



**GOVERNMENT OF HARYANA**

**ANALYSIS  
OF  
STATE FINANCES  
2022-23**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL  
AFFAIRS HARYANA  
2023**

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## PREFACE

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

The present report provides some of the basic statistics relating to receipts and expenditure of all States in Indian Union by using various parameters. An attempt has been made in this report to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2020-21 (Accounts), 2021-22 [Revised Estimates (RE)] and 2022-23 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2022-23" issued by the Reserve Bank of India.

This report has been prepared by Sh. Raj Kumar Narwal, Research Officer, with the assistance of Dr. Jyoti, Young Professional and Sh. Rajat Saini, Junior Scale Stenographer under the supervision of Dr. Mahender Singh Lauhach, 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 28<sup>th</sup> March, 2023

Dr. Rajvir Bhardwaj  
Director, Deptt. of Economic &  
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## EXECUTIVE SUMMARY

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

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

The analysis of States' Own Tax Revenue of all 28 States shows that out of the total States' Own Tax Revenue of ₹ 1131627.81 crore received by all States during 2020-21 (Accounts), the maximum collection was made from State Goods and Service Tax (SGST) (39.08 percent) followed by Sales Tax (24.61 percent), State Excise (14.72 percent) and Stamps & Registration fees (10.84 percent). During 2021-22 (RE) and 2022-23 (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 2020-21 (Accounts) to 2022-23 (BE). The share of SGST in Haryana was recorded as 43.51 percent, 49.79 percent and 44.52

percent during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE), respectively. The share of Sales Tax in total State's Own Tax Revenue was maximum in Tamil Nadu (40.97 percent) and minimum in West Bengal (15.58) during 2020-21 (Accounts) in the non-special category. During 2021-22 (RE) and 2022-23 (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 20.66 percent, 18.68 percent and 19.12 percent during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE), respectively. The share of State Excise in total State's Own Tax Revenue in Haryana was 16.38 percent, 13.40 percent and 16.32 percent during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE). In special category States, the share of SGST in total State's Own Tax Revenue was maximum in Mizoram during 2020-21 (Accounts) and 2022-23 (BE). In 2021-22 (RE) it was maximum in Manipur.

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 the period of three years in non-special category states. In Haryana, it was estimated as ₹ 2955.69, ₹ 4087.54 and ₹ 4699.83 during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE), respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 28 States, about 52 to 55 percent revenue was collected from States' own sources whereas the remaining 45 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 24 to 29 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 72.34 percent, 80.15 percent and 80.75 percent in total revenues was received from State's own sources during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 38 percent in all special category States except Uttarakhand throughout the period of three years. Therefore, the major sources of revenue in these special category States were Grants from the Centre and share in Central Taxes.

In the non-special category States, the per capita revenue from States' own sources was recorded as maximum in Goa and minimum in Bihar throughout the period of three years. The per capita revenue from the Centre in the form of share in Central

Taxes remained at maximum level in Goa during three years. In Haryana State, the per capita share in Central Taxes was ₹ 2197.13, ₹ 2923.54 and ₹ 2975.33 whereas the per capita share from the Central Grants was ₹ 4180.25, ₹ 3264.20 and ₹ 3855.29 in 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (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 ₹ 31805.46, ₹ 42162.53 and ₹ 47401.26 during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (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 2020-21 (Accounts) but it was maximum in Telangana in 2021-22 (RE) and 2022-23 (BE). The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Kerala during 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) in the non-special category. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, it ranged from about 82 percent to 97 percent whereas in the small special category States, it varied from about 51 percent to 98 percent during the period of three years.

The percent of total developmental expenditure (Revenue + Capital) as percentage to total expenditure was maximum in Odisha in the non-special category States during 2020-21 (Accounts) but in 2021-22 (RE) and 2022-23 (BE) it was maximum in Telangana. In the special category States, the developmental expenditure as percentage to total expenditure varied from about 57 to 74 percent during the three years. The per capita total developmental expenditure was recorded as maximum in Goa throughout the period of three years in the non-special category.

The share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together fluctuated from about 48 percent to 51 percent during the period of last 6 years, i.e. 2017-18 to 2022-23 (BE). It ranged from about 20 percent to 24 percent for the special category during the same period. The total developmental expenditure as percentage to total expenditure varied from about 66 percent to 68 percent for all States of non-special category taken together during the period 2017-18 to 2022-23 (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 2017-18 to 2022-23 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 1.7 percent in 2017-18 but thereafter, the ratio was decreased to 1.5 percent in 2018-19 but in 2019-20 and 2020-21 it was again increased to 2.2 percent and 3.0 percent and in 2022-23 (BE) it again decreased to 1.0 percent. The fiscal deficit to GSDP ratio shows deficit of all non-special category and special category States. The fiscal deficit to GSDP ratio in Haryana was 3.1 percent, 3.0 percent, 3.9 percent, 3.8 percent, 3.0 percent and 3.0 percent in during 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 (RE) and 2022-23 (BE), respectively.



# **CHAPTER - I**

## **INTRODUCTION**

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

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

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

**1.4** In this report, an attempt has been made to compare the receipts of State Governments from various sources with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non-development activities. The budgetary data for the years 2020-21 (Accounts), 2021-22 [Revised Estimates (RE)] and 2022-23 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2022-23 issued by the Reserve Bank of India. This is the 53<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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE). Chapter IV draws attention to the comparative position of all States in respect 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.

## **CHAPTER-II**

### **RESOURCES OF THE STATES**

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

#### **2.1 States’ Own Tax Revenue**

States’ Own Tax Revenue is the revenue collected by the States from Land Revenue, State Excise, State Goods & Services Tax (SGST), Sales Tax, Taxes on Vehicles, Stamps & Registration Fees, Taxes on Goods & Passengers, Taxes & Duties on Electricity, Other Taxes & Duties on Commodities & Services etc. The revenue received from Interest Receipts, Dividends & Profits, General Services, Social Services, Economic Services etc. is the sub-component of States’ Own Non-Tax Revenue. The State-wise analysis of States’ Own Tax Revenue has been done for three years 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE).

##### **2.1.1 States’ Own Tax Revenue during 2020-21 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 1131627.81 crore collected by all States during 2020-21 (Accounts), 39.08 percent revenue came from State Goods and Services Tax and 24.61 percent came from Sales Tax. The revenue from State Excise, Stamps and Registration Fees, Taxes on Vehicles

and Land Revenue constituted 14.72 percent, 10.84 percent, 5.11 percent and 1.07 percent, respectively of total States' Own Tax Revenue collected by all States. The remaining 4.57 percent of total States' Own Tax Revenue was received from other Taxes and Duties.

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

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in Jharkhand (5.17 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Uttar Pradesh (25.07 percent). It was 16.38 percent in Haryana. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Tamil Nadu (40.97 percent) and minimum in West Bengal (15.58 percent). It was 20.66 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 (52.90 percent) and minimum in Madhya Pradesh (31.69 percent). It was 43.51 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Bihar (7.47 percent) and minimum in West Bengal (3.88 percent). The share of Stamps and Registration Fees in total State's Own Tax Revenue ranged from 4.20 percent in Jharkhand to 15.48 percent in Maharashtra. It was 12.30 percent in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue in the special category States shows that the share of Land Revenue collected by a State in its total State's Own Tax Revenue ranged from 0.09 percent in Himachal Pradesh to 3.20 percent in Mizoram. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Mizoram (0.15 percent) and maximum in Uttarakhand (24.85 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 15.56 percent in Uttarakhand to 34.98 percent in Meghalaya. The Share of State Goods and Services Tax in total State's Own Tax Revenue was maximum in Mizoram (70.71 percent) and minimum in Meghalaya (39.70 percent). The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (9.10 percent) and minimum in Arunachal Pradesh (2.28 percent). The share of Stamps and Registration Fees of a State in total State's Own Taxes ranged from 0.22 percent in Nagaland to 9.28 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2020-21 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

### **2.1.2 State's Own Tax Revenue during 2021-22 (RE)**

Out of the total States' Own Tax Revenue of ₹ 1464344.75 crore collected by all the States during 2021-22 (RE), 41.89 percent revenue came from State Goods and Services Tax and 23.68 percent came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 13.51 percent, 10.71 percent, 4.99 percent and 0.96 percent, respectively of total States' Own Tax Revenue. The remaining 4.26 percent was received from other Taxes and Duties.

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

The State-wise comparison of States' Own Tax Revenue amongst the States of non-special category during 2021-22 (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 (5.71 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 Uttar Pradesh (22.58 percent). It was 13.40 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 0.13 percent share of State Excise was at the bottom which was again due to the prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Tamil Nadu (40.06 percent) and minimum in West Bengal (13.13 percent). The share of SGST of a State to its total State's Own Tax Revenue was maximum in Bihar (58.83 percent) and minimum in Andhra Pradesh (31.54 percent). It was 49.79 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Jharkhand (7.60 percent) and minimum in West Bengal (3.57 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 5.51 percent in Odisha to 14.27 percent in Bihar. It was 12.46 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 0.06 percent in Nagaland to 2.29 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (0.13 percent) and

maximum in Uttarakhand (23.04 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 14.62 percent in Mizoram to 23.12 percent in Assam. The percentage share of SGST of a State to its total State's Own Tax Revenue was maximum in Manipur (75.92 percent) and minimum in Uttarakhand (41.78 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Uttarakhand (6.02 percent) and minimum in Arunachal Pradesh (1.20 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.22 percent in Nagaland to 10.53 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2021-22 (RE) are given in Tables 2.1.2 (a) and 2.1.2 (b), respectively.

### **2.1.3 States' Own Tax Revenue during 2022-23 (BE)**

Out of the total States' Own Tax Revenue of ₹ 1719150.37 crore estimated by all the States during 2022-23 (BE), 42.14 percent revenue was estimated from SGST and 23 percent in Sales Tax. The revenue estimated from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 13.87 percent, 10.81 percent, 5.18 percent and 1.03 percent, respectively of total States' Own Tax Revenue. The remaining 3.97 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 (6.04 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 Karnataka (22.86 percent). It was 16.32 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State. Gujarat with 0.12 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 (40.06 percent) and minimum in West Bengal (12.73 percent). Haryana's share was 19.12 percent. The share of SGST in Total State's Tax Revenue was maximum in Bihar (59.73 percent) and minimum in Andhra Pradesh (31.89 percent). It was (44.52 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 Bihar (7.25 percent) and minimum in West Bengal (3.49 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 4.37 percent in Odisha to 14.42 percent in Telangana. It was 13.18 percent in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue amongst the special category States reveals that the share of Land Revenue estimated by a State in its total State's Own Tax Revenue ranged from 0.06 percent in Nagaland to 2.37 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 (0.12 percent) and maximum in Uttarakhand (22.92 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 14.34 percent in Uttarakhand to 29.03 percent in Meghalaya. The share of SGST of a State in its Total State's Own Tax Revenue was maximum in Mizoram (74.63 percent) and minimum in Uttarakhand (40.34 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (8.11 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 0.22 percent in Nagaland to 10.34 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2022-23 (BE) are given in Tables 2.1.3 (a) and 2.1.3 (b), respectively.

**Table 2.1.1 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2020-21 (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	143.38	11575.07	17800.15	18871.35	2966.01	5603.31	449.28
2	Bihar	302.37	-4.41	6031.43	16050.23	2267.75	4206.32	1487.98
3	Chhattisgarh	937.71	4635.79	4236.04	7925.01	1148.07	1584.94	2421.64
4	Goa	34.23	514.86	1080.51	1984.92	219.42	350.40	57.09
5	Gujarat	2133.55	133.65	18800.34	29458.54	2981.53	7390.18	9368.39
6	Haryana	16.60	6864.42	8660.17	18235.79	2495.08	5157.01	484.73
7	Jharkhand	872.93	1821.09	4300.89	7930.56	976.35	708.14	270.12
8	Karnataka	183.72	23332.10	16027.59	37711.18	5606.99	10576.43	3614.53
9	Kerala	493.35	2329.22	17689.17	20028.31	3386.28	3489.59	244.92
10	Madhya Pradesh	503.70	9526.34	13296.33	17257.50	2749.15	6816.53	4309.37
11	Maharashtra	2062.64	15089.38	33159.76	69948.56	6655.12	25427.71	11911.81
12	Odisha	603.40	4053.06	7776.89	13043.19	1526.34	2942.00	4313.28
13	Punjab	67.63	6164.32	5372.02	11818.93	1472.13	2470.33	2687.47
14	Rajasthan	279.32	9853.00	17479.04	20754.87	4368.17	5297.27	2251.77
15	Tamil Nadu	211.19	7821.66	43489.31	37942.10	4561.17	11675.04	452.47
16	Telangana	0.50	14369.84	20903.90	22190.34	3337.97	5243.28	604.54
17	Uttar Pradesh	297.19	30061.21	22127.06	42860.03	6482.62	16475.24	1593.95
18	West Bengal	2755.72	10665.96	9393.84	26013.41	2336.33	5527.57	3594.40
	<b>Sub Total-I</b>	<b>11899.13</b>	<b>158806.56</b>	<b>267624.44</b>	<b>420024.82</b>	<b>55536.48</b>	<b>120941.29</b>	<b>50117.74</b>
<b>Special Category</b>								
19	Arunachal	7.52	238.02	283.09	859.29	32.71	10.47	6.11
20	Assam	116.81	2039.94	5070.97	8549.02	723.98	280.75	352.14
21	Himachal	6.95	1599.74	1630.11	3466.58	380.20	253.36	746.37
22	Manipur	3.81	11.85	336.45	866.50	37.96	8.66	32.01
23	Meghalaya	21.29	375.38	725.09	822.81	78.63	31.56	17.83
24	Mizoram	20.74	0.96	113.66	457.91	29.01	4.73	20.55
25	Nagaland	1.09	4.54	205.50	663.81	93.29	2.25	54.47
26	Sikkim	13.33	210.27	195.24	463.04	28.96	13.13	42.73
27	Tripura	9.85	287.36	403.19	1056.01	97.40	69.53	153.26
28	Uttarakhand	16.91	2966.12	1857.98	5053.49	741.00	1107.24	194.84
	<b>Sub Total-II</b>	<b>218.30</b>	<b>7734.18</b>	<b>10821.28</b>	<b>22258.46</b>	<b>2243.14</b>	<b>1781.68</b>	<b>1620.31</b>
	<b>All States (I+II)</b>	<b>12117.43</b>	<b>166540.74</b>	<b>278445.72</b>	<b>442283.28</b>	<b>57779.62</b>	<b>122722.97</b>	<b>51738.05</b>



**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2020-21 (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	0.25	20.16	31.01	32.87	5.17	9.76	0.78
2	Bihar	1.00	-0.01	19.88	52.90	7.47	13.86	4.90
3	Chhattisgarh	4.10	20.25	18.51	34.62	5.02	6.92	10.58
4	Goa	0.81	12.14	25.48	46.80	5.17	8.26	1.35
5	Gujarat	3.04	0.19	26.76	41.92	4.24	10.52	13.33
6	Haryana	0.04	16.38	20.66	43.51	5.95	12.30	1.16
7	Jharkhand	5.17	10.79	25.48	46.98	5.78	4.20	1.60
8	Karnataka	0.19	24.04	16.51	38.86	5.78	10.90	3.72
9	Kerala	1.04	4.89	37.11	42.02	7.10	7.32	0.51
10	Madhya Pradesh	0.92	17.49	24.42	31.69	5.05	12.52	7.91
11	Maharashtra	1.26	9.19	20.19	42.59	4.05	15.48	7.25
12	Odisha	1.76	11.83	22.70	38.07	4.46	8.59	12.59
13	Punjab	0.23	20.51	17.88	39.33	4.90	8.22	8.94
14	Rajasthan	0.46	16.34	28.99	34.43	7.25	8.79	3.74
15	Tamil Nadu	0.20	7.37	40.97	35.74	4.30	11.00	0.43
16	Telangana	0.00	21.56	31.36	33.29	5.01	7.87	0.91
17	Uttar Pradesh	0.25	25.07	18.46	35.75	5.41	13.74	1.33
18	West Bengal	4.57	17.69	15.58	43.15	3.88	9.17	5.96
	<b>Sub Total-I</b>	<b>1.10</b>	<b>14.64</b>	<b>24.67</b>	<b>38.71</b>	<b>5.12</b>	<b>11.15</b>	<b>4.62</b>
<b>Special Category</b>								
19	Arunachal	0.52	16.56	19.70	59.79	2.28	0.73	0.43
20	Assam	0.68	11.91	29.60	49.90	4.23	1.64	2.06
21	Himachal	0.09	19.79	20.17	42.89	4.70	3.13	9.23
22	Manipur	0.29	0.91	25.94	66.80	2.93	0.67	2.47
23	Meghalaya	1.03	18.11	34.98	39.70	3.79	1.52	0.86
24	Mizoram	3.20	0.15	17.55	70.71	4.48	0.73	3.17
25	Nagaland	0.11	0.44	20.05	64.77	9.10	0.22	5.31
26	Sikkim	1.38	21.75	20.20	47.90	3.00	1.36	4.42
27	Tripura	0.47	13.84	19.42	50.85	4.69	3.35	7.38
28	Uttarakhand	0.14	24.85	15.56	42.33	6.21	9.28	1.63
	<b>Sub Total-II</b>	<b>0.47</b>	<b>16.57</b>	<b>23.18</b>	<b>47.69</b>	<b>4.81</b>	<b>3.82</b>	<b>3.47</b>
	<b>All States</b>	<b>1.07</b>	<b>14.72</b>	<b>24.61</b>	<b>39.08</b>	<b>5.11</b>	<b>10.84</b>	<b>4.57</b>

**Table 2.1.2 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2021-22 (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	79.91	14500.00	23465.00	23225.02	4100.00	7500.00	761.92
2	Bihar	500.00	0.00	6010.00	20621.00	2500.00	5000.00	419.00
3	Chhattisgarh	900.00	5499.99	4611.31	10382.87	1600.00	1800.00	2705.83
4	Goa	39.14	598.34	1355.45	2482.64	367.88	636.06	241.25
5	Gujarat	2820.00	140.67	29127.83	49565.02	3807.23	10214.19	9624.80
6	Haryana	25.00	8710.00	12140.00	32359.10	3302.50	8100.00	355.00
7	Jharkhand	1182.73	1800.00	6085.10	8500.00	1574.44	1143.89	424.75
8	Karnataka	271.44	24580.00	16791.00	45947.00	7514.80	12655.00	3739.09
9	Kerala	481.03	2330.01	22962.82	24351.25	3941.51	4523.78	277.49
10	Madhya Pradesh	767.08	10340.00	16154.01	21600.01	3200.00	7400.00	4835.98
11	Maharashtra	2200.00	18000.00	45000.00	107807.00	9150.00	29500.00	15580.11
12	Odisha	600.00	5635.00	9898.00	17078.00	1795.00	2283.00	4178.00
13	Punjab	86.54	6200.00	7000.00	16200.00	2155.11	3300.00	3120.00
14	Rajasthan	621.56	13500.00	21000.00	32145.00	5750.00	6800.00	2986.50
15	Tamil Nadu	296.71	8167.28	48821.63	43022.88	5635.03	14325.19	1588.83
16	Telangana	6.31	17000.00	26500.00	31000.00	5000.00	12500.00	903.69
17	Uttar Pradesh	263.49	36211.59	28654.81	64775.15	5949.95	19744.79	4750.00
18	West Bengal	2627.00	15586.00	9700.00	32920.00	2640.00	6990.00	3441.58
	<b>Sub Total-I</b>	<b>13767.94</b>	<b>188798.88</b>	<b>335276.96</b>	<b>583981.94</b>	<b>69983.45</b>	<b>154415.90</b>	<b>59933.82</b>
<b>Special Category</b>								
19	Arunachal	16.00	230.12	394.90	1221.98	27.00	10.00	357.75
20	Assam	145.90	2692.43	5083.84	11779.74	1255.80	393.95	633.52
21	Himachal	21.96	1902.64	1625.00	4499.82	487.72	399.25	833.14
22	Manipur	3.81	17.00	350.00	1445.00	47.00	8.58	32.00
23	Meghalaya	4.51	360.00	767.52	1283.10	125.00	21.30	17.80
24	Mizoram	18.00	1.00	115.02	585.00	34.35	11.16	22.06
25	Nagaland	0.80	3.00	265.00	895.00	110.00	3.00	58.23
26	Sikkim	8.60	275.00	220.00	579.00	43.50	11.78	57.60
27	Tripura	10.00	293.00	440.44	1250.51	98.00	86.00	73.50
28	Uttarakhand	36.98	3254.09	2184.00	5900.01	850.00	1487.00	410.15
	<b>Sub Total-II</b>	<b>266.56</b>	<b>9028.28</b>	<b>11445.72</b>	<b>29439.16</b>	<b>3078.37</b>	<b>2432.02</b>	<b>2495.75</b>
	<b>All States (I+II)</b>	<b>14034.50</b>	<b>197827.16</b>	<b>346722.68</b>	<b>613421.10</b>	<b>73061.82</b>	<b>156847.92</b>	<b>62429.57</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2021-22 (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	0.11	19.69	31.87	31.54	5.57	10.19	1.03
2	Bihar	1.43	0.00	17.15	58.83	7.13	14.27	1.20
3	Chhattisgarh	3.27	20.00	16.77	37.76	5.82	6.55	9.84
4	Goa	0.68	10.46	23.69	43.40	6.43	11.12	4.22
5	Gujarat	2.68	0.13	27.66	47.07	3.62	9.70	9.14
6	Haryana	0.04	13.40	18.68	49.79	5.08	12.46	0.55
7	Jharkhand	5.71	8.69	29.38	41.04	7.60	5.52	2.05
8	Karnataka	0.24	22.05	15.06	41.21	6.74	11.35	3.35
9	Kerala	0.82	3.96	39.01	41.37	6.70	7.68	0.47
10	Madhya Pradesh	1.19	16.08	25.12	33.59	4.98	11.51	7.52
11	Maharashtra	0.97	7.92	19.80	47.44	4.03	12.98	6.86
12	Odisha	1.45	13.59	23.87	41.18	4.33	5.51	10.08
13	Punjab	0.23	16.29	18.39	42.56	5.66	8.67	8.20
14	Rajasthan	0.75	16.30	25.36	38.82	6.94	8.21	3.61
15	Tamil Nadu	0.24	6.70	40.06	35.31	4.62	11.76	1.30
16	Telangana	0.01	18.30	28.52	33.37	5.38	13.45	0.97
17	Uttar Pradesh	0.16	22.58	17.87	40.40	3.71	12.31	2.96
18	West Bengal	3.55	21.09	13.13	44.54	3.57	9.46	4.66
	<b>Sub Total-I</b>	<b>0.98</b>	<b>13.43</b>	<b>23.84</b>	<b>41.53</b>	<b>4.98</b>	<b>10.98</b>	<b>4.26</b>
<b>Special Category</b>								
19	Arunachal	0.71	10.19	17.49	54.12	1.20	0.44	15.85
20	Assam	0.66	12.25	23.12	53.58	5.71	1.79	2.88
21	Himachal	0.22	19.48	16.63	46.06	4.99	4.09	8.53
22	Manipur	0.20	0.89	18.39	75.92	2.47	0.45	1.68
23	Meghalaya	0.17	13.96	29.76	49.75	4.85	0.83	0.69
24	Mizoram	2.29	0.13	14.62	74.37	4.37	1.42	2.80
25	Nagaland	0.06	0.22	19.85	67.04	8.24	0.22	4.36
26	Sikkim	0.72	23.00	18.40	48.43	3.64	0.99	4.82
27	Tripura	0.44	13.01	19.56	55.54	4.35	3.82	3.26
28	Uttarakhand	0.26	23.04	15.46	41.78	6.02	10.53	2.90
	<b>Sub Total-II</b>	<b>0.46</b>	<b>15.52</b>	<b>19.67</b>	<b>50.60</b>	<b>5.29</b>	<b>4.18</b>	<b>4.29</b>
	<b>All States</b>	<b>0.96</b>	<b>13.51</b>	<b>23.68</b>	<b>41.89</b>	<b>4.99</b>	<b>10.71</b>	<b>4.26</b>

**Table 2.1.3 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2022-23 (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	48.20	16500.00	28481.06	29024.86	6000.00	9500.00	1463.73
2	Bihar	500.00	0.00	7210.00	24721.00	3000.00	5500.00	456.00
3	Chhattisgarh	950.00	5499.99	4929.33	11064.45	1700.00	2000.00	2856.23
4	Goa	40.98	628.73	1730.97	2782.52	370.98	609.34	77.65
5	Gujarat	2470.00	149.00	31412.00	57692.00	4712.00	12895.00	10553.06
6	Haryana	48.00	12030.00	14099.50	32825.00	4450.00	9720.00	555.00
7	Jharkhand	1500.00	2500.00	6450.00	10450.00	1650.00	1200.00	1094.42
8	Karnataka	42.69	29000.00	17640.00	53220.00	8006.69	15000.00	3973.38
9	Kerala	509.51	2655.52	24964.65	36818.28	4138.59	4687.40	323.85
10	Madhya Pradesh	1240.70	13255.00	16968.01	25000.01	3700.00	8200.00	4495.97
11	Maharashtra	4000.00	22000.00	50200.00	119900.00	10500.00	32000.00	17925.71
12	Odisha	610.00	6496.00	11208.30	19479.00	2103.00	2010.00	4093.70
13	Punjab	150.30	9647.87	6250.00	20550.00	2575.00	3600.00	2815.00
14	Rajasthan	632.65	15000.00	25000.00	39500.00	7000.00	8100.00	3061.02
15	Tamil Nadu	325.98	10589.11	57203.37	49565.13	7149.25	16322.73	1644.35
16	Telangana	6.71	17500.00	33000.00	36203.00	4953.00	15600.00	949.22
17	Uttar Pradesh	915.38	49152.46	36212.74	88264.31	10887.11	29692.12	5530.88
18	West Bengal	3259.00	16500.00	10100.00	36114.00	2772.00	6550.00	4051.60
	<b>Sub Total-I</b>	<b>17250.10</b>	<b>229103.68</b>	<b>383059.93</b>	<b>693173.56</b>	<b>85667.62</b>	<b>183186.59</b>	<b>65920.77</b>
<b>Special Category</b>								
19	Arunachal	17.60	253.13	434.39	1344.18	29.70	11.00	0.00
20	Assam	263.92	2412.00	5553.07	11884.00	1245.03	524.19	503.03
21	Himachal	23.07	2130.96	1810.00	5129.79	512.11	399.25	876.21
22	Manipur	7.00	18.00	450.00	1735.40	80.00	24.00	85.60
23	Meghalaya	4.51	350.03	747.51	1316.01	100.12	38.18	19.04
24	Mizoram	19.00	1.00	115.02	598.00	34.94	11.28	22.06
25	Nagaland	0.85	3.20	280.00	957.65	115.00	3.10	57.69
26	Sikkim	8.60	297.00	233.00	686.82	46.00	14.33	50.67
27	Tripura	11.00	322.30	487.57	1425.58	107.80	94.60	81.47
28	Uttarakhand	38.10	3522.30	2204.40	6200.56	1155.00	1590.05	660.15
	<b>Sub Total-II</b>	<b>393.65</b>	<b>9309.92</b>	<b>12314.96</b>	<b>31277.99</b>	<b>3425.70</b>	<b>2709.98</b>	<b>2355.92</b>
	<b>All States (I+II)</b>	<b>17643.75</b>	<b>238413.60</b>	<b>395374.89</b>	<b>724451.55</b>	<b>89093.32</b>	<b>185896.57</b>	<b>68276.69</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2022-23 (BE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.05	18.13	31.29	31.89	6.59	10.44	1.61
2	Bihar	1.21	0.00	17.42	59.73	7.25	13.29	1.10
3	Chhattisgarh	3.28	18.97	17.00	38.15	5.86	6.90	9.85
4	Goa	0.66	10.07	27.73	44.58	5.94	9.76	1.24
5	Gujarat	2.06	0.12	26.20	48.12	3.93	10.76	8.80
6	Haryana	0.07	16.32	19.12	44.52	6.04	13.18	0.75
7	Jharkhand	6.04	10.06	25.96	42.06	6.64	4.83	4.41
8	Karnataka	0.03	22.86	13.90	41.94	6.31	11.82	3.13
9	Kerala	0.69	3.58	33.69	49.69	5.59	6.33	0.44
10	Madhya Pradesh	1.70	18.19	23.29	34.31	5.08	11.25	6.17
11	Maharashtra	1.56	8.58	19.57	46.74	4.09	12.47	6.99
12	Odisha	1.33	14.12	24.37	42.35	4.57	4.37	8.90
13	Punjab	0.33	21.16	13.71	45.08	5.65	7.90	6.17
14	Rajasthan	0.64	15.26	25.43	40.19	7.12	8.24	3.11
15	Tamil Nadu	0.23	7.42	40.06	34.71	5.01	11.43	1.15
16	Telangana	0.01	16.17	30.50	33.46	4.58	14.42	0.88
17	Uttar Pradesh	0.41	22.28	16.41	40.00	4.93	13.46	2.51
18	West Bengal	4.11	20.79	12.73	45.51	3.49	8.25	5.11
	<b>Sub Total-I</b>	<b>1.04</b>	<b>13.82</b>	<b>23.11</b>	<b>41.82</b>	<b>5.17</b>	<b>11.05</b>	<b>3.98</b>
<b>Special Category</b>								
19	Arunachal	0.84	12.11	20.78	64.31	1.42	0.53	0.00
20	Assam	1.18	10.77	24.81	53.09	5.56	2.34	2.25
21	Himachal	0.21	19.58	16.63	47.14	4.71	3.67	8.05
22	Manipur	0.29	0.75	18.75	72.31	3.33	1.00	3.57
23	Meghalaya	0.18	13.59	29.03	51.10	3.89	1.48	0.74
24	Mizoram	2.37	0.12	14.35	74.63	4.36	1.41	2.75
25	Nagaland	0.06	0.23	19.75	67.56	8.11	0.22	4.07
26	Sikkim	0.64	22.22	17.43	51.39	3.44	1.07	3.79
27	Tripura	0.43	12.74	19.27	56.34	4.26	3.74	3.22
28	Uttarakhand	0.25	22.92	14.34	40.34	7.51	10.34	4.29
	<b>Sub Total-II</b>	<b>0.64</b>	<b>15.07</b>	<b>19.93</b>	<b>50.62</b>	<b>5.54</b>	<b>4.39</b>	<b>3.81</b>
	<b>All States</b>	<b>1.03</b>	<b>13.87</b>	<b>23.00</b>	<b>42.14</b>	<b>5.18</b>	<b>10.81</b>	<b>3.97</b>

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

The per capita States' Own Tax Revenue is also an important indicator to examine the financial position of a State. The State-wise analysis of per capita States' Own Tax Revenue has been done on the basis of per capita revenue collected from different taxes under States' Own Tax Revenue for the years 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) in the following paragraphs:-

### **2.2.1 Per Capita States' Own Tax Revenue during 2020-21 (Accounts)**

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

The State-wise comparison of per capita revenue from different taxes under States Own Tax Revenue in the non-special category States during 2020-21 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Chhattisgarh (₹ 320.04) and minimum in Telangana (₹ 0.13). The per capita revenue from State Excise was maximum in Telangana (₹ 3821.77) followed by Karnataka (₹ 3503.32), Goa (₹ 3217.88) and Haryana (₹ 2342.81). 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 (₹ 493.17) and maximum in Goa (₹ 6753.19). It was ₹ 2955.69 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 12405.75) followed by Haryana (₹ 6223.82), Telangana (₹ 5901.69) and Karnataka (₹ 5662.34). It was minimum in Bihar (₹ 1312.37). The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1371.38) followed by Kerala (₹ 956.58), Telangana (₹ 887.76) and Haryana (₹ 851.56). It was minimum in Bihar (₹ 185.43). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 2190.00) followed by Maharashtra (₹ 2050.62), Haryana (₹ 1760.07) and Karnataka (₹ 1588.05).

#### **Special Category States**

In the special category States, the per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 190.43) followed by Mizoram (₹ 172.83), Meghalaya (₹ 64.52), Arunachal Pradesh (₹ 50.13) and Assam (₹ 33.47). In the remaining special category States, it was less than ₹ 25. The per capita revenue from State Excise ranged from ₹ 8 in Mizoram to ₹ 3003.86 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 934.09 in Nagaland to ₹ 2789.14 in Sikkim. The per capita revenue from SGST ranged from ₹ 2449.58 in Assam to ₹ 6614.86 in Sikkim. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 655.75) and

minimum in Manipur (₹ 122.45). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 979.86) and minimum in Nagaland (₹ 10.23).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2020-21 (Accounts) is given in Table 2.2.1. The graphic presentation of per capita revenue from different taxes of the major States has also been given.

### **2.2.2 Per capita States' Own Tax Revenue during 2021-22 (RE)**

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

The examination of per capita revenue from different taxes under States' Own Tax Revenue indicates that the per capita revenue collected from Land Revenue during 2021-22 (RE) was maximum in Gujarat (₹ 401.14) and minimum in Telangana (₹ 1.67) in the non-special category States. The per capita revenue from State Excise was maximum in Telangana (₹ 4497.35) followed by Goa (₹ 3739.63), Karnataka (₹ 3663.19) and Haryana (₹ 2932.66). The per capita revenue receipts from Sales Tax ranged from ₹ 483.90 in Bihar to ₹ 8471.56 in Goa. It was ₹ 4087.54 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 15516.50) and minimum in Bihar (₹ 1660.31). It was ₹ 10895.32 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 2299.25) and minimum in Bihar (₹ 201.29). It was ₹ 1111.95 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Goa (₹ 3975.38) and minimum in Jharkhand (₹ 294.82).

#### **Special Category States**

The per capita revenue collected from Land Revenue was maximum in Mizoram (₹ 150.00) followed by Sikkim (₹ 122.86), Arunachal Pradesh (₹ 106.67), Assam (₹ 41.45) and Uttarakhand (₹ 32.16) amongst the States of special category. In the remaining special category States, it was less than ₹ 30. The per capita revenue receipts from State Excise ranged from ₹ 8.33 in Mizoram to ₹ 3928.57 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 958.50 in Mizoram to ₹ 3142.86 in Sikkim. The per capita revenue from SGST was maximum in Sikkim (₹ 8271.43) and minimum in Tripura (₹ 3050.02). The per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 739.13) and minimum in Manipur (₹ 146.88). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 1293.04) and minimum in Nagaland (₹ 13.64).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2021-22 (RE) is given in Table 2.2.2. The graphic presentation of per

capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

### **2.2.3 Per capita States' Own Tax Revenue during 2022-23 (BE)**

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

The State-wise comparison of per capita States' Own Tax Revenue during 2022-23 (BE) indicates that the per capita revenue from Land Revenue during 2022-23 (BE) was estimated to be maximum in Jharkhand (₹ 381.68) and minimum in Telangana (₹ 1.77). The per capita revenue from State Excise was estimated to be maximum in Telangana (₹ 4605.26) followed by Karnataka (₹ 4296.30), Haryana (₹ 4010.00), Goa (₹ 3929.56) and Punjab (₹ 3152.90). As already observed in the discussion of 2020-21 (Accounts) and 2021-22 (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 ₹ 572.22 in Bihar to ₹ 10818.56 in Goa. It was ₹ 4699.83 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 171390.75) and minimum in Bihar (₹ 1961.98). It was ₹ 10941.67 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 2318.63) and minimum in Bihar (₹ 238.10). It was estimated as ₹ 1483.33 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Telangana (₹ 4105.26) followed by Goa (₹ 3808.38). It was ₹ 3240.00 in Haryana. It was estimated as minimum in Jharkhand (₹ 305.34).

#### **Special Category States**

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Mizoram (₹ 158.33) followed by Sikkim (₹ 122.86), Arunachal Pradesh (₹ 110.00), Assam (₹ 74.13) and Uttarakhand (₹ 32.84). The per capita revenue from State Excise ranged from ₹ 8.33 in Mizoram to ₹ 4242.86 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 958.50 in Mizoram to ₹ 3328.57 in Sikkim. The per capita revenue receipts from SGST ranged from Assam (₹ 3338.20) to Sikkim (₹ 9811.71). The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 185.63 in Arunachal Pradesh to ₹ 995.69 in Uttarakhand. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 94 except in Uttarakhand (₹ 1370.73), Himachal Pradesh (₹ 532.33), Tripura (₹ 230.73), Sikkim (₹ 204.71) Assam (₹ 147.24) and Meghalaya (115.70).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2022-23 (BE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

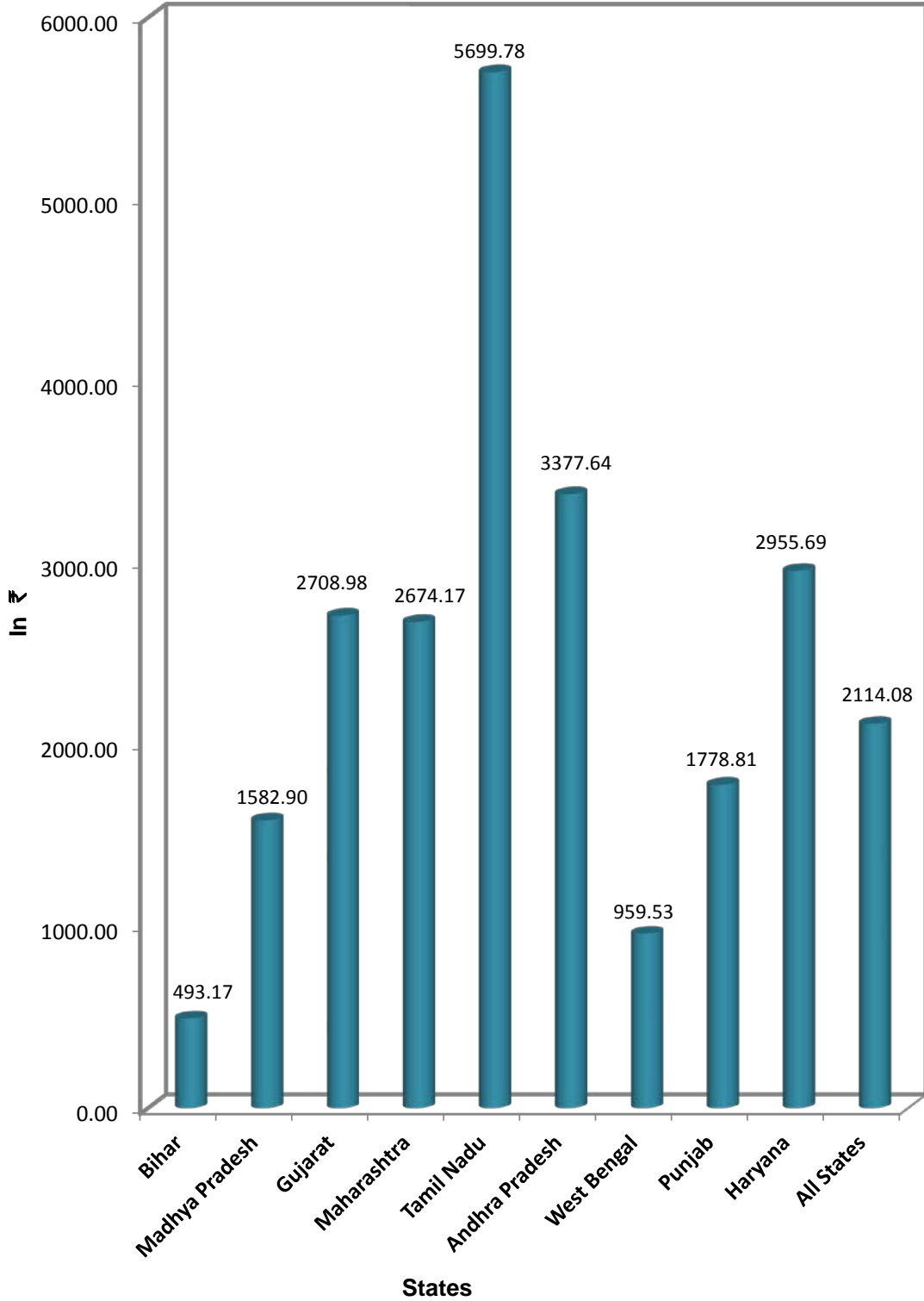


**Table 2.2.1**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2020-21 (Accounts)**

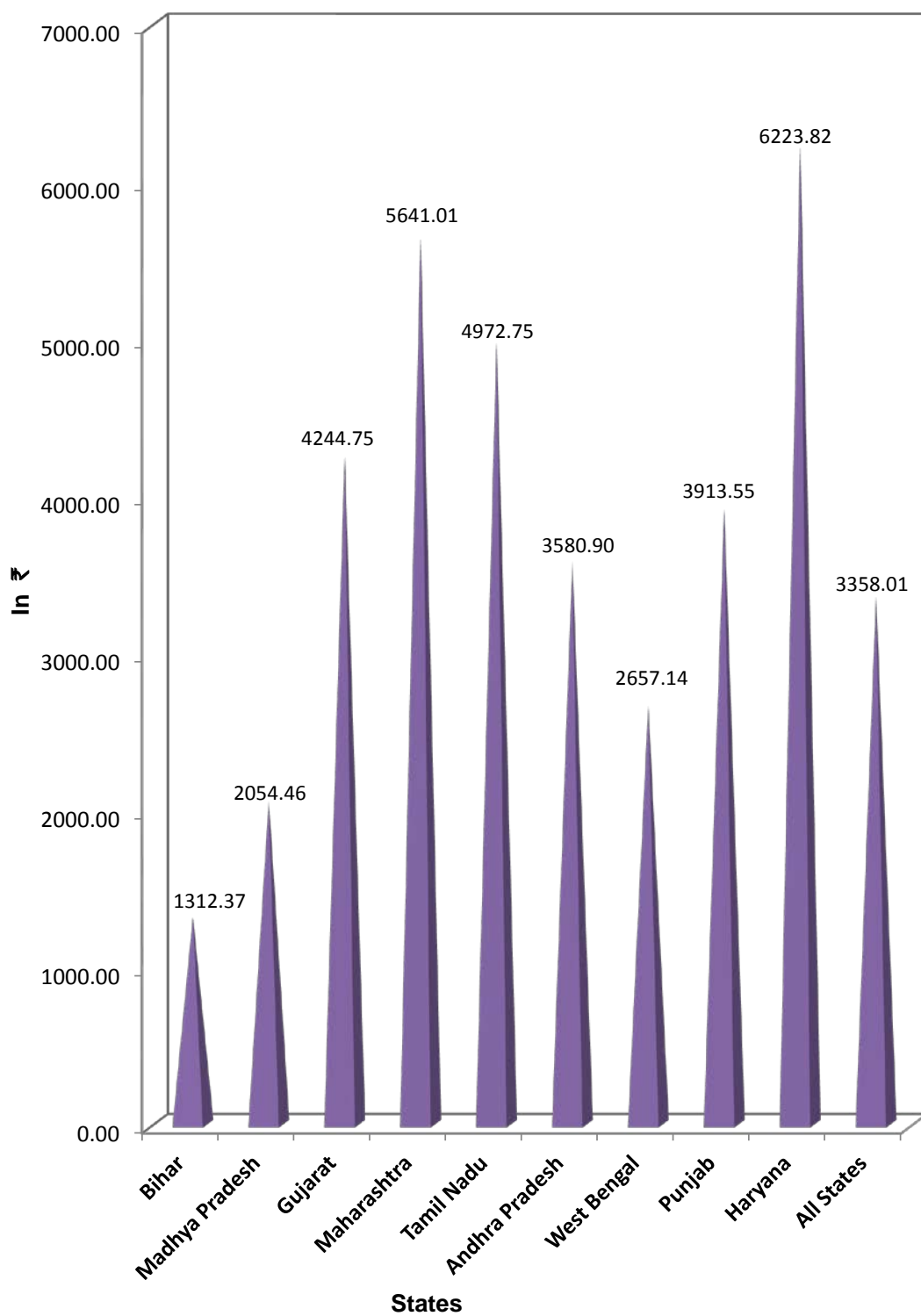
(in ₹)

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	27.21	2196.41	3377.64	3580.90	562.81	1063.25	85.25
2	Bihar	24.72	-0.36	493.17	1312.37	185.43	343.93	121.67
3	Chhattisgarh	320.04	1582.18	1445.75	2704.78	391.83	540.94	826.50
4	Goa	213.94	3217.88	6753.19	12405.75	1371.38	2190.00	356.81
5	Gujarat	307.43	19.26	2708.98	4244.75	429.62	1064.87	1349.91
6	Haryana	5.67	2342.81	2955.69	6223.82	851.56	1760.07	165.44
7	Jharkhand	228.52	476.73	1125.89	2076.06	255.59	185.38	70.71
8	Karnataka	27.59	3503.32	2406.55	5662.34	841.89	1588.05	542.72
9	Kerala	139.36	657.97	4996.94	5657.71	956.58	985.76	69.19
10	Madhya Pradesh	59.96	1134.09	1582.90	2054.46	327.28	811.49	513.02
11	Maharashtra	166.34	1216.89	2674.17	5641.01	536.70	2050.62	960.63
12	Odisha	137.14	921.15	1767.48	2964.36	346.90	668.64	980.29
13	Punjab	22.39	2041.17	1778.81	3913.55	487.46	817.99	889.89
14	Rajasthan	35.40	1248.80	2215.34	2630.53	553.63	671.39	285.40
15	Tamil Nadu	27.68	1025.12	5699.78	4972.75	597.79	1530.15	59.30
16	Telangana	0.13	3821.77	5559.55	5901.69	887.76	1394.49	160.78
17	Uttar Pradesh	12.94	1308.72	963.30	1865.91	282.22	717.25	69.39
18	West Bengal	281.48	1089.47	959.53	2657.14	238.64	564.61	367.15
	<b>Sub Total-I</b>	<b>95.39</b>	<b>1273.10</b>	<b>2145.46</b>	<b>3367.20</b>	<b>445.22</b>	<b>969.55</b>	<b>401.78</b>
<b>Special Category</b>								
19	Arunachal	50.13	1586.80	1887.27	5728.60	218.07	69.80	40.73
20	Assam	33.47	584.51	1453.00	2449.58	207.44	80.44	100.90
21	Himachal	9.39	2161.81	2202.85	4684.57	513.78	342.38	1008.61
22	Manipur	12.29	38.23	1085.32	2795.16	122.45	27.94	103.26
23	Meghalaya	64.52	1137.52	2197.24	2493.36	238.27	95.64	54.03
24	Mizoram	172.83	8.00	947.17	3815.92	241.75	39.42	171.25
25	Nagaland	4.95	20.64	934.09	3017.32	424.05	10.23	247.59
26	Sikkim	190.43	3003.86	2789.14	6614.86	413.71	187.57	610.43
27	Tripura	24.02	700.88	983.39	2575.63	237.56	169.59	373.80
28	Uttarakhand	14.96	2624.88	1644.23	4472.12	655.75	979.86	172.42
	<b>Sub Total-II</b>	<b>31.32</b>	<b>1109.64</b>	<b>1552.55</b>	<b>3193.47</b>	<b>321.83</b>	<b>255.62</b>	<b>232.47</b>
	<b>All States</b>	<b>92.00</b>	<b>1264.45</b>	<b>2114.08</b>	<b>3358.01</b>	<b>438.69</b>	<b>931.77</b>	<b>392.82</b>

**Per Capita Sales Tax of Major States  
during 2020-21 (Accounts)**



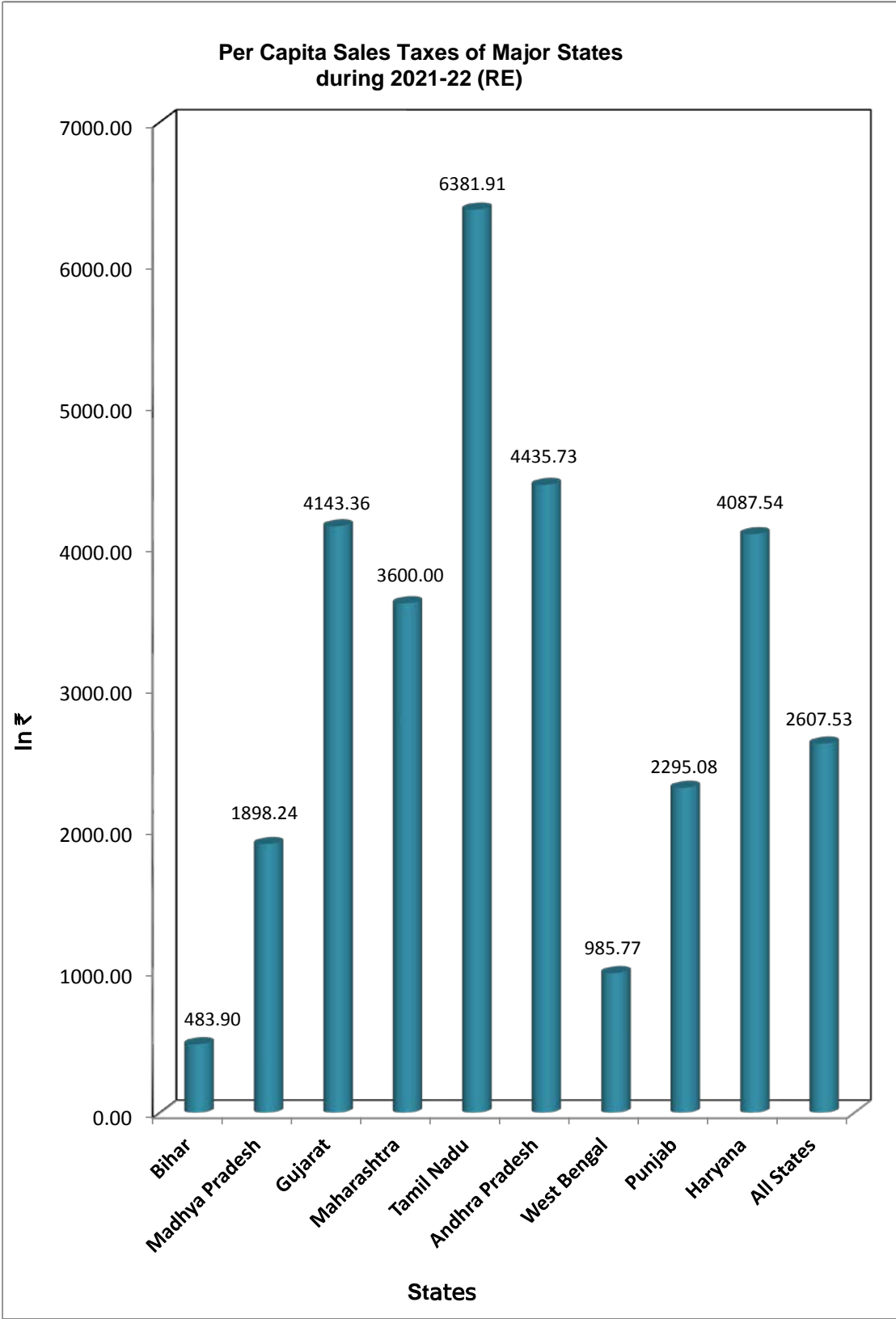
**Per Capita State Goods and Services Tax of Major States during 2020-21 (Accounts)**



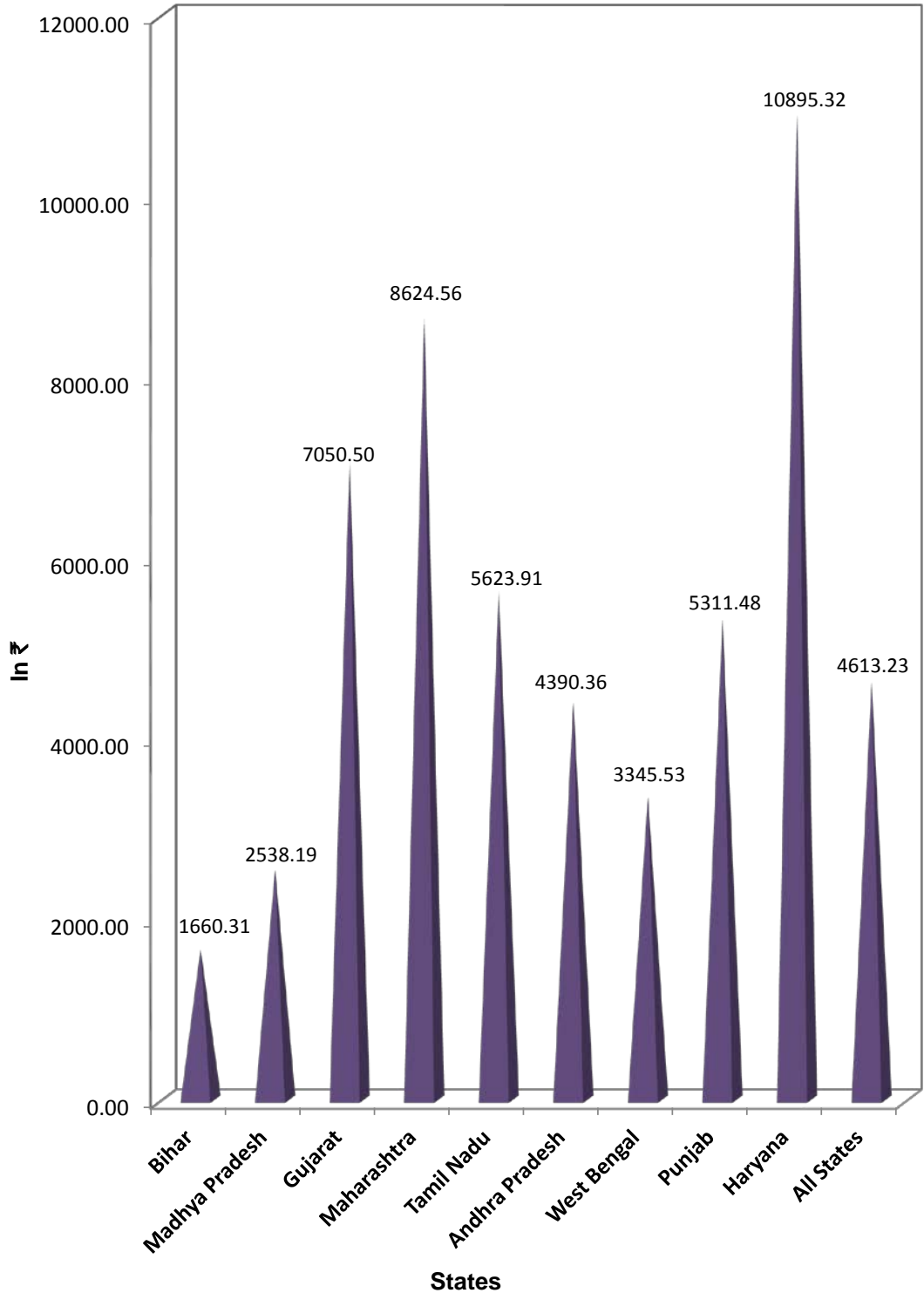
**Table 2.2.2**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2021-22 (RE)**

(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	15.11	2741.02	4435.73	4390.36	775.05	1417.77	144.03
2	Bihar	40.26	0.00	483.90	1660.31	201.29	402.58	33.74
3	Chhattisgarh	303.03	1851.85	1552.63	3495.92	538.72	606.06	911.05
4	Goa	244.63	3739.63	8471.56	15516.50	2299.25	3975.38	1507.81
5	Gujarat	401.14	20.01	4143.36	7050.50	541.57	1452.94	1369.10
6	Haryana	8.42	2932.66	4087.54	10895.32	1111.95	2727.27	119.53
7	Jharkhand	304.83	463.92	1568.32	2190.72	405.78	294.82	109.47
8	Karnataka	40.45	3663.19	2502.38	6847.54	1119.94	1885.99	557.24
9	Kerala	135.12	654.50	6450.23	6840.24	1107.17	1270.72	77.95
10	Madhya Pradesh	90.14	1215.04	1898.24	2538.19	376.03	869.57	568.27
11	Maharashtra	176.00	1440.00	3600.00	8624.56	732.00	2360.00	1246.41
12	Odisha	136.05	1277.78	2244.44	3872.56	407.03	517.69	947.39
13	Punjab	28.37	2032.79	2295.08	5311.48	706.59	1081.97	1022.95
14	Rajasthan	77.89	1691.73	2631.58	4028.20	720.55	852.13	374.25
15	Tamil Nadu	38.79	1067.62	6381.91	5623.91	736.61	1872.57	207.69
16	Telangana	1.67	4497.35	7010.58	8201.06	1322.75	3306.88	239.07
17	Uttar Pradesh	11.34	1558.83	1233.53	2788.43	256.13	849.97	204.48
18	West Bengal	266.97	1583.94	985.77	3345.53	268.29	710.37	349.75
	<b>Sub Total-I</b>	<b>109.32</b>	<b>1499.12</b>	<b>2662.20</b>	<b>4636.99</b>	<b>555.69</b>	<b>1226.11</b>	<b>475.89</b>
<b>Special Category</b>								
19	Arunachal	106.67	1534.13	2632.67	8146.53	180.00	66.67	2385.00
20	Assam	41.45	764.89	1444.27	3346.52	356.76	111.92	179.98
21	Himachal	29.68	2571.14	2195.95	6080.84	659.08	539.53	1125.86
22	Manipur	11.91	53.13	1093.75	4515.63	146.88	26.81	100.00
23	Meghalaya	13.67	1090.91	2325.82	3888.18	378.79	64.55	53.94
24	Mizoram	150.00	8.33	958.50	4875.00	286.25	93.00	183.83
25	Nagaland	3.64	13.64	1204.55	4068.18	500.00	13.64	264.68
26	Sikkim	122.86	3928.57	3142.86	8271.43	621.43	168.29	822.86
27	Tripura	24.39	714.63	1074.24	3050.02	239.02	209.76	179.27
28	Uttarakhand	32.16	2829.64	1899.13	5130.44	739.13	1293.04	356.65
	<b>Sub Total-II</b>	<b>37.92</b>	<b>1284.25</b>	<b>1628.13</b>	<b>4187.65</b>	<b>437.89</b>	<b>345.95</b>	<b>355.01</b>
	<b>All States</b>	<b>105.55</b>	<b>1487.76</b>	<b>2607.53</b>	<b>4613.23</b>	<b>549.46</b>	<b>1179.57</b>	<b>469.50</b>



**Per Capita State Goods and Services Tax of Major States during 2021-22 (RE)**

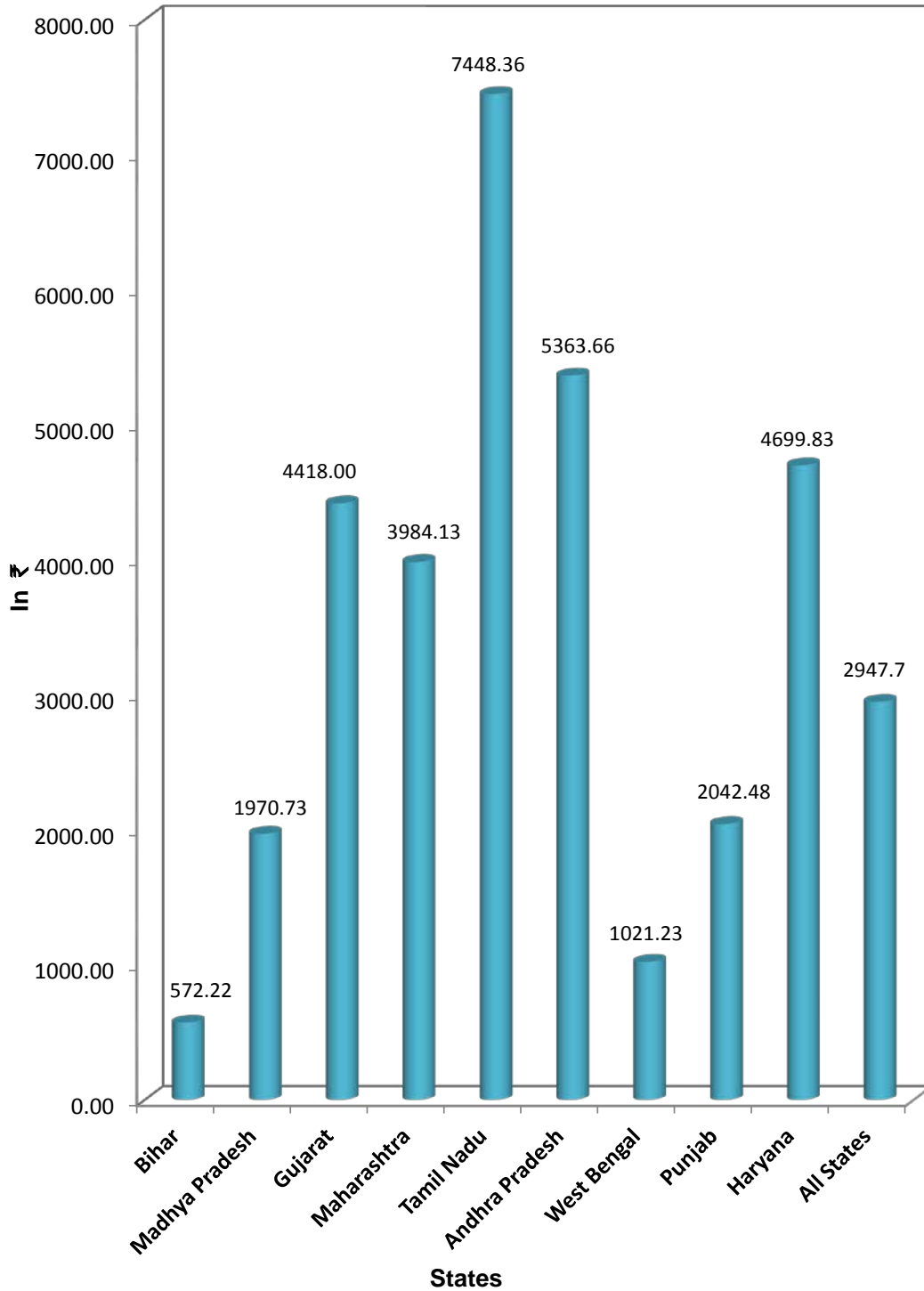


**Table 2.2.3**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2022-23 (BE)**

(in ₹)

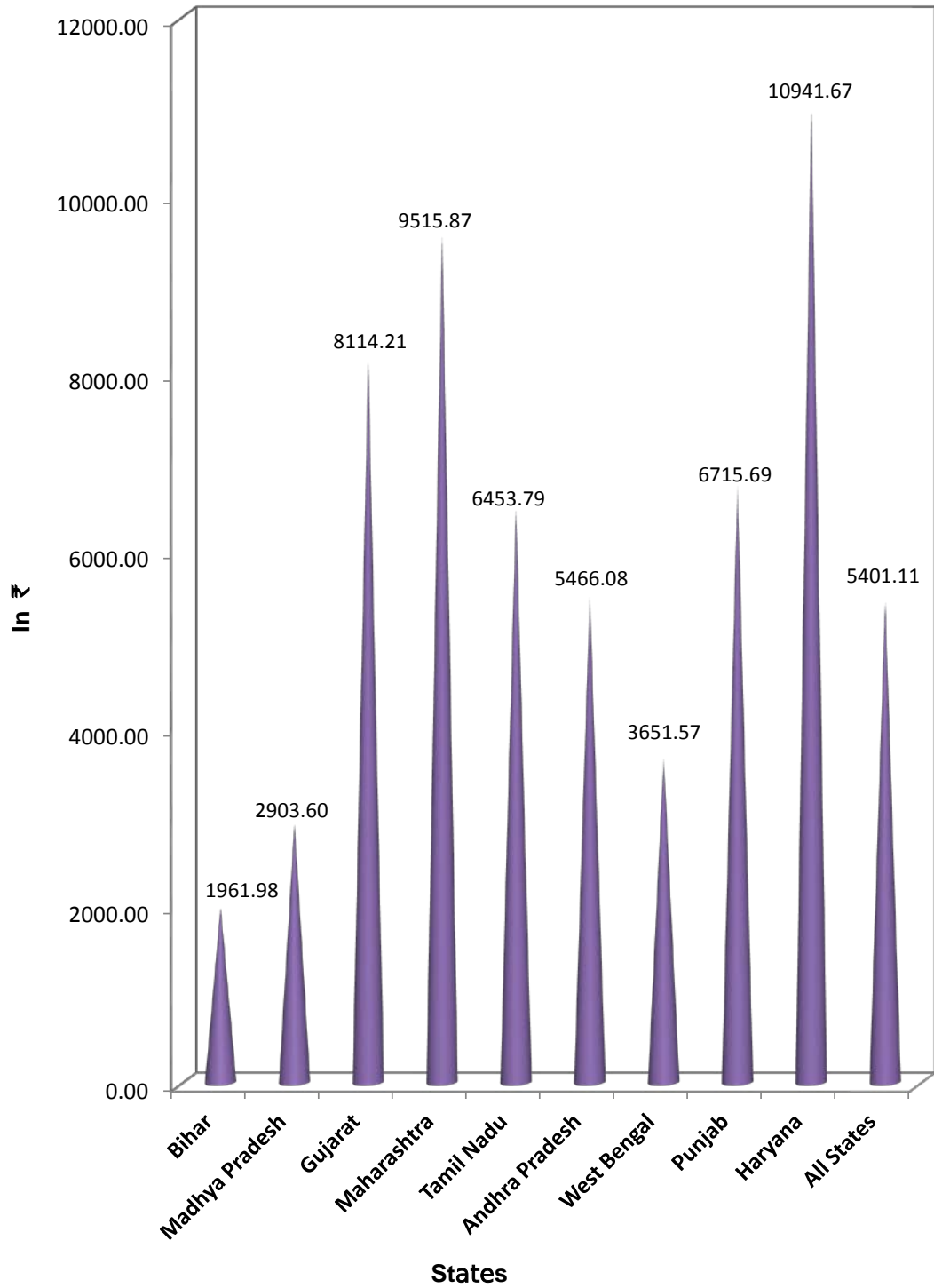
Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	9.08	3107.34	5363.66	5466.08	1129.94	1789.08	275.66
2	Bihar	39.68	0.00	572.22	1961.98	238.10	436.51	36.19
3	Chhattisgarh	316.67	1833.33	1643.11	3688.15	566.67	666.67	952.08
4	Goa	256.13	3929.56	10818.56	17390.75	2318.63	3808.38	485.31
5	Gujarat	347.40	20.96	4418.00	8114.21	662.73	1813.64	1484.26
6	Haryana	16.00	4010.00	4699.83	10941.67	1483.33	3240.00	185.00
7	Jharkhand	381.68	636.13	1641.22	2659.03	419.85	305.34	278.48
8	Karnataka	6.32	4296.30	2613.33	7884.44	1186.18	2222.22	588.65
9	Kerala	142.72	743.84	6992.90	10313.24	1159.27	1313.00	90.71
10	Madhya Pradesh	144.10	1539.49	1970.73	2903.60	429.73	952.38	522.18
11	Maharashtra	317.46	1746.03	3984.13	9515.87	833.33	2539.68	1422.68
12	Odisha	138.01	1469.68	2535.81	4407.01	475.79	454.75	926.18
13	Punjab	49.12	3152.90	2042.48	6715.69	841.50	1176.47	919.93
14	Rajasthan	78.40	1858.74	3097.89	4894.67	867.41	1003.72	379.31
15	Tamil Nadu	42.45	1378.79	7448.36	6453.79	930.89	2125.36	214.11
16	Telangana	1.77	4605.26	8684.21	9527.11	1303.42	4105.26	249.79
17	Uttar Pradesh	39.00	2094.27	1542.94	3760.73	463.87	1265.11	235.66
18	West Bengal	329.52	1668.35	1021.23	3651.57	280.28	662.29	409.67
	<b>Sub Total-I</b>	<b>135.80</b>	<b>1803.54</b>	<b>3015.51</b>	<b>5456.77</b>	<b>674.39</b>	<b>1442.07</b>	<b>518.94</b>
<b>Special Category</b>								
19	Arunachal	110.00	1582.06	2714.94	8401.13	185.63	68.75	0.00
20	Assam	74.13	677.53	1559.85	3338.20	349.73	147.24	141.30
21	Himachal	30.76	2841.28	2413.33	6839.72	682.81	532.33	1168.28
22	Manipur	21.88	56.25	1406.25	5423.13	250.00	75.00	267.50
23	Meghalaya	13.67	1060.70	2265.18	3987.91	303.39	115.70	57.70
24	Mizoram	158.33	8.33	958.50	4983.33	291.17	94.00	183.83
25	Nagaland	3.86	14.55	1272.73	4352.95	522.73	14.09	262.23
26	Sikkim	122.86	4242.86	3328.57	9811.71	657.14	204.71	723.86
27	Tripura	26.83	786.10	1189.20	3477.02	262.93	230.73	198.71
28	Uttarakhand	32.84	3036.47	1900.34	5345.31	995.69	1370.73	569.09
	<b>Sub Total-II</b>	<b>55.44</b>	<b>1311.26</b>	<b>1734.50</b>	<b>4405.35</b>	<b>482.49</b>	<b>381.69</b>	<b>331.82</b>
	<b>All States</b>	<b>131.54</b>	<b>1777.48</b>	<b>2947.70</b>	<b>5401.11</b>	<b>664.23</b>	<b>1385.94</b>	<b>509.03</b>

**Per Capita Sales Taxes of Major States during 2022-23 (BE)**





**Per Capita State Goods and Services Tax of Major States during 2022-23 (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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) in the following paragraphs:-

### **2.3.1 Total Revenue Receipts during 2020-21 (Accounts)**

Out of the total revenue receipts of ₹ 2485630.77 crore of all 28 States during 2020-21 (Accounts), 52.33 percent was collected by the States themselves, constituting 45.53 percent as States' Own Tax revenue and 6.81 percent as States' Own Non-Tax Revenue. The remaining 47.67 percent was received from the Centre in the form of share in Central Taxes (23.95 percent) and Grants from Centre (23.72 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 (72.34 percent) followed by Telangana (72.09 percent), Karnataka (66.97 percent), Tamil Nadu (66.97 percent) and Maharashtra (66.88 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (28.51 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 (9.53 percent). Bihar received the maximum share (46.71 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum in Punjab (35.06 percent) followed by Kerala (31.83 percent), Andhra Pradesh (27.21 percent), West Bengal (25.72 percent) and Bihar (24.78 percent). The percentage share of Grants from the Centre was minimum in Telangana (15.33 percent). It was 18.13 percent in Haryana. The major share of total revenues in Haryana State (72.34 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 27.66 percent of the total revenue of Haryana State came from the Share in Central Taxes and Grants from the Centre.

#### **Special Category States**

In the special category States, the percentage of both State's Own Tax Revenue and State's Own Non-Tax Revenue to its total revenue receipts was less than 29 percent in all the special category States except Uttarakhand (42.16 percent), Himachal Pradesh (30.72 percent), Assam (30.40 percent), Sikkim (29.05 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 70 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 69 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 2020-21 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

### **2.3.2 Total Revenue Receipts during 2021-22 (RE)**

Out of the total revenue receipts of ₹ 3211386.61 crore of all States during 2021-22 (RE), 53.29 percent was collected by the States themselves constituting 45.60 percent as States' Own Tax Revenue and 7.69 percent as States' Own Non-Tax Revenue. The remaining 46.71 percent was received from the Centre in the form of share in Central Taxes (23.05 percent) and Grants (23.67 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 Haryana (80.15 percent) followed by Telangana (72.68 percent), Gujarat (72.60 percent), Maharashtra (67.53 percent) and Tamil Nadu (65.57 percent). Bihar collected the minimum percentage of revenue (23.98 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 Telangana (8.96 percent). Bihar received the maximum percentage of share (44.22 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (10.37 percent) in Gujarat. The share of Grants from the Centre was maximum (31.79 percent) in Bihar. The major share of total revenues in Haryana State (80.15 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 19.85 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, Meghalaya and Sikkim where it was 38.34 percent, 33.22 percent, 28.51 percent, 21.49 and 21.16 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 61 percent to 72 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 2021-22 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

### **2.3.3 Total Revenue Receipts during 2022-23 (BE)**

Out of the total revenue receipts of ₹ 3693261.88 crore estimated by all the States during 2022-23 (BE), 55 percent was to be collected by the States themselves, constituting 46.55 percent as States' Own Tax Revenue and 8.46 percent as States' Own Non-Tax Revenue. The remaining 45 percent was estimated to be received from the Centre in the form of share in Central Taxes (22.45 percent) and Grants from the Centre (22.54 percent).

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

The State-wise comparison of total revenue receipts in the non-special category States during 2022-23 (BE) shows that the percentage of revenue receipts estimated to be collected by State's to its total revenue receipts was maximum in Haryana (80.75 percent) followed by Gujarat (75.61 percent), Karnataka (72.58 percent) and Maharashtra (70.31 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 8.39 percent in Haryana. Bihar received the maximum percentage of share (46.35 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Gujarat (8.78 percent). The percentage share of Grants from the Centre was maximum (30.12 percent) in Punjab. The major share of total revenue receipts in Haryana (80.75 percent) was estimated to be received from States' Own Tax Revenue and States' Own Non-Tax Revenue whereas the receipt share in Central Taxes and Grants from the Centre for Haryana was estimated as only 19.25 percent of total State revenue.

#### **Special Category States**

In the special category States, the percentage of States' Own Tax Revenue and States' Own Non-Tax Revenue to their total revenue receipts of a State was estimated to be less than 21 percent except Uttarakhand (40.59 percent), Himachal Pradesh (37.53 percent), Assam (29.16 percent) and Sikkim (27.63 percent). The major

sources of revenue in the special category States were Grants from the Centre and share in Central Taxes. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand about 59 percent to 71 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 72 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 2022-23 (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 2020-21 (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	57408.55	3395.13	60803.68	24460.59	31871.91	56332.50
2	Bihar	30341.67	6201.38	36543.05	59861.41	31763.88	91625.29
3	Chhattisgarh	22889.20	7136.96	30026.16	20337.54	12812.49	33150.03
4	Goa	4241.43	2900.28	7141.71	2296.53	1966.74	4263.27
5	Gujarat	70266.18	10492.66	80758.84	20218.53	27178.29	47396.82
6	Haryana	41913.80	6961.49	48875.29	6437.59	12248.12	18685.71
7	Jharkhand	16880.08	7564.00	24444.08	19712.23	11993.41	31705.64
8	Karnataka	97052.54	7893.84	104946.38	21694.11	30075.91	51770.02
9	Kerala	47660.84	7327.31	54988.15	11560.40	31068.28	42628.68
10	Madhya Pradesh	54458.92	9902.13	64361.05	46913.75	35101.98	82015.73
11	Maharashtra	164254.98	15975.46	180230.44	36504.01	52733.46	89237.47
12	Odisha	34258.16	19518.06	53776.22	27542.67	23068.34	50611.01
13	Punjab	30052.83	4152.13	34204.96	10638.21	24205.00	34843.21
14	Rajasthan	60283.44	13653.02	73936.46	35575.77	24795.64	60371.41
15	Tamil Nadu	106152.94	10421.85	116574.79	24924.52	32576.98	57501.50
16	Telangana	66650.37	6101.24	72751.61	12691.62	15471.12	28162.74
17	Uttar Pradesh	119897.30	11846.15	131743.45	106687.00	57745.88	164432.88
18	West Bengal	60287.23	5198.35	65485.58	44737.01	38171.37	82908.38
	<b>Sub Total-I</b>	<b>1084950.46</b>	<b>156641.44</b>	<b>1241591.90</b>	<b>532793.49</b>	<b>494848.80</b>	<b>1027642.29</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1437.21	836.53	2273.74	10466.47	4383.29	14849.76
20	Assam	17133.61	2899.61	20033.22	18629.32	27233.65	45862.97
21	Himachal Pradesh	8083.31	2188.46	10271.77	4753.92	18412.58	23166.50
22	Manipur	1297.24	148.07	1445.31	4269.22	7268.12	11537.34
23	Meghalaya	2072.59	523.17	2595.76	4551.63	3535.88	8087.51
24	Mizoram	647.56	561.76	1209.32	3010.55	3520.80	6531.35
25	Nagaland	1024.95	242.60	1267.55	3407.04	6752.84	10159.88
26	Sikkim	966.70	662.29	1628.99	2302.27	1676.59	3978.86
27	Tripura	2076.60	285.49	2362.09	4474.29	6456.02	10930.31
28	Uttarakhand	11937.58	4170.57	16108.15	6568.72	15527.48	22096.20
	<b>Sub Total-II</b>	<b>46677.35</b>	<b>12518.55</b>	<b>59195.90</b>	<b>62433.43</b>	<b>94767.25</b>	<b>157200.68</b>
	<b>Total (I+II)</b>	<b>1131627.81</b>	<b>169159.99</b>	<b>1300787.80</b>	<b>595226.92</b>	<b>589616.05</b>	<b>1184842.97</b>

**Table 2.3.1 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2020-21 (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	49.01	2.90	51.91	20.88	27.21	48.09
2	Bihar	23.67	4.84	28.51	46.71	24.78	71.49
3	Chhattisgarh	36.23	11.30	47.53	32.19	20.28	52.47
4	Goa	37.19	25.43	62.62	20.14	17.24	37.38
5	Gujarat	54.83	8.19	63.02	15.78	21.21	36.98
6	Haryana	62.04	10.30	72.34	9.53	18.13	27.66
7	Jharkhand	30.06	13.47	43.53	35.11	21.36	56.47
8	Karnataka	61.93	5.04	66.97	13.84	19.19	33.03
9	Kerala	48.82	7.51	56.33	11.84	31.83	43.67
10	Madhya Pradesh	37.20	6.76	43.97	32.05	23.98	56.03
11	Maharashtra	60.96	5.93	66.88	13.55	19.57	33.12
12	Odisha	32.82	18.70	51.52	26.39	22.10	48.48
13	Punjab	43.52	6.01	49.54	15.41	35.06	50.46
14	Rajasthan	44.88	10.17	55.05	26.49	18.46	44.95
15	Tamil Nadu	60.98	5.99	66.97	14.32	18.71	33.03
16	Telangana	66.05	6.05	72.09	12.58	15.33	27.91
17	Uttar Pradesh	40.48	4.00	44.48	36.02	19.50	55.52
18	West Bengal	40.63	3.50	44.13	30.15	25.72	55.87
	<b>Sub Total-I</b>	<b>47.81</b>	<b>6.90</b>	<b>54.71</b>	<b>23.48</b>	<b>21.81</b>	<b>45.29</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.39	4.89	13.28	61.12	25.60	86.72
20	Assam	26.00	4.40	30.40	28.27	41.33	69.60
21	Himachal Pradesh	24.17	6.54	30.72	14.22	55.06	69.28
22	Manipur	9.99	1.14	11.13	32.88	55.98	88.87
23	Meghalaya	19.40	4.90	24.30	42.61	33.10	75.70
24	Mizoram	8.37	7.26	15.62	38.89	45.48	84.38
25	Nagaland	8.97	2.12	11.09	29.81	59.09	88.91
26	Sikkim	17.24	11.81	29.05	41.05	29.90	70.95
27	Tripura	15.62	2.15	17.77	33.66	48.57	82.23
28	Uttarakhand	31.25	10.92	42.16	17.19	40.64	57.84
	<b>Sub Total-II</b>	<b>21.57</b>	<b>5.79</b>	<b>27.36</b>	<b>28.85</b>	<b>43.79</b>	<b>72.64</b>
	<b>All States</b>	<b>45.53</b>	<b>6.81</b>	<b>52.33</b>	<b>23.95</b>	<b>23.72</b>	<b>47.67</b>

**Table 2.3.2 (a)**  
**Revenue Receipts from various sources of States**  
**during 2021-22 (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	73631.85	5451.20	79083.05	31557.23	43632.42	75189.65
2	Bihar	35050.00	5505.47	40555.47	74789.06	53766.31	128555.37
3	Chhattisgarh	27500.00	14500.00	42000.00	25331.44	16650.00	41981.44
4	Goa	5720.76	5007.61	10728.37	3292.42	3397.31	6689.73
5	Gujarat	105299.74	13059.24	118358.98	27749.44	16911.77	44661.21
6	Haryana	64991.60	9226.59	74218.19	8682.92	9694.66	18377.58
7	Jharkhand	20710.91	11758.88	32469.79	24680.25	16714.49	41394.74
8	Karnataka	111498.33	9000.00	120498.33	27145.06	41935.87	69080.93
9	Kerala	58867.89	10038.04	68905.93	17332.12	31650.10	48982.22
10	Madhya Pradesh	64297.08	12126.08	76423.16	58378.02	36896.07	95274.09
11	Maharashtra	227237.11	17306.97	244544.08	48261.14	69327.28	117588.42
12	Odisha	41467.00	44585.01	86052.01	33696.67	21646.98	55343.65
13	Punjab	38061.65	5666.37	43728.02	14329.78	23400.32	37730.10
14	Rajasthan	82803.06	18547.39	101350.45	44791.26	43289.78	88081.04
15	Tamil Nadu	121857.55	11830.93	133688.48	33580.22	36609.47	70189.69
16	Telangana	92910.00	20557.35	113467.35	13990.13	28669.46	42659.59
17	Uttar Pradesh	160349.78	15524.02	175873.80	114894.19	87963.41	202857.60
18	West Bengal	73904.58	2884.83	76789.41	55940.29	43301.36	99241.65
	<b>Sub Total-I</b>	<b>1406158.89</b>	<b>232575.98</b>	<b>1638734.87</b>	<b>658421.64</b>	<b>625457.06</b>	<b>1283878.70</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2257.75	850.00	3107.75	12704.75	8494.51	21199.26
20	Assam	21985.18	5397.60	27382.78	25176.39	43483.19	68659.58
21	Himachal Pradesh	9769.53	2624.58	12394.11	6163.26	18754.97	24918.23
22	Manipur	1903.39	145.09	2048.48	5326.09	13822.25	19148.34
23	Meghalaya	2579.23	694.03	3273.26	5104.88	6853.65	11958.53
24	Mizoram	786.59	862.84	1649.43	3721.95	4927.36	8649.31
25	Nagaland	1335.03	264.78	1599.81	4329.41	6870.35	11199.76
26	Sikkim	1195.48	544.22	1739.70	3022.32	3461.24	6483.56
27	Tripura	2251.45	350.79	2602.24	6250.46	10807.22	17057.68
28	Uttarakhand	14122.23	2631.20	16753.43	9896.81	17050.99	26947.80
	<b>Sub Total-II</b>	<b>58185.86</b>	<b>14365.13</b>	<b>72550.99</b>	<b>81696.32</b>	<b>134525.73</b>	<b>216222.05</b>
	<b>Total (I+II)</b>	<b>1464344.75</b>	<b>246941.11</b>	<b>1711285.86</b>	<b>740117.96</b>	<b>759982.79</b>	<b>1500100.75</b>



**Table 2.3.2 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2021-22 (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	47.73	3.53	51.26	20.46	28.28	48.74
2	Bihar	20.73	3.26	23.98	44.22	31.79	76.02
3	Chhattisgarh	32.75	17.27	50.01	30.16	19.83	49.99
4	Goa	32.84	28.75	61.59	18.90	19.50	38.41
5	Gujarat	64.59	8.01	72.60	17.02	10.37	27.40
6	Haryana	70.19	9.96	80.15	9.38	10.47	19.85
7	Jharkhand	28.04	15.92	43.96	33.41	22.63	56.04
8	Karnataka	58.81	4.75	63.56	14.32	22.12	36.44
9	Kerala	49.94	8.51	58.45	14.70	26.85	41.55
10	Madhya Pradesh	37.45	7.06	44.51	34.00	21.49	55.49
11	Maharashtra	62.75	4.78	67.53	13.33	19.14	32.47
12	Odisha	29.33	31.53	60.86	23.83	15.31	39.14
13	Punjab	46.73	6.96	53.68	17.59	28.73	46.32
14	Rajasthan	43.71	9.79	53.50	23.65	22.85	46.50
15	Tamil Nadu	59.77	5.80	65.57	16.47	17.96	34.43
16	Telangana	59.51	13.17	72.68	8.96	18.36	27.32
17	Uttar Pradesh	42.34	4.10	46.44	30.34	23.23	53.56
18	West Bengal	41.98	1.64	43.62	31.78	24.60	56.38
.	<b>Sub Total-I</b>	<b>48.11</b>	<b>7.96</b>	<b>56.07</b>	<b>22.53</b>	<b>21.40</b>	<b>43.93</b>
<b>Special Category</b>							
19	Arunachal Pradesh	9.29	3.50	12.79	52.27	34.95	87.21
20	Assam	22.89	5.62	28.51	26.21	45.28	71.49
21	Himachal Pradesh	26.18	7.03	33.22	16.52	50.26	66.78
22	Manipur	8.98	0.68	9.66	25.13	65.21	90.34
23	Meghalaya	16.93	4.56	21.49	33.51	45.00	78.51
24	Mizoram	7.64	8.38	16.02	36.14	47.84	83.98
25	Nagaland	10.43	2.07	12.50	33.82	53.68	87.50
26	Sikkim	14.54	6.62	21.16	36.75	42.09	78.84
27	Tripura	11.45	1.78	13.24	31.79	54.97	86.76
28	Uttarakhand	32.32	6.02	38.34	22.65	39.02	61.66
	<b>Sub Total-II</b>	<b>20.15</b>	<b>4.97</b>	<b>25.12</b>	<b>28.29</b>	<b>46.59</b>	<b>74.88</b>
	<b>All States</b>	<b>45.60</b>	<b>7.69</b>	<b>53.29</b>	<b>23.05</b>	<b>23.67</b>	<b>46.71</b>

**Table 2.3.3 (a)**  
**Revenue Receipts from various sources of States**  
**during 2022-23 (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	91017.85	11092.50	102110.35	33081.76	56033.00	89114.76
2	Bihar	41387.00	6135.62	47522.62	91180.60	58001.29	149181.89
3	Chhattisgarh	29000.00	15500.00	44500.00	27823.25	16750.00	44573.25
4	Goa	6241.17	5126.06	11367.23	3174.48	2808.40	5982.88
5	Gujarat	119883.06	17761.67	137644.73	28418.06	15982.67	44400.73
6	Haryana	73727.50	12205.36	85932.86	8925.98	11565.86	20491.84
7	Jharkhand	24844.42	13762.84	38607.26	27012.15	17405.74	44417.89
8	Karnataka	126882.76	10940.57	137823.33	29783.21	22281.01	52064.22
9	Kerala	74097.80	11769.55	85867.35	17720.50	30509.95	48230.45
10	Madhya Pradesh	72859.69	13618.20	86477.89	64106.99	44594.81	108701.80
11	Maharashtra	256525.71	27128.12	283653.83	51587.75	68185.63	119773.38
12	Odisha	46000.00	48200.00	94200.00	36977.88	32788.64	69766.52
13	Punjab	45588.17	6302.21	51890.38	14756.86	28731.04	43487.90
14	Rajasthan	98293.67	22154.66	120448.33	49211.29	45317.61	94528.90
15	Tamil Nadu	142799.92	15537.24	158337.16	33311.14	39758.97	73070.11
16	Telangana	108211.93	25421.63	133633.56	18394.11	41001.73	59395.84
17	Uttar Pradesh	220655.00	23406.48	244061.48	146498.76	108652.47	255151.23
18	West Bengal	79346.60	6672.37	86018.97	61436.54	50591.50	112028.04
	<b>Sub Total-I</b>	<b>1657362.25</b>	<b>292735.08</b>	<b>1950097.33</b>	<b>743401.31</b>	<b>690960.32</b>	<b>1434361.63</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2090.00	935.00	3025.00	14348.54	6465.00	20813.54
20	Assam	22385.24	6676.66	29061.90	25544.80	45055.82	70600.62
21	Himachal Pradesh	10881.39	2769.40	13650.79	6778.19	15946.33	22724.52
22	Manipur	2400.00	400.00	2800.00	5847.20	15800.66	21647.86
23	Meghalaya	2575.40	730.72	3306.12	6263.70	6465.53	12729.23
24	Mizoram	801.30	836.43	1637.73	4083.24	5705.24	9788.48
25	Nagaland	1417.49	290.67	1708.16	4646.75	9720.20	14366.95
26	Sikkim	1336.42	990.09	2326.51	3168.59	2925.50	6094.09
27	Tripura	2530.32	386.06	2916.38	6099.25	12031.52	18130.77
28	Uttarakhand	15370.56	5520.79	20891.35	9130.16	21452.76	30582.92
	<b>Sub Total-II</b>	<b>61788.12</b>	<b>19535.82</b>	<b>81323.94</b>	<b>85910.42</b>	<b>141568.56</b>	<b>227478.98</b>
	<b>Total (I+II)</b>	<b>1719150.37</b>	<b>312270.90</b>	<b>2031421.27</b>	<b>829311.73</b>	<b>832528.88</b>	<b>1661840.61</b>

**Table 2.3.3 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2022-23 (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	47.60	5.80	53.40	17.30	29.30	46.60
2	Bihar	21.04	3.12	24.16	46.35	29.49	75.84
3	Chhattisgarh	32.56	17.40	49.96	31.24	18.80	50.04
4	Goa	35.97	29.54	65.52	18.30	16.19	34.48
5	Gujarat	65.85	9.76	75.61	15.61	8.78	24.39
6	Haryana	69.28	11.47	80.75	8.39	10.87	19.25
7	Jharkhand	29.92	16.58	46.50	32.53	20.96	53.50
8	Karnataka	66.82	5.76	72.58	15.68	11.73	27.42
9	Kerala	55.26	8.78	64.03	13.21	22.75	35.97
10	Madhya Pradesh	37.33	6.98	44.31	32.85	22.85	55.69
11	Maharashtra	63.59	6.72	70.31	12.79	16.90	29.69
12	Odisha	28.05	29.40	57.45	22.55	20.00	42.55
13	Punjab	47.80	6.61	54.40	15.47	30.12	45.60
14	Rajasthan	45.72	10.31	56.03	22.89	21.08	43.97
15	Tamil Nadu	61.71	6.71	68.42	14.40	17.18	31.58
16	Telangana	56.06	13.17	69.23	9.53	21.24	30.77
17	Uttar Pradesh	44.20	4.69	48.89	29.35	21.76	51.11
18	West Bengal	40.06	3.37	43.43	31.02	25.55	56.57
	<b>Sub Total-I</b>	<b>48.97</b>	<b>8.65</b>	<b>57.62</b>	<b>21.97</b>	<b>20.42</b>	<b>42.38</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.77	3.92	12.69	60.19	27.12	87.31
20	Assam	22.46	6.70	29.16	25.63	45.21	70.84
21	Himachal Pradesh	29.91	7.61	37.53	18.63	43.84	62.47
22	Manipur	9.82	1.64	11.45	23.92	64.63	88.55
23	Meghalaya	16.06	4.56	20.62	39.06	40.32	79.38
24	Mizoram	7.01	7.32	14.33	35.74	49.93	85.67
25	Nagaland	8.82	1.81	10.63	28.91	60.47	89.37
26	Sikkim	15.87	11.76	27.63	37.63	34.74	72.37
27	Tripura	12.02	1.83	13.86	28.98	57.16	86.14
28	Uttarakhand	29.86	10.73	40.59	17.74	41.68	59.41
	<b>Sub Total-II</b>	<b>20.01</b>	<b>6.33</b>	<b>26.34</b>	<b>27.82</b>	<b>45.84</b>	<b>73.66</b>
	<b>All States</b>	<b>46.55</b>	<b>8.46</b>	<b>55.00</b>	<b>22.45</b>	<b>22.54</b>	<b>45.00</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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) have been reviewed in the following paragraphs:-

### **2.4.1 Per Capita Revenue Receipts during 2020-21 (Accounts)**

The per capita total revenue for all States taken together during 2020-21 (Accounts) was ₹ 18872.00. The per capita revenue receipts from State's sources and Central sources were ₹ 9876.15 and ₹ 8995.85 respectively.

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

In the non-special category States, the per capita revenue receipts from States sources during 2020-21 (Accounts) were maximum in Goa (₹ 44635.69) followed by Telangana (₹ 19348.83), Haryana (₹ 16680.99) and Karnataka (₹ 15757.71). Bihar (₹ 2987.98) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 26508.94) followed by Telangana (₹ 17726.16), Karnataka (₹ 14572.45), Haryana (₹ 14305.05) and Tamil Nadu (₹ 13912.57). Bihar with ₹ 2480.92 ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 18126.75) followed by Odisha (₹ 4435.92), Chhattisgarh (₹ 2435.82) and Kerala (₹ 2375.94). Bihar with ₹ 507.06 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 (₹ 14353.31) followed by Chhattisgarh (₹ 6941.14), Odisha (₹ 6259.70) and Madhya Pradesh (₹ 5584.97). The per capita share in Central Taxes was minimum in Haryana (₹ 2197.13). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 2513.97 in Uttar Pradesh to ₹ 12292.13 in Goa. The per capita share of Haryana was ₹ 4180.25.

#### **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 ₹13141.25, ₹ 31306.08 and ₹ 19554.16 respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 98998.40) and minimum in Meghalaya (₹ 24507.61).

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

The per capita total revenue receipts for all States taken together during 2021-22 (RE) were ₹ 24151.21. The per capita revenue from State's sources and Central sources were ₹ 12869.71 and ₹ 11281.50 respectively.

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

The analysis shows that the per capita revenue receipts from States' sources during 2021-22 (RE) was maximum in Goa (₹ 67052.31) followed by Telangana (₹ 30017.82), Haryana (₹ 24989.29), Maharashtra (₹19563.53), Odisha (₹ 19512.93) and Kerala (₹ 19355.60) in the non-special category States. Bihar with ₹ 3265.34 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 35754.75) followed by Telangana (₹ 24579.37), Haryana (₹ 21882.69), Maharashtra (₹ 18178.97) and Tamil Nadu (₹ 15929.09). Bihar with ₹ 2822.06 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 31297.56). West Bengal (₹ 293.17) 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 2020-21 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 20577.63) followed by Chhattisgarh (₹ 8529.10), Odisha (₹ 7640.97), Madhya Pradesh (₹ 6859.93) and Jharkhand (₹ 6360.89). The per capita share in Central Taxes in Haryana was ₹ 2923.54. The per capita share received from Central Grants of all non-special category States ranged from ₹ 2405.66 in Gujarat to ₹ 21233.19 in Goa whereas Haryana's per capita share was ₹ 3264.20.

##### **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 ₹ 19505.56, ₹ 33673.28 and ₹ 23432.87 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 141328.40) and minimum in Tripura (₹ 23432.87).

The per capita total revenue receipts of States during 2021-22 (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 2022-23 (BE)**

The per capita total revenue receipts for both categories of States taken together during 2022-23 (BE) were estimated as ₹ 27534.94. The per capita revenue from State's sources and Central sources were ₹ 15145.17 and ₹ 12389.78 respectively

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

In the non-special category States, the per capita revenue receipts from State's sources during 2022-23 (BE) were estimated as maximum in Goa (₹ 71045.19) followed by Telangana (₹ 35166.73), Haryana (₹ 28644.29), Kerala (₹ 24052.48) and Maharashtra (₹ 22512.21). Bihar with ₹ 3771.64 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 39007.31) followed by Telangana (₹ 28476.82), Haryana (₹ 24575.83), Kerala (₹ 20755.69) and Maharashtra (₹ 20359.18). Bihar with ₹ 3284.68 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 32037.83) followed by Odisha (₹ 10904.98), Telangana (₹ 6689.90), Chhattisgarh (₹ 5166.67) and Haryana (₹ 4068.45). Bihar with ₹ 486.95 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 19840.50) followed by Chhattisgarh (₹ 9274.42), Odisha (₹ 8366.04), Madhya Pradesh (₹ 7445.64) and Bihar (₹ 7236.56). The per capita share in Central Taxes for Haryana was estimated as ₹ 2975.33. The per capita Grants from the Centre ranged from ₹ 2247.91 in Gujarat to ₹ 17552.50 in Goa. In Haryana, it was estimated as ₹ 3855.29.

#### **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 ₹ 19831.63, ₹ 30299.36 and ₹ 26364.59. In small States, it was maximum in Arunachal Pradesh (₹ 130084.63) and minimum in Tripura (₹ 26364.59).

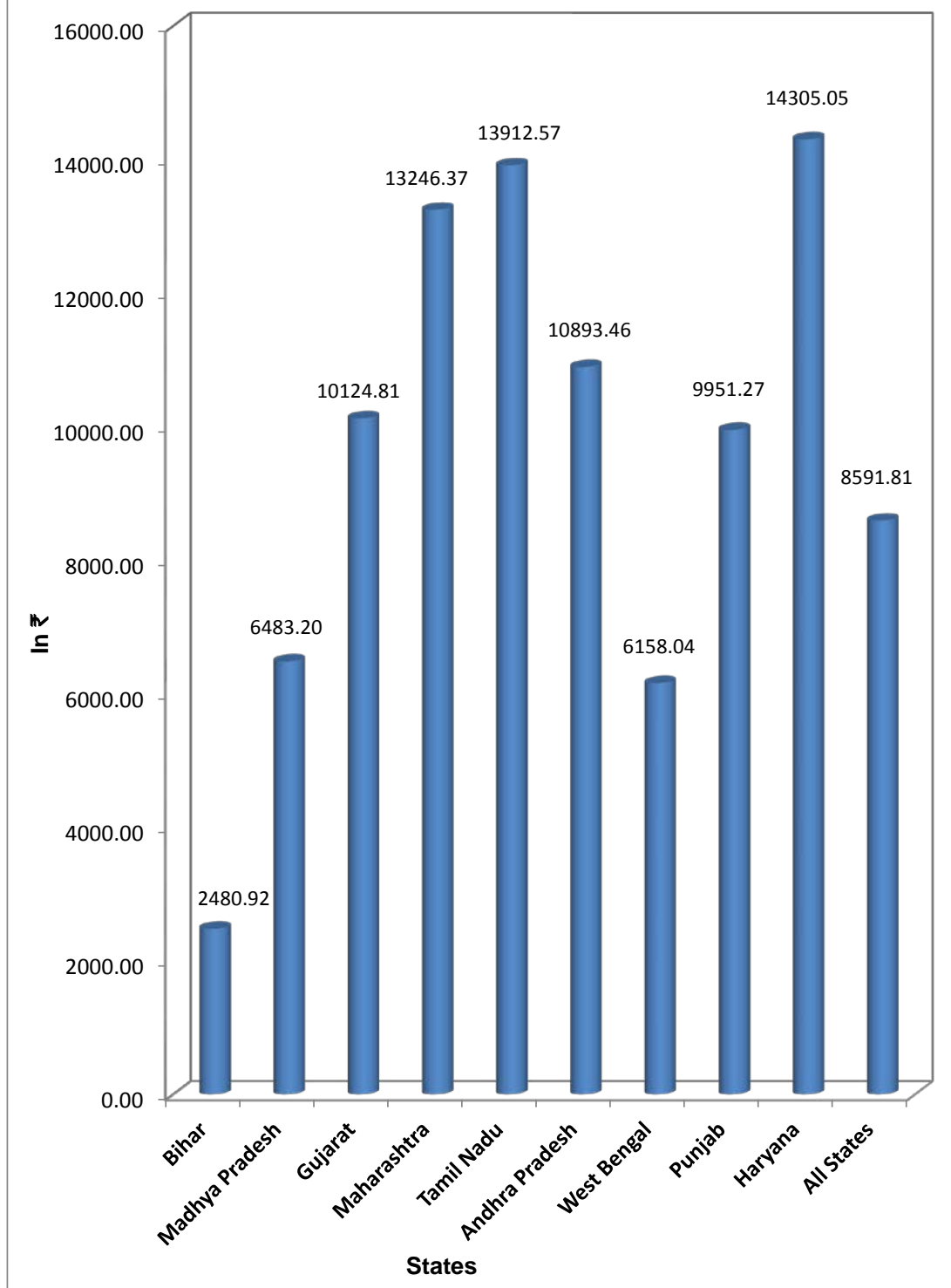
The per capita total revenue receipts of States during 2022-23 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

**Table 2.4.1**  
**Per Capita Total Revenue Receipts of States during 2020-21 (Accounts)**

(in ₹)

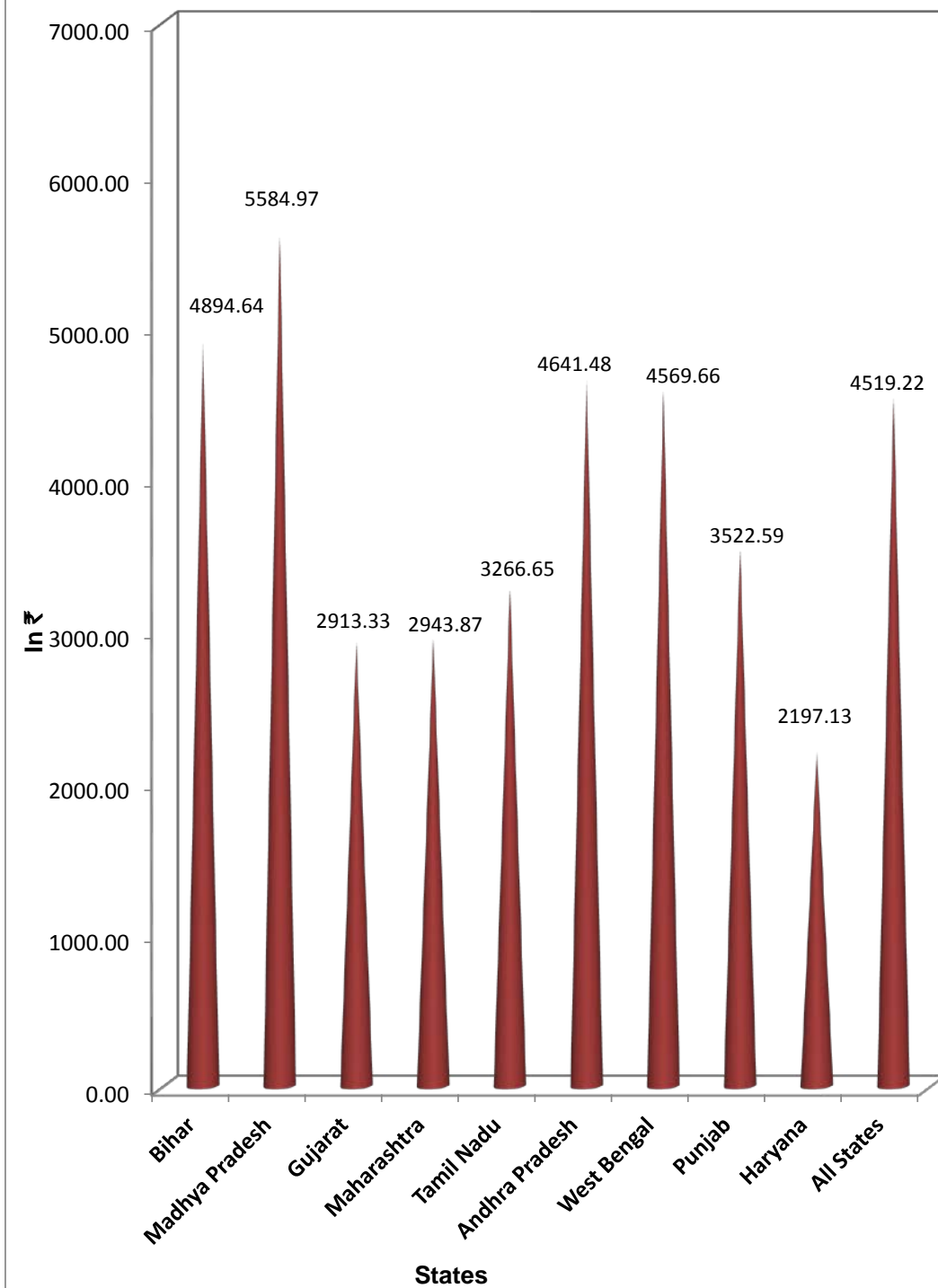
Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	10893.46	644.24	11537.70	4641.48	6047.80	10689.28	22226.98
2	Bihar	2480.92	507.06	2987.98	4894.64	2597.21	7491.85	10479.83
3	Chhattisgarh	7812.01	2435.82	10247.84	6941.14	4372.86	11314.00	21561.84
4	Goa	26508.94	18126.75	44635.69	14353.31	12292.13	26645.44	71281.13
5	Gujarat	10124.81	1511.91	11636.72	2913.33	3916.18	6829.51	18466.23
6	Haryana	14305.05	2375.94	16680.99	2197.13	4180.25	6377.38	23058.36
7	Jharkhand	4418.87	1980.10	6398.97	5160.27	3139.64	8299.91	14698.88
8	Karnataka	14572.45	1185.26	15757.71	3257.37	4515.90	7773.28	23530.99
9	Kerala	13463.51	2069.86	15533.38	3265.65	8776.35	12042.00	27575.38
10	Madhya Pradesh	6483.20	1178.83	7662.03	5584.97	4178.81	9763.78	17425.81
11	Maharashtra	13246.37	1288.34	14534.71	2943.87	4252.70	7196.57	21731.28
12	Odisha	7785.95	4435.92	12221.87	6259.70	5242.80	11502.50	23724.37
13	Punjab	9951.27	1374.88	11326.15	3522.59	8014.90	11537.49	22863.63
14	Rajasthan	7640.49	1730.42	9370.91	4508.97	3142.67	7651.64	17022.54
15	Tamil Nadu	13912.57	1365.90	15278.48	3266.65	4269.59	7536.24	22814.72
16	Telangana	17726.16	1622.67	19348.83	3375.43	4114.66	7490.09	26838.92
17	Uttar Pradesh	5219.73	515.72	5735.46	4644.62	2513.97	7158.59	12894.05
18	West Bengal	6158.04	530.99	6689.03	4569.66	3899.02	8468.68	15157.71
	<b>Sub Total-I</b>	<b>8697.69</b>	<b>1255.74</b>	<b>9953.44</b>	<b>4271.23</b>	<b>3967.04</b>	<b>8238.27</b>	<b>18191.71</b>
<b>Special Category</b>								
19	Arunachal Pradesh	9581.40	5576.87	15158.27	69776.47	29221.93	98998.40	114156.67
20	Assam	4909.34	830.83	5740.18	5337.91	7803.34	13141.25	18881.43
21	Himachal Pradesh	10923.39	2957.38	13880.77	6424.22	24881.86	31306.08	45186.85
22	Manipur	4184.65	477.65	4662.29	13771.68	23445.55	37217.23	41879.52
23	Meghalaya	6280.58	1585.36	7865.94	13792.82	10714.79	24507.61	32373.55
24	Mizoram	5396.33	4681.33	10077.67	25087.92	29340.00	54427.92	64505.58
25	Nagaland	4658.86	1102.73	5761.59	15486.55	30694.73	46181.27	51942.86
26	Sikkim	13810.00	9461.29	23271.29	32889.57	23951.29	56840.86	80112.14
27	Tripura	5064.88	696.32	5761.20	10912.90	15746.39	26659.29	32420.49
28	Uttarakhand	10564.23	3690.77	14255.00	5813.03	13741.13	19554.16	33809.16
	<b>Sub Total-II</b>	<b>6696.89</b>	<b>1796.06</b>	<b>8492.96</b>	<b>8957.45</b>	<b>13596.45</b>	<b>22553.90</b>	<b>31046.86</b>
	<b>All States</b>	<b>8591.81</b>	<b>1284.34</b>	<b>9876.15</b>	<b>4519.22</b>	<b>4476.62</b>	<b>8995.85</b>	<b>18872.00</b>

**Per Capita State's Own Tax Revenue of Major States during 2020-21 (Accounts)**

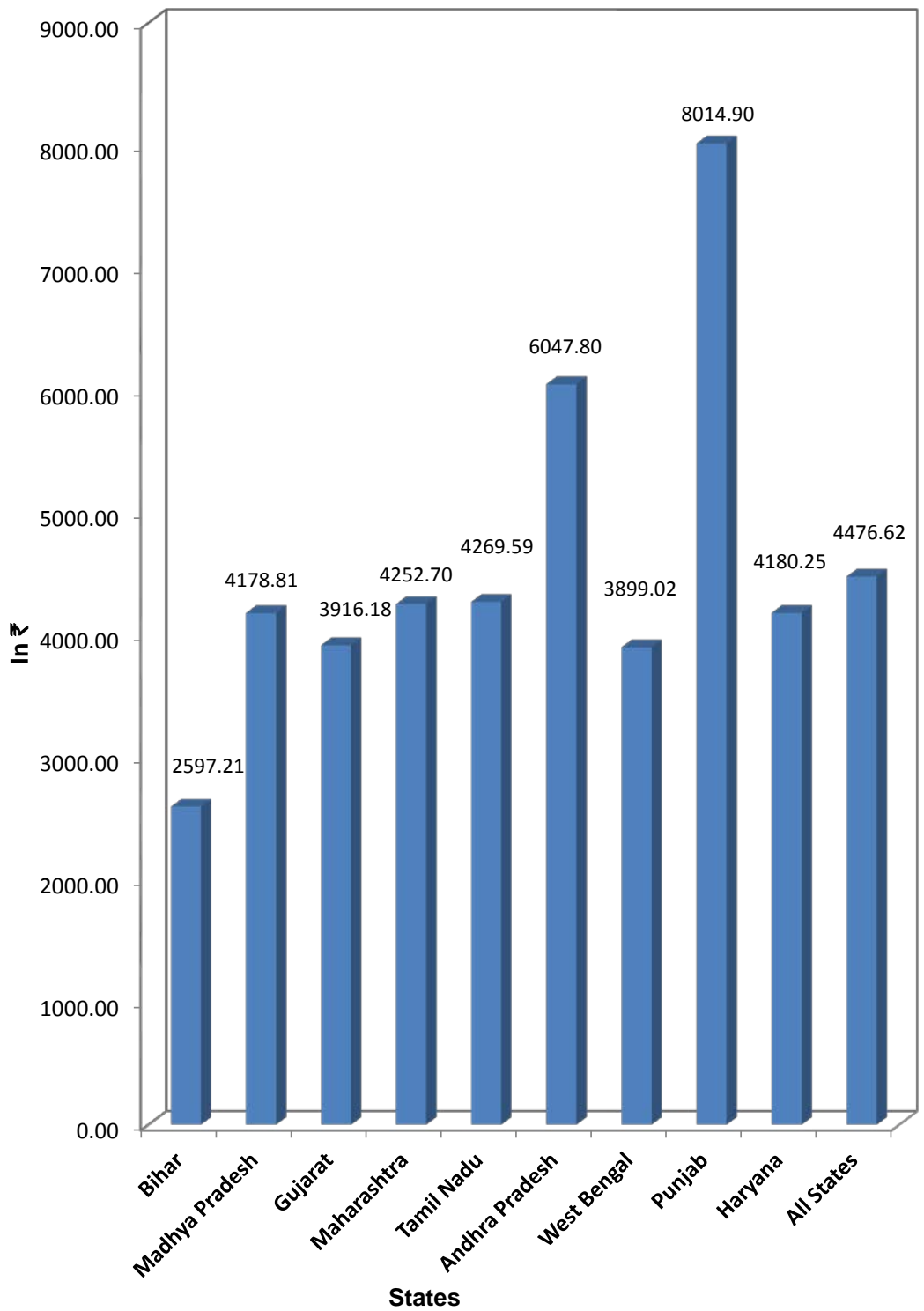




**Per Capita Share in Central Taxes of Major States during 2020-21 (Accounts)**



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

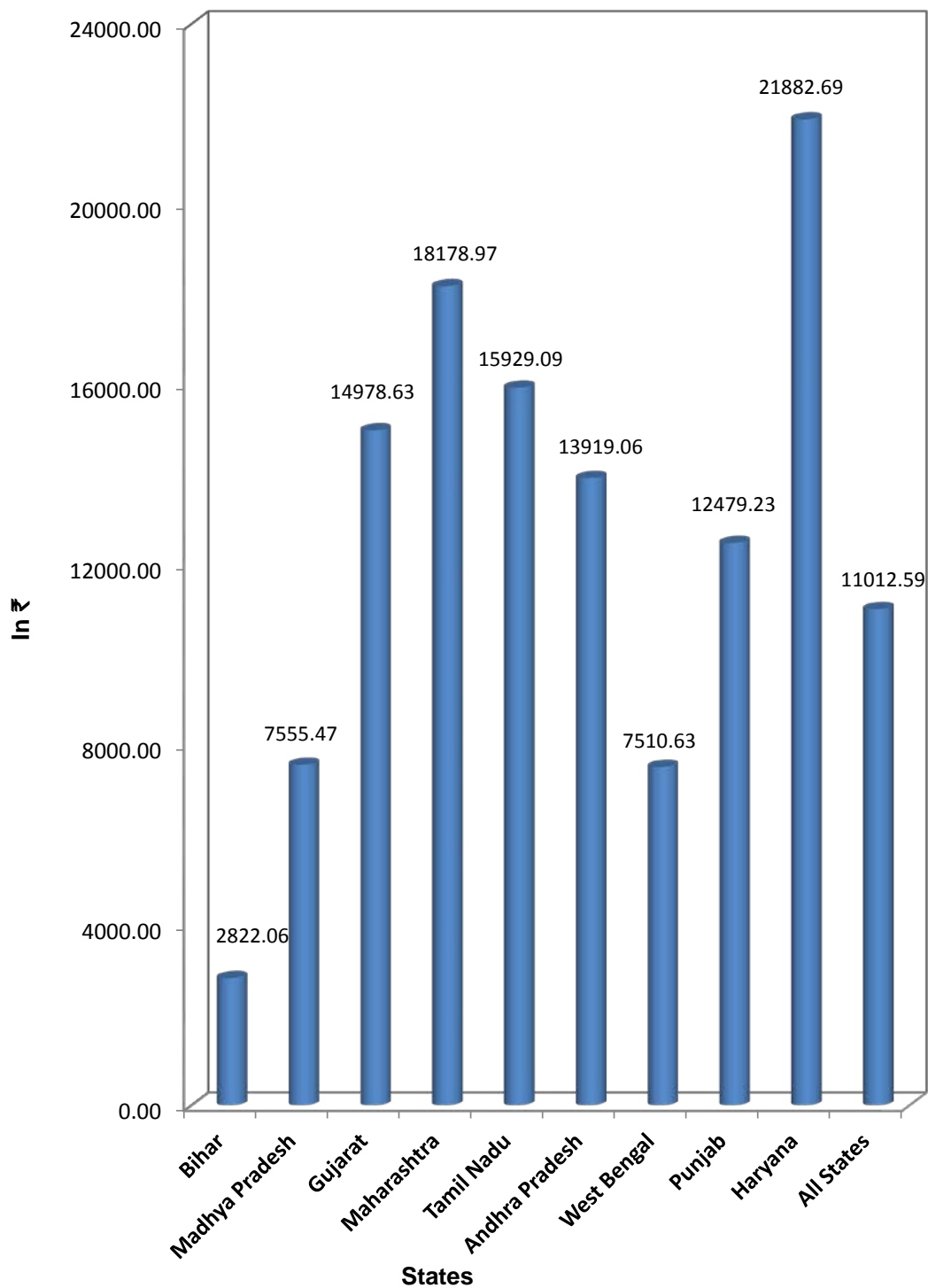


**Table 2.4.2**  
**Per Capita Total Revenue Receipts of States during 2021-22 (RE)**

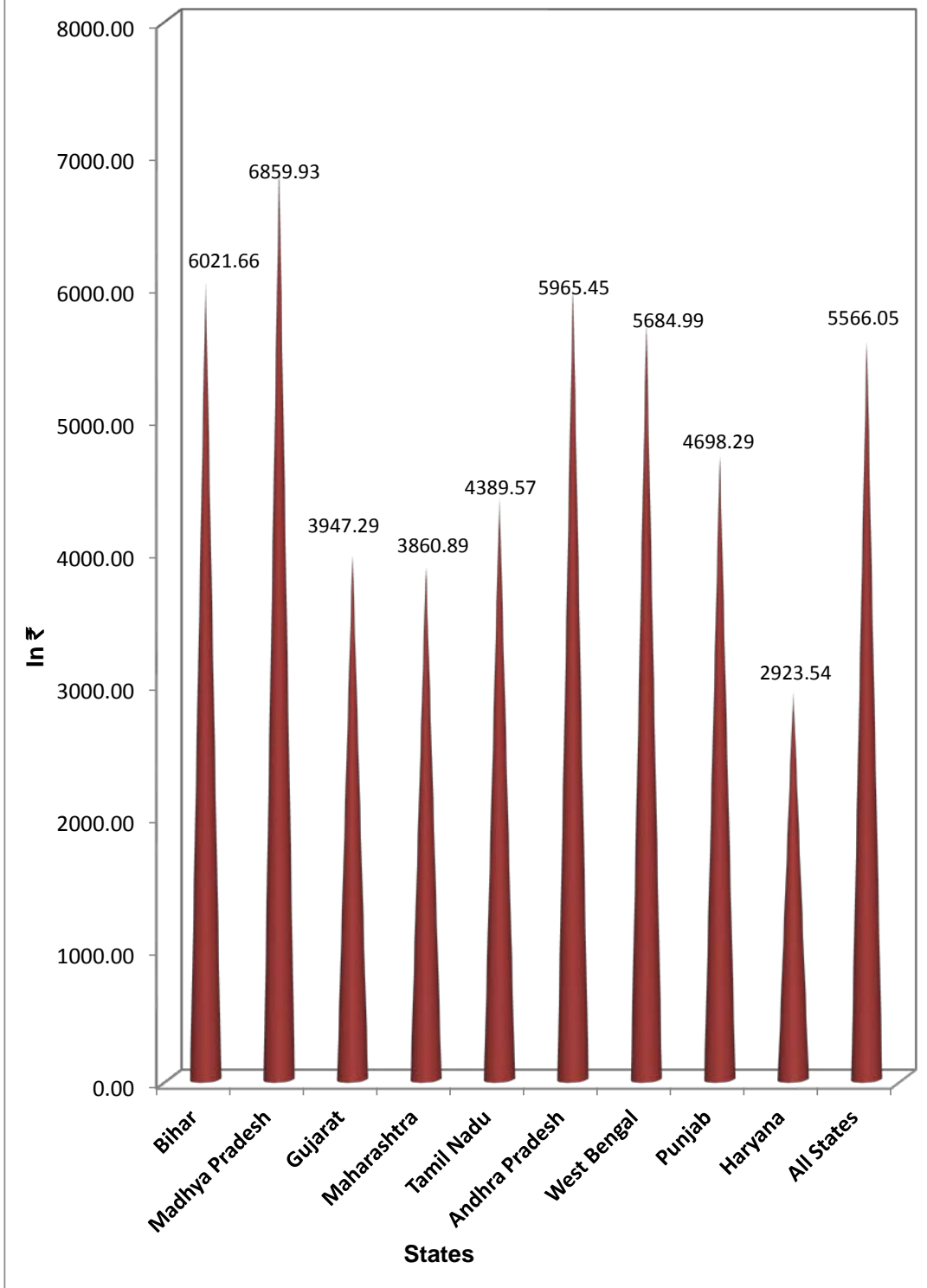
(in ₹)

Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	13919.06	1030.47	14949.54	5965.45	8248.09	14213.54	29163.08
2	Bihar	2822.06	443.27	3265.34	6021.66	4329.01	10350.67	13616.01
3	Chhattisgarh	9259.26	4882.15	14141.41	8529.10	5606.06	14135.16	28276.58
4	Goa	35754.75	31297.56	67052.31	20577.63	21233.19	41810.81	108863.13
5	Gujarat	14978.63	1857.64	16836.27	3947.29	2405.66	6352.95	23189.22
6	Haryana	21882.69	3106.60	24989.29	2923.54	3264.20	6187.74	31177.03
7	Jharkhand	5337.86	3030.64	8368.50	6360.89	4307.86	10668.75	19037.25
8	Karnataka	16616.74	1341.28	17958.02	4045.46	6249.76	10295.22	28253.24
9	Kerala	16535.92	2819.67	19355.60	4868.57	8890.48	13759.05	33114.65
10	Madhya Pradesh	7555.47	1424.92	8980.39	6859.93	4335.61	11195.55	20175.94
11	Maharashtra	18178.97	1384.56	19563.53	3860.89	5546.18	9407.07	28970.60
12	Odisha	9402.95	10109.98	19512.93	7640.97	4908.61	12549.58	32062.51
13	Punjab	12479.23	1857.83	14337.06	4698.29	7672.24	12370.52	26707.58
14	Rajasthan	10376.32	2324.23	12700.56	5612.94	5424.78	11037.72	23738.28
15	Tamil Nadu	15929.09	1546.53	17475.62	4389.57	4785.55	9175.12	26650.74
16	Telangana	24579.37	5438.45	30017.82	3701.09	7584.51	11285.61	41303.42
17	Uttar Pradesh	6902.70	668.27	7570.98	4945.94	3786.63	8732.57	16303.55
18	West Bengal	7510.63	293.17	7803.80	5684.99	4400.54	10085.53	17889.34
	<b>Sub Total-I</b>	<b>11165.31</b>	<b>1846.72</b>	<b>13012.03</b>	<b>5228.06</b>	<b>4966.31</b>	<b>10194.37</b>	<b>23206.40</b>
<b>Special Category</b>								
19	Arunachal Pradesh	15051.67	5666.67	20718.33	84698.33	56630.07	141328.40	162046.73
20	Assam	6245.79	1533.41	7779.20	7152.38	12353.18	19505.56	27284.76
21	Himachal Pradesh	13202.07	3546.73	16748.80	8328.73	25344.55	33673.28	50422.08
22	Manipur	5948.09	453.41	6401.50	16644.03	43194.53	59838.56	66240.06
23	Meghalaya	7815.85	2103.12	9918.97	15469.33	20768.64	36237.97	46156.94
24	Mizoram	6554.92	7190.33	13745.25	31016.25	41061.33	72077.58	85822.83
25	Nagaland	6068.32	1203.55	7271.86	19679.14	31228.86	50908.00	58179.86
26	Sikkim	17078.29	7774.57	24852.86	43176.00	49446.29	92622.29	117475.14
27	Tripura	5491.34	855.59	6346.93	15245.02	26359.07	41604.10	47951.02
28	Uttarakhand	12280.20	2288.00	14568.20	8605.92	14826.95	23432.87	38001.07
	<b>Sub Total-II</b>	<b>8276.79</b>	<b>2043.40</b>	<b>10320.20</b>	<b>11621.10</b>	<b>19135.95</b>	<b>30757.05</b>	<b>41077.25</b>
	<b>All States</b>	<b>11012.59</b>	<b>1857.12</b>	<b>12869.71</b>	<b>5566.05</b>	<b>5715.45</b>	<b>11281.50</b>	<b>24151.21</b>

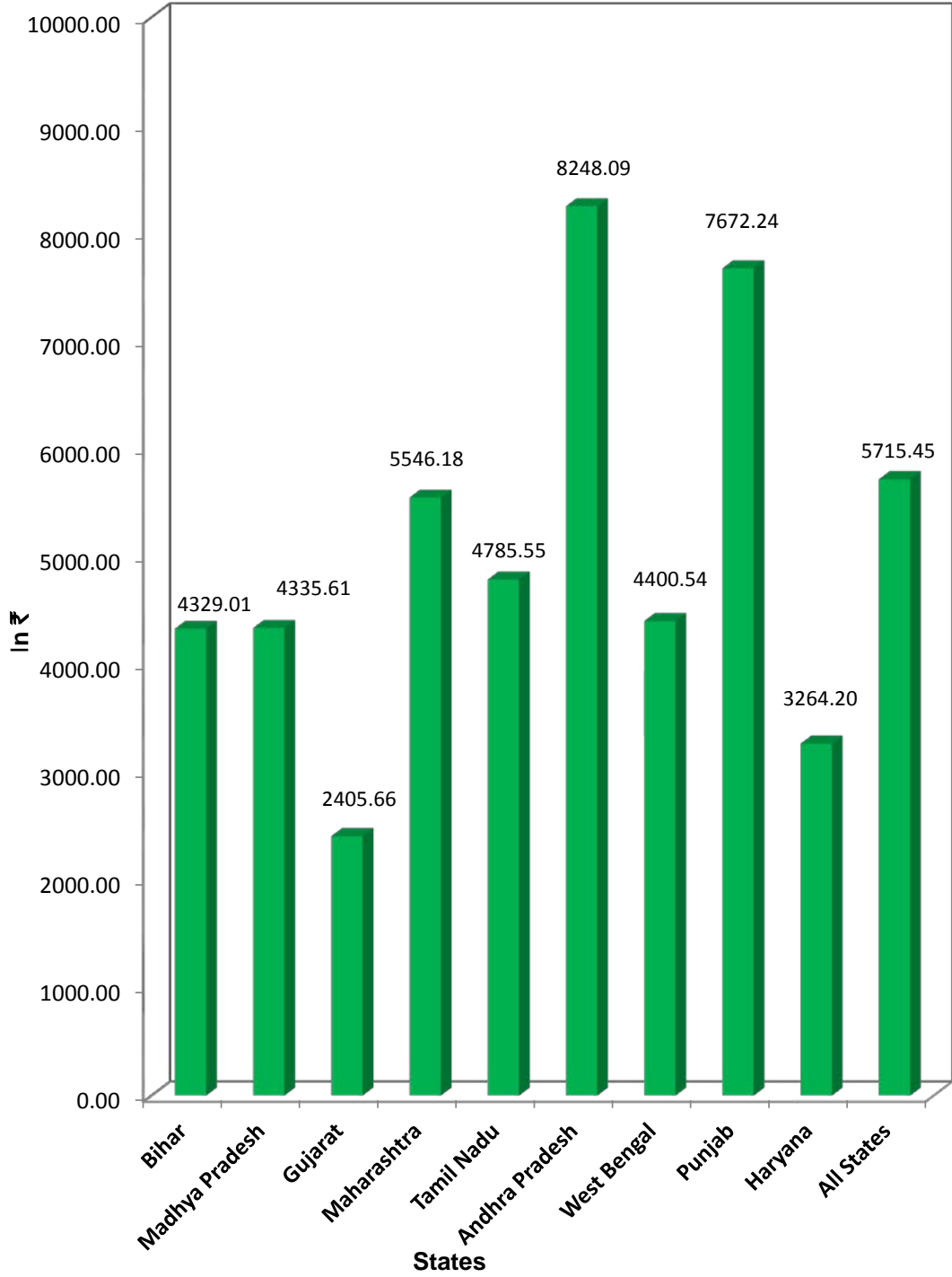
**Per Capita State's Own Tax Revenue of Major States during 2021-22 (RE)**



**Per Capita Share in Central Taxes of Major States during 2021-22 (RE)**



**Per Capita Grants from the Centre of Major States during 2021-22 (RE)**

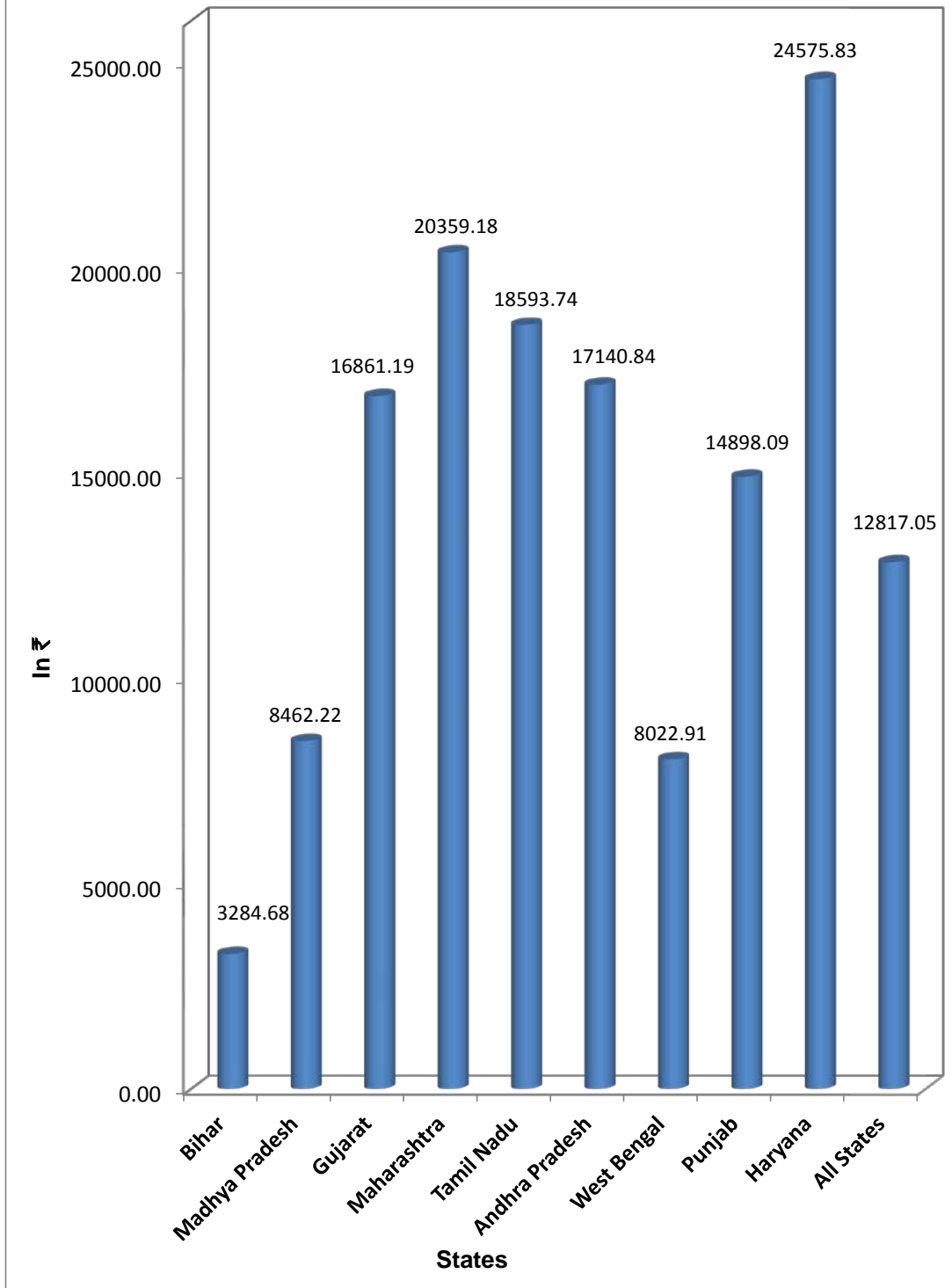


**Table 2.4.3**  
**Per Capita Total Revenue Receipts of States during 2022-23 (BE)**

(in ₹)

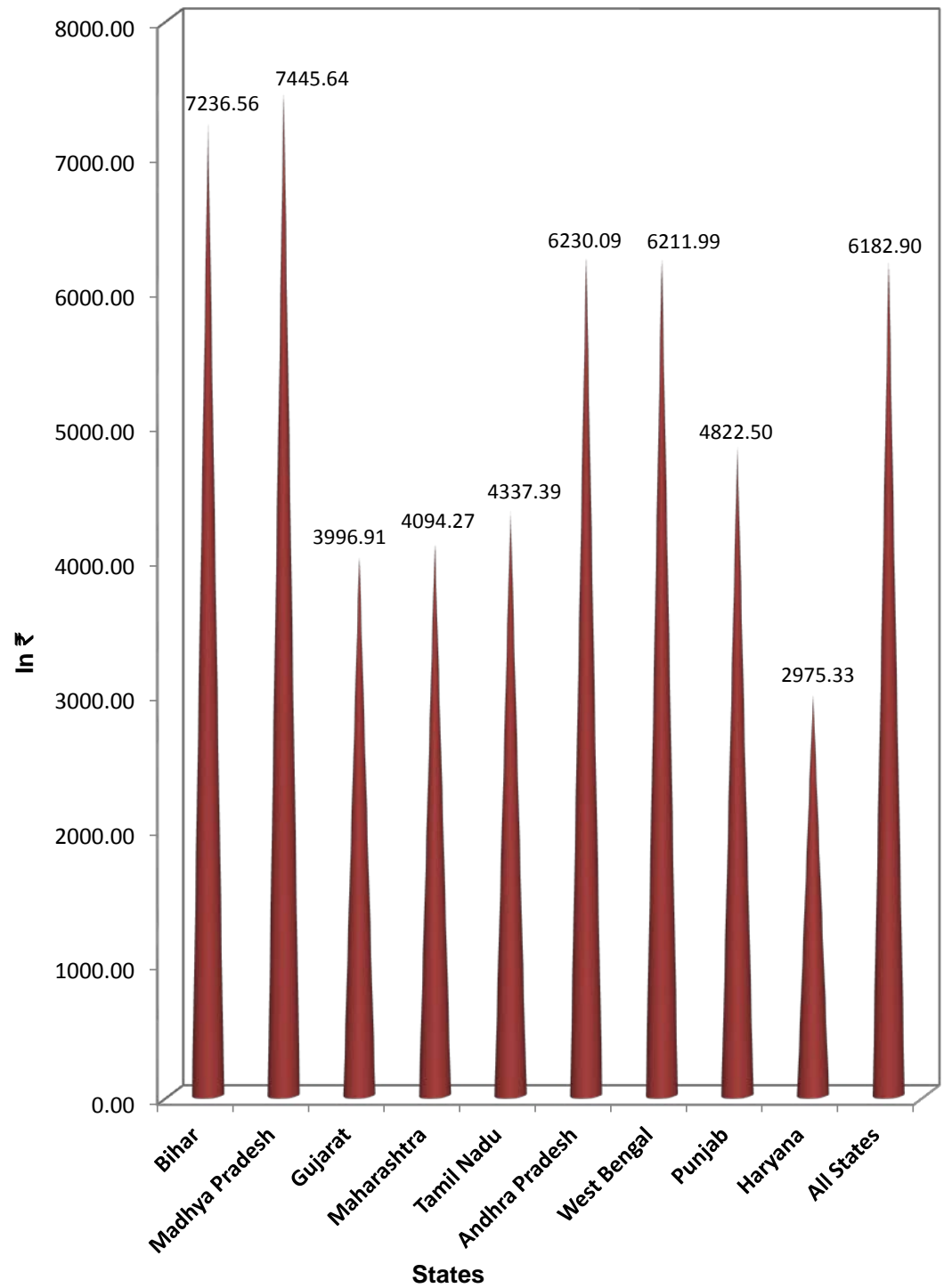
Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	17140.84	2088.98	19229.82	6230.09	10552.35	16782.44	36012.26
2	Bihar	3284.68	486.95	3771.64	7236.56	4603.28	11839.83	15611.47
3	Chhattisgarh	9666.67	5166.67	14833.33	9274.42	5583.33	14857.75	29691.08
4	Goa	39007.31	32037.88	71045.19	19840.50	17552.50	37393.00	108438.19
5	Gujarat	16861.19	2498.13	19359.32	3996.91	2247.91	6244.83	25604.14
6	Haryana	24575.83	4068.45	28644.29	2975.33	3855.29	6830.61	35474.90
7	Jharkhand	6321.74	3501.99	9823.73	6873.32	4428.94	11302.26	21125.99
8	Karnataka	18797.45	1620.83	20418.27	4412.33	3300.89	7713.22	28131.49
9	Kerala	20755.69	3296.79	24052.48	4963.73	8546.20	13509.93	37562.41
10	Madhya Pradesh	8462.22	1581.67	10043.89	7445.64	5179.42	12625.06	22668.95
11	Maharashtra	20359.18	2153.03	22512.21	4094.27	5411.56	9505.82	32018.03
12	Odisha	10407.24	10904.98	21312.22	8366.04	7418.24	15784.28	37096.50
13	Punjab	14898.09	2059.55	16957.64	4822.50	9389.23	14211.73	31169.37
14	Rajasthan	12180.13	2745.31	14925.44	6098.05	5615.57	11713.62	26639.06
15	Tamil Nadu	18593.74	2023.08	20616.82	4337.39	5176.95	9514.34	30131.15
16	Telangana	28476.82	6689.90	35166.73	4840.56	10789.93	15630.48	50797.21
17	Uttar Pradesh	9401.58	997.29	10398.87	6241.96	4629.42	10871.38	21270.25
18	West Bengal	8022.91	674.66	8697.57	6211.99	5115.42	11327.41	20024.98
	<b>Sub Total-I</b>	<b>13047.01</b>	<b>2304.46</b>	<b>15351.47</b>	<b>5852.17</b>	<b>5439.35</b>	<b>11291.52</b>	<b>26642.99</b>
<b>Special Category</b>								
19	Arunachal Pradesh	13062.50	5843.75	18906.25	89678.38	40406.25	130084.63	148990.88
20	Assam	6287.99	1875.47	8163.46	7175.51	12656.13	19831.63	27995.09
21	Himachal Pradesh	14508.52	3692.53	18201.05	9037.59	21261.77	30299.36	48500.41
22	Manipur	7500.00	1250.00	8750.00	18272.50	49377.06	67649.56	76399.56
23	Meghalaya	7804.24	2214.30	10018.55	18980.91	19592.52	38573.42	48591.97
24	Mizoram	6677.50	6970.25	13647.75	34027.00	47543.67	81570.67	95218.42
25	Nagaland	6443.14	1321.23	7764.36	21121.59	44182.73	65304.32	73068.68
26	Sikkim	19091.71	14144.14	33235.86	45265.57	41792.86	87058.43	120294.29
27	Tripura	6171.51	941.61	7113.12	14876.22	29345.17	44221.39	51334.51
28	Uttarakhand	13250.48	4759.30	18009.78	7870.83	18493.76	26364.59	44374.37
	<b>Sub Total-II</b>	<b>8702.55</b>	<b>2751.52</b>	<b>11454.08</b>	<b>12100.06</b>	<b>19939.23</b>	<b>32039.29</b>	<b>43493.37</b>
	<b>All States</b>	<b>12817.05</b>	<b>2328.12</b>	<b>15145.17</b>	<b>6182.90</b>	<b>6206.88</b>	<b>12389.78</b>	<b>27534.94</b>

**Per Capita State's Own Tax Revenue of Major States during 2022-23 (BE)**

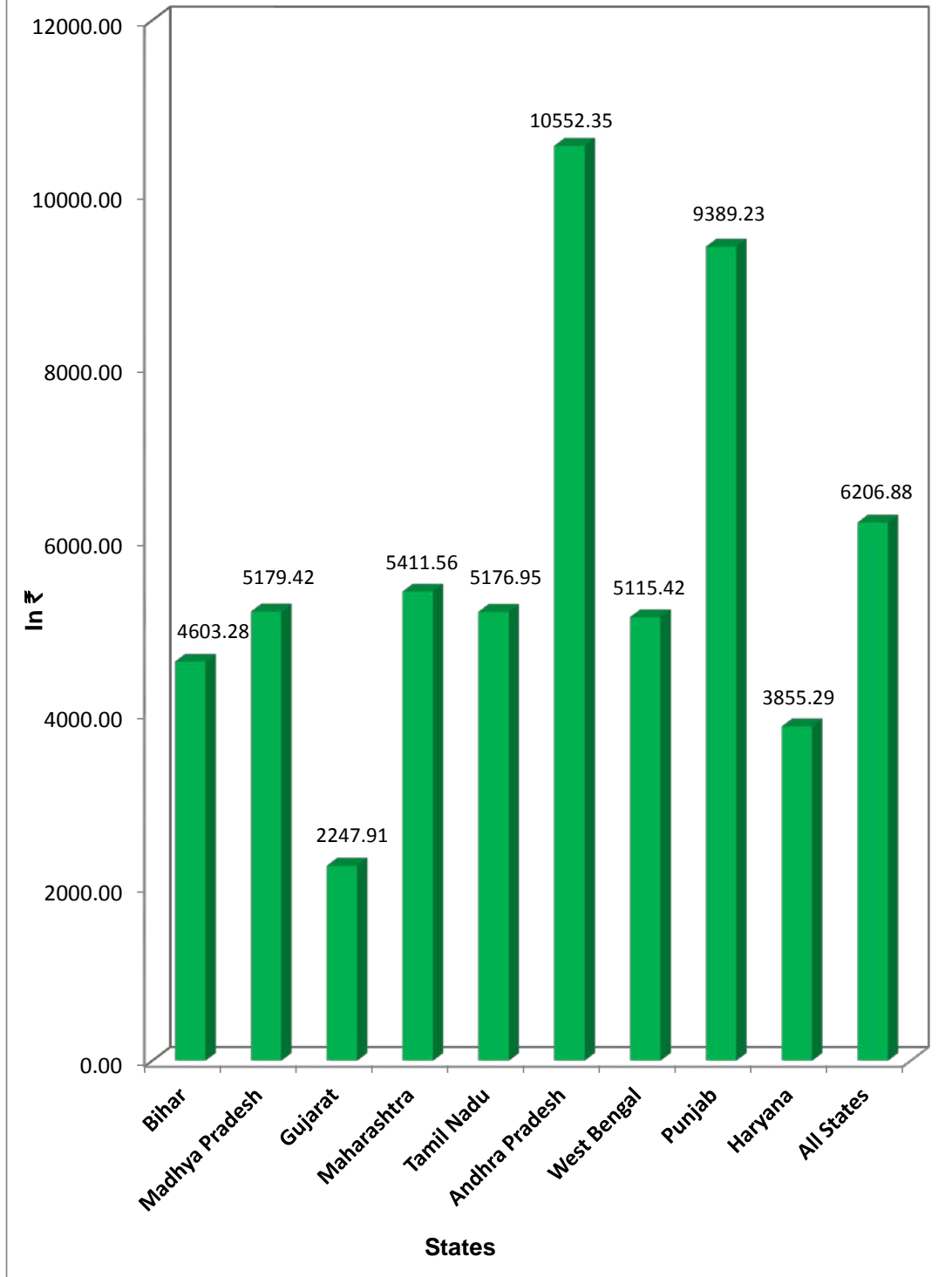




**Per Capita Share in Central Taxes of Major States during 2022-23 (BE)**



**Per Capita Grants from the Centre of Major States during 2022-23 (BE)**



## **2.5 Per Capita Total Receipts**

The total receipts of both revenue and capital components estimated on per capita basis for different States of non-special and special categories for the years 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) have been examined in the following paragraphs:-

### **2.5.1 Per Capita Total Receipts during 2020-21 (Accounts)**

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

The review of per capita total receipts shows that the per capita total receipts during 2020-21 (Accounts) were maximum in Goa (₹ 88363.50) followed by Telangana (₹ 39894.37), Kerala (₹ 39232.90), Karnataka (₹ 33653.02), Andhra Pradesh (₹ 32896.91) and Haryana (₹ 31805.46), amongst the States of non-special category. Bihar with ₹ 12985.77 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 ₹ 22064.98, ₹ 52924.70 and ₹ 38643.21 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 121437.60, ₹ 47993.26, ₹ 40347.03, ₹ 80364.08, ₹ 57861.77, ₹ 112607 and ₹ 37079.98 respectively.

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

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

In the non-special category States, the per capita total receipts during 2021-22 (RE) were maximum in Goa (₹ 150964.44) followed by Telangana (₹ 53159.56), Kerala (₹ 46292.20), Haryana (₹ 42162.53), Tamil Nadu (₹ 39300.84) and Punjab (₹ 37415.43). Uttar Pradesh with ₹ 19595.74 was at the bottom.

#### **Special Category States**

The per capita total receipts were ₹ 37789.35, ₹ 60062.84 and ₹ 42285.37 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 ₹ 167150.80, ₹ 78005.38, ₹ 51007.15, ₹ 100739.67, ₹ 67827, ₹ 142339.86 and ₹ 56160 respectively.

The per capita total receipts (revenue and capital) of States during 2021-22 (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 2022-23 (BE)**

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

The analysis shows that the per capita total receipts during 2022-23 (BE) were estimated as maximum in Goa (₹ 135568.38) followed by Telangana (₹ 64541.21), Kerala (₹ 48623.95), Haryana (₹ 47401.26), Andhra Pradesh (₹ 45195.17) and Tamil Nadu (₹ 43392.12). Bihar with ₹ 17700.09 was placed at the bottom.

#### **Special Category States**

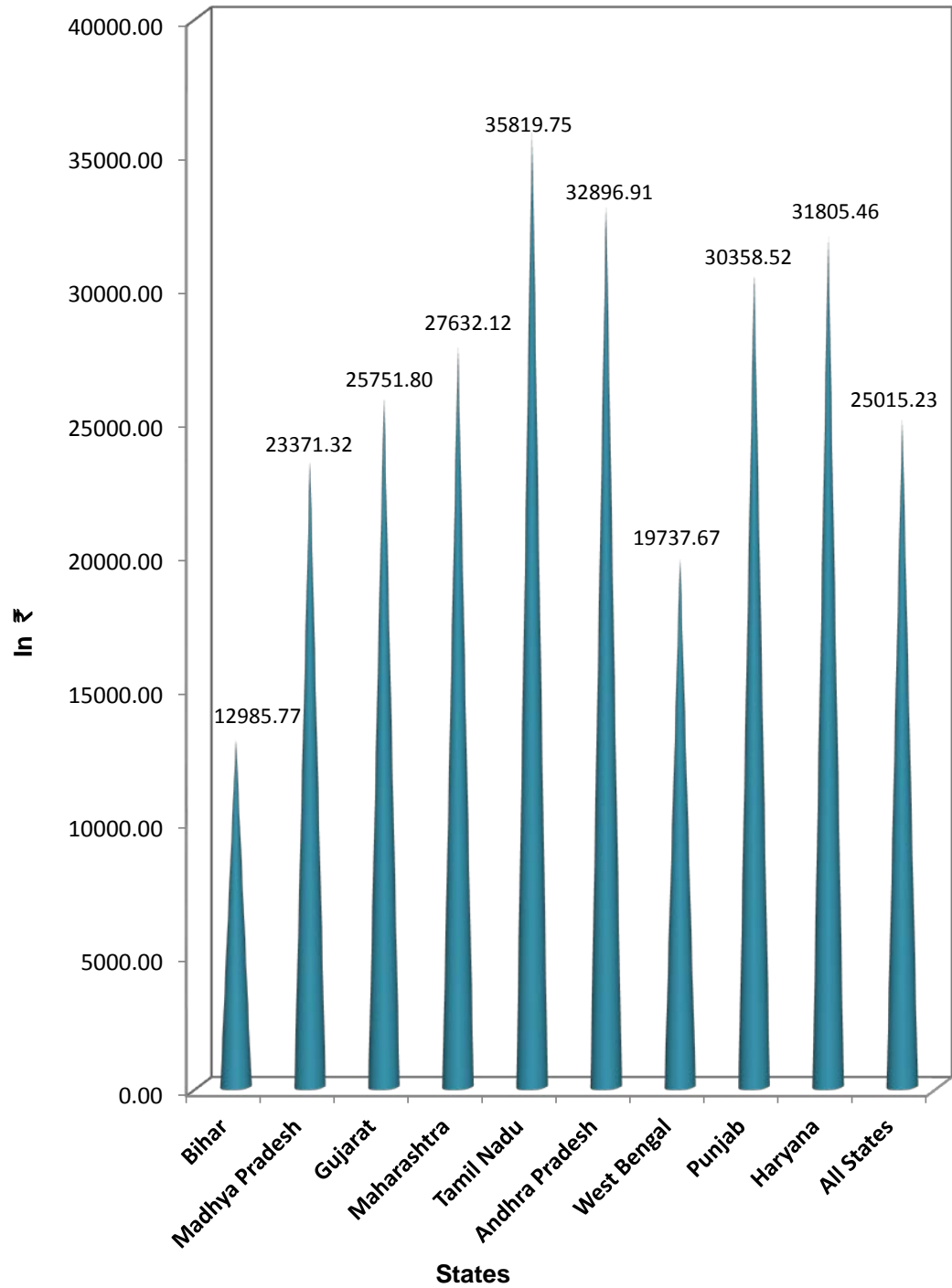
In major special category States namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were estimated as ₹ 32311.32, ₹ 61363.65 and ₹ 51727.20 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 155676.88, ₹ 85000.47, ₹ 54294.82, ₹ 105585.33, ₹ 79223.23, ₹ 142113.71 and ₹ 63096.59 respectively.

The per capita total receipts (revenue and capital) of States during 2022-23 (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 2020-21 (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	117136.20	56230.52	173366.72	32896.91
2	Bihar	128168.30	30647.68	158815.98	12985.77
3	Chhattisgarh	63176.20	15931.35	79107.55	26999.16
4	Goa	11405.00	2733.16	14138.16	88363.50
5	Gujarat	128155.70	50561.81	178717.51	25751.80
6	Haryana	67561.00	25628.99	93189.99	31805.46
7	Jharkhand	56149.70	14959.30	71109.00	18614.92
8	Karnataka	156716.40	67412.72	224129.12	33653.02
9	Kerala	97616.80	41267.66	138884.46	39232.90
10	Madhya Pradesh	146376.80	49942.29	196319.09	23371.32
11	Maharashtra	269467.90	73170.38	342638.28	27632.12
12	Odisha	104387.20	10469.78	114856.98	26103.86
13	Punjab	69048.20	22634.54	91682.74	30358.52
14	Rajasthan	134307.90	59763.02	194070.92	24597.07
15	Tamil Nadu	174076.30	99228.37	273304.67	35819.75
16	Telangana	100914.40	49088.42	150002.82	39894.37
17	Uttar Pradesh	296176.30	55756.85	351933.15	15321.43
18	West Bengal	148394.00	44837.81	193231.81	19737.67
	<b>Sub Total-I</b>	<b>2269234.30</b>	<b>770264.65</b>	<b>3039498.95</b>	<b>24366.67</b>
<b>Special Category</b>					
19	Arunachal Pradesh	17123.50	1092.14	18215.64	121437.60
20	Assam	65896.20	11110.58	77006.78	22064.98
21	Himachal Pradesh	33438.30	5725.98	39164.28	52924.70
22	Manipur	12982.70	1895.21	14877.91	47993.26
23	Meghalaya	10683.20	2631.32	13314.52	40347.03
24	Mizoram	7740.70	1902.99	9643.69	80364.08
25	Nagaland	11427.40	1302.19	12729.59	57861.77
26	Sikkim	5607.80	2274.69	7882.49	112607.00
27	Tripura	13292.40	1910.39	15202.79	37079.98
28	Uttarakhand	38204.40	5462.43	43666.83	38643.21
	<b>Sub Total-II</b>	<b>216396.60</b>	<b>35307.92</b>	<b>251704.52</b>	<b>36112.56</b>
	<b>All States</b>	<b>2485630.90</b>	<b>805572.57</b>	<b>3291203.47</b>	<b>24988.26</b>

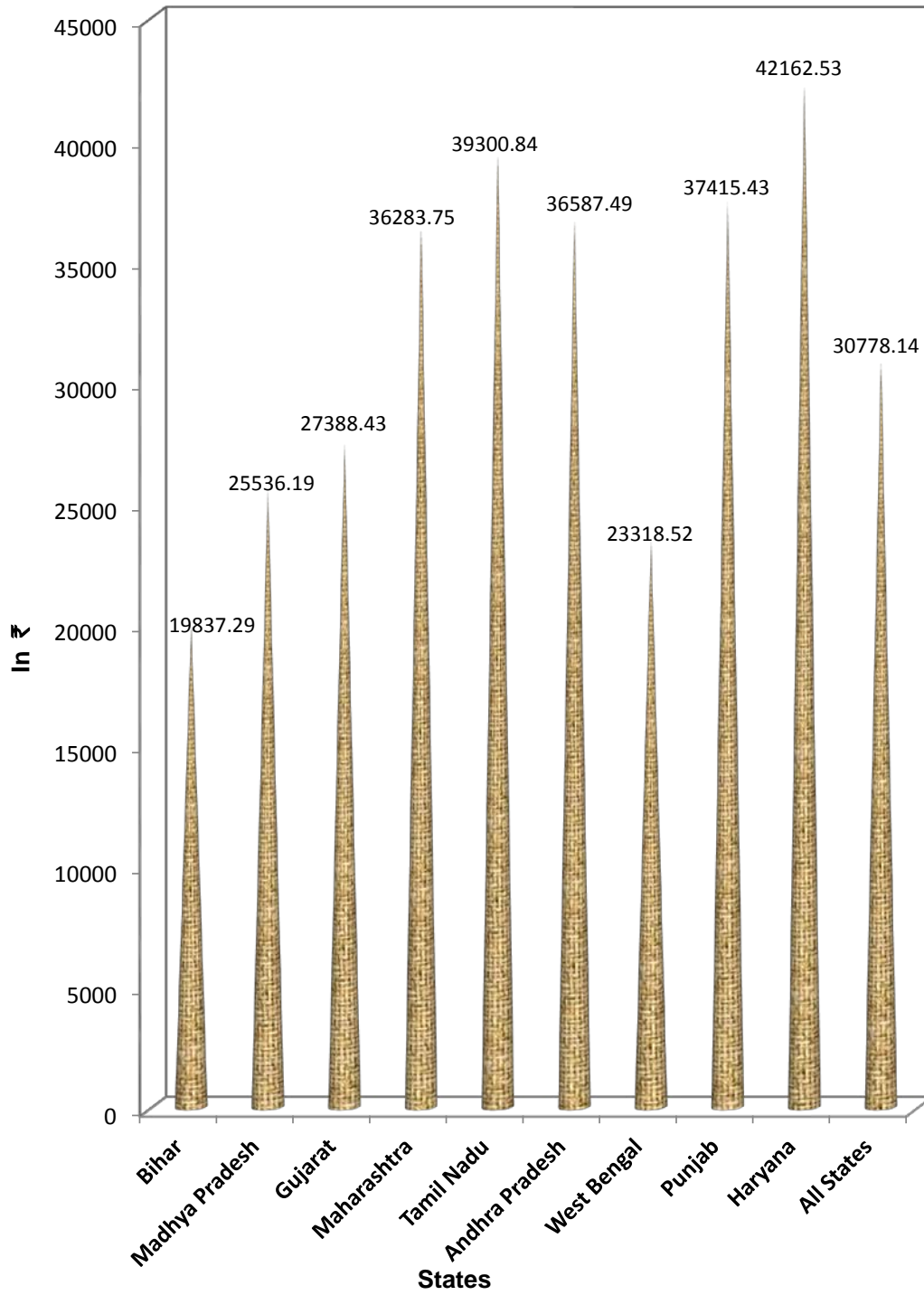
**Per Capita Total Receipts of Major States during 2020-21 (Accounts)**



**Table 2.5.2**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2021-22 (RE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	154272.70	39275.12	193547.82	36587.49
2	Bihar	169110.80	77268.28	246379.08	19837.29
3	Chhattisgarh	83981.40	15577.19	99558.59	33521.41
4	Goa	17418.10	6736.21	24154.31	150964.44
5	Gujarat	163020.20	29520.44	192540.64	27388.43
6	Haryana	92595.80	32626.90	125222.70	42162.53
7	Jharkhand	73864.50	11054.24	84918.74	21886.27
8	Karnataka	189579.30	48600.90	238180.20	35496.30
9	Kerala	117888.20	46912.02	164800.22	46292.20
10	Madhya Pradesh	171697.20	45615.77	217312.97	25536.19
11	Maharashtra	362132.50	91414.32	453546.82	36283.75
12	Odisha	141395.70	3850.34	145246.04	32935.61
13	Punjab	81458.10	32658.97	114117.07	37415.43
14	Rajasthan	189431.50	64394.15	253825.65	31807.73
15	Tamil Nadu	203878.20	96773.24	300651.44	39300.84
16	Telangana	156126.90	44816.25	200943.15	53159.56
17	Uttar Pradesh	378731.40	76477.64	455209.04	19595.74
18	West Bengal	176031.10	53423.09	229454.19	23318.52
	<b>Sub Total-I</b>	<b>2922613.60</b>	<b>816995.07</b>	<b>3739608.67</b>	<b>29693.57</b>
<b>Special Category</b>					
19	Arunachal Pradesh	24307	765.62	25072.62	167150.80
20	Assam	96042.4	36976.11	133018.51	37789.35
21	Himachal Pradesh	37312.3	7134.2	44446.5	60062.84
22	Manipur	21196.8	3764.92	24961.72	78005.38
23	Meghalaya	15231.8	1600.56	16832.36	51007.15
24	Mizoram	10298.7	1790.06	12088.76	100739.67
25	Nagaland	12799.6	2122.34	14921.94	67827.00
26	Sikkim	8223.3	1740.49	9963.79	142339.86
27	Tripura	19659.9	3365.7	23025.6	56160.00
28	Uttarakhand	43701.2	4926.97	48628.17	42285.37
	<b>Sub Total-II</b>	<b>288773.00</b>	<b>64186.97</b>	<b>352959.97</b>	<b>50207.68</b>
	<b>All States</b>	<b>3211386.60</b>	<b>881182.04</b>	<b>4092568.64</b>	<b>30778.14</b>

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

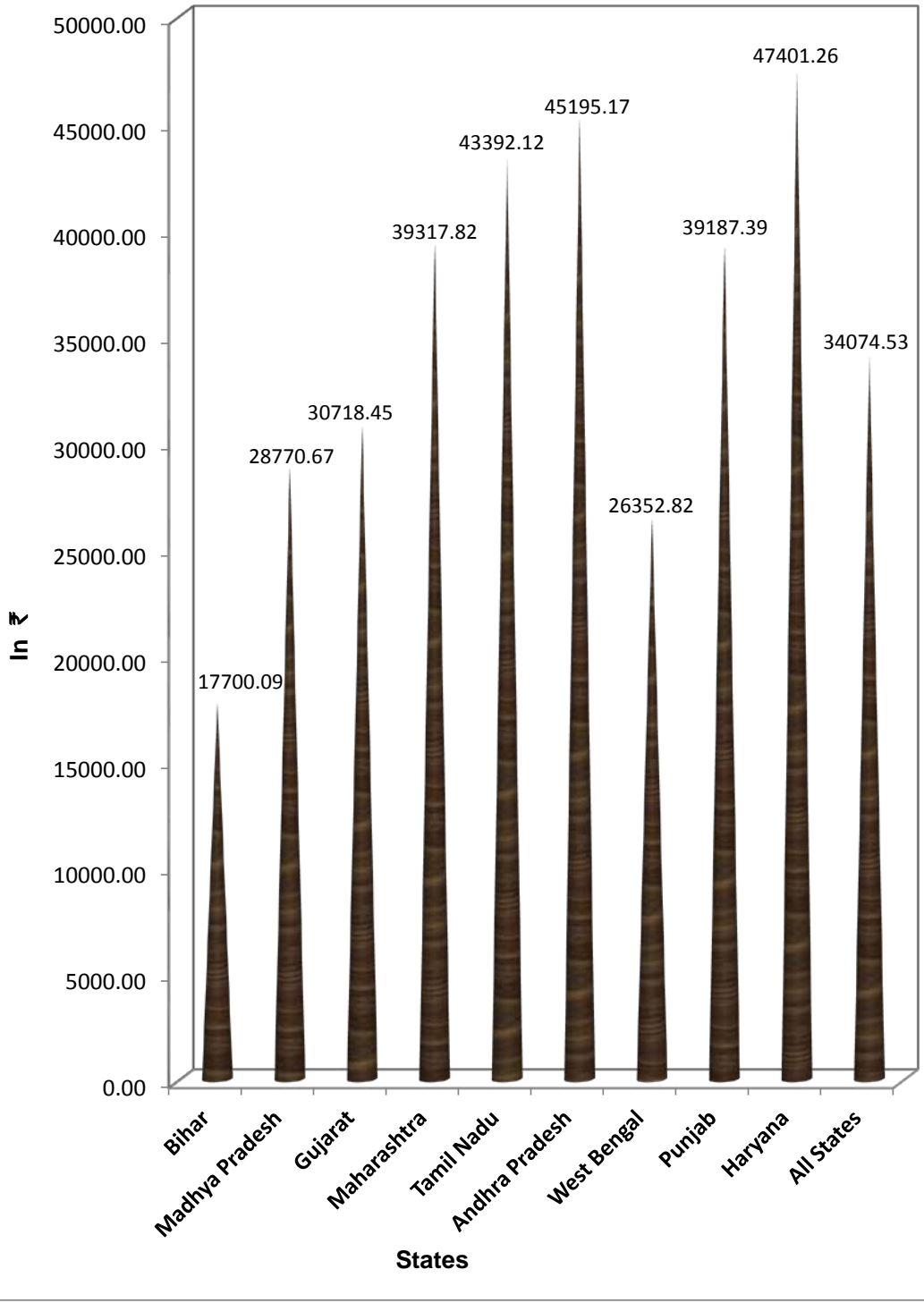




**Table 2.5.3**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2022-23 (BE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	191225.10	48761.27	239986.37	45195.17
2	Bihar	196704.50	26316.65	223021.15	17700.09
3	Chhattisgarh	89073.30	14926.78	104000.08	34666.69
4	Goa	17350.10	4340.84	21690.94	135568.38
5	Gujarat	182045.50	36362.71	218408.21	30718.45
6	Haryana	106424.70	35779.07	142203.77	47401.26
7	Jharkhand	83025.20	11362.30	94387.50	24017.18
8	Karnataka	189887.50	61653.67	251541.17	37265.36
9	Kerala	134097.80	39489.71	173587.51	48623.95
10	Madhya Pradesh	195179.70	52535.77	247715.47	28770.67
11	Maharashtra	403427.20	91977.34	495404.54	39317.82
12	Odisha	163966.50	22032.13	185998.63	42081.14
13	Punjab	95378.30	24535.12	119913.42	39187.39
14	Rajasthan	214977.20	58490.83	273468.03	33886.99
15	Tamil Nadu	231407.30	101844.17	333251.47	43392.12
16	Telangana	193029.40	52227.20	245256.60	64541.21
17	Uttar Pradesh	499212.70	83742.98	582955.68	24838.33
18	West Bengal	198047.00	62582.41	260629.41	26352.82
	<b>Sub Total-I</b>	<b>3384459.00</b>	<b>828960.95</b>	<b>4213419.95</b>	<b>33168.70</b>
<b>Special Category</b>					
19	Arunachal Pradesh	23838.5	1069.8	24908.3	155676.88
20	Assam	99662.5	15365.81	115028.31	32311.32
21	Himachal Pradesh	36375.3	9647.44	46022.74	61363.65
22	Manipur	24447.9	2752.25	27200.15	85000.47
23	Meghalaya	16035.4	1881.89	17917.29	54294.82
24	Mizoram	11426.2	1244.04	12670.24	105585.33
25	Nagaland	16075.1	1354.01	17429.11	79223.23
26	Sikkim	8420.6	1527.36	9947.96	142113.71
27	Tripura	21047.2	4822.4	25869.6	63096.59
28	Uttarakhand	51474.3	8529.25	60003.55	51727.20
	<b>Sub Total-II</b>	<b>308803</b>	<b>48194.25</b>	<b>356997.25</b>	<b>50281.30</b>
	<b>All States</b>	<b>3693262.00</b>	<b>877155.20</b>	<b>4570417.20</b>	<b>34074.53</b>

**Per Capita Total Receipts of Major States during 2022-23 (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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) in the following paragraphs:-

##### **3.1.1 Developmental Revenue Expenditure during 2020-21 (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 2020-21 (Accounts) was maximum in Chhattisgarh (70.43 percent) followed by Odisha (68.94 percent), Telangana (67.96 percent), Andhra Pradesh (67.90 percent), Madhya Pradesh (67.35 percent), Bihar (66.85 percent) and Jharkhand (66.42 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Punjab (42.99 percent) succeeded by Kerala (51.51 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 50259.50) followed by Telangana (₹ 22270), Andhra Pradesh (₹ 19671.07), Haryana (₹ 18843.83), Kerala (₹ 17964.17) and Karnataka (₹ 17320.56). The per capita developmental revenue expenditure was minimum in Uttar Pradesh with ₹ 7195.37.

###### **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 63.93 percent, 59.85 percent and 54.82 percent respectively. In small States, it ranged from about 53 percent to 68 percent. The per capita developmental revenue expenditure in Assam, Himachal Pradesh and Uttarakhand was estimated as ₹ 11819.57, ₹ 27123.38 and ₹ 17993.42 respectively. In

small States, it was maximum in Arunachal Pradesh (₹ 59139.60) and minimum in Uttarakhand (₹ 17993.42).

The State-wise pattern of revenue expenditure during 2020-21 (Accounts) is given in Table 3.1.1.

### **3.1.2 Developmental Revenue Expenditure during 2021-22 (RE)**

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

The developmental revenue expenditure as percentage to total revenue expenditure during 2021-22 (RE) was maximum in Telangana (74.46 percent) followed by Bihar (72.73 percent), Andhra Pradesh (72.25 percent), Chhattisgarh (71.53 percent), Odisha (70.31 percent) and Rajasthan (69.71 percent) in the non-special category States. It was 61.53 percent in Haryana. It was minimum in Kerala (45.37 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 74356.44) followed by Telangana (₹ 29888.98), Andhra Pradesh (₹23741.01), Haryana (₹ 21776.39) and Chhattisgarh (₹ 20474.99). It was minimum in Uttar Pradesh (₹ 8644.37). Bihar (₹ 12081.03) 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 65.46 percent, 60.88 percent and 55.29 percent respectively. In small States, it ranged from about 52 percent to 70 percent. The per capita developmental revenue expenditure was ₹ 18550.51, ₹ 30470.27 and ₹ 19935.77 in Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it was maximum in Arunachal Pradesh (₹ 83429.60) and minimum in Assam (₹ 18550.51).

The State-wise pattern of revenue expenditure during 2021-22 (RE) is given in Table 3.1.2.

### **3.1.3 Developmental Revenue Expenditure during 2022-23 (BE)**

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

The review of developmental revenue expenditure during 2022-23 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (76.89 percent) followed by Andhra Pradesh (74 percent), Chhattisgarh (70.93 percent), Rajasthan (70.92 percent), Jharkhand (68.23 percent) and Bihar (67.85 percent) amongst the States of non-special category. It was 62.13 percent in Haryana. It was minimum in Kerala (46.95 percent). The per capita developmental revenue expenditure was estimated as maximum in Goa

(₹ 68089.13) followed by Telangana (₹ 38298.58), Andhra Pradesh (₹ 29022.34), Rajasthan (₹ 20957.05), Chhattisgarh (₹ 20894.42) and Kerala (₹ 20655.89). Bihar (₹ 10336.58) and Uttar Pradesh (₹ 11095.81) 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 60.94 percent, 59.64 percent and 57.58 percent respectively. In small States, it ranged from about 52 percent to 69 percent. The per capita developmental revenue expenditure was estimated to be ₹ 16497.21, ₹ 32030.75 and ₹ 24330.67 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 78518.63) and minimum in Assam (₹ 16497.21).

The State-wise pattern of revenue expenditure during 2022-23 (BE) is given in Table 3.1.3.

**Table 3.1.1**  
**Pattern of Revenue Expenditure of States during 2020-21 (Accounts)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita development I revenue expenditure (₹)
		Develop- mental	Non- develop- mental	Others	Total (3+4+5)	Percent of develop- mental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	103666.52	48990.38	19.74	152676.64	67.90	19671.07
2	Bihar	93252.36	46239.13	1.96	139493.45	66.85	7624.89
3	Chhattisgarh	49321.35	19586.18	1125.31	70032.84	70.43	16833.23
4	Goa	8041.52	4028.15	0.00	12069.67	66.63	50259.50
5	Gujarat	98239.75	52074.24	389.59	150703.58	65.19	14155.58
6	Haryana	55212.43	34734.16	0.00	89946.59	61.38	18843.83
7	Jharkhand	39360.91	19902.68	0.00	59263.59	66.42	10303.90
8	Karnataka	115354.94	55017.93	5681.04	176053.91	65.52	17320.56
9	Kerala	63593.16	50360.72	9492.45	123446.33	51.51	17964.17
10	Madhya Pradesh	110947.71	47885.01	5900.29	164733.01	67.35	13208.06
11	Maharashtra	186359.63	103853.75	20396.38	310609.76	60.00	15029.00
12	Odisha	65709.81	28271.25	1329.79	95310.85	68.94	14934.05
13	Punjab	37120.29	43253.01	5971.31	86344.61	42.99	12291.49
14	Rajasthan	118165.50	60143.84	0.07	178309.41	66.27	14976.62
15	Tamil Nadu	141613.41	78992.92	15795.85	236402.18	59.90	18560.08
16	Telangana	83735.20	39477.18	0.00	123212.38	67.96	22270.00
17	Uttar Pradesh	165277.58	119057.50	14208.38	298543.46	55.36	7195.37
18	West Bengal	106787.51	70684.28	449.50	177921.29	60.02	10907.82
	<b>Sub Total-I</b>	<b>1641759.58</b>	<b>922552.31</b>	<b>80761.66</b>	<b>2645073.55</b>	<b>62.07</b>	<b>13161.45</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8870.94	4216.56	0.00	13087.50	67.78	59139.60
20	Assam	41250.30	22892.34	376.95	64519.59	63.93	11819.57
21	Himachal Pradesh	20071.30	13454.26	9.37	33534.93	59.85	27123.38
22	Manipur	6749.87	5055.21	623.39	12428.47	54.31	21773.77
23	Meghalaya	7497.65	4000.97	0.00	11498.62	65.20	22720.15
24	Mizoram	5283.86	3230.94	0.00	8514.80	62.06	44032.17
25	Nagaland	5952.03	5100.03	0.00	11052.06	53.85	27054.68
26	Sikkim	3859.25	2416.07	93.32	6368.64	60.60	55132.14
27	Tripura	8222.08	5859.20	286.54	14367.82	57.23	20053.85
28	Uttarakhand	20332.57	14826.25	1932.19	37091.01	54.82	17993.42
	<b>Sub Total-II</b>	<b>128089.85</b>	<b>81051.83</b>	<b>3321.76</b>	<b>212463.44</b>	<b>60.29</b>	<b>18377.31</b>
	<b>All States</b>	<b>1769849.43</b>	<b>1003604.14</b>	<b>84083.42</b>	<b>2857536.99</b>	<b>61.94</b>	<b>13437.47</b>

**Table 3.1.2**

**Pattern of Revenue Expenditure of States during 2021-22 (RE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita development I revenue expenditure (₹)
		Develop- mental	Non- develop- mental	Others	Total (3+4+5)	Percent of development al expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	125589.94	48200.43	27.47	173817.84	72.25	23741.01
2	Bihar	150046.45	56265.59	6.03	206318.07	72.73	12081.03
3	Chhattisgarh	60810.71	23092.59	1112.76	85016.06	71.53	20474.99
4	Goa	11897.03	5540.38	0.00	17437.41	68.23	74356.44
5	Gujarat	107702.77	54127.56	475.75	162306.08	66.36	15320.45
6	Haryana	64675.89	40443.01	0.00	105118.90	61.53	21776.39
7	Jharkhand	51037.40	22326.43	0.15	73363.98	69.57	13153.97
8	Karnataka	122398.81	67011.39	6404.27	195814.47	62.51	18241.25
9	Kerala	67968.94	72124.47	9709.80	149803.21	45.37	19092.40
10	Madhya Pradesh	117072.71	53023.62	7302.05	177398.38	65.99	13757.08
11	Maharashtra	240471.98	126355.89	26029.12	392856.99	61.21	19237.76
12	Odisha	84631.94	34213.32	1519.85	120365.11	70.31	19190.92
13	Punjab	50273.83	47421.79	4749.92	102445.54	49.07	16483.22
14	Rajasthan	156928.71	68192.10	0.04	225120.85	69.71	19665.25
15	Tamil Nadu	154989.73	85995.05	18166.19	259150.97	59.81	20260.10
16	Telangana	112980.35	38741.49	10.10	151731.94	74.46	29888.98
17	Uttar Pradesh	200808.61	139315.58	16500.02	356624.21	56.31	8644.37
18	West Bengal	133305.43	75176.06	513.17	208994.66	63.78	13547.30
	<b>Sub Total-I</b>	<b>2013591.23</b>	<b>1057566.75</b>	<b>92526.69</b>	<b>3163684.67</b>	<b>63.65</b>	<b>15988.50</b>
<b>Special Category</b>							
19	Arunachal Pradesh	12514.44	5181.45	0.00	17695.89	70.72	83429.60
20	Assam	65297.78	33608.20	846.93	99752.91	65.46	18550.51
21	Himachal Pradesh	22548.00	14475.61	10.63	37034.24	60.88	30470.27
22	Manipur	9987.69	6545.45	629.56	17162.70	58.19	31211.53
23	Meghalaya	9403.29	4553.18	0.00	13956.47	67.38	28494.82
24	Mizoram	7044.49	3442.66	0.00	10487.15	67.17	58704.08
25	Nagaland	6435.66	5866.77	0.00	12302.43	52.31	29253.00
26	Sikkim	4572.07	2772.38	117.40	7461.85	61.27	65315.29
27	Tripura	11945.04	8096.51	313.00	20354.55	58.68	29134.24
28	Uttarakhand	22926.13	16919.96	1620.33	41466.42	55.29	19935.77
	<b>Sub Total-II</b>	<b>172674.59</b>	<b>101462.17</b>	<b>3537.85</b>	<b>277674.61</b>	<b>62.19</b>	<b>24562.53</b>
	<b>All States</b>	<b>2186265.82</b>	<b>1159028.92</b>	<b>96064.54</b>	<b>3441359.28</b>	<b>63.53</b>	<b>16441.80</b>

**Table 3.1.3**  
**Pattern of Revenue Expenditure of States during 2022-23 (BE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita development I revenue expenditure (₹)
		Develop- mental	Non- develop- mental	Others	Total (3+4+5)	Percent of development al expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	154108.65	54127.60	25.00	208261.25	74.00	29022.34
2	Bihar	130240.95	61709.07	6.64	191956.66	67.85	10336.58
3	Chhattisgarh	62683.27	24605.77	1082.57	88371.61	70.93	20894.42
4	Goa	10894.26	6021.55	0.00	16915.81	64.40	68089.13
5	Gujarat	108318.55	72176.34	544.71	181039.60	59.83	15234.68
6	Haryana	72197.94	44000.69	0.00	116198.63	62.13	24065.98
7	Jharkhand	52042.04	24231.11	0.15	76273.30	68.23	13242.25
8	Karnataka	127777.26	70758.88	6050.54	204586.68	62.46	18929.96
9	Kerala	73741.51	72270.72	11053.66	157065.89	46.95	20655.89
10	Madhya Pradesh	129491.95	61264.31	8159.44	198915.70	65.10	15039.72
11	Maharashtra	255346.10	144247.19	28186.84	427780.13	59.69	20265.56
12	Odisha	95693.04	48446.41	1587.84	145727.29	65.67	21650.01
13	Punjab	54608.55	49207.12	4116.40	107932.07	50.60	17845.93
14	Rajasthan	169123.37	69342.38	0.04	238465.79	70.92	20957.05
15	Tamil Nadu	156103.31	109114.75	18970.40	284188.46	54.93	20325.95
16	Telangana	145534.61	43730.11	10.10	189274.82	76.89	38298.58
17	Uttar Pradesh	260418.65	177670.39	18000.02	456089.06	57.10	11095.81
18	West Bengal	147000.49	78809.31	516.89	226326.69	64.95	14863.55
	<b>Sub Total-I</b>	<b>2205324.50</b>	<b>1211733.70</b>	<b>98311.24</b>	<b>3515369.44</b>	<b>62.73</b>	<b>17360.66</b>
<b>Special Category</b>							
19	Arunachal Pradesh	12562.98	5638.57	0.00	18201.55	69.02	78518.63
20	Assam	58730.05	36899.92	737.08	96367.05	60.94	16497.21
21	Himachal Pradesh	24023.06	16245.11	10.63	40278.80	59.64	32030.75
22	Manipur	10967.65	6367.86	578.90	17914.41	61.22	34273.91
23	Meghalaya	10326.83	5048.70	0.00	15375.53	67.16	31293.42
24	Mizoram	6337.17	3669.34	0.00	10006.51	63.33	52809.75
25	Nagaland	7613.76	6785.17	0.00	14398.93	52.88	34608.00
26	Sikkim	5183.69	3042.74	127.88	8354.31	62.05	74052.71
27	Tripura	13187.91	8108.98	310.00	21606.89	61.04	32165.63
28	Uttarakhand	28223.58	17977.64	2812.09	49013.31	57.58	24330.67
	<b>Sub Total-II</b>	<b>177156.68</b>	<b>109784.03</b>	<b>4576.58</b>	<b>291517.29</b>	<b>60.77</b>	<b>24951.65</b>
	<b>All States</b>	<b>2382481.18</b>	<b>1321517.73</b>	<b>102887.82</b>	<b>3806886.73</b>	<b>62.58</b>	<b>17762.48</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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) in the following paragraphs:-

### **3.2.1 Developmental Capital Expenditure during 2020-21 (Accounts)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2020-21 (Accounts) was maximum in Kerala (98.25 percent) followed by Gujarat (98.10 percent), Karnataka (97.49 percent), Rajasthan (97.47 percent), Tamil Nadu (97.30 percent), Uttar Pradesh (97.15 percent) and Telangana (97.03 percent). It was minimum in Andhra Pradesh (68.46 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 10194.69) followed by Karnataka (₹ 7037.00), Telangana (₹ 6913.23), Tamil Nadu (₹ 4705.73). It was ₹ 2392.65 in Haryana. It was minimum in Bihar with ₹ 1465.44.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 95.85 percent, 96.98 percent and 88.52 percent respectively. In the small special category States, it ranged from about 75 percent to 97 percent. The per capita developmental capital expenditure was ₹ 3429.44, ₹ 7377.50 and ₹ 5151.20 in the major States namely Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it ranged from ₹ 1827.73 in Tripura to ₹ 29227.73 in Arunachal Pradesh.

The State-wise pattern of capital expenditure during 2020-21 (Accounts) is given in Table 3.2.1.

### **3.2.2 Developmental Capital Expenditure during 2021-22 (RE)**

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

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2021-22 (RE) was maximum in Kerala (98.41 percent) followed by Madhya Pradesh (97.88 percent), Karnataka (97.81 percent) and Gujarat (97.66 percent). It was minimum in Goa (84.18 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 35339.31) followed by Telangana (₹ 12474.58), Haryana (₹ 6511.83), Karnataka (₹ 6175.36),

Odisha (₹ 5300.33) and Tamil Nadu (₹ 5249.08). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 2012.03.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 95.53 percent, 95.40 percent and 85.24 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 76 percent to 97 percent. The per capita developmental capital expenditure was estimated as ₹ 9027.58, ₹ 9555.38 and ₹ 5308.19 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 37625.33) and minimum in Uttarakhand (₹ 5308.19).

The State-wise pattern of capital expenditure during 2021-22 (RE) is given in Table 3.2.2.

### **3.2.3 Developmental Capital Expenditure during 2022-23 (BE)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2022-23 (BE) was estimated to be maximum in Kerala (98.55 percent) followed by Kanataka (98.14 percent), Madhya Pradesh (97.11 percent), Karnataka (96.99 percent) and Tamil Nadu (96.48 percent). It was minimum in Goa (84.44 percent). It was 90.73 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 25200.19) followed by Telangana (₹ 14037.19), Odisha (₹ 8608.10), Haryana (₹ 7865.11), Karnataka (₹ 6746.90) and Tamil Nadu (₹ 6163.27). The per capita developmental capital expenditure was estimated as minimum in Bihar with ₹ 2113.20.

#### **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 82.18 percent, 96.92 percent and 81.64 percent respectively. In small States, it ranged from about 50 percent to 97 percent. The per capita developmental capital expenditure was estimated as ₹ 4307.72, ₹ 7422.52 and ₹ 7734.75 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Manipur (₹ 28446.25) and minimum in Assam (₹ 4307.72).

The State-wise pattern of capital expenditure during 2022-23 (BE) is given in Table 3.2.3.

**Table 3.2.1**  
**Pattern of Capital Expenditure of States during 2020-21 (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	14165.35	6524.71	20690.06	68.46	2687.92
2	Bihar	17922.30	1400.27	19322.57	92.75	1465.44
3	Chhattisgarh	8565.66	509.03	9074.69	94.39	2923.43
4	Goa	1631.15	437.30	2068.45	78.86	10194.69
5	Gujarat	27480.99	532.90	28013.89	98.10	3959.80
6	Haryana	7010.47	584.93	7595.40	92.30	2392.65
7	Jharkhand	11070.05	775.38	11845.43	93.45	2897.92
8	Karnataka	46866.42	1208.79	48075.21	97.49	7037.00
9	Kerala	15168.38	269.78	15438.16	98.25	4284.85
10	Madhya Pradesh	30612.03	974.06	31586.09	96.92	3644.29
11	Maharashtra	30525.29	1503.25	32028.54	95.31	2461.72
12	Odisha	18662.81	883.35	19546.16	95.48	4241.55
13	Punjab	5103.19	234.91	5338.10	95.60	1689.80
14	Rajasthan	15363.33	398.18	15761.51	97.47	1947.19
15	Tamil Nadu	35904.69	997.79	36902.48	97.30	4705.73
16	Telangana	25993.74	796.64	26790.38	97.03	6913.23
17	Uttar Pradesh	51866.62	1523.09	53389.71	97.15	2258.02
18	West Bengal	14764.90	545.59	15310.49	96.44	1508.16
	<b>Sub Total-I</b>	<b>378677.37</b>	<b>20099.95</b>	<b>398777.32</b>	<b>94.96</b>	<b>3035.73</b>
<b>Special Category</b>						
19	Arunachal	4384.16	743.99	5128.15	85.49	29227.73
20	Assam	11968.74	518.45	12487.19	95.85	3429.44
21	Himachal	5459.35	169.98	5629.33	96.98	7377.50
22	Manipur	2378.97	70.41	2449.38	97.13	7674.10
23	Meghalaya	1658.90	157.04	1815.94	91.35	5026.97
24	Mizoram	1083.34	45.54	1128.88	95.97	9027.83
25	Nagaland	1267.58	409.96	1677.54	75.56	5761.73
26	Sikkim	1420.66	93.22	1513.88	93.84	20295.14
27	Tripura	749.37	85.60	834.97	89.75	1827.73
28	Uttarakhand	5820.86	754.90	6575.76	88.52	5151.20
	<b>Sub Total-II</b>	<b>36191.93</b>	<b>3049.09</b>	<b>39241.02</b>	<b>92.23</b>	<b>5192.53</b>
	<b>All States</b>	<b>414869.30</b>	<b>23149.04</b>	<b>438018.34</b>	<b>94.72</b>	<b>3149.87</b>

**Table 3.2.2**  
**Pattern of Capital Expenditure of States during 2021-22 (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	17385.49	2344.51	19730.00	88.12	3286.48
2	Bihar	34091.17	5969.87	40061.04	85.10	2744.86
3	Chhattisgarh	13868.61	673.95	14542.56	95.37	4669.57
4	Goa	5654.29	1062.59	6716.88	84.18	35339.31
5	Gujarat	29527.26	707.29	30234.55	97.66	4200.18
6	Haryana	19340.14	763.63	20103.77	96.20	6511.83
7	Jharkhand	10640.23	914.56	11554.79	92.09	2742.33
8	Karnataka	41436.66	929.03	42365.69	97.81	6175.36
9	Kerala	14758.33	238.65	14996.98	98.41	4145.60
10	Madhya Pradesh	39066.61	848.03	39914.64	97.88	4590.67
11	Maharashtra	56368.51	4321.32	60689.83	92.88	4509.48
12	Odisha	23374.46	1506.44	24880.90	93.95	5300.33
13	Punjab	11255.20	416.36	11671.56	96.43	3690.23
14	Rajasthan	27813.56	891.24	28704.80	96.90	3485.41
15	Tamil Nadu	40155.43	1345.00	41500.43	96.76	5249.08
16	Telangana	47153.91	2057.34	49211.25	95.82	12474.58
17	Uttar Pradesh	93532.32	5052.50	98584.82	94.87	4026.36
18	West Bengal	19798.34	661.14	20459.48	96.77	2012.03
	<b>Sub Total-I</b>	<b>545220.52</b>	<b>30703.45</b>	<b>575923.97</b>	<b>94.67</b>	<b>4329.21</b>
<b>Special Category</b>						
19	Arunachal	5643.80	1732.96	7376.76	76.51	37625.33
20	Assam	31777.09	1488.45	33265.54	95.53	9027.58
21	Himachal	7070.98	341.33	7412.31	95.40	9555.38
22	Manipur	7642.49	156.53	7799.02	97.99	23882.78
23	Meghalaya	2565.33	310.55	2875.88	89.20	7773.73
24	Mizoram	1401.47	200.19	1601.66	87.50	11678.92
25	Nagaland	2321.46	298.03	2619.49	88.62	10552.09
26	Sikkim	2229.24	272.63	2501.87	89.10	31846.29
27	Tripura	2293.74	377.33	2671.07	85.87	5594.49
28	Uttarakhand	6104.42	1057.34	7161.76	85.24	5308.19
	<b>Sub Total-II</b>	<b>69050.02</b>	<b>6235.34</b>	<b>75285.36</b>	<b>91.72</b>	<b>9822.19</b>
	<b>All States</b>	<b>614270.54</b>	<b>36938.79</b>	<b>651209.33</b>	<b>94.33</b>	<b>4619.62</b>

**Table 3.2.3**  
**Pattern of Capital Expenditure of States during 2022-23 (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	30417.25	1307.88	31725.13	95.88	5728.30
2	Bihar	26626.31	4438.17	31064.48	85.71	2113.20
3	Chhattisgarh	14753.65	874.77	15628.42	94.40	4917.88
4	Goa	4032.03	743.11	4775.14	84.44	25200.19
5	Gujarat	36022.21	1346.36	37368.57	96.40	5066.41
6	Haryana	23595.34	2409.81	26005.15	90.73	7865.11
7	Jharkhand	17147.16	967.00	18114.16	94.66	4363.15
8	Karnataka	45541.57	1412.96	46954.53	96.99	6746.90
9	Kerala	16281.78	239.84	16521.62	98.55	4560.72
10	Madhya Pradesh	47389.15	1410.58	48799.73	97.11	5503.97
11	Maharashtra	62457.02	5167.42	67624.44	92.36	4956.91
12	Odisha	38047.81	2223.54	40271.35	94.48	8608.10
13	Punjab	11401.53	579.80	11981.33	95.16	3725.99
14	Rajasthan	33692.94	1309.31	35002.25	96.26	4175.09
15	Tamil Nadu	47333.90	1729.08	49062.98	96.48	6163.27
16	Telangana	53341.31	2640.48	55981.79	95.28	14037.19
17	Uttar Pradesh	119486.38	7380.25	126866.63	94.18	5091.03
18	West Bengal	32873.92	1428.83	34302.75	95.83	3323.96
	<b>Sub Total-I</b>	<b>660441.26</b>	<b>37609.19</b>	<b>698050.45</b>	<b>94.61</b>	<b>5199.10</b>
<b>Special Category</b>						
19	Arunachal	3649.35	3057.46	6706.81	54.41	22808.44
20	Assam	15335.48	3325.80	18661.28	82.18	4307.72
21	Himachal	5566.89	177.05	5743.94	96.92	7422.52
22	Manipur	9102.80	182.91	9285.71	98.03	28446.25
23	Meghalaya	2296.84	244.87	2541.71	90.37	6960.12
24	Mizoram	1350.64	1313.10	2663.74	50.70	11255.33
25	Nagaland	2335.60	694.60	3030.20	77.08	10616.36
26	Sikkim	1484.85	108.78	1593.63	93.17	21212.14
27	Tripura	2365.87	1896.78	4262.65	55.50	5770.41
28	Uttarakhand	8972.31	2017.63	10989.94	81.64	7734.75
	<b>Sub Total-II</b>	<b>52460.63</b>	<b>13018.98</b>	<b>65479.61</b>	<b>80.12</b>	<b>7388.82</b>
	<b>All States</b>	<b>712901.89</b>	<b>50628.17</b>	<b>763530.06</b>	<b>93.37</b>	<b>5315.01</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 2020-21 (Accounts), 2021-22 (RE) and 2022-23 (BE) in the following paragraphs:-

#### **3.3.1 Total Developmental Expenditure during 2020-21 (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 2020-21 (Accounts) was maximum in Odisha (73.46 percent) followed by Chhattisgarh (73.18 percent), Telangana (73.15 percent), Karnataka (72.38 percent), Madhya Pradesh (72.11 percent) and Jharkhand (70.92 percent). It was 63.49 percent in Haryana. The percentage was minimum in Punjab (46.05 percent) succeeded by Kerala (56.71 percent) and Uttar Pradesh (61.70 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 60454.19) followed by Telangana (₹ 29183.23), Karnataka (₹ 24357.56), Tamil Nadu (₹ 23265.81), Andhra Pradesh (₹ 22358.99) and Kerala (₹ 22249.02). Bihar (₹ 9090.32), Uttar Pradesh (₹ 9453.38) and West Bengal (₹ 12415.98) 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 69.11 percent, 65.19 percent and 59.89 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 56 percent to 73 percent. The per capita developmental expenditure was ₹ 15249.01, ₹ 34500.88 and ₹ 23144.63 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 88367.33) and minimum in Assam (₹ 15249.01).

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

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

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2021-22 (RE) was maximum in Telangana (79.69 percent) followed by Chhattisgarh (75.01 percent), Bihar (74.74 percent), Odisha (74.36 percent), Andhra Pradesh (73.87 percent) and Rajasthan (72.78 percent) in the non-special category States. The percentage was minimum in Kerala (50.20 percent) succeeded by Punjab (53.92 percent) and Uttar Pradesh (64.66 percent). The per capita total developmental expenditure was maximum in Goa (₹ 109695.75) followed by Telangana (₹ 42363.56), Haryana (₹ 28288.23), Andhra Pradesh (₹ 27027.49), Tamil Nadu (₹ 25509.17) and Chhattisgarh (₹ 25144.55). It was minimum in Uttar Pradesh (₹ 12670.72) succeeded by Bihar (₹ 14825.90) and West Bengal (₹ 15559.33) 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 72.98 percent, 66.64 percent and 59.70 percent respectively. In small States, it ranged from about 58 percent to 73 percent. The per capita developmental expenditure was ₹ 27578.09, ₹ 40025.65 and ₹ 25243.96 in major States namely Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 121054.94) and minimum in Tripura (₹ 25243.96).

The State-wise pattern of total expenditure during 2021-22 (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 2022-23 (BE)**

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

The developmental expenditure as percentage to total expenditure during 2022-23 (BE) was estimated to be maximum in Telangana (81.09 percent) followed by Andhra Pradesh (76.89 percent), Chhattisgarh (74.46 percent), Rajasthan (74.16 percent), Jharkhand (73.30 percent), Bihar (70.34 percent) and West Bengal (69.02 percent). It was 67.36 percent in Haryana. It was estimated to be minimum in Kerala (51.86 percent) succeeded by Punjab (55.05 percent) and Tamil Nadu (61.05 percent). The per capita developmental expenditure was estimated to be maximum in Goa (₹ 93289.31) followed by Telangana (₹ 52335.77), Andhra Pradesh

(₹ 34750.64), Haryana (₹ 31931.09), Odisha (₹ 30258.11), Tamil Nadu (₹ 26489.22) and Chhattisgarh (₹ 25812.31). It was estimated to be minimum in Bihar with ₹ 12449.78 whereas it was estimated to be ₹ 16186.84 in Uttar Pradesh and ₹ 17605.39 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 64.39 percent, 64.29 percent and 61.99 percent respectively. In small States, it ranged from about 57 percent to 74 percent. The per capita developmental expenditure was estimated as ₹ 20804.92, ₹ 39453.27 and ₹ 32065.42 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Arunachal Pradesh (₹ 101327.06) and minimum in Assam (₹ 20804.92).

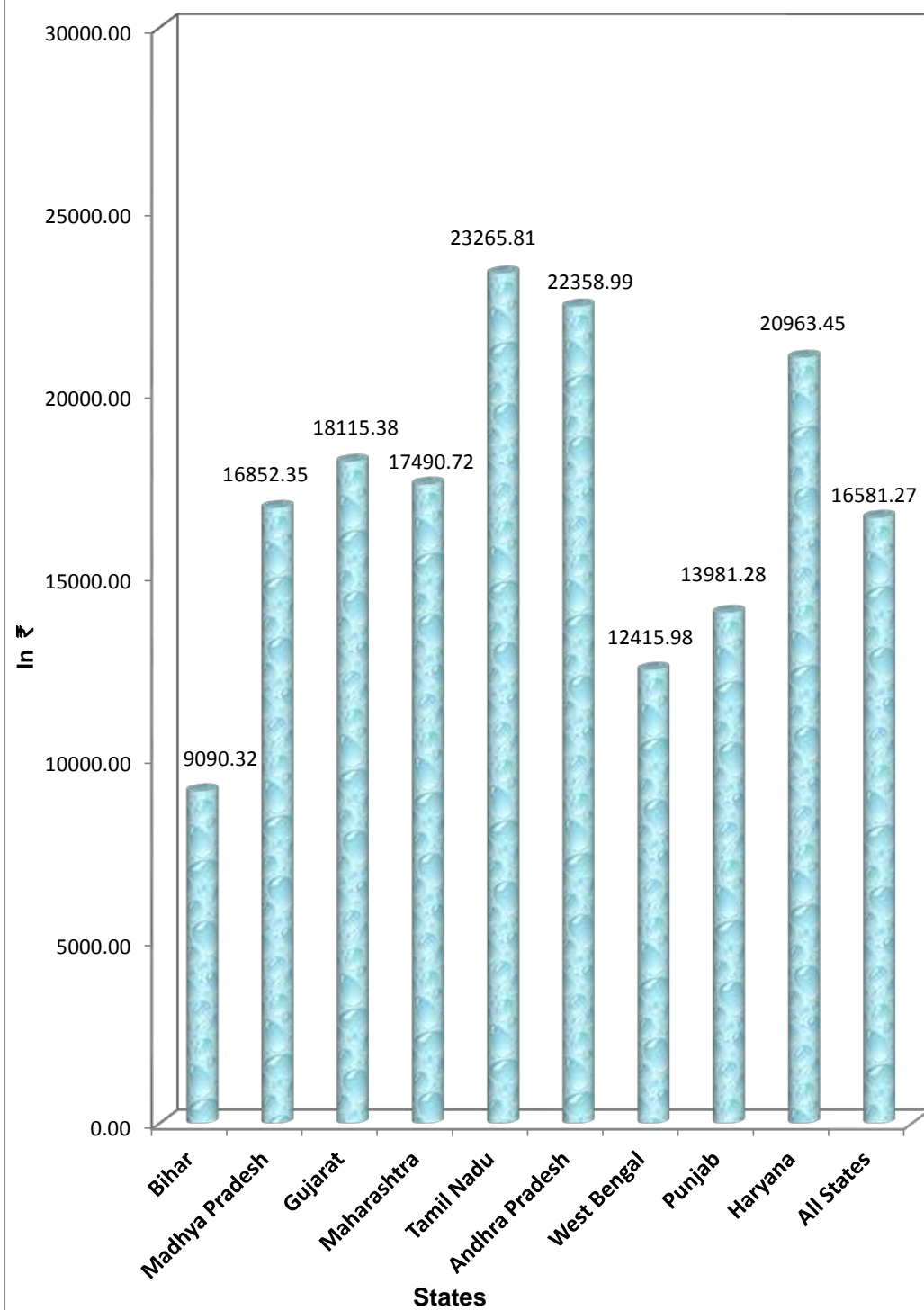
The State-wise pattern of total expenditure during 2022-23 (BE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.



**Table 3.3.1**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2020-21 (Accounts)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental revenue expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Develop- mental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	117831.87	55515.09	19.74	173366.70	67.97	22358.99
2	Bihar	111174.66	47639.40	1.96	158816.02	70.00	9090.32
3	Chhattisgarh	57887.01	20095.21	1125.31	79107.53	73.18	19756.66
4	Goa	9672.67	4465.45	0.00	14138.12	68.42	60454.19
5	Gujarat	125720.74	52607.14	389.59	178717.47	70.35	18115.38
6	Haryana	61422.90	35319.09	0.00	96741.99	63.49	20963.45
7	Jharkhand	50430.96	20678.06	0.00	71109.02	70.92	13201.82
8	Karnataka	162221.36	56226.72	5681.04	224129.12	72.38	24357.56
9	Kerala	78761.54	50630.50	9492.45	138884.49	56.71	22249.02
10	Madhya Pradesh	141559.74	48859.07	5900.29	196319.10	72.11	16852.35
11	Maharashtra	216884.92	105357.00	20396.38	342638.30	63.30	17490.72
12	Odisha	84372.62	29154.60	1329.79	114857.01	73.46	19175.60
13	Punjab	42223.48	43487.92	5971.31	91682.71	46.05	13981.28
14	Rajasthan	133528.83	60542.02	0.07	194070.92	68.80	16923.81
15	Tamil Nadu	177518.10	79990.71	15795.85	273304.66	64.95	23265.81
16	Telangana	109728.94	40273.82	0.00	150002.76	73.15	29183.23
17	Uttar Pradesh	217144.20	120580.59	14208.38	351933.17	61.70	9453.38
18	West Bengal	121552.41	71229.87	449.50	193231.78	62.90	12415.98
	<b>Sub Total-I</b>	<b>2019636.95</b>	<b>942652.26</b>	<b>80761.66</b>	<b>3043050.87</b>	<b>66.37</b>	<b>16190.77</b>
<b>Special Category</b>							
19	Arunachal Pradesh	13255.10	4960.55	0.00	18215.65	72.77	88367.33
20	Assam	53219.04	23410.79	376.95	77006.78	69.11	15249.01
21	Himachal Pradesh	25530.65	13624.24	9.37	39164.26	65.19	34500.88
22	Manipur	9128.84	5125.62	623.39	14877.85	61.36	29447.87
23	Meghalaya	9156.55	4158.01	0.00	13314.56	68.77	27747.12
24	Mizoram	6367.20	3276.48	0.00	9643.68	66.02	53060.00
25	Nagaland	7219.61	5509.99	0.00	12729.60	56.72	32816.41
26	Sikkim	5279.91	2509.29	93.32	7882.52	66.98	75427.29
27	Tripura	8971.45	5944.80	286.54	15202.79	59.01	21881.59
28	Uttarakhand	26153.43	15581.15	1932.19	43666.77	59.89	23144.63
	<b>Sub Total-II</b>	<b>164281.78</b>	<b>84100.92</b>	<b>3321.76</b>	<b>251704.46</b>	<b>65.27</b>	<b>23569.84</b>
	<b>All States</b>	<b>2183918.73</b>	<b>1026753.18</b>	<b>84083.42</b>	<b>3294755.33</b>	<b>66.28</b>	<b>16581.27</b>

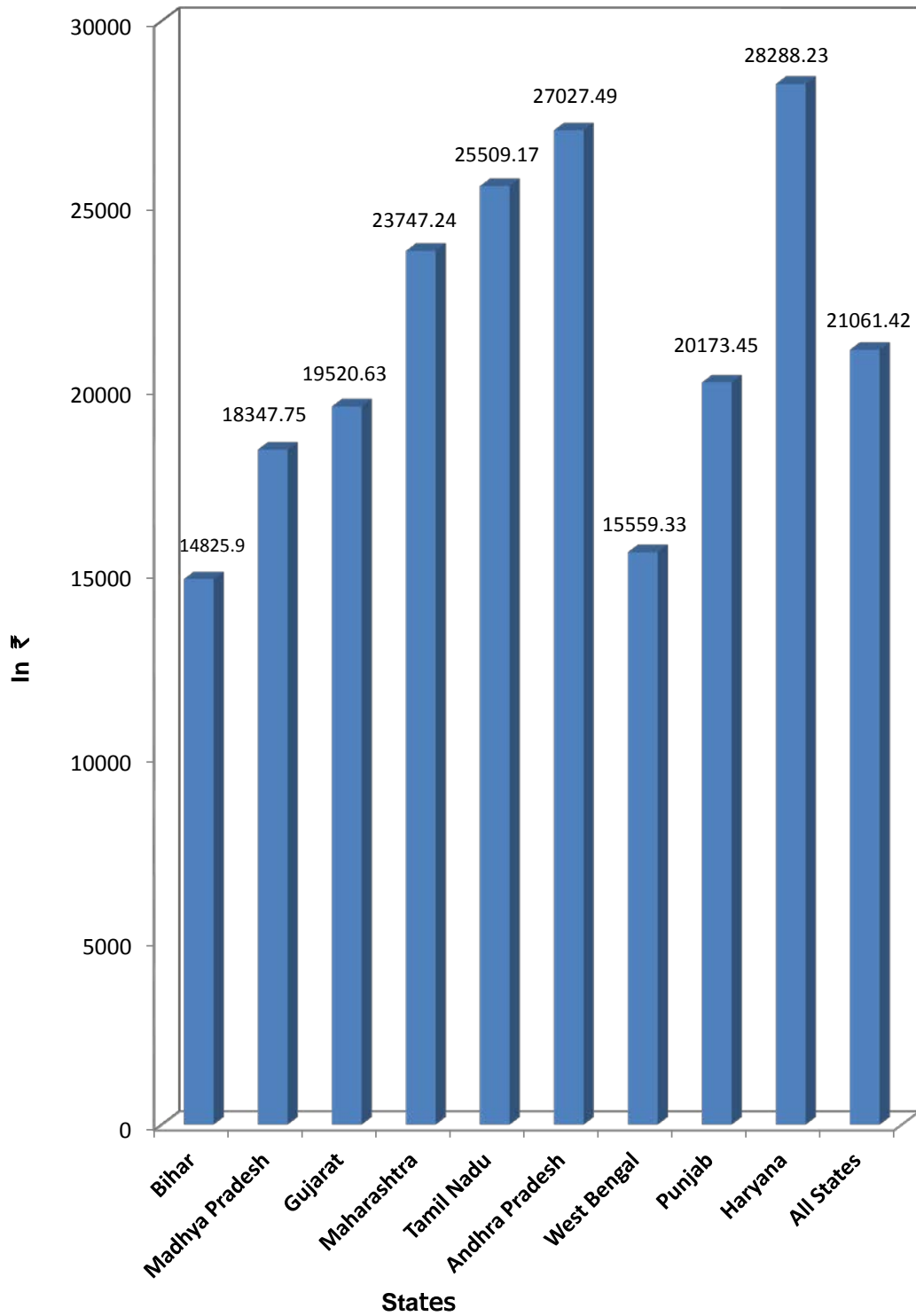
**Per Capita Total Developmental Expenditure of Major States during 2020-21 (Accounts)**



**Table 3.3.2**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2021-22 (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	142975.43	50544.94	27.47	193547.84	73.87	27027.49
2	Bihar	184137.62	62235.46	6.03	246379.11	74.74	14825.90
3	Chhattisgarh	74679.32	23766.54	1112.76	99558.62	75.01	25144.55
4	Goa	17551.32	6602.97	0.00	24154.29	72.66	109695.75
5	Gujarat	137230.03	54834.85	475.75	192540.63	71.27	19520.63
6	Haryana	84016.03	41206.64	0.00	125222.67	67.09	28288.23
7	Jharkhand	61677.63	23240.99	0.15	84918.77	72.63	15896.30
8	Karnataka	163835.47	67940.42	6404.27	238180.16	68.79	24416.61
9	Kerala	82727.27	72363.12	9709.80	164800.19	50.20	23238.00
10	Madhya Pradesh	156139.32	53871.65	7302.05	217313.02	71.85	18347.75
11	Maharashtra	296840.49	130677.21	26029.12	453546.82	65.45	23747.24
12	Odisha	108006.40	35719.76	1519.85	145246.01	74.36	24491.25
13	Punjab	61529.03	47838.15	4749.92	114117.10	53.92	20173.45
14	Rajasthan	184742.27	69083.34	0.04	253825.65	72.78	23150.66
15	Tamil Nadu	195145.16	87340.05	18166.19	300651.40	64.91	25509.17
16	Telangana	160134.26	40798.83	10.10	200943.19	79.69	42363.56
17	Uttar Pradesh	294340.93	144368.08	16500.02	455209.03	64.66	12670.72
18	West Bengal	153103.77	75837.20	513.17	229454.14	66.73	15559.33
	<b>Sub Total-I</b>	<b>2558811.75</b>	<b>1088270.20</b>	<b>92526.69</b>	<b>3739608.64</b>	<b>68.42</b>	<b>20317.70</b>
<b>Special Category</b>							
19	Arunachal Pradesh	18158.24	6914.41	0.00	25072.65	72.42	121054.93
20	Assam	97074.87	35096.65	846.93	133018.45	72.98	27578.09
21	Himachal Pradesh	29618.98	14816.94	10.63	44446.55	66.64	40025.65
22	Manipur	17630.18	6701.98	629.56	24961.72	70.63	55094.31
23	Meghalaya	11968.62	4863.73	0.00	16832.35	71.10	36268.55
24	Mizoram	8445.96	3642.85	0.00	12088.81	69.87	70383.00
25	Nagaland	8757.12	6164.80	0.00	14921.92	58.69	39805.09
26	Sikkim	6801.31	3045.01	117.40	9963.72	68.26	97161.57
27	Tripura	14238.78	8473.84	313.00	23025.62	61.84	34728.73
28	Uttarakhand	29030.55	17977.30	1620.33	48628.18	59.70	25243.96
	<b>Sub Total-II</b>	<b>241724.61</b>	<b>107697.51</b>	<b>3537.85</b>	<b>352959.97</b>	<b>68.48</b>	<b>34384.72</b>
	<b>All States</b>	<b>2800536.36</b>	<b>1195967.71</b>	<b>96064.54</b>	<b>4092568.61</b>	<b>68.43</b>	<b>21061.42</b>

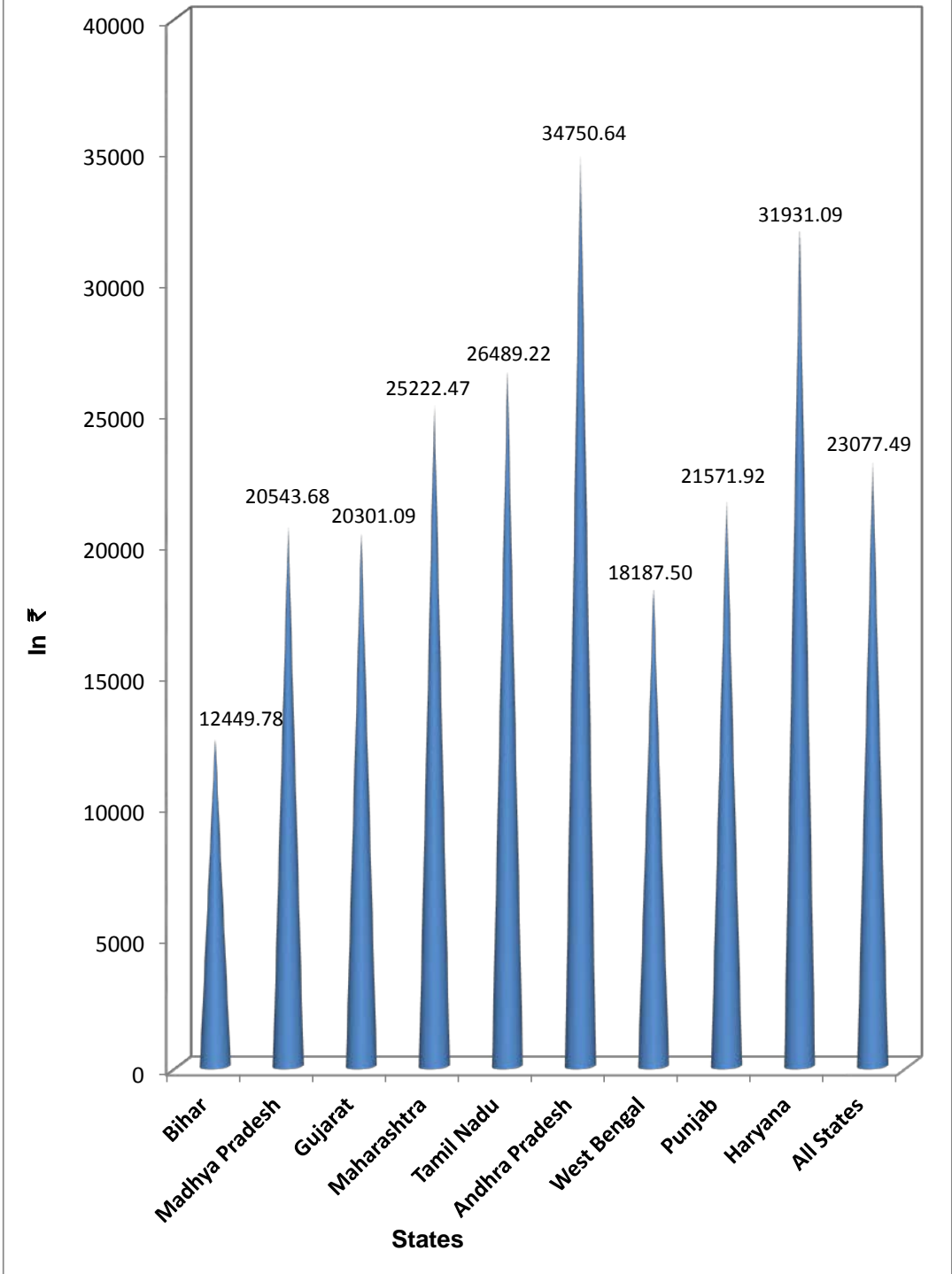
**Per Capita Total Developmental Expenditure of Major States during 2021-22 (RE)**



**Table 3.3.3**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2022-23 (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	184525.90	55435.48	25.00	239986.38	76.89	34750.64
2	Bihar	156867.26	66147.24	6.64	223021.14	70.34	12449.78
3	Chhattisgarh	77436.92	25480.54	1082.57	104000.03	74.46	25812.31
4	Goa	14926.29	6764.66	0.00	21690.95	68.81	93289.31
5	Gujarat	144340.76	73522.70	544.71	218408.17	66.09	20301.09
6	Haryana	95793.28	46410.50	0.00	142203.78	67.36	31931.09
7	Jharkhand	69189.20	25198.11	0.15	94387.46	73.30	17605.39
8	Karnataka	173318.83	72171.84	6050.54	251541.21	68.90	25676.86
9	Kerala	90023.29	72510.56	11053.66	173587.51	51.86	25216.61
10	Madhya Pradesh	176881.10	62674.89	8159.44	247715.43	71.40	20543.68
11	Maharashtra	317803.12	149414.61	28186.84	495404.57	64.15	25222.47
12	Odisha	133740.85	50669.95	1587.84	185998.64	71.90	30258.11
13	Punjab	66010.08	49786.92	4116.40	119913.40	55.05	21571.92
14	Rajasthan	202816.31	70651.69	0.04	273468.04	74.16	25132.13
15	Tamil Nadu	203437.21	110843.83	18970.40	333251.44	61.05	26489.22
16	Telangana	198875.92	46370.59	10.10	245256.61	81.09	52335.77
17	Uttar Pradesh	379905.03	185050.64	18000.02	582955.69	65.17	16186.84
18	West Bengal	179874.41	80238.14	516.89	260629.44	69.02	18187.50
	<b>Sub Total-I</b>	<b>2865765.76</b>	<b>1249342.89</b>	<b>98311.24</b>	<b>4213419.89</b>	<b>68.02</b>	<b>22559.76</b>
<b>Special Category</b>							
19	Arunachal Pradesh	16212.33	8696.03	0.00	24908.36	65.09	101327.06
20	Assam	74065.53	40225.72	737.08	115028.33	64.39	20804.92
21	Himachal Pradesh	29589.95	16422.16	10.63	46022.74	64.29	39453.27
22	Manipur	20070.45	6550.77	578.90	27200.12	73.79	62720.16
23	Meghalaya	12623.67	5293.57	0.00	17917.24	70.46	38253.55
24	Mizoram	7687.81	4982.44	0.00	12670.25	60.68	64065.08
25	Nagaland	9949.36	7479.77	0.00	17429.13	57.08	45224.36
26	Sikkim	6668.54	3151.52	127.88	9947.94	67.03	95264.86
27	Tripura	15553.78	10005.76	310.00	25869.54	60.12	37936.05
28	Uttarakhand	37195.89	19995.27	2812.09	60003.25	61.99	32065.42
	<b>Sub Total-II</b>	<b>229617.31</b>	<b>122803.01</b>	<b>4576.58</b>	<b>356996.90</b>	<b>64.32</b>	<b>32340.47</b>
	<b>All States</b>	<b>3095383.07</b>	<b>1372145.90</b>	<b>102887.82</b>	<b>4570416.79</b>	<b>67.73</b>	<b>23077.49</b>

**Per Capita Total Developmental Expenditure of Major States during 2022-23 (BE)**



## CHAPTER-IV

### STATE-WISE COMPARISON DURING LAST SIX YEARS

This chapter is devoted to the State-wise comparison of States' Own Tax Revenue as percentage to total revenue receipts, total developmental expenditure as percentage to total expenditure and ratio of revenue and fiscal deficit to GSDP amongst the States of non-special and special categories during the last 6 years i.e. 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE).

#### 4.1 States' Own Tax Revenue

##### Non -Special Category States

The analysis reveals that the share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together was 50.61 percent, 48.31 percent, 47.80 percent, 47.81 percent, 48.11 percent and 48.97 percent during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE), respectively. In Haryana State, it was 66.73 percent, 64.88 percent, 63.11 percent, 62.04 percent 70.19 percent and 69.28 percent during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (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 24.05 percent, 22.58 percent, 22.62 percent 21.57 percent, 20.15 percent and 20.01 percent during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE), respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE) are given in Table 4.1.

**Table 4.1****States' Own Tax Revenue as Percentage to Total Revenue Receipts  
of States during the years 2017-18 to 2022-23 (BE)**

Sr. No.	State	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	49.89	51.17	51.88	49.01	47.73	47.60
2	Bihar	25.30	23.41	24.26	23.67	20.73	21.04
3	Chhattisgarh	36.87	33.63	34.63	36.23	32.75	32.56
4	Goa	45.13	42.59	41.39	37.19	32.84	35.97
5	Gujarat	59.73	59.24	55.31	54.83	64.59	65.85
6	Haryana	66.73	64.88	63.11	62.04	70.19	69.28
7	Jharkhand	27.46	26.27	28.71	30.06	28.04	29.92
8	Karnataka	61.45	59.12	58.35	61.93	58.81	66.82
9	Kerala	58.01	54.95	55.78	48.82	49.94	55.26
10	Madhya Pradesh	37.03	34.66	37.81	37.20	37.45	37.33
11	Maharashtra	70.46	67.51	66.72	60.96	62.75	63.59
12	Odisha	36.47	31.16	31.82	32.82	29.33	28.05
13	Punjab	59.41	51.09	48.71	43.52	46.73	47.80
14	Rajasthan	42.69	42.22	42.28	44.88	43.71	45.72
15	Tamil Nadu	65.95	61.09	61.57	60.98	59.77	61.71
16	Telangana	65.50	64.13	65.92	66.05	59.51	56.06
17	Uttar Pradesh	39.32	37.22	33.52	40.48	42.34	44.20
18	West Bengal	43.96	42.36	42.45	40.63	41.98	40.06
	<b>Sub Total- I</b>	<b>50.61</b>	<b>48.31</b>	<b>47.80</b>	<b>47.81</b>	<b>48.11</b>	<b>48.97</b>
<b>Special Category</b>							
19	Arunachal	12.68	7.86	8.25	8.39	9.29	8.77
20	Assam	28.57	25.87	25.63	26.00	22.89	22.46
21	Himachal Pradesh	27.74	24.81	24.80	24.17	26.18	29.91
22	Manipur	11.69	10.88	11.27	9.99	8.98	9.82
23	Meghalaya	20.34	19.44	20.09	19.40	16.93	16.06
24	Mizoram	10.01	8.80	7.57	8.37	7.64	7.01
25	Nagaland	8.87	8.05	8.41	8.97	10.43	8.82
26	Sikkim	17.99	16.01	20.04	17.24	14.54	15.87
27	Tripura	18.46	15.48	19.10	15.62	11.45	12.02
28	Uttarakhand	40.14	39.55	37.48	31.25	32.32	29.86
	<b>Sub Total- II</b>	<b>24.05</b>	<b>22.58</b>	<b>22.62</b>	<b>21.57</b>	<b>20.15</b>	<b>20.01</b>
	<b>All States</b>	<b>47.98</b>	<b>46.26</b>	<b>45.85</b>	<b>45.53</b>	<b>45.60</b>	<b>46.55</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 67.94 percent, 67.34 percent, 66.61 percent, 66.37 percent, 68.42 percent and 68.02 percent during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE), respectively. In Haryana State, it was 68.67 percent, 68.72 percent, 68.66 percent, 63.49 percent, 67.09 percent and 67.36 percent during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE), respectively.

### **Special Category States**

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 64.24 percent, 65.31 percent, 65.18 percent, 65.27 percent, 68.48 percent and 64.32 percent during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE), respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE) are given in Table 4.2.

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**  
**of States during the years 2017-18 to 2022-23 (BE)**

Sr. No.	State	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
<b>Non-Special Category</b>							
1	Andhra Pradesh	71.27	72.50	68.39	67.97	73.87	76.89
2	Bihar	72.56	71.50	67.75	70.00	74.74	70.34
3	Chhattisgarh	78.17	77.66	75.14	73.18	75.01	74.46
4	Goa	68.98	67.47	67.99	68.42	72.66	68.81
5	Gujarat	70.49	69.96	70.02	70.35	71.27	66.09
6	Haryana	68.67	68.72	68.66	63.49	67.09	67.36
7	Jharkhand	73.17	70.82	69.99	70.92	72.63	73.30
8	Karnataka	76.46	75.96	73.80	72.38	68.79	68.90
9	Kerala	51.92	50.08	46.02	56.71	50.20	51.86
10	Madhya Pradesh	75.47	73.31	74.15	72.11	71.85	71.40
11	Maharashtra	64.59	64.95	63.81	63.30	65.45	64.15
12	Odisha	76.78	76.19	74.42	73.46	74.36	71.90
13	Punjab	45.07	50.24	55.53	46.05	53.92	55.05
14	Rajasthan	73.79	70.70	70.72	68.80	72.78	74.16
15	Tamil Nadu	62.53	61.27	60.44	64.95	64.91	61.05
16	Telangana	72.70	72.79	72.36	73.15	79.69	81.09
17	Uttar Pradesh	60.85	60.44	62.69	61.70	64.66	65.17
18	West Bengal	66.39	67.79	64.89	62.90	66.73	69.02
	<b>Sub Total- I</b>	<b>67.94</b>	<b>67.34</b>	<b>66.61</b>	<b>66.37</b>	<b>68.42</b>	<b>68.02</b>
<b>Special Category</b>							
19	Arunachal	71.38	73.10	71.81	72.77	72.42	65.09
20	Assam	64.47	68.07	70.72	69.11	72.98	64.39
21	Himachal Pradesh	64.19	66.13	65.48	65.19	66.64	64.29
22	Manipur	59.73	59.35	55.71	61.36	70.63	73.79
23	Meghalaya	69.32	68.95	64.50	68.77	71.10	70.46
24	Mizoram	73.35	70.25	70.15	66.02	69.87	60.68
25	Nagaland	60.00	56.57	56.47	56.72	58.69	57.08
26	Sikkim	69.32	68.02	61.97	66.98	68.26	67.03
27	Tripura	62.09	59.28	57.71	59.01	61.84	60.12
28	Uttarakhand	58.14	59.97	58.53	59.89	59.70	61.99
	<b>Sub Total- II</b>	<b>64.24</b>	<b>65.31</b>	<b>65.18</b>	<b>65.27</b>	<b>68.48</b>	<b>64.32</b>
	<b>All States</b>	<b>67.60</b>	<b>67.19</b>	<b>66.51</b>	<b>66.29</b>	<b>68.43</b>	<b>67.73</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, Chhattisgarh, Haryana, Madhya Pradesh, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the year 2017-18 to 2022-23 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 1.7 percent in 2017-18 but thereafter, the ratio was decreased to 1.5 percent in 2018-19 but in 2019-20 and 2020-21, it was again increased to 2.2 and 3.0 percent and in 2022-23 (BE) it again decreased to 1.0 percent. The fiscal deficit to GSDP ratio shows deficit of all non-special and special category States. The fiscal deficit to GSDP ratio in Haryana was 3.1 percent, 3.0 percent, 3.9 percent, 3.8 percent, 3 percent, 3 percent in during 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 (RE) and 2022-23 (BE), respectively.

#### **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 2017-18 to 2022-23 (BE). The fiscal deficit-GSDP ratio of all special category States shows deficit during the period 2017-18 to 2022-23 (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 2017-18 to 2022-23 (BE)**

(Percent)							
Sr. No.	State	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	2.0	1.6	2.7	3.5	1.6	1.3
2	Bihar	-3.1	-1.3	-0.1	1.9	5.5	-0.6
3	Chhattisgarh	-1.2	-0.2	2.8	2	0.3	-0.2
4	Goa	-0.7	-0.5	0.3	0.9	0	-0.5
5	Gujarat	-0.4	-0.2	-0.1	1.4	0	0.0
6	Haryana	1.7	1.5	2.2	3	1.4	1
7	Jharkhand	-0.7	-2.0	-0.6	1.0	-0.1	-1.8
8	Karnataka	-0.3	0.0	-0.1	1.1	0.3	0.6
9	Kerala	2.4	2.2	1.7	3.2	3.5	2.3
10	Madhya Pradesh	-0.6	-1.1	0.3	1.9	0.5	0.3
11	Maharashtra	-0.1	-0.5	0.6	1.5	1	0.7
12	Odisha	-3.1	-2.9	-0.4	-1.7	-3.3	-2.5
13	Punjab	2.0	2.5	2.6	3.2	3.6	2.0
14	Rajasthan	2.2	3.1	3.6	4.3	3	1.8
15	Tamil Nadu	1.5	1.4	2.0	3.4	2.7	2.2
16	Telangana	-0.5	-0.5	0.7	2.3	-0.4	-0.3
17	Uttar Pradesh	-0.9	-1.7	-4.0	0.1	-1.2	-2
18	West Bengal	1.0	1.0	1.6	2.3	2.1	1.7
<b>Special Category</b>							
19	Arunachal Pradesh	-13.0	-15.3	-9.5	-12.9	-18.9	-15.5
20	Assam	0.5	-2.1	0.4	-0.4	1	-0.7
21	Himachal Pradesh	-0.2	-1.0	0.0	0.1	-0.2	2
22	Manipur	-4.5	-2.9	-1.4	-1.6	-10.8	-15.7
23	Meghalaya	-2.8	1.6	0.4	2.3	-3.4	-1.6
24	Mizoram	-9.6	-7.9	-0.8	4.3	0.9	-5.8
25	Nagaland	-3.5	-1.9	0.7	-1.2	-1.4	-4.5
26	Sikkim	-4.5	-2.4	4.4	2.4	-2.1	-0.2
27	Tripura	0.6	-0.3	4.3	2	1.1	0.7
28	Uttarakhand	0.9	0.4	0.8	-0.5	-0.9	-0.9
	<b>All States</b>	<b>0.1</b>	<b>0.1</b>	<b>0.6</b>	<b>1.9</b>	<b>0.9</b>	<b>0.3</b>

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

**Table 4.3 (b)**  
**Fiscal Deficit to GSDP Ratio**  
**of States during the years 2017-18 to 2022-23 (BE)**

(Percent)							
Sr. No.	State	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	4.0	4.1	4.1	5.4	3.2	3.6
2	Bihar	3.0	2.6	2.1	5.1	11.4	3.5
3	Chhattisgarh	2.4	2.7	5.2	4.5	3.8	3.3
4	Goa	2.3	2.5	2.5	3.6	8.6	5.4
5	Gujarat	1.6	1.8	1.5	2.5	1.5	1.7
6	Haryana	3.1	3.0	3.9	3.8	3.0	3.0
7	Jharkhand	4.3	2.1	2.5	5	3.2	3.0
8	Karnataka	2.3	2.5	2.3	3.9	2.4	2.7
9	Kerala	3.8	3.4	2.8	5.1	5.1	3.9
10	Madhya Pradesh	3.1	2.7	3.5	5.1	3.7	4.0
11	Maharashtra	1.0	0.9	1.9	2.6	2.8	2.5
12	Odisha	2.1	2.1	3.4	1.8	0.4	3.0
13	Punjab	2.6	3.1	3.1	4.2	5.6	3.7
14	Rajasthan	3.0	3.7	3.8	5.9	5.2	4.4
15	Tamil Nadu	2.7	2.9	3.3	5.2	4.4	4.1
16	Telangana	3.5	3.1	3.3	5.1	3.9	4.0
17	Uttar Pradesh	2.0	2.1	-0.7	3.3	4.0	3.7
18	West Bengal	2.9	3.1	3.0	3.4	3.5	3.6
<b>Special Category</b>							
19	Arunachal Pradesh	1.4	8.0	3.7	3.5	2.2	1.7
20	Assam	3.2	1.5	4.4	3.3	9.5	3.5
21	Himachal Pradesh	2.8	2.3	3.4	3.6	4	5.0
22	Manipur	1.4	3.3	2.2	5.5	10	6.6
23	Meghalaya	0.5	6.1	3.2	7.5	4.2	4.5
24	Mizoram	1.8	1.8	4.9	10.4	8.4	4.9
25	Nagaland	1.9	4.0	4.8	4.3	6.1	3.6
26	Sikkim	2.0	2.2	6.8	7.1	4.7	3.6
27	Tripura	4.5	2.7	5.8	3.5	5.2	6.3
28	Uttarakhand	3.7	3.0	3.0	2.3	1.9	3.1
	<b>All States</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>4.1</b>	<b>3.7</b>	<b>3.4</b>

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