



**GOVERNMENT OF HARYANA**

**ANALYSIS  
OF  
STATE FINANCES  
2015-16**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2016**

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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 increase in the role of Government activities are mainly on account of social and economic responsibility. In order to run the administration smoothly and to meet the developmental expenditure, the State Governments raise their revenue through various sources.

The present report provides some of the basic statistics relating to receipts and expenditure of all the States in Indian Union by using various parameters. An attempt has been made in this report to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2013-14 (Accounts), 2014-15 [Revised Estimates (R.E.)] and 2015-16 [Budget Estimates (B.E.)]. The budgetary data used in this report has been taken from the Bulletin on State Finances (A Study of Budgets of 2015-16) issued by 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 under 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 22<sup>nd</sup> December, 2016

J.S. Dalal  
Director, Deptt. of Economic &  
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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 the Central Government 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'. 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 ₹ 712418.56 crore received by all States during 2013-14 (Accounts), the maximum collection was made from Sales Tax (63.72 percent) followed by State Excise (11.42 percent) and Stamps & Registration fees (10.85 percent). During 2014-15 (RE) and 2015-16 (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 Jharkhand (77.88 percent) and minimum in Bihar (42.35 percent) during 2013-14 (Accounts) in the non-special category. It was maximum in Telangana (76.21 percent) and minimum in Madhya Pradesh (49.76 percent) during 2014-15 (RE). During 2015-16 (BE), it was estimated as maximum in Kerala (76.41 percent) and minimum in Madhya

Pradesh (49.02 percent). The share of Sales Tax in Haryana was 65.61 percent, 67.32 percent 68.64 percent during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (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. It was due to the implementation of prohibition policy in the State. In Haryana, It was 14.46 percent, 14.69 percent and 13.74 percent during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) respectively. In special category States, the share of Sales Tax in total State's Own Tax Revenue ranged from 51.46 percent in Arunachal Pradesh to 83.71 percent in Manipur in 2013-14 (Accounts). It ranged from about 35 percent in Arunachal Pradesh to about 85 percent in Manipur in the remaining two years.

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 ₹ 6378.07, ₹ 7464.42 and ₹ 8452.37 during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (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 ₹ 1405.84, ₹ 1629.21 and ₹ 1691.67 during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 29 States during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE), 61.71 percent, 54.15 percent and 55.62 percent was collected from States' own sources whereas the remaining 38.29 percent, 45.85 percent and 44.38 percent respectively was received from the Centre in the form of share in Central Taxes and Grants. The major share of total revenues in Haryana State (80.35 percent, 77.68 percent and 76.72 percent) was received from States' own sources whereas the remaining 19.65 percent 22.32 percent and 23.28 percent came from the Centre during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) respectively. Bihar received the maximum share of 68.80 percent, 69.96 percent and 66.79 percent of its total revenue from the Centre during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) respectively in the States of non-special category. The percentage of revenue from States' own sources to their total revenue was less than 44 percent in all special category States except Uttarakhand (50.07 percent) during 2013-14 (Accounts). In 2014-15 (RE) and 2015-16 (BE), it was less than 45 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 and Grants remained at maximum level in Goa during all the three years. In Haryana, the per capita share in Central Taxes was ₹ 1271.19, ₹ 1423.22 and ₹ 2103.70 and the per capita share from the Central Grants was ₹ 1569.27, ₹ 2374.13 and ₹ 2406.41 in 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (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 ₹ 18220.35, ₹ 21014.25 and ₹ 25550.33 during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (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 was maximum in Chhattisgarh and minimum in Kerala in the non-special category throughout the period of three years. In the special category States, it ranged from about 51 percent to 80 percent. The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Madhya Pradesh (98.76 percent and 97.92 percent) during 2013-14 (Accounts) and 2014-15 (RE) in the non-special category. During 2015-16, it was maximum in Kerala (98.15 percent). It was minimum in Goa (80.51 percent, 81.09 percent and 71.22 percent) during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) respectively. In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, it ranged from about 82 percent to 97 percent whereas in the small special category States, it varied from 60 percent to 94 percent during the period of three years i.e. 2013-14 (Accounts) to 2015-16 (BE).

The total developmental expenditure as percentage to total expenditure was estimated as maximum in Chhattisgarh (76.77 percent, 81.69 percent and 81.49 percent) during 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) respectively in the non-special category. The percentage was minimum in Kerala (52.10 percent, 53.90 percent and 55.00 percent) during these years. In the major special category States, it varied from about 60 to 70 percent whereas

in small States, it ranged from 57 percent to 82 percent during the three years. The per capita total developmental expenditure was maximum in Goa during the three years in the non-special category. In this respect, Sikkim ranked first throughout the periods of three years in the special category States.

In the non-special category States, the percentage of States' Own Tax Revenue to total revenue varied from about 48 percent to 56 percent during the period 2010-11 to 2015-16 (BE). In the special category states, it ranged from about 19 percent to 24 percent during the same period. The total developmental expenditure as percentage to total expenditure ranged from about 65 percent to 70 percent in the States of both special and non-special categories during the period 2010-11 to 2015-16 (BE).



# **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 States with additional resources 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 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) used in this report has been taken from the bulletin, "State Finances : A Study of Budgets of 2015-16" issued by the Reserve Bank of India. The data for the years 2010-11, 2011-12 and 2012-13 analysed in this report has been taken from the previous bulletins on State Finances issued by the Reserve Bank of India. This is the 47<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 State resources. The State resources 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 2013-14 (Accounts), 2014-15 [Revised Estimates (RE)] and 2015-16 [Budget Estimates (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 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (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 constitutes 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 State Own Non-Tax Revenue. The State-wise analysis of States’ Own Tax Revenue has been done for the years 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) in the following paragraphs:-

##### **2.1.1 States’ Own Tax Revenue during 2013-14 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 712418.56 crore collected by all States during 2013-14 (Accounts), 63.72 percent of the States’ Own Tax Revenue came from Sales Tax, 11.42 percent from State Excise, 10.85 percent from Stamps and Registration fees, 5.03 percent from Taxes on Vehicles, 1.27 percent from Land Revenue and the remaining 7.71 percent 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 Goa (12.68 percent) and minimum in Haryana (0.05 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Karnataka (20.49 percent). It was 14.46 percent in Haryana. Gujarat with 0.19 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 Jharkhand (77.88 percent) and minimum in Bihar (42.35 percent) whereas it was 65.61 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Rajasthan (7.46 percent) and minimum in West Bengal (3.77 percent). The share of Stamps and Registration fees in total State's Own Tax Revenue ranged from 3.58 percent in Odisha to 17.20 percent in Maharashtra whereas it was 12.53 percent in Haryana.

## **Special Category States**

The analysis of States' Own Tax Revenue in the special category States shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.19 percent in Himachal Pradesh to 2.62 percent in Arunachal Pradesh. The percentage share of State Excise of a State to total State's Own Tax Revenue was minimum in Mizoram (1.35 percent) and maximum in Sikkim (22.98 percent). The percentage share of Sales Tax of a State to total State's Own Tax Revenue ranged from 51.46 percent in Arunachal Pradesh to 83.71 percent in Manipur. The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (10.84 percent) and minimum in Jammu & Kashmir (2.14 percent). The share of Stamps and Registration fees of a State to total State's Own Taxes ranged from 0.53 percent in Nagaland to 9.34 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 2013-14 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b).

### **2.1.2 States' Own Tax Revenue during 2014-15 (RE)**

Out of the total States' Own Tax Revenue of ₹ 816869.91 crore collected by all the States during 2014-15 (RE), 63.88 percent revenue came from Sales Tax, 11.53 percent from State Excise, 10.89 percent from Stamps and Registration fees, 5.02 percent from Taxes on Vehicles, 1.27 percent from Land Revenue and the remaining 7.41 percent from other Taxes and Duties.

## **Non-Special Category States**

The State-wise comparison of States' Own Tax Revenue during 2014-15 (RE) shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in Goa (6.21 percent) and minimum in Haryana (0.05 percent) amongst the States of non-special category. The percentage share of State Excise of a State to its total State's Own Tax Revenue was maximum in Karnataka (20.06 percent). It was 14.69 percent in Haryana. Gujarat with 0.23 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 Telangana (76.21 percent) and minimum in Madhya Pradesh (49.76 percent). It was 67.32 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Kerala (7.16 percent) and minimum in West Bengal (3.64 percent). The share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 3.64 percent in Odisha to 16.33 percent in Maharashtra whereas it was 11.15 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 Uttarakhand to 4.15 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (1.36 percent) and maximum in Sikkim (24.12 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 35.94 percent in Arunachal Pradesh to 84.93 percent in Manipur. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (11.10 percent) and minimum in Jammu & Kashmir (2.49 percent). The share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 0.50 percent in Nagaland to 8.65 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 (RE) are given in Tables 2.1.2(a) and 2.1.2(b).

### **2.1.3 States' Own Tax Revenue during 2015-16 (BE)**

Out of the total States' Own Tax Revenue of ₹ 932211.54 crore estimated by all the States during 2015-16 (BE), 63.76 percent of the States' Own Tax Revenue was estimated from Sales Tax, 11.72 percent from State Excise, 10.92 percent from Stamps and Registration fees, 4.98 percent from Taxes on Vehicles, 1.46 percent from Land Revenue and the remaining 7.17 percent 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 (6.52 percent) and minimum in Telangana (0.03 percent). The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated to be maximum in Karnataka (19.88 percent) whereas it was 13.74 percent in Haryana. Gujarat with 0.18 percent was estimated 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 (76.41percent) and minimum in Madhya Pradesh (49.02 percent) whereas Haryana's share was 68.64 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 (7.01 percent) and minimum in West Bengal (3.42 percent). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Tax Revenue ranged from 5.44 percent in Jharkhand to 16.14 percent in Uttar Pradesh whereas it was 10.83 percent in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue reveals that the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue ranged from 0.18 percent in Uttarakhand to 3.64 percent in Mizoram amongst the special category States. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Nagaland (1.13 percent) and maximum in Sikkim (24.09 percent). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 35.08 percent in Arunachal Pradesh to 84.93 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 (10.59 percent) and minimum in Jammu and Kashmir (2.29 percent). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Tax Revenue ranged from 0.04 percent in Mizoram to 8.21 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 (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 2013-2014 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	73.62	6250.26	48737.41	3335.18	4393.18	1333.87
2	Bihar	201.71	3167.72	8453.01	837.48	2712.41	4588.34
3	Chhattisgarh	226.06	2549.15	7929.51	651.07	990.24	1996.70
4	Goa	454.36	235.76	1708.05	153.91	396.10	634.29
5	Gujarat	1727.41	109.82	40976.07	2282.81	4749.35	6526.91
6	Haryana	12.42	3697.35	16774.33	1094.86	3202.48	785.17
7	Jharkhand	229.84	627.93	7305.08	494.79	502.60	219.54
8	Karnataka	199.49	12828.36	33719.35	3911.50	6188.76	5756.07
9	Kerala	88.78	1941.72	24885.25	2161.09	2593.29	324.89
10	Madhya Pradesh	366.23	5907.39	16649.85	1598.93	3400.00	5629.75
11	Maharashtra	1088.85	10101.12	62530.04	5095.92	18675.98	11106.10
12	Odisha	431.26	1780.13	10728.55	859.67	605.48	2486.49
13	Punjab	42.46	3764.72	14846.71	1145.70	2499.50	1780.11
14	Rajasthan	337.98	4981.59	21215.51	2498.90	3125.33	1318.40
15	Tamil Nadu	272.83	5034.91	53532.17	3683.58	8251.25	2943.38
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	772.00	11643.84	39645.45	3441.42	9520.92	1558.44
18	West Bengal	2253.54	3017.66	21931.09	1350.66	4053.07	3224.55
	<b>Sub Total-I</b>	<b>8778.84</b>	<b>77639.43</b>	<b>431567.43</b>	<b>34597.47</b>	<b>75859.94</b>	<b>52213</b>
<b>Special Category</b>							
19	Arunachal Pradesh	11.39	55.50	223.60	17.08	4.18	122.75
20	Assam	155.65	610.26	6848.01	351.11	251.52	778.38
21	Himachal Pradesh	9.98	951.96	3141.10	207.81	187.50	622.57
22	Jammu & Kashmir	15.97	440.06	4578.81	134.23	260.68	843.00
23	Manipur	1.12	9.20	395.74	18.73	7.90	40.04
24	Meghalaya	3.47	162.66	723.65	36.72	9.78	13.01
25	Mizoram	4.54	3.11	183.34	19.42	1.52	17.85
26	Nagaland	0.70	4.86	250.21	36.15	1.77	39.71
27	Sikkim	3.39	120.64	286.32	18.52	6.45	89.58
28	Tripura	8.07	115.18	837.09	36.79	39.24	37.55
29	Uttarakhand	21.65	1269.29	4902.90	368.83	686.71	105.95
	<b>Sub Total-II</b>	<b>235.93</b>	<b>3742.72</b>	<b>22370.77</b>	<b>1245.39</b>	<b>1457.25</b>	<b>2710.39</b>
	<b>All States</b>	<b>9014.77</b>	<b>81382.15</b>	<b>453938.2</b>	<b>35842.86</b>	<b>77317.19</b>	<b>54923.39</b>



**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2013-14 (Accounts)**

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	0.11	9.75	76.01	5.20	6.85	2.08
2	Bihar	1.01	15.87	42.35	4.20	13.59	22.99
3	Chhattisgarh	1.58	17.77	55.29	4.54	6.90	13.92
4	Goa	12.68	6.58	47.68	4.30	11.06	17.71
5	Gujarat	3.06	0.19	72.69	4.05	8.42	11.58
6	Haryana	0.05	14.46	65.61	4.28	12.53	3.07
7	Jharkhand	2.45	6.69	77.88	5.28	5.36	2.34
8	Karnataka	0.32	20.49	53.86	6.25	9.89	9.19
9	Kerala	0.28	6.07	77.78	6.75	8.11	1.02
10	Madhya Pradesh	1.09	17.61	49.62	4.77	10.13	16.78
11	Maharashtra	1.00	9.30	57.58	4.69	17.20	10.23
12	Odisha	2.55	10.54	63.51	5.09	3.58	14.72
13	Punjab	0.18	15.63	61.66	4.76	10.38	7.39
14	Rajasthan	1.01	14.88	63.37	7.46	9.34	3.94
15	Tamil Nadu	0.37	6.83	72.62	5.00	11.19	3.99
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	1.16	17.49	59.54	5.17	14.30	2.34
18	West Bengal	6.29	8.42	61.21	3.77	11.31	9.00
	<b>Sub Total-I</b>	<b>1.29</b>	<b>11.41</b>	<b>63.40</b>	<b>5.08</b>	<b>11.15</b>	<b>7.67</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2.62	12.77	51.46	3.93	0.96	28.25
20	Assam	1.73	6.78	76.13	3.90	2.80	8.65
21	Himachal Pradesh	0.19	18.59	61.34	4.06	3.66	12.16
22	Jammu & Kashmir	0.25	7.02	73.00	2.14	4.16	13.44
23	Manipur	0.24	1.95	83.71	3.96	1.67	8.47
24	Meghalaya	0.37	17.13	76.23	3.87	1.03	1.37
25	Mizoram	1.98	1.35	79.79	8.45	0.66	7.77
26	Nagaland	0.21	1.46	75.05	10.84	0.53	11.91
27	Sikkim	0.65	22.98	54.55	3.53	1.23	17.07
28	Tripura	0.75	10.73	77.95	3.43	3.65	3.50
29	Uttarakhand	0.29	17.26	66.66	5.01	9.34	1.44
	<b>Sub Total-II</b>	<b>0.74</b>	<b>11.78</b>	<b>70.43</b>	<b>3.92</b>	<b>4.59</b>	<b>8.53</b>
	<b>All States</b>	<b>1.27</b>	<b>11.42</b>	<b>63.72</b>	<b>5.03</b>	<b>10.85</b>	<b>7.71</b>



**Table- 2.1.2 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2014-2015 (RE)**

(₹ in Crore)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	65.78	4229.57	28749.15	1819.00	2900.00	711.61
2	Bihar	250.00	3700.00	12820.15	1000.00	3600.00	4292.80
3	Chhattisgarh	460.00	3150.00	9800.00	800.00	1250.00	2666.75
4	Goa	253.19	290.00	2303.85	169.52	544.39	514.63
5	Gujarat	1931.72	141.82	45242.59	2599.15	5275.71	6876.02
6	Haryana	15.50	4350.00	19930.00	1175.00	3300.00	832.25
7	Jharkhand	300.14	1931.84	9267.95	836.33	680.48	297.26
8	Karnataka	199.82	13750.79	36924.80	4350.00	7100.00	6228.68
9	Kerala	146.13	1977.11	29135.41	2742.20	3788.75	495.11
10	Madhya Pradesh	700.10	6730.00	19500.00	2000.00	4200.00	6059.78
11	Maharashtra	1873.29	11500.00	69089.60	5244.17	19420.73	11828.74
12	Odisha	440.00	2000.00	12435.28	972.00	702.32	2724.07
13	Punjab	58.00	4680.57	17760.00	1350.00	2760.00	1952.00
14	Rajasthan	324.69	5330.00	25625.00	2800.00	3500.00	2207.18
15	Tamil Nadu	178.77	6376.04	61565.65	4279.53	9330.01	4042.72
16	Telangana	72.89	2823.54	26963.30	2226.86	2583.88	708.12
17	Uttar Pradesh	400.82	13217.35	44828.20	3849.71	12260.81	1417.80
18	West Bengal	2366.22	3651.36	24992.20	1458.71	4257.11	3336.61
	<b>Sub Total-I</b>	<b>10037.06</b>	<b>89829.99</b>	<b>496933.13</b>	<b>39672.18</b>	<b>87454.19</b>	<b>57192.13</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.13	58.08	175.83	16.50	4.80	228.91
20	Assam	186.78	732.31	8175.46	421.33	301.86	934.05
21	Himachal Pradesh	15.12	1045.89	3470.01	214.14	209.11	744.19
22	Jammu & Kashmir	42.22	462.00	4530.00	160.40	215.16	1028.62
23	Manipur	1.27	10.49	500.00	22.31	9.01	45.65
24	Meghalaya	4.22	205.16	914.90	50.00	16.66	15.37
25	Mizoram	11.06	4.91	211.95	17.03	3.72	17.86
26	Nagaland	0.81	4.90	270.00	40.00	1.80	42.97
27	Sikkim	6.89	124.00	273.00	18.82	7.70	83.61
28	Tripura	20.00	164.00	940.00	36.50	40.00	40.50
29	Uttarakhand	9.05	1518.40	5459.01	360.00	708.79	141.01
	<b>Sub Total-II</b>	<b>302.55</b>	<b>4330.14</b>	<b>24920.16</b>	<b>1357.03</b>	<b>1518.61</b>	<b>3322.74</b>
	<b>All States</b>	<b>10339.61</b>	<b>94160.13</b>	<b>521853.29</b>	<b>41029.21</b>	<b>88972.80</b>	<b>60514.87</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2014-15 (RE)**

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	0.17	10.99	74.72	4.73	7.54	1.85
2	Bihar	0.97	14.42	49.96	3.90	14.03	16.73
3	Chhattisgarh	2.54	17.38	54.06	4.41	6.90	14.71
4	Goa	6.21	7.12	56.53	4.16	13.36	12.63
5	Gujarat	3.11	0.23	72.89	4.19	8.50	11.08
6	Haryana	0.05	14.69	67.32	3.97	11.15	2.81
7	Jharkhand	2.25	14.51	69.61	6.28	5.11	2.23
8	Karnataka	0.29	20.06	53.86	6.35	10.36	9.09
9	Kerala	0.38	5.16	76.10	7.16	9.90	1.29
10	Madhya Pradesh	1.79	17.17	49.76	5.10	10.72	15.46
11	Maharashtra	1.57	9.67	58.08	4.41	16.33	9.94
12	Odisha	2.28	10.38	64.52	5.04	3.64	14.13
13	Punjab	0.20	16.39	62.18	4.73	9.66	6.83
14	Rajasthan	0.82	13.40	64.41	7.04	8.80	5.55
15	Tamil Nadu	0.21	7.43	71.78	4.99	10.88	4.71
16	Telangana	0.21	7.98	76.21	6.29	7.30	2.00
17	Uttar Pradesh	0.53	17.40	59.00	5.07	16.14	1.87
18	West Bengal	5.91	9.11	62.38	3.64	10.63	8.33
	<b>Sub Total-I</b>	<b>1.28</b>	<b>11.50</b>	<b>63.62</b>	<b>5.08</b>	<b>11.20</b>	<b>7.32</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.05	11.87	35.94	3.37	0.98	46.79
20	Assam	1.74	6.81	76.04	3.92	2.81	8.69
21	Himachal Pradesh	0.27	18.35	60.89	3.76	3.67	13.06
22	Jammu & Kashmir	0.66	7.18	70.36	2.49	3.34	15.98
23	Manipur	0.22	1.78	84.93	3.79	1.53	7.75
24	Meghalaya	0.35	17.01	75.84	4.14	1.38	1.27
25	Mizoram	4.15	1.84	79.52	6.39	1.40	6.70
26	Nagaland	0.22	1.36	74.90	11.10	0.50	11.92
27	Sikkim	1.34	24.12	53.11	3.66	1.50	16.27
28	Tripura	1.61	13.22	75.75	2.94	3.22	3.26
29	Uttarakhand	0.11	18.53	66.60	4.39	8.65	1.72
	<b>Sub Total-II</b>	<b>0.85</b>	<b>12.11</b>	<b>69.70</b>	<b>3.80</b>	<b>4.25</b>	<b>9.29</b>
	<b>All States</b>	<b>1.27</b>	<b>11.53</b>	<b>63.88</b>	<b>5.02</b>	<b>10.89</b>	<b>7.41</b>

**Table- 2.1.3 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2015-2016 (BE)**

(₹ in Crore)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	631.56	4680.00	32840.00	1976.83	3500.00	795.03
2	Bihar	300.00	4000.00	16025.18	1200.00	4000.00	5349.82
3	Chhattisgarh	496.80	3528.00	10998.00	864.00	1350.00	2849.04
4	Goa	213.37	300.00	2370.00	170.52	549.35	683.23
5	Gujarat	2500.00	125.00	49800.00	3000.00	5900.00	7091.46
6	Haryana	16.50	4567.50	22821.40	1316.00	3600.00	928.00
7	Jharkhand	300.00	1200.00	11180.02	900.76	800.00	320.00
8	Karnataka	220.66	15200.00	41329.00	4800.00	8200.00	6695.73
9	Kerala	138.46	2600.66	34712.28	3087.35	4311.33	577.95
10	Madhya Pradesh	500.00	7800.00	21300.00	2300.00	4700.00	6847.69
11	Maharashtra	3200.15	13500.00	74616.77	5693.67	21000.00	12565.63
12	Odisha	465.00	2300.00	12800.56	1069.20	1662.37	2983.24
13	Punjab	60.28	5100.00	17850.96	1500.00	2700.00	2140.70
14	Rajasthan	400.00	6300.00	30500.00	3300.00	4200.00	2396.04
15	Tamil Nadu	203.41	7296.67	68874.57	4882.54	10385.29	4440.65
16	Telangana	13.46	3916.43	35463.39	2500.00	3700.00	901.92
17	Uttar Pradesh	600.00	17500.00	52673.00	4658.00	14836.00	1648.00
18	West Bengal	3031.85	4418.15	29115.91	1590.00	4597.67	3743.23
	<b>Sub Total-I</b>	<b>13291.50</b>	<b>104332.41</b>	<b>565271.04</b>	<b>44808.87</b>	<b>99992.01</b>	<b>62957.36</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.64	66.70	178.10	18.14	5.28	233.78
20	Assam	224.14	878.77	9810.55	505.59	362.19	1111.15
21	Himachal Pradesh	15.66	1137.73	3937.01	227.15	215.40	807.85
22	Jammu & Kashmir	42.32	485.00	5744.00	183.00	324.00	1227.62
23	Manipur	1.45	11.96	570.00	25.43	10.27	52.04
24	Meghalaya	4.77	194.15	766.36	41.30	12.59	16.40
25	Mizoram	11.90	35.68	232.66	23.57	0.12	22.61
26	Nagaland	0.89	4.90	332.78	46.00	1.98	47.91
27	Sikkim	6.89	135.00	300.00	21.07	7.64	89.77
28	Tripura	25.00	180.00	980.00	45.00	45.00	45.00
29	Uttarakhand	17.12	1799.33	6209.81	435.00	777.22	225.01
	<b>Sub Total-II</b>	<b>355.78</b>	<b>4929.22</b>	<b>29061.27</b>	<b>1571.25</b>	<b>1761.69</b>	<b>3879.14</b>
	<b>All States</b>	<b>13647.28</b>	<b>109261.63</b>	<b>594332.31</b>	<b>46380.12</b>	<b>101753.7</b>	<b>66836.5</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2015-16 (BE)**

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	1.42	10.53	73.92	4.45	7.88	1.79
2	Bihar	0.97	12.96	51.90	3.89	12.96	17.33
3	Chhattisgarh	2.47	17.56	54.75	4.30	6.72	14.18
4	Goa	4.98	7.00	55.29	3.98	12.82	15.94
5	Gujarat	3.65	0.18	72.79	4.38	8.62	10.37
6	Haryana	0.05	13.74	68.64	3.96	10.83	2.79
7	Jharkhand	2.04	8.16	76.05	6.13	5.44	2.18
8	Karnataka	0.29	19.88	54.06	6.28	10.73	8.76
9	Kerala	0.30	5.72	76.41	6.80	9.49	1.27
10	Madhya Pradesh	1.15	17.95	49.02	5.29	10.82	15.76
11	Maharashtra	2.45	10.34	57.14	4.36	16.08	9.62
12	Odisha	2.19	10.81	60.15	5.02	7.81	14.02
13	Punjab	0.21	17.38	60.82	5.11	9.20	7.29
14	Rajasthan	0.85	13.38	64.76	7.01	8.92	5.09
15	Tamil Nadu	0.21	7.59	71.68	5.08	10.81	4.62
16	Telangana	0.03	8.42	76.27	5.38	7.96	1.94
17	Uttar Pradesh	0.65	19.04	57.31	5.07	16.14	1.79
18	West Bengal	6.52	9.50	62.62	3.42	9.89	8.05
	<b>Sub Total-I</b>	<b>1.49</b>	<b>11.71</b>	<b>63.47</b>	<b>5.03</b>	<b>11.23</b>	<b>7.07</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.11	13.14	35.08	3.57	1.04	46.05
20	Assam	1.74	6.82	76.10	3.92	2.81	8.62
21	Himachal Pradesh	0.25	17.94	62.09	3.58	3.40	12.74
22	Jammu & Kashmir	0.53	6.06	71.75	2.29	4.05	15.33
23	Manipur	0.22	1.78	84.93	3.79	1.53	7.75
24	Meghalaya	0.46	18.75	74.00	3.99	1.22	1.58
25	Mizoram	3.64	10.93	71.25	7.22	0.04	6.92
26	Nagaland	0.20	1.13	76.60	10.59	0.46	11.03
27	Sikkim	1.23	24.09	53.54	3.76	1.36	16.02
28	Tripura	1.89	13.64	74.24	3.41	3.41	3.41
29	Uttarakhand	0.18	19.01	65.62	4.60	8.21	2.38
	<b>Sub Total-II</b>	<b>0.86</b>	<b>11.86</b>	<b>69.93</b>	<b>3.78</b>	<b>4.24</b>	<b>9.33</b>
	<b>All States</b>	<b>1.46</b>	<b>11.72</b>	<b>63.76</b>	<b>4.98</b>	<b>10.92</b>	<b>7.17</b>

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

The State-wise analysis of per capita States' Own Tax Revenue has been done for the years 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) in the following paragraphs:-

### **2.2.1 Per Capita States' Own Tax Revenue during 2013- 14 (Accounts)**

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

The State-wise comparison of per capita States' Own Tax Revenue in the non-special category States during 2013-14 (Accounts) shows that the per capita revenue receipts from Land Revenue was maximum in Goa (₹ 3029.07) and minimum in Haryana (₹ 4.72). The per capita revenue from State Excise was maximum in Karnataka (₹ 2023.40) followed by Goa (₹ 1571.73), Haryana (₹ 1405.84) and Punjab (₹ 1316.34). The per capita State Excise was minimum in Gujarat (₹ 17.40) 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 (₹ 769.86) and maximum in Goa (11387.00). The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 1026.07) and minimum in Bihar (₹ 76.27). It was ₹ 143.08 in West Bengal, ₹ 142.59 in Jharkhand, ₹ 164.85 in Uttar Pradesh, ₹ 198.54 in Odisha, ₹ 210.39 in Madhya Pradesh, ₹ 242.03 in Chhattisgarh and ₹ 347.07 in Rajasthan. The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 2640.67) followed by Haryana (₹ 1217.67), Tamil Nadu (₹ 1103.11), Karnataka (₹ 976.15) and Punjab (₹ 873.95).

#### **Special Category States**

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Arunachal Pradesh (₹ 75.93) followed by Sikkim (₹ 56.50), Assam (₹ 48.04), Mizoram (₹ 41.27) and Tripura (₹ 21.24). In the remaining special category States, it was less than ₹ 21.00. The per capita revenue from State Excise ranged from ₹ 24.30 in Nagaland to ₹ 2010.67 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1251.05 in Nagaland to ₹ 4625.38 in Uttarakhand. In these special category States, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 347.95) and minimum in Manipur (₹ 66.89). The per capita revenue from Stamps and Registration fees was less than ₹ 90.00 in all the special category States except in Tripura (₹ 103.26), Sikkim (₹ 107.50), Jammu & Kashmir (₹ 197.48), Himachal Pradesh (₹ 264.08) and Uttarakhand (₹ 647.84).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2013-14 (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 2014-15 (RE)**

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

The examination of per capita States' Own Tax Revenue indicates that the per capita revenue receipts from Land Revenue during 2014-15 (RE) was maximum in Goa (₹ 1687.93) and minimum in Haryana (₹ 5.81) in the non- special category States. The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 2138.54) followed by Goa (₹ 1933.33), Haryana (₹1629.21) and Punjab (₹ 1613.99). The per capita revenue receipts from State Excise was minimum in Gujarat (₹ 22.09). The per capita revenue receipts from Sales Tax ranged from ₹ 1141.60 in Bihar to ₹ 15359.00 in Goa. It was ₹ 7464.42 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 1130.13) and minimum in Bihar (₹ 89.05) whereas it was ₹ 440.07 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 3629.27) and minimum in Odisha (₹ 159.98).

### **Special Category States**

The per capita revenue receipts from Land Revenue was maximum in Sikkim (₹ 114.83) followed by Mizoram (₹ 92.17), Assam (₹ 56.77), Tripura (₹ 51.28) and Arunachal Pradesh (₹ 34.20) amongst the States of special category. In the remaining special category States, it was less than ₹ 32.00. The per capita revenue receipts from State Excise ranged from ₹ 24.50 in Nagaland to ₹ 2066.67 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1172.20 in Arunachal Pradesh to ₹ 5054.64 in Uttarakhand. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 333.33) and minimum in Manipur (₹ 76.93). The per capita revenue from Stamps and Registration fees in all the special category States was less than ₹ 105.00 except in Uttarakhand (₹ 656.29), Himachal Pradesh (₹ 290.43), Jammu & Kashmir (₹ 159.38) and Sikkim (₹128.33).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2014-15 (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 2015-16 (BE)

#### Non- Special Category States

The State-wise comparison of per capita States' Own Tax Revenue during 2015-16 (BE) indicates that the per capita revenue receipts from Land Revenue during 2015-16 (BE) was estimated to be maximum in Goa (₹ 1422.47) and minimum in Telangana (₹ 3.79). The per capita revenue receipts from State Excise was estimated to be maximum in Karnataka (₹ 2327.72) followed by Goa (₹ 2000.00), Punjab (₹ 1734.69), Haryana (₹1691.67), Chhattisgarh (₹ 1260.00) and Maharashtra (₹ 1129.71). As already observed in the discussion of 2013-14 (Accounts) and 2014-15 (RE), the per capita revenue from State Excise was estimated again as minimum in Gujarat (₹ 19.14). The per capita revenue from Sales Tax ranged from ₹ 1395.92 in Bihar to ₹ 15800.00 in Goa. It was ₹ 8452.37 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 1136.80) and minimum in Bihar (₹ 104.53). It was estimated as ₹ 487.41 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 3662.33) followed by Maharashtra (₹ 1757.32). It was estimated as minimum in Jharkhand (₹ 221.61).

#### Special Category States

In the special category States, the per capita revenue receipts from Land revenue was estimated to be maximum in Mizoram (₹ 99.17) followed by Sikkim (₹ 98.43), Assam (₹ 67.11), Tripura (₹ 64.10), Arunachal Pradesh (₹ 37.60) and Jammu & Kashmir (₹ 31.00). In the remaining special category States, it was estimated to be less than ₹ 22.00. The per capita revenue from State Excise ranged from ₹ 24.50 in Nagaland to ₹ 1928.57 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1187.33 in Arunachal Pradesh to ₹ 5697.07 in Uttarakhand. The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 87.69 in Manipur to ₹ 399.08 in Uttarakhand. The per capita revenue receipts from Stamps and Registration fees was estimated to be less than ₹ 120.00 except in Uttarakhand (₹ 713.05 ), Himachal Pradesh (₹ 299.17) and Jammu & Kashmir (₹ 234.78).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2015-16 (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.

## **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 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) in the following paragraphs:-

### **2.3.1 Total revenue receipts during 2013-14 (Accounts)**

Out of the total revenue receipts of ₹ 1369187.08 crore of all 29 States during 2013-14 (Accounts), 61.71 percent was collected by the States themselves, constituting 52.03 percent as States' Own Tax revenue and 9.68 percent as States' Own Non-Tax Revenue. The remaining 38.29 percent was received from the Centre in the form of share in Central Taxes (23.25 percent) and Grants (15.04 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 (81.31 percent) followed by Haryana (80.35 percent), Maharashtra (80.06 percent), Gujarat (79.26 percent), Punjab (77.69 percent), Tamil Nadu (76.88 percent) and Kerala (76.40 percent) in the non-special category States. Bihar (31.20 percent) has collected the minimum revenue in all the non-special category States. The revenue received in the form of share in Central Taxes to total revenue receipts was minimum in Haryana (8.80 percent) whereas it was 11.10 percent in Maharashtra, 12.13 percent in Gujarat, 12.62 percent in Punjab and 13.16 percent in Goa. Bihar received the maximum (50.54 percent) share in Central Taxes. The percentage share of Grants from the Centre was minimum (5.54 percent) in Goa whereas it was 8.12 percent in Andhra Pradesh, 8.41 percent in Kerala and 10.86 percent in Haryana. The percentage share of Grants from the Centre was maximum (18.26 percent) in Bihar.

The major share of total revenues in Haryana State (80.35 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 19.65 percent of the total revenue of Haryana State came from the Share in Central Taxes and Grants from the Centre. The States namely Bihar, Uttar Pradesh, Jharkhand, Odisha and West Bengal received 68.80 percent, 50.64 percent, 49.75 percent, 48.37 percent and 48.06 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 18 percent to 46 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 44 percent in all the special category States except Uttarakhand where it was 50.07 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 49 percent to 70 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received 76 percent to 92 percent from the two sources. However, the small State Sikkim derived 69.50 percent of its total revenues from the Centre 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 2013-14 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b).

### **2.3.2 Total revenue receipts during 2014-15 (RE)**

Out of the total revenue receipts of ₹ 1805825.71 crore of all States during 2014-15 (RE), 54.15 percent was collected by the States themselves constituting 45.24 percent as States' Own Tax Revenue and 8.91 percent as States' Own Non-Tax Revenue. The remaining 45.85 percent was received from the Centre in the form of share in Central Taxes (20.28 percent) and Grants (25.57 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 Goa (80.70 percent) followed by Haryana (77.68 percent), Punjab (73.78 percent), Maharashtra (73.27 percent), Kerala (72.60 percent), Gujarat (72.31 percent), Tamil Nadu (71.06 percent) and Karnataka (67.05 percent). Bihar (30.04 percent) collected the minimum revenue 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 (8.37 percent) whereas it was 9.77 percent in Maharashtra, 11.11 percent in Gujarat, 11.59 percent in Goa and 12.17 percent in Telangana. Bihar received the maximum (39.77 percent) share in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (7.71 percent) in Goa whereas it was 13.59 percent in Punjab, 13.96 percent in Haryana, 14.93 percent in Kerala, 16.31 percent in Tamil Nadu and 16.57 percent in Gujarat. The share of Grants from the Centre was maximum (34.19 percent) in Jharkhand.

The major share of total revenues in Haryana State (77.68 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 22.32 percent

of the total revenue of Haryana State came from the share in Central Taxes and Grants from the Centre. The States namely Bihar, Odisha, Jharkhand, West Bengal, Uttar Pradesh, Madhya Pradesh, Chhattisgarh and Rajasthan received 69.96 percent, 57.77 percent, 56.71 percent, 56.19 percent, 55.83 percent, 53.37 percent, 50.15 percent and 44.91 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 19 percent to 45 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 30 percent except Himachal Pradesh and Uttarakhand where it was 37.54 percent and 37.76 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 60 percent to 73 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received 83 percent to 92 percent. However, in another small State Sikkim, the share of these two Central sources in the total State revenue was 73.86 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2014-15 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b).

### **2.3.3 Total revenue receipts during 2015-16 (BE)**

Out of the total revenue receipts of ₹ 2011889.63 crore estimated by all the States during 2015-16 (BE), 55.62 percent was to be collected by the States themselves, constituting 46.34 percent as States' Own Tax Revenue and 9.29 percent as States' Own Non-Tax Revenue. The remaining 44.38 percent was estimated to be received from the Centre in the form of share in Central Taxes (24.13 percent) and Grants from the Centre (20.24 percent).

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

The State-wise comparison of total revenue receipts in the non-special category States during 2015-16 (BE) shows that the percentage of revenue receipts estimated to be collected by a State to its total revenue receipts was maximum in Haryana (76.72 percent) followed by Maharashtra (76.30 percent), Tamil Nadu (73.70 percent), Telangana (73.20 percent), Gujarat (72.70 percent), Goa (72.62 percent), Punjab (71.72 percent), Kerala (70.21 percent) and Karnataka (70.17 percent). The revenue receipts estimated by the remaining

States was more than 42 percent in all the non-special category States except Bihar (33.21 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 (10.86 percent) in Haryana whereas it was 11.89 percent in Gujarat, 13.62 percent in Telangana, 14.69 percent in Maharashtra, 14.82 percent in Tamil Nadu and 16.95 percent in Kerala. Bihar received the maximum (49.18 percent) share in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Goa (7.44 percent) whereas it was 8.52 percent in Karnataka, 9.01 percent in Maharashtra, 10.98 percent in Punjab, 11.48 percent in Tamil Nadu and 12.42 percent in Haryana. The percentage share of Grants from the Centre was maximum (31.28 percent) in Jharkhand.

The major share of total revenue receipts in Haryana (76.72 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 23.28 percent of total State revenue. In the States namely Bihar, Odisha, West Bengal, Jharkhand, Uttar Pradesh and Madhya Pradesh, the revenue from the Centre in the form of share in Central Taxes and Grants was estimated to be 66.79 percent, 57.30 percent, 56.78 percent, 56.26 percent, 54.56 percent and 53.18 percent respectively of their total revenue. In the remaining States of this category, the estimated share of revenue from the Centre varied from about 23 percent to 45 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 31 percent except Uttarakhand (44.73 percent) and Himachal Pradesh (33.35 percent). The major sources of revenue in these 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, 55 percent to 70 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 83 percent to 93 percent. In small State Sikkim, it was 81.03 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2015-16 (BE) are given in Tables 2.3.3(a) and 2.3.3(b) respectively.

## 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 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) have been reviewed in the following paragraphs:-

### 2.4.1 Per capita revenue receipts during 2013-14 (Accounts)

#### Non- Special Category States

In the non-special category States, the maximum per capita revenue receipts from States' sources during 2013-14 (Accounts) was in Goa (₹ 34960.20) followed by Haryana (₹ 11612.80), Kerala (₹ 11115.40), Tamil Nadu (₹ 11104.46), Karnataka (₹ 10510.32), Maharashtra (₹ 10340.52), Gujarat (₹ 10046.07) and Punjab (₹ 9535.21). Bihar (₹ 1958.61) was at the minimum level. The per capita State's Own Tax Revenue was maximum in Goa (₹ 23883.13) followed by Karnataka (₹ 9874.37), Tamil Nadu (₹ 9855.36), Haryana (₹ 9721.14), Kerala (₹ 9465.98), Maharashtra (₹ 9361.90) and Gujarat (₹ 8933.81). Bihar with ₹ 1817.91 was at the minimum level. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 11077.70) followed by Odisha (₹ 1935.01) and Chhattisgarh (₹ 1896.35). Bihar with ₹ 140.69 was at the minimum level. 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 (₹ 5656.93) followed by Odisha (₹ 3521.30), Bihar (₹ 3172.05), Uttar Pradesh (₹ 3005.11), Madhya Pradesh (₹ 2988.85), Chhattisgarh (₹ 2929.45), Rajasthan (₹ 2593.48) and Jharkhand (₹ 2576.17). The per capita share in Central Taxes was minimum in Haryana (₹ 1271.19). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1034.59 in Andhra Pradesh to ₹ 2381.40 in Goa. The share of Haryana was ₹ 1569.27.

#### Special Category States

The special category States received major share of per capita revenue from the Centre in the form of share in Central Taxes and Grants. 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 ₹ 6331.12, ₹ 12402.31, ₹ 13625.42 and ₹ 8159.10 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Sikkim (₹ 50117.17) and minimum in Meghalaya (₹ 14747.75).

The per capita total revenue receipts of States during 2013-14 (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 2014-15 (RE)

### Non-Special Category States

The analysis of per capita revenue receipts during 2014-15 (RE) shows that the maximum per capita revenue receipts from States' sources during 2014-15 (RE) was in Goa (₹ 43040.67) followed by Telangana (₹ 13891.60), Kerala (₹ 13578.87), Haryana (₹ 13213.56), Tamil Nadu (₹ 12469.08), Karnataka (₹ 11356.05), Maharashtra (₹ 11245.86), Gujarat (₹ 11149.68) and Punjab (₹ 10873.66) in the non-special category States. Bihar with ₹ 2560.97 was at the minimum level. The per capita State's Own Tax Revenue was maximum in Goa (₹ 27170.53) followed by Tamil Nadu (₹ 11300.75), Kerala (₹ 11260.21), Haryana (₹ 11087.17) and Karnataka (₹ 10661.60). Bihar with ₹ 2285.21 was at the minimum level. Uttar Pradesh (₹ 3570.24) was at the second lowest position. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 15870.13) followed by Telangana (₹ 3783.43), Kerala (₹ 2318.66), Haryana (₹ 2126.39), Andhra Pradesh (₹ 1699.31) and Jharkhand (₹ 1608.19). West Bengal with ₹ 230.29 was at the minimum level. Bihar (₹ 275.75) 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 2013-14 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 6180.07) followed by Odisha (₹ 3981.78), Uttar Pradesh (₹ 3544.01), Madhya Pradesh (₹ 3521.15), Chhattisgarh (₹ 3455.07), Bihar (₹ 3391.10) and Andhra Pradesh (₹ 3207.38). The per capita share in Central Taxes in Haryana was ₹ 1423.22. The per capita share received from Central Grants of all non-special category States ranged from ₹ 2002.90 in Punjab to ₹ 6205.92 in Telangana whereas Haryana's share was ₹ 2374.13.

### 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 ₹ 10208.48, ₹ 16401.93, ₹ 18480.98 and ₹ 15277.85 respectively. In small States, it was maximum in Sikkim (₹ 76069.33) and minimum in Tripura (₹ 23588.59).

The per capita total revenue receipts of States during 2014-15 (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 2015-16 (BE)

#### Non-Special Category States

In the non-special category States, the per capita revenue receipts from State's sources during 2015-16 (BE) was estimated as maximum in Goa (₹ 48109.93) followed by Telangana (₹ 19410.84), Kerala (₹ 15941.10), Haryana (₹ 14864.74), Tamil Nadu (₹ 13656.45), Maharashtra (₹ 12656.16), Karnataka (₹ 12504.47) and Gujarat (₹ 12167.53). Bihar with ₹ 2985.27 was at bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 28576.47) followed by Kerala (₹ 13322.00), Telangana (₹ 13097.24), Tamil Nadu (₹ 12478.33), Haryana (₹ 12314.59), Karnataka (₹ 11706.80), Maharashtra (₹ 10926.88) and Gujarat (₹ 10477.25). Bihar with ₹ 2689.46 was estimated at the minimum level. Jharkhand (₹ 4072.24) was at the second lowest position. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 19533.47) followed by Telangana (₹ 6313.00), Chhattisgarh (₹ 3093.93), Kerala (₹ 2619.10), Haryana (₹ 2550.14) and Rajasthan (₹ 2068.89). West Bengal with ₹ 245.00 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 13209.60) followed by Chhattisgarh (₹ 5790.49), Bihar (₹ 4420.52), Odisha (₹ 4400.00), Andhra Pradesh (₹ 4247.27), Uttar Pradesh (₹ 4000.42), Rajasthan (₹ 3861.79) and Madhya Pradesh (₹ 3859.27). The per capita share in Central Taxes for Haryana was estimated as ₹ 2103.70. The per capita Grants from the Centre ranged from ₹ 1495.31 in Maharashtra to ₹ 4928.33 in Goa. In Haryana, it was estimated as ₹ 2406.41.

#### Special Category States

The special category States received major share of per capita revenue from the Centre in the form of share in Central Taxes and Grants from the Centre. The major special category States 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 ₹ 11929.89, ₹ 21786.85, ₹ 19057.82 and ₹ 13069.83 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 70904.53) and minimum in Tripura (₹ 27935.23).

The per capita total revenue receipts of States during 2015-16 (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 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) have been examined in the following paragraphs:-

### **2.5.1 Per capita total receipts during 2013-14 (Accounts)**

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

The review of per capita total receipts shows that the maximum per capita total receipts during 2013-14 (Accounts) was in Goa (₹ 49507.20) followed by Haryana (₹ 18220.35), Kerala (₹ 17904.22), Tamil Nadu (₹ 17178.28), Karnataka (₹ 16279.13), Punjab (₹ 14920.94) and Andhra Pradesh (₹ 14880.21) amongst the States of non-special category. Bihar with ₹ 6896.28 was at the minimum level. Jharkhand (₹ 8318.71) 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 ₹ 9949.91, ₹ 25456.72, ₹ 21960.08 and ₹ 18974.07 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts was ₹ 40346.00 ₹ 26452.25, ₹ 20690.63, ₹ 45131.91, ₹ 35192.00, ₹ 75582.00 and ₹ 21626.89 respectively.

The per capita total receipts (Revenue & Capital) of States during 2013-14 (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 2014-15 (RE)**

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

In the non-special category States, the maximum per capita total receipts during 2014-15 (RE) was in Goa (₹ 60150.87) followed by Telangana (₹ 26529.64), Kerala (₹ 22795.05), Haryana (₹ 21014.25), Tamil Nadu (₹ 20965.05), Chhattisgarh (₹ 19882.27), Andhra Pradesh (₹ 19758.69), Karnataka (₹ 19675.76), Gujarat (₹ 18358.01), Maharashtra (₹ 17749.85) and Punjab (₹ 17559.56). Bihar with ₹ 9517.53 was at the minimum level.

#### **Special Category States**

The per capita total receipts was ₹ 15338.77, ₹ 30471.53, ₹ 26698.16 and ₹ 27894.89 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 ₹ 50721.12, ₹ 35927.86, ₹ 36305.53, ₹ 45505.25, ₹ 41633.60, ₹ 109124.17 and ₹ 28565.00 respectively.

The per capita total receipts (revenue & capital) of States during 2014-15 (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 2015-16 (BE)**

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

The analysis of per capita total receipts in the non-special category States during 2015-16 (BE) shows that the maximum per capita total receipts during 2015-16 (BE) was estimated as maximum in Goa (₹ 73107.33) followed by Telangana (₹ 31245.55), Kerala (₹ 27605.57), Haryana (₹ 25550.33), Chhattisgarh (₹ 23012.64), Tamil Nadu (₹ 22337.08), Karnataka (₹ 20472.98), Andhra Pradesh (₹ 20078.22), Gujarat (₹ 19676.81) and Punjab (₹ 19383.34). Bihar with ₹ 10193.30 was estimated at the minimum level. Uttar Pradesh (₹ 12718.61) 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 ₹ 18098.59, ₹ 36022.03, ₹ 28396.69, and ₹ 27094.74 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts was estimated as ₹ 81311.33, ₹ 31936.69, ₹ 27126.76, ₹ 61281.92, ₹ 47573.65, ₹ 75762.00 and ₹ 33911.21 respectively.

The per capita total receipts (revenue & capital) of States during 2015-16 (BE) are given in Table 2.5.3. The graphic presentation of per capita total receipts of the major States has also been given.



## CHAPTER-III

### APPLICATION OF THE RESOURCES

This chapter undertakes an in-depth analysis of the development expenditure of both Non-Special Category States and Special Category States during the years 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (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 2013-14 (Accounts), 2014-15 (RE) and 2014-15 (RE) in the following paragraphs:-

##### 3.1.1 Developmental revenue expenditure during 2013-14 (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 2013-14 (Accounts) was maximum in Chhattisgarh (73.15 percent) followed by Goa (69.49 percent), Rajasthan (68.76 percent), Odisha (68.04 percent), Haryana (67.21 percent), Karnataka (66.39 percent) and Andhra Pradesh (66.37 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (47.79 percent) succeeded by Punjab (50.24 percent). In the remaining non-special category States, it was more than 54 percent. The per capita developmental revenue expenditure was maximum in Goa (₹ 31515.53) followed by Haryana (₹ 10704.79), Karnataka (₹ 9339.86), Chhattisgarh (₹ 8936.07), Tamil Nadu (₹ 8679.19) and Kerala (₹ 8552.94). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 3684.42 whereas it was ₹ 3882.43 in Jharkhand. In the remaining non-special category States, it was more than ₹ 4100.

###### 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 57.51 percent, 59.34 percent, 57.86 percent and 57.76 percent respectively. In small States, it ranged from 51 percent to 69 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh, Jammu & Kashmir and

Uttarakhand was estimated as ₹ 5674.81, ₹ 14502.21, ₹ 11859.87 and ₹ 8835.83 respectively. In small States, it was maximum in Sikkim (₹ 32575.67) and minimum in Tripura (₹ 9095.21).

The State-wise details of developmental revenue expenditure during 2013-14 (Accounts) are given in Table 3.1.1.

### **3.1.2 Developmental revenue expenditure during 2014-15 (RE)**

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

The developmental revenue expenditure as percentage to total revenue expenditure during 2014-15 (RE) was maximum in Chhattisgarh (79.06 percent) followed by Telangana (72.89 percent), Rajasthan (71.71 percent), Goa (71.47 percent), Madhya Pradesh (71.01 percent) and Bihar (70.79 percent) in the non-special category States. It was minimum in Kerala (50.46 percent) whereas it was 52.54 percent in Punjab. In the remaining States, it was more than 58 percent. The per capita developmental revenue expenditure was maximum in Goa (₹ 37899.87) followed by Telangana (₹16621.43), Haryana (₹13687.01), Chhattisgarh (₹13464.90), Andhra Pradesh (₹12905.87), Karnataka (₹ 11538.04), Kerala (₹ 10960.19) and Maharashtra (₹10895.09). It was minimum in Uttar Pradesh (₹ 5278.17). Bihar (₹ 6319.44) 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 65.79 percent, 62.43 percent, 58.38 percent and 63.45 percent respectively. In small States, it ranged from 57 percent to 80 percent. The per capita developmental revenue expenditure was ₹ 10484.34, ₹ 17727.93, ₹ 13427.78 and ₹ 14306.27 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it was maximum in Sikkim (₹ 46659.17) and minimum in Tripura (₹ 13594.69).

The State-wise details of developmental revenue expenditure during 2014-15 (RE) are given in Table 3.1.2.

### **3.1.3 Developmental revenue expenditure during 2015-16 (BE)**

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

The review of developmental revenue expenditure during 2015-16 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Chhattisgarh (78.25 percent) followed by Telangana (74.24 percent), Goa (72.09 percent), Rajasthan (71.75 percent), Jharkhand (69.29 percent), Odisha

(68.49 percent) and Andhra Pradesh (67.54 percent) amongst the States of non-special category. It was minimum in Kerala (49.90 percent) whereas it was 51.96 percent in Punjab. In the remaining non-special category States, it was more than 57 percent. The per capita developmental revenue expenditure was estimated as maximum in Goa (₹ 45798.53) followed by Telangana (₹ 19573.33), Haryana (₹ 15394.08), Chhattisgarh (₹ 15014.76), Kerala (₹ 12476.36), Andhra Pradesh (₹ 12346.01) and Karnataka (₹ 11930.13). Bihar (₹ 5308.79) and Uttar Pradesh (₹ 5749.83) 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 ₹ 6700.

### **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 63.19 percent, 62.02 percent, 53.93 percent and 61.31 percent respectively. In small States, it ranged from 58 percent to 72 percent. The per capita developmental revenue expenditure was estimated to be ₹ 9755.56, ₹ 20233.44, ₹ 13565.28 and ₹ 14478.79 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 42210.13) and minimum in Tripura (₹ 15165.46).

The State-wise details of developmental revenue expenditure during 2015-16 (BE) are given in Table 3.1.3.

## **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 2013-14 (Accounts), 2014-15 (RE) and 2014-15 (RE) in the following paragraphs:-

### **3.2.1 Developmental capital expenditure during 2013- 14 (Accounts)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2013-14 (Accounts) was maximum in Madhya Pradesh (98.76 percent) followed by Rajasthan (97.69 percent), Kerala (97.27 percent), Karnataka (97.01 percent), Chhattisgarh (96.90 percent), Tamil Nadu (96.47 percent) and Jharkhand (96.43 percent). It was minimum in Goa (80.51 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 5441.60) followed by Gujarat (₹ 3553.31), Karnataka (₹ 2699.43), Tamil Nadu (₹ 2504.03), Chhattisgarh (₹ 2122.79) and Andhra Pradesh (₹ 2095.42). It was minimum in Punjab with ₹ 733.51 whereas it was ₹ 771.34 in West Bengal.

#### **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 96.71 percent, 96.50 percent, 85.99 percent and 96.53 percent respectively. In the small special category States, it ranged from 81 percent to 91 percent. The per capita developmental capital expenditure was ₹ 1202.71, ₹ 3244.28, ₹ 3015.18 and ₹ 3633.60 in the major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it ranged from ₹ 3177.56 in Meghalaya to ₹ 12547.00 in Sikkim.

The State-wise details of developmental capital expenditure during 2013-14 (Accounts) are given in Table 3.2.1.

### **3.2.2 Developmental capital expenditure during 2014-15 (RE)**

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

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2014-15 (R.E.) was maximum in Madhya Pradesh (97.92 percent) followed by Kerala (96.80 percent), Andhra Pradesh (96.72 percent), Rajasthan (96.56 percent), Chhattisgarh (96.34 percent) and Gujarat (96.14 percent). It was minimum in Goa (81.09 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 9767.27) followed by Telangana (₹ 4920.28), Gujarat (₹ 4103.92), Chhattisgarh (₹ 2942.49), Tamil Nadu (₹ 2894.48), Karnataka (₹ 2888.68) and Odisha

(₹ 2786.62). It was ₹ 2247.77 in Haryana. The per capita developmental capital expenditure was minimum in Punjab with ₹ 1317.17.

### **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 92.14 percent, 97.09 percent, 84.21 percent and 96.06 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from 81 percent to 92 percent. The per capita developmental capital expenditure was estimated as ₹ 3130.99, ₹ 4008.36, ₹ 6315.53 and ₹ 5488.10 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 25347.00) and minimum in Meghalaya (₹ 5113.44).

The State-wise details of developmental capital expenditure during 2014-15 (RE) are given in Table 3.2.2.

### **3.2.3 Developmental capital expenditure during 2015-16 (BE)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2015-16 (BE) was estimated to be maximum in Kerala (98.15 percent) followed by Madhya Pradesh (97.46 percent), Rajasthan (97.19 percent), Chhattisgarh (96.93 percent) and Telangana (96.42 percent). It was minimum in Goa (71.22 percent). In the remaining States, it was more than 91 percent. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 14903.80) followed by Telangana (₹ 4990.80), Gujarat (₹ 4348.89), Chhattisgarh (₹ 3905.94), Odisha (₹ 3405.24) and Tamil Nadu (₹ 3167.12). It was ₹ 2475.52 in Haryana. The per capita developmental capital expenditure was estimated as minimum in West Bengal with ₹ 1612.35 whereas it was ₹ 1773.61 in Punjab and ₹ 1868.85 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 94.65 percent, 97.42 percent, 82.16 percent and 97.08 percent respectively. In small States, it ranged from 60 percent to 94 percent. The per capita developmental capital expenditure was estimated as ₹ 2887.28, ₹ 4530.29, ₹ 5794.16 and ₹ 3720.61 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 13411.43) and minimum in Manipur (₹ 3739.41).

The State-wise details of developmental capital expenditure during 2015-16 (BE) are given in Table 3.2.3.

### **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 2013-14 (Accounts), 2014-15 (RE) and 2015-16 (BE) in the following paragraphs:-

#### **3.3.1 Total developmental expenditure during 2013-14 (Accounts)**

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

The analysis of development expenditure in the non-special category States indicates that the developmental expenditure as percentage to total expenditure during 2013-14 (Accounts) was maximum in Chhattisgarh (76.77 percent) followed by Rajasthan (73.42 percent), Odisha (71.98 percent), Gujarat (71.58 percent), Karnataka (71.45 percent), Goa (70.92 percent) and Andhra Pradesh (70.72 percent). It was 69.66 percent in Haryana. The percentage was minimum in Kerala (52.10 percent) succeeded by Punjab (52.30 percent) and West Bengal (57.98 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 36957.13) followed by Haryana (₹ 12342.57), Karnataka (₹ 12039.29), Tamil Nadu (₹ 11183.22), Gujarat (₹ 11178.11) and Chhattisgarh (₹ 11058.86). Bihar (₹ 4911.14), Jharkhand (₹ 5258.31) and Uttar Pradesh (₹ 5616.59) 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 61.90 percent, 63.83 percent, 61.97 percent and 65.41 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from 57 percent to 74 percent. The per capita developmental expenditure was ₹ 6877.52, ₹ 17746.49, ₹ 14875.05 and ₹ 12469.43 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 45122.67) and minimum in Tripura (₹ 12808.11).

The State-wise details of total developmental expenditure during 2013-14 (Accounts) are 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 2014-15 (RE)**

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

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2014-15 (RE) was maximum in Chhattisgarh (81.69 percent) followed by Telangana (77.28 percent), Rajasthan (75.81 percent), Madhya Pradesh (75.56 percent), Jharkhand (74.89 percent), Bihar (74.29 percent), Odisha (73.79 percent) and Goa (73.25 percent) in the non-special category States, The percentage was minimum in Kerala (53.90 percent) succeeded by Punjab (55.49 percent) and West Bengal (63.11 percent). The per capita total developmental expenditure was maximum in Goa (₹ 47667.13) followed by Telangana (₹ 21541.71), Chhattisgarh (₹ 16407.39), Haryana (₹ 15934.78), Karnataka (₹ 14426.72) and Andhra Pradesh (₹ 14379.52). It was minimum in Uttar Pradesh (₹ 7960.21) succeeded by West Bengal (₹ 7969.67) and Bihar ₹ 8505.44 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 70.42 percent, 66.83 percent, 64.73 percent and 70.04 percent respectively. In small States, it ranged from 62 percent to 82 percent. The per capita developmental expenditure was ₹ 13615.33, ₹ 21736.29, ₹ 19743.30 and ₹ 19794.37 in major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 72006.17) and minimum in Tripura (₹ 21655.13).

The State-wise details of total developmental expenditure during 2014-15 (RE) are 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 2015-16 (BE)**

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

The developmental expenditure as percentage to total expenditure during 2015-16 (BE) was estimated to be maximum in Chhattisgarh (81.49 percent) followed by Telangana (77.88 percent), Rajasthan (75.98 percent), Odisha (73.85 percent), Goa (71.88 percent), Karnataka (71.81 percent), Gujarat (71.37 percent) and Bihar (70.55 percent). It was estimated to be minimum in Kerala (55.00 percent) succeeded by Punjab (55.93 percent) and West Bengal (62.76 percent). The per capita developmental expenditure was estimated to be maximum in

Goa (₹ 60702.33) followed by Telangana (₹ 24564.12), Chhattisgarh (₹ 18920.71), Haryana (₹ 17869.60), Kerala (₹ 15373.58), Karnataka (₹ 15038.83), Tamil Nadu (₹ 14453.66) and Gujarat (₹ 14385.48). It was estimated to be minimum in Bihar with ₹ 7177.64 whereas it was estimated to be ₹ 8386.25 in West Bengal and ₹ 8536.97 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 68.38 percent, 66.44 percent, 60.11 percent and 66.31 percent respectively. In small States, it ranged from 59 percent to 76 percent. The per capita developmental expenditure was estimated as ₹ 12642.85, ₹ 24763.74, ₹ 19359.43 and ₹ 18199.39 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 Sikkim (₹ 54823.29) and minimum in Manipur (₹ 20089.93).

The State-wise details of total developmental expenditure during 2015-16 (BE) are given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.



## **CHAPTER-IV**

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

This chapter is devoted to the State-wise comparison for States' Own Tax Revenue and total developmental expenditure during the last 6 years i.e. 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE).

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

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

The State-wise comparison in the non-special category States reveals that the percentage of States' Own Tax Revenue to total revenue receipts was 52.86 percent, 54.17 percent, 55.68 percent, 55.15 percent, 48.22 percent and 49.33 percent during 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE) respectively whereas in Haryana State, it was 65.68 percent, 66.76 percent, 70.05 percent, 67.26 percent, 65.18 percent and 63.56 percent during this period.

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

In the special category states, the percentage of States' Own Tax Revenue to total revenue receipts was 19.53 percent, 21.65 percent, 22.37 percent 23.53 percent, 19.23 percent and 20.15 percent during 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE) respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE) are given in Table 4.1.

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

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

In the non-special category States, the total developmental expenditure as percentage to total expenditure was 65.39 percent, 66.61 percent, 67.19 percent, 66.56 percent, 69.89 and 68.65 percent during 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE) respectively whereas in Haryana State, it was 70.64 percent, 71.88 percent, 72.14 percent, 69.66 percent, 69.24 percent and 69.78 percent during this period.

### **Special Category States**

In the special category States, the total developmental expenditure as percentage to total expenditure was 64.61 percent, 64.01 percent, 63.42 percent, 63.54 percent, 69.40 percent and 65.92 percent during 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE) respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 (RE) and 2015-16 (BE) are given in Table 4.2.