



**GOVERNMENT OF HARYANA**

# **ANALYSIS OF STATE FINANCES 2021-22**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2022**

**Publication No. 1275**

Available on Deptt. website  
[www.esaharyana.gov.in](http://www.esaharyana.gov.in)



**GOVERNMENT OF HARYANA**

# **ANALYSIS OF STATE FINANCES 2021-22**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2022**

## **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 2019-20 (Accounts), 2020-21 [Revised Estimates (RE)] and 2021-22 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, “State Finances: A Study of Budgets of 2021-22” 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 Sh. Rajat Saini, Steno Typist under the supervision of Sh. Rajender Kumar Mor, Deputy 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 14<sup>th</sup> January, 2022

Dr. N.R. Sheoran  
Director, Deptt. of Economic &  
Statistical Analysis, Haryana.

## **CONTENTS**

<b>Chapter</b>	<b>Title</b>	<b>Page No.</b>
	<b>Executive Summary</b>	<b>(i-iv)</b>
<b>Chapter-I</b>	<b>Introduction</b>	<b>1-2</b>
<b>Chapter-II</b>	<b>Resources of the States</b>	<b>3-58</b>
	2.1 State's Own Tax Revenue	3-13
	2.2 Per Capita State's Own Tax Revenue	14-25
	2.3 Total Revenue Receipts	26-35
	2.4 Per Capita Revenue Receipts	36-50
	2.5 Per Capita Total Receipts	51-58
<b>Chapter-III</b>	<b>Application of the Resources</b>	<b>59-78</b>
	3.1 Developmental Revenue Expenditure	59-64
	3.2 Developmental Capital Expenditure	65-69
	3.3 Total Developmental Expenditure	70-78
<b>Chapter-IV</b>	<b>State-wise Comparison During Last Six Years</b>	<b>79-85</b>
	4.1 State's Own Tax Revenue	79-80
	4.2 Total Developmental Expenditure	81-82
	4.3 Ratios of Revenue and Fiscal Deficit to GSDP	83-85

\*\*\*

## EXECUTIVE SUMMARY

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

In this report, an attempt has been made to compare the receipts of State Governments from various sources and expenditure incurred on development and non-development activities. The budgetary data analysed in this report has been taken from the bulletin on State Finances issued by the Reserve Bank of India. In order to present a meaningful comparison of receipts and expenditure of State Governments, all 28 States have been grouped into 'non-special category States' and 'special category States'. The ten States namely Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category. The remaining 18 States have been included in non-special category.

The analysis of States' Own Tax Revenue of all 28 States shows that out of the total States' Own Tax Revenue of ₹ 1175484.39 crore received by all States during 2019-20 (Accounts), the maximum collection was made from State Goods and Service Tax (SGST) (40.85 percent) followed by Sales Tax (23.98 percent), State Excise (13.15 percent) and Stamps & Registration fees (10.62 percent). During 2020-21 (RE) and 2021-22 (BE), the maximum States' Own Tax Revenue was collected from SGST, followed by Sales Tax, State Excise and Stamps & Registration fees.

The State-wise analysis reveals that the share of SGST in total State's Own Tax Revenue was maximum in Bihar during 2019-20 (Accounts) to 2021-22 (BE). The share of SGST in Haryana was recorded as 44.07 percent, 43.74 percent and 45.95 percent during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE), respectively. The share of Sales Tax in

total State's Own Tax Revenue was maximum in Tamil Nadu (41.42 percent) and minimum in West Bengal (11.80 percent) during 2019-20 (Accounts) in the non-special category. During 2020-21 (RE) and 2021-22 (BE), the share of Sales Tax was also maximum in Tamil Nadu and minimum in West Bengal. The share of Sales Tax in Haryana was recorded as 19.61 percent, 22.24 percent and 20.80 percent during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE), respectively. The share of State Excise in total State's Own Tax Revenue in Haryana was 14.76 percent, 16.12 percent and 17.40 percent during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE). In special category States, the share of SGST in total State's Own Tax Revenue was maximum in Mizoram in during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE).

The per capita revenue from SGST recorded maximum in Goa and minimum in Bihar during the period of three years. The per capita revenue from Sales Tax in non-special category was recorded as maximum in Goa and minimum in Bihar during 2019-20 (Accounts), whereas in 2020-21 (RE) it was maximum in Telangana and in 2021-22 (BE) it was maximum in Tamil Nadu. In Haryana, it was estimated as ₹ 2905.82, ₹ 3532.42 and ₹ 3703.70 during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 28 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 22 to 27 percent from States' own sources of its total revenue receipts throughout the period of three years in the States of non-special category. In case of Haryana State, the major share of 74.01 percent, 71.31 percent and 72.65 percent in total revenues was received from State's own sources during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) respectively. The percentage of revenue from States' own sources to their total revenue was less than 34 percent in all special category States except Uttarakhand throughout the period of three years. Therefore, the major sources of revenue in these special category States were Grants from the Centre and share in Central Taxes.

In the non-special category States, the per capita revenue from State's own sources was recorded as maximum in Goa and minimum in Bihar throughout the period of three years. The per capita revenue from the Centre in the form of share in Central Taxes remained at maximum level in Goa during three years. In Haryana State, the per capita share in Central Taxes was ₹ 2460.74, ₹ 2031.03 and ₹ 2449.39 whereas the per capita share from the Central Grants was ₹ 3640.80, ₹ 5424.13 and ₹ 5629.72 in 2019-20 (Accounts), 2020-21 (RE) and

2021-22 (BE) respectively. The per capita total receipts (revenue and capital) during the three years were highest in Goa in non-special category. In Haryana, it was estimated as ₹ 35925.05, ₹ 35207.12 and ₹ 42923.99 during 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (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 2019-20 (Accounts) but it was maximum in Telangana in 2020-21 (RE) and 2021-22(BE). The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Punjab during 2019-20 (Accounts) but in 2020-21 (RE) and 2021-22 (BE), it was maximum in Kerala in the non-special category. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, it ranged from about 86 percent to 97 percent whereas in the small special category States, it varied from about 34 percent to 97 percent during the period of three years.

The percent of total developmental expenditure (Revenue + Capital) as percentage to total expenditure was maximum in Chhattisgarh in the non-special category States during 2019-20 (Accounts) but in 2020-21 (RE) and 2021-22 (BE) it was maximum in Telangana. In the special category States, the developmental expenditure as percentage to total expenditure varied from about 55 to 74 percent during the three years. The per capita total developmental expenditure was recorded as maximum in Goa throughout the period of three years in the non-special category.

The share of State's Own Tax Revenue in total revenue receipts for all States of non-special category taken together fluctuated from about 47 percent to 51 percent during the period of last 6 years, i.e. 2016-17 to 2021-22 (BE). It ranged from about 18 percent to 24 percent for the special category during the same period. The total developmental expenditure as percentage to total expenditure varied from about 67 percent to 71 percent for all States of non-special category taken together during the period 2016-17 to 2021-22 (BE). It varied from about 64 percent to 68 percent for the special category States during the same period. The revenue deficit to GSDP ratio of all non-special category States shows surplus in all non special category States except Andhra Pradesh, Chhattisgarh, Haryana, Madhya Pradesh, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the period 2016-17 to 2021-22 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 2.9 percent in

2016-17 but thereafter, the ratio was on decreasing trend recording the figures of 1.7 and 1.5 percent in 2017-18 and 2018-19 but in 2019-20, 2020-21 (RE) and 2021-22 (BE) it was again increased to 2.2 percent, 2.7 percent and 3.7 percent 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 2017-18, 2018-19 and 2019-20 but the ratio remained higher than the 3.0 percent norm during 2016-17, 2020-21 (RE) and 2021-22 (BE). The fiscal deficit to GSDP ratio in Haryana was 4.7 percent, 3.1 percent, 3.0 percent, 3.9 percent, 3.3 percent, 4.3 percent in during 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21 (RE) and 2021-22 (BE) respectively which is higher than the 3.0 percent norm of Fiscal Responsibility and Budget Management (FRBM) Act except in the year 2018-19.



# **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 employee's 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 2019-20 (Accounts), 2020-21 [Revised Estimates (RE)] and 2021-22 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2021-22 issued by the Reserve Bank of India. This is the 52<sup>nd</sup> report in the series started from the year 1968-69.

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

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

**1.6** Chapter II of the report focuses on evaluating the resources of the States. The resources of the States have been analysed in terms of the revenue receipts including State's Own Tax and Non-Tax revenue, Grants-in-Aid and Share in Central Taxes from the Government of India and total receipts (Revenue and Capital) in all 28 States of 'non-special category States' and 'special category States' during the years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE). In Chapter III, an attempt has been made to analyse the utilization of resources on the basis of developmental revenue expenditure, developmental capital expenditure and total developmental expenditure of both revenue and capital accounts in all 28 States during the years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE). Chapter IV draws attention to the comparative position of all States in respect of State's 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.

## **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 State’s Own Tax Revenue**

States’ Own Tax Revenue is the revenue collected by the States from Land Revenue, State Excise, State Goods & Services Tax (SGST), Sales Tax, Taxes on Vehicles, Stamps & Registration Fees, Taxes on Goods & Passengers, Taxes & Duties on Electricity, Other Taxes & Duties on Commodities & Services etc. The revenue received from Interest Receipts, Dividends & Profits, General Services, Social Services, Economic Services etc. is the sub-component of State’s Own Non-Tax Revenue. The State-wise analysis of States’ Own Tax Revenue has been done for three years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE).

##### **2.1.1 State’s Own Tax Revenue during 2019-20 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 1175484.39 crore collected by all States during 2019-20 (Accounts), 40.85 percent revenue came from State Goods and Services Tax and 23.98 percent came from Sales Tax. The revenue from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 13.15 percent, 10.62 percent, 5.87 percent and 0.99 percent, respectively of total States’ Own Tax Revenue collected by all States. The remaining 4.55 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 (4.50 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Chhattigarh (22.39 percent). It was 14.76 percent in Haryana. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Tamil Nadu (41.42 percent) and Kerala (39.05 percent) and minimum in West Bengal (11.80 percent). It was 19.61 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 (52.42 percent) and minimum in Telangana (34.79 percent). It was 44.07 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Bihar (9.00 percent) and minimum in West Bengal (4.29 percent). The share of Stamps and Registration Fees in total State's Own Tax Revenue ranged from 3.34 percent in Jharkhand to 15.46 percent in Bihar. It was 14.04 percent in Haryana.

### **Special Category States**

The analysis of State's 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 0.06 percent in Himachal Pradesh to 1.30 percent in Arunachal Pradesh. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Nagaland (0.34 percent) and maximum in Uttarakhand (23.68 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 15.34 percent in Himachal Pradesh to 29.99 percent in Meghalaya. The Share of State Goods and Services Tax in total State's Own Tax Revenue was maximum in Mizoram (72.81 percent) and minimum in Uttarakhand (42.83 percent). The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (11.87 percent) and minimum in Arunachal Pradesh (3.10 percent). The share of Stamps and Registration Fees of a State in total State's Own Taxes ranged from 0.29 percent in Nagaland to 9.31 percent in Uttarakhand.

The State-wise revenue from different taxes under State's Own Tax Revenue and percent share of different taxes in State's Own Tax Revenue during 2019-20 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

### **2.1.2 State's Own Tax Revenue during 2020-21 (RE)**

Out of the total States' Own Tax Revenue of ₹ 1198522.42 crore collected by all the States during 2020-21 (RE), 41.27 percent revenue came from State Goods and Services Tax and 23.82 percent came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 14.04 percent, 9.71 percent, 4.90 percent and 1.12 percent, respectively of total States' Own Tax Revenue. The remaining 5.14 percent was received from other Taxes and Duties.

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

The State-wise comparison of State's Own Tax Revenue amongst the States of non-special category during 2020-21 (RE) shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in Jharkhand (4.80 percent) and minimum in Telangana (0.01 percent). The share of State Excise of a State in its total State's Own Tax Revenue was maximum in Karnataka (23.91 percent). It was 16.12 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 (39.82 percent) and minimum in West Bengal (13.69 percent). The share of SGST of a State to its total State's Own Tax Revenue was maximum in Bihar (59.86 percent) and minimum in Telangana (30.97 percent). It was 43.74 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Rajasthan (7.55 percent) and minimum in Maharashtra (3.36 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 4.80 percent in Jharkhand to 14.10 percent in Goa. It was 11.82 percent in Haryana.

#### **Special Category States**

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.09 percent in Meghalaya to 2.27 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (0.15 percent) and maximum in Uttarakhand (25.02 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 12.26 percent in Mizoram to 29.18 percent in Nagaland. The percentage share of SGST of a State to its total State's Own Tax Revenue was maximum in

Mizoram (76.15 percent) and minimum in Uttarakhand (33.44 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (13.95 percent) and minimum in Arunachal Pradesh (1.67 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.33 percent in Nagaland to 10.19 percent in Uttarakhand.

The State-wise revenue from different taxes under State's Own Tax Revenue and percent share of different taxes in State's Own Tax Revenue during 2020-21 (RE) are given in Tables 2.1.2 (a) and 2.1.2 (b), respectively.

### **2.1.3 State's Own Tax Revenue during 2021-22 (BE)**

Out of the total States' Own Tax Revenue of ₹ 1532750.12 crore estimated by all the States during 2021-22 (BE), 42.95 percent revenue was estimated from SGST and 22.48 percent in Sales Tax. The revenue estimated from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 13.65 percent, 10.23 percent, 5.33 percent and 1.12 percent, respectively of total States' Own Tax Revenue. The remaining 4.24 percent revenue was estimated from other Taxes and Duties.

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

The percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in Jharkhand (4.73 percent) and minimum in Telangana (0.01 percent) amongst the non-special category States. The share of State Excise of a State in its total State's Own Tax Revenue was estimated to be maximum in Uttar Pradesh (22.27 percent). It was 17.40 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State. Gujarat with 0.13 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 (42.48 percent) and minimum in West Bengal (11.40 percent). Haryana's share was 20.80 percent. The share of SGST in Total State's Tax Revenue was maximum in Bihar (58.83 percent) and minimum in Telangana (33.37 percent). It was (45.95 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 (7.22 percent) and minimum in West Bengal (3.85 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 4.80 percent in Odisha to 14.27 percent in Bihar. It was 9.45 percent in Haryana.

### **Special Category States**

The analysis of State's 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 0.10 percent in Nagaland to 2.50 percent in Mizoram. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Mizoram (0.14 percent) and maximum in Uttarakhand (25.11 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 13.20 percent in Mizoram to 29.76 percent in Meghalaya. The share of SGST of a State in its Total State's Own Tax Revenue was maximum in Mizoram (74.77 percent) and minimum in Uttarakhand (36.63 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (11.40 percent) and minimum in Arunachal Pradesh (1.42 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.24 percent in Nagaland to 9.41 percent in Uttarakhand.

The State-wise revenue from different taxes under State's Own Tax Revenue and percent share of different taxes in State's Own Tax Revenue during 2021-22 (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 State's Own Tax**  
**Revenue during 2019-20 (Accounts)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	21.31	6914.75	21409.70	20227.04	3278.75	5318.25	431.13
2	Bihar	275.28	-4.14	6121.44	15800.53	2712.75	4660.98	576.81
3	Chhattisgarh	551.50	4952.36	3931.37	7894.82	1274.85	1634.63	1878.32
4	Goa	37.11	491.79	1032.84	2438.50	268.77	393.37	38.18
5	Gujarat	2358.74	138.26	21071.72	34106.67	3846.94	7701.17	9784.00
6	Haryana	20.68	6322.70	8397.81	18872.95	2915.76	6013.30	281.75
7	Jharkhand	337.98	2009.27	3996.33	8417.72	1128.98	560.33	320.83
8	Karnataka	203.21	21583.95	16424.32	42147.23	6762.58	11308.34	3933.16
9	Kerala	332.42	2255.28	19649.64	20446.95	3721.14	3615.01	302.70
10	Madhya Pradesh	562.37	10829.35	11257.71	20447.78	3251.23	5568.59	3906.66
11	Maharashtra	2154.55	15428.34	37785.54	82601.59	8467.20	28706.56	13801.09
12	Odisha	720.69	4495.42	7454.81	13203.52	1836.32	1434.97	3169.45
13	Punjab	66.37	4865.00	5222.58	12751.20	1994.32	2258.07	2837.24
14	Rajasthan	364.49	9591.63	15842.77	21954.17	4950.98	4234.73	2306.21
15	Tamil Nadu	258.30	7205.97	44515.44	38376.19	5674.64	10855.65	576.10
16	Telangana	0.99	11991.58	20674.42	23516.70	3934.75	6671.05	808.00
17	Uttar Pradesh	503.62	27324.76	20517.13	47232.41	7714.87	16069.80	3463.24
18	West Bengal	2728.07	11232.29	7161.17	27307.52	2600.81	6025.79	3613.72
	<b>Sub Total-I</b>	<b>11497.68</b>	<b>147628.56</b>	<b>272466.74</b>	<b>457743.49</b>	<b>66335.64</b>	<b>123030.59</b>	<b>52028.59</b>
<b>Special Category</b>								
19	Arunachal Pradesh	15.97	144.97	219.82	801.55	38.12	8.15	0.15
20	Assam	94.16	1650.03	4480.96	8755.30	815.82	292.65	439.77
21	Himachal Pradesh	4.79	1660.02	1169.52	3550.34	465.52	259.58	514.05
22	Manipur	4.10	11.60	235.53	852.58	47.70	16.60	35.57
23	Meghalaya	1.00	276.28	567.13	909.78	99.24	20.34	17.48
24	Mizoram	9.05	2.73	117.61	532.22	40.66	5.85	22.86
25	Nagaland	1.04	3.24	175.15	613.23	113.94	2.79	50.91
26	Sikkim	4.40	207.15	197.63	454.89	41.08	13.30	51.95
27	Tripura	12.98	231.70	435.89	1026.63	97.14	61.67	235.79
28	Uttarakhand	24.21	2726.90	1810.64	4931.04	907.80	1071.75	41.11
	<b>Sub Total-II</b>	<b>171.70</b>	<b>6914.62</b>	<b>9409.88</b>	<b>22427.56</b>	<b>2667.02</b>	<b>1752.68</b>	<b>1409.64</b>
	<b>All States (I+II)</b>	<b>11669.38</b>	<b>154543.18</b>	<b>281876.62</b>	<b>480171.05</b>	<b>69002.66</b>	<b>124783.27</b>	<b>53438.23</b>





**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in State's Own Tax**  
**Revenue during 2019-20 (Accounts)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.04	12.00	37.17	35.12	5.69	9.23	0.75
2	Bihar	0.91	-0.01	20.31	52.42	9.00	15.46	1.91
3	Chhattisgarh	2.49	22.39	17.77	35.69	5.76	7.39	8.49
4	Goa	0.79	10.46	21.97	51.88	5.72	8.37	0.81
5	Gujarat	2.99	0.17	26.67	43.17	4.87	9.75	12.38
6	Haryana	0.05	14.76	19.61	44.07	6.81	14.04	0.66
7	Jharkhand	2.02	11.98	23.83	50.19	6.73	3.34	1.91
8	Karnataka	0.20	21.09	16.05	41.17	6.61	11.05	3.84
9	Kerala	0.66	4.48	39.05	40.63	7.39	7.18	0.60
10	Madhya Pradesh	1.01	19.40	20.17	36.63	5.82	9.98	7.00
11	Maharashtra	1.14	8.17	20.00	43.72	4.48	15.19	7.30
12	Odisha	2.23	13.91	23.07	40.86	5.68	4.44	9.81
13	Punjab	0.22	16.22	17.41	42.51	6.65	7.53	9.46
14	Rajasthan	0.62	16.19	26.74	37.06	8.36	7.15	3.89
15	Tamil Nadu	0.24	6.71	41.42	35.71	5.28	10.10	0.54
16	Telangana	0.00	17.74	30.58	34.79	5.82	9.87	1.20
17	Uttar Pradesh	0.41	22.25	16.70	38.45	6.28	13.08	2.82
18	West Bengal	4.50	18.51	11.80	45.01	4.29	9.93	5.96
	<b>Sub Total-I</b>	<b>1.02</b>	<b>13.06</b>	<b>24.10</b>	<b>40.48</b>	<b>5.87</b>	<b>10.88</b>	<b>4.60</b>
<b>Special Category</b>								
19	Arunachal Pradesh	1.30	11.80	17.89	65.23	3.10	0.66	0.01
20	Assam	0.57	9.98	27.11	52.97	4.94	1.77	2.66
21	Himachal Pradesh	0.06	21.77	15.34	46.57	6.11	3.40	6.74
22	Manipur	0.34	0.96	19.57	70.83	3.96	1.38	2.96
23	Meghalaya	0.05	14.61	29.99	48.10	5.25	1.08	0.92
24	Mizoram	1.24	0.37	16.09	72.81	5.56	0.80	3.13
25	Nagaland	0.11	0.34	18.24	63.86	11.87	0.29	5.30
26	Sikkim	0.45	21.35	20.37	46.88	4.23	1.37	5.35
27	Tripura	0.62	11.02	20.74	48.85	4.62	2.93	11.22
28	Uttarakhand	0.21	23.68	15.73	42.83	7.88	9.31	0.36
	<b>Sub Total-II</b>	<b>0.38</b>	<b>15.45</b>	<b>21.03</b>	<b>50.11</b>	<b>5.96</b>	<b>3.92</b>	<b>3.15</b>
	<b>All States</b>	<b>0.99</b>	<b>13.15</b>	<b>23.98</b>	<b>40.85</b>	<b>5.87</b>	<b>10.62</b>	<b>4.55</b>

**Table 2.1.2 (a)**  
**State-wise Revenue from different taxes under State's Own Tax**  
**Revenue during 2020-21 (RE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	143.38	11575.07	17799.56	18871.37	2919.61	5600.54	449.25
2	Bihar	500.00	0.00	5830.00	20800.00	2500.00	4700.00	420.00
3	Chhattisgarh	800.00	5000.00	3741.10	7754.25	1400.00	1500.00	2354.65
4	Goa	67.54	459.23	1051.05	2373.08	367.86	728.35	117.28
5	Gujarat	2044.00	128.70	19972.40	41827.10	2915.55	6944.63	9578.11
6	Haryana	22.00	7500.00	10350.00	20350.00	2500.00	5500.00	306.95
7	Jharkhand	1000.00	2300.00	5268.39	9064.01	1550.00	1000.00	661.25
8	Karnataka	246.00	22700.00	15230.78	37834.43	5525.31	9911.73	3493.28
9	Kerala	440.00	2200.03	16998.41	18999.57	3367.11	3061.98	205.05
10	Madhya Pradesh	400.00	9300.00	12750.00	17537.13	2640.00	5800.00	4719.99
11	Maharashtra	3000.00	15000.00	34000.00	88000.00	6200.00	22000.00	16319.37
12	Odisha	650.00	3790.00	7200.00	13010.00	1510.00	2775.00	3565.00
13	Punjab	65.10	5794.94	5740.73	11522.30	1567.94	2693.03	3024.75
14	Rajasthan	408.60	11500.00	19100.00	24000.00	5200.00	5550.00	3126.22
15	Tamil Nadu	284.72	7815.08	43784.24	41249.40	4566.46	10780.96	1488.11
16	Telangana	6.94	16000.00	25295.65	23600.00	4300.00	6000.00	993.06
17	Uttar Pradesh	405.25	28593.38	22492.32	50354.63	4915.66	13855.70	4250.00
18	West Bengal	2782.38	11458.40	8200.00	25014.07	2260.43	6200.00	3971.31
	<b>Sub Total-I</b>	<b>13265.91</b>	<b>161114.83</b>	<b>274804.63</b>	<b>472161.34</b>	<b>56205.93</b>	<b>114601.92</b>	<b>59043.63</b>
<b>Special Category</b>								
19	Arunachal Pradesh	15.50	162.42	376.81	910.34	25.00	9.50	0.43
20	Assam	106.40	1864.54	5063.48	9893.58	921.88	330.69	496.96
21	Himachal Pradesh	21.52	1624.26	1467.38	3451.39	371.71	235.00	745.92
22	Manipur	5.00	14.00	250.00	1000.00	40.00	16.00	51.57
23	Meghalaya	2.20	312.50	679.18	1219.35	120.00	23.46	20.29
24	Mizoram	15.00	1.00	81.13	504.00	32.27	7.01	21.41
25	Nagaland	1.20	4.95	275.50	462.94	131.72	3.10	64.69
26	Sikkim	10.18	202.90	181.21	431.06	26.02	12.99	41.40
27	Tripura	10.00	266.00	364.80	984.80	101.00	63.49	382.91
28	Uttarakhand	12.71	2700.00	1969.52	3608.90	700.00	1100.00	700.16
	<b>Sub Total-II</b>	<b>199.71</b>	<b>7152.57</b>	<b>10709.01</b>	<b>22466.36</b>	<b>2469.60</b>	<b>1801.24</b>	<b>2525.74</b>
	<b>All States (I+II)</b>	<b>13465.62</b>	<b>168267.40</b>	<b>285513.64</b>	<b>494627.70</b>	<b>58675.53</b>	<b>116403.16</b>	<b>61569.37</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in State's Own Tax**  
**Revenue during 2020-21 (RE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.25	20.18	31.03	32.90	5.09	9.76	0.78
2	Bihar	1.44	0.00	16.78	59.86	7.19	13.53	1.21
3	Chhattisgarh	3.55	22.17	16.59	34.39	6.21	6.65	10.44
4	Goa	1.31	8.89	20.35	45.95	7.12	14.10	2.27
5	Gujarat	2.45	0.15	23.94	50.15	3.50	8.33	11.48
6	Haryana	0.05	16.12	22.24	43.74	5.37	11.82	0.66
7	Jharkhand	4.80	11.03	25.28	43.49	7.44	4.80	3.17
8	Karnataka	0.26	23.91	16.04	39.85	5.82	10.44	3.68
9	Kerala	0.97	4.86	37.55	41.97	7.44	6.76	0.45
10	Madhya Pradesh	0.75	17.50	23.99	33.00	4.97	10.91	8.88
11	Maharashtra	1.63	8.13	18.43	47.69	3.36	11.92	8.84
12	Odisha	2.00	11.66	22.15	40.03	4.65	8.54	10.97
13	Punjab	0.21	19.06	18.88	37.89	5.16	8.86	9.95
14	Rajasthan	0.59	16.69	27.73	34.84	7.55	8.06	4.54
15	Tamil Nadu	0.26	7.11	39.82	37.51	4.15	9.80	1.35
16	Telangana	0.01	21.00	33.20	30.97	5.64	7.87	1.30
17	Uttar Pradesh	0.32	22.90	18.01	40.33	3.94	11.10	3.40
18	West Bengal	4.65	19.13	13.69	41.77	3.77	10.35	6.63
	<b>Sub Total-I</b>	<b>1.15</b>	<b>14.00</b>	<b>23.87</b>	<b>41.01</b>	<b>4.88</b>	<b>9.96</b>	<b>5.13</b>
<b>Special Category</b>								
19	Arunachal Pradesh	1.03	10.83	25.12	60.69	1.67	0.63	0.03
20	Assam	0.57	9.98	27.11	52.97	4.94	1.77	2.66
21	Himachal Pradesh	0.27	20.52	18.53	43.59	4.69	2.97	9.42
22	Manipur	0.36	1.02	18.16	72.64	2.91	1.16	3.75
23	Meghalaya	0.09	13.15	28.57	51.30	5.05	0.99	0.85
24	Mizoram	2.27	0.15	12.26	76.15	4.88	1.06	3.24
25	Nagaland	0.13	0.52	29.18	49.04	13.95	0.33	6.85
26	Sikkim	1.12	22.40	20.01	47.59	2.87	1.43	4.57
27	Tripura	0.46	12.24	16.79	45.32	4.65	2.92	17.62
28	Uttarakhand	0.12	25.02	18.25	33.44	6.49	10.19	6.49
	<b>Sub Total-II</b>	<b>0.42</b>	<b>15.11</b>	<b>22.63</b>	<b>47.47</b>	<b>5.22</b>	<b>3.81</b>	<b>5.34</b>
	<b>All States</b>	<b>1.12</b>	<b>14.04</b>	<b>23.82</b>	<b>41.27</b>	<b>4.90</b>	<b>9.71</b>	<b>5.14</b>

**Table 2.1.3 (a)**  
**State-wise Revenue from different taxes under State's Own Tax**  
**Revenue during 2021-22 (BE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	171.64	15000.02	24500.00	31000.00	5000.00	8000.00	1593.51
2	Bihar	500.00	0.00	6010.00	20621.00	2500.00	5000.00	419.00
3	Chhattisgarh	850.00	5500.00	4356.89	9337.61	1600.00	1650.00	2455.50
4	Goa	39.90	598.34	1106.45	2482.64	367.88	636.06	241.24
5	Gujarat	2840.60	144.00	23230.00	62278.40	4558.00	8700.00	9941.60
6	Haryana	25.00	9200.00	11000.00	24300.00	3002.50	5000.00	359.90
7	Jharkhand	1100.00	2460.00	6415.00	9500.00	1650.00	1200.00	930.51
8	Karnataka	271.44	24580.00	16791.00	45947.00	7514.80	12655.00	3734.74
9	Kerala	440.00	2700.67	23101.38	36922.45	4179.32	4156.24	333.22
10	Madhya Pradesh	850.00	12109.00	14240.00	23000.00	3600.00	6495.00	4619.99
11	Maharashtra	4000.00	19500.00	44000.00	117807.00	10000.00	32000.00	16183.37
12	Odisha	600.00	5400.00	9000.00	15000.00	2100.00	1800.00	3600.00
13	Punjab	87.43	7002.54	6027.76	16000.00	2200.00	2890.05	3226.26
14	Rajasthan	524.71	13250.00	22800.00	37662.70	6500.00	6100.00	3212.21
15	Tamil Nadu	559.75	8769.83	53798.00	42300.19	6581.75	13252.67	1381.96
16	Telangana	6.31	17000.00	26500.00	31000.00	5000.00	12500.00	903.69
17	Uttar Pradesh	860.00	41500.00	31100.00	73285.00	9350.00	25500.00	4750.00
18	West Bengal	3200.01	16100.00	8600.00	32981.98	2900.00	7245.67	4388.08
	<b>Sub Total-I</b>	<b>16926.79</b>	<b>200814.40</b>	<b>332576.48</b>	<b>631425.97</b>	<b>78604.25</b>	<b>154780.69</b>	<b>62274.78</b>
<b>Special Category</b>								
19	Arunachal Pradesh	16.00	230.12	394.90	1221.98	27.00	10.00	0.00
20	Assam	120.24	2106.93	5721.73	11179.75	1041.72	373.68	633.50
21	Himachal Pradesh	22.65	1867.90	1643.47	4141.66	487.72	310.59	808.23
22	Manipur	7.00	18.00	350.00	1500.00	70.00	24.00	85.60
23	Meghalaya	4.51	360.00	767.52	1283.10	125.00	21.30	17.80
24	Mizoram	18.00	1.00	95.00	538.00	34.36	11.16	22.04
25	Nagaland	1.25	5.50	325.00	726.72	145.00	3.10	65.10
26	Sikkim	8.60	275.00	220.00	579.00	43.50	11.78	57.60
27	Tripura	16.50	287.28	393.98	1122.67	110.00	70.69	410.88
28	Uttarakhand	16.66	3202.09	2004.00	4671.42	1050.00	1200.00	610.28
	<b>Sub Total-II</b>	<b>231.41</b>	<b>8353.82</b>	<b>11915.60</b>	<b>26964.30</b>	<b>3134.30</b>	<b>2036.30</b>	<b>2711.03</b>
	<b>All States (I+II)</b>	<b>17158.20</b>	<b>209168.22</b>	<b>344492.08</b>	<b>658390.27</b>	<b>81738.55</b>	<b>156816.99</b>	<b>64985.81</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in State's Own Tax**  
**Revenue during 2021-22 (BE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.20	17.59	28.73	36.36	5.86	9.38	1.87
2	Bihar	1.43	0.00	17.15	58.83	7.13	14.27	1.20
3	Chhattisgarh	3.30	21.36	16.92	36.26	6.21	6.41	9.54
4	Goa	0.73	10.93	20.22	45.37	6.72	11.62	4.41
5	Gujarat	2.54	0.13	20.80	55.76	4.08	7.79	8.90
6	Haryana	0.05	17.40	20.80	45.95	5.68	9.45	0.68
7	Jharkhand	4.73	10.58	27.58	40.85	7.10	5.16	4.00
8	Karnataka	0.24	22.05	15.06	41.21	6.74	11.35	3.35
9	Kerala	0.61	3.76	32.16	51.40	5.82	5.79	0.46
10	Madhya Pradesh	1.31	18.65	21.94	35.43	5.55	10.01	7.12
11	Maharashtra	1.64	8.01	18.07	48.38	4.11	13.14	6.65
12	Odisha	1.60	14.40	24.00	40.00	5.60	4.80	9.60
13	Punjab	0.23	18.71	16.10	42.74	5.88	7.72	8.62
14	Rajasthan	0.58	14.71	25.32	41.82	7.22	6.77	3.57
15	Tamil Nadu	0.44	6.92	42.48	33.40	5.20	10.46	1.09
16	Telangana	0.01	18.30	28.52	33.37	5.38	13.45	0.97
17	Uttar Pradesh	0.46	22.27	16.69	39.33	5.02	13.68	2.55
18	West Bengal	4.24	21.35	11.40	43.73	3.85	9.61	5.82
	<b>Sub Total-I</b>	<b>1.15</b>	<b>13.59</b>	<b>22.51</b>	<b>42.74</b>	<b>5.32</b>	<b>10.48</b>	<b>4.22</b>
<b>Special Category</b>								
19	Arunachal Pradesh	0.84	12.11	20.78	64.31	1.42	0.53	0.00
20	Assam	0.57	9.95	27.02	52.79	4.92	1.76	2.99
21	Himachal Pradesh	0.24	20.12	17.71	44.62	5.25	3.35	8.71
22	Manipur	0.34	0.88	17.03	73.01	3.41	1.17	4.17
23	Meghalaya	0.17	13.96	29.76	49.75	4.85	0.83	0.69
24	Mizoram	2.50	0.14	13.20	74.77	4.78	1.55	3.06
25	Nagaland	0.10	0.43	25.56	57.15	11.40	0.24	5.12
26	Sikkim	0.72	23.00	18.40	48.43	3.64	0.99	4.82
27	Tripura	0.68	11.91	16.33	46.55	4.56	2.93	17.03
28	Uttarakhand	0.13	25.11	15.71	36.63	8.23	9.41	4.78
	<b>Sub Total-II</b>	<b>0.42</b>	<b>15.09</b>	<b>21.53</b>	<b>48.72</b>	<b>5.66</b>	<b>3.68</b>	<b>4.90</b>
	<b>All States</b>	<b>1.12</b>	<b>13.65</b>	<b>22.48</b>	<b>42.95</b>	<b>5.33</b>	<b>10.23</b>	<b>4.24</b>

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

The per capita State's Own Tax Revenue is also an important indicator to examine the financial position of a State. The State-wise analysis of per capita State's Own Tax Revenue has been done on the basis of per capita revenue collected from different taxes under State's Own Tax Revenue for the years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) in the following paragraphs:-

### **2.2.1 Per Capita State's Own Tax Revenue during 2019-20 (Accounts)**

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

The State-wise comparison of per capita revenue from different taxes under State's Own Tax Revenue in the non-special category States during 2019-20 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Gujarat (₹ 344.34) and minimum in Telangana (₹ 0.27). The per capita revenue from State Excise was maximum in Goa (₹ 3278.60) followed by Karnataka (₹ 3265.35), Telangana (₹ 3214.90) and Haryana (₹ 2187.79). The per capita State Excise was minimum in Bihar and Gujarat again due to the same reason of prohibition as already explained in the previous paragraphs. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 507.58) and maximum in Goa (₹ 6885.60). It was ₹ 2905.82 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 16256.67) followed by Maharashtra (₹ 6726.51), Haryana (₹ 6530.43) and Karnataka (₹ 6376.28). It was minimum in Bihar (₹ 1310.16). The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1791.80) followed by Kerala (₹ 1057.14), Telangana (₹ 1054.89) and Karnataka (₹ 1023.08). It was minimum in Bihar (₹ 224.94). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 2622.47) followed by Maharashtra (₹ 2337.67), Haryana (₹ 2080.73) and Telangana (₹ 1788.49).

#### **Special Category States**

In the special category States, the per capita revenue collected from Land Revenue was maximum in Arunachal Pradesh (₹ 106.47) followed by Mizoram (₹ 75.42), Sikkim (₹ 62.86), Tripura (₹ 32.45) and Assam (₹ 27.29). In the remaining special category States, it was less than ₹ 22. The per capita revenue from State Excise ranged from ₹ 14.73 in Nagaland to ₹ 2959.29 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 759.77 in Manipur to ₹ 2823.29 in Sikkim. The per capita revenue from SGST ranged from ₹ 2537.77 in Assam to ₹ 6498.43 in Sikkim. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 810.54) and minimum in Assam (₹ 236.47). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 956.92) and minimum in Nagaland (₹ 12.68).

The per capita revenue from different taxes under State's Own Tax Revenue in different States during 2019-20 (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 State's Own Tax Revenue during 2020-21 (RE)**

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

The examination of per capita revenue from different taxes under State's Own Tax Revenue indicates that the per capita revenue collected from Land Revenue during 2020-21 (RE) was maximum in Goa (₹ 422.13) and minimum in Telangana (₹ 1.85) in the non-special category States. The per capita revenue from State Excise was maximum in Telangana (₹ 4255.32) followed by Karnataka (₹ 3408.41), Goa (₹ 2870.19) and Haryana (₹ 2559.73). The per capita revenue receipts from Sales Tax ranged from ₹ 476.70 in Bihar to ₹ 6727.57 in Telangana. It was ₹ 3532.42 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 14831.75) and minimum in Bihar (₹ 1700.74). It was ₹ 6945.39 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 2299.13) and minimum in Bihar (₹ 204.42). It was ₹ 853.24 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 4552.19) and minimum in Jharkhand (₹ 261.78).

#### **Special Category States**

The per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 145.43) followed by Mizoram (₹ 125.00), Arunachal Pradesh (₹ 103.33), Assam (₹ 30.49) and Himachal Pradesh (₹ 29.08) amongst the States of special category. In the remaining special category States, it was less than ₹ 24. The per capita revenue receipts from State Excise ranged from ₹ 8.33 in Mizoram to ₹ 2898.57 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 676.08 in Mizoram to ₹ 2588.71 in Sikkim. The per capita revenue from SGST was maximum in Sikkim (₹ 6158.00) and minimum in Nagaland (₹ 2104.27). The per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 619.47) and minimum in Manipur (₹ 129.03). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 973.45) and minimum in Nagaland (₹ 14.09).

The per capita revenue from different taxes under State's Own Tax Revenue in different States during 2020-21 (RE) is given in Table 2.2.2. The graphic presentation of per capita revenue from different taxes under State's Own Tax Revenue of the major States has also been given.

### **2.2.3 Per capita State's Own Tax Revenue during 2021-22 (BE)**

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

The State-wise comparison of per capita State's Own Tax Revenue during 2021-22 (BE) indicates that the per capita revenue from Land Revenue during 2021-22 (BE) was estimated to be maximum in Gujarat (₹ 404.07) and minimum in Telangana (₹ 1.67). The per capita revenue from State Excise was estimated to be maximum in Telangana (₹ 4497.35) followed by Goa (₹ 3739.63), Karnataka (₹ 3663.19), Haryana (₹ 3097.64) and Andhra Pradesh (₹ 2835.54). As already observed in the discussion of 2019-20 (Accounts) and 2020-21 (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 ₹ 483.90 in Bihar to ₹ 7032.42 in Tamil Nadu. It was ₹ 3703.70 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 15516.50) and minimum in Bihar (₹ 1660.31). It was ₹ 8181.82 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 2299.25) and minimum in Bihar (₹ 201.29). It was estimated as ₹ 1010.94 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 3975.38) followed by Telangana (₹ 3306.88). It was ₹ 1683.50 in Haryana. It was estimated as minimum in Jharkhand (₹ 309.28).

#### **Special Category States**

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Mizoram (₹ 150) followed by Sikkim (₹ 122.86), Arunachal Pradesh (₹ 106.67), Tripura (₹ 40.24) and Assam (₹ 34.16). The per capita revenue from State Excise ranged from ₹ 8.33 in Mizoram to ₹ 3928.57 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 791.67 in Mizoram to ₹ 3142.86 in Sikkim. The per capita revenue receipts from SGST ranged from Tripura (₹ 2738.22) to Sikkim (₹ 8271.43). The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 180 in Arunachal Pradesh to ₹ 913.04 in Uttarakhand. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 75 except in Uttarakhand (₹ 1043.48), Himachal Pradesh (₹ 419.72), Tripura (₹ 172.41), Sikkim (₹ 168.29) Assam (₹ 106.16) and Mizoram (93).

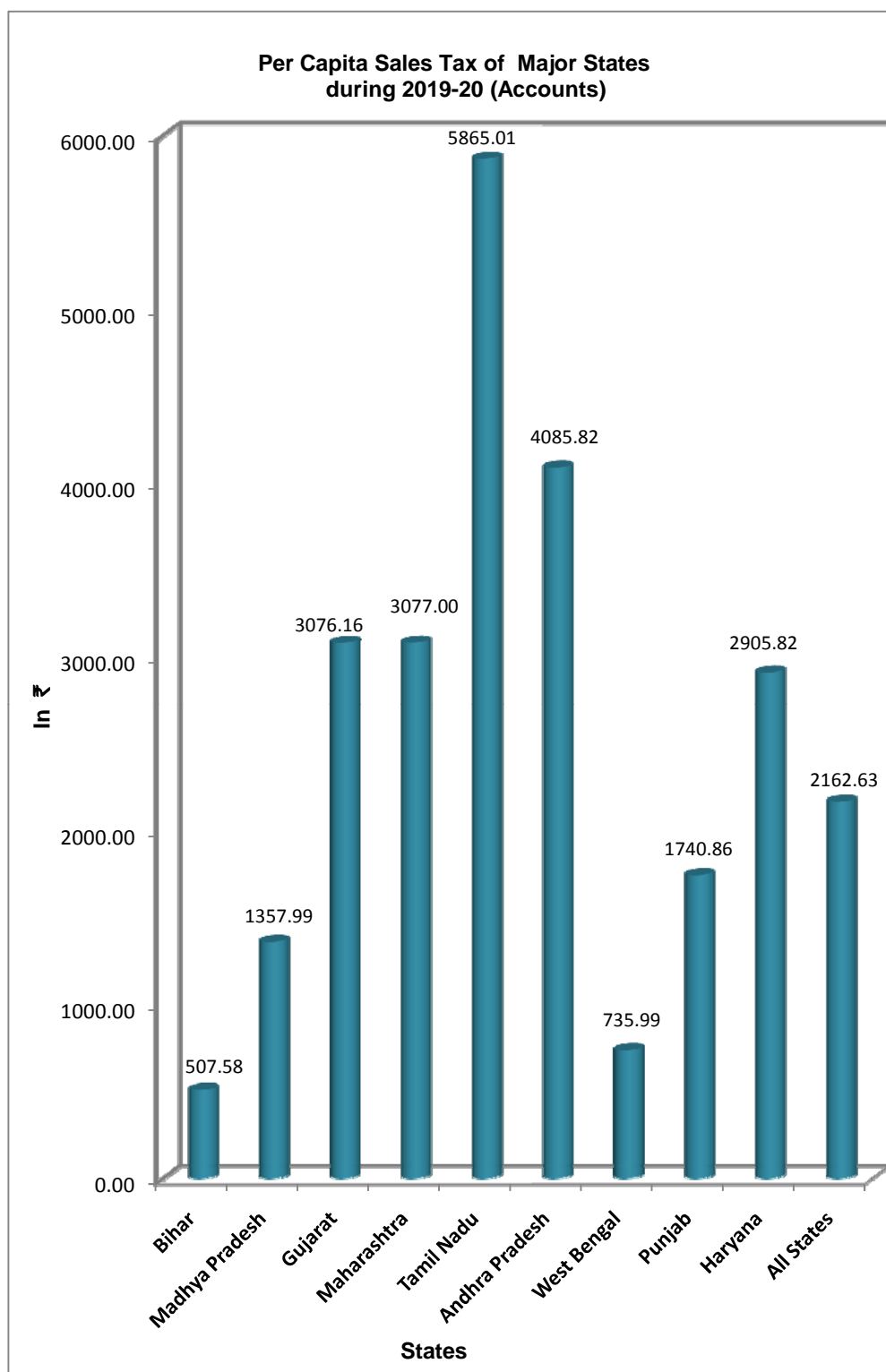
The per capita revenue from different taxes under State's Own Tax Revenue in different States during 2021-22 (BE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under State's Own Tax Revenue of the major States has also been given.

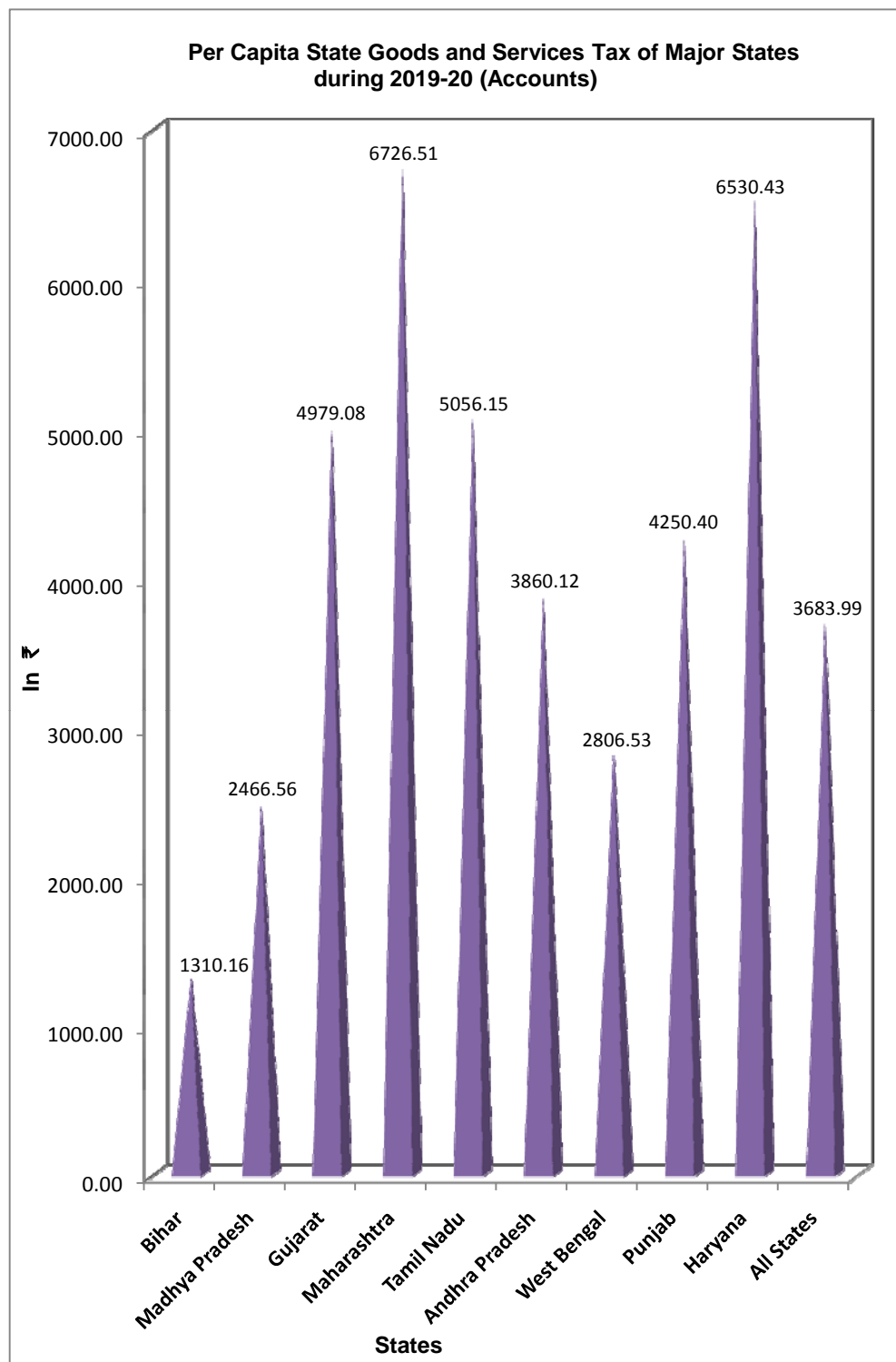


**Table 2.2.1**  
**Per Capita Revenue from different taxes under State's Own Tax**  
**Revenue in different States during 2019-20 (Accounts)**

(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	4.07	1319.61	4085.82	3860.12	625.72	1014.93	82.28
2	Bihar	22.83	-0.34	507.58	1310.16	224.94	386.48	47.83
3	Chhattisgarh	190.83	1713.62	1360.34	2731.77	441.12	565.62	649.94
4	Goa	247.40	3278.60	6885.60	16256.67	1791.80	2622.47	254.53
5	Gujarat	344.34	20.18	3076.16	4979.08	561.60	1124.26	1428.32
6	Haryana	7.16	2187.79	2905.82	6530.43	1008.91	2080.73	97.49
7	Jharkhand	89.65	532.96	1060.03	2232.82	299.46	148.63	85.10
8	Karnataka	30.74	3265.35	2484.77	6376.28	1023.08	1710.79	595.03
9	Kerala	94.44	640.70	5582.28	5808.79	1057.14	1026.99	85.99
10	Madhya Pradesh	67.84	1306.31	1357.99	2466.56	392.19	671.72	471.25
11	Maharashtra	175.45	1256.38	3077.00	6726.51	689.51	2337.67	1123.87
12	Odisha	164.54	1026.35	1702.01	3014.50	419.25	327.62	723.62
13	Punjab	22.12	1621.67	1740.86	4250.40	664.77	752.69	945.75
14	Rajasthan	46.79	1231.27	2033.73	2818.25	635.56	543.61	296.05
15	Tamil Nadu	34.03	949.40	5865.01	5056.15	747.65	1430.26	75.90
16	Telangana	0.27	3214.90	5542.74	6304.75	1054.89	1788.49	216.62
17	Uttar Pradesh	22.21	1204.80	904.64	2082.56	340.16	708.54	152.70
18	West Bengal	280.38	1154.40	735.99	2806.53	267.30	619.30	371.40
	<b>Sub Total-I</b>	<b>93.14</b>	<b>1195.86</b>	<b>2207.10</b>	<b>3707.93</b>	<b>537.35</b>	<b>996.60</b>	<b>421.45</b>
<b>Special Category</b>								
19	Arunachal Pradesh	106.47	966.47	1465.47	5343.67	254.13	54.33	1.00
20	Assam	27.29	478.27	1298.83	2537.77	236.47	84.83	127.47
21	Himachal Pradesh	6.56	2274.00	1602.08	4863.48	637.70	355.59	704.18
22	Manipur	13.23	37.42	759.77	2750.26	153.87	53.55	114.74
23	Meghalaya	3.13	863.38	1772.28	2843.06	310.13	63.56	54.63
24	Mizoram	75.42	22.75	980.08	4435.17	338.83	48.75	190.50
25	Nagaland	4.73	14.73	796.14	2787.41	517.91	12.68	231.41
26	Sikkim	62.86	2959.29	2823.29	6498.43	586.86	190.00	742.14
27	Tripura	32.45	579.25	1089.73	2566.58	242.85	154.18	589.48
28	Uttarakhand	21.62	2434.73	1616.64	4402.71	810.54	956.92	36.71
	<b>Sub Total-II</b>	<b>24.92</b>	<b>1003.57</b>	<b>1365.73</b>	<b>3255.09</b>	<b>387.09</b>	<b>254.38</b>	<b>204.59</b>
	<b>All States</b>	<b>89.53</b>	<b>1185.69</b>	<b>2162.63</b>	<b>3683.99</b>	<b>529.41</b>	<b>957.37</b>	<b>409.99</b>

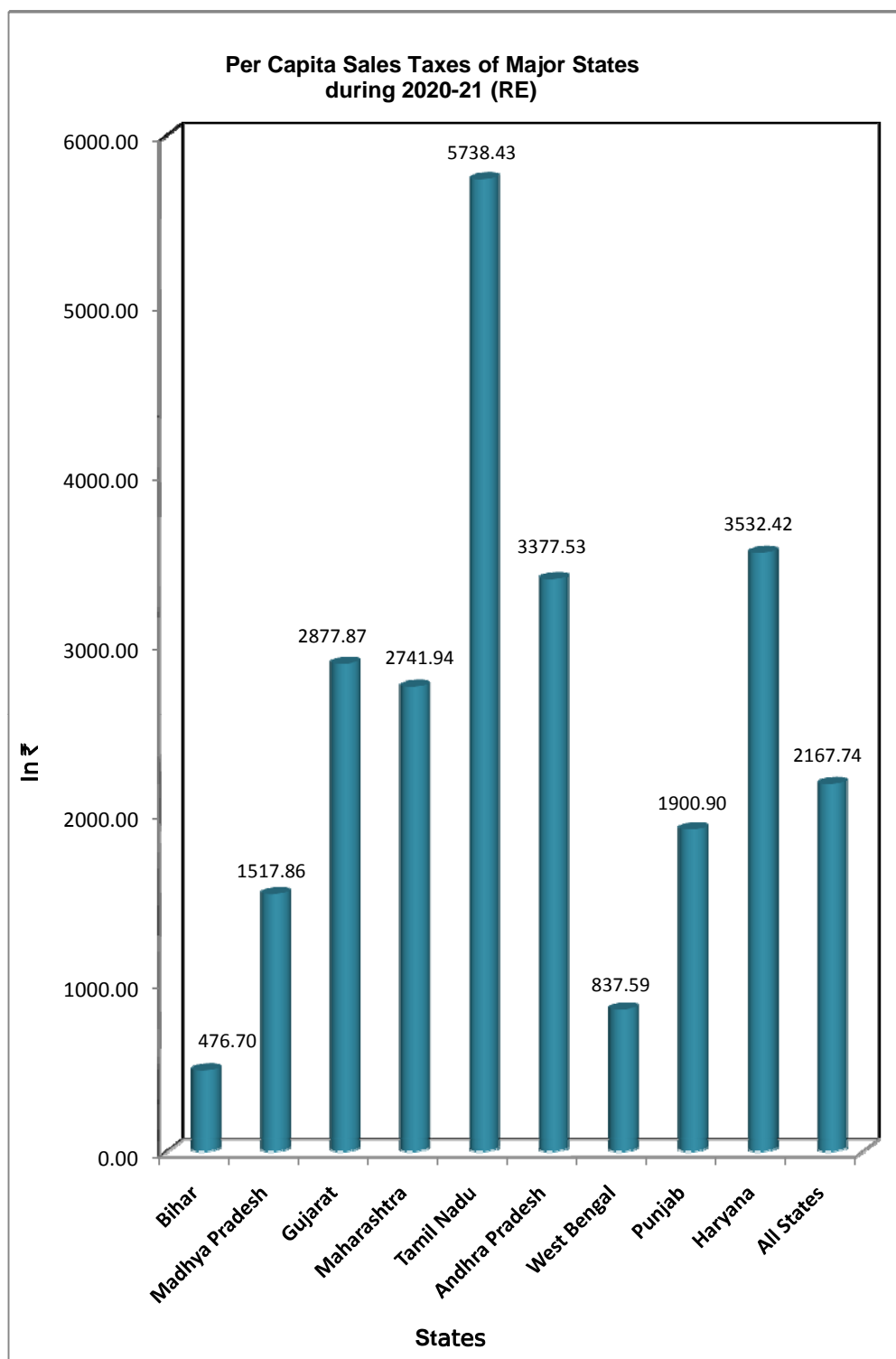


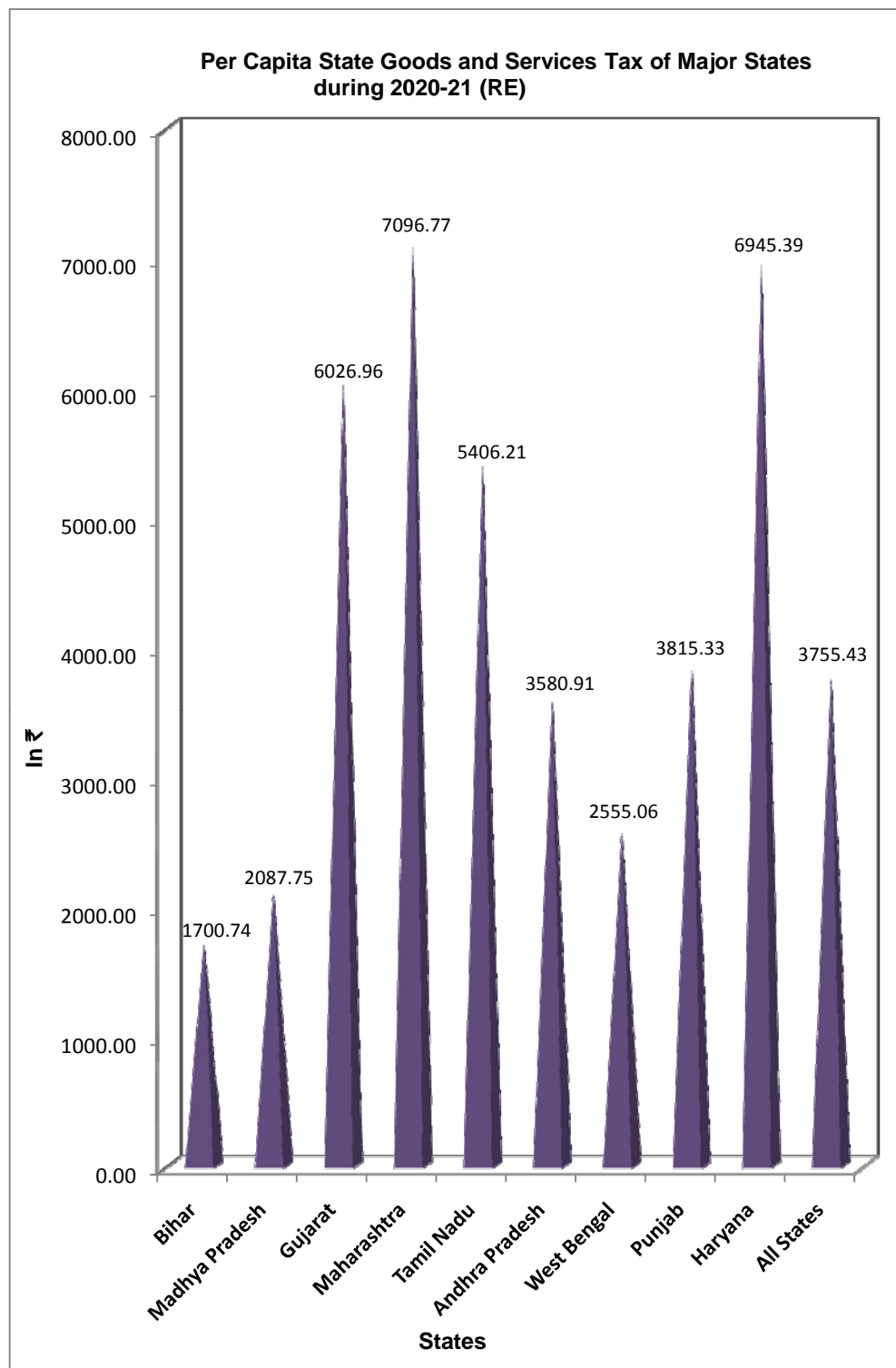


**Table 2.2.2**  
**Per Capita Revenue from different taxes under State's Own Tax**  
**Revenue in different States during 2020-21 (RE)**

(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	27.21	2196.41	3377.53	3580.91	554.01	1062.72	85.25
2	Bihar	40.88	0.00	476.70	1700.74	204.42	384.30	34.34
3	Chhattisgarh	273.04	1706.48	1276.83	2646.50	477.82	511.95	803.63
4	Goa	422.13	2870.19	6569.06	14831.75	2299.13	4552.19	733.00
5	Gujarat	294.52	18.54	2877.87	6026.96	420.11	1000.67	1380.13
6	Haryana	7.51	2559.73	3532.42	6945.39	853.24	1877.13	104.76
7	Jharkhand	261.78	602.09	1379.16	2372.78	405.76	261.78	173.10
8	Karnataka	36.94	3408.41	2286.90	5680.85	829.63	1488.25	524.52
9	Kerala	124.29	621.48	4801.81	5367.11	951.16	864.97	57.92
10	Madhya Pradesh	47.62	1107.14	1517.86	2087.75	314.29	690.48	561.90
11	Maharashtra	241.94	1209.68	2741.94	7096.77	500.00	1774.19	1316.08
12	Odisha	147.73	861.36	1636.36	2956.82	343.18	630.68	810.23
13	Punjab	21.56	1918.85	1900.90	3815.33	519.19	891.73	1001.57
14	Rajasthan	51.79	1457.54	2420.79	3041.83	659.06	703.42	396.23
15	Tamil Nadu	37.32	1024.26	5738.43	5406.21	598.49	1412.97	195.03
16	Telangana	1.85	4255.32	6727.57	6276.60	1143.62	1595.74	264.11
17	Uttar Pradesh	17.64	1244.81	979.20	2192.19	214.00	603.21	185.02
18	West Bengal	284.21	1170.42	837.59	2555.06	230.89	633.30	405.65
	<b>Sub Total-I</b>	<b>106.35</b>	<b>1291.61</b>	<b>2203.02</b>	<b>3785.16</b>	<b>450.58</b>	<b>918.73</b>	<b>473.33</b>
<b>Special Category</b>								
19	Arunachal Pradesh	103.33	1082.80	2512.07	6068.93	166.67	63.33	2.87
20	Assam	30.49	534.25	1450.85	2834.84	264.15	94.75	142.40
21	Himachal Pradesh	29.08	2194.95	1982.95	4664.04	502.31	317.57	1008.00
22	Manipur	16.13	45.16	806.45	3225.81	129.03	51.61	166.35
23	Meghalaya	6.67	946.97	2058.12	3695.00	363.64	71.09	61.48
24	Mizoram	125.00	8.33	676.08	4200.00	268.92	58.42	178.42
25	Nagaland	5.45	22.50	1252.27	2104.27	598.73	14.09	294.05
26	Sikkim	145.43	2898.57	2588.71	6158.00	371.71	185.57	591.43
27	Tripura	24.39	648.78	889.76	2401.95	246.34	154.85	933.93
28	Uttarakhand	11.25	2389.38	1742.94	3193.72	619.47	973.45	619.61
	<b>Sub Total-II</b>	<b>28.65</b>	<b>1026.19</b>	<b>1536.44</b>	<b>3223.29</b>	<b>354.32</b>	<b>258.43</b>	<b>362.37</b>
	<b>All States</b>	<b>102.24</b>	<b>1277.56</b>	<b>2167.74</b>	<b>3755.43</b>	<b>445.49</b>	<b>883.78</b>	<b>467.46</b>



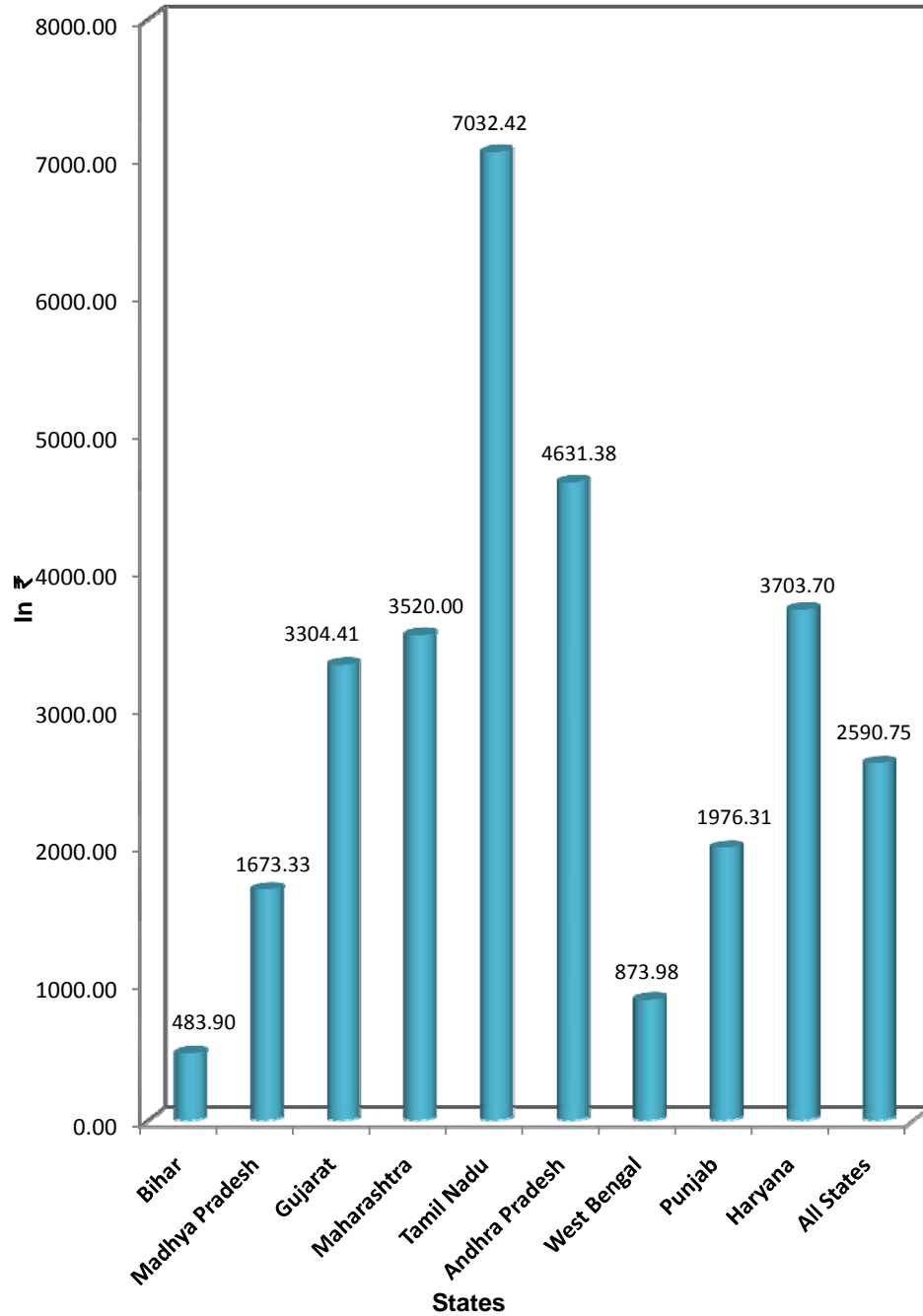


**Table 2.2.3**  
**Per Capita Revenue from different taxes under State's Own Tax**  
**Revenue in different States during 2021-22 (BE)**

(in ₹)

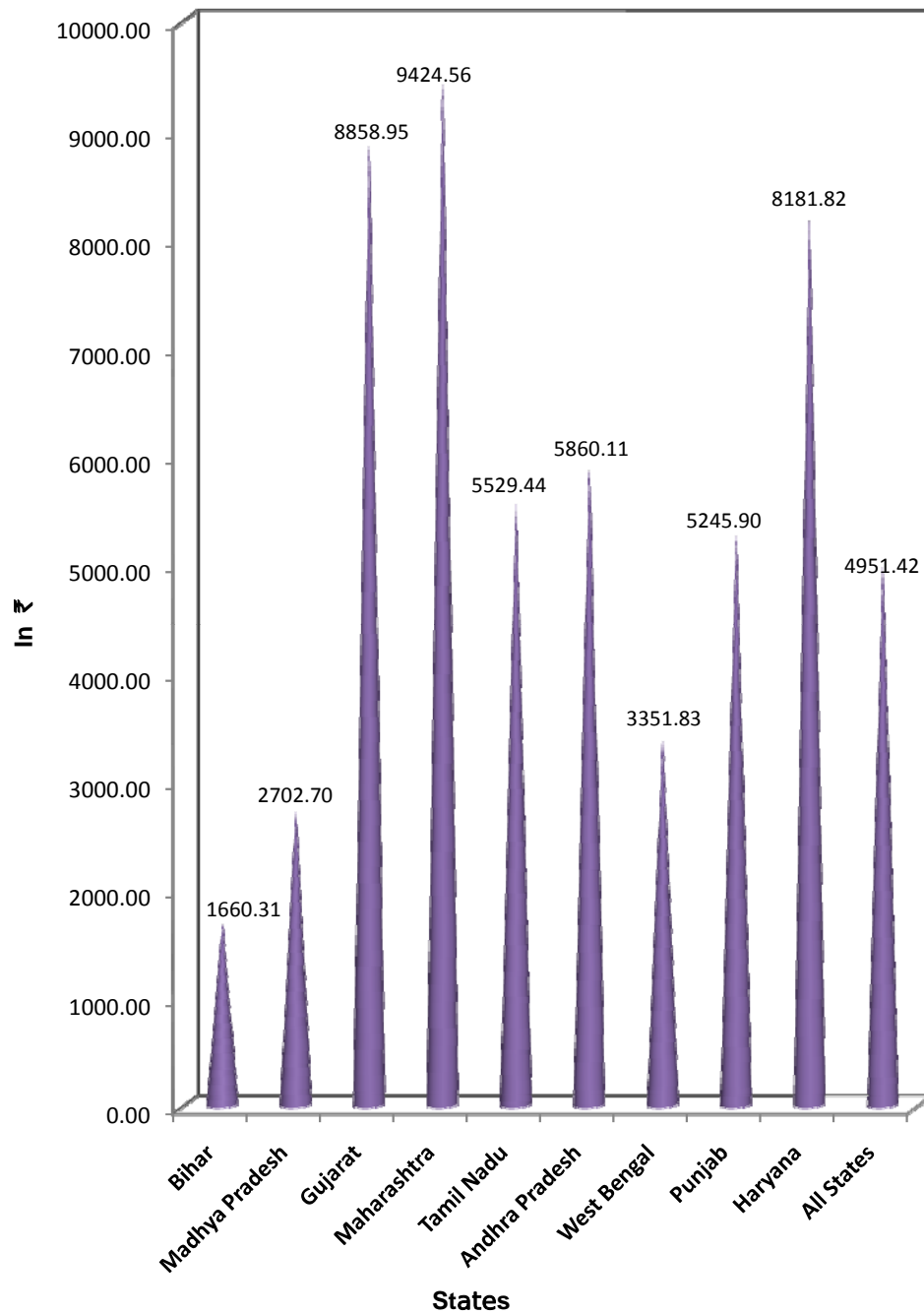
Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	32.45	2835.54	4631.38	5860.11	945.18	1512.29	301.23
2	Bihar	40.26	0.00	483.90	1660.31	201.29	402.58	33.74
3	Chhattisgarh	286.20	1851.85	1466.97	3143.98	538.72	555.56	826.77
4	Goa	249.38	3739.63	6915.31	15516.50	2299.25	3975.38	1507.75
5	Gujarat	404.07	20.48	3304.41	8858.95	648.36	1237.55	1414.17
6	Haryana	8.42	3097.64	3703.70	8181.82	1010.94	1683.50	121.18
7	Jharkhand	283.51	634.02	1653.35	2448.45	425.26	309.28	239.82
8	Karnataka	40.45	3663.19	2502.38	6847.54	1119.94	1885.99	556.59
9	Kerala	123.60	758.62	6489.15	10371.47	1173.97	1167.48	93.60
10	Madhya Pradesh	99.88	1422.91	1673.33	2702.70	423.03	763.22	542.89
11	Maharashtra	320.00	1560.00	3520.00	9424.56	800.00	2560.00	1294.67
12	Odisha	136.05	1224.49	2040.82	3401.36	476.19	408.16	816.33
13	Punjab	28.67	2295.91	1976.31	5245.90	721.31	947.56	1057.79
14	Rajasthan	65.75	1660.40	2857.14	4719.64	814.54	764.41	402.53
15	Tamil Nadu	73.17	1146.38	7032.42	5529.44	860.36	1732.38	180.65
16	Telangana	1.67	4497.35	7010.58	8201.06	1322.75	3306.88	239.07
17	Uttar Pradesh	37.02	1786.48	1338.79	3154.76	402.50	1097.72	204.48
18	West Bengal	325.20	1636.18	873.98	3351.83	294.72	736.35	445.94
	<b>Sub Total-I</b>	<b>134.40</b>	<b>1594.52</b>	<b>2640.75</b>	<b>5013.70</b>	<b>624.14</b>	<b>1229.00</b>	<b>494.48</b>
<b>Special Category</b>								
19	Arunachal Pradesh	106.67	1534.13	2632.67	8146.53	180.00	66.67	0.00
20	Assam	34.16	598.56	1625.49	3176.07	295.94	106.16	179.97
21	Himachal Pradesh	30.61	2524.19	2220.91	5596.84	659.08	419.72	1092.20
22	Manipur	21.88	56.25	1093.75	4687.50	218.75	75.00	267.50
23	Meghalaya	13.67	1090.91	2325.82	3888.18	378.79	64.55	53.94
24	Mizoram	150.00	8.33	791.67	4483.33	286.33	93.00	183.67
25	Nagaland	5.68	25.00	1477.27	3303.27	659.09	14.09	295.91
26	Sikkim	122.86	3928.57	3142.86	8271.43	621.43	168.29	822.86
27	Tripura	40.24	700.68	960.93	2738.22	268.29	172.41	1002.15
28	Uttarakhand	14.49	2784.43	1742.61	4062.10	913.04	1043.48	530.68
	<b>Sub Total-II</b>	<b>32.92</b>	<b>1188.31</b>	<b>1694.96</b>	<b>3835.60</b>	<b>445.85</b>	<b>289.66</b>	<b>385.64</b>
	<b>All States</b>	<b>129.04</b>	<b>1573.05</b>	<b>2590.75</b>	<b>4951.42</b>	<b>614.71</b>	<b>1179.34</b>	<b>488.73</b>

**Per Capita Sales Taxes of Major States  
during 2021-22 (BE)**





**Per Capita State Goods and Services Tax of Major States during 2021-22 (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 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) in the following paragraphs:-

### **2.3.1 Total Revenue Receipts during 2019-20 (Accounts)**

Out of the total revenue receipts of ₹ 2563611.17 crore of all 28 States during 2019-20 (Accounts), 55.76 percent was collected by the States themselves, constituting 45.85 percent as States' Own Tax revenue and 9.90 percent as States' Own Non-Tax Revenue. The remaining 44.24 percent was received from the Centre in the form of share in Central Taxes (25.12 percent) and Grants from Centre (19.13 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 (74.01 percent) followed by Telangana (73.10 percent), Maharashtra (71.77 percent), Kerala (69.37 percent) and Tamil Nadu (68.96 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (27.24 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 (10.48 percent). Bihar received the maximum share (51.05 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum in Odisha (23.78 percent) followed by Punjab (23.68 percent), Bihar (21.71 percent), West Bengal (21.68 percent) and Madhya Pradesh (21.64 percent). The percentage share of Grants from the Centre was minimum in Telangana (11.31 percent). It was 15.51 percent in Haryana. The major share of total revenues in Haryana State (74.01 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 25.99 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 26 percent in all the special category States except Uttarakhand (50.49 percent), Sikkim (34.37 percent), Assam (34.22 percent), Himachal Pradesh (32.94 percent). The major sources of revenues in these special category States were Grants from the Centre and Share in Central Taxes. The major special category States namely Assam, Himachal Pradesh and Uttarakhand derived about

50 percent to 67 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 66 percent to 89 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 2019-20 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

### **2.3.2 Total Revenue Receipts during 2020-21 (RE)**

Out of the total revenue receipts of ₹ 2665515.74 crore of all States during 2020-21 (RE), 52.43 percent was collected by the States themselves constituting 44.96 percent as States' Own Tax Revenue and 7.46 percent as States' Own Non-Tax Revenue. The remaining 47.57 percent was received from the Centre in the form of share in Central Taxes (22.13 percent) and Grants (25.44 percent).

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

In the non-special category States, the percentage of revenue collected by State sources to its total revenue receipts was maximum in Telangana (81.10 percent) followed by Gujarat (72.73 percent), Haryana (71.31 percent), Maharashtra (68.97 percent) and Tamil Nadu (67.88 percent). Bihar collected the minimum percentage of revenue (24.44 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 (7.82 percent). Bihar received the maximum percentage of share (45.28 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (8.94 percent) in Telangana. The share of Grants from the Centre was maximum (37.71 percent) in Punjab. The major share of total revenues in Haryana State (71.31 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 28.69 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, Himachal Pradesh, Assam and Sikkim where it was 38.34 percent, 28.62 percent, 26.07 percent and 21.41 percent respectively. Grants from the Centre and share in Central Taxes were the major sources of revenue in all special category States. The major hilly States namely Assam, Himachal Pradesh and Uttarakhand derived their revenues ranging from about

62 percent to 74 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 79 percent to 91 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2020-21 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

### **2.3.3 Total Revenue Receipts during 2021-22 (BE)**

Out of the total revenue receipts of ₹ 3296087.79 crore estimated by all the States during 2021-22 (BE), 54.56 percent was to be collected by the States themselves, constituting 46.50 percent as States' Own Tax Revenue and 8.05 percent as States' Own Non-Tax Revenue. The remaining 45.44 percent was estimated to be received from the Centre in the form of share in Central Taxes (20.93 percent) and Grants from the Centre (24.51 percent).

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

The State-wise comparison of total revenue receipts in the non-special category States during 2021-22 (BE) shows that the percentage of revenue receipts estimated to be collected by State's to its total revenue receipts was maximum in Gujarat (76.50 percent) followed by Maharashtra (73.21 percent), Haryana (72.65 percent) and Telangana (70.10 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 7.94 percent in Telangana. Bihar received the maximum percentage of share (48.95 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Gujarat (9.71 percent). The percentage share of Grants from the Centre was maximum (39.93 percent) in Punjab. The major share of total revenue receipts in Haryana (72.65 percent) was estimated to be received from State's Own Tax Revenue and State's Own Non-Tax Revenue whereas the receipt share in Central Taxes and Grants from the Centre for Haryana was estimated as only 27.35 percent of total State revenue.

#### **Special Category States**

In the special category States, the percentage of State's Own Tax Revenue and State's Own Non-Tax Revenue to their total revenue receipts of a State was estimated to be less than 21 percent except Uttarakhand (36.35 percent), Himachal Pradesh (32.50 percent), Assam (30.65 percent) and Sikkim (25.45 percent). The major sources of revenue in the special

category States were Grants from the Centre and share in Central Taxes. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand about 64 percent to 69 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 75 percent to 89 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2021-22 (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 2019-20 (Accounts)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	57600.93	3314.74	60915.67	28242.39	21875.95	50118.34
2	Bihar	30143.65	3699.60	33843.25	63420.66	26968.62	90389.28
3	Chhattisgarh	22117.85	7933.77	30051.62	20205.84	13611.24	33817.08
4	Goa	4700.56	2737.54	7438.10	2589.13	1329.65	3918.78
5	Gujarat	79007.50	18104.15	97111.65	20232.09	25500.02	45732.11
6	Haryana	42824.95	7399.75	50224.70	7111.53	10521.91	17633.44
7	Jharkhand	16771.44	8749.98	25521.42	20593.06	12302.67	32895.73
8	Karnataka	102362.79	7681.47	110044.26	30919.00	34479.54	65398.54
9	Kerala	50323.14	12265.22	62588.36	16401.05	11235.26	27636.31
10	Madhya Pradesh	55823.69	10349.56	66173.25	49517.61	31952.49	81470.10
11	Maharashtra	188944.87	14297.00	203241.87	36222.33	43725.37	79947.70
12	Odisha	32315.18	14647.20	46962.38	30453.27	24152.10	54605.37
13	Punjab	29994.78	6654.08	36648.86	10345.86	14580.03	24925.89
14	Rajasthan	59244.98	15714.15	74959.13	36049.14	29105.53	65154.67
15	Tamil Nadu	107462.29	12887.84	120350.13	26392.41	27783.37	54175.78
16	Telangana	67597.49	7360.32	74957.81	15987.59	11598.42	27586.01
17	Uttar Pradesh	122825.83	81705.08	204530.91	117818.30	44043.97	161862.27
18	West Bengal	60669.37	3212.90	63882.27	48048.40	30983.54	79031.94
	<b>Sub Total-I</b>	<b>1130731.29</b>	<b>238714.35</b>	<b>1369445.64</b>	<b>580549.66</b>	<b>415749.68</b>	<b>996299.34</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1228.73	651.37	1880.10	8987.57	4020.87	13008.44
20	Assam	16528.69	5539.34	22068.03	21721.44	20705.61	42427.05
21	Himachal Pradesh	7623.82	2501.51	10125.33	4677.56	15935.02	20612.58
22	Manipur	1203.68	134.53	1338.21	4045.21	5300.74	9345.95
23	Meghalaya	1891.25	530.12	2421.37	4211.78	2780.38	6992.16
24	Mizoram	730.98	522.35	1253.33	3017.80	5387.13	8404.93
25	Nagaland	960.30	339.29	1299.59	3265.01	6858.69	10123.70
26	Sikkim	970.40	693.40	1663.80	2295.56	881.90	3177.46
27	Tripura	2101.80	271.65	2373.45	4211.78	4416.37	8628.15
28	Uttarakhand	11513.45	3998.81	15512.26	6901.54	8308.76	15210.30
	<b>Sub Total-II</b>	<b>44753.10</b>	<b>15182.37</b>	<b>59935.47</b>	<b>63335.25</b>	<b>74595.47</b>	<b>137930.72</b>
	<b>Total (I+II)</b>	<b>1175484.39</b>	<b>253896.72</b>	<b>1429381.11</b>	<b>643884.91</b>	<b>490345.15</b>	<b>1134230.06</b>

**Table 2.3.1 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2019-20 (Accounts)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	51.88	2.99	54.86	25.44	19.70	45.14
2	Bihar	24.26	2.98	27.24	51.05	21.71	72.76
3	Chhattisgarh	34.63	12.42	47.05	31.64	21.31	52.95
4	Goa	41.39	24.10	65.49	22.80	11.71	34.51
5	Gujarat	55.31	12.67	67.98	14.16	17.85	32.02
6	Haryana	63.11	10.90	74.01	10.48	15.51	25.99
7	Jharkhand	28.71	14.98	43.69	35.25	21.06	56.31
8	Karnataka	58.35	4.38	62.72	17.62	19.65	37.28
9	Kerala	55.78	13.59	69.37	18.18	12.45	30.63
10	Madhya Pradesh	37.81	7.01	44.82	33.54	21.64	55.18
11	Maharashtra	66.72	5.05	71.77	12.79	15.44	28.23
12	Odisha	31.82	14.42	46.24	29.98	23.78	53.76
13	Punjab	48.71	10.81	59.52	16.80	23.68	40.48
14	Rajasthan	42.28	11.22	53.50	25.73	20.77	46.50
15	Tamil Nadu	61.57	7.38	68.96	15.12	15.92	31.04
16	Telangana	65.92	7.18	73.10	15.59	11.31	26.90
17	Uttar Pradesh	33.52	22.30	55.82	32.16	12.02	44.18
18	West Bengal	42.45	2.25	44.70	33.62	21.68	55.30
	<b>Sub Total-I</b>	<b>47.80</b>	<b>10.09</b>	<b>57.89</b>	<b>24.54</b>	<b>17.57</b>	<b>42.11</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.25	4.37	12.63	60.37	27.01	87.37
20	Assam	25.63	8.59	34.22	33.68	32.10	65.78
21	Himachal Pradesh	24.80	8.14	32.94	15.22	51.84	67.06
22	Manipur	11.27	1.26	12.53	37.86	49.61	87.47
23	Meghalaya	20.09	5.63	25.72	44.74	29.54	74.28
24	Mizoram	7.57	5.41	12.98	31.25	55.78	87.02
25	Nagaland	8.41	2.97	11.38	28.58	60.04	88.62
26	Sikkim	20.04	14.32	34.37	47.42	18.22	65.63
27	Tripura	19.10	2.47	21.57	38.28	40.14	78.43
28	Uttarakhand	37.48	13.02	50.49	22.46	27.04	49.51
	<b>Sub Total-II</b>	<b>22.62</b>	<b>7.67</b>	<b>30.29</b>	<b>32.01</b>	<b>37.70</b>	<b>69.71</b>
	<b>All States</b>	<b>45.85</b>	<b>9.90</b>	<b>55.76</b>	<b>25.12</b>	<b>19.13</b>	<b>44.24</b>

**Table 2.3.2 (a)**  
**Revenue Receipts from various sources of States**  
**during 2020-21 (RE)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	57358.78	3309.61	60668.39	24460.59	32934.12	57394.71
2	Bihar	34750.00	7839.28	42589.28	78896.44	52754.10	131650.54
3	Chhattisgarh	22550.00	8495.00	31045.00	18798.61	18500.00	37298.61
4	Goa	5164.39	3820.26	8984.65	2750.26	2567.95	5318.21
5	Gujarat	83410.49	12810.60	96221.09	18702.83	17370.51	36073.34
6	Haryana	46528.95	7762.69	54291.64	5950.92	15892.69	21843.61
7	Jharkhand	20843.65	12712.61	33556.26	18227.30	15168.48	33395.78
8	Karnataka	94941.53	7729.58	102671.11	20053.41	36984.53	57037.94
9	Kerala	45272.15	9121.27	54393.42	9844.10	28877.59	38721.69
10	Madhya Pradesh	53147.12	9715.08	62862.20	43373.46	30933.65	74307.11
11	Maharashtra	184519.37	15147.05	199666.42	33743.27	56088.08	89831.35
12	Odisha	32500.00	21000.00	53500.00	25459.63	28240.37	53700.00
13	Punjab	30408.79	4632.88	35041.67	9833.61	27167.13	37000.74
14	Rajasthan	68884.82	15724.12	84608.94	32885.23	30486.02	63371.25
15	Tamil Nadu	109968.97	12682.79	122651.76	23039.46	35009.40	58048.86
16	Telangana	76195.65	19305.58	95501.23	11731.25	10525.36	22256.61
17	Uttar Pradesh	124866.94	10811.92	135678.86	98618.07	72504.73	171122.80
18	West Bengal	59886.59	2466.30	62352.89	44737.01	38881.09	83618.10
	<b>Sub Total-I</b>	<b>1151198.19</b>	<b>185086.62</b>	<b>1336284.81</b>	<b>521105.45</b>	<b>550885.80</b>	<b>1071991.25</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1500.00	615.00	2115.00	9679.78	8142.36	17822.14
20	Assam	18677.53	4730.89	23408.42	26775.56	39598.95	66374.51
21	Himachal Pradesh	7917.18	2267.97	10185.15	4394.41	21008.80	25403.21
22	Manipur	1376.57	194.01	1570.58	3948.92	11997.67	15946.59
23	Meghalaya	2376.98	690.29	3067.27	5998.98	6286.34	12285.32
24	Mizoram	661.82	772.63	1434.45	2782.93	5237.93	8020.86
25	Nagaland	944.10	255.11	1199.21	3149.34	6891.89	10041.23
26	Sikkim	905.76	579.75	1485.51	2133.88	3319.50	5453.38
27	Tripura	2173.00	293.00	2466.00	3935.00	8014.88	11949.88
28	Uttarakhand	10791.29	3399.92	14191.21	6071.88	16747.88	22819.76
	<b>Sub Total-II</b>	<b>47324.23</b>	<b>13798.57</b>	<b>61122.80</b>	<b>68870.68</b>	<b>127246.20</b>	<b>196116.88</b>
	<b>Total (I+II)</b>	<b>1198522.42</b>	<b>198885.19</b>	<b>1397407.61</b>	<b>589976.13</b>	<b>678132.00</b>	<b>1268108.13</b>



**Table 2.3.2 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2020-21 (RE)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	48.58	2.80	51.39	20.72	27.90	48.61
2	Bihar	19.94	4.50	24.44	45.28	30.28	75.56
3	Chhattisgarh	33.00	12.43	45.42	27.51	27.07	54.58
4	Goa	36.11	26.71	62.82	19.23	17.95	37.18
5	Gujarat	63.05	9.68	72.73	14.14	13.13	27.27
6	Haryana	61.11	10.20	71.31	7.82	20.87	28.69
7	Jharkhand	31.13	18.99	50.12	27.22	22.66	49.88
8	Karnataka	59.45	4.84	64.29	12.56	23.16	35.71
9	Kerala	48.62	9.80	58.42	10.57	31.01	41.58
10	Madhya Pradesh	38.75	7.08	45.83	31.62	22.55	54.17
11	Maharashtra	63.74	5.23	68.97	11.66	19.37	31.03
12	Odisha	30.32	19.59	49.91	23.75	26.34	50.09
13	Punjab	42.21	6.43	48.64	13.65	37.71	51.36
14	Rajasthan	46.55	10.63	57.18	22.22	20.60	42.82
15	Tamil Nadu	60.86	7.02	67.88	12.75	19.37	32.12
16	Telangana	64.71	16.39	81.10	9.96	8.94	18.90
17	Uttar Pradesh	40.70	3.52	44.22	32.14	23.63	55.78
18	West Bengal	41.03	1.69	42.72	30.65	26.64	57.28
.	<b>Sub Total-I</b>	<b>47.80</b>	<b>7.69</b>	<b>55.49</b>	<b>21.64</b>	<b>22.87</b>	<b>44.51</b>
<b>Special Category</b>							
19	Arunachal Pradesh	7.52	3.08	10.61	48.55	40.84	89.39
20	Assam	20.80	5.27	26.07	29.82	44.11	73.93
21	Himachal Pradesh	22.25	6.37	28.62	12.35	59.03	71.38
22	Manipur	7.86	1.11	8.97	22.54	68.49	91.03
23	Meghalaya	15.48	4.50	19.98	39.07	40.95	80.02
24	Mizoram	7.00	8.17	15.17	29.43	55.40	84.83
25	Nagaland	8.40	2.27	10.67	28.02	61.31	89.33
26	Sikkim	13.05	8.36	21.41	30.75	47.84	78.59
27	Tripura	15.07	2.03	17.11	27.30	55.60	82.89
28	Uttarakhand	29.16	9.19	38.34	16.41	45.25	61.66
	<b>Sub Total-II</b>	<b>18.40</b>	<b>5.36</b>	<b>23.76</b>	<b>26.77</b>	<b>49.47</b>	<b>76.24</b>
	<b>All States</b>	<b>44.96</b>	<b>7.46</b>	<b>52.43</b>	<b>22.13</b>	<b>25.44</b>	<b>47.57</b>

**Table 2.3.3 (a)**  
**Revenue Receipts from various sources of States**  
**during 2021-22 (BE)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	85265.17	7050.01	92315.18	26950.68	57930.62	84881.30
2	Bihar	35050.00	5505.47	40555.47	91180.60	54531.21	145711.81
3	Chhattisgarh	25750.00	9250.00	35000.00	22675.42	21650.00	44325.42
4	Goa	5472.51	5009.16	10481.67	2569.07	3536.76	6105.83
5	Gujarat	111692.60	16801.51	128494.11	23161.67	16313.62	39475.29
6	Haryana	52887.40	10850.86	63738.26	7274.70	16720.26	23994.96
7	Jharkhand	23255.51	13500.00	36755.51	22060.01	17891.48	39951.49
8	Karnataka	111493.98	8258.37	119752.35	24273.06	28245.76	52518.82
9	Kerala	71833.28	14335.79	86169.07	12812.08	31999.91	44811.99
10	Madhya Pradesh	64913.99	11742.17	76656.16	52246.68	35774.61	88021.29
11	Maharashtra	243490.37	26650.27	270140.64	42043.60	56802.62	98846.22
12	Odisha	37500.00	20000.00	57500.00	30136.68	37963.32	68100.00
13	Punjab	37434.04	7758.48	45192.52	12026.71	38038.37	50065.08
14	Rajasthan	90049.62	17698.21	107747.83	40106.81	36475.49	76582.30
15	Tamil Nadu	126644.15	14139.01	140783.16	27148.31	34564.42	61712.73
16	Telangana	92910.00	30557.35	123467.35	13990.13	38669.46	52659.59
17	Uttar Pradesh	186345.00	25421.67	211766.67	119395.30	87178.47	206573.77
18	West Bengal	75415.74	4611.73	80027.47	50070.29	56583.50	106653.79
	<b>Sub Total-I</b>	<b>1477403.36</b>	<b>249140.06</b>	<b>1726543.42</b>	<b>620121.80</b>	<b>670869.88</b>	<b>1290991.68</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1900.00	850.00	2750.00	11693.94	6646.93	18340.87
20	Assam	21177.55	6097.60	27275.15	20818.82	40885.44	61704.26
21	Himachal Pradesh	9282.22	2753.66	12035.88	5524.16	19467.90	24992.06
22	Manipur	2054.60	387.54	2442.14	4765.43	14312.46	19077.89
23	Meghalaya	2579.23	694.03	3273.26	5104.88	6853.65	11958.53
24	Mizoram	719.56	852.26	1571.82	3327.82	4896.16	8223.98
25	Nagaland	1271.67	283.41	1555.08	3784.59	9317.15	13101.74
26	Sikkim	1195.48	775.22	1970.70	2582.39	3189.61	5772.00
27	Tripura	2412.00	349.00	2761.00	4663.00	10932.09	15595.09
28	Uttarakhand	12754.45	3293.56	16048.01	7440.98	20662.25	28103.23
	<b>Sub Total-II</b>	<b>55346.76</b>	<b>16336.28</b>	<b>71683.04</b>	<b>69706.01</b>	<b>137163.64</b>	<b>206869.65</b>
	<b>Total (I+II)</b>	<b>1532750.12</b>	<b>265476.34</b>	<b>1798226.46</b>	<b>689827.81</b>	<b>808033.52</b>	<b>1497861.33</b>

**Table 2.3.3 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2021-22 (BE)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	48.12	3.98	52.10	15.21	32.69	47.90
2	Bihar	18.82	2.96	21.77	48.95	29.28	78.23
3	Chhattisgarh	32.46	11.66	44.12	28.59	27.29	55.88
4	Goa	32.99	30.20	63.19	15.49	21.32	36.81
5	Gujarat	66.50	10.00	76.50	13.79	9.71	23.50
6	Haryana	60.28	12.37	72.65	8.29	19.06	27.35
7	Jharkhand	30.32	17.60	47.92	28.76	23.32	52.08
8	Karnataka	64.72	4.79	69.51	14.09	16.40	30.49
9	Kerala	54.84	10.94	65.79	9.78	24.43	34.21
10	Madhya Pradesh	39.42	7.13	46.55	31.73	21.72	53.45
11	Maharashtra	65.99	7.22	73.21	11.39	15.39	26.79
12	Odisha	29.86	15.92	45.78	23.99	30.23	54.22
13	Punjab	39.30	8.14	47.44	12.63	39.93	52.56
14	Rajasthan	48.85	9.60	58.45	21.76	19.79	41.55
15	Tamil Nadu	62.54	6.98	69.52	13.41	17.07	30.48
16	Telangana	52.75	17.35	70.10	7.94	21.96	29.90
17	Uttar Pradesh	44.54	6.08	50.62	28.54	20.84	49.38
18	West Bengal	40.40	2.47	42.87	26.82	30.31	57.13
	<b>Sub Total-I</b>	<b>48.96</b>	<b>8.26</b>	<b>57.22</b>	<b>20.55</b>	<b>22.23</b>	<b>42.78</b>
<b>Special Category</b>							
19	Arunachal Pradesh	9.01	4.03	13.04	55.45	31.52	86.96
20	Assam	23.80	6.85	30.65	23.40	45.95	69.35
21	Himachal Pradesh	25.07	7.44	32.50	14.92	52.58	67.50
22	Manipur	9.55	1.80	11.35	22.14	66.51	88.65
23	Meghalaya	16.93	4.56	21.49	33.51	45.00	78.51
24	Mizoram	7.35	8.70	16.05	33.97	49.98	83.95
25	Nagaland	8.68	1.93	10.61	25.82	63.57	89.39
26	Sikkim	15.44	10.01	25.45	33.35	41.20	74.55
27	Tripura	13.14	1.90	15.04	25.40	59.56	84.96
28	Uttarakhand	28.89	7.46	36.35	16.85	46.80	63.65
	<b>Sub Total-II</b>	<b>19.87</b>	<b>5.86</b>	<b>25.73</b>	<b>25.02</b>	<b>49.24</b>	<b>74.27</b>
	<b>All States</b>	<b>46.50</b>	<b>8.05</b>	<b>54.56</b>	<b>20.93</b>	<b>24.51</b>	<b>45.44</b>

## **2.4 Per Capita Revenue Receipts**

The revenue receipts estimated on per capita basis for different States of non-special and special categories for the years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) have been reviewed in the following paragraphs:-

### **2.4.1 Per Capita Revenue Receipts during 2019-20 (Accounts)**

The per capita total revenue for all States taken together during 2019-20 (Accounts) was ₹ 19668.64. The per capita revenue receipts from States' sources and Central sources were ₹ 10966.56 and ₹ 8702.09 respectively.

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

In the non-special category States, the per capita revenue receipts from State's sources during 2019-20 (Accounts) were maximum in Goa (₹ 49587.33) followed by Telangana (₹ 20095.93), Kerala (₹ 17780.78) and Haryana (₹ 17378.79). Bihar (₹ 2806.24) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 31337.07) followed by Telangana (₹ 18122.65), Karnataka (₹ 15486.05), Maharashtra (₹ 15386.39) and Haryana (₹ 14818.32). Bihar with ₹ 2499.47 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 18250.27) followed by Uttar Pradesh (₹ 3602.52), Kerala (₹ 3484.44) and Odisha (₹ 3344.11). Bihar with ₹ 306.77 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 (₹ 17260.87) followed by Chhattisgarh (₹ 6991.64), Odisha (₹ 6952.80) and Madhya Pradesh (₹ 5973.17). The per capita share in Central Taxes was minimum in Haryana (₹ 2460.74). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 1941.97 in Uttar Pradesh to ₹ 8864.33 in Goa. The per capita share of Haryana was ₹ 3640.80.

#### **Special Category States**

The special category States received major share of their per capita revenue receipts from the Centre in the form of share in Central Taxes and Grants. The major special category States namely Assam, Himachal Pradesh and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹ 12297.70, ₹ 28236.41 and ₹ 13580.63 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 86722.93) and minimum in Tripura (₹ 21570.38).

The per capita total revenue receipts of States during 2019-20 (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 2020-21 (RE)**

The per capita total revenue receipts for all States taken together during 2020-21 (RE) were ₹ 20237.76. The per capita revenue from State's sources and Central sources were ₹ 10609.73 and ₹ 9628.03 respectively.

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

The analysis shows that the per capita revenue receipts from State's sources during 2020-21 (RE) was maximum in Goa (₹ 56154.06) followed by Telangana (₹ 25399.26), Haryana (₹ 18529.57), Maharashtra (₹ 16102.13), Tamil Nadu (₹ 16074.94) and Karnataka (₹ 15416.08) in the non-special category States. Bihar with ₹ 3482.36 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 32277.44) followed by Telangana (₹ 20264.80), Haryana (₹ 15880.19), Maharashtra (₹ 14880.59) and Tamil Nadu (₹ 14412.71). Bihar with ₹ 2841.37 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 23876.63). West Bengal (₹ 251.92) 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 2019-20 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 17189.13) followed by Bihar (₹ 6451.06), Chhattisgarh (₹ 6415.91), Odisha (₹ 5786.28) and Madhya Pradesh (₹ 5163.51). The per capita share in Central Taxes in Haryana was ₹ 2031.03 The per capita share received from Central Grants of all non-special category States ranged from ₹ 2502.96 in Gujarat to ₹ 16049.69 in Goa whereas Haryana per capita share was ₹ 5424.13.

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

The major special category States namely Assam, Himachal Pradesh and Uttarakhand received the per capita share in Central Taxes and Grants from the Centre amounting to ₹ 19018.48, ₹ 34328.66 and ₹ 20194.48 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 118814.27) and minimum in Tripura (₹ 29146.05).

The per capita total revenue receipts of States during 2020-21 (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 2021-22 (BE)**

The per capita total revenue receipts for both categories of States taken together during 2021-22 (BE) were estimated as ₹ 24788.21. The per capita revenue from State's sources and Central sources were ₹ 13523.55 and ₹ 11264.66 respectively.

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

In the non-special category States, the per capita revenue receipts from State's sources during 2021-22 (BE) were estimated as maximum in Goa (₹ 65510.4) followed by Telangana (₹ 32663.32), Kerala (₹ 24204.79), Maharashtra (₹ 21611.25) and Tamil Nadu (₹ 18403.03). Bihar with ₹ 3265.34 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 34203.19) followed by Telangana (₹ 24579.37), Kerala (₹ 20177.89), Maharashtra (₹ 19479.23) and Haryana (₹ 17807.21). Bihar with ₹ 2822.06 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 31307.25) followed by Telangana (₹ 8083.96), Odisha (₹ 4535.15), Kerala (₹ 4026.91) and Haryana (₹ 3653.49). Bihar with ₹ 443.27 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 16056.69) followed by Chhattisgarh (₹ 7634.82), Bihar (₹ 7341.43), Odisha (₹ 6833.71) and Madhya Pradesh (₹ 6139.45). The per capita share in Central Taxes for Haryana was estimated as ₹ 2449.39. The per capita Grants from the Centre ranged from ₹ 2320.57 in Gujarat to ₹ 22104.75 in Goa. In Haryana, it was estimated as ₹ 5629.72.

#### **Special Category States**

All the special category States received major share of their per capita total revenue from the Centre in the form of share in Central Taxes and Grants from the Centre. The major special category States namely Assam, Himachal Pradesh and Uttarakhand received the per capita revenue from the Central sources in the form of share in Central Taxes and Central Grants amounting to ₹ 17529.62, ₹ 33773.05 and ₹ 24437.59. In small States, it was maximum in Arunachal Pradesh (₹ 122272.47) and minimum in Meghalaya (₹ 36237.97).

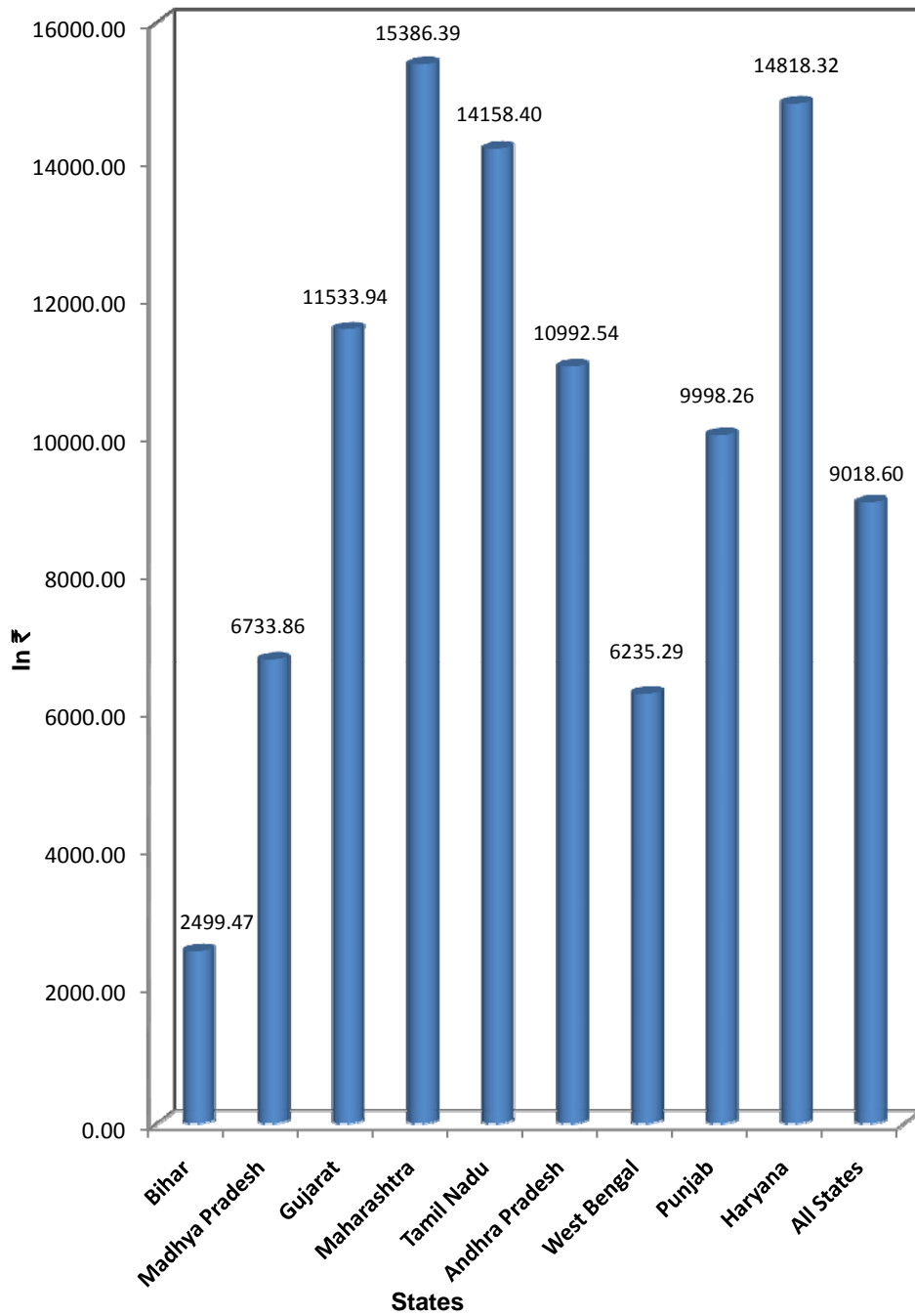
The per capita total revenue receipts of States during 2021-22 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

**Table 2.4.1**  
**Per Capita Total Revenue Receipts of States during 2019-20 (Accounts)**

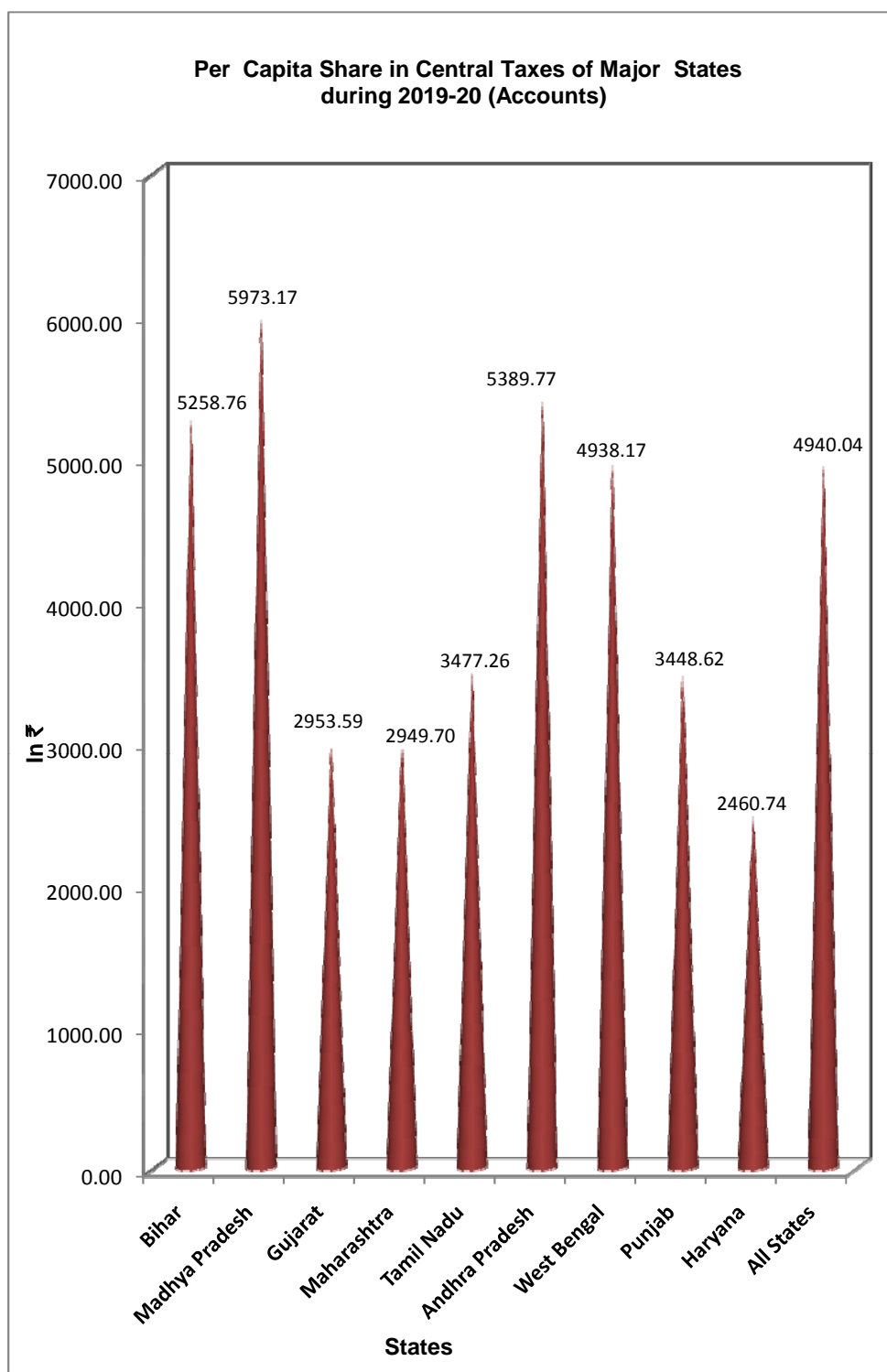
(in ₹)

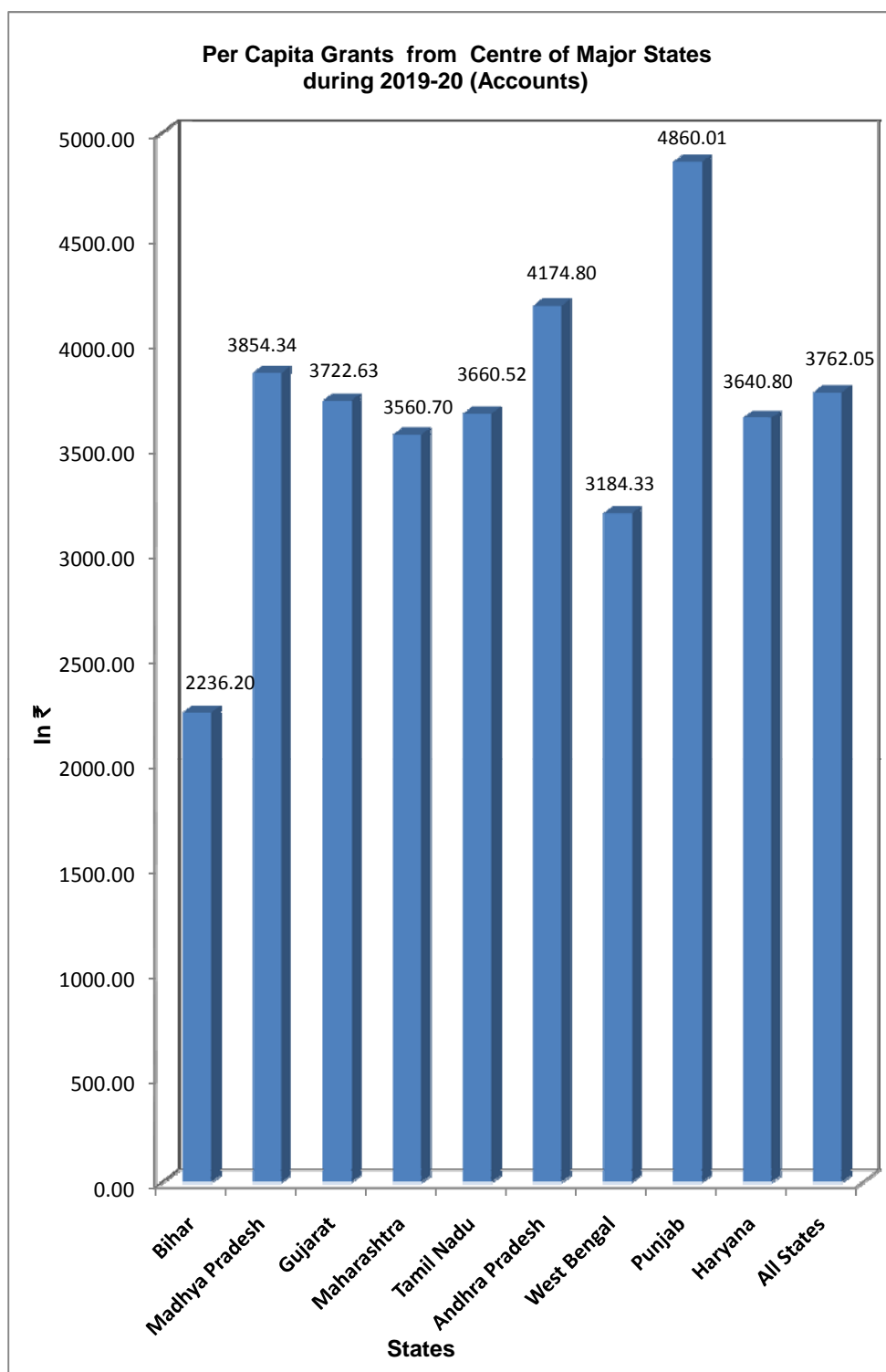
Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	10992.54	632.58	11625.13	5389.77	4174.80	9564.57	21189.70
2	Bihar	2499.47	306.77	2806.24	5258.76	2236.20	7494.97	10301.20
3	Chhattisgarh	7653.24	2745.25	10398.48	6991.64	4709.77	11701.41	22099.90
4	Goa	31337.07	18250.27	49587.33	17260.87	8864.33	26125.20	75712.53
5	Gujarat	11533.94	2642.94	14176.88	2953.59	3722.63	6676.22	20853.10
6	Haryana	14818.32	2560.47	17378.79	2460.74	3640.80	6101.54	23480.33
7	Jharkhand	4448.66	2320.95	6769.61	5462.35	3263.31	8725.66	15495.27
8	Karnataka	15486.05	1162.10	16648.15	4677.61	5216.27	9893.88	26542.03
9	Kerala	14296.35	3484.44	17780.78	4659.39	3191.84	7851.22	25632.01
10	Madhya Pradesh	6733.86	1248.44	7982.30	5973.17	3854.34	9827.52	17809.81
11	Maharashtra	15386.39	1164.25	16550.64	2949.70	3560.70	6510.40	23061.04
12	Odisha	7377.89	3344.11	10722.00	6952.80	5514.18	12466.98	23188.98
13	Punjab	9998.26	2218.03	12216.29	3448.62	4860.01	8308.63	20524.92
14	Rajasthan	7605.26	2017.22	9622.48	4627.62	3736.27	8363.89	17986.37
15	Tamil Nadu	14158.40	1698.00	15856.41	3477.26	3660.52	7137.78	22994.19
16	Telangana	18122.65	1973.28	20095.93	4286.22	3109.50	7395.71	27491.64
17	Uttar Pradesh	5415.60	3602.52	9018.12	5194.81	1941.97	7136.78	16154.90
18	West Bengal	6235.29	330.21	6565.50	4938.17	3184.33	8122.50	14688.00
	<b>Sub Total-I</b>	<b>9159.43</b>	<b>1933.69</b>	<b>11093.12</b>	<b>4702.71</b>	<b>3367.76</b>	<b>8070.47</b>	<b>19163.59</b>
<b>Special Category</b>								
19	Arunachal Pradesh	8191.53	4342.47	12534.00	59917.13	26805.80	86722.93	99256.93
20	Assam	4790.92	1605.61	6396.53	6296.07	6001.63	12297.70	18694.23
21	Himachal Pradesh	10443.59	3426.73	13870.32	6407.62	21828.79	28236.41	42106.73
22	Manipur	3882.84	433.97	4316.81	13049.06	17099.16	30148.23	34465.03
23	Meghalaya	5910.16	1656.63	7566.78	13161.81	8688.69	21850.50	29417.28
24	Mizoram	6091.50	4352.92	10444.42	25148.33	44892.75	70041.08	80485.50
25	Nagaland	4365.00	1542.23	5907.23	14840.95	31175.86	46016.82	51924.05
26	Sikkim	13862.86	9905.71	23768.57	32793.71	12598.57	45392.29	69160.86
27	Tripura	5254.50	679.13	5933.63	10529.45	11040.93	21570.38	27504.00
28	Uttarakhand	10279.87	3570.37	13850.23	6162.09	7418.54	13580.63	27430.86
	<b>Sub Total-II</b>	<b>6495.37</b>	<b>2203.54</b>	<b>8698.91</b>	<b>9192.34</b>	<b>10826.63</b>	<b>20018.97</b>	<b>28717.88</b>
	<b>All States</b>	<b>9018.60</b>	<b>1947.96</b>	<b>10966.56</b>	<b>4940.04</b>	<b>3762.05</b>	<b>8702.09</b>	<b>19668.64</b>

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





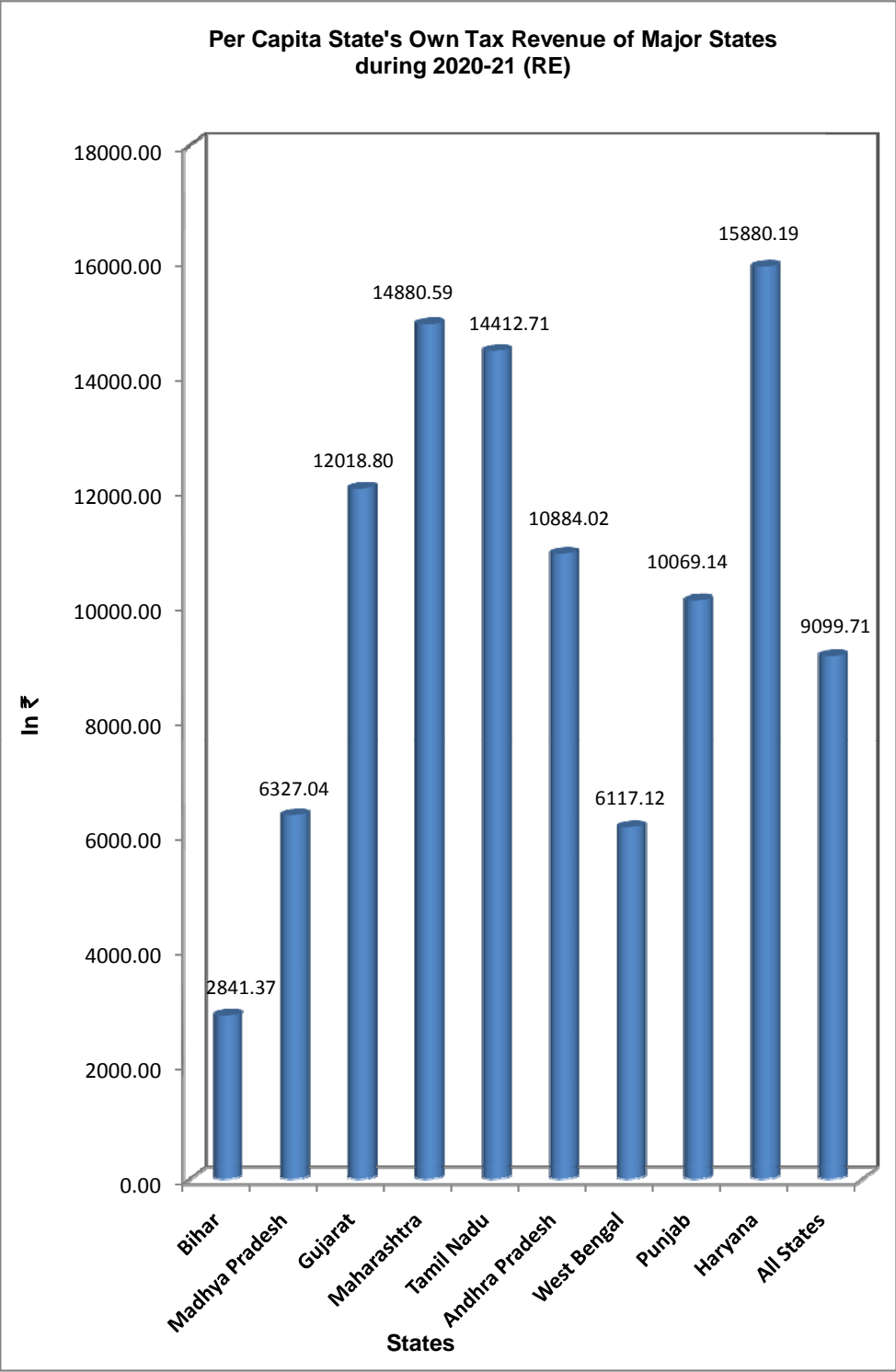


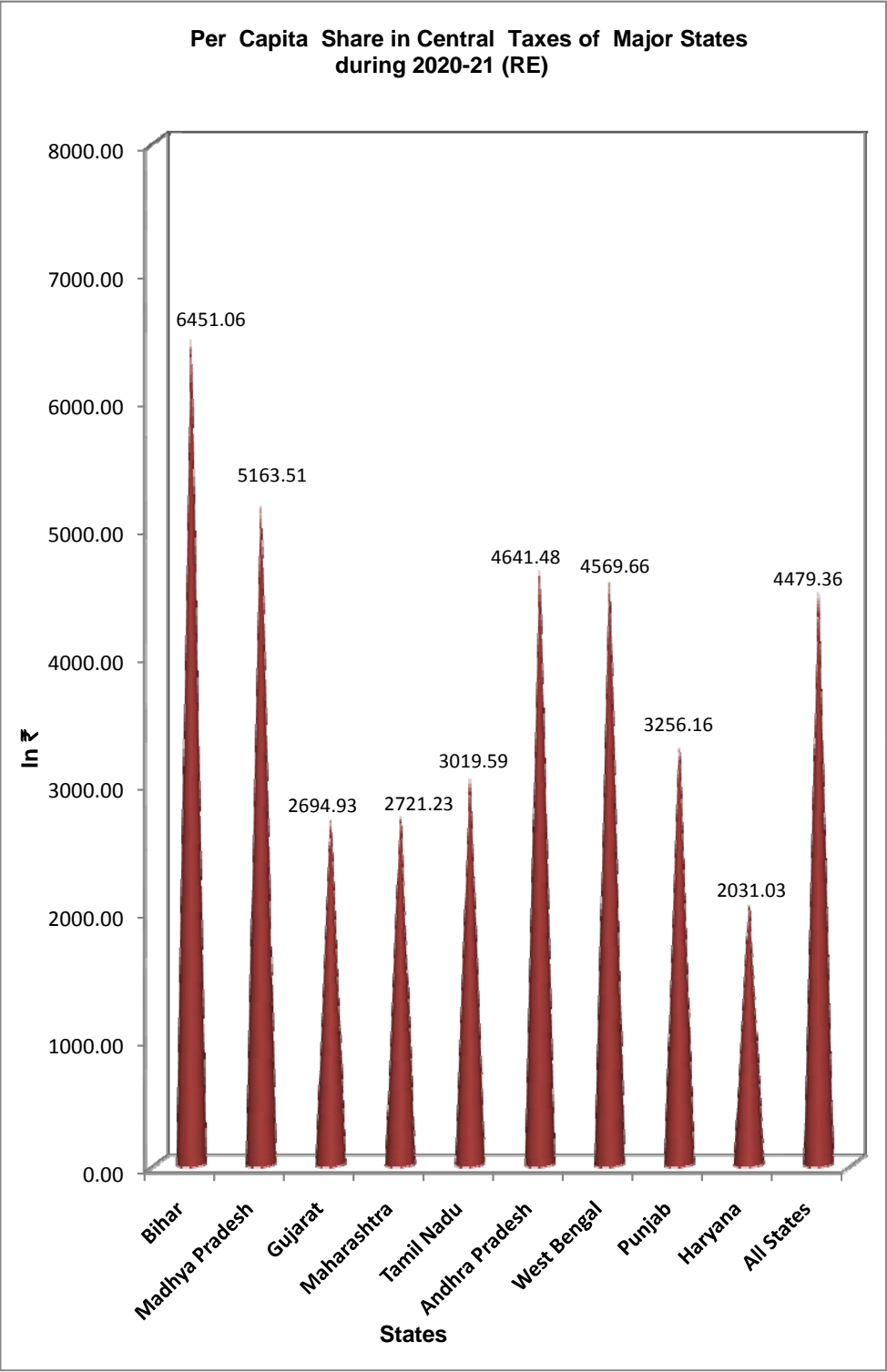


**Table 2.4.2**  
**Per Capita Total Revenue Receipts of States during 2020-21 (RE)**

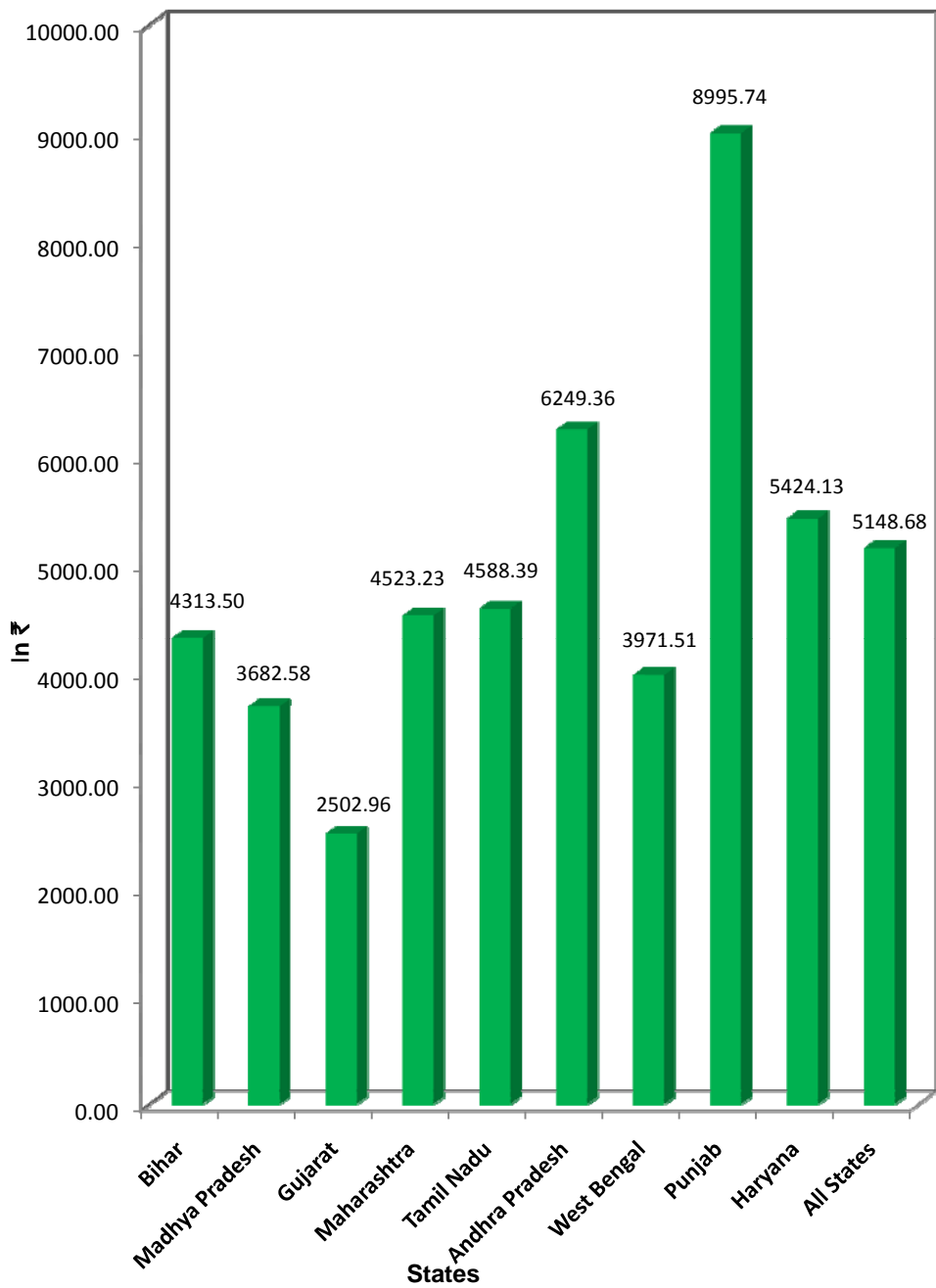
(in ₹)

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)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	10884.02	628.01	11512.03	4641.48	6249.36	10890.84	22402.87
2	Bihar	2841.37	640.99	3482.36	6451.06	4313.50	10764.56	14246.92
3	Chhattisgarh	7696.25	2899.32	10595.56	6415.91	6313.99	12729.90	23325.46
4	Goa	32277.44	23876.63	56154.06	17189.13	16049.69	33238.81	89392.88
5	Gujarat	12018.80	1845.91	13864.71	2694.93	2502.96	5197.89	19062.60
6	Haryana	15880.19	2649.38	18529.57	2031.03	5424.13	7455.16	25984.73
7	Jharkhand	5456.45	3327.91	8784.36	4771.54	3970.81	8742.35	17526.71
8	Karnataka	14255.48	1160.60	15416.08	3011.02	5553.23	8564.26	23980.34
9	Kerala	12788.74	2576.63	15365.37	2780.82	8157.51	10938.33	26303.70
10	Madhya Pradesh	6327.04	1156.56	7483.60	5163.51	3682.58	8846.08	16329.68
11	Maharashtra	14880.59	1221.54	16102.13	2721.23	4523.23	7244.46	23346.59
12	Odisha	7386.36	4772.73	12159.09	5786.28	6418.27	12204.55	24363.64
13	Punjab	10069.14	1534.07	11603.20	3256.16	8995.74	12251.90	23855.10
14	Rajasthan	8730.65	1992.92	10723.57	4167.96	3863.88	8031.84	18755.41
15	Tamil Nadu	14412.71	1662.23	16074.94	3019.59	4588.39	7607.98	23682.91
16	Telangana	20264.80	5134.46	25399.26	3120.01	2799.30	5919.31	31318.57
17	Uttar Pradesh	5436.09	470.70	5906.79	4293.34	3156.50	7449.84	13356.62
18	West Bengal	6117.12	251.92	6369.04	4569.66	3971.51	8541.17	14910.21
	<b>Sub Total-I</b>	<b>9228.78</b>	<b>1483.78</b>	<b>10712.56</b>	<b>4177.53</b>	<b>4416.27</b>	<b>8593.81</b>	<b>19306.37</b>
<b>Special Category</b>								
19	Arunachal Pradesh	10000.00	4100.00	14100.00	64531.87	54282.40	118814.27	132914.27
20	Assam	5351.73	1355.56	6707.28	7672.08	11346.40	19018.48	25725.77
21	Himachal Pradesh	10698.89	3064.82	13763.72	5938.39	28390.27	34328.66	48092.38
22	Manipur	4440.55	625.84	5066.39	12738.45	38702.16	51440.61	56507.00
23	Meghalaya	7202.97	2091.79	9294.76	18178.73	19049.52	37228.24	46523.00
24	Mizoram	5515.17	6438.58	11953.75	23191.08	43649.42	66840.50	78794.25
25	Nagaland	4291.36	1159.59	5450.95	14315.18	31326.77	45641.95	51092.91
26	Sikkim	12939.43	8282.14	21221.57	30484.00	47421.43	77905.43	99127.00
27	Tripura	5300.00	714.63	6014.63	9597.56	19548.49	29146.05	35160.68
28	Uttarakhand	9549.81	3008.78	12558.59	5373.35	14821.13	20194.48	32753.07
	<b>Sub Total-II</b>	<b>6789.70</b>	<b>1979.71</b>	<b>8769.41</b>	<b>9881.02</b>	<b>18256.27</b>	<b>28137.29</b>	<b>36906.70</b>
	<b>All States</b>	<b>9099.71</b>	<b>1510.02</b>	<b>10609.73</b>	<b>4479.36</b>	<b>5148.68</b>	<b>9628.03</b>	<b>20237.76</b>





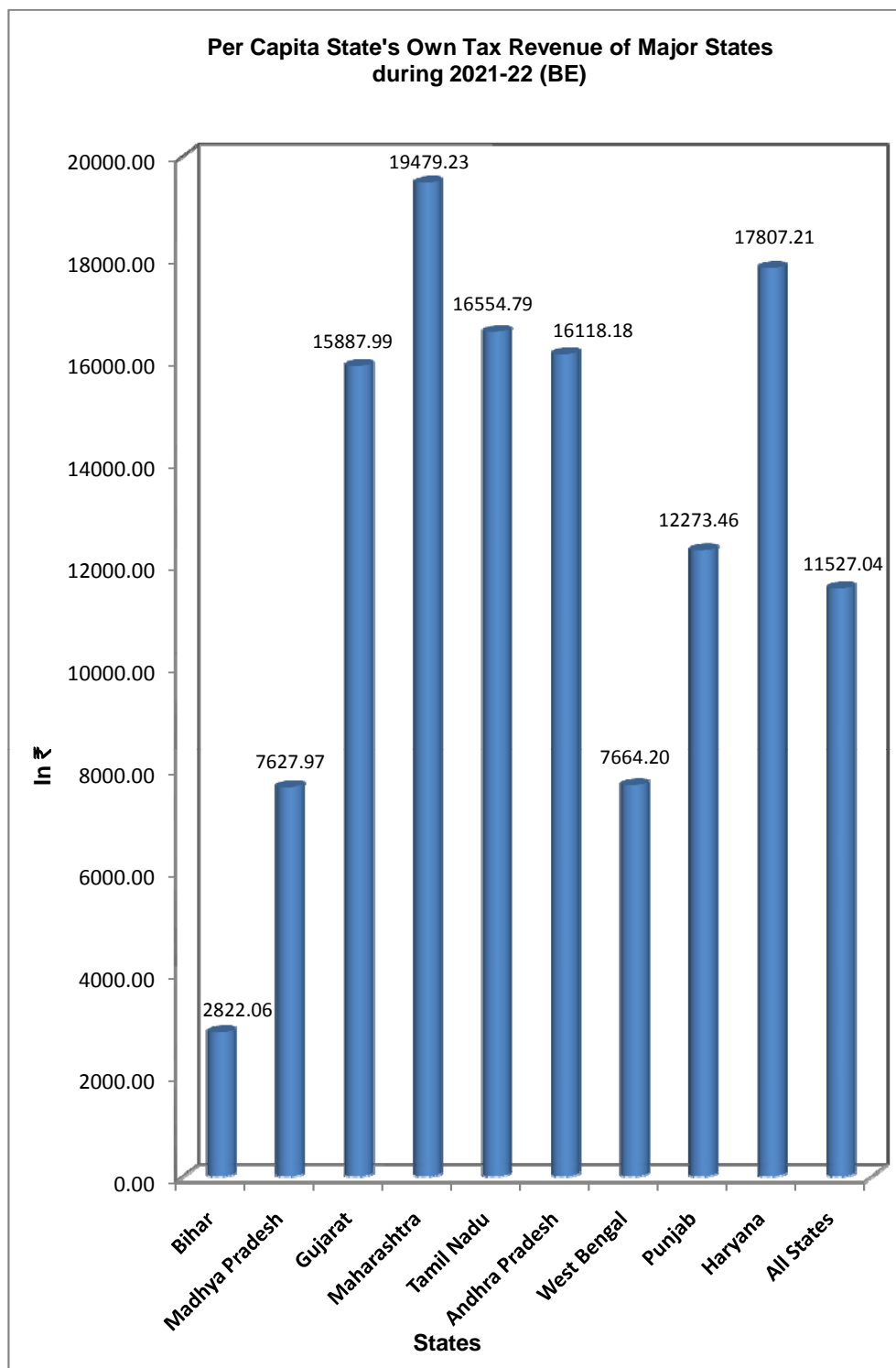
**Per Capita Grants from the Centre of Major States  
during 2020-21 (RE)**



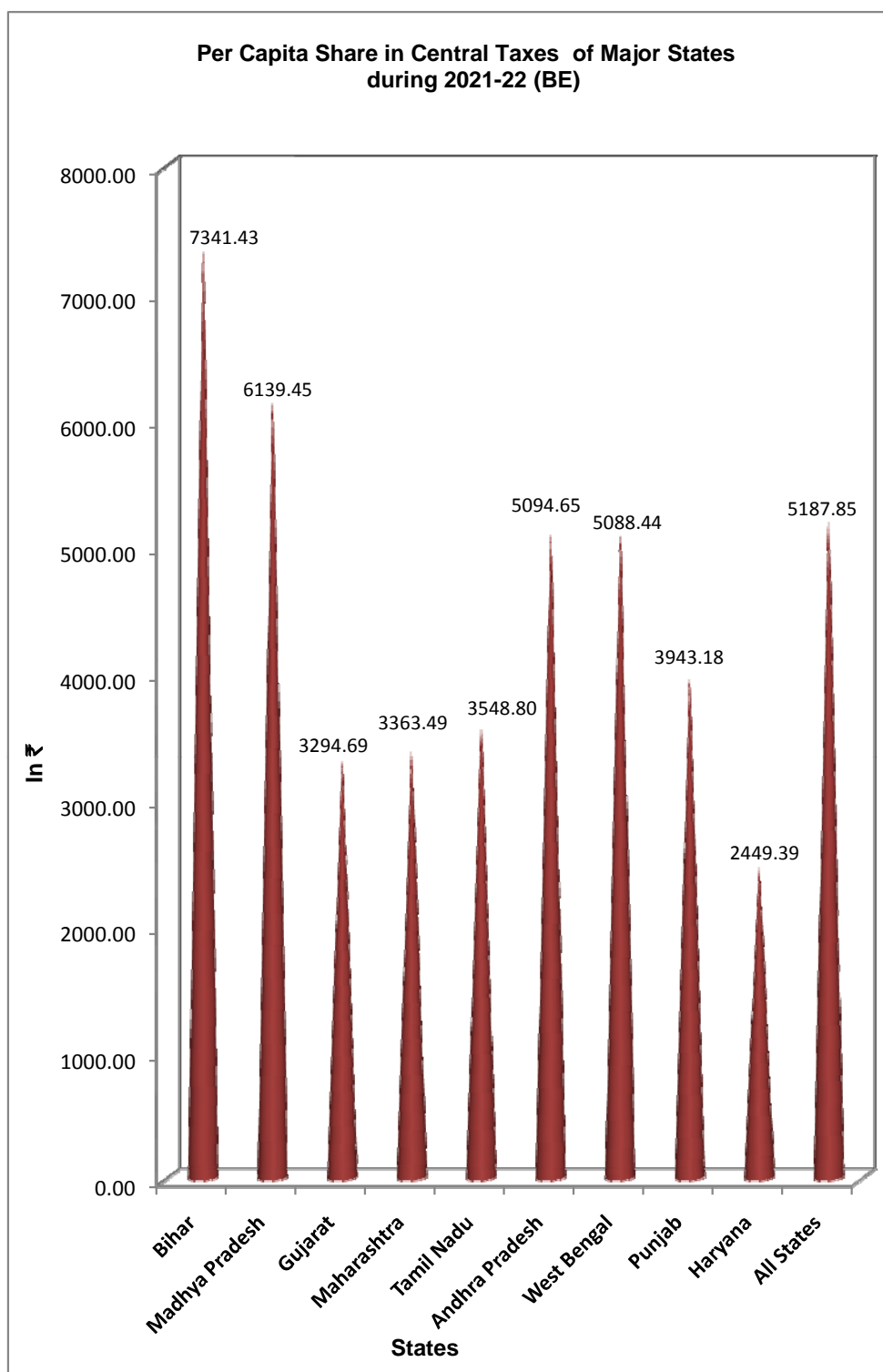
**Table 2.4.3**  
**Per Capita Total Revenue Receipts of States during 2021-22 (BE)**

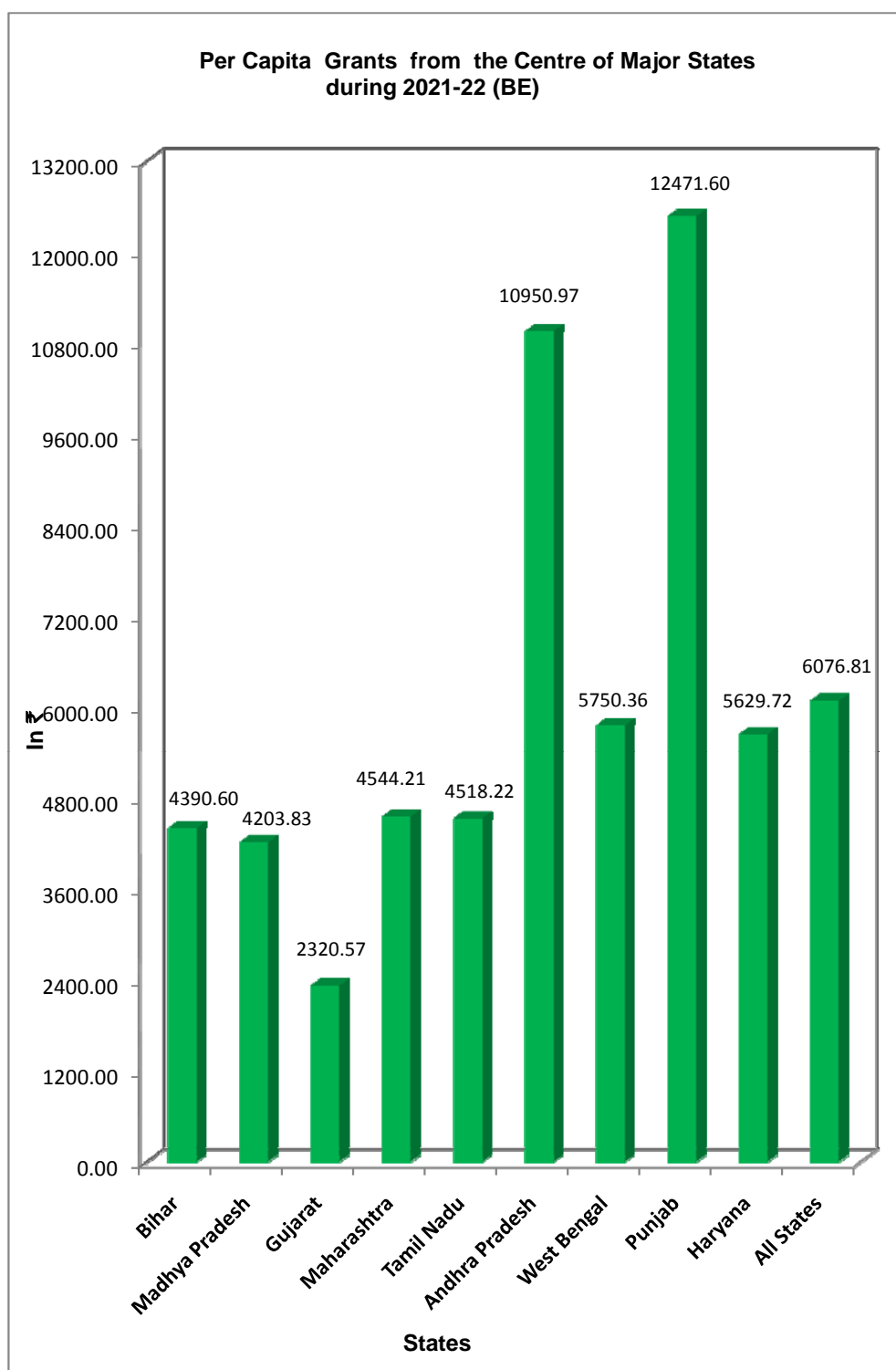
(in ₹)

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)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	16118.18	1332.71	17450.88	5094.65	10950.97	16045.61	33496.50
2	Bihar	2822.06	443.27	3265.34	7341.43	4390.60	11732.03	14997.37
3	Chhattisgarh	8670.03	3114.48	11784.51	7634.82	7289.56	14924.38	26708.90
4	Goa	34203.19	31307.25	65510.44	16056.69	22104.75	38161.44	103671.88
5	Gujarat	15887.99	2389.97	18277.97	3294.69	2320.57	5615.26	23893.23
6	Haryana	17807.21	3653.49	21460.69	2449.39	5629.72	8079.11	29539.80
7	Jharkhand	5993.69	3479.38	9473.07	5685.57	4611.21	10296.78	19769.85
8	Karnataka	16616.09	1230.76	17846.85	3617.45	4209.50	7826.95	25673.80
9	Kerala	20177.89	4026.91	24204.79	3598.90	8988.74	12587.64	36792.43
10	Madhya Pradesh	7627.97	1379.81	9007.77	6139.45	4203.83	10343.28	19351.05
11	Maharashtra	19479.23	2132.02	21611.25	3363.49	4544.21	7907.70	29518.95
12	Odisha	8503.40	4535.15	13038.55	6833.71	8608.46	15442.18	28480.73
13	Punjab	12273.46	2543.76	14817.22	3943.18	12471.60	16414.78	31232.00
14	Rajasthan	11284.41	2217.82	13502.23	5025.92	4570.86	9596.78	23099.01
15	Tamil Nadu	16554.79	1848.24	18403.03	3548.80	4518.22	8067.02	26470.05
16	Telangana	24579.37	8083.96	32663.32	3701.09	10230.02	13931.11	46594.43
17	Uttar Pradesh	8021.74	1094.35	9116.09	5139.70	3752.84	8892.54	18008.63
18	West Bengal	7664.20	468.67	8132.87	5088.44	5750.36	10838.80	18971.67
	<b>Sub Total-I</b>	<b>11731.01</b>	<b>1978.24</b>	<b>13709.25</b>	<b>4923.95</b>	<b>5326.90</b>	<b>10250.85</b>	<b>23960.10</b>
<b>Special Category</b>								
19	Arunachal Pradesh	12666.67	5666.67	18333.33	77959.60	44312.87	122272.47	140605.80
20	Assam	6016.35	1732.27	7748.62	5914.44	11615.18	17529.62	25278.24
21	Himachal Pradesh	12543.54	3721.16	16264.70	7465.08	26307.97	33773.05	50037.76
22	Manipur	6420.63	1211.06	7631.69	14891.97	44726.44	59618.41	67250.09
23	Meghalaya	7815.85	2103.12	9918.97	15469.33	20768.64	36237.97	46156.94
24	Mizoram	5996.33	7102.17	13098.50	27731.83	40801.33	68533.17	81631.67
25	Nagaland	5780.32	1288.23	7068.55	17202.68	42350.68	59553.36	66621.91
26	Sikkim	17078.29	11074.57	28152.86	36891.29	45565.86	82457.14	110610.00
27	Tripura	5882.93	851.22	6734.15	11373.17	26663.63	38036.80	44770.95
28	Uttarakhand	11090.83	2863.97	13954.79	6470.42	17967.17	24437.59	38392.38
	<b>Sub Total-II</b>	<b>7872.94</b>	<b>2323.80</b>	<b>10196.73</b>	<b>9915.51</b>	<b>19511.19</b>	<b>29426.69</b>	<b>39623.43</b>
	<b>All States</b>	<b>11527.04</b>	<b>1996.51</b>	<b>13523.55</b>	<b>5187.85</b>	<b>6076.81</b>	<b>11264.66</b>	<b>24788.21</b>









## **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 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) have been examined in the following paragraphs:-

### **2.5.1 Per Capita Total Receipts during 2019-20 (Accounts)**

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

The review of per capita total receipts shows that the per capita total receipts during 2019-20 (Accounts) were maximum in Goa (₹ 88322.53) followed by Telangana (₹ 36020.50), Haryana (₹ 35925.05), Kerala (₹ 32495.73) and Karnataka (₹ 32353.39) amongst the States of non-special category. Bihar with ₹ 11318.73 was at the minimum level.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were ₹ 22990.97, ₹ 49811.70 and ₹ 34284.59 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 106185.20 ₹ 36754.45, ₹ 32964.44, ₹ 90904.83, ₹ 58420.95, ₹ 98896.29 and ₹ 35659.73 respectively.

The per capita total receipts (revenue and capital) of States during 2019-20 (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 2020-21 (RE)**

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

In the non-special category States, the per capita total receipts during 2020-21 (RE) were maximum in Goa (₹ 115957.69) followed by Tamil Nadu (₹ 38081.69), Kerala (₹ 36266.28), Haryana (₹ 35207.12), Punjab (₹ 33283.97) and Andhra Pradesh (₹ 32921.21). Uttar Pradesh with ₹ 16972.28 was at the bottom.

#### **Special Category States**

The per capita total receipts were ₹ 34439.45, ₹ 57584.05 and ₹ 42343.14 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 137312.27, ₹ 68591.97, ₹ 51250.52, ₹ 97268.83, ₹ 64754.41, ₹ 127747.71 and ₹ 45126.44 respectively.

The per capita total receipts (revenue and capital) of States during 2020-21 (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 2021-22 (BE)**

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

The analysis shows that the per capita total receipts during 2021-22 (BE) were estimated as maximum in Goa (₹ 140431.06) followed by Telangana (₹ 58647.23), Kerala (₹ 45514.72), Haryana (₹ 42923.99), Andhra Pradesh (₹ 40505.94) and Tamil Nadu (₹ 40415.36). Bihar with ₹ 16844.47 was placed at the bottom.

#### **Special Category States**

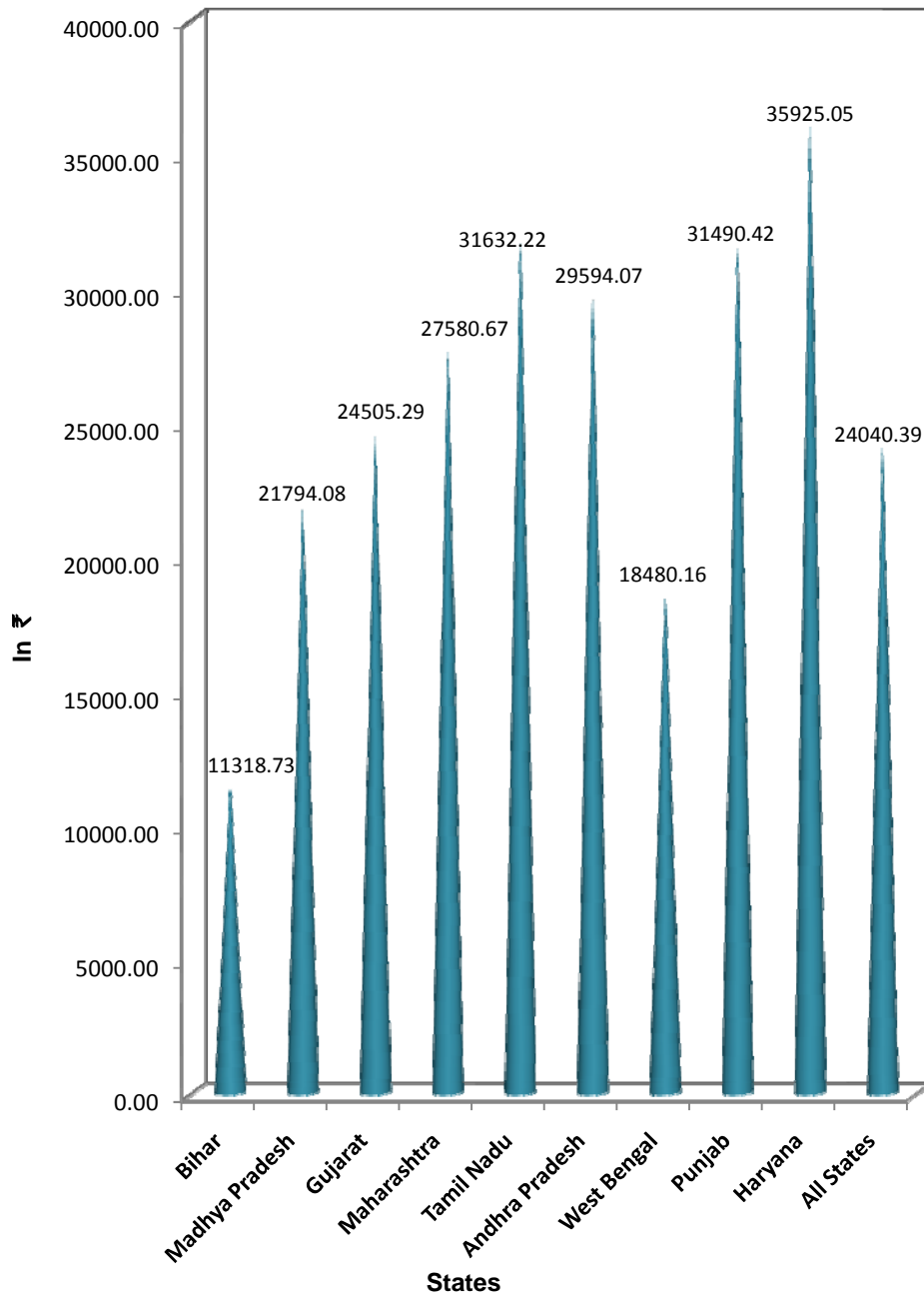
In major special category States namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were estimated as ₹ 29551.16, ₹ 60619.08 and ₹ 46225.01 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 144529.20, ₹ 79688.50, ₹ 51007.12, ₹ 88620.17, ₹ 72991.59, ₹ 135254.14 and ₹ 53750.02 respectively.

The per capita total receipts (revenue and capital) of States during 2021-22 (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 2019-20 (Accounts)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	111034.01	44038.90	155072.91	29594.07
2	Bihar	124232.53	12271.35	136503.88	11318.73
3	Chhattisgarh	63868.70	18231.13	82099.83	28408.25
4	Goa	11356.88	1891.50	13248.38	88322.53
5	Gujarat	142843.76	25017.48	167861.24	24505.29
6	Haryana	67858.13	35965.26	103823.39	35925.05
7	Jharkhand	58417.15	8083.15	66500.30	17639.34
8	Karnataka	175442.80	38413.13	213855.93	32353.39
9	Kerala	90224.67	24160.29	114384.96	32495.73
10	Madhya Pradesh	147643.35	33029.59	180672.94	21794.08
11	Maharashtra	283189.57	55501.08	338690.65	27580.67
12	Odisha	101567.75	19106.13	120673.88	27551.11
13	Punjab	61574.75	32896.51	94471.26	31490.42
14	Rajasthan	140113.80	53344.52	193458.32	24834.19
15	Tamil Nadu	174525.91	65562.66	240088.57	31632.22
16	Telangana	102543.82	31812.64	134356.46	36020.50
17	Uttar Pradesh	366393.18	-5442.10	360951.08	15914.95
18	West Bengal	142914.21	36897.73	179811.94	18480.16
	<b>Sub Total-I</b>	<b>2365744.97</b>	<b>530780.95</b>	<b>2896525.92</b>	<b>23463.15</b>
<b>Special Category</b>					
19	Arunachal Pradesh	14888.54	1039.24	15927.78	106185.20
20	Assam	64495.08	14823.77	79318.85	22990.97
21	Himachal Pradesh	30737.91	5624.63	36362.54	49811.70
22	Manipur	10684.16	709.72	11393.88	36754.45
23	Meghalaya	9413.53	1135.09	10548.62	32964.44
24	Mizoram	9658.26	1250.32	10908.58	90904.83
25	Nagaland	11423.29	1429.32	12852.61	58420.95
26	Sikkim	4841.26	2081.48	6922.74	98896.29
27	Tripura	11001.60	3262.29	14263.89	35659.73
28	Uttarakhand	30722.56	7676.18	38398.74	34284.59
	<b>Sub Total-II</b>	<b>197866.19</b>	<b>39032.04</b>	<b>236898.23</b>	<b>34382.91</b>
	<b>All States</b>	<b>2563611.16</b>	<b>569812.99</b>	<b>3133424.15</b>	<b>24040.39</b>

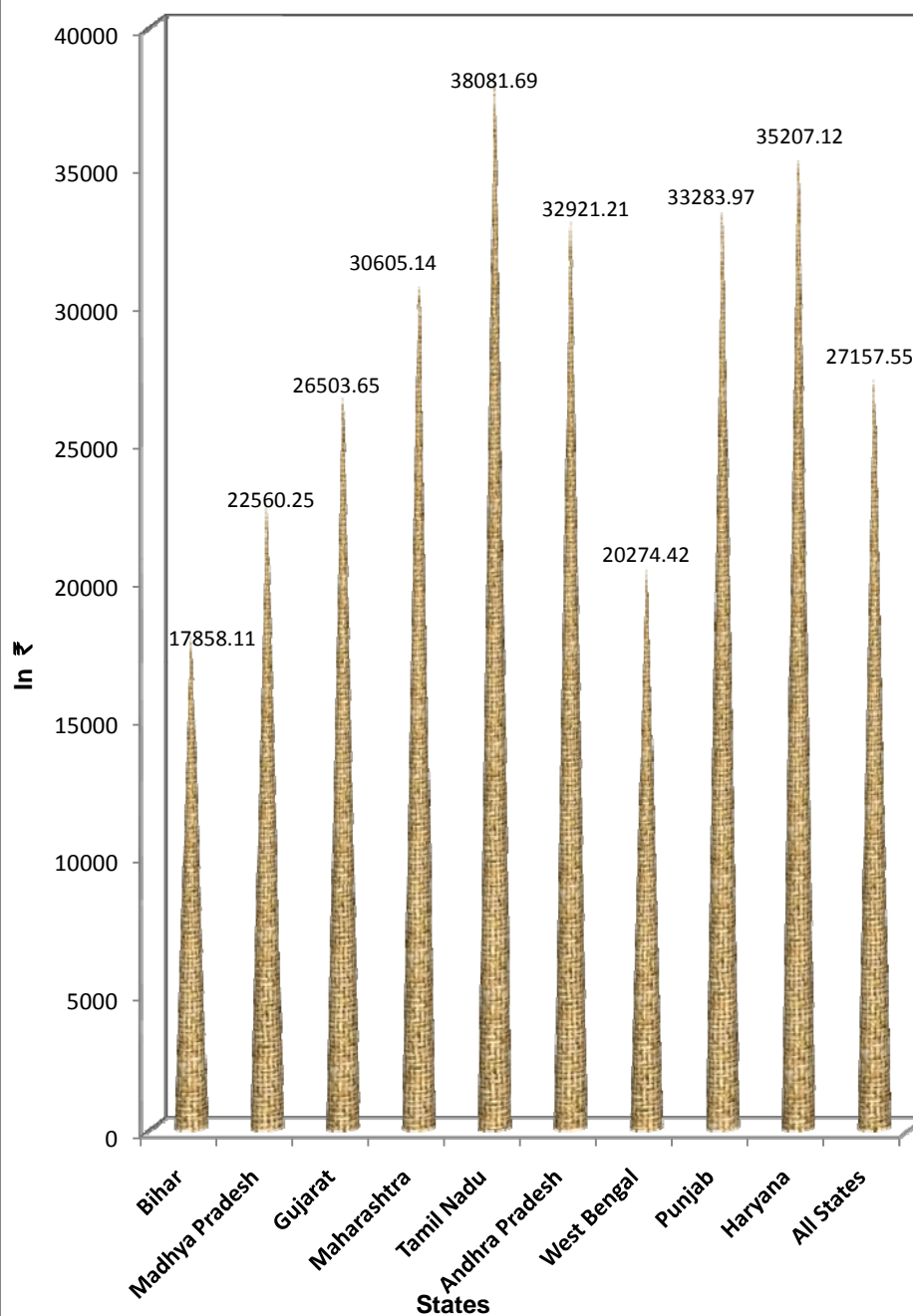
**Per Capita Total Receipts of Major States  
during 2019-20 (Accounts)**



**Table 2.5.2**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2020-21 (RE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	118063.10	55431.68	173494.78	32921.21
2	Bihar	174239.82	44164.88	218404.70	17858.11
3	Chhattisgarh	68343.61	23138.31	91481.92	31222.50
4	Goa	14302.86	4250.37	18553.23	115957.69
5	Gujarat	132294.43	51640.88	183935.31	26503.65
6	Haryana	76135.24	27021.61	103156.85	35207.12
7	Jharkhand	66952.04	10298.05	77250.09	20222.54
8	Karnataka	159709.05	58610.40	218319.45	32780.70
9	Kerala	93115.11	35267.52	128382.63	36266.28
10	Madhya Pradesh	137169.31	52336.80	189506.11	22560.25
11	Maharashtra	289497.77	90006.02	379503.79	30605.14
12	Odisha	107200.00	18314.96	125514.96	28526.13
13	Punjab	72042.41	28475.19	100517.60	33283.97
14	Rajasthan	147980.19	59019.32	206999.51	26235.68
15	Tamil Nadu	180700.62	109862.68	290563.30	38081.69
16	Telangana	117757.84	42449.86	160207.70	42608.43
17	Uttar Pradesh	306801.66	83051.50	389853.16	16972.28
18	West Bengal	145970.99	52515.63	198486.62	20274.42
	<b>Sub Total-I</b>	<b>2408276.05</b>	<b>845855.66</b>	<b>3254131.71</b>	<b>26087.32</b>
<b>Special Category</b>					
19	Arunachal Pradesh	19937.14	659.7	20596.84	137312.27
20	Assam	89782.93	30410.75	120193.68	34439.45
21	Himachal Pradesh	35588.36	7023.84	42612.2	57584.05
22	Manipur	17517.17	3746.34	21263.51	68591.97
23	Meghalaya	15352.59	1560.08	16912.67	51250.52
24	Mizoram	9455.31	2216.95	11672.26	97268.83
25	Nagaland	11240.44	3005.53	14245.97	64754.41
26	Sikkim	6938.89	2003.45	8942.34	127747.71
27	Tripura	14415.88	4085.96	18501.84	45126.44
28	Uttarakhand	37010.97	10836.78	47847.75	42343.14
	<b>Sub Total-II</b>	<b>257239.68</b>	<b>65549.38</b>	<b>322789.06</b>	<b>46311.20</b>
	<b>All States</b>	<b>2665515.73</b>	<b>911405.04</b>	<b>3576920.77</b>	<b>27157.55</b>

**Per Capita Total Receipts of Major States  
during 2020-21 (RE)**

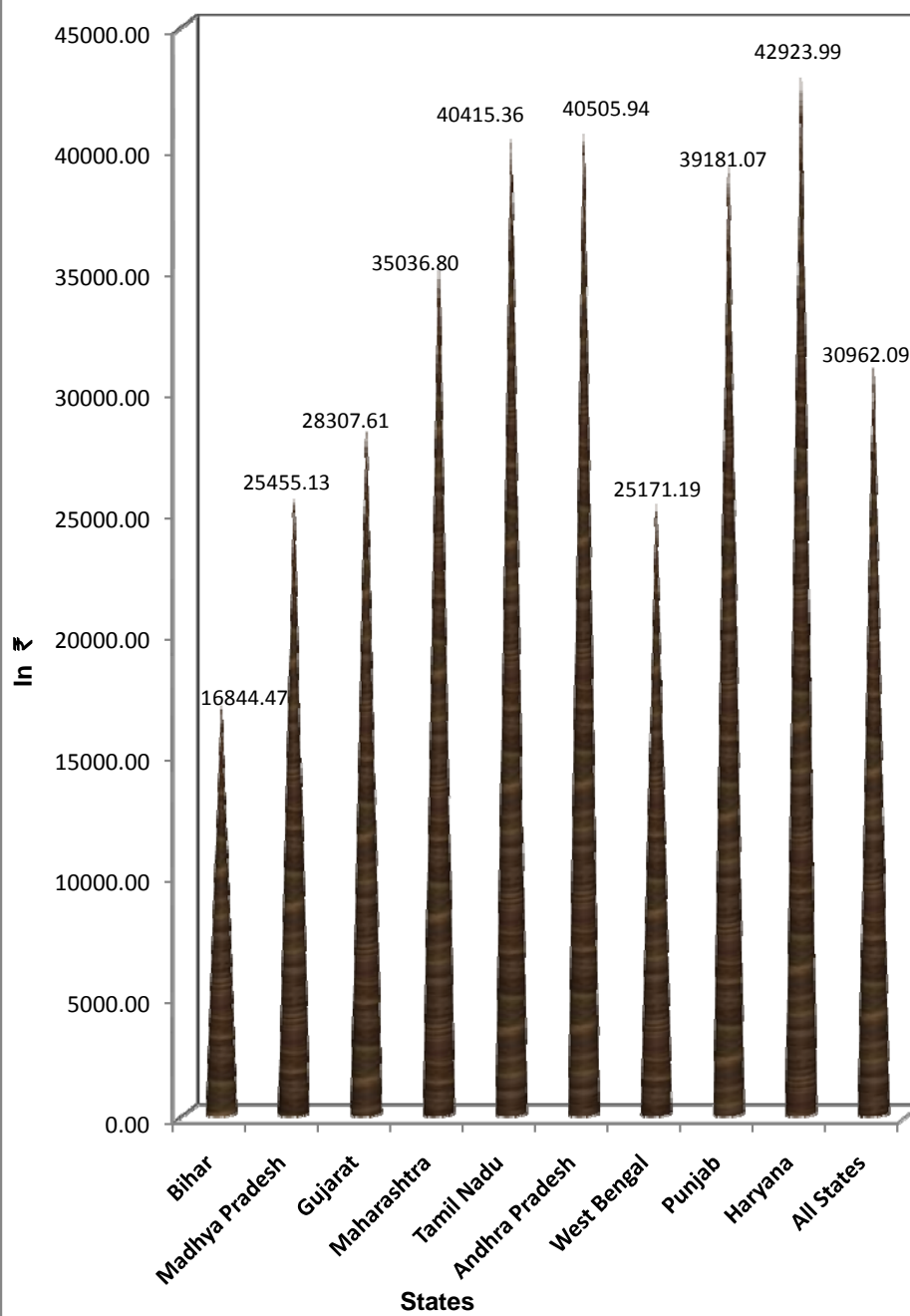




**Table 2.5.3**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2021-22 (BE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Reciepts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	177196.48	37079.94	214276.42	40505.94
2	Bihar	186267.28	22940.98	209208.26	16844.47
3	Chhattisgarh	79325.42	17780.99	97106.41	32695.76
4	Goa	16587.50	5881.47	22468.97	140431.06
5	Gujarat	167969.40	31033.10	199002.50	28307.61
6	Haryana	87733.22	39751.04	127484.26	42923.99
7	Jharkhand	76707.00	10280.87	86987.87	22419.55
8	Karnataka	172271.17	59370.98	231642.15	34521.93
9	Kerala	130981.06	31051.33	162032.39	45514.72
10	Madhya Pradesh	164677.45	51945.73	216623.18	25455.13
11	Maharashtra	368986.86	68973.18	437960.04	35036.80
12	Odisha	125600.00	20878.99	146478.99	33215.19
13	Punjab	95257.60	24244.67	119502.27	39181.07
14	Rajasthan	184330.13	48327.96	232658.09	29155.15
15	Tamil Nadu	202495.89	106681.58	309177.47	40415.36
16	Telangana	176126.94	45559.60	221686.54	58647.23
17	Uttar Pradesh	418340.44	92461.80	510802.24	21988.90
18	West Bengal	186681.26	61003.28	247684.54	25171.19
	<b>Sub Total-I</b>	<b>3017535.10</b>	<b>775247.49</b>	<b>3792782.59</b>	<b>30115.79</b>
<b>Special Category</b>					
19	Arunachal Pradesh	21090.87	588.51	21679.38	144529.20
20	Assam	88979.41	15040.66	104020.07	29551.16
21	Himachal Pradesh	37027.94	7830.18	44858.12	60619.08
22	Manipur	21520.03	3980.29	25500.32	79688.50
23	Meghalaya	15231.79	1600.56	16832.35	51007.12
24	Mizoram	9795.8	838.62	10634.42	88620.17
25	Nagaland	14656.82	1401.33	16058.15	72991.59
26	Sikkim	7742.7	1725.09	9467.79	135254.14
27	Tripura	18356.09	3681.42	22037.51	53750.02
28	Uttarakhand	44151.24	9007.52	53158.76	46225.01
	<b>Sub Total-II</b>	<b>278552.69</b>	<b>45694.18</b>	<b>324246.87</b>	<b>46123.31</b>
	<b>All States</b>	<b>3296087.79</b>	<b>820941.67</b>	<b>4117029.46</b>	<b>30962.09</b>

**Per Capita Total Receipts of Major States  
during 2021-22 (BE)**



## **CHAPTER-III**

### **APPLICATION OF THE RESOURCES**

This chapter undertakes an in-depth analysis of the developmental expenditure of both Non-Special Category States and Special Category States during the years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (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 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) in the following paragraphs:-

##### **3.1.1 Developmental Revenue Expenditure during 2019-20 (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 2019-20 (Accounts) was maximum in Chhattisgarh (72.49 percent) followed by Odisha (69.70 percent), Madhya Pradesh (69.61 percent), Karnataka (68.29 percent), Rajasthan (68.16 percent), Andhra Pradesh (67.09 percent) and Jharkhand (66.85 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (41.21 percent) succeeded by Punjab (44.87 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 50902.80) followed by Telangana (₹ 19398.81), Chhattisgarh (₹ 18429.64), Haryana (₹ 18326.73), Karnataka (₹ 18004.36) and Andhra Pradesh (₹ 17602.35). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 6791.37.

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

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 65.49 percent, 59.83 percent and 52.64 percent respectively. In small States, it ranged from about 51 percent to 69 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh and Uttarakhand was estimated as ₹ 12492.96, ₹ 25184.88 and

₹ 15444.34 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 55917.87) and minimum in Manipur (₹ 16899.06).

The State-wise pattern of revenue expenditure during 2019-20 (Accounts) is given in Table 3.1.1.

### **3.1.2 Developmental Revenue Expenditure during 2020-21 (RE)**

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

The developmental revenue expenditure as percentage to total revenue expenditure during 2020-21 (RE) was maximum in Telangana (74.79 percent) followed by Chhattisgarh (72.98 percent), Bihar (70.77 percent), Jharkhand (70.03 percent), Odisha (69.03 percent) and Andhra Pradesh (68.27 percent) in the non-special category States. It was 62.42 percent in Haryana. It was minimum in Punjab (45.83 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 61297.06) followed by Telangana (₹ 26650.31), Haryana (₹ 20661.28), Chhattisgarh (₹ 20087.72) and Andhra Pradesh (₹19819.65). It was minimum in Uttar Pradesh (₹ 7714.30). Bihar (₹ 10383.34) was at second position from the bottom.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 65.41 percent, 61.76 percent and 54.21 percent respectively. In small States, it ranged from about 55 percent to 70 percent. The per capita developmental revenue expenditure was ₹ 17993.96, ₹ 30158.01 and ₹ 19233.20 in Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it was maximum in Assam (₹ 65780.27) and minimum in Tripura (₹ 24054.41).

The State-wise pattern of revenue expenditure during 2020-21 (RE) is given in Table 3.1.2.

### **3.1.3 Developmental Revenue Expenditure during 2021-22 (BE)**

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

The review of developmental revenue expenditure during 2021-22 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (72.40 percent) followed by Chhattisgarh (72.39 percent), Jharkhand (71.67 percent), Andhra Pradesh (70.32 percent), Bihar (68.54 percent) and Odisha (67.75 percent) amongst the States of non-special category. It was 66.06 percent in Haryana. It was minimum in Punjab (44.38 percent). The per capita developmental revenue expenditure was

estimated as maximum in Goa (₹ 69297) followed by Telangana (₹ 32442.26), Haryana (₹ 26008.86), Andhra Pradesh (₹ 24220.24), Chhattisgarh (₹ 20235.75) and Tamil Nadu (₹ 20231.51). Uttar Pradesh (₹ 9300.62) and Bihar (₹ 9771.12) were at first and second position from the bottom in respect of per capita developmental revenue expenditure.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 64.48 percent, 60.08 percent and 55.50 percent respectively. In small States, it ranged from about 56 percent to 68 percent. The per capita developmental revenue expenditure was estimated to be ₹ 15461.33, ₹ 31249.41 and ₹ 21252.37 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 68071.67) and minimum in Meghalaya (₹ 28494.82).

The State-wise pattern of revenue expenditure during 2021-22 (BE) is given in Table 3.1.3.

**Table 3.1.1**

**Pattern of Revenue Expenditure of States during 2019-20 (Accounts)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmenta l revenue expenditure (₹)
		Develop- mental	Non-develop- mental	Others	Total ( 3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	92236.31	45222.36	15.87	137474.54	67.09	17602.35
2	Bihar	81903.87	41628.21	1.59	123533.67	66.30	6791.37
3	Chhattisgarh	53261.65	19095.34	1120.32	73477.31	72.49	18429.64
4	Goa	7635.42	3940.21	0.00	11575.63	65.96	50902.80
5	Gujarat	91312.10	49171.64	415.17	140898.91	64.81	13330.23
6	Haryana	52964.26	31883.95	0.00	84848.21	62.42	18326.73
7	Jharkhand	37741.15	18713.77	1.22	56456.14	66.85	10010.92
8	Karnataka	119008.85	48823.84	6424.72	174257.41	68.29	18004.36
9	Kerala	43152.02	55504.03	6063.87	104719.92	41.21	12259.10
10	Madhya Pradesh	104717.28	39826.78	5900.24	150444.30	69.61	12631.76
11	Maharashtra	178990.77	100050.28	21264.17	300305.22	59.60	14575.80
12	Odisha	69102.27	28600.97	1434.05	99137.29	69.70	15776.77
13	Punjab	34034.97	38614.35	3210.31	75859.63	44.87	11344.99
14	Rajasthan	120298.74	56186.29	0.07	176485.10	68.16	15442.71
15	Tamil Nadu	116609.07	78137.38	15688.28	210434.73	55.41	15363.51
16	Telangana	72357.55	36440.33	0.00	108797.88	66.51	19398.81
17	Uttar Pradesh	166658.19	117674.86	14500.00	298833.05	55.77	7348.24
18	West Bengal	100194.08	61931.31	449.73	162575.12	61.63	10297.44
	<b>Sub Total-I</b>	<b>1542178.55</b>	<b>871445.90</b>	<b>76489.61</b>	<b>2490114.06</b>	<b>61.93</b>	<b>12492.33</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8387.68	3831.05	0.00	12218.73	68.65	55917.87
20	Assam	43100.70	22350.35	366.23	65817.28	65.49	12492.96
21	Himachal Pradesh	18384.96	12335.20	10.27	30730.43	59.83	25184.88
22	Manipur	5238.71	4444.81	555.12	10238.64	51.17	16899.06
23	Meghalaya	5897.43	3667.70	0.00	9565.13	61.66	18429.47
24	Mizoram	6292.54	3161.42	0.00	9453.96	66.56	52437.83
25	Nagaland	6208.22	5428.79	0.00	11637.01	53.35	28219.18
26	Sikkim	3681.45	2419.77	83.86	6185.08	59.52	52592.14
27	Tripura	7428.83	5680.08	268.00	13376.91	55.53	18572.08
28	Uttarakhand	17297.66	13844.47	1716.67	32858.80	52.64	15444.34
	<b>Sub Total-II</b>	<b>121918.18</b>	<b>77163.64</b>	<b>3000.15</b>	<b>202081.97</b>	<b>60.33</b>	<b>17694.95</b>
	<b>All States</b>	<b>1664096.73</b>	<b>948609.54</b>	<b>79489.76</b>	<b>2692196.03</b>	<b>61.81</b>	<b>12767.35</b>

**Table 3.1.2**  
**Pattern of Revenue Expenditure of States during 2020-21 (RE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmenta l revenue expenditure (₹)
		Develop- mental	Non-develop- mental	Others	Total ( 3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	104449.54	48520.61	19.74	152989.89	68.27	19819.65
2	Bihar	126988.25	52432.11	6.04	179426.40	70.77	10383.34
3	Chhattisgarh	58857.03	20921.39	868.94	80647.36	72.98	20087.72
4	Goa	9807.53	4628.61	0.00	14436.14	67.94	61297.06
5	Gujarat	101975.90	51822.19	447.96	154246.05	66.11	14693.93
6	Haryana	60537.54	36453.95	0.00	96991.49	62.42	20661.28
7	Jharkhand	47493.18	20327.32	0.15	67820.65	70.03	12432.77
8	Karnataka	113229.40	59962.41	6003.07	179194.88	63.19	17001.41
9	Kerala	54947.55	55527.32	6846.68	117321.55	46.84	15521.91
10	Madhya Pradesh	103361.11	49400.55	5783.56	158545.22	65.19	12304.89
11	Maharashtra	207019.15	106972.58	21683.64	335675.37	61.67	16695.09
12	Odisha	72384.27	31049.86	1429.78	104863.91	69.03	16450.97
13	Punjab	42515.00	43540.25	6717.05	92772.30	45.83	14077.81
14	Rajasthan	128055.05	61646.66	0.10	189701.81	67.50	16230.04
15	Tamil Nadu	147588.46	80941.51	18164.71	246694.68	59.83	19343.18
16	Telangana	100205.15	33769.07	10.10	133984.32	74.79	26650.31
17	Uttar Pradesh	177197.48	127264.94	15500.02	319962.44	55.38	7714.30
18	West Bengal	112370.49	67435.56	509.96	180316.01	62.32	11478.09
	<b>Sub Total-I</b>	<b>1768982.08</b>	<b>952616.89</b>	<b>83991.50</b>	<b>2805590.47</b>	<b>63.05</b>	<b>14181.35</b>
<b>Special Category</b>							
19	Arunachal Pradesh	9867.04	4535.79	0.00	14402.83	68.51	65780.27
20	Assam	62798.92	32618.26	594.42	96011.60	65.41	17993.96
21	Himachal Pradesh	22316.93	13806.05	10.63	36133.61	61.76	30158.01
22	Manipur	10733.95	5285.33	687.76	16707.04	64.25	34625.65
23	Meghalaya	10169.48	4258.10	0.00	14427.58	70.49	30816.61
24	Mizoram	6985.94	3267.99	0.00	10253.93	68.13	58216.17
25	Nagaland	6665.82	5399.11	0.00	12064.93	55.25	30299.18
26	Sikkim	4437.06	2699.20	108.99	7245.25	61.24	63386.57
27	Tripura	9862.31	6578.47	289.97	16730.75	58.95	24054.41
28	Uttarakhand	21733.52	16054.48	2303.18	40091.18	54.21	19233.20
	<b>Sub Total-II</b>	<b>165570.97</b>	<b>94502.78</b>	<b>3994.95</b>	<b>264068.70</b>	<b>62.70</b>	<b>23754.80</b>
	<b>All States</b>	<b>1934553.05</b>	<b>1047119.67</b>	<b>87986.45</b>	<b>3069659.17</b>	<b>63.02</b>	<b>14687.97</b>

**Table 3.1.3**  
**Pattern of Revenue Expenditure of States during 2021-22 (BE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmenta l revenue expenditure (₹)
		Develop- mental	Non-develop- mental	Others	Total ( 3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	128125.09	54036.45	35.00	182196.54	70.32	24220.24
2	Bihar	121357.28	55708.08	6.04	177071.40	68.54	9771.12
3	Chhattisgarh	60100.17	21878.73	1048.65	83027.55	72.39	20235.75
4	Goa	11087.52	5441.52	0.00	16529.04	67.08	69297.00
5	Gujarat	102459.49	63825.56	475.75	166760.80	61.44	14574.61
6	Haryana	77246.30	39680.15	0.72	116927.17	66.06	26008.86
7	Jharkhand	54292.49	21462.37	0.15	75755.01	71.67	13992.91
8	Karnataka	114635.99	66802.33	5966.46	187404.78	61.17	17084.35
9	Kerala	71123.37	66319.38	10448.43	147891.18	48.09	19978.47
10	Madhya Pradesh	111958.59	55070.91	5941.44	172970.94	64.73	13156.12
11	Maharashtra	224645.32	129194.63	25372.05	379212.00	59.24	17971.63
12	Odisha	81008.32	37039.01	1519.85	119567.18	67.75	18369.23
13	Punjab	46102.42	53718.95	4058.55	103879.92	44.38	15115.55
14	Rajasthan	140424.73	67655.39	0.05	208080.17	67.49	17597.08
15	Tamil Nadu	154771.03	90136.95	16280.59	261188.57	59.26	20231.51
16	Telangana	122631.74	46741.60	10.10	169383.44	72.40	32442.26
17	Uttar Pradesh	216053.42	162576.91	16500.02	395130.35	54.68	9300.62
18	West Bengal	143591.28	69315.80	529.43	213436.51	67.28	14592.61
	<b>Sub Total-I</b>	<b>1981614.55</b>	<b>1106604.72</b>	<b>88193.28</b>	<b>3176412.55</b>	<b>62.39</b>	<b>15734.59</b>
<b>Special Category</b>							
19	Arunachal Pradesh	10210.75	5133.57	0.00	15344.32	66.54	68071.67
20	Assam	54423.89	29186.70	794.88	84405.47	64.48	15461.33
21	Himachal Pradesh	23124.56	15355.69	10.63	38490.88	60.08	31249.41
22	Manipur	13523.33	5785.77	661.04	19970.14	67.72	42260.41
23	Meghalaya	9403.29	4553.18	0.00	13956.47	67.38	28494.82
24	Mizoram	6231.28	2985.10	0.00	9216.38	67.61	51927.33
25	Nagaland	7639.64	6055.24	0.00	13694.88	55.78	34725.64
26	Sikkim	4412.10	2861.43	117.40	7390.93	59.70	63030.00
27	Tripura	11812.61	7982.63	278.00	20073.24	58.85	28811.24
28	Uttarakhand	24440.23	17571.70	2024.38	44036.31	55.50	21252.37
	<b>Sub Total-II</b>	<b>165221.68</b>	<b>97471.01</b>	<b>3886.33</b>	<b>266579.02</b>	<b>61.98</b>	<b>23502.37</b>
	<b>All States</b>	<b>2146836.23</b>	<b>1204075.73</b>	<b>92079.61</b>	<b>3442991.57</b>	<b>62.35</b>	<b>16145.27</b>



### **3.2 Developmental Capital Expenditure**

The developmental capital expenditure has been reviewed on the basis of developmental capital expenditure as percentage to total capital expenditure and per capita developmental capital expenditure in different States of two categories during the years 2019-20 (Accounts), 2020-21 (RE) and 2021-22 (BE) in the following paragraphs:-

#### **3.2.1 Developmental Capital Expenditure during 2019-20 (Accounts)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2019-20 (Accounts) was maximum in Punjab (99.01 percent) followed by Kerala (98.23 percent), Karnataka (98.02 percent), Chhattisgarh (97.74 percent), Gujarat (97.27 percent), Rajasthan (97.27 percent) and Telangana (97.26 percent). It was minimum in Bihar (81.58 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 9148.13) followed by Telangana (₹ 6664.46), Haryana (₹ 6339.71), Punjab (₹ 6142.53), Karnataka (₹ 5872.25) and Odisha (₹ 4727.36). It was minimum in Bihar with ₹ 877.40.

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

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 96.24 percent, 96.35 percent and 93.47 percent respectively. In the small special category States, it ranged from about 82 percent to 96 percent. The per capita developmental capital expenditure was ₹ 3766.48, ₹ 7433.86 and ₹ 4623.22 in the major States namely Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it ranged from ₹ 2006.18 in Tripura to ₹ 20339.07 in Arunachal Pradesh.

The State-wise pattern of capital expenditure during 2019-20 (Accounts) is given in Table 3.2.1.

#### **3.2.2 Developmental Capital Expenditure during 2020-21 (RE)**

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

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2020-21 (RE) was maximum in Kerala (98.10 percent) followed by Gujarat (98.03 percent), Karnataka (97.65 percent) and Tamil Nadu (97.17 percent). It was minimum in Andhra Pradesh (68.46 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 20956.25) followed by Telangana (₹ 6757.36), Karnataka (₹ 5736.49), Tamil Nadu (₹ 5586.65), Odisha (₹ 4466.73) and Gujarat (₹ 4193.76). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 1800.93.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 94.36 percent, 96.45 percent and 86.08 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 80 percent to 97 percent. The per capita developmental capital expenditure was estimated as ₹ 6538.16, ₹ 8443.86 and ₹ 5908.69 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 34656.80) and minimum in Tripura (₹ 3665.88).

The State-wise pattern of capital expenditure during 2020-21 (RE) is given in Table 3.2.2.

### **3.2.3 Developmental Capital Expenditure during 2021-22 (BE)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2021-22 (BE) was estimated to be maximum in Kerala (98.42 percent) followed by Kanataka (98.14 percent), Madhya Pradesh (96.99 percent), Rajasthan (96.94 percent) and Gujarat (96.37 percent). It was minimum in Goa (83.26 percent). It was 91.74 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 30908.31) followed by Telangana (₹ 13292.53), Karnataka (₹ 6470.22), Tamil Nadu (₹ 6000.10), Odisha (₹ 5852.08) and Andhra Pradesh (₹ 5684.43). The per capita developmental capital expenditure was estimated as minimum in Bihar with ₹ 2219.32.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 94.18 percent, 97.09 percent and 88.09 percent respectively. In small States, it ranged from about 34 percent to 97 percent. The per capita developmental capital expenditure was estimated as ₹ 5248.20, ₹ 8353.68 and ₹ 6987.83 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Sikkim (₹ 27494.00) and minimum in Mizoram (₹ 3968.17).

The State-wise pattern of capital expenditure during 2021-22 (BE) is given in Table 3.2.3.

**Table 3.2.1**

**Pattern of Capital Expenditure of States during 2019-20 (Accounts)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	13824.09	3774.28	17598.37	78.55	2638.19
2	Bihar	10581.47	2388.73	12970.20	81.58	877.40
3	Chhattisgarh	8428.02	194.48	8622.50	97.74	2916.27
4	Goa	1372.22	300.51	1672.73	82.03	9148.13
5	Gujarat	26226.29	736.04	26962.33	97.27	3828.66
6	Haryana	18321.76	653.42	18975.18	96.56	6339.71
7	Jharkhand	8802.46	1241.68	10044.14	87.64	2334.87
8	Karnataka	38815.54	782.96	39598.50	98.02	5872.25
9	Kerala	9493.63	171.39	9665.02	98.23	2697.05
10	Madhya Pradesh	29246.61	982.02	30228.63	96.75	3527.94
11	Maharashtra	37116.91	1268.51	38385.42	96.70	3022.55
12	Odisha	20705.85	830.73	21536.58	96.14	4727.36
13	Punjab	18427.60	184.02	18611.62	99.01	6142.53
14	Rajasthan	16509.81	463.42	16973.23	97.27	2119.36
15	Tamil Nadu	28496.38	1157.45	29653.83	96.10	3754.46
16	Telangana	24858.43	700.15	25558.58	97.26	6664.46
17	Uttar Pradesh	59620.12	2497.91	62118.03	95.98	2628.75
18	West Bengal	16487.25	749.58	17236.83	95.65	1694.48
	<b>Sub Total-I</b>	<b>387334.44</b>	<b>19077.28</b>	<b>406411.72</b>	<b>95.31</b>	<b>3137.58</b>
<b>Special Category</b>						
19	Arunachal Pradesh	3050.86	658.21	3709.07	82.25	20339.07
20	Assam	12994.37	507.21	13501.58	96.24	3766.48
21	Himachal Pradesh	5426.72	205.39	5632.11	96.35	7433.86
22	Manipur	1108.80	46.45	1155.25	95.98	3576.77
23	Meghalaya	906.58	76.92	983.50	92.18	2833.06
24	Mizoram	1359.40	95.22	1454.62	93.45	11328.33
25	Nagaland	1049.50	166.09	1215.59	86.34	4770.45
26	Sikkim	608.83	128.85	737.68	82.53	8697.57
27	Tripura	802.47	84.50	886.97	90.47	2006.18
28	Uttarakhand	5178.01	361.95	5539.96	93.47	4623.22
	<b>Sub Total-II</b>	<b>32485.54</b>	<b>2330.79</b>	<b>34816.33</b>	<b>93.31</b>	<b>4714.88</b>
	<b>All States</b>	<b>419819.98</b>	<b>21408.07</b>	<b>441228.05</b>	<b>95.15</b>	<b>3220.96</b>

**Table 3.2.2**  
**Pattern of Capital Expenditure of States during 2020-21 (RE)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	14038.42	6466.44	20504.86	68.46	2663.84
2	Bihar	34630.54	4347.79	38978.33	88.85	2831.61
3	Chhattisgarh	10272.87	561.68	10834.55	94.82	3506.10
4	Goa	3353.00	764.11	4117.11	81.44	20956.25
5	Gujarat	29104.67	584.59	29689.26	98.03	4193.76
6	Haryana	5377.44	787.92	6165.36	87.22	1835.30
7	Jharkhand	8560.32	869.12	9429.44	90.78	2240.92
8	Karnataka	38205.03	919.53	39124.56	97.65	5736.49
9	Kerala	10851.04	210.04	11061.08	98.10	3065.27
10	Madhya Pradesh	29989.76	971.14	30960.90	96.86	3570.21
11	Maharashtra	40998.75	2829.66	43828.41	93.54	3306.35
12	Odisha	19653.63	997.42	20651.05	95.17	4466.73
13	Punjab	7292.19	453.11	7745.30	94.15	2414.63
14	Rajasthan	16750.64	547.05	17297.69	96.84	2123.02
15	Tamil Nadu	42626.17	1242.44	43868.61	97.17	5586.65
16	Telangana	25407.68	815.71	26223.39	96.89	6757.36
17	Uttar Pradesh	65732.76	4157.96	69890.72	94.05	2861.68
18	West Bengal	17631.15	539.45	18170.60	97.03	1800.93
	<b>Sub Total-I</b>	<b>420476.06</b>	<b>28065.16</b>	<b>448541.22</b>	<b>93.74</b>	<b>3370.82</b>
<b>Special Category</b>						
19	Arunachal Pradesh	5198.52	995.48	6194.00	83.93	34656.80
20	Assam	22818.18	1363.90	24182.08	94.36	6538.16
21	Himachal Pradesh	6248.46	230.15	6478.61	96.45	8443.86
22	Manipur	4441.55	114.92	4556.47	97.48	14327.58
23	Meghalaya	2270.10	214.96	2485.06	91.35	6879.09
24	Mizoram	1360.69	57.64	1418.33	95.94	11339.08
25	Nagaland	1754.94	426.11	2181.05	80.46	7977.00
26	Sikkim	1571.40	125.68	1697.08	92.59	22448.57
27	Tripura	1503.01	268.08	1771.09	84.86	3665.88
28	Uttarakhand	6676.82	1079.74	7756.56	86.08	5908.69
	<b>Sub Total-II</b>	<b>53843.67</b>	<b>4876.66</b>	<b>58720.33</b>	<b>91.70</b>	<b>7725.06</b>
	<b>All States</b>	<b>474319.73</b>	<b>32941.82</b>	<b>507261.55</b>	<b>93.51</b>	<b>3601.24</b>

**Table 3.2.3**  
**Pattern of Capital Expenditure of States during 2021-22 (BE)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	30070.66	2009.22	32079.88	93.74	5684.43
2	Bihar	27563.94	4572.94	32136.88	85.77	2219.32
3	Chhattisgarh	13244.35	834.50	14078.85	94.07	4459.38
4	Goa	4945.33	994.60	5939.93	83.26	30908.31
5	Gujarat	31069.89	1171.81	32241.70	96.37	4419.61
6	Haryana	9684.73	872.36	10557.09	91.74	3260.85
7	Jharkhand	10305.31	927.55	11232.86	91.74	2656.01
8	Karnataka	43415.15	822.22	44237.37	98.14	6470.22
9	Kerala	13917.32	223.90	14141.22	98.42	3909.36
10	Madhya Pradesh	42338.87	1313.36	43652.23	96.99	4975.19
11	Maharashtra	54393.27	4354.78	58748.05	92.59	4351.46
12	Odisha	25807.67	1104.13	26911.80	95.90	5852.08
13	Punjab	14938.18	684.19	15622.37	95.62	4897.76
14	Rajasthan	23826.09	751.83	24577.92	96.94	2985.73
15	Tamil Nadu	45900.80	2088.09	47988.89	95.65	6000.10
16	Telangana	50245.76	2057.34	52303.10	96.07	13292.53
17	Uttar Pradesh	109951.20	5720.69	115671.89	95.05	4733.16
18	West Bengal	32745.27	1502.76	34248.03	95.61	3327.77
	<b>Sub Total-I</b>	<b>584363.79</b>	<b>32006.27</b>	<b>616370.06</b>	<b>94.81</b>	<b>4640.02</b>
<b>Special Category</b>						
19	Arunachal Pradesh	3359.64	2975.41	6335.05	53.03	22397.60
20	Assam	18473.67	1140.91	19614.58	94.18	5248.20
21	Himachal Pradesh	6181.72	185.52	6367.24	97.09	8353.68
22	Manipur	5336.88	193.30	5530.18	96.50	16677.75
23	Meghalaya	2564.75	311.12	2875.87	89.18	7771.97
24	Mizoram	488.05	930.00	1418.05	34.42	4067.08
25	Nagaland	1701.03	662.24	2363.27	71.98	7731.95
26	Sikkim	1924.58	152.26	2076.84	92.67	27494.00
27	Tripura	1626.95	337.32	1964.27	82.83	3968.17
28	Uttarakhand	8036.01	1086.43	9122.44	88.09	6987.83
	<b>Sub Total-II</b>	<b>49693.28</b>	<b>7974.51</b>	<b>57667.79</b>	<b>86.17</b>	<b>7068.75</b>
	<b>All States</b>	<b>634057.07</b>	<b>39980.78</b>	<b>674037.85</b>	<b>94.07</b>	<b>4768.42</b>

### **3.3 Total Developmental Expenditure**

The total developmental expenditure on both revenue and capital accounts has been reviewed on the basis of total developmental expenditure as percentage to total expenditure and per capita total developmental expenditure in different States of two categories during the years 2019-20 (Accounts), 2021-21 (RE) and 2021-22 (BE) in the following paragraphs:-

#### **3.3.1 Total Developmental Expenditure during 2019-20 (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 2019-20 (Accounts) was maximum in Chhattisgarh (75.14 percent) followed by Odisha (74.42 percent), Madhya Pradesh (74.15 percent), Karnataka (73.80 percent), Telangana (72.36 percent) and Rajasthan (70.72 percent). It was 68.66 percent in Haryana. The percentage was minimum in Kerala (46.02 percent) succeeded by Punjab (55.53 percent) and Tamil Nadu (60.44 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 60050.93) followed by Telangana (₹ 26063.27), Haryana (₹ 24666.44), Karnataka (₹ 23876.61), Chhattisgarh (₹ 21345.91) and Odisha (₹ 20504.14). Bihar (₹ 7668.77), Uttar Pradesh (₹ 9977.00) and West Bengal (₹ 11991.91) stood at first, second and third places from the bottom in respect of the per capita developmental expenditure in the non-special category.

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

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental expenditure as percentage to total expenditure was 70.72 percent, 65.48 percent and 58.53 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 56 percent to 72 percent. The per capita developmental expenditure was ₹ 16259.44, ₹ 32618.74 and ₹ 20067.56 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 76256.93) and minimum in Manipur (₹ 20475.84).

The State-wise pattern of total expenditure during 2019-20 (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 2020-21 (RE)**

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

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2020-21 (RE) was maximum in Telangana (78.41 percent) followed by Chhattisgarh (75.57 percent), Bihar (74 percent), Odisha (73.33 percent), Jharkhand (72.56 percent) and Gujarat (71.26 percent) in the non-special category States. The percentage was minimum in Punjab (49.55 percent) succeeded by Kerala (51.25 percent) and Uttar Pradesh (62.31 percent). The per capita total developmental expenditure was maximum in Goa (₹ 82253.31) followed by Telangana (₹ 33407.67), Tamil Nadu (₹ 24929.83), Chhattisgarh (₹ 23593.82), Karnataka (₹ 22737.90) and Haryana (₹ 22496.58). It was minimum in Uttar Pradesh (₹ 10575.98) succeeded by Bihar (₹ 13214.95) and West Bengal (₹ 13279.02) amongst the States of non-special category.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental expenditure as percentage to total expenditure was 71.23 percent, 67.04 percent and 59.38 percent respectively. In small States, it ranged from about 59 percent to 74 percent. The per capita developmental expenditure was ₹ 24532.12, ₹ 38601.88 and ₹ 25141.89 in major States namely Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 100437.07) and minimum in Tripura (₹ 27720.29).

The State-wise pattern of total expenditure during 2020-21 (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 2021-22 (BE)**

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

The developmental expenditure as percentage to total expenditure during 2021-22 (BE) was estimated to be maximum in Telangana (77.98 percent) followed by Chhattisgarh (75.53 percent), Jharkhand (74.26 percent), Andhra Pradesh (73.83 percent), Odisha (72.92 percent), Goa (71.36 percent) and Madhya Pradesh (71.23 percent). It was 68.19 percent in Haryana. It was estimated to be minimum in Punjab (51.08 percent) succeeded by Kerala (52.48 percent) and Maharashtra (63.71 percent). The per capita developmental expenditure was estimated to be maximum in Goa (₹ 100205.31) followed by Telangana (₹ 45734.79), Andhra Pradesh (₹ 29904.68), Haryana (₹ 29269.71), Tamil Nadu (₹ 26231.61),

Chhattisgarh (₹ 24695.12) and Odisha (₹ 24221.31). It was estimated to be minimum in Bihar with ₹ 11990.44 whereas it was estimated to be ₹ 14033.78 in Uttar Pradesh and ₹ 16648.92 in Jharkhand.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental expenditure as percentage to total expenditure was estimated to be 70.08 percent, 65.33 percent and 61.09 percent respectively. In small States, it ranged from about 58 percent to 74 percent. The per capita developmental expenditure was estimated as ₹ 20709.53, ₹ 39603.08 and ₹ 28240.21 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Sikkim (₹ 90524.00) and minimum in Tripura (₹ 32779.41).

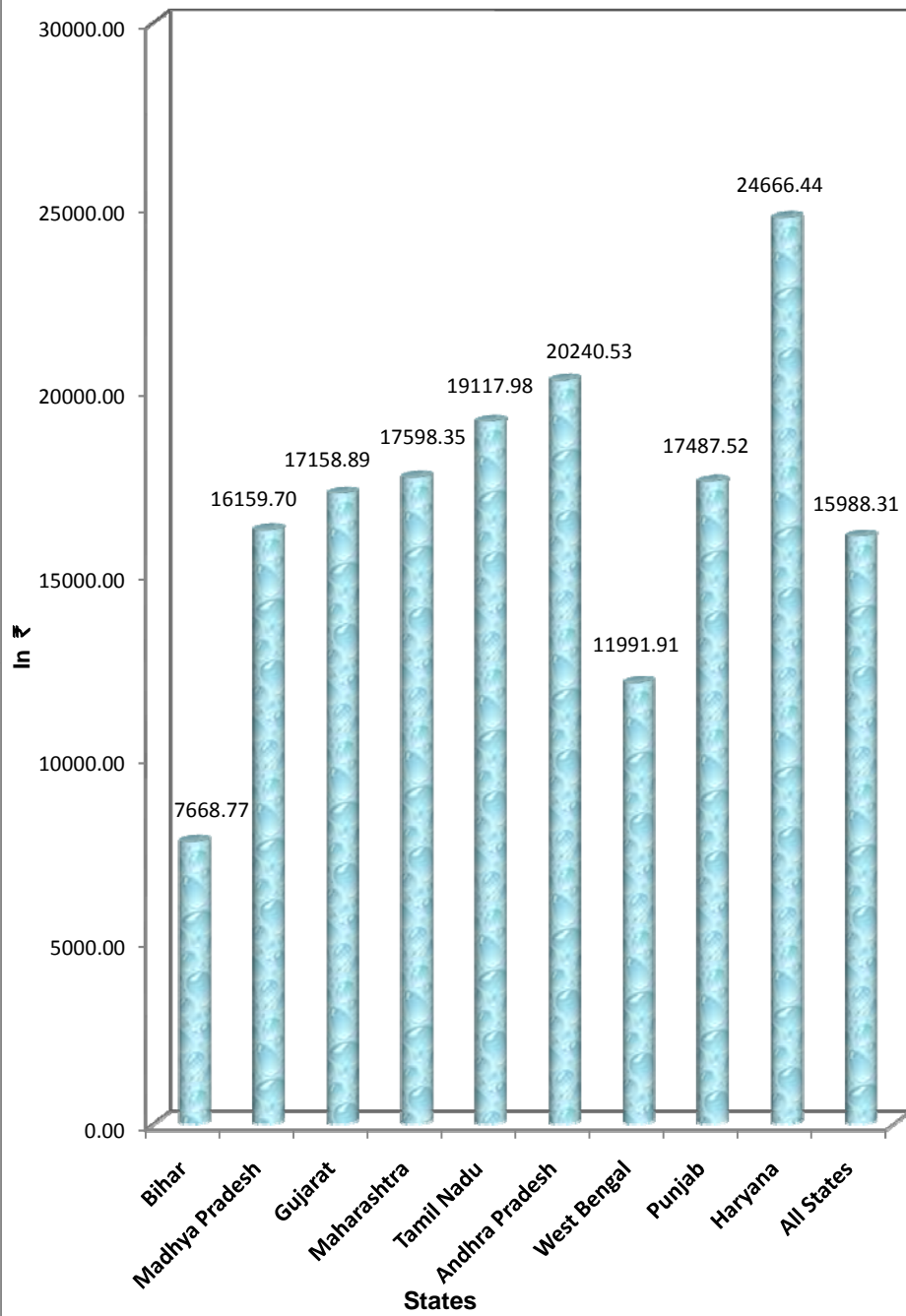
The State-wise pattern of total expenditure during 2021-22 (BE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.



**Table 3.3.1**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2019-20 (Accounts)**

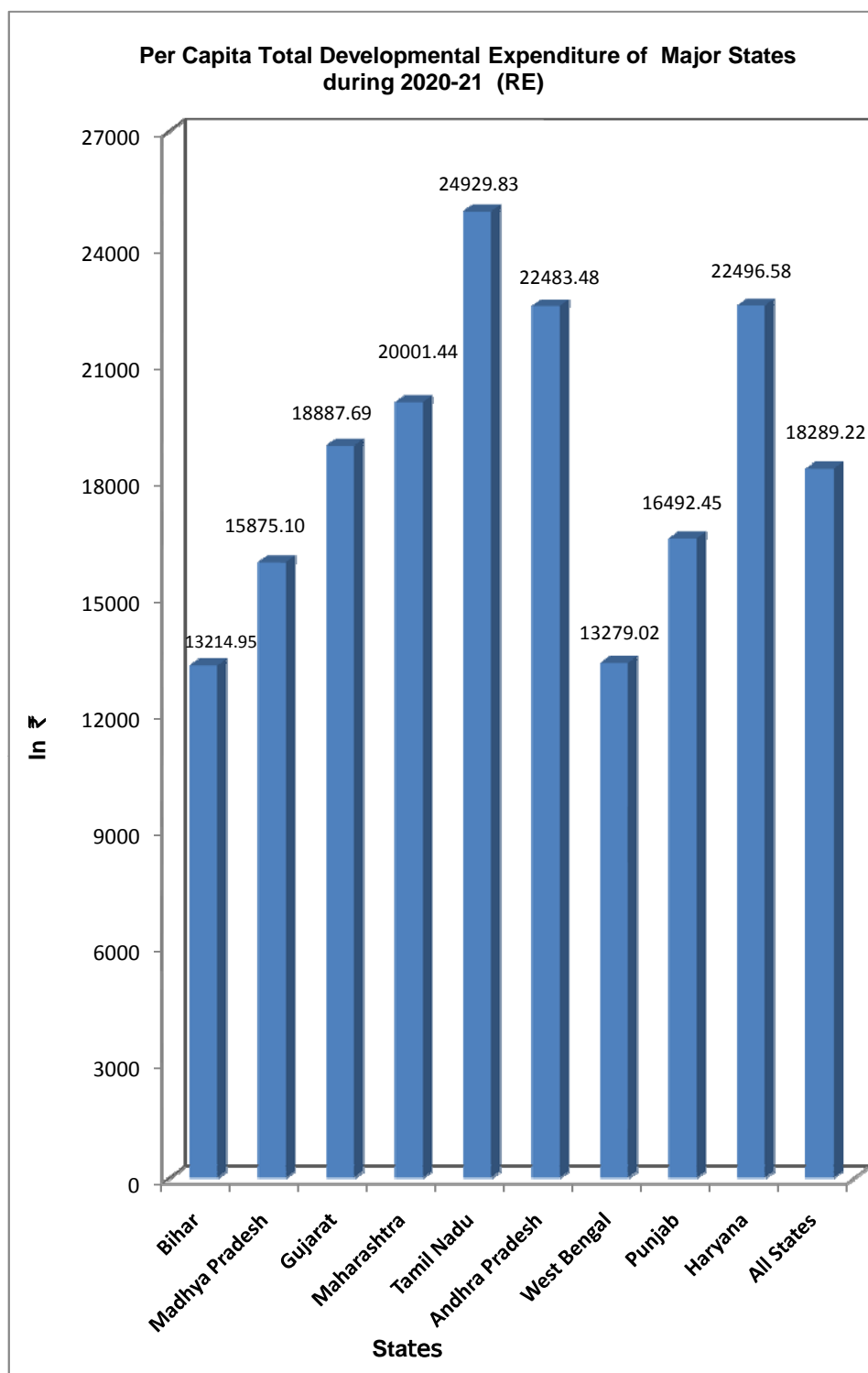
Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total ( 3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	106060.40	48996.64	15.87	155072.91	68.39	20240.53
2	Bihar	92485.34	44016.94	1.59	136503.87	67.75	7668.77
3	Chhattisgarh	61689.67	19289.82	1120.32	82099.81	75.14	21345.91
4	Goa	9007.64	4240.72	0.00	13248.36	67.99	60050.93
5	Gujarat	117538.39	49907.68	415.17	167861.24	70.02	17158.89
6	Haryana	71286.02	32537.37	0.00	103823.39	68.66	24666.44
7	Jharkhand	46543.61	19955.45	1.22	66500.28	69.99	12345.79
8	Karnataka	157824.39	49606.80	6424.72	213855.91	73.80	23876.61
9	Kerala	52645.65	55675.42	6063.87	114384.94	46.02	14956.15
10	Madhya Pradesh	133963.89	40808.80	5900.24	180672.93	74.15	16159.70
11	Maharashtra	216107.68	101318.79	21264.17	338690.64	63.81	17598.35
12	Odisha	89808.12	29431.70	1434.05	120673.87	74.42	20504.14
13	Punjab	52462.57	38798.37	3210.31	94471.25	55.53	17487.52
14	Rajasthan	136808.55	56649.71	0.07	193458.33	70.72	17562.07
15	Tamil Nadu	145105.45	79294.83	15688.28	240088.56	60.44	19117.98
16	Telangana	97215.98	37140.48	0.00	134356.46	72.36	26063.27
17	Uttar Pradesh	226278.31	120172.77	14500.00	360951.08	62.69	9977.00
18	West Bengal	116681.33	62680.89	449.73	179811.95	64.89	11991.91
	<b>Sub Total-I</b>	<b>1929512.99</b>	<b>890523.18</b>	<b>76489.61</b>	<b>2896525.78</b>	<b>66.61</b>	<b>15629.91</b>
<b>Special Category</b>							
19	Arunachal Pradesh	11438.54	4489.26	0.00	15927.80	71.81	76256.93
20	Assam	56095.07	22857.56	366.23	79318.86	70.72	16259.44
21	Himachal Pradesh	23811.68	12540.59	10.27	36362.54	65.48	32618.74
22	Manipur	6347.51	4491.26	555.12	11393.89	55.71	20475.84
23	Meghalaya	6804.01	3744.62	0.00	10548.63	64.50	21262.53
24	Mizoram	7651.94	3256.64	0.00	10908.58	70.15	63766.17
25	Nagaland	7257.72	5594.88	0.00	12852.60	56.47	32989.64
26	Sikkim	4290.28	2548.62	83.86	6922.76	61.97	61289.71
27	Tripura	8231.30	5764.58	268.00	14263.88	57.71	20578.25
28	Uttarakhand	22475.67	14206.42	1716.67	38398.76	58.53	20067.56
	<b>Sub Total-II</b>	<b>154403.72</b>	<b>79494.43</b>	<b>3000.15</b>	<b>236898.30</b>	<b>65.18</b>	<b>22409.83</b>
	<b>All States</b>	<b>2083916.71</b>	<b>970017.61</b>	<b>79489.76</b>	<b>3133424.08</b>	<b>66.51</b>	<b>15988.31</b>

**Per Capita Total Developmental Expenditure of Major States  
during 2019-20 (Accounts)**



**Table 3.3.2**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2020-21 (RE)**

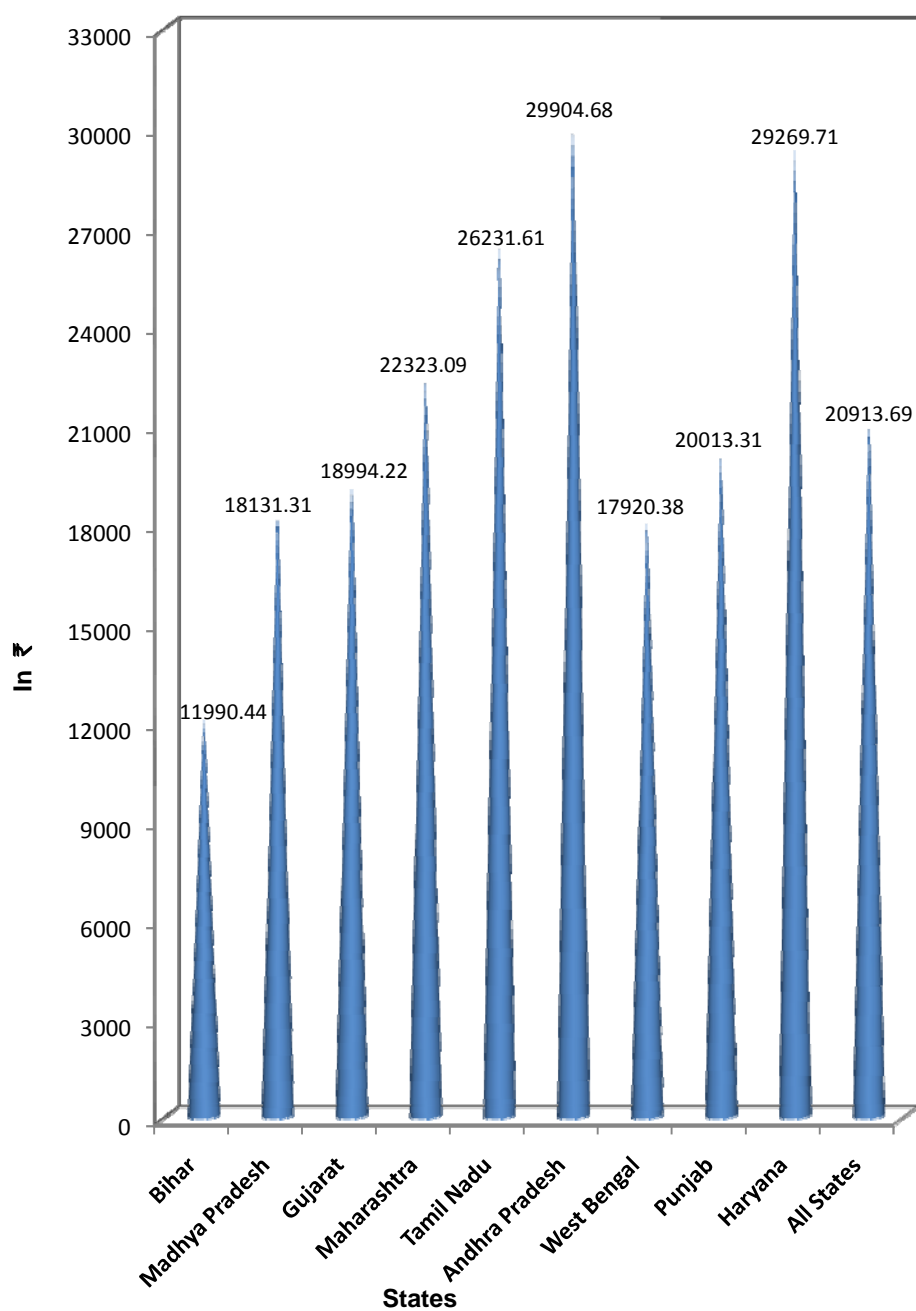
Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total ( 3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	118487.96	54987.05	19.74	173494.75	68.29	22483.48
2	Bihar	161618.79	56779.90	6.04	218404.73	74.00	13214.95
3	Chhattisgarh	69129.90	21483.07	868.94	91481.91	75.57	23593.82
4	Goa	13160.53	5392.72	0.00	18553.25	70.93	82253.31
5	Gujarat	131080.57	52406.78	447.96	183935.31	71.26	18887.69
6	Haryana	65914.98	37241.87	0.00	103156.85	63.90	22496.58
7	Jharkhand	56053.50	21196.44	0.15	77250.09	72.56	14673.69
8	Karnataka	151434.43	60881.94	6003.07	218319.44	69.36	22737.90
9	Kerala	65798.59	55737.36	6846.68	128382.63	51.25	18587.17
10	Madhya Pradesh	133350.87	50371.69	5783.56	189506.12	70.37	15875.10
11	Maharashtra	248017.90	109802.24	21683.64	379503.78	65.35	20001.44
12	Odisha	92037.90	32047.28	1429.78	125514.96	73.33	20917.70
13	Punjab	49807.19	43993.36	6717.05	100517.60	49.55	16492.45
14	Rajasthan	144805.69	62193.71	0.10	206999.50	69.95	18353.07
15	Tamil Nadu	190214.63	82183.95	18164.71	290563.29	65.46	24929.83
16	Telangana	125612.83	34584.78	10.10	160207.71	78.41	33407.67
17	Uttar Pradesh	242930.24	131422.90	15500.02	389853.16	62.31	10575.98
18	West Bengal	130001.64	67975.01	509.96	198486.61	65.50	13279.02
	<b>Sub Total-I</b>	<b>2189458.14</b>	<b>980682.05</b>	<b>83991.50</b>	<b>3254131.69</b>	<b>67.28</b>	<b>17552.17</b>
<b>Special Category</b>							
19	Arunachal Pradesh	15065.56	5531.27	0.00	20596.83	73.15	100437.07
20	Assam	85617.10	33982.16	594.42	120193.68	71.23	24532.12
21	Himachal Pradesh	28565.39	14036.20	10.63	42612.22	67.04	38601.88
22	Manipur	15175.50	5400.25	687.76	21263.51	71.37	48953.23
23	Meghalaya	12439.58	4473.06	0.00	16912.64	73.55	37695.70
24	Mizoram	8346.63	3325.63	0.00	11672.26	71.51	69555.25
25	Nagaland	8420.76	5825.22	0.00	14245.98	59.11	38276.18
26	Sikkim	6008.46	2824.88	108.99	8942.33	67.19	85835.14
27	Tripura	11365.32	6846.55	289.97	18501.84	61.43	27720.29
28	Uttarakhand	28410.34	17134.22	2303.18	47847.74	59.38	25141.89
	<b>Sub Total-II</b>	<b>219414.64</b>	<b>99379.44</b>	<b>3994.95</b>	<b>322789.03</b>	<b>67.97</b>	<b>31479.86</b>
	<b>All States</b>	<b>2408872.78</b>	<b>1080061.49</b>	<b>87986.45</b>	<b>3576920.72</b>	<b>67.34</b>	<b>18289.22</b>



**Table 3.3.3**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2021-22 (BE)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total ( 3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	158195.75	56045.67	35.00	214276.42	73.83	29904.68
2	Bihar	148921.22	60281.02	6.04	209208.28	71.18	11990.44
3	Chhattisgarh	73344.52	22713.23	1048.65	97106.40	75.53	24695.12
4	Goa	16032.85	6436.12	0.00	22468.97	71.36	100205.31
5	Gujarat	133529.38	64997.37	475.75	199002.50	67.10	18994.22
6	Haryana	86931.03	40552.51	0.72	127484.26	68.19	29269.71
7	Jharkhand	64597.80	22389.92	0.15	86987.87	74.26	16648.92
8	Karnataka	158051.14	67624.55	5966.46	231642.15	68.23	23554.57
9	Kerala	85040.69	66543.28	10448.43	162032.40	52.48	23887.83
10	Madhya Pradesh	154297.46	56384.27	5941.44	216623.17	71.23	18131.31
11	Maharashtra	279038.59	133549.41	25372.05	437960.05	63.71	22323.09
12	Odisha	106815.99	38143.14	1519.85	146478.98	72.92	24221.31
13	Punjab	61040.60	54403.14	4058.55	119502.29	51.08	20013.31
14	Rajasthan	164250.82	68407.22	0.05	232658.09	70.60	20582.81
15	Tamil Nadu	200671.83	92225.04	16280.59	309177.46	64.91	26231.61
16	Telangana	172877.50	48798.94	10.10	221686.54	77.98	45734.79
17	Uttar Pradesh	326004.62	168297.60	16500.02	510802.24	63.82	14033.78
18	West Bengal	176336.55	70818.56	529.43	247684.54	71.19	17920.38
	<b>Sub Total-I</b>	<b>2565978.34</b>	<b>1138610.99</b>	<b>88193.28</b>	<b>3792782.61</b>	<b>67.65</b>	<b>20374.61</b>
<b>Special Category</b>							
19	Arunachal Pradesh	13570.39	8108.98	0.00	21679.37	62.60	90469.27
20	Assam	72897.56	30327.61	794.88	104020.05	70.08	20709.53
21	Himachal Pradesh	29306.28	15541.21	10.63	44858.12	65.33	39603.08
22	Manipur	18860.21	5979.07	661.04	25500.32	73.96	58938.16
23	Meghalaya	11968.04	4864.30	0.00	16832.34	71.10	36266.79
24	Mizoram	6719.33	3915.10	0.00	10634.43	63.18	55994.42
25	Nagaland	9340.67	6717.48	0.00	16058.15	58.17	42457.59
26	Sikkim	6336.68	3013.69	117.40	9467.77	66.93	90524.00
27	Tripura	13439.56	8319.95	278.00	22037.51	60.98	32779.41
28	Uttarakhand	32476.24	18658.13	2024.38	53158.75	61.09	28240.21
	<b>Sub Total-II</b>	<b>214914.96</b>	<b>105445.52</b>	<b>3886.33</b>	<b>324246.81</b>	<b>66.28</b>	<b>30571.12</b>
	<b>All States</b>	<b>2780893.30</b>	<b>1244056.51</b>	<b>92079.61</b>	<b>4117029.42</b>	<b>67.55</b>	<b>20913.69</b>

**Per Capita Total Developmental Expenditure of Major States  
during 2021-22 (BE)**



## **CHAPTER-IV**

### **STATE-WISE COMPARISION 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. 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE).

#### **4.1 State's 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 47.18 percent, 50.61 percent, 48.31 percent, 47.80 percent, 47.80 percent and 48.96 percent during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE), respectively. The percentage of States' Own Tax Revenue to total revenue receipts in all States was estimated lower throughout the period 2018-19 to 2021-22 (BE) as compared to the same recorded in 2017-18. In Haryana State, it was 64.81 percent, 66.73 percent, 64.88 percent, 63.11 percent 61.11 percent and 60.28 percent during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (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 21.32 percent, 24.05 percent, 22.58 percent 22.62 percent, 18.40 percent and 19.87 percent during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE), respectively.

The details of State's Own Tax Revenue as percentage to total revenue receipts of States during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE) are given in Table 4.1.

**Table 4.1**

**State's Own Tax Revenue as Percentage to Total Revenue Receipts  
of States during the years 2016-17 to 2021-22 (BE)**

Sr. No.	State	2016-17	2017-18	2018-19	2019-20	2020-21 (RE)	2021-22 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	44.63	49.89	51.17	51.88	48.58	48.12
2	Bihar	22.49	25.30	23.41	24.26	19.94	18.82
3	Chhattisgarh	35.29	36.87	33.63	34.63	33.00	32.46
4	Goa	44.55	45.13	42.59	41.39	36.11	32.99
5	Gujarat	58.67	59.73	59.24	55.31	63.05	66.50
6	Haryana	64.81	66.73	64.88	63.11	61.11	60.28
7	Jharkhand	28.26	27.46	26.27	28.71	31.13	30.32
8	Karnataka	62.27	61.45	59.12	58.35	59.45	64.72
9	Kerala	55.78	58.01	54.95	55.78	48.62	54.84
10	Madhya Pradesh	35.84	37.03	34.66	37.81	38.75	39.42
11	Maharashtra	66.73	70.46	67.51	66.72	63.74	65.99
12	Odisha	30.76	36.47	31.16	31.82	30.32	29.86
13	Punjab	57.82	59.41	51.09	48.71	42.21	39.30
14	Rajasthan	40.70	42.69	42.22	42.28	46.55	48.85
15	Tamil Nadu	61.29	65.95	61.09	61.57	60.86	62.54
16	Telangana	58.45	65.50	64.13	65.92	64.71	52.75
17	Uttar Pradesh	33.47	39.32	37.22	33.52	40.70	44.54
18	West Bengal	38.59	43.96	42.36	42.45	41.03	40.40
	<b>Sub Total- I</b>	<b>47.18</b>	<b>50.61</b>	<b>48.31</b>	<b>47.80</b>	<b>47.80</b>	<b>48.96</b>
<b>Special Category</b>							
19	Arunachal Pradesh	6.02	12.68	7.86	8.25	7.52	9.01
20	Assam	24.54	28.57	25.87	25.63	20.80	23.80
21	Himachal Pradesh	26.80	27.74	24.81	24.80	22.25	25.07
22	Manipur	6.43	11.69	10.88	11.27	7.86	9.55
23	Meghalaya	13.27	20.34	19.44	20.09	15.48	16.93
24	Mizoram	5.97	10.01	8.80	7.57	7.00	7.35
25	Nagaland	5.41	8.87	8.05	8.41	8.40	8.68
26	Sikkim	14.15	17.99	16.01	20.04	13.05	15.44
27	Tripura	14.74	18.46	15.48	19.10	15.07	13.14
28	Uttarakhand	43.78	40.14	39.55	37.48	29.16	28.89
	<b>Sub Total- II</b>	<b>21.32</b>	<b>24.05</b>	<b>22.58</b>	<b>22.62</b>	<b>18.40</b>	<b>19.87</b>
	<b>All States</b>	<b>44.61</b>	<b>47.98</b>	<b>46.26</b>	<b>45.85</b>	<b>44.96</b>	<b>46.50</b>



## **4.2 Total Developmental Expenditure**

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

In the non-special category, the total developmental expenditure as percentage to total expenditure for all States taken together was 70.85 percent, 67.94 percent, 67.34 percent, 66.61 percent, 67.09 percent and 67.65 percent during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE), respectively. In Haryana State, it was 71.78 percent, 68.67 percent, 68.72 percent, 68.66 percent, 63.90 percent and 68.19 percent during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE), respectively.

### **Special Category States**

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 67.08 percent, 64.24 percent, 65.31 percent, 65.18 percent, 67.97 percent and 66.28 percent during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE), respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE) are given in Table 4.2.

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**  
**of States during the years 2016-17 to 2021-22 (BE)**

Sr. No.	State	2016-17	2017-18	2018-19	2019-20	2020-21 (RE)	2021-22 (BE)
<b>Non-Special Category</b>							
1	Andhra Pradesh	74.84	71.27	72.50	68.39	64.84	73.83
2	Bihar	73.20	72.56	71.50	67.75	74.00	71.18
3	Chhattisgarh	77.84	78.17	77.66	75.14	75.57	75.53
4	Goa	70.70	68.98	67.47	67.99	70.93	71.36
5	Gujarat	70.91	70.49	69.96	70.02	71.26	67.10
6	Haryana	71.78	68.67	68.72	68.66	63.90	68.19
7	Jharkhand	76.19	73.17	70.82	69.99	72.56	74.26
8	Karnataka	76.53	76.46	75.96	73.80	69.36	68.23
9	Kerala	54.19	51.92	50.08	46.02	51.25	52.48
10	Madhya Pradesh	76.67	75.47	73.31	74.15	70.37	71.23
11	Maharashtra	67.08	64.59	64.95	63.81	65.35	63.71
12	Odisha	78.40	76.78	76.19	74.42	73.33	72.92
13	Punjab	70.60	45.07	50.24	55.53	49.55	51.08
14	Rajasthan	74.77	73.79	70.70	70.72	69.95	70.60
15	Tamil Nadu	67.59	62.53	61.27	60.44	65.46	64.91
16	Telangana	78.15	72.70	72.79	72.36	78.41	77.98
17	Uttar Pradesh	66.59	60.85	60.44	62.69	62.31	63.82
18	West Bengal	64.80	66.39	67.79	64.89	65.50	71.19
	<b>Sub Total- I</b>	<b>70.85</b>	<b>67.94</b>	<b>67.34</b>	<b>66.61</b>	<b>67.09</b>	<b>67.65</b>
<b>Special Category</b>							
19	Arunachal Pradesh	73.63	71.38	73.10	71.81	73.15	62.60
20	Assam	67.52	64.47	68.07	70.72	71.23	70.08
21	Himachal Pradesh	69.04	64.19	66.13	65.48	67.04	65.33
22	Manipur	59.90	59.73	59.35	55.71	71.37	73.96
23	Meghalaya	73.28	69.32	68.95	64.50	73.55	71.10
24	Mizoram	70.06	73.35	70.25	70.15	71.51	63.18
25	Nagaland	58.64	60.00	56.57	56.47	59.11	58.17
26	Sikkim	65.80	69.32	68.02	61.97	67.19	66.93
27	Tripura	67.84	62.09	59.28	57.71	61.43	60.98
28	Uttarakhand	64.09	58.14	59.97	58.53	59.38	61.09
	<b>Sub Total- II</b>	<b>67.08</b>	<b>64.24</b>	<b>65.31</b>	<b>65.18</b>	<b>67.97</b>	<b>66.28</b>
	<b>All States</b>	<b>70.51</b>	<b>67.60</b>	<b>67.19</b>	<b>66.51</b>	<b>67.17</b>	<b>67.55</b>

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

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

The revenue deficit to GSDP ratio shows surplus in all non special category States except Andhra Pradesh, Chhatisgarh, Haryana, Madhya Pradesh, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the year 2016-17 to 2021-22 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 2.9 percent in 2016-17 but thereafter, the ratio was on decreasing trend recording the figure of 1.7 percent, 1.5 percent in 2017-18 and 2018-19, but in 2019-20, 2020-21 (RE) and 2021-22 (BE), it was again increased to 2.2 percent, 2.7 percent and 3.7 percent respectively. The fiscal deficit to GSDP ratio shows deficit of all non-special category States. The fiscal deficit to GSDP ratio in Haryana was 4.7 percent, 3.1 percent, 3.0 percent, 3.9 percent, 3.3 percent, 4.3 percent in during 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 (RE) and 2021-22 (BE), respectively which is higher than the 3.0 percent norm of Fiscal Responsibility and Budget Management (FRBM) Act except in the year 2018-19 where it was 3.0 percent.

#### **Special Category States**

The revenue deficit-GSDP ratio was estimated as surplus in case of all special category States excluding one or two exceptions implying that the States of this category have budgeted to collect revenues higher than their current spending in most of the period during 2016-17 to 2021-22 (BE). The fiscal deficit-GSDP ratio of all special category States shows deficit excluding one or two exceptions during the period 2016-17 to 2021-22 (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 2016-17 to 2021-22 (BE)**

							(Percent)
Sr. No.	State	2016-17	2017-18	2018-19	2019-20	2020-21 (RE)	2021-22 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	2.5	2.0	1.6	2.7	3.5	0.5
2	Bihar	-2.6	-3.1	-1.3	-0.1	0.8	-1.3
3	Chhattisgarh	-2.2	-1.2	-0.2	2.8	3.5	1.0
4	Goa	-1.1	-0.7	-0.5	0.3	0.1	-0.1
5	Gujarat	-0.5	-0.4	-0.2	-0.1	1.3	-0.1
6	Haryana	2.9	1.7	1.5	2.2	2.7	3.7
7	Jharkhand	-0.8	-0.7	-2.0	-0.6	0.3	-0.3
8	Karnataka	-0.1	-0.3	0.0	-0.1	1.2	0.8
9	Kerala	2.4	2.4	2.2	1.7	2.9	1.9
10	Madhya Pradesh	-0.6	-0.6	-1.1	0.3	2.3	0.8
11	Maharashtra	0.4	-0.1	-0.5	0.6	1.7	0.3
12	Odisha	-2.4	-3.1	-2.9	-0.4	-0.4	-1.0
13	Punjab	1.7	2.0	2.5	2.6	3.9	1.6
14	Rajasthan	2.4	2.2	3.1	3.6	4.4	2.0
15	Tamil Nadu	1.0	1.5	1.4	2.0	3.5	2.8
16	Telangana	-0.2	-0.5	-0.5	0.7	1.7	-0.6
17	Uttar Pradesh	-1.6	-0.9	-1.7	-4.0	0.8	-1.2
18	West Bengal	1.8	1.0	1.0	1.6	2.6	1.8
<b>Special Category</b>							
19	Arunachal Pradesh	-12.2	-13.0	-15.3	-9.5	-19.4	-21.8
20	Assam	0.1	0.5	-2.1	0.4	1.9	-1.4
21	Himachal Pradesh	-0.7	-0.2	-1.0	0.0	0.3	0.8
22	Manipur	-4.4	-4.5	-2.9	-1.4	-2.1	-3.6
23	Meghalaya	-2.2	-2.8	1.6	0.4	-2.8	-3.3
24	Mizoram	-6.8	-9.6	-7.9	-0.8	2.5	-1.5
25	Nagaland	-3.6	-3.5	-1.9	0.7	2.6	-2.7
26	Sikkim	-4.0	-4.5	-2.4	4.4	0.9	-0.9
27	Tripura	-2.3	0.6	-0.3	4.3	3.9	2.6
28	Uttarakhand	0.2	0.9	0.4	0.8	1.3	0.0
	<b>All States</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.6</b>	<b>2.0</b>	<b>0.5</b>

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

**Table 4.3 (b)**  
**Fiscal Deficit to GSDP Ratio**  
**of States during the years 2016-17 to 2021-22 (BE)**

							(Percent)
Sr. No.	State	2016-17	2017-18	2018-19	2019-20	2020-21 (RE)	2021-22 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	4.4	4.0	4.1	4.1	5.5	3.5
2	Bihar	3.9	3.0	2.6	2.1	7.1	3.1
3	Chhattisgarh	1.6	2.4	2.7	5.2	6.5	4.6
4	Goa	1.5	2.3	2.5	2.5	4.6	6.6
5	Gujarat	1.4	1.6	1.8	1.5	3.1	1.6
6	Haryana	4.7	3.1	3.0	3.9	3.3	4.3
7	Jharkhand	4.3	4.3	2.1	2.5	3.2	2.8
8	Karnataka	2.4	2.3	2.5	2.3	3.5	3.3
9	Kerala	4.2	3.8	3.4	2.8	4.3	3.5
10	Madhya Pradesh	4.3	3.1	2.7	3.5	5.7	4.6
11	Maharashtra	1.8	1.0	0.9	1.9	3.3	2.2
12	Odisha	2.4	2.1	2.1	3.4	3.3	3.3
13	Punjab	12.4	2.6	3.1	3.1	5.4	4.6
14	Rajasthan	6.1	3.0	3.7	3.8	6.1	4.0
15	Tamil Nadu	4.3	2.7	2.9	3.3	5.5	4.8
16	Telangana	5.3	3.5	3.1	3.3	4.3	4.0
17	Uttar Pradesh	4.5	2.0	2.1	-0.7	4.7	4.7
18	West Bengal	2.9	2.9	3.1	3.0	4.0	4.2
<b>Special Category</b>							
19	Arunachal Pradesh	-4.3	1.4	8.0	3.7	2.3	2.2
20	Assam	2.4	3.2	1.5	4.4	9.0	4.4
21	Himachal Pradesh	4.6	2.8	2.3	3.4	4.5	4.5
22	Manipur	2.6	1.4	3.3	2.2	9.9	9.2
23	Meghalaya	2.5	0.5	6.1	3.2	4.6	4.1
24	Mizoram	-1.5	1.8	1.8	4.9	6.9	2.1
25	Nagaland	1.4	1.9	4.0	4.8	9.6	4.0
26	Sikkim	-0.4	2.0	2.2	6.8	6.1	4.5
27	Tripura	6.1	4.5	2.7	5.8	6.9	5.7
28	Uttarakhand	2.8	3.7	3.0	3.0	4.4	3.2
	<b>All States</b>	<b>3.5</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>4.7</b>	<b>3.7</b>

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