



GOVERNMENT OF HARYANA

ANALYSIS OF STATE FINANCES 2017-18 AND 2018-19

**ISSUED BY:
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2019**

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PREFACE

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

The present report provides some of the basic statistics relating to receipts and expenditure of all States in Indian Union by using various parameters. An attempt has been made in this report to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 [Revised Estimates (RE)] and 2018-19 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2017-18 and 2018-19" issued by the Reserve Bank of India.

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

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

Panchkula
Dated, the 24th January, 2019

Dr. R.S. Malhan
Director, Deptt. of Economic &
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EXECUTIVE SUMMARY

The Constitution of India clearly specifies the expenditure responsibilities as well as the resources, which are in the domain of the Union as well as the State Governments. The States have been entrusted a crucial role in the growth process and most of the development functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Therefore, the State Governments always attempt to raise the sufficient resources to perform their job effectively. Taxes on income both for individuals and corporate entities, union excise duties and tax on import and export of goods, service taxes etc., are within the domain of the Union. Taxes on consumption are assigned to the States. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, the Constitution envisaged transfer of resources from the Union to the States.

In this report, an attempt has been made to compare the receipts of State Governments from various sources and expenditure incurred on development and non-development activities. The budgetary data analysed in this report has been taken from the bulletin on State Finances issued by the Reserve Bank of India. In order to present a meaningful comparison of receipts and expenditure of State Governments, all 29 States have been grouped into 'non-special category States' and 'special category States'. The eleven States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category. The remaining 18 States have been included in non-special category.

The analysis of States' Own Tax Revenue of all 29 States shows that out of the total States' Own Tax Revenue of ₹ 847144.81 crore received by all States during 2015-16 (Accounts), the maximum collection was made from Sales Tax (62.36 percent) followed by State Excise (11.91 percent) and Stamps & Registration fees (10.92 percent). During 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) also, the maximum States' Own Tax Revenue was collected from Sales Tax followed by State Excise and Stamps & Registration fees.

The State-wise analysis reveals that the share of Sales Tax in total State's Own Tax Revenue was maximum in Kerala (78.82 percent) and minimum in Bihar (41.67 percent) during 2015-16 (Accounts) in the non-special category. During 2016-17 (Accounts), the share of Sales Tax was maximum in Kerala and Jharkhand. The share of Sales Tax in total State's

Own Tax Revenue was maximum again in Kerala during 2017-18 (RE). But during 2018-19 (BE), the share was estimated to be maximum in Jharkhand. The share of Sales Tax in Haryana was recorded as 68.09 percent, 69.03 percent, 66.91 percent and 71.64 percent during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively. The share of State Excise in total State's Own Tax Revenue was maximum in Karnataka during 2015-16 (Accounts) to 2017-18 (RE) but during 2018-19 (BE), it was maximum in West Bengal. Bihar and Gujarat with either nil or negligible share of State Excise during the years 2016-17 (Accounts) to 2018-19 (BE) were at the bottom amongst the States of non-special category. It was due to the implementation of prohibition policy in these two States. In Haryana, it was 14.13 percent, 13.56 percent, 12.31 percent and 12.21 percent during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively. In special category States, the share of Sales Tax in total State's Own Tax Revenue was maximum in Manipur (84.49 percent) and minimum in Arunachal Pradesh (35.55 percent) in 2015-16 (Accounts). During 2016-17 (Accounts) and 2017-18 (RE) also, it was maximum in Manipur but in 2018-19 (BE), it was maximum in Arunachal Pradesh.

The per capita revenue from Sales Tax in non-special category was recorded as maximum in Goa and minimum in Bihar throughout the period of four years. In Haryana, it was estimated as ₹ 7771.30, ₹ 8541.24, ₹ 10716.85 and ₹ 12482.27 during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively. The per capita revenue from State Excise was maximum in Karnataka in all the four years. In Haryana, it was estimated as ₹ 1612.94, ₹ 1677.50, ₹ 1971.33 and ₹ 2127.66 during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 29 States, about 51 to 55 percent revenue was collected from States' own sources whereas the remaining 45 to 49 percent revenue was received from the Centre in the form of share in Central Taxes and Grants from the Centre during the period of four years. Bihar has collected the minimum percentage ranging from about 22 to 29 percent of its total revenue receipts throughout the period of four years in the States of non-special category. In case of Haryana State, the major share of 75.03 percent, 76.62 percent, 79.44 percent and 78.55 percent in total revenues was received from State's own sources during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 37 percent in all special category States except Uttarakhand where half of its total revenue was generated from its own sources

throughout the period of four years. Therefore, the major sources of revenue in these special category States were Grants from the Centre and share in Central Taxes.

In the non-special category States, the per capita revenue from States' own sources was recorded as maximum in Goa and minimum in Bihar throughout the period of four years. The per capita revenue from the Centre in the form of share in Central Taxes remained at maximum level in Goa whereas Andhra Pradesh ranked at first position in respect of per capita grants received from the Centre during all the four years. In Haryana State, the per capita share in Central Taxes was ₹ 2028.13, ₹ 2399.08, ₹ 3000.67 and ₹ 3297.90 whereas the per capita share from the Central Grants was ₹ 2353.79, ₹ 2064.57, ₹ 2164.41 and ₹ 2552.70 in 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively. The per capita total receipts (revenue and capital) during the four years were highest in Goa and lowest in Bihar in non-special category. In Haryana, it was estimated as ₹ 29040.06, ₹ 27778.19, ₹ 33560.56 and ₹ 36418.51 during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively.

The analysis of developmental expenditure shows that the developmental revenue expenditure as percentage to total revenue expenditure in the non-special category was maximum in Chhattisgarh during 2015-16 (Accounts), 2016-17 (Accounts) and 2017-18 (RE) but in 2018-19 (BE), it was maximum in Telangana. In the special category States, it ranged from about 52 percent to 72 percent during the four years. The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Rajasthan (99.25 percent), Punjab (99.37 percent), Andhra Pradesh (97.85 percent) and Karnataka (97.93 percent) during 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively in the non-special category. It was minimum in Goa throughout the period of four years. In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, it ranged from about 82 percent to 99 percent whereas in the small special category States, it varied from about 50 percent to 95 percent during the period of four years.

Rajasthan with 80.92 percent of total developmental expenditure in total expenditure ranked first in the non-special category States during 2015-16 (Accounts). Odisha, Chhattisgarh and Telangana ranked first in respect of the total developmental expenditure as percentage to total expenditure during 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE), respectively. In the major special category States, the developmental expenditure as percentage to total expenditure varied from about 58 to 71 percent whereas in small States,

it ranged from 57 percent to 75 percent during the four years. The per capita total developmental expenditure was recorded as maximum in Goa throughout the period of four years in the non-special category. In the special category States, Arunachal Pradesh ranked first in respect of per capita total developmental expenditure during 2015-16 (Accounts) and 2016-17 (Accounts) but in 2017-18 (RE) and 2018-19 (BE), the first position was captured by Sikkim.

The share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together fluctuated from about 45 percent to 55 percent during the period of last 6 years, i.e. 2013-14 to 2018-19 (BE). It ranged from about 18 percent to 24 percent for the special category during the same period. The total developmental expenditure as percentage to total expenditure varied from about 67 percent to 71 percent for all States of non-special category taken together during the period 2013-14 to 2018-19 (BE). It varied from about 64 percent to 68 percent for the special category States during the same period. The fiscal deficit to GSDP ratio of all non-special category States taken together was estimated as lower than the 3.0 percent norm of Fiscal Responsibility and Budget Management (FRBM) Act during the years 2013-14, 2014-15, 2017-18 (RE) and 2018-19 (BE) but the ratio remained higher than the 3.0 percent norm during 2015-16 and 2016-17 largely due to the impact of Ujwal DISCOM Assurance Yojana (UDAY). Similarly, the fiscal deficit-GSDP ratio in Haryana State crossed the FRBM threshold during the years 2015-16 (Accounts) and 2016-17 (Accounts) due to the same reason of UDAY. The fiscal deficit-GSDP ratio of all special category States taken together fluctuated between 2.1 percent in 2015-16 (Accounts) to 6.6 percent in 2017-18 (RE).

CHAPTER - I

INTRODUCTION

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

1.2 The States have been entrusted a crucial role in the growth process and most of the development functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Most of these functions have a direct interference with people and require considerable employees' strength to organize and perform effectively. Therefore, the State Governments always attempt to raise the sufficient resources to perform their job effectively.

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

1.4 In this report, an attempt has been made to compare the receipts of State Governments from various sources with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non-development activities. The budgetary data for the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 [Revised Estimates (RE)] and 2018-19 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances : A Study of Budgets of 2017-18 and 2018-19" issued by the Reserve Bank of India. This is the 49th report in the series started from the year 1968-69.

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

category States'. Eleven States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category. The remaining 18 States namely Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal have been included in non-special category.

1.6 Chapter II of the report focuses on evaluating the resources of the States. The resources of the States have been analysed in terms of the revenue receipts including State's Own Tax and Non-Tax revenue, Grants-in-Aid and Share in Central Taxes from the Government of India in all 29 States of 'non-special category States' and 'special category States' during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE). In Chapter III, an attempt has been made to analyse the utilization of resources on the basis of developmental revenue expenditure, developmental capital expenditure and total developmental expenditure of both revenue and capital accounts in all 29 States during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE). Chapter IV draws attention to the comparative position of all States in respect of States' Own Tax Revenue and developmental expenditure during the last 6 years.

CHAPTER-II

RESOURCES OF THE STATES

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

2.1 States' Own Tax Revenue

States' Own Tax Revenue is the revenue collected by the States from Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, Stamps & Registration Fees, Taxes on Goods & Passengers, Taxes & Duties on Electricity, Other Taxes & Duties on Commodities & Services etc. The revenue received from Interest Receipts, Dividends & Profits, General Services, Social Services, Economic Services etc. is the sub-component of States' Own Non-Tax Revenue. The State-wise analysis of States' Own Tax Revenue has been done for four years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE).

2.1.1 States' Own Tax Revenue during 2015-16 (Accounts)

The analysis shows that out of the total States' Own Tax Revenue of ₹ 847144.81 crore collected by all States during 2015-16 (Accounts), 62.36 percent revenue came from Sales Tax. The revenue from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue constituted 11.91 percent, 10.92 percent, 5.31 percent and 1.27 percent, respectively of total States' Own Tax Revenue collected by all States. The remaining 8.23 percent of total States' Own Tax Revenue was received from other Taxes and Duties.

Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.78 percent) and minimum in Haryana (0.05 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Karnataka (20.29 percent). It was 14.13 percent in Haryana. Gujarat with 0.20 percent share of State Excise was at the bottom. It was due to the implementation of prohibition policy in the State. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Kerala (78.82 percent) and minimum in Bihar (41.67 percent). It was 68.09 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Rajasthan (7.49 percent) and minimum in West Bengal (4.02 percent). The share of Stamps and Registration fees in total State's Own Tax Revenue ranged from 4.63 percent in Jharkhand to 17.19 percent in Maharashtra. It was 10.32 percent in Haryana.

Special Category States

The analysis of States' Own Tax Revenue in the special category States shows that the share of Land Revenue collected by a State in its total State's Own Tax Revenue ranged from 0.11 percent in Himachal Pradesh to 2.48 percent in Mizoram. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Nagaland (1.20 percent) and maximum in Sikkim (25.07 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 35.55 percent in Arunachal Pradesh to 84.49 percent in Manipur. The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (12.43 percent) and minimum in Jammu & Kashmir (1.98 percent). The share of Stamps and Registration fees of a State in total State's Own Taxes ranged from 0.48 percent in Nagaland to 9.28 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2015-16 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

2.1.2 States' Own Tax Revenue during 2016-17 (Accounts)

The analysis shows that out of the total States' Own Tax Revenue of ₹ 912911.59 crore collected by all States during 2016-17 (Accounts), 64.35 percent revenue came from Sales Tax. The revenue from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue constituted 11.34 percent, 9.69 percent, 5.65 percent and 1.23

percent, respectively of total States' Own Tax Revenue collected by all States. The remaining 7.75 percent of total States' Own Tax Revenue was received from other Taxes and Duties.

Non-Special Category States

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.65 percent) and minimum in Telangana (0.01 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Karnataka (19.87 percent). It was 13.56 percent in Haryana. Bihar with 0.12 percent share of State Excise was at the bottom. It was due to the implementation of prohibition policy in the State from the year 2016-17. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Jharkhand (79.32 percent) and Kerala (79.32 percent) and minimum in Bihar (50.01 percent). It was 69.03 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Rajasthan (8.16 percent) and minimum in West Bengal (4.11 percent). The share of Stamps and Registration fees in total State's Own Tax Revenue ranged from 4.56 percent in Jharkhand to 15.38 percent in Maharashtra. It was 9.65 percent in Haryana.

Special Category States

The analysis of States' Own Tax Revenue in the special category States shows that the share of Land Revenue collected by a State in its total State's Own Tax Revenue ranged from 0.11 percent in each State of Himachal Pradesh and Meghalaya to 1.94 percent in Mizoram. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Nagaland (0.91 percent) and maximum in Sikkim (23.94 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 39.86 percent in Arunachal Pradesh to 85.17 percent in Manipur. The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (11.24 percent) and minimum in Jammu & Kashmir (1.91 percent). The share of Stamps and Registration fees of a State in total State's Own Taxes ranged from 0.40 percent in Nagaland to 7.14 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2016-17 (Accounts) are given in Tables 2.1.2(a) and 2.1.2(b), respectively.

2.1.3 States' Own Tax Revenue during 2017-18 (RE)

Out of the total States' Own Tax Revenue of ₹ 1050350.28 crore collected by all the States during 2017-18 (RE), 65.61 percent revenue came from Sales Tax. The Sales Tax

includes the revenue collected from Goods and Services Tax (GST) which has been implemented in the country on 1st July, 2017. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 11.41 percent, 9.89 percent, 5.86 percent and 1.31 percent, respectively of total States' Own Tax Revenue. The remaining 5.94 percent was received from other Taxes and Duties.

Non-Special Category States

The State-wise comparison of States' Own Tax Revenue amongst the States of non-special category during 2017-18 (RE) shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.83 percent) and minimum in Telangana (0.02 percent). The share of State Excise of a State in its total State's Own Tax Revenue was maximum in Karnataka (20.56 percent). It was 12.31 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State from the year 2016-17. Gujarat with 0.10 percent share of State Excise was at the bottom which was again due to the prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Kerala (79.76 percent) and minimum in West Bengal (47.84 percent). It was 66.91 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Rajasthan (8.30 percent) and minimum in Maharashtra (4.46 percent). The share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 3.77 percent in Odisha to 14.37 percent in Bihar. It was 8.95 percent in Haryana.

Special Category States

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.09 percent in Jammu & Kashmir to 2.37 percent in Assam. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (0.84 percent) and maximum in Sikkim (21.96 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 62.26 percent in Sikkim to 79.29 percent in Manipur. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (17.46 percent) and minimum in Jammu & Kashmir (1.71 percent). The share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 0.42 percent in Nagaland to 8.01 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2017-18 (RE) are given in Tables 2.1.3(a) and 2.1.3(b), respectively.

2.1.4 States' Own Tax Revenue during 2018-19 (BE)

Out of the total States' Own Tax Revenue of ₹ 1198796.41 crore estimated by all the States during 2018-19 (BE), 66.46 percent revenue was estimated from Sales Tax. The revenue estimated from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue constituted 11.95 percent, 9.86 percent, 5.80 percent and 1.29 percent, respectively of total States' Own Tax Revenue. The remaining 4.64 percent revenue was estimated from other Taxes and Duties.

Non- Special Category States

The percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (6.27 percent) and minimum in Telangana (0.01 percent) amongst the non-special category States. The share of State Excise of a State in its total State's Own Tax Revenue was estimated to be maximum in West Bengal (23.22 percent). It was 12.21 percent in Haryana. . The revenue from State Excise was nil in Bihar due to complete prohibition in the State. Gujarat with 0.09 percent share was ranked at the second position from the bottom which was again due to the same reason of prohibition in the State. The share of Sales Tax of a State in its total State's Own Tax revenue was estimated to be maximum in Jharkhand (80.54 percent) and minimum in West Bengal (44.45 percent). Haryana's share was 71.64 percent. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated to be maximum in Rajasthan (8.43 percent) and minimum in Maharashtra (3.99 percent). The estimated share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 3.64 percent in Jharkhand to 15.16 percent in Bihar. It was estimated as 9.16 percent in Haryana.

Special Category States

The analysis of States' Own Tax Revenue amongst the special category States reveals that the share of Land Revenue estimated by a State in its total State's Own Tax Revenue ranged from 0.08 percent in Jammu & Kashmir to 2.24 percent in Mizoram. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Nagaland (0.80 percent) and maximum in Sikkim (20.58 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 63.61 percent in Uttarakhand to 81.27 percent in Arunachal Pradesh. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (16.39 percent) and minimum in Jammu & Kashmir (1.56 percent). The estimated share of Stamps and Registration fees of a State in its total State's Own Tax Revenue ranged from 0.37 percent in Nagaland to 7.99 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2018-19 (BE) are given in Tables 2.1.4 (a) and 2.1.4 (b), respectively.

Table 2.1.1 (a)
State-wise Revenue from different taxes under States' Own Tax
Revenue during 2015-16 (Accounts)

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	52.35	4385.92	29104.23	2082.43	3527.15	754.46
2	Bihar	695.15	3141.75	10503.40	1081.22	3408.57	6519.01
3	Chhattisgarh	363.84	3338.40	8905.36	829.22	1185.22	2449.90
4	Goa	24.51	319.52	2115.69	195.63	624.90	795.12
5	Gujarat	2528.50	123.32	44091.05	3007.98	5549.42	7349.14
6	Haryana	14.97	4371.08	21060.23	1400.38	3191.21	691.22
7	Jharkhand	184.35	912.47	8995.95	632.59	531.84	238.95
8	Karnataka	180.80	15332.85	40448.63	5001.69	8214.71	6371.48
9	Kerala	182.28	1964.15	30738.78	2814.30	2877.73	419.91
10	Madhya Pradesh	276.86	7822.84	19805.14	1833.57	3887.68	6406.55
11	Maharashtra	1748.31	12469.56	69660.62	6017.19	21766.99	14945.24
12	Odisha	588.81	2546.94	13098.99	1043.73	2157.07	3093.42
13	Punjab	55.21	4796.45	16858.64	1474.83	2448.98	2058.37
14	Rajasthan	272.47	6712.94	26344.77	3199.44	3234.00	2949.30
15	Tamil Nadu	257.53	5836.02	57522.03	4233.39	8721.45	3905.66
16	Telangana	103.71	3809.07	29845.91	2309.13	3102.23	803.58
17	Uttar Pradesh	505.31	14083.54	47892.40	4409.74	12403.72	2011.58
18	West Bengal	2456.27	4015.12	26050.16	1707.02	4174.97	4088.54
	Sub Total-I	10471.23	96081.97	501944.18	43373.48	90897.65	66051.43
Special Category							
19	Arunachal Pradesh	8.89	86.33	190.22	19.30	5.82	224.70
20	Assam	229.46	807.96	7493.72	442.73	224.83	907.80
21	Himachal Pradesh	7.43	1131.22	3993.00	317.05	205.52	1041.59
22	Jammu & Kashmir	12.18	532.82	5276.54	145.15	264.23	1095.27
23	Manipur	2.59	8.78	466.51	23.29	10.45	40.51
24	Meghalaya	3.18	170.04	811.79	42.01	12.74	17.06
25	Mizoram	8.88	60.60	247.04	19.44	3.57	18.88
26	Nagaland	0.75	5.12	328.58	53.09	2.04	37.52
27	Sikkim	1.85	142.08	325.72	22.36	8.51	68.29
28	Tripura	5.97	143.57	1058.48	37.62	42.49	44.12
29	Uttarakhand	27.88	1735.39	6105.43	470.87	870.67	167.55
	Sub Total-II	309.06	4823.91	26297.03	1592.91	1650.67	3661.29
	All States	10780.29	100905.88	528241.21	44966.39	92538.32	69712.72

* Sales Tax includes revenue collection from GST.

Table 2.1.1 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2015-16 (Accounts)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	0.13	10.99	72.93	5.22	8.84	1.89
2	Bihar	2.73	12.35	41.87	4.25	13.39	25.62
3	Chhattisgarh	2.13	19.55	52.17	4.86	6.94	14.35
4	Goa	0.62	8.04	53.22	4.92	13.20	20.00
5	Gujarat	4.04	0.20	70.38	4.80	8.66	11.73
6	Haryana	0.05	14.13	69.09	4.53	10.32	2.88
7	Jharkhand	1.43	7.95	78.40	5.51	4.63	2.08
8	Karnataka	0.24	20.29	53.54	6.62	10.67	8.43
9	Kerala	0.47	5.04	78.82	7.22	7.38	1.08
10	Madhya Pradesh	0.69	19.70	49.25	4.81	9.62	15.93
11	Maharashtra	1.38	9.85	55.02	4.75	17.19	11.80
12	Odisha	2.61	11.31	58.14	4.63	9.58	13.73
13	Punjab	0.21	17.97	59.41	5.53	9.18	7.71
14	Rajasthan	0.64	15.72	61.68	7.49	7.57	6.90
15	Tamil Nadu	0.32	7.25	71.48	5.26	10.64	4.85
16	Telangana	0.26	9.63	74.66	5.78	7.76	2.01
17	Uttar Pradesh	0.62	17.36	58.60	5.44	15.28	2.48
18	West Bengal	5.78	9.45	61.31	4.02	9.83	9.62
	Sub Total-I	1.29	11.88	62.06	5.36	11.24	8.17
Special Category							
19	Arunachal Pradesh	1.66	16.13	35.55	3.61	1.05	42.00
20	Assam	2.27	7.99	74.15	4.36	2.22	8.98
21	Himachal Pradesh	0.11	16.89	59.63	4.74	3.07	15.66
22	Jammu & Kashmir	0.17	7.27	72.02	1.98	3.61	14.95
23	Manipur	0.47	1.69	84.49	4.22	1.89	7.34
24	Meghalaya	0.30	16.09	76.81	3.98	1.21	1.61
25	Mizoram	2.48	16.91	68.93	5.42	1.00	5.27
26	Nagaland	0.18	1.20	78.93	12.43	0.48	8.78
27	Sikkim	0.33	25.07	57.47	3.94	1.50	11.70
28	Tripura	0.45	10.78	79.45	2.82	3.19	3.31
29	Uttarakhand	0.30	18.51	65.11	5.02	9.28	1.79
	Sub Total-II	0.81	12.58	68.60	4.16	4.31	9.55
	All States	1.27	11.91	62.36	5.31	10.92	8.23

Table 2.1.2 (a)
State-wise Revenue from different taxes under States' Own Tax
Revenue during 2016-17 (Accounts)

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	166.88	4644.66	32484.07	2467.06	3475.99	942.71
2	Bihar	971.12	29.66	11873.51	1256.67	2981.95	6629.35
3	Chhattisgarh	503.65	3443.51	9927.21	985.27	1211.35	2674.21
4	Goa	39.09	320.90	2438.17	244.00	365.11	853.90
5	Gujarat	1998.52	151.53	46313.78	3212.95	5782.93	6982.99
6	Haryana	16.09	4613.13	23488.41	1583.06	3282.64	1042.35
7	Jharkhand	240.26	961.65	10549.26	681.52	607.01	259.52
8	Karnataka	208.85	16463.75	46105.17	5594.39	7805.98	6757.99
9	Kerala	124.15	2019.30	33453.49	3107.23	3006.59	485.62
10	Madhya Pradesh	406.65	7532.59	22561.12	2251.51	3825.43	7516.35
11	Maharashtra	1799.39	12267.91	81174.17	6741.21	21011.83	13577.42
12	Odisha	460.00	2786.02	13402.35	1216.08	1363.71	3824.23
13	Punjab	67.82	4406.01	17586.71	1548.12	2043.61	2094.39
14	Rajasthan	314.69	7053.68	28558.42	3622.83	3053.25	1768.79
15	Tamil Nadu	153.40	6248.16	63233.58	4854.29	7236.65	4215.33
16	Telangana	6.70	5560.71	34234.69	3394.16	3821.66	1369.61
17	Uttar Pradesh	760.05	14273.49	51882.88	5148.06	11564.01	2337.44
18	West Bengal	2568.66	5226.16	27982.69	1869.86	4382.73	3436.36
	Sub Total-I	10805.98	98062.85	557249.68	49778.29	86922.43	66748.76
Special Category							
19	Arunachal Pradesh	6.44	109.05	282.54	24.47	5.08	281.17
20	Assam	210.02	963.81	8751.63	521.59	226.78	1405.73
21	Himachal Pradesh	7.64	1307.87	4381.91	279.58	209.16	852.88
22	Jammu & Kashmir	16.89	569.26	6011.98	149.71	227.62	843.67
23	Manipur	1.91	9.32	499.65	25.04	10.03	40.73
24	Meghalaya	1.27	168.98	931.06	48.22	17.19	19.29
25	Mizoram	8.58	72.26	307.61	25.75	3.26	24.15
26	Nagaland	0.82	4.63	403.12	57.39	2.05	45.75
27	Sikkim	6.40	156.24	364.62	24.90	12.57	67.63
28	Tripura	13.32	163.19	1112.69	43.60	41.83	47.17
29	Uttarakhand	159.51	1905.64	7153.76	556.40	777.58	344.51
	Sub Total-II	432.80	5430.15	30198.17	1756.65	1533.15	3992.68
	All States (I+II)	11238.78	103493.00	587447.85	51534.94	88455.58	70741.44

* Sales Tax includes revenue collection from GST.

Table 2.1.2 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2016-17 (Accounts)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	0.38	10.51	73.52	5.58	7.67	2.13
2	Bihar	4.09	0.12	50.01	5.29	12.56	27.92
3	Chhattisgarh	2.66	18.18	52.40	5.20	6.39	15.17
4	Goa	0.92	7.53	57.22	5.73	8.57	20.04
5	Gujarat	3.10	0.24	71.87	4.99	8.97	10.84
6	Haryana	0.05	13.56	69.03	4.65	9.65	3.06
7	Jharkhand	1.81	7.23	79.32	5.12	4.56	1.95
8	Karnataka	0.25	19.87	55.58	6.74	9.41	8.15
9	Kerala	0.29	4.79	79.32	7.37	7.13	1.10
10	Madhya Pradesh	0.92	17.04	51.05	5.09	8.88	17.01
11	Maharashtra	1.32	9.00	59.43	4.94	15.38	9.94
12	Odisha	2.01	12.19	58.65	5.32	5.97	15.86
13	Punjab	0.24	15.88	63.38	5.58	7.37	7.65
14	Rajasthan	0.71	15.90	64.36	8.16	6.88	3.99
15	Tamil Nadu	0.18	7.27	73.58	5.65	8.42	4.90
16	Telangana	0.01	11.53	70.72	7.01	7.89	2.83
17	Uttar Pradesh	0.88	16.60	60.35	5.99	13.45	2.72
18	West Bengal	5.65	11.49	61.55	4.11	9.64	7.56
	Sub Total-I	1.24	11.28	64.08	5.72	10.00	7.68
Special Category							
19	Arunachal Pradesh	0.91	15.39	39.86	3.45	0.72	39.67
20	Assam	1.74	7.98	72.45	4.32	1.88	11.64
21	Himachal Pradesh	0.11	18.58	62.25	3.97	2.97	12.12
22	Jammu & Kashmir	0.22	7.28	76.69	1.91	2.91	10.79
23	Manipur	0.33	1.59	85.17	4.27	1.71	6.94
24	Meghalaya	0.11	14.25	78.50	4.07	1.45	1.63
25	Mizoram	1.94	16.36	69.67	5.83	0.74	5.47
26	Nagaland	0.16	0.91	78.34	11.24	0.40	8.96
27	Sikkim	0.98	23.94	55.91	3.82	1.93	13.43
28	Tripura	0.94	11.48	78.26	3.07	2.94	3.32
29	Uttarakhand	1.46	17.49	65.65	5.11	7.14	3.16
	Sub Total-II	1.00	12.53	69.67	4.05	3.54	9.21
	All States	1.23	11.34	64.35	5.65	9.69	7.75

Table 2.1.3 (a)
State-wise Revenue from different taxes under States' Own Tax
Revenue during 2017-18 (RE)

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	300.00	5886.00	38319.93	2850.00	4000.00	1259.75
2	Bihar	600.00	0.00	24400.00	1800.00	4600.00	801.12
3	Chhattisgarh	650.00	3687.86	10615.15	1350.00	1550.00	2344.11
4	Goa	61.64	386.45	3202.18	234.06	600.59	362.65
5	Gujarat	2200.00	74.65	56144.36	4250.00	7100.00	8198.34
6	Haryana	24.74	5500.00	28900.00	2500.00	4000.00	2764.81
7	Jharkhand	400.00	1600.00	14000.00	1000.00	900.00	496.38
8	Karnataka	253.35	17600.00	48573.21	6006.00	9000.00	4155.02
9	Kerala	139.08	2254.35	38941.50	3756.75	3331.19	399.80
10	Madhya Pradesh	700.00	8100.00	26007.00	2800.00	4800.00	4930.58
11	Maharashtra	3200.01	12500.00	106387.24	7350.00	23100.00	12441.59
12	Odisha	500.00	3300.00	16925.01	1400.00	1000.00	3394.99
13	Punjab	100.00	5122.47	24118.46	1858.91	2100.00	2190.54
14	Rajasthan	568.71	7800.00	31200.00	4300.00	4050.00	3900.00
15	Tamil Nadu	213.27	6468.41	66783.30	5635.22	9806.97	2352.07
16	Telangana	15.00	9000.00	43250.00	3500.00	4500.00	1104.00
17	Uttar Pradesh	800.00	15700.00	57205.83	6400.00	12690.00	2283.09
18	West Bengal	2650.08	8700.01	21758.27	2343.53	4852.47	5174.11
	Sub Total-I	13373.88	113700.20	856731.44	89434.47	101991.22	58333.05
Special Category							
19	Arunachal Pradesh	7.08	119.05	466.42	26.90	5.58	120.78
20	Assam	231.02	1080.19	6800.00	573.75	249.46	852.58
21	Himachal Pradesh	19.63	1273.00	4723.79	270.03	250.10	842.16
22	Jammu & Kashmir	9.22	650.00	7737.72	173.00	252.69	1313.32
23	Manipur	5.00	12.00	504.70	40.00	30.00	44.86
24	Meghalaya	5.60	229.13	1223.25	60.82	18.83	21.35
25	Mizoram	10.01	55.00	367.70	23.83	9.16	18.20
26	Nagaland	0.59	4.80	410.26	99.64	2.37	53.04
27	Sikkim	6.40	153.80	438.00	30.00	12.24	61.83
28	Tripura	7.00	167.00	1124.00	55.00	46.00	49.00
29	Uttarakhand	42.83	2360.50	8575.53	720.00	1077.71	673.59
	Sub Total-II	344.38	6104.47	32369.37	2072.97	1954.14	4050.69
	All States (I+II)	13718.26	119804.67	889100.81	91507.44	103835.36	62383.74

* Sales Tax includes revenue collection from GST.

Table 2.1.3 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2017-18 (RE)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	0.57	11.17	72.69	5.60	7.59	2.39
2	Bihar	1.87	0.00	76.25	5.62	14.37	1.86
3	Chhattisgarh	3.22	18.28	52.56	6.68	7.67	11.61
4	Goa	1.27	7.97	66.06	4.83	12.39	7.46
5	Gujarat	2.82	0.10	72.01	5.45	9.11	10.52
6	Haryana	0.06	12.31	66.91	5.59	8.95	6.19
7	Jharkhand	2.17	8.70	76.10	5.44	4.80	2.70
8	Karnataka	0.30	20.56	58.75	7.02	10.52	4.85
9	Kerala	0.28	4.62	79.76	7.69	6.62	0.82
10	Madhya Pradesh	1.51	17.48	53.97	6.04	10.36	10.64
11	Maharashtra	1.94	7.58	64.49	4.46	14.00	7.54
12	Odisha	1.89	12.44	63.82	5.28	3.77	12.80
13	Punjab	0.28	14.43	67.96	5.24	5.92	6.17
14	Rajasthan	1.09	15.05	60.21	8.30	7.62	7.53
15	Tamil Nadu	0.23	7.11	73.16	6.17	10.74	2.58
16	Telangana	0.02	14.67	70.48	5.70	7.33	1.60
17	Uttar Pradesh	0.84	16.63	60.24	6.74	13.26	2.38
18	West Bengal	5.83	19.13	47.64	5.15	10.67	11.38
	Sub Total-I	1.33	11.33	65.45	5.92	10.15	5.81
Special Category							
19	Arunachal Pradesh	0.95	15.96	62.54	3.61	0.75	16.19
20	Assam	2.37	10.85	69.62	5.87	2.55	8.73
21	Himachal Pradesh	0.27	17.25	64.02	3.66	3.39	11.41
22	Jammu & Kashmir	0.09	6.41	76.34	1.71	2.49	12.96
23	Manipur	0.79	1.89	79.29	6.26	4.71	7.05
24	Meghalaya	0.36	14.70	78.46	3.90	1.21	1.37
25	Mizoram	2.07	11.37	75.99	4.92	1.89	3.76
26	Nagaland	0.10	0.84	71.69	17.46	0.42	9.29
27	Sikkim	0.91	21.96	62.26	4.28	1.75	8.83
28	Tripura	0.48	12.74	76.57	3.75	3.13	3.34
29	Uttarakhand	0.32	17.55	63.76	5.35	8.01	5.01
	Sub Total-II	0.73	13.02	69.02	4.42	4.17	8.64
	All States	1.31	11.41	65.61	5.86	9.89	5.94

Table 2.1.4 (a)
State-wise Revenue from different taxes under States' Own Tax
Revenue during 2018-19 (BE)

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	300.00	7357.50	47940.00	3687.50	4880.00	1369.76
2	Bihar	1000.00	0.00	22890.00	2000.00	4700.00	412.03
3	Chhattisgarh	660.00	4355.00	8725.07	1500.00	1790.00	1855.62
4	Goa	39.59	405.86	3908.20	256.86	612.53	57.21
5	Gujarat	2625.20	79.08	63533.12	4784.99	6380.14	9325.27
6	Haryana	26.74	6000.00	35200.00	2950.00	4500.00	454.93
7	Jharkhand	400.00	1000.00	15500.00	1100.00	700.00	545.91
8	Karnataka	285.42	19750.00	55182.00	6656.42	10400.00	3546.86
9	Kerala	157.79	2804.42	46791.10	4683.41	3766.53	384.19
10	Madhya Pradesh	1200.00	9000.00	31605.00	3200.00	5600.00	4047.24
11	Maharashtra	3200.00	15343.08	125441.62	7500.00	24000.00	12555.14
12	Odisha	535.09	3800.00	18880.01	1700.00	1100.00	2534.90
13	Punjab	110.00	6000.00	27773.55	2140.00	2500.00	4040.76
14	Rajasthan	587.11	9300.00	36600.00	4900.00	4250.00	2482.00
15	Tamil Nadu	282.39	6997.83	74175.49	6211.74	10935.67	1330.19
16	Telangana	4.84	10600.00	53482.00	3950.00	4700.00	1015.24
17	Uttar Pradesh	800.00	23000.00	71500.00	7400.00	16000.00	2000.00
18	West Bengal	2835.59	10503.41	20105.16	2507.57	5166.62	4113.23
-	Sub Total-I	15049.56	136296.18	759236.32	67128.49	115981.49	52051.58
Special Category							
19	Arunachal Pradesh	7.79	130.96	756.81	29.59	6.14	-0.01
20	Assam	254.12	1300.00	8758.97	737.35	274.41	315.38
21	Himachal Pradesh	21.20	1426.76	5384.28	300.11	270.10	846.47
22	Jammu & Kashmir	9.39	700.00	8476.47	175.00	333.50	1500.00
23	Manipur	5.70	13.68	605.64	45.60	34.20	51.14
24	Meghalaya	1.54	283.50	1339.73	69.94	19.39	22.11
25	Mizoram	10.81	59.40	357.60	25.74	9.89	19.70
26	Nagaland	0.85	6.10	475.00	105.00	2.40	52.41
27	Sikkim	7.10	158.54	517.65	31.05	13.34	42.63
28	Tripura	20.00	197.40	1322.65	60.00	50.00	58.95
29	Uttarakhand	47.83	2850.00	9519.00	850.00	1195.71	701.08
	Sub Total-II	386.13	6904.34	37514.00	2429.38	2209.08	3609.86
	All States (I+II)	15435.69	143200.52	796750.32	69557.87	118190.57	55661.44

* Sales Tax includes revenue collection from GST.

Table 2.1.4 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2018-19 (BE)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	0.46	11.23	73.15	5.63	7.45	2.09
2	Bihar	3.23	0.00	73.63	6.45	15.16	1.33
3	Chhattisgarh	3.49	23.06	46.20	7.94	9.48	9.83
4	Goa	0.75	7.69	74.01	4.87	11.60	1.06
5	Gujarat	2.96	0.09	71.60	5.39	9.44	10.51
6	Haryana	0.05	12.21	71.64	6.00	9.16	0.93
7	Jharkhand	2.08	6.20	80.54	5.72	3.64	2.84
8	Karnataka	0.30	20.61	57.59	6.95	10.65	3.70
9	Kerala	0.27	4.79	79.67	7.99	6.43	0.66
10	Madhya Pradesh	2.20	16.47	57.83	5.85	10.25	7.41
11	Maharashtra	1.70	8.16	66.71	3.99	12.76	6.66
12	Odisha	1.87	13.31	66.13	5.95	3.65	8.66
13	Punjab	0.26	14.10	65.25	5.03	5.87	9.49
14	Rajasthan	1.01	16.01	63.00	8.43	7.32	4.24
15	Tamil Nadu	0.28	7.00	74.22	6.22	10.94	1.33
16	Telangana	0.01	14.37	72.52	5.36	6.37	1.36
17	Uttar Pradesh	0.65	16.74	58.27	6.03	14.67	1.63
18	West Bengal	6.27	23.22	44.45	5.54	11.42	9.09
	Sub Total-I	1.31	11.90	66.27	5.86	10.12	4.54
Special Category							
19	Arunachal Pradesh	0.84	14.06	81.27	3.18	0.66	0.00
20	Assam	2.18	11.17	75.25	6.33	2.36	2.71
21	Himachal Pradesh	0.26	17.29	65.28	3.64	3.27	10.26
22	Jammu & Kashmir	0.08	6.25	75.72	1.56	2.98	13.40
23	Manipur	0.75	1.81	80.12	6.03	4.52	6.76
24	Meghalaya	0.09	16.35	78.06	4.08	1.13	1.29
25	Mizoram	2.24	12.29	74.03	5.33	2.06	4.06
26	Nagaland	0.10	0.80	74.15	16.39	0.37	8.16
27	Sikkim	0.92	20.66	67.20	4.03	1.73	5.53
28	Tripura	1.17	11.65	77.39	3.51	2.93	3.45
29	Uttarakhand	0.32	17.71	63.61	5.66	7.99	4.69
	Sub Total-II	0.73	13.01	70.71	4.58	4.16	6.60
	All States	1.29	11.95	66.46	5.80	9.86	4.64

2.2 Per Capita States' Own Tax Revenue

The per capita States' Own Tax Revenue is also an important indicator to examine the financial position of a State. The State-wise analysis of per capita States' Own Tax Revenue has been done on the basis of per capita revenue collected from different taxes under States' Own Tax Revenue for the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) in the following paragraphs:-

2.2.1 Per capita States' Own Tax Revenue during 2015- 16 (Accounts)

Non-Special Category States

The State-wise comparison of per capita revenue from different taxes under States' Own Tax Revenue in the non-special category States during 2015-16 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Gujarat (₹ 388.40) and minimum in Haryana (₹ 5.52). The per capita revenue from State Excise was maximum in Karnataka (₹ 2358.90) followed by Goa (₹ 2130.13), Punjab (₹ 1648.26) and Haryana (₹ 1612.94). The per capita State Excise was minimum in Gujarat (₹ 18.94) again due to the same reason of prohibition as already explained in the previous paragraphs. The per capita revenue from Sales Tax was minimum in Bihar (₹ 924.45) and maximum in Goa (₹ 14104.60). It was ₹ 7771.30 in Haryana. The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1304.20) and minimum in Bihar (₹ 94.27). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 3499.33) and minimum in Bihar (₹ 297.17). It was ₹ 1177.57 in Haryana.

Special Category States

In the special category States, the per capita revenue collected from Land Revenue was maximum in Mizoram (₹ 74.00) followed by Assam (₹ 68.70) and Arunachal Pradesh (₹ 59.27). In the remaining special category States, it was less than ₹ 31.00. The per capita revenue from State Excise ranged from ₹ 26.61 in Manipur to ₹ 2368.00 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1268.13 in Arunachal Pradesh to ₹ 5601.31 in Uttarakhand. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Himchal Pradesh (₹ 440.35) and minimum in Manipur (₹ 70.58). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 798.78) and minimum in Nagaland (₹ 12.00).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2015-16 (Accounts) is given in Table 2.2.1. The graphic presentation of per capita revenue from different taxes of the major States has also been given.

2.2.2 Per Capita States' Own Tax Revenue during 2016- 17 (Accounts)

Non-Special Category States

The State-wise comparison of per capita revenue from different taxes under States' Own Tax Revenue in the non-special category States during 2016-17 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Gujarat (₹ 302.35) and minimum in Telangana (₹ 1.83). The per capita revenue from State Excise was maximum in Karnataka (₹ 2501.33) followed by Goa (₹ 2139.33), Haryana (₹ 1677.50) and Telangana (₹ 1520.63). The per capita State Excise was minimum in Bihar (₹ 2.54) and Gujarat (₹ 22.92) again due to the same reason of prohibition as already explained in the previous paragraphs. The per capita revenue receipts from Sales Tax were minimum in Bihar (₹ 1014.83) and maximum in Goa (₹ 16254.47). It was ₹ 8541.24 in Haryana. The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1626.67) followed by Telangana (₹ 924.84), Kerala (₹ 919.30) and Karnataka (₹ 848.92). It was minimum in Bihar (₹ 107.41). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 2434.07) followed by Maharashtra (₹ 1750.99), Haryana (₹ 1193.69) and Karnataka (₹ 1184.52).

Special Category States

In the special category States, the per capita revenue collected from Land Revenue was maximum in Uttarakhand (₹ 145.01) followed by Sikkim (₹ 106.67), Mizoram (₹ 71.50), Assam (₹ 61.95) and Arunachal Pradesh (₹ 40.25). In the remaining special category States, it was less than ₹ 34. The per capita revenue from State Excise ranged from ₹ 27.41 in Manipur to ₹ 2604.00 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1469.56 in Manipur to ₹ 6503.42 in Uttarakhand. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 505.82) and minimum in Manipur (₹ 73.65). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 706.89) and minimum in Nagaland (₹ 12.81).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2016-17 (Accounts) is given in Table 2.2.2. The graphic presentation of per capita revenue from different taxes of the major States has also been given.

2.2.3 Per capita States' Own Tax Revenue during 2017-18 (RE)

Non -Special Category States

The examination of per capita revenue from different taxes under States' Own Tax Revenue indicates that the per capita revenue collected from Land Revenue during 2017-18 (RE) was maximum in Goa (₹ 410.93) and minimum in Telangana (₹ 4.05) in the non-

special category States. The per capita revenue from State Excise was maximum in Karnataka (₹ 2638.68) followed by Goa (₹ 2576.33), Telangana (₹ 2432.43) and Haryana (₹ 1971.33). The per capita revenue from State Excise was minimum in Gujarat (₹ 11.13). The per capita revenue receipts from Sales Tax ranged from ₹ 2043.55 in Bihar to ₹ 21347.87 in Goa. It was ₹ 10716.85 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 1560.40) and minimum in Bihar (₹ 150.75). It was ₹ 896.06 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 4003.93) and minimum in Odisha (₹ 220.26).

Special Category States

The per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 106.67) followed by Mizoram (₹ 83.42), Assam (₹ 67.16), Arunachal Pradesh (₹ 44.25) and Uttarakhand (₹ 38.24) amongst the States of special category. In the remaining special category States, it was less than ₹ 27.00. The per capita revenue receipts from State Excise ranged from ₹ 32.00 in Nagaland to ₹ 2563.33 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1442.00 in Manipur to ₹ 7656.72 in Uttarakhand. The per capita revenue from Taxes on Vehicles was maximum in Nagaland (₹ 664.27) and minimum in Manipur (₹ 114.29). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 962.24) and minimum in Nagaland (₹ 15.80).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2017-18 (RE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

2.2.4 Per capita States' Own Tax Revenue during 2018-19 (BE)

Non- Special Category States

The State-wise comparison of per capita States' Own Tax Revenue during 2018-19 (BE) indicates that the per capita revenue from Land Revenue during 2018-19 (BE) was estimated to be maximum in Gujarat (₹ 385.49) and minimum in Telangana (₹ 1.24). The per capita revenue from State Excise was estimated to be maximum in Karnataka (₹ 2921.60) followed by Telangana (₹ 2841.82), Goa (₹ 2705.73), Haryana (₹ 2127.66) and Punjab (₹ 2013.42). As already observed in the discussion of 2016-17 (Accounts) and 2017-18 (RE), the per capita revenue from State Excise was estimated again as nil in Bihar due to complete prohibition in the State. The per capita revenue from Sales Tax ranged from ₹ 1877.77 in Bihar to ₹ 26041.33 in Goa. It was ₹ 12482.27 in Haryana. The per capita revenue from Taxes on

Vehicles was estimated to be maximum in Goa (₹ 1712.40) and minimum in Bihar (₹ 164.07). It was estimated as ₹ 1046.10 in Haryana. The per capita revenue receipts from Stamps and Registration fees were estimated to be maximum in Goa (₹ 4083.53) followed by Maharashtra (₹ 1959.18). It was estimated as minimum in Jharkhand (₹ 183.25).

Special Category States

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Sikkim (₹ 118.33) followed by Mizoram (₹ 83.15). Assam (₹ 72.81), Tripura (₹ 48.78) and Arunachal Pradesh (₹ 48.69). In the remaining special category States, it was estimated to be less than ₹ 42.00. The per capita revenue from State Excise ranged from ₹ 36.43 in Nagaland to ₹ 2642.33 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1682.33 in Manipur to ₹ 8627.50 in Sikkim. The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 121.53 in Jammu & Kashmir to ₹ 750.00 in Nagaland. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 122.00 except in Uttarakhand (₹ 1048.87), Himachal Pradesh (₹ 365.00) and Jammu & Kashmir (₹ 231.60) and Sikkim (₹ 222.33).

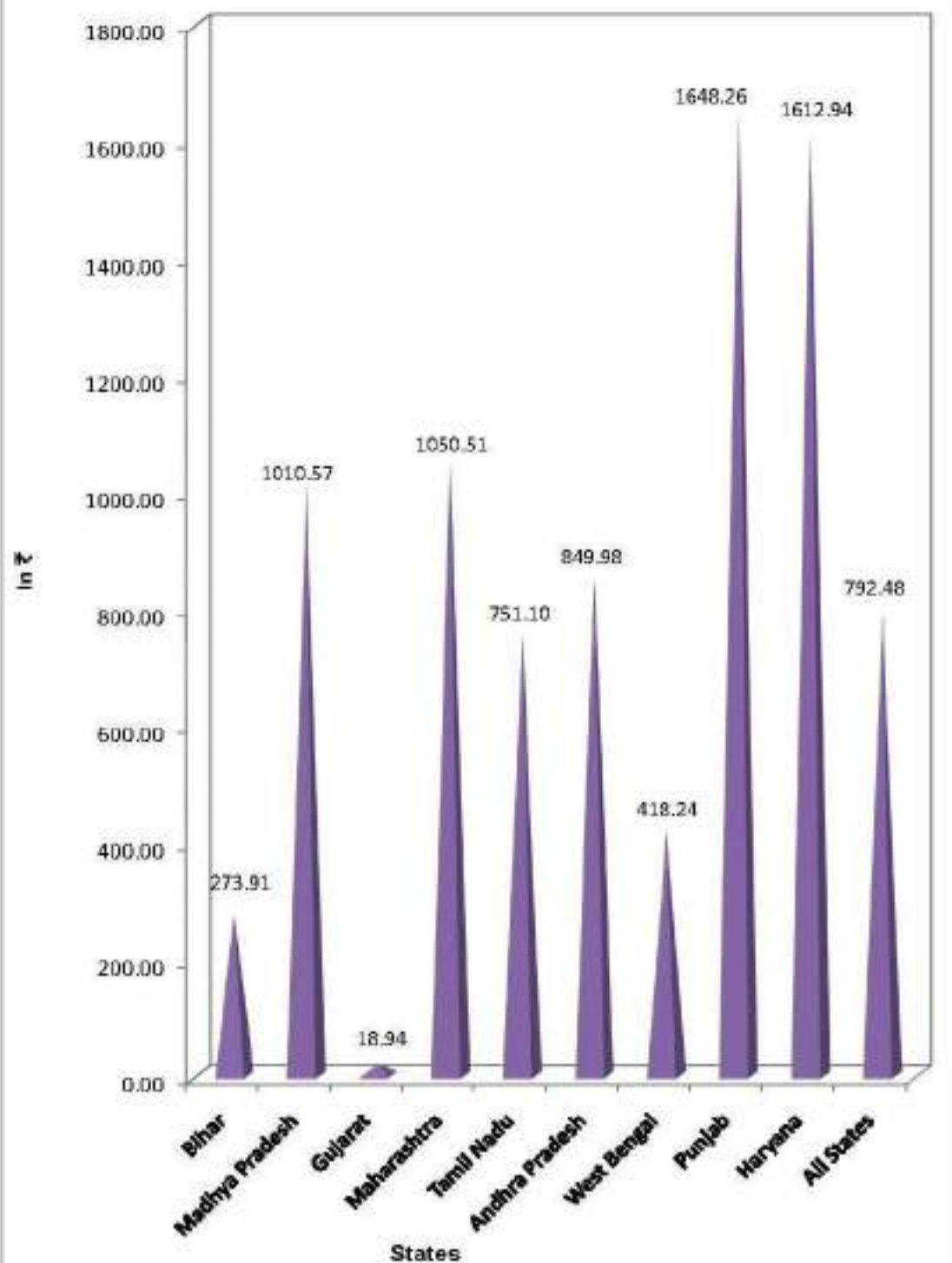
The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2018-19 (BE) is given in Table 2.2.4. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

Table 2.2.1
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2015-16 (Accounts)

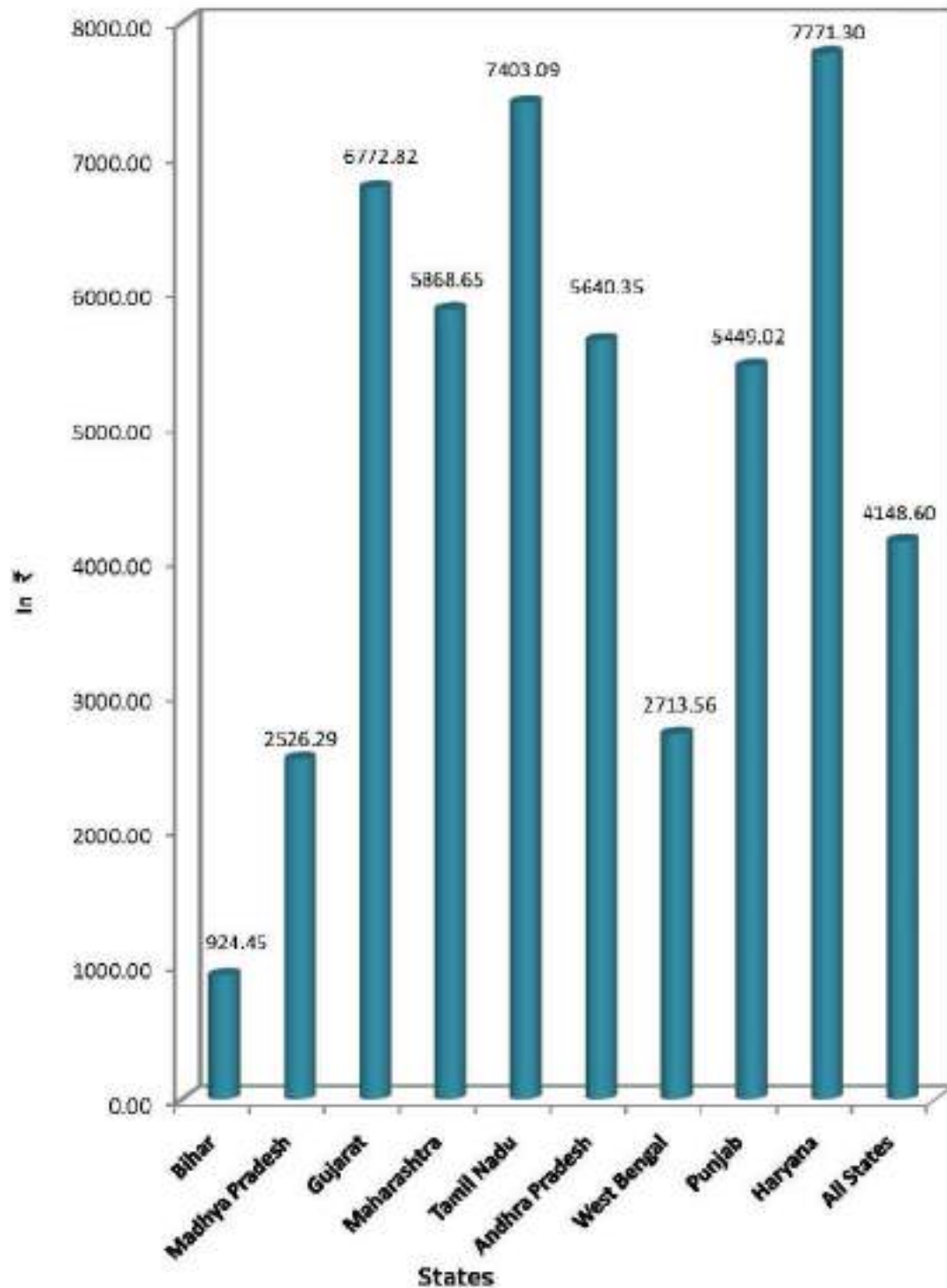
(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	10.15	849.98	6640.35	403.57	693.56	146.21
2	Bihar	60.61	273.91	924.45	94.27	297.17	568.35
3	Chhattisgarh	129.02	1183.83	3158.99	294.05	420.29	868.76
4	Goa	163.40	2130.13	14104.60	1304.20	3499.33	6300.80
5	Gujarat	388.40	18.94	6772.82	462.06	852.46	1128.90
6	Haryana	5.52	1612.94	7771.30	516.75	1177.57	328.66
7	Jharkhand	45.53	252.76	2492.78	175.23	147.27	66.19
8	Karnataka	27.82	2358.90	6222.67	769.49	1263.60	980.23
9	Kerala	54.09	582.83	9120.71	835.10	853.93	124.60
10	Madhya Pradesh	35.31	1010.57	2528.29	246.63	493.33	617.18
11	Maharashtra	147.29	1050.51	5865.65	506.92	1833.78	1259.08
12	Odisha	132.61	573.64	2949.77	235.07	485.83	696.72
13	Punjab	18.97	1648.26	6449.02	506.81	841.57	707.34
14	Rajasthan	36.87	908.38	3564.92	432.94	437.62	399.09
15	Tamil Nadu	33.14	751.10	7403.09	544.84	1122.45	502.66
16	Telangana	28.49	1046.45	8199.70	634.38	852.26	220.76
17	Uttar Pradesh	23.50	655.05	2218.25	205.10	576.92	93.56
18	West Bengal	255.66	418.24	2713.56	177.81	434.69	425.69
	Sub Total-I	87.80	805.65	4208.62	363.69	762.10	553.84
Special Category							
19	Arunachal Pradesh	59.27	575.53	1268.13	128.67	37.47	1498.00
20	Assam	68.70	241.90	2243.63	132.55	67.31	271.80
21	Himachal Pradesh	10.32	1571.14	5545.63	440.35	285.44	1446.65
22	Jammu & Kashmir	8.89	388.92	3851.49	105.95	192.87	799.47
23	Manipur	7.85	26.61	1413.67	70.58	31.67	122.76
24	Meghalaya	9.64	516.27	2459.97	127.30	36.61	51.70
25	Mizoram	74.00	505.00	2058.67	162.00	29.75	157.33
26	Nagaland	4.41	30.12	1932.82	312.29	12.00	220.71
27	Sikkim	30.83	2368.00	5428.87	372.67	141.83	1104.83
28	Tripura	15.31	368.13	2714.05	96.46	106.95	113.13
29	Uttarakhand	25.58	1592.10	5601.31	431.99	798.78	153.72
	Sub Total-II	38.30	597.76	3258.62	197.39	204.54	453.69
	All States	84.68	792.48	4148.60	353.15	726.76	547.50

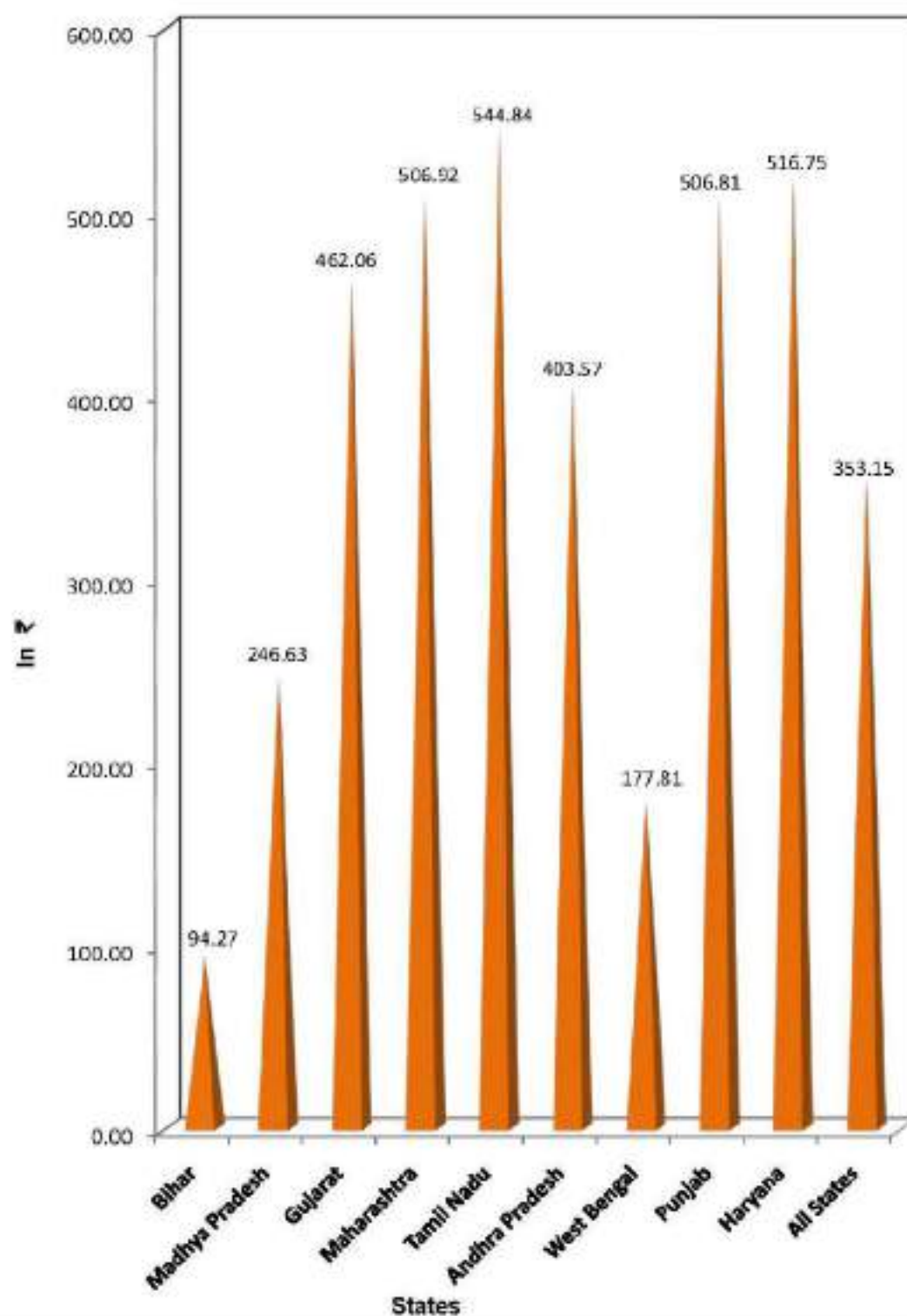
**Per Capita State Excise of Major States
during 2015-16 (Accounts)**



**Per Capita Sales Tax of Major States
during 2015-16 (Accounts)**



**Per Capita Taxes on vehicles of Major States
during 2015-16 (Accounts)**



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

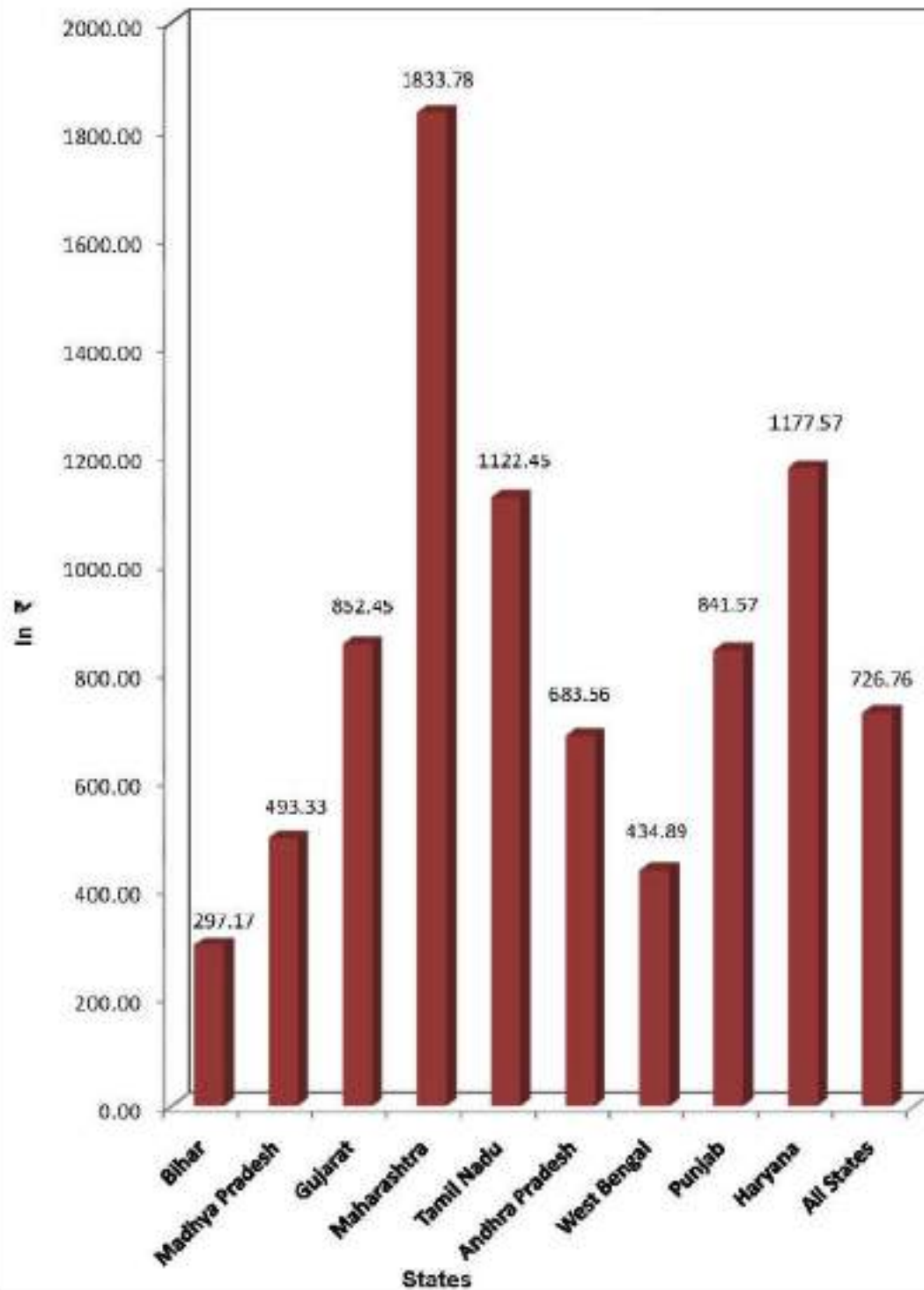
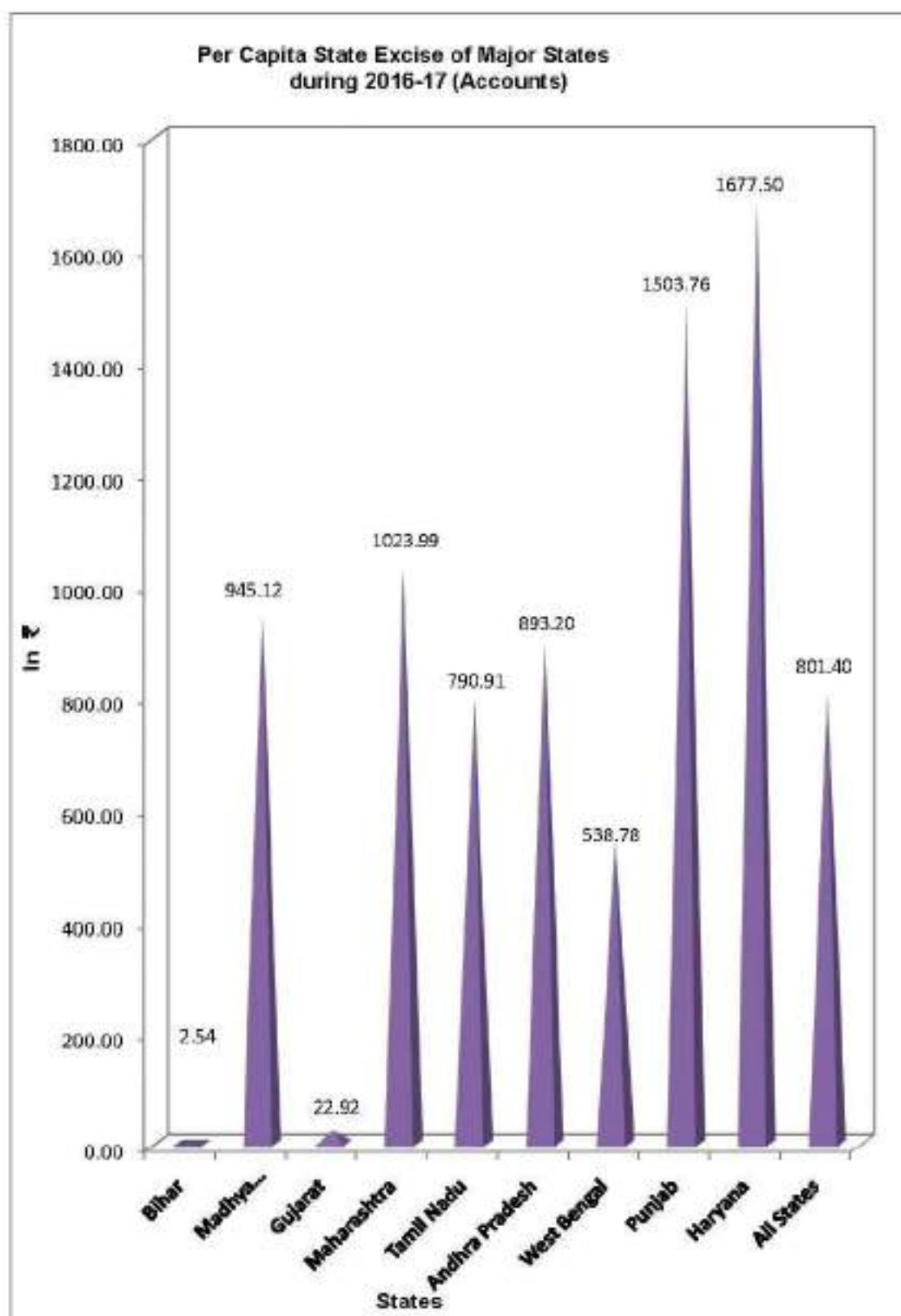


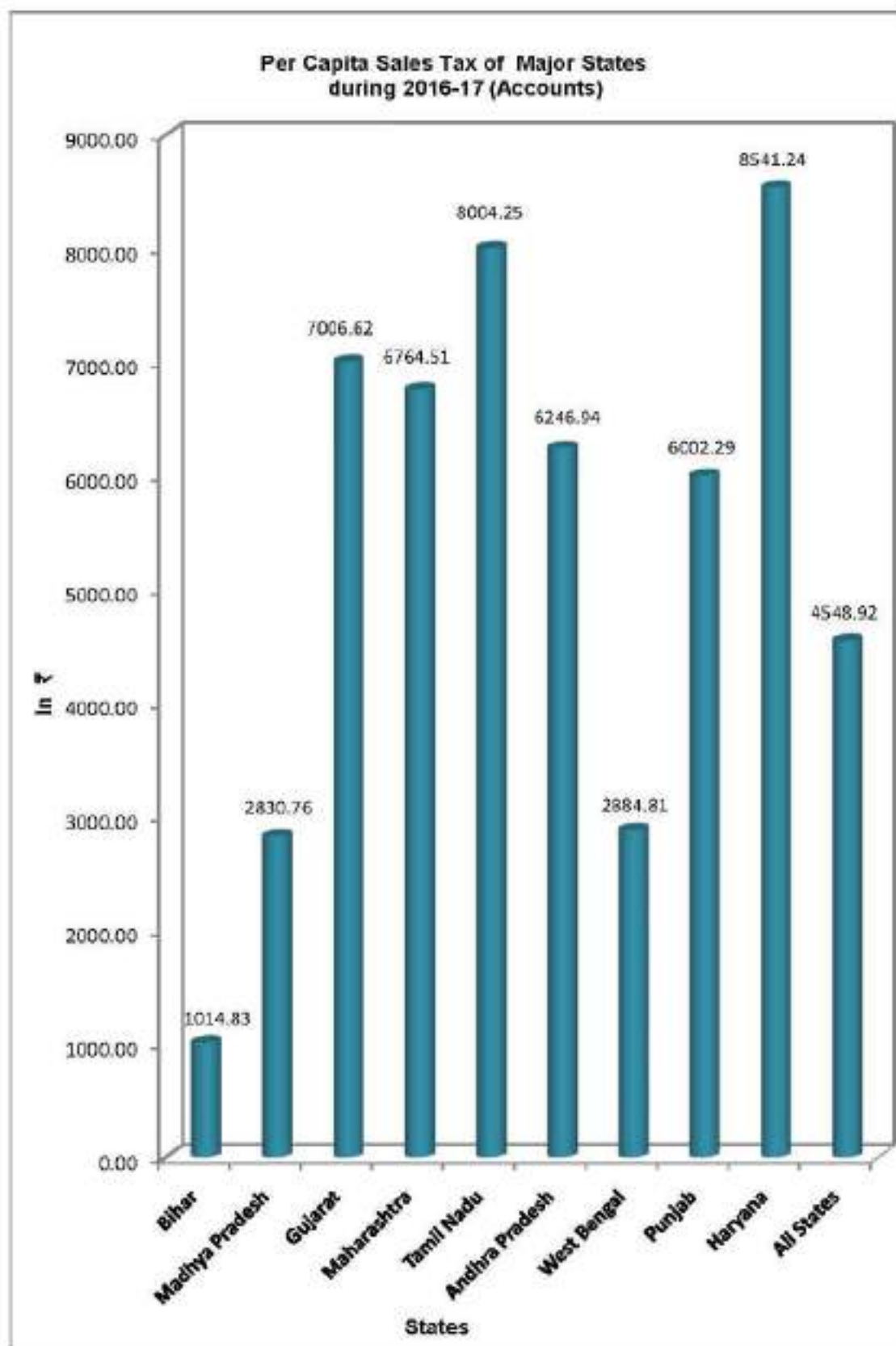
Table 2.2.2
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2016-17 (Accounts)

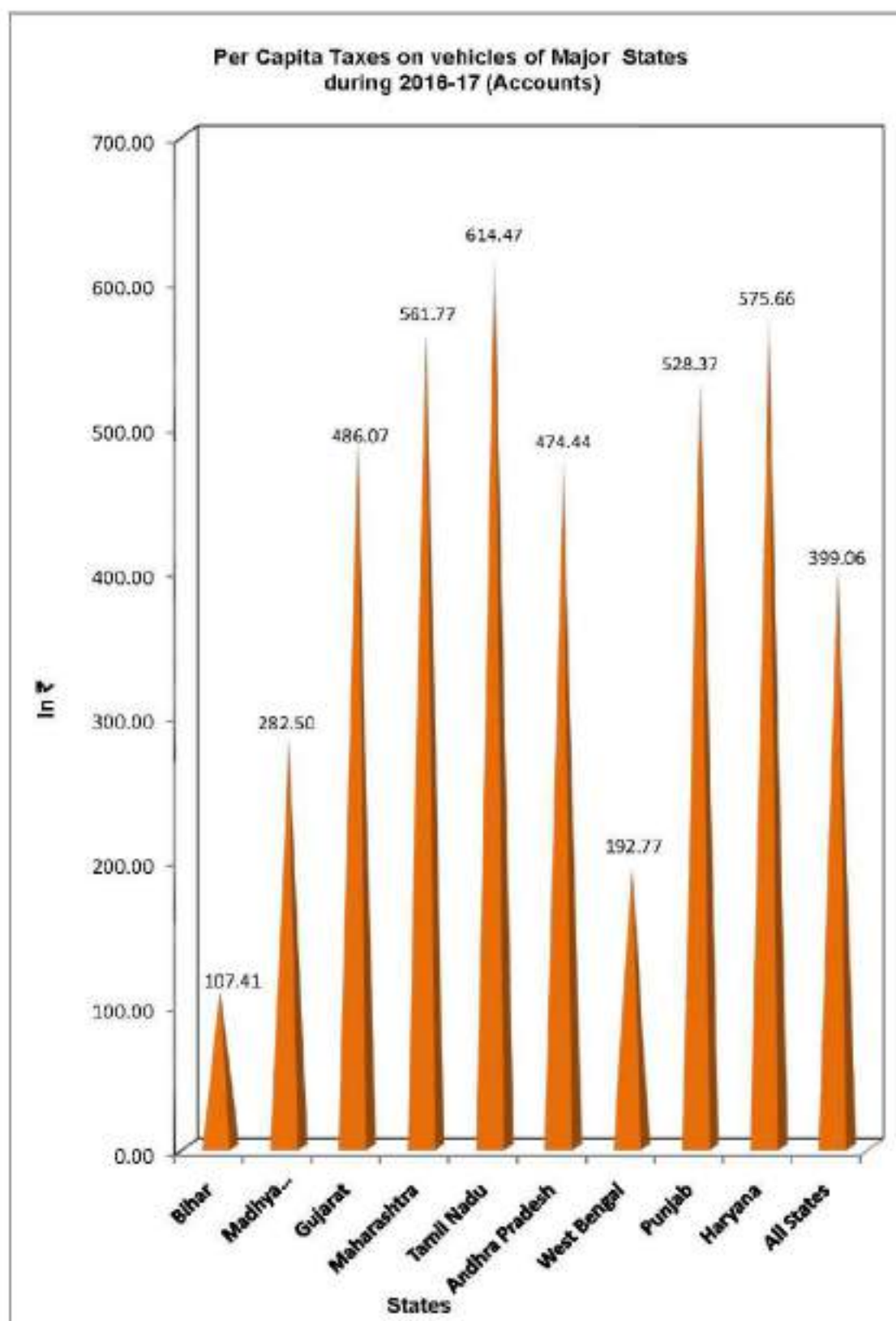
(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	32.09	893.20	6246.94	474.44	666.46	181.29
2	Bihar	83.00	2.64	1014.63	107.41	254.87	566.61
3	Chhattisgarh	174.88	1195.66	3448.95	342.11	420.61	997.99
4	Goa	260.60	2139.33	16254.47	1626.67	2434.07	5692.67
5	Gujarat	302.35	22.92	7008.62	486.07	874.88	1056.43
6	Haryana	5.85	1677.60	8541.24	575.66	1193.69	379.04
7	Jharkhand	65.29	261.33	2866.65	185.20	164.95	70.52
8	Karnataka	31.69	2501.33	6996.23	848.92	1184.52	1025.49
9	Kerala	36.73	597.43	9897.48	919.30	889.52	137.76
10	Madhya Pradesh	51.02	946.12	2830.76	282.50	492.53	943.08
11	Maharashtra	149.95	1023.99	6764.51	561.77	1750.99	1131.45
12	Odisha	102.45	620.49	2984.93	270.84	303.72	807.18
13	Punjab	23.15	1503.76	6002.29	528.37	697.48	714.81
14	Rajasthan	41.90	939.24	3802.72	482.40	406.56	235.52
15	Tamil Nadu	19.42	790.91	8004.25	614.47	916.03	533.59
16	Telangana	1.63	1520.63	9328.25	924.84	1041.32	373.25
17	Uttar Pradesh	34.80	653.55	2375.59	235.72	529.49	107.03
18	West Bengal	264.61	538.78	2884.61	192.77	451.63	354.26
	Sub Total-I	89.34	810.77	4607.27	411.56	718.66	551.87
Special Category							
19	Arunachal Pradesh	40.25	661.56	1765.88	152.94	31.75	1757.31
20	Assam	61.95	284.31	2581.60	153.88	66.90	414.67
21	Himachal Pradesh	10.47	1791.60	6002.62	382.99	286.52	1168.33
22	Jammu & Kashmir	12.15	409.54	4325.17	107.71	163.76	806.96
23	Manipur	5.62	27.41	1469.56	73.65	29.50	119.79
24	Meghalaya	3.74	497.00	2738.41	141.82	50.56	56.74
25	Mizoram	71.50	602.17	2565.08	214.56	27.17	201.25
26	Nagaland	5.13	28.94	2500.75	358.69	12.81	285.94
27	Sikkim	106.67	2604.00	6080.33	415.00	209.50	1480.50
28	Tripura	33.30	407.96	2782.23	109.00	104.58	117.93
29	Uttarakhand	145.01	1732.31	6503.42	505.82	706.89	313.19
	Sub Total-II	52.84	663.02	3687.20	214.49	187.20	487.51
	All States	97.03	801.40	4548.92	399.06	684.96	547.79

* Sales Tax also includes revenue from GST.







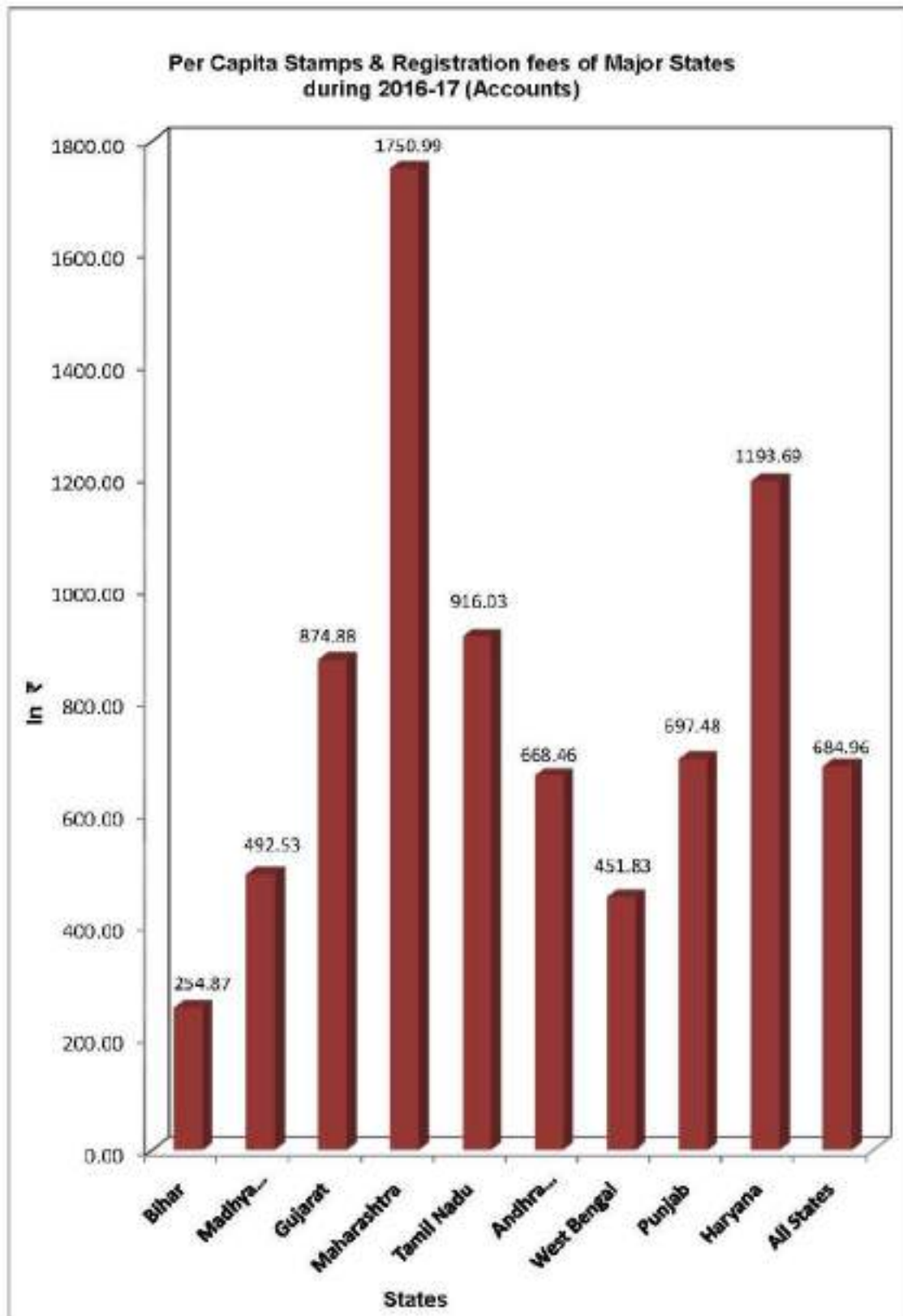
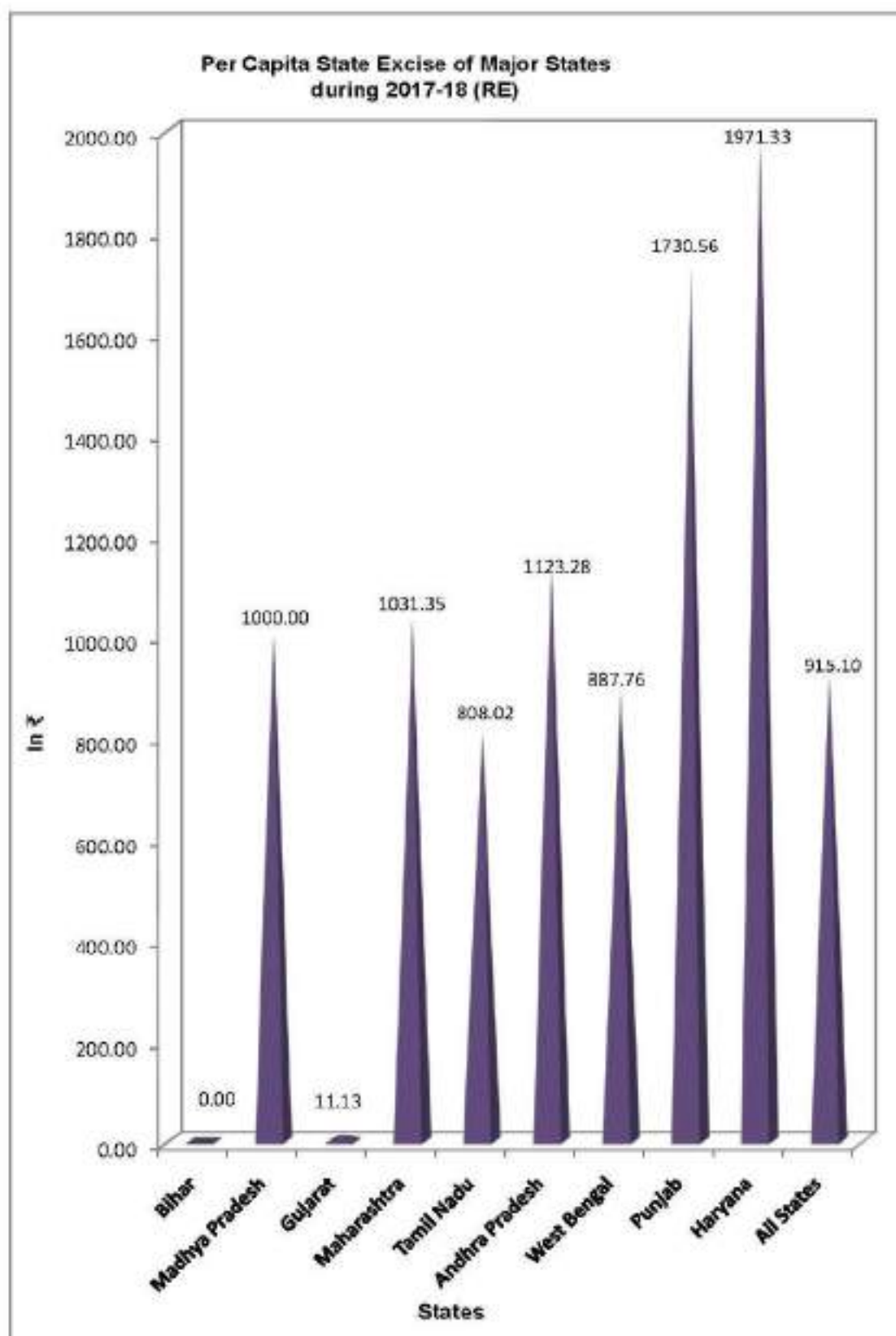


Table 2.2.3
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2017-18 (RE)

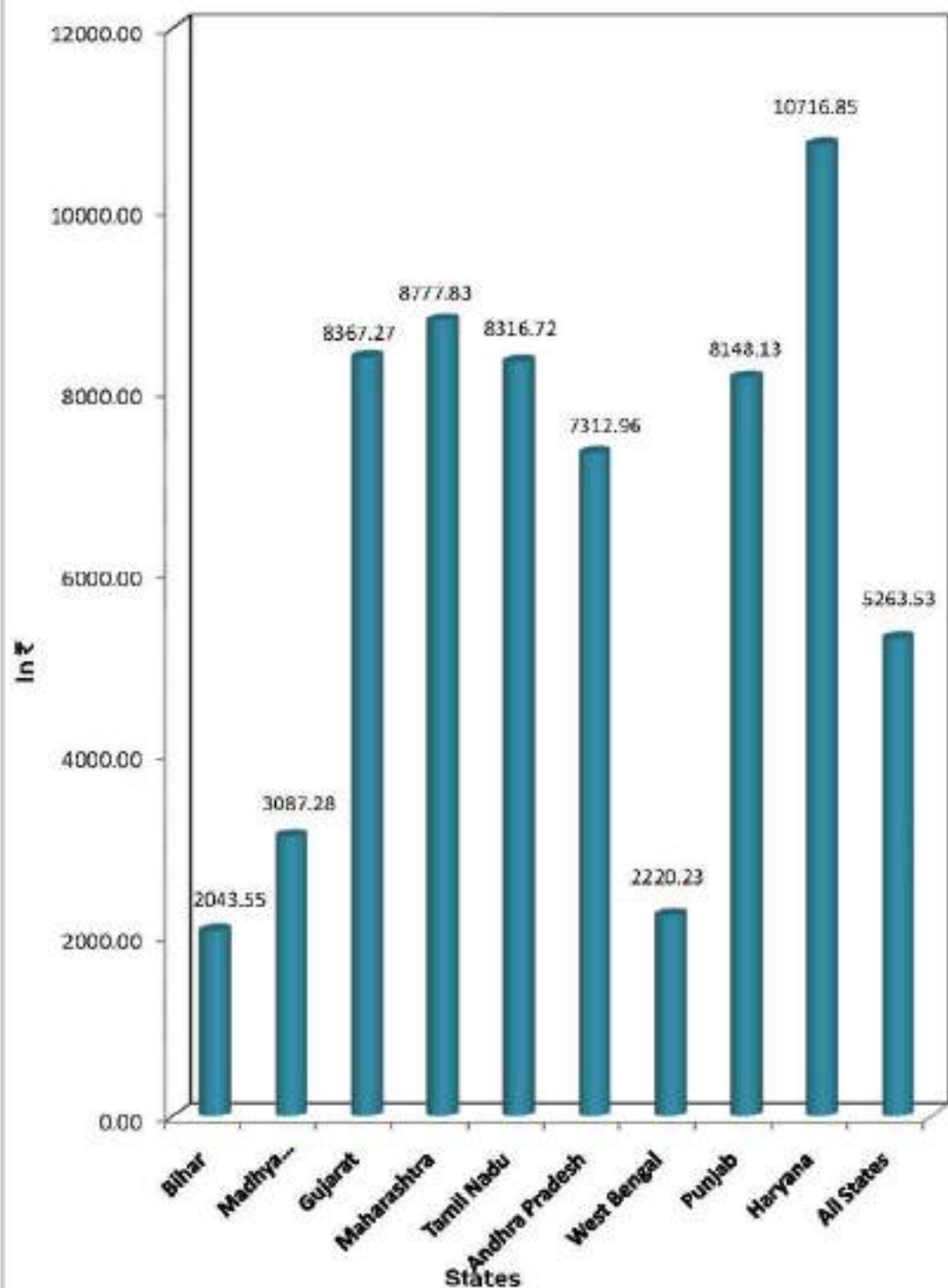
(in ₹)

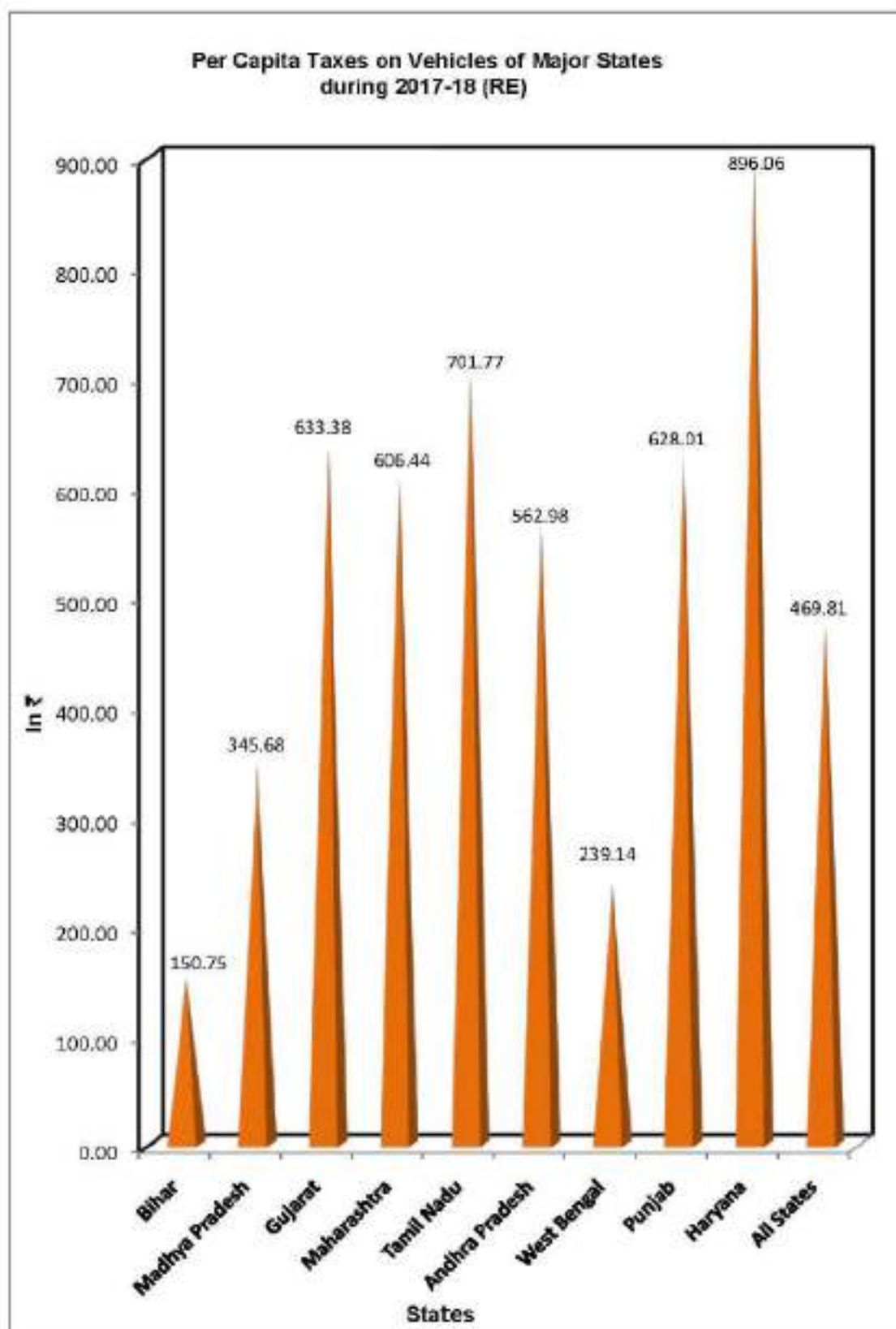
Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	57.25	1123.28	7312.96	562.98	763.36	240.41
2	Bihar	50.25	0.00	2043.55	150.75	385.26	50.35
3	Chhattisgarh	220.34	1250.12	3598.36	457.63	525.42	794.61
4	Goa	410.93	2576.33	21347.67	1560.40	4003.93	2417.67
5	Gujarat	327.87	11.13	8367.27	633.38	1058.12	1221.81
6	Haryana	8.87	1971.33	10718.85	896.06	1433.89	991.01
7	Jharkhand	106.67	426.67	3733.33	266.67	240.00	132.37
8	Karnataka	37.98	2638.68	7282.34	900.45	1349.33	622.94
9	Kerala	41.15	686.97	11521.15	1111.46	985.56	118.28
10	Madhya Pradesh	86.42	1000.00	3087.28	345.68	592.59	608.71
11	Maharashtra	264.03	1031.35	8777.63	606.44	1905.94	1026.53
12	Odisha	110.13	726.87	3727.98	308.37	220.26	747.60
13	Punjab	33.78	1730.56	8149.13	628.01	709.46	740.05
14	Rajasthan	74.37	1023.62	4094.49	564.30	531.50	511.81
15	Tamil Nadu	26.56	808.02	8316.72	701.77	1221.29	292.91
16	Telangana	4.05	2432.43	11689.19	945.95	1216.22	298.36
17	Uttar Pradesh	36.08	708.16	2580.33	288.68	567.88	102.08
18	West Bengal	270.42	887.76	2220.23	239.14	495.15	527.97
	Sub Total-I	109.07	927.28	5355.83	484.70	830.87	475.72
Special Category							
19	Arunachal Pradesh	44.25	744.06	2915.13	168.13	34.88	754.86
20	Assam	67.16	308.19	1976.74	166.79	72.52	247.84
21	Himachal Pradesh	26.89	1743.84	6470.95	369.90	342.60	1153.64
22	Jammu & Kashmir	6.49	457.75	5449.10	121.83	177.95	924.87
23	Manipur	14.29	34.29	1442.00	114.29	85.71	128.17
24	Meghalaya	16.00	654.66	3495.00	173.77	53.80	61.00
25	Mizoram	83.42	458.33	3064.17	198.58	78.33	151.67
26	Nagaland	3.93	32.00	2735.07	664.27	15.80	353.60
27	Sikkim	106.67	2563.33	7266.67	500.00	204.00	1030.50
28	Tripura	17.50	467.50	2810.00	137.50	115.00	122.50
29	Uttarakhand	38.24	2107.59	7656.72	642.86	962.24	601.42
	Sub Total-II	41.48	735.48	3899.92	249.76	235.44	488.03
	All States	104.78	915.10	5263.53	469.81	793.12	476.50

* Sales Tax also includes revenue from GST.



**Per Capita Sales Taxes of Major States
during 2017-18 (RE)**





**Per Capita Stamps & Registration fees of Major States
during 2017-18 (RE)**

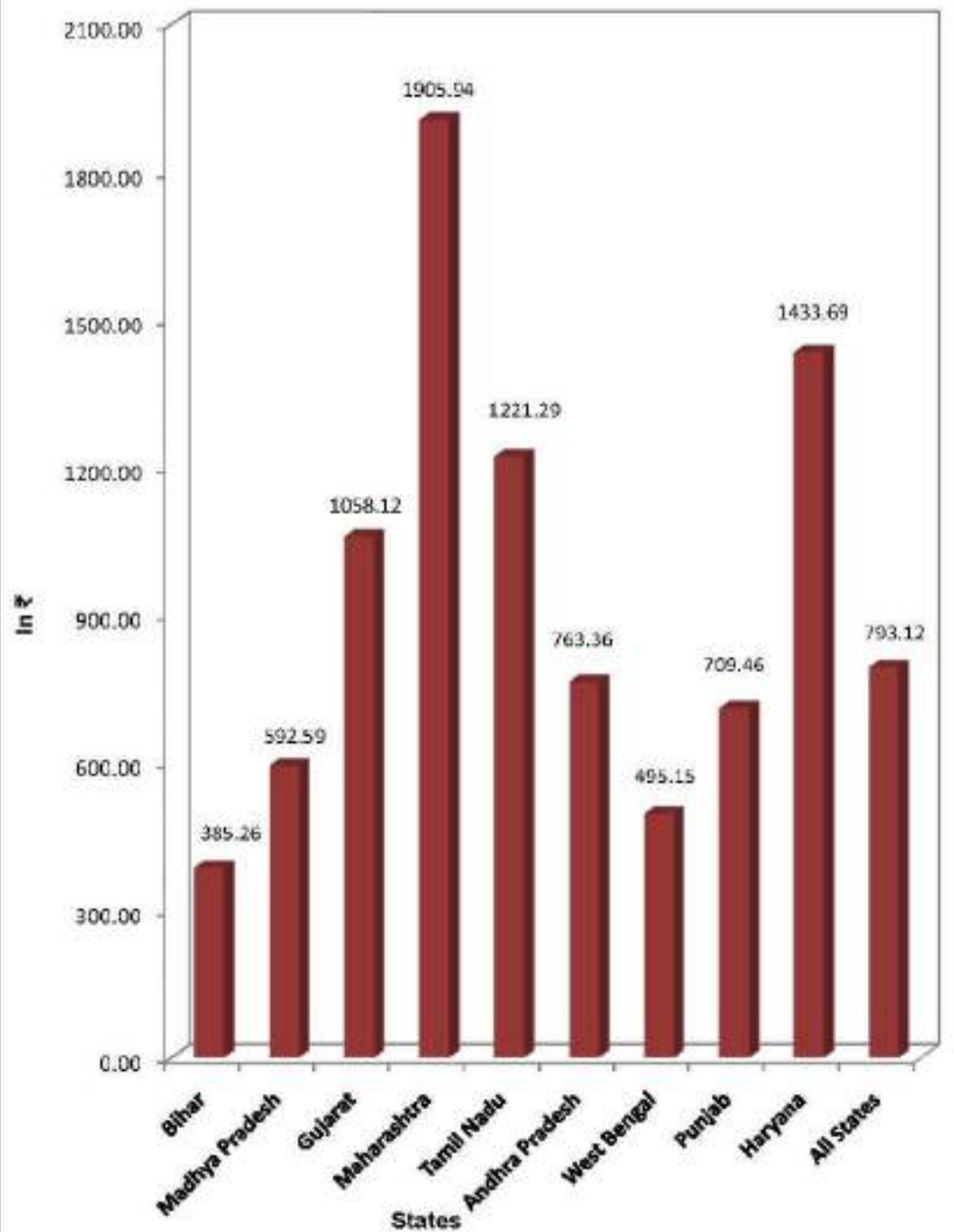


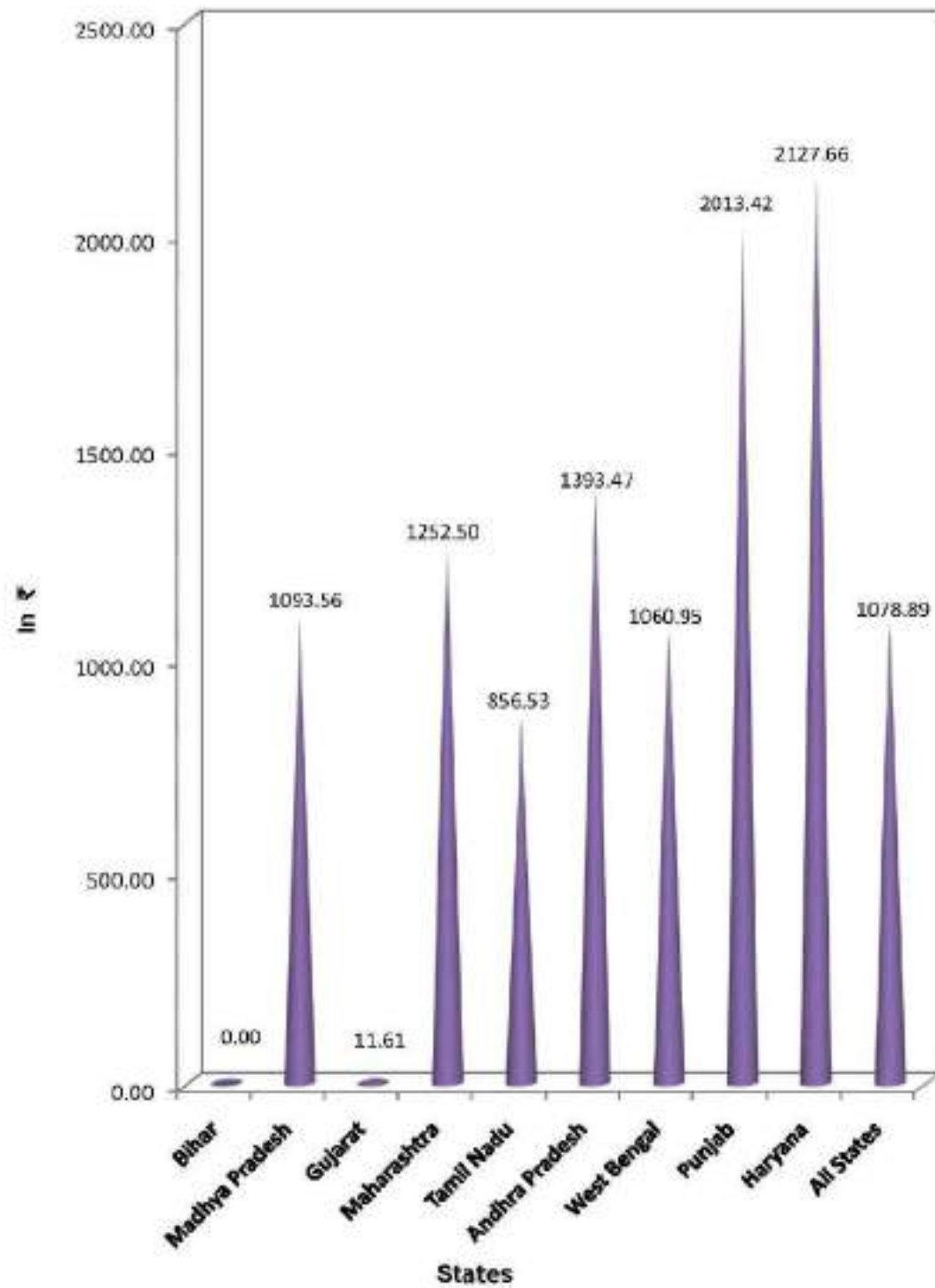
Table 2.2.4
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2018-19 (BE)

(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax*	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	56.82	1393.47	9079.55	698.39	924.24	259.42
2	Bihar	82.03	0.00	1877.77	164.07	385.56	33.80
3	Chhattisgarh	219.27	1446.84	2895.69	498.34	594.68	616.49
4	Goa	263.93	2706.73	26041.33	1712.40	4083.53	381.40
5	Gujarat	385.49	11.61	9329.39	702.64	1230.56	1389.50
6	Haryana	9.48	2127.66	12482.27	1046.10	1595.74	161.32
7	Jharkhand	104.71	261.78	4057.59	287.98	183.25	142.91
8	Karnataka	42.22	2821.60	8163.02	984.68	1538.46	524.70
9	Kerala	48.88	829.71	13843.52	1385.62	1114.36	113.67
10	Madhya Pradesh	145.81	1093.56	3840.58	388.82	680.44	491.77
11	Maharashtra	261.22	1252.50	10240.13	612.24	1959.18	1024.91
12	Odisha	118.58	827.89	4113.29	370.37	239.65	552.27
13	Punjab	36.91	2013.42	9319.98	718.12	838.93	1355.96
14	Rajasthan	75.85	1201.55	4728.68	633.07	549.10	318.09
15	Tamil Nadu	34.56	856.53	9079.01	760.31	1338.52	162.81
16	Telangana	1.24	2841.82	14338.34	1058.98	1260.05	272.18
17	Uttar Pradesh	35.56	1022.22	3177.78	328.89	800.00	88.89
18	West Bengal	286.42	1060.95	2031.13	253.29	521.88	415.48
	Sub Total-I	121.08	1096.42	6107.60	540.01	933.00	418.72
Special Category							
19	Arunachal Pradesh	48.89	818.50	4730.06	184.94	38.38	-0.06
20	Assam	72.81	372.49	2509.73	211.28	78.63	90.37
21	Himachal Pradesh	28.65	1926.70	7276.05	405.55	365.00	1143.88
22	Jammu & Kashmir	8.52	486.11	5888.44	121.53	231.80	1041.67
23	Manipur	15.83	38.00	1682.33	126.67	95.00	142.06
24	Meghalaya	4.40	752.86	3827.80	199.83	55.40	63.17
25	Mizoram	83.15	456.82	2752.31	198.00	76.08	151.54
26	Nagaland	4.84	36.43	3392.86	750.00	17.14	374.36
27	Sikkim	118.33	2642.33	8627.50	517.50	222.33	710.50
28	Tripura	48.78	461.46	3225.98	146.34	121.95	143.78
29	Uttarakhand	41.96	2324.56	8350.00	745.61	1048.87	614.98
	Sub Total-II	45.86	819.99	4455.34	288.52	262.36	428.72
	All States	116.29	1078.89	6002.79	524.06	890.46	419.36

* Sales Tax also includes revenue from GST.

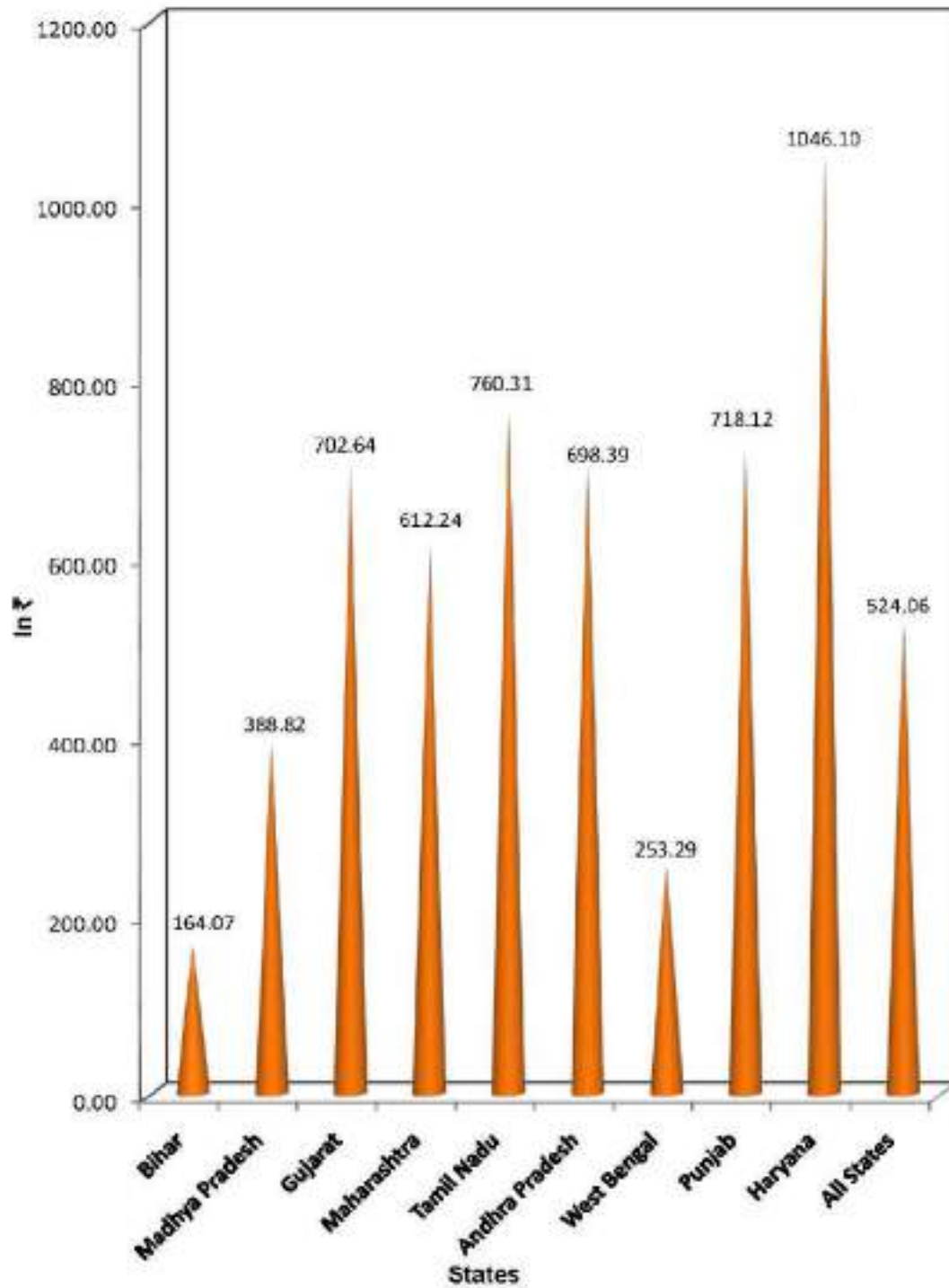
**Per Capita State Excise of Major States
during 2018-19 (BE)**

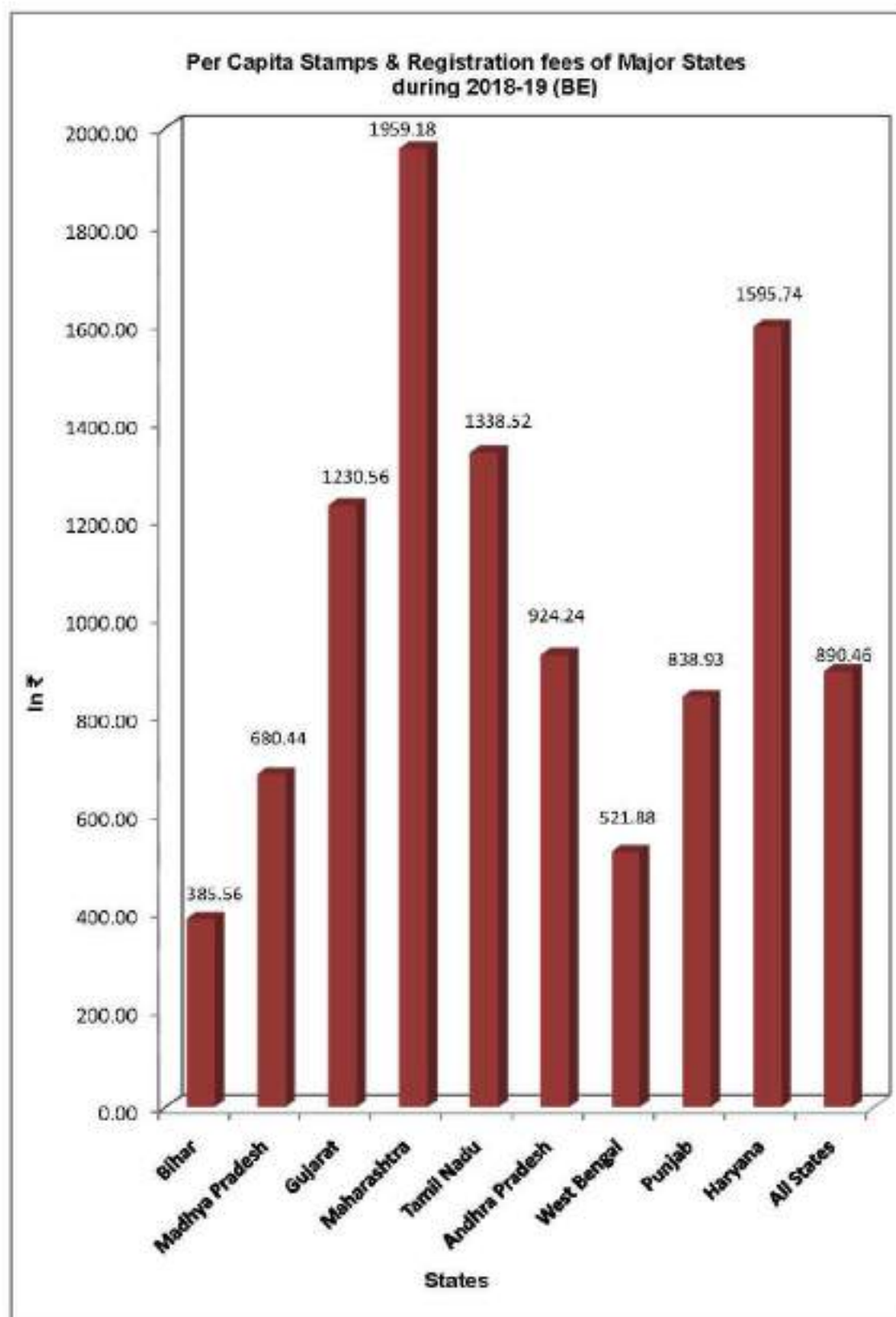


**Per Capita Sales Taxes of Major States
during 2018-19 (BE)**



**Per Capita Taxes on Vehicle of Major States
during 2018-19 (BE)**





2.3 Total Revenue Receipts

The analysis of total revenue receipts has been done for all the States of both non-special and special categories during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) in the following paragraphs:-

2.3.1 Total Revenue Receipts during 2015-16 (Accounts)

Out of the total revenue receipts of ₹ 1832884.97 crore of all 29 States during 2015-16 (Accounts), 54.60 percent was collected by the States themselves, constituting 46.22 percent as States' Own Tax revenue and 8.38 percent as States' Own Non-Tax Revenue. The remaining 45.40 percent was received from the Centre in the form of share in Central Taxes (27.62 percent) and Grants (17.78 percent).

Non-Special Category States

The analysis of total revenue receipts reveals that the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Maharashtra (75.68 percent) followed by Haryana (75.03 percent) and Goa (74.92 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (28.75 percent) in all the non-special category States. The revenue received in the form of share in Central Taxes to total revenue receipts was minimum in Haryana (11.56 percent) and maximum in Bihar (50.90 percent). The percentage share of Grants from the Centre was maximum in West Bengal (25.71 percent) followed by Andhra Pradesh (24.74 percent) and Odisha (20.49 percent). The percentage share of Grants from the Centre was minimum (2.59 percent) in Goa.

Special Category States

In the special category States, the percentage of both State's Own Tax Revenue and State's Own Non-Tax Revenue to its total revenue receipts was less than 32 percent in all the special category States except Uttarakhand (49.91 percent) and Himachal Pradesh (36.40 percent). The major sources of revenues in these special category States were Grants from the Centre and share in Central Taxes. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received about 50 percent to 70 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 74 percent to 92 percent from the two sources.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2015-16 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

2.3.2 Total Revenue Receipts during 2016-17 (Accounts)

Out of the total revenue receipts of ₹ 2046400.71 crore of all 29 States during 2016-17 (Accounts), 52.90 percent was collected by the States themselves, constituting 44.61 percent as States' Own Tax revenue and 8.28 percent as States' Own Non-Tax Revenue. The remaining 47.10 percent was received from the Centre in the form of share in Central Taxes (29.70 percent) and Grants (17.40 percent).

Non-Special Category States

The analysis of total revenue receipts reveals that the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Haryana (76.62 percent) followed by Maharashtra (72.94 percent), Goa (72.90 percent), Gujarat (70.82 percent) and Telangana (70.26 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (24.76 percent) from own sources 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 Telangana (10.61 percent). Bihar received the maximum share (55.77 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum (23.59 percent) in Andhra Pradesh followed by West Bengal (21.04 percent), Odisha (20.30 percent), Jharkhand (19.68 percent) and Bihar (19.47 percent). The percentage share of Grants from the Centre was minimum (3.06 percent) in Goa. The major share of total revenues in Haryana State (76.62 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 23.38 percent of the total revenue of Haryana State came from the Share in Central Taxes and Grants from the Centre.

Special Category States

In the special category States, the percentage of both State's Own Tax Revenue and State's Own Non-Tax Revenue to its total revenue receipts was less than 29 percent in all the special category States except Uttarakhand (49.19 percent), Assam (33.39 percent) and Himachal Pradesh (33.34 percent). The major sources of revenues in these special category States were Grants from the Centre and share in Central Taxes. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived about 51 percent to 72 percent of their total revenues from these two sources. The small States

namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 76 percent to 92 percent from the two sources.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2016-17 (Accounts) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

2.3.3 Total Revenue Receipts during 2017-18 (RE)

Out of the total revenue receipts of ₹ 2457717.88 crore of all States during 2016-17 (RE), 50.65 percent was collected by the States themselves constituting 42.74 percent as States' Own Tax Revenue and 7.92 percent as States' Own Non-Tax Revenue. The remaining 49.35 percent was received from the Centre in the form of share in Central Taxes (28.21 percent) and Grants (21.13 percent).

Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Haryana (79.44 percent) followed by Maharashtra (72.46 percent), Gujarat (72.19 percent), Punjab (71.36 percent) and Goa (70.54 percent). Bihar collected the minimum percentage of revenue (26.19 percent) in all the non-special category States. The revenue received in the form of share in Central Taxes to its total revenue receipts was minimum in Haryana (11.95 percent). Bihar received the maximum percentage of share (48.89 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (6.17 percent) in Goa. The share of Grants from the Centre was maximum (30.46 percent) in Andhra Pradesh. The major share of total revenues in Haryana State (79.44 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 20.56 percent of the total revenue of Haryana State came from the share in Central Taxes and Grants from the Centre.

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 20 percent except Uttarakhand, Himachal Pradesh, Assam and Jammu & Kashmir where it was 53.48 percent, 33.97 percent, 28.93 percent and 28.07 percent respectively. Grants from the Centre and share in Central Taxes were the major sources of revenue in all special category States except Uttarakhand. The major hilly States namely Assam, Himachal Pradesh and Jammu & Kashmir derived their revenues ranging from about 66 percent to 72 percent from these two sources while

small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 81 percent to 93 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2017-18 (RE) are given in Tables 2.3.3 (a) and 2.3.3 (b), respectively.

2.3.4 Total Revenue Receipts during 2018-19 (BE)

Out of the total revenue receipts of ₹ 2812993.72 crore estimated by all the States during 2018-19 (BE), 50.61 percent was to be collected by the States themselves, constituting 42.62 percent as States' Own Tax Revenue and 8.00 percent as States' Own Non-Tax Revenue. The remaining 49.39 percent was estimated to be received from the Centre in the form of share in Central Taxes (28.96 percent) and Grants from the Centre (20.43 percent).

Non-Special Category States

The State-wise comparison of total revenue receipts in the non-special category States during 2018-19 (BE) shows that the percentage of revenue receipts estimated to be collected by a State to its total revenue receipts was maximum in Haryana (78.55 percent) followed by Maharashtra (73.72 percent), Punjab (71.55 percent) and Gujarat (71.42 percent). The estimated percentage of revenue received in the form of share in Central Taxes to total revenue receipts in non-special category States was minimum (12.09 percent) in Haryana. Bihar received the maximum percentage of share (48.19 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Goa (6.35 percent). The percentage share of Grants from the Centre was maximum (32.60 percent) in Andhra Pradesh. The major share of total revenue receipts in Haryana (78.55 percent) was estimated to be received from States' Own Tax Revenue and States' Own Non-Tax Revenue whereas the receipt share in Central Taxes and Grants from the Centre for Haryana was estimated as only 21.45 percent of total State revenue.

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 27 percent except Uttarakhand (51.69 percent) and Himachal Pradesh (33.65 percent). The major sources of revenue in the special category States were Grants from the Centre and share in Central Taxes except Uttarakhand. In the major special category States namely Assam, Himachal Pradesh and Jammu & Kashmir, about 66 percent to 74 percent of the total State revenue was estimated to come from these two sources. In small States namely Arunachal

Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the share of these two Central sources in total State revenue ranged from about 79 percent to 92 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2018-19 (BE) are given in Tables 2.3.4(a) and 2.3.4(b), respectively.

Table 2.3.1 (a)
Revenue Receipts from various sources of States
during 2015-16 (Accounts)

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	39906.54	4920.01	44826.55	21893.79	21927.46	43821.25
2	Bihar	25449.10	2185.64	27634.74	48822.76	19565.60	66488.36
3	Chhattisgarh	17074.94	5214.80	22289.74	15716.38	6061.59	23777.97
4	Goa	3975.37	2431.94	6407.31	1923.76	221.18	2144.94
5	Gujarat	62649.41	10193.51	72842.92	15690.43	8949.23	24639.66
6	Haryana	30929.09	4752.49	36681.58	5496.22	6378.76	11874.98
7	Jharkhand	11478.95	5853.02	17331.97	15868.75	7337.84	23306.39
8	Karnataka	75550.19	5355.04	80905.23	23983.34	13928.75	37912.09
9	Kerala	38995.15	8425.49	47420.64	12890.67	8921.35	21812.02
10	Madhya Pradesh	40213.65	8588.79	48782.44	38397.84	16330.31	56728.15
11	Maharashtra	128608.11	13423.01	140031.12	28105.95	18898.81	45004.56
12	Odisha	22526.96	8711.24	31238.20	23573.79	14129.46	37703.25
13	Punjab	26690.48	2650.27	29340.75	8008.90	4173.72	12182.62
14	Rajasthan	42712.92	10827.85	53540.80	27815.83	16728.40	46644.33
15	Tamil Nadu	80476.08	8918.31	89394.39	20353.86	19259.62	39613.48
16	Telangana	39974.63	14414.36	54388.99	12350.72	9394.12	21744.84
17	Uttar Pradesh	81106.28	23134.65	104240.94	90873.66	31861.34	122835.00
18	West Bengal	42492.08	1881.79	44353.67	37183.93	28214.41	65378.34
	Sub Total-I	808809.94	141942.24	950752.18	449130.68	256281.55	705412.23
Special Category							
19	Arunachal Pradesh	535.06	392.18	927.22	7075.58	2550.33	9825.91
20	Assam	10106.50	2741.67	12848.07	16784.88	12824.75	29609.63
21	Himachal Pradesh	8695.81	1837.15	8532.96	3611.17	11296.35	14907.52
22	Jammu & Kashmir	7326.19	3812.79	11238.98	7813.48	16726.14	24541.62
23	Manipur	552.13	149.48	701.61	3140.73	4437.76	7578.49
24	Meghalaya	1056.52	226.60	1283.12	3276.46	2481.25	5757.71
25	Mizoram	358.41	297.63	656.04	2348.11	3672.25	6020.36
26	Nagaland	427.10	256.39	683.49	2540.72	4819.36	7360.08
27	Sikkim	566.81	412.99	979.80	1870.28	834.20	2804.48
28	Tripura	1332.25	262.60	1594.85	3266.02	4565.87	7831.89
29	Uttarakhand	9377.79	1219.66	10597.45	5333.19	5303.79	10836.86
	Sub Total-II	38334.87	11711.02	50045.89	57080.82	69614.05	126674.67
	Total (I+II)	847144.81	153653.26	1000798.07	506191.30	325895.60	932086.90

Table 2.3.1 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2015-16 (Accounts)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	45.02	5.65	50.57	24.70	24.74	49.43
2	Bihar	26.48	2.27	29.75	50.90	20.35	71.25
3	Chhattisgarh	37.06	11.32	48.38	34.12	17.50	51.62
4	Goa	46.48	28.44	74.92	22.49	2.59	25.08
5	Gujarat	64.27	10.46	74.72	16.10	9.18	25.28
6	Haryana	65.04	9.99	75.03	11.56	13.41	24.97
7	Jharkhand	28.25	14.40	42.65	39.29	18.06	57.35
8	Karnataka	63.59	4.61	68.09	20.19	11.72	31.91
9	Kerala	56.49	12.21	68.69	18.38	12.92	31.31
10	Madhya Pradesh	38.11	8.12	46.23	36.39	17.37	53.77
11	Maharashtra	68.42	7.25	75.68	15.19	9.13	24.32
12	Odisha	32.88	12.64	45.31	34.19	20.49	54.69
13	Punjab	64.28	6.38	70.66	19.29	10.05	29.34
14	Rajasthan	42.59	10.90	53.49	27.84	18.68	46.51
15	Tamil Nadu	62.38	6.81	69.29	15.78	14.93	30.71
16	Telangana	52.51	18.93	71.44	16.22	12.34	28.56
17	Uttar Pradesh	35.72	10.19	45.91	40.06	14.03	54.09
18	West Bengal	38.72	1.70	40.42	33.87	25.71	59.58
	Sub Total-I	48.84	8.57	57.41	27.12	15.47	42.59
Special Category							
19	Arunachal Pradesh	5.07	3.72	8.79	67.05	24.17	91.21
20	Assam	23.80	6.46	30.26	39.53	30.21	69.74
21	Himachal Pradesh	28.57	7.84	36.40	15.41	48.19	63.60
22	Jammu & Kashmir	20.48	10.94	31.41	21.84	48.75	68.59
23	Manipur	6.67	1.81	8.47	37.93	53.60	91.53
24	Meghalaya	15.00	3.25	18.25	46.52	35.23	81.75
25	Mizoram	5.37	4.46	9.83	35.17	55.00	90.17
26	Nagaland	5.31	3.19	8.50	31.59	59.92	91.50
27	Sikkim	14.98	10.91	25.89	49.42	24.68	74.11
28	Tripura	14.13	2.79	16.92	34.65	48.44	83.08
29	Uttarakhand	44.16	5.74	49.91	25.12	24.98	50.09
	Sub Total-II	21.69	6.63	28.32	32.29	39.39	71.68
	All States	46.22	8.38	54.60	27.62	17.78	45.40

Table 2.3.2 (a)
Revenue Receipts from various sources of States
during 2016-17 (Accounts)

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	44181.39	5192.84	49374.23	26263.88	23346.38	49610.26
2	Bihar	23742.26	2403.11	26145.37	58880.59	20559.02	79438.61
3	Chhattisgarh	16945.21	5669.25	24614.46	18809.16	10261.63	29070.79
4	Goa	4261.17	2712.00	6973.17	2299.19	292.61	2591.80
5	Gujarat	64442.70	13345.66	77788.36	18835.40	13218.05	32053.45
6	Haryana	34025.88	6196.09	40221.77	6597.47	5677.57	12275.04
7	Jharkhand	13299.25	5351.41	18650.66	19141.92	9261.35	28403.27
8	Karnataka	82956.13	5794.53	88750.66	28759.94	15703.19	44463.13
9	Kerala	42176.38	9699.98	51876.36	15225.02	8510.35	23735.37
10	Madhya Pradesh	44193.65	9066.61	53260.16	46064.10	23962.53	70026.63
11	Maharashtra	136591.93	12709.34	149301.27	33739.29	21652.58	55391.87
12	Odisha	22852.39	8043.10	30895.49	28321.50	15082.41	43403.91
13	Punjab	27746.66	5863.20	33609.86	9599.73	4775.82	14375.55
14	Rajasthan	44371.66	11615.56	55987.22	33555.86	19482.91	53038.77
15	Tamil Nadu	85941.41	9913.76	95855.17	24537.76	19838.20	44375.96
16	Telangana	48407.73	9781.71	58189.44	14876.61	9751.90	24628.51
17	Uttar Pradesh	85965.93	28944.07	114910.00	109428.29	32536.87	141965.16
18	West Bengal	45466.46	2949.86	48416.32	44625.16	24790.97	69416.13
	Sub Total-I	868567.99	155271.98	1024839.97	539560.87	278704.34	918265.21
Special Category							
19	Arunachal Pradesh	708.75	544.82	1253.57	8388.30	2137.70	10528.00
20	Assam	12079.56	4353.12	16432.68	20188.64	12696.48	32767.12
21	Himachal Pradesh	7039.04	1717.24	8756.28	4343.70	13184.35	17508.05
22	Jammu & Kashmir	7819.13	4072.20	11891.33	9488.60	20598.55	30087.15
23	Manipur	586.68	164.80	751.48	3757.12	4620.52	8377.64
24	Meghalaya	1186.01	665.24	1851.25	3811.05	3156.65	7067.70
25	Mizoram	441.81	365.21	807.02	2800.63	3790.64	6591.27
26	Nagaland	510.76	345.52	856.28	3032.62	5553.38	8586.00
27	Sikkim	652.56	451.64	1104.20	2069.19	1436.91	3506.10
28	Tripura	1422.00	216.85	1640.85	3809.12	4095.48	8004.60
29	Uttarakhand	10897.30	1345.82	12243.12	6411.57	8234.27	12645.84
	Sub Total-II	43343.60	14264.46	57608.06	68300.54	77386.93	145687.47
	Total (I+II)	912911.59	169536.44	1082448.03	607861.41	356091.27	963952.68

Table 2.3.2 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2016-17 (Accounts)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	44.63	5.25	49.68	26.53	23.59	50.12
2	Bihar	22.49	2.28	24.76	55.77	19.47	75.24
3	Chhattisgarh	35.29	10.56	45.65	35.04	19.11	54.15
4	Goa	44.55	28.35	72.90	24.04	3.06	27.10
5	Gujarat	58.67	12.15	70.62	17.15	12.03	29.18
6	Haryana	64.81	11.80	76.62	12.57	10.82	23.36
7	Jharkhand	28.26	11.37	39.64	40.68	19.68	60.36
8	Karnataka	62.27	4.35	66.62	21.59	11.79	33.36
9	Kerala	55.78	12.83	68.61	20.14	11.26	31.39
10	Madhya Pradesh	35.84	7.37	43.21	37.36	19.43	56.79
11	Maharashtra	66.73	6.21	72.94	16.48	10.58	27.06
12	Odisha	30.76	10.83	41.58	38.12	20.30	58.42
13	Punjab	57.82	12.22	70.04	20.01	9.95	29.96
14	Rajasthan	40.70	10.65	51.35	30.78	17.87	48.65
15	Tamil Nadu	61.29	7.07	68.36	17.50	14.15	31.64
16	Telangana	58.45	6.98	70.26	10.61	8.95	29.74
17	Uttar Pradesh	33.47	11.27	44.73	42.60	12.67	55.27
18	West Bengal	38.59	2.50	41.09	37.87	21.04	58.91
	Sub Total-I	47.18	8.42	55.60	29.27	15.12	44.40
Special Category							
19	Arunachal Pradesh	6.02	4.63	10.64	71.21	18.15	89.36
20	Assam	24.54	8.84	33.39	41.02	25.80	66.61
21	Himachal Pradesh	26.80	6.64	33.34	16.54	50.12	66.66
22	Jammu & Kashmir	18.63	9.70	28.33	22.60	49.07	71.67
23	Manipur	6.43	1.81	8.23	41.16	50.61	91.77
24	Meghalaya	13.27	7.67	20.93	43.75	35.31	79.07
25	Mizoram	5.97	4.94	10.91	37.86	51.24	89.09
26	Nagaland	5.41	3.66	9.07	32.12	58.81	90.93
27	Sikkim	14.15	9.80	23.95	44.88	31.17	76.05
28	Tripura	14.74	2.27	17.01	40.53	42.46	82.99
29	Uttarakhand	43.78	5.41	49.19	25.78	25.05	50.81
	Sub Total-II	21.32	7.02	28.34	33.60	38.07	71.66
	All States	44.61	8.28	52.90	29.70	17.40	47.10

Table 2.3.3 (a)
Revenue Receipts from various sources of States
during 2017-18 (RE)

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	52715.68	3988.82	56704.50	29001.51	37548.00	66549.51
2	Bihar	32001.12	2855.40	34856.52	85083.19	33170.85	98254.04
3	Chhattisgarh	20197.12	7715.00	27912.12	25520.92	15147.00	40667.92
4	Goa	4847.57	2855.84	7703.41	2544.27	673.69	3217.96
5	Gujarat	77967.35	16995.28	94962.63	20782.34	15805.54	36587.88
6	Haryana	44689.65	10984.92	55674.57	8371.87	6038.69	14410.56
7	Jharkhand	18398.38	11257.39	29655.77	22715.97	13608.30	36324.27
8	Karnataka	85587.58	6827.71	92415.29	31751.99	21865.62	53617.61
9	Kerala	48822.67	11728.97	60551.64	16892.45	10822.76	27715.21
10	Madhya Pradesh	46337.58	9520.66	55858.24	50853.05	26361.00	79214.05
11	Maharashtra	164978.84	21670.93	186649.77	37203.33	33751.73	70955.06
12	Odisha	26520.00	9000.00	35520.00	31272.03	22903.52	54175.55
13	Punjab	35490.38	5096.18	40586.56	10616.96	5668.47	16285.43
14	Rajasthan	51816.71	16859.28	68675.99	37028.03	29188.51	66216.54
15	Tamil Nadu	91279.24	10767.13	102046.37	34513.72	19264.60	53778.32
16	Telangana	61369.00	6599.51	67968.51	16420.06	23759.67	40179.73
17	Uttar Pradesh	94958.92	17502.12	112461.04	121406.51	71161.32	192567.83
18	West Bengal	45478.47	3173.10	48651.57	54102.33	30280.18	84382.51
	Sub Total-I	1003454.26	175198.24	1178652.50	616080.53	419019.45	1035099.98
Special Category							
19	Arunachal Pradesh	745.81	699.30	1445.11	9392.17	4901.03	14293.20
20	Assam	9766.98	6408.76	16175.74	22301.52	17427.87	39729.39
21	Himachal Pradesh	7378.71	2141.75	9520.46	4801.27	13701.97	18503.24
22	Jammu & Kashmir	10135.95	5388.85	15524.80	11803.18	27978.49	39781.67
23	Manipur	636.56	245.51	882.07	4511.50	6631.75	11143.25
24	Meghalaya	1558.98	512.77	2071.75	4323.15	4868.83	9191.98
25	Mizoram	483.90	317.38	801.28	3097.04	5051.69	8148.73
26	Nagaland	570.70	294.25	864.95	3353.09	6374.50	9727.59
27	Sikkim	700.27		1169.35	2470.52	2470.53	4941.05
28	Tripura	1468.00	437.63	1905.63	4200.00	4161.18	8361.18
29	Uttarakhand	13450.16	2477.24	15927.40	7084.97	8770.61	13855.58
	Sub Total-II	46898.02	19392.52	66290.54	77338.41	100338.45	177678.96
	Total (I+II)	1050350.28	194590.76	1244941.04	693418.94	519357.90	1212778.94

Table 2.3.3 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2017-18 (RE)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	42.77	3.24	46.01	23.53	30.46	53.99
2	Bihar	24.04	2.15	26.19	48.89	24.92	73.81
3	Chhattisgarh	29.45	11.25	40.70	37.21	22.09	59.30
4	Goa	44.39	26.15	70.54	23.30	6.17	29.46
5	Gujarat	59.27	12.92	72.19	15.80	12.01	27.81
6	Haryana	63.76	15.67	79.44	11.95	8.62	20.58
7	Jharkhand	27.88	17.08	44.94	34.43	20.63	55.06
8	Karnataka	58.61	4.68	63.28	21.74	14.97	36.72
9	Kerala	55.31	13.29	68.60	19.14	12.26	31.40
10	Madhya Pradesh	34.31	7.05	41.35	37.65	21.00	58.65
11	Maharashtra	64.04	8.41	72.46	14.44	13.10	27.54
12	Odisha	29.57	10.03	39.60	34.86	25.53	60.40
13	Punjab	62.40	8.96	71.36	18.67	9.97	28.64
14	Rajasthan	38.47	12.37	50.84	27.49	21.67	49.16
15	Tamil Nadu	58.58	6.91	65.49	22.15	12.36	34.51
16	Telangana	56.75	6.10	62.85	15.18	21.97	37.15
17	Uttar Pradesh	31.13	5.74	36.87	39.80	23.33	63.13
18	West Bengal	34.19	2.39	36.57	40.67	22.76	63.43
-	Sub Total-I	45.33	7.91	53.24	27.83	18.93	46.76
Special Category							
19	Arunachal Pradesh	4.74	4.44	9.18	59.68	31.14	90.82
20	Assam	17.47	11.46	28.93	39.89	31.17	71.07
21	Himachal Pradesh	26.33	7.64	33.97	17.13	48.89	66.03
22	Jammu & Kashmir	18.33	9.74	28.07	21.34	50.58	71.93
23	Manipur	5.29	2.04	7.34	37.52	55.15	92.66
24	Meghalaya	13.64	4.55	18.39	38.36	43.23	61.61
25	Mizoram	5.41	3.55	8.95	34.60	56.44	91.05
26	Nagaland	5.39	2.78	8.17	31.66	60.18	91.83
27	Sikkim	11.46	7.68	19.14	40.43	40.43	80.86
28	Tripura	14.30	4.26	18.56	40.91	40.53	81.44
29	Uttarakhand	45.16	8.32	53.48	23.79	22.73	46.52
	Sub Total-II	19.22	7.95	27.17	31.70	41.13	72.83
	All States	42.74	7.92	50.65	29.21	21.13	49.35

Table 2.3.4 (a)
Revenue Receipts from various sources of States
during 2018-19 (BE)

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	65534.76	5346.60	70881.36	33930.09	50695.78	84625.87
2	Bihar	31002.03	4445.89	35447.92	76172.37	46431.12	122603.49
3	Chhattisgarh	16885.69	8170.00	27055.69	30099.28	15713.00	45812.28
4	Goa	5278.25	2869.33	8147.58	2979.00	754.11	3733.11
5	Gujarat	88728.80	11705.04	100433.84	24307.08	15890.23	40197.31
6	Haryana	49131.67	11302.66	60434.33	9300.07	7198.62	16498.69
7	Jharkhand	19245.91	9030.00	28275.91	27004.08	13850.00	40854.08
8	Karnataka	95820.60	8180.94	104001.74	36215.28	26178.64	62393.92
9	Kerala	58587.44	14271.13	72858.57	19933.27	10009.39	29942.66
10	Madhya Pradesh	54655.24	10933.78	65589.02	59489.92	30807.53	90297.45
11	Maharashtra	186039.64	22764.94	210824.78	43514.60	31628.58	75143.18
12	Odisha	28550.00	10300.00	38850.00	36585.93	24764.07	61350.00
13	Punjab	42564.31	10248.85	52813.16	12428.53	8570.16	20998.69
14	Rajasthan	58099.11	20397.42	78496.53	43309.66	29857.32	73166.98
15	Tamil Nadu	99933.31	11301.11	111234.42	44390.19	20626.87	65017.06
16	Telangana	73751.88	8973.92	82725.80	19207.43	29041.88	48249.31
17	Uttar Pradesh	122700.00	28821.66	151521.66	133548.40	63549.31	197097.71
18	West Bengal	45234.58	3395.41	48629.99	65403.40	32714.37	98117.77
	Sub Total-I	1145743.62	202478.68	1348222.30	717818.58	458280.98	1176099.56
Special Category							
19	Arunachal Pradesh	931.28	800.00	1731.28	10967.19	4855.10	15822.29
20	Assam	11640.23	8191.67	19831.90	31906.77	22379.83	54286.60
21	Himachal Pradesh	6247.92	1981.20	10229.12	6387.00	13784.09	20171.09
22	Jammu & Kashmir	11194.36	5761.05	16955.41	12983.50	34329.94	47313.44
23	Manipur	755.96	248.53	1004.49	5200.38	6444.06	11544.44
24	Meghalaya	1718.21	538.10	2256.31	5059.77	5217.43	10277.20
25	Mizoram	483.34	323.85	807.19	3625.32	4476.92	8102.24
26	Nagaland	640.56	347.45	988.01	3777.86	7820.85	11598.71
27	Sikkim	770.31	481.92	1252.23	2892.34	1836.36	4728.70
28	Tripura	1709.00	261.36	1990.36	5747.00	6275.85	12022.85
29	Uttarakhand	14963.62	3470.51	18434.13	8291.23	8934.84	17225.87
	Sub Total-II	53052.78	22425.64	75478.43	96838.36	116355.07	213193.43
	Total (I+II)	1198796.41	224904.32	1423700.73	814656.94	574636.05	1389292.99

Table 2.3.4 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2018-19 (BE)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
Non-Special Category							
1	Andhra Pradesh	42.14	3.44	45.58	21.82	32.60	54.42
2	Bihar	19.62	2.81	22.43	48.19	29.38	77.57
3	Chhattisgarh	25.92	11.21	37.13	41.31	21.56	62.87
4	Goa	44.43	24.15	68.58	25.07	6.35	31.42
5	Gujarat	63.09	8.32	71.42	17.28	11.30	28.58
6	Haryana	63.86	14.69	78.55	12.09	9.36	21.45
7	Jharkhand	27.84	13.06	40.90	39.06	20.03	59.10
8	Karnataka	57.59	4.92	62.50	21.76	15.73	37.50
9	Kerala	56.99	13.88	70.87	19.39	9.74	29.13
10	Madhya Pradesh	35.06	7.01	42.07	38.18	19.76	57.93
11	Maharashtra	65.76	7.97	73.72	15.22	11.06	26.28
12	Odisha	28.49	10.28	38.77	36.51	24.71	61.23
13	Punjab	57.67	13.89	71.55	16.84	11.61	28.45
14	Rajasthan	38.31	13.45	51.76	28.56	19.69	48.24
15	Tamil Nadu	56.70	6.41	63.11	25.19	11.70	36.89
16	Telangana	56.31	6.85	63.16	14.66	22.17	36.84
17	Uttar Pradesh	35.20	8.27	43.46	38.31	18.23	56.54
18	West Bengal	30.82	2.31	33.14	44.57	22.29	66.86
	Sub Total-I	45.39	8.02	53.41	28.44	18.15	46.59
Special Category							
19	Arunachal Pradesh	5.31	4.56	9.86	62.48	27.66	90.14
20	Assam	15.70	11.05	26.76	43.05	30.19	73.24
21	Himachal Pradesh	27.13	6.62	33.65	21.01	45.34	66.35
22	Jammu & Kashmir	17.42	8.96	26.38	20.20	53.42	73.62
23	Manipur	5.98	1.96	7.94	41.11	50.95	92.06
24	Meghalaya	13.70	4.29	17.99	40.38	41.63	82.01
25	Mizoram	5.43	3.63	9.06	40.69	50.25	90.94
26	Nagaland	5.09	2.76	7.85	30.01	62.14	92.15
27	Sikkim	12.88	8.06	20.94	48.36	30.70	79.06
28	Tripura	12.20	2.01	14.20	41.01	44.79	85.80
29	Uttarakhand	41.96	9.73	51.69	23.25	25.06	48.31
	Sub Total-II	18.38	7.77	26.15	33.55	40.31	73.85
	All States	42.62	8.00	50.61	28.96	20.43	49.39

2.4 Per Capita Revenue Receipts

The revenue receipts estimated on per capita basis for different States of non-special and special categories for the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) have been reviewed in the following paragraphs:-

2.4.1 Per capita Revenue Receipts during 2015-16 (Accounts)

The per capita total revenue for all States taken together during 2015-16 (Accounts) was ₹ 14394.76. The per capita revenue receipts from State's sources and Central sources were ₹ 7859.88 and ₹ 6534.88 respectively.

Non- Special Category States

In the non-special category States, the per capita revenue from States' sources during 2015-16 (Accounts) was maximum in Goa (₹ 42715.40) followed by Telangana (₹ 14942.03), Kerala (₹ 14071.41), Haryana (₹ 13166.63) and Karnataka (₹ 12446.96). Bihar (₹ 2409.31) was at the minimum level. The per capita State's Own Tax Revenue was maximum in Goa (₹ 26502.47). Bihar with ₹ 2218.75 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 16212.93) followed by Telangana (₹ 3959.99) and Kerala (₹ 2500.15). Bihar with ₹ 190.55 was at the lowest position. However, the State's Own Non-Tax Revenue was not comparable as in some States, certain activities were directly under State control while in other States, the same activities were run by the Corporations and Boards of the State. Like-wise, State lotteries were also run by a few States only.

The per capita share in Central Taxes was maximum in Goa (₹ 12825.07) followed by Chhattisgarh (₹ 5573.18), Odisha (₹ 5309.41) and Madhya Pradesh (₹ 4897.68). The per capita share in Central Taxes was minimum in Haryana (₹ 2028.13). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1374.69 in Gujarat to ₹ 4249.51 in Andhra Pradesh. The per capita share of Haryana was ₹ 2353.79.

Special Category States

The special category States received major share of their per capita revenue receipts from the Centre in the form of share in Central Taxes and Grants. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹ 8865.16, ₹ 20704.89, ₹ 17913.59 and ₹ 9758.70 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 64172.73) and minimum in Meghalaya (₹ 17447.61).

The per capita total revenue receipts of States during 2015-16 (Accounts) are given in Table 2.4.1 The graphic presentation of per capita revenue receipts of the major States has also been given.

2.4.2 Per Capita Revenue Receipts during 2016-17 (Accounts)

The per capita total revenue for all States taken together during 2016-17 (Accounts) was ₹ 15846.37. The per capita revenue receipts from State's sources and Central sources were ₹ 8381.97 and ₹ 7464.40 respectively.

Non- Special Category States

In the non-special category States, the per capita revenue receipts from States' sources during 2016-17 (Accounts) were maximum in Goa (₹ 46487.80) followed by Telangana (₹ 15855.43), Kerala (₹ 15348.04) and Karnataka (₹ 13467.47). Bihar (₹ 2234.65) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 28407.80) followed by Telangana (₹ 13190.12), Karnataka (₹ 12588.18), Kerala (₹ 12478.22) and Haryana (₹ 12372.97). Bihar with ₹ 2029.25 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 18080.00) followed by Kerala (₹ 2869.82) and Telangana (₹ 2665.32). Bihar with ₹ 205.39 was at the lowest position. However, the State's Own Non-Tax Revenue was not comparable as in some States, certain activities were directly under State control while in other States, the same activities were run by the Corporations and Boards of the State. Like-wise, State lotteries were also run by a few States only.

The per capita share in Central Taxes was maximum in Goa (₹ 15327.93) followed by Chhattisgarh (₹ 6530.96), Odisha (₹ 6307.68) and Madhya Pradesh (₹ 5779.69). The per capita share in Central Taxes was minimum in Haryana (₹ 2399.08). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1489.78 in Uttar Pradesh to ₹ 4489.69 in Andhra Pradesh. The per capita share of Haryana was ₹ 2064.57.

Special Category States

The special category States received major share of their per capita revenue receipts from the Centre in the form of share in Central Taxes and Grants. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹ 9671.72, ₹ 23983.63, ₹ 21645.43 and ₹ 11496.22 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 65787.50) and minimum in Tripura (₹ 20011.50).

The per capita total revenue receipts of States during 2016-17 (Accounts) are given in Table 2.4.2 The graphic presentation of per capita revenue receipts of the major States has also been given.

2.4.3 Per Capita Revenue Receipts during 2017-18 (RE)

The per capita total revenue receipts for all States taken together during 2017-18 (RE) were ₹ 18772.67. The per capita revenue from State's sources and Central sources was ₹ 9509.17 and ₹ 9263.50 respectively.

Non-Special Category States

The analysis shows that the per capita revenue receipts from States' sources during 2017-18 (RE) was maximum in Goa (₹ 51356.07) followed by Haryana (₹ 19955.04), Telangana (₹ 18369.87), Kerala (₹ 17914.69), Maharashtra (₹ 15400.15) and Gujarat (₹ 14152.40) in the non-special category States. Bihar with ₹ 2919.31 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 32317.13) followed by Telangana (₹ 16586.22), Haryana (₹ 16017.80), Kerala (₹ 14444.58) and Maharashtra (₹ 13612.12). Bihar with ₹ 2680.16 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 19038.93). Bihar (₹ 239.15) ranked at the lowest position. However, the State's Own Non-Tax Revenue was not comparable due to the reasons already explained under the discussion of 2016-17 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 16961.80) followed by Chhattisgarh (₹ 8651.16), Odisha (₹ 6888.11), Madhya Pradesh (₹ 6278.15) and Andhra Pradesh (₹ 5534.64). The per capita share in Central Taxes in Haryana was ₹ 3000.67. The per capita share received from Central Grants of all non-special category States ranged from ₹ 1915.02 in Punjab to ₹ 7165.65 in Andhra Pradesh whereas Haryana's per capita share was ₹ 2164.41.

Special Category States

The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants from the Centre amounting to ₹ 11549.24, ₹ 25346.90, ₹ 28015.26 and ₹ 12371.05 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 89332.50) and minimum in Tripura (₹ 20902.95).

The per capita total revenue receipts of States during 2017-18 (RE) are given in Table 2.4.3. The graphic presentation of per capita revenue receipts of the major States has also been given.

2.4.4 Per Capita Revenue Receipts during 2018-19 (BE)

The per capita total revenue receipts for both categories of States taken together during 2018-19 (BE) were estimated as ₹ 21193.35. The per capita revenue from State's sources and Central sources was ₹ 10726.29 and ₹ 10467.06 respectively.

Non-Special Category States

In the non-special category States, the per capita revenue receipts from State's sources during 2018-19 (BE) were estimated as maximum in Goa (₹ 54317.20) followed by Telangana (₹ 22178.50), Kerala (₹ 21555.79), Haryana (₹ 21430.61) and Punjab (₹ 17722.54). Bihar with ₹ 2907.95 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 35188.33) followed by Telangana (₹ 19772.62), Haryana (₹ 17422.58), Kerala (₹ 17333.56) and Maharashtra (₹ 15350.19). Bihar with ₹ 2543.23 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 19128.87) followed by Kerala (₹ 4222.23), Haryana (₹ 4008.04), Punjab (₹ 3439.21) and Chhattisgarh (₹ 2714.29). West Bengal with ₹ 342.97 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 19860.00) followed by Chhattisgarh (₹ 9999.76), Odisha (₹ 7970.79), Madhya Pradesh (₹ 7228.42) and Jharkhand (₹ 7069.13). The per capita share in Central Taxes for Haryana was estimated as ₹ 3297.90. The per capita Grants from the Centre ranged from ₹ 2333.37 in Gujarat to ₹ 9601.47 in Andhra Pradesh. In Haryana, it was estimated as ₹ 2552.70.

Special Category States

All the special category States except Uttarakhand received major share of their per capita total revenue from the Centre in the form of share in Central Taxes and Grants from the Centre. The major special category States namely Assam, Himachal Pradesh and Jammu & Kashmir received the per capita revenue from the Central sources in the form of share in Central Taxes and Central Grants amounting to ₹ 15554.90, ₹ 27258.23 and ₹ 32856.56. In small States, it was maximum in Arunachal Pradesh (₹ 98889.31) and minimum in Tripura (₹ 29324.02).

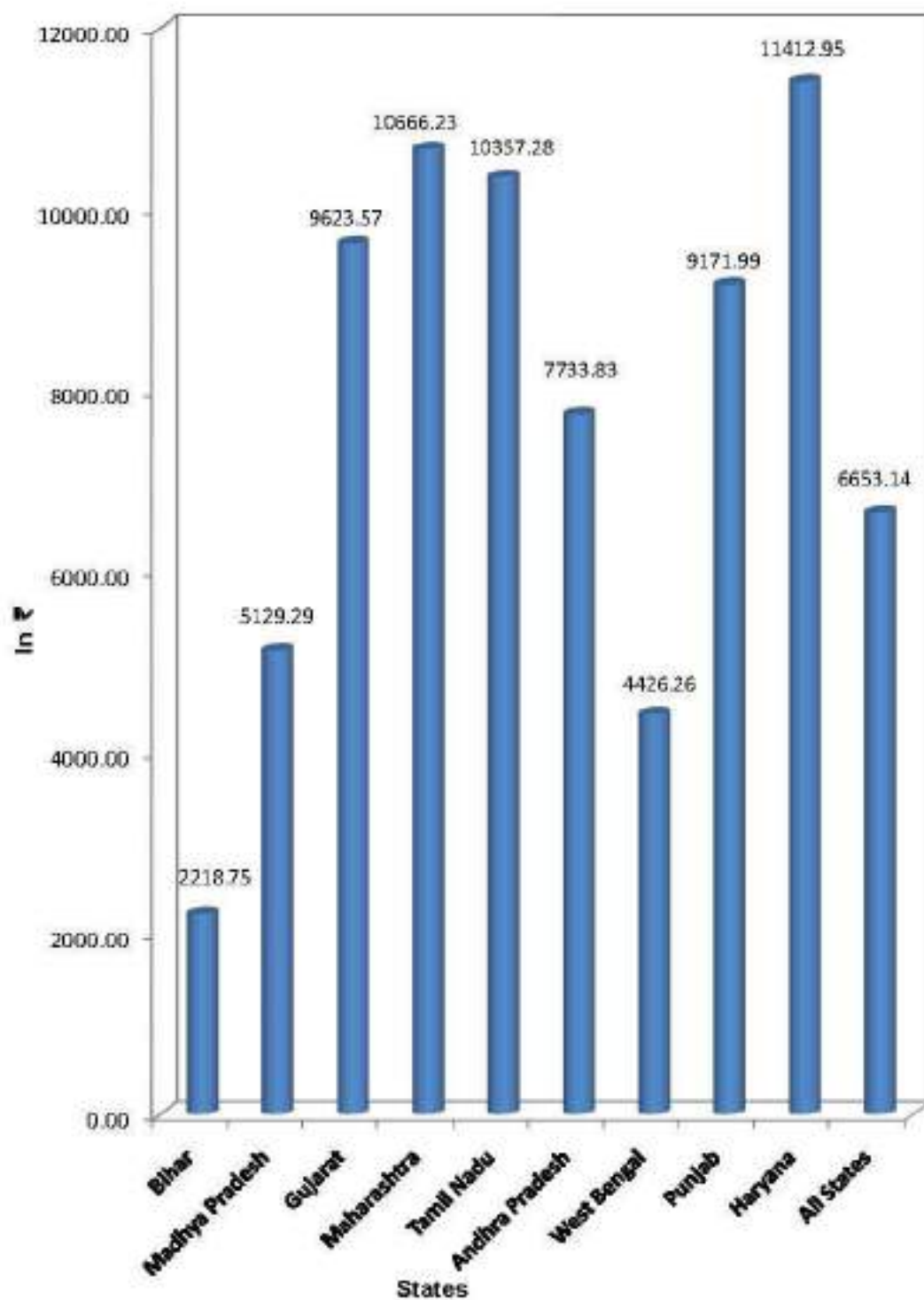
The per capita total revenue receipts of States during 2018-19 (BE) are given in Table 2.4.4. The graphic presentation of per capita revenue receipts of the major States has also been given.

Table 2.4.1
Per Capita Total Revenue Receipts of States during 2015-16 (Accounts)

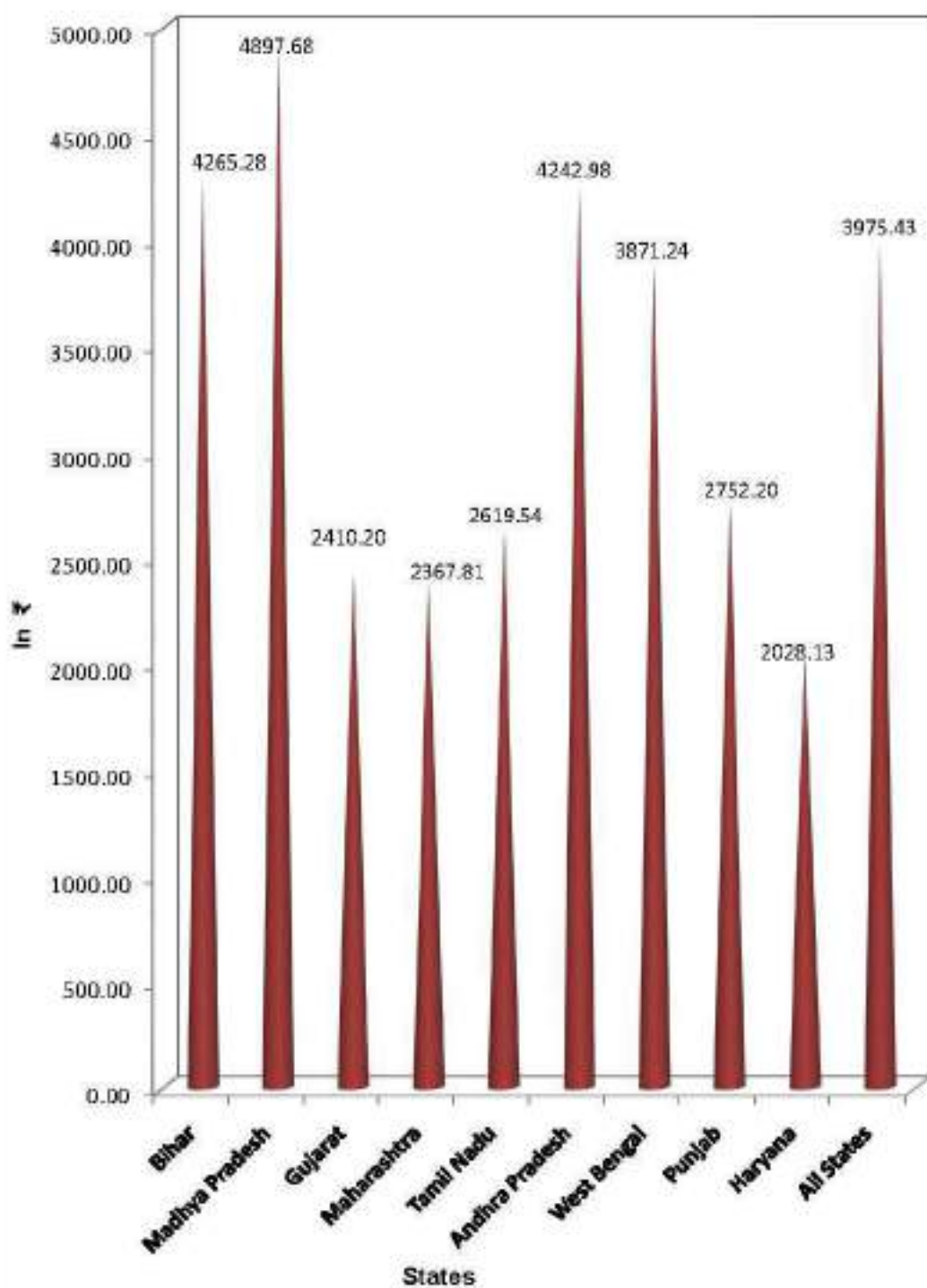
(In ₹)

Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	7733.83	953.49	8687.32	4242.98	4249.51	8492.49	17179.81
2	Bihar	2218.75	190.55	2409.31	4265.28	1705.81	5971.09	8380.39
3	Chhattisgarh	6054.94	1849.22	7904.16	5573.18	2858.72	8431.90	16336.07
4	Goa	26502.47	16212.93	42715.40	12825.07	1474.53	14299.60	57015.00
5	Gujarat	9623.57	1565.62	11189.38	2410.20	1374.69	3784.89	14974.28
6	Haryana	11412.95	1753.69	13166.63	2028.13	2353.79	4381.91	17548.55
7	Jharkhand	3179.76	1621.34	4801.10	4423.46	2032.59	6456.06	11257.16
8	Karnataka	11623.11	823.85	12446.96	3689.74	2142.88	5832.63	18279.59
9	Kerala	11571.26	2500.15	14071.41	3765.78	2647.25	6413.06	20484.47
10	Madhya Pradesh	5129.29	1092.96	6222.25	4897.68	2338.05	7235.73	13457.98
11	Maharashtra	10666.23	1130.63	11797.06	2367.61	1423.64	3791.45	15588.52
12	Odisha	5073.64	1961.99	7035.63	5309.41	3162.31	8491.72	15527.35
13	Punjab	9171.99	910.75	10082.73	2752.20	1434.27	4186.47	14269.20
14	Rajasthan	5779.83	1478.74	7258.57	3777.53	2534.29	6311.82	13570.38
15	Tamil Nadu	10357.28	1147.79	11505.07	2619.54	2478.72	5098.26	16603.33
16	Telangana	10862.04	3559.99	14642.03	3393.05	2560.60	5953.66	20595.69
17	Uttar Pradesh	3772.39	1076.03	4848.42	4231.33	1461.92	5713.26	10561.67
18	West Bengal	4426.26	193.94	4620.19	3871.24	2939.00	6810.24	11430.44
	Sub Total-I	6781.90	1190.19	7972.10	3765.98	2148.93	5914.91	13887.01
Special Category								
19	Arunachal Pradesh	3567.07	2614.40	6181.47	47170.53	17002.20	64172.73	70354.20
20	Assam	3025.90	820.63	3846.73	5025.41	3839.75	8865.16	12711.89
21	Himachal Pradesh	9289.74	2551.60	11851.33	5015.51	15669.36	20704.89	32556.22
22	Jammu & Kashmir	5347.58	2856.05	8203.64	5703.27	12210.32	17913.59	26117.23
23	Manipur	1673.12	452.97	2126.09	9517.36	13447.76	22965.12	25091.21
24	Meghalaya	3202.48	892.73	3895.21	9928.67	7518.94	17447.61	21342.82
25	Mizoram	2986.75	2480.25	5467.00	19567.58	30802.08	50169.67	55636.67
26	Nagaland	2512.35	1506.18	4020.53	14945.41	28349.16	43294.59	47315.12
27	Sikkim	9446.83	6883.17	16330.00	31171.33	15570.00	46741.33	63071.33
28	Tripura	3416.03	673.33	4089.36	8374.41	11707.36	20081.77	24171.13
29	Uttarakhand	6603.48	1118.95	7722.43	4892.83	4865.66	9758.70	19481.13
	Sub Total-II	4750.29	1451.18	6201.47	7070.71	8626.28	15696.99	21898.46
	All States	6653.14	1206.73	7859.80	3975.43	2559.46	6534.80	14394.76

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



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



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

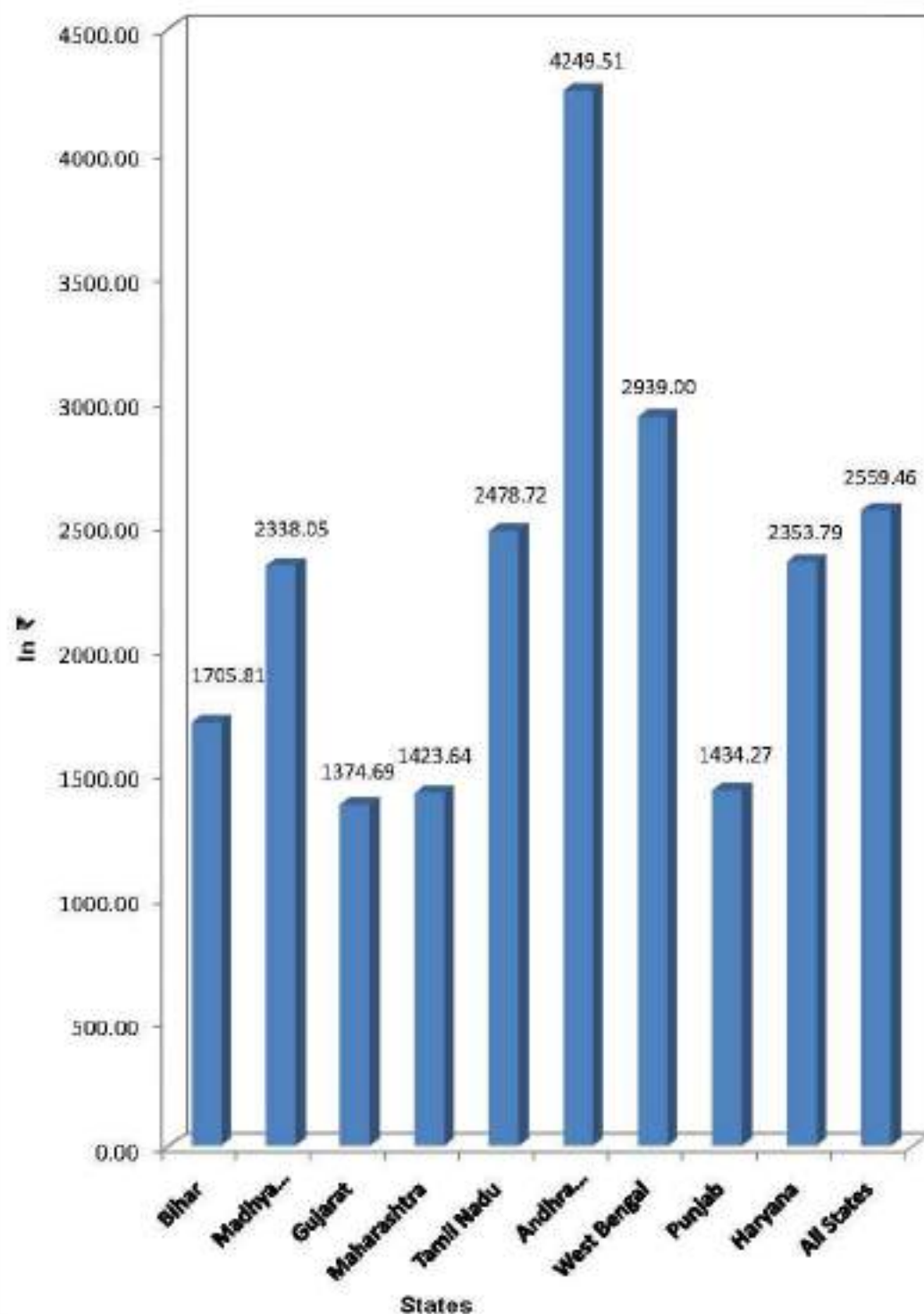
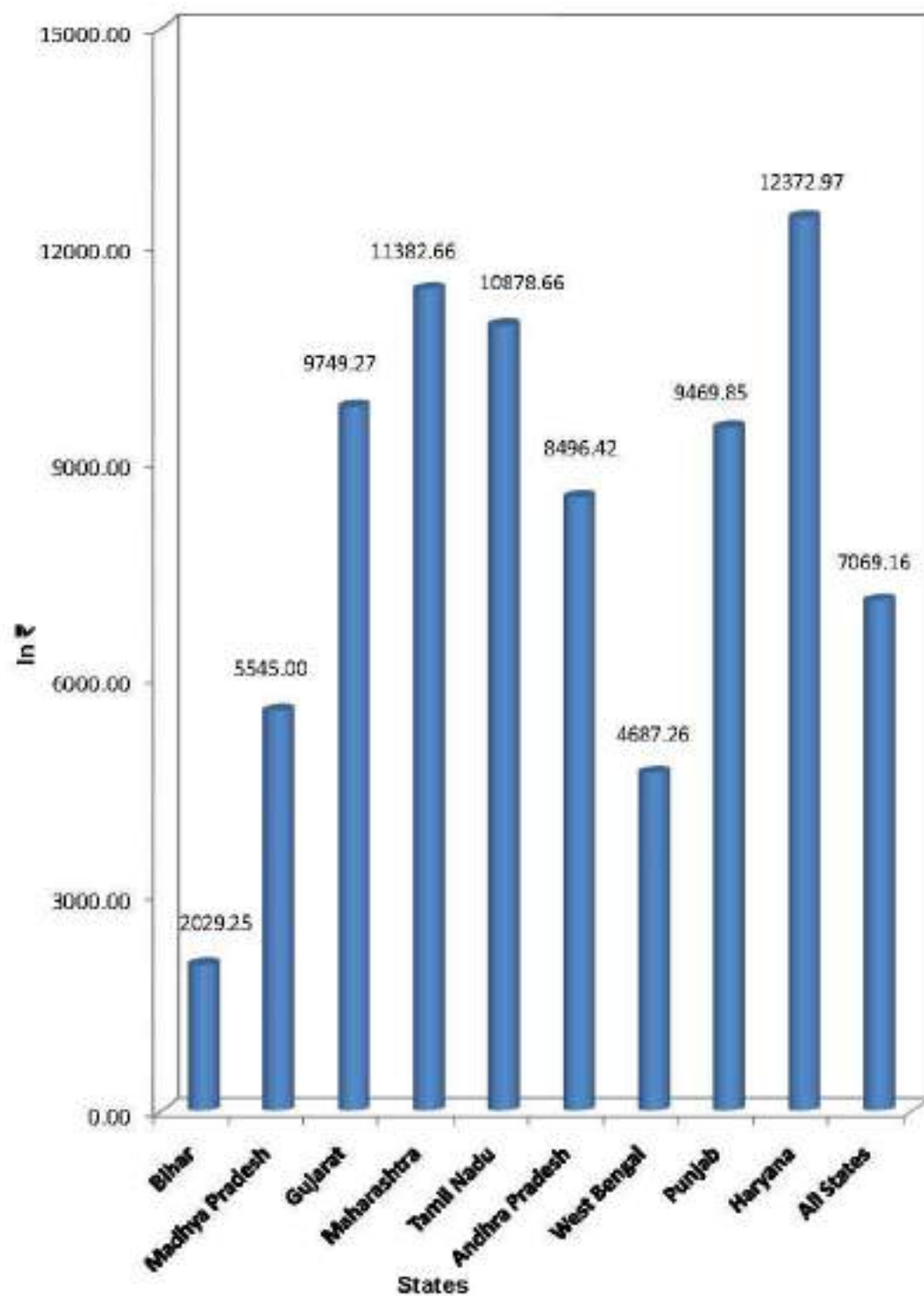


Table 2.4.2
Per Capita Total Revenue Receipts of States during 2016-17 (Accounts)

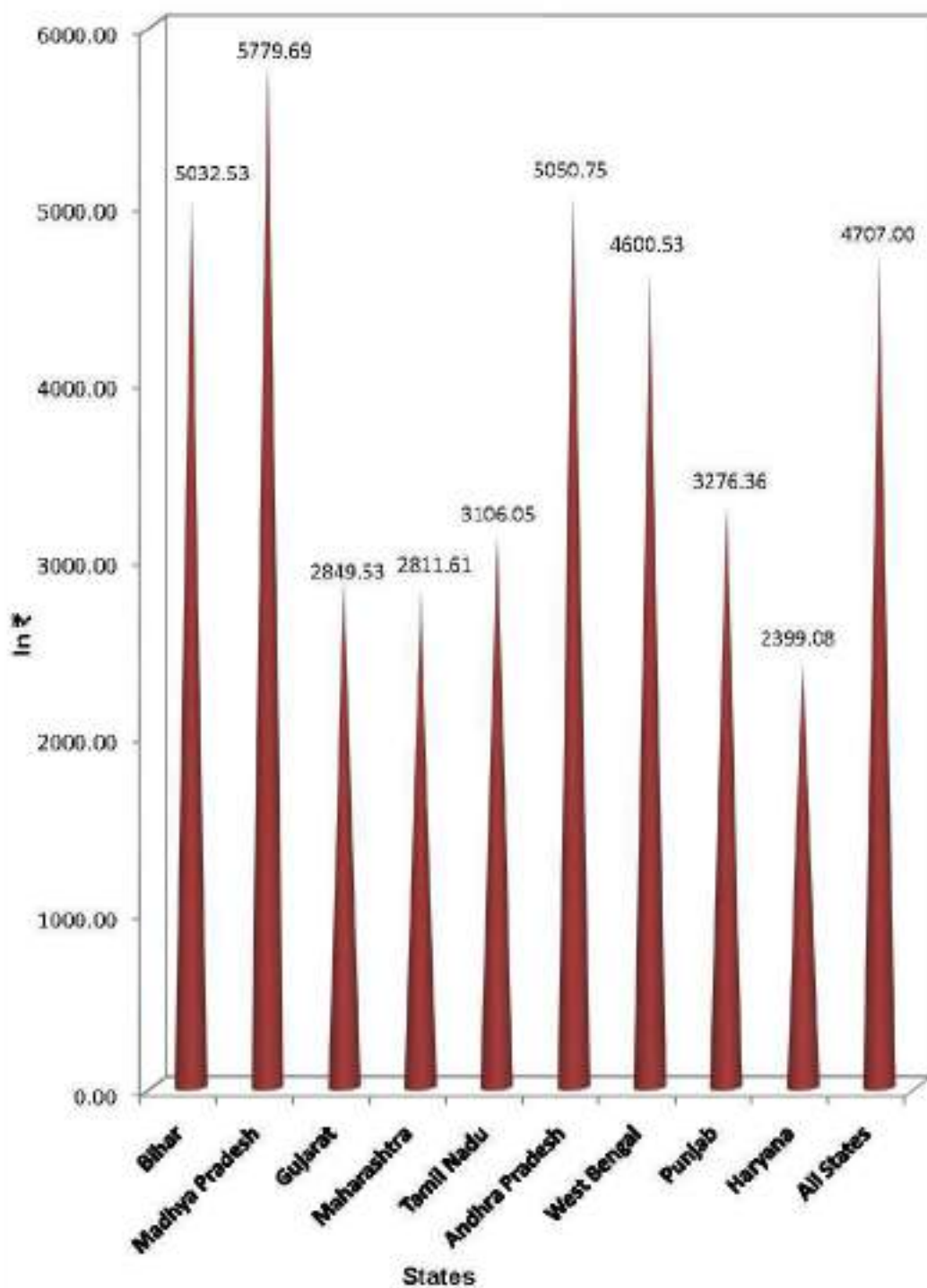
(In ₹)

Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	6496.42	998.62	8495.04	5050.75	4469.69	9540.43	19035.48
2	Bihar	2029.25	205.39	2234.65	5032.53	1757.18	6789.71	9024.36
3	Chhattisgarh	6578.20	1968.49	8546.69	6530.96	3563.07	10094.02	18640.71
4	Goa	28407.80	18080.00	46487.80	15327.93	1950.73	17278.67	63766.47
5	Gujarat	9749.27	2018.01	11768.28	2848.53	1969.70	4648.24	16617.52
6	Haryana	12372.97	2253.12	14626.10	2399.06	2064.57	4463.65	19089.75
7	Jharkhand	3613.93	1454.19	5068.11	5201.61	2516.67	7718.28	12786.39
8	Karnataka	12586.18	879.29	13465.47	4364.18	2382.88	6747.06	20214.54
9	Kerala	12478.22	2869.82	15348.04	4504.44	2517.86	7022.30	22370.33
10	Madhya Pradesh	5545.00	1140.09	6685.09	5779.69	3006.59	8786.28	15471.37
11	Maharashtra	11362.66	1058.11	12441.77	2811.61	1804.38	4615.99	17057.76
12	Odisha	5089.62	1791.34	6880.96	6307.68	3359.11	9666.80	16547.75
13	Punjab	9489.85	2001.09	11470.94	3276.36	1629.97	4906.33	16377.27
14	Rajasthan	5908.34	1546.68	7455.02	4468.16	2594.28	7082.42	14517.44
15	Tamil Nadu	10878.86	1254.91	12133.77	3106.05	2511.16	5617.21	17750.78
16	Telangana	13150.12	2665.32	15815.43	4053.57	2657.19	6710.77	22526.20
17	Uttar Pradesh	3836.17	1325.28	5261.45	5010.45	1489.76	6500.24	11761.68
18	West Bengal	4687.26	304.11	4991.37	4600.53	2555.77	7156.30	12147.68
	Sub Total-I	7189.48	1283.77	8473.25	4461.02	2304.29	6765.32	15238.57
Special Category								
19	Arunachal Pradesh	4429.89	3405.13	7834.81	52428.88	13360.63	65787.50	73622.31
20	Assam	3563.29	1284.11	4847.40	5955.35	3716.37	9671.72	14519.12
21	Himachal Pradesh	9642.52	2352.38	11994.90	5850.27	18033.36	23983.63	35978.53
22	Jammu & Kashmir	5625.27	2929.64	8554.91	6826.33	14819.10	21645.43	30200.35
23	Manipur	1725.53	484.71	2210.24	11050.35	13589.76	24640.12	26850.35
24	Meghalaya	3488.26	2015.41	5503.68	11503.09	9284.28	20787.35	26291.03
25	Mizoram	3681.75	3043.42	6725.17	23338.58	31588.67	54927.25	61652.42
26	Nagaland	3192.25	2159.50	5351.75	18953.68	34706.63	53662.50	59014.25
27	Sikkim	10876.00	7527.33	18403.33	34486.50	25948.50	58435.00	76838.33
28	Tripura	3555.00	547.13	4102.13	9772.60	10238.70	20011.50	24113.63
29	Uttarakhand	9906.84	1223.47	11130.11	5828.70	5667.52	11496.22	22826.33
	Sub Total-II	5292.26	1741.69	7033.95	8339.50	9448.95	17788.46	24822.41
	All States	7089.16	1312.81	8381.97	4707.00	2757.40	7464.40	15846.37

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



**Per Capita Share in Central Taxes of Major States
during 2016-17 (Accounts)**



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

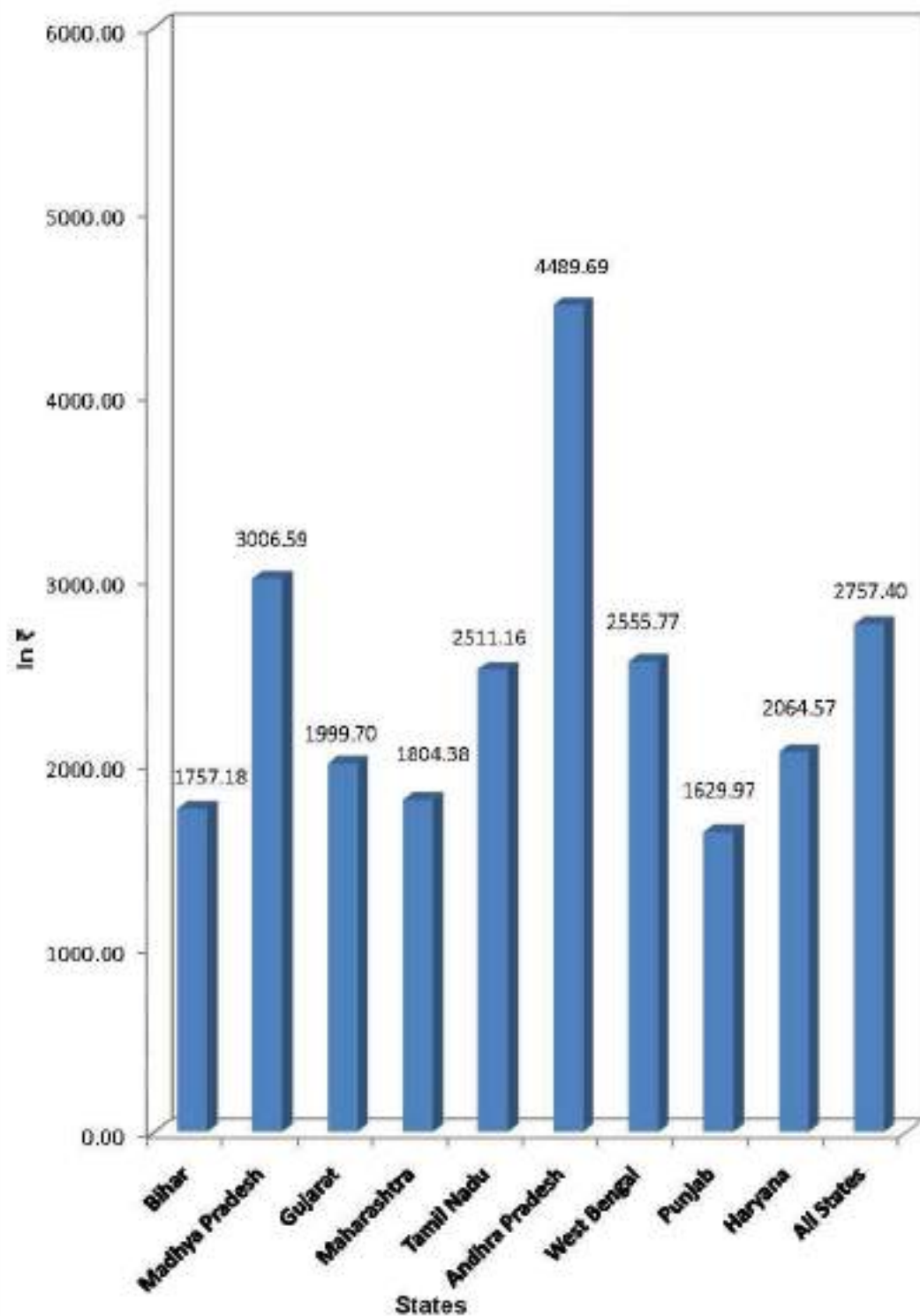
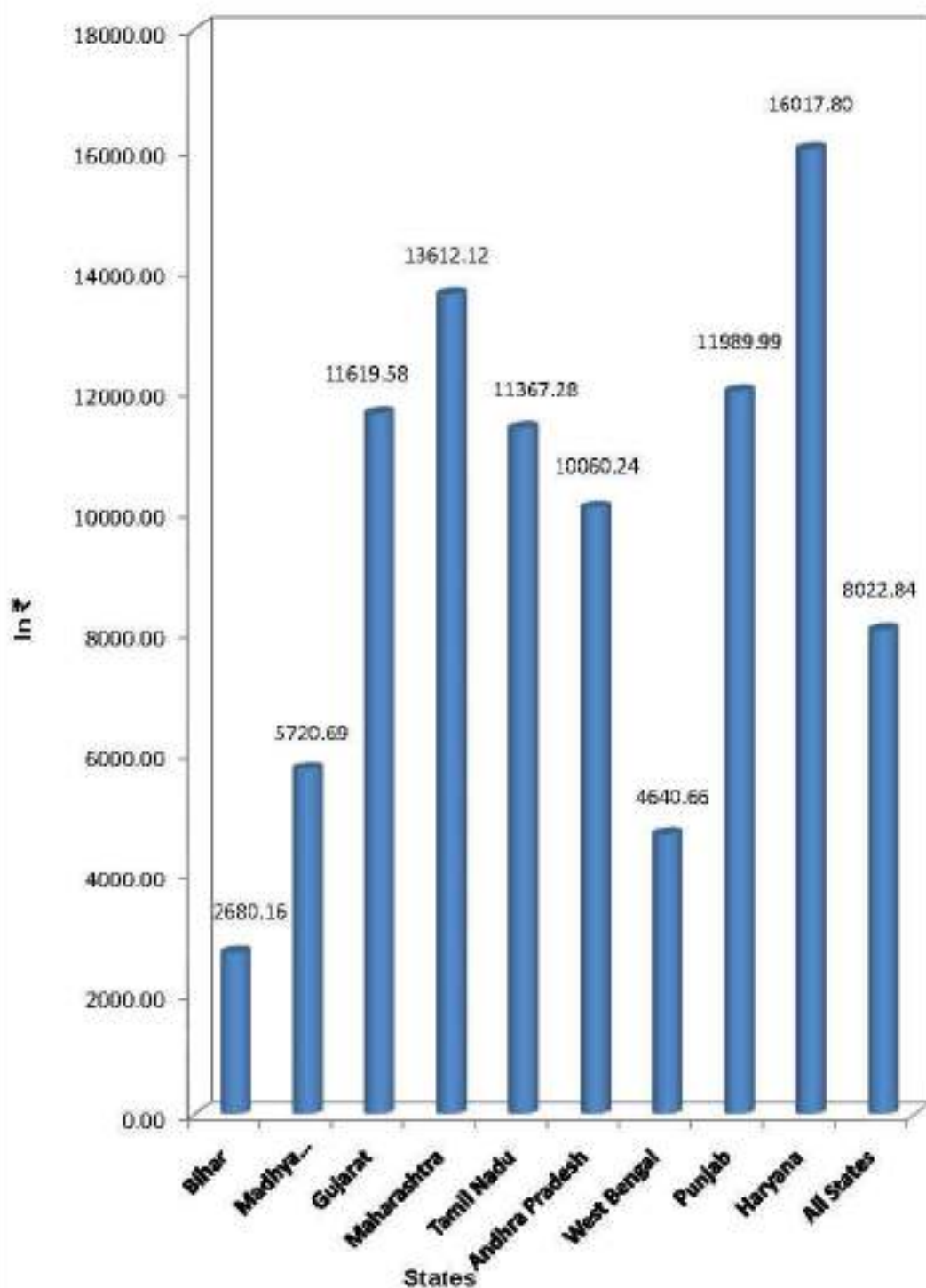


Table 2.4.3
Per Capita Total Revenue Receipts of States during 2017-18 (RE)

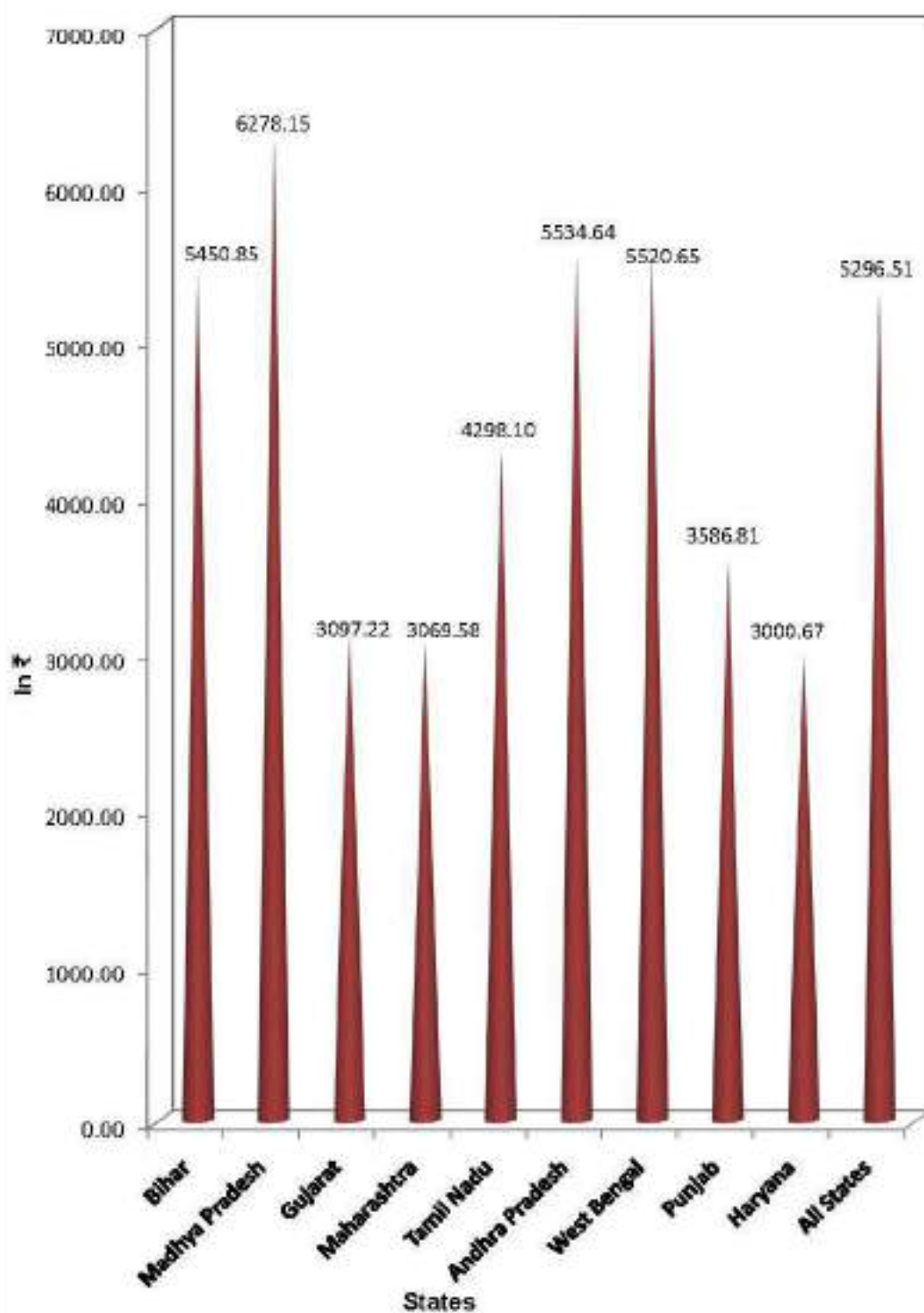
(in ₹)

Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	10080.24	781.23	10821.47	5534.64	7165.85	12700.29	23521.76
2	Bihar	2880.18	239.15	2919.31	5450.85	2778.13	8228.98	11148.29
3	Chhattisgarh	6846.48	2615.25	9461.74	8651.16	5134.58	13785.74	23247.47
4	Goa	32317.13	18038.93	51356.07	16961.80	4491.27	21453.07	72809.13
5	Gujarat	11619.58	2532.83	14152.40	3097.22	2355.52	5452.74	19605.14
6	Haryana	16017.80	3937.25	19955.04	3000.67	2164.41	5165.08	25120.12
7	Jharkhand	4805.70	2001.97	7907.67	8057.59	3628.88	9686.47	17594.14
8	Karnataka	12831.72	1023.64	13855.37	4760.42	3278.20	8038.62	21893.99
9	Kerala	14444.58	3470.11	17914.69	4997.77	3202.00	8199.77	26114.45
10	Madhya Pradesh	5720.69	1175.39	6896.08	6278.15	3501.36	9779.51	16675.59
11	Maharashtra	13612.12	1786.03	15400.15	3068.58	2764.60	5834.38	21254.52
12	Odisha	5841.41	1982.38	7823.79	6888.11	5044.83	11932.94	19756.73
13	Punjab	11989.99	1721.68	13711.68	3588.81	1915.02	5503.83	19213.51
14	Rajasthan	8800.09	2188.26	10988.35	4859.32	3830.51	8689.83	17878.19
15	Tamil Nadu	11367.28	1340.86	12708.14	4298.10	2399.08	6697.18	19405.32
16	Telangana	16586.22	1783.85	18369.87	4437.85	6421.53	10859.39	29229.25
17	Uttar Pradesh	4283.22	788.45	5072.67	5476.16	3208.80	8685.96	13758.63
18	West Bengal	4640.66	323.79	4964.45	5520.65	3089.81	8610.46	13574.91
	Sub Total-I	8183.45	1428.79	9612.24	5024.31	3417.22	8441.53	18053.76
Special Category								
19	Arunachal Pradesh	4661.31	4370.63	9031.94	58701.06	30631.44	89332.50	98364.44
20	Assam	2839.24	1863.01	4702.25	6483.00	5066.24	11549.24	16251.49
21	Himachal Pradesh	10107.82	2833.90	13041.73	6577.08	18769.82	25346.90	38388.63
22	Jammu & Kashmir	7137.99	3794.96	10932.96	8312.10	19703.16	28015.26	38948.22
23	Manipur	1818.74	701.46	2520.20	12890.00	18947.88	31837.88	34358.06
24	Meghalaya	4454.23	1485.08	5939.29	12351.88	13910.94	26262.80	32182.09
25	Mizoram	4032.50	2644.83	6677.33	25808.67	42097.42	67906.08	74583.42
26	Nagaland	3804.67	1961.67	5766.33	22303.93	42496.67	64800.60	70566.93
27	Sikkim	11671.17	7818.00	19489.17	41175.33	41175.50	82350.83	101840.00
28	Tripura	3670.00	1094.08	4764.08	10500.00	10402.95	20902.95	25667.03
29	Uttarakhand	12009.07	2211.82	14220.89	8325.87	6045.19	12371.05	26591.95
	Sub Total-II	5650.12	2336.45	7986.57	9317.88	12088.97	21406.85	29393.42
	All States	8022.84	1486.33	9509.17	5298.51	3966.99	9265.50	18772.67

Per Capita State's Own Tax Revenue of Major States during 2017-18 (RE)



**Per Capita Share in Central Taxes of Major States
during 2017-18 (RE)**



**Per Capita Grants from the Centre of Major States
during 2017-18 (RE)**

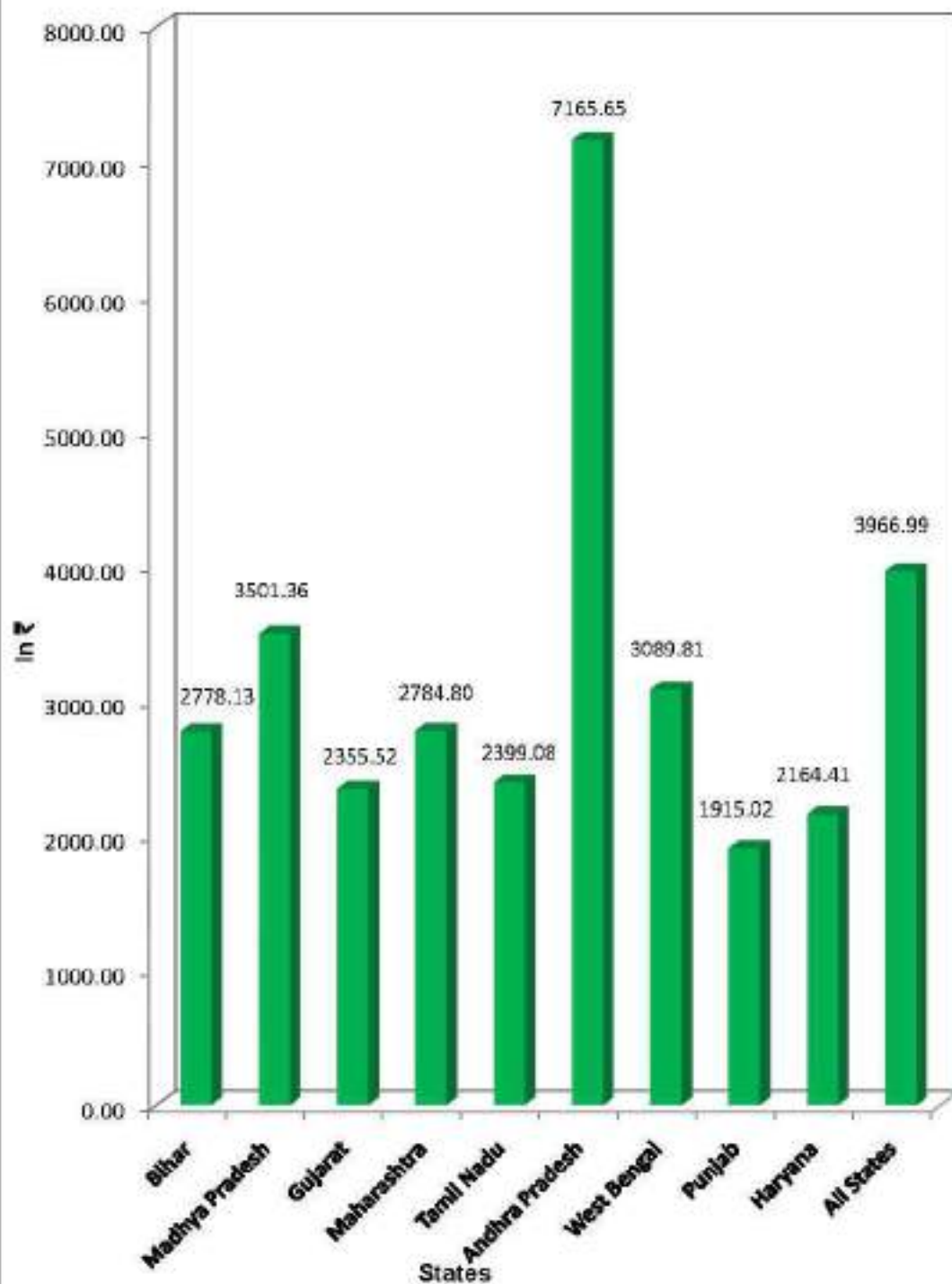
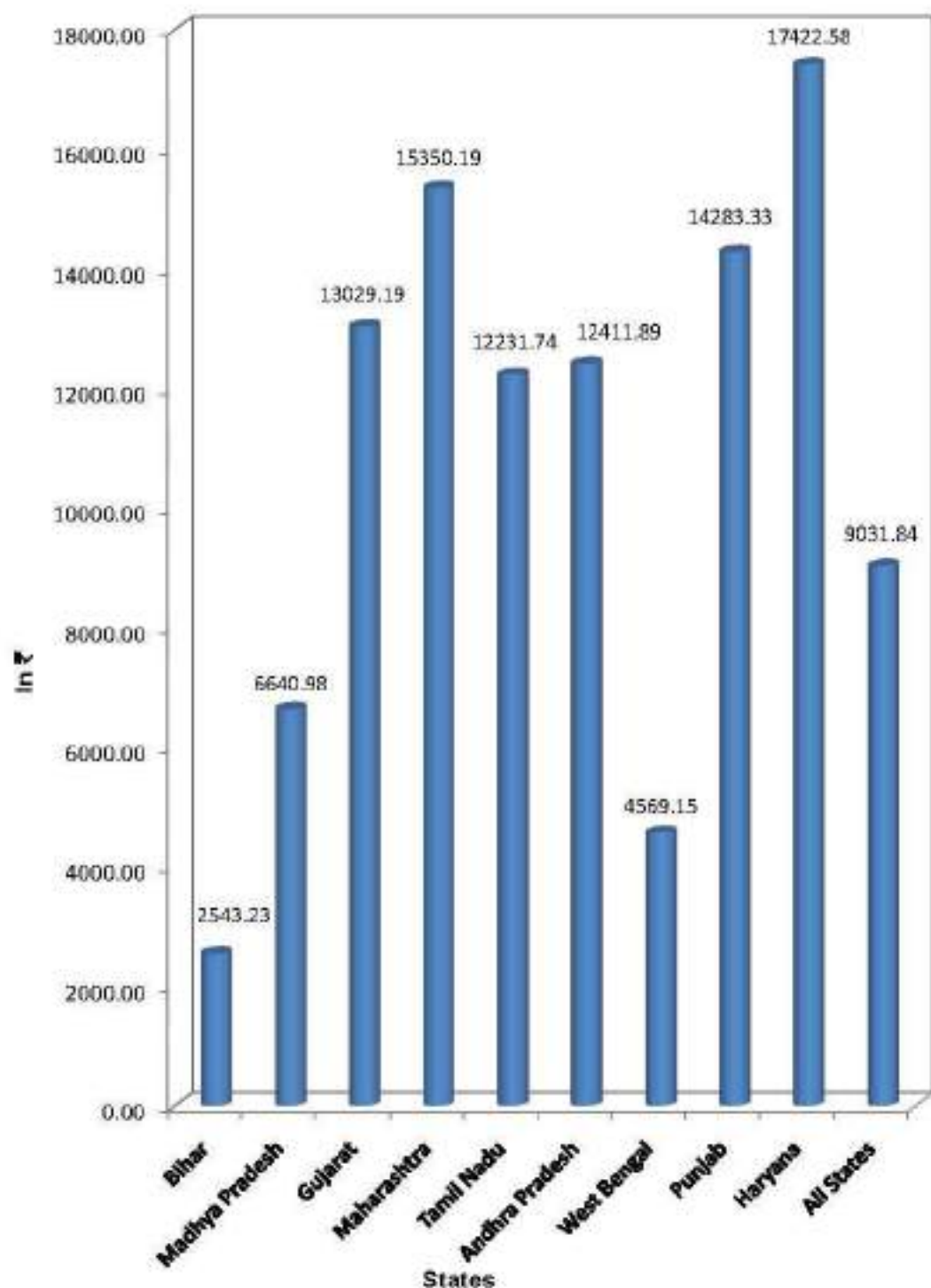


Table 2.4.4
Per Capita Total Revenue Receipts of States during 2018-19 (BE)

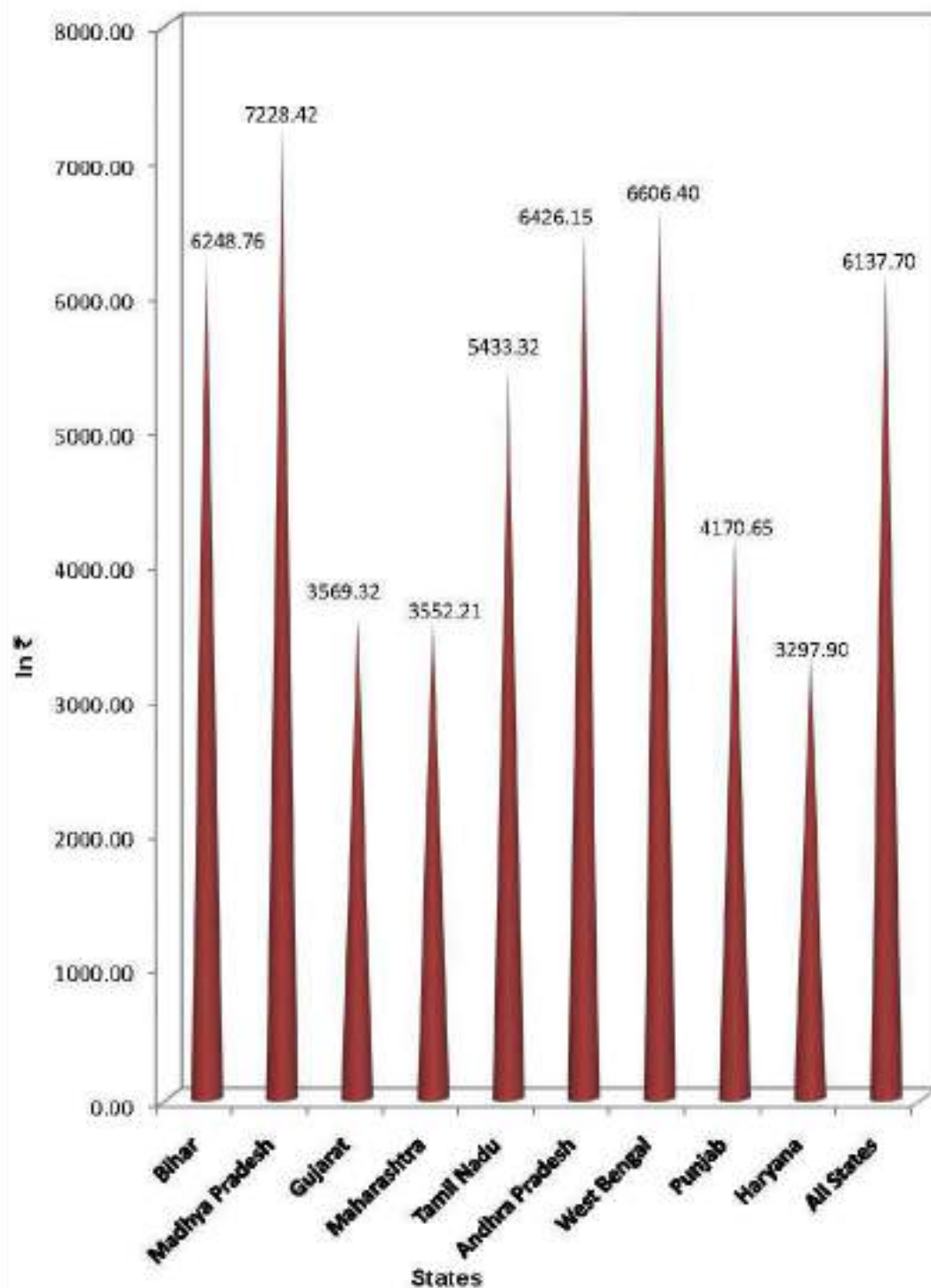
(in ₹)

Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	12411.89	1012.61	13424.50	8428.15	9601.47	16027.83	29452.13
2	Bihar	2543.23	364.72	2907.95	8248.76	3808.95	10057.71	12965.66
3	Chhattisgarh	6274.32	2714.29	8988.60	9999.76	5220.27	15220.03	24208.63
4	Goa	35188.33	19128.87	54317.20	19860.00	5027.40	24887.40	79204.60
5	Gujarat	13029.19	1718.60	14747.99	3569.32	2333.37	5902.69	20650.68
6	Haryana	17422.58	4008.04	21430.61	3297.80	2552.70	5850.60	27281.21
7	Jharkhand	5036.20	2363.67	7402.07	7069.13	3625.65	10694.79	18096.86
8	Karnataka	14174.67	1210.20	15384.87	5357.29	3872.59	9229.87	24614.74
9	Kerala	17333.56	4222.23	21555.79	5897.42	2961.36	8858.78	30414.57
10	Madhya Pradesh	6640.98	1328.53	7969.50	7228.42	3743.32	10971.74	18941.25
11	Maharashtra	15350.19	1860.00	17210.19	3552.21	2581.92	6134.14	23344.32
12	Odisha	6220.04	2244.01	8464.05	7970.79	5395.22	13366.01	21830.07
13	Punjab	14283.33	3439.21	17722.54	4170.65	2875.89	7046.54	24769.08
14	Rajasthan	7506.34	2635.33	10141.67	5595.56	3857.53	9453.10	19594.77
15	Tamil Nadu	12231.74	1393.24	13614.98	5433.32	2524.71	7958.02	21573.01
16	Telangana	19772.62	2405.88	22178.50	5149.45	7786.03	12935.47	35113.97
17	Uttar Pradesh	5453.33	1280.96	6734.30	5935.48	2834.41	8769.90	15494.19
18	West Bengal	4569.15	342.97	4912.12	6606.40	3304.46	9910.86	14823.01
	Sub Total-I	9216.83	1628.82	10845.65	5774.42	3686.60	9461.02	20306.67
Special Category								
19	Arunachal Pradesh	5820.50	5000.00	10820.50	68544.94	30344.38	98889.31	109709.81
20	Assam	3335.31	2347.18	5682.49	9142.34	6412.56	15554.90	21237.39
21	Himachal Pradesh	11145.84	2677.30	13823.14	8631.08	18627.15	27258.23	41081.36
22	Jammu & Kashmir	7773.86	4000.73	11774.59	9016.32	23840.24	32856.56	44631.15
23	Manipur	2089.89	690.36	2780.25	14445.50	17900.17	32345.67	35135.92
24	Meghalaya	4903.46	1537.43	6440.89	14456.49	14906.94	29363.43	35804.31
25	Mizoram	3718.00	2491.15	6209.15	27887.08	34437.85	62324.92	68534.06
26	Nagaland	4575.43	2481.79	7057.21	26984.71	55863.21	82847.93	89905.14
27	Sikkim	12638.50	8032.00	20670.50	48205.67	30606.00	78811.67	99482.17
28	Tripura	4166.29	686.24	4854.54	14017.07	15306.95	29324.02	34178.56
29	Uttarakhand	13125.88	3044.31	16170.29	7273.01	7837.40	15110.41	31280.70
	Sub Total-II	6300.81	2663.38	8964.18	11500.99	13818.89	25319.88	34284.07
	All States	9031.84	1694.45	10726.29	6137.70	4329.36	10467.06	21193.35

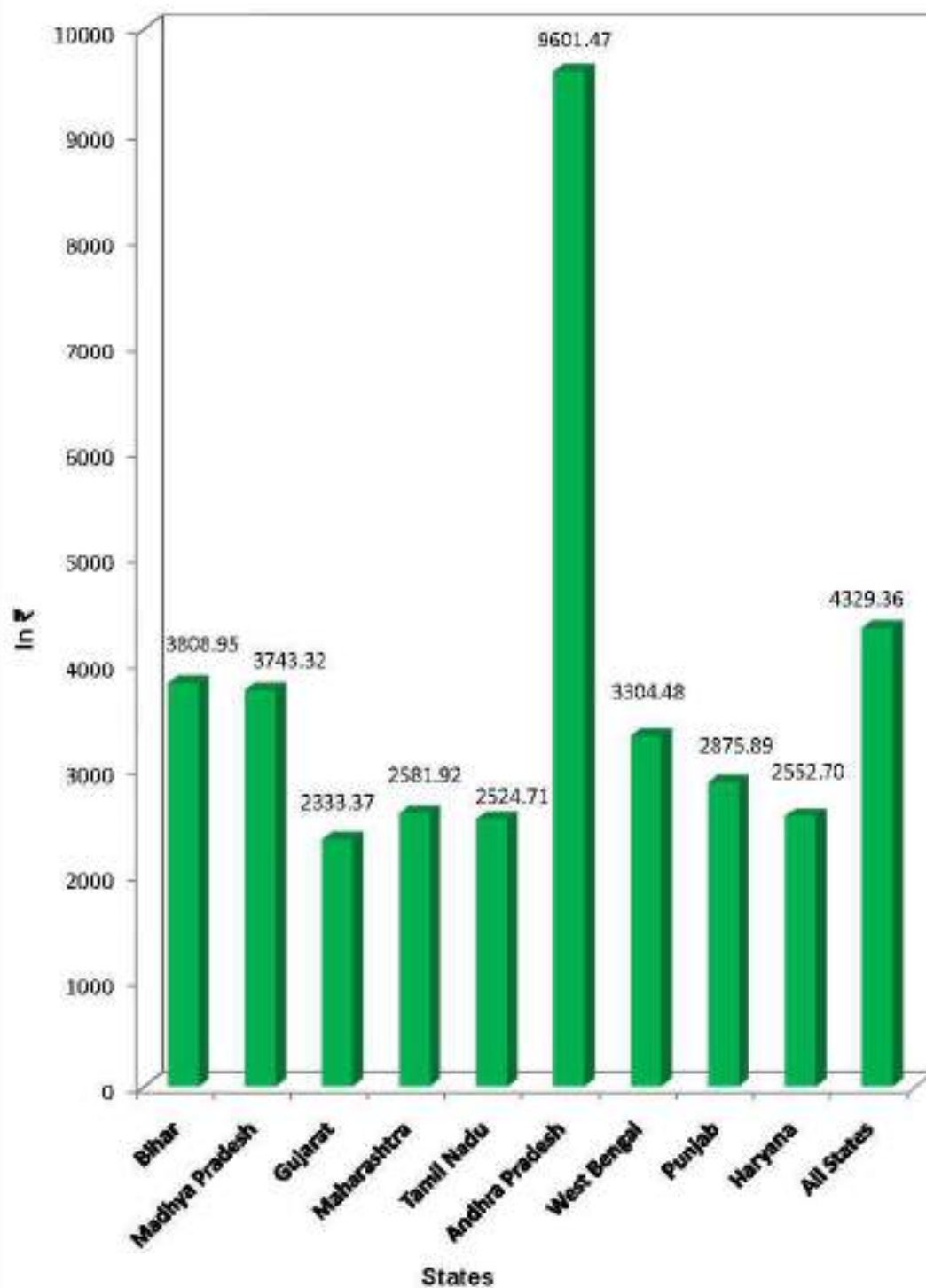
**Per Capita State's Own Tax Revenue of Major States
during 2018-19 (BE)**



**Per Capita Share in Central Taxes of Major States
during 2018-19 (BE)**



**Per Capita Grants from the Centre of Major States
during 2018-19 (BE)**



2.5 Per Capita Total Receipts

The total receipts of both revenue and capital components estimated on per capita basis for different States of non-special and special categories for the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) have been examined in the following paragraphs:-

2.5.1 Per Capita Total Receipts during 2015-16 (Accounts)

Non- Special Category States

The review of per capita total receipts shows that the per capita total receipts during 2015-16 (Accounts) was maximum in Goa (₹ 66470.73) followed by Haryana (₹ 29040.06), Telangana (₹ 24965.33) and Kerala (₹ 24573.11) amongst the States of non-special category. Bihar with ₹ 9625.09 was at the minimum level. Uttar Pradesh (₹ 13239.18) ranked at second position from the bottom.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts were ₹ 13921.25, ₹ 35622.03, ₹ 28915.76 and ₹ 23911.29 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 67717.13 ₹ 26547.97, ₹ 22914.52, ₹ 55958.58, ₹ 52262.76, ₹ 70740.17 and ₹ 25898.44 respectively.

The per capita total receipts (revenue and capital) of States during 2015-16 (Accounts) are given in Table 2.5.1. The graphic presentation of per capita total receipts of the major States has also been given.

2.5.2 Per Capita Total Receipts during 2016-17 (Accounts)

Non- Special Category States

The review of per capita total receipts shows that the per capita total receipts during 2016-17 (Accounts) were maximum in Goa (₹ 70831.47) followed by Punjab (₹ 33908.05), Telangana (₹ 30578.95), Haryana (₹ 27778.19) and Kerala (₹ 27244.41) amongst the States of non-special category. Bihar with ₹ 10510.30 was at the minimum level.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts were ₹ 15073.01, ₹ 42403.16, ₹ 32894.31 and ₹ 27542.80 respectively. In small States namely Arunachal Pradesh,

Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 76545.94 ₹ 28048.79, ₹ 28687.62, ₹ 65527.83, ₹ 61391.81, ₹ 85812.50 and ₹ 25683.18 respectively.

The per capita total receipts (revenue and capital) of States during 2016-17 (Accounts) are given in Table 2.5.2. The graphic presentation of per capita total receipts of the major States has also been given.

2.5.3 Per Capita Total Receipts during 2017-18 (RE)

Non- Special Category States

In the non-special category States, the per capita total receipts during 2017-18 (RE) were maximum in Goa (₹ 79239.73) followed by Telangana (₹ 36993.49), Haryana (₹ 33560.56), Kerala (₹ 32242.93), Andhra Pradesh (₹ 27799.44) and Chhattisgarh (₹ 26424.46). Bihar with ₹ 12510.01 was at the bottom.

Special Category States

The per capita total receipts were ₹ 19098.22, ₹ 42399.86, ₹ 46313.97 and ₹ 31478.38 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 104840.50, ₹ 35389.20, ₹ 34739.66, ₹ 77693.08, ₹ 75303.13, ₹ 113561.17 and ₹ 28604.38 respectively.

The per capita total receipts (revenue and capital) of States during 2017-18 (RE) are given in Table 2.5.3. The graphic presentation of per capita total receipts of the major States has also been given.

2.5.4 Per Capita Total Receipts during 2018-19 (BE)

Non- Special Category States

The analysis shows that the per capita total receipts during 2018-19 (BE) were estimated as maximum in Goa (₹ 84288.53) followed by Telangana (₹ 44339.89), Kerala (₹ 37108.06), Haryana (₹ 36418.51), Andhra Pradesh (₹ 33829.00) and Karnataka (₹ 29970.17). Bihar with ₹ 14268.16 was placed at the bottom.

Special Category States

In major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts were estimated as ₹ 24883.42, ₹ 45615.89, ₹ 52417.43 and ₹ 36860.39 respectively. In small States namely Arunachal Pradesh,

Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 117530.44, ₹ 36392.81, ₹ 38662.60, ₹ 72220.54, ₹ 95581.57, ₹ 110582.67 and ₹ 36677.34 respectively.

The per capita total receipts (revenue and capital) of States during 2018-19 (BE) are given in Table 2.5.4. The graphic presentation of per capita total receipts of the major States has also been given.

Table 2.5.1
Per Capita Total Receipts (Revenue & Capital) of States
during 2015-16 (Accounts)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	88647.80	15521.93	104169.73	20187.93
2	Bihar	96123.10	14276.64	110399.74	9625.09
3	Chhattisgarh	46087.71	8300.20	52387.91	18570.18
4	Goa	8652.25	1418.36	9970.61	66470.73
5	Gujarat	97482.58	17417.40	114899.98	17649.77
6	Haryana	47556.56	31142.01	78698.57	29040.06
7	Jharkhand	40638.36	11029.89	51668.25	14312.53
8	Karnataka	118817.32	17374.12	136191.44	20952.53
9	Kerala	68032.66	13778.72	82811.38	24573.11
10	Madhya Pradesh	106510.59	15313.73	120824.32	15411.27
11	Maharashtra	185035.68	28815.32	213851.00	18016.09
12	Odisha	68041.45	7136.91	76078.36	17134.77
13	Punjab	41523.37	18595.62	58118.99	19972.16
14	Rajasthan	100285.13	57510.81	157795.94	21352.63
15	Tamil Nadu	129007.87	30145.01	159152.88	20483.00
16	Telangana	76133.83	14739.97	90873.80	24965.33
17	Uttar Pradesh	227075.94	57566.44	284642.38	13239.18
18	West Bengal	108732.21	27053.64	136785.85	14246.53
	Sub Total-I	1656164.41	383136.72	2039301.13	17099.62
Special Category					
19	Arunachal Pradesh	10553.13	-395.66	10157.57	67717.13
20	Assam	42457.70	4039.28	46496.98	13921.25
21	Himachal Pradesh	23440.48	2207.38	25647.86	36622.03
22	Jammu & Kashmir	35780.60	3833.99	39614.59	28915.76
23	Manipur	8280.10	480.73	8760.83	26547.97
24	Meghalaya	7043.13	518.66	7561.79	22914.52
25	Mizoram	6676.40	38.63	6715.03	66956.88
26	Nagaland	8043.57	841.10	8884.67	52262.76
27	Sikkim	3784.26	460.13	4244.41	70740.17
28	Tripura	9426.74	673.65	10100.39	25896.44
29	Uttarakhand	21234.43	4828.88	26063.31	23911.29
	Sub Total-II	176720.56	17526.87	194247.43	24070.31
	All States	1832884.97	400663.59	2233548.56	17541.42

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

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

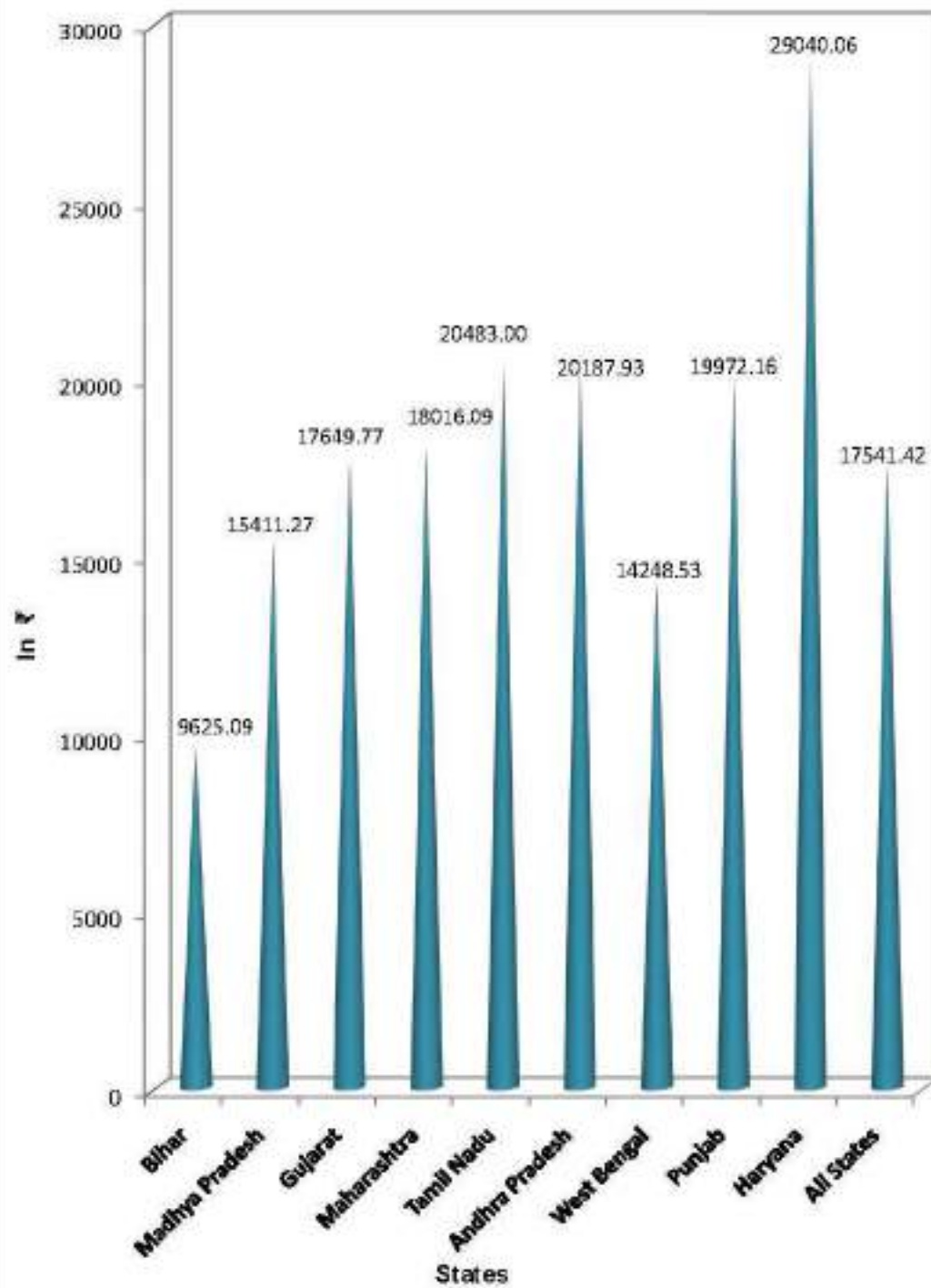


Table 2.5.2
Per Capita Total Receipts (Revenue & Capital) of States
during 2016-17 (Accounts)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	98984.49	27175.61	126160.10	24261.56
2	Bihar	105584.98	17385.50	122970.48	10510.30
3	Chhattisgarh	53685.25	4502.66	58187.91	20204.14
4	Goa	9564.97	1059.75	10624.72	70831.47
5	Gujarat	109841.81	19000.96	128842.77	19492.10
6	Haryana	52496.61	23893.20	76390.01	27778.19
7	Jharkhand	47053.93	5041.99	52095.92	14156.50
8	Karnataka	133213.79	23862.47	157076.26	23835.55
9	Kerala	75611.73	16474.37	92086.10	27244.41
10	Madhya Pradesh	123306.79	25718.24	149025.03	18698.25
11	Maharashtra	204693.14	38195.19	242888.33	20240.69
12	Odisha	74299.40	8525.46	82824.86	18446.52
13	Punjab	47985.41	61365.17	99350.58	33908.05
14	Rajasthan	109025.99	40615.64	149641.63	19925.85
15	Tamil Nadu	140231.13	61491.72	201722.85	25534.54
16	Telangana	82817.95	29406.78	112224.73	30578.95
17	Uttar Pradesh	256575.16	47641.20	304516.36	13943.06
18	West Bengal	117832.45	28453.03	146285.48	15080.98
	Sub Total-I	1843105.18	469808.94	2312914.12	19122.99
Special Category					
19	Arunachal Pradesh	11779.57	467.78	12247.35	76545.94
20	Assam	49219.80	1877.69	51097.49	15073.01
21	Himachal Pradesh	26264.33	4689.98	30954.31	42403.16
22	Jammu & Kashmir	41978.48	3744.61	45723.09	32894.31
23	Manipur	9129.12	407.47	9536.59	28048.79
24	Meghalaya	8938.95	814.84	9753.79	28687.62
25	Mizoram	7398.29	465.05	7863.34	65527.93
26	Nagaland	9442.28	360.41	9822.69	61391.81
27	Sikkim	4610.30	538.45	5148.75	85812.50
28	Tripura	9645.45	627.82	10273.27	25683.18
29	Uttarakhand	24888.96	5408.12	30297.08	27542.90
	Sub Total-II	203295.53	19422.22	222717.75	27193.86
	All States	2046400.71	489231.16	2535631.87	19634.75

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

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

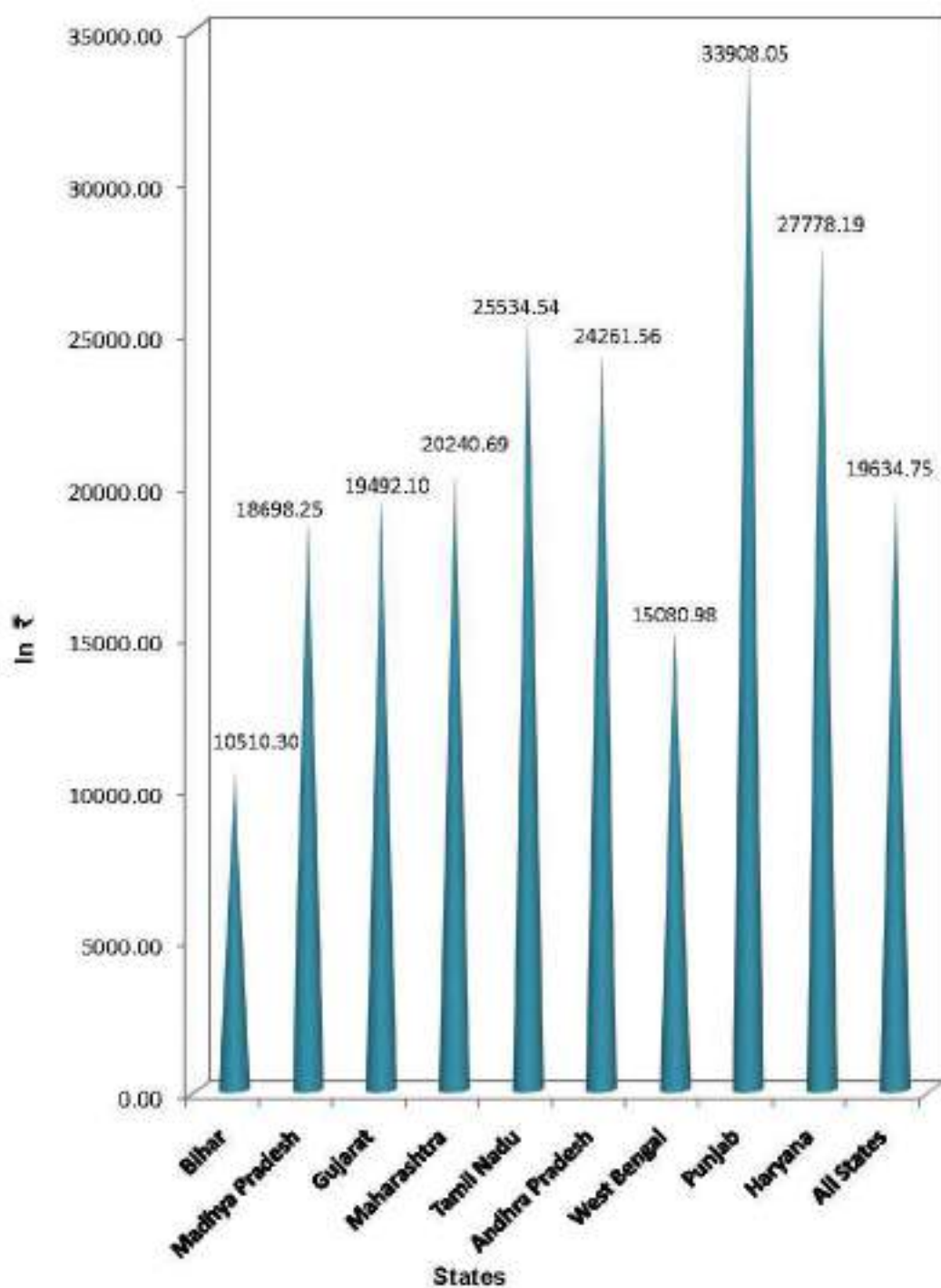


Table 2.5.3
Per Capita Total Receipts (Revenue & Capital) of States
during 2017-18 (RE)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	123254.01	22415.04	145669.05	27799.44
2	Bihar	133110.56	16259.00	149369.56	12510.01
3	Chhattisgarh	68580.04	9372.13	77952.17	26424.46
4	Goa	10921.37	964.59	11885.96	79239.73
5	Gujarat	131550.51	18411.05	149961.56	22348.97
6	Haryana	70095.13	23548.84	93633.97	33560.56
7	Jharkhand	65978.04	7008.82	72986.86	19463.16
8	Karnataka	146032.90	29054.14	175087.04	26249.93
9	Kerala	88266.85	20714.27	108981.12	32242.93
10	Madhya Pradesh	135072.29	27781.36	162853.65	20105.39
11	Maharashtra	257604.83	36358.05	293962.88	24254.36
12	Odisha	89695.55	13678.22	103373.77	22769.55
13	Punjab	56571.99	10778.14	67350.13	22854.77
14	Rajasthan	134692.53	34949.04	169641.57	22262.67
15	Tamil Nadu	155624.69	47727.51	203352.20	25348.97
16	Telangana	108148.24	28727.69	136875.93	36993.49
17	Uttar Pradesh	305028.87	33122.59	338151.46	15252.68
18	West Bengal	133034.08	25849.33	158883.41	16212.59
	Sub Total-I	2213752.48	406719.81	2620472.29	21370.68
Special Category					
19	Arunachal Pradesh	15738.31	1036.17	16774.48	104840.50
20	Assam	55905.13	9792.73	65697.86	19098.22
21	Himachal Pradesh	28023.7	2928.2	30951.9	42399.86
22	Jammu & Kashmir	56306.47	10459.37	66765.84	46313.97
23	Manipur	12025.32	360.9	12386.22	35389.20
24	Meghalaya	11263.73	895.15	12158.88	34739.66
25	Mizoram	8950.01	373.16	9323.17	77693.08
26	Nagaland	10592.54	702.93	11295.47	75303.13
27	Sikkim	6110.4	703.27	6813.67	113561.17
28	Tripura	10266.81	1174.94	11441.75	28604.38
29	Uttarakhand	29782.98	5472.81	35255.79	31478.38
	Sub Total-II	243965.4	33899.63	277865.03	33477.71446
	All States	2457717.88	440619.44	2898337.32	22138.2319

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

**Per Capita Total Receipts of Major States
during 2017-18 (RE)**

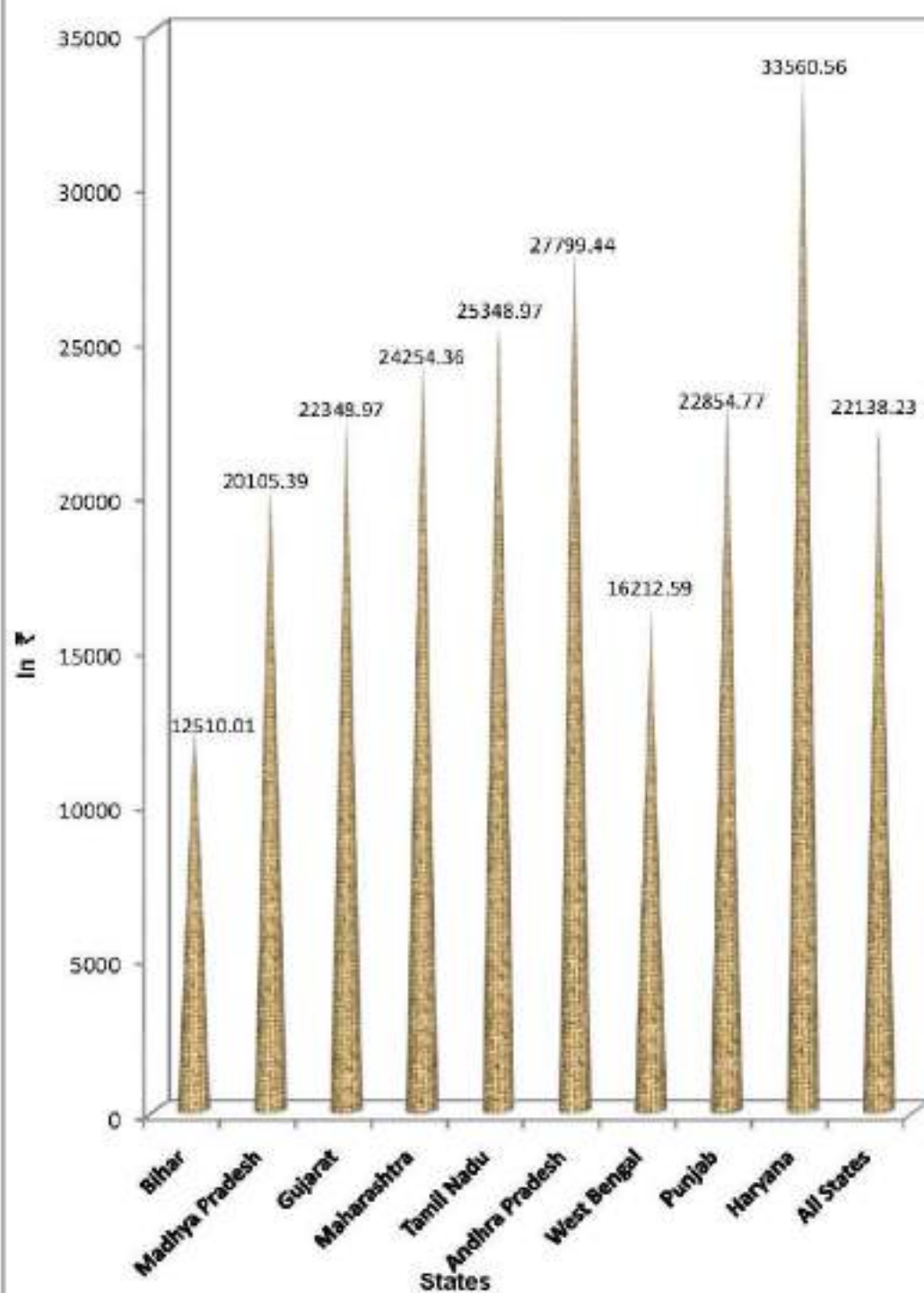
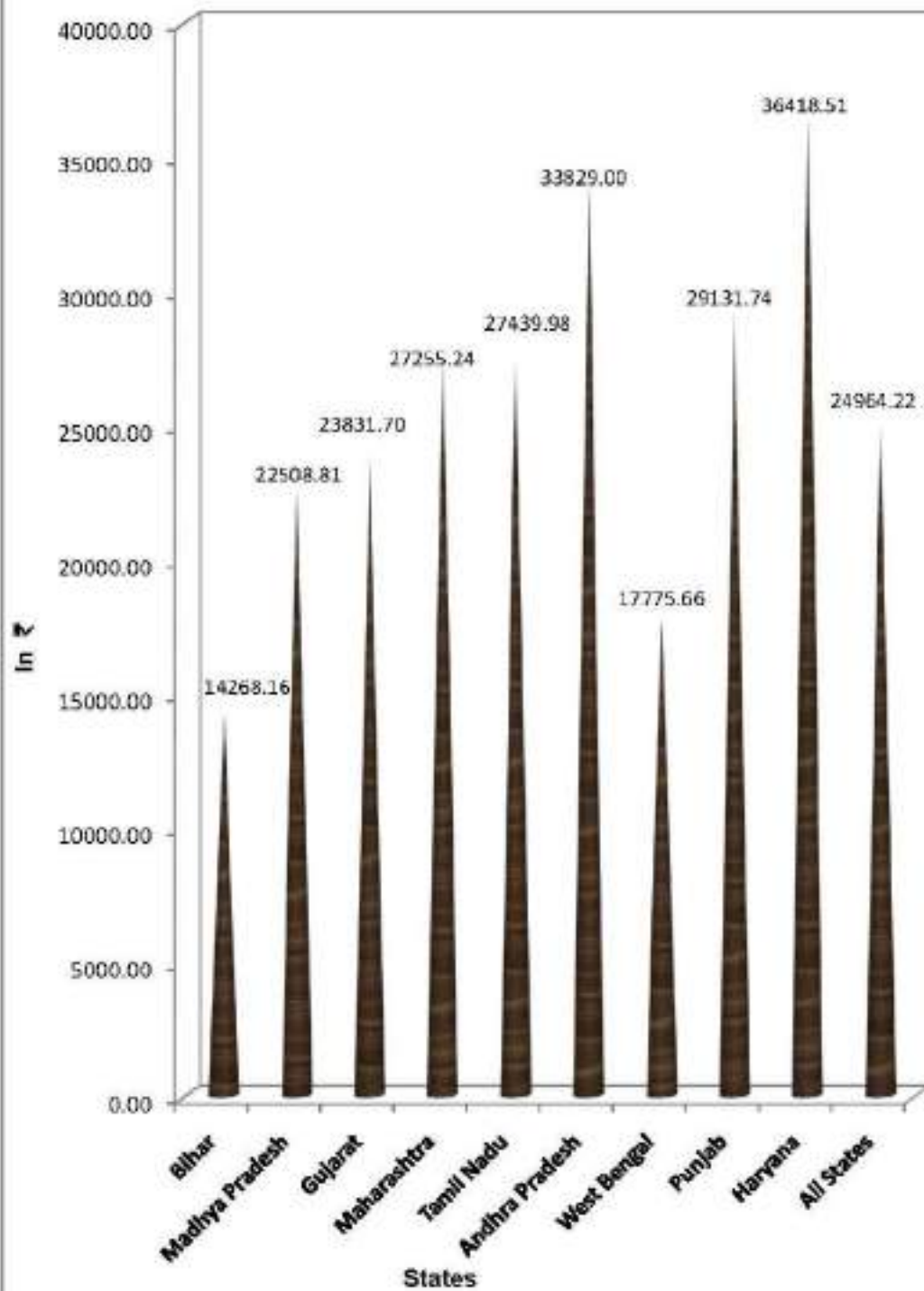


Table 2.5.4
Per Capita Total Receipts (Revenue & Capital) of States
during 2018-19 (BE)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	155507.23	23109.89	178617.12	33829.00
2	Bihar	158051.41	15877.51	173928.92	14268.16
3	Chhattisgarh	72867.97	9628.16	82496.13	27407.35
4	Goa	11880.69	762.59	12643.28	84288.53
5	Gujarat	140631.15	21662.73	162293.88	23831.70
6	Haryana	76933.02	25767.18	102700.20	36418.51
7	Jharkhand	69129.99	7564.44	76694.43	20077.08
8	Karnataka	166395.66	36202.69	202598.35	29970.17
9	Kerala	102801.23	22624.01	125425.24	37108.06
10	Madhya Pradesh	155886.47	29361.00	185247.47	22508.81
11	Maharashtra	285967.96	47908.67	333876.63	27255.24
12	Odisha	100200.00	14610.00	114810.00	25013.07
13	Punjab	73811.85	13000.73	86812.58	29131.74
14	Rajasthan	151863.51	39807.38	191470.89	24737.84
15	Tamil Nadu	176251.48	47933.12	224184.60	27439.98
16	Telangana	130975.11	34412.69	165387.80	44339.89
17	Uttar Pradesh	348819.37	41733.35	390552.72	17349.01
18	West Bengal	146747.76	29231.23	175978.99	17775.66
	Sub Total-I	2524321.86	461197.37	2985519.23	24016.73
Special Category					
19	Arunachal Pradesh	17553.57	1251.3	18804.87	117530.44
20	Assam	74118.5	12724.62	86843.12	24883.42
21	Himachal Pradesh	30400.21	3355.55	33755.76	45615.89
22	Jammu & Kashmir	64268.85	11212.25	75481.1	52417.43
23	Manipur	12648.93	452.48	13101.41	36392.81
24	Meghalaya	12531.51	1000.4	13531.91	38662.60
25	Mizoram	8909.43	479.24	9388.67	72220.54
26	Nagaland	12586.72	794.7	13381.42	95581.57
27	Sikkim	5980.93	654.03	6634.96	110582.67
28	Tripura	14013.21	1024.5	15037.71	36677.34
29	Uttarakhand	35660	6360.84	42020.84	36860.39
	Sub Total-II	288671.86	39309.91	327981.77	38952.70
	All States	2812993.72	500507.28	3313501	24964.22

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

**Per Capita Total Receipts of Major States
during 2018-19 (BE)**



CHAPTER-III

APPLICATION OF THE RESOURCES

This chapter undertakes an in-depth analysis of the developmental expenditure of both Non-Special Category States and Special Category States during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE). The analysis has been done separately for Developmental Revenue Expenditure, Developmental Capital Expenditure and total Developmental Expenditure of both revenue and capital accounts.

3.1 Developmental Revenue Expenditure

The developmental revenue expenditure has been reviewed on the basis of developmental revenue expenditure as percentage to total revenue expenditure and per capita developmental revenue expenditure in different States of two categories during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) in the following paragraphs:-

3.1.1 Developmental revenue expenditure during 2015-16 (Accounts)

Non-Special Category States

The examination of developmental revenue expenditure in the non-special category States shows that the developmental revenue expenditure as percentage to total revenue expenditure during 2015-16 (Accounts) was maximum in Chhattisgarh (74.12 percent) followed by Odisha (72.84 percent) and Rajasthan (70.81 percent) whereas it was 67.91 percent in Haryana. The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (49.18 percent) succeeded by Punjab (49.24 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 39036.60) followed by Haryana (₹ 14844.73), Telangana (₹ 14425.52), Andhra Pradesh (₹ 13035.10) and Karnataka (₹ 12331.27). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 4850.87.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 64.79 percent, 60.55 percent, 62.45 percent and 60.25 percent respectively. In small States, it ranged from about 52 percent to 70 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh, Jammu & Kashmir and

Uttarakhand was estimated as ₹ 7179.71, ₹ 18756.10, ₹ 16602.54 and ₹ 12761.37 respectively. In small States, it was maximum in Sikkim (₹ 39366.33) and minimum in Tripura (₹ 11884.18).

The State-wise pattern of revenue expenditure during 2015-16 (Accounts) is given in Table 3.1.1.

3.1.2 Developmental Revenue Expenditure during 2016-17 (Accounts)

Non-Special Category States

The examination of developmental revenue expenditure in the non-special category States shows that the developmental revenue expenditure as percentage to total revenue expenditure during 2016-17 (Accounts) was maximum in Chhattisgarh (73.74 percent) followed by Odisha (72.74 percent), Karnataka (71.99 percent), Andhra Pradesh (71.70 percent), Jharkhand (71.11 percent), Madhya Pradesh (70.96 percent) and Rajasthan (69.17 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (46.82 percent) succeeded by Kerala (48.76 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 39956.47) followed by Haryana (₹ 16854.07), Andhra Pradesh (₹ 16019.00), Telangana (₹ 15322.99), Karnataka (₹ 14411.32) and Kerala (₹ 13142.03). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 5483.24.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 63.99 percent, 61.58 percent, 62.05 percent and 57.10 percent respectively. In small States, it ranged from about 54 percent to 71 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand was estimated as ₹ 9317.75, ₹ 21378.41, ₹ 17770.88 and ₹ 13119.30, respectively. In small States, it was maximum in Arunachal Pradesh (₹ 41417.38) and minimum in Tripura (₹ 12702.58).

The State-wise pattern of revenue expenditure during 2016-17 (Accounts) is given in Table 3.1.2.

3.1.3 Developmental Revenue Expenditure during 2017-18 (RE)

Non-Special Category States

The developmental revenue expenditure as percentage to total revenue expenditure during 2017-18 (RE) was maximum in Chhattisgarh (75.98 percent) followed by

Jharkhand (70.87 percent), Telangana (70.77 percent), Rajasthan (70.70 percent), Karnataka (70.36 percent) and Andhra Pradesh (69.14 percent) in the non-special category States. It was 65.25 percent in Haryana. It was minimum in Punjab (48.35 percent) whereas it was 48.46 percent in Kerala. The per capita developmental revenue expenditure was maximum in Goa (₹ 48699.20) followed by Telangana (₹ 20389.68), Haryana (₹18315.56), Chhattisgarh (₹16841.28) and Andhra Pradesh (₹16793.14). It was minimum in Bihar (₹ 7500.04). Uttar Pradesh (₹ 7558.34) was at second position from the bottom.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 62.97 percent, 62.45 percent, 60.04 percent and 53.42 percent respectively. In small States, it ranged from about 55 percent to 72 percent. The per capita developmental revenue expenditure was ₹ 14508.85, ₹ 26223.27, ₹ 18317.08 and ₹ 14187.31 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it was maximum in Sikkim (₹ 52715.33) and minimum in Tripura (₹ 15355.25).

The State-wise pattern of revenue expenditure during 2017-18 (RE) is given in Table 3.1.3.

3.1.4 Developmental Revenue Expenditure during 2018-19 (BE)

Non-Special Category States

The review of developmental revenue expenditure during 2018-19 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (74.08 percent) followed by Chhattisgarh (74.03 percent), Andhra Pradesh (72.13 percent), Bihar (70.57 percent), Jharkhand (70.44 percent) and Goa (69.94 percent) amongst the States of non-special category. It was 64.67 percent in Haryana. It was minimum in Kerala (48.43 percent). The per capita developmental revenue expenditure was estimated as maximum in Goa (₹ 54719.93) followed by Telangana (₹ 24917.52), Andhra Pradesh (₹ 20529.44), Haryana (₹ 19536.36), Chhattisgarh (₹ 16827.84) and Kerala (₹ 16573.57). Uttar Pradesh (₹ 7692.82) and Bihar (₹ 7916.31) were at first and second position from the bottom in respect of per capita developmental revenue expenditure.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 67.24 percent, 61.23 percent, 54.89 percent and 54.68 percent respectively. In

small States, it ranged from about 55 percent to 71 percent. The per capita developmental revenue expenditure was estimated to be ₹ 13742.94, ₹ 27776.45, ₹ 19273.03 and ₹ 17089.12 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was estimated to be maximum in Sikkim (₹ 51893.33) and minimum in Tripura (₹ 17480.12).

The State-wise pattern of revenue expenditure during 2018-19 (BE) is given in Table 3.1.4.

Table 3.1.1
Pattern of Revenue Expenditure of States during 2015-16 (Accounts)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	67261.13	28572.91	115.63	95949.67	70.10	12035.10
2	Bihar	55638.43	27972.30	4.21	83615.94	66.54	4850.87
3	Chhattisgarh	32391.89	10408.76	900.41	43701.06	74.12	11486.49
4	Goa	5855.49	2564.09	0.00	8419.58	69.55	39036.60
5	Gujarat	62343.77	32876.04	558.73	95778.54	65.09	9576.62
6	Haryana	40229.23	18713.33	293.15	59235.71	67.91	14844.73
7	Jharkhand	24550.40	12002.43	0.00	36552.83	67.16	6600.66
8	Karnataka	80153.25	30799.28	6076.05	117028.58	68.49	12331.27
9	Kerala	38701.70	36084.68	3903.08	78689.46	49.18	11484.18
10	Madhya Pradesh	68179.45	25700.27	5890.99	99770.71	68.34	8696.36
11	Maharashtra	120369.21	64369.76	5635.09	190374.06	63.23	10140.62
12	Odisha	42631.29	15058.66	915.76	58605.71	72.84	9646.69
13	Punjab	24853.90	24713.44	706.15	50273.49	49.24	8472.13
14	Rajasthan	75222.87	31016.27	0.10	106239.24	70.81	10179.01
15	Tamil Nadu	84748.59	45511.88	10731.76	140992.23	60.11	10907.28
16	Telangana	52509.88	23247.25	139.61	75896.74	69.19	14425.52
17	Uttar Pradesh	130367.75	72227.91	10140.29	212735.95	61.28	6063.62
18	West Bengal	72362.05	45689.31	775.91	118827.27	60.90	7537.71
	Sub Total-I	1078371.28	547528.57	48786.92	1672686.77	64.47	9042.19
Special Category							
19	Arunachal Pradesh	5844.65	2518.09	0.00	8362.74	69.89	38964.33
20	Assam	23980.22	12856.04	375.16	37211.42	64.79	7179.71
21	Himachal Pradesh	13504.39	8788.46	9.98	22302.81	60.55	18756.10
22	Jammu & Kashmir	22745.48	13674.93	0.00	36420.41	62.45	16802.54
23	Manipur	4083.72	2950.80	348.05	7382.57	55.32	12374.91
24	Meghalaya	4092.21	2255.52	0.00	6347.73	64.47	12400.64
25	Mizoram	3653.85	1917.01	0.00	5570.86	65.59	30448.75
26	Nagaland	3958.68	3623.25	0.00	7581.93	52.21	23286.35
27	Sikkim	2361.98	1243.80	36.80	3642.58	64.81	39366.33
28	Tripura	4634.83	3045.18	186.45	7866.46	58.90	11884.18
29	Uttarakhand	13909.89	8409.98	766.57	23086.44	60.25	12761.37
	Sub Total-II	102769.90	61083.06	1726.99	165579.95	62.07	12734.81
	All States	1181141.18	608611.63	48513.91	1838266.72	64.25	9276.22

Table 3.1.2
Pattern of Revenue Expenditure of States during 2016-17 (Accounts)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	83298.81	32786.14	93.26	116178.21	71.70	16019.00
2	Bihar	64163.88	30606.99	4.30	94765.17	67.70	5483.24
3	Chhattisgarh	35517.82	11496.23	1150.55	48164.60	73.74	12332.58
4	Goa	5993.47	2872.50	0.00	8865.97	67.60	39956.47
5	Gujarat	67674.53	35804.35	415.95	103894.83	65.14	10238.20
6	Haryana	46348.70	21830.79	423.95	68403.44	67.76	16854.07
7	Jharkhand	32062.13	13023.76	0.00	45085.89	71.11	8712.54
8	Karnataka	94970.61	31264.55	5685.56	131920.74	71.99	14411.32
9	Kerala	44420.07	41195.33	5480.91	91096.31	48.76	13142.03
10	Madhya Pradesh	84827.16	27903.11	6807.09	119537.36	70.98	10643.31
11	Maharashtra	134124.53	71609.42	7494.76	213228.73	62.90	11177.04
12	Odisha	47313.69	16714.44	1012.40	65040.53	72.74	10537.57
13	Punjab	25889.71	28487.93	918.41	55296.05	46.82	8836.08
14	Rajasthan	87936.82	39203.26	0.06	127140.14	69.17	11709.30
15	Tamil Nadu	89278.99	51452.70	12465.56	153195.27	58.28	11300.88
16	Telangana	56235.37	25124.99	71.84	81432.20	69.06	15322.99
17	Uttar Pradesh	137695.29	88254.82	10642.18	236592.27	58.20	6304.73
18	West Bengal	83222.43	50130.68	564.45	133917.56	62.14	8579.63
	Sub Total-I	1220962.01	619561.99	53231.27	1893755.27	64.47	10094.77
Special Category							
19	Arunachal Pradesh	6626.78	2767.76	0.00	9394.54	70.54	41417.38
20	Assam	31587.17	17123.19	652.36	49362.72	63.99	9317.75
21	Himachal Pradesh	15606.24	9727.96	10.03	25344.22	61.56	21378.41
22	Jammu & Kashmir	24701.52	15110.66	0.00	39812.18	62.05	17770.88
23	Manipur	4399.73	3421.18	363.85	8184.76	53.76	12940.38
24	Meghalaya	5856.38	2480.16	0.00	8336.54	70.25	17224.65
25	Mizoram	4133.29	2097.05	0.00	6230.34	66.34	34444.08
26	Nagaland	4767.62	3896.45	0.00	8664.07	55.03	29797.63
27	Sikkim	2311.68	1420.77	55.83	3788.08	61.03	38528.00
28	Tripura	5081.03	3468.73	197.93	8747.69	58.06	12702.58
29	Uttarakhand	14431.23	9934.09	906.18	25271.50	57.10	13119.30
	Sub Total-II	119502.67	71447.99	2185.98	193136.64	61.87	14591.29
	All States	1340464.68	691008.98	55417.25	2086891.91	64.23	10379.93

Table 3.1.3
Pattern of Revenue Expenditure of States during 2017-18 (RE)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	87996.05	39209.29	66.67	127272.01	69.14	16793.14
2	Bihar	89550.53	42105.72	4.99	131661.24	68.02	7500.04
3	Chhattisgarh	49681.78	14345.68	1364.66	65392.12	75.98	16841.28
4	Goa	7304.88	3307.42	0.00	10612.30	68.83	48699.20
5	Gujarat	82241.29	42858.63	474.00	125573.92	65.49	12256.53
6	Haryana	51100.40	26810.20	400.70	78311.30	65.25	18315.56
7	Jharkhand	41261.87	16960.41	0.15	58222.43	70.87	11003.17
8	Karnataka	102485.80	36031.59	7131.67	145649.06	70.36	15385.19
9	Kerala	49117.23	46216.25	6013.00	101346.48	48.46	14531.72
10	Madhya Pradesh	90776.79	36233.48	7486.26	134496.53	67.49	11207.01
11	Maharashtra	175553.26	81086.16	15796.83	272448.25	64.44	14484.59
12	Odisha	55763.64	23792.83	1266.09	80822.56	69.00	12282.74
13	Punjab	34413.60	34091.34	2676.96	71181.90	48.35	11626.22
14	Rajasthan	109486.01	45370.30	0.20	154856.51	70.70	14366.51
15	Tamil Nadu	98258.71	62318.67	13617.69	174194.97	56.41	12236.45
16	Telangana	75441.81	31115.59	45.45	106602.85	70.77	20389.68
17	Uttar Pradesh	167568.42	107367.01	11578.14	286513.57	58.49	7558.34
18	West Bengal	90816.86	52724.33	498.49	144039.68	63.05	9267.03
	Sub Total-I	1458820.93	741956.80	68421.95	2269199.68	64.29	11897.09
Special Category							
19	Arunachal Pradesh	8062.12	3369.22	0.00	11431.34	70.53	50386.25
20	Assam	49910.46	28620.59	525.49	79256.54	62.97	14508.85
21	Himachal Pradesh	19142.99	11497.86	10.30	30651.15	62.45	26223.27
22	Jammu & Kashmir	26010.25	17313.51	0.00	43323.76	60.04	18317.08
23	Manipur	6100.97	3655.28	537.85	10294.10	59.27	17431.34
24	Meghalaya	7710.62	2937.02	0.00	10647.64	72.42	22030.34
25	Mizoram	5181.24	2417.64	0.00	7598.88	68.16	43177.00
26	Nagaland	6156.97	4405.38	0.00	10562.35	58.29	41046.47
27	Sikkim	3162.92	1844.46	66.49	4873.87	64.90	52715.33
28	Tripura	8142.10	4842.32	228.30	11212.72	54.76	15355.25
29	Uttarakhand	15889.79	12316.14	1538.77	29744.70	53.42	14187.31
	Sub Total-II	153470.43	93218.42	2907.20	248597.05	61.49	18490.41
	All States	1612291.36	835176.22	71329.15	2518796.73	64.01	12315.09

Table 3.1.4
Pattern of Revenue Expenditure of States during 2018-19 (BE)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	108395.45	41804.53	72.00	150271.98	72.13	20529.44
2	Bihar	96499.79	40233.85	6.04	136739.68	70.67	7916.31
3	Chhattisgarh	50651.79	16620.53	1150.31	68422.63	74.03	16827.84
4	Goa	8207.99	3528.06	0.00	11736.04	69.94	64719.93
5	Gujarat	82443.37	51822.05	367.88	134633.30	61.24	12106.22
6	Haryana	55092.54	29788.27	305.72	85186.53	64.67	19536.36
7	Jharkhand	44197.03	18547.26	0.15	62744.44	70.44	11589.90
8	Karnataka	114376.05	45744.34	6167.21	168289.60	68.76	16919.83
9	Kerala	56018.67	50512.50	9129.88	115661.05	48.43	16573.57
10	Madhya Pradesh	107796.72	40675.24	7151.95	155623.91	69.27	13096.02
11	Maharashtra	181662.35	99045.75	20634.76	301342.86	60.28	14829.58
12	Odisha	62128.10	26722.09	1369.81	90220.00	68.86	13535.63
13	Punjab	44031.71	38050.89	4268.67	86351.27	50.99	14775.74
14	Rajasthan	115757.84	63360.30	0.21	169118.35	68.45	14955.79
15	Tamil Nadu	106743.38	71006.76	15992.93	193742.07	55.10	13085.29
16	Telangana	92942.34	32479.19	33.16	125454.69	74.08	24917.52
17	Uttar Pradesh	173088.42	136244.33	12187.52	321520.27	53.83	7692.82
18	West Bengal	91757.84	54467.89	522.02	146747.75	62.63	9266.47
	Sub Total-I	1591793.38	850652.82	79360.22	2521806.42	63.12115662	12805.03081
Special Category							
19	Arunachal Pradesh	6530.48	3726.18	0.00	10256.66	63.68	40815.50
20	Assam	47962.87	23124.58	241.82	71329.37	67.24	13742.94
21	Himachal Pradesh	20554.57	13002.58	10.82	33567.97	61.23	27776.45
22	Jammu & Kashmir	27753.16	22806.92	0.00	50560.08	54.89	19273.03
23	Manipur	6629.19	3816.80	563.25	11009.24	60.21	18414.42
24	Meghalaya	8489.64	3546.66	0.00	12036.30	70.53	24256.11
25	Mizoram	4308.39	2871.23	0.00	7179.62	60.01	33141.46
26	Nagaland	7024.36	5088.48	0.00	12112.84	57.99	50174.00
27	Sikkim	3113.60	2169.35	73.32	5356.27	58.13	51893.33
28	Tripura	7168.85	5532.12	235.00	12933.97	55.41	17480.12
29	Uttarakhand	19481.60	14292.08	1853.63	35627.31	54.68	17089.12
	Sub Total-II	159014.71	99875.98	2977.94	261868.63	60.70	18885.36
	All States	1750808.09	950628.80	82338.16	2783775.05	62.89	13180.75

3.2 Developmental Capital Expenditure

The developmental capital expenditure has been reviewed on the basis of developmental capital expenditure as percentage to total capital expenditure and per capita developmental capital expenditure in different States of two categories during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) in the following paragraphs:-

3.2.1 Developmental Capital Expenditure during 2015-16 (Accounts)

Non-Special Category States

The developmental capital expenditure as percentage to total capital expenditure during 2015-16 (Accounts) was maximum in Rajasthan (99.25 percent) followed by Andhra Pradesh (98.66 percent), Telangana (98.05 percent), Odisha (97.36 percent) and Madhya Pradesh (97.25 percent). It was minimum in Goa (83.20 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 9013.07) followed by Rajasthan (₹ 7868.34), Haryana (₹ 7222.67), Telangana (₹ 5070.29) and Jharkhand (₹ 4171.09). It was minimum in West Bengal with ₹ 1309.71.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 97.44 percent, 97.12 percent, 85.03 percent and 97.41 percent respectively. In the small special category States, it ranged from about 83 percent to 95 percent. The per capita developmental capital expenditure was ₹ 860.91, ₹ 4488.63, ₹ 4608.09 and ₹ 3843.23 in the major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it ranged from ₹ 3251.03 in Manipur to ₹ 11052.53 in Arunachal Pradesh.

The State-wise pattern of capital expenditure during 2015-16 (Accounts) is given in Table 3.2.1.

3.2.2 Developmental Capital Expenditure during 2016-17 (Accounts)

Non-Special Category States

The developmental capital expenditure as percentage to total capital expenditure during 2016-17 (Accounts) was maximum in Punjab (99.37 percent) followed by Rajasthan (98.54 percent), Telangana (98.28 percent), Tamil Nadu (98.11 percent), Chhattisgarh (98.08 percent), Andhra Pradesh (98.03 percent) and Kerala (98.00 percent). It was minimum in Goa (87.40 percent). The per capita developmental capital expenditure was maximum in Punjab (₹ 15501.85) followed by Telangana (₹ 9847.06), Goa (₹ 9568.60), Tamil Nadu

(₹ 5806.40), Karnataka (₹ 4403.52) and Odisha (₹ 4119.54). It was minimum in West Bengal with ₹ 1203.77.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 96.56 percent, 96.91 percent, 90.78 percent and 98.58 percent respectively. In the small special category States, it ranged from about 88 percent to 95 percent. The per capita developmental capital expenditure was ₹ 1709.45, ₹ 9012.59, ₹ 5460.86 and ₹ 4587.97 in the major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it ranged from ₹ 3588.94 in Meghalaya to ₹ 11101.67 in Sikkim.

The State-wise pattern of capital expenditure during 2016-17 (Accounts) is given in Table 3.2.2.

3.2.3 Developmental Capital Expenditure during 2017-18 (RE)

Non-Special Category States

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2017-18 (RE) was maximum in Andhra Pradesh (97.85 percent) followed by Odisha (97.75 percent), Madhya Pradesh (97.47 percent) and Kerala (97.04 percent). It was minimum in Goa (79.93 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 20039.67) followed by Telangana (₹ 7854.39), Haryana (₹ 5297.28), Karnataka (₹ 5210.47), Odisha (₹ 5037.61) and Andhra Pradesh (₹ 4486.62). The per capita developmental capital expenditure was minimum in Punjab with ₹ 2122.72.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 94.73 percent, 95.98 percent, 91.67 percent and 81.92 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 77 percent to 93 percent. The per capita developmental capital expenditure was estimated as ₹ 4238.79, ₹ 6368.82, ₹ 14537.24 and ₹ 4174.97 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 29590.00) and minimum in Meghalaya (₹ 4620.09).

The State-wise pattern of capital expenditure during 2017-18 (RE) is given in Table 3.2.3.

3.2.4 Developmental Capital Expenditure during 2018-19 (BE)

Non-Special Category States

The developmental capital expenditure as percentage to total capital expenditure during 2018-19 (BE) was estimated to be maximum in Karnataka (97.93 percent) followed by Rajasthan (97.21 percent), Madhya Pradesh (97.03 percent), Kerala (97.01 percent) and Chhattisgarh (96.38 percent). It was minimum in Goa (82.51 percent). It was 94.85 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 23506.87) followed by Telangana (₹ 10759.17), Karnataka (₹ 5948.77), Haryana (₹ 5901.32), Andhra Pradesh (₹ 5462.03) and Odisha (₹ 5357.27). The per capita developmental capital expenditure was estimated as minimum in Punjab with ₹ 2309.91.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 89.70 percent, 96.30 percent, 91.10 percent and 88.88 percent respectively. In small States, it ranged from about 50 percent to 93 percent. The per capita developmental capital expenditure was estimated as ₹ 3883.66, ₹ 6100.42, ₹ 16597.38 and ₹ 5282.71 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 24607.06) and minimum in Meghalaya (₹ 4325.06).

The State-wise pattern of capital expenditure during 2018-19 (BE) is given in Table 3.2.4.

Table 3.2.1
Pattern of Capital Expenditure of States during 2015-16 (Accounts)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	14645.99	199.33	14845.32	98.66	2838.37
2	Bihar	20954.01	3633.24	24587.25	85.22	1826.85
3	Chhattisgarh	7747.41	362.33	8109.74	95.53	2747.31
4	Goa	1351.96	272.94	1624.90	83.20	9013.07
5	Gujarat	23992.18	852.45	24844.63	96.57	3685.43
6	Haryana	19573.44	585.18	20158.62	97.10	7222.67
7	Jharkhand	15057.62	580.89	15638.51	96.29	4171.09
8	Karnataka	20289.70	1079.73	21369.43	94.95	3121.48
9	Kerala	8074.57	267.72	8342.29	96.79	2396.01
10	Madhya Pradesh	19444.17	548.22	19993.39	97.25	2480.12
11	Maharashtra	22614.30	1293.49	23907.79	94.59	1905.16
12	Odisha	16867.00	460.01	17427.01	97.36	3821.40
13	Punjab	8734.17	293.84	9028.01	96.75	3001.43
14	Rajasthan	58147.03	440.49	58587.52	99.25	7868.34
15	Tamil Nadu	20166.77	1169.24	21336.01	94.56	2595.47
16	Telangana	18455.86	367.56	18823.42	98.05	5070.29
17	Uttar Pradesh	88266.69	5273.95	93540.64	92.83	3176.19
18	West Bengal	12573.24	707.75	13280.99	94.67	1309.71
	Sub Total-I	377056.11	18379.36	395435.47	95.35	3161.63
Special Category						
19	Arunachal Pradesh	1657.88	348.35	2006.23	82.64	11062.53
20	Assam	2875.43	75.56	2950.99	97.44	860.91
21	Himachal Pradesh	3231.81	95.84	3327.65	97.12	4488.63
22	Jammu & Kashmir	6313.08	1111.64	7424.72	85.03	4608.08
23	Manipur	1072.84	166.63	1239.47	86.56	3251.03
24	Meghalaya	1172.00	97.24	1269.24	92.34	3551.52
25	Mizoram	653.90	34.20	718.10	95.24	5699.17
26	Nagaland	953.46	105.97	1059.43	90.00	5608.59
27	Sikkim	597.04	63.97	661.01	90.32	9950.67
28	Tripura	3082.32	147.54	3229.86	95.40	7852.10
29	Uttarakhand	4189.12	111.41	4300.53	97.41	3843.23
	Sub Total-II	25808.88	2358.35	28167.23	91.63	3198.13
	All States	402864.99	20737.71	423602.70	95.10	3163.94

Table 3.2.2

Pattern of Capital Expenditure of States during 2016-17 (Accounts)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	15434.41	310.18	15744.59	98.03	2968.16
2	Bihar	25217.32	2104.94	27322.26	92.30	2155.33
3	Chhattisgarh	9555.68	187.54	9743.22	98.08	3317.94
4	Goa	1435.29	206.84	1642.13	87.40	9568.60
5	Gujarat	22190.28	642.68	22832.96	97.19	3357.08
6	Haryana	10915.66	462.34	11378.00	95.94	3960.33
7	Jharkhand	11515.68	597.20	12112.88	95.07	3129.26
8	Karnataka	29019.19	1065.62	30084.81	96.46	4403.52
9	Kerala	11080.80	225.44	11286.24	98.00	3272.43
10	Madhya Pradesh	31530.74	697.84	32228.58	97.83	3956.18
11	Maharashtra	30249.29	1577.18	31826.47	95.04	2520.77
12	Odisha	18496.72	403.50	18900.22	97.87	4119.54
13	Punjab	45420.43	290.00	45710.43	99.37	15501.85
14	Rajasthan	29508.65	436.52	29945.17	98.54	3928.25
15	Tamil Nadu	45870.55	885.42	46755.97	98.11	5806.40
16	Telangana	36138.71	633.84	36772.55	98.28	9847.06
17	Uttar Pradesh	70799.46	5730.77	76530.22	92.51	3241.73
18	West Bengal	11676.60	857.03	12533.63	93.16	1203.77
	Sub Total-I	456035.45	17314.88	473350.33	96.34	3770.45
Special Category						
19	Arunachal Pradesh	1431.67	118.57	1550.24	92.35	8947.94
20	Assam	5795.03	206.42	6001.45	96.56	1709.45
21	Himachal Pradesh	6579.19	209.53	6788.72	96.91	9012.56
22	Jammu & Kashmir	7590.60	771.16	8361.76	90.78	5460.86
23	Manipur	1397.57	96.25	1493.82	93.56	4110.50
24	Meghalaya	1220.24	100.39	1320.63	92.40	3588.94
25	Mizoram	888.98	49.48	938.46	94.73	7408.17
26	Nagaland	943.54	131.12	1074.66	87.80	5897.13
27	Sikkim	666.10	71.18	737.28	90.35	11101.67
28	Tripura	3104.01	213.62	3317.63	93.56	7760.03
29	Uttarakhand	5046.77	72.49	5119.26	98.58	4587.97
	Sub Total-II	34663.70	2040.21	36703.91	94.44	4232.44
	All States	490699.15	19355.09	510054.24	96.21	3798.75

Table 3.2.3
Pattern of Capital Expenditure of States during 2017-18 (RE)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	23509.91	515.37	24025.28	97.85	4486.62
2	Bihar	32155.40	4270.36	36425.76	88.28	2693.08
3	Chhattisgarh	12747.21	483.57	13230.78	96.35	4321.08
4	Goa	3005.95	754.79	3760.74	79.93	20039.67
5	Gujarat	27320.29	1015.73	28335.02	96.42	4071.58
6	Haryana	14779.41	594.81	15374.22	96.13	5297.28
7	Jharkhand	13929.24	835.21	14764.45	94.34	3714.46
8	Karnataka	34753.82	1100.61	35854.43	96.93	5210.47
9	Kerala	9708.83	296.20	10005.03	97.04	2872.43
10	Madhya Pradesh	29044.98	753.06	29798.04	97.47	3585.80
11	Maharashtra	31498.49	2116.20	33614.69	93.70	2598.89
12	Odisha	22870.76	526.34	23397.10	97.75	5037.61
13	Punjab	6283.26	302.62	6585.88	95.41	2122.72
14	Rajasthan	23444.62	791.87	24236.49	96.73	3076.72
15	Tamil Nadu	29185.00	1992.80	31177.80	93.61	3634.50
16	Telangana	29061.25	1695.63	30756.88	94.49	7854.39
17	Uttar Pradesh	56030.44	3842.71	59873.15	93.58	2527.31
18	West Bengal	21034.95	1246.66	22281.61	94.40	2146.42
	Sub Total-I	420363.81	23134.54	443498.35	94.78	3428.18
Special Category						
19	Arunachal Pradesh	3836.69	1177.10	5013.79	76.52	23979.31
20	Assam	14561.44	811.69	15393.13	94.73	4238.79
21	Himachal Pradesh	4649.24	194.77	4844.01	95.98	6368.82
22	Jammu & Kashmir	20642.88	1875.53	22518.41	91.67	14537.24
23	Manipur	2332.65	229.09	2561.74	91.06	6664.71
24	Meghalaya	1617.03	173.16	1790.19	90.33	4620.09
25	Mizoram	1953.71	139.52	2123.23	93.43	16530.92
26	Nagaland	1369.20	268.42	1637.62	83.61	9128.00
27	Sikkim	1775.40	195.96	1971.36	90.06	29590.00
28	Tripura	2404.78	249.01	2653.79	90.62	8011.95
29	Uttarakhand	4675.97	1031.97	5707.94	81.92	4174.97
	Sub Total-II	59868.99	6346.22	66215.21	90.42	7213.13
	All States	480232.80	29480.76	509713.56	94.22	3668.14

Table 3.2.4
Pattern of Capital Expenditure of States during 2018-19 (BE)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	28839.51	1100.95	29940.46	96.32	5462.03
2	Bihar	29605.01	3319.19	32924.20	89.92	2426.63
3	Chhattisgarh	14222.36	534.18	14756.54	96.38	4725.04
4	Goa	3526.03	747.52	4273.55	82.51	23506.87
5	Gujarat	30639.44	1238.12	31877.56	96.12	4499.18
6	Haryana	16641.71	904.30	17546.01	94.85	5901.32
7	Jharkhand	13304.27	845.73	13950.00	95.37	3482.79
8	Karnataka	40213.69	848.99	41062.68	97.93	5948.77
9	Kerala	11090.63	341.77	11432.40	97.01	3281.25
10	Madhya Pradesh	30139.72	921.60	31061.32	97.03	3662.18
11	Maharashtra	35040.01	2436.49	37476.50	93.50	2860.41
12	Odisha	24569.86	1061.14	25631.00	95.86	5357.27
13	Punjab	6863.53	352.84	7236.37	95.12	2309.91
14	Rajasthan	25565.98	734.63	26320.61	97.21	3305.68
15	Tamil Nadu	30949.34	1635.45	32584.79	94.98	3788.17
16	Telangana	40131.71	2272.95	42404.66	94.64	10759.17
17	Uttar Pradesh	71929.20	4388.31	76317.51	94.25	3196.85
18	West Bengal	25330.29	1297.90	26628.19	95.13	2558.62
	Sub Total-I	478662.29	24782.06	503444.35	95.08	3850.55
Special Category						
19	Arunachal Pradesh	3937.13	3944.33	7881.46	49.95	24607.06
20	Assam	13553.99	1556.25	15110.24	89.70	3883.66
21	Himachal Pradesh	4514.31	173.46	4687.77	96.30	6100.42
22	Jammu & Kashmir	23800.22	2335.58	26235.80	91.10	16597.38
23	Manipur	2108.61	147.29	2255.90	93.47	5857.25
24	Meghalaya	1513.77	154.65	1668.42	90.73	4325.06
25	Mizoram	1058.87	959.90	2029.77	52.69	8222.08
26	Nagaland	761.31	580.19	1341.50	56.75	5437.93
27	Sikkim	1203.82	115.69	1319.51	91.23	20063.67
28	Tripura	2457.50	235.23	2692.73	91.28	5993.90
29	Uttarakhand	6022.29	753.49	6775.78	88.88	5282.71
	Sub Total-II	61041.82	10956.06	71997.88	84.78	7249.62
	All States	539704.11	35738.12	575442.23	93.78	4066.18

3.3 Total Developmental Expenditure

The total developmental expenditure on both revenue and capital accounts has been reviewed on the basis of total developmental expenditure as percentage to total expenditure and per capita total developmental expenditure in different States of two categories during the years 2015-16 (Accounts), 2016-17 (Accounts), 2017-18 (RE) and 2018-19 (BE) in the following paragraphs:-

3.3.1 Total Developmental Expenditure during 2015-16 (Accounts)

Non-Special Category States

The analysis of developmental expenditure in the non-special category States indicates that the developmental expenditure as percentage to total expenditure during 2015-16 (Accounts) was maximum in Rajasthan (80.92 percent) followed by Odisha (78.44 percent), Chhattisgarh (77.47 percent), Jharkhand (75.89 percent) and Haryana (75.32 percent). The percentage was minimum in Kerala (53.75 percent) succeeded by Punjab (56.49 percent) and West Bengal (64.29 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 48049.67) followed by Haryana (₹ 22067.41), Telangana (₹ 19495.81), Rajasthan (₹ 18047.35), Andhra Pradesh (₹ 15873.47) and Karnataka (₹ 15452.76). Bihar (₹ 6677.72), West Bengal (₹ 8847.43) and Uttar Pradesh (₹ 9238.81) stood at first, second and third places from the bottom in respect of the per capita developmental expenditure in the non-special category.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 67.20 percent, 65.30 percent, 66.28 percent and 66.09 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 57 percent to 72 percent. The per capita developmental expenditure was ₹ 8040.61, ₹ 23244.72, ₹ 21210.63 and ₹ 16604.60 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 50016.87) and minimum in Manipur (₹ 15625.94).

The State-wise pattern of total expenditure during 2015-16 (Accounts) is given in Table 3.3.1. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

3.3.2 Total Developmental Expenditure during 2016-17 (Accounts)

Non-Special Category States

The analysis of developmental expenditure in the non-special category States indicates that the developmental expenditure as percentage to total expenditure during 2016-17 (Accounts) was maximum in Odisha (78.40 percent) followed by Telangana (78.15 percent), Chhattisgarh (77.84 percent), Madhya Pradesh (76.67 percent), Karnataka (76.53 percent) and Jharkhand (76.19 percent). It was 71.78 percent in Haryana. The percentage was minimum in Kerala (54.19 percent) succeeded by West Bengal (64.80 percent) and Uttar Pradesh (66.59 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 49525.07) followed by Telangana (₹ 25170.05), Punjab (₹ 24337.93), Haryana (₹ 20823.40), Andhra Pradesh (₹ 18987.16) and Karnataka (₹ 18814.84). Bihar (₹ 7638.56), Uttar Pradesh (₹ 9546.46) and West Bengal (₹ 9783.41) stood at first, second and third places from the bottom in respect of the per capita developmental expenditure in the non-special category.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 67.52 percent, 69.04 percent, 67.03 percent and 64.09 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 59 percent to 74 percent. The per capita developmental expenditure was ₹ 11027.20, ₹ 30391.00, ₹ 23231.74 and ₹ 17707.27 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 50365.31) and minimum in Manipur (₹ 17050.88).

The State-wise pattern of total expenditure during 2016-17 (Accounts) is given in Table 3.3.2. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

3.3.3 Total developmental expenditure during 2017-18 (RE)

Non-Special Category States

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2017-18 (RE) was maximum in Chhattisgarh (79.40 percent) followed by Telangana (76.08 percent), Jharkhand (75.62 percent), Karnataka (75.61 percent), Odisha (75.45 percent) and Rajasthan (74.22 percent) in the

non-special category States. The percentage was minimum in Punjab (52.33 percent) succeeded by Kerala (52.83 percent) and Tamil Nadu (62.05 percent). The per capita total developmental expenditure was maximum in Goa (₹ 68738.87) followed by Telangana (₹ 28244.07), Haryana (₹ 23612.84), Andhra Pradesh (₹ 21279.76), Chhattisgarh (₹ 21162.37) and Karnataka (₹ 20575.66). It was minimum in Uttar Pradesh (₹ 10085.65) succeeded by Bihar (₹ 10193.13) and West Bengal (₹ 11413.45) amongst the States of non-special category.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 68.14 percent, 67.03 percent, 70.86 percent and 58.01 percent respectively. In small States, it ranged from about 62 percent to 75 percent. The per capita developmental expenditure was ₹ 18747.65, ₹ 32592.10, ₹ 32854.32 and ₹ 18362.29 in major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 82305.33) and minimum in Tripura (₹ 21367.20).

The State-wise pattern of total expenditure during 2017-18 (RE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

3.3.4 Total Developmental Expenditure during 2018-19 (BE)

Non-Special Category States

The developmental expenditure as percentage to total expenditure during 2018-19 (BE) was estimated to be maximum in Telangana (79.28 percent) followed by Chhattisgarh (77.99 percent), Andhra Pradesh (76.15 percent), Jharkhand (74.97 percent), Odisha (74.84 percent), Karnataka (74.56 percent) and Bihar (74.33 percent). It was 69.83 percent in Haryana. It was estimated to be minimum in Kerala (52.80 percent) succeeded by Punjab (54.40 percent) and Tamil Nadu (60.84 percent). The per capita developmental expenditure was estimated to be maximum in Goa (₹ 78226.80) followed by Telangana (₹ 35676.69), Andhra Pradesh (₹ 25991.47), Haryana (₹ 25437.68), Karnataka (₹ 22868.60), Chhattisgarh (₹ 21552.87) and Kerala (₹ 19854.82). It was estimated to be minimum in Bihar with ₹ 10344.94 whereas it was estimated to be ₹ 10889.67 in Uttar Pradesh and ₹ 11827.08 in West Bengal.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 71.17 percent, 65.53 percent, 67.26 percent and 60.15 percent respectively. In small States, it ranged from about 58 percent to 73 percent. The per capita developmental expenditure was estimated as ₹ 17626.61, ₹ 33876.86, ₹ 35870.40 and ₹ 22371.83 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Sikkim (₹ 71957.00) and minimum in Tripura (₹ 23474.02).

The State-wise pattern of total expenditure during 2018-19 (BE) is given in Table 3.3.4. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

Table 3.3.1
Pattern of Total Expenditure (Revenue+Capital) of States
during 2015-16 (Accounts)

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	81907.12	28772.24	115.63	110784.99	73.93	15873.47
2	Bihar	78593.44	31805.54	4.21	108203.19	70.79	6877.72
3	Chhattisgarh	40136.30	10771.09	900.41	51807.80	77.47	14233.76
4	Goa	7207.46	2837.03	0.00	10044.48	71.76	48049.67
5	Gujarat	89335.96	33728.49	558.73	120623.17	71.57	13292.05
6	Haryana	59802.67	19236.51	293.15	79332.33	75.32	22067.41
7	Jharkhand	39606.02	12533.32	0.00	52139.34	75.99	10971.75
8	Karnataka	100442.96	31879.01	6076.05	138398.01	72.58	15452.76
9	Kerala	48776.27	36352.40	3903.08	87031.75	53.75	13880.20
10	Madhya Pradesh	87623.62	26249.49	5600.99	119474.10	73.16	11178.48
11	Maharashtra	142863.51	65953.25	5635.09	214451.85	66.73	12045.78
12	Odisha	59796.29	15518.67	915.78	76230.74	78.44	13488.08
13	Punjab	33388.07	25007.28	708.15	59103.50	56.48	11473.56
14	Rajasthan	133369.90	31459.78	0.10	164829.78	80.92	18047.35
15	Tamil Nadu	104816.36	46671.12	10731.78	162219.24	64.64	13502.75
16	Telangana	70964.74	23614.81	139.61	94719.16	74.92	19485.81
17	Uttar Pradesh	108634.44	77501.88	10140.29	196276.61	69.39	9238.81
18	West Bengal	84935.29	46397.08	775.91	132108.28	64.29	8847.43
	Sub Total-I	1455427.39	565997.93	46786.92	2068122.24	70.37	12203.82
Special Category							
19	Arunachal	7602.53	2866.44	0.00	10368.97	72.36	50018.67
20	Assam	28855.66	12731.80	375.18	39962.64	67.20	8040.81
21	Himachal Pradesh	16736.20	8934.30	9.99	25680.49	65.30	23244.72
22	Jammu & Kashmir	28056.56	14789.57	0.00	42846.13	66.26	21210.63
23	Manipur	5156.56	3117.43	348.05	8622.04	59.81	15625.94
24	Meghalaya	5264.21	2352.76	0.00	7616.97	69.11	15952.15
25	Mizoram	4337.75	1951.21	0.00	6288.96	69.07	36147.82
26	Nagaland	4912.14	3729.22	0.00	8641.36	56.84	28894.94
27	Sikkim	2959.02	1307.77	38.80	4305.59	68.73	49317.00
28	Tripura	7697.15	3192.72	189.45	11079.32	69.48	19736.26
29	Uttarakhand	18099.01	8521.39	768.57	27388.97	66.09	16604.60
	Sub Total-II	128578.78	63441.41	1728.99	193747.18	66.36	15932.93
	All States	1584006.17	629349.34	48513.91	2261869.42	70.03	12440.16

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

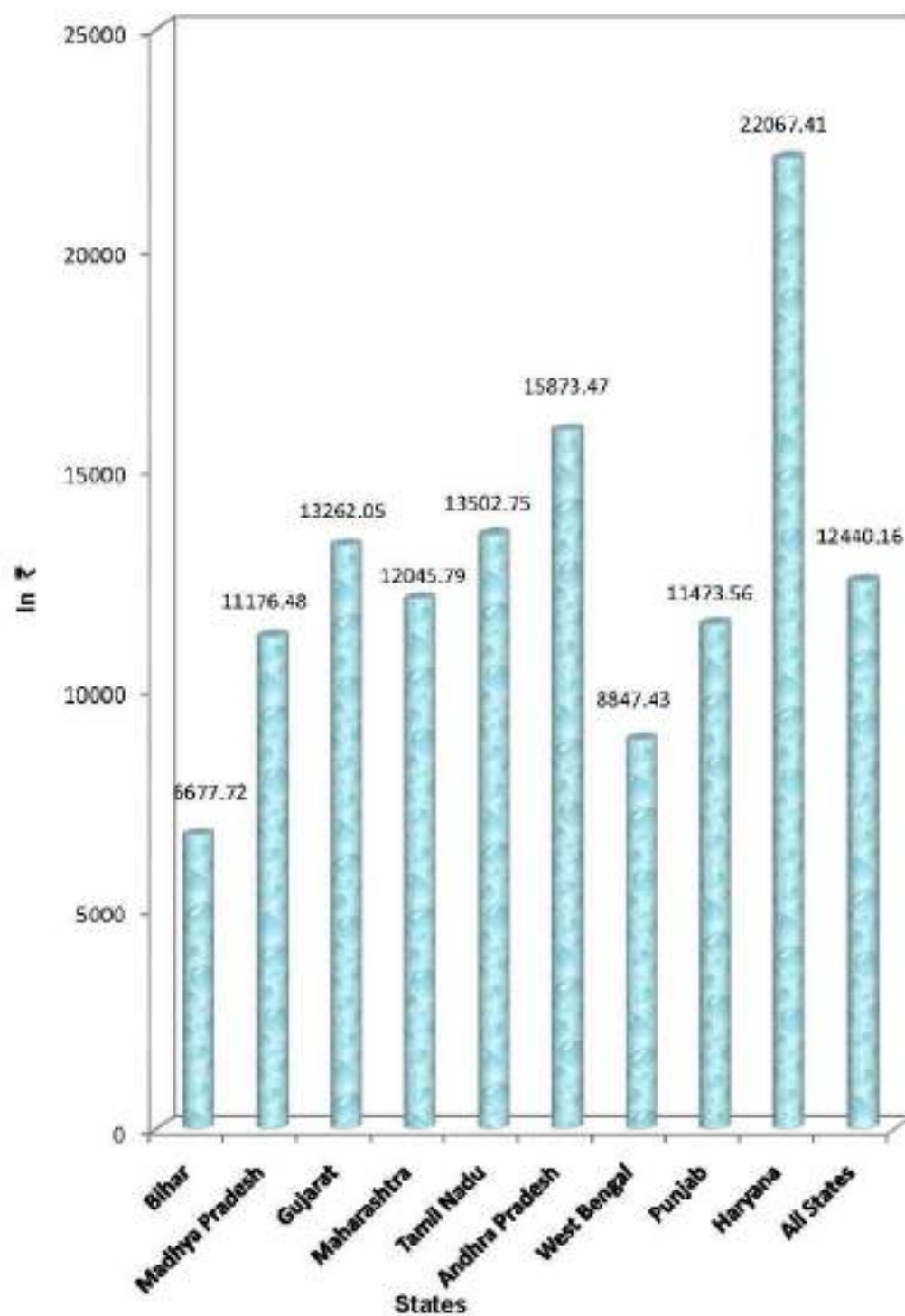


Table 3.3.2
Pattern of Total Expenditure (Revenue+Capital) of States
during 2016-17 (Accounts)

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	98733.22	33096.32	83.26	131822.80	74.84	18987.16
2	Bihar	89371.20	32711.93	4.30	122087.43	73.20	7838.56
3	Chhattisgarh	45073.50	11663.77	1150.55	57907.82	77.84	10650.52
4	Goa	7426.76	3079.34	0.00	10506.10	70.70	49525.07
5	Gujarat	89864.81	36447.03	415.95	126727.79	70.81	13595.28
6	Haryana	57264.36	22083.13	423.95	79781.44	71.78	20823.40
7	Jharkhand	43577.81	13620.96	0.00	57198.77	76.19	11841.80
8	Karnataka	123989.80	32330.17	5685.58	162005.55	76.53	18814.84
9	Kerala	55480.87	41420.77	5480.91	102382.55	54.19	16414.46
10	Madhya Pradesh	116357.90	28800.95	6807.09	151765.94	76.67	14599.49
11	Maharashtra	184373.82	73186.80	7494.78	245055.20	67.08	13897.82
12	Odisha	65810.41	17117.94	1012.40	83940.75	78.40	14657.11
13	Punjab	71310.14	28777.93	818.41	101006.48	70.60	24337.93
14	Rajasthan	117445.47	39839.78	0.00	157085.31	74.77	19638.54
15	Tamil Nadu	135147.54	52338.12	12485.58	199951.24	67.59	17107.28
16	Telangana	92374.08	25758.63	71.84	118204.75	78.15	25170.05
17	Uttar Pradesh	208494.74	93985.59	10642.16	313122.49	66.59	9546.46
18	West Bengal	94899.03	50887.71	584.45	146451.19	64.80	8783.41
	Sub Total-I	1676997.46	636876.87	53231.27	2367105.60	70.85	13865.21
Special Category							
19	Arunachal Pradesh	8058.45	2585.33	0.00	10944.78	73.63	50365.31
20	Assam	37382.20	17329.61	652.36	55364.17	67.52	11027.20
21	Himachal Pradesh	22185.43	9937.48	10.03	32132.94	69.04	30391.00
22	Jammu & Kashmir	32292.12	15681.82	0.00	48173.94	67.03	23231.74
23	Manipur	5797.30	3517.43	353.85	9678.58	59.90	17050.88
24	Meghalaya	7076.82	2580.55	0.00	9657.17	73.28	20813.59
25	Mizoram	5022.27	2146.53	0.00	7168.80	70.08	41852.25
26	Nagaland	5711.15	4027.57	0.00	9738.73	58.64	30894.75
27	Sikkim	2977.78	1491.95	55.63	4525.36	65.80	48629.67
28	Tripura	8185.04	3682.35	107.93	12065.32	67.84	20462.60
29	Uttarakhand	19478.00	10006.58	908.18	30390.76	64.09	17707.27
	Sub Total-II	154186.37	73488.20	2185.98	229840.55	67.08	18823.73
	All States	1831163.83	710365.07	55417.25	2596946.15	70.51	14179.68

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

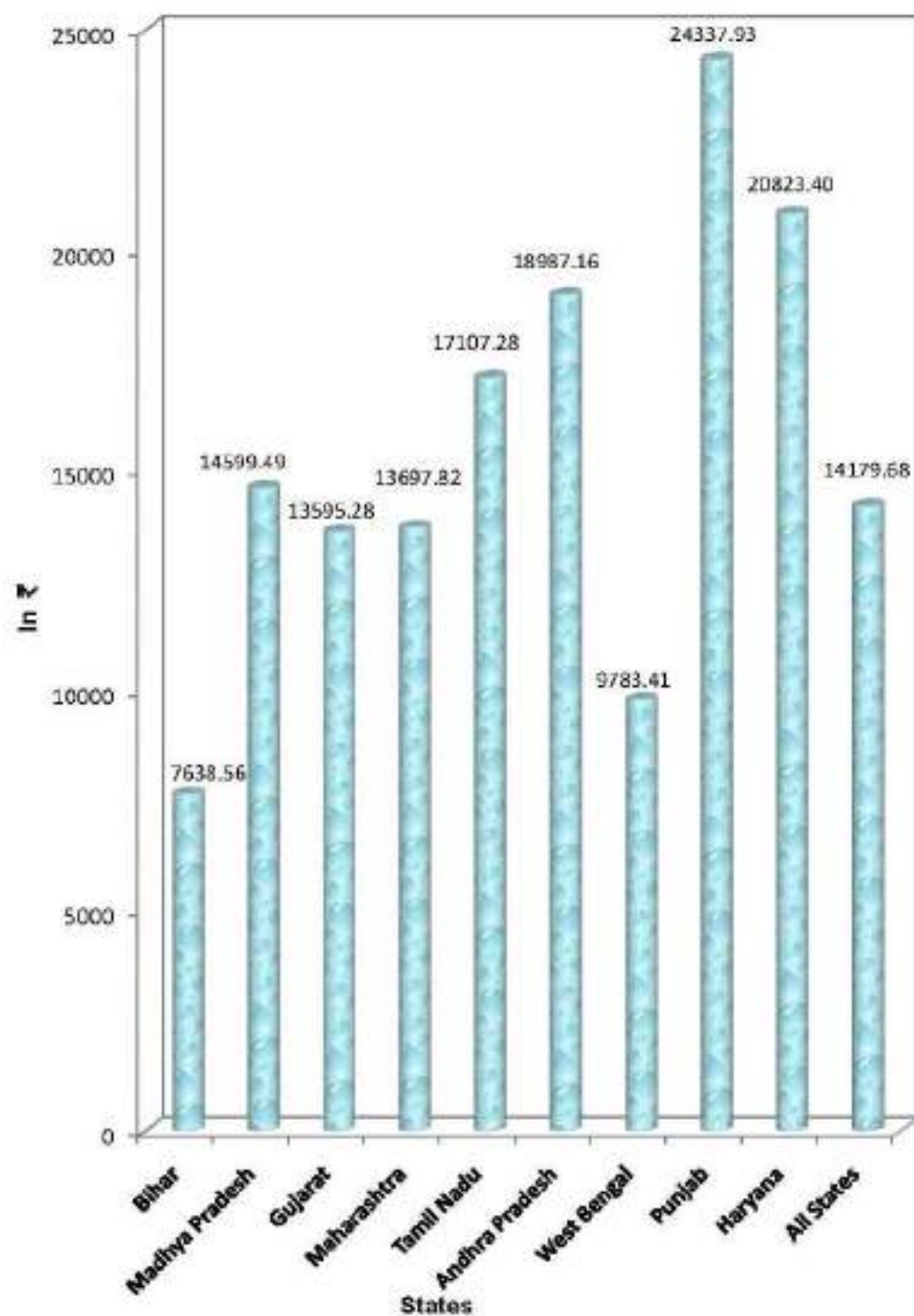


Table 3.3.3
Pattern of Total Expenditure (Revenue+Capital) of States
during 2017-18 (RE)

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	111505.86	39724.86	86.67	151297.29	73.70	21278.76
2	Bihar	121706.93	48378.08	4.99	169987.00	72.41	10193.13
3	Chhattisgarh	82428.96	14628.25	1364.66	79622.90	79.40	21162.37
4	Goa	10310.83	4062.21	0.00	14373.04	71.74	68738.87
5	Gujarat	109561.58	43674.36	474.00	153609.94	71.39	16328.10
6	Haryana	65879.81	27405.01	400.70	93685.52	70.32	23612.84
7	Jharkhand	55191.11	17795.82	0.15	72986.88	75.62	14717.83
8	Karnataka	137239.62	37132.20	7131.67	181503.49	75.61	20575.66
9	Kerala	58826.06	48512.45	8013.00	111351.51	62.83	17404.16
10	Madhya Pradesh	119821.77	36986.54	7486.26	164294.57	72.93	14792.81
11	Maharashtra	207051.75	63214.36	15796.63	306062.84	67.65	17063.48
12	Odisha	78634.40	24319.17	1256.09	104209.66	75.45	17320.35
13	Punjab	40896.86	34393.98	2676.96	77767.79	62.33	13748.94
14	Rajasthan	132932.63	46162.17	0.20	179095.00	74.22	17445.23
15	Tamil Nadu	127443.71	64311.37	13617.69	205372.77	62.05	15870.95
16	Telangana	104503.06	32811.22	45.45	137359.73	76.08	28244.07
17	Uttar Pradesh	223596.86	111209.72	11578.14	346386.72	64.55	10085.65
18	West Bengal	111861.81	63870.99	488.49	166321.29	67.25	11413.46
	Sub Total-I	1879184.74	785091.34	88421.95	2712698.03	69.27	15325.27
Special Category							
19	Arunachal Pradesh	11898.81	4546.32	0.00	16445.13	72.35	74367.56
20	Assam	64481.90	29632.28	525.49	94649.67	68.14	12747.65
21	Himachal Pradesh	23792.23	11682.63	10.30	35485.16	67.03	32592.10
22	Jammu & Kashmir	48853.13	19189.04	0.00	68042.17	70.88	32854.32
23	Manipur	8433.62	3684.37	637.85	12855.84	65.60	24096.06
24	Meghalaya	9327.85	3110.18	0.00	12437.93	74.99	26650.43
25	Mizoram	7104.95	2557.16	0.00	9722.11	73.70	56707.82
26	Nagaland	7526.17	4673.80	0.00	12199.97	61.89	50174.47
27	Sikkim	4938.32	1640.42	86.49	6665.23	72.14	82305.33
28	Tripura	8546.88	5081.33	228.30	13856.51	61.64	21367.20
29	Uttarakhand	20565.76	13348.11	1538.77	35452.64	58.01	18362.29
	Sub Total-II	213339.42	99565.64	2807.20	315812.26	67.55	25703.54
	All States	2092524.16	884656.98	71329.15	3028510.29	69.09	15983.23

Per Capita Total Developmental Expenditure of Major States during 2017-18 (RE)

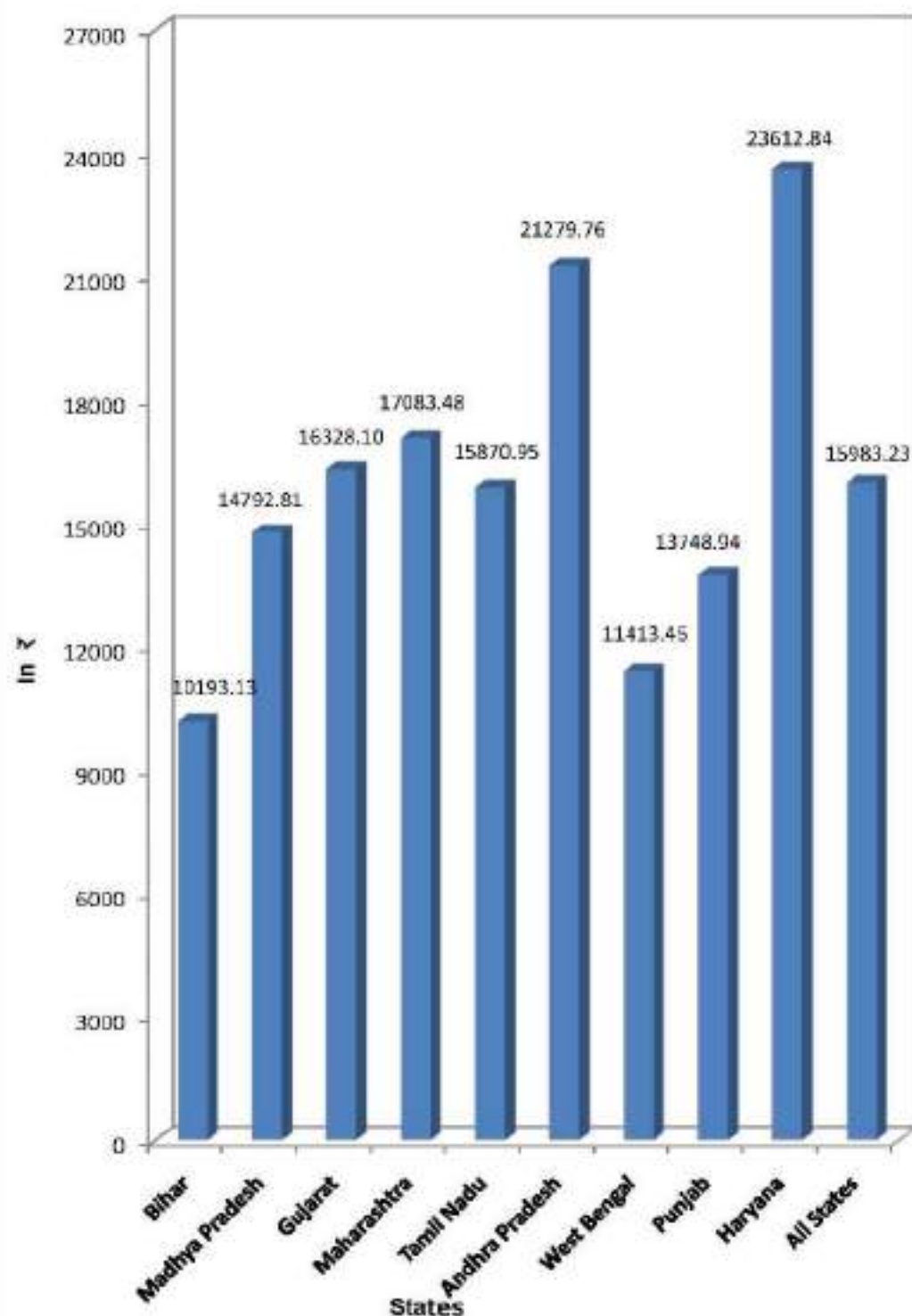
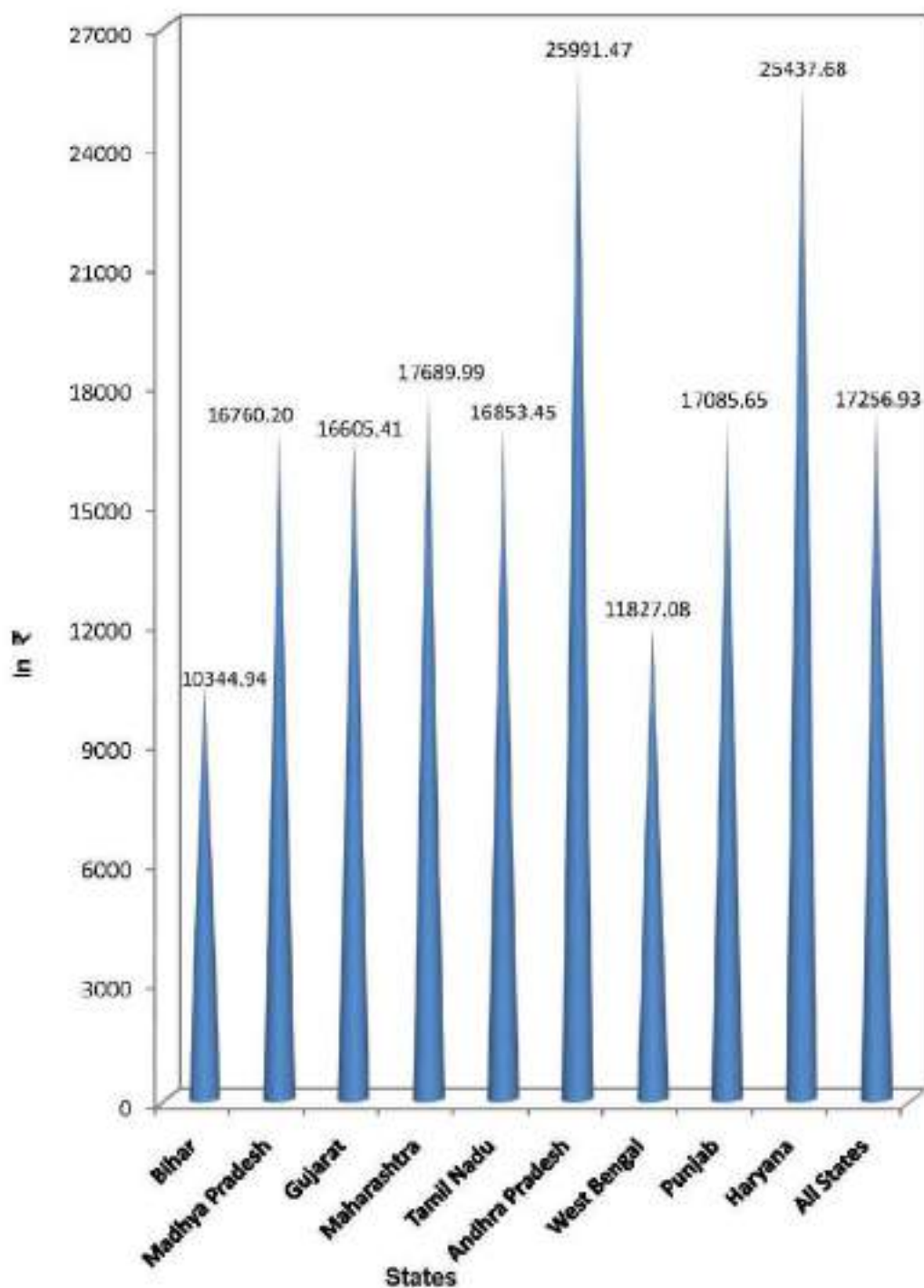


Table 3.3.4
Pattern of Total Expenditure (Revenue+Capital) of States
during 2018-19 (BE)

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	137234.86	42805.48	72.00	180212.44	76.15	25891.47
2	Bihar	128104.80	43553.04	6.04	180663.88	74.33	10344.94
3	Chhattisgarh	64874.15	17154.71	1150.31	83179.17	77.89	21552.87
4	Goa	11734.02	4275.57	0.00	16009.59	73.29	78226.80
5	Gujarat	113082.81	53080.17	387.58	168510.56	67.51	16605.41
6	Haryana	71734.25	30892.57	305.72	102732.54	69.83	25437.68
7	Jharkhand	57501.30	19192.98	0.15	78694.44	74.57	15052.70
8	Karnataka	154591.74	48593.33	6187.21	207352.28	74.58	22868.60
9	Kerala	87109.30	50854.27	9129.88	127093.45	62.80	19854.82
10	Madhya Pradesh	137936.44	41596.84	7151.95	186685.23	73.89	16760.20
11	Maharashtra	216702.36	101482.24	20634.76	338819.36	63.89	17688.86
12	Odisha	86717.96	27783.23	1369.81	115871.00	74.84	18892.80
13	Punjab	50915.24	38403.73	4288.67	93587.64	54.40	17085.65
14	Rajasthan	141343.82	54094.93	0.21	195438.96	72.32	18261.48
15	Tamil Nadu	137692.72	72641.21	15992.93	226326.86	60.84	16853.45
16	Telangana	133074.05	34752.14	33.16	167859.35	79.28	35876.89
17	Uttar Pradesh	245017.82	140832.84	12187.52	397937.78	61.59	10889.67
18	West Bengal	117088.13	65766.79	522.02	173376.94	67.53	11827.08
	Sub Total-I	2070455.87	875434.88	79380.22	3025250.77	68.44	16655.58
Special Category							
19	Arunachal Pradesh	10467.81	7669.51	0.00	18137.12	57.71	65422.56
20	Assam	61516.86	24680.83	241.92	86439.61	71.17	17626.61
21	Himachal Pradesh	25068.88	13176.04	10.82	38255.74	65.53	33876.86
22	Jammu & Kashmir	51853.38	25142.50	0.00	76995.88	67.28	35870.40
23	Manipur	8737.80	3864.09	583.25	13265.14	65.87	24271.67
24	Meghalaya	10008.41	3701.31	0.00	13704.72	72.99	28581.17
25	Mizoram	5377.20	3631.13	0.00	9208.33	58.40	41363.54
26	Nagaland	7785.87	5668.87	0.00	13454.34	57.87	55611.93
27	Sikkim	4317.42	2285.04	73.32	6675.78	64.67	71957.00
28	Tripura	9624.35	5767.35	235.00	15626.70	61.59	23474.02
29	Uttarakhand	25503.89	15045.57	1853.63	42403.09	60.15	22371.83
	Sub Total-II	220056.53	110832.04	2877.94	333966.51	65.89	26134.98
	All States	2290512.20	986366.92	82338.16	3359217.28	68.49	17258.93

Per Capita Total Developmental Expenditure of Major States during 2018-19 (BE)



CHAPTER-IV

STATE-WISE COMPARISON DURING LAST SIX YEARS

This chapter is devoted to the State-wise comparison of States' Own Tax Revenue as percentage to total revenue receipts, total developmental expenditure as percentage to total expenditure and ratio of revenue and fiscal deficit to GSDP amongst the States of non-special and special categories during the last 6 years i.e. 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE).

4.1 States' Own Tax Revenue

Non -Special Category States

The analysis reveals that the share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together was 55.15 percent, 51.88 percent, 48.84 percent, 47.18 percent, 45.33 percent and 45.39 percent during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE), respectively. The percentage of States' Own Tax Revenue to total revenue receipts in all States was estimated lower throughout the period 2014-15 to 2018-19 (BE) as compared to the same recorded in 2013-14. In Haryana State, it was 67.26 percent, 67.73 percent, 65.04 percent, 64.81 percent, 63.76 percent and 63.86 percent during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE), respectively.

Special Category States

The share of States' Own Tax Revenue in total revenue receipts for all States of the special category taken together was 23.53 percent, 22.06 percent, 21.69 percent 21.32 percent, 19.22 percent and 18.38 percent during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE), respectively. In case of States namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir and Meghalaya, the percentage of States' Own Tax Revenue to total revenue receipts remained on decreasing trend throughout the period 2014-15 to 2018-19 (BE). Manipur, Mizoram and Nagaland improved the percentage of States' Own Tax Revenue to total revenue receipts during the period 2014-15 to 2018-19 (BE). In case of Tripura and Uttarakhand, the contribution of States' Own Tax Revenue in total revenue receipts decreased in 2014-15 but it improved continuously during the years 2015-16 to 2017-18 (RE).

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE) are given in Table 4.1.

Table 4.1

**States' Own Tax Revenue as Percentage to Total Revenue Receipts
of States during the years 2013-14 to 2018-19 (BE)**

Sr. No.	State	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018 (RE)	2018-2019 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	57.92	47.00	45.02	44.63	42.77	42.14
2	Bihar	28.98	26.48	26.48	22.49	24.04	19.62
3	Chhattisgarh	44.75	41.41	37.06	35.28	29.45	25.92
4	Goa	55.54	50.67	46.48	44.55	44.39	44.43
5	Gujarat	70.49	68.69	64.27	58.67	69.27	63.09
6	Haryana	67.26	67.73	65.04	64.81	63.76	63.88
7	Jharkhand	35.89	32.79	28.25	28.25	27.88	27.84
8	Karnataka	69.91	67.39	63.59	62.27	58.61	57.59
9	Kerala	65.06	60.80	56.49	55.78	55.31	56.99
10	Madhya Pradesh	44.29	41.25	38.11	35.84	34.31	35.08
11	Maharashtra	72.46	69.56	68.42	66.73	64.04	65.76
12	Odisha	34.51	34.79	32.68	30.76	29.57	28.49
13	Punjab	68.59	65.53	64.28	57.82	62.40	57.67
14	Rajasthan	44.95	42.35	42.59	40.70	38.47	38.31
15	Tamil Nadu	68.23	64.25	62.38	61.29	58.58	56.70
16	Telangana		57.38	52.51	58.45	56.75	56.31
17	Uttar Pradesh	39.56	38.35	35.72	33.47	31.13	35.20
18	West Bengal	49.18	45.58	38.72	38.59	34.19	30.82
	Sub Total- I	55.15	51.88	48.84	47.18	45.33	45.39
Special Category							
19	Arunachal Pradesh	7.47	5.08	5.07	6.02	4.74	5.31
20	Assam	27.92	24.75	23.80	24.54	17.47	15.70
21	Himachal Pradesh	32.59	33.29	28.57	26.80	26.33	27.13
22	Jammu & Kashmir	23.12	21.89	20.48	18.63	18.33	17.42
23	Manipur	6.49	6.48	6.67	6.43	5.29	5.98
24	Meghalaya	15.15	14.61	15.00	13.27	13.84	13.70
25	Mizoram	4.82	4.84	5.37	5.97	5.41	5.43
26	Nagaland	5.13	5.08	5.31	5.41	5.39	5.09
27	Sikkim	12.13	11.82	14.98	14.15	11.46	12.88
28	Tripura	14.04	12.71	14.13	14.74	14.30	12.20
29	Uttarakhand	42.47	41.18	44.16	43.78	45.16	41.96
	Sub Total- II	23.53	22.08	21.89	21.32	19.22	18.38
	All States	52.03	48.96	46.22	44.61	42.74	42.62

4.2 Total Developmental Expenditure

Non-Special Category States

In the non-special category, the total developmental expenditure as percentage to total expenditure for all States taken together was 66.56 percent, 68.57 percent, 70.37 percent, 70.85 percent, 69.27 percent and 68.44 percent during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE), respectively. In Haryana State, it was 69.66 percent, 67.73 percent, 75.32 percent, 71.78 percent, 70.32 percent and 69.83 percent during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE), respectively. The percentage of developmental expenditure to total expenditure has improved in all States except Gujarat, Maharashtra and Tamil Nadu during the period 2014-15 to 2018-19 (BE).

Special Category States

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 63.54 percent, 66.63 percent, 66.36 percent, 67.08 percent, 67.55 percent and 65.89 percent during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE), respectively. The percentage of developmental expenditure to the total expenditure in the States namely Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram and Sikkim has almost increased during the period 2014-15 to 2018-19 (BE). In case of Arunachal Pradesh and Uttarakhand, the share of developmental expenditure in the total expenditure has either remained the same or decreased slightly during the period 2014-15 to 2018-19 (BE).

The details of total developmental expenditure as percentage to total expenditure of States during 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 (RE) and 2018-19 (BE) are given in Table 4.2.

Table 4.2
Total Development Expenditure as Percentage to Total Expenditure
of States during the years 2013-14 to 2018-19 (BE)

Sr. No.	State	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018 (RE)	2018-2019 (BE)
Non-Special Category							
1	Andhra Pradesh	70.72	77.02	73.93	74.84	73.70	76.15
2	Bihar	69.77	69.08	70.79	73.20	72.41	74.33
3	Chhattisgarh	76.77	77.73	77.47	77.84	79.40	77.99
4	Goa	70.92	69.04	71.76	70.70	71.74	73.29
5	Gujarat	71.58	71.69	71.57	70.91	71.19	67.91
6	Haryana	69.66	67.73	75.32	71.78	70.32	69.83
7	Jharkhand	64.29	71.30	75.89	76.19	75.62	74.97
8	Karnataka	71.45	71.61	72.58	76.63	75.61	74.66
9	Kerala	62.10	60.52	53.76	54.19	62.83	62.80
10	Madhya Pradesh	70.47	74.88	73.16	76.67	72.93	73.89
11	Maharashtra	67.65	67.81	66.73	67.08	67.65	63.96
12	Odisha	71.98	74.78	78.44	78.40	75.45	74.84
13	Punjab	62.30	62.11	56.49	70.60	62.33	64.40
14	Rajasthan	73.42	74.49	80.92	74.77	74.22	72.32
15	Tamil Nadu	64.72	65.02	64.64	67.59	62.05	60.84
16	Telangana		75.70	74.92	78.15	76.08	79.28
17	Uttar Pradesh	60.96	64.96	69.39	66.69	64.55	61.69
18	West Bengal	57.98	61.63	64.29	64.80	67.25	67.53
	Sub Total- I	66.56	68.57	70.37	70.85	69.27	68.44
Special Category							
19	Arunachal Pradesh	73.48	74.73	72.36	73.63	72.35	67.71
20	Assam	61.90	67.79	67.20	67.52	68.14	71.17
21	Himachal Pradesh	63.83	66.14	65.30	68.04	67.03	65.53
22	Jammu & Kashmir	61.97	63.40	66.28	67.03	70.86	67.26
23	Manipur	57.25	60.05	59.81	59.90	65.60	65.87
24	Meghalaya	70.92	71.44	69.11	73.28	74.99	72.99
25	Mizoram	68.51	72.29	68.97	70.06	73.70	68.40
26	Nagaland	58.15	57.69	56.84	58.64	61.69	57.87
27	Sikkim	61.81	63.28	68.73	65.80	72.14	64.67
28	Tripura	63.89	69.00	69.48	67.64	61.64	61.59
29	Uttarakhand	65.41	66.39	66.09	64.09	68.01	60.15
	Sub Total- II	63.54	66.63	68.36	67.09	67.55	65.89
	All States	66.27	68.39	70.03	70.51	69.09	68.19

4.3 Ratios of Revenue and Fiscal Deficit to GSDP

Non-special Category States

The revenue deficit to GSDP ratio of all non-special category States taken together hovered between 0.1 percent to 0.4 percent during the period 2013-14 to 2017-18 (RE) but in 2018-19 (BE), the ratio has been budgeted as nil. The revenue deficit-GSDP ratio of Haryana State was estimated as 1.0 percent in 2013-14 which increased to 2.9 percent in 2016-17 but thereafter, the ratio was on decreasing trend recording the figures of 1.4 percent and 1.2 percent in 2017-18 (RE) and 2018-19 (BE), respectively. The fiscal deficit to GSDP ratio of all non-special category States taken together was estimated as lower than the 3.0 percent norm of Fiscal Responsibility and Budget Management (FRBM) Act during the years 2013-14, 2014-15, 2017-18 (RE) and 2018-19 (BE) but the ratio remained higher than the 3.0 percent norm during 2015-16 and 2016-17 largely due to the impact of Ujwal DISCOM Assurance Yojana (UDAY). Similarly, the fiscal deficit-GSDP ratio in Haryana State crossed the FRBM threshold during the years 2015-16 and 2016-17 due to the same reason of UDAY.

Special Category States

The revenue deficit-GSDP ratio was estimated as negative in case of all special category States excluding one or two exceptions implying that the States of this category have budgeted to collect revenues higher than their current spending in most of the period during 2013-14 to 2018-19 (BE). The revenue deficit-GSDP ratio for all the States of this category taken together was also negative throughout the reference period with the exception of 2017-18 (BE) when it was budgeted as positive. The fiscal deficit-GSDP ratio of all special category States taken together fluctuated between 2.1 percent in 2015-16 to 6.6 percent in 2017-18 (RE).

The ratios of revenue deficit and fiscal deficit to GSDP have been given in Tables 4.3 (a) and 4.3 (b), respectively.

Table 4.3 (a)
Revenue Deficit to GSDP Ratio
of States during the years 2013-14 to 2018-19 (BE)

							(Percent)
Sr. No.	State	2013-14	2014-15	2015-16	2016-17	2017-18 (RE)	2018-19 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	0.0	4.8	1.2	2.5	0.5	-0.6
2	Bihar	-1.9	-1.6	-3.3	-2.5	-0.3	-3.9
3	Chhattisgarh	0.4	0.7	-0.9	-1.9	-1.0	-1.2
4	Goa	0.7	-0.7	-0.2	-1.1	-0.4	-0.2
5	Gujarat	-0.6	-0.6	-0.2	-0.5	-0.5	-0.4
6	Haryana	1.0	1.9	2.4	2.9	1.4	1.2
7	Jharkhand	-1.6	0.1	-1.8	-0.8	-2.8	-2.1
8	Karnataka	-0.1	-1.0	-0.2	-0.1	0.0	0.0
9	Kerala	2.9	2.6	1.7	2.5	1.9	1.7
10	Madhya Pradesh	-1.4	-1.3	-1.1	-0.6	-0.1	0.0
11	Maharashtra	0.3	0.7	0.3	0.4	0.6	0.5
12	Odisha	-1.2	-1.8	-3.1	-2.5	-2.1	-2.2
13	Punjab	2.1	2.1	2.2	1.7	3.1	2.5
14	Rajasthan	0.2	0.5	0.9	2.4	2.4	1.9
15	Tamil Nadu	0.2	0.6	1.0	1.0	1.3	1.1
16	Telangana	-	-0.1	0.0	-0.2	-0.2	-0.7
17	Uttar Pradesh	-1.2	-2.1	-1.3	-1.6	-1.4	-1.8
18	West Bengal	2.7	2.1	1.0	1.5	0.9	0.0
	Sub Total- I	0.2	0.4	0.1	0.4	0.4	0.0
Special Category							
19	Arunachal Pradesh	-0.7	-11.9	-10.7	-10.8	-17.7	-26.7
20	Assam	-0.2	0.5	-2.4	0.1	8.1	-0.8
21	Himachal Pradesh	2.0	1.9	-1.0	-0.7	1.9	2.1
22	Jammu & Kashmir	-0.1	0.4	0.5	-1.6	-8.1	-8.1
23	Manipur	-10.9	-4.1	-4.7	-4.4	-7.3	-6.3
24	Meghalaya	-3.3	-0.7	-2.7	-2.1	-2.0	-1.5
25	Mizoram	1.5	1.2	-7.2	-6.2	-5.9	-6.3
26	Nagaland	-4.2	-4.8	-2.3	-3.5	-0.1	-1.8
27	Sikkim	-7.0	-4.8	-0.8	-4.4	-5.9	-2.7
28	Tripura	-6.3	-6.1	-4.5	-2.2	2.0	-1.9
29	Uttarakhand	-0.9	0.6	1.1	0.2	0.0	0.0
	Sub Total- II	-0.9	-0.3	-1.4	-1.2	0.6	-2.4
	All States	0.1	0.4	0.0	0.3	0.4	-0.2

Note: Negative (-) sign in deficit indicators indicate surplus.

Table 4.3 (b)
Fiscal Deficit to GDP Ratio
of States during the years 2013-14 to 2018-19 (BE)

(Percent)							
Sr. No.	State	2013-14	2014-15	2015-16	2016-17	2017-18 (RE)	2018-19 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	2.1	6.0	3.6	4.4	3.4	2.6
2	Bihar	2.4	3.0	3.2	3.8	7.2	2.0
3	Chhattisgarh	2.7	3.4	2.1	1.4	3.0	2.8
4	Goa	2.8	2.3	2.7	1.5	4.6	4.8
5	Gujarat	2.4	2.0	2.2	1.4	1.7	1.7
6	Haryana	2.1	2.9	6.5	4.8	2.8	2.6
7	Jharkhand	1.3	3.0	5.0	4.0	2.5	2.5
8	Karnataka	2.8	2.1	1.9	2.5	2.8	2.9
9	Kerala	4.3	3.5	3.2	4.3	3.4	3.2
10	Madhya Pradesh	2.3	2.4	2.7	4.3	3.4	3.3
11	Maharashtra	1.7	1.8	1.4	1.7	1.8	1.8
12	Odisha	1.7	1.7	2.1	2.5	3.5	3.4
13	Punjab	2.8	2.9	4.4	12.3	4.5	3.9
14	Rajasthan	2.9	3.1	9.2	6.1	3.5	3.0
15	Tamil Nadu	2.4	2.5	2.8	4.3	2.8	2.8
16	Telangana	-	1.8	3.3	5.5	3.2	3.5
17	Uttar Pradesh	2.7	3.1	5.2	4.5	3.1	3.0
18	West Bengal	3.6	3.4	2.3	2.4	2.4	1.7
	Sub Total- I	2.4	2.7	3.3	3.7	2.9	2.6
Special Category							
19	Arunachal Pradesh	11.9	-3.1	-0.9	-3.8	2.8	2.0
20	Assam	2.4	2.7	-1.3	2.4	12.7	3.0
21	Himachal Pradesh	4.9	4.0	1.9	4.7	5.4	5.2
22	Jammu & Kashmir	6.2	5.8	6.8	4.7	3.9	4.5
23	Manipur	-1.9	3.3	1.8	2.5	3.5	2.4
24	Meghalaya	1.7	4.0	2.1	2.5	3.8	3.4
25	Mizoram	7.3	9.0	-2.7	-1.3	3.2	1.0
26	Nagaland	2.6	0.7	3.0	1.3	8.6	3.2
27	Sikkim	0.4	1.8	3.1	-0.5	3.5	3.0
28	Tripura	-0.2	3.5	4.8	6.0	7.7	2.9
29	Uttarakhand	2.2	3.6	3.5	2.8	2.6	2.6
	Sub Total- II	3.1	3.5	2.1	3.0	6.6	3.4
	All States	2.2	2.6	3.1	3.5	3.1	2.6

Note: Negative (-) sign in deficit indicators indicate surplus.