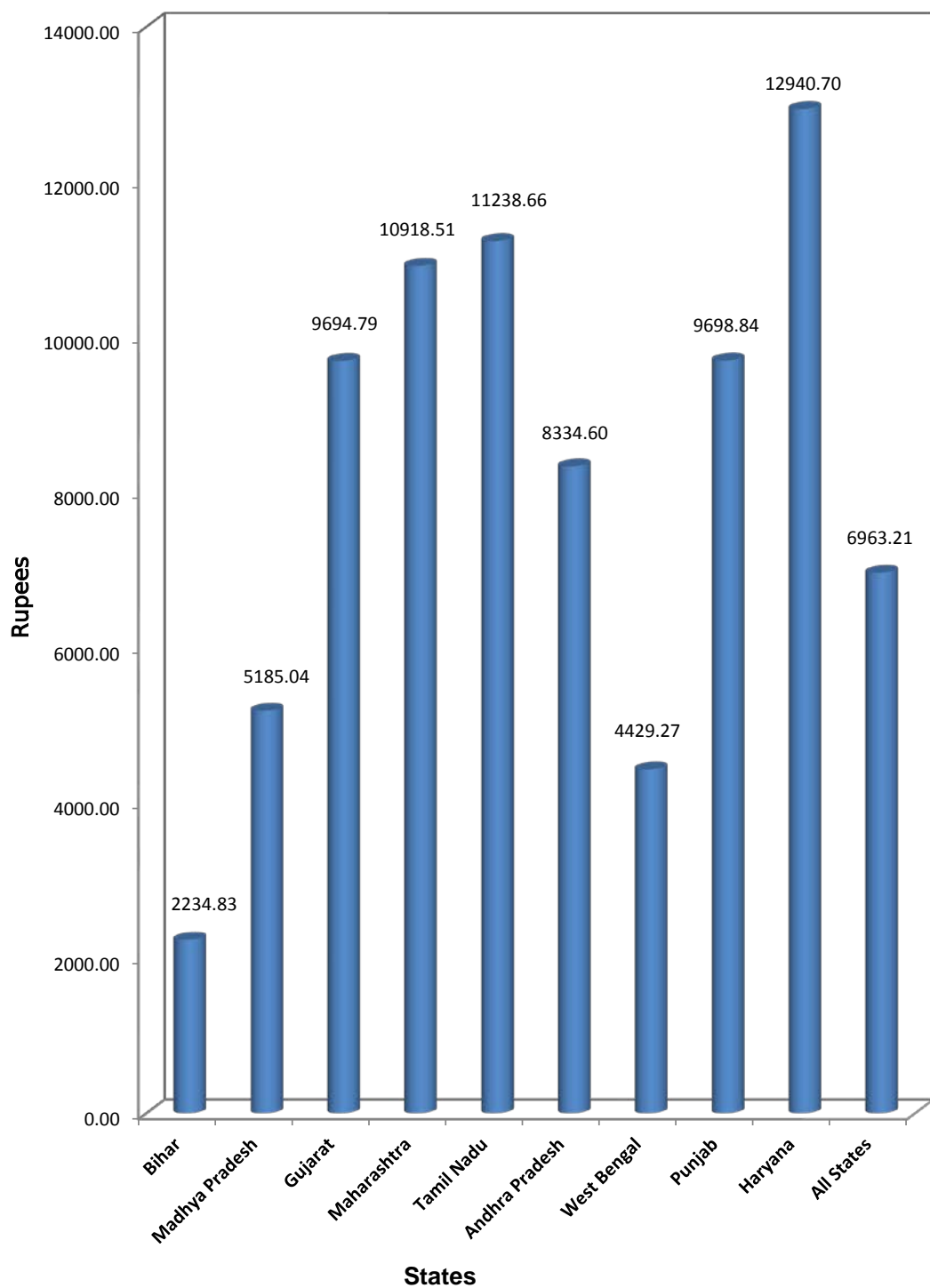
**Table 2.4.2**  
**Per Capita Total Revenue Receipts of States during 2015-2016 (RE)**

(in ₹)

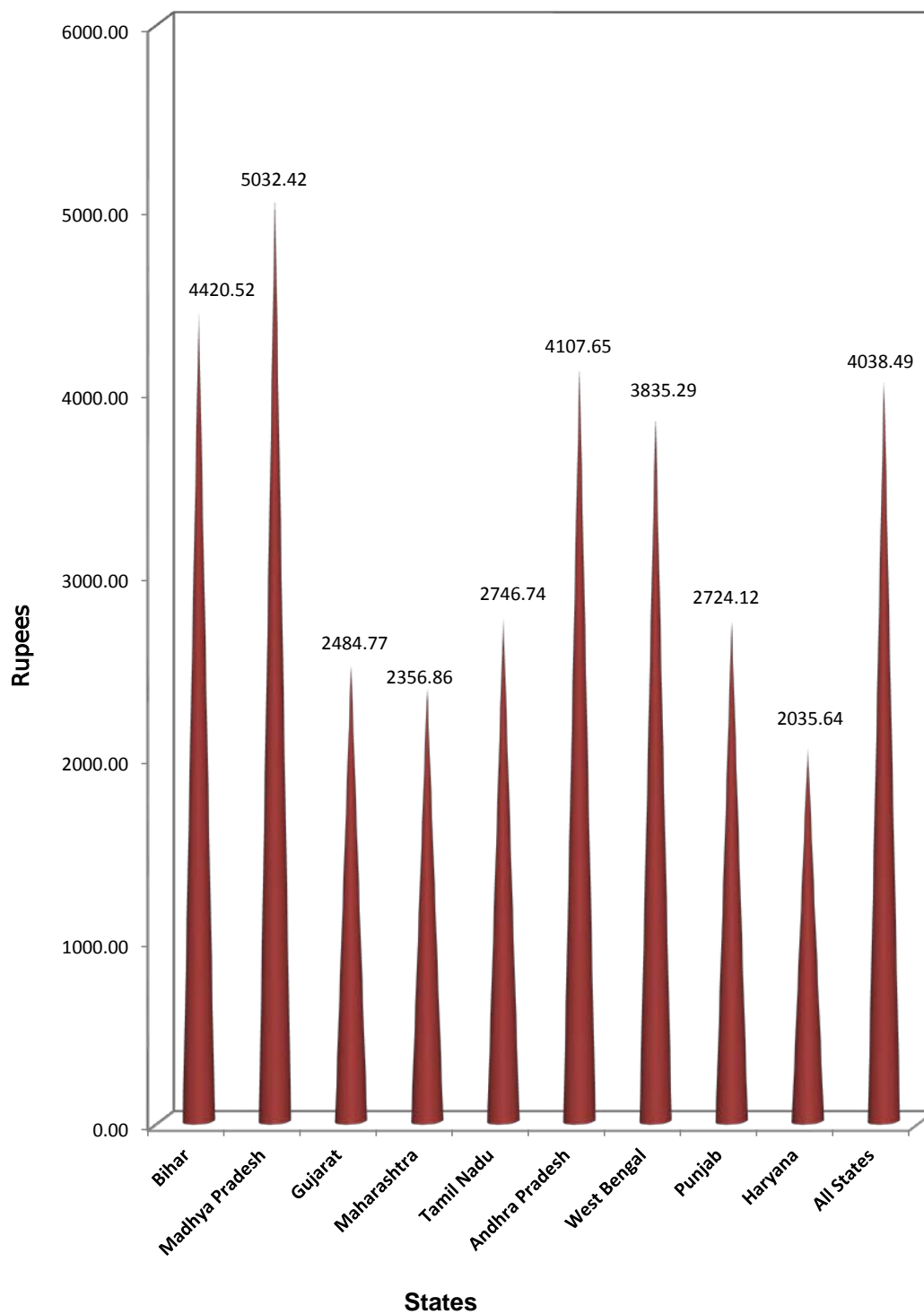
Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	8334.60	1002.13	9336.73	4107.65	3325.00	7432.66	16769.38
2	Bihar	2234.83	173.85	2408.68	4420.52	1897.61	6318.13	8726.81
3	Chhattisgarh	7699.49	3080.47	10779.96	5790.49	4434.46	10224.94	21004.90
4	Goa	26891.60	15527.40	42419.00	12975.13	4295.20	17270.33	59689.33
5	Gujarat	9694.79	1824.92	11519.72	2484.77	1980.87	4465.65	15985.37
6	Haryana	12940.70	1979.46	14920.16	2035.64	3106.19	5141.83	20061.98
7	Jharkhand	3946.22	1912.88	5859.10	4570.35	3047.09	7617.44	13476.53
8	Karnataka	11572.48	828.69	12401.17	3672.79	1955.27	5628.06	18029.23
9	Kerala	11695.50	2613.20	14308.70	3848.03	2670.17	6518.20	20826.90
10	Madhya Pradesh	5185.04	1230.33	6415.38	5032.42	2637.21	7669.63	14085.00
11	Maharashtra	10918.51	1230.02	12148.53	2356.86	2090.50	4447.36	16595.89
12	Odisha	4876.40	2022.47	6898.88	5297.47	3886.61	9184.09	16082.96
13	Punjab	9698.84	1381.59	11080.44	2724.12	1706.84	4430.96	15511.39
14	Rajasthan	6097.46	1585.00	7682.46	3727.09	2848.19	6575.28	14257.74
15	Tamil Nadu	11238.66	1159.90	12398.57	2746.74	2816.54	5563.28	17961.84
16	Telangana	12263.43	3020.26	15283.69	3547.94	3510.00	7057.94	22341.64
17	Uttar Pradesh	3985.24	1051.13	5036.38	4350.25	2039.68	6389.93	11426.31
18	West Bengal	4429.27	221.05	4650.33	3835.29	2828.29	6663.58	11313.90
	<b>Sub Total-I</b>	<b>7092.74</b>	<b>1257.13</b>	<b>8349.86</b>	<b>3826.48</b>	<b>2518.95</b>	<b>6345.43</b>	<b>14695.30</b>
<b>Special Category</b>								
19	Arunachal Pradesh	3700.93	3282.40	6983.33	47170.53	21899.33	69069.87	76053.20
20	Assam	3545.50	837.28	4382.78	5025.41	3844.24	8869.65	13252.43
21	Himachal Pradesh	8882.71	3110.90	11993.61	5338.49	16715.40	22053.89	34047.50
22	Jammu & Kashmir	5788.43	2503.59	8292.03	5860.78	15487.98	21348.76	29640.79
23	Manipur	2051.24	659.38	2710.62	11165.79	16280.72	27446.52	30157.14
24	Meghalaya	3138.09	945.97	4084.06	10214.67	11165.00	21379.67	25463.73
25	Mizoram	2589.00	2248.58	4837.58	19757.33	38198.00	57955.33	62792.92
26	Nagaland	2226.05	1189.10	3415.15	12703.60	28850.55	41554.15	44969.30
27	Sikkim	8461.00	5206.00	13667.00	26718.29	28952.86	55671.14	69338.14
28	Tripura	3391.44	728.41	4119.85	8812.28	14814.28	23626.56	27746.41
29	Uttarakhand	8856.26	1995.86	10852.12	4979.79	8033.06	13012.85	23864.97
	<b>Sub Total-II</b>	<b>5041.50</b>	<b>1586.47</b>	<b>6627.97</b>	<b>7184.11</b>	<b>10501.63</b>	<b>17685.74</b>	<b>24313.71</b>
	<b>All States</b>	<b>6963.21</b>	<b>1277.92</b>	<b>8241.14</b>	<b>4038.49</b>	<b>3023.02</b>	<b>7061.51</b>	<b>15302.65</b>



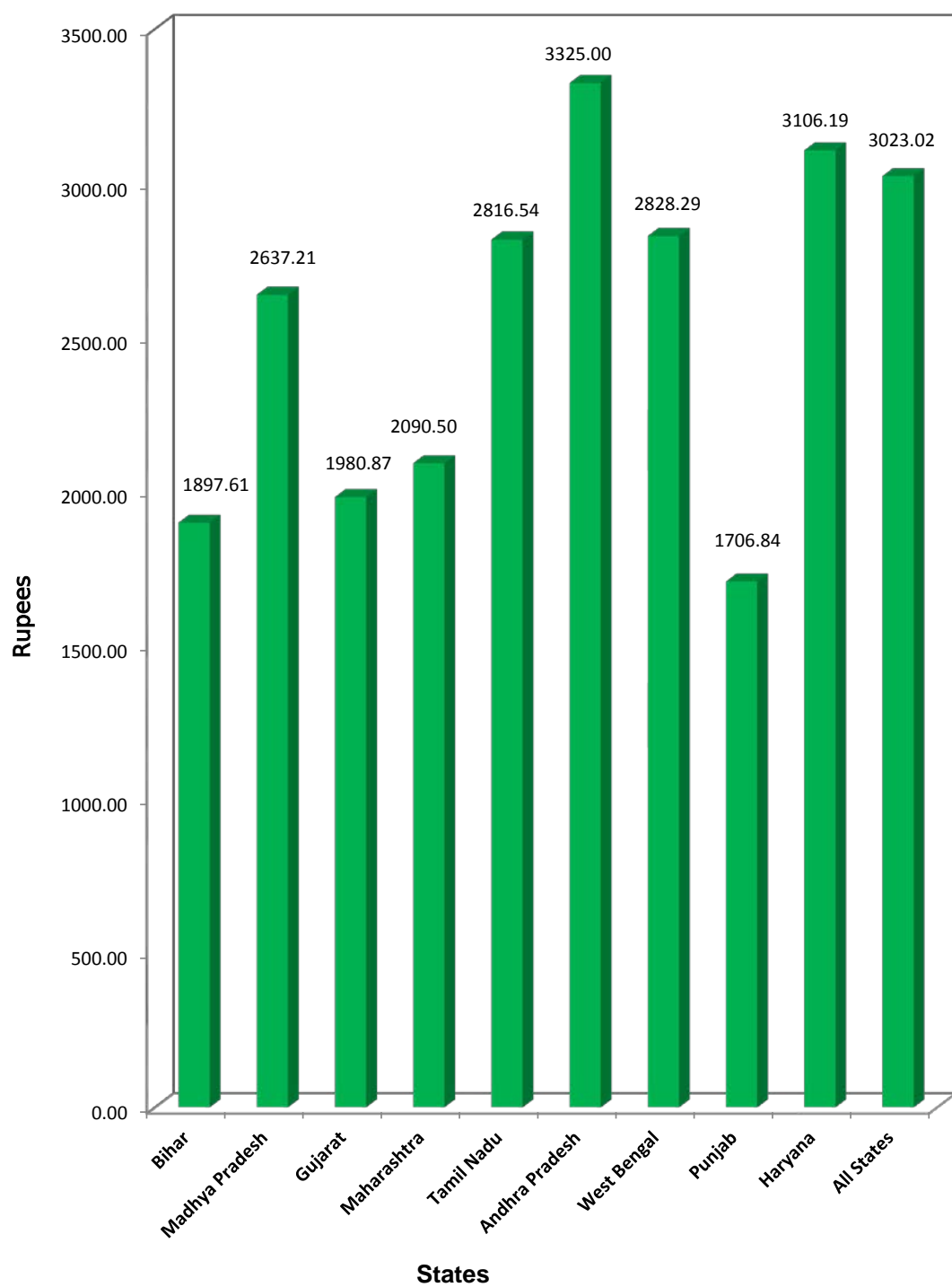
**Per Capita State's Own Tax Revenue of Major States  
during 2015-16 (RE)**



**Per Capita Share in Central Taxes of Major States  
during 2015-16 (RE)**



**Per Capita Grants from the Centre of Major States  
during 2015-16 (RE)**

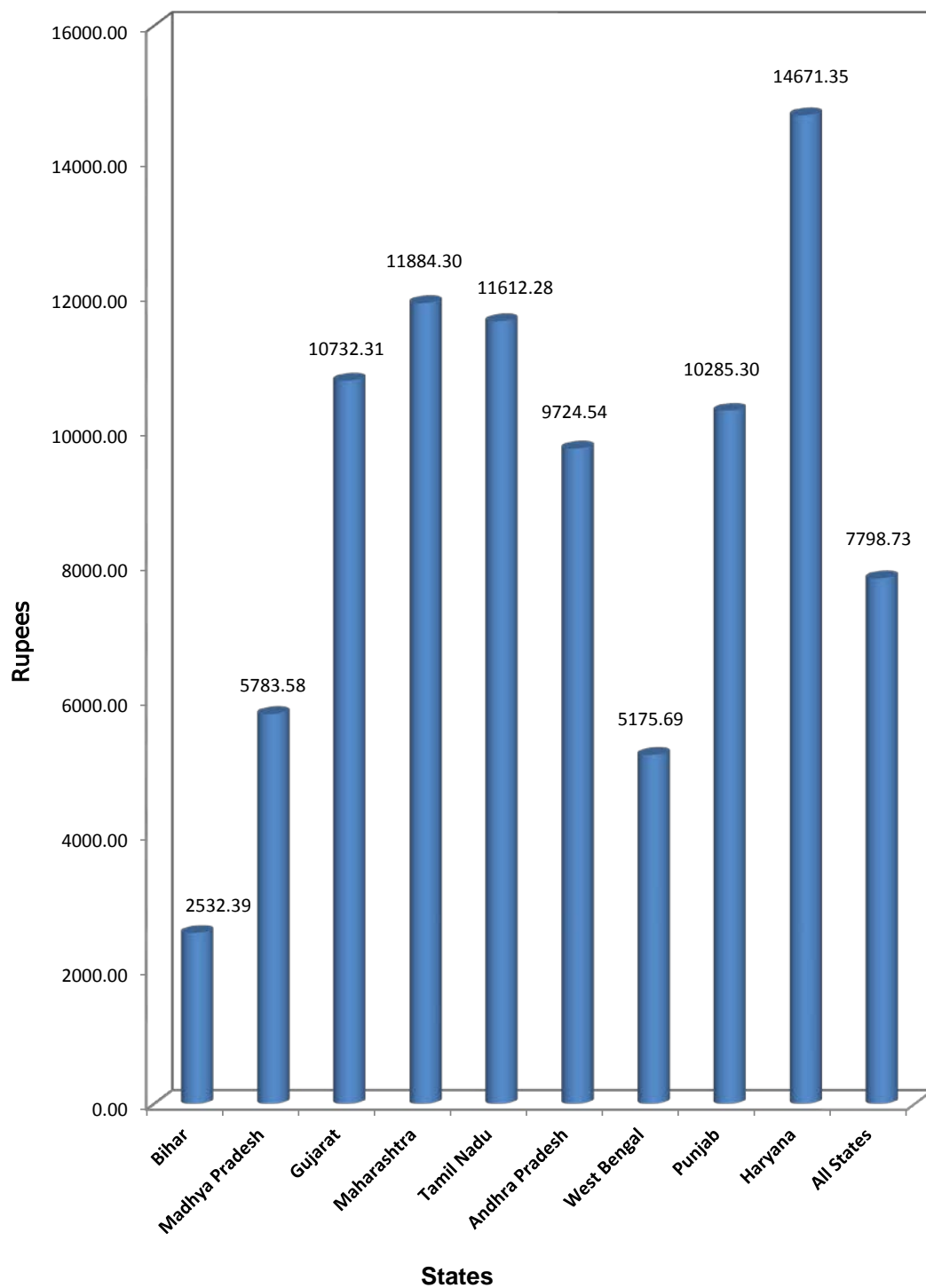


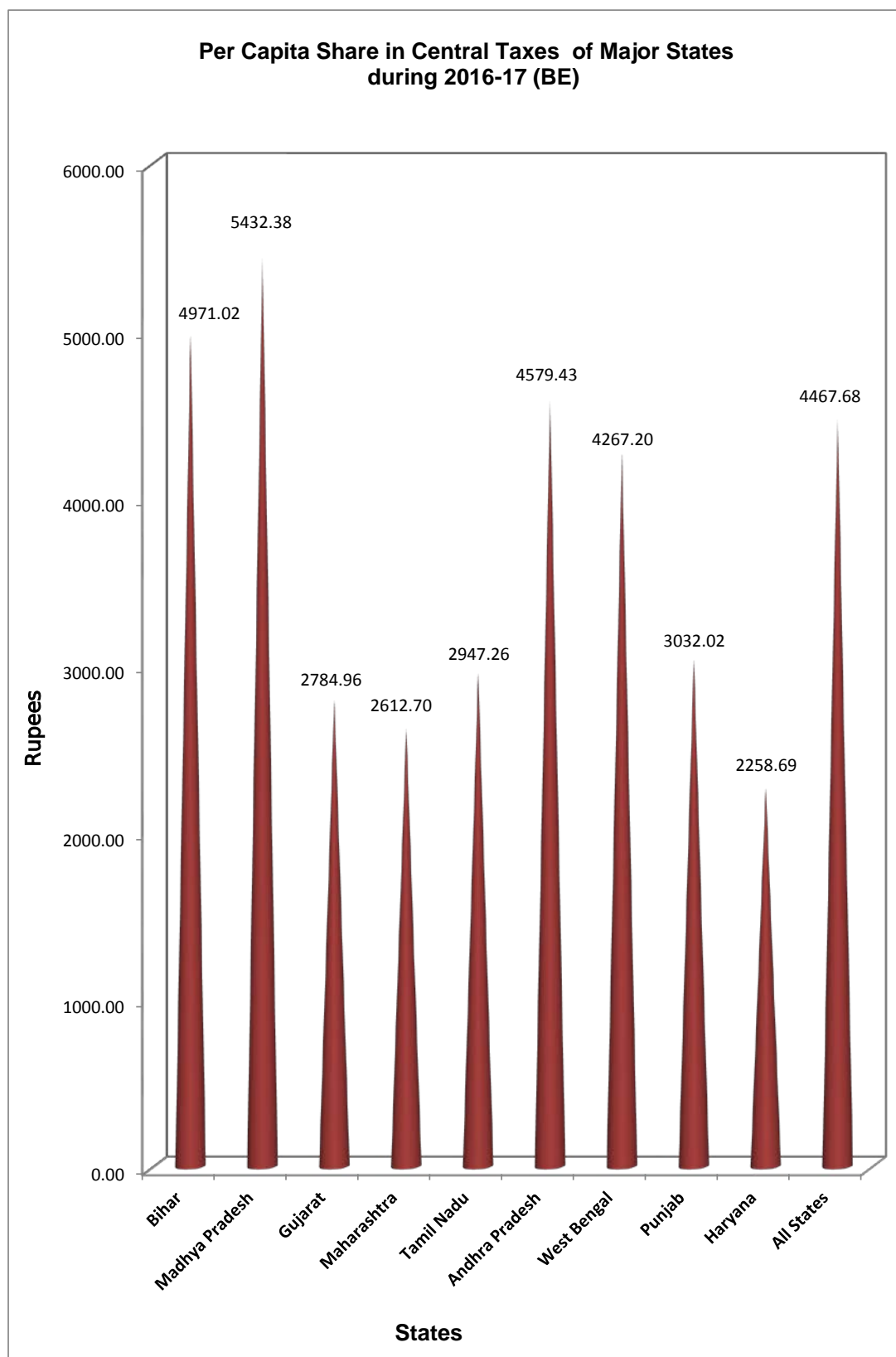
**Table 2.4.3**  
**Per Capita Total Revenue Receipts of States during 2016-2017 (BE)**

(in ₹)

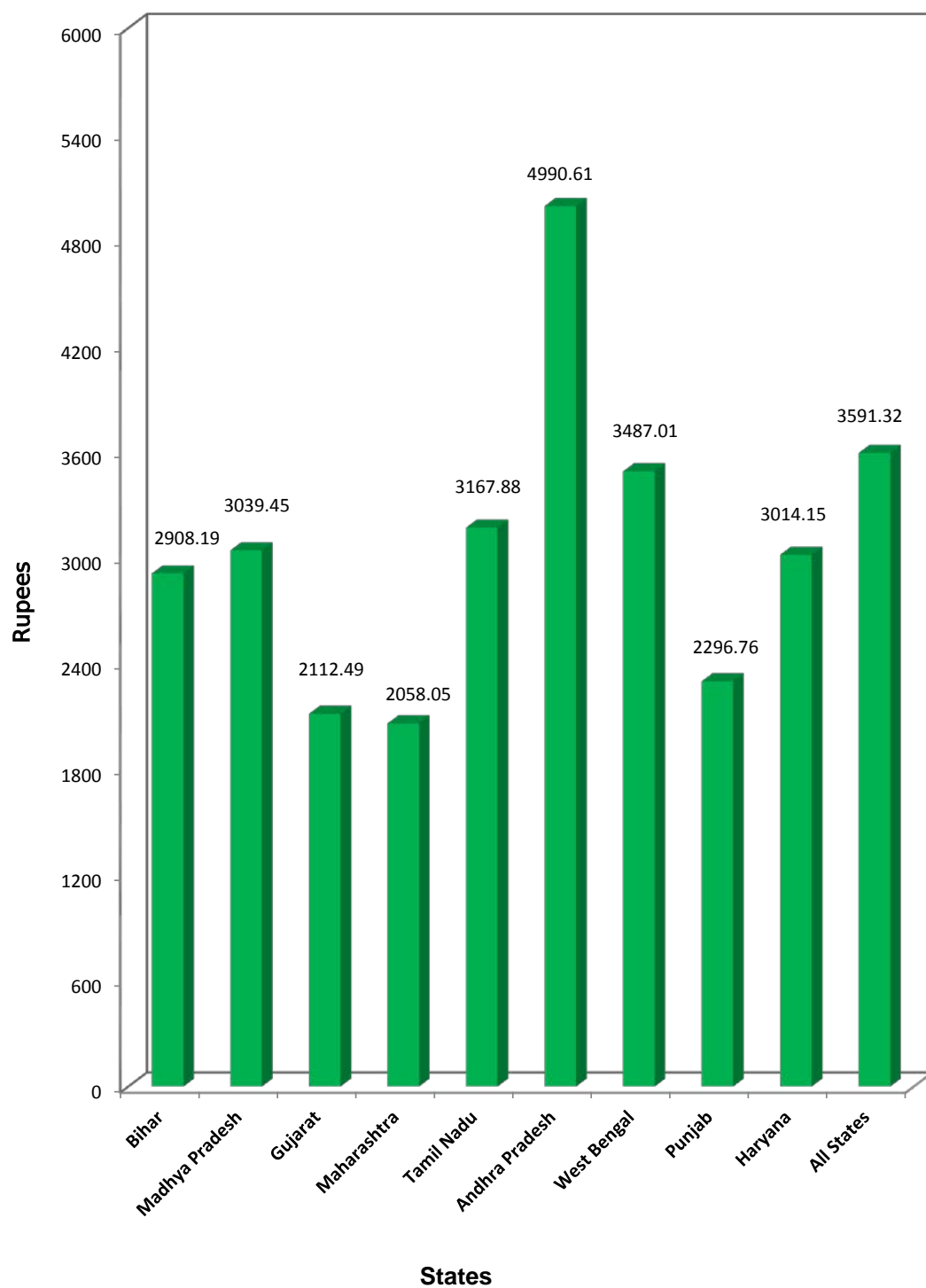
Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	9724.54	1021.38	10745.91	4579.43	4990.61	9570.05	20315.96
2	Bihar	2532.39	200.86	2733.25	4971.02	2908.19	7879.20	10612.46
3	Chhattisgarh	7679.76	2594.46	10274.21	6521.04	4682.61	11203.65	21477.86
4	Goa	32775.73	18743.27	51519.00	14378.47	5048.93	19427.40	70946.40
5	Gujarat	10732.31	1868.88	12601.19	2784.96	2112.49	4897.45	17498.64
6	Haryana	14671.35	3032.28	17703.64	2258.69	3014.15	5272.84	22976.47
7	Jharkhand	4633.10	2289.61	6922.70	5021.43	3207.07	8228.50	15151.20
8	Karnataka	12668.35	939.65	13607.99	4075.35	2068.63	6143.98	19751.98
9	Kerala	13881.52	3311.81	17193.33	4163.85	3312.45	7476.30	24669.64
10	Madhya Pradesh	5783.58	1428.06	7211.65	5432.38	3039.45	8471.83	15683.48
11	Maharashtra	11884.30	1648.58	13532.88	2612.70	2058.05	4670.75	18203.63
12	Odisha	5144.12	2178.03	7322.16	5890.81	4110.03	10000.84	17323.00
13	Punjab	10285.30	1281.87	11567.17	3032.02	2296.76	5328.78	16895.95
14	Rajasthan	6976.44	1843.46	8819.90	4120.14	3192.22	7312.36	16132.27
15	Tamil Nadu	11612.28	1245.06	12857.34	2947.26	3167.88	6115.14	18972.48
16	Telangana	15326.93	4900.09	20227.02	3898.00	4066.25	7964.25	28191.27
17	Uttar Pradesh	4585.89	1097.86	5683.76	4784.29	2283.56	7067.85	12751.61
18	West Bengal	5175.69	274.01	5449.70	4267.20	3487.01	7754.21	13203.91
	<b>Sub Total-I</b>	<b>7915.96</b>	<b>1462.94</b>	<b>9378.90</b>	<b>4228.72</b>	<b>2933.68</b>	<b>7162.40</b>	<b>16541.30</b>
<b>Special Category</b>								
19	Arunachal Pradesh	4191.56	3305.63	7497.19	49181.00	23160.38	72341.38	79838.56
20	Assam	4598.33	1719.56	6317.89	5570.08	7576.70	13146.78	19464.67
21	Himachal Pradesh	10232.03	2285.62	12517.64	5936.48	17532.71	23469.19	35986.84
22	Jammu & Kashmir	6538.93	2850.01	9388.94	6737.59	19660.96	26398.55	35787.48
23	Manipur	2224.00	637.40	2861.40	11872.97	16491.30	28364.27	31225.67
24	Meghalaya	3731.03	1371.06	5102.09	10790.65	10521.53	21312.18	26414.26
25	Mizoram	2759.83	2325.50	5085.33	21893.08	36958.83	58851.92	63937.25
26	Nagaland	2576.60	1307.95	3884.55	15081.55	33878.45	48960.00	52844.55
27	Sikkim	9229.43	5175.14	14404.57	29927.86	25457.57	55385.43	69790.00
28	Tripura	3602.03	737.85	4339.88	10747.50	17127.58	27875.08	32214.95
29	Uttarakhand	10915.94	2516.60	13432.54	5418.42	10226.41	15644.83	29077.37
	<b>Sub Total-II</b>	<b>6065.54</b>	<b>2028.07</b>	<b>8093.61</b>	<b>8000.42</b>	<b>13313.97</b>	<b>21314.39</b>	<b>29408.00</b>
	<b>All States</b>	<b>7798.73</b>	<b>1498.74</b>	<b>9297.47</b>	<b>4467.68</b>	<b>3591.32</b>	<b>8059.00</b>	<b>17356.47</b>

**Per Capita State's Own Tax Revenue of Major States  
during 2016-17 (BE)**





**Per Capita Grants from the Centre of Major States  
during 2016-17 (BE)**



## **Special Category States**

The special category States received major share of their per capita total revenue from the Centre in the form of share in Central Taxes and Grants from the Centre. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita revenue from the Central sources in the form of share in Central Taxes and Central Grants amounting to ₹ 13146.78, ₹ 23469.19, ₹ 26398.55 and ₹ 15644.83 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 72341.38) and minimum in Meghalaya (₹ 21312.18).

The per capita total revenue receipts of States during 2016-17 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

### **2.5 Per Capita Total Receipts**

The total receipts of both revenue and capital components estimated on per capita basis for different States of non-special and special categories for the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) have been examined in the following paragraphs:-

#### **2.5.1 Per capita total receipts during 2014-15 (Accounts)**

##### **Non- Special Category States**

The review of per capita total receipts shows that the per capita total receipts during 2014-15 (Accounts) was maximum in Goa (₹ 57334.13) followed by Andhra Pradesh (₹ 22456.22), Kerala (₹ 20814.35), Tamil Nadu (₹ 19549.43), Haryana (₹ 19371.37), Karnataka (₹ 18864.47) and Telangana (₹ 16849.03) amongst the States of non-special category. Bihar with ₹ 8033.76 was at the minimum level. Jharkhand (₹ 10284.71) ranked at second position from the bottom.

##### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 12506.64, ₹ 29376.49, ₹ 22704.98 and ₹ 22321.28 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts was ₹ 64333.00 ₹ 28328.97, ₹ 21788.50, ₹ 47804.75, ₹ 38802.30, ₹ 79793.17 and ₹ 24305.62 respectively.

The per capita total receipts (revenue and capital) of States during 2014-15 (Accounts) are given in Table 2.5.1. The graphic presentation of per capita total receipts of the major States has also been given.



### **2.5.2 Per capita total receipts during 2015- 16 (RE)**

#### **Non- Special Category States**

In the non-special category States, the per capita total receipts during 2015-16 (RE) was maximum in Goa (₹ 66545.67) followed by Haryana (₹ 31482.33), Telangana (₹ 27027.38), Kerala (₹ 25254.87), Chhattisgarh (₹ 23326.45), Rajasthan (₹ 22537.96), Tamil Nadu (₹ 21995.41), Karnataka (₹ 20765.58), Andhra Pradesh (₹ 19846.56), Punjab (₹ 10260.94) and Maharashtra (₹ 18991.17). Bihar with ₹ 9976.88 was at the bottom.

#### **Special Category States**

The per capita total receipts was ₹ 14529.32, ₹ 37219.11, ₹ 32499.89 and ₹ 27797.17 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts was ₹ 74538.27, ₹ 31348.24, ₹ 27241.67, ₹ 64197.58, ₹ 47735.40, ₹ 77123.14 and ₹ 29380.82 respectively.

The per capita total receipts (revenue and capital) of States during 2015-16 (RE) are given in Table 2.5.2. The graphic presentation of per capita total receipts of the major States has also been given.

### **2.5.3 Per capita total receipts during 2016-17 (BE)**

#### **Non- Special Category States**

The analysis shows that the per capita total receipts during 2016-17 (BE) was estimated as maximum in Goa (₹ 78020.87) followed by Telangana (₹ 35259.78), Haryana (₹ 32377.57), Kerala (₹ 29965.85), Chhattisgarh (₹ 24290.78), Tamil Nadu (₹ 24080.52), Andhra Pradesh (₹ 23995.42), Karnataka (₹ 23431.22), Rajasthan (₹ 21293.81) and Punjab (₹ 21069.30). Bihar with ₹ 12077.36 was placed at the bottom. Uttar Pradesh (₹ 14719.49) ranked at second position from the bottom.

#### **Special Category States**

In major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated as ₹ 21351.05, ₹ 39923.64, ₹ 40446.45 and ₹ 34125.93 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts was estimated as ₹ 83553.38, ₹ 34260.77, ₹ 28735.21, ₹ 64632.17, ₹ 56702.50, ₹ 78273.43 and ₹ 33929.48 respectively.

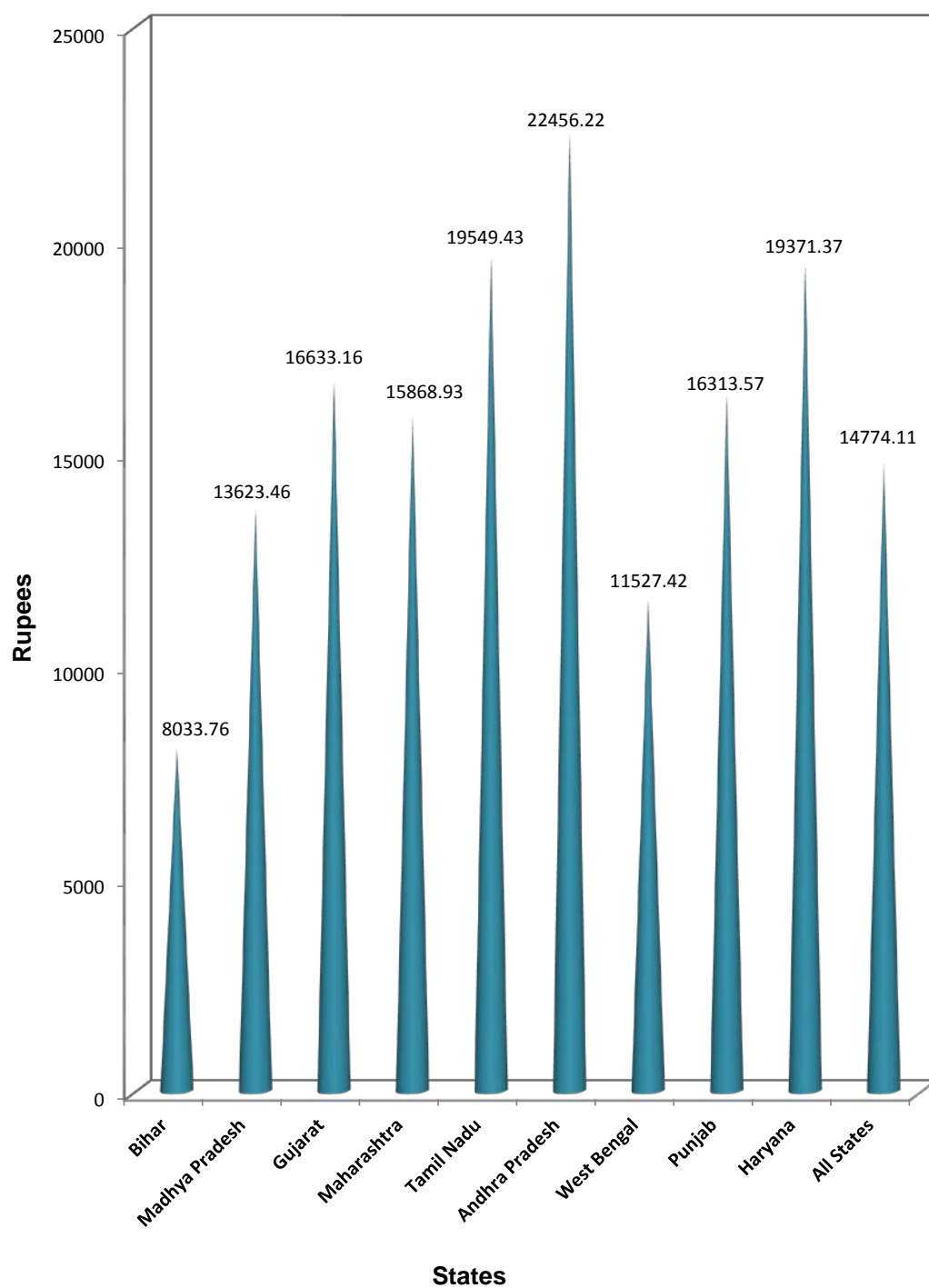
The per capita total receipts (revenue and capital) of States during 2016-17 (BE) are given in Table 2.5.3. The graphic presentation of per capita total receipts of the major States has also been given.

**Table 2.5.1****Per Capita Total Receipts (Rev. & Capital) of States during 2014-2015 (Accounts)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	90672.45	27222.68	117895.13	22456.22
2	Bihar	78417.52	11801.64	90219.16	8033.76
3	Chhattisgarh	37932.81	5301.11	43233.92	15778.80
4	Goa	7688.67	911.45	8600.12	57334.13
5	Gujarat	91977.79	14807.12	106784.91	16633.16
6	Haryana	40798.65	10922.90	51721.55	19371.37
7	Jharkhand	31564.57	4843.30	36407.87	10284.71
8	Karnataka	104142.16	17156.35	121298.51	18864.47
9	Kerala	57950.47	12818.32	70768.79	20814.35
10	Madhya Pradesh	88640.80	16940.98	105581.78	13623.46
11	Maharashtra	165415.43	21520.59	186936.02	15868.93
12	Odisha	56997.89	3626.05	60623.94	13809.55
13	Punjab	39022.85	8286.50	47309.35	16313.57
14	Rajasthan	91326.89	14199.79	105526.68	14376.93
15	Tamil Nadu	122420.45	25959.71	148380.16	19549.43
16	Telangana	51041.81	7929.79	58971.60	16849.03
17	Uttar Pradesh	193421.61	26371.54	219793.15	10328.63
18	West Bengal	86514.25	23687.88	110202.13	11527.42
	<b>Sub Total-I</b>	<b>1435947.07</b>	<b>254307.70</b>	<b>1690254.77</b>	<b>14333.91</b>
<b>Special Category</b>					
19	Arunachal Pradesh	9136.04	513.91	9649.95	64333.00
20	Assam	38181.49	2965.36	41146.85	12506.64
21	Himachal Pradesh	17843.45	3307.62	21151.07	29376.49
22	Jammu & Kashmir	28938.58	1713.14	30651.72	22704.98
23	Manipur	7998.27	217.13	8215.40	28328.97
24	Meghalaya	6428.26	544.06	6972.32	21788.50
25	Mizoram	5511.10	225.47	5736.57	47804.75
26	Nagaland	7650.95	109.51	7760.46	38802.30
27	Sikkim	4461.95	325.64	4787.59	79793.17
28	Tripura	9239.74	239.45	9479.19	24305.62
29	Uttarakhand	20246.55	3860.43	24106.98	22321.28
	<b>Sub Total-II</b>	<b>155636.38</b>	<b>14021.72</b>	<b>169658.10</b>	<b>21287.09</b>
	<b>All States</b>	<b>1591583.45</b>	<b>268329.42</b>	<b>1859912.87</b>	<b>14774.11</b>

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

**Per Capita Total Receipts of Major States  
during 2014-15 (Accounts)**

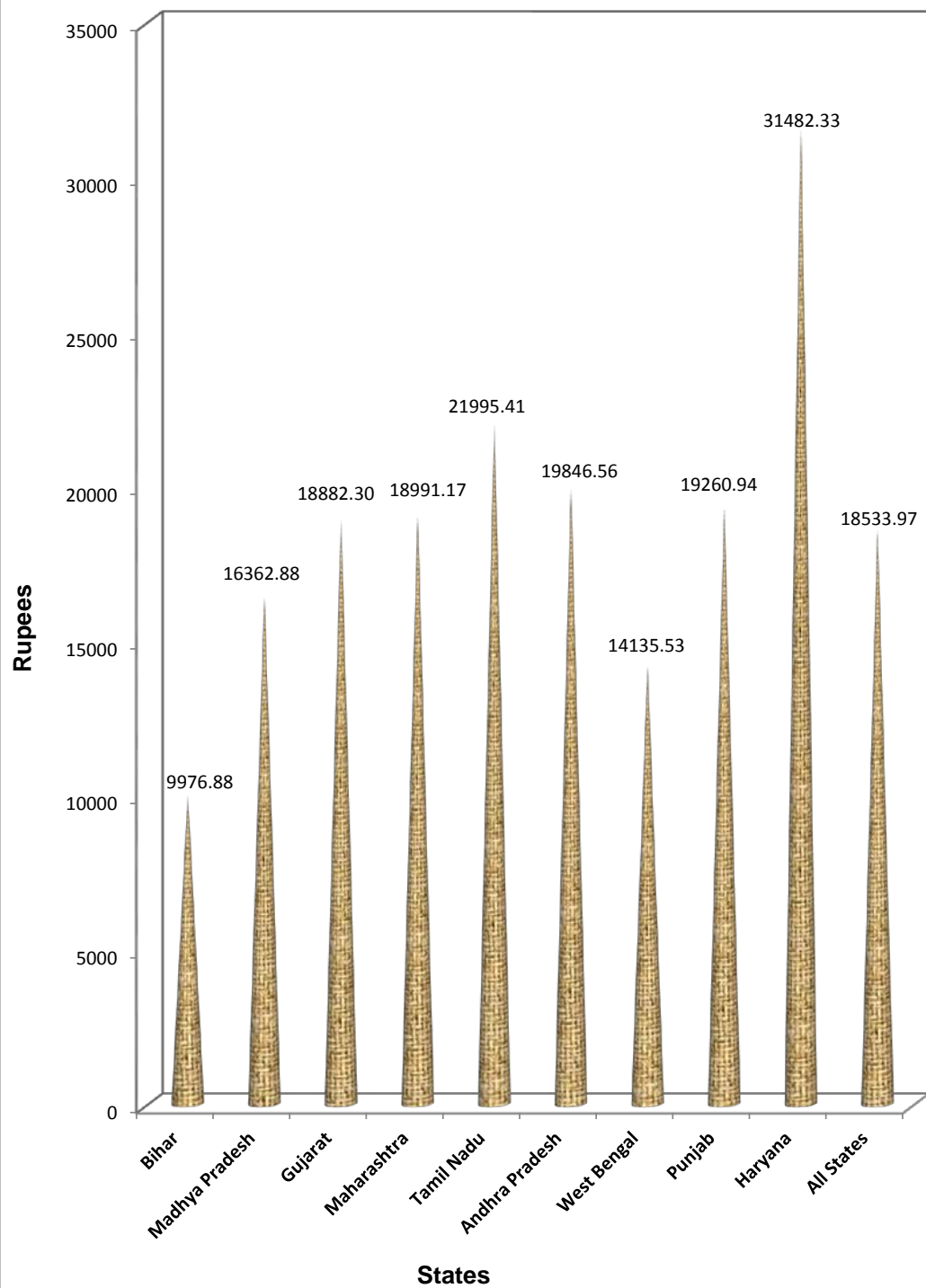


**Table 2.5.2**  
**Per Capita Total Receipts (Rev. & Capital) of States during 2015-2016 (RE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	89380.82	16401.33	105782.15	19846.56
2	Bihar	100183.77	14350.79	114534.56	9976.88
3	Chhattisgarh	58813.72	6500.33	65314.05	23326.45
4	Goa	8953.40	1028.45	9981.85	66545.67
5	Gujarat	104384.44	18916.99	123301.43	18882.30
6	Haryana	54167.35	30834.94	85002.29	31482.33
7	Jharkhand	48650.29	11344.51	59994.80	16619.06
8	Karnataka	117730.87	17868.37	135599.24	20765.58
9	Kerala	71019.72	15099.38	86119.10	25254.87
10	Madhya Pradesh	111130.66	17972.44	129103.10	16362.88
11	Maharashtra	198320.91	28623.52	226944.43	18991.17
12	Odisha	71569.18	8497.76	80066.94	17992.57
13	Punjab	45603.49	11023.68	56627.17	19260.94
14	Rajasthan	106790.49	62018.80	168809.29	22537.96
15	Tamil Nadu	138306.20	31058.44	169364.64	21995.41
16	Telangana	79312.81	16634.39	95947.20	27027.38
17	Uttar Pradesh	247722.42	60575.55	308297.97	14220.39
18	West Bengal	109631.72	27341.54	136973.26	14135.53
.	<b>Sub Total-I</b>	<b>1761672.26</b>	<b>396091.21</b>	<b>2157763.47</b>	<b>17999.36</b>
<b>Special Category</b>					
19	Arunachal Pradesh	11407.98	-227.24	11180.74	74538.27
20	Assam	44263.13	4264.81	48527.94	14529.32
21	Himachal Pradesh	24514.2	2283.56	26797.76	37219.11
22	Jammu & Kashmir	40904.29	3945.56	44849.85	32499.89
23	Manipur	8745.57	345.42	9090.99	31348.24
24	Meghalaya	8403.03	586.72	8989.75	27241.67
25	Mizoram	7535.15	168.56	7703.71	64197.58
26	Nagaland	8993.86	553.22	9547.08	47735.4
27	Sikkim	4853.67	544.95	5398.62	77123.14
28	Tripura	10821.1	637.42	11458.52	29380.82
29	Uttarakhand	26012.82	4286.1	30298.92	27797.17
	<b>Sub Total-II</b>	<b>196454.8</b>	<b>17389.08</b>	<b>213843.88</b>	<b>26465.83</b>
	<b>All States</b>	<b>1958127.06</b>	<b>413480.29</b>	<b>2371607.35</b>	<b>18533.97</b>

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

**Per Capita Total Receipts of Major States  
during 2015-16 (RE)**

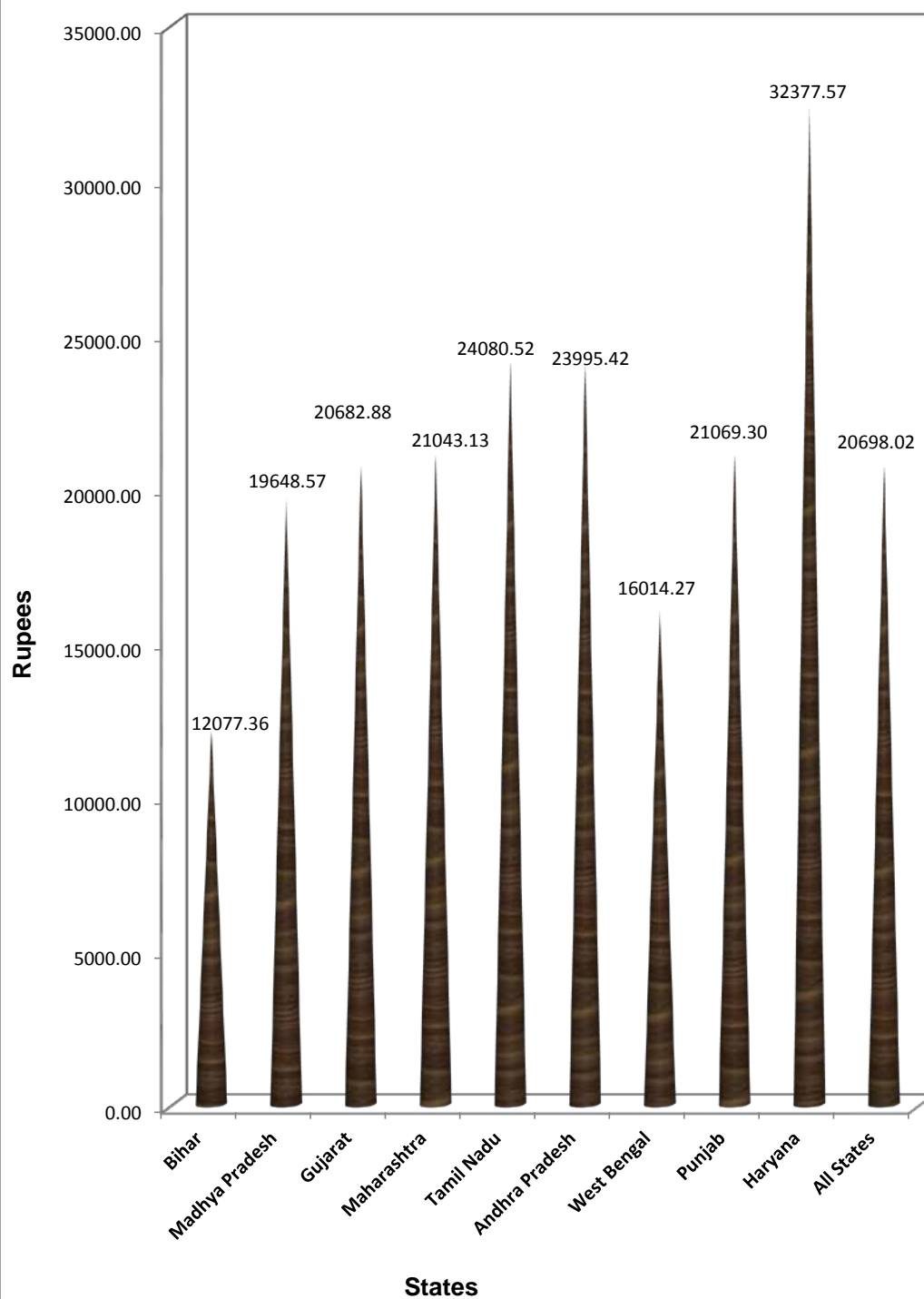


**Table 2.5.3**  
**Per Capita Total Receipts (Rev. & Capital) of States during 2016-2017 (BE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	109299.86	19795.49	129095.35	23995.42
2	Bihar	124590.24	17197.91	141788.15	12077.36
3	Chhattisgarh	61426.68	8044.96	69471.64	24290.78
4	Goa	10641.96	1061.17	11703.13	78020.87
5	Gujarat	116365.98	21175.15	137541.13	20682.88
6	Haryana	62955.53	25759.00	88714.53	32377.57
7	Jharkhand	55756.42	5679.11	61435.53	16694.44
8	Karnataka	130758.08	24356.58	155114.66	23431.22
9	Kerala	84616.85	18166.00	102782.85	29965.85
10	Madhya Pradesh	126095.14	31879.33	157974.47	19648.57
11	Maharashtra	220810.07	34443.10	255253.17	21043.13
12	Odisha	78126.71	13646.13	91772.84	20348.75
13	Punjab	50180.97	12394.85	62575.82	21069.30
14	Rajasthan	123250.53	39434.21	162684.74	21293.81
15	Tamil Nadu	148175.09	39893.76	188068.85	24080.52
16	Telangana	100924.74	25305.28	126230.02	35259.78
17	Uttar Pradesh	281555.44	43450.90	325006.34	14719.49
18	West Bengal	129530.33	27569.66	157099.99	16014.27
	<b>Sub Total-I</b>	<b>2015060.62</b>	<b>409252.59</b>	<b>2424313.21</b>	<b>19900.78</b>
<b>Special Category</b>					
19	Arunachal Pradesh	12774.17	594.37	13368.54	83553.38
20	Assam	66179.88	6413.68	72593.56	21351.05
21	Himachal Pradesh	26270.39	2873.87	29144.26	39923.64
22	Jammu & Kashmir	50460.35	6569.15	57029.5	40446.45
23	Manipur	9367.7	370.53	9738.23	32460.77
24	Meghalaya	8980.85	789.12	9769.97	28735.21
25	Mizoram	7672.47	83.39	7755.86	64632.17
26	Nagaland	10568.91	771.59	11340.5	56702.5
27	Sikkim	4885.3	593.84	5479.14	78273.43
28	Tripura	12885.98	685.81	13571.79	33929.48
29	Uttarakhand	32275.88	5603.9	37879.78	34125.93
	<b>Sub Total-II</b>	<b>242321.88</b>	<b>25349.25</b>	<b>267671.13</b>	<b>32484.36</b>
	<b>All States</b>	<b>2257382.50</b>	<b>434601.84</b>	<b>2691984.34</b>	<b>20698.02</b>

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

**Per Capita Total Receipts of Major States  
during 2016-17 (BE)**



## **CHAPTER-III**

### **APPLICATION OF THE RESOURCES**

This chapter undertakes an in-depth analysis of the developmental expenditure of both Non-Special Category States and Special Category States during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE). The analysis has been done separately for Developmental Revenue Expenditure, Developmental Capital Expenditure and total Developmental Expenditure of both revenue and capital accounts.

#### **3.1 Developmental Revenue Expenditure**

The developmental revenue expenditure has been reviewed on the basis of developmental revenue expenditure as percentage to total revenue expenditure and per capita developmental revenue expenditure in different States of two categories during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (RE) in the following paragraphs:-

##### **3.1.1 Developmental revenue expenditure during 2014-15 (Accounts)**

###### **Non-Special Category States**

The examination of developmental revenue expenditure in the non-special category States shows that the developmental revenue expenditure as percentage to total revenue expenditure during 2014-15 (Accounts) was maximum in Andhra Pradesh (75.00 percent) followed by Chhattisgarh (74.60 percent), Telangana (71.83 percent), Rajasthan (70.52 percent), Odisha (69.99 percent), Goa (68.02 percent) and Madhya Pradesh (67.72 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (47.27 percent) succeeded by Punjab (49.27 percent). In the remaining non-special category States, it varied from about 56 percent to 67 percent. The per capita developmental revenue expenditure was maximum in Goa (₹ 33604.73) followed by Andhra Pradesh (₹ 16409.36), Haryana (₹ 12063.13), Karnataka (₹ 10783.45), Chhattisgarh (₹ 10753.65) and Telangana (₹ 10399.22). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 4110.22 whereas it was ₹ 4501.46 in Uttar Pradesh. In the remaining non-special category States, it was more than ₹ 5900.

###### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 64.39 percent, 61.53 percent, 58.95 percent and 61.80 percent respectively. In small States, it ranged from about 54 percent to 71 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh, Jammu & Kashmir and



Uttarakhand was estimated as ₹ 7648.35, ₹ 16908.71, ₹ 12807.39 and ₹ 12111.26 respectively. In small States, it was maximum in Sikkim (₹ 35011.33) and minimum in Tripura (₹ 11761.74).

The State-wise pattern of revenue expenditure during 2014-15 (Accounts) is given in Table 3.1.1.

### **3.1.2 Developmental revenue expenditure during 2015-16 (RE)**

#### **Non-Special Category States**

The developmental revenue expenditure as percentage to total revenue expenditure during 2015-16 (RE) was maximum in Chhattisgarh (78.24 percent) followed by Rajasthan (71.88 percent), Andhra Pradesh (71.55 percent), Telangana (71.15 percent), Goa (71.01 percent), Haryana (70.59 percent) and Odisha (69.96 percent) in the non-special category States. It was minimum in Kerala (47.83 percent) whereas it was 52.40 percent in Punjab. In the remaining States, it was more than 60 percent. The per capita developmental revenue expenditure was maximum in Goa (₹ 43035.27) followed by Haryana (₹ 16957.62), Telangana (₹15884.95), Chhattisgarh (₹15330.70), Andhra Pradesh (₹12553.52), Karnataka (₹ 12239.54), Tamil Nadu (₹ 11603.56) and Kerala (₹11478.83). It was minimum in Bihar (₹ 6188.08). Uttar Pradesh (₹ 6652.69) was at second position from the bottom.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 69.13 percent, 63.28 percent, 59.39 percent and 62.42 percent respectively. In small States, it ranged from about 57 percent to 72 percent. The per capita developmental revenue expenditure was ₹ 12061.28, ₹ 21764.08, ₹ 15782.49 and ₹ 14736.11 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it was maximum in Arunachal Pradesh (₹ 44304.27) and minimum in Tripura (₹ 13004.51).

The State-wise pattern of revenue expenditure during 2015-16 (RE) is given in Table 3.1.2.

### **3.1.3 Developmental revenue expenditure during 2016-17 (BE)**

#### **Non-Special Category States**

The review of developmental revenue expenditure during 2016-17 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (75.78 percent) followed by Chhattisgarh (73.73 percent), Rajasthan (70.54 percent), Jharkhand (70.44 percent), Goa (70.37 percent), Haryana

(70.29 percent) and Odisha (69.42 percent) amongst the States of non-special category. It was minimum in Kerala (48.11 percent) whereas it was 51.23 percent in Punjab. In the remaining non-special category States, it was more than 59 percent. The per capita developmental revenue expenditure was estimated as maximum in Goa (₹ 49177.53) followed by Telangana (₹ 20576.65), Haryana (₹ 19301.09), Chhattisgarh (₹ 14537.84), Andhra Pradesh (₹ 13981.28), Kerala (₹ 13702.17) and Karnataka (₹ 13479.96). Bihar (₹ 6282.04) and Uttar Pradesh (₹ 6784.92) were at first and second position from the bottom in respect of per capita developmental revenue expenditure. In the remaining non-special category States, it was more than ₹ 7900.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 66.68 percent, 63.24 percent, 61.72 percent and 61.60 percent respectively. In small States, it ranged from about 53 percent to 73 percent. The per capita developmental revenue expenditure was estimated to be ₹ 12249.61, ₹ 23168.47, ₹ 19448.32 and ₹ 17897.70 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 48010.50) and minimum in Tripura (₹ 13923.48).

The State-wise pattern of revenue expenditure during 2016-17 (BE) is given in Table 3.1.3.

**Table 3.1.1**

**Pattern of Revenue Expenditure of States during 2014-15 (Accounts)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Developmental	Non-developmental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	86149.13	28590.30	126.27	114865.70	75.00	16409.36
2	Bihar	46157.75	26408.18	4.04	72569.97	63.60	4110.22
3	Chhattisgarh	29465.00	8978.56	1053.64	39497.20	74.60	10753.65
4	Goa	5040.71	2369.53	0.00	7410.24	68.02	33604.73
5	Gujarat	56112.83	30003.32	535.56	86651.71	64.76	8740.32
6	Haryana	32208.56	16764.73	144.58	49117.87	65.57	12063.13
7	Jharkhand	21171.38	10623.45	0.00	31794.83	66.59	5980.62
8	Karnataka	69337.56	28265.27	6011.46	103614.29	66.92	10783.45
9	Kerala	33915.68	31432.75	6398.00	71746.43	47.27	9975.20
10	Madhya Pradesh	55782.27	22365.11	4225.44	82372.82	67.72	7197.71
11	Maharashtra	114639.06	60485.77	2428.29	177553.12	64.57	9731.67
12	Odisha	35789.51	14528.86	817.37	51135.74	69.99	8152.51
13	Punjab	22966.36	23043.09	604.03	46613.48	49.27	7919.43
14	Rajasthan	66673.73	27868.15	0.09	94541.97	70.52	9083.61
15	Tamil Nadu	77192.45	41655.19	9980.36	128828.00	59.92	10170.28
16	Telangana	36397.27	14164.26	111.60	50673.13	71.83	10399.22
17	Uttar Pradesh	95791.02	64305.73	10930.57	171027.32	56.01	4501.46
18	West Bengal	60312.53	42712.32	626.76	103651.61	58.19	6308.84
	<b>Sub Total-I</b>	<b>945102.80</b>	<b>494564.57</b>	<b>43998.06</b>	<b>1483665.43</b>	<b>63.70</b>	<b>8014.78</b>
<b>Special Category</b>							
19	Arunachal	5094.00	2062.59	0.00	7156.59	71.18	33960.00
20	Assam	25163.06	12921.60	993.50	39078.16	64.39	7648.35
21	Himachal Pradesh	12174.27	7603.65	9.13	19787.05	61.53	16908.71
22	Jammu & Kashmir	17289.97	12038.96	0.00	29328.93	58.95	12807.39
23	Manipur	4040.44	2751.13	475.73	7267.30	55.60	13932.55
24	Meghalaya	4230.21	2021.65	0.00	6251.86	67.66	13219.41
25	Mizoram	3902.78	1749.65	0.00	5652.43	69.05	32523.17
26	Nagaland	3629.17	3133.24	0.00	6762.41	53.67	18145.85
27	Sikkim	2100.68	1588.43	41.84	3730.95	56.30	35011.33
28	Tripura	4587.08	2676.01	179.82	7442.91	61.63	11761.74
29	Uttarakhand	13080.16	7402.28	681.27	21163.71	61.80	12111.26
	<b>Sub Total-II</b>	<b>95291.82</b>	<b>55949.19</b>	<b>2381.29</b>	<b>153622.30</b>	<b>62.03</b>	<b>11956.31</b>
	<b>All States</b>	<b>1040394.62</b>	<b>550513.76</b>	<b>46379.35</b>	<b>1637287.73</b>	<b>63.54</b>	<b>8264.32</b>

**Table 3.1.2**  
**Pattern of Revenue Expenditure of States during 2015-16 (RE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Developmental	Non-developmental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	66910.24	26544.70	66.00	93520.94	71.55	12553.52
2	Bihar	71039.11	30623.73	4.53	101667.37	69.87	6188.08
3	Chhattisgarh	42925.95	10917.20	1022.50	54865.65	78.24	15330.70
4	Goa	6455.29	2635.20	0.00	9090.49	71.01	43035.27
5	Gujarat	67054.06	33060.16	613.54	100727.76	66.57	10268.62
6	Haryana	45785.57	18767.17	307.75	64860.49	70.59	16957.62
7	Jharkhand	30156.98	13136.07	0.01	43293.06	69.66	8353.73
8	Karnataka	79924.18	30495.72	6312.27	116732.17	68.47	12239.54
9	Kerala	39142.81	36198.35	6493.05	81834.21	47.83	11478.83
10	Madhya Pradesh	77278.77	26870.32	6544.30	110693.39	69.81	9794.52
11	Maharashtra	133545.53	68391.97	5673.85	207611.35	64.32	11175.36
12	Odisha	45292.63	18527.25	920.29	64740.17	69.96	10178.12
13	Punjab	27857.07	24324.90	982.56	53164.53	52.40	9475.19
14	Rajasthan	80519.25	31502.66	0.34	112022.25	71.88	10750.23
15	Tamil Nadu	89347.42	47319.34	11120.58	147787.34	60.46	11603.56
16	Telangana	56391.58	22729.10	131.58	79252.26	71.15	15884.95
17	Uttar Pradesh	144230.31	74942.52	10181.34	229354.17	62.89	6652.69
18	West Bengal	72258.68	46302.19	743.43	119304.30	60.57	7457.04
	<b>Sub Total-I</b>	<b>1176115.43</b>	<b>563288.55</b>	<b>51117.92</b>	<b>1790521.90</b>	<b>65.69</b>	<b>9810.77</b>
<b>Special Category</b>							
19	Arunachal	6645.64	2526.55	0.00	9172.19	72.45	44304.27
20	Assam	40284.66	16614.01	1376.20	58274.87	69.13	12061.28
21	Himachal Pradesh	15670.14	9084.97	9.96	24765.07	63.28	21764.08
22	Jammu & Kashmir	21779.83	14895.07	0.00	36674.90	59.39	15782.49
23	Manipur	4820.81	3004.90	359.50	8185.21	58.90	16623.48
24	Meghalaya	5423.60	2197.88	0.00	7621.48	71.16	16435.15
25	Mizoram	4324.94	2318.77	0.00	6643.71	65.10	36041.17
26	Nagaland	4998.88	3785.33	0.00	8784.21	56.91	24994.40
27	Sikkim	2930.43	1341.13	41.19	4312.75	67.95	41863.29
28	Tripura	5071.76	3276.63	197.93	8546.32	59.34	13004.51
29	Uttarakhand	16062.36	8853.45	814.91	25730.72	62.42	14736.11
	<b>Sub Total-II</b>	<b>128013.05</b>	<b>67898.69</b>	<b>2799.69</b>	<b>198711.43</b>	<b>64.42</b>	<b>15843.20</b>
	<b>All States</b>	<b>1304128.48</b>	<b>631187.24</b>	<b>53917.61</b>	<b>1989233.33</b>	<b>65.56</b>	<b>10191.69</b>

**Table 3.1.3**  
**Pattern of Revenue Expenditure of States during 2016-17 (BE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Developmental	Non-developmental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	75219.29	38882.82	66.00	114168.11	65.88	13981.28
2	Bihar	73751.12	36184.68	4.99	109940.79	67.08	6282.04
3	Chhattisgarh	41578.22	13775.36	1035.95	56389.53	73.73	14537.84
4	Goa	7376.63	3106.51	0.00	10483.14	70.37	49177.53
5	Gujarat	71345.37	41357.74	426.80	113129.91	63.06	10728.63
6	Haryana	52884.98	22103.35	247.55	75235.88	70.29	19301.09
7	Jharkhand	34349.17	14412.60	0.15	48761.92	70.44	9334.01
8	Karnataka	89237.34	35018.42	5980.31	130236.07	68.52	13479.96
9	Kerala	46998.43	43305.60	7379.07	97683.10	48.11	13702.17
10	Madhya Pradesh	83714.46	32910.42	5960.45	122585.33	68.29	10412.25
11	Maharashtra	139213.15	76717.09	8524.37	224454.61	62.02	11476.76
12	Odisha	51679.91	21763.77	999.70	74443.38	69.42	11458.96
13	Punjab	29798.72	26600.55	1764.52	58163.79	51.23	10033.24
14	Rajasthan	93143.68	38908.50	0.34	132052.52	70.54	12191.58
15	Tamil Nadu	97927.86	53286.55	12815.15	164029.56	59.70	12538.78
16	Telangana	73664.41	23377.53	164.44	97206.38	75.78	20576.65
17	Uttar Pradesh	149811.02	92856.00	10687.52	253354.54	59.13	6784.92
18	West Bengal	78140.68	50814.44	575.21	129530.33	60.33	7965.41
	<b>Sub Total-I</b>	<b>1289834.44</b>	<b>665381.93</b>	<b>56632.52</b>	<b>2011848.89</b>	<b>64.11</b>	<b>10588.04</b>
<b>Special Category</b>							
19	Arunachal	7681.68	2871.65	0.00	10553.33	72.79	48010.50
20	Assam	41648.67	20115.92	694.45	62459.04	66.68	12249.61
21	Himachal Pradesh	16912.98	9828.01	5.00	26745.99	63.24	23168.47
22	Jammu & Kashmir	27422.13	17005.79	0.00	44427.92	61.72	19448.32
23	Manipur	4890.68	3172.96	383.87	8447.51	57.89	16302.27
24	Meghalaya	6163.71	2430.24	0.00	8593.95	71.72	18128.56
25	Mizoram	3790.88	2597.69	0.00	6388.57	59.34	31590.67
26	Nagaland	5425.38	4241.67	0.00	9667.05	56.12	27126.90
27	Sikkim	3076.11	1490.04	58.64	4624.79	66.51	43944.43
28	Tripura	5569.39	4759.91	197.93	10527.23	52.90	13923.48
29	Uttarakhand	19866.45	11129.62	1254.33	32250.40	61.60	17897.70
	<b>Sub Total-II</b>	<b>142448.06</b>	<b>79643.50</b>	<b>2594.22</b>	<b>224685.78</b>	<b>63.40</b>	<b>17287.39</b>
	<b>All States</b>	<b>1432282.50</b>	<b>745025.43</b>	<b>59226.74</b>	<b>2236534.67</b>	<b>64.04</b>	<b>11012.48</b>

### **3.2 Developmental Capital Expenditure**

The developmental capital expenditure has been reviewed on the basis of developmental capital expenditure as percentage to total capital expenditure and per capita developmental capital expenditure in different States of two categories during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) in the following paragraphs:-

#### **3.2.1 Developmental capital expenditure during 2014- 15 (Accounts)**

##### **Non-Special Category States**

The developmental capital expenditure as percentage to total capital expenditure during 2014-15 (Accounts) was maximum in Madhya Pradesh (98.95 percent) followed by Kerala (97.11 percent), Karnataka (96.88 percent), Rajasthan (96.82 percent), Odisha (96.21 percent), Gujarat (96.21 percent) and Chhattisgarh (96.16 percent). It was minimum in Goa (75.12 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 6202.60) followed by Gujarat (₹ 3672.57), Madhya Pradesh (₹ 3116.79), Karnataka (₹ 3043.23), Tamil Nadu (₹ 2761.35) and Telangana (₹ 2692.55). It was minimum in West Bengal with ₹ 1042.08 whereas it was ₹ 1064.79 in Punjab.

##### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 97.03 percent, 97.11 percent, 88.35 percent and 95.79 percent respectively. In the small special category States, it ranged from about 84 percent to 92 percent. The per capita developmental capital expenditure was ₹ 1339.85, ₹ 3974.71, ₹ 3417.04 and ₹ 4514.66 in the major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it ranged from ₹ 3359.91 in Meghalaya to ₹ 14962.67 in Sikkim.

The State-wise pattern of capital expenditure during 2014-15(Accounts) is given in Table 3.2.1.

#### **3.2.2 Developmental capital expenditure during 2015-16 (RE)**

##### **Non-Special Category States**

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2015-16 (RE) was maximum in Rajasthan (99.19 percent) followed by Andhra Pradesh (98.57 percent), Madhya Pradesh (98.52 percent), Telangana (97.67 percent), Odisha (97.41 percent) and Haryana (96.94 percent). It was minimum in Goa (69.18 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 13466.27) followed by Rajasthan (₹ 8418.54), Haryana (₹ 7244.35), Telangana (₹ 4689.38), Jharkhand (₹ 4420.81), Chhattisgarh (₹ 3750.51) and Odisha

(₹ 3721.73). The per capita developmental capital expenditure was minimum in Punjab with ₹ 1493.10.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 95.16 percent, 97.03 percent, 92.33 percent and 97.04 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 81 percent to 93 percent. The per capita developmental capital expenditure was estimated as ₹ 3462.66, ₹ 4862.57, ₹ 8442.53 and ₹ 4512.39 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 13865.00) and minimum in Meghalaya (₹ 4605.97).

The State-wise pattern of capital expenditure during 2015-16 (RE) is given in Table 3.2.2.

### **3.2.3 Developmental capital expenditure during 2016-17 (BE)**

#### **Non-Special Category States**

The developmental capital expenditure as percentage to total capital expenditure during 2016-17 (BE) was estimated to be maximum in Madhya Pradesh (98.42 percent) followed by Kerala (98.15 percent), Rajasthan (97.66 percent), Chhattisgarh (97.61 percent) and Odisha (97.37 percent). It was minimum in Goa (80.51 percent). In the remaining States, it was more than 88 percent. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 18438.80) followed by Telangana (₹ 7945.87), Haryana (₹ 4728.76), Chhattisgarh (₹ 4664.99), Madhya Pradesh (₹ 4422.37) and Rajasthan (₹ 4408.44). The per capita developmental capital expenditure was estimated as minimum in Punjab with ₹ 1590.33 whereas it was ₹ 1924.87 in West Bengal and ₹ 2360.12 in Bihar.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 95.49 percent, 96.47 percent, 91.49 percent and 95.31 percent respectively. In small States, it ranged from about 68 percent to 94 percent. The per capita developmental capital expenditure was estimated as ₹ 3079.66, ₹ 4782.22, ₹ 11447.85 and ₹ 5271.63 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 11307.57) and minimum in Meghalaya (₹ 3668.00).

The State-wise pattern of capital expenditure during 2016-17 (BE) is given in Table 3.2.3.

**Table 3.2.1**  
**Pattern of Capital Expenditure of States during 2014-15 (Accounts)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	12042.85	572.64	12615.49	95.46	2293.88
2	Bihar	16762.24	1756.87	18519.11	90.51	1492.63
3	Chhattisgarh	6451.14	257.74	6708.88	96.16	2354.43
4	Goa	930.39	308.13	1238.52	75.12	6202.60
5	Gujarat	23577.90	929.75	24507.65	96.21	3672.57
6	Haryana	4145.14	413.26	4558.40	90.93	1552.49
7	Jharkhand	6036.69	330.03	6366.72	94.82	1705.28
8	Karnataka	19567.95	630.50	20198.45	96.88	3043.23
9	Kerala	4853.21	144.47	4997.68	97.11	1427.41
10	Madhya Pradesh	24155.12	257.16	24412.28	98.95	3116.79
11	Maharashtra	19763.18	900.84	20664.02	95.64	1677.69
12	Odisha	10999.60	433.03	11432.63	96.21	2505.60
13	Punjab	3087.89	300.81	3388.70	91.12	1064.79
14	Rajasthan	16269.74	533.73	16803.47	96.82	2216.59
15	Tamil Nadu	20958.68	1163.25	22121.93	94.74	2761.35
16	Telangana	9423.94	431.79	9855.73	95.62	2692.55
17	Uttar Pradesh	51153.67	4016.25	55169.92	92.72	2403.84
18	West Bengal	9962.26	421.12	10383.38	95.94	1042.08
	<b>Sub Total-I</b>	<b>260141.59</b>	<b>13801.37</b>	<b>273942.96</b>	<b>94.96</b>	<b>2206.09</b>
<b>Special Category</b>						
19	Arunachal Pradesh	1366.20	121.91	1488.11	91.81	9108.00
20	Assam	4408.11	134.88	4542.99	97.03	1339.85
21	Himachal Pradesh	2861.79	85.30	2947.09	97.11	3974.71
22	Jammu & Kashmir	4613.00	608.01	5221.01	88.35	3417.04
23	Manipur	1123.70	209.08	1332.78	84.31	3874.83
24	Meghalaya	1075.17	99.43	1174.60	91.53	3359.91
25	Mizoram	855.74	74.21	929.95	92.02	7131.17
26	Nagaland	862.22	161.14	1023.36	84.25	4311.10
27	Sikkim	897.76	109.52	1007.28	89.13	14962.67
28	Tripura	2513.39	334.63	2848.02	88.25	6444.59
29	Uttarakhand	4875.83	214.15	5089.98	95.79	4514.66
	<b>Sub Total-II</b>	<b>25452.91</b>	<b>2152.26</b>	<b>27605.17</b>	<b>92.20</b>	<b>3193.59</b>
	<b>All States</b>	<b>285594.50</b>	<b>15953.63</b>	<b>301548.13</b>	<b>94.71</b>	<b>2268.60</b>



**Table 3.2.2**  
**Pattern of Capital Expenditure of States during 2015-16 (RE)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	12930.12	187.28	13117.40	98.57	2425.91
2	Bihar	22864.39	4173.95	27038.34	84.56	1991.67
3	Chhattisgarh	10501.44	530.79	11032.23	95.19	3750.51
4	Goa	2019.94	899.72	2919.66	69.18	13466.27
5	Gujarat	25100.99	992.72	26093.71	96.20	3843.95
6	Haryana	19559.75	617.05	20176.80	96.94	7244.35
7	Jharkhand	15959.13	742.40	16701.53	95.55	4420.81
8	Karnataka	21067.61	915.24	21982.85	95.84	3226.28
9	Kerala	6825.45	300.03	7125.48	95.79	2001.60
10	Madhya Pradesh	21628.67	325.38	21954.05	98.52	2741.28
11	Maharashtra	27672.22	2043.80	29716.02	93.12	2315.67
12	Odisha	16561.69	439.49	17001.18	97.41	3721.73
13	Punjab	4389.71	409.06	4798.77	91.48	1493.10
14	Rajasthan	63054.84	512.26	63567.10	99.19	8418.54
15	Tamil Nadu	21448.20	2113.66	23561.86	91.03	2785.48
16	Telangana	16647.30	397.19	17044.49	97.67	4689.38
17	Uttar Pradesh	77475.99	5981.31	83457.30	92.83	3573.62
18	West Bengal	15739.80	885.28	16625.08	94.68	1624.33
	<b>Sub Total-I</b>	<b>401447.24</b>	<b>22466.61</b>	<b>423913.85</b>	<b>94.70</b>	<b>3348.74</b>
<b>Special Category</b>						
19	Arunachal Pradesh	2077.27	490.55	2567.82	80.90	13848.47
20	Assam	11565.29	587.92	12153.21	95.16	3462.66
21	Himachal Pradesh	3501.05	107.27	3608.32	97.03	4862.57
22	Jammu & Kashmir	11650.69	967.95	12618.64	92.33	8442.53
23	Manipur	1482.74	173.26	1656.00	89.54	5112.90
24	Meghalaya	1519.97	111.57	1631.54	93.16	4605.97
25	Mizoram	910.31	176.75	1087.06	83.74	7585.92
26	Nagaland	1235.40	136.45	1371.85	90.05	6177.00
27	Sikkim	970.55	148.11	1118.66	86.76	13865.00
28	Tripura	3685.54	305.09	3990.63	92.35	9450.10
29	Uttarakhand	4918.50	150.06	5068.56	97.04	4512.39
	<b>Sub Total-II</b>	<b>43517.31</b>	<b>3354.98</b>	<b>46872.29</b>	<b>92.84</b>	<b>5385.81</b>
	<b>All States</b>	<b>444964.55</b>	<b>25821.59</b>	<b>470786.14</b>	<b>94.52</b>	<b>3477.37</b>

**Table 3.2.3**  
**Pattern of Capital Expenditure of States during 2016-17 (BE)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	15511.41	455.23	15966.64	97.15	2883.16
2	Bihar	27707.76	2973.34	30681.10	90.31	2360.12
3	Chhattisgarh	13341.86	327.22	13669.08	97.61	4664.99
4	Goa	2765.82	669.72	3435.54	80.51	18438.80
5	Gujarat	26999.21	1141.50	28140.71	95.94	4060.03
6	Haryana	12956.79	589.30	13546.09	95.65	4728.76
7	Jharkhand	11991.31	682.29	12673.60	94.62	3258.51
8	Karnataka	25215.04	1126.05	26341.09	95.73	3808.92
9	Kerala	10122.36	191.14	10313.50	98.15	2951.13
10	Madhya Pradesh	35555.88	571.83	36127.71	98.42	4422.37
11	Maharashtra	30586.02	1951.53	32537.55	94.00	2521.52
12	Odisha	17917.23	483.65	18400.88	97.37	3972.78
13	Punjab	4723.28	480.44	5203.72	90.77	1590.33
14	Rajasthan	33680.50	807.48	34487.98	97.66	4408.44
15	Tamil Nadu	22787.97	2873.49	25661.46	88.80	2917.79
16	Telangana	28446.20	1614.03	30060.23	94.63	7945.87
17	Uttar Pradesh	71631.06	6834.92	78465.98	91.29	3244.16
18	West Bengal	18883.01	958.86	19841.87	95.17	1924.87
	<b>Sub Total-I</b>	<b>410822.71</b>	<b>24732.02</b>	<b>435554.73</b>	<b>94.32</b>	<b>3372.37</b>
<b>Special Category</b>						
19	Arunachal Pradesh	1806.47	813.99	2620.46	68.94	11290.44
20	Assam	10470.85	494.33	10965.18	95.49	3079.66
21	Himachal Pradesh	3491.02	127.78	3618.80	96.47	4782.22
22	Jammu & Kashmir	16141.47	1501.90	17643.37	91.49	11447.85
23	Manipur	1579.34	92.01	1671.35	94.49	5264.47
24	Meghalaya	1247.12	162.13	1409.25	88.50	3668.00
25	Mizoram	1181.74	158.02	1339.76	88.21	9847.83
26	Nagaland	989.19	459.24	1448.43	68.29	4945.95
27	Sikkim	791.53	72.70	864.23	91.59	11307.57
28	Tripura	3864.86	248.23	4113.09	93.96	9662.15
29	Uttarakhand	5851.51	288.07	6139.58	95.31	5271.63
	<b>Sub Total-II</b>	<b>47415.10</b>	<b>4418.40</b>	<b>51833.50</b>	<b>91.48</b>	<b>5754.26</b>
	<b>All States</b>	<b>458237.81</b>	<b>29150.42</b>	<b>487388.23</b>	<b>94.02</b>	<b>3523.28</b>

### **3.3 Total Developmental Expenditure**

The total developmental expenditure on both revenue and capital accounts has been reviewed on the basis of total developmental expenditure as percentage to total expenditure and per capita total developmental expenditure in different States of two categories during the years 2014-15 (Accounts), 2015-16 (RE) and 2016-17 (BE) in the following paragraphs;-

#### **3.3.1 Total developmental expenditure during 2014-15 (Accounts)**

##### **Non-Special Category States**

The analysis of developmental expenditure in the non-special category States indicates that the developmental expenditure as percentage to total expenditure during 2014-15 (Accounts) was maximum in Chhattisgarh (77.73 percent) followed by Andhra Pradesh (77.02 percent), Telangana (75.70 percent), Madhya Pradesh (74.86 percent), Odisha (74.78 percent), Rajasthan (74.49 percent) and Karnataka (71.81 percent). It was 67.73 percent in Haryana. The percentage was minimum in Kerala (50.52 percent) succeeded by Punjab (52.11 percent) and West Bengal (61.63 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 39807.33) followed by Andhra Pradesh (₹ 18703.23), Karnataka (₹ 13826.67), Haryana (₹ 13615.62), Chhattisgarh (₹ 13108.08) and Telangana (₹ 13091.77). Bihar (₹ 5602.85), Uttar Pradesh (₹ 6905.30) and West Bengal (₹ 7350.92) stood at first, second and third places from the bottom in respect of the per capita developmental expenditure in the non-special category.

##### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 67.79 percent, 66.14 percent, 63.40 percent and 68.39 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 58 percent to 75 percent. The per capita developmental expenditure was ₹ 8988.20, ₹ 20883.42, ₹ 16224.42 and ₹ 16625.92 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 49974.00) and minimum in Meghalaya (₹ 16579.31).

The State-wise pattern of total expenditure during 2014-15 (Accounts) is given in Table 3.3.1. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

### **3.3.2 Total developmental expenditure during 2015-16 (RE)**

#### **Non-Special Category States**

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2015-16 (RE) was maximum in Rajasthan (81.77 percent) followed by Chhattisgarh (81.08 percent), Jharkhand (76.87 percent), Haryana (76.84 percent), Telangana (75.85 percent), Odisha (75.67 percent), Andhra Pradesh (74.87 percent) and Madhya Pradesh (74.56 percent) in the non-special category States. The percentage was minimum in Kerala (51.67 percent) succeeded by Punjab (55.63 percent) and Tamil Nadu (64.66 percent). The per capita total developmental expenditure was maximum in Goa (₹ 56501.53) followed by Haryana (₹ 24201.97), Telangana (₹ 20574.33), Rajasthan (₹ 19168.77), Chhattisgarh (₹ 19081.21) and Karnataka (₹ 15465.82). It was minimum in Bihar (₹ 8179.75) succeeded by West Bengal (₹ 9081.37) and Uttar Pradesh (₹ 10226.31) amongst the States of non-special category

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 73.62 percent, 67.57 percent, 67.82 percent and 68.12 percent respectively. In small States, it ranged from about 61 percent to 75 percent. The per capita developmental expenditure was ₹ 15523.94, ₹ 26626.65, ₹ 24225.01 and ₹ 19248.50 in major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 58152.73) and minimum in Meghalaya (₹ 21041.12).

The State-wise pattern of total expenditure during 2015-16 (RE) is given in Table 3.3.2. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

### **3.3.3 Total developmental expenditure during 2016-17 (BE)**

#### **Non-Special Category States**

The developmental expenditure as percentage to total expenditure during 2016-17 (BE) was estimated to be maximum in Telangana (80.23 percent) followed by Chhattisgarh (78.39 percent), Rajasthan (76.15 percent), Jharkhand (75.43 percent), Madhya Pradesh (75.15 percent), Odisha (74.96 percent), Haryana (74.16 percent) and Karnataka (73.10 percent). It was estimated to be minimum in Kerala (52.89 percent) succeeded by Punjab (54.48 percent) and Tamil Nadu (63.64 percent). The per capita developmental

expenditure was estimated to be maximum in Goa (₹ 67616.33) followed by Telangana (₹ 28522.52), Haryana (₹ 24029.84), Chhattisgarh (₹ 19202.83), Karnataka (₹ 17288.88), Andhra Pradesh (₹ 16864.44), Kerala (₹ 16653.29) and Rajasthan (₹ 16600.02). It was estimated to be minimum in Bihar with ₹ 8642.15 whereas it was estimated to be ₹ 9890.28 in West Bengal and ₹ 10029.08 in Uttar Pradesh.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 70.98 percent, 67.20 percent, 70.18 percent and 66.99 percent respectively. In small States, it ranged from about 58 percent to 74 percent. The per capita developmental expenditure was estimated as ₹ 15329.27, ₹ 27950.68, ₹ 30896.17 and ₹ 23169.33 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Arunachal Pradesh (₹ 59300.94) and minimum in Manipur (₹ 21566.73).

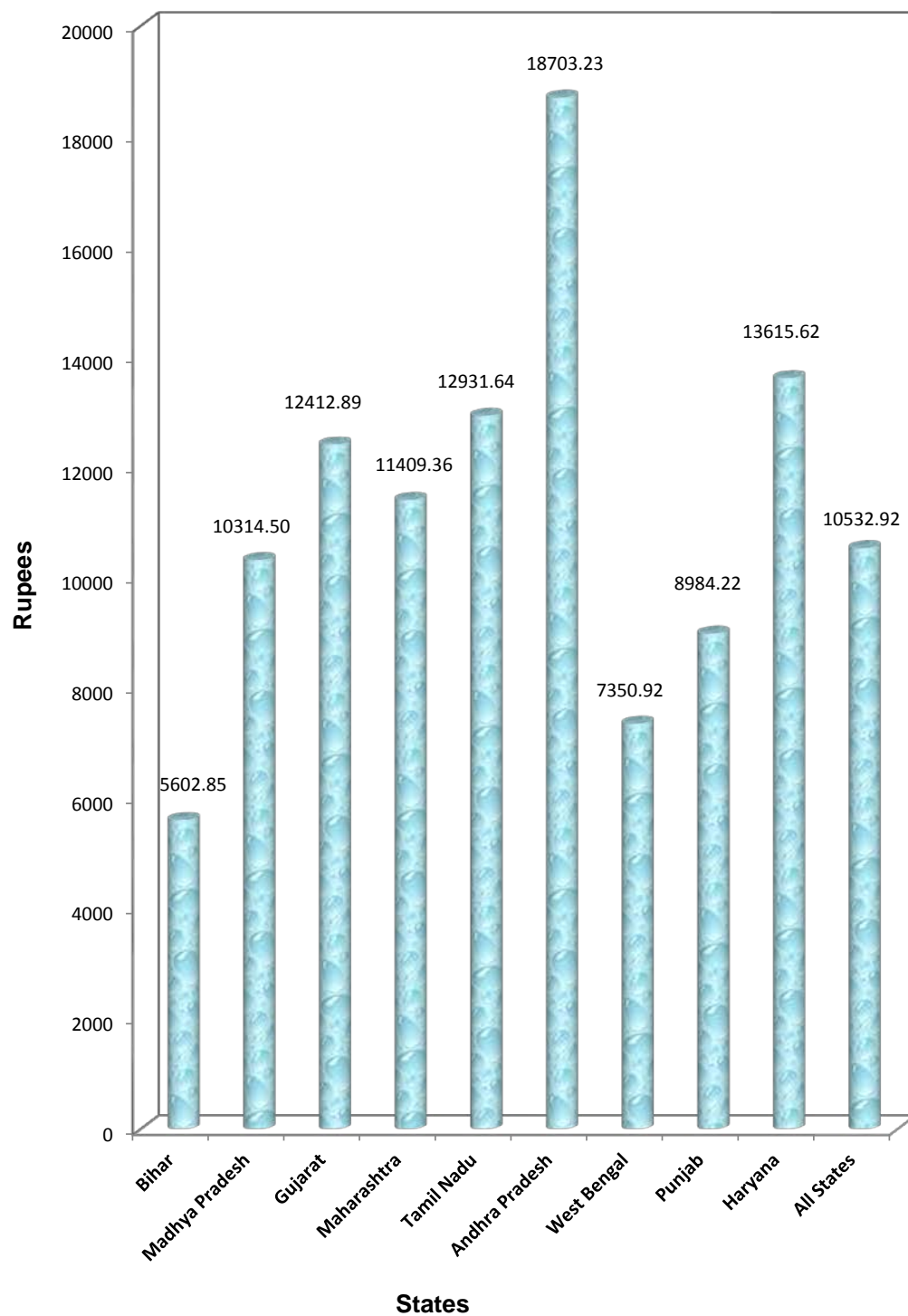
The State-wise pattern of total expenditure during 2016-17 (BE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

**Table 3.3.1**

**Pattern of Total Expenditure (Revenue+Capital) of States during 2014-15 (Accounts)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	98191.98	29162.94	126.27	127481.19	77.02	18703.23
2	Bihar	62919.99	28165.05	4.04	91089.08	69.08	5602.85
3	Chhattisgarh	35916.14	9236.30	1053.64	46206.08	77.73	13108.08
4	Goa	5971.10	2677.66	0.00	8648.76	69.04	39807.33
5	Gujarat	79690.73	30933.07	535.56	111159.36	71.69	12412.89
6	Haryana	36353.70	17177.99	144.58	53676.27	67.73	13615.62
7	Jharkhand	27208.07	10953.48	0.00	38161.55	71.30	7685.90
8	Karnataka	88905.51	28895.77	6011.46	123812.74	71.81	13826.67
9	Kerala	38768.89	31577.22	6398.00	76744.11	50.52	11402.61
10	Madhya Pradesh	79937.39	22622.27	4225.44	106785.10	74.86	10314.50
11	Maharashtra	134402.24	61386.61	2428.29	198217.14	67.81	11409.36
12	Odisha	46789.11	14961.89	817.37	62568.37	74.78	10658.11
13	Punjab	26054.25	23343.90	604.03	50002.18	52.11	8984.22
14	Rajasthan	82943.47	28401.88	0.09	111345.44	74.49	11300.20
15	Tamil Nadu	98151.13	42818.44	9980.36	150949.93	65.02	12931.64
16	Telangana	45821.21	14596.05	111.60	60528.86	75.70	13091.77
17	Uttar Pradesh	146944.69	68321.98	10930.57	226197.24	64.96	6905.30
18	West Bengal	70274.79	43133.44	626.76	114034.99	61.63	7350.92
	<b>Sub Total-I</b>	<b>1205244.39</b>	<b>508365.94</b>	<b>43998.06</b>	<b>1757608.39</b>	<b>68.57</b>	<b>10220.86</b>
<b>Special Category</b>							
19	Arunachal	6460.20	2184.50	0.00	8644.70	74.73	43068.00
20	Assam	29571.17	13056.48	993.50	43621.15	67.79	8988.20
21	Himachal Pradesh	15036.06	7688.95	9.13	22734.14	66.14	20883.42
22	Jammu & Kashmir	21902.97	12646.97	0.00	34549.94	63.40	16224.42
23	Manipur	5164.14	2960.21	475.73	8600.08	60.05	17807.38
24	Meghalaya	5305.38	2121.08	0.00	7426.46	71.44	16579.31
25	Mizoram	4758.52	1823.86	0.00	6582.38	72.29	39654.33
26	Nagaland	4491.39	3294.38	0.00	7785.77	57.69	22456.95
27	Sikkim	2998.44	1697.95	41.84	4738.23	63.28	49974.00
28	Tripura	7100.47	3010.64	179.82	10290.93	69.00	18206.33
29	Uttarakhand	17955.99	7616.43	681.27	26253.69	68.39	16625.92
	<b>Sub Total-II</b>	<b>120744.73</b>	<b>58101.45</b>	<b>2381.29</b>	<b>181227.47</b>	<b>66.63</b>	<b>15149.90</b>
	<b>All States</b>	<b>1325989.12</b>	<b>566467.39</b>	<b>46379.35</b>	<b>1938835.86</b>	<b>68.39</b>	<b>10532.92</b>

**Per Capita Total Developmental Expenditure of Major States  
during 2014-15 (Accounts)**



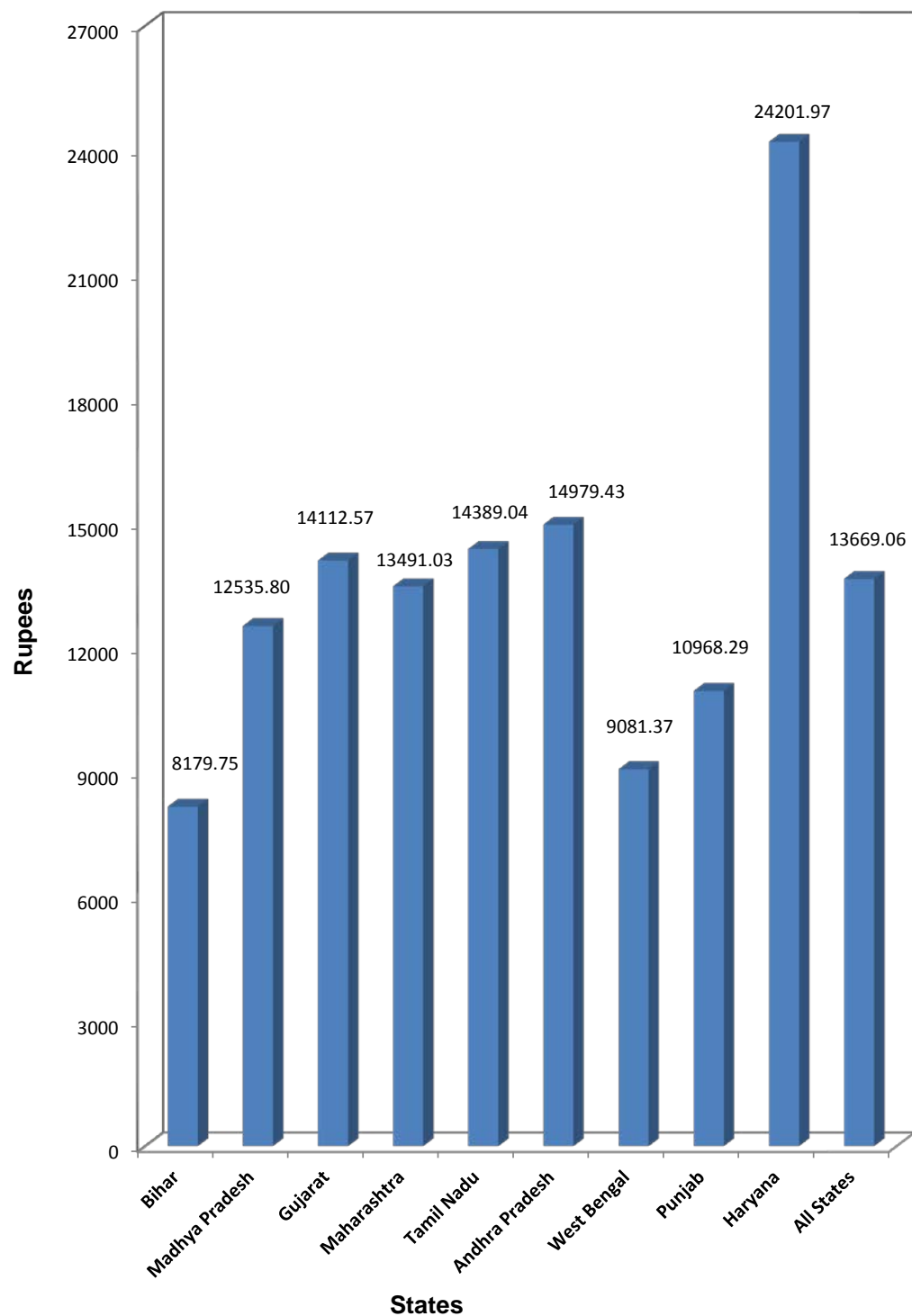
**Table 3.3.2**

**Pattern of Total Expenditure (Revenue+Capital) of States during 2015-16 (RE)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total ( 3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	79840.36	26731.98	66.00	106638.34	74.87	14979.43
2	Bihar	93903.50	34797.68	4.53	128705.71	72.96	8179.75
3	Chhattisgarh	53427.39	11447.99	1022.50	65897.88	81.08	19081.21
4	Goa	8475.23	3534.92	0.00	12010.15	70.57	56501.53
5	Gujarat	92155.05	34052.88	613.54	126821.47	72.67	14112.57
6	Haryana	65345.32	19384.22	307.75	85037.29	76.84	24201.97
7	Jharkhand	46116.11	13878.47	0.01	59994.59	76.87	12774.55
8	Karnataka	100991.79	31410.96	6312.27	138715.02	72.81	15465.82
9	Kerala	45968.26	36498.38	6493.05	88959.69	51.67	13480.43
10	Madhya Pradesh	98907.44	27195.70	6544.30	132647.44	74.56	12535.80
11	Maharashtra	161217.75	70435.77	5673.85	237327.37	67.93	13491.03
12	Odisha	61854.32	18966.74	920.29	81741.35	75.67	13899.85
13	Punjab	32246.78	24733.96	982.56	57963.30	55.63	10968.29
14	Rajasthan	143574.09	32014.92	0.34	175589.35	81.77	19168.77
15	Tamil Nadu	110795.62	49433.00	11120.58	171349.20	64.66	14389.04
16	Telangana	73038.88	23126.29	131.58	96296.75	75.85	20574.33
17	Uttar Pradesh	221706.30	80923.83	10181.34	312811.47	70.88	10226.31
18	West Bengal	87998.48	47187.47	743.43	135929.38	64.74	9081.37
	<b>Sub Total-I</b>	<b>1577562.67</b>	<b>585755.16</b>	<b>51117.92</b>	<b>2214435.75</b>	<b>71.24</b>	<b>13159.52</b>
<b>Special Category</b>							
19	Arunachal	8722.91	3017.10	0.00	11740.01	74.30	58152.73
20	Assam	51849.95	17201.93	1376.20	70428.08	73.62	15523.94
21	Himachal Pradesh	19171.19	9192.24	9.96	28373.39	67.57	26626.65
22	Jammu & Kashmir	33430.52	15863.02	0.00	49293.54	67.82	24225.01
23	Manipur	6303.55	3178.16	359.50	9841.21	64.05	21736.38
24	Meghalaya	6943.57	2309.45	0.00	9253.02	75.04	21041.12
25	Mizoram	5235.25	2495.52	0.00	7730.77	67.72	43627.08
26	Nagaland	6234.28	3921.78	0.00	10156.06	61.38	31171.40
27	Sikkim	3900.98	1489.24	41.19	5431.41	71.82	55728.29
28	Tripura	8757.30	3581.72	197.93	12536.95	69.85	22454.62
29	Uttarakhand	20980.86	9003.51	814.91	30799.28	68.12	19248.50
	<b>Sub Total-II</b>	<b>171530.36</b>	<b>71253.67</b>	<b>2799.69</b>	<b>245583.72</b>	<b>69.85</b>	<b>21229.00</b>
	<b>All States</b>	<b>1749093.03</b>	<b>657008.83</b>	<b>53917.61</b>	<b>2460019.47</b>	<b>71.10</b>	<b>13669.06</b>



**Per Capita Total Developmental Expenditure of Major States during 2015-16 (RE)**

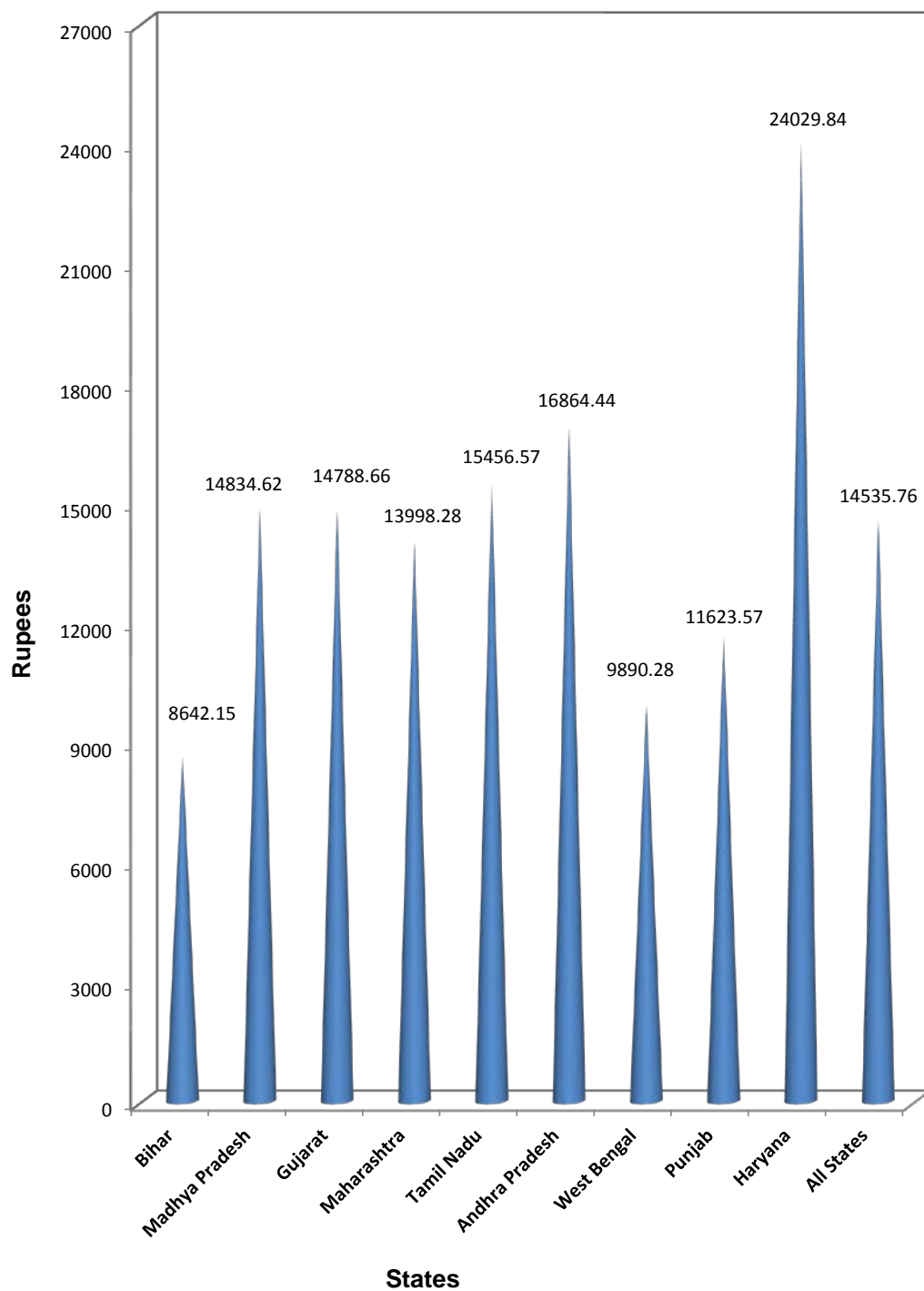


**Table 3.3.3**

**Pattern of Total Expenditure (Revenue+Capital) of States during 2016-17 (BE)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	90730.70	39338.05	66.00	130134.75	69.72	16864.44
2	Bihar	101458.88	39158.02	4.99	140621.89	72.15	8642.15
3	Chhattisgarh	54920.08	14102.58	1035.95	70058.61	78.39	19202.83
4	Goa	10142.45	3776.23	0.00	13918.68	72.87	67616.33
5	Gujarat	98344.58	42499.24	426.80	141270.62	69.61	14788.66
6	Haryana	65841.77	22692.65	247.55	88781.97	74.16	24029.84
7	Jharkhand	46340.48	15094.89	0.15	61435.52	75.43	12592.52
8	Karnataka	114452.38	36144.47	5980.31	156577.16	73.10	17288.88
9	Kerala	57120.79	43496.74	7379.07	107996.60	52.89	16653.29
10	Madhya Pradesh	119270.34	33482.25	5960.45	158713.04	75.15	14834.62
11	Maharashtra	169799.17	78668.62	8524.37	256992.16	66.07	13998.28
12	Odisha	69597.14	22247.42	999.70	92844.26	74.96	15431.74
13	Punjab	34522.00	27080.99	1764.52	63367.51	54.48	11623.57
14	Rajasthan	126824.18	39715.98	0.34	166540.50	76.15	16600.02
15	Tamil Nadu	120715.83	56160.04	12815.15	189691.02	63.64	15456.57
16	Telangana	102110.61	24991.56	164.44	127266.61	80.23	28522.52
17	Uttar Pradesh	221442.08	99690.92	10687.52	331820.52	66.74	10029.08
18	West Bengal	97023.69	51773.30	575.21	149372.20	64.95	9890.28
	<b>Sub Total-I</b>	<b>1700657.15</b>	<b>690113.95</b>	<b>56632.52</b>	<b>2447403.62</b>	<b>69.49</b>	<b>13960.41</b>
<b>Special Category</b>							
19	Arunachal	9488.15	3685.64	0.00	13173.79	72.02	59300.94
20	Assam	52119.52	20610.25	694.45	73424.22	70.98	15329.27
21	Himachal Pradesh	20404.00	9955.79	5.00	30364.79	67.20	27950.68
22	Jammu & Kashmir	43563.60	18507.69	0.00	62071.29	70.18	30896.17
23	Manipur	6470.02	3264.97	383.87	10118.86	63.94	21566.73
24	Meghalaya	7410.83	2592.37	0.00	10003.20	74.08	21796.56
25	Mizoram	4972.62	2755.71	0.00	7728.33	64.34	41438.50
26	Nagaland	6414.57	4700.91	0.00	11115.48	57.71	32072.85
27	Sikkim	3867.64	1562.74	58.64	5489.02	70.46	55252.00
28	Tripura	9434.25	5008.14	197.93	14640.32	64.44	23585.63
29	Uttarakhand	25717.96	11417.69	1254.33	38389.98	66.99	23169.33
	<b>Sub Total-II</b>	<b>189863.16</b>	<b>84061.90</b>	<b>2594.22</b>	<b>276519.28</b>	<b>68.66</b>	<b>23041.65</b>
	<b>All States</b>	<b>1890520.31</b>	<b>774175.85</b>	<b>59226.74</b>	<b>2723922.90</b>	<b>69.40</b>	<b>14535.76</b>

**Per Capita Total Developmental Expenditure of Major States  
during 2016-17 (BE)**



## **CHAPTER-IV**

### **STATE-WISE COMPARISION DURING LAST SIX YEARS**

This chapter is devoted to the State-wise comparison of States' Own Tax Revenue as percentage to total revenue receipts and total developmental expenditure as percentage to total expenditure amongst the States of non-special and special categories during the last 6 years i.e. 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE).

#### **4.1 States' Own Tax Revenue During Last 6 Years**

##### **Non -Special Category States**

The analysis reveals that the share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together was 54.17 percent, 55.68 percent, 55.15 percent, 51.88 percent, 48.27 percent and 47.86 percent during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE), respectively. The State-wise comparison indicates that the percentage of States' Own Tax Revenue to total revenue receipts estimated during 2016-17 (BE) was lower in all States except Goa as compared to the same recorded in 2011-12. In case of Goa State, the share of State's Own Tax Revenue in total revenue receipts was 44.14 percent during 2011-12 which is expected to increase to 46.20 percent in 2016-17 (BE). In Haryana State, it was 66.76 percent, 70.05 percent, 67.26 percent, 67.73 percent, 64.50 percent and 63.85 percent during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE), respectively.

##### **Special Category States**

The share of States' Own Tax Revenue in total revenue receipts for all States of the special category taken together was 21.65 percent, 22.37 percent, 23.53 percent 22.06 percent, 20.74 percent and 20.63 percent during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE), respectively. In case of States namely Arunachal Pradesh, Assam, Jammu & Kashmir, Meghalaya, Nagaland, Tripura and Uttarakhand, the percentage of States' Own Tax Revenue to total revenue receipts was estimated to be lower in 2016-17 (BE) in comparison to the same recorded in 2011-12. Manipur and Sikkim recorded the share of State's Own Tax Revenue in total revenue receipts as 6.51 percent and 8.00 percent, respectively in 2011-12 which is expected to be improved to 7.12 percent and 13.22 percent respectively in 2016-17 (BE).

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE) are given in Table 4.1.

**Table 4.1**

**States' Own Tax Revenue as Percentage to Total Revenue Receipts  
of States during the years 2011-12 to 2016-17 (BE)**

Sr. No.	State	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016 (RE)	2016-2017 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	56.95	57.67	57.92	47.00	49.70	47.87
2	Bihar	24.58	27.29	28.96	26.46	25.61	23.86
3	Chhattisgarh	41.41	44.07	44.75	41.41	36.66	35.76
4	Goa	44.14	50.29	55.54	50.67	45.05	46.20
5	Gujarat	70.29	71.64	70.49	66.69	60.65	61.33
6	Haryana	66.76	70.05	67.26	67.73	64.50	63.85
7	Jharkhand	31.02	33.20	35.89	32.79	29.28	30.58
8	Karnataka	66.58	68.76	69.91	67.39	64.19	64.14
9	Kerala	67.66	68.14	65.06	60.80	56.16	56.27
10	Madhya Pradesh	43.09	43.42	44.29	41.25	36.81	36.88
11	Maharashtra	72.23	72.37	72.48	69.56	65.79	65.29
12	Odisha	33.38	34.22	34.51	34.79	30.32	29.70
13	Punjab	71.81	70.47	68.59	65.53	62.53	60.87
14	Rajasthan	44.51	45.59	44.95	42.35	42.77	43.25
15	Tamil Nadu	69.85	72.10	68.23	64.25	62.57	61.21
16	Telangana	.	.	.	57.38	54.89	54.37
17	Uttar Pradesh	40.20	39.82	39.58	38.35	34.88	35.96
18	West Bengal	42.44	48.04	49.16	45.56	39.15	39.20
	<b>Sub Total- I</b>	<b>54.17</b>	<b>55.68</b>	<b>55.15</b>	<b>51.88</b>	<b>48.27</b>	<b>47.86</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.78	5.49	7.47	5.06	4.87	5.25
20	Assam	27.82	26.88	27.92	24.75	26.75	23.62
21	Himachal Pradesh	28.25	29.66	32.59	33.29	26.09	28.43
22	Jammu & Kashmir	19.15	22.25	23.12	21.89	19.53	18.27
23	Manipur	6.51	4.88	6.49	6.46	6.80	7.12
24	Meghalaya	14.99	15.31	15.15	14.61	12.32	14.13
25	Mizoram	4.45	4.92	4.82	4.84	4.12	4.32
26	Nagaland	5.44	5.48	5.13	5.08	4.95	4.88
27	Sikkim	8.00	11.48	12.13	11.82	12.20	13.22
28	Tripura	13.25	14.25	14.04	12.71	12.22	11.18
29	Uttarakhand	41.02	40.73	42.47	41.18	37.11	37.54
	<b>Sub Total- II</b>	<b>21.65</b>	<b>22.37</b>	<b>23.53</b>	<b>22.06</b>	<b>20.74</b>	<b>20.63</b>
	<b>All States</b>	<b>50.74</b>	<b>52.28</b>	<b>52.03</b>	<b>48.96</b>	<b>45.50</b>	<b>44.93</b>

## **4.2 Developmental Expenditure During Last 6 Years**

### **Non-Special Category States**

In the non-special category, the total developmental expenditure as percentage to total expenditure for all States taken together was 66.61 percent, 67.19 percent, 66.56 percent, 68.57 percent, 71.24 percent and 69.49 percent during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE), respectively. In Haryana State, it was 71.88 percent, 72.14 percent, 69.66 percent, 67.73 percent, 76.84 percent and 74.16 percent during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE) respectively. In the States namely Bihar, Chhattisgarh, Jharkhand, Madhya Pradesh, Odisha, Punjab, Rajasthan, Uttar Pradesh and West Bengal, the percentage of developmental expenditure to total expenditure was estimated to be higher in 2016-17 (BE) as compared to the same estimated in 2011-12. In case of Andhra Pradesh, Maharashtra and Tamil Nadu, it was estimated as 72.17 percent, 68.58 percent and 65.19 percent, respectively in 2011-12 which is expected to be decreased to 69.72 percent, 66.07 percent and 63.64 percent, respectively during 2016-17 (BE).

### **Special Category States**

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 64.01 percent, 63.42 percent, 63.54 percent, 66.63 percent, 69.85 percent and 68.66 percent during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE), respectively. The percentage of developmental expenditure to the total expenditure in the States namely Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Sikkim and Tripura was estimated as higher during 2016-17 (BE) as compared to the percentage of developmental expenditure recorded in 2011-12. In the remaining States namely Arunachal Pradesh, Mizoram, Nagaland and Uttarakhand, the share of developmental expenditure was estimated as lower in 2016-17 (BE) as compared to the share recorded in 2011-12.

The details of total developmental expenditure as percentage to total expenditure of States during 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 (RE) and 2016-17 (BE) are given in Table 4.2.

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**  
**of States during the years 2011-12 to 2016-17 (BE)**

Sr. No.	State	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016 (RE)	2016-2017 (BE)
<b>Non-Special Category</b>							
1	Andhra Pradesh	72.17	72.49	70.72	77.02	74.87	69.72
2	Bihar	67.95	70.70	69.77	69.08	72.96	72.15
3	Chhattisgarh	76.27	77.42	76.77	77.73	81.08	78.39
4	Goa	72.46	71.49	70.92	69.04	70.57	72.87
5	Gujarat	69.92	72.69	71.58	71.69	72.67	69.61
6	Haryana	71.88	72.14	69.66	67.73	76.84	74.16
7	Jharkhand	67.15	68.65	64.29	71.30	76.87	75.43
8	Karnataka	73.91	73.29	71.45	71.81	72.81	73.10
9	Kerala	53.13	54.48	52.10	50.52	51.67	52.89
10	Madhya Pradesh	74.71	72.50	70.47	74.86	74.56	75.15
11	Maharashtra	68.58	68.21	67.65	67.81	67.93	66.07
12	Odisha	69.79	69.52	71.98	74.78	75.67	74.96
13	Punjab	48.94	53.50	52.30	52.11	55.63	54.48
14	Rajasthan	69.00	72.56	73.42	74.49	81.77	76.15
15	Tamil Nadu	65.19	64.46	64.72	65.02	64.66	63.64
16	Telangana	.	.	.	75.70	75.85	80.23
17	Uttar Pradesh	59.47	59.23	60.96	64.96	70.88	66.74
18	West Bengal	56.99	58.94	57.98	61.63	64.74	64.95
	<b>Sub Total- I</b>	<b>66.61</b>	<b>67.19</b>	<b>66.56</b>	<b>68.57</b>	<b>71.24</b>	<b>69.49</b>
<b>Special Category</b>							
19	Arunachal Pradesh	77.36	74.81	73.48	74.73	74.30	72.02
20	Assam	58.02	58.57	61.90	67.79	73.62	70.98
21	Himachal Pradesh	64.34	63.96	63.83	66.14	67.57	67.20
22	Jammu & Kashmir	64.68	62.99	61.97	63.40	67.82	70.18
23	Manipur	61.13	60.37	57.25	60.05	64.05	63.94
24	Meghalaya	72.91	72.32	70.92	71.44	75.04	74.08
25	Mizoram	70.80	71.50	68.51	72.29	67.72	64.34
26	Nagaland	58.32	59.92	58.15	57.69	61.38	57.71
27	Sikkim	58.67	61.34	61.81	63.28	71.82	70.46
28	Tripura	62.81	63.30	63.99	69.00	69.85	64.44
29	Uttarakhand	68.26	66.25	65.41	68.39	68.12	66.99
	<b>Sub Total- II</b>	<b>64.01</b>	<b>63.42</b>	<b>63.54</b>	<b>66.63</b>	<b>69.85</b>	<b>68.66</b>
	<b>All States</b>	<b>66.35</b>	<b>66.83</b>	<b>66.27</b>	<b>68.39</b>	<b>71.10</b>	<b>69.40</b>