



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 22nd December, 2016

J.S. Dalal
Director, Deptt. of Economic &
Statistical Analysis, Haryana

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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 47th 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
Non-Special Category							
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
	Sub Total-I	8778.84	77639.43	431567.43	34597.47	75859.94	52213
Special Category							
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
	Sub Total-II	235.93	3742.72	22370.77	1245.39	1457.25	2710.39
	All States	9014.77	81382.15	453938.2	35842.86	77317.19	54923.39



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
Non-Special Category							
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
	Sub Total-I	1.29	11.41	63.40	5.08	11.15	7.67
Special Category							
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
	Sub Total-II	0.74	11.78	70.43	3.92	4.59	8.53
	All States	1.27	11.42	63.72	5.03	10.85	7.71

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
Non-Special Category							
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
	Sub Total-I	10037.06	89829.99	496933.13	39672.18	87454.19	57192.13
Special Category							
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
	Sub Total-II	302.55	4330.14	24920.16	1357.03	1518.61	3322.74
	All States	10339.61	94160.13	521853.29	41029.21	88972.80	60514.87

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
Non-Special Category							
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
	Sub Total-I	1.28	11.50	63.62	5.08	11.20	7.32
Special Category							
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
	Sub Total-II	0.85	12.11	69.70	3.80	4.25	9.29
	All States	1.27	11.53	63.88	5.02	10.89	7.41

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
Non-Special Category							
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
	Sub Total-I	13291.50	104332.41	565271.04	44808.87	99992.01	62957.36
Special Category							
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
	Sub Total-II	355.78	4929.22	29061.27	1571.25	1761.69	3879.14
	All States	13647.28	109261.63	594332.31	46380.12	101753.7	66836.5

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
Non-Special Category							
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
	Sub Total-I	1.49	11.71	63.47	5.03	11.23	7.07
Special Category							
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
	Sub Total-II	0.86	11.86	69.93	3.78	4.24	9.33
	All States	1.46	11.72	63.76	4.98	10.92	7.17

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).

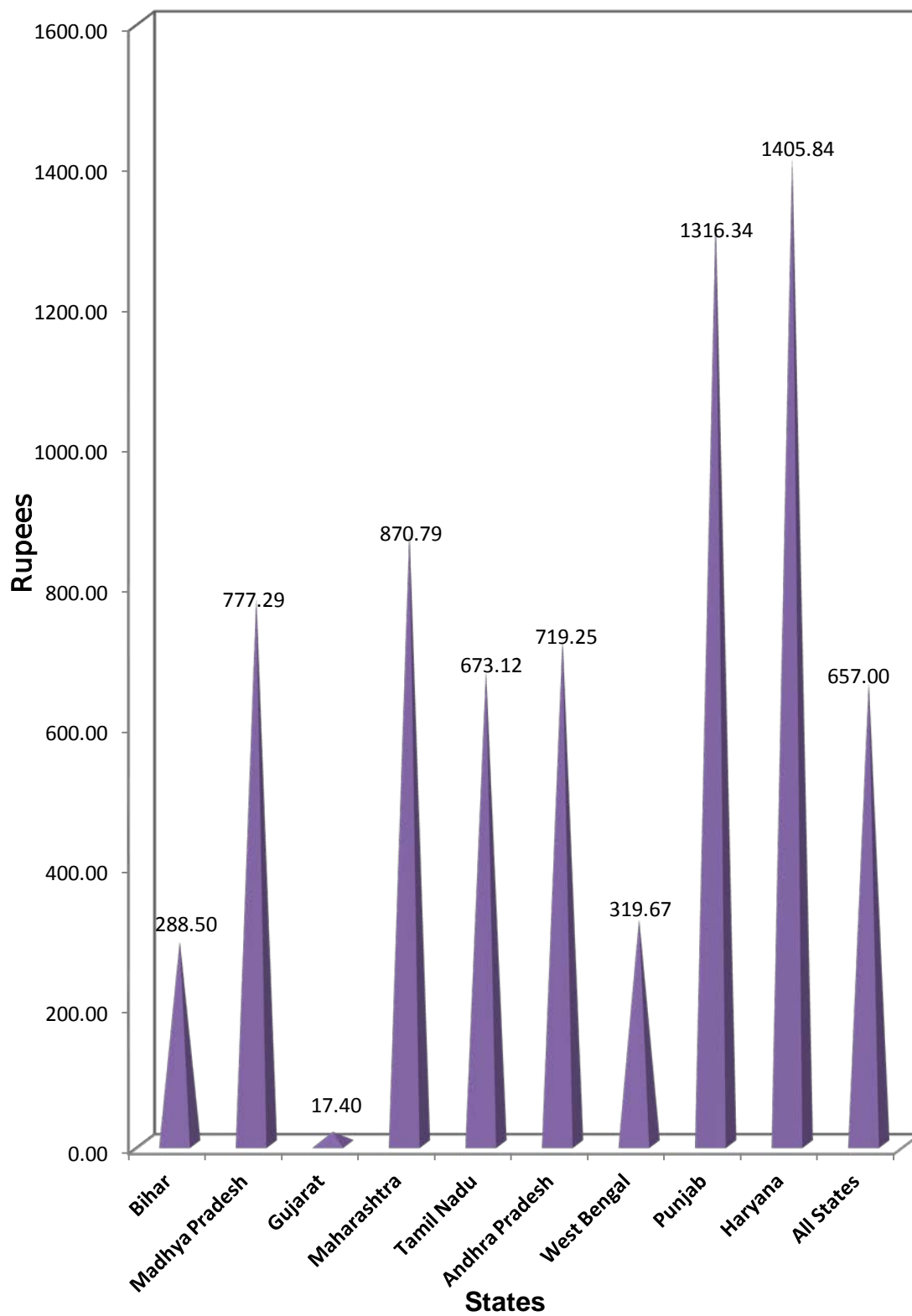
The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2015-16 (BE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

Table 2.2.1
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2013-2014 (Accounts)

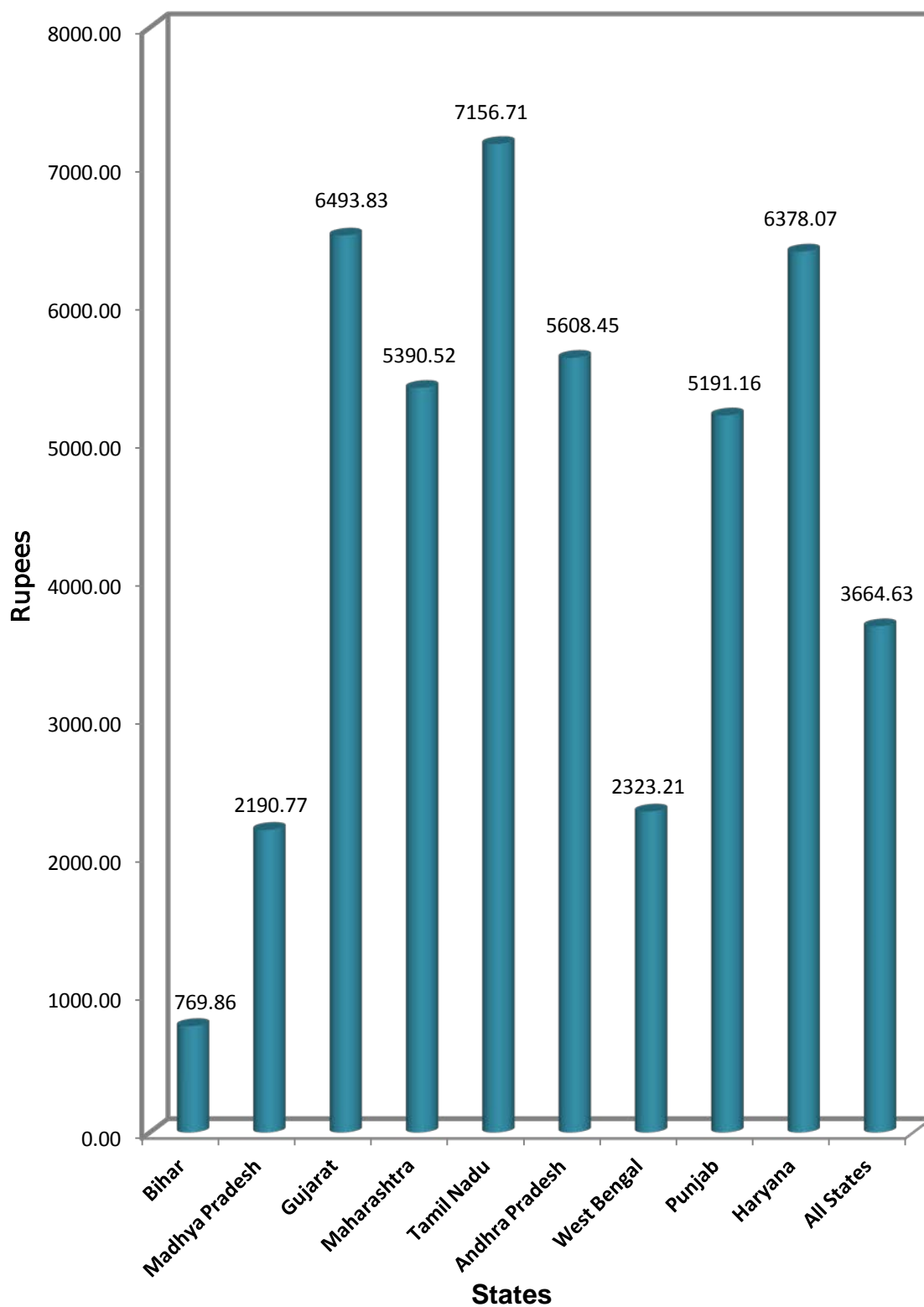
(in ₹)

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
Non-Special Category							
1	Andhra Pradesh	8.47	719.25	5608.45	383.80	505.54	153.49
2	Bihar	18.37	288.50	769.86	76.27	247.03	417.88
3	Chhattisgarh	84.04	947.64	2947.77	242.03	368.12	742.27
4	Goa	3029.07	1571.73	11387.00	1026.07	2640.67	4228.60
5	Gujarat	273.76	17.40	6493.83	361.78	752.67	1034.38
6	Haryana	4.72	1405.84	6378.07	416.30	1217.67	298.54
7	Jharkhand	66.24	180.96	2105.21	142.59	144.84	63.27
8	Karnataka	31.47	2023.40	5318.51	616.96	976.15	907.90
9	Kerala	26.27	574.47	7362.50	639.38	767.25	96.12
10	Madhya Pradesh	48.19	777.29	2190.77	210.39	447.37	740.76
11	Maharashtra	93.87	870.79	5390.52	439.30	1610.00	957.42
12	Odisha	99.60	411.12	2477.73	198.54	139.83	574.25
13	Punjab	14.85	1316.34	5191.16	400.59	873.95	622.42
14	Rajasthan	46.94	691.89	2946.60	347.07	434.07	183.11
15	Tamil Nadu	36.47	673.12	7156.71	492.46	1103.11	393.50
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	36.96	557.39	1897.82	164.74	455.76	74.60
18	West Bengal	238.72	319.67	2323.21	143.08	429.35	341.58
	Sub Total-I	75.65	669.07	3719.13	298.15	653.74	449.96
Special Category							
19	Arunachal Pradesh	75.93	370.00	1490.67	113.87	27.87	818.33
20	Assam	48.04	188.35	2113.58	108.37	77.63	240.24
21	Himachal Pradesh	14.06	1340.79	4424.08	292.69	264.08	876.86
22	Jammu & Kashmir	12.10	333.38	3468.80	101.69	197.48	638.64
23	Manipur	4.00	32.86	1413.36	66.89	28.21	143.00
24	Meghalaya	10.84	508.31	2261.41	114.75	30.56	40.66
25	Mizoram	41.27	28.27	1666.73	176.55	13.82	162.27
26	Nagaland	3.50	24.30	1251.05	180.75	8.85	198.55
27	Sikkim	56.50	2010.67	4772.00	308.67	107.50	1493.00
28	Tripura	21.24	303.11	2202.87	96.82	103.26	98.82
29	Uttarakhand	20.42	1197.44	4625.38	347.95	647.84	99.95
	Sub Total-II	30.13	478.00	2857.06	159.05	186.11	346.15
	All States	72.78	657.00	3664.63	289.36	624.18	443.40

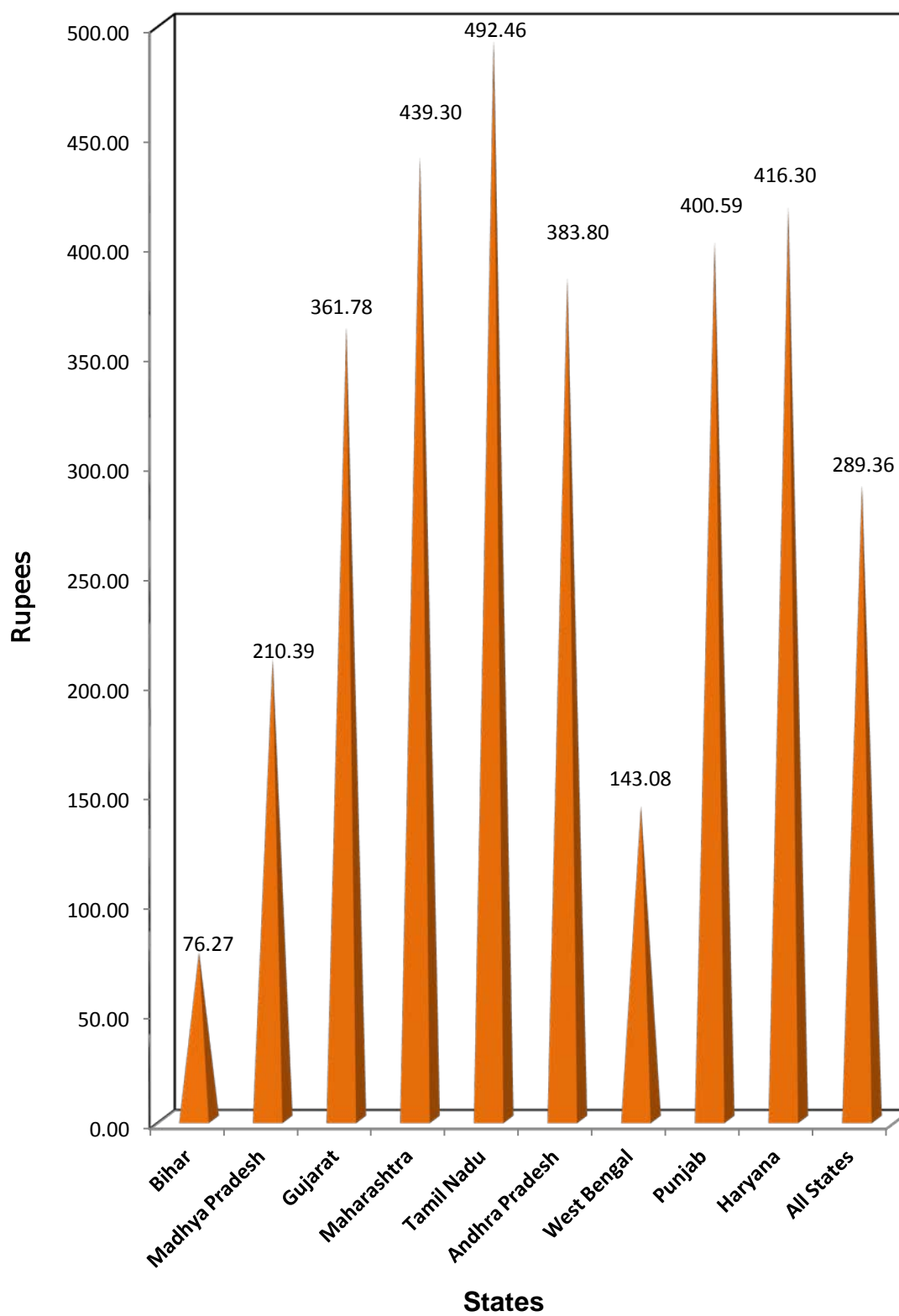
**Per Capita State Excise of Major States
during 2013-14 (Accounts)**



**Per Capita Sales Tax of Major States
during 2013-14 (Accounts)**



**Per Capita Taxes on Vehicles of Major States
during 2013-14 (Accounts)**



**Per Capita Stamps & Registration Fees of Major States
during 2013-14 (Accounts)**

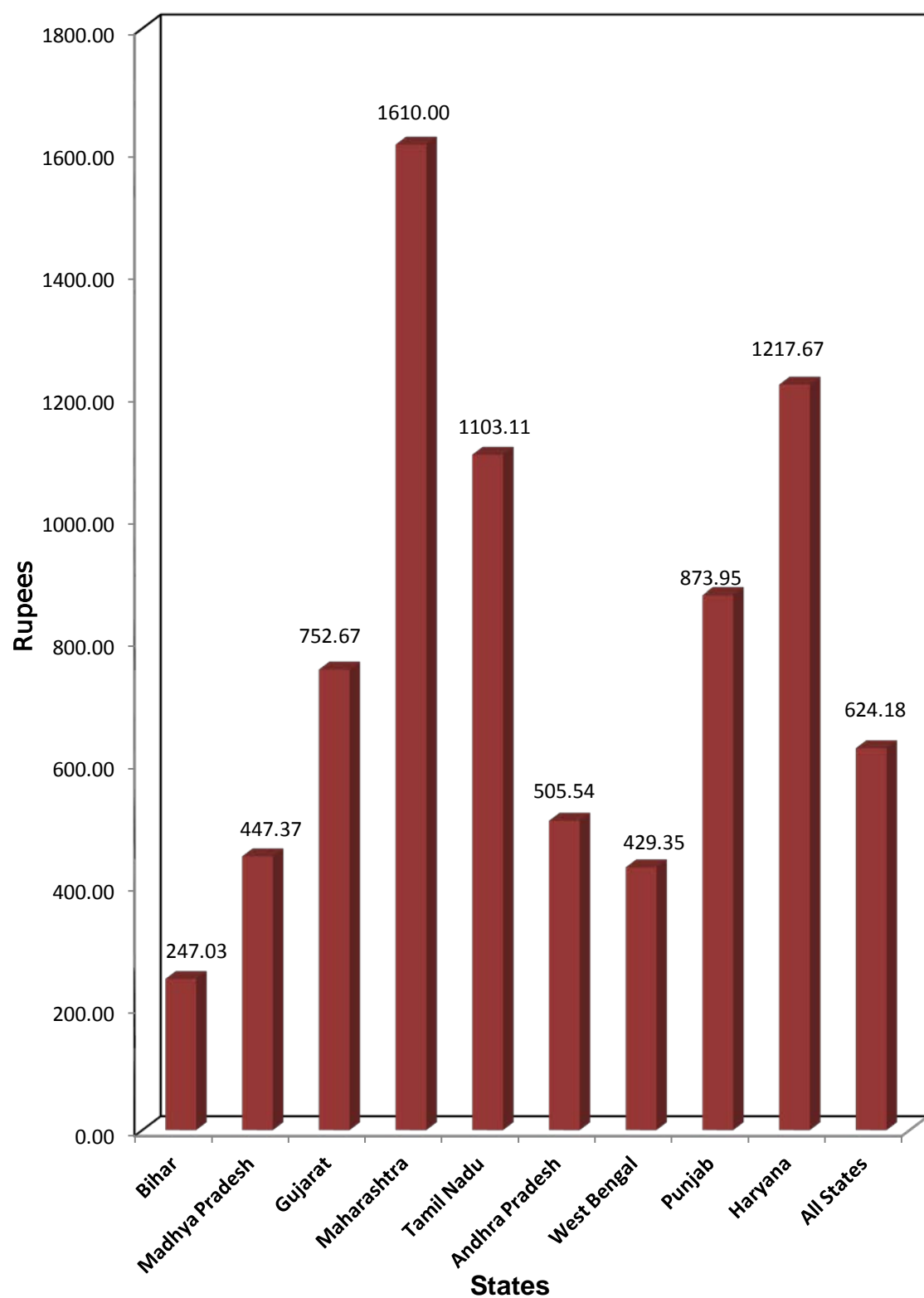
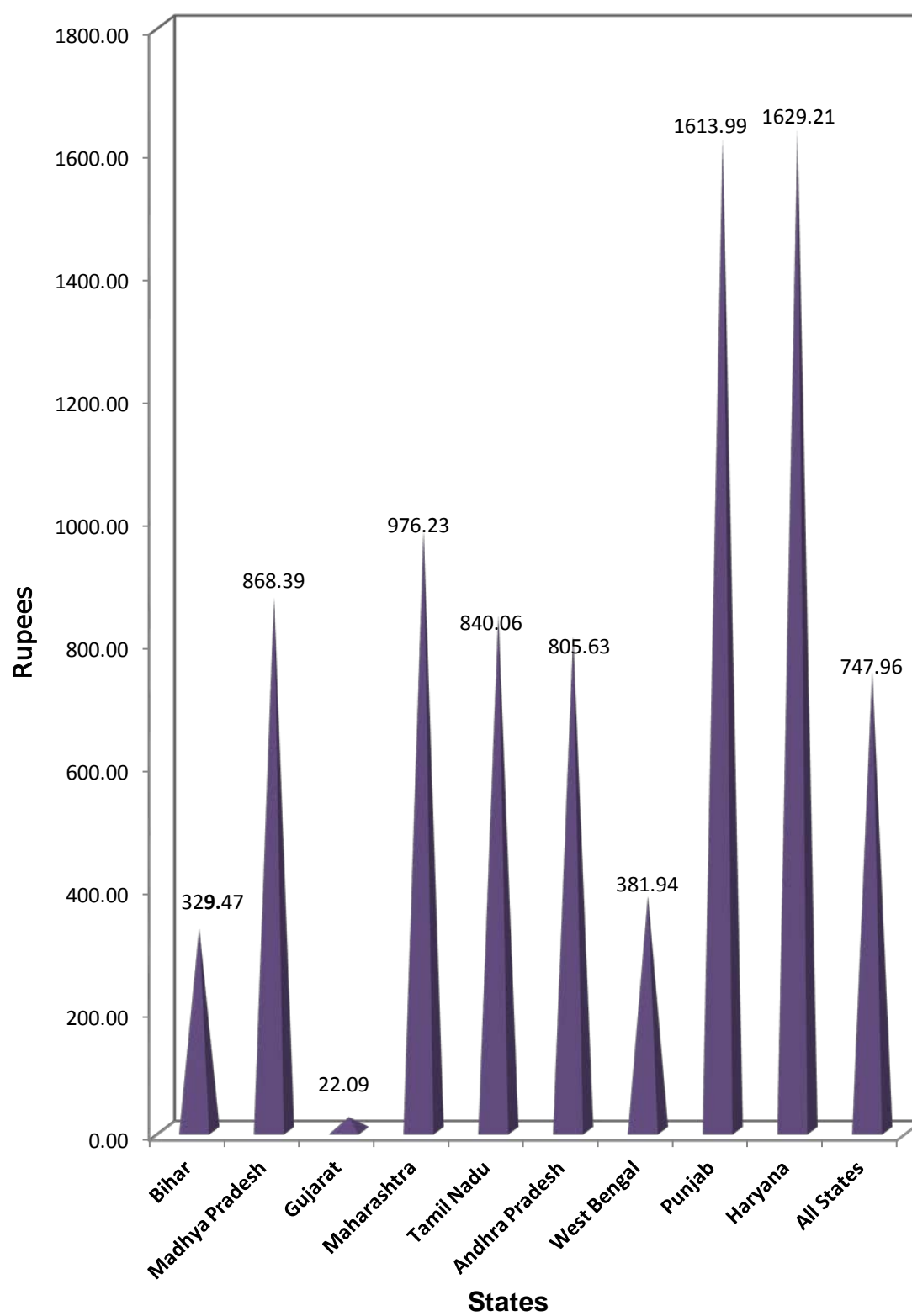


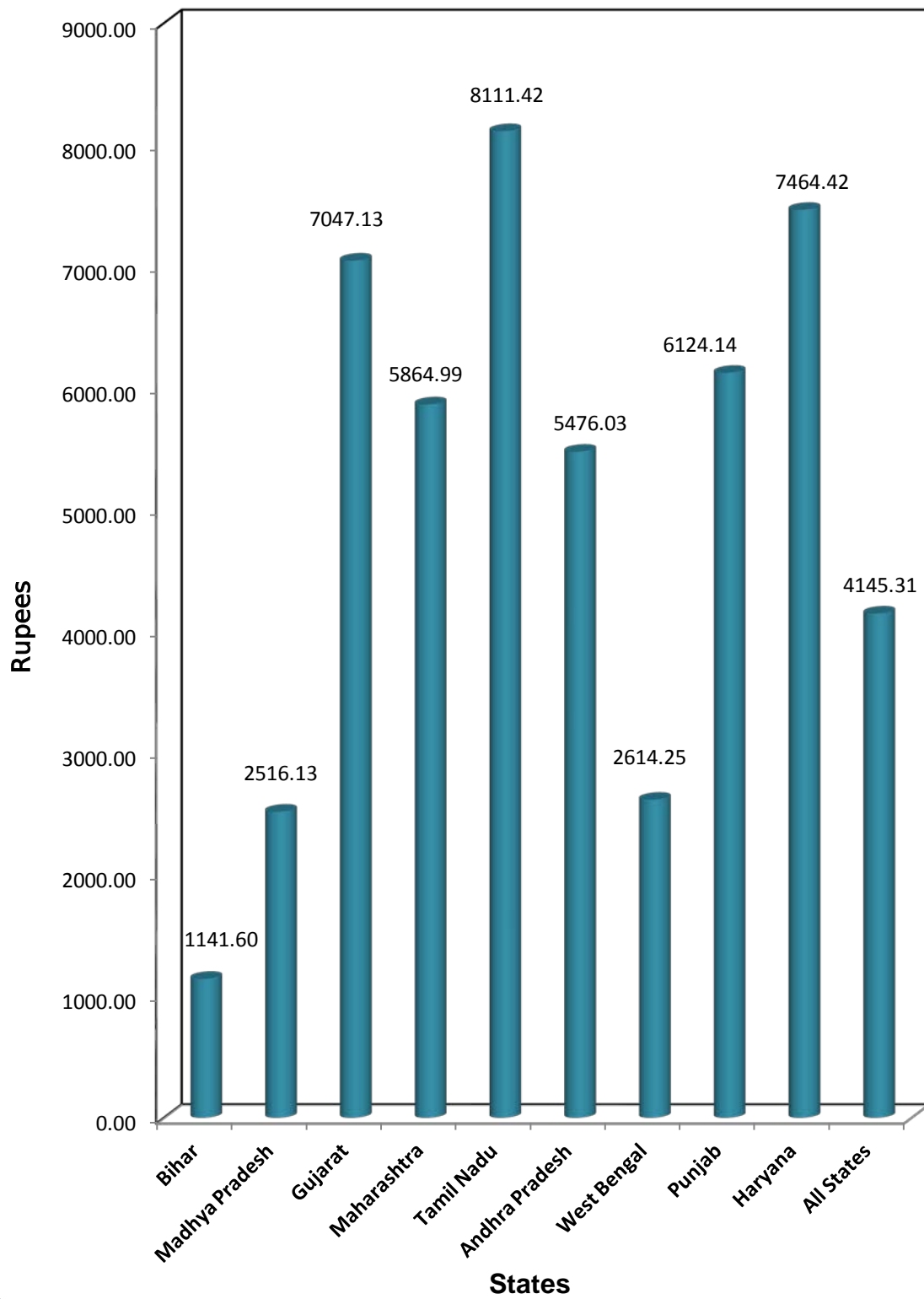
Table 2.2.2
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2014-2015 (RE)

(in ₹)							
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
Non-Special Category							
1	Andhra Pradesh	12.53	805.63	5476.03	346.48	552.38	135.54
2	Bihar	22.26	329.47	1141.60	89.05	320.57	382.26
3	Chhattisgarh	167.88	1149.64	3576.64	291.97	456.20	973.27
4	Goa	1687.93	1933.33	15359.00	1130.13	3629.27	3430.87
5	Gujarat	300.89	22.09	7047.13	404.85	821.76	1071.03
6	Haryana	5.81	1629.21	7464.42	440.07	1235.96	311.70
7	Jharkhand	84.79	545.72	2618.06	236.25	192.23	83.97
8	Karnataka	31.08	2138.54	5742.58	676.52	1104.20	968.69
9	Kerala	42.98	581.50	8569.24	806.53	1114.34	145.62
10	Madhya Pradesh	90.34	868.39	2516.13	258.06	541.94	781.91
11	Maharashtra	159.02	976.23	5864.99	445.18	1648.62	1004.14
12	Odisha	100.23	455.58	2832.64	221.41	159.98	620.52
13	Punjab	20.00	1613.99	6124.14	465.52	951.72	673.10
14	Rajasthan	44.24	726.16	3491.14	381.47	476.84	300.71
15	Tamil Nadu	23.55	840.06	8111.42	563.84	1229.25	532.64
16	Telangana	20.83	806.73	7703.80	636.25	738.25	202.32
17	Uttar Pradesh	18.84	621.12	2106.59	180.91	576.17	66.63
18	West Bengal	247.51	381.94	2614.25	152.58	445.30	349.02
	Sub Total-I	85.12	761.79	4214.15	336.43	741.64	485.01
Special Category							
19	Arunachal Pradesh	34.20	387.20	1172.20	110.00	32.00	1526.07
20	Assam	56.77	222.59	2484.94	128.06	91.75	283.91
21	Himachal Pradesh	21.00	1452.63	4819.46	297.42	290.43	1033.60
22	Jammu & Kashmir	31.27	342.22	3355.56	118.81	159.38	761.94
23	Manipur	4.38	36.17	1724.14	76.93	31.07	157.41
24	Meghalaya	13.19	641.13	2859.06	156.25	52.06	48.03
25	Mizoram	92.17	40.92	1766.25	141.92	31.00	148.83
26	Nagaland	4.05	24.50	1350.00	200.00	9.00	214.85
27	Sikkim	114.83	2066.67	4550.00	313.67	128.33	1393.50
28	Tripura	51.28	420.51	2410.26	93.59	102.56	103.85
29	Uttarakhand	8.38	1405.93	5054.64	333.33	656.29	130.56
	Sub Total-II	37.96	543.30	3126.75	170.27	190.54	416.91
	All States	82.13	747.96	4145.31	325.91	706.75	480.70

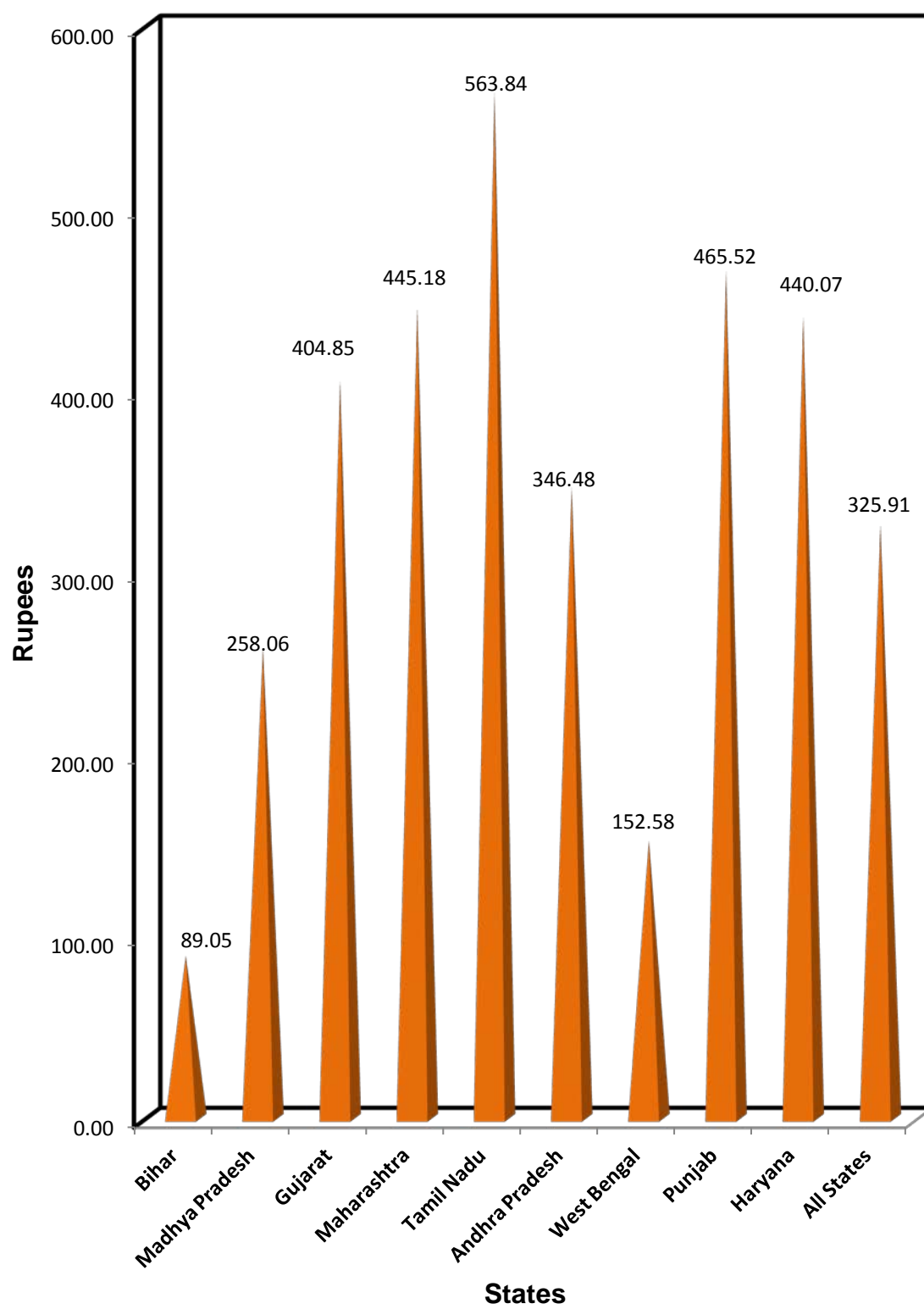
**Per Capita State Excise of Major States
during 2014-15 (RE)**



**Per Capita Sales Taxes of Major States
during 2014-15 (RE)**



**Per Capita Taxes on Vehicles of Major States
during 2014-15 (RE)**



**Per Capita Stamps & Registration Fees of Major States
during 2014-15 (RE)**

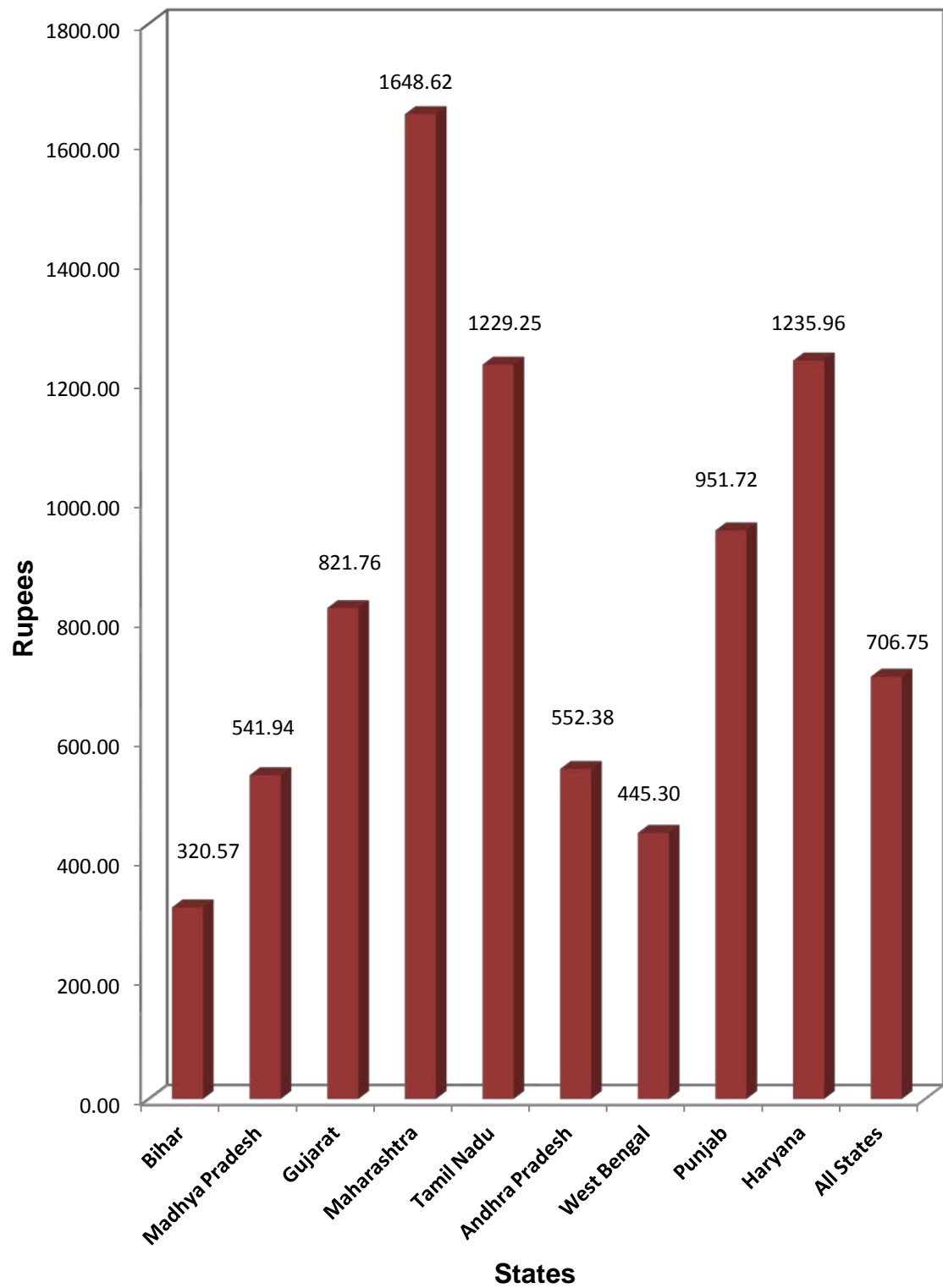
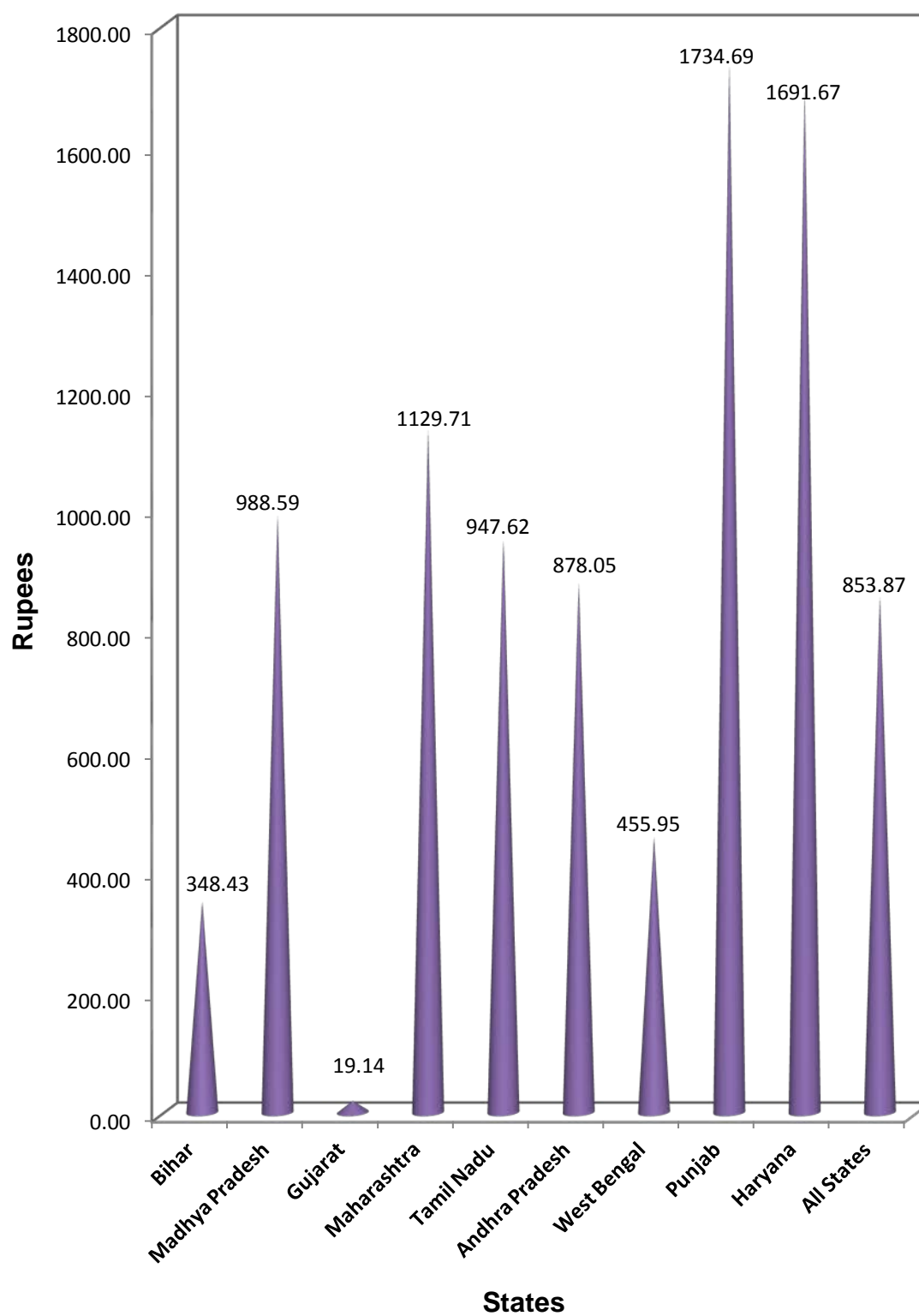


Table 2.2.3
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2015-2016 (BE)

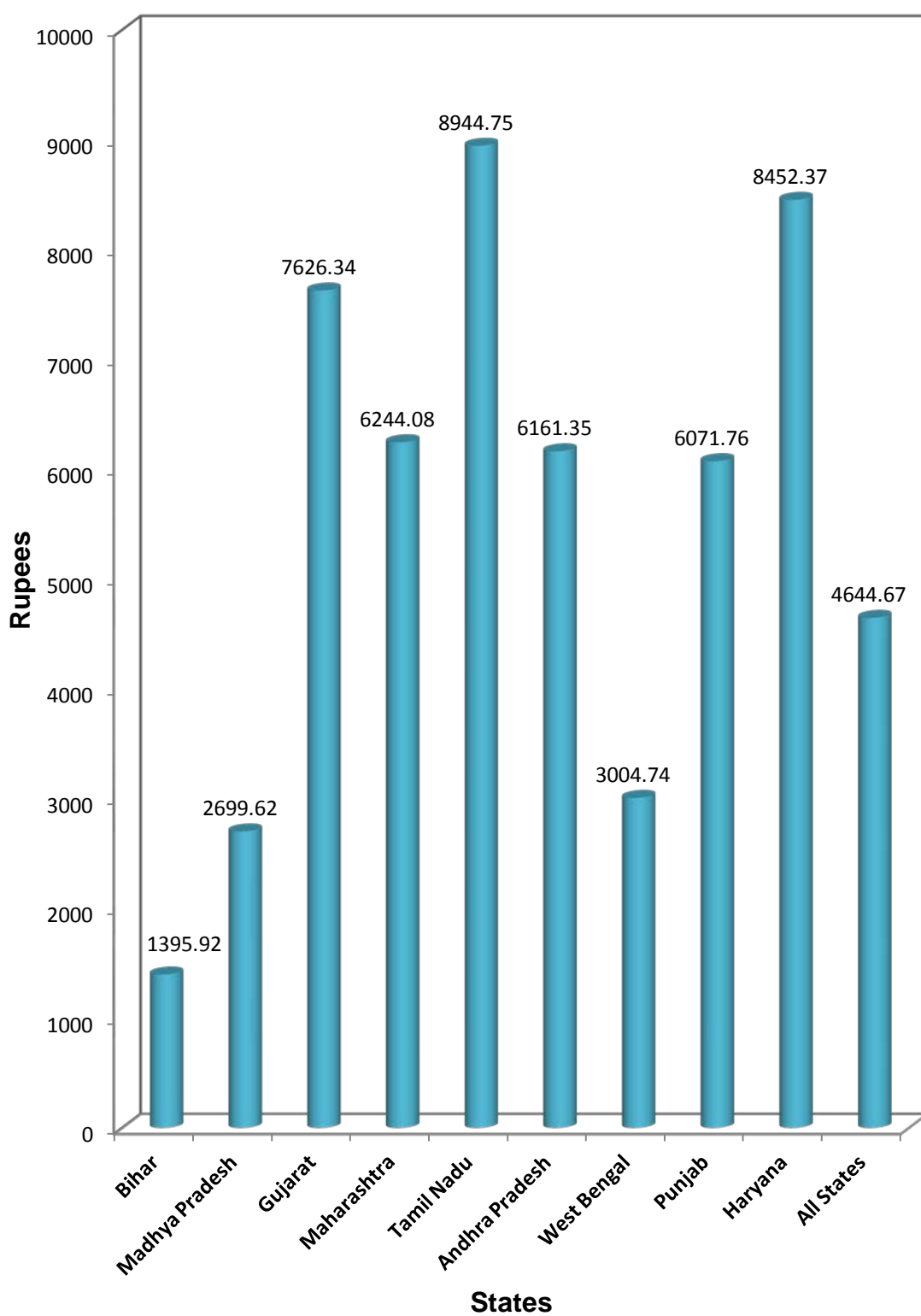
(in ₹)

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
Non-Special Category							
1	Andhra Pradesh	118.49	878.05	6161.35	370.89	656.66	149.16
2	Bihar	26.13	348.43	1395.92	104.53	348.43	466.01
3	Chhattisgarh	177.43	1260.00	3927.86	308.57	482.14	1017.51
4	Goa	1422.47	2000.00	15800.00	1136.80	3662.33	4554.87
5	Gujarat	382.85	19.14	7626.34	459.42	903.52	1085.98
6	Haryana	6.11	1691.67	8452.37	487.41	1333.33	343.70
7	Jharkhand	83.10	332.41	3096.96	249.52	221.61	88.64
8	Karnataka	33.79	2327.72	6329.10	735.07	1255.74	1025.38
9	Kerala	40.60	762.66	10179.55	905.38	1264.32	169.49
10	Madhya Pradesh	63.37	988.59	2699.62	291.51	595.69	867.89
11	Maharashtra	267.79	1129.71	6244.08	476.46	1757.32	1051.52
12	Odisha	104.49	516.85	2876.53	240.27	373.57	670.39
13	Punjab	20.50	1734.69	6071.76	510.20	918.37	728.13
14	Rajasthan	53.40	841.12	4072.10	440.59	560.75	319.90
15	Tamil Nadu	26.42	947.62	8944.75	634.10	1348.74	576.71
16	Telangana	3.79	1103.22	9989.69	704.23	1042.25	254.06
17	Uttar Pradesh	27.68	807.20	2429.57	214.85	684.32	76.01
18	West Bengal	312.88	455.95	3004.74	164.09	474.48	386.30
	Sub Total-I	110.87	870.31	4715.31	373.78	834.10	525.17
Special Category							
19	Arunachal Pradesh	37.60	444.67	1187.33	120.93	35.20	1558.53
20	Assam	67.11	263.10	2937.29	151.37	108.44	332.68
21	Himachal Pradesh	21.75	1580.18	5468.07	315.49	299.17	1122.01
22	Jammu & Kashmir	30.67	351.45	4162.32	132.61	234.78	889.58
23	Manipur	5.00	41.24	1965.52	87.69	35.41	179.45
24	Meghalaya	14.45	588.33	2322.30	125.15	38.15	49.70
25	Mizoram	99.17	297.33	1938.83	196.42	1.00	188.42
26	Nagaland	4.45	24.50	1663.90	230.00	9.90	239.55
27	Sikkim	98.43	1928.57	4285.71	301.00	109.14	1282.43
28	Tripura	64.10	461.54	2512.82	115.38	115.38	115.38
29	Uttarakhand	15.71	1650.76	5697.07	399.08	713.05	206.43
	Sub Total-II	44.03	610.05	3596.69	194.46	218.03	480.09
	All States	106.65	853.87	4644.67	362.46	795.20	522.32

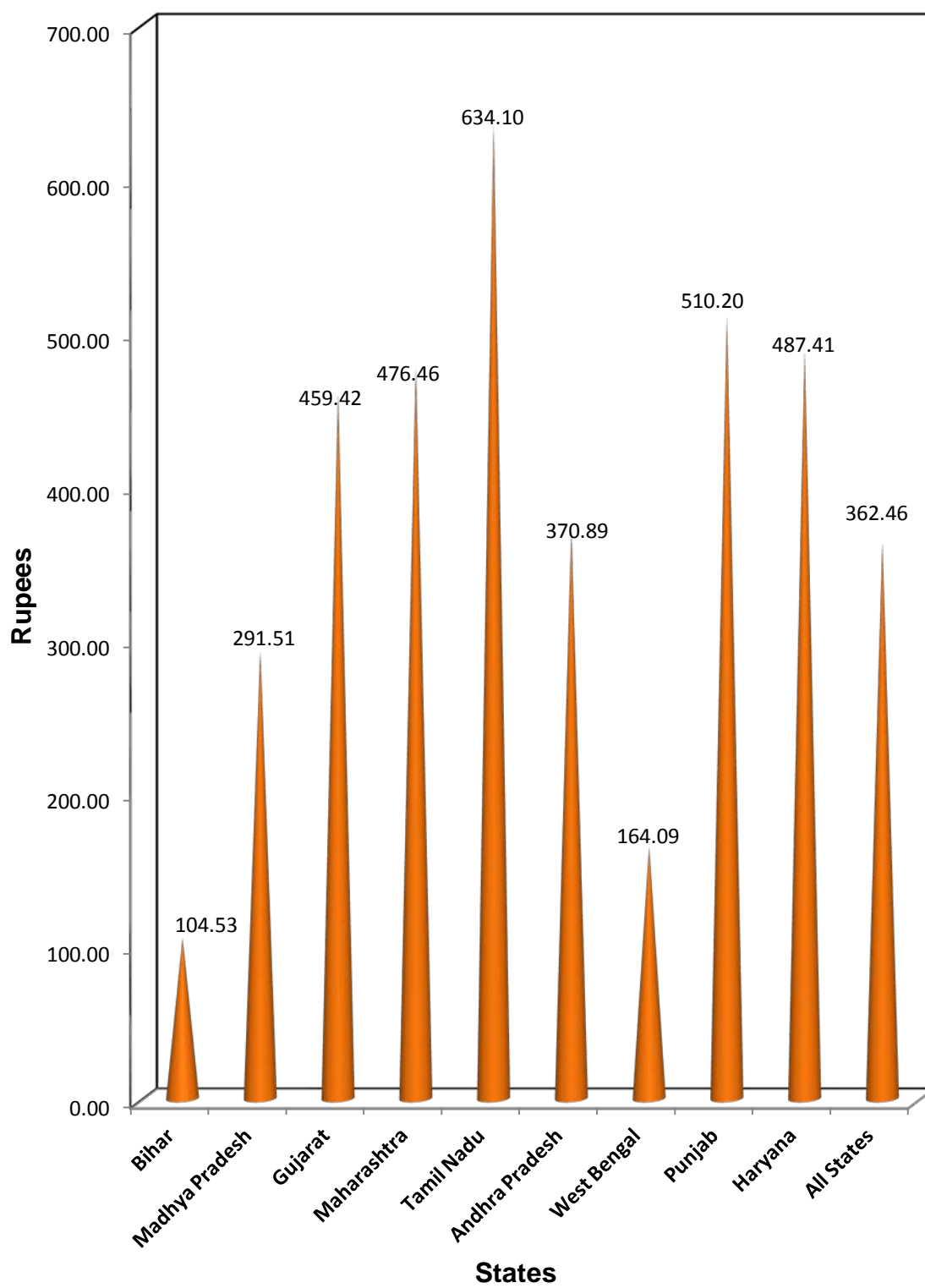
**Per Capita State Excise of Major States
during 2015-16 (BE)**



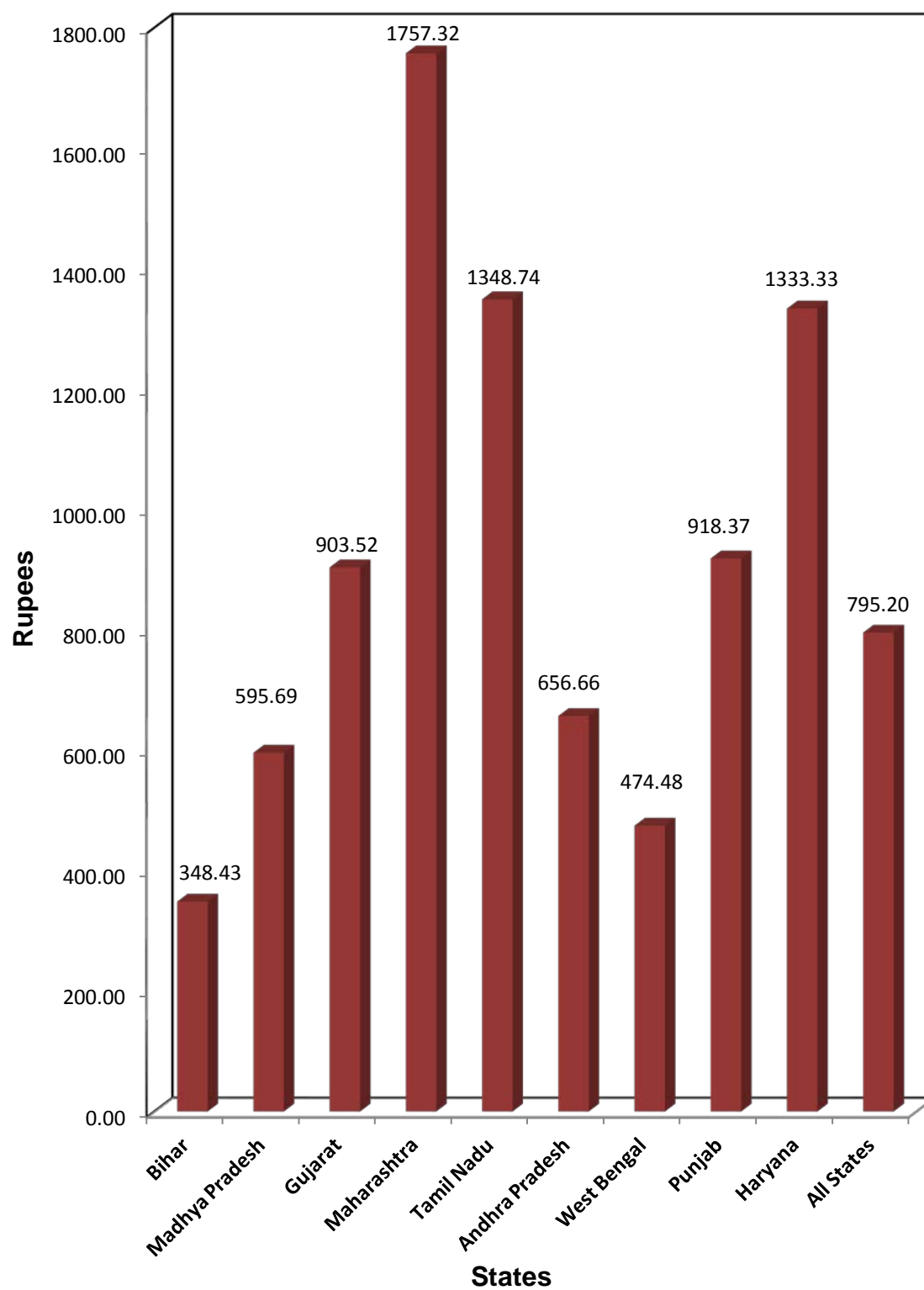
**Per Capita Sales Taxes of Major States
during 2015-16 (BE)**



**Per Capita Taxes on Vehicle of Major States
during 2015-16 (BE)**



**Per Capita Stamps & Registration Fees of Major States
during 2015-16 (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 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.

Table 2.3.1 (a)
Revenue Receipts from various sources of States
during 2013-2014 (Accounts)

(₹ in Crore)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	64123.52	15472.86	79596.38	22131.89	8990.56	31122.45
2	Bihar	19960.67	1544.83	21505.50	34829.11	12584.03	47413.14
3	Chhattisgarh	14342.73	5101.17	19443.90	7880.22	4726.17	12606.39
4	Goa	3582.47	1661.56	5244.03	848.54	357.21	1205.75
5	Gujarat	56372.37	7018.31	63390.68	9701.93	6883.13	16585.06
6	Haryana	25566.61	4975.06	30541.67	3343.24	4127.18	7470.42
7	Jharkhand	9379.78	3752.71	13132.49	8939.32	4064.97	13004.29
8	Karnataka	62603.53	4031.89	66635.42	13808.27	9098.82	22907.09
9	Kerala	31995.02	5575.03	37570.05	7468.68	4138.21	11606.89
10	Madhya Pradesh	33552.15	7704.99	41257.14	22715.27	11776.82	34492.09
11	Maharashtra	108598.01	11351.97	119949.98	16630.39	13241.44	29871.83
12	Odisha	16891.58	8378.60	25270.18	15247.24	8429.42	23676.66
13	Punjab	24079.20	3191.49	27270.69	4431.47	3401.38	7832.85
14	Rajasthan	33477.71	13575.25	47052.96	18673.07	8744.36	27417.43
15	Tamil Nadu	73718.12	9343.27	83061.39	15852.76	9122.28	24975.04
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	66582.07	16449.80	83031.87	62776.70	22405.17	85181.87
18	West Bengal	35830.57	2022.72	37853.29	23175.02	11853.49	35028.51
	Sub Total-I	680656.11	121151.51	801807.62	288453.12	143944.64	432397.76
Special Category							
19	Arunachal Pradesh	434.50	405.06	839.56	1045.85	3935.01	4980.86
20	Assam	8994.93	2705.03	11699.96	11574.52	8938.32	20512.84
21	Himachal Pradesh	5120.92	1784.53	6905.45	2491.53	6314.11	8805.64
22	Jammu & Kashmir	6272.75	2869.69	9142.44	4142.10	13843.45	17985.55
23	Manipur	472.73	260.67	733.40	1438.79	5110.60	6549.39
24	Meghalaya	949.29	598.15	1547.44	1301.96	3417.32	4719.28
25	Mizoram	229.78	194.26	424.04	858.08	3482.73	4340.81
26	Nagaland	333.40	216.57	549.97	1001.27	4946.67	5947.94
27	Sikkim	524.90	794.49	1319.39	762.62	2244.41	3007.03
28	Tripura	1073.92	246.52	1320.44	1630.25	4699.50	6329.75
29	Uttarakhand	7355.33	1316.54	8671.87	3573.38	5075.27	8648.65
	Sub Total-II	31762.45	11391.51	43153.96	29820.35	62007.39	91827.74
	Total (I+II)	712418.56	132543.02	844961.58	318273.47	205952.03	524225.50

Table 2.3.1 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2013-2014 (Accounts)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	57.92	13.97	71.89	19.99	8.12	28.11
2	Bihar	28.96	2.24	31.20	50.54	18.26	68.80
3	Chhattisgarh	44.75	15.92	60.67	24.59	14.75	39.33
4	Goa	55.54	25.76	81.31	13.16	5.54	18.69
5	Gujarat	70.49	8.78	79.26	12.13	8.61	20.74
6	Haryana	67.26	13.09	80.35	8.80	10.86	19.65
7	Jharkhand	35.89	14.36	50.25	34.20	15.55	49.75
8	Karnataka	69.91	4.50	74.42	15.42	10.16	25.58
9	Kerala	65.06	11.34	76.40	15.19	8.41	23.60
10	Madhya Pradesh	44.29	10.17	54.47	29.99	15.55	45.53
11	Maharashtra	72.48	7.58	80.06	11.10	8.84	19.94
12	Odisha	34.51	17.12	51.63	31.15	17.22	48.37
13	Punjab	68.59	9.09	77.69	12.62	9.69	22.31
14	Rajasthan	44.95	18.23	63.18	25.07	11.74	36.82
15	Tamil Nadu	68.23	8.65	76.88	14.67	8.44	23.12
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	39.58	9.78	49.36	37.32	13.32	50.64
18	West Bengal	49.16	2.78	51.94	31.80	16.26	48.06
	Sub Total-I	55.15	9.82	64.97	23.37	11.66	35.03
Special Category							
19	Arunachal Pradesh	7.47	6.96	14.42	17.97	67.61	85.58
20	Assam	27.92	8.40	36.32	35.93	27.75	63.68
21	Himachal Pradesh	32.59	11.36	43.95	15.86	40.19	56.05
22	Jammu & Kashmir	23.12	10.58	33.70	15.27	51.03	66.30
23	Manipur	6.49	3.58	10.07	19.76	70.17	89.93
24	Meghalaya	15.15	9.54	24.69	20.78	54.53	75.31
25	Mizoram	4.82	4.08	8.90	18.01	73.09	91.10
26	Nagaland	5.13	3.33	8.46	15.41	76.13	91.54
27	Sikkim	12.13	18.36	30.50	17.63	51.88	69.50
28	Tripura	14.04	3.22	17.26	21.31	61.43	82.74
29	Uttarakhand	42.47	7.60	50.07	20.63	29.30	49.93
	Sub Total-II	23.53	8.44	31.97	22.09	45.94	68.03
	All States	52.03	9.68	61.71	23.25	15.04	38.29

Table 2.3.2 (a)
Revenue Receipts from various sources of States
during 2014-2015 (RE)

(₹ in Crore)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	38475.11	8921.39	47396.50	16838.77	19830.78	36669.55
2	Bihar	25662.95	3096.69	28759.64	38082.03	28903.27	66985.30
3	Chhattisgarh	18126.75	6318.98	24445.73	9466.90	15128.81	24595.71
4	Goa	4075.58	2380.52	6456.10	927.01	616.99	1544.00
5	Gujarat	62067.01	9513.95	71580.96	11000.00	16404.00	27404.00
6	Haryana	29602.75	5677.45	35280.20	3800.00	6338.94	10138.94
7	Jharkhand	13314.00	5693.01	19007.01	9884.63	15012.04	24896.67
8	Karnataka	68554.09	4465.33	73019.42	15410.00	20478.32	35888.32
9	Kerala	38284.71	7883.45	46168.16	7926.29	9493.87	17420.16
10	Madhya Pradesh	39189.88	9597.64	48787.52	27288.91	28544.67	55833.58
11	Maharashtra	118956.53	13519.70	132476.23	17658.38	30659.28	48317.66
12	Odisha	19273.67	7605.15	26878.82	17480.00	19290.48	36770.48
13	Punjab	28560.57	2973.05	31533.62	5400.32	5808.42	11208.74
14	Rajasthan	39786.87	13468.49	53255.36	19817.14	23595.82	43412.96
15	Tamil Nadu	85772.72	8867.58	94640.30	16824.03	21724.28	38548.31
16	Telangana	35378.59	13242.02	48620.61	9749.01	21720.71	31469.72
17	Uttar Pradesh	75974.69	22967.60	98942.29	75416.62	49638.56	125055.18
18	West Bengal	40062.21	2201.57	42263.78	28241.84	25960.49	54202.33
	Sub Total-I	781118.68	148393.57	929512.25	331211.88	359149.73	690361.61
Special Category							
19	Arunachal Pradesh	489.25	462.88	952.13	1109.98	5253.18	6363.16
20	Assam	10751.79	3002.59	13754.38	13889.42	19696.48	33585.90
21	Himachal Pradesh	5698.46	1399.10	7097.56	3364.03	8445.36	11809.39
22	Jammu & Kashmir	6438.40	3153.66	9592.06	4477.23	20472.09	24949.32
23	Manipur	588.73	203.17	791.90	1753.36	7418.01	9171.37
24	Meghalaya	1206.31	679.46	1885.77	1586.64	7655.19	9241.83
25	Mizoram	266.53	241.42	507.95	910.66	3898.60	4809.26
26	Nagaland	360.48	317.27	677.75	1062.69	6348.20	7410.89
27	Sikkim	514.02	1101.03	1615.05	916.18	3647.98	4564.16
28	Tripura	1241.00	222.90	1463.90	1800.00	7399.55	9199.55
29	Uttarakhand	8196.26	1812.23	10008.49	4134.00	12366.08	16500.08
	Sub Total-II	35751.23	12595.71	48346.94	35004.19	102600.72	137604.91
	Total (I+II)	816869.91	160989.28	977859.19	366216.07	461750.45	827966.52

Table 2.3.2 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2014-2015 (RE)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	45.77	10.61	56.38	20.03	23.59	43.62
2	Bihar	26.80	3.23	30.04	39.77	30.19	69.96
3	Chhattisgarh	36.96	12.88	49.85	19.30	30.85	50.15
4	Goa	50.94	29.76	80.70	11.59	7.71	19.30
5	Gujarat	62.70	9.61	72.31	11.11	16.57	27.69
6	Haryana	65.18	12.50	77.68	8.37	13.96	22.32
7	Jharkhand	30.33	12.97	43.29	22.51	34.19	56.71
8	Karnataka	62.95	4.10	67.05	14.15	18.80	32.95
9	Kerala	60.21	12.40	72.60	12.47	14.93	27.40
10	Madhya Pradesh	37.46	9.17	46.63	26.08	27.28	53.37
11	Maharashtra	65.80	7.48	73.27	9.77	16.96	26.73
12	Odisha	30.28	11.95	42.23	27.46	30.31	57.77
13	Punjab	66.82	6.96	73.78	12.63	13.59	26.22
14	Rajasthan	41.16	13.93	55.09	20.50	24.41	44.91
15	Tamil Nadu	64.40	6.66	71.06	12.63	16.31	28.94
16	Telangana	44.17	16.53	60.71	12.17	27.12	39.29
17	Uttar Pradesh	33.92	10.25	44.17	33.67	22.16	55.83
18	West Bengal	41.53	2.28	43.81	29.28	26.91	56.19
.	Sub Total-I	48.22	9.16	57.38	20.45	22.17	42.62
Special Category							
19	Arunachal Pradesh	6.69	6.33	13.02	15.17	71.81	86.98
20	Assam	22.71	6.34	29.05	29.34	41.61	70.95
21	Himachal Pradesh	30.14	7.40	37.54	17.79	44.67	62.46
22	Jammu & Kashmir	18.64	9.13	27.77	12.96	59.27	72.23
23	Manipur	5.91	2.04	7.95	17.60	74.45	92.05
24	Meghalaya	10.84	6.11	16.95	14.26	68.79	83.05
25	Mizoram	5.01	4.54	9.55	17.13	73.32	90.45
26	Nagaland	4.46	3.92	8.38	13.14	78.48	91.62
27	Sikkim	8.32	17.82	26.14	14.83	59.04	73.86
28	Tripura	11.64	2.09	13.73	16.88	69.39	86.27
29	Uttarakhand	30.92	6.84	37.76	15.59	46.65	62.24
	Sub Total-II	19.23	6.77	26.00	18.82	55.18	74.00
	All States	45.24	8.91	54.15	20.28	25.57	45.85

Table 2.3.3 (a)
Revenue Receipts from various sources of States
during 2015-2016 (BE)

(₹ in Crore)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	44423.42	5341.34	49764.76	22637.97	17722.26	40360.23
2	Bihar	30875.00	3395.86	34270.86	50747.58	18170.63	68918.21
3	Chhattisgarh	20085.84	8662.99	28748.83	16213.36	12994.26	29207.62
4	Goa	4286.47	2930.02	7216.49	1981.44	739.25	2720.69
5	Gujarat	68416.46	11037.53	79453.99	13000.00	16841.16	29841.16
6	Haryana	33249.40	6885.39	40134.79	5680.00	6497.32	12177.32
7	Jharkhand	14700.78	6304.13	21004.91	12000.27	15022.12	27022.39
8	Karnataka	76445.39	5206.17	81651.56	24789.79	9918.97	34708.76
9	Kerala	45428.03	8931.12	54359.15	13121.77	9946.28	23068.05
10	Madhya Pradesh	43447.69	10124.28	53571.97	30449.65	30401.27	60850.92
11	Maharashtra	130576.22	20664.87	151241.09	29120.45	17868.97	46989.42
12	Odisha	21280.37	9013.56	30293.93	19580.00	21066.57	40646.57
13	Punjab	29351.94	3803.51	33155.45	7998.35	5075.45	13073.80
14	Rajasthan	47096.04	15496.00	62592.04	28924.83	19844.79	48769.62
15	Tamil Nadu	96083.13	9071.50	105154.63	21149.89	16376.80	37526.69
16	Telangana	46495.20	22413.27	68908.47	12822.80	12400.24	25223.04
17	Uttar Pradesh	91915.00	21636.32	113551.32	86729.11	49599.80	136328.91
18	West Bengal	46496.81	2379.89	48876.70	31966.31	32257.20	64223.51
	Sub Total-I	890653.19	173297.75	1063950.94	428913.57	312743.34	741656.91
Special Category							
19	Arunachal Pradesh	507.64	492.36	1000.00	7231.74	3403.94	10635.68
20	Assam	12892.39	4325.87	17218.26	16667.31	23178.53	39845.84
21	Himachal Pradesh	6340.80	1507.20	7848.00	3843.71	11842.82	15686.53
22	Jammu & Kashmir	8005.94	3509.18	11515.12	8087.88	18211.91	26299.79
23	Manipur	671.15	219.42	890.57	3238.08	4529.20	7767.28
24	Meghalaya	1035.57	312.17	1347.74	3370.84	3684.45	7055.29
25	Mizoram	326.54	252.81	579.35	2413.72	4182.36	6596.08
26	Nagaland	434.46	230.60	665.06	2411.16	5815.72	8226.88
27	Sikkim	560.37	350.36	910.73	1924.69	1966.48	3891.17
28	Tripura	1320.00	310.00	1630.00	1890.00	9004.74	10894.74
29	Uttarakhand	9463.49	2068.06	11531.55	5526.08	8720.04	14246.12
	Sub Total-II	41558.35	13578.03	55136.38	56605.21	94540.19	151145.40
	Total (I+II)	932211.54	186875.78	1119087.32	485518.78	407283.53	892802.31

Table 2.3.3 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2015-2016 (BE)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
Non-Special Category							
1	Andhra Pradesh	49.29	5.93	55.22	25.12	19.66	44.78
2	Bihar	29.92	3.29	33.21	49.18	17.61	66.79
3	Chhattisgarh	34.66	14.95	49.60	27.98	22.42	50.40
4	Goa	43.14	29.49	72.62	19.94	7.44	27.38
5	Gujarat	62.60	10.10	72.70	11.89	15.41	27.30
6	Haryana	63.56	13.16	76.72	10.86	12.42	23.28
7	Jharkhand	30.61	13.13	43.74	24.99	31.28	56.26
8	Karnataka	65.70	4.47	70.17	21.30	8.52	29.83
9	Kerala	58.67	11.53	70.21	16.95	12.85	29.79
10	Madhya Pradesh	37.97	8.85	46.82	26.61	26.57	53.18
11	Maharashtra	65.87	10.42	76.30	14.69	9.01	23.70
12	Odisha	30.00	12.71	42.70	27.60	29.70	57.30
13	Punjab	63.49	8.23	71.72	17.30	10.98	28.28
14	Rajasthan	42.29	13.92	56.21	25.97	17.82	43.79
15	Tamil Nadu	67.34	6.36	73.70	14.82	11.48	26.30
16	Telangana	49.39	23.81	73.20	13.62	13.17	26.80
17	Uttar Pradesh	36.78	8.66	45.44	34.71	19.85	54.56
18	West Bengal	41.11	2.10	43.22	28.26	28.52	56.78
	Sub Total-I	49.33	9.60	58.92	23.75	17.32	41.08
Special Category							
19	Arunachal Pradesh	4.36	4.23	8.59	62.15	29.25	91.41
20	Assam	22.59	7.58	30.17	29.21	40.62	69.83
21	Himachal Pradesh	26.94	6.40	33.35	16.33	50.32	66.65
22	Jammu & Kashmir	21.17	9.28	30.45	21.39	48.16	69.55
23	Manipur	7.75	2.53	10.29	37.40	52.31	89.71
24	Meghalaya	12.32	3.71	16.04	40.11	43.85	83.96
25	Mizoram	4.55	3.52	8.07	33.64	58.29	91.93
26	Nagaland	4.89	2.59	7.48	27.12	65.40	92.52
27	Sikkim	11.67	7.30	18.97	40.08	40.95	81.03
28	Tripura	10.54	2.48	13.01	15.09	71.90	86.99
29	Uttarakhand	36.71	8.02	44.73	21.44	33.83	55.27
	Sub Total-II	20.15	6.58	26.73	27.44	45.83	73.27
	All States	46.34	9.29	55.62	24.13	20.24	44.38

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).

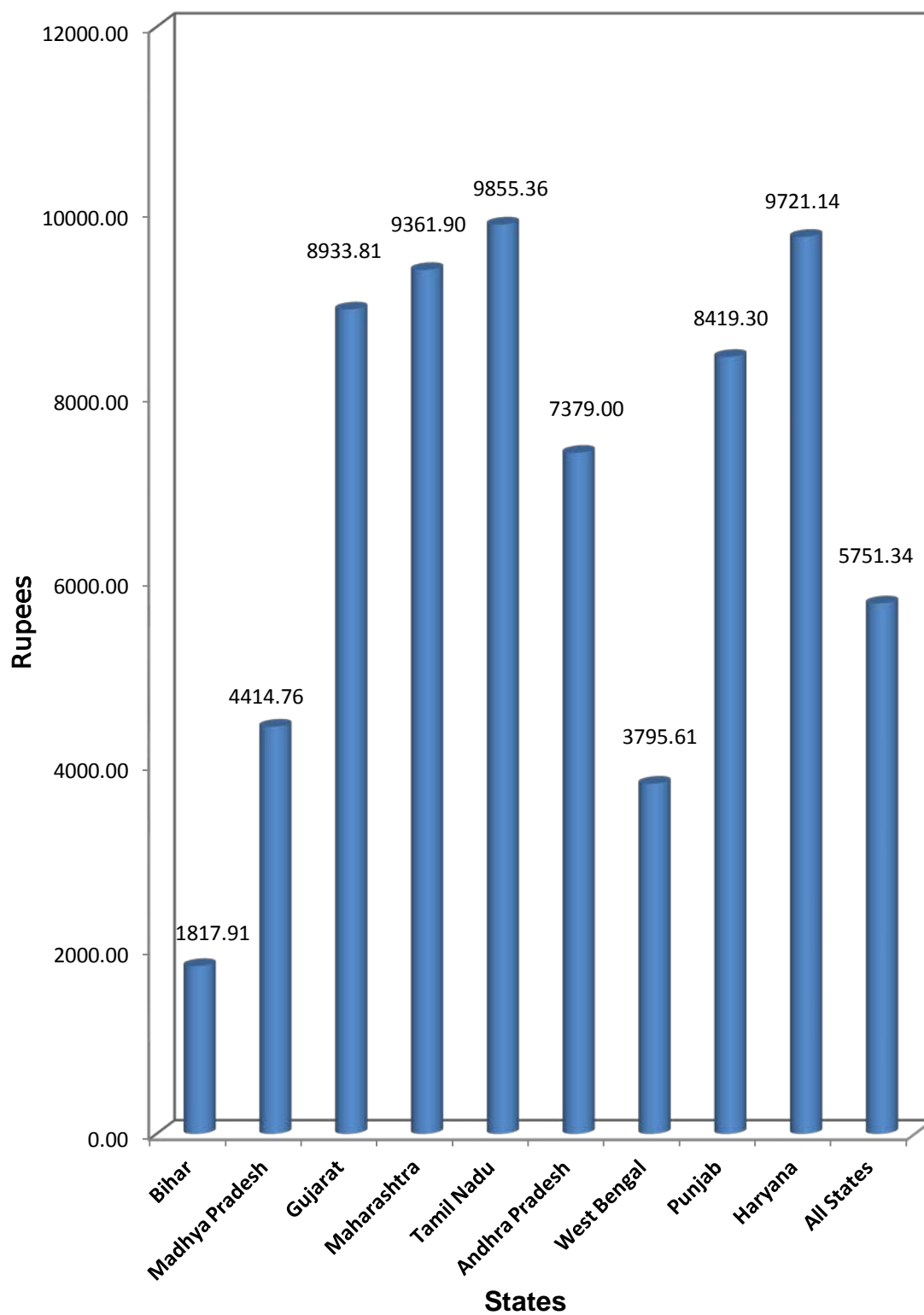
The per capita total revenue receipts of States during 2015-16 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

Table 2.4.1
Per Capita Total Revenue Receipts of States during 2013-2014 (Accounts)

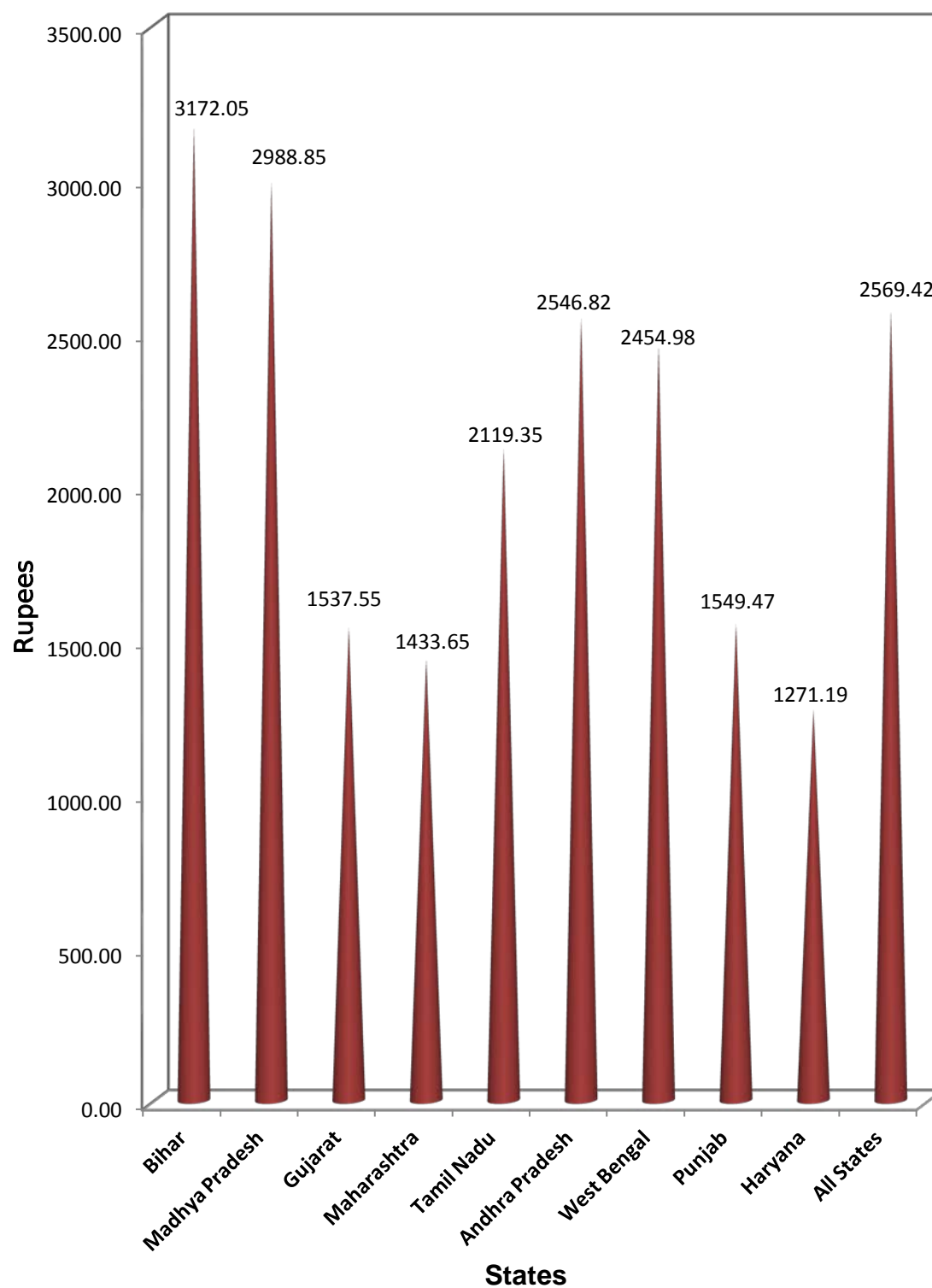
(in ₹)

Sr. No.	State Name	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 Reciepts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	7379.00	1780.54	9159.54	2546.82	1034.59	3581.41	12740.95
2	Bihar	1817.91	140.69	1958.61	3172.05	1146.09	4318.14	6276.74
3	Chhattisgarh	5331.87	1896.35	7228.22	2929.45	1756.94	4686.39	11914.61
4	Goa	23883.13	11077.07	34960.20	5656.93	2381.40	8038.33	42998.53
5	Gujarat	8933.81	1112.25	10046.07	1537.55	1090.83	2628.38	12674.44
6	Haryana	9721.14	1891.66	11612.80	1271.19	1569.27	2840.46	14453.27
7	Jharkhand	2703.11	1081.47	3784.58	2576.17	1171.46	3747.63	7532.21
8	Karnataka	9874.37	635.94	10510.32	2177.96	1435.15	3613.11	14123.42
9	Kerala	9465.98	1649.42	11115.40	2209.67	1224.32	3433.99	14549.39
10	Madhya Pradesh	4414.76	1013.81	5428.57	2988.85	1549.58	4538.43	9967.00
11	Maharashtra	9361.90	978.62	10340.52	1433.65	1141.50	2575.16	12915.67
12	Odisha	3901.06	1935.01	5836.07	3521.30	1946.75	5468.05	11304.12
13	Punjab	8419.30	1115.91	9535.21	1549.47	1189.29	2738.76	12273.97
14	Rajasthan	4649.68	1885.45	6535.13	2593.48	1214.49	3807.98	10343.11
15	Tamil Nadu	9855.36	1249.10	11104.46	2119.35	1219.56	3338.91	14443.37
16	Telangana	NA	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	3187.27	787.45	3974.72	3005.11	1072.53	4077.64	8052.36
18	West Bengal	3795.61	214.27	4009.88	2454.98	1255.67	3710.65	7720.53
	Sub Total-I	5865.70	1044.05	6909.75	2485.81	1240.47	3726.28	10636.03
Special Category								
19	Arunachal Pradesh	2896.67	2700.40	5597.07	6972.33	26233.40	33205.73	38802.80
20	Assam	2776.21	834.89	3611.10	3572.38	2758.74	6331.12	9942.22
21	Himachal Pradesh	7212.56	2513.42	9725.99	3509.20	8893.11	12402.31	22128.30
22	Jammu & Kashmir	4752.08	2174.01	6926.09	3137.95	10487.46	13625.42	20551.51
23	Manipur	1688.32	930.96	2619.29	5138.54	18252.14	23390.68	26009.96
24	Meghalaya	2966.53	1869.22	4835.75	4068.63	10679.13	14747.75	19583.50
25	Mizoram	2088.91	1766.00	3854.91	7800.73	31661.18	39461.91	43316.82
26	Nagaland	1667.00	1082.85	2749.85	5006.35	24733.35	29739.70	32489.55
27	Sikkim	8748.33	13241.50	21989.83	12710.33	37406.83	50117.17	72107.00
28	Tripura	2826.11	648.74	3474.84	4290.13	12367.11	16657.24	20132.08
29	Uttarakhand	6938.99	1242.02	8181.01	3371.11	4787.99	8159.10	16340.11
	Sub Total-II	4056.51	1454.85	5511.36	3808.47	7919.21	11727.68	17239.04
	All States	5751.34	1070.02	6821.36	2569.42	1662.65	4232.06	11053.42

**Per Capita State's Own Tax Revenue of Major States
during 2013-14 (Accounts)**



**Per Capita Share in Central Taxes of Major States
during 2013-14 (Accounts)**



**Per Capita Grants from Centre of Major States
during 2013-14 (Accounts)**

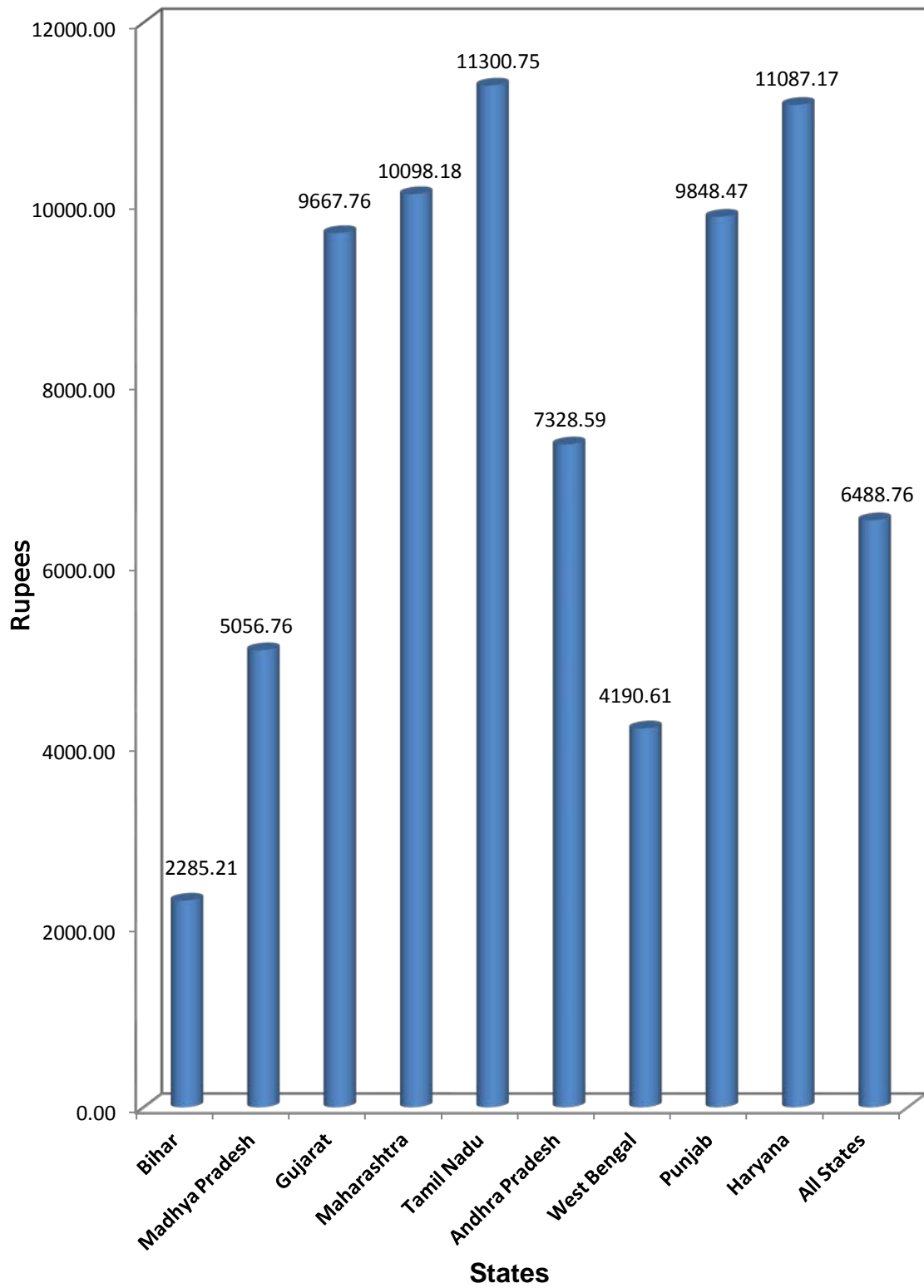


Table 2.4.2
Per Capita Total Revenue Receipts of States during 2014-2015 (RE)

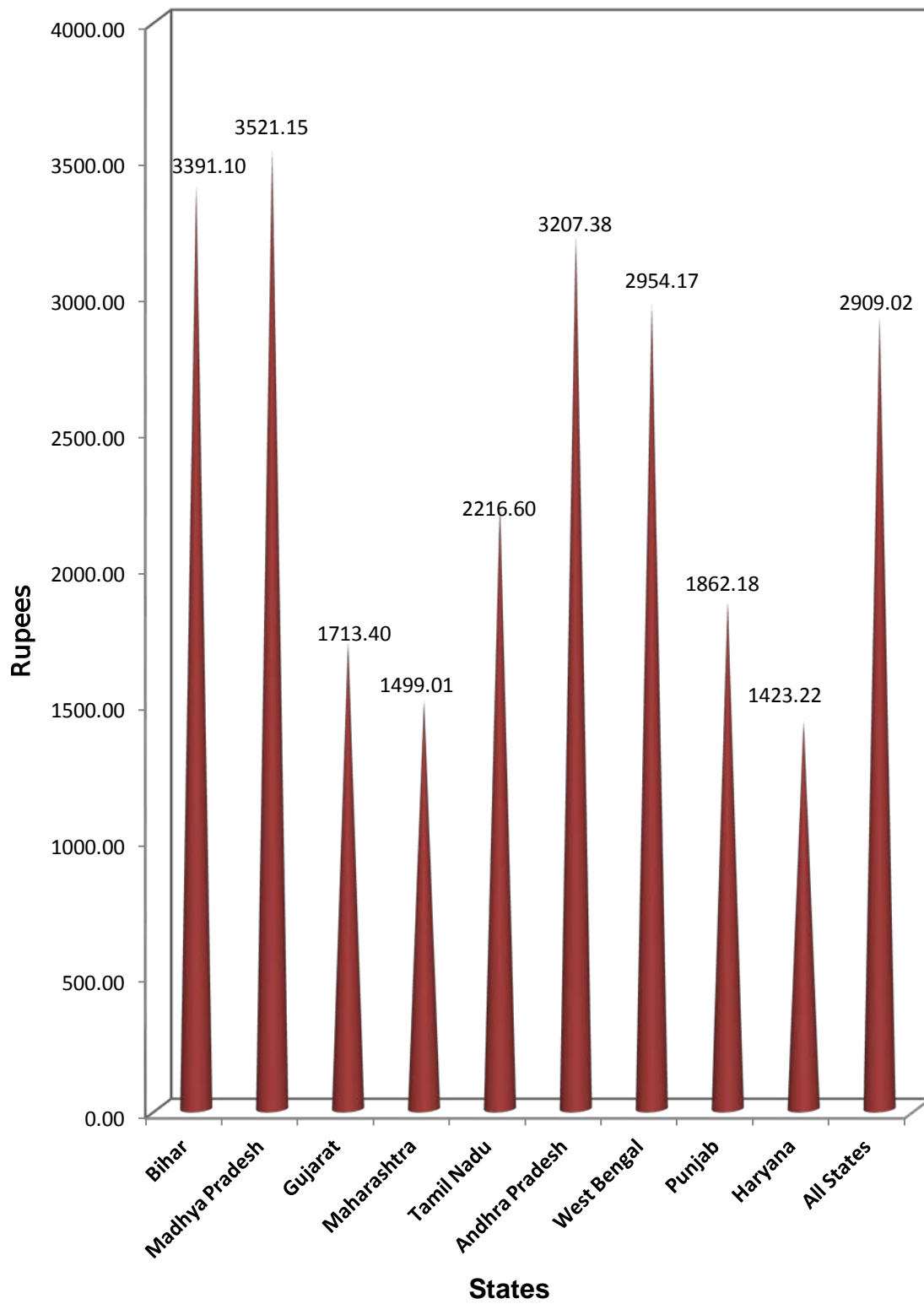
(in ₹)

Sr. No.	State Name	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 Reciepts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	7328.59	1699.31	9027.90	3207.38	3777.29	6984.68	16012.58
2	Bihar	2285.21	275.75	2560.97	3391.10	2573.76	5964.85	8525.82
3	Chhattisgarh	6615.60	2306.20	8921.80	3455.07	5521.46	8976.54	17898.34
4	Goa	27170.53	15870.13	43040.67	6180.07	4113.27	10293.33	53334.00
5	Gujarat	9667.76	1481.92	11149.68	1713.40	2555.14	4268.54	15418.22
6	Haryana	11087.17	2126.39	13213.56	1423.22	2374.13	3797.36	17010.91
7	Jharkhand	3761.02	1608.19	5369.21	2792.27	4240.69	7032.96	12402.17
8	Karnataka	10661.60	694.45	11356.05	2396.58	3184.81	5581.39	16937.44
9	Kerala	11260.21	2318.66	13578.87	2331.26	2792.31	5123.58	18702.45
10	Madhya Pradesh	5056.76	1238.41	6295.16	3521.15	3683.18	7204.33	13499.50
11	Maharashtra	10098.18	1147.68	11245.86	1499.01	2602.66	4101.67	15347.53
12	Odisha	4390.36	1732.38	6122.74	3981.78	4394.19	8375.96	14498.70
13	Punjab	9848.47	1025.19	10873.66	1862.18	2002.90	3865.08	14738.74
14	Rajasthan	5420.55	1834.94	7255.50	2699.88	3214.69	5914.57	13170.07
15	Tamil Nadu	11300.75	1168.32	12469.08	2216.60	2862.22	5078.83	17547.91
16	Telangana	10108.17	3783.43	13891.60	2785.43	6205.92	8991.35	22882.95
17	Uttar Pradesh	3570.24	1079.30	4649.54	3544.01	2332.64	5876.65	10526.20
18	West Bengal	4190.61	230.29	4420.90	2954.17	2715.53	5669.70	10090.60
	Sub Total-I	6624.14	1258.43	7882.57	2808.78	3045.71	5854.49	13737.06
Special Category								
19	Arunachal Pradesh	3261.67	3085.87	6347.53	7399.87	35021.20	42421.07	48768.60
20	Assam	3268.02	912.64	4180.66	4221.71	5986.77	10208.48	14389.14
21	Himachal Pradesh	7914.53	1943.19	9857.72	4672.26	11729.67	16401.93	26259.65
22	Jammu & Kashmir	4769.19	2336.04	7105.23	3316.47	15164.51	18480.98	25586.21
23	Manipur	2030.10	700.59	2730.69	6046.07	25579.34	31625.41	34356.10
24	Meghalaya	3769.72	2123.31	5893.03	4958.25	23922.47	28880.72	34773.75
25	Mizoram	2221.08	2011.83	4232.92	7588.83	32488.33	40077.17	44310.08
26	Nagaland	1802.40	1586.35	3388.75	5313.45	31741.00	37054.45	40443.20
27	Sikkim	8567.00	18350.50	26917.50	15269.67	60799.67	76069.33	102986.83
28	Tripura	3182.05	571.54	3753.59	4615.38	18973.21	23588.59	27342.18
29	Uttarakhand	7589.13	1677.99	9267.12	3827.78	11450.07	15277.85	24544.97
	Sub Total-II	4485.73	1580.39	6066.12	4391.99	12873.37	17265.36	23331.47
	All States	6488.76	1278.81	7767.57	2909.02	3667.89	6576.90	14344.47

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



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



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

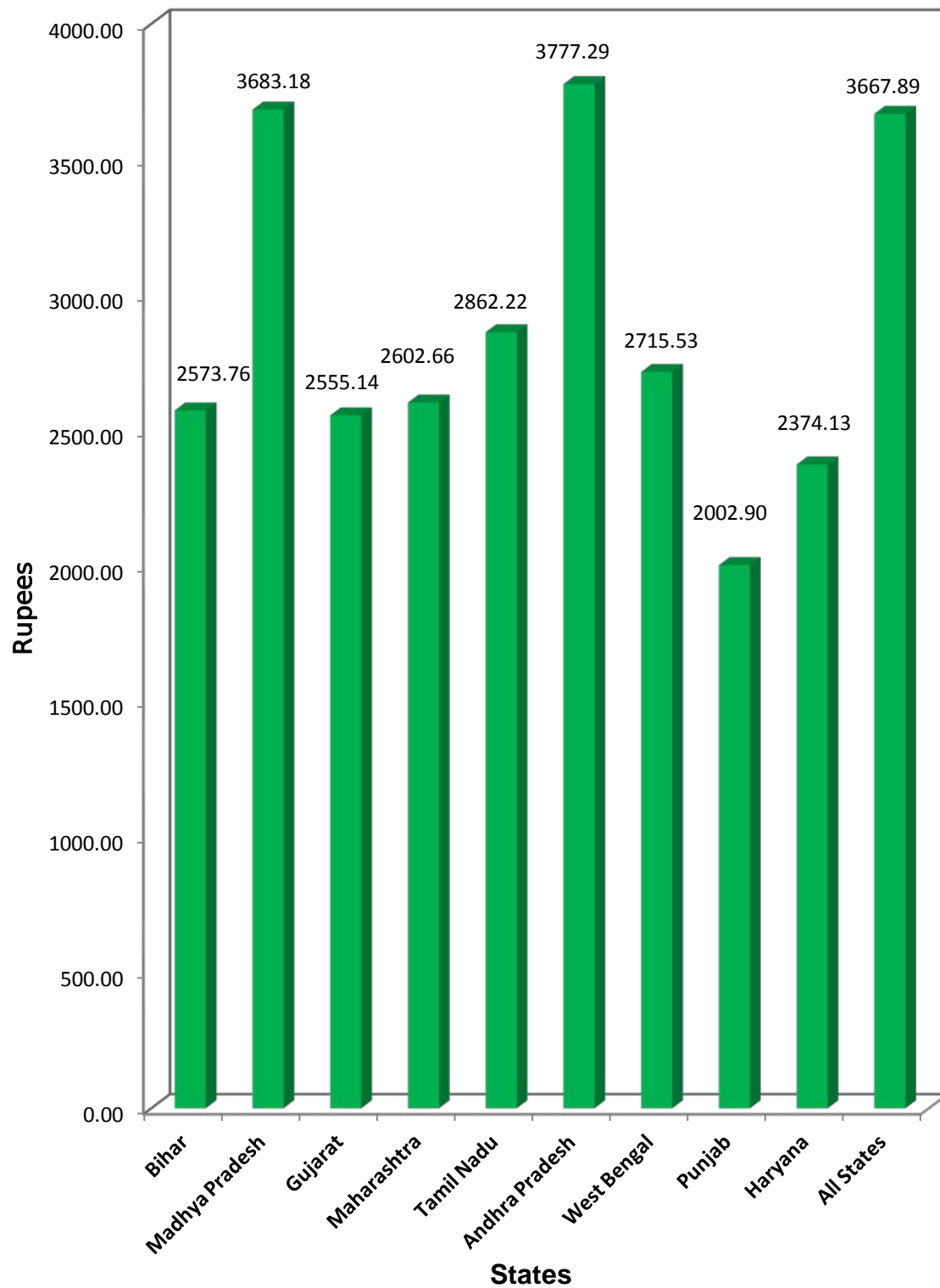
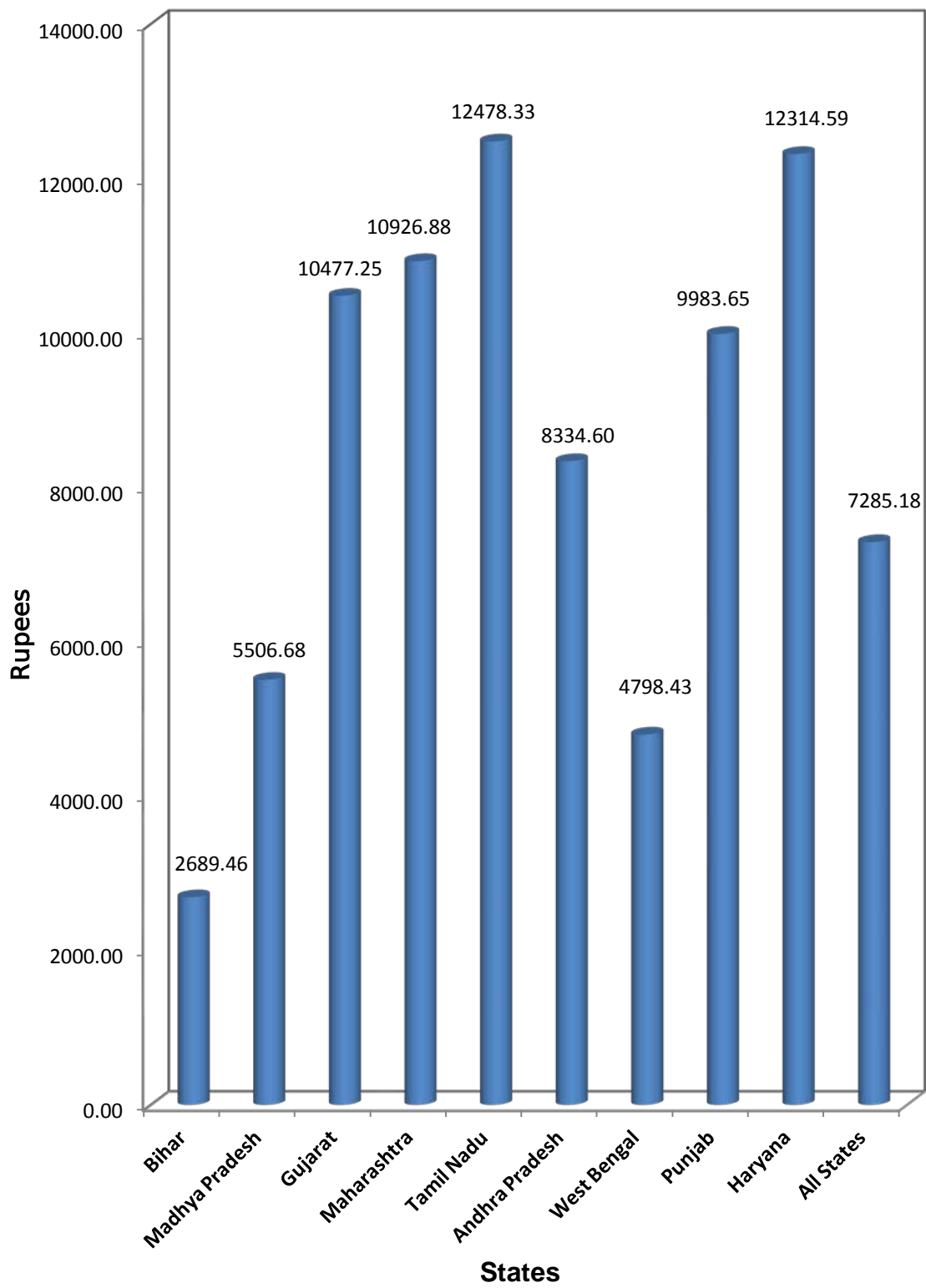


Table 2.4.3
Per Capita Total Revenue Receipts of States during 2015-2016 (BE)

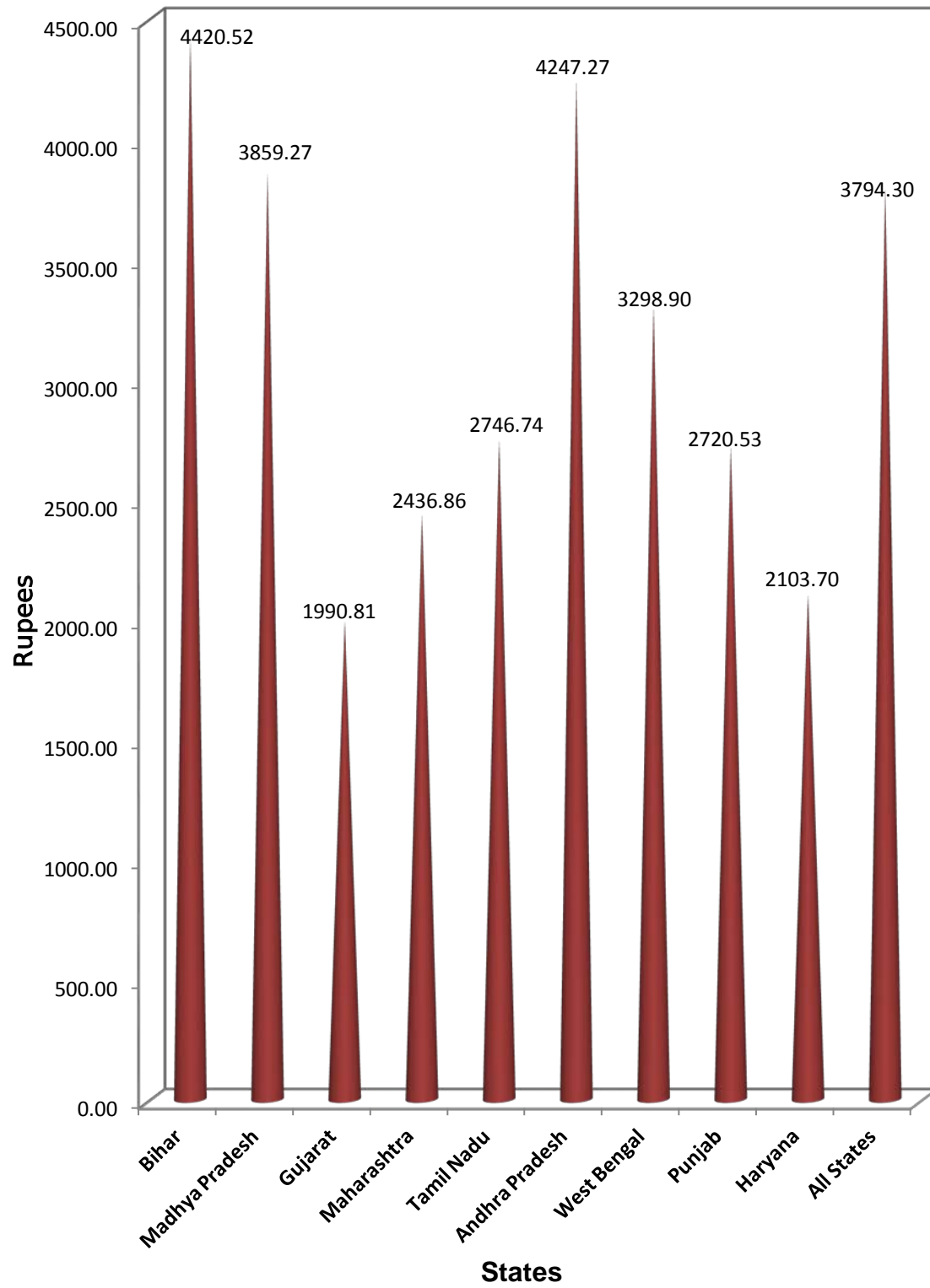
(in ₹)

Sr. No.	State Name	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
Non-Special Category								
1	Andhra Pradesh	8334.60	1002.13	9336.73	4247.27	3325.00	7572.28	16909.00
2	Bihar	2689.46	295.81	2985.27	4420.52	1582.81	6003.33	8988.59
3	Chhattisgarh	7173.51	3093.93	10267.44	5790.49	4640.81	10431.29	20698.73
4	Goa	28576.47	19533.47	48109.93	13209.60	4928.33	18137.93	66247.87
5	Gujarat	10477.25	1690.28	12167.53	1990.81	2579.04	4569.86	16737.39
6	Haryana	12314.59	2550.14	14864.74	2103.70	2406.41	4510.12	19374.86
7	Jharkhand	4072.24	1746.30	5818.53	3324.17	4161.25	7485.43	13303.96
8	Karnataka	11706.80	797.27	12504.07	3796.29	1518.98	5315.28	17819.34
9	Kerala	13322.00	2619.10	15941.10	3848.03	2916.80	6764.82	22705.92
10	Madhya Pradesh	5506.68	1283.18	6789.86	3859.27	3853.14	7712.41	14502.27
11	Maharashtra	10926.88	1729.28	12656.16	2436.86	1495.31	3932.17	16588.33
12	Odisha	4782.11	2025.52	6807.62	4400.00	4734.06	9134.06	15941.69
13	Punjab	9983.65	1293.71	11277.36	2720.53	1726.34	4446.87	15724.23
14	Rajasthan	6287.86	2068.89	8356.75	3861.79	2649.50	6511.30	14868.05
15	Tamil Nadu	12478.33	1178.12	13656.45	2746.74	2126.86	4873.60	18530.04
16	Telangana	13097.24	6313.60	19410.84	3612.06	3493.03	7105.08	26515.92
17	Uttar Pradesh	4239.62	997.99	5237.61	4000.42	2287.81	6288.23	11525.84
18	West Bengal	4798.43	245.60	5044.04	3298.90	3328.92	6627.81	11671.85
	Sub Total-I	7429.54	1445.59	8875.13	3577.86	2608.80	6186.66	15061.79
Special Category								
19	Arunachal Pradesh	3384.27	3282.40	6666.67	48211.60	22692.93	70904.53	77571.20
20	Assam	3860.00	1295.17	5155.17	4990.21	6939.68	11929.89	17085.06
21	Himachal Pradesh	8806.67	2093.33	10900.00	5338.49	16448.36	21786.85	32686.85
22	Jammu & Kashmir	5801.41	2542.88	8344.29	5860.78	13197.04	19057.82	27402.11
23	Manipur	2314.31	756.62	3070.93	11165.79	15617.93	26783.72	29854.66
24	Meghalaya	3138.09	945.97	4084.06	10214.67	11165.00	21379.67	25463.73
25	Mizoram	2721.17	2106.75	4827.92	20114.33	34853.00	54967.33	59795.25
26	Nagaland	2172.30	1153.00	3325.30	12055.80	29078.60	41134.40	44459.70
27	Sikkim	8005.29	5005.14	13010.43	27495.57	28092.57	55588.14	68598.57
28	Tripura	3384.62	794.87	4179.49	4846.15	23089.08	27935.23	32114.72
29	Uttarakhand	8682.10	1897.30	10579.40	5069.80	8000.04	13069.83	23649.24
	Sub Total-II	5143.36	1680.45	6823.81	7005.60	11700.52	18706.11	25529.92
	All States	7285.18	1460.42	8745.60	3794.30	3182.90	6977.20	15722.80

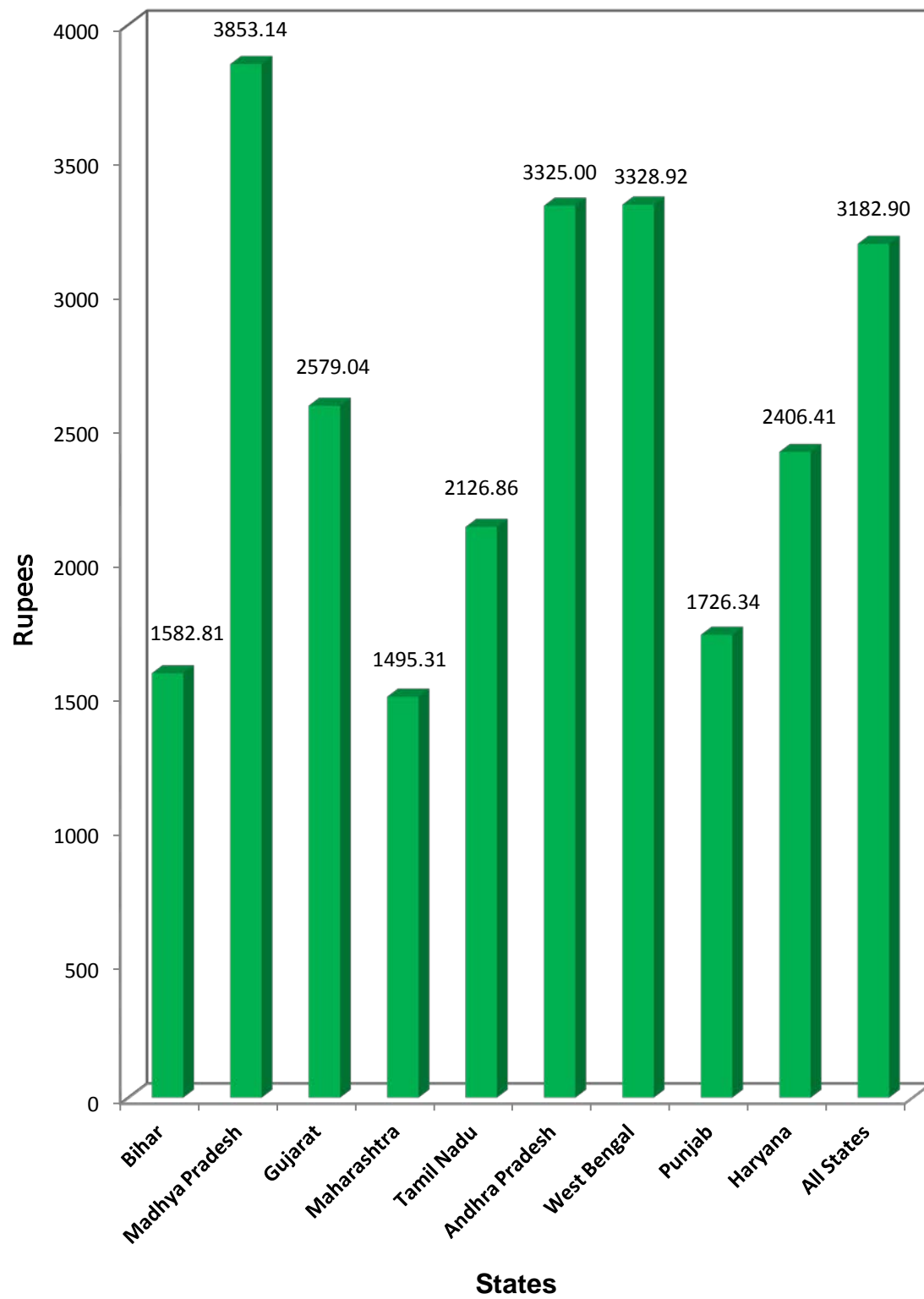
**Per Capita State's Own Tax Revenue of Major States
during 2015-16 (BE)**



**Per Capita share in Central Taxes of Major States
during 2015-16 (BE)**



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



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.

Table 2.5.1
Per Capita Total Receipts (Rev. & Capital) of States during 2013-2014 (Accounts)

Sr. No.	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	110718.83	18590.23	129309.06	14880.21
2	Bihar	68918.64	6802.56	75721.20	6896.28
3	Chhattisgarh	32050.29	4887.14	36937.43	13731.39
4	Goa	6449.78	976.30	7426.08	49507.20
5	Gujarat	79975.74	13279.83	93255.57	14779.01
6	Haryana	38012.09	9907.43	47919.52	18220.35
7	Jharkhand	26136.78	2729.14	28865.92	8318.71
8	Karnataka	89542.51	13667.18	103209.69	16279.13
9	Kerala	49176.94	11339.32	60516.26	17904.22
10	Madhya Pradesh	75749.23	5665.37	81414.60	10712.45
11	Maharashtra	149821.81	17200.97	167022.78	14398.52
12	Odisha	48946.84	254.25	49201.09	11362.84
13	Punjab	35103.54	7570.35	42673.89	14920.94
14	Rajasthan	74470.39	10701.62	85172.01	11829.45
15	Tamil Nadu	108036.43	20457.10	128493.53	17178.28
16	Telangana	NA	NA	NA	NA
17	Uttar Pradesh	168213.74	7323.28	175537.02	8402.92
18	West Bengal	72881.80	19288.11	92169.91	9763.76
	Sub Total-I	1234205.38	170640.18	1404845.56	12106.56
Special Category					
19	Arunachal Pradesh	5820.42	231.48	6051.90	40346.00
20	Assam	32212.80	24.90	32237.70	9949.91
21	Himachal Pradesh	15711.09	2363.18	18074.27	25456.72
22	Jammu & Kashmir	27127.99	1859.32	28987.31	21960.08
23	Manipur	7282.79	123.84	7406.63	26452.25
24	Meghalaya	6266.72	354.28	6621.00	20690.63
25	Mizoram	4764.85	199.66	4964.51	45131.91
26	Nagaland	6497.91	540.49	7038.40	35192.00
27	Sikkim	4326.42	208.50	4534.92	75582.00
28	Tripura	7650.19	568.03	8218.22	21626.89
29	Uttarakhand	17320.52	2791.99	20112.51	18974.07
	Sub Total-II	134981.70	9265.67	144247.37	18422.40
	All States	1369187.08	179905.85	1549092.93	12505.80

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

**Per Capita Total Receipts of Major States
during 2013-14 (Accounts)**

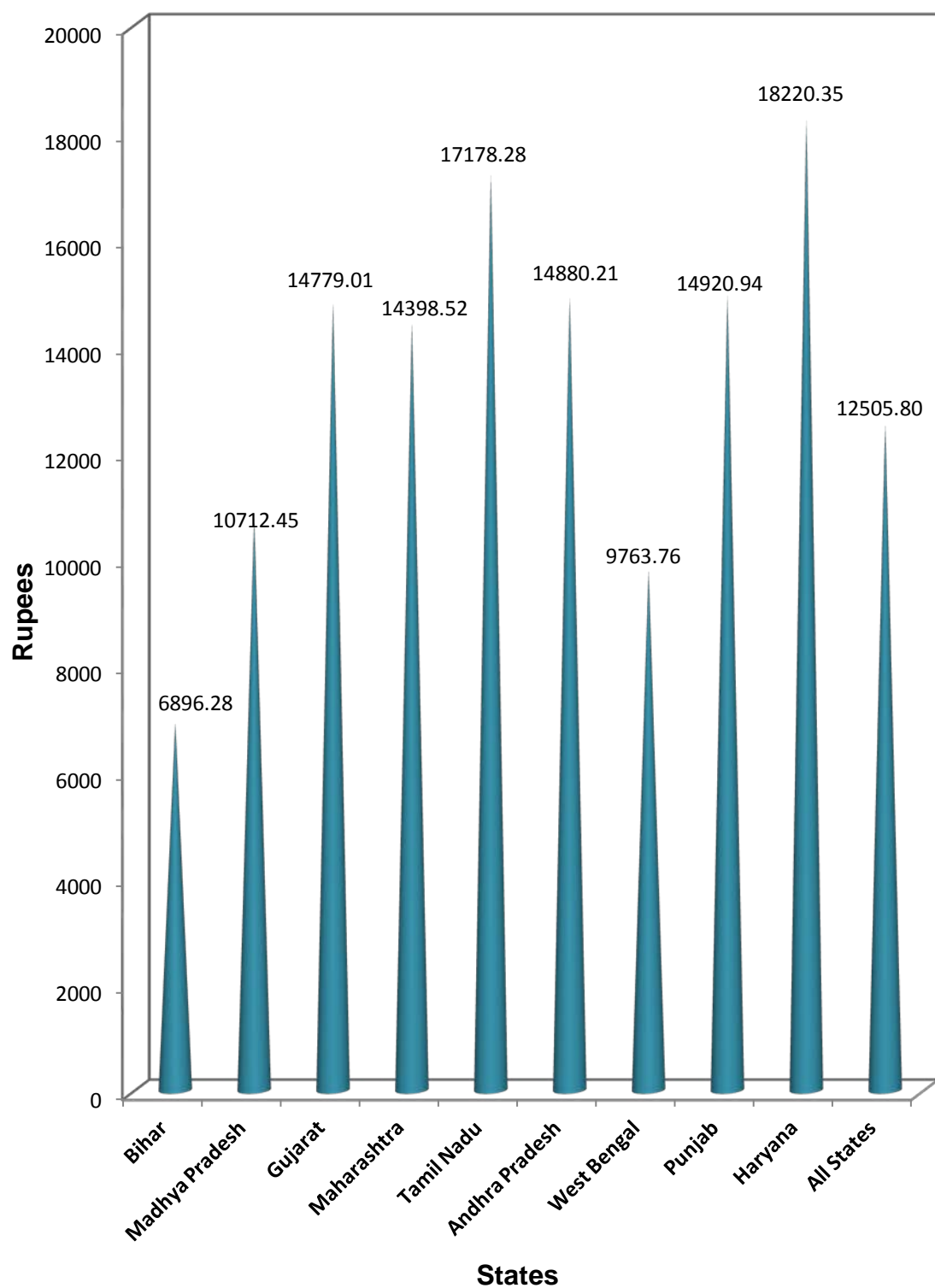


Table 2.5.2
Per Capita Total Receipts (Rev. & Capital) of States during 2014-2015 (RE)

Sr. No.	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	84066.05	19667.06	103733.11	19758.69
2	Bihar	95744.94	11136.97	106881.91	9517.53
3	Chhattisgarh	49041.44	5435.97	54477.41	19882.27
4	Goa	8000.10	1022.53	9022.63	60150.87
5	Gujarat	98984.96	18873.44	117858.40	18358.01
6	Haryana	45419.14	10688.91	56108.05	21014.25
7	Jharkhand	43903.68	4956.57	48860.25	13802.33
8	Karnataka	108907.74	17607.39	126515.13	19675.76
9	Kerala	63588.32	13914.85	77503.17	22795.05
10	Madhya Pradesh	104621.10	11036.10	115657.20	14923.51
11	Maharashtra	180793.89	28299.38	209093.27	17749.85
12	Odisha	63649.30	7320.51	70969.81	16166.24
13	Punjab	42742.36	8180.35	50922.71	17559.56
14	Rajasthan	96668.32	14489.16	111157.48	15144.07
15	Tamil Nadu	133188.61	25936.11	159124.72	20965.05
16	Telangana	80090.33	12763.41	92853.74	26529.64
17	Uttar Pradesh	223997.47	24320.34	248317.81	11669.07
18	West Bengal	96466.11	21094.22	117560.33	12297.11
	Sub Total-I	1619873.86	256743.27	1876617.13	15914.32
Special Category					
19	Arunachal Pradesh	7315.29	292.89	7608.18	50721.20
20	Assam	47340.28	3124.28	50464.56	15338.77
21	Himachal Pradesh	18906.95	3032.55	21939.50	30471.53
22	Jammu & Kashmir	34541.38	1501.14	36042.52	26698.16
23	Manipur	9963.27	455.81	10419.08	35927.86
24	Meghalaya	11127.60	490.17	11617.77	36305.53
25	Mizoram	5317.21	143.42	5460.63	45505.25
26	Nagaland	8088.64	238.08	8326.72	41633.60
27	Sikkim	6179.21	368.24	6547.45	109124.17
28	Tripura	10663.45	476.90	11140.35	28565.00
29	Uttarakhand	26508.57	3617.91	30126.48	27894.89
	Sub Total-II	185951.85	13741.39	199693.24	25055.61
	All States	1805825.71	270484.66	2076310.37	16493.05

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

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

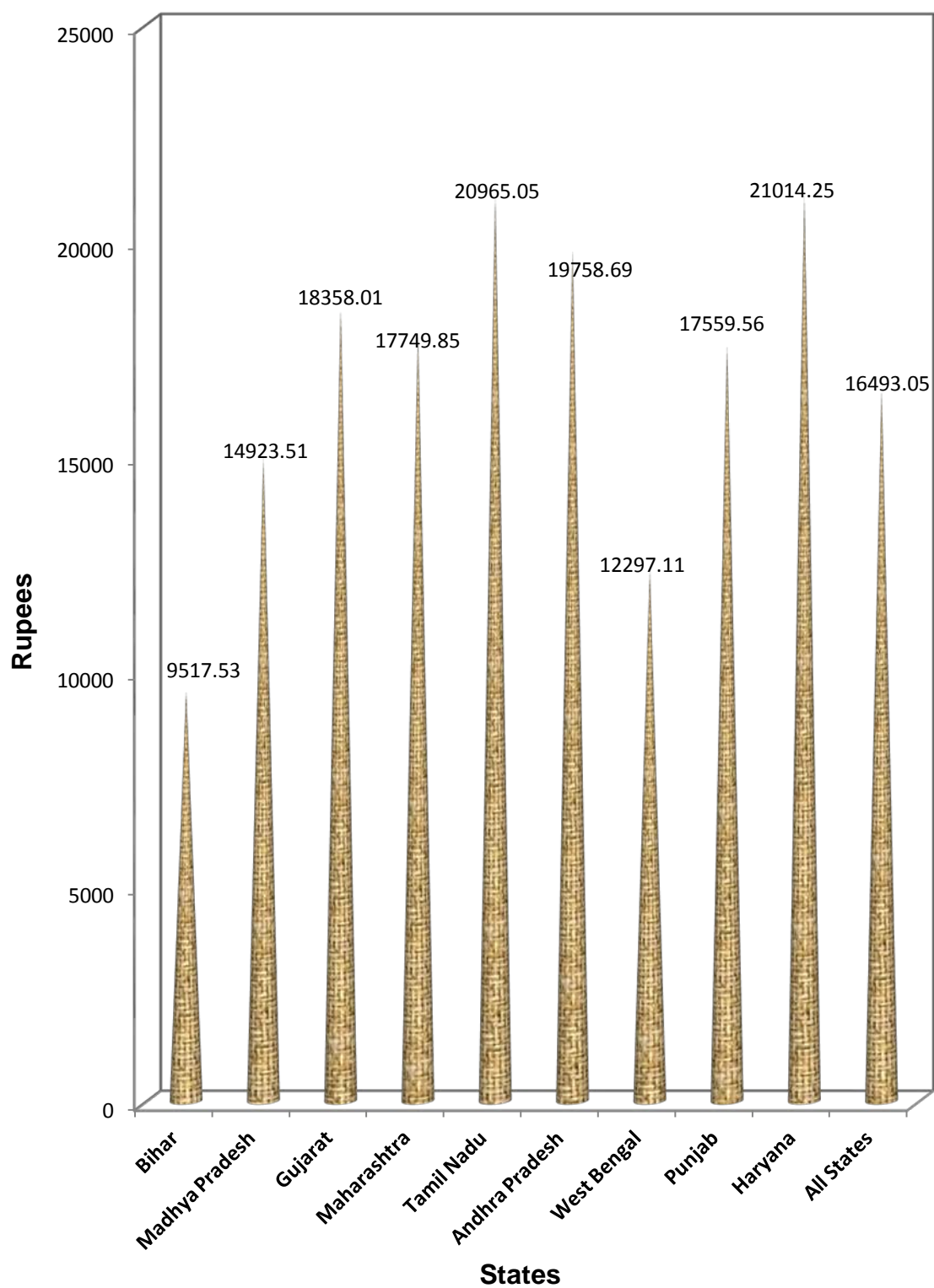
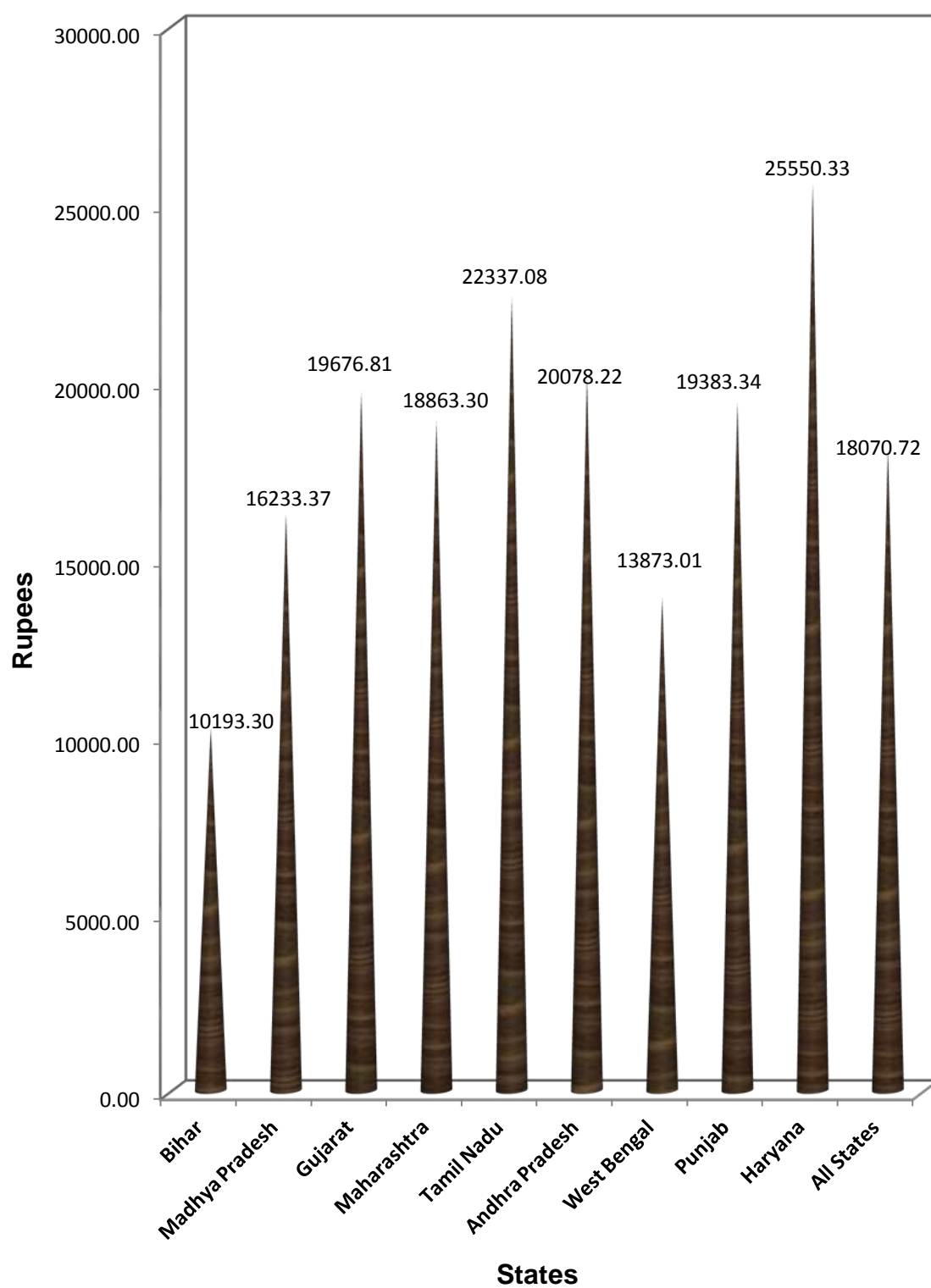


Table 2.5.3
Per Capita Total Receipts (Rev. & Capital) of States during 2015-2016 (BE)

Sr. No.	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	90124.99	16891.93	107016.92	20078.22
2	Bihar	103189.07	13830.05	117019.12	10193.30
3	Chhattisgarh	57956.45	6478.94	64435.39	23012.64
4	Goa	9937.18	1028.92	10966.10	73107.33
5	Gujarat	109295.15	19194.39	128489.54	19676.81
6	Haryana	52312.11	16673.77	68985.88	25550.33
7	Jharkhand	48027.30	5207.12	53234.42	14746.38
8	Karnataka	116360.32	17328.24	133688.56	20472.98
9	Kerala	77427.20	16707.81	94135.01	27605.57
10	Madhya Pradesh	114422.89	13658.38	128081.27	16233.37
11	Maharashtra	198230.51	27185.97	225416.48	18863.30
12	Odisha	70940.50	9333.97	80274.47	18039.21
13	Punjab	46229.25	10757.78	56987.03	19383.34
14	Rajasthan	111361.66	18238.10	129599.76	17303.04
15	Tamil Nadu	142681.32	29314.20	171995.52	22337.08
16	Telangana	94131.51	16790.20	110921.71	31245.55
17	Uttar Pradesh	249880.23	25859.13	275739.36	12718.61
18	West Bengal	113100.21	21329.27	134429.48	13873.01
	Sub Total-I	1805607.85	285808.17	2091416.02	17445.91
Special Category					
19	Arunachal Pradesh	11635.68	561.02	12196.70	81311.33
20	Assam	57064.10	3385.19	60449.29	18098.59
21	Himachal Pradesh	23534.53	2401.33	25935.86	36022.03
22	Jammu & Kashmir	37814.91	1372.52	39187.43	28396.69
23	Manipur	8657.85	603.79	9261.64	31936.69
24	Meghalaya	8403.03	548.80	8951.83	27126.76
25	Mizoram	7175.43	178.40	7353.83	61281.92
26	Nagaland	8891.94	622.79	9514.73	47573.65
27	Sikkim	4801.90	501.44	5303.34	75762.00
28	Tripura	12524.74	700.63	13225.37	33911.21
29	Uttarakhand	25777.67	3755.60	29533.27	27094.74
	Sub Total-II	206281.78	14631.51	220913.29	27340.75
	All States	2011889.63	300439.68	2312329.31	18070.72

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

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



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.

Table 3.1.1

**Development Revenue Expenditure as percentage to total Revenue Expenditure &
Per Capita Development Revenue Expenditure of States during 2013-2014 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Others	Total Rev. Expenditure	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	73258.41	36898.54	217.54	110374.49	66.37	8430.20
2	Bihar	40454.90	22018.47	3.85	62477.22	64.75	3684.42
3	Chhattisgarh	24038.03	7851.15	970.39	32859.57	73.15	8936.07
4	Goa	4727.33	2075.95	0.00	6803.28	69.49	31515.53
5	Gujarat	48112.50	26820.38	325.67	75258.55	63.93	7624.80
6	Haryana	28153.61	13597.31	136.18	41887.10	67.21	10704.79
7	Jharkhand	13472.03	9959.36	0.00	23431.39	57.50	3882.43
8	Karnataka	59214.72	24954.41	5020.44	89189.57	66.39	9339.86
9	Kerala	28908.93	26605.09	4971.47	60485.49	47.79	8552.94
10	Madhya Pradesh	44739.55	20590.93	4539.29	69869.77	64.03	5886.78
11	Maharashtra	98870.40	53979.27	2052.75	154902.42	63.83	8523.31
12	Odisha	31036.14	13689.41	892.20	45617.75	68.04	7167.70
13	Punjab	20918.82	20192.19	529.66	41640.67	50.24	7314.27
14	Rajasthan	51921.68	23339.22	248.69	75509.59	68.76	7211.34
15	Tamil Nadu	64920.35	35729.24	9175.08	109824.67	59.11	8679.19
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	86467.01	61983.49	9696.37	158146.87	54.68	4139.16
18	West Bengal	50345.24	40833.88	618.16	91797.28	54.84	5333.18
	Sub Total-I	769559.65	441118.29	39397.74	1250075.68	61.56	6631.85
Special Category							
19	Arunachal Pradesh	3951.33	1780.06	0.00	5731.39	68.94	26342.20
20	Assam	18386.39	10884.38	2701.04	31971.81	57.51	5674.81
21	Himachal Pradesh	10296.57	7046.82	9.09	17352.48	59.34	14502.21
22	Jammu & Kashmir	15655.03	11402.74	0.00	27057.77	57.86	11859.87
23	Manipur	2942.26	2441.07	335.50	5718.83	51.45	10508.07
24	Meghalaya	3713.23	1838.37	0.00	5551.60	66.89	11603.84
25	Mizoram	3230.37	1686.62	0.00	4916.99	65.70	29367.00
26	Nagaland	3019.47	2730.88	0.00	5750.35	52.51	15097.35
27	Sikkim	1954.54	1468.00	35.41	3457.95	56.52	32575.67
28	Tripura	3456.18	2345.29	147.49	5948.96	58.10	9095.21
29	Uttarakhand	9365.98	6182.07	668.36	16216.41	57.76	8835.83
	Sub Total-II	75971.35	49806.30	3896.89	129674.54	58.59	9702.60
	All States	845531.00	490924.59	43294.63	1379750.22	61.28	6825.95

Table 3.1.2

**Development Revenue Expenditure as percentage to total Revenue Expenditure &
Per Capita Development Revenue Expenditure of States during 2014-2015 (RE)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Others	Total Rev. Expenditure	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	67755.81	30456.69	96.13	98308.63	68.92	12905.87
2	Bihar	70967.34	29283.43	4.12	100254.89	70.79	6319.44
3	Chhattisgarh	36893.83	8792.97	978.64	46665.44	79.06	13464.90
4	Goa	5684.98	2268.98	0.00	7953.96	71.47	37899.87
5	Gujarat	61173.18	30886.06	538.65	92597.89	66.06	9528.53
6	Haryana	36544.31	18128.21	246.58	54919.10	66.54	13687.01
7	Jharkhand	28216.78	11856.40	0.15	40073.33	70.41	7970.84
8	Karnataka	74189.59	27690.36	6867.68	108747.63	68.22	11538.04
9	Kerala	37264.66	30112.62	6475.02	73852.30	50.46	10960.19
10	Madhya Pradesh	69766.97	23396.71	5085.92	98249.60	71.01	9002.19
11	Maharashtra	128344.16	63605.29	2727.86	194677.31	65.93	10895.09
12	Odisha	41653.19	17797.02	821.94	60272.15	69.11	9488.20
13	Punjab	25733.22	22781.76	467.75	48982.73	52.54	8873.52
14	Rajasthan	72345.33	28542.32	0.29	100887.94	71.71	9856.31
15	Tamil Nadu	81807.89	43549.69	11367.80	136725.38	59.83	10778.38
16	Telangana	58175.02	21530.30	104.44	79809.76	72.89	16621.43
17	Uttar Pradesh	112319.48	68232.38	11038.37	191590.23	58.62	5278.17
18	West Bengal	62994.89	43128.53	704.56	106827.98	58.97	6589.42
	Sub Total-I	1071830.63	522039.72	47525.90	1641396.25	65.30	9089.47
Special Category							
19	Arunachal Pradesh	6461.77	2061.03	0.00	8522.80	75.82	43078.47
20	Assam	34493.47	13027.22	4908.49	52429.18	65.79	10484.34
21	Himachal Pradesh	12764.11	7671.79	9.13	20445.03	62.43	17727.93
22	Jammu & Kashmir	18127.50	12923.10	0.00	31050.60	58.38	13427.78
23	Manipur	5604.26	2852.53	533.34	8990.13	62.34	19325.03
24	Meghalaya	7911.41	1991.37	0.00	9902.78	79.89	24723.16
25	Mizoram	4469.05	1799.45	0.00	6268.50	71.29	37242.08
26	Nagaland	4481.49	3124.07	0.00	7605.56	58.92	22407.45
27	Sikkim	2799.55	2031.17	64.73	4895.45	57.19	46659.17
28	Tripura	5301.93	2821.32	179.82	8303.07	63.86	13594.69
29	Uttarakhand	15450.77	8093.93	807.79	24352.49	63.45	14306.27
	Sub Total-II	117865.31	58396.98	6503.30	182765.59	64.49	14788.62
	All States	1189695.94	580436.70	54029.20	1824161.84	65.22	9450.28

Table 3.1.3

**Development Revenue Expenditure as percentage to total Revenue Expenditure &
Per Capita Development Revenue Expenditure of States during 2015-2016 (BE)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Others	Total Rev. Expenditure	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	65804.21	31554.57	66.00	97424.78	67.54	12346.01
2	Bihar	60944.94	30258.63	4.53	91208.10	66.82	5308.79
3	Chhattisgarh	42041.34	10620.69	1067.78	53729.81	78.25	15014.76
4	Goa	6869.78	2659.24	0.00	9529.02	72.09	45798.53
5	Gujarat	65538.98	35825.34	622.36	101986.68	64.26	10036.60
6	Haryana	41564.01	20092.46	213.15	61869.62	67.18	15394.08
7	Jharkhand	30032.65	13310.59	0.01	43343.25	69.29	8319.29
8	Karnataka	77903.72	30997.04	6548.92	115449.68	67.48	11930.13
9	Kerala	42544.38	36221.69	6493.05	85259.12	49.90	12476.36
10	Madhya Pradesh	70397.93	32626.15	5810.84	108834.92	64.68	8922.42
11	Maharashtra	125777.20	73882.83	2327.87	201987.90	62.27	10525.29
12	Odisha	45091.76	19828.82	918.42	65839.00	68.49	10132.98
13	Punjab	27343.92	24397.69	881.60	52623.21	51.96	9300.65
14	Rajasthan	79505.62	31298.69	0.54	110804.85	71.75	10614.90
15	Tamil Nadu	86906.34	47843.05	12547.97	147297.36	59.00	11286.54
16	Telangana	69485.31	23953.16	161.74	93600.21	74.24	19573.33
17	Uttar Pradesh	124656.28	80923.25	10176.65	215756.18	57.78	5749.83
18	West Bengal	65639.05	46721.77	739.40	113100.22	58.04	6773.90
	Sub Total-I	1128047.42	593015.66	48580.83	1769643.91	63.74	9409.80
Special Category							
19	Arunachal Pradesh	6331.52	2970.91	0.00	9302.43	68.06	42210.13
20	Assam	32583.58	15282.75	3696.52	51562.85	63.19	9755.56
21	Himachal Pradesh	14568.08	8914.61	5.00	23487.69	62.02	20233.44
22	Jammu & Kashmir	18720.08	15994.00	0.00	34714.08	53.93	13565.28
23	Manipur	4741.65	2888.32	335.11	7965.08	59.53	16350.52
24	Meghalaya	5423.60	2197.88	0.00	7621.48	71.16	16435.15
25	Mizoram	3813.78	2277.51	0.00	6091.29	62.61	31781.50
26	Nagaland	5042.23	3619.40	0.00	8661.63	58.21	25211.15
27	Sikkim	2898.83	1327.70	31.98	4258.51	68.07	41411.86
28	Tripura	5914.53	2987.45	223.56	9125.54	64.81	15165.46
29	Uttarakhand	15781.88	8910.83	1046.63	25739.34	61.31	14478.79
	Sub Total-II	115819.76	67371.36	5338.80	188529.92	61.43	14334.13
	All States	1243867.18	660387.02	53919.63	1958173.83	63.52	9720.75

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.

Table 3.2.1
Development Capital Expenditure as percentage to Total Capital Expenditure &
Per Capita Development Capital Expenditure of States during 2013-2014 (Accounts)

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Total Capital Expenditure	Dev. Capital Expd. as % of Total Capital	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	18209.20	760.13	18969.33	95.99	2095.42
2	Bihar	13469.45	1338.93	14808.38	90.96	1226.73
3	Chhattisgarh	5710.30	182.42	5892.72	96.90	2122.79
4	Goa	816.24	197.62	1013.86	80.51	5441.60
5	Gujarat	22421.37	859.23	23280.60	96.31	3553.31
6	Haryana	4307.34	402.88	4710.22	91.45	1637.77
7	Jharkhand	4774.31	176.70	4951.01	96.43	1375.88
8	Karnataka	17114.41	527.88	17642.29	97.01	2699.43
9	Kerala	5601.35	157.17	5758.52	97.27	1657.20
10	Madhya Pradesh	15693.72	196.31	15890.03	98.76	2064.96
11	Maharashtra	20585.13	1080.41	21665.54	95.01	1774.58
12	Odisha	7715.56	504.40	8219.96	93.86	1781.88
13	Punjab	2097.85	267.89	2365.74	88.68	733.51
14	Rajasthan	14141.50	334.37	14475.87	97.69	1964.10
15	Tamil Nadu	18730.14	685.08	19415.22	96.47	2504.03
16	Telangana	NA	NA	NA	NA	NA
17	Uttar Pradesh	30863.65	3472.34	34335.99	89.89	1477.44
18	West Bengal	7281.41	308.85	7590.26	95.93	771.34
	Sub Total-I	209532.93	11452.61	220985.54	94.82	1805.70
Special Category						
19	Arunachal Pradesh	1507.74	190.50	1698.24	88.78	10051.60
20	Assam	3896.77	132.58	4029.35	96.71	1202.71
21	Himachal Pradesh	2303.44	83.47	2386.91	96.50	3244.28
22	Jammu & Kashmir	3980.04	648.23	4628.27	85.99	3015.18
23	Manipur	1071.57	220.36	1291.93	82.94	3827.04
24	Meghalaya	1016.82	100.98	1117.80	90.97	3177.56
25	Mizoram	569.92	60.19	630.11	90.45	5181.09
26	Nagaland	1026.61	181.38	1207.99	84.98	5133.05
27	Sikkim	752.82	169.52	922.34	81.62	12547.00
28	Tripura	1410.90	245.61	1656.51	85.17	3712.89
29	Uttarakhand	3851.62	138.39	3990.01	96.53	3633.60
	Sub Total-II	21388.25	2171.21	23559.46	90.78	2731.58
	All States	230921.18	13623.82	244545.00	94.43	1864.22

Table 3.2.2
Development Capital Expenditure as percentage to Total Capital Expenditure &
Per Capita Development Capital Expenditure of States during 2014-2015 (RE)

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Total Capital Expenditure	Dev. Capital Expd. as % of Total Capital	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	7736.66	262.41	7999.07	96.72	1473.65
2	Bihar	24548.73	3776.94	28325.67	86.67	2186.00
3	Chhattisgarh	8062.41	306.49	8368.90	96.34	2942.49
4	Goa	1465.09	341.58	1806.67	81.09	9767.27
5	Gujarat	26347.16	1056.71	27403.87	96.14	4103.92
6	Haryana	6001.55	529.17	6530.72	91.90	2247.77
7	Jharkhand	8375.35	411.57	8786.92	95.32	2365.92
8	Karnataka	18574.24	755.99	19330.23	96.09	2888.68
9	Kerala	5738.18	189.87	5928.05	96.80	1687.70
10	Madhya Pradesh	19552.59	415.36	19967.95	97.92	2522.91
11	Maharashtra	22886.02	1511.50	24397.52	93.80	1942.79
12	Odisha	12233.26	520.99	12754.25	95.92	2786.62
13	Punjab	3819.79	455.38	4275.17	89.35	1317.17
14	Rajasthan	19284.74	688.06	19972.80	96.56	2627.35
15	Tamil Nadu	21969.12	2178.09	24147.21	90.98	2894.48
16	Telangana	17220.97	532.88	17753.85	97.00	4920.28
17	Uttar Pradesh	57073.75	4254.96	61328.71	93.06	2682.04
18	West Bengal	13195.20	703.42	13898.62	94.94	1380.25
	Sub Total-I	294084.81	18891.37	312976.18	93.96	2493.93
Special Category						
19	Arunachal Pradesh	2142.11	234.40	2376.51	90.14	14280.73
20	Assam	10300.97	879.28	11180.25	92.14	3130.99
21	Himachal Pradesh	2886.02	86.38	2972.40	97.09	4008.36
22	Jammu & Kashmir	8525.96	1598.27	10124.23	84.21	6315.53
23	Manipur	1556.59	353.89	1910.48	81.48	5367.55
24	Meghalaya	1636.30	144.15	1780.45	91.90	5113.44
25	Mizoram	993.29	96.76	1090.05	91.12	8277.42
26	Nagaland	1115.20	219.93	1335.13	83.53	5576.00
27	Sikkim	1520.82	211.03	1731.85	87.81	25347.00
28	Tripura	3143.57	539.71	3683.28	85.35	8060.44
29	Uttarakhand	5927.15	243.38	6170.53	96.06	5488.10
	Sub Total-II	39747.98	4607.18	44355.16	89.61	4987.20
	All States	333832.79	23498.55	357331.34	93.42	2651.78

Table 3.2.3
Development Capital Expenditure as percentage to Total Capital Expenditure &
Per Capita Development Capital Expenditure of States during 2015-2016 (BE)

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Total Capital Expenditure	Dev. Capital Expd. as % of Total Capital	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	10125.82	411.24	10537.06	96.10	1899.78
2	Bihar	21454.38	4127.55	25581.93	83.87	1868.85
3	Chhattisgarh	10936.64	346.39	11283.03	96.93	3905.94
4	Goa	2235.57	903.37	3138.94	71.22	14903.80
5	Gujarat	28398.23	1229.66	29627.89	95.85	4348.89
6	Haryana	6683.90	586.77	7270.67	91.93	2475.52
7	Jharkhand	9359.78	531.40	9891.18	94.63	2592.74
8	Karnataka	20299.84	997.01	21296.85	95.32	3108.70
9	Kerala	9879.54	186.11	10065.65	98.15	2897.23
10	Madhya Pradesh	21795.97	568.17	22364.14	97.46	2762.48
11	Maharashtra	26466.95	1607.11	28074.06	94.28	2214.81
12	Odisha	15153.33	588.74	15742.07	96.26	3405.24
13	Punjab	5214.41	377.91	5592.32	93.24	1773.61
14	Rajasthan	21457.32	620.78	22078.10	97.19	2864.80
15	Tamil Nadu	24386.83	3126.85	27513.68	88.64	3167.12
16	Telangana	17717.33	657.29	18374.62	96.42	4990.80
17	Uttar Pradesh	60425.27	5521.99	65947.26	91.63	2787.14
18	West Bengal	15623.70	755.87	16379.57	95.39	1612.35
	Sub Total-I	327614.81	23144.21	350759.02	93.40	2732.86
Special Category						
19	Arunachal Pradesh	1750.67	1124.89	2875.56	60.88	11671.13
20	Assam	9643.53	545.38	10188.91	94.65	2887.28
21	Himachal Pradesh	3261.81	86.36	3348.17	97.42	4530.29
22	Jammu & Kashmir	7995.94	1736.02	9731.96	82.16	5794.16
23	Manipur	1084.43	196.96	1281.39	84.63	3739.41
24	Meghalaya	1519.97	111.57	1631.54	93.16	4605.97
25	Mizoram	1065.64	168.15	1233.79	86.37	8880.33
26	Nagaland	938.76	454.72	1393.48	67.37	4693.80
27	Sikkim	938.80	128.38	1067.18	87.97	13411.43
28	Tripura	4062.74	1276.26	5339.00	76.10	10417.28
29	Uttarakhand	4055.46	122.06	4177.52	97.08	3720.61
	Sub Total-II	36317.75	5950.75	42268.50	85.92	4494.77
	All States	363932.56	29094.96	393027.52	92.60	2844.11

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.

Table 3.3.1**Total Developmental Expenditure as percentage to Total Expenditure & Per Capita****Development Expenditure (Rev.+ Capital) of States during 2013-2014 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expenditure (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	91467.61	37658.67	217.54	129343.82	70.72	10525.62
2	Bihar	53924.35	23357.40	3.85	77285.60	69.77	4911.14
3	Chhattisgarh	29748.33	8033.57	970.39	38752.29	76.77	11058.86
4	Goa	5543.57	2273.57	0.00	7817.14	70.92	36957.13
5	Gujarat	70533.87	27679.61	325.67	98539.15	71.58	11178.11
6	Haryana	32460.95	14000.19	136.18	46597.32	69.66	12342.57
7	Jharkhand	18246.34	10136.06	0.00	28382.40	64.29	5258.31
8	Karnataka	76329.13	25482.29	5020.44	106831.86	71.45	12039.29
9	Kerala	34510.28	26762.26	4971.47	66244.01	52.10	10210.14
10	Madhya Pradesh	60433.27	20787.24	4539.29	85759.80	70.47	7951.75
11	Maharashtra	119455.53	55059.68	2052.75	176567.96	67.65	10297.89
12	Odisha	38751.70	14193.81	892.20	53837.71	71.98	8949.58
13	Punjab	23016.67	20460.08	529.66	44006.41	52.30	8047.79
14	Rajasthan	66063.18	23673.59	248.69	89985.46	73.42	9175.44
15	Tamil Nadu	83650.49	36414.32	9175.08	129239.89	64.72	11183.22
16	Telangana	NA	NA	NA	NA	NA	NA
17	Uttar Pradesh	117330.66	65455.83	9696.37	192482.86	60.96	5616.59
18	West Bengal	57626.65	41142.73	618.16	99387.54	57.98	6104.52
	Sub Total-I	979092.58	452570.90	39397.74	1471061.22	66.56	8437.54
Special Category							
19	Arunachal Pradesh	5459.07	1970.56		7429.63	73.48	36393.80
20	Assam	22283.16	11016.96	2701.04	36001.16	61.90	6877.52
21	Himachal Pradesh	12600.01	7130.29	9.09	19739.39	63.83	17746.49
22	Jammu & Kashmir	19635.07	12050.97	0.00	31686.04	61.97	14875.05
23	Manipur	4013.83	2661.43	335.50	7010.76	57.25	14335.11
24	Meghalaya	4730.05	1939.35	0.00	6669.40	70.92	14781.41
25	Mizoram	3800.29	1746.81	0.00	5547.10	68.51	34548.09
26	Nagaland	4046.08	2912.26	0.00	6958.34	58.15	20230.40
27	Sikkim	2707.36	1637.52	35.41	4380.29	61.81	45122.67
28	Tripura	4867.08	2590.90	147.49	7605.47	63.99	12808.11
29	Uttarakhand	13217.60	6320.46	668.36	20206.42	65.41	12469.43
	Sub Total-II	97359.60	51977.51	3896.89	153234.00	63.54	12434.18
	All States	1076452.18	504548.41	43294.63	1624295.22	66.27	8690.18

**Per Capita Total Developmental Expenditure of Major States
during 2013-14 (Accounts)**

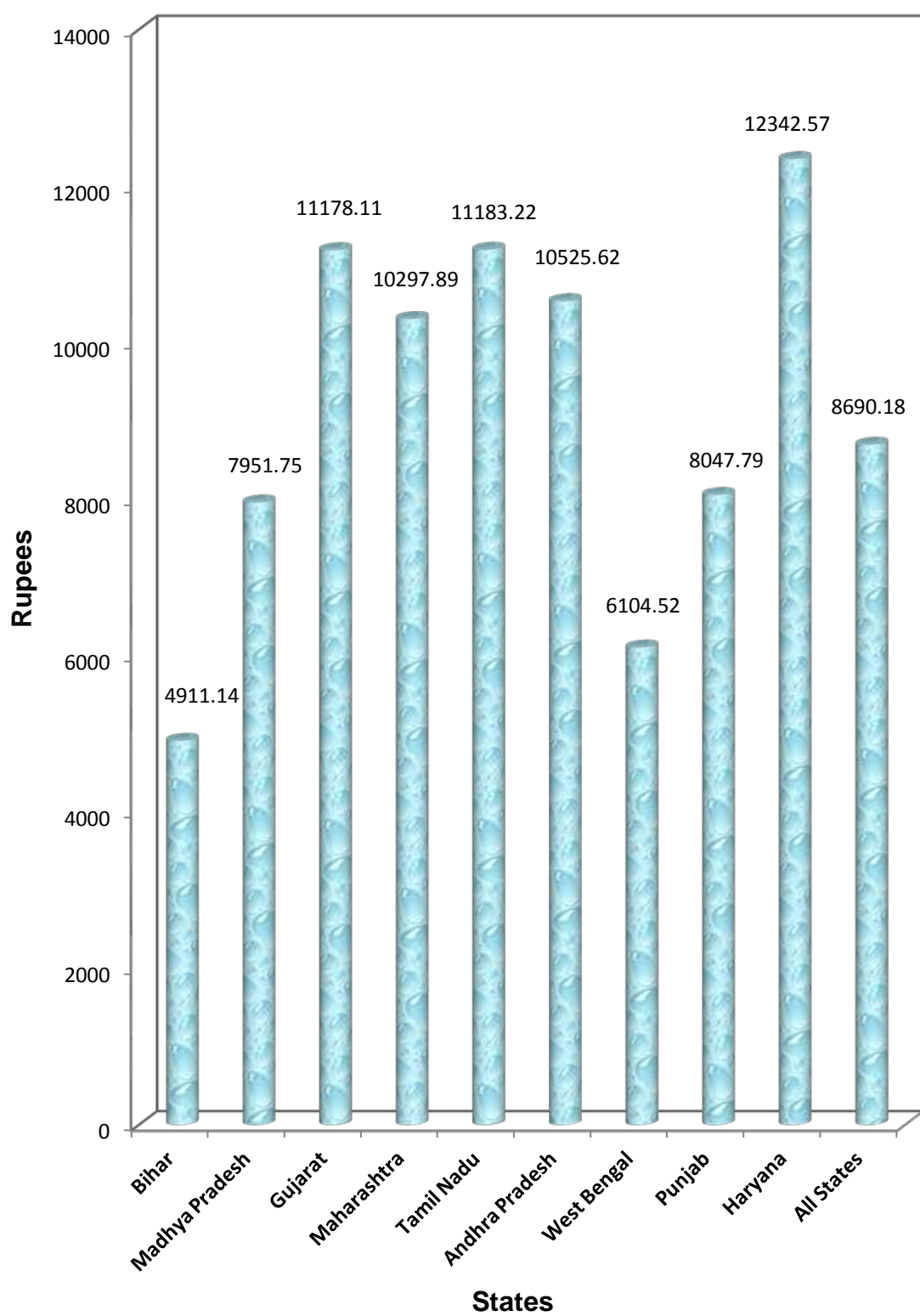


Table 3.3.2
Total Developmental Expenditure as percentage to Total Expenditure & Per Capita
Development Expenditure (Rev.+ Capital) of States during 2014-2015 (RE)

(₹ in Crore)

Sr. No.	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expenditure (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	75492.47	30719.10	96.13	106307.70	71.01	14379.52
2	Bihar	95516.07	33060.37	4.12	128580.56	74.29	8505.44
3	Chhattisgarh	44956.24	9099.46	978.64	55034.34	81.69	16407.39
4	Goa	7150.07	2610.56	0.00	9760.63	73.25	47667.13
5	Gujarat	87520.34	31942.77	538.65	120001.76	72.93	13632.45
6	Haryana	42545.86	18657.38	246.58	61449.82	69.24	15934.78
7	Jharkhand	36592.13	12267.97	0.15	48860.25	74.89	10336.76
8	Karnataka	92763.83	28446.35	6867.68	128077.86	72.43	14426.72
9	Kerala	43002.84	30302.49	6475.02	79780.35	53.90	12647.89
10	Madhya Pradesh	89319.56	23812.07	5085.92	118217.55	75.56	11525.10
11	Maharashtra	151230.18	65116.79	2727.86	219074.83	69.03	12837.88
12	Odisha	53886.45	18318.01	821.94	73026.40	73.79	12274.82
13	Punjab	29553.01	23237.14	467.75	53257.90	55.49	10190.69
14	Rajasthan	91630.07	29230.38	0.29	120860.74	75.81	12483.66
15	Tamil Nadu	103777.01	45727.78	11367.80	160872.59	64.51	13672.86
16	Telangana	75395.99	22063.18	104.44	97563.61	77.28	21541.71
17	Uttar Pradesh	169393.23	72487.34	11038.37	252918.94	66.98	7960.21
18	West Bengal	76190.09	43831.95	704.56	120726.60	63.11	7969.67
	Sub Total-I	1365915.44	540931.09	47525.90	1954372.43	69.89	11583.41
Special Category							
19	Arunachal Pradesh	8603.88	2295.43	0.00	10899.31	78.94	57359.20
20	Assam	44794.44	13906.50	4908.49	63609.43	70.42	13615.33
21	Himachal Pradesh	15650.13	7758.17	9.13	23417.43	66.83	21736.29
22	Jammu & Kashmir	26653.46	14521.37	0.00	41174.83	64.73	19743.30
23	Manipur	7160.85	3206.42	533.34	10900.61	65.69	24692.59
24	Meghalaya	9547.71	2135.52	0.00	11683.23	81.72	29836.59
25	Mizoram	5462.34	1896.21	0.00	7358.55	74.23	45519.50
26	Nagaland	5596.69	3344.00	0.00	8940.69	62.60	27983.45
27	Sikkim	4320.37	2242.20	64.73	6627.30	65.19	72006.17
28	Tripura	8445.50	3361.03	179.82	11986.35	70.46	21655.13
29	Uttarakhand	21377.92	8337.31	807.79	30523.02	70.04	19794.37
	Sub Total-II	157613.29	63004.16	6503.30	227120.75	69.40	19775.82
	All States	1523528.73	603935.25	54029.20	2181493.18	69.84	12102.06

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

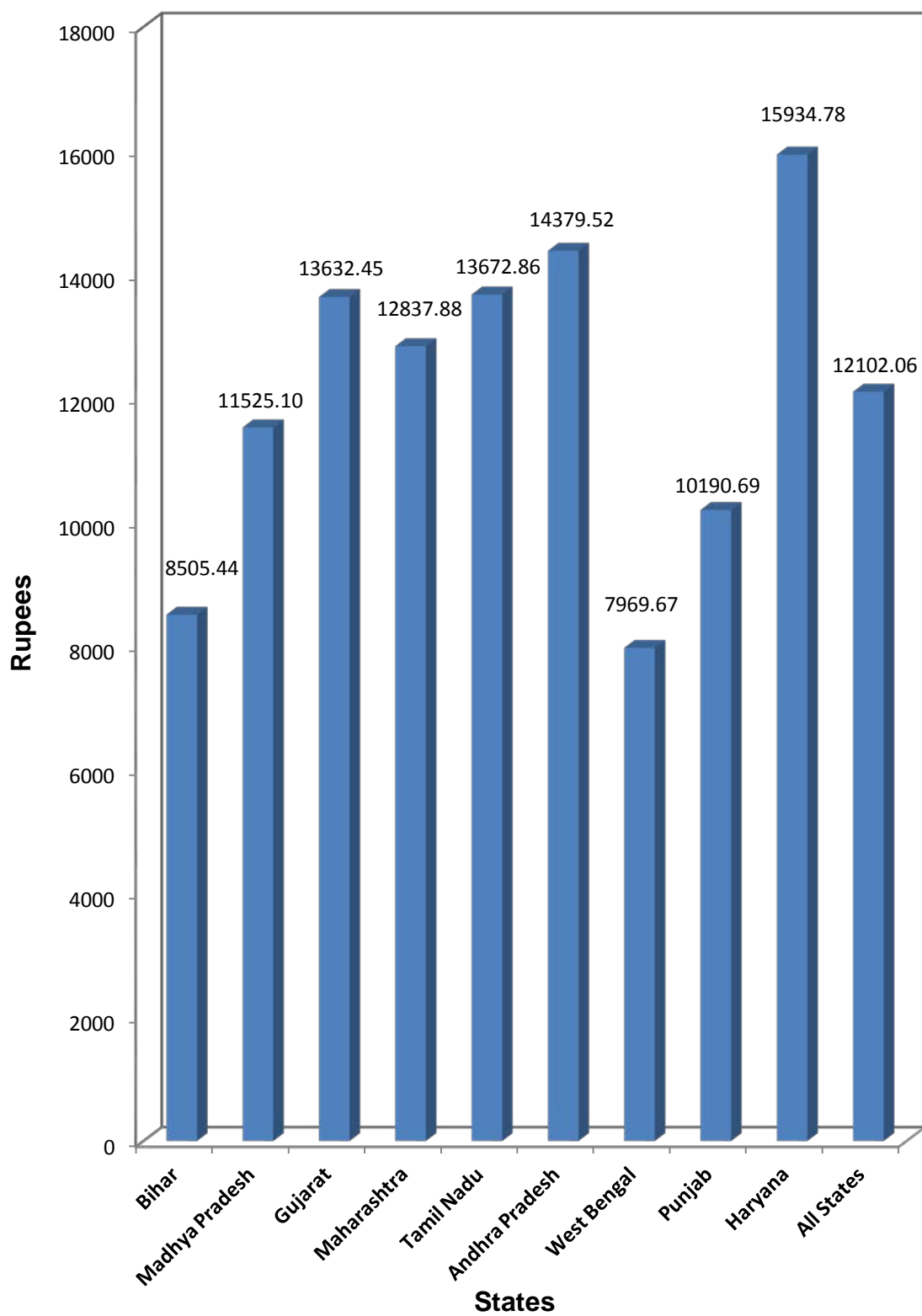
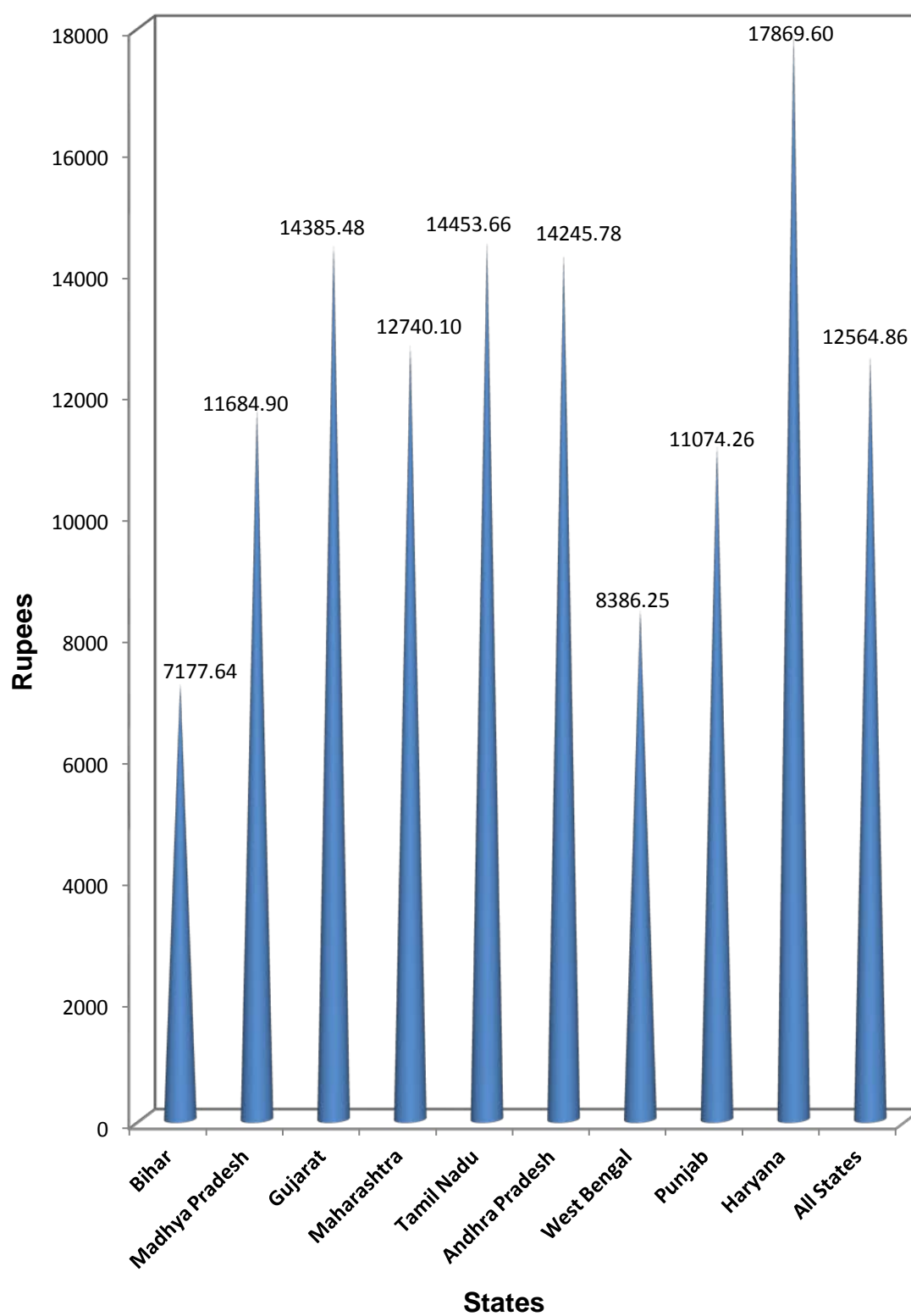


Table 3.3.3
Total Developmental Expenditure as percentage to Total Expenditure & Per Capita
Development Expenditure (Rev.+ Capital) of States during 2015-2016 (BE)

(₹ in Crore)

Sr. No.	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expenditure (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	75930.03	31965.81	66.00	107961.84	70.33	14245.78
2	Bihar	82399.32	34386.18	4.53	116790.03	70.55	7177.64
3	Chhattisgarh	52977.98	10967.08	1067.78	65012.84	81.49	18920.71
4	Goa	9105.35	3562.61	0.00	12667.96	71.88	60702.33
5	Gujarat	93937.21	37055.00	622.36	131614.57	71.37	14385.48
6	Haryana	48247.91	20679.23	213.15	69140.29	69.78	17869.60
7	Jharkhand	39392.43	13841.99	0.01	53234.43	74.00	10912.03
8	Karnataka	98203.56	31994.05	6548.92	136746.53	71.81	15038.83
9	Kerala	52423.92	36407.80	6493.05	95324.77	55.00	15373.58
10	Madhya Pradesh	92193.90	33194.32	5810.84	131199.06	70.27	11684.90
11	Maharashtra	152244.15	75489.94	2327.87	230061.96	66.18	12740.10
12	Odisha	60245.09	20417.56	918.42	81581.07	73.85	13538.22
13	Punjab	32558.33	24775.60	881.60	58215.53	55.93	11074.26
14	Rajasthan	100962.94	31919.47	0.54	132882.95	75.98	13479.70
15	Tamil Nadu	111293.17	50969.90	12547.97	174811.04	63.66	14453.66
16	Telangana	87202.64	24610.45	161.74	111974.83	77.88	24564.12
17	Uttar Pradesh	185081.55	86445.24	10176.65	281703.44	65.70	8536.97
18	West Bengal	81262.75	47477.64	739.40	129479.79	62.76	8386.25
	Sub Total-I	1455662.23	616159.87	48580.83	2120402.93	68.65	12142.66
Special Category							
19	Arunachal Pradesh	8082.19	4095.80	0.00	12177.99	66.37	53881.27
19	Assam	42227.11	15828.13	3696.52	61751.76	68.38	12642.85
19	Himachal Pradesh	17829.89	9000.97	5.00	26835.86	66.44	24763.74
19	Jammu & Kashmir	26716.02	17730.02	0.00	44446.04	60.11	19359.43
19	Manipur	5826.08	3085.28	335.11	9246.47	63.01	20089.93
19	Meghalaya	6943.57	2309.45	0.00	9253.02	75.04	21041.12
19	Mizoram	4879.42	2445.66	0.00	7325.08	66.61	40661.83
19	Nagaland	5980.99	4074.12	0.00	10055.11	59.48	29904.95
19	Sikkim	3837.63	1456.08	31.98	5325.69	72.06	54823.29
19	Tripura	9977.27	4263.71	223.56	14464.54	68.98	25582.74
19	Uttarakhand	19837.34	9032.89	1046.63	29916.86	66.31	18199.39
19	Sub Total-II	152137.51	73322.11	5338.80	230798.42	65.92	18828.90
	All States	1607799.74	689481.98	53919.63	2351201.35	68.38	12564.86

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



CHAPTER-IV

STATE-WISE COMPARISION 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.

Table 4.1

**States' Own Tax Revenue as Percentage to Total Revenue Receipts
of States during the year 2010-11 to 2015-16 (BE)**

Sr. No.	State Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 (RE)	2015-2016 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	55.73	56.95	57.67	57.92	45.77	49.29
2	Bihar	22.16	24.58	27.29	28.96	26.80	29.92
3	Chhattisgarh	39.64	41.41	44.07	44.75	36.96	34.66
4	Goa	39.32	44.14	50.29	55.54	50.94	43.14
5	Gujarat	69.40	70.29	71.64	70.49	62.70	62.60
6	Haryana	65.68	66.76	70.05	67.26	65.18	63.56
7	Jharkhand	29.69	31.02	33.20	35.89	30.33	30.61
8	Karnataka	66.10	66.58	68.76	69.91	62.95	65.70
9	Kerala	70.09	67.66	68.14	65.06	60.21	58.67
10	Madhya Pradesh	41.31	43.09	43.42	44.29	37.46	37.97
11	Maharashtra	70.87	72.23	72.37	72.48	65.80	65.87
12	Odisha	33.64	33.38	34.22	34.51	30.28	30.00
13	Punjab	60.95	71.81	70.47	68.59	66.82	63.49
14	Rajasthan	45.20	44.51	45.59	44.95	41.16	42.29
15	Tamil Nadu	68.08	69.85	72.10	68.23	64.40	67.34
16	Telangana	NA	NA	NA	NA	44.17	49.39
17	Uttar Pradesh	37.20	40.20	39.82	39.58	33.92	36.78
18	West Bengal	44.70	42.44	48.04	49.16	41.53	41.11
	Sub Total- I	52.86	54.17	55.68	55.15	48.22	49.33
Special Category							
19	Arunachal Pradesh	3.96	5.78	5.49	7.47	6.69	4.36
20	Assam	25.78	27.82	26.88	27.92	22.71	22.59
21	Himachal Pradesh	28.66	28.25	29.66	32.59	30.14	26.94
22	Jammu & Kashmir	15.66	19.15	22.25	23.12	18.64	21.17
23	Manipur	4.92	6.51	4.88	6.49	5.91	7.75
24	Meghalaya	13.41	14.99	15.31	15.15	10.84	12.32
25	Mizoram	3.85	4.45	4.92	4.82	5.01	4.55
26	Nagaland	4.55	5.44	5.48	5.13	4.46	4.89
27	Sikkim	9.15	8.00	11.48	12.13	8.32	11.67
28	Tripura	12.04	13.25	14.25	14.04	11.64	10.54
29	Uttarakhand	37.95	41.02	40.73	42.47	30.92	36.71
	Sub Total- II	19.53	21.65	22.37	23.53	19.23	20.15
	All States	49.26	50.74	52.28	52.03	45.24	46.34

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.

Table 4.2
Total Development Expenditure as Percentage to Total Expenditure
of States during the year 2010-11 to 2015-16 (BE)

Sr. No.	State Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 (RE)	2015-2016 (BE)
Non-Special Category							
1	Andhra Pradesh	70.89	72.17	72.49	70.72	71.01	70.33
2	Bihar	67.65	67.95	70.70	69.77	74.29	70.55
3	Chhattisgarh	73.74	76.27	77.42	76.77	81.69	81.49
4	Goa	71.73	72.46	71.49	70.92	73.25	71.88
5	Gujarat	70.05	69.92	72.69	71.58	72.93	71.37
6	Haryana	70.64	71.88	72.14	69.66	69.24	69.78
7	Jharkhand	71.40	67.15	68.65	64.29	74.89	74.00
8	Karnataka	74.68	73.91	73.29	71.45	72.43	71.81
9	Kerala	52.78	53.13	54.48	52.10	53.90	55.00
10	Madhya Pradesh	69.13	74.71	72.50	70.47	75.56	70.27
11	Maharashtra	68.52	68.58	68.21	67.65	69.03	66.18
12	Odisha	68.75	69.79	69.52	71.98	73.79	73.85
13	Punjab	44.95	48.94	53.50	52.30	55.49	55.93
14	Rajasthan	66.43	69.00	72.56	73.42	75.81	75.98
15	Tamil Nadu	62.81	65.19	64.46	64.72	64.51	63.66
16	Telangana	NA	NA	NA	NA	77.28	77.88
17	Uttar Pradesh	58.58	59.47	59.23	60.96	66.98	65.70
18	West Bengal	56.51	56.99	58.94	57.98	63.11	62.76
	Sub Total- I	65.39	66.61	67.19	66.56	69.89	68.65
Special Category							
19	Arunachal Pradesh	74.94	77.36	74.81	73.48	78.94	66.37
20	Assam	60.90	58.02	58.57	61.90	70.42	68.38
21	Himachal Pradesh	64.88	64.34	63.96	63.83	66.83	66.44
22	Jammu & Kashmir	66.53	64.68	62.99	61.97	64.73	60.11
23	Manipur	66.32	61.13	60.37	57.25	65.69	63.01
24	Meghalaya	70.43	72.91	72.32	70.92	81.72	75.04
25	Mizoram	70.70	70.80	71.50	68.51	74.23	66.61
26	Nagaland	61.23	58.32	59.92	58.15	62.60	59.48
27	Sikkim	50.95	58.67	61.34	61.81	65.19	72.06
28	Tripura	60.51	62.81	63.30	63.99	70.46	68.98
29	Uttarakhand	65.33	68.26	66.25	65.41	70.04	66.31
	Sub Total- II	64.61	64.01	63.42	63.54	69.40	65.92
	All States	65.31	66.35	66.83	66.27	69.84	68.38