



**GOVERNMENT OF HARYANA**

**ANALYSIS  
OF  
STATE FINANCES  
2023-24**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL  
AFFAIRS HARYANA  
2024**

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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 2021-22 (Accounts), 2022-23 [Revised Estimates (RE)] and 2023-24 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2023-24" issued by the Reserve Bank of India.

The report has been prepared by Sh. Surender Kumar, Research Officer with the assistance of Sh. Sanjay Bindal, Artist, Smt. Suman Saini, Senior Scale Stenographer and Ms. Manjeet Kaur, Young Professional under the guidance of Dr. M.S. Luhach, 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 22<sup>nd</sup> March, 2024

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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 ₹ 1417558.21 crore received by all States during 2021-22 (Accounts), the maximum collection was made from State Goods and Service Tax (SGST) (40.35 percent) followed by Sales Tax (24.35 percent), State Excise (13.66 percent) and Stamps & Registration fees (11.70 percent). During 2022-23 (RE) and 2023-24 (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 2021-22 (Accounts) to 2023-24 (BE). The share of SGST in Haryana was recorded as 42.94 percent, 43.62 percent and 44.22

percent during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE), respectively. The share of Sales Tax in total State's Own Tax Revenue was maximum in Tamil Nadu (39.61 percent) and minimum in West Bengal (14.00) during 2021-22 (Accounts) in the non-special category. During 2022-23 (RE) and 2023-24 (BE), the share of Sales Tax was maximum in Tamil Nadu and minimum in Karnataka. The share of Sales Tax in Haryana was recorded as 21.02 percent, 17.60 percent and 17.10 percent during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE), respectively. The share of State Excise in total State's Own Tax Revenue in Haryana was 14.86 percent, 15.31 percent and 15.19 percent during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE). In special category States, the share of SGST in total State's Own Tax Revenue was maximum in Mizoram during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE).

The per capita revenue from SGST recorded maximum in Goa and minimum in Bihar during 2021-22 (Accounts) and 2022-23 (RE) and maximum in Telangana and minimum in Goa during 2023-24 (BE). The per capita revenue from Sales Tax was recorded maximum in Goa and minimum in Bihar during 2021-22 (Accounts) and 2022-23 (RE) and maximum in Telangana and minimum in Goa during 2023-24 (BE) in non-special category states. In Haryana, it was estimated as ₹ 3778.02, ₹ 3833.33 and ₹ 4288.08 during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 28 States, about 53 to 58 percent revenue was collected from States' own sources whereas the remaining 42 to 47 percent revenue was received from the Centre in the form of share in Central Taxes and Grants from the Centre during the period of three years. Bihar has collected the minimum percentage ranging from about 20 to 24 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 68.35 percent, 67.36 percent and 69.39 percent in total revenues was received from State's own sources during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 44 percent in all special category States except Himachal Pradesh and 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 during 2021-22 (Accounts) and 2022-23 (RE) and during 2023-24 (BE) it is maximum in Telangana and minimum in Goa in non-special category states. The per capita revenue from the Centre in the form of share in Central Taxes remained at maximum level in Goa during 2021-22 (Accounts) and 2022-23 (RE) and during 2023-24 (BE) it is maximum in Odisha. In Haryana State, the per capita share in Central Taxes was ₹ 3273.45, ₹ 3459.33 and ₹ 3696.83 whereas the per capita share from the Central Grants was ₹ 2558.33, ₹ 3444.63 and ₹ 3175.66 in 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE), respectively. The per capita total receipts (revenue and capital) during the three years were highest in Uttar Pradesh in non-special category. In Haryana, it was estimated as ₹ 110436.89, ₹ 132472.24 and ₹ 148729.62 during 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (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 2021-22 (Accounts) but it was maximum in Telangana in 2022-23 (RE) and 2023-24 (BE). The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Kerala during 2021-22 (Accounts), and it was maximum in Rajasthan during 2022-23 (RE) and it was Tamil Nadu during 2023-24 (BE) in the non-special category. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, it ranged from about 78 percent to 97 percent whereas in the small special category States, it varied from about 32 percent to 99 percent during the period of three years.

The percent of total developmental expenditure (Revenue + Capital) as percentage to total expenditure was maximum in Madhya Pradesh in the non-special category States during 2021-22 (Accounts) but in 2022-23 (RE) and 2023-24 (BE) it was maximum in Telangana. In the special category States, the developmental expenditure as percentage to total expenditure varied from about 53 to 75 percent during the three years. The per capita total developmental expenditure was recorded as maximum in Goa during 2021-22 (Accounts) and 2022-23 (RE) but in 2023-24 (BE) it was maximum in Telangana 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 52 percent during the period of last 6 years, i.e. 2018-19 to 2023-24 (BE). It ranged from

about 20 percent to 23 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 2018-19 to 2023-24 (BE). It varied from about 64 percent to 67 percent for the special category States during the same period. The revenue deficit to GSDP ratio of all non-special category States shows surplus in all non special category States except Andhra Pradesh, Haryana, Karnataka, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the period 2018-19 to 2023-24 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 1.5 percent in 2018-19 but thereafter, the ratio was increased to 2.2 percent in 2019-20, 3.0 in 2020-21 but it was decreased to 2.3 in 2021-22, 1.8 percent in 2022-23 (RE) and 1.5 percent in 2023-24 (BE). 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 3.0 percent, 3.9 percent, 3.8 percent, 3.6 percent, 3.3 percent and 3.0 percent in during 2018-19, 2019- 20, 2020-21, 2021-22, 2022-23 (RE) and 2023-24 (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 2021-22 (Accounts), 2022-23 [Revised Estimates (RE)] and 2023-24 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2023-24 issued by the Reserve Bank of India. This is the 54<sup>th</sup> report in the series started from the year 1968-69.

**1.5** In order to present a meaningful comparison of receipts and expenditure of State Governments, all 28 States have been grouped into ‘non-special category States’ and ‘special category States’. Ten States namely Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category. The remaining 18 States namely Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal have been included in non-special category.

**1.6** Chapter II of the report focuses on evaluating the resources of the States. The resources of the States have been analysed in terms of the revenue receipts including State’s Own Tax and Non-Tax revenue, Grants-in-Aid and Share in Central Taxes from the Government of India and total receipts (Revenue and Capital) in all 28 States of ‘non-special category States’ and ‘special category States’ during the years 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE).

##### **2.1.1 States’ Own Tax Revenue during 2021-22 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 1417558.21 crore collected by all States during 2021-22 (Accounts), 40.35 percent revenue came from State Goods and Services Tax and 24.35 percent came from Sales Tax. The revenue from State Excise, Stamps and Registration Fees, Taxes on Vehicles

and Land Revenue constituted 13.66 percent, 11.70 percent, 5.02 percent and 1.06 percent, respectively of total States' Own Tax Revenue collected by all States. The remaining 3.87 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 (7.62 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Uttar Pradesh (24.65 percent). It was 14.86 percent in Haryana. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Tamil Nadu (39.61 percent) and minimum in West Bengal (14.00 percent). It was 21.02 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 (55.27 percent) and minimum in Telangana (31.68 percent). It was 42.94 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Bihar (7.10 percent) and minimum in West Bengal (3.72 percent). The share of Stamps and Registration Fees in total State's Own Tax Revenue ranged from 4.64 percent in Jharkhand to 16.11 percent in Maharashtra. It was 14.24 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 0.05 percent in Himachal Pradesh to 1.53 percent in Mizoram. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Mizoram (0.21percent) and maximum in Uttarakhand (22.98 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 16.24 percent in Uttarakhand to 31.25 percent in Meghalaya. The Share of State Goods and Services Tax in total State's Own Tax Revenue was maximum in Mizoram (74.05 percent) and minimum in Uttarakhand (42.14 percent). The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (10.80 percent) and minimum in Arunachal Pradesh (2.98 percent). The share of Stamps and Registration Fees of a State in total State's Own Taxes ranged from 0.26 percent in Nagaland to 10.50 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 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

### **2.1.2 State's Own Tax Revenue during 2022-23 (RE)**

Out of the total States' Own Tax Revenue of ₹ 1733809.30 crore collected by all the States during 2022-23 (RE), 42.13 percent revenue came from State Goods and Services Tax and 22.96 percent came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 13.28 percent, 11.30 percent, 5.30 percent and 0.99 percent, respectively of total States' Own Tax Revenue. The remaining 4.03 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 2022-23 (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 (6.07 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 (22.32 percent). It was 15.31 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State from the year 2016-17. Gujarat with 0.13 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 (38.75 percent) and minimum in Karnataka (12.95 percent). The share of SGST of a State to its total State's Own Tax Revenue was maximum in Bihar (59.73 percent) and minimum in Telangana (32.74 percent). It was 43.62 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Kerala (7.55 percent) and minimum in Gujarat (3.53 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 4.64 percent in Odisha to 16.30 percent in Haryana. It was highest in Haryana.

#### **Special Category States**

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.09 percent in Nagaland to 1.96 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (0.15 percent) and

maximum in Uttarakhand (21.27 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 11.20 percent in Arunachal Pradesh to 26.47 percent in Assam. The percentage share of SGST of a State to its total State's Own Tax Revenue was maximum in Manipur (79.23 percent) and minimum in Uttarakhand (43.63 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Uttarakhand (7.67 percent) and minimum in Arunachal Pradesh (1.60 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.21 percent in Nagaland to 10.91 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 (RE) are given in Tables 2.1.2 (a) and 2.1.2 (b), respectively.

### **2.1.3 States' Own Tax Revenue during 2023-24 (BE)**

Out of the total States' Own Tax Revenue of ₹ 2045046.39 crore estimated by all the States during 2023-24 (BE), 42.50 percent revenue was estimated from SGST and 22.20 percent in Sales Tax. The revenue estimated from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 13.22 percent, 11.84 percent, 5.33 percent and 0.97 percent, respectively of total States' Own Tax Revenue. The remaining 3.94 percent revenue was estimated from other Taxes and Duties.

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

The percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in Jharkhand (4.86 percent) and minimum in Telangana (0.01 percent) amongst the non-special category States. The share of State Excise of a State in its total State's Own Tax Revenue was estimated to be maximum in Uttar Pradesh (22.08 percent). It was 15.19 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State. Gujarat with 0.11 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 (36.35 percent) and minimum in Karnataka (12.18 percent). Haryana's share was 17.10 percent. The share of SGST in Total State's Tax Revenue was maximum in Bihar (62.60 percent) and minimum in Andhra Pradesh (33.38 percent). It was (44.22 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 Kerala (7.23 percent) and minimum in Gujarat (3.73 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 3.89 percent in Jharkhand to 16.57 percent in Haryana. It is highest in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue amongst the special category States reveals that the share of Land Revenue estimated by a State in its total State's Own Tax Revenue ranged from 0.09 percent in Nagaland to 2.27 percent in Assam. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Mizoram (0.17 percent) and maximum in Uttarakhand (19.76 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 11.07 percent in Mizoram to 25.81 percent in Assam. The share of SGST of a State in its Total State's Own Tax Revenue was maximum in Mizoram (79.77 percent) and minimum in Uttarakhand (43.98 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (8.60 percent) and minimum in Arunachal Pradesh (1.56 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.20 percent in Nagaland to 10.32 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 2023-24 (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 2021-22 (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	49.97	14702.86	20808.08	23809.43	3432.53	7635.22	541.41
2	Bihar	284.20	-1.29	6871.70	19264.15	2475.09	5223.98	736.71
3	Chhattisgarh	949.94	5106.61	5341.10	9483.48	1372.51	1945.36	2884.73
4	Goa	65.87	650.04	1383.26	2757.76	261.10	644.53	42.81
5	Gujarat	2782.52	154.82	29044.45	43486.98	3888.62	10432.57	7888.11
6	Haryana	21.29	7933.42	11220.71	22922.14	3264.61	7598.38	416.61
7	Jharkhand	1621.21	1806.61	5213.40	9557.40	1262.78	987.25	840.96
8	Karnataka	181.49	26377.68	19273.70	49929.02	6915.26	14019.66	4041.97
9	Kerala	470.84	2032.23	22487.43	24169.81	4037.10	4857.33	285.78
10	Madhya Pradesh	732.72	10334.48	16184.77	22028.52	3028.68	8098.41	5829.76
11	Maharashtra	3064.66	17220.72	45924.13	97304.89	9080.16	35593.58	12738.99
12	Odisha	664.24	5527.60	9999.60	16392.24	1663.53	2418.62	4082.09
13	Punjab	83.54	6157.28	6869.31	15541.59	2358.96	3308.34	3007.84
14	Rajasthan	631.48	11807.34	20605.40	27501.90	4758.92	6491.91	3011.01
15	Tamil Nadu	205.18	8236.63	48668.21	45276.49	5627.40	14330.98	521.40
16	Telangana	0.26	17482.19	26973.83	28916.87	4380.61	12372.73	1144.89
17	Uttar Pradesh	192.79	36319.63	27058.17	54594.11	7775.82	20048.26	1378.96
18	West Bengal	2742.67	13541.93	9950.63	31271.06	2647.15	7366.44	3561.97
<b>Sub Total-I</b>		<b>14744.87</b>	<b>185390.78</b>	<b>333877.88</b>	<b>544207.84</b>	<b>68230.83</b>	<b>163373.55</b>	<b>52956.00</b>
<b>Special Category</b>								
19	Arunachal	6.83	115.92	324.60	1131.00	48.94	12.48	0.01
20	Assam	185.02	1939.07	4866.68	10579.56	978.21	439.46	545.10
21	Himachal	4.81	1980.62	1592.24	4482.15	510.04	318.60	826.12
22	Manipur	3.35	15.99	411.66	1125.56	56.67	7.98	34.18
23	Meghalaya	9.83	308.00	718.88	1117.94	99.42	27.06	19.25
24	Mizoram	13.04	1.79	150.76	632.34	27.90	7.48	20.62
25	Nagaland	1.23	3.32	261.86	830.34	141.04	3.39	64.63
26	Sikkim	9.53	249.21	227.19	655.55	39.09	23.35	50.50
27	Tripura	8.94	319.60	463.12	1282.69	103.22	89.65	75.73
28	Uttarakhand	39.88	3258.09	2301.64	5973.36	889.02	1488.04	226.09
<b>Sub Total-II</b>		<b>282.46</b>	<b>8191.61</b>	<b>11318.63</b>	<b>27810.49</b>	<b>2893.55</b>	<b>2417.49</b>	<b>1862.23</b>
<b>Total (I+II) All States</b>		<b>15027.33</b>	<b>193582.39</b>	<b>345196.51</b>	<b>572018.33</b>	<b>71124.38</b>	<b>165791.04</b>	<b>54818.23</b>



**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2021-22 (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	0.07	20.71	29.32	33.54	4.84	10.76	0.76
2	Bihar	0.82	0.00	19.72	55.27	7.10	14.99	2.11
3	Chhattisgarh	3.51	18.85	19.72	35.02	5.07	7.18	10.65
4	Goa	1.13	11.20	23.83	47.50	4.50	11.10	0.74
5	Gujarat	2.85	0.16	29.73	44.52	3.98	10.68	8.08
6	Haryana	0.04	14.86	21.02	42.94	6.12	14.24	0.78
7	Jharkhand	7.62	8.49	24.49	44.89	5.93	4.64	3.95
8	Karnataka	0.15	21.85	15.96	41.35	5.73	11.61	3.35
9	Kerala	0.81	3.48	38.55	41.43	6.92	8.33	0.49
10	Madhya Pradesh	1.11	15.60	24.43	33.26	4.57	12.23	8.80
11	Maharashtra	1.39	7.79	20.79	44.04	4.11	16.11	5.77
12	Odisha	1.63	13.57	24.54	40.23	4.08	5.94	10.02
13	Punjab	0.22	16.50	18.40	41.64	6.32	8.86	8.06
14	Rajasthan	0.84	15.78	27.54	36.76	6.36	8.68	4.02
15	Tamil Nadu	0.17	6.70	39.61	36.85	4.58	11.66	0.42
16	Telangana	0.00	19.15	29.55	31.68	4.80	13.56	1.25
17	Uttar Pradesh	0.13	24.65	18.36	37.05	5.28	13.60	0.94
18	West Bengal	3.86	19.05	14.00	43.99	3.72	10.36	5.01
<b>Sub Total-I</b>		<b>1.08</b>	<b>13.60</b>	<b>24.50</b>	<b>39.93</b>	<b>5.01</b>	<b>11.99</b>	<b>3.89</b>
<b>Special Category</b>								
19	Arunachal	0.42	7.07	19.80	68.97	2.98	0.76	0.00
20	Assam	0.95	9.93	24.92	54.16	5.01	2.25	2.79
21	Himachal	0.05	20.39	16.39	46.14	5.25	3.28	8.50
22	Manipur	0.20	0.97	24.87	67.99	3.42	0.48	2.06
23	Meghalaya	0.43	13.39	31.25	48.60	4.32	1.18	0.84
24	Mizoram	1.53	0.21	17.65	74.05	3.27	0.88	2.41
25	Nagaland	0.09	0.25	20.05	63.59	10.80	0.26	4.95
26	Sikkim	0.76	19.87	18.11	52.26	3.12	1.86	4.03
27	Tripura	0.38	13.64	19.77	54.75	4.41	3.83	3.23
28	Uttarakhand	0.28	22.98	16.24	42.14	6.27	10.50	1.59
<b>Sub Total-II</b>		<b>0.52</b>	<b>14.95</b>	<b>20.66</b>	<b>50.77</b>	<b>5.28</b>	<b>4.41</b>	<b>3.40</b>
<b>Total (I+II) All States</b>		<b>1.06</b>	<b>13.66</b>	<b>24.35</b>	<b>40.35</b>	<b>5.02</b>	<b>11.70</b>	<b>3.87</b>

**Table 2.1.2 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2022-23 (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	60.32	16167.37	20098.00	29200.00	5124.00	9000.00	4693.03
2	Bihar	500.00	0.00	7210.00	24721.00	3000.00	5500.00	456.00
3	Chhattisgarh	1000.00	6449.99	6643.49	11795.96	1750.00	2100.00	3060.56
4	Goa	40.98	718.73	1730.97	2782.52	370.98	609.34	77.65
5	Gujarat	3600.00	170.00	38000.00	63413.00	4712.00	12895.00	10620.05
6	Haryana	25.00	10000.00	11500.00	28500.00	4200.00	10650.00	461.30
7	Jharkhand	1500.00	2050.00	6226.00	11000.00	1650.00	1200.00	1094.42
8	Karnataka	42.69	32000.00	18640.00	63220.00	9007.00	17000.00	3973.31
9	Kerala	839.56	2800.49	24964.67	30238.00	5300.72	5704.19	340.87
10	Madhya Pradesh	1133.91	12917.61	18064.00	28000.00	4000.00	9200.00	4821.72
11	Maharashtra	3000.00	23000.00	55000.00	125411.00	11450.00	40000.00	17925.31
12	Odisha	750.00	6882.00	11801.00	19242.00	1979.00	2179.00	4167.00
13	Punjab	92.91	8896.95	6400.00	19000.00	2650.00	3950.00	3150.00
14	Rajasthan	523.70	14500.00	23500.00	36000.00	6700.00	8300.00	3194.93
15	Tamil Nadu	261.01	10553.11	58857.31	55389.54	7637.21	17548.12	1624.31
16	Telangana	6.71	17500.00	33000.00	36203.00	6453.00	15600.00	1829.57
17	Uttar Pradesh	243.07	41349.27	31541.50	76709.80	8770.55	24266.69	2357.10
18	West Bengal	3082.55	15001.39	12134.15	34819.49	3258.09	7117.89	4086.44
	<b>Sub Total-I</b>	<b>16702.41</b>	<b>220956.91</b>	<b>385311.09</b>	<b>695645.31</b>	<b>88012.55</b>	<b>192820.23</b>	<b>67933.57</b>
<b>Special Category</b>								
19	Arunachal	20.75	210.58	250.02	1703.60	35.64	12.09	0.01
20	Assam	338.32	2326.89	6593.79	13219.87	1245.04	677.86	506.74
21	Himachal	15.02	2197.02	1430.48	5399.80	680.18	399.25	744.00
22	Manipur	7.00	18.00	450.00	1705.40	110.00	24.00	85.60
23	Meghalaya	4.87	350.03	649.16	1463.16	123.20	23.71	21.38
24	Mizoram	19.00	1.50	115.02	770.00	34.95	11.28	20.05
25	Nagaland	1.25	3.20	275.00	975.00	130.00	3.10	60.44
26	Sikkim	8.60	297.00	233.00	786.83	46.00	14.33	50.66
27	Tripura	12.59	347.59	463.62	1459.04	117.56	102.57	73.85
28	Uttarakhand	37.98	3604.92	2353.12	7396.34	1300.00	1849.23	410.15
	<b>Sub Total-II</b>	<b>465.38</b>	<b>9356.73</b>	<b>12813.21</b>	<b>34879.04</b>	<b>3822.57</b>	<b>3117.42</b>	<b>1972.88</b>
	<b>All States (I+II)</b>	<b>17167.79</b>	<b>230313.64</b>	<b>398124.30</b>	<b>730524.35</b>	<b>91835.12</b>	<b>195937.65</b>	<b>69906.45</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2022-23 (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	0.07	19.17	23.83	34.62	6.08	10.67	5.56
2	Bihar	1.21	0.00	17.42	59.73	7.25	13.29	1.10
3	Chhattisgarh	3.05	19.66	20.25	35.96	5.34	6.40	9.33
4	Goa	0.65	11.35	27.34	43.95	5.86	9.62	1.23
5	Gujarat	2.70	0.13	28.48	47.53	3.53	9.67	7.96
6	Haryana	0.04	15.31	17.60	43.62	6.43	16.30	0.71
7	Jharkhand	6.07	8.29	25.19	44.50	6.67	4.85	4.43
8	Karnataka	0.03	22.24	12.95	43.94	6.26	11.82	2.76
9	Kerala	1.20	3.99	35.57	43.08	7.55	8.13	0.49
10	Madhya Pradesh	1.45	16.53	23.12	35.83	5.12	11.77	6.17
11	Maharashtra	1.09	8.34	19.94	45.47	4.15	14.50	6.50
12	Odisha	1.60	14.64	25.11	40.94	4.21	4.64	8.87
13	Punjab	0.21	20.16	14.50	43.04	6.00	8.95	7.14
14	Rajasthan	0.56	15.64	25.35	38.83	7.23	8.95	3.45
15	Tamil Nadu	0.17	6.95	38.75	36.47	5.03	11.55	1.07
16	Telangana	0.01	15.82	29.84	32.74	5.83	14.11	1.65
17	Uttar Pradesh	0.13	22.32	17.03	41.41	4.73	13.10	1.27
18	West Bengal	3.88	18.87	15.26	43.80	4.10	8.95	5.14
	<b>Sub Total-I</b>	<b>1.00</b>	<b>13.25</b>	<b>23.11</b>	<b>41.72</b>	<b>5.28</b>	<b>11.56</b>	<b>4.07</b>
<b>Special Category</b>								
19	Arunachal	0.93	9.43	11.20	76.30	1.60	0.54	0.00
20	Assam	1.36	9.34	26.47	53.07	5.00	2.72	2.03
21	Himachal	0.14	20.22	13.17	49.70	6.26	3.67	6.85
22	Manipur	0.29	0.75	18.75	71.06	4.58	1.00	3.57
23	Meghalaya	0.18	13.28	24.63	55.52	4.67	0.90	0.81
24	Mizoram	1.96	0.15	11.84	79.23	3.60	1.16	2.06
25	Nagaland	0.09	0.22	18.99	67.33	8.98	0.21	4.17
26	Sikkim	0.60	20.68	16.22	54.78	3.20	1.00	3.53
27	Tripura	0.49	13.49	17.99	56.62	4.56	3.98	2.87
28	Uttarakhand	0.22	21.27	13.88	43.63	7.67	10.91	2.42
	<b>Sub Total-II</b>	<b>0.70</b>	<b>14.09</b>	<b>19.29</b>	<b>52.51</b>	<b>5.75</b>	<b>4.69</b>	<b>2.97</b>
	<b>All States</b>	<b>0.99</b>	<b>13.28</b>	<b>22.96</b>	<b>42.13</b>	<b>5.30</b>	<b>11.30</b>	<b>4.03</b>

**Table 2.1.3 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2023-24 (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	57.71	18000.00	25402.00	34249.35	7000.00	12000.00	5889.69
2	Bihar	550.00	0.00	7934.00	31111.00	3300.00	6300.00	505.04
3	Chhattisgarh	1200.00	6699.99	7900.36	14027.63	1900.00	2500.00	3772.02
4	Goa	95.24	841.00	2141.73	3835.50	498.79	1097.64	78.89
5	Gujarat	2860.00	155.00	39246.00	66030.00	5183.00	13950.00	11423.97
6	Haryana	25.00	11500.00	12950.00	33480.00	4700.00	12550.00	511.50
7	Jharkhand	1500.00	2360.00	8695.00	14000.00	1800.00	1200.00	1302.13
8	Karnataka	103.85	36000.00	21100.00	76150.00	11500.00	25000.00	3448.75
9	Kerala	609.53	2975.37	28645.58	35982.63	5857.61	6111.79	856.26
10	Madhya Pradesh	1200.00	13845.00	19514.00	32000.00	4440.00	10400.00	5100.98
11	Maharashtra	4500.00	25200.00	56200.00	136041.00	12500.00	45000.00	18740.00
12	Odisha	815.00	7740.00	13273.00	22004.00	2226.00	2451.00	4491.00
13	Punjab	200.49	9785.00	7600.00	23000.00	3450.00	4750.00	3050.00
14	Rajasthan	635.76	17000.00	27300.00	48946.45	7700.00	9150.00	3436.89
15	Tamil Nadu	295.59	11819.48	65859.73	66967.08	8782.78	25567.30	1890.26
16	Telangana	12.05	19884.90	39500.00	44000.00	7512.00	18500.00	1619.70
17	Uttar Pradesh	962.00	58000.00	41788.00	108212.00	12672.00	34560.00	6440.00
18	West Bengal	3390.80	17921.56	13897.56	37791.86	3583.90	7473.79	4536.07
	<b>Sub Total-I</b>	<b>19013.02</b>	<b>259727.30</b>	<b>438946.96</b>	<b>827828.50</b>	<b>104606.08</b>	<b>238561.52</b>	<b>77093.15</b>
<b>Special Category</b>								
19	Arunachal	22.21	242.17	287.52	1959.14	40.00	14.00	0.00
20	Assam	681.56	3000.00	7743.24	15668.00	1445.04	821.04	642.78
21	Himachal	17.16	2350.81	1840.05	6263.77	775.41	439.00	1339.77
22	Manipur	7.97	20.52	540.00	2374.56	132.00	27.36	97.59
23	Meghalaya	5.85	413.04	791.98	1785.06	150.30	32.47	25.96
24	Mizoram	19.50	1.80	120.00	865.00	42.56	14.48	20.96
25	Nagaland	1.37	3.25	290.00	1075.00	135.00	3.15	61.95
26	Sikkim	20.00	315.00	280.00	960.00	56.00	27.00	68.95
27	Tripura	14.11	412.28	519.20	1634.09	131.66	114.84	82.70
28	Uttarakhand	54.01	3949.51	2603.43	8787.66	1475.00	2062.93	1050.14
	<b>Sub Total-II</b>	<b>843.74</b>	<b>10708.38</b>	<b>15015.42</b>	<b>41372.28</b>	<b>4382.97</b>	<b>3556.27</b>	<b>3390.80</b>
	<b>All States (I+II)</b>	<b>19856.76</b>	<b>270435.68</b>	<b>453962.38</b>	<b>869200.78</b>	<b>108989.05</b>	<b>242117.79</b>	<b>80483.95</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2023-24 (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	0.06	17.54	24.76	33.38	6.82	11.70	5.74
2	Bihar	1.11	0.00	15.96	62.60	6.64	12.68	1.02
3	Chhattisgarh	3.16	17.63	20.79	36.91	5.00	6.58	9.93
4	Goa	1.11	9.79	24.94	44.66	5.81	12.78	0.92
5	Gujarat	2.06	0.11	28.27	47.56	3.73	10.05	8.23
6	Haryana	0.03	15.19	17.10	44.22	6.21	16.57	0.68
7	Jharkhand	4.86	7.65	28.18	45.37	5.83	3.89	4.22
8	Karnataka	0.06	20.77	12.18	43.94	6.64	14.43	1.99
9	Kerala	0.75	3.67	35.35	44.40	7.23	7.54	1.06
10	Madhya Pradesh	1.39	16.01	22.56	36.99	5.13	12.02	5.90
11	Maharashtra	1.51	8.45	18.85	45.62	4.19	15.09	6.28
12	Odisha	1.54	14.60	25.04	41.52	4.20	4.62	8.47
13	Punjab	0.39	18.88	14.66	44.37	6.66	9.16	5.88
14	Rajasthan	0.56	14.89	23.91	42.87	6.74	8.01	3.01
15	Tamil Nadu	0.16	6.52	36.35	36.96	4.85	14.11	1.04
16	Telangana	0.01	15.18	30.15	33.58	5.73	14.12	1.24
17	Uttar Pradesh	0.37	22.08	15.91	41.20	4.82	13.16	2.45
18	West Bengal	3.83	20.23	15.69	42.66	4.05	8.44	5.12
	<b>Sub Total-I</b>	<b>0.97</b>	<b>13.21</b>	<b>22.33</b>	<b>42.11</b>	<b>5.32</b>	<b>12.14</b>	<b>3.92</b>
<b>Special Category</b>								
19	Arunachal	0.87	9.44	11.21	76.38	1.56	0.55	0.00
20	Assam	2.27	10.00	25.81	52.22	4.82	2.74	2.14
21	Himachal	0.13	18.05	14.13	48.09	5.95	3.37	10.29
22	Manipur	0.25	0.64	16.88	74.21	4.13	0.86	3.05
23	Meghalaya	0.18	12.89	24.71	55.70	4.69	1.01	0.81
24	Mizoram	1.80	0.17	11.07	79.77	3.93	1.34	1.93
25	Nagaland	0.09	0.21	18.47	68.48	8.60	0.20	3.95
26	Sikkim	1.16	18.24	16.21	55.59	3.24	1.56	3.99
27	Tripura	0.49	14.17	17.85	56.18	4.53	3.95	2.84
28	Uttarakhand	0.27	19.76	13.03	43.98	7.38	10.32	5.26
	<b>Sub Total-II</b>	<b>1.06</b>	<b>13.51</b>	<b>18.94</b>	<b>52.19</b>	<b>5.53</b>	<b>4.49</b>	<b>4.28</b>
	<b>All States</b>	<b>0.97</b>	<b>13.22</b>	<b>22.20</b>	<b>42.50</b>	<b>5.33</b>	<b>11.84</b>	<b>3.94</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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) in the following paragraphs:-

### **2.2.1 Per Capita States' Own Tax Revenue during 2021-22 (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 2021-22 (Accounts) shows that the per capita revenue from Land Revenue was maximum in Jharkhand (₹ 417.84) and minimum in Telangana (₹ 0.07). The per capita revenue from State Excise was maximum in Telangana (₹ 4624.92) followed by Goa (₹ 4062.75), Karnataka (₹ 3931.10) and Haryana (₹ 2671.19). 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 (₹ 553.28) and maximum in Goa (₹ 8645.38). It was ₹ 3778.02 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 17236.00) followed by Maharashtra (₹ 7784.39), Haryana (₹ 7717.89), Telangana (₹ 7649.97) and Karnataka (₹ 7440.99). It was minimum in Bihar (₹ 1551.06). The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 1631.88) followed by Telangana (₹ 1158.89), Kerala (₹ 1134.04) and Haryana (₹ 1099.20). It was minimum in Bihar (₹ 199.28). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 4028.31) followed by Telangana (₹ 3273.21), Maharashtra (₹ 2847.49), Haryana (₹ 2558.38) and Karnataka (₹ 2089.37).

#### **Special Category States**

In the special category States, the per capita revenue collected from Land Revenue was maximum in Sikkim (₹136.14) followed by Mizoram (₹108.67), Assam (₹ 52.46), Arunachal Pradesh (₹ 45.53) and Uttarakhand (₹ 34.68). In the remaining special category States, it was less than ₹ 30. The per capita revenue from State Excise ranged from ₹ 14.92 in Mizoram to ₹ 3560.14 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1129.56 in Tripura to ₹ 3245.57 in Sikkim. The per capita revenue from SGST ranged from ₹ 3005.56 in Assam to ₹ 9365.00 in Sikkim. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹773.06) and minimum in Manipur (₹ 177.09). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 1293.95) and minimum in Nagaland (₹ 15.41).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2021-22 (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 2022-23 (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 2022-23 (RE) was maximum in Gujarat (₹ 506.33) and minimum in Telangana (₹ 1.77) in the non-special category States. The per capita revenue from State Excise was maximum in Karnataka (₹ 4740.74) followed by Telangana (₹ 4605.26), Goa (₹ 4492.06), and Haryana (₹ 3333.33). The per capita revenue receipts from Sales Tax ranged from ₹ 572.22 in Bihar to ₹ 10818.56 in Goa. It was ₹ 3833.33 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 17390.75) and minimum in Bihar (₹ 1961.98). It was ₹ 9500.00 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 2318.63) and minimum in Bihar (₹ 238.10). It was ₹ 1400.00 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Telangana (₹ 4105.26) and minimum in Jharkhand (₹ 305.34).

#### **Special Category States**

The per capita revenue collected from Land Revenue was maximum in Mizoram (₹ 158.33) followed by Arunachal Pradesh (₹129.69), Sikkim (₹ 122.86), Assam (₹ 95.03) and Uttarakhand (₹ 32.74) amongst the States of special category. In the remaining special category States, it was less than ₹ 31. The per capita revenue receipts from State Excise ranged from ₹ 12.50 in Mizoram to ₹ 4242.86 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 958.50 in Mizoram to ₹ 3328.57 in Sikkim. The per capita revenue from SGST was maximum in Sikkim (₹11240.43) and minimum in Tripura (₹ 3558.63). The per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 1120.69) and minimum in Arunachal Pradesh (₹ 222.75). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 1594.16) and minimum in Nagaland (₹ 14.09).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2022-23 (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 2023-24 (BE)**

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

The State-wise comparison of per capita States' Own Tax Revenue during 2023-24 (BE) indicates that the per capita revenue from Land Revenue during 2023-24 (BE) was estimated to be maximum in Gujarat (₹ 400.00) and minimum in Telangana (₹ 3.16). The per capita revenue from State Excise was estimated to be maximum in Karnataka (₹ 5317.58) followed by Telangana (₹ 5219.13), Haryana (₹ 3807.95), Andhra Pradesh (₹ 3383.46) and Uttar Pradesh (₹ 2460.76). As already observed in the discussion of 2021-22 (Accounts) and 2022-23 (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 ₹ 135.98 in Goa to ₹ 10367.45 in Telangana. It was ₹ 4288.08 in Haryana. The per capita revenue from SGST was maximum in Telangana (₹ 11548.56) and minimum in Goa (₹ 243.52). It was ₹ 11086.09 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Telangana (₹ 1971.65) and minimum in Goa (₹ 31.67). It was estimated as ₹ 1556.29 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Telangana (₹ 4855.64) followed by Haryana (₹ 4155.63). It is highest in Haryana. It was estimated as minimum in Goa (₹ 69.69).

#### **Special Category States**

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Sikkim (₹ 285.71) followed by Assam (₹ 190.91), Mizoram (₹ 162.50), Arunachal Pradesh (₹ 138.81) and Uttarakhand (₹ 46.56). The per capita revenue from State Excise ranged from ₹ 14.77 in Nagaland to ₹ 4500.00 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1236.19 in Tripura to ₹ 4000.00 in Sikkim. The per capita revenue receipts from SGST ranged from Tripura (₹ 3890.69) to Sikkim (₹ 13714.29). The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 313.48 in Tripura to ₹1271.55 in Uttarakhand. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 96 except in Uttarakhand (₹ 1778.39), Himachal Pradesh (₹ 585.33), Sikkim (₹ 385.71), Tripura (₹ 273.43), Assam(₹ 229.98) and Mizoram (₹120.67).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2023-24 (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.

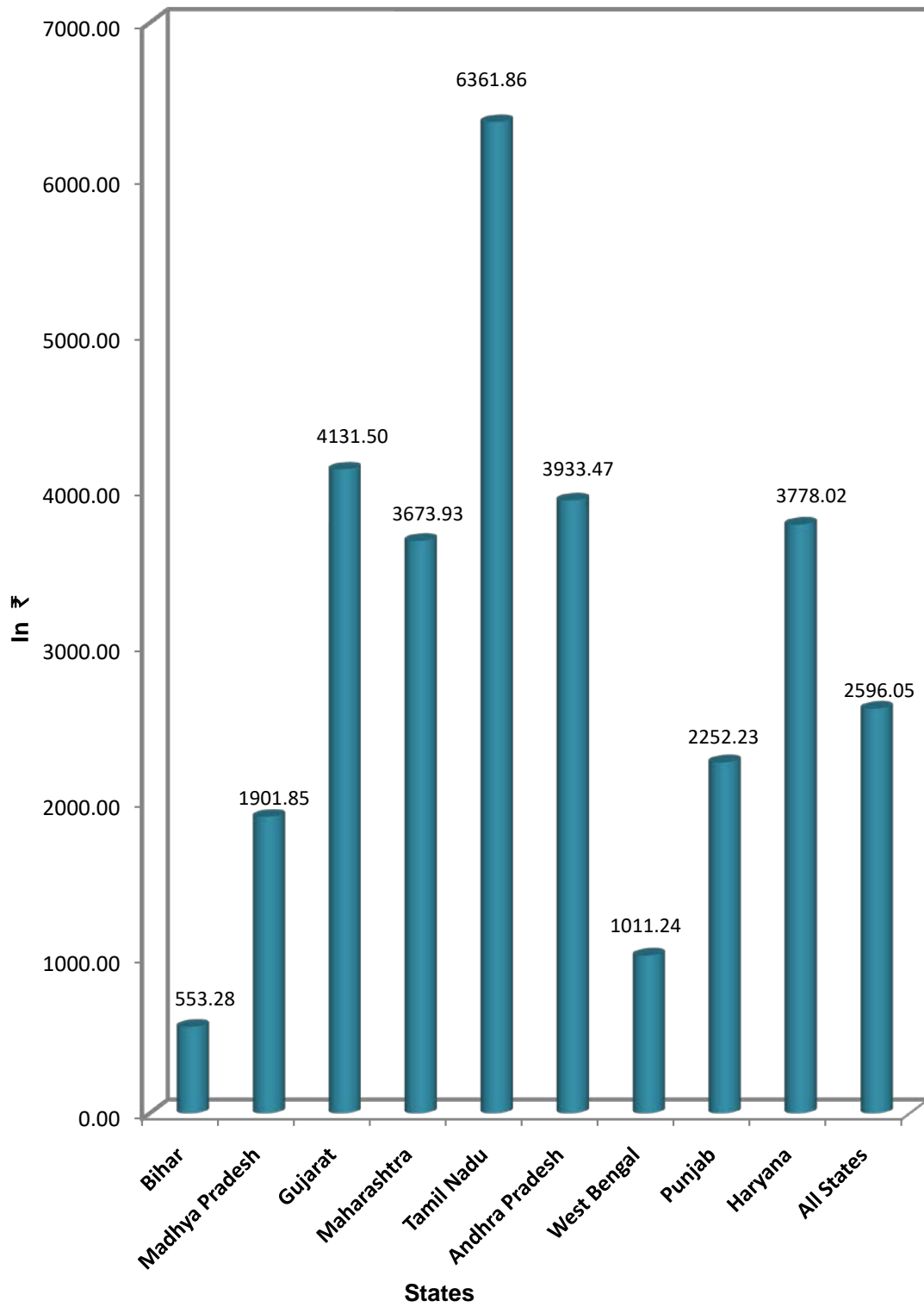


**Table 2.2.1**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2021-22 (Accounts)**

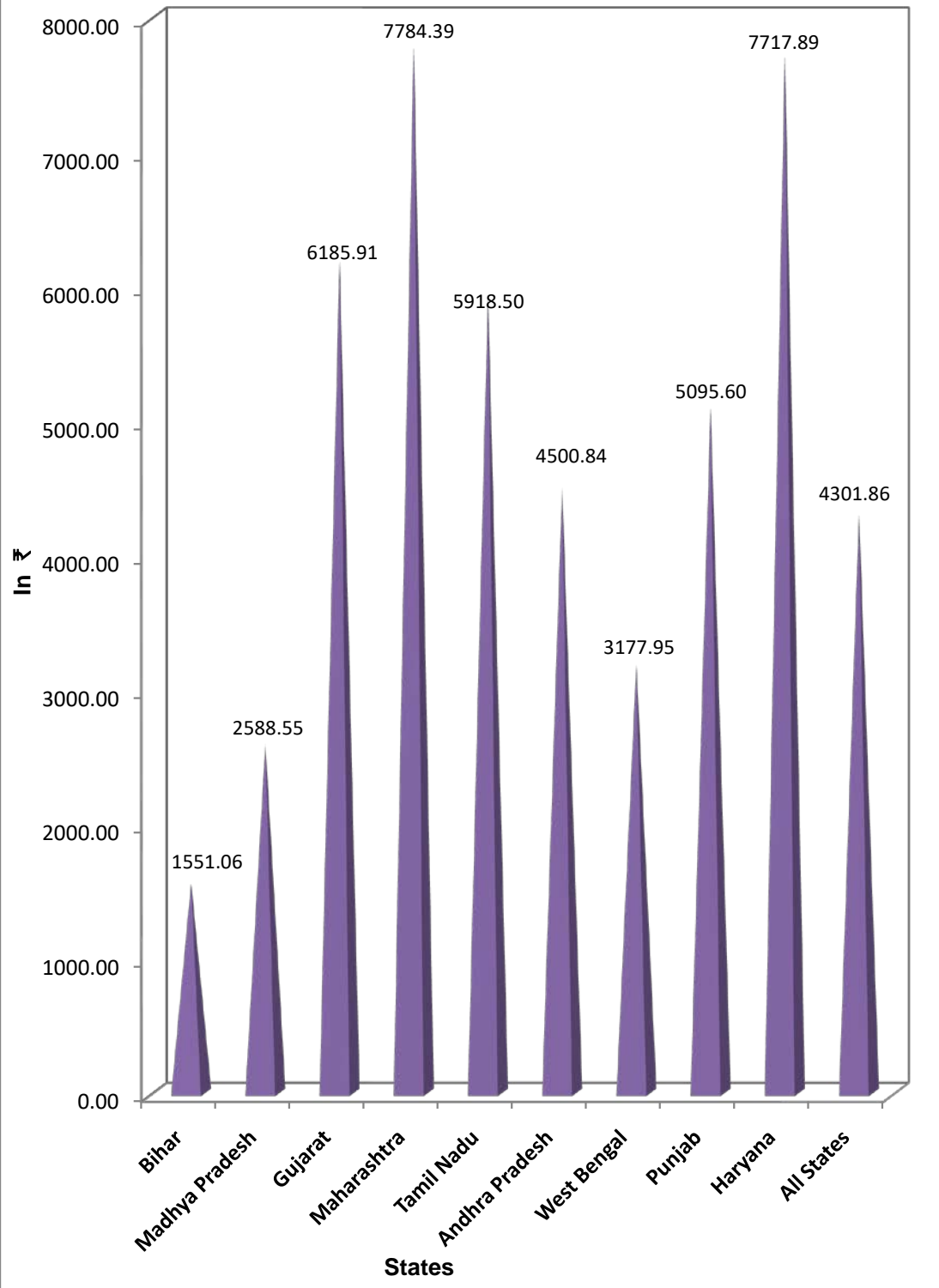
(in ₹)

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	9.45	2779.37	3933.47	4500.84	648.87	1443.33	102.35
2	Bihar	22.88	-0.10	553.28	1551.06	199.28	420.61	59.32
3	Chhattisgarh	319.85	1719.40	1798.35	3193.09	462.12	655.00	971.29
4	Goa	411.69	4062.75	8645.38	17236.00	1631.88	4028.31	267.56
5	Gujarat	395.81	22.02	4131.50	6185.91	553.15	1484.01	1122.06
6	Haryana	7.17	2671.19	3778.02	7717.89	1099.20	2558.38	140.27
7	Jharkhand	417.84	465.62	1343.66	2463.25	325.46	254.45	216.74
8	Karnataka	27.05	3931.10	2872.38	7440.99	1030.59	2089.37	602.38
9	Kerala	132.26	570.85	6316.69	6789.27	1134.02	1364.42	80.28
10	Madhya Pradesh	86.10	1214.39	1901.85	2588.55	355.90	951.63	685.05
11	Maharashtra	245.17	1377.66	3673.93	7784.39	726.41	2847.49	1019.12
12	Odisha	150.62	1253.42	2267.48	3717.06	377.22	548.44	925.64
13	Punjab	27.39	2018.78	2252.23	5095.60	773.43	1084.70	986.18
14	Rajasthan	79.13	1479.62	2582.13	3446.35	596.36	813.52	377.32
15	Tamil Nadu	26.82	1076.68	6361.86	5918.50	735.61	1873.33	68.16
16	Telangana	0.07	4624.92	7135.93	7649.97	1158.89	3273.21	302.88
17	Uttar Pradesh	8.30	1563.48	1164.79	2350.16	334.73	863.03	59.36
18	West Bengal	278.73	1376.21	1011.24	3177.95	269.02	748.62	361.99
	<b>Sub Total-I</b>	<b>117.08</b>	<b>1472.06</b>	<b>2651.09</b>	<b>4321.17</b>	<b>541.77</b>	<b>1297.23</b>	<b>420.49</b>
<b>Special Category</b>								
19	Arunachal	45.53	772.80	2164.00	7540.00	326.27	83.20	0.07
20	Assam	52.56	550.87	1382.58	3005.56	277.90	124.85	154.86
21	Himachal	6.50	2676.51	2151.68	6056.96	689.24	430.54	1116.38
22	Manipur	10.47	49.97	1286.44	3517.38	177.09	24.94	106.81
23	Meghalaya	29.79	933.33	2178.42	3387.70	301.27	82.00	58.33
24	Mizoram	108.67	14.92	1256.33	5269.50	232.50	62.33	171.83
25	Nagaland	5.59	15.09	1190.27	3774.27	641.09	15.41	293.77
26	Sikkim	136.14	3560.14	3245.57	9365.00	558.43	333.57	721.43
27	Tripura	21.80	779.51	1129.56	3128.51	251.76	218.66	184.71
28	Uttarakhand	34.68	2833.12	2001.43	5194.23	773.06	1293.95	196.60
	<b>Sub Total-II</b>	<b>40.18</b>	<b>1165.24</b>	<b>1610.05</b>	<b>3955.97</b>	<b>411.60</b>	<b>343.88</b>	<b>264.90</b>
	<b>All States</b>	<b>113.01</b>	<b>1455.84</b>	<b>2596.05</b>	<b>4301.86</b>	<b>534.89</b>	<b>1246.83</b>	<b>412.26</b>

**Per Capita Sales Tax of Major States during 2021-22 (Accounts)**



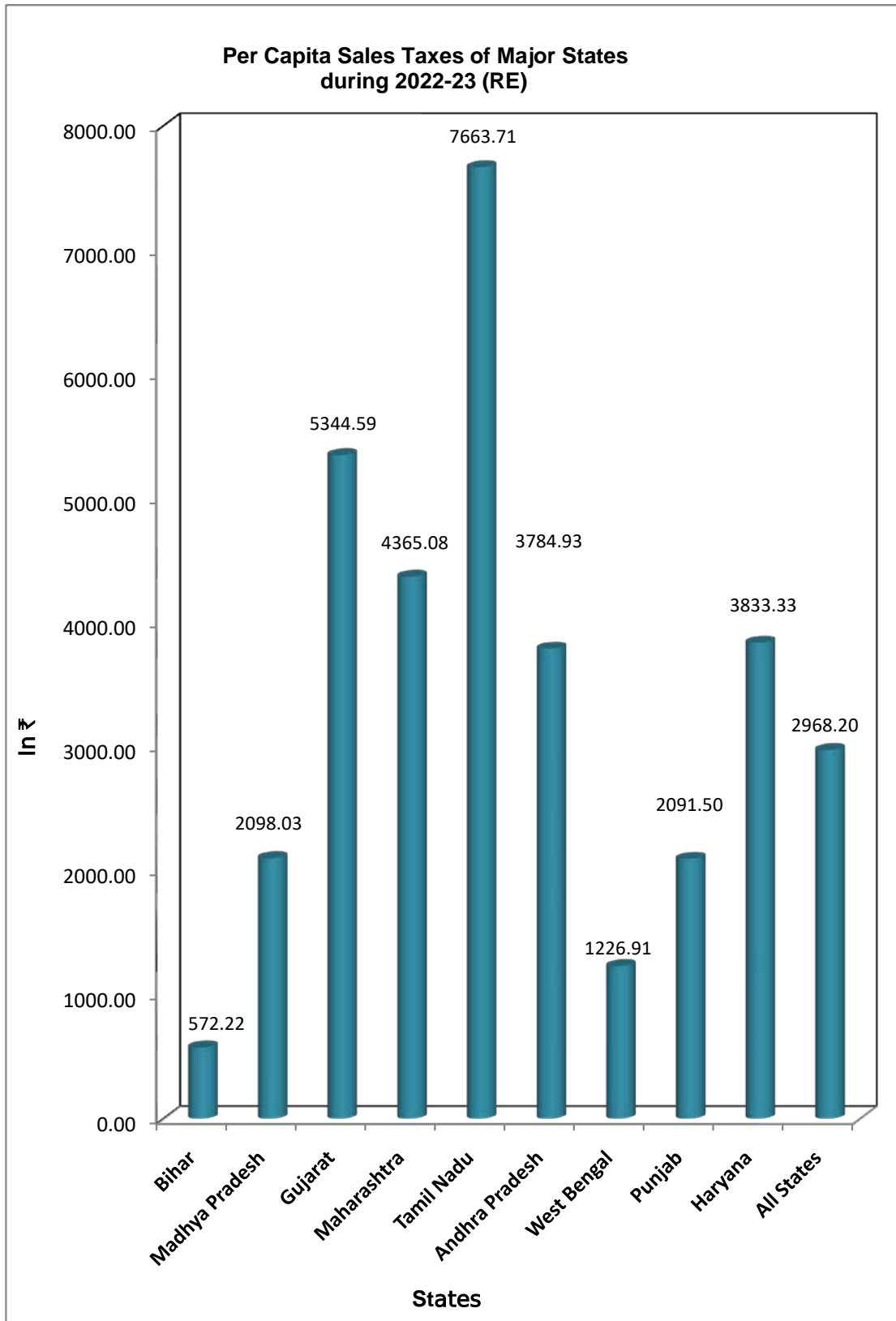
**Per Capita State Goods and Services Tax of Major States during 2021-22 (Accounts)**



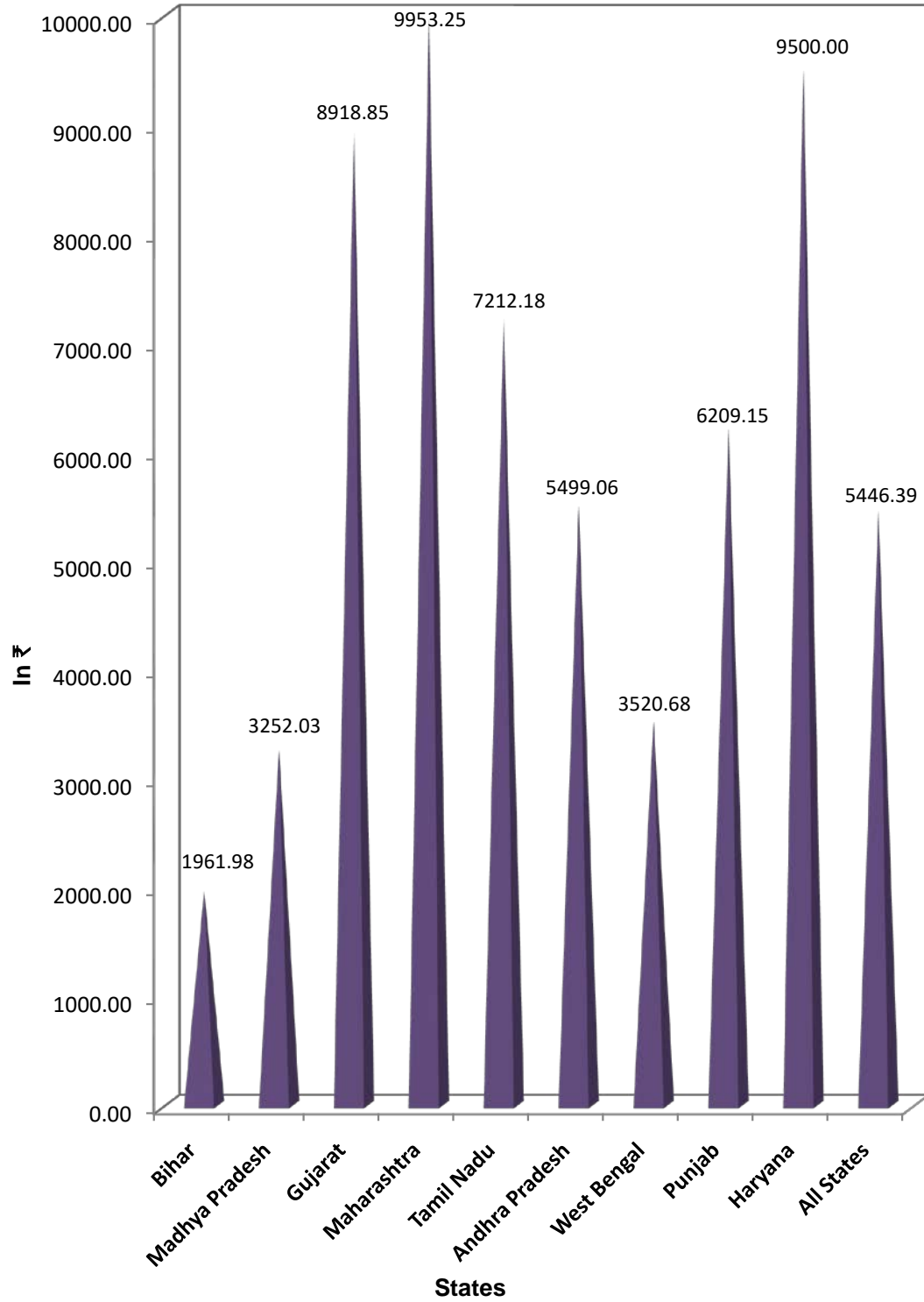
**Table 2.2.2**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2022-23 (RE)**

(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	11.36	3044.70	3784.93	5499.06	964.97	1694.92	883.81
2	Bihar	39.68	0.00	572.22	1961.98	238.10	436.51	36.19
3	Chhattisgarh	333.33	2150.00	2214.50	3931.99	583.33	700.00	1020.19
4	Goa	256.13	4492.06	10818.56	17390.75	2318.63	3808.38	485.31
5	Gujarat	506.33	23.91	5344.59	8918.85	662.73	1813.64	1493.68
6	Haryana	8.33	3333.33	3833.33	9500.00	1400.00	3550.00	153.77
7	Jharkhand	381.68	521.63	1584.22	2798.98	419.85	305.34	278.48
8	Karnataka	6.32	4740.74	2761.48	9365.93	1334.37	2518.52	588.64
9	Kerala	235.17	784.45	6992.90	8470.03	1484.80	1597.81	95.48
10	Madhya Pradesh	131.70	1500.30	2098.03	3252.03	464.58	1068.52	560.01
11	Maharashtra	238.10	1825.40	4365.08	9953.25	908.73	3174.60	1422.64
12	Odisha	169.68	1557.01	2669.91	4353.39	447.74	492.99	942.76
13	Punjab	30.36	2907.50	2091.50	6209.15	866.01	1290.85	1029.41
14	Rajasthan	64.89	1796.78	2912.02	4460.97	830.24	1028.50	395.90
15	Tamil Nadu	33.99	1374.10	7663.71	7212.18	994.43	2284.91	211.50
16	Telangana	1.77	4605.26	8684.21	9527.11	1698.16	4105.26	481.47
17	Uttar Pradesh	10.36	1761.79	1343.91	3268.42	373.69	1033.95	100.43
18	West Bengal	311.68	1516.82	1226.91	3520.68	329.43	719.71	413.19
	<b>Sub Total-I</b>	<b>131.48</b>	<b>1739.41</b>	<b>3033.23</b>	<b>5476.23</b>	<b>692.85</b>	<b>1517.91</b>	<b>534.78</b>
<b>Special Category</b>								
19	Arunachal	129.69	1316.13	1562.63	10647.50	222.75	75.56	0.06
20	Assam	95.03	653.62	1852.19	3713.45	349.73	190.41	142.34
21	Himachal	20.03	2929.36	1907.31	7199.73	906.91	532.33	992.00
22	Manipur	21.88	56.25	1406.25	5329.38	343.75	75.00	267.50
23	Meghalaya	14.76	1060.70	1967.15	4433.82	373.33	71.85	64.79
24	Mizoram	158.33	12.50	958.50	6416.67	291.25	94.00	167.08
25	Nagaland	5.68	14.55	1250.00	4431.82	590.91	14.09	274.73
26	Sikkim	122.86	4242.86	3328.57	11240.43	657.14	204.71	723.71
27	Tripura	30.71	847.78	1130.78	3558.63	286.73	250.17	180.12
28	Uttarakhand	32.74	3107.69	2028.55	6376.16	1120.69	1594.16	353.58
	<b>Sub Total-II</b>	<b>65.55</b>	<b>1317.85</b>	<b>1804.68</b>	<b>4912.54</b>	<b>538.39</b>	<b>439.07</b>	<b>277.87</b>
	<b>All States</b>	<b>127.99</b>	<b>1717.09</b>	<b>2968.20</b>	<b>5446.39</b>	<b>684.67</b>	<b>1460.80</b>	<b>521.18</b>



**Per Capita State Goods and Services Tax of Major States during 2022-23 (RE)**

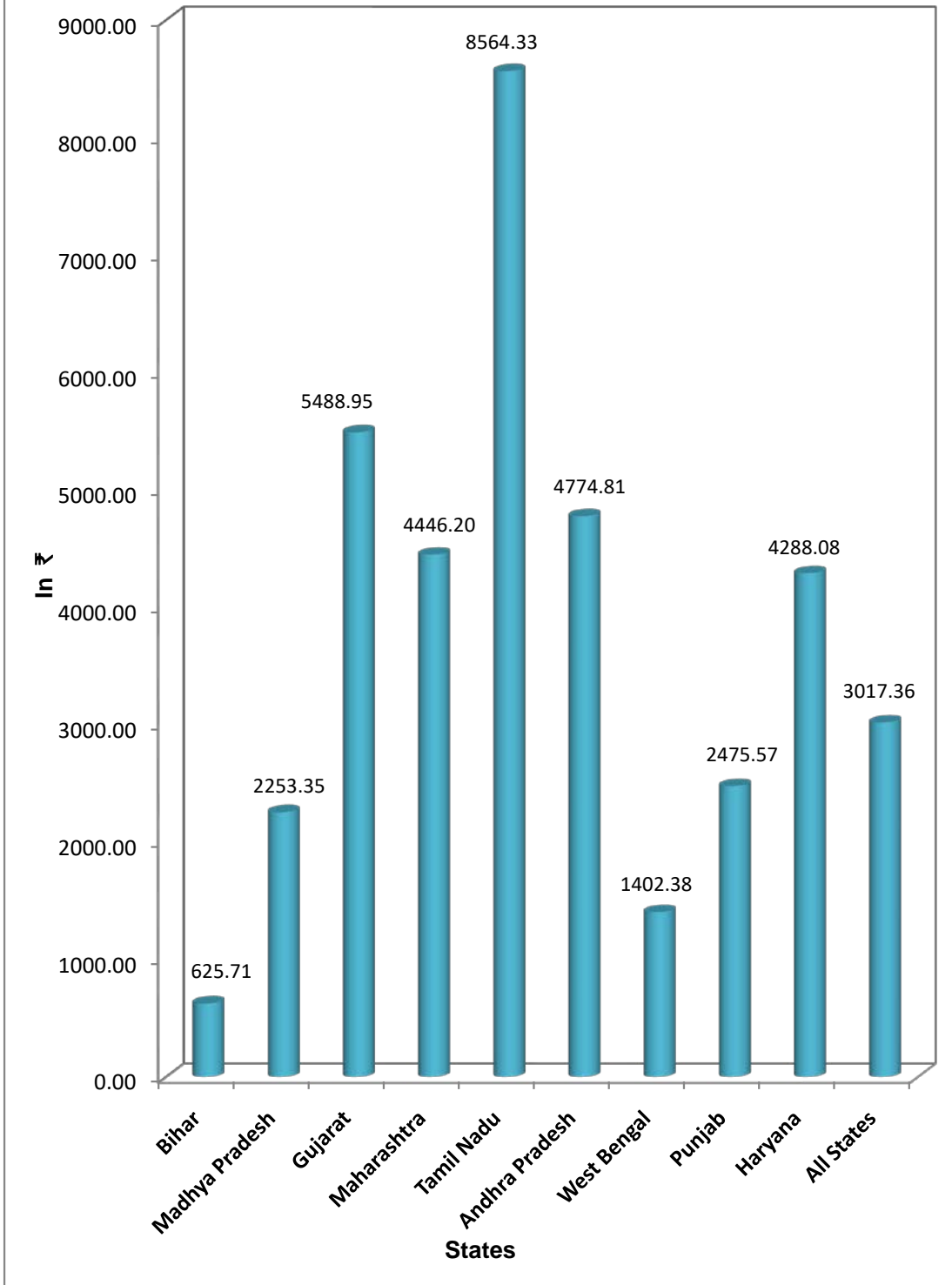


**Table 2.2.3**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2023-24 (BE)**

(in ₹)

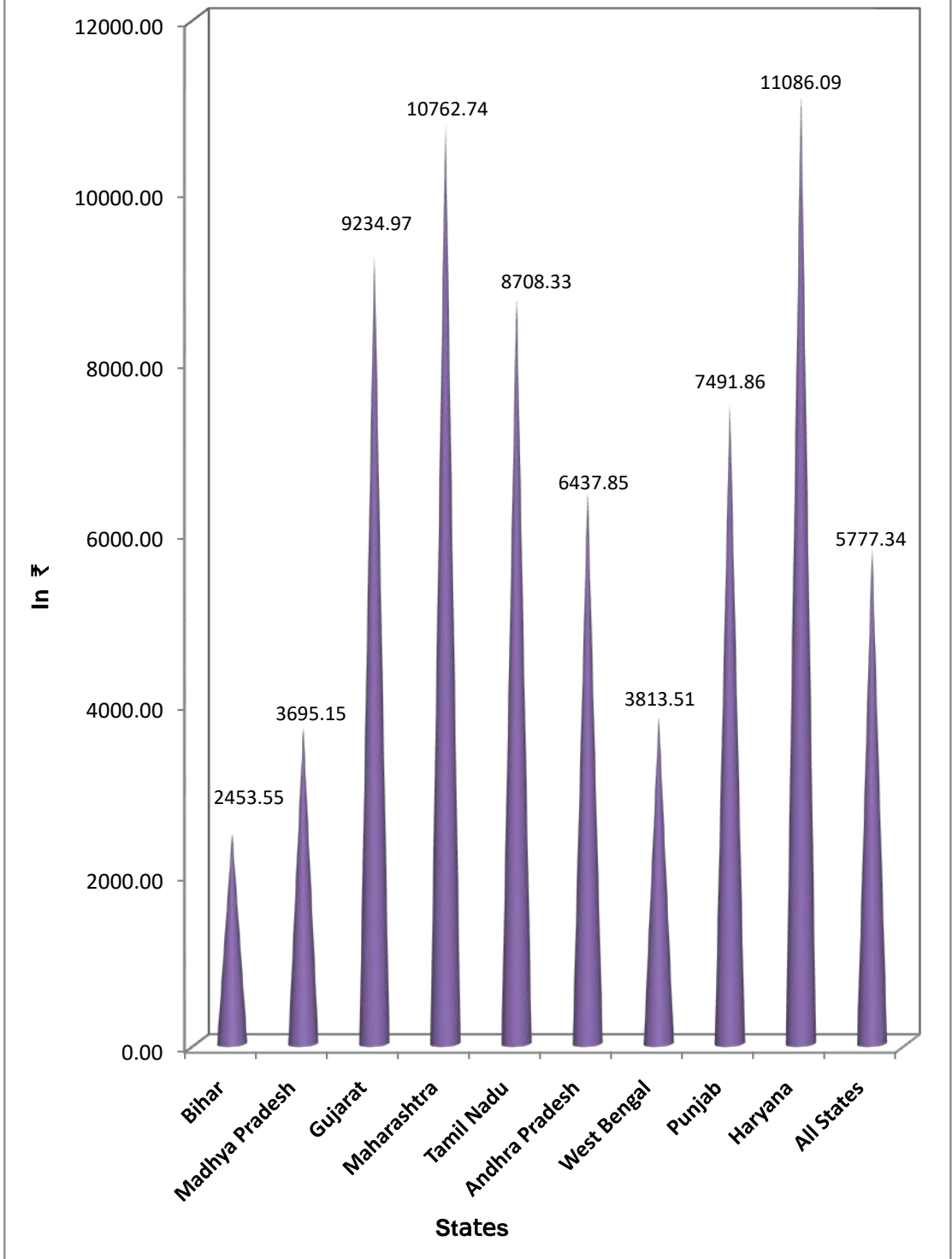
Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	10.85	3383.46	4774.81	6437.85	1315.79	2255.64	1107.08
2	Bihar	43.38	0.00	625.71	2453.55	260.25	496.85	39.83
3	Chhattisgarh	397.35	2218.54	2616.01	4644.91	629.14	827.81	1249.01
4	Goa	6.05	53.40	135.98	243.52	31.67	69.69	5.01
5	Gujarat	400.00	21.68	5488.95	9234.97	724.90	1951.05	1597.76
6	Haryana	8.28	3807.95	4288.08	11086.09	1556.29	4155.63	169.37
7	Jharkhand	379.75	597.47	2201.27	3544.30	455.70	303.80	329.65
8	Karnataka	15.34	5317.58	3116.69	11248.15	1698.67	3692.76	509.42
9	Kerala	170.26	831.11	8001.56	10051.01	1636.20	1707.20	239.18
10	Madhya Pradesh	138.57	1598.73	2253.35	3695.15	512.70	1200.92	589.03
11	Maharashtra	356.01	1993.67	4446.20	10762.74	988.92	3560.13	1482.59
12	Odisha	176.03	1671.71	2866.74	4752.48	480.78	529.37	969.98
13	Punjab	65.31	3187.30	2475.57	7491.86	1123.78	1547.23	993.49
14	Rajasthan	78.49	2098.77	3370.37	6042.77	950.62	1129.63	424.31
15	Tamil Nadu	38.44	1536.99	8564.33	8708.33	1142.10	3324.75	245.81
16	Telangana	3.16	5219.13	10367.45	11548.56	1971.65	4855.64	425.12
17	Uttar Pradesh	40.81	2460.76	1772.93	4591.09	537.63	1466.27	273.23
18	West Bengal	342.16	1808.43	1402.38	3813.51	361.64	754.17	457.73
	<b>Sub Total-I</b>	<b>132.66</b>	<b>1812.22</b>	<b>3062.71</b>	<b>5776.08</b>	<b>729.88</b>	<b>1664.54</b>	<b>537.91</b>
<b>Special Category</b>								
19	Arunachal	138.81	1513.56	1797.00	12244.63	250.00	87.50	0.00
20	Assam	190.91	840.34	2168.97	4388.80	404.77	229.98	180.05
21	Himachal	22.88	3134.41	2453.40	8351.69	1033.88	585.33	1786.36
22	Manipur	24.91	64.13	1687.50	7420.50	412.50	85.50	304.97
23	Meghalaya	17.21	1214.82	2329.35	5250.18	442.06	95.50	76.35
24	Mizoram	162.50	15.00	1000.00	7208.33	354.67	120.67	174.67
25	Nagaland	6.23	14.77	1318.18	4886.36	613.64	14.32	281.59
26	Sikkim	285.71	4500.00	4000.00	13714.29	800.00	385.71	985.00
27	Tripura	33.60	981.62	1236.19	3890.69	313.48	273.43	196.90
28	Uttarakhand	46.56	3404.75	2244.34	7575.57	1271.55	1778.39	905.29
	<b>Sub Total-II</b>	<b>118.34</b>	<b>1501.88</b>	<b>2105.95</b>	<b>5802.56</b>	<b>614.72</b>	<b>498.78</b>	<b>475.57</b>
	<b>All States</b>	<b>131.98</b>	<b>1797.51</b>	<b>3017.36</b>	<b>5777.34</b>	<b>724.42</b>	<b>1609.29</b>	<b>534.95</b>

**Per Capita Sales Taxes of Major States during 2023-24 (BE)**





**Per Capita State Goods and Services Tax of Major States during 2023-24 (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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) in the following paragraphs:-

### **2.3.1 Total Revenue Receipts during 2021-22 (Accounts)**

Out of the total revenue receipts of ₹ 3107658.24 crore of all 28 States during 2021-22 (Accounts), 53.31 percent was collected by the States themselves, constituting 45.61 percent as States' Own Tax revenue and 7.69 percent as States' Own Non-Tax Revenue. The remaining 46.69 percent was received from the Centre in the form of share in Central Taxes (28.42 percent) and Grants from Centre (18.28 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 Telangana (78.55 percent) followed by Haryana (77.82 percent), Maharashtra (72.07 percent), Karnataka (67.69 percent), Goa (67.15 percent) and Tamil Nadu (65.05 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (24.46 percent) from own sources in all the non-special category States. The revenue received in the form of share in Central Taxes to total revenue receipts was minimum in Haryana (12.45 percent). Bihar received the maximum share (57.53 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum in Punjab (26.57 percent) followed by Andhra Pradesh (26.02 percent), Kerala (25.73 percent), West Bengal (22.37 percent) and Bihar (18.01 percent). The percentage share of Grants from the Centre was minimum in Telangana (6.76 percent). It was 9.73 percent in Haryana. The major share of total revenues in Haryana State (77.82 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 22.18 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 27 percent in all the special category States except Uttarakhand (39.32 percent), Himachal Pradesh (33.04 percent), Assam (28.33 percent), Sikkim (27.33 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 60 percent to 72 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 73 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 2021-22 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

### **2.3.2 Total Revenue Receipts during 2022-23 (RE)**

Out of the total revenue receipts of ₹ 3744675.17 crore of all States during 2022-23 (RE), 53.57 percent was collected by the States themselves constituting 46.30 percent as States' Own Tax Revenue and 7.27 percent as States' Own Non-Tax Revenue. The remaining 46.43 percent was received from the Centre in the form of share in Central Taxes (25.32 percent) and Grants (21.11 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 (78.65 percent) followed by Karnataka (72.91 percent), Telangana (71.61 percent), Maharashtra (69.12 percent), Tamil Nadu (68.05 percent) and Goa (62.41 percent) in the non-special category States. Bihar collected the minimum percentage of revenue (23.64 percent) in all the non-special category States. The revenue received in the form of share in Central Taxes to its total revenue receipts was minimum in Haryana (10.70 percent). Bihar received the maximum percentage of share (47.51 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (10.65 percent) in Haryana. The share of Grants from the Centre was maximum (28.85 percent) in Bihar. The major share of total revenues in Haryana State (78.65 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 21.35 percent of the total revenue of Haryana State came from the share in Central Taxes and Grants from the Centre.

#### **Special Category States**

In the special category States, the percentage of State's Own Tax Revenue and States Own Non Tax Revenue to their total revenue receipts was less than 20 percent except Uttarakhand, Himachal Pradesh, Assam and Sikkim where it was 42.13 percent, 35.66 percent, 27.12 percent and 26.80 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 58 percent to 73 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 73 percent to 90 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2022-23 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

### **2.3.3 Total Revenue Receipts during 2023-24 (BE)**

Out of the total revenue receipts of ₹ 4138134.39 crore estimated by all the States during 2023-24 (BE), 57.63 percent was to be collected by the States themselves, constituting 49.42 percent as States' Own Tax Revenue and 8.21 percent as States' Own Non-Tax Revenue. The remaining 42.37 percent was estimated to be received from the Centre in the form of share in Central Taxes (24.74 percent) and Grants from the Centre (17.64 percent).

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

The State-wise comparison of total revenue receipts in the non-special category States during 2023-24 (BE) shows that the percentage of revenue receipts estimated to be collected by State's to its total revenue receipts was maximum in Haryana (80.98 percent) followed by Karnataka (77.93 percent), Gujarat (75.04 percent), and Tamil Nadu (74.45 percent). The estimated percentage of revenue received in the form of share in Central Taxes to total revenue receipts in non-special category States was minimum 9.91 percent in Telangana. Bihar received the maximum percentage of share (48.39 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Gujarat (7.84 percent). The percentage share of Grants from the Centre was maximum (25.14 percent) in Bihar. The major share of total revenue receipts in Haryana (80.98 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 19.02 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 (43.37 percent), Himachal

Pradesh (43.35 percent), Assam (32.44 percent) and Sikkim (29.97 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 57 percent to 68 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 70 percent to 88 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2023-24 (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 2021-22 (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	70979.50	5017.52	75997.02	35385.83	39169.65	74555.48
2	Bihar	34854.54	3984.34	38838.88	91352.62	28605.83	119958.45
3	Chhattisgarh	27083.73	13851.21	40934.94	28570.79	10146.30	38717.09
4	Goa	5805.37	3787.24	9592.61	3356.98	1336.81	4693.79
5	Gujarat	97678.07	14018.25	111696.32	31105.78	24027.60	55133.38
6	Haryana	53377.16	7394.13	60771.29	9722.16	7598.24	17320.40
7	Jharkhand	21289.61	10030.76	31320.37	27734.64	10666.86	38401.50
8	Karnataka	120738.78	11777.04	132515.82	33283.58	29962.44	63246.02
9	Kerala	58340.52	10462.51	68803.03	17820.09	30017.12	47837.21
10	Madhya Pradesh	66237.34	15304.88	81542.22	69541.50	34792.13	104333.63
11	Maharashtra	220927.13	19306.69	240233.82	54318.06	38759.68	93077.74
12	Odisha	40747.92	54256.81	95004.73	38144.79	19909.92	58054.71
13	Punjab	37326.86	4783.77	42110.63	15288.79	20768.89	36057.68
14	Rajasthan	74807.96	18754.97	93562.93	54030.61	36326.49	90357.10
15	Tamil Nadu	122866.29	12116.52	134982.81	37458.62	35050.97	72509.59
16	Telangana	91271.38	8857.42	100128.80	18720.54	8619.26	27339.80
17	Uttar Pradesh	147367.74	11435.97	158803.71	160358.05	51849.68	212207.73
18	West Bengal	71081.85	1690.17	72772.02	65540.75	39846.58	105387.33
	<b>Sub Total-I</b>	<b>1362781.75</b>	<b>226830.20</b>	<b>1589611.95</b>	<b>791734.18</b>	<b>467454.45</b>	<b>1259188.63</b>
<b>Special Category</b>							
19	Arunachal Pradesh	1639.78	774.67	2414.45	14643.90	4173.28	18817.18
20	Assam	19533.10	3579.75	23112.85	28150.55	30325.65	58476.20
21	Himachal Pradesh	9714.58	2612.36	12326.94	7349.04	17633.31	24982.35
22	Manipur	1655.39	107.48	1762.87	6003.40	6324.72	12328.12
23	Meghalaya	2300.38	524.58	2824.96	6580.63	4868.55	11449.18
24	Mizoram	853.93	622.11	1476.04	4222.87	3460.83	7683.70
25	Nagaland	1305.81	303.57	1609.38	4870.54	6971.21	11841.75
26	Sikkim	1254.42	680.63	1935.05	3287.55	1858.13	5145.68
27	Tripura	2342.95	274.12	2617.07	6350.88	8646.01	14996.89
28	Uttarakhand	14176.12	2755.96	16932.08	9906.25	16218.67	26124.92
	<b>Sub Total-II</b>	<b>54776.46</b>	<b>12235.23</b>	<b>67011.69</b>	<b>91365.61</b>	<b>100480.36</b>	<b>191845.97</b>
	<b>Total (I+II)</b>	<b>1417558.21</b>	<b>239065.43</b>	<b>1656623.64</b>	<b>883099.79</b>	<b>567934.81</b>	<b>1451034.60</b>

**Table 2.3.1 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2021-22 (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	47.15	3.33	50.48	23.50	26.02	49.52
2	Bihar	21.95	2.51	24.46	57.53	18.01	75.54
3	Chhattisgarh	34.00	17.39	51.39	35.87	12.74	48.61
4	Goa	40.64	26.51	67.15	23.50	9.36	32.85
5	Gujarat	58.55	8.40	66.95	18.65	14.40	33.05
6	Haryana	68.35	9.47	77.82	12.45	9.73	22.18
7	Jharkhand	30.54	14.39	44.92	39.78	15.30	55.08
8	Karnataka	61.68	6.02	67.69	17.00	15.31	32.31
9	Kerala	50.02	8.97	58.99	15.28	25.73	41.01
10	Madhya Pradesh	35.64	8.23	43.87	37.41	18.72	56.13
11	Maharashtra	66.28	5.79	72.07	16.30	11.63	27.93
12	Odisha	26.62	35.45	62.07	24.92	13.01	37.93
13	Punjab	47.75	6.12	53.87	19.56	26.57	46.13
14	Rajasthan	40.67	10.20	50.87	29.38	19.75	49.13
15	Tamil Nadu	59.21	5.84	65.05	18.05	16.89	34.95
16	Telangana	71.60	6.95	78.55	14.69	6.76	21.45
17	Uttar Pradesh	39.72	3.08	42.80	43.22	13.98	57.20
18	West Bengal	39.90	0.95	40.85	36.79	22.37	59.15
	<b>Sub Total-I</b>	<b>47.84</b>	<b>7.96</b>	<b>55.80</b>	<b>27.79</b>	<b>16.41</b>	<b>44.20</b>
<b>Special Category</b>							
19	Arunachal Pradesh	7.72	3.65	11.37	68.97	19.66	88.63
20	Assam	23.94	4.39	28.33	34.50	37.17	71.67
21	Himachal Pradesh	26.04	7.00	33.04	19.70	47.26	66.96
22	Manipur	11.75	0.76	12.51	42.60	44.88	87.49
23	Meghalaya	16.12	3.68	19.79	46.10	34.11	80.21
24	Mizoram	9.32	6.79	16.11	46.10	37.78	83.89
25	Nagaland	9.71	2.26	11.96	36.21	51.83	88.04
26	Sikkim	17.72	9.61	27.33	46.43	26.24	72.67
27	Tripura	13.30	1.56	14.86	36.06	49.09	85.14
28	Uttarakhand	32.92	6.40	39.32	23.01	37.67	60.68
	<b>Sub Total-II</b>	<b>21.16</b>	<b>4.73</b>	<b>25.89</b>	<b>35.30</b>	<b>38.82</b>	<b>74.11</b>
	<b>All States</b>	<b>45.61</b>	<b>7.69</b>	<b>53.31</b>	<b>28.42</b>	<b>18.28</b>	<b>46.69</b>

**Table 2.3.2 (a)**  
**Revenue Receipts from various sources of States**  
**during 2022-23 (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	84342.72	6511.04	90853.76	38223.39	47371.24	85594.63
2	Bihar	41387.00	6135.62	47522.62	95509.85	58001.28	153511.13
3	Chhattisgarh	32800.00	16000.00	48800.00	32358.26	16750.00	49108.26
4	Goa	6331.17	5060.46	11391.63	3508.51	3351.40	6859.91
5	Gujarat	133410.05	15166.71	148576.76	33059.00	14551.55	47610.55
6	Haryana	65336.30	10954.29	76290.59	10378.00	10333.88	20711.88
7	Jharkhand	24720.42	12883.41	37603.83	31369.37	14446.99	45816.36
8	Karnataka	143883.00	10940.99	154823.99	34596.00	22939.58	57535.58
9	Kerala	70188.50	15354.99	85543.49	17784.12	25940.54	43724.66
10	Madhya Pradesh	78137.24	13798.71	91935.95	74542.85	37488.07	112030.92
11	Maharashtra	275786.31	22054.41	297840.72	60000.98	73082.85	133083.83
12	Odisha	47000.00	46500.00	93500.00	42989.33	27010.67	70000.00
13	Punjab	44139.86	6052.92	50192.78	17163.65	26206.79	43370.44
14	Rajasthan	92718.63	21897.24	114615.87	57230.78	43940.02	101170.80
15	Tamil Nadu	151870.61	15309.40	167180.01	38731.24	39748.42	78479.66
16	Telangana	110592.28	15291.53	125883.81	19668.15	30250.22	49918.37
17	Uttar Pradesh	185237.98	12294.74	197532.72	169745.30	111538.51	281283.81
18	West Bengal	79500.00	1882.18	81382.18	71434.93	41795.23	113230.16
	<b>Sub Total-I</b>	<b>1667382.07</b>	<b>254088.64</b>	<b>1921470.71</b>	<b>848293.71</b>	<b>644747.24</b>	<b>1493040.95</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2232.69	792.31	3025.00	16689.17	6591.00	23280.17
20	Assam	24908.51	5418.93	30327.44	29694.26	51785.05	81479.31
21	Himachal Pradesh	10865.75	3023.30	13889.05	7883.98	17172.10	25056.08
22	Manipur	2400.00	250.00	2650.00	6895.08	16055.69	22950.77
23	Meghalaya	2635.51	590.21	3225.72	7386.14	7034.23	14420.37
24	Mizoram	971.80	855.10	1826.90	4579.00	5871.66	10450.66
25	Nagaland	1447.99	886.57	2334.56	5400.19	7457.74	12857.93
26	Sikkim	1436.42	1000.11	2436.53	3553.30	3100.35	6653.65
27	Tripura	2576.82	389.70	2966.52	7147.42	11140.55	18287.97
28	Uttarakhand	16951.74	4976.96	21928.70	10568.11	19548.07	30116.18
	<b>Sub Total-II</b>	<b>66427.23</b>	<b>18183.19</b>	<b>84610.42</b>	<b>99796.65</b>	<b>145756.44</b>	<b>245553.09</b>
	<b>Total (I+II)</b>	<b>1733809.30</b>	<b>272271.83</b>	<b>2006081.13</b>	<b>948090.36</b>	<b>790503.68</b>	<b>1738594.04</b>



**Table 2.3.2 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2022-23 (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	47.80	3.69	51.49	21.66	26.85	48.51
2	Bihar	20.59	3.05	23.64	47.51	28.85	76.36
3	Chhattisgarh	33.50	16.34	49.84	33.05	17.11	50.16
4	Goa	34.69	27.73	62.41	19.22	18.36	37.59
5	Gujarat	68.00	7.73	75.73	16.85	7.42	24.27
6	Haryana	67.36	11.29	78.65	10.70	10.65	21.35
7	Jharkhand	29.63	15.44	45.08	37.60	17.32	54.92
8	Karnataka	67.75	5.15	72.91	16.29	10.80	27.09
9	Kerala	54.30	11.88	66.18	13.76	20.07	33.82
10	Madhya Pradesh	38.31	6.77	45.07	36.55	18.38	54.93
11	Maharashtra	64.00	5.12	69.12	13.92	16.96	30.88
12	Odisha	28.75	28.44	57.19	26.29	16.52	42.81
13	Punjab	47.18	6.47	53.65	18.34	28.01	46.35
14	Rajasthan	42.97	10.15	53.12	26.52	20.36	46.88
15	Tamil Nadu	61.82	6.23	68.05	15.77	16.18	31.95
16	Telangana	62.91	8.70	71.61	11.19	17.21	28.39
17	Uttar Pradesh	38.69	2.57	41.25	35.45	23.29	58.75
18	West Bengal	40.85	0.97	41.82	36.71	21.48	58.18
.	<b>Sub Total-I</b>	<b>48.83</b>	<b>7.44</b>	<b>56.27</b>	<b>24.84</b>	<b>18.88</b>	<b>43.73</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.49	3.01	11.50	63.44	25.06	88.50
20	Assam	22.28	4.85	27.12	26.56	46.32	72.88
21	Himachal Pradesh	27.90	7.76	35.66	20.24	44.09	64.34
22	Manipur	9.37	0.98	10.35	26.93	62.72	89.65
23	Meghalaya	14.94	3.34	18.28	41.86	39.86	81.72
24	Mizoram	7.92	6.96	14.88	37.30	47.82	85.12
25	Nagaland	9.53	5.84	15.37	35.55	49.09	84.63
26	Sikkim	15.80	11.00	26.80	39.09	34.11	73.20
27	Tripura	12.12	1.83	13.96	33.63	52.42	86.04
28	Uttarakhand	32.57	9.56	42.13	20.31	37.56	57.87
	<b>Sub Total-II</b>	<b>20.12</b>	<b>5.51</b>	<b>25.63</b>	<b>30.23</b>	<b>44.15</b>	<b>74.37</b>
	<b>All States</b>	<b>46.30</b>	<b>7.27</b>	<b>53.57</b>	<b>25.32</b>	<b>21.11</b>	<b>46.43</b>

**Table 2.3.3 (a)**  
**Revenue Receipts from various sources of States**  
**during 2023-24 (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	102598.75	15400.00	117998.75	41390.62	46834.64	88225.26
2	Bihar	49700.04	6511.74	56211.78	102737.26	53377.92	156115.18
3	Chhattisgarh	38000.00	18200.00	56200.00	34800.73	15000.00	49800.73
4	Goa	8588.79	6025.88	14614.67	3942.78	1670.40	5613.18
5	Gujarat	138847.97	17012.60	155860.57	35558.96	16290.35	51849.31
6	Haryana	75716.50	12651.01	88367.51	11164.43	9590.48	20754.91
7	Jharkhand	30857.13	17259.44	48116.57	33782.16	16438.42	50220.58
8	Karnataka	173302.60	12500.00	185802.60	37252.21	15355.00	52607.21
9	Kerala	81038.77	17088.62	98127.39	21425.25	15866.03	37291.28
10	Madhya Pradesh	86499.98	14913.10	101413.08	80183.67	44113.15	124296.82
11	Maharashtra	298181.00	24169.70	322350.70	64524.88	62647.03	127171.91
12	Odisha	53000.00	52500.00	105500.00	46251.18	32748.82	79000.00
13	Punjab	51835.49	7823.99	59659.48	18457.56	20735.08	39192.64
14	Rajasthan	114169.10	24284.70	138453.80	61552.47	33981.74	95534.21
15	Tamil Nadu	181182.22	20223.51	201405.73	41664.86	27444.64	69109.50
16	Telangana	131028.65	22808.31	153836.96	21470.84	41259.17	62730.01
17	Uttar Pradesh	262634.00	23790.77	286424.77	183237.59	101203.30	284440.89
18	West Bengal	88595.54	6376.88	94972.42	76843.55	40821.06	117664.61
	<b>Sub Total-I</b>	<b>1965776.53</b>	<b>319540.25</b>	<b>2285316.78</b>	<b>916241.00</b>	<b>595377.23</b>	<b>1511618.23</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2565.04	847.77	3412.81	17946.84	4798.00	22744.84
20	Assam	30001.66	7010.84	37012.50	31950.89	45121.31	77072.20
21	Himachal Pradesh	13025.97	3447.20	16473.17	8478.02	13048.68	21526.70
22	Manipur	3200.00	400.00	3600.00	7313.57	16633.97	23947.54
23	Meghalaya	3204.66	742.59	3947.25	7834.51	7632.57	15467.08
24	Mizoram	1084.30	896.99	1981.29	5107.25	4398.08	9505.33
25	Nagaland	1569.72	380.84	1950.56	5812.05	8018.82	13830.87
26	Sikkim	1726.95	1078.90	2805.85	3963.23	2593.33	6556.56
27	Tripura	2908.88	450.00	3358.88	7683.12	11265.57	18948.69
28	Uttarakhand	19982.68	4761.63	24744.31	11419.80	20893.15	32312.95
	<b>Sub Total-II</b>	<b>79269.86</b>	<b>20016.76</b>	<b>99286.62</b>	<b>107509.28</b>	<b>134403.48</b>	<b>241912.76</b>
	<b>Total (I+II)</b>	<b>2045046.39</b>	<b>339557.01</b>	<b>2384603.40</b>	<b>1023750.28</b>	<b>729780.71</b>	<b>1753530.99</b>

**Table 2.3.3 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2023-24 (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	49.75	7.47	57.22	20.07	22.71	42.78
2	Bihar	23.41	3.07	26.47	48.39	25.14	73.53
3	Chhattisgarh	35.85	17.17	53.02	32.83	14.15	46.98
4	Goa	42.46	29.79	72.25	19.49	8.26	27.75
5	Gujarat	66.85	8.19	75.04	17.12	7.84	24.96
6	Haryana	69.39	11.59	80.98	10.23	8.79	19.02
7	Jharkhand	31.38	17.55	48.93	34.35	16.72	51.07
8	Karnataka	72.69	5.24	77.93	15.63	6.44	22.07
9	Kerala	59.84	12.62	72.46	15.82	11.72	27.54
10	Madhya Pradesh	38.32	6.61	44.93	35.53	19.54	55.07
11	Maharashtra	66.33	5.38	71.71	14.35	13.94	28.29
12	Odisha	28.73	28.46	57.18	25.07	17.75	42.82
13	Punjab	52.44	7.91	60.35	18.67	20.98	39.65
14	Rajasthan	48.79	10.38	59.17	26.31	14.52	40.83
15	Tamil Nadu	66.98	7.48	74.45	15.40	10.15	25.55
16	Telangana	60.50	10.53	71.03	9.91	19.05	28.97
17	Uttar Pradesh	46.01	4.17	50.17	32.10	17.73	49.83
18	West Bengal	41.67	3.00	44.66	36.14	19.20	55.34
	<b>Sub Total-I</b>	<b>51.77</b>	<b>8.42</b>	<b>60.19</b>	<b>24.13</b>	<b>15.68</b>	<b>39.81</b>
<b>Special Category</b>							
19	Arunachal Pradesh	9.81	3.24	13.05	68.61	18.34	86.95
20	Assam	26.30	6.15	32.44	28.01	39.55	67.56
21	Himachal Pradesh	34.28	9.07	43.35	22.31	34.34	56.65
22	Manipur	11.62	1.45	13.07	26.55	60.38	86.93
23	Meghalaya	16.51	3.82	20.33	40.35	39.31	79.67
24	Mizoram	9.44	7.81	17.25	44.46	38.29	82.75
25	Nagaland	9.95	2.41	12.36	36.83	50.81	87.64
26	Sikkim	18.45	11.52	29.97	42.33	27.70	70.03
27	Tripura	13.04	2.02	15.06	34.44	50.50	84.94
28	Uttarakhand	35.02	8.35	43.37	20.01	36.62	56.63
	<b>Sub Total-II</b>	<b>23.23</b>	<b>5.87</b>	<b>29.10</b>	<b>31.51</b>	<b>39.39</b>	<b>70.90</b>
	<b>All States</b>	<b>49.42</b>	<b>8.21</b>	<b>57.63</b>	<b>24.74</b>	<b>17.64</b>	<b>42.37</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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) have been reviewed in the following paragraphs:-

### **2.4.1 Per Capita Revenue Receipts during 2021-22 (Accounts)**

The per capita total revenue for all States taken together during 2021-22 (Accounts) was ₹ 23371.12. The per capita revenue receipts from State's sources and Central sources were ₹ 12458.63 and ₹ 10912.50 respectively.

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

In the non-special category States, the per capita revenue receipts from States sources during 2021-22 (Accounts) were maximum in Goa (₹ 59953.81) followed by Telangana (₹ 26489.10), Odisha (₹ 21543.02), Haryana (₹ 20461.71) and Karnataka (₹ 19749.00). Bihar (₹ 3127.12) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 36283.56) followed by Telangana (₹ 24145.87), Karnataka (₹ 17993.86), Haryana (₹ 17972.11) and Maharashtra (₹ 17674.17). Bihar with (₹ 2806.32) ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 23670.25) followed by Odisha (₹ 12303.13), Kerala (₹ 2938.91) and Jharkhand (₹ 2585.25). Bihar with ₹ 320.80 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 (₹ 20981.13) followed by Chhattisgarh (₹ 9619.79), Odisha (₹ 8649.61) and Madhya Pradesh (₹ 8171.74). The per capita share in Central Taxes was minimum in Haryana (₹ 3273.45). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 2232.01 in Uttar Pradesh to ₹ 8431.78 in Kerala. The per capita share of Haryana was ₹ 2558.33.

#### **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 ₹16612.56, ₹ 33759.93 and ₹ 22717.32

respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 125447.87) and minimum in Meghalaya (₹ 34694.48).

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

The per capita total revenue receipts for all States taken together during 2022-23 (RE) were ₹ 27918.25. The per capita revenue from State's sources and Central sources were ₹ 14956.24 and ₹ 12962.01 respectively.

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

The analysis shows that the per capita revenue receipts from States' sources during 2022-23 (RE) was maximum in Goa (₹ 71197.69) followed by Telangana (₹ 33127.32), Haryana (₹ 25430.20), Kerala (₹ 23961.76) and Maharashtra (₹23638.15) and in the non-special category States. Bihar with ₹ 3771.64 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 39569.81) followed by Telangana (₹ 29103.23), Maharashtra (₹ 21887.80) Haryana (₹ 21778.77), and Karnataka (₹ 21316.00). Bihar with ₹ 3284.68 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 31627.88). West Bengal (₹ 190.31) 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 2021-22 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 21928.19) followed by Chhattisgarh (₹ 10786.09), Odisha (₹ 9726.09), Madhya Pradesh (₹ 8657.71) and Jharkhand (₹ 7982.03). The per capita share in Central Taxes in Haryana was ₹ 3459.33 The per capita share received from Central Grants of all non-special category States ranged from ₹ 2046.63 in Gujarat to ₹ 20946.25 in Goa whereas Haryana's per capita share was ₹ 3444.63.

##### **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 ₹ 22887.45, ₹ 33408.11 and ₹ 25962.22 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 145501.06) and minimum in Meghalaya (₹ 43698.09 ).

The per capita total revenue receipts of States during 2022-23 (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 2023-24 (BE)**

The per capita total revenue receipts for both categories of States taken together during 2023-24 (BE) were estimated as ₹ 27505.05. The per capita revenue from State's sources and Central sources were ₹ 15849.81 and ₹ 11655.24 respectively

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

In the non-special category States, the per capita revenue receipts from State's sources during 2023-24 (BE) were estimated as maximum in Telangana (₹ 40377.15), followed by Haryana (₹ 29260.76), Karnataka (₹ 27444.99), Kerala (₹ 27409.89) Tamil Nadu (₹ 26190.60) and Maharashtra (₹ 25502.43). Goa with ₹ 927.92 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Telangana (₹ 34390.72), followed by Karnataka (₹ 25598.61), Haryana (₹ 25071.69), Maharashtra (₹ 23590.27) and Tamil Nadu (₹ 23560.76). Goa with ₹ 545.32 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Odisha (₹ 11339.09) followed by Chhattisgarh (₹ 6026.49), Telangana (₹ 5986.43), and Kerala (₹ 4773.36). Goa with ₹ 382.60 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Chhattisgarh (₹ 11523.42) followed by Odisha (₹ 9989.46), Madhya Pradesh (₹ 9259.08), Jharkhand (₹ 8552.45) and Bihar (₹ 8102.31). The per capita share in Central Taxes for Haryana was estimated as ₹ 3696.83. The per capita Grants from the Centre ranged from ₹ 106.06 in Goa to ₹ 10829.18 in Telangana. In Haryana, it was estimated as ₹ 3175.66.

#### **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 ₹ 21588.85, ₹ 28702.27 and ₹ 27855.99. In small States, it was maximum in Arunachal Pradesh (₹ 142155.25) and minimum in Tripura (₹ 45115.93).

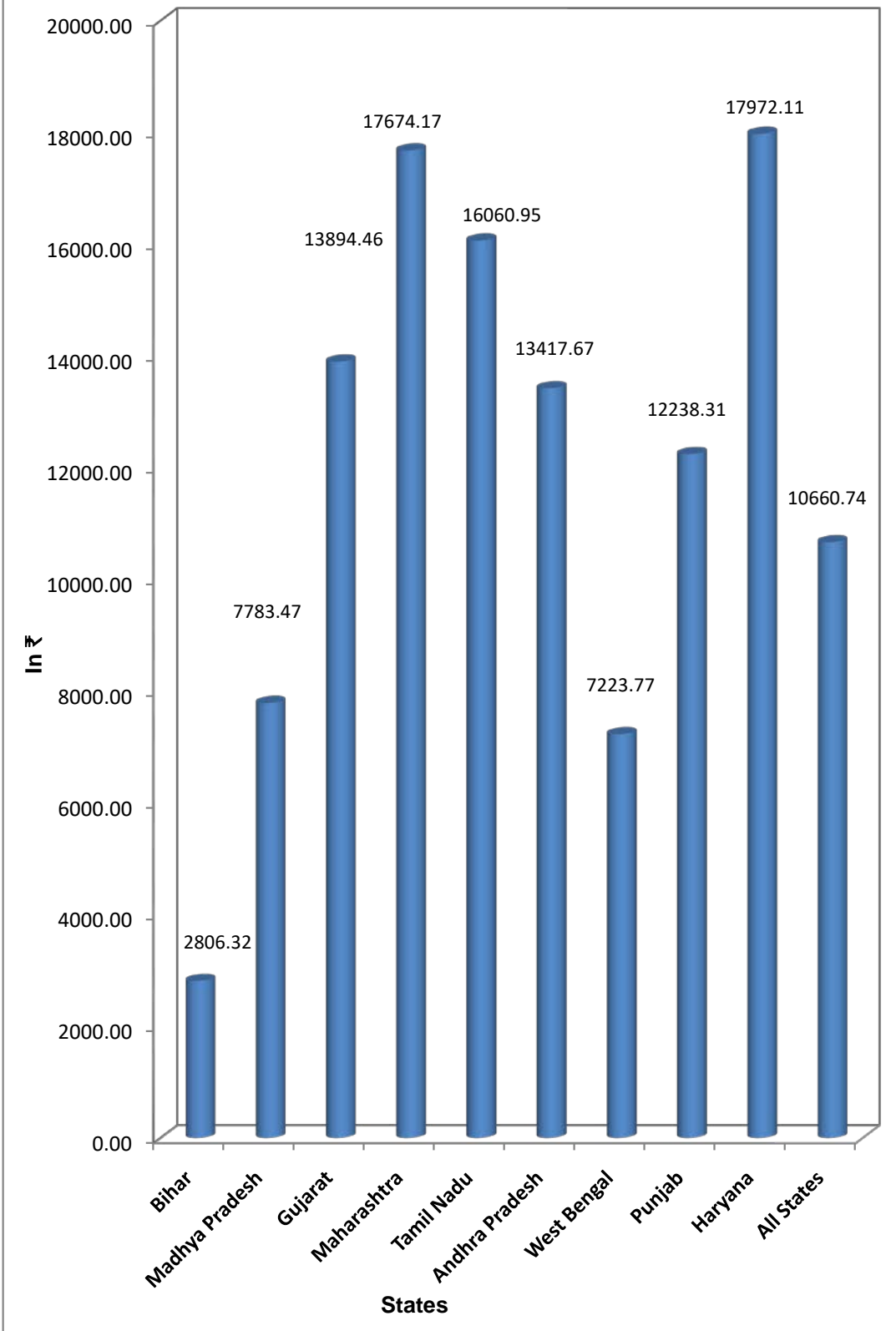
The per capita total revenue receipts of States during 2023-24 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

**Table 2.4.1**  
**Per Capita Total Revenue Receipts of States during 2021-22 (Accounts)**

(in ₹)

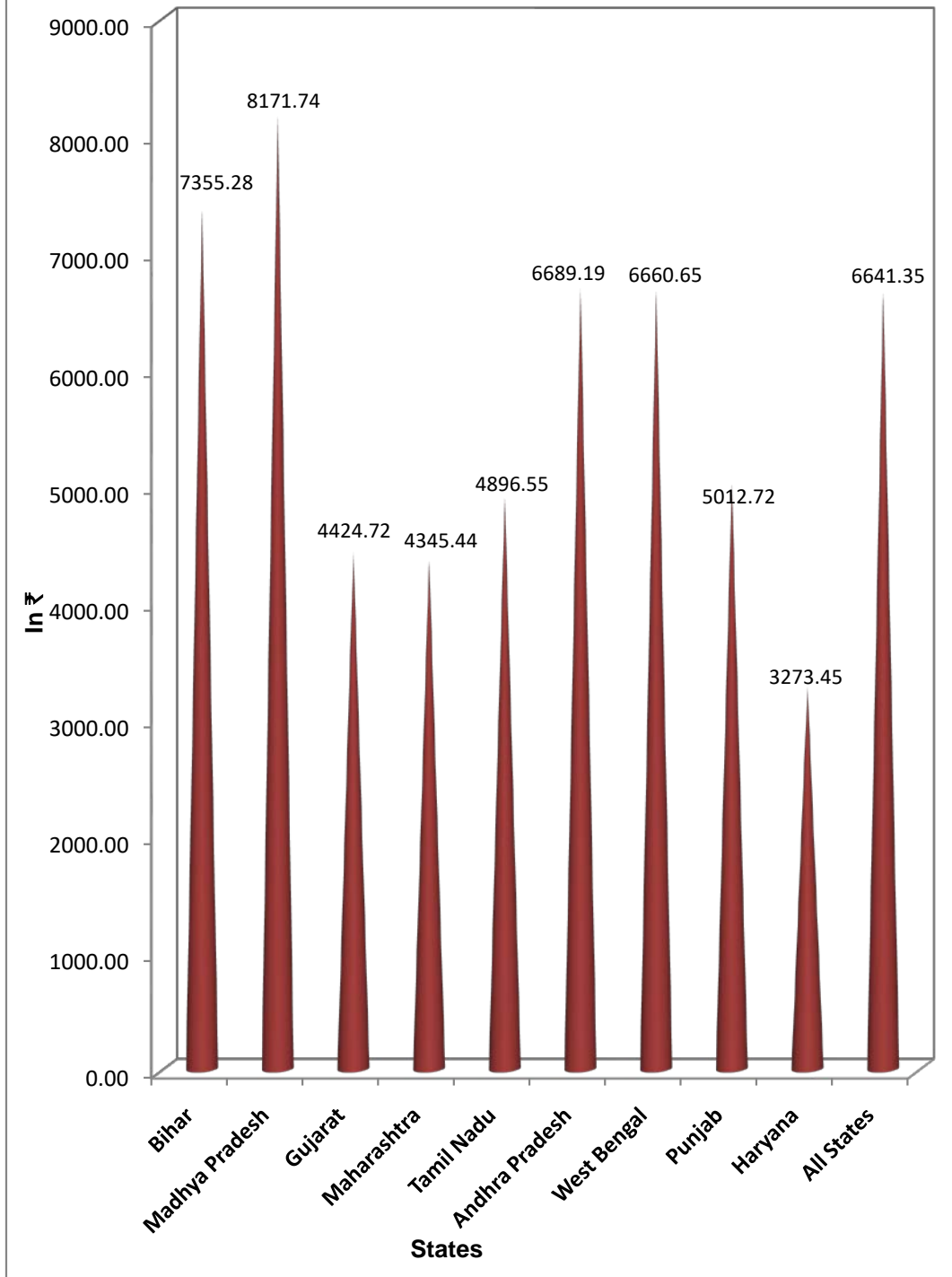
Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	13417.67	948.49	14366.17	6689.19	7404.47	14093.66	28459.83
2	Bihar	2806.32	320.80	3127.12	7355.28	2303.21	9658.49	12785.61
3	Chhattisgarh	9119.10	4663.71	13782.81	9619.79	3416.26	13036.06	26818.87
4	Goa	36283.56	23670.25	59953.81	20981.13	8355.06	29336.19	89290.00
5	Gujarat	13894.46	1994.06	15888.52	4424.72	3417.87	7842.59	23731.11
6	Haryana	17972.11	2489.61	20461.71	3273.45	2558.33	5831.78	26293.50
7	Jharkhand	5487.01	2585.25	8072.26	7148.10	2749.19	9897.29	17969.55
8	Karnataka	17993.86	1755.15	19749.00	4960.30	4465.34	9425.64	29174.64
9	Kerala	16387.79	2938.91	19326.69	5005.64	8431.78	13437.42	32764.11
10	Madhya Pradesh	7783.47	1798.46	9581.93	8171.74	4088.38	12260.12	21842.05
11	Maharashtra	17674.17	1544.54	19218.71	4345.44	3100.77	7446.22	26664.92
12	Odisha	9239.89	12303.13	21543.02	8649.61	4514.72	13164.33	34707.36
13	Punjab	12238.31	1568.45	13806.76	5012.72	6809.47	11822.19	25628.95
14	Rajasthan	9374.43	2350.25	11724.68	6770.75	4552.19	11322.94	23047.62
15	Tamil Nadu	16060.95	1583.86	17644.81	4896.55	4581.83	9478.38	27123.19
16	Telangana	24145.87	2343.23	26489.10	4952.52	2280.23	7232.75	33721.85
17	Uttar Pradesh	6343.85	492.29	6836.15	6903.06	2232.01	9135.07	15971.22
18	West Bengal	7223.77	171.77	7395.53	6660.65	4049.45	10710.09	18105.63
	<b>Sub Total-I</b>	<b>10820.88</b>	<b>1801.10</b>	<b>12621.98</b>	<b>6286.60</b>	<b>3711.72</b>	<b>9998.32</b>	<b>22620.30</b>
<b>Special Category</b>								
19	Arunachal Pradesh	10931.87	5164.47	16096.33	97626.00	27821.87	125447.87	141544.20
20	Assam	5549.18	1016.97	6566.15	7997.32	8615.24	16612.56	23178.71
21	Himachal Pradesh	13127.81	3530.22	16658.03	9931.14	23828.80	33759.93	50417.96
22	Manipur	5173.09	335.88	5508.97	18760.63	19764.75	38525.38	44034.34
23	Meghalaya	6970.85	1589.64	8560.48	19941.30	14753.18	34694.48	43254.97
24	Mizoram	7116.08	5184.25	12300.33	35190.58	28840.25	64030.83	76331.17
25	Nagaland	5935.50	1379.86	7315.36	22138.82	31687.32	53826.14	61141.50
26	Sikkim	17920.29	9723.29	27643.57	46965.00	26544.71	73509.71	101153.29
27	Tripura	5714.51	668.59	6383.10	15489.95	21087.83	36577.78	42960.88
28	Uttarakhand	12327.06	2396.49	14723.55	8614.13	14103.19	22717.32	37440.87
	<b>Sub Total-II</b>	<b>7791.82</b>	<b>1740.43</b>	<b>9532.25</b>	<b>12996.53</b>	<b>14293.08</b>	<b>27289.61</b>	<b>36821.86</b>
	<b>All States</b>	<b>10660.74</b>	<b>1797.89</b>	<b>12458.63</b>	<b>6641.35</b>	<b>4271.15</b>	<b>10912.50</b>	<b>23371.12</b>

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

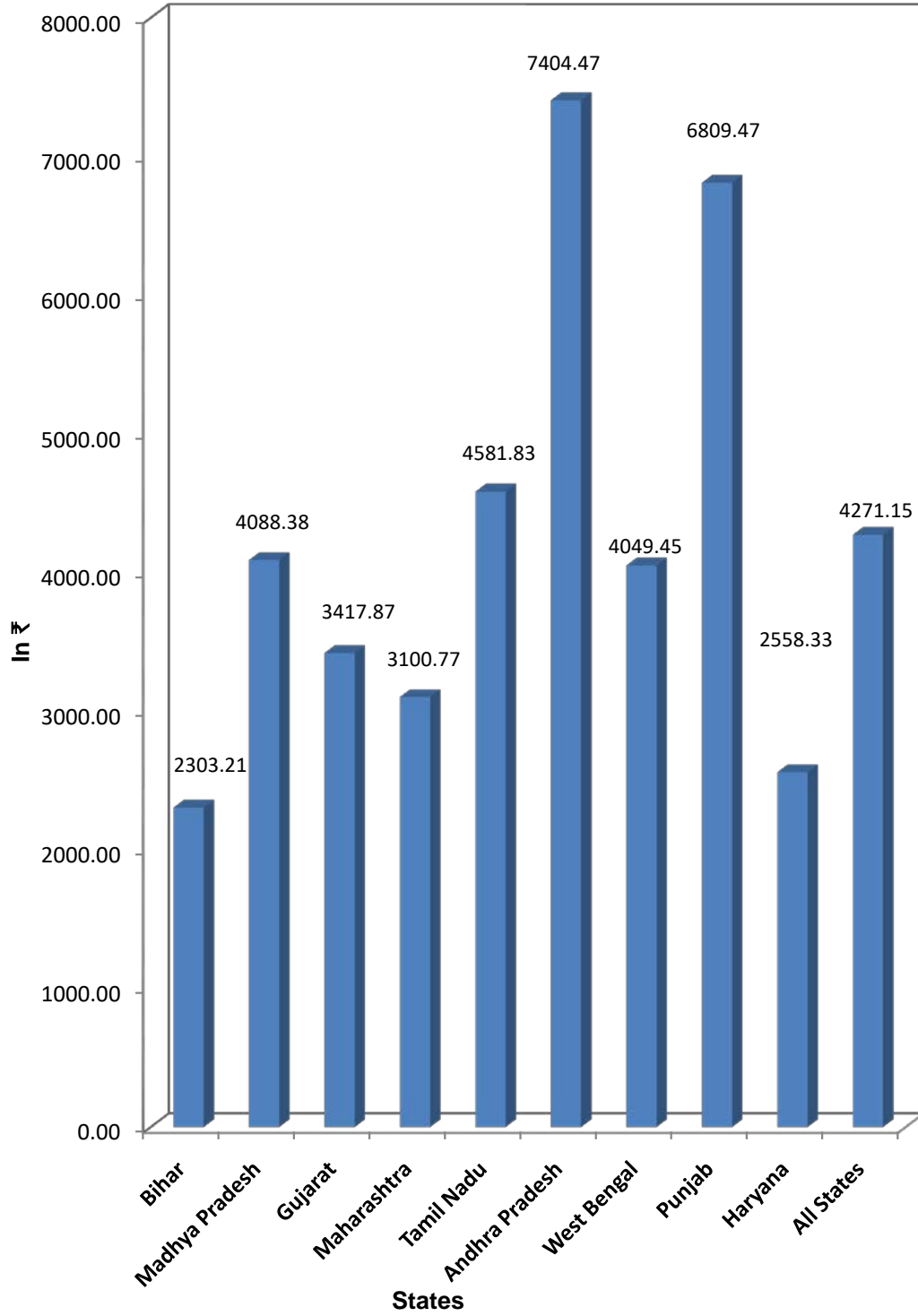




**Per Capita Share in Central Taxes of Major States during 2021-22 (Accounts)**



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

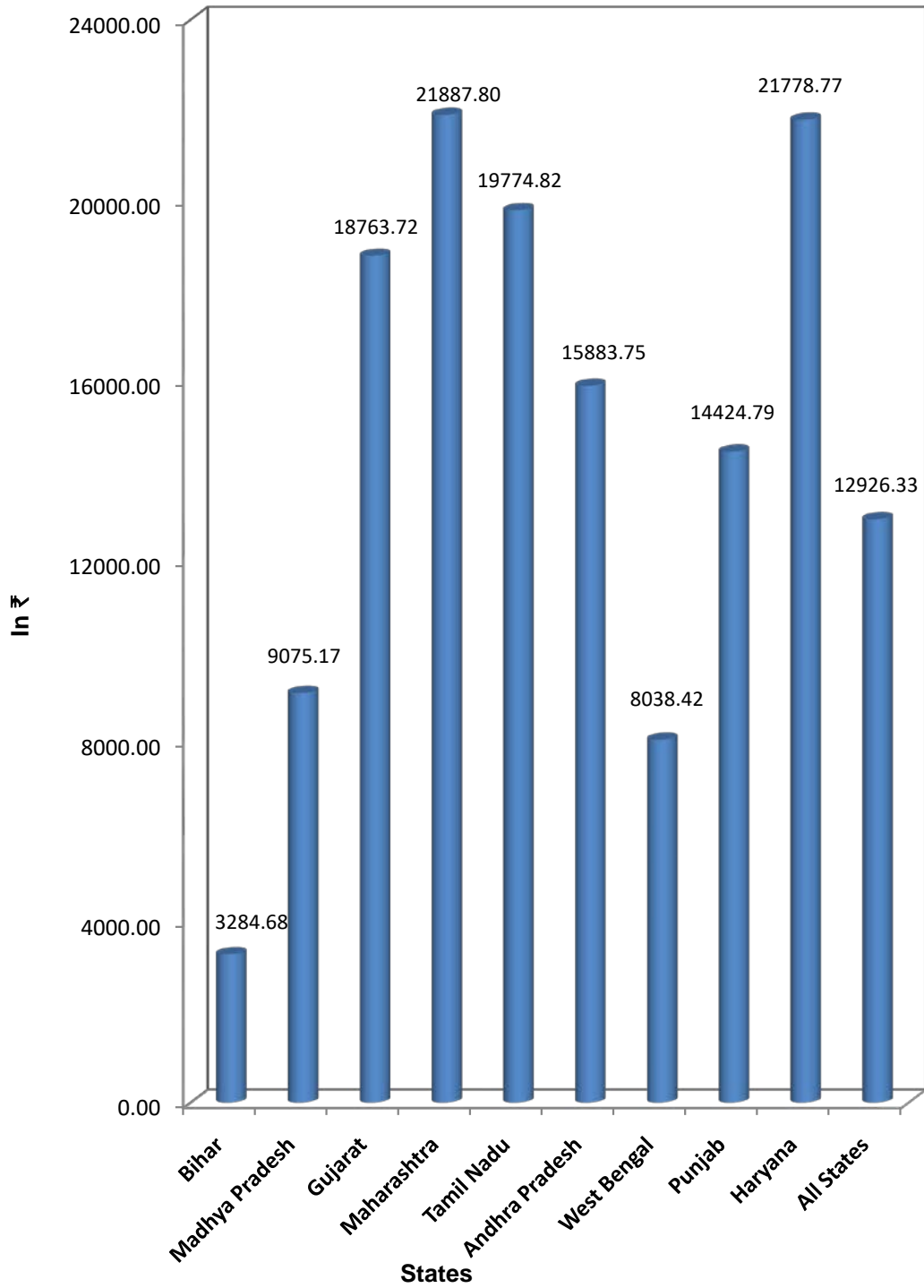


**Table 2.4.2**  
**Per Capita Total Revenue Receipts of States during 2022-23 (RE)**

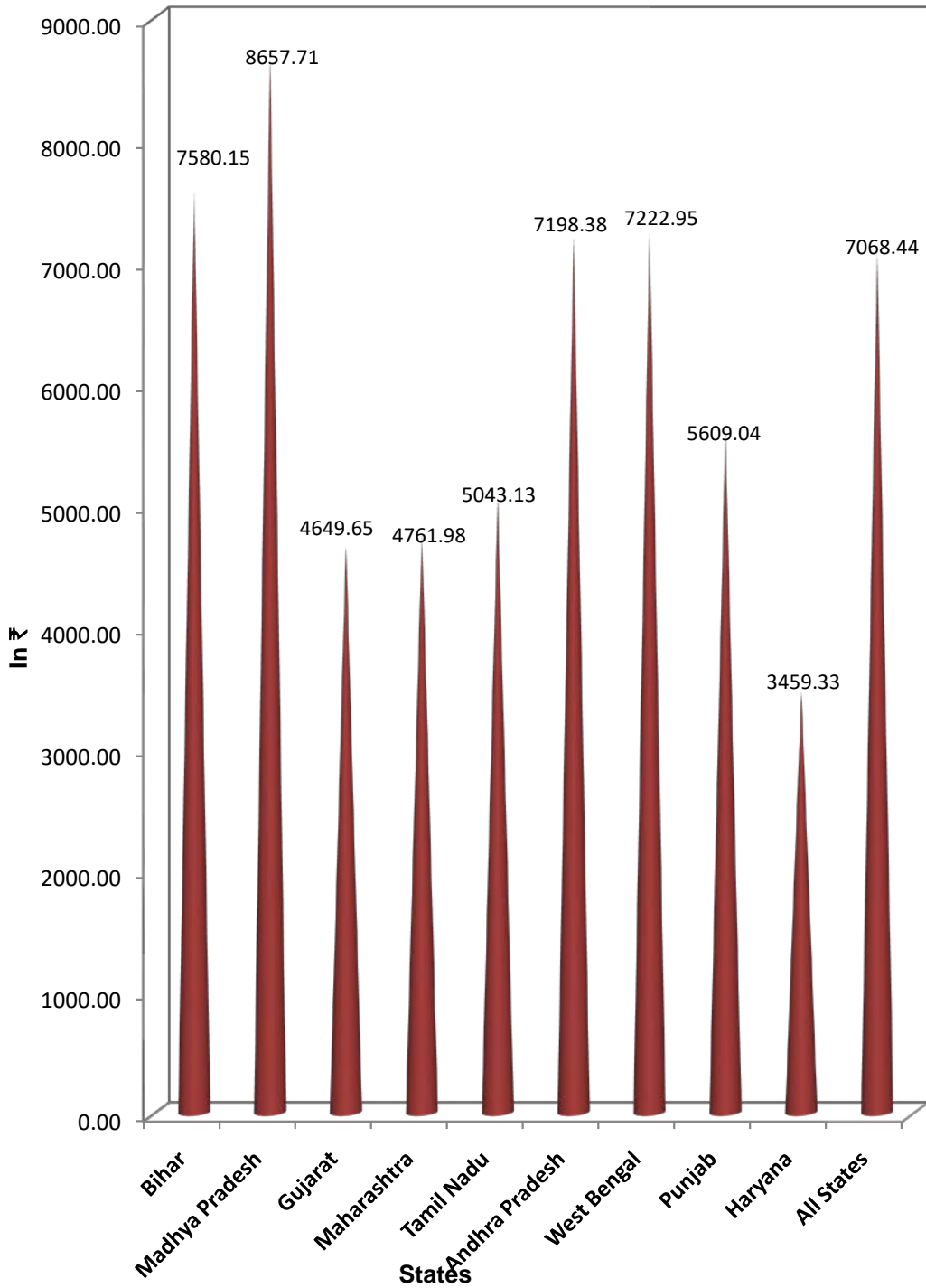
(in ₹)

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	15883.75	1226.18	17109.94	7198.38	8921.14	16119.52	33229.45
2	Bihar	3284.68	486.95	3771.64	7580.15	4603.28	12183.42	15955.06
3	Chhattisgarh	10933.33	5333.33	16266.67	10786.09	5583.33	16369.42	32636.09
4	Goa	39569.81	31627.88	71197.69	21928.19	20946.25	42874.44	114072.13
5	Gujarat	18763.72	2133.15	20896.87	4649.65	2046.63	6696.28	27593.15
6	Haryana	21778.77	3651.43	25430.20	3459.33	3444.63	6903.96	32334.16
7	Jharkhand	6290.18	3278.22	9568.40	7982.03	3676.08	11658.11	21226.51
8	Karnataka	21316.00	1620.89	22936.89	5125.33	3398.46	8523.79	31460.68
9	Kerala	19660.64	4301.12	23961.76	4981.55	7266.26	12247.80	36209.57
10	Madhya Pradesh	9075.17	1602.64	10677.81	8657.71	4354.02	13011.72	23689.53
11	Maharashtra	21887.80	1750.35	23638.15	4761.98	5800.23	10562.21	34200.36
12	Odisha	10633.48	10520.36	21153.85	9726.09	6111.01	15837.10	36990.95
13	Punjab	14424.79	1978.08	16402.87	5609.04	8564.31	14173.35	30576.22
14	Rajasthan	11489.30	2713.41	14202.71	7091.79	5444.86	12536.65	26739.36
15	Tamil Nadu	19774.82	1993.41	21768.23	5043.13	5175.58	10218.71	31986.94
16	Telangana	29103.23	4024.09	33127.32	5175.83	7960.58	13136.41	46263.73
17	Uttar Pradesh	7892.54	523.85	8416.39	7232.44	4752.39	11984.82	20401.22
18	West Bengal	8038.42	190.31	8228.73	7222.95	4226.01	11448.95	19677.69
	<b>Sub Total-I</b>	<b>13125.89</b>	<b>2000.23</b>	<b>15126.12</b>	<b>6677.90</b>	<b>5075.55</b>	<b>11753.45</b>	<b>26879.57</b>
<b>Special Category</b>								
19	Arunachal Pradesh	13954.31	4951.94	18906.25	104307.31	41193.75	145501.06	164407.31
20	Assam	6996.77	1522.17	8518.94	8341.08	14546.36	22887.45	31406.39
21	Himachal Pradesh	14487.67	4031.07	18518.73	10511.97	22896.13	33408.11	51926.84
22	Manipur	7500.00	781.25	8281.25	21547.13	50174.03	71721.16	80002.41
23	Meghalaya	7986.39	1788.52	9774.91	22382.24	21315.85	43698.09	53473.00
24	Mizoram	8098.33	7125.83	15224.17	38158.33	48930.50	87088.83	102313.00
25	Nagaland	6581.77	4029.86	10611.64	24546.32	33898.82	58445.14	69056.77
26	Sikkim	20520.29	14287.29	34807.57	50761.43	44290.71	95052.14	129859.71
27	Tripura	6284.93	950.49	7235.41	17432.73	27172.07	44604.80	51840.22
28	Uttarakhand	14613.57	4290.48	18904.05	9110.44	16851.78	25962.22	44866.28
	<b>Sub Total-II</b>	<b>9355.95</b>	<b>2561.01</b>	<b>11916.96</b>	<b>14055.87</b>	<b>20529.08</b>	<b>34584.94</b>	<b>46501.90</b>
	<b>All States</b>	<b>12926.33</b>	<b>2029.91</b>	<b>14956.24</b>	<b>7068.44</b>	<b>5893.56</b>	<b>12962.01</b>	<b>27918.25</b>

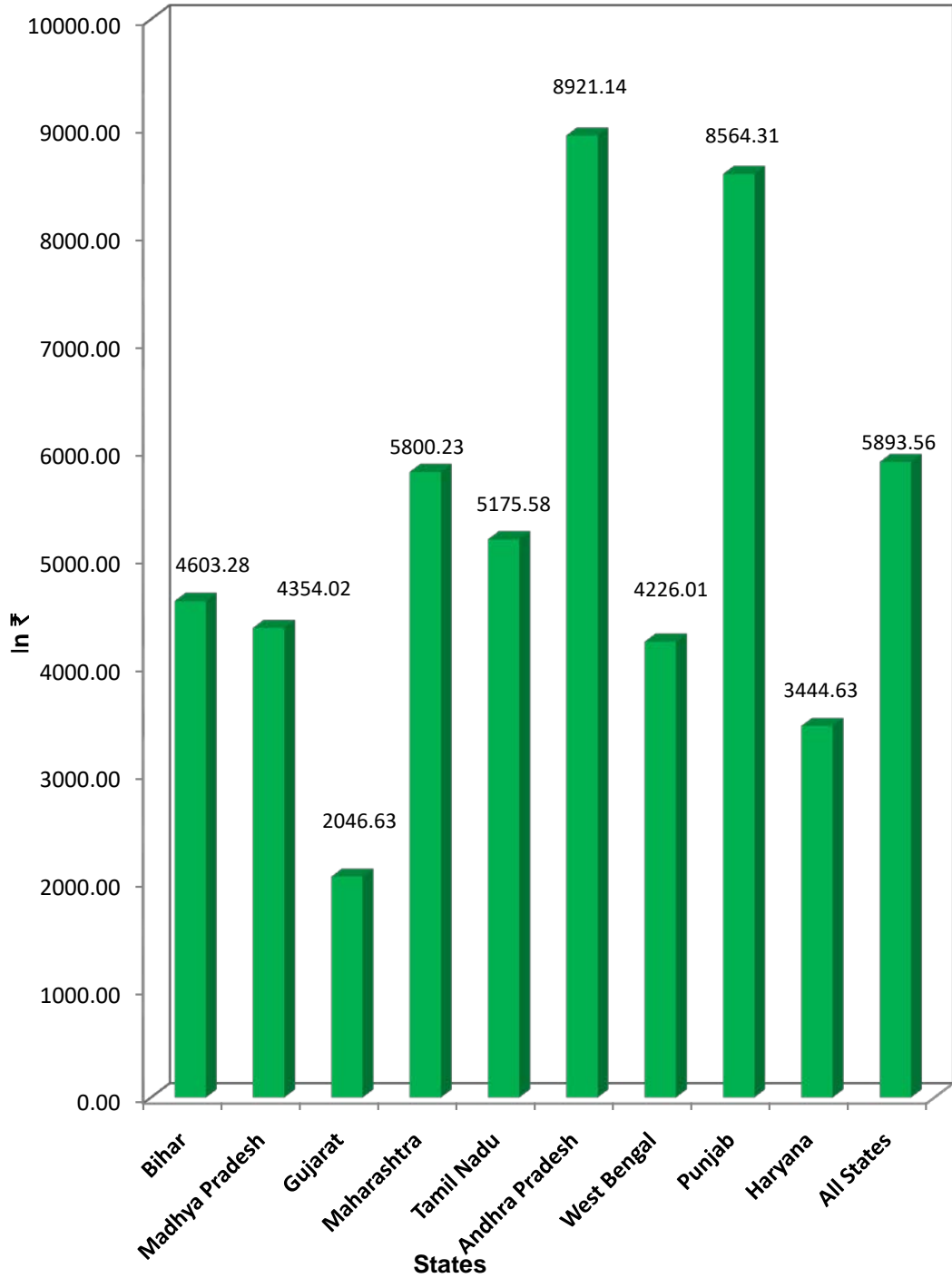
**Per Capita State's Own Tax Revenue of Major States during 2022-23 (RE)**



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



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

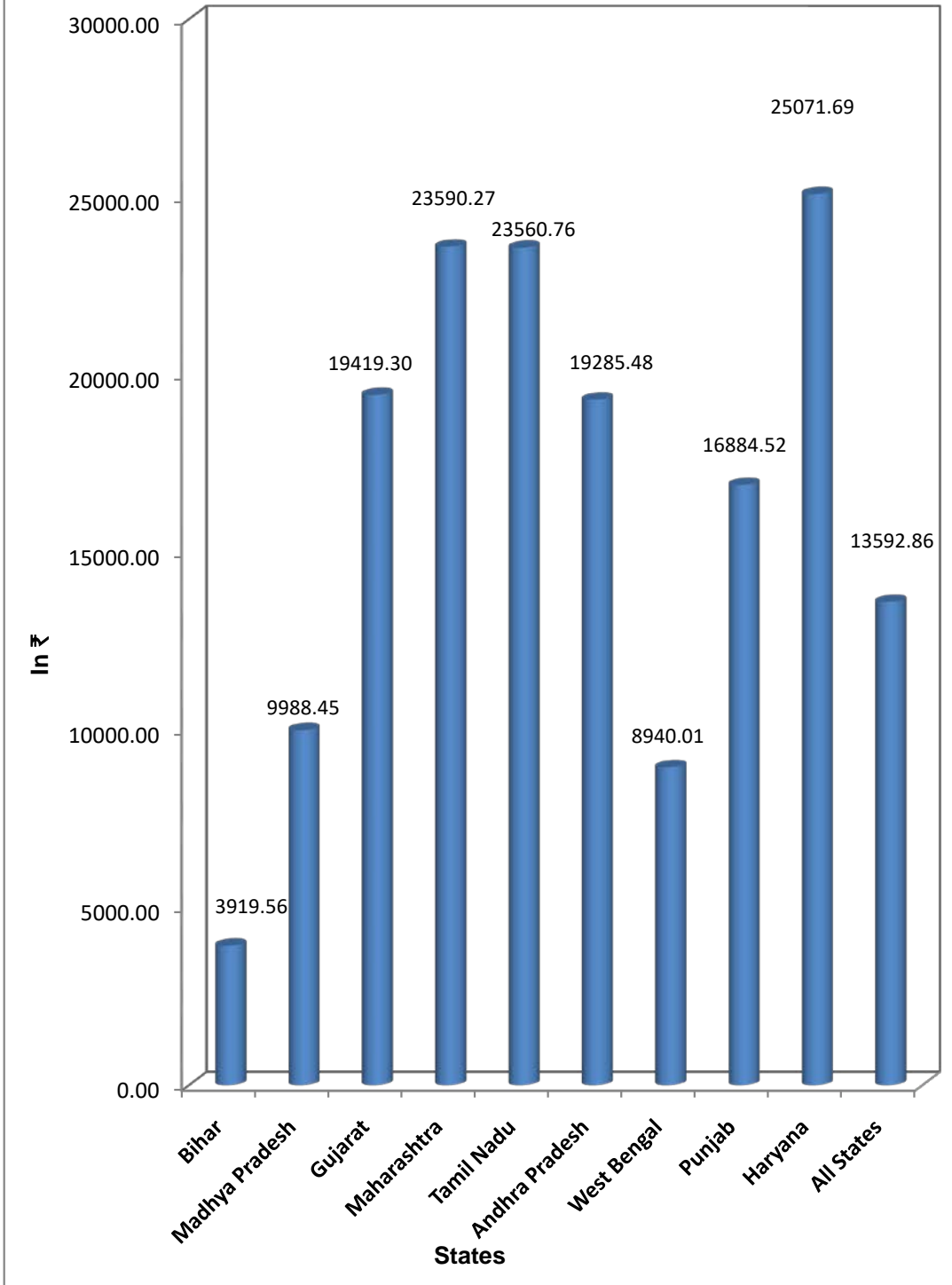


**Table 2.4.3**  
**Per Capita Total Revenue Receipts of States during 2023-24 (BE)**

(in ₹)

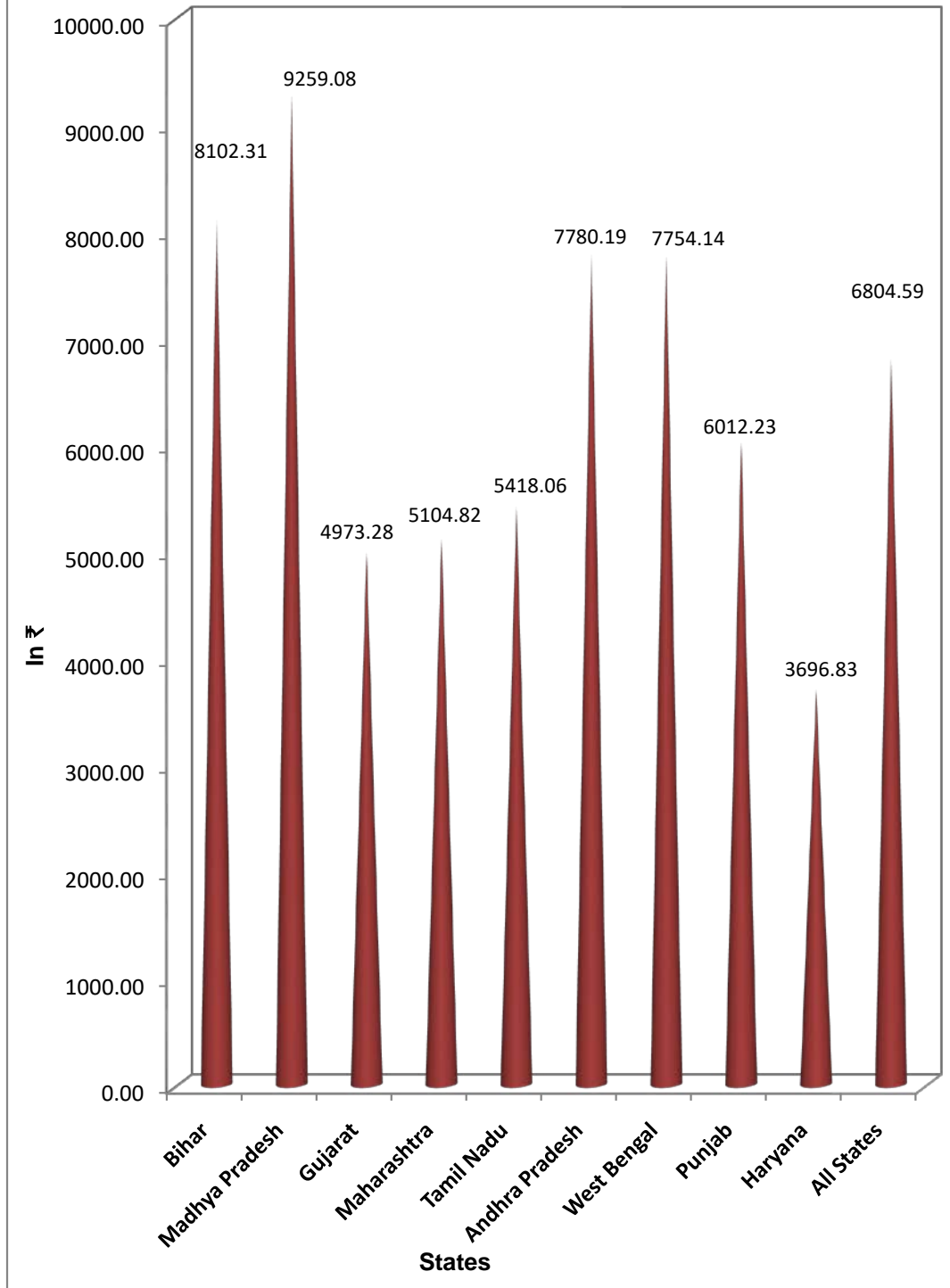
Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	19285.48	2894.74	22180.22	7780.19	8803.50	16583.70	38763.91
2	Bihar	3919.56	513.54	4433.11	8102.31	4209.62	12311.92	16745.03
3	Chhattisgarh	12582.78	6026.49	18609.27	11523.42	4966.89	16490.31	35099.58
4	Goa	545.32	382.60	927.92	250.34	106.06	356.39	1284.31
5	Gujarat	19419.30	2379.38	21798.68	4973.28	2278.37	7251.65	29050.33
6	Haryana	25071.69	4189.08	29260.76	3696.83	3175.66	6872.49	36133.25
7	Jharkhand	7811.93	4369.48	12181.41	8552.45	4161.63	12714.07	24895.48
8	Karnataka	25598.61	1846.38	27444.99	5502.54	2268.09	7770.64	35215.63
9	Kerala	22636.53	4773.36	27409.89	5984.71	4431.85	10416.56	37826.44
10	Madhya Pradesh	9988.45	1722.07	11710.52	9259.08	5093.90	14352.98	26063.50
11	Maharashtra	23590.27	1912.16	25502.43	5104.82	4956.25	10061.07	35563.50
12	Odisha	11447.08	11339.09	22786.18	9989.46	7073.18	17062.63	39848.81
13	Punjab	16884.52	2548.53	19433.06	6012.23	6754.10	12766.33	32199.39
14	Rajasthan	14094.95	2998.11	17093.06	7599.07	4195.28	11794.35	28887.41
15	Tamil Nadu	23560.76	2629.85	26190.60	5418.06	3568.87	8986.93	35177.53
16	Telangana	34390.72	5986.43	40377.15	5635.39	10829.18	16464.57	56841.72
17	Uttar Pradesh	11142.72	1009.37	12152.09	7774.19	4293.73	12067.92	24220.01
18	West Bengal	8940.01	643.48	9583.49	7754.14	4119.18	11873.32	21456.81
	<b>Sub Total-I</b>	<b>13716.00</b>	<b>2229.56</b>	<b>15945.55</b>	<b>6392.97</b>	<b>4154.18</b>	<b>10547.15</b>	<b>26492.71</b>
<b>Special Category</b>								
19	Arunachal Pradesh	16031.50	5298.56	21330.06	112167.75	29987.50	142155.25	163485.31
20	Assam	8403.83	1963.82	10367.65	8949.83	12639.02	21588.85	31956.50
21	Himachal Pradesh	17367.96	4596.27	21964.23	11304.03	17398.24	28702.27	50666.49
22	Manipur	10000.00	1250.00	11250.00	22854.91	51981.16	74836.06	86086.06
23	Meghalaya	9425.47	2184.09	11609.56	23042.68	22448.74	45491.41	57100.97
24	Mizoram	9035.83	7474.92	16510.75	42560.42	36650.67	79211.08	95721.83
25	Nagaland	7135.09	1731.09	8866.18	26418.41	36449.18	62867.59	71733.77
26	Sikkim	24670.71	15412.86	40083.57	56617.57	37047.57	93665.14	133748.71
27	Tripura	6925.90	1071.43	7997.33	18293.14	26822.79	45115.93	53113.26
28	Uttarakhand	17226.45	4104.85	21331.30	9844.66	18011.34	27855.99	49187.29
	<b>Sub Total-II</b>	<b>11117.79</b>	<b>2807.40</b>	<b>13925.19</b>	<b>15078.44</b>	<b>18850.42</b>	<b>33928.86</b>	<b>47854.05</b>
	<b>All States</b>	<b>13592.86</b>	<b>2256.94</b>	<b>15849.81</b>	<b>6804.59</b>	<b>4850.65</b>	<b>11655.24</b>	<b>27505.05</b>

**Per Capita State's Own Tax Revenue of Major States during 2023-24 (BE)**





**Per Capita Share in Central Taxes of Major States during 2023-24 (BE)**



**Per Capita Grants from the Centre of Major States during 2023-24 (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 2021-22 (Accounts), 2022-23 (RE) and 2023-24(BE) have been examined in the following paragraphs:-

### **2.5.1 Per Capita Total Receipts during 2021-22 (Accounts)**

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

The review of per capita total receipts shows that the per capita total receipts during 2021-22 (Accounts) were maximum in Goa (₹ 105697.88) followed by Telangana (₹ 46070.69), Kerala (₹ 45849.87), Karnataka (₹ 38973.44), Tamil Nadu (₹ 38520.48) and Haryana (₹ 37184.14), amongst the States of non-special category. Bihar with ₹ 14845.13 was at the minimum level.

#### **Special Category States**

In the major special category State namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were ₹ 29198.25, ₹ 57570.18 and ₹ 40704.23 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 149445.27, ₹ 49676.84, ₹ 49870.76, ₹ 79703.42, ₹ 62334.18, ₹ 114078.43 and ₹ 42800.54 respectively.

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

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

In the non-special category States, the per capita total receipts during 2022-23 (RE) were maximum in Goa (₹ 141857.69) followed by Telangana (₹ 59476.21), Kerala (₹ 46700.06), Haryana (₹ 44157.41), Andhra Pradesh (₹ 42225.75) and Odisha (₹ 42081.13). Bihar with ₹ 21495.95 was at the bottom.

#### **Special Category States**

The per capita total receipts were ₹ 42697.38, ₹ 68696.68 and ₹ 51875.38 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 ₹ 182831.06, ₹ 87982.41, ₹ 59181.12, ₹ 121493.83, ₹ 78338.59, ₹ 156992.29 and ₹ 59005.83 respectively.

The per capita total receipts (revenue and capital) of States during 2022-23 (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 2023-24(BE)**

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

The analysis shows that the per capita total receipts during 2023-24(BE) were estimated as maximum in Telangana (₹ 72884.48) followed by Haryana (₹ 49248.22), Kerala (₹ 49186.85), Andhra Pradesh (₹ 49035.31), Tamil Nadu (₹ 47506.01) and Odhisha (₹ 45618.57). Goa with ₹ 1560.04 was placed at the bottom.

#### **Special Category States**

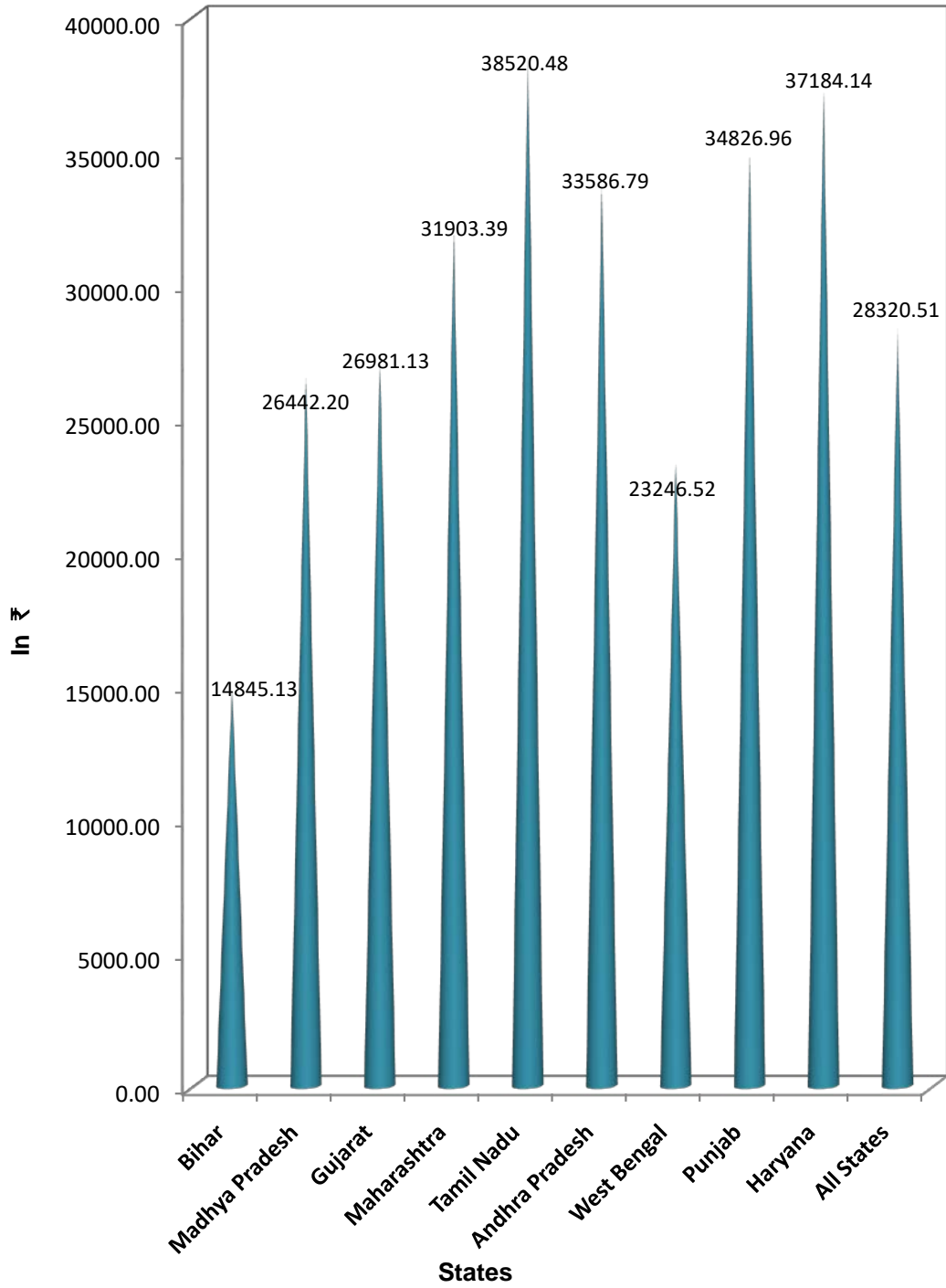
In major special category States namely Assam, Himachal Pradesh and Uttarakhand, the per capita total receipts were estimated as ₹ 37912.66, ₹ 63901.39 and ₹ 57051.24 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 179267.81, ₹ 94723.53, ₹ 61865.53, ₹ 106395.33, ₹ 76834.23, ₹ 164430.43 and ₹ 63657.55 respectively.

The per capita total receipts (revenue and capital) of States during 2023-24(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 2021-22 (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	150552.49	27121.62	177674.11	33586.79
2	Bihar	158797.33	25579.22	184376.55	14845.13
3	Chhattisgarh	79652.03	6186.25	85838.28	28901.78
4	Goa	14286.40	2625.26	16911.66	105697.88
5	Gujarat	166829.70	22847.64	189677.34	26981.13
6	Haryana	78091.70	32345.19	110436.89	37184.14
7	Jharkhand	69721.86	3895.92	73617.78	18973.65
8	Karnataka	195761.83	65749.98	261511.81	38973.44
9	Kerala	116640.24	46585.31	163225.55	45849.87
10	Madhya Pradesh	185875.85	39147.28	225023.13	26442.20
11	Maharashtra	333311.57	65480.78	398792.35	31903.39
12	Odisha	153059.44	-19060.73	133998.71	30385.20
13	Punjab	78168.31	28053.93	106222.24	34826.96
14	Rajasthan	183920.05	50642.82	234562.87	29393.84
15	Tamil Nadu	207492.40	87189.27	294681.67	38520.48
16	Telangana	127468.59	46678.60	174147.19	46070.69
17	Uttar Pradesh	371011.44	39625.83	410637.27	17677.02
18	West Bengal	178159.35	50586.45	228745.80	23246.52
	<b>Sub Total-I</b>	<b>2848800.58</b>	<b>621280.62</b>	<b>3470081.20</b>	<b>27553.45</b>
<b>Special Category</b>					
19	Arunachal Pradesh	21231.64	1110.15	22341.79	148945.27
20	Assam	81589.06	21188.79	102777.85	29198.25
21	Himachal Pradesh	37309.30	5292.63	42601.93	57570.18
22	Manipur	14091.00	1805.59	15896.59	49676.84
23	Meghalaya	14274.14	2183.21	16457.35	49870.76
24	Mizoram	9159.74	404.67	9564.41	79703.42
25	Nagaland	13451.14	262.38	13713.52	62334.18
26	Sikkim	7080.72	904.77	7985.49	114078.43
27	Tripura	17613.95	-65.73	17548.22	42800.54
28	Uttarakhand	43056.99	3752.88	46809.87	40704.23
	<b>Sub Total-II</b>	<b>258857.68</b>	<b>36839.34</b>	<b>295697.02</b>	<b>42062.17</b>
	<b>All States</b>	<b>3107658.26</b>	<b>658119.96</b>	<b>3765778.22</b>	<b>28320.51</b>

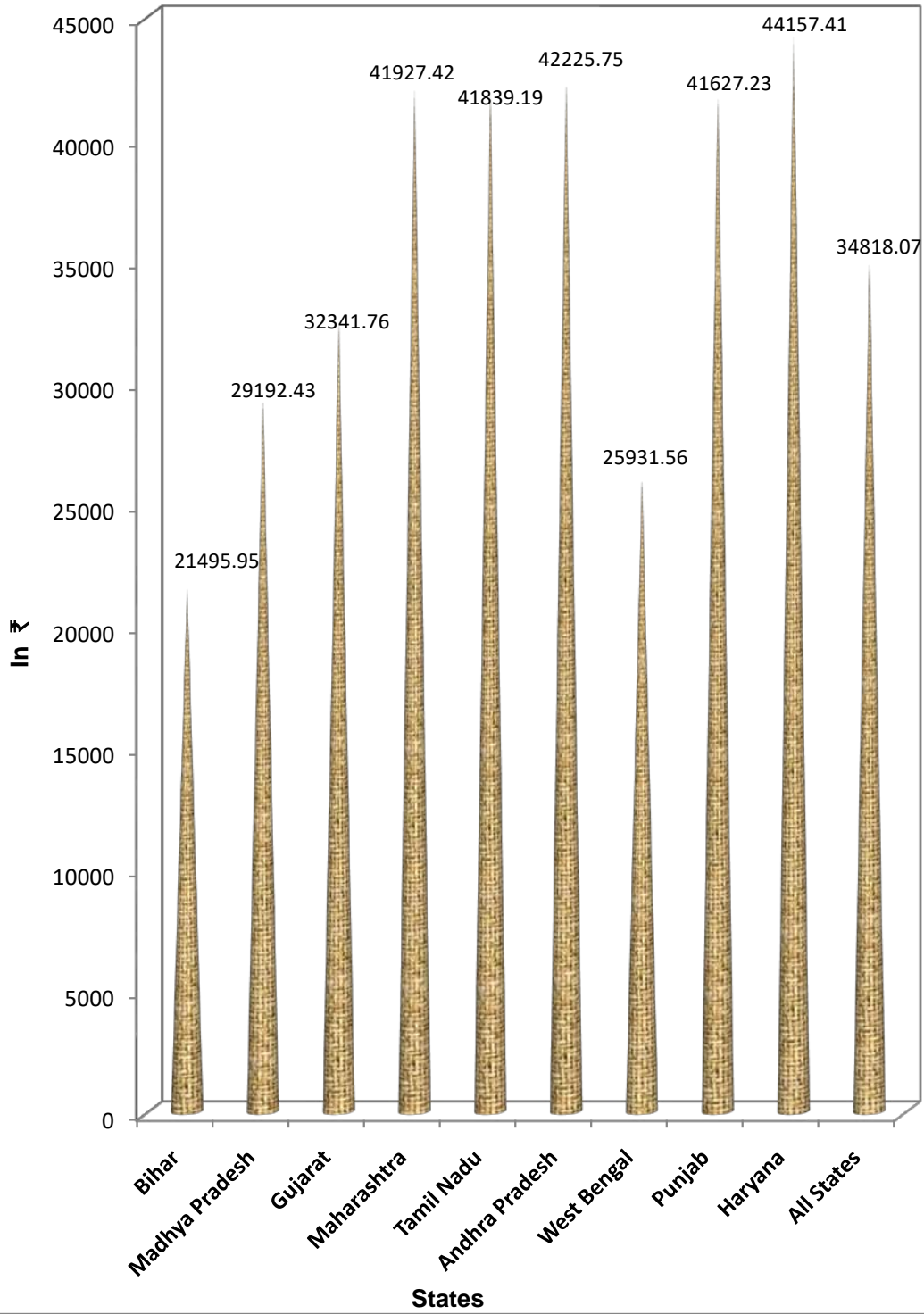
**Per Capita Total Receipts of Major States during 2021-22 (Accounts)**



**Table 2.5.2**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2022-23 (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	176448.39	47770.34	224218.73	42225.75
2	Bihar	201033.76	69815.25	270849.01	21495.95
3	Chhattisgarh	97908.26	14794.70	112702.96	37567.65
4	Goa	18251.54	4445.69	22697.23	141857.69
5	Gujarat	196187.31	33762.57	229949.88	32341.76
6	Haryana	97002.48	35469.76	132472.24	44157.41
7	Jharkhand	83420.19	8856.50	92276.69	23480.07
8	Karnataka	212359.58	61317.00	273676.58	40544.68
9	Kerala	129268.15	37451.06	166719.21	46700.06
10	Madhya Pradesh	203966.87	47379.95	251346.82	29192.43
11	Maharashtra	430924.54	97360.99	528285.53	41927.42
12	Odisha	163500.00	22498.60	185998.60	42081.13
13	Punjab	93563.22	33816.10	127379.32	41627.23
14	Rajasthan	215786.67	61649.63	277436.30	34378.72
15	Tamil Nadu	245659.67	75665.33	321325.00	41839.19
16	Telangana	175802.18	50207.40	226009.58	59476.21
17	Uttar Pradesh	478816.53	83890.60	562707.13	23975.59
18	West Bengal	194612.34	61850.76	256463.10	25931.56
	<b>Sub Total-I</b>	<b>3414511.68</b>	<b>848002.23</b>	<b>4262513.91</b>	<b>33555.18</b>
<b>Special Category</b>					
19	Arunachal Pradesh	26305.17	2947.8	29252.97	182831.06
20	Assam	111806.75	40195.94	152002.69	42697.38
21	Himachal Pradesh	38945.13	12577.38	51522.51	68696.68
22	Manipur	25600.77	2553.6	28154.37	87982.41
23	Meghalaya	17646.09	1883.68	19529.77	59181.12
24	Mizoram	12277.55	2301.71	14579.26	121493.83
25	Nagaland	15192.49	2042	17234.49	78338.59
26	Sikkim	9090.18	1899.28	10989.46	156992.29
27	Tripura	21254.49	2937.9	24192.39	59005.83
28	Uttarakhand	52044.86	8130.58	60175.44	51875.38
	<b>Sub Total-II</b>	<b>330163.48</b>	<b>77469.87</b>	<b>407633.35</b>	<b>57413.15</b>
	<b>All States</b>	<b>3744675.16</b>	<b>925472.10</b>	<b>4670147.26</b>	<b>34818.07</b>

**Per Capita Total Receipts of Major States during 2022-23 (RE)**

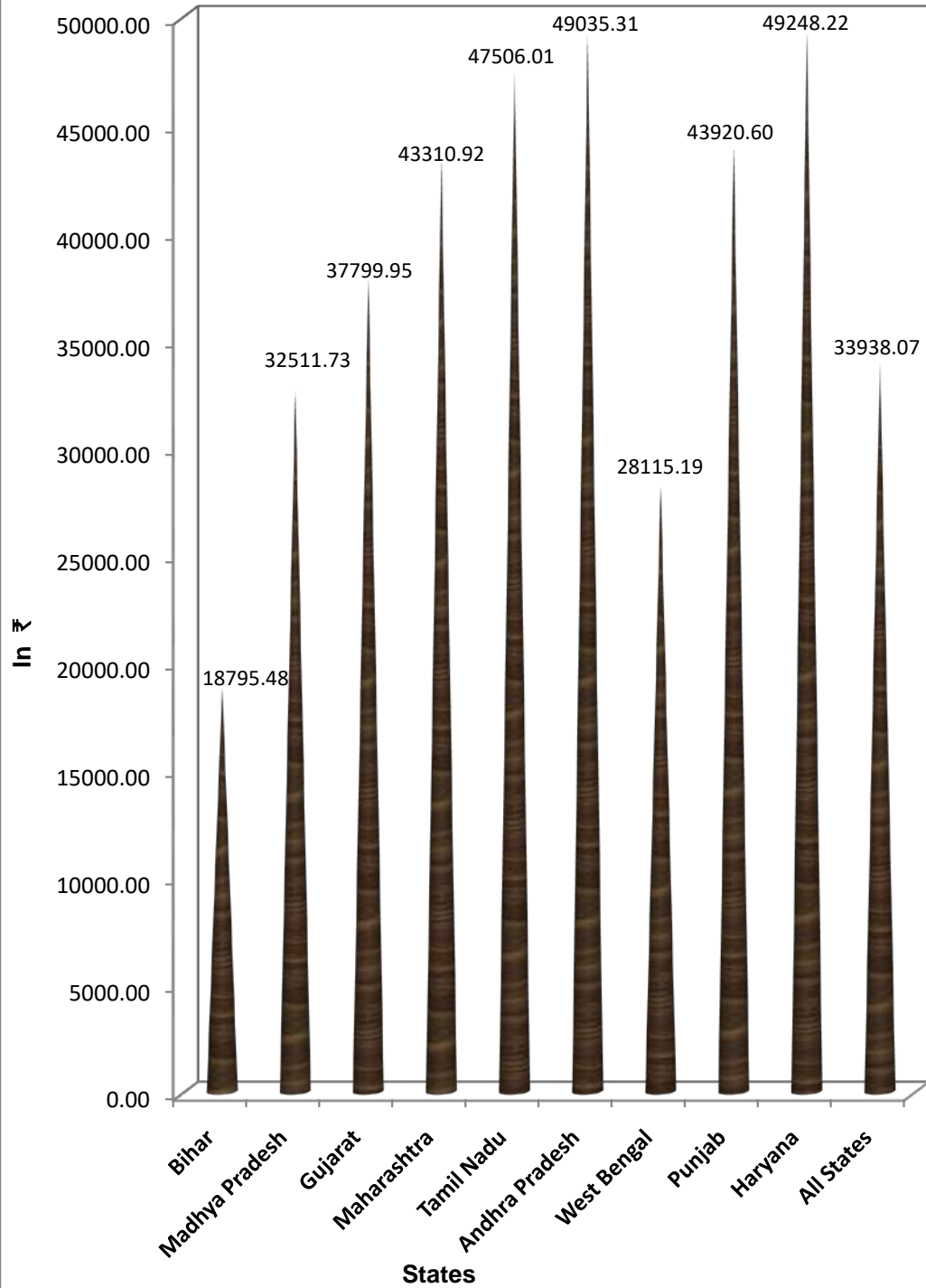




**Table 2.5.3**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2023-24 (BE)**

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	206224.01	54643.82	260867.83	49035.31
2	Bihar	212326.97	25999.71	238326.68	18795.48
3	Chhattisgarh	106000.73	15494.00	121494.73	40230.04
4	Goa	20227.85	4342.83	24570.68	1560.04
5	Gujarat	207709.88	62559.79	270269.67	37799.95
6	Haryana	109122.42	39607.20	148729.62	49248.22
7	Jharkhand	98337.15	11755.45	110092.60	27871.54
8	Karnataka	238409.81	66896.20	305306.01	45096.90
9	Kerala	135418.67	40670.25	176088.92	49186.85
10	Madhya Pradesh	225709.89	55841.71	281551.60	32511.73
11	Maharashtra	449522.60	97927.37	547449.97	43310.92
12	Odisha	184500.00	26714.00	211214.00	45618.57
13	Punjab	98852.13	35984.10	134836.23	43920.60
14	Rajasthan	233988.01	63102.64	297090.65	36677.86
15	Tamil Nadu	270515.23	94806.01	365321.24	47506.01
16	Telangana	216566.97	61122.90	277689.87	72884.48
17	Uttar Pradesh	570865.66	88195.38	659061.04	27961.86
18	West Bengal	212637.03	65984.53	278621.56	28115.19
	<b>Sub Total-I</b>	<b>3796935.01</b>	<b>911647.89</b>	<b>4708582.90</b>	<b>32853.63</b>
<b>Special Category</b>					
19	Arunachal Pradesh	26157.65	2525.2	28682.85	179267.81
20	Assam	114084.7	21263.48	135348.18	37912.66
21	Himachal Pradesh	37999.87	9926.17	47926.04	63901.39
22	Manipur	27547.53	2764	30311.53	94723.53
23	Meghalaya	19414.33	1619.95	21034.28	61865.53
24	Mizoram	11486.63	1280.81	12767.44	106395.33
25	Nagaland	15781.43	1122.1	16903.53	76834.23
26	Sikkim	9362.4	2147.73	11510.13	164430.43
27	Tripura	22307.57	4428.6	26736.17	63657.55
28	Uttarakhand	57057.26	9122.18	66179.44	57051.24
	<b>Sub Total-II</b>	<b>341199.37</b>	<b>56200.22</b>	<b>397399.59</b>	<b>55736.27</b>
	<b>All States</b>	<b>4138134.38</b>	<b>967848.11</b>	<b>5105982.49</b>	<b>33938.07</b>

**Per Capita Total Receipts of Major States during 2023-24 (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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) in the following paragraphs:-

##### **3.1.1 Developmental Revenue Expenditure during 2021-22 (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 2021-22 (Accounts) was maximum in Chhattisgarh (70.02 percent) followed by Bihar (69.26 percent), Rajasthan (68.82 percent), Madhya Pradesh (68.75 percent), Odisha (68.53 percent), Telangana (67.52 percent), Karnataka (66.92 percent) and Jharkhand (65.66 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (45.43 percent) succeeded by Punjab (47.12 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 57893.88) followed by Telangana (₹ 24436.67), Karnataka (₹ 20885.72), Haryana (₹ 20362.67), Tamil Nadu (₹ 19561.75), Andhra Pradesh (₹ 19474.37) and Kerala (₹ 18654.33). The per capita developmental revenue expenditure was minimum in Uttar Pradesh with ₹ 8074.06.

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

In the major special category States namely Himachal Pradesh, Uttarakhand and Assam the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 61.58 percent, 55.80 percent and 55.57 percent respectively. In small States, it ranged from about 48 percent to 70 percent. The per capita developmental revenue expenditure in Himachal Pradesh, Uttarakhand and

Assam was estimated as ₹ 30117.66, ₹ 18887.40 and ₹ 13032.19 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 73417.87) and minimum in Assam (₹ 13032.19).

The State-wise pattern of revenue expenditure during 2021-22 (Accounts) is given in Table 3.1.1.

### **3.1.2 Developmental Revenue Expenditure during 2022-23 (RE)**

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

The developmental revenue expenditure as percentage to total revenue expenditure during 2022-23 (RE) was maximum in Telangana (74.69 percent) followed by Chhattisgarh (73.42 percent), Bihar (72.17 percent), Rajasthan (70.38 percent), Andhra Pradesh (70.03 percent), and Jharkhand (67.42 percent) in the non-special category States. It was 61.38 percent in Haryana. It was minimum in Kerala (42.30 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 72442.31) followed by Telangana (₹ 33968.92), Andhra Pradesh (₹27107.58), Haryana (₹ 23530.42) and Chhattisgarh (₹ 23310.40). It was minimum in Uttar Pradesh (₹10775.97). Jharkhand (₹ 12689.71) 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 63.36 percent, 61.18 percent and 57.27 percent respectively. In small States, it ranged from about 52 percent to 72 percent. The per capita developmental revenue expenditure was ₹ 22539.07, ₹ 36800.99 and ₹ 24484.24 in Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it was maximum in Arunachal Pradesh (₹ 92128.31) and minimum in Assam (₹ 22539.07).

The State-wise pattern of revenue expenditure during 2022-23 (RE) is given in Table 3.1.2.

### **3.1.3 Developmental Revenue Expenditure during 2023-24 (BE)**

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

The review of developmental revenue expenditure during 2023-24 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (76.09 percent) followed by Chhattisgarh (73.63 percent), Rajasthan (70.67 percent), Andhra Pradesh (70.66 percent), Odisha (69.48 percent) and Bihar (66.29 percent) amongst the States of non-special category. It was 63.32 percent in Haryana. It was minimum in Kerala

(43.01 percent). The per capita developmental revenue expenditure was estimated as maximum in Telangana (₹ 42275.16), followed by Andhra Pradesh (₹ 30354.21), Haryana (₹ 26432.67), Chhattisgarh (₹ 24990.77) Karnataka (₹ 24186.92) and Odisha (₹ 23672.97). Goa (₹ 811.54) and Bihar (₹ 10866.90) 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 60.76 percent, 58.64 percent and 56.58 percent respectively. In small States, it ranged from about 51 percent to 67 percent. The per capita developmental revenue expenditure was estimated to be ₹ 18947.70, ₹ 33387.31 and ₹ 25729.59 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 96392.44) and minimum in Assam (₹ 18947.70).

The State-wise pattern of revenue expenditure during 2023-24 (BE) is given in Table 3.1.3.

**Table 3.1.1**  
**Pattern of Revenue Expenditure of States during 2021-22 (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	103019.43	56124.19	19.69	159163.31	64.73	19474.37
2	Bihar	110280.16	48939.24	0.32	159219.72	69.26	8879.24
3	Chhattisgarh	52521.83	21375.42	1112.75	75010.00	70.02	17684.12
4	Goa	9263.02	4963.87	0.00	14226.89	65.11	57893.88
5	Gujarat	103585.97	56423.12	412.18	160421.27	64.57	14734.85
6	Haryana	60477.13	37947.91	0.00	98425.04	61.44	20362.67
7	Jharkhand	41222.60	21555.31	0.00	62777.91	65.66	10624.38
8	Karnataka	140143.17	62669.06	6615.82	209428.05	66.92	20885.72
9	Kerala	66409.42	70110.00	9660.09	146179.51	45.43	18654.33
10	Madhya Pradesh	124474.66	49461.19	7125.45	181061.30	68.75	14626.87
11	Maharashtra	201978.03	121745.32	25962.55	349685.90	57.76	16158.24
12	Odisha	75104.02	32970.09	1513.43	109587.54	68.53	17030.39
13	Punjab	45538.04	47239.78	3858.69	96636.51	47.12	14930.50
14	Rajasthan	144383.61	65406.37	0.04	209790.02	68.82	18093.18
15	Tamil Nadu	149647.42	84893.54	19489.46	254030.42	58.91	19561.75
16	Telangana	92370.63	44432.80	0.00	136803.43	67.52	24436.67
17	Uttar Pradesh	187560.34	133521.05	16499.99	337581.38	55.56	8074.06
18	West Bengal	131309.89	78495.37	354.38	210159.64	62.48	13344.50
	<b>Sub Total-I</b>	<b>1839289.37</b>	<b>1038273.63</b>	<b>92624.84</b>	<b>2970187.84</b>	<b>61.93</b>	<b>14604.49</b>
<b>Special Category</b>							
19	Arunachal Pradesh	11012.68	4833.96	0.00	15846.64	69.50	73417.87
20	Assam	45873.32	36368.53	306.13	82547.98	55.57	13032.19
21	Himachal Pradesh	22287.07	13899.76	7.71	36194.54	61.58	30117.66
22	Manipur	6191.37	5899.13	551.66	12642.16	48.97	19348.03
23	Meghalaya	9166.33	4453.90	0.00	13620.23	67.30	27776.76
24	Mizoram	5415.96	3141.53	0.00	8557.49	63.29	45133.00
25	Nagaland	6073.39	5743.69	0.00	11817.08	51.40	27606.32
26	Sikkim	4001.06	2558.27	109.50	6668.83	60.00	57158.00
27	Tripura	9240.93	6576.32	307.99	16125.24	57.31	22538.85
28	Uttarakhand	21720.51	15668.11	1540.33	38928.95	55.80	18887.40
	<b>Sub Total-II</b>	<b>140982.62</b>	<b>99143.20</b>	<b>2823.32</b>	<b>242949.14</b>	<b>58.03</b>	<b>20054.43</b>
	<b>All States</b>	<b>1980271.99</b>	<b>1137416.83</b>	<b>95448.16</b>	<b>3213136.98</b>	<b>61.63</b>	<b>14892.62</b>

**Table 3.1.2**

**Pattern of Revenue Expenditure of States during 2022-23 (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 developmen tal expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	143941.25	61594.97	19.73	205555.95	70.03	27107.58
2	Bihar	165546.63	63829.15	6.64	229382.42	72.17	13138.62
3	Chhattisgarh	69931.20	24173.33	1142.56	95247.09	73.42	23310.40
4	Goa	11590.77	6115.47	0.00	17706.24	65.46	72442.31
5	Gujarat	125487.53	63461.46	544.71	189493.70	66.22	17649.44
6	Haryana	70591.26	44416.28	0.00	115007.54	61.38	23530.42
7	Jharkhand	49870.57	24096.24	0.15	73966.96	67.42	12689.71
8	Karnataka	139044.05	72893.04	6418.98	218356.07	63.68	20599.12
9	Kerala	63103.21	76369.07	9711.39	149183.67	42.30	17675.97
10	Madhya Pradesh	133849.59	59861.52	8756.73	202467.84	66.11	15545.83
11	Maharashtra	276061.91	141939.55	32888.29	450889.75	61.23	21909.68
12	Odisha	96836.68	47614.39	1587.84	146038.91	66.31	21908.75
13	Punjab	58847.35	53617.47	4989.16	117453.98	50.10	19231.16
14	Rajasthan	174606.55	73490.20	0.06	248096.81	70.38	21636.50
15	Tamil Nadu	155619.21	99390.02	21126.46	276135.69	56.36	20262.92
16	Telangana	129081.89	43730.25	10.10	172822.24	74.69	33968.92
17	Uttar Pradesh	252912.09	153997.16	18000.02	424909.27	59.52	10775.97
18	West Bengal	150471.31	83293.60	510.68	234275.59	64.23	15214.49
	<b>Sub Total-I</b>	<b>2267393.05</b>	<b>1193883.17</b>	<b>105713.50</b>	<b>3566989.72</b>	<b>63.57</b>	<b>17849.27</b>
<b>Special Category</b>							
19	Arunachal Pradesh	14740.53	5851.46	0.00	20591.99	71.58	92128.31
20	Assam	80239.09	45659.34	737.08	126635.51	63.36	22539.07
21	Himachal Pradesh	27600.74	17496.05	18.68	45115.47	61.18	36800.99
22	Manipur	11808.99	7265.65	519.07	19593.71	60.27	36903.09
23	Meghalaya	11128.25	5021.04	0.00	16149.29	68.91	33721.97
24	Mizoram	7814.59	4026.18	0.00	11840.77	66.00	65121.58
25	Nagaland	7373.66	6751.85	0.00	14125.51	52.20	33516.64
26	Sikkim	5064.45	3041.79	127.88	8234.12	61.51	72349.29
27	Tripura	12703.00	7753.72	330.05	20786.77	61.11	30982.93
28	Uttarakhand	28401.72	18274.58	2917.93	49594.23	57.27	24484.24
	<b>Sub Total-II</b>	<b>206875.02</b>	<b>121141.66</b>	<b>4650.69</b>	<b>332667.37</b>	<b>62.19</b>	<b>29137.33</b>
	<b>All States</b>	<b>2474268.07</b>	<b>1315024.83</b>	<b>110364.19</b>	<b>3899657.09</b>	<b>63.45</b>	<b>18446.79</b>

**Table 3.1.3**  
**Pattern of Revenue Expenditure of States during 2023-24 (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	161484.41	67031.30	25.00	228540.71	70.66	30354.21
2	Bihar	137792.35	70049.01	6.64	207848.00	66.29	10866.90
3	Chhattisgarh	75472.12	25795.97	1232.57	102500.66	73.63	24990.77
4	Goa	12781.75	6776.63	0.00	19558.38	65.35	811.54
5	Gujarat	122400.66	75655.06	615.85	198671.57	61.61	17118.97
6	Haryana	79826.66	46244.79	0.00	126071.45	63.32	26432.67
7	Jharkhand	25040.48	25791.75	0.15	50832.38	49.26	6339.36
8	Karnataka	163745.45	80371.30	6815.75	250932.50	65.25	24186.92
9	Kerala	68533.42	76678.19	14149.30	159360.91	43.01	19143.41
10	Madhya Pradesh	148080.55	68152.83	9063.75	225297.13	65.73	17099.37
11	Maharashtra	270094.09	164866.15	30684.78	465645.02	58.00	21368.20
12	Odisha	109605.85	46604.83	1550.76	157761.44	69.48	23672.97
13	Punjab	63208.33	54872.07	5360.50	123440.90	51.21	20589.03
14	Rajasthan	182943.82	75939.80	0.06	258883.68	70.67	22585.66
15	Tamil Nadu	164658.27	120382.15	23015.26	308055.68	53.45	21412.00
16	Telangana	161068.35	50606.78	10.10	211685.23	76.09	42275.16
17	Uttar Pradesh	285175.52	193465.41	23713.08	502354.01	56.77	12099.09
18	West Bengal	157406.17	84798.61	1356.35	243561.13	64.63	15883.57
	<b>Sub Total-I</b>	<b>2389318.25</b>	<b>1334082.63</b>	<b>117599.90</b>	<b>3841000.78</b>	<b>62.21</b>	<b>16671.21</b>
<b>Special Category</b>							
19	Arunachal Pradesh	15422.79	7672.01	0.00	23094.80	66.78	96392.44
20	Assam	67643.30	42690.32	1002.97	111336.59	60.76	18947.70
21	Himachal Pradesh	25040.48	17652.88	10.63	42703.99	58.64	33387.31
22	Manipur	12715.09	6964.01	613.38	20292.48	62.66	39734.66
23	Meghalaya	11521.18	5664.89	0.00	17186.07	67.04	33885.82
24	Mizoram	6703.22	4365.54	0.00	11068.76	60.56	55860.17
25	Nagaland	7740.07	7359.59	0.00	15099.66	51.26	35182.14
26	Sikkim	5366.66	3815.17	138.98	9320.81	57.58	76666.57
27	Tripura	13471.63	8448.14	376.00	22295.77	60.42	32075.31
28	Uttarakhand	29846.32	19557.94	3343.46	52747.72	56.58	25729.59
	<b>Sub Total-II</b>	<b>195470.74</b>	<b>124190.49</b>	<b>5485.42</b>	<b>325146.65</b>	<b>60.12</b>	<b>27415.25</b>
	<b>All States</b>	<b>2584788.99</b>	<b>1458273.12</b>	<b>123085.32</b>	<b>4166147.43</b>	<b>62.04</b>	<b>17180.39</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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) in the following paragraphs:-

#### **3.2.1 Developmental Capital Expenditure during 2021-22 (Accounts)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2021-22 (Accounts) was maximum in Kerala (98.31 percent) followed by Karnataka (98.19 percent), Rajasthan (98.05 percent), Gujarat (98.01 percent), Tamil Nadu (97.92 percent), Madhya Pradesh (97.75 percent) and Telangana (97.38 percent). It was minimum in Goa (85.30 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 14313.00) followed by Telangana (₹ 9620.29), Karnataka (₹ 7621.61), Odisha (₹ 5214.83). It was ₹ 3823.25 in Haryana. It was minimum in Bihar with ₹ 1742.51.

##### **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 95.70 percent, 93.88 percent and 86.23 percent respectively. In the small special category States, it ranged from about 75 percent to 97 percent. The per capita developmental capital expenditure was ₹ 5500.09, ₹ 8129.08 and ₹ 5909.61 in the major States namely Assam, Himachal Pradesh and Uttarakhand, respectively. In small States, it ranged from ₹ 2920.78 in Tripura to ₹ 32511.93 in Arunachal Pradesh.

The State-wise pattern of capital expenditure during 2021-22 (Accounts) is given in Table 3.2.1.

#### **3.2.2 Developmental Capital Expenditure during 2022-23 (RE)**

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

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2022-23 (RE) was maximum in Andhra Pradesh (98.25 percent) followed by Gujarat (97.76 percent) Rajasthan (97.74 percent), Tamil Nadu (97.39 percent) and Madhya Pradesh (97.19 percent). It was minimum in Goa (84.84 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 26463.94) followed by Telangana (₹ 13312.36), Odisha (₹ 8566.69), Karnataka

(₹ 7935.90), Maharashtra (₹ 5750.52) and Tamil Nadu (₹ 5730.70). The per capita developmental capital expenditure was minimum in West Bengal with ₹ 2156.18.

### **Special Category States**

In the major special category States namely Himachal Pradesh, Assam and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 95.48 percent, 85.36 percent and 80.59 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 72 percent to 96 percent. The per capita developmental capital expenditure was estimated as ₹ 8156.27, ₹ 7350.80 ₹ 6082.78 in Himachal Pradesh, Uttarakhand and Assam respectively. In small States, it was maximum in Arunachal Pradesh (₹ 42074.19) and minimum in Tripura (₹ 6042.34).

The State-wise pattern of capital expenditure during 2022-23 (RE) is given in Table 3.2.2.

### **3.2.3 Developmental Capital Expenditure during 2023-24 (BE)**

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

The developmental capital expenditure as percentage to total capital expenditure during 2023-24 (BE) was estimated to be maximum in Tamil Nadu (98.03 percent), followed by Kerala (97.39 percent) Telangana (96.99 percent), Rajasthan (96.62 percent), Andhra Pradesh (96.13 percent) and West Bengal (95.78 percent). It was minimum in Goa (83.15 percent). It was 90.55 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Telangana (₹ 16802.72) followed by Odisha (₹ 10972.29), Gujarat (₹ 9797.14), Karnataka (₹ 7544.27) and Tamil Nadu (₹ 7300.32). The per capita developmental capital expenditure was estimated as minimum in Goa with ₹ 264.60.

#### **Special Category States**

In the major special category States namely Himachal Pradesh, Uttarakhand and Assam, the developmental capital expenditure as percentage to total capital expenditure was 96.96 percent, 83.83 percent and 78.46 percent respectively. In small States, it ranged from about 32 percent to 98 percent. The per capita developmental capital expenditure was estimated as ₹ 6750.77, ₹ 9706.64 and ₹ 5276.93 in Himachal Pradesh, Uttarakhand and Assam, respectively. In small States, it was maximum in Manipur (₹ 30826.78) and minimum in Mizoram (₹ 4580.67).

The State-wise pattern of capital expenditure during 2023-24 (BE) is given in Table 3.2.3.

**Table 3.2.1**  
**Pattern of Capital Expenditure of States during 2021-22 (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	16510.96	1999.80	18510.76	89.20	3121.16
2	Bihar	21641.99	3514.82	25156.81	86.03	1742.51
3	Chhattisgarh	10476.67	351.61	10828.28	96.75	3527.50
4	Goa	2290.08	394.72	2684.80	85.30	14313.00
5	Gujarat	28674.16	581.92	29256.08	98.01	4078.83
6	Haryana	11355.04	656.79	12011.83	94.53	3823.25
7	Jharkhand	10100.57	739.30	10839.87	93.18	2603.24
8	Karnataka	51141.01	942.79	52083.80	98.19	7621.61
9	Kerala	16758.03	288.00	17046.03	98.31	4707.31
10	Madhya Pradesh	42973.11	988.69	43961.80	97.75	5049.72
11	Maharashtra	46416.67	2689.75	49106.42	94.52	3713.33
12	Odisha	22997.38	1413.78	24411.16	94.21	5214.83
13	Punjab	9290.38	295.40	9585.78	96.92	3046.03
14	Rajasthan	24289.31	483.53	24772.84	98.05	3043.77
15	Tamil Nadu	39807.44	843.85	40651.29	97.92	5203.59
16	Telangana	36364.68	979.07	37343.75	97.38	9620.29
17	Uttar Pradesh	70697.29	2358.62	73055.91	96.77	3043.36
18	West Bengal	18041.32	544.84	18586.16	97.07	1833.47
	<b>Sub Total-I</b>	<b>479826.09</b>	<b>20067.28</b>	<b>499893.37</b>	<b>95.99</b>	<b>3809.96</b>
<b>Special Category</b>						
19	Arunachal	4876.79	1618.39	6495.18	75.08	32511.93
20	Assam	19360.31	869.54	20229.85	95.70	5500.09
21	Himachal	6015.52	391.84	6407.36	93.88	8129.08
22	Manipur	3169.85	84.57	3254.42	97.40	9905.78
23	Meghalaya	2642.11	195.03	2837.14	93.13	8006.39
24	Mizoram	967.13	39.83	1006.96	96.04	8059.42
25	Nagaland	1602.80	293.65	1896.45	84.52	7285.45
26	Sikkim	1087.38	229.25	1316.63	82.59	15534.00
27	Tripura	1197.52	225.52	1423.04	84.15	2920.78
28	Uttarakhand	6796.05	1084.90	7880.95	86.23	5909.61
	<b>Sub Total-II</b>	<b>47715.46</b>	<b>5032.52</b>	<b>52747.98</b>	<b>90.46</b>	<b>6787.41</b>
	<b>All States</b>	<b>527541.55</b>	<b>25099.80</b>	<b>552641.35</b>	<b>95.46</b>	<b>3967.37</b>

**Table 3.2.2**  
**Pattern of Capital Expenditure of States during 2022-23 (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	18336.21	326.62	18662.83	98.25	3453.15
2	Bihar	35618.81	5847.80	41466.61	85.90	2826.89
3	Chhattisgarh	16502.73	953.17	17455.90	94.54	5500.91
4	Goa	4234.23	756.78	4991.01	84.84	26463.94
5	Gujarat	39549.92	906.24	40456.16	97.76	5562.58
6	Haryana	16623.66	841.02	17464.68	95.18	5541.22
7	Jharkhand	17203.43	1106.27	18309.70	93.96	4377.46
8	Karnataka	53567.30	1753.21	55320.51	96.83	7935.90
9	Kerala	16551.89	983.60	17535.49	94.39	4636.38
10	Madhya Pradesh	47506.86	1372.15	48879.01	97.19	5517.64
11	Maharashtra	72456.59	4939.20	77395.79	93.62	5750.52
12	Odisha	37864.75	2095.00	39959.75	94.76	8566.69
13	Punjab	9578.53	346.82	9925.35	96.51	3130.24
14	Rajasthan	28675.75	663.80	29339.55	97.74	3553.38
15	Tamil Nadu	44011.77	1177.59	45189.36	97.39	5730.70
16	Telangana	50586.98	2600.38	53187.36	95.11	13312.36
17	Uttar Pradesh	129128.08	8669.82	137797.90	93.71	5501.84
18	West Bengal	21324.64	862.83	22187.47	96.11	2156.18
	<b>Sub Total-I</b>	<b>659322.13</b>	<b>36202.30</b>	<b>695524.43</b>	<b>94.79</b>	<b>5190.29</b>
<b>Special Category</b>						
19	Arunachal	6731.87	1929.14	8661.01	77.73	42074.19
20	Assam	21654.71	3712.50	25367.21	85.36	6082.78
21	Himachal	6117.20	289.83	6407.03	95.48	8156.27
22	Manipur	8391.14	169.49	8560.63	98.02	26222.31
23	Meghalaya	3137.64	242.84	3380.48	92.82	9508.00
24	Mizoram	2626.63	111.86	2738.49	95.92	21888.58
25	Nagaland	2705.06	403.88	3108.94	87.01	12295.73
26	Sikkim	2475.79	279.56	2755.35	89.85	35368.43
27	Tripura	2477.36	928.28	3405.64	72.74	6042.34
28	Uttarakhand	8526.93	2054.24	10581.17	80.59	7350.80
	<b>Sub Total-II</b>	<b>64844.33</b>	<b>10121.62</b>	<b>74965.95</b>	<b>86.50</b>	<b>9133.00</b>
	<b>All States</b>	<b>724166.46</b>	<b>46323.92</b>	<b>770490.38</b>	<b>93.99</b>	<b>5398.99</b>

**Table 3.2.3**  
**Pattern of Capital Expenditure of States during 2023-24 (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	31075.74	1251.40	32327.14	96.13	5841.30
2	Bihar	26172.88	4305.83	30478.71	85.87	2064.11
3	Chhattisgarh	17785.76	1208.34	18994.10	93.64	5889.32
4	Goa	4167.50	844.80	5012.30	83.15	264.60
5	Gujarat	70049.54	1548.58	71598.12	97.84	9797.14
6	Haryana	20516.69	2141.46	22658.15	90.55	6793.61
7	Jharkhand	24140.31	1276.27	25416.58	94.98	6111.47
8	Karnataka	51074.70	3298.83	54373.53	93.93	7544.27
9	Kerala	15838.48	889.56	16728.04	94.68	4424.16
10	Madhya Pradesh	54786.52	1467.97	56254.49	97.39	6326.39
11	Maharashtra	75747.41	6057.56	81804.97	92.60	5992.67
12	Odisha	50801.68	2650.87	53452.55	95.04	10972.29
13	Punjab	10621.91	773.45	11395.36	93.21	3459.91
14	Rajasthan	36915.70	1291.29	38206.99	96.62	4557.49
15	Tamil Nadu	56139.48	1126.10	57265.58	98.03	7300.32
16	Telangana	64018.36	1986.32	66004.68	96.99	16802.72
17	Uttar Pradesh	145083.03	11623.97	156707.00	92.58	6155.41
18	West Bengal	33582.36	1478.10	35060.46	95.78	3388.73
	<b>Sub Total-I</b>	<b>788518.05</b>	<b>45220.70</b>	<b>833738.75</b>	<b>94.58</b>	<b>5501.80</b>
<b>Special Category</b>						
19	Arunachal	3101.35	2486.74	5588.09	55.50	19383.44
20	Assam	18838.64	5172.94	24011.58	78.46	5276.93
21	Himachal	5063.08	159.00	5222.08	96.96	6750.77
22	Manipur	9864.57	154.47	10019.04	98.46	30826.78
23	Meghalaya	3607.02	241.21	3848.23	93.73	10608.88
24	Mizoram	549.68	1149.00	1698.68	32.36	4580.67
25	Nagaland	1343.43	460.46	1803.89	74.47	6106.50
26	Sikkim	1893.11	296.18	2189.29	86.47	27044.43
27	Tripura	3931.01	509.42	4440.43	88.53	9359.55
28	Uttarakhand	11259.70	2172.05	13431.75	83.83	9706.64
	<b>Sub Total-II</b>	<b>59451.59</b>	<b>12801.47</b>	<b>72253.06</b>	<b>82.28</b>	<b>8338.23</b>
	<b>All States</b>	<b>847969.64</b>	<b>58022.17</b>	<b>905991.81</b>	<b>93.60</b>	<b>5636.22</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 2021-22 (Accounts), 2022-23 (RE) and 2023-24 (BE) in the following paragraphs:-

#### **3.3.1 Total Developmental Expenditure during 2021-22 (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 2021-22 (Accounts) was maximum in Madhya Pradesh (74.41 percent) followed by Telangana (73.92 percent), Chhattisgarh (73.39 percent), Odisha (73.21 percent), Karnataka (73.15 percent), and Rajasthan (71.91 percent). It was 65.04 percent in Haryana. The percentage was minimum in Kerala (50.95 percent) succeeded by Punjab (51.62 percent) and Uttar Pradesh (62.89 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 72206.88) followed by Telangana (₹ 34056.96), Karnataka (₹ 28507.33), Tamil Nadu (₹ 24765.34), Haryana (₹ 24185.92) and Kerala (₹ 23361.64). Bihar (₹ 10621.75), Uttar Pradesh (₹ 11117.42) and West Bengal (₹ 15177.97) 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 63.47 percent, 66.44 percent and 60.92 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 56 percent to 72 percent. The per capita developmental expenditure was ₹ 18532.28, ₹ 38246.74 and ₹ 24797.01 in Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 105929.80) and minimum in Assam (₹ 18532.28).

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

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

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2022-23 (RE) was maximum in Telangana (79.50 percent) followed by Chhattisgarh (76.69 percent), Bihar (74.27 percent), Rajasthan (73.27 percent), Jharkhand (72.69 percent) and Odisha (72.42 percent) in the non-special category States. The percentage was minimum in Kerala (47.78 percent) succeeded by Punjab (53.72 percent) and Tamil Nadu (62.13 percent). The per capita total developmental expenditure was maximum in Goa (₹ 98906.25) followed by Telangana (₹ 47281.28), Andhra Pradesh (₹ 30560.73), Odisha (₹ 30475.44), Haryana (₹ 29071.64), and Chhattisgarh (₹ 28811.31). It was minimum in Bihar (₹ 15965.51) succeeded by Uttar Pradesh (₹ 16277.81) and Jharkhand (₹ 17067.18) 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 67.03 percent, 65.44 percent and 61.37 percent respectively. In small States, it ranged from about 58 percent to 73 percent. The per capita developmental expenditure was ₹ 28621.85, ₹ 44957.25 and ₹ 31835.04 in major States namely Assam, Himachal Pradesh and Uttarakhand respectively. In small States, it was maximum in Arunachal Pradesh (₹ 134202.50) and minimum in Assam (₹ 28621.85).

The State-wise pattern of total expenditure during 2022-23 (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 2023-24 (BE)**

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

The developmental expenditure as percentage to total expenditure during 2023-24 (BE) was estimated to be maximum in Telangana (81.06 percent) followed by Chhattisgarh (76.76 percent), Odisha (75.95 percent), Rajasthan (74.00 percent), Andhra Pradesh (73.82 percent), Madhya Pradesh (72.05 percent) and Gujarat (71.21 percent). It was 67.47 percent in Haryana. It was estimated to be minimum in Kerala (47.91 percent) succeeded by Punjab (54.76 percent) and Tamil Nadu (60.44 percent). The per capita developmental expenditure was estimated to be maximum in Telangana (₹ 59077.88) followed by Andhra Pradesh (₹ 36195.52), Odisha

(₹ 34645.25), Haryana (₹ 33226.27), Karnataka (₹ 31731.19), Chhattisgarh (₹ 30880.09) and Tamil Nadu (₹ 28712.32). It was estimated to be minimum in Goa with ₹ 1076.14 whereas it was estimated to be ₹ 12450.83 in Jharkhand and ₹ 12931.01 in Bihar.

### **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 63.90 percent, 62.81 percent and 62.11 percent respectively. In small States, it ranged from about 53 percent to 75 percent. The per capita developmental expenditure was estimated as ₹ 24224.63, ₹ 40138.08 and ₹ 35436.22 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 (₹ 115775.88) and minimum in Assam (₹ 24224.63).

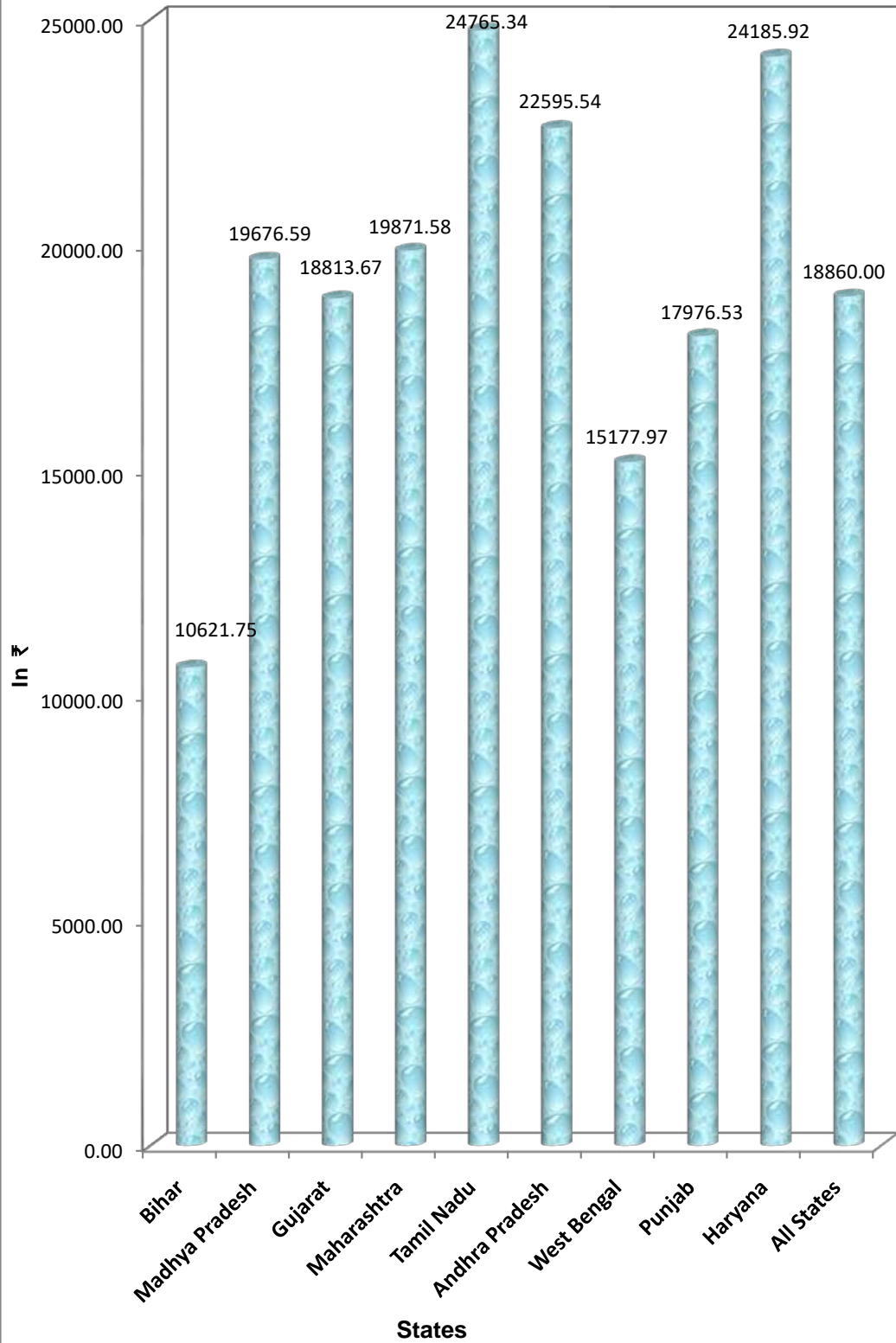
The State-wise pattern of total expenditure during 2023-24 (BE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.



**Table 3.3.1**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2021-22 (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	119530.39	58123.99	19.69	177674.07	67.28	22595.54
2	Bihar	131922.15	52454.06	0.32	184376.53	71.55	10621.75
3	Chhattisgarh	62998.50	21727.03	1112.75	85838.28	73.39	21211.62
4	Goa	11553.10	5358.59	0.00	16911.69	68.31	72206.88
5	Gujarat	132260.13	57005.04	412.18	189677.35	69.73	18813.67
6	Haryana	71832.17	38604.70	0.00	110436.87	65.04	24185.92
7	Jharkhand	51323.17	22294.61	0.00	73617.78	69.72	13227.62
8	Karnataka	191284.18	63611.85	6615.82	261511.85	73.15	28507.33
9	Kerala	83167.45	70398.00	9660.09	163225.54	50.95	23361.64
10	Madhya Pradesh	167447.77	50449.88	7125.45	225023.10	74.41	19676.59
11	Maharashtra	248394.70	124435.07	25962.55	398792.32	62.29	19871.58
12	Odisha	98101.40	34383.87	1513.43	133998.70	73.21	22245.22
13	Punjab	54828.42	47535.18	3858.69	106222.29	51.62	17976.53
14	Rajasthan	168672.92	65889.90	0.04	234562.86	71.91	21136.96
15	Tamil Nadu	189454.86	85737.39	19489.46	294681.71	64.29	24765.34
16	Telangana	128735.31	45411.87	0.00	174147.18	73.92	34056.96
17	Uttar Pradesh	258257.63	135879.67	16499.99	410637.29	62.89	11117.42
18	West Bengal	149351.21	79040.21	354.38	228745.80	65.29	15177.97
	<b>Sub Total-I</b>	<b>2319115.46</b>	<b>1058340.91</b>	<b>92624.84</b>	<b>3470081.21</b>	<b>66.83</b>	<b>18414.45</b>
<b>Special Category</b>							
19	Arunachal Pradesh	15889.47	6452.35	0.00	22341.82	71.12	105929.80
20	Assam	65233.63	37238.07	306.13	102777.83	63.47	18532.28
21	Himachal Pradesh	28302.59	14291.60	7.71	42601.90	66.44	38246.74
22	Manipur	9361.22	5983.70	551.66	15896.58	58.89	29253.81
23	Meghalaya	11808.44	4648.93	0.00	16457.37	71.75	35783.15
24	Mizoram	6383.09	3181.36	0.00	9564.45	66.74	53192.42
25	Nagaland	7676.19	6037.34	0.00	13713.53	55.98	34891.77
26	Sikkim	5088.44	2787.52	109.50	7985.46	63.72	72692.00
27	Tripura	10438.45	6801.84	307.99	17548.28	59.48	25459.63
28	Uttarakhand	28516.56	16753.01	1540.33	46809.90	60.92	24797.01
	<b>Sub Total-II</b>	<b>188698.08</b>	<b>104175.72</b>	<b>2823.32</b>	<b>295697.12</b>	<b>63.81</b>	<b>26841.83</b>
	<b>All States</b>	<b>2507813.54</b>	<b>1162516.63</b>	<b>95448.16</b>	<b>3765778.33</b>	<b>66.59</b>	<b>18860.00</b>

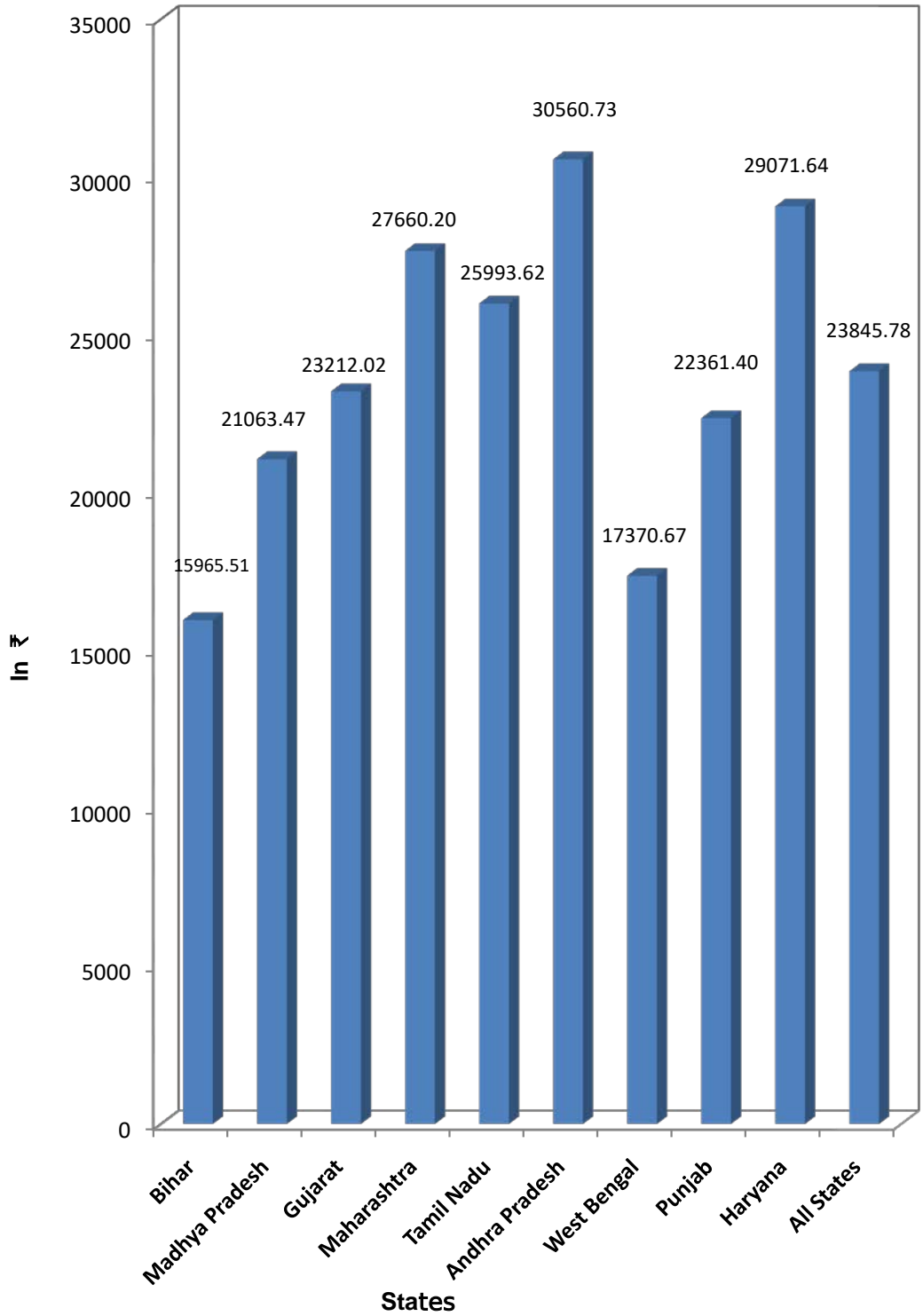
**Per Capita Total Developmental Expenditure of Major States during 2021-22(Accounts)**



**Table 3.3.2**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2022-23 (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	162277.46	61921.59	19.73	224218.78	72.37	30560.73
2	Bihar	201165.44	69676.95	6.64	270849.03	74.27	15965.51
3	Chhattisgarh	86433.93	25126.50	1142.56	112702.99	76.69	28811.31
4	Goa	15825.00	6872.25	0.00	22697.25	69.72	98906.25
5	Gujarat	165037.45	64367.70	544.71	229949.86	71.77	23212.02
6	Haryana	87214.92	45257.30	0.00	132472.22	65.84	29071.64
7	Jharkhand	67074.00	25202.51	0.15	92276.66	72.69	17067.18
8	Karnataka	192611.35	74646.25	6418.98	273676.58	70.38	28535.01
9	Kerala	79655.10	77352.67	9711.39	166719.16	47.78	22312.35
10	Madhya Pradesh	181356.45	61233.67	8756.73	251346.85	72.15	21063.47
11	Maharashtra	348518.50	146878.75	32888.29	528285.54	65.97	27660.20
12	Odisha	134701.43	49709.39	1587.84	185998.66	72.42	30475.44
13	Punjab	68425.88	53964.29	4989.16	127379.33	53.72	22361.40
14	Rajasthan	203282.30	74154.00	0.06	277436.36	73.27	25189.88
15	Tamil Nadu	199630.98	100567.61	21126.46	321325.05	62.13	25993.62
16	Telangana	179668.87	46330.63	10.10	226009.60	79.50	47281.28
17	Uttar Pradesh	382040.17	162666.98	18000.02	562707.17	67.89	16277.81
18	West Bengal	171795.95	84156.43	510.68	256463.06	66.99	17370.67
	<b>Sub Total-I</b>	<b>2926715.18</b>	<b>1230085.47</b>	<b>105713.50</b>	<b>4262514.15</b>	<b>68.66</b>	<b>23039.56</b>
<b>Special Category</b>							
19	Arunachal Pradesh	21472.40	7780.60	0.00	29253.00	73.40	134202.50
20	Assam	101893.80	49371.84	737.08	152002.72	67.03	28621.85
21	Himachal Pradesh	33717.94	17785.88	18.68	51522.50	65.44	44957.25
22	Manipur	20200.13	7435.14	519.07	28154.34	71.75	63125.41
23	Meghalaya	14265.89	5263.88	0.00	19529.77	73.05	43229.97
24	Mizoram	10441.22	4138.04	0.00	14579.26	71.62	87010.17
25	Nagaland	10078.72	7155.73	0.00	17234.45	58.48	45812.36
26	Sikkim	7540.24	3321.35	127.88	10989.47	68.61	107717.71
27	Tripura	15180.36	8682.00	330.05	24192.41	62.75	37025.27
28	Uttarakhand	36928.65	20328.82	2917.93	60175.40	61.37	31835.04
	<b>Sub Total-II</b>	<b>271719.35</b>	<b>131263.28</b>	<b>4650.69</b>	<b>407633.32</b>	<b>66.66</b>	<b>38270.33</b>
	<b>All States</b>	<b>3198434.53</b>	<b>1361348.75</b>	<b>110364.19</b>	<b>4670147.47</b>	<b>68.49</b>	<b>23845.78</b>

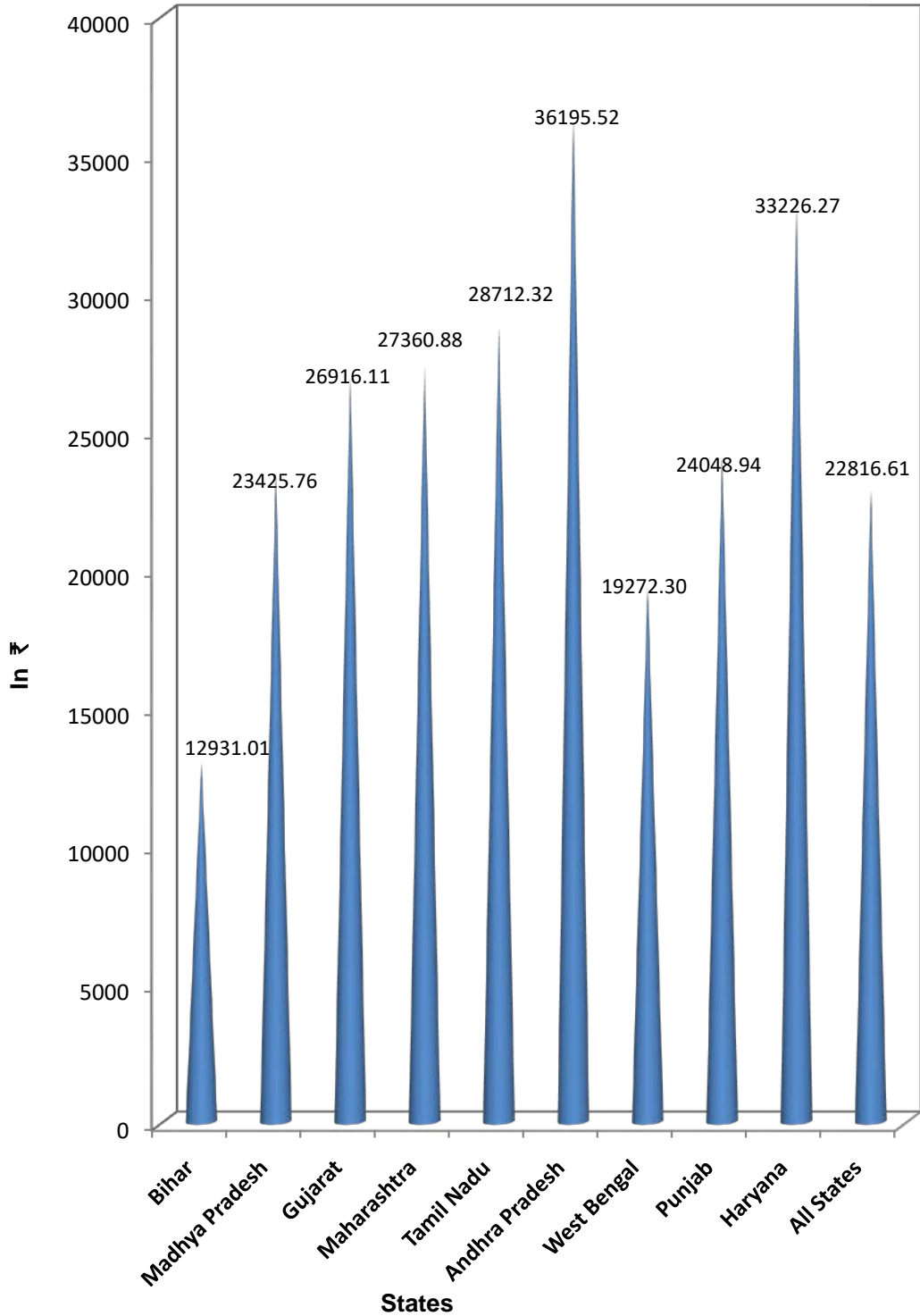
**Per Capita Total Developmental Expenditure of Major States during 2022-23 (RE)**



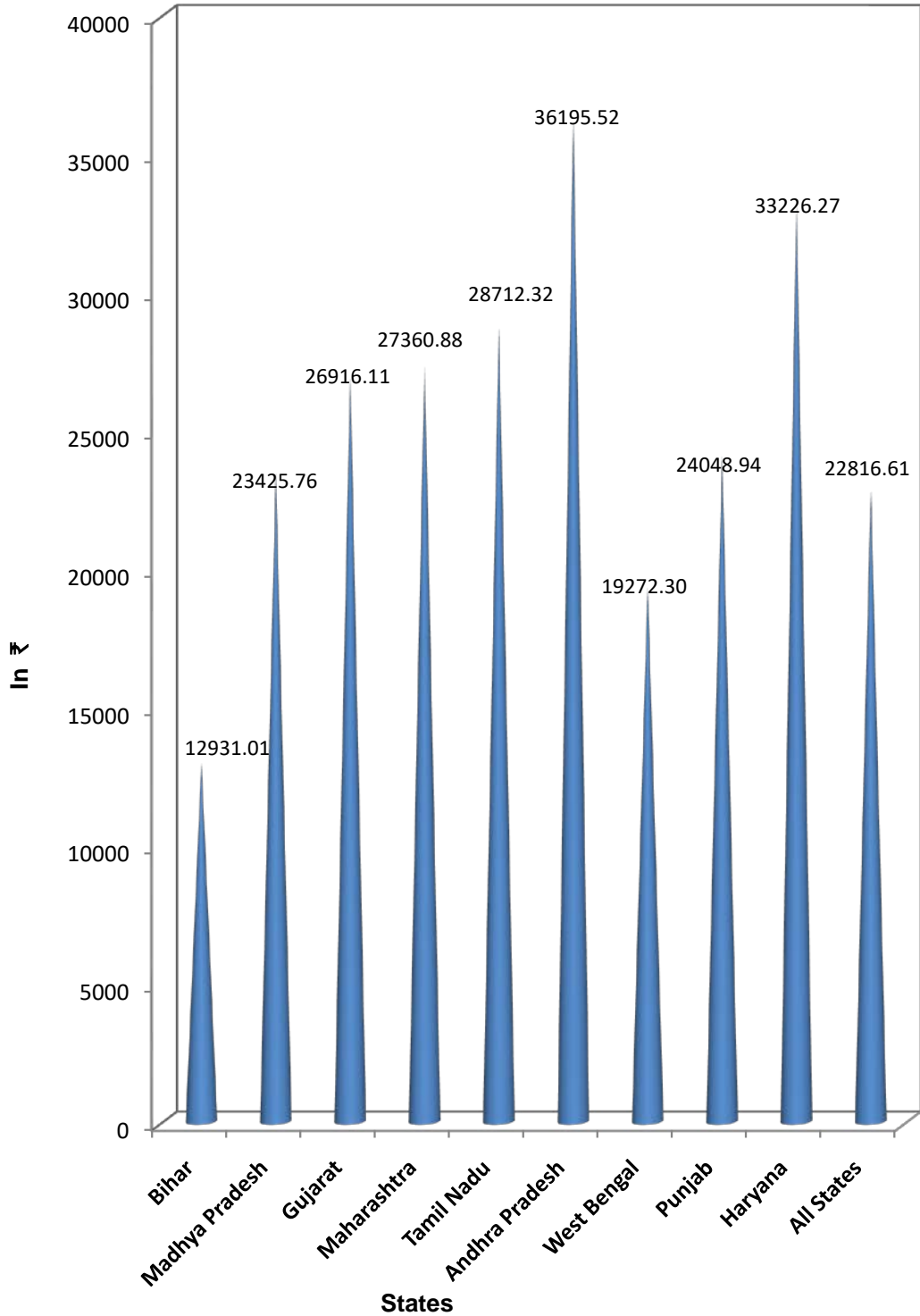
**Table 3.3.3**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2023-24 (BE)**

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	192560.15	68282.70	25.00	260867.85	73.82	36195.52
2	Bihar	163965.23	74354.84	6.64	238326.71	68.80	12931.01
3	Chhattisgarh	93257.88	27004.31	1232.57	121494.76	76.76	30880.09
4	Goa	16949.25	7621.43	0.00	24570.68	68.98	1076.14
5	Gujarat	192450.20	77203.64	615.85	270269.69	71.21	26916.11
6	Haryana	100343.35	48386.25	0.00	148729.60	67.47	33226.27
7	Jharkhand	49180.79	27068.02	0.15	76248.96	64.50	12450.83
8	Karnataka	214820.15	83670.13	6815.75	305306.03	70.36	31731.19
9	Kerala	84371.90	77567.75	14149.30	176088.95	47.91	23567.57
10	Madhya Pradesh	202867.07	69620.80	9063.75	281551.62	72.05	23425.76
11	Maharashtra	345841.50	170923.71	30684.78	547449.99	63.17	27360.88
12	Odisha	160407.53	49255.70	1550.76	211213.99	75.95	34645.25
13	Punjab	73830.24	55645.52	5360.50	134836.26	54.76	24048.94
14	Rajasthan	219859.52	77231.09	0.06	297090.67	74.00	27143.15
15	Tamil Nadu	220797.75	121508.25	23015.26	365321.26	60.44	28712.32
16	Telangana	225086.71	52593.10	10.10	277689.91	81.06	59077.88
17	Uttar Pradesh	430258.55	205089.38	23713.08	659061.01	65.28	18254.50
18	West Bengal	190988.53	86276.71	1356.35	278621.59	68.55	19272.30
	<b>Sub Total-I</b>	<b>3177836.30</b>	<b>1379303.33</b>	<b>117599.90</b>	<b>4674739.53</b>	<b>67.98</b>	<b>22173.01</b>
<b>Special Category</b>							
19	Arunachal Pradesh	18524.14	10158.75	0.00	28682.89	64.58	115775.88
20	Assam	86481.94	47863.26	1002.97	135348.17	63.90	24224.63
21	Himachal Pradesh	30103.56	17811.88	10.63	47926.07	62.81	40138.08
22	Manipur	22579.66	7118.48	613.38	30311.52	74.49	70561.44
23	Meghalaya	15128.20	5906.10	0.00	21034.30	71.92	44494.71
24	Mizoram	7252.90	5514.54	0.00	12767.44	56.81	60440.83
25	Nagaland	9083.50	7820.05	0.00	16903.55	53.74	41288.64
26	Sikkim	7259.77	4111.35	138.98	11510.10	63.07	103711.00
27	Tripura	17402.64	8957.56	376.00	26736.20	65.09	41434.86
28	Uttarakhand	41106.02	21729.99	3343.46	66179.47	62.11	35436.22
	<b>Sub Total-II</b>	<b>254922.33</b>	<b>136991.96</b>	<b>5485.42</b>	<b>397399.71</b>	<b>64.15</b>	<b>35753.48</b>
	<b>All States</b>	<b>3432758.63</b>	<b>1516295.29</b>	<b>123085.32</b>	<b>5072139.24</b>	<b>67.68</b>	<b>22816.61</b>

**Per Capita Total Developmental Expenditure of Major States during 2023-24 (BE)**



**Per Capita Total Developmental Expenditure of Major States during 2023-24 (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. 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 (RE) and 2023-24(BE).

#### 4.1 States' Own Tax Revenue

##### Non -Special Category States

The analysis reveals that the share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together was 48.31 percent, 47.80 percent, 47.81 percent, 47.84 percent, 48.83 percent and 51.77 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 (RE) and 2023-24(BE) respectively. In Haryana State, it was 64.88 percent, 63.11 percent, 62.04 percent, 68.35 percent 67.36 percent and 69.39 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 (RE) and 2023-24(BE) respectively.

##### Special Category States

The share of States' Own Tax Revenue in total revenue receipts for all States of the special category taken together was 22.58 percent, 22.62 percent, 21.57 percent 21.16 percent, 20.12 percent and 23.23 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 (RE) and 2023-24(BE) respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 (RE) and 2023-24(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 2018-19 to 2023-24 (BE)**

Sr. No.	State	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)	2023-24 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	51.17	51.88	49.01	47.15	47.80	49.75
2	Bihar	23.41	24.26	23.67	21.95	20.59	23.41
3	Chhattisgarh	33.63	34.63	36.23	34.00	33.50	35.85
4	Goa	42.59	41.39	37.19	40.64	34.69	42.46
5	Gujarat	59.24	55.31	54.83	58.55	68.00	66.85
6	Haryana	64.88	63.11	62.04	68.35	67.36	69.39
7	Jharkhand	26.27	28.71	30.06	30.54	29.63	31.38
8	Karnataka	59.12	58.35	61.93	61.68	67.75	72.69
9	Kerala	54.95	55.78	48.82	50.02	54.30	59.84
10	Madhya Pradesh	34.66	37.81	37.20	35.64	38.31	38.32
11	Maharashtra	67.51	66.72	60.96	66.28	64.00	66.33
12	Odisha	31.16	31.82	32.82	26.62	28.75	28.73
13	Punjab	51.09	48.71	43.52	47.75	47.18	52.44
14	Rajasthan	42.22	42.28	44.88	40.67	42.97	48.79
15	Tamil Nadu	61.09	61.57	60.98	59.21	61.82	66.98
16	Telangana	64.13	65.92	66.05	71.60	62.91	60.50
17	Uttar Pradesh	37.22	33.52	40.48	39.72	38.69	46.01
18	West Bengal	42.36	42.45	40.63	39.90	40.85	41.67
	<b>Sub Total- I</b>	<b>48.31</b>	<b>47.80</b>	<b>47.81</b>	<b>47.84</b>	<b>48.83</b>	<b>51.77</b>
<b>Special Category</b>							
19	Arunachal	7.86	8.25	8.39	7.72	8.49	9.81
20	Assam	25.87	25.63	26.00	23.94	22.28	26.30
21	Himachal Pradesh	24.81	24.80	24.17	26.04	27.90	34.28
22	Manipur	10.88	11.27	9.99	11.75	9.37	11.62
23	Meghalaya	19.44	20.09	19.40	16.12	14.94	16.51
24	Mizoram	8.80	7.57	8.37	9.32	7.92	9.44
25	Nagaland	8.05	8.41	8.97	9.71	9.53	9.95
26	Sikkim	16.01	20.04	17.24	17.72	15.80	18.45
27	Tripura	15.48	19.10	15.62	13.30	12.12	13.04
28	Uttarakhand	39.55	37.48	31.25	32.92	32.57	35.02
	<b>Sub Total- II</b>	<b>22.58</b>	<b>22.62</b>	<b>21.57</b>	<b>21.16</b>	<b>20.12</b>	<b>23.23</b>
	<b>All States</b>	<b>46.26</b>	<b>45.85</b>	<b>45.53</b>	<b>45.61</b>	<b>46.30</b>	<b>49.42</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 67.34 percent, 66.61 percent, 66.37 percent, 66.83 percent, 68.66 percent and 67.98 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23(RE) and 2023-24 (BE), respectively. In Haryana State, it was 68.72 percent, 68.66 percent, 63.49 percent, 65.04 percent, 65.84 percent and 67.47 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23(RE) and 2023-24 (BE) respectively.

### **Special Category States**

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 65.31 percent, 65.18 percent, 65.27 percent, 63.81 percent, 66.66 percent, and 64.15 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23(RE) and 2023-24 (BE), respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23(RE) and 2023-24 (BE) are given in Table 4.2.

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**  
**of States during the years 2018-19 to 2023-24 (BE)**

Sr. No.	State	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)	2023-24 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	72.50	68.39	67.97	67.28	72.37	73.82
2	Bihar	71.50	67.75	70.00	71.55	74.27	68.80
3	Chhattisgarh	77.66	75.14	73.18	73.39	76.69	76.76
4	Goa	67.47	67.99	68.42	68.31	69.72	68.98
5	Gujarat	69.96	70.02	70.35	69.73	71.77	71.21
6	Haryana	68.72	68.66	63.49	65.04	65.84	67.47
7	Jharkhand	70.82	69.99	70.92	69.72	72.69	64.50
8	Karnataka	75.96	73.80	72.38	73.15	70.38	70.36
9	Kerala	50.08	46.02	56.71	50.95	47.78	47.91
10	Madhya Pradesh	73.31	74.15	72.11	74.41	72.15	72.05
11	Maharashtra	64.95	63.81	63.30	62.29	65.97	63.17
12	Odisha	76.19	74.42	73.46	73.21	72.42	75.95
13	Punjab	50.24	55.53	46.05	51.62	53.72	54.76
14	Rajasthan	70.70	70.72	68.80	71.91	73.27	74.00
15	Tamil Nadu	61.27	60.44	64.95	64.29	62.13	60.44
16	Telangana	72.79	72.36	73.15	73.92	79.50	81.06
17	Uttar Pradesh	60.44	62.69	61.70	62.89	67.89	65.28
18	West Bengal	67.79	64.89	62.90	65.29	66.99	68.55
	<b>Sub Total- I</b>	<b>67.34</b>	<b>66.61</b>	<b>66.37</b>	<b>66.83</b>	<b>68.66</b>	<b>67.98</b>
<b>Special Category</b>							
19	Arunachal	73.10	71.81	72.77	71.12	73.40	64.58
20	Assam	68.07	70.72	69.11	63.47	67.03	63.90
21	Himachal Pradesh	66.13	65.48	65.19	66.44	65.44	62.81
22	Manipur	59.35	55.71	61.36	58.89	71.75	74.49
23	Meghalaya	68.95	64.50	68.77	71.75	73.05	71.92
24	Mizoram	70.25	70.15	66.02	66.74	71.62	56.81
25	Nagaland	56.57	56.47	56.72	55.98	58.48	53.74
26	Sikkim	68.02	61.97	66.98	63.72	68.61	63.07
27	Tripura	59.28	57.71	59.01	59.48	62.75	65.09
28	Uttarakhand	59.97	58.53	59.89	60.92	61.37	62.11
	<b>Sub Total- II</b>	<b>65.31</b>	<b>65.18</b>	<b>65.27</b>	<b>63.81</b>	<b>66.66</b>	<b>64.15</b>
	<b>All States</b>	<b>67.19</b>	<b>66.51</b>	<b>66.29</b>	<b>66.59</b>	<b>68.49</b>	<b>67.68</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 2018-19 to 2023-24 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 1.5 percent in 2018-19, 2.2 percent in 2019-20, 3.0 in 2020-21 but thereafter, the ratio was decreased to 2.3 percent in 2021-22, 1.8 percent in 2022-23 (RE) and 1.5 percent in 2023-24 (BE). 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 3.0 percent, 3.9 percent, 3.8 percent, 3.6 percent, 3.3 percent and 3.0 percent during 2018-19, 2019-20, 2020-21, 2021-22, 2022-23(RE) and 2023-24 (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 2018-19 to 2023-24 (BE). The fiscal deficit-GSDP ratio of all special category States shows deficit during the period 2018-19 to 2023-24 (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 2018-19 to 2023-24 (BE)**

(Percent)							
Sr. No.	State	2018-19	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	1.6	2.7	3.5	0.8	2.2	1.5
2	Bihar	-1.3	-0.1	1.9	0.1	3.8	-0.5
3	Chhattisgarh	-0.2	2.8	2	-1.1	-0.6	-0.7
4	Goa	-0.5	0.3	0.9	-0.1	-0.6	-0.7
5	Gujarat	-0.2	-0.1	1.4	-0.3	-0.3	-0.4
6	Haryana	1.5	2.2	3	2.3	1.8	1.5
7	Jharkhand	-2.0	-0.6	1.0	-1.9	-2.4	-3.1
8	Karnataka	0.0	-0.1	1.1	0.7	0.3	0.5
9	Kerala	2.2	1.7	3.2	3.2	1.9	2.1
10	Madhya Pradesh	-1.1	0.3	1.9	-0.4	-0.1	0.0
11	Maharashtra	-0.5	0.6	1.5	0.5	0.6	0.4
12	Odisha	-2.9	-0.4	-1.7	-6.5	-2.3	-3.1
13	Punjab	2.5	2.6	3.2	3.0	3.5	3.3
14	Rajasthan	3.1	3.6	4.3	2.1	2.3	1.6
15	Tamil Nadu	1.4	2.0	3.4	2.2	1.3	1.4
16	Telangana	-0.5	0.7	2.3	0.8	-0.2	-0.3
17	Uttar Pradesh	-1.7	-4.0	0.1	-1.7	-2.4	-2.6
18	West Bengal	1.0	1.6	2.3	2.3	2.6	1.8
<b>Special Category</b>							
19	Arunachal Pradesh	-15.3	-9.5	-12.9	-15.3	-14.6	-7.1
20	Assam	-2.1	0.4	-0.4	0.2	3.0	-0.5
21	Himachal Pradesh	-1.0	0.0	0.1	-0.6	3.2	2.2
22	Manipur	-2.9	-1.4	-1.6	-4.0	-15.0	-14.9
23	Meghalaya	1.6	0.4	2.3	-1.7	-3.5	-4.7
24	Mizoram	-7.9	-0.8	4.3	-2.2	-1.3	-1.1
25	Nagaland	-1.9	0.7	-1.2	-5.1	-3.3	-1.7
26	Sikkim	-2.4	4.4	2.4	-1.1	-2.0	-0.1
27	Tripura	-0.3	4.3	2	-2.4	-0.6	0.0
28	Uttarakhand	0.4	0.8	-0.5	-1.5	-0.8	-1.3
	<b>All States</b>	<b>0.1</b>	<b>0.6</b>	<b>1.9</b>	<b>0.4</b>	<b>0.5</b>	<b>0.1</b>

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

**Table 4.3 (b)**  
**Fiscal Deficit to GSDP Ratio**  
**of States during the years 2018-19 to 2023-24 (BE)**

(Percent)							
Sr. No.	State	2018-19	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	4.1	4.1	5.4	2.2	3.6	3.8
2	Bihar	2.6	2.1	5.1	3.9	9.2	3.0
3	Chhattisgarh	2.7	5.2	4.5	1.5	3.2	3.0
4	Goa	2.5	2.5	3.6	3.2	5.1	4.7
5	Gujarat	1.8	1.5	2.5	1.2	1.5	1.8
6	Haryana	3.0	3.9	3.8	3.6	3.3	3.0
7	Jharkhand	2.1	2.5	5	0.7	2.2	2.7
8	Karnataka	2.5	2.3	3.9	3.3	2.7	2.5
9	Kerala	3.4	2.8	5.1	4.9	3.5	3.4
10	Madhya Pradesh	2.7	3.5	5.1	3.3	3.6	3.8
11	Maharashtra	0.9	1.9	2.6	2.1	2.7	2.5
12	Odisha	2.1	3.4	1.8	-3.1	2.8	3.0
13	Punjab	3.1	3.1	4.2	4.5	4.9	4.7
14	Rajasthan	3.7	3.8	5.9	4.0	4.3	4.0
15	Tamil Nadu	2.9	3.3	5.2	4.0	3.2	3.4
16	Telangana	3.1	3.3	5.1	4.1	3.8	4.0
17	Uttar Pradesh	2.1	-0.7	3.3	2.0	3.6	3.2
18	West Bengal	3.1	3.0	3.4	3.7	4.0	3.8
<b>Special Category</b>							
19	Arunachal Pradesh	8.0	3.7	3.5	3.1	7.5	5.9
20	Assam	1.5	4.4	3.3	4.4	8.1	3.7
21	Himachal Pradesh	2.3	3.4	3.6	3.0	6.4	4.6
22	Manipur	3.3	2.2	5.5	4.9	6.4	5.7
23	Meghalaya	6.1	3.2	7.5	5.6	4.4	3.3
24	Mizoram	1.8	4.9	10.4	1.3	7.0	3.2
25	Nagaland	4.0	4.8	4.3	0.8	6.3	2.7
26	Sikkim	2.2	6.8	7.1	2.4	4.4	4.3
27	Tripura	2.7	5.8	3.5	-0.1	4.0	5.3
28	Uttarakhand	3.0	3.0	2.3	1.4	2.7	2.7
	<b>All States</b>	<b>2.4</b>	<b>2.6</b>	<b>4.1</b>	<b>2.8</b>	<b>3.4</b>	<b>3.1</b>

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