



**GOVERNMENT OF HARYANA**

**ANALYSIS  
OF  
STATE FINANCES  
2012-13**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS,  
HARYANA  
2013**

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## **PREFACE**

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

The present report presents some of the basic statistics relating to receipts and expenditure of all the States in Indian Union by using various parameters. An attempt has been made in this report to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2010-11 (Accounts), 2011-12 [Revised Estimates (R.E.)] and 2012-13 [Budget Estimates (B.E.)] The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2012-13) issued by Reserve Bank of India.

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Panchkula  
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## **Summary of Findings**

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

Analysis of State Finances 2012-13 presents a comparative study of receipts and expenditure of all the States. The report comprises per capita States' own tax revenue, per capita revenue receipts, per capita total receipts and per capita developmental expenditure. All the 28 States have been grouped into 'non-special category States and special category States'. 11 States namely Arunchal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category and rest of the 17 States in non-special category.

### **A States' Own Tax-Revenue**

The analysis revealed that out of total States' Own Tax Revenue of ₹ 460708.93 crore collected by all the States during the year 2010-11 (Accounts), 60.52% of the States' Own Tax Revenue came from Sales Tax, 12.84 % from State excise, 11.43% from Stamps and Registration fees, 5.30 % from Tax on Vehicles, 1.63% from Land Revenue and the remaining 8.28 % from other taxes and duties.

In the non-special category States, the percentage share of sales tax of a State to total State's Own tax revenue was maximum in Jharkhand (75.46%) and minimum in Bihar (46.17%), whereas it was 66.00% in Haryana. In special category States, the percentage share of sales tax of a state to total States' own tax revenue was maximum in Manipur (85.22%) and minimum in Sikkim(51.18%).

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

In the non-special category States, per capita States' own tax revenue receipts from sales tax was minimum in Bihar (₹ 468.85) and maximum in Goa (₹ 8117.94) during the year 2010-11. The per capita revenue receipts from Land revenue was maximum in Gujarat (₹ 304.73) and minimum in Haryana (₹ 3.96). The per capita revenue receipts from State excise was maximum in Karnataka (₹ 1399.45) followed by Tamil Nadu (₹ 1205.93), Andhra Pradesh (₹ 979.23), Haryana (₹ 935.10), Punjab (₹ 859.81) and it was minimum in Gujarat (₹10.73) due to prohibition in the State. The per capita revenue receipts from taxes on vehicles was maximum in Goa (₹ 767.06) and minimum in Bihar (₹ 46.85) whereas it was ₹ 180.77 in Haryana. The per capita revenue from Stamps and Registration fees was maximum in Maharashtra (₹ 1206.78) and minimum in Jharkhand (₹ 96.65) whereas it was ₹ 916.71 in Haryana.

In the special category States, the per capita revenue receipts from Sales tax was minimum in Nagaland (₹ 760.09) and maximum in Himachal Pradesh (₹ 3089.85). The per capita revenue receipts from Land revenue was maximum in Sikkim (₹ 122.17) and minimum in Nagaland (₹ 2.68). The per capita revenue receipts from taxes on Vehicles was maximum in Himachal Pradesh (₹239.74) and minimum in Manipur (₹ 18.50). The per capita revenue receipts from Stamps and Registration fees was less than ₹ 70.00 in all the special category States except in Uttarakhand (₹ 443.94), Himachal Pradesh (₹195.13) and Sikkim (₹ 95.00).

## **C Revenue Receipts**

Out of the total revenue receipts of ₹ 935347.24 crore of all the 28 States during the year 2010-11 (Accounts), 59.05% was collected by the States' themselves, constituting 49.26% as States' own tax revenue and 9.80% as state's own Non-Tax revenue. The remaining 40.95 % was received from the Centre in the form of share in Central Taxes (23.47%) and Grants (17.48%).

In the non-special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (81.00%) followed by Punjab (80.26%), Haryana (79.06%), Gujarat (78.78%) Maharashtra (78.64%), Kerala (76.32%). The revenue received in the form of Share in Central taxes to total revenue receipts was minimum in Haryana (9.00%) and Bihar received the maximum (53.84%). So far as percentage share of Grants from Centre is concerned, it was minimum in Kerala (7.09%) and maximum in Jharkhand (23.21%) whereas it was 11.93% in Haryana.

#### **D Developmental Revenue Expenditure as percentage to total Revenue Expenditure**

In the non-special category States, developmental revenue expenditure as percentage to total revenue expenditure during the year 2010-11 (Accounts) was maximum in Chhattisgarh (69.24%) followed by Goa (68.90%), Karnataka (68.48%), Haryana (66.76%), Jharkhand (65.97%) and Andhra Pradesh (65.78%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (41.52%).

The per-capita developmental revenue expenditure was maximum in Goa (₹ 19389.59) followed by Haryana (₹7470.68),Gujarat (₹6373.81), Karnataka (₹ 6250.04), Andhra Pradesh (₹ 6120.89), Tamil Nadu (₹ 6111.66) and Maharashtra (₹ 6032.81) in the non-special category States. The per capita developmental revenue expenditure was minimum in Bihar (₹ 2358.61).

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

In the non-special category States, the percentage of States' own tax revenue to total revenue receipts was 49.34%, 49.76%, 50.90%, 52.86%,51.90% and 52.05% during the year 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (RE) and 2012-13 (BE) respectively, whereas in Haryana State, it was 58.82%, 63.16%, 62.97%, 65.68%,62.76% and 63.96% during the same period. In the special category States, the percentage of States' own tax Revenue to total revenue receipts was 17.55%, 18.20%, 18.56%, 19.53%,19.46% and 19.03% during the same period.

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

In the non-special category States, the percentage of Developmental Expenditure to total expenditure was 65.07%, 67.63%, 66.28%, 65.39%, 67.64% and 66.83% during the year 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (RE) and 2012-13 (BE) respectively, whereas in Haryana State it was 72.60%, 74.19%, 74.04%, 70.64%,72.47% and 71.50% during the same period. In the special category States, the percentage of States Developmental Expenditure to total Expenditure was 64.95%, 65.89%, 63.88%, 64.61%,64.66 and 64.45% during the same period.

# CHAPTER - I

## INTRODUCTION

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

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

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

**1.4** This is the 44<sup>th</sup> report in the series started from the year 1968-69 only. In this report, an attempt has been made to compare the receipts of State Governments with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non development activities for the year 2010-11 (Accounts), 2011-12 (Revised Estimates) and 2012-13 (Budget Estimates). In order to present a meaningful comparison, all the 28 States have been grouped into non- special category and special category States.



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

**Non-Special Category States**

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

**Special Category States**

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

## CHAPTER-II

### Structure of State's Own Tax Revenue

#### 2.1 2010-11 (Accounts)

Out of the total States' own Tax Revenue of ₹ 460708.93 crore collected by all the States during 2010-11 (Accounts), 60.52% of the States' own Tax Revenue came from Sales Tax, 12.84% from State Excise, 11.43% from Stamps and Registration fees, 5.30% from Taxes on Vehicles, 1.63% from Land Revenue and the remaining 8.28% from other Taxes and Duties.

#### 2.1 (a) Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (5.93%) and minimum in Haryana (0.06%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (21.53%) whereas it was 14.09% in Haryana. Gujarat was at bottom with 0.17% due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (75.46%) and minimum in Bihar (46.17%) whereas it was 66.00% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (7.77%) and minimum in Haryana (2.72%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.72% in Odisha to 18.01% in Maharashtra whereas it was 13.81% in Haryana.

#### 2.1 (b) Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.13% in Himachal Pradesh to 3.33% in Mizoram. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (1.32%) and maximum in Sikkim (25.33%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 51.18% in Sikkim to 85.22% in Manipur. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (10.52%) and minimum in Manipur (1.66%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.26% in Mizoram to 9.98% in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' Own Tax Revenue during 2010-11 (Accounts) are given in Table 2.1(a) & 2.1(b).

**Table-2.1 (a)**

**States' Own Tax Revenue during 2010-11 (Accounts)**

(₹ in Crore)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	170.74	8264.67	29144.85	2626.75	3833.57	1098.98
	Bihar	139.02	1523.35	4557.18	455.43	1098.68	2096.19
	Chhattisgarh	247.37	1506.44	4840.79	427.52	785.85	1197.18
	Goa	8.32	139.16	1380.05	130.40	151.79	329.83
	Gujarat	1788.79	62.97	24893.46	2003.68	3666.24	3923.49
	Haryana	10.02	2365.81	11082.01	457.36	2319.28	555.89
	Jharkhand	66.00	525.00	4503.00	440.00	302.50	130.79
	Karnataka	177.53	8284.74	20234.69	2550.02	3531.08	3695.07
	Kerala	55.97	1699.54	15833.11	1331.37	2552.49	249.22
	Madhya Pradesh	360.81	3603.42	10256.76	1198.38	2514.27	3485.70
	Maharashtra	1094.98	5961.85	42482.72	3532.90	13515.99	8438.61
	Odisha	390.66	1094.26	6806.80	727.58	415.82	1757.55
	Punjab	19.24	2373.08	10016.91	653.91	2318.46	1446.58
	Rajasthan	222.17	2861.41	12629.59	1612.25	1941.05	1491.67
	Tamil Nadu	113.28	8115.94	28614.23	2660.05	4650.59	3628.10
	Uttar Pradesh	1134.16	6723.49	24836.52	1816.89	5974.66	869.28
	West Bengal	1253.66	1783.34	13275.77	936.01	2265.21	1614.76
	<b>Sub Total-I</b>	<b>7252.72</b>	<b>56888.47</b>	<b>265388.44</b>	<b>23560.50</b>	<b>51837.53</b>	<b>36008.89</b>
<b>Special Category</b>	Arunachal Pradesh	3.37	29.74	168.24	11.76	1.86	0.00
	Assam	141.87	323.12	4318.60	231.99	122.84	791.43
	Himachal Pradesh	4.78	561.53	2101.10	163.02	132.69	679.27
	Jammu & Kashmir	42.03	337.24	2424.52	115.33	78.58	484.88
	Manipur	1.29	6.61	227.57	4.44	3.57	23.57
	Meghalaya	17.11	104.50	409.89	19.19	10.76	10.01
	Mizoram	4.33	2.39	104.7	7.72	0.34	10.58
	Nagaland	0.59	3.00	167.22	23.92	1.35	31.24
	Sikkim	7.33	70.64	142.74	10.66	5.70	41.81
	Tripura	15.25	85.85	444.93	21.92	24.23	30.17
	Uttarakhand	18.31	755.92	2940.48	227.26	439.5	24.00
		<b>Sub Total-II</b>	<b>256.26</b>	<b>2280.54</b>	<b>13449.99</b>	<b>837.21</b>	<b>821.42</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>7508.98</b>	<b>59169.01</b>	<b>278838.43</b>	<b>24397.71</b>	<b>52658.95</b>	<b>38135.85</b>

Table 2.1 (b)

**Various States' Own Tax Revenue as percentage to total States' Own Tax Revenue  
during 2010-11 (Accounts)**

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	0.38	18.31	64.57	5.82	8.49	2.43
	Bihar	1.41	15.43	46.17	4.61	11.13	21.24
	Chhattisgarh	2.75	16.73	53.76	4.75	8.73	13.29
	Goa	0.39	6.50	64.50	6.09	7.09	15.42
	Gujarat	4.92	0.17	68.5	5.51	10.09	10.8
	Haryana	0.06	14.09	66.00	2.72	13.81	3.31
	Jharkhand	1.11	8.80	75.46	7.37	5.07	2.19
	Karnataka	0.46	21.53	52.59	6.63	9.18	9.60
	Kerala	0.26	7.82	72.89	6.13	11.75	1.15
	Madhya Pradesh	1.68	16.82	47.89	5.59	11.74	16.27
	Maharashtra	1.46	7.95	56.62	4.71	18.01	11.25
	Odisha	3.49	9.78	60.81	6.50	3.72	15.7
	Punjab	0.11	14.10	59.52	3.89	13.78	8.60
	Rajasthan	1.07	13.78	60.84	7.77	9.35	7.19
	Tamil Nadu	0.24	16.99	59.88	5.57	9.73	7.59
	Uttar Pradesh	2.74	16.26	60.06	4.39	14.45	2.10
	West Bengal	5.93	8.44	62.83	4.43	10.72	7.64
	<b>Sub Total-I</b>	<b>1.64</b>	<b>12.90</b>	<b>60.19</b>	<b>5.34</b>	<b>11.76</b>	<b>8.17</b>
<b>Special Category</b>	Arunachal Pradesh	1.57	13.83	78.26	5.47	0.87	0.00
	Assam	2.39	5.45	72.83	3.91	2.07	13.35
	Himachal Pradesh	0.13	15.42	57.68	4.48	3.64	18.65
	Jammu & Kashmir	1.21	9.68	69.62	3.31	2.26	13.92
	Manipur	0.48	2.48	85.22	1.66	1.34	8.83
	Meghalaya	2.99	18.29	71.73	3.36	1.88	1.75
	Mizoram	3.33	1.84	80.5	5.94	0.26	8.13
	Nagaland	0.26	1.32	73.56	10.52	0.59	13.74
	Sikkim	2.63	25.33	51.18	3.82	2.04	14.99
	Tripura	2.45	13.79	71.49	3.52	3.89	4.85
	Uttrakhand	0.42	17.16	66.75	5.16	9.98	0.54
		<b>Sub Total-II</b>	<b>1.30</b>	<b>11.53</b>	<b>68.02</b>	<b>4.23</b>	<b>4.15</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>1.63</b>	<b>12.84</b>	<b>60.52</b>	<b>5.30</b>	<b>11.43</b>	<b>8.28</b>

## **2.2 2011- 12 (R.E.)**

Out of the total States' Own Tax Revenue of ₹ 551466.65 crore collected by all the States during 2011-12 (R.E), 62.01% of the States' Own Tax Revenue came from Sales Tax , 12.84% from State Excise, 11.36% from Stamps and Registration fees, 5.02% from Taxes on Vehicles, 1.33% from Land Revenue and the remaining 7.44% from other Taxes and Duties.

### **2.2(a) Non-Special Category States**

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (6.03%) and minimum in Haryana (0.07 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (20.75%) whereas it was 13.32% in Haryana. Gujarat was at the bottom with 0.16% due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Jharkhand (78.96%) and minimum in Madhya Pradesh (46.35%) whereas it was 67.09% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan (7.12%) and minimum in Haryana (3.33%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.81% in Odisha to 16.20% in Maharashtra whereas it was 13.32% in Haryana.

### **2.2 (b) Special Category States**

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.10% in Himachal Pradesh to 2.41% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (1.33% ) and maximum in Sikkim (37.25%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 39.31% in Sikkim to 85.21% in Manipur. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Nagaland (10.25%) and minimum in Manipur (1.66%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.47% in Nagaland to 9.39 % in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' own Tax Revenue during 2011-12 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

**Table 2.2 (a)**

**States' Own Tax Revenue during 2011-12 (R.E.)**

(₹ in Crore)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	146.00	9014.40	35999.60	2800.00	4140.00	1299.61
	Bihar	125.20	1790.00	6508.00	537.00	1600.00	2049.00
	Chhattisgarh	250.00	1550.00	6000.00	475.00	875.00	1344.77
	Goa	10.96	159.99	1705.00	147.75	151.11	352.00
	Gujarat	1600	66.58	29000.00	1900.00	4500.00	4432.07
	Haryana	14.66	2800.00	14100.00	700.00	2800.00	600.80
	Jharkhand	83.49	445.00	5633.25	356.00	450.00	166.75
	Karnataka	190.03	9500.00	24320.00	2950.00	4750.00	4065.00
	Kerala	119.35	2087.84	19427.53	1419.48	3120.42	271.67
	Madhya Pradesh	475.00	4200.00	12000.00	1285.00	2800.00	5128.43
	Maharashtra	1564.74	8500.00	50000.00	4000.00	14000.88	8364.3
	Odisha	465.00	1350.00	8281.39	843.00	510.00	1950.00
	Punjab	19.00	3250.00	11911.00	800.00	2900.00	1430.00
	Rajasthan	196.06	2950.00	15000.00	1725.00	2500.00	1855.80
	Tamil Nadu	71.55	9891.01	37432.74	3210.39	6467.55	2859.06
	Uttar Pradesh	245.87	8252.69	31564.12	2535.98	7629.50	638.28
	West Bengal	1504.39	2229.18	16063.68	936.01	2491.74	1709.05
	<b>Sub Total-I</b>	<b>7081.3</b>	<b>68036.69</b>	<b>324946.31</b>	<b>26620.61</b>	<b>61686.20</b>	<b>38516.59</b>
<b>Special Category</b>	Arunachal Pradesh	6.05	28.78	197.00	17.00	2.27	0.00
	Assam	151.02	480.00	5436.41	300.00	135.97	799.71
	Himachal Pradesh	4.27	718.25	2631.38	190.39	145.21	590.8
	Jammu & Kashmir	25.00	383.00	3419.32	128.50	133.27	701.51
	Manipur	1.47	7.54	259.43	5.06	4.07	26.88
	Meghalaya	3.23	124.42	418.20	18.59	12.29	11.66
	Mizoram	10.64	2.40	135.23	15.60	2.500	13.94
	Nagaland	0.87	3.91	200.50	27.23	1.26	31.79
	Sikkim	3.82	93.81	99.00	15.00	3.26	36.96
	Tripura	15.82	90.00	600.00	23.57	19.97	32.29
	Uttarakhand	8.48	842.67	3642.60	304.53	523.85	259.5
		<b>Sub Total-II</b>	<b>230.67</b>	<b>2774.78</b>	<b>17039.07</b>	<b>1045.47</b>	<b>983.92</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>7311.97</b>	<b>70811.47</b>	<b>341985.38</b>	<b>27666.08</b>	<b>62670.12</b>	<b>41021.63</b>

**Table 2.2 (b)**

**Various States' Own Tax Revenue as percentage to total States' Own Tax Revenue during 2011-12 (R.E)**

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	0.27	16.88	67.42	5.24	7.75	2.43
	Bihar	0.99	14.20	51.61	4.26	12.69	16.25
	Chhattisgarh	2.38	14.77	57.17	4.53	8.34	12.81
	Goa	0.43	6.33	67.48	5.85	5.98	13.93
	Gujarat	3.86	0.16	69.88	4.58	10.84	10.68
	Haryana	0.07	13.32	67.09	3.33	13.32	2.86
	Jharkhand	1.17	6.24	78.96	4.99	6.31	2.34
	Karnataka	0.42	20.75	53.13	6.44	10.38	8.88
	Kerala	0.45	7.89	73.46	5.37	11.80	1.03
	Madhya Pradesh	1.83	16.22	46.35	4.96	10.82	19.81
	Maharashtra	1.81	9.83	57.85	4.63	16.20	9.68
	Odisha	3.47	10.08	61.80	6.29	3.81	14.55
	Punjab	0.09	16.00	58.65	3.94	14.28	7.04
	Rajasthan	0.81	12.18	61.91	7.12	10.32	7.66
	Tamil Nadu	0.12	16.5	62.46	5.36	10.79	4.77
	Uttar Pradesh	0.48	16.22	62.05	4.99	15.00	1.25
	West Bengal	6.03	8.94	64.42	3.75	9.99	6.85
	<b>Sub Total-I</b>	<b>1.34</b>	<b>12.91</b>	<b>61.67</b>	<b>5.05</b>	<b>11.71</b>	<b>7.31</b>
<b>Special Category</b>	Arunachal Pradesh	2.41	11.46	78.45	6.77	0.90	0.00
	Assam	2.07	6.57	74.44	4.11	1.86	10.95
	Himachal Pradesh	0.1	16.78	61.48	4.45	3.39	13.8
	Jammu & Kashmir	0.52	7.99	71.38	2.68	2.78	14.64
	Manipur	0.48	2.48	85.21	1.66	1.34	8.83
	Meghalaya	0.55	21.15	71.08	3.16	2.09	1.98
	Mizoram	5.90	1.33	75.00	8.65	1.39	7.73
	Nagaland	0.33	1.47	75.50	10.25	0.47	11.97
	Sikkim	1.52	37.25	39.31	5.96	1.29	14.68
	Tripura	2.02	11.51	76.76	3.02	2.55	4.13
	Uttarakhand	0.15	15.10	65.26	5.46	9.39	4.65
		<b>Sub Total-II</b>	<b>0.94</b>	<b>11.29</b>	<b>69.32</b>	<b>4.25</b>	<b>4.00</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>1.33</b>	<b>12.84</b>	<b>62.01</b>	<b>5.02</b>	<b>11.36</b>	<b>7.44</b>

### **2.3 2012-13 (B.E.)**

Out of the total States' Own Tax Revenue of ₹ 645068.53 Crore estimated by all the States during 2012-13 (B.E.), 62.54% of the States' Own Tax Revenue was estimated from Sales Tax, 12.83% from State Excise, 11.32 % from Stamps and Registration fees, 5.07% from Taxes on Vehicles, 1.28% from Land Revenue and the remaining 6.97% from other Taxes and Duties.

#### **2.3(a) Non- Special Category States**

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.78%) and minimum in Haryana (0.06%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (20.79 %) whereas it was 12.57% in Haryana. Gujarat with 0.14% was estimated at bottom due to prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax revenue was estimated maximum in Jharkhand (76.13%) and minimum in Bihar (46.78%) whereas Haryana share was 68.91%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Rajasthan (7.08%) and minimum in Haryana (3.14%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.76% in Odisha to 16.86% in Maharashtra whereas it was 12.57% in Haryana.

#### **2.3 (b) Special Category States**

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.08% in Himachal Pradesh to 2.33% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Mizoram (1.38%) and maximum in Sikkim (26.89%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 52.96% in Sikkim to 83.09 % in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was estimated maximum in Nagaland (10.25 %) and minimum in Jammu and Kashmir (2.50%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.48% in Nagaland to 9.60% in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' Own Tax Revenue during 2012-13 (B.E) are given in Tables 2.3 (a) & 2.3 (b).



**Table 2.3 (a)**

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

(₹ in Crore)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	153.30	10820.00	45000.00	3640.00	4968.00	1441.19
	Bihar	154.16	2764.95	7342.00	644.40	1856.00	2933.80
	Chhattisgarh	275.00	1650.00	7200.00	550.00	1000.00	1500.60
	Goa	11.29	220.00	2081.5	155.50	240.20	526.50
	Gujarat	1890.00	72.50	37500.00	2090.00	5000.00	4678.72
	Haryana	15.28	3000.00	16450.00	750.00	3000.00	658.00
	Jharkhand	83.49	700.00	6650.00	556.00	495.00	250.00
	Karnataka	198.700	10775.000	27735.000	3350.000	5200.000	4562.000
	Kerala	127.72	2550.65	23450.52	1694.49	3775.71	523.13
	Madhya Pradesh	550.00	4800.00	14000.00	1400.00	3200.00	4361.96
	Maharashtra	1600.86	9450.00	53361.68	4200.00	15730.00	8952.28
	Odisha	531.10	1500.00	9800.00	969.45	586.50	2223.23
	Punjab	20.00	3800.00	14213.00	864.00	3375.00	1570.00
	Rajasthan	196.06	3250.00	16550.00	1900.00	2800.00	2136.25
	Tamil Nadu	80.02	11473.97	44007.69	4141.11	8466.94	3290.81
	Uttar Pradesh	299.96	10068.28	38492.18	3093.90	9307.99	794.75
	West Bengal	1805.27	2786.47	20167.37	1595.13	2940.74	1927.28
	<b>Sub Total-I</b>	<b>7992.21</b>	<b>79681.82</b>	<b>384000.94</b>	<b>31593.98</b>	<b>71942.08</b>	<b>42330.50</b>
<b>Special Category</b>	Arunachal Pradesh	6.66	32.00	226.55	18.00	2.50	0.00
	Assam	160.81	530.00	5980.76	335.00	151.18	851.49
	Himachal Pradesh	4.01	800.14	3161.57	215.39	159.05	717.26
	Jammu & Kashmir	20.00	404.00	3940.00	135.70	151.91	767.54
	Manipur	1.68	8.59	250.80	17.17	6.64	40.63
	Meghalaya	3.59	143.08	517.17	31.62	12.44	12.50
	Mizoram	4.02	2.63	158.22	9.24	1.26	15.05
	Nagaland	0.96	4.30	220.55	29.95	1.39	34.96
	Sikkim	5.48	95.00	187.14	15.00	7.47	43.25
	Tripura	20.00	100.00	670.00	40.00	30.00	33.45
	Uttrakhand	8.55	942.15	4088.10	275.00	573.95	92.50
	<b>Sub Total-II</b>	<b>235.76</b>	<b>3061.89</b>	<b>19400.86</b>	<b>1122.07</b>	<b>1097.79</b>	<b>2608.63</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>8227.97</b>	<b>82743.71</b>	<b>403401.80</b>	<b>32716.05</b>	<b>73039.87</b>	<b>44939.13</b>

**Table 2.3 (b)**

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

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	0.23	16.39	68.16	5.51	7.52	2.18
	Bihar	0.98	17.62	46.78	4.11	11.83	18.69
	Chhattisgarh	2.26	13.55	59.13	4.52	8.21	12.32
	Goa	0.35	6.80	64.34	4.81	7.43	16.28
	Gujarat	3.69	0.14	73.20	4.08	9.76	9.13
	Haryana	0.06	12.57	68.91	3.14	12.57	2.76
	Jharkhand	0.96	8.01	76.13	6.37	5.67	2.86
	Karnataka	0.38	20.79	53.52	6.46	10.03	8.80
	Kerala	0.40	7.94	73	5.28	11.75	1.63
	Madhya Pradesh	1.94	16.95	49.45	4.94	11.30	15.41
	Maharashtra	1.72	10.13	57.2	4.50	16.86	9.60
	Odisha	3.40	9.61	62.78	6.21	3.76	14.24
	Punjab	0.08	15.94	59.61	3.62	14.16	6.59
	Rajasthan	0.73	12.11	61.68	7.08	10.44	7.96
	Tamil Nadu	0.11	16.06	61.58	5.79	11.85	4.61
	Uttar Pradesh	0.48	16.22	62.03	4.99	15.00	1.28
	West Bengal	5.78	8.92	64.59	5.11	9.42	6.17
	<b>Sub Total-I</b>	<b>1.29</b>	<b>12.9</b>	<b>62.18</b>	<b>5.12</b>	<b>11.65</b>	<b>6.85</b>
<b>Special Category</b>	Arunachal Pradesh	2.33	11.20	79.29	6.3	0.88	0.00
	Assam	2.01	6.62	74.67	4.18	1.89	10.63
	Himachal Pradesh	0.08	15.82	62.51	4.26	3.14	14.18
	Jammu & Kashmir	0.37	7.46	72.71	2.5	2.80	14.16
	Manipur	0.52	2.64	77.05	5.27	2.04	12.48
	Meghalaya	0.50	19.86	71.79	4.39	1.73	1.74
	Mizoram	2.11	1.38	83.09	4.85	0.66	7.90
	Nagaland	0.33	1.47	75.50	10.25	0.48	11.97
	Sikkim	1.55	26.89	52.96	4.25	2.11	12.24
	Tripura	2.24	11.19	74.99	4.48	3.36	3.74
	Uttrakhand	0.14	15.75	68.36	4.60	9.60	1.55
		<b>Sub Total-II</b>	<b>0.86</b>	<b>11.12</b>	<b>70.48</b>	<b>4.08</b>	<b>3.99</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>1.28</b>	<b>12.83</b>	<b>62.54</b>	<b>5.07</b>	<b>11.32</b>	<b>6.97</b>

## **Per Capita State's Own Tax Revenue**

### **2010- 11 (Accounts)**

#### **2.4 (a) Non-Special Category States**

In the non-special category States, the per capita revenue receipts from Land Revenue during 2010-11 (Accounts) was maximum in Gujarat (₹ 304.73) and minimum in Haryana (₹3.96). The per capita revenue receipts from State Excise was maximum in Karnataka (₹1399.45) followed by Tamil Nadu (₹ 1205.93), Andhra Pradesh (₹ 979.23), Haryana (₹ 935.10) and Punjab (₹ 859.81). The per capita State Excise was minimum in Gujarat (₹ 10.73) due to prohibition in the State. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 468.85) and maximum in Goa (₹8117.94) followed by Kerala (₹ 4589.31) and Haryana ₹ 4380.24. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 767.06) and minimum in Bihar (₹ 46.85) whereas it was ₹ 91.16 in Uttar Pradesh, ₹ 104.93 in West Bengal, ₹ 140.58 in Jharkand, ₹ 167.14 in Madhya Pradesh, ₹ 177.39 in Chhattisgarh, ₹179.21 in Odisha and ₹ 180.77 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (₹ 1206.78) followed by Haryana (₹ 916.71), Goa (₹ 892.88), Punjab (₹ 840.02), Kerala (₹ 739.85) and Tamil Nadu (₹ 691.02).

#### **2.4 (b) Special Category States**

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Sikkim (₹ 122.17) followed by Meghalaya (₹ 65.81), Assam (₹ 46.67), Mizoram (₹ 43.30), Tripura (₹ 42.36), Jammu & Kashmir (₹ 35.92) and Andhra Pradesh (₹ 28.08). In the remaining special category States, it was less than ₹ 19.00. The per capita revenue receipt from State Excise ranged from ₹ 13.64 in Nagaland to ₹1177.33 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 760.09 in Nagaland to ₹ 3089.85 in Himachal Pradesh. In these special category States, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (₹ 239.74) and minimum in Manipur (₹ 18.50). The per capita revenue receipts from Stamps and Registration fees was less than ₹ 70.00 in all the special category States, except in Uttarakhand (₹ 443.94), Himachal Pradesh (₹ 195.13) and Sikkim (₹ 95.00).

The details of per capita States' Own Tax Revenue during 2010-11 (Accounts) is given in Table 2.4. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

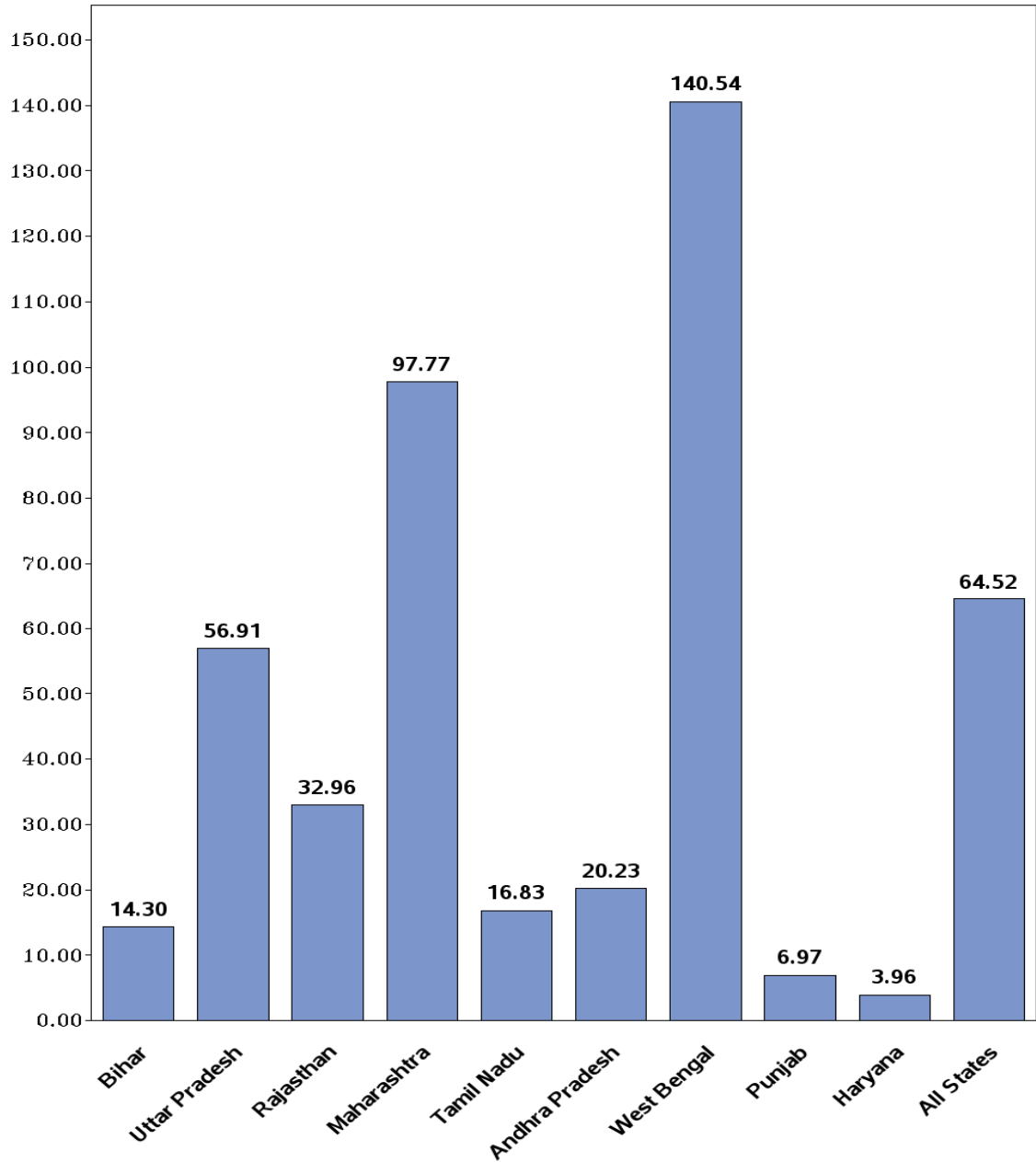
**Table 2.4**

**Per Capita States' Own Tax Revenue during 2010-11 (Accounts)**

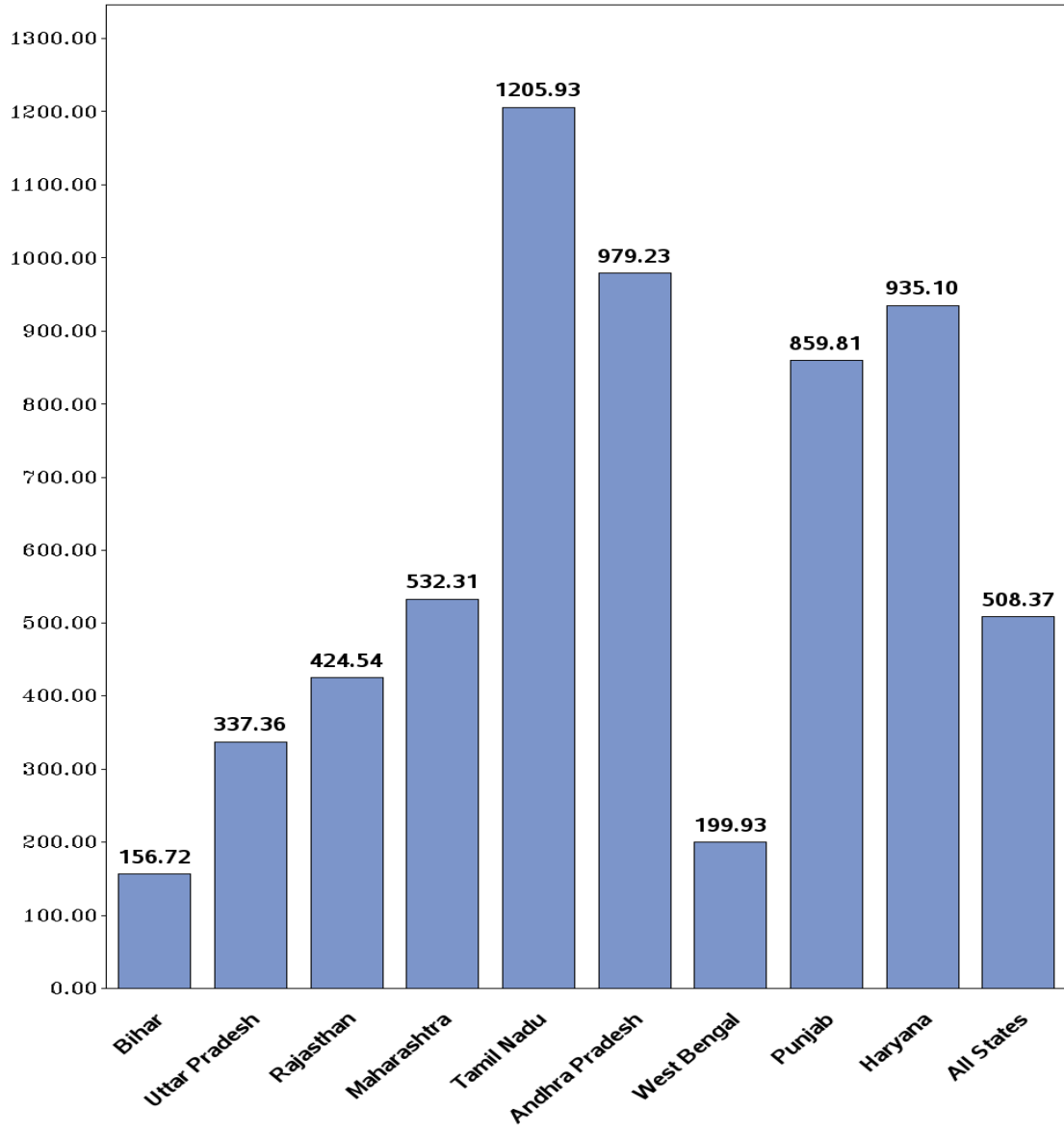
(in ₹)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	20.23	979.23	3453.18	311.23	454.21	130.21
	Bihar	14.30	156.72	468.85	46.85	113.03	215.66
	Chhattisgarh	102.64	625.08	2008.63	177.39	326.08	496.76
	Goa	48.94	818.59	8117.94	767.06	892.88	1940.18
	Gujarat	304.73	10.73	4240.79	341.34	624.57	668.40
	Haryana	3.96	935.10	4380.24	180.77	916.71	219.72
	Jharkhand	21.09	167.73	1438.66	140.58	96.65	41.79
	Karnataka	29.99	1399.45	3418.02	430.75	596.47	624.17
	Kerala	16.22	492.62	4589.31	385.90	739.85	72.24
	Madhya Pradesh	50.32	502.57	1430.51	167.14	350.67	486.15
	Maharashtra	97.77	532.31	3793.1	315.44	1206.78	753.45
	Odisha	96.22	269.52	1676.55	179.21	102.42	432.89
	Punjab	6.97	859.81	3629.32	236.92	840.02	524.12
	Rajasthan	32.96	424.54	1873.83	239.21	287.99	221.32
	Tamil Nadu	16.83	1205.93	4251.74	395.25	691.02	539.09
	Uttar Pradesh	56.91	337.36	1246.19	91.16	299.78	43.62
	West Bengal	140.54	199.93	1488.32	104.93	253.95	181.03
	<b>Sub Total-I</b>	<b>66.45</b>	<b>521.2</b>	<b>2431.41</b>	<b>215.85</b>	<b>474.92</b>	<b>329.9</b>
<b>Special Category</b>	Arunachal Pradesh	28.08	247.83	1402.00	98.00	15.50	0.00
	Assam	46.67	106.29	1420.59	76.31	40.41	260.34
	Himachal Pradesh	7.03	825.78	3089.85	239.74	195.13	998.93
	Jammu & Kashmir	35.92	288.24	2072.24	98.57	67.16	414.43
	Manipur	5.38	27.54	948.21	18.50	14.88	98.21
	Meghalaya	65.81	401.92	1576.5	73.81	41.38	38.50
	Mizoram	43.30	23.90	1047.00	77.20	3.40	105.80
	Nagaland	2.68	13.64	760.09	108.73	6.14	142.00
	Sikkim	122.17	1177.33	2379	177.67	95.00	696.83
	Tripura	42.36	238.47	1235.92	60.89	67.31	83.81
	Uttarakhand	18.49	763.56	2970.18	229.56	443.94	24.24
		<b>Sub Total-II</b>	<b>35.40</b>	<b>314.99</b>	<b>1857.73</b>	<b>115.64</b>	<b>113.46</b>
<b>All State</b>	<b>Total (I+II)</b>	<b>64.52</b>	<b>508.37</b>	<b>2395.72</b>	<b>209.62</b>	<b>452.44</b>	<b>327.66</b>

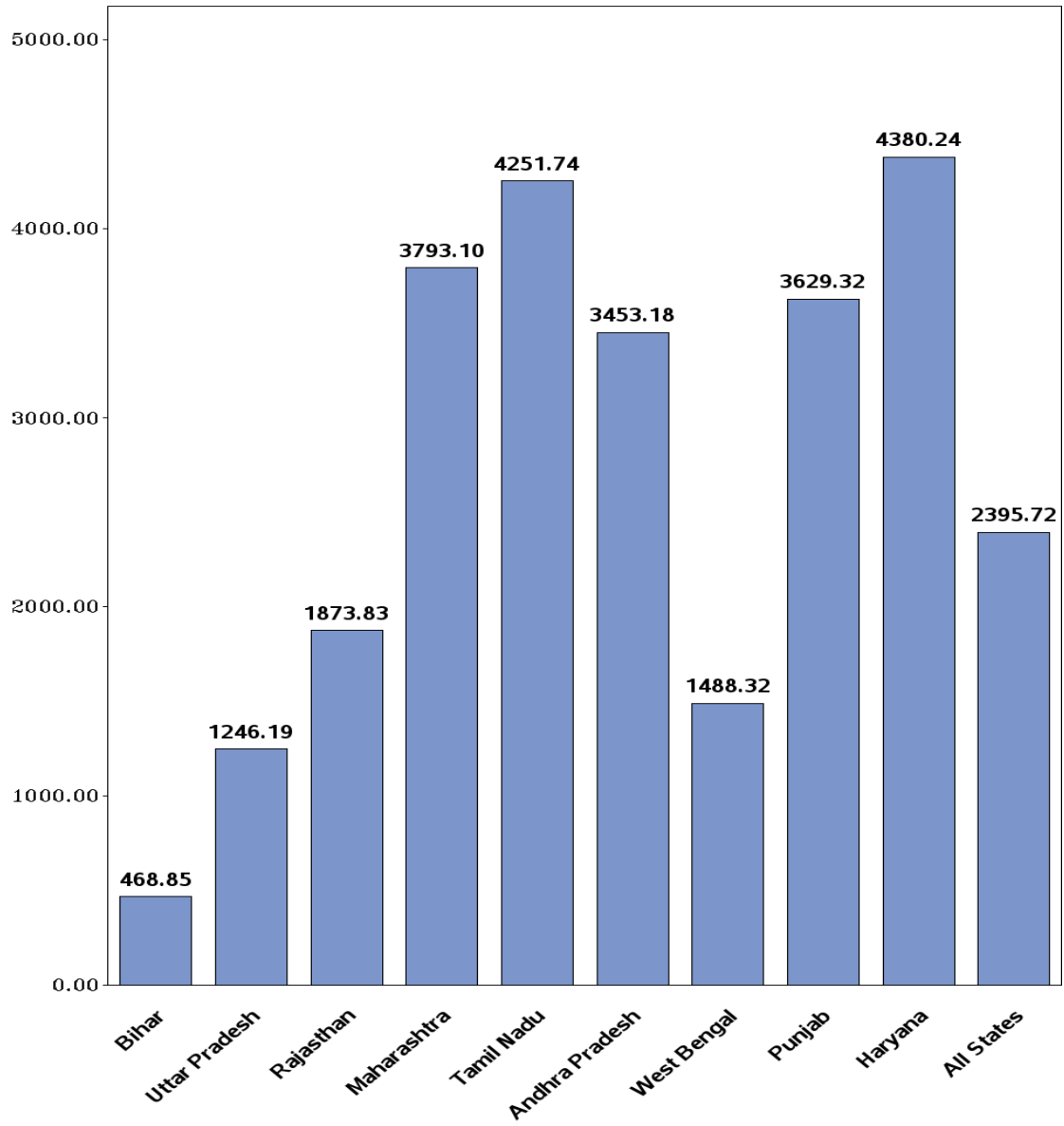
**Per Capita Land Revenue of Selected States  
During 2010-11 (Accounts) (in ₹)**



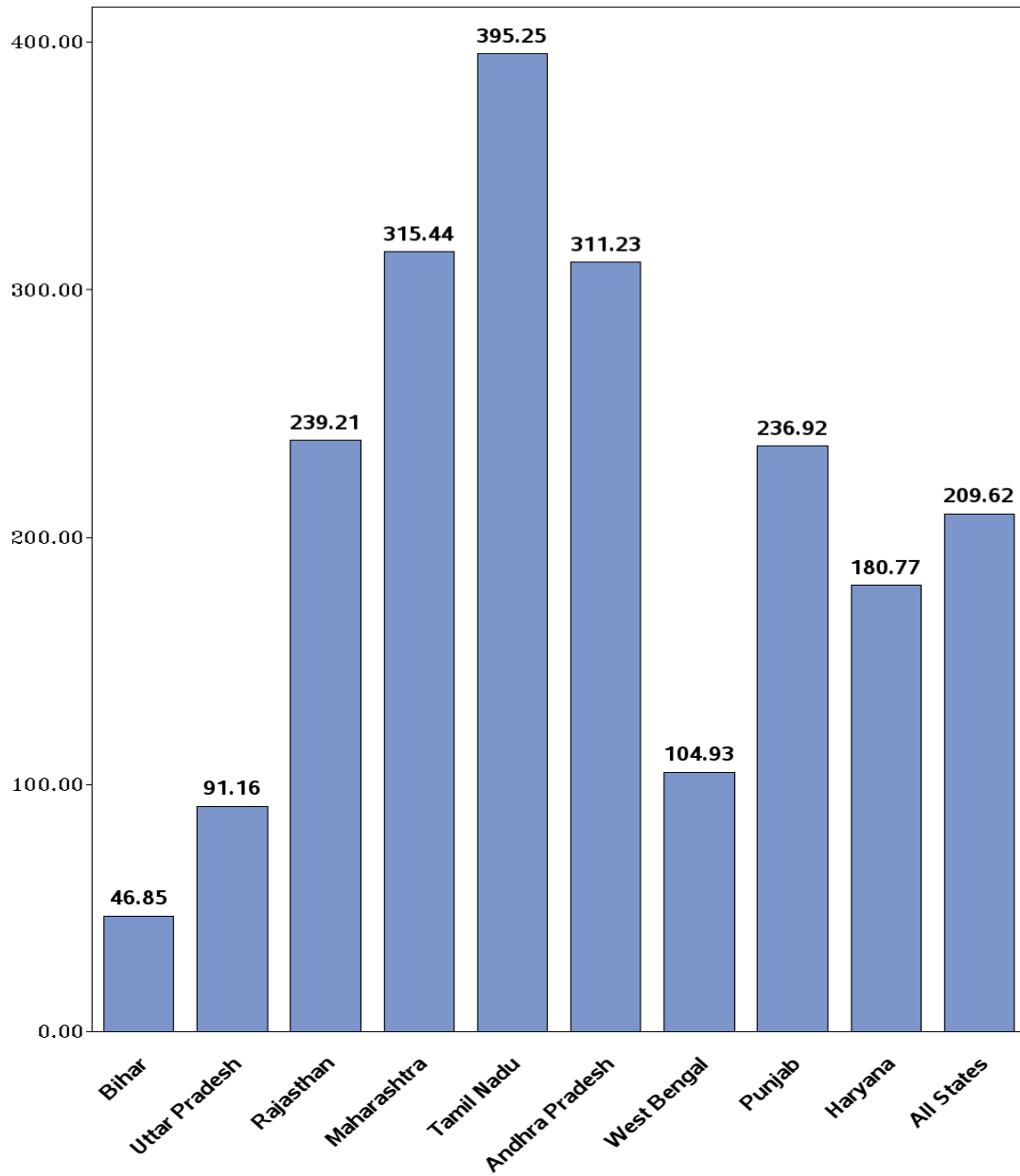
**Per Capita State Excise of Selected States  
during 2010-11 (Accounts) (in ₹)**



**Per Capita Sales Tax of Selected States  
during 2010-11 (Accounts) (in ₹)**

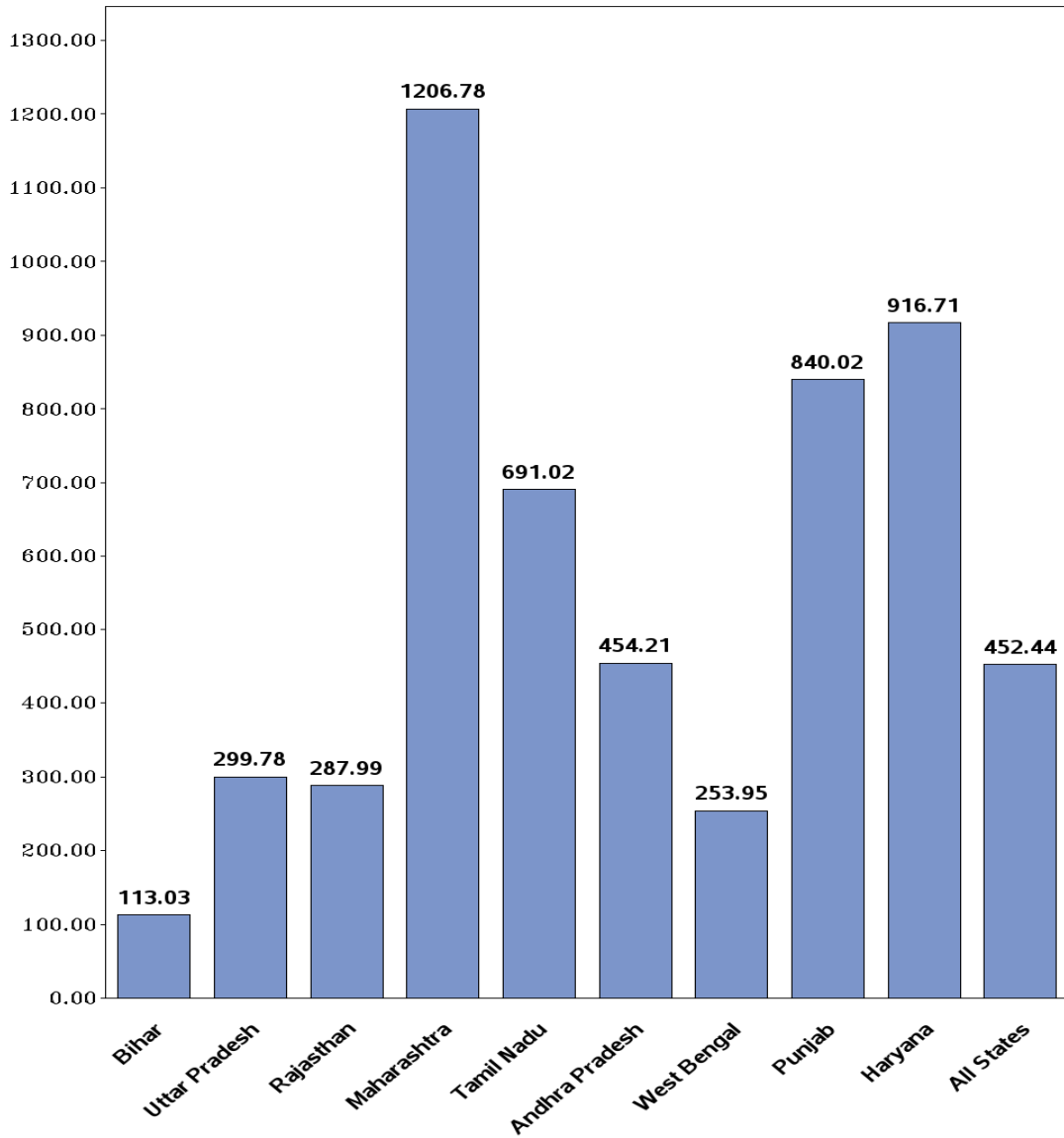


**Per Capita Taxes on Vehicles of Selected States  
during 2010-11 (Accounts) (in ₹)**





**Per Capita Stamps & Registration Fees of Selected States  
during 2010-11 (Accounts) (in ₹)**



## 2011-12 (R. E.)

### 2.5 (a) Non -Special Category States

In the non- special category States, the per capita revenue receipts from Land Revenue during 2011-12 (R.E.) was maximum in Gujarat (₹ 268.91) and minimum in Haryana (₹ 5.70). The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 1588.63) followed by Tamil Nadu (₹ 1461.01), Punjab (₹1164.87) and Haryana (₹ 1089.49). The per capita revenue receipts from State Excise was minimum in Gujarat (₹ 11.19) due to prohibition in the State. The per capita revenue receipts from Sales Tax ranged from ₹ 660.71 in Bihar to ₹ 9472.22 in Goa followed by Kerala( ₹ 5598.71),Tamil Nadu (₹ 5529.21)and Haryana(₹ 5486.38). The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 820.83) and minimum in Bihar (₹ 54.52) whereas it was ₹ 272.37 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Maharashtra (₹ 1232.47) and minimum in Odisha (₹ 124.39).

### 2.5 (b) Special Category States

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Mizoram (₹ 106.40) followed by Sikkim (₹ 63.67), Andrah Pradesh (₹ 50.42) and Assam (₹ 49.03). In the remaining special category States, it was less than ₹ 22.00. The per capita revenue receipts from State Excise ranged from ₹ 17.00 in Nagaland to ₹ 1563.50 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 871.74 in Nagaland to ₹ 3869.68 in Himachal Pradesh. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 304.53) and minimum in Manipur (₹ 20.24). The per capita revenue receipts from Stamps and Registration fees in all the special category States was less than ₹ 56.00 except in Uttarakhand (₹ 523.85), Himachal Pradesh (₹ 213.54) and Jammu & Kashmir (₹ 112.94).

The details of per capita States' own Tax Revenue during 2011-12 (R.E) is given in table 2.5. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

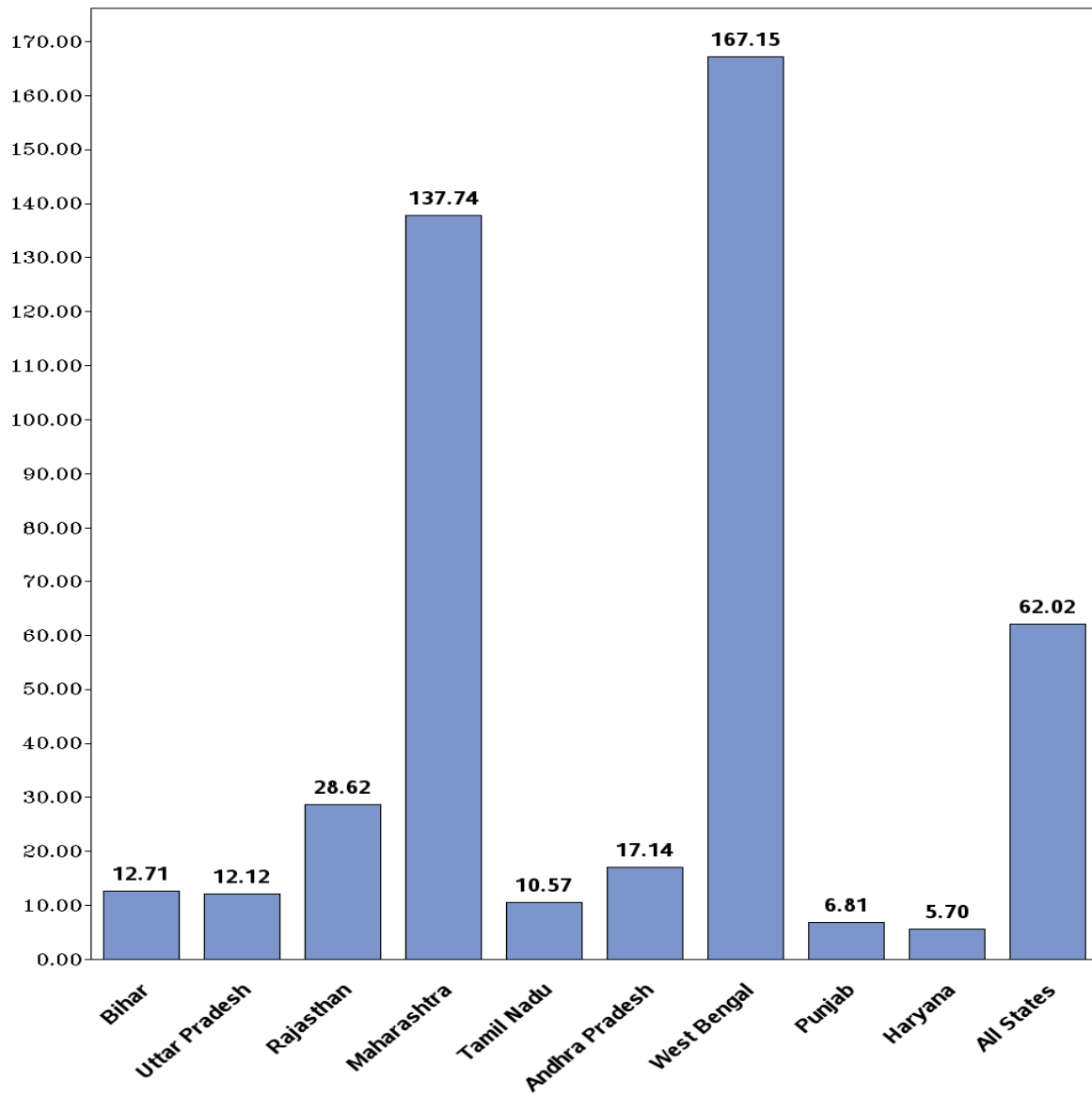
**Table 2.5**

**Per Capita States' Own Tax Revenue during 2011-12 (R.E.)**

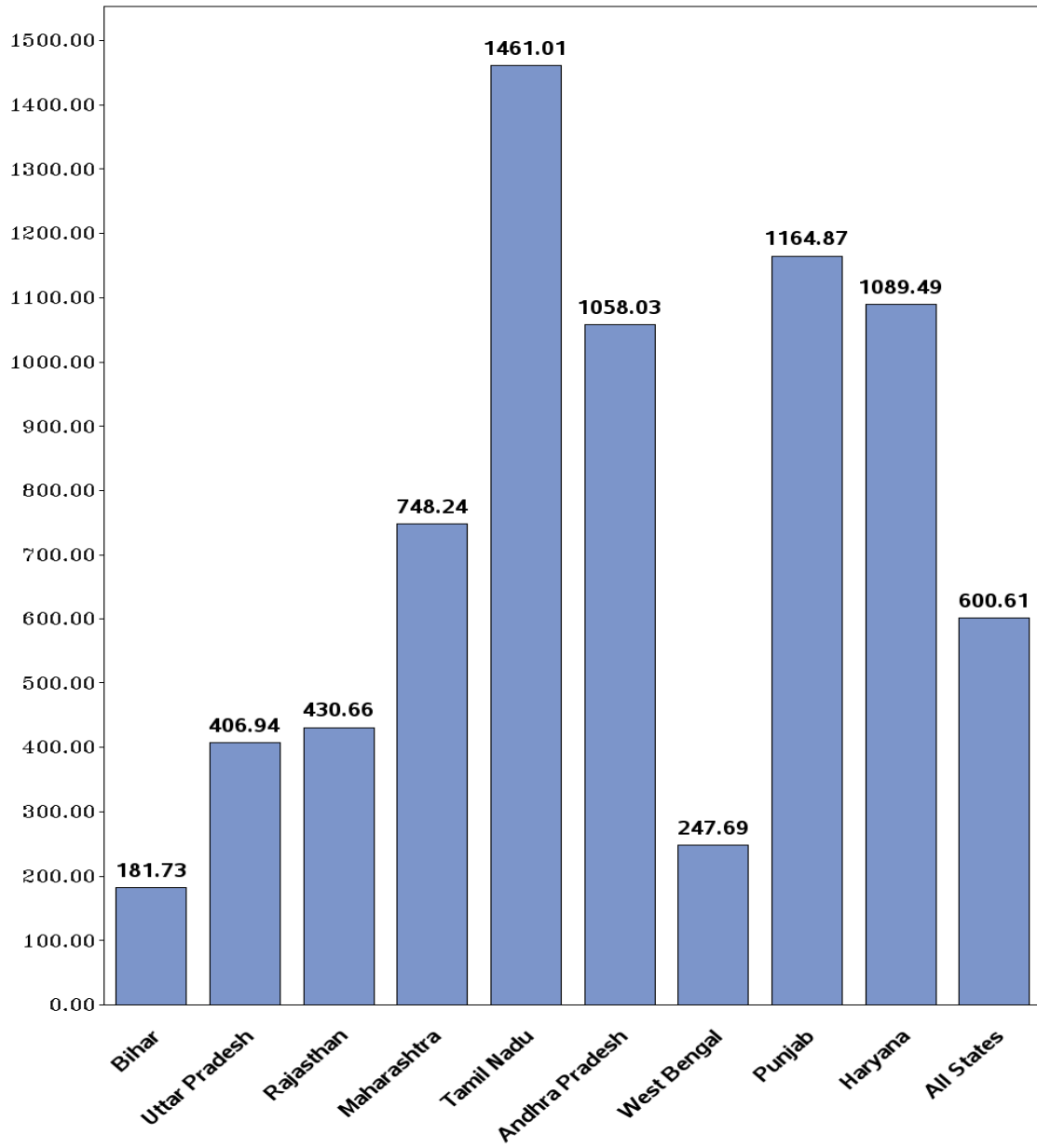
(in ₹)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	17.14	1058.03	4225.31	328.64	485.92	152.54
	Bihar	12.71	181.73	660.71	54.52	162.44	208.02
	Chhattisgarh	102.04	632.65	2448.98	193.88	357.14	548.89
	Goa	60.89	888.83	9472.22	820.83	839.50	1955.56
	Gujarat	268.91	11.19	4873.95	319.33	756.30	744.89
	Haryana	5.70	1089.49	5486.38	272.37	1089.49	233.77
	Jharkhand	26.34	140.38	1777.05	112.30	141.96	52.6
	Karnataka	31.78	1588.63	4066.89	493.31	794.31	679.77
	Kerala	34.39	601.68	5598.71	409.07	899.26	78.29
	Madhya Pradesh	65.16	576.13	1646.09	176.27	384.09	703.49
	Maharashtra	137.74	748.24	4401.41	352.11	1232.47	736.29
	Odisha	113.41	329.27	2019.85	205.61	124.39	475.61
	Punjab	6.81	1164.87	4269.18	286.74	1039.43	512.54
	Rajasthan	28.62	430.66	2189.78	251.82	364.96	270.92
	Tamil Nadu	10.57	1461.01	5529.21	474.21	955.32	422.31
	Uttar Pradesh	12.12	406.94	1556.42	125.05	376.21	31.47
	West Bengal	167.15	247.69	1784.85	104	276.86	189.89
	<b>Sub Total-I</b>	<b>64.04</b>	<b>615.27</b>	<b>2938.56</b>	<b>240.74</b>	<b>557.84</b>	<b>348.31</b>
<b>Special Category</b>	Arunachal Pradesh	50.42	239.83	1641.67	141.67	18.92	0.00
	Assam	49.03	155.84	1765.07	97.40	44.15	259.65
	Himachal Pradesh	6.28	1056.25	3869.68	279.99	213.54	868.82
	Jammu & Kashmir	21.19	324.58	2897.73	108.90	112.94	594.5
	Manipur	5.88	30.16	1037.72	20.24	16.28	107.52
	Meghalaya	12.42	478.54	1608.46	71.5	47.27	44.85
	Mizoram	106.40	24.00	1352.3	156.00	25.00	139.4
	Nagaland	3.78	17.00	871.74	118.39	5.48	138.22
	Sikkim	63.67	1563.50	1650.00	250.00	54.33	616.00
	Tripura	43.94	250.00	1666.67	65.47	55.47	89.69
	Uttarakhand	8.48	842.67	3642.6	304.53	523.85	259.50
		<b>Sub Total-II</b>	<b>31.51</b>	<b>379.07</b>	<b>2327.74</b>	<b>142.82</b>	<b>134.42</b>
<b>All States</b>	<b>Total(I+II)</b>	<b>62.02</b>	<b>600.61</b>	<b>2900.64</b>	<b>234.66</b>	<b>531.55</b>	<b>347.94</b>

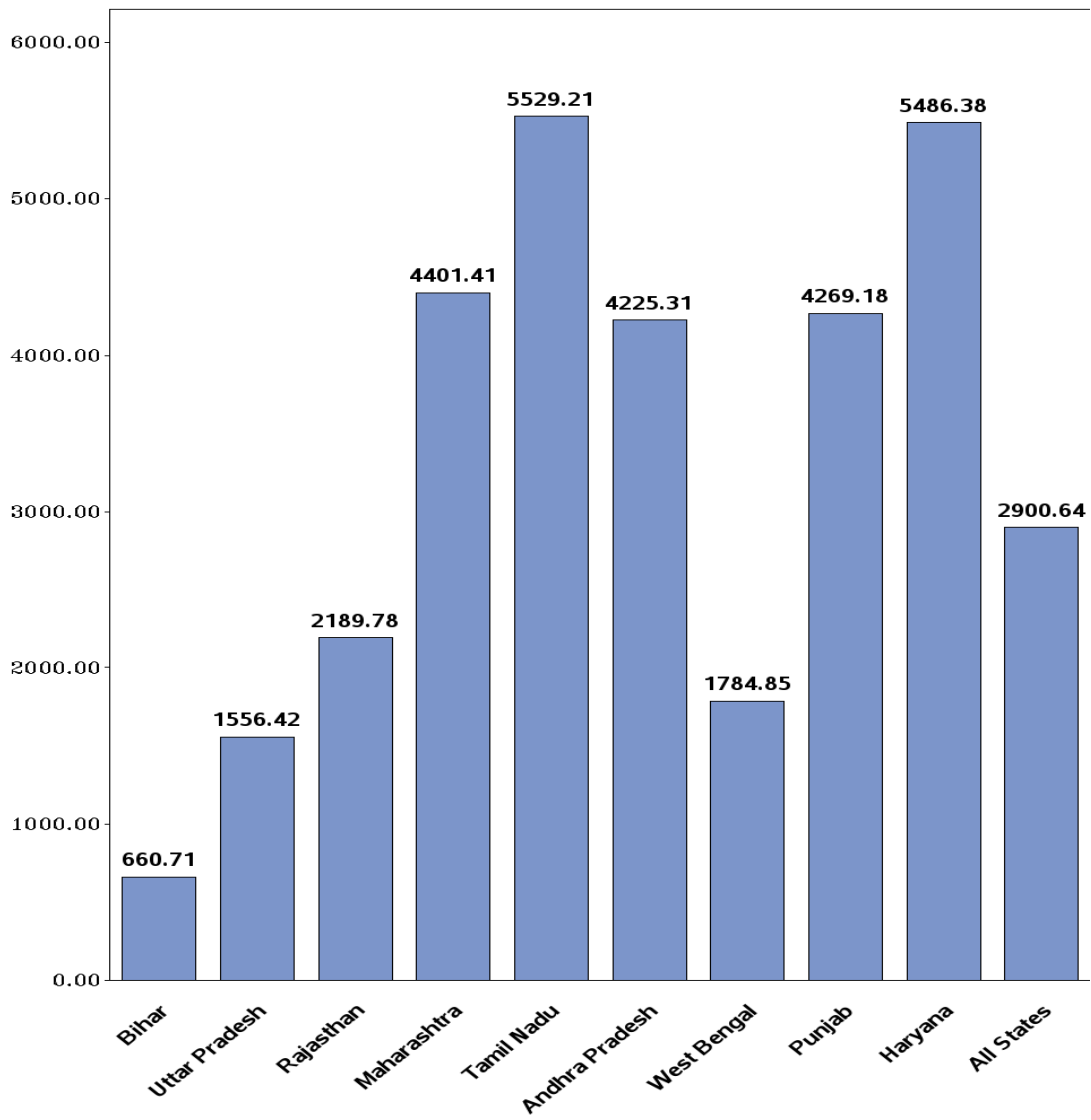
**Per Capita Land Revenue of Selected States  
During 2011-12 (R.E.) (in ₹)**



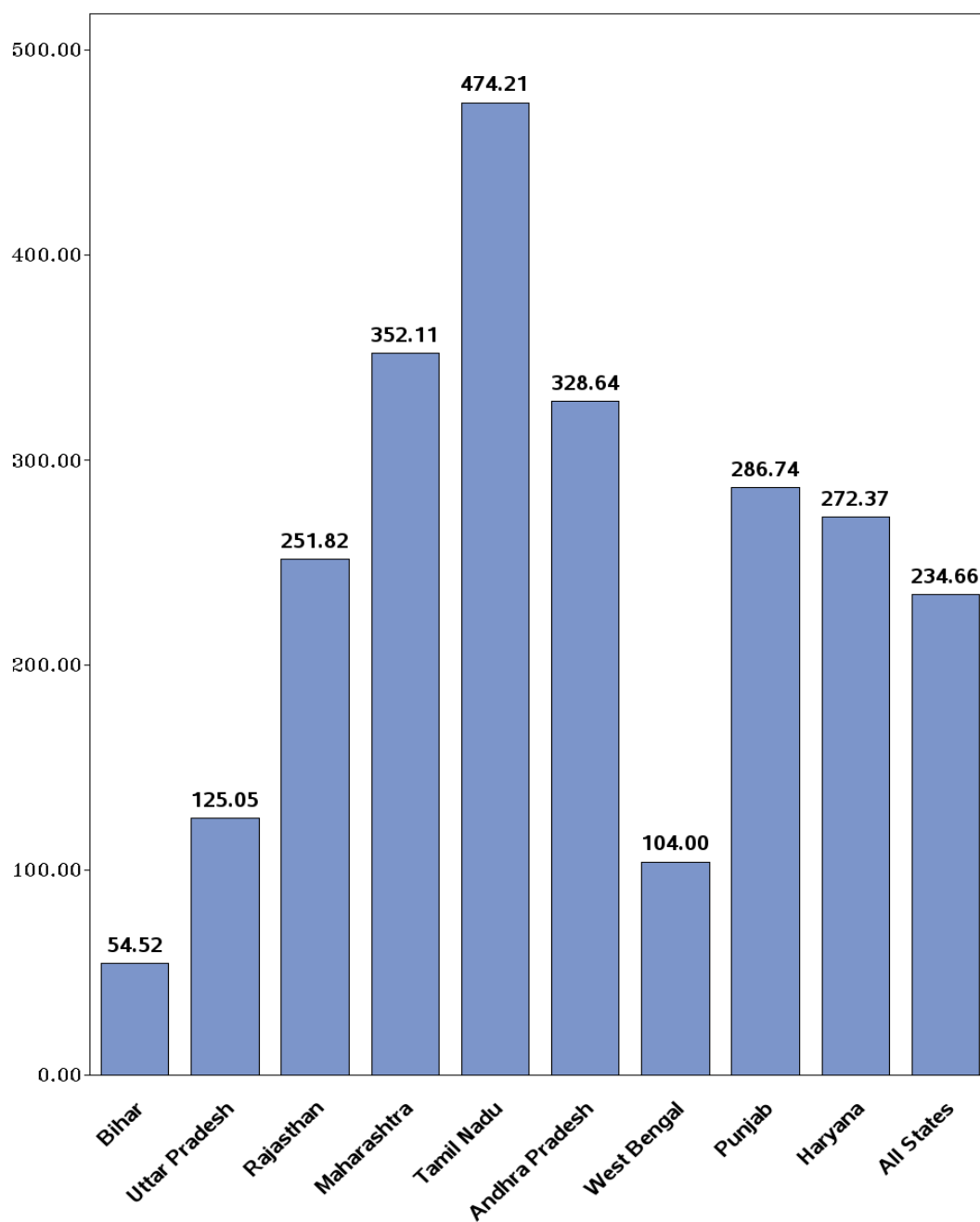
**Per Capita State Excise of Selected States  
during 2011-12 (R.E.) (in ₹)**



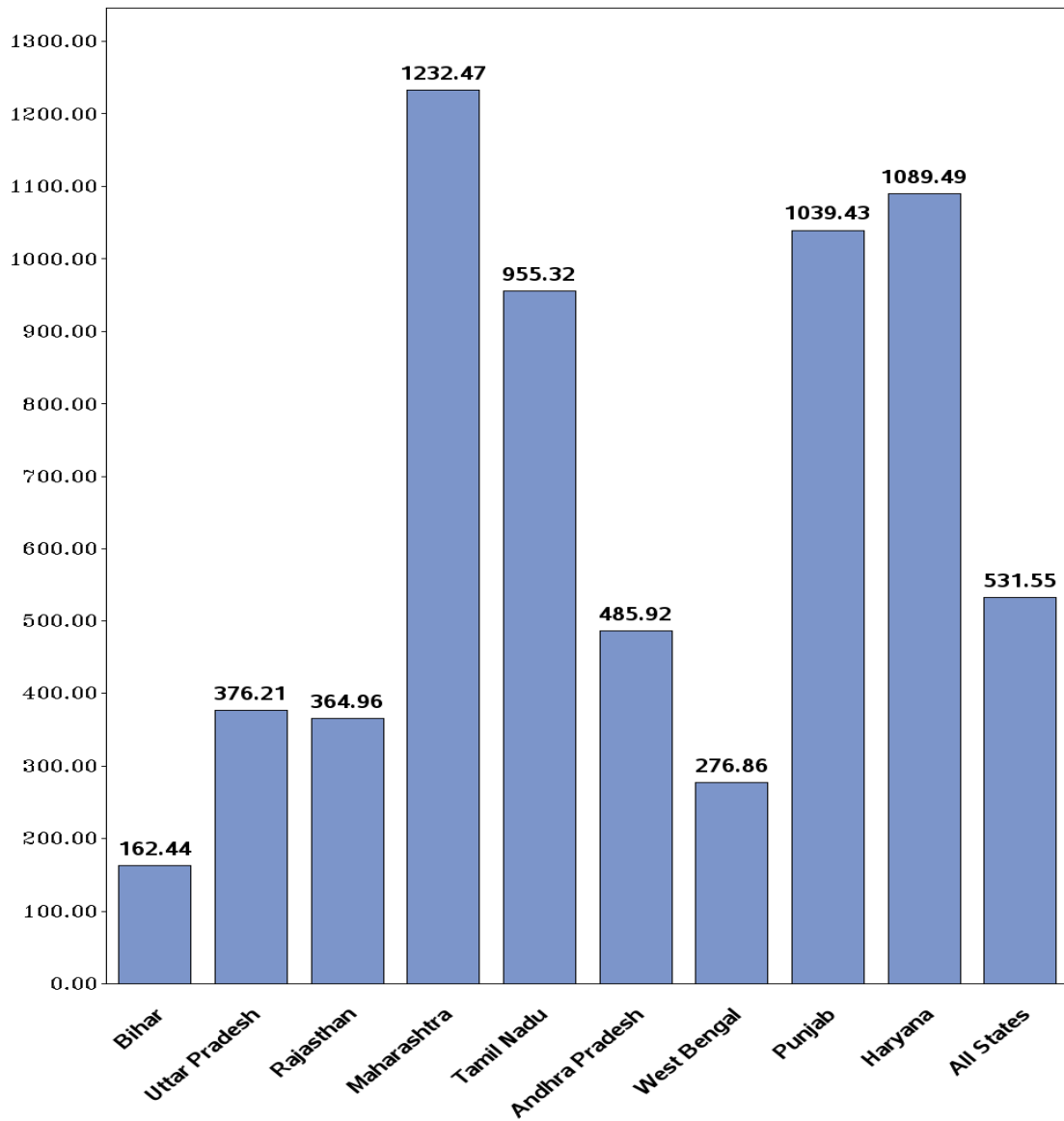
**Per Capita Sales Tax of Selected States  
during 2011-12 (R.E.) (in ₹)**



**Per Capita Taxes on Vehicles of Selected States  
during 2011-12 (R.E.) (in ₹)**



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





## 2.6 2012-13 (B. E.)

### 2.6 (a) Non- Special Category States

In the non special category States, the per capita revenue receipts from Land Revenue during 2012-13 (B.E.) was estimated to be maximum in Gujarat (₹ 313.43) and minimum in Haryana (₹ 5.70). The per capita revenue receipts from State Excise was estimated to be maximum in Karnataka (₹ 1783.94) followed by Tamil Nadu (₹ 1684.87), Punjab (₹1347.52), Andhra Pradesh (₹ 1259.60), Goa (1222.22) and Haryana (₹ 1119.40). The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (₹ 12.02) due to prohibition in the State. The per capita revenue receipts from Sales Tax was estimated to be ranged from ₹ 735.67 in Bihar to ₹ 6700.15 in Kerala except Goa where it was estimated to be ₹ 11563.89. Whereas, it was ₹ 6138.06 in Haryana. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (₹863.89) and minimum in Bihar (₹64.57), whereas it was estimated to be ₹ 149.97 in Uttar Pradesh, ₹ 172.67 in Jharkhand and ₹ 175.68 in West Bengal, whereas it was estimated to be ₹ 279.85 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Maharashtra (₹ 1366.64) followed by Goa (₹ 1334.44) and it was estimated to be minimum in Odisha (₹142.01).

### 2.6 (b) Special Category States

In the special category States, the per capita revenue receipts from Land revenue was estimated to be maximum in Sikkim (₹ 91.33) followed by Tripura (₹ 54.05), Assam (₹ 51.54), Arunachal Pradesh (₹ 51.23) and Mizoram (₹ 40.20). In the remaining all the special category States, it was estimated to be less than ₹ 17.00. The per capita revenue receipts from State Excise was estimated to be ranged from ₹ 18.70 in Nagaland to ₹ 1583.33 in Sikkim. The per capita revenue receipts from Sales Tax was estimated to be ranged from ₹ 958.91 in Nagaland to ₹ 4581.99 in Himachal Pradesh. In these special category States, the per capita revenue receipts from Taxes on Vehicles was estimated to be ranged from ₹ 68.68 in Manipur to ₹ 312.16 in Himachal Pradesh. The per capita revenue receipts from Stamps and Registration fees was estimated to be less than ₹ 231.00 except in Uttarakhand where it was estimated to be ₹ 562.70.

The details of per capita States' own Tax Revenue during 2012-13 (B.E) is given in Table 2.6. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

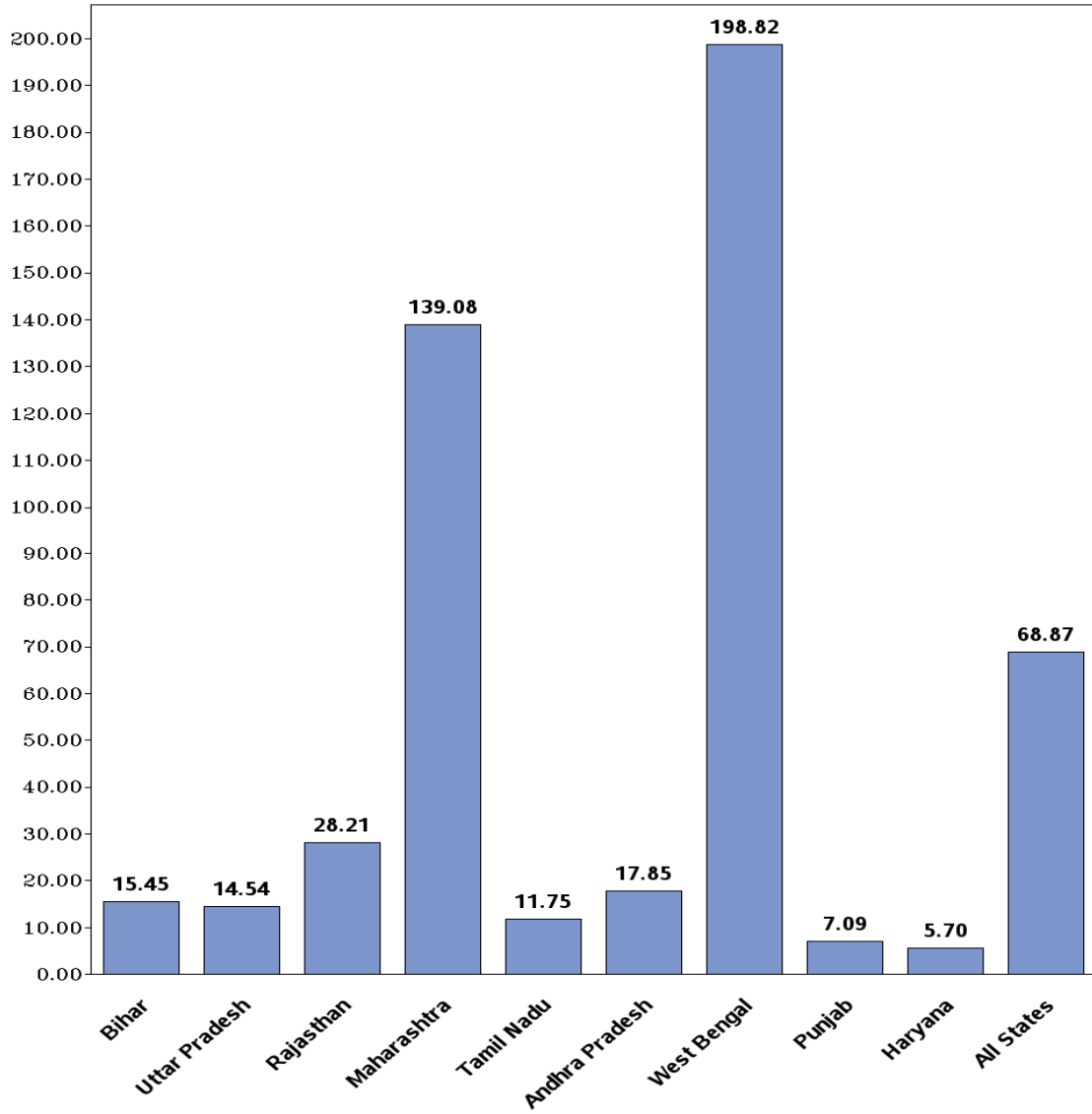
**Table 2.6**

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

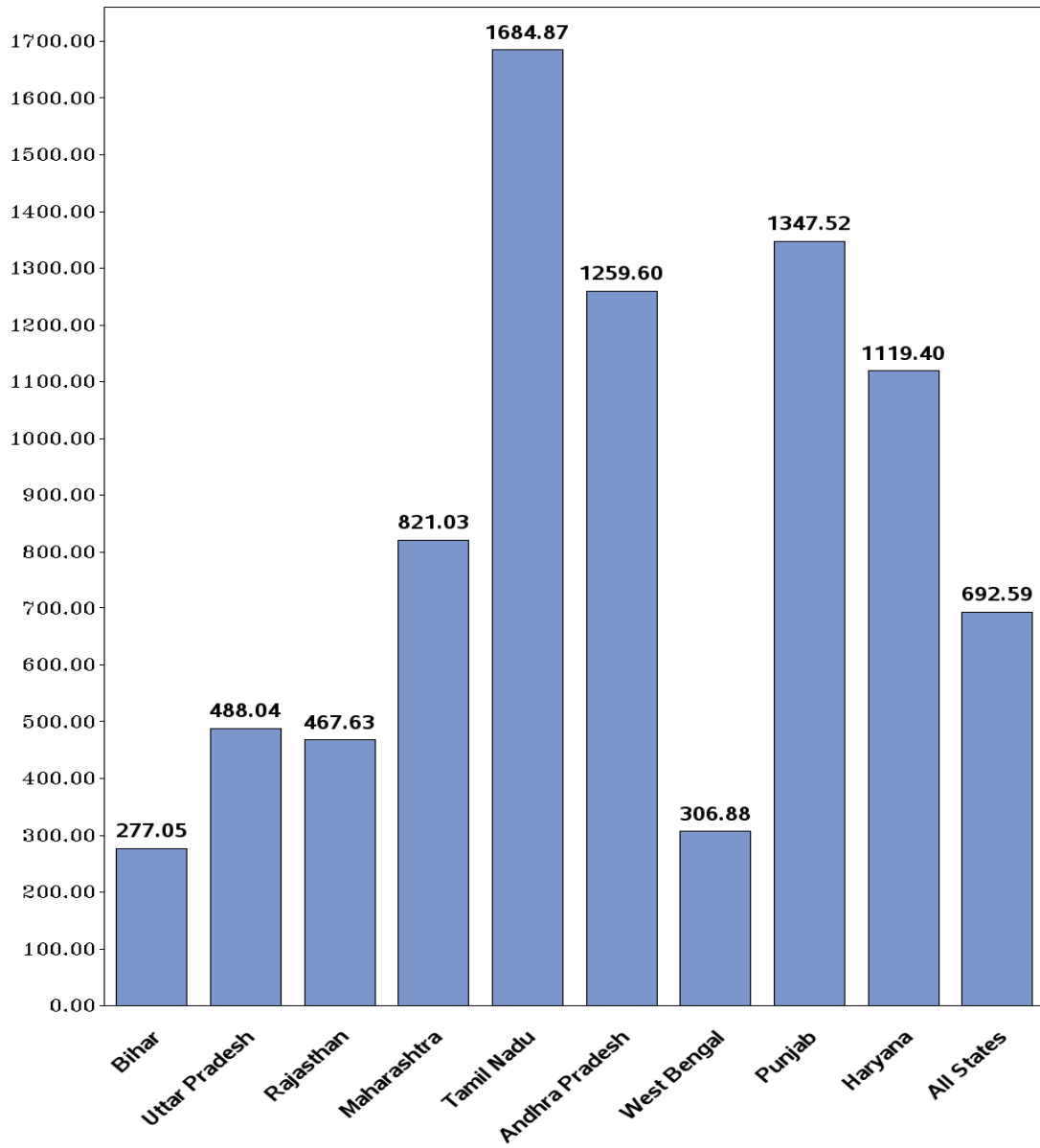
(in ₹)

State Category	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	17.85	1259.6	5238.65	423.75	578.35	167.78
	Bihar	15.45	277.05	735.67	64.57	185.97	293.97
	Chhattisgarh	110.89	665.32	2903.23	221.77	403.23	605.08
	Goa	62.72	1222.22	11563.89	863.89	1334.44	2925.00
	Gujarat	313.43	12.02	6218.91	346.60	829.19	775.91
	Haryana	5.70	1119.40	6138.06	279.85	1119.40	245.52
	Jharkhand	25.93	217.39	2065.22	172.67	153.73	77.64
	Karnataka	32.90	1783.94	4591.89	554.64	860.93	755.3
	Kerala	36.49	728.76	6700.15	484.14	1078.77	149.47
	Madhya Pradesh	74.32	648.65	1891.89	189.19	432.43	589.45
	Maharashtra	139.08	821.03	4636.11	364.90	1366.64	777.78
	Odisha	128.60	363.20	2372.88	234.73	142.01	538.31
	Punjab	7.09	1347.52	5040.07	306.38	1196.81	556.74
	Rajasthan	28.21	467.63	2381.29	273.38	402.88	307.37
	Tamil Nadu	11.75	1684.87	6462.22	608.09	1243.31	483.23
	Uttar Pradesh	14.54	488.04	1865.84	149.97	451.19	38.52
	West Bengal	198.82	306.88	2221.08	175.68	323.87	212.26
	<b>Sub Total-I</b>	<b>71.34</b>	<b>711.25</b>	<b>3427.66</b>	<b>282.01</b>	<b>642.17</b>	<b>377.85</b>
<b>Special Category</b>	Arunachal Pradesh	51.23	246.15	1742.69	138.46	19.23	0.00
	Assam	51.54	169.87	1916.91	107.37	48.46	272.91
	Himachal Pradesh	5.81	1159.62	4581.99	312.16	230.51	1039.51
	Jammu & Kashmir	16.67	336.67	3283.33	113.08	126.59	639.62
	Manipur	6.72	34.36	1003.2	68.68	26.56	162.52
	Meghalaya	13.30	529.93	1915.44	117.11	46.07	46.30
	Mizoram	40.20	26.30	1582.2	92.40	12.60	150.50
	Nagaland	4.17	18.70	958.91	130.22	6.04	152.00
	Sikkim	91.33	1583.33	3119.00	250.00	124.50	720.83
	Tripura	54.05	270.27	1810.81	108.11	81.08	90.41
	Uttarakhand	8.38	923.68	4007.94	269.61	562.70	90.69
		<b>Sub Total-II</b>	<b>31.69</b>	<b>411.54</b>	<b>2607.64</b>	<b>150.82</b>	<b>147.55</b>
<b>All States</b>	<b>Total(I+II)</b>	<b>68.87</b>	<b>692.59</b>	<b>3376.59</b>	<b>273.84</b>	<b>611.37</b>	<b>376.15</b>

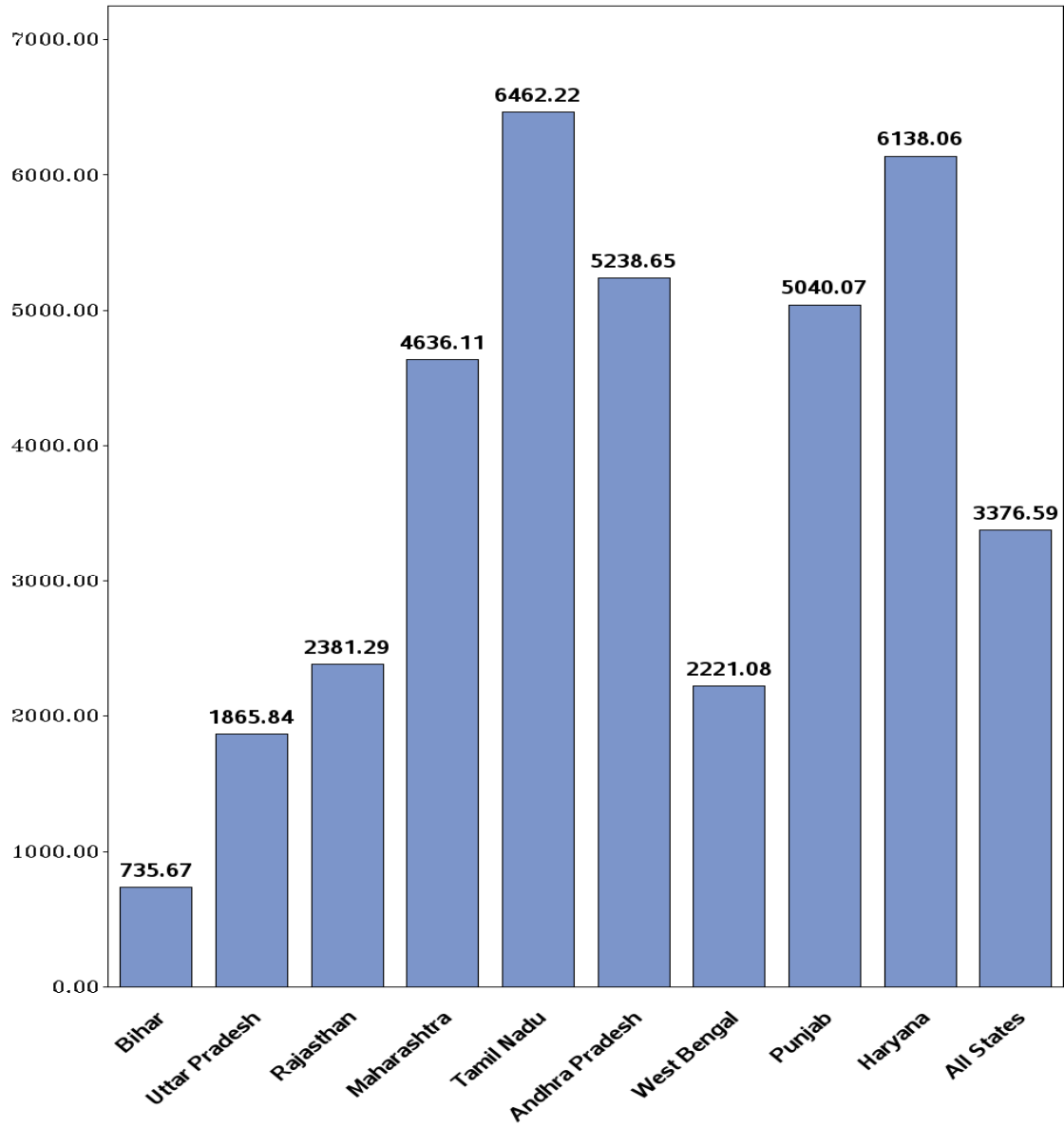
**Per Capita Land Revenue of Selected States  
During 2012-13 (B.E.) (in ₹)**



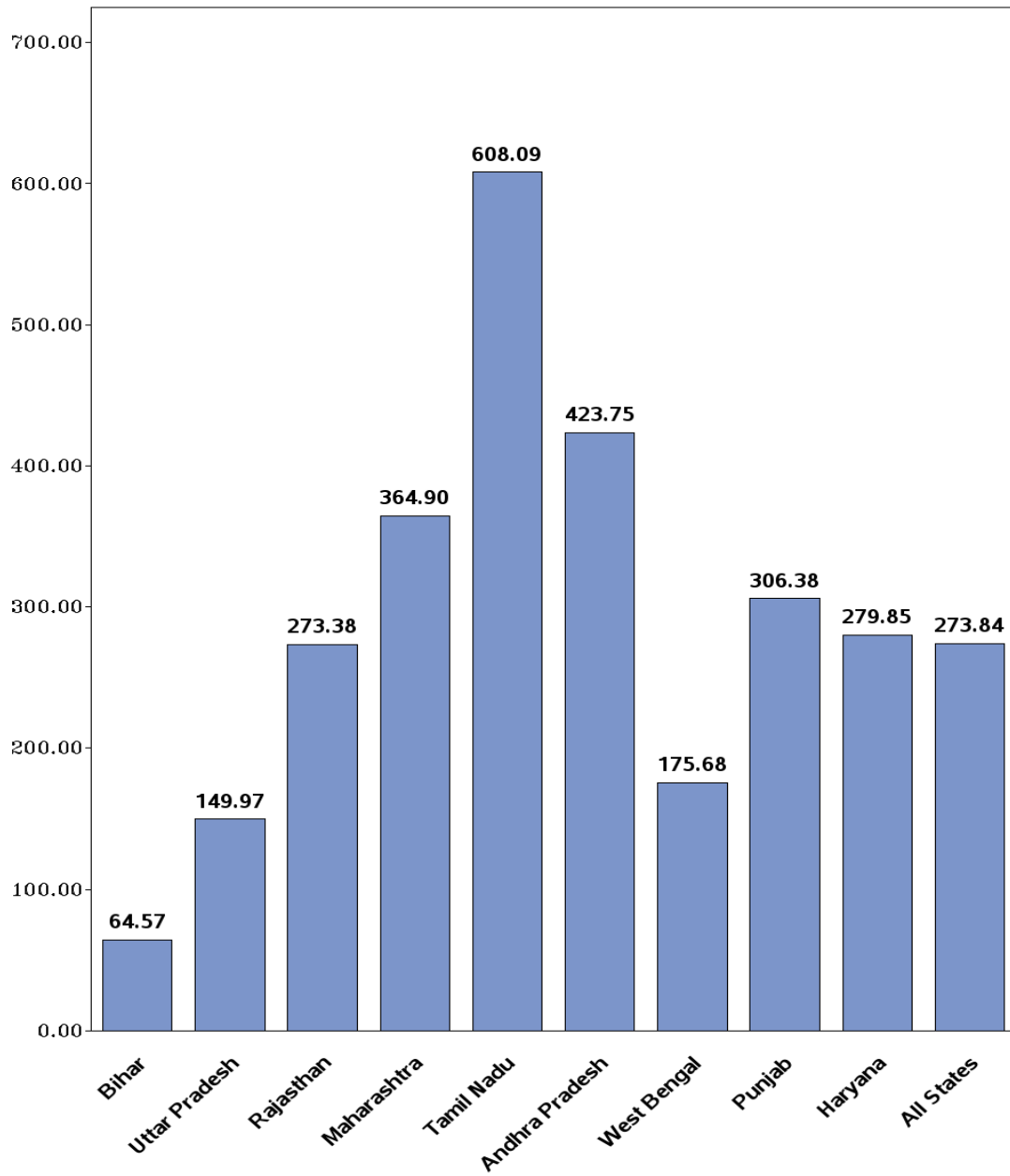
**Per Capita State Excise of Selected States  
during 2012-13 (B.E.) (in ₹)**



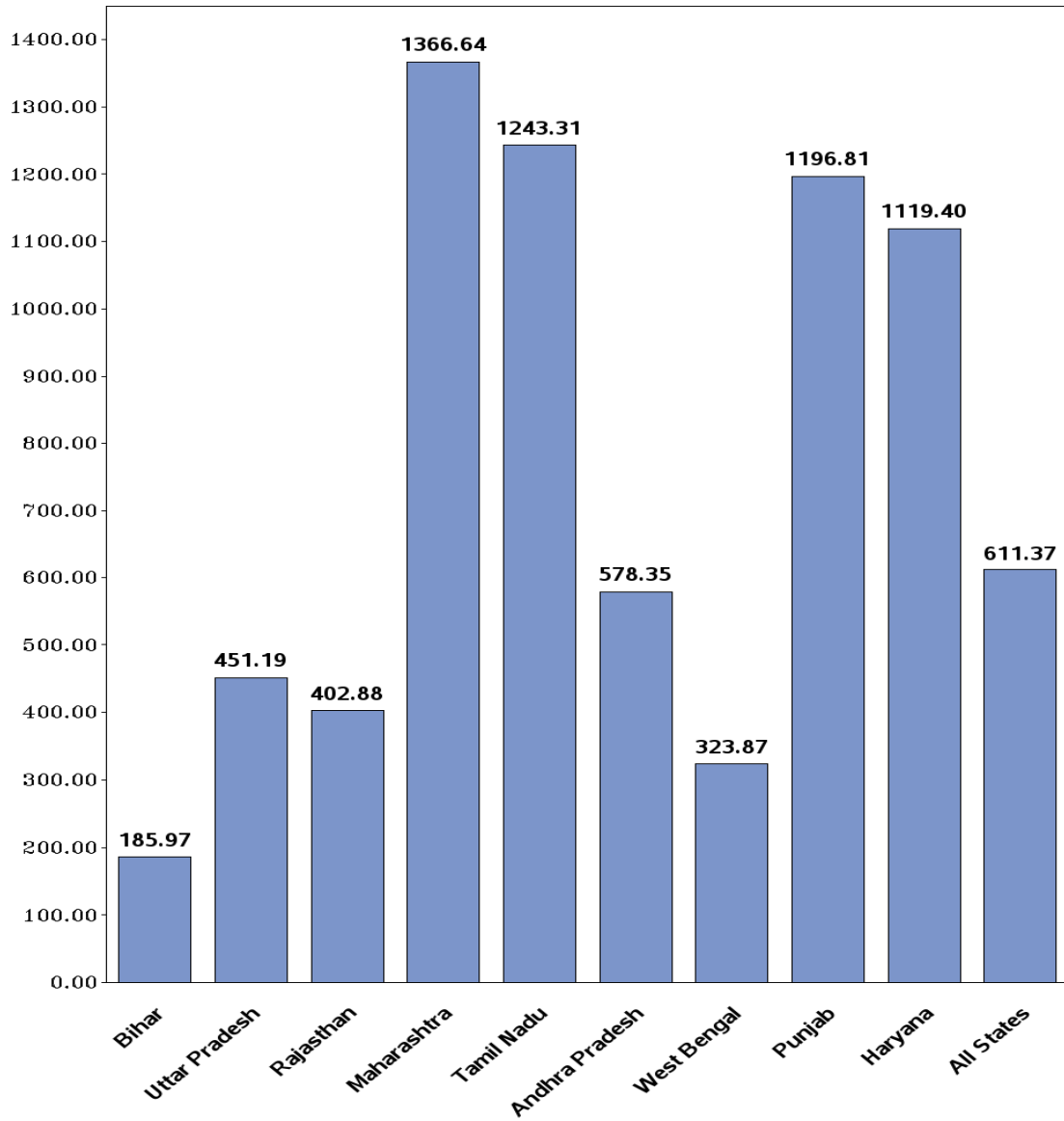
**Per Capita Sales Tax of Selected States  
during 2012-13 (B.E.) (in ₹)**



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



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



## **Revenue Receipts**

### **2.7 2010-11 (Accounts)**

Out of the total revenue receipts of ₹ 935347.24 crore of all the 28 States during 2010-11 (Accounts), 59.05% was collected by the States themselves, constituting 49.26% as States' Own Tax revenue and 9.80% as States' Own Non-Tax Revenue. The remaining 40.95% was received from the Centre in the form of Share in Central Taxes (23.47%) and Grants (17.48%).

#### **2.7(a) Non -Special Category States**

In the non special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Goa (81.00%) followed by Punjab (80.26%), Haryana (79.06%), Gujarat (78.78%), Maharashtra (78.64%), Kerala (76.32%), Tamil Nadu (74.70%), Karnataka (71.87%) and Andhra Pradesh (68.97%). The revenue collected by the remaining States was more than 45% in all the non-special category States except Bihar (24.38%). The revenue received in the form of Share in Central Taxes to total revenue receipts was minimum in Haryana (9.00%) whereas it was 10.74% in Goa, 10.79% in Maharashtra, 11.05% in Punjab, 12.76% in Gujarat, 15.55% in Tamil Nadu and 16.33% in Karnataka. Bihar received the maximum (53.84%) Share in Central Taxes. Percentage share of Grants from Centre was minimum (7.09%) in Kerala whereas it was 8.26% in Goa, 8.46% in Gujarat, 8.69% in Punjab and 9.75% in Tamil Nadu whereas it was 11.93% in Haryana. The percentage share of Grants from Centre was maximum (23.21%) in Jharkhand.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 79.06%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 20.94% whereas the States like Bihar, Jharkhand, Odisha, Uttar Pradesh, West Bengal and Chhattisgarh received 75.62%, 54.75%, 52.00%, 52.75%, 50.26% and 43.48% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants.

#### **2.7(b) Special Category States**

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 42% in all the special category States except Sikkim and Uttarakhand where it was 46.49% and 43.79 % respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 56% to 80% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 79% to 92% except Sikkim where it was only 53.51%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2010-11 (Accounts) are given in Table 2.7 (a) & 2.7 (b).



**Table 2.7 (a)**

**Revenue Receipts of States during 2010-11 (Accounts)**

(₹ in Crore)

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	45139.56	10719.73	55859.29	15236.74	9900.28	25137.02
	Bihar	9869.85	985.53	10855.38	23978.38	9698.56	33676.94
	Chhattisgarh	9005.15	3835.32	12840.47	5425.19	4453.90	9879.09
	Goa	2139.55	2268.60	4408.15	584.23	449.57	1033.8
	Gujarat	36338.63	4915.02	41253.65	6679.44	4430.55	11109.99
	Haryana	16790.37	3420.93	20211.30	2301.75	3050.62	5352.37
	Jharkhand	5967.29	3129.64	9096.93	6339.71	4665.10	11004.81
	Karnataka	38473.13	3358.28	41831.41	9506.31	6868.51	16374.82
	Kerala	21721.70	1930.79	23652.49	5141.85	2196.62	7338.47
	Madhya Pradesh	21419.34	5719.77	27139.11	15638.51	9076.56	24715.07
	Maharashtra	75027.05	8225.04	83252.09	11419.82	11195.89	22615.71
	Odisha	11192.67	4780.37	15973.04	10496.86	6806.25	17303.11
	Punjab	16828.18	5330.17	22158.35	3050.87	2399.25	5450.12
	Rajasthan	20758.14	6294.12	27052.26	12855.62	6020.33	18875.95
	Tamil Nadu	47782.19	4651.45	52433.64	10913.97	6840.02	17753.99
	Uttar Pradesh	41355.00	11176.21	52531.21	43218.90	15433.66	58652.56
	West Bengal	21128.75	2380.49	23509.24	15954.95	7800.01	23754.96
	<b>Sub Total-I</b>	<b>440936.55</b>	<b>83121.46</b>	<b>524058.01</b>	<b>198743.1</b>	<b>111285.68</b>	<b>310028.78</b>
<b>Special Category</b>	Arunachal Pradesh	214.97	530.14	745.11	720.2	3956.77	4676.97
	Assam	5929.85	2373.33	8303.18	7968.61	6733.15	14701.76
	Himachal Pradesh	3642.39	1695.31	5337.7	1715.35	5657.57	7372.92
	Jammu & Kashmir	3482.58	1093.11	4575.69	3066.98	14590.99	17657.97
	Manipur	267.05	259.87	526.92	990.57	3912.44	4903.01
	Meghalaya	571.46	301.53	872.99	896.27	2491.22	3387.49
	Mizoram	130.06	146.71	276.77	590.78	2507.15	3097.93
	Nagaland	227.32	183.14	410.46	689.46	3900.07	4589.53
	Sikkim	278.88	1137.75	1416.63	525.63	1105.02	1630.65
	Tripura	622.35	131.79	754.14	1122.36	3292.11	4414.47
	Uttarakhand	4405.47	678.06	5083.53	2460.07	4064.56	6524.63
		<b>Sub Total-II</b>	<b>19772.38</b>	<b>8530.74</b>	<b>28303.12</b>	<b>20746.28</b>	<b>52211.05</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>460708.93</b>	<b>91652.20</b>	<b>552361.13</b>	<b>219489.38</b>	<b>163496.73</b>	<b>382986.11</b>

**Table 2.7 (b)**

**Revenue Receipts from Various Sources as Percentage to total Revenue  
Receipts of States during 2010-11 (Accounts)**

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	55.73	13.23	68.97	18.81	12.22	31.03
	Bihar	22.16	2.21	24.38	53.84	21.78	75.62
	Chhattisgarh	39.64	16.88	56.52	23.88	19.60	43.48
	Goa	39.32	41.69	81.00	10.74	8.26	19.00
	Gujarat	69.40	9.39	78.78	12.76	8.46	21.22
	Haryana	65.68	13.38	79.06	9.00	11.93	20.94
	Jharkhand	29.69	15.57	45.25	31.54	23.21	54.75
	Karnataka	66.10	5.77	71.87	16.33	11.80	28.13
	Kerala	70.09	6.23	76.32	16.59	7.09	23.68
	Madhya Pradesh	41.31	11.03	52.34	30.16	17.50	47.66
	Maharashtra	70.87	7.77	78.64	10.79	10.58	21.36
	Odisha	33.64	14.37	48.00	31.54	20.45	52.00
	Punjab	60.95	19.31	80.26	11.05	8.69	19.74
	Rajasthan	45.20	13.70	58.90	27.99	13.11	41.10
	Tamil Nadu	68.08	6.63	74.7	15.55	9.75	25.30
	Uttar Pradesh	37.20	10.05	47.25	38.87	13.88	52.75
	West Bengal	44.70	5.04	49.74	33.76	16.50	50.26
	<b>Sub Total-I</b>	<b>52.86</b>	<b>9.97</b>	<b>62.83</b>	<b>23.83</b>	<b>13.34</b>	<b>37.17</b>
<b>Special Category</b>	Arunachal Pradesh	3.96	9.78	13.74	13.28	72.98	86.26
	Assam	25.78	10.32	36.09	34.64	29.27	63.91
	Himachal Pradesh	28.66	13.34	41.99	13.50	44.51	58.01
	Jammu & Kashmir	15.66	4.92	20.58	13.79	65.63	79.42
	Manipur	4.92	4.79	9.70	18.24	72.05	90.30
	Meghalaya	13.41	7.08	20.49	21.04	58.47	79.51
	Mizoram	3.85	4.35	8.20	17.51	74.29	91.80
	Nagaland	4.55	3.66	8.21	13.79	78.00	91.79
	Sikkim	9.15	37.34	46.49	17.25	36.26	53.51
	Tripura	12.04	2.55	14.59	21.71	63.69	85.41
	Uttarakhand	37.95	5.84	43.79	21.19	35.01	56.21
		<b>Sub Total-II</b>	<b>19.53</b>	<b>8.42</b>	<b>27.95</b>	<b>20.49</b>	<b>51.56</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>49.26</b>	<b>9.80</b>	<b>59.05</b>	<b>23.47</b>	<b>17.48</b>	<b>40.95</b>

Out of the total revenue receipts of ₹ 1141468.95 crore of all the States during 2011-12 (R.E.), 57.63 % was collected by the States themselves, constituting 48.31% as States' Own Tax Revenue and 9.32% as States' Own Non Tax Revenue. The remaining 42.37% was received from the Centre in the form of Share in Central Taxes (22.75%) and Grants (19.61%).

### **2.8 (a) Non-Special Category States**

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Goa (79.05%) followed by Punjab (77.58%), Maharashtra (76.87%), Tamil Nadu (76.53%), Haryana (76.26%), Gujarat (75.80%), Kerala (73.75%), Karnataka (71.59%) and Andhra Pradesh (67.52%). The revenue collected by the remaining States was more than 45% in all the non special category States except Bihar (24.31%) and Jharkhand (41.65%). The revenue received in the form of Share in Central Taxes to its total revenue receipts was minimum in Haryana (8.26%) whereas it was 10.63% in Maharashtra, 11.35% in Punjab, 11.59% in Goa and 12.88% in Gujarat. Bihar received the maximum (51.31%) as share in Central Taxes. Percentage share of Grants from Centre was minimum (8.61%) in Tamil Nadu whereas it was 9.36% in Goa, 10.64% in Kerala, 11.07% in Punjab and 11.32% in Gujarat. Whereas it was 15.48% in Haryana. The percentage share of Grants from Centre was maximum (29.69%) in Jharkhand.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 76.26% .The receipt Share in Central Taxes and Grants from Centre for Haryana was 23.74% only whereas the States like Bihar, Odisha, Jharkhand, West Bengal, Uttar Pradesh, Madhya Pradesh, Rajasthan and Chhattisgarh received 75.69%, 54.25%, 58.35%, 52.98%, 53.19%, 48.25%, 41.40% and 45.75% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants.

### **2.8 (b) Special Category States**

In the special category States, the percentage of States' Own Tax Revenue and States' Own Non Tax Revenue to their total revenue receipts was less than 31% except Himachal Pradesh, Uttarakhand and Sikkim where it was 42.39%, 45.56% and 33.05% respectively. The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 54% to 75% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 82% to 93% except Sikkim where it was only 66.95%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2011-12 (R.E) are given in Table 2.8(a) & 2.8(b).

**Table 2.8 (a)**

**Revenue Receipts of States during 2011-12 (R.E.)**

(₹ in Crore)

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	53399.61	12230.85	65630.46	17803.19	13760.68	31563.87
	Bihar	12609.20	1036.54	13645.74	28805.50	13684.41	42489.91
	Chhattisgarh	10494.77	4537.18	15031.95	6517.23	6159.14	12676.37
	Goa	2526.81	2258.12	4784.93	701.82	566.31	1268.13
	Gujarat	41498.65	5718.40	47217.05	8023.76	7051.41	15075.17
	Haryana	21015.46	4522.61	25538.07	2765.11	5184.46	7949.57
	Jharkhand	7134.49	3608.66	10743.15	7393.30	7658.14	15051.44
	Karnataka	45775.03	3188.63	48963.66	11075.04	8358.88	19433.92
	Kerala	26446.29	2750.81	29197.10	6176.97	4213.78	10390.75
	Madhya Pradesh	25888.43	6991.20	32879.63	18786.47	11869.15	30655.62
	Maharashtra	86429.92	9903.24	96333.16	13318.6	15661.06	28979.66
	Odisha	13399.39	5000.00	18399.39	12010.01	9811.89	21821.90
	Punjab	20310.00	3751.53	24061.53	3521.01	3432.52	6953.53
	Rajasthan	24226.86	8658.25	32885.11	14977.04	8258.98	23236.02
	Tamil Nadu	59932.3	5542.57	65474.87	12714.95	7363.01	20077.96
	Uttar Pradesh	50866.44	13559.81	64426.25	51919.54	21276.3	73195.84
	West Bengal	24934.05	2872.50	27806.55	18587.81	12749.54	31337.35
	<b>Sub Total-I</b>	<b>526887.70</b>	<b>96130.9</b>	<b>623018.6</b>	<b>235097.35</b>	<b>157059.66</b>	<b>392157.01</b>
<b>Special Category</b>	Arunachal Pradesh	251.10	371.25	622.35	865.16	5163.27	6028.43
	Assam	7303.11	2708.02	10011.13	9572.77	13266.20	22838.97
	Himachal Pradesh	4280.30	1834.75	6115.05	2060.67	6248.93	8309.60
	Jammu & Kashmir	4790.60	1851.44	6642.04	3691.1	15224.74	18915.84
	Manipur	304.45	285.88	590.33	1143.21	4172.93	5316.14
	Meghalaya	588.39	391.35	979.74	1076.69	3545.74	4622.43
	Mizoram	180.31	241.18	421.49	709.73	2996.51	3706.24
	Nagaland	265.56	169.63	435.19	828.27	4582.85	5411.12
	Sikkim	251.85	1197.19	1449.04	611.66	2323.95	2935.61
	Tripura	781.65	162.10	943.75	1230.00	4225.97	5455.97
	Uttarakhand	5581.63	1043.95	6625.58	2839.17	5078.13	7917.30
		<b>Sub Total-II</b>	<b>24578.95</b>	<b>10256.74</b>	<b>34835.69</b>	<b>24628.43</b>	<b>66829.22</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>551466.65</b>	<b>106387.64</b>	<b>657854.29</b>	<b>259725.78</b>	<b>223888.88</b>	<b>483614.66</b>

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

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	54.94	12.58	67.52	18.32	14.16	32.48
	Bihar	22.46	1.85	24.31	51.31	24.38	75.69
	Chhattisgarh	37.88	16.37	54.25	23.52	22.23	45.75
	Goa	41.74	37.31	79.05	11.59	9.36	20.95
	Gujarat	66.62	9.18	75.80	12.88	11.32	24.20
	Haryana	62.76	13.51	76.26	8.26	15.48	23.74
	Jharkhand	27.66	13.99	41.65	28.66	29.69	58.35
	Karnataka	66.92	4.66	71.59	16.19	12.22	28.41
	Kerala	66.8	6.95	73.75	15.60	10.64	26.25
	Madhya Pradesh	40.75	11.00	51.75	29.57	18.68	48.25
	Maharashtra	68.97	7.90	76.87	10.63	12.50	23.13
	Odisha	33.31	12.43	45.75	29.86	24.39	54.25
	Punjab	65.48	12.10	77.58	11.35	11.07	22.42
	Rajasthan	43.17	15.43	58.60	26.69	14.72	41.40
	Tamil Nadu	70.05	6.48	76.53	14.86	8.61	23.47
	Uttar Pradesh	36.96	9.85	46.81	37.73	15.46	53.19
	West Bengal	42.16	4.86	47.02	31.43	21.56	52.98
	<b>Sub Total-I</b>	<b>51.9</b>	<b>9.47</b>	<b>61.37</b>	<b>23.16</b>	<b>15.47</b>	<b>38.63</b>
<b>Special Category</b>	Arunachal Pradesh	3.78	5.58	9.36	13.01	77.63	90.64
	Assam	22.23	8.24	30.48	29.14	40.38	69.52
	Himachal Pradesh	29.67	12.72	42.39	14.29	43.32	57.61
	Jammu & Kashmir	18.74	7.24	25.99	14.44	59.57	74.01
	Manipur	5.15	4.84	9.99	19.36	70.65	90.01
	Meghalaya	10.50	6.99	17.49	19.22	63.29	82.51
	Mizoram	4.37	5.84	10.21	17.19	72.59	89.79
	Nagaland	4.54	2.90	7.44	14.17	78.39	92.56
	Sikkim	5.74	27.3	33.05	13.95	53.00	66.95
	Tripura	12.21	2.53	14.75	19.22	66.03	85.25
	Uttarakhand	38.38	7.18	45.56	19.52	34.92	54.44
	<b>Sub Total-II</b>	<b>19.46</b>	<b>8.12</b>	<b>27.58</b>	<b>19.50</b>	<b>52.92</b>	<b>72.42</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>48.31</b>	<b>9.32</b>	<b>57.63</b>	<b>22.75</b>	<b>19.61</b>	<b>42.37</b>

## **2.9 2012-13 (B. E.)**

Out of the total revenue receipts of ₹ 1330977.72 crore estimated by all the States during 2012-13 (B.E.), 57.47% was estimated by States themselves, constituting 48.47% as States' own Tax Revenue and 9.01%, as States' Own Non-Tax Revenue. The remaining 42.53% was estimated to be received from the Centre in the form of Share in Central Taxes (22.70%) and Grants from Centre (19.82%).

### **2.9(a) Non-Special Category States**

In the non-special category States, the percentage of revenue receipts estimated by a State to its total revenue receipts was maximum in Goa (81.47%) followed by Tamil Nadu (77.04%), Haryana (75.83%), Punjab (76.54%), Gujarat (76.42%), Maharashtra (76.20%), Kerala (73.99%), Andhra Pradesh (68.39%) and Karnataka (67.53%). The revenue receipts estimated by the remaining States was more than 40% in all the non-special category States except Bihar (27.68%) and Jharkhand (39.15%). 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 (8.52%) in Haryana whereas it was 11.05% in Punjab, 11.50% in Maharashtra and 11.97% in Goa. Bihar received the maximum (48.68%) share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Goa (6.55%) whereas it was 8.02% in Tamil Nadu, 11.26% in Kerala, 11.43% in Gujarat, 12.29% in Maharashtra and 12.42% in Punjab whereas it was 14.65% in Haryana. The percentage share of Grants from Centre was maximum (34.63%) in Jharkhand.

The major share of revenue receipts in Haryana from States' Own Tax Revenue and States' Own Non-Tax Revenue was estimated to be 76.83%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 23.17% whereas States like Bihar, Jharkhand, Odisha, West Bengal and Uttar Pradesh, it was estimated to be 72.32%, 60.85%, 52.53%, 55.06% and 52.01% respectively of their revenue from the Centre in the form of Share in Central Taxes and Grants.

### **2.9 (b) Special Category States**

In the special category States, the percentage of States' own Tax Revenue and States' own Non-Tax Revenue to their total revenue receipts of a State was estimated to be less than 31% except Uttarakhand (44.49%) and Himachal Pradesh (43.20%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derive their revenue between 56% to 75% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 82% to 93% except Sikkim where it was 71.23%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2012-13 (B.E.) are given in Table 2.9(a) & 2.9(b).

**Table 2.9 (a)**

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

(₹ in Crore)

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	66022.49	13851.89	79874.38	21963.90	14948.68	36912.58
	Bihar	15695.31	3142.45	18837.76	33126.33	16083.77	49210.10
	Chhattisgarh	12175.60	5345.56	17521.16	7494.83	6362.66	13857.49
	Goa	3234.99	2495.73	5730.72	842.17	460.84	1303.01
	Gujarat	51231.22	6771.56	58002.78	9227.30	8673.30	17900.6
	Haryana	23873.28	4804.54	28677.82	3179.90	5470.25	8650.15
	Jharkhand	8734.49	3960.89	12695.38	8502.29	11227.9	19730.19
	Karnataka	51820.70	3192.82	55013.52	13093.70	13353.53	26447.23
	Kerala	32122.22	3495.41	35617.63	7103.46	5420.51	12523.97
	Madhya Pradesh	28311.96	7326.89	35638.85	21604.48	12670.18	34274.66
	Maharashtra	93294.82	10886.17	104180.99	15728.45	16802.25	32530.70
	Odisha	15610.28	5200.00	20810.28	13481.00	9551.46	23032.46
	Punjab	23842.00	5274.65	29116.65	4202.15	4724.56	8926.71
	Rajasthan	26832.31	8951.13	35783.44	17706.85	9656.53	27363.38
	Tamil Nadu	71460.54	6032.60	77493.14	15032.47	8064.29	23096.76
	Uttar Pradesh	62057.06	14173.82	76230.88	59528.34	23088.74	82617.08
	West Bengal	31222.26	3262.86	34485.12	21975.82	20282.45	42258.27
	<b>Sub Total-I</b>	<b>617541.53</b>	<b>108168.97</b>	<b>725710.5</b>	<b>273793.44</b>	<b>186841.90</b>	<b>460635.34</b>
<b>Special Category</b>	Arunachal Pradesh	285.71	421.17	706.88	994.93	4820.50	5815.43
	Assam	8009.24	3487.47	11496.71	11008.69	15157.45	26166.14
	Himachal Pradesh	5057.42	2002.59	7060.01	2372.8	6910.15	9282.95
	Jammu & Kashmir	5419.15	2118.09	7537.24	4244.77	18165.73	22410.50
	Manipur	325.51	385.83	711.34	1364.35	5670.74	7035.09
	Meghalaya	720.40	470.04	1190.44	1238.19	4546.79	5784.98
	Mizoram	190.42	229.43	419.85	813.71	3562.92	4376.63
	Nagaland	292.11	201.68	493.79	865.55	5162.36	6027.91
	Sikkim	353.34	1025.50	1378.84	723.15	2690.92	3414.07
	Tripura	893.45	178.30	1071.75	1380.00	4712.39	6092.39
	Uttarakhand	5980.25	1208.17	7188.42	3388.45	5582.07	8970.52
		<b>Sub Total-II</b>	<b>27527</b>	<b>11728.27</b>	<b>39255.27</b>	<b>28394.59</b>	<b>76982.02</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>645068.53</b>	<b>119897.24</b>	<b>764965.77</b>	<b>302188.03</b>	<b>263823.92</b>	<b>566011.95</b>

**Table 2.9 (b)**

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

State Category	State Name	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	56.53	11.86	68.39	18.81	12.80	31.61
	Bihar	23.07	4.62	27.68	48.68	23.64	72.32
	Chhattisgarh	38.80	17.04	55.84	23.89	20.28	44.16
	Goa	45.99	35.48	81.47	11.97	6.55	18.53
	Gujarat	67.50	8.92	76.42	12.16	11.43	23.58
	Haryana	63.96	12.87	76.83	8.52	14.65	23.17
	Jharkhand	26.94	12.22	39.15	26.22	34.63	60.85
	Karnataka	63.61	3.92	67.53	16.07	16.39	32.47
	Kerala	66.72	7.26	73.99	14.76	11.26	26.01
	Madhya Pradesh	40.50	10.48	50.98	30.90	18.12	49.02
	Maharashtra	68.24	7.96	76.20	11.50	12.29	23.80
	Odisha	35.61	11.86	47.47	30.75	21.79	52.53
	Punjab	62.67	13.86	76.54	11.05	12.42	23.46
	Rajasthan	42.49	14.18	56.67	28.04	15.29	43.33
	Tamil Nadu	71.04	6.00	77.04	14.94	8.02	22.96
	Uttar Pradesh	39.07	8.92	47.99	37.48	14.54	52.01
	West Bengal	40.68	4.25	44.94	28.64	26.43	55.06
	<b>Sub Total-I</b>	<b>52.05</b>	<b>9.12</b>	<b>61.17</b>	<b>23.08</b>	<b>15.75</b>	<b>38.83</b>
<b>Special Category</b>	Arunachal Pradesh	4.38	6.46	10.84	15.25	73.91	89.16
	Assam	21.27	9.26	30.53	29.23	40.25	69.47
	Himachal Pradesh	30.95	12.25	43.20	14.52	42.28	56.80
	Jammu & Kashmir	18.10	7.07	25.17	14.17	60.66	74.83
	Manipur	4.20	4.98	9.18	17.61	73.20	90.82
	Meghalaya	10.33	6.74	17.07	17.75	65.18	82.93
	Mizoram	3.97	4.78	8.75	16.96	74.28	91.25
	Nagaland	4.48	3.09	7.57	13.27	79.16	92.43
	Sikkim	7.37	21.40	28.77	15.09	56.14	71.23
	Tripura	12.47	2.49	14.96	19.26	65.78	85.04
	Uttarakhand	37.01	7.48	44.49	20.97	34.54	55.51
		<b>Sub Total-II</b>	<b>19.03</b>	<b>8.11</b>	<b>27.14</b>	<b>19.63</b>	<b>53.23</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>48.47</b>	<b>9.01</b>	<b>57.47</b>	<b>22.70</b>	<b>19.82</b>	<b>42.53</b>



## Per Capita Revenue Receipts

### 2.10 2010-11 (Accounts)

#### 2.10 (a) Non- Special Category States

In the non- special category States, the maximum per capita revenue receipts from states' sources during 2010-11 (Accounts) was in Goa (₹ 25930.29) followed by Punjab (₹ 8028.39), Haryana (₹7988.66), Tamil Nadu (₹ 7791.03), Maharashtra (₹ 7433.22), Karnataka (₹ 7066.12), Gujarat (₹ 7027.88), Kerala (₹ 6855.79) and Chhattisgarh (₹ 5328.00). Bihar with ₹ 1116.81 was at minimum level. The per capita State's own Tax Revenue was maximum in Goa (₹12585.59) followed by Tamil Nadu (₹ 7099.88), Maharashtra (₹ 6698.84), Haryana (₹ 6636.51), Karnataka (₹ 6498.84), Kerala (₹ 6296.14) and Gujrat (₹ 6190.57). Bihar with ₹ 1015.42 was at minimum level whereas it was ₹ 1906.48 in Jharkhand. The per capita State's own Non- Tax Revenue was maximum in Goa (₹ 13344.71) followed by Punjab (₹ 1931.22) and Chhattisgarh (₹ 1591.42). Bihar with ₹101.39 was at minimum level whereas it was ₹ 266.87 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (₹ 3436.65) followed by Odisha (₹ 2585.43), Bihar (₹ 2466.91), Chhattisgarh (₹ 2251.12), Madhya Pradesh (₹2181.10), Uttar Pradesh (₹ 2168.53), Jharkhand (₹ 2025.47), Andhra Pradesh (₹1805.30), West Bengal (₹ 1788.67) and Tamil Nadu (₹ 1621.69). The per capita share in Central Taxes for Haryana was ₹ 909.78. The per capita share received from Central Grants of all the non special category States ranged from ₹ 754.78 in Gujarat to ₹ 2644.53 in Goa whereas the Haryana's share was ₹ 1205.78.

#### 2.10 (b) Special Category States

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita share in Central Taxes and Grants amounting to ₹ 4836.11, ₹ 10842.53, ₹ 15092.28 and ₹ 6590.54 respectively. In small States with a population of less than 40 lakhs, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 38974.75) and minimum in Tripura (₹ 12262.42).

The details of per capita revenue receipts of States during 2010-11 (Accounts) is given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

Table 2.10

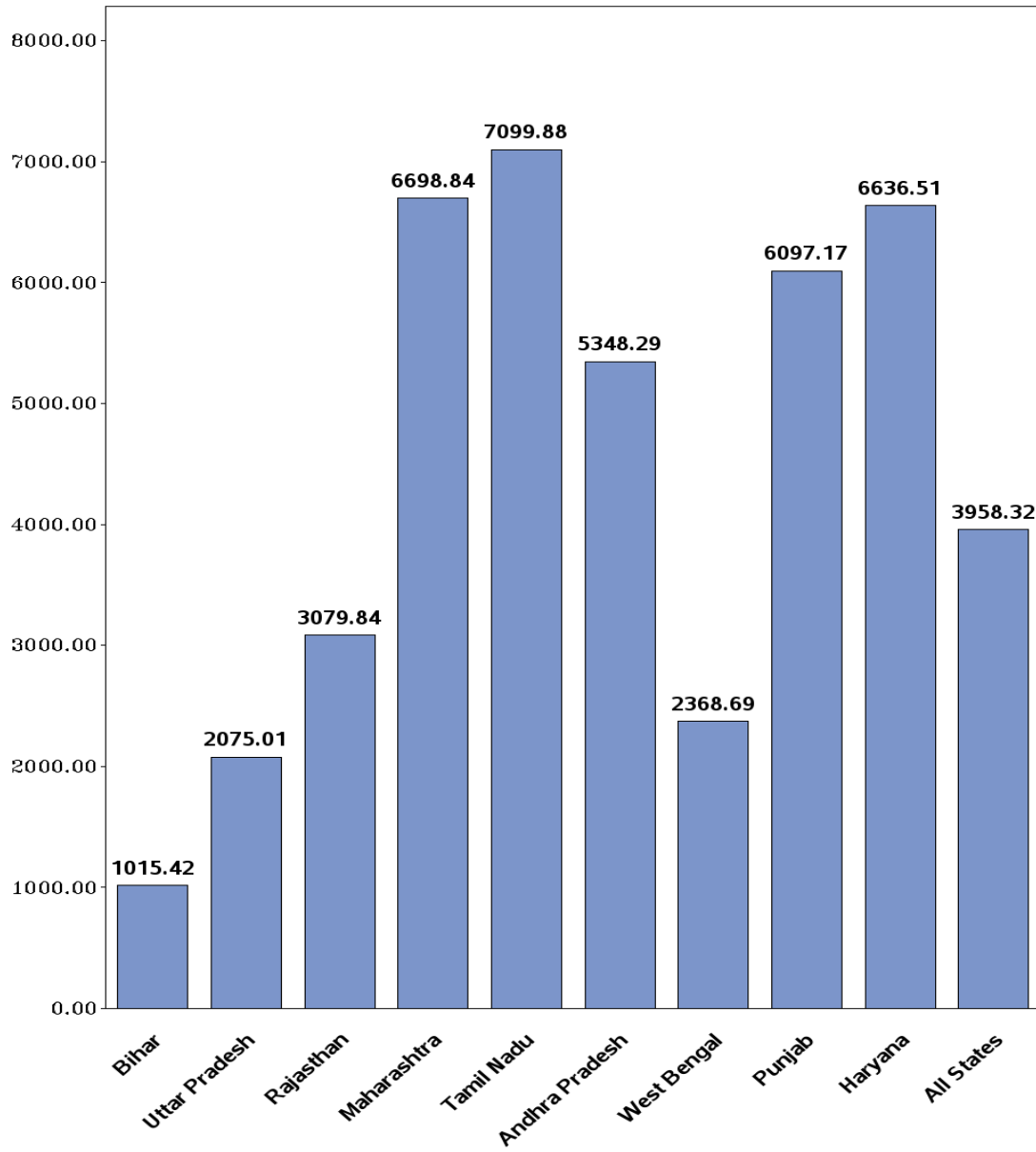
## Per Capita Revenue Receipts of States during 2010-11 (Accounts)

(in ₹)

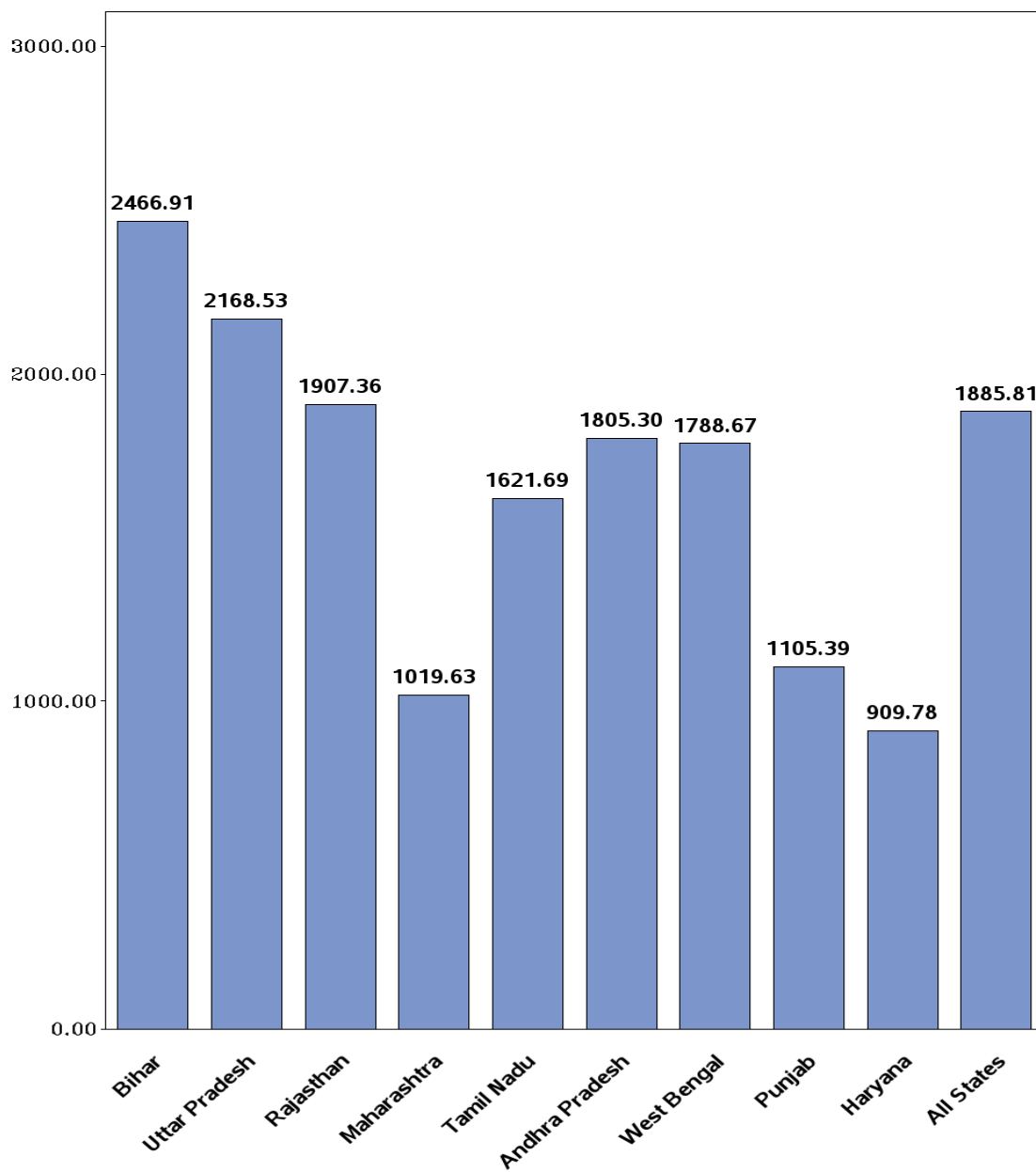
State Category	State Name	Population* (in Crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category	Andhra Pradesh	8.44	5348.29	1270.11	6618.4	1805.3	1173.02	2978.32	9596.72
	Bihar	9.72	1015.42	101.39	1116.81	2466.91	997.79	3464.71	4581.51
	Chhattisgarh	2.41	3736.58	1591.42	5328.00	2251.12	1848.09	4099.21	9427.20
	Goa	0.17	12585.59	13344.71	25930.29	3436.65	2644.53	6081.18	32011.47
	Gujarat	5.87	6190.57	837.31	7027.88	1137.89	754.78	1892.67	8920.55
	Haryana	2.53	6636.51	1352.15	7988.66	909.78	1205.78	2115.56	10104.22
	Jharkhand	3.13	1906.48	999.88	2906.37	2025.47	1490.45	3515.91	6422.28
	Karnataka	5.92	6498.84	567.28	7066.12	1605.8	1160.22	2766.02	9832.13
	Kerala	3.45	6296.14	559.65	6855.79	1490.39	636.7	2127.09	8982.89
	Madhya Pradesh	7.17	2987.36	797.74	3785.09	2181.1	1265.91	3447.01	7232.10
	Maharashtra	11.20	6698.84	734.38	7433.22	1019.63	999.63	2019.26	9452.48
	Odisha	4.06	2756.82	1177.43	3934.25	2585.43	1676.42	4261.85	8196.10
	Punjab	2.76	6097.17	1931.22	8028.39	1105.39	869.29	1974.68	10003.07
	Rajasthan	6.74	3079.84	933.85	4013.69	1907.36	893.22	2800.59	6814.27
	Tamil Nadu	6.73	7099.88	691.15	7791.03	1621.69	1016.35	2638.04	10429.07
	Uttar Pradesh	19.93	2075.01	560.77	2635.79	2168.53	774.39	2942.93	5578.71
West Bengal	8.92	2368.69	266.87	2635.57	1788.67	874.44	2663.11	5298.68	
	<b>Sub Total-I</b>	<b>109.15</b>	<b>4039.73</b>	<b>761.53</b>	<b>4801.26</b>	<b>1820.83</b>	<b>1019.57</b>	<b>2840.39</b>	<b>7641.66</b>
Special Category	Arunachal Pradesh	0.12	1791.42	4417.83	6209.25	6001.67	32973.08	38974.75	45184.00
	Assam	3.04	1950.61	780.70	2731.31	2621.25	2214.85	4836.11	7567.41
	Himachal Pradesh	0.68	5356.46	2493.10	7849.56	2522.57	8319.96	10842.53	18692.09
	Jammu & Kashmir	1.17	2976.56	934.28	3910.85	2621.35	12470.93	15092.28	19003.13
	Manipur	0.24	1112.71	1082.79	2195.5	4127.38	16301.83	20429.21	22624.71
	Meghalaya	0.26	2197.92	1159.73	3357.65	3447.19	9581.62	13028.81	16386.46
	Mizoram	0.10	1300.60	1467.10	2767.70	5907.80	25071.5	30979.30	33747.00
	Nagaland	0.22	1033.27	832.45	1865.73	3133.91	17727.59	20861.50	22727.23
	Sikkim	0.06	4648.00	18962.5	23610.5	8760.50	18417.00	27177.50	50788.00
	Tripura	0.36	1728.75	366.08	2094.83	3117.67	9144.75	12262.42	14357.25
	Uttrakhand	0.99	4449.97	684.91	5134.88	2484.92	4105.62	6590.54	11725.41
	<b>Sub Total-II</b>	<b>7.24</b>	<b>2730.99</b>	<b>1178.28</b>	<b>3909.27</b>	<b>2865.51</b>	<b>7211.47</b>	<b>10076.98</b>	<b>13986.25</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>116.39</b>	<b>3958.32</b>	<b>787.46</b>	<b>4745.78</b>	<b>1885.81</b>	<b>1404.73</b>	<b>3290.54</b>	<b>8036.32</b>

\* Projected Population as on 1st October, 2010 based on 2001 Census.

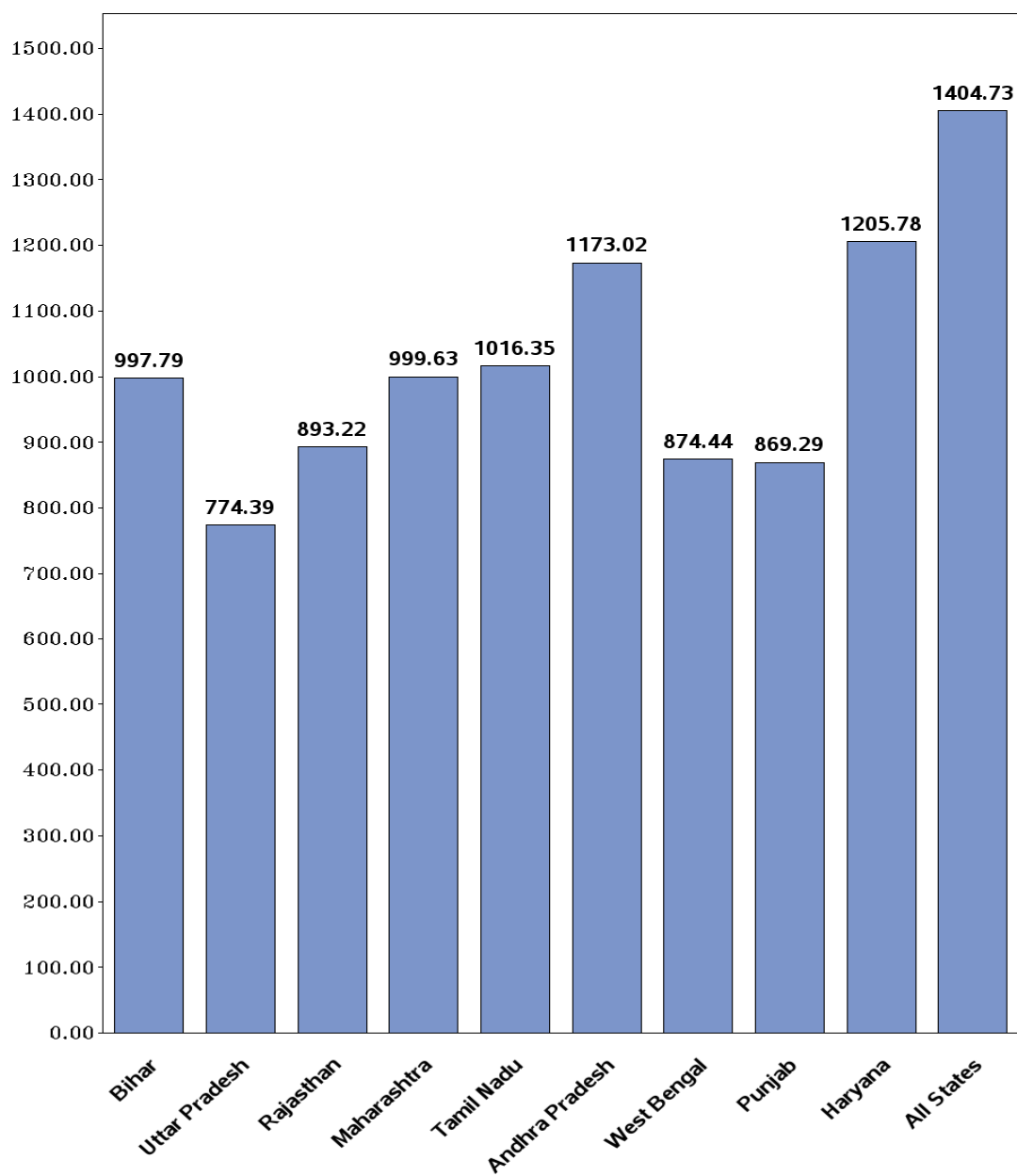
**Per Capita States' Own Tax Revenue of Selected States  
during 2010-11 (Accounts) (in ₹)**



**Per Capita Share in Central Taxes of Selected States  
during 2010-11 (Accounts) (In ₹)**



**Per Capita Grants from Centre of Selected States  
during 2010-11 (Accounts) (in ₹)**



## **2.11 2011-12 (R. E.)**

### **2.11 (a) Non-Special Category States**

In the non- special category States, the maximum per capita revenue receipts from States' sources during 2011-12 (R.E.) was in Goa (₹ 26582.94) followed by Haryana (₹ 9936.99), Tamil Nadu (₹ 9671.32), Punjab (₹ 8624.20), Maharashtra (₹ 8480.03), Kerala (₹ 8414.15), Karnataka (₹ 8187.90) and Gujarat (₹ 7935.64). Bihar with ₹ 1385.35 was at minimum level whereas it was ₹ 3089.62 in West Bengal. The per capita State's own Tax Revenue was maximum in Goa (₹14037.83) followed by Tamil Nadu (₹ 8852.63), Haryana (₹ 8177.22), Karnataka (₹ 7654.69) and Kerala (₹ 7621.41). Bihar with ₹ 1280.12 was at minimum level whereas it was ₹2250.63 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (₹ 12545.11) followed by Chhattisgarh (₹ 1851.91), Haryana (₹ 1759.77), Andhra Pradesh (₹ 1435.55) and Punjab (₹ 1344.63). Bihar with ₹ 105.23 was at minimum level whereas it was ₹ 319.17 in West Bengal. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities was run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (₹ 3899.00) followed by Odisha (₹ 2929.27), Bihar (₹ 2924.42), Chhattisgarh (₹ 2660.09), Madhya Pradesh (₹ 2577.02), Uttar Pradesh (₹ 2560.14), Jharkhand (₹ 2332.27), Rajasthan (₹ 2186.43) and Andhra Pradesh (₹ 2089.58). The per capita share in Central Taxes for Haryana was ₹ 1075.92. The per capita share received from Central grants of all the non special category States ranged from ₹ 1049.13 in Uttar Pradesh to ₹ 3146.17 in Goa whereas Haryana's share was ₹ 2017.30.

### **2.11 (b) Special Category States**

The special category States received major share of revenue from the Centre in the form of Share in Central Taxes and Grants. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Share in Central Taxes and Grants from the Centre amounting to ₹ 7415.25, ₹ 12220.00, ₹ 16030.37 and ₹ 7917.30 respectively. In small State with a population of less than 40 lakhs, the per capita Share in Central Taxes and Central Grants was maximum in Arunachal Pradesh (₹ 50236.92) and minimum in Tripura (₹ 15155.47).

The details of per capita revenue receipts of States during 2011-12 (R.E) is given in Table 2.11. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

Table 2.11

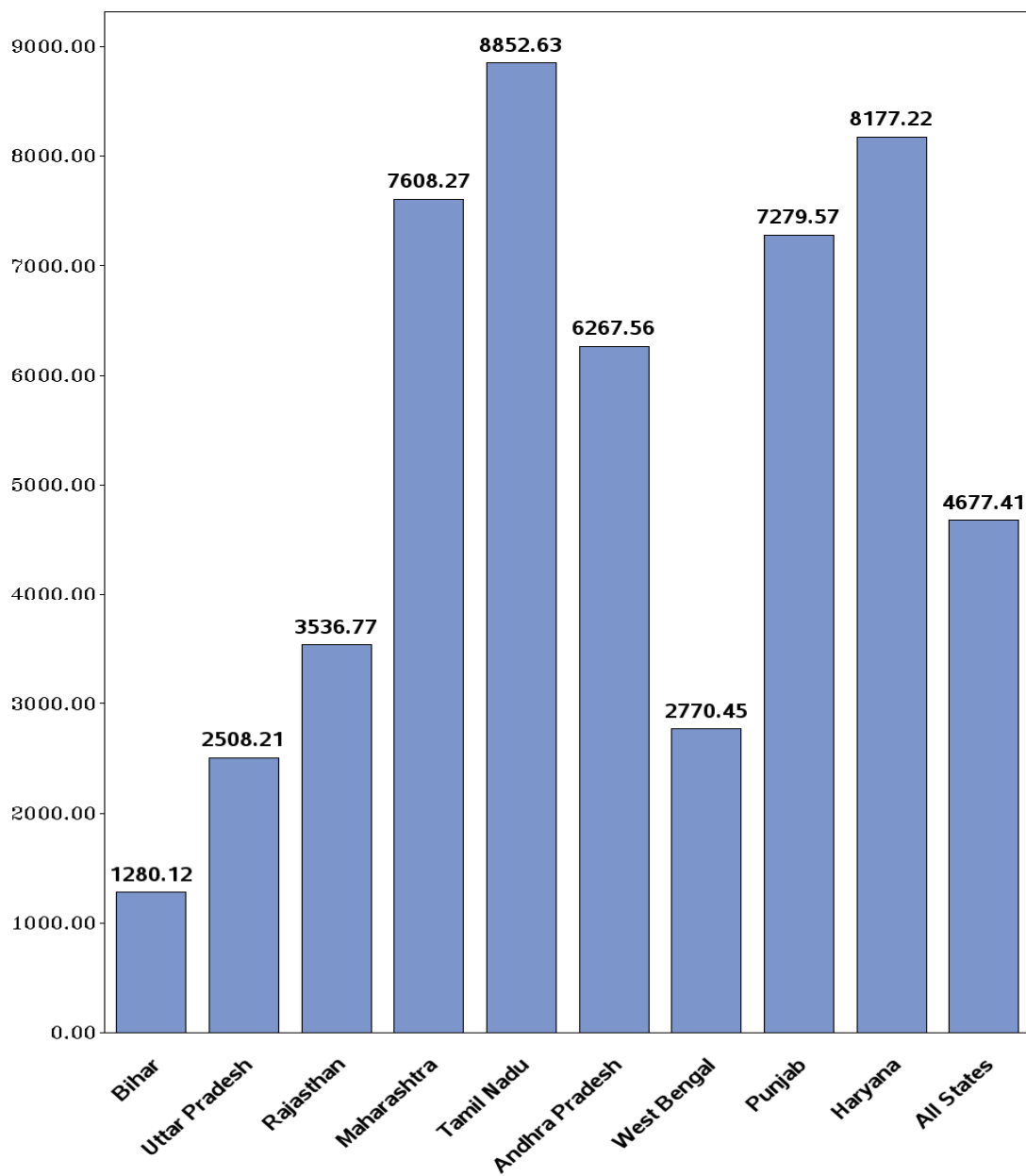
## Per Capita Revenue Receipts of States during 2011-12 (R.E.)

(in ₹)

State Category	State Name	Population* (in Crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category	Andhra Pradesh	8.52	6267.56	1435.55	7703.11	2089.58	1615.1	3704.68	11407.79
	Bihar	9.85	1280.12	105.23	1385.35	2924.42	1389.28	4313.7	5699.05
	Chhattisgarh	2.45	4283.58	1851.91	6135.49	2660.09	2513.93	5174.03	11309.52
	Goa	0.18	14037.83	12545.11	26582.94	3899	3146.17	7045.17	33628.11
	Gujarat	5.95	6974.56	961.08	7935.64	1348.53	1185.11	2533.64	10469.28
	Haryana	2.57	8177.22	1759.77	9936.99	1075.92	2017.3	3093.22	13030.21
	Jharkhand	3.17	2250.63	1138.38	3389.01	2332.27	2415.82	4748.09	8137.09
	Karnataka	5.98	7654.69	533.22	8187.9	1852.01	1397.81	3249.82	11437.72
	Kerala	3.47	7621.41	792.74	8414.15	1780.11	1214.35	2994.45	11408.6
	Madhya Pradesh	7.29	3551.22	959.01	4510.24	2577.02	1628.14	4205.16	8715.4
	Maharashtra	11.36	7608.27	871.76	8480.03	1172.41	1378.61	2551.03	11031.06
	Odisha	4.10	3268.14	1219.51	4487.66	2929.27	2393.14	5322.41	9810.07
	Punjab	2.79	7279.57	1344.63	8624.2	1262.01	1230.29	2492.3	11116.51
	Rajasthan	6.85	3536.77	1263.98	4800.75	2186.43	1205.69	3392.12	8192.87
	Tamil Nadu	6.77	8852.63	818.7	9671.32	1878.13	1087.59	2965.73	12637.05
	Uttar Pradesh	20.28	2508.21	668.63	3176.84	2560.14	1049.13	3609.26	6786.1
West Bengal	9.00	2770.45	319.17	3089.62	2065.31	1416.62	3481.93	6571.54	
	<b>Sub Total-I</b>	<b>110.58</b>	<b>4764.76</b>	<b>869.33</b>	<b>5634.1</b>	<b>2126.04</b>	<b>1420.33</b>	<b>3546.36</b>	<b>9180.46</b>
Special Category	Arunachal Pradesh	0.12	2092.5	3093.75	5186.25	7209.67	43027.25	50236.92	55423.17
	Assam	3.08	2371.14	879.23	3250.37	3108.04	4307.21	7415.25	10665.62
	Himachal Pradesh	0.68	6294.56	2698.16	8992.72	3030.4	9189.6	12220	21212.72
	Jammu & Kashmir	1.18	4059.83	1569.02	5628.85	3128.05	12902.32	16030.37	21659.22
	Manipur	0.25	1217.80	1143.52	2361.32	4572.84	16691.72	21264.56	23625.88
	Meghalaya	0.26	2263.04	1505.19	3768.23	4141.12	13637.46	17778.58	21546.81
	Mizoram	0.10	1803.10	2411.8	4214.9	7097.3	29965.1	37062.4	41277.3
	Nagaland	0.23	1154.61	737.52	1892.13	3601.17	19925.43	23526.61	25418.74
	Sikkim	0.06	4197.50	19953.17	24150.67	10194.33	38732.5	48926.83	73077.5
	Tripura	0.36	2171.25	450.28	2621.53	3416.67	11738.81	15155.47	17777
	Uttrakhand	1.00	5581.63	1043.95	6625.58	2839.17	5078.13	7917.3	14542.88
	<b>Sub Total-II</b>	<b>7.32</b>	<b>3357.78</b>	<b>1401.19</b>	<b>4758.97</b>	<b>3364.54</b>	<b>9129.67</b>	<b>12494.21</b>	<b>17253.19</b>
<b>All States</b>	<b>Total (I+II) All States</b>	<b>117.90</b>	<b>4677.41</b>	<b>902.35</b>	<b>5579.76</b>	<b>2202.93</b>	<b>1898.97</b>	<b>4101.91</b>	<b>9681.67</b>

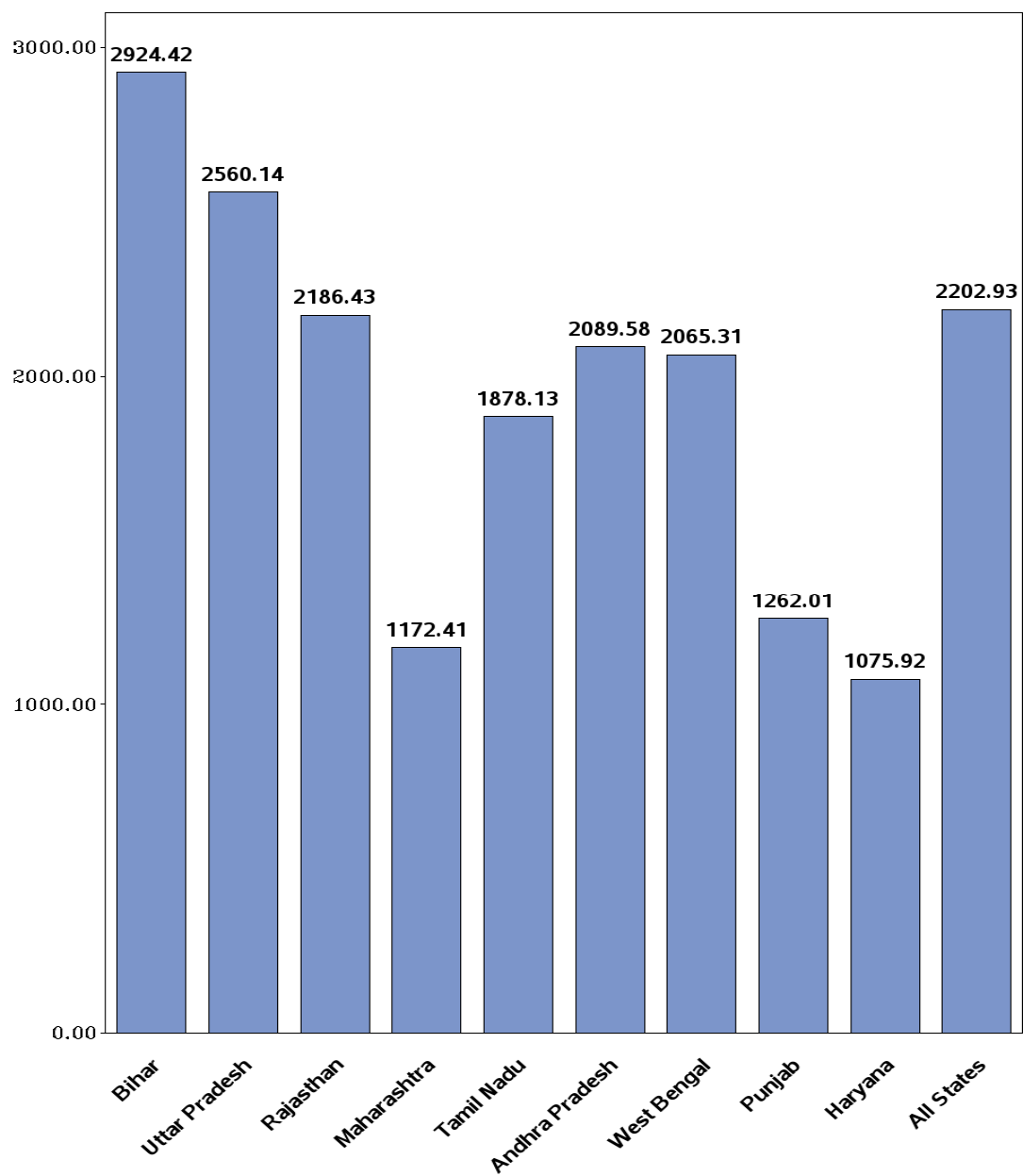
\* Projected Population as on 1st October, 2011 based on 2001 Census.

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

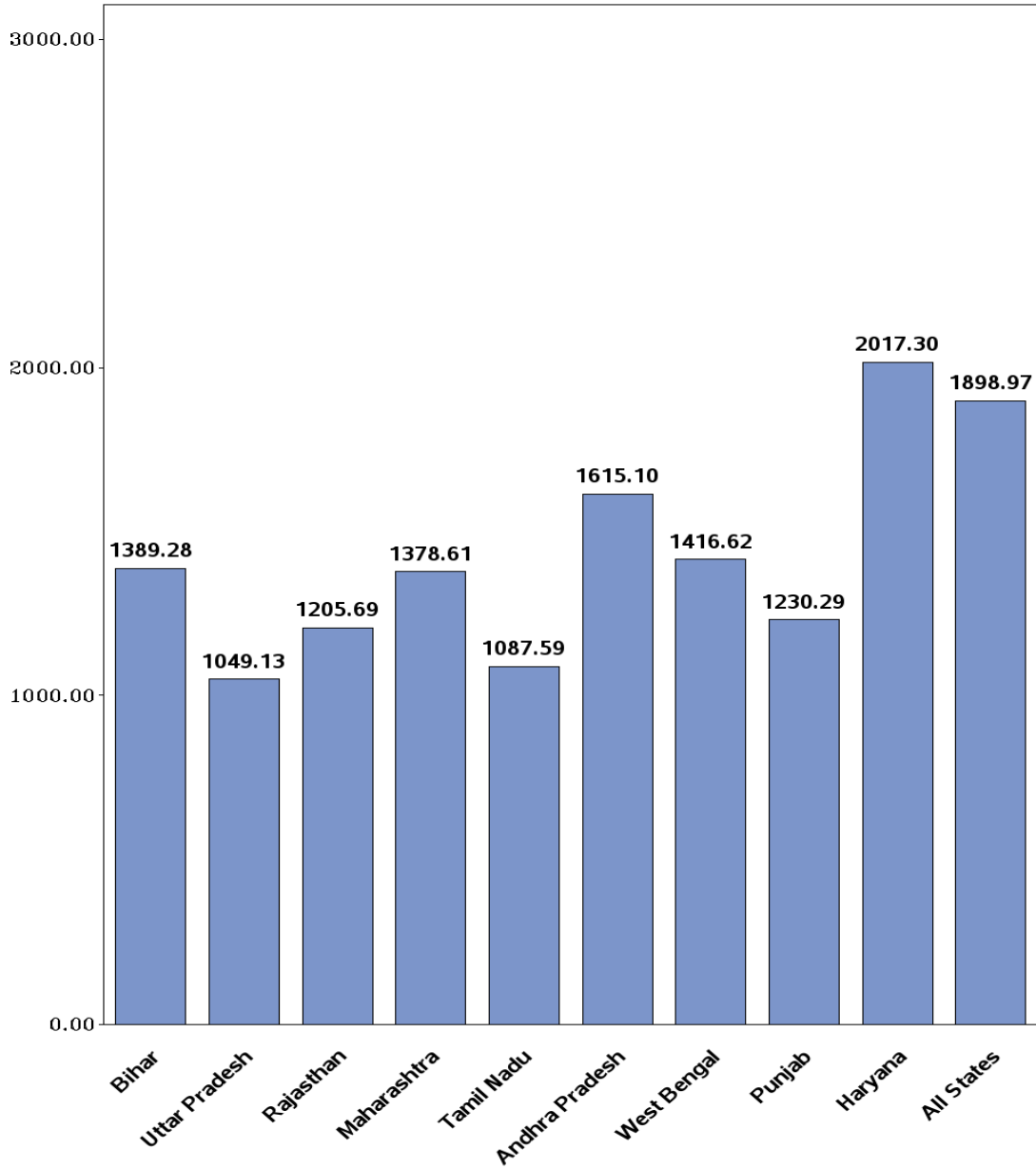




**Per Capita Share in Central Taxes of Selected States  
during 2011-12 (R.E.) (in ₹)**



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



## **2.12 2012-13 (B. E.)**

### **2.12 (a) Non-Special Category States**

In the non-special category States, the per capita revenue receipts from state sources during 2012-13 (B.E) was estimated to be maximum in Goa (₹ 31837.33) followed by Tamil Nadu (₹ 11379.32), Haryana (₹ 10700.68), Punjab (₹ 10325.05), Kerala (₹ 10176.47), Gujarat (₹ 9619.03) and Andhra Pradesh (₹ 9298.53). Bihar with ₹ 1887.55 was estimated at minimum level whereas it was estimated to be ₹ 3695.15 in Uttar Pradesh. The per capita State's Own Tax Revenue was estimated as maximum in Goa (₹ 17972.17) followed by Tamil Nadu (₹ 10493.47), Kerala (₹ 9177.78), Haryana (₹ 8907.94), Karnataka (₹ 8579.59), Gujarat (₹ 8496.06), Punjab (₹ 8454.61) and Maharashtra (₹ 8105.54). Bihar with ₹ 1572.68 was estimated at minimum level whereas it was estimated to be ₹ 2712.57 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (₹ 13865.17) followed by Chhattisgarh (₹ 2155.47), Punjab (₹ 1870.44), Haryana (₹ 1792.74) and Andhra Pradesh (₹ 1612.56). Bihar with ₹ 314.87 was estimated at minimum level whereas it was estimated ₹ 359.35 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated to be maximum in Goa (₹ 4678.72) followed by Bihar (₹3319.27), Odisha (₹3264.16), Chhattisgarh (₹3022.11), Madhya Pradesh (₹ 2919.52), Uttar Pradesh (₹ 2885.52), Jharkhand (₹ 2640.46), Andhra Pradesh (₹ 2556.42) and Rajasthan (₹ 2547.75). The per Capita Share in Central Taxes for Haryana was estimated at ₹ 1186.53. The per Capita Grants from Centre ranged from ₹ 1119.18 in Uttar Pradesh to ₹ 3486.93 in Jharkhand whereas Haryana's share was estimated at ₹ 2041.14.

### **2.12 (b) Special Category States**

The special category States received major share of per capita revenue from the Centre in the form of Share in Central Taxes and Grants from the Centre. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to receive per capita Share in Central Taxes and Central Grants amounting to ₹ 8386.58, ₹ 13453.55, ₹ 18675.42 and ₹ 8794.63 respectively. In small States with a population of less than 40 lakhs, the per capita Share in Central Taxes and Central Grants was maximum in Sikkim (₹ 56901.17) and minimum in Tripura (₹ 16465.92).

The details of per capita revenue receipts of States during 2012-13 (B.E) is given in Table 2.12. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

Table 2.12

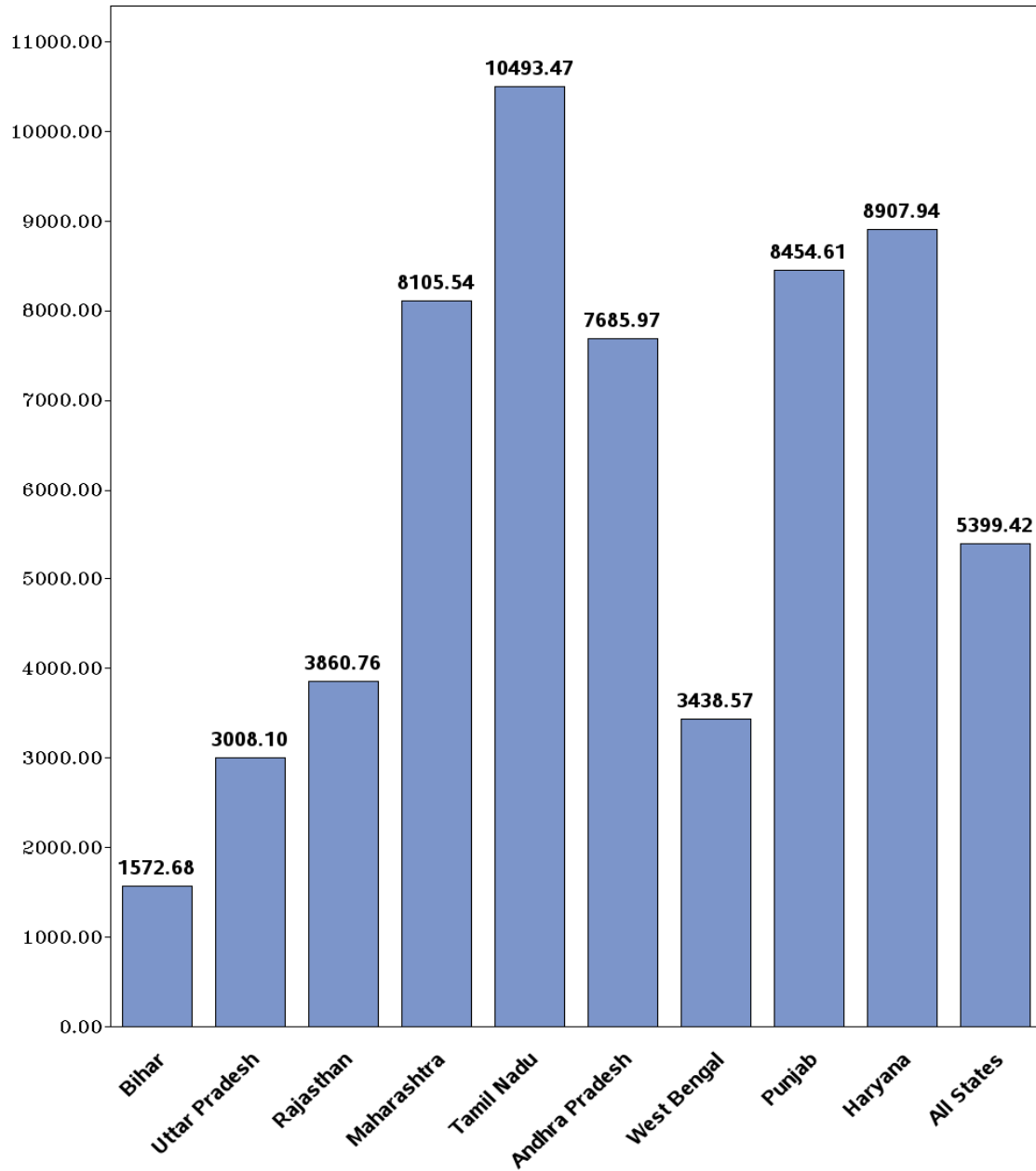
## Per Capita Revenue Receipts of States during 2012-13 (B.E.)

(in ₹)

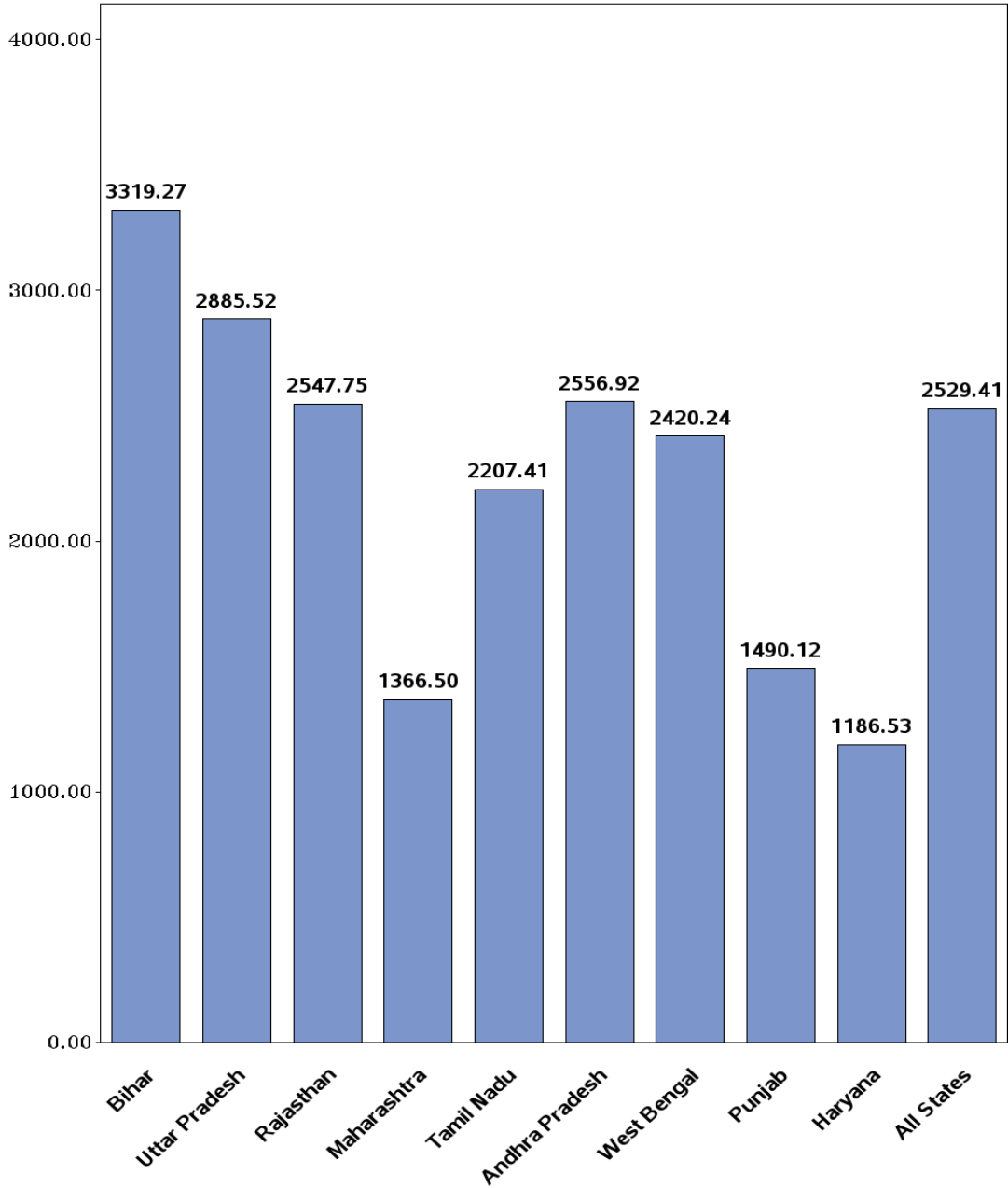
State Category	State Name	Population* (in Crore)	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
Non-Special Category	Andhra Pradesh	8.59	7685.97	1612.56	9298.53	2556.92	1740.24	4297.16	13595.69
	Bihar	9.98	1572.68	314.87	1887.55	3319.27	1611.60	4930.87	6818.42
	Chhattisgarh	2.48	4909.52	2155.47	7064.98	3022.11	2565.59	5587.70	12652.68
	Goa	0.18	17972.17	13865.17	31837.33	4678.72	2560.22	7238.94	39076.28
	Gujarat	6.03	8496.06	1122.98	9619.03	1530.23	1438.36	2968.59	12587.63
	Haryana	2.68	8907.94	1792.74	10700.68	1186.53	2041.14	3227.67	13928.35
	Jharkhand	3.22	2712.57	1230.09	3942.66	2640.46	3486.93	6127.39	10070.05
	Karnataka	6.04	8579.59	528.61	9108.2	2167.83	2210.85	4378.68	13486.88
	Kerala	3.50	9177.78	998.69	10176.47	2029.56	1548.72	3578.28	13754.74
	Madhya Pradesh	7.40	3825.94	990.12	4816.06	2919.52	1712.19	4631.71	9447.77
	Maharashtra	11.51	8105.54	945.8	9051.35	1366.5	1459.80	2826.3	11877.64
	Odisha	4.13	3779.73	1259.08	5038.81	3264.16	2312.70	5576.87	10615.68
	Punjab	2.82	8454.61	1870.44	10325.05	1490.12	1675.38	3165.5	13490.55
	Rajasthan	6.95	3860.76	1287.93	5148.7	2547.75	1389.43	3937.18	9085.87
	Tamil Nadu	6.81	10493.47	885.84	11379.32	2207.41	1184.18	3391.59	14770.91
	Uttar Pradesh	20.63	3008.1	687.05	3695.15	2885.52	1119.18	4004.71	7699.85
West Bengal	9.08	3438.57	359.35	3797.92	2420.24	2233.75	4653.99	8451.92	
	<b>Sub Total-I</b>	<b>112.03</b>	<b>5512.29</b>	<b>965.54</b>	<b>6477.82</b>	<b>2443.93</b>	<b>1667.78</b>	<b>4111.71</b>	<b>10589.54</b>
Special Category	Arunachal Pradesh	0.13	2197.77	3239.77	5437.54	7653.31	37080.77	44734.08	50171.62
	Assam	3.12	2567.06	1117.78	3684.84	3528.43	4858.16	8386.58	12071.43
	Himachal Pradesh	0.69	7329.59	2902.3	10231.90	3438.84	10014.71	13453.55	23685.45
	Jammu & Kashmir	1.20	4515.96	1765.08	6281.03	3537.31	15138.11	18675.42	24956.45
	Manipur	0.25	1302.04	1543.32	2845.36	5457.4	22682.96	28140.36	30985.72
	Meghalaya	0.27	2668.15	1740.89	4409.04	4585.89	16839.96	21425.85	25834.89
	Mizoram	0.10	1904.20	2294.3	4198.50	8137.1	35629.2	43766.3	47964.8
	Nagaland	0.23	1270.04	876.87	2146.91	3763.26	22445.04	26208.3	28355.22
	Sikkim	0.06	5889.00	17091.67	22980.67	12052.5	44848.67	56901.17	79881.83
	Tripura	0.37	2414.73	481.89	2896.62	3729.73	12736.19	16465.92	19362.54
	Uttrakhand	1.02	5862.99	1184.48	7047.47	3322.01	5472.62	8794.63	15842.1
	<b>Sub Total-II</b>	<b>7.44</b>	<b>3699.87</b>	<b>1576.38</b>	<b>5276.25</b>	<b>3816.48</b>	<b>10347.05</b>	<b>14163.52</b>	<b>19439.77</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>119.47</b>	<b>5399.42</b>	<b>1003.58</b>	<b>6402.99</b>	<b>2529.41</b>	<b>2208.29</b>	<b>4737.69</b>	<b>11140.69</b>

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

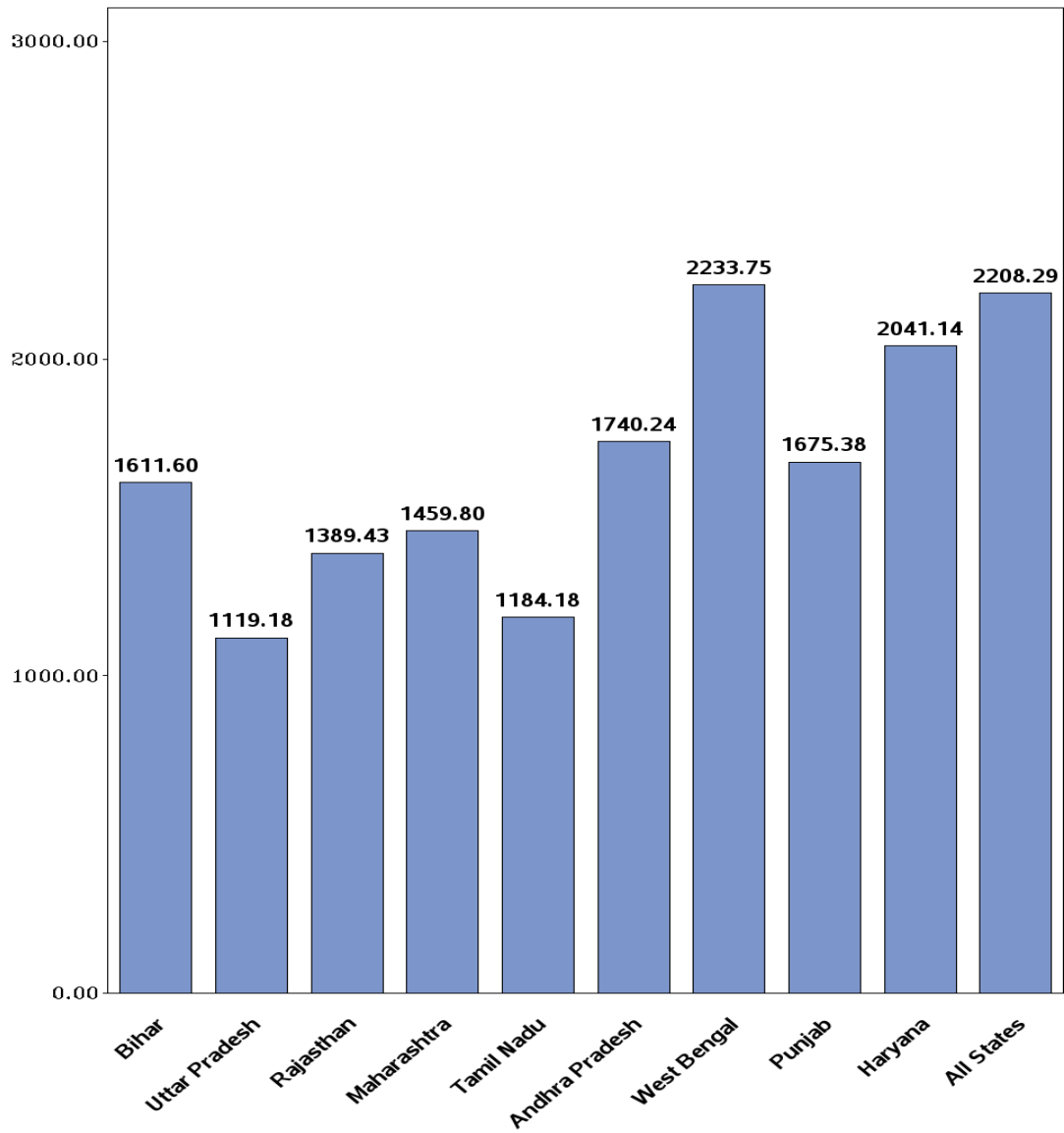
**Per Capita States' Own Tax Revenue of Selected States  
during 2012-13 (B.E.) (in ₹)**



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



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



## **Per Capita Total Receipts (Revenue+Capital Components)**

### **2.13 2010-11 (Accounts)**

#### **2.13 (a) Non- Special Category States**

In the non- special category States, the maximum per capita total receipts during 2010-11 (Accounts) was in Goa (₹ 35247.94) followed by Haryana (₹ 12520.30), Tamil Nadu (₹ 12207.01), Punjab (₹ 12024.58), Gujarat (₹ 11175.76), Maharashtra (₹ 10936.73) and Andhra Pradesh (₹ 10901.66). Bihar with ₹ 4978.04 was at minimum level whereas it was ₹ 6306.07 in Uttar Pradesh.

#### **2.13 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 7945.72, ₹ 21069.72, ₹ 20093.49 and ₹ 13738.33 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was ₹ 46272.83, ₹ 23393.75, ₹ 17319.38, ₹ 36722.00, ₹ 23656.82, ₹ 51164.50 and ₹ 15332.75 respectively.

The State wise details of revenue receipts, capital receipts & per capita total receipts during 2010-2011 (Accounts) are given in table 2.13.

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



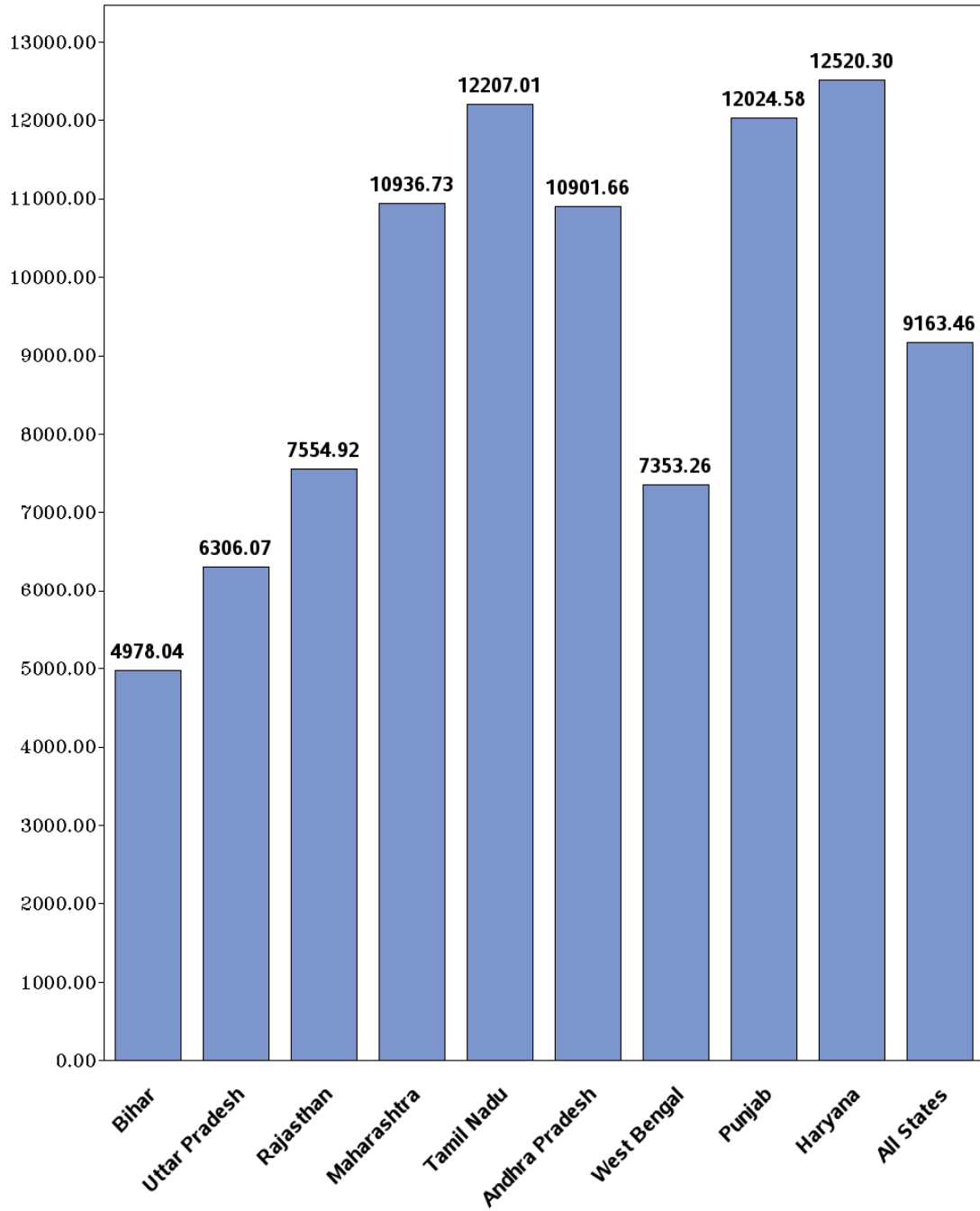
**Table 2.13**

**Per Capita total Receipts (Rev. + Capital) of States during 2010-11 (Accounts)**

State Category	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts* (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>	Andhra Pradesh	80996.31	11013.67	92009.98	10901.66
	Bihar	44532.32	3854.25	48386.57	4978.04
	Chhattisgarh	22719.56	668.06	23387.62	9704.41
	Goa	5441.95	550.2	5992.15	35247.94
	Gujarat	52363.64	13238.08	65601.72	11175.76
	Haryana	25563.67	6112.7	31676.37	12520.3
	Jharkhand	20101.74	1329.43	21431.17	6847.02
	Karnataka	58206.23	4139.8	62346.03	10531.42
	Kerala	30990.96	5282.71	36273.67	10514.11
	Madhya Pradesh	51854.18	5328.89	57183.07	7975.32
	Maharashtra	105867.8	16623.54	122491.34	10936.73
	Odisha	33276.15	217.83	33493.98	8249.75
	Punjab	27608.47	5579.38	33187.85	12024.58
	Rajasthan	45928.21	4991.93	50920.14	7554.92
	Tamil Nadu	70187.63	11965.53	82153.16	12207.01
	Uttar Pradesh	111183.77	14496.16	125679.93	6306.07
	West Bengal	47264.2	18326.85	65591.05	7353.26
	<b>Sub Total-I</b>	<b>834086.79</b>	<b>123719.01</b>	<b>957805.8</b>	<b>8775.13</b>
<b>Special Category</b>	Arunachal Pradesh	5422.08	130.66	5552.74	46272.83
	Assam	23004.94	1150.04	24154.98	7945.72
	Himachal Pradesh	12710.62	1616.79	14327.41	21069.72
	Jammu & Kashmir	22233.66	1275.72	23509.38	20093.49
	Manipur	5429.93	184.57	5614.5	23393.75
	Meghalaya	4260.48	242.56	4503.04	17319.38
	Mizoram	3374.70	297.50	3672.20	36722.00
	Nagaland	4999.99	204.51	5204.5	23656.82
	Sikkim	3047.28	22.59	3069.87	51164.5
	Tripura	5168.61	351.18	5519.79	15332.75
	Uttrakhand	11608.16	1992.79	13600.95	13738.33
	<b>Sub Total-II</b>	<b>101260.45</b>	<b>7468.91</b>	<b>108729.36</b>	<b>15017.87</b>
<b>All States</b>	<b>Total(I+II)</b>	<b>935347.24</b>	<b>131187.92</b>	<b>1066535.16</b>	<b>9163.46</b>

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

**Per Capita total Receipts of Selected States  
during 2010-11 (Accounts) (in ₹)**



## **Per Capita total Receipts (Revenue+Capital Components)**

### **2.14 2011-12 (R. E.)**

#### **2.14 (a) Non- Special Category States**

In the non- special category States, the maximum per capita total receipts during 2011-12 (R.E.) was in Goa (₹ 36183.67) followed by Haryana (₹ 15529.70), Tamil Nadu (₹ 15087.17), Kerala (₹ 13759.51), Punjab (₹ 13743.62), Andhra Pradesh (₹ 13403.22), Chhattisgarh (₹ 12859.78), Maharashtra (₹ 12826.01) and Gujarat (₹ 12818.11). Bihar with ₹ 6326.51 was at minimum level whereas it was ₹ 7575.51 in Uttar Pradesh.

#### **2.14 (b) Special Category States**

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was ₹ 11636.99, ₹ 22789.18, ₹ 24566.82 and ₹ 16170.09 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was ₹ 56880.67, ₹ 24792.28, ₹ 23188.31, ₹ 42774.40, ₹ 27307.22, ₹ 75665.17 and ₹ 18812.19 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2011-12 (R.E.) are given in table 2.14.

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

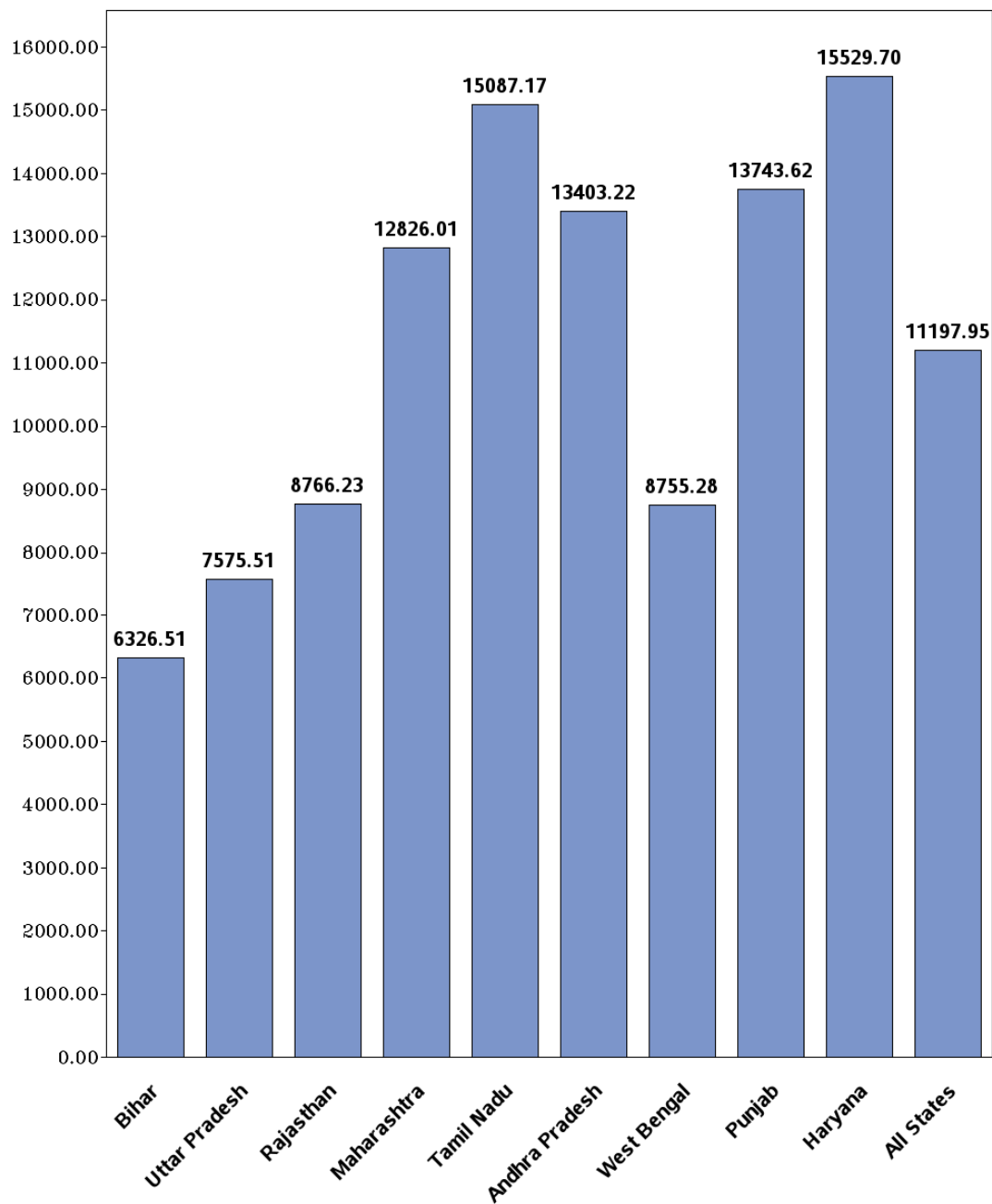
**Table 2.14**

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

State Category	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts* (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>	Andhra Pradesh	97194.33	17001.07	114195.40	13403.22
	Bihar	56135.65	6180.45	62316.10	6326.51
	Chhattisgarh	27708.32	3798.15	31506.47	12859.78
	Goa	6053.06	460.00	6513.06	36183.67
	Gujarat	62292.22	13975.51	76267.73	12818.11
	Haryana	33487.64	6423.7	39911.34	15529.7
	Jharkhand	25794.59	4105.97	29900.56	9432.35
	Karnataka	68397.58	6940.35	75337.93	12598.32
	Kerala	39587.85	8157.64	47745.49	13759.51
	Madhya Pradesh	63535.25	16604.04	80139.29	10993.04
	Maharashtra	125312.82	20390.60	145703.42	12826.01
	Odisha	40221.29	97.28	40318.57	9833.8
	Punjab	31015.06	7329.65	38344.71	13743.62
	Rajasthan	56121.13	3927.52	60048.65	8766.23
	Tamil Nadu	85552.83	16587.28	102140.11	15087.17
	Uttar Pradesh	137622.09	16009.34	153631.43	7575.51
	West Bengal	59143.9	19653.6	78797.5	8755.28
	<b>Sub Total-I</b>	<b>1015175.61</b>	<b>167642.15</b>	<b>1182817.76</b>	<b>10696.49</b>
<b>Special Category</b>	Arunachal Pradesh	6650.78	174.9	6825.68	56880.67
	Assam	32850.1	2991.82	35841.92	11636.99
	Himachal Pradesh	14424.65	1071.99	15496.64	22789.18
	Jammu & Kashmir	25557.88	3430.97	28988.85	24566.82
	Manipur	5906.47	291.6	6198.07	24792.28
	Meghalaya	5602.17	426.79	6028.96	23188.31
	Mizoram	4127.73	149.71	4277.44	42774.4
	Nagaland	5846.31	434.35	6280.66	27307.22
	Sikkim	4384.65	155.26	4539.91	75665.17
	Tripura	6399.72	372.67	6772.39	18812.19
	Uttrakhand	14542.88	1627.21	16170.09	16170.09
	<b>Sub Total-II</b>	<b>126293.34</b>	<b>11127.27</b>	<b>137420.61</b>	<b>18773.31</b>
<b>All States</b>	<b>Total(I+II)</b>	<b>1141468.95</b>	<b>178769.42</b>	<b>1320238.37</b>	<b>11197.95</b>

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

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



## **Per Capita total Receipts (Revenue+Capital Components)**

### **2.15 2012-13 (B. E.)**

#### **2.15 (a) Non- Special Category States**

In the non- special category States, the maximum per capita total receipts during 2012-13 (B.E.) was estimated to be maximum in Goa (₹ 42744.06) followed by Tamil Nadu (₹ 17493.30), Kerala (₹ 16875.77), Haryana (₹ 16682.26), Punjab (₹ 16312.02), Karnataka (₹ 16175.28), Andhra Pradesh (₹ 15865.17), Gujarat (₹ 15221.06), Chhatisgarh (₹ 14787.31) and Maharashtra (₹ 13434.40). Bihar with ₹ 7447.88 was estimated at minimum level whereas it was estimated as ₹ 8506.22 in Uttar Pradesh.

#### **2.15 (b) Special Category States**

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts was estimated at ₹ 13079.88, ₹ 25706.16, ₹ 26468.09, and ₹ 18378.34 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was estimated ₹ 51694.00, ₹ 32228.08, ₹ 27645.93, ₹ 50923.20, ₹ 30359.17, ₹ 82795.17 and ₹ 20389.86 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2012-13 (B.E.) are given in table 2.15.

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

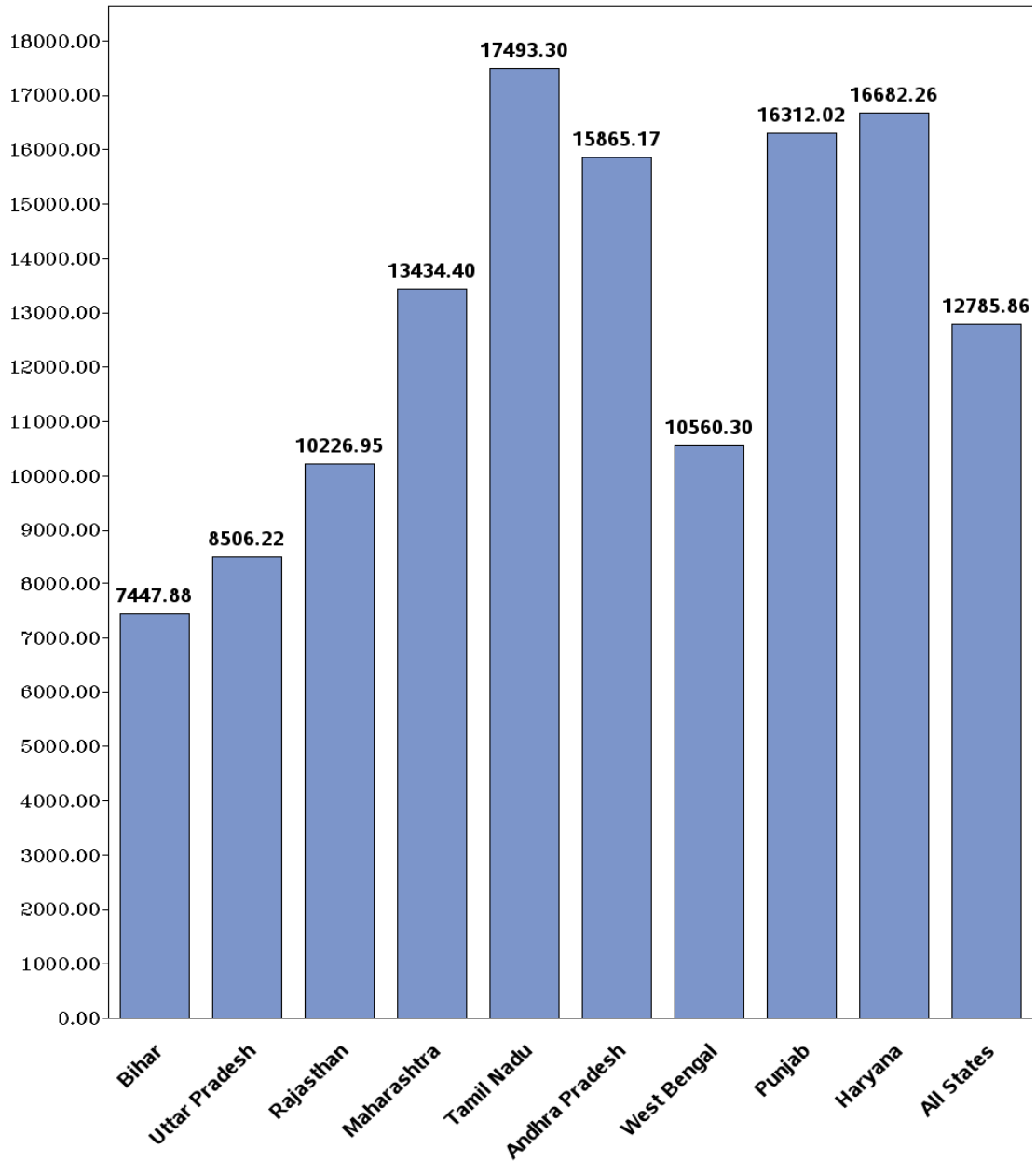
**Table 2.15**

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

State Category	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts* (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>	Andhra Pradesh	116786.96	19494.83	136281.79	15865.17
	Bihar	68047.86	6282.00	74329.86	7447.88
	Chhattisgarh	31378.65	5293.89	36672.54	14787.31
	Goa	7033.73	660.20	7693.93	42744.06
	Gujarat	75903.38	15879.63	91783.01	15221.06
	Haryana	37327.97	7380.49	44708.46	16682.26
	Jharkhand	32425.57	3061.17	35486.74	11020.73
	Karnataka	81460.75	16237.95	97698.70	16175.28
	Kerala	48141.60	10923.59	59065.19	16875.77
	Madhya Pradesh	69913.51	9559.83	79473.34	10739.64
	Maharashtra	136711.69	17918.29	154629.98	13434.40
	Odisha	43842.74	2400.83	46243.57	11196.99
	Punjab	38043.36	7956.53	45999.89	16312.02
	Rajasthan	63146.82	7930.45	71077.27	10226.95
	Tamil Nadu	100589.90	18539.47	119129.37	17493.30
	Uttar Pradesh	158847.96	16635.36	175483.32	8506.22
	West Bengal	76743.39	19144.09	95887.48	10560.3
	<b>Sub Total-I</b>	<b>1186345.84</b>	<b>185298.6</b>	<b>1371644.44</b>	<b>12243.55</b>
<b>Special Category</b>	Arunachal Pradesh	6522.31	197.91	6720.22	51694
	Assam	37662.85	3146.38	40809.23	13079.88
	Himachal Pradesh	16342.96	1394.29	17737.25	25706.16
	Jammu & Kashmir	29947.74	1813.97	31761.71	26468.09
	Manipur	7746.43	310.59	8057.02	32228.08
	Meghalaya	6975.42	488.98	7464.4	27645.93
	Mizoram	4796.48	295.84	5092.32	50923.20
	Nagaland	6521.70	460.91	6982.61	30359.17
	Sikkim	4792.91	174.80	4967.71	82795.17
	Tripura	7164.14	380.11	7544.25	20389.86
	Uttrakhand	16158.94	2586.97	18745.91	18378.34
	<b>Sub Total-II</b>	<b>144631.88</b>	<b>11250.75</b>	<b>155882.63</b>	<b>20951.97</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>1330977.72</b>	<b>196549.35</b>	<b>1527527.07</b>	<b>12785.86</b>

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

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





## CHAPTER- III

### Developmental Revenue Expenditure as Percentage to total Revenue Expenditure

#### 3.1 2010-11 (Accounts)

##### 3.1 (a) Non-Special Category States

In the non-special category States, developmental revenue expenditure as percentage to total revenue expenditure during 2010-11 (Accounts) was maximum in Chhattisgarh (69.24%) followed by Goa (68.90%), Karnataka (68.48%), Haryana (66.76%), Jharkhand (65.97%), Andhra Pradesh (65.78%) and Gujarat (65.14%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (41.52%) whereas it was 47.51% in Kerala and in all the remaining non special category States it was more than 50 percent.

##### 3.1 (b) Special Category States

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 57.60 %, 60.10%, 57.88 % and 60.52 % respectively. In small States, it ranged from 53% to 67% except Sikkim (45.19%).

### Per Capita Developmental Revenue Expenditure

##### 3.1 (c) Non-Special Category States

The per capita developmental revenue expenditure was maximum in Goa (₹19389.59) followed by Haryana (₹ 7470.68), Gujarat (₹ 6373.81), Karnataka (₹ 6250.04), Andhra Pradesh (₹ 6120.89) and Tamil Nadu (₹ 6111.66). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 2358.61 whereas it was ₹ 2774.30 in Uttar Pradesh. In the remaining non special category States, it was more than ₹ 3000.

##### 3.1(d) Special Category States

In major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was ₹ 4348.50, ₹ 11707.49, ₹ 9136.25 and ₹ 7104.28 respectively. In small States, it was maximum in Mizoram (₹ 22450.30) and minimum in Tripura (₹ 6515.94).

The State wise details of percentage and per capita developmental revenue expenditure during 2010-11 (Accounts) are given in table 3.1.

**Table 3.1**

**Developmental Revenue Expenditure as percentage to total Revenue Expenditure  
& Per Capita Developmental Revenue Expenditure of States during 2010-11 (Accounts)**  
(₹ in Crore)

State Category	State Name	Developmental	Non-Developmental	Others	Total Rev. Expd.	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	51660.29	26708.39	165.59	78534.27	65.78	6120.89
	Bihar	22925.69	15286.97	3.25	38215.91	59.99	2358.61
	Chhattisgarh	13401.14	5247.06	707.55	19355.75	69.24	5560.64
	Goa	3296.23	1487.56	0.00	4783.79	68.90	19389.59
	Gujarat	37414.25	19840.47	185.28	57440.00	65.14	6373.81
	Haryana	18900.81	9328.14	81.24	28310.19	66.76	7470.68
	Jharkhand	13353.24	6888.89	0.45	20242.58	65.97	4266.21
	Karnataka	37000.26	14055.11	2978.49	54033.86	68.48	6250.04
	Kerala	16468.25	15418.39	2778.17	34664.81	47.51	4773.41
	Madhya Pradesh	27429.88	14646.68	2935.03	45011.59	60.94	3825.65
	Maharashtra	67567.42	37704.22	1187.73	106459.37	63.47	6032.81
	Odisha	18999.56	9936.77	431.61	29367.94	64.69	4679.69
	Punjab	13659.79	18597.74	639.66	32897.19	41.52	4949.2
	Rajasthan	28114.84	16737.5	21.01	44873.35	62.65	4171.34
	Tamil Nadu	41131.50	25923.43	5861.37	72916.3	56.41	6111.66
	Uttar Pradesh	55291.73	48019.17	4364.71	107675.61	51.35	2774.3
	West Bengal	35433.61	28680.42	424.16	64538.19	54.90	3972.38
	<b>Sub Total-I</b>	<b>502048.49</b>	<b>314506.91</b>	<b>22765.3</b>	<b>839320.7</b>	<b>59.82</b>	<b>4599.62</b>
<b>Special Category</b>	Arunachal Pradesh	2479.00	1265.23	0.00	3744.23	66.21	20658.33
	Assam	13219.44	7736.49	1995.89	22951.82	57.60	4348.5
	Himachal Pradesh	7961.09	5279.26	5.75	13246.1	60.10	11707.49
	Jammu & Kashmir	10689.41	7777.4	0.00	18466.81	57.88	9136.25
	Manipur	2322.13	1642.76	113.11	4078	56.94	9675.54
	Meghalaya	2695.92	1316.8	0.00	4012.72	67.18	10368.92
	Mizoram	2245.03	1155.42	0.00	3400.45	66.02	22450.3
	Nagaland	2344.65	1843.17	0.00	4187.82	55.99	10657.5
	Sikkim	1314.04	1580.54	12.94	2907.52	45.19	21900.67
	Tripura	2345.74	1912.17	101.42	4359.33	53.81	6515.94
	Uttarakhand	7033.24	4180.15	407.68	11621.07	60.52	7104.28
		<b>Sub Total-II</b>	<b>54649.69</b>	<b>35689.39</b>	<b>2636.79</b>	<b>92975.87</b>	<b>58.78</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>556698.18</b>	<b>350196.30</b>	<b>25402.09</b>	<b>932296.57</b>	<b>59.71</b>	<b>4783.04</b>

## **Developmental Revenue Expenditure as Percentage to total Revenue Expenditure**

### **3.2 2011-12 (R.E.)**

#### **3.2 (a) Non-Special Category States**

In the non-special category States, the developmental revenue expenditure as percentage to total revenue expenditure during 2011-12 (R.E.) was maximum in Chhattisgarh (72.91%) followed by Goa (71.13%), Haryana (69.50%), Andhra Pradesh (68.25%), Jharkhand (67.17%) and Karnataka (66.46%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (50.13%) whereas it was 50.29% in Punjab and in all the remaining States, it was more than 55 percent.

#### **3.2 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 58.07%, 59.20 %, 56.03 % and 61.14 % respectively. In small States, it ranged from 54 % to 73% except Sikkim (51.89 %).

## **Per Capita Developmental Revenue Expenditure**

#### **3.2 (c) Non-Special Category States**

The per capita developmental revenue expenditure was maximum in Goa (₹ 24397.56) followed by Haryana (₹ 9749.30), Andhra Pradesh (₹ 7723.35), Chhattisgarh (₹ 7609.18), Maharashtra (₹ 7317.08), and Karnataka (₹ 7252.50). The per capita developmental revenue expenditure was minimum in Uttar Pradesh with ₹ 3528.10 whereas it was ₹ 3687.06 in Bihar. In the remaining special category States, it was more than ₹ 4700.

#### **3.2(d) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was ₹ 6137.85, ₹ 12160.62, ₹ 10681.58 and ₹ 8756.82 respectively. In small States, it was maximum in Sikkim (₹ 30781.83) & minimum in Tripura (₹ 7863.17).

The State wise details of percentage and per capita developmental revenue expenditure during 2011-12 (R.E.) are given in table 3.2.

**Table 3.2**

**Developmental Revenue Expenditure as percentage to total Revenue Expenditure  
& Per Capita Developmental Revenue Expenditure of States during 2011-12 (R.E.)**

(₹ in Crore)

State Category	State Name	Developmental	Non-Developmental	Others	Total Rev. Expd.	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	65802.93	30242.08	369.55	96414.56	68.25	7723.35
	Bihar	36317.51	19122.93	4.12	55444.56	65.50	3687.06
	Chhattisgarh	18642.49	6238.51	686.68	25567.68	72.91	7609.18
	Goa	4391.56	1782.06	0.00	6173.62	71.13	24397.56
	Gujarat	38451.53	21729.56	190.56	60371.65	63.69	6462.44
	Haryana	25055.7	10829.32	164.24	36049.26	69.50	9749.3
	Jharkhand	16924.04	8272.84	0.55	25197.43	67.17	5338.81
	Karnataka	43369.95	17493.22	4390.66	65253.83	66.46	7252.5
	Kerala	22588.15	19021.51	3449.83	45059.49	50.13	6509.55
	Madhya Pradesh	34779.12	17543.73	3421.25	55744.1	62.39	4770.8
	Maharashtra	83122.01	43155.17	1094.34	127371.52	65.26	7317.08
	Odisha	23832.27	12565.35	673.9	37071.52	64.29	5812.75
	Punjab	18406.1	16434.11	1759.22	36599.43	50.29	6597.17
	Rajasthan	36307.68	19074.93	295.28	55677.89	65.21	5300.39
	Tamil Nadu	48997.04	28536.37	7482.9	85016.31	57.63	7237.38
	Uttar Pradesh	71549.92	52787.37	5308.25	129645.54	55.19	3528.1
	West Bengal	44327.06	31607.28	483.06	76417.4	58.01	4925.23
	<b>Sub Total-I</b>	<b>632865.06</b>	<b>356436.34</b>	<b>29774.39</b>	<b>1019075.79</b>	<b>62.1</b>	<b>5723.14</b>
<b>Special Category</b>	Arunachal Pradesh	3418.35	1385.22	0.00	4803.57	71.16	28486.25
	Assam	18904.58	10605.79	3044.24	32554.61	58.07	6137.85
	Himachal Pradesh	8269.22	5685.38	12.54	13967.14	59.20	12160.62
	Jammu & Kashmir	12604.27	9890.49	0.00	22494.76	56.03	10681.58
	Manipur	3146.13	2212.98	187.33	5546.44	56.72	12584.52
	Meghalaya	3592.96	1380.84	0.00	4973.8	72.24	13819.08
	Mizoram	2648.69	1285.36	0.00	3934.05	67.33	26486.9
	Nagaland	2789.56	2329.88	0.00	5119.44	54.49	12128.52
	Sikkim	1846.91	1679.52	32.61	3559.04	51.89	30781.83
	Tripura	2830.74	2090.16	105.00	5025.90	56.32	7863.17
	Uttarakhand	8756.82	5099.64	465.08	14321.54	61.14	8756.82
		<b>Sub Total-II</b>	<b>68808.23</b>	<b>43645.26</b>	<b>3846.8</b>	<b>116300.29</b>	<b>59.16</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>701673.29</b>	<b>400081.6</b>	<b>33621.19</b>	<b>1135376.08</b>	<b>61.80</b>	<b>5951.43</b>

## **Developmental Revenue Expenditure as Percentage to total Revenue Expenditure**

### **3.3 2012-13 (B. E.)**

#### **3.3 (a) Non-Special Category States**

In the non-special category States, the developmental revenue expenditure as percentage to total revenue expenditure 2012-13 (B.E.) was estimated to be maximum in Goa (73.36%) followed by Chhattisgarh (71.89%), Andhra Pradesh (69.71%), Jharkhand (69.22%), Haryana (68.58%), Rajasthan (67.06%) and Bihar (63.59%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (51.50%) whereas it was 53.58 % in Uttar Pradesh and in all the remaining special category States, it was more than 54 percent.

#### **3.3 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 60.71%, 59.16%, 54.87 % and 59.97% respectively. In small States, it ranged from 54 % to 77% except Sikkim (52.06 %).

### **Per Capita Developmental Revenue Expenditure**

#### **3.3 (c) Non-Special Category States**

The per capita developmental revenue expenditure was estimated to be maximum in Goa (₹ 29002.56) followed by Haryana (₹ 10180.05), Andhra Pradesh (₹ 9116.69), Karnataka (₹ 8485.49), Tamil Nadu (₹ 8321.25) and Chhattisgarh (₹ 8238.49). The per capita developmental revenue expenditure was estimated to be minimum in Bihar with ₹ 3884.02 whereas it was estimated as ₹ 3972.39 in Uttar Pradesh. In the remaining special category States, it was more than ₹ 5100

#### **3.3(d) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental revenue expenditure was estimated to be ₹ 7063.09, ₹ 13691.16, ₹ 11244.28 and ₹ 9240.44 respectively. In small States, it was estimated to be maximum in Sikkim (₹ 30974.33) and minimum in Tripura (₹ 9075.62).

The State wise details of percentage and per capita developmental revenue expenditure during 2012-13 (B.E.) are given in table 3.3.

**Table 3.3**

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

							(₹ in Crore)
State Category	State Name	Developmental	Non-Developmental	Others	Total Rev. Expd.	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	78312.35	33726.66	303.38	112342.39	69.71	9116.69
	Bihar	38762.50	22192.65	4.12	60959.27	63.59	3884.02
	Chhattisgarh	20431.45	7239.62	748.31	28419.38	71.89	8238.49
	Goa	5220.46	1896.18	0.00	7116.64	73.36	29002.56
	Gujarat	44359.82	27763.9	164.33	72288.05	61.37	7356.52
	Haryana	27282.54	12331.44	169.54	39783.52	68.58	10180.05
	Jharkhand	19243.95	8556.05	0.55	27800.55	69.22	5976.38
	Karnataka	51252.35	24040.91	5236.7	80529.96	63.64	8485.49
	Kerala	26577.54	20889.78	4138.03	51605.35	51.50	7593.58
	Madhya Pradesh	39243.94	20577.43	3722.12	63543.49	61.76	5303.24
	Maharashtra	85934.78	49557.26	1067.18	136559.22	62.93	7466.10
	Odisha	24945.55	15840.35	646.08	41431.98	60.21	6040.08
	Punjab	22345.03	17218.78	1602.85	41166.66	54.28	7923.77
	Rajasthan	41726.87	20193.03	299.31	62219.21	67.06	6003.87
	Tamil Nadu	56667.69	32322.43	9223.73	98213.85	57.7	8321.25
	Uttar Pradesh	81950.49	64768.46	6244.67	152963.62	53.58	3972.39
	West Bengal	47028.45	36155	535.95	83719.4	56.17	5179.34
	<b>Sub Total-I</b>	<b>711285.76</b>	<b>415269.93</b>	<b>34106.85</b>	<b>1160662.54</b>	<b>61.28</b>	<b>6349.07</b>
<b>Special Category</b>	Arunachal Pradesh	2952.22	1251.28	0.00	4203.5	70.23	22709.38
	Assam	22036.85	10330.07	3931.94	36298.86	60.71	7063.09
	Himachal Pradesh	9446.90	6518.82	3.47	15969.19	59.16	13691.16
	Jammu & Kashmir	13493.14	11097.76	0.00	24590.9	54.87	11244.28
	Manipur	3704.13	2243.19	192.24	6139.56	60.33	14816.52
	Meghalaya	4540.27	1424.16	0.00	5964.43	76.12	16815.81
	Mizoram	2828.2	1340.52	0.00	4168.72	67.84	28282.00
	Nagaland	2826.66	2403.94	0.00	5230.6	54.04	12289.83
	Sikkim	1858.46	1661.68	49.88	3570.02	52.06	30974.33
	Tripura	3357.98	2432.18	105.02	5895.18	56.96	9075.62
	Uttarakhand	9425.25	5443.94	847.92	15717.11	59.97	9240.44
		<b>Sub Total-II</b>	<b>76470.06</b>	<b>46147.54</b>	<b>5130.47</b>	<b>127748.07</b>	<b>59.86</b>
<b>All State</b>	<b>Total (I+II) All</b>	<b>787755.82</b>	<b>461417.47</b>	<b>39237.32</b>	<b>1288410.61</b>	<b>61.14</b>	<b>6593.75</b>

## **Developmental Expenditure as Percentage to total Expenditure (Capital Component)**

### **3.4 2010- 11 (Accounts)**

#### **3.4 (a) Non-Special Category States**

In the non-special category States, the developmental capital expenditure as percentage to total capital expenditure during 2010-11 (Accounts ) was maximum in Andhra Pradesh (98.71%), followed by Madhya Pradesh (98.57%), Chhattisgarh (98.50%), Gujarat (97.27%), Rajasthan (97.19%) and Kerala (97.13%).. The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (82.66%) succeeded by Punjab (90.94%), Haryana (93.72%), Tamil Nadu (94.61%), Odisha (94.64%)and Jharkhand (94.75%) In the remaining Non Special category States, it was more than 95%.

#### **3.4 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 97.52%, 96.27 %, 92.54 % and 94.53 % respectively In the small special category States, it ranged from 80 % to 95 % .

### **Per Capita Developmental Capital Expenditure**

#### **3.4 (c) Non-Special Category States**

The per capita developmental capital expenditure was maximum in Goa (₹ 6015.00) followed by Karnataka (₹ 2470.63), Tamil Nadu (₹ 2064.85), Haryana (₹ 1760.75), Madhya Pradesh (₹ 1720.50) and Gujarat (₹ 1718.62). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 283.01 whereas it was ₹ 794.95 in Rajasthan.

#### **3.4(d) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 664.62, ₹ 2853.44, ₹ 4852.69 and ₹ 1827.94 respectively. In small States, it ranged from ₹ 2171.38 in Meghalaya to ₹ 13146.75 in Arunachal Pradesh .

The State wise details of percentage and per capita developmental capital expenditure during 2010-11 (Accounts) are given in table 3.4.

**Table 3.4**

**Developmental Capital Expenditure as Percentage to total Capital Expenditure  
& Per Capita Developmental Capital Expenditure of States during 2010-11 (Accounts)**  
(₹ in Crore)

State Category	State Name	Develop-mental	Non-Develop-mental	Total Capital Expd.	Dev. Capital Expd. as % of Total Capital Expd.	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
<b>Non-Special Category</b>	Andhra Pradesh	14251.49	186.63	14438.12	98.71	1688.57
	Bihar	9892.87	405.71	10298.58	96.06	1017.78
	Chhattisgarh	3465.19	52.87	3518.06	98.50	1437.84
	Goa	1022.55	214.57	1237.12	82.66	6015
	Gujarat	10088.31	283.25	10371.56	97.27	1718.62
	Haryana	4454.70	298.27	4752.97	93.72	1760.75
	Jharkhand	4467.63	247.76	4715.39	94.75	1427.36
	Karnataka	14626.13	466.98	15093.11	96.91	2470.63
	Kerala	4006.88	118.55	4125.43	97.13	1161.41
	Madhya Pradesh	12335.96	178.65	12514.61	98.57	1720.5
	Maharashtra	18345.13	577.31	18922.44	96.95	1637.96
	Odisha	4353.11	246.68	4599.79	94.64	1072.19
	Punjab	2230.33	222.16	2452.49	90.94	808.09
	Rajasthan	5357.94	154.79	5512.73	97.19	794.95
	Tamil Nadu	13896.45	791.73	14688.18	94.61	2064.85
	Uttar Pradesh	20232.2	1008.82	21241.02	95.25	1015.16
	West Bengal	2524.45	109.06	2633.51	95.86	283.01
	<b>Sub Total-I</b>	<b>145551.32</b>	<b>5563.79</b>	<b>151115.11</b>	<b>96.32</b>	<b>1333.5</b>
<b>Special Category</b>	Arunachal Pradesh	1577.61	91.28	1668.89	94.53	13146.75
	Assam	2020.44	51.33	2071.77	97.52	664.62
	Himachal Pradesh	1940.34	75.2	2015.54	96.27	2853.44
	Jammu & Kashmir	5677.65	457.53	6135.18	92.54	4852.69
	Manipur	1656.85	265.01	1921.86	86.21	6903.54
	Meghalaya	564.56	51.83	616.39	91.59	2171.38
	Mizoram	615.19	30.06	645.25	95.34	6151.9
	Nagaland	909.80	217.26	1127.06	80.72	4135.45
	Sikkim	400.15	56.66	456.81	87.60	6669.17
	Tripura	932.90	126.39	1059.29	88.07	2591.39
	Uttrakhand	1809.71	104.81	1914.52	94.53	1827.99
	<b>Sub Total-II</b>	<b>18105.20</b>	<b>1527.36</b>	<b>19632.56</b>	<b>92.22</b>	<b>2500.72</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>163656.52</b>	<b>7091.15</b>	<b>170747.67</b>	<b>95.85</b>	<b>1406.10</b>



## **Developmental Capital Expenditure as Percentage to total Capital Expenditure**

### **3.5 2011-12 (R.E.)**

#### **3.5 (a) Non-Special Category States**

In the non-special category States, the percentage of developmental capital expenditure to total capital expenditure during 2011-12 (R.E.) was maximum in Madhya Pradesh (99.19%) followed by Andhra Pradesh (98.59%), Chhatisgarh (98.20%), Tamil Nadu (97.49%), Karnataka (96.31%) and Jharkhand (95.83%). The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (83.36%) succeeded by Bihar (88.00%), Punjab (90.41%), Haryana (92.10%) and West Bengal (92.88%). In the remaining non special category States, it was more than 93%.

#### **3.5 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure of total capital expenditure was 95.91%, 96.65%, 85.44% and 92.86% respectively. In small States, it ranged from 63% to 97%.

## **Per Capita Developmental Capital Expenditure**

#### **3.5 (c) Non-Special Category States**

The per capita developmental capital expenditure was maximum in Goa (₹ 7977.67) followed by Madhya Pradesh (₹ 3373.72), Tamil Nadu (₹ 3002.05), Chhattisgarh (₹ 2877.89), Karnataka (₹ 2573.52), Gujarat (₹ 2395.82), Andhra Pradesh (₹ 2175.32) and Haryana (₹ 1949.01). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 460.29 succeeded by ₹ 1214.76 in Bihar and ₹ 1247.17 in Odisha.

#### **3.5(d) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 1508.09, ₹ 3191.66, ₹ 4955.94 and ₹ 2825.02 respectively. In small States, it was maximum in Sikkim (₹18784.00) and minimum in Meghayala (₹ 3740.50).

The State wise details of percentage and per capita developmental capital expenditure during 2011-12 (R.E.) are given in table 3.5.

**Table 3.5**

**Developmental Capital Expenditure as Percentage to total Capital Expenditure  
& Per Capita Developmental Capital Expenditure of States during 2011-12 (R.E.)**

(₹ in Crore)

State Category	State Name	Develop-mental	Non-Develop-mental	Total Capital Expd.	Dev. Capital Expd. as % of Total Capital Expd.	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
<b>Non-Special Category</b>	Andhra Pradesh	18533.69	264.78	18798.47	98.59	2175.32
	Bihar	11965.4	1631.92	13597.32	88.00	1214.76
	Chhattisgarh	7050.84	128.93	7179.77	98.20	2877.89
	Goa	1435.98	286.73	1722.71	83.36	7977.67
	Gujarat	14255.14	705.44	14960.58	95.28	2395.82
	Haryana	5008.95	429.57	5438.52	92.10	1949.01
	Jharkhand	4434.88	192.84	4627.72	95.83	1399.02
	Karnataka	15389.65	589.13	15978.78	96.31	2573.52
	Kerala	5634.15	289.42	5923.57	95.11	1623.67
	Madhya Pradesh	24594.45	199.63	24794.08	99.19	3373.72
	Maharashtra	18320.98	1038.49	19359.47	94.64	1612.76
	Odisha	5113.39	334.27	5447.66	93.86	1247.17
	Punjab	3739.77	396.74	4136.51	90.41	1340.42
	Rajasthan	9069.59	292.12	9361.71	96.88	1324.03
	Tamil Nadu	20323.87	522.8	20846.67	97.49	3002.05
	Uttar Pradesh	25321.91	1877.97	27199.88	93.10	1248.61
	West Bengal	4142.63	317.63	4460.26	92.88	460.29
	<b>Sub Total-I</b>	<b>194335.27</b>	<b>9498.41</b>	<b>203833.68</b>	<b>95.34</b>	<b>1757.42</b>
<b>Special Category</b>	Arunachal Pradesh	2179.02	1248.25	3427.27	63.58	18158.5
	Assam	4644.93	198.25	4843.18	95.91	1508.09
	Himachal Pradesh	2170.33	75.15	2245.48	96.65	3191.66
	Jammu & Kashmir	5848.01	996.36	6844.37	85.44	4955.94
	Manipur	1714.69	303.16	2017.85	84.98	6858.76
	Meghalaya	972.53	96.63	1069.16	90.96	3740.5
	Mizoram	683.19	38.10	721.29	94.72	6831.9
	Nagaland	1168.32	262.51	1430.83	81.65	5079.65
	Sikkim	1127.04	39.72	1166.76	96.60	18784
	Tripura	1534.73	231.76	1766.49	86.88	4263.14
	Uttrakhand	2825.02	217.34	3042.36	92.86	2825.02
	<b>Sub Total-II</b>	<b>24867.81</b>	<b>3707.23</b>	<b>28575.04</b>	<b>87.03</b>	<b>3397.24</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>219203.08</b>	<b>13205.64</b>	<b>232408.72</b>	<b>94.32</b>	<b>1859.23</b>

## **Developmental Capital Expenditure as Percentage to total Capital Expenditure**

### **3.6 2012-13 (B.E.)**

#### **3.6 (a) Non-Special Category States**

In the non-special category States, the developmental capital expenditure as percentage to total capital expenditure during 2012-13 (B.E.) was estimated to be maximum in Kerala (99.19%) followed by Madhya Pradesh (98.58%), Chhattisgarh (98.23%), Andhra Pradesh (98.08%) and Rajasthan (96.10%). The developmental capital expenditure as percentage to total capital expenditure was minimum in Punjab (77.92%) succeeded by Goa (82.50%) and Bihar (86.31%). In the remaining States, it was more than 92%.

#### **3.6 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the maximum developmental capital expenditure as percentage to total capital expenditure was 95.47%, 96.83%, 87.81% and 96.43 % respectively. In small States, it ranged from 31 % to 95%.

## **Per Capita Developmental Capital Expenditure**

#### **3.6 (c) Non-Special Category States**

In the non-special category States, the per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 8921.39) followed by Chhattisgarh (₹ 3625.81), Gujarat (₹ 3422.55), Tamil Nadu (₹ 3038.65), Andhra Pradesh (₹ 2820.03), Karnataka (₹ 2629.55) and Jharkhand (₹ 2258.62). Whereas it was ₹ 1911.12 in Haryana. The per capita developmental capital expenditure was estimated to be minimum in West Bengal with ₹ 950.87 whereas it was ₹ 1268.91 in Bihar and ₹ 1292.36 in Uttar Pradesh.

#### **3.6(d) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was estimated to be ₹ 1616.09, ₹ 3280.32, ₹ 5417.19 and ₹ 3703.57 respectively. In small States, it was maximum in Sikkim (₹ 21456.83) and minimum in Tripura (₹ 2834.68).

The State wise details of percentage and per capita developmental capital expenditure during 2012-13 (B.E.) are given in table 3.6.

**Table 3.6**

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

(₹ in Crore)

State Category	State Name	Develop-mental	Non-Develop-mental	Total Capital Expd.	Dev. Capital Expd. as % of Total Capital Expd.	Per Capita Dev. Capital Expd. (in ₹)
1	2	3	4	5	6	7
<b>Non-Special Category</b>	Andhra Pradesh	24224.07	474.78	24698.85	98.08	2820.03
	Bihar	12663.74	2009.34	14673.08	86.31	1268.91
	Chhattisgarh	8992.02	162.21	9154.23	98.23	3625.81
	Goa	1605.85	340.67	1946.52	82.50	8921.39
	Gujarat	20637.99	1029.74	21667.73	95.25	3422.55
	Haryana	5121.81	413.59	5535.40	92.53	1911.12
	Jharkhand	7272.77	313.43	7586.2	95.87	2258.62
	Karnataka	15882.47	659.39	16541.86	96.01	2629.55
	Kerala	7311.42	59.43	7370.85	99.19	2088.98
	Madhya Pradesh	16253.66	233.82	16487.48	98.58	2196.44
	Maharashtra	22663.76	1289.17	23952.93	94.62	1969.05
	Odisha	7046.98	356.01	7402.99	95.19	1706.29
	Punjab	4578.32	1297.49	5875.81	77.92	1623.52
	Rajasthan	9357.49	379.89	9737.38	96.1	1346.4
	Tamil Nadu	20693.24	1666.93	22360.17	92.55	3038.65
	Uttar Pradesh	26661.46	1641.57	28303.03	94.2	1292.36
	West Bengal	8633.86	363.02	8996.88	95.97	950.87
	<b>Sub Total-I</b>	<b>219600.91</b>	<b>12690.48</b>	<b>232291.39</b>	<b>94.54</b>	<b>1960.2</b>
<b>Special Category</b>	Arunachal Pradesh	827.37	1813.89	2641.26	31.32	6364.38
	Assam	5042.21	239.24	5281.45	95.47	1616.09
	Himachal Pradesh	2263.42	74.01	2337.43	96.83	3280.32
	Jammu & Kashmir	6500.63	902.83	7403.46	87.81	5417.19
	Manipur	1846.96	235.8	2082.76	88.68	7387.84
	Meghalaya	1310.91	106.14	1417.05	92.51	4855.22
	Mizoram	872.84	47.10	919.94	94.88	8728.4
	Nagaland	1106.19	644.68	1750.87	63.18	4809.52
	Sikkim	1287.41	180.27	1467.68	87.72	21456.83
	Tripura	1048.83	799.58	1848.41	56.74	2834.68
	Uttrakhand	3777.64	139.89	3917.53	96.43	3703.57
	<b>Sub Total-II</b>	<b>25884.41</b>	<b>5183.43</b>	<b>31067.84</b>	<b>83.32</b>	<b>3479.09</b>
<b>All State</b>	<b>Total (I+II)</b>	<b>245485.32</b>	<b>17873.91</b>	<b>263359.23</b>	<b>93.21</b>	<b>2054.79</b>

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

### **3.7 2010-11 (Accounts)**

#### **3.7 (a) Non-Special Category States**

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2010-11 (Accounts) was maximum in Karnataka (74.68%) followed by Chhatisgarh (73.74%), Goa (71.73%), Jharkhand (71.40%), Andhra Pradesh (70.89%) and Haryana (70.64%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (44.95%) followed by Kerala (52.78%) and West Bengal (56.51%).

#### **3.7 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 60.90%, 64.88%, 66.53% and 65.33% respectively. In the small States, it ranged from 60% to 75% except in Sikkim (50.95%)

### **Per Capita Developmental Expenditure**

#### **3.7 (c) Non-Special Category States**

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 25404.59) followed by Haryana (₹ 9231.43), Karnataka (₹ 8720.67), Tamil Nadu (₹ 8176.52), Gujarat (₹ 8092.43) and Andhra Pradesh (₹ 7809.45). The per capita developmental expenditure was minimum in Bihar with ₹ 3376.40 whereas it was ₹ 3789.46 in Uttar Pradesh and ₹ 4255.39 in West Bengal.

#### **3.7(d) Special Category States**

In major category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 5013.12, ₹ 14560.93, ₹ 13988.94 and ₹ 8932.27 respectively. In small States it was maximum in Arunachal Pradesh (₹ 33805.08) and minimum in Tripura (₹ 9107.33).

The State wise details of percentage and per capita total developmental expenditure during 2010-11 (Accounts) are given in table 3.7.

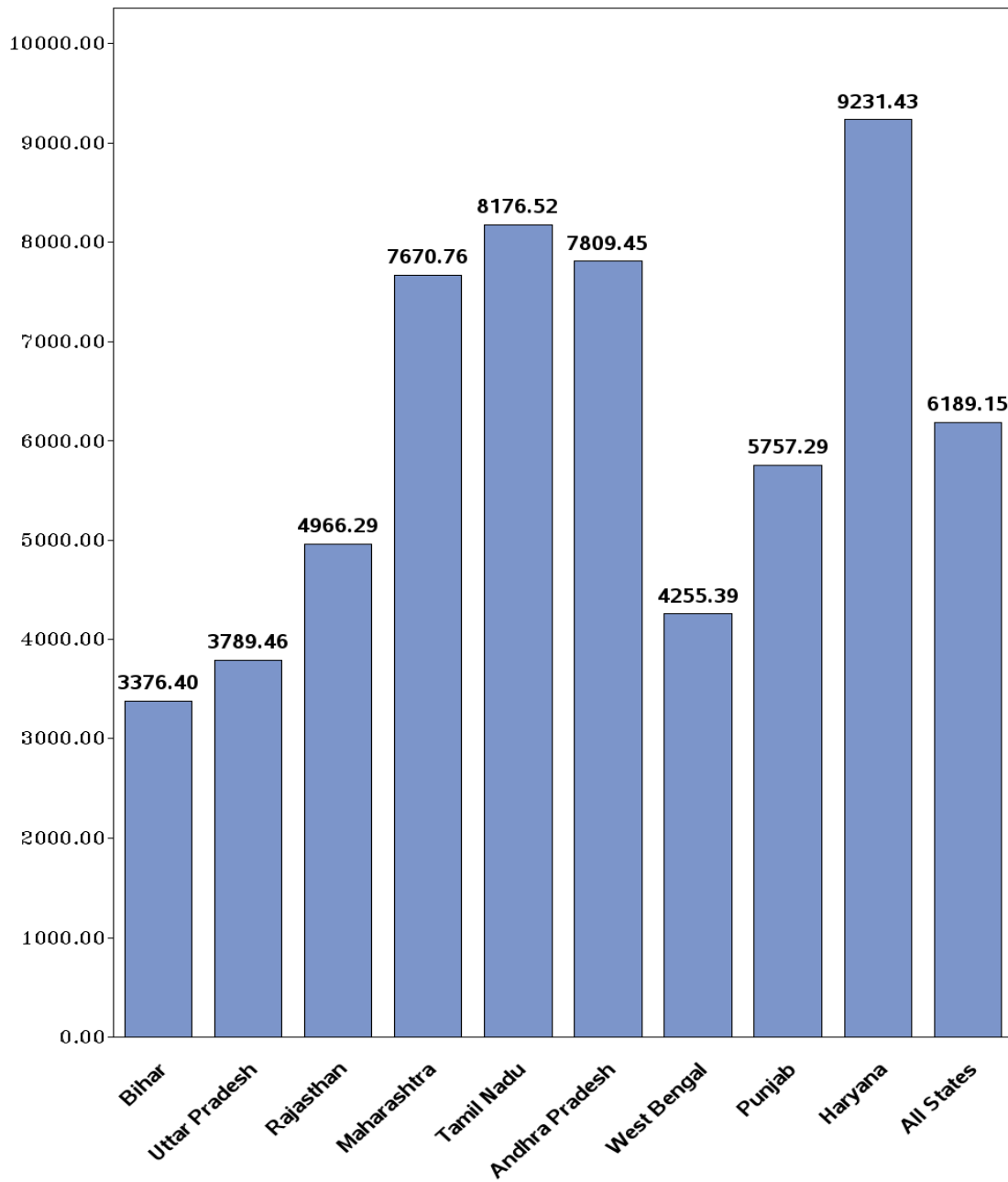
Graphic presentation of per capita total developmental expenditure of selected States has also been given along with table.

**Table 3.7**  
**Total Developmental Expenditure as percentage to total Expenditure & Per Capita**  
**Developmental Expenditure (Rev.+Capital) of States during 2010-11 (Accounts)**

(₹ In Crore)

State Category	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	65911.78	26895.02	165.59	92972.39	70.89	7809.45
	Bihar	32818.56	15692.68	3.25	48514.49	67.65	3376.40
	Chhattisgarh	16866.33	5299.93	707.55	22873.81	73.74	6998.48
	Goa	4318.78	1702.13	0.00	6020.91	71.73	25404.59
	Gujarat	47502.56	20123.72	185.28	67811.56	70.05	8092.43
	Haryana	23355.51	9626.41	81.24	33063.16	70.64	9231.43
	Jharkhand	17820.87	7136.65	0.45	24957.97	71.40	5693.57
	Karnataka	51626.39	14522.09	2978.49	69126.97	74.68	8720.67
	Kerala	20475.13	15536.94	2778.17	38790.24	52.78	5934.82
	Madhya Pradesh	39765.84	14825.33	2935.03	57526.2	69.13	5546.14
	Maharashtra	85912.55	38281.53	1187.73	125381.81	68.52	7670.76
	Odisha	23352.67	10183.45	431.61	33967.73	68.75	5751.89
	Punjab	15890.12	18819.9	639.66	35349.68	44.95	5757.29
	Rajasthan	33472.78	16892.29	21.01	50386.08	66.43	4966.29
	Tamil Nadu	55027.95	26715.16	5861.37	87604.48	62.81	8176.52
	Uttar Pradesh	75523.93	49027.99	4364.71	128916.63	58.58	3789.46
	West Bengal	37958.06	28789.48	424.16	67171.7	56.51	4255.39
	<b>Sub Total-I</b>	<b>647599.81</b>	<b>320070.7</b>	<b>22765.3</b>	<b>990435.81</b>	<b>65.39</b>	<b>5933.12</b>
<b>Special Category</b>	Arunachal Pradesh	4056.61	1356.51	0.00	5413.12	74.94	33805.08
	Assam	15239.88	7787.82	1995.89	25023.59	60.90	5013.12
	Himachal Pradesh	9901.43	5354.46	5.75	15261.64	64.88	14560.93
	Jammu & Kashmir	16367.06	8234.93	0.00	24601.99	66.53	13988.94
	Manipur	3978.98	1907.77	113.11	5999.86	66.32	16579.08
	Meghalaya	3260.48	1368.63	0.00	4629.11	70.43	12540.31
	Mizoram	2860.22	1185.48	0.00	4045.70	70.70	28602.20
	Nagaland	3254.45	2060.43	0.00	5314.88	61.23	14792.95
	Sikkim	1714.19	1637.20	12.94	3364.33	50.95	28569.83
	Tripura	3278.64	2038.56	101.42	5418.62	60.51	9107.33
	Uttarakhand	8842.95	4284.96	407.68	13535.59	65.33	8932.27
	<b>Sub Total-II</b>	<b>72754.89</b>	<b>37216.75</b>	<b>2636.79</b>	<b>112608.43</b>	<b>64.61</b>	<b>10049.02</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>720354.70</b>	<b>357287.45</b>	<b>25402.09</b>	<b>1103044.24</b>	<b>65.31</b>	<b>6189.15</b>

**Per Capita total Developmental Expenditure of Selected States during 2010-11 (Accounts) (in ₹)**



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

**2011-12 (R. E.)**

### **3.8 (a) Non-Special Category States**

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2011-12 (R.E.) was maximum in Chhattisgarh (78.46%) followed by Goa(73.80%), Madhya Pradesh (73.72%), Andhra Pradesh(73.20%), Haryana (72.47%), Karnataka (72.33%) and Jharkhand (71.61%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (54.36%) followed by Kerala (55.36%) and West Bengal (59.93%).

### **3.8 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 62.97%, 64.39%, 62.89% and 66.70%. In the small States, it ranged from 60% to 76%.

## **Per Capita Developmental Expenditure**

### **3.8 (c) Non-Special Category States**

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 32375.22) followed by Haryana (₹ 11698.31), Chhatisgarh (₹ 10487.07), Tamil Nadu (₹ 10239.43), Andhra Pradesh (₹ 9898.66) and Karnataka (₹ 9826.02). The per capita developmental expenditure was minimum in Uttar Pradesh with ₹ 4776.72 whereas it was ₹ 4901.82 in Bihar and ₹ 5385.52 in West Bengal.

### **3.8(d) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was ₹ 7645.94, ₹ 15352.28, ₹ 15637.53 and ₹ 11581.84 respectively. In small States, it was maximum in Sikkim (₹ 49565.83) and minimum in Tripura (₹ 12126.31).

The State wise details of percentage and per capita total developmental expenditure during 2011-12 (R.E.) are given in table 3.8.

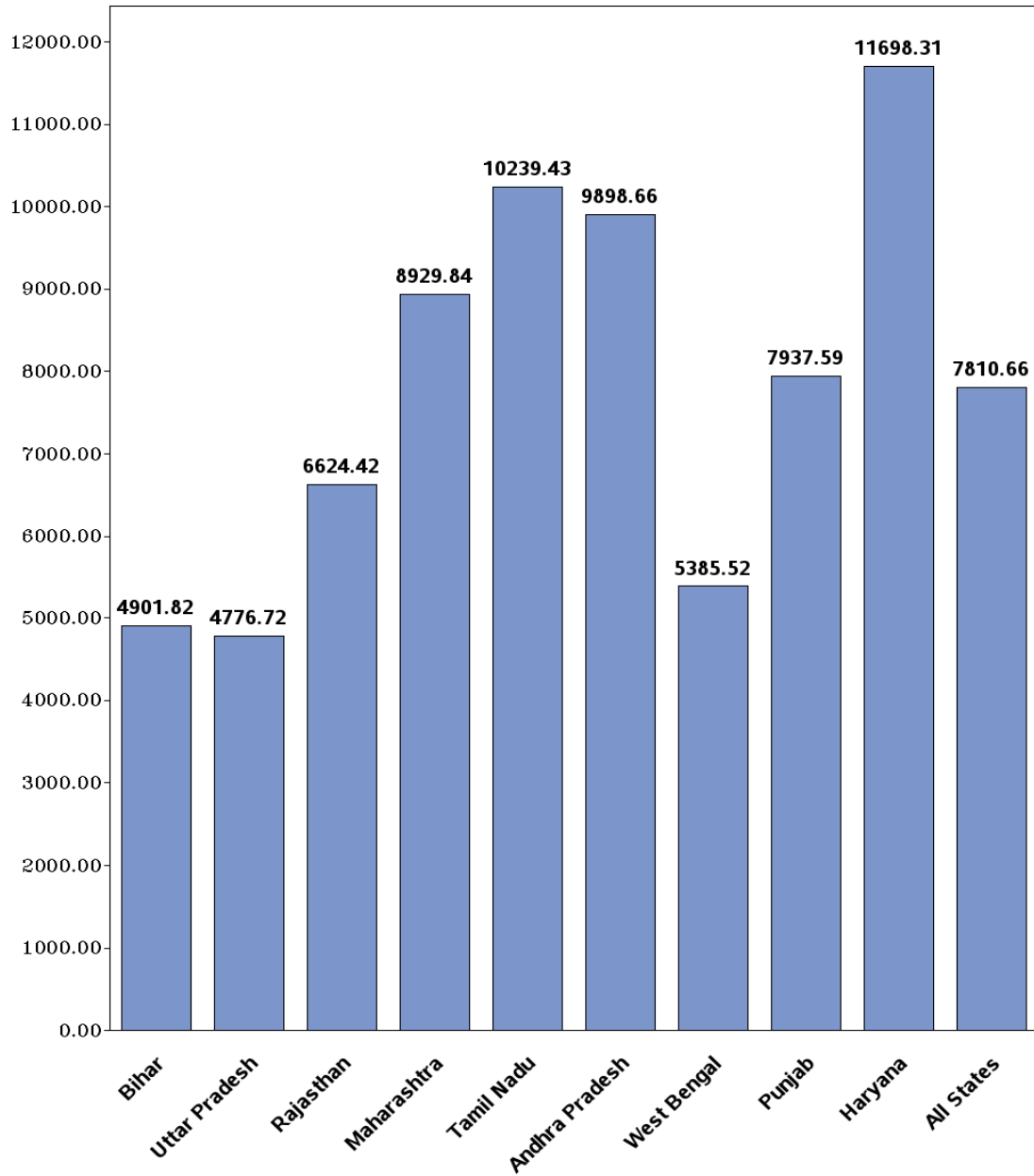
Graphic presentation of per capita total developmental expenditure of selected States has also been given along with table.



**Table 3.8**  
**Total Developmental Expenditure as percentage to total Expenditure & Per Capita**  
**Developmental Expenditure (Rev.+Capital) of States during 2011-12 (R.E)**  
(₹ In Crore)

State Category	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	84336.62	30506.86	369.55	115213.03	73.20	9898.66
	Bihar	48282.91	20754.85	4.12	69041.88	69.93	4901.82
	Chhattisgarh	25693.33	6367.44	686.68	32747.45	78.46	10487.07
	Goa	5827.54	2068.79	-	7896.33	73.80	32375.22
	Gujarat	52706.67	22435.00	190.56	75332.23	69.97	8858.26
	Haryana	30064.65	11258.89	164.24	41487.78	72.47	11698.31
	Jharkhand	21358.92	8465.68	0.55	29825.15	71.61	6737.83
	Karnataka	58759.6	18082.35	4390.66	81232.61	72.33	9826.02
	Kerala	28222.3	19310.93	3449.83	50983.06	55.36	8133.23
	Madhya Pradesh	59373.57	17743.36	3421.25	80538.18	73.72	8144.52
	Maharashtra	101442.99	44193.66	1094.34	146730.99	69.14	8929.84
	Odisha	28945.66	12899.62	673.90	42519.18	68.08	7059.92
	Punjab	22145.87	16830.85	1759.22	40735.94	54.36	7937.59
	Rajasthan	45377.27	19367.05	295.28	65039.6	69.77	6624.42
	Tamil Nadu	69320.91	29059.17	7482.9	105862.98	65.48	10239.43
	Uttar Pradesh	96871.83	54665.34	5308.25	156845.42	61.76	4776.72
	West Bengal	48469.69	31924.91	483.06	80877.66	59.93	5385.52
	<b>Sub Total-I</b>	<b>827200.33</b>	<b>365934.75</b>	<b>29774.39</b>	<b>1222909.47</b>	<b>67.64</b>	<b>7480.56</b>
<b>Special Category</b>	Arunachal Pradesh	5597.37	2633.47	0.00	8230.84	68.00	46644.75
	Assam	23549.51	10804.04	3044.24	37397.79	62.97	7645.94
	Himachal Pradesh	10439.55	5760.53	12.54	16212.62	64.39	15352.28
	Jammu & Kashmir	18452.28	10886.85	0.00	29339.13	62.89	15637.53
	Manipur	4860.82	2516.14	187.33	7564.29	64.26	19443.28
	Meghalaya	4565.49	1477.47	0.00	6042.96	75.55	17559.58
	Mizoram	3331.88	1323.46	0.00	4655.34	71.57	33318.8
	Nagaland	3957.88	2592.39	0.00	6550.27	60.42	17208.17
	Sikkim	2973.95	1719.24	32.61	4725.80	62.93	49565.83
	Tripura	4365.47	2321.92	105.00	6792.39	64.27	12126.31
	Uttarakhand	11581.84	5316.98	465.08	17363.90	66.70	11581.84
		<b>Sub Total-II</b>	<b>93676.04</b>	<b>47352.49</b>	<b>3846.80</b>	<b>144875.33</b>	<b>64.66</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>920876.37</b>	<b>413287.24</b>	<b>33621.19</b>	<b>1367784.80</b>	<b>67.33</b>	<b>7810.66</b>

**Per Capita total Developmental Expenditure of Selected States during 2011-12 (R.E.) (in ₹)**



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

### **3.9 2012-13 (B. E.)**

#### **3.9 (a) Non-Special Category States**

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2012-13 (B.E.) was estimated to be maximum in Chhattisgarh (78.31%) followed by Goa (75.32%), Jharkhand (74.93%), Andhra Pradesh (74.82%), Haryana (71.50%), Rajasthan (70.99%), Madhya Pradesh (69.35%) and Karnataka (69.16%). The developmental expenditure as percentage to total expenditure was estimated to be minimum in Punjab (57.23%) succeeded by Kerala (57.46%) and Uttar Pradesh (59.92%).

#### **3.9 (b) Special Category States**

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 65.15%, 63.97%, 62.49% and 67.24% respectively. In small States, it was estimated to be ranged from 55% to 80%.

### **Per Capita Developmental Expenditure**

#### **3.9 (c) Non-Special Category States**

In non-special category States, the per capita developmental expenditure was estimated to be maximum in Goa (₹ 37923.94) followed by Haryana (₹ 12091.18), Andhra Pradesh (₹ 11936.72), Chhatisgarh (₹ 11864.30), Tamil Nadu (₹ 11359.90), Karnataka (₹ 11115.04), Gujarat (₹ 10779.07) and Kerala (₹ 9682.56). The per capita developmental expenditure was estimated to be minimum in Bihar with ₹ 5152.93 whereas it was estimated to be ₹ 5264.76 in Uttar Pradesh and ₹ 6130.21 in West Bengal.

#### **3.9(d) Special Category States**

In the special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental expenditure was estimated to be ₹ 8679.19, ₹ 16971.48, ₹ 16661.48 and ₹ 12944.01 respectively. In small States, it was maximum in Sikkim (₹ 52431.17) and minimum in Tripura (₹ 11910.30).

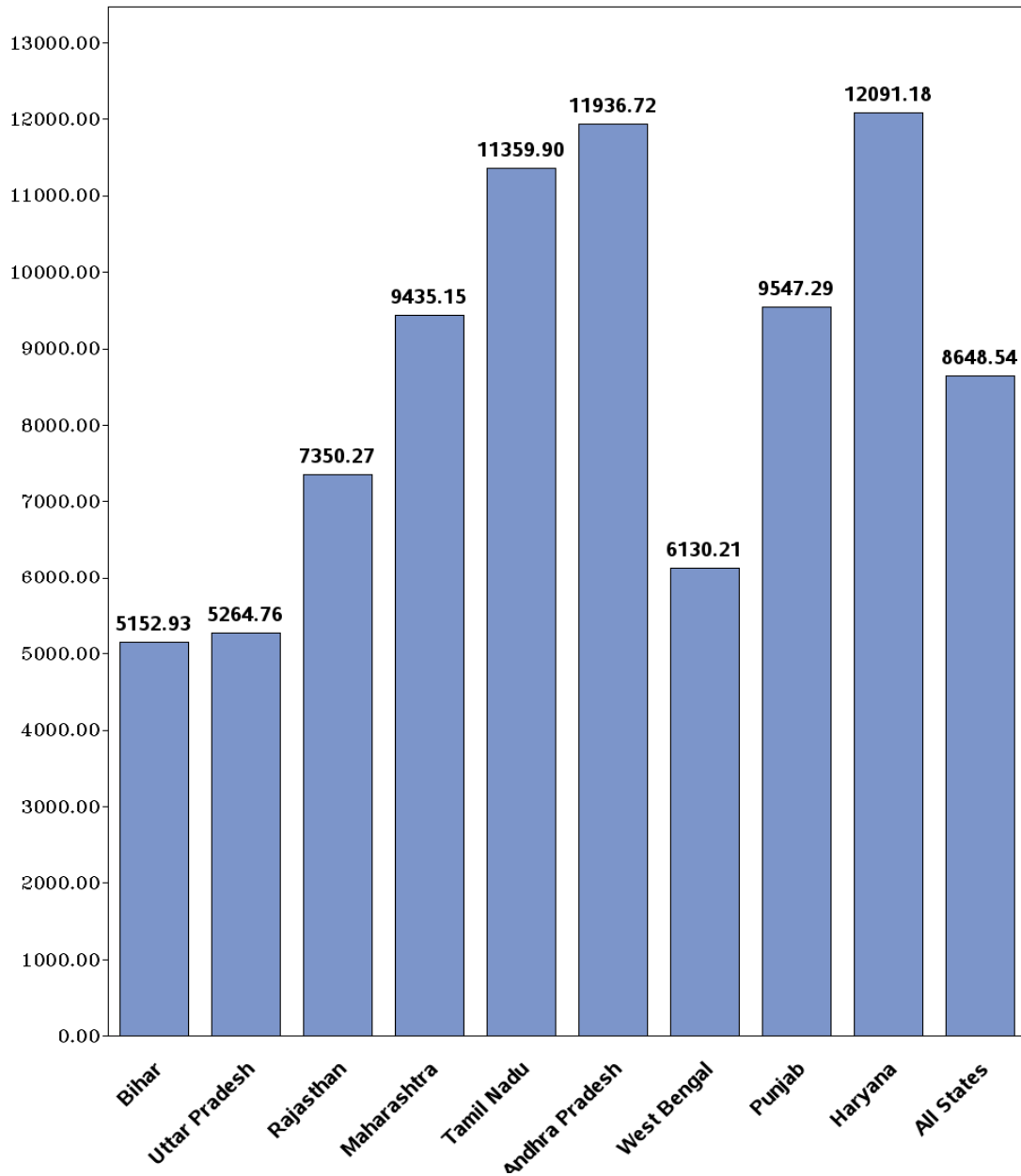
The State wise details of percentage and per capita total developmental expenditure during 2012-13 (B.E.) are given in table 3.9.

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

**Table 3.9**  
**Total Developmental Expenditure as percentage to total Expenditure & Per Capita**  
**Developmental Expenditure (Rev.+Capital) of States during 2012-13 (B.E.)**  
(₹ in Crore)

State Category	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expd. (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹ )
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	102536.42	34201.44	303.38	137041.24	74.82	11936.72
	Bihar	51426.24	24201.99	4.12	75632.35	68.00	5152.93
	Chhattisgarh	29423.47	7401.83	748.31	37573.61	78.31	11864.3
	Goa	6826.31	2236.85	0.00	9063.16	75.32	37923.94
	Gujarat	64997.81	28793.64	164.33	93955.78	69.18	10779.07
	Haryana	32404.35	12745.03	169.54	45318.92	71.50	12091.18
	Jharkhand	26516.72	8869.48	0.55	35386.75	74.93	8235.01
	Karnataka	67134.82	24700.3	5236.7	97071.82	69.16	11115.04
	Kerala	33888.96	20949.21	4138.03	58976.2	57.46	9682.56
	Madhya Pradesh	55497.60	20811.25	3722.12	80030.97	69.35	7499.68
	Maharashtra	108598.54	50846.43	1067.18	160512.15	67.66	9435.15
	Odisha	31992.53	16196.36	646.08	48834.97	65.51	7746.38
	Punjab	26923.35	18516.27	1602.85	47042.47	57.23	9547.29
	Rajasthan	51084.36	20572.92	299.31	71956.59	70.99	7350.27
	Tamil Nadu	77360.93	33989.36	9223.73	120574.02	64.16	11359.9
	Uttar Pradesh	108611.95	66410.03	6244.67	181266.65	59.92	5264.76
	West Bengal	55662.31	36518.02	535.95	92716.28	60.04	6130.21
		<b>Sub Total-I</b>	<b>930886.67</b>	<b>427960.41</b>	<b>34106.85</b>	<b>1392953.93</b>	<b>66.83</b>
<b>Special Category</b>	Arunachal Pradesh	3779.59	3065.17	0.00	6844.76	55.22	29073.77
	Assam	27079.06	10569.31	3931.94	41580.31	65.12	8679.19
	Himachal Pradesh	11710.32	6592.83	3.47	18306.62	63.97	16971.48
	Jammu & Kashmir	19993.77	12000.59	0.00	31994.36	62.49	16661.48
	Manipur	5551.09	2478.99	192.24	8222.32	67.51	22204.36
	Meghalaya	5851.18	1530.3	0.00	7381.48	79.27	21671.04
	Mizoram	3701.04	1387.62	0.00	5088.66	72.73	37010.4
	Nagaland	3932.85	3048.62	0.00	6981.47	56.33	17099.35
	Sikkim	3145.87	1841.95	49.88	5037.70	62.45	52431.17
	Tripura	4406.81	3231.76	105.02	7743.59	56.91	11910.3
	Uttrakhand	13202.89	5583.83	847.92	19634.64	67.24	12944.01
		<b>Sub Total-II</b>	<b>102354.47</b>	<b>51330.97</b>	<b>5130.47</b>	<b>158815.91</b>	<b>64.45</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>1033241.14</b>	<b>479291.38</b>	<b>39237.32</b>	<b>1551769.84</b>	<b>66.58</b>	<b>8648.54</b>

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



## Chapter- IV

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

#### **4.1 (a) Non -Special Category States**

In the non special category States, the percentage of States' Own Tax Revenue to total revenue receipts was 49.34%, 49.76%, 50.90%, 52.86%, 51.90% and 52.05 during 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (R.E.) and 2012-13(B.E.) respectively whereas in Haryana State, it was 58.82%, 63.16%, 62.97%, 65.68% 62.76% and 63.96% during this period.

#### **4.1 (b) Special Category States**

In the special category states, the percentage of States' Own Tax Revenue to total revenue receipts was 17.55%, 18.20%, 18.56%, 19.53% 19.46% and 19.03% during 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (R.E) and 2012-13(B.E.) respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (R.E) and 2012-13(B.E.) are given in table 4.1

**Table 4.1****States' Own Tax Revenue as Percentage to  
total Revenue Receipts**

<b>State Category</b>	<b>State Name</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12 (R.E.)</b>	<b>2012-13 (B.E.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>Non-Special Category</b>	Andhra Pradesh	53.18	53.07	54.39	55.73	54.94	56.53
	Bihar	18.03	18.72	22.77	22.16	22.46	23.07
	Chhattisgarh	40.48	42.10	39.24	39.64	37.88	38.80
	Goa	46.16	48.00	42.98	39.32	41.74	45.99
	Gujarat	61.32	60.91	64.17	69.40	66.62	67.50
	Haryana	58.82	63.16	62.97	65.68	62.76	63.96
	Jharkhand	30.57	31.56	28.02	29.69	27.66	26.94
	Karnataka	63.15	63.86	62.21	66.10	66.92	63.61
	Kerala	64.76	65.23	67.50	70.09	66.80	66.72
	Madhya Pradesh	39.16	40.55	41.73	41.31	40.75	40.50
	Maharashtra	59.72	64.02	68.01	70.87	68.97	68.24
	Odisha	31.21	32.49	33.99	33.64	33.31	35.61
	Punjab	51.46	53.83	54.34	60.95	65.48	62.67
	Rajasthan	43.13	44.65	46.39	45.20	43.17	42.49
	Tamil Nadu	62.33	61.20	65.44	68.08	70.05	71.04
	Uttar Pradesh	36.35	36.82	35.14	37.20	36.96	39.07
	West Bengal	43.51	39.07	45.77	44.70	42.16	40.68
		<b>Sub Total- I</b>	<b>49.34</b>	<b>49.76</b>	<b>50.90</b>	<b>52.86</b>	<b>51.90</b>
<b>Special Category</b>	Arunachal Pradesh	3.27	3.53	4.04	3.96	3.78	4.38
	Assam	21.92	22.96	25.08	25.78	22.23	21.27
	Himachal Pradesh	21.42	24.09	24.88	28.66	29.67	30.95
	Jammu & Kashmir	16.54	17.03	15.73	15.66	18.74	18.10
	Manipur	4.20	4.39	5.06	4.92	5.15	4.20
	Meghalaya	13.07	13.14	12.89	13.41	10.50	10.33
	Mizoram	3.80	3.57	3.63	3.85	4.37	3.97
	Nagaland	4.38	4.59	4.85	4.55	4.54	4.48
	Sikkim	7.33	6.91	6.85	9.15	5.74	7.37
	Tripura	10.02	10.85	9.38	12.04	12.21	12.47
	Uttarakhand	34.71	35.26	37.52	37.95	38.38	37.01
		<b>Sub Total- II</b>	<b>17.55</b>	<b>18.20</b>	<b>18.56</b>	<b>19.53</b>	<b>19.46</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>45.94</b>	<b>46.34</b>	<b>47.27</b>	<b>49.26</b>	<b>48.31</b>	<b>48.47</b>

#### **4.2(a) Non-Special Category States**

In the non-special category States, the total developmental expenditure as percentage to total expenditure was 65.07%, 67.63%, 66.28%, 65.39%, 67.64 and 66.83% during 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (R.E.) and 2012-13(B.E.) respectively whereas in Haryana State, it was 72.60%, 74.19%, 74.04%, 70.64%, 72.47 and 71.50% during this period.

#### **4.2(b) Special Category States**

In the special category States, the total developmental expenditure as percentage to total expenditure was 64.95%, 65.89%, 63.88%, 64.61%, 64.66 and 64.45% during 2007-08, 2008-09, 2009-10, 2010-11, 2011-12(R.E) and 2012-13(B.E.) respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 (R.E.) and 2012-13(B.E.) are given in table 4.2



**Table 4.2**

**Total Developmental Expenditure as Percentage to total Expenditure**

State Category	State Name	2007-08	2008-09	2009-10	2010-11	2011-12 (R.E.)	2012-13 (B.E.)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>	Andhra Pradesh	73.41	74.66	72.56	70.89	73.20	74.82
	Bihar	68.32	69.73	69.15	67.65	69.93	68.00
	Chhattisgarh	74.51	75.50	76.58	73.74	78.46	78.31
	Goa	72.87	71.63	70.81	71.73	73.80	75.32
	Gujarat	65.95	72.28	69.76	70.05	69.97	69.18
	Haryana	72.60	74.19	74.04	70.64	72.47	71.50
	Jharkhand	71.85	70.69	69.20	71.40	71.61	74.93
	Karnataka	71.92	71.05	74.06	74.68	72.33	69.16
	Kerala	47.37	51.49	51.58	52.78	55.36	57.46
	Madhya Pradesh	67.28	68.33	69.18	69.13	73.72	69.35
	Maharashtra	67.18	70.23	69.82	68.52	69.14	67.66
	Odisha	62.74	69.78	66.00	68.75	68.08	65.51
	Punjab	46.98	47.04	45.52	44.95	54.36	57.23
	Rajasthan	66.85	68.35	67.06	66.43	69.77	70.99
	Tamil Nadu	62.13	65.17	64.60	62.81	65.48	64.16
	Uttar Pradesh	62.99	65.56	61.34	58.58	61.76	59.92
	West Bengal	53.96	61.93	56.76	56.51	59.93	60.04
	<b>Sub Total- I</b>	<b>65.07</b>	<b>67.63</b>	<b>66.28</b>	<b>65.39</b>	<b>67.64</b>	<b>66.83</b>
<b>Special Category</b>	Arunachal Pradesh	78.39	80.35	74.25	74.94	68.00	55.22
	Assam	65.84	64.04	58.26	60.90	62.97	65.12
	Himachal Pradesh	64.07	65.64	66.23	64.88	64.39	63.97
	Jammu & Kashmir	63.88	65.88	64.90	66.53	62.89	62.49
	Manipur	69.49	71.89	69.21	66.32	64.26	67.51
	Meghalaya	69.57	69.61	68.42	70.43	75.55	79.27
	Mizoram	73.12	70.11	69.93	70.70	71.57	72.73
	Nagaland	60.81	59.99	58.13	61.23	60.42	56.33
	Sikkim	41.06	50.57	51.64	50.95	62.93	62.45
	Tripura	60.13	63.00	61.09	60.51	64.27	56.91
	Uttrakhand	67.36	66.26	67.81	65.33	66.70	67.24
	<b>Sub Total- II</b>	<b>64.95</b>	<b>65.89</b>	<b>63.88</b>	<b>64.61</b>	<b>64.66</b>	<b>64.45</b>
<b>All States</b>	<b>Total (I+II)</b>	<b>65.06</b>	<b>67.46</b>	<b>66.03</b>	<b>65.31</b>	<b>67.33</b>	<b>66.58</b>