



**GOVERNMENT OF HARYANA**

# **ANALYSIS OF STATE FINANCES 2020-21**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2021**

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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 2018-19 (Accounts), 2019-20 [Revised Estimates (RE)] and 2020-21 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2020-21" 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 and Smt. Taramani Senior Scale Stenographer 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 18<sup>th</sup> January, 2021

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 28 States have been grouped into 'non-special category States' and 'special category States'. The ten States namely Arunachal Pradesh, Assam, Himachal Pradesh, 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 28 States shows that out of the total States' Own Tax Revenue of ₹ 1165518.98 crore received by all States during 2018-19 (Accounts), the maximum collection was made from State Goods and Service Tax (SGST) (42.14 percent) followed by Sales Tax (24.06 percent), State Excise (12.19 percent) and Stamps & Registration fees (10.31 percent). During 2019-20 (RE) and 2020-21 (BE), the maximum States' Own Tax Revenue was collected from SGST, followed by Sales Tax, State Excise and Stamps & Registration fees.

The State-wise analysis reveals that the share of SGST in total State's Own Tax Revenue was maximum in Jharkhand during 2018-19 (Accounts). But during 2019-20 (RE) and 2020-21 (BE), it was maximum in Bihar. The share of SGST in Haryana was recorded as 43.93 percent, 41.23 percent and 42.90 percent during 2018-19 (Accounts), 2019-20 (RE) and

2020-21 (BE), respectively. The share of Sales Tax in total State's Own Tax Revenue was maximum in Tamil Nadu (40.23 percent) and minimum in West Bengal (12.24 percent) during 2018-19 (Accounts) in the non-special category. During 2019-20 (RE) and 2020-21 (BE), the share of Sales Tax was also maximum in Tamil Nadu and minimum in West Bengal. The share of Sales Tax in Haryana was recorded as 21.05 percent, 22.78 percent and 20.54 percent during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE), respectively. The share of State Excise in total State's Own Tax Revenue in Haryana was 14.14 percent, 14 percent and 14.40 percent during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE). In special category States, the share of SGST in total State's Own Tax Revenue was maximum in Manipur in during 2018-19 and 2019-20 (RE), but in 2020-21 (BE) it was maximum in Mizoram.

The per capita revenue from SGST recorded maximum in Goa and minimum in Bihar during the period of three years. The per capita revenue from Sales Tax in non-special category was recorded as maximum in Goa and minimum in Bihar during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE). In Haryana, it was estimated as ₹ 3190.78, ₹ 3811.25 and ₹ 3703.17 during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE), respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 28 States, about 53 to 55 percent revenue was collected from States' own sources whereas the remaining 45 to 47 percent revenue was received from the Centre in the form of share in Central Taxes and Grants from the Centre during the period of three years. Bihar has collected the minimum percentage ranging from about 22 to 27 percent from States' own sources of its total revenue receipts throughout the period of three years in the States of non-special category. In case of Haryana State, the major share of 76.98 percent, 74.73 percent and 75.06 percent in total revenues was received from State's own sources during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 39 percent in all special category States except Uttarakhand throughout the period of three 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 three years. The per capita revenue from the Centre in the form of share in Central Taxes remained at maximum level in Goa during three years. In Haryana State, the per capita share in Central Taxes was ₹ 2869.50, ₹ 2486.56 and ₹ 2935.94 whereas the per capita share from the Central Grants was ₹ 2508.35, ₹ 4367.86 and ₹ 4828.88 in 2018-19 (Accounts), 2019-20 (RE) and

2020-21 (BE), respectively. The per capita total receipts (revenue and capital) during the three years were highest in Goa and lowest in Bihar in non-special category. In Haryana, it was estimated as ₹ 33055.95, ₹ 37833.33 and ₹ 41436.67 during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (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 2018-19 (Accounts) and 2019-20 (RE) but it was maximum in Telangana in 2020-21 (BE). The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Karnataka, Telangana and Kerala during 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE), respectively in the non-special category. It was minimum in Goa during 2018-19 and 2020-21 (BE) but in 2019-20 (RE), it was minimum in Andhra Pradesh. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, it ranged from about 91 percent to 97 percent whereas in the small special category States, it varied from about 27 percent to 96 percent during the period of three years.

The percent of total developmental expenditure as percentage to total expenditure was maximum in Chhattisgarh in the non-special category States during 2018-19 and 2019-20 (RE) but in 2020-21 (RE) it was maximum in Telangana. In the special category States, the developmental expenditure as percentage to total expenditure varied from about 57 to 74 percent during the three years. The per capita total developmental expenditure was recorded as maximum in Goa throughout the period of three years in the non-special category.

The share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together fluctuated from about 47 percent to 51 percent during the period of last 6 years, i.e. 2015-16 to 2020-21 (BE). It ranged from about 19 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 2015-16 to 2020-21 (BE). It varied from about 64 percent to 68 percent for the special category States during the same period. The revenue deficit to GSDP ratio of all non-special category States shows surplus in all non special category States except Andhra Pradesh, Haryana, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the period 2015-16 to 2020-21 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 2.4 percent in 2015-16 which increased to 2.9 percent in

2016-17 but thereafter, the ratio was on decreasing trend recording the figures of 1.7 and 1.5 percent in 2017-18 and 2018-19 but in 2019-20 (RE) it was increased to 1.8 percent and then decreased to 1.6 percent in 2020-21 (BE). The fiscal deficit to GSDP ratio of all non-special category and 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 2017-18, 2018-19 and 2020-21 (BE) but the ratio remained higher than the 3.0 percent norm during 2015-16, 2016-17 and 2019-20 (RE). Similarly, the fiscal deficit-GSDP ratio in Haryana State crossed the FRBM threshold during the years 2015-16, 2016-17 and 2017-18 due to the impact of Ujwal Discom Assurance Yojana (UDAY).



# **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 2018-19 (Accounts), 2019-20 [Revised Estimates (RE)] and 2020-21 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances : A Study of Budgets of 2020-21 issued by the Reserve Bank of India. This is the 51<sup>th</sup> report in the series started from the year 1968-69.

**1.5** In order to present a meaningful comparison of receipts and expenditure of State Governments, all 28 States have been grouped into 'non-special category States' and 'special

category States'. Ten States namely Arunachal Pradesh, Assam, Himachal Pradesh, 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 and total receipts (Revenue and Capital) in all 28 States of 'non-special category States' and 'special category States' during the years 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (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 28 States during the years 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (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, State Goods & Services Tax (SGST), 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 three years 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE).

##### **2.1.1 States’ Own Tax Revenue during 2018-19 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 1165518.98 crore collected by all States during 2018-19 (Accounts), 42.14 percent revenue came from State Goods and Services Tax and 24.06 percent came from Sales Tax. The revenue from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 12.19 percent, 10.31 percent, 5.68 percent and 0.99 percent, respectively of total States’ Own Tax Revenue collected by all States. The remaining 4.63 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 (4.60 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Chhattigarh (20.51 percent). It was 14.14 percent in Haryana. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Tamil Nadu (40.23 percent) and Kerala (37.68 percent) and minimum in West Bengal (12.64 percent). It was 21.05 percent in Haryana. The percentage share of State Goods and Services Tax of a State to total states Own Tax Revenue was maximum in Jharkhand (55.59 percent) and minimum in Andhra Pradesh (36.23 percent). It was 43.93 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Rajasthan (7.86 percent) and minimum in West Bengal (4.14 percent). The share of Stamps and Registration Fees in total State's Own Tax Revenue ranged from 3.06 percent in Jharkhand to 15.16 percent in Maharashtra. It was 13.19 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 1.14 percent in Arunachal Pradesh. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Nagaland (0.50 percent) and maximum in Uttarakhand (23.26 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 15.25 percent in Uttarakhand to 33.21 percent in Meghalaya. The Share of State Goods and Services Tax in total State's Own Tax Revenue was maximum in Manipur (68.49 percent) and minimum in Uttarakhand (40.17 percent). The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (13.70 percent) and minimum in Arunachal Pradesh (2.55 percent). The share of Stamps and Registration Fees of a State in total State's Own Taxes ranged from 0.27 percent in Nagaland to 8.22 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 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

### **2.1.2 State's Own Tax Revenue during 2019-20 (RE)**

Out of the total States' Own Tax Revenue of ₹ 1284045.74 crore collected by all the States during 2019-20 (RE), 41.76 percent revenue came from State Goods and Services Tax and 23.57 percent came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 12.67 percent, 10.49 percent, 5.59 percent and 1.20 percent, respectively of total States' Own Tax Revenue. The remaining 4.72 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 2019-20 (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 (4.54 percent) and minimum in Andhra Pradesh (0.04 percent). The share of State Excise of a State in its total State's Own Tax Revenue was maximum in Uttar Pradesh (21.44 percent). It was 14 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 0.14 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 Tamil Nadu (40.11 percent) and minimum in West Bengal (11.36 percent). The share of SGST of a State to its total State's Own Tax Revenue was maximum in Bihar (52.23 percent) and minimum in Andhra Pradesh (35.22 percent). It was 41.23 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Rajasthan (8.03 percent) and minimum in West Bengal (4.01 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 3.83 percent in Jharkhand to 14.78 percent in Maharashtra. It was 13.80 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 0.08 percent in Meghalaya to 1.92 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (0.53 percent) and maximum in Uttarakhand (24.48 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 14.56 percent in Uttarakhand to 78.95 percent in Meghalaya. The

percentage share of SGST of a State to its total State's Own Tax Revenue was maximum in Manipur (69.15 percent) and minimum in Uttarakhand (39.50 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (13.34 percent) and minimum in Arunachal Pradesh (2.57 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.30 percent in Nagaland to 9.24 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 2019-20 (RE) are given in Tables 2.1.2 (a) and 2.1.2 (b), respectively.

### **2.1.3 States' Own Tax Revenue during 2020-21 (BE)**

Out of the total States' Own Tax Revenue of ₹ 1437763.83 crore estimated by all the States during 2020-21 (BE), 42.72 percent revenue was estimated from SGST and 23.22 percent in Sales Tax. The revenue estimated from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 12.77 percent, 10.47 percent, 5.41 percent and 1.12 percent, respectively of total States' Own Tax Revenue. The remaining 4.29 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 Jharkhand (4.48 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 Uttar Pradesh (22.05 percent). It was 14.40 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State. Gujarat with 0.14 percent share of State Excise was at the bottom which was again due to the 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 Tamil Nadu (41.97 percent) and minimum in West Bengal (10.65 percent). Haryana's share was 20.54 percent. The share of SGST in Total State's Tax Revenue was maximum in Bihar (59.86 percent) and minimum in Telangana (32.36 percent). It was (42.90 percent) in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated to be maximum in Rajasthan (7.79 percent) and minimum in West Bengal (3.99 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 4.51 percent in Jharkhand to 14.40 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 0.09 percent in Meghalaya to 2.27 percent in Mizoram. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Mizoram (0.15 percent) and maximum in Uttarakhand (24.71 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 12.24 percent in Mizoram to 28.57 percent in Meghalaya. The share of SGST of a State in its Total State's Own Tax Revenue was maximum in Mizoram (76.17 percent) and minimum in Uttarakhand (39.14 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (13.03 percent) and minimum in Arunachal Pradesh (2.51 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.31 percent in Nagaland to 9.08 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 2020-21 (BE) are given in Tables 2.1.3 (a) and 2.1.3 (b), respectively.

**Table 2.1.1 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2018-19 (Accounts)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	57.24	6220.20	21914.46	21257.07	3340.82	5427.81	459.17
2	Bihar	476.80	-9.63	6584.24	16737.86	2085.94	4188.61	794.12
3	Chhattisgarh	487.57	4489.02	4087.72	8665.41	1204.85	1108.46	1846.22
4	Goa	66.62	477.98	1013.53	2529.09	298.68	432.34	53.13
5	Gujarat	2407.51	130.59	22414.25	35351.31	4118.60	7780.77	8362.32
6	Haryana	19.19	6041.87	8998.00	18775.32	2908.29	5636.17	365.10
7	Jharkhand	389.38	1082.82	3474.96	8200.84	863.95	451.04	289.04
8	Karnataka	144.07	19943.93	14003.06	42663.04	6567.68	10774.70	3440.23
9	Kerala	202.78	2521.40	19225.76	21389.71	3708.61	3693.17	277.67
10	Madhya Pradesh	383.91	9542.15	9903.20	19750.85	3008.26	5277.99	4258.41
11	Maharashtra	2088.04	15320.89	35724.57	83180.53	8613.19	28545.01	14868.43
12	Odisha	511.08	3925.12	7310.24	12638.89	1745.58	1237.46	3646.26
13	Punjab	69.24	5072.40	6571.92	13509.75	1861.39	2297.54	2428.64
14	Rajasthan	289.94	8694.10	14790.96	23762.63	4576.45	3886.03	2204.53
15	Tamil Nadu	177.99	6863.12	42701.03	39136.59	5572.80	11066.18	619.95
16	Telangana	0.42	10637.56	20290.50	24205.78	3761.94	5344.04	799.43
17	Uttar Pradesh	631.24	23926.66	23797.84	48801.93	6929.34	15733.03	2995.71
18	West Bengal	2846.82	10622.45	7813.03	28165.80	2562.58	5620.01	4200.19
	<b>Sub Total-I</b>	<b>11249.84</b>	<b>135502.63</b>	<b>270619.27</b>	<b>468722.40</b>	<b>63728.95</b>	<b>118500.36</b>	<b>51908.55</b>
<b>Special Category</b>								
19	Arunachal Pradesh	14.58	136.73	268.74	806.50	32.43	9.16	5.40
20	Assam	163.22	1399.84	4698.74	8889.74	765.02	240.72	264.27
21	Himachal Pradesh	8.39	1481.63	1185.43	3449.68	408.01	250.56	896.11
22	Manipur	3.54	8.18	253.02	787.30	39.83	17.62	40.10
23	Meghalaya	2.73	226.21	627.51	902.26	86.96	26.19	17.68
24	Mizoram	8.65	65.34	135.93	523.73	38.36	4.43	19.26
25	Nagaland	1.13	4.65	186.69	544.34	126.22	2.53	55.57
26	Sikkim	9.09	183.09	188.20	460.82	33.11	14.95	58.76
27	Tripura	5.30	214.35	361.95	1073.74	83.50	51.32	72.05
28	Uttarakhand	34.10	2871.07	1882.88	4959.82	908.60	1015.43	673.99
	<b>Sub Total-II</b>	<b>250.73</b>	<b>6591.09</b>	<b>9789.09</b>	<b>22397.93</b>	<b>2522.04</b>	<b>1632.91</b>	<b>2103.19</b>
	<b>All States (I+II)</b>	<b>11500.57</b>	<b>142093.72</b>	<b>280408.36</b>	<b>491120.33</b>	<b>66250.99</b>	<b>120133.27</b>	<b>54011.74</b>





**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2018-19 (Accounts)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.10	10.60	37.35	36.23	5.69	9.25	0.78
2	Bihar	1.55	-0.03	21.34	54.24	6.76	13.57	2.57
3	Chhattisgarh	2.23	20.51	18.67	39.59	5.50	5.06	8.43
4	Goa	1.37	9.81	20.81	51.92	6.13	8.88	1.09
5	Gujarat	2.99	0.16	27.82	43.88	5.11	9.66	10.38
6	Haryana	0.04	14.14	21.05	43.93	6.80	13.19	0.85
7	Jharkhand	2.64	7.34	23.56	55.59	5.86	3.06	1.96
8	Karnataka	0.15	20.45	14.36	43.74	6.73	11.05	3.53
9	Kerala	0.40	4.94	37.68	41.92	7.27	7.24	0.54
10	Madhya Pradesh	0.74	18.31	19.00	37.89	5.77	10.13	8.17
11	Maharashtra	1.11	8.13	18.97	44.16	4.57	15.16	7.89
12	Odisha	1.65	12.66	23.57	40.75	5.63	3.99	11.76
13	Punjab	0.22	15.95	20.66	42.47	5.85	7.22	7.63
14	Rajasthan	0.50	14.94	25.41	40.83	7.86	6.68	3.79
15	Tamil Nadu	0.17	6.47	40.23	36.87	5.25	10.43	0.58
16	Telangana	0.00	16.36	31.20	37.22	5.78	8.22	1.23
17	Uttar Pradesh	0.51	19.48	19.38	39.74	5.64	12.81	2.44
18	West Bengal	4.60	17.18	12.64	45.55	4.14	9.09	6.79
	<b>Sub Total-I</b>	<b>1.00</b>	<b>12.10</b>	<b>24.16</b>	<b>41.84</b>	<b>5.69</b>	<b>10.58</b>	<b>4.63</b>
<b>Special Category</b>								
19	Arunachal Pradesh	1.14	10.74	21.10	63.33	2.55	0.72	0.42
20	Assam	0.99	8.52	28.61	54.13	4.66	1.47	1.61
21	Himachal Pradesh	0.11	19.29	15.44	44.92	5.31	3.26	11.67
22	Manipur	0.31	0.71	22.01	68.49	3.46	1.53	3.49
23	Meghalaya	0.14	11.97	33.21	47.75	4.60	1.39	0.94
24	Mizoram	1.09	8.21	17.08	65.82	4.82	0.56	2.42
25	Nagaland	0.12	0.50	20.27	59.09	13.70	0.27	6.03
26	Sikkim	0.96	19.31	19.85	48.61	3.49	1.58	6.20
27	Tripura	0.28	11.51	19.44	57.66	4.48	2.76	3.87
28	Uttarakhand	0.28	23.26	15.25	40.17	7.36	8.22	5.46
	<b>Sub Total-II</b>	<b>0.55</b>	<b>14.55</b>	<b>21.62</b>	<b>49.46</b>	<b>5.57</b>	<b>3.61</b>	<b>4.64</b>
	<b>All States</b>	<b>0.99</b>	<b>12.19</b>	<b>24.06</b>	<b>42.14</b>	<b>5.68</b>	<b>10.31</b>	<b>4.63</b>

**Table 2.1.2 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2019-20 (RE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	21.31	6914.75	21237.70	20227.04	3278.75	5318.26	431.12
2	Bihar	1100.00	0.00	7150.00	17812.00	2500.00	5000.00	538.00
3	Chhattisgarh	750.00	5199.72	4195.80	9541.01	1600.00	1700.00	2203.47
4	Goa	60.17	475.27	1091.32	2581.91	325.64	631.30	105.31
5	Gujarat	2750.00	134.00	22725.00	48735.00	4550.00	8500.00	9864.00
6	Haryana	25.00	6700.00	10900.18	19723.86	3500.00	6600.00	392.97
7	Jharkhand	900.00	2224.00	5400.00	9850.00	1300.00	800.00	434.00
8	Karnataka	236.26	20950.00	15149.00	42748.00	7100.00	11828.00	3728.65
9	Kerala	304.63	2609.78	21148.33	23789.62	3708.62	3914.76	295.44
10	Madhya Pradesh	533.26	10786.00	10850.72	19323.24	3037.00	5570.50	4536.91
11	Maharashtra	3520.00	17977.39	38066.43	86469.89	8599.34	29500.00	15401.24
12	Odisha	437.01	4600.00	8000.00	13700.00	1829.00	1800.00	3183.99
13	Punjab	77.64	5676.00	5402.00	13443.23	2115.00	2400.00	4625.31
14	Rajasthan	404.99	10500.00	20000.00	25605.23	5650.00	5350.00	2841.21
15	Tamil Nadu	278.85	7262.33	48452.39	44218.38	6018.63	13122.81	1456.24
16	Telangana	5.39	12600.00	21972.00	25817.00	3714.00	6446.00	773.18
17	Uttar Pradesh	630.08	29403.36	22356.15	56110.37	7585.80	17963.45	3120.00
18	West Bengal	2989.33	11626.99	7477.28	30348.00	2640.69	6247.33	4476.38
	<b>Sub Total-I</b>	<b>15023.92</b>	<b>155639.59</b>	<b>291574.30</b>	<b>510043.78</b>	<b>69052.47</b>	<b>132692.41</b>	<b>58407.42</b>
<b>Special Category</b>								
19	Arunachal Pradesh	15.00	134.23	312.24	753.82	32.27	7.00	0.36
20	Assam	253.30	1450.00	4873.12	13594.40	898.31	399.38	384.59
21	Himachal Pradesh	16.33	1625.37	1217.31	3541.64	432.41	289.23	882.31
22	Manipur	2.70	11.40	259.19	861.87	45.28	16.01	49.98
23	Meghalaya	1.69	289.85	1650.00	0.00	100.00	21.33	26.93
24	Mizoram	11.00	5.00	150.06	355.03	27.07	5.92	19.61
25	Nagaland	1.10	5.00	252.89	491.36	125.00	2.80	59.05
26	Sikkim	8.60	237.00	200.00	415.00	49.16	16.14	59.32
27	Tripura	13.00	231.00	410.00	1182.48	92.09	58.00	231.43
28	Uttarakhand	34.71	3047.50	1813.00	4917.79	965.00	1150.73	520.16
	<b>Sub Total-II</b>	<b>357.43</b>	<b>7036.35</b>	<b>11137.81</b>	<b>26113.39</b>	<b>2766.59</b>	<b>1966.54</b>	<b>2233.74</b>
	<b>All States (I+II)</b>	<b>15381.35</b>	<b>162675.94</b>	<b>302712.11</b>	<b>536157.17</b>	<b>71819.06</b>	<b>134658.95</b>	<b>60641.16</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2019-20 (RE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.04	12.04	36.98	35.22	5.71	9.26	0.75
2	Bihar	3.23	0.00	20.97	52.23	7.33	14.66	1.58
3	Chhattisgarh	2.98	20.64	16.66	37.88	6.35	6.75	8.75
4	Goa	1.14	9.02	20.70	48.98	6.18	11.98	2.00
5	Gujarat	2.83	0.14	23.37	50.11	4.68	8.74	10.14
6	Haryana	0.05	14.00	22.78	41.23	7.32	13.80	0.82
7	Jharkhand	4.30	10.64	25.83	47.11	6.22	3.83	2.08
8	Karnataka	0.23	20.59	14.89	42.02	6.98	11.63	3.66
9	Kerala	0.55	4.68	37.92	42.66	6.65	7.02	0.53
10	Madhya Pradesh	0.98	19.74	19.86	35.37	5.56	10.20	8.30
11	Maharashtra	1.76	9.01	19.08	43.34	4.31	14.78	7.72
12	Odisha	1.30	13.71	23.85	40.83	5.45	5.37	9.49
13	Punjab	0.23	16.82	16.01	39.84	6.27	7.11	13.71
14	Rajasthan	0.58	14.93	28.43	36.40	8.03	7.60	4.04
15	Tamil Nadu	0.23	6.01	40.11	36.60	4.98	10.86	1.21
16	Telangana	0.01	17.66	30.80	36.19	5.21	9.04	1.08
17	Uttar Pradesh	0.46	21.44	16.30	40.91	5.53	13.10	2.27
18	West Bengal	4.54	17.67	11.36	46.12	4.01	9.49	6.80
	<b>Sub Total-I</b>	<b>1.22</b>	<b>12.63</b>	<b>23.66</b>	<b>41.39</b>	<b>5.60</b>	<b>10.77</b>	<b>4.74</b>
<b>Special Category</b>								
19	Arunachal Pradesh	1.20	10.70	24.88	60.07	2.57	0.56	0.03
20	Assam	1.16	6.64	22.30	62.21	4.11	1.83	1.76
21	Himachal Pradesh	0.20	20.31	15.21	44.25	5.40	3.61	11.02
22	Manipur	0.22	0.91	20.79	69.15	3.63	1.28	4.01
23	Meghalaya	0.08	13.87	78.95	0.00	4.79	1.02	1.29
24	Mizoram	1.92	0.87	26.16	61.89	4.72	1.03	3.42
25	Nagaland	0.12	0.53	26.98	52.43	13.34	0.30	6.30
26	Sikkim	0.87	24.06	20.30	42.12	4.99	1.64	6.02
27	Tripura	0.59	10.41	18.49	53.31	4.15	2.61	10.43
28	Uttarakhand	0.28	24.48	14.56	39.50	7.75	9.24	4.18
	<b>Sub Total-II</b>	<b>0.69</b>	<b>13.63</b>	<b>21.58</b>	<b>50.60</b>	<b>5.36</b>	<b>3.81</b>	<b>4.33</b>
	<b>All States</b>	<b>1.20</b>	<b>12.67</b>	<b>23.57</b>	<b>41.76</b>	<b>5.59</b>	<b>10.49</b>	<b>4.72</b>

**Table 2.1.3 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2020-21 (BE)**

(₹ in Crore)								
Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	32.00	7931.00	25743.48	25604.00	4462.62	6336.59	543.69
2	Bihar	500.00	0.00	5830.00	20800.00	2500.00	4700.00	420.00
3	Chhattisgarh	600.00	5199.72	4144.86	10700.92	1600.00	1705.00	2204.50
4	Goa	67.54	547.95	1244.10	2772.03	367.86	728.35	117.29
5	Gujarat	3000.00	144.00	23230.00	55560.00	4558.00	8700.00	9901.60
6	Haryana	28.00	7500.00	10702.15	22350.00	3615.50	7500.00	399.94
7	Jharkhand	1000.00	2301.00	5862.00	10150.00	1500.00	1006.50	481.14
8	Karnataka	246.00	22700.00	17783.00	47319.00	7114.84	12655.00	4172.99
9	Kerala	376.23	2800.67	23263.16	32488.11	3968.22	4306.24	317.37
10	Madhya Pradesh	500.00	9000.00	11208.00	16111.00	2500.00	5000.00	4482.05
11	Maharashtra	4000.00	19225.13	40000.43	107146.27	9500.00	30000.00	15199.37
12	Odisha	510.00	5250.00	8750.00	15469.00	2000.00	3000.00	3371.00
13	Punjab	77.77	6250.00	5575.00	15858.68	2370.00	2625.00	3068.00
14	Rajasthan	518.61	12500.00	21000.00	28250.00	6000.00	5600.00	3161.00
15	Tamil Nadu	328.39	8133.81	56046.29	46195.55	6897.73	14435.09	1493.44
16	Telangana	6.94	16000.00	26400.00	27600.00	4300.00	10000.00	993.06
17	Uttar Pradesh	856.00	37500.00	28287.00	67354.10	8650.00	23197.00	4250.00
18	West Bengal	3138.83	12731.56	7537.94	33153.14	2825.54	6872.07	4547.92
	<b>Sub Total-I</b>	<b>15786.31</b>	<b>175714.84</b>	<b>322607.41</b>	<b>584881.80</b>	<b>74730.31</b>	<b>148366.84</b>	<b>59124.36</b>
<b>Special Category</b>								
19	Arunachal Pradesh	15.00	157.00	270.00	834.00	33.00	7.00	0.00
20	Assam	276.19	1750.00	5340.73	13935.11	1077.97	400.18	429.55
21	Himachal Pradesh	17.78	1787.90	1685.27	3855.14	457.08	327.78	959.31
22	Manipur	2.70	14.50	274.74	913.58	51.62	16.01	51.50
23	Meghalaya	2.20	312.50	679.18	1219.35	120.00	23.46	20.29
24	Mizoram	15.00	1.00	81.00	504.00	32.27	7.01	21.41
25	Nagaland	1.20	5.50	265.50	541.25	131.72	3.10	62.86
26	Sikkim	8.60	248.13	220.00	650.00	39.15	16.44	59.59
27	Tripura	14.50	266.00	442.80	1430.56	101.00	64.00	240.00
28	Uttarakhand	25.71	3400.00	1969.52	5386.00	980.00	1249.23	750.29
	<b>Sub Total-II</b>	<b>378.88</b>	<b>7942.53</b>	<b>11228.74</b>	<b>29268.99</b>	<b>3023.81</b>	<b>2114.21</b>	<b>2594.80</b>
	<b>All States (I+II)</b>	<b>16165.19</b>	<b>183657.37</b>	<b>333836.15</b>	<b>614150.79</b>	<b>77754.12</b>	<b>150481.05</b>	<b>61719.16</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2020-21 (BE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.05	11.23	36.44	36.24	6.32	8.97	0.77
2	Bihar	1.44	0.00	16.78	59.86	7.19	13.53	1.21
3	Chhattisgarh	2.29	19.88	15.85	40.91	6.12	6.52	8.43
4	Goa	1.16	9.37	21.28	47.42	6.29	12.46	2.01
5	Gujarat	2.85	0.14	22.10	52.87	4.34	8.28	9.42
6	Haryana	0.05	14.40	20.54	42.90	6.94	14.40	0.77
7	Jharkhand	4.48	10.32	26.29	45.51	6.73	4.51	2.16
8	Karnataka	0.22	20.27	15.88	42.25	6.35	11.30	3.73
9	Kerala	0.56	4.15	34.45	48.12	5.88	6.38	0.47
10	Madhya Pradesh	1.02	18.44	22.97	33.01	5.12	10.25	9.18
11	Maharashtra	1.78	8.54	17.77	47.61	4.22	13.33	6.75
12	Odisha	1.33	13.69	22.82	40.34	5.22	7.82	8.79
13	Punjab	0.22	17.45	15.56	44.27	6.62	7.33	8.56
14	Rajasthan	0.67	16.23	27.26	36.67	7.79	7.27	4.10
15	Tamil Nadu	0.25	6.09	41.97	34.60	5.17	10.81	1.12
16	Telangana	0.01	18.76	30.95	32.36	5.04	11.72	1.16
17	Uttar Pradesh	0.50	22.05	16.63	39.60	5.09	13.64	2.50
18	West Bengal	4.43	17.98	10.65	46.82	3.99	9.71	6.42
	<b>Sub Total-I</b>	<b>1.14</b>	<b>12.72</b>	<b>23.36</b>	<b>42.35</b>	<b>5.41</b>	<b>10.74</b>	<b>4.28</b>
<b>Special Category</b>								
19	Arunachal Pradesh	1.14	11.93	20.52	63.37	2.51	0.53	0.00
20	Assam	1.19	7.54	23.01	60.04	4.64	1.72	1.85
21	Himachal Pradesh	0.20	19.67	18.54	42.41	5.03	3.61	10.55
22	Manipur	0.20	1.09	20.74	68.97	3.90	1.21	3.89
23	Meghalaya	0.09	13.15	28.57	51.30	5.05	0.99	0.85
24	Mizoram	2.27	0.15	12.24	76.17	4.88	1.06	3.24
25	Nagaland	0.12	0.54	26.26	53.53	13.03	0.31	6.22
26	Sikkim	0.69	19.98	17.71	52.34	3.15	1.32	4.80
27	Tripura	0.57	10.40	17.30	55.91	3.95	2.50	9.38
28	Uttarakhand	0.19	24.71	14.31	39.14	7.12	9.08	5.45
	<b>Sub Total-II</b>	<b>0.67</b>	<b>14.04</b>	<b>19.86</b>	<b>51.76</b>	<b>5.35</b>	<b>3.74</b>	<b>4.59</b>
	<b>All States</b>	<b>1.12</b>	<b>12.77</b>	<b>23.22</b>	<b>42.72</b>	<b>5.41</b>	<b>10.47</b>	<b>4.29</b>

## **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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) in the following paragraphs:-

### **2.2.1 Per Capita States' Own Tax Revenue during 2018- 19 (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 2018-19 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Goa (₹ 444.13) and minimum in Telangana (₹ 0.11). The per capita revenue from State Excise was maximum in Goa (₹ 3186.53) followed by Karnataka (₹ 2950.29), Telangana (₹ 2851.89) and Haryana (₹ 2142.51). The per capita State Excise was minimum in Bihar and Gujarat again due to the same reason of prohibition as already explained in the previous paragraphs. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 540.13) and maximum in Goa (₹ 6756.87). It was ₹ 3190.78 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 16860.60) followed by Maharashtra (₹ 6790.25), Haryana (₹ 6657.91) and Telangana (₹ 6489.49). It was minimum in Bihar (₹ 1373.08) . The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1991.20) followed by Kerala (₹ 1097.22), Haryana (₹ 1031.31) and Telangana (₹ 1008.56). It was minimum in Bihar (₹ 171.12). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 2882.27) followed by Maharashtra (₹ 2330.20), Haryana (₹ 1998.64) and Karnataka (₹ 1593.89).

#### **Special Category States**

In the special category States, the per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 151.50) followed by Arunachal Pradesh (₹ 91.13), Mizoram (₹ 66.54), Assam (₹ 46.77) and Uttarakhand (₹ 29.91). In the remaining special category States, it was less than ₹ 13. The per capita revenue from State Excise ranged from ₹ 22.72 in Manipur to ₹ 3051.50 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 702.83 in Manipur to ₹ 3136.67 in Sikkim. The per capita revenue from SGST ranged from ₹ 2186.94 in Manipur to ₹ 7680.33 in Sikkim. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Nagaland (₹ 901.57) and minimum in Manipur (₹ 110.64). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 890.73) and minimum in Nagaland (₹ 18.07).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2018-19 (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 2019-20 (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 2019-20 (RE) was maximum in Goa (₹ 401.13) and minimum in Telangana (₹ 1.44) in the non-special category States. The per capita revenue from State Excise was maximum in Telangana (₹ 3360.00) followed by Goa (₹ 3168.47), Karnataka (₹ 3058.39) and Haryana (₹ 2342.66). The per capita revenue receipts from Sales Tax ranged from ₹ 575.22 in Bihar to ₹ 7275.47 in Goa. It was ₹ 3811.25 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 17212.73) and minimum in Bihar (₹ 1432.98). It was ₹ 6896.45 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 2170.93) and minimum in Bihar (₹ 201.13). It was ₹ 1223.78 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 4208.67) and minimum in Jharkhand (₹ 205.66).

#### **Special Category States**

The per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 143.33) followed by Arunachal Pradesh (₹ 88.24), Mizoram (₹ 84.62), Assam (₹ 71.55) and Tripura (₹ 31.71) amongst the States of special category. In the remaining special category States, it was less than ₹ 30.00. The per capita revenue receipts from State Excise ranged from ₹ 30.81 in Manipur to ₹ 3950.00 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 700.51 in Manipur to ₹ 4583.33 in Meghalaya. The per capita revenue from SGST was maximum in Sikkim (₹ 6916.67) and minimum in Manipur (₹ 2329.38). The per capita revenue from Taxes on Vehicles was maximum in Nagaland (₹ 961.54) and minimum in Manipur (₹ 122.38). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 992.01) and minimum in Nagaland (₹ 21.54).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2019-20 (RE) is given in Table 2.2.2. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

### **2.2.3 Per capita States' Own Tax Revenue during 2020-21 (BE)**

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

The State-wise comparison of per capita States' Own Tax Revenue during 2020-21 (BE) indicates that the per capita revenue from Land Revenue during 2020-21 (BE) was estimated to be maximum in Goa (₹ 450.27) and minimum in Telangana (₹ 1.84). The per capita revenue from State Excise was estimated to be maximum in Telangana (₹ 4232.80) followed by Goa (₹ 3653.00), Karnataka (₹ 3275.61), Haryana (₹ 2595.16) and Chhattisgarh (₹ 1650.70). As already observed in the discussion of 2018-19 (Accounts) and 2019-20 (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 ₹ 459.78 in Bihar to ₹ 8294.00 in Goa. It was ₹ 3703.17 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 18480.20) and minimum in Bihar (₹ 1640.38). It was ₹ 7733.56 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 2452.40) and minimum in Bihar (₹ 197.16). It was estimated as ₹ 1251.04 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 4855.67) followed by Telangana (₹ 2645.50). It was ₹ 2595.16 in Haryana. It was estimated as minimum in Jharkhand (₹ 253.53).

#### **Special Category States**

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Sikkim (₹ 143.33) followed by Mizoram (₹ 115.38), Arunachal Pradesh (₹ 88.24), Assam (₹ 76.93) and Tripura (₹ 34.52). The per capita revenue from State Excise ranged from ₹ 7.69 in Mizoram to ₹ 4135.50 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 623.08 in Mizoram to ₹ 3666.67 in Sikkim. The per capita revenue receipts from SGST ranged from Manipur (₹ 2342.51) to Sikkim (₹ 10833.33). The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 132.36 in Manipur to ₹ 1097.67 in Nagaland. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 63 except in Uttarakhand (₹ 1058.67), Himachal Pradesh (₹ 437.04), Sikkim (₹ 274) and Tripura (₹ 152.38) and Assam (₹ 111.47).

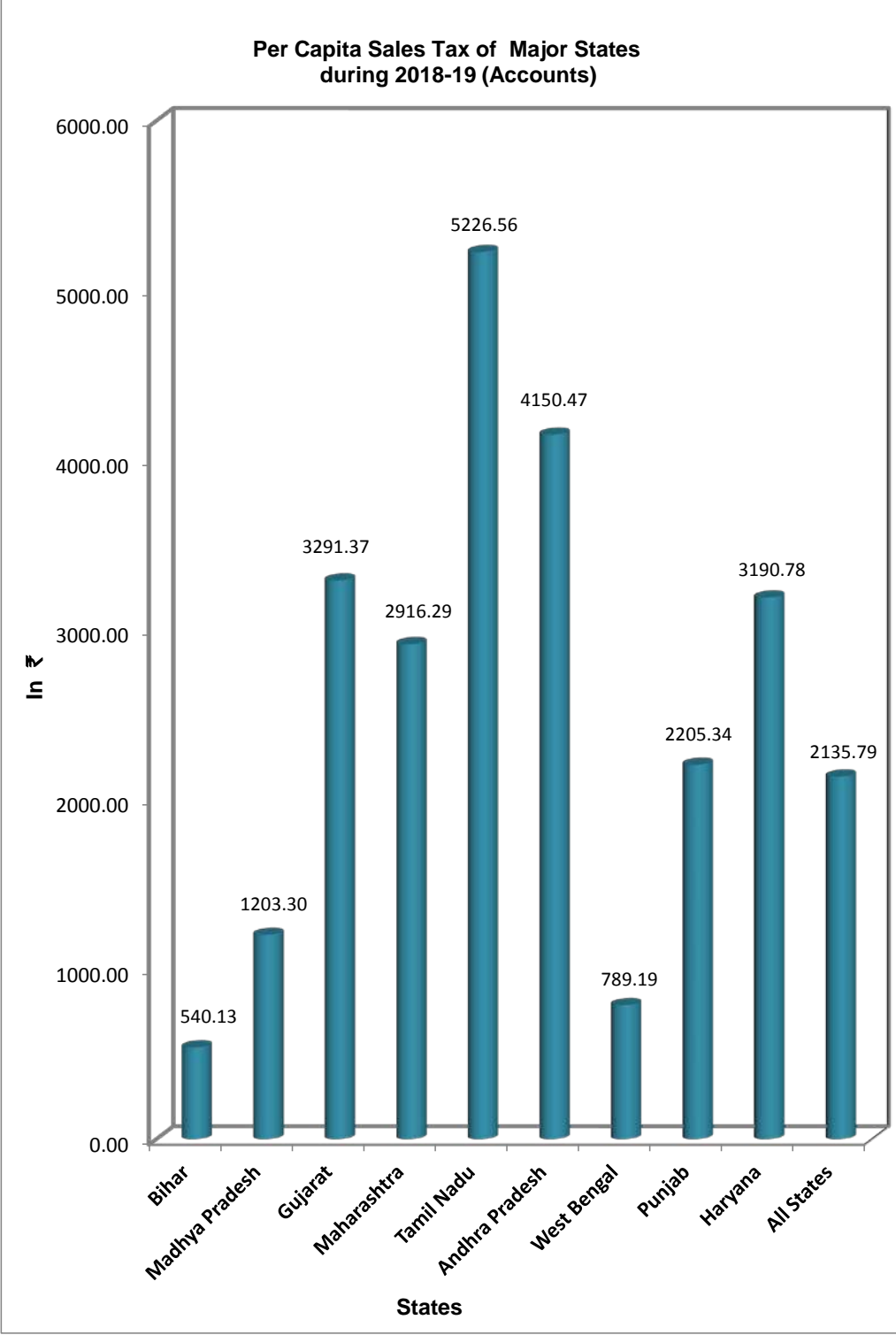
The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2020-21 (BE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

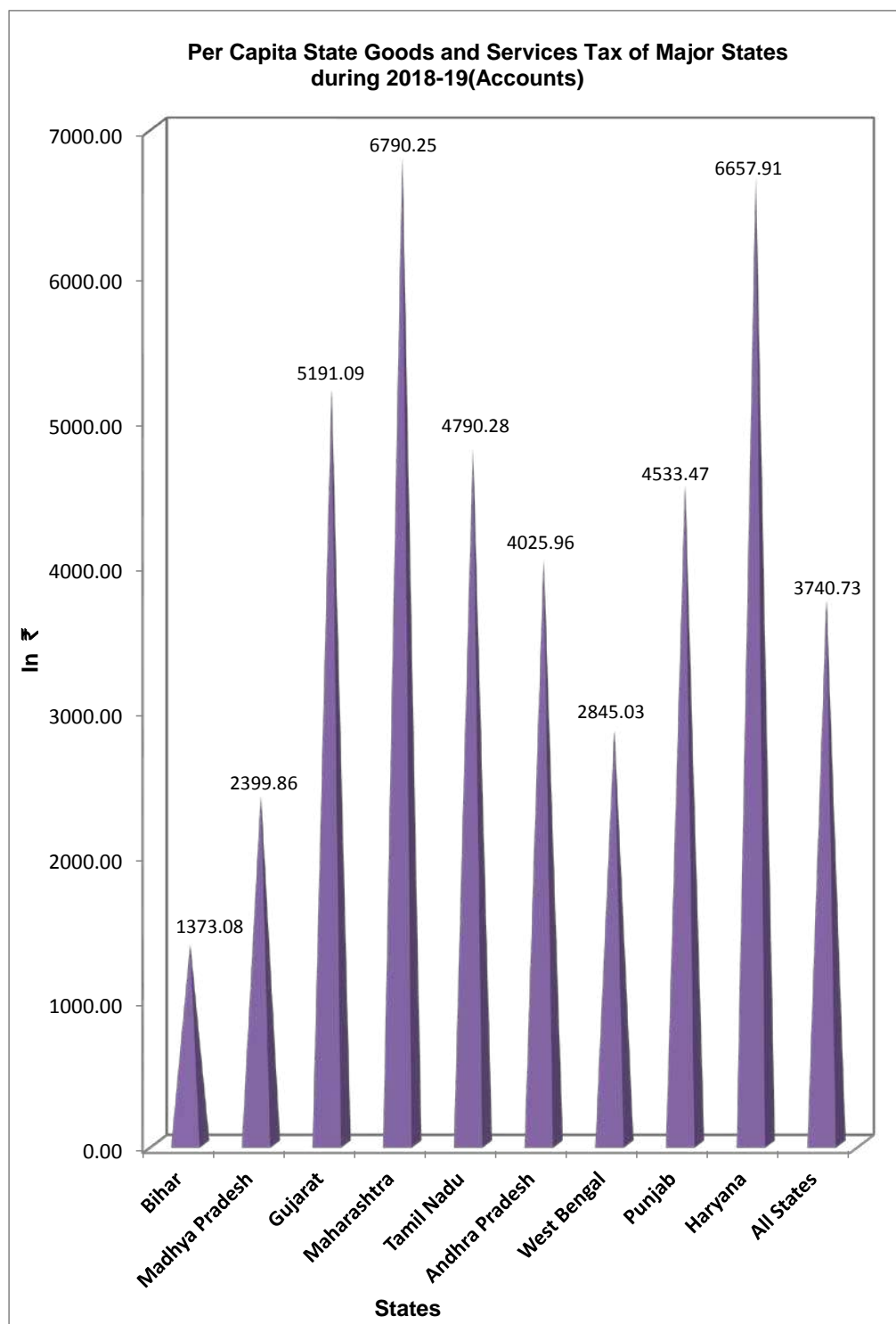


**Table 2.2.1**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2018-19 (Accounts)**

(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	10.84	1178.07	4150.47	4025.96	632.73	1027.99	86.96
2	Bihar	39.11	-0.79	540.13	1373.08	171.12	343.61	65.15
3	Chhattisgarh	161.98	1491.37	1358.05	2878.87	400.28	368.26	613.36
4	Goa	444.13	3186.53	6756.87	16860.60	1991.20	2882.27	354.20
5	Gujarat	353.53	19.18	3291.37	5191.09	604.79	1142.55	1227.95
6	Haryana	6.80	2142.51	3190.78	6657.91	1031.31	1998.64	129.47
7	Jharkhand	101.93	283.46	909.68	2146.82	226.16	118.07	75.66
8	Karnataka	21.31	2950.29	2071.46	6311.10	971.55	1593.89	508.91
9	Kerala	59.99	745.98	5688.09	6328.32	1097.22	1092.65	82.15
10	Madhya Pradesh	46.65	1159.43	1203.30	2399.86	365.52	641.31	517.43
11	Maharashtra	170.45	1250.68	2916.29	6790.25	703.12	2330.20	1213.75
12	Odisha	111.35	855.15	1592.64	2753.57	380.30	269.60	794.39
13	Punjab	23.23	1702.15	2205.34	4533.47	624.63	770.99	814.98
14	Rajasthan	37.46	1123.27	1910.98	3070.11	591.27	502.07	284.82
15	Tamil Nadu	21.79	840.04	5226.56	4790.28	682.11	1354.49	75.88
16	Telangana	0.11	2851.89	5439.81	6489.49	1008.56	1432.72	214.32
17	Uttar Pradesh	28.06	1063.41	1057.68	2168.97	307.97	699.25	133.14
18	West Bengal	287.56	1072.97	789.19	2845.03	258.85	567.68	424.26
	<b>Sub Total-I</b>	<b>90.50</b>	<b>1090.04</b>	<b>2176.97</b>	<b>3770.59</b>	<b>512.66</b>	<b>953.26</b>	<b>417.57</b>
<b>Special Category</b>								
19	Arunachal Pradesh	91.13	854.56	1679.63	5040.63	202.69	57.25	33.75
20	Assam	46.77	401.10	1346.34	2547.20	219.20	68.97	75.72
21	Himachal Pradesh	11.34	2002.20	1601.93	4661.73	551.36	338.59	1210.96
22	Manipur	9.83	22.72	702.83	2186.94	110.64	48.94	111.39
23	Meghalaya	7.80	646.31	1792.89	2577.89	248.46	74.83	50.51
24	Mizoram	66.54	502.62	1045.62	4028.69	295.08	34.08	148.15
25	Nagaland	8.07	33.21	1333.50	3888.14	901.57	18.07	396.93
26	Sikkim	151.50	3051.50	3136.67	7680.33	551.83	249.17	979.33
27	Tripura	12.93	522.80	882.80	2618.88	203.66	125.17	175.73
28	Uttarakhand	29.91	2518.48	1651.65	4350.72	797.02	890.73	591.22
	<b>Sub Total-II</b>	<b>35.92</b>	<b>944.28</b>	<b>1402.45</b>	<b>3208.87</b>	<b>361.32</b>	<b>233.94</b>	<b>301.32</b>
	<b>All States</b>	<b>87.60</b>	<b>1082.29</b>	<b>2135.79</b>	<b>3740.73</b>	<b>504.62</b>	<b>915.02</b>	<b>411.39</b>

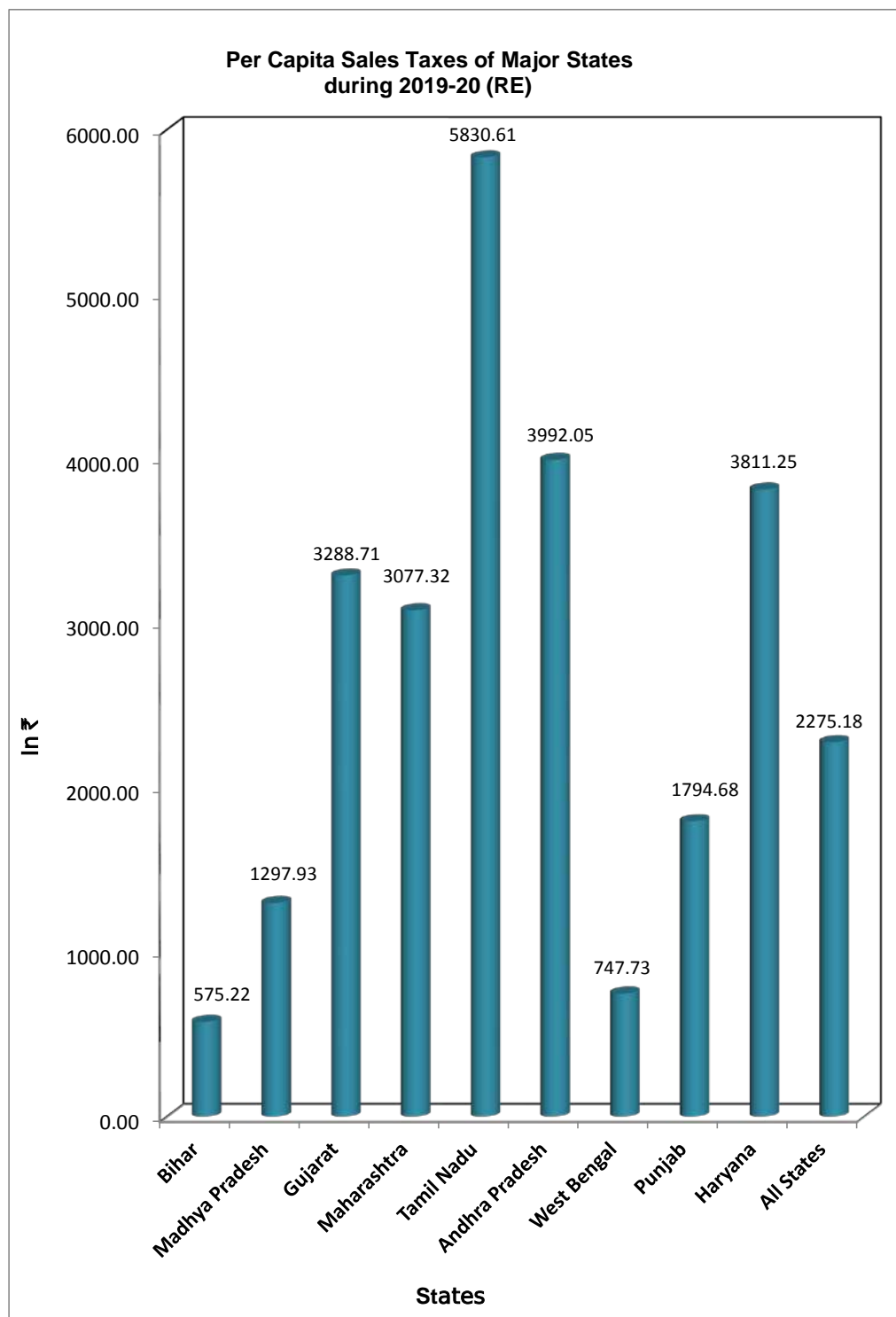


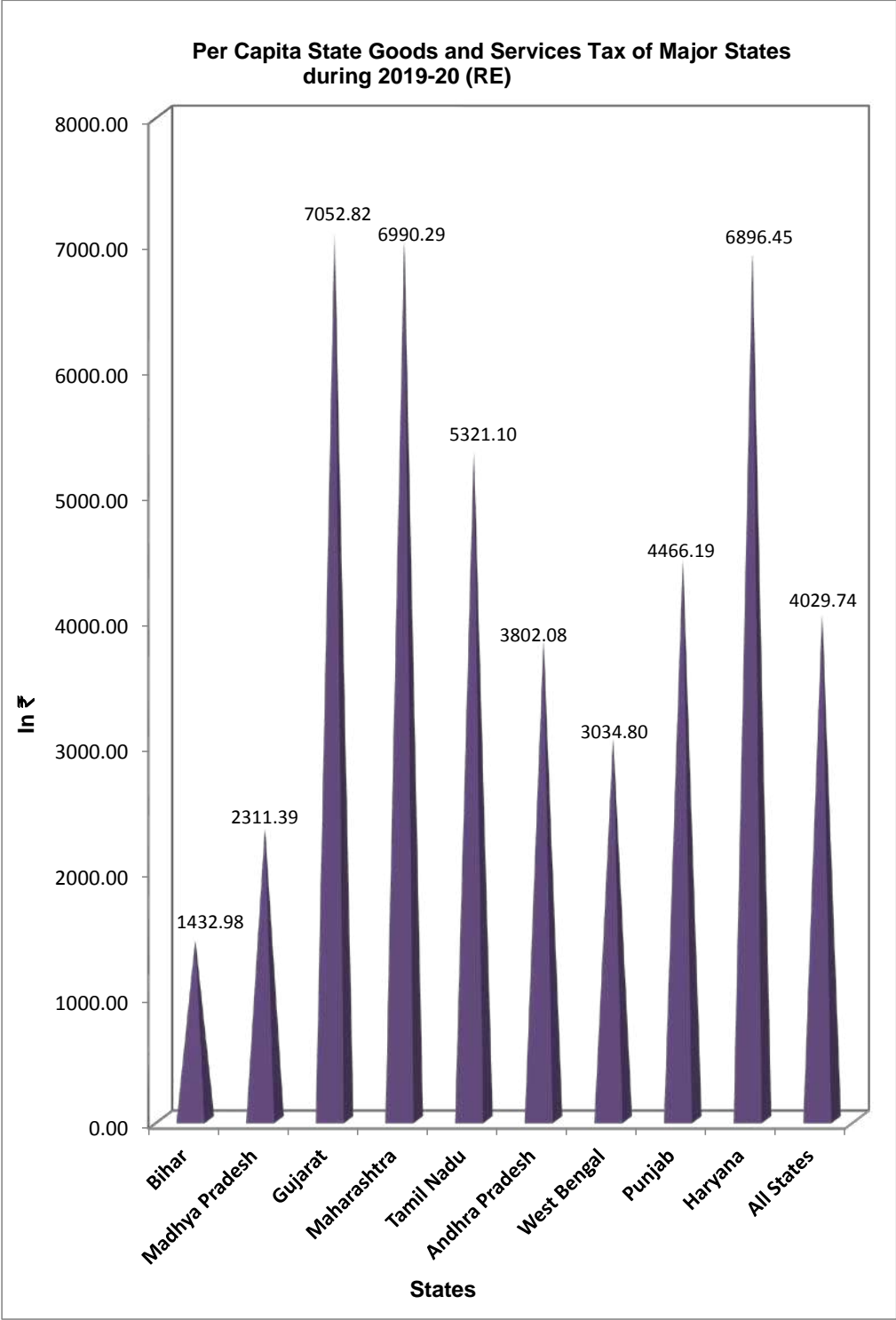


**Table 2.2.2**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2019-20 (RE)**

(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	4.01	1299.77	3992.05	3802.08	616.31	999.67	81.04
2	Bihar	88.50	0.00	575.22	1432.98	201.13	402.25	43.28
3	Chhattisgarh	243.51	1688.22	1362.27	3097.73	519.48	551.95	715.41
4	Goa	401.13	3168.47	7275.47	17212.73	2170.93	4208.67	702.07
5	Gujarat	397.97	19.39	3288.71	7052.82	658.47	1230.10	1427.50
6	Haryana	8.74	2342.66	3811.25	6896.45	1223.78	2307.69	137.40
7	Jharkhand	231.36	571.72	1388.17	2532.13	334.19	205.66	111.57
8	Karnataka	34.49	3058.39	2211.53	6240.58	1036.50	1726.72	544.33
9	Kerala	90.13	772.12	6256.90	7038.35	1097.22	1158.21	87.41
10	Madhya Pradesh	63.79	1290.19	1297.93	2311.39	363.28	666.33	542.69
11	Maharashtra	284.56	1453.31	3077.32	6990.29	695.18	2384.80	1245.05
12	Odisha	94.18	991.38	1724.14	2952.59	394.18	387.93	686.20
13	Punjab	25.79	1885.71	1794.68	4466.19	702.66	797.34	1536.65
14	Rajasthan	51.59	1337.58	2547.77	3261.81	719.75	681.53	361.94
15	Tamil Nadu	33.56	873.93	5830.61	5321.10	724.26	1579.16	175.24
16	Telangana	1.44	3360.00	5859.20	6884.53	990.40	1718.93	206.18
17	Uttar Pradesh	27.61	1288.49	979.67	2458.82	332.42	787.18	136.72
18	West Bengal	298.93	1162.70	747.73	3034.80	264.07	624.73	447.64
	<b>Sub Total-I</b>	<b>119.26</b>	<b>1235.43</b>	<b>2314.45</b>	<b>4048.61</b>	<b>548.12</b>	<b>1053.28</b>	<b>463.62</b>
<b>Special Category</b>								
19	Arunachal Pradesh	88.24	789.59	1836.71	4434.24	189.82	41.18	2.12
20	Assam	71.55	409.60	1376.59	3840.23	253.76	112.82	108.64
21	Himachal Pradesh	22.07	2196.45	1645.01	4786.00	584.34	390.85	1192.31
22	Manipur	7.30	30.81	700.51	2329.38	122.38	43.27	135.08
23	Meghalaya	4.69	805.14	4583.33	0.00	277.78	59.25	74.81
24	Mizoram	84.62	38.46	1154.31	2731.00	208.23	45.54	150.85
25	Nagaland	8.46	38.46	1945.31	3779.69	961.54	21.54	454.23
26	Sikkim	143.33	3950.00	3333.33	6916.67	819.33	269.00	988.67
27	Tripura	31.71	563.41	1000.00	2884.10	224.61	141.46	564.46
28	Uttarakhand	29.92	2627.16	1562.93	4239.47	831.90	992.01	448.41
	<b>Sub Total-II</b>	<b>50.56</b>	<b>995.24</b>	<b>1575.36</b>	<b>3693.55</b>	<b>391.31</b>	<b>278.15</b>	<b>315.95</b>
	<b>All States</b>	<b>115.61</b>	<b>1222.67</b>	<b>2275.18</b>	<b>4029.74</b>	<b>539.79</b>	<b>1012.09</b>	<b>455.78</b>



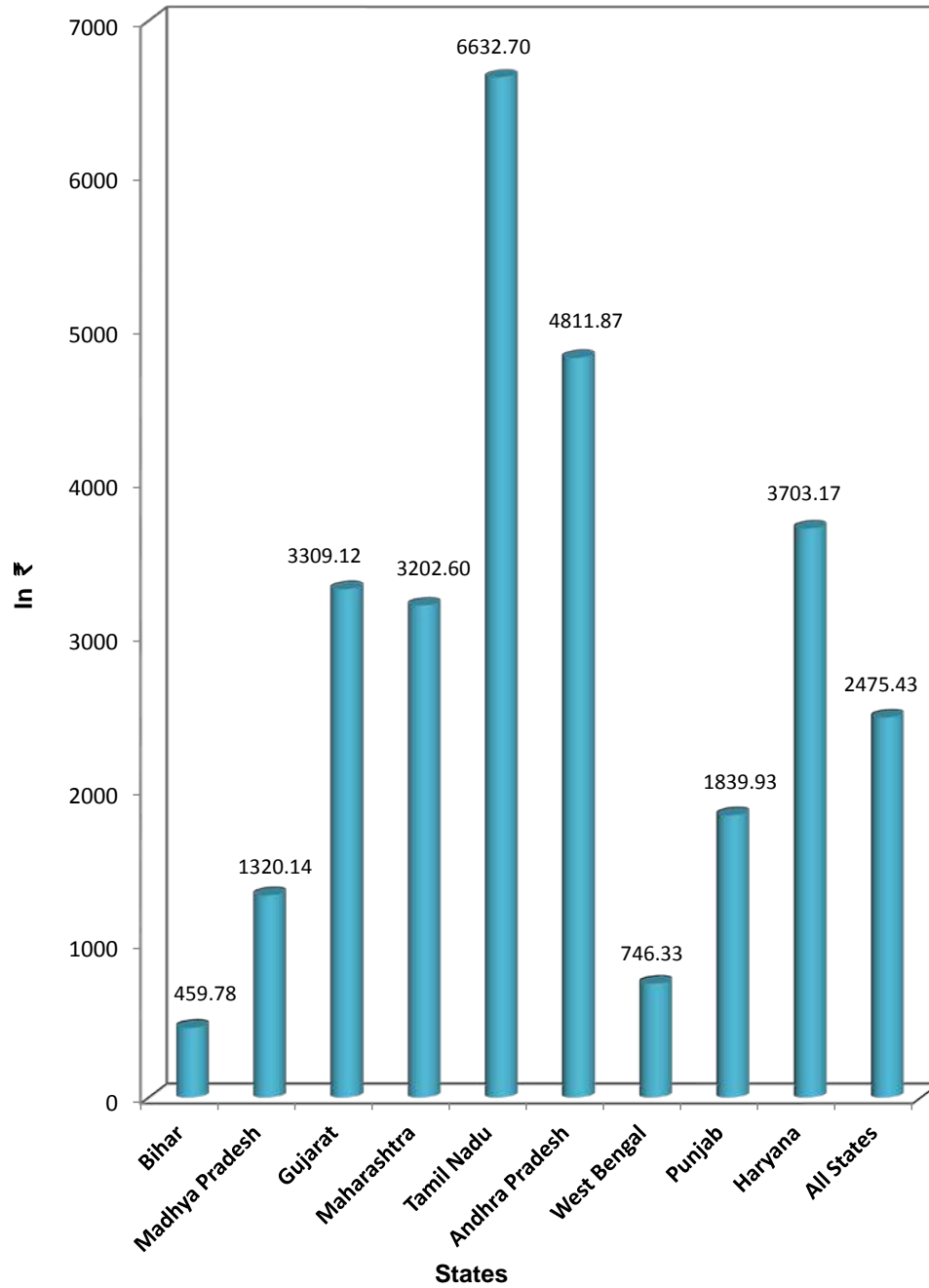


**Table 2.2.3**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2020-21 (BE)**

(in ₹)

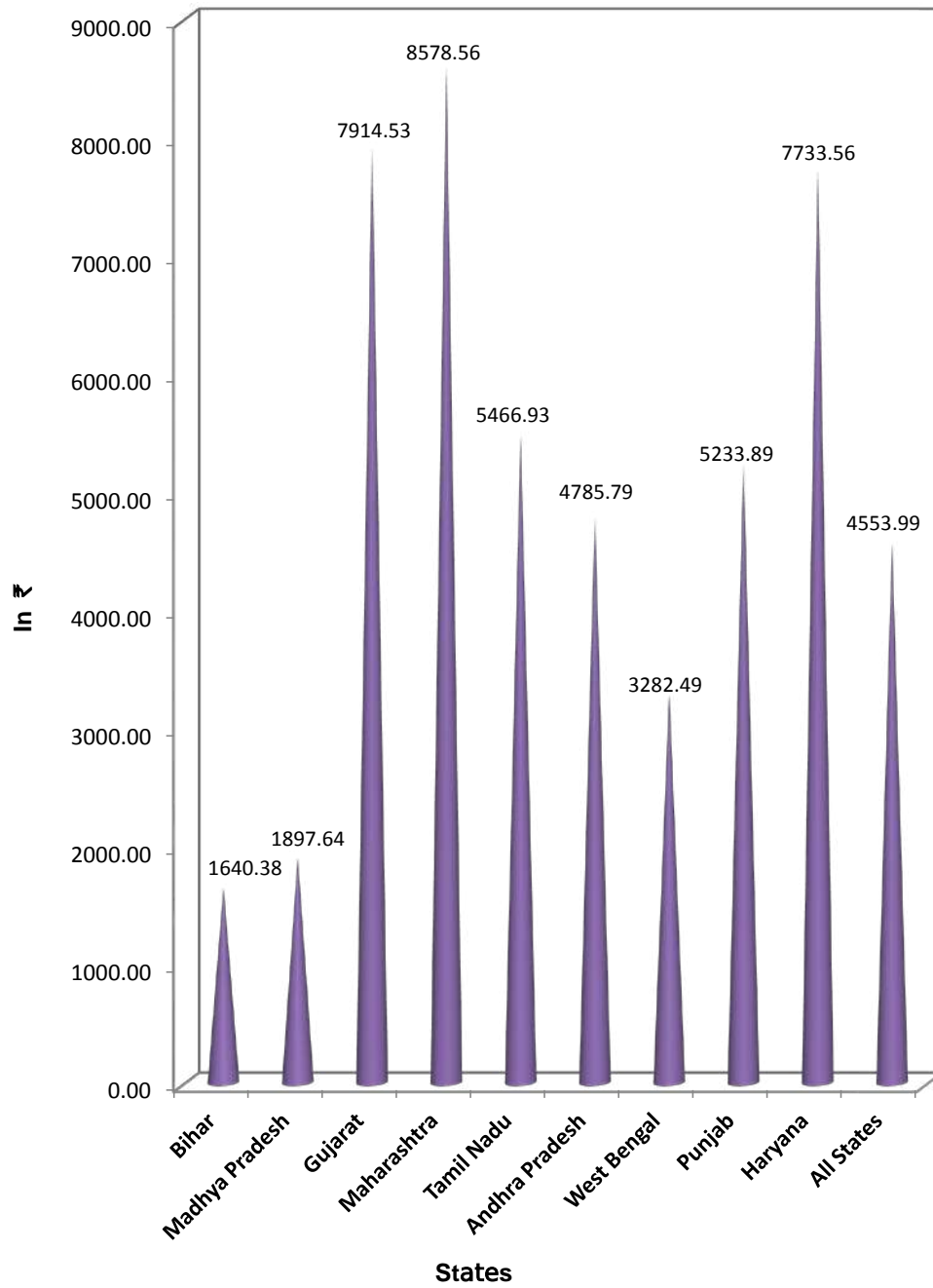
Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	5.98	1482.43	4811.87	4785.79	834.13	1184.41	101.62
2	Bihar	39.43	0.00	459.78	1640.38	197.16	370.66	33.12
3	Chhattisgarh	190.48	1650.70	1315.83	3397.12	507.94	541.27	699.84
4	Goa	450.27	3653.00	8294.00	18480.20	2452.40	4855.67	781.93
5	Gujarat	427.35	20.51	3309.12	7914.53	649.29	1239.32	1410.48
6	Haryana	9.69	2595.16	3703.17	7733.56	1251.04	2595.16	138.39
7	Jharkhand	251.89	579.60	1476.57	2556.68	377.83	253.53	121.19
8	Karnataka	35.50	3275.61	2566.09	6828.14	1026.67	1826.12	602.16
9	Kerala	111.31	828.60	6882.59	9611.87	1174.03	1274.04	93.90
10	Madhya Pradesh	58.89	1060.07	1320.14	1897.64	294.46	588.93	527.92
11	Maharashtra	320.26	1539.24	3202.60	8578.56	760.61	2401.92	1216.92
12	Odisha	108.51	1117.02	1861.70	3291.28	425.53	638.30	717.23
13	Punjab	25.67	2062.71	1839.93	5233.89	782.18	866.34	1012.54
14	Rajasthan	65.07	1568.38	2634.88	3544.54	752.82	702.63	396.61
15	Tamil Nadu	38.86	962.58	6632.70	5466.93	816.30	1708.29	176.74
16	Telangana	1.84	4232.80	6984.13	7301.59	1137.57	2645.50	262.71
17	Uttar Pradesh	36.98	1619.87	1221.90	2909.46	373.65	1002.03	183.59
18	West Bengal	310.78	1260.55	746.33	3282.49	279.76	680.40	450.29
	<b>Sub Total-I</b>	<b>123.64</b>	<b>1376.21</b>	<b>2526.69</b>	<b>4580.84</b>	<b>585.29</b>	<b>1162.02</b>	<b>463.07</b>
<b>Special Category</b>								
19	Arunachal Pradesh	88.24	923.53	1588.24	4905.88	194.12	41.18	0.00
20	Assam	76.93	487.47	1487.67	3881.65	300.27	111.47	119.65
21	Himachal Pradesh	23.71	2383.87	2247.03	5140.19	609.44	437.04	1279.08
22	Manipur	6.92	37.18	704.46	2342.51	132.36	41.05	132.05
23	Meghalaya	5.95	844.59	1835.62	3295.54	324.32	63.41	54.84
24	Mizoram	115.38	7.69	623.08	3876.92	248.23	53.92	164.69
25	Nagaland	10.00	45.83	2212.50	4510.42	1097.67	25.83	523.83
26	Sikkim	143.33	4135.50	3666.67	10833.33	652.50	274.00	993.17
27	Tripura	34.52	633.33	1054.29	3406.10	240.48	152.38	571.43
28	Uttarakhand	21.79	2881.36	1669.08	4564.41	830.51	1058.67	635.84
	<b>Sub Total-II</b>	<b>52.77</b>	<b>1106.20</b>	<b>1563.89</b>	<b>4076.46</b>	<b>421.14</b>	<b>294.46</b>	<b>361.39</b>
	<b>All States</b>	<b>119.87</b>	<b>1361.84</b>	<b>2475.43</b>	<b>4553.99</b>	<b>576.55</b>	<b>1115.83</b>	<b>457.65</b>

**Per Capita Sales Taxes of Major States  
during 2020-21 (BE)**





**Per Capita State Goods and Services Tax of Major States  
during 2020-21 (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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) in the following paragraphs:-

### **2.3.1 Total Revenue Receipts during 2018-19 (Accounts)**

Out of the total revenue receipts of ₹ 2519609.45 crore of all 28 States during 2018-19 (Accounts), 54.68 percent was collected by the States themselves, constituting 46.26 percent as States' Own Tax revenue and 8.42 percent as States' Own Non-Tax Revenue. The remaining 45.32 percent was received from the Centre in the form of share in Central Taxes (29.10 percent) and Grants from Centre (16.22 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 (76.98 percent) followed by Telangana (74.00 percent), Maharashtra (73.19 percent), Tamil Nadu (69.26 percent) and Gujarat (69.10 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (26.55 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 Haryana (12.28 percent). Bihar received the maximum share (54.75 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum in Odisha (19.69 percent) followed by Chhattisgarh (19.21 percent), Madhya Pradesh (19.03 percent), Bihar (18.70 percent) and Punjab (17.84 percent). The percentage share of Grants from the Centre was minimum in Goa (7.12 percent). It was 10.74 percent in Haryana. The major share of total revenues in Haryana State (76.98 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 23.02 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 24 percent in all the special category States except Uttarakhand (50.15 percent), Assam (38.82 percent), Himachal Pradesh (33.96 percent), Sikkim (27.12 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 and Uttarakhand derived about 50 percent to

66 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 73 percent to 90 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 2018-19 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

### **2.3.2 Total Revenue Receipts during 2019-20 (RE)**

Out of the total revenue receipts of ₹ 2813590.76 crore of all States during 2018-19 (RE), 53.89 percent was collected by the States themselves constituting 45.64 percent as States' Own Tax Revenue and 8.25 percent as States' Own Non-Tax Revenue. The remaining 46.11 percent was received from the Centre in the form of share in Central Taxes (24.57 percent) and Grants (21.55 percent).

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

In the non-special category States, the percentage of revenue collected by State sources to its total revenue receipts was maximum in Gujarat (75.98 percent) followed by Telangana (75.37 percent), Haryana (74.73 percent), Tamil Nadu (70.37 percent) and Maharashtra (69.83 percent). Bihar collected the minimum percentage of revenue (25.71 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 (9.17 percent). Bihar received the maximum percentage of share (41.90 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (10.22 percent) in Telangana. The share of Grants from the Centre was maximum (32.39 percent) in Bihar. The major share of total revenues in Haryana State (74.73 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 25.27 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 State's Own Tax Revenue and States Own Non Tax Revenue to their total revenue receipts was less than 19 percent except Uttarakhand, Assam, Himachal Pradesh and Sikkim where it was 48.99 percent, 34.46 percent, 32.10 percent and 24.42 percent respectively. Grants from the Centre and share in Central Taxes were the major sources of revenue in all special category States. The major hilly States namely Assam, Himachal Pradesh and Uttarakhand derived their revenues ranging from about

51 percent to 68 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 76 percent to 90 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2019-20 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

### **2.3.3 Total Revenue Receipts during 2020-21 (BE)**

Out of the total revenue receipts of ₹ 3177582.32 crore estimated by all the States during 2020-21 (BE), 53.48 percent was to be collected by the States themselves, constituting 45.25 percent as States' Own Tax Revenue and 8.23 percent as States' Own Non-Tax Revenue. The remaining 46.52 percent was estimated to be received from the Centre in the form of share in Central Taxes (25.26 percent) and Grants from the Centre (21.25 percent).

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

The State-wise comparison of total revenue receipts in the non-special category States during 2020-21 (BE) shows that the percentage of revenue receipts estimated to be collected by State's to its total revenue receipts was maximum in Telangana (80.96 percent) followed by Haryana (75.06 percent), Gujarat (73.68 percent) and Kerala (71.62 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 (9.43 percent) in Haryana. Bihar received the maximum percentage of share (49.58 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Telangana (7.35 percent). The percentage share of Grants from the Centre was maximum (34.22 percent) in Punjab. The major share of total revenue receipts in Haryana (75.06 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 24.94 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 20 percent except Uttarakhand (40.76 percent), Assam (33.19 percent), Himachal Pradesh (29.92 percent) and Sikkim (24.49 percent). The major sources of revenue in the special

category States were Grants from the Centre and share in Central Taxes. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand about 59 percent to 70 percent of the total State revenue was estimated to come from these two sources. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the share of these two Central sources in total State revenue ranged from about 76 percent to 91 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2020-21 (BE) are given in Tables 2.3.3(a) and 2.3.3(b), respectively.



**Table 2.3.1 (a)**  
**Revenue Receipts from various sources of States**  
**during 2018-19 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	58676.77	4396.13	63072.90	32141.23	19456.73	51597.96
2	Bihar	30857.94	4130.56	34988.50	72153.33	24651.63	96804.96
3	Chhattisgarh	21889.25	7703.02	29592.27	22996.69	12505.96	35502.65
4	Goa	4871.37	2873.66	7745.03	2878.36	814.60	3692.96
5	Gujarat	80565.35	13417.00	93982.35	23026.72	18992.48	42019.20
6	Haryana	42743.94	7975.64	50719.58	8092.00	7073.55	15165.55
7	Jharkhand	14752.03	8257.97	23010.00	23906.17	9235.52	33141.69
8	Karnataka	97536.71	6772.87	104309.58	35187.83	25481.25	60669.08
9	Kerala	51019.10	11783.24	62802.34	18663.17	11388.96	30052.13
10	Madhya Pradesh	52124.77	13287.51	65412.28	56354.81	28624.69	84979.50
11	Maharashtra	188340.66	15843.57	204184.23	41149.92	33662.13	74812.05
12	Odisha	31014.63	14276.53	45291.16	34657.43	19597.53	54254.96
13	Punjab	31810.88	7582.29	39393.17	11768.54	11107.37	22875.91
14	Rajasthan	58204.64	18603.01	76807.65	41028.05	20037.32	61065.37
15	Tamil Nadu	106137.66	14200.01	120337.67	30035.27	23368.21	53403.48
16	Telangana	65039.67	10007.43	75047.10	18195.28	8177.79	26373.07
17	Uttar Pradesh	122815.75	30100.71	152916.46	134072.57	42988.49	177061.06
18	West Bengal	61830.88	3657.59	65488.47	54677.12	25809.66	80486.78
	<b>Sub Total-I</b>	<b>1120232.00</b>	<b>194868.74</b>	<b>1315100.74</b>	<b>660984.49</b>	<b>342973.87</b>	<b>1003958.36</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1273.54	608.87	1882.41	10230.64	4082.91	14313.55
20	Assam	16421.55	8221.29	24642.84	24719.15	14117.17	38836.32
21	Himachal Pradesh	7679.81	2830.07	10509.88	5322.77	15117.66	20440.43
22	Manipur	1149.59	166.24	1315.83	4595.05	4650.83	9245.88
23	Meghalaya	1889.54	427.70	2317.24	4792.77	2608.61	7401.38
24	Mizoram	795.70	449.95	1245.65	3433.96	4359.88	7793.84
25	Nagaland	921.13	255.24	1176.37	3717.71	6543.33	10261.04
26	Sikkim	948.02	657.78	1605.80	2739.57	1574.99	4314.56
27	Tripura	1862.21	372.20	2234.41	4792.65	5003.84	9796.49
28	Uttarakhand	12345.89	3309.88	15655.77	7853.79	7706.87	15560.66
	<b>Sub Total-II</b>	<b>45286.98</b>	<b>17299.22</b>	<b>62586.20</b>	<b>72198.06</b>	<b>65766.09</b>	<b>137964.15</b>
	<b>Total (I+II)</b>	<b>1165518.98</b>	<b>212167.96</b>	<b>1377686.94</b>	<b>733182.55</b>	<b>408739.96</b>	<b>1141922.51</b>

**Table 2.3.1 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2018-19 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	51.17	3.83	55.00	28.03	16.97	45.00
2	Bihar	23.41	3.13	26.55	54.75	18.70	73.45
3	Chhattisgarh	33.63	11.83	45.46	35.33	19.21	54.54
4	Goa	42.59	25.12	67.71	25.16	7.12	32.29
5	Gujarat	59.24	9.87	69.10	16.93	13.96	30.90
6	Haryana	64.88	12.11	76.98	12.28	10.74	23.02
7	Jharkhand	26.27	14.71	40.98	42.57	16.45	59.02
8	Karnataka	59.12	4.11	63.23	21.33	15.45	36.77
9	Kerala	54.95	12.69	67.64	20.10	12.27	32.36
10	Madhya Pradesh	34.66	8.84	43.49	37.47	19.03	56.51
11	Maharashtra	67.51	5.68	73.19	14.75	12.07	26.81
12	Odisha	31.16	14.34	45.50	34.82	19.69	54.50
13	Punjab	51.09	12.18	63.26	18.90	17.84	36.74
14	Rajasthan	42.22	13.49	55.71	29.76	14.53	44.29
15	Tamil Nadu	61.09	8.17	69.26	17.29	13.45	30.74
16	Telangana	64.13	9.87	74.00	17.94	8.06	26.00
17	Uttar Pradesh	37.22	9.12	46.34	40.63	13.03	53.66
18	West Bengal	42.36	2.51	44.86	37.46	17.68	55.14
	<b>Sub Total-I</b>	<b>48.31</b>	<b>8.40</b>	<b>56.71</b>	<b>28.50</b>	<b>14.79</b>	<b>43.29</b>
<b>Special Category</b>							
19	Arunachal Pradesh	7.86	3.76	11.62	63.17	25.21	88.38
20	Assam	25.87	12.95	38.82	38.94	22.24	61.18
21	Himachal Pradesh	24.81	9.14	33.96	17.20	48.84	66.04
22	Manipur	10.88	1.57	12.46	43.51	44.03	87.54
23	Meghalaya	19.44	4.40	23.84	49.32	26.84	76.16
24	Mizoram	8.80	4.98	13.78	37.99	48.23	86.22
25	Nagaland	8.05	2.23	10.29	32.50	57.21	89.71
26	Sikkim	16.01	11.11	27.12	46.27	26.60	72.88
27	Tripura	15.48	3.09	18.57	39.84	41.59	81.43
28	Uttarakhand	39.55	10.60	50.15	25.16	24.69	49.85
	<b>Sub Total-II</b>	<b>22.58</b>	<b>8.63</b>	<b>31.21</b>	<b>36.00</b>	<b>32.79</b>	<b>68.79</b>
	<b>All States</b>	<b>46.26</b>	<b>8.42</b>	<b>54.68</b>	<b>29.10</b>	<b>16.22</b>	<b>45.32</b>

**Table 2.3.2 (a)**  
**Revenue Receipts from various sources of States**  
**during 2019-20 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	57428.93	3323.87	60752.80	28242.39	21875.96	50118.35
2	Bihar	34100.00	4806.47	38906.47	63406.33	49019.38	112425.71
3	Chhattisgarh	25190.00	9150.00	34340.00	20206.01	21150.00	41356.01
4	Goa	5270.92	3250.91	8521.83	3058.52	1935.69	4994.21
5	Gujarat	97258.00	16582.36	113840.36	20245.09	15742.00	35987.09
6	Haryana	47842.01	10135.09	57977.10	7111.56	12492.07	19603.63
7	Jharkhand	20908.00	11770.93	32678.93	24809.69	15370.04	40179.73
8	Karnataka	101739.91	7507.74	109247.65	30919.00	37088.83	68007.83
9	Kerala	55771.18	13243.82	69015.00	18900.00	11127.58	30027.58
10	Madhya Pradesh	54637.63	10591.87	65229.50	49517.61	33814.19	83331.80
11	Maharashtra	199534.29	16850.55	216384.84	36219.64	57276.08	93495.72
12	Odisha	33550.00	14500.00	48050.00	30453.25	33282.00	63735.25
13	Punjab	33739.18	7961.66	41700.84	10345.78	21928.46	32274.24
14	Rajasthan	70351.43	19597.44	89948.87	36049.14	30717.55	66766.69
15	Tamil Nadu	120809.63	14195.28	135004.91	26392.40	30463.57	56855.97
16	Telangana	71327.57	12275.03	83602.60	15987.59	11338.13	27325.72
17	Uttar Pradesh	137169.21	31375.92	168545.13	132181.92	69538.40	201720.32
18	West Bengal	65806.00	4018.00	69824.00	59261.00	34174.00	93435.00
	<b>Sub Total-I</b>	<b>1232433.89</b>	<b>211136.94</b>	<b>1443570.83</b>	<b>613306.92</b>	<b>508333.93</b>	<b>1121640.85</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1254.92	860.72	2115.64	8987.57	5462.94	14450.51
20	Assam	21853.10	10208.19	32061.29	34374.20	26590.59	60964.79
21	Himachal Pradesh	8004.60	2371.84	10376.44	4677.56	17275.66	21953.22
22	Manipur	1246.43	162.84	1409.27	4045.21	8442.88	12488.09
23	Meghalaya	2089.80	600.57	2690.37	5422.37	6325.22	11747.59
24	Mizoram	573.69	459.30	1032.99	3017.80	5759.87	8777.67
25	Nagaland	937.20	373.03	1310.23	3267.08	7464.12	10731.20
26	Sikkim	985.22	734.55	1719.77	2407.69	2913.62	5321.31
27	Tripura	2218.00	284.00	2502.00	4180.08	7044.01	11224.09
28	Uttarakhand	12448.89	4942.44	17391.33	7520.71	10590.57	18111.28
	<b>Sub Total-II</b>	<b>51611.85</b>	<b>20997.48</b>	<b>72609.33</b>	<b>77900.27</b>	<b>97869.48</b>	<b>175769.75</b>
	<b>Total (I+II)</b>	<b>1284045.74</b>	<b>232134.42</b>	<b>1516180.16</b>	<b>691207.19</b>	<b>606203.41</b>	<b>1297410.60</b>



**Table 2.3.2 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2019-20 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	51.80	3.00	54.80	25.47	19.73	45.20
2	Bihar	22.53	3.18	25.71	41.90	32.39	74.29
3	Chhattisgarh	33.28	12.09	45.37	26.69	27.94	54.63
4	Goa	39.00	24.05	63.05	22.63	14.32	36.95
5	Gujarat	64.91	11.07	75.98	13.51	10.51	24.02
6	Haryana	61.67	13.06	74.73	9.17	16.10	25.27
7	Jharkhand	28.70	16.16	44.85	34.05	21.10	55.15
8	Karnataka	57.40	4.24	61.63	17.44	20.92	38.37
9	Kerala	56.31	13.37	69.68	19.08	11.24	30.32
10	Madhya Pradesh	36.78	7.13	43.91	33.33	22.76	56.09
11	Maharashtra	64.39	5.44	69.83	11.69	18.48	30.17
12	Odisha	30.01	12.97	42.98	27.24	29.77	57.02
13	Punjab	45.61	10.76	56.37	13.99	29.64	43.63
14	Rajasthan	44.89	12.51	57.40	23.00	19.60	42.60
15	Tamil Nadu	62.97	7.40	70.37	13.76	15.88	29.63
16	Telangana	64.30	11.07	75.37	14.41	10.22	24.63
17	Uttar Pradesh	37.05	8.47	45.52	35.70	18.78	54.48
18	West Bengal	40.31	2.46	42.77	36.30	20.93	57.23
.	<b>Sub Total-I</b>	<b>48.04</b>	<b>8.23</b>	<b>56.27</b>	<b>23.91</b>	<b>19.82</b>	<b>43.73</b>
<b>Special Category</b>							
19	Arunachal Pradesh	7.58	5.20	12.77	54.25	32.98	87.23
20	Assam	23.49	10.97	34.46	36.95	28.58	65.54
21	Himachal Pradesh	24.76	7.34	32.10	14.47	53.44	67.90
22	Manipur	8.97	1.17	10.14	29.11	60.75	89.86
23	Meghalaya	14.47	4.16	18.63	37.56	43.81	81.37
24	Mizoram	5.85	4.68	10.53	30.76	58.71	89.47
25	Nagaland	7.78	3.10	10.88	27.13	61.99	89.12
26	Sikkim	13.99	10.43	24.42	34.19	41.38	75.58
27	Tripura	16.16	2.07	18.23	30.45	51.32	81.77
28	Uttarakhand	35.06	13.92	48.99	21.18	29.83	51.01
	<b>Sub Total-II</b>	<b>20.78</b>	<b>8.45</b>	<b>29.23</b>	<b>31.36</b>	<b>39.40</b>	<b>70.77</b>
	<b>All States</b>	<b>45.64</b>	<b>8.25</b>	<b>53.89</b>	<b>24.57</b>	<b>21.55</b>	<b>46.11</b>

**Table 2.3.3 (a)**  
**Revenue Receipts from various sources of States**  
**during 2020-21 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	70653.38	5866.07	76519.45	32263.63	53175.42	85439.05
2	Bihar	34750.00	5239.28	39989.28	91180.60	52754.10	143934.70
3	Chhattisgarh	26155.00	9215.00	35370.00	26803.30	21658.00	48461.30
4	Goa	5845.12	3835.97	9681.09	3026.94	2373.01	5399.95
5	Gujarat	105093.60	14600.00	119693.60	26659.86	16094.00	42753.86
6	Haryana	52095.59	15428.22	67523.81	8484.88	13955.45	22440.33
7	Jharkhand	22300.64	11820.34	34120.98	25348.77	15839.00	41187.77
8	Karnataka	111990.83	7767.24	119758.07	28591.23	31570.46	60161.69
9	Kerala	67520.00	14587.00	82107.00	20834.80	11694.09	32528.89
10	Madhya Pradesh	48801.05	8860.26	57661.31	46025.00	32910.05	78935.05
11	Maharashtra	225071.20	20506.16	245577.36	48109.49	53770.03	101879.52
12	Odisha	38350.00	17650.00	56000.00	36299.74	32000.26	68300.00
13	Punjab	35824.45	8045.99	43870.44	14021.16	30112.71	44133.87
14	Rajasthan	77029.61	19595.73	96625.34	46886.17	29892.91	76779.08
15	Tamil Nadu	133530.30	15898.81	149429.11	32849.34	37096.69	69946.03
16	Telangana	85300.00	30600.00	115900.00	16726.58	10525.36	27251.94
17	Uttar Pradesh	170094.10	31178.93	201273.03	148790.07	72504.73	221294.80
18	West Bengal	70807.00	4266.00	75073.00	65835.00	38490.00	104325.00
	<b>Sub Total-I</b>	<b>1381211.87</b>	<b>244961.00</b>	<b>1626172.87</b>	<b>718736.56</b>	<b>556416.27</b>	<b>1275152.83</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1316.00	600.00	1916.00	13801.59	4877.00	18678.59
20	Assam	23209.73	7303.79	30513.52	26775.56	34641.72	61417.28
21	Himachal Pradesh	9090.26	2410.47	11500.73	6265.60	20672.54	26938.14
22	Manipur	1324.65	256.62	1581.27	5630.42	10871.47	16501.89
23	Meghalaya	2376.98	690.29	3067.27	5998.98	6286.34	12285.32
24	Mizoram	661.69	583.07	1244.76	3967.96	4572.24	8540.20
25	Nagaland	1011.13	272.23	1283.36	4493.37	8871.15	13364.52
26	Sikkim	1241.91	710.66	1952.57	3042.62	2978.06	6020.68
27	Tripura	2558.86	302.00	2860.86	5440.14	8710.19	14150.33
28	Uttarakhand	13760.75	3539.42	17300.17	8657.35	16481.81	25139.16
	<b>Sub Total-II</b>	<b>56551.96</b>	<b>16668.55</b>	<b>73220.51</b>	<b>84073.59</b>	<b>118962.52</b>	<b>203036.11</b>
	<b>Total (I+II)</b>	<b>1437763.83</b>	<b>261629.55</b>	<b>1699393.38</b>	<b>802810.15</b>	<b>675378.79</b>	<b>1478188.94</b>

**Table 2.3.3 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2020-21 (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)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	43.62	3.62	47.25	19.92	32.83	52.75
2	Bihar	18.89	2.85	21.74	49.58	28.68	78.26
3	Chhattisgarh	31.20	10.99	42.19	31.97	25.84	57.81
4	Goa	38.76	25.44	64.19	20.07	15.74	35.81
5	Gujarat	64.69	8.99	73.68	16.41	9.91	26.32
6	Haryana	57.91	17.15	75.06	9.43	15.51	24.94
7	Jharkhand	29.61	15.70	45.31	33.66	21.03	54.69
8	Karnataka	62.24	4.32	66.56	15.89	17.55	33.44
9	Kerala	58.90	12.72	71.62	18.17	10.20	28.38
10	Madhya Pradesh	35.73	6.49	42.21	33.69	24.09	57.79
11	Maharashtra	64.78	5.90	70.68	13.85	15.48	29.32
12	Odisha	30.85	14.20	45.05	29.20	25.74	54.95
13	Punjab	40.71	9.14	49.85	15.93	34.22	50.15
14	Rajasthan	44.42	11.30	55.72	27.04	17.24	44.28
15	Tamil Nadu	60.87	7.25	68.12	14.97	16.91	31.88
16	Telangana	59.59	21.38	80.96	11.68	7.35	19.04
17	Uttar Pradesh	40.25	7.38	47.63	35.21	17.16	52.37
18	West Bengal	39.47	2.38	41.85	36.70	21.46	58.15
	<b>Sub Total-I</b>	<b>47.61</b>	<b>8.44</b>	<b>56.05</b>	<b>24.77</b>	<b>19.18</b>	<b>43.95</b>
<b>Special Category</b>							
19	Arunachal Pradesh	6.39	2.91	9.30	67.02	23.68	90.70
20	Assam	25.25	7.94	33.19	29.13	37.68	66.81
21	Himachal Pradesh	23.65	6.27	29.92	16.30	53.78	70.08
22	Manipur	7.33	1.42	8.74	31.14	60.12	91.26
23	Meghalaya	15.48	4.50	19.98	39.07	40.95	80.02
24	Mizoram	6.76	5.96	12.72	40.55	46.73	87.28
25	Nagaland	6.90	1.86	8.76	30.68	60.56	91.24
26	Sikkim	15.58	8.91	24.49	38.16	37.35	75.51
27	Tripura	15.04	1.78	16.82	31.98	51.20	83.18
28	Uttarakhand	32.42	8.34	40.76	20.40	38.84	59.24
	<b>Sub Total-II</b>	<b>20.47</b>	<b>6.03</b>	<b>26.50</b>	<b>30.43</b>	<b>43.06</b>	<b>73.50</b>
	<b>All States</b>	<b>45.25</b>	<b>8.23</b>	<b>53.48</b>	<b>25.26</b>	<b>21.25</b>	<b>46.52</b>

## **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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) have been reviewed in the following paragraphs:-

### **2.4.1 Per Capita Revenue Receipts during 2018-19 (Accounts)**

The per capita total revenue for all States taken together during 2018-19 (Accounts) was ₹ 19191.18. The per capita revenue receipts from State's sources and Central sources were ₹ 10493.46 and ₹ 8697.71 respectively.

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

In the non-special category States, the per capita revenue receipts from States sources during 2018-19 (Accounts) were maximum in Goa (₹ 51633.53) followed by Telangana (₹ 20119.87), Kerala (₹ 18580.57) and Haryana (₹ 17985.67). Bihar (₹ 2870.26) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 32475.80) followed by Telangana (₹ 17436.91), Maharashtra (₹ 15374.75), Haryana (₹ 15157.43) and Kerala (₹ 15094.41). Bihar with ₹ 2531.41 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 19157.73) followed by Kerala (₹ 3486.17), Odisha (₹ 3110.36) and Haryana (₹ 2828.24). Bihar with ₹ 338.85 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 (₹ 19189.07) followed by Chhattisgarh (₹ 7640.10), Odisha (₹ 7550.64) and Madhya Pradesh (₹ 6847.49). The per capita share in Central Taxes was minimum in Haryana (₹ 2869.50). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1910.60 in Uttar Pradesh to ₹ 5430.67 in Goa. The per capita share of Haryana was ₹ 2508.35.

#### **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 and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹ 11127.89, ₹ 27622.20 and ₹ 13649.70 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 89459.69) and minimum in Meghalaya (₹ 21146.80).

The per capita total revenue receipts of States during 2018-19 (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 2019-20 (RE)**

The per capita total revenue receipts for all States taken together during 2019-20 (RE) were ₹ 21146.87. The per capita revenue from State's sources and Central sources was ₹ 11395.57 and ₹ 9751.30 respectively.

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

The analysis shows that the per capita revenue receipts from States' sources during 2019-20 (RE) was maximum in Goa (₹ 56812.20) followed by Telangana (₹ 22294.03), Kerala (₹ 20418.64), Haryana (₹ 20271.71), Maharashtra (₹ 17492.71) and Gujarat (₹ 16474.73) in the non-special category States. Bihar with ₹ 3130.05 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 35139.47) followed by Telangana (₹ 19020.69), Haryana (₹ 16727.98), Kerala (₹ 16500.35) and Maharashtra (₹ 16130.50). Bihar with ₹ 2743.36 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 21672.73). Bihar (₹ 386.68) 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 2018-19 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 20390.13) followed by Odisha (₹ 6563.20), Chhattisgarh (₹ 6560.39), Jharkhand (₹ 6377.81) and West Bengal (₹ 5926.10). The per capita share in Central Taxes in Haryana was ₹ 2486.56 The per capita share received from Central Grants of all non-special category States ranged from ₹ 2278.15 in Gujarat to ₹ 12904.60 in Goa whereas Haryana's per capita share was ₹ 4367.86.

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

The major special category States namely Assam, Himachal Pradesh and Uttarakhand received the per capita share in Central Taxes and Grants from the Centre amounting to ₹ 17221.69, ₹ 29666.51 and ₹ 15613.17 respectively. In small States, it was maximum in Sikkim (₹ 88688.50) and minimum in Tripura (₹ 27375.83).

The per capita total revenue receipts of States during 2019-20 (RE) are given in Table 2.4.2. The graphic presentation of per capita revenue receipts of the major States has also been given.

### **2.4.3 Per Capita Revenue Receipts during 2020-21 (BE)**

The per capita total revenue receipts for both categories of States taken together during 2020-21 (BE) were estimated as ₹ 23562.08. The per capita revenue from State's sources and Central sources were ₹ 12601.17 and ₹ 10960.91 respectively.

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

In the non-special category States, the per capita revenue receipts from State's sources during 2020-21 (BE) were estimated as maximum in Goa (₹ 64540.60) followed by Telangana (₹ 30661.38), Kerala (₹ 24292.01), Haryana (₹ 23364.64) and Maharashtra (₹ 19661.92). Bihar with ₹ 3153.73 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 38967.47) followed by Telangana (₹ 22566.14), Kerala (₹ 19976.33), Haryana (₹ 18026.16) and Maharashtra (₹ 18020.11). Bihar with ₹ 2740.54 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 25573.13) followed by Telangana (₹ 8095.24), Haryana (₹ 5338.48), Kerala (₹ 4315.68) and Odisha (₹ 3755.32). Bihar with ₹ 413.19 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 20179.60) followed by Chhattisgarh (₹ 8508.98), Odisha (₹ 7723.35), Bihar (₹ 7190.90) and West Bengal (₹ 6518.32). The per capita share in Central Taxes for Haryana was estimated as ₹ 2935.94. The per capita Grants from the Centre ranged from ₹ 2292.59 in Gujarat to ₹ 15820.07 in Goa. In Haryana, it was estimated as ₹ 4828.88.

#### **Special Category States**

All the special category States 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 Uttarakhand received the per capita revenue from the Central sources in the form of share in Central Taxes and Central Grants amounting to ₹ 17107.88, ₹ 35917.52 and ₹ 21304.37. In small States, it was maximum in Nagaland (₹ 111371) and minimum in Meghalaya (₹ 33203.57).

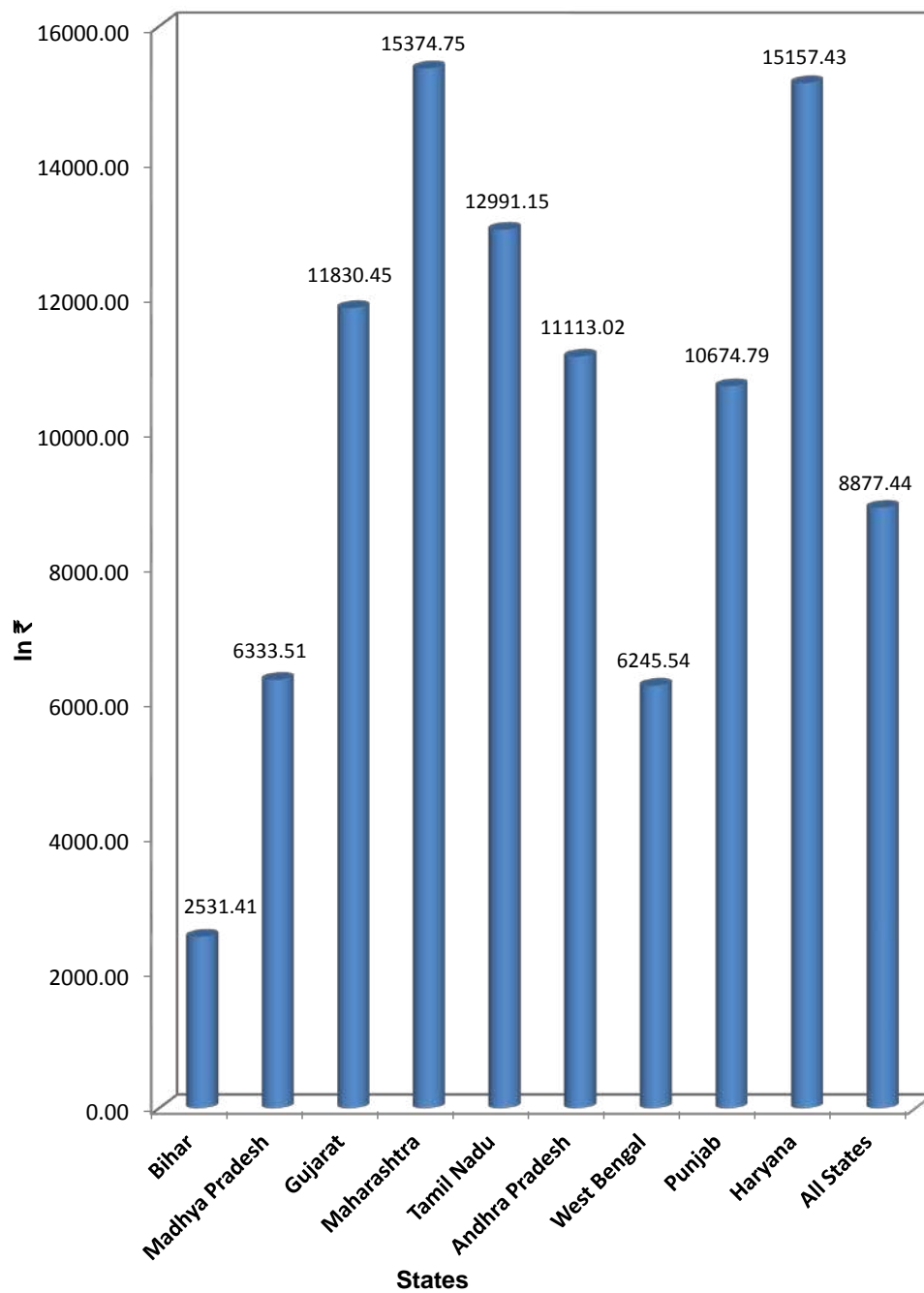
The per capita total revenue receipts of States during 2020-21 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

**Table 2.4.1**  
**Per Capita Total Revenue Receipts of States during 2018-19 (Accounts)**

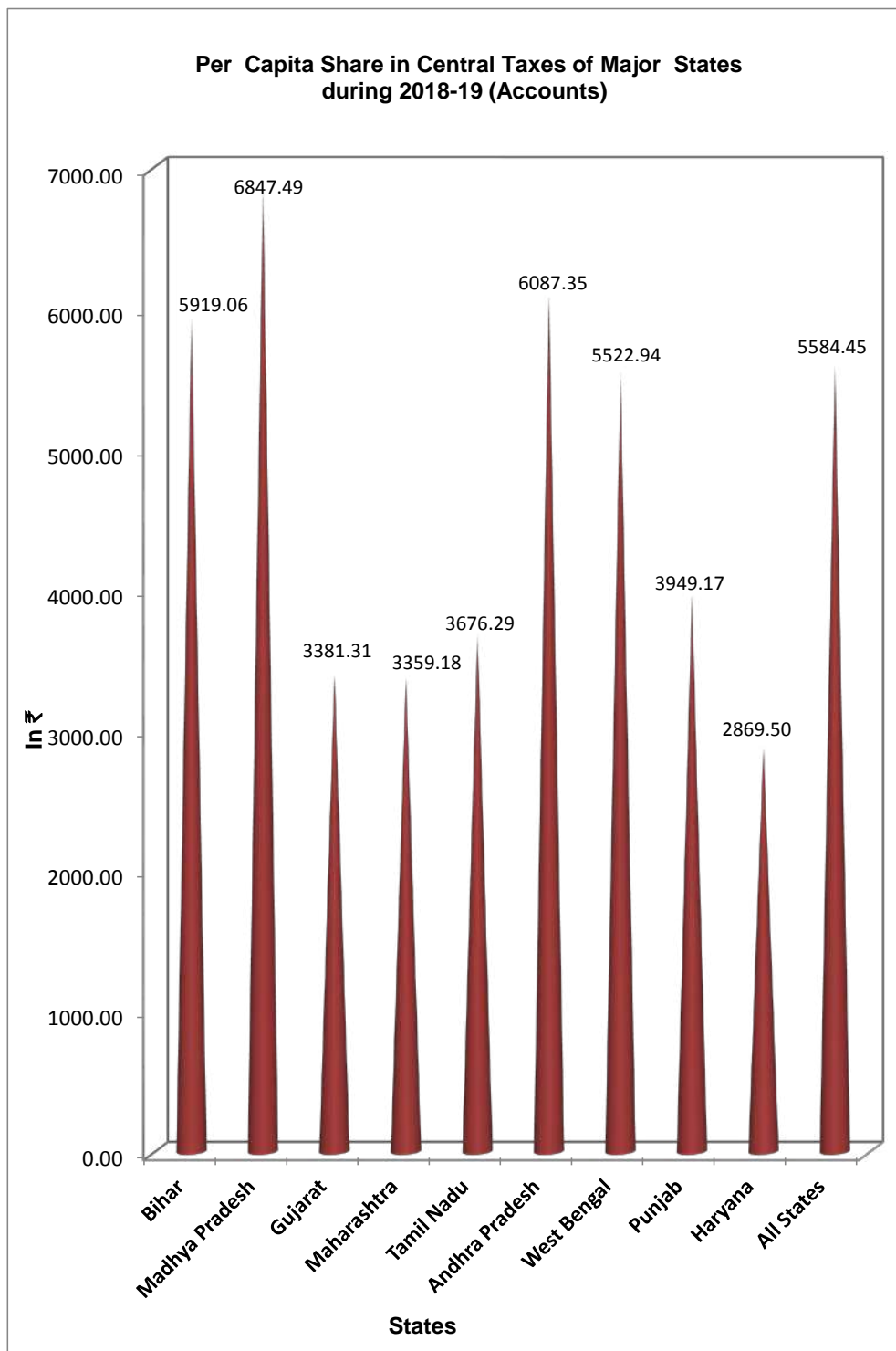
(in ₹)

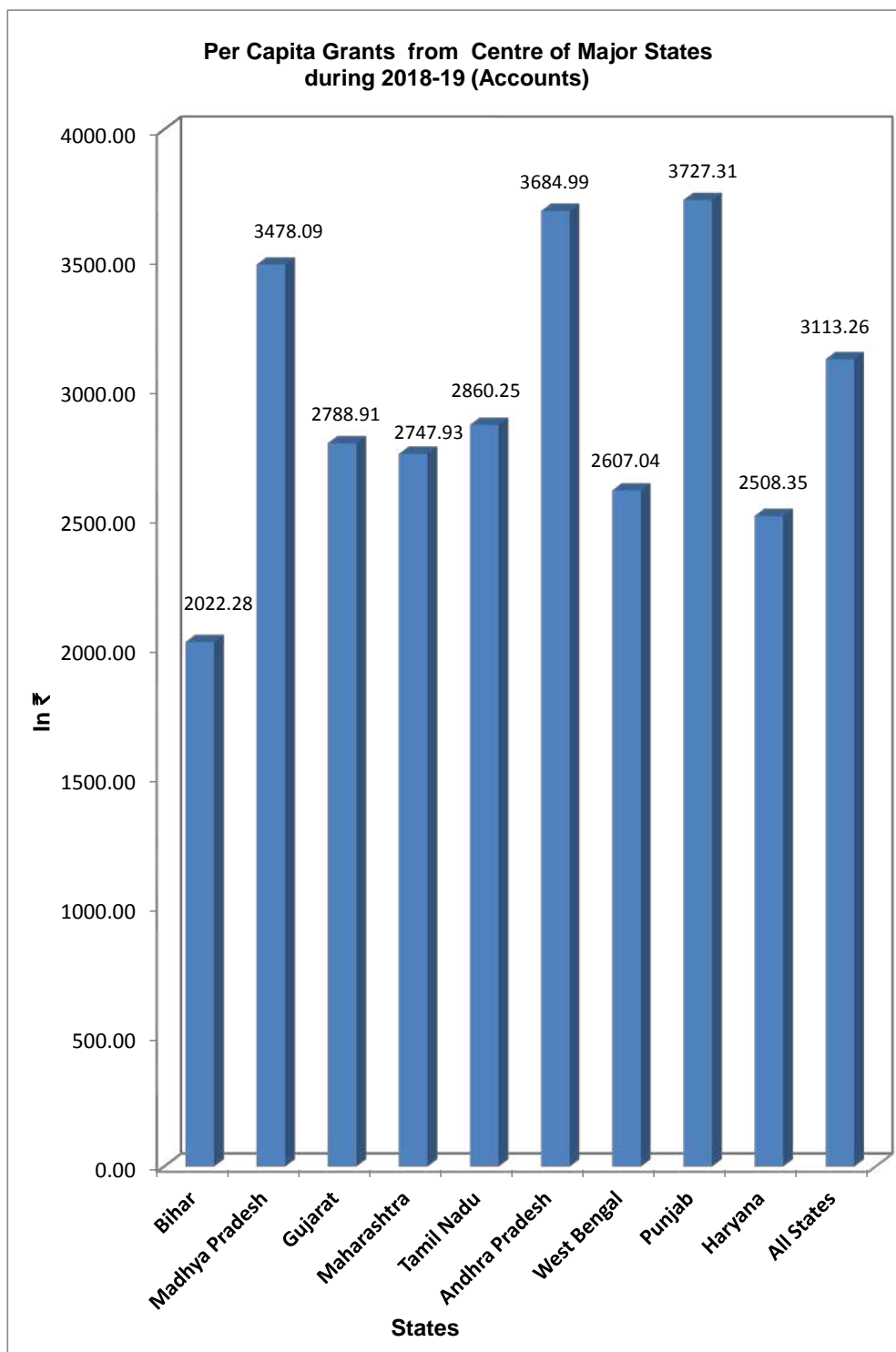
Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Reciepts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	11113.02	832.60	11945.63	6087.35	3684.99	9772.34	21717.97
2	Bihar	2531.41	338.85	2870.26	5919.06	2022.28	7941.34	10811.60
3	Chhattisgarh	7272.18	2559.14	9831.32	7640.10	4154.80	11794.90	21626.22
4	Goa	32475.80	19157.73	51633.53	19189.07	5430.67	24619.73	76253.27
5	Gujarat	11830.45	1970.19	13800.64	3381.31	2788.91	6170.22	19970.86
6	Haryana	15157.43	2828.24	17985.67	2869.50	2508.35	5377.85	23363.52
7	Jharkhand	3861.79	2161.77	6023.56	6258.16	2417.68	8675.84	14699.40
8	Karnataka	14428.51	1001.90	15430.41	5205.30	3769.42	8974.72	24405.13
9	Kerala	15094.41	3486.17	18580.57	5521.65	3369.51	8891.16	27471.74
10	Madhya Pradesh	6333.51	1614.52	7948.03	6847.49	3478.09	10325.58	18273.61
11	Maharashtra	15374.75	1293.35	16668.10	3359.18	2747.93	6107.11	22775.21
12	Odisha	6757.00	3110.36	9867.36	7550.64	4269.61	11820.25	21687.61
13	Punjab	10674.79	2544.39	13219.18	3949.17	3727.31	7676.48	20895.66
14	Rajasthan	7519.98	2403.49	9923.47	5300.78	2588.80	7889.58	17813.05
15	Tamil Nadu	12991.15	1738.07	14729.21	3676.29	2860.25	6536.53	21265.75
16	Telangana	17436.91	2682.96	20119.87	4878.09	2192.44	7070.53	27190.39
17	Uttar Pradesh	5458.48	1337.81	6796.29	5958.78	1910.60	7869.38	14665.67
18	West Bengal	6245.54	369.45	6615.00	5522.94	2607.04	8129.98	14744.97
	<b>Sub Total-I</b>	<b>9011.60</b>	<b>1567.60</b>	<b>10579.20</b>	<b>5317.23</b>	<b>2759.02</b>	<b>8076.25</b>	<b>18655.45</b>
<b>Special Category</b>								
19	Arunachal Pradesh	7959.63	3805.44	11765.06	63941.50	25518.19	89459.69	101224.75
20	Assam	4705.32	2355.67	7060.99	7082.85	4045.03	11127.89	18188.87
21	Himachal Pradesh	10378.12	3824.42	14202.54	7192.93	20429.27	27622.20	41824.74
22	Manipur	3193.31	461.78	3655.08	12764.03	12918.97	25683.00	29338.08
23	Meghalaya	5398.69	1222.00	6620.69	13693.63	7453.17	21146.80	27767.49
24	Mizoram	6120.77	3461.15	9581.92	26415.08	33537.54	59952.62	69534.54
25	Nagaland	6579.50	1823.14	8402.64	26555.07	46738.07	73293.14	81695.79
26	Sikkim	15800.33	10963.00	26763.33	45659.50	26249.83	71909.33	98672.67
27	Tripura	4541.98	907.80	5449.78	11689.39	12204.49	23893.88	29343.66
28	Uttarakhand	10829.73	2903.40	13733.13	6889.29	6760.41	13649.70	27382.83
	<b>Sub Total-II</b>	<b>6488.11</b>	<b>2478.40</b>	<b>8966.50</b>	<b>10343.56</b>	<b>9422.08</b>	<b>19765.64</b>	<b>28732.14</b>
	<b>All States</b>	<b>8877.44</b>	<b>1616.03</b>	<b>10493.46</b>	<b>5584.45</b>	<b>3113.26</b>	<b>8697.71</b>	<b>19191.18</b>

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







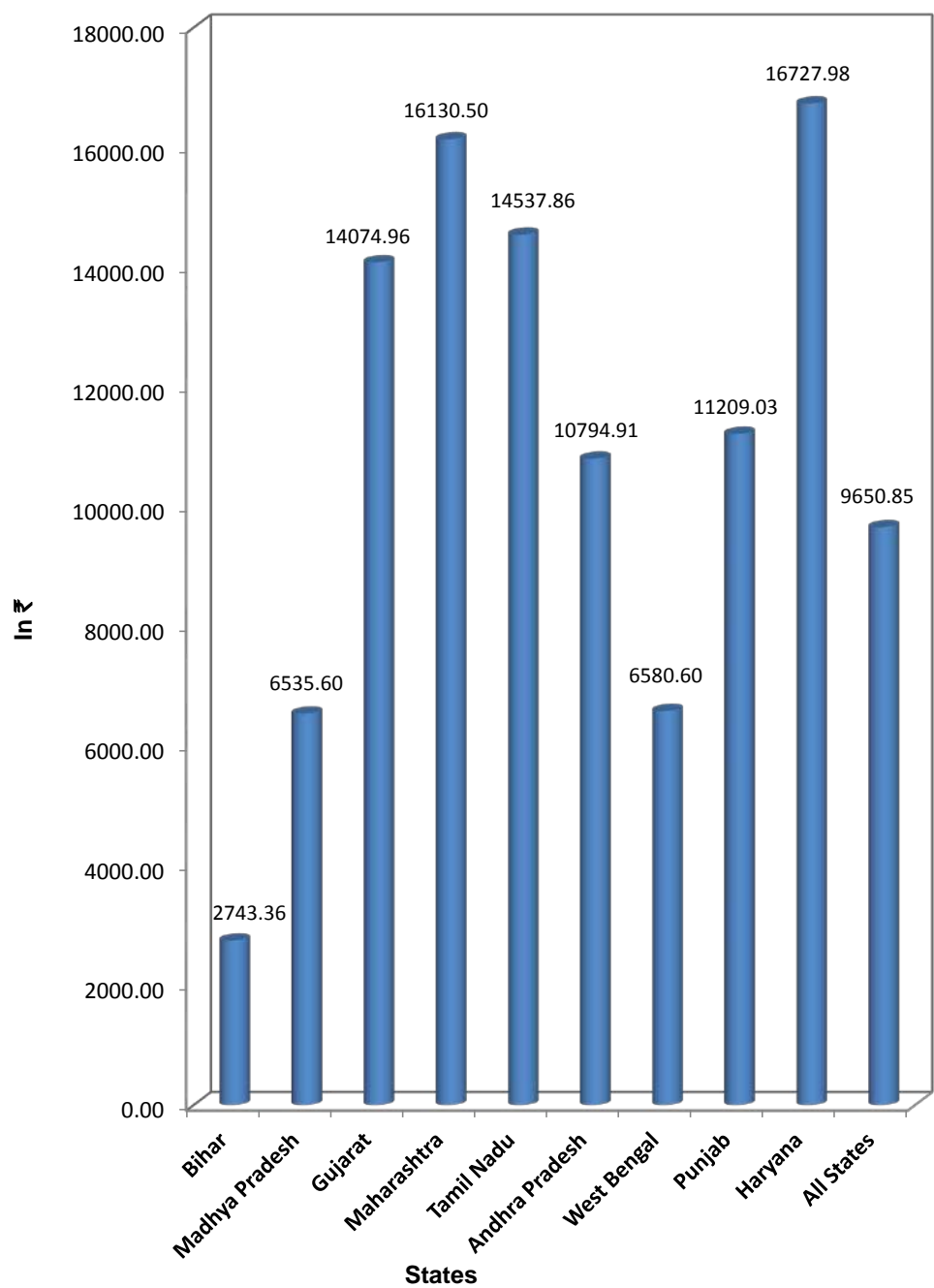


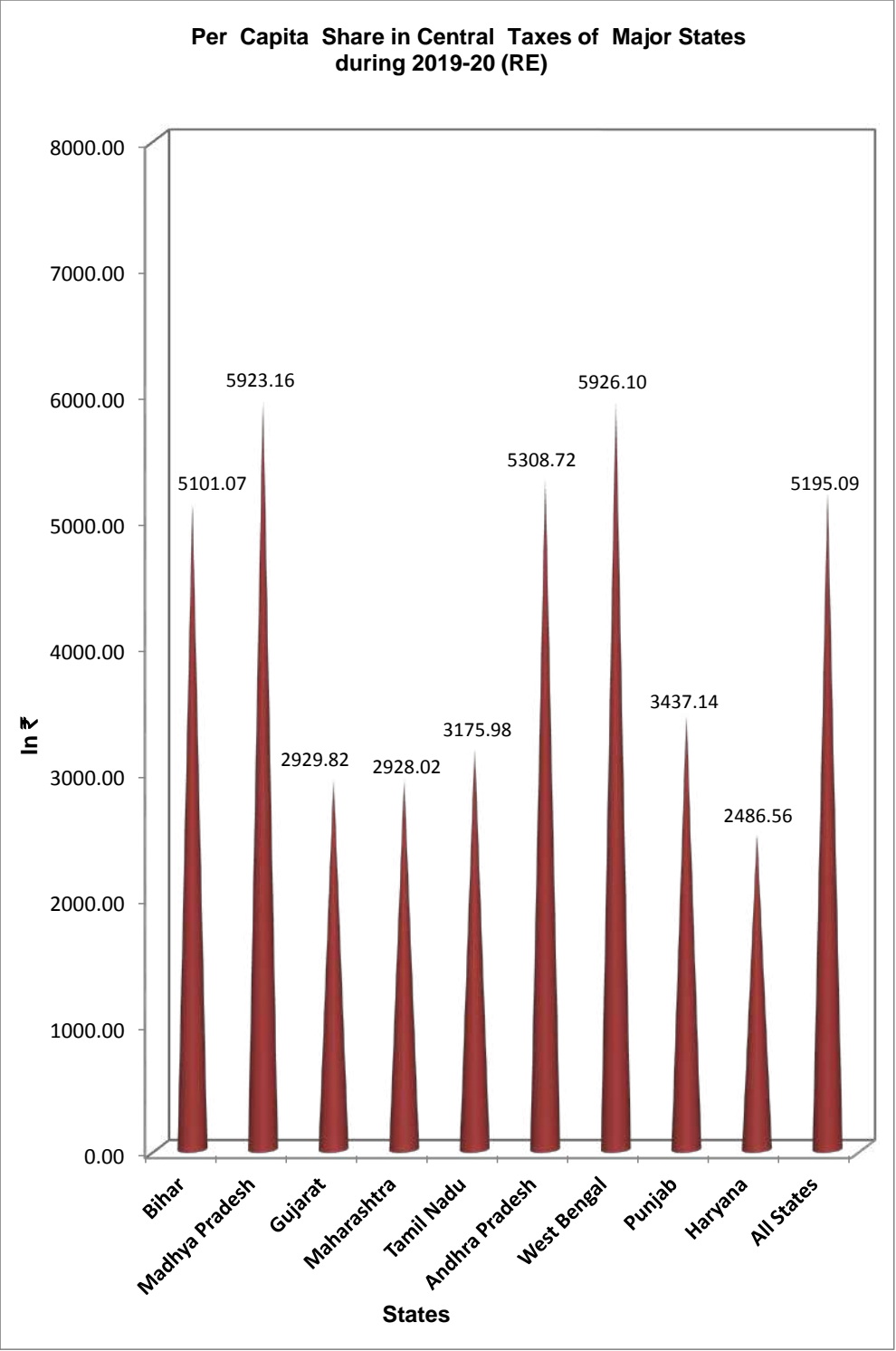
**Table 2.4.2**  
**Per Capita Total Revenue Receipts of States during 2019-20 (RE)**

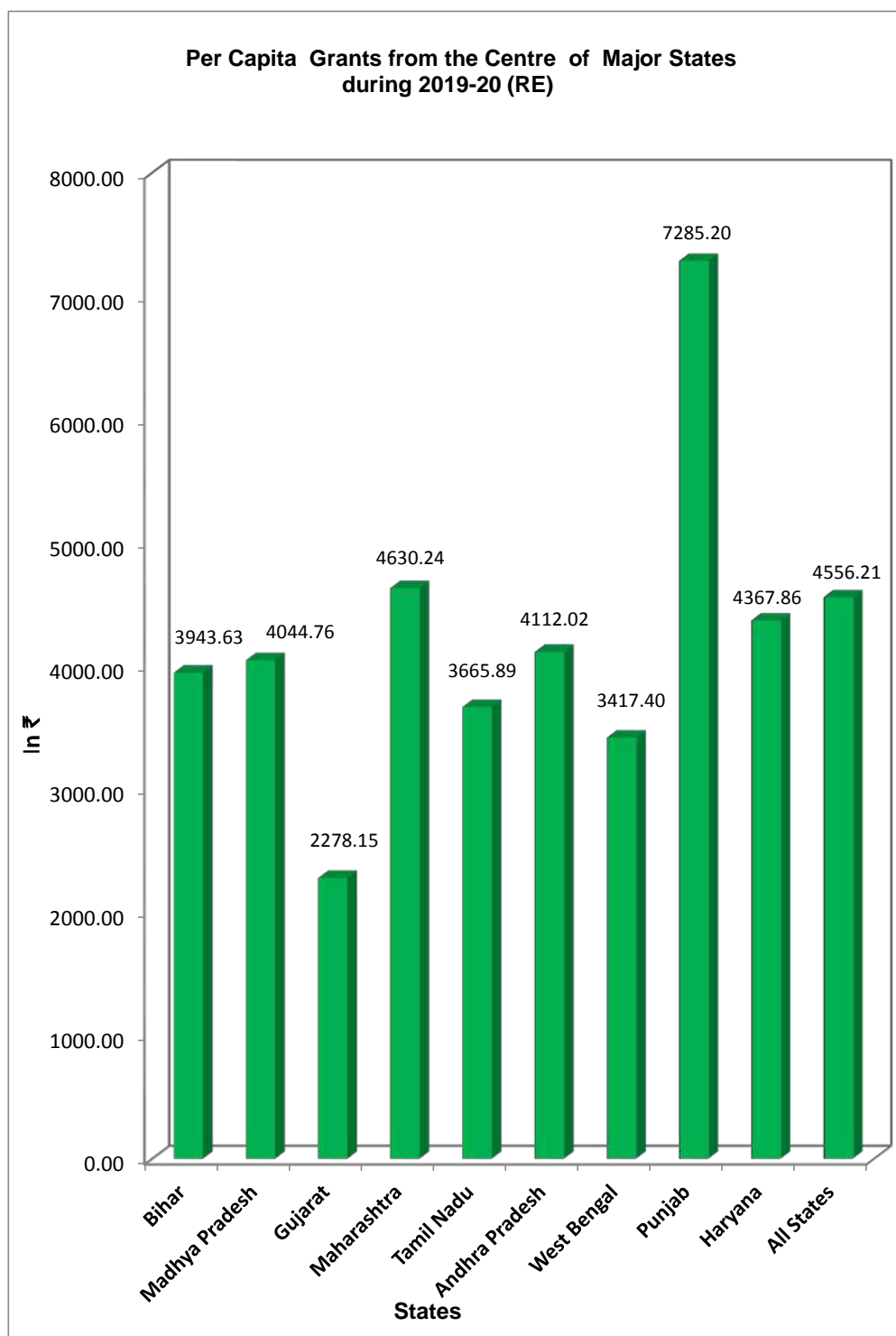
(in ₹)

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 Reciepts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	10794.91	624.79	11419.70	5308.72	4112.02	9420.74	20840.44
2	Bihar	2743.36	386.68	3130.05	5101.07	3943.63	9044.71	12174.75
3	Chhattisgarh	8178.57	2970.78	11149.35	6560.39	6866.88	13427.28	24576.63
4	Goa	35139.47	21672.73	56812.20	20390.13	12904.60	33294.73	90106.93
5	Gujarat	14074.96	2399.76	16474.73	2929.82	2278.15	5207.97	21682.70
6	Haryana	16727.98	3543.74	20271.71	2486.56	4367.86	6854.42	27126.13
7	Jharkhand	5374.81	3025.95	8400.75	6377.81	3951.17	10328.98	18729.73
8	Karnataka	14852.54	1096.02	15948.56	4513.72	5414.43	9928.15	25876.71
9	Kerala	16500.35	3918.29	20418.64	5591.72	3292.18	8883.90	29302.54
10	Madhya Pradesh	6535.60	1266.97	7802.57	5923.16	4044.76	9967.92	17770.49
11	Maharashtra	16130.50	1362.21	17492.71	2928.02	4630.24	7558.26	25050.97
12	Odisha	7230.60	3125.00	10355.60	6563.20	7172.84	13736.05	24091.65
13	Punjab	11209.03	2645.07	13854.10	3437.14	7285.20	10722.34	24576.44
14	Rajasthan	8961.97	2496.49	11458.45	4592.25	3913.06	8505.31	19963.77
15	Tamil Nadu	14537.86	1708.22	16246.08	3175.98	3665.89	6841.87	23087.95
16	Telangana	19020.69	3273.34	22294.03	4263.36	3023.50	7286.86	29580.89
17	Uttar Pradesh	6010.92	1374.93	7385.85	5792.37	3047.26	8839.63	16225.48
18	West Bengal	6580.60	401.80	6982.40	5926.10	3417.40	9343.50	16325.90
	<b>Sub Total-I</b>	<b>9782.77</b>	<b>1675.96</b>	<b>11458.73</b>	<b>4868.29</b>	<b>4035.04</b>	<b>8903.32</b>	<b>20362.05</b>
<b>Special Category</b>								
19	Arunachal Pradesh	7381.88	5063.06	12444.94	52868.06	32134.94	85003.00	97447.94
20	Assam	6173.19	2883.67	9056.86	9710.23	7511.47	17221.69	26278.55
21	Himachal Pradesh	10817.03	3205.19	14022.22	6321.03	23345.49	29666.51	43688.73
22	Manipur	3368.73	440.11	3808.84	10933.00	22818.59	33751.59	37560.43
23	Meghalaya	5805.00	1668.25	7473.25	15062.14	17570.06	32632.19	40105.44
24	Mizoram	4413.00	3533.08	7946.08	23213.85	44306.69	67520.54	75466.62
25	Nagaland	7209.23	2869.46	10078.69	25131.38	57416.31	82547.69	92626.38
26	Sikkim	16420.33	12242.50	28662.83	40128.17	48560.33	88688.50	117351.33
27	Tripura	5409.76	692.68	6102.44	10195.32	17180.51	27375.83	33478.27
28	Uttarakhand	10731.80	4260.72	14992.53	6483.37	9129.80	15613.17	30605.70
	<b>Sub Total-II</b>	<b>7300.12</b>	<b>2969.94</b>	<b>10270.06</b>	<b>11018.43</b>	<b>13842.93</b>	<b>24861.35</b>	<b>35131.41</b>
	<b>All States</b>	<b>9650.85</b>	<b>1744.72</b>	<b>11395.57</b>	<b>5195.09</b>	<b>4556.21</b>	<b>9751.30</b>	<b>21146.87</b>

**Per Capita State's Own Tax Revenue of Major States  
during 2019-20 (RE)**





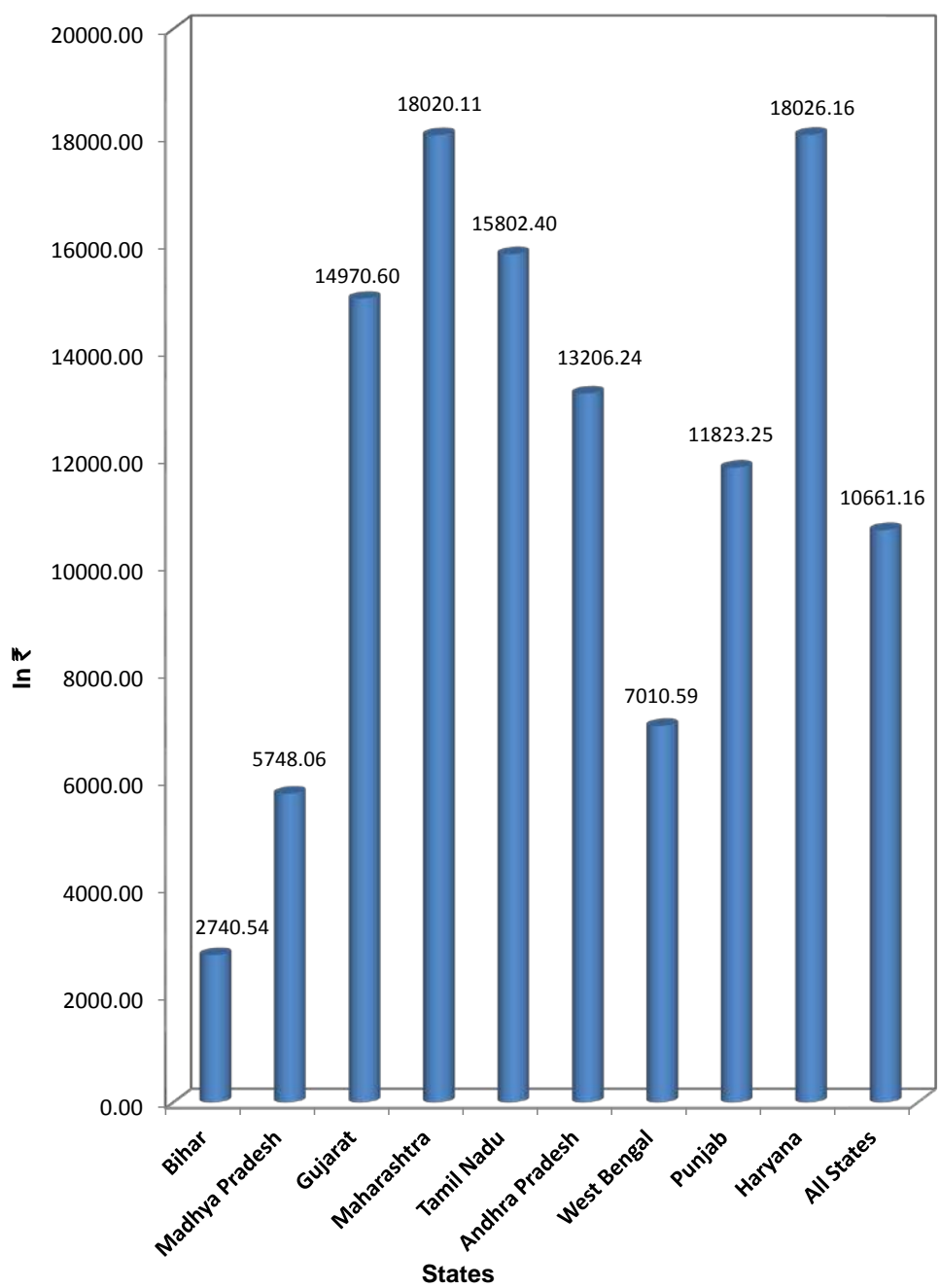


**Table 2.4.3**  
**Per Capita Total Revenue Receipts of States during 2020-21 (BE)**

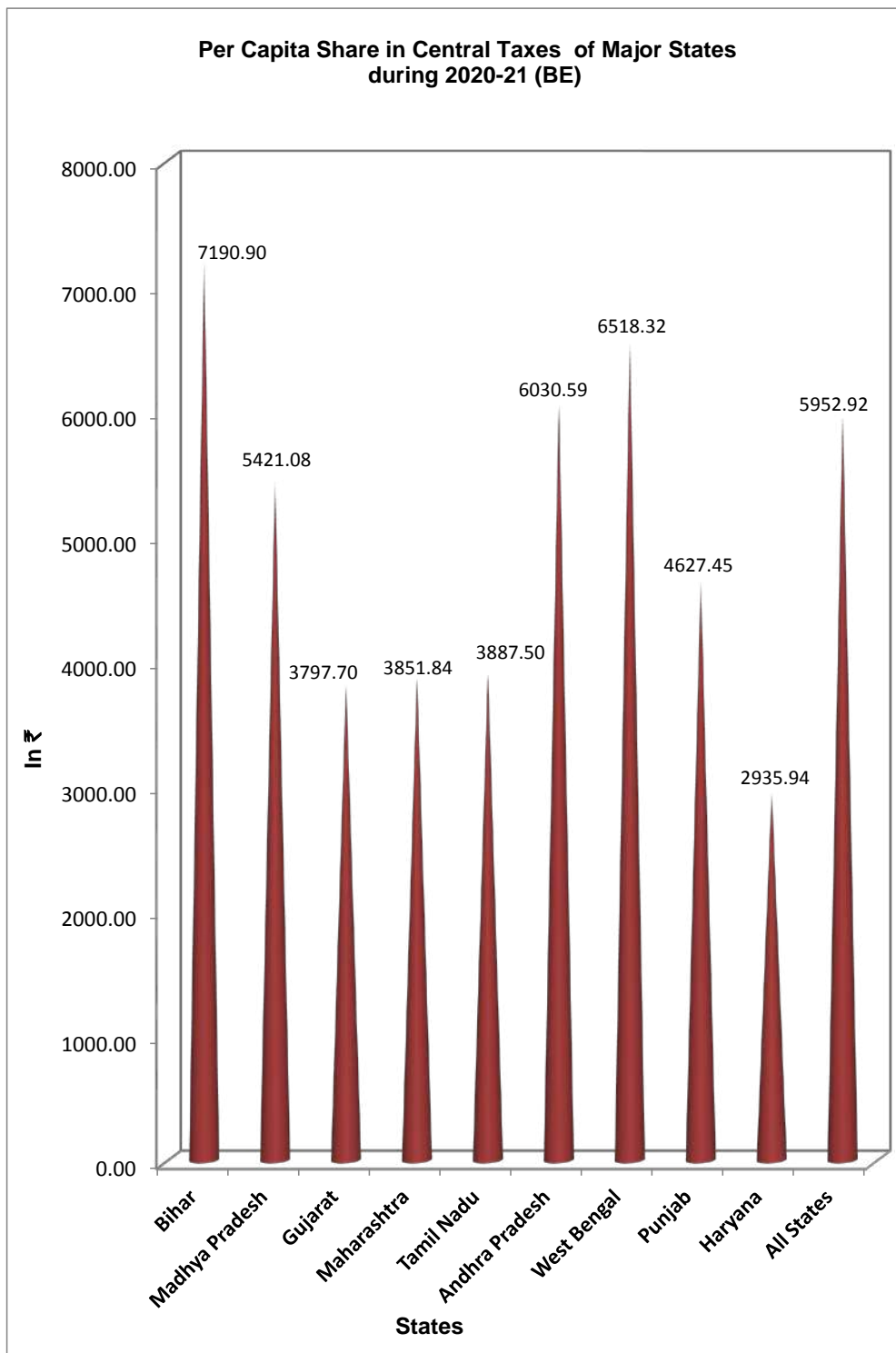
(in ₹)

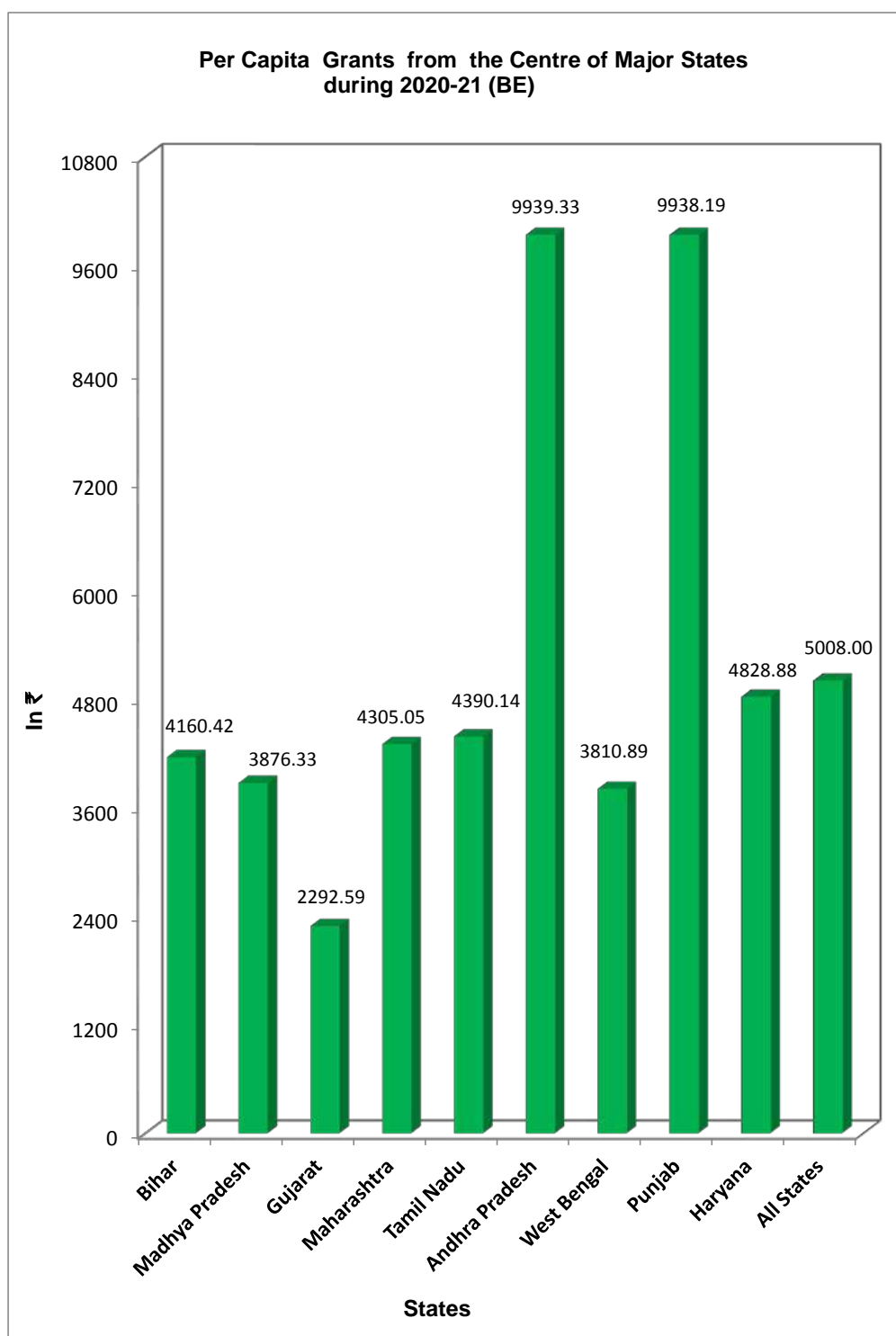
Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	13206.24	1096.46	14302.70	6030.59	9939.33	15969.92	30272.62
2	Bihar	2740.54	413.19	3153.73	7190.90	4160.42	11351.32	14505.05
3	Chhattisgarh	8303.17	2925.40	11228.57	8508.98	6875.56	15384.54	26613.11
4	Goa	38967.47	25573.13	64540.60	20179.60	15820.07	35999.67	100540.27
5	Gujarat	14970.60	2079.77	17050.37	3797.70	2292.59	6090.29	23140.66
6	Haryana	18026.16	5338.48	23364.64	2935.94	4828.88	7764.82	31129.46
7	Jharkhand	5617.29	2977.42	8594.71	6385.08	3989.67	10374.75	18969.46
8	Karnataka	16160.29	1120.81	17281.11	4125.72	4555.62	8681.34	25962.45
9	Kerala	19976.33	4315.68	24292.01	6164.14	3459.79	9623.93	33915.94
10	Madhya Pradesh	5748.06	1043.61	6791.67	5421.08	3876.33	9297.41	16089.09
11	Maharashtra	18020.11	1641.81	19661.92	3851.84	4305.05	8156.89	27818.81
12	Odisha	8159.57	3755.32	11914.89	7723.35	6808.57	14531.91	26446.81
13	Punjab	11823.25	2655.44	14478.69	4627.45	9938.19	14565.63	29044.33
14	Rajasthan	9664.94	2458.69	12123.63	5882.83	3750.68	9633.51	21757.14
15	Tamil Nadu	15802.40	1881.52	17683.92	3887.50	4390.14	8277.64	25961.56
16	Telangana	22566.14	8095.24	30661.38	4425.02	2784.49	7209.51	37870.88
17	Uttar Pradesh	7347.48	1346.82	8694.30	6427.22	3131.95	9559.17	18253.47
18	West Bengal	7010.59	422.38	7432.97	6518.32	3810.89	10329.21	17762.18
	<b>Sub Total-I</b>	<b>10817.76</b>	<b>1918.55</b>	<b>12736.32</b>	<b>5629.20</b>	<b>4357.90</b>	<b>9987.10</b>	<b>22723.42</b>
<b>Special Category</b>								
19	Arunachal Pradesh	7741.18	3529.41	11270.59	81185.82	28688.24	109874.06	121144.65
20	Assam	6465.11	2034.48	8499.59	7458.37	9649.50	17107.88	25607.47
21	Himachal Pradesh	12120.35	3213.96	15334.31	8354.13	27563.39	35917.52	51251.83
22	Manipur	3396.54	658.00	4054.54	14436.97	27875.56	42312.54	46367.08
23	Meghalaya	6424.27	1865.65	8289.92	16213.46	16990.11	33203.57	41493.49
24	Mizoram	5089.92	4485.15	9575.08	30522.77	35171.08	65693.85	75268.92
25	Nagaland	8426.08	2268.58	10694.67	37444.75	73926.25	111371.00	122065.67
26	Sikkim	20698.50	11844.33	32542.83	50710.33	49634.33	100344.67	132887.50
27	Tripura	6092.52	719.05	6811.57	12952.71	20738.55	33691.26	40502.83
28	Uttarakhand	11661.65	2999.51	14661.16	7336.74	13967.64	21304.37	35965.53
	<b>Sub Total-II</b>	<b>7876.32</b>	<b>2321.53</b>	<b>10197.84</b>	<b>11709.41</b>	<b>16568.60</b>	<b>28278.01</b>	<b>38475.85</b>
	<b>All States</b>	<b>10661.16</b>	<b>1940.01</b>	<b>12601.17</b>	<b>5952.92</b>	<b>5008.00</b>	<b>10960.91</b>	<b>23562.08</b>

**Per Capita State's Own Tax Revenue of Major States  
during 2020-21 (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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) have been examined in the following paragraphs:-

### **2.5.1 Per Capita Total Receipts during 2018-19 (Accounts)**

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

The review of per capita total receipts shows that the per capita total receipts during 2018-19 (Accounts) were maximum in Goa (₹ 88305.33) followed by Kerala (₹ 35523.62), Telangana (₹ 34431.59), Haryana (₹ 33055.95) and Karnataka (₹ 30095.62) amongst the States of non-special category. Bihar with ₹ 12093.98 was at the minimum level.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were ₹ 19559.07, ₹ 46595.85 and ₹ 33828 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 113606.75 ₹ 31887.56, ₹ 33607.74, ₹ 72419.85, ₹ 89434.36, ₹ 109407.33 and ₹ 32612.68 respectively.

The per capita total receipts (revenue and capital) of States during 2018-19 (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 2019-20 (RE)**

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

In the non-special category States, the per capita total receipts during 2019-20 (RE) were maximum in Goa (₹ 117010.27) followed by Haryana (₹ 37833.33), Kerala (₹ 37172.46), Punjab (₹ 35569.52), Telangana (₹ 35436.40) and Maharashtra (₹ 31591.50). Bihar with ₹ 16902.01 was at the bottom.

#### **Special Category States**

The per capita total receipts were ₹ 32600.60, ₹ 58090.22 and ₹ 36383.79 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 102575.41, ₹ 44787.84, ₹ 43849.28, ₹ 92805.92, ₹ 111464.62, ₹ 137548.50 and ₹ 42201.44 respectively.

The per capita total receipts (revenue and capital) of States during 2019-20 (RE) are given in Table 2.5.2. The graphic presentation of per capita total receipts of the major States has also been given.

### **2.5.3 Per Capita Total Receipts during 2020-21 (BE)**

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

The analysis shows that the per capita total receipts during 2020-21 (BE) were estimated as maximum in Goa (₹ 131596.20) followed by Telangana (₹ 46664.87), Kerala (₹ 42682.05), Haryana (₹ 41436.67), Andhra Pradesh (₹ 39411.98) and Punjab (₹ 35273.09). Bihar with ₹ 16145.60 was placed at the bottom.

#### **Special Category States**

In major special category States namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were estimated as ₹ 28304.68, ₹ 60983.11 and ₹ 42392.95 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 125505.76, ₹ 49872.49, ₹ 45709.86, ₹ 79583.15, ₹ 133366.25, ₹ 150321.67 and ₹ 45624.48 respectively.

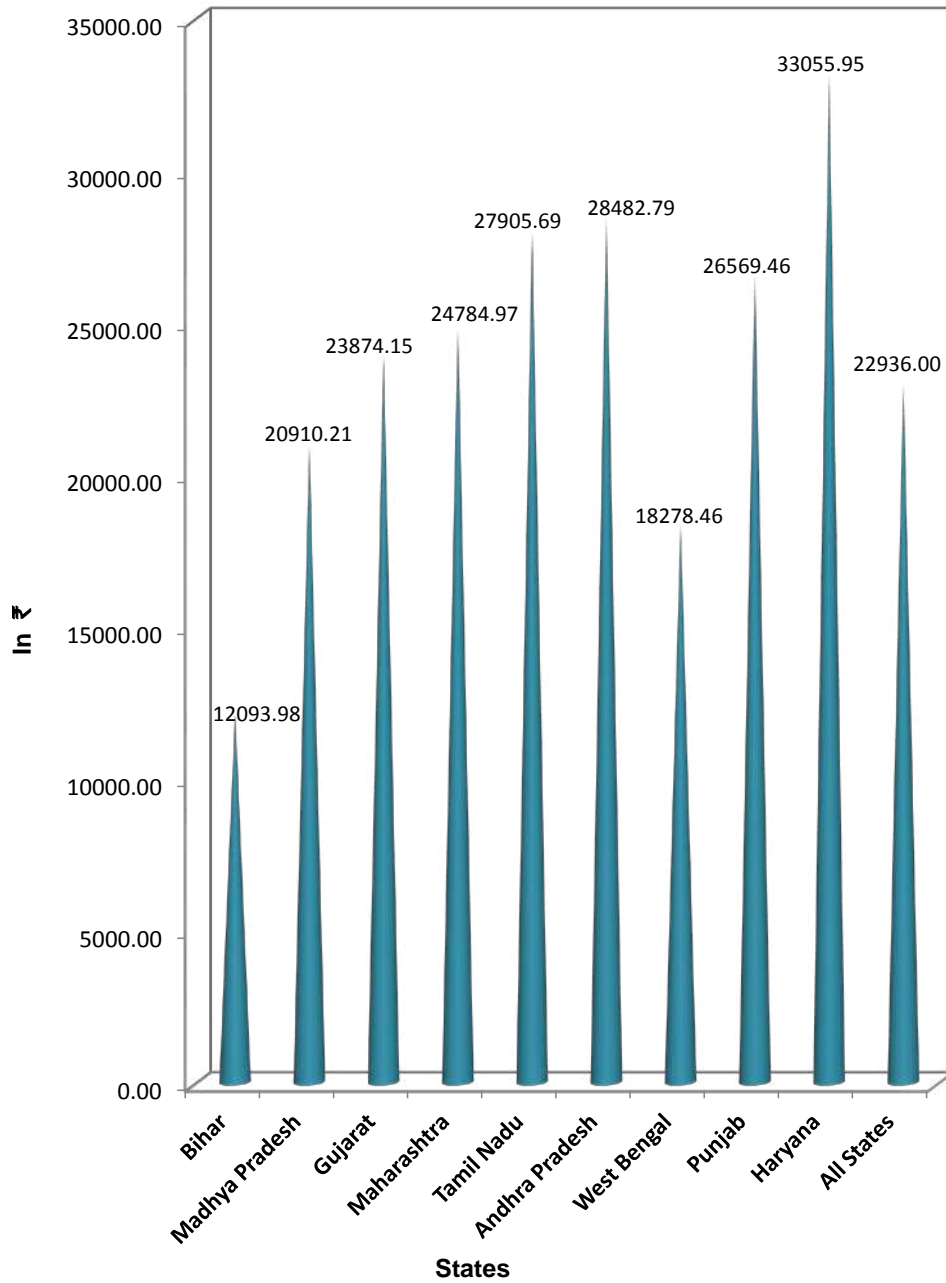
The per capita total receipts (revenue and capital) of States during 2020-21 (BE) are given in Table 2.5.3. The graphic presentation of per capita total receipts of the major States has also been given.

**Table 2.5.1**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2018-19 (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
<b>Non-Special Category</b>					
1	Andhra Pradesh	114670.86	35718.26	150389.12	28482.79
2	Bihar	131793.46	15632.15	147425.61	12093.98
3	Chhattisgarh	65094.92	8460.14	73555.06	24436.90
4	Goa	11437.99	1807.81	13245.80	88305.33
5	Gujarat	136001.55	26581.39	162582.94	23874.15
6	Haryana	65885.13	27332.65	93217.78	33055.95
7	Jharkhand	56151.69	6299.94	62451.63	16348.59
8	Karnataka	164978.66	38467.73	203446.39	30095.62
9	Kerala	92854.47	27215.37	120069.84	35523.62
10	Madhya Pradesh	150391.78	21699.28	172091.06	20910.21
11	Maharashtra	278996.28	24619.60	303615.88	24784.97
12	Odisha	99546.12	10462.68	110008.80	23967.06
13	Punjab	62269.08	16907.91	79176.99	26569.46
14	Rajasthan	137873.02	49651.32	187524.34	24227.95
15	Tamil Nadu	173741.15	54248.31	227989.46	27905.69
16	Telangana	101420.17	27009.67	128429.84	34431.59
17	Uttar Pradesh	329977.52	40516.50	370494.02	16466.40
18	West Bengal	145975.25	34981.48	180956.73	18278.46
	<b>Sub Total-I</b>	<b>2319059.10</b>	<b>467612.19</b>	<b>2786671.29</b>	<b>22417.11</b>
<b>Special Category</b>					
19	Arunachal Pradesh	16195.96	1981.12	18177.08	113606.75
20	Assam	63479.16	4782.00	68261.16	19559.07
21	Himachal Pradesh	30950.31	3530.62	34480.93	46595.85
22	Manipur	10561.71	917.81	11479.52	31887.56
23	Meghalaya	9718.62	2044.09	11762.71	33607.74
24	Mizoram	9039.49	375.09	9414.58	72419.85
25	Nagaland	11437.41	1083.40	12520.81	89434.36
26	Sikkim	5920.36	644.08	6564.44	109407.33
27	Tripura	12030.90	1340.30	13371.20	32612.68
28	Uttarakhand	31216.43	7347.49	38563.92	33828.00
	<b>Sub Total-II</b>	<b>200550.35</b>	<b>24046.00</b>	<b>224596.35</b>	<b>32177.13</b>
	<b>All States</b>	<b>2519609.45</b>	<b>491658.19</b>	<b>3011267.64</b>	<b>22936.00</b>

\* Capital Receipts includes recoveries of Loans, Misc. Capital Receipts & Borrowing & Other Liabilities.

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

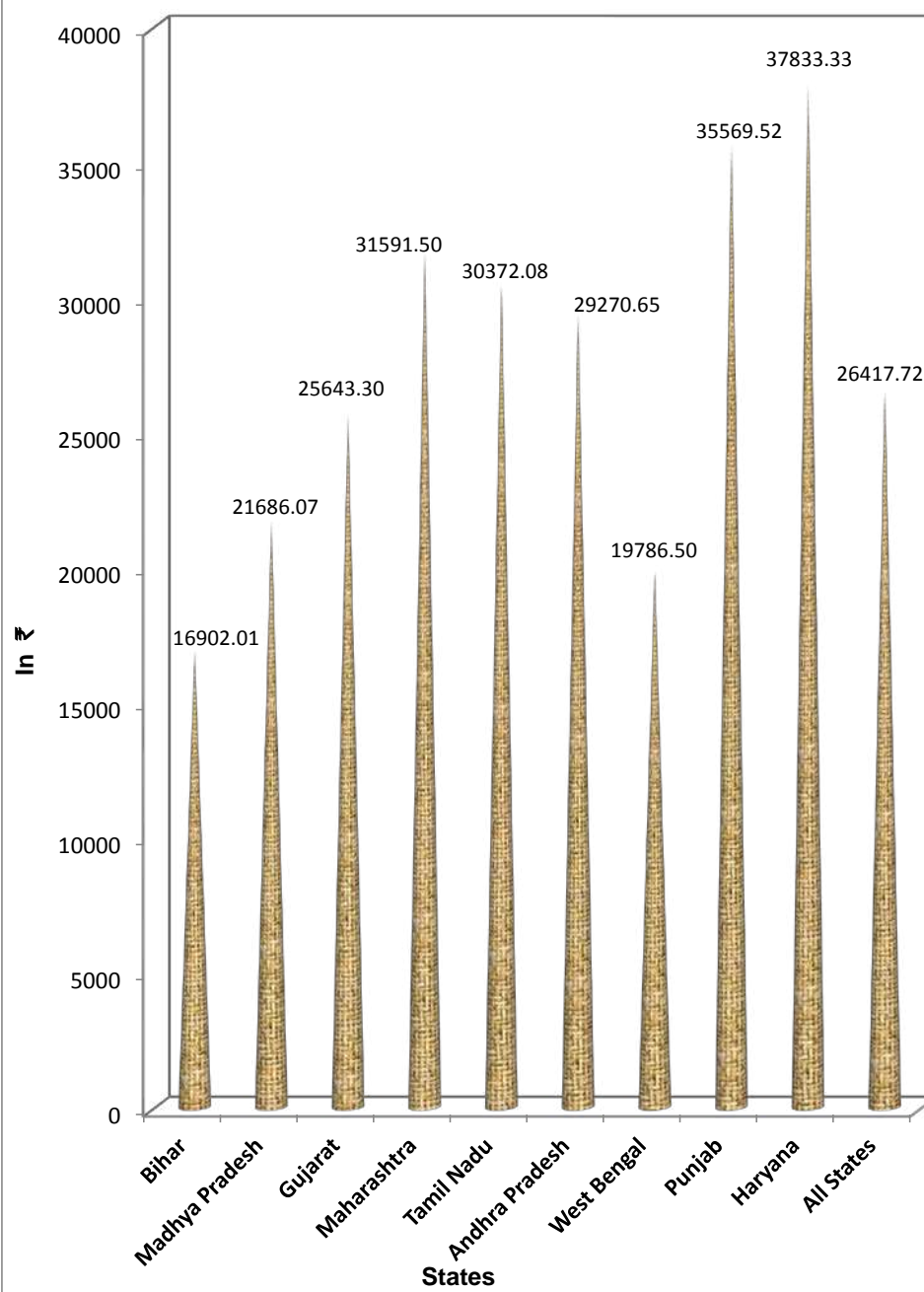


**Table 2.5.2**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2019-20 (RE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	110871.15	44848.69	155719.84	29270.65
2	Bihar	151332.18	58759.83	210092.01	16902.01
3	Chhattisgarh	75696.01	21371.97	97067.98	31515.58
4	Goa	13516.04	4035.50	17551.54	117010.27
5	Gujarat	149827.45	27367.78	177195.23	25643.30
6	Haryana	77580.73	30622.60	108203.33	37833.33
7	Jharkhand	72858.66	7877.60	80736.26	20754.82
8	Karnataka	177255.48	39094.68	216350.16	31583.96
9	Kerala	99042.58	26600.35	125642.93	37172.46
10	Madhya Pradesh	148561.30	32734.26	181295.56	21686.07
11	Maharashtra	309880.56	80906.31	390786.87	31591.50
12	Odisha	111785.25	18607.75	130393.00	28101.94
13	Punjab	73975.08	33089.17	107064.25	35569.52
14	Rajasthan	156715.56	48063.57	204779.13	26086.51
15	Tamil Nadu	191860.88	60531.14	252392.02	30372.08
16	Telangana	110928.32	21958.19	132886.51	35436.40
17	Uttar Pradesh	370265.45	56086.64	426352.09	18683.26
18	West Bengal	163259.00	34606.00	197865.00	19786.50
	<b>Sub Total-I</b>	<b>2565211.68</b>	<b>647162.03</b>	<b>3212373.71</b>	<b>25499.08</b>
<b>Special Category</b>					
19	Arunachal Pradesh	16566.15	871.67	17437.82	102575.41
20	Assam	93026.08	22380.03	115406.11	32600.60
21	Himachal Pradesh	32329.66	10657.1	42986.76	58090.22
22	Manipur	13897.36	2674.14	16571.5	44787.84
23	Meghalaya	14437.96	1347.78	15785.74	43849.28
24	Mizoram	9810.66	2254.11	12064.77	92805.92
25	Nagaland	12041.43	2448.97	14490.4	111464.62
26	Sikkim	7041.08	1211.83	8252.91	137548.50
27	Tripura	13726.09	3576.5	17302.59	42201.44
28	Uttarakhand	35502.61	6702.59	42205.2	36383.79
	<b>Sub Total-II</b>	<b>248379.08</b>	<b>54124.72</b>	<b>302503.80</b>	<b>42786.96</b>
	<b>All States</b>	<b>2813590.76</b>	<b>701286.75</b>	<b>3514877.51</b>	<b>26417.72</b>

\* Capital Receipts includes recoveries of Loans, Misc. Capital Receipts & Borrowing & Other Liabilities.

**Per Capita Total Receipts of Major States  
during 2019-20 (RE)**

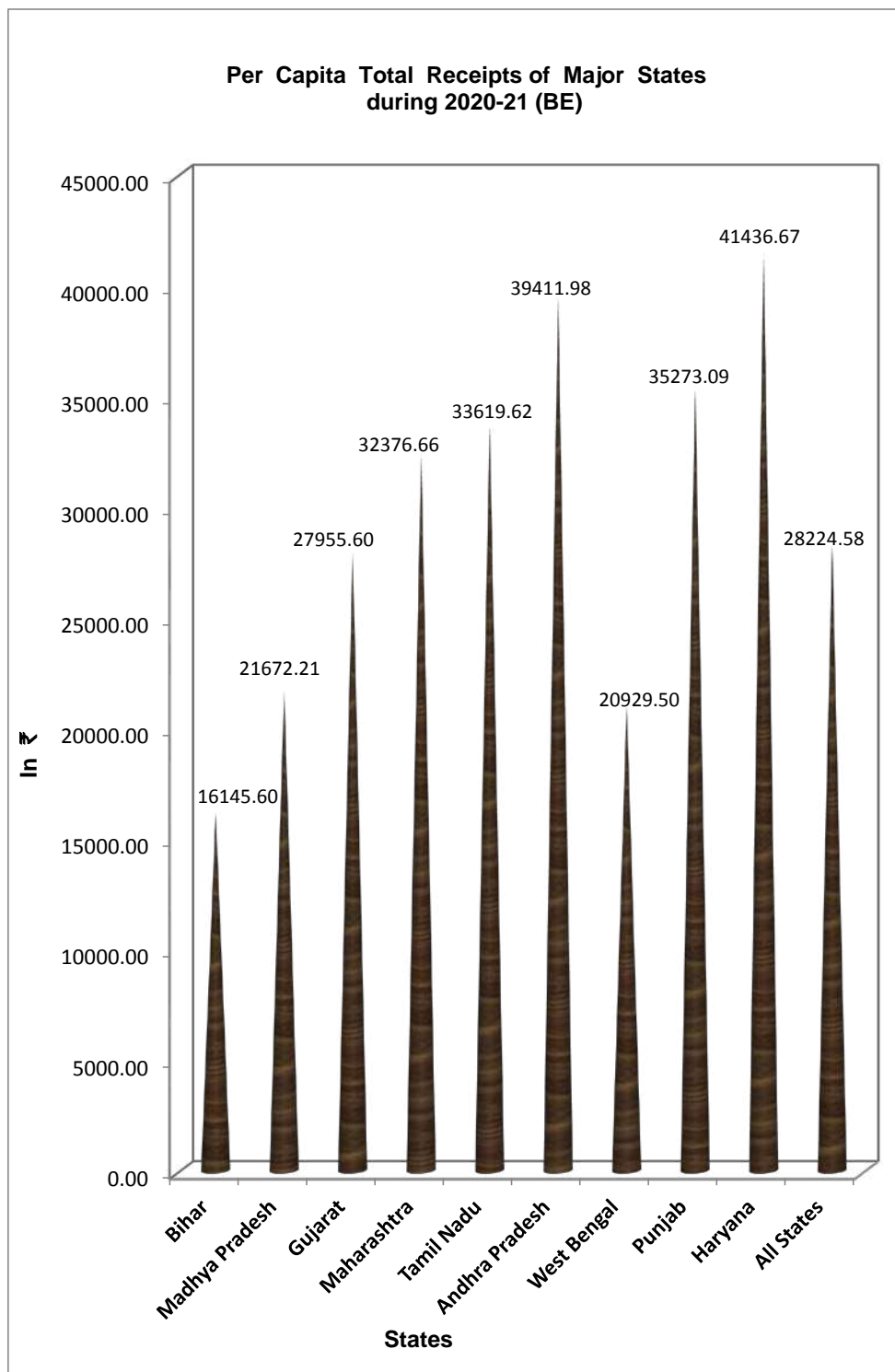




**Table 2.5.3**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2020-21 (BE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	161958.50	48895.58	210854.08	39411.98
2	Bihar	183923.98	20802.22	204726.20	16145.60
3	Chhattisgarh	83831.30	11818.30	95649.60	30364.95
4	Goa	15081.04	4658.39	19739.43	131596.20
5	Gujarat	162447.46	33800.87	196248.33	27955.60
6	Haryana	89964.14	29787.84	119751.98	41436.67
7	Jharkhand	75308.75	8304.29	83613.04	21061.22
8	Karnataka	179919.76	46368.29	226288.05	32653.40
9	Kerala	114635.89	29629.43	144265.32	42682.05
10	Madhya Pradesh	136596.36	47400.70	183997.06	21672.21
11	Maharashtra	347456.88	56927.60	404384.48	32376.66
12	Odisha	124300.00	18128.01	142428.01	30303.83
13	Punjab	88004.31	18873.14	106877.45	35273.09
14	Rajasthan	173404.42	34704.34	208108.76	26111.51
15	Tamil Nadu	219375.14	64710.63	284085.77	33619.62
16	Telangana	143151.94	33241.26	176393.20	46664.87
17	Uttar Pradesh	422567.83	55395.46	477963.29	20646.36
18	West Bengal	179398.00	31990.00	211388.00	20929.50
	<b>Sub Total-I</b>	<b>2901325.70</b>	<b>595436.35</b>	<b>3496762.05</b>	<b>27386.92</b>
<b>Special Category</b>					
19	Arunachal Pradesh	20594.59	741.39	21335.98	125505.76
20	Assam	91930.8	9683	101613.8	28304.68
21	Himachal Pradesh	38438.87	7298.46	45737.33	60983.11
22	Manipur	18083.16	1367.11	19450.27	49872.49
23	Meghalaya	15352.59	1560.06	16912.65	45709.86
24	Mizoram	9784.96	560.85	10345.81	79583.15
25	Nagaland	14647.88	1356.07	16003.95	133366.25
26	Sikkim	7973.25	1046.05	9019.3	150321.67
27	Tripura	17011.19	2151.09	19162.28	45624.48
28	Uttarakhand	42439.33	7584.35	50023.68	42392.95
	<b>Sub Total-II</b>	<b>276256.62</b>	<b>33348.43</b>	<b>309605.05</b>	<b>43120.48</b>
	<b>All States</b>	<b>3177582.32</b>	<b>628784.78</b>	<b>3806367.10</b>	<b>28224.58</b>

\* Capital Receipts includes recoveries of Loans, Misc. Capital Receipts & Borrowing & Other Liabilities.



## **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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) in the following paragraphs:-

##### **3.1.1 Developmental Revenue Expenditure during 2018-19 (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 2018-19 (Accounts) was maximum in Chhattisgarh (74.89 percent) followed by Karnataka (70.74 percent), Odisha (70.22 percent), Bihar (69.02 percent), Andhra Pradesh (68.24 percent), Madhya Pradesh (68.07 percent) and Rajasthan (67.40 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (45.86 percent) succeeded by Punjab (48.02 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 48598.13) followed by Haryana (₹ 17292.47), Karnataka (₹ 17192.23), Telangana (₹ 16857.54), Andhra Pradesh (₹ 16617.12) and Kerala (₹ 14967.62). The per capita developmental revenue expenditure was minimum in Uttar Pradesh with ₹ 7047.57.

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

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 62.51 percent, 61.10 percent and 53.46 percent respectively. In small States, it ranged from about 53 percent to 69 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh and Uttarakhand was estimated as ₹ 10190.96, ₹ 24297.93 and ₹ 15098.10 respectively.

In small States, it was maximum in Arunachal Pradesh (₹ 53788.44) and minimum in Manipur (₹ 14427.75).

The State-wise pattern of revenue expenditure during 2018-19 (Accounts) is given in Table 3.1.1.

### **3.1.2 Developmental Revenue Expenditure during 2019-20 (RE)**

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

The developmental revenue expenditure as percentage to total revenue expenditure during 2019-20 (RE) was maximum in Chhattisgarh (76.55 percent) followed by Bihar (71.93 percent), Odisha (71.05 percent), Jharkhand (71.03 percent), Telangana (70.25 percent) and Madhya Pradesh (68.80 percent) in the non-special category States. It was 63.25 percent in Haryana. It was minimum in Kerala (41.69 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 60034.60) followed by Chhattisgarh (₹ 21156.11), Telangana (₹ 20760.87), Haryana (₹ 20401.24) and Andhra Pradesh (₹ 17583.13). It was minimum in Uttar Pradesh (₹ 8365.26). Bihar (₹ 9828.65) was at second position from the bottom.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 68.05 percent, 60.23 percent and 50.88 percent respectively. In small States, it ranged from about 56 percent to 69 percent. The per capita developmental revenue expenditure was ₹ 17725.80, ₹ 29574.24 and ₹ 15564.41 in Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it was maximum in Sikkim (₹ 71260.17) and minimum in Manipur (₹ 22147.70).

The State-wise pattern of revenue expenditure during 2019-20 (RE) is given in Table 3.1.2.

### **3.1.3 Developmental Revenue Expenditure during 2020-21 (BE)**

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

The review of developmental revenue expenditure during 2020-21 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (75.64 percent) followed by Andhra Pradesh (74.52 percent), Chhattisgarh (73.44 percent), Jharkhand (70.98 percent), Goa (68.47 percent) and Bihar (68.46 percent) amongst the States of non-special category. It was 64.66 percent in Haryana. It was minimum in Punjab (46.28 percent). The per capita developmental revenue expenditure was estimated as maximum in Goa (₹ 67228.40) followed by Telangana

(₹ 27749.91), Andhra Pradesh (₹ 25127.12), Haryana (₹ 23567.51), Chhattisgarh (₹ 18977.75) and Kerala (₹ 17859.93). Bihar (₹ 8895.18) and Uttar Pradesh (₹ 9067.00) 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 and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 61.64 percent, 60.28 percent and 54.86 percent respectively. In small States, it ranged from about 57 percent to 70 percent. The per capita developmental revenue expenditure was estimated to be ₹ 14212.21, ₹ 31445.73 and ₹ 19707.40 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was estimated to be maximum in Sikkim (₹ 75357.33) and minimum in Tripura (₹ 24509.81).

The State-wise pattern of revenue expenditure during 2020-21 (BE) is given in Table 3.1.3.

**Table 3.1.1**

**Pattern of Revenue Expenditure of States during 2018-19 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	87738.37	40789.95	41.13	128569.45	68.24	16617.12
2	Bihar	86201.88	38691.01	3.91	124896.80	69.02	7071.52
3	Chhattisgarh	48235.73	15280.29	895.15	64411.17	74.89	16025.16
4	Goa	7289.72	3793.13	0.00	11082.85	65.77	48598.13
5	Gujarat	84860.97	47563.79	364.82	132789.58	63.91	12461.23
6	Haryana	48764.77	28168.97	221.80	77155.54	63.20	17292.47
7	Jharkhand	32828.66	17426.78	0.00	50255.44	65.32	8593.89
8	Karnataka	116219.49	42655.05	5425.31	164299.85	70.74	17192.23
9	Kerala	50590.54	50827.13	8898.72	110316.39	45.86	14967.62
10	Madhya Pradesh	96364.98	37540.57	7671.66	141577.21	68.07	11708.99
11	Maharashtra	162149.95	84764.50	20107.21	267021.66	60.73	13236.73
12	Odisha	59940.13	24053.26	1363.02	85356.41	70.22	13058.85
13	Punjab	36208.54	36930.51	2264.66	75403.71	48.02	12150.52
14	Rajasthan	112409.04	54364.06	0.08	166773.18	67.40	14523.13
15	Tamil Nadu	109871.28	72449.77	14879.55	197200.60	55.72	13448.14
16	Telangana	62878.63	34199.18	5.27	97083.08	64.77	16857.54
17	Uttar Pradesh	158570.32	131057.25	12100.39	301727.96	52.55	7047.57
18	West Bengal	99019.78	56865.40	488.73	156373.91	63.32	10002.00
	<b>Sub Total-I</b>	<b>1460142.78</b>	<b>817420.60</b>	<b>74731.41</b>	<b>2352294.79</b>	<b>62.07</b>	<b>11745.98</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8606.15	3823.32	0.00	12429.47	69.24	53788.44
20	Assam	35566.46	21058.64	273.89	56898.99	62.51	10190.96
21	Himachal Pradesh	17980.47	11438.76	9.39	29428.62	61.10	24297.93
22	Manipur	5193.99	3981.30	573.43	9748.72	53.28	14427.75
23	Meghalaya	6720.06	3535.88	0.00	10255.94	65.52	19200.17
24	Mizoram	4810.37	2695.22	0.00	7505.59	64.09	37002.85
25	Nagaland	5901.87	5018.11	0.00	10919.98	54.05	42156.21
26	Sikkim	3199.94	1960.24	66.40	5226.58	61.22	53332.33
27	Tripura	6541.72	5113.54	233.94	11889.20	55.02	15955.41
28	Uttarakhand	17211.83	13524.87	1459.32	32196.02	53.46	15098.10
	<b>Sub Total-II</b>	<b>111732.86</b>	<b>72149.88</b>	<b>2616.37</b>	<b>186499.11</b>	<b>59.91</b>	<b>16007.57</b>
	<b>All States</b>	<b>1571875.64</b>	<b>889570.48</b>	<b>77347.78</b>	<b>2538793.90</b>	<b>61.91</b>	<b>11972.55</b>

**Table 3.1.2**  
**Pattern of Revenue Expenditure of States during 2019-20 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	93542.23	43959.97	15.87	137518.07	68.02	17583.13
2	Bihar	122170.18	47669.92	6.04	169846.14	71.93	9828.65
3	Chhattisgarh	65160.81	18844.17	1120.32	85125.30	76.55	21156.11
4	Goa	9005.19	4240.73	0.00	13245.92	67.98	60034.60
5	Gujarat	98146.06	50104.62	434.87	148685.55	66.01	14203.48
6	Haryana	58347.54	33908.56	0.00	92256.10	63.25	20401.24
7	Jharkhand	47105.94	19207.53	3.62	66317.09	71.03	12109.50
8	Karnataka	119299.60	50937.26	6733.52	176970.38	67.41	17416.00
9	Kerala	48572.75	59535.11	8408.99	116516.85	41.69	14370.64
10	Madhya Pradesh	104059.99	41259.97	5939.10	151259.06	68.80	12447.37
11	Maharashtra	217390.18	102403.55	21530.15	341323.88	63.69	17573.98
12	Odisha	75031.24	29138.94	1440.55	105610.73	71.05	16170.53
13	Punjab	40633.13	39449.00	6519.95	86602.08	46.92	13499.38
14	Rajasthan	126809.10	57947.39	0.11	184756.60	68.64	16154.03
15	Tamil Nadu	119477.64	79181.96	18272.91	216932.51	55.08	14377.57
16	Telangana	77853.27	32961.40	10.10	110824.77	70.25	20760.87
17	Uttar Pradesh	190895.25	138588.01	14500.02	343983.28	55.50	8365.26
18	West Bengal	104582.00	64336.00	512.00	169430.00	61.73	10458.20
	<b>Sub Total-I</b>	<b>1718082.10</b>	<b>913674.09</b>	<b>85448.12</b>	<b>2717204.31</b>	<b>63.23</b>	<b>13637.74</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8929.23	4042.98	0.00	12972.21	68.83	52524.88
20	Assam	62749.34	28427.71	1036.71	92213.76	68.05	17725.80
21	Himachal Pradesh	21884.94	14441.41	10.28	36336.63	60.23	29574.24
22	Manipur	8194.65	4845.54	571.34	13611.53	60.20	22147.70
23	Meghalaya	9475.74	4223.74	0.00	13699.48	69.17	26321.50
24	Mizoram	6908.28	3497.11	0.00	10405.39	66.39	53140.62
25	Nagaland	7029.44	5585.86	0.00	12615.30	55.72	54072.62
26	Sikkim	4275.61	2587.15	98.52	6961.28	61.42	71260.17
27	Tripura	9553.11	5997.70	268.00	15818.81	60.39	23300.27
28	Uttarakhand	18054.72	15026.50	2400.49	35481.71	50.88	15564.41
	<b>Sub Total-II</b>	<b>157055.06</b>	<b>88675.70</b>	<b>4385.34</b>	<b>250116.10</b>	<b>62.79</b>	<b>22214.29</b>
	<b>All States</b>	<b>1875137.16</b>	<b>1002349.79</b>	<b>89833.46</b>	<b>2967320.41</b>	<b>63.19</b>	<b>14093.48</b>

**Table 3.1.3**  
**Pattern of Revenue Expenditure of States during 2020-21 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	134430.09	45927.55	35.00	180392.64	74.52	25127.12
2	Bihar	112790.86	51954.30	6.04	164751.20	68.46	8895.18
3	Chhattisgarh	59779.91	20499.72	1120.31	81399.94	73.44	18977.75
4	Goa	10084.26	4643.16	0.00	14727.42	68.47	67228.40
5	Gujarat	101115.64	60094.27	448.16	161658.07	62.55	14403.94
6	Haryana	68110.09	37228.00	0.00	105338.09	64.66	23567.51
7	Jharkhand	52036.51	21279.28	0.15	73315.94	70.98	13107.43
8	Karnataka	113582.94	59602.59	6590.92	179776.45	63.18	16390.03
9	Kerala	60366.58	59712.41	9758.38	129837.37	46.49	17859.93
10	Madhya Pradesh	98722.36	50438.03	4949.98	154110.37	64.06	11628.08
11	Maharashtra	221448.01	111843.98	23675.59	356967.58	62.04	17730.02
12	Odisha	78322.82	35043.26	1424.78	114790.86	68.23	16664.43
13	Punjab	44295.74	47083.30	4337.01	95716.05	46.28	14619.06
14	Rajasthan	123728.10	62021.78	0.15	185750.03	66.61	15524.23
15	Tamil Nadu	131112.86	90712.55	19167.37	240992.78	54.41	15516.31
16	Telangana	104894.65	33765.07	10.10	138669.82	75.64	27749.91
17	Uttar Pradesh	209900.98	169715.96	15500.02	395116.96	53.12	9067.00
18	West Bengal	110112.00	68740.00	546.00	179398.00	61.38	10902.18
	<b>Sub Total-I</b>	<b>1834834.40</b>	<b>1030305.21</b>	<b>87569.96</b>	<b>2952709.57</b>	<b>62.14</b>	<b>14370.57</b>
<b>Special Category</b>							
19	Arunachal Pradesh	9471.42	4742.48	0.00	14213.90	66.63	55714.24
20	Assam	51021.84	31215.57	539.56	82776.97	61.64	14212.21
21	Himachal Pradesh	23584.30	15527.92	10.63	39122.85	60.28	31445.73
22	Manipur	9929.16	5567.58	594.34	16091.08	61.71	25459.38
23	Meghalaya	10169.48	4258.10	0.00	14427.58	70.49	27485.08
24	Mizoram	5923.77	3098.08	0.00	9021.85	65.66	45567.46
25	Nagaland	7730.07	5893.47	0.00	13623.54	56.74	64417.25
26	Sikkim	4521.44	2710.40	111.75	7343.59	61.57	75357.33
27	Tripura	10294.12	6689.99	268.00	17252.11	59.67	24509.81
28	Uttarakhand	23254.73	16831.16	2303.78	42389.67	54.86	19707.40
	<b>Sub Total-II</b>	<b>155900.33</b>	<b>96534.75</b>	<b>3828.06</b>	<b>256263.14</b>	<b>60.84</b>	<b>21713.14</b>
	<b>All States</b>	<b>1990734.73</b>	<b>1126839.96</b>	<b>91398.02</b>	<b>3208972.71</b>	<b>62.04</b>	<b>14761.49</b>



### **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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) in the following paragraphs:-

#### **3.2.1 Developmental Capital Expenditure during 2018- 19 (Accounts)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2018-19 (Accounts) was maximum in Karnataka (97.87 percent) followed by Kerala (97.81 percent), Madhya Pradesh (97.63 percent), Telangana (97.63 percent), Andhra Pradesh (97.60 percent), Chhattisgarh (97.21 percent) and Rajasthan (97.17 percent). It was minimum in Goa (76.14 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 10979.67) followed by Telangana (₹ 8205.01), Karnataka (₹ 5667.55), Haryana (₹ 5423.79), Odisha (₹ 5200.92) and Gujarat (₹ 4240.52). It was minimum in Punjab with ₹ 1197.95.

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

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 95.91 percent, 95.44 percent and 92.87 percent respectively. In the small special category States, it ranged from about 74 percent to 95 percent. The per capita developmental capital expenditure was ₹ 3122.38, ₹ 6516.27 and ₹ 5187.45 in the major States namely Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it ranged from ₹ 3376.46 in Tripura to ₹ 29252.63 in Arunachal Pradesh.

The State-wise pattern of capital expenditure during 2018-19 (Accounts) is given in Table 3.2.1.

#### **3.2.2 Developmental Capital Expenditure during 2019-20 (RE)**

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

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2019-20 (RE) was maximum in Telangana (99.03 percent) followed by Punjab (98.47 percent), Kerala (98.00 percent) and Karnataka (97.68 percent). It was minimum in Goa (86.21 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 24744.93) followed by Punjab (₹ 6694.25), Telangana (₹ 5825.96), Karnataka (₹ 5615.28), Haryana (₹ 5299.41) and Odisha (₹ 5136.50). The per capita

developmental capital expenditure was minimum in Rajasthan with ₹ 2472.76.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 95.16 percent, 96.06 percent and 91.21 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 84 percent to 96 percent. The per capita developmental capital expenditure was estimated as ₹ 6234.47, ₹ 8632.65 and ₹ 5286.55 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 22017.35) and minimum in Tripura (₹ 3245.20).

The State-wise pattern of capital expenditure during 2019-20 (RE) is given in Table 3.2.2.

### **3.2.3 Developmental Capital Expenditure during 2020-21 (BE)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2020-21 (BE) was estimated to be maximum in Kerala (98.08 percent) followed by Telangana (97.84 percent), Karnataka (97.80 percent), Rajasthan (97.04 percent) and Gujarat (96.38 percent). It was minimum in Goa (84.75 percent). It was 93.99 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 28319.07) followed by Telangana (₹ 9763.93), Karnataka (₹ 6563.65), Odisha (₹ 5618.79), Andhra Pradesh (₹ 4969.02) and Tamil Nadu (₹ 4895.92). The per capita developmental capital expenditure was estimated as minimum in Jharkhand with ₹ 2354.13.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 93.48 percent, 96.92 percent and 91.71 percent respectively. In small States, it ranged from about 27 percent to 96 percent. The per capita developmental capital expenditure was estimated as ₹ 4905.08, ₹ 8547.27 and ₹ 5932.94 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 26889.50) and minimum in Mizoram (₹ 2699.69).

The State-wise pattern of capital expenditure during 2020-21 (BE) is given in Table 3.2.3.

**Table 3.2.1**  
**Pattern of Capital Expenditure of States during 2018-19 (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
<b>Non-Special Category</b>						
1	Andhra Pradesh	21296.47	523.19	21819.66	97.60	4033.42
2	Bihar	19214.56	3314.26	22528.82	85.29	1576.26
3	Chhattisgarh	8888.37	255.52	9143.89	97.21	2952.95
4	Goa	1646.95	515.99	2162.94	76.14	10979.67
5	Gujarat	28877.92	915.45	29793.37	96.93	4240.52
6	Haryana	15295.08	767.16	16062.24	95.22	5423.79
7	Jharkhand	11400.01	796.17	12196.18	93.47	2984.30
8	Karnataka	38312.66	833.89	39146.55	97.87	5667.55
9	Kerala	9539.83	213.60	9753.43	97.81	2822.43
10	Madhya Pradesh	29791.16	722.69	30513.85	97.63	3619.83
11	Maharashtra	35035.06	1559.18	36594.24	95.74	2860.00
12	Odisha	23872.23	780.17	24652.40	96.84	5200.92
13	Punjab	3569.90	203.40	3773.30	94.61	1197.95
14	Rajasthan	20163.05	588.26	20751.31	97.17	2605.05
15	Tamil Nadu	29824.10	964.77	30788.87	96.87	3650.44
16	Telangana	30604.68	742.10	31346.78	97.63	8205.01
17	Uttar Pradesh	65343.97	3422.08	68766.05	95.02	2904.18
18	West Bengal	23653.96	928.86	24582.82	96.22	2389.29
	<b>Sub Total-I</b>	<b>416329.96</b>	<b>18046.74</b>	<b>434376.70</b>	<b>95.85</b>	<b>3349.13</b>
<b>Special Category</b>						
19	Arunachal Pradesh	4680.42	1067.17	5747.59	81.43	29252.63
20	Assam	10897.12	465.03	11362.15	95.91	3122.38
21	Himachal Pradesh	4822.04	230.27	5052.31	95.44	6516.27
22	Manipur	1618.99	111.79	1730.78	93.54	4497.19
23	Meghalaya	1390.36	116.41	1506.77	92.27	3972.46
24	Mizoram	1803.28	105.71	1908.99	94.46	13871.38
25	Nagaland	1181.17	419.67	1600.84	73.78	8436.93
26	Sikkim	1265.17	72.71	1337.88	94.57	21086.17
27	Tripura	1384.35	97.65	1482.00	93.41	3376.46
28	Uttarakhand	5913.69	454.21	6367.90	92.87	5187.45
	<b>Sub Total-II</b>	<b>34956.59</b>	<b>3140.62</b>	<b>38097.21</b>	<b>91.76</b>	<b>5008.11</b>
	<b>All States</b>	<b>451286.55</b>	<b>21187.36</b>	<b>472473.91</b>	<b>95.52</b>	<b>3437.33</b>

**Table 3.2.2**  
**Pattern of Capital Expenditure of States during 2019-20 (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
<b>Non-Special Category</b>						
1	Andhra Pradesh	14388.16	3813.61	18201.77	79.05	2704.54
2	Bihar	35256.28	4989.59	40245.87	87.60	2836.39
3	Chhattisgarh	11626.07	316.59	11942.66	97.35	3774.70
4	Goa	3711.74	593.88	4305.62	86.21	24744.93
5	Gujarat	27740.53	769.16	28509.69	97.30	4014.55
6	Haryana	15156.31	790.92	15947.23	95.04	5299.41
7	Jharkhand	12691.31	1727.89	14419.20	88.02	3262.55
8	Karnataka	38464.64	915.13	39379.77	97.68	5615.28
9	Kerala	8943.13	182.94	9126.07	98.00	2645.90
10	Madhya Pradesh	29053.42	983.07	30036.49	96.73	3475.29
11	Maharashtra	46855.51	2607.49	49463.00	94.73	3787.83
12	Odisha	23833.36	948.91	24782.27	96.17	5136.50
13	Punjab	20149.70	312.47	20462.17	98.47	6694.25
14	Rajasthan	19411.17	611.34	20022.51	96.95	2472.76
15	Tamil Nadu	33814.30	1645.24	35459.54	95.36	4069.11
16	Telangana	21847.34	214.40	22061.74	99.03	5825.96
17	Uttar Pradesh	76765.61	5603.19	82368.80	93.20	3363.96
18	West Bengal	27069.72	1365.28	28435.00	95.20	2706.97
	<b>Sub Total-I</b>	<b>466778.30</b>	<b>28391.10</b>	<b>495169.40</b>	<b>94.27</b>	<b>3705.18</b>
<b>Special Category</b>						
19	Arunachal Pradesh	3742.95	722.65	4465.60	83.82	22017.35
20	Assam	22070.01	1122.33	23192.34	95.16	6234.47
21	Himachal Pradesh	6388.16	261.97	6650.13	96.06	8632.65
22	Manipur	2843.12	116.85	2959.97	96.05	7684.11
23	Meghalaya	1927.85	158.41	2086.26	92.41	5355.14
24	Mizoram	1544.05	115.33	1659.38	93.05	11877.31
25	Nagaland	1699.12	175.98	1875.10	90.61	13070.15
26	Sikkim	1135.06	156.56	1291.62	87.88	18917.67
27	Tripura	1330.53	153.27	1483.80	89.67	3245.20
28	Uttarakhand	6132.40	591.08	6723.48	91.21	5286.55
	<b>Sub Total-II</b>	<b>48813.25</b>	<b>3574.43</b>	<b>52387.68</b>	<b>93.18</b>	<b>6904.28</b>
	<b>All States</b>	<b>515591.55</b>	<b>31965.53</b>	<b>547557.08</b>	<b>94.16</b>	<b>3875.17</b>

**Table 3.2.3**  
**Pattern of Capital Expenditure of States during 2020-21 (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
<b>Non-Special Category</b>						
1	Andhra Pradesh	26584.26	3877.16	30461.42	87.27	4969.02
2	Bihar	35527.25	4447.79	39975.04	88.87	2801.83
3	Chhattisgarh	13536.52	713.14	14249.66	95.00	4297.31
4	Goa	4247.86	764.11	5011.97	84.75	28319.07
5	Gujarat	33339.33	1250.94	34590.27	96.38	4749.19
6	Haryana	13547.64	866.24	14413.88	93.99	4687.76
7	Jharkhand	9345.91	951.20	10297.11	90.76	2354.13
8	Karnataka	45486.08	1025.53	46511.61	97.80	6563.65
9	Kerala	14150.58	277.35	14427.93	98.08	4186.56
10	Madhya Pradesh	28728.37	1158.32	29886.69	96.12	3383.79
11	Maharashtra	44223.07	3193.85	47416.92	93.26	3540.68
12	Odisha	26408.33	1228.80	27637.13	95.55	5618.79
13	Punjab	10512.65	648.75	11161.40	94.19	3469.52
14	Rajasthan	21696.06	662.67	22358.73	97.04	2722.22
15	Tamil Nadu	41370.51	1722.46	43092.97	96.00	4895.92
16	Telangana	36907.67	815.71	37723.38	97.84	9763.93
17	Uttar Pradesh	78204.21	4642.13	82846.34	94.40	3378.15
18	West Bengal	30560.72	1429.28	31990.00	95.53	3025.81
	<b>Sub Total-I</b>	<b>514377.02</b>	<b>29675.43</b>	<b>544052.45</b>	<b>94.55</b>	<b>4028.64</b>
<b>Special Category</b>						
19	Arunachal Pradesh	3903.43	3218.65	7122.08	54.81	22961.35
20	Assam	17609.23	1227.59	18836.82	93.48	4905.08
21	Himachal Pradesh	6410.45	204.04	6614.49	96.92	8547.27
22	Manipur	3226.99	132.19	3359.18	96.06	8274.33
23	Meghalaya	2270.10	214.96	2485.06	91.35	6135.41
24	Mizoram	350.96	973.00	1323.96	26.51	2699.69
25	Nagaland	1949.55	430.84	2380.39	81.90	16246.25
26	Sikkim	1613.37	62.33	1675.70	96.28	26889.50
27	Tripura	1540.76	369.38	1910.14	80.66	3668.48
28	Uttarakhand	7000.87	633.12	7633.99	91.71	5932.94
	<b>Sub Total-II</b>	<b>45875.71</b>	<b>7466.10</b>	<b>53341.81</b>	<b>86.00</b>	<b>6389.37</b>
	<b>All States</b>	<b>560252.73</b>	<b>37141.53</b>	<b>597394.26</b>	<b>93.78</b>	<b>4154.33</b>

### **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 2018-19 (Accounts), 2019-20 (RE) and 2020-21 (BE) in the following paragraphs:-

#### **3.3.1 Total Developmental Expenditure during 2018-19 (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 2018-19 (Accounts) was maximum in Chhattisgarh (77.66 percent) followed by Odisha (76.19 percent), Karnataka (75.96 percent), Madhya Pradesh (73.31 percent), Telangana (72.79 percent) and Andhra Pradesh (72.50 percent). It was 68.72 percent in Haryana. The percentage was minimum in Kerala (50.08 percent) succeeded by Punjab (50.24 percent) and Uttar Pradesh (60.44 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 59577.80) followed by Telangana (₹ 25062.55), Karnataka (₹ 22859.79), Haryana (₹ 22716.26), Andhra Pradesh (₹ 20650.54) and Chhattisgarh (₹ 18978.11). Bihar (₹ 8647.78), Uttar Pradesh (₹ 9951.75) and Jharkhand (₹ 11578.19) 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 and Uttarakhand, the developmental expenditure as percentage to total expenditure was 68.07 percent, 66.13 percent and 59.97 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 57 percent to 73 percent. The per capita developmental expenditure was ₹ 13313.35, ₹ 30814.20 and ₹ 20285.54 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 83041.06) and minimum in Manipur (₹ 18924.94).

The State-wise pattern of total expenditure during 2018-19 (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 2019-20 (RE)**

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

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2019-20 (RE) was maximum in Chhattisgarh (79.11 percent) followed by Odisha (75.82 percent), Telangana (75.03 percent), Bihar (74.93 percent), Jharkhand (74.06 percent) and Madhya Pradesh (73.42 percent) in the non-special category States. The percentage was minimum in Kerala (45.78 percent) succeeded by Punjab (56.77 percent) and Tamil Nadu (60.74 percent). The per capita total developmental expenditure was maximum in Goa (₹ 84779.53) followed by Telangana (₹ 26586.83), Haryana (₹ 25700.65), Chhattisgarh (₹ 24930.81), Karnataka (₹ 23031.28) and Maharashtra (₹ 21361.82). It was minimum in Uttar Pradesh (₹ 11729.22) succeeded by Bihar (₹ 12665.04) and West Bengal (₹ 13165.17) amongst the States of non-special category.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental expenditure as percentage to total expenditure was 73.50 percent, 65.77 percent and 57.31 percent respectively. In small States, it ranged from about 60 percent to 73 percent. The per capita developmental expenditure was ₹ 23960.27, ₹ 38206.89 and ₹ 20850.97 in major States namely Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 90177.83) and minimum in Tripura (₹ 26545.46).

The State-wise pattern of total expenditure during 2019-20 (RE) is given in Table 3.2.2. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

### **3.3.3 Total Developmental Expenditure during 2020-21 (BE)**

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

The developmental expenditure as percentage to total expenditure during 2020-21 (BE) was estimated to be maximum in Telangana (80.39 percent) followed by Chhattisgarh (76.65 percent), Andhra Pradesh (76.36 percent), Odisha (73.53 percent), Jharkhand (73.41 percent), Goa (72.61 percent) and Bihar (72.45 percent). It was 68.19 percent in Haryana. It was estimated to be minimum in Punjab (51.28 percent) succeeded by Kerala (51.65 percent) and Uttar Pradesh (60.28 percent). The per capita developmental expenditure was estimated to be maximum in Goa (₹ 95547.47) followed by Telangana (₹ 37513.84),

Andhra Pradesh (₹ 30096.14), Haryana (₹ 28255.27), Chhattisgarh (₹ 23275.06), Karnataka (₹ 22953.68) and Odisha (₹ 22283.22). It was estimated to be minimum in Bihar with ₹ 11697.01 whereas it was estimated to be ₹ 12445.15 in Uttar Pradesh and ₹ 13927.99 in West Bengal.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 67.54 percent, 65.58 percent and 60.48 percent respectively. In small States, it ranged from about 60 percent to 74 percent. The per capita developmental expenditure was estimated as ₹ 19117.29, ₹ 39993.00 and ₹ 25640.34 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Sikkim (₹ 102246.83) and minimum in Tripura (₹ 28178.29).

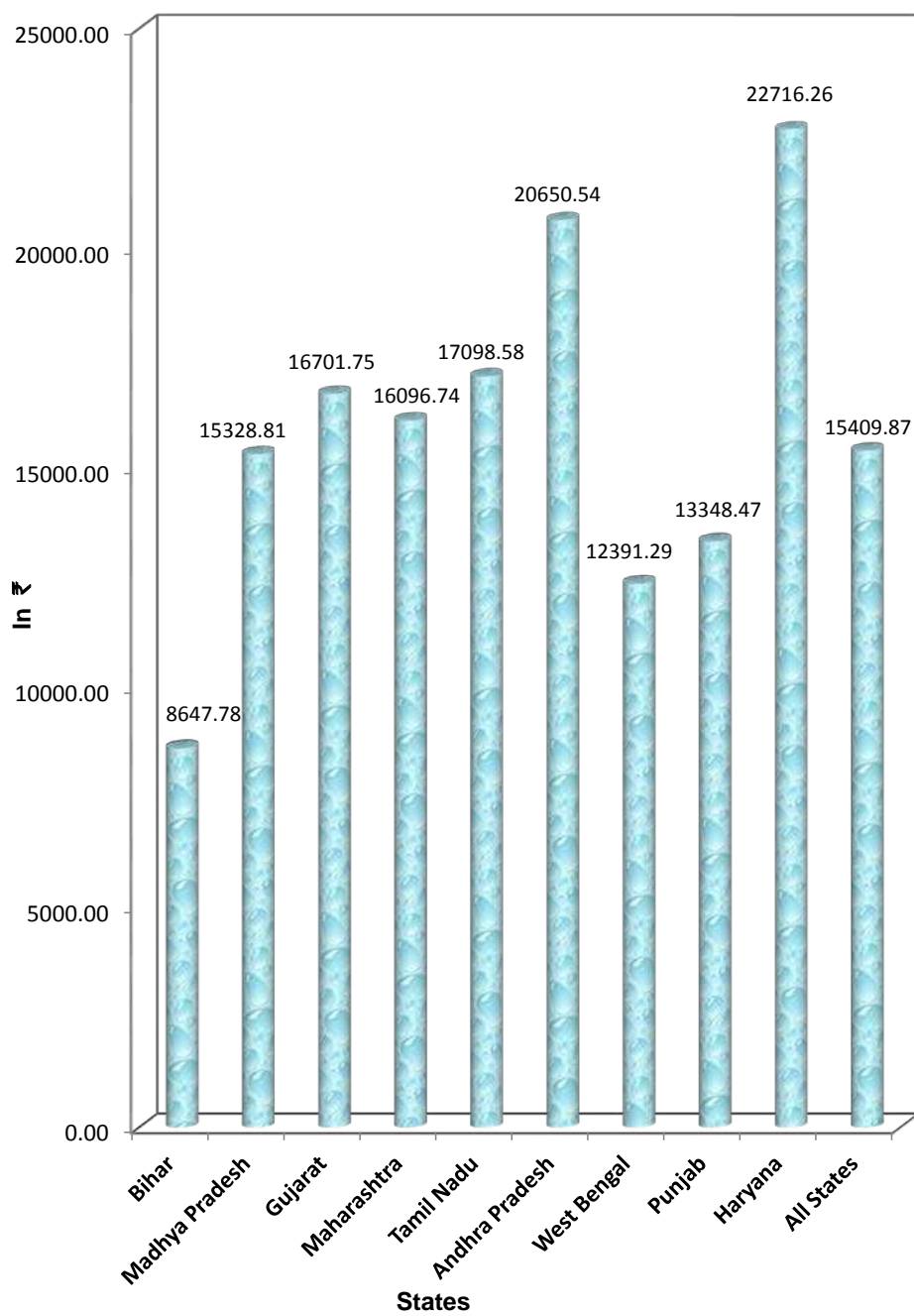
The State-wise pattern of total expenditure during 2020-21 (BE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.



**Table 3.3.1**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2018-19 (Accounts)**

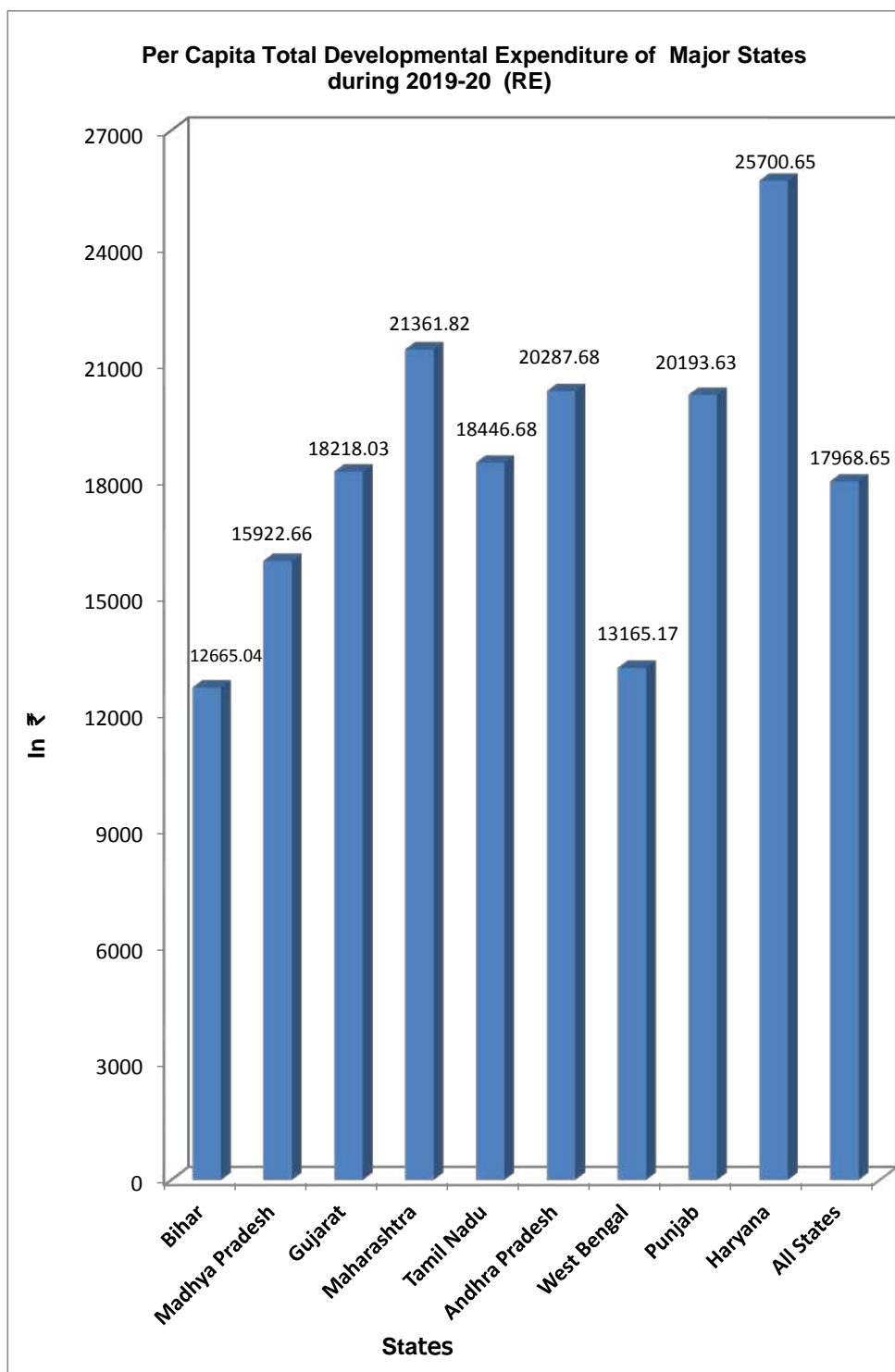
Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	109034.84	41313.14	41.13	150389.11	72.50	20650.54
2	Bihar	105416.44	42005.27	3.91	147425.62	71.50	8647.78
3	Chhattisgarh	57124.10	15535.81	895.15	73555.06	77.66	18978.11
4	Goa	8936.67	4309.12	0.00	13245.79	67.47	59577.80
5	Gujarat	113738.89	48479.24	364.82	162582.95	69.96	16701.75
6	Haryana	64059.85	28936.13	221.80	93217.78	68.72	22716.26
7	Jharkhand	44228.67	18222.95	0.00	62451.62	70.82	11578.19
8	Karnataka	154532.15	43488.94	5425.31	203446.40	75.96	22859.79
9	Kerala	60130.37	51040.73	8898.72	120069.82	50.08	17790.05
10	Madhya Pradesh	126156.14	38263.26	7671.66	172091.06	73.31	15328.81
11	Maharashtra	197185.01	86323.68	20107.21	303615.90	64.95	16096.74
12	Odisha	83812.36	24833.43	1363.02	110008.81	76.19	18259.77
13	Punjab	39778.44	37133.91	2264.66	79177.01	50.24	13348.47
14	Rajasthan	132572.09	54952.32	0.08	187524.49	70.70	17128.18
15	Tamil Nadu	139695.38	73414.54	14879.55	227989.47	61.27	17098.58
16	Telangana	93483.31	34941.28	5.27	128429.86	72.79	25062.55
17	Uttar Pradesh	223914.29	134479.33	12100.39	370494.01	60.44	9951.75
18	West Bengal	122673.74	57794.26	488.73	180956.73	67.79	12391.29
	<b>Sub Total-I</b>	<b>1876472.74</b>	<b>835467.34</b>	<b>74731.41</b>	<b>2786671.49</b>	<b>67.34</b>	<b>15095.11</b>
<b>Special Category</b>							
19	Arunachal Pradesh	13286.57	4890.49	0.00	18177.06	73.10	83041.06
20	Assam	46463.58	21523.67	273.89	68261.14	68.07	13313.35
21	Himachal Pradesh	22802.51	11669.03	9.39	34480.93	66.13	30814.20
22	Manipur	6812.98	4093.09	573.43	11479.50	59.35	18924.94
23	Meghalaya	8110.42	3652.29	0.00	11762.71	68.95	23172.63
24	Mizoram	6613.65	2800.93	0.00	9414.58	70.25	50874.23
25	Nagaland	7083.04	5437.78	0.00	12520.82	56.57	50593.14
26	Sikkim	4465.11	2032.95	66.40	6564.46	68.02	74418.50
27	Tripura	7926.07	5211.19	233.94	13371.20	59.28	19331.88
28	Uttarakhand	23125.52	13979.08	1459.32	38563.92	59.97	20285.54
	<b>Sub Total-II</b>	<b>146689.45</b>	<b>75290.50</b>	<b>2616.37</b>	<b>224596.32</b>	<b>65.31</b>	<b>21015.68</b>
	<b>All States</b>	<b>2023162.19</b>	<b>910757.84</b>	<b>77347.78</b>	<b>3011267.81</b>	<b>67.19</b>	<b>15409.87</b>

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



**Table 3.3.2**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2019-20 (RE)**

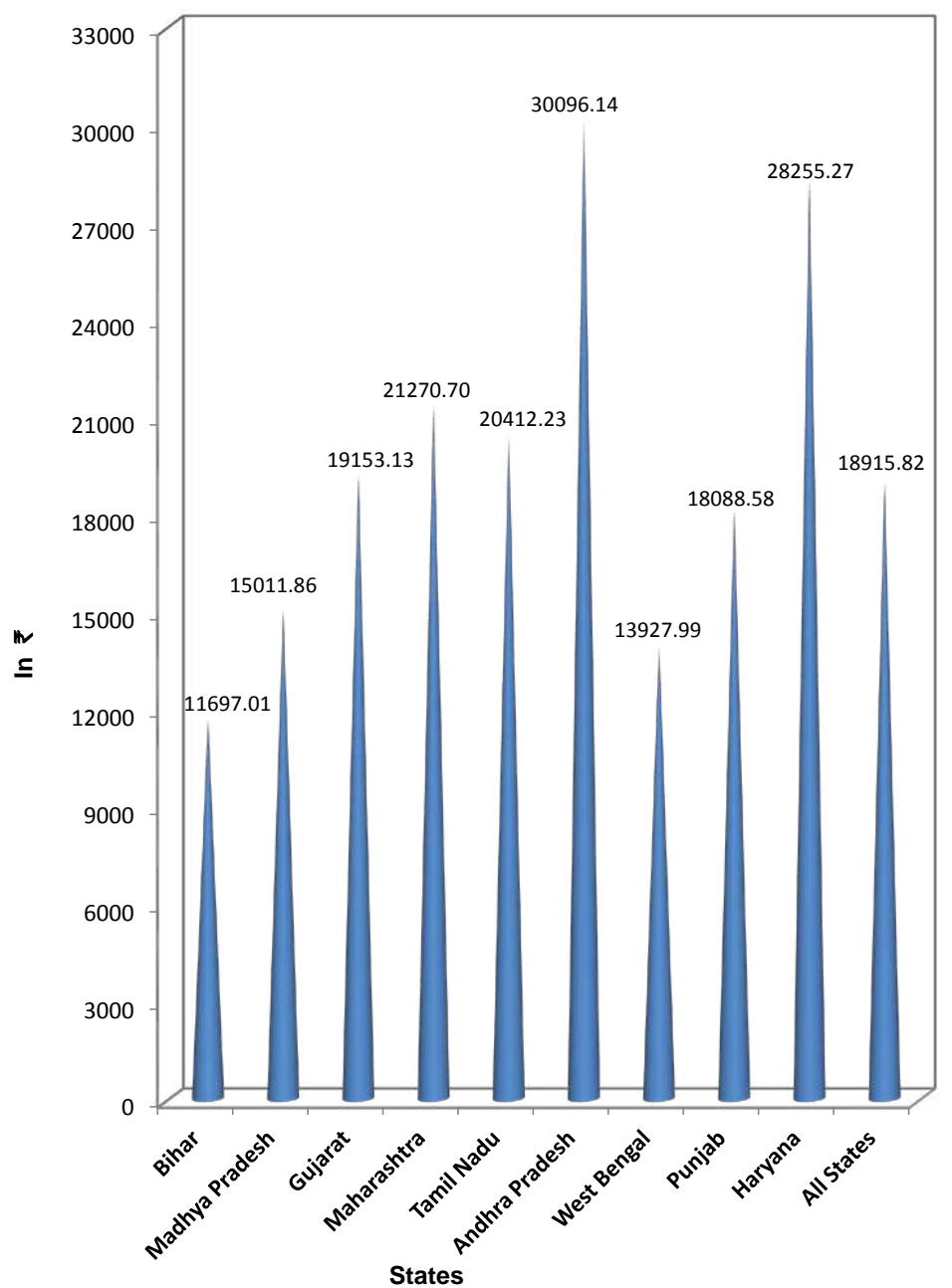
Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	107930.39	47773.58	15.87	155719.84	69.31	20287.67
2	Bihar	157426.46	52659.51	6.04	210092.01	74.93	12665.04
3	Chhattisgarh	76786.88	19160.76	1120.32	97067.96	79.11	24930.81
4	Goa	12716.93	4834.61	0.00	17551.54	72.45	84779.53
5	Gujarat	125886.59	50873.78	434.87	177195.24	71.04	18218.03
6	Haryana	73503.85	34699.48	0.00	108203.33	67.93	25700.65
7	Jharkhand	59797.25	20935.42	3.62	80736.29	74.06	15372.04
8	Karnataka	157764.24	51852.39	6733.52	216350.15	72.92	23031.28
9	Kerala	57515.88	59718.05	8408.99	125642.92	45.78	17016.53
10	Madhya Pradesh	133113.41	42243.04	5939.10	181295.55	73.42	15922.66
11	Maharashtra	264245.69	105011.04	21530.15	390786.88	67.62	21361.82
12	Odisha	98864.60	30087.85	1440.55	130393.00	75.82	21307.03
13	Punjab	60782.83	39761.47	6519.95	107064.25	56.77	20193.63
14	Rajasthan	146220.27	58558.73	0.11	204779.11	71.40	18626.79
15	Tamil Nadu	153291.94	80827.20	18272.91	252392.05	60.74	18446.68
16	Telangana	99700.61	33175.80	10.10	132886.51	75.03	26586.83
17	Uttar Pradesh	267660.86	144191.20	14500.02	426352.08	62.78	11729.22
18	West Bengal	131651.72	65701.28	512.00	197865.00	66.54	13165.17
	<b>Sub Total-I</b>	<b>2184860.40</b>	<b>942065.19</b>	<b>85448.12</b>	<b>3212373.71</b>	<b>68.01</b>	<b>17342.91</b>
<b>Special Category</b>							
19	Arunachal Pradesh	12672.18	4765.63	0.00	17437.81	72.67	74542.24
20	Assam	84819.35	29550.04	1036.71	115406.10	73.50	23960.27
21	Himachal Pradesh	28273.10	14703.38	10.28	42986.76	65.77	38206.89
22	Manipur	11037.77	4962.39	571.34	16571.50	66.61	29831.81
23	Meghalaya	11403.59	4382.15	0.00	15785.74	72.24	31676.64
24	Mizoram	8452.33	3612.44	0.00	12064.77	70.06	65017.92
25	Nagaland	8728.56	5761.84	0.00	14490.40	60.24	67142.77
26	Sikkim	5410.67	2743.71	98.52	8252.90	65.56	90177.83
27	Tripura	10883.64	6150.97	268.00	17302.61	62.90	26545.46
28	Uttarakhand	24187.12	15617.58	2400.49	42205.19	57.31	20850.97
	<b>Sub Total-II</b>	<b>205868.31</b>	<b>92250.13</b>	<b>4385.34</b>	<b>302503.78</b>	<b>68.05</b>	<b>29118.57</b>
	<b>All States</b>	<b>2390728.71</b>	<b>1034315.32</b>	<b>89833.46</b>	<b>3514877.49</b>	<b>68.02</b>	<b>17968.65</b>



**Table 3.3.3**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2020-21 (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
<b>Non-Special Category</b>							
1	Andhra Pradesh	161014.35	49804.71	35.00	210854.06	76.36	30096.14
2	Bihar	148318.11	56402.09	6.04	204726.24	72.45	11697.01
3	Chhattisgarh	73316.43	21212.86	1120.31	95649.60	76.65	23275.06
4	Goa	14332.12	5407.27	0.00	19739.39	72.61	95547.47
5	Gujarat	134454.97	61345.21	448.16	196248.34	68.51	19153.13
6	Haryana	81657.73	38094.24	0.00	119751.97	68.19	28255.27
7	Jharkhand	61382.42	22230.48	0.15	83613.05	73.41	15461.57
8	Karnataka	159069.02	60628.12	6590.92	226288.06	70.29	22953.68
9	Kerala	74517.16	59989.76	9758.38	144265.30	51.65	22046.50
10	Madhya Pradesh	127450.73	51596.35	4949.98	183997.06	69.27	15011.86
11	Maharashtra	265671.08	115037.83	23675.59	404384.50	65.70	21270.70
12	Odisha	104731.15	36272.06	1424.78	142427.99	73.53	22283.22
13	Punjab	54808.39	47732.05	4337.01	106877.45	51.28	18088.58
14	Rajasthan	145424.16	62684.45	0.15	208108.76	69.88	18246.44
15	Tamil Nadu	172483.37	92435.01	19167.37	284085.75	60.72	20412.23
16	Telangana	141802.32	34580.78	10.10	176393.20	80.39	37513.84
17	Uttar Pradesh	288105.19	174358.09	15500.02	477963.30	60.28	12445.15
18	West Bengal	140672.72	70169.28	546.00	211388.00	66.55	13927.99
	<b>Sub Total-I</b>	<b>2349211.42</b>	<b>1059980.64</b>	<b>87569.96</b>	<b>3496762.02</b>	<b>67.18</b>	<b>18399.21</b>
<b>Special Category</b>							
19	Arunachal Pradesh	13374.85	7961.13	0.00	21335.98	62.69	78675.59
20	Assam	68631.07	32443.16	539.56	101613.79	67.54	19117.29
21	Himachal Pradesh	29994.75	15731.96	10.63	45737.34	65.58	39993.00
22	Manipur	13156.15	5699.77	594.34	19450.26	67.64	33733.72
23	Meghalaya	12439.58	4473.06	0.00	16912.64	73.55	33620.49
24	Mizoram	6274.73	4071.08	0.00	10345.81	60.65	48267.15
25	Nagaland	9679.62	6324.31	0.00	16003.93	60.48	80663.50
26	Sikkim	6134.81	2772.73	111.75	9019.29	68.02	102246.83
27	Tripura	11834.88	7059.37	268.00	19162.25	61.76	28178.29
28	Uttarakhand	30255.60	17464.28	2303.78	50023.66	60.48	25640.34
	<b>Sub Total-II</b>	<b>201776.04</b>	<b>104000.85</b>	<b>3828.06</b>	<b>309604.95</b>	<b>65.17</b>	<b>28102.51</b>
	<b>All States</b>	<b>2550987.46</b>	<b>1163981.49</b>	<b>91398.02</b>	<b>3806366.97</b>	<b>67.02</b>	<b>18915.82</b>

**Per Capita Total Developmental Expenditure of Major States during 2020-21 (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. 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (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 48.84 percent, 47.18 percent, 50.61 percent, 48.31 percent, 48.04 percent and 47.61 percent during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE), respectively. The percentage of States' Own Tax Revenue to total revenue receipts in all States was estimated lower throughout the period 2018-19 to 2020-21 (BE) as compared to the same recorded in 2017-18. In Haryana State, it was 65.04 percent, 64.81 percent, 66.73 percent, 64.88 percent, 61.67 percent and 57.91 percent during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (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 46.22 percent, 44.61 percent, 47.98 percent 45.73 percent, 45.03 percent and 44.46 percent during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE), respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE) are given in Table 4.1.

**Table 4.1**

**States' Own Tax Revenue as Percentage to Total Revenue Reciepts  
of States during the years 2015-16 to 2020-21 (BE)**

Sr. No.	State	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	45.02	44.63	49.89	51.17	51.80	43.62
2	Bihar	26.48	22.49	25.30	23.41	22.53	18.89
3	Chhattisgarh	37.06	35.29	36.87	33.63	33.28	31.20
4	Goa	46.48	44.55	45.13	42.59	39.00	38.76
5	Gujarat	64.27	58.67	59.73	59.24	64.91	64.69
6	Haryana	65.04	64.81	66.73	64.88	61.67	57.91
7	Jharkhand	28.25	28.26	27.46	26.27	28.70	29.61
8	Karnataka	63.59	62.27	61.45	59.12	57.40	62.24
9	Kerala	56.49	55.78	58.01	54.95	56.31	58.90
10	Madhya Pradesh	38.11	35.84	37.03	34.66	36.78	35.73
11	Maharashtra	68.42	66.73	70.46	67.51	64.39	64.78
12	Odisha	32.68	30.76	36.47	31.16	30.01	30.85
13	Punjab	64.28	57.82	59.41	51.09	45.61	40.71
14	Rajasthan	42.59	40.70	42.69	42.22	44.89	44.42
15	Tamil Nadu	62.38	61.29	65.95	61.09	62.97	60.87
16	Telangana	52.51	58.45	65.50	64.13	64.30	59.59
17	Uttar Pradesh	35.72	33.47	39.32	37.22	37.05	40.25
18	West Bengal	38.72	38.59	43.96	42.36	40.31	39.47
	<b>Sub Total- I</b>	<b>48.84</b>	<b>47.18</b>	<b>50.61</b>	<b>48.31</b>	<b>48.04</b>	<b>47.61</b>
<b>Special Category</b>							
19	Arunachal Pradesh	5.07	6.02	12.68	7.86	7.58	6.39
20	Assam	23.80	24.54	28.57	25.87	23.49	25.25
21	Himachal Pradesh	28.57	26.80	27.74	24.81	24.76	23.65
22	Manipur	6.67	6.43	11.69	10.88	8.97	7.33
23	Meghalaya	15.00	13.27	20.34	19.44	14.47	15.48
24	Mizoram	5.37	5.97	10.01	8.80	5.85	6.76
25	Nagaland	5.31	5.41	8.87	8.05	7.78	6.90
26	Sikkim	14.98	14.15	17.99	16.01	13.99	15.58
27	Tripura	14.13	14.74	18.46	15.48	16.16	15.04
28	Uttarakhand	44.16	43.78	40.14	39.55	35.06	32.42
	<b>Sub Total- II</b>	<b>21.69</b>	<b>21.32</b>	<b>24.05</b>	<b>22.00</b>	<b>20.55</b>	<b>19.35</b>
	<b>All States</b>	<b>46.22</b>	<b>44.61</b>	<b>47.98</b>	<b>45.73</b>	<b>45.03</b>	<b>44.46</b>



## **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 70.37 percent, 70.85 percent, 67.94 percent, 67.34 percent, 68.01 percent and 67.18 percent during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE), respectively. In Haryana State, it was 75.32 percent, 71.78 percent, 68.67 percent, 68.72 percent, 67.93 percent and 68.19 percent during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE), respectively.

### **Special Category States**

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 66.36 percent, 67.08 percent, 64.24 percent, 65.31 percent, 68.05 percent and 65.17 percent during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE), respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 (RE) and 2020-21 (BE) are given in Table 4.2.

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**  
**of States during the years 2015-16 to 2020-21 (BE)**

Sr. No.	State	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
<b>Non-Special Category</b>							
1	Andhra Pradesh	73.93	74.84	71.27	72.50	69.31	76.36
2	Bihar	70.79	73.20	72.56	71.50	74.93	72.45
3	Chhattisgarh	77.47	77.84	78.17	77.66	79.11	76.65
4	Goa	71.76	70.70	68.98	67.47	72.45	72.61
5	Gujarat	71.57	70.91	70.49	69.96	71.04	68.51
6	Haryana	75.32	71.78	68.67	68.72	67.93	68.19
7	Jharkhand	75.89	76.19	73.17	70.82	74.06	73.41
8	Karnataka	72.58	76.53	76.46	75.96	72.92	70.29
9	Kerala	53.75	54.19	51.92	50.08	45.78	51.65
10	Madhya Pradesh	73.16	76.67	75.47	73.31	73.42	69.27
11	Maharashtra	66.73	67.08	64.59	64.95	67.62	65.70
12	Odisha	78.44	78.40	76.78	76.19	75.82	73.53
13	Punjab	56.49	70.60	45.07	50.24	56.77	51.28
14	Rajasthan	80.92	74.77	73.79	70.70	71.40	69.88
15	Tamil Nadu	64.64	67.59	62.53	61.27	60.74	60.72
16	Telangana	74.92	78.15	72.70	72.79	75.03	80.39
17	Uttar Pradesh	69.39	66.59	60.85	60.44	62.78	60.28
18	West Bengal	64.29	64.80	66.39	67.79	66.54	66.55
	<b>Sub Total- I</b>	<b>70.37</b>	<b>70.85</b>	<b>67.94</b>	<b>67.34</b>	<b>68.01</b>	<b>67.18</b>
<b>Special Category</b>							
19	Arunachal Pradesh	72.36	73.63	71.38	73.10	72.67	62.69
20	Assam	67.20	67.52	64.47	68.07	73.50	67.54
21	Himachal Pradesh	65.30	69.04	64.19	66.13	65.77	65.58
22	Manipur	59.81	59.90	59.73	59.35	66.61	67.64
23	Meghalaya	69.11	73.28	69.32	68.95	72.24	73.55
24	Mizoram	68.97	70.06	73.35	70.25	70.06	60.65
25	Nagaland	56.84	58.64	60.00	56.57	60.24	60.48
26	Sikkim	68.73	65.80	69.32	68.02	65.56	68.02
27	Tripura	69.48	67.84	62.09	59.28	62.90	61.76
28	Uttarakhand	66.09	64.09	58.14	59.97	57.31	60.48
	<b>Sub Total- II</b>	<b>66.36</b>	<b>67.08</b>	<b>64.24</b>	<b>65.31</b>	<b>68.05</b>	<b>65.17</b>
	<b>All States</b>	<b>70.03</b>	<b>70.51</b>	<b>67.60</b>	<b>67.19</b>	<b>68.02</b>	<b>67.02</b>

### **4.3 (a) and 4.3 (b) Ratios of Revenue and Fiscal Deficit to GSDP**

#### **Non-special Category States**

The revenue deficit to GSDP ratio of all non-special category States shows surplus in all non special category States except Andhra Pradesh, Haryana, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the period 2015-16 to 2020-21 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 2.4 percent in 2015-16 which increased to 2.9 percent in 2016-17 but thereafter, the ratio was on decreasing trend recording the figure of 1.7 percent and 1.5 percent in 2017-18 and 2018-19 but in 2019-20 (RE), it was again increased to 1.8 percent and then decreased to 1.6 percent in 2020-21 (BE). The fiscal deficit to GSDP ratio shows deficit of all non-special category States. The fiscal deficit to GSDP ratio in Haryana estimated as lower than the 3.0 percent norm of Fiscal Responsibility and Budget Management (FRBM) Act during the years 2018-19, 2019-20 (RE) and 2020-21 (BE) but the ratio remained higher than the 3.0 percent norm during 2015-16, 2016-17 and 2017-18 largely due to the impact of Ujwal DISCOM Assurance Yojana (UDAY).

#### **Special Category States**

The revenue deficit-GSDP ratio was estimated as surplus 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 2015-16 to 2020-21 (BE). The fiscal deficit-GSDP ratio of all special category States shows deficit excluding one or two exceptions during the period 2015-16 to 2020-21 (BE).

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 2015-16 to 2020-21 (BE)**

(Percent)							
Sr. No.	State	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	1.2	2.5	2.0	1.6	2.7	1.7
2	Bihar	-3.3	-2.6	-3.1	-1.3	3.0	-2.8
3	Chhattisgarh	-0.9	-2.2	-1.2	-0.2	2.9	-0.7
4	Goa	-0.2	-1.1	-0.7	-0.5	-0.3	-0.4
5	Gujarat	-0.2	-0.5	-0.4	-0.2	-0.1	0.0
6	Haryana	2.4	2.9	1.7	1.5	1.8	1.6
7	Jharkhand	-1.8	-0.8	-0.7	-2.0	-2.0	-0.5
8	Karnataka	-0.2	-0.1	-0.3	0.0	0.0	0.0
9	Kerala	1.7	2.4	2.4	2.2	2.0	1.6
10	Madhya Pradesh	-1.1	-0.6	-0.6	-1.1	0.3	1.8
11	Maharashtra	0.3	0.4	-0.1	-0.5	1.1	0.3
12	Odisha	-3.1	-2.4	-3.1	-2.9	-1.2	-1.6
13	Punjab	2.2	1.7	2.0	2.5	2.2	1.2
14	Rajasthan	0.9	2.4	2.2	3.1	2.7	1.1
15	Tamil Nadu	1.0	1.0	1.5	1.4	1.4	1.0
16	Telangana	0.0	-0.2	-0.5	-0.5	0.0	-0.4
17	Uttar Pradesh	-1.3	-1.6	-0.9	-1.7	-1.5	-1.4
18	West Bengal	1.0	1.8	1.0	1.0	0.5	0.0
<b>Special Category</b>							
19	Arunachal Pradesh	-10.7	-12.2	-13.0	-15.3	-12.8	-21.3
20	Assam	-2.4	0.1	0.5	-2.1	-0.2	-2.3
21	Himachal Pradesh	-1.0	-0.7	-0.2	-1.0	2.4	0.4
22	Manipur	-4.7	-4.4	-4.5	-2.9	-0.9	-5.6
23	Meghalaya	-2.7	-2.2	-2.8	1.6	-2.0	-2.3
24	Mizoram	-7.2	-6.8	-9.6	-7.9	2.8	-3.3
25	Nagaland	-2.3	-3.6	-3.5	-1.9	1.9	-3.0
26	Sikkim	-0.8	-4.0	-4.5	-2.4	-0.2	-1.7
27	Tripura	-4.5	-2.3	0.6	-0.3	3.8	0.4
28	Uttarakhand	1.1	0.2	0.9	0.4	0.0	0.0
	<b>All States</b>	<b>0.0</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.7</b>	<b>0.0</b>

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

**Table 4.3 (b)**  
**Fiscal Deficit to GSDP Ratio**  
**of States during the years 2015-16 to 2020-21 (BE)**

							(Percent)
Sr. No.	State	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	3.6	4.4	4.0	4.1	4.2	4.4
2	Bihar	3.2	3.9	3.0	2.6	9.5	2.9
3	Chhattisgarh	2.1	1.6	2.4	2.7	6.4	3.2
4	Goa	2.7	1.5	2.3	2.5	5.0	5.3
5	Gujarat	2.2	1.4	1.6	1.8	1.6	1.8
6	Haryana	6.5	4.7	3.1	3.0	2.8	2.7
7	Jharkhand	5.0	4.3	4.3	2.1	2.4	2.2
8	Karnataka	1.9	2.4	2.3	2.5	2.3	2.6
9	Kerala	3.2	4.2	3.8	3.4	3.0	3.0
10	Madhya Pradesh	2.7	4.3	3.1	2.7	3.6	5.0
11	Maharashtra	1.4	1.8	1.0	0.9	2.7	1.7
12	Odisha	2.1	2.4	2.1	2.1	3.4	3.0
13	Punjab	4.4	12.4	2.6	3.1	3.0	2.9
14	Rajasthan	9.2	6.1	3.0	3.7	3.2	3.0
15	Tamil Nadu	2.8	4.3	2.7	2.9	3.0	2.8
16	Telangana	3.3	5.3	3.5	3.1	2.3	3.0
17	Uttar Pradesh	5.2	4.5	2.0	2.1	2.8	2.7
18	West Bengal	2.3	2.9	2.9	3.1	2.7	2.2
<b>Special Category</b>							
19	Arunachal Pradesh	-0.9	-4.3	1.4	8.0	3.1	2.4
20	Assam	-1.3	2.4	3.2	1.5	6.1	2.4
21	Himachal Pradesh	1.9	4.6	2.8	2.3	6.4	4.0
22	Manipur	1.8	2.6	1.4	3.3	8.5	3.8
23	Meghalaya	2.1	2.5	0.5	6.1	3.6	3.8
24	Mizoram	-2.7	-1.5	1.8	1.8	10.4	2.3
25	Nagaland	3.0	1.4	1.9	4.0	8.0	4.0
26	Sikkim	3.1	-0.4	2.0	2.2	3.7	2.8
27	Tripura	4.8	6.1	4.5	2.7	6.5	3.5
28	Uttarakhand	3.5	2.8	3.7	3.0	2.5	2.6
	<b>All States</b>	<b>3.1</b>	<b>3.5</b>	<b>2.4</b>	<b>2.4</b>	<b>3.2</b>	<b>2.8</b>

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