



GOVERNMENT OF HARYANA

**ANALYSIS
OF
STATE FINANCES
2019-20**

**ISSUED BY:
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2020**

Publication No. 1223

Available on Deptt. website
www.esaharyana.gov.in



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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 2017-18 (Accounts), 2018-19 [Revised Estimates (RE)] and 2019-20 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2019-20" 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 Steno 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 16th January, 2020

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

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

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

The analysis of States' Own Tax Revenue of all 29 States shows that out of the total States' Own Tax Revenue of ₹ 1092269.98 crore received by all States during 2017-18 (Accounts), the maximum collection was made from Sales Tax (35.65 percent) followed by State Goods and Services Tax (SGST) (31.09 percent), State Excise (11.12 percent) and Stamps & Registration fees (9.71 percent). During 2018-19 (RE) and 2019-20 (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 Sales Tax in total State's Own Tax Revenue was maximum in Kerala (51.03 percent) and minimum in West Bengal (22.53 percent) during 2017-18 (Accounts) in the non-special category. During 2018-19 (RE) and 2019-20 (BE), the share of Sales Tax was maximum in Tamil Nadu and minimum in West Bengal. The share of Sales Tax in Haryana was recorded as 37.31 percent, 22.06 percent and

21.26 percent during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively. The share of SGST in total State's Own Tax Revenue was maximum in Bihar during 2017-18(Accounts). But during 2018-19 (RE) and 2019-20 (BE), it was maximum in Jharkhand. The share of SGST in Haryana was recorded as 27.66 percent, 46.88 percent and 44.69 percent during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively. The share of State Excise in total State's Own Tax Revenue was maximum in Karnataka during 2017-18 (Accounts) and 2018-19 (RE) but during 2019-20 (BE), it was maximum in Uttar Pradesh. Bihar and Gujarat with either nil or negligible share of State Excise during the period of three years. It was due to the implementation of prohibition policy in these two States. In Haryana, it was 11.87 percent, 12.60 percent and 13.65 percent during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively. In special category States, the share of Sales Tax in total State's Own Tax Revenue was maximum in Jammu and Kashmir (41.61 percent) and minimum in Arunachal Pradesh (16.32 percent) in 2017-18 (Accounts).

The per capita revenue from Sales Tax in non-special category was recorded as maximum in Goa and minimum in Bihar during 2017-18 (Accounts) and 2019-20 (BE). In 2018-19 (RE) it was maximum in Telangana. In Haryana, it was estimated as ₹ 5594.59, ₹ 4003.55 and ₹ 3811.19 during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively. 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 State Excise was maximum in Goa in 2017-18 (Accounts) and 2019-20 (BE). In 2018-19 (RE) it was maximum in Karnataka. In Haryana, it was estimated as ₹ 1780.00, ₹ 2287.23 and ₹ 2447.55 during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 29 States, about 52 to 56 percent revenue was collected from States' own sources whereas the remaining 44 to 48 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 23 to 28 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 81.27 percent, 78.48 percent and 74.55 percent in total revenues was received from State's own sources during 2017-18 (Accounts), 2018-19 (RE) and 2019-20(BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 36 percent in all special category States except Uttarakhand where half of its total revenue was generated from its own sources 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. Whereas Goa, Telangana and Andhra Pradesh ranked at first position in respect of per capita grants received from the Centre during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively. In Haryana State, the per capita share in Central Taxes was ₹ 2351.41, ₹ 2846.45 and ₹ 3865.58 whereas the per capita share from the Central Grants was ₹ 1858.47, ₹ 3016.79 and ₹ 3452.03 in 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (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 ₹ 31609.38, ₹ 36446.49 and ₹ 39128.97 during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE). In the special category States, it ranged from about 52 percent to 71 percent during the three years. The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Andhra Pradesh, Karnataka and Telangana during 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE), respectively in the non-special category. It was minimum in Goa throughout the period of three years. In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, it ranged from about 87 percent to 96 percent whereas in the small special category States, it varied from about 52 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 the period of three years. In the major special category States, the developmental expenditure as percentage to total expenditure varied from about 58 to 73 percent whereas in small States, it ranged from 58 percent to 77 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 52 percent during the period of last 6 years, i.e. 2014-15 to 2019-20 (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 68 percent to 71 percent for all States of non-special category taken together during the period 2014-15 to 2019-20 (BE). It varied from about 64 percent to 69 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 and Tamil Nadu during the period 2014-15 to 2019-20 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 1.9 percent in 2014-15 which increased to 2.9 percent in 2016-17 but thereafter, the ratio was on decreasing trend recording the figures of 1.7, 1.2 percent and 1.5 percent in 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively. 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 2014-15, 2017-18, 2018-19 (RE) and 2019-20 (BE) but the ratio remained higher than the 3.0 percent norm during 2015-16 and 2016-17 largely due to the impact of Ujwal DISCOM Assurance Yojana (UDAY). Similarly, the fiscal deficit-GSDP ratio in Haryana State crossed the FRBM threshold during the years 2015-16, 2016-17 and 2017-18 due to the same reason of 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 2017-18 (Accounts), 2018-19 [Revised Estimates (RE)] and 2019-20 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances : A Study of Budgets of 2019-20 issued by the Reserve Bank of India. This is the 50th report in the series started from the year 1968-69.

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

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

1.6 Chapter II of the report focuses on evaluating the resources of the States. The resources of the States have been analysed in terms of the revenue receipts including State's Own Tax and Non-Tax revenue, Grants-in-Aid and Share in Central Taxes from the Government of India in all 29 States of 'non-special category States' and 'special category States' during the years 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE). In Chapter III, an attempt has been made to analyse the utilization of resources on the basis of developmental revenue expenditure, developmental capital expenditure and total developmental expenditure of both revenue and capital accounts in all 29 States during the years 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (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 (GST), Sales Tax, Taxes on Vehicles, Stamps & Registration Fees, Taxes on Goods & Passengers, Taxes & Duties on Electricity, Other Taxes & Duties on Commodities & Services etc. The revenue received from Interest Receipts, Dividends & Profits, General Services, Social Services, Economic Services etc. is the sub-component of States’ Own Non-Tax Revenue. The State-wise analysis of States’ Own Tax Revenue has been done for four years 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE).

2.1.1 States’ Own Tax Revenue during 2017-18 (Accounts)

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 1092269.98 crore collected by all States during 2017-18 (Accounts), 35.65 percent revenue came from Sales Tax and 31.09 percent came from State Goods and Services Tax. The revenue from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 11.12 percent, 9.71 percent, 5.74 percent and 1.12 percent, respectively of total States’ Own Tax Revenue collected by all States. The remaining 5.57 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 (4.98 percent) and minimum in Telangana (0.01 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Karnataka (19.87 percent). It was 11.87 percent in Haryana. The Share of State Excise Bihar and Gujarat was at the bottom. It was due to the implementation of prohibition policy in the States. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Kerala (51.03 percent) and Andhra Pradesh (48.34 percent) and minimum in West Bengal (22.53 percent). It was 37.31 percent in Haryana. The percentage share of State Goods and Services Tax of a State to total states Own Tax Revenue was maximum in Bihar (44.83 percent) and Jharkhand (43.20 percent) and minimum in Telangana (25.32 percent). It was 27.66 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Rajasthan (8.03 percent) and minimum in West Bengal (4.02 percent). The share of Stamps and Registration Fees in total State's Own Tax Revenue ranged from 3.24 percent in Jharkhand to 15.40 percent in Maharashtra. It was 10.02 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 0.09 percent in Nagaland to 1.42 percent in Assam. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Nagaland (0.43 percent) and maximum in Uttarakhand (20.79 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 16.32 percent in Arunachal Pradesh to 41.61 percent in Jammu and Kashmir. The Share of State Goods and Services Tax in total State's Own Tax Revenue was maximum in Arunachal Pradesh (66.13 percent) and minimum in Uttarakhand (24.70 percent). The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (10.39 percent) and minimum in Arunachal Pradesh (1.80 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 8.11 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2017-18 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

2.1.2 State's Own Tax Revenue during 2018-19 (RE)

Out of the total States' Own Tax Revenue of ₹ 1227571.32 crore collected by all the States during 2018-19 (RE), 43.20 percent revenue came from State Goods and Services Tax and 23.64 percent came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 11.78 percent, 10.21 percent, 5.68 percent and 1.07 percent, respectively of total States' Own Tax Revenue. The remaining 4.41 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 2018-19 (RE) shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.19 percent) and minimum in Haryana (0.04 percent) whereas it was nil in Telangana. The share of State Excise of a State in its total State's Own Tax Revenue was maximum in Karnataka (20.47 percent). It was 12.60 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 0.15 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 (39.02 percent) and minimum in West Bengal (11.99 percent). The share of SGST of a State to its total State's Own Tax Revenue was maximum in Jharkhand (60.40 percent) and minimum in Telangana and Uttar Pradesh (33.61 percent). It was 46.88 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Rajasthan (8.08 percent) and minimum in West Bengal (4.02 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 2.99 percent in Jharkhand to 14.23 percent both in Bihar and Uttar Pradesh. It was 11.72 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 2.24 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Nagaland (0.68 percent) and maximum in Sikkim (25.06 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 13.97 percent in Jammu and Kashmir to 67.75 percent in Meghalaya. The

percentage share of SGST of a State to its total State's Own Tax Revenue was maximum in Tripura (65.86 percent) and minimum in Mizoram (10.34 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (15.48 percent) and minimum in Jammu & Kashmir (2.42 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.34 percent in Nagaland to 8.10 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 (RE) are given in Tables 2.1.2 (a) and 2.1.2 (b), respectively.

2.1.3 States' Own Tax Revenue during 2019-20 (BE)

Out of the total States' Own Tax Revenue of ₹ 1363727.33 crore estimated by all the States during 2019-20 (BE), 43.20 percent revenue was estimated from SGST and 23.41 percent in Sales Tax. The revenue estimated from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 12.35 percent, 9.96 percent, 5.54 percent and 1.23 percent, respectively of total States' Own Tax Revenue. The remaining 4.10 percent revenue was estimated from other Taxes and Duties.

Non- Special Category States

The percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in West Bengal (5.28 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 (21.85 percent). It was 13.65 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 0.15 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 (38.48 percent) and minimum in West Bengal (11.18 percent). Haryana's share was 21.26 percent. The share of SGST in Total State's Tax Revenue was maximum in Jharkhand (59.37 percent) and minimum in Andhra Pradesh (35.79 percent). It was (44.69 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 (7.66 percent) and minimum in Maharashtra (3.91 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 2.95 percent in Jharkhand to 13.30 percent in Uttar Pradesh. It was estimated as 12.68 percent in Haryana.

Special Category States

The analysis of States' Own Tax Revenue amongst the special category States reveals that the share of Land Revenue estimated by a State in its total State's Own Tax Revenue ranged from 0.08 percent in Meghalaya to 1.92 percent in Mizoram. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Nagaland (0.65 percent) and maximum in Sikkim (24.06 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 13.48 percent in Jammu and Kashmir to 78.95 percent in Meghalaya. The share of SGST of a State in its Total State's Own Tax Revenue was maximum in Tripura (67.29 percent) and minimum in Himachal Pradesh (40.88 percent). It was nil in Meghalaya. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (15.52 percent) and minimum in Jammu & Kashmir (2.17 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.34 percent in Nagaland to 9.10 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 (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 2017-18 (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
Non-Special Category								
1	Andhra Pradesh	107.34	5460.30	25335.01	13747.99	3038.98	4270.52	453.59
2	Bihar	776.65	3.43	8298.10	13318.98	1599.50	3725.66	1891.05
3	Chhattisgarh	446.41	4054.00	6449.60	6480.02	1180.01	1197.47	2180.63
4	Goa	42.02	410.60	1621.69	1720.77	314.72	529.69	349.51
5	Gujarat	1859.04	84.75	29638.89	23347.89	3885.44	7254.75	7575.69
6	Haryana	18.07	4965.21	15608.92	11570.52	2777.56	4192.49	2702.69
7	Jharkhand	156.01	640.80	5714.69	6258.32	778.37	469.34	270.33
8	Karnataka	195.42	17948.51	25093.16	27386.99	6208.57	9023.68	4478.86
9	Kerala	162.16	2240.42	24577.81	13707.65	3662.85	3452.56	356.12
10	Madhya Pradesh	490.99	8245.01	14984.03	13626.60	2691.62	4786.51	4914.57
11	Maharashtra	2309.99	13449.65	54893.51	53917.52	8865.37	26441.81	12109.31
12	Odisha	542.27	3220.99	11521.65	9765.75	1534.95	1036.68	3448.00
13	Punjab	91.34	5135.69	11160.30	8973.46	1911.20	2135.13	2089.46
14	Rajasthan	363.96	7275.83	19008.24	15873.50	4362.97	3674.78	3762.71
15	Tamil Nadu	152.30	5815.30	46356.14	27324.87	5362.63	9194.63	2266.30
16	Telangana	4.12	9421.33	25106.40	14730.03	3589.48	4202.46	1123.04
17	Uttar Pradesh	1336.46	17320.27	31112.52	37585.72	6403.65	13397.57	2448.57
18	West Bengal	2974.51	9340.65	12999.34	19943.99	2317.23	5260.77	4064.93
	Sub Total-I	11930.83	115225.67	369480.08	319383.27	60285.10	104248.50	57503.36
Special Category								
19	Arunachal Pradesh	13.32	122.61	295.12	1155.29	31.40	10.42	129.97
20	Assam	219.39	1005.16	6373.00	6329.07	646.95	239.16	564.19
21	Himachal Pradesh	16.96	1311.25	2525.87	2317.99	367.16	229.18	804.10
22	Jammu & Kashmir	29.07	833.15	4493.11	3871.94	228.11	307.43	1034.27
23	Manipur	1.44	9.37	385.58	721.09	36.14	13.98	42.90
24	Meghalaya	2.08	199.30	766.63	912.58	67.01	20.25	19.82
25	Mizoram	8.29	65.83	242.85	482.56	31.58	3.20	24.39
26	Nagaland	0.90	4.20	287.54	526.21	101.53	2.62	53.92
27	Sikkim	7.44	150.47	249.66	420.95	29.37	13.57	66.43
28	Tripura	4.49	186.96	611.88	916.27	54.38	40.16	44.48
29	Uttarakhand	24.09	2261.67	3762.69	2687.19	915.99	982.26	506.41
	Sub Total-II	327.44	6239.97	19923.93	20241.11	2409.62	1762.22	3308.88
	All States (I+II)	12258.27	121465.64	389404.01	339624.38	62694.72	106010.72	60812.24

Table 2.1.1 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2017-18 (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
Non-Special Category								
1	Andhra Pradesh	0.20	10.42	48.34	26.23	5.80	8.15	0.87
2	Bihar	2.62	0.61	27.00	44.83	5.38	12.54	6.70
3	Chhattisgarh	2.03	18.44	29.33	29.47	5.37	5.45	9.02
4	Goa	0.04	8.22	32.51	34.50	6.31	10.62	7.01
5	Gujarat	2.52	0.12	40.24	31.70	5.28	0.85	10.29
6	Haryana	0.04	11.87	37.31	27.69	6.64	10.02	6.46
7	Jharkhand	1.06	5.80	30.44	43.20	5.37	3.24	1.87
8	Karnataka	0.22	10.87	27.78	30.32	6.87	0.90	4.06
9	Kerala	0.34	4.65	51.03	28.46	7.61	7.17	0.74
10	Madhya Pradesh	0.90	16.51	30.00	27.69	5.39	9.50	9.84
11	Maharashtra	1.35	7.83	31.97	31.35	5.05	15.40	7.05
12	Odisha	1.75	10.37	37.08	31.43	4.04	3.34	11.10
13	Punjab	0.29	16.31	35.43	28.40	6.07	6.78	6.63
14	Rajasthan	0.67	13.39	34.98	29.21	8.03	6.76	6.96
15	Tamil Nadu	0.16	6.03	48.05	28.32	5.56	9.53	2.35
16	Telangana	0.01	16.19	43.16	25.32	6.17	7.22	1.83
17	Uttar Pradesh	1.22	15.80	28.39	34.29	5.84	12.22	2.23
18	West Bengal	4.08	16.10	22.53	34.56	4.02	0.12	8.60
	Sub Total-I	1.15	11.10	35.59	30.77	5.81	10.04	5.54
Special Category								
19	Arunachal Pradesh	0.76	7.02	16.32	66.13	1.00	0.00	7.38
20	Assam	1.42	7.68	41.20	40.92	4.18	1.55	3.65
21	Himachal Pradesh	0.22	17.27	33.27	30.53	4.84	3.02	10.85
22	Jammu & Kashmir	0.27	7.72	41.61	35.86	2.11	2.85	9.58
23	Manipur	0.12	0.77	31.85	59.57	2.08	1.15	3.54
24	Meghalaya	0.11	10.56	40.63	43.07	3.55	1.07	1.00
25	Mizoram	0.97	7.67	28.28	56.20	3.68	0.37	2.84
26	Nagaland	0.09	0.43	29.43	53.86	10.30	0.27	5.52
27	Sikkim	0.79	16.04	26.62	44.88	3.13	1.45	7.08
28	Tripura	0.24	10.06	32.82	49.30	2.00	2.16	2.30
29	Uttarakhand	0.22	20.79	34.63	24.70	7.50	8.11	4.65
	Sub Total-II	0.60	11.51	36.75	37.34	4.44	3.25	6.10
	All States	1.12	11.12	35.65	31.99	5.74	9.71	5.57

Table 2.1.2 (a)
State-wise Revenue from different taxes under States' Own Tax
Revenue during 2018-19 (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
Non-Special Category								
1	Andhra Pradesh	57.24	6220.20	21914.46	21257.07	3358.83	5427.81	459.18
2	Bihar	1000.00	0.00	7890.00	17029.65	2000.00	4700.00	412.03
3	Chhattisgarh	660.00	4355.00	3879.40	8036.05	1500.00	1550.00	1602.98
4	Goa	39.58	405.86	782.58	3203.00	256.86	612.53	57.21
5	Gujarat	2500.00	126.10	23000.00	36202.71	4500.00	8011.00	9013.00
6	Haryana	20.00	6450.00	11290.00	23887.64	2950.00	8000.00	475.97
7	Jharkhand	400.00	1100.00	4950.00	13136.00	1050.00	650.00	464.00
8	Karnataka	285.42	19750.00	13532.05	42639.68	6656.42	10400.00	3238.58
9	Kerala	191.79	2576.47	19085.37	23966.74	4102.25	3935.92	397.18
10	Madhya Pradesh	500.00	9500.00	10211.12	20108.00	3000.00	5300.00	4151.90
11	Maharashtra	1500.00	15343.08	35301.37	60140.25	7999.10	25000.00	13647.49
12	Odisha	536.00	3690.98	6880.00	12900.23	1800.00	1100.00	3033.99
13	Punjab	98.41	5462.00	6233.00	14267.60	2140.00	2300.00	2672.00
14	Rajasthan	463.16	9300.00	16500.00	23500.00	5000.00	4750.00	2393.85
15	Tamil Nadu	340.26	6724.38	42989.21	41386.79	5918.62	11512.10	1306.87
16	Telangana	1.31	10313.68	22138.00	22264.50	4024.09	6689.61	818.56
17	Uttar Pradesh	850.00	25100.00	24075.00	57796.39	8000.00	19650.00	2600.00
18	West Bengal	3197.10	10554.36	7390.84	28711.48	2475.02	5603.08	3503.69
	Sub Total-I	12640.37	137181.11	278642.40	501333.78	66732.29	123282.95	50557.88
Special Category								
19	Arunachal Pradesh	14.05	147.13	283.13	704.80	34.54	11.50	4.25
20	Assam	322.21	1300.00	4526.62	10529.13	1237.35	274.41	315.29
21	Himachal Pradesh	21.20	1425.76	1276.06	2682.35	345.02	270.10	826.49
22	Jammu & Kashmir	9.60	1200.00	1300.00	4831.47	225.00	241.50	1500.00
23	Manipur	2.37	7.71	253.03	662.09	36.72	14.04	60.11
24	Meghalaya	1.54	263.50	1339.73	261.38	69.94	19.39	22.11
25	Mizoram	10.81	50.40	307.80	50.00	25.74	9.89	19.70
26	Nagaland	0.73	4.80	236.78	301.21	110.04	2.40	55.09
27	Sikkim	7.10	168.54	154.00	253.07	34.00	13.34	42.63
28	Tripura	10.00	210.00	370.00	1508.54	73.00	50.00	69.09
29	Uttarakhand	47.83	2650.00	2129.00	7190.00	850.00	1195.71	701.00
	Sub Total-II	448.04	7436.84	12179.15	28974.04	3044.35	2102.28	3615.84
	All States (I+II)	13088.41	144617.95	290821.55	530307.82	69776.64	125385.23	54173.72

Table 2.1.2 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2018-19 (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
Non-Special Category								
1	Andhra Pradesh	0.10	10.60	37.34	36.22	5.72	9.25	0.78
2	Bihar	3.03	0.00	23.89	51.56	6.05	14.23	1.25
3	Chhattisgarh	2.89	19.10	17.01	39.19	6.58	6.90	8.43
4	Goa	0.74	7.58	14.61	59.78	4.79	11.43	1.07
5	Gujarat	3.00	0.15	27.59	43.43	5.40	9.61	10.81
6	Haryana	0.04	12.60	22.06	46.88	5.76	11.72	0.93
7	Jharkhand	1.84	5.06	22.76	60.40	4.83	2.99	2.13
8	Karnataka	0.39	20.47	14.02	44.19	6.00	10.78	3.36
9	Kerala	0.35	4.75	35.19	44.17	7.56	7.26	0.73
10	Madhya Pradesh	0.95	18.00	19.35	38.10	5.68	10.04	7.87
11	Maharashtra	0.79	8.12	18.68	47.71	4.23	13.23	7.22
12	Odisha	1.78	12.98	22.90	42.90	5.99	3.66	10.10
13	Punjab	0.30	16.51	18.85	43.14	6.47	6.95	7.78
14	Rajasthan	0.75	15.02	26.65	37.96	8.08	7.67	3.87
15	Tamil Nadu	0.31	6.10	39.02	37.56	5.37	10.45	1.19
16	Telangana	0.00	15.57	33.42	33.61	6.07	10.10	1.24
17	Uttar Pradesh	0.62	18.18	17.44	33.61	5.79	14.23	1.88
18	West Bengal	5.19	17.13	11.90	41.86	4.02	0.24	5.83
	Sub Total-I	1.08	11.73	23.77	46.60	5.70	10.54	4.32
Special Category								
19	Arunachal Pradesh	1.22	12.26	23.59	58.73	2.80	0.96	0.35
20	Assam	1.74	7.62	24.47	56.89	6.69	1.48	1.70
21	Himachal Pradesh	0.31	20.82	18.64	39.18	5.04	3.94	12.07
22	Jammu & Kashmir	0.10	12.89	13.97	51.91	2.42	2.59	16.12
23	Manipur	0.23	0.74	24.35	63.72	3.82	1.35	5.78
24	Meghalaya	0.08	13.32	67.75	13.22	3.54	0.98	1.12
25	Mizoram	2.24	12.29	63.68	10.34	5.33	2.05	4.08
26	Nagaland	0.10	0.68	33.30	42.38	15.48	0.34	7.75
27	Sikkim	1.06	25.06	22.89	37.62	5.05	1.96	6.34
28	Tripura	0.44	9.17	16.15	65.88	3.19	2.18	3.02
29	Uttarakhand	0.32	17.95	14.42	48.70	5.76	8.10	4.75
	Sub Total-II	0.78	12.87	21.07	59.13	5.27	3.64	6.26
	All States	1.07	11.78	23.64	43.20	5.68	10.21	4.41

Table 2.1.3 (a)
State-wise Revenue from different taxes under States' Own Tax
Revenue during 2019-20 (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
Non-Special Category								
1	Andhra Pradesh	300.00	8518.00	28000.00	27000.00	4000.00	8800.00	1019.70
2	Bihar	1100.00	0.00	7150.00	20186.89	2500.00	4700.00	538.00
3	Chhattisgarh	700.00	5000.00	3798.30	8064.64	1600.00	1550.00	2690.00
4	Goa	60.17	475.27	1395.74	2845.80	325.64	641.30	101.71
5	Gujarat	2750.00	133.67	24840.00	41433.58	4500.00	8872.32	9132.00
6	Haryana	25.00	7000.00	10900.00	22911.12	3500.00	6500.00	429.97
7	Jharkhand	650.00	1600.00	5050.00	14100.00	1200.00	700.00	450.00
8	Karnataka	238.26	20050.00	15140.00	42748.00	7100.00	11828.00	3732.72
9	Kerala	221.29	2983.74	23948.17	30325.98	4711.58	4486.96	422.25
10	Madhya Pradesh	1000.00	13000.00	12000.00	24100.00	4000.00	6500.00	4673.74
11	Maharashtra	3520.00	17477.39	37006.43	102759.89	8249.34	27000.00	14751.24
12	Odisha	550.00	4500.00	8000.00	13700.00	2025.00	1200.00	3025.00
13	Punjab	111.53	6201.00	6353.00	17109.56	2460.00	2650.00	2780.10
14	Rajasthan	426.55	10500.00	20000.00	29000.00	5650.00	5350.00	2816.02
15	Tamil Nadu	357.29	7262.33	48033.65	48157.40	6510.70	13122.81	1368.88
16	Telangana	5.39	10901.00	21872.00	25817.00	3714.00	6146.00	773.18
17	Uttar Pradesh	856.00	31517.41	24060.00	57053.20	7863.42	19179.07	3120.00
18	West Bengal	3548.88	11873.65	7515.00	31551.87	2723.52	6250.00	3743.35
	Sub Total-I	16418.36	159893.46	305822.22	559764.73	72633.20	133376.45	54976.86
Special Category								
19	Arunachal Pradesh	16.12	208.36	311.44	953.48	38.00	12.00	0.00
20	Assam	253.30	1450.00	4856.25	9754.91	898.31	396.80	384.58
21	Himachal Pradesh	22.51	1625.37	1491.39	3238.00	362.89	289.23	802.04
22	Jammu & Kashmir	9.60	1400.00	1400.00	5505.87	225.00	267.01	1580.00
23	Manipur	2.70	8.79	288.45	754.78	45.28	16.01	68.53
24	Meghalaya	1.09	289.85	1650.00	0.00	100.00	21.33	26.93
25	Mizoram	11.00	5.00	150.06	355.03	27.06	5.92	19.62
26	Nagaland	0.80	5.10	252.88	340.37	121.04	2.64	57.31
27	Sikkim	8.60	237.00	200.00	415.00	48.15	16.14	59.33
28	Tripura	10.00	231.00	407.00	1849.74	80.00	65.00	116.21
29	Uttarakhand	34.71	3047.50	2353.00	6255.75	965.00	1340.73	740.16
	Sub Total-II	371.03	8507.97	13360.47	29322.73	2911.73	2423.41	3944.71
	All States (I+II)	16789.39	168401.43	319182.69	589087.46	75544.93	135799.86	58921.57

Table 2.1.3 (b)
State-wise percent share of different taxes in States' Own Tax
Revenue during 2019-20 (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
Non-Special Category								
1	Andhra Pradesh	0.40	11.29	37.12	35.79	5.30	8.75	1.35
2	Bihar	3.04	0.00	19.77	55.80	6.01	12.99	1.49
3	Chhattisgarh	2.06	21.10	15.90	37.94	6.75	6.54	8.82
4	Goa	1.03	8.13	23.88	48.69	5.57	10.97	1.74
5	Gujarat	3.00	0.15	27.07	45.15	4.90	9.78	9.95
6	Haryana	0.05	13.65	21.26	44.69	6.83	12.68	0.84
7	Jharkhand	2.74	6.74	21.26	59.37	5.05	2.95	1.89
8	Karnataka	0.23	20.50	14.89	42.02	6.98	11.63	3.67
9	Kerala	0.33	4.45	35.69	45.20	7.02	6.69	0.63
10	Madhya Pradesh	1.53	19.92	18.38	36.92	6.13	9.96	7.16
11	Maharashtra	1.67	8.29	17.58	48.74	3.91	12.81	7.00
12	Odisha	1.67	13.64	24.24	41.52	6.14	3.64	0.00
13	Punjab	0.30	16.46	16.86	45.41	6.53	7.03	7.47
14	Rajasthan	0.58	14.24	27.12	39.33	7.66	7.25	3.82
15	Tamil Nadu	0.29	5.82	38.48	38.58	5.22	10.51	1.10
16	Telangana	0.01	15.72	31.69	37.24	5.36	8.87	1.12
17	Uttar Pradesh	0.59	21.85	17.10	39.55	5.45	13.30	2.16
18	West Bengal	5.28	17.67	11.18	39.55	4.05	0.30	5.57
	Sub Total-I	1.26	12.27	23.47	46.95	5.57	10.24	3.99
Special Category								
19	Arunachal Pradesh	1.12	14.47	21.63	59.27	2.64	0.88	0.00
20	Assam	1.41	8.06	26.99	54.21	4.99	2.21	2.14
21	Himachal Pradesh	0.28	20.52	18.93	40.89	4.58	3.65	11.26
22	Jammu & Kashmir	0.09	13.48	13.48	53.09	2.17	2.57	15.21
23	Manipur	0.23	0.74	24.35	63.72	3.82	1.35	5.79
24	Meghalaya	0.08	13.87	78.95	0.00	4.79	1.02	1.29
25	Mizoram	1.02	0.87	26.16	61.89	4.72	1.03	3.42
26	Nagaland	0.10	0.65	32.41	43.63	15.52	0.34	7.35
27	Sikkim	0.87	24.06	20.30	42.12	4.99	1.64	6.02
28	Tripura	0.36	8.40	14.81	67.29	2.01	2.00	4.23
29	Uttarakhand	0.24	20.69	15.97	42.45	6.55	9.10	5.02
	Sub Total-II	0.61	13.98	21.96	48.19	4.79	3.98	6.48
	All States	1.23	12.35	23.41	43.20	5.54	9.96	4.10

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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) in the following paragraphs:-

2.2.1 Per Capita States' Own Tax Revenue during 2017- 18 (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 2017-18 (Accounts) shows that the per capita revenue from Land Revenue was maximum in West Bengal (₹ 293.32) and minimum in Telangana (₹ 1.11). The per capita revenue from State Excise was maximum in Goa (₹ 2733.33) followed by Karnataka (₹ 2690.93), Telangana (₹ 2546.31) and Haryana (₹ 1780.00). The per capita State Excise was minimum in Bihar (₹ -0.29) and Gujarat (₹ 12.63) 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 (₹ 694.98) and maximum in Goa (₹ 10811.27). It was ₹ 5594.59 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 11471.80) followed by Maharashtra (₹ 4440.39), Haryana (₹ 4147.14) and Kerala (₹ 4055.52). It was minimum in Bihar. The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 2098.13) followed by Kerala (₹ 1083.68), Haryana (₹ 945.54) and Telangana (₹ 970.13). It was minimum in Bihar (₹ 133.96). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 3531.27) followed by Maharashtra (₹ 2181.67), Haryana (₹ 1502.68) and Karnataka (₹ 1352.88).

Special Category States

In the special category States, the per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 124.00) followed by Andhra Pradesh (₹ 83.25), Mizoram (₹ 69.08), Assam (₹ 63.78) and Himachal Pradesh (₹ 23.23). In the remaining special category States, it was less than ₹ 22. The per capita revenue from State Excise ranged from ₹ 26.77 in Manipur to ₹ 2507.83 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1101.66 in Manipur to ₹ 4161.00 in Sikkim. The per capita revenue from SGST ranged from ₹ 1839.85 in Assam to ₹ 7220.56 in Arunachal Pradesh. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 728.56) and minimum in Manipur (₹ 103.26). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 787.73) and minimum in Nagaland (₹ 17.47).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2017-18 (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 2018-19 (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 2018-19 (RE) was maximum in Gujarat (₹ 367.11) and minimum in Telangana (₹ 0.35) in the non-special category States. The per capita revenue from State Excise was maximum in Karnataka (₹ 2921.60) followed by Telangana (₹ 2765.06), Goa (₹ 2705.73) and Haryana (₹ 2287.23). The per capita revenue receipts from Sales Tax ranged from ₹ 647.25 in Bihar to ₹ 5935.12 in Telangana. It was ₹ 4003.55 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 21353.33) and minimum in Bihar (₹ 1397.02). It was ₹ 8506.26 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 1712.40) and minimum in Bihar (₹ 164.07). It was ₹ 1046.10 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 4083.53) and minimum in Odisha (₹ 239.65).

Special Category States

The per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 118.33) followed by Assam (₹ 92.32), Arunachal Pradesh (₹ 91.56), Mizoram (₹ 83.15) and Uttarakhand (₹ 41.96) amongst the States of special category. In the remaining special category States, it was less than ₹ 29.00. The per capita revenue receipts from State Excise ranged from ₹ 21.42 in Manipur to ₹ 2809.00 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 702.86 in Manipur to ₹ 3827.80 in Meghalaya. The per capita revenue from SGST was maximum in Uttarakhand (₹ 6307.02) and minimum in Mizoram (₹ 384.62). The per capita revenue from Taxes on Vehicles was maximum in Nagaland (₹ 786.00) and minimum in Manipur (₹ 110.33). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 1048.87) and minimum in Nagaland (₹ 17.14).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2018-19 (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 2019-20 (BE)

Non- Special Category States

The State-wise comparison of per capita States' Own Tax Revenue during 2019-20 (BE) indicates that the per capita revenue from Land Revenue during 2019-20 (BE) was estimated to be maximum in Goa (₹ 401.13) and minimum in Telangana (₹ 1.44). The per capita revenue from State Excise was estimated to be maximum in Goa (₹ 3168.47) followed by Karnataka (₹ 3058.39), Telangana (₹ 2906.93), Haryana (₹ 2447.55) and Punjab (₹ 2060.13). As already observed in the discussion of 2017-18 (Accounts) and 2018-19 (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 ₹ 575.22 in Bihar to ₹ 9304.93 in Goa. It was ₹ 3811.19 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 18972.00) and minimum in Bihar (₹ 1624.03). It was ₹ 8010.88 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 2170.93) and minimum in Bihar (₹ 201.13). It was estimated as ₹ 1223.78 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 4275.33) followed by Haryana (₹ 2272.73). It was estimated as minimum in Jharkhand (₹ 179.95).

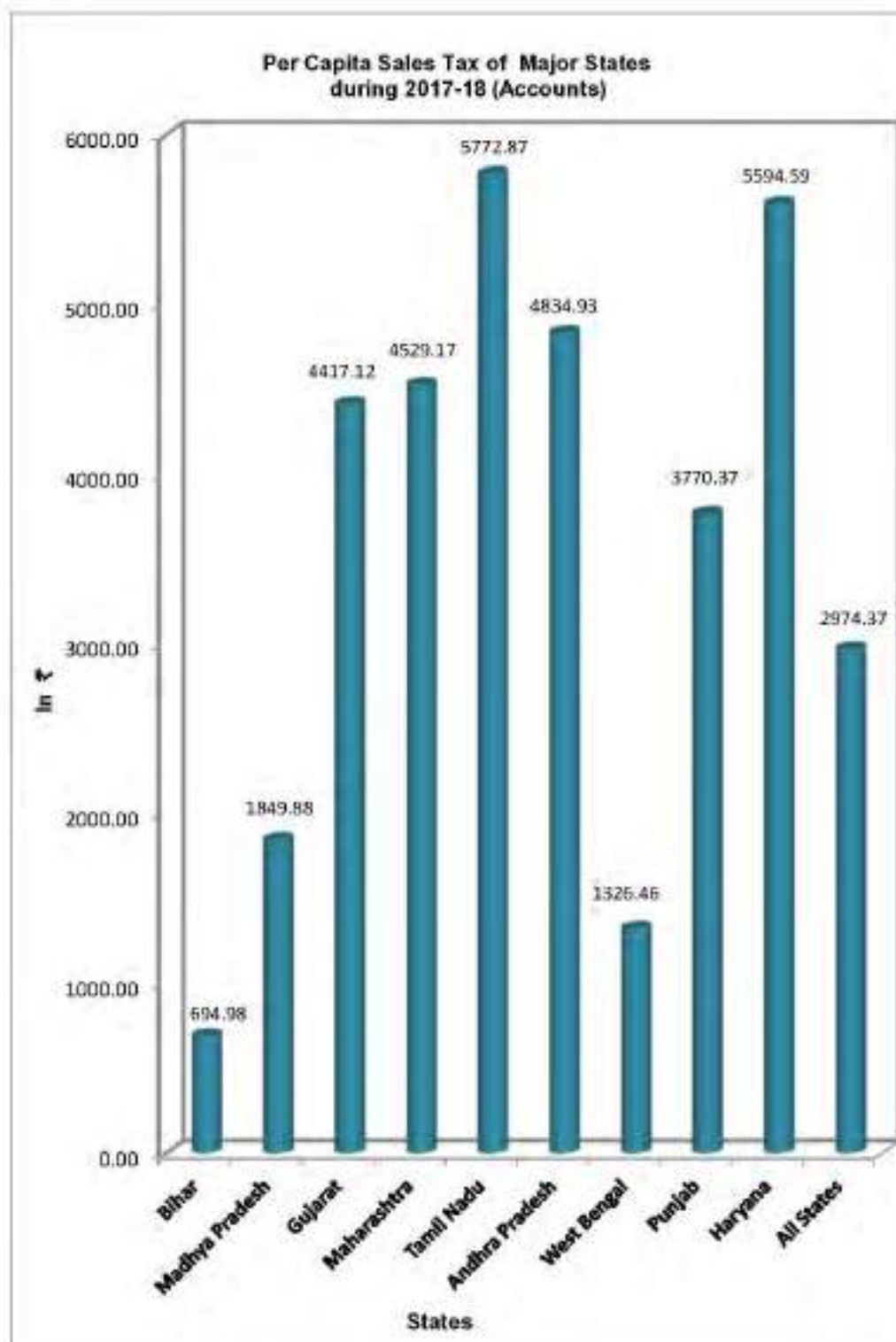
Special Category States

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Sikkim (₹ 143.33) followed by Arunachal Pradesh (₹ 94.82), Mizoram (₹ 84.62), Assam (₹ 71.55) and Himachal Pradesh (₹ 30.42). The per capita revenue from State Excise ranged from ₹ 23.76 in Manipur to ₹ 3950.00 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 779.59 in Manipur to ₹ 4583.33 in Meghalaya. The per capita revenue receipts from SGST ranged from Manipur (₹ 2039.95) to Sikkim (₹ 6916.67). The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 122.38 in Manipur to ₹ 931.08 in Nagaland. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 134.00 except in Uttarakhand (₹ 1155.80), Himachal Pradesh (₹ 390.85), Sikkim (₹ 269.00) and Jammu & Kashmir (₹ 181.64).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2019-20 (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 2017-18 (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
Non-Special Category								
1	Andhra Pradesh	20.48	1042.04	4834.93	2623.68	579.96	814.98	86.56
2	Bihar	65.21	0.29	694.96	1115.48	133.06	312.03	166.75
3	Chhattisgarh	151.33	1374.24	2186.31	2196.02	400.00	405.02	730.20
4	Goa	280.13	2733.33	10811.27	11471.80	2098.13	3531.27	2330.07
5	Gujarat	277.06	12.63	4417.12	3479.57	570.05	1081.18	1129.01
6	Haryana	6.48	1780.60	5584.58	4147.14	995.54	1502.68	988.71
7	Jharkhand	41.60	224.21	1523.82	1668.89	207.57	125.16	72.09
8	Karnataka	28.30	2600.03	3762.09	4105.98	930.82	1352.88	671.49
9	Kerala	47.90	662.85	7271.54	4055.52	1083.68	1021.47	105.36
10	Madhya Pradesh	60.62	1017.90	1848.88	1707.23	332.30	591.17	606.74
11	Maharashtra	190.58	1109.71	4529.17	4440.39	714.96	2181.67	999.04
12	Odisha	119.44	709.47	2537.81	2151.05	338.09	226.34	759.47
13	Punjab	30.96	1735.03	3770.37	3031.57	645.68	721.33	705.56
14	Rajasthan	47.75	954.83	2494.52	2083.14	572.57	482.25	496.42
15	Tamil Nadu	18.97	724.20	5772.87	3402.85	667.82	1145.03	282.23
16	Telangana	1.11	2546.31	6785.54	3981.09	970.13	1135.80	303.52
17	Uttar Pradesh	60.28	781.25	1403.36	1695.34	288.84	604.31	110.45
18	West Bengal	293.32	853.67	1326.46	2035.09	236.45	536.81	606.63
	Sub Total-I	97.30	939.70	3613.21	2694.66	491.64	850.18	468.96
Special Category								
19	Arunachal Pradesh	83.25	786.31	1782.00	7220.58	196.25	65.13	806.06
20	Assam	63.78	318.36	1852.62	1839.85	188.07	69.52	164.01
21	Himachal Pradesh	23.23	1706.23	3460.10	3175.33	502.96	313.95	1128.90
22	Jammu & Kashmir	20.47	586.73	3164.16	2726.72	160.64	216.50	728.36
23	Manipur	4.11	26.77	1101.66	2090.26	103.26	39.94	122.57
24	Meghalaya	5.94	589.43	2190.37	2321.80	191.46	57.86	53.77
25	Mizoram	69.08	548.58	2023.75	4021.33	263.17	26.67	203.25
26	Nagaland	6.00	28.00	1916.93	3508.07	876.87	17.47	359.47
27	Sikkim	124.00	2507.83	4161.00	7015.83	489.50	226.17	1107.17
28	Tripura	11.15	467.40	1520.70	2290.68	135.95	100.38	111.20
29	Uttarakhand	21.51	2019.35	3305.97	2399.27	728.58	787.73	452.15
	Sub Total-II	39.45	751.80	2490.47	2438.69	290.32	212.32	398.66
	All States	93.63	927.79	2974.37	2594.14	478.88	809.74	464.50



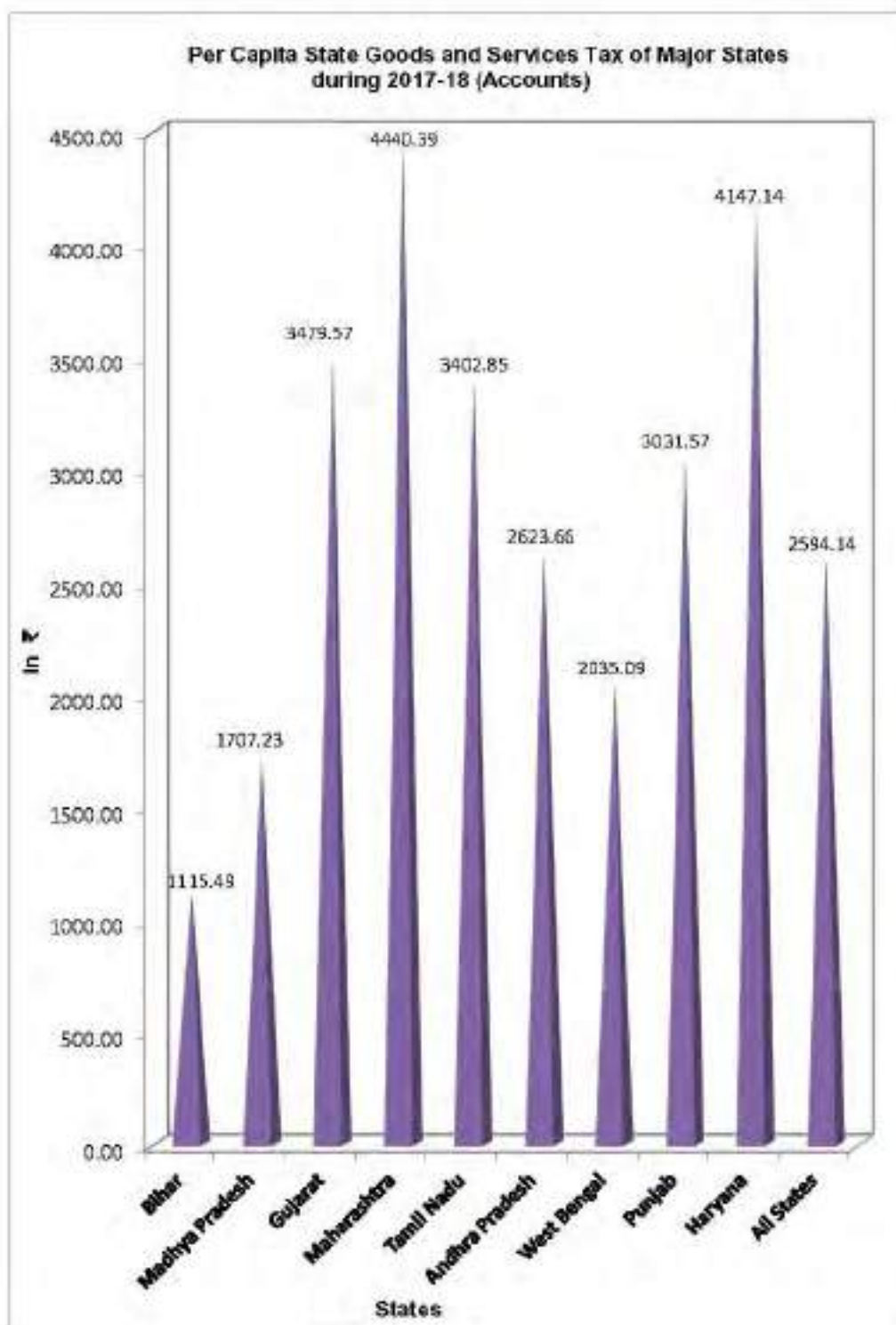
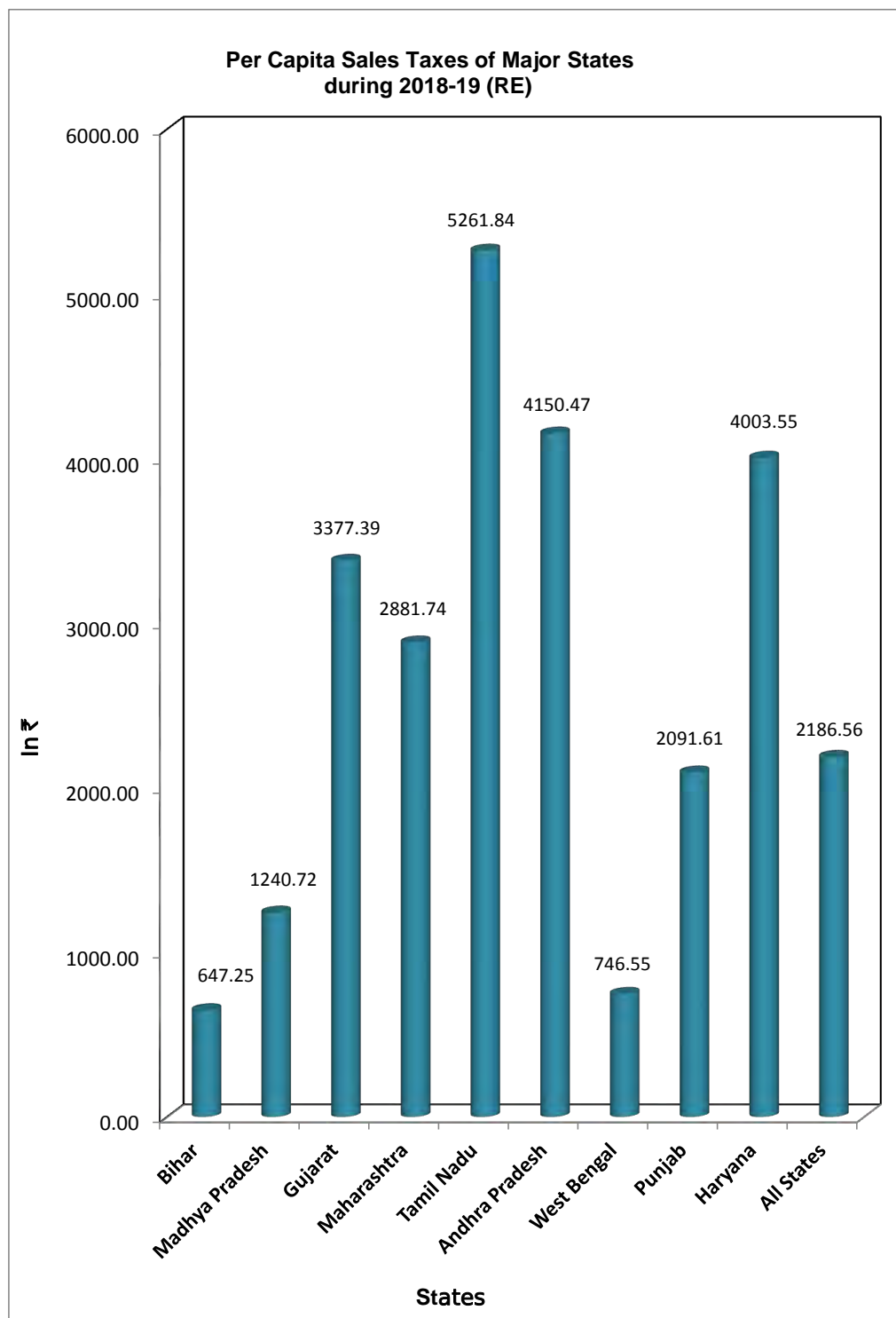


Table 2.2.2
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2018-19 (RE)

(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
Non-Special Category								
1	Andhra Pradesh	10.84	1178.07	4150.47	4025.96	636.14	1027.99	86.97
2	Bihar	82.03	0.00	647.25	1397.02	164.07	385.56	33.80
3	Chhattisgarh	219.27	1446.84	1288.84	2068.79	498.34	514.05	638.96
4	Goa	263.93	2705.73	5217.20	21353.33	1712.40	4083.53	381.40
5	Gujarat	367.11	18.52	3377.39	5316.11	660.79	1176.36	1323.49
6	Haryana	7.09	2287.23	4003.55	8506.26	1946.10	2127.66	168.78
7	Jharkhand	104.71	267.96	1295.81	3438.74	274.87	170.16	121.47
8	Karnataka	42.22	2021.60	2001.78	6307.64	984.88	1538.46	470.08
9	Kerala	56.74	762.27	5646.56	7090.75	1213.68	1164.47	117.51
10	Madhya Pradesh	60.75	1154.31	1240.72	2443.26	364.52	643.99	504.48
11	Maharashtra	122.45	1252.50	2881.74	7358.39	652.99	2040.82	1114.08
12	Odisha	116.78	846.67	1488.91	2788.72	392.16	239.65	661.00
13	Punjab	33.02	1832.89	2091.61	4787.79	718.12	771.81	853.09
14	Rajasthan	59.84	1201.55	2131.78	3036.18	645.99	613.70	309.28
15	Tamil Nadu	41.65	823.66	5261.84	5065.70	724.46	1409.07	159.96
16	Telangana	0.35	2765.66	5935.12	5989.03	1978.84	1793.46	219.45
17	Uttar Pradesh	37.78	1115.56	1070.00	2568.73	355.56	873.33	115.56
18	West Bengal	322.05	1065.10	746.55	2000.15	250.09	575.15	352.94
	Sub Total-I	101.68	1103.54	2236.69	4032.93	536.82	991.74	406.71
Special Category								
19	Arunachal Pradesh	91.56	919.56	1769.56	4405.00	215.88	71.88	26.56
20	Assam	92.32	372.49	1297.89	3016.94	354.54	78.63	90.34
21	Himachal Pradesh	29.65	1925.70	1724.41	3624.80	486.24	365.00	1116.88
22	Jammu & Kashmir	6.67	833.33	902.78	3355.19	156.25	167.71	1041.67
23	Manipur	6.58	21.42	702.86	1839.14	110.33	39.00	166.97
24	Meghalaya	4.40	752.86	3827.80	746.80	199.83	55.40	63.17
25	Mizoram	83.15	456.92	2367.69	384.62	198.00	76.08	151.54
26	Nagaland	5.21	34.29	1891.29	2151.50	786.00	17.14	303.50
27	Sikkim	118.33	2809.00	2566.67	4217.83	566.67	222.33	710.50
28	Tripura	24.39	512.20	902.44	3679.37	178.05	121.95	168.51
29	Uttarakhand	41.96	2324.56	1867.54	6307.02	745.61	1048.87	614.88
	Sub Total-II	53.21	883.24	1446.45	3441.10	361.56	249.68	429.43
	All States	98.61	1089.56	2186.56	3995.39	525.70	944.66	408.15



Per Capita State Goods and Services Tax of Major States during 2018-19 (RE)

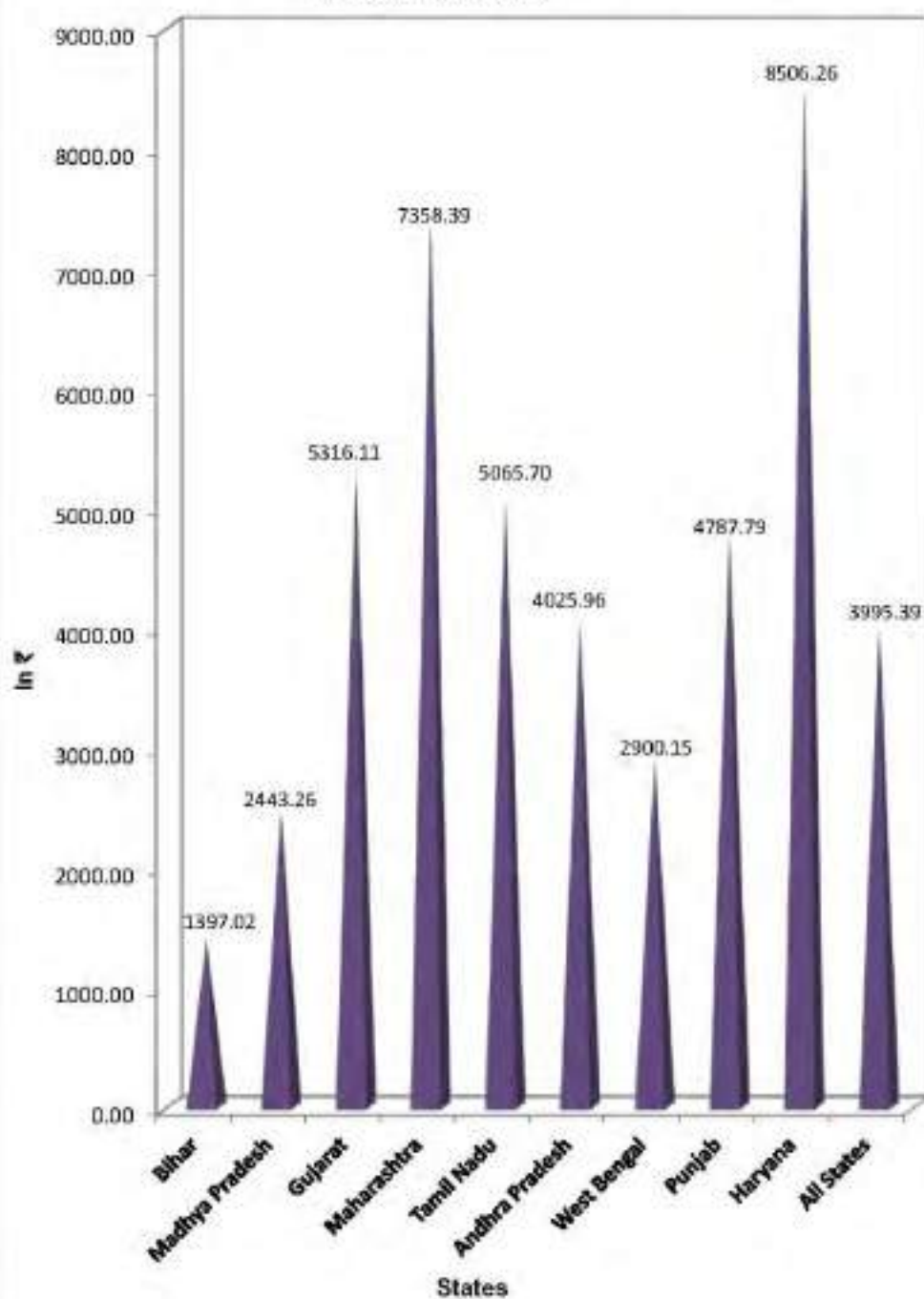
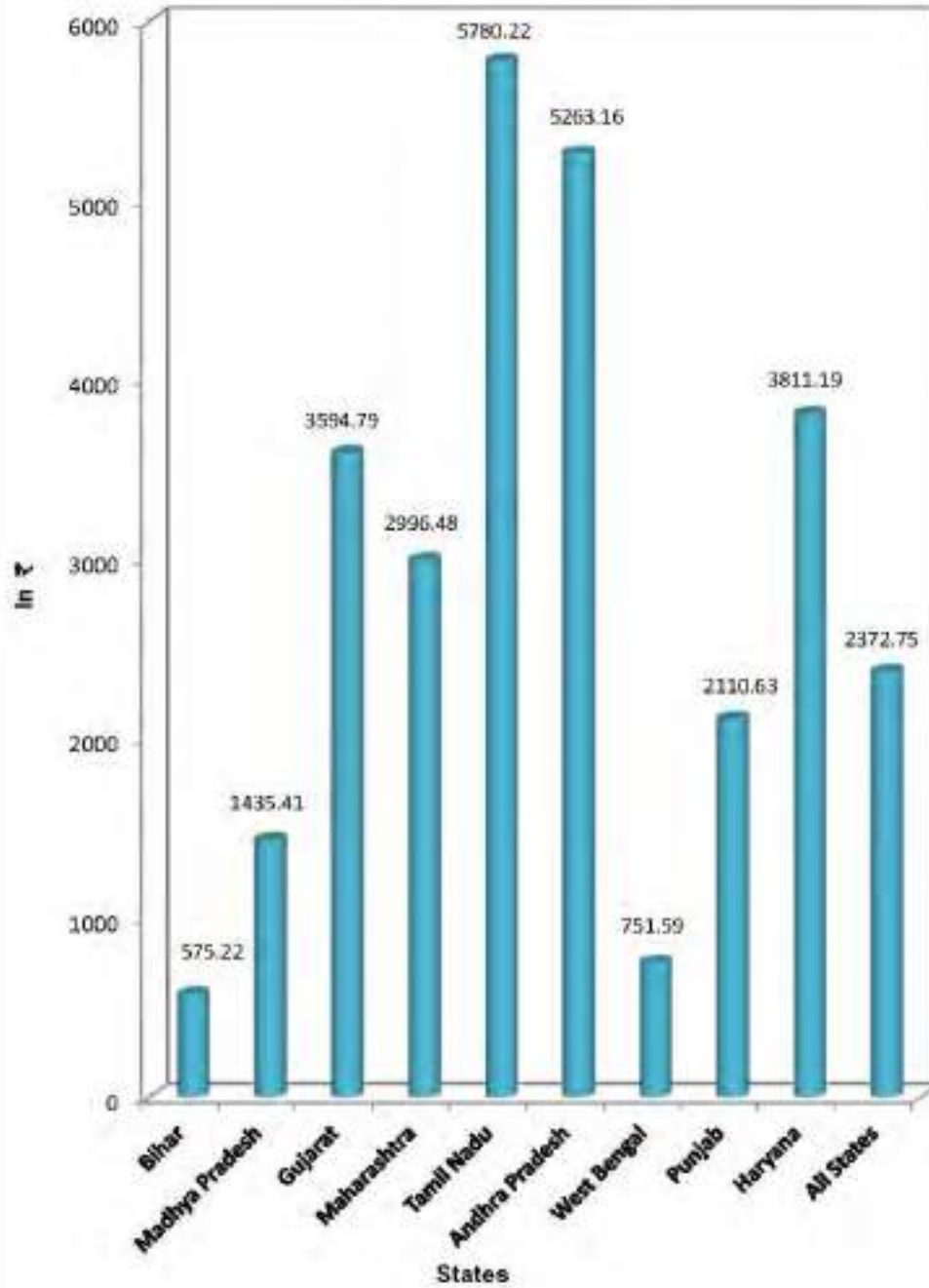


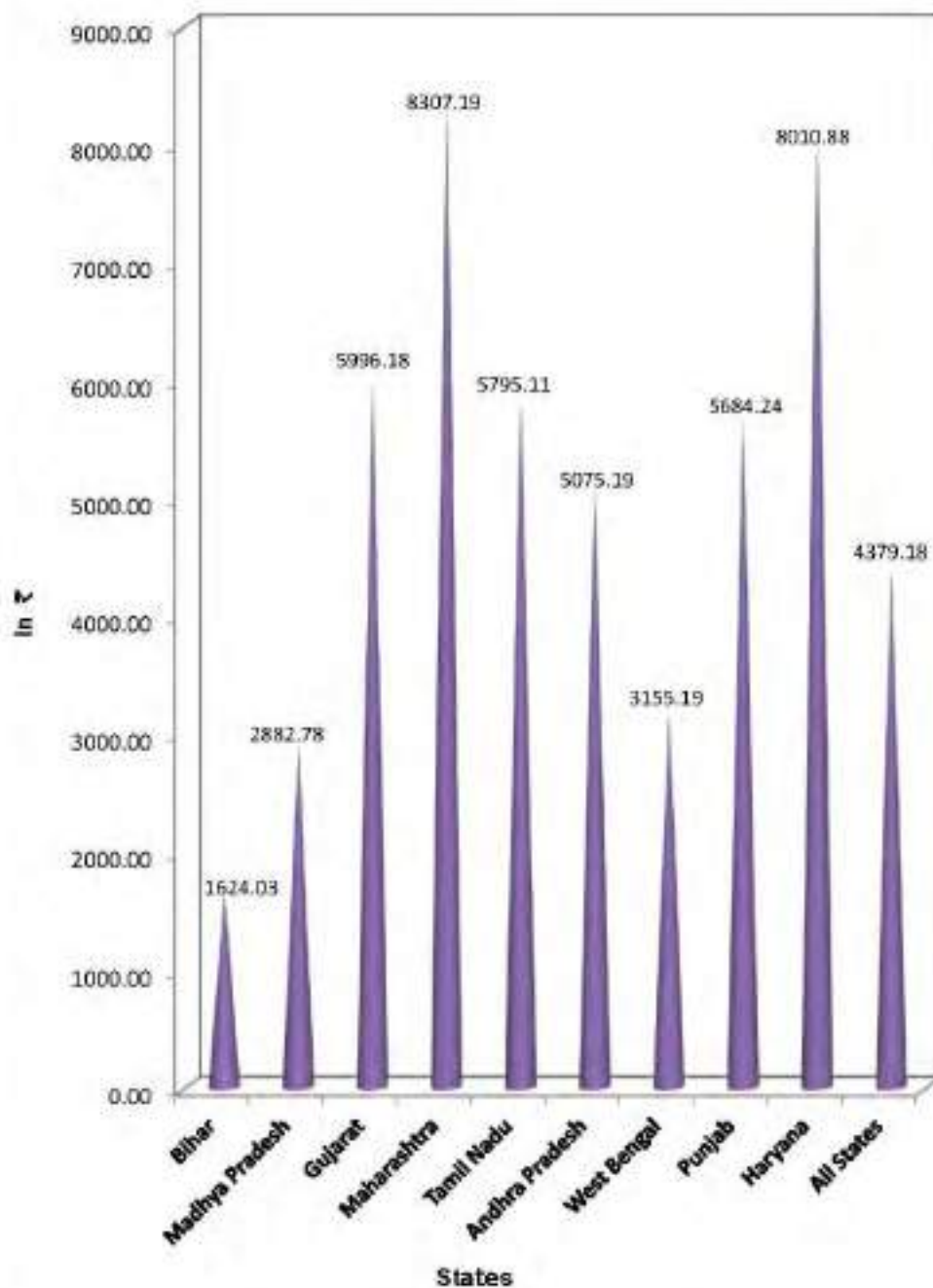
Table 2.2.3
Per Capita Revenue from different taxes under States' Own Tax
Revenue in different States during 2019-20 (BE)

(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
Non-Special Category								
1	Andhra Pradesh	56.39	1601.13	5263.16	5075.19	751.88	1240.60	191.67
2	Bihar	88.50	0.00	575.22	1624.03	201.13	378.12	43.28
3	Chhattisgarh	227.27	1623.38	1229.97	2010.60	519.48	503.25	678.57
4	Goa	401.13	3168.47	9304.93	18972.00	2170.60	4275.33	678.07
5	Gujarat	397.07	19.34	3594.79	5006.18	651.23	1296.45	1321.56
6	Haryana	8.74	2447.55	3811.19	8010.88	1223.78	2272.73	150.34
7	Jharkhand	167.10	411.31	1298.20	3624.68	308.48	179.95	115.68
8	Karnataka	34.49	3058.39	2211.53	6240.58	1036.50	1726.72	644.92
9	Kerala	65.47	882.76	7085.26	8972.18	1393.96	1327.50	124.93
10	Madhya Pradesh	119.62	1555.62	1435.41	2882.78	478.47	777.51	559.06
11	Maharashtra	284.50	1412.89	2998.48	8307.18	666.80	2182.76	1192.50
12	Odisha	118.53	969.83	1724.14	2952.59	436.42	256.62	0.00
13	Punjab	37.05	2060.13	2110.63	5684.24	917.20	880.40	605.55
14	Rajasthan	54.34	1337.58	2547.77	3694.27	719.75	681.53	358.73
15	Tamil Nadu	43.00	873.93	5780.22	5795.11	783.48	1579.16	164.73
16	Telangana	1.44	2906.93	5859.20	6894.53	990.40	1638.93	206.18
17	Uttar Pradesh	37.51	1381.13	1080.63	2500.14	344.58	840.45	136.72
18	West Bengal	354.89	1187.37	751.50	3155.10	272.35	625.00	374.34
	Sub Total-I	130.33	1269.20	2427.55	4443.28	576.55	1058.71	412.60
Special Category								
19	Arunachal Pradesh	94.82	1225.65	1832.00	5020.47	223.53	74.12	0.00
20	Assam	71.55	400.60	1371.82	2755.62	253.76	112.09	108.64
21	Himachal Pradesh	30.42	2106.45	2015.39	4375.68	400.30	390.85	1205.46
22	Jammu & Kashmir	6.53	952.38	952.38	3745.35	153.06	181.64	1074.83
23	Manipur	7.38	23.76	779.58	2039.95	122.38	43.27	185.22
24	Meghalaya	4.89	805.14	4583.33	0.00	277.78	59.25	74.81
25	Mizoram	84.62	38.46	1154.31	2731.00	208.15	45.54	150.92
26	Nagaland	6.15	39.23	1945.23	2618.23	931.08	20.31	440.85
27	Sikkim	143.33	3950.00	3333.33	6916.67	819.17	269.00	968.83
28	Tripura	24.39	563.41	902.68	4511.56	195.12	134.16	283.44
29	Uttarakhand	29.02	2627.16	2028.45	5392.89	931.90	1155.80	609.07
	Sub Total-II	43.45	996.25	1564.46	3433.57	340.95	283.77	461.81
	All States	124.81	1251.87	2372.75	4379.18	561.59	1099.51	415.73

**Per Capita Sales Taxes of Major States
during 2019-20 (BE)**



Per Capita State Goods and Services Tax of Major States during 2019-20 (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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) in the following paragraphs:-

2.3.1 Total Revenue Receipts during 2017-18 (Accounts)

Out of the total revenue receipts of ₹ 2276571.34 crore of all 29 States during 2017-18 (Accounts), 55.78 percent was collected by the States themselves, constituting 47.98 percent as States' Own Tax revenue and 7.80 percent as States' Own Non-Tax Revenue. The remaining 44.22 percent was received from the Centre in the form of share in Central Taxes (26.58 percent) and Grants from Centre (17.64 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 (81.27 percent) followed by Maharashtra (77.31 percent), Telangana (74.31 percent), Tamil Nadu (73.31 percent) and Goa (72.57 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (28.28 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 (10.46 percent). Bihar received the maximum share (49.82 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum in Madhya Pradesh (22.35 percent) followed by Bihar (21.90 percent), Andhra Pradesh (21.66 percent), Jharkhand (21.63 percent) and Chhattisgarh (21.22 percent). The percentage share of Grants from the Centre was minimum in Goa (6.74 percent). It was 8.27 percent in Haryana. The major share of total revenues in Haryana State (81.27 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 18.73 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 25 percent in all the special category States except Uttarakhand (46.67 percent), Himachal Pradesh (36.38 percent), Assam (36.10 percent), Jammu and Kashmir (31.25 percent) and Sikkim (30.55 percent). The major sources of revenues in these special category States were Grants from the Centre and share in Central Taxes. The major special category States namely Assam, Himachal Pradesh,

Jammu & Kashmir and Uttarakhand derived about 53 percent to 69 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 69 percent to 88 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 2017-18 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

2.3.2 Total Revenue Receipts during 2018-19 (RE)

Out of the total revenue receipts of ₹ 2810479.82 crore of all States during 2017-18 (RE), 51.54 percent was collected by the States themselves constituting 43.68 percent as States' Own Tax Revenue and 7.86 percent as States' Own Non-Tax Revenue. The remaining 48.46 percent was received from the Centre in the form of share in Central Taxes (27.02 percent) and Grants (21.45 percent).

Non-Special Category States

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Haryana (78.48 percent) followed by Maharashtra (71.90 percent), Goa (69.25 percent), Tamil Nadu (69.14 percent) and Kerala (67.24 percent). Bihar collected the minimum percentage of revenue (23.71 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 (10.45 percent). Bihar received the maximum percentage of share (46.91 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (6.35 percent) in Goa. The share of Grants from the Centre was maximum (29.38 percent) in Bihar. The major share of total revenues in Haryana State (78.48 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 21.52 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 20 percent except Uttarakhand, Assam, Himachal Pradesh and Jammu & Kashmir where it was 53.26 percent, 35.24 percent, 29.40 percent and 22.72 percent respectively. Grants from the Centre and share in Central Taxes were the major sources of revenue in all special category States except Uttarakhand. The major hilly States namely Assam, Himachal Pradesh and Jammu & Kashmir

derived their revenues ranging from about 65 percent to 77 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 80 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 2018-19 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

2.3.3 Total Revenue Receipts during 2019-20 (BE)

Out of the total revenue receipts of ₹ 3096781.16 crore estimated by all the States during 2019-20 (BE), 51.88 percent was to be collected by the States themselves, constituting 44.04 percent as States' Own Tax Revenue and 7.84 percent as States' Own Non-Tax Revenue. The remaining 48.12 percent was estimated to be received from the Centre in the form of share in Central Taxes (27.50 percent) and Grants from the Centre (20.63 percent).

Non-Special Category States

The State-wise comparison of total revenue receipts in the non-special category States during 2019-20 (BE) shows that the percentage of revenue receipts estimated to be collected by a State to its total revenue receipts was maximum in Telangana (75.33 percent) followed by Haryana (74.55 percent), Maharashtra (72.38 percent) and Kerala (71.23 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 (13.45 percent) in Haryana. Bihar received the maximum percentage of share (49.08 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Telangana (7.23 percent). The percentage share of Grants from the Centre was maximum (34.18 percent) in Andhra Pradesh. The major share of total revenue receipts in Haryana (74.55 percent) was estimated to be received from States' Own Tax Revenue and States' Own Non-Tax Revenue whereas the receipt share in Central Taxes and Grants from the Centre for Haryana was estimated as only 25.45 percent of total State revenue.

Special Category States

In the special category States, the percentage of States' Own Tax Revenue and States' Own Non-Tax Revenue to their total revenue receipts of a State was estimated to be less than 23 percent except Uttarakhand (48.75 percent), Assam (31.90 percent) and Himachal Pradesh (30.71 percent). The major sources of revenue in the special category States were Grants from the Centre and share in Central Taxes except Uttarakhand. In the major special category States namely Assam, Himachal Pradesh and Jammu & Kashmir, about 68 percent to

77 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 77 percent to 92 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2019-20 (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 2017-18 (Accounts)

('₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	52413.73	3813.82	56227.55	28073.84	22760.71	48834.55
2	Bihar	29708.49	3506.74	33215.23	58511.38	25720.12	84231.50
3	Chhattisgarh	21988.04	6340.42	28329.46	18660.45	12657.17	31317.62
4	Goa	4988.40	3033.28	8021.68	2287.23	744.62	3031.85
5	Gujarat	73646.45	15073.97	88720.42	18885.25	15885.60	34570.85
6	Haryana	41836.46	9112.85	50949.31	6560.44	5185.12	11745.56
7	Jharkhand	14487.86	7846.67	22334.53	19009.21	11412.28	30421.49
8	Karnataka	90335.10	6476.53	96811.63	28547.24	21640.78	50188.02
9	Kerala	48159.57	11109.61	59359.18	15133.12	8527.84	23660.96
10	Madhya Pradesh	49943.33	9061.18	59004.51	45720.59	30150.29	75870.88
11	Maharashtra	171686.03	16879.57	188365.60	33465.04	21822.93	55287.97
12	Odisha	31070.29	8398.47	39468.76	28115.58	17619.94	45735.52
13	Punjab	31495.57	4318.39	35813.96	9544.62	7651.01	17186.63
14	Rajasthan	54341.89	15733.72	70075.61	33291.53	23940.04	57231.57
15	Tamil Nadu	96472.17	10764.00	107236.17	24364.14	14879.44	39043.58
16	Telangana	58176.94	7825.40	66002.34	14762.96	8058.80	22821.76
17	Uttar Pradesh	109604.76	19794.88	129399.62	108727.38	40648.45	149375.83
18	West Bengal	57700.73	3117.17	60817.90	44340.94	26111.54	70452.48
	Sub Total-I	1038056.81	162096.65	1200153.46	535800.94	315216.68	851017.62
Special Category							
19	Arunachal Pradesh	1747.13	366.19	2113.32	8307.23	3354.06	11661.29
20	Assam	15466.92	4071.97	19538.89	20050.14	14541.91	34592.05
21	Himachal Pradesh	7592.51	2363.84	9956.35	4316.47	13094.23	17410.70
22	Jammu & Kashmir	10797.08	4362.11	15159.19	10650.97	22701.49	33352.46
23	Manipur	1210.50	174.07	1384.57	3734.77	5238.49	6973.26
24	Meghalaya	1886.65	366.63	2253.28	3886.58	3133.61	7020.19
25	Mizoram	858.70	390.65	1249.35	2784.25	4546.59	7330.84
26	Nagaland	976.92	388.53	1365.45	3014.49	6639.27	9653.76
27	Sikkim	937.89	654.38	1592.27	2385.10	1235.42	3620.52
28	Tripura	1858.58	493.48	2352.06	3885.52	3830.37	7715.89
29	Uttarakhand	10880.29	1769.52	12649.81	6369.55	8085.21	14454.76
	Sub Total-II	54213.17	15401.37	69614.54	69385.07	86400.65	155785.72
	Total (I+II)	1092269.98	177498.02	1269768.00	605186.01	401617.33	1006803.34

Table 2.3.1 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2017-18 (Accounts)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	49.89	3.63	53.52	24.82	21.66	46.48
2	Bihar	25.30	2.99	28.28	49.92	21.90	71.72
3	Chhattisgarh	36.87	10.63	47.50	31.28	21.22	52.50
4	Goa	45.13	27.44	72.57	20.69	6.74	27.43
5	Gujarat	59.73	12.23	71.96	15.16	12.88	28.04
6	Haryana	66.73	14.54	81.27	10.46	8.27	18.73
7	Jharkhand	27.46	14.87	42.34	36.03	21.63	57.66
8	Karnataka	61.45	4.41	65.86	19.42	14.72	34.14
9	Kerala	58.01	13.49	71.50	19.23	10.27	28.50
10	Madhya Pradesh	37.03	6.72	43.75	33.90	22.35	56.25
11	Maharashtra	70.46	6.85	77.31	13.73	8.96	22.69
12	Odisha	36.47	9.86	46.32	33.00	20.68	53.68
13	Punjab	59.41	8.15	67.56	18.01	14.43	32.44
14	Rajasthan	42.69	12.36	55.04	26.15	18.80	44.96
15	Tamil Nadu	65.95	7.36	73.31	16.66	10.04	26.69
16	Telangana	65.50	8.81	74.31	16.62	9.07	25.69
17	Uttar Pradesh	39.32	7.10	46.42	39.00	14.58	53.58
18	West Bengal	43.96	2.37	46.33	33.78	19.89	53.67
	Sub Total-I	50.61	7.90	46.33	33.78	19.89	53.67
Special Category							
19	Arunachal Pradesh	12.68	2.66	15.34	60.31	24.35	84.66
20	Assam	28.57	7.52	36.10	37.04	28.86	63.90
21	Himachal Pradesh	27.74	8.64	36.38	15.77	47.85	63.62
22	Jammu & Kashmir	22.26	8.99	31.25	21.96	46.80	68.75
23	Manipur	11.69	1.68	13.37	36.06	50.58	86.63
24	Meghalaya	20.34	3.95	24.30	41.91	33.79	75.70
25	Mizoram	10.01	4.55	14.56	32.45	52.99	85.44
26	Nagaland	8.87	3.53	12.39	27.36	60.25	87.61
27	Sikkim	17.99	12.55	30.55	45.75	23.70	69.45
28	Tripura	18.46	4.90	23.36	39.59	38.05	76.64
29	Uttarakhand	40.14	6.53	46.67	23.50	29.83	53.33
	Sub Total-II	24.05	6.83	30.88	30.78	38.33	69.12
	All States	47.98	7.80	55.78	26.58	17.64	44.22

Table 2.3.2 (a)
Revenue Receipts from various sources of States
during 2018-19 (RE)

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	58694.79	4391.40	63086.19	32141.23	19456.72	51597.95
2	Bihar	33031.68	4445.89	37477.57	74142.72	46431.12	120573.84
3	Chhattisgarh	22803.43	8200.00	31003.43	23812.08	19413.00	43025.08
4	Goa	5357.63	2869.33	8226.96	2899.82	754.11	3653.73
5	Gujarat	83352.81	12102.30	95455.11	23489.32	21587.29	45076.61
6	Haryana	51173.61	9120.16	60293.77	8026.99	8507.35	16534.34
7	Jharkhand	21750.00	9378.41	31128.41	24600.00	13850.00	38450.00
8	Karnataka	96502.15	7287.09	103789.24	35225.55	26882.17	62107.72
9	Kerala	54255.72	12991.97	67247.69	18787.13	13971.78	32758.89
10	Madhya Pradesh	52771.02	9856.95	62627.97	57486.87	31244.91	88731.78
11	Maharashtra	188931.29	17050.27	205981.56	42050.43	38467.71	80518.14
12	Odisha	30050.20	11250.02	41300.22	34553.50	26029.07	60582.57
13	Punjab	33073.01	9929.97	43002.98	11677.71	15718.23	27395.94
14	Rajasthan	81907.01	19966.41	81873.42	41852.35	24458.24	86310.59
15	Tamil Nadu	110178.43	14699.71	124878.14	30638.87	25101.70	55740.57
16	Telangana	66248.75	6347.49	72596.24	17960.01	28541.88	46501.89
17	Uttar Pradesh	138071.39	28821.66	166893.05	137768.58	75360.09	213128.67
18	West Bengal	61616.86	4153.98	65770.84	56184.46	30670.18	86854.64
	Sub Total-I	1169770.78	192663.61	1362433.79	673097.40	466445.53	1139542.93
Special Category							
19	Arunachal Pradesh	1200.00	825.00	2025.00	10436.14	7287.90	17724.04
20	Assam	18508.01	13159.79	31667.80	25215.85	32970.65	58186.50
21	Himachal Pradesh	6846.98	2323.06	9170.04	5429.77	16588.95	22018.72
22	Jammu & Kashmir	9307.57	5727.00	15034.57	12867.40	38257.91	51125.31
23	Manipur	1039.07	174.07	1213.14	4546.78	6438.49	10985.27
24	Meghalaya	1977.59	538.10	2515.69	4798.39	5217.43	10015.82
25	Mizoram	483.34	323.85	807.19	3389.80	4476.92	7866.72
26	Nagaland	711.05	347.10	1058.15	3792.42	7124.45	10916.87
27	Sikkim	672.88	845.88	1318.56	2794.67	2663.53	5458.20
28	Tripura	2290.63	344.22	2634.85	4955.48	7050.70	12006.18
29	Uttarakhand	14763.62	3746.53	18510.15	8011.59	8232.14	16243.73
	Sub Total-II	57800.54	28155.20	85955.74	86238.29	136309.07	222547.36
	Total (I+II)	1227571.32	220818.21	1448389.53	759335.69	602754.60	1362090.29

Table 2.3.2 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2018-19 (RE)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	51.18	3.83	55.01	28.03	16.97	44.99
2	Bihar	20.90	2.81	23.71	46.91	29.38	76.29
3	Chhattisgarh	30.80	11.08	41.88	31.90	26.22	58.12
4	Goa	45.10	24.15	69.25	24.41	6.35	30.75
5	Gujarat	59.31	8.61	67.92	16.71	15.36	32.08
6	Haryana	66.61	11.87	78.48	10.45	11.07	21.52
7	Jharkhand	31.26	13.48	44.74	35.36	19.91	55.26
8	Karnataka	58.17	4.39	62.56	21.23	16.20	37.44
9	Kerala	54.25	12.99	67.24	18.79	13.97	32.76
10	Madhya Pradesh	34.91	6.39	41.30	38.03	20.67	58.70
11	Maharashtra	65.94	5.95	71.90	14.88	13.43	28.10
12	Odisha	29.49	11.04	40.54	33.91	25.55	59.46
13	Punjab	46.98	14.11	61.08	16.59	22.33	38.92
14	Rajasthan	41.78	13.47	55.25	28.24	16.51	44.75
15	Tamil Nadu	61.00	8.14	69.14	16.96	13.90	30.86
16	Telangana	55.63	5.33	60.96	15.08	23.96	39.04
17	Uttar Pradesh	36.33	7.58	43.92	36.25	19.83	56.08
18	West Bengal	40.37	2.72	43.09	36.81	20.10	56.91
-	Sub Total-I	46.75	7.70	54.45	26.90	18.64	45.55
Special Category							
19	Arunachal Pradesh	6.08	4.18	10.25	52.84	36.90	89.75
20	Assam	20.60	14.65	35.24	28.06	36.69	64.76
21	Himachal Pradesh	21.95	7.45	29.40	17.41	53.19	70.60
22	Jammu & Kashmir	14.07	8.66	22.72	18.45	57.83	77.28
23	Manipur	8.52	1.43	9.95	37.27	52.78	90.05
24	Meghalaya	15.78	4.29	20.07	38.29	41.63	79.93
25	Mizoram	5.57	3.73	9.31	39.08	51.61	90.69
26	Nagaland	5.94	2.90	8.84	31.67	59.49	91.16
27	Sikkim	9.93	9.53	19.46	41.24	39.30	80.54
28	Tripura	15.65	2.35	18.00	33.85	48.16	82.00
29	Uttarakhand	42.48	10.78	53.26	23.05	23.69	46.74
	Sub Total-II	18.74	9.13	27.86	27.95	44.18	72.14
	All States	43.68	7.86	51.54	27.02	21.45	48.46

Table 2.3.3 (a)
Revenue Receipts from various sources of States
during 2019-20 (BE)

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	75437.70	7354.72	82792.42	34833.48	61071.51	95904.99
2	Bihar	36174.69	4806.47	40981.16	86747.10	49018.38	135766.48
3	Chhattisgarh	23892.94	8825.00	32617.94	27154.05	20074.00	47228.05
4	Goa	5845.63	3250.91	9096.54	3247.57	1249.68	4497.25
5	Gujarat	91761.57	13979.73	105741.30	26047.64	22943.02	48990.66
6	Haryana	51266.09	10024.95	61291.04	11055.55	9872.82	20928.37
7	Jharkhand	23750.00	10874.20	34424.20	28100.00	13833.80	39933.80
8	Karnataka	101743.98	8055.41	109799.39	39808.28	32257.31	72063.57
9	Kerala	67099.98	15070.07	82170.03	21482.25	11702.43	33184.68
10	Madhya Pradesh	65273.74	13968.27	79242.01	63750.81	36360.93	100111.74
11	Maharashtra	210824.29	16806.72	227631.01	46630.66	40227.33	86857.99
12	Odisha	33000.00	12500.00	45500.00	39208.59	30559.41	69768.00
13	Punjab	37674.19	9476.98	47151.17	13319.42	18039.10	31358.52
14	Rajasthan	73742.57	19124.12	92866.69	44461.88	28878.09	71137.95
15	Tamil Nadu	124813.06	13326.90	138139.96	33978.47	25602.74	59581.21
16	Telangana	69328.57	15975.03	85303.60	19718.57	8177.75	27896.32
17	Uttar Pradesh	144249.10	30632.96	174882.06	148790.07	68062.27	216852.34
18	West Bengal	67207.20	3987.26	71194.46	60735.22	32398.28	93133.50
	Sub Total-I	1302885.28	217739.70	1520624.98	747065.57	508127.85	1255193.42
Special Category							
19	Arunachal Pradesh	1440.00	1050.00	2490.00	11571.10	6796.82	18367.92
20	Assam	17994.15	8531.65	26525.80	34374.20	22247.99	56622.19
21	Himachal Pradesh	7921.43	2442.86	10364.29	7398.00	15984.66	23382.66
22	Jammu & Kashmir	10387.28	6066.23	16453.51	14590.06	40098.99	54689.05
23	Manipur	1184.54	262.78	1467.32	5211.22	6478.86	11690.08
24	Meghalaya	2089.80	600.57	2690.37	5422.37	6325.22	11747.59
25	Mizoram	573.69	459.30	1032.99	3885.19	4928.81	8814.00
26	Nagaland	780.14	329.02	1109.16	4192.50	7871.94	12064.44
27	Sikkim	985.22	704.54	1689.76	2969.52	2738.16	5707.68
28	Tripura	2748.95	285.21	3034.16	5956.00	6108.30	12064.30
29	Uttarakhand	14736.85	4254.81	18991.66	8685.26	11078.57	19963.83
	Sub Total-II	60842.05	25006.97	85849.02	104455.42	130658.32	235113.74
	Total (I+II)	1363727.33	242746.67	1606474.00	851520.99	638786.17	1490307.16

Table 2.3.3 (b)
Revenue Receipts from Various Sources as percentage to Total
Revenue Receipts of States during 2019-20 (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
Non-Special Category							
1	Andhra Pradesh	42.22	4.12	46.33	19.49	34.18	53.67
2	Bihar	20.47	2.72	23.19	49.08	27.73	76.81
3	Chhattisgarh	29.71	11.07	40.78	34.05	25.17	59.22
4	Goa	43.00	23.91	66.92	23.89	9.19	33.08
5	Gujarat	59.30	9.03	68.34	16.83	14.83	31.66
6	Haryana	62.35	12.19	74.55	13.45	12.01	25.45
7	Jharkhand	31.94	14.36	46.30	35.10	18.60	53.70
8	Karnataka	55.95	4.43	60.37	21.89	17.74	39.63
9	Kerala	58.17	13.06	71.23	18.62	10.14	28.77
10	Madhya Pradesh	36.39	7.79	44.18	35.54	20.27	55.82
11	Maharashtra	67.04	5.34	72.38	14.83	12.79	27.62
12	Odisha	28.63	10.84	39.47	34.01	26.51	60.53
13	Punjab	47.99	12.07	60.06	16.97	22.98	39.94
14	Rajasthan	44.96	11.66	56.62	27.11	16.27	43.38
15	Tamil Nadu	63.13	6.74	69.87	17.19	12.95	30.13
16	Telangana	61.30	14.04	75.33	17.43	7.23	24.67
17	Uttar Pradesh	36.82	7.82	44.64	37.98	17.37	55.36
18	West Bengal	40.90	2.43	43.32	36.96	19.72	56.68
	Sub Total-I	46.94	7.84	54.78	26.91	18.31	45.22
Special Category							
19	Arunachal Pradesh	6.90	5.03	11.94	55.48	32.59	88.06
20	Assam	21.64	10.26	31.90	41.34	26.76	68.10
21	Himachal Pradesh	23.47	7.24	30.71	21.92	47.37	69.29
22	Jammu & Kashmir	14.60	8.53	23.13	20.51	56.36	76.87
23	Manipur	9.00	2.15	11.15	39.61	49.24	88.85
24	Meghalaya	14.47	4.16	18.63	37.56	43.81	81.37
25	Mizoram	5.83	4.66	10.49	39.46	50.05	89.51
26	Nagaland	5.92	2.50	8.42	31.83	59.76	91.58
27	Sikkim	13.32	9.52	22.84	40.14	37.01	77.16
28	Tripura	18.21	1.89	20.10	39.45	40.46	79.90
29	Uttarakhand	37.83	10.92	48.75	22.81	28.44	51.25
	Sub Total-II	18.96	7.79	26.75	32.54	40.71	73.25
	All States	44.04	7.84	51.88	27.50	20.63	48.12

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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) have been reviewed in the following paragraphs:-

2.4.1 Per Capita Revenue Receipts during 2017-18 (Accounts)

The per capita total revenue for all States taken together during 2017-18 (Accounts) was ₹ 17389.03. The per capita revenue receipts from State's sources and Central sources were ₹ 9698.81 and ₹ 7690.22 respectively.

Non- Special Category States

In the non-special category States, the per capita revenue receipts from States sources during 2017-18 (Accounts) were maximum in Goa (₹ 53477.87) followed by Haryana (₹ 18261.40), Telangana (₹ 17838.47) and Kerala (₹ 17561.89). Bihar (₹ 2781.85) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 33256.00) followed by Telangana (₹ 15723.50), Haryana (₹ 14995.15), Kerala (₹ 14248.39) and Maharashtra (₹ 14165.51). Bihar with ₹ 2488.15 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 20221.87) followed by Kerala (₹ 3313.49) and Haryana (₹ 3266.25). Bihar with ₹ 293.70 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 (₹ 15248.20) followed by Chhattisgarh (₹ 6325.58), Odisha (₹ 6192.86) and Madhya Pradesh (₹ 5644.52). The per capita share in Central Taxes was minimum in Haryana (₹ 2351.41). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1800.57 in Maharashtra to ₹ 4964.13 in Goa. The per capita share of Haryana was ₹ 1858.47.

Special Category States

The special category States received major share of their per capita revenue receipts from the Centre in the form of share in Central Taxes and Grants. The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹ 10055.83, ₹ 23850.27, ₹ 23487.65 and ₹ 12906.04 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 72883.06) and minimum in Tripura (₹ 19289.73).

The per capita total revenue receipts of States during 2017-18 (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 2018-19 (RE)

The per capita total revenue receipts for all States taken together during 2018-19 (RE) were ₹ 21174.41. The per capita revenue from State's sources and Central sources was ₹ 10912.30 and ₹ 10262.11 respectively.

Non-Special Category States

The analysis shows that the per capita revenue receipts from States' sources during 2018-19 (RE) was maximum in Goa (₹ 54846.40) followed by Haryana (₹ 21380.77), Kerala (₹ 19895.77), Telangana (₹ 19463.07), Maharashtra (₹ 16814.82) and Karnataka (₹ 15353.44) in the non-special category States. Bihar with ₹ 3074.45 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 35717.53) followed by Haryana (₹ 18146.67), Telangana (₹ 17761.33), Kerala (₹ 16051.99) and Maharashtra (₹ 15422.96). Bihar with ₹ 2709.74 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 19128.87). Bihar (₹ 364.72) 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 2017-18 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 19330.80) followed by Chhattisgarh (₹ 7844.54), Odisha (₹ 7528.00), Madhya Pradesh (₹ 6985.04) and Jharkhand (₹ 6439.79). The per capita share in Central Taxes in Haryana was ₹ 2846.45. The per capita share received from Central Grants of all non-special category States ranged from ₹ 3016.79 in Haryana to ₹ 7651.98 in Telangana whereas Haryana's per capita share was ₹ 3016.79.

Special Category States

The major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received the per capita share in Central Taxes and Grants from the Centre amounting to ₹ 16672.35, ₹ 29755.03, ₹ 35503.69 and ₹ 14248.89 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 110775.25) and minimum in Meghalaya (₹ 28616.63).

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

The per capita total revenue receipts for both categories of States taken together during 2019-20 (BE) were estimated as ₹ 23020.97. The per capita revenue from State's sources and Central sources was ₹ 11942.27 and ₹ 11078.70 respectively.

Non-Special Category States

In the non-special category States, the per capita revenue receipts from State's sources during 2019-20 (BE) were estimated as maximum in Goa (₹ 60643.60) followed by Kerala (₹ 24310.66), Telangana (₹ 22720.96), Haryana (₹ 21430.43) and Maharashtra (₹ 18401.86). Bihar with ₹ 3296.96 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 38970.87) followed by Kerala (₹ 19852.06), Telangana (₹ 18487.62), Haryana (₹ 17925.21) and Maharashtra (₹ 17043.19). Bihar with ₹ 2910.27 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 21672.73) followed by Kerala (₹ 4458.60), Telangana (₹ 4233.34), Haryana (₹ 3505.23) and Punjab (₹ 3148.50). Bihar with ₹ 386.68 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 21650.47) followed by Chhattisgarh (₹ 8816.25), Odisha (₹ 8449.70), Madhya Pradesh (₹ 7625.69) and Bihar (₹ 6978.85). The per capita share in Central Taxes for Haryana was estimated as ₹ 3865.58. The per capita Grants from the Centre ranged from ₹ 2180.73 in Telangana to ₹ 11479.61 in Andhra Pradesh. In Haryana, it was estimated as ₹ 3452.03.

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, Jammu & Kashmir and Uttarakhand received the per capita revenue from the Central sources in the form of share in Central Taxes and Central Grants amounting to ₹ 15994.97, ₹ 31598.19, ₹ 37203.44 and ₹ 17210.20. In small States, it was maximum in Arunachal Pradesh (₹ 108046.59) and minimum in Tripura (₹ 29425.12).

The per capita total revenue receipts of States during 2019-20 (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 2017-18 (Accounts)

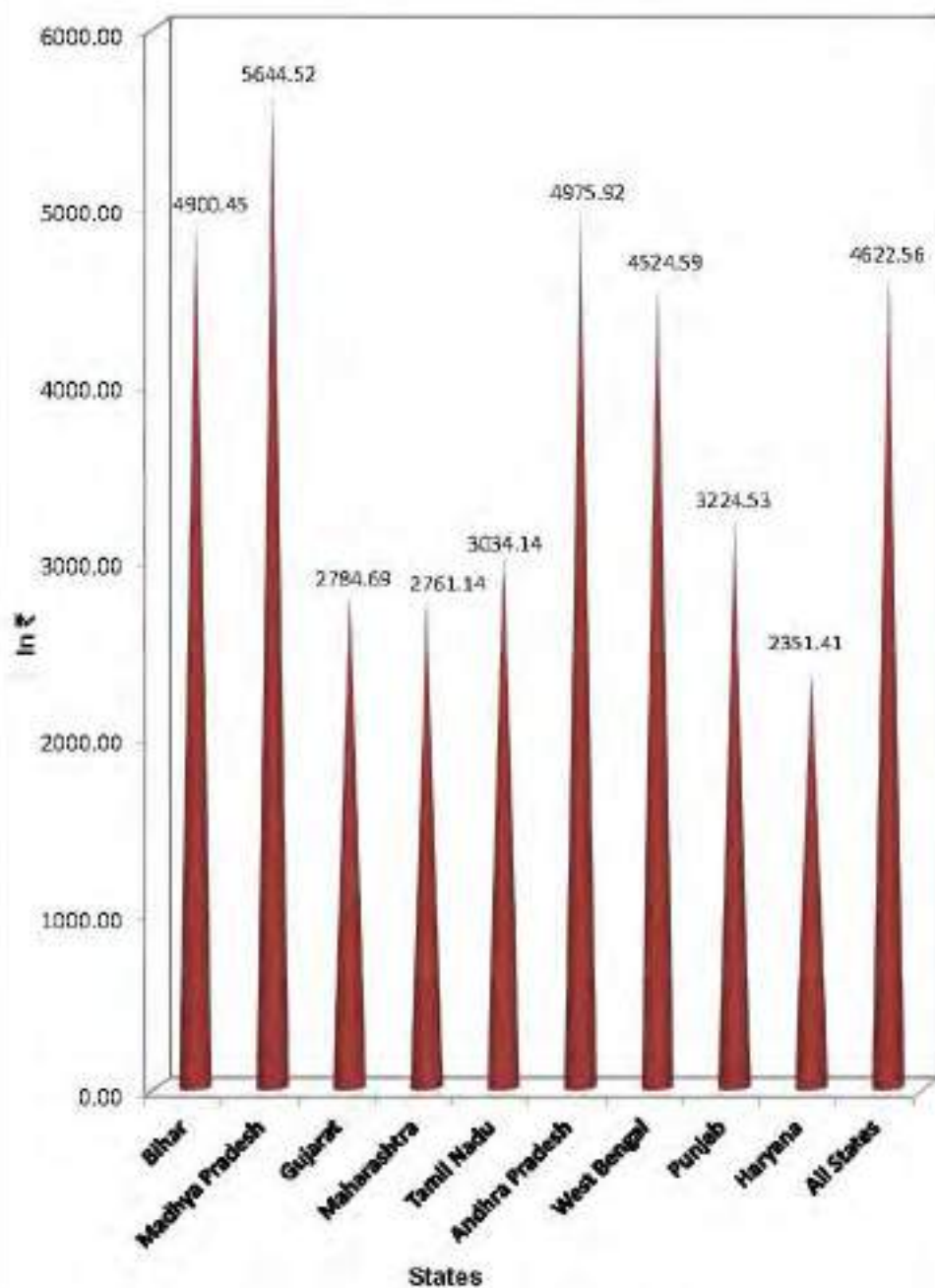
(in ₹)

Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	10002.62	727.83	10730.45	4975.92	4343.65	9319.57	20050.02
2	Bihar	2488.15	293.70	2781.85	4900.45	2154.11	7054.56	9836.41
3	Chhattisgarh	7453.91	2149.29	9603.21	6325.58	4290.57	10616.14	20219.35
4	Goa	33256.00	20221.87	53477.87	15248.20	4964.13	20212.33	73690.20
5	Gujarat	10975.63	2246.49	13222.12	2784.69	2367.45	5152.14	18374.26
6	Haryana	14995.15	3266.25	18261.40	2351.41	1856.47	4209.88	22471.28
7	Jharkhand	3863.43	2092.45	5955.87	5069.12	3043.27	8112.40	14068.27
8	Karnataka	13543.46	970.99	14514.49	4279.95	3244.49	7524.44	22038.93
9	Kerala	14248.39	3313.49	17561.89	4477.25	2523.03	7000.28	24562.17
10	Madhya Pradesh	8165.84	1118.66	9284.51	6644.52	3722.26	9366.78	16651.29
11	Maharashtra	14165.51	1376.20	15541.72	2761.14	1800.57	4561.71	20103.43
12	Odisha	6843.68	1849.88	8693.56	6192.85	3881.04	10073.90	18767.46
13	Punjab	10640.40	1458.92	12099.31	3221.53	2584.80	5806.33	17906.65
14	Rajasthan	7131.48	2064.79	9196.27	4388.97	3141.74	7530.70	16738.98
15	Tamil Nadu	12013.97	1340.47	13354.44	3034.14	1828.07	4862.21	18216.66
16	Telangana	15723.50	2114.97	17838.47	3989.99	2178.05	6168.04	24006.51
17	Uttar Pradesh	4943.83	892.87	5836.70	4904.26	1833.49	6737.75	12574.45
18	West Bengal	5887.83	318.08	6205.91	4524.58	2664.44	7189.03	13394.94
	Sub Total-I	8465.64	1321.94	9787.58	4369.60	2570.68	6940.28	16727.87
Special Category								
19	Arunachal Pradesh	10919.56	2298.89	13208.25	51920.19	20662.88	72983.06	98091.31
20	Assam	4496.20	1193.71	5679.91	5828.53	4227.30	10055.83	15735.74
21	Himachal Pradesh	10400.70	3238.14	13638.84	5912.97	17937.30	23850.27	37489.11
22	Jammu & Kashmir	7603.58	3071.91	10675.49	7500.68	15986.96	23487.65	34163.13
23	Manipur	3458.57	497.34	3955.91	10670.77	14967.11	25637.89	29593.80
24	Meghalaya	5390.43	1047.51	6437.94	11104.51	8953.17	20057.69	26495.63
25	Mizoram	7155.93	3255.42	10411.25	23202.08	37888.25	61090.33	71501.58
26	Nagaland	8512.00	2590.20	11102.20	20096.80	44261.80	64358.40	75464.00
27	Sikkim	15631.50	10906.33	26537.83	39751.67	20590.33	60342.00	86879.83
28	Tripura	4646.45	1233.70	5880.15	9713.80	9575.93	19289.73	25169.88
29	Uttarakhand	9714.54	1579.93	11294.47	5687.10	7218.94	12906.04	24200.51
	Sub Total-II	6531.71	1855.59	8387.29	8359.65	10400.72	18760.36	27156.66
	All States	8343.03	1355.77	9698.81	4622.56	3667.65	7690.22	17389.03

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



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



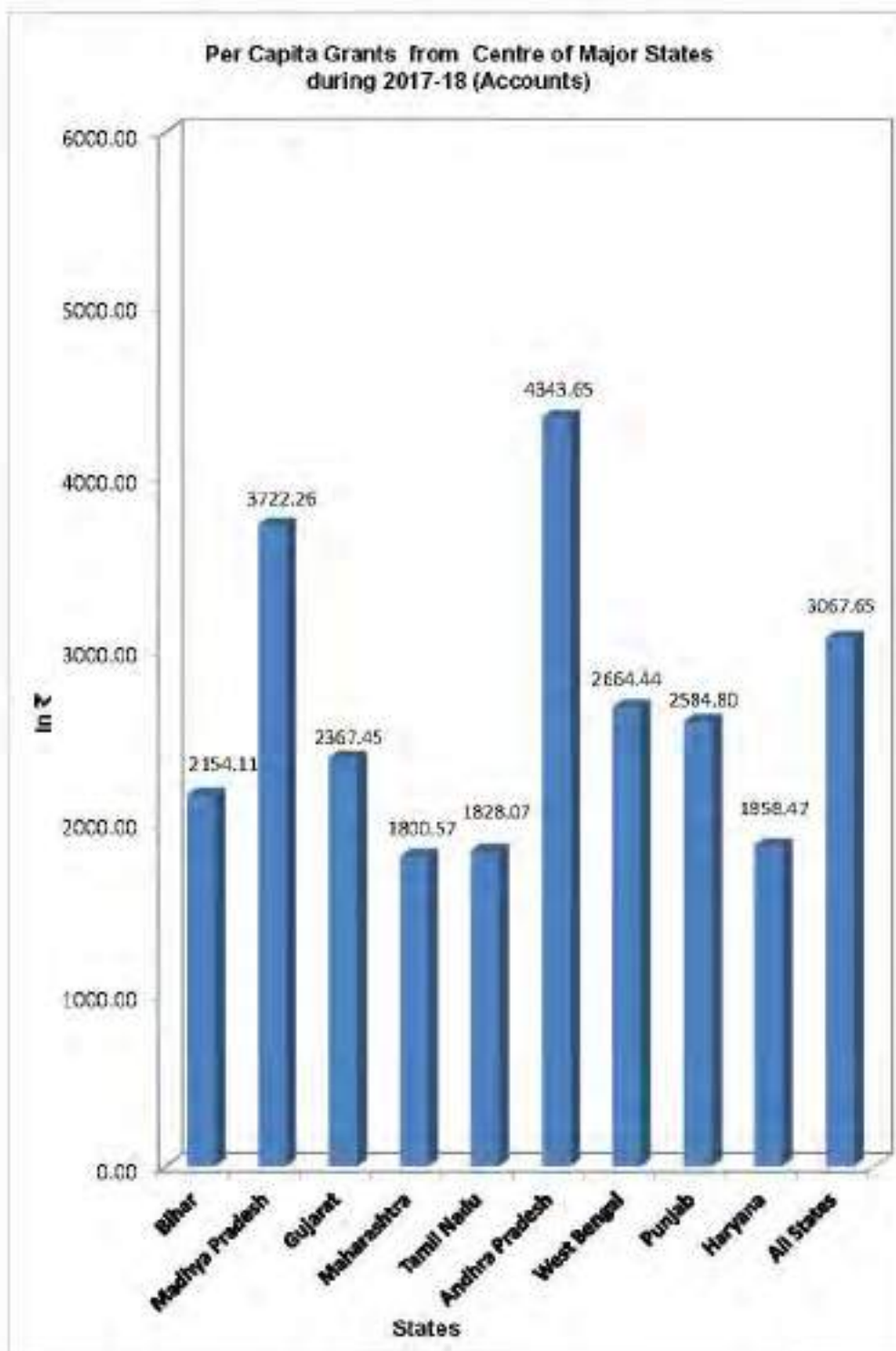
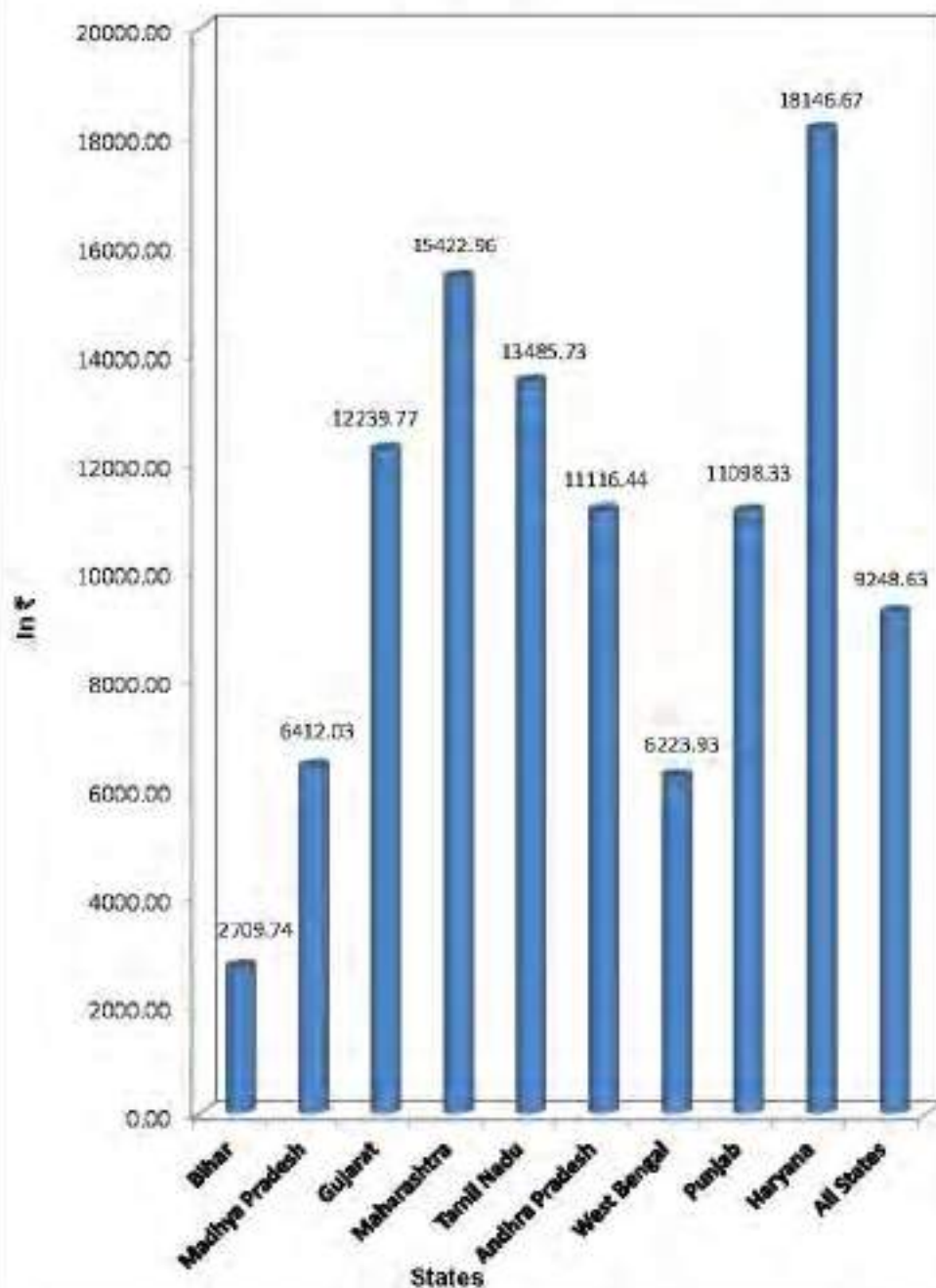


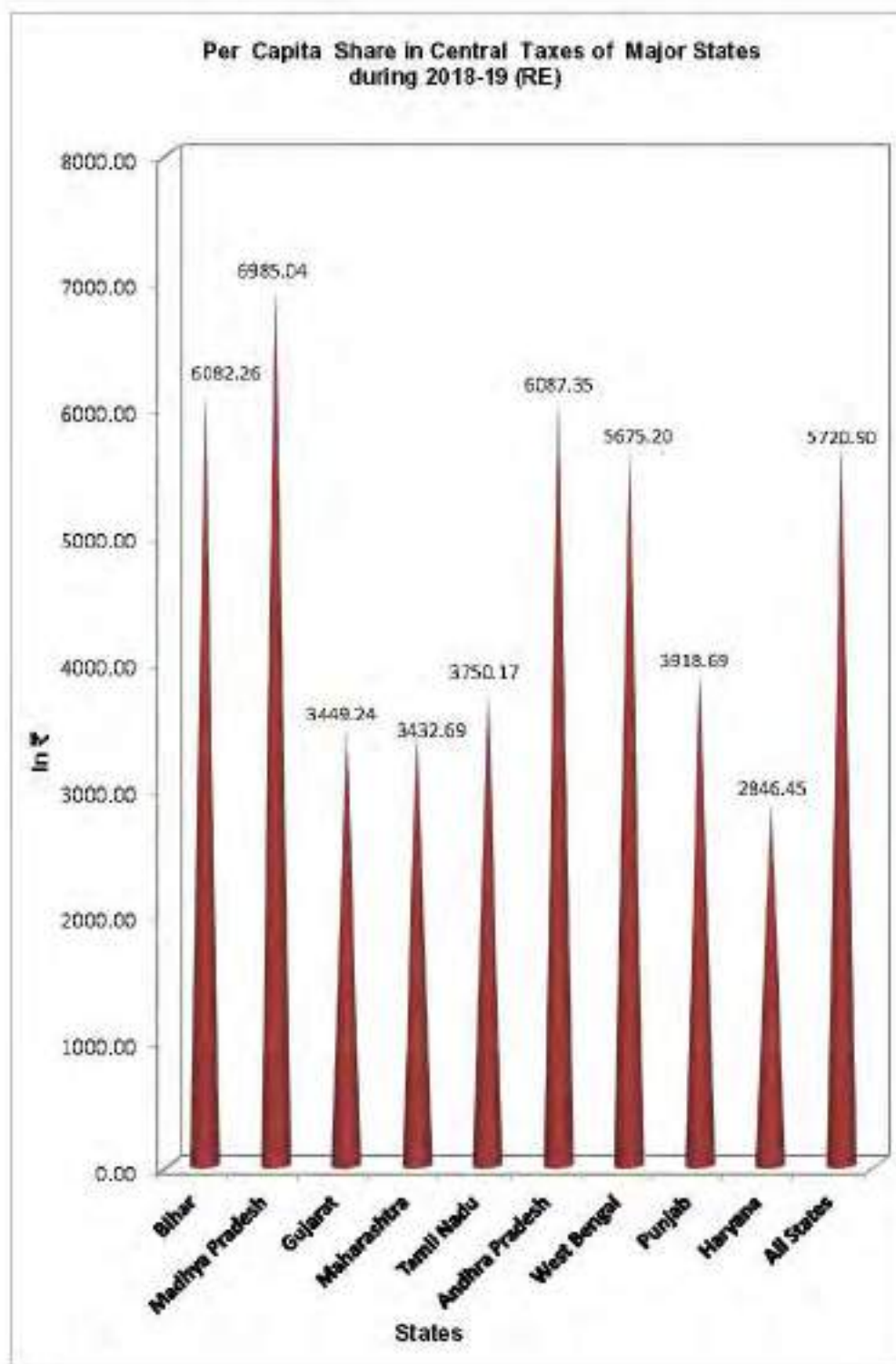
Table 2.4.2
Per Capita Total Revenue Receipts of States during 2018-19 (RE)

(in ₹)

Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	11116.44	891.70	11948.14	6087.35	3684.98	9772.34	21720.48
2	Bihar	2709.74	384.72	3074.45	6082.26	3808.95	9891.21	12965.66
3	Chhattisgarh	7575.88	2724.25	10300.14	7844.54	6449.50	14294.04	24594.18
4	Goa	35717.53	18128.87	54846.40	19330.80	5027.40	24358.20	79204.60
5	Gujarat	12239.77	1777.14	14016.90	3449.24	3188.94	6619.18	20636.08
6	Haryana	18146.67	3234.10	21380.77	2846.45	3016.79	5863.24	27244.01
7	Jharkhand	5693.72	2455.08	8148.80	6430.79	3525.65	10065.45	18214.24
8	Karnataka	14275.47	1077.97	15353.44	5210.88	3876.85	9187.53	24540.97
9	Kerala	16051.98	3843.78	19895.77	5558.32	4133.86	9691.98	29587.75
10	Madhya Pradesh	8412.03	1173.38	9585.42	6865.04	3786.47	10781.50	18366.92
11	Maharashtra	15422.96	1301.86	16814.82	3432.69	3140.22	6572.91	23387.73
12	Odisha	8546.88	2458.98	10997.87	7528.00	5670.82	13198.82	22196.59
13	Punjab	11098.33	3332.20	14430.53	3918.69	5274.57	9193.27	23623.80
14	Rajasthan	7998.32	2579.64	10577.96	6407.28	3158.98	8567.26	19145.22
15	Tamil Nadu	13485.73	1798.23	15284.96	3750.17	3072.42	6822.59	22107.55
16	Telangana	17761.33	1701.74	19463.07	4815.02	7651.88	12466.89	31930.06
17	Uttar Pradesh	8136.51	1288.86	9425.37	6123.05	3346.34	9472.39	18897.85
18	West Bengal	6223.93	419.59	6643.52	5675.20	3008.00	8773.20	15416.72
	Sub Total-I	9410.11	1549.86	10959.97	5414.67	3752.28	9166.94	20126.91
Special Category								
19	Arunachal Pradesh	7500.00	5156.25	12656.25	65225.88	45549.38	110775.25	123431.50
20	Assam	5393.15	3779.71	9172.87	7225.17	9447.18	16672.35	25746.22
21	Himachal Pradesh	9252.88	3149.08	12392.96	7337.53	22417.50	29755.03	42147.78
22	Jammu & Kashmir	6463.58	3977.00	10440.57	8035.69	26567.98	35503.69	45944.36
23	Manipur	2886.31	493.53	3389.83	12629.94	17884.60	30514.54	33894.47
24	Meghalaya	5850.26	1537.43	7387.69	13709.69	14966.94	28616.63	35904.31
25	Mizoram	3718.00	2491.15	6209.15	26075.38	34437.85	60513.23	66722.38
26	Nagaland	5078.93	2478.29	7558.21	27068.71	50888.93	77977.64	85535.88
27	Sikkim	11211.33	10784.67	21976.00	46577.83	44392.17	90970.00	112946.00
28	Tripura	5586.90	839.56	6426.46	12086.54	17196.83	29283.37	35709.83
29	Uttarakhand	12950.54	3286.43	16236.97	7027.71	7221.18	14248.89	30485.86
	Sub Total-II	6864.67	3343.85	10208.52	16242.68	16188.73	26430.88	36639.32
	All States	9248.63	1663.66	10912.30	5728.98	4541.21	10262.11	21174.41

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





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

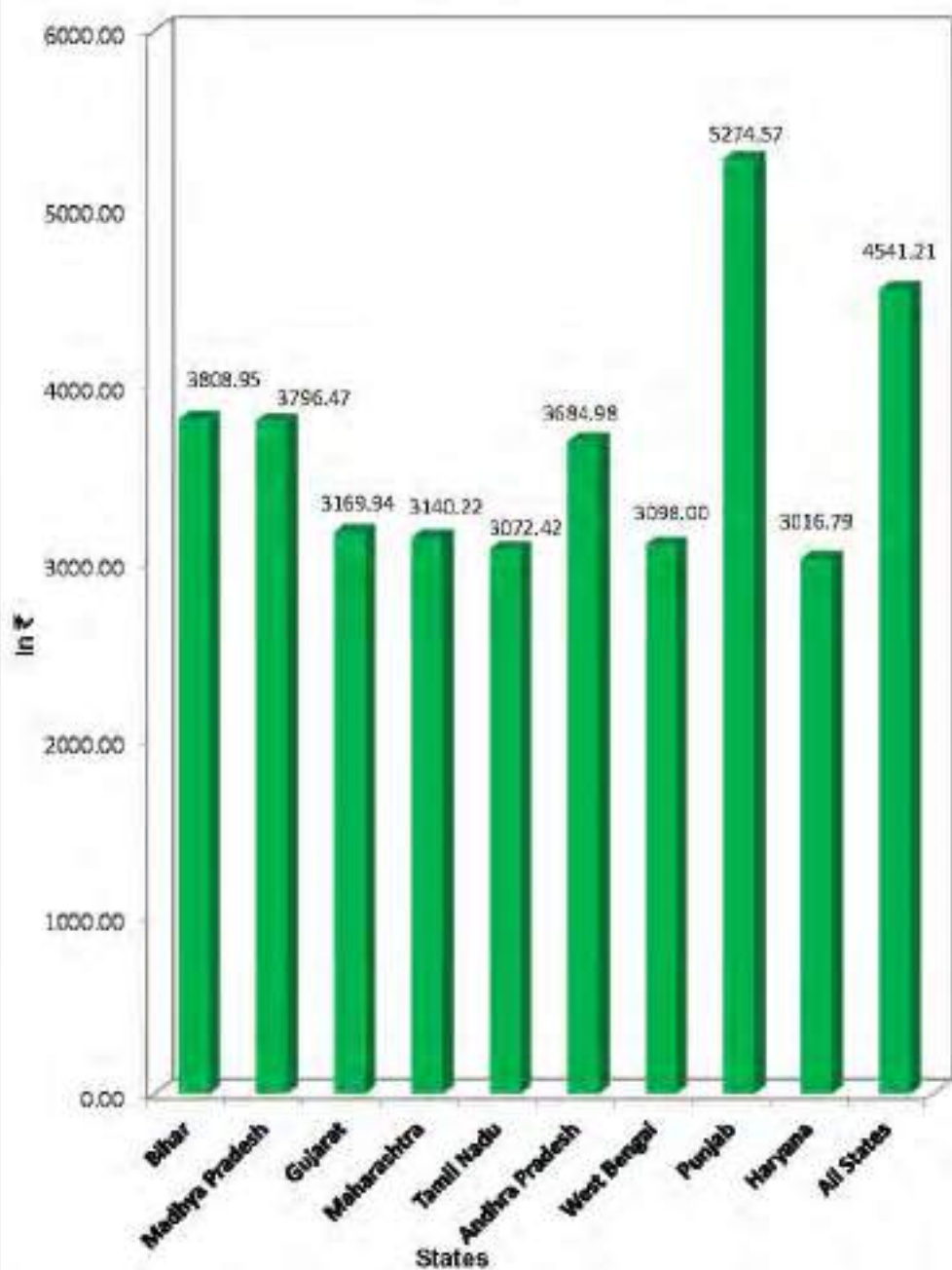
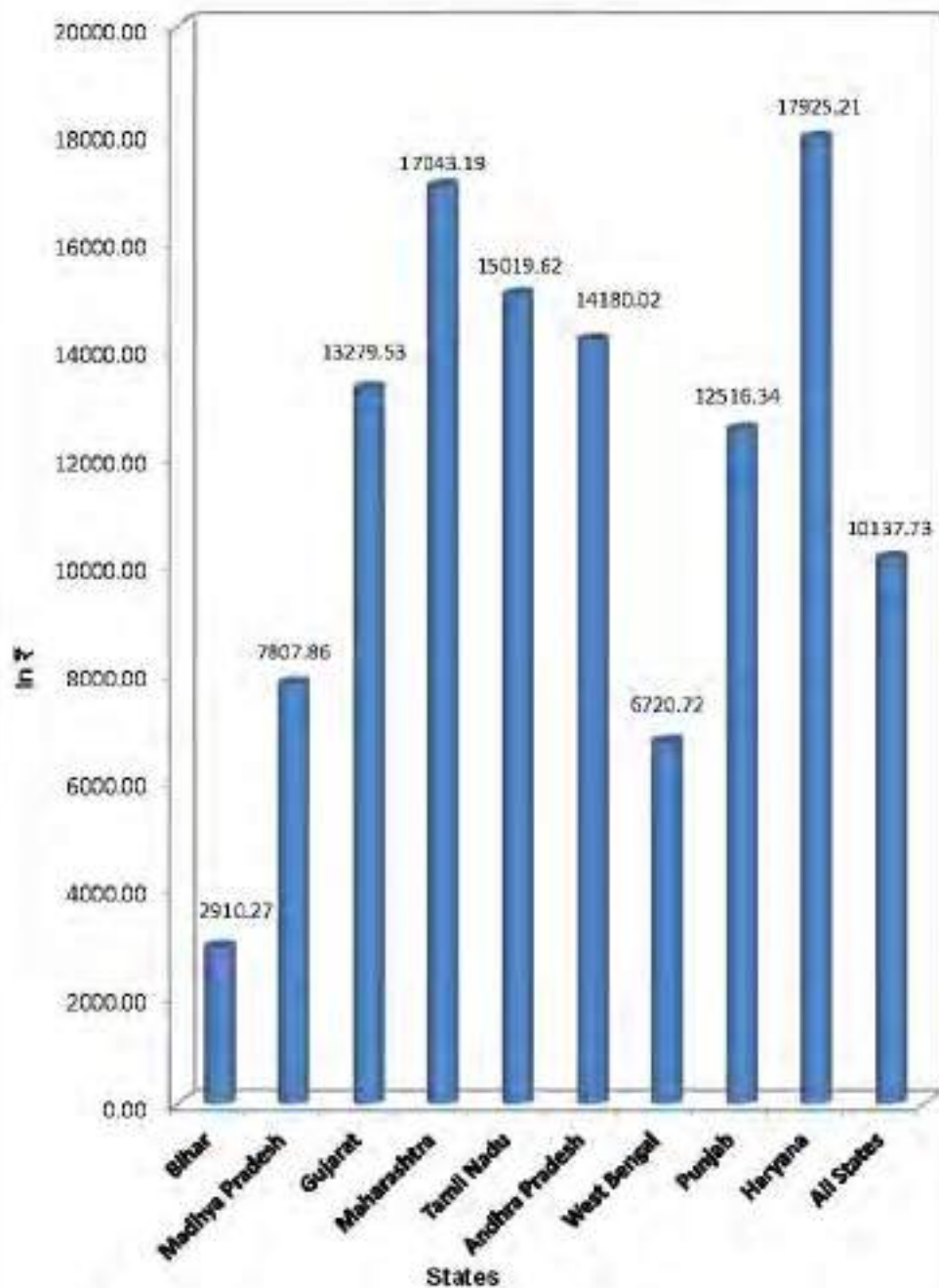


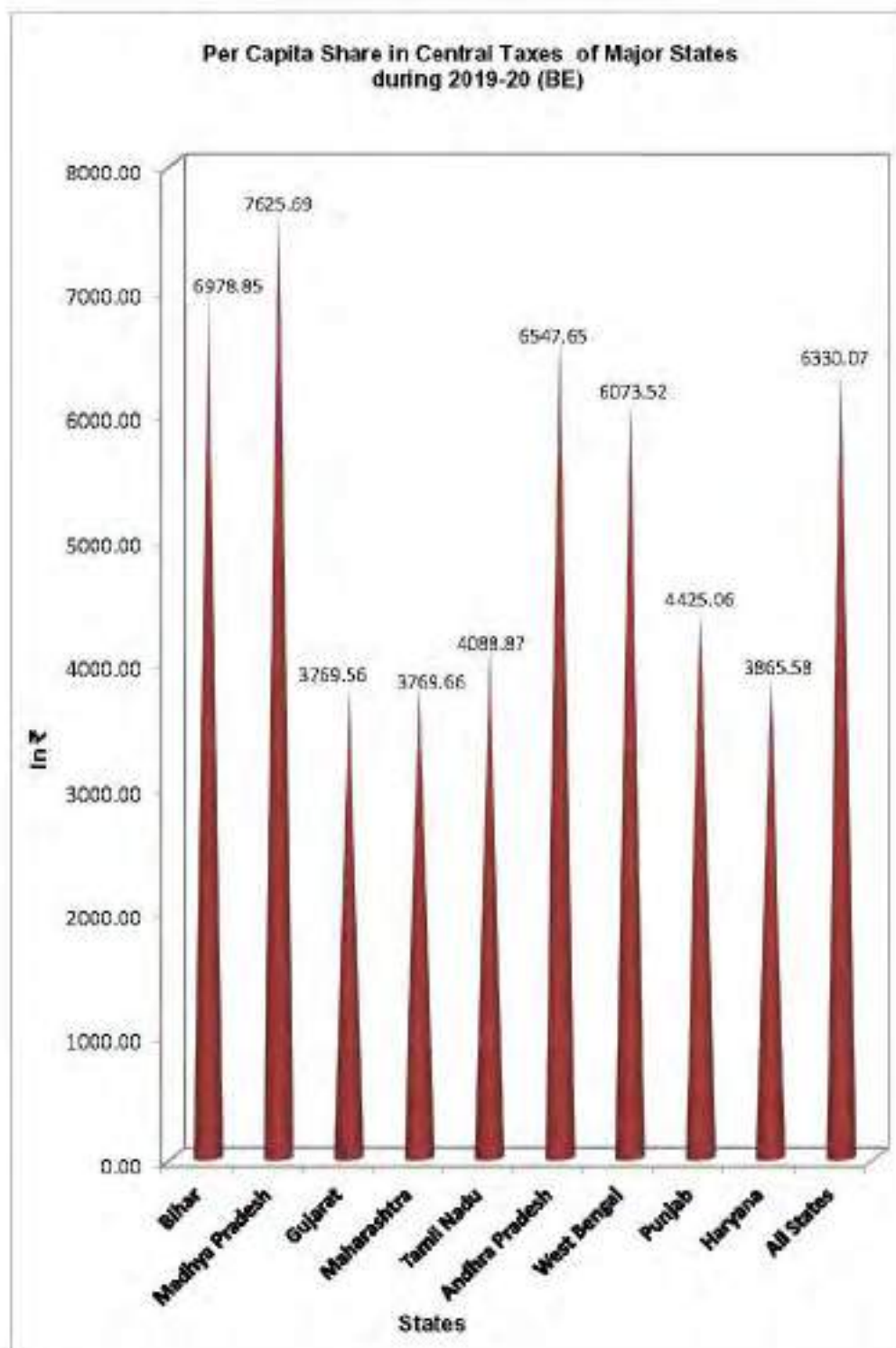
Table 2.4.3
Per Capita Total Revenue Receipts of States during 2019-20 (BE)

(in ₹)

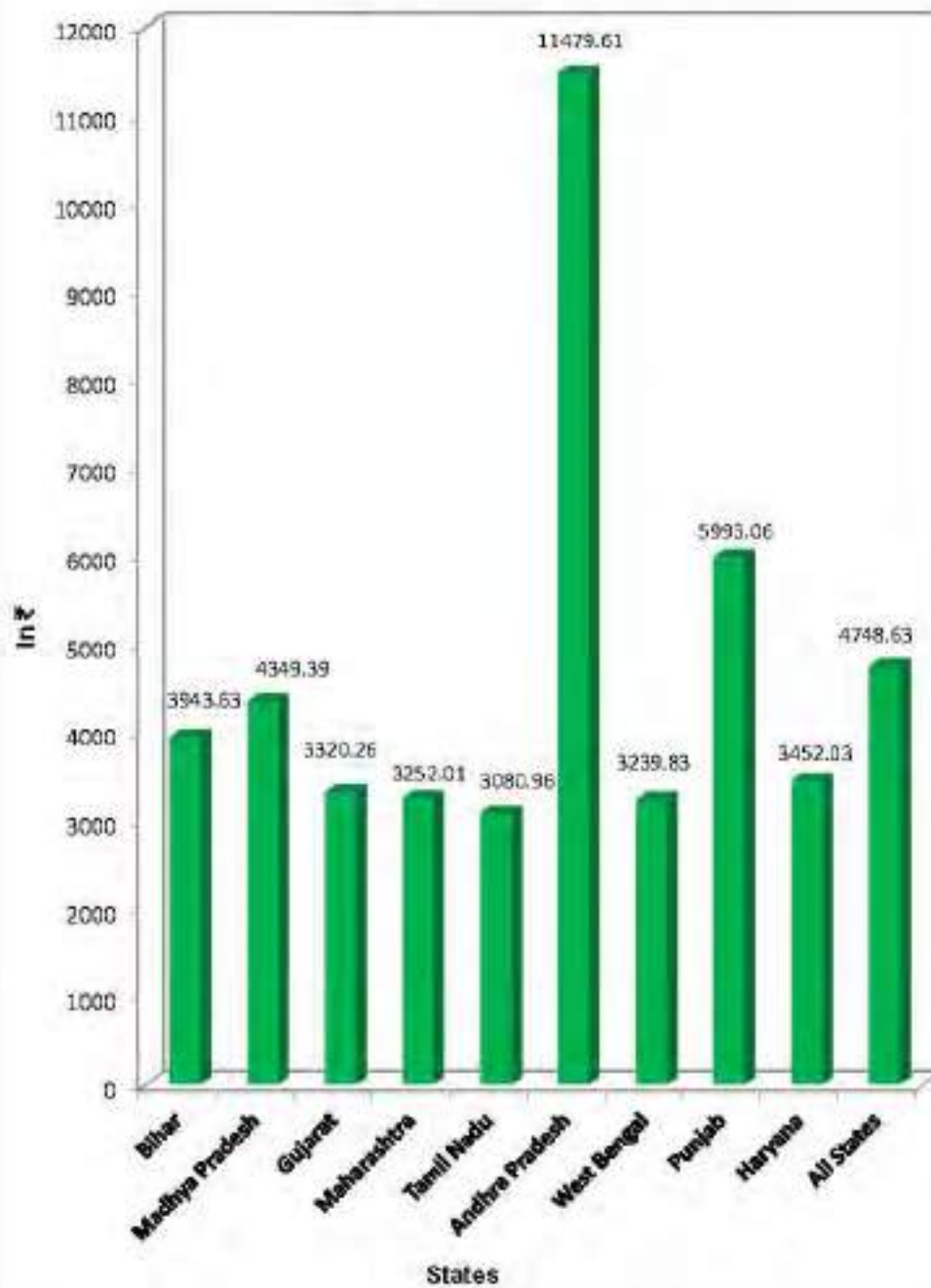
Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
Non-Special Category								
1	Andhra Pradesh	14180.02	1382.47	15562.48	6547.85	11479.61	18027.25	33589.74
2	Bihar	2010.27	386.88	3296.96	6978.85	3943.83	10922.48	14219.44
3	Chhattisgarh	7692.51	2865.26	10557.77	8816.25	8517.53	15333.78	25891.56
4	Goa	38970.87	21672.73	60643.60	21650.47	8331.20	29981.67	90625.27
5	Gujarat	13279.53	2023.12	15302.65	3769.56	3320.26	7089.82	22392.47
6	Haryana	17925.21	3505.23	21430.43	3865.58	3452.03	7317.61	28748.05
7	Jharkhand	6105.40	2744.01	8849.41	6709.51	3556.25	10265.76	19115.17
8	Karnataka	14853.14	1175.97	16029.11	5811.13	4709.10	10520.23	26549.34
9	Kerala	19852.06	4458.60	24310.66	6355.70	3462.26	9817.96	34128.61
10	Madhya Pradesh	7007.86	1670.85	8678.71	7625.89	4349.39	11975.09	21453.80
11	Maharashtra	17043.19	1358.67	18401.86	3769.66	3252.01	7021.66	25423.52
12	Odisha	7112.07	2693.97	9806.03	8449.70	6580.08	15035.78	24841.81
13	Punjab	12516.34	3148.50	15664.84	4425.06	5993.06	10418.11	26082.95
14	Rajasthan	9393.96	2436.19	11830.15	5553.93	3388.23	9062.16	20892.31
15	Tamil Nadu	15019.62	1803.72	16823.34	4088.87	3680.96	7169.82	23993.16
16	Telangana	19487.62	4233.34	22720.96	5258.29	2180.73	7439.02	30159.98
17	Uttar Pradesh	6321.17	1342.37	7663.54	6520.16	2982.57	9502.73	17166.28
18	West Bengal	6720.72	308.73	7119.45	6073.52	3239.83	9313.35	16432.80
	Sub Total-I	10342.00	1728.37	12070.37	5939.83	4633.40	9963.43	22933.80
Special Category								
19	Arunachal Pradesh	8470.59	6176.47	14647.06	68065.29	39981.29	108046.59	122693.65
20	Assam	5083.09	2410.07	7493.16	9710.23	6284.74	15994.97	23488.13
21	Himachal Pradesh	10704.64	3301.16	14005.80	9997.30	21600.89	31598.19	45603.99
22	Jammu & Kashmir	7066.18	4126.69	11192.86	9925.21	27278.22	37203.44	48396.30
23	Manipur	3201.46	764.27	3965.73	14084.38	17510.43	31594.81	35560.54
24	Meghalaya	5805.00	1688.25	7493.25	15062.14	17570.08	32632.19	40105.44
25	Mizoram	4413.00	3533.08	7946.08	29696.08	37913.02	67800.00	75746.08
26	Nagaland	6001.08	2530.92	8532.00	32250.00	60553.38	92803.38	101335.38
27	Sikkim	16420.33	11742.33	28162.67	48482.00	45636.00	95128.00	123290.67
28	Tripura	6704.76	695.63	7400.39	14528.83	14896.29	29425.12	36825.51
29	Uttarakhand	12704.10	3667.94	16372.12	7659.71	9550.49	17210.20	33582.32
	Sub Total-II	7124.36	2928.22	10052.58	12231.31	15299.57	27530.88	37583.46
	All States	10137.73	1804.54	11942.27	6339.67	4748.63	11678.76	23920.97

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





**Per Capita Grants from the Centre of Major States
during 2019-20 (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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) have been examined in the following paragraphs:-

2.5.1 Per Capita Total Receipts during 2017-18 (Accounts)

Non- Special Category States

The review of per capita total receipts shows that the per capita total receipts during 2017-18 (Accounts) were maximum in Goa (₹ 84472.67) followed by Kerala (₹ 32614.73), Haryana (₹ 31609.38), Telangana (₹ 31260.04) and Karnataka (₹ 26722.84) amongst the States of non-special category. Bihar with ₹ 11011.03 was at the minimum level.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts were ₹ 18452.87, ₹ 42892.25, ₹ 36122.64 and ₹ 31429.21 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 88085.44, ₹ 30587.77, ₹ 26937.57, ₹ 74350.42, ₹ 76442.53, ₹ 94587.83 and ₹ 30353.23 respectively.

The per capita total receipts (revenue and capital) of States during 2017-18 (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 2018-19 (RE)

Non- Special Category States

In the non-special category States, the per capita total receipts during 2018-19 (RE) were maximum in Goa (₹ 106730.87) followed by Telangana (₹ 41455.40), Kerala (₹ 36887.24), Haryana (₹ 36446.49), Chhattisgarh (₹ 30899.92) and Karnataka (₹ 30513.06). Bihar with ₹ 14961.94 was at the bottom.

Special Category States

The per capita total receipts were ₹ 29272.23, ₹ 52705.76, ₹ 59542.60 and ₹ 35574.68 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 129967.38, ₹ 42447.53, ₹ 39156.31, ₹ 80017.15, ₹ 95073.57, ₹ 128090.17 and ₹ 38720.63 respectively.

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

Non- Special Category States

The analysis shows that the per capita total receipts during 2019-20 (BE) were estimated as maximum in Goa (₹ 120480.47) followed by Kerala (₹ 42006.02), Andhra Pradesh (₹ 40330.45), Haryana (₹ 39128.97), Punjab (₹ 37824.83) and Telangana (₹ 36593.74). Bihar with ₹ 15548.28 was placed at the bottom.

Special Category States

In major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the per capita total receipts were estimated as ₹ 26923.67, ₹ 55575.65, ₹ 57394.13 and ₹ 39687.55 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 126010.47, ₹ 40676.70, ₹ 43849.28, ₹ 80154.46, ₹ 107890.38, ₹ 137521.17 and ₹ 41207.12 respectively.

The per capita total receipts (revenue and capital) of States during 2019-20 (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 2017-18 (Accounts)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	105062.10	32431.20	137493.30	26239.18
2	Bihar	117446.73	14024.98	131471.71	11011.03
3	Chhattisgarh	59647.08	6953.45	66600.53	22576.45
4	Goa	11053.53	1617.37	12670.90	84472.67
5	Gujarat	123291.27	21712.66	145003.93	21610.12
6	Haryana	62694.87	25495.29	88190.16	31609.38
7	Jharkhand	52756.02	11498.76	64254.78	17134.61
8	Karnataka	146999.65	31241.66	178241.31	26722.84
9	Kerala	83020.14	27217.66	110237.80	32614.73
10	Madhya Pradesh	134875.39	27834.15	162709.54	20087.60
11	Maharashtra	243653.57	25738.98	269392.55	22227.11
12	Odisha	85204.28	9616.99	94821.27	20885.74
13	Punjab	53009.59	12567.40	65576.99	22154.39
14	Rajasthan	127307.18	40491.63	167798.81	22020.84
15	Tamil Nadu	146279.75	48314.10	194593.85	24233.36
16	Telangana	88824.10	26838.03	115662.13	31260.04
17	Uttar Pradesh	278775.45	28200.18	306975.63	13846.44
18	West Bengal	131270.38	29144.93	160415.31	16368.91
	Sub Total-I	2051171.08	420930.42	2472110.50	20160.74
Special Category					
19	Arunachal Pradesh	13774.61	319.06	14093.67	88085.44
20	Assam	64130.94	9346.92	63477.86	18452.87
21	Himachal Pradesh	27367.05	3844.29	31311.34	42892.25
22	Jammu & Kashmir	48511.65	2782.50	51294.15	36122.64
23	Manipur	10357.83	347.89	10705.72	30587.77
24	Meghalaya	9273.47	154.68	9428.15	26937.57
25	Mizoram	8580.19	341.86	8922.05	74350.42
26	Nagaland	11019.21	447.17	11466.38	76442.53
27	Sikkim	5212.79	462.48	5675.27	94587.83
28	Tripura	10067.95	2073.34	12141.29	30353.23
29	Uttarakhand	27104.57	8096.15	35200.72	31429.21
	Sub Total-II	225400.26	28316.34	253716.60	30568.27
	All States	2276571.34	449255.76	2725827.10	20820.56

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

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

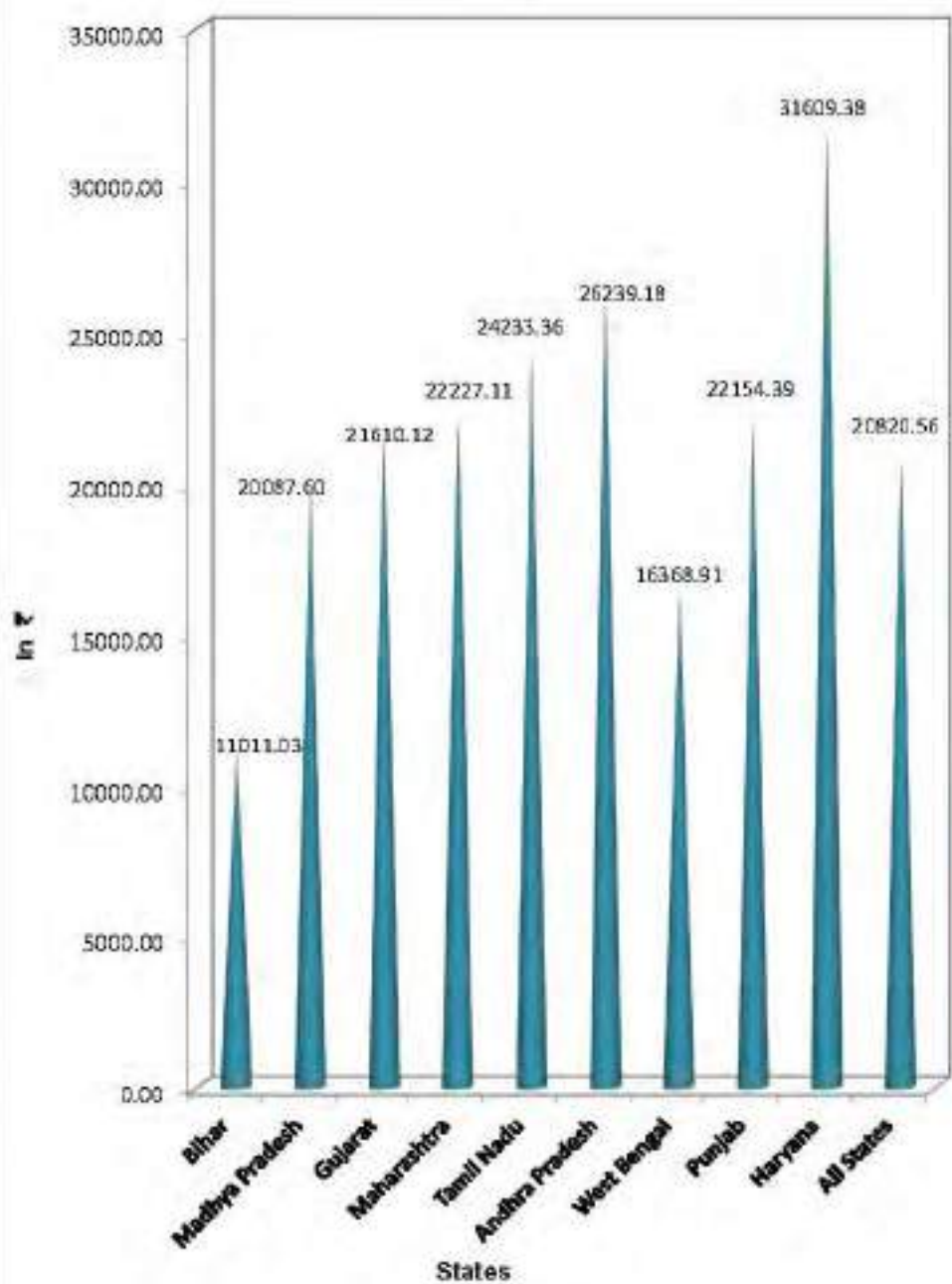


Table 2.5.2
Per Capita Total Receipts (Revenue & Capital) of States
during 2018-19 (RE)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	114684.14	33911.50	148595.64	28143.11
2	Bihar	158051.41	24334.62	182386.03	14961.94
3	Chhattisgarh	74028.49	18980.28	93008.77	30899.92
4	Goa	11880.69	4128.94	16009.63	106730.87
5	Gujarat	140531.72	32138.00	172669.72	25355.32
6	Haryana	76828.11	25950.98	102779.09	36446.49
7	Jharkhand	69578.41	7039.44	76617.85	26057.03
8	Karnataka	165896.96	40371.33	206268.29	30513.06
9	Kerala	100006.58	24672.30	124678.88	36887.24
10	Madhya Pradesh	151159.75	29119.48	180279.23	21905.13
11	Maharashtra	286499.70	58299.28	344798.98	28146.86
12	Odisha	101882.79	14085.18	115967.97	25265.35
13	Punjab	70398.92	18393.26	88792.18	29796.03
14	Rajasthan	148184.01	47155.17	195339.18	25237.62
15	Tamil Nadu	180618.71	52367.93	232986.64	28517.34
16	Telangana	119099.13	35529.51	154628.64	41455.40
17	Uttar Pradesh	380021.72	49004.84	429026.56	19067.85
18	West Bengal	152625.48	32768.17	185393.65	18728.63
	Sub Total-I	2501976.72	548250.21	3050226.93	24537.26
Special Category					
19	Arunachal Pradesh	19749.04	1045.74	20794.78	128967.38
20	Assam	89854.3	12305.77	102160.07	29272.23
21	Himachal Pradesh	31189.36	7812.9	39002.26	52705.76
22	Jammu & Kashmir	66159.88	19581.47	85741.35	59542.60
23	Manipur	12198.41	3082.7	15281.11	42447.53
24	Meghalaya	12531.51	1173.2	13704.71	39156.31
25	Mizoram	8673.91	1728.32	10402.23	80017.15
26	Nagaland	11975.02	1335.28	13310.3	95073.57
27	Sikkim	6776.76	908.65	7685.41	128090.17
28	Tripura	14641.03	1234.43	15875.46	38720.63
29	Uttarakhand	34793.88	5801.26	40595.14	35574.68
	Sub Total-II	308503.10	56069.72	364572.82	43291.31
	All States	2810479.82	604259.93	3414739.75	25726.96

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

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

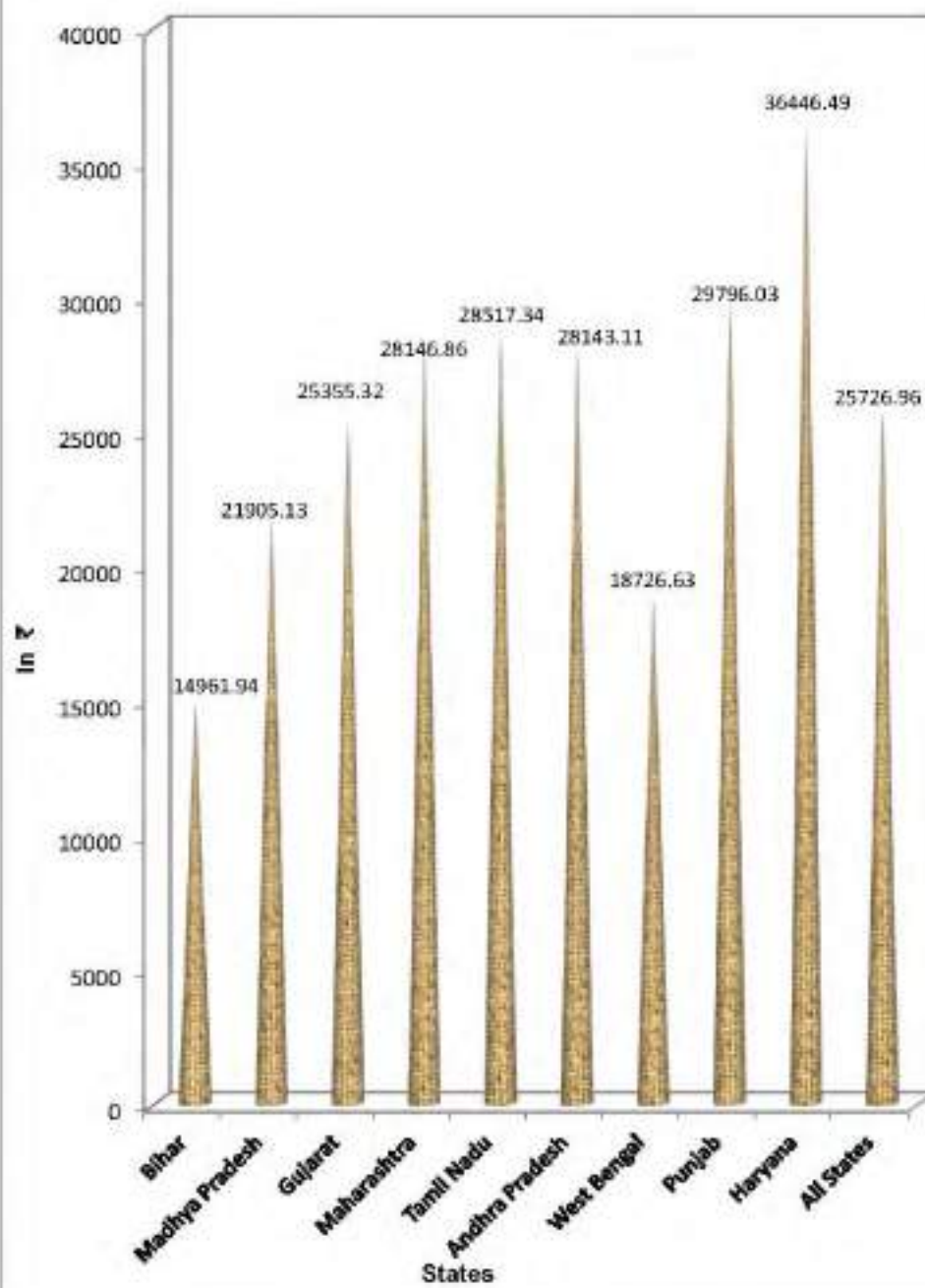
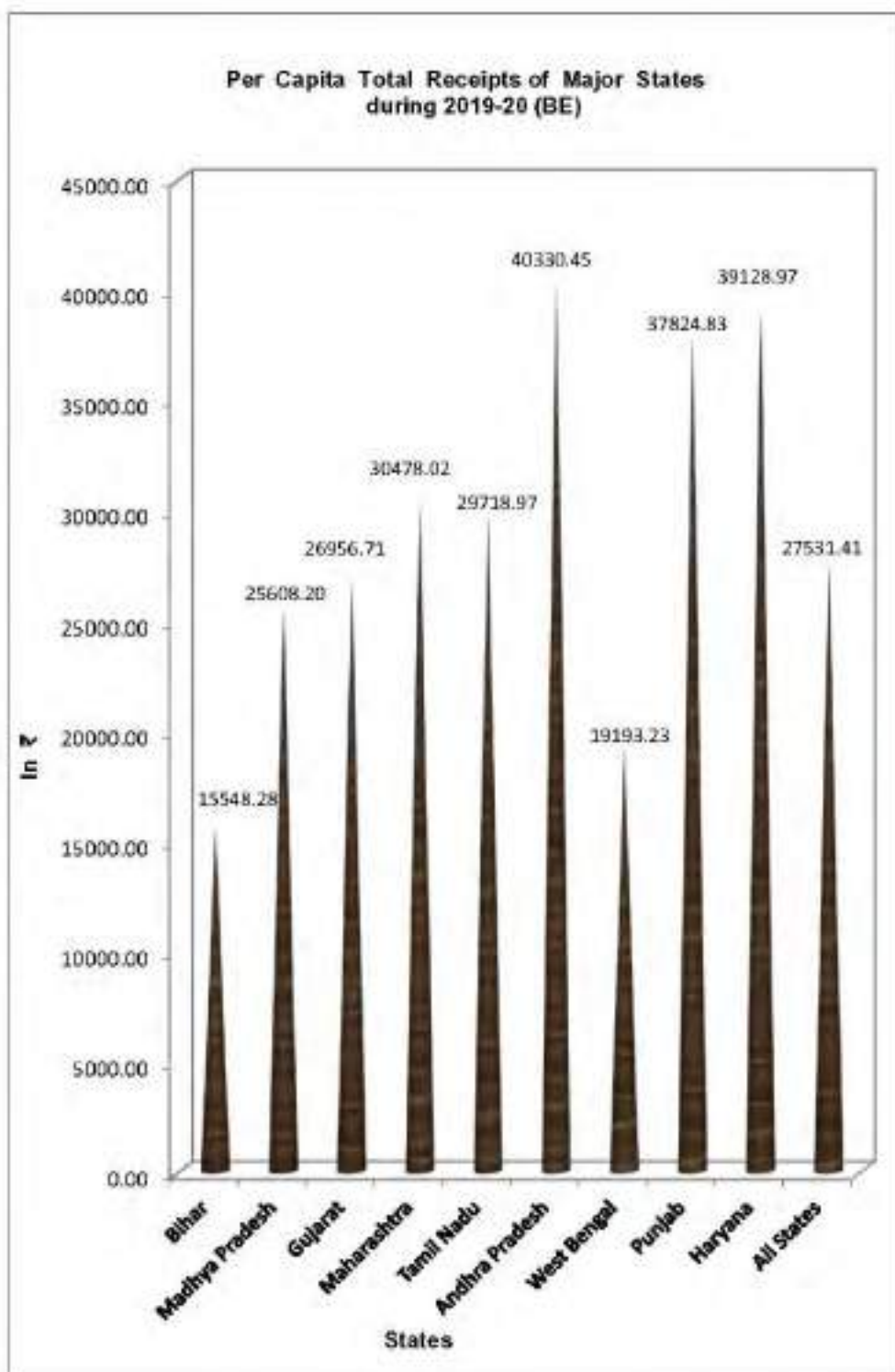


Table 2.5.3
Per Capita Total Receipts (Revenue & Capital) of States
during 2019-20 (BE)

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital* Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
Non-Special Category					
1	Andhra Pradesh	178697.41	35860.58	214557.99	40330.45
2	Bihar	176747.64	16517.43	193265.07	15548.28
3	Chhattisgarh	79745.09	11163.61	90909.60	29516.10
4	Goa	13593.79	4478.28	18072.07	120480.47
5	Gujarat	154731.96	31538.93	186270.89	26956.71
6	Haryana	82219.41	29689.43	111908.84	39128.97
7	Jharkhand	74358.00	6726.62	81084.62	20844.38
8	Karnataka	181862.96	42925.64	224788.60	32728.26
9	Kerala	115354.71	26625.63	141980.34	42006.02
10	Madhya Pradesh	179353.75	34730.80	214084.55	25608.20
11	Maharashtra	314489.00	62524.15	377013.15	30478.02
12	Odisha	115266.00	19026.99	134292.99	28942.45
13	Punjab	78509.69	35343.05	113852.74	37824.83
14	Rajasthan	164004.84	48895.86	212900.60	27121.08
15	Tamil Nadu	197721.17	49243.45	246964.62	29718.97
16	Telangana	113099.92	24126.61	137226.53	36593.74
17	Uttar Pradesh	391734.40	52592.22	444326.62	19470.93
18	West Bengal	164327.96	27604.36	191932.32	19193.23
	Sub Total-I	2775818.40	559013.64	3334832.04	26471.12
Special Category					
19	Arunachal Pradesh	20857.92	563.86	21421.78	126010.47
20	Assam	83147.99	12161.79	95309.78	26923.67
21	Himachal Pradesh	33746.95	7379.03	41125.98	55575.65
22	Jammu & Kashmir	71142.56	13226.81	84369.37	57394.13
23	Manipur	13157.4	1892.98	15050.38	40676.70
24	Meghalaya	14437.96	1347.78	15785.74	43849.28
25	Mizoram	9846.99	573.09	10420.08	80154.46
26	Nagaland	13173.6	852.15	14025.75	107890.38
27	Sikkim	7397.44	853.83	8251.27	137521.17
28	Tripura	15098.46	1796.46	16894.92	41207.12
29	Uttarakhand	38955.49	7082.07	46037.56	39687.55
	Sub Total-II	329962.76	47729.85	368692.61	43172.44
	All States	3096781.16	606743.49	3703524.65	27531.41

* 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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) in the following paragraphs:-

3.1.1 Developmental Revenue Expenditure during 2017-18 (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 2017-18 (Accounts) was maximum in Chhattisgarh (74.68 percent) followed by Karnataka (71.24 percent), Rajasthan (70.21 percent), Odisha (70.04 percent), Madhya Pradesh (69.93 percent), Andhra Pradesh (67.69 percent) and Bihar (67.48 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (42.69 percent) succeeded by Kerala (47.25 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 46820.93) followed by Haryana (₹ 16547.73), Andhra Pradesh (₹ 15658.97), Karnataka (₹ 15218.61), Telangana (₹ 14718.79) and Chhattisgarh (₹ 14235.48). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 5799.45.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 60.02 percent, 59.27 percent, 58.73 percent and 52.28 percent respectively. In small States, it ranged from about 55 percent to 68 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand was estimated as ₹ 9679.68, ₹ 21963.45, ₹ 16921.32 and ₹ 13576.46 respectively.

In small States, it was maximum in Arunachal Pradesh (₹ 46348.19) and minimum in Manipur (₹ 14494.37).

The State-wise pattern of revenue expenditure during 2017-18 (Accounts) is given in Table 3.1.1.

3.1.2 Developmental Revenue Expenditure during 2018-19 (RE)

Non-Special Category States

The developmental revenue expenditure as percentage to total revenue expenditure during 2018-19 (RE) was maximum in Chhattisgarh (78.92 percent) followed by Telangana (72.89 percent), Bihar (72.57 percent), Odisha (70.44 percent), Jharkhand (70.30 percent) and Goa (69.94 percent) in the non-special category States. It was 64.91 percent in Haryana. It was minimum in Kerala (46.74 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 54719.93) followed by Telangana (₹ 23260.40), Chhattisgarh (₹ 21071.68), Haryana (₹ 19643.17) and Karnataka (₹ 17053.27). It was minimum in Uttar Pradesh (₹ 8158.91). Bihar (₹ 8851.92) was at second position from the bottom.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 68.36 percent, 61.71 percent, 60.40 percent and 52.83 percent respectively. In small States, it ranged from about 54 percent to 71 percent. The per capita developmental revenue expenditure was ₹ 16062.48, ₹ 27860.28, ₹ 24419.60 and ₹ 16094.04 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it was maximum in Sikkim (₹ 62076.33) and minimum in Tripura (₹ 17831.27).

The State-wise pattern of revenue expenditure during 2018-19 (RE) is given in Table 3.1.2.

3.1.3 Developmental Revenue Expenditure during 2019-20 (BE)

Non-Special Category States

The review of developmental revenue expenditure during 2019-20 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Chhattisgarh (76.92 percent) followed by Andhra Pradesh (75.71 percent), Jharkhand (72.19 percent), Odisha (70.90 percent), Madhya Pradesh (70.51 percent) and Bihar (70.27 percent) amongst the States of non-special category. It was 62.48 percent in Haryana. It was minimum in Kerala (46.20 percent). The per capita developmental revenue expenditure was estimated as maximum in Goa (₹ 59252.27)

followed by Andhra Pradesh (₹ 25683.24), Telangana (₹ 20771.33), Haryana (₹ 20589.00), Chhattisgarh (₹ 19627.09) and Karnataka (₹ 18139.74). Uttar Pradesh (₹ 8754.79) and Bihar (₹ 8775.40) were at first and second position from the bottom in respect of per capita developmental revenue expenditure.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 66.04 percent, 60.20 percent, 58.71 percent and 53.93 percent respectively. In small States, it ranged from about 57 percent to 69 percent. The per capita developmental revenue expenditure was estimated to be ₹ 14876.96, ₹ 29360.72, ₹ 23038.34 and ₹ 18101.15 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was estimated to be maximum in Sikkim (₹ 70077.83) and minimum in Tripura (₹ 19858.59).

The State-wise pattern of revenue expenditure during 2019-20 (BE) is given in Table 3.1.3.

Table 3.1.1

Pattern of Revenue Expenditure of States during 2017-18 (Accounts)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	82053.02	39074.72	86.04	121213.78	67.69	15658.97
2	Bihar	69245.40	33374.30	4.03	102623.73	67.48	5799.45
3	Chhattisgarh	41894.68	12870.41	1364.68	56229.75	74.68	14235.48
4	Goa	7023.14	3519.75	0.00	10542.89	66.61	46820.93
5	Gujarat	76184.02	41401.58	474.06	118059.66	64.53	11353.80
6	Haryana	46168.16	26698.67	390.52	73257.35	63.02	16647.73
7	Jharkhand	34392.07	16558.33	0.00	50950.40	67.50	9171.22
8	Karnataka	101508.13	34484.44	6489.76	142482.33	71.24	15218.61
9	Kerala	47227.35	45523.77	7197.23	99948.35	47.25	13972.69
10	Madhya Pradesh	91080.76	32100.08	7065.24	130246.08	69.93	11244.54
11	Maharashtra	147243.33	78534.78	15792.96	241571.07	60.95	12148.79
12	Odisha	50313.73	20260.91	1262.66	71837.30	70.04	11082.32
13	Punjab	26664.14	34499.51	1301.20	62464.85	42.69	9008.16
14	Rajasthan	102391.05	43450.35	0.11	145841.51	70.21	13437.15
15	Tamil Nadu	95852.54	60450.69	11470.40	167873.63	57.16	11949.26
16	Telangana	54459.51	30872.21	33.00	85364.72	63.80	14718.79
17	Uttar Pradesh	148886.44	105781.67	11555.41	266223.52	55.93	6715.67
18	West Bengal	88172.80	52416.18	488.38	141077.36	62.50	8997.22
	Sub Total-I	1310960.27	711872.35	64975.66	2087808.28	62.79	10691.24
Special Category							
19	Arunachal Pradesh	7415.71	3484.76	0.00	10900.47	68.03	46348.19
20	Assam	33298.09	22057.80	125.05	55480.94	60.02	9679.68
21	Himachal Pradesh	16033.32	11009.54	10.29	27053.15	59.27	21963.45
22	Jammu & Kashmir	24028.28	16888.21	0.00	40916.49	58.73	16921.32
23	Manipur	5073.03	3666.88	534.09	9274.00	54.70	14494.37
24	Meghalaya	5595.81	2826.87	0.00	8422.68	66.44	15988.03
25	Mizoram	4641.62	2239.14	0.00	6880.76	67.46	38680.17
26	Nagaland	5871.94	4319.40	0.00	10191.34	57.62	39146.27
27	Sikkim	2560.40	1528.12	63.32	4151.84	61.67	42673.33
28	Tripura	5876.77	4374.34	106.02	10357.13	56.74	14691.93
29	Uttarakhand	15205.64	12408.50	1468.54	29082.68	52.28	13576.46
	Sub Total-II	125690.61	84893.56	2307.31	212711.48	59.05	15132.60
	All States	1436560.88	796675.91	67282.97	2300519.76	62.45	10972.81

Table 3.1.2
Pattern of Revenue Expenditure of States during 2018-19 (RE)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	86528.31	39769.61	41.13	126339.05	68.49	16387.94
2	Bihar	107905.52	40784.73	6.03	148696.28	72.57	8851.97
3	Chhattisgarh	63425.75	15793.78	1150.51	80370.04	78.92	21071.68
4	Goa	8207.99	3528.05	0.00	11736.04	69.94	54719.93
5	Gujarat	91787.75	46997.53	367.78	139153.06	65.96	13478.38
6	Haryana	55393.74	29715.35	225.72	85334.81	64.91	19643.17
7	Jharkhand	43949.96	18563.30	0.15	62513.41	70.30	11505.23
8	Karnataka	115280.00	44511.07	5911.73	165702.80	69.57	17053.27
9	Kerala	52831.49	52733.12	7468.95	113033.56	46.74	18630.62
10	Madhya Pradesh	104705.79	38910.95	7405.72	151022.46	69.33	12722.45
11	Maharashtra	192539.40	89258.73	20661.61	301459.74	63.87	15717.50
12	Odisha	64331.38	25626.66	1369.81	91327.85	70.44	14015.55
13	Punjab	41282.88	37493.10	3541.98	82317.96	50.15	13853.32
14	Rajasthan	117992.12	55016.66	0.14	173008.92	68.20	15244.46
15	Tamil Nadu	111072.93	72918.72	15946.07	199937.72	55.55	13595.22
16	Telangana	86761.28	32232.49	33.16	119026.93	72.89	23260.40
17	Uttar Pradesh	183575.50	137011.04	12187.52	332774.06	55.17	8158.91
18	West Bengal	102793.62	56847.11	508.87	160149.60	64.19	10383.19
	Sub Total-I	1630365.59	836712.00	76826.88	2543904.38	64.09	13115.32
Special Category							
19	Arunachal Pradesh	9568.73	3914.72	0.00	13483.45	70.97	59804.56
20	Assam	56058.04	25498.08	448.68	82004.80	68.36	16062.48
21	Himachal Pradesh	20616.61	12782.18	8.39	33406.18	61.71	27860.28
22	Jammu & Kashmir	35164.23	23051.04	0.00	58215.27	60.40	24419.60
23	Manipur	7210.55	4312.97	666.45	12189.97	59.15	20029.31
24	Meghalaya	8489.64	3546.66	0.00	12036.30	70.53	24256.11
25	Mizoram	5338.30	2804.22	0.00	8142.52	65.56	41063.85
26	Nagaland	6231.43	5217.71	0.00	11449.14	54.43	44510.21
27	Sikkim	3724.58	2082.88	73.59	5881.05	63.33	62076.33
28	Tripura	7310.82	5250.31	240.00	12801.13	57.11	17831.27
29	Uttarakhand	18347.20	14542.41	1837.02	34726.63	52.83	16094.04
	Sub Total-II	178060.13	103003.18	3275.13	284338.44	62.62	21147.28
	All States	1808425.63	939715.18	80102.01	2828242.82	63.94	13624.84

Table 3.1.3
Pattern of Revenue Expenditure of States during 2019-20 (BE)

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	136634.86	43806.07	35.00	180475.93	75.71	25683.24
2	Bihar	109078.23	46146.39	6.03	155230.65	70.27	8775.40
3	Chhattisgarh	60461.44	17522.77	620.32	78594.53	76.92	19627.09
4	Goa	8867.84	4250.84	0.00	13138.68	67.65	59252.27
5	Gujarat	95897.75	55515.31	444.93	151857.99	63.15	13878.11
6	Haryana	58884.54	35357.37	0.00	94241.91	62.48	20689.00
7	Jharkhand	47505.79	18297.06	0.15	65803.00	72.19	12212.29
8	Karnataka	124257.22	50491.61	6856.16	181604.99	68.42	18139.74
9	Kerala	57344.42	56832.16	9948.42	124125.00	46.20	16965.80
10	Madhya Pradesh	125949.70	45192.00	7479.41	178621.11	70.51	15065.75
11	Maharashtra	205145.49	107042.62	22085.28	334273.39	61.37	16584.11
12	Odisha	77067.66	30200.01	1440.33	108737.90	70.90	16615.85
13	Punjab	44210.22	40753.48	5233.25	90196.95	49.02	14687.78
14	Rajasthan	132739.30	58280.09	0.21	191019.60	69.49	16909.46
15	Tamil Nadu	112568.02	80926.90	18541.00	212035.92	53.09	13546.09
16	Telangana	77892.48	33153.26	10.10	111055.84	70.14	20771.33
17	Uttar Pradesh	199784.35	149672.67	14500.02	363957.04	54.89	8754.79
18	West Bengal	103518.34	60286.09	523.52	164327.95	62.99	10351.83
	Sub Total-I	1777847.55	933726.70	87724.13	2799298.38	63.51	14112.14
Special Category							
19	Arunachal Pradesh	9203.68	4203.20	0.00	13406.78	68.65	54138.71
20	Assam	52664.45	26591.73	486.08	79742.26	66.04	14876.96
21	Himachal Pradesh	21726.93	14351.28	10.82	36089.03	60.20	29360.72
22	Jammu & Kashmir	33866.36	23822.53	0.00	57688.89	58.71	23038.34
23	Manipur	7367.03	4849.40	574.28	12790.71	57.56	19893.66
24	Meghalaya	9477.11	4222.36	0.00	13699.47	68.18	26325.31
25	Mizoram	5366.94	3046.68	0.00	8403.62	63.75	41207.23
26	Nagaland	7205.44	5460.79	0.00	12666.23	56.89	55426.46
27	Sikkim	4204.67	2825.60	98.52	7129.08	58.98	70077.83
28	Tripura	8142.02	5651.30	268.00	14061.32	57.90	19658.69
29	Uttarakhand	20997.33	15762.68	2182.79	38942.70	53.93	18101.15
	Sub Total-II	180201.86	110777.65	3620.49	294600.00	61.17	21100.92
	All States	1958049.41	1044504.35	91344.62	3093898.38	63.29	14555.82

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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) in the following paragraphs:-

3.2.1 Developmental Capital Expenditure during 2017- 18 (Accounts)

Non-Special Category States

The developmental capital expenditure as percentage to total capital expenditure during 2017-18 (Accounts) was maximum in Andhra Pradesh (97.96 percent) followed by Telangana (97.95 percent), Odisha (97.87 percent), Madhya Pradesh (97.71 percent), Rajasthan (97.60 percent), Karnataka (97.26 percent) and Chhattisgarh (97.07 percent). It was minimum in Goa (80.72 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 11451.47) followed by Telangana (₹ 7971.33), Karnataka (₹ 5214.31), Haryana (₹ 5159.69), Odisha (₹ 4954.69) and Madhya Pradesh (₹ 3916.15). It was minimum in Punjab with ₹ 977.93.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 95.53 percent, 95.44 percent, 92.26 percent and 86.57 percent respectively. In the small special category States, it ranged from about 79 percent to 93 percent. The per capita developmental capital expenditure was ₹ 2206.79, ₹ 5567.22, ₹ 6742.68 and ₹ 4631.06 in the major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, respectively. In small States, it ranged from ₹ 2685.20 in Meghalaya to ₹ 22899.50 in Sikkim.

The State-wise pattern of capital expenditure during 2017-18 (Accounts) is given in Table 3.2.1.

3.2.2 Developmental Capital Expenditure during 2018-19 (RE)

Non-Special Category States

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2018-19 (RE) was maximum in Karnataka (97.83 percent) followed by Kerala (97.74 percent), Andhra Pradesh (97.65 percent) and Chhattisgarh (96.91 percent). It was minimum in Goa (82.53 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 23513.53) followed by Telangana (₹ 9041.18), Karnataka (₹ 5870.46), Haryana (₹ 5742.74), Odisha (₹ 5179.02) and Andhra Pradesh

(₹ 4113.31). The per capita developmental capital expenditure was minimum in Punjab with ₹ 2058.49.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 91.99 percent, 95.77 percent, 90.77 percent and 86.57 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 78 percent to 94 percent. The per capita developmental capital expenditure was estimated as ₹ 5312.74, ₹ 7239.73, ₹ 17351.92 and ₹ 4216.28 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 40274.94) and minimum in Meghalaya (₹ 4325.03).

The State-wise pattern of capital expenditure during 2018-19 (RE) is given in Table 3.2.2.

3.2.3 Developmental Capital Expenditure during 2019-20 (BE)

Non-Special Category States

The developmental capital expenditure as percentage to total capital expenditure during 2019-20 (BE) was estimated to be maximum in Telangana (99.18 percent) followed by Kerala (98.26 percent), Punjab (97.90 percent), Odisha (96.57 percent) and Gujarat (96.54 percent). It was minimum in Goa (81.02 percent). It was 91.06 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 26645.73) followed by Punjab (₹ 7694.31), Telangana (₹ 6921.68), Karnataka (₹ 6070.65), Haryana (₹ 5624.87) and Odisha (₹ 5318.62). The per capita developmental capital expenditure was estimated as minimum in West Bengal with ₹ 2630.03.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 94.14 percent, 96.19 percent, 90.00 percent and 88.65 percent respectively. In small States, it ranged from about 32 percent to 96 percent. The per capita developmental capital expenditure was estimated as ₹ 4139.90, ₹ 6547.43, ₹ 16335.36 and ₹ 5238.44 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 24646.18) and minimum in Mizoram (₹ 4922.38).

The State-wise pattern of capital expenditure during 2019-20 (BE) is given in Table 3.2.3.

Table 3.2.1
Pattern of Capital Expenditure of States during 2017-18 (Accounts)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	15938.97	332.45	16271.42	97.96	3041.79
2	Bihar	26373.76	2775.98	29149.74	90.48	2208.86
3	Chhattisgarh	10066.39	303.33	10369.72	97.07	3412.34
4	Goa	1717.72	410.28	2128.00	80.72	11451.47
5	Gujarat	26031.49	912.78	26944.27	96.61	3879.51
6	Haryana	14395.53	537.27	14932.80	96.40	5159.69
7	Jharkhand	12991.98	812.39	13804.37	94.11	3464.53
8	Karnataka	34779.43	979.57	35759.00	97.26	5214.31
9	Kerala	10004.72	284.74	10289.46	97.23	2959.98
10	Madhya Pradesh	31720.84	742.58	32463.42	97.71	3916.15
11	Maharashtra	26749.14	1072.34	27821.48	96.15	2207.02
12	Odisha	22494.30	489.67	22983.97	97.87	4954.69
13	Punjab	2894.67	217.46	3112.13	93.01	977.93
14	Rajasthan	21430.15	527.14	21957.29	97.60	2812.36
15	Tamil Nadu	26726.33	993.90	26720.23	96.28	3203.78
16	Telangana	29493.92	617.27	30111.19	97.95	7071.33
17	Uttar Pradesh	37816.78	2778.48	40597.26	93.16	1705.85
18	West Bengal	18332.43	1005.09	19337.52	94.80	1870.66
	Sub Total-I	368960.55	15792.72	384753.27	95.90	3008.98
Special Category						
19	Arunachal Pradesh	2644.93	548.24	3193.17	82.83	16530.81
20	Assam	7591.35	355.56	7946.91	95.53	2206.79
21	Himachal Pradesh	4064.07	194.13	4258.20	95.44	5567.22
22	Jammu & Kashmir	9574.61	803.02	10377.63	92.26	6742.68
23	Manipur	1322.01	109.70	1431.71	92.34	3777.17
24	Meghalaya	939.82	65.67	1005.49	93.47	2685.20
25	Mizoram	1902.51	138.78	2041.29	93.20	15854.25
26	Nagaland	1007.75	267.29	1275.04	79.04	6718.33
27	Sikkim	1373.87	149.76	1523.73	90.17	22899.50
28	Tripura	1661.39	122.68	1784.07	93.12	4153.48
29	Uttarakhand	5186.79	804.41	5991.20	86.57	4631.06
	Sub Total-II	37269.20	3559.24	40828.44	91.28	4490.27
	All States	406229.75	19351.96	425581.71	95.45	3102.89

Table 3.2.2
Pattern of Capital Expenditure of States during 2018-19 (RE)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	21718.29	523.19	22241.48	97.65	4113.31
2	Bihar	30925.79	3970.23	34896.02	88.62	2536.98
3	Chhattisgarh	12248.67	389.96	12638.63	96.91	4069.33
4	Goa	3527.03	746.52	4273.55	82.53	23513.53
5	Gujarat	32408.99	1107.66	33516.65	96.70	4759.03
6	Haryana	16194.53	1249.75	17444.28	92.84	5742.74
7	Jharkhand	13628.62	975.81	14604.43	93.32	3567.70
8	Karnataka	39684.33	881.07	40565.40	97.83	5870.46
9	Kerala	11382.00	283.31	11665.31	97.74	3367.46
10	Madhya Pradesh	28246.54	1010.24	29256.78	96.55	3432.14
11	Maharashtra	40633.73	2705.52	43339.25	93.76	3317.04
12	Odisha	23771.71	868.44	24640.15	96.48	5179.02
13	Punjab	6134.30	339.91	6474.21	94.75	2058.49
14	Rajasthan	21638.62	691.63	22330.25	96.90	2795.69
15	Tamil Nadu	31903.70	1145.20	33048.90	96.53	3904.98
16	Telangana	33723.61	1878.33	35601.94	94.72	9041.18
17	Uttar Pradesh	90560.83	5691.66	96252.49	94.09	4024.93
18	West Bengal	24042.89	1227.85	25270.74	95.14	2428.57
	Sub Total-I	482374.18	25666.28	508040.46	94.95	3880.41
Special Category						
19	Arunachal Pradesh	6443.99	867.32	7311.31	88.14	40274.94
20	Assam	18541.46	1613.77	20155.23	91.99	5312.74
21	Himachal Pradesh	5357.40	236.67	5594.07	95.77	7239.73
22	Jammu & Kashmir	24986.76	2539.34	27526.10	90.77	17351.92
23	Manipur	2902.18	188.96	3091.14	93.89	8061.61
24	Meghalaya	1513.76	154.65	1668.41	90.73	4325.03
25	Mizoram	2035.32	224.37	2259.69	90.07	15656.31
26	Nagaland	1444.77	416.38	1861.15	77.63	10319.79
27	Sikkim	1678.95	125.42	1804.37	93.05	27982.50
28	Tripura	2868.12	206.20	3074.32	93.29	6995.41
29	Uttarakhand	4806.56	745.74	5552.30	86.57	4216.28
	Sub Total-II	72579.27	7318.82	79898.09	90.84	8619.87
	All States	554953.45	32985.10	587938.55	94.39	4181.07

Table 3.2.3
Pattern of Capital Expenditure of States during 2019-20 (BE)

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	28014.35	6067.70	34082.05	82.20	5265.86
2	Bihar	33371.35	4663.08	38034.43	87.74	2684.74
3	Chhattisgarh	11857.82	457.16	12314.98	96.29	3849.94
4	Goa	3996.86	936.52	4933.38	81.02	26645.73
5	Gujarat	33220.54	1192.36	34412.90	96.54	4807.60
6	Haryana	16087.12	1579.82	17666.94	91.06	5624.87
7	Jharkhand	14534.32	1247.32	15781.64	92.10	3736.33
8	Karnataka	41583.97	999.63	42583.60	97.65	6070.65
9	Kerala	17544.35	310.97	17855.32	98.26	5190.64
10	Madhya Pradesh	34112.80	1350.64	35463.44	96.19	4080.48
11	Maharashtra	40355.54	2384.19	42739.73	94.42	3252.37
12	Odisha	24676.38	876.70	25553.08	96.57	5318.62
13	Punjab	23159.88	495.91	23655.79	97.90	7694.31
14	Rajasthan	21087.73	793.14	21880.87	96.38	2686.34
15	Tamil Nadu	33389.06	1539.61	34928.67	95.59	4017.94
16	Telangana	25956.29	214.39	26170.68	99.18	6921.68
17	Uttar Pradesh	75189.21	5180.36	80369.57	93.55	3294.88
18	West Bengal	26300.26	1304.12	27604.38	95.28	2630.03
	Sub Total-I	504439.83	31593.62	536033.45	94.11	4004.13
Special Category						
19	Arunachal Pradesh	4189.85	3825.17	8015.02	52.27	24646.18
20	Assam	14655.23	912.28	15567.51	94.14	4139.90
21	Himachal Pradesh	4845.10	191.85	5036.95	96.19	6547.43
22	Jammu & Kashmir	24012.98	2667.49	26680.47	90.00	16335.36
23	Manipur	2118.85	150.81	2269.66	93.36	5726.62
24	Meghalaya	1927.85	158.40	2086.25	92.41	5355.14
25	Mizoram	639.91	1376.65	2016.56	31.73	4922.38
26	Nagaland	1019.86	339.65	1359.51	75.02	7845.08
27	Sikkim	1065.04	57.14	1122.18	94.91	17750.67
28	Tripura	2724.79	108.80	2833.59	96.16	6645.83
29	Uttarakhand	6076.59	778.29	6854.88	88.65	5238.44
	Sub Total-II	63276.05	10566.53	73842.58	85.69	7409.37
	All States	567715.88	42160.15	609876.03	93.09	4220.31

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 2017-18 (Accounts), 2018-19 (RE) and 2019-20 (BE) in the following paragraphs:-

3.3.1 Total Developmental Expenditure during 2017-18 (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 2017-18 (Accounts) was maximum in Chhattisgarh (78.17 percent) followed by Odisha (76.78 percent), Karnataka (76.46 percent), Madhya Pradesh (75.47 percent), Rajasthan (73.79 percent) and Jharkhand (73.17 percent). It was 68.67 percent in Haryana. The percentage was minimum in Punjab (45.07 percent) succeeded by Kerala (51.92 percent) and Tamil Nadu (62.53 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 58272.40) followed by Telangana (₹ 22690.12), Haryana (₹ 21707.42), Karnataka (₹ 20432.92), Andhra Pradesh (₹ 18700.76) and Chhattisgarh (₹ 17647.82). Bihar (₹ 8008.30), Uttar Pradesh (₹ 8421.53) and Punjab (₹ 9986.08) stood at first, second and third places from the bottom in respect of the per capita developmental expenditure in the non-special category.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 64.47 percent, 64.19 percent, 65.51 percent and 58.14 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 60 percent to 73 percent. The per capita developmental expenditure was ₹ 11886.47, ₹ 27530.67, ₹ 23664.01 and ₹ 18207.53 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 65572.83) and minimum in Manipur (₹ 18271.54).

The State-wise pattern of total expenditure during 2017-18 (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 2018-19 (RE)

Non-Special Category States

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2018-19 (RE) was maximum in Chhattisgarh (81.36 percent) followed by Telangana (77.92 percent), Odisha (75.97 percent), Bihar (75.62 percent), Karnataka (75.13 percent) and Jharkhand (74.66 percent) in the non-special category States. The percentage was minimum in Kerala (51.50 percent) succeeded by Punjab (53.40 percent) and Tamil Nadu (61.37 percent). The per capita total developmental expenditure was maximum in Goa (₹ 78233.47) followed by Telangana (₹ 32301.58), Haryana (₹ 25385.91), Chhattisgarh (₹ 25141.00), Karnataka (₹ 22923.73) and Andhra Pradesh (₹ 20501.25). It was minimum in Bihar (₹ 11388.95) succeeded by Uttar Pradesh (₹ 12183.84) and West Bengal (₹ 12811.77) amongst the States of non-special category.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was 73.02 percent, 66.60 percent, 70.15 percent and 57.48 percent respectively. In small States, it ranged from about 58 percent to 77 percent. The per capita developmental expenditure was ₹ 21375.21, ₹ 35100.01, ₹ 41771.52 and ₹ 20310.32 in major States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 100079.50) and minimum in Tripura (₹ 24826.68).

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

Non-Special Category States

The developmental expenditure as percentage to total expenditure during 2019-20 (BE) was estimated to be maximum in Chhattisgarh (79.54 percent) followed by Andhra Pradesh (76.74 percent), Jharkhand (76.04 percent), Odisha (75.79 percent), Telangana (75.68 percent), Madhya Pradesh (74.77 percent) and Karnataka (73.97 percent). It was 66.99 percent in Haryana. It was estimated to be minimum in Kerala (52.75 percent) succeeded by Tamil Nadu (59.10 percent) and Punjab (59.17 percent). The per capita developmental expenditure was estimated to be maximum in Goa (₹ 85898.00) followed by Andhra Pradesh

(₹ 30949.10), Telangana (₹ 27693.01), Haryana (₹ 26213.87), Karnataka (₹ 24210.39), Chhattisgarh (₹ 23477.03) and Punjab (₹ 22382.09). It was estimated to be minimum in Bihar with ₹ 11460.14 whereas it was estimated to be ₹ 12049.67 in Uttar Pradesh and ₹ 12981.86 in West Bengal.

Special Category States

In the major special category States namely Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 70.63 percent, 64.61 percent, 68.60 percent and 59.13 percent respectively. In small States, it ranged from about 58 percent to 72 percent. The per capita developmental expenditure was estimated as ₹ 19016.86, ₹ 35908.15, ₹ 39373.70 and ₹ 23339.59 in Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Sikkim (₹ 87828.50) and minimum in Manipur (₹ 25610.49).

The State-wise pattern of total expenditure during 2019-20 (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 2017-18 (Accounts)

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	97991.99	39407.17	86.04	137485.20	71.27	18700.76
2	Bihar	95619.10	36150.28	4.03	131773.47	72.56	8008.30
3	Chhattisgarh	52061.07	13173.74	1304.96	66539.47	78.17	17647.82
4	Goa	6740.86	3030.03	0.00	12870.89	68.98	58272.40
5	Gujarat	102215.51	42314.36	474.06	145003.93	70.49	16233.31
6	Haryana	60563.69	27235.94	390.52	88190.15	68.67	21707.42
7	Jharkhand	47364.05	17370.72	0.00	64734.77	73.17	12635.75
8	Karnataka	136267.56	35464.01	6489.76	178221.33	76.46	20432.50
9	Kerala	57232.07	45808.51	7197.23	110237.81	51.92	10932.57
10	Madhya Pradesh	122801.80	32542.68	7065.24	162709.50	75.47	15160.69
11	Maharashtra	173992.47	79607.12	15792.95	269392.55	64.59	14355.81
12	Odisha	72808.03	20750.58	1262.86	94821.27	76.78	16037.01
13	Punjab	29558.81	34716.97	1301.20	65576.98	45.07	9986.06
14	Rajasthan	123821.20	43977.49	0.11	167798.80	73.79	16249.50
15	Tamil Nadu	121678.87	81444.50	11470.40	214593.86	62.53	15153.03
16	Telangana	83953.43	31489.48	33.00	115475.91	72.70	22690.72
17	Uttar Pradesh	186756.22	108500.15	11555.41	306811.78	60.85	8421.53
18	West Bengal	106506.23	53421.27	488.38	160414.88	66.39	10867.88
	Sub Total-I	1679920.82	727665.07	64975.66	2472561.55	67.94	13700.22
Special Category							
19	Arunachal Pradesh	10090.64	4033.00	0.00	14083.64	71.38	62879.00
20	Assam	40688.44	22413.36	125.05	63227.85	64.47	11886.47
21	Himachal Pradesh	20097.39	11203.67	10.29	31311.35	64.19	27530.67
22	Jammu & Kashmir	33602.69	17691.23	0.00	51294.12	65.51	23664.01
23	Manipur	6395.04	3779.58	534.09	10708.71	59.73	18271.54
24	Meghalaya	6535.63	2802.54	0.00	9428.17	69.32	18673.23
25	Mizoram	6544.13	2377.92	0.00	8922.05	73.35	54534.42
26	Nagaland	6879.69	4586.69	0.00	11466.38	60.00	45804.00
27	Sikkim	3034.37	1677.88	63.32	5775.57	59.32	65572.83
28	Tripura	7538.16	4497.02	106.02	12141.20	62.09	18845.40
29	Uttarakhand	20392.43	13212.91	1468.54	35073.88	58.14	18207.53
	Sub Total-II	162869.81	88362.80	2107.31	253539.92	64.24	19622.87
	All States	1842790.63	816027.87	67282.97	2726101.47	67.69	14075.70

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

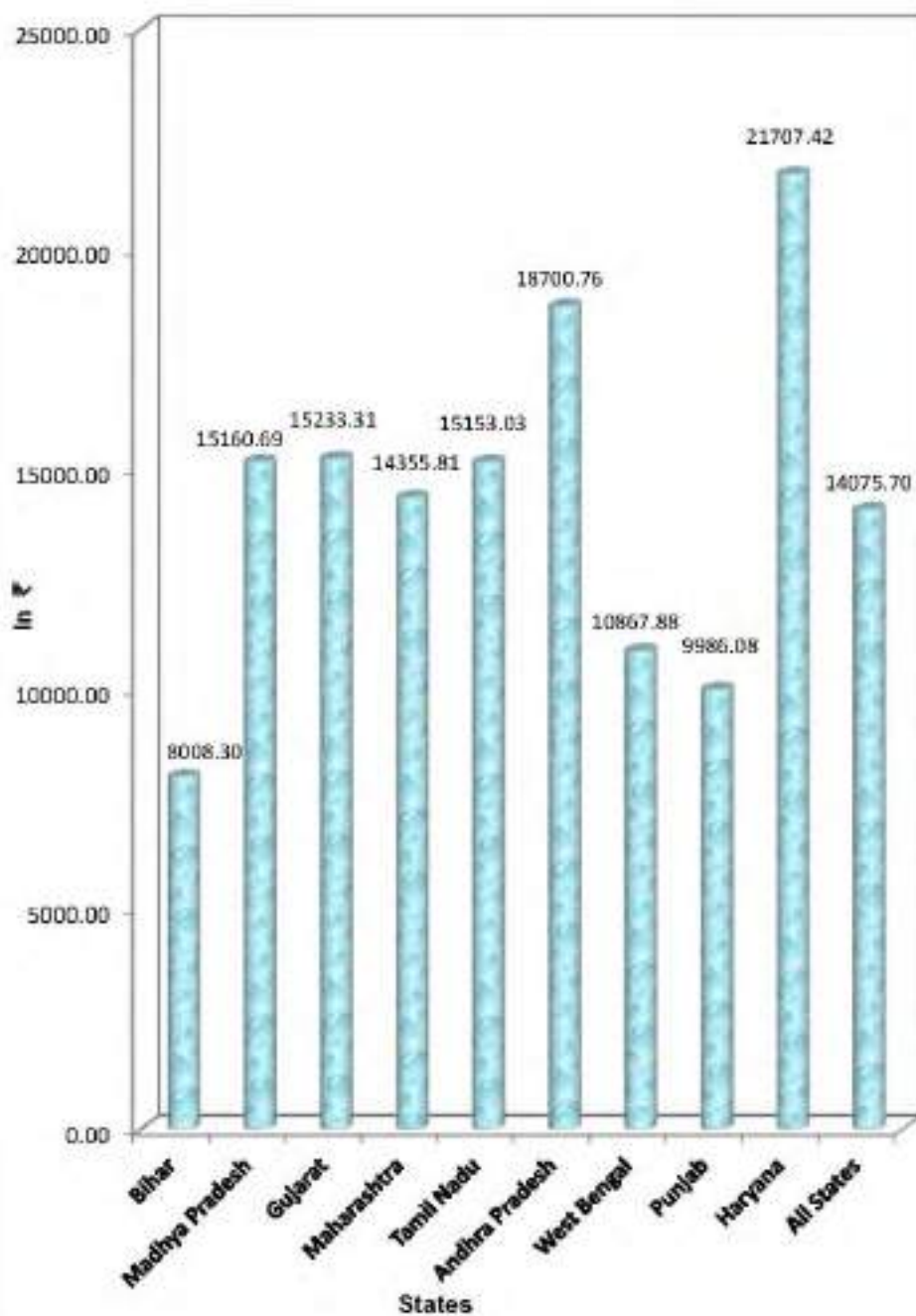


Table 3.3.2
Pattern of Total Expenditure (Revenue+Capital) of States
during 2018-19 (RE)

Sr. No.	State	Total Expenditure (₹ in crore)				Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	108246.60	40232.80	41.13	148520.53	72.85
2	Bihar	136531.31	44754.96	6.03	181292.30	75.62
3	Chhattisgarh	75674.42	16183.74	1150.51	92008.67	81.36
4	Goa	11735.02	4274.57	0.00	16009.59	73.30
5	Gujarat	124196.74	48106.19	367.78	172670.71	71.93
6	Haryana	71588.27	30665.10	225.72	102479.09	69.65
7	Jharkhand	57578.58	19539.11	0.15	77117.84	74.66
8	Karnataka	104904.42	40392.14	5611.73	206208.29	75.13
9	Kerala	64213.49	52996.43	7468.95	124678.87	51.50
10	Madhya Pradesh	132952.33	36621.19	7405.72	180279.24	73.75
11	Maharashtra	233173.13	90604.25	20661.61	344798.99	67.63
12	Odisha	88103.09	26495.10	1369.81	115968.00	75.97
13	Punjab	47417.18	37833.01	3541.98	88792.17	53.40
14	Rajasthan	138630.74	55708.29	0.14	194339.17	71.48
15	Tamil Nadu	142976.63	74063.92	1566.07	222606.62	81.37
16	Telangana	129454.89	34110.82	33.16	163598.87	77.92
17	Uttar Pradesh	274136.33	142702.70	12187.52	429026.55	63.00
18	West Bengal	126536.51	58074.96	508.87	185120.34	66.40
	Sub Total-I	2112739.68	862378.28	76826.88	3051944.84	69.23
Special Category						
19	Arunachal Pradesh	16012.72	4782.04	0.00	20794.76	77.00
20	Assam	74598.50	27111.85	448.98	102160.33	73.02
21	Himachal Pradesh	25974.01	13018.85	0.39	39002.25	66.60
22	Jammu & Kashmir	60150.99	25690.38	0.00	85741.37	79.15
23	Manipur	10112.73	4501.93	666.45	15281.11	66.18
24	Meghalaya	10903.40	3791.31	0.00	13704.71	72.99
25	Mizoram	7373.62	3026.59	0.00	10402.21	79.89
26	Nagaland	7676.29	5634.00	0.00	13310.29	57.67
27	Sikkim	5403.53	2206.30	73.58	7683.41	79.31
28	Tripura	10176.94	5456.51	240.00	15873.45	64.12
29	Uttarakhand	23153.76	15288.15	1837.02	40278.93	57.48
	Sub Total-II	256639.40	116322.00	3275.13	364236.53	68.81
	All States	2369379.08	978700.28	80102.01	3448181.37	69.18

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

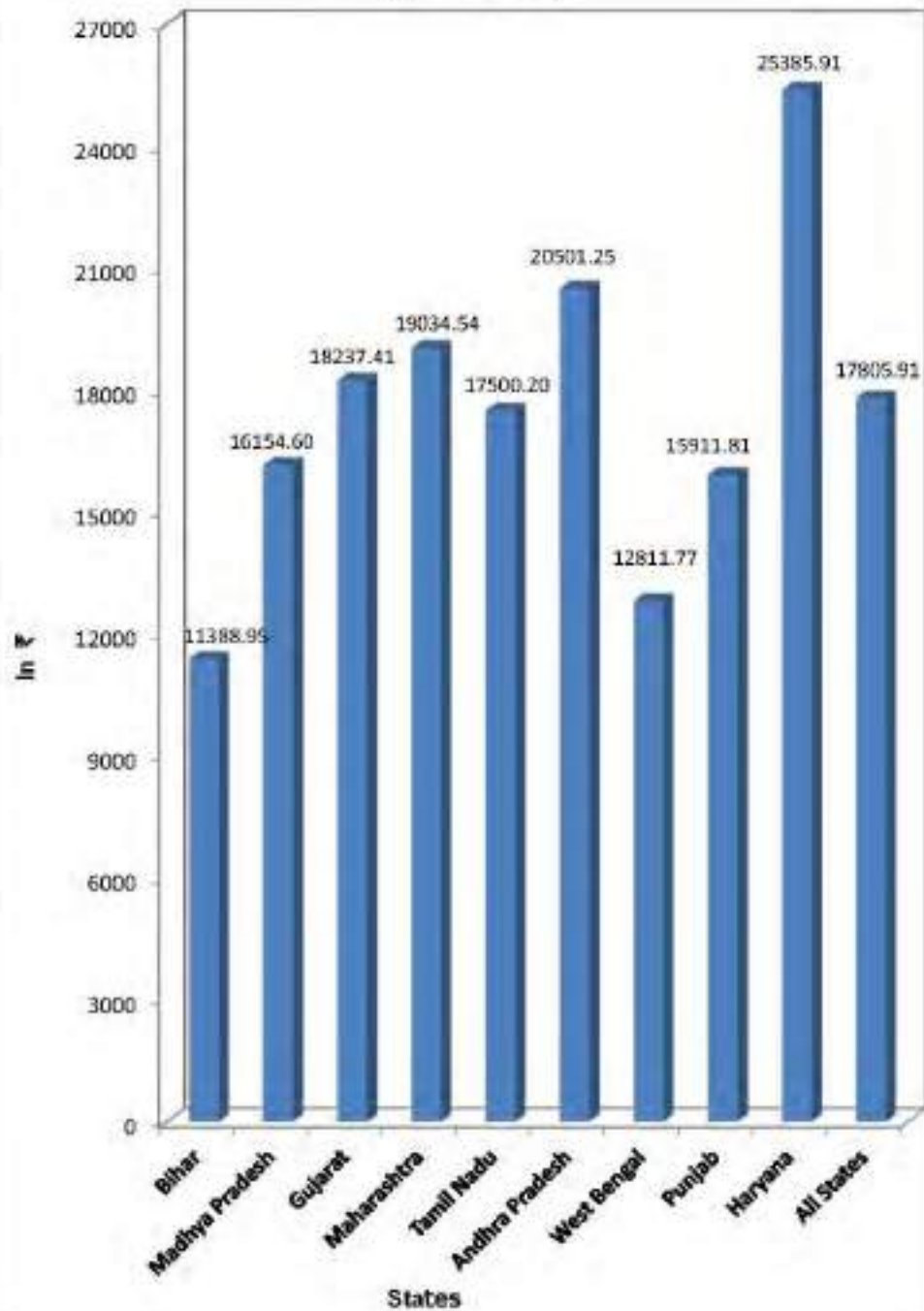
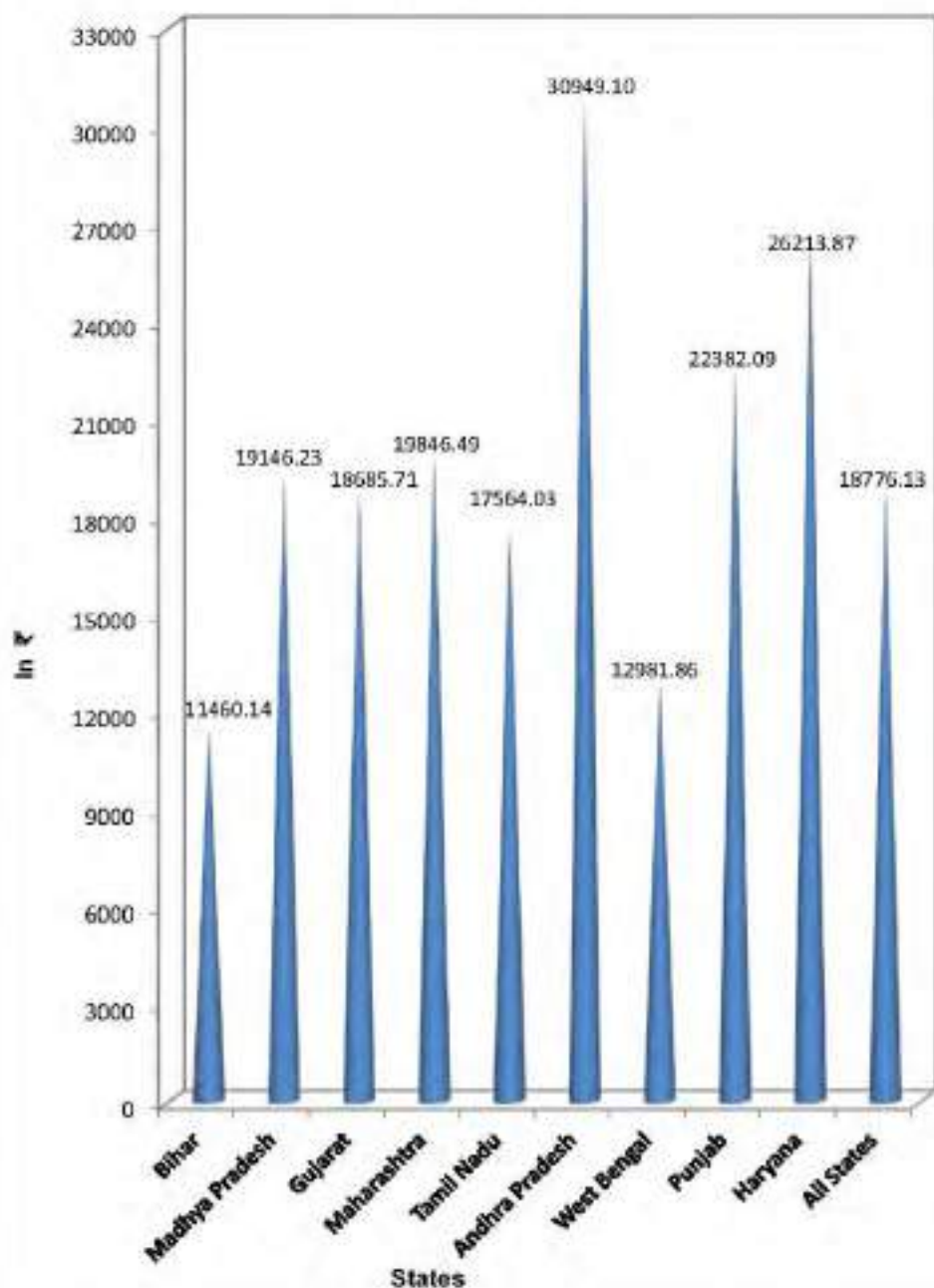


Table 3.3.3
Pattern of Total Expenditure (Revenue+Capital) of States
during 2019-20 (BE)

Sr. No.	State	Total Expenditure (₹ in crore)				Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	
1	2	3	4	5	6	7
Non-Special Category						
1	Andhra Pradesh	164849.21	40873.77	35.00	214557.98	78.74
2	Bihar	142449.50	50609.47	6.03	193265.00	73.71
3	Chhattisgarh	72306.26	17979.93	620.32	90906.51	79.54
4	Goa	12664.70	5187.36	0.00	18072.06	71.30
5	Gujarat	129118.29	56707.67	444.03	186270.99	89.32
6	Haryana	74971.00	36937.19	0.00	111908.19	66.99
7	Jharkhand	62040.11	19544.38	0.15	81584.64	76.04
8	Karnataka	165841.19	51491.24	6856.10	224188.53	73.97
9	Kerala	74888.77	57143.13	9948.42	141980.32	52.75
10	Madhya Pradesh	160052.50	46542.64	7479.41	214074.55	74.77
11	Maharashtra	245501.03	109426.81	22085.28	377013.12	85.12
12	Odisha	101775.94	31079.71	1440.33	134295.98	75.79
13	Punjab	67370.10	41246.39	5233.25	113852.74	59.17
14	Rajasthan	153827.03	56073.23	0.21	212900.47	72.25
15	Tamil Nadu	145957.08	82468.51	18541.00	246966.59	59.10
16	Telangana	103848.77	33387.65	10.10	137246.52	75.68
17	Uttar Pradesh	274973.58	154853.03	14500.02	444326.63	81.89
18	West Bengal	129818.60	61590.21	523.52	191932.33	67.64
	Sub Total-I	2282287.38	965320.32	87724.13	3355331.83	68.43
Special Category						
19	Arunachal Pradesh	13303.43	8026.37	0.00	21421.80	62.52
20	Assam	67319.60	27504.01	486.08	95309.77	70.63
21	Himachal Pradesh	26572.03	14543.13	10.82	41125.98	64.61
22	Jammu & Kashmir	57879.34	26490.02	0.00	84369.36	66.60
23	Manipur	9475.88	5009.21	574.28	15059.37	62.90
24	Meghalaya	11404.96	4389.76	0.00	15795.72	72.25
25	Mizoram	5996.85	4423.23	0.00	10420.08	57.55
26	Nagaland	8225.30	5800.44	0.00	14025.74	58.64
27	Sikkim	5269.71	2683.04	88.52	8041.27	83.87
28	Tripura	10866.81	5760.10	268.00	16894.91	64.32
29	Uttarakhand	27073.92	16530.87	2182.79	45787.58	59.13
	Sub Total-II	243477.91	121344.18	3620.49	368442.58	66.98
	All States	2525765.29	1086664.50	91344.62	3703774.41	68.19

Per Capita Total Developmental Expenditure of Major States during 2019-20 (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. 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (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 51.88 percent, 48.84 percent, 47.18 percent, 50.61 percent, 46.75 percent and 46.94 percent during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively. The percentage of States' Own Tax Revenue to total revenue receipts in all States was estimated lower throughout the period 2015-16 to 2019-20 (BE) as compared to the same recorded in 2014-15. In Haryana State, it was 67.73 percent, 65.04 percent, 64.81 percent, 66.73 percent, 66.61 percent and 62.35 percent during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (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 22.06 percent, 21.69 percent, 21.32 percent 24.05 percent, 18.74 percent and 18.96 percent during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE) are given in Table 4.1.

Table 4.1

**States' Own Tax Revenue as Percentage to Total Revenue Receipts
of States during the years 2014-15 to 2019-20 (BE)**

Sr. No.	State	2014-15	2015-16	2016-17	2017-18	2018-19 (RE)	2019-20 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	47.00	45.02	44.63	49.89	51.18	42.22
2	Bihar	26.46	26.48	22.49	25.30	20.80	20.47
3	Chhattisgarh	41.41	37.06	35.29	36.87	30.80	29.71
4	Goa	50.67	46.48	44.55	45.13	45.10	43.00
5	Gujarat	66.69	64.27	58.67	59.73	59.31	59.30
6	Haryana	67.73	65.04	64.81	66.73	66.61	62.35
7	Jharkhand	32.79	28.25	28.26	27.46	31.26	31.94
8	Karnataka	67.39	63.59	62.27	61.45	58.17	55.95
9	Kerala	60.80	56.49	55.78	58.01	54.25	58.17
10	Madhya Pradesh	41.25	38.11	35.84	37.03	34.91	36.39
11	Maharashtra	69.56	68.42	66.73	70.46	65.94	67.04
12	Odisha	34.79	32.68	30.76	36.47	29.49	28.63
13	Punjab	65.53	64.28	57.82	59.41	46.98	47.99
14	Rajasthan	42.35	42.59	40.70	42.69	41.78	44.96
15	Tamil Nadu	64.25	62.38	61.29	65.85	61.00	63.13
16	Telangana	57.36	52.51	58.45	65.50	55.63	61.30
17	Uttar Pradesh	38.35	35.72	33.47	39.32	36.33	36.82
18	West Bengal	45.56	38.72	38.59	43.86	40.37	40.90
	Sub Total- I	51.88	48.84	47.18	50.61	46.75	46.94
Special Category							
19	Arunachal Pradesh	5.06	5.07	6.02	12.68	6.08	6.90
20	Assam	24.75	23.80	24.54	28.57	20.60	21.64
21	Himachal Pradesh	33.29	28.57	26.80	27.74	21.95	23.47
22	Jammu & Kashmir	21.89	20.48	18.63	22.26	14.07	14.60
23	Manipur	6.46	6.67	6.43	11.69	8.52	9.00
24	Meghalaya	14.81	15.00	13.27	20.34	15.78	14.47
25	Mizoram	4.84	5.37	5.97	10.01	5.57	5.83
26	Nagaland	5.08	5.31	5.41	8.87	6.94	5.92
27	Sikkim	11.82	14.98	14.15	17.99	9.93	13.32
28	Tripura	12.71	14.13	14.74	18.46	15.65	18.21
29	Uttarakhand	41.18	44.16	43.78	40.14	42.48	37.83
	Sub Total- II	22.06	21.69	21.32	24.05	18.74	18.96
	All States	48.96	46.22	44.61	47.98	43.68	44.04

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 68.57 percent, 70.37 percent, 70.85 percent, 67.94 percent, 69.23 percent and 68.43 percent during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively. In Haryana State, it was 67.73 percent, 75.32 percent, 71.78 percent, 68.67 percent, 69.65 percent and 66.99 percent during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively.

Special Category States

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 66.63 percent, 66.36 percent, 67.08 percent, 64.24 percent, 68.81 percent and 66.08 percent during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 (RE) and 2019-20 (BE) are given in Table 4.2.

Table 4.2
Total Development Expenditure as Percentage to Total Expenditure
of States during the years 2014-15 to 2019-20 (BE)

Sr. No.	State	2014-15	2015-16	2016-17	2017-18	2018-19 (RE)	2019-20 (BE)
Non-Special Category							
1	Andhra Pradesh	77.02	73.93	74.84	71.27	72.85	76.74
2	Bihar	69.08	70.79	73.20	72.56	75.62	73.71
3	Chhattisgarh	77.73	77.47	77.84	78.17	81.36	79.64
4	Goa	69.04	71.76	70.70	68.98	73.30	71.30
5	Gujarat	71.69	71.57	70.91	70.49	71.93	69.32
6	Haryana	67.73	76.32	71.78	68.67	69.65	66.99
7	Jharkhand	71.30	75.89	76.19	73.17	74.68	76.04
8	Karnataka	71.81	72.58	76.53	76.46	75.13	73.97
9	Kerala	50.52	53.75	54.19	51.92	51.50	52.75
10	Madhya Pradesh	74.86	73.16	76.67	75.47	73.75	74.77
11	Maharashtra	67.81	66.73	67.08	64.59	67.63	65.12
12	Odisha	74.78	78.44	78.40	76.78	75.97	75.79
13	Punjab	52.11	56.49	70.60	45.07	53.40	59.17
14	Rajasthan	74.49	80.92	74.77	73.79	71.48	72.26
15	Tamil Nadu	65.02	64.64	67.59	62.53	61.37	59.10
16	Telangana	75.70	74.92	78.16	72.70	77.92	75.68
17	Uttar Pradesh	64.96	68.39	66.59	60.85	63.90	61.89
18	West Bengal	61.63	64.29	64.80	66.39	68.40	67.64
	Sub Total- I	68.57	70.37	70.85	67.94	69.23	68.43
Special Category							
19	Arunachal Pradesh	74.73	72.36	73.63	71.38	77.00	62.52
20	Assam	67.79	67.20	67.52	64.47	73.02	70.63
21	Himachal Pradesh	66.14	65.30	69.04	64.19	66.60	64.61
22	Jammu & Kashmir	63.40	66.28	67.03	65.51	70.15	68.60
23	Manipur	60.05	59.81	59.90	59.73	66.18	62.96
24	Meghalaya	71.44	68.11	73.28	69.32	72.99	72.25
25	Mizoram	72.29	68.97	70.06	73.35	70.89	57.55
26	Nagaland	57.69	56.84	58.64	60.00	57.67	58.64
27	Sikkim	63.28	68.73	65.80	69.32	70.31	63.87
28	Tripura	69.00	69.48	67.84	62.09	64.12	64.32
29	Uttarakhand	68.39	66.09	64.09	58.14	57.48	59.13
	Sub Total- II	66.63	66.36	67.08	64.24	68.81	66.08
	All States	68.39	70.03	70.51	67.60	69.18	68.19

4.3 Ratios of Revenue and Fiscal Deficit to GSDP

Non-special Category States

The revenue deficit to GSDP ratio of all non-special category States shows surplus in all non special category States except Andhra Pradesh, Haryana, Kerala, Maharashtra, Punjab, Rajasthan and Tamil Nadu during the period 2014-15 to 2019-20 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 1.9 percent in 2014-15 which increased to 2.9 percent in 2016-17 but thereafter, the ratio was on decreasing trend recording the figures of 1.7, 1.2 percent and 1.5 percent in 2017-18, 2018-19 (RE) and 2019-20 (BE), respectively. 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 2014-15, 2018-19 (RE) and 2019-20 (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 negative in case of all special category States excluding one or two exceptions implying that the States of this category have budgeted to collect revenues higher than their current spending in most of the period during 2014-15 to 2019-20 (BE). The fiscal deficit-GSDP ratio of all special category States also shows deficit during the period 2014-15 to 2019-20 (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 2014-15 to 2019-20 (BE)

							(Percent)
Sr. No.	State	2014-15	2015-16	2016-17	2017-18	2018-19 (RE)	2019-20 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	4.6	1.2	2.5	2.0	1.2	0.2
2	Bihar	-1.6	-3.3	-2.6	-3.1	-1.7	-3.8
3	Chhattisgarh	0.7	-0.9	-2.2	-1.2	2.0	-0.3
4	Goa	-0.7	-0.2	-1.1	-0.7	-0.2	-0.5
5	Gujarat	-0.6	-0.2	-0.5	-0.4	-0.1	-0.2
6	Haryana	1.9	2.4	2.9	1.7	1.2	1.5
7	Jharkhand	0.1	-1.8	-0.8	-0.7	-2.3	-2.4
8	Karnataka	-1.0	-0.2	-0.1	-0.3	0.0	0.0
9	Kerala	2.6	1.7	2.4	2.4	1.7	1.0
10	Madhya Pradesh	-1.3	-1.1	-0.6	-0.6	0.0	-0.1
11	Maharashtra	0.7	0.3	0.4	-0.1	0.6	0.7
12	Odisha	-1.8	-3.1	-2.4	-3.1	-2.2	-1.2
13	Punjab	2.1	2.2	1.7	2.0	2.3	2.0
14	Rajasthan	0.5	0.9	2.4	2.2	2.7	2.6
15	Tamil Nadu	0.6	1.0	1.0	1.5	1.2	0.8
16	Telangana	-0.1	0.0	-0.2	-0.5	0.0	-0.2
17	Uttar Pradesh	-2.1	-1.3	-1.6	-0.9	-3.2	-1.8
18	West Bengal	2.1	1.0	1.8	1.0	0.6	0.0
Special Category							
19	Arunachal Pradesh	-11.8	-10.7	-12.2	-13.0	-26.5	-29.1
20	Assam	0.5	-2.4	0.1	0.5	-2.4	-0.9
21	Himachal Pradesh	1.9	-1.0	-0.7	-0.2	1.4	1.4
22	Jammu & Kashmir	0.4	0.5	-1.7	-5.5	-5.1	-7.9
23	Manipur	-4.1	-4.7	-4.4	-4.5	0.0	-1.3
24	Meghalaya	-0.7	-2.7	-2.2	-2.8	-1.5	-2.0
25	Mizoram	1.2	-7.2	-6.8	-9.6	-2.4	-5.6
26	Nagaland	-4.8	-2.3	-3.6	-3.5	-2.0	-1.8
27	Sikkim	-4.6	-0.8	-4.0	-4.5	-3.3	-0.9
28	Tripura	-6.1	-4.5	-2.3	0.6	-3.2	-1.6
29	Uttarakhand	0.6	1.1	0.2	0.9	0.0	0.0
	All States	0.4	0.0	0.2	0.1	0.1	0.0

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

Table 4.3 (b)
Fiscal Deficit to GSDP Ratio
of States during the years 2014-15 to 2019-20 (BE)

							(Percent)
Sr. No.	State	2014-15	2015-16	2016-17	2017-18	2018-19 (RE)	2019-20 (BE)
1	2	3	4	5	6	7	8
Non-Special Category							
1	Andhra Pradesh	6.0	3.6	4.4	4.0	3.6	3.3
2	Bihar	3.0	3.2	3.9	3.0	4.6	2.8
3	Chhattisgarh	3.4	2.1	1.6	2.4	6.0	3.2
4	Goa	2.3	2.7	1.5	2.3	5.3	5.2
5	Gujarat	2.0	2.2	1.4	1.6	2.1	1.8
6	Haryana	2.9	6.5	4.7	3.1	2.9	2.9
7	Jharkhand	3.0	5.0	4.3	4.3	2.4	2.0
8	Karnataka	2.1	1.9	2.4	2.3	2.9	2.5
9	Kerala	3.5	3.2	4.2	3.8	3.0	3.0
10	Madhya Pradesh	2.4	2.7	4.3	3.1	3.5	3.5
11	Maharashtra	1.8	1.4	1.8	1.0	2.1	2.0
12	Odisha	1.7	2.1	2.4	2.1	2.9	3.5
13	Punjab	2.9	4.4	12.4	2.6	3.4	3.4
14	Rajasthan	3.1	9.2	6.1	3.0	3.4	3.2
15	Tamil Nadu	2.5	2.8	4.3	2.7	2.7	2.4
16	Telangana	1.8	3.3	5.3	3.5	3.3	2.4
17	Uttar Pradesh	3.1	5.2	4.5	2.0	3.0	3.0
18	West Bengal	3.4	2.3	2.9	2.9	2.8	2.0
Special Category							
19	Arunachal Pradesh	-3.1	-0.9	-4.3	1.4	4.3	2.0
20	Assam	2.7	-1.3	2.4	3.2	3.0	3.1
21	Himachal Pradesh	4.0	1.9	4.6	2.8	5.1	4.4
22	Jammu & Kashmir	5.6	6.8	4.9	2.0	11.2	6.5
23	Manipur	3.3	1.9	2.6	1.4	11.9	6.6
24	Meghalaya	4.0	2.1	2.5	0.5	3.5	3.6
25	Mizoram	9.0	-2.7	-1.5	1.8	7.6	2.1
26	Nagaland	0.7	3.0	1.4	1.9	5.1	3.0
27	Sikkim	1.8	3.1	-0.4	2.0	3.4	2.8
28	Tripura	3.5	4.8	6.1	4.5	2.1	2.8
29	Uttarakhand	3.6	3.5	2.8	3.7	2.3	2.6
	All States	2.6	3.1	3.5	2.4	2.9	2.6

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