



**GOVERNMENT OF HARYANA**

**ANALYSIS  
OF  
STATE FINANCES  
2014-15**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2015**

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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 2012-13 (Accounts), 2013-14 [Revised Estimates (R.E.)] and 2014-15 [Budget Estimates (B.E.)]. The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2014-15) issued by Reserve Bank of India.

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

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

Panchkula  
Dated the 15<sup>th</sup> December, 2015

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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 2014-15 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 29 States have been grouped into 'non-special category States and special category States'. 11 States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category and rest of the 18 States in non-special category.

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

The analysis revealed that out of total States' Own Tax Revenue of ₹ 654550.59 crore collected by all the States during the year 2012-13 (Accounts), 61.70 % of the States' Own Tax Revenue came from Sales Tax, 12.62 % from State excise, 11.55% from Stamps and Registration fees, 5.19 % from Tax on Vehicles, 1.33% from Land Revenue and the remaining 7.60 % from other taxes and duties.

In the non-special category States, the percentage share of sales tax of a State to total States' Own tax revenue was maximum in Jharkhand (78.09%) and minimum in Madhya Pradesh (48.58%), whereas it was 65.27% in Haryana. In special category States, the percentage share of sales tax of a State to total States' own tax revenue was maximum in Mizoram (78.82%) and minimum in Arunachal Pradesh(51.06%).

## **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 (₹ 807.34) and maximum in Goa (₹ 10516.47) during the year 2012-13. The per capita revenue receipts from Land revenue was maximum in Gujarat (₹ 356.10) and minimum in Haryana (₹ 4.97). The per capita revenue receipts from State excise was maximum in Karnataka (₹ 1771.16) followed by Tamil Nadu (₹ 1645.28), Goa (₹ 1419.23), Haryana (₹ 1240.03), Punjab (₹ 1181.55) and it was minimum in Gujarat (₹13.70) due to prohibition in the State. The per capita revenue receipts from taxes on vehicles was maximum in Goa (₹ 988.93) and minimum in Bihar (₹ 62.70) whereas it was ₹ 339.96 in Haryana. The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 3496.13) and minimum in Odisha (₹ 127.31) whereas it was ₹ 1274.43 in Haryana.

In the special category States, the per capita revenue receipts from Sales tax was minimum in Manipur (₹ 923.29) and maximum in Uttarakhand (₹ 4124.43). The per capita revenue receipts from Land revenue was maximum in Sikkim (₹ 94.33) and minimum in Nagaland (₹ 3.60). The per capita revenue receipts from taxes on Vehicles was maximum in Uttarakhand (₹ 292.59) and minimum in Manipur (₹ 56.54). The per capita revenue receipts from Stamps and Registration fees was less than ₹ 90.00 in all the special category States except in Tripura (₹ 99.22), Jammu & Kashmir (₹184.72), Himachal Pradesh (₹246.59) and Uttarakhand (₹ 623.46).

## **C Revenue Receipts**

Out of the total revenue receipts of ₹ 1252024.05 crore of all the 29 States during the year 2012-13 (Accounts), 61.65% was collected by the States' themselves, constituting 52.28% as States' own tax revenue and 9.37% as States' own Non-Tax revenue. The remaining 38.35 % was received from the Centre in the form of share in Central Taxes (23.28%) and Grants (15.07%).

In the non-special category States, the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Haryana (83.94%) followed by Goa (81.65%), Gujrat (79.64%), Maharashtra (79.35%), Tamil Nadu ( 78.73), Punjab (78.68%), and Kerala (77.66%). The revenue received in the form of Share in Central taxes to total revenue receipts was minimum in Haryana (9.10%) and Bihar received the maximum (53.55%). So far as percentage share of Grants from Centre is concerned, it was minimum in Goa (5.06%) and maximum in Jharkhand (19.47%) whereas it was 6.96% 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 2012-13 (Accounts) was maximum in Chhattisgarh (72.18%) followed by Goa (69.30%), Haryana (68.48%), Karnataka (68.28%), Andhra Pradesh (67.65%) and Rajasthan (67.29%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (49.89%).

The per-capita developmental revenue expenditure was maximum in Goa (₹ 28005.07) followed by Haryana (₹ 9989.69), Karnataka (₹ 8335.04), Andhra Pradesh (₹ 8079.10), Kerala (₹ 7942.24) and Maharashtra (₹ 7838.13) in the non-special category States. The per capita developmental revenue expenditure was minimum in Bihar (₹ 3334.95).

#### **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 50.90%, 52.86%, 54.17%, 55.68%, 53.82% and 48.29% during the year 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (RE) and 2014-15 (BE) respectively, whereas in Haryana State, it was 62.97%, 65.68%, 66.76%, 70.05%, 63.86% and 63.69% during the same period. In the special category States, the percentage of States' own tax Revenue to total revenue receipts was 18.56%, 19.53%, 21.65%, 22.37%, 20.19% and 19.08% 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 66.28%, 65.39%, 66.61%, 67.19%, 67.92% and 69.52% during the year 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (RE) and 2014-15 (BE) respectively, whereas in Haryana State it was 74.04%, 70.64%, 71.88%, 72.14%, 70.96% and 70.81% during the same period. In the special category States, the percentage of States Developmental Expenditure to total Expenditure was 63.88%, 64.61%, 64.01%, 63.42%, 66.67% and 66.37% during the same period.

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# CHAPTER - I

## INTRODUCTION

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

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

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

**1.4** This is the 46<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 2012-13 (Accounts), 2013-14 (Revised Estimates) and 2014-15 (Budget Estimates). In order to present a meaningful comparison, all the 29 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. Telangana
17. Uttar Pradesh
18. West Bengal

**Special Category States**

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

## CHAPTER-II

### Structure of States' Own Tax Revenue

#### 2.1 2012-13 (Accounts)

Out of the total States' own Tax Revenue of ₹ 654550.59 crore collected by all the States during 2012-13 (Accounts), 61.70% of the States' own Tax Revenue came from Sales Tax, 12.62% from State Excise, 11.55% from Stamps and Registration fees, 5.19% from Taxes on Vehicles, 1.33% from Land Revenue and the remaining 7.60% 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 (6.17%) and minimum in Haryana (0.06%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (20.59%) whereas it was 13.74% in Haryana. Gujarat was at bottom with 0.16% due to prohibition in the State. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (78.09%) and minimum in Madhya Pradesh (48.58%) whereas it was 65.27% in Haryana. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Rajasthan (7.49%) and minimum in West Bengal (3.72%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 3.62% in Odisha to 17.84% in Goa whereas it was 14.12% 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 0.17% in Uttarakhand to 2.63% in Tripura. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (1.10%) and maximum in Sikkim (25.52%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 51.06% in Arunachal Pradesh to 78.82% in Mizoram. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (12.23%) and minimum in Jammu & Kashmir (2.02%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.29% in Mizoram to 10.11% 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 (Accounts) are given in Table 2.1(a) & 2.1(b).

**Table- 2.1 (a)**  
**States' Own Tax Revenue of States during 2012-2013 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	61.78	9129.41	40714.67	3356.60	5115.24	1497.36
2	Bihar	205.45	2429.82	8670.79	673.39	2173.02	2100.61
3	Chhattisgarh	234.11	2485.68	6928.65	593.54	952.47	1839.76
4	Goa	11.13	212.90	1577.47	148.34	524.42	465.40
5	Gujarat	2207.85	84.91	39464.67	2276.26	4426.93	5436.08
6	Haryana	12.98	3236.48	15376.58	887.30	3326.25	719.44
7	Jharkhand	96.38	577.92	6421.61	465.36	492.40	170.00
8	Karnataka	204.92	11069.73	28414.44	3829.52	5225.02	5009.93
9	Kerala	121.58	2313.95	22511.09	1924.62	2938.37	267.01
10	Madhya Pradesh	443.59	5078.06	14856.30	1531.25	3944.24	4728.26
11	Maharashtra	1074.02	9297.11	60079.72	5027.42	17548.25	10422.00
12	Odisha	420.21	1498.64	9684.68	746.19	544.88	2139.53
13	Punjab	37.13	3331.96	13217.93	994.72	2920.49	2085.34
14	Rajasthan	304.56	3987.84	18574.65	2283.13	3334.87	2017.62
15	Tamil Nadu	131.31	12125.68	44041.13	3928.43	7645.40	3382.31
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	804.64	9782.49	34870.16	2992.92	8742.17	905.98
18	West Bengal	2023.72	2621.43	18554.76	1221.55	4357.23	4029.80
	<b>Sub Total-I</b>	<b>8395.36</b>	<b>79264.01</b>	<b>383959.30</b>	<b>32880.54</b>	<b>74211.65</b>	<b>47216.43</b>
<b>Special Category</b>							
19	Arunachal Pradesh	4.70	49.11	161.62	13.38	3.05	84.65
20	Assam	145.91	568.11	6223.13	328.08	252.29	732.67
21	Himachal Pradesh	23.60	809.87	2728.22	196.13	172.61	695.74
22	Jammu & Kashmir	95.45	421.28	4174.39	117.89	240.14	783.28
23	Manipur	1.24	9.94	258.52	15.83	5.99	41.32
24	Meghalaya	6.27	153.01	631.12	35.82	10.32	11.19
25	Mizoram	3.04	2.83	175.87	22.83	0.64	17.92
26	Nagaland	0.72	3.73	257.21	41.59	1.58	35.12
27	Sikkim	5.66	111.12	227.08	16.38	5.35	69.89
28	Tripura	26.44	114.00	763.07	30.73	36.71	33.70
29	Uttarakhand	10.59	1117.92	4289.41	304.29	648.40	43.61
	<b>Sub Total-II</b>	<b>323.62</b>	<b>3360.92</b>	<b>19889.64</b>	<b>1122.95</b>	<b>1377.08</b>	<b>2549.09</b>
	<b>Total (I+II)</b>	<b>8718.98</b>	<b>82624.93</b>	<b>403848.94</b>	<b>34003.49</b>	<b>75588.73</b>	<b>49765.52</b>

**Table 2.1 (b)**  
**Various States' Own Tax Revenue as percentage to total States' Own**  
**Tax Revenue of States during 2012-13 (Accounts)**

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	0.10	15.25	68.00	5.61	8.54	2.50
2	Bihar	1.26	14.95	53.35	4.14	13.37	12.92
3	Chhattisgarh	1.80	19.07	53.16	4.55	7.31	14.11
4	Goa	0.38	7.24	53.66	5.05	17.84	15.83
5	Gujarat	4.10	0.16	73.22	4.22	8.21	10.09
6	Haryana	0.06	13.74	65.27	3.77	14.12	3.05
7	Jharkhand	1.17	7.03	78.09	5.66	5.99	2.07
8	Karnataka	0.38	20.59	52.86	7.12	9.72	9.32
9	Kerala	0.40	7.69	74.85	6.40	9.77	0.89
10	Madhya Pradesh	1.45	16.60	48.58	5.01	12.90	15.46
11	Maharashtra	1.04	8.99	58.08	4.86	16.96	10.07
12	Odisha	2.80	9.97	64.42	4.96	3.62	14.23
13	Punjab	0.16	14.75	58.52	4.40	12.93	9.23
14	Rajasthan	1.00	13.07	60.90	7.49	10.93	6.61
15	Tamil Nadu	0.18	17.02	61.81	5.51	10.73	4.75
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	1.38	16.84	60.02	5.15	15.05	1.56
18	West Bengal	6.17	7.99	56.55	3.72	13.28	12.28
	<b>Sub Total-I</b>	<b>1.34</b>	<b>12.66</b>	<b>61.34</b>	<b>5.25</b>	<b>11.86</b>	<b>7.54</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.48	15.52	51.06	4.23	0.96	26.74
20	Assam	1.77	6.89	75.43	3.98	3.06	8.88
21	Himachal Pradesh	0.51	17.51	58.97	4.24	3.73	15.04
22	Jammu & Kashmir	1.64	7.22	71.57	2.02	4.12	13.43
23	Manipur	0.37	2.99	77.67	4.76	1.80	12.41
24	Meghalaya	0.74	18.05	74.45	4.23	1.22	1.32
25	Mizoram	1.36	1.27	78.82	10.23	0.29	8.03
26	Nagaland	0.21	1.10	75.66	12.23	0.46	10.33
27	Sikkim	1.30	25.52	52.14	3.76	1.23	16.05
28	Tripura	2.63	11.35	75.95	3.06	3.65	3.35
29	Uttarakhand	0.17	17.43	66.87	4.74	10.11	0.68
	<b>Sub Total-II</b>	<b>1.13</b>	<b>11.74</b>	<b>69.49</b>	<b>3.92</b>	<b>4.81</b>	<b>8.91</b>
	<b>Total (I+II)</b>	<b>1.33</b>	<b>12.62</b>	<b>61.70</b>	<b>5.19</b>	<b>11.55</b>	<b>7.60</b>

## **2.2 2013- 14 (R.E.)**

Out of the total States' Own Tax Revenue of ₹752855.75 crore collected by all the States during 2013-14 (R.E), 63.96% of the States' Own Tax Revenue came from Sales Tax , 11.24% from State Excise, 11.24% from Stamps and Registration fees, 5.06% from Taxes on Vehicles, 1.33% from Land Revenue and the remaining 7.17% 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 Goa (10.77%) and minimum in Haryana (0.05 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (20.48%) whereas it was 14.48% in Haryana. Gujarat was at the bottom with 0.14% 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 (77.56%) and minimum in Madhya Pradesh (48.63%) whereas it was 65.44% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Rajasthan (7.40%) and minimum in West Bengal (3.55%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.62% in Odisha to 17.08% in Maharashtra whereas it was 12.88% 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 0.19% in Himachal Pradesh to 1.93% in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (1.17% ) and maximum in Sikkim (24.27%).The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 52.33% in Sikkim to 80.91% in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's Own Tax Revenue was maximum in Nagaland (12.09%) and minimum in Jammu & Kashmir (2.24%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.03% in Mizoram to 9.06 % in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' own Tax Revenue during 2013-14 (R.E) are given in Tables 2.2 (a) & 2.2 (b).

**Table- 2.2 (a)**  
**States' Own Tax Revenue of States during 2013-2014 (R.E.)**

(₹ in Crore)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	49.86	7500.00	52500.00	4351.99	6414.40	1627.69
2	Bihar	205.00	3300.00	12324.04	800.00	3200.00	1325.66
3	Chhattisgarh	415.00	2675.00	8436.00	731.38	1150.00	2217.62
4	Goa	388.43	246.28	1766.00	148.38	547.36	509.43
5	Gujarat	2041.20	86.40	45300.00	2200.00	5000.00	5580.21
6	Haryana	13.00	3850.00	17400.00	1050.00	3425.00	851.10
7	Jharkhand	95.00	700.00	7874.50	639.40	568.00	275.50
8	Karnataka	191.60	12600.00	32849.81	3800.00	6500.00	5589.00
9	Kerala	143.56	2719.17	26663.67	2271.05	3173.27	572.24
10	Madhya Pradesh	572.00	5750.00	16500.00	1650.00	4000.00	5456.68
11	Maharashtra	1227.77	10535.00	63922.50	4900.00	18850.00	10904.88
12	Odisha	400.00	1725.00	11095.00	900.00	620.00	2365.00
13	Punjab	50.00	4000.00	16749.60	1320.00	2510.00	1774.00
14	Rajasthan	365.76	4625.00	21750.00	2550.00	3350.00	1811.65
15	Tamil Nadu	163.37	5868.65	58689.92	4583.02	9221.98	4836.27
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	760.97	11523.30	41899.17	3540.72	10065.25	1310.58
18	West Bengal	2694.40	3202.02	23442.65	1389.97	4499.06	3871.92
	<b>Sub Total-I</b>	<b>9776.92</b>	<b>80905.82</b>	<b>459162.86</b>	<b>36825.91</b>	<b>83094.32</b>	<b>50879.43</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.40	59.77	293.94	15.64	3.50	97.34
20	Assam	138.99	641.97	6835.05	370.74	285.09	871.56
21	Himachal Pradesh	9.21	860.68	2951.23	202.01	175.33	648.48
22	Jammu & Kashmir	40.80	442.00	4799.00	153.00	321.94	1063.54
23	Manipur	1.09	12.74	385.88	19.57	6.26	66.33
24	Meghalaya	4.02	161.69	622.83	38.87	14.06	13.93
25	Mizoram	4.53	3.02	190.00	19.38	0.06	17.83
26	Nagaland	0.74	4.06	260.00	42.00	1.52	38.97
27	Sikkim	6.56	109.00	235.00	16.80	7.41	74.29
28	Tripura	20.07	167.21	947.75	42.15	40.09	40.04
29	Uttarakhand	20.15	1289.25	4847.22	330.00	660.50	141.41
	<b>Sub Total-II</b>	<b>251.56</b>	<b>3751.39</b>	<b>22367.90</b>	<b>1250.16</b>	<b>1515.76</b>	<b>3073.72</b>
	<b>Total (I+II)</b>	<b>10028.48</b>	<b>84657.21</b>	<b>481530.76</b>	<b>38076.07</b>	<b>84610.08</b>	<b>53953.15</b>

**Table 2.2 (b)**  
**Various States' Own Tax Revenue as percentage to total States' Own**  
**Tax Revenue of States during 2013-14 (R.E.)**

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	0.07	10.35	72.47	6.01	8.85	2.25
2	Bihar	0.97	15.60	58.26	3.78	15.13	6.27
3	Chhattisgarh	2.66	17.12	53.99	4.68	7.36	14.19
4	Goa	10.77	6.83	48.98	4.11	15.18	14.13
5	Gujarat	3.39	0.14	75.24	3.65	8.30	9.27
6	Haryana	0.05	14.48	65.44	3.95	12.88	3.20
7	Jharkhand	0.94	6.89	77.56	6.30	5.59	2.71
8	Karnataka	0.31	20.48	53.39	6.18	10.56	9.08
9	Kerala	0.40	7.65	75.02	6.39	8.93	1.61
10	Madhya Pradesh	1.69	16.95	48.63	4.86	11.79	16.08
11	Maharashtra	1.11	9.55	57.93	4.44	17.08	9.88
12	Odisha	2.34	10.08	64.86	5.26	3.62	13.83
13	Punjab	0.19	15.15	63.44	5.00	9.51	6.72
14	Rajasthan	1.06	13.42	63.13	7.40	9.72	5.26
15	Tamil Nadu	0.20	7.04	70.40	5.50	11.06	5.80
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	1.10	16.68	60.64	5.12	14.57	1.90
18	West Bengal	6.89	8.19	59.96	3.55	11.51	9.90
	<b>Sub Total-I</b>	<b>1.36</b>	<b>11.23</b>	<b>63.72</b>	<b>5.11</b>	<b>11.53</b>	<b>7.06</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.14	12.57	61.81	3.29	0.74	20.47
20	Assam	1.52	7.02	74.75	4.05	3.12	9.53
21	Himachal Pradesh	0.19	17.76	60.89	4.17	3.62	13.38
22	Jammu & Kashmir	0.60	6.48	70.36	2.24	4.72	15.59
23	Manipur	0.22	2.59	78.45	3.98	1.27	13.49
24	Meghalaya	0.47	18.90	72.81	4.54	1.64	1.63
25	Mizoram	1.93	1.29	80.91	8.25	0.03	7.59
26	Nagaland	0.21	1.17	74.87	12.09	0.44	11.22
27	Sikkim	1.46	24.27	52.33	3.74	1.65	16.54
28	Tripura	1.60	13.30	75.38	3.35	3.19	3.18
29	Uttarakhand	0.28	17.69	66.50	4.53	9.06	1.94
	<b>Sub Total-II</b>	<b>0.78</b>	<b>11.65</b>	<b>69.44</b>	<b>3.88</b>	<b>4.71</b>	<b>9.54</b>
	<b>Total (I+II)</b>	<b>1.33</b>	<b>11.24</b>	<b>63.96</b>	<b>5.06</b>	<b>11.24</b>	<b>7.17</b>

### **2.3 2014-15 (B.E.)**

Out of the total States' Own Tax Revenue of ₹ 839868.93 Crore estimated by all the States during 2014-15 (B.E.), 63.91% of the States' Own Tax Revenue was estimated from Sales Tax, 11.43% from State Excise, 11.09 % from Stamps and Registration fees, 4.96% from Taxes on Vehicles, 1.38% from Land Revenue and the remaining 7.23% 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 (6.23%) and minimum in Haryana (0.04%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Karnataka (20.65 %) whereas it was 14.32% in Haryana. Gujarat with 0.15% 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 Andhra Pradesh (76.87%) and minimum in Bihar(49.96%) whereas Haryana share was 65.61%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Rajasthan (7.26%) and minimum in West Bengal (3.67%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.43% in Odisha to 16.38% in Maharashtra whereas it was 13.00% 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 0.11% in Uttarakhand to 1.95% in Tripura. The percentage share of State Excise of a State to its total State's Own Tax Revenue was estimated minimum in Nagaland (1.16%) and maximum in Sikkim (24.31%). The estimated percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 52.16% in Sikkim to 80.65 % 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 (11.89 %) and minimum in Jammu and Kashmir (2.13%). The estimated percentage share of Stamps and Registration fees of a State to its total State's Own Taxes ranged from 0.03% in Mizoram to 8.83% in Uttarakhand.

The details of States' Own Tax Revenue and percentage of various States' Own Tax Revenue to total States' Own Tax Revenue during 2014-15 (B.E) are given in Tables 2.3 (a) & 2.3 (b).



**Table- 2.3 (a)**  
**States' Own Tax Revenue of States during 2014-2015 (B.E.)**

(₹ in Crore)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	65.78	4026.74	28749.15	1383.73	2460.66	711.61
2	Bihar	250.00	3700.00	12820.15	1000.00	3600.00	4292.80
3	Chhattisgarh	460.00	3150.00	9800.00	800.00	1250.00	2466.25
4	Goa	253.19	290.00	2303.85	169.52	544.39	514.63
5	Gujarat	2204.50	93.31	47000.00	2362.84	5400.00	6006.86
6	Haryana	13.50	4350.00	19930.00	1175.00	3950.00	956.25
7	Jharkhand	210.12	850.00	8955.20	710.44	635.15	451.76
8	Karnataka	232.75	14430.00	37250.00	4350.00	7450.00	6157.00
9	Kerala	169.57	3208.36	31913.47	2799.82	3733.67	642.60
10	Madhya Pradesh	700.10	6730.00	19500.00	2000.00	4000.00	6059.78
11	Maharashtra	1867.29	11500.00	69089.60	5250.00	19426.00	11456.13
12	Odisha	440.00	1983.75	13110.00	972.00	682.00	2674.90
13	Punjab	58.00	4600.00	17760.00	1350.00	2760.00	1952.00
14	Rajasthan	400.76	5318.75	25625.00	2950.00	4200.00	2160.45
15	Tamil Nadu	171.57	6483.04	65202.06	5147.14	10470.18	4361.37
16	Telangana	72.89	2823.54	26963.30	2226.86	2583.88	708.12
17	Uttar Pradesh	869.34	14500.00	47500.00	3950.00	12722.67	1458.00
18	West Bengal	2829.13	3810.41	27472.66	1667.96	5399.06	4234.75
	<b>Sub Total-I</b>	<b>11268.49</b>	<b>91847.90</b>	<b>510944.44</b>	<b>40265.31</b>	<b>91267.66</b>	<b>57265.26</b>
<b>Special Category</b>							
19	Arunachal Pradesh	6.21	68.74	338.03	17.99	4.03	111.94
20	Assam	201.64	763.72	8367.50	441.31	554.33	1016.93
21	Himachal Pradesh	15.12	940.74	3195.62	214.14	209.11	763.57
22	Jammu & Kashmir	41.85	462.00	5344.00	159.45	323.94	1164.62
23	Manipur	1.24	14.52	500.00	22.31	7.14	75.62
24	Meghalaya	4.22	205.16	914.90	50.00	16.66	15.37
25	Mizoram	5.20	3.47	218.08	22.24	0.07	21.33
26	Nagaland	0.81	4.47	294.36	46.00	1.67	39.47
27	Sikkim	6.89	120.93	259.45	18.82	7.70	83.61
28	Tripura	24.87	179.46	950.00	40.00	42.54	41.50
29	Uttarakhand	9.05	1345.40	5459.01	360.00	708.79	141.01
	<b>Sub Total-II</b>	<b>317.10</b>	<b>4108.61</b>	<b>25840.95</b>	<b>1392.26</b>	<b>1875.98</b>	<b>3474.97</b>
	<b>Total (I+II)</b>	<b>11585.59</b>	<b>95956.51</b>	<b>536785.39</b>	<b>41657.57</b>	<b>93143.64</b>	<b>60740.23</b>

**Table 2.3 (b)**  
**Various States' Own Tax Revenue as percentage to total States' Own**  
**Tax Revenue of States during 2014-15 (B.E.)**

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	0.18	10.77	76.87	3.70	6.58	1.90
2	Bihar	0.97	14.42	49.96	3.90	14.03	16.73
3	Chhattisgarh	2.57	17.57	54.67	4.46	6.97	13.76
4	Goa	6.21	7.12	56.53	4.16	13.36	12.63
5	Gujarat	3.50	0.15	74.52	3.75	8.56	9.52
6	Haryana	0.04	14.32	65.61	3.87	13.00	3.15
7	Jharkhand	1.78	7.20	75.81	6.01	5.38	3.82
8	Karnataka	0.33	20.65	53.31	6.23	10.66	8.81
9	Kerala	0.40	7.55	75.15	6.59	8.79	1.51
10	Madhya Pradesh	1.80	17.26	50.01	5.13	10.26	15.54
11	Maharashtra	1.57	9.70	58.26	4.43	16.38	9.66
12	Odisha	2.22	9.99	66.00	4.89	3.43	13.47
13	Punjab	0.20	16.15	62.36	4.74	9.69	6.85
14	Rajasthan	0.99	13.08	63.03	7.26	10.33	5.31
15	Tamil Nadu	0.19	7.06	71.00	5.60	11.40	4.75
16	Telangana	0.21	7.98	76.21	6.29	7.30	2.00
17	Uttar Pradesh	1.07	17.90	58.64	4.88	15.71	1.80
18	West Bengal	6.23	8.39	60.49	3.67	11.89	9.32
	<b>Sub Total-I</b>	<b>1.40</b>	<b>11.44</b>	<b>63.64</b>	<b>5.02</b>	<b>11.37</b>	<b>7.13</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1.14	12.57	61.80	3.29	0.74	20.47
20	Assam	1.78	6.73	73.75	3.89	4.89	8.96
21	Himachal Pradesh	0.28	17.62	59.86	4.01	3.92	14.30
22	Jammu & Kashmir	0.56	6.16	71.29	2.13	4.32	15.54
23	Manipur	0.20	2.34	80.54	3.59	1.15	12.18
24	Meghalaya	0.35	17.01	75.84	4.14	1.38	1.27
25	Mizoram	1.92	1.28	80.65	8.23	0.03	7.89
26	Nagaland	0.21	1.16	76.11	11.89	0.43	10.20
27	Sikkim	1.39	24.31	52.16	3.78	1.55	16.81
28	Tripura	1.95	14.04	74.31	3.13	3.33	3.25
29	Uttarakhand	0.11	16.77	68.04	4.49	8.83	1.76
	<b>Sub Total-II</b>	<b>0.86</b>	<b>11.10</b>	<b>69.82</b>	<b>3.76</b>	<b>5.07</b>	<b>9.39</b>
	<b>Total (I+II)</b>	<b>1.38</b>	<b>11.43</b>	<b>63.91</b>	<b>4.96</b>	<b>11.09</b>	<b>7.23</b>

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

### **2012- 13 (Accounts)**

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

In the non-special category States, the per capita revenue receipts from Land Revenue during 2012-13 (Accounts) was maximum in Gujarat (₹ 356.10) and minimum in Haryana (₹ 4.97). The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 1771.16) followed by Tamil Nadu (₹ 1645.28), Goa (₹ 1419.33), Haryana (₹ 1240.03) and Punjab (₹ 1181.55). The per capita State Excise was minimum in Gujarat (₹ 13.70) due to prohibition in the State. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 807.34) and maximum in Goa (10516.47) followed by Kerala (₹ 6699.78) and Tamil Nadu (₹ 5975.73). The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 988.93) and minimum in Bihar ₹ 62.70 whereas it was ₹ 131.21 in West Bengal, ₹ 136.87 in Jharkhand, ₹ 145.85 in Uttar Pradesh, ₹ 174.34 in Odisha, ₹ 205.26 in Madhya Pradesh, ₹225.68 in Chhattisgarh and ₹ 339.96 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 3496.13) followed by Maharashtra (₹ 1535.28), Haryana (₹ 1274.43), Tamil Nadu (₹ 1037.37), Punjab (₹ 1035.63) and Kerala (₹ 874.51).

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

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Sikkim (₹ 94.33) followed by Jammu & Kashmir (₹ 73.42), Tripura (₹ 71.46), Assam (₹ 45.74), Himachal Pradesh (₹ 33.71), Arunachal Pradesh (₹ 33.57), and Mizoram (₹ 27.64). In the remaining special category States, it was less than ₹ 21.00. The per capita revenue receipt from State Excise ranged from ₹ 18.65 in Nagaland to ₹ 1852.00 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 923.29 in Manipur to ₹ 4124.43 in Uttarakhand. In these special category States, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 292.59) and minimum in Manipur (₹ 56.54). The per capita revenue receipts from Stamps and Registration fees was less than ₹ 90.00 in all the special category States, except in Tripura (₹ 99.22), Jammu & Kashmir (₹ 184.72), Himachal Pradesh (₹ 246.59) and Uttarakhand (₹ 623.46).

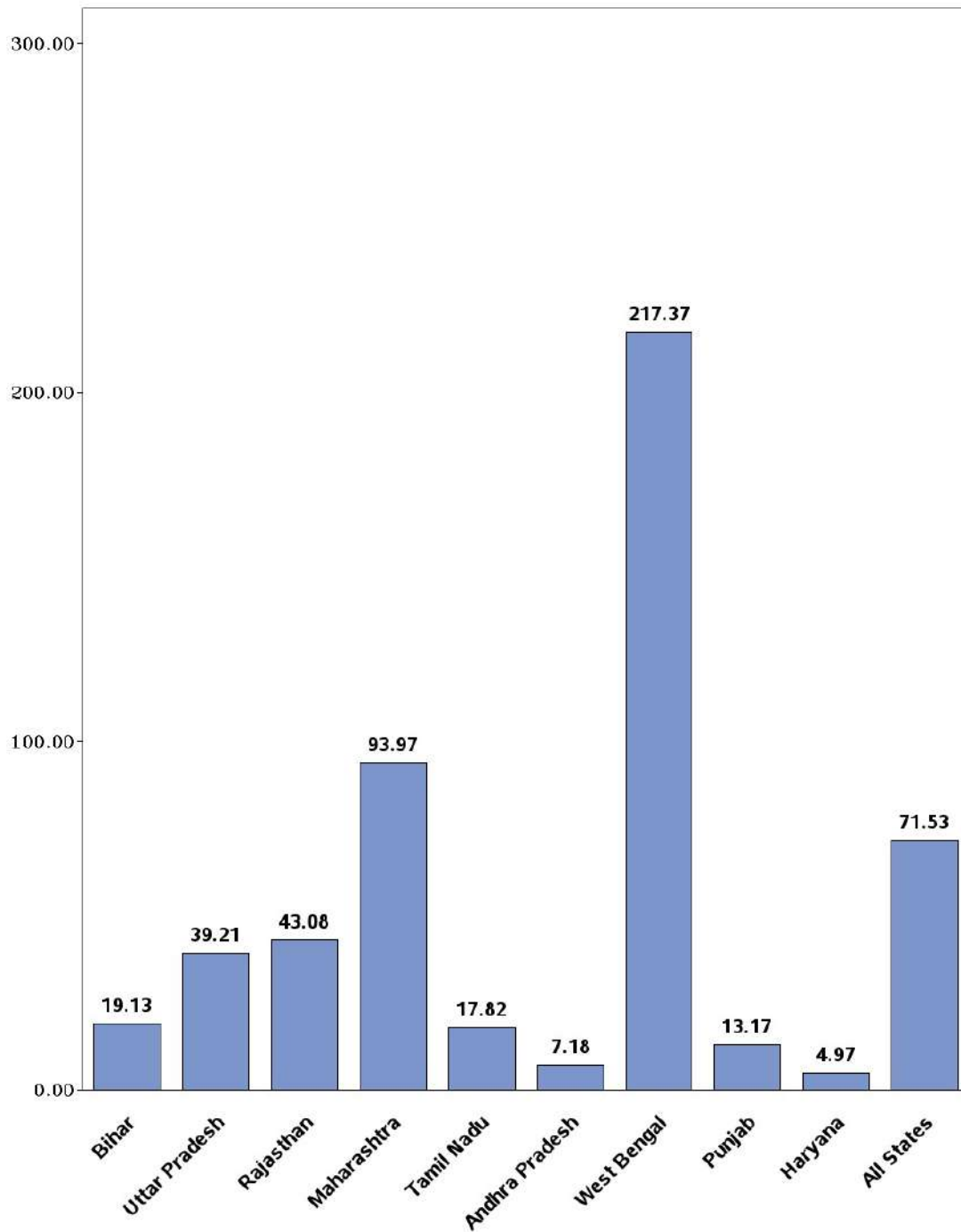
The details of per capita States' Own Tax Revenue during 2012-13 (Accounts) is given in Table 2.4. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

**Table 2.4**  
**Per Capita States' Own Tax Revenue Of States during 2012-2013 (Accounts)**

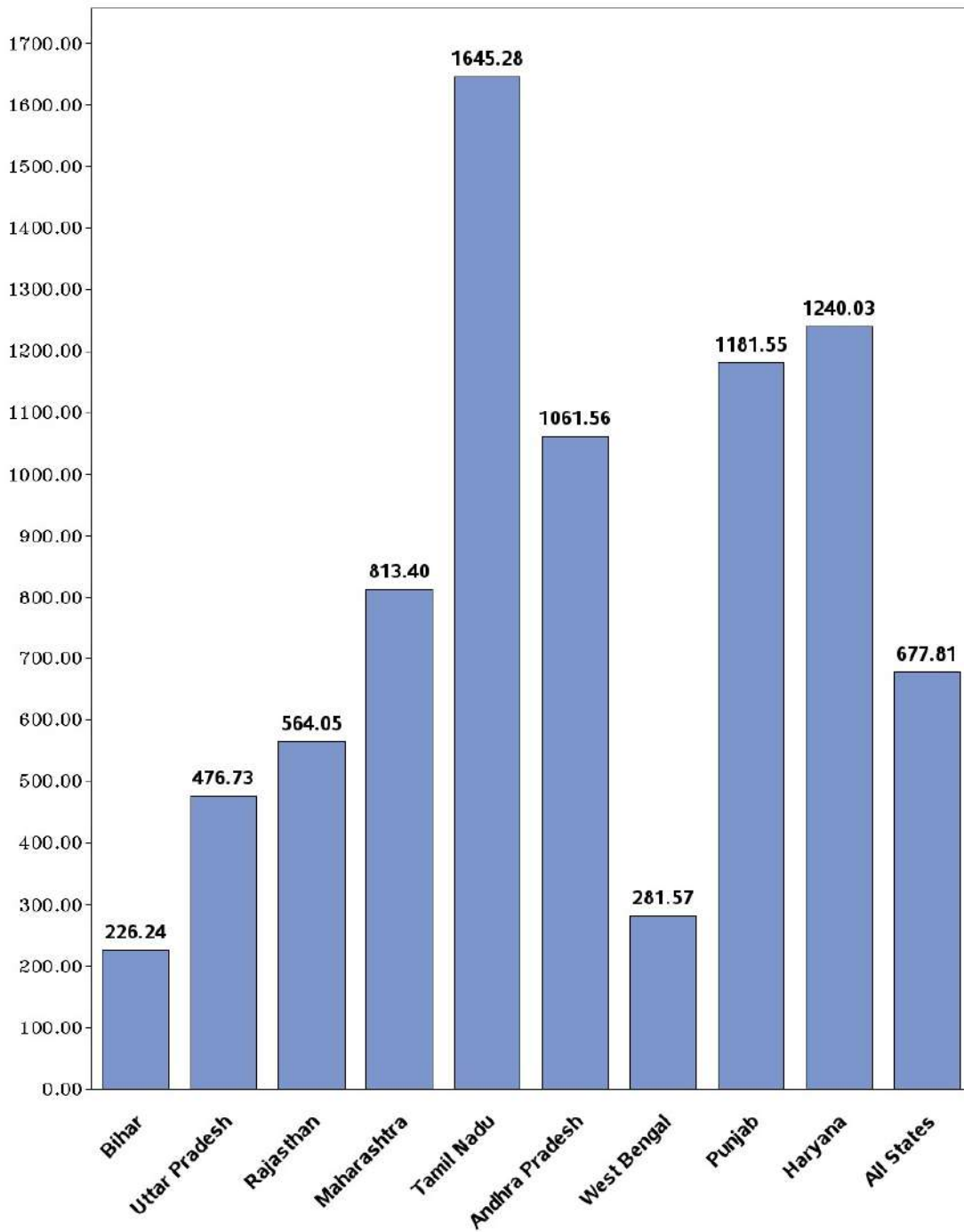
(in ₹)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	7.18	1061.56	4734.26	390.30	594.80	174.11
2	Bihar	19.13	226.24	807.34	62.70	202.33	195.59
3	Chhattisgarh	89.02	945.13	2634.47	225.68	362.16	699.53
4	Goa	74.20	1419.33	10516.47	988.93	3496.13	3102.67
5	Gujarat	356.10	13.70	6365.27	367.14	714.02	876.79
6	Haryana	4.97	1240.03	5891.41	339.96	1274.43	275.65
7	Jharkhand	28.35	169.98	1888.71	136.87	144.82	50.00
8	Karnataka	32.79	1771.16	4546.31	612.72	836.00	801.59
9	Kerala	36.18	688.68	6699.73	572.80	874.51	79.47
10	Madhya Pradesh	59.46	680.71	1991.46	205.26	528.72	633.82
11	Maharashtra	93.97	813.40	5256.32	439.84	1535.28	911.81
12	Odisha	98.18	350.15	2262.78	174.34	127.31	499.89
13	Punjab	13.17	1181.55	4687.21	352.74	1035.63	739.48
14	Rajasthan	43.08	564.05	2627.25	322.93	471.69	285.38
15	Tamil Nadu	17.82	1645.28	5975.73	533.03	1037.37	458.93
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	39.21	476.73	1699.33	145.85	426.03	44.15
18	West Bengal	217.37	281.57	1992.99	131.21	468.02	432.85
	<b>Sub Total-I</b>	<b>73.51</b>	<b>694.08</b>	<b>3362.17</b>	<b>287.92</b>	<b>649.84</b>	<b>413.45</b>
<b>Special Category</b>							
19	Arunachal Pradesh	33.57	350.79	1154.43	95.57	21.79	604.64
20	Assam	45.74	178.09	1950.82	102.85	79.09	229.68
21	Himachal Pradesh	33.71	1156.96	3897.46	280.19	246.59	993.91
22	Jammu & Kashmir	73.42	324.06	3211.07	90.68	184.72	602.52
23	Manipur	4.43	35.50	923.29	56.54	21.39	147.57
24	Meghalaya	20.23	493.58	2035.87	115.55	33.29	36.10
25	Mizoram	27.64	25.73	1598.82	207.55	5.82	162.91
26	Nagaland	3.60	18.65	1286.05	207.95	7.90	175.60
27	Sikkim	94.33	1852.00	3784.67	273.00	89.17	1164.83
28	Tripura	71.46	308.11	2062.35	83.05	99.22	91.08
29	Uttarakhand	10.18	1074.92	4124.43	292.59	623.46	41.93
	<b>Sub Total-II</b>	<b>42.03</b>	<b>436.48</b>	<b>2583.07</b>	<b>145.84</b>	<b>178.84</b>	<b>331.05</b>
	<b>Total(I+II)</b>	<b>71.53</b>	<b>677.81</b>	<b>3312.95</b>	<b>278.95</b>	<b>620.09</b>	<b>408.25</b>

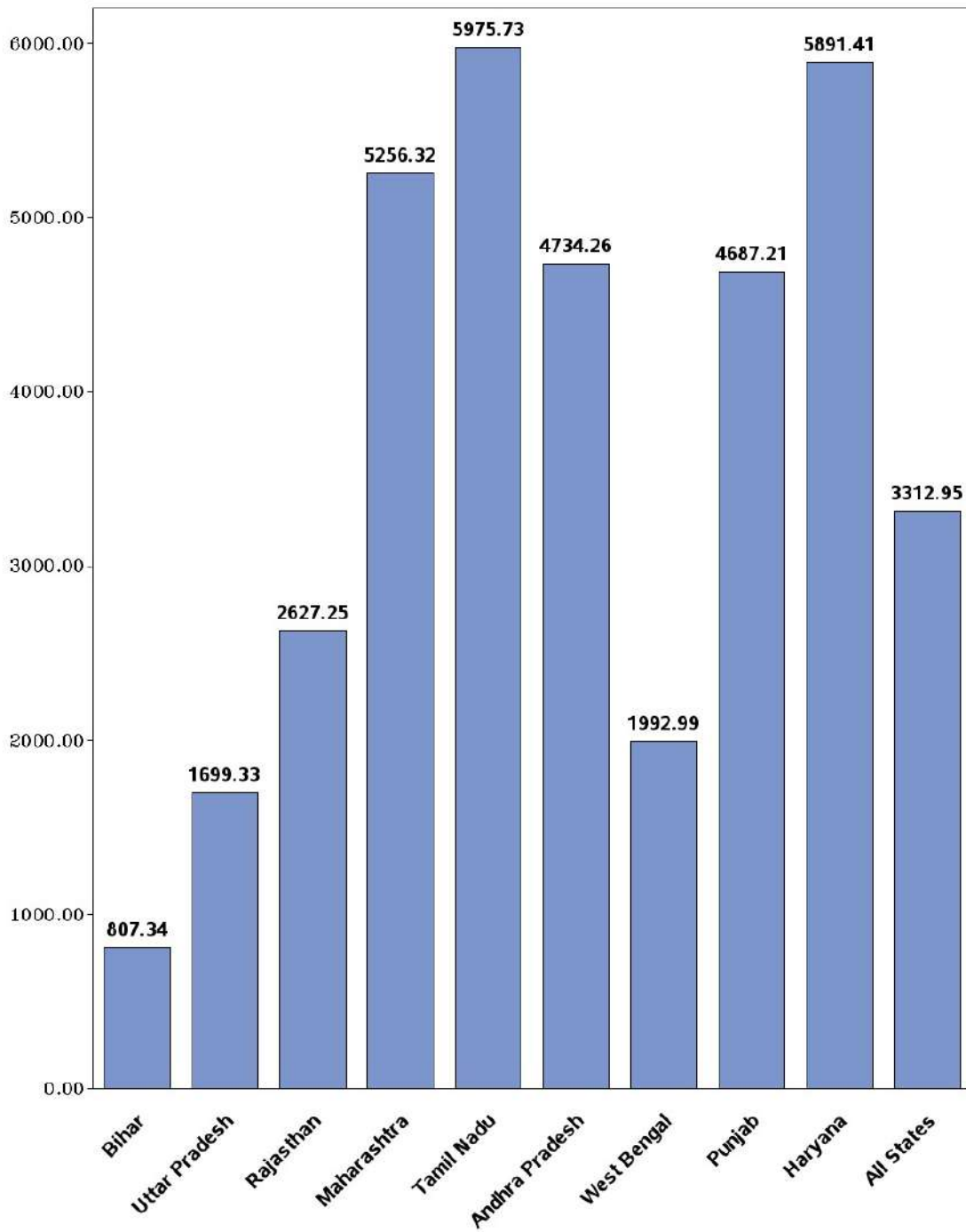
**Per Capita Land Revenue of Selected States  
during 2012-13 (Accounts) (in ₹)**



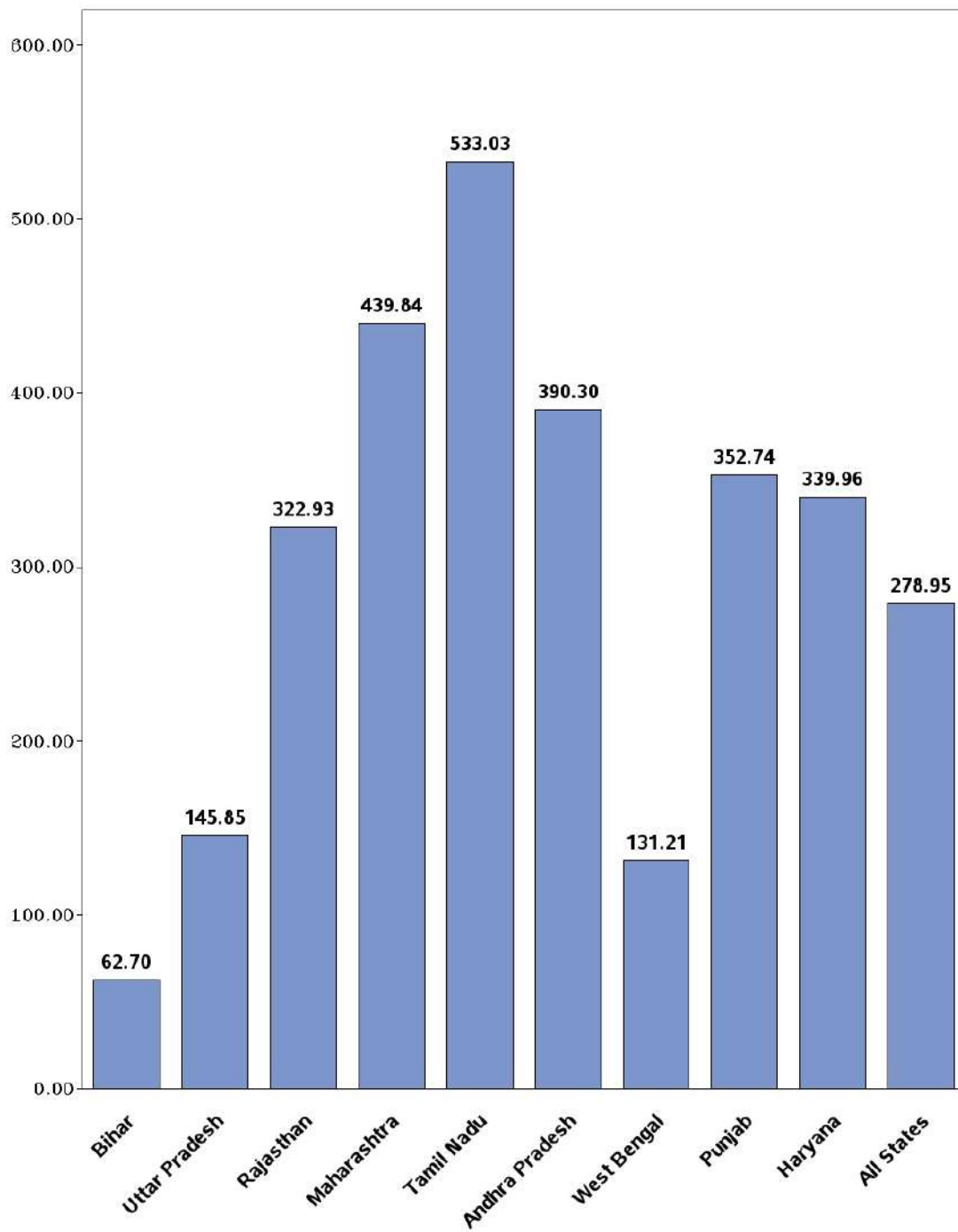
**Per Capita State Excise of Selected States  
during 2012-13 (Accounts) (in ₹)**



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

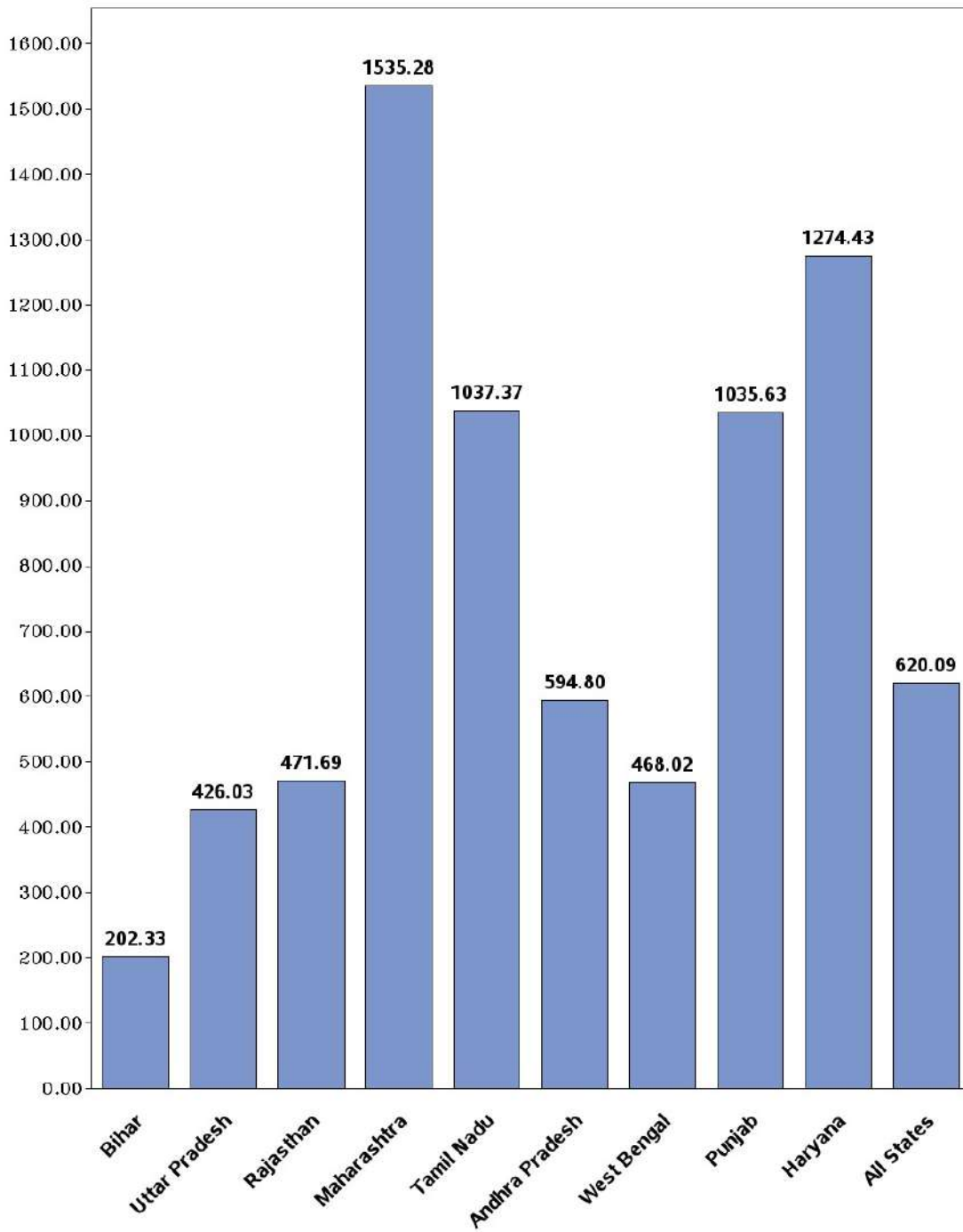


**Per Capita Taxes on Vehicles of Selected States  
During 2012-13 (Accounts) (in ₹)**





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



## 2013-14 (R. E.)

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

In the non- special category States, the per capita revenue receipts from Land Revenue during 2013-14 (R.E.) was maximum in Goa (₹ 2589.53) and minimum in Haryana (₹ 4.91). The per capita revenue receipts from State Excise was maximum in Karnataka (₹ 1987.38) followed by Goa (₹ 1641.87), Haryana (₹1452.83) and Punjab (₹ 1398.60). The per capita revenue receipts from State Excise was minimum in Gujarat (₹ 13.69) due to prohibition in the State. The per capita revenue receipts from Sales Tax ranged from ₹ 1122.41 in Bihar to ₹ 11773.33 in Goa followed by Kerala( ₹ 7888.66),Tamil Nadu (₹ 7846.25), Gujarat (₹ 7179.08) and Haryana (₹ 6566.04). The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (₹ 989.20) and minimum in Bihar (₹ 72.86) whereas it was ₹ 396.23 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 3649.07) and minimum in Odisha (₹ 143.19).

### 2.5 (b) Special Category States

In the special category States, the per capita revenue receipts from Land Revenue was maximum in Sikkim (₹ 109.33) followed by Tripura (₹ 52.82), Assam (₹ 42.90). Mizoram (₹ 41.18) and Arunachal Pradesh (₹ 36.00). In the remaining special category States, it was less than ₹ 31.00. The per capita revenue receipts from State Excise ranged from ₹ 20.30 in Nagaland to ₹ 1816.67 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1300.00 in Nagaland to ₹ 4572.85 in Uttarakhand. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Uttarakhand (₹ 311.32) and minimum in Manipur (₹ 69.89). The per capita revenue receipts from Stamps and Registration fees in all the special category States was less than ₹ 124.00 except in Uttarakhand (₹ 623.11), Himachal Pradesh (₹ 246.94) and Jammu & Kashmir (₹ 243.89).

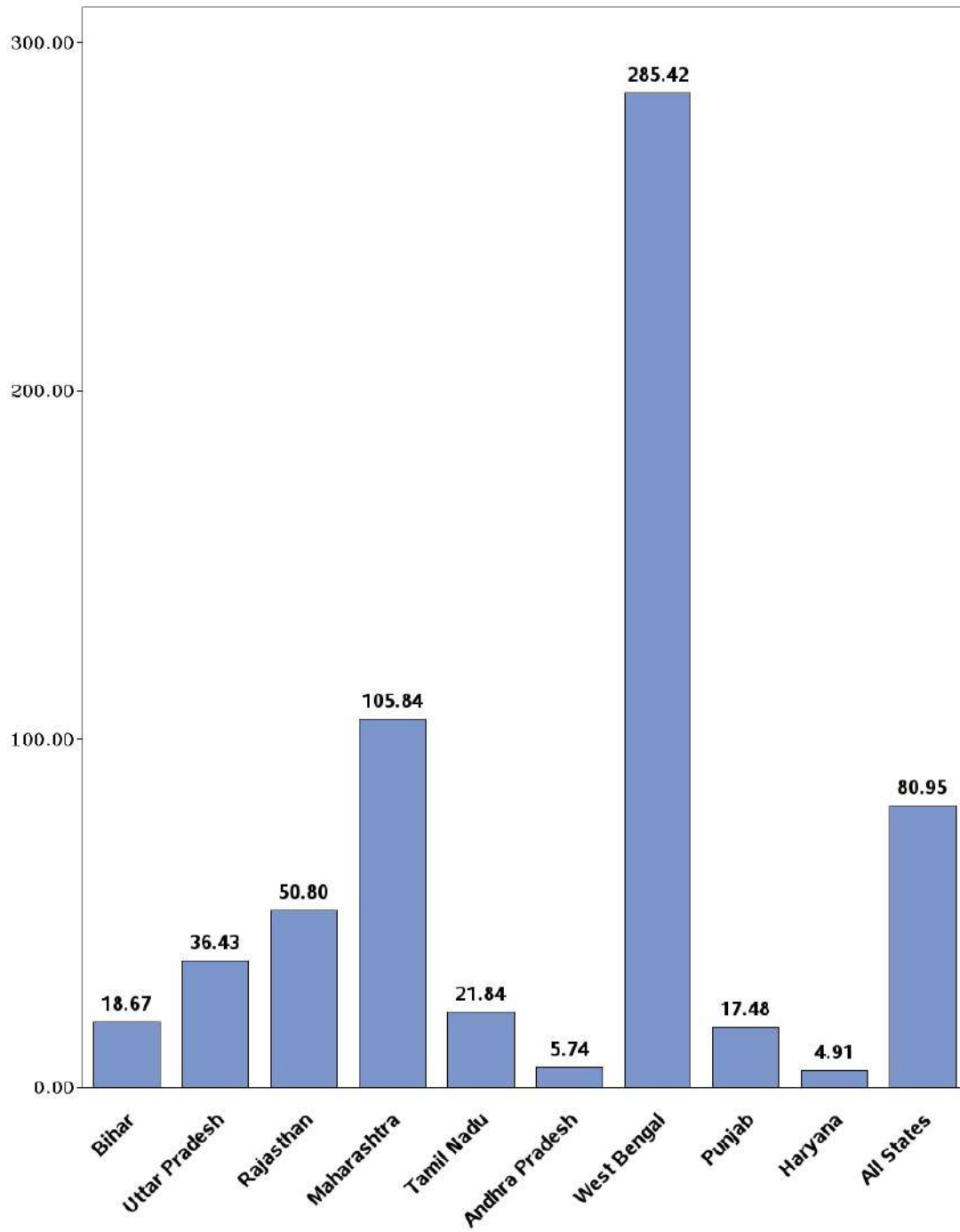
The details of per capita States' own Tax Revenue during 2013-14 (R.E) is given in table 2.5. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

**Table 2.5**  
**Per Capita States' Own Tax Revenue Of States during 2013-2014 (R.E.)**

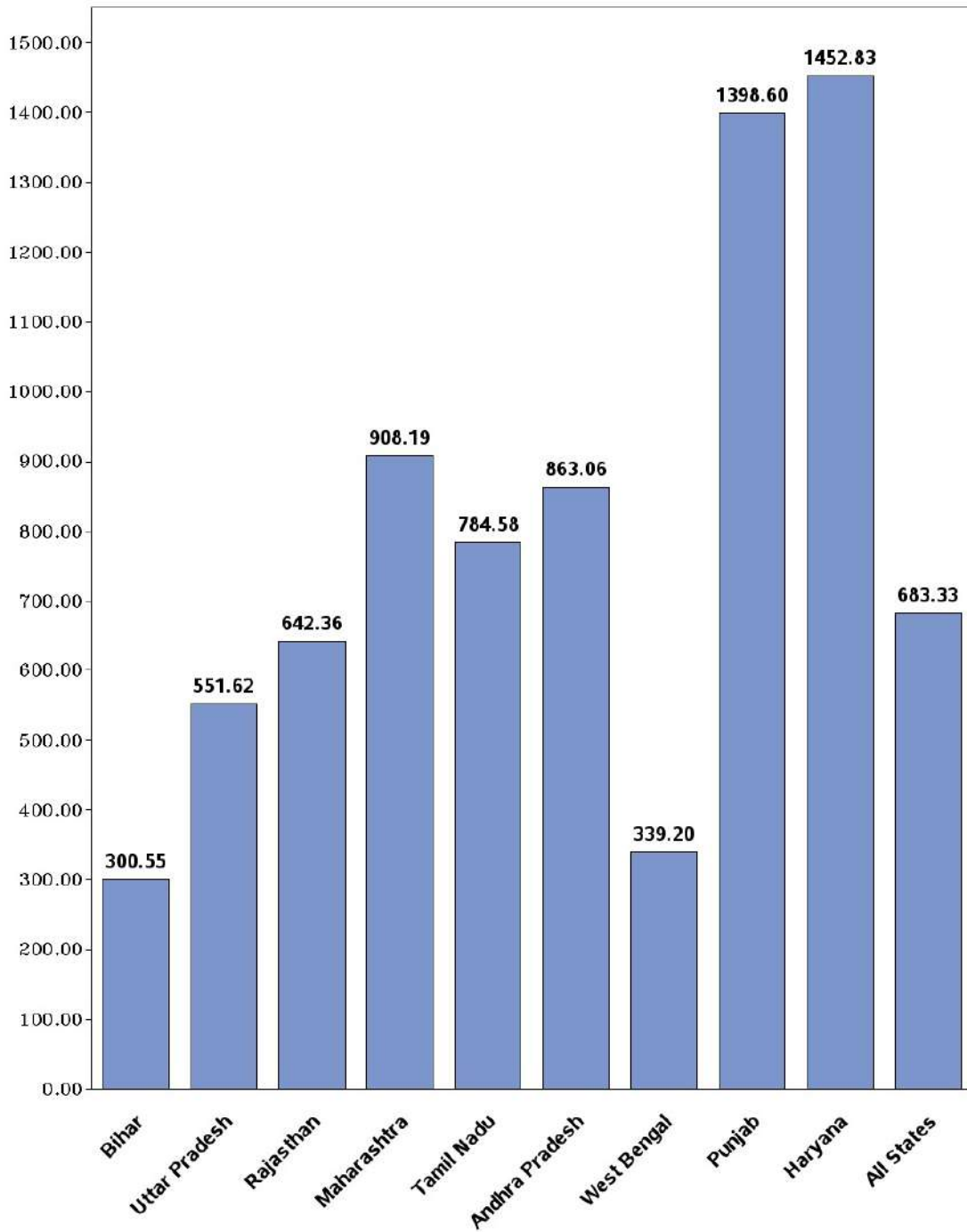
(in ₹)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	5.74	863.06	6041.43	500.80	738.14	187.31
2	Bihar	18.67	300.55	1122.41	72.86	291.44	120.73
3	Chhattisgarh	154.28	994.42	3136.06	271.89	427.51	824.39
4	Goa	2589.53	1641.87	11773.33	989.20	3649.07	3396.20
5	Gujarat	323.49	13.69	7179.08	348.65	792.39	884.34
6	Haryana	4.91	1452.83	6566.04	396.23	1292.45	321.17
7	Jharkhand	27.38	201.73	2269.31	184.27	163.69	79.39
8	Karnataka	30.22	1987.38	5181.36	599.37	1025.24	881.55
9	Kerala	42.47	804.49	7888.66	671.91	938.84	169.30
10	Madhya Pradesh	75.26	756.58	2171.05	217.11	526.32	717.98
11	Maharashtra	105.84	908.19	5510.56	422.41	1625.00	940.08
12	Odisha	92.38	398.38	2562.36	207.85	143.19	546.19
13	Punjab	17.48	1398.60	5856.50	461.54	877.62	620.28
14	Rajasthan	50.80	642.36	3020.83	354.17	465.28	251.62
15	Tamil Nadu	21.84	784.58	7846.25	612.70	1232.89	646.56
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	36.43	551.62	2005.70	169.49	481.82	62.74
18	West Bengal	285.42	339.20	2483.33	147.24	476.60	410.16
	<b>Sub Total-I</b>	<b>84.24</b>	<b>697.10</b>	<b>3956.25</b>	<b>317.30</b>	<b>715.96</b>	<b>438.39</b>
<b>Special Category</b>							
19	Arunachal Pradesh	36.00	398.47	1959.60	104.27	23.33	648.93
20	Assam	42.90	198.14	2109.58	114.43	87.99	269.00
21	Himachal Pradesh	12.97	1212.23	4156.66	284.52	246.94	913.35
22	Jammu & Kashmir	30.91	334.85	3635.61	115.91	243.89	805.71
23	Manipur	3.89	45.50	1378.14	69.89	22.36	236.89
24	Meghalaya	12.56	505.28	1946.34	121.47	43.94	43.53
25	Mizoram	41.18	27.45	1727.27	176.18	0.55	162.09
26	Nagaland	3.70	20.30	1300.00	210.00	7.60	194.85
27	Sikkim	109.33	1816.67	3916.67	280.00	123.50	1238.17
28	Tripura	52.82	440.03	2494.08	110.92	105.50	105.37
29	Uttarakhand	19.01	1216.27	4572.85	311.32	623.11	133.41
	<b>Sub Total-II</b>	<b>32.13</b>	<b>479.10</b>	<b>2856.69</b>	<b>159.66</b>	<b>193.58</b>	<b>392.56</b>
	<b>Total (I+II)</b>	<b>80.95</b>	<b>683.33</b>	<b>3886.76</b>	<b>307.34</b>	<b>682.95</b>	<b>435.49</b>

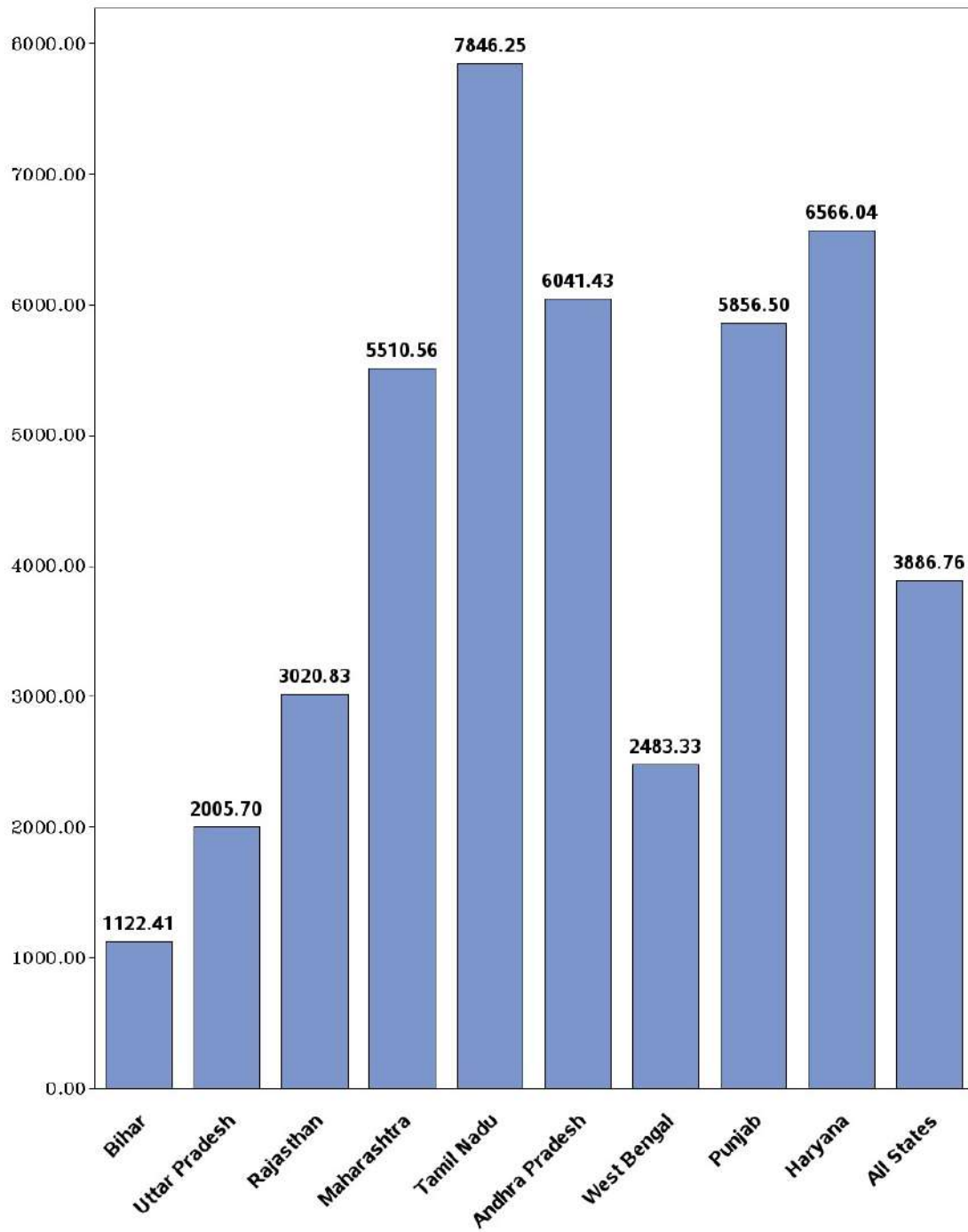
**Per Capita Land Revenue of Selected States  
during 2013-14 (R.E.) (in ₹)**



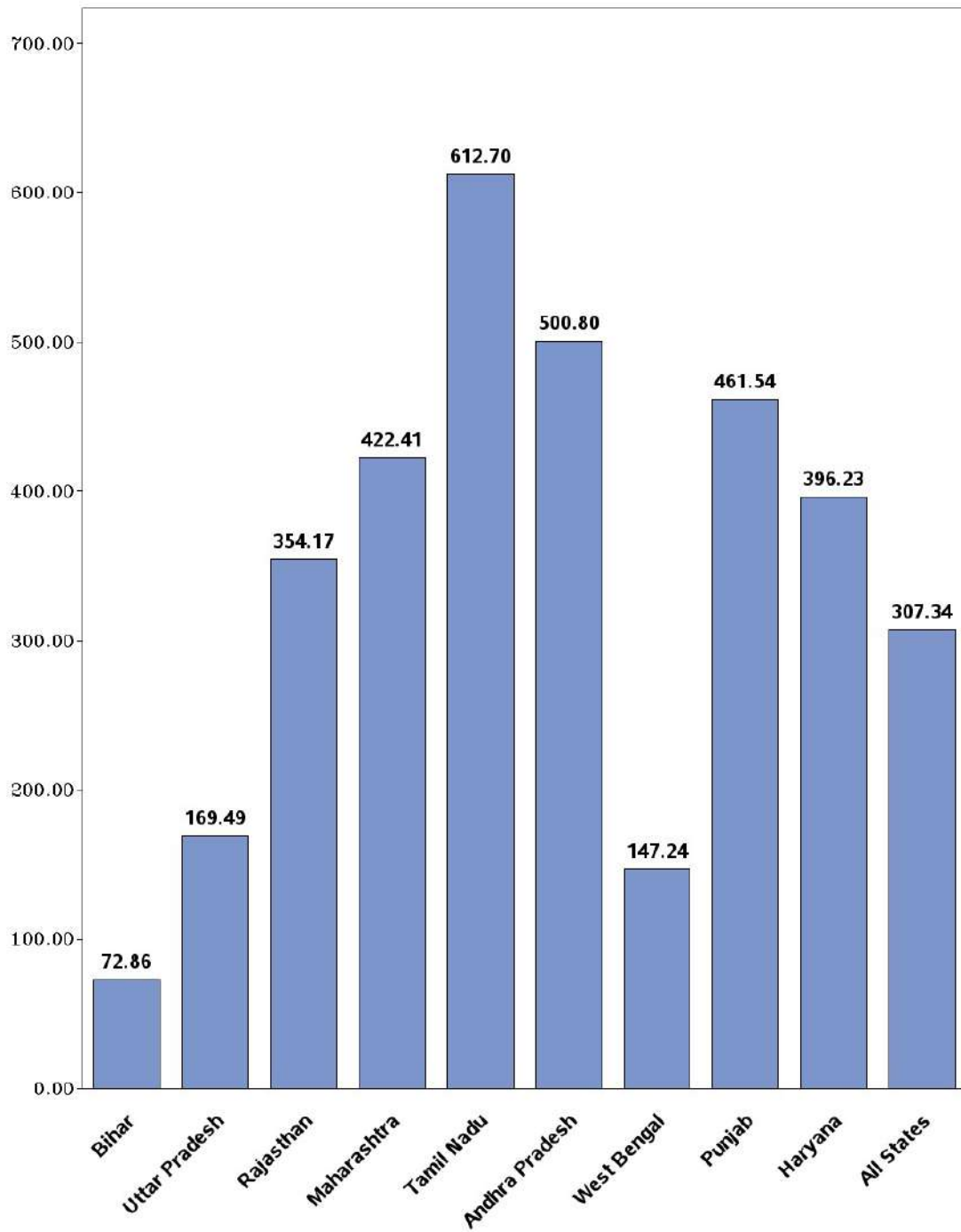
**Per Capita State Excise of Selected States  
during 2013-14 (R.E.) (in ₹)**



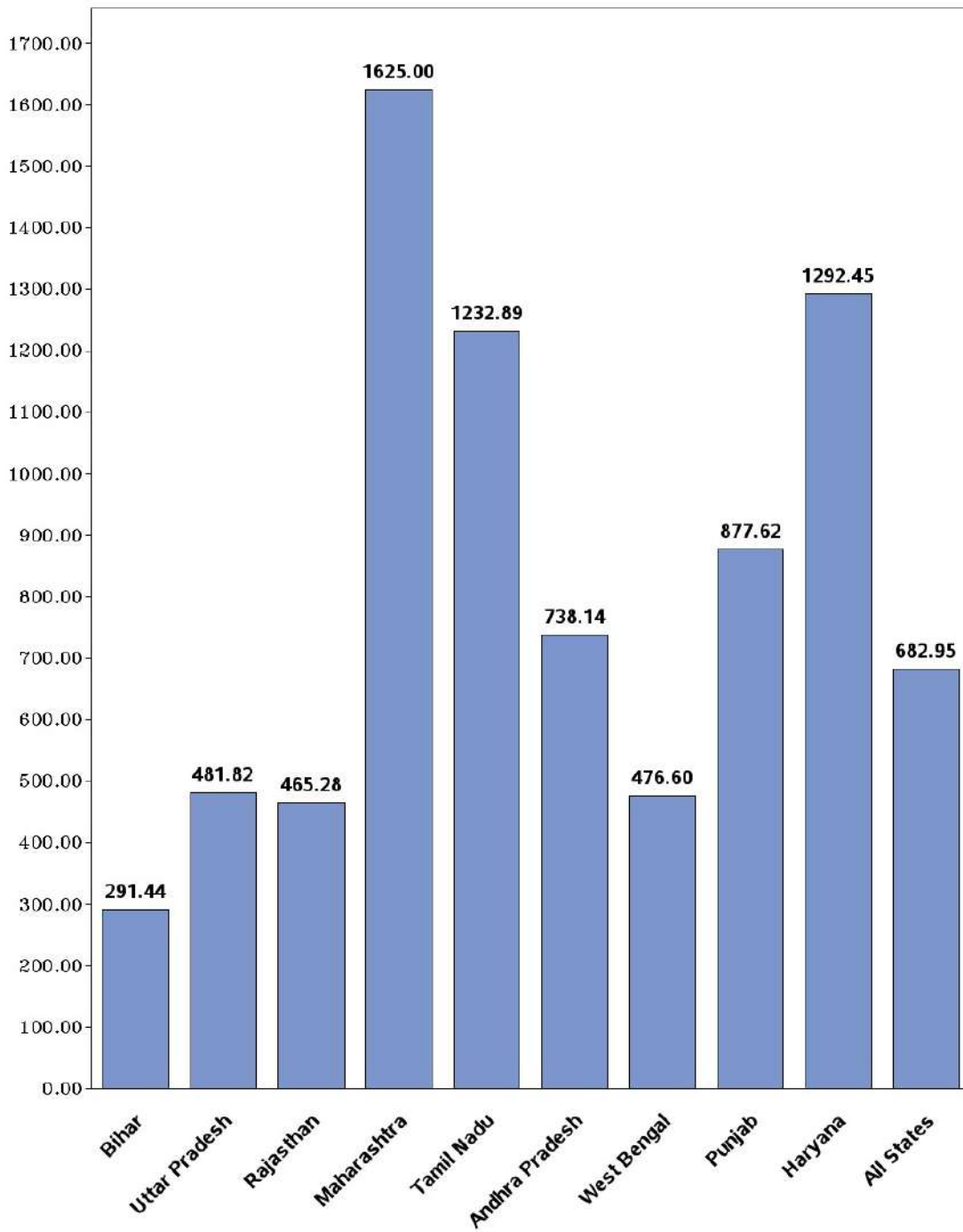
**Per Capita Sales Tax of Selected States  
during 2013-14 (R.E.) (in ₹)**



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



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





## **2.6 2014-15 (B. E.)**

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

In the non special category States, the per capita revenue receipts from Land Revenue during 2014-15 (B.E.) was estimated to be maximum in Goa (₹ 1687.93) and minimum in Haryana (₹ 5.00). The per capita revenue receipts from State Excise was estimated to be maximum in Karnataka (₹ 2244.17) followed by Goa (₹ 1933.33), Haryana (₹ 1611.11), Punjab (₹ 1586.21) and Chhattisgarh (1149.64) . The per capita revenue receipt from State Excise was estimated to be minimum in Gujarat (₹ 14.53) due to prohibition in the State. The per capita revenue receipts from Sales Tax was estimated to be ranged from ( ₹ 1141.60) in Bihar to ( ₹ 15359.00) in Goa. Whereas, it was ₹ 7381.48 in Haryana. The per capita revenue receipts from Taxes on Vehicles was estimated to be maximum in Goa (₹ 1130.13) and minimum in Bihar (₹ 89.05), whereas it was estimated to be ( ₹ 174.47) in West Bengal,( ₹ 185.62) in Uttar Pradesh, ( ₹ 200.69) in Jharkhand and ( ₹ 221.41) in Odisha, whereas it was estimated to be ( ₹ 435.19) in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 3629.27) followed by Maharashtra (₹ 1649.07) and it was estimated to be minimum in Odisha (₹ 155.35).

### **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 (₹ 114.83) followed by Tripura (₹ 63.77), Assam (₹ 61.29), Mizoram (₹ 43.33) and Arunachal Pradesh (₹ 41.40) and Jammu & Kashmir (₹ 31.00). In the remaining all the special category States, it was estimated to be less than (₹ 22.00.) The per capita revenue receipts from State Excise was estimated to be ranged from (₹ 22.35) in Nagaland to ( ₹ 2015.50) in Sikkim. The per capita revenue receipts from Sales Tax was estimated to be ranged from ( ₹ 1471.80) in Nagaland to ( ₹ 5054.64) in Uttarakhand. In these special category States, the per capita revenue receipts from Taxes on Vehicles was estimated to be ranged from ( ₹ 76.93) in Manipur to ( ₹ 333.33) in Uttarakhand. The per capita revenue receipts from Stamps and Registration fees was estimated to be less than (₹ 169.00) except in Uttarakhand (₹ 656.29 ), Himachal Pradesh (₹ 290.43) and Jammu & Kashmir (₹ 239.96).

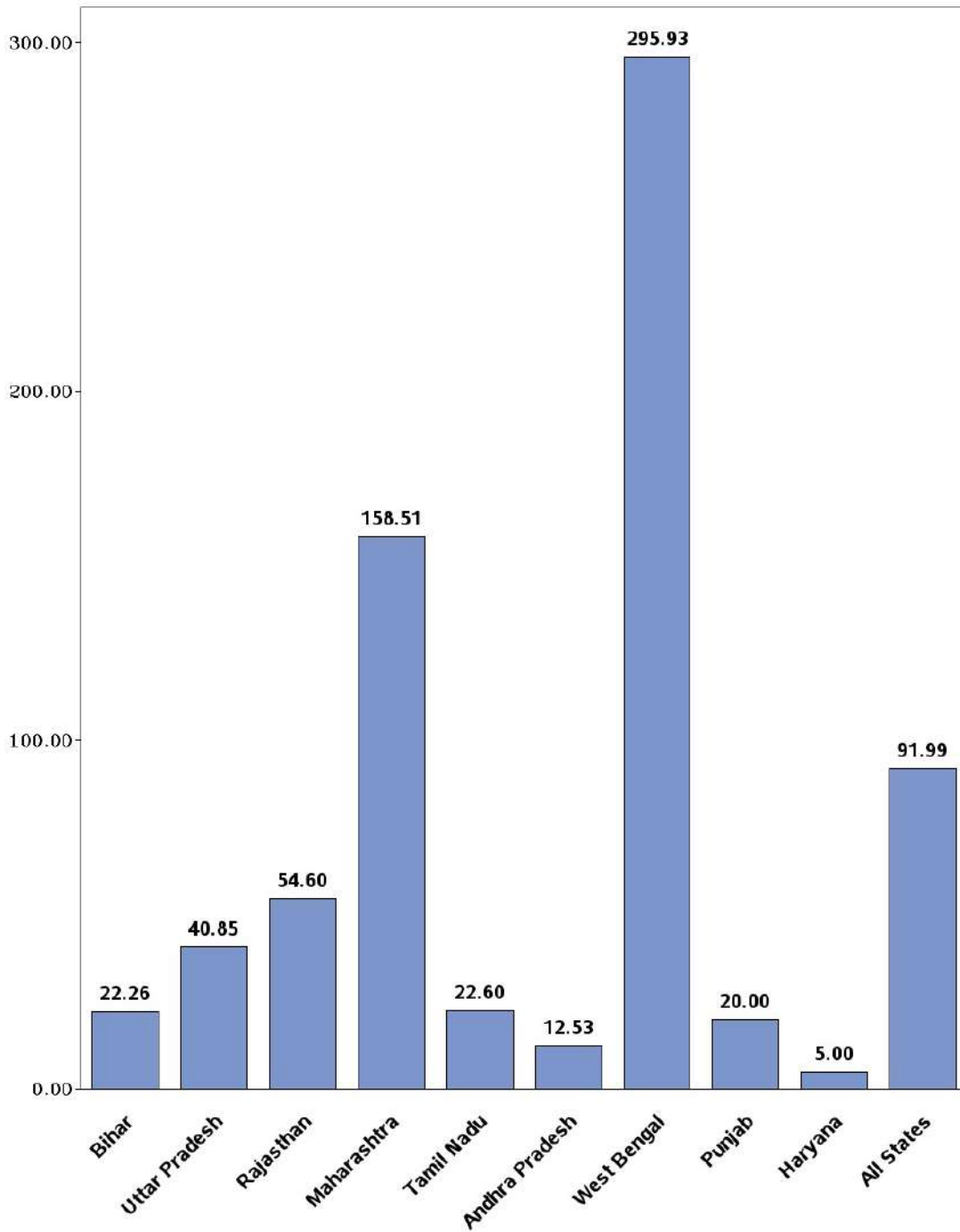
The details of per capita States' own Tax Revenue during 2014-15 (B.E) is given in Table 2.6. Graphic presentation of per capita States' Own Tax Revenue of selected States has also been given along with the table.

**Table 2.6**  
**Per Capita States' Own Tax Revenue Of State during 2014-2015 (B.E.)**

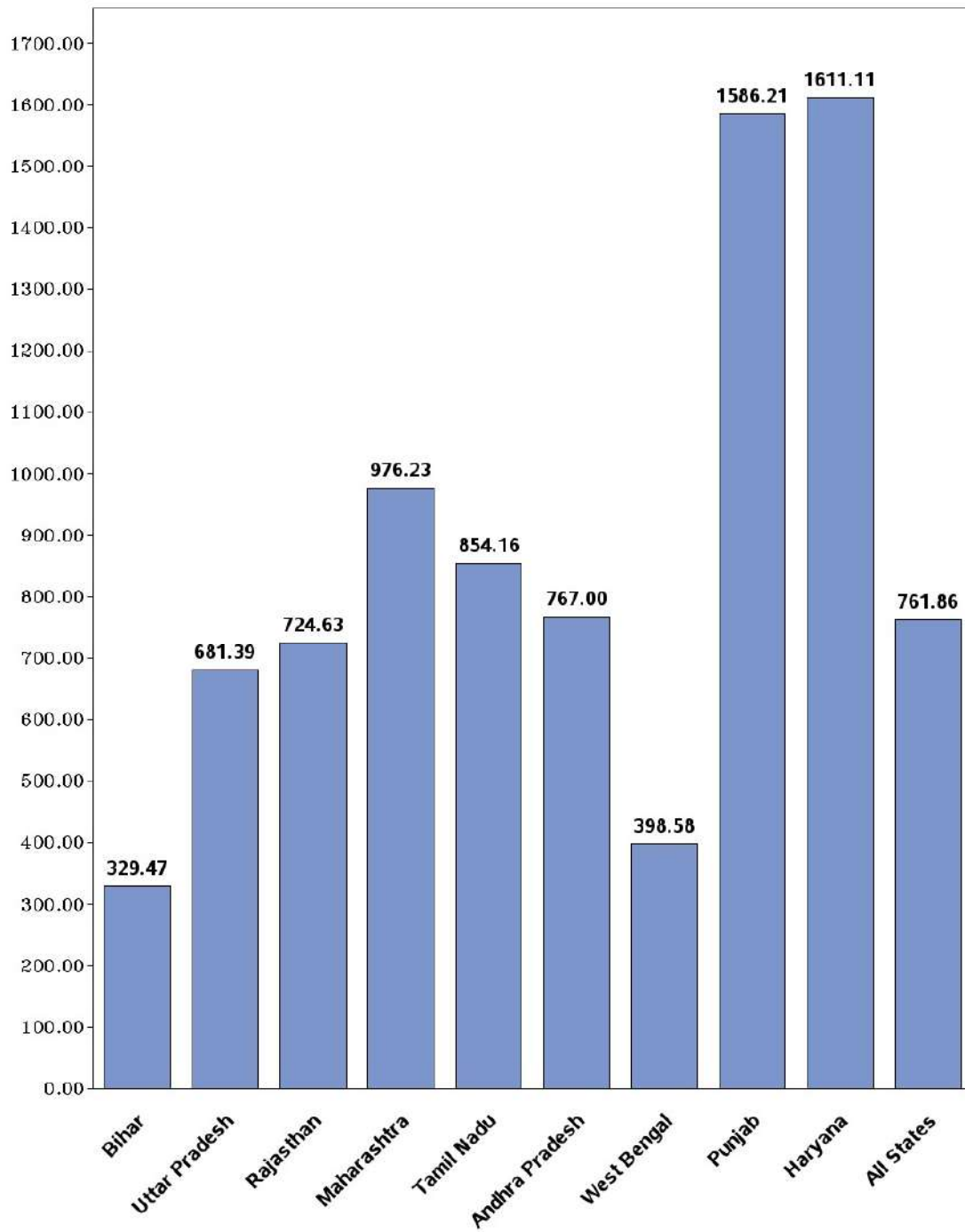
(in ₹)

Sr. No.	State Name	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	12.53	767.00	5476.03	263.57	468.70	135.54
2	Bihar	22.26	329.47	1141.60	89.05	320.57	382.26
3	Chhattisgarh	167.88	1149.64	3576.64	291.97	456.20	900.09
4	Goa	1687.93	1933.33	15359.00	1130.13	3629.27	3430.87
5	Gujarat	343.38	14.53	7320.87	368.04	841.12	935.65
6	Haryana	5.00	1611.11	7381.48	435.19	1462.96	354.17
7	Jharkhand	59.36	240.11	2529.72	200.69	179.42	127.62
8	Karnataka	36.20	2244.17	5793.16	676.52	1158.63	957.54
9	Kerala	49.87	943.64	9386.31	823.48	1098.14	189.00
10	Madhya Pradesh	90.34	868.39	2516.13	258.06	516.13	781.91
11	Maharashtra	158.51	976.23	5864.99	445.67	1649.07	972.51
12	Odisha	100.23	451.88	2986.33	221.41	155.35	609.32
13	Punjab	20.00	1586.21	6124.14	465.52	951.72	673.10
14	Rajasthan	54.60	724.63	3491.14	401.91	572.21	294.34
15	Tamil Nadu	22.60	854.16	8590.52	678.15	1379.47	574.62
16	Telangana	20.65	799.87	7638.33	630.84	731.98	200.60
17	Uttar Pradesh	40.85	681.39	2232.14	185.62	597.87	68.52
18	West Bengal	295.93	398.58	2873.71	174.47	564.76	442.97
	<b>Sub Total-I</b>	<b>95.51</b>	<b>778.50</b>	<b>4330.77</b>	<b>341.29</b>	<b>773.59</b>	<b>485.38</b>
<b>Special Category</b>							
19	Arunachal Pradesh	41.40	458.27	2253.53	119.93	26.87	746.27
20	Assam	61.29	232.13	2543.31	134.14	168.49	309.10
21	Himachal Pradesh	21.00	1306.58	4438.36	297.42	290.43	1060.51
22	Jammu & Kashmir	31.00	342.22	3958.52	118.11	239.96	862.68
23	Manipur	4.28	50.07	1724.14	76.93	24.62	260.76
24	Meghalaya	13.19	641.13	2859.06	156.25	52.06	48.03
25	Mizoram	43.33	28.92	1817.33	185.33	0.58	177.75
26	Nagaland	4.05	22.35	1471.80	230.00	8.35	197.35
27	Sikkim	114.83	2015.50	4324.17	313.67	128.33	1393.50
28	Tripura	63.77	460.15	2435.90	102.56	109.08	106.41
29	Uttarakhand	8.38	1245.74	5054.64	333.33	656.29	130.56
	<b>Sub Total-II</b>	<b>39.79</b>	<b>515.51</b>	<b>3242.28</b>	<b>174.69</b>	<b>235.38</b>	<b>436.01</b>
	<b>Total (I+II)</b>	<b>91.99</b>	<b>761.86</b>	<b>4261.89</b>	<b>330.75</b>	<b>739.53</b>	<b>482.26</b>

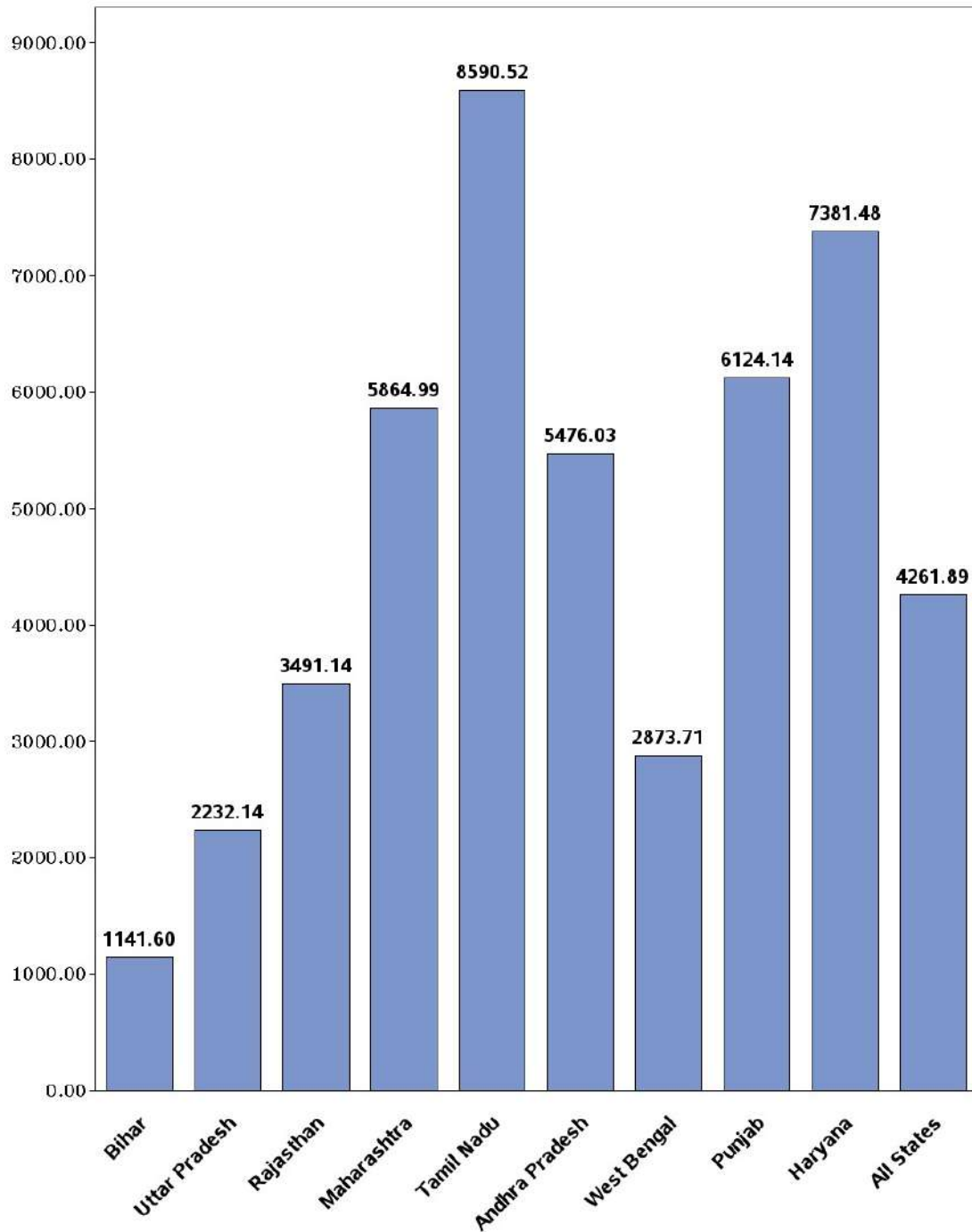
**Per Capita Land Revenue of Selected States  
during 2014-15 (B.E.) (in ₹)**



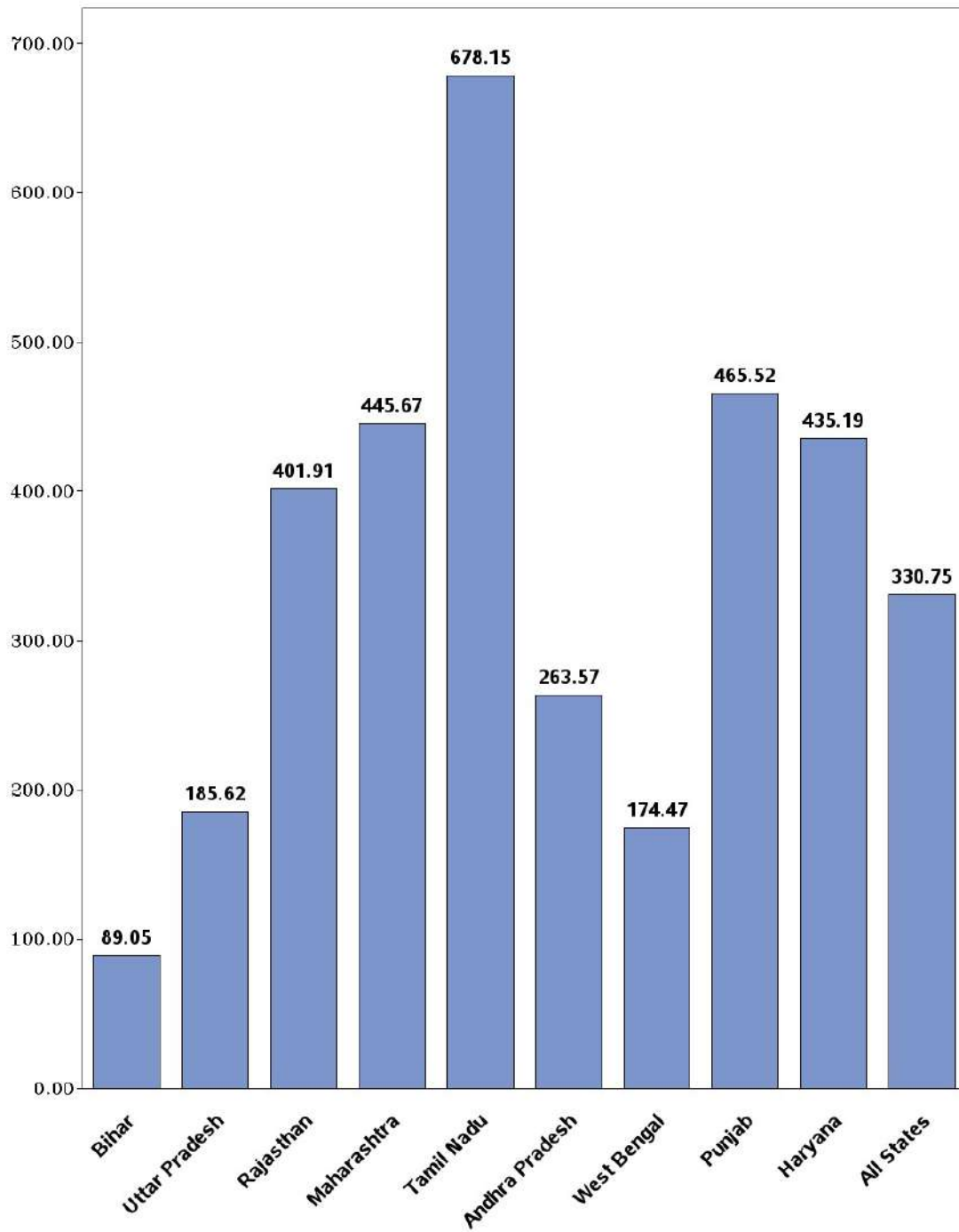
**Per Capita State Excise of Selected States  
during 2014-15 (B.E.) (in ₹)**



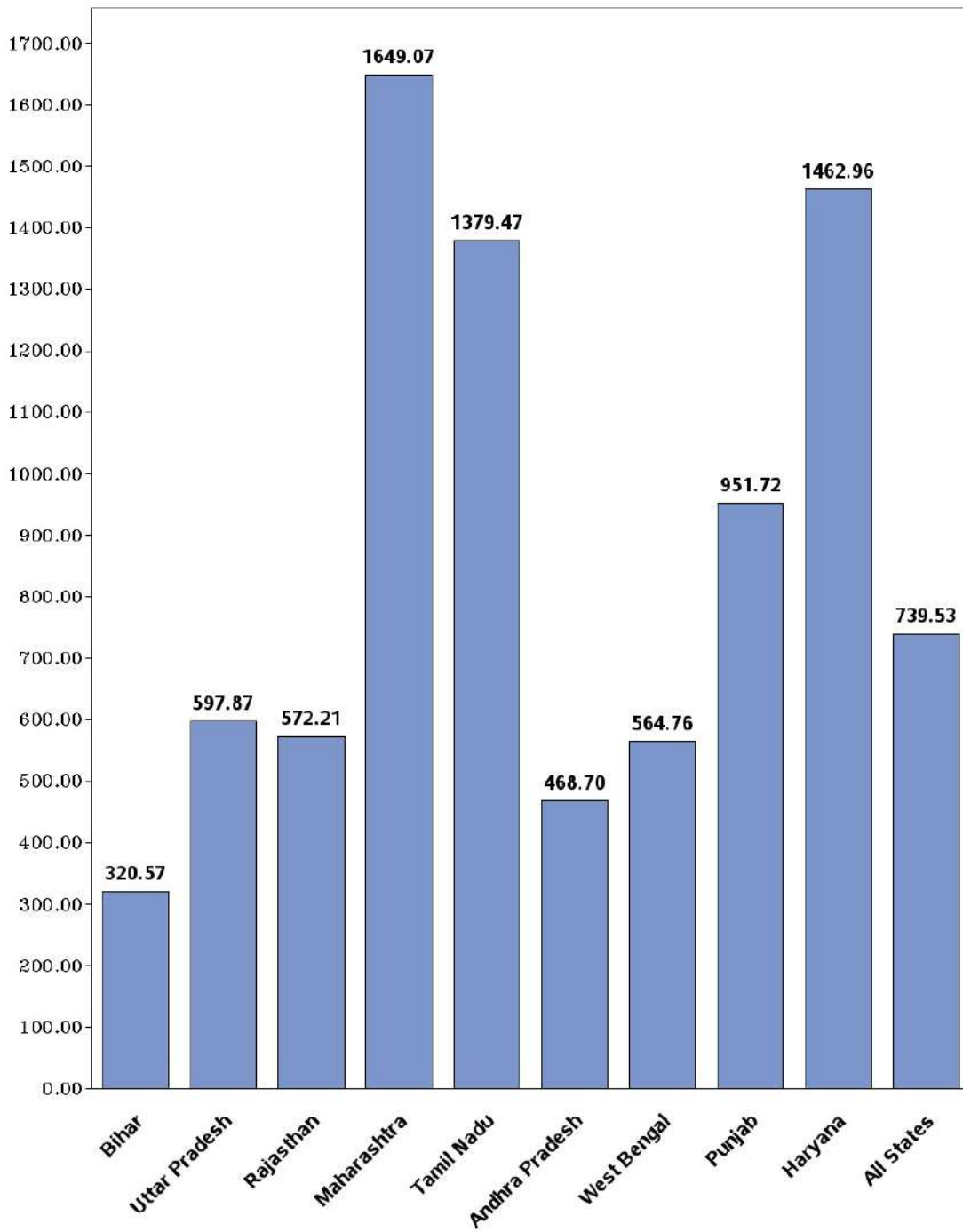
**Per Capita Sales Tax of Selected States  
during 2014-15 (B.E.) (in ₹)**



**Per Capita Taxes on Vehicles of Selected States  
During 2014-15 (B.E.) (in ₹)**



**Per Capita Stamps & Registration Fees of Selected States  
during 2014-15 (B.E.) (in ₹)**



## **Revenue Receipts**

### **2.7 2012-13 (Accounts)**

Out of the total revenue receipts of ₹ 1252024.05 crore of all the 29 States during 2012-13 (Accounts), 61.65% was collected by the States themselves, constituting 52.28 % as States' Own Tax revenue and 9.37% as States' Own Non-Tax Revenue. The remaining 38.35% was received from the Centre in the form of Share in Central Taxes (23.28%) and Grants (15.07%).

#### **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 Haryana (83.94%) followed by Goa (81.65%), Gujarat (79.64%), Maharashtra (79.35%), Tamil Nadu (78.73%), Punjab (78.68%), and Kerala (77.66%). Bihar (29.19%) was collected minimum revenue in all the non-special category States. The revenue received in the form of Share in Central Taxes to total revenue receipts was minimum in Haryana (9.10%) whereas it was (10.63%) in Maharashtra, (11.79%) in Gujarat , (12.66%) in Punjab, (13.30%) in Goa and (15.50%) in Kerala. Bihar received the maximum (53.55%) Share in Central Taxes. Percentage share of Grants from Centre was minimum (5.06%) in Goa whereas it was (6.58%) in Tamil Nadu, in( 6.85%) was in Kerala whereas it was ( 6.96%) in Haryana. The percentage share of Grants from Centre was maximum (19.47%) in Jharkhand.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 83.94%.The receipt Share in Central Taxes and Grants from Centre for Haryana was only 16.06% whereas the States like Bihar, Jharkhand, Uttar Pradesh, West Bengal, Odisha and Madhya Pradesh received 70.81%, 52.53%, 51.29%, 49.15%, 47.40% and 46.64% 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 39% in all the special category States except Uttarakhand where it was 50.91%. 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 49% to 70% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 76% to 92% except Sikkim where it was only 67.25%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2012-13 (Accounts) are given in Table 2.7 (a) & 2.7 (b).



**Table 2.7 (a)**  
**Revenue Receipts of States during 2012-2013 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	59875.06	15999.14	75874.20	20270.77	7685.33	27956.10
2	Bihar	16253.08	1135.27	17388.35	31900.39	10277.92	42178.31
3	Chhattisgarh	13034.21	4615.94	17650.15	7217.60	4710.33	11927.93
4	Goa	2939.66	1832.89	4772.55	777.21	295.66	1072.87
5	Gujarat	53896.70	6016.99	59913.69	8869.05	6445.80	15314.85
6	Haryana	23559.03	4673.15	28232.18	3062.13	2339.25	5401.38
7	Jharkhand	8223.67	3535.63	11759.30	8188.05	4822.20	13010.25
8	Karnataka	53753.56	3966.11	57719.67	12647.14	7809.42	20456.56
9	Kerala	30076.62	4198.52	34275.14	6840.65	3021.53	9862.18
10	Madhya Pradesh	30581.70	7000.22	37581.92	20805.16	12040.20	32845.36
11	Maharashtra	103448.52	9984.40	113432.92	15191.92	14322.33	29514.25
12	Odisha	15034.13	8078.03	23112.16	13965.01	6859.73	20824.74
13	Punjab	22587.57	2629.21	25216.78	4058.81	2775.58	6834.39
14	Rajasthan	30502.67	12133.59	42636.26	17102.84	7173.92	24276.76
15	Tamil Nadu	71254.26	6554.26	77808.52	14519.69	6499.48	21019.17
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	58098.36	12969.98	71068.34	57497.85	17337.79	74835.64
18	West Bengal	32808.49	1918.15	34726.64	21226.27	12342.84	33569.11
	<b>Sub Total-I</b>	<b>625927.29</b>	<b>107241.48</b>	<b>733168.77</b>	<b>264140.54</b>	<b>126759.31</b>	<b>390899.85</b>
<b>Special Category</b>							
19	Arunachal Pradesh	316.51	284.22	600.73	957.93	4202.88	5160.81
20	Assam	8250.19	2473.59	10723.78	10601.26	9365.92	19967.18
21	Himachal Pradesh	4626.17	1376.88	6003.05	2282.02	7313.07	9595.09
22	Jammu & Kashmir	5832.43	2160.19	7992.62	3870.37	14353.86	18224.23
23	Manipur	332.84	231.78	564.62	1317.83	4937.32	6255.15
24	Meghalaya	847.73	484.94	1332.67	1192.45	3011.22	4203.67
25	Mizoram	223.13	212.80	435.93	785.96	3314.84	4100.80
26	Nagaland	339.95	207.17	547.12	917.14	4740.03	5657.17
27	Sikkim	435.48	806.96	1242.44	698.48	1852.40	2550.88
28	Tripura	1004.65	178.75	1183.40	1493.18	4373.72	5866.90
29	Uttarakhand	6414.22	1602.88	8017.10	3272.88	4457.21	7730.09
	<b>Sub Total-II</b>	<b>28623.30</b>	<b>10020.16</b>	<b>38643.46</b>	<b>27389.50</b>	<b>61922.47</b>	<b>89311.97</b>
	<b>Total (I+II)</b>	<b>654550.59</b>	<b>117261.64</b>	<b>771812.23</b>	<b>291530.04</b>	<b>188681.78</b>	<b>480211.82</b>

**Table 2.7 (b)**  
**Revenue Receipts from Various Sources as Percentage to Total Revenue**  
**Receipts of States during 2012-2013 (Accounts)**

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	57.67	15.41	73.08	19.52	7.40	26.92
2	Bihar	27.29	1.91	29.19	53.55	17.25	70.81
3	Chhattisgarh	44.07	15.61	59.67	24.40	15.93	40.33
4	Goa	50.29	31.36	81.65	13.30	5.06	18.35
5	Gujarat	71.64	8.00	79.64	11.79	8.57	20.36
6	Haryana	70.05	13.89	83.94	9.10	6.96	16.06
7	Jharkhand	33.20	14.27	47.47	33.06	19.47	52.53
8	Karnataka	68.76	5.07	73.83	16.18	9.99	26.17
9	Kerala	68.14	9.51	77.66	15.50	6.85	22.34
10	Madhya Pradesh	43.42	9.94	53.36	29.54	17.10	46.64
11	Maharashtra	72.37	6.98	79.35	10.63	10.02	20.65
12	Odisha	34.22	18.39	52.60	31.78	15.61	47.40
13	Punjab	70.47	8.20	78.68	12.66	8.66	21.32
14	Rajasthan	45.59	18.13	63.72	25.56	10.72	36.28
15	Tamil Nadu	72.10	6.63	78.73	14.69	6.58	21.27
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	39.82	8.89	48.71	39.41	11.88	51.29
18	West Bengal	48.04	2.81	50.85	31.08	18.07	49.15
	<b>Sub Total-I</b>	<b>55.68</b>	<b>9.54</b>	<b>65.22</b>	<b>23.50</b>	<b>11.28</b>	<b>34.78</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.49	4.93	10.43	16.63	72.95	89.57
20	Assam	26.88	8.06	34.94	34.54	30.52	65.06
21	Himachal Pradesh	29.66	8.83	38.49	14.63	46.88	61.51
22	Jammu & Kashmir	22.25	8.24	30.49	14.76	54.75	69.51
23	Manipur	4.88	3.40	8.28	19.32	72.40	91.72
24	Meghalaya	15.31	8.76	24.07	21.54	54.39	75.93
25	Mizoram	4.92	4.69	9.61	17.32	73.07	90.39
26	Nagaland	5.48	3.34	8.82	14.78	76.40	91.18
27	Sikkim	11.48	21.27	32.75	18.41	48.83	67.25
28	Tripura	14.25	2.54	16.79	21.18	62.04	83.21
29	Uttarakhand	40.73	10.18	50.91	20.78	28.30	49.09
	<b>Sub Total-II</b>	<b>22.37</b>	<b>7.83</b>	<b>30.20</b>	<b>21.41</b>	<b>48.39</b>	<b>69.80</b>
	<b>Total (I+II)</b>	<b>52.28</b>	<b>9.37</b>	<b>61.65</b>	<b>23.28</b>	<b>15.07</b>	<b>38.35</b>

## **2.8 2013-14 (R. E.)**

Out of the total revenue receipts of ₹ 1498616.81 crore of all the States during 2013-14 (R.E.), 59.16 % was collected by the States themselves, constituting 50.24% as States' Own Tax Revenue and 8.93% as States' Own Non Tax Revenue. The remaining 40.84% was received from the Centre in the form of Share in Central Taxes (22.15%) and Grants (18.68%).

### **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 (79.88%) followed by Gujarat (79.20%), Tamil Nadu (78.09%) Maharashtra (77.71%), Haryana (76.03%), Punjab (75.20%), Kerala (74.87%), Karnataka (69.36%) and Andhra Pradesh (68.75%). The revenue collected by the remaining States was more than 45% in all the non special category States except Bihar (29.36%) and Jharkhand (44.53%). The revenue received in the form of Share in Central Taxes to its total revenue receipts was minimum in Haryana (8.76%) where as it was 10.49% in Maharashtra, 11.33% in Punjab, 12.45% in Gujarat and 13.71% in Goa. Bihar received the maximum (48.32%) as share in Central Taxes. Percentage share of Grants from Centre was minimum (6.41%) in Goa whereas it was 7.79% in Tamil Nadu, 8.35% in Gujarat, 10.31% in Kerala, and 11.80% in Maharashtra. Whereas it was 15.22% in Haryana. The percentage share of Grants from Centre was maximum (26.74%) in Jharkhand.

The major share of revenue in Haryana from State's Own Taxes and State's Own Non Tax Revenue was 76.03%. The receipt Share in Central Taxes and Grants from Centre for Haryana was 23.97% only whereas the States like Bihar, Jharkhand, Odisha, Uttar Pradesh, West Bengal, Madhya Pradesh, Chhattisgarh and Rajasthan received 70.64%, 55.47%, 54.32%, 50.98%, 49.47%, 47.74%, 42.77% and 37.94% 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 33% except Himachal Pradesh, and Uttarakhand where it was 37.54%, and 41.61% 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 58% to 71% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 81% to 93% except Sikkim where it was only 70.45%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of States during 2013-14 (R.E) are given in Table 2.8(a) & 2.8(b).

**Table 2.8 (a)**  
**Revenue Receipts of States during 2013-2014 (R.E.)**

(₹ in Crore)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	72443.94	15393.59	87837.53	24131.36	15803.30	39934.66
2	Bihar	21154.70	1919.42	23074.12	37977.32	17550.18	55527.50
3	Chhattisgarh	15625.00	5834.11	21459.11	8592.52	7445.96	16038.48
4	Goa	3605.88	1782.56	5388.44	925.00	432.43	1357.43
5	Gujarat	60207.81	7113.31	67321.12	10578.88	7100.00	17678.88
6	Haryana	26589.10	5066.21	31655.31	3645.42	6335.21	9980.63
7	Jharkhand	10152.40	4343.65	14496.05	9352.52	8703.13	18055.65
8	Karnataka	61530.41	3859.03	65389.44	13974.99	14905.94	28880.93
9	Kerala	35542.96	5613.44	41156.40	8143.79	5666.67	13810.46
10	Madhya Pradesh	33928.68	8139.06	42067.74	22715.27	15714.15	38429.42
11	Maharashtra	110340.15	12757.56	123097.71	16620.97	18691.06	35312.03
12	Odisha	17105.00	7475.00	24580.00	15903.88	13326.27	29230.15
13	Punjab	26403.60	3565.03	29968.63	4515.99	5365.96	9881.95
14	Rajasthan	34452.41	13510.15	47962.56	19155.19	10163.19	29318.38
15	Tamil Nadu	83363.21	7857.35	91220.56	16485.97	9101.95	25587.92
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	69099.99	15324.63	84424.62	63458.00	24351.70	87809.70
18	West Bengal	39100.02	1895.32	40995.34	24195.32	15943.81	40139.13
	<b>Sub Total-I</b>	<b>720645.26</b>	<b>121449.42</b>	<b>842094.68</b>	<b>300372.39</b>	<b>196600.91</b>	<b>496973.30</b>
<b>Special Category</b>							
19	Arunachal Pradesh	475.59	564.26	1039.85	1045.85	5146.71	6192.56
20	Assam	9143.40	2988.32	12131.72	11795.30	17526.32	29321.62
21	Himachal Pradesh	4846.94	1408.07	6255.01	3016.45	7391.51	10407.96
22	Jammu & Kashmir	6820.28	3399.86	10220.14	4514.05	16493.41	21007.46
23	Manipur	491.87	430.30	922.17	1466.24	5641.63	7107.87
24	Meghalaya	855.40	516.59	1371.99	1419.65	5791.75	7211.40
25	Mizoram	234.82	251.78	486.60	858.08	4184.28	5042.36
26	Nagaland	347.29	180.34	527.63	1001.27	5141.06	6142.33
27	Sikkim	449.06	1065.03	1514.09	831.55	2778.46	3610.01
28	Tripura	1257.31	278.00	1535.31	1775.00	5176.31	6951.31
29	Uttarakhand	7288.53	1262.16	8550.69	3896.39	8102.36	11998.75
	<b>Sub Total-II</b>	<b>32210.49</b>	<b>12344.71</b>	<b>44555.20</b>	<b>31619.83</b>	<b>83373.80</b>	<b>114993.63</b>
	<b>Total (I+II)</b>	<b>752855.75</b>	<b>133794.13</b>	<b>886649.88</b>	<b>331992.22</b>	<b>279974.71</b>	<b>611966.93</b>



## **2.9 2014-15 (B. E.)**

Out of the total revenue receipts of ₹ 1856656.82 crore estimated by all the States during 2014-15 (B.E.), 53.63% was estimated by States themselves, constituting 45.24% as States' own Tax Revenue and 8.39%, as States' Own Non-Tax Revenue. The remaining 46.37% was estimated to be received from the Centre in the form of Share in Central Taxes (20.78%) and Grants from Centre (25.59%).

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

In the non-special category States, the percentage of revenue receipts estimated by a State to its total revenue receipts was maximum in Goa (79.80%) followed by Tamil Nadu (78.44%), Gujarat (70.43%), Haryana (75.99%), Maharashtra (73.26%), Kerala (75.27%), Punjab (69.64%), Karnataka (66.95%) and Telangana (60.71%). The revenue receipts estimated by the remaining States was more than 41% in all the non-special category States except Bihar (28.20%) and Jharkhand (38.62%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenue receipts in non-special category States was minimum (8.41%) in Haryana whereas it was 11.24% in Maharashtra, 11.29% in Gujarat, 12.03% in Punjab and 12.17% in Telangana. Bihar received the maximum (40.98%) share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Tamil Nadu (6.64%) whereas it was 7.63% in Goa, 10.29% in Kerala, 15.50% in Maharashtra whereas it was 15.60% in Haryana. The percentage share of Grants from Centre was maximum (36.34%) 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 75.99%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated to be only 24.01% whereas States like Bihar, Jharkhand, Odisha, Madhya Pradesh and Uttar Pradesh, it was estimated to be 71.80%, 61.38%, 58.47%, 55.80% and 55.29% 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 30% except Uttarakhand (40.17%) and Himachal Pradesh (40.72%). 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 59% to 72% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to be received between 83% to 94% except Sikkim where it was 73.89%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of States during 2014-15 (B.E.) are given in Table 2.9(a) & 2.9(b).

**Table 2.9 (a)**  
**Revenue Receipts of States during 2014-2015 (B.E.)**

(₹ in Crore)

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	37397.67	9011.00	46408.67	16838.77	28830.78	45669.55
2	Bihar	25662.95	3081.68	28744.63	41775.05	31419.78	73194.83
3	Chhattisgarh	17926.25	6184.62	24110.87	9881.40	14662.03	24543.43
4	Goa	4075.58	2380.51	6456.09	1017.00	616.99	1633.99
5	Gujarat	63067.51	9513.96	72581.47	11636.77	18835.16	30471.93
6	Haryana	30374.75	5866.57	36241.32	4009.96	7438.86	11448.82
7	Jharkhand	11812.67	4966.99	16779.66	10878.62	15785.47	26664.09
8	Karnataka	69869.75	4473.43	74343.18	16560.01	20135.43	36695.44
9	Kerala	42467.49	6337.47	48804.96	9365.36	6672.02	16037.38
10	Madhya Pradesh	38989.88	6758.86	45748.74	27681.23	30063.19	57744.42
11	Maharashtra	118589.02	13509.02	132098.04	20264.49	27957.61	48222.10
12	Odisha	19862.65	8024.00	27886.65	18289.46	20970.85	39260.31
13	Punjab	28480.00	2783.00	31263.00	5400.32	8230.36	13630.68
14	Rajasthan	40654.96	14938.61	55593.57	22755.54	27775.56	50531.10
15	Tamil Nadu	91835.36	8083.98	99919.34	19014.23	8456.27	27470.50
16	Telangana	35378.59	13242.02	48620.61	9749.01	21720.71	31469.72
17	Uttar Pradesh	81000.01	20231.95	101231.96	76501.55	48685.27	125186.82
18	West Bengal	45413.97	1990.35	47404.32	27796.79	30777.11	58573.90
	<b>Sub Total-I</b>	<b>802859.06</b>	<b>141378.02</b>	<b>944237.08</b>	<b>349415.56</b>	<b>369033.45</b>	<b>718449.01</b>
<b>Special Category</b>							
19	Arunachal Pradesh	546.94	648.93	1195.87	1183.56	6398.05	7581.61
20	Assam	11345.43	4298.25	15643.68	14105.08	22948.05	37053.13
21	Himachal Pradesh	5338.30	1388.79	6727.09	3364.03	6431.02	9795.05
22	Jammu & Kashmir	7495.86	3560.57	11056.43	5191.10	22972.72	28163.82
23	Manipur	620.83	284.05	904.88	1753.36	6168.18	7921.54
24	Meghalaya	1206.31	679.46	1885.77	1586.64	7655.19	9241.83
25	Mizoram	270.39	278.48	548.87	1030.85	4299.75	5330.60
26	Nagaland	386.78	205.82	592.60	1202.83	7742.55	8945.38
27	Sikkim	497.40	1098.92	1596.32	956.14	3560.85	4516.99
28	Tripura	1278.37	290.00	1568.37	1835.00	7391.44	9226.44
29	Uttarakhand	8023.26	1807.46	9830.72	4134.00	10509.74	14643.74
	<b>Sub Total-II</b>	<b>37009.87</b>	<b>14540.73</b>	<b>51550.60</b>	<b>36342.59</b>	<b>106077.54</b>	<b>142420.13</b>
	<b>Total (I+II)</b>	<b>839868.93</b>	<b>155918.75</b>	<b>995787.68</b>	<b>385758.15</b>	<b>475110.99</b>	<b>860869.14</b>

**Table 2.8 (b)**  
**Revenue Receipts from Various Sources as Percentage to Total Revenue**  
**Receipts of States during 2013-2014 (R.E.)**

Sr. No.	State Name	State's Own Tax Revenue	State's Own Non Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	56.70	12.05	68.75	18.89	12.37	31.25
2	Bihar	26.91	2.44	29.36	48.32	22.33	70.64
3	Chhattisgarh	41.67	15.56	57.23	22.91	19.86	42.77
4	Goa	53.45	26.42	79.88	13.71	6.41	20.12
5	Gujarat	70.83	8.37	79.20	12.45	8.35	20.80
6	Haryana	63.86	12.17	76.03	8.76	15.22	23.97
7	Jharkhand	31.19	13.34	44.53	28.73	26.74	55.47
8	Karnataka	65.27	4.09	69.36	14.82	15.81	30.64
9	Kerala	64.66	10.21	74.87	14.82	10.31	25.13
10	Madhya Pradesh	42.15	10.11	52.26	28.22	19.52	47.74
11	Maharashtra	69.65	8.05	77.71	10.49	11.80	22.29
12	Odisha	31.79	13.89	45.68	29.56	24.77	54.32
13	Punjab	66.26	8.95	75.20	11.33	13.47	24.80
14	Rajasthan	44.58	17.48	62.06	24.79	13.15	37.94
15	Tamil Nadu	71.37	6.73	78.09	14.11	7.79	21.91
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	40.12	8.90	49.02	36.84	14.14	50.98
18	West Bengal	48.19	2.34	50.53	29.82	19.65	49.47
	<b>Sub Total-I</b>	<b>53.82</b>	<b>9.07</b>	<b>62.89</b>	<b>22.43</b>	<b>14.68</b>	<b>37.11</b>
<b>Special Category</b>							
19	Arunachal Pradesh	6.58	7.80	14.38	14.46	71.16	85.62
20	Assam	22.06	7.21	29.27	28.45	42.28	70.73
21	Himachal Pradesh	29.09	8.45	37.54	18.10	44.36	62.46
22	Jammu & Kashmir	21.84	10.89	32.73	14.46	52.82	67.27
23	Manipur	6.13	5.36	11.48	18.26	70.26	88.52
24	Meghalaya	9.97	6.02	15.98	16.54	67.48	84.02
25	Mizoram	4.25	4.55	8.80	15.52	75.68	91.20
26	Nagaland	5.21	2.70	7.91	15.01	77.08	92.09
27	Sikkim	8.76	20.78	29.55	16.23	54.22	70.45
28	Tripura	14.82	3.28	18.09	20.92	60.99	81.91
29	Uttarakhand	35.47	6.14	41.61	18.96	39.43	58.39
	<b>Sub Total-II</b>	<b>20.19</b>	<b>7.74</b>	<b>27.93</b>	<b>19.82</b>	<b>52.26</b>	<b>72.07</b>
	<b>Total (I+II)</b>	<b>50.24</b>	<b>8.93</b>	<b>59.16</b>	<b>22.15</b>	<b>18.68</b>	<b>40.84</b>



## **Per Capita Revenue Receipts**

### **2.10 2012-13 (Accounts)**

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

In the non- special category States, the maximum per capita revenue receipts from states' sources during 2012-13 (Accounts) was in Goa (₹ 31817.00) followed by Haryana (₹ 10816.93), Tamil Nadu (₹ 10557.47), Kerala (₹ 10200.93), Maharashtra (₹ 9924.14), Gujarat (₹ 9663.50), Karnataka (₹ 9235.15) and Punjab (₹ 8942.12). Bihar with (₹ 1619.03) was at minimum level. The per capita State's own Tax Revenue was maximum in Goa (₹19597.73) followed by Tamil Nadu (₹ 9668.15), Maharashtra (₹ 9050.61), Haryana (₹ 9026.45), Kerala (₹ 8951.38), Gujarat (₹ 8693.02) and Karnataka (₹ 8600.57). Bihar with ₹ 1513.32 was at minimum level whereas it was ₹ 2418.73 in Jharkhand. The per capita State's own Non- Tax Revenue was maximum in Goa (₹ 12219.27) followed by Odisha (₹ 1887.39) and Andhra Pradesh (₹ 1860.37). Bihar with ₹ 105.37 was at minimum level whereas it was ₹ 206.03 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities 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 (₹ 5181.40) followed by Odisha (₹ 3262.85), Bihar (₹ 2970.24), Uttar Pradesh (₹ 2802.04), Madhya Pradesh (₹ 2788.90), Chhattisgarh (₹ 2744.33), Rajasthan (₹ 2419.07), Jharkhand (₹ 2408.25), Andhra Pradesh (₹ 2357.07), West Bengal (₹ 2279.94) and Kerala (₹ 2035.91). The per capita share in Central Taxes was minimum Haryana ₹ 1173.23. The per capita share received from Central Grants of all the non special category States ranged from ₹ 844.92 in Uttar Pradesh to ₹ 1971.07 in Goa whereas the Haryana's share was ₹ 896.26.

#### **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 ₹ 6259.30, ₹ 13707.27, ₹ 14018.64 and ₹ 7432.78 respectively. In small States with a population of less than 40 lakhs, the per capita share in Central Taxes and Grants was maximum in Sikkim (₹ 42514.67) and minimum in Meghalaya (₹ 13560.23).

The details of per capita revenue receipts of States during 2012-13 (Accounts) is given in Table 2.10. Graphic presentation of per capita revenue receipts of selected States has also been given along with table.

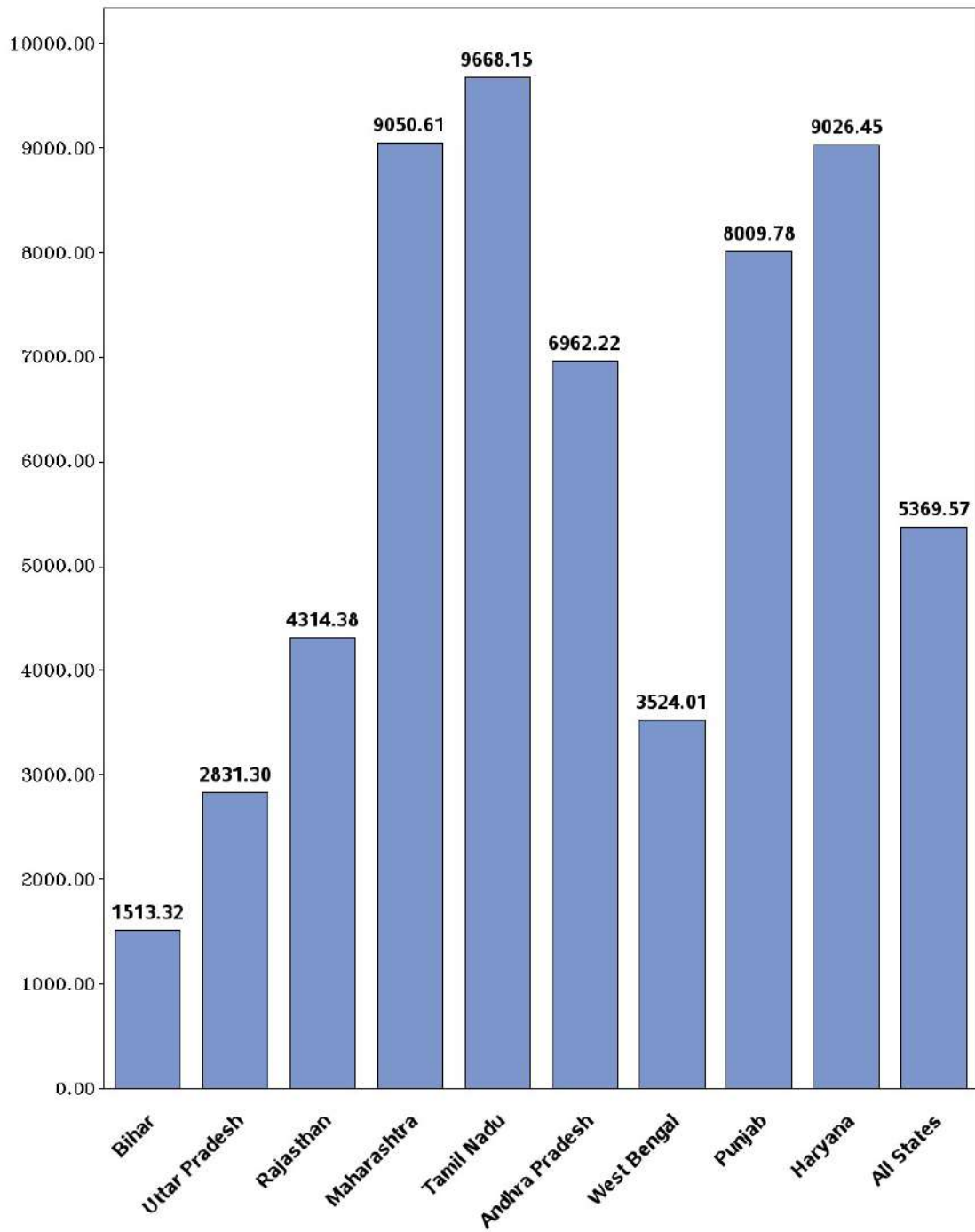
**Table 2.10**  
**Per Capita Revenue Receipts of States during 2012-2013 (Accounts)**

(in ₹)

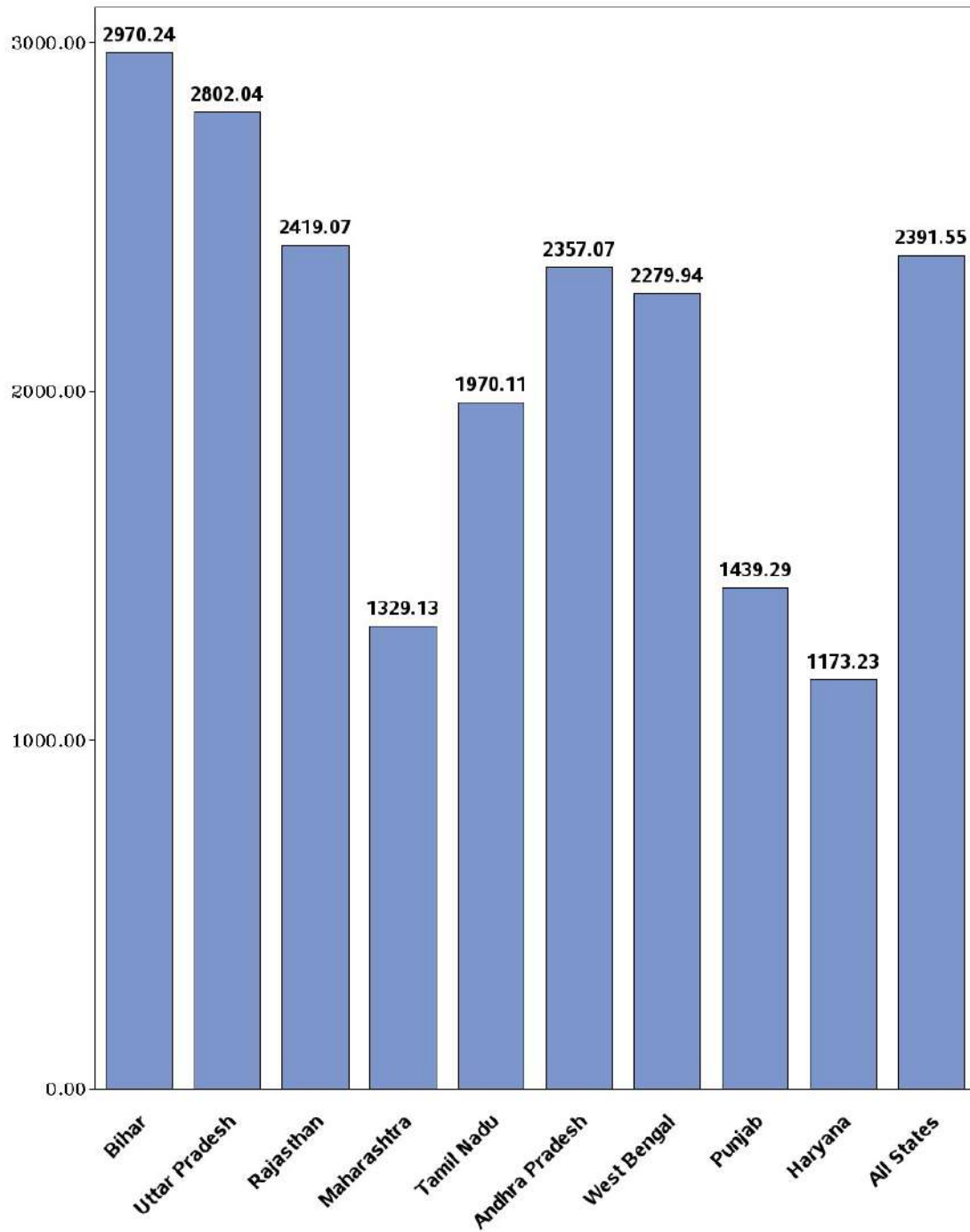
Sr. No.	State Name	Popu-lation* (in Crore)	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grants from centre	Central Sources (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
<b>Non-Special Category</b>									
1	Andhra Pradesh	8.60	6962.22	1860.37	8822.58	2357.07	893.64	3250.71	12073.29
2	Bihar	10.74	1513.32	105.70	1619.03	2970.24	956.98	3927.22	5546.24
3	Chhattisgarh	2.63	4955.97	1755.11	6711.08	2744.33	1791.00	4535.33	11246.42
4	Goa	0.15	19597.73	12219.27	31817.00	5181.40	1971.07	7152.47	38969.47
5	Gujarat	6.20	8693.02	970.48	9663.50	1430.49	1039.65	2470.14	12133.64
6	Haryana	2.61	9026.45	1790.48	10816.93	1173.23	896.26	2069.49	12886.42
7	Jharkhand	3.40	2418.73	1039.89	3458.62	2408.25	1418.29	3826.54	7285.16
8	Karnataka	6.25	8600.57	634.58	9235.15	2023.54	1249.51	3273.05	12508.20
9	Kerala	3.36	8951.38	1249.56	10200.93	2035.91	899.26	2935.17	13136.11
10	Madhya Pradesh	7.46	4099.42	938.37	5037.79	2788.90	1613.97	4402.86	9440.65
11	Maharashtra	11.43	9050.61	873.53	9924.14	1329.13	1253.05	2582.17	12506.31
12	Odisha	4.28	3512.65	1887.39	5400.04	3262.85	1602.74	4865.59	10265.63
13	Punjab	2.82	8009.78	932.34	8942.12	1439.29	984.25	2423.54	11365.66
14	Rajasthan	7.07	4314.38	1716.21	6030.59	2419.07	1014.70	3433.77	9464.36
15	Tamil Nadu	7.37	9668.15	889.32	10557.47	1970.11	881.88	2851.99	13409.46
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	20.52	2831.30	632.07	3463.37	2802.04	844.92	3646.96	7110.33
18	West Bengal	9.31	3524.01	206.03	3730.04	2279.94	1325.76	3605.70	7335.74
	<b>Sub Total-I</b>	<b>114.20</b>	<b>5480.97</b>	<b>939.07</b>	<b>6420.04</b>	<b>2312.96</b>	<b>1109.98</b>	<b>3422.94</b>	<b>9842.98</b>
<b>Special Category</b>									
19	Arunachal	0.14	2260.79	2030.14	4290.93	6842.36	30020.57	36862.93	41153.86
20	Assam	3.19	2586.27	775.42	3361.69	3323.28	2936.03	6259.30	9620.99
21	Himachal Pradesh	0.70	6608.81	1966.97	8575.79	3260.03	10447.24	13707.27	22283.06
22	Jammu & Kashmir	1.30	4486.48	1661.68	6148.17	2977.21	11041.43	14018.64	20166.81
23	Manipur	0.28	1188.71	827.79	2016.50	4706.54	17633.29	22339.82	24356.32
24	Meghalaya	0.31	2734.61	1564.32	4298.94	3846.61	9713.61	13560.23	17859.16
25	Mizoram	0.11	2028.45	1934.55	3963.00	7145.09	30134.91	37280.00	41243.00
26	Nagaland	0.20	1699.75	1035.85	2735.60	4585.70	23700.15	28285.85	31021.45
27	Sikkim	0.06	7258.00	13449.33	20707.33	11641.33	30873.33	42514.67	63222.00
28	Tripura	0.37	2715.27	483.11	3198.38	4035.62	11820.86	15856.49	19054.86
29	Uttarakhand	1.04	6167.52	1541.23	7708.75	3147.00	4285.78	7432.78	15141.53
	<b>Sub Total-II</b>	<b>7.70</b>	<b>3717.31</b>	<b>1301.32</b>	<b>5018.63</b>	<b>3557.08</b>	<b>8041.88</b>	<b>11598.96</b>	<b>16617.59</b>
	<b>Total (I+II)</b>	<b>121.90</b>	<b>5369.57</b>	<b>961.95</b>	<b>6331.52</b>	<b>2391.55</b>	<b>1547.84</b>	<b>3939.39</b>	<b>10270.91</b>

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

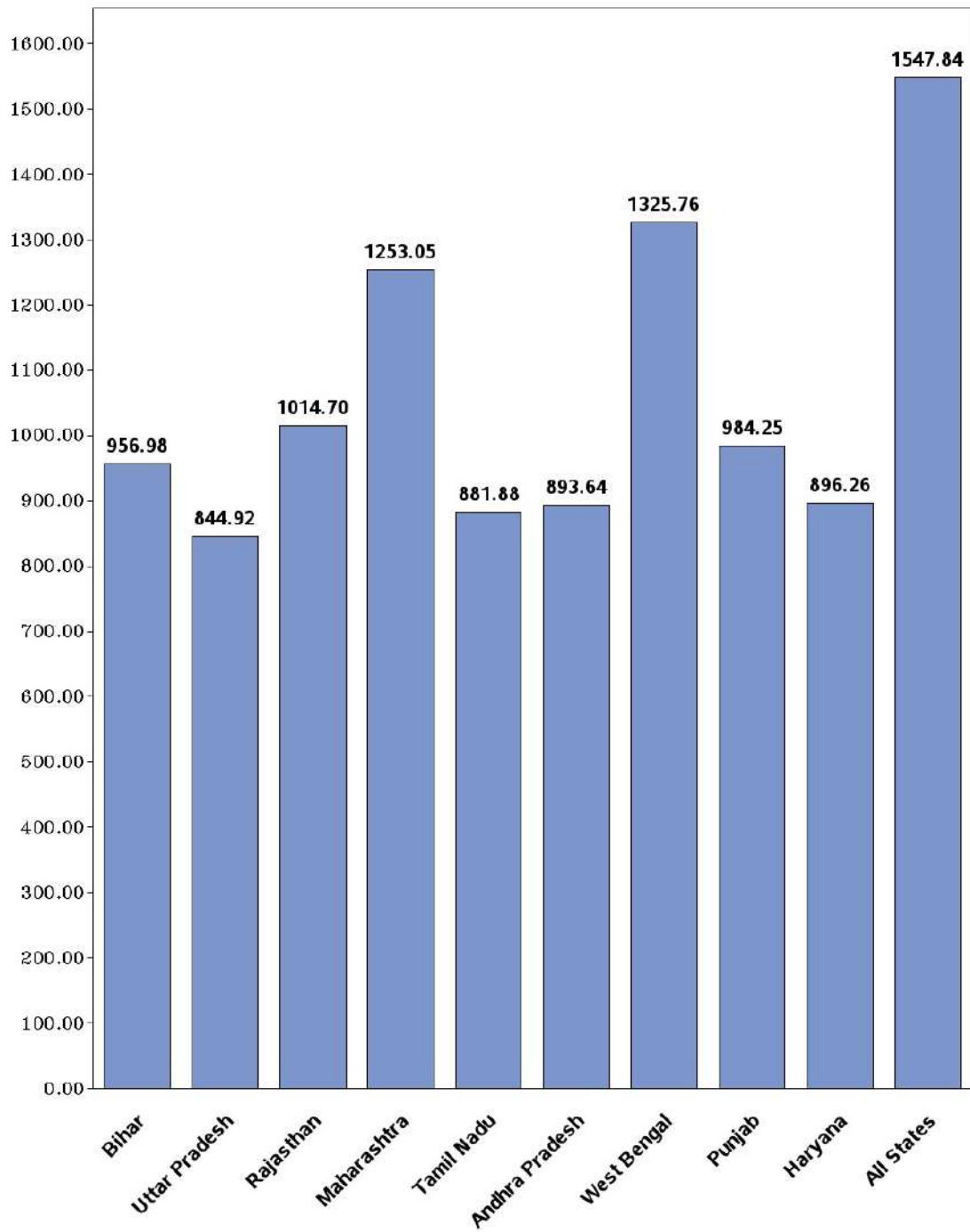
**Per Capita States' Own Tax Revenue of Selected States  
during 2012-13 (Accounts) (in ₹)**



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



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



## **2.11 2013-14 (R. E.)**

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

In the non- special category States, the maximum per capita revenue receipts from States' sources during 2012-13 (R.E.) was in Goa (₹ 35922.93) followed by Tamil Nadu (₹ 12195.26), Kerala (₹ 12176.45), Haryana (₹ 11945.40), Gujarat (₹ 10668.96), Maharashtra (₹ 10611.87), Punjab (₹ 10478.54), Karnataka (₹ 10313.79) and Andhra Pradesh (₹ 10107.89). Bihar with ₹ 2101.47 was at minimum level whereas it was ₹ 4041.39 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (₹24039.20) followed by Tamil Nadu (₹ 11144.81) Kerala (₹ 10515.67) Haryana(₹ 10033.62), and Karnataka (₹ 9705.11). Bihar with ₹ 1926.66 was at minimum level whereas it was ₹2925.76 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (₹ 11883.73) followed by Chhattisgarh (₹2168.81) Haryana (₹ 1911.78), Rajasthan (₹ 1876.41) and Andhra Pradesh (₹ 1771.41). Bihar with ₹ 174.81 was at minimum level whereas it was ₹ 200.78 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 (₹ 6166.67) followed by Odisha (₹ 3672.95), Bihar (₹ 3458.77), Chhattisgarh (₹ 3194.25), Uttar Pradesh (₹ 3037.72), Madhya Pradesh (₹ 2988.85), Andhra Pradesh (₹ 2776.91) and Jharkhand (₹ 2695.25). The per capita share in Central Taxes for Haryana was ₹ 1375.63. The per capita share received from Central grants of all the non special category States ranged from ₹ 1165.71 in Uttar Pradesh to ₹ 3077.66 in Odisha whereas Haryana's share was ₹ 2390.65.

### **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 ₹ 9049.88, ₹ 14659.10, ₹ 15914.74 and ₹ 11319.58 respectively. In small State with a population of less than 40 lakhs, the per capita Share in Central Taxes and Central Grants was maximum in Sikkim (₹ 60166.83) and minimum in Tripura (₹ 18292.92).

The details of per capita revenue receipts of States during 2013-14 (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.

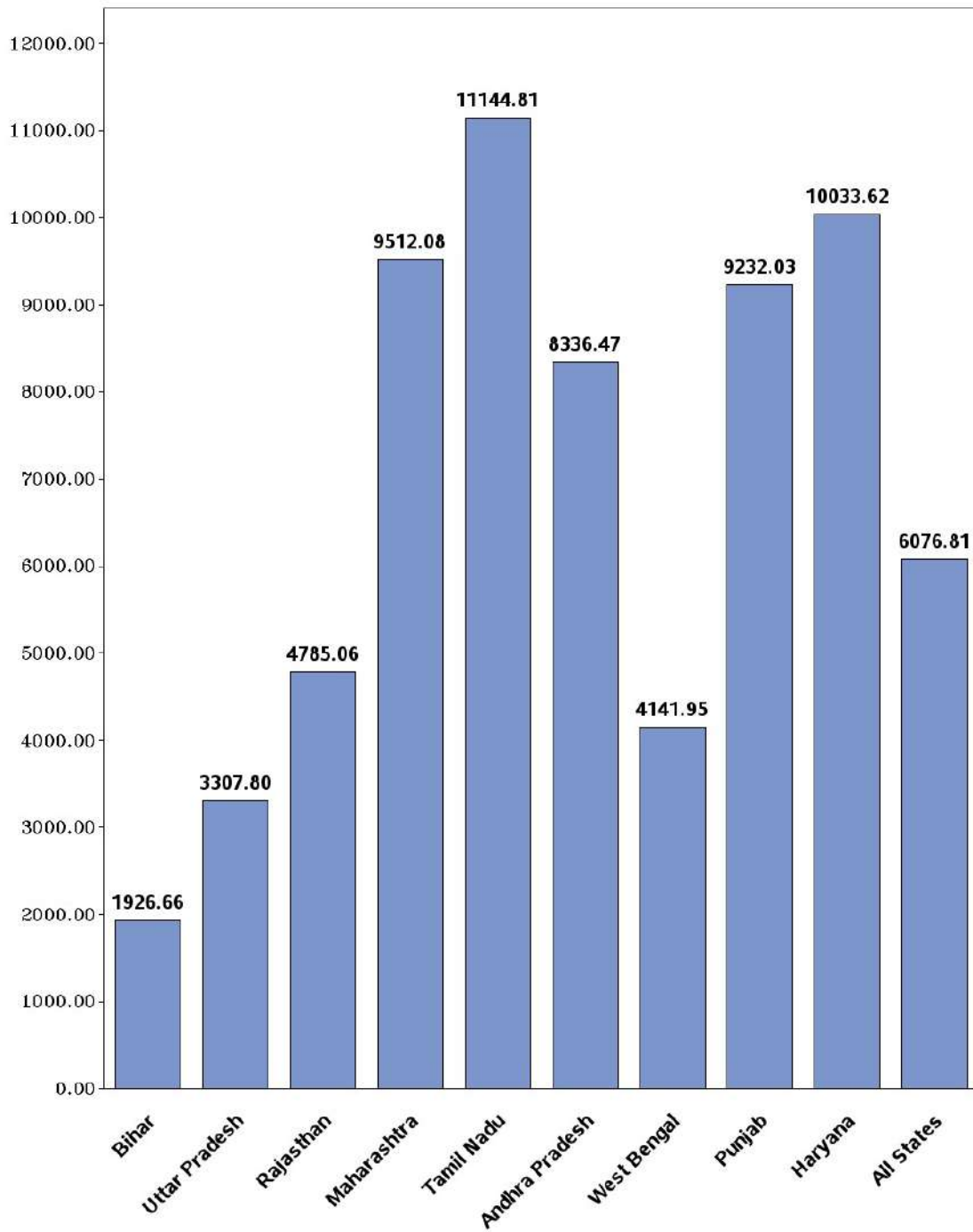
**Table 2.11**  
**Per Capita Revenue Receipts of States during 2013-2014 (R.E.)**

(in ₹)

Sr. No.	State Name	Popu-lation* (in Crore)	State Own Tax Revenue	State Own Non- Tax Revenue	State's Sources (4+5)	Share in Central Taxes	Grants from centre	Central Sources (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
<b>Non-Special Category</b>									
1	Andhra Pradesh	8.69	8336.47	1771.41	10107.89	2776.91	1818.56	4595.47	14703.36
2	Bihar	10.98	1926.66	174.81	2101.47	3458.77	1598.38	5057.15	7158.62
3	Chhattisgarh	2.69	5808.55	2168.81	7977.36	3194.25	2768.01	5962.26	13939.62
4	Goa	0.15	24039.20	11883.73	35922.93	6166.67	2882.87	9049.53	44972.47
5	Gujarat	6.31	9541.65	1127.31	10668.96	1676.53	1125.20	2801.72	13470.68
6	Haryana	2.65	10033.62	1911.78	11945.40	1375.63	2390.65	3766.28	15711.68
7	Jharkhand	3.47	2925.76	1251.77	4177.54	2695.25	2508.11	5203.36	9380.89
8	Karnataka	6.34	9705.11	608.68	10313.79	2204.26	2351.09	4555.35	14869.14
9	Kerala	3.38	10515.67	1660.78	12176.45	2409.41	1676.53	4085.93	16262.38
10	Madhya Pradesh	7.60	4464.30	1070.93	5535.23	2988.85	2067.65	5056.50	10591.73
11	Maharashtra	11.60	9512.08	1099.79	10611.87	1432.84	1611.30	3044.14	13656.01
12	Odisha	4.33	3950.35	1726.33	5676.67	3672.95	3077.66	6750.61	12427.29
13	Punjab	2.86	9232.03	1246.51	10478.54	1579.02	1876.21	3455.23	13933.77
14	Rajasthan	7.20	4785.06	1876.41	6661.47	2660.44	1411.55	4072.00	10733.46
15	Tamil Nadu	7.48	11144.81	1050.45	12195.26	2204.01	1216.84	3420.84	15616.11
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	20.89	3307.80	733.59	4041.39	3037.72	1165.71	4203.43	8244.82
18	West Bengal	9.44	4141.95	200.78	4342.73	2563.06	1688.96	4252.03	8594.75
	<b>Sub Total-I</b>	<b>116.06</b>	<b>6209.25</b>	<b>1046.44</b>	<b>7255.68</b>	<b>2588.08</b>	<b>1693.96</b>	<b>4282.04</b>	<b>11537.72</b>
<b>Special Category</b>									
19	Arunachal	0.15	3170.60	3761.73	6932.33	6972.33	34311.40	41283.73	48216.07
20	Assam	3.24	2822.04	922.32	3744.36	3640.52	5409.36	9049.88	12794.24
21	Himachal Pradesh	0.71	6826.68	1983.20	8809.87	4248.52	10410.58	14659.10	23468.97
22	Jammu & Kashmir	1.32	5166.88	2575.65	7742.53	3419.73	12495.01	15914.74	23657.27
23	Manipur	0.28	1756.68	1536.79	3293.46	5236.57	20148.68	25385.25	28678.71
24	Meghalaya	0.32	2673.13	1614.34	4287.47	4436.41	18099.22	22535.63	26823.09
25	Mizoram	0.11	2134.73	2288.91	4423.64	7800.73	38038.91	45839.64	50263.27
26	Nagaland	0.20	1736.45	901.70	2638.15	5006.35	25705.30	30711.65	33349.80
27	Sikkim	0.06	7484.33	17750.50	25234.83	13859.17	46307.67	60166.83	85401.67
28	Tripura	0.38	3308.71	731.58	4040.29	4671.05	13621.87	18292.92	22333.21
29	Uttarakhand	1.06	6875.97	1190.72	8066.69	3675.84	7643.74	11319.58	19386.26
	<b>Sub Total-II</b>	<b>7.83</b>	<b>4113.73</b>	<b>1576.59</b>	<b>5690.32</b>	<b>4038.29</b>	<b>10647.99</b>	<b>14686.29</b>	<b>20376.61</b>
	<b>Total (I+II)</b>	<b>123.89</b>	<b>6076.81</b>	<b>1079.94</b>	<b>7156.75</b>	<b>2679.73</b>	<b>2259.87</b>	<b>4939.60</b>	<b>12096.35</b>

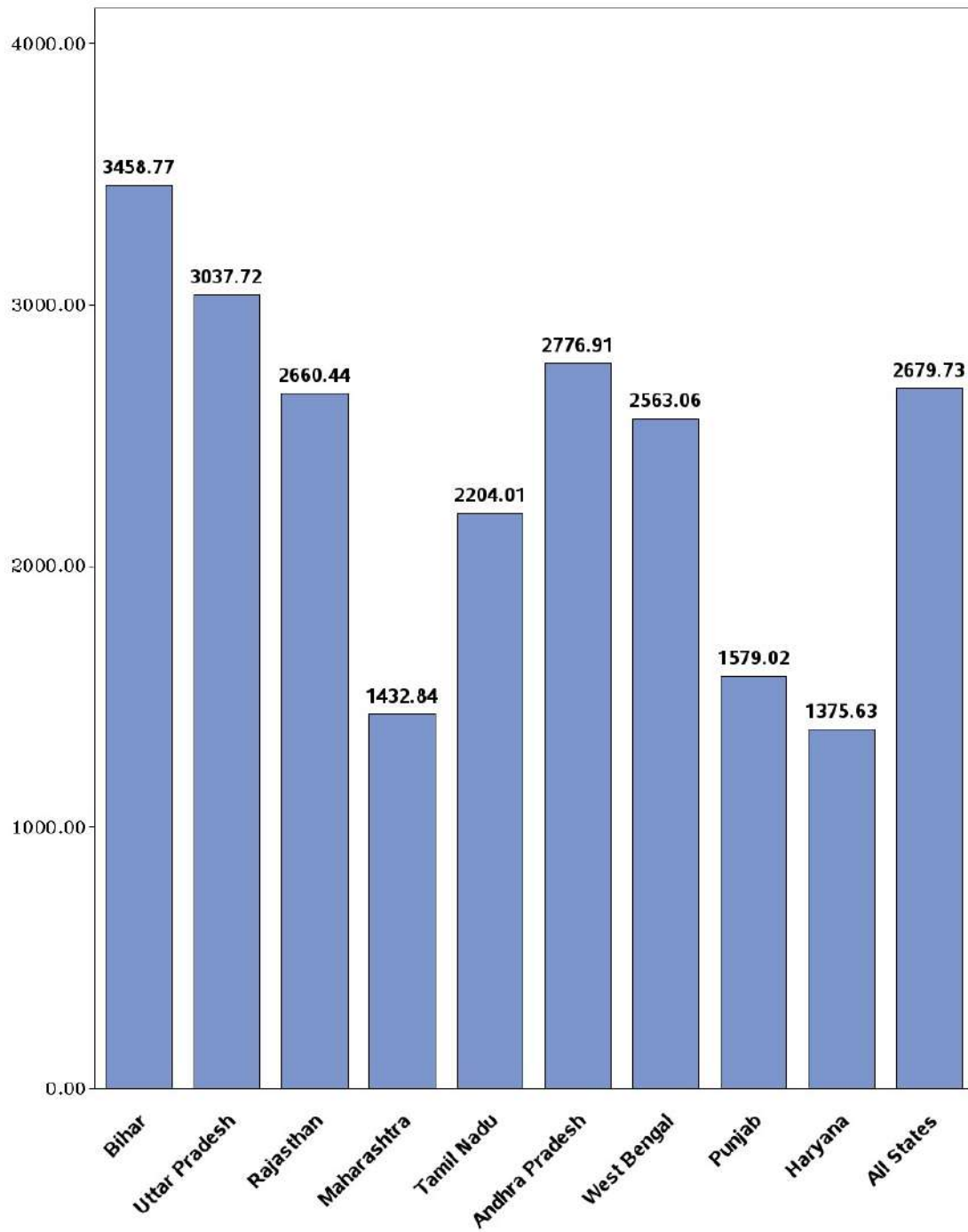
\*Projected Population as on 1 st October, 2013.

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

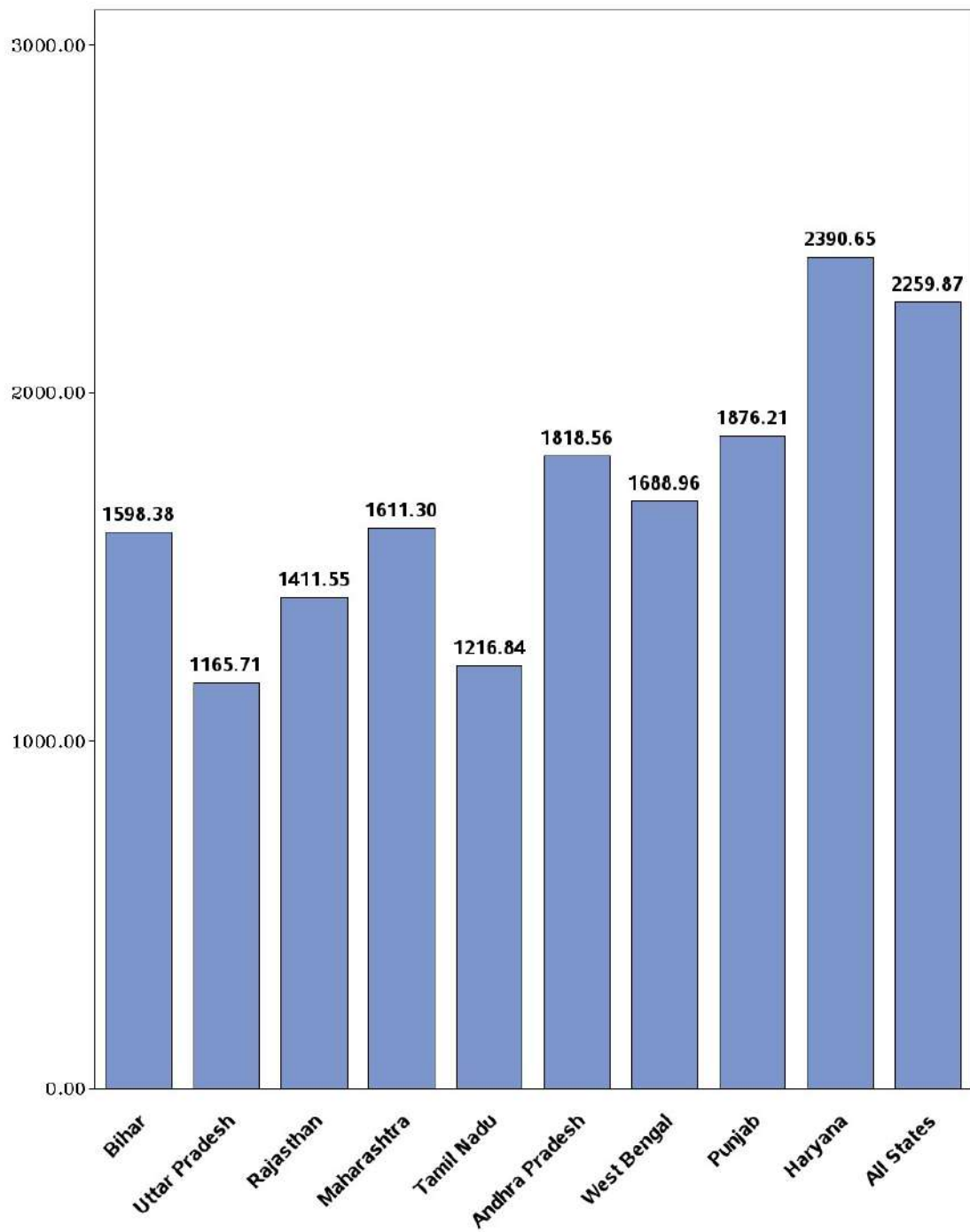




**Per Capita Share in Central Taxes of Selected States  
during 2013-14 (R.E.) (in ₹)**



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



## **2.12 2014-15 (B. E.)**

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

In the non-special category States, the per capita revenue receipts from state sources during 2014-15 (B.E) was estimated to be maximum in Goa (₹ 43040.60) followed by Kerala (₹ 14354.40), Telangana (₹ 13773.54), Haryana (₹ 13422.71), Tamil Nadu (₹ 13164.60), Karnataka (₹ 11561.93), Gujarat (₹ 11305.52) and Maharashtra (₹ 11213.76). Bihar with ₹ 2559.63 was estimated at minimum level whereas it was estimated to be ₹ 4740.02 in Jharkhand. The per capita State's Own Tax Revenue was estimated as maximum in Goa (₹ 27170.53) followed by Kerala (₹ 12490.44) Tamil Nadu (₹ 12099.52), Haryana (₹ 11249.91), Karnataka (₹ 10866.21), Maharashtra (₹ 10066.98), Telangana (₹ 10022.26), and Gujarat (₹ 9823.60). Bihar with ₹ 2285.21 was estimated at minimum level whereas it was estimated to be ₹ 3336.91 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated to be maximum in Goa (₹ 15870.07) followed by Telangana (₹ 3751.28), Chhattisgarh (₹ 2257.16), Haryana (₹ 2172.80), and Rajasthan (₹ 2035.23) West Bengal with ₹ 208.20 was estimated at minimum level whereas it was estimated ₹ 274.41 in Bihar. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated to be maximum in Goa (₹ 6780.00) followed by Odisha (₹ 4166.16), Bihar (₹ 3719.95), Chhattisgarh (₹ 3606.35), Uttar Pradesh (₹ 3595.00), Madhya Pradesh (₹ 3571.77), Rajasthan (₹ 3100.21) and Jharkhand (₹ 3073.06). The per Capita Share in Central Taxes for Haryana was estimated at ₹ 1485.17. The per Capita Grants from Centre ranged from ₹ 1114.13 in Tamil Nadu to ₹ 6153.18 in Telangana, whereas Haryana's share was estimated at ₹ 2755.13.

### **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 ₹ 11262.35, ₹ 13604.24, ₹ 20862.09 and ₹ 13559.02 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 (₹ 75283.17) and minimum in Tripura (₹ 23657.54).

The details of per capita revenue receipts of States during 2014-15 (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.

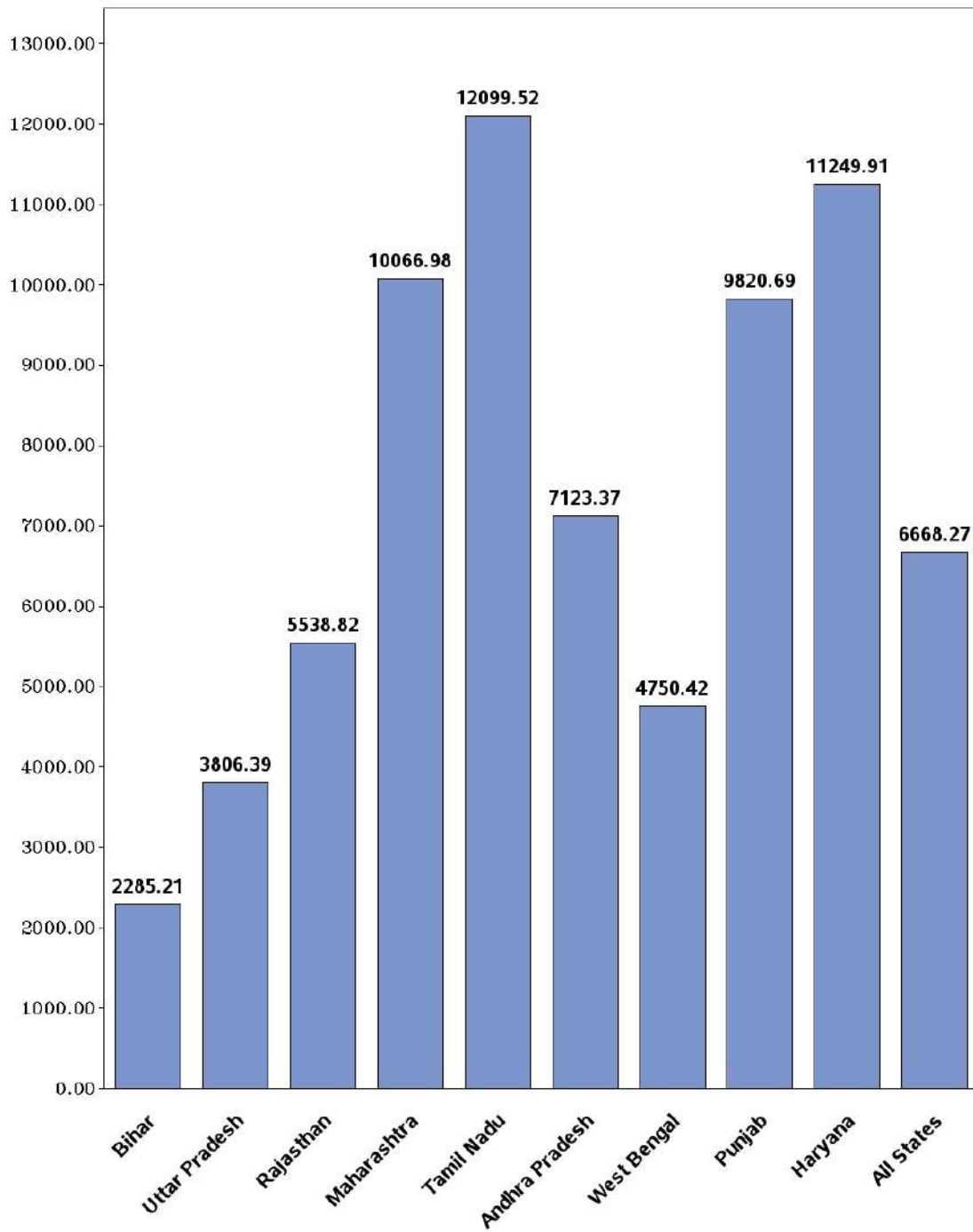
**Table 2.12**  
**Per Capita Revenue Receipts of States during 2014-2015 (B.E.)**

(in ₹)

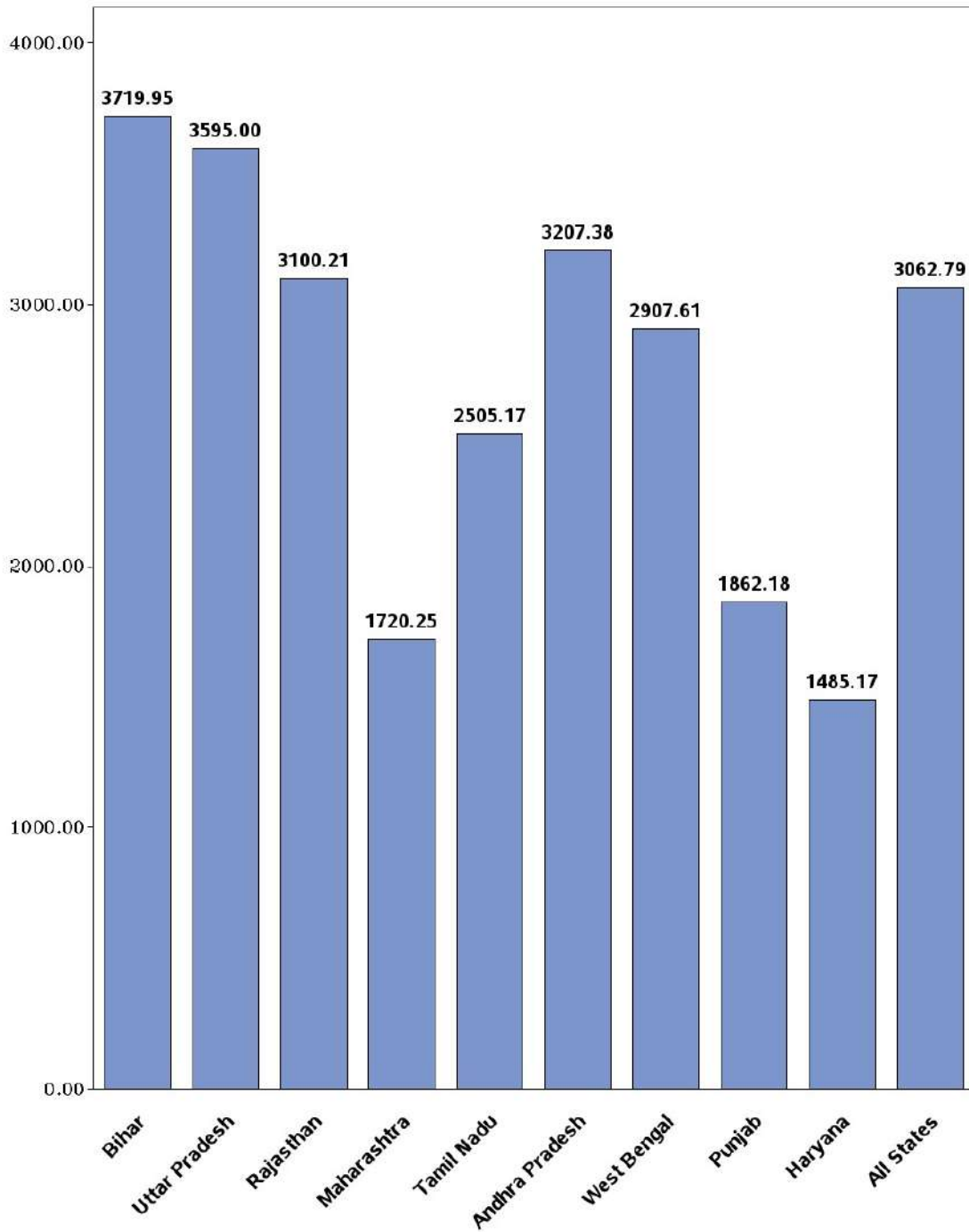
Sr. No.	State Name	Popu-lation* (in Crore)	State Own Tax Revenue	State Own Non Tax Revenue	State's Sources (4+5)	Share In Central Taxes	Grants from centre	Central Sources (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
<b>Non-Special Category</b>									
1	Andhra Pradesh	5.25	7123.37	1716.38	8839.75	3207.38	5491.58	8698.96	17538.71
2	Bihar	11.23	2285.21	274.41	2559.63	3719.95	2797.84	6517.79	9077.42
3	Chhattisgarh	2.74	6542.43	2257.16	8799.59	3606.35	5351.11	8957.46	17757.04
4	Goa	0.15	27170.53	15870.07	43040.60	6780.00	4113.27	10893.27	53933.87
5	Gujarat	6.42	9823.60	1481.93	11305.52	1812.58	2933.83	4746.41	16051.93
6	Haryana	2.70	11249.91	2172.80	13422.71	1485.17	2755.13	4240.30	17663.01
7	Jharkhand	3.54	3336.91	1403.10	4740.02	3073.06	4459.17	7532.23	12272.25
8	Karnataka	6.43	10866.21	695.71	11561.93	2575.43	3131.48	5706.91	17268.84
9	Kerala	3.40	12490.44	1863.96	14354.40	2754.52	1962.36	4716.88	19071.28
10	Madhya Pradesh	7.75	5030.95	872.11	5903.06	3571.77	3879.12	7450.89	13353.96
11	Maharashtra	11.78	10066.98	1146.78	11213.76	1720.25	2373.31	4093.56	15307.31
12	Odisha	4.39	4524.52	1827.79	6352.31	4166.16	4776.96	8943.12	15295.44
13	Punjab	2.90	9820.69	959.66	10780.34	1862.18	2838.06	4700.23	15480.58
14	Rajasthan	7.34	5538.82	2035.23	7574.06	3100.21	3784.14	6884.35	14458.40
15	Tamil Nadu	7.59	12099.52	1065.08	13164.60	2505.17	1114.13	3619.30	16783.91
16	Telangana	3.53	10022.26	3751.28	13773.54	2761.76	6153.18	8914.93	22688.48
17	Uttar Pradesh	21.28	3806.39	950.75	4757.14	3595.00	2287.84	5882.84	10639.98
18	West Bengal	9.56	4750.42	208.20	4958.61	2907.61	3219.36	6126.98	11085.59
	<b>Sub Total-I</b>	<b>117.98</b>	<b>6805.04</b>	<b>1198.32</b>	<b>8003.37</b>	<b>2961.65</b>	<b>3127.93</b>	<b>6089.58</b>	<b>14092.95</b>
<b>Special Category</b>									
19	Arunachal	0.15	3646.27	4326.20	7972.47	7890.40	42653.67	50544.07	58516.53
20	Assam	3.29	3448.46	1306.46	4754.92	4287.26	6975.09	11262.35	16017.27
21	Himachal Pradesh	0.72	7414.31	1928.88	9343.18	4672.26	8931.97	13604.24	22947.42
22	Jammu & Kashmir	1.35	5552.49	2637.46	8189.95	3845.26	17016.83	20862.09	29052.04
23	Manipur	0.29	2140.79	979.48	3120.28	6046.07	21269.59	27315.66	30435.93
24	Meghalaya	0.32	3769.72	2123.31	5893.03	4958.25	23922.47	28880.72	34773.75
25	Mizoram	0.12	2253.25	2320.67	4573.92	8590.42	35831.25	44421.67	48995.58
26	Nagaland	0.20	1933.90	1029.10	2963.00	6014.15	38712.75	44726.90	47689.90
27	Sikkim	0.06	8290.00	18315.33	26605.33	15935.67	59347.50	75283.17	101888.50
28	Tripura	0.39	3277.87	743.59	4021.46	4705.13	18952.41	23657.54	27679.00
29	Uttarakhand	1.08	7428.94	1673.57	9102.52	3827.78	9731.24	13559.02	22661.54
	<b>Sub Total-II</b>	<b>7.97</b>	<b>4643.65</b>	<b>1824.43</b>	<b>6468.08</b>	<b>4559.92</b>	<b>13309.60</b>	<b>17869.53</b>	<b>24337.61</b>
	<b>Total (I+II)</b>	<b>125.95</b>	<b>6668.27</b>	<b>1237.94</b>	<b>7906.21</b>	<b>3062.79</b>	<b>3772.22</b>	<b>6835.01</b>	<b>14741.22</b>

\*Projected Population as on 1 st October, 2014.

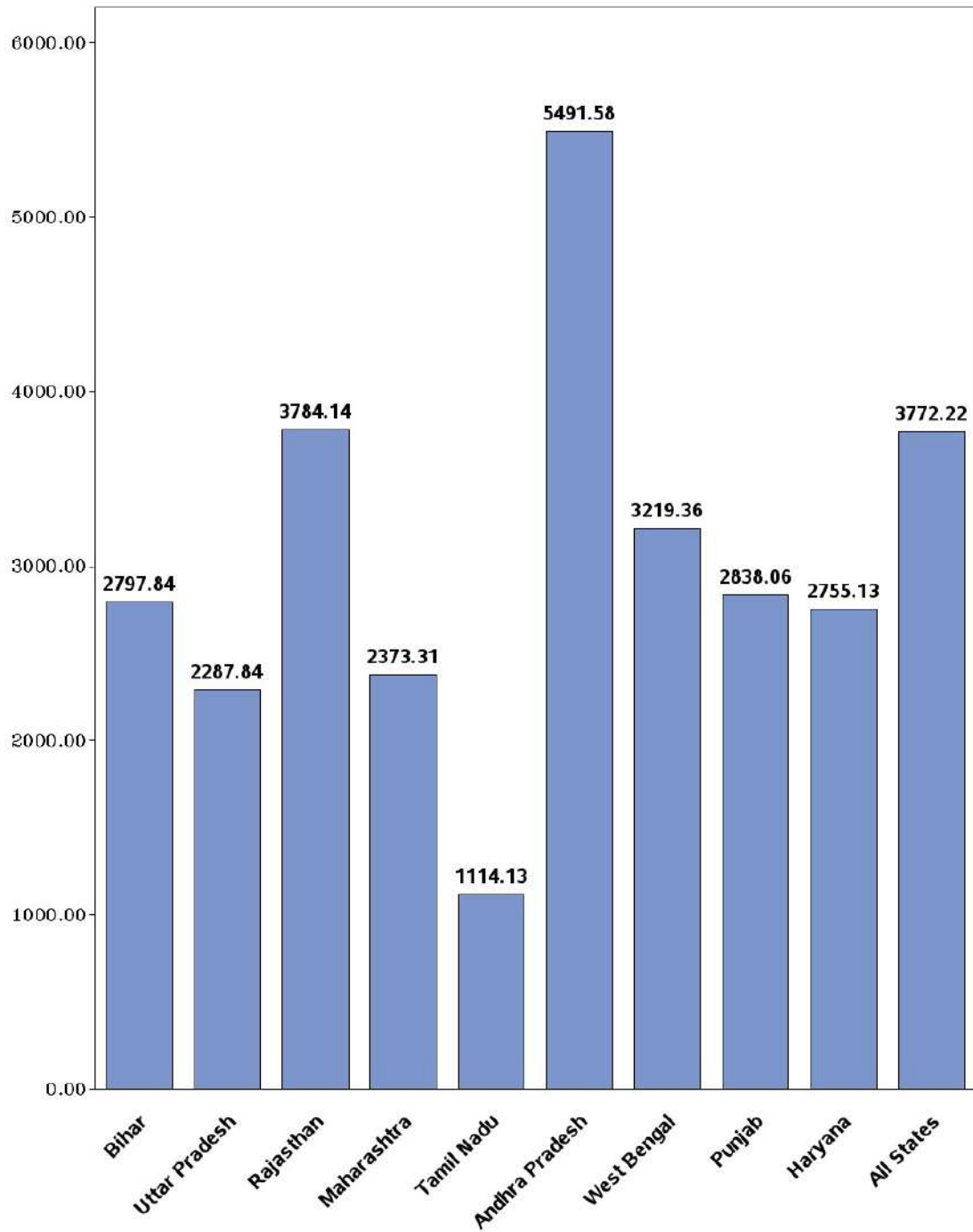
**Per Capita States' Own Tax Revenue of Selected States  
during 2014-15 (B.E.) (in ₹)**



**Per Capita Share in Central Taxes of Selected States  
during 2014-15 (B.E.) (in ₹)**



**Per Capita Grants from Centre of Selected States  
during 2014-15 (B.E.) (in ₹)**



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

### **2.13 2012-13 (Accounts)**

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

In the non- special category States, the maximum per capita total receipts during 2012-13 (Accounts) was in Goa (₹ 47056.20) followed by Haryana (₹ 16573.15), Kerala (₹ 16274.65), Tamil Nadu (₹ 15751.74), Gujarat (₹ 14231.63) Karnataka (₹ 14096.72), and Andhra Pradesh (₹ 13940.69). Bihar with ₹ 6152.27 was at minimum level whereas it was ₹ 7467.53 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 ₹ 9578.04, ₹ 24105.11, ₹ 21662.83 and ₹ 16991.18 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was ₹ 42827.79 ₹ 24960.00, ₹ 19078.47, ₹ 42731.27, ₹ 32960.30, ₹ 65331.83 and ₹ 20467.81 respectively.

The State wise details of revenue receipts, capital receipts & per capita total receipts during 2012-13 (Accounts) are given in table 2.13.

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

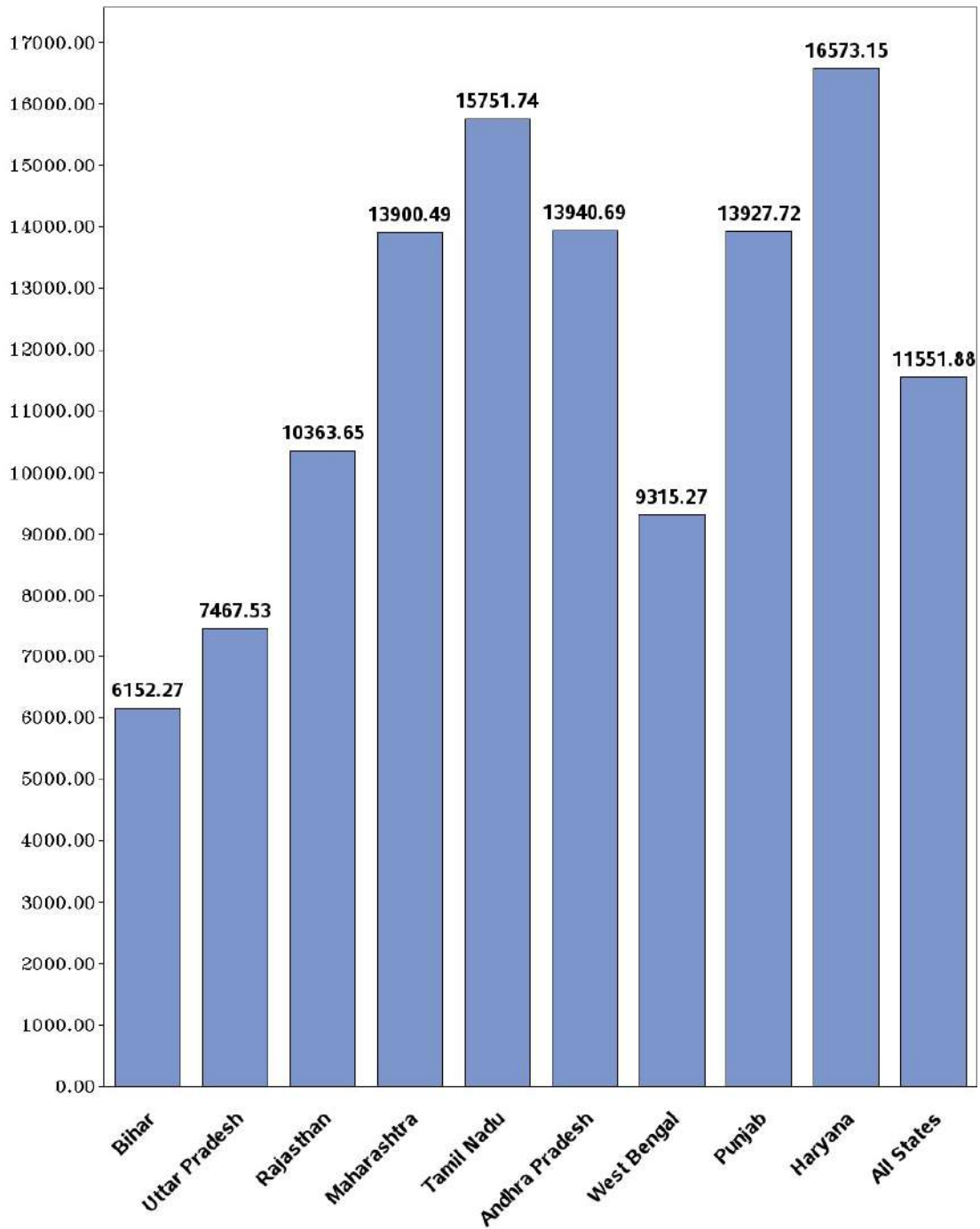


**Table 2.13**  
**Per Capita Total Receipts (Rev. + Capital) of States during 2012-2013 (Accounts)**

Sr. No.	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	103830.30	16059.62	119889.92	13940.69
2	Bihar	59566.66	6508.71	66075.37	6152.27
3	Chhattisgarh	29578.08	2562.84	32140.92	12220.88
4	Goa	5845.42	1213.01	7058.43	47056.20
5	Gujarat	75228.54	13007.57	88236.11	14231.63
6	Haryana	33633.56	9622.36	43255.92	16573.15
7	Jharkhand	24769.55	3059.06	27828.61	8184.89
8	Karnataka	78176.23	9928.25	88104.48	14096.72
9	Kerala	44137.32	10545.52	54682.84	16274.65
10	Madhya Pradesh	70427.28	5271.21	75698.49	10147.25
11	Maharashtra	142947.17	15935.46	158882.63	13900.49
12	Odisha	43936.90	-1157.84	42779.06	9995.11
13	Punjab	32051.17	7225.01	39276.18	13927.72
14	Rajasthan	66913.02	6357.97	73270.99	10363.65
15	Tamil Nadu	98827.69	17262.65	116090.34	15751.74
16	Telangana	0.00	0.00	0.00	0.00
17	Uttar Pradesh	145903.98	7329.72	153233.70	7467.53
18	West Bengal	68295.75	18429.38	86725.13	9315.27
	<b>Sub Total-I</b>	<b>1124068.62</b>	<b>149160.50</b>	<b>1273229.12</b>	<b>11149.12</b>
<b>Special Category</b>					
19	Arunachal Pradesh	5761.54	234.35	5995.89	42827.79
20	Assam	30690.96	-137.01	30553.95	9578.04
21	Himachal Pradesh	15598.14	1275.44	16873.58	24105.11
22	Jammu & Kashmir	26216.85	1944.83	28161.68	21662.83
23	Manipur	6819.77	169.03	6988.80	24960.00
24	Meghalaya	5536.34	377.97	5914.31	19078.42
25	Mizoram	4536.73	163.71	4700.44	42731.27
26	Nagaland	6204.29	387.77	6592.06	32960.30
27	Sikkim	3793.32	126.59	3919.91	65331.83
28	Tripura	7050.30	522.79	7573.09	20467.81
29	Uttarakhand	15747.19	1923.64	17670.83	16991.18
	<b>Sub Total-II</b>	<b>127955.43</b>	<b>6989.11</b>	<b>134944.54</b>	<b>17525.26</b>
	<b>Total (I+II)</b>	<b>1252024.05</b>	<b>156149.61</b>	<b>1408173.66</b>	<b>11551.88</b>

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

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



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

### **2.14 2013-14 (R. E.)**

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

In the non- special category States, the maximum per capita total receipts during 2013-14 (R.E.) was in Goa (₹ 50215.47) followed by Kerala (₹ 19812.99), Haryana (₹ 19490.48), Tamil Nadu (₹ 18228.25), Andhra Pradesh (₹ 17587.81), Karnataka (₹ 17131.15), Punjab (₹ 16966.29), Chhattisgarh (₹ 16135.35), Gujarat (₹ 15690.68), and Maharashtra (₹ 15384.44). Bihar with ₹ 7984.11 was at minimum level whereas it was ₹ 9172.37 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 ₹ 12780.22, ₹ 26533.25, ₹ 25523.95 and ₹ 23088.91 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was ₹ 50765.87, ₹ 29817.86, ₹ 28388.69, ₹ 51896.55, ₹ 34684.00, ₹ 90600.67 and ₹ 23344.39 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2013-14 (R.E.) are given in table 2.14.

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

**Table 2.14**  
**Per Capita Total Receipts (Rev. + Capital) of States during 2013-2014 (R.E.)**

Sr. No.	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	127772.19	25065.92	152838.11	17587.81
2	Bihar	78601.62	9063.86	87665.48	7984.11
3	Chhattisgarh	37497.59	5906.51	43404.10	16135.35
4	Goa	6745.87	786.45	7532.32	50215.47
5	Gujarat	85000.00	14008.20	99008.20	15690.68
6	Haryana	41635.94	10013.84	51649.78	19490.48
7	Jharkhand	32551.70	4134.66	36686.36	10572.44
8	Karnataka	94270.37	14341.12	108611.49	17131.15
9	Kerala	54966.86	12001.03	66967.89	19812.99
10	Madhya Pradesh	80497.16	10857.96	91355.12	12020.41
11	Maharashtra	158409.74	20049.72	178459.46	15384.44
12	Odisha	53810.15	3603.80	57413.95	13259.57
13	Punjab	39850.58	8673.02	48523.60	16966.29
14	Rajasthan	77280.94	10625.35	87906.29	12209.21
15	Tamil Nadu	116808.48	19538.80	136347.28	18228.25
16	Telangana	0.00	0.00	0.00	0.00
17	Uttar Pradesh	172234.32	19376.53	191610.85	9172.37
18	West Bengal	81134.47	20417.47	101551.94	10757.62
	<b>Sub Total-I</b>	<b>1339067.98</b>	<b>208464.24</b>	<b>1547532.22</b>	<b>13333.90</b>
<b>Special Category</b>					
19	Arunachal Pradesh	7232.41	382.47	7614.88	50765.87
20	Assam	41453.34	-45.44	41407.90	12780.22
21	Himachal Pradesh	16662.97	2175.64	18838.61	26533.25
22	Jammu & Kashmir	31227.60	2464.01	33691.61	25523.95
23	Manipur	8030.04	318.96	8349.00	29817.86
24	Meghalaya	8583.39	500.99	9084.38	28388.69
25	Mizoram	5528.96	179.66	5708.62	51896.55
26	Nagaland	6669.96	266.84	6936.80	34684.00
27	Sikkim	5124.10	311.94	5436.04	90600.67
28	Tripura	8486.62	384.25	8870.87	23344.39
29	Uttarakhand	20549.44	3924.80	24474.24	23088.91
	<b>Sub Total-II</b>	<b>159548.83</b>	<b>10864.12</b>	<b>170412.95</b>	<b>21764.11</b>
	<b>Total (I+II)</b>	<b>1498616.81</b>	<b>219328.36</b>	<b>1717945.17</b>	<b>13866.70</b>

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

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

### **2.15 2014-15 (B. E.)**

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

In the non- special category States, the maximum per capita total receipts during 2014-15 (B.E.) was estimated to be maximum in Goa (₹ 60750.73) followed by Telangana(₹ 26304.18), Kerala (₹ 23158.06), Haryana (₹ 21915.96), Karnataka (₹ 20138.13), Tamil Nadu (₹ 19907.13), Chhattisgarh (₹ 19766.62) Andhra Pradesh (₹ 19761.01), Gujarat (₹ 19264.61), and Punjab (₹ 18495.05), Bihar with ₹ 10073.01 was estimated at minimum level whereas it was estimated as ₹ 11803.98 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 ₹ 16988.10, ₹ 26209.63, ₹ 30197.85, and ₹ 25988.31 respectively. In small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim & Tripura, the per capita total receipts was estimated ₹ 61985.27, ₹ 32007.31, ₹ 36305.53, ₹ 51099.42, ₹ 49124.70, ₹ 108025.83 and ₹ 28936.82 respectively.

The Statewise details of revenue receipts, capital receipts & per capita total receipt during 2014-15 (B.E.) are given in table 2.15.

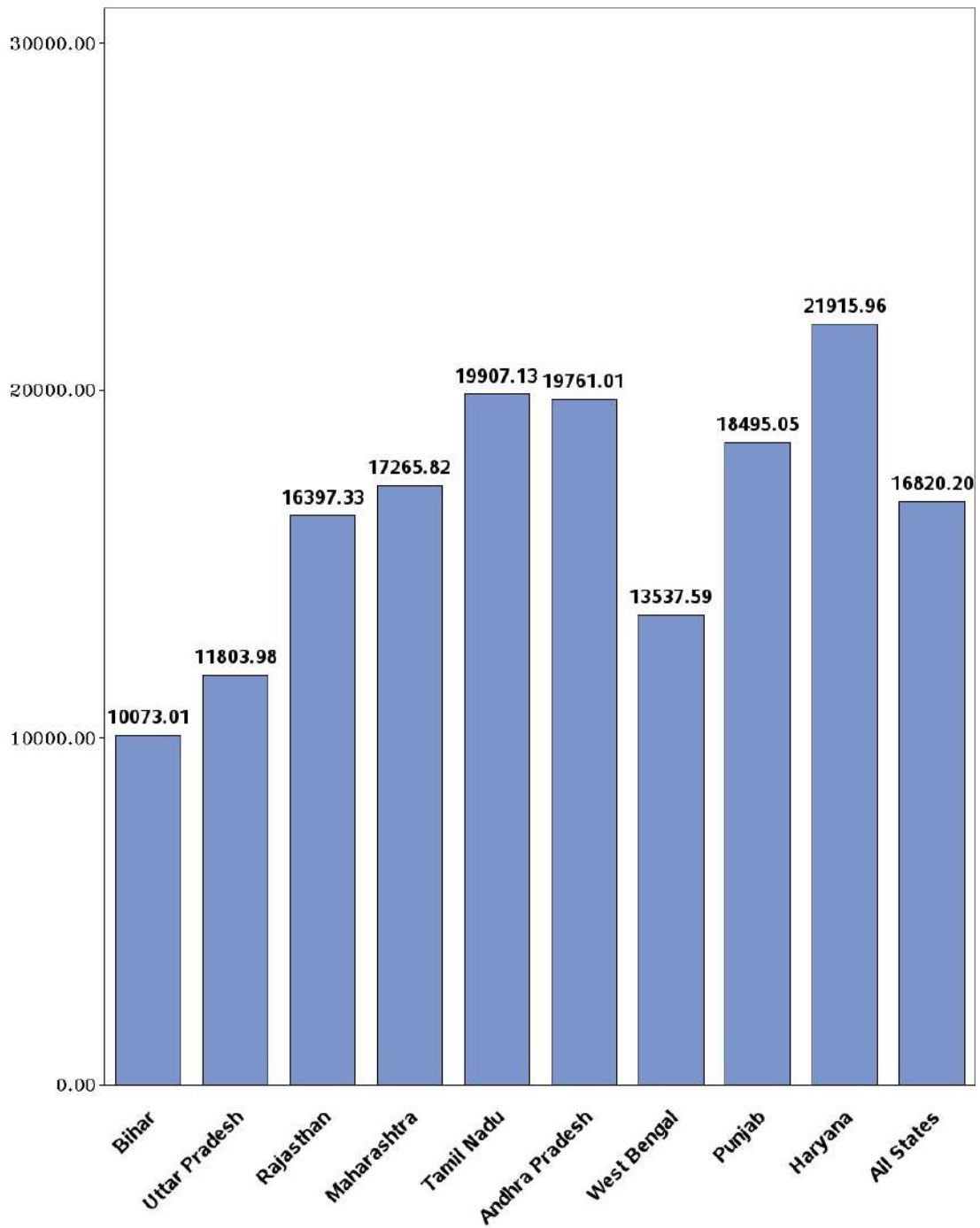
Graphic presentation of per capita total receipts of selected States has also been given along with table.

**Table 2.15**  
**Per Capita Total Receipts (Rev. + Capital) of States during 2014-2015 (B.E.)**

Sr. No.	State Name	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	92078.22	11667.06	103745.28	19761.01
2	Bihar	101939.46	11180.42	113119.88	10073.01
3	Chhattisgarh	48654.30	5506.24	54160.54	19766.62
4	Goa	8090.08	1022.53	9112.61	60750.73
5	Gujarat	103053.40	20625.38	123678.78	19264.61
6	Haryana	47690.14	11482.96	59173.10	21915.96
7	Jharkhand	43443.75	4967.65	48411.40	13675.54
8	Karnataka	111038.62	18449.55	129488.17	20138.13
9	Kerala	64842.34	13895.06	78737.40	23158.06
10	Madhya Pradesh	103493.16	10898.33	114391.49	14760.19
11	Maharashtra	180320.14	23071.23	203391.37	17265.82
12	Odisha	67146.96	7880.52	75027.48	17090.54
13	Punjab	44893.68	8741.96	53635.64	18495.05
14	Rajasthan	106124.67	14231.70	120356.37	16397.33
15	Tamil Nadu	127389.84	23705.30	151095.14	19907.13
16	Telangana	80090.33	12763.41	92853.74	26304.18
17	Uttar Pradesh	226418.78	24770.02	251188.80	11803.98
18	West Bengal	105978.22	23441.15	129419.37	13537.59
	<b>Sub Total-I</b>	<b>1662686.09</b>	<b>248300.47</b>	<b>1910986.56</b>	<b>16197.55</b>
<b>Special Category</b>					
19	Arunachal Pradesh	8777.48	520.31	9297.79	61985.27
20	Assam	52696.81	3194.05	55890.86	16988.10
21	Himachal Pradesh	16522.14	2348.79	18870.93	26209.63
22	Jammu & Kashmir	39220.25	1546.85	40767.10	30197.85
23	Manipur	8826.42	455.70	9282.12	32007.31
24	Meghalaya	11127.60	490.17	11617.77	36305.53
25	Mizoram	5879.47	252.46	6131.93	51099.42
26	Nagaland	9537.98	286.96	9824.94	49124.70
27	Sikkim	6113.31	368.24	6481.55	108025.83
28	Tripura	10794.81	490.55	11285.36	28936.82
29	Uttarakhand	24474.46	3592.91	28067.37	25988.31
	<b>Sub Total-II</b>	<b>193970.73</b>	<b>13546.99</b>	<b>207517.72</b>	<b>26037.36</b>
	<b>Total (I+II)</b>	<b>1856656.82</b>	<b>261847.46</b>	<b>2118504.28</b>	<b>16820.20</b>

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

**Per Capita total Receipts of Selected States  
during 2014-15 (B.E.) (in ₹)**



## CHAPTER- III

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

#### 3.1 2012-13 (Accounts)

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

In the non-special category States, developmental revenue expenditure as percentage to total revenue expenditure during 2012-13 (Accounts) was maximum in Chhattisgarh (72.18%) followed by Goa (69.30%), Haryana (68.48%), Karnataka (68.28%), Andhra Pradesh (67.65%), Rajasthan (67.29%). and Odisha(65.83%), The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (49.89%) whereas it was 51.55% in Punjab and in all the remaining non special category States it was more than 53 percent.

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

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 54.54 %, 59.04%, 57.69 % and 57.95 % respectively. In small States, it ranged from 53% to 71% .

### Per Capita Developmental Revenue Expenditure

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

The per capita developmental revenue expenditure was maximum in Goa (₹ 28005.07) followed by Haryana (₹ 9989.69), Karnataka (₹ 8335.04), Andhra Pradesh (₹ 8079.10), Kerala (₹ 7942.24) and Maharashtra (₹ 7838.13). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 3334.95 whereas it was ₹ 3637.31 in Uttar Pradesh. In the remaining non special category States, it was more than ₹ 4300.

##### 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 ₹ 4981.96, ₹ 13641.27, ₹ 11147.14 and ₹ 7779.30 respectively. In small States, it was maximum in Mizoram (₹ 28076.00) and minimum in Tripura (₹ 7937.30).

The State wise details of percentage and per capita developmental revenue expenditure during 2012-13 (Accounts) are given in table 3.1.



**Table 3.1**  
**Development Revenue Expenditure as percentage to total Revenue Expenditure &**  
**Per Capita Development Revenue Expenditure of States during 2012-2013 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Others	Total Rev. Expenditure	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	69480.24	33063.70	158.45	102702.39	67.65	8079.10
2	Bihar	35817.32	18645.11	3.71	54466.14	65.76	3334.95
3	Chhattisgarh	19468.08	6649.31	854.45	26971.84	72.18	7402.31
4	Goa	4200.76	1860.58	0.00	6061.34	69.30	28005.07
5	Gujarat	45367.94	24128.27	162.28	69658.49	65.13	7317.41
6	Haryana	26073.09	11896.75	101.89	38071.73	68.48	9989.69
7	Jharkhand	14730.57	8667.25	0.00	23397.82	62.96	4332.52
8	Karnataka	52093.99	20180.84	4018.42	76293.25	68.28	8335.04
9	Kerala	26685.92	22786.61	4016.22	53488.75	49.89	7942.24
10	Madhya Pradesh	41198.82	17705.14	4064.57	62968.53	65.43	5522.63
11	Maharashtra	89589.79	47665.67	1480.52	138735.98	64.58	7838.13
12	Odisha	25172.80	12423.26	641.49	38237.55	65.83	5881.50
13	Punjab	20342.06	18572.15	543.73	39457.94	51.55	7213.50
14	Rajasthan	42700.96	20495.80	265.03	63461.79	67.29	6039.74
15	Tamil Nadu	56251.24	31652.12	9164.08	97067.44	57.95	7632.46
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	74637.67	59906.72	6179.24	140723.63	53.04	3637.31
18	West Bengal	46254.51	35325.09	531.28	82110.88	56.33	4968.26
	<b>Sub Total-I</b>	<b>690065.76</b>	<b>391624.37</b>	<b>32185.36</b>	<b>1113875.49</b>	<b>61.95</b>	<b>6042.61</b>
<b>Special Category</b>							
19	Arunachal Pradesh	3362.78	1423.46	0.00	4786.24	70.26	24019.86
20	Assam	15892.45	10534.14	2710.32	29136.91	54.54	4981.96
21	Himachal Pradesh	9548.89	6618.19	7.18	16174.26	59.04	13641.27
22	Jammu & Kashmir	14491.28	10625.94	0.00	25117.22	57.69	11147.14
23	Manipur	2841.48	2281.83	193.22	5316.53	53.45	10148.14
24	Meghalaya	3425.74	1573.80	0.00	4999.54	68.52	11050.77
25	Mizoram	3088.36	1420.56	0.00	4508.92	68.49	28076.00
26	Nagaland	3063.59	2537.80	0.00	5601.39	54.69	15317.95
27	Sikkim	1603.57	1385.84	22.94	3012.35	53.23	26726.17
28	Tripura	2936.80	2167.48	108.60	5212.88	56.34	7937.30
29	Uttarakhand	8090.47	5372.88	496.87	13960.22	57.95	7779.30
	<b>Sub Total-II</b>	<b>68345.41</b>	<b>45941.92</b>	<b>3539.13</b>	<b>117826.46</b>	<b>58.01</b>	<b>8876.03</b>
	<b>Total (I+II)</b>	<b>758411.17</b>	<b>437566.29</b>	<b>35724.49</b>	<b>1231701.95</b>	<b>61.57</b>	<b>6221.58</b>

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

### **3.2 2013-14 (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 2013-14 (R.E.) was maximum in Chhattisgarh (75.62%) followed by Goa (71.48%), Rajasthan (69.74%), Haryana (68.23%), Andhra Pradesh (68.02%), and Karnataka (67.82%) The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (49.27%) whereas it was 53.68% 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 62.39%, 60.17 %, 55.00 % and 61.83 % respectively. In small States, it ranged from 55 % to 77% except Sikkim (53.23 %).

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

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

The per capita developmental revenue expenditure was maximum in Goa (₹33795.73) followed by Haryana (₹ 12164.35), Chhattisgarh (₹10321.13), Karnataka (₹ 10076.87), Andhra Pradesh (₹ 9921.23), Tamil Nadu (₹ 9228.88) and Maharashtra (₹ 8961.28). The per capita developmental revenue expenditure was minimum in Uttar Pradesh with ₹ 4410.84 whereas it was ₹ 4882.78 in Bihar. In the remaining non special category States, it was more than ₹ 5600.

#### **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 ₹ 7939.40, ₹ 15654.34, ₹ 11322.95 and ₹ 11083.23 respectively. In small States, it was maximum in Mizoram (₹ 41227.36) & minimum in Tripura (₹ 11371.29).

The State wise details of percentage and per capita developmental revenue expenditure during 2013-14 (R.E.) are given in table 3.2.

**Table 3.2**  
**Development Revenue Expenditure as percentage to total Revenue Expenditure &**  
**Per Capita Development Revenue Expenditure of States during 2013-2014 (R.E.)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Others	Total Rev. Expenditure	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	86215.48	40230.55	303.38	126749.41	68.02	9921.23
2	Bihar	53612.92	25676.63	4.12	79293.67	67.61	4882.78
3	Chhattisgarh	27763.83	7981.36	970.39	36715.58	75.62	10321.13
4	Goa	5069.36	2022.85	0.00	7092.21	71.48	33795.73
5	Gujarat	49353.47	25900.64	327.39	75581.50	65.30	7821.47
6	Haryana	32235.54	14717.72	295.60	47248.86	68.23	12164.35
7	Jharkhand	19890.11	9759.56	0.05	29649.72	67.08	5732.02
8	Karnataka	63887.33	23988.05	6330.44	94205.82	67.82	10076.87
9	Kerala	30143.67	25695.77	5335.76	61175.20	49.27	8918.25
10	Madhya Pradesh	48573.14	20809.53	4240.66	73623.33	65.98	6391.20
11	Maharashtra	103950.83	55171.42	2304.72	161426.97	64.39	8961.28
12	Odisha	33465.91	17483.60	909.15	51858.66	64.53	7728.85
13	Punjab	24217.09	20093.57	798.97	45109.63	53.68	8467.51
14	Rajasthan	55643.42	23878.05	264.62	79786.09	69.74	7728.25
15	Tamil Nadu	69032.00	37392.44	10139.76	116564.20	59.22	9228.88
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	92142.50	64697.36	9777.74	166617.60	55.30	4410.84
18	West Bengal	52902.88	39681.97	618.82	93203.67	56.76	5604.12
	<b>Sub Total-I</b>	<b>848099.48</b>	<b>455181.07</b>	<b>42621.57</b>	<b>1345902.12</b>	<b>63.01</b>	<b>7307.42</b>
<b>Special Category</b>							
19	Arunachal Pradesh	4464.61	1859.43	0.00	6324.04	70.60	29764.07
20	Assam	25723.65	11139.02	4365.23	41227.90	62.39	7939.40
21	Himachal Pradesh	11114.58	7348.94	9.09	18472.61	60.17	15654.34
22	Jammu & Kashmir	14946.29	12228.37	0.00	27174.66	55.00	11322.95
23	Manipur	3695.95	2541.56	361.97	6599.48	56.00	13199.82
24	Meghalaya	5623.69	1709.58	0.00	7333.27	76.69	17574.03
25	Mizoram	4535.01	1610.02	0.00	6145.03	73.80	41227.36
26	Nagaland	3510.64	2799.42	0.00	6310.06	55.64	17553.20
27	Sikkim	2146.02	1830.50	55.11	4031.63	53.23	35767.00
28	Tripura	4321.09	2671.93	147.03	7140.05	60.52	11371.29
29	Uttarakhand	11748.22	6409.14	843.68	19001.04	61.83	11083.23
	<b>Sub Total-II</b>	<b>91829.75</b>	<b>52147.91</b>	<b>5782.11</b>	<b>149759.77</b>	<b>61.32</b>	<b>11727.94</b>
	<b>Total (I+II)</b>	<b>939929.23</b>	<b>507328.98</b>	<b>48403.68</b>	<b>1495661.89</b>	<b>62.84</b>	<b>7586.80</b>

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

### **3.3 2014-15 (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 2014-15 (B.E.) was estimated to be maximum in Chhattisgarh (79.39%) followed by Rajasthan (74.41%),Telangana (72.89%), Goa (71.75%), Madhya Pradesh (70.58%), Jharkhand (70.58%), and Bihar (69.31%). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (49.58%) whereas it was 53.81 % in Punjab and in all the remaining non-special category States, it was more than 56 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 64.98%, 59.27%, 56.19 % and 62.32% respectively. In small States, it ranged from 59 % to 80% except Sikkim (57.87 %).

### **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 (₹ 38741.07) followed by Telangana (₹ 16474.38), Chhattisgarh (₹ 13383.36), Haryana (₹ 13285.04), Andhra Pradesh (₹ 12881.89) and Karnataka (₹ 11588.73). The per capita developmental revenue expenditure was estimated to be minimum in Uttar Pradesh with ₹ 5266.04 whereas it was estimated as ₹ 5663.92 in Bihar. In the remaining non special category States, it was more than ₹ 6400

#### **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 ₹ 9605.36, ₹ 16286.64, ₹ 13510.64 and ₹ 13728.36 respectively. In small States, it was estimated to be maximum in Sikkim (₹ 46670.67) and minimum in Tripura (₹ 13210.67).

The State wise details of percentage and per capita developmental revenue expenditure during 2014-15 (B.E.) are given in table 3.3.

**Table 3.3**  
**Development Revenue Expenditure as percentage to total Revenue Expenditure &**  
**Per Capita Development Revenue Expenditure of States during 2014-2015 (B.E.)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Others	Total Rev. Expenditure	Dev. Rev. Expd. as % of Total Rev. Expd.	Per Capita Dev. Rev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	67629.90	30415.79	96.13	98141.82	68.91	12881.89
2	Bihar	63605.87	28155.44	4.12	91765.43	69.31	5663.92
3	Chhattisgarh	36670.42	8539.66	980.70	46190.78	79.39	13383.36
4	Goa	5811.16	2288.31	0.00	8099.47	71.75	38741.07
5	Gujarat	62242.84	33779.43	194.31	96216.58	64.69	9695.15
6	Haryana	35869.62	16639.35	193.74	52702.71	68.06	13285.04
7	Jharkhand	27869.91	11617.87	0.15	39487.93	70.58	7872.86
8	Karnataka	74515.55	29570.19	6671.60	110757.34	67.28	11588.73
9	Kerala	35682.55	30054.34	6237.15	71974.04	49.58	10494.87
10	Madhya Pradesh	69888.70	24243.56	4881.55	99013.81	70.58	9017.90
11	Maharashtra	119832.49	62468.69	2121.45	184422.63	64.98	10172.54
12	Odisha	43527.08	18532.40	821.94	62881.42	69.22	9915.05
13	Punjab	26443.58	22014.87	687.87	49146.32	53.81	9118.48
14	Rajasthan	78418.14	26888.51	80.54	105387.19	74.41	10683.67
15	Tamil Nadu	73008.35	42104.30	11987.82	127100.47	57.44	9619.02
16	Telangana	58154.57	21530.30	104.44	79789.31	72.89	16474.38
17	Uttar Pradesh	112061.33	74325.18	11038.37	197424.88	56.76	5266.04
18	West Bengal	61247.92	44039.51	690.78	105978.21	57.79	6406.69
	<b>Sub Total-I</b>	<b>1052479.98</b>	<b>527207.70</b>	<b>46792.66</b>	<b>1626480.34</b>	<b>64.71</b>	<b>8920.83</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5581.22	1598.09	0.00	7179.31	77.74	37208.13
20	Assam	31601.62	12249.17	4780.52	48631.31	64.98	9605.36
21	Himachal Pradesh	11726.38	8053.75	3.47	19783.60	59.27	16286.64
22	Jammu & Kashmir	18239.37	14221.71	0.00	32461.08	56.19	13510.64
23	Manipur	4535.95	2710.45	381.22	7627.62	59.47	15641.21
24	Meghalaya	7911.41	1991.36	0.00	9902.77	79.89	24723.16
25	Mizoram	4026.40	1738.00	0.00	5764.40	69.85	33553.33
26	Nagaland	4922.50	2988.90	0.00	7911.40	62.22	24612.50
27	Sikkim	2800.24	1973.99	64.73	4838.96	57.87	46670.67
28	Tripura	5152.16	2800.49	164.82	8117.47	63.47	13210.67
29	Uttarakhand	14826.63	8157.61	807.79	23792.03	62.32	13728.36
	<b>Sub Total-II</b>	<b>111323.88</b>	<b>58483.52</b>	<b>6202.55</b>	<b>176009.95</b>	<b>63.25</b>	<b>13967.86</b>
	<b>Total (I+II)</b>	<b>1163803.86</b>	<b>585691.22</b>	<b>52995.21</b>	<b>1802490.29</b>	<b>64.57</b>	<b>9240.21</b>

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

### **3.4 2012- 13 (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 2012-13 (Accounts ) was maximum in Madhya Pradesh (98.79%) followed by Andhra Pradesh (98.58%), Chhattisgarh (98.16%), Rajasthan (98.09%), Kerala (97.27%), Tamil Nadu (97.12%), and West Bengal ( 97.06%). The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (85.47%) succeeded by Punjab (89.86%), Odisha (93.69%), Bihar ( 93.78%) Haryana (94.29%) and Uttar Pradesh (94.31%). In the remaining Non Special category States, it was more than 94.50%.

#### **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 96.65%, 96.82 %, 88.03 % and 96.60 % respectively In the small special category States, it ranged from 83 % to 93 % .

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

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

The per capita developmental capital expenditure was maximum in Goa (₹ 5390.87) followed by Gujarat (₹ 3441.71), Karnataka (₹ 2555.78), Tamil Nadu (₹ 2548.29), Chhattisgarh (₹ 2540.97) and Haryana (₹ 2270.09). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 584.99 whereas it was ₹ 673.39 in Punjab.

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

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita developmental capital expenditure was ₹ 932.55, ₹ 3351.77, ₹ 3600.68 and ₹ 3543.12 respectively. In small States, it ranged from ₹ 2842.13 in Meghalaya to ₹ 12735.83 in Sikkim .

The State wise details of percentage and per capita developmental capital expenditure during 2012-13 (Accounts) are given in table 3.4.

**Table 3.4**  
**Development Capital Expenditure as percentage to Total Capital Expenditure &**  
**Per Capita Development Capital Expenditure of States during 2012-2013 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Total Capital Expenditure	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>						
1	Andhra Pradesh	18790.25	271.44	19061.69	98.58	2184.91
2	Bihar	10944.00	726.47	11670.47	93.78	1018.99
3	Chhattisgarh	6682.75	125.37	6808.12	98.16	2540.97
4	Goa	808.63	137.42	946.05	85.47	5390.87
5	Gujarat	21338.59	770.19	22108.78	96.52	3441.71
6	Haryana	5924.94	358.88	6283.82	94.29	2270.09
7	Jharkhand	4640.38	178.55	4818.93	96.29	1364.82
8	Karnataka	15973.60	607.24	16580.84	96.34	2555.78
9	Kerala	5583.03	156.41	5739.44	97.27	1661.62
10	Madhya Pradesh	16740.26	204.89	16945.15	98.79	2244.00
11	Maharashtra	17869.11	944.81	18813.92	94.98	1563.35
12	Odisha	5469.82	368.39	5838.21	93.69	1278.00
13	Punjab	1898.96	214.39	2113.35	89.86	673.39
14	Rajasthan	12845.85	249.57	13095.42	98.09	1816.95
15	Tamil Nadu	18780.87	555.95	19336.82	97.12	2548.29
16	Telangana	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	23424.53	1413.00	24837.53	94.31	1141.55
18	West Bengal	5446.28	165.05	5611.33	97.06	584.99
	<b>Sub Total-I</b>	<b>193161.85</b>	<b>7448.02</b>	<b>200609.87</b>	<b>96.29</b>	<b>1691.43</b>
<b>Special Category</b>						
19	Arunachal Pradesh	1122.84	86.85	1209.69	92.82	8020.29
20	Assam	2974.85	103.07	3077.92	96.65	932.55
21	Himachal Pradesh	2346.24	77.14	2423.38	96.82	3351.77
22	Jammu & Kashmir	4680.89	636.55	5317.44	88.03	3600.68
23	Manipur	1276.79	228.07	1504.86	84.84	4559.96
24	Meghalaya	881.06	74.30	955.36	92.22	2842.13
25	Mizoram	591.64	46.16	637.80	92.76	5378.55
26	Nagaland	1046.14	211.20	1257.34	83.20	5230.70
27	Sikkim	764.15	83.31	847.46	90.17	12735.83
28	Tripura	1314.04	188.09	1502.13	87.48	3551.46
29	Uttarakhand	3684.84	129.83	3814.67	96.60	3543.12
	<b>Sub Total-II</b>	<b>20683.48</b>	<b>1864.57</b>	<b>22548.05</b>	<b>91.73</b>	<b>2686.17</b>
	<b>Total (I+II)</b>	<b>213845.33</b>	<b>9312.59</b>	<b>223157.92</b>	<b>95.83</b>	<b>1754.27</b>

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

### **3.5 2013-14 (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 2013-14 (R.E.) was maximum in Madhya Pradesh (97.70%) followed by Kerala (97.59%), Rajasthan (97.57%), Andhra Pradesh (97.39%), Jharkhand (96.94%), and Karnataka (96.57%). The percentage of developmental capital expenditure to total capital expenditure was minimum in Goa (82.32%) succeeded by Bihar (86.66%), Uttar Pradesh (88.03%), Punjab (90.03%), Tamil Nadu (90.38%) and Haryana (91.49%). 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 97.03%, 96.75%, 74.93 % and 95.88% respectively. In small States, it ranged from 74% to 93% except Arunachal Pradesh (65.98%).

## **Per Capita Developmental Capital Expenditure**

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

The per capita developmental capital expenditure was maximum in Goa (₹ 9955.20) followed by Gujarat (₹ 3950.36), Andhra Pradesh (₹2910.73), Karnataka (₹ 2771.57), Chhattisgarh (₹ 2748.36), Tamil Nadu (₹ 2738.29), Madhya Pradesh (₹ 2392.50), Rajasthan (₹ 2187.53), and Haryana. (₹ 2174.95). Where it was ₹ 2046.64 in Kerala. The per capita developmental capital expenditure was minimum in West Bengal with ₹ 1026.94 succeeded by ₹ 1341.48 in Uttar Pradesh and ₹ 1388.40 in Punjab.

#### **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 ₹ 3135.07, ₹ 3479.03, ₹ 4094.95 and ₹ 4959.23 respectively. In small States, it was maximum in Sikkim (₹ 20000.83) and minimum in Tripura (₹ 4815.79).

The State wise details of percentage and per capita developmental capital expenditure during 2013-14 (R.E.) are given in table 3.5.



**Table 3.5**  
**Development Capital Expenditure as percentage to Total Capital Expenditure &**  
**Per Capita Development Capital Expenditure of States during 2013-2014 (R.E.)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Total Capital Expenditure	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>						
1	Andhra Pradesh	25294.21	678.37	25972.58	97.39	2910.73
2	Bihar	18147.11	2793.17	20940.28	86.66	1652.74
3	Chhattisgarh	7393.10	273.72	7666.82	96.43	2748.36
4	Goa	1493.28	320.76	1814.04	82.32	9955.20
5	Gujarat	24926.78	988.82	25915.60	96.18	3950.36
6	Haryana	5763.61	535.83	6299.44	91.49	2174.95
7	Jharkhand	6817.21	214.98	7032.19	96.94	1964.61
8	Karnataka	17571.77	624.04	18195.81	96.57	2771.57
9	Kerala	6917.66	170.99	7088.65	97.59	2046.64
10	Madhya Pradesh	18182.98	427.38	18610.36	97.70	2392.50
11	Maharashtra	22728.36	1694.25	24422.61	93.06	1959.34
12	Odisha	7644.99	469.83	8114.82	94.21	1765.59
13	Punjab	3970.83	439.60	4410.43	90.03	1388.40
14	Rajasthan	15750.25	391.71	16141.96	97.57	2187.53
15	Tamil Nadu	20482.38	2179.83	22662.21	90.38	2738.29
16	Telangana	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	28023.54	3808.98	31832.52	88.03	1341.48
18	West Bengal	9694.35	423.05	10117.40	95.82	1026.94
	<b>Sub Total-I</b>	<b>240802.41</b>	<b>16435.31</b>	<b>257237.72</b>	<b>93.61</b>	<b>2074.81</b>
<b>Special Category</b>						
19	Arunachal Pradesh	2185.72	1126.91	3312.63	65.98	14571.47
20	Assam	10157.64	310.47	10468.11	97.03	3135.07
21	Himachal Pradesh	2470.11	82.93	2553.04	96.75	3479.03
22	Jammu & Kashmir	5405.33	1808.26	7213.59	74.93	4094.95
23	Manipur	1554.97	254.16	1809.13	85.95	5553.46
24	Meghalaya	1660.03	142.61	1802.64	92.09	5187.59
25	Mizoram	929.13	94.77	1023.90	90.74	8446.64
26	Nagaland	1114.43	313.23	1427.66	78.06	5572.15
27	Sikkim	1200.05	205.20	1405.25	85.40	20000.83
28	Tripura	1830.00	301.51	2131.51	85.85	4815.79
29	Uttarakhand	5256.78	226.10	5482.88	95.88	4959.23
	<b>Sub Total-II</b>	<b>33764.19</b>	<b>4866.15</b>	<b>38630.34</b>	<b>87.40</b>	<b>4312.16</b>
	<b>Total (I+II)</b>	<b>274566.60</b>	<b>21301.46</b>	<b>295868.06</b>	<b>92.80</b>	<b>2216.21</b>

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

### **3.6 2014-15 (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 2014-15 (B.E.) was estimated to be maximum in Kerala (98.39%) followed by Madhya Pradesh (97.61%),Telangana (97.00%), Chhattisgarh (96.91%), and Andhra Pradesh (96.69%). The developmental capital expenditure as percentage to total capital expenditure was minimum in Goa (81.24%) succeeded by Tamil Nadu 88.00% and Bihar (89.29%). 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 92.76%, 96.84%, 76.30% and 96.30 % respectively. In small States, it ranged from 55 % to 92% except Arunachal Pradesh 18.58%.

## **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 (₹ 10003.20) followed by Talengana (₹ 4884.25), Gujarat (₹ 4418.53), Odisha (₹ 3114.09), Karnataka (₹ 3051.73), Tamil Nadu (₹ 3038.49) and Chhattisgarh (₹ 3013.02). Whereas it was ₹ 2306.00 in Haryana. The per capita developmental capital expenditure was estimated to be minimum in Andhra Pradesh with ₹ 1459.02 whereas it was ₹ 1573.26 in West Bengal and ₹ 1713.98 in Bihar.

#### **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 ₹ 2070.30, ₹ 3118.92, ₹ 5137.86 and ₹ 4283.64 respectively. In small States, it was maximum in Sikkim (₹ 23888.67) and minimum in Arunachal Pradesh (₹ 2660.27).

The State wise details of percentage and per capita developmental capital expenditure during 2014-15 (B.E.) are given in table 3.6.

**Table 3.6**  
**Development Capital Expenditure as percentage to Total Capital Expenditure &**  
**Per Capita Development Capital Expenditure of States during 2014-2015 (B.E.)**

(₹ in Crore)

Sr. No.	State Name	Developmental	Non-Developmental	Total Capital Expenditure	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>						
1	Andhra Pradesh	7659.88	262.41	7922.29	96.69	1459.02
2	Bihar	19248.05	2309.79	21557.84	89.29	1713.98
3	Chhattisgarh	8255.67	263.44	8519.11	96.91	3013.02
4	Goa	1500.48	346.58	1847.06	81.24	10003.20
5	Gujarat	28366.94	1424.40	29791.34	95.22	4418.53
6	Haryana	6226.19	522.32	6748.51	92.26	2306.00
7	Jharkhand	8460.54	462.93	8923.47	94.81	2389.98
8	Karnataka	19622.64	867.74	20490.38	95.77	3051.73
9	Kerala	7319.86	120.11	7439.97	98.39	2152.90
10	Madhya Pradesh	17595.44	431.74	18027.18	97.61	2270.38
11	Maharashtra	26345.77	1552.15	27897.92	94.44	2236.48
12	Odisha	13670.87	531.80	14202.67	96.26	3114.09
13	Punjab	5911.50	418.73	6330.23	93.39	2038.45
14	Rajasthan	20315.98	766.84	21082.82	96.36	2767.84
15	Tamil Nadu	23062.15	3145.80	26207.95	88.00	3038.49
16	Telangana	17241.42	532.88	17774.30	97.00	4884.25
17	Uttar Pradesh	53607.08	4288.75	57895.83	92.59	2519.13
18	West Bengal	15040.34	557.71	15598.05	96.42	1573.26
	<b>Sub Total-I</b>	<b>299450.80</b>	<b>18806.12</b>	<b>318256.92</b>	<b>94.09</b>	<b>2538.15</b>
<b>Special Category</b>						
19	Arunachal Pradesh	399.04	1748.86	2147.90	18.58	2660.27
20	Assam	7469.29	583.41	8052.70	92.76	2270.30
21	Himachal Pradesh	2245.62	73.18	2318.80	96.84	3118.92
22	Jammu & Kashmir	6936.11	2154.73	9090.84	76.30	5137.86
23	Manipur	1206.28	545.25	1751.53	68.87	4159.59
24	Meghalaya	1636.30	144.15	1780.45	91.90	5113.44
25	Mizoram	676.36	65.37	741.73	91.19	5636.33
26	Nagaland	1237.44	980.07	2217.51	55.80	6187.20
27	Sikkim	1433.32	211.03	1644.35	87.17	23888.67
28	Tripura	3131.54	741.31	3872.85	80.86	8029.59
29	Uttarakhand	4626.33	177.63	4803.96	96.30	4283.64
	<b>Sub Total-II</b>	<b>30997.63</b>	<b>7424.99</b>	<b>38422.62</b>	<b>80.68</b>	<b>3889.29</b>
	<b>Total (I+II)</b>	<b>330448.43</b>	<b>26231.11</b>	<b>356679.54</b>	<b>92.65</b>	<b>2623.65</b>

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

### **3.7 2012-13 (Accounts)**

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

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2012-13 (Accounts) was maximum in Chhattisgarh (77.42%), followed by Karnataka (73.29%), Gujarat (72.69%), Rajasthan ( 72.56%), Madhya Pradesh (72.50%), Andhra Pradesh (72.49%) and Haryana (72.14%). The developmental expenditure as percentage to total expenditure was minimum in Punjab (53.50%) followed by Kerala (54.48%) and West Bengal (58.94%).

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

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 58.57%, 63.96%, 62.99% and 66.25% respectively. In the small States, it ranged from 59% to 75%.

## **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 (₹ 33395.93) followed by Haryana (₹ 12259.78), Karnataka (₹ 10890.81), Gujarat (₹ 10759.12), Andhra Pradesh (₹ 10264.01) and Tamil Nadu (₹ 10180.75). The per capita developmental expenditure was minimum in Bihar with ₹ 4353.94 whereas it was ₹ 4778.86 in Uttar Pradesh and ₹ 5553.25 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 ₹ 5914.51, ₹ 16993.04, ₹ 14747.82 and ₹ 11322.41 respectively. In small States it was maximum in Sikkim (₹ 39462.00) and minimum in Tripura (₹ 11488.76).

The State wise details of percentage and per capita total developmental expenditure during 2012-13 (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.

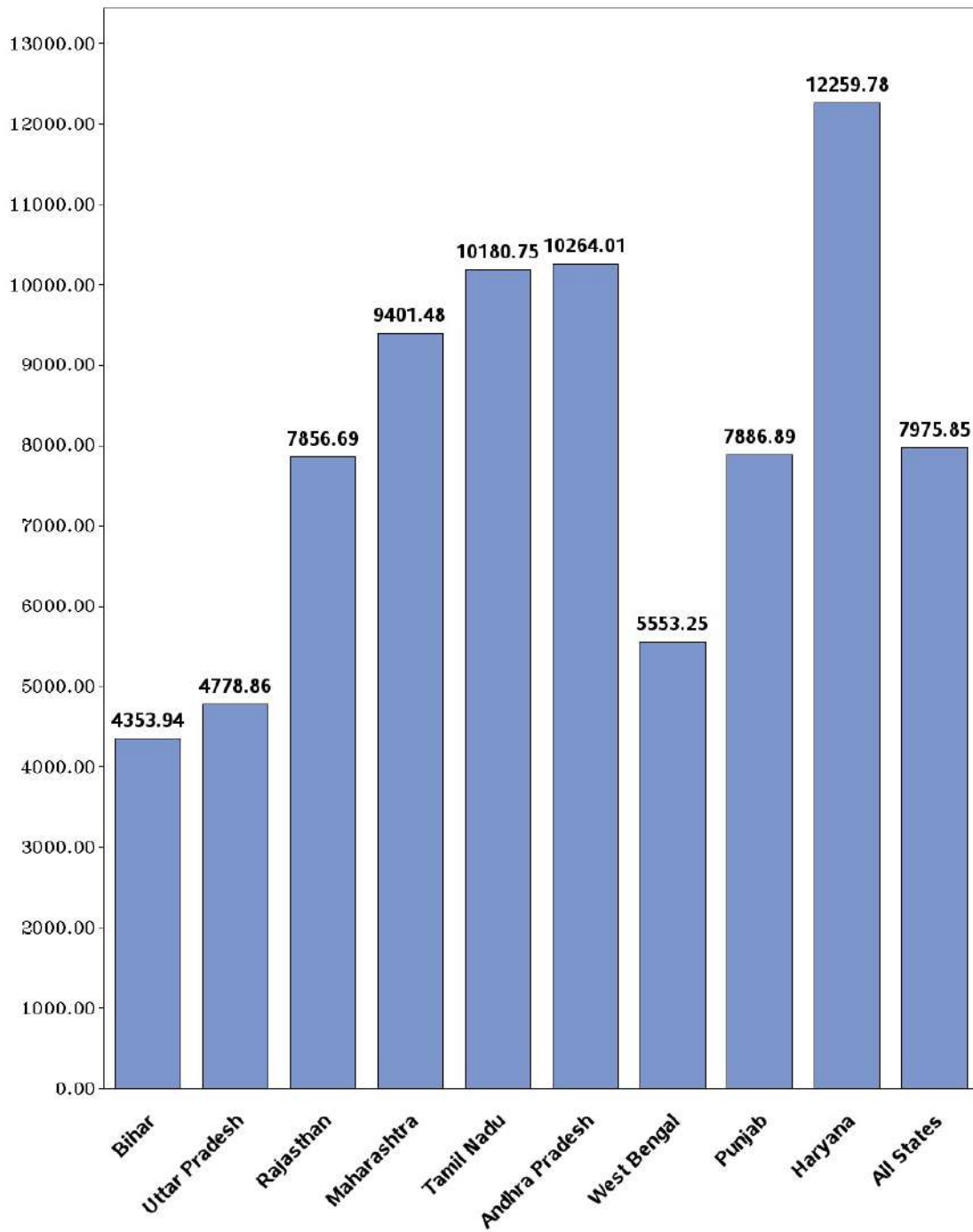
**Table 3.7**

**Total Developmental Expenditure as percentage to Total Expenditure & Per Capita Development Expenditure (Rev.+ Capital) of States during 2012-2013 (Accounts)**

(₹ in Crore)

Sr. No.	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expenditure (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	88270.49	33335.14	158.45	121764.08	72.49	10264.01
2	Bihar	46761.32	19371.58	3.71	66136.61	70.70	4353.94
3	Chhattisgarh	26150.83	6774.68	854.45	33779.96	77.42	9943.28
4	Goa	5009.39	1998.00	0.00	7007.39	71.49	33395.93
5	Gujarat	66706.53	24898.46	162.28	91767.27	72.69	10759.12
6	Haryana	31998.03	12255.63	101.89	44355.55	72.14	12259.78
7	Jharkhand	19370.95	8845.80	0.00	28216.75	68.65	5697.34
8	Karnataka	68067.59	20788.08	4018.42	92874.09	73.29	10890.81
9	Kerala	32268.95	22943.02	4016.22	59228.19	54.48	9603.85
10	Madhya Pradesh	57939.08	17910.03	4064.57	79913.68	72.50	7766.63
11	Maharashtra	107458.90	48610.48	1480.52	157549.90	68.21	9401.48
12	Odisha	30642.62	12791.65	641.49	44075.76	69.52	7159.49
13	Punjab	22241.02	18786.54	543.73	41571.29	53.50	7886.89
14	Rajasthan	55546.81	20745.37	265.03	76557.21	72.56	7856.69
15	Tamil Nadu	75032.11	32208.07	9164.08	116404.26	64.46	10180.75
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	98062.20	61319.72	6179.24	165561.16	59.23	4778.86
18	West Bengal	51700.79	35490.14	531.28	87722.21	58.94	5553.25
	<b>Sub Total-I</b>	<b>883227.61</b>	<b>399072.39</b>	<b>32185.36</b>	<b>1314485.36</b>	<b>67.19</b>	<b>7734.04</b>
<b>Special Category</b>							
19	Arunachal Pradesh	4485.62	1510.31		5995.93	74.81	32040.14
20	Assam	18867.30	10637.21	2710.32	32214.83	58.57	5914.51
21	Himachal Pradesh	11895.13	6695.33	7.18	18597.64	63.96	16993.04
22	Jammu & Kashmir	19172.17	11262.49	0.00	30434.66	62.99	14747.82
23	Manipur	4118.27	2509.90	193.22	6821.39	60.37	14708.11
24	Meghalaya	4306.80	1648.10	0.00	5954.90	72.32	13892.90
25	Mizoram	3680.00	1466.72	0.00	5146.72	71.50	33454.55
26	Nagaland	4109.73	2749.00	0.00	6858.73	59.92	20548.65
27	Sikkim	2367.72	1469.15	22.94	3859.81	61.34	39462.00
28	Tripura	4250.84	2355.57	108.60	6715.01	63.30	11488.76
29	Uttarakhand	11775.31	5502.71	496.87	17774.89	66.25	11322.41
	<b>Sub Total-II</b>	<b>89028.89</b>	<b>47806.49</b>	<b>3539.13</b>	<b>140374.51</b>	<b>63.42</b>	<b>11562.19</b>
	<b>Total (I+II)</b>	<b>972256.50</b>	<b>446878.88</b>	<b>35724.49</b>	<b>1454859.87</b>	<b>66.83</b>	<b>7975.85</b>

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



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

**2013-14 (R. E.)**

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

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2013-14 (R.E.) was maximum in Chhattisgarh (79.21%) followed by Rajasthan (74.42%), Goa(73.69%), Gujarat (73.18%), Andhra Pradesh(73.01%), Jharkhand(72.81%), Karnataka (72.47%), and Madhya Pradesh (72.38%). The developmental expenditure as percentage to total expenditure was minimum in Kerala (54.29%) followed by Punjab (56.92%) and Uttar Pradesh (60.55%).

### **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 69.41%, 64.61%, 59.18% and 69.45%. In the small States, it ranged from 59% to 80%.

## **Per Capita Developmental Expenditure**

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

In the non special category States, the per capita developmental expenditure was maximum in Goa (₹ 43750.93) followed by Haryana (₹ 14339.30), Chhattisgarh (₹ 13069.49), Karnataka (₹ 12848.44), Andhra Pradesh (₹ 12831.96) and Tamil Nadu (₹ 11967.16). The per capita developmental expenditure was minimum in Uttar Pradesh with ₹ 5752.32 whereas it was ₹ 6535.52 in Bihar and ₹ 6631.06 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 ₹ 11074.47, ₹ 19133.37, ₹ 15417.89 and ₹ 16042.45 respectively. In small States, it was maximum in Sikkim (₹ 55767.83) and minimum in Tripura (₹ 16187.08).

The State wise details of percentage and per capita total developmental expenditure during 2013-14 (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**

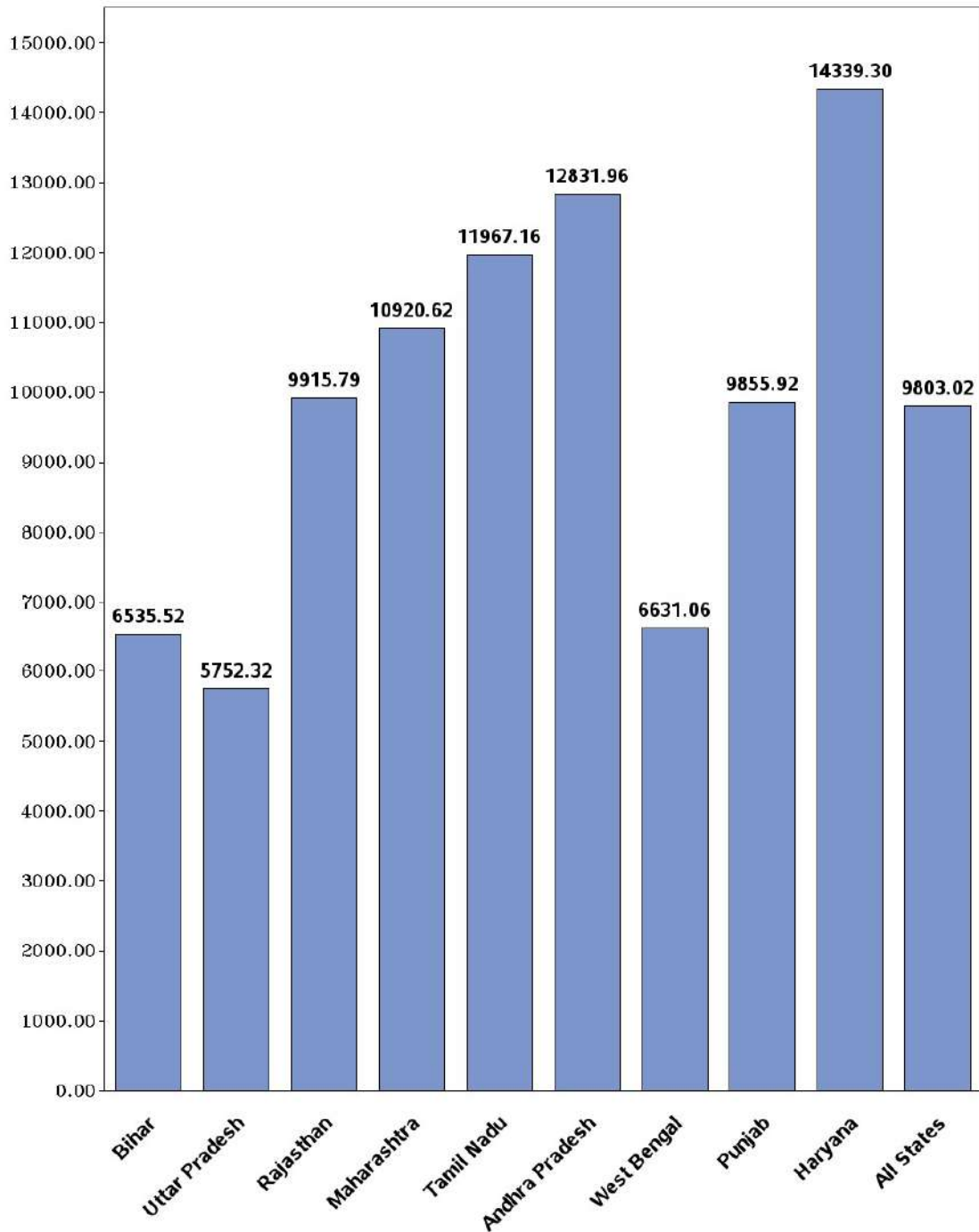
**Total Developmental Expenditure as percentage to Total Expenditure & Per Capita  
Development Expenditure (Rev.+ Capital) of States during 2013-2014 (R.E.)**

(₹ in Crore)

Sr. No.	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expenditure (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	111509.69	40908.92	303.38	152721.99	73.01	12831.96
2	Bihar	71760.03	28469.80	4.12	100233.95	71.59	6535.52
3	Chhattisgarh	35156.93	8255.08	970.39	44382.40	79.21	13069.49
4	Goa	6562.64	2343.61	0.00	8906.25	73.69	43750.93
5	Gujarat	74280.25	26889.46	327.39	101497.10	73.18	11771.83
6	Haryana	37999.15	15253.55	295.60	53548.30	70.96	14339.30
7	Jharkhand	26707.32	9974.54	0.05	36681.91	72.81	7696.63
8	Karnataka	81459.10	24612.09	6330.44	112401.63	72.47	12848.44
9	Kerala	37061.33	25866.76	5335.76	68263.85	54.29	10964.89
10	Madhya Pradesh	66756.12	21236.91	4240.66	92233.69	72.38	8783.70
11	Maharashtra	126679.19	56865.67	2304.72	185849.58	68.16	10920.62
12	Odisha	41110.90	17953.43	909.15	59973.48	68.55	9494.43
13	Punjab	28187.92	20533.17	798.97	49520.06	56.92	9855.92
14	Rajasthan	71393.67	24269.76	264.62	95928.05	74.42	9915.79
15	Tamil Nadu	89514.38	39572.27	10139.76	139226.41	64.29	11967.16
16	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
17	Uttar Pradesh	120166.04	68506.34	9777.74	198450.12	60.55	5752.32
18	West Bengal	62597.23	40105.02	618.82	103321.07	60.59	6631.06
	<b>Sub Total-I</b>	<b>1088901.89</b>	<b>471616.38</b>	<b>42621.57</b>	<b>1603139.84</b>	<b>67.92</b>	<b>9382.23</b>
<b>Special Category</b>							
19	Arunachal Pradesh	6650.33	2986.34		9636.67	69.01	44335.53
20	Assam	35881.29	11449.49	4365.23	51696.01	69.41	11074.47
21	Himachal Pradesh	13584.69	7431.87	9.09	21025.65	64.61	19133.37
22	Jammu & Kashmir	20351.62	14036.63	0.00	34388.25	59.18	15417.89
23	Manipur	5250.92	2795.72	361.97	8408.61	62.45	18753.29
24	Meghalaya	7283.72	1852.19	0.00	9135.91	79.73	22761.63
25	Mizoram	5464.14	1704.79	0.00	7168.93	76.22	49674.00
26	Nagaland	4625.07	3112.65	0.00	7737.72	59.77	23125.35
27	Sikkim	3346.07	2035.70	55.11	5436.88	61.54	55767.83
28	Tripura	6151.09	2973.44	147.03	9271.56	66.34	16187.08
29	Uttarakhand	17005.00	6635.24	843.68	24483.92	69.45	16042.45
	<b>Sub Total-II</b>	<b>125593.94</b>	<b>57014.06</b>	<b>5782.11</b>	<b>188390.11</b>	<b>66.67</b>	<b>16040.09</b>
	<b>Total (I+II)</b>	<b>1214495.83</b>	<b>528630.44</b>	<b>48403.68</b>	<b>1791529.95</b>	<b>67.79</b>	<b>9803.02</b>



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



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

### **3.9 2014-15 (B. E.)**

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

In the non-special category States, the developmental expenditure as percentage to total expenditure during 2014-15 (B.E.) was estimated to be maximum in Chhattisgarh (82.12%) followed by Rajasthan (78.07%), Telangana (77.28%), Jharkhand (75.05%), Madhya Pradesh (74.75%), Odisha (74.20%), Goa (73.51%) and Bihar (73.11%). The developmental expenditure as percentage to total expenditure was estimated to be minimum in Kerala (54.15%) succeeded by Punjab (58.32%) and West Bengal (62.75%).

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

In the major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 68.93%, 63.21%, 60.59% and 68.03% respectively. In small States, it was estimated to be ranged from 61% to 82% except Nagaland (60.82%).

### **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 (₹ 48744.27) followed by Telangana (₹ 21358.64), Chhattisgarh (₹ 16396.38), Haryana (₹ 15591.04), Karnataka (₹ 14640.47), Andhra Pradesh (₹ 14340.91), Gujarat (₹ 14113.67) and Rajasthan (₹ 13451.51). The per capita developmental expenditure was estimated to be minimum in Bihar with ₹ 7377.91, whereas it was estimated to be ₹ 7785.17 in Uttar Pradesh and ₹ 7979.94 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 ₹ 11875.66, ₹ 19405.56, ₹ 18648.50 and ₹ 18012.00 respectively. In small States, it was maximum in Sikkim (₹ 70559.33) and minimum in Manipur (₹ 19800.79).

The State wise details of percentage and per capita total developmental expenditure during 2014-15 (B.E.) are given in table 3.9.

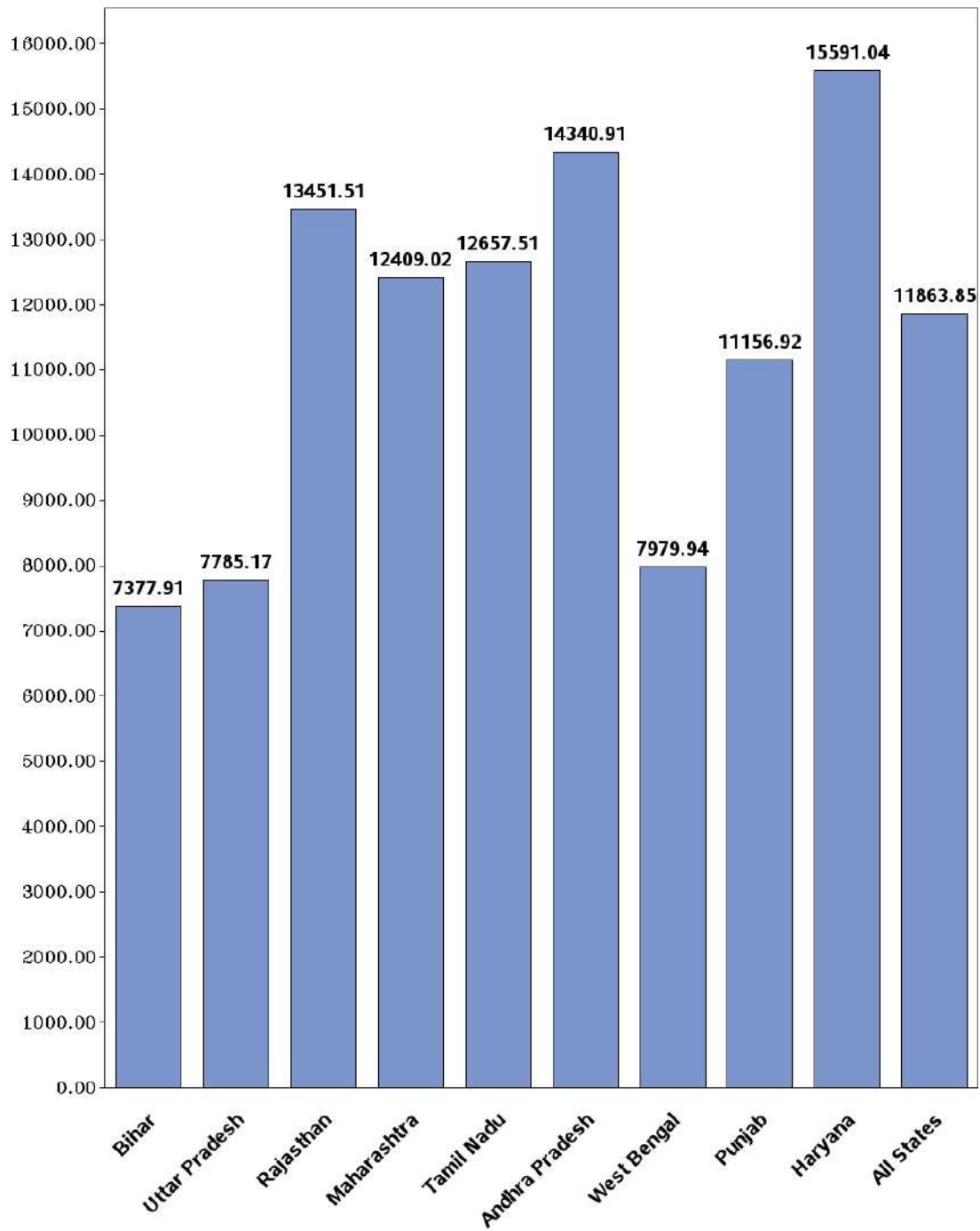
Graphic presentation of per capita total developmental expenditure of selected States has also been given along with table.

**Table 3.9**  
**Total Developmental Expenditure as percentage to Total Expenditure & Per Capita**  
**Development Expenditure (Rev.+ Capital) of States during 2014-2015 (B.E.)**

(₹ in Crore)

Sr. No.	State Name	Total Developmental Expd.	Total Non-Developmental Expd.	Others	Total Expenditure (3 to 5)	Total Dev. Expd. as % of Total Expd.	Per Capita Total Dev. Expd. (in ₹)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	75289.78	30678.20	96.13	106064.11	70.99	14340.91
2	Bihar	82853.92	30465.23	4.12	113323.27	73.11	7377.91
3	Chhattisgarh	44926.09	8803.10	980.70	54709.89	82.12	16396.38
4	Goa	7311.64	2634.89	0.00	9946.53	73.51	48744.27
5	Gujarat	90609.78	35203.83	194.31	126007.92	71.91	14113.67
6	Haryana	42095.81	17161.67	193.74	59451.22	70.81	15591.04
7	Jharkhand	36330.45	12080.80	0.15	48411.40	75.05	10262.84
8	Karnataka	94138.19	30437.93	6671.60	131247.72	71.73	14640.47
9	Kerala	43002.41	30174.45	6237.15	79414.01	54.15	12647.77
10	Madhya Pradesh	87484.14	24675.30	4881.55	117040.99	74.75	11288.28
11	Maharashtra	146178.26	64020.84	2121.45	212320.55	68.85	12409.02
12	Odisha	57197.95	19064.20	821.94	77084.09	74.20	13029.15
13	Punjab	32355.08	22433.60	687.87	55476.55	58.32	11156.92
14	Rajasthan	98734.12	27655.35	80.54	126470.01	78.07	13451.51
15	Tamil Nadu	96070.50	45250.10	11987.82	153308.42	62.66	12657.51
16	Telangana	75395.99	22063.18	104.44	97563.61	77.28	21358.64
17	Uttar Pradesh	165668.41	78613.93	11038.37	255320.71	64.89	7785.17
18	West Bengal	76288.26	44597.22	690.78	121576.26	62.75	7979.94
	<b>Sub Total-I</b>	<b>1351930.78</b>	<b>546013.82</b>	<b>46792.66</b>	<b>1944737.26</b>	<b>69.52</b>	<b>11458.98</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5980.26	3346.95	0.00	9327.21	64.12	39868.40
20	Assam	39070.91	12832.58	4780.52	56684.01	68.93	11875.66
21	Himachal Pradesh	13972.00	8126.93	3.47	22102.40	63.21	19405.56
22	Jammu & Kashmir	25175.48	16376.44	0.00	41551.92	60.59	18648.50
23	Manipur	5742.23	3255.70	381.22	9379.15	61.22	19800.79
24	Meghalaya	9547.71	2135.51	0.00	11683.22	81.72	29836.59
25	Mizoram	4702.76	1803.37	0.00	6506.13	72.28	39189.67
26	Nagaland	6159.94	3968.97	0.00	10128.91	60.82	30799.70
27	Sikkim	4233.56	2185.02	64.73	6483.31	65.30	70559.33
28	Tripura	8283.70	3541.80	164.82	11990.32	69.09	21240.26
29	Uttarakhand	19452.96	8335.24	807.79	28595.99	68.03	18012.00
	<b>Sub Total-II</b>	<b>142321.51</b>	<b>65908.51</b>	<b>6202.55</b>	<b>214432.57</b>	<b>66.37</b>	<b>17857.15</b>
	<b>Total (I+II)</b>	<b>1494252.29</b>	<b>611922.33</b>	<b>52995.21</b>	<b>2159169.83</b>	<b>69.20</b>	<b>11863.85</b>

**Per Capita total Developmental Expenditure of Selected States during 2014-15 (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 50.90%, 52.86%, 54.17%, 55.68%, 53.82% and 48.29% during 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (R.E.) and 2014-15 (B.E.) respectively whereas in Haryana State, it was 62.97%, 65.68%, 66.76%, 70.05%, 63.86% and 63.69% during this period.

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

In the special category states, the percentage of States' Own Tax Revenue to total revenue receipts was 18.56%, 19.53%, 21.65%, 22.37%, 20.19% and 19.08% during 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (R.E.) and 2014-15 (B.E.) respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (R.E.) and 2014-15 (B.E.) are given in table 4.1

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

Sr. No.	State Name	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 (R.E.)	2014-2015 (B.E.)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	54.39	55.73	56.95	57.67	56.70	40.62
2	Bihar	22.77	22.16	24.58	27.29	26.91	25.17
3	Chhattisgarh	39.24	39.64	41.41	44.07	41.67	36.84
4	Goa	42.98	39.32	44.14	50.29	53.45	50.38
5	Gujarat	64.17	69.40	70.29	71.64	70.83	61.20
6	Haryana	62.97	65.68	66.76	70.05	63.86	63.69
7	Jharkhand	28.02	29.69	31.02	33.20	31.19	27.19
8	Karnataka	62.21	66.1	66.58	68.76	65.27	62.92
9	Kerala	67.50	70.09	67.66	68.14	64.66	65.49
10	Madhya Pradesh	41.73	41.31	43.09	43.42	42.15	37.67
11	Maharashtra	68.01	70.87	72.23	72.37	69.65	65.77
12	Odisha	33.99	33.64	33.38	34.22	31.79	29.58
13	Punjab	54.34	60.95	71.81	70.47	66.26	63.44
14	Rajasthan	46.39	45.20	44.51	45.59	44.58	38.31
15	Tamil Nadu	65.44	68.08	69.85	72.10	71.37	72.09
16	Telangana	0.00	0.00	0.00	0.00	0.00	44.17
17	Uttar Pradesh	35.14	37.20	40.20	39.82	40.12	35.77
18	West Bengal	45.77	44.70	42.44	48.04	48.19	42.85
	<b>Sub Total- I</b>	<b>50.9</b>	<b>52.86</b>	<b>54.17</b>	<b>55.68</b>	<b>53.82</b>	<b>48.29</b>
<b>Special Category</b>							
19	Arunachal Pradesh	4.04	3.96	5.78	5.49	6.58	6.23
20	Assam	25.08	25.78	27.82	26.88	22.06	21.53
21	Himachal Pradesh	24.88	28.66	28.25	29.66	29.09	32.31
22	Jammu & Kashmir	15.73	15.66	19.15	22.25	21.84	19.11
23	Manipur	5.06	4.92	6.51	4.88	6.13	7.03
24	Meghalaya	12.89	13.41	14.99	15.31	9.97	10.84
25	Mizoram	3.63	3.85	4.45	4.92	4.25	4.60
26	Nagaland	4.85	4.55	5.44	5.48	5.21	4.06
27	Sikkim	6.85	9.15	8.00	11.48	8.76	8.14
28	Tripura	9.38	12.04	13.25	14.25	14.82	11.84
29	Uttarakhand	37.52	37.95	41.02	40.73	35.47	32.78
	<b>Sub Total- II</b>	<b>18.56</b>	<b>19.53</b>	<b>21.65</b>	<b>22.37</b>	<b>20.19</b>	<b>19.08</b>
	<b>Total (I+II)</b>	<b>47.27</b>	<b>49.26</b>	<b>50.74</b>	<b>52.28</b>	<b>50.24</b>	<b>45.24</b>

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

In the non-special category States, the total developmental expenditure as percentage to total expenditure was 66.28%, 65.39%, 66.61%, 67.19%, 67.92 and 69.52% during 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (R.E) and 2014-15 (B.E.) respectively whereas in Haryana State, it was 74.04%, 70.64%, 71.88%, 72.14% ,70.96% and 70.81% during this period.

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

In the special category States, the total developmental expenditure as percentage to total expenditure was 63.88%, 64.61%, 64.01%, 63.42%, 66.67% and 66.37% during 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (R.E) and 2014-15 (B.E.) respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 (R.E) and 2014-15 (B.E.) are given in table 4.2

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**

Sr. No.	State Name	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 (R.E)	2014-2015 (B.E)
<b>Non-Special Category</b>							
1	Andhra Pradesh	72.56	70.89	72.17	72.49	73.01	70.99
2	Bihar	69.15	67.65	67.95	70.70	71.59	73.11
3	Chhattisgarh	76.58	73.74	76.27	77.42	79.21	82.12
4	Goa	70.81	71.73	72.46	71.49	73.69	73.51
5	Gujarat	69.76	70.05	69.92	72.69	73.18	71.91
6	Haryana	74.04	70.64	71.88	72.14	70.96	70.81
7	Jharkhand	69.20	71.40	67.15	68.65	72.81	75.05
8	Karnataka	74.06	74.68	73.91	73.29	72.47	71.73
9	Kerala	51.58	52.78	53.13	54.48	54.29	54.15
10	Madhya Pradesh	69.18	69.13	74.71	72.50	72.38	74.75
11	Maharashtra	69.82	68.52	68.58	68.21	68.16	68.85
12	Odisha	66.00	68.75	69.79	69.52	68.55	74.2
13	Punjab	45.52	44.95	48.94	53.5	56.92	58.32
14	Rajasthan	67.06	66.43	69.00	72.56	74.42	78.07
15	Tamil Nadu	64.60	62.81	65.19	64.46	64.29	62.66
16	Telangana	0.00	0.00	0.00	0.00	0.00	77.28
17	Uttar Pradesh	61.34	58.58	59.47	59.23	60.55	64.89
18	West Bengal	56.76	56.51	56.99	58.94	60.59	62.75
	<b>Sub Total- I</b>	<b>66.28</b>	<b>65.39</b>	<b>66.61</b>	<b>67.19</b>	<b>67.92</b>	<b>69.52</b>
<b>Special Category</b>							
19	Arunachal Pradesh	74.25	74.94	77.36	74.81	69.01	64.12
20	Assam	58.26	60.90	58.02	58.57	69.41	68.93
21	Himachal Pradesh	66.23	64.88	64.34	63.96	64.61	63.21
22	Jammu & Kashmir	64.90	66.53	64.68	62.99	59.18	60.59
23	Manipur	69.21	66.32	61.13	60.37	62.45	61.22
24	Meghalaya	68.42	70.43	72.91	72.32	79.73	81.72
25	Mizoram	69.93	70.70	70.80	71.50	76.22	72.28
26	Nagaland	58.13	61.23	58.32	59.92	59.77	60.82
27	Sikkim	51.64	50.95	58.67	61.34	61.54	65.30
28	Tripura	61.09	60.51	62.81	63.30	66.34	69.09
29	Uttarakhand	67.81	65.33	68.26	66.25	69.45	68.03
	<b>Sub Total- II</b>	<b>63.88</b>	<b>64.61</b>	<b>64.01</b>	<b>63.42</b>	<b>66.67</b>	<b>66.37</b>
	<b>Total (I+II)</b>	<b>66.03</b>	<b>65.31</b>	<b>66.35</b>	<b>66.83</b>	<b>67.79</b>	<b>69.20</b>