

STATE FINANCES

A STUDY OF BUDGETS OF 2025-26

Demographic Transition in India – Implications for State Finances



RESERVE BANK OF INDIA

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**DEMOGRAPHIC TRANSITION IN INDIA—
IMPLICATIONS FOR STATE FINANCES**



RESERVE BANK OF INDIA
January 2026

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FOREWORD

The Reserve Bank's annual publication "State Finances: A Study of Budgets" provides a comprehensive analysis of the fiscal position of State governments in India for the period 2023-24 (actuals) to 2025-26 (budget estimates). The theme of this year's Report is 'Demographic Transition in India – Implications for State Finances'.

Key Takeaways of the analysis are:

- States' consolidated gross fiscal deficit increased to 3.3 per cent of gross domestic product (GDP) in 2024-25, after remaining below 3.0 per cent during the previous three consecutive years. The deficit exceeding 3 per cent mainly reflects 50-year interest free loans from the Centre under Special Assistance to States for Capital Investment, which is over and above the normal net borrowing ceiling of the States.
- For 2025-26, States have budgeted gross fiscal deficit at 3.3 per cent of GDP while improving composition of spending by restraining revenue expenditure.
- The consolidated outstanding liabilities of States declined to 28.1 per cent of GDP at end-March 2024, from a peak of 31 per cent at end-March 2021. The improvement reflects both fiscal consolidation efforts, and favourable debt dynamics. The outstanding liabilities are budgeted to increase to 29.2 per cent of GDP by end-March 2026. Notwithstanding elevated debt levels, indicators of debt sustainability remain favourable.
- Indian States are at different stages of demographic transition and their demographic profiles are increasingly influencing their finances. The youthful States have a wider window of opportunity benefiting from expanding working age population and stronger revenue mobilisation. In contrast, the window is getting narrower for the ageing States, facing fiscal pressure arising out of shrinking tax bases and rising obligations from committed expenditure.
- Going forward, youthful States may harness their demographic dividend by strengthening human capital investment, intermediate States may balance growth priorities with early preparation for ageing, and ageing States may enhance revenue capacity alongside healthcare, pension and workforce policy reforms.

This Report has been prepared in the Division of State Finances (DSF) in the Department of Economic and Policy Research (DEPR) under the overall guidance of Shri Sanjay Kumar Hansda, Executive Director, and supervision of Smt. Sangeeta Das, Adviser. The DSF team

was led by Dr. Atri Mukherjee, Director, and comprised Shri Bichitrananda Seth, Assistant Adviser, and Shri Rachit Solanki, Shri Kovuri Akash Yadav, Ms. Debapriya Saha, Shri Ettem Abhignu Yadav, and Ms. Amrita Basu, Managers. Officers from the Division of Central Finances (DCF), Dr. Shromona Ganguly, Director and Shri Anoop K. Suresh, Assistant Adviser, were also a part of the drafting team.

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This Report is available on the Reserve Bank's website (www.rbi.org.in). Feedback/comments to help improve the analytical and informational content of the Report may be sent to the Director, Division of State Finances, Department of Economic and Policy Research, Amar Building (6th Floor), Reserve Bank of India, Sir Pherozshah Mehta Road, Mumbai - 400 001 or through e-mail: deprfad@rbi.org.in.

Dr. Poonam Gupta
Deputy Governor
January 23, 2026

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List of Abbreviations

ATB	Auction Treasury Bill	IRDP	Integrated Rural Development Programme
BE	Budget Estimate	ISSE	Integrated Scheme for School Education
BPL	Below Poverty Line	ITB	Intermediate Treasury Bill
CAG	Comptroller and Auditor General	MoHFW	Ministry of Health and Family Welfare
CE-TE	Capital Expenditure to Total Expenditure	NIPFP	National Institute of Public Finance and Policy
CGS	Central Government Securities	NPS	National Pension System
CHC	Community Health Center	NSO	National Statistics Office
CO	Capital Outlay	NSSF	National Small Saving Funds
CSF	Consolidated Sinking Fund	OADR	Old-Age Dependency Ratio
CSS	Centrally Sponsored Schemes	OD	Overdraft
DBT	Direct Benefit Transfer	OPS	Old Pension Scheme
FCs	Finance Commissions	OECD	Organisation for Economic Co-operation and Development
FC-XIII	Thirteenth Finance Commission	PA	Provisional Account
FC-XIV	Fourteenth Finance Commission	PD	Primary Deficit
FC-XV	Fifteenth Finance Commission	PHC	Primary Health Centre
FC-XVI	Sixteenth Finance Commission	PM -AJAY	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana
FRBM	Fiscal Responsibility and Budget Management	PPP	Public Private Partnership
GDP	Gross Domestic Product	R&D	Research and Development
GFD	Gross Fiscal Deficit	RBI	Reserve Bank of India
GRF	Guarantee Redemption Fund	RD	Revenue Deficit
GSDP	Gross State Domestic Product	RE	Revised Estimate
GST	Goods and Services Tax	RECO	Revenue Expenditure to Capital Outlay
HDI	Human Development Index	RR	Revenue Receipt
HPTCP	Himachal Pradesh Town and Country Planning	SDF	Special Drawing Facility
ILO	International Labour Organization		
IMF	International Monetary Fund		
InvIT	Infrastructure Investment Trust		
IP	Interest Payment		

SDRF	Stamp Duty and Registration Fees	TNUFIP	Tamil Nadu Urban Flagship Investment Program
SHG	Self Help Group	ULB	Urban Local Body
SGS	State Government Securities	UN	United Nations
SGST	States Goods and Services Tax	UNFPA	United Nations Population Fund
SNA-SPARSH	Single Nodal Agency - Samayochit Pranaalee Ekeekrut Sheeghr Hastaantaran	UT	Union Territory
TCP	Town and Country Planning	VAT	Value Added Tax
TFR	Total Fertility Rate	WAS	Weighted Average Spread
		WAY	Weighted Average Yield
		WMA	Ways and Means Advance

I

Overview

Indian States are at different stages of demographic transition. While some of them have already started ageing, others are at considerably earlier phases of transition, enjoying a wider window of opportunity for economic growth. The diverse demographic trajectories of States necessitate differential fiscal policy approaches suitable for their respective age structure and the relevant fiscal challenges.

1.1 India's demographic profile stands at a decisive inflection point. With over 1.4 billion people and a median age of 28 years, its working-age population is at a historical peak and is projected to remain high throughout the coming decade. This demographic window offers a unique opportunity to boost economic growth and strengthen public finances if the expanding labour force is productively employed and supported by coherent policies. Simultaneously, India's fertility rate has declined to near-replacement levels, and rising life expectancy signals an imminent shift towards population ageing. Population ageing could soften India's annual gross domestic product (GDP) growth in the medium term (IMF, 2025). As India moves past its demographic turning point in the second half of the century, this decline is expected to intensify. India must therefore leverage its current youth bulge while preparing for an ageing demographic structure.

1.2 The national-level indicators conceal large inter-State divergences in demographic parameters. The timing and pace of demographic transition vary significantly across the States. For instance, the median age varies from around 23 years in Bihar to around 37 years in Kerala. Similarly, the old age dependency ratio¹ varies

from 14.0 in Bihar to 30.1 in Kerala. Accordingly, the effective demographic windows of opportunity, *i.e.*, when the maximum demographic dividend can be reaped, also vary across the States. While some States have already started seeing an ageing population, others are at a considerably earlier phase of demographic transition, with young and fast-growing population and rising labour force participation rates, which present a significant opportunity for economic growth.

1.3 Past studies have shown that demographic factors have significant influence on government finances (IMF, 2025; OECD 2022; ECB, 2022). In the younger States, a larger workforce can lead to increased savings, investments, and consumption, fuelling economic progress if supported by a favourable policy environment of quality education, skill training, healthcare facilities, and decent employment opportunities (Jain and Goli, 2022). This will broaden the tax base and enhance revenue generation. In contrast, in the matured States, population ageing may pose a burden on fiscal policy, through upward pressure on pension and welfare spending, while adversely affecting the tax base and the structure of public revenues. To safeguard against the adverse economic and fiscal consequences of population ageing, there

¹ Old-Age Dependency Ratio measures the ratio of population aged 60 years and above relative to the working-age population (15-59 years).

is a need for fiscal buffers, improved quality of public finance and structural reforms (ECB, 2022). Given that Indian States are at different stages of demographic transition, uniform fiscal policies may not be suitable for them. Their diverse demographic trajectory necessitates a balanced policy approach that leverages the economic potential of a young workforce while addressing the health and social needs of an ageing population.

1.4 In this backdrop, this year's Report adopts 'Demographic Transition in India: Implications for State Finances' as its theme. It undertakes a comprehensive analysis of the demographic trends across major States in India and groups the States under three broad categories – Youthful, Intermediate and Ageing – based on their current age structure and projected demographic trajectory. Using this classification, the Report examines the preparedness of the States to handle their current and future demographic challenges. For instance, whether the youthful States are capitalising their demographic advantage through higher spending on education, skilling, and job creation; the intermediate States are augmenting their growth potential through investment in innovation and infrastructure creation, implementation of urban reforms and encouraging female workforce participation; and the ageing States are making adequate provisions for additional expenditure on healthcare, pensions, and social welfare. The analysis is complemented by forward looking policy suggestions for each category of States,

considering their population dynamics and the related fiscal challenges.

1.5 Chapter II of this Report undertakes an in-depth analysis of the fiscal position of States in terms of actual outcomes for 2023-24, revised estimates (RE) and provisional accounts (PA) for 2024-25, and budget estimates (BE) for 2025-26. It presents the policy initiatives announced in State budgets towards revenue augmentation, expenditure management and fiscal consolidation and evaluates their R&D expenditures. Debt dynamics in terms of market borrowings, outstanding liabilities and guarantees are also discussed in the Chapter.

1.6 The theme of this year's report, 'Demographic Transition in India: Implications for State Finances', is covered in Chapter III. The Chapter analyses demographic changes in India both at the national level and State level. It highlights the fiscal implications of demographic changes in terms of their impact on State government revenue, expenditure and debt sustainability. The Chapter also suggests policy options for States at different stages of demographic transition.

1.7 Chapter IV concludes by envisioning the way forward for State finances. Appendices and statements present detailed data, both aggregate and State-wise, on various budgetary components and fiscal indicators of all States and Union Territories with legislatures.

II

Fiscal Position of the State Governments

After remaining below 3 per cent of GDP for three successive years during 2021-22 to 2023-24, the consolidated gross fiscal deficit of States widened to 3.3 per cent of GDP in 2024-25. Slower revenue growth, coupled with higher capital expenditure contributed to the widening of deficit. For 2025-26, States have budgeted gross fiscal deficit at 3.3 per cent of GDP, while continuing to improve expenditure quality. Elevated debt level and growing contingent liabilities persist as key vulnerabilities, even as their debt-servicing pressures have eased due to interest-free loans from the Centre.

1. Introduction

2.1 The deficit indicators of States widened in 2024-25.¹ Slower revenue growth, coupled with higher capital expenditure contributed to the widening of deficits. States' continued thrust on capital expenditure augurs well for medium-term growth prospects. For 2025-26, States have budgeted gross fiscal deficit at 3.3 per cent of GDP, while continuing to improve expenditure quality.

2.2 This chapter evaluates the fiscal performance of States in 2023-24 and 2024-25 and analyses their budget estimates for 2025-26. The remainder of this chapter is organised into seven sections. Section 2 presents the key fiscal indicators. Sections 3 and 4 analyse receipts and expenditure patterns, respectively. Section 5 reviews fiscal outcomes in 2025-26 so far and presents the outlook for the rest of the year. Section 6 discusses the financing pattern of the consolidated fiscal deficit of States. Section 7 examines debt positions and contingent liabilities of States. Concluding remarks are presented in Section 8.

2. Key Fiscal Indicators

2.3 Finances of the State governments have recovered sharply in the post pandemic years as reflected in the moderation of their GFD-GDP ratio from 4.1 per cent in 2020-21 (Table II.1; Chart II.1). The improvement was driven by a broad-based recovery in revenue performance and enhanced expenditure quality through the rise in capital outlay² and reduction in revenue expenditure.

2.4 Since 2023-24, the GFD-GDP ratio has moved upwards reaching 3.3 per cent in 2024-25 (Chart II.1). The rise in fiscal deficit in 2024-25 was driven primarily by lower revenue receipts largely attributed to lower grants from the Centre. Notwithstanding, the consolidated GFD-GDP ratio continued to remain within the Centre's prescribed ceiling of 3.5 per cent (including 0.5 per cent linked to power sector reform). Sustained higher capital expenditure strengthens the quality of fiscal adjustment and augurs well for medium-term growth.

¹ The consolidated data for 2024-25 are based on Provisional Accounts (PA) data from the Comptroller and Auditor General of India (CAG) for 28 States and UTs and budget estimates for three States and UTs.

² Capital outlay is the major part of total capital expenditure. Another component is loans and advances made by State governments to their public sector undertakings (PSUs), local bodies, and similar entities, with an (average) share of around 8.5 per cent between 2021-22 and 2025-26.

Table II.1: Major Deficit Indicators - All States and Union Territories with Legislature

(₹ Lakh crore)

Item	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (BE)	2024-25 (RE)	2024-25 (PA)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10
Gross Fiscal Deficit	5.2	8.0	6.5	7.2	8.8	10.4	11.6	10.8	11.8
(Per cent of GDP)	(2.6)	(4.1)	(2.8)	(2.7)	(2.9)	(3.2)	(3.5)	(3.3)	(3.3)
Revenue Deficit	1.2	3.7	1.0	0.6	0.9	0.8	1.9	2.1	0.8
(Per cent of GDP)	(0.6)	(1.9)	(0.4)	(0.2)	(0.3)	(0.2)	(0.6)	(0.6)	(0.2)
Primary Deficit	1.7	4.2	2.3	2.6	3.7	4.8	6.0	5.7	5.5
(Per cent of GDP)	(0.9)	(2.1)	(1.0)	(1.0)	(1.2)	(1.5)	(1.8)	(1.7)	(1.5)

BE: Budget Estimates. RE: Revised Estimates. PA: Provisional Accounts.

Note: GDP at current market prices is based on the National Statistics Office (NSO)'s National Accounts 2011-12 series.

Sources: Budget documents of State governments; and Comptroller and Auditor General of India (CAG).

2.5 For 2025-26, States have budgeted a GFD-GDP ratio of 3.3 per cent, maintaining the previous year's level. An increase in revenue collection is expected to be offset by a corresponding rise in spending. While 16 States have budgeted a GFD exceeding 3.0 per cent of their gross state domestic product (GSDP), within these, 13

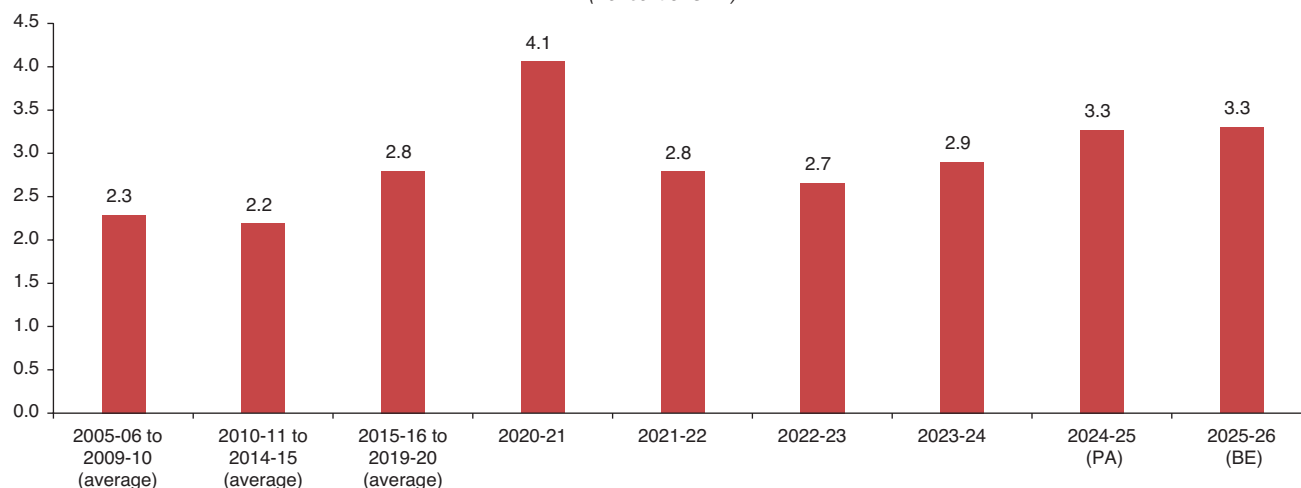
States have budgeted to surpass 3.5 per cent (Chart II.2).

3. Receipts

2.6 Revenue receipts of the States remained constrained in 2023-24 and 2024-25 due to sharp decline in grants-in-aid³ from the Centre

Chart II.1 States' Gross Fiscal Deficit

(Per cent of GDP)



PA: Provisional Accounts.

BE: Budget Estimates.

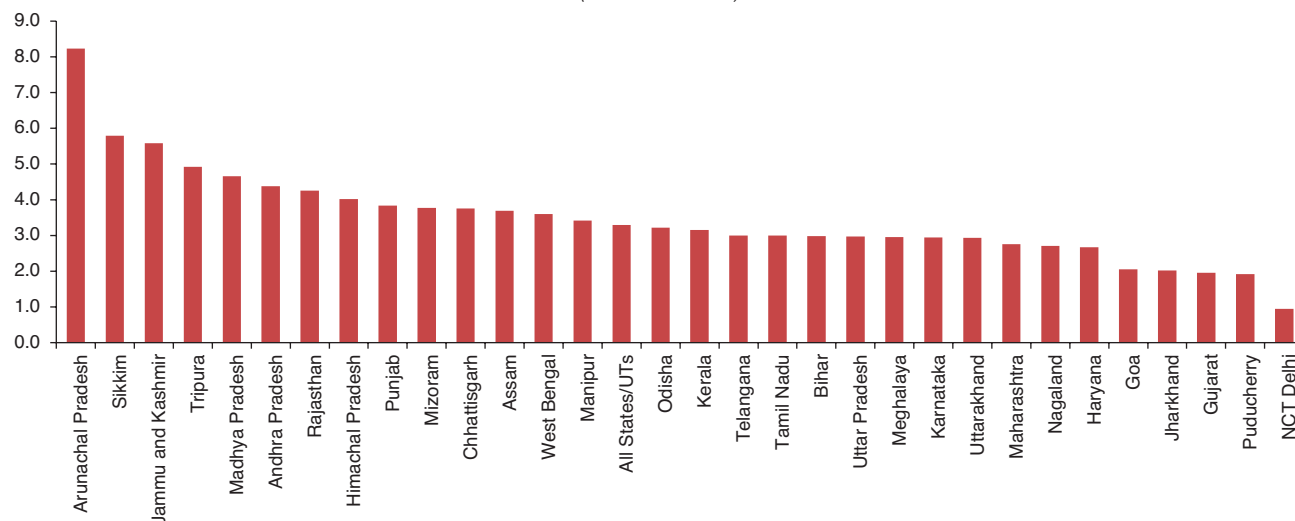
Sources: Budget documents of State governments; and CAG.

³ These grants include the Centre's plan schemes, centrally sponsored schemes, finance commission grants and other transfers or grants to States/Union Territories with legislature. Finance Commission grants, in turn, comprise post-devolution revenue deficit grants, grants to local bodies (rural and urban), grants for the health sector, grants-in-aid for State Disaster Response Funds (SDRF), and other specific-purpose transfers.

Fiscal Position of the State Governments

Chart II.2 States' GFD-GSDP Ratios in 2025-26 (BE)

(Per cent of GSDP)



Source: Budget documents of State governments.

on account of decline in GST compensation and post-devolution revenue deficit grants (Table II.2;

Chart II.3). Tax receipts remained strong, largely driven by the robust devolution from the Centre.

Table II.2: Aggregate Receipts of State Governments and UTs

(₹ Lakh crore)

Item	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2024-25 (PA)	2025-26 (BE)
1	2	3	4	5	6	7	8
1. Revenue Receipts (a+b)	25.9 (13.0)	32.3 (13.7)	36.5 (13.6)	39.3 (13.0)	45.8 (13.9)	41.7 (12.6)	51.3 (14.4)
a. States' Own Revenue (i+ii)	13.5 (6.8)	17.2 (7.3)	20.4 (7.6)	22.7 (7.5)	26.1 (7.9)	-	29.8 (8.4)
i. States' Own Tax	11.7 (5.9)	14.7 (6.2)	17.6 (6.6)	19.5 (6.5)	22.3 (6.8)	-	25.5 (7.1)
ii. States' Own Non-Tax	1.8 (0.9)	2.5 (1.0)	2.8 (1.0)	3.2 (1.1)	3.7 (1.1)	3.4 (1.0)	4.4 (1.2)
b. Central Transfers (i+ii)	12.4 (6.2)	15.1 (6.4)	16.1 (6.0)	16.6 (5.5)	19.8 (6.0)	-	21.5 (6.0)
i. Shareable Taxes	6.0 (3.0)	8.8 (3.7)	9.5 (3.5)	11.3 (3.8)	12.9 (3.9)	-	14.2 (4.0)
ii. Grants-in-Aid	6.4 (3.2)	6.2 (2.6)	6.6 (2.5)	5.3 (1.8)	6.9 (2.1)	4.5 (1.4)	7.2 (2.0)
2. Non-Debt Capital Receipts (i+ii)	0.2 (0.1)	0.2 (0.1)	0.1 (0.0)	0.2 (0.1)	0.2 (0.1)	0.2 (0.1)	0.5 (0.1)
i. Recovery of Loans and Advances	0.1 (0.1)	0.2 (0.1)	0.1 (0.0)	0.2 (0.1)	0.2 (0.1)	0.2 (0.1)	0.2 (0.1)
ii. Miscellaneous Capital Receipts	0.1 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.2 (0.1)

RE: Revised Estimates. PA: Provisional Accounts. BE: Budget Estimates.

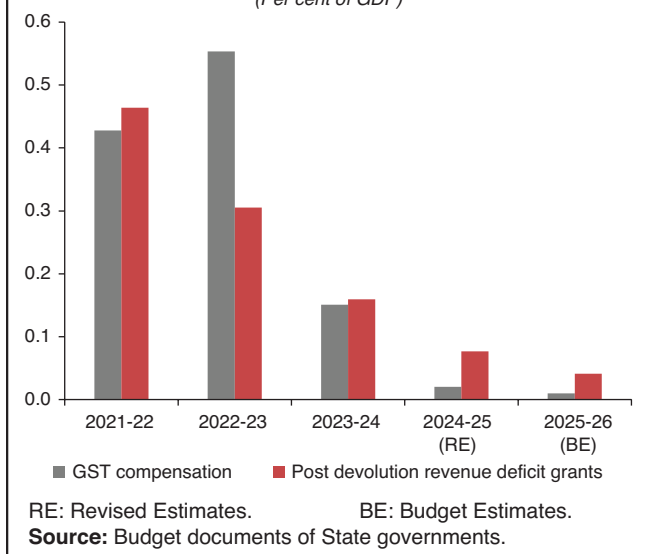
Note: 1. Figures in parentheses are per cent of GDP.

2. '-': not available.

3. Components may not add up to total due to rounding off.

Sources: Budget documents of State governments; and CAG.

Chart II.3: Declining Components of Grants-in-Aid to States
(Per cent of GDP)



Non-tax revenues of States - a small component - also registered a marginal increase.

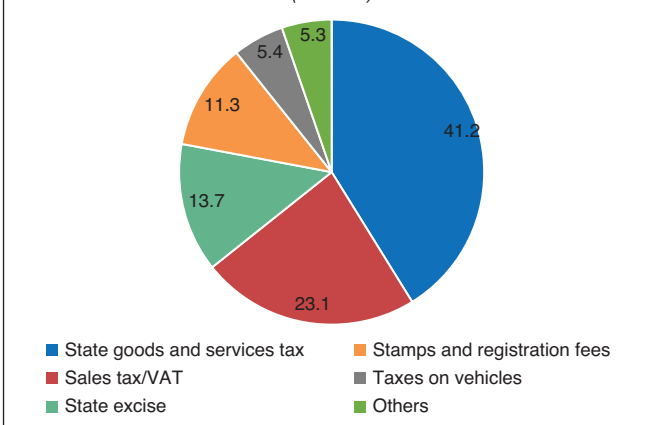
2.7 States' own tax base is highly concentrated, with goods and services tax (SGST), sales tax, excise duties, and stamp duties and registration fees together constituting about 90 per cent of total own tax collections (Chart II.4a). Within States' own tax revenue, the collection varied across

components. While growth in SGST and States' excise duties remained robust, sales tax collection grew modestly in 2023-24 and 2024-25 (Chart II.4b). The efficiency in mobilising stamp duties and registration fees has steadily strengthened since 2021-22, reflecting administrative reforms and digitalisation, *albeit* with significant inter-State variation (Box II.1).

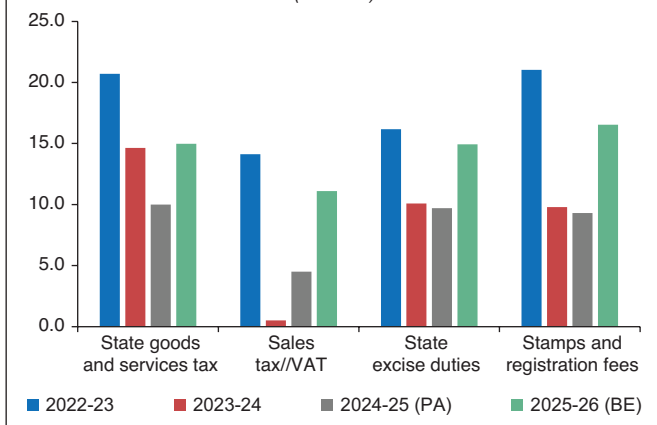
2.8 For 2025-26, States have budgeted a sharp rise in revenue receipts, underpinned by higher own tax collections and a rebound in grants. As per the Union budget, the tax devolution is expected to increase from 3.9 per cent of GDP in 2024-25 to 4.0 per cent in 2025-26. Non-tax revenue is also expected to improve, backed by a slew of measures across States. Following the Supreme Court's decision on taxing of minerals, Karnataka has passed a legislation to levy tax on major minerals, in addition to the royalty and expects additional revenue from tax on mines in 2025-26. Rajasthan and West Bengal have announced reforms to bring transparency and start faceless management of mines to improve revenue collection. Rajasthan has proposed to set

Chart II.4 States' Own Tax Revenues

a. 5-year Average Share of Components of States' Own Tax Revenues
(Per cent)



b. Growth Rates of Components of States' Own Tax Revenues
(Per cent)

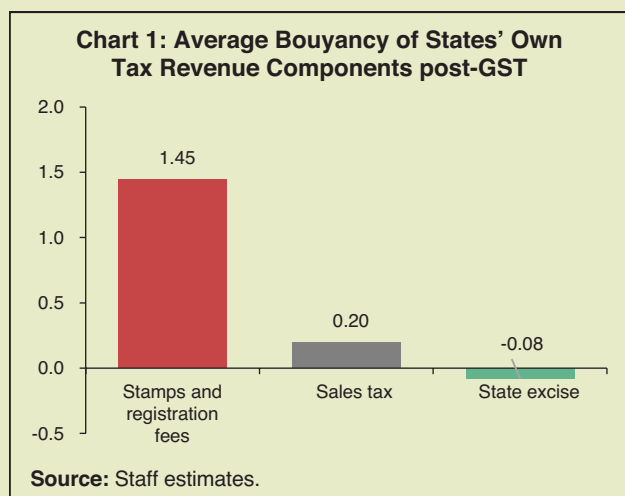


PA: Provisional Accounts. BE: Budget Estimates.
Source: Budget documents of State governments.

Box II.1: Stamp Duty and Registration Fees: Revenue Efficiency across States

It is widely argued that the taxation power of States has declined following the implementation of the goods and services tax (GST), which has subsumed a wide range of their independent indirect taxes, such as value added tax (VAT), sales tax, octroi, and entry tax. Among the current State taxes, most prominent are the sales tax/ VAT on petroleum products, State excise duties on liquor, and stamp duties and registration fees (SDRF) on immovable property transactions. In the post GST period (2017-18 to 2022-23), SDRF collections have recorded a robust average buoyancy of 1.5 - significantly higher than sales tax and excise duties - highlighting its potential to augment fiscal capacity of States (Chart 1).

Stamp duty and registration fees in India typically range between 4-10 per cent of the property value, depending on location, property type and buyer category. Nevertheless, a few large States continue to record buoyancy levels below the average, reflecting inter-State disparities and suboptimal mobilisation, often constrained by structural and administrative inefficiencies (Karnik and Raju, 2015; FC-XV). This box analyses (i) the factors influencing SDRF collection, and (ii) the efficiency of SDRF mobilisation over time and across States.



To assess tax efficiency empirically, following Battese and Coelli (1995), a stochastic frontier analysis (SFA)⁴ is applied to data for 17 major States during the period 2004-05 to 2022-23. The model includes five determinants: gross state domestic product (economic scale), capital outlay (role of public investment in augmenting the tax base), registered factories (industrialisation and depth of the formal sector), bank credit-GSDP ratio (financial penetration), and a debt dummy (debt-GSDP ratio above 25 per cent)⁵. The debt dummy tests whether higher indebtedness forces greater tax effort, consistent with evidence that debt levels above 25 per cent of GSDP may constrain growth (Bhattacharya *et al.*, 2024). Results indicate that all five variables positively influence SDRF collections (Table 1).

Based on the estimated coefficients presented in Table 1, tax capacity (the maximum SDRF revenue a State can achieve, given its economic and fiscal characteristics) is estimated for each State. Next, the tax efficiency of individual States is computed as the ratio of actual tax revenue to the corresponding stochastic tax frontier (tax capacity). Two key observations emerge. First, the average efficiency across States has moved upwards, with

Table 1: Results from Stochastic Frontier Analysis

Explanatory Variable	Dependant Variable: Ln Stamp Duty and Registration Fees	
	Coefficient	z-value
GSDP	0.669***	11.15
Capital outlay	0.181***	4.36
Number of factories	0.199***	4.16
Bank credit share of GSDP	0.359***	4.71
Debt burden dummy	0.096**	2.16
Constant	-5.186***	-15.71
No. of observations	313	

Notes: (i) *** indicates significance at 1 per cent level.
(ii) ** indicates significance at 5 per cent level.
(iii) All quantitative variables are in natural log terms.

Source: Staff estimates.

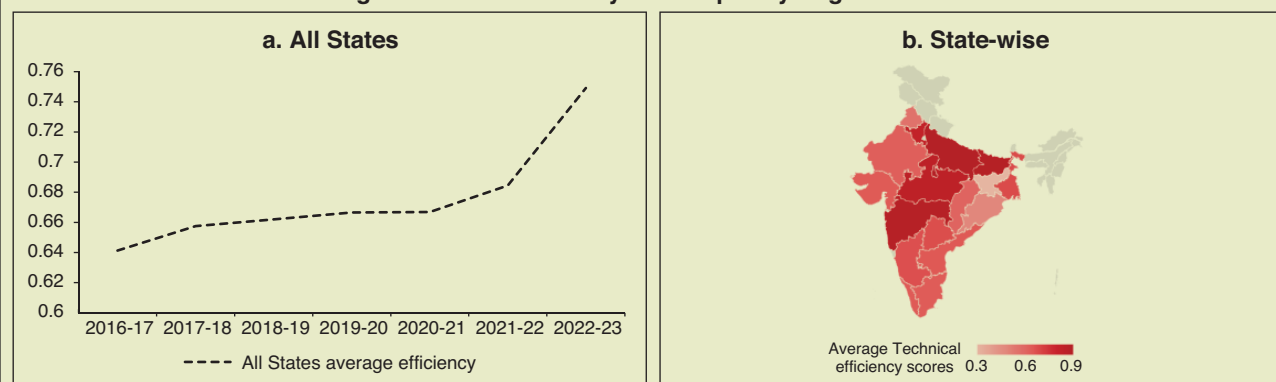
(Contd.)

⁴ The underlying framework estimates a production function that represents the maximum SDRF revenue a State can achieve, given its economic and fiscal characteristics. Following Battese and Coelli (1995), the stochastic frontier model for panel data is specified as: $\ln SDRF_{it} = \beta X_{it} + v_{it} - u_{it}$

where $SDRF_{it}$ denotes the logarithm of stamp duty and registration fee revenue of State i at time t ; X_{it} is the set of explanatory variables; β is a vector of unknown parameters; v_{it} is a symmetric statistical error term; and u_{it} is the non-negative inefficiency component capturing the shortfall of actual collections from potential revenue (Aigner, Lovell and Schmidt, 1977).

⁵ The first three indicators have been used by Rayudu, 2019 to assess revenue efficiency of SDRF of Indian States.

Chart 2: Average Technical Efficiency of Stamp Duty Registration Fees Post GST



Note: Maps are for illustrative purpose only.
Source: Staff estimates.

a steeper rise after 2021-22 (Chart 2a). This reflects post-pandemic recovery in property transactions, accelerated digitisation of land records, and renewed policy focus on revenue mobilisation. Second, efficiency varies widely across States, ranging from 0.3 to 0.9 (Chart 2b). Better performance in some States is partly attributable to improved digitisation, revision of fair value of land parcels, micro-zoning of ready reckoner values, and rationalised duty structures with targeted incentives. These measures may offer replicable pathways for other States to harness the full potential of this critical revenue source.

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Aigner, D., Lovell, C. A. K., & Schmidt, P. (1977). Formulation and estimation of stochastic frontier production function models. *Journal of Econometrics*, 6(1), 21–37. [https://doi.org/10.1016/0304-4076\(77\)90052-5](https://doi.org/10.1016/0304-4076(77)90052-5)

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Bhattacharya, R., Prasanth, C., & Rao, R. Kavita. (2024). *How much Debt is Optimal for the Major Indian States? Economic Growth vs. Debt Sustainability* (NIPFP Working Paper No. 411). National Institute of Public Finance and Policy.

Karnik, A. V., & Raju, S. (2015). Efficiency of stamp duty and registration fee collection in Indian states. *Indian Economic Journal*, 63(1), 98–116.

Rayudu, A. (2019). Tax revenue efficiency of Indian states: The case of stamp duty and registration fees. *NIPFP Working Paper No. 278*.

up a new company ‘Rajasthan Mineral Exploration Limited’ for prospecting of minerals.

2.9 States are increasingly turning to data driven administrative and policy reforms to strengthen revenue mobilisation. Recent initiatives include rationalisation of excise duty structures in Goa and reforms in motor vehicle taxation in Maharashtra. Assam has proposed to set up a

Command Control Centre and Data Analytics Unit for better monitoring and enforcement of Excise Act. In addition, several States such as Delhi, Haryana, and Maharashtra have announced amnesty schemes to settle legacy disputes, while Rajasthan has announced additional revenue mobilisation plans through asset monetisation via land pooling, land aggregation and InvITs⁶.

⁶ Infrastructure Investment Trusts (InvITs) raise funds from investors and invest primarily in assets in infrastructure sector. Income generated from the underlying assets of the InvITs is distributed to the unit holders/investors.

4. Expenditure

Revenue Expenditure

2.10 Revenue expenditure of States has moderated considerably, registering a sustained decline from 14.9 per cent of GDP in 2020-21 to 13.3 per cent in 2024-25 (Table II.3). This moderation has been achieved through expenditure rationalisation without any cut in their social sector spending.

2.11 The moderation in revenue expenditure in 2023-24 was achieved through a reduction in both development and non-development components (Table II.3). Within development expenditure, outlays on education and housing declined from the previous year, while spending on agriculture

and social security and welfare increased (Chart II.5a). Non-development expenditure also moderated marginally, supported by lower interest payments and pension outgo (Chart II.5b).

2.12 The revenue expenditure declined further in 2024-25 (PA) but is budgeted to rise to 14.6 per cent of GDP in 2025-26 (Table II.3). Social sector expenditure is expected to be the major driver of revenue expenditure in 2025-26 with a budget estimate of 8.2 per cent of GDP (Chart II.6).

Capital Expenditure

2.13 States' capital expenditure has firmed up steadily since the pandemic, reflecting their growing emphasis on strengthening medium-term economic growth. The increase in spending

Table II.3: Expenditure Pattern of State Governments and UTs

(₹ Lakh crore)

Item	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2024-25 (PA)	2025-26 (BE)
1	2	3	4	5	6	7	8
Aggregate Expenditure (1+2 or 3+4+5)	34.2 (17.2)	39.0 (16.5)	43.9 (16.3)	48.3 (16.0)	57.7 (17.4)	52.8 (16.0)	63.6 (17.8)
1. Revenue Expenditure of which:	29.6 (14.9)	33.3 (14.1)	37.2 (13.8)	40.2 (13.4)	47.7 (14.4)	43.9 (13.3)	52.1 (14.6)
Interest Payments	3.9 (1.9)	4.3 (1.8)	4.6 (1.7)	5.1 (1.7)	5.6 (1.7)	5.1 (1.5)	6.2 (1.8)
2. Capital Expenditure of which:	4.6 (2.3)	5.7 (2.4)	6.7 (2.5)	8.1 (2.7)	9.9 (3.0)	8.9 (2.7)	11.4 (3.2)
Capital Outlay	4.1 (2.1)	5.3 (2.3)	6.0 (2.2)	7.5 (2.5)	9.1 (2.7)	8.1 (2.4)	10.6 (3.0)
3. Development Expenditure	22.6 (11.4)	26.0 (11.0)	29.5 (10.9)	32.7 (10.8)	39.9 (12.1)	-	43.5 (12.2)
4. Non-Development Expenditure	10.6 (5.4)	12.0 (5.1)	13.3 (4.9)	14.5 (4.8)	16.4 (4.9)	-	18.5 (5.2)
5. Others*	0.9 (0.4)	1.0 (0.4)	1.1 (0.4)	1.2 (0.4)	1.4 (0.4)	-	1.5 (0.4)

RE: Revised Estimates. PA: Provisional Accounts. BE: Budget Estimates.

*: Includes grants-in-aid and contributions including compensation and assignments to local bodies.

Notes: 1. Figures in parentheses are per cent of GDP.

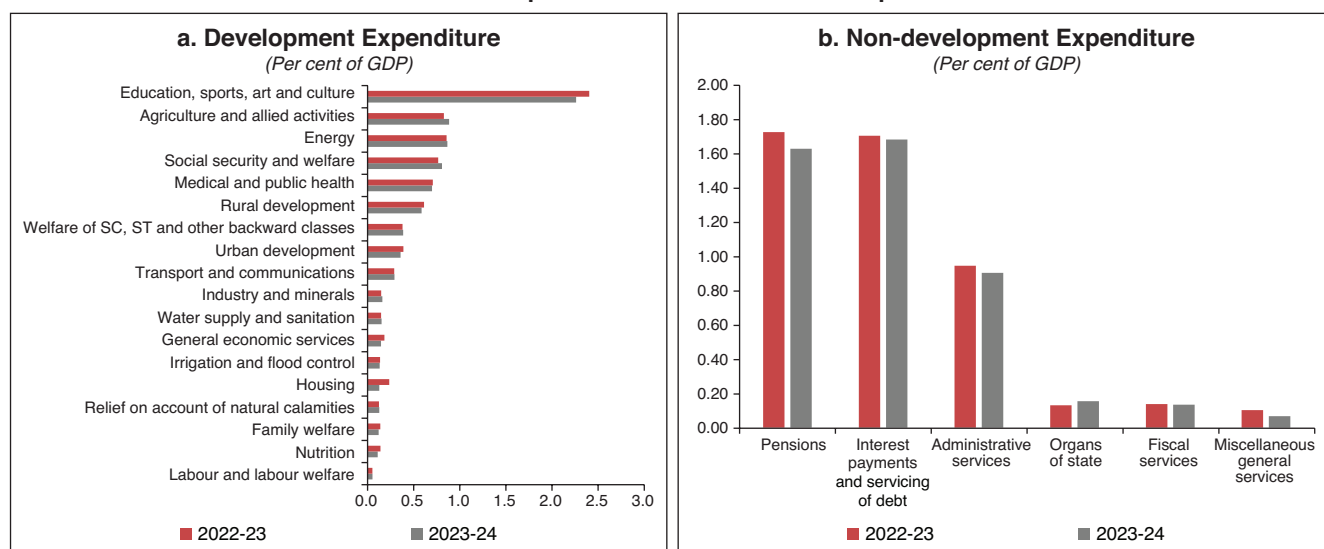
2. Capital expenditure includes capital outlay and loans and advances by the State governments.

3. '-': not available.

4. Components may not add up to total due to rounding off.

Sources: Budget documents of State governments; and CAG.

Chart II.5: Components of States' Revenue Expenditure

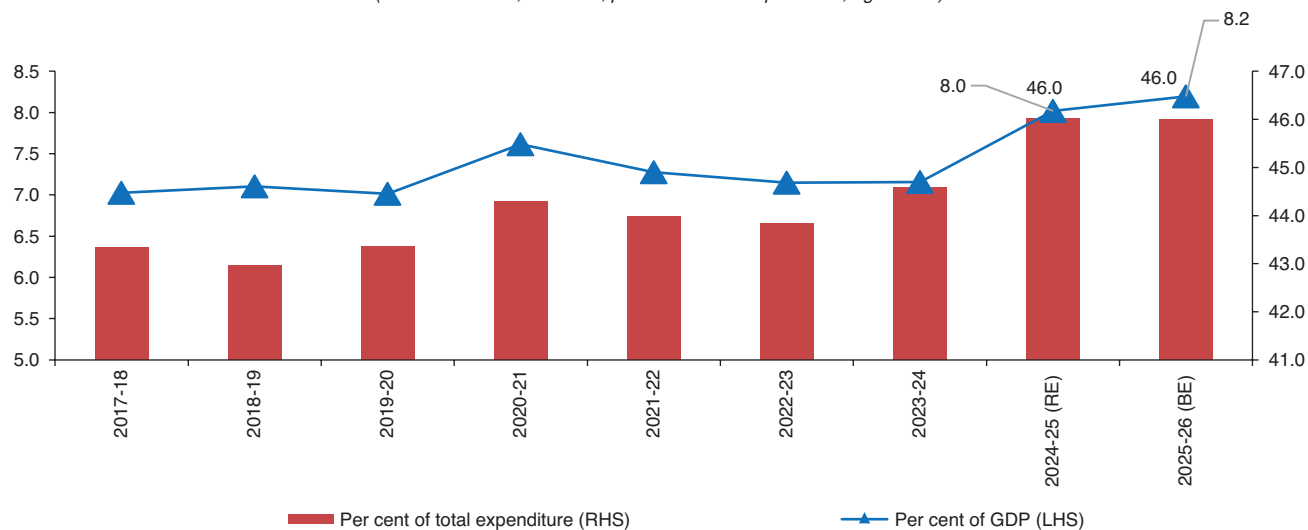


Source: Budget documents of State governments.

during 2023-24 was partly supported by the Union Government's 50-year interest-free loan scheme for capital expenditure, which incentivised States to prioritise asset creation. The composition of spending reveals that the expansion was led by irrigation and water supply projects, supported by continued thrust on transport and urban infrastructure (Chart II.7).

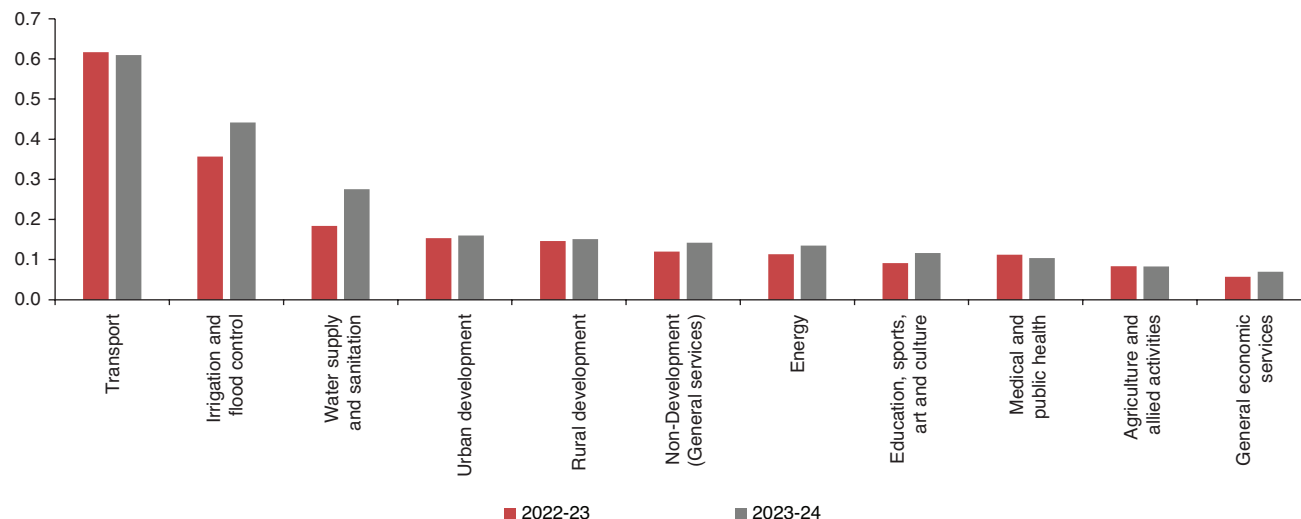
2.14 In 2024-25, States broadly maintained capital expenditure at the previous year's level. The moderation in spending during the first half of the year due to the Model Code of Conduct before the general elections was offset by a sharp acceleration in the second half, particularly in the fourth quarter. Budget estimates for 2025-26 envisage a further scaling up of capital

Chart II.6: States' Social Sector Expenditure (Per cent of GDP, left scale; per cent of total expenditure, right scale)



Source: Budget documents of State governments.

Chart II.7 Major Components of Capital Outlay
(Per cent of GDP)



Source: Budget documents of State governments.

expenditure to 3.2 per cent of GDP. A text mining analysis of States’ budget speeches also reflects their growing emphasis on infrastructure creation,

capital expenditure and fiscal consolidation in recent years (Box II.2).

Box II.2: Evolution of States’ Fiscal Priorities: Text Mining of Budget Speeches

Budget speeches reflect a government’s policy focus, priorities, and intent. They highlight the areas that policymakers choose to emphasise and the narrative through which developmental objectives are framed. Analysis of these speeches, therefore, can provide valuable insights into the State governments’ policy priorities and complement the conventional, data-based assessment of State finances.

To this end, a text-mining framework was applied to a sample of budget speeches for 9 States using two different methods - an unsupervised topic-modelling approach⁷ and a supervised dictionary-based approach⁸. While the former is applied to the budget speeches of 2025-26, the latter is applied to the speeches over a period of ten years (2016-17 to 2025-26). Whereas text-as-data techniques

are well established in the political economy literature (Grimmer and Stewart, 2013; Gentzkow, Kelly and Taddy, 2019), their application to Indian State budget documents remains limited. This analysis attempts to adapt and tailor these methods to the context of subnational public finance.

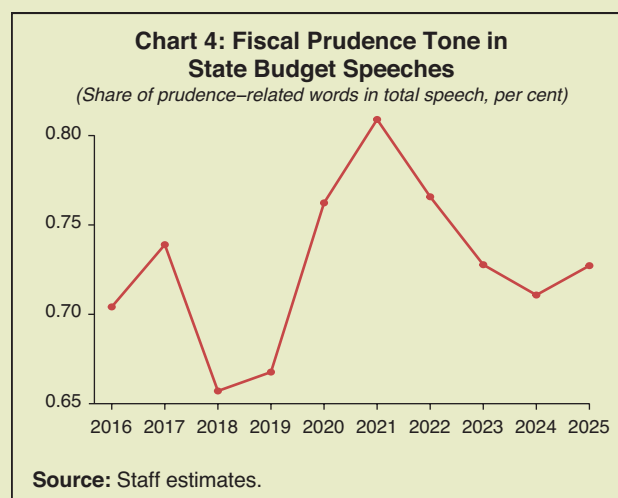
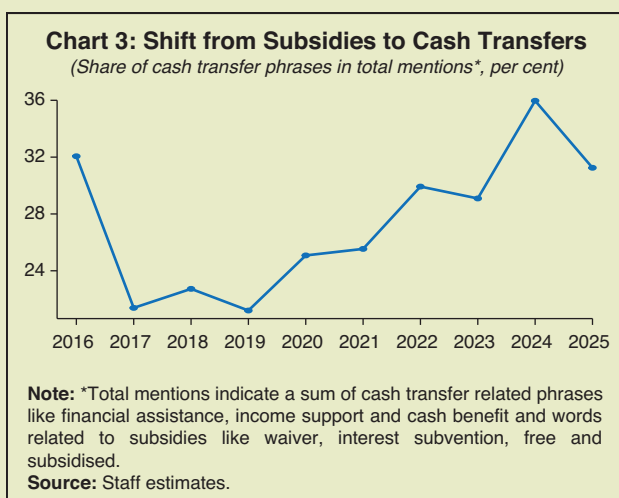
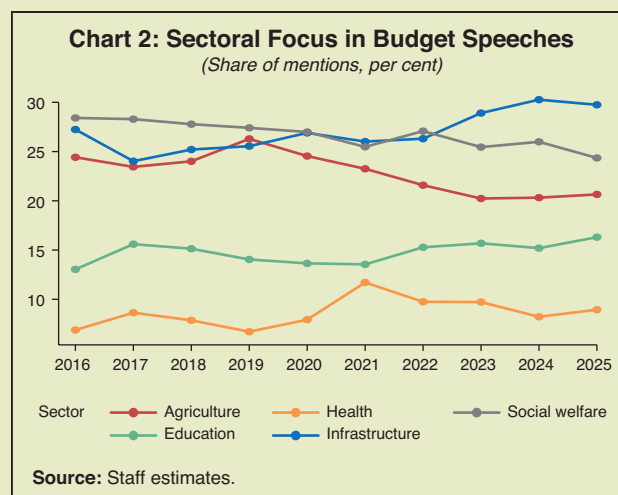
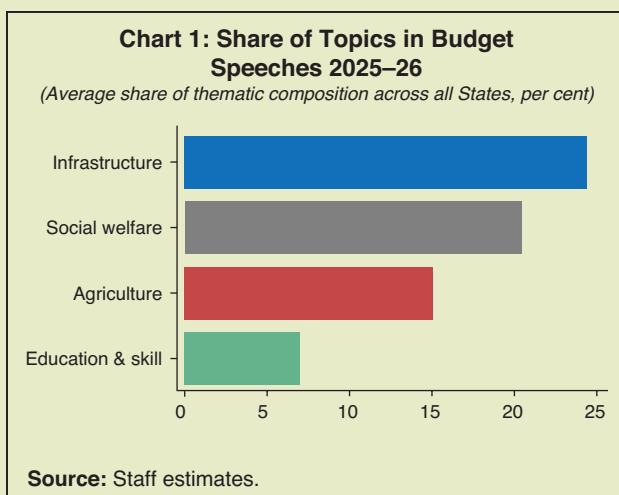
The Latent Dirichlet Allocation (LDA) analysis for 2025-26 identified four broad fiscal themes. The resulting distribution of these themes indicate that infrastructure development and social welfare are dominant themes across States’ budget speeches, followed by agriculture and education and skill development (Chart 1).

A longer-term view, based on the dictionary-based approach indicates that social welfare has consistently remained a key narrative across years, while infrastructure-related discussions have gained greater prominence in the post-

(Contd.)

⁷ The Latent Dirichlet Allocation (LDA) method was used to extract latent themes from the speeches of 2025-26. This model was based on cleaned word-frequency data and identified dominant topics without imposing predefined sectoral categories.

⁸ Supervised dictionary-based approach was used to quantify the emphasis on key fiscal sectors viz., infrastructure, agriculture, social welfare and education and track their evolution over time.



pandemic period reflecting the policy focus on expanding capital expenditure. The emphasis on agriculture and rural development has moderated slightly, making space for education and health (Chart 2).

There has been a notable transition in the mode of welfare delivery. The narrative has shifted from traditional subsidies and in-kind transfers towards direct benefit transfers (DBTs), as reflected in the rising frequency of terms such as cash assistance, financial support, and income transfer (Chart 3).

The emphasis on fiscal prudence spiked during the pandemic years and moderated thereafter (Chart 4). The frequency of words such as discipline, responsibility, and sustainability peaked in 2020-21, amid heightened expenditure pressures. In subsequent years, the narrative shifted from fiscal prudence towards developmental

and welfare priorities, although the commitment to fiscal responsibility continues to remain an integral part of State fiscal communication.

In sum, these insights highlight the value of supplementing quantitative analysis with speech content analysis. Tracking the narrative emphasis of budget speeches over time can serve as an early indicator of emerging priorities, provide a window into the political economy of fiscal choices, and help assess the fiscal priorities and policy thrusts across States.

References:

Grimmer, J., & Stewart, B. M. (2013). "Text as data: The promise and pitfalls of automatic content analysis methods for political texts". *Political Analysis*, 21(3), 267-297.

Gentzkow, M., Kelly, B., & Taddy, M. (2019). "Text as data". *Journal of Economic Literature*, 57(3), 535-574.

2.15 Different indicators of expenditure quality reflect a steady improvement. The share of capital expenditure in total expenditure (CE-TE) has improved gradually from 13.4 per cent in 2020-21 to 18.0 per cent in 2025-26 (BE) (Chart II.8a). Similarly, the ratio of revenue expenditure to capital outlay (RECO) has declined sharply, reflecting a shift from consumption-oriented spending towards capital formation. Accordingly, the share of revenue deficit in gross fiscal deficit has decreased from 46.1 per cent in 2020-21 to 6.9 per cent in 2025-26 (BE), indicating that a larger portion of borrowing is being deployed for productive investment (Chart II.8b).

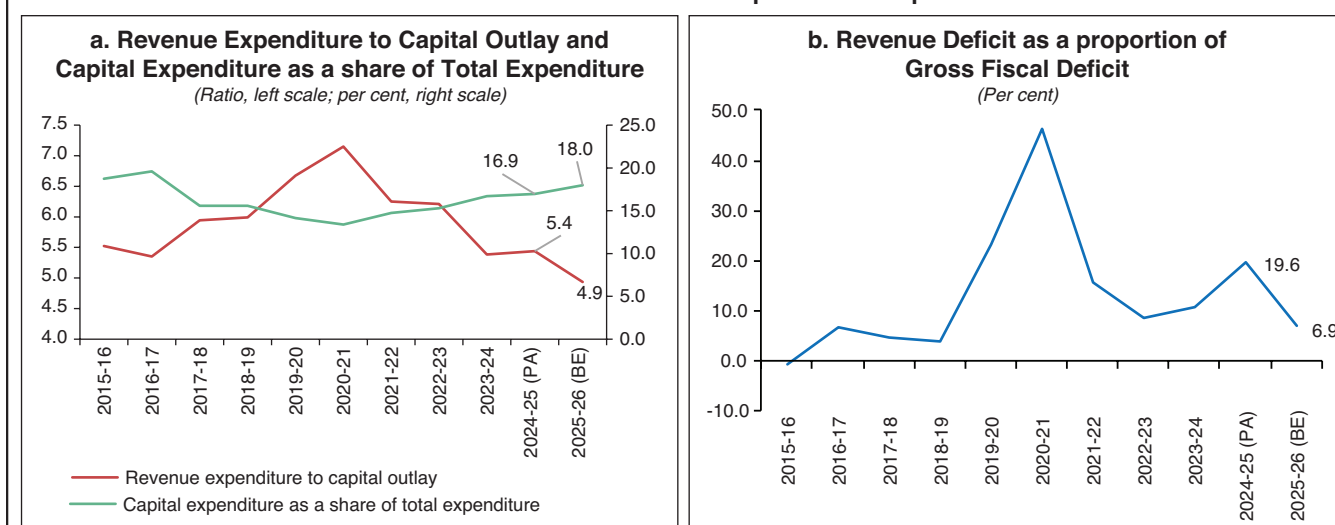
2.16 The release of funds under the Centre’s Scheme for Special Assistance to States for Capital Investment has followed an upward trajectory since its inception in 2020-21. In 2024-25, against the budgeted allocation of ₹1.5 lakh crore, nearly the entire amount (₹1,49,484

crore or 99.7 per cent) was disbursed. The scheme has been instrumental in inducing reforms as most States availed the tied component by meeting the prescribed reform conditionalities (Chart II.9).

Expenditure on Research and Development

2.17 Investments in science and technology are vital for building a nation’s capabilities to address developmental challenges and for securing its strategic future. State governments’ expenditure on research and development (R&D) however, has been limited. Available data for 11 States and UTs⁹ indicate that their consolidated expenditure on R&D is around 0.2 - 0.3 per cent of GSDP in recent years (2021-22 to 2025-26), with wide spatial variations (Annex II.1). The R&D expenditure of States has primarily been dominated by medical, health, family welfare, sanitation and agricultural research. Over time, the proportion of infrastructure and education

Chart II.8: Indicators of States’ Composition of Expenditure



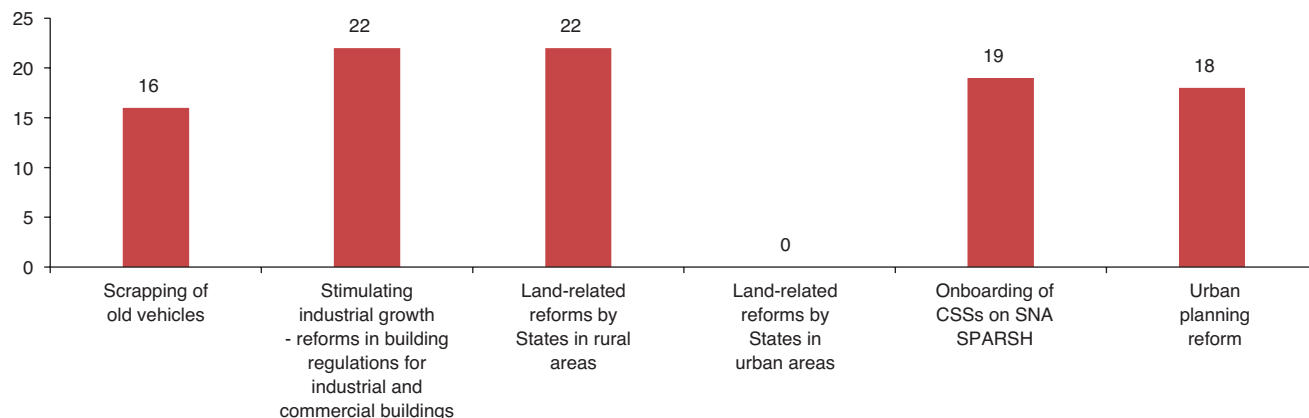
PA: Provisional Accounts.

BE: Budget Estimates.

Sources: Budget documents of State governments and Staff estimates.

⁹ The States/UTs are Arunachal Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu and Kashmir, Nagaland, Odisha, Puducherry, Rajasthan, Sikkim and Tamil Nadu.

Chart II.9: Number of States Implementing Reforms under the Special Assistance Scheme during 2024-25
(Number)



Note: SNA - SPARSH (Single Nodal Account - Samayochit Pranaalee Sheeghr Hastaantaran- Real time System of Integrated Quick Transfers) is an initiative to facilitate “Just-in-time” flow of funds from both the Centre and State Consolidated Funds for implementation of Centrally Sponsored Schemes (CSS).

Source: Lok Sabha Unstarred Question No. 4087.

related R&D spending has increased, while that of agricultural research has declined (Chart II.10).

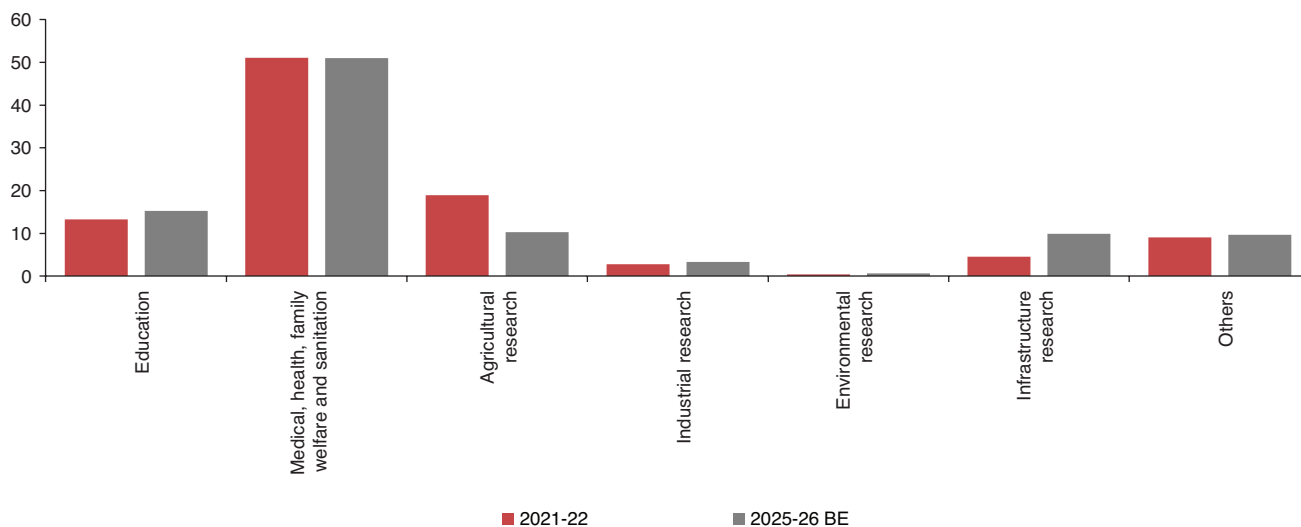
5. Actual Outcome in 2025-26 so far and Outlook

2.18 According to the provisional data for April-November 2025-26, States’ GFD remained lower

at 42.8 per cent of BE as against 45.5 per cent in the corresponding period of the previous year.

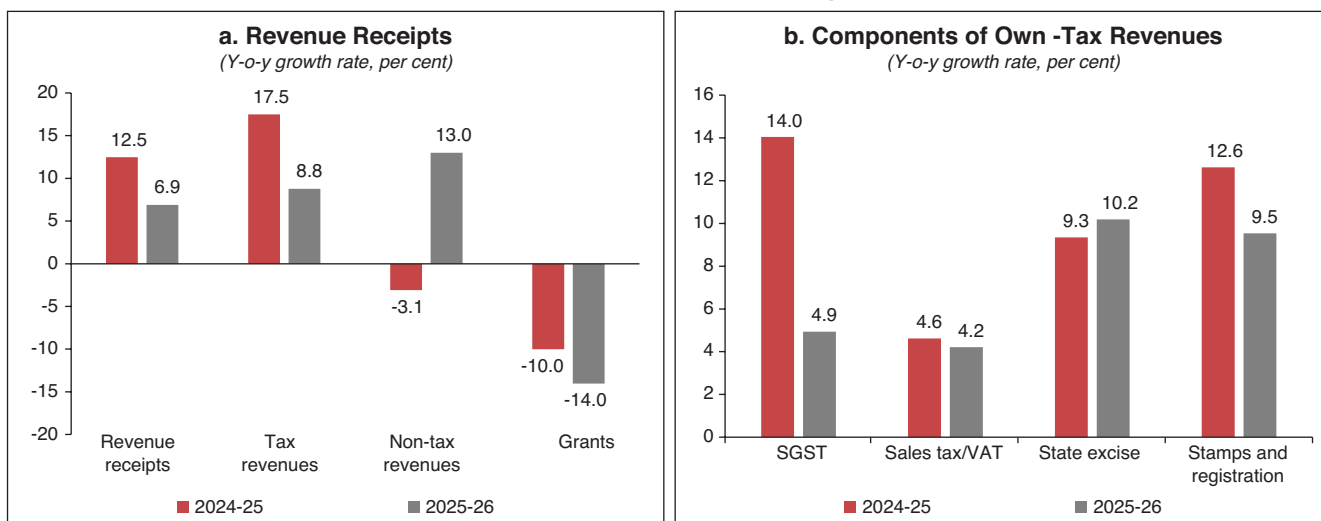
2.19 The growth in revenue receipts moderated reflecting a slowdown in tax collections and a contraction in grants from the Centre, even as non-tax revenues expanded (Chart II.11a). Within own tax sources, most of the major components

Chart II.10: Research and Development Expenditure - Component-wise
(Per cent to total)



Source: State governments.

Chart II.11: Revenue Receipts of States during April-November



Note: Data pertain to 25 States.

Sources: Budget documents of State governments; and CAG.

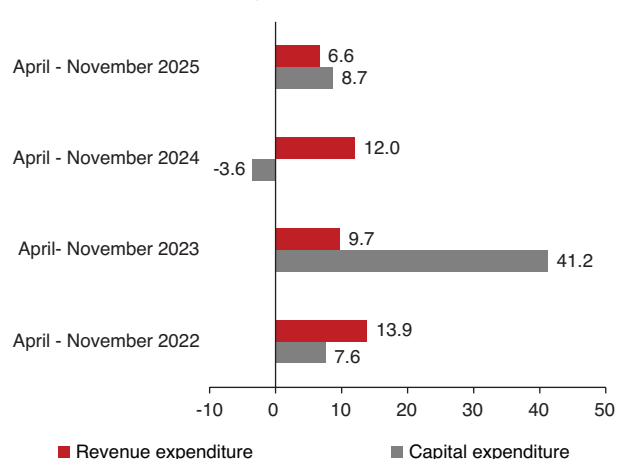
except State excise duties registered a loss of momentum (Chart II.11b).

2.20 States' revenue expenditure grew by 6.6 per cent during April-November 2025-26, slower than last year (Chart II.12). Capital expenditure grew by 8.7 per cent during April-November 2025-26. As of October 21, 2025, the Centre has released ₹48,903 crore under the 'Scheme for Special

Assistance to States for Capital Investment' roughly one-third of the ₹1.5 lakh crore allocated for the year. While the rollout has been relatively slow in the first half, disbursements are likely to gain momentum in the remaining months. The Centre has relaxed conditionalities under the scheme and enhanced the untied portion of loans, thereby providing States greater flexibility to accelerate project implementation and strengthen the quality of fiscal spending.

Chart II.12: Growth in States' Revenue and Capital Expenditure

(Y-o-y growth rate, per cent)



Note: Data pertain to 25 States.

Source: Budget documents of State governments; and CAG.

2.21 The fiscal outlook for States for the second half of the year remains positive. The temporary revenue loss on account of GST rate rationalisation may be offset by higher private consumption in the coming months. During April-November 2025-26, States' revenue expenditure grew by 6.6 per cent as against the budgeted 19 per cent. If a similar trend continues, the States are likely to contain their revenue expenditure below the budgeted level. In contrast, Capital outlays are expected to gain momentum in the latter half of the year, aided by the relaxation of conditionalities under the 50-year interest-free loan scheme for capital investment. On balance,

States are likely to keep their fiscal deficits within their budget estimates.

6. Financing GFD and Market Borrowings by State Governments and UTs

GFD Financing

2.22 Historically, up to 2016-17, market loans financed a little over half of the consolidated GFD of States. Thereafter, States' reliance on market borrowings has risen steadily. In 2025-26 (BE), market borrowings are expected to finance about 76 per cent of the consolidated GFD of States. In the post-COVID period, loans from Centre have assumed a larger role, primarily on account of back-to-back GST compensation loans and the 50-year interest-free loans provided for capital expenditure. In contrast, the share of loans from other sources, such as financial institutions, public accounts, and the national small savings fund (NSSF), has declined persistently, with only three States and one UT¹⁰ currently availing NSSF loans.

Market Borrowings

2.23 During 2024-25, the gross market borrowing of States and UTs increased by 6.6 per cent to ₹10.73 lakh crore from ₹10.07 lakh crore in 2023-24. This expansion was much lower than the growth of 32.8 per cent recorded in the previous year (Table II.5). It is observed that market borrowings is not uniform throughout the year. As observed in the past, States continue to borrow more in the last quarter of financial year (Chart II.13).

2.24 At a disaggregated level, all major States except Bihar, Chhattisgarh, Goa, Punjab, and Uttar Pradesh saw an increase in market borrowings (Table II.4). Uttar Pradesh registered significant decline in gross borrowings in 2024-25. North-Eastern and hilly States¹¹ along with UTs contributed 5.6 per cent to the total gross borrowings in 2024-25, as compared to 5.9 per cent in the previous year.

Chart II.13: States' Gross Market Borrowings
(₹ Crore)



Source: RBI.

¹⁰ Arunachal Pradesh, Kerala, Madhya Pradesh and UT of Delhi.

¹¹ Arunachal Pradesh, Assam, Himachal Pradesh, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand.

Fiscal Position of the State Governments

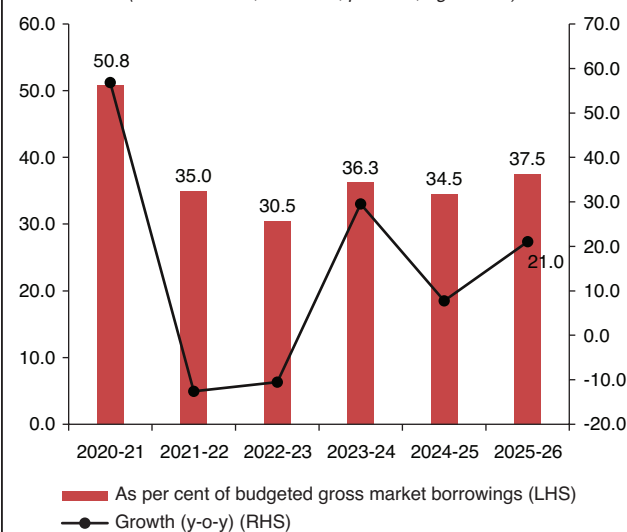
Table II.4 Gross Market Borrowings across States

(₹ Crore)			
States	2022-23	2023-24	2024-25
1	2	3	4
Andhra Pradesh	57,478	68,400	78,205
Arunachal Pradesh	559	902	1,010
Assam	17,100	18,500	19,000
Bihar	36,800	47,612	47,546
Chhattisgarh	2,000	32,000	24,500
Goa	1,350	2,550	1,050
Gujarat	43,000	30,500	38,200
Haryana	45,158	47,500	49,500
Himachal Pradesh	14,000	8,072	7,359
Jammu & Kashmir UT	8,473	16,337	13,170
Jharkhand	4,000	1,000	3,500
Karnataka	36,000	81,000	92,025
Kerala	30,839	42,438	53,666
Madhya Pradesh	40,158	38,500	63,400
Maharashtra	72,000	1,10,000	1,23,000
Manipur	1,422	1,426	1,500
Meghalaya	1,753	1,364	1,882
Mizoram	1,315	901	1,169
Nagaland	1,854	2,551	1,550
Odisha	0	0	20,780
Puducherry	1,200	1,100	1,600
Punjab	45,500	42,386	40,828
Rajasthan	46,057	73,624	75,185
Sikkim	1,414	1,916	1,951
Tamil Nadu	87,000	1,13,001	1,23,625
Telangana	40,150	49,618	56,209
Tripura	0	0	0
Uttar Pradesh	55,612	97,650	45,000
Uttarakhand	3,200	6,300	10,400
West Bengal	63,000	69,910	76,500
Grand Total	7,58,392	10,07,058	10,73,310

Source: RBI.

2.25 For 2025-26, States have budgeted their gross market borrowings at ₹12.45 lakh crore.

Chart II.14: States' Gross Market Borrowings: H1
(Per cent of BE, left scale; per cent, right scale)



Source: RBI.

As at end-September 2025, they had raised ₹4.67 lakh crore, which was 37.5 per cent of the budgeted amount and 21 per cent higher than the corresponding period of the previous year (Chart II.14).

2.26 The net market borrowing of States/UTs increased by 5.0 per cent to ₹7.53 lakh crore in 2024-25 from ₹ 7.17 lakh crore in 2023-24 (Table II.5).

2.27 There were 835 issuances in 2024-25, of which 100 were re-issuances (12.0 per cent) as compared with 782 issuances in 2023-24 with

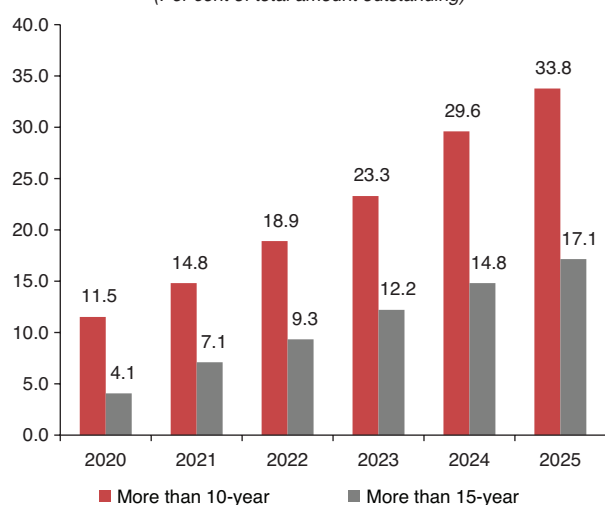
Table II.5 Market Borrowings of State Governments

(₹ Crore)					
Item	2021-22	2022-23	2023-24	2024-25	2025-26*
1	2	3	4	5	6
Maturities during the year	2,09,143	2,39,562	2,89,918	3,19,965	3,72,543#
Gross sanction under Article 293(3)	8,95,166	8,80,779	11,29,295	11,73,714	8,85,443
Gross amount raised during the year	7,01,626	7,58,392	10,07,058	10,73,310	4,66,692
Net amount raised during the year	4,92,483	5,18,830	7,17,140	7,53,345	3,21,992
Amount raised during the year to total sanctions (per cent)	78.4	86.1	89.2	91.4	52.7
Weighted average yield of SGs (per cent)	7.0	7.7	7.5	7.2	7.0
Weighted average spread over corresponding G-Sec (bps)	41	31	31	30	38
Average inter-State spread (bps)	4	3	3	4	5

Source: RBI. *: up to end-September 2025.

#: For the period 2025-26.

Chart II.15 Maturity Profile of Outstanding State Government Securities at end-March
(Per cent of total amount outstanding)



Source: RBI.

49 re-issuances (6.3 per cent). Chhattisgarh, Jammu and Kashmir, Karnataka, Maharashtra, Puducherry, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh and West Bengal undertook reissuances during the year. During 2025-26 (up to end-September 2025), there were 72 re-issuances out of 405 total issuances.

2.28 The maturity structure of State Government Securities (SGSs) has witnessed a gradual elongation in recent years, with the share of SGS with maturity of more than 10 years and 15 years in total outstanding SGSs increasing steadily (Chart II.15). SGSs with 10-year maturity accounted for 14.5 per cent of the total amount of issuances in 2024-25 down from 20.3 per cent a year ago. The remaining 85.5 per cent was spread across maturities ranging between 2 and 35 years. Few States viz., Kerala, Tamil Nadu, Telangana and Jammu and Kashmir have consciously made efforts in issuing SGSs of more than 20 years. As at end-March 2025, 7.2 per cent of outstanding SGSs had a maturity of more than 20 years (Table II.6)

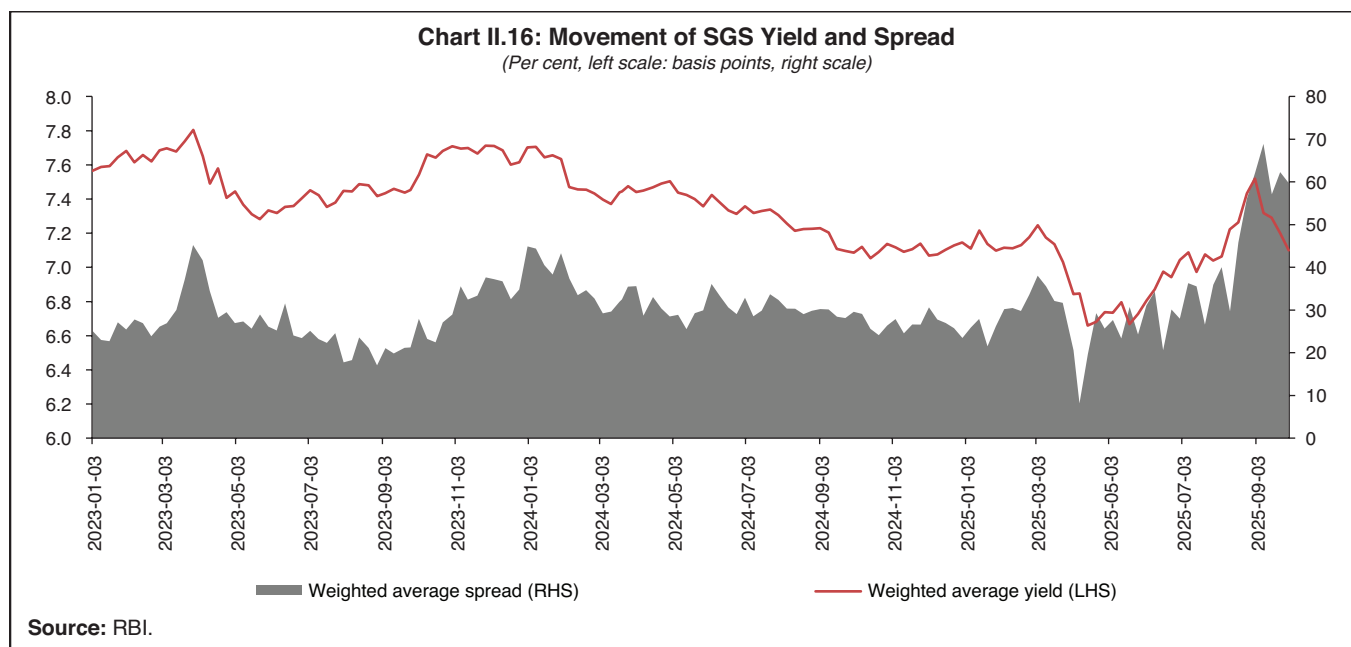
Table II.6: Maturity Profile of Outstanding State Government Securities

(As at end-March 2025)
(Per cent of total amount outstanding)

State/UT	less than 1 Year	1 to 5 Years	5 to 10 Years	10 to 20 Years	Above 20 Years
1	2	3	4	5	6
Andhra Pradesh	4.6	17.1	27.0	47.8	3.5
Arunachal Pradesh	1.8	46.6	37.9	13.7	0.0
Assam	5.9	31.7	53.6	8.8	0.0
Bihar	7.2	31.4	44.8	16.7	0.0
Chhattisgarh	9.3	42.8	46.0	1.9	0.0
Goa	7.6	40.7	45.7	6.1	0.0
Gujarat	8.6	50.3	40.2	1.0	0.0
Haryana	6.5	25.4	33.9	34.2	0.0
Himachal Pradesh	5.2	26.0	38.7	30.1	0.0
Jammu and Kashmir	3.1	30.2	17.8	21.0	27.9
Jharkhand	10.6	41.1	36.7	11.7	0.0
Karnataka	4.5	27.5	37.3	30.7	0.0
Kerala	6.6	25.2	16.3	29.6	22.3
Madhya Pradesh	5.6	21.4	23.9	40.4	8.7
Maharashtra	5.5	25.8	43.2	23.4	2.0
Manipur	5.2	33.4	36.2	25.2	0.0
Meghalaya	9.0	41.2	44.6	5.3	0.0
Mizoram	3.0	23.1	30.9	43.0	0.0
Nagaland	6.6	28.0	65.4	0.0	0.0
Odisha	5.9	24.9	31.2	32.2	5.9
Puducherry	8.3	35.0	38.9	17.8	0.0
Punjab	4.9	21.1	25.7	44.2	4.1
Rajasthan	7.6	28.2	36.0	20.0	8.3
Sikkim	4.7	29.6	65.7	0.0	0.0
Tamil Nadu	5.6	27.0	33.9	11.0	22.4
Telangana	4.6	13.3	12.3	41.6	28.2
Tripura	6.1	70.3	7.5	16.1	0.0
Uttar Pradesh	5.8	36.7	40.8	16.6	0.0
Uttarakhand	8.6	43.9	47.4	0.0	0.0
West Bengal	4.5	21.8	20.8	49.5	3.4
All States and UTs	5.8	27.5	32.9	26.6	7.2

Source: RBI.

2.29 The weighted average yield (WAY) of SGSs fell to 7.2 per cent in 2024-25 from 7.5 per cent



in 2023-24. The weighted average spread (WAS) over comparable Central Government Securities (CGSs) fell to 30 bps in 2024-25 from 31 bps in 2023-24 while the inter-State spread on 10-year tenor securities rose to 4 bps in 2024-25 from 3 bps in 2023-24 (Table II.5). In H1:2025-26, yields have hardened due to both domestic and global factors (Chart II.16).

Financial Accommodation to States

2.30 Based on the recommendations made by the Group (consisting of select States Finance Secretaries) constituted by the Reserve Bank, Ways and Means Advances (WMA) limits of the States/UTs were revised up from July 01, 2024, to ₹60,118 crore from ₹47,010 crore. States/UTs can avail overdraft (OD) for 14 consecutive days and can be in OD for a maximum number of 36 days in a quarter. During 2024-25, 16 States/UTs availed Special Drawing Facility (SDF), 13 States/UTs resorted to WMA, and 9 States/UTs availed OD.

Cash Management of State Governments

2.31 As on March 31, 2025, States/UTs on an aggregate basis maintained a surplus that was invested in Intermediate Treasury Bills (ITBs) and Auction Treasury Bills (ATBs) (Table II.7).

States' Reserve Funds

2.32 Given the increasing borrowing requirements of the States and their contingent liabilities, it is desirable to keep adequate buffers to minimise the potential fiscal stress that could arise from redemption pressure and unforeseen liabilities. States maintain Consolidated Sinking Fund (CSF)

Table II.7: State Governments' Investments in Treasury Bills
(Outstanding as on March 31)

(₹ Crore)

Item	2021	2022	2023	2024	2025
1	2	3	4	5	6
14-Day (ITBs)	2,05,230	2,16,272	2,12,758	2,66,805	1,88,072
ATBs	41,293	87,400	58,913	51,258	88,781
Total	2,46,523	3,03,672	2,71,671	3,18,063	2,76,853

Source: RBI

and Guarantee Redemption Fund (GRF) with the Reserve Bank as a buffer for repayment of their future and contingent liabilities. States can also avail SDF at a discounted rate from the Reserve Bank against funds invested in CSF and GRF. As on March 31, 2025, 25 States and two UTs had set up CSF. Similarly, 21 States and one UT had become members of GRF. Outstanding investments in CSF and GRF stood at ₹2,40,348 crore and ₹16,019 crore, respectively, at end-March 2025, as against ₹2,06,441 crore and ₹12,259 crore, respectively, at end-March 2024 (Table II.8).

7. Outstanding Liabilities

2.33 The consolidated debt of States declined to 28.1 per cent of GDP at end-March 2024, from a peak of 31 per cent at end-March 2021 (Table II.9). The improvement reflects both fiscal consolidation efforts and favourable debt dynamics, as robust nominal GDP growth during 2021-23 outpaced the increase in debt stock, leading to a gradual correction in the debt ratio. The outstanding debt stock is budgeted to increase again to 29.2 per cent of GDP by end-March 2026. Disaggregated data of major States indicate that the debt-GSDP ratio ranges between 17.8 per cent and 46.3 per cent at end-March 2026 with several of them having debt levels above 30 per cent of GSDP. The elevated debt levels necessitate a clear, transparent, and time bound glide path for debt consolidation by States.

2.34 In terms of composition, States' outstanding debt continues to be dominated by market borrowings. Its share has risen steadily over time and is budgeted at 69 per cent by end-March 2026 (Table II.10). This increasing reliance on market borrowings reflects the progressive deepening of the market for SGS and gradual substitution away

Table II.8: Investment in CSF/GRF by States/UTs (March 31, 2025)

(₹ Crore)

State/UT	CSF	GRF	CSF as per cent of Outstanding Liabilities
1	2	3	4
Andhra Pradesh	1,17,30	1,155	2.1
Arunachal Pradesh	2,786	7	10.9
Assam	7,487	92	4.2
Bihar	12,660	-	3.4
Chhattisgarh	8,345	497	5.0
Goa	1,095	463	3.1
Gujarat	15,494	675	3.3
Haryana	2,651	1,731	0.7
Himachal Pradesh	-	-	-
Jammu & Kashmir UT	37	36	0.04
Jharkhand	2,440	-	1.9
Karnataka	20,556	760	2.8
Kerala	3,273	-	0.7
Madhya Pradesh	-	1,292	-
Maharashtra	72,804	2,182	8.6
Manipur	70	142	0.3
Meghalaya	1,291	110	5.5
Mizoram	510	81	3.8
Nagaland	1,915	47	8.7
Odisha	18,543	2,073	9.5
Puducherry UT	588	-	4.3
Punjab	9,257	0	2.4
Rajasthan	1,818	-	0.3
Tamil Nadu	3,479	-	0.4
Telangana	8,019	1,757	1.8
Tripura	1,337	30	5.0
Uttarakhand	5,372	262	5.6
Uttar Pradesh	12,799	1,578	1.5
West Bengal	13,993	1,049	1.9
Total	2,40,348	16,019	2.6

‘-’: Indicates no fund is maintained.

- Note:**
1. UT of J&K became a member to CSF/GRF post March 31, 2024.
 2. Rajasthan became a member to CSF post March 31, 2024.
 3. Total may not add due to rounding off.

Source: RBI.

Table II.9: Outstanding Liabilities of State Governments and UTs

Year (End-March)	Amount (₹ Lakh crore)	Annual Growth (Per cent)	Debt /GDP
1	2	3	4
2015	27.43	9.3	22.0
2016	32.59	18.8	23.7
2017	38.59	18.4	25.1
2018	42.92	11.2	25.1
2019	47.87	11.5	25.3
2020	53.51	11.8	26.6
2021	61.55	15.0	31.0
2022	68.76	11.7	29.1
2023	75.93	10.4	28.2
2024	84.66	11.5	28.1
2025 (RE)	93.86	10.9	28.4
2026 (BE)	104.28	11.1	29.2

RE: Revised Estimates. BE: Budget Estimates.

Sources: 1. Budget documents of State governments.
2. Combined finance and revenue accounts of the Union and the State governments in India, Comptroller and Auditor General (CAG) of India.
3. Ministry of Finance, Government of India.
4. Reserve Bank records.
5. Finance accounts of the Union government, Government of India.

from other liabilities. Loans from the Centre have also gained prominence in recent years, primarily due to the Special Assistance Scheme for Capital Investment, which provides 50-year interest-free loans aimed at fostering productive investment and infrastructure creation. In contrast, the shares of NSSF loans and public account liabilities have declined.

2.35 Notwithstanding elevated debt levels, the burden of interest payments relative to GDP (IP-GDP) has remained broadly stable, fluctuating within a narrow range of 1.5-1.9 per cent during 2011-12 to 2025-26 (Chart II.17a). The interest payments-to-revenue receipts (IP-RR) ratio has improved in the post-COVID period, as revenue mobilisation outpaced the growth in interest obligations, thereby enhancing debt-servicing capacity. While, the interest-growth differential (r-g) continues to be negative, the gap is narrowing (Chart II.17b).

Table II.10: Composition of Outstanding Liabilities of State Governments and UTs
(As at end-March)

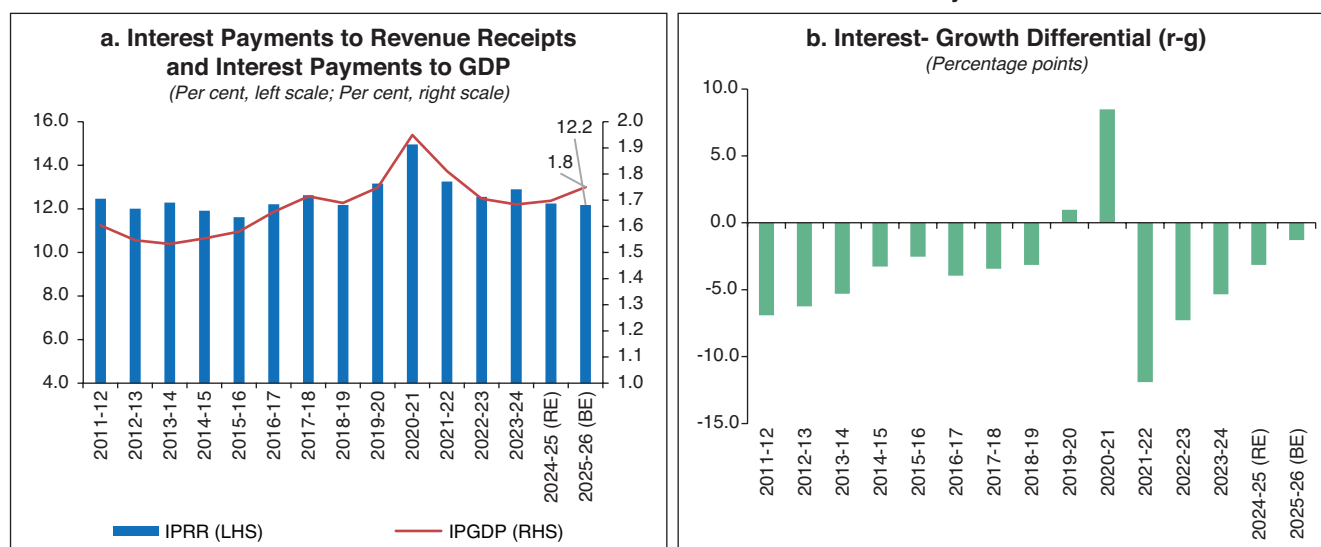
(Per cent)

Item	2020	2021	2022	2023	2024	2025 RE	2026 BE
1	2	3	4	5	6	7	8
Total Liabilities (1 to 4)	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1. Internal Debt	73.5	74.0	73.0	72.5	73.4	74.0	75.0
<i>of which:</i>							
(i) Market Loans	57.2	60.5	61.6	62.9	65.2	67.1	69.0
(ii) Special Securities Issued to NSSF	7.7	6.1	5.1	4.1	3.3	2.7	2.1
(iii) Loans from Banks and Financial Institutions	4.8	4.2	3.8	3.5	3.3	3.1	2.8
2. Loans and Advances from the Centre	3.0	5.1	7.2	7.7	7.4	8.5	9.2
3. Public Account (i to iii)	23.4	20.8	19.7	19.7	19.1	17.5	15.7
(i) State PF, etc.	9.8	8.8	8.4	7.9	7.3	6.8	6.4
(ii) Reserve Funds	3.8	3.4	3.4	3.8	4.0	3.5	3.1
(iii) Deposits & Advances	9.7	8.6	7.9	8.0	7.8	7.1	6.3
4. Contingency Fund	0.1	0.1	0.1	0.1	0.1	0.1	0.1

RE: Revised Estimates. BE: Budget Estimates.

Sources: 1. Budget documents of State governments.
2. Combined finance and revenue accounts of the Union and the State governments in India, Comptroller and Auditor General (CAG) of India.
3. Ministry of Finance, Government of India.
4. Reserve Bank records.
5. Finance accounts of the Union government, Government of India.

Chart II.17: Indicators of States' Debt Sustainability



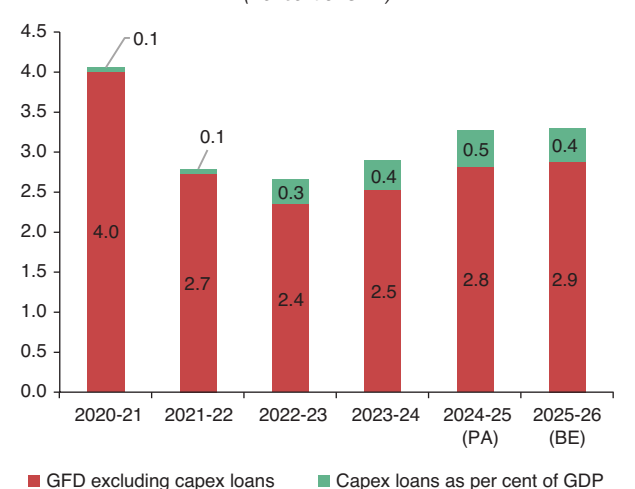
Sources: Budget documents of State governments and Staff estimates.

2.36 The concessional nature of interest-free loans from the Centre, has been instrumental in containing debt-servicing pressures. During 2024-25, fiscal deficit aggregating to 0.5 per cent of GDP was financed through 50-year, interest-free loans from the Centre, which dampens debt-servicing costs and channels borrowing into productive capital formation (Chart II.18).

Contingent Liabilities

2.37 Outstanding guarantees of States increased from 2 per cent of GDP at end-March 2017 to 3.9 per cent at end-March 2024 (Table II.11). Data from 18 States and UTs indicate that outstanding guarantees increased by 6.9 per cent at end-March 2025.

Chart II.18 Gross Fiscal Deficit of States and 50-year Interest-Free Loans
(Per cent of GDP)



Sources: Budget documents of State governments; and CAG.

Table II.11: Guarantees Issued by State Governments

Year (End-March)	Outstanding Guarantees	
	₹ Lakh crore	As per cent of GDP
1	2	3
2015	4.28	3.4
2016	3.64	2.6
2017	3.12	2.0
2018	4.29	2.5
2019	5.38	2.8
2020	6.33	3.2
2021	7.79	3.9
2022	9.21	3.9
2023	10.31	3.8
2024	11.60	3.9

Sources: State governments; and CAG.

8. Conclusion

2.38 After remaining below 3 per cent of GDP for three successive years during 2021-22 to 2023-24, the consolidated GFD of States widened to 3.3 per cent of GDP in 2024-25. The deficit exceeding 3 per cent mainly reflects 50-year interest free loans from the Centre under Special Assistance to States for Capital Investment, which is over and above the normal net borrowing ceiling of the States. States' quality of expenditure improved with higher capital outlay and social sector expenditure. Going forward, the temporary revenue loss on account of GST rate rationalisation is expected to

be offset by higher private consumption. Similarly, higher capital outlay is likely to be offset by moderation in revenue expenditure. On balance, States are likely to achieve their budgetary targets.

2.39 The outstanding liabilities of States have remained sticky downwards, partly reflecting an increase in loans from the Centre in lieu of GST compensation and 50-years interest free loans under scheme for Special Assistance to States for Capital Investment. Given the interest free nature of these loans, despite overall increase in the debt level, there will be no commensurate increase in debt-servicing pressure.

Annex II.1: States' Expenditure on Research and Development (R&D)

(₹ Crore)

Item	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6
Arunachal Pradesh					
Total R&D (a to g)	1,289.9	1,224.2	2,266.5	2,051.4	2,058.7
	(3.9)	(3.5)	(5.8)	(4.4)	(4.0)
a. Education	-	-	-	-	-
b. Medical, Health, Family Welfare and Sanitation	1,289.1	1,223.1	2,265.4	2,050.3	2,057.3
c. Agricultural Research	0.4	0.5	0.5	0.5	0.6
d. Industrial Research	-	-	-	-	-
e. Environmental Research	0.4	0.6	0.6	0.6	0.7
f. Infrastructure Research	1.7	1.5	1.8	2.0	-
g. Others	-	-	-	-	-
Bihar					
Total R&D (a to g)	-	291.3	398.0	427.3	375.6
	-	(0.0)	(0.0)	(0.0)	(0.0)
a. Education	-	61.2	189.7	64.5	68.1
b. Medical, Health, Family Welfare and Sanitation	-	0.7	0.7	9.0	16.0
c. Agricultural Research	-	101.0	37.2	51.7	60.5
d. Industrial Research	-	-	-	-	-
e. Environmental Research	-	-	-	-	-
f. Infrastructure Research	-	62.1	95.9	130.4	82.7
g. Others	-	66.4	74.4	171.7	148.3
Chhattisgarh					
Total R&D (a to g)	764.1	1,396.0	1,287.5	2,516.4	2,984.6
	(0.2)	(0.3)	(0.3)	(0.4)	(0.5)
a. Education	8.4	8.8	8.2	20.0	21.4
b. Medical, Health, Family Welfare and Sanitation	325.9	404.3	584.8	950.8	1,144.3
c. Agricultural Research	246.6	235.4	299.6	472.1	544.8
d. Industrial Research	1.2	1.6	1.9	6.3	53.0
e. Environmental Research	4.15	7.8	7.7	88.2	39.2
f. Infrastructure Research	165.7	727.6	372.1	955.5	1,146.1
g. Others	12.2	10.5	13.2	23.6	35.7

(Contd...)

Fiscal Position of the State Governments

Item	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6
Haryana					
Total R&D (a to g)	73.4	83.7	83.7	91.0	27.9
	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
a. Education	10.4	23.3	21.9	25.5	26.9
b. Medical, Health, Family Welfare and Sanitation	1.0	0.3	0.3	0.0	0.1
c. Agricultural Research	56.3	57.2	60.9	63.7	0.0
d. Industrial Research	0.0	0.0	0.0	1.2	0.0
e. Environmental Research	5.7	2.9	0.7	0.5	0.9
f. Infrastructure Research	-	-	-	-	-
g. Others	0.0	0.0	0.0	0.2	0.0
Himachal Pradesh					
Total R&D (a to g)	1,047.1	1,479.4	1,300.5	1,549.8	1,403.1
	(0.6)	(0.8)	(0.6)	(0.7)	(0.5)
a. Education	2.9	3.4	2.8	3.0	3.3
b. Medical, Health, Family Welfare and Sanitation	781.2	1,168.6	1,030.3	1,284.7	1,158.4
c. Agricultural Research	244.6	292.4	257.4	247.8	234.5
d. Industrial Research	0.5	0.6	0.5	0.6	0.5
e. Environmental Research	2.40	1.2	0.9	0.7	0.1
f. Infrastructure Research	0.0	0.2	0.0	0.0	0.0
g. Others	15.6	13.2	8.6	13.0	6.4
Jammu and Kashmir					
Total R&D (a to g)	80.5	113.9	74.0	106.8	52.0
	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)
a. Education	4.8	1.4	0.1	0.6	0.1
b. Medical, Health, Family Welfare and Sanitation	0.6	0.5	0.1	0.1	1.1
c. Agricultural Research	60.2	76.5	44.6	50.1	14.8
d. Industrial Research	0.0	0.0	0.0	0.0	0.0
e. Environmental Research	2.9	4.5	4.7	5.2	5.6
f. Infrastructure Research	7.3	27.9	17.9	44.4	22.5
g. Others	4.6	3.1	6.7	6.4	7.9

(Contd...)

Item	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6
Kerala					
Total R&D (a to g)	-	-	-	-	4,039.4
	-	-	-	-	(0.28)
a. Education	-	-	-	-	1,810.2
b. Medical, Health, Family Welfare and Sanitation	-	-	-	-	1,015.0
c. Agricultural Research	-	-	-	-	566.9
d. Industrial Research	-	-	-	-	370.2
e. Environmental Research	-	-	-	-	16.3
f. Infrastructure Research	-	-	-	-	87.4
g. Others	-	-	-	-	173.4
Nagaland					
Total R&D (a to g)	0.8	0.9	0.9	0.9	0.9
	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
a. Education	0.1	0.1	0.1	0.1	0.1
b. Medical, Health, Family Welfare and Sanitation	0.2	0.2	0.3	0.3	0.3
c. Agricultural Research	0.1	0.1	0.1	0.1	0.1
d. Industrial Research	0.0	0.0	0.0	0.0	0.0
e. Environmental Research	0.1	0.1	0.1	0.1	0.1
f. Infrastructure Research	0.3	0.3	0.3	0.3	0.3
g. Others	0.1	0.1	0.1	0.1	0.1
Odisha					
Total R&D (a to g)	550.7	879.5	1,602.8	2,702.0	2,517.9
	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)
a. Education	195.3	296.7	562.2	1,237.1	1,116.3
b. Medical, Health, Family Welfare and Sanitation	29.8	69.2	95.0	131.2	152.2
c. Agricultural Research	96.6	123.8	214.4	243.7	258.1
d. Industrial Research	2.0	3.1	23.1	92.2	43.0
e. Environmental Research	12.9	29.8	37.8	77.1	47.0
f. Infrastructure Research	56.9	79.4	188.6	171.0	191.3
g. Others	157.3	277.5	481.7	749.7	710.1

(Contd...)

Fiscal Position of the State Governments

Item	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6
Puducherry					
Total R&D (a to g)	2.1	1.6	1.5	1.8	2.7
	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
a. Education	0.3	0.2	0.1	0.1	0.3
b. Medical, Health, Family Welfare and Sanitation	-	-	-	-	-
c. Agricultural Research	-	-	-	-	-
d. Industrial Research	-	-	-	-	-
e. Environmental Research	0.0	0.0	0.0	0.1	0.2
f. Infrastructure Research	-	-	-	-	-
g. Others	1.8	1.4	1.4	1.6	2.3
Rajasthan					
Total R&D (a to g)	3,554.8	5,109.2	4,082.3	5,697.4	7,319.0
	(0.3)	(0.4)	(0.3)	(0.3)	(0.4)
a. Education	16.8	52.3	46.3	73.1	62.0
b. Medical, Health, Family Welfare and Sanitation	2,571.8	4,012.2	3,509.5	5,094.4	6,645.2
c. Agricultural Research	318.6	393.6	422.9	389.9	370.4
d. Industrial Research	0.2	0.8	0.1	0.1	0.1
e. Environmental Research	5.0	8.0	3.0	4.1	5.8
f. Infrastructure Research	214.9	213.2	51.0	69.1	134.9
g. Others	427.4	429.1	49.6	66.7	100.6
Sikkim					
Total R&D (a to g)	2.9	4.4	6.0	7.0	6.6
	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
a. Education	0.3	0.7	0.1	-	0.2
b. Medical, Health, Family Welfare and Sanitation	-	-	0.7	-	-
c. Agricultural Research	-	-	-	-	-
d. Industrial Research	-	-	-	-	-
e. Environmental Research	1.7	1.6	1.6	1.8	2.1
f. Infrastructure Research	-	-	0.1	0.1	0.0
g. Others	1.0	2.1	3.6	5.1	4.3

(Contd...)

Item	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6
Tamil Nadu					
Total R&D (a to g)	4,574.8	5,791.2	5,880.4	6,620.2	8,522.6
	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
a. Education	1,342.1	2,447.1	1,706.4	1,999.2	2,560.5
b. Medical, Health, Family Welfare and Sanitation	1,096.8	1,188.3	1,303.6	1,339.6	1,540.6
c. Agricultural Research	1,238.8	1,033.5	1,037.4	1,095.7	1,127.7
d. Industrial Research	325.1	578.0	631.0	608.9	724.9
e. Environmental Research	10.9	40.9	34.9	51.7	49.5
f. Infrastructure Research	96.8	164.1	323.2	384.9	973.9
g. Others	464.3	339.2	843.9	1,140.1	1,545.6
Note: Figures in parentheses are per cent of GSDP.					
Source: State governments.					

III

Demographic Transition in India – Implications for State Finances

India's demographic transition is increasingly influencing the State government finances. While a favourable age profile supports demographic dividend at the national level, the interstate difference in age structure has altered the window of opportunity for the States. The youthful States have a wider window of opportunity benefiting from expanding working age population and stronger revenue mobilisation. In contrast, the window is getting narrower for the ageing States facing fiscal pressure arising out of shrinking tax bases and rising obligations from committed expenditure. The differential fiscal pressure arising out of divergent age structure of States calls for forward-looking policies incorporating population dynamics and the related fiscal challenges. Going forward, youthful States may harness their demographic dividend by strengthening human capital investments, intermediate States may balance growth priorities with early preparation for ageing, and ageing States may enhance revenue capacity alongside healthcare, pension and workforce policy reforms.

1. Introduction

3.1 India's demographic landscape is undergoing a profound shift, reflecting changes in population size, age structure, and age dependencies over time. The demographic transition characterised by declining fertility, rising median age, higher life expectancy and falling dependency, has opened up a 'window of opportunity' to move into a higher growth trajectory supported by demographic dividend. The all-India picture, however, hides the large interstate divergence in age structure. While some States with their young age structure are currently enjoying the 'window of opportunity', there are States with a relatively matured age structure for whom the 'window of opportunity' is gradually closing as they have crossed or move closer towards their 'demographic turning point'. This uneven demographic transition across States necessitates a balanced public policy approach that leverages the economic potential of a youthful workforce while addressing the health and social needs of an ageing population.

3.2 Against this backdrop, this chapter aims to address the following research questions: How uneven is the demographic transition across Indian States? How prepared are the States to handle their current and future demographic challenges? and How do demographic dynamics affect medium-term fiscal sustainability? The chapter is organized as follows. Section 2 analyses demographic transition in India at the national level. Section 3 presents a demographic profile of the Indian States highlighting the unevenness in their age structure. Section 4 analyses the fiscal implications of demographic changes in terms of their impact on State government revenue, expenditure and debt sustainability. Section 5 suggests policy options for States at different stages of demographic transition. Section 6 concludes.

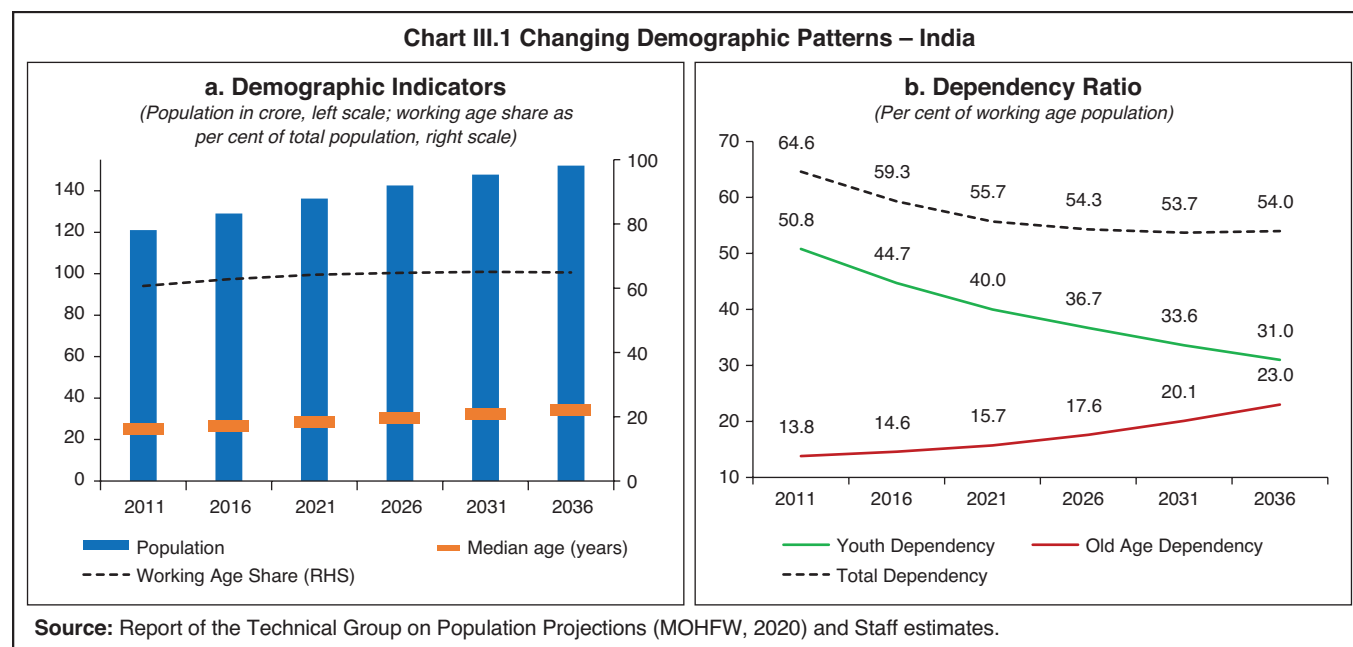
2. Demographic Transition in India

3.3 India is currently the most populous country in the world having surpassed China in 2023. As of mid-2025, its population is estimated at

1.46 billion, a figure expected to reach 1.5 billion by 2036, peak around 1.7 billion in the early 2060s and then begin a gradual decline, though remaining the most populous country throughout the century (UN, 2024). Further, median age of the Indian population was just around 28 years in 2022 as compared to above 40 years in developed countries such as the US, Europe, and South Korea¹, making it one of the ‘youngest large nations’ in the world. The share of the working-age (15-64 years) population in India which was estimated at 64 per cent in 2021 (UNFPA, 2022), is projected to peak around 65.1 per cent in 2031, before stabilising by 2036 (Chart III.1a). The high share of working age population provides a window of opportunity towards faster economic growth by reaping the benefits of a demographic dividend². The demographic dividend can, in turn, enhance aggregate labour supply, productivity,

consumption, and savings, fostering economic growth if supported by enabling policies (Bloom *et al.*, 2003).

3.4 The demographic transition in India is being shaped by two major factors - falling fertility rate and increasing life expectancy. India’s total fertility rate (TFR) has fallen from 5.9 children per woman in 1950 to 2.0 children per woman in 2021. Further, the country witnessed a significant rise in average life expectancy at birth from just 37 years in the post-independence period to 70 years in 2020 which is projected to reach 81 years by the end of this century (UN, 2019). Consistent with this shift, dependency ratios are also undergoing changes. With lower fertility and higher life expectancy, the youth dependency ratio³ is expected to fall steadily during 2011 to 2036, while the old-age dependency ratio⁴ (OADR) would almost



¹ World Population Prospects, UN 2024.

² The term demographic dividend here refers to the economic growth potential during a period when the working-age population surpasses the dependent population.

³ Youth Dependency Ratio refers to the number of individuals in the 0-14 age group (youth dependents) expressed as a proportion of the working-age population (15-59 years).

⁴ Old-Age Dependency Ratio measures the ratio of population aged 60 years and above relative to the working-age population.

double during the same period. As a result, the total dependency ratio, though declining initially, is expected to bottom out by 2031, reflecting the offsetting effects of fewer children and more elderly dependents (Chart III.1b).

3.5 The narrowing gap between youth and old-age dependency ratios captures two critical demographic realities. First, India possesses a short-lived window over the next decade to capitalise on its demographic dividend, as the working-age cohort attains its apex, and the total dependency ratio remains favourable. From 2036 onwards, the share of working age population is expected to decline, whereas the total age dependency ratio is expected to rise, gradually closing the window of opportunity. Second, the nation must concurrently take on board the accelerated onset of population ageing and prepare itself to grapple with the diverse fiscal policy challenges which most of the advanced economies of the world are facing today.

3. Demographic Profile of Indian States

3.6 The time and pace of demographic transition vary significantly across the Indian States due to differences in the total fertility rate as well as the life expectancy at birth. The total fertility rate at all India level declined from 2.4 during 2011-13 to 2.0 during 2021-23. While the total fertility rates of all the States have declined during this period, the dip has been particularly sharp for Delhi, Gujarat, Jharkhand, and Jammu & Kashmir (Table III.1). Currently, the total fertility rates of only seven States – Bihar, Uttar Pradesh, Madhya Pradesh, Rajasthan, Chhattisgarh, Jharkhand, and Assam are at or above the replacement rate of 2.1⁵.

Table III.1: Total Fertility Rate and Life Expectancy of States/UTs

Sl. No.	States	TFR (2011-13)	TFR (2021-23)	Change in TFR (%)	Life Expectancy at Birth in Years (2016-20)
1	2	3	4	5	6
1	Bihar	3.3	2.9	-12.1	69.5
2	Uttar Pradesh	3.2	2.6	-18.8	66.0
3	Madhya Pradesh	3.0	2.5	-16.7	67.4
4	Rajasthan	2.9	2.4	-17.2	69.4
5	Chhattisgarh	2.7	2.3	-14.8	65.1
6	Jharkhand	2.8	2.2	-21.4	69.6
7	Assam	2.4	2.1	-12.5	67.9
8	Haryana	2.2	2.0	-9.1	69.9
9	Gujarat	2.5	1.9	-24.0	70.5
10	Odisha	2.1	1.7	-19.0	70.3
11	Karnataka	1.9	1.6	-15.8	69.8
12	Andhra Pradesh	1.8	1.5	-16.7	70.6
13	Himachal Pradesh	1.7	1.5	-11.8	73.5
14	Jammu & Kashmir	1.9	1.5	-21.1	74.3
15	Kerala	1.8	1.5	-16.7	75.0
16	Maharashtra	1.8	1.5	-16.7	72.9
17	Punjab	1.7	1.5	-11.8	72.5
18	Tamil Nadu	1.7	1.4	-17.6	73.2
19	West Bengal	1.7	1.4	-17.6	72.3
20	Delhi	1.8	1.3	-27.8	75.8
	All India	2.4	2.0	-16.7	70.0

Note: For TFR and life expectancy, Andhra Pradesh, Jammu & Kashmir, and Uttar Pradesh include Telangana, Ladakh and Uttarakhand, respectively.

Source: Sample Registration System Statistical Report 2023.

3.7 Total fertility rate of all other States has fallen below the replacement rate. Similarly, there are interstate differences in life expectancy. The average life expectancy at all India level is 70 years. However, life expectancy at the State level ranges from around 65 years in Chhattisgarh to around 76 years in Delhi. Generally, States, which

⁵ As per United Nations World Fertility Report (2024), a fertility level of around 2.1 births per woman yields a growth rate of zero in the long run for a population with low mortality and no migration. At this level, known as the “replacement level”, each generation is followed or “replaced” by another generation of roughly the same size.

have a lower fertility rate, also have higher life expectancy, resulting in higher share of elderly population than the national average (MoHFW, 2020).

3.8 To assess the demographic profile of Indian States, a modified version of the standard International Labour Organisation (2023) classification has been adopted⁶. In this approach, a State is classified as ageing if the share of population aged 60 years and above is 15 per cent or more, intermediate if it is 10 per cent to below 15 per cent, and youthful if it is below 10 per cent. Data from the Report of the Technical Group on Population Projections, 2020, published by the Ministry of Health and Family Welfare, Government of India, has been used to classify the States under these three categories⁷. In 2016, all the Indian States remained in the youthful or intermediate category (Table III.2). By 2026, Kerala and Tamil Nadu are expected to enter the ageing category, with more than 15 per cent of their population above 60 years of age. Most of the remaining States will be in the intermediate category and a few States under the youthful category during this period. By 2036, however, more than half of the States will be ageing and the rest will fall under the intermediate category with no States remaining in the youthful category.

3.9 India's gradual shift from a predominantly youth-heavy population towards a more mature age structure is depicted in Chart III.2. In the early and mid-transition stages, falling fertility reduces younger cohorts and increases the share of the working-age population, generating

Table III.2: State-wise Share of Population Above 60 Years of Age
(Per cent of Total Population)

State\Year	2011	2016	2021	2026	2031	2036
1	2	3	4	5	6	7
Kerala	12.7	14.5	16.5	18.7	20.9	22.8
Tamil Nadu	10.6	12.0	13.6	15.8	18.2	20.8
Himachal Pradesh	10.4	11.6	13.1	14.9	17.1	19.6
Punjab	10.5	11.4	12.6	14.3	16.2	18.3
Andhra Pradesh	10.1	11.2	12.4	14.1	16.4	18.9
West Bengal	8.6	9.7	11.3	13.3	15.7	18.3
Maharashtra	10.0	10.7	11.7	13.1	15.0	17.1
Odisha	9.3	10.3	11.5	13.0	15.0	17.0
Karnataka	9.6	10.3	11.5	13.0	15.0	17.2
Telangana	9.2	10.1	11.0	12.5	14.5	17.1
Uttarakhand	8.9	9.7	10.6	11.8	13.2	14.9
Gujarat	8.0	9.0	10.2	11.8	13.6	15.4
Jammu & Kashmir	7.0	8.1	9.5	11.2	13.2	15.5
Haryana	8.6	9.1	9.8	10.9	12.3	14.0
Delhi	6.9	8.0	9.3	10.8	12.5	14.2
Chhattisgarh	7.6	8.0	8.8	10.1	11.7	13.4
Rajasthan	7.1	7.8	8.6	9.8	11.2	12.8
Assam	6.4	7.1	8.2	9.8	11.6	13.7
Madhya Pradesh	7.5	7.8	8.5	9.6	11.1	12.8
Jharkhand	6.5	7.6	8.4	9.5	10.8	12.3
Uttar Pradesh	7.4	7.7	8.1	9.0	10.3	11.8
Bihar	6.3	7.1	7.7	8.5	9.5	10.9
India	8.4	9.2	10.1	11.4	13.1	14.9

Colour Code	Classification
	Ageing States
	Intermediate States
	Youthful States

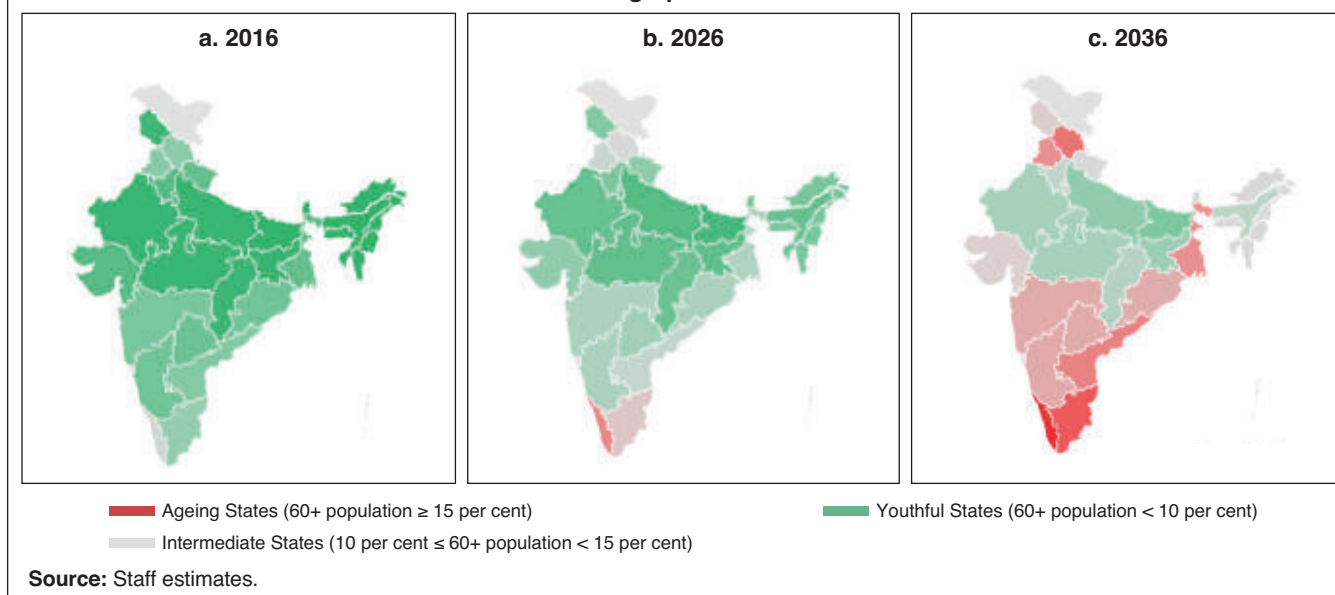
Source: Staff estimates.

a demographic dividend that can accelerate growth (Bloom, Canning and Sevilla, 2003; Lee and Mason, 2006). The dividend can boost per capita income and is often reinforced by higher

⁶ The International Labour Organisation (ILO) defines a country as "aged" when the population aged 65 years and above constitutes 14 percent or more of the total, "ageing" when this share lies between 7 and 14 per cent, and "not aged" when it is below 7 percent. In this study, we have chosen 60 years instead of 65 years for demographic classification of States, as in India the retirement age is generally 60 years, and people are categorised as senior citizens for various government entitlements when they cross 60 years of age.

⁷ Goa and Union Territories (except Delhi and Jammu & Kashmir) are excluded from the analysis as detailed data on their demographic profile is not available in the Technical Group Report.

Chart III.2: Demographic Shifts - State-wise



investment in health and education, rising female labour force participation, and greater savings. With supportive policies in education, healthcare, gender equality, job creation, and governance, these benefits can be maximised. However, as the transition advances, population ageing becomes the dominant outcome, placing unprecedented demands on public resources while shrinking the working-age tax base that sustains them.

3.10 A country's demographic dividend peaks when its working-age population is at its highest. Several studies highlight that a country's demographic dividend peaks when the share of working age population is approximately two-thirds of the total population (UN, 2023). The share of working age population in India is projected to rise from 64.8 per cent in 2026 to 65.1 per cent in 2031 and then decline to 64.9 per cent by 2036 (Table III.3). India may, however, continue to enjoy demographic dividend for a longer period than other countries due to significant regional heterogeneity in the process of demographic transition (Jain and Goli, 2021).

Table III.3: State-wise Share of Working Age Population 2026-2036

(Per cent)

State\Year	2026	2031	2036
1	2	3	4
Bihar	60.5	61.2	61.4
Kerala	62.0	60.8	59.5
Madhya Pradesh	62.7	63.8	64.5
Uttar Pradesh	62.8	64.8	66.1
Rajasthan	63.2	64.5	65.2
Chhattisgarh	63.9	64.6	64.9
Jharkhand	64.0	64.4	64.7
Gujarat	64.8	64.8	64.6
Odisha	65.2	64.8	64.1
Tamil Nadu	65.9	65.0	63.6
Haryana	65.9	66.5	66.6
Assam	66.1	65.7	65.2
Himachal Pradesh	66.6	65.9	64.7
Karnataka	66.6	66.5	65.6
Uttarakhand	66.6	66.5	66.4
Andhra Pradesh	66.9	66.4	65.4
Punjab	67.0	66.6	65.8
Maharashtra	67.3	66.9	66.2
West Bengal	67.7	66.7	65.5
Telangana	67.8	67.4	66.7
Delhi	68.9	68.3	67.3
Jammu and Kashmir	70.1	68.8	66.8
India	64.8	65.1	64.9

Source: Staff estimates.

3.11 Depending on the age structure, the effective demographic windows of opportunity – when the maximum demographic dividend can be reaped – will vary across the States. For instance, by 2026, States like Kerala and Tamil Nadu will already be ageing, with falling share of working age population, resulting in narrowing of the window of opportunity. In contrast, there are several States with younger population like Bihar, Madhya Pradesh, Uttar Pradesh, Chhattisgarh, Jharkhand and Haryana, where the share of working age population will continue to rise beyond 2031, widening the window of opportunity for a longer period. These States will also serve as the principal source of labour supply to the national economy. In these youthful States, however, reaping demographic dividend will not be automatic but conditional on supportive socio-economic policy environment in terms of investment in human capital and decent employment opportunities. For the intermediate States, the window of opportunity will be narrower than the youthful States, with almost half of the intermediate States of 2026 entering the ageing category by 2031 and the remaining ones by 2036. The share of working age population in some of these States will start moderating from 2026 and for others from 2031. However, the “demographic turning point” - the year when the share of the working-age population in their total population begins to decline - will differ across States even within this group.

3.12 By 2036, more than half of the States are projected to transition into the ageing category, with Kerala at the forefront, with more than 22 per cent of its population as elderly, an indication of advanced ageing. In these regions, the demographic dividend is likely to close earlier than the national average, primarily on account of rapid and sustained decline in fertility levels (UNFPA,

2019). For these States, policy imperatives would gradually shift from employment generation towards old-age support systems.

4. Fiscal Implications of Demographic Changes

3.13 Public finances are highly sensitive to demographic changes. Changes in the population age structure can have a significant effect on fiscal sustainability since they can affect both government revenues and expenditures.

4.1 Impact on Revenue

3.14 Population age structure has profound implications for government revenue. In the youthful States, a larger workforce, if employed effectively, can create a larger tax base, boosting both direct and indirect tax receipts. Increased urbanisation can further boost tax receipt in these States by shifting away from hard-to-tax sectors like agriculture. In contrast, in the ageing States, a gradually shrinking labour force will lower the long-term growth rate and thus partly erode the tax base, particularly, for personal income taxes (Crowe *et al.*, 2022; Kim *et al.*, 2014). Different revenue indicators constructed as simple averages of States belonging to each demographic cohort *viz.* youthful, intermediate, and ageing, provide insightful outcomes (Tables III.4 and III.5).

3.15 The youthful States consistently display stronger revenue mobilisation, reflected in higher levels of revenue receipts, tax revenues and central transfers (Table III.5). Intermediate States maintain a relatively stable revenue performance, with moderate outcomes across revenue receipts, tax revenues, and central transfers, suggesting steady but less dynamic fiscal capacity. Ageing States exhibit weaker performance, with lower revenue receipts compared to the other two groups on account of lower tax collections as well as lower transfers from the Centre reflecting

Table III.4: Revenue Indicators for States

Major Heads	Components
1	2
1. Revenue Receipts	Total revenue collected by State, including tax and non-tax revenue
2. Tax Revenue	Total tax revenue of State, which includes States own taxes and share of central taxes
3. Own Tax Revenue	Taxes levied and collected directly by the State, excluding central transfers
4. Central Transfers	Transfers received from the central government, including devolution of central taxes and grants

structural challenges linked to higher demographic pressures and slower growth (Table III.5).

4.2 Impact on Expenditure

3.16 Demographic transitions alter established patterns of public outlays and compel governments to recalibrate priorities (Baldacci, 1997). Public expenditure, inherently dynamic, is shaped by demographic, economic, and political undercurrents that define a society's trajectory. With Indian States traversing distinct stages of demographic transition, any straitjacket expenditure rule will be rendered untenable. Expenditure priorities must adapt to the demographic contours of each State and the pace at which they unfold. Youthful States are expected to emphasise education and skilling to harness their demographic dividend (Jain *et al.*, 2025). In contrast, ageing States will require greater public spending on healthcare, pensions, and social security (Bloom, Canning & Fink, 2010). Most studies have found that population ageing leads to an increase in health expenditure of the government (Kim *et al.*, 2014; Matteo, 2005).

3.17 An analysis of the social sector expenditure of States across four benchmark years - 2010-11, 2015-16, 2020-21, and 2024-25 yields interesting results. Here, social sector expenditure includes

Table III.5: Revenue Indicators of States by Demography

(Per cent of GSDP)

Category	2010-11	2015-16	2020-21	2024-25
1	2	3	4	5
Revenue Receipts				
Youthful	16.8	17.8	18.5	19.5
Intermediate	13.7	13.8	13.1	15.9
Ageing	–	–	12.6	10.2
Tax Revenue				
Youthful	10.7	12.2	10.8	14.3
Intermediate	9.5	9.6	8.1	10.0
Ageing	–	–	7.7	8.1
Own Tax Revenue				
Youthful	6.3	6.2	5.8	6.9
Intermediate	7.5	6.7	5.7	7.0
Ageing	–	–	6.2	6.4
Central Transfers				
Youthful	4.5	6.0	4.9	7.4
Intermediate	2.0	2.9	2.4	3.1
Ageing	–	–	1.5	1.7

Source: Staff estimates.

spending under five broad heads - education, health, urban development, social security and welfare, and pension (Table III.6). All aggregates are standardised across States and presented both as ratios to GDP as well as shares in total social sector expenditure.

Table III.6: Key Social Sector Expenditure Components

Major Heads	Sub-Components
1	2
1. Education	Education, sports, art, and culture
2. Health, nutrition, and family welfare	Medical and public health
	Family welfare
	Nutrition
3. Urban development	Water supply and sanitation
	Housing
	Urban development
4. Social security and labour welfare	Labour and labour welfare
	Social security and welfare
5. Pension	Pension expenditure

3.18 At the aggregate level for all States, spending patterns have undergone a structural pivot towards infrastructure and social protection. State governments' spending on social security and labour welfare has expanded visibly from 0.6 per cent of GDP in 2010-11 to 1.1 per cent of GDP in 2024-25 (Chart III.3a). Urban development expenditure has also moved upwards, climbing from 0.7 per cent to 1.2 per cent over the same period. Health outlay as per cent of GDP has risen since the pandemic, while education has remained largely flat throughout. Pension, too, has remained broadly stable, barring the pandemic related spike that has since unwound.

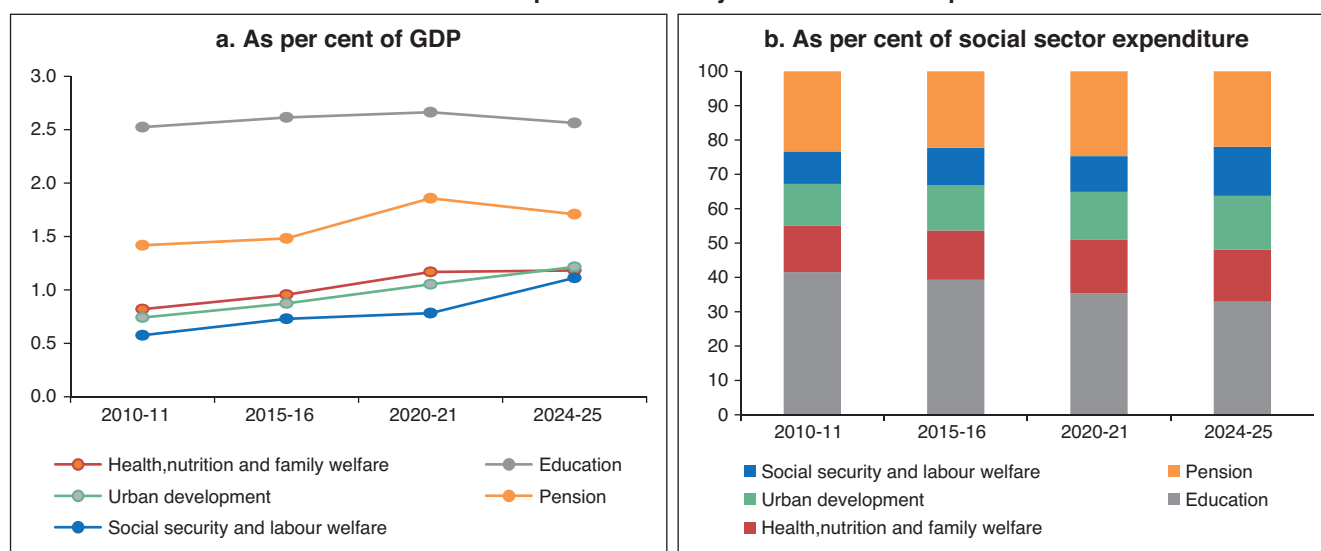
3.19 As a share of total social sector spending, expenditure on social security has risen from 9.5 per cent in 2010-11 to 14.3 per cent in 2024-25, largely driven by the expansion of direct benefit transfers that cut across demographic groups (Chart III.3b). The share of urban development has inched up from 12.2 per cent to 15.6 per cent, reflecting the need to cater to the expanding city population. In contrast, the share of education,

has steadily receded, from 41.5 per cent in 2010-11 to 32.9 per cent in 2024-25. The sharp decline in the share of education, despite a growing need to invest in human capital, suggests emerging trade-offs in expenditure prioritisation. This trend underscores the need for safeguarding long term growth enablers such as education and health from being crowded out by immediate consumption-based commitments.

Youthful States

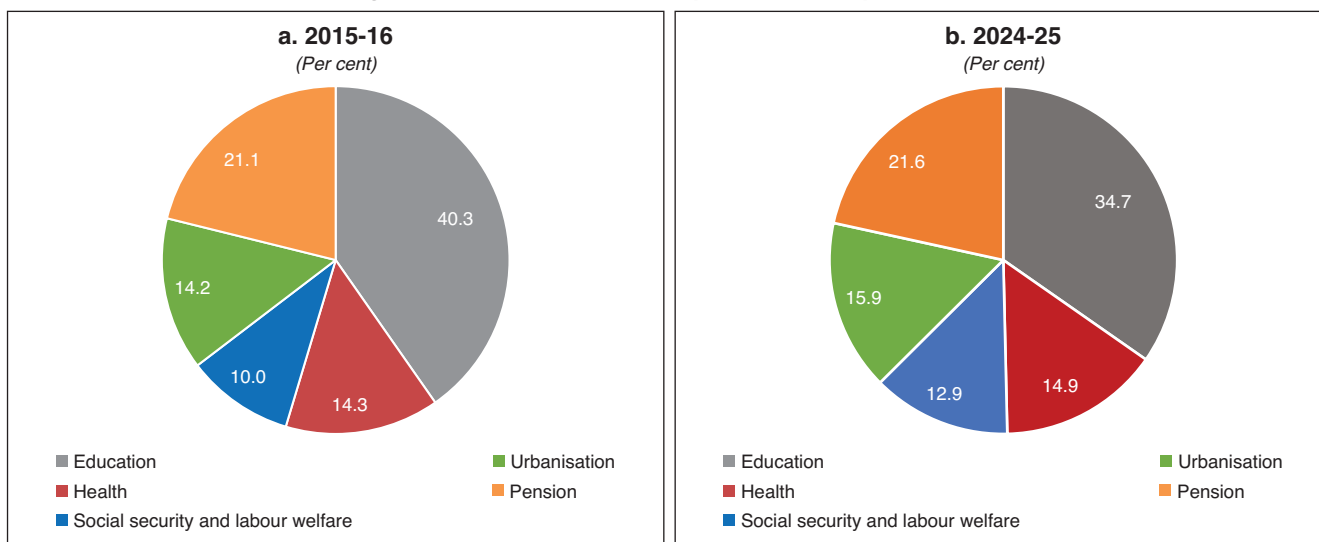
3.20 Demographic groupwise analysis reveals that in the youthful States, education dominates the social sector expenditure followed by expenditure on pension, urbanisation, health and social security. In 2024-25, the youthful States on average devoted a higher share of social sector expenditure (35 per cent) to education compared to the other two groups, underscoring their commitment towards skilling, and building capacities (Charts III.4; III.6; and III.7). Bihar recorded the highest education share (41.8 per cent) among all States, followed by Maharashtra, Rajasthan, and Chhattisgarh in close succession.

Chart III.3 States' Expenditure on Key Social Sector Components



Source: Staff estimates.

Chart III.4 Average Share of Social Sector Expenditure Components (Youthful States)



Source: Staff estimates.

However, even within the youthful cohort, the share of education in total social sector spending has moderated from the 2015-16 levels, signalling a gradual shift in fiscal priorities as social and infrastructural needs have expanded. Accordingly, there has been an increase in the share of urbanisation, and social security between 2015-16 and 2024-25, whereas the share of pension and health remained broadly stable (Chart III.4). Among States, Chhattisgarh, Uttar Pradesh, Gujarat, and Telangana recorded the highest allocation towards urban development, as expanding population heightens demand for housing, transport, and civic infrastructure. Health spending as per cent of total social sector spending remained flat between 2015-16 and 2024-25, reflecting States' continued focus towards maternal and childcare, which is critical to help realise the demographic dividend in youthful States.

3.21 The youthful States have scaled up their capital spending and improved the quality of

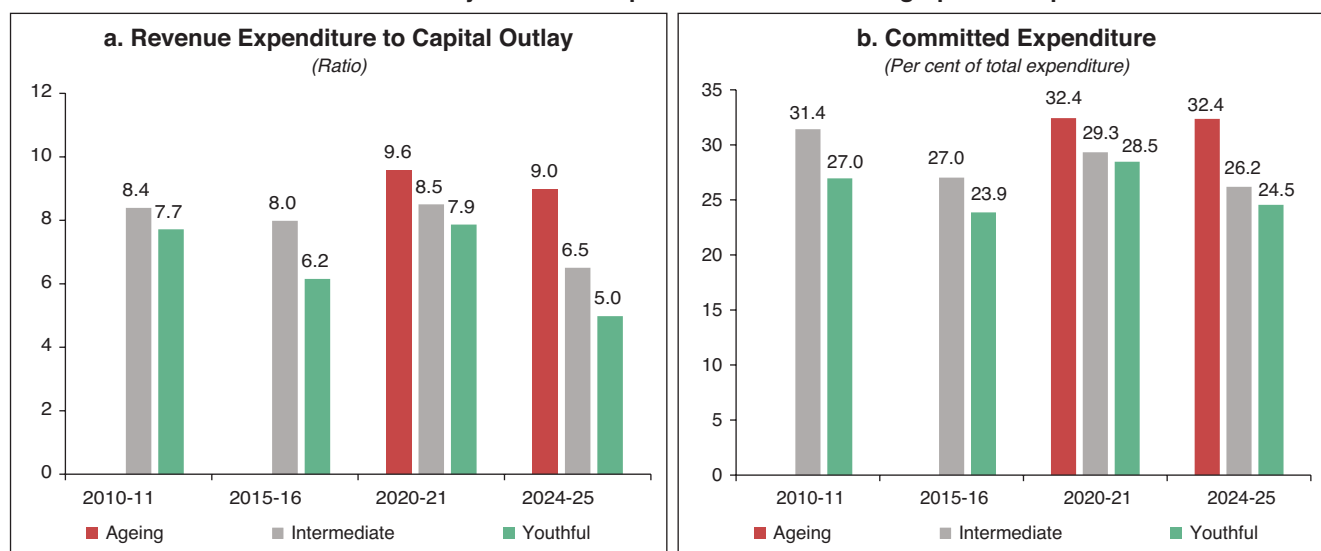
expenditure. The revenue expenditure to capital outlay (RECO) ratio has declined from 6.2 in 2015-16 to 5.0 in 2024-25, reflecting their focus on infrastructure and capacity building (Chart III.5a). Their lower committed expenditure⁸ compared to the other two groups has generated greater fiscal headroom to prioritise demographically sensitive areas such as education, skilling, health, and infrastructure (Chart III.5b). As these States broaden social support programme, calibrated spending and careful targeting will be essential to ensure that expanding social commitments do not crowd out critical developmental spending.

Intermediate States

3.22 Broadly similar expenditure pattern was noted for the intermediate States in 2024-25 with education having the dominant share in social sector expenditure followed by pension, urbanisation, health, and social security. Intertemporally, there is a sharp decline in the

⁸ Committed expenditure consists of interest payments, administrative services, and pensions.

Chart III.5: Quality of States' Expenditure Across Demographic Group

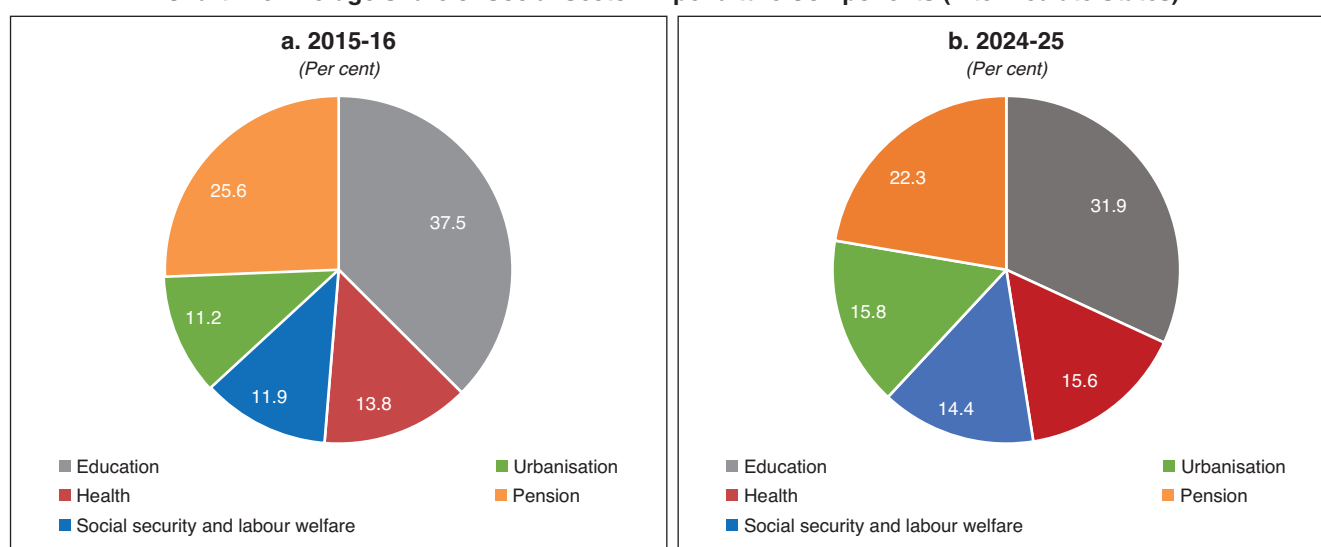


Source: Staff estimates.

expenditure shares of education and pension between 2015-16 and 2024-25, whereas the shares of urbanisation, social security and health have increased considerably (Chart III.6). For urban development, the youthful and intermediate cohorts allocate a higher share (around 16 per cent), compared to the ageing States (7 per cent), consistent with their relatively younger age profile.

3.23 Intermediate States have maintained a balanced expenditure profile, with gradual improvement in quality of spending over time (Chart III.5). The RECO ratio has edged down from 8.0 in 2015-16 to 6.5 in 2024-25, reflecting gains in fiscal space to support developmental priorities. Their committed expenditure has also softened from the pandemic peak and dipped

Chart III.6 Average Share of Social Sector Expenditure Components (Intermediate States)



Source: Staff estimates.

slightly below the 2015-16 levels, indicating measured containment of routine obligations.

Ageing States

3.24 In the ageing States, education and pension accounted for almost equal share of social sector expenditure, followed by social security in 2024-25. The expenditure share of health was marginally lower than the youthful and intermediate States, whereas the share of urbanisation was less than half of those States (Chart III.7). The considerably lower share of urbanisation in the ageing States compared to the other two age groups reflects their earlier urban transitions and already mature city systems. Similarly, their lower share of education compared to youthful and intermediate States reflects the impact of population ageing.

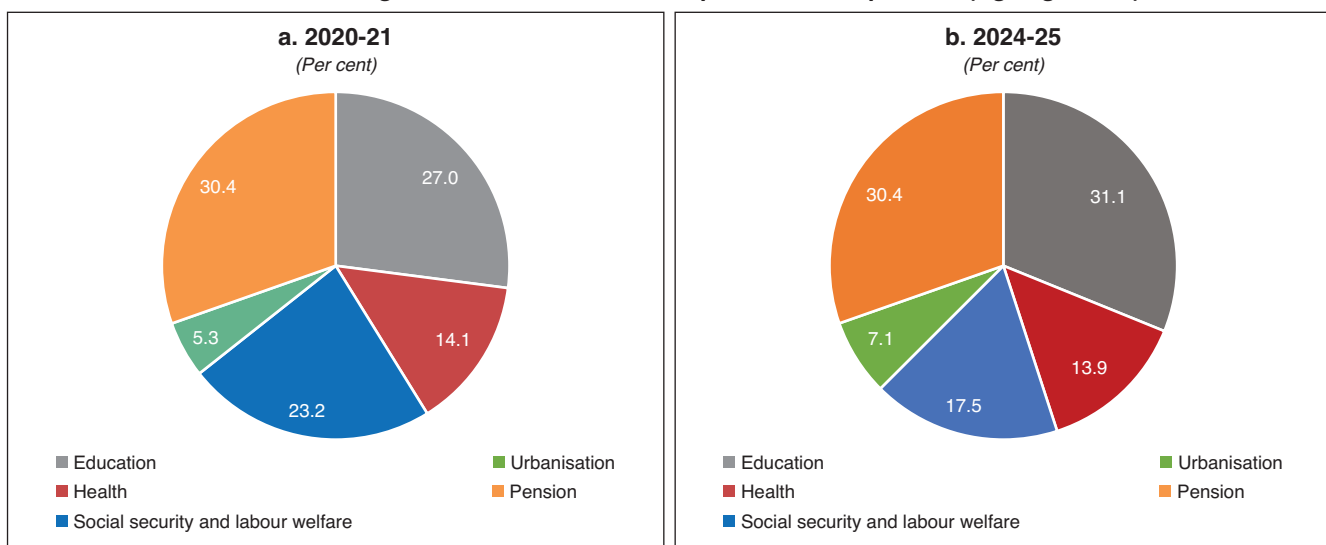
3.25 The ageing States on average allocate close to 30 per cent of their total social sector spending to pensions - the highest among the three cohorts (Chart III.7). Pension burdens have increased in tandem with the rising share of elderly population in these States. Intermediate States and youthful States spend less for now, but as ageing pressures

become ubiquitous, rising life expectancy and expanding coverage mean pension liabilities could escalate rapidly in the years ahead.

3.26 Underscoring the growing fiscal pressure of welfare commitment amid demographic change, the share of social security and welfare - which encompasses expenditure on women, children, the elderly and persons with disabilities - has moved upward for all the cohorts, with ageing States devoting the highest share (around 18 per cent) [Chart III.7]. This spending is largely driven by the expansion of direct benefit transfers, including the surge in cash transfers. Such expenditures have become a structural component of State budgets, driven by broad based policy imperatives rather than demographic pressure alone. If not managed carefully, the rising emphasis on such transfers risks constraining the ability of States to allocate adequate resources towards demographically sensitive areas such as health and education.

3.27 Among the three groups, ageing States exhibit the highest RECO ratio of 9.0 in 2024-25, nearly double that of the youthful States, signalling

Chart III.7 Average Share of Social Sector Expenditure Components (Ageing States)



Source: Staff estimates.

limited fiscal flexibility to scale up investment in critical areas such as geriatric support, public health, and long-term care systems (Chart III.5a). Committed expenditure also remains elevated at 32.4 per cent of total expenditure, reinforcing the constraints (Chart III.5b). For these States, greater efficiency in spending, targeted social support, and efforts to strengthen revenue mobilisation will be key to generate fiscal space for essential demographic-responsive spending.

4.3 Impact on Fiscal Sustainability

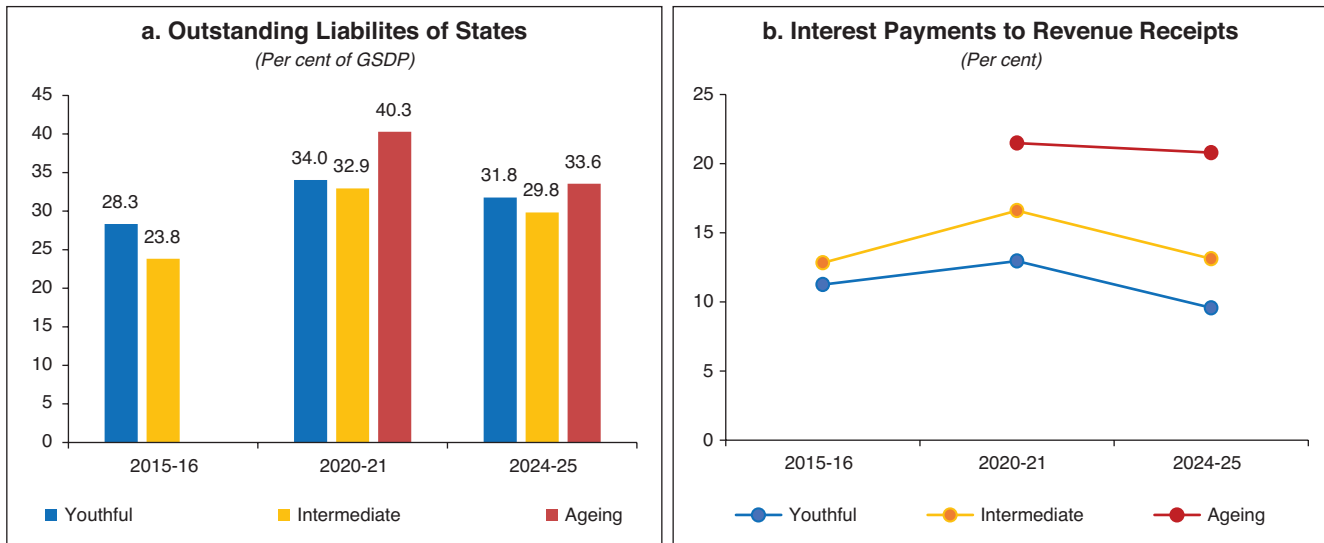
3.28 While population ageing has a negative impact on revenue mobilisation due to lower labour force participation and slower growth, States with higher percentages of elderly population require substantial resource allocation towards elderly care, including healthcare, social security, and infrastructure. This poses significant challenges for fiscal sustainability, limiting fiscal policy space and effectiveness (Bloom *et al.*, 2010). The Organisation for Economic Co-operation and Development (OECD) countries have already experienced rising old-age dependency leading to higher fiscal deficits and debt accumulation. Similar patterns are emerging in advanced Asian economies like Japan and South Korea, where population ageing has intensified fiscal pressures. To safeguard against the adverse economic and fiscal consequences of population ageing, there is a need for fiscal buffers, improved quality of public finances and structural reforms (ECB, 2022).

3.29 The IMF's Debt Sustainability Framework highlights that debt burden indicators, primary balance, and debt service costs are central to assessing medium to long-term vulnerabilities in public finances (IMF, 2013; 2021). Debt-GDP ratio (reflecting the overall debt burden), and interest payments to revenue receipts ratio (capturing the

stress of debt servicing on fiscal resources) are the most widely used indicators of debt sustainability of a government. In India, different groups of States face distinct revenue and expenditure pressures, which shape their debt dynamics differently. Linking debt indicators to demographic patterns provides a more nuanced framework for evaluating fiscal sustainability and for designing differentiated fiscal strategies across States. The debt indicators presented here are constructed as simple averages of States belonging to each demographic cohort *viz.* youthful, intermediate, and ageing.

3.30 The Debt-GSDP trends show a clear demographic pattern, with youthful States displaying relatively higher debt burden compared to the intermediate States in 2015-16 (Chart III.8a). In the Covid year of 2020-21, the debt ratios spiked across all demographic categories. The ageing States faced the maximum stress during this period, with debt levels significantly higher than those of youthful and intermediate States. By 2024-25, there has been some moderation in debt levels across all demographic groups as their economies recover, though the ageing States continue to bear the highest debt burden as they remained structurally vulnerable due to weaker revenues and elevated committed expenditure. The intermediate States registered relatively lower debt burden across the years compared to the other two groups. The lower debt-to-GSDP ratio of intermediate States, such as Odisha, Maharashtra, and Karnataka, compared to youthful States like Uttar Pradesh and Bihar, reflects multiple factors like stronger growth dynamics, robust industrial base, higher fiscal capacity, greater fiscal discipline and sustainable debt management practices (RBI, 2023; Mohan, 2023).

Chart III.8: Indicators of States' Debt Burden



Source: State Finances: A Study of Budgets, RBI, various issues.

3.31 The interest payment to revenue receipts ratio (debt service ratio) highlights persistent fiscal stress, particularly among the ageing States. During the entire period between 2015-16 and 2024-25, the debt-service burden of the youthful States remained lower than that of the intermediate States with the gap getting wider over time (Chart III.8b). While there has been some moderation in debt service ratio of both youthful and intermediate States in 2024-25 from the Covid high of 2020-21, the ageing States continue to carry a heavier burden. These dynamics underline the fiscal vulnerability of ageing States, where rising interest commitments constrain spending flexibility. High debt service often crowds out productive public spending, such as investment in human and physical capital (Bacchiocchi *et al.*, 2011).

5. Policy Options

3.32 The findings of the previous sections are consistent with the broader literature highlighting the role of demographic transitions in shaping

fiscal performance. This calls for forward-looking policies incorporating population dynamics and the related fiscal challenges.

5.1 Policy Suggestions for Youthful States

3.33 The youthful States with relatively lower share of elderly population, and lower old-age dependency ratios, are in a position to reap the benefits of their large working-age populations. However, reaping demographic dividend in these States is not automatic but conditional on supportive socio-economic policy environment in terms of investment in human capital and employment opportunities. The review of expenditure profile during the last decade reveals that the share of public spending on education by the youthful States has declined over time, even as demographic pressures intensify. Thus, for them the policy priority should be to strengthen revenue mobilisation through broadening the tax base and simultaneously investing heavily in human capital and infrastructure to accelerate growth.

3.34 Second, these States should also proactively expand employment opportunities, particularly for youth, to convert their demographic dividend into sustained fiscal capacity. A boost to labour intensive sectors such as trade, transport, tourism, e-commerce, and other utility services can create jobs for unskilled and semi-skilled workforce. Alongside, it is also critical to ensure that the working age population in general, is suitably educated and skilled for jobs of the future in the era of artificial intelligence and automation. For the skilled workforce, promoting entrepreneurship, business-friendly policies, and labour market reforms are crucial for job creation. The Indian States have adopted various education and skill development policies suitable to their demographic structure (Annex III.1). India's success in exporting Information Technology and Business Process Outsourcing services is a good example of how it has leveraged its demographic advantage.

3.35 Third, as States traverse through different stages of demographic transition, there has been a pronounced expansion in social sector outlays through cash transfer to women, farmers, and youth, pensions, and other welfare schemes. Once introduced, these schemes often acquire a quasi-committed character, making them difficult to scale back or discontinue. Although such interventions have deepened social safety nets, their growing scale calls for periodic review and sharper targeting. In youthful States, where the dividends from investing in early life nutrition, learning and skills are especially high, rising transfer commitments must not overshadow the imperative of building human capital.

5.2 Policy Suggestions for Intermediate States

3.36 Intermediate States are entering a phase where ageing pressures are becoming visible, with

moderate increases in old-age dependency ratios. Meanwhile, the window for reaping demographic dividends in these States is gradually closing. Their fiscal stance should balance growth-enhancing investments with the need to gradually expand social security and healthcare systems.

3.37 Policies to encourage higher labour force participation - especially among women and older workers - will be critical to sustain economic dynamism. Equally important are productivity-oriented reforms, such as technology adoption, innovation, and industrial diversification, which can help offset the slowdown in labor supply and ease long-term fiscal pressures.

3.38 Looking ahead, strengthening revenue capacity, and improving the quality and efficiency of government expenditure will be essential for creating durable fiscal space as demographic needs evolve. At the same time, early steps in building healthcare and pension buffers will help them avoid sharp fiscal adjustments once ageing pressures begin to mount in the coming decades. The pension reform carried out by Indian States by shifting from the defined benefit Old Pension Scheme (OPS) to the defined contribution National Pension System (NPS) is a major step forward to reduce the fiscal burden of population ageing.

5.3 Policy Suggestions for Ageing States

3.39 Ageing States are facing high old-age dependency ratios and rising social sector expenditure obligations. Rising old-age dependency ratios also suggest that the demographic transition currently confronting the ageing States, such as Kerala and Tamil Nadu, will gradually extend to today's intermediate and youthful States (Table III.7). Addressing the mounting fiscal pressures stemming from population ageing and safeguarding public

Table III.7: State-wise Old-Age Dependency Ratio

State/Year	2011	2016	2021	2026	2031	2036
1	2	3	4	5	6	7
India	13.8	14.6	15.7	17.6	20.1	23.0
Jammu & Kashmir	11.9	12.9	14.1	16.0	19.2	23.2
Himachal Pradesh	16.3	17.7	19.7	22.4	26.0	30.3
Punjab	16.5	17.4	18.8	21.3	24.3	27.8
Uttarakhand	14.8	15.3	16.2	17.6	19.8	22.4
Haryana	13.9	14.3	15.0	16.5	18.5	21.0
Delhi	10.5	11.8	13.4	15.6	18.2	21.1
Rajasthan	12.3	12.9	13.9	15.5	17.4	19.7
Uttar Pradesh	13.1	12.9	13.2	14.3	15.8	17.9
Bihar	11.8	12.7	13.1	14.0	15.6	17.8
Assam	10.5	11.3	12.7	14.8	17.7	20.9
West Bengal	13.4	14.6	16.6	19.7	23.5	27.9
Jharkhand	11.4	12.6	13.5	14.9	16.8	19.0
Odisha	15.0	16.1	17.7	20.0	23.1	26.6
Chhattisgarh	12.6	12.9	13.8	15.7	18.1	20.6
Madhya Pradesh	12.7	12.9	13.6	15.3	17.4	19.8
Gujarat	12.6	13.9	15.7	18.2	20.9	23.9
Maharashtra	15.7	16.4	17.5	19.5	22.4	25.8
Andhra Pradesh	15.7	16.9	18.5	21.1	24.7	28.9
Karnataka	14.9	15.7	17.2	19.6	22.6	26.2
Kerala	19.8	22.7	26.1	30.1	34.3	38.3
Tamil Nadu	16.0	18.0	20.5	23.9	28.0	32.7
Telangana	14.5	15.2	16.3	18.4	21.5	25.7

Note: Green corresponds to lower dependency, yellow to moderate dependency, and red to higher dependency.

Source: Staff estimates.

finance sustainability requires a comprehensive policy strategy.

3.40 Older people aged 60 or above usually have different needs and behaviour than younger individuals. Older individuals tend to work and save less, implying they offer less labour and capital to economies. They also require more health care and social security support compared to working

age population. Thus, the ageing States should prioritise healthcare financing reforms, preventive health systems, and public–private partnerships, while rationalising subsidies and non-merit spending to create fiscal space. Tamil Nadu has implemented measures like doorstep delivery of medical services for elderly households; centres for day care and health services for senior citizens, and State pension schemes for the elderly and the vulnerable (Annex III.1). Ensuring universal access to quality health services together with increasing life expectancy can result in second and third waves of demographic dividend⁹ like in the case of East Asian economies (Box III.1).

3.41 Second, due to rising old-age dependency, the ageing States would witness a gradual decline in labour supply resulting in lower productivity and economic growth. In these States, however, healthier ageing could continue to boost labour supply by extending working lives and enhancing older workers’ productivity, offering a bright spot amid the rise of the silver economy (IMF, 2025). This will require a change in workforce policy of the States such as increasing the retirement ages beyond 60 years in alignment with the improved life expectancy. Employers may also adopt phased retirement plans, flexible work arrangements, and re-skilling programmes tailored for older workers.

3.42 Third, interstate migration could be another way to boost labour supply in the ageing States. Internal migration in India has been closely linked to regional disparities, with movement predominantly directed from less-developed to more-developed States (Srivastava, 2011; Das & Saha, 2013). Out-migration is currently heavily concentrated in a few States like Uttar Pradesh,

⁹ The old age dividend refers to the potential economic and social benefits of an ageing society, particularly if elderly individuals can remain active and engaged in economic, social and familial roles.

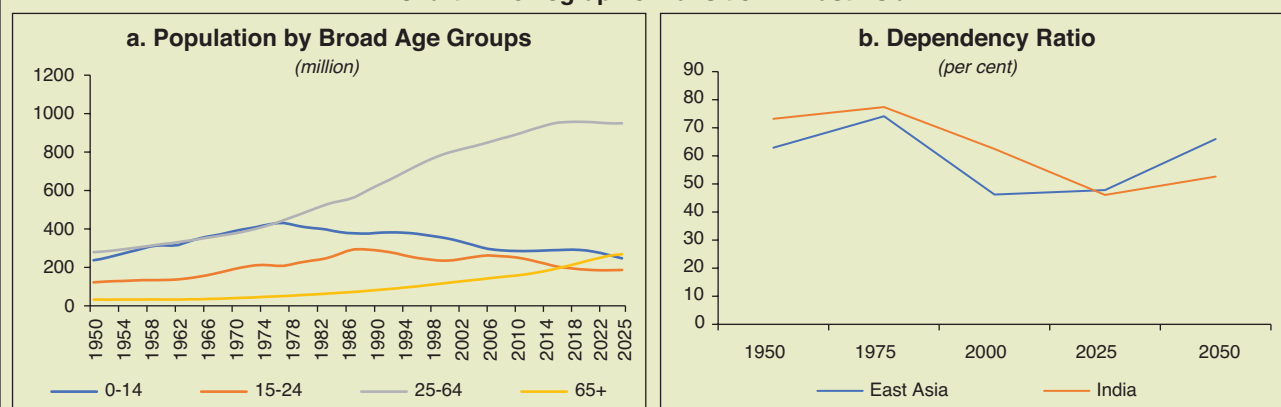
Box III.1: Leveraging Demographic Dividend: Insights from East Asia

The East Asian countries¹⁰ experienced rapid economic growth in the range of 9-10 per cent on an annual basis during the period 1960s-80s¹¹, often termed as “East Asian Miracle”. Several of these economies were affected by the ravages of World War II and the speed with which these countries transformed themselves thereafter to rise to prominence in the global trade and finance, and sustained the same through decades, was largely unprecedented. Along with high growth rate, these economies often had high savings and investment rates, partly attributable to the export oriented industrial policy (Storm and Naastepad, 2005). Demographic factors also played an important role in the transition of East Asian economies. A rapidly increasing proportion of working age population resulted in increased supply of labour, lower dependency ratio¹² during the late 1970s till mid-2000, coupled with a high potential support ratio (Charts 1a and b)¹³. Lower dependency ratio freed up resources for savings and investment in these countries, thus opening the “demographic window of opportunity”. In addition, a higher¹⁴ potential support ratio indicates lower strain on fiscal and social support systems.

While favourable demographic condition aided growth in these economies, the same was further strengthened by public policy aiming universal education and supply of healthy and skilled labour. The duration of compulsory education was kept at nine years in Japan, Hong Kong, Taiwan, and China, covering a portion of secondary education. Compulsory education Acts in Japan, and Korea made it imperative to allocate sizeable resources from national budget. Another striking feature of these countries was emphasis on vocational and technical education, facilitating low unemployment rate. Most of these countries prioritised universal access to basic health services, and health insurance expansion during the early years of their demographic dividend period. Specific examples include establishment of mandatory health savings accounts in Singapore (MediSave, introduced in 1984) and strong workplace health policies for factory workers in Taiwan.

Mirroring the global trend, most East Asian economies witnessed rapid ageing of their population since the 1990s. Japan started facing the problem early amongst them

Chart 1: Demographic Transition in East Asia



Source: Population data portal, United Nations.

(Contd.)

¹⁰ Primarily refers to Japan, South Korea, Taiwan, Hong Kong, Singapore, and China, while several studies on the East Asian miracle also included Malaysia, Indonesia, and Thailand, as the second tier newly industrialised economies (NIEs).

¹¹ The peak growth rates, however varied across the East Asian countries. While for Japan, the peak growth rates were observed during mid-1950s to early 1970s, for the four Asian Tigers (South Korea, Taiwan, Singapore, and Hong Kong) the peak growth occurred during 1960-1980s. For China, the peak was observed post-reform (1978), during 1980s-2000s, while for Singapore, highest growth was observed during early independence years (1960s-1990s).

¹² Dependency ratio is the ratio of dependents (people younger than 15 or older than 64) to the working-age population (those in age bracket 15-64).

¹³ Defined as number of persons in age group 15-64 per old person (aged 65 and above).

¹⁴ East Asian countries' potential support ratio continued to be higher when compared with developing economies, though the gap reduced from mid-1990s.

and reformed its pension system to tackle the problem of mounting fiscal burden by raising retirement age as well as introducing defined contribution scheme and long-term care insurance (introduced in 2000). In South Korea, pension reforms during 1998-2007 were in the form of cutting replacement rates, raising retirement ages and establishing long-term care insurance. Other measures adopted by East Asian countries were moving to a defined contribution system (Hong Kong, Singapore), change from wage-based to price-based indexation (Japan and South Korea) and expanding pension coverage (China). Finally, universal access to quality health services and higher life expectancy in most of these economies resulted in a second and even third wave of demographic dividend. During the second wave, mid-aged professionals save more as they prepare for a longer post-retirement life, thus boosting the national savings, whereas the third demographic dividend refers to exploring untapped resources within the healthier elderly population, which also lowers dependency burden (Ogawa *et al.*, 2021).

The experience of East Asian economies during the years of their demographic dividend and subsequent rise in ageing population provides valuable lesson for countries like India, which is in the midst of demographic transition. For India, the dependency ratio has already fallen below 67 per cent by 2000, indicating the opening of demographic window of opportunity. This low dependency ratio is expected to continue till 2041, after which it will start rising as per the

projections of United Nations Population Fund (UNFPA) [Kumar *et al.*, 2023]. One unique feature of the demographic transition in India is that its States are at various stages of transition; hence the demographic dividend will be staggered spatially. Some States like Kerala and Tamil Nadu, which started to derive the benefit of favourable age profile of their population from 2000 onwards, would lose it sooner (around 2040s). In contrast, late entrants like Jharkhand, Madhya Pradesh, Rajasthan, and Bihar would continue to derive benefit from a younger demography even beyond 2061. Hence a one size fits all approach may not yield desired outcome in the case of India. A cluster-based approach involving States with similar demography may be more suitable. Several developed nations in the past resorted to a carefully designed migration policy during the phase of rising dependency. Somewhat similarly, within India, States which are at relatively advanced stages of the transition would depend on the late entrants for migrant workers. In these States, public policy should focus around creating diverse and multi-cultural workplaces, along with thrust on elderly care infrastructure. A healthy elderly population would partially offset the dependency burden in these States. States which are at an early stage of transition, should focus on empowering and educating its young population and skill formation. In addition, reducing gender gap in access to education, and basic health services would be crucial for these States, for ensuring a quicker transition *via* falling fertility rates.

Table 1: Period of Demographic Dividend: Cross-country Comparison

Countries	Period of declining total dependency ratio*	General Government Education Expenditure (per cent of GDP)	General Government Health Expenditure (per cent of GDP)	Human Development Index (HDI)
		(Average during the period specified in Col 2)	Data pertains to 2022 (latest available for cross-country comparison)	Data pertains to 2023
1	2	3	4	5
China	1977-2010	2.19	2.94	0.80
Hong Kong	1969-2011	2.97		0.96
Indonesia	1972- ongoing	2.12	1.39	0.73
Japan	1961-1969	-	9.82	0.93
	1983-1992	5.23		
Korea, Rep.	1967-1999	3.37	5.90	0.93
Malaysia	1965- ongoing	5.28	1.97	0.82
Singapore	1962-2012	3.01	2.77	0.95
Thailand	1967-2013	3.49	3.89	0.80
India	1967- ongoing	3.86	1.29	0.69

Note: For countries in highlighted rows, total dependency ratio is still declining. *: Also referred as period of demographic dividend (Komine and Kabe, 2009). -: Not available.

Source: Staff calculations based on data obtained from World Bank, and United Nations Development Programme (UNDP)

(Contd.)

India's pattern of development has been primarily services-led and characterised by relatively greater emphasis on tertiary education as compared to vocational education in many East Asian countries. Though predominance of services has helped India to grow fast, there has not been commensurate expansion in productive employment, partly attributed to India's services-led growth (ILO, 2024). Even with a declining fertility rate, population in India would continue to increase till 2063, reflecting the momentum effect (Kumar *et al.*, 2023). In this context, the development of labour-intensive manufacturing and fostering entrepreneurship would become crucial for generating employment in commensurate with rising young population. In India, general government expenditure on health as per cent of GDP stands low when compared to East Asia (Table 1), with high proportion of out-of-pocket expenditure¹⁵ and limited development of voluntary health insurance market. In this context, the experience of successful resource pooling by some East Asian countries through mandated social insurance in the form of employee and employer contribution may provide valuable inputs for policy formulation. Given the presence of large informal sector in India, initiation of *Atal Pension Yojana* is a formative step to tackle the burden of ageing population in

the decades to come. In addition, the ongoing reform of the pension system would be imperative to build a sustainable funding model for future, protecting inter-generational equity and limiting fiscal burden.

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Bihar and Rajasthan. Migration might cushion the decline in working-age population due to ageing, and, if fully integrated into the labour market, help by generating fiscal income.

3.43 Fourth, India must address its longstanding gender gap in labour force participation. Though India has witnessed a rise in the female labour force participation rate (LFPR) from 37.0 per cent in 2022-23 to 41.7 per cent in 2023-24, it still lags far behind the male LFPR of 78.8 per cent in 2023-24¹⁶. To avert an adverse impact of higher female labour force participation on fertility, policies should aim for improving the work-life

balance for women, including improved parental leave systems, expanding on affordable childcare options, and promoting flexible work arrangements (Gu *et al.*, 2024).

3.44 Fifth, the demographic transition characterised by an increasing share of elderly population imposes unique fiscal challenges on States. For instance, the ageing States having higher percentage of elderly are financially more burdened compared to the youthful and intermediate States. Integrating the elderly population into the tax devolution formula can significantly alter the distribution of resources

¹⁵ Out-of-pocket health expenditure, as per cent of health expenditure (current) stood at 46 per cent for India, higher than the corresponding number for East Asia and Pacific (25.45 per cent) in 2022 (Source: Global Health Infographics, World Development Indicators, World Bank).

¹⁶ According to the Periodic Labour Force Survey 2023-24, LFPR is estimated in usual status. Link: <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2057970®=3&lang=2>

among States, with those having higher shares of elderly populations benefiting more (Box III.2). Accordingly, with the rapidly changing population profile of States, the future Finance Commissions may explicitly incorporate population ageing

as reflected in terms of higher share of elderly population or old-age dependency ratio into their devolution formula to ensure fiscal sustainability of the ageing States (Chakrabarty and Gupta, 2021; Chakrabarty and Singh, 2024).

Box III.2: Demographic Criteria in Finance Commission Awards - An Evolving Framework

Intergovernmental transfers have been a cornerstone of fiscal federalism in India. These transfers are crucial for ensuring a balanced distribution of resources across States, addressing disparities, and promoting equity (Singh and Chakraborty, 2024). In India, the Finance Commissions (FCs) from time to time have been using several criteria for *inter se* determination of share of taxes to the State governments. The various criteria used by the successive FCs can be grouped into four broad categories, *viz.*, need based criteria (comprising population, area, and demographic change); equity criteria (including income distance, fiscal capacity distance, and index of infrastructure); performance or efficiency criteria (comprising tax effort and fiscal discipline); and lastly, forest cover. Furthermore, an examination of the different criteria used by the FCs reveals that need and equity are the two most important criteria being used by the FCs, together accounting for 80 per cent or more weights being assigned to them (Chakraborty and Gupta, 2021).

Population, considered as a ‘neutral indicator of need’¹⁷, has been used by all the first 15 FCs constituted by the Government of India. Population size of a State directly indicates its expenditure requirements for providing economic, social, and general services to its inhabitants. The first 7 FCs assigned weights ranging between 75 and 100 per cent to population. From FC-VIII onwards, there was a shift of emphasis from need based criteria such as population towards equity considerations. Consequently, the weights assigned to population since the FC-VIII have ranged between 20 and 27.5 per cent except for the FC-XI, which had assigned a weight of 10 per cent to the population criteria. The FC-XV introduced a new parameter ‘demographic performance’, to reward States for their performance in population control, and better outcomes in education and health (Table 1).

**Table 1: Horizontal Devolution Criteria and Weights
Assigned by various Finance Commissions**

Criteria	Weight (per cent)		
	FC-XIII (2010-15)	FC-XIV (2015-20)	FC-XV (2021-26)
Income Distance/ Fiscal Capacity	47.5	50.0	45.0
Area	10.0	15.0	15.0
Population (1971)	25.0	17.5	-
Population (2011)	-	10.0	15.0
Demographic Performance	-	-	12.5
Forest Cover	-	7.5	-
Forest and Ecology	-	-	10.0
Tax and Fiscal Efforts	-	-	2.5
Fiscal Discipline	17.5	-	-
Total	100	100	100

Source: Report of the FC-XIII, FC-XIV and FC-XV.

The FC-XV used demographic performance as reflected in terms of population control or total fertility rate as one of the criteria to determine tax devolution across States. This marked a conceptual shift from population as a static indicator of need to one that recognises demographic efficiency and governance outcomes. With States moving through different stages of demographic transition, several States are facing fiscal pressures arising out of population ageing, with Kerala and Tamil Nadu in the forefront. Accordingly, there is a need to consider demographic changes by incorporating the share of elderly population as a criterion by the future Finance Commissions to promote a more equitable and efficient allocation of resources (Chakraborty and Singh, 2024).

Recent studies emphasise that fiscal frameworks must adapt to the evolving balance between working-age and elderly populations (IMF, 2023). Accordingly, old-age dependency ratio - the proportion of elderly (60 years and above) to the working-age population (15–59

¹⁷ Population is considered as a neutral indicator of need since it provides a simple, quantifiable measure of a State’s size and the number of people it needs to serve. A larger population generally implies greater expenditure on public services like health, education, and infrastructure.

years) - is constructed for each State and scaled to the 1971 population to maintain consistency with Finance Commission conventions. The average shares of the three groups of States, 'youthful', 'intermediate' and 'ageing' in tax devolution from the Centre are presented under the baseline scenario¹⁸ (Table 2). An alternative scenario is considered, where the old-age dependency ratio of States is introduced as an additional criterion for tax devolution by reallocating 5 per cent of the weight from the population criterion (reduced from 15 to 10 per cent), while maintaining other weights unchanged. As expected, in the alternative scenario, the ageing States make incremental gains in *inter-se* share, whereas the youthful States experience a modest reduction. The coefficient of variation in the *inter-se* share declines modestly from 104.7 in the baseline to 103.9 in the alternative scenario. This indicates a calibrated narrowing of inter-State dispersion that preserves the progressivity of the formula while giving marginal recognition to ageing States.

6. Conclusion

3.45 The demographic transition across States in India is not uniform. The interstate variability in age structure results in diverse fiscal performance in terms of revenue realisation, quality of expenditure and debt sustainability. The youthful States exhibit strong revenue mobilisation supported by higher tax collections as well as higher central transfers; intermediate States display moderate and stable fiscal outcomes; and the ageing States face greater fiscal challenges on account of modest tax growth, and a lower share of central transfers. Regarding expenditure quality, the youthful States have relatively greater fiscal headroom to invest in human capital, and infrastructure; intermediate State show steady consolidation with measured containment of committed expenditure; while ageing States operate with tighter fiscal space due to higher committed outlays and demographic pressures. Supported by higher fiscal space, the youthful States are allocating a larger share to

Table 2: Average *Inter-se* Shares across Demographic Cohorts under Alternative Scenario

	(Per cent)	
	Baseline (XV FC)	Alternative scenario
Youthful	6.90	6.84
Intermediate	3.32	3.33
Ageing	3.00	3.20

Source: Staff estimates.

References:

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education and infrastructure; intermediate States are balancing developmental spending with welfare commitments; and ageing States are devoting a higher proportion towards old-age support. Taken together, the expenditure patterns across three groups reflect evolving priorities as States balance human capital investment, infrastructure needs, and rising welfare commitments amid changing demographic profiles.

3.46 The share of expenditure on education has moderated in all demographic groups, including the youthful States. Going forward, it is imperative for these States to invest heavily in education, skill building and job creation to take advantage of the demographic dividend of the younger population. Intermediate States need to balance growth-oriented investments with the expansion of social security and higher labour force participation. Ageing States must prioritise healthcare and pension reforms, rationalise subsidies, and harness the silver economy to manage fiscal pressures sustainably.

¹⁸ The classification of States into youthful, intermediate, and ageing cohort follows the same definition used in the Chapter. Goa and North-Eastern States (except Assam) are excluded from the analysis. The group averages are calculated as simple means of State-level shares.

Annex III.1: State-wise Policy Initiatives to Address Demographic Needs

Names of State	Education and Skill Development	Health care and Social Welfare	Infrastructure
1. Arunachal Pradesh	<ul style="list-style-type: none"> • The State has expanded school access and quality of education through provision of mid-day meals, free textbooks, sanitary pads for girls, and construction of hostels and school buildings. • The State has introduced multiple merit-based scholarship schemes (<i>Golden Jubilee Merit Award, AP Scholarship for Academic Excellence, State Merit Scholarships</i>), one-time financial assistance for higher education, competitive exams, and professional courses to support higher education. • The State has launched <i>Integrated Scheme for School Education (ISSE)</i> and vocational initiatives to promote skill-based learning; <i>Chief Minister’s Yuva Kaushal Yojana</i> and <i>State Apprenticeship Promotion Scheme</i> to enhance employability through short-term skill training, apprenticeships, and entrepreneurship support. 	<ul style="list-style-type: none"> • State Social Security Scheme provides old-age, widow, and disability pensions, with enhanced monthly benefits and relaxed eligibility norms approved by the Cabinet. • Schemes for women’s empowerment include Women Achievers Awards, exposure visits for rural women, and the State Crèche Scheme to support working mothers. 	<ul style="list-style-type: none"> • To address rising urbanisation and migrant inflows, the State promotes skill mapping, employment programs for migrant workers, and urban livelihood initiatives.

Names of State	Education and Skill Development	Health care and Social Welfare	Infrastructure
2. Chhattisgarh	<ul style="list-style-type: none"> The State has set up Secondary Schools for Basic Minimum Services and Government Primary Schools scheme to strengthen basic amenities such as classrooms, sanitation, and drinking water infrastructure. 	<ul style="list-style-type: none"> Health services are delivered through a tiered public system. Primary Health Centres (PHC) act as the first point of contact for basic and maternal-child care. Community Health Centre (CHC) function as referral units and District Hospitals provide secondary-level inpatient and specialist care. 	<ul style="list-style-type: none"> <i>Mukhyamantri Nagarothan Yojana</i> aims to upgrade municipal infrastructure and civic amenities. Entry-tax linked urban grants are provided as additional resources to urban local bodies (ULBs) for improving core services.
3. Haryana	<ul style="list-style-type: none"> The State has Scholarship and merit-support schemes for the benefit of Schedule Caste (SC) students. The State has also launched Industrial Training Infrastructure Scheme for ITI upgradation; <i>Saksham Yuva Scheme</i> for engineering and construction skilling; <i>Guru Shishya Kaushal Samman Yojana</i> for traditional skill apprenticeships. 	<ul style="list-style-type: none"> Community welfare programs which are in place in the State include <i>PM-AJAY</i>. 	<ul style="list-style-type: none"> Urban Local Bodies (ULB) and Town & Country Planning (TCP) Departments publish joint Development Plans integrating demographic trends, migration patterns and future population growth.
4. Himachal Pradesh	<ul style="list-style-type: none"> The State provides early-grade support through schemes like <i>Medhavi Chhatravriti Yojana</i>, <i>IRDP/BPL Scholarship</i>, and Free Textbooks aid participation and retention in Classes 1- 8. The State provides scholarships such as <i>Swami Vivekanand Utkrishat</i>, <i>Thakur Sen Negi</i>, <i>Dr. Ambedkar Medhavi</i>, <i>Kalpana Chawla</i>, and <i>Mukhya Mantri Protsahan Yojana</i> to support meritorious and disadvantaged students in higher classes. 	<ul style="list-style-type: none"> <i>The Indira Gandhi Pyari Behna Sukh Samman Nidhi Yojna 2024</i> had been launched with the objective of providing ₹1500 per month to women in the State. <i>Mukhya Mantri Chikitsa Sahayta Kosh</i> was launched on 20th October 2018 to provide financial assistance to needy poor people of the State suffering from critical ailments. 	<ul style="list-style-type: none"> The State strengthened urban planning by expanding Himachal Pradesh Town and Country Planning (HPTCP) coverage, enforcing safety norms in high-risk zones, increasing Shimla's green areas, introducing an E-DCR portal for faster building permissions, and operationalising the GIS-based Shimla Development Plan (2041).

Names of State	Education and Skill Development	Health care and Social Welfare	Infrastructure
5. Kerala	<ul style="list-style-type: none"> • The State government has made substantial investments in school and higher secondary infrastructure, including classroom upgrades, modernisation, and free/handloom uniform schemes. • The State has strengthened higher education system through university development, skill-focused programs, and research/quality-assurance initiatives, alongside upgrades of engineering and polytechnic colleges. • The State government pursues inclusive education initiatives such as the Autism Park and disability-linked centres of excellence. 	<ul style="list-style-type: none"> • The budget has dedicated allocations for the care economy, including financial assistance to institutions supporting intellectually disabled children, and support for State institutes for the mentally challenged. • Welfare schemes for youth such as the Kerala State Youth Welfare Board, outreach programs, and scholarships for students strengthen social protection for vulnerable and young populations. 	<ul style="list-style-type: none"> • The State regularly upgrades physical, human, and IT infrastructure across higher education institutions, with significant spending on laboratories, digital systems, and capacity expansion. • The State expanded sports and youth infrastructure through setting up of rural playgrounds, elite sports academies, and Kerala State Sports Council facilities.
6. Meghalaya	<ul style="list-style-type: none"> • Meghalaya focuses on improving access and quality of education through Mission Education, Samagra Shiksha, and PM SHRI Schools schemes, emphasising infrastructure upgradation, teacher training, and implementation of New Education Policy (NEP)-2020. • The State has taken initiatives like Schools Information Management System and Vidya Samiksha Kendra to strengthen digital monitoring, transparency, and learning outcomes across 9,000+ schools. 	<ul style="list-style-type: none"> • The National Health Mission and Chief Minister’s Safe Motherhood Scheme strengthen primary care, maternal health, and disease control with integrated rural–urban healthcare delivery. • Projects like Digitization of Public Health Systems and Emergency Medical Response expand digital health records, real-time data management, and emergency response across all districts. 	<ul style="list-style-type: none"> • The Meghalaya Waste Management Policy (2019) ensures systematic solid waste collection, segregation, and recycling, promoting scientific waste treatment under ULBs. • The State has made massive investments in education and urban development projects like construction of polytechnic colleges, road connectivity to new colleges, and localized composting infrastructure. to enhance sustainability and accessibility.

Names of State	Education and Skill Development	Health care and Social Welfare	Infrastructure
	<ul style="list-style-type: none"> Under <i>Skills Meghalaya</i> and <i>CM Skills Mission (2025–28)</i>, over 1 lakh youth will be trained for local, national, and global employment, in areas like IT, hospitality, agriculture, and construction. 	<ul style="list-style-type: none"> Public–Private Partnerships (PPP) in healthcare has expanded the reach of services in remote and underserved regions. The <i>CM-CARE Scheme</i> provides ₹750 per month to single mothers, senior citizens, and persons with disabilities, covering over 1.2 lakh beneficiaries in FY 2025–26. 	
<p>7. Odisha</p>	<ul style="list-style-type: none"> The Odisha government implemented <i>Godabarisha Mishra Adarsha Prathamik Vidyalaya scheme</i> to upgrade 7,000 elementary schools. Schemes like <i>Mukhyamantri Shiksha Puraskar</i> and <i>Gangadhar Meher Shiksha Manakbrudhi Yojana</i> promote distribution of free bicycles, uniforms, and merit rewards, to enhance learning outcomes. Expansion of <i>World Skill Centres</i> and upgradation of 10 ITIs into zonal hubs with Centres of Excellence aim to make Odisha a skilling hub in emerging sectors like IT and semiconductors. 	<ul style="list-style-type: none"> Major schemes like <i>Mukhya Mantri Swasthya Seva Mission</i> and <i>Niramaya</i> strengthen infrastructure, free medicines, diagnostics, and digital health systems under <i>Ayushman Bharat Digital Mission</i>. The government is focusing on cancer care and disease prevention through the <i>Comprehensive Cancer Care Plan</i>. It has set up new medical colleges under the <i>Swasthya Seva Mission</i> to boost specialised healthcare services. <i>Subhadra Yojana</i> and <i>Madhubabu Pension Yojana</i> aim to promote social security and women empowerment. 	<ul style="list-style-type: none"> Mukhyamantri Sahari Bikas Yojana aims to provide civic amenities, create employment opportunities, and restore water bodies. <i>Samruddha Sahara</i> and <i>New City Development</i> initiatives promote sustainable and smart urban growth, modern drainage and sanitation networks.

Names of State	Education and Skill Development	Health care and Social Welfare	Infrastructure
8. Sikkim	<ul style="list-style-type: none"> • <i>Sikkim INSPIRES</i> program focuses on inclusive growth, employment linkages and entrepreneurship support for youth and women. • <i>Sikkim Start-up Policy and Skilled Youth Start-up Scheme (SYSS)</i> support entrepreneurs with funding and mentorship. • The State has developed tourism skill programs to build capabilities in hospitality and tourism industry. 	<ul style="list-style-type: none"> • The State has strengthened its health infrastructure through hospital upgrades, district dialysis units, new Virus Research and Diagnostic Laboratories (VRDL), and genome sequencing facilities. • <i>Mukhya Mantri Swasthya Suvridha Yojana, and Chief Minister Medical Assistance Scheme</i> provide financial support for critical illness to Below Poverty Line (BPL) families. 	<ul style="list-style-type: none"> • State initiatives include upgradation of urban services and major tourism infrastructure like convention centres, ropeways, and skywalks. • <i>Sikkim Garib Aawas Yojana</i> aims to expand pucca housing for economically weaker sections. • The State has launched tourist inflow monitoring system and data governance initiatives to support improved urban management and carrying-capacity planning. • The State has undertaken Glacial Lake Outburst Flood (GLOF) mitigation strategy to be implemented by a High-Level Steering Committee and a Multi-Disciplinary Task Force.
9. Tamil Nadu	<ul style="list-style-type: none"> • The State focuses on Learning Management Systems, mobile science labs, and improved internet connectivity to strengthen digital learning. • Programmes like <i>Illam Thedi Kalvi</i>, Schools of Excellence, and foreign educational tours enhance quality and exposure of students. • <i>Naan Mudhalvan</i> scheme provides industry-aligned skilling and placement support across sectors. 	<ul style="list-style-type: none"> • The State expanded cancer care, early screening, and HPV vaccinations to reinforce preventive healthcare. • <i>The Dr. Muthulakshmi Reddy</i> Maternity Benefit scheme aims to strengthen maternal and child health. • <i>Makkalai Thedi Maruthuvam</i> scheme delivers doorstep care for chronic diseases, especially for elderly households. 	<ul style="list-style-type: none"> • Urban infrastructure is being upgraded through Kalaingar Nagarpura Membattu Thittam and Tamil Nadu Urban Flagship Investment Program (TNUFIP). • Affordable housing is supported through the Tamil Nadu Shelter Fund, PMAY-Urban, and Urban Habitat Development Board initiatives. • Rural roads and basic infrastructure are strengthened under Anaithu Grama Anna Marumalarchi Thittam and Mudhalvarin Grama Salaigal Membattu Thittam.

Names of State	Education and Skill Development	Health care and Social Welfare	Infrastructure
	<ul style="list-style-type: none"> • Women’s hostels, SHG lending programmes, and the <i>Puthumai Penn Thittam</i> program expand access to higher education and livelihoods. • Schemes such as <i>Tamil Pudhalvan, Vidiyal Payanam, and Kalaingar Magalir Urimai</i> Thittam promote women’s education, mobility, and income security. 	<ul style="list-style-type: none"> • Anbucholai centres offer day-care and health services for senior citizens. • The State has initiated annual master health check-up for 16.7 lakh construction workers to address occupational risks. The State is also providing mobility subsidies, group insurance, and access to dedicated work lounges in major cities to Gig workers. • The State has implemented pension schemes to support elderly, widowed, disabled, and vulnerable groups. 	

Source: Information received from State Governments.

IV

The Way Forward

State finances are exhibiting early signs of vulnerability. Elevated debt levels, growing number of cash-transfer schemes, impending pay-commission awards, and heightened climate-related risks are expected to intensify the medium-term fiscal pressures. Strengthening fiscal disclosures, adopting a glide path for debt consolidation, and mainstreaming climate budgeting can together enhance States' long-term fiscal resilience.

4.1 State government finances have somewhat deteriorated compared to last year. Geopolitical uncertainty, persistently high debt levels, growing contingent liabilities from guarantees and cash transfer schemes pose risks to State finances at the current juncture. The State government finances beyond 2025-26 will be shaped by multiple factors like recommendations of the FC-XVI, 8th Central Pay Commission awards, rationalisation of GST rates, and changes related to GST compensation cess, among others. Going forward, several challenges that the States need to address to attain a durable fiscal recovery are highlighted below.

4.2 To start with, general government debt across the world is likely to touch 100 per cent of global gross domestic product (GDP) by 2029, the highest level since the aftermath of the second world war (IMF, 2025). The general government debt to GDP ratio which surged during the pandemic, remains elevated across major economies driven by escalation of tariff barriers, slowing growth, likely higher defence spending, and the fiscal impact of geopolitical conflicts. As per IMF projections, India's gross general government debt to GDP ratio may hold steady in the range of 76 - 80 per cent over the next five years. Following the global trend, the consolidated debt-GDP ratio

of Indian States remains high in the post pandemic period with a budget estimate of 29.2 per cent at end-March 2026. Several States have a debt level above 35 per cent of GSDP, which is much higher than the 2018 FRBM Review Committee's recommendation of 20 per cent. The Centre has laid a roadmap for bringing down its debt-GDP ratio to 50 per cent by 2031. The highly leveraged States may also frame a clear glide path for debt consolidation as high level of debt comes in the way of investment and growth.

4.3 Second, the mounting debt levels of States put pressure on State budgets through rising interest expenses. To meet higher interest payments, governments often cut down other productive expenditures, affecting medium term growth prospects. It is observed that the States with a debt-service ratio (interest payments to revenue receipts) higher than 15 per cent, have capital expenditure of less than 2 per cent of GSDP as against the all-India average of 2.7 per cent. This calls for fiscal reforms in the concerned States with emphasis on improvement in expenditure quality.

4.4 Third, market borrowings of State governments have witnessed a significant expansion over the last two decades. Most major States have budgeted a higher borrowing

in 2025-26. During H1: 2025-26, States' market borrowing has risen by 21.0 per cent year-on year. Increased market borrowings by the State governments including elongated maturity profile of borrowings have impacted the yield structure in the government securities market and the borrowing space available for the central government and the private corporate sector. In addition, the demand for long-term sovereign debt among the largest investors viz., scheduled commercial banks, insurance companies and pension funds has declined (RBI, 2025). Thus, fiscally profligate States may review their market borrowings through fiscal consolidation, exploring alternative financing options and better cash management practices.

4.5 Fourth, States' social sector expenditure increased sharply in the post-Covid period, partially led by higher cash transfers. Several States have introduced measures in their 2025-26 budgets, leading to farm loan waivers, free electricity for agriculture and households, subsidised transport, allowances for unemployed youth, and direct cash transfers to women. While social welfare programmes are essential in a country where economic disparities remain stark, these welfare expenditures run the risk of crowding out critical investments in physical and social infrastructure. Thus, it is important to carry out impact assessment to evaluate the effectiveness of welfare schemes in achieving the intended outcomes. Cross-State studies on diverse models of delivery can provide valuable insights for policy design. Evidence-based evaluation of such models can help identify best practices and guide the evolution of more efficient and equitable welfare systems across States.

4.6 Fifth, Central Pay Commissions are set up every decade to evaluate and suggest modifications to pay scales, allowances, and benefits for central government employees considering inflation and other economic factors. The Union Cabinet on October 28, 2025, approved the terms of reference for the 8th Pay Commission, which will review salaries, allowances and pension benefits for central government employees and pensioners. The Commission has 18 months (typical term) to submit its recommendations. Generally, State governments also revise pay structure of employees in line with the Central Pay Commission though with some modifications and delay. The implementation of the 8th Pay Commission is likely to exert pressure on India's public finances, from the financial year 2027-28 onwards.

4.7 Sixth, climate change presents a growing threat to India's macro-financial outlook, with significant implications at the subnational level. India with its diverse geographic profile is highly susceptible to natural disasters. As per the 2025 Climate Risk Index, India ranks sixth among the countries most affected by extreme weather events between 1993 and 2022¹. Nine Indian States - Bihar, Assam, Uttar Pradesh, Rajasthan, Maharashtra, Tamil Nadu, Punjab, Gujarat, and Kerala - rank among the top 50 regions that are globally most vulnerable to climate change-related damages². States like Assam, Bihar and Kerala are projected to experience the greatest escalation in damage from 1990 to 2050. In view of this, the States should prioritise adoption of climate budgeting to align fiscal planning with climate action. With coherent policies and strategic investments, Indian States can significantly advance their climate resilience goals, contributing

¹ Published annually by Germanwatch, an independent environmental think tank.

² Gross Domestic Climate Risk Report, 2024 released by Cross Dependency Initiative (XDI).

positively toward achieving national and global climate commitments.

4.8 Seventh, there is a scope for improvement in data transparency and disclosure practices of States. The Comptroller and Auditor General of India's (CAG) mandate for States to adopt a uniform accounting framework by 2027-28 is a timely and much-needed reform that will enhance the consistency, comparability, and transparency of State accounts. Building on this initiative, further improvements in the reporting of subsidies, grants-in-aid, and off-budget borrowings, along

with guidelines on classification across heads of accounts, will strengthen the credibility of fiscal data and enable a more accurate assessment of the underlying fiscal risks. Additionally, the growing number of cash transfer schemes necessitates the creation of a comprehensive database of Direct Benefit Transfers (DBT) at the State level. Introducing separate budget codes or a standardised reporting format for DBT-related expenditure would enable systematic tracking of fiscal outlays and facilitate inter-State comparison of welfare initiatives.

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Explanatory Note on Data Sources and Methodology

Data Sources

This Report is based on the receipts and expenditure data presented in the budget documents of 31 State governments and union territories (UTs) with legislature. For accounts data, this has also been supplemented with the data taken from Finance Accounts of the States published by Comptroller and Auditor General (CAG) of India, wherever required. Data from 2017-18 onwards includes UTs with legislature. The analysis conforms to the data presented in State budgets and the accounting classification thereof. The detailed Appendices are based on the classification of receipts and expenditure of individual States/UTs into revenue and capital accounts. Some supplementary information regarding outstanding guarantees (contingent liabilities), expenditure on 'wages and salaries' 'subsidies' and 'operations and maintenance' are obtained from State governments. Data on outstanding guarantees from 2006-07 to 2016-17 were obtained from Comptroller and Auditor General of India (CAG).

Data on the outstanding State wise loans under the National Small Savings Fund have been obtained from the CAG. The outstanding State-wise central loans have been sourced from Controller General of Accounts (CGA). Besides, several items of data including the availment of ways and means advances (WMA)/ overdraft (OD), market borrowings, investment of State governments in central government treasury bills and the data on the State government securities (SGSs) have been taken from the Reserve Bank records. Data on gross domestic product (GDP) and the State wise gross

State domestic product (GSDP) are at market (current) prices and have been sourced from the National Statistics Office (NSO). This is supplemented by information received from the respective State governments and GSDP estimates used in the budget documents of the State Governments. Wherever GSDP data are not available or not consistent with NSO's data, the data are estimated based on the previous three years' annual average growth rate or the growth rate projected by States. GSDP data prior to 2011-12 correspond to 2004-05 base and data from 2011-12 onwards correspond to 2011-12 base, as published by NSO. GSDP data for current publication is sourced from the data released by NSO in March 2025. GDP data for the year 2025-26 (BE) is taken from the Union Budget 2025-26.

Jammu & Kashmir has not provided complete accounts data for 2023-24 in its budget for 2025-26. This has been the practice in the past also. Therefore, the RBI has been using audited accounts data released by CAG each year. For 2019-20, this data are available in 2 parts – Accounts (1st April 2019 to 30th October 2019), and Accounts (31st October 2019 to 31st March 2020). For comparability with other States/UTs, actuals for J&K is taken by combining these two-period data. Data from 2020-21 onwards pertain to UT of J&K and given on a full year basis.

Methodology

The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditures relating to revenue account, capital outlay and loans

and advances are categorised into social services, economic services, and general services. While social and economic services constitute development expenditure, expenditure on general services is treated as non-development expenditure. Thus, development expenditure includes the development components of revenue expenditure, capital outlay and loans and advances by State governments. Social sector expenditure includes expenditure on social services, rural development, and food storage and warehousing (given under revenue expenditure, capital outlay and loans and advances by State governments).

The term 'Aggregate Expenditure' used in Chapter II is defined as summation of revenue expenditure, capital outlay and loans and advances. The term 'Aggregate Disbursement' used in Appendix Tables and Statements is summation of aggregate expenditure and debt repayments. The capital receipts provided in Appendix Tables (consolidated) and Statements (State-wise) and used in the analysis include public account items on a net basis while these are excluded from the respective capital expenditure. Percentage variation worked out in Appendix Tables and Statements may differ due to rounding-off of figures.

The data provided in Appendix III (capital receipts) and Appendix IV (capital expenditure) are on a gross basis for all items, including public account items. Additionally, total capital receipts taking public account items on a net basis are also given in Appendix III to have comparable data with those of the previous years. Total capital expenditure given in Appendix IV is exclusive of public account items. The 'overall deficit/surplus' in the appendices is equal to the sum

of cash deficit/ surplus (difference between the closing balance and opening balance), increase/ decrease in cash balance investment account and the increase/ decrease in WMA/ ODs extended by the Reserve Bank.

Methodology for Debt Statistics

The Reserve Bank, in the 2005- 06 edition of this Report, had compiled a data series on outstanding liabilities of State governments since 1990-91. In the 2006-07 Report, a revised series of outstanding liabilities was published by including data on reserve funds, deposits and advances and contingency funds of State governments. In the 2007-08 Report, a revised data series on outstanding liabilities of State governments was published from 2003-04 onwards based on the Combined Finance and Revenue Accounts of union and State governments, Reserve Bank of India records, data received from the Ministry of Finance (Government of India), Union Finance Accounts (CGA) and the budget documents of State governments. The present Report follows the same methodology for compilation of outstanding liabilities as given in 2007-08 Report and uses the same data sources.

The outstanding liabilities of the State governments as at end-March 2024 have been directly taken from CAG of India's 'Combined Finance and Revenue Accounts of the Union and State Governments in India' (except for column nos. 2 to 4 and 15 in Statement 18).

The outstanding liabilities position for end-March 2025 and end-March 2026 have been derived by adding annual flows [2024-25 (RE) and 2025-26 (BE)] to the outstanding amounts for end-March 2024 and end-March 2025. This has been done in conformity with recommended

methodology of 'Report of the Working Group on Compilation of State Government Liabilities', 2005. Based on the State wise market loans (Statement 22), the maturity profile of outstanding State government securities is provided in Statements 23 and 24. These Statements also incorporate the appropriation of liabilities of the four bifurcated States (Bihar, Madhya Pradesh, Uttar Pradesh and Andhra Pradesh) to their respective newly formed States (Jharkhand, Chhattisgarh, Uttarakhand and Telangana) on the basis of Government of India notifications.

The data on liabilities of the Union Territory of Jammu and Kashmir in this edition, as well as in earlier editions of this Report, pertain only to apportioned liabilities. As indicated by the Government of Jammu and Kashmir, the Ministry of

Finance, Government of India, in the Supplementary Demands for Grants for 2025-26 has authorised the Union Territory of Ladakh to repay the unapportioned liabilities to the Union Territory of Jammu and Kashmir. In line with this, for reference, the outstanding liabilities of Jammu and Kashmir including the unapportioned liabilities, as sourced from the Government of Jammu and Kashmir, are presented in a footnote for statements 18, 19 and 20 in this edition. The data on liabilities are provisional and subject to reconciliation with the records of the Comptroller and Auditor General of India.

e-STATES Database

Subsequent to the release of this Report, the e-STATES data base released by the Reserve Bank of India will stand-updated.

2025-26
Appendix Tables

Appendix Table 1: Major Deficit Indicators of State Governments

(₹ Crore)

Year	Gross Fiscal Deficit	Revenue Deficit	Primary Deficit	Primary Revenue Deficit	Net RBI Credit to States
1	2	3	4	5	6
2007-08	75,454.7 (1.5)	-42,942.7 (-0.9)	-24,375.9 (-0.5)	-1,42,773.4 (-2.9)	1,140.0 (0.0)
2008-09	1,34,589.3 (2.4)	-12,672.2 (-0.2)	31,634.5 (0.6)	-1,15,627.0 (-2.1)	-1,608.0 (-0.0)
2009-10	1,88,818.7 (3.0)	31,017.4 (0.5)	76,011.7 (1.2)	-81,789.6 (-1.3)	186.0 (0.0)
2010-11	1,61,461.1 (2.1)	-3,050.6 (-0.0)	36,640.7 (0.5)	-1,27,870.9 (-1.7)	2,515.0 (0.0)
2011-12	1,68,353.4 (1.9)	-23,960.5 (-0.3)	31,536.0 (0.4)	-1,60,777.9 (-1.8)	-1,195.5 (-0.0)
2012-13	1,95,470.3 (2.0)	-20,322.1 (-0.2)	44,998.1 (0.5)	-1,70,794.3 (-1.7)	-1,245.8 (-0.0)
2013-14	2,47,852.2 (2.2)	10,563.2 (0.1)	78,954.7 (0.7)	-1,58,334.3 (-1.4)	986.1 (0.0)
2014-15	3,27,190.8 (2.6)	45,704.4 (0.4)	1,36,775.5 (1.1)	-1,44,710.8 (-1.2)	2,420.3 (0.0)
2015-16	4,20,670.4 (3.1)	5,381.7 (0.0)	2,06,423.6 (1.5)	-2,08,865.2 (-1.5)	-3,052.0 (-0.0)
2016-17	5,34,331.8 (3.5)	40,491.2 (0.3)	2,83,028.5 (1.8)	-2,10,812.1 (-1.4)	787.0 (0.0)
2017-18	4,10,494.3 (2.4)	18,839.3 (0.1)	1,17,373.7 (0.7)	-2,74,281.2 (-1.6)	458.0 (0.0)
2018-19	4,62,769.8 (2.4)	17,769.2 (0.1)	1,43,535.2 (0.8)	-3,01,465.4 (-1.6)	-200.0 (-0.0)
2019-20	5,24,710.0 (2.6)	1,21,494.6 (0.6)	1,73,321.2 (0.9)	-2,29,894.2 (-1.1)	973.0 (0.0)
2020-21	8,04,574.3 (4.1)	3,71,222.1 (1.9)	4,17,546.1 (2.1)	-15,806.1 (-0.1)	889.3 (0.0)
2021-22	6,54,678.2 (2.8)	1,02,032.1 (0.4)	2,27,269.2 (1.0)	-3,25,377.0 (-1.4)	-1,716.2 (-0.0)
2022-23	7,21,631.9 (2.7)	61,542.2 (0.2)	2,62,884.3 (1.0)	-3,97,205.4 (-1.5)	-874.9 (-0.0)
2023-24	8,77,194.6 (2.9)	93,436.9 (0.3)	3,70,019.2 (1.2)	-4,13,738.5 (-1.4)	5,808.3 (0.0)
2024-25 (BE) ⁸	10,39,138.1 (3.1)	80,119.5 (0.2)	4,75,606.6 (1.4)	-4,83,412.1 (-1.5)	-
2024-25 (RE)	11,61,160.6 (3.5)	1,90,220.6 (0.6)	5,99,615.9 (1.8)	-3,71,324.0 (-1.1)	26,088.1 (0.1)
2025-26 (BE)	11,75,074.7 (3.3)	81,573.9 (0.2)	5,50,337.1 (1.5)	-5,43,163.7 (-1.5)	-

RE: Revised Estimates. BE: Budget Estimates. \$: Based on latest GDP.

Notes: 1. Negative (-) sign indicates surplus in deficit indicators.

2. Revenue deficit is the difference between revenue expenditure and revenue receipts.

3. Gross fiscal deficit is aggregate expenditure (aggregate disbursement net of debt repayments) minus revenue receipts, non-debt capital receipts.

4. Primary deficit is gross fiscal deficit less of interest payments.

5. Primary revenue deficit is revenue deficit less of interest payments.

6. Figures in parentheses are as per cent of GDP.

7. The net RBI credit to State Governments refers to annual variations in loans and advances given to them by the RBI net of their incremental deposits with the RBI.

8. Data from 2017-18 onwards include Delhi and Puducherry also.

Sources: Budget documents of the State governments, accounts data from CAG in respect of Jammu & Kashmir and Reserve Bank Records.

Appendix Table 2: Devolution and Transfer of Resources from the Centre

Item	₹ (Crore)							
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	
1	2	3	4	5	6	7	8	
I. States' Share in Central Taxes	1,51,402.5	1,61,052.4	1,65,013.5	2,19,489.4	2,55,591.7	2,91,530.1	3,18,273.5	
II. Grants from the Centre (1 to 5)	1,08,621.8	1,29,923.4	1,50,972.3	1,63,496.7	1,86,416.5	1,88,681.8	2,05,952.0	
1. State Plan Schemes	49,547.6	63,480.2	70,853.2	77,635.5	87,668.8	91,622.4	89,965.6	
2. Central Plan Schemes	2,273.6	2,656.9	6,454.4	3,586.6	2,743.2	2,666.0	3,425.1	
3. Centrally Sponsored Schemes	21,870.8	25,889.2	25,882.4	32,829.1	43,121.8	45,475.7	45,004.3	
4. NEC/Special Plan Schemes	621.2	519.6	695.6	536.4	683.4	522.3	424.2	
5. Non-Plan Grants (a to c)	34,308.7	37,377.6	47,086.8	48,909.1	52,199.3	48,395.3	67,132.8	
a) Statutory Grants	19,791.7	20,478.3	24,994.8	27,662.4	33,483.8	31,310.9	44,186.6	
b) Grants for Natural Calamities	2,639.2	2,914.2	3,495.7	5,218.1	3,213.9	5,559.4	6,159.0	
c) Non-Plan Non-Statutory Grants	11,877.8	13,985.1	18,596.2	16,028.6	15,501.6	11,525.0	16,787.2	
III. Gross Loans from the Centre (I+II)	7,251.5	7,004.7	8,106.9	9,477.9	9,902.1	11,204.5	10,870.4	
i) Plan Loans	7,234.9	6,997.7	8,212.0	10,499.8	9,821.5	11,198.8	10,838.0	
ii) Non-Plan Loans*	16.6	7.0	-105.1	-1,022.0	80.6	5.7	32.4	
IV. Gross Transfer (I+II+III)	2,67,275.9	2,97,980.5	3,24,092.7	3,92,463.9	4,51,910.3	4,91,416.3	5,35,095.9	
V. Repayment of Loans and Interest Payments Liabilities (a+b)	19,976.7	18,856.3	21,081.3	18,657.9	19,365.9	19,238.3	19,130.2	
a) Repayment of Loans to the Centre	8,184.7	7,766.0	9,806.5	8,766.5	9,722.2	9,474.0	10,269.0	
b) Interest Payments on the Loans from the Centre	11,791.9	11,090.2	11,274.8	9,891.4	9,643.7	9,764.2	8,861.1	
VI. Net Transfer of Resources from the Centre (IV-V)	2,47,299.2	2,79,124.2	3,03,011.4	3,73,806.1	4,32,544.4	4,72,178.0	5,15,965.8	

Appendix Table 2: Devolution and Transfer of Resources from the Centre (Contd.)

(₹ Crore)

Item	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	9	10	11	12	13	14
I. States' Share in Central Taxes	3,37,835.3	5,06,191.3	6,07,861.4	6,05,186.0	7,46,894.2	6,50,686.7
II. Grants from the Centre (1 to 5)	3,30,804.7	3,25,895.6	3,56,091.3	4,05,957.9	4,39,868.7	5,34,567.5
1. State Plan Schemes	2,02,065.6	1,41,992.9	1,64,120.0	30,680.3	25,621.9	5,826.4
2. Central Plan Schemes	6,266.0	14,157.2	5,957.2	1,066.0	1,368.5	1,242.2
3. Centrally Sponsored Schemes	50,672.2	55,535.2	50,233.5	2,18,329.7	2,18,618.1	2,37,051.9
4. NEC/Special Plan Schemes	354.2	537.6	3,533.8	212.5	90.0	72.9
5. Non-Plan Grants (a to c)	71,446.8	1,13,672.7	1,32,246.7	1,55,669.4	1,94,170.3	2,90,374.0
a) Statutory Grants	43,963.5	62,398.6	84,104.6	81,083.8	83,515.1	1,17,524.8
b) Grants for Natural Calamities	5,756.0	12,907.5	11,055.9	7,789.6	4,018.1	7,696.9
c) Non-Plan Non-Statutory Grants	21,727.2	38,366.5	37,086.3	66,795.9	1,06,637.1	1,65,152.3
III. Gross Loans from the Centre (I+II)	11,880.6	12,514.2	17,757.1	19,509.7	26,722.0	29,448.0
i) Plan Loans	11,326.0	12,513.7	17,607.2	13,739.6	18,855.6	18,232.1
ii) Non-Plan Loans*	554.6	0.5	149.9	5,770.1	7,866.4	11,216.0
IV. Gross Transfer (I+II+III)	6,80,520.6	8,44,601.1	9,81,709.8	10,30,653.7	12,13,484.9	12,14,702.2
V. Repayment of Loans and Interest Payments Liabilities (a+b)	19,201.5	19,683.1	19,925.9	25,119.9	28,553.7	28,845.5
a) Repayment of Loans to the Centre	10,917.8	11,475.2	12,528.3	14,875.7	18,118.4	18,509.2
b) Interest Payments on the Loans from the Centre	8,283.7	8,207.9	7,397.6	10,244.1	10,435.3	10,336.3
VI. Net Transfer of Resources from the Centre (IV-V)	6,61,319.1	8,24,918.0	9,61,783.9	10,05,533.8	11,84,931.3	11,85,856.7

Appendix Table 2: Devolution and Transfer of Resources from the Centre (Concl'd.)

Item	(₹ Crore)						
	2020-21	2021-22	2022-23	2023-24 (Accounts)	2023-24 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	15	16	17	18	19	20	21
I. States' Share in Central Taxes	5,95,226.9	8,83,099.8	9,48,981.6	11,29,761.5	12,23,887.9	12,88,534.3	14,22,118.9
II. Grants from the Centre (1 to 7)	6,43,840.9	6,22,627.9	6,61,456.9	5,27,931.0	7,20,354.7	6,88,104.0	7,23,403.7
1. State Plan Schemes	1,562.2	149.7	-361.4	-16.7	655.0	455.0	700.0
2. Central Plan Schemes	40.0	36.5	64.9	102.7	168.4	81.8	84.9
3. Centrally Sponsored Schemes	2,50,665.7	2,58,145.7	2,81,111.3	2,76,511.8	4,80,118.0	4,49,984.4	4,98,210.0
4. NEC/Special Plan Schemes	167.1	189.6	-2.9	-	-	-	-
5. Finance Commission Grants (i to v)	1,82,531.4	2,10,676.1	1,76,061.6	1,43,917.2	1,51,525.2	1,54,888.2	1,41,596.2
(i) Post Devolution Revenue Deficit Grants	74,551.5	1,09,382.9	82,140.1	48,109.7	25,799.2	25,372.0	14,841.3
(ii) Grants for Rural Local Bodies	59,561.0	42,823.5	45,576.4	44,268.3	56,260.5	60,061.6	54,884.3
(iii) Grants for Urban Local Bodies	26,214.6	17,853.2	18,922.1	21,557.5	28,884.1	30,605.8	28,734.1
(iv) Grant in aid for State Disaster Response Fund	19,020.9	18,226.0	18,055.7	20,137.1	23,808.5	23,426.1	24,362.7
(v) Others (including Health Sector Grants)	3,183.5	22,390.5	11,367.2	9,844.5	16,772.9	15,422.7	18,773.8
6. Grants under proviso to Article 275(1) of the Constitution	644.2	599.4	927.0	605.1	3,206.7	3,306.6	2,201.0
7. Other Grants	2,08,230.3	1,52,830.9	2,03,656.3	1,06,811.0	84,681.5	79,388.1	80,611.5
III. Gross Loans from the Centre	1,55,183.5	1,99,434.8	1,12,672.8	1,12,672.8	1,48,064.3	1,48,506.7	1,68,141.6
IV. Gross Transfer (II+III)	13,94,251.3	17,05,162.4	17,23,111.2	17,70,365.3	20,92,306.8	21,25,145.0	23,13,664.1
V. Repayment of Loans and Interest Payments Liabilities (a+b)	28,816.1	30,158.6	34,680.2	34,680.2	39,572.5	44,443.3	42,851.9
a) Repayment of Loans to the Centre	19,605.4	21,570.8	24,819.2	24,819.2	29,484.9	31,090.4	28,744.1
b) Interest Payments on the Loans from the Centre	9,210.7	8,587.8	9,861.0	9,861.0	10,087.7	13,352.9	14,107.8
VI. Net Transfer of Resources from the Centre (IV-V)	13,65,435.2	16,75,003.9	16,88,431.0	17,35,685.0	20,52,734.3	20,80,701.7	22,70,812.3

*: Include Ways and Means Advances from the Centre. NEC: North Eastern Council.

Note: Data from 2017-18 onwards include Delhi and Puducherry also.

Source: Budget documents of the State governments. Details in methodology.

Appendix Table 3: Development and Non-Development Expenditure: Aggregate

(₹ Crore)

Year	Development*	Non-Development*	Others**	Total
1	2	3	4	5
2007-08	4,64,462.0 (61.7)	2,33,232.8 (31.0)	54,629.6 (7.3)	7,52,324.4 (100.0)
2008-09	5,67,086.2 (64.3)	2,54,981.4 (28.9)	60,265.2 (6.8)	8,82,332.8 (100.0)
2009-10	6,37,731.1 (62.8)	3,07,547.0 (30.3)	70,051.7 (6.9)	10,15,329.8 (100.0)
2010-11	7,20,354.7 (62.2)	3,57,287.4 (30.8)	81,087.6 (7.0)	11,58,729.7 (100.0)
2011-12	8,52,405.6 (63.1)	4,01,059.4 (29.7)	98,147.3 (7.3)	13,51,612.3 (100.0)
2012-13	9,72,256.5 (63.4)	4,46,878.9 (29.1)	1,15,119.4 (7.5)	15,34,254.8 (100.0)
2013-14	10,76,452.2 (63.1)	5,04,548.4 (29.6)	1,25,144.0 (7.3)	17,06,144.5 (100.0)
2014-15	13,25,989.2 (65.5)	5,66,467.4 (28.0)	1,33,326.0 (6.6)	20,25,782.5 (100.0)
2015-16	15,84,006.2 (67.1)	6,29,349.3 (26.7)	1,46,873.2 (6.2)	23,60,228.7 (100.0)
2016-17	18,31,163.8 (67.6)	7,10,365.1 (26.2)	1,66,686.4 (6.2)	27,08,215.3 (100.0)
2017-18	18,77,392.3 (64.2)	8,25,774.0 (28.2)	2,21,432.9 (7.6)	29,24,599.2 (100.0)
2018-19	21,00,801.6 (62.9)	9,44,483.7 (28.3)	2,92,428.1 (8.8)	33,37,713.3 (100.0)
2019-20	21,63,340.6 (61.9)	10,05,162.7 (28.8)	3,26,499.3 (9.3)	34,95,002.6 (100.0)
2020-21	22,64,470.7 (61.2)	10,63,162.2 (28.8)	3,69,859.4 (10.0)	36,97,492.3 (100.0)
2021-22	25,98,949.5 (61.4)	12,04,170.2 (28.5)	4,26,810.5 (10.1)	42,29,930.2 (100.0)
2022-23	29,46,921.6 (61.5)	13,30,514.0 (27.8)	5,15,579.3 (10.8)	47,93,015.0 (100.0)
2023-24	32,69,418.7 (61.6)	14,41,816.5 (27.2)	5,97,125.9 (11.2)	53,08,361.1 (100.0)
2024-25 (BE)	39,31,211.9 (62.6)	16,88,857.8 (26.9)	6,64,229.1 (10.6)	62,84,298.7 (100.0)
2024-25 (RE)	39,94,549.3 (63.5)	16,37,318.8 (26.0)	6,55,195.5 (10.4)	62,87,063.5 (100.0)
2025-26 (BE)	43,48,046.2 (62.8)	18,53,519.0 (26.8)	7,24,261.2 (10.5)	69,25,826.4 (100.0)

RE : Revised Estimates. BE : Budget Estimates.

* : Includes expenditure on revenue and capital account and loans and advances extended by State Governments and UTs .

** : Includes Grants-in-Aid and Contributions (Compensation and Assignments to Local Bodies), Discharge of Internal Debt and Repayment of Loans to the Centre.

Notes : 1. Figures in parentheses are per cent of total.

2. Data from 2017-18 onwards include Delhi and Puducherry also.

Source : Budget documents of the State governments. Details in methodology.

Appendix Table 4: Development Expenditure - Major Heads

(₹ Crore)

Item	2022-23	2023-24	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	6
I. Development Expenditure (Revenue and Capital) (A + B)	28,77,101.2	32,12,488.7	38,48,040.9	39,10,787.3	42,65,534.2
A. Social Services (1 to 11)	16,62,064.1 (56.4)	18,10,558.3 (55.4)	22,52,868.9 (57.3)	22,95,220.8 (57.5)	25,30,551.6 (58.2)
1. Education, Sports, Art and Culture	6,70,707.0	7,17,030.5	8,48,349.4	8,40,072.2	9,08,331.7
2. Medical and Public Health and Family Welfare	2,59,251.5	2,80,974.7	3,51,184.3	3,59,917.7	3,91,910.9
3. Water Supply and Sanitation	88,998.2	1,29,381.4	1,41,500.5	1,38,906.3	1,73,709.2
4. Housing	76,175.2	48,321.6	74,680.0	66,675.4	1,03,782.1
5. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	1,12,764.1	1,28,161.2	1,78,080.8	1,69,017.5	2,02,564.5
6. Labour and Labour welfare	14,221.4	16,078.2	22,398.0	21,442.3	25,500.4
7. Social Security and Welfare	2,09,582.8	2,46,140.1	3,46,207.8	3,84,947.9	4,17,166.2
8. Nutrition	37,688.3	33,176.0	40,251.1	49,731.7	43,194.7
9. Relief on account of Natural Calamities	33,324.0	38,436.3	44,483.4	51,679.7	44,227.0
10. Urban development	1,45,868.4	1,57,332.6	1,86,336.9	1,93,940.1	1,99,901.4
11. Others*	13,483.3	15,525.8	19,396.7	18,890.1	20,263.5
B. Economic Services (1 to 9)	12,15,037.1 (41.2)	14,01,930.4 (42.9)	15,95,172.0 (40.6)	16,15,566.5 (40.4)	17,34,982.6 (39.9)
1. Agriculture and Allied Activities	2,44,965.5	2,92,310.4	3,57,694.0	3,46,414.1	3,56,535.4
2. Rural Development	2,03,986.2	2,23,093.9	2,90,798.9	2,71,848.1	3,03,947.4
3. Special Area Programmes	8,770.1	9,143.2	11,746.8	10,687.2	12,699.4
4. Irrigation and Flood Control	1,32,567.7	1,72,994.4	1,92,803.1	1,82,291.1	2,12,803.9
5. Energy	2,60,918.5	3,02,112.3	2,84,430.8	3,31,735.0	3,33,103.8
6. Industry and Minerals	51,050.1	58,508.8	73,061.0	73,040.4	80,087.2
7. Transport and Communications	2,44,280.2	2,74,211.6	3,01,047.4	3,16,835.3	3,31,138.8
8. Science, Technology and Environment	3,980.2	3,902.0	6,115.9	4,794.5	5,770.6
9. General Economic Services	64,518.7	65,653.9	77,474.1	77,920.7	98,896.0
II. Loans and Advances by State Governments for Development Purposes (A+B)	69,820.4	56,930.0	83,171.0	83,762.0	82,512.0
A. Social Services (1 to 7)	27,041.9 (0.9)	26,168.9 (0.8)	42,506.7 (1.1)	40,364.8 (1.0)	39,825.6 (0.9)
1. Education, Sports, Art and Culture	2,107.6	2,854.9	1,882.6	2,625.5	2,151.0
2. Medical and Public Health	497.0	1,609.4	1,577.4	1,512.2	1,237.2
3. Family Welfare	-	-	-	-	-
4. Water Supply and Sanitation	5,801.9	3,929.9	9,005.5	7,263.1	8,610.7
5. Housing	2,005.8	1,537.7	1,588.2	1,664.4	2,143.5
6. Government Servants (Housing)	1,488.7	1,507.1	1,948.1	2,038.0	2,202.4
7. Others @	15,141.0	14,729.8	26,504.8	25,261.5	23,480.8
B. Economic Services (1 to 10)	42,778.5 (1.5)	30,761.1 (0.9)	40,664.3 (1.0)	43,397.2 (1.1)	42,686.4 (1.0)
1. Crop Husbandry	1,806.3	955.1	655.6	586.6	605.9
2. Soil and Water Conservation	-	-	-	-	-
3. Food Storage and Warehousing	1,208.3	444.1	495.7	349.1	706.9
4. Co-operation	976.4	1,000.4	376.4	4,175.0	161.5
5. Major and Medium Irrigation, etc.	10,768.0	2,215.2	9,877.0	9,877.0	9,877.0
6. Power Projects	8,437.1	8,492.2	10,989.7	10,398.5	10,351.4
7. Village and Small Industries	826.5	584.8	538.4	519.8	490.0
8. Other Industries and Minerals	758.9	563.2	918.8	778.4	1,114.0
9. Rural Development	2.7	9.4	7.0	6.0	8.0
10. Others+	17,994.2	16,496.8	16,805.7	16,706.8	19,371.7
III. Total Development Expenditure (I + II)	29,46,921.6 (100.0)	32,69,418.7 (100.0)	39,31,211.9 (100.0)	39,94,549.3 (100.0)	43,48,046.2 (100.0)

‘-’ : Nil/Negligible.

* : Include expenditure on information and publicity.

@ : Include urban development, social security and welfare, etc.

+ : Include forest, fisheries, animal husbandry, road and water transport services, etc.

Note : Figures in parentheses are per cent of total development expenditure.

Source : Budget documents of the State governments. Details in methodology.

Appendix Table 5: Non-Development Expenditure - Major Heads

(₹ Crore)

Item	2022-23	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	6
I. Non-Development Expenditure (General Services) on Revenue Account (i to vi)	12,96,064.3	13,95,850.0	16,21,984.6	15,74,348.0	17,74,299.7
i. Organs of State	35,213.3	46,749.7	63,762.2	66,855.2	58,858.8
ii. Fiscal Services	37,101.3	40,535.1	50,433.6	52,110.2	55,300.9
iii. Interest Payments and Servicing of Debt (1+2)	4,76,885.2	5,24,639.2	5,83,132.3	5,82,025.1	6,56,819.4
1. Appropriation for reduction or avoidance of Debt	18,137.5	17,463.8	19,600.7	20,480.5	32,081.8
2. Interest Payments	4,58,747.6	5,07,175.4	5,63,531.6	5,61,544.6	6,24,737.6
iv. Administrative Services (1 to 5)	2,54,595.2	2,72,523.9	3,31,546.4	3,13,616.3	3,57,237.8
1. Secretariat- General Services	12,091.4	12,699.2	16,939.2	15,391.6	17,588.8
2. District Administration	23,817.8	25,087.8	31,854.5	29,460.8	34,749.3
3. Police	1,73,984.6	1,87,826.7	2,18,692.4	2,09,105.6	2,32,847.6
4. Public Works	13,917.3	13,849.2	21,368.7	19,454.2	21,672.1
5. Others *	30,784.1	33,061.1	42,691.6	40,204.2	50,379.9
v. Pension	4,64,532.6	4,90,983.2	5,65,632.6	5,37,968.0	6,14,925.2
vi. Miscellaneous General Services	27,736.7	20,418.8	27,477.5	21,773.2	31,157.7
II. Non-Development Expenditure on Capital Account (1+2)	34,449.7	45,966.5	66,873.2	62,970.8	79,219.3
1. Non-Developmental (General Services)	32,301.8	43,134.4	64,064.8	58,659.0	74,689.3
2. Loans for Non-Development Purposes (a+b)	2,147.9	2,832.1	2,808.4	4,311.8	4,530.0
a) Government Servants (other than housing)	1,028.5	1,557.6	1,752.1	1,669.6	1,762.3
b) Miscellaneous	1,119.3	1,274.5	1,056.3	2,642.2	2,767.7
III. Total Non-Development Expenditure (I + II)	13,30,514.0	14,41,816.5	16,88,857.8	16,37,318.8	18,53,519.0
IV. III as per cent of Aggregate Receipts	27.9	26.9	27.1	26.6	27.1
V. III as per cent of Aggregate Disbursements	27.8	27.2	26.9	26.0	26.8

* Include expenditure on Public Service Commission, Treasury and Administration, Jails, etc.

Source : Budget documents of the State governments. Details in methodology.

Appendix Table 6: Development and Non-Development Expenditure*

(₹ Crore)

Item	2022-23	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	6
Aggregate Disbursements (1 to 3)	47,93,015.0	53,08,361.1	62,84,298.7	62,87,063.5	69,25,826.4
1. Development Expenditure (a + b)	29,46,921.6	32,69,418.7	39,31,211.9	39,94,549.3	43,48,046.2
a) Direct Development Expenditure (i + ii)	28,77,101.2	32,12,488.7	38,48,040.9	39,10,787.3	42,65,534.2
i) Economic Services	12,15,037.1	14,01,930.4	15,95,172.0	16,15,566.5	17,34,982.6
ii) Social Services	16,62,064.1	18,10,558.3	22,52,868.9	22,95,220.8	25,30,551.6
b) Loans and Advances for Development Purposes (i + ii)	69,820.4	56,930.0	83,171.0	83,762.0	82,512.0
i) Economic Services	42,778.5	30,761.1	40,664.3	43,397.2	42,686.4
ii) Social Services	27,041.9	26,168.9	42,506.7	40,364.8	39,825.6
2. Non-Development Expenditure (a + b)	13,30,514.0	14,41,816.5	16,88,857.8	16,37,318.8	18,53,519.0
a) Direct Non-Development Expenditure	13,28,366.2	14,38,984.4	16,86,049.3	16,33,007.0	18,48,989.0
b) Loans and Advances for Non-Development Purposes	2,147.9	2,832.1	2,808.4	4,311.8	4,530.0
3. Others (a to c)	5,15,579.3	5,97,125.9	6,64,229.1	6,55,195.5	7,24,261.2
a) Repayment of Loans to the Centre	24,819.2	27,483.2	28,744.1	29,175.4	28,777.8
b) Discharge of Internal Debt	3,81,745.4	4,50,132.9	4,98,004.1	4,88,861.7	5,42,742.4
<i>of which: Market Loans</i>	2,15,571.5	2,65,987.5	2,96,226.9	2,96,127.5	3,48,388.8
c) Grants-in-Aid and Contributions	1,09,014.8	1,19,509.8	1,37,480.9	1,37,158.3	1,52,741.0
<i>of which:</i>					
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,09,014.8	1,19,509.8	1,37,480.9	1,37,169.0	1,52,741.0

* : Include expenditure on both Revenue and Capital Account.

Source : Budget documents of the State governments. Details in methodology.

Appendix Table 7: Composition of Social Sector Expenditure*

Item	₹ (Crore)											
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17		
1												
1. Revenue Expenditure (i + ii)	2,28,122.4	2,85,130.1	3,48,872.1	4,02,920.0	4,67,852.0	5,36,676.1	6,10,293.8	7,40,020.3	8,61,451.9	9,73,062.7		
(i) Social Services (a to l)	2,03,765.7	2,55,268.5	3,08,550.0	3,65,711.2	4,25,643.6	4,85,363.2	5,50,120.8	6,33,141.0	7,40,108.3	8,35,442.9		
(a) Education, Sports, Art and Culture	1,00,775.3	1,21,276.3	1,51,670.3	1,87,617.3	2,16,066.6	2,45,401.5	2,73,534.9	3,15,425.7	3,49,494.1	3,86,926.0		
(b) Medical and Public Health	21,894.8	26,160.8	32,611.5	38,128.2	43,945.2	50,641.0	56,389.1	70,595.4	81,008.9	93,457.5		
(c) Family Welfare	3,557.0	4,487.9	5,689.7	6,765.4	7,583.7	9,526.0	10,139.8	15,110.3	16,461.9	18,014.0		
(d) Water Supply and Sanitation	9,814.1	10,281.3	10,517.6	11,505.9	12,704.3	12,428.5	14,654.4	20,575.6	27,176.9	35,170.0		
(e) Housing	4,016.6	5,885.8	5,739.4	6,427.9	6,676.0	8,640.9	8,707.6	12,510.2	15,121.9	19,769.6		
(f) Urban Development	14,219.1	21,771.7	22,744.4	21,653.5	22,839.8	28,344.5	31,530.6	34,408.3	43,003.2	61,207.5		
(g) Welfare of SCs, STs and OBCs	14,630.1	18,046.5	20,936.3	25,304.8	30,899.4	38,036.8	42,691.1	42,486.5	51,996.3	59,040.7		
(h) Labour and Welfare	2,351.3	2,839.1	3,404.0	4,027.5	4,382.5	5,916.2	6,954.2	7,506.8	7,080.8	7,552.9		
(i) Social Security and Welfare	17,611.8	25,233.7	32,848.9	38,729.9	48,506.9	55,563.2	65,543.5	72,280.9	90,270.8	98,085.9		
(j) Nutrition	6,178.4	8,475.1	11,234.6	13,453.3	15,691.4	16,955.6	19,570.2	20,388.1	21,564.9	22,817.8		
(k) Expenditure on Natural Calamities	6,656.6	8,325.8	8,409.0	8,761.6	13,691.8	10,980.9	16,936.4	18,342.5	32,738.5	27,998.8		
(l) Others	2,060.5	2,484.7	2,744.3	3,335.8	2,656.0	2,928.1	3,468.9	3,510.6	4,190.1	5,402.3		
(ii) Economic Services (a + b)	24,356.7	29,861.5	40,322.1	37,208.8	42,208.4	51,312.9	60,173.0	1,06,879.4	1,21,343.6	1,37,619.8		
(a) Rural Development	22,203.3	26,550.3	35,630.7	32,594.3	37,222.4	44,370.4	48,773.5	95,222.5	1,07,971.0	1,26,248.3		
(b) Food Storage and Warehousing	2,153.4	3,311.2	4,691.5	4,614.5	4,986.0	6,942.5	11,399.4	11,656.9	13,372.6	11,371.5		
2. Capital Outlay (i + ii)	29,818.9	38,485.3	43,059.8	40,748.5	45,901.7	56,458.1	60,923.6	83,860.0	98,665.9	1,13,884.1		
(i) Social Services (a to i)	22,989.9	29,168.0	29,374.0	31,401.2	34,336.6	43,291.4	50,110.3	63,070.0	69,555.3	83,782.4		
(a) Education, Sports, Art and Culture	3,360.4	4,594.9	4,146.4	5,055.2	4,581.5	5,767.7	7,330.0	8,760.0	10,590.4	11,681.1		
(b) Medical and Public Health	3,415.4	3,631.9	3,928.7	4,236.9	5,006.8	6,073.0	7,623.5	10,515.1	12,325.7	13,590.2		
(c) Family Welfare	40.5	72.6	105.2	8.8	73.3	61.0	251.6	313.6	280.7	127.4		
(d) Water Supply and Sanitation	9,343.9	11,330.8	10,158.2	8,810.5	8,925.7	11,450.5	13,582.4	18,740.0	18,756.6	22,750.9		
(e) Housing	1,009.2	1,209.3	1,048.9	3,040.6	3,165.3	4,361.6	5,025.8	7,511.8	6,653.7	10,032.7		
(f) Urban Development	2,457.3	4,149.9	6,198.8	5,196.9	7,395.2	9,066.2	7,516.9	7,111.6	9,592.1	12,420.2		
(g) Welfare of SCs, STs and OBCs	1,841.4	2,441.0	2,073.1	2,859.3	3,169.9	3,261.9	4,138.8	5,385.9	6,198.8	6,399.8		
(h) Social Security and Welfare	517.4	793.7	803.5	1,170.7	1,018.7	1,517.2	2,363.9	2,422.1	3,125.5	2,970.4		
(i) Others	1,004.3	943.7	911.0	1,022.4	1,000.2	1,732.3	2,277.4	2,303.7	2,031.8	3,809.7		
(ii) Economic Services (a + b)	6,829.0	9,317.4	13,685.8	9,347.2	11,565.0	13,166.7	10,813.4	20,792.1	29,110.6	30,101.7		
(a) Rural Development	5,728.4	5,831.5	7,025.1	9,243.7	9,971.9	9,953.8	10,008.0	18,365.8	26,255.6	23,898.7		
(b) Food Storage and Warehousing	1,100.6	3,485.9	6,660.6	103.6	1,593.1	3,212.8	805.3	2,426.3	2,855.0	6,203.0		
3. Loans and Advances by State Governments (i + ii)	7,525.2	7,922.8	7,805.3	8,268.1	9,815.6	9,808.6	7,963.7	6,177.5	8,818.6	41,241.6		
(i) Social Services (a to d)	6,179.8	6,394.4	5,828.7	7,295.4	7,275.6	7,509.2	6,669.2	5,916.3	8,684.3	9,642.2		
(a) Education	18.6	13.9	8.8	67.4	76.1	42.4	32.5	25.4	125.8	47.8		
(b) Housing	3,282.0	3,320.0	779.1	1,249.5	1,885.9	1,715.3	2,026.1	639.2	2,267.7	693.6		
(c) Housing (Government servants)	454.6	588.4	573.6	685.7	810.2	946.1	1,158.3	1,163.9	1,332.1	1,593.1		
(d) Others	2,424.6	2,472.1	4,467.3	5,292.8	4,503.3	4,805.3	3,452.3	4,087.8	4,958.7	7,307.7		
(ii) Economic Services (a + b)	1,345.4	1,528.4	1,976.6	972.7	2,540.0	2,299.4	1,314.5	261.2	134.3	31,599.3		
(a) Rural Development	2.9	4.2	3.3	3.6	5.6	5.3	6.1	4.2	4.0	3.7		
(b) Food Storage and Warehousing	1,342.5	1,524.2	1,973.2	969.1	2,534.4	2,294.1	1,308.4	256.9	130.3	31,595.6		
Total Social Sector Expenditure (1+2+3)	2,65,466.4	3,31,538.2	3,99,737.2	4,51,936.5	5,23,569.3	6,02,942.7	6,79,201.1	8,30,060.0	9,68,936.4	11,28,188.3		

Appendix Table 7: Composition of Social Sector Expenditure* (Concl'd.)

Item	(₹ Crore)										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (BE)	2024-25 (RE)	2025-26 (BE)	
1. Revenue Expenditure (i + ii)	10,58,642.8	11,86,239.2	12,67,449.2	13,51,173.2	15,01,451.3	16,70,374.8	17,87,621.9	22,22,723.7	22,53,875.0	24,48,396.9	
(i) Social Services (a to l)	9,13,348.7	10,32,141.7	11,05,285.2	11,67,386.2	13,23,524.2	14,84,370.9	15,78,926.9	19,54,557.3	19,93,191.5	21,62,076.9	
(a) Education, Sports, Art and Culture	4,24,798.0	4,67,961.5	5,16,390.7	5,12,428.9	5,69,751.4	6,46,223.9	6,81,183.3	8,03,010.0	7,96,671.7	8,53,790.9	
(b) Medical and Public Health	1,12,193.6	1,25,575.9	1,36,605.1	1,56,355.8	1,92,604.3	1,90,333.9	2,10,580.9	2,59,734.5	2,66,530.3	2,83,588.0	
(c) Family Welfare	20,528.4	23,409.8	26,379.8	31,192.2	32,106.8	37,244.3	36,251.1	45,158.1	43,549.8	49,270.6	
(d) Water Supply and Sanitation	39,190.4	38,187.6	29,574.3	29,133.5	35,775.4	39,542.6	45,751.4	46,813.1	47,483.4	53,048.0	
(e) Housing	27,623.6	31,503.1	25,565.2	28,109.6	32,612.0	63,373.3	38,464.7	60,959.7	52,395.0	87,467.5	
(f) Urban Development	62,677.2	67,444.4	72,141.7	84,671.4	89,317.7	1,04,532.1	1,07,854.8	1,26,812.4	1,25,945.9	1,29,483.7	
(g) Welfare of SCs, STs and OBCs	67,756.7	71,217.8	86,452.8	78,944.3	97,940.1	1,02,126.2	1,16,301.5	1,53,121.6	1,47,441.5	1,70,413.8	
(h) Labour and Welfare	9,272.7	11,085.0	10,886.9	11,382.7	15,496.8	14,221.4	16,078.2	22,398.0	21,442.3	25,500.4	
(i) Social Security and Welfare	1,03,858.5	1,34,868.2	1,28,971.8	1,42,090.1	1,68,974.8	2,06,092.8	2,43,029.5	3,39,597.8	3,77,640.2	4,09,294.5	
(j) Nutrition	23,505.2	24,642.3	27,006.3	26,765.1	29,494.3	37,688.3	33,176.0	40,251.1	49,731.7	43,194.7	
(k) Expenditure on Natural Calamities	15,985.9	29,827.7	39,090.3	60,135.8	51,397.3	33,324.0	38,436.3	44,483.4	51,679.7	44,227.0	
(l) Others	5,958.6	6,418.2	6,220.4	6,176.8	8,053.4	9,668.4	11,819.1	12,217.6	12,680.2	12,797.8	
(ii) Economic Services (a + b)	1,45,294.1	1,54,097.6	1,62,164.0	1,83,787.0	1,77,927.1	1,86,003.8	2,08,695.0	2,68,166.4	2,60,683.5	2,86,320.0	
(a) Rural Development	1,32,244.5	1,37,508.1	1,43,731.6	1,60,168.1	1,51,182.7	1,64,695.3	1,76,469.9	2,29,460.4	2,18,214.1	2,45,039.7	
(b) Food Storage and Warehousing	13,049.6	16,589.4	18,432.4	23,618.8	26,744.4	21,308.6	32,225.1	38,706.0	42,469.4	41,280.3	
2. Capital Outlay (i + ii)	1,25,126.8	1,35,237.1	1,27,080.9	1,40,073.2	1,93,870.5	2,24,024.1	2,85,998.0	3,64,988.1	3,60,360.2	4,32,036.1	
(i) Social Services (a to i)	92,819.0	1,01,097.9	88,927.5	1,11,552.9	1,54,449.8	1,77,693.2	2,31,631.4	2,98,311.6	3,02,029.3	3,68,474.7	
(a) Education, Sports, Art and Culture	13,135.0	13,856.9	12,547.1	16,368.0	19,341.5	24,483.1	35,847.2	45,339.4	43,400.5	54,540.8	
(b) Medical and Public Health	13,274.0	15,886.9	13,288.5	17,089.6	25,350.1	30,205.5	32,014.8	43,552.6	46,650.6	55,686.1	
(c) Family Welfare	386.6	504.5	701.5	580.3	816.0	1,467.8	2,127.9	2,739.2	3,187.1	3,366.3	
(d) Water Supply and Sanitation	28,701.6	32,003.1	28,390.7	38,954.3	54,148.6	49,455.6	83,629.9	94,687.4	91,422.9	1,20,661.2	
(e) Housing	8,898.3	5,832.4	4,343.5	6,475.4	10,558.5	12,802.0	9,856.9	13,720.3	14,280.4	16,314.6	
(f) Urban Development	15,463.7	20,099.0	17,735.5	21,745.1	32,140.0	41,336.3	49,477.8	59,524.5	67,994.2	70,417.7	
(g) Welfare of SCs, STs and OBCs	8,240.8	8,048.8	7,135.0	6,152.6	7,112.1	10,637.9	11,859.7	24,959.2	21,576.0	32,150.7	
(h) Social Security and Welfare	2,444.3	2,368.1	2,367.5	1,971.3	2,163.9	3,490.0	3,110.6	6,610.0	7,307.7	7,871.7	
(i) Others	2,274.6	2,498.2	2,418.1	2,216.4	2,819.0	3,814.9	3,706.7	7,179.2	6,209.9	7,465.7	
(ii) Economic Services (a + b)	32,307.8	34,139.2	38,153.3	28,520.3	39,420.7	46,330.9	54,366.6	66,676.5	58,330.9	63,561.5	
(a) Rural Development	26,174.4	27,061.1	25,596.4	30,562.0	28,975.5	39,290.9	46,624.0	61,338.5	53,634.0	58,907.8	
(b) Food Storage and Warehousing	6,133.4	7,078.2	12,556.9	-2,041.7	10,445.2	7,040.0	7,742.5	5,338.0	4,696.9	4,653.7	
3. Loans and Advances by State Governments (i + ii)	17,164.5	21,247.3	15,796.8	20,840.5	21,048.9	28,252.9	26,622.4	43,009.4	40,719.9	40,540.6	
(i) Social Services (a to d)	16,460.1	20,134.6	15,154.5	19,989.5	19,831.0	27,041.9	26,168.9	42,506.7	40,364.8	39,825.6	
(a) Education	379.3	761.8	795.9	661.3	785.8	2,107.6	2,854.9	1,882.6	2,625.5	2,151.0	
(b) Housing	2,205.6	3,062.1	1,034.3	898.8	1,590.0	2,005.8	1,537.7	1,588.2	1,664.4	2,143.5	
(c) Housing (Government servants)	1,116.2	1,394.3	970.3	516.0	888.5	1,488.7	1,507.1	1,948.1	2,038.0	2,202.4	
(d) Others	12,759.0	14,916.5	12,354.0	17,913.4	16,566.7	21,439.9	20,269.1	37,087.8	34,036.8	33,328.8	
(ii) Economic Services (a + b)	704.5	1,112.6	642.3	851.0	1,217.8	1,211.1	453.5	502.7	355.1	714.9	
(a) Rural Development	3.8	3.9	0.1	5.4	2.5	2.7	9.4	7.0	6.0	8.0	
(b) Food Storage and Warehousing	700.6	1,108.8	642.1	845.6	1,215.4	1,208.3	444.1	495.7	349.1	706.9	
Total Social Sector Expenditure (1 + 2 + 3)	12,00,934.1	13,42,723.6	14,10,326.9	15,12,087.0	17,16,370.7	19,22,651.8	21,00,242.3	26,30,721.1	26,54,955.1	29,20,973.6	

RE: Revised Estimates. BE: Budget Estimates.

*: Includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the State Governments.
 Note: Data from 2017-18 onwards include Delhi and Puducherry also.

Source: Budget documents of the State governments. Details in methodology.

Appendix Table 8: Decomposition of Gross Fiscal Deficit

Year	Per cent of GFD										
	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD (2+3+4-5)	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	Total (7+8+9-10)	
1	2	3	4	5	6	7	8	9	10	11	
2005-06	7,012.8	77,559.5	5,520.9	8.7	90,084.5	7.8	86.1	6.1	0.0	100.0	
2006-07	-24,857.2	98,063.2	6,207.3	1,905.7	77,507.6	-32.1	126.5	8.0	2.5	100.0	
2007-08	-42,942.7	1,18,862.1	6,490.5	6,955.2	75,454.7	-56.9	157.5	8.6	9.2	100.0	
2008-09	-12,672.2	1,42,627.7	4,899.4	265.6	1,34,589.3	-9.4	106.0	3.6	0.2	100.0	
2009-10	31,017.4	1,49,214.6	9,399.2	812.4	1,88,818.7	16.4	79.0	5.0	0.4	100.0	
2005-10 (Avg.)	-8,488.4	1,17,265.4	6,503.5	1,989.6	1,13,291.0	-14.8	111.0	6.3	2.5	100.0	
2010-11	-3,050.6	1,51,931.5	13,821.4	1,241.3	1,61,461.1	-1.9	94.1	8.6	0.8	100.0	
2011-12	-23,960.5	1,71,245.1	21,733.8	665.1	1,68,353.4	-14.2	101.7	12.9	0.4	100.0	
2012-13	-20,322.1	1,93,181.4	22,711.9	100.8	1,95,470.3	-10.4	98.8	11.6	0.1	100.0	
2013-14	10,563.2	2,20,552.8	17,096.7	360.4	2,47,852.2	4.3	89.0	6.9	0.1	100.0	
2014-15	45,704.4	2,71,909.7	10,722.4	1,145.8	3,27,190.8	14.0	83.1	3.3	0.4	100.0	
2010-15 (Avg.)	1,786.9	2,01,764.1	17,217.2	702.7	2,20,065.5	-1.7	93.3	8.7	0.3	100.0	
2015-16	5,381.7	3,33,383.7	83,039.2	1,134.2	4,20,670.4	1.3	79.3	19.7	0.3	100.0	
2016-17	40,491.2	3,92,188.5	1,02,031.3	379.1	5,34,331.8	7.6	73.4	19.1	0.1	100.0	
2017-18	18,839.3	3,93,620.7	-1,791.3	174.4	4,10,494.3	4.6	95.9	-0.4	0.0	100.0	
2018-19	17,769.2	4,40,311.3	5,583.1	893.8	4,62,769.8	3.8	95.1	1.2	0.2	100.0	
2019-20	1,21,494.6	4,18,377.2	-14,887.8	274.0	5,24,710.0	23.2	79.7	-2.8	0.1	100.0	
2015-20 (Avg.)	40,795.2	3,95,576.3	34,794.9	571.1	4,70,595.3	8.1	84.7	7.4	0.1	100.0	
2020-21	3,71,222.1	4,13,687.0	29,811.9	10,146.7	8,04,574.3	46.1	51.4	3.7	1.3	100.0	
2021-22	1,02,032.1	5,32,297.2	22,122.4	1,773.4	6,54,678.2	15.6	81.3	3.4	0.3	100.0	
2022-23	61,542.2	5,98,532.5	62,268.5	711.2	7,21,631.9	8.5	82.9	8.6	0.1	100.0	
2023-24	93,436.9	7,47,305.8	36,687.3	235.4	8,77,194.6	10.7	85.2	4.2	0.0	100.0	
2024-25 (BE)	80,119.5	9,17,643.0	64,489.5	23,113.9	10,39,138.1	7.7	88.3	6.2	2.2	100.0	
2024-25 (RE)	1,90,220.6	9,06,713.5	67,041.8	2,815.3	11,61,160.6	16.4	78.1	5.8	0.2	100.0	
2025-26 (BE)	81,573.9	10,56,070.7	62,361.2	24,931.1	11,75,074.7	6.9	89.9	5.3	2.1	100.0	

Avg.: Average. '-': Negligible/Nil. RE: Revised Estimates. BE: Budget Estimates.

Notes: 1. Negative (-) sign indicates surplus in deficit indicators.

2. Data from 2017-18 onwards include Delhi and Puducherry also.

Source: Budget documents of the State governments. Details in methodology.

Appendix Table 9: Financing of Gross Fiscal Deficit

Year	Market Borrowings	Loans from Centre	Special Securities Issued to NSSF	Loans from LIC, NABARD, NCD, SBI and Other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus(-)/ Deficit (+) (13+14+15)	Increase (+)/ Decrease (-) in Cash Balance	Withdrawal from (+)/ Addition to (-) Cash Balance Investment Account	Increase (+)/ Decrease (-) in WMA/OD from RBI	Gross Fiscal Deficit (GFD)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2005-06	15,304.8	-44.0	73,815.4	4,055.3	10,463.3	5,228.5	7,262.3	7,911.0	51.5	-16.8	-33,946.7	1,826.7	-34,760.7	-1,012.7	90,084.5
2006-07	13,082.7	-8,887.4	56,023.2	3,936.6	10,369.7	7,634.2	12,796.0	4,674.9	-305.0	-5,492.9	-16,324.4	4,782.6	-21,275.1	168.1	77,507.6
2007-08	53,924.8	-933.2	5,853.2	6,300.0	12,338.4	-5,922.8	13,581.0	3,738.4	1,253.7	-1,268.5	-13,410.3	8,793.3	-22,160.1	-43.5	75,454.7
2008-09	1,04,041.4	-761.3	1,479.0	5,687.8	15,640.8	7,541.9	4,594.4	8,799.9	-1,521.9	-1,964.0	-8,958.7	15,802.0	-24,458.3	-302.5	1,34,589.3
2009-10	1,12,648.0	-1,699.6	24,157.6	8,210.0	23,140.4	-1,993.2	12,371.4	5,869.5	2,974.7	-4,556.8	7,696.6	385.5	7,241.6	69.5	1,88,818.7
2005-10 (Avg.)	59,800	-2,465	32,266	5,640	14,391	2,498	10,121	6,199	491	-2,660	-12,989	6,318	-19,083	-224	1,13,291
2010-11	88,775.9	711.4	38,626.1	3,196.4	27,807.5	2,614.9	22,860.7	283.0	-892.1	-7,677.5	-14,845.1	355.6	-16,129.9	929.0	1,61,461.1
2011-12	1,35,396.1	179.9	-8,064.4	5,635.6	26,650.9	12,176.9	17,687.4	1,190.1	-476.9	-5,717.7	-16,304.5	-9,630.9	-5,905.7	-767.9	1,68,353.4
2012-13	1,46,248.7	1,730.4	-173.3	5,279.6	25,776.6	9,152.3	30,960.5	4,135.6	149.7	-4,706.0	-23,083.7	4,000.1	-27,547.7	463.9	1,95,470.3
2013-14	1,63,573.0	601.4	2,557.1	4,739.8	26,433.4	11,507.9	28,208.2	-10,337.8	1,438.2	1,033.6	18,097.5	-1,994.4	19,243.3	848.6	2,47,852.2
2014-15	2,06,441.4	962.8	24,000.5	4,082.3	27,015.0	525.7	29,449.0	4,179.0	3,146.4	9,671.2	17,717.3	3,313.1	11,324.0	3,080.2	3,27,190.8
2010-15 (Avg.)	1,48,087.0	837.2	11,389.2	4,586.8	26,736.7	7,195.5	25,833.2	-110.0	673.1	-1,479.3	-3,683.7	-791.3	-3,803.2	910.8	2,20,065.5
2015-16	2,58,367.0	1,039.1	27,097.0	16,513.3	33,045.8	309.1	23,229.8	-103.2	-615.3	92,404.0	-30,616.2	4,349.4	-31,602.8	-3,362.8	4,20,670.4
2016-17	3,51,672.0	5,228.8	-31,985.3	43,641.3	39,513.9	20,736.0	42,625.0	-28,804.0	-2,826.0	1,08,098.4	-13,568.3	-9,833.1	-683.6	-3,051.6	5,34,331.8
2017-18	3,44,615.8	4,634.0	-32,444.1	12,850.7	33,847.5	3,880.0	63,962.9	1,497.4	-1,776.2	-4,007.5	-16,566.3	-3,940.2	-13,619.7	993.6	4,10,494.3
2018-19	3,73,110.6	8,603.6	-33,574.0	17,955.2	47,533.5	17,356.5	51,591.3	-17,465.3	3,325.5	-24,382.9	18,715.8	-923.9	19,965.1	-325.5	4,62,769.8
2019-20	4,97,410.2	10,938.8	-32,260.0	21,147.9	39,985.4	-27,263.0	43,229.5	3,16,465.4	-6,091.6	-10,602.9	-3,28,249.7	-1,962.4	-3,27,262.4	975.1	5,24,710.0
2015-20 (Avg.)	3,65,035.1	6,088.9	-20,633.3	22,421.7	38,785.2	3,003.7	44,927.7	54,318.1	-1,596.7	32,301.8	-74,056.9	-2,462.0	-70,640.7	-954.2	4,70,595.3
2020-21	6,63,105.0	1,35,578.1	-31,177.2	7,340.8	40,940.3	7,927.0	22,586.9	-8,126.6	2,706.9	310.2	-36,617.1	1,501.2	-39,007.4	889.1	8,04,574.3
2021-22	5,09,072.1	1,77,864.0	-25,720.9	12,595.7	37,087.3	10,950.5	3,633.1	13,332.0	-633.7	-23,068.3	-60,433.5	-2,869.3	-55,848.0	-1,716.2	6,54,678.2
2022-23	5,42,816.7	87,853.6	-36,184.1	11,086.4	24,919.1	15,350.2	55,721.4	13,134.8	6,681.5	-26,521.4	26,773.9	3,243.3	24,405.4	-874.8	7,21,631.9
2023-24	7,41,070.8	1,15,034.5	-30,858.1	16,950.1	20,618.5	37,401.6	44,999.0	7,495.6	1,244.8	-17,821.3	-58,941.0	-10,131.6	-52,216.5	3,407.2	8,77,194.6
2024-25 (BE)	8,15,751.6	1,39,397.5	-32,349.7	27,340.1	31,424.9	3,741.1	5,898.9	12,031.2	10,551.5	-17,695.2	43,046.1	15,829.3	27,217.9	-1.0	10,39,138.1
2024-25 (RE)	8,33,417.7	1,70,434.1	-31,426.1	22,753.9	19,986.6	-4,081.5	3,209.4	21,089.7	20,155.7	-16,189.6	1,21,830.8	92,073.9	28,517.8	1,239.1	11,61,160.6
2025-26 (BE)	8,96,434.2	1,69,366.9	-27,633.1	25,075.0	22,923.0	-13,724.9	-11,903.8	21,160.9	14,414.1	-18,760.6	97,723.1	51,548.0	46,275.1	-100.0	11,75,074.7

RE: Revised Estimates. BE: Budget Estimates. NSSF: National Small Savings Fund. Avg.: Average.
 Notes: 1. 'Others' is a residual item and includes, *inter alia*, Contingency Funds, appropriation to Contingency Funds, Inter-State Settlement, Land Compensation and Other Bonds and Loans from Financial Institutions other than mentioned in the Table.

2. Due to the change in the accounting procedure from 1999-2000, Loans from the Centre excludes States' share in small saving collections which is shown under Securities issued to the NSSF under Internal Debt. Accordingly, repayments of small saving collections included under repayments of Loans to Centre is now shown under discharge of Internal Debt to have consistent accounting for receipts and expenditure.

3. All figures are on a net basis.

4. Data from 2017-18 onwards include Delhi and Puducherry also.

Sources: Budget documents of the State governments; CAG in respect of Jammu & Kashmir.

Appendix Table 10: Financing of Gross Fiscal Deficit - As per cent of Total

Year	(Per cent)														
	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NCD, SBI and Other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus(-)/ Deficit (+) (13+14+15)	Increase (-)/ Decrease (+) in Cash Balance	Withdrawal from (+)/ Addition to (-) Cash Balance Investment Account	Increase (+)/ Decrease (-) in WMA/OD from RBI	Gross Fiscal Deficit (GFD)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2005-06	17.0	0.0	81.9	4.5	11.6	5.8	8.1	8.8	0.1	0.0	-37.7	2.0	-38.6	-1.1	100.0
2006-07	16.9	-11.5	72.3	5.1	13.4	9.8	16.5	6.0	-0.4	-7.1	-21.1	6.2	-27.4	0.2	100.0
2007-08	71.5	-1.2	7.8	8.3	16.4	-7.8	18.0	5.0	1.7	-1.7	-17.8	11.7	-29.4	-0.1	100.0
2008-09	77.3	-0.6	1.1	4.2	11.6	5.6	3.4	6.5	-1.1	-1.5	-6.7	11.7	-18.2	-0.2	100.0
2009-10	59.7	-0.9	12.8	4.3	12.3	-1.1	6.6	3.1	1.6	-2.4	4.1	0.2	3.8	0.0	100.0
2005-10 (Avg.)	48.5	-2.8	35.2	5.3	13.0	2.5	10.5	5.9	0.4	-2.5	-15.8	6.4	-21.9	-0.2	100.0
2010-11	55.0	0.4	23.9	2.0	17.2	1.6	14.2	0.2	-0.6	-4.8	-9.2	0.2	-10.0	0.6	100.0
2011-12	80.4	0.1	-4.8	3.3	15.8	7.2	10.5	0.7	-0.3	-3.4	-9.7	-5.7	-3.5	-0.5	100.0
2012-13	74.8	0.9	-0.1	2.7	13.2	4.7	15.8	2.1	0.1	-2.4	-11.8	2.0	-14.1	0.2	100.0
2013-14	66.0	0.2	1.0	1.9	10.7	4.6	11.4	-4.2	0.6	0.4	7.3	-0.8	7.8	0.3	100.0
2014-15	63.1	0.3	7.3	1.2	8.3	0.2	9.0	1.3	1.0	3.0	5.4	1.0	3.5	0.9	100.0
2010-15 (Avg.)	67.9	0.4	5.5	2.2	13.0	3.7	12.2	0.0	0.2	-1.4	-3.6	-0.6	-3.3	0.3	100.0
2015-16	61.4	0.2	6.4	3.9	7.9	0.1	5.5	0.0	-0.1	22.0	-7.3	1.0	-7.5	-0.8	100.0
2016-17	65.8	1.0	-6.0	8.2	7.4	3.9	8.0	-5.4	-0.5	20.2	-2.5	-1.8	-0.1	-0.6	100.0
2017-18	84.0	1.1	-7.9	3.1	8.2	0.9	15.6	0.4	-0.4	-1.0	-4.0	-1.0	-3.3	0.2	100.0
2018-19	80.6	1.9	-7.3	3.9	10.3	3.8	11.1	-3.8	0.7	-5.3	4.0	-0.2	4.3	-0.1	100.0
2019-20	94.8	2.1	-6.1	4.0	7.6	-5.2	8.2	60.3	-1.2	-2.0	-62.6	-0.4	-62.4	0.2	100.0
2015-20 (Avg.)	77.3	1.3	-4.2	4.6	8.3	0.7	9.7	10.3	-0.3	6.8	-14.5	-0.5	-13.8	-0.2	100.0
2020-21	82.4	16.9	-3.9	0.9	5.1	1.0	2.8	-1.0	0.3	0.0	-4.6	0.2	-4.8	0.1	100.0
2021-22	77.8	27.2	-3.9	1.9	5.7	1.7	0.6	2.0	-0.1	-3.5	-9.2	-0.4	-8.5	-0.3	100.0
2022-23	75.2	12.2	-5.0	1.5	3.5	2.1	7.7	1.8	0.9	-3.7	3.7	0.4	3.4	-0.1	100.0
2023-24	84.5	13.1	-3.5	1.9	2.4	4.3	5.1	0.9	0.1	-2.0	-6.7	-1.2	-6.0	0.4	100.0
2024-25 (BE)	78.5	13.4	-3.1	2.6	3.0	0.4	0.6	1.2	1.0	-1.7	4.1	1.5	2.6	0.0	100.0
2024-25 (RE)	71.8	14.7	-2.7	2.0	1.7	-0.4	0.3	1.8	1.7	-1.4	10.5	7.9	2.5	0.1	100.0
2025-26 (BE)	76.3	14.4	-2.4	2.1	2.0	-1.2	-1.0	1.8	1.2	-1.6	8.3	4.4	3.9	0.0	100.0

RE: Revised Estimates. BE: Budget Estimates. NSSF: National Small Savings Fund. Avg.: Average. -: Nil/Negligible/Not Applicable.

Note: Same as in Appendix Table 9.

Source: Budget documents of the State governments. Details in methodology.

Appendix Table 11: Composition of Outstanding Liabilities of State Governments and UTs
(As at end-March)

Year	Market Loans	Power Bonds	UDAY	Compen-sation and Other Bonds	NSSF	WMA from RBI	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI and Other banks	Loans from NCDC	Loans from Other Institutions	Loans from Banks and FIs	Total Internal Debt	Loans and Advances from the Centre	Provident Funds, etc.	Reserve Fund	Deposit and Advances (Net Balances)	Conti-gency Fund	Total Outstanding Liabilities
2006	2,28,924.8	31,581.3	-	82.2	3,65,932.8	406.9	12,608.8	989.5	11,654.0	9,680.1	1,195.4	35,717.6	71,845.4	6,98,773.4	1,57,003.9	1,40,806.2	63,119.8	86,691.4	1,321.8	11,47,716.6
2007	2,42,777.2	26,050.7	-	81.8	4,25,309.0	299.0	12,197.3	970.9	15,622.2	9,176.1	1,117.9	30,253.2	69,337.7	7,63,855.4	1,46,652.6	1,49,920.1	78,761.2	1,01,067.8	1,319.4	12,41,576.4
2008	2,98,507.8	23,143.5	-	80.5	4,30,879.1	254.6	11,533.8	927.4	20,866.8	9,295.2	1,175.4	27,639.6	71,438.3	8,24,303.7	1,45,098.2	1,61,971.7	78,264.7	1,16,591.2	2,072.7	13,28,302.2
2009	4,01,923.7	21,690.6	-	79.5	4,31,915.4	372.3	10,841.7	905.4	27,429.1	9,099.3	1,189.1	28,315.5	77,780.0	9,33,761.5	1,43,870.2	1,77,434.0	83,927.0	1,28,349.7	2,852.6	14,70,195.1
2010	5,15,785.2	18,783.7	-	78.5	4,55,015.4	481.3	9,700.5	882.9	34,809.7	10,163.3	1,323.5	26,602.2	83,482.2	10,73,626.3	1,43,151.7	2,00,560.5	94,350.0	1,34,526.6	2,433.3	16,48,648.5
2011	6,04,094.4	14,423.5	-	78.2	4,94,644.4	1,410.4	9,509.1	777.6	40,809.8	5,941.7	1,565.0	23,115.1	81,718.2	11,96,369.1	1,44,169.9	2,28,235.3	1,03,172.0	1,53,655.9	3,374.3	18,28,976.5
2012	7,41,147.9	11,535.1	-	75.0	4,86,417.8	609.9	8,652.5	709.1	47,529.9	5,477.4	1,631.5	19,082.3	83,082.7	13,22,868.4	1,43,547.7	2,53,445.8	91,936.3	1,78,976.6	3,141.5	19,93,916.3
2013	8,74,602.7	8,665.1	-	75.0	4,86,753.6	553.7	7,908.5	640.6	54,172.6	4,983.8	1,526.9	15,952.0	85,194.3	14,55,884.5	1,44,812.4	2,79,365.0	1,31,558.0	1,95,229.5	3,446.2	22,10,245.6
2014	10,50,369.1	7,230.2	-	76.7	4,89,230.0	1,402.3	7,234.0	577.7	60,446.6	3,568.3	1,909.0	15,033.5	88,759.0	16,37,067.4	1,45,809.4	3,05,796.5	1,49,496.4	2,29,994.0	3,099.7	24,71,263.5
2015	12,69,196.7	2,906.8	-	143.8	5,13,215.3	4,482.5	5,914.9	484.8	61,567.3	1,142.6	1,738.0	23,906.7	94,754.3	18,84,699.4	1,47,166.8	3,20,085.2	99,592.8	2,46,094.4	6,121.0	27,03,759.6
2016	15,16,071.2	-	98,960.0	20,029.5	5,40,189.8	57.1	5,675.9	466.3	85,345.1	812.3	1,817.9	46,097.0	1,40,214.6	23,15,522.2	1,48,217.4	3,52,210.7	1,38,461.1	2,59,541.7	4,172.8	32,18,125.9
2017	18,57,110.2	-	2,08,056.0	19,991.8	5,07,833.6	842.9	4,883.7	419.2	1,00,505.5	30,092.5	2,026.1	60,643.7	1,96,570.7	27,92,405.2	1,53,463.1	4,06,154.7	1,22,653.5	3,30,211.8	4,469.1	38,09,357.3
2018	22,06,106.6	-	2,03,905.8	19,895.4	4,75,675.9	1,775.3	4,095.9	365.2	1,14,130.3	29,246.0	2,852.5	61,254.3	2,11,944.3	31,19,303.3	1,62,011.4	4,40,484.2	1,76,143.3	3,90,465.3	4,087.7	42,92,495.3
2019	25,61,386.8	-	1,97,270.1	19,962.4	4,42,019.1	1,518.6	3,400.7	308.4	1,34,147.4	28,592.6	2,163.4	63,438.7	2,32,051.2	34,54,208.2	1,71,534.3	4,86,938.6	2,01,956.1	4,65,421.5	6,710.8	47,86,769.5
2020	30,58,826.5	-	1,88,606.6	18,586.4	4,09,597.0	2,493.7	2,720.9	264.9	1,47,548.1	32,570.1	6,616.6	66,255.8	2,55,976.5	39,34,096.7	1,60,814.2	5,26,095.7	2,05,977.5	5,17,995.1	5,737.1	53,50,716.3
2021	37,22,109.8	-	1,78,709.7	17,272.4	3,75,124.2	2,690.7	1,033.6	219.1	1,59,860.4	28,168.1	4,700.7	64,549.3	2,58,531.1	45,54,437.9	3,13,511.1	5,39,887.0	2,10,535.2	5,31,477.1	5,151.8	61,55,000.1
2022	42,35,944.3	-	1,58,395.4	15,948.4	3,49,477.8	974.4	544.2	181.8	1,72,802.3	25,289.4	7,743.3	53,443.0	2,60,004.1	50,20,744.4	4,92,213.0	5,76,645.5	2,37,072.3	5,41,690.0	7,813.7	68,76,178.8
2023	47,78,760.4	-	1,35,728.3	14,597.2	3,13,293.6	-122.4	84.8	147.5	1,87,409.3	24,081.7	5,876.4	46,360.2	2,63,959.9	55,06,217.0	5,81,566.1	6,01,325.1	2,88,208.7	6,05,376.6	9,992.7	75,92,686.2
2024	55,19,895.0	-	1,13,062.2	13,272.5	2,82,435.5	3,506.8	-287.8	115.9	2,06,236.0	22,790.7	5,596.0	47,251.9	2,81,702.8	62,13,874.7	6,23,357.8	6,21,447.2	3,36,775.5	6,61,856.8	8,831.8	84,66,143.8
2025 RE	62,97,231.1	-	91,474.0	10,868.3	2,51,009.4	4,745.9	-613.3	115.9	2,32,990.6	21,335.0	3,956.6	30,828.4	2,88,013.1	69,43,338.5	7,93,791.9	6,41,433.8	3,32,694.0	6,65,066.2	9,915.8	93,86,243.6
2026 BE	71,93,665.4	-	91,474.0	10,868.3	2,23,376.3	4,645.9	-859.7	115.9	2,59,034.0	20,341.5	3,628.1	12,651.4	2,94,911.1	78,18,937.6	9,62,458.8	6,64,356.8	3,18,969.2	6,53,162.4	9,965.8	1,04,27,920.8

RE: Revised Estimates. BE: Budget Estimates. '-': Not applicable/Not available/negligible.

Notes: 1. Also see 'Explanatory Note on Data Sources and Methodology'.

2. Data from 2017-18 onwards include Delhi and Puducherry also.

Source : Budget documents of the State governments. Details in methodology.

Appendix Table 12: Composition of Outstanding Liabilities of State Governments and UTs - As per cent of Total
(As at end-March)

Year	Market Loans	Power Bonds	UDAY	Compensation and Other Bonds	NSSF	WMA from RBI	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI and Other banks	Loans from NCDC	Loans from Other Institutions	Loans from Banks and FIs	Total Internal Debt	Loans and Advances from the Centre	Provident Funds, etc.	Reserve Fund Advances (Net Balances)	Contingency Fund	Total Outstanding Liabilities	
1	2	3	4	5	6	7	8	9	10	11	12	13	14 = sum (8 to 13)	15 = sum (2 to 7)+14	16	17	18	19	20	21 = sum (15 to 20)
2006	19.9	2.8	-	0.0	31.9	0.0	1.1	0.1	1.0	0.8	0.1	3.1	6.3	60.9	13.7	12.3	5.5	7.6	0.1	100.0
2007	19.6	2.1	-	0.0	34.3	0.0	1.0	0.1	1.3	0.7	0.1	2.4	5.6	61.5	11.8	12.1	6.3	8.1	0.1	100.0
2008	22.5	1.7	-	0.0	32.4	0.0	0.9	0.1	1.6	0.7	0.1	2.1	5.4	62.1	10.9	12.2	5.9	8.8	0.2	100.0
2009	27.3	1.5	-	0.0	29.4	0.0	0.7	0.1	1.9	0.6	0.1	1.9	5.3	63.5	9.8	12.1	5.7	8.7	0.2	100.0
2010	31.3	1.1	-	0.0	27.6	0.0	0.6	0.1	2.1	0.6	0.1	1.6	5.1	65.1	8.7	12.2	5.7	8.2	0.1	100.0
2011	33.0	0.8	-	0.0	27.0	0.1	0.5	0.0	2.2	0.3	0.1	1.3	4.5	65.4	7.9	12.5	5.6	8.4	0.2	100.0
2012	37.2	0.6	-	0.0	24.4	0.0	0.4	0.0	2.4	0.3	0.1	1.0	4.2	66.3	7.2	12.7	4.6	9.0	0.2	100.0
2013	39.6	0.4	-	0.0	22.0	0.0	0.4	0.0	2.5	0.2	0.1	0.7	3.9	65.9	6.6	12.6	6.0	8.8	0.2	100.0
2014	42.5	0.3	-	0.0	19.8	0.1	0.3	0.0	2.4	0.1	0.1	0.6	3.6	66.2	5.9	12.4	6.0	9.3	0.1	100.0
2015	46.9	0.1	-	0.0	19.0	0.2	0.2	0.0	2.3	0.0	0.1	0.9	3.5	69.7	5.4	11.8	3.7	9.1	0.2	100.0
2016	47.1	-	3.1	0.6	16.8	0.0	0.2	0.0	2.7	0.0	0.1	1.4	4.4	72.0	4.6	10.9	4.3	8.1	0.1	100.0
2017	48.8	-	5.5	0.5	13.3	0.0	0.1	0.0	2.6	0.8	0.1	1.6	5.2	73.3	4.0	10.7	3.2	8.7	0.1	100.0
2018	51.4	-	4.8	0.5	11.1	0.0	0.1	0.0	2.7	0.7	0.1	1.4	4.9	72.7	3.8	10.3	4.1	9.1	0.1	100.0
2019	53.5	-	4.1	0.4	9.2	0.0	0.1	0.0	2.8	0.6	0.0	1.3	4.8	72.2	3.6	10.2	4.2	9.7	0.1	100.0
2020	57.2	-	3.5	0.3	7.7	0.0	0.1	0.0	2.8	0.6	0.1	1.2	4.8	73.5	3.0	9.8	3.8	9.7	0.1	100.0
2021	60.5	-	2.9	0.3	6.1	0.0	0.0	0.0	2.6	0.5	0.1	1.0	4.2	74.0	5.1	8.8	3.4	8.6	0.1	100.0
2022	61.6	-	2.3	0.2	5.1	0.0	0.0	0.0	2.5	0.4	0.1	0.8	3.8	73.0	7.2	8.4	3.4	7.9	0.1	100.0
2023	62.9	-	1.8	0.2	4.1	-0.0	0.0	0.0	2.5	0.3	0.1	0.6	3.5	72.5	7.7	7.9	3.8	8.0	0.1	100.0
2024	65.2	-	1.3	0.2	3.3	0.0	-0.0	0.0	2.4	0.3	0.1	0.6	3.3	73.4	7.4	7.3	4.0	7.8	0.1	100.0
2025 RE	67.1	-	1.0	0.1	2.7	0.1	-0.0	0.0	2.5	0.2	0.0	0.3	3.1	74.0	8.5	6.8	3.5	7.1	0.1	100.0
2026 BE	69.0	-	0.9	0.1	2.1	0.0	-0.0	0.0	2.5	0.2	0.0	0.1	2.8	75.0	9.2	6.4	3.1	6.3	0.1	100.0

RE: Revised Estimates. BE: Budget Estimates. '-': Not applicable/Not available/negligible.

Notes: 1. Also see 'Explanatory Note on Data Sources and Methodology'.

2. Data from 2017-18 onwards include Delhi and Puducherry also.

Source : Budget documents of the State governments. Details in methodology.

Appendix Table 13: State Government Market Borrowings

(₹ Crore)

Year	Gross Allocation	Repayments	Net Allocation
1	2	3	4
2007-08	80,570.0	11560.0 #	69,020.0
2008-09	1,29,080.0	14,370.0	1,14,710.0
2009-10	1,18,190.0	16,240.0	1,04,940.0
2010-11	1,57,200.0	15,640.0	1,42,160.0
2011-12	1,67,860.0	21,990.0	1,45,870.0
2012-13	2,18,710.0	30,630.0	1,88,080.0
2013-14	2,50,610.0	32,080.0	2,18,530.0
2014-15	2,69,840.0	33,380.0	2,36,460.0
2015-16 \$	2,94,560.3	33,370.4	2,61,189.9
2016-17	3,81,979.3	39,290.0	3,42,689.3
2017-18	4,19,099.5	78,818.8	3,40,280.7
2018-19	4,78,323.5	1,29,680.3	3,48,643.2
2019-20	6,34,520.5	1,47,067.0	4,87,453.5
2020-21	7,98,816.0	1,47,039.0	6,51,777.0
2021-22	7,01,626.0	2,09,143.0	4,92,483.0
2022-23	7,58,392.0	2,39,563.0	5,18,829.0
2023-24	10,07,058.0	2,89,918.0	7,17,140.0
2024-25	10,73,310.0	3,19,965.0	7,53,345.0

: Excluding ₹ 150 crore of buy-back of securities by Government of Odisha.

\$: Ministry of Finance, Government of India has discontinued to provide gross/net allocation figures.

Notes: 1. Data from 2007-08 onwards includes the Union Territory of Puducherry.

2. Gross and net allocation from 2008-09 onwards includes additional allocations.

Source : Reserve Bank of India, Ministry of Finance, Government of India

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Statement 1: Major Fiscal Indicators

(Per cent)

State/UT	Own Revenue/ Revenue Expenditure			Development Expenditure/ Aggregate Disbursement*			Non-Developmental Expenditure/ Aggregate Disbursement*			Interest Payment/ Revenue Expenditure		
	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	43.9	45.5	51.0	66.2	65.0	68.7	27.1	25.9	23.7	13.9	13.8	13.9
2. Arunachal Pradesh	18.0	15.2	15.4	72.5	73.8	62.3	25.6	24.0	36.0	4.2	3.6	3.3
3. Assam	36.2	36.6	36.8	61.8	63.9	61.8	34.3	31.0	31.5	8.6	8.2	9.4
4. Bihar	28.1	21.9	26.9	65.1	68.6	63.9	25.7	25.0	28.9	9.2	7.3	9.1
5. Chhattisgarh	47.0	49.6	55.0	66.0	74.6	72.7	17.5	18.8	20.1	5.9	7.0	6.9
6. Goa	76.9	75.8	78.4	64.9	64.8	63.4	28.7	30.1	29.3	11.2	10.2	11.4
7. Gujarat	83.4	79.9	78.5	65.4	66.5	67.0	24.8	23.9	23.5	14.4	13.7	13.5
8. Haryana	71.2	69.5	69.0	52.3	52.2	54.3	27.7	29.1	28.3	19.1	18.9	17.7
9. Himachal Pradesh	33.2	35.4	41.6	57.4	60.5	53.7	36.1	33.3	38.7	12.6	12.5	13.8
10. Jharkhand	54.0	54.7	55.2	69.5	70.7	73.9	24.6	22.8	20.0	8.9	7.3	5.7
11. Karnataka	72.8	68.6	72.0	66.6	65.9	64.0	24.5	25.4	28.0	12.7	12.9	14.6
12. Kerala	63.6	61.4	61.7	39.5	39.9	42.7	43.8	42.6	39.4	18.9	18.3	17.7
13. Madhya Pradesh	49.9	45.2	45.0	68.7	68.0	68.2	21.3	21.5	21.6	10.4	10.3	9.9
14. Maharashtra	72.7	70.6	69.3	61.2	63.9	59.9	25.9	23.4	27.8	10.3	9.7	10.7
15. Manipur	10.4	10.9	11.4	51.0	63.2	54.9	43.1	32.2	36.5	7.1	5.6	6.2
16. Meghalaya	22.6	24.4	24.4	65.9	71.0	70.8	24.2	23.6	22.0	6.9	6.3	6.6
17. Mizoram	21.0	18.5	21.1	61.4	65.3	54.0	35.1	31.7	43.2	5.4	4.7	6.4
18. Nagaland	15.4	14.9	14.4	54.8	55.9	51.5	41.6	40.6	43.3	7.2	7.4	7.7
19. Odisha	72.2	63.4	62.9	73.3	74.0	73.1	21.4	17.3	18.3	3.5	3.0	3.2
20. Punjab	46.4	51.9	55.6	33.8	39.5	37.3	31.4	30.0	30.9	19.2	18.1	18.4
21. Rajasthan	46.6	50.0	52.1	64.1	66.6	67.7	26.2	25.0	23.3	14.1	13.3	12.3
22. Sikkim	31.9	29.8	28.0	60.7	64.6	57.9	35.8	31.4	37.1	10.0	9.3	9.7
23. Tamil Nadu	62.4	64.9	66.9	54.9	56.4	55.3	28.4	28.9	29.5	17.3	17.7	18.5
24. Telangana	80.5	79.1	78.0	70.2	76.3	76.9	24.4	17.3	16.5	14.4	9.0	8.5
25. Tripura	18.2	16.9	16.8	58.7	63.4	63.5	35.2	32.5	31.4	7.3	6.2	5.9
26. Uttar Pradesh	48.3	45.5	54.8	63.7	62.8	59.6	28.4	29.2	31.9	11.0	11.0	11.0
27. Uttarakhand	50.1	47.4	47.4	57.4	58.1	55.0	31.9	31.3	32.2	11.0	11.8	11.7
28. West Bengal	41.3	38.1	40.4	59.5	62.5	65.2	29.7	27.9	25.7	18.9	17.1	16.2
29. Jammu and Kashmir	30.5	35.2	40.0	51.6	57.0	63.9	36.7	35.8	31.1	14.9	12.3	14.5
30. NCT Delhi	108.7	109.3	96.6	71.1	68.5	75.1	13.4	16.1	13.3	6.1	4.9	3.1
31. Puducherry	64.0	63.7	65.7	64.1	67.5	67.1	27.5	25.4	25.6	7.6	7.3	7.1
All States and UTs	56.5	54.6	57.3	61.6	63.5	62.8	27.2	26.0	26.8	12.6	11.8	12.0

(Contd.)

Statement 1: Major Fiscal Indicators (Concl.d.)

State/UT	Interest Payment/ Revenue Receipts						Committed Expenditure/ Revenue Expenditure			Pension/ Revenue Expenditure			Gross Transfers/ Aggregate Disbursement					
	2023-24 (Accounts)		2024-25 (RE)		2025-26 (BE)		2023-24 (Accounts)		2024-25 (RE)		2025-26 (BE)		2023-24 (Accounts)		2024-25 (RE)		2025-26 (BE)	
	14	15	16	17	18	19	20	21	22	23	24	25	23	24	25	24	25	26
1. Andhra Pradesh	17.0	17.6	16.1	30.9	29.4	28.7	10.2	9.0	8.7	33.7	32.9	34.6	33.7	32.9	34.6	33.7	32.9	34.6
2. Arunachal Pradesh	3.1	2.8	2.9	26.3	24.3	31.8	9.6	9.3	9.3	88.2	84.4	84.2	88.2	84.4	84.2	88.2	84.4	84.2
3. Assam	8.9	8.6	9.4	35.4	32.0	34.9	18.7	15.5	17.8	52.8	48.7	53.3	52.8	48.7	53.3	52.8	48.7	53.3
4. Bihar	9.1	8.4	8.8	29.9	25.7	30.5	12.8	11.3	13.2	59.7	56.0	61.3	59.7	56.0	61.3	59.7	56.0	61.3
5. Chhattisgarh	6.6	7.4	6.7	20.1	19.3	21.3	7.9	6.0	7.5	34.5	39.9	39.4	34.5	39.9	39.4	34.5	39.9	39.4
6. Goa	10.3	9.6	10.1	32.2	33.2	33.5	13.7	14.0	12.8	27.6	27.6	28.2	27.6	27.6	28.2	27.6	27.6	28.2
7. Gujarat	12.2	12.4	12.4	32.5	31.8	31.4	12.9	12.7	12.6	25.7	24.5	22.6	25.7	24.5	22.6	25.7	24.5	22.6
8. Haryana	21.3	21.9	20.5	37.7	37.1	35.4	11.9	11.5	11.1	13.5	13.1	13.3	13.5	13.1	13.3	13.5	13.1	13.3
9. Himachal Pradesh	14.4	14.3	15.9	41.0	39.1	43.1	22.5	21.4	23.8	48.1	43.2	40.7	48.1	43.2	40.7	48.1	43.2	40.7
10. Jharkhand	7.8	6.5	5.1	30.4	25.5	22.8	11.8	8.9	9.2	47.8	47.0	47.9	47.8	47.0	47.9	47.8	47.0	47.9
11. Karnataka	13.2	14.2	15.6	27.8	28.7	31.8	10.2	10.6	12.1	19.5	19.1	18.3	19.5	19.1	18.3	19.5	19.1	18.3
12. Kerala	21.7	22.4	20.9	41.7	39.9	38.6	18.0	17.0	16.4	19.2	18.4	20.9	19.2	18.4	20.9	19.2	18.4	20.9
13. Madhya Pradesh	9.9	10.3	9.8	25.2	25.2	25.8	9.9	9.7	10.0	46.1	44.9	43.6	46.1	44.9	43.6	46.1	44.9	43.6
14. Maharashtra	10.6	10.2	11.5	27.9	25.6	30.0	9.6	8.2	9.9	21.0	21.3	20.0	21.0	21.3	20.0	21.0	21.3	20.0
15. Manipur	6.6	4.6	5.6	48.4	39.0	41.9	18.6	17.4	18.1	81.1	86.4	84.9	81.1	86.4	84.9	81.1	86.4	84.9
16. Meghalaya	6.3	5.1	5.3	29.1	26.7	26.7	10.8	9.5	9.0	66.4	71.5	69.5	66.4	71.5	69.5	66.4	71.5	69.5
17. Mizoram	5.1	4.8	6.1	36.0	32.5	37.4	18.4	16.9	18.2	78.7	69.5	73.7	78.7	69.5	73.7	78.7	69.5	73.7
18. Nagaland	6.6	6.9	7.1	46.8	47.3	47.9	20.9	21.2	22.6	79.9	77.5	76.9	79.9	77.5	76.9	79.9	77.5	76.9
19. Odisha	2.9	2.6	2.8	22.6	20.6	21.7	13.5	11.8	12.4	37.5	39.5	39.4	37.5	39.5	39.4	37.5	39.5	39.4
20. Punjab	25.3	23.1	22.4	45.0	41.2	43.8	17.1	14.8	15.3	19.1	19.5	18.1	19.1	19.5	18.1	19.1	19.5	18.1
21. Rajasthan	16.8	14.9	13.6	29.7	27.8	27.0	11.2	10.3	10.4	34.0	35.4	34.1	34.0	35.4	34.1	34.0	35.4	34.1
22. Sikkim	9.9	8.4	8.8	36.0	33.3	35.3	15.8	14.1	16.0	58.4	65.4	63.0	58.4	65.4	63.0	58.4	65.4	63.0
23. Tamil Nadu	20.2	20.5	20.8	34.4	34.8	35.9	12.2	12.2	12.4	21.5	19.0	19.1	21.5	19.0	19.1	21.5	19.0	19.1
24. Telangana	14.4	8.8	8.4	31.1	20.8	19.8	10.0	5.9	5.8	15.4	18.6	18.6	15.4	18.6	18.6	15.4	18.6	18.6
25. Tripura	6.5	5.7	5.5	38.2	35.7	34.9	16.7	15.6	15.6	81.1	76.9	75.2	81.1	76.9	75.2	81.1	76.9	75.2
26. Uttar Pradesh	10.1	9.8	9.7	33.3	33.5	35.1	14.5	14.5	15.6	48.8	51.3	45.8	48.8	51.3	45.8	48.8	51.3	45.8
27. Uttarakhand	10.3	11.2	11.2	35.1	33.8	36.2	16.1	14.4	16.5	46.4	46.7	43.9	46.4	46.7	43.9	46.4	46.7	43.9
28. West Bengal	21.3	20.3	18.3	35.3	31.7	29.9	10.8	9.3	8.6	40.2	42.1	41.4	40.2	42.1	41.4	40.2	42.1	41.4
29. Jammu and Kashmir	14.2	11.6	12.7	46.4	43.4	39.4	15.5	21.2	19.2	55.8	53.2	52.2	55.8	53.2	52.2	55.8	53.2	52.2
30. NCT Delhi	5.4	4.2	2.8	10.0	9.0	7.3	0.0	0.0	0.0	3.2	10.4	27.5	3.2	10.4	27.5	3.2	10.4	27.5
31. Puducherry	7.6	7.6	7.2	28.4	26.3	26.6	14.2	12.7	13.3	31.7	28.7	28.4	31.7	28.7	28.4	31.7	28.7	28.4
All States and UTs	12.9	12.3	12.2	31.6	29.6	30.6	12.2	11.3	11.8	33.9	34.6	33.8	33.9	34.6	33.8	33.9	34.6	33.8

RE : Revised Estimates. BE : Budget Estimates.

* Development and Non development expenditure as a ratio to aggregate disbursement may not add up to hundred as aggregate disbursement also includes repayments.
Source : Budget documents of the State governments. Details in methodology.

Statements

Statement 2: Revenue Deficit/Surplus

(₹ Crore)

State/UT	2023-24 (Accounts)			2024-25 (Revised Estimates)			2025-26 (Budget Estimates)		
	Revenue Receipts	Revenue Expenditure	Revenue Surplus (-)/ Deficit (+)	Revenue Receipts	Revenue Expenditure	Revenue Surplus (-)/ Deficit (+)	Revenue Receipts	Revenue Expenditure	Revenue Surplus (-)/ Deficit (+)
1	2	3	4=3-2	5	6	7=6-5	8	9	10=9-8
1. Andhra Pradesh	1,73,767.0	2,12,449.6	38,682.5	1,76,031.2	2,24,342.6	48,311.5	2,17,976.5	2,51,162.5	33,186.0
2. Arunachal Pradesh	27,441.0	20,564.4	-6,876.6	33,546.3	26,336.6	-7,209.7	34,544.1	29,963.3	-4,580.7
3. Assam	91,534.5	94,162.9	2,628.4	1,12,205.3	1,17,572.9	5,367.6	1,17,226.0	1,17,226.0	0.0
4. Bihar	1,93,347.2	1,90,514.2	-2,833.1	2,44,442.8	2,81,230.4	36,787.6	2,60,831.4	2,52,000.3	-8,831.2
5. Chhattisgarh	1,03,508.2	1,14,741.0	11,232.8	1,21,200.0	1,28,406.0	7,206.0	1,41,000.0	1,38,196.0	-2,804.0
6. Goa	18,285.7	16,855.1	-1,430.7	21,281.5	20,060.7	-1,220.8	22,703.3	20,212.5	-2,490.8
7. Gujarat	2,22,762.7	1,89,285.7	-33,477.0	2,31,531.5	2,10,181.2	-21,350.2	2,51,553.1	2,31,857.9	-19,695.2
8. Haryana	1,01,314.8	1,13,195.7	11,880.9	1,12,624.4	1,30,472.1	17,847.7	1,27,816.8	1,48,416.6	20,599.8
9. Himachal Pradesh	39,173.0	44,731.6	5,558.6	43,704.0	50,200.2	6,496.2	42,343.0	48,733.0	6,390.1
10. Jharkhand	87,928.5	76,676.4	-11,252.1	1,10,337.7	98,474.2	-11,863.5	1,25,153.4	1,10,636.7	-14,516.7
11. Karnataka	2,33,342.9	2,42,614.4	9,271.6	2,57,800.7	2,83,927.8	26,127.0	2,92,476.5	3,11,738.7	19,262.2
12. Kerala	1,24,486.1	1,42,626.3	18,140.2	1,32,929.8	1,62,125.7	29,195.9	1,52,351.7	1,79,476.2	27,124.5
13. Madhya Pradesh	2,34,026.0	2,21,538.3	-12,487.8	2,62,009.0	2,60,983.1	-1,025.9	2,90,879.0	2,90,261.1	-618.0
14. Maharashtra	4,30,586.5	4,44,350.5	13,754.0	5,36,463.3	5,62,998.5	26,535.3	5,60,963.8	6,06,854.7	45,890.9
15. Manipur	14,706.2	13,821.7	-884.4	24,374.2	19,944.3	-4,429.9	21,438.5	19,495.9	-1,942.7
16. Meghalaya	17,977.9	16,583.5	-1,394.3	24,029.4	19,652.8	-4,376.6	25,591.4	20,556.2	-5,035.1
17. Mizoram	11,414.1	10,837.0	-577.1	13,230.5	13,333.6	103.0	12,947.6	12,384.7	-562.9
18. Nagaland	16,155.1	14,819.7	-1,335.4	17,247.0	16,145.0	-1,102.1	18,744.3	17,126.5	-1,617.7
19. Odisha	1,79,593.3	1,48,831.8	-30,761.5	2,14,000.0	1,86,065.4	-27,934.6	2,32,000.0	2,00,200.0	-31,800.0
20. Punjab	89,192.1	1,17,407.4	28,215.3	1,03,720.2	1,32,405.1	28,685.0	1,11,740.3	1,35,697.6	23,957.3
21. Rajasthan	2,03,276.3	2,42,230.9	38,954.6	2,62,618.3	2,94,557.4	31,939.2	2,94,536.5	3,25,545.9	31,009.4
22. Sikkim	8,351.4	8,220.6	-130.8	11,037.9	9,969.7	-1,068.2	12,231.4	11,028.2	-1,203.2
23. Tamil Nadu	2,64,596.7	3,09,717.8	45,121.1	2,93,906.4	3,40,373.9	46,467.5	3,31,568.8	3,73,203.7	41,634.9
24. Telangana	1,69,293.4	1,68,514.1	-779.3	2,02,107.7	1,96,219.0	-5,888.7	2,29,720.6	2,26,982.3	-2,738.3
25. Tripura	20,538.0	18,342.0	-2,196.0	24,513.6	22,568.6	-1,945.0	26,416.1	24,520.2	-1,896.0
26. Uttar Pradesh	4,65,801.2	4,29,787.9	-36,013.3	5,47,606.6	4,88,598.4	-59,008.1	6,62,690.9	5,83,174.6	-79,516.4
27. Uttarakhand	50,615.0	47,274.0	-3,341.1	59,235.7	56,383.3	-2,852.4	62,540.5	59,954.7	-2,585.9
28. West Bengal	2,00,267.6	2,25,959.5	25,691.9	2,27,590.8	2,70,852.4	43,261.7	2,66,060.4	3,01,375.4	35,314.9
29. Jammu and Kashmir	70,107.7	66,621.5	-3,486.2	88,504.8	83,579.7	-4,925.1	90,529.2	79,703.1	-10,826.1
30. NCT Delhi	56,797.8	50,335.5	-6,462.3	63,019.5	54,705.7	-8,313.7	81,545.8	71,884.5	-9,661.3
31. Puducherry	10,042.4	10,066.4	24.0	11,168.6	11,572.7	404.0	11,498.6	11,624.7	126.1
All States and UTs	39,30,240.2	40,23,677.1	93,436.9	45,84,018.6	47,74,239.1	1,90,220.6	51,29,619.6	52,11,193.4	81,573.9

Source : Budget documents of the State governments. Details in methodology.

Statement 3: Gross Fiscal Deficit/Surplus

(₹ Crore)

State/UT	2023-24 (Accounts)			2024-25 (Revised Estimates)			2025-26 (Budget Estimates)		
	Receipts	Expenditure	Surplus(-)/ Deficit(+)	Receipts	Expenditure	Surplus(-)/ Deficit(+)	Receipts	Expenditure	Surplus(-)/ Deficit(+)
	2	3	4	5	6	7	8	9	10
1. Andhra Pradesh	1,73,767.0	2,36,486.6	62,719.6	1,76,031.2	2,49,393.5	73,362.4	2,17,976.5	2,97,903.4	79,926.9
2. Arunachal Pradesh	27,441.0	29,029.9	1,588.9	33,546.3	36,879.3	3,333.1	34,544.1	38,798.7	4,254.6
3. Assam	91,534.5	1,12,389.2	20,854.7	1,12,205.3	1,49,210.2	37,004.9	1,17,226.0	1,44,624.3	27,398.3
4. Bihar	1,93,347.2	2,29,007.1	35,659.9	2,44,442.8	3,26,920.6	82,477.8	2,60,831.4	2,93,549.7	32,718.3
5. Chhattisgarh	1,03,513.2	1,30,446.4	26,933.2	1,21,200.0	1,51,549.5	30,349.5	1,41,000.0	1,64,899.9	23,899.9
6. Goa	18,285.7	20,421.3	2,135.6	21,281.5	25,369.7	4,088.2	22,703.3	25,548.4	2,845.1
7. Gujarat	2,22,762.7	2,46,256.0	23,493.3	2,33,031.5	2,83,601.9	50,570.4	2,71,253.1	3,29,650.5	58,397.4
8. Haryana	1,01,429.7	1,32,870.7	31,441.0	1,13,324.4	1,45,880.4	32,556.0	1,32,416.8	1,68,411.5	35,994.7
9. Himachal Pradesh	39,175.2	50,441.0	11,265.7	43,704.0	59,629.3	15,925.3	42,343.0	52,680.9	10,338.0
10. Jharkhand	87,928.5	94,260.5	6,332.0	1,10,337.7	1,21,820.4	11,482.7	1,25,153.4	1,36,406.9	11,253.4
11. Karnataka	2,33,378.9	2,98,901.2	65,522.4	2,57,838.7	3,40,778.9	82,940.1	2,92,512.5	3,82,940.8	90,428.2
12. Kerala	1,24,533.7	1,58,791.7	34,258.1	1,32,974.8	1,77,721.8	44,747.0	1,52,418.0	1,97,456.5	45,038.5
13. Madhya Pradesh	2,34,029.8	2,78,514.6	44,484.8	2,62,012.8	3,24,447.6	62,434.8	2,90,882.8	3,69,784.4	78,901.6
14. Maharashtra	4,30,596.5	5,21,155.8	90,559.3	5,36,463.3	6,69,336.5	1,32,873.3	5,60,963.8	6,97,198.4	1,36,234.6
15. Manipur	14,706.2	16,569.5	1,863.3	24,374.2	26,461.6	2,087.4	21,438.5	23,534.9	2,096.3
16. Meghalaya	17,977.9	21,130.1	3,152.2	24,029.4	25,543.8	1,514.4	25,591.4	27,561.6	1,970.2
17. Mizoram	11,414.1	12,091.8	677.7	13,230.5	15,891.1	2,660.6	12,947.6	14,599.3	1,651.7
18. Nagaland	16,155.1	17,939.6	1,784.5	17,247.0	20,529.6	3,282.5	18,744.3	20,094.3	1,350.0
19. Odisha	1,79,593.3	1,94,336.0	14,742.8	2,14,000.0	2,43,403.4	29,403.4	2,32,000.0	2,66,200.0	34,200.0
20. Punjab	89,192.1	1,22,307.2	33,115.1	1,04,220.2	1,40,970.1	36,749.9	1,12,240.3	1,46,441.4	34,201.1
21. Rajasthan	2,03,290.5	2,68,870.1	65,579.5	2,62,638.3	3,32,729.1	70,090.8	2,94,556.5	3,79,200.1	84,643.6
22. Sikkim	8,351.4	10,881.4	2,530.0	11,037.9	14,264.2	3,226.3	12,231.4	15,534.2	3,302.8
23. Tamil Nadu	2,64,608.5	3,55,038.6	90,430.1	2,93,915.0	3,95,262.8	1,01,347.9	3,31,573.8	4,38,537.0	1,06,963.2
24. Telangana	1,69,293.4	2,19,256.5	49,963.1	2,02,107.7	2,48,872.1	46,764.5	2,29,720.6	2,83,730.4	54,009.7
25. Tripura	20,538.0	21,175.6	637.6	24,513.6	29,739.7	5,226.0	26,416.1	31,377.7	4,961.6
26. Uttar Pradesh	4,65,801.2	5,46,523.8	80,722.6	5,47,606.6	6,42,411.1	94,804.6	6,62,690.9	7,54,090.7	91,399.8
27. Uttarakhand	50,615.0	58,364.0	7,749.0	59,235.7	68,762.0	9,526.3	62,540.5	75,145.5	12,604.9
28. West Bengal	2,00,267.6	2,54,260.7	53,993.1	2,27,590.8	3,00,608.6	73,017.8	2,66,060.4	3,39,238.4	73,178.0
29. Jammu and Kashmir	70,107.7	78,715.8	8,608.1	88,504.8	1,03,171.0	14,666.2	90,529.2	1,06,635.9	16,106.7
30. NCT Delhi	56,797.8	60,731.9	3,934.1	63,019.5	64,543.1	1,523.7	81,545.8	95,248.8	13,703.0
31. Puducherry	10,042.4	10,505.6	463.2	11,168.6	12,291.4	1,122.7	11,498.6	12,600.9	1,102.4
All States and UTs	39,30,475.6	48,07,670.2	8,77,194.6	45,86,833.9	57,47,994.4	11,61,160.6	51,54,550.7	63,29,625.3	11,75,074.7

Notes : 1. GFD Receipts includes revenue receipts and miscellaneous capital receipts.

2. GFD Expenditure includes revenue expenditure, capital outlay and loans and advances net of recoveries.

Source : Budget documents of the State governments. Details in methodology.

Statements

Statement 4: Decomposition of Gross Fiscal Deficit

(₹ Crore)

State/UT	2023-24 (Accounts)				2024-25 (Revised Estimates)				2025-26 (Budget Estimates)						
	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD (2+3-4-5)	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD (7+8-9-10)	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD (12+13-14-15)
1	2	3	4	5	6=	7	8	9	10	11=	12	13	14	15	16=
1. Andhra Pradesh	38,682.5	23,330.5	706.6	-	62,719.6	48,311.5	24,072.5	978.4	-	73,362.4	33,186.0	40,635.7	6,105.2	-	79,926.9
2. Arunachal Pradesh	-6,876.6	8,463.8	1.7	-	1,588.9	-7,209.7	10,548.9	-6.1	-	3,333.1	-4,580.7	8,842.4	-7.0	-	4,254.6
3. Assam	2,628.4	21,444.2	-3,218.0	-	20,854.7	5,367.6	33,896.6	-2,259.3	-	37,004.9	-	29,364.5	-1,966.2	-	27,398.3
4. Bihar	-2,833.1	36,453.0	2,039.9	-	35,659.9	36,787.6	43,686.1	2,004.1	-	82,477.8	-8,831.2	40,531.8	1,017.7	-	32,718.3
5. Chhattisgarh	11,232.8	15,418.9	286.5	5.0	26,933.2	7,206.0	22,994.0	149.5	-	30,349.5	-2,804.0	26,341.0	362.9	-	23,899.9
6. Goa	-1,430.7	3,566.2	0.1	-	2,135.6	-1,220.8	5,317.8	-8.8	-	4,088.2	-2,490.8	5,329.5	6.4	-	2,845.1
7. Gujarat	-33,477.0	55,679.3	1,291.0	-	23,493.3	-21,350.2	70,172.6	3,248.0	1,500.0	50,570.4	-19,695.2	95,471.7	2,320.9	19,700.0	58,397.4
8. Haryana	11,880.9	15,920.9	3,754.1	114.8	31,441.0	17,847.7	12,752.5	2,655.8	700.0	32,556.0	20,599.8	16,164.1	3,830.8	4,600.0	35,994.7
9. Himachal Pradesh	5,558.6	5,629.8	79.6	2.2	11,265.7	6,496.2	9,273.2	156.0	-	15,925.3	6,390.1	3,941.1	6.8	-	10,338.0
10. Jharkhand	-11,252.1	20,569.9	-2,985.9	-	6,332.0	-11,863.5	19,095.9	4,250.3	-	11,482.7	-14,516.7	22,620.6	3,149.6	-	11,253.4
11. Karnataka	9,271.6	52,120.1	4,166.7	36.0	65,522.4	26,127.0	54,411.9	2,439.2	38.0	82,940.1	19,262.2	68,172.2	3,029.8	36.0	90,428.2
12. Kerala	18,140.2	13,584.5	2,580.9	47.5	34,258.1	29,195.9	14,069.9	1,526.3	45.0	44,747.0	27,124.5	16,938.1	1,042.2	66.3	45,038.5
13. Madhya Pradesh	-12,487.8	56,538.6	437.7	3.8	44,484.8	-1,025.9	64,929.9	-1,465.4	3.8	62,434.8	-618.0	82,513.4	-2,990.1	3.8	78,901.6
14. Maharashtra	13,754.0	72,573.4	4,232.0	-	90,559.3	26,535.3	95,022.1	11,315.9	-	1,32,873.3	45,890.9	84,457.4	5,886.4	-	1,36,234.6
15. Manipur	-884.4	2,748.6	-0.8	-	1,863.3	-4,429.9	6,518.9	-1.6	-	2,087.4	-1,942.7	4,040.0	-1.0	-	2,096.3
16. Meghalaya	-1,394.3	4,529.5	17.0	-	3,152.2	-4,376.6	5,869.5	21.5	-	1,514.4	-5,035.1	6,995.3	10.1	-	1,970.2
17. Mizoram	-577.1	1,253.8	1.0	-	677.7	103.0	2,572.7	-15.1	-	2,660.6	-562.9	2,235.8	-21.2	-	1,651.7
18. Nagaland	-1,335.4	3,122.5	-2.6	-	1,784.5	-1,102.1	4,385.6	-1.0	-	3,282.5	-1,617.7	2,968.7	-1.0	-	1,350.0
19. Odisha	-30,761.5	43,273.4	2,230.9	-	14,742.8	-27,934.6	55,392.0	1,946.0	-	29,403.4	-31,800.0	65,012.0	988.0	-	34,200.0
20. Punjab	28,215.3	4,742.8	157.0	-	33,115.1	28,685.0	8,346.6	218.3	500.0	36,749.9	23,957.3	10,301.6	442.2	500.0	34,201.1
21. Rajasthan	38,954.6	26,645.7	-6.5	14.2	65,579.5	31,939.2	38,288.2	-116.5	20.0	70,090.8	31,009.4	53,686.2	-31.9	20.0	84,643.6
22. Sikkim	-130.8	2,660.7	0.2	-	2,530.0	-1,068.2	4,293.4	1.0	-	3,226.3	-1,203.2	4,505.0	1.0	-	3,302.8
23. Tamil Nadu	45,121.1	40,500.2	4,820.6	11.9	90,430.1	46,467.5	46,766.0	8,122.9	8.5	1,01,347.9	41,634.9	57,231.0	8,102.4	5.0	1,06,963.2
24. Telangana	-779.3	43,917.6	6,824.8	-	49,963.1	-5,888.7	33,087.9	19,565.3	-	46,764.5	-2,738.3	36,504.4	20,243.6	-	54,009.7
25. Tripura	-2,196.0	2,734.2	99.4	-	637.6	-1,945.0	7,171.8	-0.8	-	5,226.0	-1,896.0	6,887.2	-29.7	-	4,961.6
26. Uttar Pradesh	-36,013.3	1,10,555.4	6,180.5	-	80,722.6	-59,008.1	1,47,718.5	6,094.2	-	94,804.6	-79,516.4	1,65,242.9	5,673.2	-	91,399.8
27. Uttarakhand	-3,341.1	10,981.8	108.3	-	7,749.0	-2,852.4	11,768.2	610.5	-	9,526.3	-2,585.9	14,763.1	427.7	-	12,604.9
28. West Bengal	25,691.9	28,963.1	-661.8	-	53,993.1	43,261.7	29,147.3	608.8	-	73,017.8	35,314.9	39,337.7	-1,474.7	-	73,178.0
29. Jammu and Kashmir	-3,486.2	12,088.9	5.5	-	8,608.1	-4,925.1	19,567.8	23.6	-	14,666.2	-10,826.1	26,836.2	96.6	-	16,106.7
30. NCT Delhi	-6,462.3	6,855.4	3,541.0	-	3,934.1	-8,313.7	4,856.8	4,980.6	-	1,523.7	-9,661.3	17,224.1	6,140.1	-	13,703.0
31. Puducherry	24.0	439.2	-	-	463.2	404.0	718.6	0.1	-	1,122.7	126.1	975.7	0.5	-	1,102.4
All States and UTs	93,436.9	7,47,305.8	36,687.3	235.4	8,77,194.6	1,90,220.6	9,06,713.5	67,041.8	2,815.3	11,61,160.6	81,573.9	10,56,070.7	62,361.2	24,931.1	11,75,074.7

GFD: Gross Fiscal Deficit. '-': Nil/Negligible.

Note: Negative (-) sign indicates surplus in deficit indicators.

Source : Budget documents of the State governments. Details in methodology.

Statement 5: Financing of Gross Fiscal Deficit – 2023-24 (Accounts)

State/UT	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus (-)/ Deficit (+)	Gross Fiscal Surplus (-)/ Deficit (+) (Col.2 to 12)
	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	55,329.5	3,630.0	-1,172.9	787.9	1,514.2	838.1	692.7	-452.0	13.1	-5.6	1,544.6	62,719.6
2. Arunachal Pradesh	669.3	2,338.0	-174.3	365.2	652.1	1,047.4	-136.1	35.7	-110.1	11.4	-3,109.7	1,588.9
3. Assam	16,000.0	5,839.6	-755.0	2,284.6	-370.7	-533.3	-773.0	2,109.3	-53.0	-0.4	-2,893.4	20,854.7
4. Bihar	30,142.9	9,131.1	-1,888.3	85.7	-255.8	1,222.7	1,228.6	8,841.6	-2.4	-233.2	-12,613.0	35,659.9
5. Chhattisgarh	26,300.0	3,551.4	-455.9	545.9	1,521.7	766.0	258.3	-104.5	-52.8	-4.5	-5,392.5	26,933.2
6. Goa	1,560.0	620.5	-201.4	325.3	-17.9	-379.3	198.0	-209.7	744.2	458.4	-962.4	2,135.6
7. Gujarat	11,948.5	4,313.5	-3,629.4	1,622.6	26.0	923.2	9,330.2	-1,776.4	352.1	20.3	362.5	23,493.3
8. Haryana	33,553.8	1,535.2	-1,004.4	413.0	98.4	1,427.7	2,447.1	-445.3	-15.2	-5,516.9	-1,052.5	31,441.0
9. Himachal Pradesh	6,144.9	1,541.5	-569.1	177.6	1,655.3	345.0	37.5	40.3	126.3	-289.2	2,055.6	11,266.7
10. Jharkhand	-1,950.0	4,784.7	-769.5	626.1	540.5	3,113.9	3,935.0	-95.7	39.5	-828.2	-3,064.2	6,332.0
11. Karnataka	63,002.8	4,266.6	-1,627.9	2,187.9	3,554.3	5,140.4	7,473.5	2,605.6	55.7	-2.0	-21,134.5	65,522.4
12. Kerala	26,638.0	-31.8	3,818.0	-299.5	-246.7	380.0	68.7	-88.8	1,207.0	-135.7	2,948.8	34,258.1
13. Madhya Pradesh	27,000.0	12,456.4	3,256.6	1,472.3	-1,043.4	3,601.4	-1,166.7	-1,595.7	523.4	-641.1	621.7	44,484.8
14. Maharashtra	79,737.4	8,098.5	-5,380.7	2,238.4	526.5	1,738.7	10,078.7	-6,646.9	-389.2	477.1	80.8	90,559.3
15. Manipur	1,076.0	541.5	-54.0	73.0	-53.7	-22.2	64.8	-38.3	24.0	0.0	252.2	1,863.3
16. Meghalaya	924.0	1,336.6	-53.8	67.6	89.8	63.7	213.8	-0.7	-4.8	175.4	340.6	3,152.2
17. Mizoram	642.3	726.3	-17.0	167.2	-480.4	-8.2	85.0	337.7	-273.7	-5.3	-496.0	677.7
18. Nagaland	2,016.3	971.4	-13.1	8.6	-76.0	0.0	-27.8	-217.8	25.2	-58.9	-843.5	1,784.5
19. Odisha	-4,656.8	3,434.7	-882.5	1,303.9	-800.3	7,400.8	5,648.3	-150.1	26.6	9,414.6	-5,996.5	14,742.8
20. Punjab	31,657.0	-412.0	-1,841.5	-1,297.1	600.9	1,622.1	159.0	51.5	20.3	108.5	2,446.3	33,115.1
21. Rajasthan	56,624.0	9,371.9	-1,584.8	825.5	6,096.5	1,111.5	589.1	120.4	-8.4	-6,968.8	-597.2	65,579.5
22. Sikkim	1,701.0	789.5	-16.1	17.0	-1.0	-73.7	57.0	112.8	-107.3	-2.3	53.1	2,530.0
23. Tamil Nadu	78,251.7	13,073.3	-1,803.1	796.2	1,315.4	-344.1	-8,171.8	5,537.5	-5.1	-2,291.2	4,071.4	90,430.1
24. Telangana	40,276.8	1,623.6	-827.3	-92.0	1,899.8	607.5	3,713.4	497.0	-17.0	-1,038.1	3,319.3	49,963.1
25. Tripura	-550.0	664.8	-119.0	500.6	240.1	124.1	-42.0	30.9	-0.4	0.0	-211.5	637.6
26. Uttar Pradesh	89,650.0	17,962.9	-5,122.1	1,180.3	947.9	3,078.7	2,264.0	25.0	-707.1	-4,581.1	-23,976.0	80,722.6
27. Uttarakhand	3,800.0	1,981.6	-781.0	194.3	217.7	803.5	582.7	-147.8	-2.5	-130.3	1,231.0	7,749.0
28. West Bengal	48,910.0	6,215.2	-6,340.0	-81.3	1,244.7	2,894.7	5,688.5	-908.7	0.6	1,074.1	-4,704.8	53,993.1
29. Jammu and Kashmir	14,196.2	-121.1	-848.6	392.2	1,148.3	511.4	445.1	-30.2	-9.7	-6,811.9	-263.6	8,608.1
30. NCT Delhi	-	-4,993.7	-	-	-	-	-	-	-	-	8,927.8	3,934.1
31. Puducherry	475.0	-207.4	-	61.1	74.1	-	57.3	58.6	-154.4	-16.1	114.8	463.2
All States and UTs	7,41,070.8	1,15,034.5	-30,858.1	16,950.1	20,618.5	37,401.6	44,999.0	7,495.6	1,244.8	-17,821.3	-58,941.0	8,77,194.6

‘-’: Nil/Negligible.

Notes: 1. Same as in Appendix Table 9.

2. ‘Others’ include Loans from other institutions, compensation bonds, appropriation to contingency fund, inter-state settlement and contingency fund.

Source : Budget documents of the State governments. Details in methodology.

Statement 6: Financing of Gross Fiscal Deficit – As per cent of Total – 2023-24 (Accounts)

(Per cent)

State/UTs	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus (-)/ Deficit (+)	Gross Fiscal Surplus (-)/ Deficit (+) (Col.2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	88.2	5.8	-1.9	1.3	2.4	1.3	1.1	-0.7	0.0	0.0	2.5	100.0
2. Arunachal Pradesh	42.1	147.1	-11.0	23.0	41.0	65.9	-8.6	2.2	-6.9	0.7	-195.7	100.0
3. Assam	76.7	28.0	-3.6	11.0	-1.8	-2.6	-3.7	10.1	-0.3	0.0	-13.9	100.0
4. Bihar	84.5	25.6	-5.3	0.2	-0.7	3.4	3.4	24.8	0.0	-0.7	-35.4	100.0
5. Chhattisgarh	97.6	13.2	-1.7	2.0	5.7	2.8	1.0	-0.4	-0.2	0.0	-20.0	100.0
6. Goa	73.0	29.1	-9.4	15.2	-0.8	-17.8	9.3	-9.8	34.8	21.5	-45.1	100.0
7. Gujarat	50.9	18.4	-15.4	6.9	0.1	3.9	39.7	-7.6	1.5	0.1	1.5	100.0
8. Haryana	106.7	4.9	-3.2	1.3	0.3	4.5	7.8	-1.4	0.0	-17.5	-3.3	100.0
9. Himachal Pradesh	54.5	13.7	-5.1	1.6	14.7	3.1	0.3	0.4	1.1	-2.6	18.2	100.0
10. Jharkhand	-30.8	75.6	-12.2	9.9	8.5	49.2	62.1	-1.5	0.6	-13.1	-48.4	100.0
11. Karnataka	96.2	6.5	-2.5	3.3	5.4	7.8	11.4	4.0	0.1	0.0	-32.3	100.0
12. Kerala	77.8	-0.1	11.1	-0.9	-0.7	1.1	0.2	-0.3	3.5	-0.4	8.6	100.0
13. Madhya Pradesh	60.7	28.0	7.3	3.3	-2.3	8.1	-2.6	-3.6	1.2	-1.4	1.4	100.0
14. Maharashtra	88.0	8.9	-5.9	2.5	0.6	1.9	11.1	-7.3	-0.4	0.5	0.1	100.0
15. Manipur	57.7	29.1	-2.9	3.9	-2.9	-1.2	3.5	-2.1	1.3	0.0	13.5	100.0
16. Meghalaya	29.3	42.4	-1.7	2.1	2.8	2.0	6.8	0.0	-0.2	5.6	10.8	100.0
17. Mizoram	94.8	107.2	-2.5	24.7	-70.9	-1.2	12.5	49.8	-40.4	-0.8	-73.2	100.0
18. Nagaland	113.0	54.4	-0.7	0.5	-4.3	0.0	-1.6	-12.2	1.4	-3.3	-47.3	100.0
19. Odisha	-31.6	23.3	-6.0	8.8	-5.4	50.2	38.3	-1.0	0.2	63.9	-40.7	100.0
20. Punjab	95.6	-1.2	-5.6	-3.9	1.8	4.9	0.5	0.2	0.1	0.3	7.4	100.0
21. Rajasthan	86.3	14.3	-2.4	1.3	9.3	1.7	0.9	0.2	0.0	-10.6	-0.9	100.0
22. Sikkim	67.2	31.2	-0.6	0.7	0.0	-2.9	2.3	4.5	-4.2	-0.1	2.1	100.0
23. Tamil Nadu	86.5	14.5	-2.0	0.9	1.5	-0.4	-9.0	6.1	0.0	-2.5	4.5	100.0
24. Telangana	80.6	3.2	-1.7	-0.2	3.8	1.2	7.4	1.0	0.0	-2.1	6.6	100.0
25. Tripura	-86.3	104.3	-18.7	78.5	37.7	19.5	-6.6	4.8	-0.1	0.0	-33.2	100.0
26. Uttar Pradesh	111.1	22.3	-6.3	1.5	1.2	3.8	2.8	0.0	-0.9	-5.7	-29.7	100.0
27. Uttarakhand	49.0	25.6	-10.1	2.5	2.8	10.4	7.5	-1.9	0.0	-1.7	15.9	100.0
28. West Bengal	90.6	11.5	-11.7	-0.2	2.3	5.4	10.5	-1.7	0.0	2.0	-8.7	100.0
29. Jammu and Kashmir	164.9	-1.4	-9.9	4.6	13.3	5.9	5.2	-0.4	-0.1	-79.1	-3.1	100.0
30. NCT Delhi	-	-126.9	-	-	-	-	-	-	-	-	226.9	100.0
31. Puducherry	102.6	-44.8	-	13.2	16.0	0.0	12.4	12.7	-33.3	-3.5	24.8	100.0
All States and UTs	84.5	13.1	-3.5	1.9	2.4	4.3	5.1	0.9	0.1	-2.0	-6.7	100.0

‘-’: Nil/Negligible.

Notes : 1. Same as in Appendix Table 9.

2. ‘Others’ include Loans from other institutions, compensation bonds appropriation to contingency fund, inter–state settlement and contingency fund.

Source : Budget documents of the State governments. Details in methodology.

Statement 7: Financing of Gross Fiscal Deficit- 2024-25 (Revised Estimates)

State/UT	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from NABARD, LIC, NCDC, SBI and other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus (-)/ Deficit (+)	Gross Fiscal Surplus (-)/ Deficit (+) (Col.2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	57,505.6	14,771.6	-1,133.0	-476.3	1,396.1	-54.6	-154.9	-	-	-5.6	1,513.5	73,362.4
2. Arunachal Pradesh	1,037.8	2,272.5	-174.3	197.5	352.8	629.0	58.6	308.1	-67.2	-0.5	-1,281.3	3,333.1
3. Assam	14,943.4	8,078.7	-755.0	3,871.2	-651.0	-	2,763.4	1,173.3	-2,233.2	-0.2	9,814.3	37,004.9
4. Bihar	31,122.9	11,150.0	-1,888.3	622.8	100.0	100.0	-200.0	-200.0	-	266.7	41,403.8	82,477.8
5. Chhattisgarh	20,813.4	6,576.7	-460.0	2,719.9	500.0	-	-	-	-	12.4	187.0	30,349.5
6. Goa	200.0	1,214.4	-202.0	422.4	-7.2	298.6	192.3	-476.1	3,906.8	252.3	-1,713.3	4,088.2
7. Gujarat	34,079.5	12,165.3	-3,629.4	4,299.2	161.1	51.6	2,282.8	-102.6	447.6	0.0	815.3	50,570.4
8. Haryana	36,900.0	1,515.2	-1,004.4	17.0	89.5	707.1	-803.4	-115.5	-91.0	-4,476.0	-182.5	32,556.0
9. Himachal Pradesh	7,359.0	1,424.7	-569.1	191.1	1,350.0	-	-	-	979.4	-272.3	6,441.9	15,925.3
10. Jharkhand	6,700.0	4,469.5	-769.5	1,525.0	-790.0	225.0	1,250.0	-99.0	-	-442.3	-1,565.4	11,482.7
11. Karnataka	69,500.0	5,215.7	-1,627.9	2,296.0	3,628.3	-548.0	3,986.0	-	-	348.0	142.2	82,940.1
12. Kerala	34,773.3	2,506.9	3,538.4	-78.0	3,846.8	135.1	90.0	-191.4	219.4	-134.6	41.0	44,747.0
13. Madhya Pradesh	45,253.7	12,504.9	3,445.0	1,868.1	-2,667.6	-2,823.0	-4,015.2	9,122.5	451.7	-235.9	-469.3	62,434.8
14. Maharashtra	93,154.2	14,917.0	-5,380.7	-654.7	-893.9	323.0	-6,503.0	2,816.3	-282.8	1,856.6	33,521.3	1,32,873.3
15. Manipur	1,037.0	1,215.3	-54.2	182.7	-19.5	-21.6	-	40.0	-	-477.3	184.9	2,087.4
16. Meghalaya	1,413.2	62.8	-54.0	69.6	85.9	-	-85.9	-	-	-150.4	173.2	1,514.4
17. Mizoram	910.0	575.8	-17.0	110.7	-321.0	-	-311.0	338.0	-265.6	-5.5	1,646.2	2,660.6
18. Nagaland	1,211.1	1,618.0	-13.3	16.8	-50.0	-	-300.0	-	-	-33.6	833.5	3,282.5
19. Odisha	2,778.7	4,543.3	-882.5	3,246.9	1,000.0	-2,221.8	-1,421.6	-12.2	17,744.5	3,717.1	911.2	29,403.4
20. Punjab	36,439.4	2,383.1	-1,841.5	-1,291.4	-318.5	899.7	2,418.8	-	-	-1,939.6	0.0	36,749.9
21. Rajasthan	58,506.0	12,010.0	-1,584.8	783.6	7,060.8	-1,069.5	1,183.3	97.9	-1.9	-6,787.7	-106.9	70,090.8
22. Sikkim	1,838.0	1,524.3	-16.1	13.8	-11.9	23.0	20.0	0.1	-	-0.1	-164.9	3,226.3
23. Tamil Nadu	92,580.3	8,518.3	-1,803.1	652.8	1,255.3	-167.8	-1,587.4	-	-	-2,285.2	4,184.8	1,01,347.9
24. Telangana	43,822.4	2,102.3	-1,388.9	-73.2	954.6	-1,958.3	5,003.7	-	-	-1,024.0	-674.2	46,764.5
25. Tripura	1,105.0	2,577.5	-100.0	372.5	400.0	85.0	-85.0	0.4	-0.4	121.0	750.0	5,226.0
26. Uttar Pradesh	58,650.0	20,790.3	-5,122.1	1,442.6	993.7	-129.6	-2,907.3	8,043.2	-500.0	-4,405.1	17,948.8	94,804.6
27. Uttarakhand	8,299.9	1,414.5	-750.0	0.0	323.1	-135.1	238.9	324.5	-151.5	134.8	-172.8	9,526.3
28. West Bengal	58,100.0	13,510.5	-6,340.0	-77.4	2,196.5	1,550.7	2,057.3	-	-	1,626.5	393.8	73,017.8
29. Jammu and Kashmir	12,488.0	-121.2	-848.6	334.1	-	20.0	-	21.6	-	-2,086.7	4,859.1	14,666.2
30. NCT Delhi	-	-934.3	-	-	-	-	-	-	-	-	2,458.0	1,523.7
31. Puducherry	896.0	-139.5	-	128.5	22.8	-	39.0	0.6	-	237.7	-62.4	1,122.7
All States and UTs	8,33,417.7	1,70,434.1	-31,426.1	22,733.9	19,986.6	-4,081.5	3,209.4	21,089.7	20,155.7	-16,189.6	1,21,830.8	11,61,160.6

‘-’: Nil/Negligible.

Notes : 1. Same as in Appendix Table 9.

2. ‘Others’ include Loans from other institutions, compensation bonds appropriation to contingency fund, inter-state settlement and contingency fund.

Source : Budget documents of the State governments. Details in methodology.

Statement 8: Financing of Gross Fiscal Deficit – As per cent of Total – 2024-25 (Revised Estimates)

State/UT	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus (-)/ Deficit (+)	Gross Fiscal Surplus (-)/ Deficit (+) (Col.2 to 12)
1. Andhra Pradesh	78.4	20.1	-1.5	-0.6	1.9	-0.1	-0.2	-	-	-	2.1	100.0
2. Arunachal Pradesh	31.1	68.2	-5.2	5.9	10.6	18.9	1.8	9.2	-2.0	-	-38.4	100.0
3. Assam	40.4	21.8	-2.0	10.5	-1.8	-	7.5	3.2	-6.0	-	26.5	100.0
4. Bihar	37.7	13.5	-2.3	0.8	0.1	0.1	-0.2	-0.2	-	0.3	50.2	100.0
5. Chhattisgarh	68.6	21.7	-1.5	9.0	1.6	-	-	-	-	-	0.6	100.0
6. Goa	4.9	29.7	-4.9	10.3	-0.2	7.3	4.7	-11.6	95.6	6.2	-41.9	100.0
7. Gujarat	67.4	24.1	-7.2	8.5	0.3	0.1	4.5	-0.2	0.9	-	1.6	100.0
8. Haryana	113.3	4.7	-3.1	0.1	0.3	2.2	-2.5	-0.4	-0.3	-13.7	-0.6	100.0
9. Himachal Pradesh	46.2	8.9	-3.6	1.2	8.5	-	-	-	-	-1.7	40.5	100.0
10. Jharkhand	58.3	38.9	-6.7	13.3	-6.9	2.0	10.9	-0.9	8.5	-3.9	-13.6	100.0
11. Karnataka	83.8	6.3	-2.0	2.8	4.4	-0.7	4.8	0.0	-	0.4	0.2	100.0
12. Kerala	77.7	5.6	7.9	-0.2	8.6	0.3	0.2	-0.4	0.5	-0.3	0.1	100.0
13. Madhya Pradesh	72.5	20.0	5.5	3.0	-4.3	-4.5	-6.4	14.6	0.7	-0.4	-0.8	100.0
14. Maharashtra	70.1	11.2	-4.0	-0.5	-0.7	0.2	-4.9	2.1	-0.2	1.4	25.2	100.0
15. Manipur	49.7	58.2	-2.6	8.8	-0.9	-1.0	-	1.9	-	-22.9	8.9	100.0
16. Meghalaya	93.3	4.1	-3.6	4.6	5.7	-	-5.7	-	-	-9.9	11.4	100.0
17. Mizoram	34.2	21.6	-0.6	4.2	-12.1	-	-11.7	12.7	-10.0	-0.2	61.9	100.0
18. Nagaland	36.9	49.3	-0.4	0.5	-1.5	-	-9.1	-	0.0	-1.0	25.4	100.0
19. Odisha	9.5	15.5	-3.0	11.0	3.4	-7.6	-4.8	-	60.3	12.6	3.1	100.0
20. Punjab	99.2	6.5	-5.0	-3.5	-0.9	2.4	6.6	-	-	-5.3	0.0	100.0
21. Rajasthan	83.5	17.1	-2.3	1.1	10.1	-1.5	1.7	0.1	-	-9.7	-0.2	100.0
22. Sikkim	57.0	47.2	-0.5	0.4	-0.4	0.7	0.6	-	-	0.0	-5.1	100.0
23. Tamil Nadu	91.3	8.4	-1.8	0.6	1.2	-0.2	-1.6	-	-	-2.3	4.1	100.0
24. Telangana	93.7	4.5	-3.0	-0.2	2.0	-4.2	10.7	-	-	-2.2	-1.4	100.0
25. Tripura	21.1	49.3	-1.9	7.1	7.7	1.6	-1.6	-	-	2.3	14.4	100.0
26. Uttar Pradesh	61.9	21.9	-5.4	1.5	1.0	-0.1	-3.1	8.5	-0.5	-4.6	18.9	100.0
27. Uttarakhand	87.1	14.8	-7.9	-	3.4	-1.4	2.5	3.4	-1.6	1.4	-1.8	100.0
28. West Bengal	79.6	18.5	-8.7	-0.1	3.0	2.1	2.8	-	-	2.2	0.5	100.0
29. Jammu and Kashmir	85.1	-0.8	-5.8	2.3	-	0.1	-	0.1	-	-14.2	33.1	100.0
30. NCT Delhi	-	-61.3	-	-	-	-	-	-	-	-	161.3	100.0
31. Puducherry	79.8	-12.4	-	11.4	2.0	-	3.5	-	-	21.2	-5.6	100.0
All States and UTs	71.8	14.7	-2.7	2.0	1.7	-0.4	0.3	1.8	1.7	-1.4	10.5	100.0

‘-’: Nil/Negligible.

Notes : 1. Same as in Appendix Table 9.

2. ‘Others’ include Loans from other institutions, compensation bonds appropriation to contingency fund, inter-state settlement and contingency fund.

Source : Budget documents of the State governments. Details in methodology.

Statement 9: Financing of Gross Fiscal Deficit – 2025-26 (Budget Estimates)

State/UT	(₹ Crore)												
	2	3	4	5	6	7	8	9	10	11	12	13	
	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus (-)/ Deficit (+)	Gross Fiscal Surplus (-)/ Deficit (+) (Col.2 to 12)	
1. Andhra Pradesh	60,370.5	20,050.0	-990.7	-201.7	40.1	236.5	424.0	-	-	-1.9	-	79,926.9	
2. Arunachal Pradesh	987.2	3,262.5	-236.8	241.8	290.5	660.5	61.6	323.5	-70.6	-	-1,265.4	4,254.6	
3. Assam	15,850.0	9,021.9	-607.5	2,577.5	-796.7	-	2,504.2	994.5	-2,013.1	-	-132.6	27,398.3	
4. Bihar	34,258.0	-615.2	-1,439.2	547.6	-100.0	100.0	-	-199.6	-	166.7	-	32,718.3	
5. Chhattisgarh	18,527.2	4,360.0	-460.0	509.9	500.0	-	-	-	-	62.8	400.0	23,899.9	
6. Goa	1,596.0	814.4	-202.0	387.0	-17.8	198.6	-2,125.0	-990.1	4,303.4	168.6	-1,288.0	2,845.1	
7. Gujarat	39,239.5	12,370.9	-3,222.2	7,516.5	119.8	103.7	2,806.6	-103.6	-153.7	-	-280.0	58,397.4	
8. Haryana	38,400.0	1,807.9	-842.2	1,230.9	64.0	396.2	-316.8	-45.3	-29.0	-5,035.4	364.4	35,994.7	
9. Himachal Pradesh	7,269.8	1,103.0	-455.5	-71.3	1,200.0	-	-	-	-	-277.1	1,569.0	10,338.0	
10. Jharkhand	5,450.0	5,179.5	-673.7	1,674.0	600.0	150.0	350.0	-43.0	-620.4	-376.3	-436.6	11,253.4	
11. Karnataka	83,812.5	5,010.4	-1,428.6	1,733.0	3,724.9	-8,688.5	-2,252.0	-	-	498.3	8,018.3	90,428.2	
12. Kerala	34,506.7	3,861.2	2,433.4	-27.0	4,762.4	-1,080.4	120.0	352.6	-4.6	73.9	40.3	45,038.5	
13. Madhya Pradesh	61,410.7	11,786.8	3,672.9	1,836.2	-721.4	-6,857.6	-3,024.2	9,396.1	465.2	63.5	873.4	78,901.6	
14. Maharashtra	92,499.0	9,819.2	-4,876.5	-773.2	-1,124.7	122.0	-4,679.9	2,834.1	-343.6	1,179.0	41,579.3	1,36,234.6	
15. Manipur	900.0	1,945.3	-54.2	195.0	-19.5	-31.8	-	60.0	-	-610.3	-288.3	2,096.3	
16. Meghalaya	2,262.7	76.4	-43.2	49.6	92.8	-	-	-	-	37.5	-505.6	1,970.2	
17. Mizoram	950.0	721.2	-13.6	92.4	-487.0	-7.0	-345.0	338.5	287.0	57.2	58.0	1,651.7	
18. Nagaland	1,544.8	-1.1	-13.3	17.4	-100.0	-	-50.0	-	-	-47.8	-	1,350.0	
19. Odisha	15,462.0	3,950.0	-882.5	3,749.7	1,000.0	-2,444.0	-1,563.8	-13.4	13,018.9	920.8	1,002.3	34,200.0	
20. Punjab	36,700.0	43.1	-1,551.4	-1,551.0	-318.5	1,408.1	1,410.3	0.0	-	-1,939.6	-	34,201.1	
21. Rajasthan	67,151.9	15,855.2	-1,364.7	1,030.3	7,381.5	1,357.1	-129.3	115.7	-1.9	-6,637.1	-115.1	84,643.6	
22. Sikkim	2,001.3	1,048.3	-12.7	10.7	-11.8	-100.3	-	-	-	-0.1	367.3	3,302.8	
23. Tamil Nadu	99,125.0	8,314.3	-1,658.7	1,503.5	1,252.1	247.7	-1,999.8	0.2	-	-2,283.9	2,463.0	1,06,963.2	
24. Telangana	48,690.8	3,559.1	-1,643.3	-75.9	2,279.9	729.0	991.1	-	-	-1,019.5	498.5	54,009.7	
25. Tripura	650.0	2,061.6	-120.0	791.4	400.0	55.0	-55.0	0.4	-0.4	199.0	979.6	4,961.6	
26. Uttar Pradesh	47,150.0	22,567.8	-4,104.8	698.4	810.8	-886.2	-4,002.3	8,077.7	-500.0	-4,405.0	25,993.4	91,399.8	
27. Uttarakhand	11,100.0	1,624.6	-700.0	190.0	228.4	103.7	131.1	40.4	76.7	299.8	-489.7	12,604.9	
28. West Bengal	57,972.3	9,240.5	-5,360.8	-78.0	1,831.1	468.0	-199.9	-	-	1,265.6	8,039.2	73,178.0	
29. Jammu and Kashmir	9,665.0	-103.0	-781.5	1,143.1	30.0	34.9	-	21.6	-	-1,270.2	7,366.9	16,106.7	
30. NCT Delhi	-	10,738.3	-	-	-	-	-	-	-	-	2,964.6	13,703.0	
31. Puducherry	931.4	-107.1	-	127.0	12.0	-	40.2	0.7	-	151.0	-52.9	1,102.4	
All States and UTs	8,96,434.2	1,69,366.9	-27,633.1	25,075.0	22,923.0	-13,724.9	-11,903.8	21,160.9	14,414.1	-18,760.6	97,723.1	11,75,074.7	

'-' : Nil/Negligible.

Notes : 1. Same as in Appendix Table 9.

2. 'Others' include Loans from other institutions, compensation bonds appropriation to contingency fund, inter-state settlement and contingency fund.

Source : Budget documents of the State governments. Details in methodology.

Statement 10: Financing of Gross Fiscal Deficit – As per cent of Total – 2025-26 (Budget Estimates)

(Per cent)

State/UT	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NDCDC, SBI and other Banks	Provident Funds, etc.	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Others	Overall Surplus (-)/ Deficit (+)	Gross Fiscal Surplus (-)/ Deficit (+) (Col.2 to 12)
	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	75.5	25.1	-1.2	-0.3	0.1	0.3	0.5	-	-	-	0.0	100.0
2. Arunachal Pradesh	23.2	76.7	-5.6	5.7	6.8	15.5	1.4	7.6	-1.7	-	-29.7	100.0
3. Assam	57.9	32.9	-2.2	9.4	-2.9	-	9.1	3.6	-7.3	-	-0.5	100.0
4. Bihar	104.7	-1.9	-4.4	1.7	-0.3	0.3	-	-0.6	-	0.5	0.0	100.0
5. Chhattisgarh	77.5	18.2	-1.9	2.1	2.1	0.0	-	-	-	0.3	1.7	100.0
6. Goa	56.1	28.6	-7.1	13.6	-0.6	7.0	-74.7	-34.8	151.3	5.9	-45.3	100.0
7. Gujarat	67.2	21.2	-5.5	12.9	0.2	0.2	4.8	-0.2	-0.3	-	-0.5	100.0
8. Haryana	106.7	5.0	-2.3	3.4	0.2	1.1	-0.9	-0.1	-0.1	-14.0	1.0	100.0
9. Himachal Pradesh	70.3	10.7	-4.4	-0.7	11.6	0.0	0.0	0.0	-	-2.7	15.2	100.0
10. Jharkhand	48.4	46.0	-6.0	14.9	5.3	1.3	3.1	-0.4	-5.5	-3.3	-3.9	100.0
11. Karnataka	92.7	5.5	-1.6	1.9	4.1	-9.6	-2.5	0.0	-	0.6	8.9	100.0
12. Kerala	76.6	8.6	5.4	-0.1	10.6	-2.4	0.3	0.8	-	0.2	0.1	100.0
13. Madhya Pradesh	77.8	14.9	4.7	2.3	-0.9	-8.7	-3.8	11.9	0.6	0.1	1.1	100.0
14. Maharashtra	67.9	7.2	-3.6	-0.6	-0.8	0.1	-3.4	2.1	-0.3	0.9	30.5	100.0
15. Manipur	42.9	92.8	-2.6	9.3	-0.9	-1.5	-	2.9	-	-29.1	-13.8	100.0
16. Meghalaya	114.8	3.9	-2.2	2.5	4.7	-	-	0.0	-	1.9	-25.7	100.0
17. Mizoram	57.5	43.7	-0.8	5.6	-29.5	-0.4	-20.9	20.5	17.4	3.5	3.5	100.0
18. Nagaland	114.4	-0.1	-1.0	1.3	-7.4	-	-3.7	-	-	-3.5	0.0	100.0
19. Odisha	45.2	11.5	-2.6	11.0	2.9	-7.1	-4.6	-	38.1	2.7	2.9	100.0
20. Punjab	107.3	0.1	-4.5	-4.5	-0.9	4.1	4.1	-	-	-5.7	0.0	100.0
21. Rajasthan	79.3	18.7	-1.6	1.2	8.7	1.6	-0.2	0.1	-	-7.8	-0.1	100.0
22. Sikkim	60.6	31.7	-0.4	0.3	-0.4	-3.0	0.0	-	-	-	11.1	100.0
23. Tamil Nadu	92.7	7.8	-1.6	1.4	1.2	0.2	-1.9	-	-	-2.1	2.3	100.0
24. Telangana	90.2	6.6	-3.0	-0.1	4.2	1.3	1.8	-	-	-1.9	0.9	100.0
25. Tripura	13.1	41.6	-2.4	16.0	8.1	1.1	-1.1	-	-	4.0	19.7	100.0
26. Uttar Pradesh	51.6	24.7	-4.5	0.8	0.9	-1.0	-4.4	8.8	-0.5	-4.8	28.4	100.0
27. Uttarakhand	88.1	12.9	-5.6	1.5	1.8	0.8	1.0	0.3	0.6	2.4	-3.9	100.0
28. West Bengal	79.2	12.6	-7.3	-0.1	2.5	0.6	-0.3	-	-	1.7	11.0	100.0
29. Jammu and Kashmir	60.0	-0.6	-4.9	7.1	0.2	0.2	0.0	0.1	-	-7.9	45.7	100.0
30. NCT Delhi	-	78.4	-	-	-	-	-	-	-	-	21.6	100.0
31. Puducherry	84.5	-9.7	-	11.5	1.1	0.0	3.6	0.1	-	13.7	-4.8	100.0
All States and UTs	76.3	14.4	-2.4	2.1	2.0	-1.2	-1.0	1.8	1.2	-1.6	8.3	100.0

'-': Nil/Negligible.

Notes : 1. Same as in Appendix Table 9.

2. 'Others' include Loans from other institutions, compensation bonds appropriation to contingency fund, inter-state settlement and contingency fund.

Source : Budget documents of the State governments. Details in methodology.

Statement 11: Development Expenditure*

(₹ Crore)

State/UT	2023-24 (Accounts)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	Variation (Per cent)	
				Col.3/Col.2	Col.4/Col.3
1	2	3	4	5	6
1. Andhra Pradesh	1,67,775.6	1,78,388.5	2,21,518.9	6.3	24.2
2. Arunachal Pradesh	21,457.9	27,820.8	24,589.1	29.7	-11.6
3. Assam	74,166.5	1,01,355.9	96,459.8	36.7	-4.8
4. Bihar	1,64,215.7	2,39,977.0	2,02,348.0	46.1	-15.7
5. Chhattisgarh	1,02,049.6	1,20,079.8	1,28,159.1	17.7	6.7
6. Goa	14,156.7	17,344.1	17,469.5	22.5	0.7
7. Gujarat	1,79,151.6	2,08,256.4	2,45,222.8	16.2	17.8
8. Haryana	87,037.8	94,099.7	1,11,303.4	8.1	18.3
9. Himachal Pradesh	30,963.1	38,485.8	30,636.5	24.3	-20.4
10. Jharkhand	74,976.1	92,405.1	1,07,502.5	23.2	16.3
11. Karnataka	2,14,294.0	2,41,195.8	2,62,001.1	12.6	8.6
12. Kerala	71,396.5	80,074.6	94,932.6	12.2	18.6
13. Madhya Pradesh	2,06,336.1	2,41,589.6	2,73,637.6	17.1	13.3
14. Maharashtra	3,44,134.6	4,65,832.8	4,53,719.7	35.4	-2.6
15. Manipur	8,716.7	17,161.0	13,716.1	96.9	-20.1
16. Meghalaya	15,467.5	19,198.0	21,056.3	24.1	9.7
17. Mizoram	7,711.2	10,724.3	8,118.3	39.1	-24.3
18. Nagaland	10,195.8	11,888.9	10,924.8	16.6	-8.1
19. Odisha	1,49,572.6	1,96,171.3	2,11,845.5	31.2	8.0
20. Punjab	61,648.1	76,856.7	76,484.9	24.7	-0.5
21. Rajasthan	1,91,190.2	2,42,215.7	2,82,378.4	26.7	16.6
22. Sikkim	6,783.2	9,488.0	9,379.1	39.9	-1.1
23. Tamil Nadu	2,21,142.2	2,47,963.8	2,68,972.3	12.1	8.5
24. Telangana	1,62,738.4	2,03,029.0	2,34,506.6	24.8	15.5
25. Tripura	12,954.5	19,213.3	20,590.3	48.3	7.2
26. Uttar Pradesh	3,62,991.5	4,24,102.9	4,75,823.7	16.8	12.2
27. Uttarakhand	35,883.9	42,382.8	44,924.6	18.1	6.0
28. West Bengal	1,70,142.3	2,07,310.4	2,43,806.4	21.8	17.6
29. Jammu and Kashmir	46,039.7	63,388.7	71,751.1	37.7	13.2
30. NCT Delhi	46,779.7	47,613.0	75,142.9	1.8	57.8
31. Puducherry	7,349.5	8,935.7	9,124.1	21.6	2.1
All States and UTs	32,69,418.7	39,94,549.3	43,48,046.2	22.2	8.8

*: Comprises expenditure on revenue and capital accounts and loans and advances extended by States for development purposes.

Source : Budget documents of the State governments. Details in methodology.

Statements

Statement 12: Non-Development Expenditure*

(₹ Crore)

State/UT	2023-24 (Accounts)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	Variation (Per cent)	
				Col.3/Col.2	Col.4/Col.3
1	2	3	4	5	6
1. Andhra Pradesh	68,713.7	71,004.5	76,385.3	3.3	7.6
2. Arunachal Pradesh	7,573.6	9,068.5	14,219.6	19.7	56.8
3. Assam	41,171.9	49,234.0	49,205.7	19.6	-0.1
4. Bihar	64,887.5	87,441.1	91,720.5	34.8	4.9
5. Chhattisgarh	27,124.2	30,262.4	35,482.2	11.6	17.2
6. Goa	6,267.6	8,045.5	8,082.1	28.4	0.5
7. Gujarat	67,924.6	74,834.5	86,075.5	10.2	15.0
8. Haryana	46,134.0	52,469.7	57,925.2	13.7	10.4
9. Himachal Pradesh	19,505.3	21,172.3	22,061.5	8.5	4.2
10. Jharkhand	26,561.1	29,795.9	29,150.8	12.2	-2.2
11. Karnataka	78,684.2	92,809.2	1,14,688.3	18.0	23.6
12. Kerala	79,089.0	85,496.5	87,669.3	8.1	2.5
13. Madhya Pradesh	64,033.4	76,319.3	86,682.4	19.2	13.6
14. Maharashtra	1,45,874.8	1,70,298.1	2,10,468.6	16.7	23.6
15. Manipur	7,362.9	8,741.8	9,112.4	18.7	4.2
16. Meghalaya	5,686.6	6,375.7	6,541.2	12.1	2.6
17. Mizoram	4,404.5	5,200.4	6,505.9	18.1	25.1
18. Nagaland	7,746.7	8,642.2	9,170.9	11.6	6.1
19. Odisha	43,773.0	45,921.0	53,123.3	4.9	15.7
20. Punjab	57,401.8	58,383.6	63,355.6	1.7	8.5
21. Rajasthan	78,084.6	91,042.8	97,238.0	16.6	6.8
22. Sikkim	4,002.7	4,615.0	6,011.9	15.3	30.3
23. Tamil Nadu	1,14,357.2	1,27,136.4	1,43,468.7	11.2	12.8
24. Telangana	56,554.0	45,894.1	50,320.6	-18.8	9.6
25. Tripura	7,782.6	9,844.2	10,184.9	26.5	3.5
26. Uttar Pradesh	1,61,653.7	1,97,606.9	2,54,509.2	22.2	28.8
27. Uttarakhand	19,938.5	22,792.0	26,277.0	14.3	15.3
28. West Bengal	84,853.0	92,560.5	96,211.6	9.1	3.9
29. Jammu and Kashmir	32,682.1	39,787.7	34,890.2	21.7	-12.3
30. NCT Delhi	8,831.3	11,167.2	13,303.6	26.5	19.1
31. Puducherry	3,156.2	3,355.7	3,476.8	6.3	3.6
All States and UTs	14,41,816.5	16,37,318.8	18,53,519.0	13.6	13.2

*: Comprises expenditure on revenue and capital accounts and loans and advances extended by States for non-development purposes.

Source : Budget documents of the State governments. Details in methodology.

Statement 13: Interest Payments

(₹ Crore)

State/UT	2023-24 (Accounts)			2024-25 (Revised Estimates)			2025-26 (Budget Estimates)			Variation (Per cent)									
	Gross	Net*	3	Gross	Net*	4	Gross	Net*	5	Gross	Net	6	Gross	Net	7	Col.4/Col.2	Col.5/Col.3	Col.6/Col.4	Col.7/Col.5
1. Andhra Pradesh	29,481.2	29,460.4	30,944.4	30,917.3	34,998.1	34,946.9	5.0	4.9	13.1	13.0	13.1	13.1	13.1	13.1	13.1	5.0	4.9	13.1	13.0
2. Arunachal Pradesh	858.0	685.1	947.6	947.6	994.3	994.3	10.4	38.3	4.9	4.9	10.4	10.4	10.4	10.4	10.4	10.4	38.3	4.9	4.9
3. Assam	8,139.2	7,311.1	9,687.4	8,735.1	10,987.1	9,891.9	19.0	19.5	13.4	13.2	19.0	19.0	19.0	19.0	19.0	19.0	19.5	13.4	13.2
4. Bihar	17,605.8	16,708.8	20,526.2	18,806.9	23,013.9	20,539.0	16.6	12.6	12.1	12.1	16.6	16.6	16.6	16.6	16.6	16.6	12.6	12.1	12.1
5. Chhattisgarh	6,798.3	6,623.2	9,015.2	8,663.2	9,515.1	9,280.4	32.6	30.8	5.5	5.5	32.6	32.6	32.6	32.6	32.6	32.6	30.8	5.5	5.5
6. Goa	1,889.3	1,856.7	2,050.4	2,034.7	2,297.6	2,285.6	8.5	9.6	12.1	12.3	8.5	8.5	8.5	8.5	8.5	8.5	9.6	12.1	12.3
7. Gujarat	27,175.6	24,473.0	28,707.0	27,044.5	31,200.7	29,381.7	5.6	10.5	8.7	8.6	5.6	5.6	5.6	5.6	5.6	5.6	10.5	8.7	8.6
8. Haryana	21,605.0	19,959.8	24,692.6	22,897.6	26,231.1	24,381.1	14.3	14.7	6.2	6.5	14.3	14.3	14.3	14.3	14.3	14.3	14.7	6.2	6.5
9. Himachal Pradesh	5,648.4	5,522.3	6,265.1	5,729.8	6,738.9	6,464.6	10.9	3.8	7.6	12.8	10.9	10.9	10.9	10.9	10.9	10.9	3.8	7.6	12.8
10. Jharkhand	6,839.0	6,408.0	7,152.4	6,652.4	6,354.7	5,654.7	4.6	3.8	-11.2	-15.0	4.6	4.6	4.6	4.6	4.6	4.6	3.8	-11.2	-15.0
11. Karnataka	30,826.3	29,333.6	36,633.5	33,625.1	45,600.2	43,069.6	18.8	14.6	24.5	28.1	18.8	18.8	18.8	18.8	18.8	18.8	14.6	24.5	28.1
12. Kerala	26,986.2	26,810.9	29,739.3	29,469.7	31,823.7	31,543.1	10.2	9.9	7.0	7.0	10.2	10.2	10.2	10.2	10.2	10.2	9.9	7.0	7.0
13. Madhya Pradesh	23,098.4	21,164.1	26,877.0	24,678.9	28,636.3	26,460.3	16.4	16.6	6.5	7.2	16.4	16.4	16.4	16.4	16.4	16.4	16.6	6.5	7.2
14. Maharashtra	45,651.9	43,323.2	54,687.4	51,537.4	64,658.7	61,351.2	19.8	19.0	18.2	19.0	19.8	19.8	19.8	19.8	19.8	19.8	19.0	18.2	19.0
15. Manipur	976.6	971.4	1,117.9	1,115.8	1,208.6	1,200.4	14.5	14.9	8.1	7.6	14.5	14.5	14.5	14.5	14.5	14.5	14.9	8.1	7.6
16. Meghalaya	1,138.1	1,127.3	1,235.7	1,223.0	1,346.8	1,336.1	8.6	8.5	9.0	9.2	8.6	8.6	8.6	8.6	8.6	8.6	8.5	9.0	9.2
17. Mizoram	581.9	566.4	632.4	581.7	793.0	749.0	8.7	2.7	25.4	28.8	8.7	8.7	8.7	8.7	8.7	8.7	2.7	25.4	28.8
18. Nagaland	1,068.4	1,052.8	1,193.5	1,181.0	1,326.8	1,314.8	11.7	12.2	11.2	11.3	11.7	11.7	11.7	11.7	11.7	11.7	12.2	11.2	11.3
19. Odisha	5,181.1	4,260.0	5,500.0	3,920.0	6,500.0	4,793.6	6.2	-8.0	18.2	22.3	6.2	6.2	6.2	6.2	6.2	6.2	-8.0	18.2	22.3
20. Punjab	22,551.9	22,274.4	23,953.7	23,653.6	24,995.5	24,670.8	6.2	6.2	4.3	4.3	6.2	6.2	6.2	6.2	6.2	6.2	6.2	4.3	4.3
21. Rajasthan	34,127.8	32,121.6	39,118.1	36,660.8	40,058.2	37,211.9	14.6	14.1	2.4	1.5	14.6	14.6	14.6	14.6	14.6	14.6	14.1	2.4	1.5
22. Sikkim	823.6	727.8	930.1	820.1	1,071.4	998.2	12.9	12.7	15.2	21.7	12.9	12.9	12.9	12.9	12.9	12.9	12.7	15.2	21.7
23. Tamil Nadu	53,565.7	43,596.9	60,357.2	47,035.4	69,113.6	58,366.4	12.7	7.9	14.5	24.1	12.7	12.7	12.7	12.7	12.7	12.7	7.9	14.5	24.1
24. Telangana	24,347.2	24,318.0	17,729.8	17,621.4	19,369.0	19,260.6	-27.2	-27.5	9.2	9.3	-27.2	-27.2	-27.2	-27.2	-27.2	-27.2	-27.5	9.2	9.3
25. Tripura	1,333.4	1,306.3	1,407.4	1,365.8	1,446.8	1,391.7	5.5	4.6	2.8	1.9	5.5	5.5	5.5	5.5	5.5	5.5	4.6	2.8	1.9
26. Uttar Pradesh	47,277.3	46,048.8	53,804.3	52,574.3	64,096.0	61,909.0	13.8	14.2	19.1	17.8	13.8	13.8	13.8	13.8	13.8	13.8	14.2	19.1	17.8
27. Uttarakhand	5,192.5	5,066.7	6,636.4	6,497.0	6,990.1	6,822.8	27.8	28.2	5.3	5.0	27.8	27.8	27.8	27.8	27.8	27.8	28.2	5.3	5.0
28. West Bengal	42,620.9	42,346.6	46,215.4	45,936.5	48,778.4	44,152.1	8.4	8.5	5.5	-3.9	8.4	8.4	8.4	8.4	8.4	8.4	8.5	5.5	-3.9
29. Jammu and Kashmir	9,925.0	9,897.1	10,271.7	10,269.7	11,517.8	11,515.0	3.5	3.8	12.1	12.1	3.5	3.5	3.5	3.5	3.5	3.5	3.8	12.1	12.1
30. NCT Delhi	3,094.3	2,718.3	2,666.1	2,503.7	2,246.2	1,983.5	-13.8	-7.9	-15.7	-20.8	-13.8	-13.8	-13.8	-13.8	-13.8	-13.8	-7.9	-15.7	-20.8
31. Puducherry	767.1	641.4	849.5	657.5	828.9	651.9	10.7	2.5	-2.4	-0.9	10.7	10.7	10.7	10.7	10.7	10.7	2.5	-2.4	-0.9
All States and UTs	5,07,175.4	4,78,681.8	5,61,544.6	5,25,357.3	6,24,737.6	5,84,572.1	10.7	9.8	11.3	11.3	10.7	10.7	10.7	10.7	10.7	10.7	9.8	11.3	11.3

* : Gross Interest Payment minus Interest Receipts.

Source : Budget documents of the State governments. Details in methodology.

Statement 14: Tax Revenue*

(Per cent)

State/UT	Tax Revenue			Own Tax Revenue			Share in Central Taxes		
	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10
1. Andhra Pradesh	4.3	4.2	4.2	4.4	4.2	4.3	4.0	4.0	4.0
2. Arunachal Pradesh	0.7	0.7	0.7	0.1	0.1	0.1	1.8	1.8	1.8
3. Assam	2.1	2.1	2.0	1.4	1.5	1.4	3.1	3.1	3.1
4. Bihar	5.3	5.2	5.0	2.5	2.4	2.3	10.1	10.0	9.7
5. Chhattisgarh	2.5	2.6	2.6	2.0	2.1	2.1	3.4	3.4	3.5
6. Goa	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
7. Gujarat	5.6	5.5	5.2	6.9	6.6	6.2	3.5	3.5	3.5
8. Haryana	2.8	2.7	2.7	3.7	3.7	3.6	1.1	1.1	1.1
9. Himachal Pradesh	0.7	0.7	0.7	0.6	0.6	0.6	0.8	0.8	0.8
10. Jharkhand	2.1	2.2	2.1	1.4	1.5	1.4	3.3	3.3	3.3
11. Karnataka	6.6	6.5	6.5	8.4	8.1	8.2	3.6	3.6	3.6
12. Kerala	3.1	3.0	3.0	3.8	3.7	3.6	1.9	2.0	2.0
13. Madhya Pradesh	5.8	5.6	5.6	4.7	4.3	4.3	7.8	7.8	7.9
14. Maharashtra	12.1	12.7	12.0	15.5	16.4	15.2	6.3	6.3	6.3
15. Manipur	0.3	0.3	0.3	0.1	0.1	0.1	0.7	0.7	0.7
16. Meghalaya	0.4	0.4	0.4	0.2	0.2	0.2	0.8	0.8	0.8
17. Mizoram	0.2	0.2	0.2	0.1	0.1	0.1	0.5	0.5	0.5
18. Nagaland	0.3	0.3	0.3	0.1	0.1	0.1	0.6	0.6	0.6
19. Odisha	3.4	3.4	3.3	2.8	2.7	2.6	4.5	4.5	4.5
20. Punjab	2.2	2.3	2.2	2.4	2.6	2.5	1.8	1.8	1.8
21. Rajasthan	5.3	5.6	5.8	4.8	5.4	5.6	6.0	6.0	6.0
22. Sikkim	0.2	0.2	0.2	0.1	0.1	0.1	0.4	0.4	0.4
23. Tamil Nadu	6.9	7.0	7.0	8.6	8.6	8.7	4.1	4.1	4.1
24. Telangana	4.4	4.4	4.4	5.7	5.8	5.7	2.1	2.1	2.1
25. Tripura	0.4	0.4	0.4	0.1	0.1	0.1	0.7	0.8	0.8
26. Uttar Pradesh	12.8	12.5	13.9	9.9	9.4	11.6	17.9	17.9	17.9
27. Uttarakhand	1.0	1.0	1.0	1.0	1.0	0.9	1.1	1.1	1.1
28. West Bengal	5.7	5.6	5.5	4.6	4.5	4.4	7.5	7.5	7.5
29. Jammu and Kashmir	0.5	0.6	0.5	0.7	0.9	0.8	-	-	-
30. NCT Delhi	1.7	1.7	1.7	2.8	2.6	2.7	-	-	-
31. Puducherry	0.1	0.1	0.1	0.2	0.2	0.2	-	-	-
All States and UTs	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

RE : Revised Estimates. BE : Budget Estimates. '-': Not applicable.

*** : As a ratio to total (all States and UTs).

Source : Budget documents of the State governments. Details in methodology.

Statement 15: Non-Tax Revenue *

(Per cent)

State/UT	Non-Tax Revenue			Own Non-Tax Revenue			Grants		
	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)	2023-24 (Accounts)	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10
1. Andhra Pradesh	5.0	2.7	4.4	2.3	1.9	4.4	6.6	3.2	4.5
2. Arunachal Pradesh	0.6	0.8	0.5	0.3	0.3	0.3	0.7	1.0	0.7
3. Assam	3.3	3.6	3.3	1.8	2.4	1.9	4.2	4.2	4.1
4. Bihar	3.7	5.7	5.4	1.6	2.0	1.9	4.9	7.8	7.5
5. Chhattisgarh	3.1	2.9	3.2	4.7	4.7	5.1	2.1	2.0	2.1
6. Goa	0.6	0.7	0.6	1.3	1.6	1.4	0.2	0.2	0.2
7. Gujarat	5.8	3.7	3.8	7.4	5.4	5.4	4.8	2.7	2.8
8. Haryana	1.9	1.6	1.7	2.5	2.4	2.4	1.6	1.1	1.4
9. Himachal Pradesh	2.1	1.8	1.2	0.9	1.1	1.0	2.8	2.2	1.4
10. Jharkhand	2.7	3.2	3.7	4.2	5.4	5.9	1.7	2.0	2.4
11. Karnataka	3.4	2.9	2.8	4.1	3.9	3.8	2.9	2.3	2.2
12. Kerala	3.3	2.4	2.8	5.1	4.8	4.4	2.3	1.1	1.8
13. Madhya Pradesh	6.4	6.1	6.0	6.2	5.9	4.9	6.6	6.2	6.7
14. Maharashtra	6.7	8.3	7.2	6.5	8.1	7.6	6.8	8.4	7.0
15. Manipur	0.6	1.3	0.8	0.1	0.1	0.1	1.0	1.9	1.3
16. Meghalaya	0.7	1.0	0.9	0.2	0.2	0.2	1.1	1.4	1.3
17. Mizoram	0.5	0.5	0.4	0.3	0.3	0.3	0.7	0.6	0.4
18. Nagaland	1.0	0.8	0.8	0.2	0.2	0.1	1.4	1.1	1.1
19. Odisha	8.7	9.0	8.8	16.5	15.6	13.8	4.0	5.5	5.7
20. Punjab	2.5	2.1	2.0	2.2	2.9	2.8	2.7	1.7	1.5
21. Rajasthan	4.8	6.1	5.7	5.8	7.2	6.2	4.3	5.5	5.4
22. Sikkim	0.3	0.4	0.4	0.3	0.3	0.2	0.3	0.4	0.5
23. Tamil Nadu	6.0	4.6	4.5	8.1	7.5	6.6	4.8	3.0	3.3
24. Telangana	4.0	4.3	4.7	7.4	6.9	7.3	1.9	2.9	3.1
25. Tripura	1.1	1.0	1.0	0.1	0.1	0.1	1.7	1.5	1.5
26. Uttar Pradesh	8.2	10.2	9.7	4.4	3.6	5.7	10.6	13.7	12.2
27. Uttarakhand	2.2	2.1	2.0	1.4	1.2	1.0	2.7	2.6	2.5
28. West Bengal	3.0	3.0	4.0	1.0	0.9	2.1	4.2	4.1	5.1
29. Jammu and Kashmir	6.6	6.4	6.0	2.0	2.3	2.4	9.4	8.6	8.1
30. NCT Delhi	0.4	0.4	1.1	0.3	0.2	0.2	0.4	0.5	1.7
31. Puducherry	0.7	0.6	0.6	0.8	0.8	0.7	0.7	0.6	0.5
All States and UTs	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

RE : Revised Estimates BE : Budget Estimates '—' : Nil/Negligible.
 ** : As a ratio to total (all States and UTs)

Source : Budget documents of the State governments. Details in methodology.

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Statement 16: Loans from the Centre

(₹ Crore)

State/UT	2023-24 (Accounts)			2024-25 (Revised Estimates)			2025-26 (Budget Estimates)			Variation (Per cent)							
	Gross	Net*	Net*	Gross	Net*	Net*	Gross	Net*	Net*	Col.4/Col.2		Col.5/Col.3		Col.6/Col.4		Col.7/Col.5	
										Gross	Net	Gross	Net	Gross	Net		Gross
1	2	3	5	4	5	7	6	8	9	10	11						
1. Andhra Pradesh	5,011.1	3,630.0	14,771.6	16,244.0	14,771.6	20,050.0	21,700.0	224.2	306.9	33.6	35.7						
2. Arunachal Pradesh	2,363.4	2,338.0	2,272.5	2,298.0	2,272.5	3,262.5	3,288.0	-2.8	-2.8	43.1	43.6						
3. Assam	6,005.2	5,839.6	8,078.7	8,147.1	8,078.7	9,021.9	9,090.0	35.7	38.3	11.6	11.7						
4. Bihar	10,671.8	9,131.1	11,150.0	12,920.7	11,150.0	-615.2	1,079.8	21.1	22.1	-91.6	-105.5						
5. Chhattisgarh	3,791.3	3,551.4	6,576.7	6,800.0	6,576.7	4,360.0	4,500.0	79.4	85.2	-33.8	-33.7						
6. Goa	695.2	620.5	1,315.0	1,315.0	1,214.4	814.4	915.0	89.2	95.7	-30.4	-32.9						
7. Gujarat	5,490.2	4,313.5	13,000.0	13,000.0	12,165.3	12,370.9	13,000.0	136.8	182.0	0.0	1.7						
8. Haryana	1,745.2	1,535.2	1,515.2	1,700.0	1,515.2	1,807.9	2,030.0	-2.6	-1.3	19.4	19.3						
9. Himachal Pradesh	1,649.2	1,541.5	1,424.7	1,502.1	1,424.7	1,103.0	1,165.2	-8.9	-7.6	-22.4	-22.6						
10. Jharkhand	5,126.7	4,784.7	4,469.5	5,000.0	4,469.5	5,179.5	5,600.0	-2.5	-6.6	12.0	15.9						
11. Karnataka	5,945.8	4,266.6	5,215.7	6,855.0	5,215.7	5,010.4	7,000.0	15.3	22.2	2.1	-3.9						
12. Kerala	900.9	-31.8	2,506.9	3,600.0	2,506.9	3,861.2	4,735.4	299.6	-7,977.1	31.5	54.0						
13. Madhya Pradesh	15,071.6	12,456.4	12,504.9	15,300.0	12,504.9	11,786.8	14,500.0	1.5	0.4	-5.2	-5.7						
14. Maharashtra	10,646.0	8,098.5	14,917.0	16,692.4	14,917.0	9,819.2	11,369.0	56.8	84.2	-31.9	-34.2						
15. Manipur	596.2	541.5	1,215.3	1,270.0	1,215.3	1,945.3	2,000.0	113.0	124.4	57.5	60.1						
16. Meghalaya	1,361.2	1,336.6	62.8	90.0	62.8	76.4	98.0	-93.4	-95.3	8.9	21.7						
17. Mizoram	754.0	726.3	575.8	640.0	575.8	721.2	761.2	-15.1	-20.7	18.9	25.2						
18. Nagaland	990.5	971.4	1,642.3	1,642.3	1,618.0	-1.1	37.8	65.8	66.6	-97.7	-100.1						
19. Odisha	4,301.9	3,434.7	4,543.3	8,713.3	4,543.3	3,950.0	8,150.0	102.5	32.3	-6.5	-13.1						
20. Punjab	211.8	-412.0	2,383.1	2,954.6	2,383.1	43.1	800.0	1,294.9	-678.3	-72.9	-98.2						
21. Rajasthan	10,959.3	9,371.9	12,010.0	13,439.6	12,010.0	15,855.2	17,266.1	22.6	28.1	28.5	32.0						
22. Sikkim	800.9	789.5	1,524.3	1,535.7	1,524.3	1,048.3	1,057.4	91.7	93.1	-31.1	-31.2						
23. Tamil Nadu	14,994.9	13,073.3	10,724.7	10,724.7	8,518.3	8,314.3	10,839.7	-28.5	-34.8	1.1	-2.4						
24. Telangana	1,948.3	1,623.6	2,102.3	2,500.0	2,102.3	3,559.1	4,000.0	28.3	29.5	60.0	69.3						
25. Tripura	697.5	664.8	2,577.5	2,595.9	2,577.5	2,061.6	2,072.0	272.2	287.7	-20.2	-20.0						
26. Uttar Pradesh	19,754.0	17,962.9	20,790.3	21,539.0	20,790.3	22,567.8	23,130.3	9.0	15.7	7.4	8.5						
27. Uttarakhand	2,049.7	1,981.6	1,414.5	1,500.0	1,414.5	1,624.6	1,720.0	-26.8	-28.6	14.7	14.9						
28. West Bengal	7,951.9	6,215.2	13,510.5	15,110.0	13,510.5	9,240.5	10,860.0	90.0	117.4	-28.1	-31.6						
29. Jammu and Kashmir	-	-121.1	-121.2	-	-121.2	-103.0	-	-	0.1	-	-15.0						
30. NCT Delhi	-	-4,993.7	-934.3	3,980.0	-934.3	10,738.3	15,380.0	-	-81.3	286.4	-1,249.3						
31. Puducherry	32.0	-207.4	-139.5	-	-139.5	-107.1	-	-100.0	-32.7	-	-23.2						
All States and UTs	1,42,517.7	1,15,034.5	1,70,434.1	1,99,609.5	1,70,434.1	1,69,366.9	1,98,144.7	40.1	48.2	-0.7	-0.6						

‘-’: Nil/Negligible. ‘.’: Abnormal growth due to low base.

* : Gross loans from Centre minus repayment of loans to the Centre.

Source : Budget documents of the State governments. Details in methodology

Statement 17: Devolution and Transfer of Resources from the Centre

State/UT	2023-24 (Accounts)			2024-25 (Revised Estimates)			2025-26 (Budget Estimates)			Variation (Per cent)						
	Gross	Net*	3	Gross	Net*	4	Gross	Net*	5	Gross	Net	Col.4/Col.2	Col.5/Col.3	Col.6/Col.4	Col.7/Col.5	
																2
1																
1. Andhra Pradesh	85,423.7	83,109.5		90,290.6	88,250.4		1,11,550.7	1,09,342.5		5.7	6.2	23.5	23.5		23.9	
2. Arunachal Pradesh	26,105.9	26,077.1		31,837.6	31,808.2		33,224.4	33,198.6		22.0	22.0	4.4	4.4		4.4	
3. Assam	63,458.6	63,202.8		77,350.0	77,186.1		83,131.7	82,939.5		21.9	22.1	7.5	7.5		7.5	
4. Bihar	1,50,401.3	1,47,896.9		1,95,737.7	1,93,389.9		1,94,170.6	1,91,175.7		30.1	30.8	-0.8	-0.8		-1.1	
5. Chhattisgarh	53,365.3	52,865.9		64,300.0	63,870.4		69,500.0	69,137.1		20.5	20.8	8.1	8.1		8.2	
6. Goa	6,021.3	5,932.9		7,382.8	7,232.1		7,769.6	7,618.9		22.6	21.9	5.2	5.2		5.3	
7. Gujarat	70,330.9	68,643.8		76,597.5	75,183.9		82,483.4	81,085.2		8.9	9.5	7.7	7.7		7.8	
8. Haryana	22,445.9	22,127.0		23,608.7	23,331.1		27,368.9	27,070.1		5.2	5.4	15.9	15.9		16.0	
9. Himachal Pradesh	25,966.0	25,777.5		27,449.2	27,287.9		23,214.0	23,074.8		5.7	5.9	-15.4	-15.4		-15.4	
10. Jharkhand	51,625.3	51,018.1		61,484.3	60,558.8		69,698.5	68,931.5		19.1	18.7	13.4	13.4		13.8	
11. Karnataka	62,666.3	60,141.6		69,787.7	67,305.9		74,876.5	72,026.6		11.4	11.9	7.3	7.3		7.0	
12. Kerala	34,712.1	33,387.0		36,996.9	35,523.4		46,426.8	45,182.2		6.6	6.4	25.5	25.5		27.2	
13. Madhya Pradesh	1,38,448.0	1,33,683.1		1,59,297.9	1,54,060.8		1,74,822.9	1,69,607.5		15.1	15.2	9.7	9.7		10.1	
14. Maharashtra	1,18,041.2	1,14,384.0		1,55,677.6	1,52,801.8		1,51,736.2	1,48,926.8		31.9	33.6	-2.5	-2.5		-2.5	
15. Manipur	13,859.5	13,779.8		23,475.5	23,396.0		21,221.2	21,142.0		69.4	69.8	-9.6	-9.6		-9.6	
16. Meghalaya	15,599.3	15,555.8		19,331.5	19,280.9		20,666.0	20,616.3		23.9	23.9	6.9	6.9		6.9	
17. Mizoram	9,887.5	9,842.2		11,407.8	11,320.3		11,092.4	11,037.4		15.4	15.0	-2.8	-2.8		-2.5	
18. Nagaland	14,869.7	14,842.7		16,477.2	16,444.5		16,309.9	16,262.5		10.8	10.8	-1.0	-1.0		-1.1	
19. Odisha	76,457.1	75,349.8		1,04,713.3	1,00,210.8		1,14,150.0	1,09,539.5		37.0	33.0	9.0	9.0		9.3	
20. Punjab	34,918.1	34,030.4		37,929.9	37,101.3		37,079.7	36,062.4		8.6	9.0	-2.2	-2.2		-2.8	
21. Rajasthan	1,01,470.1	98,955.7		1,28,662.4	1,26,261.9		1,42,175.8	1,39,730.7		26.8	27.6	10.5	10.5		10.7	
22. Sikkim	6,529.7	6,511.8		9,599.3	9,581.7		10,205.3	10,189.4		47.0	47.1	6.3	6.3		6.3	
23. Tamil Nadu	86,409.3	82,843.3		83,755.0	79,368.6		92,695.3	87,652.2		-3.1	-4.2	10.7	10.7		10.4	
24. Telangana	35,624.1	35,192.3		49,386.4	48,724.4		56,682.3	56,130.4		38.6	38.5	14.8	14.8		15.2	
25. Tripura	17,902.2	17,861.0		23,286.6	23,254.0		24,374.2	24,353.7		30.1	30.2	4.7	4.7		4.7	
26. Uttar Pradesh	2,78,176.3	2,75,905.8		3,46,783.4	3,45,660.7		3,66,217.3	3,65,307.4		24.7	25.3	5.6	5.6		5.7	
27. Uttarakhand	29,001.7	28,857.4		34,024.7	33,859.1		35,850.2	35,682.8		17.3	17.3	5.4	5.4		5.4	
28. West Bengal	1,14,995.9	1,12,951.7		1,39,551.2	1,37,697.6		1,55,016.2	1,53,197.6		21.4	21.9	11.1	11.1		11.3	
29. Jammu and Kashmir	49,774.1	49,616.2		59,071.6	58,923.1		58,624.1	58,503.3		18.7	18.8	-0.8	-0.8		-0.7	
30. NCT Delhi	2,093.1	-5,994.9		7,199.5	-381.0		27,475.8	20,588.0		244.0	-93.6	281.6	281.6		-5,504.2	
31. Puducherry	3,631.0	3,306.5		3,794.0	3,594.6		3,857.2	3,699.8		4.5	8.7	1.7	1.7		2.9	
All States and UTs	18,00,210.2	17,57,654.7		21,76,247.8	21,32,089.5		23,43,667.3	22,99,012.5		20.9	21.3	7.7	7.7		7.8	

* : Gross devolution and transfers *minus* repayments of loans to the Centre and interest payments on loans from the Centre.

Source : Budget documents of the State governments. Details in methodology.

Statements

Statement 18: Composition of Outstanding Liabilities
(As at end-March 2024)

State/UT	SDLS/ SGSs	UDAY	Compen- sation and other bonds	NSSF	WIMA from RBI	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI and other banks	Loans from NCDC	Loans from other institu- tions	Loans from banks and FIs	Internal Debt	Loans from Centre	Provident Fund	Reserve Fund	Deposit and Advances	Conti- nency Fund	Out- standing Liabilities
1. Andhra Pradesh	3,66,564.5	8,256.0	1,500.0	6,639.5	594.5	8.8	3.5	9,335.6	-	281.3	-25.6	9,603.5	3,93,158.0	33,332.0	29,791.7	7,285.0	28,951.6	50.0	4,92,568.3
2. Arunachal Pradesh	6,632.5	-	-	1,041.6	-	0.1	-	1,577.1	-	95.5	25.5	1,698.3	9,392.4	4,551.4	3,273.3	4,788.6	-431.5	-	21,574.3
3. Assam	98,639.0	-	-	4,179.8	-	0.0	-2.4	9,142.8	-	13.5	-	9,153.9	1,11,972.7	14,422.6	14,376.3	7,453.6	676.5	2,000.0	1,50,901.8
4. Bihar	2,14,418.0	1,710.0	-	10,188.9	-	21.6	-1.3	9,468.1	-0.1	372.6	8.4	9,869.3	2,36,186.2	40,964.7	9,141.1	3,849.3	39,416.6	350.0	3,29,907.9
5. Chhattisgarh	86,030.0	609.1	0.1	2,607.5	-	20.3	0.6	5,781.0	-	7.2	82.3	5,891.4	95,138.2	16,487.9	10,848.7	10,694.7	6,398.2	86.5	1,39,654.3
6. Goa	19,574.0	-	-	1,318.5	-	-	-	1,782.2	-	0.2	641.4	2,423.8	23,316.3	3,515.5	2,427.5	503.3	2,553.1	52.1	32,367.8
7. Gujarat	2,95,005.2	-	2.3	21,238.2	-	-	-	18,962.7	1.0	-	-	18,963.7	3,35,209.4	33,277.9	10,019.8	18,452.7	46,633.8	200.0	4,43,793.7
8. Haryana	2,52,739.4	12,110.0	-	5,352.1	-	-	-	6,108.2	105.0	3,466.8	890.8	10,570.8	2,80,772.2	12,576.8	18,782.3	12,288.6	14,556.7	454.0	3,39,360.6
9. Himachal Pradesh	52,147.1	2,312.4	-	3,251.6	-	12.9	-	3,640.2	-	75.1	-	3,728.3	61,439.3	7,683.6	19,337.6	2,279.8	3,646.0	5.0	94,391.2
10. Jharkhand	53,862.7	3,887.4	-	4,478.4	-	4.7	0.9	8,822.1	0.0	49.8	-451.8	8,425.7	70,654.1	14,943.0	1,557.4	6,982.7	30,847.9	500.0	1,25,485.2
11. Karnataka	4,00,292.5	-	0.4	8,849.0	-	-55.4	-10.3	8,512.0	0.2	-133.6	0.0	8,312.9	4,17,454.9	44,589.0	49,290.5	67,989.3	67,341.0	500.0	6,47,144.7
12. Kerala	2,25,780.0	-	0.1	27,418.0	-	146.6	86.2	2,754.8	-	560.3	411.8	3,959.8	2,57,157.9	21,135.1	1,23,944.2	4,156.7	7,672.2	100.0	4,14,166.0
13. Madhya Pradesh	2,22,625.5	5,888.0	0.4	39,178.3	-	-0.9	-0.1	14,589.3	0.4	104.0	130.3	14,823.1	2,82,515.3	58,974.8	16,976.4	27,571.1	20,541.0	985.0	4,07,563.7
14. Maharashtra	5,02,792.2	-	0.6	33,232.0	-	-1.1	0.2	25,605.4	2.0	481.8	739.8	26,828.1	5,62,852.9	47,269.6	30,259.9	14,290.0	95,590.9	150.0	7,50,413.3
15. Manipur	10,571.0	-	-	360.8	-	5.9	-	841.5	0.1	6.1	1.1	854.7	12,156.1	1,849.6	1,459.8	1,951.3	1,443.0	-	18,859.8
16. Meghalaya	12,209.5	100.0	-	368.3	260.9	-	0.0	865.8	-	16.2	-	882.1	13,820.8	3,259.9	2,488.8	1,155.4	1,671.0	505.0	22,900.9
17. Mizoram	5,831.0	-	-	102.8	-	-162.5	0.1	861.5	-	6.9	248.9	954.9	6,888.7	1,778.2	1,963.5	760.2	1,185.9	0.1	12,576.6
18. Nagaland	13,430.0	-	-	54.3	-	0.9	18.8	116.3	-	22.3	221.4	379.7	13,864.0	2,078.8	1,387.1	1,724.3	869.6	0.4	19,924.1
19. Odisha	16,400.1	-	-	4,760.3	-	-	0.6	19,298.8	0.0	-	10,524.0	29,823.4	50,983.8	18,982.6	23,955.4	50,168.0	25,412.0	125.7	1,69,627.6
20. Punjab	2,32,555.6	10,363.1	-	9,331.5	-	-	-	2,987.7	22,092.8	13.9	40.8	25,135.2	2,78,752.8	19,139.6	23,005.3	20,682.9	5,071.8	25.0	3,46,677.4
21. Rajasthan	3,58,826.8	15,757.3	6,496.0	7,484.5	-	5.7	6.9	10,851.4	-	7.4	421.5	11,292.9	3,99,857.5	43,431.9	70,219.4	8,555.7	46,208.7	1,000.0	5,69,273.2
22. Sikkim	10,679.0	-	-	91.9	-	26.1	-	298.1	-	-	0.4	324.6	11,095.5	1,917.3	1,452.3	1,029.2	419.1	1.0	15,914.5
23. Tamil Nadu	5,96,619.2	18,252.0	-	10,562.8	-	204.9	0.1	16,424.1	493.9	97.7	-60.8	17,159.9	6,42,593.9	56,991.1	35,199.4	9,598.6	99,004.1	144.5	8,43,531.6
24. Telangana	3,14,545.7	7,138.3	-	4,723.2	999.6	30.3	7.4	5,447.4	-	42.9	-471.6	5,056.4	3,32,463.2	9,374.2	16,861.6	4,195.7	32,110.3	49.3	3,95,054.2
25. Tripura	9,538.8	-	-	598.4	-	0.8	-	1,783.4	-	6.8	1.1	1,792.1	11,929.4	1,990.6	6,460.8	2,046.5	1,108.0	10.0	23,545.2
26. Uttar Pradesh	5,37,115.6	24,062.5	5,270.2	30,126.3	-	0.0	0.2	16,027.1	-	97.8	31,410.0	47,535.1	6,44,109.8	48,167.7	60,675.3	17,190.7	21,084.2	1,074.4	7,92,302.2
27. Uttarakhand	48,710.0	-	-	4,531.7	607.1	1.5	5.4	3,301.0	35.5	184.6	1.3	3,529.2	57,378.0	8,882.2	9,671.2	5,738.1	4,462.9	191.2	86,323.7
28. West Bengal	4,77,042.2	-	2.3	37,976.4	-	-0.6	0.0	32.2	-	-281.4	8,629.3	8,379.4	5,23,400.3	33,561.1	23,872.1	21,103.0	53,891.5	147.0	6,55,975.0
29. Jammu and Kashmir	69,893.5	2,616.0	-	2,388.8	-692.1	-558.0	-1.0	1,018.2	59.8	-	-6,550.1	-6,031.1	68,175.1	4,818.6	2,166.0	1,807.1	2,838.2	25.0	79,890.0
30. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	11,860.7	-	-	-	100.0	11,960.7
31. Puducherry	8,804.2	-	-	-	-	-	-	-	-	-	381.6	381.6	9,185.9	1,549.7	602.4	553.4	682.3	0.5	12,574.3
All States and UTs	55,19,895.0	1,13,062.2	13,272.5	2,82,435.5	3,506.8	-287.8	115.9	2,06,236.0	22,790.7	5,596.0	47,251.9	2,81,702.8	62,13,874.7	6,23,357.8	6,21,447.2	3,36,775.5	6,61,856.8	8,831.8	84,86,143.8

SDLS: State Development Loans. SGSs: State Government Securities.

Notes: 1. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: NSSF (₹5,759.0 crore), WMA from RBI (₹0.0), Loans from LIC (₹591.0 crore), Loans from GIC (₹0.0), Loans from NABARD (₹2,969 crore), Loans from SBI (₹60 crore), Loans from other institutions (₹397 crore), Loans from Banks and FIs (₹4,017) Internal debt (₹2,285.5 crore), Loans from the Centre (₹710), Provident Fund (₹27,901 crore), Reserve Fund (₹4,602 crore), Deposits and advances (₹9,693 crore) and total outstanding liabilities (₹1,25,216.5 crore). In the previous and this edition, the data in statement 18 include only apportioned portion of their liabilities. Details in methodology.

Sources: 1. Comptroller and Auditor General of India, Government of India.

2. Reserve Bank Records.

3. Finance Accounts of the Union Government, CGA, Government of India.

Statement 18: Composition of Outstanding Liabilities (Contd.)
(As at end-March 2025)

State/UT	SDLs/ SGSs	UDAY	Compen- sation and other bonds	NSSF	WMA from RBI	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI and other banks	Loans from NCDC	Loans from other institu- tions	Loans from banks and FIs	Internal Debt	Loans from Centre	Provident Fund	Reserve Fund	Deposit and Advances	Conti- gency Fund	Out- standing Liabilities
1. Andhra Pradesh	4,23,687.2	8,256.0	1,500.0	5,506.5	2,094.5	-1.1	3.5	8,954.1	0.0	196.3	-31.2	9,121.6	4,50,165.8	48,103.6	31,187.7	7,230.5	28,796.7	50.0	5,65,534.2
2. Arunachal Pradesh	7,356.5	0.0	0.0	867.3	0.0	0.0	0.0	1,766.9	0.0	103.4	25.0	1,895.4	10,119.2	6,823.9	3,626.2	5,417.6	-372.9	0.0	25,614.0
3. Assam	1,12,489.0	0.0	0.0	3,424.8	-0.0	-0.0	-2.4	13,018.5	0.0	9.0	-0.2	13,024.9	1,28,938.7	22,501.4	13,725.4	7,453.6	3,439.9	2,000.0	1,78,058.9
4. Bihar	2,45,541.0	1,476.8	0.0	8,300.6	0.0	21.6	-1.3	10,193.8	-0.1	289.6	275.2	10,768.8	2,86,077.2	52,114.6	9,241.1	3,949.3	39,216.6	350.0	3,70,948.8
5. Chhattisgarh	1,03,030.0	522.1	0.1	2,147.5	0.0	20.2	0.6	8,501.0	0.0	7.2	95.2	8,624.3	1,14,324.0	23,064.6	11,348.7	10,694.7	6,398.2	86.5	1,65,916.9
6. Goa	19,824.0	0.0	0.0	1,116.5	0.0	0.0	0.0	2,204.5	0.0	0.3	893.7	3,098.5	24,039.0	4,729.9	2,420.3	802.0	2,745.4	52.1	34,788.7
7. Gujarat	3,11,285.2	0.0	2.3	17,608.9	0.0	0.0	0.0	23,262.9	0.0	0.0	0.0	23,262.9	3,52,159.3	45,443.1	10,181.0	18,504.3	48,916.6	200.0	4,75,404.3
8. Haryana	2,89,639.4	6,920.0	0.0	4,347.7	0.0	0.0	0.0	7,463.2	105.0	2,128.8	-4,131.2	5,865.8	3,06,472.9	14,092.0	18,851.8	12,945.7	13,753.2	1,000.0	3,67,115.5
9. Himachal Pradesh	57,161.1	2,023.4	0.0	2,682.5	0.0	10.1	0.0	3,852.6	0.0	56.8	-272.3	3,647.1	65,514.0	9,108.4	20,687.6	2,279.8	3,646.0	5.0	1,01,240.7
10. Jharkhand	52,412.7	3,332.0	0.0	3,708.9	0.0	4.7	0.9	10,247.1	0.0	149.8	-894.2	9,508.3	88,961.9	19,412.5	767.4	7,207.8	32,097.9	500.0	1,28,947.6
11. Karnataka	4,71,817.7	0.0	0.4	7,221.1	0.0	-7.0	-10.3	10,830.6	0.2	-133.6	348.0	10,956.9	4,89,996.1	49,804.7	52,918.8	67,421.3	71,327.0	500.0	7,31,967.8
12. Kerala	2,63,746.0	0.0	0.1	30,956.4	0.0	55.3	86.2	2,772.8	0.0	555.7	277.2	3,747.2	2,98,449.7	23,642.0	1,27,791.0	4,291.8	7,762.2	100.0	4,62,036.7
13. Madhya Pradesh	2,70,567.5	5,152.0	0.4	42,623.3	0.0	-1.1	-0.1	16,439.3	0.4	122.4	-106.1	16,454.8	3,34,798.1	71,479.7	14,308.7	24,748.1	16,525.8	985.0	4,82,845.5
14. Maharashtra	5,93,709.2	0.0	0.6	27,851.3	0.0	-1.1	0.2	24,948.1	2.0	484.4	2,586.4	28,030.1	6,49,591.1	62,186.6	29,366.0	14,613.0	89,087.9	150.0	8,44,994.7
15. Manipur	11,608.0	0.0	0.0	306.7	0.0	-12.4	0.0	1,042.5	0.1	6.1	23.8	1,060.2	13,344.3	3,064.9	1,440.3	1,929.7	1,443.0	0.0	21,222.2
16. Meghalaya	13,218.5	87.5	0.0	314.3	0.0	0.0	0.0	940.8	0.0	10.8	-150.4	801.3	14,421.6	3,322.7	2,574.6	1,155.4	1,565.2	505.0	23,564.5
17. Mizoram	6,770.0	0.0	0.0	85.8	0.0	-168.0	0.1	974.6	0.0	10.0	243.4	1,060.1	7,915.9	2,354.0	1,642.5	760.2	874.9	0.1	13,547.6
18. Nagaland	14,380.0	0.0	0.0	41.0	0.0	0.8	18.8	140.3	0.0	15.2	187.8	362.9	14,783.9	3,696.8	1,337.1	1,724.3	569.6	0.4	22,112.0
19. Odisha	34,180.1	0.0	0.0	3,877.8	-0.0	0.0	0.6	22,545.7	0.0	0.0	14,241.1	36,787.4	74,845.2	23,525.9	24,955.4	47,946.2	23,990.4	125.7	1,95,388.9
20. Punjab	2,67,161.0	8,223.5	0.0	7,490.1	1,367.3	0.0	0.0	3,385.7	20,410.4	7.0	-1,898.8	21,904.2	3,06,146.0	21,522.6	22,686.8	21,582.6	7,490.6	25.0	3,79,453.7
21. Rajasthan	4,15,211.8	10,201.5	5,146.0	5,899.8	0.0	3.8	6.9	11,640.6	0.0	3.7	-6,366.2	5,288.7	4,41,747.9	55,441.9	77,280.2	7,486.1	47,392.0	1,000.0	6,30,348.1
22. Sikkim	12,300.0	0.0	0.0	75.8	0.0	19.0	0.0	319.0	0.0	0.0	0.3	338.3	12,714.1	3,441.7	1,440.4	1,052.2	439.1	1.0	19,088.5
23. Tamil Nadu	6,88,794.3	15,970.5	0.0	8,759.7	-0.0	153.1	0.1	16,955.0	721.7	43.6	-2,345.9	15,527.5	7,29,052.0	65,509.4	36,454.7	9,430.8	97,416.7	494.5	9,38,358.0
24. Telangana	3,57,637.1	6,246.1	0.0	3,334.2	999.6	19.8	7.4	5,391.2	0.0	36.4	-1,495.6	3,959.2	3,72,176.2	11,476.5	17,816.2	2,237.4	37,114.0	49.3	4,40,869.5
25. Tripura	9,388.8	0.0	0.0	498.4	0.0	0.0	0.0	2,163.4	0.0	0.1	122.1	2,85.6	12,172.9	4,568.1	6,860.8	2,131.5	1,023.0	10.0	26,766.3
26. Uttar Pradesh	5,64,615.6	20,800.4	4,216.1	25,004.2	0.0	-0.0	0.2	17,469.7	0.0	97.8	27,004.9	44,572.6	6,59,208.9	68,958.0	61,669.0	17,061.0	18,177.0	1,074.4	8,26,148.4
27. Uttarakhnd	56,710.0	0.0	0.0	3,781.7	607.1	1.5	5.4	3,351.0	35.5	134.6	1.0	3,529.0	64,627.8	10,296.7	9,994.4	5,603.0	4,701.9	326.2	95,549.9
28. West Bengal	5,31,642.1	0.0	2.3	31,636.4	0.0	-0.6	-0.0	32.2	0.0	-358.8	10,202.8	9,875.5	5,73,156.2	47,071.6	26,088.5	22,653.7	55,948.8	200.0	7,25,088.9
29. Jammu and Kashmir	81,663.5	2,262.3	0.0	1,540.1	-692.1	-660.9	-1.0	1,455.2	59.8	0.0	-8,636.7	-7,783.7	76,990.2	4,697.5	2,166.0	1,827.1	2,838.2	25.0	88,543.8
30. NCT Delhi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10,926.4	0.0	0.0	0.0	100.0	11,026.4
31. Puducherry	9,683.9	0.0	0.0	0.0	0.0	0.0	0.0	128.5	0.0	0.0	619.3	747.8	10,431.7	1,410.2	625.2	553.4	721.4	0.5	13,742.5
All States and UTs	62,97,231.1	91,474.0	10,868.3	2,51,009.4	4,745.9	-613.3	115.9	2,32,390.6	21,335.0	3,956.6	30,828.4	2,88,013.1	69,43,341.9	7,93,791.9	6,41,433.8	3,32,694.0	6,65,066.2	9,915.8	93,86,243.6

SDLs: State Development Loans. "": Nil/Negligible.

Notes: 1. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: NSSF (₹4,910.0 crore), WMA from RBI (₹590.0), Loans from LIC (₹488.0 crore), Loans from NABARD (₹3,328 crore), Loans from SBI (₹60 crore), Loans from other institutions (₹371 crore), Loans from Banks and FIs (₹4,247) Internal debt (₹93,672.76 crore), Loans from the Centre (₹589), Provident Fund (₹27,830 crore), Reserve Fund (₹5,391 crore), Deposits and advances (₹9,576 crore) and total outstanding liabilities (₹1,37,083.76 crore). In the previous and this edition, the data in statement 18 include only apportioned portion of their liabilities. Details in methodology.

Sources: 1. Comptroller and Auditor General of India, Government of India.
2. Reserve Bank Records.
3. Budget Documents of the State Governments.
4. Finance Accounts of the Union Government, CGA, Government of India.

Statements

Statement 18: Composition of Outstanding Liabilities (Concl'd.)
(As at end-March 2026)

State/UT	SDLs/ SGSs	UDAY	Compen- sation and other bonds	NSSF	WMA from RBI	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI and other banks	Loans from NDCDC	Loans from other institu- tions	Loans from banks and FIs	Internal Debt	Loans from Centre	Provident Fund	Reserve Fund	Deposit and Advances	Contin- gency Fund	Out- standing Liabilities
1. Andhra Pradesh	4,84,057.7	8,256.0	1,500.0	4,515.9	2,094.5	-6.1	3.5	8,837.8	0.0	116.0	-33.1	8,918.1	5,09,342.1	86,153.6	31,227.8	7,466.9	29,220.7	50.0	6,45,461.1
2. Arunachal Pradesh	8,343.7	0.0	0.0	630.5	0.0	-0.0	0.0	2,000.8	0.0	111.4	25.0	2,137.2	11,111.4	10,086.4	3,916.7	6,078.0	-311.3	0.0	30,881.2
3. Assam	1,28,339.0	0.0	0.0	2,817.3	-0.0	-0.0	-2.4	15,600.5	0.0	4.5	-0.2	15,602.3	1,46,758.7	31,523.2	12,928.7	7,453.6	5,944.2	2,000.0	2,06,608.3
4. Bihar	2,79,799.0	1,476.8	0.0	6,861.4	0.0	21.6	-1.3	10,808.0	-0.1	203.1	441.9	11,473.1	2,99,610.3	51,499.4	9,141.1	4,049.3	39,216.6	350.0	4,03,866.8
5. Chhattisgarh	1,21,557.2	522.1	0.1	1,687.5	0.0	20.2	0.6	9,011.0	0.0	7.1	158.2	9,197.2	1,32,984.1	27,424.6	11,848.7	10,694.3	6,398.2	86.5	1,89,416.9
6. Goa	21,420.0	0.0	0.0	914.5	0.0	0.0	0.0	2,591.3	0.0	0.4	1,062.3	3,654.1	25,988.6	5,544.3	2,402.4	1,000.6	620.4	52.1	35,608.5
7. Gujarat	3,50,524.7	0.0	2.3	14,386.6	0.0	0.0	0.0	30,779.4	0.0	0.0	0.0	30,779.4	3,95,693.1	57,814.0	10,300.8	18,608.0	51,723.2	200.0	5,34,339.1
8. Haryana	3,28,039.4	6,920.0	0.0	3,505.5	0.0	0.0	0.0	8,714.1	105.0	2,108.8	-9,166.6	1,761.3	3,40,226.2	15,899.9	18,915.7	13,341.8	13,436.4	1,000.0	4,02,820.0
9. Himachal Pradesh	64,430.9	2,023.4	0.0	2,227.0	0.0	7.2	0.0	3,799.2	0.0	41.6	-549.3	3,298.8	71,980.0	10,211.4	21,887.6	2,279.8	3,646.0	5.0	1,10,009.7
10. Jharkhand	57,862.7	3,332.0	0.0	3,035.2	0.0	4.7	0.9	11,827.1	0.0	243.8	-1,270.5	10,806.0	75,035.9	24,592.0	1,367.4	7,357.8	32,447.9	500.0	1,41,301.1
11. Karnataka	5,55,630.2	0.0	0.4	5,792.5	-100.0	-95.0	-10.3	12,580.6	0.2	-133.6	846.3	13,188.2	5,74,511.2	54,815.1	56,643.7	58,732.7	69,075.0	500.0	8,14,277.7
12. Kerala	2,98,252.7	0.0	0.1	33,389.7	0.0	0.0	86.2	2,890.4	0.0	466.4	351.2	3,794.2	3,35,436.8	27,503.2	1,32,553.4	3,211.3	7,882.2	100.0	5,06,686.9
13. Madhya Pradesh	3,31,978.1	5,152.0	0.4	46,296.2	0.0	-1.1	-0.1	18,239.3	0.4	158.7	-42.1	18,355.1	4,01,781.9	83,266.5	13,587.4	17,890.5	13,501.6	985.0	5,31,012.8
14. Maharashtra	6,86,208.2	0.0	0.6	22,974.8	0.0	-1.1	0.2	24,172.0	2.0	487.2	3,775.4	28,435.8	7,37,619.4	72,005.8	28,241.3	14,735.0	84,408.0	150.0	9,37,159.6
15. Manipur	12,508.0	0.0	0.0	252.5	369.5	-12.4	0.0	1,237.5	0.1	6.1	-586.5	644.9	13,774.9	5,010.2	1,420.8	1,897.9	1,443.0	0.0	23,546.8
16. Meghalaya	15,481.2	87.5	0.0	271.1	0.0	0.0	0.0	995.8	0.0	5.4	-112.9	888.4	16,728.1	3,399.1	2,687.5	1,155.4	1,585.2	505.0	26,040.3
17. Mizoram	7,720.0	0.0	0.0	72.2	0.0	-173.1	0.1	1,068.7	0.0	13.3	300.6	1,209.7	9,001.9	3,075.1	1,155.5	753.2	529.9	0.1	14,515.8
18. Nagaland	15,924.8	0.0	0.0	27.8	0.0	0.7	18.8	165.6	0.0	7.4	139.9	332.4	16,284.9	3,695.7	1,237.1	1,724.3	519.6	0.4	23,462.0
19. Odisha	49,642.1	0.0	0.0	2,995.2	-0.0	0.0	0.6	28,295.4	0.0	0.0	15,161.9	41,458.0	94,095.2	27,475.9	25,955.4	45,502.2	22,426.6	125.7	2,15,581.1
20. Punjab	3,03,861.0	8,223.5	0.0	5,938.7	1,367.3	0.0	0.0	3,652.0	18,600.0	-0.0	-3,838.4	18,413.5	3,37,804.0	21,565.8	22,368.4	22,990.7	8,901.0	25.0	4,13,654.8
21. Rajasthan	4,82,363.8	10,201.5	5,146.0	4,535.0	0.0	2.3	6.9	12,675.2	0.0	0.8	-13,003.3	-318.0	5,01,928.3	71,297.0	84,661.7	8,843.2	47,262.7	1,000.0	7,14,993.0
22. Sikkim	14,301.3	0.0	0.0	63.1	0.0	14.0	0.0	334.7	0.0	0.0	0.2	348.9	14,713.3	4,489.9	1,428.7	952.0	439.1	1.0	22,024.0
23. Tamil Nadu	7,87,919.3	15,970.5	0.0	7,101.0	-0.0	103.6	0.1	17,920.5	1,338.6	14.2	-4,629.8	14,747.1	8,25,737.9	73,823.6	37,706.8	9,678.4	95,416.9	494.5	10,42,858.2
24. Telangana	4,06,327.9	6,246.1	0.0	1,691.0	999.6	16.7	7.4	5,318.4	0.0	36.4	-2,515.1	2,863.8	4,18,128.4	15,035.6	20,096.1	2,966.3	38,105.1	49.3	4,94,380.8
25. Tripura	10,038.8	0.0	0.0	378.4	0.0	0.0	0.0	2,961.5	0.0	-6.6	32.1	3,276.0	13,693.3	6,629.7	7,260.8	2,186.5	968.0	10.0	30,748.3
26. Uttar Pradesh	6,11,765.6	20,800.4	4,216.1	20,899.4	0.0	-0.0	0.2	18,168.1	0.0	97.8	22,599.9	40,866.0	6,98,547.5	91,525.9	62,479.8	16,174.9	14,174.7	1,074.4	8,83,977.1
27. Uttarakhand	67,810.0	0.0	0.0	3,081.7	607.1	1.5	5.4	3,601.0	35.5	74.6	250.8	3,988.8	75,467.6	11,921.3	10,222.7	5,706.7	4,832.9	376.2	1,08,527.4
28. West Bengal	5,89,614.4	0.0	2.3	26,275.7	0.0	-0.6	-0.0	32.2	0.0	-436.8	11,488.3	11,063.1	6,26,955.4	56,312.1	27,899.7	23,121.7	55,748.8	200.0	7,90,237.7
29. Jammu and Kashmir	91,328.5	2,262.3	0.0	758.7	-692.1	-762.8	-1.0	2,500.1	259.8	0.0	-9,907.0	-7,910.9	85,746.5	4,594.5	2,196.0	1,862.0	2,838.2	25.0	97,262.1
30. NCT Delhi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	21,764.7
31. Puducherry	10,615.3	0.0	0.0	0.0	0.0	0.0	0.0	255.5	0.0	0.0	770.3	1,025.8	11,641.1	1,303.2	637.2	553.4	761.6	0.5	14,897.0
All States and UTs	71,93,665.4	91,474.0	10,868.3	2,23,376.3	4,645.9	-859.7	115.9	2,59,034.0	20,341.5	3,628.1	12,018.4	2,94,278.1	78,18,308.0	9,63,158.8	6,64,356.8	3,18,969.2	6,53,162.4	9,965.8	1,04,27,920.8

SDLs: State Development Loans. '-': Nil/Negligible.

Notes: 1. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: NSSF (₹4,128.53 crore), WMA from RBI (₹0.0), Loans from LIC (₹386.06 crore), Loans from GIC (₹0.0), Loans from NABARD (₹4,372.99 crore), Loans from SBI (₹260 crore), Loans from other institutions (₹346 crore), Loans from Banks and FIs (₹5,365 crore), Internal Debt (₹1,03,680.58 crore), Loans from the Centre (₹486.01), Provident Fund (₹27,860 crore), Reserve Fund (₹5,418 crore), Deposits and advances (₹9,576 crore) and total outstanding liabilities (₹1,47,045.59 crore). In the previous and this edition, the data in statement 18 include only apportioned portion of their liabilities. Details in methodology.

Sources: 1. Comptroller and Auditor General of India, Government of India.

2. Reserve Bank Records.

3. Budget Documents of the State Governments.

4. Finance Accounts of the Union Government, CGA, Government of India.

Statement 19: Total Outstanding Liabilities of State Governments
(As at end-March)

State/UT	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (RE)	2026 (BE)
1. Andhra Pradesh	99,874.7	1,10,053.7	1,23,677.8	1,39,505.8	1,50,552.7	1,74,259.6	1,96,202.4	1,22,805.8	1,47,935.2	2,54,283.0	2,29,333.8	2,64,451.0	3,07,671.5	3,53,021.0	3,80,548.5	4,31,988.7	4,92,568.3	5,65,534.2	6,45,461.1
2. Arunachal Pradesh	2,837.3	5,926.1	3,164.9	3,506.0	3,948.6	4,271.8	4,708.5	6,164.8	5,717.1	5,668.6	6,968.7	8,430.5	12,125.1	14,077.4	15,924.6	18,057.6	21,574.3	25,614.0	30,881.2
3. Assam	20,191.6	22,799.9	25,606.4	26,464.2	27,937.5	29,649.2	30,967.2	35,459.1	41,963.7	44,036.5	49,309.8	59,796.4	73,527.8	89,709.1	1,02,366.3	1,29,203.6	1,50,901.8	1,78,058.9	2,06,608.3
4. Bihar	52,807.3	55,781.6	59,513.5	63,580.4	67,980.3	77,653.5	88,622.7	99,398.6	1,16,774.8	1,39,069.3	1,58,980.5	1,69,045.4	1,93,534.3	2,27,425.9	2,57,634.7	2,93,412.6	3,29,907.9	3,70,948.8	4,03,866.8
5. Chhattisgarh	14,647.4	15,028.7	16,254.2	17,043.9	17,937.4	21,470.0	26,075.6	31,088.4	39,264.9	43,397.0	55,049.5	69,981.5	86,005.7	1,00,016.1	1,06,451.1	1,09,135.0	1,39,654.3	1,65,916.9	1,89,416.9
6. Goa	6,642.2	7,149.7	8,428.9	9,560.2	9,951.1	11,253.8	13,277.0	14,088.9	15,650.9	16,903.1	18,641.9	20,500.2	22,645.7	26,612.6	29,209.2	30,394.8	32,367.8	34,788.7	35,608.5
7. Gujarat	1,00,327.9	1,09,861.9	1,23,474.0	1,43,015.1	1,51,308.8	1,69,318.2	1,88,517.6	2,02,510.9	2,31,505.4	2,43,357.3	2,68,263.2	2,98,755.1	3,29,351.8	3,63,647.0	3,88,582.8	4,22,941.7	4,43,793.7	4,75,404.3	5,34,339.1
8. Haryana	29,911.0	33,495.2	41,018.3	46,296.1	56,692.8	67,572.4	79,608.8	92,667.4	1,23,854.1	1,49,412.3	1,67,262.1	1,87,635.8	2,19,245.9	2,46,279.0	2,79,453.3	3,09,146.1	3,39,360.6	3,67,115.5	4,02,820.0
9. Himachal Pradesh	19,482.1	21,899.9	23,765.9	26,424.5	28,231.6	29,432.4	33,877.6	38,182.4	41,197.3	47,244.4	51,030.4	54,303.3	62,218.4	68,896.0	73,541.4	86,596.0	94,391.2	1,01,240.7	1,10,009.7
10. Jharkhand	21,341.8	24,023.9	26,975.5	28,297.4	31,355.8	35,058.7	37,840.4	43,742.0	57,049.1	67,349.8	77,585.7	83,878.2	94,504.5	1,09,270.6	1,13,568.1	1,18,524.0	1,25,485.2	1,28,947.6	1,41,301.1
11. Karnataka	60,555.1	65,218.9	84,534.5	93,446.6	1,06,089.5	1,12,666.6	1,38,976.5	1,58,370.2	1,85,693.4	2,11,169.1	2,45,950.6	2,86,328.7	3,38,665.7	4,21,503.8	5,03,987.7	5,69,471.1	6,47,144.7	7,31,967.8	8,14,277.7
12. Kerala	58,502.5	67,007.9	75,453.2	83,963.0	94,817.1	1,09,966.5	1,25,678.3	1,43,558.8	1,62,271.5	1,91,622.9	2,16,499.4	2,43,745.7	2,67,585.4	3,10,856.2	3,60,036.9	3,87,797.9	4,14,166.0	4,62,036.7	5,06,686.9
13. Madhya Pradesh	54,908.6	60,312.0	67,922.3	75,536.0	80,976.8	89,472.4	96,359.0	1,08,753.3	1,27,714.1	1,56,065.7	1,73,137.0	1,95,178.3	2,11,489.0	2,90,859.3	3,25,193.0	3,65,907.9	4,07,563.7	4,62,845.5	5,31,012.8
14. Maharashtra	1,62,012.6	1,86,673.9	2,03,435.3	2,30,628.9	2,45,795.3	2,82,009.6	3,09,327.1	3,21,808.2	3,51,440.8	3,96,001.0	4,32,479.4	4,38,841.8	4,80,955.2	5,48,348.2	6,06,407.1	6,60,880.1	7,50,413.3	8,44,984.7	9,37,159.6
15. Manipur	4,529.4	4,882.5	5,583.6	6,215.3	6,502.6	6,820.4	7,088.6	7,391.5	8,148.7	8,831.4	9,564.9	10,463.0	11,405.8	13,060.5	15,334.0	17,127.1	18,859.8	21,222.2	23,546.8
16. Meghalaya	3,218.2	3,700.1	3,943.9	4,344.6	5,367.5	5,261.6	6,566.0	6,912.1	7,524.6	9,244.2	10,157.5	11,348.4	12,320.7	14,704.9	16,927.6	19,984.9	22,900.9	23,564.5	26,040.3
17. Mizoram	3,950.5	4,147.1	3,775.8	4,663.7	4,915.7	5,524.0	6,215.5	7,007.8	7,076.1	6,680.5	7,547.0	7,638.7	9,001.4	10,217.1	10,953.7	11,418.5	12,576.6	13,547.6	14,515.8
18. Nagaland	3,576.6	4,184.6	5,496.9	5,899.1	6,749.6	7,439.8	8,352.0	7,948.2	8,923.4	9,562.2	10,399.2	11,639.5	13,836.1	15,254.0	15,834.5	16,980.4	19,924.1	22,120.0	23,482.0
19. Odisha	42,975.1	43,900.9	45,719.2	47,032.2	47,847.9	49,178.1	50,470.8	50,877.6	65,217.9	71,984.4	1,03,065.7	1,05,685.1	1,43,800.3	1,41,239.6	1,39,002.4	1,48,238.4	1,69,627.6	1,95,388.9	2,15,581.1
20. Punjab	55,794.1	61,529.0	67,779.4	74,782.0	82,858.4	92,281.8	1,02,297.5	1,12,939.2	1,34,130.2	1,82,584.0	1,95,174.1	2,11,940.1	2,29,629.9	2,59,266.0	2,84,932.2	3,20,595.6	3,46,677.4	3,79,453.7	4,13,654.8
21. Rajasthan	77,166.4	84,235.2	91,745.8	99,478.9	1,06,612.0	1,18,634.9	1,28,187.3	1,48,090.6	2,09,861.4	2,55,472.1	2,81,663.1	3,11,853.6	3,53,182.0	4,11,001.4	4,63,832.8	5,06,561.5	5,69,273.2	6,30,348.1	7,14,993.0
22. Sikkim	1,705.3	2,018.2	2,483.8	2,450.4	2,786.9	2,989.6	3,342.7	3,498.9	4,339.3	4,688.5	5,910.9	6,850.4	7,954.0	9,655.7	11,482.2	13,345.5	15,914.5	19,088.5	22,024.0
23. Tamil Nadu	73,886.8	86,153.6	1,01,708.7	1,14,467.6	1,30,627.4	1,52,805.3	1,79,567.8	1,85,610.6	2,28,516.1	2,83,620.2	3,26,656.0	4,01,503.8	4,62,201.8	5,68,892.7	6,67,974.9	7,58,991.5	8,43,531.6	9,38,358.0	10,42,868.2
24. Telangana	-	-	-	-	-	-	-	72,658.1	90,523.4	81,820.9	1,60,296.3	1,90,202.7	2,25,418.0	2,71,259.0	3,14,852.9	3,49,727.6	3,95,054.2	4,40,869.5	4,94,380.8
25. Tripura	4,542.5	4,709.7	5,453.2	6,089.8	6,559.2	7,666.2	8,736.4	9,327.2	10,354.1	11,851.5	13,383.7	15,085.5	18,178.9	21,490.5	22,438.6	22,721.3	23,545.2	26,766.3	30,748.3
26. Uttar Pradesh	1,79,740.7	1,92,767.1	2,06,428.1	2,29,926.7	2,44,374.7	2,44,087.0	2,66,244.7	3,14,072.1	3,85,337.1	4,73,348.2	5,17,584.9	5,67,777.0	5,49,559.2	6,00,109.5	6,46,321.3	6,93,865.3	7,92,302.2	8,26,148.4	8,83,977.1
27. Uttarakhand	14,649.6	17,223.2	19,650.0	21,291.7	24,846.1	26,867.8	30,305.2	34,036.8	40,291.5	44,508.0	53,071.1	59,386.6	67,544.7	75,248.9	78,952.1	80,636.3	86,323.7	95,549.9	1,08,527.4
28. West Bengal	1,36,422.3	1,50,434.0	1,75,534.8	1,92,919.9	2,13,617.0	2,36,110.7	2,59,011.7	2,77,319.2	3,14,741.6	3,37,610.7	3,71,071.5	4,04,735.9	4,45,790.4	4,97,266.1	5,48,235.9	5,98,353.6	6,55,975.0	7,25,088.9	7,90,237.7
29. Jammu and Kashmir	22,102.5	25,076.8	30,121.1	32,146.6	36,696.3	40,523.7	44,816.6	48,224.8	55,106.3	61,989.2	67,887.3	78,776.6	88,719.2	55,753.8	68,108.9	72,665.4	79,830.0	88,543.8	97,262.1
30. NCT Delhi	25,339.0	25,381.7	26,544.2	30,140.1	29,608.3	29,242.7	32,531.8	32,497.9	33,303.9	33,344.8	3,326.4	3,406.4	3,631.4	9,496.4	15,689.1	15,789.1	11,960.7	11,026.4	21,764.7
31. Puducherry	2,923.1	3,325.2	3,938.4	4,614.2	5,441.1	5,171.3	6,631.8	7,013.0	7,800.1	15,856.8	7,263.6	8,604.2	9,016.5	10,561.6	12,410.0	12,287.1	12,574.3	13,742.5	14,897.0
All States and UTs	13,56,584.2	14,98,901.9	16,79,131.0	18,63,700.8	20,28,965.7	22,44,659.6	25,10,427.1	27,43,270.6	32,59,229.8	38,56,559.0	42,92,495.3	47,86,763.5	53,50,716.3	61,55,000.1	68,76,178.8	75,92,866.2	84,66,143.8	93,86,243.6	1,04,27,920.8

RE: Revised Estimates. BE: Budget Estimates. -: Not available/Not applicable.

Notes: 1. See 'Explanatory notes on Data Sources and Methodology'.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: end-March 2021 (₹98,340.28 crore), end-March 2022 (₹1,06,858.0 crore), end-March 2023 (₹1,09,936.49 crore), end-March 2024 (₹1,25,216.52 crore), end-March 2025 (₹1,37,083.76 crore) and end-March 2026 (₹1,47,045.59 crore). In the previous and this edition, the data in statement 19 include only apportioned portion of their liabilities. Details in methodology.

Source: Same as in Statement 18.

Statement 20: Total Outstanding Liabilities – As per cent of GSDP
(As at end-March)

State/UT	(Per cent)																			
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (RE)	2026 (BE)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1. Andhra Pradesh	27.4	25.8	25.9	23.9	39.7	42.4	42.3	23.3	24.5	37.2	29.2	30.3	33.2	36.1	33.6	33.0	34.6	35.5	35.4	
2. Arunachal Pradesh	59.0	104.2	42.3	38.9	35.7	34.0	32.3	34.3	30.9	28.5	31.0	33.3	40.4	46.1	48.7	51.5	55.3	55.4	59.8	
3. Assam	28.4	28.1	26.7	23.5	19.5	18.9	17.4	18.1	18.4	17.3	17.4	19.3	21.2	26.4	24.9	27.0	26.4	27.7	27.9	
4. Bihar	46.5	39.2	36.5	31.2	27.5	27.5	27.9	29.0	31.4	33.0	33.5	32.0	33.3	40.1	39.8	39.4	38.7	38.0	36.8	
5. Chhattisgarh	18.3	15.5	16.4	14.3	11.3	12.1	12.6	13.2	17.4	16.5	19.5	21.1	25.0	28.4	25.9	23.8	27.3	29.2	29.8	
6. Goa	33.9	28.1	28.9	28.4	23.5	29.5	37.0	29.5	28.4	26.8	26.9	28.5	30.2	35.9	36.0	32.4	30.4	29.1	25.7	
7. Gujarat	30.5	29.9	28.6	27.4	24.6	23.4	23.3	22.0	22.5	20.9	20.2	20.0	20.4	22.5	20.2	19.2	18.3	17.8	17.9	
8. Haryana	19.7	18.4	18.3	17.8	19.1	19.5	19.9	21.2	25.0	26.6	26.2	26.8	29.7	33.8	31.9	31.7	31.3	30.2	29.9	
9. Himachal Pradesh	57.4	52.8	49.3	46.0	38.8	35.5	35.7	36.8	36.1	37.6	36.8	36.6	39.1	45.4	43.1	45.2	44.8	43.6	42.8	
10. Jharkhand	25.4	27.4	26.8	22.2	20.8	20.1	20.1	20.0	27.6	28.5	28.8	27.4	30.5	36.8	30.2	28.4	27.2	25.5	25.4	
11. Karnataka	22.4	21.0	25.0	22.8	17.5	16.2	17.0	17.4	17.8	17.5	18.4	19.4	21.0	25.7	25.3	24.5	25.3	25.4	26.5	
12. Kerala	33.4	33.0	32.5	31.8	26.0	26.7	27.0	28.0	28.9	30.2	30.9	30.9	32.9	40.3	38.9	37.9	36.3	36.2	35.5	
13. Madhya Pradesh	34.0	30.6	29.8	28.7	25.7	23.5	21.9	22.7	23.6	24.0	23.8	23.5	22.8	30.7	29.5	29.9	30.1	30.8	31.3	
14. Maharashtra	23.7	24.8	23.8	22.0	19.3	19.4	18.8	18.1	17.9	18.0	18.4	17.4	18.1	21.0	19.3	18.1	18.5	18.6	19.0	
15. Manipur	66.8	66.0	67.6	68.0	50.4	49.6	43.8	40.8	41.7	41.5	37.1	38.2	38.3	43.9	43.8	42.6	40.4	40.7	39.2	
16. Meghalaya	33.1	31.9	31.0	29.8	26.9	24.1	28.7	29.7	30.0	33.7	34.4	35.3	35.4	43.5	42.1	42.9	43.2	39.8	39.1	
17. Mizoram	103.5	90.6	71.8	73.0	67.7	66.1	60.4	51.9	46.7	38.9	38.9	34.9	36.0	42.7	41.0	37.2	36.7	35.0	33.2	
18. Nagaland	44.3	44.3	44.3	52.2	55.4	52.7	50.3	43.2	45.7	44.0	42.6	43.9	46.6	51.1	49.1	47.6	49.3	49.4	47.0	
19. Odisha	33.2	29.6	28.1	23.8	20.7	18.8	17.0	16.2	19.9	18.3	23.4	21.2	26.8	26.1	20.0	19.6	19.7	20.6	20.3	
20. Punjab	36.6	35.4	34.3	33.1	31.1	31.0	30.8	31.7	34.4	42.8	41.4	41.4	42.8	47.9	45.4	46.8	46.5	46.9	46.4	
21. Rajasthan	39.6	36.5	34.5	29.4	24.5	24.0	23.3	24.1	30.8	33.6	33.8	34.2	35.3	40.4	38.8	37.3	37.4	37.0	35.9	
22. Sikkim	68.0	62.5	40.5	33.1	25.0	24.2	24.1	22.7	24.1	22.7	22.8	24.1	25.3	29.2	30.5	31.3	32.5	36.3	38.6	
23. Tamil Nadu	21.1	21.5	21.2	19.6	17.4	17.9	18.5	17.3	19.4	21.8	22.3	24.6	26.5	31.8	32.2	31.7	31.0	30.2	29.2	
24. Telangana	-	-	-	-	-	-	-	-	15.7	12.4	21.4	22.2	23.7	28.8	28.0	26.5	27.0	27.3	27.5	
25. Tripura	38.5	34.7	35.4	34.1	34.1	35.4	34.1	34.0	28.8	30.0	30.6	30.3	33.6	40.2	36.0	32.0	28.6	29.3	30.5	
26. Uttar Pradesh	46.9	43.3	39.4	38.3	33.8	29.7	28.3	31.0	33.9	36.7	35.9	35.9	32.3	36.6	32.6	30.7	30.9	30.0	28.7	
27. Uttarakhand	31.9	30.7	27.8	25.4	21.5	20.4	20.3	21.1	22.7	22.8	24.1	25.8	28.2	33.4	31.0	27.6	25.9	25.3	25.3	
28. West Bengal	45.6	44.0	44.0	41.9	40.4	39.1	36.7	34.6	39.5	38.7	38.1	36.7	37.8	43.6	40.9	39.5	39.7	40.0	38.9	
29. Jammu and Kashmir	59.6	59.3	62.3	55.4	46.9	46.5	46.9	49.0	47.0	49.6	48.6	49.3	54.1	33.2	36.1	33.9	33.4	33.4	33.7	
30. NCT Delhi	16.0	13.4	12.2	11.9	8.6	7.5	7.3	6.6	6.0	5.4	0.5	0.5	0.5	1.3	1.8	1.6	1.1	0.9	1.5	
31. Puducherry	31.6	33.1	32.0	35.2	32.4	27.4	30.3	31.1	29.3	53.6	22.6	25.2	24.4	29.2	30.3	27.4	25.8	26.0	25.9	
All States and UTs #	26.6	26.1	25.5	23.5	22.8	22.2	22.0	21.7	23.7	25.1	25.1	25.3	26.6	31.0	29.1	28.2	28.1	28.4	29.2	

RE: Revised Estimates. BE: Budget Estimates. -: Not available/Not applicable.

#: Data for all States/UTs are as per cent of GDP.

Notes: 1. See 'Explanatory notes on Data Sources and Methodology'.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities as per cent of GSDP, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: end-March 2021 (58.6 per cent), end-March 2022 (56.7 per cent), end-March 2023 (51.2 per cent), end-March 2024 (52.5 per cent), end-March 2025 (51.7 per cent) and end-March 2026 (51.0 per cent). In the previous and this edition, the data in statement 20 include only apportioned portion of their liabilities. Details in methodology.

Source: Same as in Statement 18.

Statement 21: Market Borrowings of State Governments

(₹ Crore)

State/UTs	2023-24		2024-25		2025-26*	
	Gross Amount Raised	Repayments	Gross Amount Raised	Repayments	Gross Amount Raised	Repayments
1	2	3	4	5	6	7
1. Andhra Pradesh	68,400.0	13,070.5	78,205.1	21,082.4	52,072.0	12,550.0
2. Arunachal Pradesh	902.0	230.0	1,010.0	306.0	575.0	130.0
3. Assam	18,500.0	2,500.0	19,000.0	5,150.0	9,204.0	2,450.0
4. Bihar	47,612.0	17,702.2	47,546.0	16,656.2	36,910.0	5,577.7
5. Chhattisgarh	32,000.0	5,787.0	24,500.0	7,587.0	11,470.0	7,000.0
6. Goa	2,550.0	990.0	1,050.0	800.0	1,200.0	850.0
7. Gujarat	30,500.0	18,552.6	38,200.0	21,920.0	29,500.0	18,460.0
8. Haryana	47,500.0	19,136.2	49,500.0	17,790.0	28,500.0	11,130.0
9. Himachal Pradesh	8,072.0	2,216.2	7,359.0	2,634.1	7,269.0	2,150.0
10. Jharkhand	1,000.0	3,505.3	3,500.0	5,505.3	2,000.0	2,500.0
11. Karnataka	81,000.0	17,997.3	92,025.2	20,500.0	–	12,187.5
12. Kerala	42,438.0	15,800.0	53,666.0	15,700.0	32,488.0	13,250.0
13. Madhya Pradesh	38,500.0	12,236.0	63,400.0	16,194.0	46,076.5	9,500.0
14. Maharashtra	1,10,000.0	30,262.4	1,23,000.0	32,083.0	97,000.0	23,000.0
15. Manipur	1,426.0	350.0	1,500.0	463.0	1,500.0	425.0
16. Meghalaya	1,364.0	452.5	1,882.0	885.5	2,634.0	1,030.0
17. Mizoram	901.0	260.0	1,169.0	230.0	800.0	135.0
18. Nagaland	2,551.0	535.0	1,550.0	600.0	900.0	450.0
19. Odisha	–	4,658.0	20,780.0	3,000.0	7,000.0	–
20. Punjab	42,386.1	12,868.6	40,827.9	8,362.1	30,749.8	10,253.7
21. Rajasthan	73,624.0	23,905.7	75,185.0	25,705.7	55,300.0	18,831.9
22. Sikkim	1,916.0	215.0	1,951.0	330.0	1,500.0	225.0
23. Tamil Nadu	1,13,000.7	37,030.7	1,23,625.1	33,731.5	84,300.0	28,500.0
24. Telangana	49,618.0	10,233.5	56,209.0	14,009.9	66,000.0	12,850.0
25. Tripura	–	550.0	–	150.0	800.0	500.0
26. Uttar Pradesh	97,650.0	12,315.2	45,000.0	21,815.2	31,515.1	21,709.1
27. Uttarakhand	6,300.0	2,500.0	10,400.0	2,400.0	5,500.0	2,600.0
28. West Bengal	69,910.0	21,000.0	76,500.0	21,900.0	32,465.0	13,200.0
29. Jammu and Kashmir	16,337.5	2,433.8	13,170.0	1,753.8	8,055.0	1,889.8
30. Puducherry	1,100.0	625.0	1,600.0	720.4	900.0	450.0
All States and UTs	10,07,058.3	2,89,918.4	10,73,310.2	3,19,965.0	6,84,183.5	2,33,784.8

*: Data pertain to April 01, 2025 - December 16, 2025.

Source: Reserve Bank records.

Statements

Statement 22: State Government Market Loans

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
ANDHRA PRADESH		
Loans Bearing Interest		
1	6.0% ANDHRA SDL 2025	1,000.00
2	5.89% ANDHRA SDL 2025	1,000.00
3	8.18% ANDHRA PRA SDL 2025	1,500.00
4	8.22% ANDHRA PRA SDL 2025	1,000.00
5	8.33% ANDHRA SDL 2025	1,300.00
6	8.31% ANDHRA PRA SDL 2025	1,000.00
7	8.26% ANDHRA PRA SDL 2025	1,200.00
8	8.24% ANDHRA SDL 2025	1,000.00
9	7.98% ANDHRA SDL 2025	1,500.00
10	8.15% ANDHRA SDL 2025	550.00
11	8.24% ANDHRA SDL 2025	1,500.00
12	8.25% ANDHRA SDL 2025	500.00
13	8.29% ANDHRA SDL 2026	2,000.00
14	8.39% ANDHRA SDL 2026	1,000.00
15	8.72% ANDHRA SDL 2026	1,000.00
16	8.57% ANDHRA SDL 2026	1,500.00
17	8.09% ANDHRA SDL 2026	1,500.00
18	6.7% ANDHRA SDL 2026	1,000.00
19	6.39% ANDHRA SDL 2026	1,000.00
20	8.01% ANDHRA SDL 2026	1,500.00
21	8.09% ANDHRA SDL 2026	1,500.00
22	7.85% ANDHRA SDL 2026	1,000.00
23	7.63% ANDHRA SDL 2026	1,000.00
24	7.23% ANDHRA SDL 2026	1,500.00
25	7.42% ANDHRA SDL 2026	1,500.00
26	7.08% ANDHRA SDL 2026	1,000.00
27	7.25% ANDHRA SDL 2026	1,000.00
28	7.14% ANDHRA SDL 2027	1,000.00
29	7.61% ANDHRA SDL 2027	1,000.00
30	7.88% ANDHRA SDL 2027	1,000.00
31	7.62% ANDHRA SDL 2027	1,000.00
32	6.9% ANDHRA SDL 2027	1,000.00
33	7.6% ANDHRA SDL 2027	2,000.00
34	6.35% ANDHRA SDL 2027	1,000.00
35	7.46% ANDHRA SDL 2027	1,000.00
36	8.34% ANDHRA SDL 2027	1,000.00
37	6.48% ANDHRA SDL 2027	500.00
38	7.24% ANDHRA SDL 2027	1,200.00
39	8.49% ANDHRA SDL 2027	1,000.00
40	7.66% ANDHRA SDL 2027	800.00
41	7.77% ANDHRA SDL 2028	3,000.00
42	8.32% ANDHRA SDL 2028	1,000.00
43	7.7% ANDHRA SGS 2028	500.00
44	7.8% ANDHRA SDL 2028	1,553.10
45	6.72% ANDHRA SDL 2028	1,000.00
46	8.39% ANDHRA SDL 2028	2,000.00
47	6.55% ANDHRA SDL 2028	1,000.00
48	8.4% ANDHRA SDL 2028	1,000.00
49	8.45% ANDHRA SDL 2028	1,000.00
50	8.56% ANDHRA SDL 2028	563.40
51	7.22% ANDHRA SDL 2028	1,000.00
52	8.42% ANDHRA SDL 2028	1,500.00
53	8.52% ANDHRA SDL 2028	1,000.00
54	7.6% ANDHRA SGS 2028	500.00
55	7.22% ANDHRA SDL 2028	650.00
56	7.5% ANDHRA SGS 2028	500.00
57	6.4% ANDHRA SDL 2028	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
58	7.18% ANDHRA SDL 2028	513.47
59	7.54% ANDHRA SGS 2029	1,000.00
60	7.39% ANDHRA SGS 2029	1,000.00
61	7.7% ANDHRA SGS 2029	958.00
62	7.6% ANDHRA SGS 2029	1,000.00
63	7.34% ANDHRA SGS 2029	1,000.00
64	8.34% ANDHRA SDL 2029	500.00
65	7.16% ANDHRA SDL 2029	1,200.00
66	7.31% ANDHRA SDL 2029	1,000.00
67	7.22% ANDHRA SDL 2029	2,000.00
68	8.42% ANDHRA SDL 2029	1,000.00
69	8.42% ANDHRA SDL 2029 AUG	500.50
70	7.22% ANDHRA SDL 2029	2,000.00
71	7.13% ANDHRA SDL 2029	1,000.00
72	7.2% ANDHRA SDL 2029	737.76
73	7.75% ANDHRA SGS 2029	700.00
74	7.55% ANDHRA SGS 2029	500.00
75	7.7% ANDHRA SGS 2029	1,000.00
76	7.29% ANDHRA SDL 2030	1,000.00
77	7.7% ANDHRA SGS 2030	1,000.00
78	7.02% ANDHRA SDL 2030	1,000.00
79	7.06% ANDHRA SDL 2030	1,000.00
80	7.7% ANDHRA SGS 2030	760.00
81	7.39% ANDHRA SGS 2030	500.00
82	7.41% ANDHRA SGS 2030	1,000.00
83	7.63% ANDHRA SDL 2030	1,000.00
84	7.51% ANDHRA SDL 2030	1,200.00
85	6.58% ANDHRA SDL 2030	1,000.00
86	6.54% ANDHRA SDL 2030	500.00
87	7.31% ANDHRA SDL 2030	1,000.00
88	6.57% ANDHRA SDL 2030	1,000.00
89	6.5% ANDHRA SDL 2030	1,000.00
90	7.13% ANDHRA SDL 2030	1,000.00
91	7.25% ANDHRA SDL 2030	1,000.00
92	8.79% ANDHRA SDL 2030	1,000.00
93	7.27% ANDHRA SDL 2030	1,000.00
94	7.19% ANDHRA SDL 2030	1,000.00
95	7.17% ANDHRA SDL 2030	1,000.00
96	8.68% ANDHRA SDL 2030	543.20
97	6.43% Andhra SDL 2030	1,000.00
98	7.22% ANDHRA SDL 2030	512.50
99	7.2% ANDHRA SDL 2030	560.35
100	8.43% ANDHRA SDL 2030	500.00
101	8.37% ANDHRA SDL 2031	1,000.00
102	7.64% ANDHRA SGS 2031	450.00
103	8.39% ANDHRA SDL 2031	1,500.00
104	7.05% ANDHRA SDL 2031	428.02
105	7.15% ANDHRA SDL 2031	1,000.00
106	7.98% ANDHRA SDL 2031	1,000.00
107	7.43% ANDHRA SGS 2031	1,000.00
108	8.12% ANDHRA PRADESH SDL 2031	500.00
109	7.4% ANDHRA SGS 2031	500.00
110	7.67% ANDHRA SDL 2031	1,000.00
111	7.8% ANDHRA SDL 2031	1,000.00
112	7.8% ANDHRA SDL 2031	500.00
113	6.56% ANDHRA SDL 2031	1,000.00
114	7.88% ANDHRA SDL 2031	500.00
115	7.79% ANDHRA SDL 2031	1,000.00
116	7.74% ANDHRA SDL 2031	500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
117	7.25% ANDHRA SDL 2031	1,000.00
118	8.65% ANDHRA SDL 2031	1,000.00
119	7.42% ANDHRA SDL 2031	1,500.00
120	7.22% ANDHRA SDL 2031	800.00
121	7.24% ANDHRA SDL 2031	432.00
122	7.22% ANDHRA SDL 2031	1,000.00
123	7.22% ANDHRA SDL 2031	483.00
124	7.21% ANDHRA SDL 2031	1,000.00
125	7.71% ANDHRA SGS 2031	500.00
126	7.74% ANDHRA SGS 2032	1,000.00
127	8.22% ANDHRA SDL 2032	1,000.00
128	7.66% ANDHRA SGS 2032	557.00
129	6.9% ANDHRA SDL 2032	332.00
130	7.17% ANDHRA SGS 2032	820.06
131	7.74% ANDHRA SGS 2032	900.00
132	7.15% ANDHRA SDL 2032	500.00
133	7.73% ANDHRA SGS 2032	1,000.00
134	7.7% ANDHRA SGS 2032	1,000.00
135	7.5% ANDHRA SGS 2032	1,000.00
136	7.76% ANDHRA SDL 2032	1,000.00
137	7.71% ANDHRA SDL 2032	1,000.00
138	7.59% ANDHRA SDL 2032	1,104.00
139	7.4% ANDHRA SGS 2032	500.00
140	7.43% ANDHRA SDL 2032	887.90
141	6.48% ANDHRA SDL 2032	1,000.00
142	7.47% ANDHRA SGS 2032	1,000.00
143	7.4% ANDHRA SDL 2032	2,500.00
144	7.18% ANDHRA SDL 2032	1,000.00
145	7.22% ANDHRA SDL 2032	1,000.00
146	8.6% ANDHRA SDL 2032	1,000.00
147	8.6% ANDHRA SDL 2032 OCT	1,000.00
148	8.55% ANDHRA SDL 2032	1,000.00
149	8.55% ANDHRA SDL 2032 NOV	1,000.00
150	8.5% ANDHRA SDL 2032	1,000.00
151	7.73% ANDHRA SGS 2032	1,000.00
152	7.59% ANDHRA SGS 2033	1,000.00
153	7.24% ANDHRA SDL 2033	1,000.00
154	7.18% ANDHRA SDL 2033	1,000.00
155	7.71% ANDHRA SGS 2033	1,000.00
156	7.04% ANDHRA SGS 2033	400.00
157	7.8% ANDHRA SDL 2033	520.00
158	7.71% ANDHRA SGS 2033	1,000.00
159	8.06% ANDHRA SDL 2033	500.00
160	7.39% ANDHRA SGS 2033	500.00
161	7.45% ANDHRA SGS 2033	500.00
162	7.37% ANDHRA SGS 2033	1,000.00
163	7.9% ANDHRA SDL 2033	500.00
164	7.33% ANDHRA SGS 2033	500.00
165	7.93% ANDHRA SDL 2033	500.00
166	7.37% ANDHRA SGS 2033	1,000.00
167	8.42% ANDHRA SDL 2033	1,000.00
168	6.49% ANDHRA SDL 2033	1,000.00
169	7.45% ANDHRA SGS 2033	1,000.00
170	7.17% ANDHRA SDL 2033	1,000.00
171	7.44% ANDHRA SGS 2033	1,000.00
172	8.71% ANDHRA SDL 2033	1,000.00
173	8.62% ANDHRA SDL 2033	1,000.00
174	6.55% ANDHRA SDL 2033	1,000.00
175	7.86% ANDHRA SGS 2033	713.00

Sr. No.	Particulars	Balance as on end-March 2025
176	7.64% ANDHRA SGS 2033	500.00
177	6.68% ANDHRA SDL 2033	1,000.00
178	8.44% ANDHRA SDL 2033	1,000.00
179	8.25% ANDHRA SDL 2034	1,039.80
180	7.19% ANDHRA SDL 2034	1,000.00
181	7.07% ANDHRA SGS 2034	1,000.00
182	7.14% ANDHRA SDL 2034	1,000.00
183	7.22% ANDHRA SGS 2034	1,000.00
184	6.88% ANDHRA SDL 2034	1,000.00
185	7.29% ANDHRA SDL 2034	1,000.00
186	8.06% ANDHRA SDL 2034	1,000.00
187	7.36% ANDHRA SGS 2034	1,000.00
188	7.9% ANDHRA SDL 2034	1,000.00
189	7.94% ANDHRA SDL 2034	500.00
190	7.46% ANDHRA SGS 2034	1,000.00
191	7.13% ANDHRA SDL 2034	323.00
192	7.28% ANDHRA SDL 2034	763.00
193	7.72% ANDHRA SDL 2034	1,000.00
194	7.45% ANDHRA SGS 2034	1,000.00
195	7.23% ANDHRA SGS 2034	1,000.00
196	7.3% ANDHRA SDL 2034	1,000.00
197	7.71% ANDHRA SGS 2034	500.00
198	7.6% ANDHRA SGS 2034	1,000.00
199	7.04% ANDHRA SDL 2034	1,000.00
200	6.79% Andhra SDL 2034	1,000.00
201	7.14% ANDHRA SGS 2034	1,000.00
202	7.1% ANDHRA SGS 2034	1,237.00
203	7.24% ANDHRA SDL 2035	1,000.00
204	7.69% ANDHRA SGS 2035	1,000.00
205	6.89% ANDHRA SDL 2035	1,000.00
206	7.08% ANDHRA SGS 2035	1,000.00
207	7.22% ANDHRA SGS 2035	1,000.00
208	6.88% ANDHRA SDL 2035	1,000.00
209	7.09% ANDHRA SGS 2035	1,148.00
210	8.18% ANDHRA SDL 2035	1,000.00
211	6.96% ANDHRA SDL 2035	1,000.00
212	7.38% ANDHRA SGS 2035	1,000.00
213	8.03% ANDHRA SDL 2035	1,000.00
214	7.39% ANDHRA SGS 2035	500.00
215	7.34% ANDHRA SGS 2035	1,000.00
216	7.12% ANDHRA SDL 2035	1,000.00
217	7.43% ANDHRA SGS 2035	1,000.00
218	6.55% ANDHRA SDL 2035	1,000.00
219	7.72% ANDHRA SGS 2035	500.00
220	7.05% ANDHRA SDL 2035	1,000.00
221	6.68% ANDHRA SDL 2035	1,000.00
222	6.86% ANDHRA SDL 2035	500.00
223	7.82% ANDHRA SGS 2035	1,000.00
224	7.27% ANDHRA SDL 2035	500.00
225	6.87% ANDHRA SDL 2035	1,000.00
226	7.08% ANDHRA SDL 2035	500.00
227	7.77% ANDHRA SGS 2035	1,000.00
228	6.68% ANDHRA SDL 2035	1,000.00
229	7.14% ANDHRA SDL 2035	250.00
230	7.74% ANDHRA SGS 2036	1,000.00
231	7.15% ANDHRA SDL 2036	1,000.00
232	7.71% ANDHRA SGS 2036	1,000.00
233	7.49% ANDHRA SGS 2036	500.00
234	7.2% ANDHRA SGS 2036	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
235	7.28% ANDHRA SGS 2036	1,600.00
236	7.07% ANDHRA SGS 2036	1,000.00
237	8.18% ANDHRA SDL 2036	1,000.00
238	7.53% ANDHRA SGS 2036	1,000.00
239	6.96% ANDHRA SDL 2036	1,000.00
240	8.07% ANDHRA SDL 2036	1,000.00
241	7.13% ANDHRA SDL 2036	1,000.00
242	7.37% ANDHRA SGS 2036	1,000.00
243	7.14% ANDHRA SDL 2036	750.00
244	8.03% ANDHRA SDL 2036	1,000.00
245	7.97% ANDHRA SDL 2036	1,000.00
246	7.62% ANDHRA SDL 2036	400.00
247	7.24% ANDHRA SGS 2036	1,000.00
248	6.85% ANDHRA SDL 2036	1,000.00
249	6.98% ANDHRA SDL 2036	1,000.00
250	7.44% ANDHRA SGS 2036	1,000.00
251	7.13% ANDHRA SDL 2036	1,000.00
252	7.72% ANDHRA SGS 2036	1,000.00
253	7.02% ANDHRA SDL 2036	500.00
254	7.74% ANDHRA SGS 2036	500.00
255	6.65% ANDHRA SDL 2036	1,000.00
256	7.17% ANDHRA SGS 2037	1,500.00
257	6.63% ANDHRA SDL 2037	1,000.00
258	7.68% ANDHRA SGS 2037	500.00
259	6.87% ANDHRA SDL 2037	1,000.00
260	7.22% ANDHRA SDL 2037	1,314.00
261	7.08% ANDHRA SGS 2037	2,000.00
262	8.18% ANDHRA SDL 2037	1,000.00
263	7.47% ANDHRA SGS 2037	1,000.00
264	7.45% ANDHRA SDL 2037	390.00
265	7.47% ANDHRA SGS 2037	500.00
266	6.94% ANDHRA SDL 2037	1,000.00
267	7.36% ANDHRA SGS 2037	1,000.00
268	7.85% ANDHRA SDL 2037	500.00
269	7.12% ANDHRA SDL 2037	1,000.00
270	7.15% ANDHRA SDL 2037	1,000.00
271	8.04% ANDHRA SDL 2037	1,000.00
272	7.14% ANDHRA SDL 2037	1,000.00
273	7.71% ANDHRA SGS 2037	500.00
274	7.25% ANDHRA SGS 2037	1,000.00
275	7.51% ANDHRA SDL 2037	3,000.00
276	7.1% ANDHRA SDL 2037	1,000.00
277	7.66% ANDHRA SGS 2037	500.00
278	7.02% ANDHRA SDL 2037	500.00
279	7.76% ANDHRA SGS 2037	500.00
280	7.71% ANDHRA SGS 2037	1,000.00
281	7.17% ANDHRA SGS 2038	1,500.00
282	7.24% ANDHRA SDL 2038	500.00
283	7.67% ANDHRA SGS 2038	1,000.00
284	7.11% ANDHRA SGS 2038	1,000.00
285	7.37% ANDHRA SDL 2038	1,000.00
286	7.45% ANDHRA SGS 2038	500.00
287	7.48% ANDHRA SDL 2038	1,000.00
288	6.78% ANDHRA SDL 2038	1,000.00
289	8.18% ANDHRA SDL 2038	1,000.00
290	7.52% ANDHRA SDL 2038	1,000.00
291	7.46% ANDHRA SGS 2038	500.00
292	6.94% ANDHRA SDL 2038	1,000.00
293	7.3% ANDHRA SGS 2038	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
294	7.0% ANDHRA SDL 2038	1,000.00
295	7.36% ANDHRA SGS 2038	500.00
296	7.95% ANDHRA SDL 2038	500.00
297	7.19% ANDHRA SDL 2038	1,000.00
298	7.36% ANDHRA SGS 2038	1,000.00
299	8.02% ANDHRA SDL 2038	1,000.00
300	6.5% ANDHRA SDL 2038	1,000.00
301	7.74% ANDHRA SGS 2038	500.00
302	7.46% ANDHRA SGS 2038	1,000.00
303	6.87% ANDHRA SDL 2038	1,000.00
304	7.48% ANDHRA SGS 2038	1,000.00
305	6.93% ANDHRA SDL 2038	500.00
306	7.11% ANDHRA SGS 2038	1,000.00
307	7.67% ANDHRA SGS 2038	450.00
308	6.77% ANDHRA SDL 2038	1,000.00
309	7.0% ANDHRA SDL 2038	500.00
310	7.72% ANDHRA SGS 2038	500.00
311	7.11% ANDHRA SGS 2038	1,500.00
312	7.7% ANDHRA SGS 2038	500.00
313	7.17% ANDHRA SGS 2039	2,000.00
314	6.64% ANDHRA SDL 2039	1,000.00
315	7.49% ANDHRA SGS 2039	1,000.00
316	7.44% ANDHRA SGS 2039	500.00
317	7.44% ANDHRA SGS 2039	900.00
318	7.13% ANDHRA SDL 2039	1,000.00
319	6.78% ANDHRA SDL 2039	1,000.00
320	8.18% ANDHRA SDL 2039	1,000.00
321	6.9% ANDHRA SDL 2039	1,000.00
322	7.35% ANDHRA SGS 2039	1,000.00
323	7.01% ANDHRA SDL 2039	1,000.00
324	7.43% ANDHRA SGS 2039	500.00
325	7.95% ANDHRA SDL 2039	500.00
326	7.52% ANDHRA SGS 2039	1,000.00
327	7.97% ANDHRA SDL 2039	1,000.00
328	7.33% ANDHRA SGS 2039	1,000.00
329	6.6% ANDHRA SDL 2039	1,000.00
330	7.71% ANDHRA SGS 2039	500.00
331	6.68% ANDHRA SDL 2039	1,000.00
332	7.0% ANDHRA SDL 2039	1,000.00
333	7.0% ANDHRA SDL 2039	1,000.00
334	7.09% ANDHRA SDL 2039	1,000.00
335	6.91% ANDHRA SDL 2039	1,000.00
336	7.15% ANDHRA SGS 2039	1,000.00
337	7.0% ANDHRA SDL 2039	500.00
338	7.11% ANDHRA SGS 2039	1,500.00
339	7.18% ANDHRA SDL 2040	1,000.00
340	7.16% ANDHRA SGS 2040	2,000.00
341	7.13% ANDHRA SDL 2040	1,000.00
342	7.77% ANDHRA SGS 2040	1,000.00
343	7.34% ANDHRA SDL 2040	1,000.00
344	7.49% ANDHRA SGS 2040	1,000.00
345	6.91% ANDHRA SDL 2040	1,000.00
346	7.38% ANDHRA SGS 2040	500.00
347	7.45% ANDHRA SGS 2040	500.00
348	7.04% ANDHRA SDL 2040	1,000.00
349	7.35% ANDHRA SGS 2040	500.00
350	7.95% ANDHRA SDL 2040	500.00
351	7.95% ANDHRA SDL 2040	1,000.00
352	7.33% ANDHRA SGS 2040	1,000.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
353	7.45% ANDHRA SGS 2040	1,000.00
354	7.96% ANDHRA SDL 2040	500.00
355	6.6% ANDHRA SDL 2040	1,000.00
356	6.77% ANDHRA SDL 2040	250.00
357	7.44% ANDHRA SGS 2040	1,000.00
358	7.58% ANDHRA SGS 2040	500.00
359	7.45% ANDHRA SGS 2040	500.00
360	6.87% ANDHRA SDL 2040	500.00
361	7.03% ANDHRA SDL 2040	1,000.00
362	7.85% ANDHRA SGS 2040	500.00
363	7.08% ANDHRA SDL 2040	500.00
364	7.18% ANDHRA SGS 2040	1,000.00
365	7.14% ANDHRA SDL 2040	1,000.00
366	6.65% ANDHRA SDL 2040	1,000.00
367	6.65% ANDHRA SDL 2041	1,000.00
368	7.46% ANDHRA SGS 2041	500.00
369	7.13% ANDHRA SDL 2041	1,000.00
370	7.46% ANDHRA SGS 2041	1,000.00
371	7.51% ANDHRA SGS 2041	1,000.00
372	7.78% ANDHRA SDL 2041	1,000.00
373	7.4% ANDHRA SGS 2041	1,000.00
374	7.04% ANDHRA SDL 2041	1,000.00
375	8.04% ANDHRA SDL 2041	1,000.00
376	7.42% ANDHRA SGS 2041	500.00
377	7.36% ANDHRA SGS 2041	1,000.00
378	7.43% ANDHRA SGS 2041	1,000.00
379	7.92% ANDHRA SDL 2041	1,000.00
380	7.14% ANDHRA SDL 2041	1,000.00
381	7.27% ANDHRA SGS 2041	1,000.00
382	7.02% ANDHRA SDL 2041	1,000.00
383	7.46% ANDHRA SGS 2041	1,000.00
384	6.94% ANDHRA SDL 2041	500.00
385	7.5% ANDHRA SGS 2041	1,000.00
386	7.14% ANDHRA SDL 2041	1,000.00
387	7.72% ANDHRA SGS 2041	500.00
388	6.92% ANDHRA SDL 2041	1,000.00
389	7.14% ANDHRA SDL 2041	1,000.00
390	7.22% ANDHRA SDL 2042	1,000.00
391	7.7% ANDHRA SGS 2042	600.00
392	7.37% ANDHRA SDL 2042	1,000.00
393	7.31% ANDHRA SDL 2042	1,000.00
394	7.44% ANDHRA SDL 2042	943.00
395	7.46% ANDHRA SGS 2042	500.00
396	7.52% ANDHRA SDL 2042	1,000.00
397	7.43% ANDHRA SGS 2042	1,000.00
398	7.78% ANDHRA SDL 2042	1,000.00
399	7.43% ANDHRA SGS 2042	1,000.00
400	7.33% ANDHRA SGS 2042	500.00
401	8.04% ANDHRA SDL 2042	1,000.00
402	7.92% ANDHRA SDL 2042	500.00
403	7.92% ANDHRA SDL 2042	1,000.00
404	7.43% ANDHRA SGS 2042	1,000.00
405	7.82% ANDHRA SDL 2042	1,000.00
406	7.71% ANDHRA SGS 2042	1,000.00
407	7.58% ANDHRA SGS 2042	500.00
408	7.45% ANDHRA SGS 2042	500.00
409	7.74% ANDHRA SGS 2042	1,000.00
410	7.66% ANDHRA SGS 2042	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
411	7.15% ANDHRA SGS 2042	1,000.00
412	7.69% ANDHRA SGS 2042	500.00
413	7.7% ANDHRA SGS 2043	1,000.00
414	7.52% ANDHRA SGS 2043	1,000.00
415	7.69% ANDHRA SGS 2043	500.00
416	7.46% ANDHRA SGS 2043	1,000.00
417	7.42% ANDHRA SGS 2043	500.00
418	7.37% ANDHRA SGS 2043	1,000.00
419	7.32% ANDHRA SGS 2043	1,000.00
420	7.33% ANDHRA SGS 2043	1,000.00
421	7.42% ANDHRA SGS 2043	1,000.00
422	7.46% ANDHRA SGS 2043	1,000.00
423	7.33% ANDHRA SGS 2043	1,000.00
424	7.44% ANDHRA SGS 2043	1,000.00
425	7.4% ANDHRA SGS 2043	1,000.00
426	7.61% ANDHRA SGS 2043	500.00
427	7.17% ANDHRA SGS 2043	1,000.00
428	7.7% ANDHRA SGS 2043	500.00
429	7.6% ANDHRA SGS 2044	1,000.00
430	7.48% ANDHRA SGS 2044	1,000.00
431	7.46% ANDHRA SGS 2044	1,000.00
432	7.48% ANDHRA SGS 2044	1,000.00
433	7.49% ANDHRA SGS 2044	1,000.00
434	7.42% ANDHRA SGS 2044	500.00
435	7.38% ANDHRA SGS 2044	1,000.00
436	7.43% ANDHRA SGS 2044	1,000.00
437	7.31% ANDHRA SGS 2044	1,000.00
438	7.34% ANDHRA SGS 2044	1,000.00
439	7.25% ANDHRA SGS 2044	1,000.00
440	7.14% ANDHRA SGS 2044	1,000.00
441	7.42% ANDHRA SGS 2045	1,000.00
442	7.36% ANDHRA SGS 2045	1,000.00
443	7.42% ANDHRA SGS 2046	1,000.00
444	7.43% ANDHRA SGS 2046	1,000.00
445	7.23% ANDHRA SGS 2046	1,000.00
446	7.41% ANDHRA SGS 2047	1,000.00
447	7.25% ANDHRA SGS 2047	1,000.00
448	7.16% ANDHRA SGS 2047	1,000.00
449	7.15% ANDHRA SGS 2047	1,000.00
450	7.34% ANDHRA SGS 2048	1,000.00
451	7.36% ANDHRA SGS 2048	1,000.00
452	7.14% ANDHRA SGS 2048	1,000.00
453	7.34% ANDHRA SGS 2049	1,000.00
454	7.38% ANDHRA SGS 2049	1,000.00
455	7.34% ANDHRA SGS 2049	1,000.00
	Total [A]	423,687.1
	Special Securities	
1	7.23% ANDHRA UDAY BOND 2026	29.33
2	7.34% ANDHRA UDAY BOND 2026	950.00
3	7.35% ANDHRA UDAY BOND 2026	66.67
4	7.37% ANDHRA UDAY BOND 2026	183.34
5	6.88% ANDHRA UDAY BOND 2026	880.01
6	7.23% ANDHRA UDAY BOND 2027	29.33
7	7.34% ANDHRA UDAY BOND 2027	950.00
8	7.35% ANDHRA UDAY BOND 2027	66.67
9	7.37% ANDHRA UDAY BOND 2027	183.34
10	7.23% ANDHRA UDAY BOND 2028	29.33

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Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
11	7.34% ANDHRA UDAY BOND 2028	950.00
12	7.35% ANDHRA UDAY BOND 2028	66.67
13	7.37% ANDHRA UDAY BOND 2028	183.34
14	8.49% ANDHRA PR SPL BONDS 2029	525.00
15	8.50% ANDHRA PR SPL BONDS 2029	975.00
16	7.23% ANDHRA UDAY BOND 2029	29.33
17	7.34% ANDHRA UDAY BOND 2029	950.00
18	7.35% ANDHRA UDAY BOND 2029	66.67
19	7.37% ANDHRA UDAY BOND 2029	183.34
20	7.23% ANDHRA UDAY BOND 2030	29.33
21	7.34% ANDHRA UDAY BOND 2030	950.00
22	7.35% ANDHRA UDAY BOND 2030	66.67
23	7.37% ANDHRA UDAY BOND 2030	183.34
24	7.23% ANDHRA UDAY BOND 2031	29.35
25	7.34% ANDHRA UDAY BOND 2031	950.00
26	7.35% ANDHRA UDAY BOND 2031	66.65
27	7.37% ANDHRA UDAY BOND 2031	183.30
Total [B]		9,756.0
Total [A+B]		433,443.07
Loans not bearing interest		
1	14.00% A.P. S.D 2005	0.06
2	13.00% A.P. SDL 2007	0.00
3	12.00% A.P. SDL 2011	0.00
4	11.50% A.P. SDL 2011	0.00
5	11.50% A.P. SDL 2010	0.00
6	11.50% A.P. SDL 2009	0.01
7	11.50% A.P. SDL 2008	0.01
Total [C]		0.09
Total [A+B+C]		433,443.16
ARUNACHAL PRADESH		
Loans Bearing Interest		
1	8.07% ARUNACHAL PR SDL 2025	80.00
2	8.08% ARUNACHAL PR SDL 2025	50.00
3	7.96% ARUNACHAL PR SDL 2026	75.00
4	7.09% ARUNACHAL PR 2026	250.00
5	7.6% ARUNACHALPRADESH SDL 2027	128.00
6	7.62% ARUNACHALPRADESH SDL 2027	250.00
7	7.22% ARUNACHAL PR SDL 2027	150.00
8	8.41% ARUNACHAL PR SDL 2028	250.00
9	8.12% ARUNACHAL PR SDL 2028	237.50
10	7.8% ARUNACHAL PR SDL 2028	400.00
11	8.17% ARUNACHAL PR SDL 2029	319.00
12	8.23% ARUNACHAL PR SDL 2029	211.00
13	7.31% ARUNACHAL PR SDL 2029	261.00
14	6.99% ARUNACHAL PR SDL 2030	87.00
15	7.2% ARUNACHAL PR SDL 2030	807.00
16	8.0% ARUNACHAL PR SDL 2030	400.00
17	7.64% ARUNACHAL PR SDL 2030	28.00
18	6.54% ARUNACHAL PR SDL 2030	53.00
19	6.85% ARUNACHAL PR SDL 2031	286.00
20	6.84% ARUNACHAL PR SDL 2031	400.00
21	7.27% ARUNACHAL PR SDL 2032	163.00
22	7.62% ARUNACHAL PR SGS 2032	559.00
23	7.68% ARUNACHAL PR SGS 2033	500.00
24	7.63% ARUNACHAL PR SGS 2033	170.00
25	7.41% ARUNACHAL PR SGS 2034	232.00
26	7.16% ARUNACHAL PR SGS 2044	400.00

Sr. No.	Particulars	Balance as on end-March 2025
27	7.11% ARUNACHAL PR SGS 2044	395.00
28	7.24% ARUNACHAL PR SGS 2045	215.00
Total [A]		7,356.50
ASSAM		
Loans Bearing Interest		
1	8.06% ASSAM SDL 2025	950.00
2	6.05% ASSAM SDL 2025	500.00
3	6.04% ASSAM SDL 2025	500.00
4	5.32% ASSAM SDL 2025	500.00
5	5.32% ASSAM SDL 2026	500.00
6	8.43% ASSAM SDL 2026	950.00
7	6.19% ASSAM SDL 2026	500.00
8	8.55% ASSAM SDL 2026	900.00
9	6.21% ASSAM SDL 2026	500.00
10	8.63% ASSAM SDL 2026	350.00
11	6.43% ASSAM SDL 2026	500.00
12	6.33% ASSAM SDL 2026	500.00
13	6.25% ASSAM SDL 2026	500.00
14	7.23% ASSAM SDL 2026	500.00
15	6.09% ASSAM SDL 2026	500.00
16	7.42% ASSAM SDL 2026	500.00
17	6.97% ASSAM SDL 2026	412.79
18	6.04% ASSAM SDL 2026	500.00
19	7.1% ASSAM SDL 2026	1,000.00
20	7.22% ASSAM SDL 2026	677.21
21	6.33% ASSAM SDL 2026	600.00
22	6.7% ASSAM SDL 2027	500.00
23	7.55% ASSAM SDL 2027	700.00
24	7.15% ASSAM SDL 2027	300.00
25	7.29% ASSAM SDL 2027	530.00
26	7.53% ASSAM SDL 2027	500.00
27	7.3% ASSAM SDL 2027	500.00
28	7.26% ASSAM SDL 2027	531.58
29	7.3% ASSAM SDL 2027	418.42
30	7.61% ASSAM SDL 2027	600.00
31	7.67% ASSAM SDL 2027	600.00
32	7.73% ASSAM SDL 2027	567.25
33	8.08% ASSAM SDL 2028	500.00
34	8.2% ASSAM SDL 2028	500.00
35	8.05% ASSAM SDL 2028	500.00
36	8.29% ASSAM SDL 2028	500.00
37	8.36% ASSAM SDL 2028	500.00
38	8.29% ASSAM SDL 2028	512.75
39	7.97% ASSAM SDL 2028	1,000.00
40	7.97% ASSAM SDL 2028 APR	500.00
41	8.54% ASSAM SDL 2028	500.00
42	8.42% ASSAM SDL 2028	500.00
43	8.41% ASSAM SDL 2028	500.00
44	8.42% ASSAM SDL 2028 AUG	500.00
45	7.54% ASSAM SDL 2028	800.00
46	8.54% ASSAM SDL 2028 AUG	500.00
47	7.47% ASSAM SGS 2028	250.00
48	8.75% ASSAM SDL 2028	400.00
49	7.54% ASSAM SGS 2028	500.00
50	7.53% ASSAM SGS 2029	500.00
51	8.19% ASSAM SDL 2029	500.00
52	8.34% ASSAM SDL 2029	1,000.00
53	6.85% ASSAM SDL 2029	500.00
54	8.45% ASSAM SDL 2029	500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
55	6.9% ASSAM SDL 2029	500.00
56	7.15% ASSAM SDL 2029	500.00
57	7.1% ASSAM SDL 2029	700.00
58	7.13% ASSAM SDL 2029	500.00
59	7.3% ASSAM SDL 2029	500.00
60	7.23% ASSAM SDL 2029	500.00
61	7.23% ASSAM SDL 2029	500.00
62	7.27% ASSAM SDL 2029	500.00
63	7.3% ASSAM SDL 2029	500.00
64	7.22% ASSAM SDL 2029	500.00
65	7.2% ASSAM SDL 2029	500.00
66	7.18% ASSAM SDL 2029	600.00
67	7.26% ASSAM SDL 2029	600.00
68	7.22% ASSAM SDL 2030	500.00
69	7.18% ASSAM SDL 2030	500.00
70	7.24% ASSAM SDL 2030	500.00
71	7.11% ASSAM SDL 2030	500.00
72	6.9% ASSAM SDL 2030	500.00
73	7.02% ASSAM SDL 2030	500.00
74	7.05% ASSAM SDL 2030	357.00
75	6.95% ASSAM SDL 2030	500.00
76	7.2% ASSAM SDL 2030	949.00
77	7.5% ASSAM SDL 2030	500.00
78	8.0% ASSAM SDL 2030	500.00
79	6.55% ASSAM SDL 2030	500.00
80	6.55% ASSAM SDL 2030	600.00
81	6.8% ASSAM SDL 2030	600.00
82	7.02% ASSAM SGS 2030	500.00
83	6.9% ASSAM SDL 2030	600.00
84	6.91% ASSAM SDL 2030	500.00
85	6.56% ASSAM SDL 2030	500.00
86	6.48% Assam SDL 2030	500.00
87	6.6% ASSAM SDL 2030	500.00
88	6.64% ASSAM SDL 2030	500.00
89	6.62% ASSAM SDL 2030	500.00
90	6.6% ASSAM SDL 2030	600.00
91	7.68% ASSAM SGS 2031	750.00
92	6.98% ASSAM SDL 2031	500.00
93	7.45% ASSAM SGS 2031	500.00
94	7.07% ASSAM SDL 2031	500.00
95	7.24% ASSAM SDL 2031	1,000.00
96	7.17% ASSAM SDL 2031	500.00
97	6.85% ASSAM SDL 2031	630.00
98	7.46% ASSAM SGS 2031	500.00
99	6.97% ASSAM SDL 2031	600.00
100	6.98% ASSAM SDL 2031	600.00
101	6.87% ASSAM SDL 2031	600.00
102	7.05% ASSAM SGS 2031	250.00
103	6.85% ASSAM SDL 2031	600.00
104	6.91% ASSAM SDL 2031	600.00
105	6.99% ASSAM SDL 2031	500.00
106	6.94% ASSAM SDL 2031	500.00
107	6.87% ASSAM SDL 2031	500.00
108	6.97% ASSAM SDL 2031	600.00
109	7.03% ASSAM SDL 2031	600.00
110	7.12% ASSAM SDL 2032	653.00
111	7.32% ASSAM SDL 2032	600.00

Sr. No.	Particulars	Balance as on end-March 2025
112	7.09% ASSAM SDL 2032	500.00
113	7.12% ASSAM SDL 2032	600.00
114	7.33% ASSAM SDL 2032	600.00
115	7.86% ASSAM SDL 2032	1,000.00
116	7.85% ASSAM SDL 2032	500.00
117	7.82% ASSAM SDL 2032	1,000.00
118	7.83% ASSAM SDL 2032	1,000.00
119	7.68% ASSAM SDL 2032	800.00
120	7.65% ASSAM SGS 2032	800.00
121	7.53% ASSAM SGS 2032	800.00
122	7.55% ASSAM SGS 2032	800.00
123	7.85% ASSAM SGS 2032	900.00
124	7.84% ASSAM SGS 2032	800.00
125	7.82% ASSAM SGS 2032	800.00
126	7.67% ASSAM SGS 2032	800.00
127	7.62% ASSAM SGS 2032	800.00
128	7.57% ASSAM SGS 2032	800.00
129	7.67% ASSAM SGS 2033	800.00
130	7.69% ASSAM SGS 2033	800.00
131	7.67% ASSAM SGS 2033	800.00
132	7.71% ASSAM SGS 2033	800.00
133	7.72% ASSAM SGS 2033	1,000.00
134	7.58% ASSAM SGS 2033	1,000.00
135	7.4% ASSAM SGS 2033	1,000.00
136	7.37% ASSAM SGS 2033	1,000.00
137	7.34% ASSAM SGS 2033	1,000.00
138	7.34% ASSAM SGS 2033	1,000.00
139	7.45% ASSAM SGS 2033	1,000.00
140	7.45% ASSAM SGS 2033	1,000.00
141	7.47% ASSAM SGS 2033	1,000.00
142	7.62% ASSAM SGS 2033	1,000.00
143	7.67% ASSAM SGS 2033	1,000.00
144	7.74% ASSAM SGS 2033	1,000.00
145	7.74% ASSAM SGS 2033	1,000.00
146	7.78% ASSAM SGS 2034	500.00
147	7.52% ASSAM SGS 2034	1,000.00
148	7.42% ASSAM SGS 2034	1,000.00
149	7.47% ASSAM SGS 2034	1,000.00
150	7.5% ASSAM SGS 2034	1,000.00
151	7.54% ASSAM SGS 2034	1,000.00
152	7.37% ASSAM SGS 2034	1,000.00
153	7.13% ASSAM SGS 2034	500.00
154	7.13% ASSAM SGS 2034	750.00
155	7.12% ASSAM SGS 2034	900.00
156	7.19% ASSAM SGS 2034	900.00
157	7.15% ASSAM SGS 2035	500.00
158	7.15% ASSAM SGS 2035	900.00
159	7.34% ASSAM SGS 2035	900.00
160	7.35% ASSAM SGS 2039	1,000.00
161	7.3% ASSAM SGS 2039	1,000.00
162	7.26% ASSAM SGS 2039	1,000.00
163	7.13% ASSAM SGS 2039	750.00
164	7.16% ASSAM SGS 2040	900.00
165	7.2% ASSAM SGS 2040	900.00
166	7.25% ASSAM SGS 2044	1,000.00
167	7.11% ASSAM SGS 2045	500.00
168	7.2% ASSAM SGS 2045	950.00

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Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
169	7.24% ASSAM SGS 2045	900.00
170	7.1% ASSAM SGS 2045	1,000.00
	Total [A]	112,489.00
	Loans not bearing interest	
1	13.00% ASSAM 2007	0.005
	Total [B]	0.005
	Total [A+B]	112,489.00
	BIHAR	
	Loans Bearing Interest	
1	8.17% BIHAR SDL 2025	2,000.00
2	7.99% BIHAR SDL 2025	1,500.00
3	5.3% BIHAR SDL 2025	2,000.00
4	5.72% BIHAR SDL 2026	2,000.00
5	5.82% BIHAR SDL 2026	2,000.00
6	8.54% BIHAR SDL 2026	2,500.00
7	8.82% BIHAR SDL 2026	2,500.00
8	8.6% BIHAR SDL 2026	3,000.00
9	6.89% BIHAR SDL 2026	2,000.00
10	7.1% BIHAR SDL 2026	2,000.00
11	7.29% BIHAR SDL 2026	2,000.00
12	7.12% BIHAR SDL 2027	2,000.00
13	7.2% BIHAR SDL 2027	2,000.00
14	7.59% BIHAR SDL 2027	3,000.00
15	7.78% BIHAR SDL 2027	3,000.00
16	7.85% BIHAR SDL 2027	1,700.00
17	6.39% BIHAR SDL 2027	2,000.00
18	6.45% BIHAR SDL 2027	2,000.00
19	6.75% BIHAR SDL 2027	2,000.00
20	7.74% BIHAR SDL 2028	1,500.00
21	7.89% BIHAR SDL 2028	1,500.00
22	7.86% BIHAR SDL 2028	1,500.00
23	6.89% BIHAR SDL 2028	1,993.00
24	8.05% BIHAR SDL 2028	1,500.00
25	8.36% BIHAR SDL 2028	1,500.00
26	8.15% BIHAR SDL 2028	2,500.00
27	6.82% BIHAR SDL 2028	2,000.00
28	6.77% BIHAR SDL 2028	2,000.00
29	8.27% BIHAR SDL 2029	2,000.00
30	8.21% BIHAR SDL 2029	2,000.00
31	8.2% BIHAR SDL 2029	2,000.00
32	8.18% BIHAR SDL 2029	2,000.00
33	8.36% BIHAR SDL 2029	2,000.00
34	8.44% BIHAR SDL 2029	2,000.00
35	8.39% BIHAR SDL 2029	2,300.00
36	7.14% BIHAR SDL 2029	600.00
37	6.9% BIHAR SDL 2029	1,000.00
38	7.03% BIHAR SDL 2029	1,000.00
39	7.11% BIHAR SDL 2029	1,000.00
40	7.07% BIHAR SDL 2029	1,000.00
41	7.18% BIHAR SDL 2029	1,000.00
42	7.18% BIHAR SDL 2029	1,000.00
43	7.08% BIHAR SDL 2029	1,000.00
44	7.13% BIHAR SDL 2029	1,000.00
45	7.13% BIHAR SDL 2029	1,000.00
46	7.14% BIHAR SDL 2029	1,000.00
47	7.26% BIHAR SDL 2029	1,000.00
48	7.17% BIHAR SDL 2029	1,000.00
49	7.2% BIHAR SDL 2029	1,000.00
50	7.24% BIHAR SDL 2029	1,042.00

Sr. No.	Particulars	Balance as on end-March 2025
51	7.17% BIHAR SDL 2030	1,000.00
52	7.29% BIHAR SDL 2030	1,000.00
53	7.18% BIHAR SDL 2030	1,000.00
54	7.17% BIHAR SDL 2030	2,000.00
55	7.14% BIHAR SDL 2030	2,000.00
56	7.02% BIHAR SDL 2030	959.00
57	7.37% BIHAR SGS 2030	2,000.00
58	7.4% BIHAR SGS 2030	2,000.00
59	6.85% BIHAR SDL 2030	2,000.00
60	6.87% BIHAR SDL 2030	2,000.00
61	6.95% BIHAR SDL 2030	2,000.00
62	6.98% BIHAR SDL 2030	2,000.00
63	6.87% BIHAR SDL 2030	2,000.00
64	6.83% BIHAR SDL 2030	2,000.00
65	6.84% BIHAR SDL 2030	1,000.00
66	7.5% BIHAR SGS 2031	2,000.00
67	7.49% BIHAR SGS 2031	2,000.00
68	7.45% BIHAR SGS 2031	2,000.00
69	7.49% BIHAR SGS 2031	2,000.00
70	7.52% BIHAR SGS 2031	2,000.00
71	7.62% BIHAR SGS 2031	2,000.00
72	7.7% BIHAR SGS 2031	2,000.00
73	7.78% BIHAR SGS 2031	2,000.00
74	7.24% BIHAR SDL 2032	2,000.00
75	7.13% BIHAR SDL 2032	2,000.00
76	7.17% BIHAR SDL 2032	1,489.00
77	6.92% BIHAR SDL 2032	1,000.00
78	7.65% BIHAR SDL 2032	1,000.00
79	7.65% BIHAR SGS 2032	1,000.00
80	7.62% BIHAR SGS 2032	1,000.00
81	7.53% BIHAR SGS 2032	1,000.00
82	7.45% BIHAR SGS 2032	1,000.00
83	7.55% BIHAR SGS 2032	1,000.00
84	7.69% BIHAR SGS 2032	1,000.00
85	7.85% BIHAR SGS 2032	2,000.00
86	7.73% BIHAR SGS 2032	2,000.00
87	7.85% BIHAR SGS 2032	2,000.00
88	7.83% BIHAR SGS 2032	2,000.00
89	7.68% BIHAR SGS 2032	2,000.00
90	7.7% BIHAR SGS 2032	2,000.00
91	7.55% BIHAR SGS 2032	2,000.00
92	7.58% BIHAR SGS 2032	2,000.00
93	7.64% BIHAR SGS 2032	2,000.00
94	7.66% BIHAR SGS 2033	2,000.00
95	7.72% BIHAR SGS 2033	2,000.00
96	7.68% BIHAR SGS 2033	2,000.00
97	7.72% BIHAR SGS 2033	2,000.00
98	7.71% BIHAR SGS 2033	2,000.00
99	7.73% BIHAR SGS 2033	1,800.00
100	7.26% BIHAR SGS 2033	2,000.00
101	7.24% BIHAR SGS 2033	2,000.00
102	7.25% BIHAR SGS 2033	2,000.00
103	7.21% BIHAR SGS 2033	2,000.00
104	7.11% BIHAR SGS 2033	2,000.00
105	7.12% BIHAR SGS 2033	2,000.00
106	7.11% BIHAR SGS 2033	2,000.00
107	7.14% BIHAR SGS 2033	2,000.00
108	7.11% BIHAR SGS 2033	2,000.00
109	7.15% BIHAR SGS 2034	2,000.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
110	7.13% BIHAR SGS 2034	2,000.00
111	7.13% BIHAR SGS 2034	2,000.00
112	7.18% BIHAR SGS 2034	2,000.00
113	7.13% BIHAR SGS 2034	2,000.00
114	7.12% BIHAR SGS 2034	2,000.00
115	7.15% BIHAR SGS 2034	2,000.00
116	7.15% BIHAR SGS 2035	1,000.00
117	7.22% BIHAR SGS 2035	1,000.00
118	7.15% BIHAR SGS 2037	1,000.00
119	7.12% BIHAR SGS 2037	1,000.00
120	7.12% BIHAR SGS 2037	1,000.00
121	7.14% BIHAR SGS 2037	1,000.00
122	7.15% BIHAR SGS 2037	1,000.00
123	7.24% BIHAR SGS 2037	1,546.00
124	7.73% BIHAR SGS 2038	2,000.00
125	7.7% BIHAR SGS 2038	2,000.00
126	7.74% BIHAR SGS 2038	2,000.00
127	7.63% BIHAR SGS 2038	2,000.00
128	7.73% BIHAR SGS 2039	2,000.00
129	7.73% BIHAR SGS 2039	2,000.00
130	7.74% BIHAR SGS 2039	2,000.00
131	7.69% BIHAR SGS 2039	2,000.00
132	7.52% BIHAR SGS 2039	2,000.00
133	7.49% BIHAR SGS 2039	2,000.00
134	7.47% BIHAR SGS 2039	2,000.00
135	7.43% BIHAR SGS 2039	2,000.00
136	7.4% BIHAR SGS 2039	2,000.00
137	7.39% BIHAR SGS 2039	1,612.00
138	7.15% BIHAR SGS 2040	1,000.00
139	7.22% BIHAR SGS 2040	1,000.00
140	7.14% BIHAR SGS 2045	1,000.00
141	7.11% BIHAR SGS 2045	1,000.00
142	7.19% BIHAR SGS 2045	1,000.00
143	7.18% BIHAR SGS 2045	1,000.00
144	7.18% BIHAR SGS 2045	1,000.00
	Total [A]	245,541.00
Special Securities		
1	7.55% BIHAR UDAY BOND 2025	77.73
2	8.22% BIHAR UDAY BOND 2026	155.45
3	7.42% BIHAR UDAY BOND 2026	77.73
4	8.45% BIHAR UDAY BOND 2027	155.45
5	7.68% BIHAR UDAY BOND 2027	77.73
6	8.65% BIHAR UDAY BOND 2028	155.45
7	7.68% BIHAR UDAY BOND 2028	77.73
8	8.48% BIHAR UDAY BOND 2029	155.45
9	7.58% BIHAR UDAY BOND 2029	77.73
10	8.62% BIHAR UDAY BOND 2030	155.45
11	7.66% BIHAR UDAY BOND 2030	77.73
12	8.72% BIHAR UDAY BOND 2031	155.45
13	7.70% BIHAR UDAY BOND 2031	77.73
	Total [B]	1,476.79
	Total [A+B]	247,017.79
Loans not bearing interest		
1	14.00% BIHAR SDL 2005	0.01
2	13.00% BIHAR SDL 2007	0.00
3	12.00% BIHAR SDL 2011	0.01
4	11.50% BIHAR SDL 2011	0.01
5	11.50% BIHAR SDL 2010	0.00
6	11.50% BIHAR SDL 2009	0.02

Sr. No.	Particulars	Balance as on end-March 2025
	Total [C]	0.05
	Total [A+B+C]	247,017.84
CHHATTISGARH		
1	8.32% CHHATTISGARH SDL 2025	700.00
2	5.94% CHHATTISGARH SDL 2025	1,000.00
3	5.38% CHHATTISGARH SDL 2025	1,000.00
4	5.35% CHHATTISGARH SDL 2025	1,000.00
5	5.32% CHHATTISGARH SDL 2025	1,000.00
6	8.19% CHHATTISGARH SDL 2025	800.00
7	8.23% CHHATTISGARH SDL 2025	1,500.00
8	8.32% CHHATTISGARH SDL 2026	700.00
9	8.53% CHHATTISGARH SDL 2026	700.00
10	8.04% CHHATTISGARH SDL 2026	700.00
11	8.08% CHHATTISGARH SDL 2026	450.00
12	7.03% CHHATTISGARH SDL 2026	2,000.00
13	5.93% CHHATTISGARH SDL 2026	1,000.00
14	5.88% CHHATTISGARH SDL 2026	1,000.00
15	5.97% CHHATTISGARH SDL 2027	1,000.00
16	7.22% CHATTISGARH SDL 2027	1,200.00
17	6.1% CHHATTISGARH SDL 2027	1,000.00
18	7.8% CHATTISGARH SDL 2027	1,600.00
19	7.88% CHHATTISGARH SDL 2027	1,400.00
20	7.28% CHHATTISGARH SDL 2027	1,000.00
21	7.47% CHHATTISGARH SDL 2027	2,000.00
22	7.68% CHHATTISGARH SDL 2027	1,000.00
23	7.18% CHHATTISGARH SDL 2027	2,000.00
24	7.79% CHHATTISGARH SDL 2028	1,000.00
25	8.11% CHHATTISGARH SDL 2028	1,100.00
26	8.33% CHHATTISGARH SDL 2028	500.00
27	8.41% CHHATTISGARH SDL 2028	750.00
28	8.28% CHHATTISGARH SDL 2028	500.00
29	8.13% CHHATTISGARH SDL 2028	500.00
30	8.15% CHHATTISGARH SDL 2028	750.00
31	6.82% CHHATTISGARH SDL 2028	1,500.00
32	6.53% CHHATTISGARH SDL 2028	1,000.00
33	6.59% CHHATTISGARH SDL 2028	1,000.00
34	6.62% CHHATTISGARH SDL 2028	1,000.00
35	7.43% CHHATTISGARH SGS 2029	1,000.00
36	7.44% CHHATTISGARH SGS 2029	1,000.00
37	7.08% CHHATTISGARH SDL 2029	1,000.00
38	7.06% CHHATTISGARH SDL 2029	1,000.00
39	6.94% CHHATTISGARH SDL 2029	1,500.00
40	7.0% CHHATTISGARH SGS 2029	1,000.00
41	7.17% CHHATTISGARH SDL 2030	1,000.00
42	7.18% CHHATTISGARH SDL 2030	2,000.00
43	7.44% CHHATTISGARH SGS 2030	1,000.00
44	7.47% CHHATTISGARH SGS 2030	1,000.00
45	7.08% CHHATTISGARH SDL 2030	1,000.00
46	7.11% CHHATTISGARH SDL 2030	2,000.00
47	7.59% CHHATTISGARH SDL 2030	1,000.00
48	7.35% CHHATTISGARH SDL 2030	2,680.00
49	7.29% CHHATTISGARH SGS 2030	1,000.00
50	7.4% CHHATTISGARH SGS 2030	1,500.00
51	7.47% CHHATTISGARH SGS 2030	1,000.00
52	7.03% CHHATTISGARH SGS 2030	2,000.00
53	7.49% CHHATTISGARH SGS 2030	1,000.00
54	7.67% CHHATTISGARH SGS 2031	1,000.00
55	7.46% CHHATTISGARH SGS 2031	1,000.00
56	7.47% CHHATTISGARH SGS 2031	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
57	7.75% CHHATTISGARH SGS 2031	2,000.00
58	7.42% CHHATTISGARH SGS 2031	1,000.00
59	7.54% CHHATTISGARH SGS 2031	2,000.00
60	7.73% CHHATTISGARH SGS 2031	1,000.00
61	7.74% CHHATTISGARH SGS 2031	1,000.00
62	7.68% CHHATTISGARH SGS 2032	1,000.00
63	7.51% CHHATTISGARH SGS 2032	1,000.00
64	7.48% CHHATTISGARH SGS 2032	1,000.00
65	7.38% CHHATTISGARH SGS 2032	1,000.00
66	7.46% CHHATTISGARH SGS 2032	1,000.00
67	7.47% CHHATTISGARH SGS 2032	1,000.00
68	7.14% CHHATTISGARH SGS 2032	1,000.00
69	7.67% CHHATTISGARH SGS 2033	2,000.00
70	7.65% CHHATTISGARH SGS 2033	1,000.00
71	7.14% CHHATTISGARH SGS 2033	1,000.00
72	7.46% CHHATTISGARH SGS 2033	2,000.00
73	7.45% CHHATTISGARH SGS 2033	1,000.00
74	7.39% CHHATTISGARH SGS 2033	1,000.00
75	7.47% CHHATTISGARH SGS 2033	1,000.00
76	7.47% CHHATTISGARH SGS 2033	1,000.00
77	7.16% CHHATTISGARH SGS 2033	2,000.00
78	7.2% CHHATTISGARH SGS 2034	2,000.00
79	7.28% CHHATTISGARH SGS 2034	1,000.00
80	7.38% CHHATTISGARH SGS 2034	1,000.00
81	7.47% CHHATTISGARH SGS 2034	1,000.00
82	7.47% CHHATTISGARH SGS 2034	1,000.00
83	7.16% CHHATTISGARH SGS 2034	2,000.00
84	7.19% CHHATTISGARH SGS 2035	1,000.00
85	7.27% CHHATTISGARH SGS 2035	2,000.00
86	7.49% CHHATTISGARH SGS 2035	1,000.00
87	7.32% CHHATTISGARH SGS 2037	2,000.00
Total [A]		103,030.00
Special Securities		
1	8.27% CHHATTISGRH UDAY BOND 2026	87.01
2	8.64% CHHATTISGRH UDAY BOND 2027	87.01
3	8.67% CHHATTISGRH UDAY BOND 2028	87.01
4	8.46% CHHATTISGRH UDAY BOND 2029	87.01
5	8.60% CHHATTISGRH UDAY BOND 2030	87.01
6	8.70% CHHATTISGRH UDAY BOND 2031	87.01
Total [B]		522.07
Total [A+B]		103,552.07
Compensation Bonds		
1	5% Urban Land Ceiling (Madhya Pradesh) Bonds	0.15
Total [C]		0.15
Total [A+B+C]		103,552.22
Loans not bearing interest		
1	11.00% MP SDL 2010	0.00
2	14.00% M.P. S.D. 2005	0.01
3	13.50% M.P. SDL 2003	0.01
4	13.00% M.P. S.D. 2007	0.00
5	12.00% M.P. S.D. 2011	0.02
6	11.50% M.P. S.D. 2009	0.00
7	11% M.P. SDL 2001	0.01
Total [D]		0.04
Total [A+B+C+D]		103,552.26
GOA		
Loans Bearing Interest		
1	8.08% GOA SDL 2025	150.00
2	8.12% GOA SDL 2025	150.00

Sr. No.	Particulars	Balance as on end-March 2025
3	8.28% GOA SDL 2025	100.00
4	8.28% GOA SDL 2025	100.00
5	8.21% GOA SDL 2025	200.00
6	8.1% GOA SDL 2025	150.00
7	8.25% GOA SDL 2025	100.00
8	5.41% GOA SDL 2025	54.00
9	8.4% GOA SDL 2026	100.00
10	8.63% GOA SDL 2026	100.00
11	8.08% GOA SDL 2026	300.00
12	7.98% GOA SDL 2026	200.00
13	7.98% GOA SDL 2026	100.00
14	7.57% GOA SDL 2026	70.00
15	7.16% GOA SDL 2026	150.00
16	6.88% GOA SDL 2026	100.00
17	7.1% GOA SDL 2026	100.00
18	7.21% GOA SDL 2026	100.00
19	7.1% GOA SDL 2027	100.00
20	7.19% GOA SDL 2027	100.00
21	7.89% GOA SDL 2027	150.00
22	7.6% GOA SDL 2027	150.00
23	7.49% GOA SDL 2027	150.00
24	7.22% GOA SDL 2027	150.00
25	7.2% GOA SDL 2027	150.00
26	7.32% GOA SDL 2027	150.00
27	7.54% GOA SDL 2027	200.00
28	7.66% GOA SDL 2027	200.00
29	7.8% GOA SDL 2027	200.00
30	7.88% GOA SDL 2028	150.00
31	8.13% GOA SDL 2028	150.00
32	8.29% GOA SDL 2028	150.00
33	8.13% GOA SDL 2028	150.00
34	7.95% GOA SDL 2028	150.00
35	8.34% GOA SDL 2028	150.00
36	8.4% GOA SDL 2028	150.00
37	8.44% GOA SDL 2028	150.00
38	8.49% GOA SDL 2028	150.00
39	8.6% GOA SDL 2028	100.00
40	8.75% GOA SDL 2028	100.00
41	8.65% GOA SDL 2028	100.00
42	8.62% GOA SDL 2028	200.00
43	8.36% GOA SDL 2028	50.00
44	8.21% GOA SDL 2028	200.00
45	8.22% GOA SDL 2029	100.00
46	8.38% GOA SDL 2029	200.00
47	8.36% GOA SDL 2029	100.00
48	8.43% GOA SDL 2029	150.00
49	8.08% GOA SDL 2029	300.00
50	8.15% GOA SDL 2029	100.00
51	7.94% GOA SDL 2029	100.00
52	7.61% GOA SDL 2029	100.00
53	7.31% GOA SDL 2029	100.00
54	7.13% GOA SDL 2029	100.00
55	7.04% GOA SDL 2029	100.00
56	7.18% GOA SDL 2029	200.00
57	7.09% GOA SDL 2029	100.00
58	7.15% GOA SDL 2029	100.00
59	7.18% GOA SDL 2029	100.00
60	7.23% GOA SDL 2029	100.00
61	7.22% GOA SDL 2029	200.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
13	8.27% GUJARAT SDL 2026	2,000.00
14	6.18% GUJARAT SDL 2026	1,500.00
15	7.25% GUJARAT SGS 2026	1,000.00
16	8.46% GUJARAT SDL 2026	1,300.00
17	7.35% GUJARAT SGS 2026	500.00
18	6.18% GUJARAT SDL 2026	1,000.00
19	6.99% GUJARAT SDL 2026	1,000.00
20	8.0% GUJARAT SDL 2026	1,820.00
21	7.96% GUJARAT SDL 2026	1,000.00
22	7.98% GUJARAT SDL 2026	1,300.00
23	7.98% GUJARAT SDL 2026	1,300.00
24	8.05% GUJARAT SDL 2026	1,700.00
25	7.83% GUJARAT SDL 2026	2,300.00
26	7.69% GUJARAT SDL 2026	1,000.00
27	7.04% GUJARAT SDL 2026	1,000.00
28	7.6% GUJARAT SDL 2026	1,300.00
29	7.56% GUJARAT SDL 2026	1,300.00
30	7.02% GUJARAT SDL 2026	1,300.00
31	7.49% GUJARAT SGS 2026	2,000.00
32	7.41% GUJARAT SGS 2026	1,000.00
33	6.04% GUJARAT SDL 2026	1,500.00
34	7.57% GUJARAT SGS 2026	1,500.00
35	7.58% GUJARAT SGS 2026	1,000.00
36	7.05% GUJARAT SDL 2026	1,300.00
37	7.4% GUJARAT SGS 2026	1,000.00
38	7.24% GUJARAT SDL 2026	1,300.00
39	7.43% GUJARAT SGS 2027	1,000.00
40	7.14% GUJARAT SDL 2027	1,300.00
41	7.19% GUJARAT SDL 2027	1,300.00
42	6.75% GUJARAT SGS 2027	1,200.00
43	7.59% GUJARAT SDL 2027	2,800.00
44	7.71% GUJARAT SDL 2027	1,300.00
45	6.58% GUJARAT SDL 2027	1,500.00
46	7.63% GUJARAT SDL 2027	1,300.00
47	7.52% GUJARAT SDL 2027	2,300.00
48	7.2% GUJARAT SDL 2027	1,300.00
49	7.23% GUJARAT SGS 2027	2,000.00
50	7.25% GUJARAT SDL 2027	1,300.00
51	7.17% GUJARAT SDL 2027	1,300.00
52	7.21% GUJARAT SDL 2027	1,300.00
53	7.25% GUJARAT SDL 2027	1,300.00
54	6.28% GUJARAT SDL 2027	1,500.00
55	7.4% GUJARAT SGS 2027	1,000.00
56	6.82% GUJARAT SGS 2027	1,500.00
57	7.19% GUJARAT SDL 2027	2,500.00
58	7.62% GUJARAT SDL 2027	1,300.00
59	7.64% GUJARAT SDL 2027	1,000.00
60	7.75% GUJARAT SDL 2027	1,000.00
61	7.69% GUJARAT SDL 2027	1,300.00
62	7.8% GUJARAT SDL 2027	1,000.00
63	7.47% GUJARAT SGS 2028	500.00
64	7.75% GUJARAT SDL 2028	1,300.00
65	7.9% GUJARAT SDL 2028	1,000.00
66	8.05% GUJARAT SDL 2028	1,000.00
67	8.19% GUJARAT SDL 2028	1,000.00
68	8.05% GUJARAT SDL 2028	1,000.00
69	8.23% GUJARAT SDL 2028	1,000.00
70	8.35% GUJARAT SDL 2028	1,000.00
71	8.39% GUJARAT SDL 2028	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
72	6.87% GUJARAT SGS 2028	2,000.00
73	8.26% GUJARAT SDL 2028	1,000.00
74	7.49% GUJARAT SGS 2028	500.00
75	7.77% GUJARAT SDL 2028	2,000.00
76	7.95% GUJARAT SDL 2028	1,000.00
77	8.25% GUJARAT SDL 2028	1,000.00
78	8.16% GUJARAT SDL 2028	1,000.00
79	7.18% GUJARAT SGS 2028	1,000.00
80	7.22% GUJARAT SGS 2028	1,000.00
81	7.05% GUJARAT SGS 2028	1,500.00
82	8.47% GUJARAT SDL 2028	1,000.00
83	8.79% GUJARAT SDL 2028	1,000.00
84	8.7% GUJARAT SDL 2028	1,000.00
85	6.87% GUJARAT SGS 2028	1,500.00
86	8.65% GUJARAT SDL 2028	533.40
87	7.62% GUJARAT SGS 2028	1,000.00
88	8.6% GUJARAT SDL 2028	1,300.00
89	8.61% GUJARAT SDL 2028	454.35
90	8.58% GUJARAT SDL 2028	1,300.00
91	8.57% GUJARAT SDL 2028	1,408.25
92	8.53% GUJARAT SDL 2028	1,300.00
93	8.5% GUJARAT SDL 2028	1,000.00
94	8.32% GUJARAT SDL 2028	1,300.00
95	8.17% GUJARAT SDL 2028	1,274.65
96	8.08% GUJARAT SDL 2028	1,300.00
97	8.25% GUJARAT SDL 2029	1,300.00
98	8.27% GUJARAT SDL 2029	1,300.00
99	8.16% GUJARAT SDL 2029	1,300.00
100	8.3% GUJARAT SDL 2029	1,300.00
101	8.28% GUJARAT SDL 2029	1,300.00
102	8.28% GUJARAT SDL 2029 FEB	1,300.00
103	8.38% GUJARAT SDL 2029	1,300.00
104	8.35% GUJARAT SDL 2029	2,000.00
105	8.3% GUJARAT SDL 2029 MAR	1,300.00
106	8.14% GUJARAT SDL 2029	2,500.00
107	8.05% GUJARAT SDL 2029	2,400.00
108	7.73% GUJARAT SDL 2029	2,080.00
109	8.14% GUJARAT SDL 2029	1,300.00
110	8.17% GUJARAT SDL 2029	1,000.00
111	6.6% GUJARAT SDL 2029	1,500.00
112	6.57% GUJARAT SDL 2029	1,500.00
113	7.6% GUJARAT SDL 2029	1,000.00
114	7.31% GUJARAT SDL 2029	1,000.00
115	7.65% GUJARAT SDL 2029	1,500.00
116	6.44% GUJARAT SDL 2029	700.00
117	6.44% GUJARAT SDL 2029	1,500.00
118	7.06% GUJARAT SGS 2029	1,000.00
119	7.1% GUJARAT SDL 2029	1,000.00
120	6.63% GUJARAT SDL 2029	1,000.00
121	7.23% GUJARAT SDL 2029	1,600.00
122	6.75% GUJARAT SDL 2029	1,054.20
123	7.62% GUJARAT SGS 2029	1,000.00
124	7.24% GUJARAT SDL 2029	1,000.00
125	7.05% GUJARAT SGS 2029	1,000.00
126	7.65% GUJARAT SGS 2029	1,000.00
127	6.49% GUJARAT SDL 2029	1,500.00
128	7.26% GUJARAT SDL 2029	1,000.00
129	7.28% GUJARAT SDL 2029	1,500.00
130	7.18% GUJARAT SDL 2030	2,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
131	6.45% GUJARAT SDL 2030	1,000.00
132	7.17% GUJARAT SDL 2030	2,000.00
133	7.17% GUJARAT SDL 2030	1,000.00
134	7.1% GUJARAT SDL 2030	1,000.00
135	7.68% GUJARAT SGS 2030	1,000.00
136	7.66% GUJARAT SGS 2030	1,000.00
137	6.98% GUJARAT SGS 2030	1,000.00
138	7.06% GUJARAT SGS 2030	500.00
139	7.04% GUJARAT SDL 2030	1,000.00
140	7.45% GUJARAT SDL 2030	1,000.00
141	6.9% GUJARAT SDL 2030	1,500.00
142	7.38% GUJARAT SGS 2030	1,000.00
143	6.47% GUJARAT SDL 2030	1,500.00
144	6.72% GUJARAT SDL 2030	1,500.00
145	7.38% GUJARAT SGS 2030	1,000.00
146	6.54% GUJARAT SDL 2030	2,000.00
147	6.91% GUJARAT SDL 2030	1,000.00
148	6.4% GUJARAT SDL 2030	1,500.00
149	6.65% GUJARAT SDL 2030	2,000.00
150	6.45% GUJARAT SDL 2030	1,500.00
151	6.7% GUJARAT SDL 2030	1,500.00
152	6.83% GUJARAT SDL 2030	1,500.00
153	6.84% GUJARAT SDL 2030	1,000.00
154	6.4% GUJARAT SDL 2030	2,000.00
155	6.46% GUJARAT SDL 2030	2,000.00
156	6.5% GUJARAT SDL 2030	2,000.00
157	6.5% GUJARAT SDL 2030	1,500.00
158	7.66% GUJARAT SGS 2030	2,000.00
159	7.55% GUJARAT SGS 2030	1,000.00
160	7.01% GUJARAT SGS 2031	500.00
161	7.64% GUJARAT SGS 2031	1,000.00
162	8.26% GUJARAT SDL 2031	2,000.00
163	6.57% GUJARAT SDL 2031	500.00
164	7.42% GUJARAT SGS 2031	1,000.00
165	7.43% GUJARAT SGS 2031	1,000.00
166	6.93% GUJARAT SDL 2031	500.00
167	7.02% GUJARAT SGS 2031	500.00
168	7.07% GUJARAT SDL 2031	1,000.00
169	7.08% GUJARAT SDL 2031	1,500.00
170	7.11% GUJARAT SDL 2031	2,000.00
171	6.84% GUJARAT SDL 2031	2,000.00
172	7.27% GUJARAT SGS 2031	1,500.00
173	7.77% GUJARAT SDL 2031	1,000.00
174	6.75% GUJARAT SDL 2031	1,000.00
175	6.88% GUJARAT SDL 2031	2,000.00
176	6.95% GUJARAT SDL 2031	2,000.00
177	6.98% GUJARAT SDL 2031	1,500.00
178	6.84% GUJARAT SDL 2031	1,500.00
179	7.45% GUJARAT SGS 2031	1,500.00
180	6.89% GUJARAT SDL 2031	1,500.00
181	6.93% GUJARAT SDL 2031	1,500.00
182	7.05% GUJARAT SGS 2031	1,000.00
183	7.55% GUJARAT SGS 2031	2,000.00
184	7.57% GUJARAT SGS 2031	1,000.00
185	7.05% GUJARAT SGS 2032	500.00
186	7.66% GUJARAT SGS 2032	1,000.00
187	7.57% GUJARAT SGS 2032	1,500.00
188	7.63% GUJARAT SGS 2032	1,000.00
189	7.07% GUJARAT SGS 2032	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
190	7.06% GUJARAT SDL 2032	1,500.00
191	7.09% GUJARAT SDL 2032	1,500.00
192	7.12% GUJARAT SDL 2032	1,500.00
193	7.25% GUJARAT SDL 2032	1,500.00
194	7.29% GUJARAT SDL 2032	2,000.00
195	7.8% GUJARAT SDL 2032	1,500.00
196	7.82% GUJARAT SDL 2032	1,500.00
197	7.8% GUJARAT SDL 2032	1,500.00
198	7.77% GUJARAT SDL 2032	1,500.00
199	7.61% GUJARAT SDL 2032	1,500.00
200	7.73% GUJARAT SDL 2032	2,000.00
201	7.75% GUJARAT SGS 2032	1,000.00
202	7.81% GUJARAT SGS 2032	3,000.00
203	7.6% GUJARAT SGS 2032	1,500.00
204	7.04% GUJARAT SGS 2032	2,000.00
205	7.58% GUJARAT SGS 2032	1,000.00
206	7.64% GUJARAT SGS 2033	1,000.00
207	7.63% GUJARAT SGS 2033	1,000.00
208	7.6% GUJARAT SGS 2033	2,000.00
209	7.65% GUJARAT SGS 2033	1,500.00
210	7.42% GUJARAT SGS 2033	1,000.00
211	7.08% GUJARAT SGS 2033	1,500.00
212	7.71% GUJARAT SGS 2033	1,500.00
213	7.68% GUJARAT SGS 2033	1,000.00
214	7.02% GUJARAT SGS 2033	1,500.00
215	7.08% GUJARAT SGS 2033	1,000.00
216	7.04% GUJARAT SGS 2033	1,000.00
217	7.11% GUJARAT SGS 2033	1,500.00
218	7.06% GUJARAT SGS 2034	1,000.00
219	7.64% GUJARAT SGS 2034	1,000.00
220	7.63% GUJARAT SGS 2034	1,000.00
221	7.05% GUJARAT SGS 2034	1,000.00
222	7.07% GUJARAT SGS 2034	1,500.00
223	7.08% GUJARAT SGS 2034	1,500.00
224	7.71% GUJARAT SGS 2034	1,500.00
225	7.72% GUJARAT SGS 2034	500.00
226	7.22% GUJARAT SGS 2035	2,000.00
227	7.12% GUJARAT SGS 2035	1,000.00
228	7.03% GUJARAT SGS 2035	1,000.00
229	7.6% GUJARAT SGS 2035	1,500.00
230	7.21% GUJARAT SGS 2035	2,500.00
231	7.72% GUJARAT SGS 2035	1,500.00
232	7.73% GUJARAT SGS 2036	1,500.00
233	7.12% GUJARAT SGS 2037	1,500.00
	Total [A]	311,284.85
	Compensation Bonds	
1	3% Bombay Tenure Abolition Compensation Bonds	0.70
2	5% Urban Land Ceiling (Gujarat) Bonds	1.16
3	3% Gujarat Surviving Alienations Act, 1963 Compensa	0.17
4	4.50% Gujarat Agricultural Lands Ceiling Act, 1960	0.30
	Total [B]	2.33
	Total [A+B]	311287.18
	Loans not bearing interest	
1	9.45% GUJARAT SDL 2011	0.06
2	12.25% GUJARAT SDL 2009	0.10
3	12.30% GUJARAT SDL 2007	0.01
4	13.05 % GUJARAT SDL 2007	0.05
5	13.85% GUJARAT SDL 2006	0.00
6	14.00% GUJARAT SDL 2005	0.06

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
7	11.50% GUJARAT SDL 2011	0.03
8	11.50% GUJARAT SDL 2010	0.02
9	11.50% GUJARAT SDL 2009	0.04
10	11.50% GUJARAT SDL 2008	0.00
Total [C]		0.37
Total [A+B+C]		311287.55
HARYANA		
Loans Bearing Interest		
1	8.27% HARYANA SDL 2025	1,000.00
2	8.15% HARYANA SDL 2025	900.00
3	8.22% HARYANA SDL 2025	1,000.00
4	8.3% HARYANA SDL 2025	900.00
5	8.29% HARYANA SDL 2025	1,000.00
6	8.29% HARYANA SDL 2025	1,000.00
7	8.23% HARYANA SDL 2025	1,000.00
8	8.16% HARYANA SDL 2025	1,000.00
9	8.15% HARYANA SDL 2025	800.00
10	8.27% HARYANA SDL 2025	800.00
11	8.27% HARYANA SDL 2025	1,100.00
12	8.38% HARYANA SDL 2026	1,100.00
13	8.51% HARYANA SDL 2026	2,500.00
14	6.24% HARYANA SDL 2026	1,000.00
15	7.98% HARYANA SDL 2026	1,000.00
16	7.57% HARYANA SDL 2026	1,000.00
17	7.35% HARYANA SDL 2026	500.00
18	7.18% HARYANA SDL 2026	1,200.00
19	7.14% HARYANA SDL 2026	500.00
20	7.22% HARYANA SDL 2026	1,500.00
21	7.39% HARYANA SDL 2026	1,500.00
22	6.86% HARYANA SDL 2026	2,000.00
23	7.28% HARYANA SDL 2026	1,500.00
24	7.59% HARYANA SDL 2027	1,000.00
25	7.8% HARYANA SDL 2027	1,000.00
26	7.89% HARYANA SDL 2027	1,000.00
27	7.64% HARYANA SDL 2027	2,100.00
28	7.16% HARYANA SGS 2027	500.00
29	7.53% HARYANA SDL 2027	1,500.00
30	7.69% HARYANA SDL 2027	1,000.00
31	7.26% HARYANA SDL 2027	1,500.00
32	7.29% HARYANA SDL 2027	1,500.00
33	7.32% HARYANA SDL 2027	500.00
34	7.41% HARYANA SDL 2027	1,200.00
35	7.57% HARYANA SDL 2027	500.00
36	7.64% HARYANA SDL 2027	750.00
37	7.7% HARYANA SDL 2027	1,000.00
38	7.68% HARYANA SDL 2027	1,000.00
39	7.44% HARYANA SGS 2027	500.00
40	7.86% HARYANA SDL 2027	1,500.00
41	8.2% HARYANA SDL 2028	794.00
42	8.2% HARYANA SDL 2028	800.00
43	8.25% HARYANA SDL 2028	500.00
44	8.45% HARYANA SDL 2028	950.00
45	8.29% HARYANA SDL 2028	720.00
46	8.14% HARYANA SDL 2028	1,925.50
47	7.8% HARYANA SDL 2028	525.00
48	7.15% HARYANA SDL 2028	500.00
49	7.63% HARYANA SDL 2028	1,000.00
50	8.57% HARYANA SDL 2028	3,500.00
51	8.41% HARYANA SDL 2028	2,000.00

Sr. No.	Particulars	Balance as on end-March 2025
52	8.62% HARYANA SDL 2028	1,500.00
53	6.63% HARYANA SDL 2028	1,500.00
54	7.5% HARYANA SGS 2029	500.00
55	6.96% HARYANA SDL 2029	2,500.00
56	7.02% HARYANA SDL 2029	1,500.00
57	7.24% HARYANA SDL 2029	1,039.85
58	7.09% HARYANA SDL 2029	1,500.00
59	7.66% HARYANA SGS 2029	1,000.00
60	7.39% HARYANA SGS 2029	1,000.00
61	7.63% HARYANA SDL 2029	500.00
62	7.29% HARYANA SGS 2029	1,000.00
63	7.06% HARYANA SDL 2029	1,000.00
64	7.18% HARYANA SDL 2029	1,500.00
65	7.18% HARYANA SDL 2029	500.00
66	7.13% HARYANA SDL 2029	1,500.00
67	7.26% HARYANA SDL 2029	1,000.00
68	7.17% HARYANA SDL 2029	3,000.00
69	7.74% HARYANA SGS 2029	1,000.00
70	7.17% HARYANA SDL 2029 (DEC)	2,000.00
71	7.51% HARYANA SGS 2029	500.00
72	7.17% HARYANA SDL 2030	1,500.00
73	7.65% HARYANA SGS 2030	2,000.00
74	7.8% HARYANA SDL 2030	1,456.00
75	8.0% HARYANA SDL 2030	5,000.00
76	7.5% HARYANA SGS 2030	1,000.00
77	7.27% HARYANA SDL 2030	1,000.00
78	6.9% HARYANA SDL 2030	500.00
79	6.92% HARYANA SDL 2030	1,000.00
80	7.53% HARYANA SGS 2030	500.00
81	6.7% HARYANA SDL 2030	1,500.00
82	7.19% HARYANA SDL 2030	1,500.00
83	7.76% HARYANA SGS 2030	500.00
84	6.59% HARYANA SDL 2030	2,000.00
85	7.57% HARYANA SGS 2030	1,000.00
86	7.58% HARYANA SGS 2030	500.00
87	7.62% HARYANA SGS 2031	500.00
88	7.64% HARYANA SGS 2031	500.00
89	7.7% HARYANA SGS 2031	1,000.00
90	7.14% HARYANA SDL 2031	500.00
91	7.74% HARYANA SGS 2031	1,000.00
92	7.39% HARYANA SGS 2031	1,000.00
93	6.79% HARYANA SDL 2031	1,000.00
94	7.34% HARYANA SGS 2031	750.00
95	7.33% HARYANA SDL 2031	2,000.00
96	6.98% HARYANA SDL 2031	1,500.00
97	6.87% HARYANA SDL 2031	1,000.00
98	6.99% HARYANA SDL 2031	1,500.00
99	7.68% HARYANA SGS 2031	1,000.00
100	7.13% HARYANA SDL 2032	1,500.00
101	7.73% HARYANA SGS 2032	2,000.00
102	7.25% HARYANA SDL 2032	1,500.00
103	7.7% HARYANA SGS 2032	2,000.00
104	7.26% HARYANA SDL 2032	2,000.00
105	7.72% HARYANA SGS 2032	1,000.00
106	6.84% HARYANA SDL 2032	1,500.00
107	7.81% HARYANA SDL 2032	1,000.00
108	7.95% HARYANA SDL 2032	1,000.00
109	7.86% HARYANA SDL 2032	2,000.00
110	7.44% HARYANA SGS 2032	1,000.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
111	7.81% HARYANA SDL 2032	1,000.00
112	7.81% HARYANA SDL 2032	1,000.00
113	7.77% HARYANA SDL 2032	500.00
114	7.61% HARYANA SGS 2032	1,000.00
115	7.45% HARYANA SGS 2032	1,000.00
116	7.67% HARYANA SGS 2032	1,500.00
117	7.83% HARYANA SGS 2032	1,000.00
118	7.81% HARYANA SGS 2032	500.00
119	7.63% HARYANA SGS 2032	500.00
120	7.63% HARYANA SGS 2033	500.00
121	7.65% HARYANA SGS 2033	500.00
122	7.68% HARYANA SGS 2033	2,000.00
123	7.65% HARYANA SGS 2033	1,000.00
124	7.77% HARYANA SGS 2033	1,658.00
125	7.73% HARYANA SDL 2033	500.00
126	7.35% HARYANA SGS 2033	1,000.00
127	7.36% HARYANA SGS 2033	1,000.00
128	6.95% HARYANA SDL 2033	2,000.00
129	7.32% HARYANA SGS 2033	1,000.00
130	7.36% HARYANA SGS 2033	750.00
131	7.4% HARYANA SGS 2033	1,000.00
132	7.49% HARYANA SGS 2033	1,500.00
133	7.44% HARYANA SGS 2033	1,500.00
134	7.47% HARYANA SGS 2033	1,500.00
135	7.45% HARYANA SGS 2033	1,000.00
136	7.47% HARYANA SGS 2033	500.00
137	7.53% HARYANA SGS 2033	500.00
138	7.65% HARYANA SGS 2033	1,000.00
139	7.71% HARYANA SGS 2033	500.00
140	7.72% HARYANA SGS 2033	1,000.00
141	7.71% HARYANA SGS 2033	1,000.00
142	8.44% HARYANA SDL 2034	2,000.00
143	7.48% HARYANA SGS 2034	1,000.00
144	7.52% HARYANA SGS 2034	1,000.00
145	7.42% HARYANA SGS 2034	1,000.00
146	7.43% HARYANA SGS 2034	1,500.00
147	7.38% HARYANA SGS 2034	1,000.00
148	7.36% HARYANA SGS 2034	1,500.00
149	7.94% HARYANA SDL 2034	2,000.00
150	7.9% HARYANA SDL 2034	1,000.00
151	7.29% HARYANA SDL 2034	1,001.00
152	7.7% HARYANA SGS 2034	500.00
153	7.42% HARYANA SGS 2035	1,500.00
154	7.38% HARYANA SGS 2035	1,000.00
155	7.45% HARYANA SGS 2035	2,000.00
156	7.03% HARYANA SGS 2035	2,000.00
157	7.49% HARYANA SGS 2035	4,000.00
158	7.74% HARYANA SDL 2035	500.00
159	7.47% HARYANA SGS 2035	1,000.00
160	7.45% HARYANA SGS 2035	1,000.00
161	7.44% HARYANA SGS 2035	1,000.00
162	7.45% HARYANA SGS 2035	1,000.00
163	7.48% HARYANA SGS 2035	1,000.00
164	7.59% HARYANA SGS 2035	1,000.00
165	7.66% HARYANA SGS 2035	1,000.00
166	6.72% HARYANA SDL 2035	2,000.00
167	7.75% HARYANA SGS 2035	1,000.00
168	7.72% HARYANA SGS 2035	1,000.00
169	7.75% HARYANA SGS 2035	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
170	7.67% HARYANA SGS 2035	1,000.00
171	7.77% HARYANA SGS 2036	2,000.00
172	7.66% HARYANA SGS 2036	2,000.00
173	7.49% HARYANA SGS 2036	1,000.00
174	7.47% HARYANA SGS 2036	1,000.00
175	7.44% HARYANA SGS 2036	1,000.00
176	8.12% HARYANA SDL 2036	740.00
177	6.92% HARYANA SDL 2036	1,000.00
178	6.92% HARYANA SDL 2036	1,000.00
179	7.33% HARYANA SGS 2036	1,500.00
180	7.32% HARYANA SGS 2036	1,000.00
181	7.32% HARYANA SGS 2036	1,000.00
182	7.34% HARYANA SGS 2036	1,500.00
183	7.26% HARYANA SGS 2036	1,000.00
184	7.24% HARYANA SGS 2036	1,500.00
185	7.24% HARYANA SGS 2036	1,000.00
186	7.25% HARYANA SGS 2036	1,000.00
187	7.13% HARYANA SGS 2036	1,000.00
188	7.12% HARYANA SGS 2036	1,000.00
189	7.12% HARYANA SGS 2036	1,500.00
190	7.13% HARYANA SGS 2036	1,500.00
191	7.4% HARYANA SDL 2037	1,500.00
192	7.04% HARYANA SGS 2037	2,000.00
193	8.18% HARYANA SDL 2037	1,000.00
194	8.06% HARYANA SDL 2037	1,000.00
195	7.07% HARYANA SDL 2037	2,000.00
196	7.95% HARYANA SDL 2037	1,000.00
197	7.12% HARYANA SGS 2037	1,500.00
198	7.19% HARYANA SGS 2037	1,000.00
199	7.09% HARYANA SGS 2037	1,000.00
200	7.16% HARYANA SGS 2037	1,000.00
201	7.18% HARYANA SGS 2038	1,000.00
202	7.15% HARYANA SGS 2038	1,000.00
203	7.22% HARYANA SGS 2038	1,000.00
204	7.14% HARYANA SGS 2038	1,000.00
205	7.14% HARYANA SGS 2038	2,000.00
206	7.14% HARYANA SGS 2038	1,500.00
207	7.16% HARYANA SGS 2038	1,000.00
208	7.22% HARYANA SGS 2038	2,000.00
209	8.6% HARYANA SDL 2038	1,500.00
210	8.58% HARYANA SDL 2038	3,000.00
211	8.25% HARYANA SDL 2039	1,500.00
212	8.43% HARYANA SDL 2039	2,000.00
213	8.42% HARYANA SDL 2039	2,500.00
214	7.26% HARYANA SGS 2039	2,000.00
215	7.23% HARYANA SGS 2039	2,000.00
216	7.08% HARYANA SGS 2039	2,000.00
217	6.68% HARYANA SDL 2039	3,500.00
218	7.25% HARYANA SGS 2039	1,000.00
219	7.03% HARYANA SDL 2040	500.00
220	6.96% HARYANA SDL 2040	1,000.00
221	7.12% HARYANA SDL 2040	1,680.00
222	7.09% HARYANA SGS 2040	2,000.00
223	6.48% HARYANA SDL 2040	1,000.00
224	7.05% HARYANA SDL 2040	3,000.00
225	6.62% HARYANA SDL 2041	2,000.00
226	6.98% HARYANA SDL 2041	2,500.00
227	7.18% HARYANA SDL 2041	1,000.00
228	7.43% HARYANA SDL 2041	2,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
229	7.13% HARYANA SDL 2042	1,500.00
230	7.97% HARYANA SDL 2042	1,000.00
	Total [A]	289,639.35
	Special Securities	
1	8.18% HARYANA UDAY BOND 2025	1,515.00
2	8.14% HARYANA UDAY BOND 2025	60.00
3	8.06% HARYANA UDAY BOND 2025	155.00
4	8.21% HARYANA UDAY BOND 2026	3,460.00
5	8.18% HARYANA UDAY BOND 2026	1,515.00
6	8.14% HARYANA UDAY BOND 2026	60.00
7	8.06% HARYANA UDAY BOND 2026	155.00
	Total [B]	6,920.00
	Total [A+B]	296,559.35
	Loans not bearing interest	
1	12.30% HARYANA SDL 2007	0.01
2	14.00 % HARYANA SDL 2005	0.01
	Total [C]	0.02
	Total [A+B+C]	296,559.37
	HIMACHAL PRADESH	
	Loans Bearing Interest	
1	8.07% HIMACHAL PR SDL 2025	650.00
2	8.25% HIMACHAL PR SDL 2025	500.00
3	8.16% HIMACHAL PR SDL 2025	200.00
4	7.95% HIMACHAL PR SDL 2025	500.00
5	8.17% HIMACHAL PR SDL 2025	300.00
6	6.29% HIMACHAL PR SDL 2026	660.00
7	7.17% HIMACHAL PR SDL 2026	700.00
8	7.39% HIMACHAL PR SDL 2026	300.00
9	7.25% HIMACHAL PR SDL 2027	1,000.00
10	7.91% HIMACHAL PR SDL 2027	700.00
11	7.62% HIMACHAL PR SDL 2027	700.00
12	7.54% HIMACHAL PR SDL 2027	500.00
13	7.27% HIMACHAL PR SDL 2027	500.00
14	7.3% HIMACHAL PR SDL 2027	800.00
15	7.53% HIMACHAL PR SDL 2027	300.00
16	7.68% HIMACHAL PR SDL 2027	500.00
17	7.88% HIMACHAL PR SDL 2028	500.00
18	7.11% HIMACHAL PR SDL 2028	200.00
19	6.36% HIMACHAL PR SDL 2028	500.00
20	7.43% HIMACHAL PR SDL 2028	600.00
21	8.77% HIMACHAL PR SDL 2028	500.00
22	8.56% HIMACHAL PR SDL 2028	500.00
23	8.3% HIMACHAL PR SDL 2029	500.00
24	8.43% HIMACHAL PR SDL 2029	500.00
25	6.95% HIMACHAL PR SDL 2029	500.00
26	6.45% HIMACHAL PR SDL 2029	500.00
27	8.12% HIMACHAL PR SDL 2029	200.00
28	6.53% HIMACHAL PR SDL 2029	500.00
29	7.26% HIMACHAL PR SGS 2029	300.00
30	7.13% HIMACHAL PR SDL 2029	500.00
31	7.05% HIMACHAL PR SDL 2029	250.00
32	7.18% HIMACHAL PR SDL 2029	250.00
33	7.25% HIMACHAL PR SDL 2029	200.00
34	7.17% HIMACHALPRADESH SDL 2030	500.00
35	7.11% HIMACHAL PR SDL 2030	300.00
36	7.3% HIMACHAL PR SDL 2030	420.00
37	6.51% HIMACHAL PR SDL 2030	500.00
38	6.6% HIMACHAL PR SDL 2030	500.00
39	6.57% HIMACHAL PR SDL 2030 JUN	500.00

Sr. No.	Particulars	Balance as on end-March 2025
40	7.76% HIMACHAL PR SDL 2030	600.00
41	6.9% HIMACHAL PR SDL 2030	500.00
42	6.86% HIMACHAL PR SDL 2030	500.00
43	6.57% HIMACHAL PR SDL 2030	500.00
44	6.63% HIMACHAL PR SDL 2031	500.00
45	7.72% HIMACHAL PR SGS 2031	600.00
46	8.2% HIMACHAL PR SDL 2031	400.00
47	7.29% HIMACHAL PR SGS 2031	500.00
48	7.57% HIMACHAL PR SDL 2031	400.00
49	6.93% HIMACHAL PR SDL 2031	500.00
50	6.91% HIMACHAL PR SDL 2031	500.00
51	7.03% HIMACHAL PR SDL 2031	500.00
52	7.18% HIMACHAL PR SDL 2032	500.00
53	7.75% HIMACHAL PR SGS 2032	700.00
54	7.82% HIMACHAL PR SDL 2032	400.00
55	6.98% HIMACHAL PR SDL 2032	500.00
56	7.49% HIMACHAL PR 2032	700.00
57	6.93% HIMACHAL PR SDL 2032	500.00
58	7.57% HIMACHAL PR SGS 2032	500.00
59	6.63% HIMACHAL PR SDL 2033	500.00
60	6.95% HIMACHAL PR SDL 2033	500.00
61	7.76% HIMACHAL PR SGS 2033	900.00
62	7.47% HIMACHAL PR SGS 2033	700.00
63	7.45% HIMACHAL PR SGS 2033	500.00
64	7.25% HIMACHAL PR SGS 2033	500.00
65	7.48% HIMACHAL PR SGS 2033	500.00
66	6.92% HIMACHAL PR SDL 2033	500.00
67	7.14% HIMACHAL PR SDL 2033	500.00
68	7.67% HIMACHAL PR SGS 2034	500.00
69	6.95% HIMACHAL PR SDL 2034	500.00
70	7.39% HIMACHAL PR SGS 2034	500.00
71	7.44% HIMACHAL PR SGS 2034	500.00
72	7.35% HIMACHAL PR SGS 2034	500.00
73	7.49% HIMACHAL PR SGS 2034	500.00
74	7.08% HIMACHAL PR SGS 2034	600.00
75	7.87% HIMACHAL PR SGS 2034	500.00
76	7.11% HIMACHAL PR SGS 2034	500.00
77	7.2% HIMACHALPRADESH SDL 2035	500.00
78	7.05% HIMACHAL PR SDL 2035	500.00
79	7.26% HIMACHAL PR SGS 2035	322.00
80	7.87% HIMACHAL PR SGS 2035	500.00
81	7.65% HIMACHAL PR SGS 2035	500.00
82	7.7% HIMACHAL PR SGS 2036	700.00
83	7.02% HIMACHAL PR SDL 2036	500.00
84	7.41% HIMACHAL PR SGS 2036	600.00
85	7.46% HIMACHAL PR SGS 2036	700.00
86	7.5% HIMACHAL PR SGS 2036	700.00
87	7.85% HIMACHAL PR SGS 2036	500.00
88	7.12% HIMACHAL PR SGS 2036	500.00
89	7.89% HIMACHAL PR SDL 2037	500.00
90	7.5% HIMACHAL PR SGS 2037	800.00
91	7.84% HIMACHAL PR SGS 2037	500.00
92	7.63% HIMACHAL PR SGS 2037	500.00
93	7.7% HIMACHAL PR SGS 2038	800.00
94	7.59% HIMACHAL PR SGS 2038	1,300.00
95	7.79% HIMACHAL PR SGS 2038	1,000.00
96	7.5% HIMACHAL PR SGS 2038	500.00
97	7.42% HIMACHAL PR SGS 2038	500.00
98	7.74% HIMACHAL PR SGS 2038	800.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
99	7.61% HIMACHAL PR SGS 2038	700.00
100	7.64% HIMACHAL PR SGS 2039	500.00
101	7.52% HIMACHAL PR SGS 2039	672.00
102	7.22% HIMACHAL PR SGS 2039	700.00
103	7.13% HIMACHAL PR SGS 2039	500.00
104	7.1% HIMACHAL PR SGS 2040	337.00
105	7.62% HIMACHAL PR SGS 2043	1,000.00
106	7.45% HIMACHAL PR SGS 2044	1,000.00
Total [A]		57,161.00
Special Securities		
1	7.61% HIMACHAL UDAY BOND 2026	10.00
2	7.63% HIMACHAL UDAY BOND 2026	50.00
3	7.66% HIMACHAL UDAY BOND 2026	90.00
4	7.67% HIMACHAL UDAY BOND 2026	10.00
5	7.68% HIMACHAL UDAY BOND 2026	129.05
6	7.75% HIMACHAL UDAY BOND 2027	10.00
7	7.77% HIMACHAL UDAY BOND 2027	50.00
8	7.80% HIMACHAL UDAY BOND 2027	90.00
9	7.81% HIMACHAL UDAY BOND 2027	10.00
10	7.82% HIMACHAL UDAY BOND 2027	129.05
11	8.12% HIMACHAL UDAY BOND 2028	10.00
12	8.14% HIMACHAL UDAY BOND 2028	50.00
13	8.17% HIMACHAL UDAY BOND 2028	90.00
14	8.18% HIMACHAL UDAY BOND 2028	10.00
15	8.19% HIMACHAL UDAY BOND 2028	129.05
16	7.94% HIMACHAL UDAY BOND 2029	10.00
17	7.96% HIMACHAL UDAY BOND 2029	50.00
18	7.99% HIMACHAL UDAY BOND 2029	90.00
19	8.00% HIMACHAL UDAY BOND 2029	10.00
20	8.01% HIMACHAL UDAY BOND 2029	129.05
21	7.87% HIMACHAL UDAY BOND 2030	10.00
22	7.89% HIMACHAL UDAY BOND 2030	50.00
23	7.92% HIMACHAL UDAY BOND 2030	90.00
24	7.93% HIMACHAL UDAY BOND 2030	10.00
25	7.94% HIMACHAL UDAY BOND 2030	129.05
26	7.99% HIMACHAL UDAY BOND 2031	10.00
27	8.01% HIMACHAL UDAY BOND 2031	50.00
28	8.04% HIMACHAL UDAY BOND 2031	90.00
29	8.05% HIMACHAL UDAY BOND 2031	10.00
30	8.06% HIMACHAL UDAY BOND 2031	129.05
31	7.92% HIMACHAL UDAY BOND 2032	10.00
32	7.94% HIMACHAL UDAY BOND 2032	50.00
33	7.97% HIMACHAL UDAY BOND 2032	90.00
34	7.98% HIMACHAL UDAY BOND 2032	10.00
35	7.99% HIMACHAL UDAY BOND 2032	129.05
Total [B]		2,023.35
Total [A+B]		59,184.35
Loans not bearing interest		
1	10.35% H.P. SDL 2011	0.01
2	14.00% H.P. SDL 2005	0.01
3	12.00% H.P. SDL 2011	0.04
Total [C]		0.06
Total [A+B+C]		59,184.41
JAMMU AND KASHMIR		
Loans Bearing Interest		
1	8.18% JAMMUKASHMIR SDL 2025	500.00
2	8.3% JAMMUKASHMIR SDL 2025	500.00
3	8.28% JAMMUKASHMIR SDL 2025	450.00
4	8.17% JAMMUKASHMIR SDL 2025	300.00

Sr. No.	Particulars	Balance as on end-March 2025
5	8.26% JAMMUKASHMIR SDL 2025	150.00
6	8.63% JAMMUKASHMIR SDL 2026	350.00
7	8.05% JAMMUKASHMIR SDL 2026	500.00
8	7.69% JAMMUKASHMIR SDL 2026	300.00
9	7.57% JAMMUKASHMIR SDL 2026	400.00
10	7.18% JAMMUKASHMIR SDL 2026	300.00
11	6.97% JAMMUKASHMIR SDL 2026	345.00
12	7.1% JAMMUKASHMIR SDL 2026	55.00
13	7.58% JAMMUKASHMIR SDL 2027	500.00
14	8.05% JAMMUKASHMIR SDL 2027	390.00
15	7.59% JAMMUKASHMIR SDL 2027	600.00
16	7.5% JAMMUKASHMIR SDL 2027	300.00
17	7.2% JAMMUKASHMIR SDL 2027	300.00
18	7.34% JAMMUKASHMIR SDL 2027	600.00
19	7.27% JAMMUKASHMIR SDL 2027	600.00
20	7.44% JAMMUKASHMIR SDL 2027	300.00
21	7.42% JAMMUKASHMIR SDL 2027	300.00
22	7.56% JAMMUKASHMIR SDL 2027	400.00
23	7.75% JAMMUKASHMIR SDL 2027	500.00
24	8.0% JAMMUKASHMIR SDL 2028	800.00
25	8.1% JAMMUKASHMIR SDL 2028	500.00
26	8.34% JAMMUKASHMIR SDL 2028	600.00
27	8.33% JAMMUKASHMIR SDL 2028	400.00
28	8.26% JAMMUKASHMIR SDL 2028	600.00
29	8.34% JAMMUKASHMIR SDL 2028	600.00
30	8.61% JAMMUKASHMIR SDL 2028	500.00
31	8.59% JAMMUKASHMIR SDL 2028	700.00
32	8.52% JAMMUKASHMIR SDL 2028	300.00
33	8.75% JAMMUKASHMIR SDL 2028	300.00
34	8.86% JAMMUKASHMIR SDL 2028	324.60
35	8.59% JAMMUKASHMIR SDL 2028	475.40
36	8.56% JAMMUKASHMIR SDL 2028	400.00
37	8.2% JAMMUKASHMIR SDL 2029	800.00
38	8.38% JAMMUKASHMIR SDL 2029	800.00
39	8.37% JAMMUKASHMIR SDL 2029	584.00
40	8.44% JAMMUKASHMIR SDL 2029	300.00
41	8.22% JAMMUKASHMIR SDL 2029	500.00
42	8.17% JAMMUKASHMIR SDL 2029	300.00
43	7.94% JAMMUKASHMIR SDL 2029	300.00
44	7.59% JAMMUKASHMIR SDL 2029	249.00
45	7.28% JAMMUKASHMIR SDL 2029	500.00
46	6.9% JAMMUKASHMIR SDL 2029	500.00
47	7.39% JAMMUKASHMIR SDL 2029	400.00
48	7.24% JAMMUKASHMIR SDL 2029	400.00
49	7.17% JAMMUKASHMIR SDL 2029	800.00
50	7.17% JAMMUKASHMIR SDL 2029	334.00
51	7.3% JAMMUKASHMIR SDL 2029	500.00
52	7.19% JAMMUKASHMIR SDL 2029	300.00
53	7.2% JAMMUKASHMIR SDL 2029	309.00
54	7.28% JAMMUKASHMIR SDL 2030	600.00
55	7.1% JAMMUKASHMIR SDL 2030	600.00
56	7.07% JAMMUKASHMIR SDL 2030	603.00
57	7.95% JAMMUKASHMIR SDL 2030	1,074.00
Total [A]		26,193.00
Special Securities		
1	7.23% J AND K UDAY BOND 2025	139.76
2	8.22% J AND K UDAY BOND 2026	214.00
3	7.14% J AND K UDAY BOND 2026	139.76
4	8.45% J AND K UDAY BOND 2027	214.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
5	7.44% J AND K UDAY BOND 2027	139.76
6	8.65% J AND K UDAY BOND 2028	214.00
7	7.44% J AND K UDAY BOND 2028	139.76
8	8.48% J AND K UDAY BOND 2029	214.00
9	7.29% J AND K UDAY BOND 2029	139.76
10	8.62% J AND K UDAY BOND 2030	214.00
11	7.40% J AND K UDAY BOND 2030	139.76
12	8.72% J AND K UDAY BOND 2031	214.00
13	7.49% J AND K UDAY BOND 2031	139.76
	Total [B]	2,262.29
	Total [A+B]	28,455.29
	Loans not bearing interest	
1	14.00% J&K SDL 2005	0.01
	Total [C]	0.01
	Total [A+B+C]	28,455.30
	JAMMU AND KASHMIR UT	
	Loans Bearing Interest	
1	8.15% JAMMUKASHMIR SDL 2030	800.00
2	6.79% JAMMUKASHMIR SDL 2030	500.00
3	6.62% JAMMUKASHMIR SDL 2030	400.00
4	6.58% JAMMUKASHMIR SDL 2030	800.00
5	6.46% JAMMUKASHMIR SDL 2030	800.00
6	6.7% JAMMUKASHMIR SDL 2030	400.00
7	6.65% JAMMUKASHMIR SDL 2030	500.00
8	6.99% JAMMUKASHMIR SDL 2031	700.00
9	6.84% JAMMUKASHMIR SDL 2031	201.00
10	7.22% JAMMUKASHMIR SGS 2032	300.00
11	7.72% JAMMUKASHMIR SDL 2032	1,000.00
12	7.15% JAMMUKASHMIR SDL 2032	500.00
13	6.7% JAMMUKASHMIR SDL 2032	1,005.00
14	6.78% JAMMUKASHMIR SDL 2033	500.00
15	6.9% JAMMUKASHMIR SDL 2033	400.00
16	7.1% JAMMUKASHMIR SDL 2033	900.00
17	7.1% JAMMUKASHMIR SDL 2033	500.00
18	7.06% JAMMUKASHMIR SDL 2033	400.00
19	7.0% JAMMUKASHMIR SDL 2033	500.00
20	7.13% JAMMUKASHMIR SDL 2034	600.00
21	7.57% JAMMUKASHMIR SGS 2034	500.00
22	7.6% JAMMUKASHMIR SGS 2035	500.00
23	7.77% JAMMUKASHMIR SGS 2035	500.00
24	7.79% JAMMUKASHMIR SGS 2035	500.00
25	7.8% JAMMUKASHMIR SGS 2035	727.72
26	7.37% JAMMUKASHMIR SGS 2035	800.00
27	7.36% JAMMUKASHMIR SGS 2035	500.00
28	6.96% JAMMUKASHMIR SDL 2035	1,005.00
29	6.8% JAMMUKASHMIR SDL 2035	600.00
30	6.64% JAMMUKASHMIR SDL 2036	500.00
31	7.24% JAMMUKASHMIR SDL 2036	617.00
32	7.04% JAMMUKASHMIR SDL 2036	800.00
33	7.08% JAMMUKASHMIR SDL 2036	600.00
34	6.98% JAMMUKASHMIR SDL 2036	500.00
35	6.94% JAMMUKASHMIR SDL 2036	500.00
36	7.14% JAMMUKASHMIR SDL 2036	800.00
37	7.12% JAMMUKASHMIR SDL 2037	614.00
38	7.39% JAMMUKASHMIR SDL 2037	948.00
39	8.06% JAMMUKASHMIR SDL 2037	1,250.00
40	7.77% JAMMUKASHMIR SGS 2037	800.00
41	7.68% JAMMUKASHMIR SGS 2037	500.00
42	7.7% JAMMUKASHMIR SGS 2037	495.28

Sr. No.	Particulars	Balance as on end-March 2025
43	7.55% JAMMUKASHMIR SGS 2038	700.00
44	7.37% JAMMUKASHMIR SGS 2038	1,000.00
45	7.44% JAMMUKASHMIR SGS 2038	400.00
46	7.61% JAMMUKASHMIR SGS 2042	1,000.00
47	7.74% JAMMUKASHMIR SGS 2043	600.00
48	7.72% JAMMUKASHMIR SGS 2043	600.00
49	7.68% JAMMUKASHMIR SGS 2044	330.00
50	7.4% JAMMUKASHMIR SGS 2044	400.00
51	7.47% JAMMUKASHMIR SGS 2044	200.00
52	7.1% JAMMUKASHMIR SGS 2044	400.00
53	7.18% JAMMUKASHMIR SGS 2045	200.00
54	7.29% JAMMUKASHMIR SGS 2045	500.00
55	7.43% JAMMUKASHMIR SGS 2046	800.00
56	7.36% JAMMUKASHMIR SGS 2046	500.00
57	7.35% JAMMUKASHMIR SGS 2046	500.00
58	7.08% JAMMUKASHMIR SGS 2046	400.00
59	7.2% JAMMUKASHMIR SGS 2047	300.00
60	7.56% JAMMUKASHMIR SGS 2048	900.00
61	7.71% JAMMUKASHMIR SGS 2048	600.00
62	7.46% JAMMUKASHMIR SGS 2049	1,000.00
63	7.36% JAMMUKASHMIR SGS 2049	200.00
64	7.41% JAMMUKASHMIR SGS 2049	1,000.00
65	7.35% JAMMUKASHMIR SGS 2049	500.00
66	7.38% JAMMUKASHMIR SGS 2049	1,000.00
67	7.27% JAMMUKASHMIR SGS 2049	450.00
68	7.16% JAMMUKASHMIR SGS 2049	400.00
69	7.1% JAMMUKASHMIR SGS 2049	400.00
70	7.58% JAMMUKASHMIR SGS 2050	900.00
71	7.64% JAMMUKASHMIR SGS 2050	600.00
72	7.38% JAMMUKASHMIR SGS 2051	500.00
73	7.33% JAMMUKASHMIR SGS 2051	500.00
74	7.35% JAMMUKASHMIR SGS 2051	1,000.00
75	7.23% JAMMUKASHMIR SGS 2051	200.00
76	7.14% JAMMUKASHMIR SGS 2051	400.00
77	7.44% JAMMUKASHMIR SGS 2053	500.00
78	7.43% JAMMUKASHMIR SGS 2053	500.00
79	7.45% JAMMUKASHMIR SGS 2053	400.00
80	7.43% JAMMUKASHMIR SGS 2053	500.00
81	7.41% JAMMUKASHMIR SGS 2053	373.00
82	7.56% JAMMUKASHMIR SGS 2053	400.00
83	7.6% JAMMUKASHMIR SGS 2053	300.00
84	7.63% JAMMUKASHMIR SGS 2053	600.00
85	7.6% JAMMUKASHMIR SGS 2053	1,100.00
86	7.63% JAMMUKASHMIR SGS 2053	600.00
87	7.48% JAMMUKASHMIR SGS 2054	630.00
88	7.45% JAMMUKASHMIR SGS 2054	1,000.00
89	7.51% JAMMUKASHMIR SGS 2054	404.49
90	7.34% JAMMUKASHMIR SGS 2054	1,000.00
91	7.28% JAMMUKASHMIR SGS 2054	500.00
92	7.23% JAMMUKASHMIR SGS 2054	400.00
93	7.11% JAMMUKASHMIR SGS 2055	320.00
	7.08% JAMMUKASHMIR SGS 2055	300.00
	Total [A]	55,470.49
	JHARKHAND	
	Loans Bearing Interest	
1	8.3% JHARKHAND SDL 2025	1,000.00
2	7.98% JHARKHAND SDL 2025	500.00
3	8.17% JHARKHAND SDL 2025	500.00
4	8.17% JHARKHAND SDL 2025	500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
5	8.25% JHARKHAND SDL 2025	500.00
6	8.42% JHARKHAND SDL 2026	500.00
7	8.82% JHARKHAND SDL 2026	1,850.00
8	7.25% JHARKHAND SDL 2026	1,000.00
9	7.4% JHARKHAND SDL 2026	500.00
10	6.9% JHARKHAND SDL 2026	1,000.00
11	7.21% JHARKHAND SDL 2027	1,000.00
12	7.8% JHARKHAND SDL 2027	657.50
13	7.94% JHARKHAND SDL 2027	893.00
14	7.59% JHARKHAND SDL 2027	103.50
15	7.6% JHARKHAND SDL 2027	1,500.00
16	7.27% JHARKHAND SDL 2027	1,000.00
17	7.26% JHARKHAND SDL 2027	500.00
18	6.92% JHARKHAND SGS 2028	1,500.00
19	8.51% JHARKHAND SDL 2028	500.00
20	8.84% JHARKHAND SDL 2028	500.00
21	8.4% JHARKHAND SDL 2028	500.00
22	8.35% JHARKHAND SDL 2028	500.00
23	8.36% JHARKHAND SDL 2029	1,000.00
24	8.31% JHARKHAND SDL 2029	1,000.00
25	8.44% JHARKHAND SDL 2029	500.00
26	8.43% JHARKHAND SDL 2029	1,009.00
27	6.96% JHARKHAND SGS 2029	2,000.00
28	7.63% JHARKHAND SGS 2030	1,000.00
29	7.05% JHARKHAND SDL 2030	1,000.00
30	6.99% JHARKHAND SDL 2030	1,500.00
31	6.93% JHARKHAND SDL 2030	1,200.00
32	6.62% JHARKHAND SDL 2030	1,400.00
33	7.37% JHARKHAND SDL 2031	1,500.00
34	6.87% JHARKHAND SDL 2031	500.00
35	7.58% JHARKHAND SGS 2031	1,000.00
36	7.68% JHARKHAND SGS 2032	1,000.00
37	8.1% JHARKHAND SDL 2032	1,500.00
38	7.43% JHARKHAND SDL 2032	509.65
39	7.49% JHARKHAND SDL 2032	1,000.00
40	7.62% JHARKHAND SDL 2032	1,000.00
41	7.67% JHARKHAND SDL 2032	500.00
42	6.68% JHARKHAND SDL 2032	1,000.00
43	7.68% JHARKHAND SDL 2032	500.00
44	7.79% JHARKHAND SDL 2032	490.00
45	7.9% JHARKHAND SDL 2033	500.00
46	8.08% JHARKHAND SDL 2033	500.00
47	7.0% JHARKHAND SDL 2033	1,000.00
48	6.66% JHARKHAND SDL 2034	1,400.00
49	6.82% JHARKHAND SDL 2034	1,000.00
50	7.86% JHARKHAND SGS 2034	1,000.00
51	7.2% JHARKHAND SDL 2035	1,400.00
52	7.28% JHARKHAND SDL 2036	1,000.00
53	6.86% JHARKHAND SDL 2036	1,000.00
54	7.28% JHARKHAND SDL 2037	2,500.00
55	7.67% JHARKHAND SGS 2037	1,000.00
56	7.35% JHARKHAND SDL 2038	1,000.00
	Total [A]	52,412.65
Special Securities		
1	8.22% JHARKHAND UDAY BOND 2026	555.34
2	8.45% JHARKHAND UDAY BOND 2027	555.34
3	8.65% JHARKHAND UDAY BOND 2028	555.34
4	8.48% JHARKHAND UDAY BOND 2029	555.34

Sr. No.	Particulars	Balance as on end-March 2025
5	8.62% JHARKHAND UDAY BOND 2030	555.34
6	8.72% JHARKHAND UDAY BOND 2031	555.31
	Total [B]	3,332.01
	Total [A+B]	55,744.66
Loans not bearing interest		
1	14.00% BIHAR SDL 2005	0.01
2	13.00% BIHAR SDL 2007	0.00
3	12.00% BIHAR SDL 2011	0.00
4	11.50% BIHAR SDL 2011	0.00
5	11.50% BIHAR SDL 2010	0.00
6	11.50% BIHAR SDL 2009	0.01
	Total [C]	0.02
	Total [A+B+C]	55,744.68
KARNATAKA		
Loans Bearing Interest		
1	5.75% KARNATAKA SDL 2025	1,000.00
2	7.98% KARNATAKA SDL 2025	2,000.00
3	7.99% KARNATAKA SDL 2025	1,000.00
4	8.59% KARNATAKA SDL 2025	2,000.00
5	8.14% KARNATAKA SDL 2025	2,000.00
6	8.16% KARNATAKA SDL 2025	2,000.00
7	8.22% KARNATAKA SDL 2025	2,187.50
8	8.27% KARNATAKA SDL 2025	2,000.00
9	8.27% KARNATAKA SDL 2026	1,500.00
10	8.38% KARNATAKA SDL 2026	1,500.00
11	8.67% KARNATAKA SDL 2026	2,000.00
12	8.28% KARNATAKA SDL 2026	2,000.00
13	5.7% KARNATAKA SDL 2026	1,000.00
14	7.14% KARNATAKA SDL 2026	2,000.00
15	7.22% KARNATAKA SDL 2026	2,000.00
16	7.37% KARNATAKA SDL 2026	2,000.00
17	6.83% KARNATAKA SDL 2026	2,000.00
18	7.08% KARNATAKA SDL 2026	3,500.00
19	7.27% KARNATAKA SDL 2026	3,500.00
20	7.15% KARNATAKA SDL 2027	2,000.00
21	7.2% KARNATAKA SDL 2027	1,500.00
22	7.59% KARNATAKA SDL 2027	2,000.00
23	7.75% KARNATAKA SDL 2027	2,686.00
24	7.86% KARNATAKA SDL 2027	2,686.00
25	7.59% KARNATAKA SDL 2027	2,135.00
26	6.12% KARNATAKA SDL 2027	1,000.00
27	7.04% KARNATAKA SDL 2027	1,000.00
28	7.38% KARNATAKA SDL 2027	2,500.00
29	6.9% KARNATAKA SGS 2027	2,000.00
30	7.51% KARNATAKA SDL 2027	1,000.00
31	7.17% KARNATAKA SDL 2027	1,000.00
32	7.55% KARNATAKA SDL 2027	1,000.00
33	7.62% KARNATAKA SDL 2027	1,500.00
34	7.64% KARNATAKA SDL 2027	1,000.00
35	7.7% KARNATAKA SDL 2027	1,000.00
36	7.54% KARNATAKA SDL 2027	1,500.00
37	7.65% KARNATAKA SDL 2027	2,000.00
38	7.65% KARNATAKA SDL 2027	1,500.00
39	7.76% KARNATAKA SDL 2027	1,500.00
40	7.69% KARNATAKA SDL 2027	2,000.00
41	7.82% KARNATAKA SDL 2027	1,598.00
42	7.79% KARNATAKA SDL 2028	2,000.00
43	8.0% KARNATAKA SDL 2028	1,000.00
44	8.03% KARNATAKA SDL 2028	2,000.00

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Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
45	6.97% KARNATAKA SDL 2028	2,500.00
46	6.99% KARNATAKA SDL 2028	1,000.00
47	6.09% KARNATAKA SDL 2028	1,000.00
48	6.32% KARNATAKA SDL 2028	2,000.00
49	6.95% KARNATAKA SGS 2028	3,000.00
50	7.15% KARNATAKA SDL 2028	4,000.00
51	7.23% KARNATAKA SDL 2028	4,000.00
52	8.52% KARNATAKA SDL 2028	2,000.00
53	8.08% KARNATAKA SDL 2028	3,000.00
54	8.28% KARNATAKA SDL 2029	2,000.00
55	8.17% KARNATAKA SDL 2029	1,000.00
56	8.19% KARNATAKA SDL 2029	2,000.00
57	8.32% KARNATAKA SDL 2029	2,000.00
58	8.3% KARNATAKA SDL 2029	1,500.00
59	8.34% KARNATAKA SDL 2029	1,000.00
60	8.32% KARNATAKA SDL 2029 MAR	2,000.00
61	8.16% KARNATAKA SDL 2029	1,500.00
62	8.06% KARNATAKA SDL 2029	1,500.00
63	6.9% KARNATAKA SDL 2029	4,000.00
64	7.07% KARNATAKA SDL 2029	1,000.00
65	7.11% KARNATAKA SDL 2029	1,000.00
66	7.15% KARNATAKA SDL 2029	1,000.00
67	7.2% KARNATAKA SDL 2029	5,200.00
68	7.07% KARNATAKA SGS 2029	2,000.00
69	7.17% KARNATAKA SDL 2029	4,200.00
70	7.14% KARNATAKA SDL 2029	1,000.00
71	7.14% KARNATAKA SDL 2029	4,200.00
72	7.16% KARNATAKA SDL 2030	3,000.00
73	7.17% KARNATAKA SDL 2030	2,000.00
74	6.9% KARNATAKA SDL 2030	2,000.00
75	6.97% KARNATAKA SDL 2030	2,400.00
76	7.09% KARNATAKA SDL 2030	2,500.00
77	7.8% KARNATAKA SDL 2030	1,000.00
78	6.49% KARNATAKA SDL 2030	1,000.00
79	6.58% KARNATAKA SDL 2030	4,000.00
80	6.4% KARNATAKA SDL 2030	1,000.00
81	6.48% KARNATAKA SDL 2030	1,000.00
82	6.5% KARNATAKA SDL 2030	1,000.00
83	6.63% KARNATAKA SDL 2030	1,000.00
84	6.4% KARNATAKA SDL 2030	1,000.00
85	6.56% KARNATAKA SDL 2030	1,000.00
86	6.65% KARNATAKA SDL 2030	1,000.00
87	6.7% KARNATAKA SDL 2030	1,000.00
88	6.96% KARNATAKA SGS 2030	3,000.00
89	6.85% KARNATAKA SDL 2030	1,000.00
90	7.0% KARNATAKA SGS 2030	2,000.00
91	6.86% KARNATAKA SDL 2030	1,000.00
92	6.61% KARNATAKA SDL 2030	1,000.00
93	6.51% KARNATAKA SDL 2030	1,000.00
94	6.4% KARNATAKA SDL 2030	1,000.00
95	6.4% KARNATAKA SDL 2030	1,000.00
96	6.47% KARNATAKA SDL 2030	1,000.00
97	6.49% KARNATAKA SDL 2030	1,000.00
98	6.5% KARNATAKA SDL 2030	1,000.00
99	7.09% KARNATAKA SGS 2030	2,000.00
100	6.53% KARNATAKA SDL 2030	1,000.00
101	6.54% KARNATAKA SDL 2030	1,000.00
102	6.52% KARNATAKA SDL 2030	1,000.00
103	6.51% KARNATAKA SDL 2030	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
104	6.51% KARNATAKA SDL 2030	1,000.00
105	8.22% KARNATAKA SDL 2031	2,000.00
106	7.2% KARNATAKA SDL 2031	1,000.00
107	7.08% KARNATAKA SDL 2031	1,000.00
108	7.93% KARNATAKA SDL 2031	1,000.00
109	6.51% KARNATAKA SDL 2031	1,000.00
110	6.4% KARNATAKA SDL 2031	1,000.00
111	6.49% KARNATAKA SDL 2031	1,000.00
112	7.08% KARNATAKA SGS 2031	6,000.00
113	6.97% KARNATAKA SDL 2031	1,000.00
114	6.88% KARNATAKA SDL 2031	1,000.00
115	6.96% KARNATAKA SDL 2031	1,000.00
116	6.95% KARNATAKA SDL 2031	1,000.00
117	6.48% KARNATAKA SDL 2031	1,000.00
118	7.68% KARNATAKA SGS 2031	2,000.00
119	6.9% KARNATAKA SDL 2031	1,000.00
120	6.87% KARNATAKA SDL 2031	1,000.00
121	6.83% KARNATAKA SDL 2031	1,000.00
122	6.83% KARNATAKA SDL 2031	1,000.00
123	6.83% KARNATAKA SDL 2031	1,000.00
124	6.96% KARNATAKA SDL 2031	1,000.00
125	7.02% KARNATAKA SDL 2031	2,000.00
126	7.1% KARNATAKA SDL 2032	2,000.00
127	7.1% KARNATAKA SGS 2032	1,460.14
128	7.14% KARNATAKA SDL 2032	2,000.00
129	7.21% KARNATAKA SDL 2032	2,500.00
130	7.3% KARNATAKA SDL 2032	2,000.00
131	7.42% KARNATAKA SGS 2032	1,000.00
132	6.64% KARNATAKA SDL 2032	1,000.00
133	7.16% KARNATAKA SGS 2032	2,000.00
134	7.22% KARNATAKA SGS 2032	2,000.00
135	6.78% KARNATAKA SDL 2032	1,000.00
136	7.04% KARNATAKA SGS 2032	3,000.00
137	6.93% KARNATAKA SDL 2032	1,000.00
138	7.1% KARNATAKA SGS 2032	2,000.00
139	7.03% KARNATAKA SDL 2032	1,000.00
140	7.64% KARNATAKA SGS 2032	1,000.00
141	6.62% KARNATAKA SDL 2032	1,000.00
142	7.67% KARNATAKA SGS 2032	2,000.00
143	6.66% KARNATAKA SDL 2032	1,000.00
144	6.88% KARNATAKA SDL 2032	1,000.00
145	7.6% KARNATAKA SGS 2032	2,000.00
146	7.6% KARNATAKA SGS 2032	2,000.00
147	6.62% KARNATAKA SDL 2032	1,000.00
148	7.6% KARNATAKA SGS 2033	2,000.00
149	7.18% KARNATAKA SDL 2033	2,000.00
150	7.1% KARNATAKA SGS 2033	565.01
151	6.61% KARNATAKA SDL 2033	1,000.00
152	7.48% KARNATAKA SGS 2033	4,000.00
153	7.44% KARNATAKA SGS 2033	2,000.00
154	7.11% KARNATAKA SGS 2033	4,000.00
155	6.77% KARNATAKA SDL 2033	1,000.00
156	6.75% KARNATAKA SDL 2033	1,000.00
157	7.03% KARNATAKA SGS 2033	1,000.00
158	7.12% KARNATAKA SGS 2033	2,000.00
159	6.75% KARNATAKA SDL 2033	1,000.00
160	8.73% KARNATAKA SDL 2033	2,000.00
161	7.69% KARNATAKA SGS 2033	1,000.00
162	7.7% KARNATAKA SGS 2033	3,000.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
163	6.72% KARNATAKA SDL 2033	1,000.00
164	7.69% KARNATAKA SGS 2033	2,000.00
165	6.89% KARNATAKA SDL 2033	1,000.00
166	7.02% KARNATAKA SDL 2033	1,000.00
167	7.74% KARNATAKA SGS 2034	3,000.00
168	7.29% KARNATAKA SDL2034	2,000.00
169	7.32% KARNATAKA SDL 2034	2,500.00
170	7.44% KARNATAKA SGS 2034	3,000.00
171	7.36% KARNATAKA SGS 2034	1,000.00
172	7.13% KARNATAKA SGS 2034	4,000.00
173	6.77% KARNATAKA SDL 2034	1,000.00
174	7.08% KARNATAKA SDL 2034	1,000.00
175	7.08% KARNATAKA SGS 2034	2,000.00
176	7.08% KARNATAKA SDL 2034	1,000.00
177	7.7% KARNATAKA SGS 2034	1,000.00
178	6.75% KARNATAKA SDL 2034	1,000.00
179	7.73% KARNATAKA SGS 2034	3,000.00
180	7.68% KARNATAKA SGS 2034	2,000.00
181	6.63% KARNATAKA SDL 2034	1,000.00
182	7.65% KARNATAKA SGS 2034	2,000.00
183	7.12% KARNATAKA SDL 2034	2,000.00
184	7.73% KARNATAKA SGS 2035	3,000.00
185	7.22% KARNATAKA SDL 2035	1,000.00
186	7.31% KARNATAKA SDL 2035	1,000.00
187	7.44% KARNATAKA SDL 2035	2,000.00
188	7.42% KARNATAKA SGS 2035	3,000.00
189	7.45% KARNATAKA SGS 2035	2,000.00
190	7.11% KARNATAKA SGS 2035	2,000.00
191	6.61% KARNATAKA SDL 2035	3,000.00
192	7.22% KARNATAKA SGS 2035	2,000.00
193	7.09% KARNATAKA SGS 2035	2,000.00
194	7.1% KARNATAKA SGS 2035	4,000.00
195	7.73% KARNATAKA SGS 2035	1,000.00
196	6.75% KARNATAKA SDL 2035	3,000.00
197	7.72% KARNATAKA SGS 2035	2,000.00
198	7.72% KARNATAKA SGS 2035	1,000.00
199	6.65% KARNATAKA SDL 2035	1,000.00
200	7.11% KARNATAKA SGS 2035	2,000.00
201	7.74% KARNATAKA SGS 2036	3,000.00
202	7.22% KARNATAKA SGS 2036	2,000.00
203	7.35% KARNATAKA SDL 2036	2,000.00
204	7.16% KARNATAKA SDL 2036	2,000.00
205	7.29% KARNATAKA SDL 2036	1,000.00
206	7.41% KARNATAKA SGS 2036	3,000.00
207	7.16% KARNATAKA SGS 2036	2,000.00
208	7.15% KARNATAKA SGS 2036	4,000.00
209	7.73% KARNATAKA SGS 2036	1,000.00
210	7.67% KARNATAKA SGS 2036	1,000.00
211	6.68% KARNATAKA SDL 2036	1,000.00
212	7.71% KARNATAKA SGS 2036	3,000.00
213	7.12% KARNATAKA SGS 2036	2,000.00
214	7.72% KARNATAKA SGS 2037	2,000.00
215	7.33% KARNATAKA SDL 2037	2,000.00
216	6.6% KARNATAKA SDL 2037	1,000.00
217	7.12% KARNATAKA SDL 2037	2,000.00
218	7.29% KARNATAKA SDL 2037	1,000.00
219	7.24% KARNATAKA SDL 2037	1,000.00
220	7.37% KARNATAKA SGS 2037	3,000.00
221	7.45% KARNATAKA SGS 2037	2,000.00

Sr. No.	Particulars	Balance as on end-March 2025
222	7.2% KARNATAKA SGS 2037	2,000.00
223	7.74% KARNATAKA SGS 2037	4,000.00
224	7.63% KARNATAKA SGS 2037	2,000.00
225	6.69% KARNATAKA SDL 2037	1,000.00
226	7.68% KARNATAKA SGS 2037	3,000.00
227	7.71% KARNATAKA SGS 2038	2,000.00
228	7.15% KARNATAKA SGS 2038	2,000.00
229	7.37% KARNATAKA SDL 2038	2,500.00
230	7.13% KARNATAKA SDL 2038	4,000.00
231	7.22% KARNATAKA SDL 2038	1,000.00
232	7.22% KARNATAKA SDL 2038	1,000.00
233	7.24% KARNATAKA SDL 2038	1,000.00
234	7.37% KARNATAKA SGS 2038	2,000.00
235	7.46% KARNATAKA SGS 2038	2,000.00
236	7.59% KARNATAKA SGS 2038	2,000.00
237	7.6% KARNATAKA SGS 2038	2,000.00
238	7.68% KARNATAKA SGS 2039	2,000.00
239	7.36% KARNATAKA SDL 2039	2,500.00
240	7.13% KARNATAKA SDL 2039	2,000.00
241	7.35% KARNATAKA SDL 2039	1,000.00
242	7.42% KARNATAKA SGS 2039	2,000.00
243	7.29% KARNATAKA SDL 2039	1,000.00
244	7.19% KARNATAKA SDL 2039	1,000.00
245	7.63% KARNATAKA SGS 2039	2,000.00
246	7.64% KARNATAKA SGS 2039	2,000.00
247	7.69% KARNATAKA SGS 2040	3,000.00
248	7.33% KARNATAKA SDL 2040	1,000.00
249	7.45% KARNATAKA SGS 2040	1,000.00
250	7.35% KARNATAKA SDL 2040	1,000.00
251	7.19% KARNATAKA SDL 2040	1,000.00
252	7.63% KARNATAKA SGS 2040	2,000.00
253	7.16% KARNATAKA SGS 2040	2,000.00
254	7.73% KARNATAKA SGS 2041	2,000.00
255	7.13% KARNATAKA SGS 2041	2,000.00
256	7.54% KARNATAKA SGS 2041	2,000.00
257	7.15% KARNATAKA SGS 2042	4,000.00
258	7.67% KARNATAKA SGS 2042	3,000.00
259	7.66% KARNATAKA SGS 2042	4,000.00
260	7.63% KARNATAKA SGS 2042	2,000.00
261	7.15% KARNATAKA SGS 2043	2,000.00
	Total [A]	471,817.65
	Compensation Bonds	
1	3% Bombay Land Tenure Abolition Acts.(Mysore)Compe	0.29
2	5% Urban Land Ceiling Karnataka Bonds 1976	0.09
3	2.75% Mysore Inams Abolition Compensation Bonds.	0.02
	Total [B]	0.40
	Total [A+B]	471818.05
	Loans not bearing interest	
1	12.50% KARNATAKA SDL 2008	0.00
2	13.05% KARNATAKA SDL 2007	0.01
3	14.00% KARNATAKA SDL 2005	0.03
4	11.50% KARNATAKA SDL 2010	0.00
5	11.50% KARNATAKA SDL 2008	0.00
	Total [C]	0.05
	Total [A+B+C]	471818.09
	KERALA	
	Loans Bearing Interest	
1	8.07% KERALA SDL 2025	1500
2	8.05% KERALA SDL 2025	500

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
3	8.24% KERALA SDL 2025	1000
4	5.91% KERALA SDL 2025	500
5	5.77% KERALA SDL 2025	300
6	8.24% KERALA SDL 2025	400
7	8.18% KERALA SDL 2025	300
8	5.53% KERALA SDL 2025	1000
9	8.29% KERALA SDL 2025	1500
10	8.27% KERALA SDL 2025	2000
11	6.04% KERALA SDL 2025	500
12	8.31% KERALA SDL 2025	500
13	7.99% KERALA SDL 2025	1500
14	8.16% KERALA SDL 2025	500
15	8.17% KERALA SDL 2025	750
16	8.18% KERALA SDL 2025	500
17	8.24% KERALA SDL 2025	550
18	8.42% KERALA SDL 2026	750
19	8.49% KERALA SDL 2026	750
20	8.69% KERALA SDL 2026	1000
21	8.53% KERALA SDL 2026	500
22	8.08% KERALA SDL 2026	500
23	7.98% KERALA SDL 2026	500
24	7.96% KERALA SDL 2026	500
25	7.98% KERALA SDL 2026	1800
26	8.07% KERALA SDL 2026	1000
27	7.98% KERALA SDL 2026	500
28	7.69% KERALA SDL 2026	500
29	7.61% KERALA SDL 2026	1500
30	7.59% KERALA SDL 2026	2300
31	7.15% KERALA SDL 2026	750
32	7.38% KERALA SDL 2026	1000
33	6.85% KERALA SDL 2026	1500
34	7.29% KERALA SDL 2026	1050
35	7.15% KERALA SDL 2027	1500
36	7.77% KERALA SDL 2027	1500
37	7.8% KERALA SDL 2027	1400
38	6.72% KERALA SDL 2027	1000
39	7.64% KERALA SDL 2027	2000
40	7.55% KERALA SDL 2027	1000
41	7.2% KERALA SDL 2027	500
42	7.22% KERALA SDL 2027	500
43	7.25% KERALA SDL 2027	500
44	7.19% KERALA SDL 2027	1000
45	6.7% KERALA SDL 2027	500
46	6.5% KERALA SDL 2027	500
47	6.22% KERALA SDL 2027	2000
48	6.17% KERALA SDL 2027	1000
49	7.75% KERALA SDL 2028	1000
50	8.2% KERALA SDL 2028	1500
51	8.27% KERALA SDL 2028	1000
52	8.37% KERALA SDL 2028	1000
53	7.02% KERALA SDL 2028	1000
54	8.13% KERALA SDL 2028	1000
55	8.0% KERALA SDL 2028	3500
56	8.33% KERALA SDL 2028	1000
57	8.41% KERALA SDL 2028	1000
58	6.73% KERALA SDL 2028	700
59	8.44% KERALA SDL 2028	1000
60	8.41% KERALA SDL 2028 AUG	1000
61	8.5% KERALA SDL 2028	500

Sr. No.	Particulars	Balance as on end-March 2025
62	8.54% KERALA SDL 2028	1500
63	8.38% KERALA SDL 2028	800
64	8.19% KERALA SDL 2028	1000
65	8.35% KERALA SDL 2029	1000
66	8.31% KERALA SDL 2029	700
67	8.35% KERALA SDL 2029 MAR	500
68	8.17% KERALA SDL 2029	1500
69	8.18% KERALA SDL 2029	500
70	8.16% KERALA SDL 2029	1000
71	8.06% KERALA SDL 2029	1000
72	8.01% KERALA SDL 2029	500
73	7.78% KERALA SDL 2029	1000
74	7.59% KERALA SDL 2029	300
75	7.31% KERALA SDL 2029	429
76	7.28% KERALA SDL 2029	1000
77	7.13% KERALA SDL 2029	1000
78	7.1% KERALA SDL 2029	1000
79	7.15% KERALA SDL 2029	1000
80	7.08% KERALA SDL 2029	1453
81	7.11% KERALA SDL 2029	600
82	7.15% KERALA SDL 2029	400
83	7.23% KERALA SDL 2029	1000
84	7.18% KERALA SDL 2029	1000
85	7.28% KERALA SDL 2030	500
86	7.16% KERALA SDL 2030	420
87	7.03% KERALA SDL 2030	1000
88	7.05% KERALA SDL 2030	1000
89	6.84% KERALA SDL 2030	471
90	7.91% KERALA SDL 2030	2000
91	8.32% KERALA SDL 2030	1000
92	6.63% KERALA SDL 2030	500
93	6.55% KERALA SDL 2030	1000
94	8.48% KERALA SDL 2030	2500
95	6.8% KERALA SDL 2031	1000
96	6.78% KERALA SDL 2031	1000
97	6.81% KERALA SDL 2031	1000
98	6.97% KERALA SDL 2031	1500
99	7.08% KERALA SGS 2031	1249
100	7.17% KERALA SDL 2032	1000
101	7.31% KERALA SDL 2032	2000
102	6.82% KERALA SDL 2032	1000
103	8.1% KERALA SDL 2032	2000
104	7.48% KERALA SDL 2032	4500
105	7.63% KERALA SGS 2032	1500
106	7.83% KERALA SDL 2033	1000
107	6.84% KERALA SDL 2033	500
108	8.54% KERALA SDL 2033	1500
109	7.64% KERALA SGS 2034	1603
110	8.4% KERALA SDL 2034	1000
111	7.39% KERALA SGS 2034	1000
112	7.42% KERALA SDL 2034	2000
113	7.85% KERALA SDL 2034	1500
114	6.96% KERALA SDL 2034	1000
115	7.67% KERALA SGS 2034	2000
116	7.04% KERALA SDL 2034	2000
117	7.1% KERALA SGS 2034	1245
118	7.76% KERALA SGS 2035	800
119	6.82% KERALA SDL 2035	1000
120	8.96% KERALA SDL 2035	1930

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
121	7.85% KERALA SDL 2035	2000
122	6.86% KERALA SDL 2035	500
123	7.12% KERALA SGS 2035	1500
124	7.14% KERALA SDL 2035	1000
125	7.49% KERALA SGS 2036	1500
126	7.36% KERALA SGS 2036	2000
127	7.09% KERALA SDL 2036	1000
128	6.99% KERALA SDL 2036	1500
129	7.05% KERALA SDL 2036	2000
130	7.4% KERALA SDL 2037	2000
131	7.24% KERALA SDL 2037	4000
132	7.47% KERALA SGS 2037	2000
133	7.16% KERALA SGS 2038	1000
134	7.17% KERALA SGS 2038	2000
135	7.06% KERALA SDL 2038	500
136	7.36% KERALA SGS 2038	1500
137	7.76% KERALA SGS 2038	1000
138	7.62% KERALA SGS 2038	2000
139	7.83% KERALA SGS 2039	2263
140	7.49% KERALA SGS 2039	1000
141	7.47% KERALA SGS 2039	1000
142	7.26% KERALA SGS 2039	1000
143	7.06% KERALA SDL 2039	1500
144	7.45% KERALA SGS 2039	1000
145	7.15% KERALA SGS 2039	1500
146	7.08% KERALA SGS 2040	990
147	7.45% KERALA SGS 2040	2000
148	7.31% KERALA SGS 2040	1000
149	7.24% KERALA SGS 2040	753
150	7.69% KERALA SGS 2040	1436
151	7.15% KERALA SGS 2040	1000
152	7.06% KERALA SDL 2041	1000
153	7.32% KERALA SGS 2041	1500
154	7.36% KERALA SGS 2041	1000
155	7.4% KERALA SGS 2041	1300
156	7.2% KERALA SGS 2042	1920
157	7.47% KERALA SGS 2042	2000
158	7.71% KERALA SGS 2042	1000
159	7.1% KERALA SGS 2042	1255
160	7.67% KERALA SGS 2043	1130
161	7.24% KERALA SGS 2043	605
162	7.1% KERALA SGS 2043	3000
163	7.42% KERALA SGS 2043	1000
164	7.71% KERALA SGS 2043	2000
165	7.63% KERALA SGS 2043	2000
166	7.24% KERALA SGS 2044	2500
167	7.38% KERALA SGS 2044	2000
168	7.81% KERALA SGS 2044	1500
169	7.62% KERALA SGS 2044	1100
170	7.14% KERALA SGS 2045	1500
171	7.6% KERALA SGS 2045	1500
172	7.23% KERALA SGS 2045	1500
173	7.49% KERALA SGS 2045	1000
174	7.8% KERALA SGS 2045	2000
175	7.13% KERALA SDL 2046	2000
176	7.42% KERALA SGS 2046	1500
177	7.66% KERALA SGS 2046	1000
178	7.14% KERALA SGS 2047	1500
179	7.7% KERALA SGS 2047	1000

Sr. No.	Particulars	Balance as on end-March 2025
180	7.65% KERALA SGS 2048	2000
181	7.46% KERALA SGS 2048	1500
182	7.58% KERALA SGS 2049	1000
183	7.42% KERALA SGS 2049	2000
184	7.29% KERALA SGS 2049	500
185	7.18% KERALA SGS 2050	2000
186	7.66% KERALA SGS 2050	1500
187	7.18% KERALA SGS 2050	3000
188	7.53% KERALA SGS 2050	1366
189	7.47% KERALA SGS 2050	2000
190	7.76% KERALA SGS 2051	1037
191	7.29% KERALA SGS 2051	2000
192	7.19% KERALA SDL 2051	1000
193	7.39% KERALA SGS 2052	1000
194	7.3% KERALA SGS 2052	2000
195	7.62% KERALA SGS 2053	1000
196	7.32% KERALA SGS 2053	2000
197	7.36% KERALA SGS 2054	2000
198	7.33% KERALA SGS 2054	1000
199	7.06% KERALA SGS 2055	3149
200	7.54% KERALA SGS 2055	2000
201	7.34% KERALA SGS 2055	1500
202	7.38% KERALA SGS 2055	2000
203	7.2% KERALA SDL 2056	1000
204	7.76% KERALA SGS 2058	2000
205	7.27% KERALA SGS 2059	2000
206	7.22% KERALA SGS 2059	2000
207	7.42% KERALA SGS 2064	1742
Total [A]		263746
Compensation Bonds		
1	4.50% Kerala Land Reforms Bonds	0.07
2	4.50% Kerala House Sites Bonds	0.00
3	4.25% Kerala House Sites Bonds	0.01
4	4% Jenmikaram Payment (Abolition) Bonds	0.02
Total [B]		0.11
Total [A+B]		263746.11
Loans not bearing interest		
1	12.30% KERALA SDL 2007	0.01
2	14.00% KERALA S.D.L. 2005	0.01
3	11.50% KERALA S.D. 2008	0.00
Total [C]		0.022
Total [A+B+C]		263746.128
MADHYA PRADESH		
Loans Bearing Interest		
1	8.25% MADHYAPRADESH SDL 2025	1,000.00
2	8.36% MADHYAPRADESH SDL 2025	1,500.00
3	8.27% MADHYAPRADESH SDL 2025	1,500.00
4	8.25% MADHYAPRADESH SDL 2025	1,000.00
5	8.16% MADHYAPRADESH SDL 2025	1,000.00
6	8.15% MADHYAPRADESH SDL 2025	3,500.00
7	8.27% MADHYAPRADESH SDL 2025	1,500.00
8	8.3% MADHYAPRADESH SDL 2026	1,500.00
9	8.39% MADHYAPRADESH SDL 2026	1,000.00
10	8.76% MADHYAPRADESH SDL 2026	1,200.00
11	7.62% MADHYAPRADESH SDL 2026	1,500.00
12	7.57% MADHYAPRADESH SDL 2026	1,000.00
13	5.99% MADHYAPRADESH SDL 2026	2,000.00
14	7.38% MADHYAPRADESH SDL 2026	1,500.00
15	7.16% MADHYAPRADESH SDL 2026	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
16	7.15% MADHYAPRADESH SDL 2026	2,000.00
17	7.23% MADHYAPRADESH SDL 2026	2,000.00
18	7.4% MADHYAPRADESH SDL 2026	1,500.00
19	7.19% MADHYAPRADESH SDL 2027	1,000.00
20	7.6% MADHYAPRADESH SDL 2027	2,600.00
21	7.76% MADHYAPRADESH SDL 2027	2,000.00
22	7.22% MADHYAPRADESH SDL 2027	2,000.00
23	7.28% MADHYAPRADESH SDL 2027	1,000.00
24	7.35% MADHYAPRADESH SDL 2027	2,000.00
25	7.46% MADHYAPRADESH 2027	2,000.00
26	7.55% MADHYAPRADESH SDL 2027	2,000.00
27	7.65% MADHYAPRADESH SDL 2027	2,000.00
28	7.88% MADHYAPRADESH SDL 2028	2,000.00
29	8.05% MADHYAPRADESH SDL 2028	2,000.00
30	8.05% MADHYAPRADESH SDL 2028	2,000.00
31	8.33% MADHYAPRADESH SDL 2028	1,000.00
32	8.55% MADHYAPRADESH SDL 2028	1,000.00
33	8.42% MADHYAPRADESH SDL 2028	1,000.00
34	8.37% MADHYAPRADESH SDL 2028	2,800.00
35	7.08% MADHYAPRADESH SDL 2029	2,000.00
36	7.35% MADHYAPRADESH SDL 2029	750.00
37	7.59% MADHYAPRADESH SDL 2029	1,000.00
38	7.61% MADHYAPRADESH SDL 2029	1,000.00
39	7.13% MADHYAPRADESH SDL 2029	2,000.00
40	7.48% MADHYAPRADESH SGS 2029	2,000.00
41	7.17% MADHYAPRADESH SDL 2029	1,000.00
42	7.18% MADHYAPRADESH SDL 2030	1,000.00
43	7.29% MADHYAPRADESH SDL 2030	1,000.00
44	7.09% MADHYAPRADESH SDL 2030	1,000.00
45	6.98% MADHYAPRADESH SDL 2030	1,000.00
46	7.04% MADHYAPRADESH SDL 2030	1,000.00
47	7.11% MADHYAPRADESH SDL 2030	500.00
48	6.69% MADHYAPRADESH SDL 2030	1,000.00
49	6.73% MADHYAPRADESH SDL 2030	1,000.00
50	6.64% MADHYAPRADESH SDL 2030	500.00
51	6.57% MADHYAPRADESH SDL 2030	500.00
52	7.03% MADHYAPRADESH SDL 2031	6,000.00
53	7.17% MADHYAPRADESH SGS 2031	2,000.00
54	7.0% MADHYAPRADESH SDL 2031	2,000.00
55	6.85% MADHYAPRADESH SDL 2031	8,000.00
56	7.14% MADHYAPRADESH SGS 2032	2,000.00
57	7.05% MADHYAPRADESH SGS 2032	2,000.00
58	7.85% MADHYAPRADESH SDL 2032	4,000.00
59	7.46% MADHYAPRADESH SGS 2032	4,000.00
60	7.07% MADHYAPRADESH SDL 2032	1,000.00
61	7.67% MADHYAPRADESH SGS 2033	2,000.00
62	7.64% MADHYAPRADESH SGS 2033	3,000.00
63	7.36% MADHYAPRADESH SGS 2033	2,000.00
64	8.64% MADHYAPRADESH SDL 2033	2,371.00
65	6.79% MADHYAPRADESH SDL 2033	1,000.00
66	6.76% MADHYAPRADESH SDL 2033	1,000.00
67	7.88% MADHYAPRADESH SGS 2033	3,000.00
68	7.62% MADHYAPRADESH SGS 2034	3,000.00
69	7.4% MADHYAPRADESH SGS 2034	4,000.00
70	7.68% MADHYAPRADESH SGS 2034	1,000.00
71	7.21% MADHYAPRADESH SDL 2034	1,000.00
72	7.17% MADHYAPRADESH SDL 2035	1,000.00
73	6.94% MADHYAPRADESH SDL 2035	1,000.00
74	7.12% MADHYAPRADESH SDL 2035	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
75	6.89% MADHYAPRADESH SDL 2035	1,000.00
76	7.29% MADHYAPRADESH SDL 2035	621.39
77	7.02% MADHYAPRADESH SGS 2035	2,400.00
78	6.58% MADHYAPRADESH SDL 2035	1,000.00
79	6.52% MADHYAPRADESH SDL 2035	1,000.00
80	6.54% MADHYAPRADESH SDL 2035	1,000.00
81	7.26% MADHYAPRADESH SGS 2035	2,500.00
82	6.61% MADHYAPRADESH SDL 2035	1,000.00
83	7.44% MADHYAPRADESH SGS 2035	500.00
84	7.55% MADHYAPRADESH SGS 2035	2,000.00
85	7.15% MADHYAPRADESH SGS 2035	2,500.00
86	7.12% MADHYAPRADESH SGS 2036	2,500.00
87	6.61% MADHYAPRADESH SDL 2037	7,000.00
88	7.16% MADHYAPRADESH SGS 2037	2,000.00
89	7.76% MADHYAPRADESH SGS 2037	2,000.00
90	7.76% MADHYAPRADESH SGS 2037	2,000.00
91	7.17% MADHYAPRADESH SGS 2038	2,500.00
92	7.72% MADHYAPRADESH SGS 2038	2,000.00
93	7.59% MADHYAPRADESH SGS 2038	3,000.00
94	7.26% MADHYAPRADESH SGS 2038	2,500.00
95	7.46% MADHYAPRADESH SGS 2038	2,000.00
96	7.46% MADHYAPRADESH SGS 2038	1,000.00
97	8.63% MADHYAPRADESH SDL 2038	825.00
98	7.51% MADHYAPRADESH SGS 2038	1,000.00
99	7.19% MADHYAPRADESH SGS 2038	2,500.00
100	7.26% MADHYAPRADESH SGS 2039	2,000.00
101	7.23% MADHYAPRADESH SDL 2039	1,000.00
102	7.46% MADHYAPRADESH SGS 2039	1,500.00
103	7.71% MADHYAPRADESH SGS 2040	2,500.00
104	7.48% MADHYAPRADESH SGS 2040	1,500.00
105	7.16% MADHYAPRADESH SGS 2040	2,000.00
106	7.44% MADHYAPRADESH SGS 2040	1,500.00
107	7.19% MADHYAPRADESH SDL 2040	1,000.00
108	6.91% MADHYAPRADESH SDL 2040	1,000.00
109	6.89% MADHYAPRADESH SDL 2040	1,000.00
110	6.76% MADHYAPRADESH SDL 2040	6,000.00
111	6.79% MADHYAPRADESH SDL 2040	2,000.00
112	7.48% MADHYAPRADESH SGS 2041	1,500.00
113	6.99% MADHYAPRADESH SDL 2041	2,000.00
114	7.17% MADHYAPRADESH SGS 2041	2,500.00
115	7.33% MADHYAPRADESH SDL 2042	6,000.00
116	7.22% MADHYAPRADESH SGS 2042	2,000.00
117	7.69% MADHYAPRADESH SGS 2043	3,000.00
118	7.77% MADHYAPRADESH SGS 2043	3,000.00
119	7.74% MADHYAPRADESH SGS 2043	4,000.00
120	7.14% MADHYAPRADESH SGS 2043	2,500.00
121	7.15% MADHYAPRADESH SGS 2043	2,500.00
122	8.52% MADHYAPRADESH SDL 2043	1,000.00
123	7.45% MADHYAPRADESH SGS 2044	1,500.00
124	7.42% MADHYAPRADESH SGS 2044	2,000.00
125	7.45% MADHYAPRADESH SGS 2044	2,000.00
126	7.16% MADHYAPRADESH SGS 2044	2,500.00
127	7.45% MADHYAPRADESH SGS 2045	2,000.00
128	7.42% MADHYAPRADESH SGS 2045	2,000.00
129	7.27% MADHYAPRADESH SGS 2045	2,000.00
130	7.28% MADHYAPRADESH SGS 2045	2,500.00
131	7.22% MADHYAPRADESH SGS 2045	2,500.00
132	7.14% MADHYAPRADESH SGS 2045	2,500.00
133	7.42% MADHYAPRADESH SGS 2046	1,000.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
134	7.18% MADHYAPRADESH SGS 2046	2,000.00
135	7.12% MADHYAPRADESH SGS 2047	2,500.00
136	7.23% MADHYAPRADESH SGS 2047	2,000.00
137	7.77% MADHYAPRADESH SGS 2047	1,000.00
138	7.18% MADHYAPRADESH SGS 2048	2,000.00
139	7.27% MADHYAPRADESH SGS 2048	2,000.00
140	7.66% MADHYAPRADESH SGS 2048	2,000.00
141	7.18% MADHYAPRADESH SGS 2049	2,000.00
Total [A]		270,567.39
Special Securities		
1	7.69% MADHYA PR UDAY BOND 2026	736.00
2	7.91% MADHYA PR UDAY BOND 2027	736.00
3	8.25% MADHYA PR UDAY BOND 2028	736.00
4	8.05% MADHYA PR UDAY BOND 2029	736.00
5	8.02% MADHYA PR UDAY BOND 2030	736.00
6	8.06% MADHYA PR UDAY BOND 2031	736.00
7	7.93% MADHYA PR UDAY BOND 2032	736.00
Total [B]		5,152.00
Total [A+B]		275,719.39
Compensation Bonds		
1	5% Urban Land Ceiling (Madhya Pradesh) Bonds	0.40
Total [C]		0.40
Total [A+B+C]		275,719.79
Loans not bearing interest		
1	11.00% MP SDL 2010	0.00
2	14.00% M.P. S.D. 2005	0.01
3	13.50% M.P. SDL 2003	0.02
4	13.00% M.P. S.D. 2007	0.00
5	12.00% M.P. S.D. 2011	0.05
6	11.50% M.P. S.D. 2009	0.00
7	11% M.P. SDL 2001	0.03
Total [D]		0.11
Total [A+B+C+D]		275,719.90
MAHARASHTRA		
Loans Bearing Interest		
1	8.25% MAHARASHTRA SDL 2025	2,000.00
2	8.14% MAHARASHTRA SDL 2025	1,500.00
3	8.25% MAHARASHTRA SDL 2025	1,500.00
4	8.32% MAHARASHTRA SDL 2025	1,500.00
5	8.28% MAHARASHTRA SDL 2025	1,500.00
6	8.26% MAHARASHTRA SDL 2025	1,500.00
7	8.29% MAHARASHTRA SDL 2025	1,500.00
8	8.23% MAHARASHTRA SDL 2025	1,500.00
9	8.16% MAHARASHTRA SDL 2025	1,500.00
10	7.96% MAHARASHTRA SDL 2025	1,500.00
11	7.99% MAHARASHTRA SDL 2025	1,500.00
12	8.12% MAHARASHTRA SDL 2025	2,000.00
13	8.15% MAHARASHTRA SDL 2025	2,000.00
14	8.21% MAHARASHTRA SDL 2025	2,000.00
15	8.26% MAHARASHTRA SDL 2025	2,000.00
16	8.25% MAHARASHTRA SDL 2026	1,000.00
17	8.36% MAHARASHTRA SDL 2026	1,500.00
18	8.47% MAHARASHTRA SDL 2026	1,500.00
19	8.67% MAHARASHTRA SDL 2026	1,500.00
20	8.51% MAHARASHTRA SDL 2026	2,000.00
21	8.08% MAHARASHTRA SDL 2026	2,500.00
22	7.96% MAHARASHTRA SDL 2026	2,500.00
23	7.84% MAHARASHTRA SDL 2026	2,500.00
24	7.69% MAHARASHTRA SDL 2026	2,500.00

Sr. No.	Particulars	Balance as on end-March 2025
25	6.24% MAHARASHTRA SDL 2026	4,000.00
26	7.58% MAHARASHTRA SDL 2026	2,500.00
27	7.37% MAHARASHTRA SDL 2026	2,500.00
28	7.16% MAHARASHTRA SDL 2026	2,500.00
29	7.15% MAHARASHTRA SDL 2026	2,500.00
30	7.22% MAHARASHTRA SDL 2026	3,000.00
31	7.39% MAHARASHTRA SDL 2026	5,000.00
32	6.82% MAHARASHTRA SDL 2026	2,000.00
33	7.25% MAHARASHTRA SDL 2026	2,500.00
34	6.54% MAHARASHTRA SDL 2027	3,000.00
35	7.51% MAHARASHTRA SDL 2027	2,000.00
36	7.2% MAHARASHTRA SDL 2027	12,998.00
37	6.43% MAHARASHTRA SDL 2027	2,000.00
38	6.38% MAHARASHTRA SDL 2027	2,000.00
39	7.33% MAHARASHTRA SDL 2027	3,800.00
40	6.45% MAHARASHTRA SDL 2027	1,000.00
41	7.0% MAHARASHTRA SDL 2028	2,998.30
42	6.97% MAHARASHTRA SDL 2028	3,000.00
43	6.98% MAHARASHTRA SDL 2028	6,000.00
44	7.36% MAHARASHTRA SGS 2028	1,500.00
45	7.2% MAHARASHTRA SGS 2028	3,000.00
46	8.56% MAHARASHTRA SDL 2028	1,001.35
47	6.24% MAHARASHTRA SDL 2028	3,000.00
48	8.42% MAHARASHTRA SDL 2028	2,000.00
49	6.44% MAHARASHTRA SDL 2028	2,000.00
50	6.7% MAHARASHTRA SDL 2028	1,500.00
51	6.81% MAHARASHTRA SDL 2028	1,000.00
52	6.55% MAHARASHTRA SDL 2028	1,500.00
53	6.47% MAHARASHTRA SDL 2028	1,500.00
54	6.35% MAHARASHTRA SDL 2028	1,000.00
55	8.08% MAHARASHTRA SDL 2028	7,500.00
56	8.26% MAHARASHTRA SDL 2029	2,500.00
57	6.99% MAHARASHTRA SDL 2029	1,500.00
58	7.04% MAHARASHTRA SDL 2029	1,000.00
59	7.02% MAHARASHTRA SDL 2029	2,000.00
60	7.78% MAHARASHTRA SDL 2029	5,000.00
61	7.11% MAHARASHTRA SDL 2029	2,000.00
62	7.61% MAHARASHTRA SDL 2029	5,500.00
63	7.18% MAHARASHTRA SDL 2029	14,161.00
64	7.11% MAHARASHTRA SDL 2029	2,000.00
65	7.24% MAHARASHTRA SDL 2029	2,000.00
66	7.17% MAHARASHTRA SDL 2029	2,000.00
67	7.17% MAHARASHTRA SDL 2029	3,000.00
68	7.2% MAHARASHTRA SDL 2029	3,000.00
69	7.14% MAHARASHTRA SDL 2029	3,000.00
70	7.27% MAHARASHTRA SDL 2030	3,000.00
71	7.18% MAHARASHTRA SDL 2030	2,000.00
72	7.83% MAHARASHTRA SDL 2030	5,000.00
73	7.49% MAHARASHTRA SGS 2030	1,500.00
74	7.6% MAHARASHTRA SDL 2030	2,000.00
75	8.15% MAHARASHTRA SDL 2030	6,000.00
76	7.63% MAHARASHTRA SDL 2030	4,500.00
77	7.26% MAHARASHTRA SGS 2030	3,000.00
78	7.62% MAHARASHTRA SDL 2030	4,000.00
79	6.54% MAHARASHTRA SDL 2030	5,000.00
80	7.59% MAHARASHTRA SDL 2030	2,000.00
81	7.86% MAHARASHTRA SDL 2030	2,000.00
82	7.39% MAHARASHTRA SDL 2030	2,500.00
83	7.62% MAHARASHTRA SGS 2030	2,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
84	7.76% MAHARASHTRA SGS 2030	4,000.00
85	6.87% MAHARASHTRA SDL 2030	1,500.00
86	6.63% MAHARASHTRA SDL 2030	1,500.00
87	7.7% MAHARASHTRA SGS 2030	4,000.00
88	6.56% MAHARASHTRA SDL 2030	1,500.00
89	7.78% MAHARASHTRA SGS 2030	3,000.00
90	6.4% MAHARASHTRA SDL 2030	1,000.00
91	6.52% MAHARASHTRA SDL 2030	1,000.00
92	7.57% MAHARASHTRA SGS 2031	2,500.00
93	7.08% MAHARASHTRA SDL 2031	1,000.00
94	7.72% MAHARASHTRA SGS 2031	2,500.00
95	7.7% MAHARASHTRA SGS 2031	2,000.00
96	7.69% MAHARASHTRA SGS 2031	2,500.00
97	6.78% MAHARASHTRA SDL 2031	11,500.00
98	7.33% MAHARASHTRA SGS 2031	11,000.00
99	6.81% MAHARASHTRA SDL 2031	2,000.00
100	6.57% MAHARASHTRA SDL 2031	3,000.00
101	6.6% MAHARASHTRA SDL 2031	2,000.00
102	7.34% MAHARASHTRA SGS 2031	2,500.00
103	6.8% MAHARASHTRA SDL 2031	1,500.00
104	6.83% MAHARASHTRA SDL 2031	1,500.00
105	7.4% MAHARASHTRA SGS 2031	2,500.00
106	6.89% MAHARASHTRA SDL 2031	1,500.00
107	6.94% MAHARASHTRA SDL 2031	1,500.00
108	6.95% MAHARASHTRA SDL 2031	1,250.00
109	6.49% MAHARASHTRA SDL 2031	2,000.00
110	6.67% MAHARASHTRA SDL 2031	2,000.00
111	7.18% MAHARASHTRA SDL 2032	3,000.00
112	7.25% MAHARASHTRA SDL 2032	2,500.00
113	7.72% MAHARASHTRA SGS 2032	2,500.00
114	7.73% MAHARASHTRA SGS 2032	3,000.00
115	6.82% MAHARASHTRA SDL 2032	2,500.00
116	6.84% MAHARASHTRA SDL 2032	1,500.00
117	6.83% MAHARASHTRA SDL 2032	1,500.00
118	6.83% MAHARASHTRA SDL 2032	1,000.00
119	7.7% MAHARASHTRA SDL 2032	4,000.00
120	7.32% MAHARASHTRA SGS 2032	5,000.00
121	6.86% MAHARASHTRA SDL 2032	1,000.00
122	7.89% MAHARASHTRA SDL 2032	2,000.00
123	7.35% MAHARASHTRA SGS 2032	2,500.00
124	6.83% MAHARASHTRA SDL 2032	1,000.00
125	6.89% MAHARASHTRA SDL 2032	1,000.00
126	7.18% MAHARASHTRA SDL 2032(Jun)	9,000.00
127	7.4% MAHARASHTRA SGS 2032	2,500.00
128	6.95% MAHARASHTRA SDL 2032	1,000.00
129	7.01% MAHARASHTRA SDL 2032	1,000.00
130	6.78% MAHARASHTRA SDL 2032	1,500.00
131	7.07% MAHARASHTRA SGS 2032	1,500.00
132	7.64% MAHARASHTRA SGS 2032	2,000.00
133	7.1% MAHARASHTRA SDL 2032	1,500.00
134	7.05% MAHARASHTRA SDL 2032	1,500.00
135	7.1% MAHARASHTRA SGS 2032	1,500.00
136	6.56% MAHARASHTRA SDL 2032	1,500.00
137	6.67% MAHARASHTRA SDL 2032	1,000.00
138	7.64% MAHARASHTRA SGS 2033	2,500.00
139	7.74% MAHARASHTRA SGS 2033	2,500.00
140	7.7% MAHARASHTRA SGS 2033	2,000.00
141	7.66% MAHARASHTRA SGS 2033	2,500.00
142	6.87% MAHARASHTRA SDL 2033	2,500.00

Sr. No.	Particulars	Balance as on end-March 2025
143	6.88% MAHARASHTRA SDL 2033	1,500.00
144	6.87% MAHARASHTRA SDL 2033	1,000.00
145	7.46% MAHARASHTRA SGS 2033	6,000.00
146	6.91% MAHARASHTRA SDL 2033	10,000.00
147	7.1% MAHARASHTRA SGS 2033	1,500.00
148	7.71% MAHARASHTRA SGS 2033	2,500.00
149	7.7% MAHARASHTRA SGS 2033	4,000.00
150	7.42% MAHARASHTRA SGS 2034	3,000.00
151	7.73% MAHARASHTRA SGS 2034	2,500.00
152	7.72% MAHARASHTRA SDL 2034	4,000.00
153	7.27% MAHARASHTRA SGS 2034	1,500.00
154	7.22% MAHARASHTRA SGS 2034	3,000.00
155	7.2% MAHARASHTRA SGS 2034	3,000.00
156	7.47% MAHARASHTRA SGS 2034	6,000.00
157	6.91% MAHARASHTRA SDL 2034	2,000.00
158	7.7% MAHARASHTRA SGS 2034	2,500.00
159	7.7% MAHARASHTRA SGS 2034	4,000.00
160	7.72% MAHARASHTRA SGS 2035	2,000.00
161	7.63% MAHARASHTRA SGS 2035	2,500.00
162	7.48% MAHARASHTRA SGS 2035	2,500.00
163	7.46% MAHARASHTRA SGS 2035	1,500.00
164	7.43% MAHARASHTRA SGS 2035	1,500.00
165	7.4% MAHARASHTRA SGS 2035	2,000.00
166	7.21% MAHARASHTRA SGS 2035	1,500.00
167	7.23% MAHARASHTRA SGS 2035	1,500.00
168	7.73% MAHARASHTRA SGS 2036	2,000.00
169	7.63% MAHARASHTRA SGS 2036	2,500.00
170	7.12% MAHARASHTRA SGS 2036	8,000.00
171	7.49% MAHARASHTRA SGS 2036	2,500.00
172	7.47% MAHARASHTRA SGS 2036	1,500.00
173	7.43% MAHARASHTRA SGS 2036	1,500.00
174	7.4% MAHARASHTRA SGS 2036	2,000.00
175	7.1% MAHARASHTRA SDL 2036	5,000.00
176	7.12% MAHARASHTRA SGS 2036	1,500.00
177	7.11% MAHARASHTRA SGS 2036	3,500.00
178	7.13% MAHARASHTRA SGS 2037	7,000.00
179	7.17% MAHARASHTRA SGS 2037	2,500.00
180	7.45% MAHARASHTRA SGS 2037	3,000.00
181	7.42% MAHARASHTRA SGS 2037	3,000.00
182	7.13% MAHARASHTRA SGS 2037	1,500.00
183	7.13% MAHARASHTRA SGS 2037	1,500.00
184	7.11% MAHARASHTRA SGS 2038	6,500.00
185	7.12% MAHARASHTRA SGS 2038	7,500.00
186	7.18% MAHARASHTRA SGS 2038	2,500.00
187	7.45% MAHARASHTRA SGS 2038	3,000.00
188	7.45% MAHARASHTRA SGS 2038	3,000.00
189	7.3% MAHARASHTRA SGS 2038	1,500.00
190	7.12% MAHARASHTRA SGS 2038	1,500.00
191	7.14% MAHARASHTRA SGS 2039	6,500.00
192	7.18% MAHARASHTRA SGS 2039	2,000.00
193	7.45% MAHARASHTRA SGS 2039	3,000.00
194	7.45% MAHARASHTRA SGS 2039	2,000.00
195	7.43% MAHARASHTRA SGS 2039	2,000.00
196	7.3% MAHARASHTRA SGS 2039	1,500.00
197	7.27% MAHARASHTRA SGS 2039	3,000.00
198	7.24% MAHARASHTRA SGS 2039	3,000.00
199	7.19% MAHARASHTRA SGS 2040	2,000.00
200	7.23% MAHARASHTRA SGS 2040	1,500.00
201	7.24% MAHARASHTRA SGS 2040	1,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
202	7.23% MAHARASHTRA SGS 2041	2,500.00
203	7.46% MAHARASHTRA SGS 2041	2,000.00
204	7.44% MAHARASHTRA SGS 2041	2,000.00
205	7.45% MAHARASHTRA SGS 2041	2,000.00
206	7.48% MAHARASHTRA SGS 2042	2,000.00
207	7.44% MAHARASHTRA SGS 2042	2,000.00
208	7.44% MAHARASHTRA SGS 2042	2,000.00
209	7.14% MAHARASHTRA SGS 2043	4,500.00
210	7.13% MAHARASHTRA SGS 2043	1,500.00
211	7.12% MAHARASHTRA SGS 2043	1,500.00
212	7.24% MAHARASHTRA SGS 2044	2,500.00
213	7.5% MAHARASHTRA SGS 2044	2,000.00
214	7.33% MAHARASHTRA SGS 2044	1,500.00
215	7.27% MAHARASHTRA SGS 2044	3,000.00
216	7.25% MAHARASHTRA SGS 2044	3,000.00
217	7.22% MAHARASHTRA SGS 2045	1,500.00
218	7.25% MAHARASHTRA SGS 2045	1,500.00
219	7.26% MAHARASHTRA SGS 2049	3,000.00
220	7.22% MAHARASHTRA SGS 2049	3,000.00
221	7.22% MAHARASHTRA SGS 2050	1,500.00
222	7.26% MAHARASHTRA SGS 2050	1,500.00
Total [A]		593,708.65
Compensation Bonds		
1	5% Urban Land Ceiling (Maharashtra) Bonds	0.36
2	3% Maharashtra Agricultural Lands (Ceiling of Hold	0.20
Total [B]		0.56
Total [A+B]		593709.22
Loans not bearing interest		
1	12.00% MAHARASHTRA SDL 2010	0.00
2	12.50% MAHARASHTRA SDL 2008	0.01
3	12.15% MAHARASHTRA SDL 2008	0.20
4	13.05% MAHARASHTRA SDL 2007	0.03
5	13.75 % MAHARASHTRA SDL 2007	0.06
6	13.85% MAHARASHTRA SDL 2006	0.02
7	14.00% MAHARASHTRA S.D.L. 2005	0.05
8	13.00% MAHARASHTRA S.D. 2007	0.03
9	12.00% MAHARASHTRA S.D. 2011	0.01
10	11.50% MAHARASHTRA S.D. 2011	0.03
11	11.50% MAHARASHTRA S.D. 2010	0.02
12	11.50% MAHARASHTRA S.D. 2009	0.04
13	11.50% MAHARASHTRA S.D. 2008	0.10
Total [C]		0.59
Total [A+B+C]		593709.80
MANIPUR		
1	8.07% MANIPUR SDL 2025	200.00
2	8.29% MANIPUR SDL 2025	75.00
3	8.32% MANIPUR SDL 2025	75.00
4	8.1% MANIPUR SDL 2025	75.00
5	8.25% MANIPUR SDL 2025	75.00
6	8.63% MANIPUR SDL 2026	100.00
7	7.96% MANIPUR SDL 2026	50.00
8	7.69% MANIPUR SDL 2026	100.00
9	7.57% MANIPUR SDL 2026	100.00
10	7.48% MANIPUR SDL 2026	50.00
11	7.09% MANIPUR SDL 2026	100.00
12	7.22% MANIPUR SDL 2026	60.00
13	7.35% MANIPUR SDL 2026	90.00
14	7.57% MANIPUR SDL 2027	80.00

Sr. No.	Particulars	Balance as on end-March 2025
15	7.15% MANIPUR SDL 2027	300.00
16	8.02% MANIPUR SDL 2028	150.00
17	8.02% MANIPUR SDL 2028	75.00
18	7.8% MANIPUR SDL 2028	350.00
19	8.62% MANIPUR SDL 2028	50.00
20	8.09% MANIPUR SDL 2028	100.00
21	8.38% MANIPUR SDL 2029	200.00
22	8.43% MANIPUR SDL 2029	150.00
23	8.09% MANIPUR SDL 2029	120.00
24	8.16% MANIPUR SDL 2029	203.00
25	7.22% MANIPUR SDL 2029	400.00
26	7.25% MANIPUR SDL 2029	200.00
27	6.9% MANIPUR SDL 2030	300.00
28	6.99% MANIPUR SDL 2030	100.00
29	7.05% MANIPUR SDL 2030	191.00
30	6.95% MANIPUR SDL 2030	363.00
31	8.0% MANIPUR SDL 2030	200.00
32	6.8% MANIPUR SDL 2030	150.00
33	6.56% MANIPUR SDL 2030	100.00
34	6.42% MANIPUR SDL 2030	150.00
35	6.45% MANIPUR SDL 2030	100.00
36	6.6% MANIPUR SDL 2030	180.00
37	6.63% MANIPUR SDL 2031	150.00
38	6.88% MANIPUR SDL 2031	152.00
39	7.18% MANIPUR SDL 2031	120.00
40	6.78% MANIPUR SDL 2031	200.00
41	7.0% MANIPUR SDL 2031	200.00
42	7.01% MANIPUR SDL 2031	200.00
43	6.87% MANIPUR SDL 2031	147.00
44	7.0% MANIPUR SDL 2031	140.00
45	7.03% MANIPUR SDL 2031	200.00
46	7.0% MANIPUR SDL 2031	90.00
47	7.23% MANIPUR SDL 2032	59.00
48	7.34% MANIPUR SDL 2032	60.00
49	7.34% MANIPUR SDL 2032	180.00
50	7.72% MANIPUR SDL 2032	250.00
51	7.82% MANIPUR SDL 2032	150.00
52	7.83% MANIPUR SDL 2032	250.00
53	7.71% MANIPUR SGS 2032	100.00
54	7.69% MANIPUR SGS 2034	122.00
55	7.7% MANIPUR SGS 2035	150.00
56	7.62% MANIPUR SGS 2035	200.00
57	7.76% MANIPUR SGS 2035	200.00
58	7.49% MANIPUR SGS 2035	200.00
59	7.39% MANIPUR SGS 2035	150.00
60	7.41% MANIPUR SGS 2035	150.00
61	7.51% MANIPUR SGS 2035	200.00
62	7.44% MANIPUR SGS 2035	100.00
63	7.59% MANIPUR SGS 2035	100.00
64	7.73% MANIPUR SGS 2035	100.00
65	7.5% MANIPUR SGS 2036	200.00
66	7.5% MANIPUR SGS 2036	126.00
67	7.43% MANIPUR SGS 2036	200.00
68	7.39% MANIPUR SGS 2036	200.00
69	7.27% MANIPUR SGS 2036	200.00
70	7.77% MANIPUR SGS 2038	100.00
71	7.15% MANIPUR SGS 2039	200.00
72	7.15% MANIPUR SGS 2039	200.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025	Sr. No.	Particulars	Balance as on end-March 2025
73	7.2% MANIPUR SGS 2040	250.00	55	7.16% MEGHALAYA SDL 2031	58.00
74	7.12% MANIPUR SGS 2040	250.00	56	6.85% MEGHALAYA SDL 2031	102.00
	Total [A]	11,608.00	57	6.82% MEGHALAYA SDL 2031	400.00
	MEGHALAYA		58	7.8% MEGHALAYA SDL 2031	200.00
	Loans Bearing Interest		59	7.44% MEGHALAYA SGS 2031	200.00
1	8.07% MEGHALAYA SDL 2025	100.00	60	7.78% MEGHALAYA SDL 2031	200.00
2	8.22% MEGHALAYA SDL 2025	70.00	61	7.72% MEGHALAYA SGS 2031	322.00
3	8.31% MEGHALAYA SDL 2025	50.00	62	7.27% MEGHALAYA SDL 2032	80.00
4	6.94% MEGHALAYA SDL 2025	200.00	63	7.36% MEGHALAYA SGS 2032	150.00
5	8.28% MEGHALAYA SDL 2025	100.00	64	7.42% MEGHALAYA SGS 2032	350.00
6	7.96% MEGHALAYA SDL 2025	60.00	65	7.66% MEGHALAYA SGS 2032	170.00
7	7.63% MEGHALAYA SGS 2025	300.00	66	7.63% MEGHALAYA SGS 2032	172.00
8	8.1% MEGHALAYA SDL 2025	100.00	67	7.11% MEGHALAYA SGS 2033	635.00
9	8.19% MEGHALAYA SDL 2025	50.00	68	7.46% MEGHALAYA SGS 2034	100.00
10	8.19% MEGHALAYA SDL 2026	80.00	69	7.48% MEGHALAYA SGS 2034	200.00
11	8.63% MEGHALAYA SDL 2026	70.00	70	7.45% MEGHALAYA SGS 2034	200.00
12	7.98% MEGHALAYA SDL 2026	60.00	71	7.39% MEGHALAYA SGS 2034	400.00
13	8.0% MEGHALAYA SDL 2026	100.00	72	7.25% MEGHALAYA SGS 2034	150.00
14	7.69% MEGHALAYA SDL 2026	50.00	73	7.12% MEGHALAYA SGS 2034	197.00
15	7.43% MEGHALAYA SDL 2026	100.00	74	7.19% MEGHALAYA SDL 2041	400.00
16	7.18% MEGHALAYA SDL 2026	150.00	75	7.02% MEGHALAYA SDL 2041	300.00
17	7.39% MEGHALAYA SGS 2026	413.00		Total [A]	13,218.50
18	7.1% MEGHALAYA SDL 2026	180.00		Special Securities	
19	7.57% MEGHALAYA SDL 2027	100.00	1	7.43% MEGHALAYA UDAY BOND 2026	12.50
20	7.83% MEGHALAYA SDL 2027	114.00	2	7.72% MEGHALAYA UDAY BOND 2027	12.50
21	7.6% MEGHALAYA SDL 2027	147.00	3	8.04% MEGHALAYA UDAY BOND 2028	12.50
22	7.26% MEGHALAYA SDL 2027	125.00	4	7.83% MEGHALAYA UDAY BOND 2029	12.50
23	7.31% MEGHALAYA SDL 2027	120.00	5	7.77% MEGHALAYA UDAY BOND 2030	12.50
24	7.43% MEGHALAYA SDL 2027	125.00	6	7.78% MEGHALAYA UDAY BOND 2031	12.50
25	7.53% MEGHALAYA SDL 2027	125.00	7	7.67% MEGHALAYA UDAY BOND 2032	12.50
26	7.69% MEGHALAYA SDL 2027	245.00		Total [B]	87.50
27	7.4% MEGHALAYA SGS 2027	86.00		Total [A+B]	13,306.00
28	7.49% MEGHALAYA SGS 2027	354.00		MIZORAM	
29	8.28% MEGHALAYA SDL 2028	100.00		Loans Bearing Interest	
30	8.14% MEGHALAYA SDL 2028	125.00	1	8.23% MIZORAM SDL 2025	75.00
31	8.1% MEGHALAYA SDL 2028	150.50	2	8.16% MIZORAM SDL 2025	60.00
32	8.74% MEGHALAYA SDL 2028	150.00	3	8.19% MIZORAM SDL 2026	65.00
33	8.55% MEGHALAYA SDL 2028	250.00	4	8.05% MIZORAM SDL 2026	50.00
34	8.4% MEGHALAYA SDL 2028	150.00	5	7.21% MIZORAM SDL 2026	120.00
35	8.09% MEGHALAYA SDL 2028	100.00	6	7.22% MIZORAM SDL 2027	100.00
36	8.43% MEGHALAYA SDL 2029	100.00	7	7.41% MIZORAM SDL 2027	100.00
37	8.42% MEGHALAYA SDL 2029	250.00	8	7.71% MIZORAM SDL 2027	74.00
38	8.09% MEGHALAYA SDL 2029	122.00	9	8.14% MIZORAM SDL 2028	150.00
39	7.13% MEGHALAYA SDL 2029	200.00	10	7.05% MIZORAM SDL 2029	73.00
40	7.16% MEGHALAYA SDL 2029	150.00	11	8.22% MIZORAM SDL 2029	158.00
41	7.31% MEGHALAYA SDL 2029	100.00	12	7.22% MIZORAM SDL 2029	100.00
42	7.2% MEGHALAYA SDL 2029	195.00	13	7.17% MIZORAM SDL 2029	100.00
43	7.29% MEGHALAYA SDL 2029	100.00	14	7.2% MIZORAM SDL 2029	92.00
44	7.04% MEGHALAYA SDL 2030	150.00	15	7.11% MIZORAM SDL 2030	90.00
45	7.2% MEGHALAYA SDL 2030	449.00	16	7.2% MIZORAM SDL 2030	271.00
46	6.52% MEGHALAYA SDL 2030	200.00	17	7.5% MIZORAM SDL 2030	89.00
47	6.45% MEGHALAYA SDL 2030	150.00	18	7.04% MIZORAM SDL 2030	100.00
48	6.7% MEGHALAYA SDL 2030	200.00	19	6.6% MIZORAM SDL 2030	60.00
49	6.9% MEGHALAYA SDL 2030	250.00	20	6.48% MIZORAM SDL 2030	100.00
50	6.65% MEGHALAYA SDL 2030	250.00	21	7.69% MIZORAM SDL 2031	150.00
51	6.6% MEGHALAYA SDL 2030	265.00	22	7.2% MIZORAM SGS 2031	90.00
52	6.6% MEGHALAYA SDL 2030	100.00	23	6.68% MIZORAM SDL 2031	100.00
53	6.63% MEGHALAYA SDL 2031	106.00	24	6.64% MIZORAM SDL 2032	90.00
54	7.17% MEGHALAYA SDL 2031	96.00	25	7.86% MIZORAM SDL 2032	100.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
26	7.78% MIZORAM SGS 2032	100.00
27	7.29% MIZORAM SDL 2033	150.00
28	7.04% MIZORAM SDL 2033	50.00
29	7.27% MIZORAM SDL 2033	30.00
30	6.9% MIZORAM SDL 2033	150.00
31	7.74% MIZORAM SDL 2033	200.00
32	7.25% MIZORAM SDL 2034	90.00
33	7.12% MIZORAM SDL 2034	100.00
34	7.0% MIZORAM SDL 2034	80.00
35	7.06% MIZORAM SDL 2034	104.00
36	6.84% MIZORAM SDL 2034	132.00
37	7.16% MIZORAM SGS 2035	119.00
38	6.57% MIZORAM SDL 2035	150.00
39	7.05% MIZORAM SDL 2035	132.00
40	7.7% MIZORAM SGS 2035	150.00
41	7.62% MIZORAM SGS 2036	100.00
42	7.43% MIZORAM SGS 2036	125.00
43	8.02% MIZORAM SDL 2036	90.00
44	7.87% MIZORAM SGS 2036	100.00
45	7.69% MIZORAM SGS 2037	100.00
46	7.43% MIZORAM SGS 2037	125.00
47	7.35% MIZORAM SGS 2037	90.00
48	7.78% MIZORAM SGS 2037	100.00
49	7.81% MIZORAM SGS 2037	90.00
50	7.74% MIZORAM SGS 2038	125.00
51	7.36% MIZORAM SGS 2038	100.00
52	7.36% MIZORAM SGS 2038	80.00
53	7.23% MIZORAM SGS 2038	90.00
54	7.72% MIZORAM SGS 2038	60.00
55	7.73% MIZORAM SGS 2039	80.00
56	7.4% MIZORAM SGS 2039	81.00
57	7.37% MIZORAM SGS 2039	200.00
58	7.36% MIZORAM SGS 2039	71.00
59	7.46% MIZORAM SGS 2039	80.00
60	7.15% MIZORAM SGS 2039	50.00
61	7.13% MIZORAM SGS 2039	140.00
62	7.23% MIZORAM SGS 2040	119.00
63	7.52% MIZORAM SGS 2040	80.00
64	7.18% MIZORAM SGS 2040	120.00
65	7.15% MIZORAM SGS 2040	80.00
	Total [A]	6,770.00
NAGALAND		
Loans Bearing Interest		
1	8.14% NAGALAND SDL 2025	100.00
2	8.22% NAGALAND SDL 2025	100.00
3	8.22% NAGALAND SDL 2025	150.00
4	8.15% NAGALAND SDL 2025	100.00
5	8.41% NAGALAND SDL 2026	100.00
6	8.63% NAGALAND SDL 2026	200.00
7	8.53% NAGALAND SDL 2026	200.00
8	7.98% NAGALAND SDL 2026	60.00
9	7.57% NAGALAND SDL 2026	75.00
10	7.49% NAGALAND SDL 2026	75.00
11	7.22% NAGALAND SDL 2026	75.00
12	6.89% NAGALAND SDL 2026	150.00
13	7.1% NAGALAND SDL 2026	150.00
14	7.27% NAGALAND SDL 2027	100.00
15	7.74% NAGALAND SDL 2027	150.00
16	7.6% NAGALAND SDL 2027	235.00

Sr. No.	Particulars	Balance as on end-March 2025
17	7.43% NAGALAND SDL 2027	200.00
18	7.78% NAGALAND SDL 2027	300.00
19	7.88% NAGALAND SDL 2028	200.00
20	8.25% NAGALAND SDL 2028	150.00
21	8.14% NAGALAND SDL 2028	285.00
22	7.97% NAGALAND SDL 2028	200.00
23	8.75% NAGALAND SDL 2028	150.00
24	8.19% NAGALAND SDL 2028	150.00
25	8.37% NAGALAND SDL 2029	150.00
26	8.17% NAGALAND SDL 2029	172.00
27	8.15% NAGALAND SDL 2029	100.00
28	7.31% NAGALAND SDL 2029	150.00
29	7.2% NAGALAND SDL 2029	150.00
30	7.29% NAGALAND SDL 2029	250.00
31	7.03% NAGALAND SDL 2030	150.00
32	7.05% NAGALAND SDL 2030	200.00
33	8.0% NAGALAND SDL 2030	200.00
34	6.52% NAGALAND SDL 2030	150.00
35	6.7% NAGALAND SDL 2030	150.00
36	6.91% NAGALAND SDL 2030	250.00
37	6.5% NAGALAND SDL 2030	314.00
38	6.62% NAGALAND SDL 2030	220.00
39	7.05% NAGALAND SDL 2031	437.00
40	6.85% NAGALAND SDL 2031	350.00
41	6.85% NAGALAND SDL 2031	250.00
42	6.97% NAGALAND SDL 2031	150.00
43	6.8% NAGALAND SDL 2031	150.00
44	7.0% NAGALAND SDL 2031	89.00
45	7.0% NAGALAND SDL 2031	298.00
46	7.34% NAGALAND SDL 2032	440.00
47	7.88% NAGALAND SDL 2032	400.00
48	7.82% NAGALAND SDL 2032	250.00
49	7.67% NAGALAND SDL 2032	226.00
50	7.82% NAGALAND SGS 2032	146.00
51	7.65% NAGALAND SGS 2032	300.00
52	7.67% NAGALAND SGS 2033	193.00
53	7.67% NAGALAND SGS 2033	248.00
54	7.75% NAGALAND SGS 2033	91.00
55	7.58% NAGALAND SGS 2033	300.00
56	7.33% NAGALAND SGS 2033	250.00
57	7.37% NAGALAND SGS 2033	200.00
58	7.37% NAGALAND SGS 2033	150.00
59	7.67% NAGALAND SGS 2033	350.00
60	7.78% NAGALAND SGS 2033	501.00
61	7.49% NAGALAND SGS 2034	400.00
62	7.48% NAGALAND SGS 2034	400.00
63	7.45% NAGALAND SGS 2034	300.00
64	7.15% NAGALAND SGS 2034	250.00
65	7.27% NAGALAND SGS 2035	600.00
66	7.1% NAGALAND SGS 2035	400.00
	Total [A]	14,380.00
ORISSA		
1	8.25% ODISHA SDL 2025	500.00
2	8.38% ODISHA SDL 2026	1,500.00
3	8.0% ODISHA SDL 2026	500.00
4	7.57% ODISHA SDL 2026	500.00
5	7.08% ODISHA SDL 2026	1,000.00
6	7.65% ODISHA SDL 2027	500.00
7	6.89% ODISHA SGS 2028	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
8	8.19% ODISHA SDL 2028	500.00
9	6.93% ODISHA SGS 2028	1,000.00
10	7.05% ODISHA SDL 2029	500.00
11	7.3% ODISHA SDL 2029	500.00
12	6.98% ODISHA SGS 2029	1,000.00
13	7.8% ODISHA SDL 2029	500.00
14	7.0% ODISHA SGS 2030	1,000.00
15	7.17% ODISHA SGS 2030	780.00
16	7.03% ODISHA SGS 2031	1,000.00
17	7.06% ODISHA SGS 2031	1,000.00
18	8.0% ODISHA SDL 2031	700.00
19	6.87% ODISHA SDL 2031	500.00
20	7.2% ODISHA SGS 2032	1,000.00
21	7.95% ODISHA SDL 2032	1,200.00
22	7.48% ODISHA SDL 2032	1,000.00
23	8.79% ODISHA SDL 2033	500.00
24	7.19% ODISHA SGS 2035	1,000.00
25	7.05% ODISHA SGS 2035	2,000.00
26	7.27% ODISHA SDL 2036	1,500.00
27	7.22% ODISHA SGS 2036	1,000.00
28	7.11% ODISHA SGS 2037	1,000.00
29	7.53% ODISHA SDL 2037	500.00
30	8.28% ODISHA SDL 2038	500.00
31	7.15% ODISHA SGS 2038	1,000.00
32	7.3% ODISHA SGS 2039	1,000.00
33	7.19% ODISHA SGS 2040	1,000.00
34	7.17% ODISHA SGS 2040	1,000.00
35	7.27% ODISHA SGS 2041	1,000.00
36	8.35% ODISHA SDL 2043	500.00
37	7.2% ODISHA SGS 2045	1,000.00
38	7.18% ODISHA SGS 2046	1,000.00
39	7.23% ODISHA SGS 2047	1,000.00
	Total [A]	34,180.00
Loans not bearing interest		
1	13.05% ORISSA GOVT LOAN 2007	0.01
2	13.85% ORISSA SDL 2006	0.01
3	14.00% ORISSA GOVT LOAN 2005	0.02
4	12.00% ORISSA GOVT. 2011	0.02
5	11.50% ORISSA GOVT. 2008	0.00
	Total [B]	0.06
	Total [A+B]	34,180.06
PUDUCHERRY		
1	8.3% PUDUCHERRY SDL 2025	100.00
2	8.32% PUDUCHERRY SDL 2025	100.00
3	7.95% PUDUCHERRY SDL 2025	125.00
4	8.16% PUDUCHERRY SDL 2025	125.00
5	7.01% PUDUCHERRY SDL 2026	100.00
6	6.3% PUDUCHERRY SDL 2026	150.00
7	7.29% PUDUCHERRY SGS 2026	100.00
8	7.33% PUDUCHERRY SDL 2026	100.00
9	5.96% PUDUCHERRY SDL 2026	123.86
10	5.75% PUDUCHERRY SDL 2026	125.00
11	7.08% PUDUCHERRY SDL 2026	200.00
12	7.35% PUDUCHERRY SGS 2027	100.00
13	8.35% PUDUCHERRY SDL 2027	175.00
14	7.39% PUDUCHERRY SDL 2027	100.00
15	7.53% PUDUCHERRY SDL 2027	300.00
16	6.3% PUDUCHERRY SDL 2027	125.00
17	7.88% PUDUCHERRY SDL 2028	100.00

Sr. No.	Particulars	Balance as on end-March 2025
18	7.03% PUDUCHERRY SDL 2028	200.00
19	8.29% PUDUCHERRY SDL 2028	100.00
20	6.9% PUDUCHERRY SDL 2028	190.00
21	7.63% PUDUCHERRY SDL 2028	200.00
22	6.62% PUDUCHERRY SDL 2028	125.00
23	7.21% PUDUCHERRY SDL 2028	200.00
24	8.37% PUDUCHERRY SDL 2029	150.00
25	6.99% PUDUCHERRY SDL 2029	185.00
26	6.9% PUDUCHERRY SDL 2029	100.00
27	7.25% PUDUCHERRY SDL 2029	200.00
28	8.19% PUDUCHERRY SDL 2029	100.00
29	8.22% PUDUCHERRY SDL 2030	125.00
30	7.35% PUDUCHERRY SDL 2030	70.00
31	7.4% PUDUCHERRY SGS 2030	150.00
32	6.96% PUDUCHERRY SDL 2030	250.00
33	8.73% PUDUCHERRY SDL 2030	100.00
34	6.52% PUDUCHERRY SDL 2030	200.00
35	8.22% PUDUCHERRY SDL 2031	150.00
36	7.14% PUDUCHERRY SGS 2031	100.00
37	6.88% PUDUCHERRY SDL 2031	100.00
38	7.27% PUDUCHERRY SDL 2031	125.00
39	8.52% PUDUCHERRY SDL 2031	50.00
40	6.87% PUDUCHERRY SDL 2031	125.00
41	7.15% PUDUCHERRY SDL 2031	125.00
42	7.25% PUDUCHERRY SDL 2032	225.00
43	7.65% PUDUCHERRY SDL 2032	225.00
44	7.63% PUDUCHERRY SGS 2032	150.00
45	6.64% PUDUCHERRY SDL 2032	100.00
46	6.98% PUDUCHERRY SDL 2033	240.00
47	7.35% PUDUCHERRY SDL 2033	300.00
48	7.27% PUDUCHERRY SGS 2033	300.00
49	6.86% PUDUCHERRY SDL 2034	100.00
50	7.09% PUDUCHERRY SGS 2034	200.00
51	7.31% PUDUCHERRY SDL 2035	200.00
52	7.62% PUDUCHERRY SGS 2035	250.00
53	7.14% PUDUCHERRY SGS 2035	125.00
54	7.78% PUDUCHERRY SGS 2036	300.00
55	7.47% PUDUCHERRY SGS 2037	300.00
56	7.69% PUDUCHERRY SGS 2037	150.00
57	7.38% PUDUCHERRY SGS 2038	200.00
58	7.38% PUDUCHERRY SGS 2038	100.00
59	7.15% PUDUCHERRY SGS 2039	100.00
60	7.16% PUDUCHERRY SGS 2040	200.00
61	7.59% PUDUCHERRY SGS 2041	250.00
	Total [A]	9,683.86
PUNJAB		
Loans Bearing Interest		
1	7.25% PUNJAB SDL 2025	600.00
2	8.05% PUNJAB SDL 2025	1,000.00
3	8.32% PUNJAB SDL 2025	900.00
4	8.27% PUNJAB SDL 2025	600.00
5	8.34% PUNJAB SDL 2025	600.00
6	8.25% PUNJAB SDL 2025	900.00
7	8.28% PUNJAB SDL 2025	600.00
8	8.25% PUNJAB SDL 2025	900.00
9	8.16% PUNJAB SDL 2025	400.00
10	8.01% PUNJAB SDL 2025	1,500.00
11	8.14% PUNJAB SDL 2025	500.00
12	8.24% PUNJAB SDL 2025	600.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
13	8.31% PUNJAB SDL 2026	300.00
14	8.4% PUNJAB SDL 2026	400.00
15	8.66% PUNJAB SDL 2026	600.00
16	8.53% PUNJAB SDL 2026	200.00
17	8.08% PUNJAB SDL 2026	800.00
18	7.98% PUNJAB SDL 2026	1,300.00
19	7.96% PUNJAB SDL 2026	1,100.00
20	8.0% PUNJAB SDL 2026	800.00
21	6.8% PUNJAB SDL 2026	500.00
22	7.14% PUNJAB SDL 2027	800.00
23	7.59% PUNJAB SDL 2027	600.00
24	7.88% PUNJAB SDL 2027	1,000.00
25	7.88% PUNJAB SDL 2027	855.00
26	7.6% PUNJAB SDL 2027	145.00
27	7.63% PUNJAB SDL 2027	800.00
28	7.59% PUNJAB SDL 2027	300.00
29	7.55% PUNJAB SDL 2027	600.00
30	7.49% PUNJAB SDL 2027	200.00
31	7.25% PUNJAB SDL 2027	1,000.00
32	7.2% PUNJAB SDL 2027	200.00
33	7.34% PUNJAB SDL 2027	600.00
34	7.24% PUNJAB SDL 2027	200.00
35	7.3% PUNJAB SDL 2027	1,200.00
36	7.32% PUNJAB SDL 2027	700.00
37	7.42% PUNJAB SDL 2027	1,500.00
38	7.42% PUNJAB SDL 2027	400.00
39	7.46% PUNJAB SDL 2027	1,000.00
40	7.61% PUNJAB SDL 2027	600.00
41	7.62% PUNJAB SDL 2027	200.00
42	7.65% PUNJAB SDL 2027	500.00
43	7.75% PUNJAB SDL 2027	500.00
44	7.67% PUNJAB SDL 2027	800.00
45	7.78% PUNJAB SDL 2027	400.00
46	7.72% PUNJAB SDL 2027	300.00
47	7.82% PUNJAB SDL 2027	600.00
48	7.79% PUNJAB SDL 2028	300.00
49	7.77% PUNJAB SDL 2028	500.00
50	8.2% PUNJAB SDL 2028	875.00
51	8.25% PUNJAB SDL 2028	300.00
52	8.36% PUNJAB SDL 2028	500.00
53	8.44% PUNJAB SDL 2028	1,300.00
54	7.02% PUNJAB SDL 2028	1,556.00
55	8.13% PUNJAB SDL 2028	1,270.00
56	7.99% PUNJAB SDL 2028	2,450.00
57	8.34% PUNJAB SDL 2028	1,475.00
58	8.62% PUNJAB SDL 2028	1,400.00
59	8.61% PUNJAB SDL 2028	400.00
60	8.43% PUNJAB SDL 2028	2,326.00
61	8.34% PUNJAB SDL 2029	2,133.35
62	8.38% PUNJAB SDL 2029	1,500.00
63	8.23% PUNJAB SDL 2029	1,972.00
64	7.6% PUNJAB SDL 2029	1,900.00
65	7.28% PUNJAB SDL 2029	2,400.00
66	7.21% PUNJAB SDL 2029	2,300.00
67	7.28% PUNJAB SDL 2029	1,500.00
68	7.19% PUNJAB SDL 2029	2,100.00
69	7.17% PUNJAB SDL 2030	2,200.00
70	7.17% PUNJAB SDL 2030	700.00
71	6.72% PUNJAB SDL 2030	500.00

Sr. No.	Particulars	Balance as on end-March 2025
72	6.7% PUNJAB SDL 2030	1,600.00
73	6.42% PUNJAB SDL 2030	1,000.00
74	8.56% PUNJAB SDL 2030	2,000.00
75	6.69% PUNJAB SDL 2030	500.00
76	6.6% PUNJAB SDL 2030	750.00
77	7.05% PUNJAB SDL 2031	1,900.00
78	7.23% PUNJAB SDL 2031	1,365.00
79	8.45% PUNJAB SDL 2031	2,054.32
80	6.81% PUNJAB SDL 2031	2,500.00
81	6.95% PUNJAB SDL 2031	2,200.00
82	6.97% PUNJAB SDL 2031	2,500.00
83	6.89% PUNJAB SDL 2031	2,000.00
84	6.84% PUNJAB SDL 2031	2,107.01
85	7.3% PUNJAB SDL 2031	2,300.00
86	7.14% PUNJAB SDL 2032	2,500.00
87	7.22% PUNJAB SDL 2032	1,600.00
88	7.49% PUNJAB SGS 2032	1,500.00
89	7.55% PUNJAB SGS 2032	1,500.00
90	7.54% PUNJAB SGS 2032	1,000.00
91	7.47% PUNJAB SGS 2032	500.00
92	7.85% PUNJAB SDL 2032	1,000.00
93	7.34% PUNJAB SGS 2032	1,500.00
94	7.62% PUNJAB SGS 2032	500.00
95	7.46% PUNJAB SGS 2033	1,399.00
96	6.86% PUNJAB SDL 2033	2,000.00
97	7.59% PUNJAB SGS 2033	2,500.00
98	7.39% PUNJAB SGS 2033	1,500.00
99	7.38% PUNJAB SGS 2033	992.88
100	8.5% PUNJAB SDL 2033	2,500.00
101	8.49% PUNJAB SDL 2033	1,800.00
102	6.98% PUNJAB SDL 2033	974.89
103	7.77% PUNJAB SGS 2033	1,455.51
104	7.41% PUNJAB SGS 2034	1,500.00
105	7.41% PUNJAB SGS 2034	1,300.00
106	7.45% PUNJAB SGS 2034	2,500.00
107	7.38% PUNJAB SGS 2034	1,500.00
108	7.47% PUNJAB SGS 2034	2,500.00
109	7.18% PUNJAB SDL 2034	400.00
110	7.45% PUNJAB SGS 2034	1,489.01
111	7.48% PUNJAB SGS 2034	1,500.00
112	7.08% PUNJAB SGS 2034	1,500.00
113	7.3% PUNJAB SDL 2034	1,035.00
114	6.92% PUNJAB SDL 2035	2,499.50
115	7.48% PUNJAB SGS 2035	1,500.00
116	7.34% PUNJAB SGS 2035	1,700.00
117	7.52% PUNJAB SGS 2035	1,500.00
118	7.49% PUNJAB SGS 2035	1,750.00
119	7.67% PUNJAB SGS 2035	1,500.00
120	6.79% PUNJAB SDL 2035	1,570.53
121	7.69% PUNJAB SGS 2036	2,000.00
122	6.82% PUNJAB SDL 2036	1,851.00
123	7.53% PUNJAB SGS 2036	1,000.00
124	7.37% PUNJAB SGS 2036	1,500.00
125	7.51% PUNJAB SGS 2036	1,500.00
126	7.26% PUNJAB SGS 2036	1,500.00
127	7.75% PUNJAB SGS 2036	1,601.52
128	7.79% PUNJAB SGS 2036	1,000.00
129	7.12% PUNJAB SGS 2036	1,500.00
130	7.77% PUNJAB SGS 2036	941.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
131	7.14% PUNJAB SDL 2036	1,500.00
132	7.78% PUNJAB SGS 2037	1,500.00
133	7.19% PUNJAB SDL 2037	1,032.43
134	7.23% PUNJAB SGS 2037	2,000.00
135	7.12% PUNJAB SDL 2037	2,500.00
136	7.48% PUNJAB SGS 2037	1,500.00
137	7.51% PUNJAB SGS 2037	1,000.00
138	7.53% PUNJAB SGS 2037	1,700.00
139	7.76% PUNJAB SDL 2037	500.00
140	7.47% PUNJAB SGS 2037	1,000.00
141	7.49% PUNJAB SGS 2037	1,000.00
142	7.26% PUNJAB SGS 2037	1,000.00
143	7.79% PUNJAB SGS 2037	1,000.00
144	7.79% PUNJAB SGS 2038	1,500.00
145	7.97% PUNJAB SGS 2038	2,563.00
146	7.62% PUNJAB SGS 2038	2,500.01
147	7.37% PUNJAB SGS 2038	2,500.00
148	7.59% PUNJAB SGS 2039	2,500.00
149	7.69% PUNJAB SGS 2039	2,336.95
150	7.74% PUNJAB SGS 2039	2,500.00
151	6.97% PUNJAB SDL 2039	2,620.00
152	7.63% PUNJAB SGS 2039	2,602.57
153	7.68% PUNJAB SGS 2039	2,442.00
154	7.7% PUNJAB SGS 2040	1,200.00
155	6.97% PUNJAB SDL 2040	2,528.00
156	6.7% PUNJAB SDL 2040	2,310.00
157	6.95% PUNJAB SDL 2040	2,385.00
158	6.76% PUNJAB SDL 2040	1,500.00
159	6.73% PUNJAB SDL 2040	2,307.47
160	7.41% PUNJAB SDL 2042	3,500.00
161	7.37% PUNJAB SDL 2042	2,500.00
162	7.48% PUNJAB SDL 2042	2,500.00
163	8.04% PUNJAB SDL 2042	2,500.00
164	7.94% PUNJAB SDL 2042	2,600.00
165	7.82% PUNJAB SDL 2042	2,500.00
166	7.75% PUNJAB SGS 2042	2,500.00
167	7.58% PUNJAB SGS 2042	2,500.00
168	7.68% PUNJAB SGS 2042	2,505.02
169	7.7% PUNJAB SGS 2042	2,000.00
170	7.85% PUNJAB SGS 2042	2,250.00
171	7.83% PUNJAB SGS 2042	2,500.00
172	7.65% PUNJAB SGS 2042	2,000.00
173	7.47% PUNJAB SGS 2043	2,700.00
174	7.15% PUNJAB SGS 2044	1,500.00
175	7.11% PUNJAB SGS 2044	1,150.00
176	7.17% PUNJAB SGS 2044	1,237.00
177	7.12% PUNJAB SGS 2045	1,400.00
178	7.19% PUNJAB SGS 2045	2,000.00
179	7.1% PUNJAB SGS 2045	1,998.00
180	7.43% PUNJAB SGS 2048	2,500.00
181	7.43% PUNJAB SGS 2048	750.00
182	7.14% PUNJAB SGS 2049	1,650.00
183	6.65% PUNJAB SDL 2050	2,500.00
184	6.65% PUNJAB SDL 2050	2,700.00
185	6.63% PUNJAB SDL 2051	1,100.00
	Total [A]	267,160.96
Special Securities		
1	8.18% PUNJAB UDAY BOND 2025	100
2	8.22% PUNJAB UDAY BOND 2025	941.884

Sr. No.	Particulars	Balance as on end-March 2025
3	7.21% PUNJAB UDAY BOND 2025	111.824
4	8.22% PUNJAB UDAY BOND 2026	559.707
5	8.21% PUNJAB UDAY BOND 2026	426.2
6	8.18% PUNJAB UDAY BOND 2026	100
7	8.22% PUNJAB UDAY BOND 2026	941.884
8	7.21% PUNJAB UDAY BOND 2026	111.824
9	8.45% PUNJAB UDAY BOND 2027	559.707
10	8.43% PUNJAB UDAY BOND 2027	426.2
11	8.65% PUNJAB UDAY BOND 2028	559.707
12	8.66% PUNJAB UDAY BOND 2028	426.2
13	8.48% PUNJAB UDAY BOND 2029	559.707
14	8.47% PUNJAB UDAY BOND 2029	426.2
15	8.62% PUNJAB UDAY BOND 2030	559.707
16	8.61% PUNJAB UDAY BOND 2030	426.2
17	8.72% PUNJAB UDAY BOND 2031	559.707
18	8.71% PUNJAB UDAY BOND 2031	426.85
	Total [B]	8223.508
	Total [A+B]	275,384.47
Loans not bearing interest		
1	14.00% PUNJAB LOAN 2005	0.02
	Total [C]	0.02
	Total [A+B+C]	275,384.49
RAJASTHAN		
Loans Bearing Interest		
1	5.94% RAJASTHAN SDL 2025	1,000.00
2	8.05% RAJASTHAN SDL 2025	500.00
3	8.05% RAJASTHAN SDL 2025	500.00
4	8.29% RAJASTHAN SDL 2025	1,000.00
5	5.8% RAJASTHAN SDL 2025	1,000.00
6	5.65% RAJASTHAN SDL 2025	750.00
7	5.75% RAJASTHAN SDL 2025	500.00
8	8.23% RAJASTHAN SDL 2025	500.00
9	8.2% RAJASTHAN SDL 2025	500.00
10	5.45% RAJASTHAN SDL 2025	500.00
11	8.29% RAJASTHAN SDL 2025	1,000.00
12	5.49% RAJASTHAN SDL 2025	500.00
13	5.89% RAJASTHAN SDL 2025	500.00
14	6.92% RAJASTHAN SDL 2025	500.00
15	8.23% RAJASTHAN SDL 2025	500.00
16	6.89% RAJASTHAN SDL 2025	500.00
17	7.0% RAJASTHAN SDL 2025	1,000.00
18	7.95% RAJASTHAN SDL 2025	750.00
19	7.99% RAJASTHAN SDL 2025	1,000.00
20	8.14% RAJASTHAN SDL 2025	1,500.00
21	8.16% RAJASTHAN SDL 2025	750.00
22	6.87% RAJASTHAN SDL 2025	500.00
23	5.35% RAJASTHAN SDL 2025	500.00
24	5.32% RAJASTHAN SDL 2025	1,000.00
25	8.3% RAJASTHAN SDL 2026	2,000.00
26	8.38% RAJASTHAN SDL 2026	1,000.00
27	6.2% RAJASTHAN SDL 2026	750.00
28	6.09% RAJASTHAN SDL 2026	500.00
29	8.48% RAJASTHAN SDL 2026	1,000.00
30	8.65% RAJASTHAN SDL 2026	800.00
31	8.55% RAJASTHAN SDL 2026	1,000.00
32	8.09% RAJASTHAN SDL 2026	1,500.00
33	7.9% RAJASTHAN SDL 2026	1,080.00
34	7.98% RAJASTHAN SDL 2026	750.00
35	6.13% RAJASTHAN SDL 2026	500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
36	6.1% RAJASTHAN SDL 2026	500.00
37	8.0% RAJASTHAN SDL 2026	1,250.00
38	8.07% RAJASTHAN SDL 2026	1,500.00
39	6.05% RAJASTHAN SDL 2026	750.00
40	6.24% RAJASTHAN SDL 2026	500.00
41	6.29% RAJASTHAN SDL 2026	500.00
42	6.27% RAJASTHAN SDL 2026	1,000.00
43	7.58% RAJASTHAN SDL 2026	500.00
44	7.57% RAJASTHAN SDL 2026	1,000.00
45	7.38% RAJASTHAN SDL 2026	2,000.00
46	7.17% RAJASTHAN SDL 2026	900.00
47	6.01% RAJASTHAN SDL 2026	1,000.00
48	7.21% RAJASTHAN SDL 2026	1,000.00
49	7.37% RAJASTHAN SDL 2026	500.00
50	6.82% RAJASTHAN SDL 2026	500.00
51	6.85% RAJASTHAN SDL 2026	500.00
52	6.07% RAJASTHAN SDL 2026	500.00
53	7.06% RAJASTHAN SDL 2026	1,000.00
54	6.29% RAJASTHAN SDL 2026	669.00
55	5.82% RAJASTHAN SDL 2027	600.00
56	7.15% RAJASTHAN SDL 2027	500.00
57	6.43% RAJASTHAN SDL 2027	1,000.00
58	6.45% RAJASTHAN SDL 2027	500.00
59	6.45% RAJASTHAN SDL 2027	500.00
60	7.59% RAJASTHAN SDL 2027	500.00
61	7.73% RAJASTHAN SDL 2027	2,000.00
62	6.48% RAJASTHAN SDL 2027	1,000.00
63	7.85% RAJASTHAN SDL 2027	2,000.00
64	7.61% RAJASTHAN SDL 2027	653.78
65	8.31% RAJASTHAN SDL 2027	670.00
66	7.51% RAJASTHAN SDL 2027	1,000.00
67	7.23% RAJASTHAN SDL 2027	2,000.00
68	7.22% RAJASTHAN SDL 2027	1,000.00
69	6.2% RAJASTHAN SDL 2027	1,000.00
70	7.45% RAJASTHAN SDL 2027	2,500.00
71	6.23% RAJASTHAN SDL 2027	1,000.00
72	7.55% RAJASTHAN SDL 2027	500.00
73	6.34% RAJASTHAN SDL 2027	1,000.00
74	6.1% RAJASTHAN SDL 2027	500.00
75	7.64% RAJASTHAN SDL 2027	2,000.00
76	7.65% RAJASTHAN SDL 2027	1,500.00
77	7.65% RAJASTHAN SDL 2027	1,000.00
78	7.86% RAJASTHAN SDL 2027	2,000.00
79	7.88% RAJASTHAN SDL 2028	1,000.00
80	8.07% RAJASTHAN SDL 2028	1,000.00
81	8.28% RAJASTHAN SDL 2028	1,500.00
82	8.33% RAJASTHAN SDL 2028	1,500.00
83	8.44% RAJASTHAN SDL 2028	2,000.00
84	8.28% RAJASTHAN SDL 2028	2,000.00
85	8.13% RAJASTHAN SDL 2028	414.00
86	7.98% RAJASTHAN SDL 2028	1,500.00
87	8.16% RAJASTHAN SDL 2028	1,500.00
88	8.4% RAJASTHAN SDL 2028	1,029.60
89	8.4% RAJASTHAN SDL 2028 JUN	1,000.00
90	8.44% RAJASTHAN SDL 2028	1,000.00
91	8.54% RAJASTHAN SDL 2028	1,000.00
92	8.57% RAJASTHAN SDL 2028	1,000.00
93	8.44% RAJASTHAN SDL 2028 JUL	500.00
94	8.43% RAJASTHAN SDL 2028	2,000.00

Sr. No.	Particulars	Balance as on end-March 2025
95	8.49% RAJASTHAN SDL 2028	1,000.00
96	8.53% RAJASTHAN SDL 2028	500.00
97	8.63% RAJASTHAN SDL 2028	2,000.00
98	8.84% RAJASTHAN SDL 2028	2,000.00
99	8.76% RAJASTHAN SDL 2028	1,000.00
100	8.65% RAJASTHAN SDL 2028	1,000.00
101	8.57% RAJASTHAN SDL 2028 OCT	500.00
102	8.6% RAJASTHAN SDL 2028	2,000.00
103	8.55% RAJASTHAN SDL 2028	700.00
104	8.38% RAJASTHAN SDL 2028	1,000.00
105	8.36% RAJASTHAN SDL 2028	500.00
106	8.09% RAJASTHAN SDL 2028	870.00
107	8.27% RAJASTHAN SDL 2029	1,000.00
108	8.17% RAJASTHAN SDL 2029	1,000.00
109	8.32% RAJASTHAN SDL 2029	1,256.00
110	8.44% RAJASTHAN SDL 2029	1,000.00
111	8.41% RAJASTHAN SDL 2029	500.00
112	8.4% RAJASTHAN SDL 2029	1,822.44
113	7.13% RAJASTHAN SDL 2029	880.00
114	8.12% RAJASTHAN SDL 2029	2,000.00
115	8.15% RAJASTHAN SDL 2029	2,000.00
116	8.07% RAJASTHAN SDL 2029	2,000.00
117	8.01% RAJASTHAN SDL 2029	886.50
118	7.59% RAJASTHAN SDL 2029	1,500.00
119	7.61% RAJASTHAN SDL 2029	495.00
120	7.31% RAJASTHAN SDL 2029	1,000.00
121	7.28% RAJASTHAN SDL 2029	1,000.00
122	7.09% RAJASTHAN SDL 2029	1,000.00
123	7.08% RAJASTHAN SDL 2029	1,500.00
124	7.13% RAJASTHAN SDL 2029	1,000.00
125	7.4% RAJASTHAN SDL 2029	2,000.00
126	7.15% RAJASTHAN SDL 2029	500.00
127	7.16% RAJASTHAN SDL 2029	500.00
128	7.18% RAJASTHAN SDL 2029	500.00
129	7.27% RAJASTHAN SDL 2029	500.00
130	7.15% RAJASTHAN SDL 2030	1,000.00
131	7.17% RAJASTHAN SDL 2030	1,000.00
132	7.27% RAJASTHAN SDL 2030	500.00
133	7.18% RAJASTHAN SDL 2030	250.00
134	7.14% RAJASTHAN SDL 2030	500.00
135	7.03% RAJASTHAN SDL 2030	500.00
136	6.97% RAJASTHAN SDL 2030	1,000.00
137	7.04% RAJASTHAN SDL 2030	1,000.00
138	6.84% RAJASTHAN SDL 2030	1,500.00
139	7.08% RAJASTHAN SDL 2030	500.00
140	7.45% RAJASTHAN SDL 2030	500.00
141	7.3% RAJASTHAN SDL 2030	510.50
142	6.71% RAJASTHAN SDL 2030	1,500.00
143	6.78% RAJASTHAN SDL 2030	500.00
144	6.49% RAJASTHAN SDL 2030	1,000.00
145	6.58% RAJASTHAN SDL 2030	750.00
146	6.57% RAJASTHAN SDL 2030	1,500.00
147	6.54% RAJASTHAN SDL 2030	1,000.00
148	6.59% RAJASTHAN SDL 2030	500.00
149	6.55% RAJASTHAN SDL 2030	750.00
150	6.46% RAJASTHAN SDL 2030	500.00
151	6.5% RAJASTHAN SDL 2030	700.00
152	6.64% RAJASTHAN SDL 2030	500.00
153	6.46% RAJASTHAN SDL 2030	500.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
154	6.6% RAJASTHAN SDL 2030	750.00
155	6.67% RAJASTHAN SDL 2030	750.00
156	6.72% RAJASTHAN SDL 2030	750.00
157	6.85% RAJASTHAN SDL 2030	250.00
158	6.92% RAJASTHAN SDL 2030	1,000.00
159	6.6% RAJASTHAN SDL 2030	500.00
160	6.45% RAJASTHAN SDL 2030	500.00
161	6.75% RAJASTHAN SDL 2030	1,000.00
162	6.61% RAJASTHAN SDL 2030	761.00
163	6.54% RAJASTHAN SDL 2030	1,000.00
164	6.59% RAJASTHAN SDL 2030	1,000.00
165	6.62% RAJASTHAN SDL 2030	1,500.00
166	6.6% RAJASTHAN SDL 2030	1,000.00
167	6.6% RAJASTHAN SDL 2030	1,000.00
168	6.59% RAJASTHAN SDL 2031	600.00
169	6.61% RAJASTHAN SDL 2031	1,000.00
170	7.66% RAJASTHAN SGS 2031	500.00
171	6.61% RAJASTHAN SDL 2031	500.00
172	6.85% RAJASTHAN SDL 2031	1,000.00
173	6.95% RAJASTHAN SDL 2031	1,000.00
174	7.05% RAJASTHAN SDL 2031	1,500.00
175	7.15% RAJASTHAN SDL 2031	1,000.00
176	7.13% RAJASTHAN SDL 2031	1,310.00
177	7.15% RAJASTHAN SDL 2031	1,638.00
178	6.75% RAJASTHAN SDL 2031	1,000.00
179	6.78% RAJASTHAN SDL 2031	1,000.00
180	6.82% RAJASTHAN SDL 2031	1,000.00
181	6.78% RAJASTHAN SDL 2031	1,500.00
182	6.77% RAJASTHAN SDL 2031	500.00
183	6.76% RAJASTHAN SDL 2031	1,000.00
184	6.84% RAJASTHAN SDL 2031	1,000.00
185	6.8% RAJASTHAN SDL 2031	1,000.00
186	6.84% RAJASTHAN SDL 2031	750.00
187	7.31% RAJASTHAN SDL 2031	1,000.00
188	6.91% RAJASTHAN SDL 2031	500.00
189	6.97% RAJASTHAN SDL 2031	1,000.00
190	7.0% RAJASTHAN SDL 2031	600.00
191	6.91% RAJASTHAN SDL 2031	1,500.00
192	6.87% RAJASTHAN SDL 2031	1,000.00
193	6.77% RAJASTHAN SDL 2031	1,000.00
194	6.91% RAJASTHAN SDL 2031	1,000.00
195	6.98% RAJASTHAN SDL 2031	1,000.00
196	6.96% RAJASTHAN SDL 2031	1,000.00
197	6.98% RAJASTHAN SDL 2031	1,000.00
198	6.92% RAJASTHAN SDL 2031	500.00
199	6.84% RAJASTHAN SDL 2031	1,000.00
200	7.03% RAJASTHAN SDL 2031	1,500.00
201	7.14% RAJASTHAN SDL 2032	1,500.00
202	7.24% RAJASTHAN SDL 2032	1,500.00
203	7.21% RAJASTHAN SDL 2032	750.00
204	7.24% RAJASTHAN SDL 2032	1,000.00
205	7.09% RAJASTHAN SDL 2032	1,000.00
206	7.17% RAJASTHAN SDL 2032	1,000.00
207	7.22% RAJASTHAN SDL 2032	500.00
208	7.24% RAJASTHAN SDL 2032	1,000.00
209	7.29% RAJASTHAN SDL 2032	1,000.00
210	7.88% RAJASTHAN SDL 2032	2,000.00
211	7.7% RAJASTHAN SDL 2032	1,500.00
212	7.42% RAJASTHAN SGS 2032	750.00

Sr. No.	Particulars	Balance as on end-March 2025
213	7.83% RAJASTHAN SDL 2032	1,750.00
214	6.9% RAJASTHAN SDL 2032	1,000.00
215	7.22% RAJASTHAN SDL 2032	500.00
216	7.81% RAJASTHAN SDL 2032	1,000.00
217	7.65% RAJASTHAN SDL 2032	1,000.00
218	7.23% RAJASTHAN SDL 2032	500.00
219	7.77% RAJASTHAN SDL 2032	1,000.00
220	7.04% RAJASTHAN SGS 2032	1,000.00
221	7.65% RAJASTHAN SGS 2032	1,765.00
222	7.79% RAJASTHAN SGS 2032	1,000.00
223	7.84% RAJASTHAN SGS 2032	1,500.00
224	7.82% RAJASTHAN SGS 2032	2,000.00
225	7.61% RAJASTHAN SGS 2032	2,501.00
226	7.65% RAJASTHAN SGS 2033	1,000.00
227	7.66% RAJASTHAN SGS 2033	1,500.00
228	7.66% RAJASTHAN SGS 2033	1,000.00
229	7.77% RAJASTHAN SGS 2033	1,000.00
230	7.47% RAJASTHAN SGS 2033	996.00
231	7.78% RAJASTHAN SGS 2033	2,000.00
232	7.56% RAJASTHAN SGS 2033	1,500.00
233	7.45% RAJASTHAN SGS 2033	1,500.00
234	7.34% RAJASTHAN SGS 2033	500.00
235	7.36% RAJASTHAN SGS 2033	1,000.00
236	7.34% RAJASTHAN SGS 2033	1,000.00
237	7.38% RAJASTHAN SGS 2033	2,000.00
238	7.44% RAJASTHAN SGS 2033	1,000.00
239	7.41% RAJASTHAN SGS 2033	1,500.00
240	7.23% RAJASTHAN SGS 2033	1,000.00
241	7.44% RAJASTHAN SGS 2033	1,000.00
242	7.46% RAJASTHAN SGS 2033	1,000.00
243	6.94% RAJASTHAN SDL 2033	1,000.00
244	7.54% RAJASTHAN SGS 2033	1,000.00
245	7.71% RAJASTHAN SGS 2033	1,000.00
246	7.73% RAJASTHAN SGS 2033	1,000.00
247	7.72% RAJASTHAN SGS 2033	1,500.00
248	7.74% RAJASTHAN SGS 2033	1,000.00
249	7.74% RAJASTHAN SGS 2033	1,500.00
250	7.67% RAJASTHAN SGS 2033	2,549.00
251	7.74% RAJASTHAN SGS 2034	1,000.00
252	7.67% RAJASTHAN SGS 2034	1,000.00
253	7.66% RAJASTHAN SGS 2034	1,000.00
254	7.51% RAJASTHAN SGS 2034	1,500.00
255	7.48% RAJASTHAN SGS 2034	750.00
256	7.44% RAJASTHAN SGS 2034	1,000.00
257	7.37% RAJASTHAN SGS 2034	1,000.00
258	7.46% RAJASTHAN SGS 2034	1,579.00
259	7.37% RAJASTHAN SDL 2034	500.00
260	7.44% RAJASTHAN SGS 2034	1,000.00
261	7.52% RAJASTHAN SGS 2034	1,000.00
262	7.41% RAJASTHAN SGS 2034	1,750.00
263	7.37% RAJASTHAN SGS 2034	1,500.00
264	7.43% RAJASTHAN SGS 2034	1,000.00
265	7.32% RAJASTHAN SDL 2034	2,000.00
266	7.34% RAJASTHAN SGS 2034	1,500.00
267	7.32% RAJASTHAN SGS 2034	1,000.00
268	7.36% RAJASTHAN SGS 2034	1,000.00
269	7.29% RAJASTHAN SGS 2034	1,000.00
270	7.49% RAJASTHAN SGS 2034	1,000.00
271	7.22% RAJASTHAN SGS 2034	1,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
272	7.24% RAJASTHAN SGS 2034	1,000.00
273	7.1% RAJASTHAN SGS 2034	1,500.00
274	7.13% RAJASTHAN SGS 2034	2,000.00
275	7.16% RAJASTHAN SGS 2034	2,000.00
276	7.08% RAJASTHAN SGS 2034	800.00
277	7.11% RAJASTHAN SGS 2034	1,000.00
278	7.13% RAJASTHAN SGS 2035	1,500.00
279	7.17% RAJASTHAN SGS 2035	1,000.00
280	7.22% RAJASTHAN SGS 2035	500.00
281	7.19% RAJASTHAN SGS 2035	1,000.00
282	7.15% RAJASTHAN SGS 2035	1,500.00
283	7.06% RAJASTHAN SGS 2035	1,500.00
284	7.72% RAJASTHAN SDL 2035	2,000.00
285	7.09% RAJASTHAN SGS 2035	1,000.00
286	7.75% RAJASTHAN SGS 2035	1,500.00
287	7.03% RAJASTHAN SDL 2036	500.00
288	7.24% RAJASTHAN SDL 2036	500.00
289	7.04% RAJASTHAN SDL 2036	1,000.00
290	7.44% RAJASTHAN SGS 2036	1,000.00
291	6.86% RAJASTHAN SDL 2036	500.00
292	7.75% RAJASTHAN SGS 2036	1,500.00
293	7.14% RAJASTHAN SGS 2037	500.00
294	7.48% RAJASTHAN SGS 2037	1,500.00
295	7.52% RAJASTHAN SGS 2037	2,000.00
296	7.36% RAJASTHAN SGS 2037	1,000.00
297	7.85% RAJASTHAN SDL 2037	2,000.00
298	8.05% RAJASTHAN SDL 2037	1,000.00
299	7.05% RAJASTHAN SGS 2037	1,576.00
300	7.64% RAJASTHAN SGS 2038	1,500.00
301	7.73% RAJASTHAN SGS 2038	1,000.00
302	7.23% RAJASTHAN SGS 2038	1,000.00
303	8.25% RAJASTHAN SDL 2038	2,500.00
304	8.28% RAJASTHAN SDL 2038	2,500.00
305	8.35% RAJASTHAN SDL 2038	1,500.00
306	7.18% RAJASTHAN SGS 2038	1,000.00
307	7.42% RAJASTHAN SGS 2039	1,000.00
308	7.69% RAJASTHAN SGS 2039	1,000.00
309	7.52% RAJASTHAN SGS 2039	1,000.00
310	7.37% RAJASTHAN SGS 2039	1,000.00
311	7.85% RAJASTHAN SDL 2039	1,500.00
312	7.41% RAJASTHAN SGS 2039	1,000.00
313	7.13% RAJASTHAN SGS 2039	1,500.00
314	7.74% RAJASTHAN SGS 2039	1,000.00
315	7.12% RAJASTHAN SGS 2039	1,000.00
316	7.74% RAJASTHAN SGS 2040	1,000.00
317	7.49% RAJASTHAN SGS 2040	1,500.00
318	7.45% RAJASTHAN SGS 2040	2,250.00
319	7.87% RAJASTHAN SGS 2040	2,500.00
320	6.62% RAJASTHAN SDL 2041	500.00
321	7.63% RAJASTHAN SGS 2041	1,500.00
322	6.96% RAJASTHAN SDL 2041	750.00
323	6.99% RAJASTHAN SDL 2041	500.00
324	7.22% RAJASTHAN SDL 2041	500.00
325	7.84% RAJASTHAN SGS 2041	2,000.00
326	7.05% RAJASTHAN SDL 2041	500.00
327	7.13% RAJASTHAN SDL 2041	1,000.00
328	7.36% RAJASTHAN SGS 2041	1,000.00
329	7.4% RAJASTHAN SGS 2041	500.00
330	7.2% RAJASTHAN SGS 2042	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
331	7.4% RAJASTHAN SGS 2042	1,000.00
332	7.46% RAJASTHAN SGS 2042	1,500.00
333	7.9% RAJASTHAN SDL 2042	1,500.00
334	7.98% RAJASTHAN SDL 2042	2,000.00
335	7.97% RAJASTHAN SDL 2042	1,000.00
336	7.27% RAJASTHAN SGS 2042	1,000.00
337	7.15% RAJASTHAN SGS 2042	1,000.00
338	7.74% RAJASTHAN SGS 2042	2,000.00
339	7.66% RAJASTHAN SGS 2043	1,000.00
340	7.1% RAJASTHAN SGS 2043	1,044.00
341	7.61% RAJASTHAN SGS 2043	1,500.00
342	7.35% RAJASTHAN SGS 2043	1,500.00
343	7.33% RAJASTHAN SGS 2043	1,000.00
344	7.62% RAJASTHAN SGS 2043	2,000.00
345	7.7% RAJASTHAN SGS 2043	1,000.00
346	7.43% RAJASTHAN SGS 2044	1,000.00
347	7.52% RAJASTHAN SGS 2044	1,500.00
348	7.49% RAJASTHAN SGS 2044	1,000.00
349	7.33% RAJASTHAN SGS 2044	1,500.00
350	7.62% RAJASTHAN SDL 2044	1,500.00
351	7.45% RAJASTHAN SGS 2044	1,500.00
352	7.37% RAJASTHAN SGS 2045	1,000.00
353	7.34% RAJASTHAN SGS 2045	1,500.00
354	7.34% RAJASTHAN SGS 2045	1,500.00
355	7.93% RAJASTHAN SDL 2045	1,000.00
356	7.16% RAJASTHAN SGS 2045	1,000.00
357	6.88% RAJASTHAN SDL 2046	500.00
358	7.2% RAJASTHAN SDL 2046	500.00
359	7.07% RAJASTHAN SDL 2046	500.00
360	7.36% RAJASTHAN SGS 2046	1,000.00
361	7.23% RAJASTHAN SGS 2046	1,500.00
362	7.13% RAJASTHAN SGS 2046	1,000.00
363	7.59% RAJASTHAN SGS 2046	1,000.00
364	7.1% RAJASTHAN SGS 2046	1,000.00
365	7.81% RAJASTHAN SDL 2047	1,000.00
366	7.56% RAJASTHAN SGS 2048	1,500.00
367	7.58% RAJASTHAN SGS 2048	983.00
368	7.59% RAJASTHAN SGS 2048	1,500.00
369	7.39% RAJASTHAN SGS 2048	1,000.00
370	7.43% RAJASTHAN SGS 2048	1,000.00
371	7.65% RAJASTHAN SGS 2048	1,000.00
372	7.74% RAJASTHAN SGS 2049	2,061.00
373	7.35% RAJASTHAN SGS 2049	1,500.00
374	7.43% RAJASTHAN SGS 2049	1,500.00
375	7.64% RAJASTHAN SGS 2049	1,500.00
376	7.1% RAJASTHAN SGS 2050	1,000.00
377	7.83% RAJASTHAN SGS 2050	2,262.00
378	6.7% RAJASTHAN SDL 2050	750.00
379	6.67% RAJASTHAN SDL 2050	750.00
380	6.55% RAJASTHAN SDL 2050	500.00
381	6.5% RAJASTHAN SDL 2050	500.00
382	7.1% RAJASTHAN SGS 2051	1,000.00
383	6.97% RAJASTHAN SDL 2051	750.00
384	6.97% RAJASTHAN SDL 2051	500.00
385	6.55% RAJASTHAN SDL 2055	1,000.00
	Total [A]	415,211.82
	Special Securities	
1	8.33% RAJASTHAN UDAY BOND 2025	2,311.93
2	8.55% RAJASTHAN SPL BOND 2025	270.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
3	6.98% RAJASTHAN UDAY BOND 2026	111.11
4	7.08% RAJASTHAN UDAY BOND 2026	62.76
5	8.39% RAJASTHAN UDAY BOND 2026	3,161.65
6	8.21% RAJASTHAN UDAY BOND 2026	988.33
7	8.19% RAJASTHAN UDAY BOND 2026	2,311.88
8	8.49% RAJASTHAN SPL BOND 2026	270.00
9	7.30% RAJASTHAN UDAY BOND 2027	111.12
10	7.40% RAJASTHAN UDAY BOND 2027	62.76
11	8.57% RAJASTHAN SPL BOND 2027	270.00
12	10.03% RAJASTHAN SPL BOND 2028	3,000.00
13	8.41% RAJASTHAN SPL BOND 2028	270.00
14	8.45% RAJASTHAN SPL BONDS 2028	806.00
15	9.16% RAJASTHAN SPL BONDS 2028	1,000.00
16	9.99% RAJASTHAN SPL BONDS 2028	340.00
Total [B]		15,347.54
Total [A+B]		430,559.37
Loans not bearing interest		
1	13.85% RAJASTHAN SDL 2006	0.01
2	14.00% RAJASTHAN S.D.L. 2005	0.01
3	13.00% RAJASTHAN S.D. 2007	0.01
4	11.50% RAJASTHAN S.D. 2009	0.00
Total [C]		0.02
Total [A+B+C]		430,559.39
SIKKIM		
Loans Bearing Interest		
1	8.17% SIKKIM SDL 2025	225.00
2	8.2% SIKKIM SDL 2026	225.00
3	8.08% SIKKIM SDL 2026	130.00
4	8.04% SIKKIM SDL 2026	200.00
5	7.23% SIKKIM SDL 2026	200.00
6	7.1% SIKKIM SDL 2026	200.00
7	7.24% SIKKIM SDL 2027	144.00
8	7.51% SIKKIM SDL 2027	200.00
9	7.33% SIKKIM SDL 2027	200.00
10	7.55% SIKKIM SDL 2027	270.00
11	7.53% SIKKIM SDL 2027	75.00
12	7.88% SIKKIM SDL 2028	250.00
13	8.59% SIKKIM SDL 2028	300.00
14	8.7% SIKKIM SDL 2028	200.00
15	8.85% SIKKIM SDL 2028	125.00
16	8.62% SIKKIM SDL 2028	100.00
17	8.27% SIKKIM SDL 2029	92.00
18	8.21% SIKKIM SDL 2029	271.00
19	7.59% SIKKIM SDL 2029	213.00
20	7.13% SIKKIM SDL 2029	238.00
21	7.28% SIKKIM SDL 2030	142.00
22	6.95% SIKKIM SDL 2030	216.00
23	7.14% SIKKIM SDL 2030	467.00
24	6.73% SIKKIM SDL 2030	148.00
25	6.6% SIKKIM SDL 2030	312.00
26	6.64% SIKKIM SDL 2031	204.00
27	7.19% SIKKIM SDL 2031	100.00
28	7.18% SIKKIM SDL 2031	46.00
29	6.93% SIKKIM SDL 2031	15.00
30	6.78% SIKKIM SDL 2031	500.00
31	6.8% SIKKIM SDL 2031	251.00
32	6.87% SIKKIM SDL 2031	177.00
33	7.27% SIKKIM SDL 2032	201.00
34	7.24% SIKKIM SDL 2032	191.00

Sr. No.	Particulars	Balance as on end-March 2025
35	7.35% SIKKIM SDL 2032	191.00
36	7.82% SIKKIM SDL 2032	150.00
37	7.45% SIKKIM SGS 2032	250.00
38	7.85% SIKKIM SGS 2032	200.00
39	7.82% SIKKIM SGS 2032	277.00
40	7.66% SIKKIM SGS 2033	437.00
41	7.75% SIKKIM SGS 2033	100.00
42	7.37% SIKKIM SGS 2033	300.00
43	7.46% SIKKIM SGS 2033	250.00
44	7.75% SIKKIM SGS 2033	400.00
45	7.7% SIKKIM SGS 2034	481.00
46	7.5% SIKKIM SGS 2034	485.00
47	7.14% SIKKIM SGS 2034	1,000.00
48	7.2% SIKKIM SGS 2035	488.00
49	7.1% SIKKIM SGS 2035	463.00
Total [A]		12,300.00
TAMILNADU		
Loans Bearing Interest		
1	8.06% TAMILNADU SDL 2025	1,500.00
2	8.06% TAMILNADU SDL 2025	1,500.00
3	5.95% TAMILNADU SDL 2025	3,000.00
4	8.22% TAMILNADU SDL 2025	1,000.00
5	5.75% TAMILNADU SDL 2025	1,000.00
6	8.14% TAMILNADU SDL 2025	1,000.00
7	8.24% TAMILNADU SDL 2025	1,000.00
8	5.65% TAMILNADU SDL 2025	1,000.00
9	8.21% TAMILNADU SDL 2025	1,250.00
10	8.29% TAMILNADU SDL 2025	1,500.00
11	8.27% TAMILNADU SDL 2025	1,200.00
12	8.29% TAMILNADU SDL 2025	1,200.00
13	8.24% TAMILNADU SDL 2025	1,500.00
14	7.97% TAMILNADU SDL 2025	1,875.00
15	6.9% TAMILNADU SDL 2025	1,100.00
16	8.0% TAMILNADU SDL 2025	1,500.00
17	6.94% TAMILNADU SDL 2025	500.00
18	8.15% TAMILNADU SDL 2025	1,500.00
19	6.89% TAMILNADU SDL 2025	1,000.00
20	8.17% TAMILNADU SDL 2025	1,875.00
21	8.22% TAMILNADU SDL 2025	1,500.00
22	8.27% TAMILNADU SDL 2025	1,250.00
23	8.27% TAMILNADU SDL 2026	1,500.00
24	8.38% TAMILNADU SDL 2026	1,500.00
25	8.49% TAMILNADU SDL 2026	1,875.00
26	8.69% TAMILNADU SDL 2026	1,250.00
27	8.53% TAMILNADU SDL 2026	1,500.00
28	8.01% TAMILNADU SDL 2026	1,875.00
29	7.96% TAMILNADU SDL 2026	1,000.00
30	8.01% TAMILNADU SDL 2026	1,875.00
31	7.98% TAMILNADU SDL 2026	1,500.00
32	8.07% TAMILNADU SDL 2026	1,875.00
33	7.84% TAMILNADU SDL 2026	1,875.00
34	7.69% TAMILNADU SDL 2026	1,500.00
35	7.62% TAMILNADU SDL 2026	1,875.00
36	7.58% TAMILNADU SDL 2026	1,500.00
37	7.37% TAMILNADU SDL 2026	1,500.00
38	8.72% TAMILNADU SDL 2026	1,300.00
39	7.14% TAMILNADU SDL 2026	1,600.11
40	7.23% TAMILNADU SDL 2026	1,875.00
41	7.39% TAMILNADU SDL 2026	2,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
42	7.05% TAMILNADU SDL 2026	1,500.00
43	6.84% TAMILNADU SDL 2026	2,500.00
44	7.07% TAMILNADU SDL 2026	2,500.00
45	7.16% TAMILNADU SDL 2027	2,000.00
46	7.2% TAMILNADU SDL 2027	1,500.00
47	7.61% TAMILNADU SDL 2027	2,000.00
48	7.74% TAMILNADU SDL 2027	2,500.00
49	7.85% TAMILNADU SDL 2027	1,000.00
50	7.62% TAMILNADU SDL 2027	1,500.00
51	7.25% TAMILNADU SDL 2027	560.00
52	7.63% TAMILNADU SDL 2027	1,000.00
53	7.55% TAMILNADU SDL 2027	1,500.00
54	7.52% TAMILNADU SDL 2027	1,875.00
55	7.23% TAMILNADU SDL 2027	1,875.00
56	7.24% TAMILNADU SDL 2027	1,875.00
57	7.27% TAMILNADU SDL 2027	2,000.00
58	7.18% TAMILNADU SDL 2027	10,000.00
59	7.21% TAMILNADU SDL 2027	1,500.00
60	8.61% TAMILNADU SDL 2027	1,169.95
61	6.72% TAMILNADU SDL 2027	1,000.00
62	7.2% TAMILNADU SDL 2027	500.00
63	7.15% TAMILNADU SDL 2027	2,000.00
64	7.65% TAMILNADU SDL 2027	10,340.37
65	7.69% TAMILNADU SDL 2027	1,000.00
66	8.05% TAMILNADU SDL 2028	2,000.00
67	8.28% TAMILNADU SDL 2028	2,000.00
68	8.34% TAMILNADU SDL 2028	1,500.00
69	8.43% TAMILNADU SDL 2028	1,500.00
70	8.28% TAMILNADU SDL 2028	1,000.00
71	8.05% TAMILNADU SDL 2028	8,000.00
72	8.24% TAMILNADU SDL 2028	1,000.00
73	8.06% TAMILNADU SDL 2028	3,000.00
74	8.15% TAMILNADU SDL 2028	5,750.00
75	8.37% TAMILNADU SDL 2028	500.00
76	8.32% TAMILNADU SDL 2028	670.00
77	6.89% TAMILNADU SGS 2028	1,000.00
78	6.87% TAMILNADU SGS 2028	1,000.00
79	8.68% TAMILNADU SDL 2028	1,000.00
80	7.22% TAMILNADU SDL 2028	2,000.00
81	8.56% TAMILNADU SDL 2028	500.00
82	8.53% TAMILNADU SDL 2028	2,000.00
83	6.96% TAMILNADU SGS 2028	1,000.00
84	8.37% TAMILNADU SDL 2028 DEC	1,000.00
85	8.36% TAMILNADU SDL 2028	1,000.00
86	6.97% TAMILNADU SGS 2028	1,000.00
87	8.18% TAMILNADU SDL 2028	3,800.00
88	8.08% TAMILNADU SDL 2028	9,750.00
89	8.25% TAMILNADU SDL 2029	641.00
90	8.37% TAMILNADU SDL 2029	1,294.50
91	7.0% TAMILNADU SGS 2029	2,000.00
92	8.16% TAMILNADU SDL 2029	4,000.00
93	7.5% TAMILNADU SDL 2029	2,000.00
94	7.34% TAMILNADU SGS 2029	1,000.00
95	6.6% TAMILNADU SDL 2029	2,250.00
96	7.28% TAMILNADU SDL 2029	2,000.00
97	7.65% TAMILNADU SDL 2029	1,000.00
98	7.64% TAMILNADU SDL 2029	1,500.00
99	7.11% TAMILNADU SDL 2029	5,000.00
100	7.06% TAMILNADU SGS 2029	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
101	7.06% TAMILNADU SGS 2029	1,000.00
102	7.03% TAMILNADU SGS 2029	2,000.00
103	7.02% TAMILNADU SGS 2029	1,000.00
104	6.92% TAMILNADU SGS 2029	1,000.00
105	7.0% TAMILNADU SGS 2029	2,000.00
106	7.02% TAMILNADU SGS 2029	1,000.00
107	6.71% TAMILNADU SDL 2029	1,000.00
108	7.17% TAMILNADU SDL 2029	5,000.00
109	6.66% TAMILNADU SDL 2029	1,000.00
110	7.03% TAMILNADU SGS 2029	1,000.00
111	7.04% TAMILNADU SDL 2030	900.00
112	7.04% TAMILNADU SDL 2030	1,000.00
113	7.02% TAMILNADU SDL 2030	1,000.00
114	7.17% TAMILNADU SDL 2030	1,000.00
115	7.08% TAMILNADU SGS 2030	1,000.00
116	7.12% TAMILNADU SDL 2030	1,000.00
117	7.09% TAMILNADU SDL 2030	1,000.00
118	7.04% TAMILNADU SGS 2030	1,000.00
119	7.13% TAMILNADU SDL 2030	2,000.00
120	7.17% TAMILNADU SDL 2030	1,000.00
121	7.75% TAMILNADU SDL 2030	3,000.00
122	6.73% TAMILNADU SDL 2030	4,477.00
123	6.6% TAMILNADU SDL 2030	1,250.00
124	6.55% TAMILNADU SDL 2030	1,250.00
125	6.41% TAMILNADU SDL 2030	2,500.00
126	6.33% TAMILNADU SDL 2030	9,500.00
127	7.24% TAMILNADU SGS 2030	1,000.00
128	6.5% TAMILNADU SDL 2030	1,250.00
129	8.46% TAMILNADU SDL 2030	1,500.00
130	6.66% TAMILNADU SDL 2030	3,750.00
131	7.09% TAMILNADU SGS 2030	1,000.00
132	6.69% TAMILNADU SDL 2030	1,000.00
133	7.68% TAMILNADU SGS 2030	1,000.00
134	7.68% TAMILNADU SGS 2030	1,000.00
135	7.65% TAMILNADU SGS 2030	1,000.00
136	7.19% TAMILNADU SDL 2030	2,000.00
137	7.68% TAMILNADU SGS 2030	2,000.00
138	7.67% TAMILNADU SGS 2030	2,000.00
139	6.53% TAMILNADU SDL 2031	6,000.00
140	6.57% TAMILNADU SDL 2031	4,500.00
141	7.6% TAMILNADU SGS 2031	1,000.00
142	6.95% TAMILNADU SDL 2031	5,000.00
143	6.99% TAMILNADU SGS 2031	1,000.00
144	7.5% TAMILNADU SGS 2031	2,000.00
145	6.77% TAMILNADU SDL 2031	1,500.00
146	7.59% TAMILNADU SDL 2031	4,000.00
147	6.83% TAMILNADU SDL 2031	2,000.00
148	6.95% TAMILNADU SDL 2031	2,000.00
149	6.98% TAMILNADU SDL 2031	3,000.00
150	6.97% TAMILNADU SDL 2031	1,000.00
151	6.97% TAMILNADU SDL 2031	2,000.00
152	6.98% TAMILNADU SDL 2031	2,000.00
153	7.0% TAMILNADU SDL 2031	2,000.00
154	6.97% TAMILNADU SDL 2031	1,000.00
155	6.95% TAMILNADU SDL 2031	1,000.00
156	6.76% TAMILNADU SDL 2031	1,000.00
157	6.9% TAMILNADU SDL 2031	1,000.00
158	6.97% TAMILNADU SDL 2031	2,000.00
159	6.96% TAMILNADU SDL 2031	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
160	7.2% TAMILNADU SDL 2031	2,000.00
161	6.83% TAMILNADU SDL 2031	3,000.00
162	7.02% TAMILNADU SDL 2031	1,000.00
163	7.24% TAMILNADU SDL 2032	1,000.00
164	7.1% TAMILNADU SDL 2032	1,000.00
165	7.14% TAMILNADU SDL 2032	1,000.00
166	7.25% TAMILNADU SDL 2032	1,000.00
167	7.19% TAMILNADU SDL 2032	2,000.00
168	7.23% TAMILNADU SDL 2032	1,000.00
169	7.3% TAMILNADU SDL 2032	2,600.00
170	7.8% TAMILNADU SDL 2032	2,000.00
171	7.43% TAMILNADU SGS 2032	1,000.00
172	7.39% TAMILNADU SGS 2032	2,000.00
173	7.94% TAMILNADU SDL 2032	1,000.00
174	7.33% TAMILNADU SGS 2032	1,000.00
175	7.8% TAMILNADU SDL 2032	2,500.00
176	7.27% TAMILNADU SGS 2032	1,000.00
177	7.64% TAMILNADU SDL 2032	2,000.00
178	7.75% TAMILNADU SDL 2032	2,000.00
179	7.6% TAMILNADU SGS 2032	2,000.00
180	7.61% TAMILNADU SGS 2032	2,000.00
181	7.19% TAMILNADU SGS 2032	2,000.00
182	7.21% TAMILNADU SGS 2032	1,000.00
183	7.79% TAMILNADU SGS 2032	2,000.00
184	7.82% TAMILNADU SGS 2032	2,000.00
185	7.1% TAMILNADU SGS 2032	2,025.00
186	7.61% TAMILNADU SGS 2032	2,000.00
187	7.62% TAMILNADU SGS 2033	3,000.00
188	7.57% TAMILNADU SGS 2033	1,000.00
189	7.65% TAMILNADU SGS 2033	3,000.00
190	7.17% TAMILNADU SGS 2033	2,000.00
191	7.22% TAMILNADU SGS 2033	1,000.00
192	7.15% TAMILNADU SGS 2033	2,000.00
193	7.44% TAMILNADU SGS 2033	2,000.00
194	7.39% TAMILNADU SGS 2033	2,000.00
195	7.33% TAMILNADU SGS 2033	2,000.00
196	7.32% TAMILNADU SGS 2033	3,000.00
197	7.38% TAMILNADU SGS 2033	2,000.00
198	7.35% TAMILNADU SGS 2033	2,000.00
199	7.39% TAMILNADU SGS 2033	2,000.00
200	7.44% TAMILNADU SGS 2033	2,000.00
201	7.42% TAMILNADU SGS 2033	3,000.00
202	7.87% TAMILNADU SDL 2033	2,000.00
203	7.35% TAMILNADU SGS 2033	3,000.00
204	7.39% TAMILNADU SGS 2033	2,000.00
205	7.44% TAMILNADU SGS 2033	1,000.00
206	7.43% TAMILNADU SGS 2033	1,000.00
207	7.52% TAMILNADU SGS 2033	1,000.00
208	7.65% TAMILNADU SGS 2033	2,000.00
209	7.72% TAMILNADU SGS 2033	2,000.00
210	7.66% TAMILNADU SGS 2033	3,000.00
211	7.72% TAMILNADU SGS 2034	2,000.00
212	7.62% TAMILNADU SGS 2034	1,000.00
213	7.44% TAMILNADU SGS 2034	2,000.00
214	7.42% TAMILNADU SGS 2034	2,000.00
215	7.4% TAMILNADU SGS 2034	2,000.00
216	7.44% TAMILNADU SGS 2034	2,000.00
217	7.43% TAMILNADU SGS 2034	2,000.00
218	7.42% TAMILNADU SGS 2034	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
219	7.49% TAMILNADU SGS 2034	2,000.00
220	7.43% TAMILNADU SGS 2034	2,000.00
221	7.38% TAMILNADU SGS 2034	2,000.00
222	7.44% TAMILNADU SGS 2034	2,000.00
223	7.35% TAMILNADU SGS 2034	2,000.00
224	7.34% TAMILNADU SGS 2034	2,000.00
225	7.23% TAMILNADU SGS 2034	2,000.00
226	7.21% TAMILNADU SGS 2034	1,000.00
227	7.19% TAMILNADU SGS 2034	1,000.00
228	7.1% TAMILNADU SGS 2034	2,000.00
229	7.3% TAMILNADU SDL 2034	1,500.00
230	7.12% TAMILNADU SGS 2034	1,000.00
231	7.13% TAMILNADU SGS 2034	2,000.00
232	7.12% TAMILNADU SGS 2034	1,000.00
233	7.11% TAMILNADU SGS 2034	2,000.00
234	7.14% TAMILNADU SGS 2034	1,000.00
235	7.08% TAMILNADU SGS 2034	1,000.00
236	7.1% TAMILNADU SGS 2034	2,000.00
237	7.11% TAMILNADU SGS 2034	1,000.00
238	7.19% TAMILNADU SDL 2035	2,000.00
239	7.22% TAMILNADU SGS 2035	1,000.00
240	7.15% TAMILNADU SGS 2035	1,000.00
241	7.09% TAMILNADU SGS 2035	2,000.00
242	7.18% TAMILNADU SGS 2035	1,000.00
243	7.01% TAMILNADU SGS 2035	2,000.00
244	6.63% TAMILNADU SDL 2035	6,000.00
245	7.18% TAMILNADU SGS 2036	1,000.00
246	7.39% TAMILNADU SDL 2037	6,075.00
247	7.69% TAMILNADU SGS 2037	2,000.00
248	8.5% TAMILNADU SDL 2038	750.00
249	7.07% TAMILNADU SDL 2038	2,000.00
250	6.97% TAMILNADU SDL 2039	8,415.00
251	6.73% TAMILNADU SDL 2040	4,000.00
252	6.99% TAMILNADU SDL 2041	4,500.00
253	7.19% TAMILNADU SDL 2042	2,000.00
254	7.4% TAMILNADU SDL 2042	1,000.00
255	7.39% TAMILNADU SDL 2042	2,000.00
256	7.99% TAMILNADU SDL 2042	2,000.00
257	7.93% TAMILNADU SDL 2042	1,000.00
258	7.7% TAMILNADU SGS 2042	2,000.00
259	7.83% TAMILNADU SGS 2042	2,000.00
260	7.8% TAMILNADU SGS 2042	2,000.00
261	7.62% TAMILNADU SGS 2043	3,000.00
262	7.69% TAMILNADU SGS 2043	2,000.00
263	7.35% TAMILNADU SGS 2043	2,000.00
264	7.34% TAMILNADU SGS 2043	2,000.00
265	7.42% TAMILNADU SGS 2043	2,000.00
266	7.45% TAMILNADU SGS 2043	2,000.00
267	7.36% TAMILNADU SGS 2043	3,000.00
268	7.43% TAMILNADU SGS 2043	2,000.00
269	7.66% TAMILNADU SGS 2043	2,000.00
270	7.59% TAMILNADU SGS 2044	1,000.74
271	7.44% TAMILNADU SGS 2044	2,000.00
272	7.49% TAMILNADU SGS 2044	1,000.00
273	7.14% TAMILNADU SGS 2044	1,000.00
274	7.11% TAMILNADU SGS 2045	2,000.00
275	7.17% TAMILNADU SGS 2045	1,000.00
276	7.18% TAMILNADU SGS 2045	1,000.00
277	6.97% TAMILNADU SDL 2046	2,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
278	7.03% TAMILNADU SDL 2046	1,500.00
279	6.92% TAMILNADU SDL 2046	4,000.00
280	7.13% TAMILNADU SDL 2047	4,000.00
281	7.43% TAMILNADU SDL 2047	1,000.00
282	7.63% TAMILNADU SGS 2047	2,000.00
283	6.94% TAMILNADU SDL 2050	3,175.00
284	6.74% TAMILNADU SDL 2050	1,250.00
285	6.69% TAMILNADU SDL 2050	1,250.00
286	6.7% TAMILNADU SDL 2050	1,250.00
287	6.49% TAMILNADU SDL 2050	6,500.00
288	6.67% TAMILNADU SDL 2050	3,250.00
289	6.85% TAMILNADU SDL 2051	2,500.00
290	6.96% TAMILNADU SDL 2051	3,500.00
291	7.03% TAMILNADU SDL 2051	6,000.00
292	7.24% TAMILNADU SDL 2051	1,000.00
293	7.33% TAMILNADU SDL 2052	3,000.00
294	7.33% TAMILNADU SDL 2052	6,000.00
295	7.39% TAMILNADU SDL 2052	1,000.00
296	7.84% TAMILNADU SDL 2052	1,000.00
297	7.81% TAMILNADU SDL 2052	2,000.00
298	7.65% TAMILNADU SGS 2053	2,000.00
299	7.55% TAMILNADU SGS 2053	3,000.00
300	7.53% TAMILNADU SGS 2053	2,000.00
301	7.56% TAMILNADU SGS 2053	3,000.00
302	7.57% TAMILNADU SGS 2053	3,000.00
303	7.67% TAMILNADU SGS 2053	3,000.00
304	7.76% TAMILNADU SGS 2053	2,000.00
305	7.32% TAMILNADU SGS 2053	2,000.00
306	7.29% TAMILNADU SGS 2053	2,000.00
307	7.39% TAMILNADU SGS 2053	2,000.00
308	7.43% TAMILNADU SGS 2053	2,000.00
309	7.43% TAMILNADU SGS 2053	3,000.00
310	7.62% TAMILNADU SGS 2053	2,000.00
311	7.56% TAMILNADU SGS 2053	3,000.00
312	7.56% TAMILNADU SGS 2054	2,000.00
313	7.58% TAMILNADU SGS 2054	2,000.00
314	7.55% TAMILNADU SGS 2054	1,000.00
315	7.38% TAMILNADU SGS 2054	2,000.00
316	7.36% TAMILNADU SGS 2054	2,000.00
317	7.4% TAMILNADU SGS 2054	2,000.00
318	7.5% TAMILNADU SGS 2054	4,000.00
319	7.27% TAMILNADU SGS 2054	3,000.00
320	7.31% TAMILNADU SGS 2054	2,000.00
321	7.29% TAMILNADU SGS 2054	3,000.00
322	7.22% TAMILNADU SGS 2054	3,000.00
323	7.22% TAMILNADU SGS 2054	3,000.00
324	7.16% TAMILNADU SGS 2054	2,000.00
325	7.16% TAMILNADU SGS 2054	1,000.00
326	7.33% TAMILNADU SDL 2054	2,000.00
327	7.1% TAMILNADU SGS 2054	3,000.00
328	7.11% TAMILNADU SGS 2055	2,000.00
329	7.12% TAMILNADU SGS 2055	4,000.00
330	7.18% TAMILNADU SGS 2055	2,000.00
331	7.18% TAMILNADU SGS 2055	3,000.00
332	7.2% TAMILNADU SGS 2055	3,000.00
333	7.26% TAMILNADU SGS 2055	1,000.00
334	7.23% TAMILNADU SGS 2055	1,000.00
335	7.18% TAMILNADU SGS 2055	1,000.00
336	6.68% TAMILNADU SDL 2055	1,250.00

Sr. No.	Particulars	Balance as on end-March 2025
337	6.63% TAMILNADU SDL 2055	5,750.00
338	6.96% TAMILNADU SDL 2056	4,500.00
339	7.33% TAMILNADU SDL 2057	1,000.00
Total [A]		688,793.67
Special Securities		
1	7.68% TAMILNADU UDAY BOND 2026	750.00
2	7.69% TAMILNADU UDAY BOND 2026	25.00
3	7.70% TAMILNADU UDAY BOND 2026	40.00
4	7.71% TAMILNADU UDAY BOND 2026	45.00
5	7.72% TAMILNADU UDAY BOND 2026	100.50
6	7.73% TAMILNADU UDAY BOND 2026	50.00
7	7.74% TAMILNADU UDAY BOND 2026	110.00
8	7.75% TAMILNADU UDAY BOND 2026	75.00
9	7.76% TAMILNADU UDAY BOND 2026	25.00
10	7.77% TAMILNADU UDAY BOND 2026	115.00
11	7.78% TAMILNADU UDAY BOND 2026	64.50
12	7.68% TAMILNADU UDAY BOND 2026	881.50
13	7.68% TAMILNADU UDAY BOND 2027	750.00
14	7.69% TAMILNADU UDAY BOND 2027	25.00
15	7.70% TAMILNADU UDAY BOND 2027	40.00
16	7.71% TAMILNADU UDAY BOND 2027	45.00
17	7.72% TAMILNADU UDAY BOND 2027	100.50
18	7.73% TAMILNADU UDAY BOND 2027	50.00
19	7.74% TAMILNADU UDAY BOND 2027	110.00
20	7.75% TAMILNADU UDAY BOND 2027	75.00
21	7.76% TAMILNADU UDAY BOND 2027	25.00
22	7.77% TAMILNADU UDAY BOND 2027	115.00
23	7.78% TAMILNADU UDAY BOND 2027	64.50
24	7.90% TAMILNADU UDAY BOND 2027	881.50
25	7.68% TAMILNADU UDAY BOND 2028	750.00
26	7.69% TAMILNADU UDAY BOND 2028	25.00
27	7.70% TAMILNADU UDAY BOND 2028	40.00
28	7.71% TAMILNADU UDAY BOND 2028	45.00
29	7.72% TAMILNADU UDAY BOND 2028	100.50
30	7.73% TAMILNADU UDAY BOND 2028	50.00
31	7.74% TAMILNADU UDAY BOND 2028	110.00
32	7.75% TAMILNADU UDAY BOND 2028	75.00
33	7.76% TAMILNADU UDAY BOND 2028	25.00
34	7.77% TAMILNADU UDAY BOND 2028	115.00
35	7.78% TAMILNADU UDAY BOND 2028	64.50
36	8.24% TAMILNADU UDAY BOND 2028	881.50
37	7.68% TAMILNADU UDAY BOND 2029	750.00
38	7.69% TAMILNADU UDAY BOND 2029	25.00
39	7.70% TAMILNADU UDAY BOND 2029	40.00
40	7.71% TAMILNADU UDAY BOND 2029	45.00
41	7.72% TAMILNADU UDAY BOND 2029	100.50
42	7.73% TAMILNADU UDAY BOND 2029	50.00
43	7.74% TAMILNADU UDAY BOND 2029	110.00
44	7.75% TAMILNADU UDAY BOND 2029	75.00
45	7.76% TAMILNADU UDAY BOND 2029	25.00
46	7.77% TAMILNADU UDAY BOND 2029	115.00
47	7.78% TAMILNADU UDAY BOND 2029	64.50
48	8.04% TAMILNADU UDAY BOND 2029	881.50
49	7.68% TAMILNADU UDAY BOND 2030	750.00
50	7.69% TAMILNADU UDAY BOND 2030	25.00
51	7.70% TAMILNADU UDAY BOND 2030	40.00
52	7.71% TAMILNADU UDAY BOND 2030	45.00
53	7.72% TAMILNADU UDAY BOND 2030	100.50
54	7.73% TAMILNADU UDAY BOND 2030	50.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
55	7.74% TAMILNADU UDAY BOND 2030	110.00
56	7.75% TAMILNADU UDAY BOND 2030	75.00
57	7.76% TAMILNADU UDAY BOND 2030	25.00
58	7.77% TAMILNADU UDAY BOND 2030	115.00
59	7.78% TAMILNADU UDAY BOND 2030	64.50
60	8.01% TAMILNADU UDAY BOND 2030	881.50
61	7.68% TAMILNADU UDAY BOND 2031	750.00
62	7.69% TAMILNADU UDAY BOND 2031	25.00
63	7.70% TAMILNADU UDAY BOND 2031	40.00
64	7.71% TAMILNADU UDAY BOND 2031	45.00
65	7.72% TAMILNADU UDAY BOND 2031	100.50
66	7.73% TAMILNADU UDAY BOND 2031	50.00
67	7.74% TAMILNADU UDAY BOND 2031	110.00
68	7.75% TAMILNADU UDAY BOND 2031	75.00
69	7.76% TAMILNADU UDAY BOND 2031	25.00
70	7.77% TAMILNADU UDAY BOND 2031	115.00
71	7.78% TAMILNADU UDAY BOND 2031	64.50
72	8.05% TAMILNADU UDAY BOND 2031	881.50
73	7.68% TAMILNADU UDAY BOND 2032	750.00
74	7.69% TAMILNADU UDAY BOND 2032	25.00
75	7.70% TAMILNADU UDAY BOND 2032	40.00
76	7.71% TAMILNADU UDAY BOND 2032	45.00
77	7.72% TAMILNADU UDAY BOND 2032	100.50
78	7.73% TAMILNADU UDAY BOND 2032	50.00
79	7.74% TAMILNADU UDAY BOND 2032	110.00
80	7.75% TAMILNADU UDAY BOND 2032	75.00
81	7.76% TAMILNADU UDAY BOND 2032	25.00
82	7.77% TAMILNADU UDAY BOND 2032	115.00
83	7.78% TAMILNADU UDAY BOND 2032	64.49
84	7.92% TAMILNADU UDAY BOND 2032	881.50
Total [B]		15,970.50
Total [A+B]		704,764.16
Loans not bearing interest		
1	9.45% TAMILNADU SDL 2011	0.06
2	12.00% TAMIL NADU SDL 2010	0.00
3	12.50% TAMILNADU SDL 2008	0.00
4	12.15% TAMILNADU SDL 2008	0.00
5	12.30% TAMILNADU LOAN 2007	0.07
6	13.05% TAMILNADU LOAN 2007	0.02
7	13.85% TAMILNADU SDL 2006	0.02
8	14.00% TAMILNADU S.D.L. 2005	0.12
9	13.00% TAMILNADU 2007	0.01
10	12.00% TAMIL NADU 2011	0.08
11	11.50% TAMIL NADU 2011	0.03
12	11.50% TAMIL NADU 2010	0.09
13	11.50% TAMIL NADU 2009	0.01
14	11.50% TAMIL NADU 2008	0.12
Total [C]		0.63
Total [A+B+C]		704,764.80
TELANGANA		
Loans Bearing Interest		
1	8.1% TELANGANA SDL 2025	1,000.00
2	6.17% TELANGANA SDL 2025	1,000.00
3	8.33% TELANGANA SDL 2025	1,348.20
4	5.9% TELANGANA SDL 2025	1,000.00
5	8.28% TELANGANA SDL 2025	1,300.00
6	8.35% TELANGANA SDL 2025	1,500.00
7	8.31% TELANGANA SDL 2025	1,000.00
8	8.26% TELANGANA SDL 2025	800.00

Sr. No.	Particulars	Balance as on end-March 2025
9	8.24% TELANGANA SDL 2025	1,200.00
10	7.98% TELANGANA SDL 2025	1,201.80
11	8.18% TELANGANA SDL 2025	1,000.00
12	8.19% TELANGANA SDL 2025	500.00
13	8.27% TELANGANA SDL 2025	500.00
14	8.31% TELANGANA SDL 2026	1,000.00
15	8.52% TELANGANA SDL 2026	1,000.00
16	8.53% TELANGANA SDL 2026	500.00
17	8.0% TELANGANA SDL 2026	1,000.00
18	6.72% TELANGANA SDL 2026	1,000.00
19	7.98% TELANGANA SDL 2026	1,500.00
20	8.02% TELANGANA SDL 2026	1,500.00
21	8.02% TELANGANA SDL 2026	500.00
22	6.24% TELANGANA SDL 2026	1,000.00
23	7.97% TELANGANA SDL 2026	1,500.00
24	7.85% TELANGANA SDL 2026	1,000.00
25	7.69% TELANGANA SDL 2026	500.00
26	7.62% TELANGANA SDL 2026	1,500.00
27	7.39% TELANGANA SDL 2026	2,000.00
28	7.16% TELANGANA SDL 2026	1,500.00
29	7.4% TELANGANA SDL 2026	3,000.00
30	7.79% TELANGANA SDL 2027	1,000.00
31	7.78% TELANGANA SDL 2027	2,500.00
32	7.61% TELANGANA SDL 2027	1,500.00
33	7.38% TELANGANA SDL 2027	1,800.00
34	7.28% TELANGANA SDL 2027	1,000.00
35	7.05% TELANGANA SDL 2027	2,000.00
36	7.03% TELANGANA SDL 2027	2,785.98
37	7.03% TELANGANA SDL 2027	2,000.00
38	7.11% TELANGANA SDL 2027	2,500.00
39	7.38% TELANGANA SDL 2027	1,500.00
40	7.25% TELANGANA SDL 2028	750.00
41	7.5% TELANGANA SDL 2028	1,000.00
42	6.98% TELANGANA SDL 2028	1,000.00
43	6.99% TELANGANA SDL 2028	2,461.20
44	7.55% TELANGANA SGS 2030	500.00
45	7.44% TELANGANA SGS 2030	1,000.00
46	7.99% TELANGANA SDL 2030	1,125.05
47	7.35% TELANGANA SDL 2030	823.97
48	7.65% TELANGANA SDL 2030	1,000.00
49	6.6% TELANGANA SDL 2030	2,000.00
50	7.45% TELANGANA SGS 2030	1,000.00
51	7.45% TELANGANA SGS 2030	1,000.00
52	7.46% TELANGANA SGS 2030	500.00
53	7.57% TELANGANA SGS 2031	500.00
54	8.14% TELANGANA SDL 2031	1,500.00
55	7.47% TELANGANA SGS 2031	1,000.00
56	7.15% TELANGANA SDL 2031	961.00
57	7.18% TELANGANA SDL 2032	1,500.00
58	7.61% TELANGANA SGS 2032	500.00
59	7.65% TELANGANA SDL 2032	1,200.00
60	7.69% TELANGANA SGS 2032	650.00
61	7.22% TELANGANA SDL 2032	2,000.00
62	7.47% TELANGANA SGS 2032	1,000.00
63	7.32% TELANGANA SDL 2032	1,000.00
64	7.49% TELANGANA SDL 2032	1,100.00
65	7.55% TELANGANA SGS 2032	1,000.00
66	7.04% TELANGANA SDL 2032	2,000.00
67	7.79% TELANGANA SDL 2032	800.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
68	7.18% TELANGANA SDL 2033	1,187.00
69	7.64% TELANGANA SGS 2033	500.00
70	7.43% TELANGANA SGS 2033	1,000.00
71	7.14% TELANGANA SDL 2033	2,000.00
72	7.34% TELANGANA SDL 2034	2,000.00
73	7.13% TELANGANA SDL 2034	1,000.00
74	7.73% TELANGANA SGS 2034	500.00
75	7.78% TELANGANA SGS 2034	1,500.00
76	7.93% TELANGANA SDL 2034	1,000.00
77	7.89% TELANGANA SDL 2034	1,000.00
78	7.09% TELANGANA SDL 2034	2,000.00
79	7.84% TELANGANA SGS 2034	1,000.00
80	7.66% TELANGANA SGS 2034	1,000.00
81	7.28% TELANGANA SDL 2035	3,000.00
82	7.49% TELANGANA SGS 2035	1,000.00
83	7.34% TELANGANA SDL 2035	1,000.00
84	7.99% TELANGANA SDL 2035	235.00
85	8.02% TELANGANA SDL 2035	4,000.00
86	7.93% TELANGANA SDL 2035	1,000.00
87	7.95% TELANGANA SDL 2035	1,000.00
88	7.26% TELANGANA SGS 2035	1,000.00
89	7.05% TELANGANA SDL 2035	1,000.00
90	7.83% TELANGANA SGS 2035	1,000.00
91	7.72% TELANGANA SGS 2035	500.00
92	7.74% TELANGANA SGS 2035	500.00
93	7.67% TELANGANA SGS 2035	1,000.00
94	7.63% TELANGANA SGS 2036	1,000.00
95	7.37% TELANGANA SDL 2036	2,000.00
96	7.36% TELANGANA SDL 2036	1,029.00
97	7.44% TELANGANA SGS 2036	1,000.00
98	7.47% TELANGANA SGS 2036	1,000.00
99	7.35% TELANGANA SGS 2036	1,000.00
100	7.94% TELANGANA SDL 2036	1,000.00
101	7.32% TELANGANA SGS 2036	1,000.00
102	7.84% TELANGANA SDL 2036	2,500.00
103	7.0% TELANGANA SDL 2036	1,500.00
104	7.13% TELANGANA SGS 2036	500.00
105	7.83% TELANGANA SGS 2036	500.00
106	7.89% TELANGANA SGS 2036	500.00
107	7.72% TELANGANA SGS 2036	500.00
108	7.59% TELANGANA SGS 2037	1,000.00
109	7.13% TELANGANA SDL 2037	1,000.00
110	7.95% TELANGANA SDL 2037	1,000.00
111	7.66% TELANGANA SDL 2037	700.00
112	7.7% TELANGANA SDL 2037	4,000.00
113	7.58% TELANGANA SDL 2037	1,200.00
114	7.16% TELANGANA SDL 2037	1,800.00
115	7.36% TELANGANA SGS 2037	1,000.00
116	7.34% TELANGANA SGS 2037	1,000.00
117	7.24% TELANGANA SDL 2037	1,000.00
118	7.23% TELANGANA SDL 2037	1,000.00
119	7.95% TELANGANA SDL 2037	1,000.00
120	7.52% TELANGANA SDL 2037	1,000.00
121	6.93% TELANGANA SDL 2037	1,000.00
122	7.67% TELANGANA SDL 2037	1,000.00
123	7.75% TELANGANA SGS 2037	500.00
124	7.7% TELANGANA SDL 2037	1,000.00
125	7.68% TELANGANA SGS 2037	1,000.00
126	7.68% TELANGANA SDL 2037	1,200.00

Sr. No.	Particulars	Balance as on end-March 2025
127	7.83% TELANGANA SDL 2038	1,600.00
128	8.16% TELANGANA SDL 2038	1,200.00
129	8.22% TELANGANA SDL 2038	1,200.00
130	8.15% TELANGANA SDL 2038	2,000.00
131	8.22% TELANGANA SDL 2038	500.00
132	7.35% TELANGANA SGS 2038	1,000.00
133	8.5% TELANGANA SDL 2038	1,250.00
134	7.28% TELANGANA SGS 2038	1,000.00
135	8.51% TELANGANA SDL 2038	500.00
136	7.25% TELANGANA SGS 2038	1,500.00
137	7.22% TELANGANA SGS 2038	1,500.00
138	8.6% TELANGANA SDL 2038	1,000.00
139	8.48% TELANGANA SDL 2038	1,000.00
140	7.7% TELANGANA SGS 2038	500.00
141	8.25% TELANGANA SDL 2039	2,000.00
142	8.52% TELANGANA SDL 2039	750.00
143	7.39% TELANGANA SGS 2039	1,500.00
144	7.44% TELANGANA SGS 2039	1,000.00
145	7.44% TELANGANA SGS 2039	1,000.00
146	7.12% TELANGANA SGS 2039	1,500.00
147	7.65% TELANGANA SGS 2039	500.00
148	7.84% TELANGANA SGS 2039	750.00
149	7.13% TELANGANA SGS 2039	1,000.00
150	7.59% TELANGANA SGS 2040	500.00
151	7.59% TELANGANA SGS 2040	500.00
152	7.44% TELANGANA SGS 2040	1,000.00
153	7.33% TELANGANA SGS 2040	1,000.00
154	7.35% TELANGANA SGS 2040	1,000.00
155	7.45% TELANGANA SGS 2040	1,000.00
156	7.29% TELANGANA SGS 2040	1,000.00
157	6.84% TELANGANA SDL 2040	1,500.00
158	7.56% TELANGANA SGS 2040	500.00
159	7.09% TELANGANA SDL 2040	1,500.00
160	7.84% TELANGANA SGS 2040	750.00
161	7.73% TELANGANA SGS 2040	1,000.00
162	6.71% TELANGANA SDL 2040	1,000.00
163	6.69% TELANGANA SDL 2040	2,000.00
164	6.65% TELANGANA SDL 2040	1,000.00
165	6.62% TELANGANA SDL 2041	1,000.00
166	6.86% TELANGANA SDL 2041	1,000.00
167	7.25% TELANGANA SDL 2041	1,200.00
168	7.37% TELANGANA SGS 2041	1,000.00
169	7.42% TELANGANA SGS 2041	1,000.00
170	7.43% TELANGANA SGS 2041	1,000.00
171	7.44% TELANGANA SGS 2041	1,000.00
172	6.98% TELANGANA SDL 2041	2,000.00
173	7.05% TELANGANA SDL 2041	1,000.00
174	7.36% TELANGANA SGS 2041	1,500.00
175	7.06% TELANGANA SDL 2041	1,000.00
176	7.47% TELANGANA SGS 2041	1,000.00
177	7.17% TELANGANA SDL 2041	1,000.00
178	7.14% TELANGANA SDL 2041	1,500.00
179	7.43% TELANGANA SGS 2041	1,000.00
180	7.58% TELANGANA SGS 2041	900.00
181	7.68% TELANGANA SGS 2042	500.00
182	7.48% TELANGANA SGS 2042	1,500.00
183	7.31% TELANGANA SGS 2042	1,000.00
184	7.37% TELANGANA SGS 2042	1,000.00
185	7.33% TELANGANA SGS 2042	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
186	7.29% TELANGANA SGS 2042	1,000.00
187	7.46% TELANGANA SGS 2042	1,000.00
188	7.14% TELANGANA SGS 2042	500.00
189	7.08% TELANGANA SDL 2042	2,000.00
190	7.6% TELANGANA SGS 2043	1,000.00
191	8.0% TELANGANA SDL 2043	600.00
192	8.24% TELANGANA SDL 2043	800.00
193	7.38% TELANGANA SGS 2043	1,000.00
194	8.1% TELANGANA SDL 2043	1,100.00
195	7.75% TELANGANA SDL 2043	2,000.00
196	8.05% TELANGANA SDL 2043	2,000.00
197	7.43% TELANGANA SGS 2043	1,000.00
198	8.28% TELANGANA SDL 2043	1,000.00
199	7.91% TELANGANA SDL 2043	1,000.00
200	8.42% TELANGANA SDL 2043	1,250.00
201	8.75% TELANGANA SDL 2043	1,968.00
202	7.4% TELANGANA SGS 2043	1,500.00
203	8.56% TELANGANA SDL 2043	2,000.00
204	8.52% TELANGANA SDL 2043	1,000.00
205	6.99% TELANGANA SDL 2043	1,000.00
206	7.63% TELANGANA SGS 2043	500.00
207	8.52% TELANGANA SDL 2043 NOV	1,000.00
208	8.43% TELANGANA SDL 2043	1,500.00
209	7.66% TELANGANA SGS 2044	500.00
210	8.33% TELANGANA SDL 2044	2,000.00
211	8.42% TELANGANA SDL 2044	1,000.00
212	7.61% TELANGANA SGS 2044	1,000.00
213	7.9% TELANGANA SDL 2044	1,000.00
214	7.34% TELANGANA SGS 2044	1,000.00
215	7.49% TELANGANA SGS 2044	1,000.00
216	7.63% TELANGANA SGS 2044	500.00
217	7.1% TELANGANA SGS 2044	1,000.00
218	7.46% TELANGANA SGS 2045	1,000.00
219	7.58% TELANGANA SGS 2045	1,000.00
220	7.35% TELANGANA SGS 2045	1,000.00
221	7.4% TELANGANA SGS 2045	1,000.00
222	7.92% TELANGANA SDL 2045	1,000.00
223	7.28% TELANGANA SGS 2045	1,000.00
224	7.74% TELANGANA SGS 2045	500.00
225	7.44% TELANGANA SGS 2045	1,000.00
226	7.11% TELANGANA SGS 2045	1,000.00
227	7.67% TELANGANA SGS 2045	1,000.00
228	7.1% TELANGANA SGS 2045	1,000.00
229	6.96% TELANGANA SDL 2045	1,500.00
230	7.59% TELANGANA SGS 2046	1,000.00
231	7.19% TELANGANA SGS 2046	1,000.00
232	7.44% TELANGANA SGS 2046	1,000.00
233	7.72% TELANGANA SGS 2046	500.00
234	7.34% TELANGANA SGS 2046	1,000.00
235	7.28% TELANGANA SGS 2046	1,000.00
236	7.74% TELANGANA SGS 2046	500.00
237	7.25% TELANGANA SGS 2046	1,000.00
238	7.1% TELANGANA SGS 2046	500.00
239	7.6% TELANGANA SGS 2047	1,000.00
240	7.11% TELANGANA SGS 2047	1,000.00
241	7.18% TELANGANA SGS 2047	1,000.00
242	7.27% TELANGANA SGS 2047	1,000.00
243	7.45% TELANGANA SGS 2047	1,000.00
244	7.16% TELANGANA SGS 2047	1,000.00

Sr. No.	Particulars	Balance as on end-March 2025
245	7.53% TELANGANA SGS 2047	500.00
246	7.1% TELANGANA SGS 2047	1,000.00
247	7.56% TELANGANA SGS 2048	1,000.00
248	7.74% TELANGANA SGS 2048	1,000.00
249	7.46% TELANGANA SGS 2048	1,000.00
250	7.42% TELANGANA SGS 2048	1,000.00
251	7.32% TELANGANA SGS 2048	2,000.00
252	7.23% TELANGANA SGS 2048	500.00
253	7.13% TELANGANA SGS 2049	1,000.00
254	7.08% TELANGANA SGS 2049	1,000.00
255	7.18% TELANGANA SGS 2049	1,000.00
256	7.27% TELANGANA SGS 2049	1,000.00
257	7.38% TELANGANA SGS 2049	1,000.00
258	7.23% TELANGANA SGS 2049	1,000.00
259	8.38% TELANGANA SDL 2049	1,022.00
260	7.32% TELANGANA SGS 2049	1,000.00
261	7.46% TELANGANA SGS 2049	500.00
262	7.35% TELANGANA SDL 2049	2,000.00
263	7.16% TELANGANA SGS 2049	500.00
264	7.1% TELANGANA SGS 2050	800.00
265	7.36% TELANGANA SGS 2050	1,000.00
266	7.48% TELANGANA SGS 2050	1,718.00
267	7.43% TELANGANA SGS 2050	1,000.00
268	6.64% TELANGANA SDL 2050	2,000.00
269	6.49% TELANGANA SDL 2050	1,000.00
270	7.31% TELANGANA SGS 2050	1,000.00
271	6.52% TELANGANA SDL 2050	1,500.00
272	6.69% TELANGANA SDL 2050	1,500.00
273	6.71% TELANGANA SDL 2050	1,500.00
274	6.94% TELANGANA SDL 2050	1,500.00
275	6.94% TELANGANA SDL 2050	1,500.00
276	6.78% TELANGANA SDL 2050	1,500.00
277	6.8% TELANGANA SDL 2050	1,000.00
278	6.8% TELANGANA SDL 2050	1,000.00
279	6.73% TELANGANA SDL 2050	1,572.80
280	6.74% TELANGANA SDL 2050	1,000.00
281	6.67% TELANGANA SDL 2050	2,000.00
282	7.12% TELANGANA SGS 2051	409.00
283	6.64% TELANGANA SDL 2051	1,000.00
284	6.61% TELANGANA SDL 2051	1,000.00
285	7.0% TELANGANA SDL 2051	1,000.00
286	7.2% TELANGANA SDL 2051	1,050.00
287	7.44% TELANGANA SGS 2051	1,000.00
288	6.89% TELANGANA SDL 2051	1,500.00
289	6.96% TELANGANA SDL 2051	1,500.00
290	7.04% TELANGANA SDL 2051	2,500.00
291	7.03% TELANGANA SDL 2051	3,000.00
292	7.39% TELANGANA SGS 2051	1,000.00
293	7.18% TELANGANA SDL 2051	1,000.00
294	7.24% TELANGANA SDL 2051	2,000.00
295	7.23% TELANGANA SGS 2052	1,000.00
296	7.07% TELANGANA SGS 2052	1,000.00
297	7.23% TELANGANA SGS 2053	1,000.00
298	7.44% TELANGANA SGS 2053	500.00
299	7.12% TELANGANA SGS 2054	1,000.00
300	7.35% TELANGANA SDL 2054	4,000.00
301	7.43% TELANGANA SDL 2054	2,000.00
302	7.11% TELANGANA SGS 2055	1,000.00
303	7.07% TELANGANA SGS 2055	500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
304	7.39% TELANGANA SDL 2059	2,324.00
305	7.31% TELANGANA SDL 2060	3,000.00
306	6.94% TELANGANA SDL 2060	765.00
	Total [A]	357,637.00
	Special Securities	
1	8.05% TELANGANA UDAY BOND 2025	0.01
2	7.62% TELANGANA UDAY BOND 2026	699.00
3	7.71% TELANGANA UDAY BOND 2026	193.29
4	7.81% TELANGANA UDAY BOND 2027	699.00
5	7.93% TELANGANA UDAY BOND 2027	193.29
6	8.27% TELANGANA UDAY BOND 2028	699.00
7	8.27% TELANGANA UDAY BOND 2028	193.29
8	8.08% TELANGANA UDAY BOND 2029	699.00
9	8.07% TELANGANA UDAY BOND 2029	193.29
10	7.98% TELANGANA UDAY BOND 2030	699.00
11	8.04% TELANGANA UDAY BOND 2030	193.29
12	8.04% TELANGANA UDAY BOND 2031	699.00
13	8.08% TELANGANA UDAY BOND 2031	193.29
14	7.96% TELANGANA UDAY BOND 2032	699.00
15	7.95% TELANGANA UDAY BOND 2032	193.29
	Total [B]	6,246.06
	Total [A+B]	363,883.06
	Loans not bearing interest	
1	14.00% A.P. S.D 2005	0.05
2	13.00% A.P. SDL 2007	0.00
3	12.00% A.P. SDL 2011	0.00
4	11.50% A.P. SDL 2011	0.00
5	11.50% A.P. SDL 2010	0.00
6	11.50% A.P. SDL 2009	0.01
7	11.50% A.P. SDL 2008	0.00
	Total [C]	0.07
	Total [A+B+C]	363,883.13
	TRIPURA	
	Loans Bearing Interest	
1	8.32% TRIPURA SDL 2025	200.00
2	8.11% TRIPURA SDL 2025	300.00
3	8.65% TRIPURA SDL 2026	75.00
4	8.05% TRIPURA SDL 2026	250.00
5	7.57% TRIPURA SDL 2026	230.00
6	7.22% TRIPURA SDL 2026	240.00
7	7.22% TRIPURA SDL 2027	270.00
8	7.5% TRIPURA SDL 2027	400.00
9	7.27% TRIPURA SDL 2027	417.00
10	7.88% TRIPURA SDL 2028	320.00
11	8.2% TRIPURA SDL 2028	500.00
12	8.43% TRIPURA SDL 2028	200.00
13	8.82% TRIPURA SDL 2028	200.00
14	8.09% TRIPURA SDL 2028	242.83
15	8.27% TRIPURA SDL 2029	200.00
16	8.38% TRIPURA SDL 2029	200.00
17	7.2% TRIPURA SDL 2029	450.00
18	7.23% TRIPURA SDL 2029	615.00
19	7.21% TRIPURA SDL 2029	615.00
20	7.17% TRIPURA SDL 2030	400.00
21	6.98% TRIPURA SDL 2030	470.00
22	7.5% TRIPURA SDL 2030	378.00
23	6.7% TRIPURA SDL 2030	400.00
24	6.55% TRIPURA SDL 2030	300.00
25	6.81% TRIPURA SDL 2035	413.00

Sr. No.	Particulars	Balance as on end-March 2025
26	6.65% TRIPURA SDL 2035	600.00
27	7.34% TRIPURA SDL 2036	142.00
28	7.29% TRIPURA SDL 2036	61.00
29	6.99% TRIPURA SDL 2036	300.00
	Total [A]	9,388.83
	UTTAR PRADESH	
	Loans Bearing Interest	
1	8.08% UTTARPRADESH SDL 2025	2,000.00
2	8.09% UTTARPRADESH SDL 2025	2,000.00
3	8.27% UTTARPRADESH SDL 2025	2,000.00
4	8.2% UTTARPRADESH SDL 2025	2,000.00
5	8.31% UTTARPRADESH SDL 2025	2,000.00
6	8.26% UTTARPRADESH SDL 2025	500.00
7	8.29% UTTARPRADESH SDL 2025	500.00
8	8.23% UTTARPRADESH SDL 2025	1,000.00
9	8.17% UTTARPRADESH SDL 2025	1,000.00
10	7.98% UTTARPRADESH SDL 2025	1,500.00
11	7.99% UTTARPRADESH SDL 2025	1,500.00
12	8.15% UTTARPRADESH SDL 2025	1,000.00
13	8.17% UTTARPRADESH SDL 2025	1,000.00
14	8.23% UTTARPRADESH SDL 2025	1,500.00
15	8.34% UTTARPRADESH SDL 2026	2,000.00
16	8.39% UTTARPRADESH SDL 2026	2,000.00
17	8.53% UTTARPRADESH SDL 2026	2,500.00
18	8.83% UTTARPRADESH SDL 2026	2,500.00
19	8.58% UTTARPRADESH SDL 2026	1,500.00
20	8.02% UTTARPRADESH SDL 2026	2,400.00
21	8.03% UTTARPRADESH SDL 2026	3,000.00
22	8.02% UTTARPRADESH SDL 2026	1,500.00
23	8.08% UTTARPRADESH SDL 2026	1,000.00
24	7.99% UTTARPRADESH SDL 2026	1,000.00
25	7.86% UTTARPRADESH SDL 2026	2,000.00
26	7.69% UTTARPRADESH SDL 2026	1,000.00
27	7.63% UTTARPRADESH SDL 2026	2,000.00
28	7.58% UTTARPRADESH SDL 2026	2,000.00
29	7.39% UTTARPRADESH SDL 2026	2,250.00
30	7.19% UTTARPRADESH SDL 2026	2,250.00
31	7.16% UTTARPRADESH SDL 2026	2,400.00
32	7.24% UTTARPRADESH SDL 2026	1,600.00
33	7.41% UTTARPRADESH SDL 2026	2,000.00
34	6.85% UTTARPRADESH SDL 2026	2,000.00
35	6.87% UTTARPRADESH SDL 2026	1,350.00
36	7.17% UTTARPRADESH SDL 2027	2,000.00
37	7.2% UTTARPRADESH SDL 2027	2,000.00
38	7.62% UTTARPRADESH SDL 2027	2,500.00
39	7.78% UTTARPRADESH SDL 2027	1,500.00
40	7.87% UTTARPRADESH SDL 2027	1,650.00
41	7.64% UTTARPRADESH SDL 2027	1,650.00
42	7.67% UTTARPRADESH SDL 2027	4,000.00
43	7.61% UTTARPRADESH SDL 2027	2,000.00
44	7.61% UTTARPRADESH SDL 2027	2,000.00
45	7.52% UTTARPRADESH SDL 2027	1,000.00
46	7.29% UTTARPRADESH SDL 2027	2,000.00
47	7.19% UTTARPRADESH SDL 2027	2,000.00
48	7.23% UTTARPRADESH SDL 2027	1,000.00
49	7.27% UTTARPRADESH SDL 2027	1,000.00

Statements

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
50	7.37% UTTARPRADESH SDL 2027	2,500.00
51	7.47% UTTARPRADESH SDL 2027	2,500.00
52	7.56% UTTARPRADESH SDL 2027	2,500.00
53	7.59% UTTARPRADESH SDL 2027	3,000.00
54	7.7% UTTARPRADESH SDL 2027	1,500.00
55	7.67% UTTARPRADESH SDL 2027	2,000.00
56	7.76% UTTARPRADESH SDL 2027	1,000.00
57	7.85% UTTARPRADESH SDL 2027	2,800.00
58	7.92% UTTARPRADESH SDL 2028	3,000.00
59	8.34% UTTARPRADESH SDL 2028	3,000.00
60	8.43% UTTARPRADESH SDL 2028	1,400.00
61	8.27% UTTARPRADESH SDL 2028	1,400.00
62	8.14% UTTARPRADESH SDL 2028	2,000.00
63	7.98% UTTARPRADESH SDL 2028	2,500.00
64	8.39% UTTARPRADESH SDL 2028	2,500.00
65	8.45% UTTARPRADESH SDL 2028	3,000.00
66	8.73% UTTARPRADESH SDL 2028	3,000.00
67	8.71% UTTARPRADESH SDL 2028	2,000.00
68	8.73% UTTARPRADESH SDL 2028 OCT	2,000.00
69	8.66% UTTARPRADESH SDL 2028	1,500.00
70	8.6% UTTARPRADESH SDL 2028	2,000.00
71	8.19% UTTARPRADESH SDL 2028	1,500.00
72	8.08% UTTARPRADESH SDL 2028	3,000.00
73	8.29% UTTARPRADESH SDL 2029	2,000.00
74	8.22% UTTARPRADESH SDL 2029	3,000.00
75	8.18% UTTARPRADESH SDL 2029	3,000.00
76	8.34% UTTARPRADESH SDL 2029	3,000.00
77	8.32% UTTARPRADESH SDL 2029	3,000.00
78	8.45% UTTARPRADESH SDL 2029	3,000.00
79	8.43% UTTARPRADESH SDL 2029	3,000.00
80	8.39% UTTARPRADESH SDL 2029	3,000.00
81	7.12% UTTARPRADESH SDL 2029	4,000.00
82	7.05% UTTARPRADESH SDL 2029	2,000.00
83	7.17% UTTARPRADESH SDL 2029	2,000.00
84	7.18% UTTARPRADESH SDL 2029	2,000.00
85	7.07% UTTARPRADESH SDL 2029	1,000.00
86	7.14% UTTARPRADESH SDL 2029	2,000.00
87	7.12% UTTARPRADESH SDL 2029	2,000.00
88	7.26% UTTARPRADESH SDL 2029	2,000.00
89	7.2% UTTARPRADESH SDL 2029	3,000.00
90	7.19% UTTARPRADESH SDL 2029	4,000.00
91	7.23% UTTARPRADESH SDL 2029	2,000.00
92	7.28% UTTARPRADESH SDL 2029	1,500.00
93	7.19% UTTARPRADESH SDL 2029	1,500.00
94	7.26% UTTARPRADESH SDL 2029	1,500.00
95	7.29% UTTARPRADESH SDL 2029	1,500.00
96	7.16% UTTARPRADESH SDL 2029	2,500.00
97	7.18% UTTARPRADESH SDL 2030	3,000.00
98	7.22% UTTARPRADESH SDL 2030	2,000.00
99	7.18% UTTARPRADESH SDL 2030	2,500.00
100	7.14% UTTARPRADESH SDL 2030	2,250.00
101	7.09% UTTARPRADESH SDL 2030	2,750.00
102	6.91% UTTARPRADESH SDL 2030	2,250.00
103	7.03% UTTARPRADESH SDL 2030	2,750.00
104	7.04% UTTARPRADESH SDL 2030	3,000.00

Sr. No.	Particulars	Balance as on end-March 2025
105	6.9% UTTARPRADESH SDL 2030	2,000.00
106	7.1% UTTARPRADESH SDL 2030	4,000.00
107	7.93% UTTARPRADESH SDL 2030	5,000.00
108	7.3% UTTARPRADESH SDL 2030	3,703.00
109	7.65% UTTARPRADESH SDL 2030	2,000.00
110	7.0% UTTARPRADESH SDL 2030	1,000.00
111	6.86% UTTARPRADESH SDL 2030	2,000.00
112	6.69% UTTARPRADESH SDL 2030	500.00
113	6.5% UTTAR PRADESH SDL 2030	500.00
114	6.44% UTTARPRADESH SDL 2030	500.00
115	6.67% UTTARPRADESH SDL 2030	1,000.00
116	6.64% UTTARPRADESH SDL 2030	1,000.00
117	6.68% UTTARPRADESH SDL 2030	1,000.00
118	6.74% UTTARPRADESH SDL 2030	1,500.00
119	6.9% UTTARPRADESH SDL 2030	2,500.00
120	6.91% UTTARPRADESH SDL 2030	1,500.00
121	6.63% UTTARPRADESH SDL 2030	2,000.00
122	6.54% UTTARPRADESH SDL 2030	2,000.00
123	6.42% UTTARPRADESH SDL 2030	2,500.00
124	6.59% UTTARPRADESH SDL 2030	1,000.00
125	6.6% UTTARPRADESH SDL 2030	1,000.00
126	6.58% UTTARPRADESH SDL 2030	2,000.00
127	6.56% UTTARPRADESH SDL 2030	1,000.00
128	6.6% UTTARPRADESH SDL 2030	3,000.00
129	6.62% UTTARPRADESH SDL 2030	4,000.00
130	6.6% UTTARPRADESH SDL 2031	3,000.00
131	6.61% UTTARPRADESH SDL 2031	2,500.00
132	6.62% UTTARPRADESH SDL 2031	3,000.00
133	6.64% UTTARPRADESH SDL 2031	3,500.00
134	6.88% UTTARPRADESH SDL 2031	3,000.00
135	6.94% UTTARPRADESH SDL 2031	3,000.00
136	7.08% UTTARPRADESH SDL 2031	4,000.00
137	7.2% UTTARPRADESH SDL 2031	4,000.00
138	7.19% UTTARPRADESH SDL 2031	5,000.00
139	7.17% UTTARPRADESH SDL 2031	5,500.00
140	7.16% UTTARPRADESH SDL 2031	5,500.00
141	6.88% UTTARPRADESH SDL 2031	2,500.00
142	6.94% UTTARPRADESH SDL 2031	2,500.00
143	6.99% UTTARPRADESH SDL 2031	2,500.00
144	7.01% UTTARPRADESH SDL 2031	2,500.00
145	6.99% UTTARPRADESH SDL 2031	2,500.00
146	7.02% UTTARPRADESH SDL 2031	2,500.00
147	6.97% UTTARPRADESH SDL 2031	2,500.00
148	6.98% UTTARPRADESH SDL 2031	2,500.00
149	6.89% UTTARPRADESH SDL 2031	2,500.00
150	6.87% UTTARPRADESH SDL 2031	2,500.00
151	6.84% UTTARPRADESH SDL 2031	2,500.00
152	6.92% UTTARPRADESH SDL 2031	2,500.00
153	6.97% UTTARPRADESH SDL 2031	2,500.00
154	6.99% UTTARPRADESH SDL 2031	2,500.00
155	6.93% UTTARPRADESH SDL 2031	2,500.00
156	6.93% UTTARPRADESH SDL 2031	2,500.00
157	6.96% UTTARPRADESH SDL 2031	2,500.00
158	7.04% UTTARPRADESH SDL 2031	2,500.00
159	7.12% UTTARPRADESH SDL 2032	2,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
160	7.15% UTTARPRADESH SDL 2032	2,000.00
161	7.24% UTTARPRADESH SDL 2032	3,000.00
162	7.28% UTTARPRADESH SDL 2032	5,000.00
163	7.46% UTTARPRADESH SGS 2032	3,000.00
164	7.34% UTTARPRADESH SDL 2032	1,500.00
165	7.66% UTTARPRADESH SGS 2032	2,500.00
166	7.68% UTTARPRADESH SGS 2032	2,500.00
167	7.81% UTTARPRADESH SGS 2032	2,500.00
168	7.08% UTTARPRADESH SGS 2032	3,000.00
169	7.1% UTTARPRADESH SGS 2032	3,000.00
170	7.66% UTTARPRADESH SGS 2033	2,000.00
171	7.66% UTTARPRADESH SGS 2033	3,500.00
172	7.73% UTTARPRADESH SGS 2033	3,000.00
173	7.17% UTTARPRADESH SGS 2033	1,000.00
174	7.79% UTTARPRADESH SGS 2033	3,000.00
175	7.45% UTTARPRADESH SGS 2033	2,000.00
176	7.33% UTTARPRADESH SGS 2033	2,000.00
177	7.4% UTTARPRADESH SGS 2033	3,000.00
178	7.7% UTTARPRADESH SGS 2033	3,000.00
179	7.71% UTTARPRADESH SGS 2033	2,000.00
180	7.73% UTTARPRADESH SGS 2033	2,500.00
181	7.75% UTTARPRADESH SGS 2033	2,000.00
182	7.62% UTTARPRADESH SGS 2033	2,000.00
183	7.67% UTTARPRADESH SGS 2033	2,000.00
184	7.49% UTTARPRADESH SGS 2034	3,000.00
185	7.48% UTTARPRADESH SGS 2034	3,000.00
186	7.46% UTTARPRADESH SGS 2034	2,450.00
187	7.38% UTTARPRADESH SGS 2034	2,000.00
188	7.81% UTTARPRADESH SGS 2034	2,612.00
189	7.35% UTTARPRADESH SDL 2034	1,500.00
190	7.41% UTTARPRADESH SGS 2034	2,500.00
191	7.49% UTTARPRADESH SGS 2034	3,000.00
192	7.7% UTTARPRADESH SGS 2034	2,000.00
193	7.68% UTTARPRADESH SGS 2034	2,000.00
194	7.81% UTTARPRADESH SGS 2034	3,000.00
195	7.72% UTTARPRADESH SGS 2034	2,000.00
196	7.73% UTTARPRADESH SGS 2034	2,500.00
197	7.68% UTTARPRADESH SGS 2034	2,200.00
198	7.75% UTTARPRADESH SGS 2034	2,000.00
199	7.62% UTTARPRADESH SGS 2034	2,000.00
200	7.65% UTTARPRADESH SGS 2034	2,000.00
201	7.62% UTTARPRADESH SGS 2035	3,500.00
202	7.69% UTTARPRADESH SGS 2035	3,500.00
203	7.75% UTTARPRADESH SGS 2035	2,500.00
204	7.78% UTTARPRADESH SGS 2035	3,000.00
205	7.5% UTTARPRADESH SGS 2035	3,000.00
206	7.56% UTTARPRADESH SGS 2035	3,000.00
207	7.69% UTTARPRADESH SGS 2035	2,000.00
208	7.73% UTTARPRADESH SGS 2035	2,000.00
209	7.7% UTTARPRADESH SGS 2035	2,000.00
210	7.72% UTTARPRADESH SGS 2036	3,500.00
211	7.64% UTTARPRADESH SGS 2036	3,500.00
212	7.38% UTTARPRADESH SGS 2036	2,000.00
213	7.48% UTTARPRADESH SGS 2036	3,000.00
214	7.78% UTTARPRADESH SGS 2036	2,500.00

Sr. No.	Particulars	Balance as on end-March 2025
215	7.49% UTTARPRADESH SGS 2036	2,500.00
216	7.19% UTTARPRADESH SGS 2036	6,000.00
217	7.15% UTTARPRADESH SGS 2037	5,000.00
218	7.74% UTTARPRADESH SGS 2037	3,000.00
219	7.15% UTTARPRADESH SGS 2037	1,500.00
220	7.39% UTTARPRADESH SDL 2037	2,000.00
221	7.91% UTTARPRADESH SGS 2037	3,500.00
222	7.75% UTTARPRADESH SGS 2038	2,500.00
223	7.51% UTTARPRADESH SGS 2038	2,500.00
224	7.08% UTTARPRADESH SGS 2038	6,000.00
225	7.16% UTTARPRADESH SGS 2039	4,500.00
226	7.25% UTTARPRADESH SGS 2039	1,500.00
227	7.17% UTTARPRADESH SGS 2039	1,000.00
228	7.46% UTTARPRADESH SGS 2039	3,000.00
229	7.52% UTTARPRADESH SGS 2039	2,500.00
230	7.16% UTTARPRADESH SGS 2039	6,000.00
231	7.2% UTTARPRADESH SGS 2040	3,000.00
232	7.24% UTTARPRADESH SGS 2040	2,000.00
233	7.48% UTTARPRADESH SGS 2040	3,000.00
234	7.51% UTTARPRADESH SGS 2040	3,000.00
235	7.27% UTTARPRADESH SGS 2041	1,500.00
236	7.48% UTTARPRADESH SGS 2042	3,000.00
237	7.48% UTTARPRADESH SGS 2044	3,000.00
	Total [A]	564,615.00
	Special Securities	
1	8.32% UP UDAY BOND 2025	1,233.42
2	8.61% UP SPL BOND 2025	451.18
3	8.67 UP SPECIAL BONDS 2025	448.71
4	8.61% UP SPL BOND 2025 OCT	75.84
5	8.65 UP SPECIAL BOND 2025	78.30
6	8.39% UP UDAY BOND 2026	306.42
7	8.30% UP UDAY BOND 2026	1,312.30
8	8.21% UP UDAY BOND 2026	408.99
9	8.14% UP UDAY BOND 2026	1,233.42
10	8.43% UP SPL BOND 2026	451.18
11	8.55 UP SPECIAL BOND 2026	448.71
12	8.43% UP SPL BOND 2026 OCT	75.84
13	8.57 UP SPECIAL BOND 2026	78.30
14	8.66% UP UDAY BOND 2027	306.42
15	8.70% UP UDAY BOND 2027	1,312.30
16	8.42% UP UDAY BOND 2027	408.99
17	8.38% UP UDAY BOND 2027	1,233.42
18	8.57% UP SPL BOND 2027	451.18
19	8.68 UP SPECIAL BOND 2027	448.71
20	8.57% UP SPL BOND 2027 OCT	75.84
21	8.67 UP SPECIAL BOND 2027	78.30
22	8.87% UP UDAY BOND 2028	306.42
23	8.71% UP UDAY BOND 2028	1,312.30
24	8.64% UP UDAY BOND 2028	408.99
25	8.49% UP UDAY BOND 2028	1,233.42
26	8.35% UP SPL BOND 2028	451.18
27	8.61 UP SPECIAL BOND 2028	448.71
28	8.35% UP SPL BOND 2028 OCT	75.84
29	8.61 UP SPECIAL BOND 2028 DEC	78.30
30	8.63% UP UDAY BOND 2029	306.42

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Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
31	8.45% UP UDAY BOND 2029	1,312.30
32	8.44% UP UDAY BOND 2029	408.99
33	8.35% UP UDAY BOND 2029	1,233.42
34	8.75% UP UDAY BOND 2030	306.42
35	8.62% UP UDAY BOND 2030	1,312.30
36	8.59% UP UDAY BOND 2030	408.99
37	8.49% UP UDAY BOND 2030	1,233.42
38	8.90% UP UDAY BOND 2031	306.48
39	8.77% UP UDAY BOND 2031	1,312.36
40	8.70% UP UDAY BOND 2031	408.82
41	8.58% UP UDAY BOND 2031	1,233.71
Total [B]		25,016.52
Total [A+B]		589,631.52
Loans not bearing interest		
1	7.17% U.P. SDL 2017	0.05
2	8.00% U.P. SDL 2012	0.00
3	9.45% U.P. SDL 2011	0.10
4	12.00% U.P. SDL 2010	0.00
5	12.30% U.P. SDL 2007	0.01
6	13.85% U.P. SDL 2006	0.00
7	14.00% U.P. SDL 2005	0.02
8	13.50% U.P. SDL 2003	0.03
9	13.00% U.P. SDL 2007	0.06
10	12.00% U.P. SDL 2011	0.13
11	11.50% U.P. SDL 2011	0.00
12	11.50% U.P. SDL 2010	0.04
13	11.50% U.P. SDL 2009	0.06
14	11.50% U.P. SDL 2008	0.10
Total [C]		0.59
Total [A+B+C]		589,632.12
UTTARAKHAND		
Loans Bearing Interest		
1	8.28% UTTARAKHAND SDL 2025	750.00
2	8.29% UTTARAKHAND SDL 2025	500.00
3	8.16% UTTARAKHAND SDL 2025	500.00
4	7.98% UTTARAKHAND SDL 2025	250.00
5	8.19% UTTARAKHAND SDL 2025	400.00
6	8.19% UTTARAKHAND SDL 2025	200.00
7	8.4% UTTARAKHAND SDL 2026	300.00
8	8.65% UTTARAKHAND SDL 2026	500.00
9	8.53% UTTARAKHAND SDL 2026	500.00
10	7.36% UTTARAKHAND SGS 2026	1,000.00
11	7.98% UTTARAKHAND SDL 2026	290.00
12	8.06% UTTARAKHAND SDL 2026	500.00
13	7.39% UTTARAKHAND SDL 2026	1,000.00
14	7.18% UTTARAKHAND SDL 2026	250.00
15	7.18% UTTARAKHAND SDL 2026	500.00
16	7.25% UTTARAKHAND SDL 2026	500.00
17	7.42% UTTARAKHAND SDL 2026	1,000.00
18	6.97% UTTARAKHAND SDL 2026	260.00
19	7.18% UTTARAKHAND SDL 2027	400.00
20	7.93% UTTARAKHAND SDL 2027	750.00
21	7.59% UTTARAKHAND SDL 2027	200.00
22	7.21% UTTARAKHAND SDL 2027	500.00
23	7.22% UTTARAKHAND SDL 2027	300.00

Sr. No.	Particulars	Balance as on end-March 2025
24	7.29% UTTARAKHAND SDL 2027	300.00
25	7.35% UTTARAKHAND SDL 2027	400.00
26	7.4% UTTARAKHAND SDL 2027	500.00
27	7.54% UTTARAKHAND SDL 2027	500.00
28	7.59% UTTARAKHAND SDL 2027	500.00
29	7.65% UTTARAKHAND SDL 2027	300.00
30	7.67% UTTARAKHAND SDL 2027	300.00
31	7.67% UTTARAKHAND SDL 2027	300.00
32	7.77% UTTARAKHAND SDL 2027	200.00
33	8.08% UTTARAKHAND SDL 2028	200.00
34	8.2% UTTARAKHAND SDL 2028	300.00
35	8.05% UTTARAKHAND SDL 2028	500.00
36	8.25% UTTARAKHAND SDL 2028	400.00
37	8.42% UTTARAKHAND SDL 2028	400.00
38	8.29% UTTARAKHAND SDL 2028	200.00
39	8.14% UTTARAKHAND SDL 2028	360.00
40	7.8% UTTARAKHAND SDL 2028	500.00
41	8.2% UTTARAKHAND SDL 2028	300.00
42	8.29% UTTARAKHAND SDL 2028	300.00
43	8.39% UTTARAKHAND SDL 2028	300.00
44	8.4% UTTARAKHAND SDL 2028	200.00
45	8.53% UTTARAKHAND SDL 2028	300.00
46	8.58% UTTARAKHAND SDL 2028	500.00
47	8.46% UTTARAKHAND SDL 2028	250.00
48	8.42% UTTARAKHAND SDL 2028	250.00
49	8.49% UTTARAKHAND SDL 2028	200.00
50	8.61% UTTARAKHAND SDL 2028	300.00
51	8.74% UTTARAKHAND SDL 2028	250.00
52	8.76% UTTARAKHAND SDL 2028	300.00
53	8.7% UTTARAKHAND SDL 2028	250.00
54	8.56% UTTARAKHAND SDL 2028	250.00
55	8.55% UTTARAKHAND SDL 2028	300.00
56	8.38% UTTARAKHAND SDL 2028	300.00
57	8.19% UTTARAKHAND SDL 2028	300.00
58	8.23% UTTARAKHAND SDL 2029	200.00
59	8.32% UTTARAKHAND SDL 2029	200.00
60	8.41% UTTARAKHAND SDL 2029	250.00
61	8.08% UTTARAKHAND SDL 2029	300.00
62	8.19% UTTARAKHAND SDL 2029	500.00
63	7.5% UTTARAKHAND SGS 2029	900.00
64	6.9% UTTARAKHAND SDL 2029	250.00
65	7.14% UTTARAKHAND SDL 2029	250.00
66	7.15% UTTARAKHAND SDL 2029	300.00
67	7.19% UTTARAKHAND SDL 2029	300.00
68	7.05% UTTARAKHAND SGS 2029	500.00
69	7.17% UTTARAKHAND SDL 2029	500.00
70	7.29% UTTARAKHAND SDL 2029	250.00
71	7.11% UTTARAKHAND SDL 2030	250.00
72	7.04% UTTARAKHAND SDL 2030	250.00
73	6.9% UTTARAKHAND SDL 2030	250.00
74	7.06% UTTARAKHAND SDL 2030	500.00
75	6.88% UTTARAKHAND SDL 2030	500.00
76	7.1% UTTARAKHAND SDL 2030	500.00
77	7.45% UTTARAKHAND SDL 2030	250.00
78	7.35% UTTARAKHAND SDL 2030	250.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
79	7.85% UTTARAKHAND SDL 2030	1,000.00
80	7.39% UTTARAKHAND SGS 2030	500.00
81	6.43% UTTARAKHAND SDL 2030	500.00
82	6.67% UTTARAKHAND SDL 2030	500.00
83	6.9% UTTARAKHAND SDL 2030	500.00
84	6.62% UTTARAKHAND SDL 2030	500.00
85	6.44% UTTARAKHAND SDL 2030	700.00
86	7.06% UTTARAKHAND SGS 2030	500.00
87	7.15% UTTARAKHAND SGS 2030	1,000.00
88	6.6% UTTARAKHAND SDL 2031	500.00
89	6.84% UTTARAKHAND SDL 2031	1,000.00
90	6.8% UTTARAKHAND SDL 2031	1,000.00
91	6.94% UTTARAKHAND SDL 2031	700.00
92	7.0% UTTARAKHAND SDL 2031	500.00
93	7.05% UTTARAKHAND SDL 2031	500.00
94	7.13% UTTARAKHAND SGS 2032	1,000.00
95	7.25% UTTARAKHAND SDL 2032	500.00
96	7.14% UTTARAKHAND SGS 2032	2,000.00
97	7.23% UTTARAKHAND SGS 2032	1,000.00
98	7.17% UTTARAKHAND SGS 2032	1,000.00
99	7.05% UTTARAKHAND SGS 2032	2,000.00
100	7.34% UTTARAKHAND SDL 2032	1,000.00
101	7.85% UTTARAKHAND SGS 2032	500.00
102	7.62% UTTARAKHAND SGS 2033	500.00
103	7.67% UTTARAKHAND SGS 2033	750.00
104	7.74% UTTARAKHAND SGS 2033	750.00
105	7.76% UTTARAKHAND SGS 2033	700.00
106	7.47% UTTARAKHAND SGS 2033	500.00
107	7.48% UTTARAKHAND SGS 2033	500.00
108	7.54% UTTARAKHAND SGS 2033	500.00
109	7.71% UTTARAKHAND SGS 2033	800.00
110	7.67% UTTARAKHAND SGS 2033	500.00
111	7.46% UTTARAKHAND SGS 2034	1,000.00
112	7.47% UTTARAKHAND SGS 2034	1,500.00
	Total [A]	56,710.00
Loans not bearing interest		
1	12.00% U.P. SDL 2010	0.00
2	12.30% U.P. SDL 2007	0.00
3	13.85% U.P. SDL 2006	0.00
4	14.00% U.P. SDL 2005	0.00
5	13.50% U.P. SDL 2003	0.00
6	13.00% U.P. SDL 2007	0.00
7	12.00% U.P. SDL 2011	0.01
8	11.50% U.P. SDL 2011	0.00
9	11.50% U.P. SDL 2010	0.00
10	11.50% U.P. SDL 2009	0.00
11	11.50% U.P. SDL 2008	0.01
	Total [B]	0.02
	Total [A+B]	56,710.02
WEST BENGAL		
Loans Bearing Interest		
1	8.08% WEST BENGAL SDL 2025	1,000.00
2	8.17% WESTBENGAL SDL 2025	1,500.00
3	8.21% WESTBENGAL SDL 2025	1,500.00
4	8.31% WESTBENGAL SDL 2025	1,500.00

Sr. No.	Particulars	Balance as on end-March 2025
5	8.3% WESTBENGAL SDL 2025	1,500.00
6	8.17% WESTBENGAL SDL 2025	1,500.00
7	7.97% WESTBENGAL SDL 2025	1,000.00
8	8.15% WESTBENGAL SDL 2025	1,500.00
9	8.18% WESTBENGAL SDL 2025	1,200.00
10	8.22% WESTBENGAL SDL 2025	1,000.00
11	8.27% WESTBENGAL SDL 2025	1,300.00
12	8.31% WESTBENGAL SDL 2026	1,000.00
13	8.4% WESTBENGAL SDL 2026	1,500.00
14	8.51% WESTBENGAL SDL 2026	1,000.00
15	8.88% WESTBENGAL SDL 2026	2,500.00
16	8.57% WESTBENGAL SDL 2026	1,000.00
17	8.1% WESTBENGAL SDL 2026	2,500.00
18	8.09% WESTBENGAL SDL 2026	2,000.00
19	7.86% WESTBENGAL SDL 2026	1,500.00
20	7.69% WESTBENGAL SDL 2026	1,000.00
21	7.63% WESTBENGAL SDL 2026	1,000.00
22	7.58% WESTBENGAL SDL 2026	500.00
23	7.19% WESTBENGAL SDL 2026	2,000.00
24	7.16% WESTBENGAL SDL 2026	1,500.00
25	7.25% WESTBENGAL SDL 2026	1,500.00
26	7.42% WESTBENGAL SDL 2026	1,500.00
27	6.88% WESTBENGAL SDL 2026	700.00
28	7.1% WESTBENGAL SDL 2026	2,000.00
29	7.29% WESTBENGAL SDL 2026	2,000.00
30	7.16% WESTBENGAL SDL 2027	2,300.00
31	7.21% WESTBENGAL SDL 2027	2,500.00
32	7.63% WESTBENGAL SDL 2027	2,500.00
33	7.78% WESTBENGAL SDL 2027	3,000.00
34	7.92% WESTBENGAL SDL 2027	5,000.00
35	7.64% WESTBENGAL SDL 2027	1,930.52
36	7.28% WESTBENGAL SDL 2027	2,000.00
37	7.28% WESTBENGAL SDL 2027	1,000.00
38	7.2% WESTBENGAL SDL 2027	1,000.00
39	7.25% WESTBENGAL SDL 2027	2,000.00
40	7.66% WESTBENGAL SDL 2027	1,500.00
41	7.53% WESTBENGAL SDL 2027	2,000.00
42	7.68% WESTBENGAL SDL 2027	2,000.00
43	7.72% WESTBENGAL SDL 2027	3,000.00
44	7.77% WESTBENGAL SDL 2028	2,000.00
45	8.09% WESTBENGAL SDL 2028	2,000.00
46	8.29% WESTBENGAL SDL 2028	2,000.00
47	8.42% WESTBENGAL SDL 2028	2,000.00
48	8.27% WESTBENGAL SDL 2028	2,000.00
49	8.09% WESTBENGAL SDL 2028	911.00
50	6.65% WESTBENGAL SDL 2028	3,000.00
51	8.44% WESTBENGAL SDL 2028	2,000.00
52	6.79% WESTBENGAL SDL 2028	2,500.00
53	6.83% WESTBENGAL SDL 2028	1,500.00
54	8.4% WESTBENGAL SDL 2028	1,000.00
55	8.45% WESTBENGAL SDL 2028	2,000.00
56	6.79% WESTBENGAL SDL 2028	1,500.00
57	8.21% WESTBENGAL SDL 2029	2,500.00
58	8.35% WESTBENGAL SDL 2029	1,500.00
59	8.44% WESTBENGAL SDL 2029	2,000.00

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Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
60	8.39% WESTBENGAL SDL 2029	2,500.00
61	8.1% WESTBENGAL SDL 2029	2,300.00
62	7.32% WESTBENGAL SDL 2029	2,000.00
63	7.06% WESTBENGAL SDL 2029	2,000.00
64	7.18% WESTBENGAL SDL 2029	2,000.00
65	7.14% WESTBENGAL SDL 2029	2,500.00
66	7.28% WESTBENGAL SDL 2029	3,000.00
67	7.3% WESTBENGAL SDL 2029	2,500.00
68	7.19% WESTBENGAL SDL 2029	2,000.00
69	7.29% WESTBENGAL SDL 2029	2,000.00
70	7.23% WESTBENGAL SDL 2030	2,000.00
71	7.1% WESTBENGAL SDL 2030	2,500.00
72	7.05% WESTBENGAL SDL 2030	3,000.00
73	7.2% WESTBENGAL SDL 2030	2,500.00
74	7.35% WESTBENGAL SDL 2030	4,000.00
75	6.85% WESTBENGAL SDL 2030	2,000.00
76	6.85% WEST BENGAL SDL 2030	3,000.00
77	6.5% WESTBENGAL SDL 2030	2,000.00
78	6.65% WESTBENGAL SDL 2030	1,000.00
79	6.55% WESTBENGAL SDL 2030	2,000.00
80	6.99% WESTBENGAL SDL 2030	2,500.00
81	6.46% WESTBENGAL SDL 2030	2,000.00
82	6.68% WESTBENGAL SDL 2030	2,000.00
83	6.6% WESTBENGAL SDL 2030	2,000.00
84	6.63% WESTBENGAL SDL 2031	2,000.00
85	7.05% WESTBENGAL SDL 2031	1,500.00
86	6.83% WESTBENGAL SDL 2031	2,000.00
87	6.83% WESTBENGAL SDL 2031	2,000.00
88	7.02% WESTBENGAL SDL 2031	1,500.00
89	7.0% WESTBENGAL SDL 2031	1,000.00
90	6.99% WESTBENGAL SDL 2031	2,500.00
91	6.85% WESTBENGAL SDL 2031	2,500.00
92	7.0% WESTBENGAL SDL 2031	1,000.00
93	6.91% WESTBENGAL SDL 2031	1,000.00
94	7.14% WESTBENGAL SDL 2032	2,500.00
95	7.23% WESTBENGAL SDL 2032	1,000.00
96	7.17% WESTBENGAL SDL 2032	3,000.00
97	7.36% WESTBENGAL SDL 2032	4,390.00
98	7.73% WESTBENGAL SDL 2032	2,500.00
99	7.83% WESTBENGAL SDL 2032	3,000.00
100	7.82% WESTBENGAL SDL 2032	1,500.00
101	7.49% WESTBENGAL SDL 2032	3,000.00
102	7.68% WESTBENGAL SGS 2032	2,000.00
103	7.73% WESTBENGAL SDL 2032	1,000.00
104	7.62% WESTBENGAL SDL 2032	1,500.00
105	7.82% WEST BENGAL SDL 2032	3,000.00
106	7.64% WESTBENGAL SGS 2032	1,000.00
107	8.79% WESTBENGAL SDL 2033	1,500.00
108	8.73% WESTBENGAL SDL 2033	2,000.00
109	8.72% WESTBENGAL SDL 2033	2,000.00
110	8.42% WESTBENGAL SDL 2033	4,000.00
111	8.24% WESTBENGAL SDL 2033	1,983.00
112	8.25% WESTBENGAL SDL 2034	3,500.00
113	8.36% WESTBENGAL SDL 2034	1,545.00

Sr. No.	Particulars	Balance as on end-March 2025
114	8.47% WESTBENGAL SDL 2034	2,000.00
115	8.19% WESTBENGAL SDL 2034	2,000.00
116	7.34% WESTBENGAL SDL 2034	2,000.00
117	7.29% WESTBENGAL SDL 2034	1,010.00
118	7.18% WESTBENGAL SDL 2034	2,500.00
119	7.29% WESTBENGAL SDL 2034	2,000.00
120	7.3% WESTBENGAL SDL 2034	2,500.00
121	7.26% WESTBENGAL SDL 2034	2,000.00
122	7.31% WESTBENGAL SDL 2034	3,000.00
123	7.18% WESTBENGAL SDL 2035	2,000.00
124	7.15% WESTBENGAL SDL 2035	2,000.00
125	6.95% WESTBENGAL SDL 2035	2,500.00
126	6.98% WESTBENGAL SDL 2035	3,000.00
127	7.99% WESTBENGAL SDL 2035	482.00
128	6.54% WESTBENGAL SDL 2035	1,500.00
129	6.62% WESTBENGAL SDL 2035	2,000.00
130	7.04% WESTBENGAL SDL 2035	2,500.00
131	6.99% WESTBENGAL SDL 2035	2,000.00
132	6.78% WESTBENGAL SDL 2035	2,000.00
133	6.68% WESTBENGAL SDL 2035	1,500.00
134	6.61% WESTBENGAL SDL 2036	3,000.00
135	6.97% WESTBENGAL SDL 2036	1,500.00
136	7.19% WESTBENGAL SDL 2036	2,000.00
137	6.99% WESTBENGAL SDL 2036	4,680.00
138	7.06% WESTBENGAL SDL 2036	3,000.00
139	6.98% WESTBENGAL SDL 2036	1,000.00
140	6.99% WESTBENGAL SDL 2036	3,500.00
141	7.05% WESTBENGAL SDL 2036	2,500.00
142	6.94% WESTBENGAL SDL 2036	2,500.00
143	7.05% WESTBENGAL SDL 2036	3,000.00
144	7.12% WESTBENGAL SDL 2036	4,000.00
145	7.48% WESTBENGAL SDL 2037	3,000.00
146	7.96% WESTBENGAL SDL 2037	2,000.00
147	8.02% WESTBENGAL SDL 2037	1,000.00
148	7.89% WESTBENGAL SDL 2037	1,000.00
149	7.53% WESTBENGAL SDL 2037	2,000.00
150	7.67% WESTBENGAL SDL 2037	1,000.00
151	7.93% WESTBENGAL SGS 2037	1,500.00
152	6.98% WESTBENGAL SDL 2037	1,500.00
153	7.72% WESTBENGAL SGS 2037	2,500.00
154	7.67% WESTBENGAL SGS 2037	2,000.00
155	7.32% WESTBENGAL SGS 2038	3,500.00
156	7.29% WESTBENGAL SGS 2038	3,000.00
157	7.4% WESTBENGAL SDL 2038	3,000.00
158	8.07% WESTBENGAL SDL 2038	2,000.00
159	7.72% WESTBENGAL SGS 2038	2,500.00
160	8.57% WESTBENGAL SDL 2038	2,000.00
161	8.43% WESTBENGAL SDL 2038	2,500.00
162	7.63% WESTBENGAL SGS 2038	2,000.00
163	7.66% WESTBENGAL SGS 2039	2,000.00
164	7.71% WESTBENGAL SGS 2039	1,000.00
165	8.41% WESTBENGAL SDL 2039	2,000.00
166	7.69% WESTBENGAL SGS 2039	2,000.00
167	7.3% WESTBENGAL SGS 2039	3,500.00

Statement 22: State Government Market Loans (Contd.)

(₹ Crore)

Sr. No.	Particulars	Balance as on end-March 2025
168	7.75% WESTBENGAL SGS 2039	2,000.00
169	7.28% WESTBENGAL SGS 2039	3,000.00
170	7.52% WESTBENGAL SGS 2039	2,500.00
171	7.34% WESTBENGAL SGS 2039	2,000.00
172	7.41% WESTBENGAL SGS 2039	2,000.00
173	7.56% WESTBENGAL SGS 2039	2,000.00
174	7.46% WESTBENGAL SGS 2039	2,000.00
175	7.59% WESTBENGAL SGS 2039	2,000.00
176	7.74% WESTBENGAL SGS 2039	2,500.00
177	7.95% WESTBENGAL SGS 2039	2,000.00
178	7.18% WESTBENGAL SGS 2039	1,500.00
179	7.16% WESTBENGAL SGS 2039	2,500.00
180	7.67% WESTBENGAL SGS 2039	2,000.00
181	7.15% WESTBENGAL SGS 2040	5,000.00
182	7.46% WESTBENGAL SDL 2040	3,000.00
183	7.89% WESTBENGAL SGS 2040	3,500.00
184	7.37% WESTBENGAL SGS 2040	2,000.00
185	7.36% WESTBENGAL SGS 2040	3,000.00
186	7.35% WESTBENGAL SGS 2040	2,000.00
187	6.77% WESTBENGAL SDL 2040	2,000.00
188	7.09% WESTBENGAL SDL 2040	1,500.00
189	6.88% WESTBENGAL SDL 2040	2,000.00
190	7.79% WESTBENGAL SGS 2040	2,000.00
191	6.71% WESTBENGAL SDL 2040	2,000.00
192	7.13% WESTBENGAL SGS 2040	2,000.00
193	6.63% WESTBENGAL SDL 2041	2,000.00
194	6.89% WESTBENGAL SDL 2041	2,000.00
195	7.23% WESTBENGAL SDL 2041	2,000.00
196	7.44% WESTBENGAL SGS 2041	3,000.00
197	7.25% WESTBENGAL SDL 2041	2,000.00
198	7.74% WESTBENGAL SGS 2041	2,500.00
199	8.01% WESTBENGAL SDL 2041	2,000.00
200	7.36% WESTBENGAL SGS 2041	1,500.00
201	7.08% WESTBENGAL SDL 2041	2,500.00
202	7.18% WESTBENGAL SGS 2041	1,500.00
203	7.71% WESTBENGAL SGS 2041	2,000.00
204	7.67% WESTBENGAL SGS 2041	2,000.00
205	7.16% WESTBENGAL SGS 2042	2,500.00
206	7.64% WESTBENGAL SGS 2042	2,000.00
207	7.13% WESTBENGAL SGS 2042	2,000.00
208	7.69% WESTBENGAL SGS 2042	2,500.00
209	7.79% WESTBENGAL SGS 2042	2,500.00
210	7.39% WESTBENGAL SGS 2042	2,000.00
211	7.45% WESTBENGAL SGS 2042	2,500.00
212	7.85% WESTBENGAL SGS 2042	3,500.00
213	7.34% WESTBENGAL SGS 2042	1,500.00
214	7.97% WESTBENGAL SDL 2042	1,500.00
215	7.24% WESTBENGAL SGS 2042	2,000.00
216	7.4% WESTBENGAL SGS 2042	2,500.00
217	7.56% WESTBENGAL SGS 2042	1,000.00
218	7.41% WESTBENGAL SGS 2042	2,500.00
219	7.44% WESTBENGAL SGS 2042	2,000.00
220	7.17% WESTBENGAL SGS 2042	5,000.00
221	7.66% WESTBENGAL SGS 2043	3,000.00

Sr. No.	Particulars	Balance as on end-March 2025
222	7.67% WESTBENGAL SGS 2043	2,000.00
223	7.48% WESTBENGAL SGS 2043	2,500.00
224	7.74% WESTBENGAL SGS 2043	2,500.00
225	7.47% WESTBENGAL SGS 2043	2,000.00
226	7.36% WESTBENGAL SGS 2043	2,000.00
227	7.35% WESTBENGAL SGS 2043	2,000.00
228	7.64% WESTBENGAL SGS 2043	3,000.00
229	7.71% WESTBENGAL SGS 2043	2,500.00
230	7.64% WESTBENGAL SGS 2043	1,910.01
231	7.13% WESTBENGAL SGS 2044	1,500.00
232	7.67% WESTBENGAL SGS 2044	1,500.00
233	7.48% WESTBENGAL SGS 2044	2,500.00
234	7.44% WESTBENGAL SGS 2044	3,000.00
235	7.4% WESTBENGAL SGS 2044	3,000.00
236	7.39% WESTBENGAL SGS 2044	2,000.00
237	7.45% WESTBENGAL SGS 2044	2,500.00
238	7.53% WESTBENGAL SGS 2044	2,500.00
239	7.15% WESTBENGAL SGS 2044	2,500.00
240	7.15% WESTBENGAL SGS 2044	3,500.00
241	7.18% WESTBENGAL SGS 2045	2,000.00
242	7.1% WESTBENGAL SGS 2045	2,000.00
243	7.25% WESTBENGAL SGS 2045	2,000.00
244	7.15% WESTBENGAL SGS 2045	2,500.00
245	7.18% WESTBENGAL SGS 2046	2,000.00
246	7.1% WESTBENGAL SGS 2046	2,000.00
247	7.46% WESTBENGAL SGS 2046	1,000.00
248	7.18% WESTBENGAL SGS 2047	2,000.00
249	7.1% WESTBENGAL SGS 2047	2,000.00
250	7.23% WESTBENGAL SGS 2049	3,000.00
251	7.12% WESTBENGAL SDL 2051	1,500.00
Total [A]		531,641.53
Compensation Bonds		
1	5% Urban Land Ceiling (West Bengal) Bonds 1976	0.04
2	West Bengal Estate Acquisition Compensation Bonds	2.23
Total [B]		2.26
Total [A+B]		531,643.79
Loans not bearing interest		
1	6.35% W.BENGAL SDL 2013(II SER	0.00
2	9.45% W.B SDL 2011	0.07
3	10.35% W.B. SDL 2011	0.01
4	12.25% W.B. SDL 2009	0.01
5	13.05% W.B. SDL 2007	0.02
6	13.75 % W.B. SDL 2007	0.01
7	14.00% W.B. SDL 2005	0.13
8	13.00% W.B. SDL 2007	0.02
9	12.00% W.B. SDL 2011	0.02
10	11.50% W.B. SDL 2011	0.01
11	11.50% W.B. SDL 2010	0.02
12	11.50% W.B. SDL 2009	0.12
13	11.50% W.B. SDL 2008	0.12
Total [C]		0.537
Total [A+B+C]		531,644.33

Statement 23: Maturity Profile of Outstanding State Government Securities
(Outstanding as on March 31, 2025)

(₹ Crore)

States/ UT	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	2039-2040	2040-2064	TOTAL
1. Andhra Pradesh	20,050.0	18,109.4	15,229.3	20,467.3	20,127.6	22,923.4	23,553.4	23,911.9	23,252.8	23,471.0	23,850.0	24,464.0	23,890.0	27,350.0	23,500.0	99,293.0	4,33,443.1
2. Arunachal Pradesh	130.0	453.0	887.5	719.0	1,366.0	767.0	563.0	559.0	902.0	-	-	-	-	-	-	1,010.0	7,356.5
3. Assam	6,650.0	6,190.0	8,260.0	8,950.0	12,206.0	11,780.0	8,903.0	15,800.0	15,500.0	8,350.0	-	-	-	-	5,550.0	4,350.0	1,12,489.0
4. Bihar	17,733.2	17,933.2	18,226.2	18,533.2	22,834.2	17,233.2	22,566.7	36,800.0	18,000.0	16,000.0	-	6,546.0	-	27,612.0	2,000.0	5,000.0	2,47,017.8
5. Chhattisgarh	9,637.0	10,287.0	11,187.0	10,087.0	12,767.0	11,587.0	11,000.0	11,000.0	8,000.0	6,000.0	-	2,000.0	-	-	-	-	1,03,552.1
6. Goa	1,504.0	1,320.0	1,800.0	2,350.0	2,600.0	3,300.0	2,000.0	950.0	2,200.0	600.0	350.0	-	400.0	350.0	100.0	-	19,824.0
7. Gujarat	26,760.0	36,320.0	36,500.0	42,470.7	41,234.2	41,000.0	32,000.0	30,000.0	12,500.0	9,500.0	1,500.0	1,500.0	-	-	-	-	3,11,284.9
8. Haryana	19,290.0	18,530.0	18,639.5	18,564.9	19,456.0	19,300.0	19,750.0	20,158.0	19,250.0	22,001.0	21,240.0	20,000.0	20,000.0	16,500.0	9,680.0	14,000.0	2,96,559.4
9. Himachal Pradesh	3,099.1	3,689.1	3,589.1	3,889.1	4,209.1	4,989.1	4,289.1	4,500.0	4,700.0	4,422.0	2,800.0	2,400.0	5,400.0	3,672.0	1,537.0	2,000.0	59,184.4
10. Jharkhand	5,905.3	5,709.3	5,055.3	6,064.3	6,055.3	4,655.3	4,000.0	5,999.7	3,400.0	2,400.0	2,000.0	2,500.0	2,000.0	-	-	-	55,744.7
11. Karnataka	21,187.5	29,007.0	31,598.0	33,500.0	35,500.0	39,000.0	35,960.1	35,565.0	32,500.0	33,000.0	36,000.0	28,000.0	29,500.0	15,500.0	11,000.0	25,000.0	4,71,817.7
12. Kerala	17,300.0	18,300.0	16,000.0	14,200.0	18,073.0	8,000.0	8,749.0	9,000.0	7,603.0	9,545.0	8,430.0	8,500.0	9,000.0	7,263.0	7,990.0	95,793.0	2,63,746.0
13. Madhya Pradesh	15,436.0	18,636.0	15,736.0	11,266.0	13,236.0	11,736.0	14,736.0	14,000.0	12,371.0	13,021.4	11,500.0	11,500.0	11,500.0	11,825.0	11,000.0	78,000.0	2,75,719.4
14. Maharashtra	32,500.0	39,500.0	35,796.3	39,501.4	39,661.0	69,500.0	56,750.0	58,000.0	34,500.0	38,000.0	23,000.0	25,500.0	25,500.0	16,500.0	11,500.0	49,000.0	5,93,708.7
15. Manipur	600.0	630.0	525.0	970.0	1,757.0	1,302.0	1,476.0	750.0	-	672.0	1,326.0	600.0	-	100.0	900.0	-	11,608.0
16. Meghalaya	1,192.5	1,426.5	1,568.0	1,134.5	1,356.5	1,789.5	1,414.5	842.0	635.0	1,247.0	-	-	-	-	-	700.0	13,306.0
17. Mizoram	200.0	170.0	424.0	73.0	900.0	260.0	430.0	430.0	440.0	535.0	532.0	415.0	530.0	491.0	860.0	80.0	6,770.0
18. Nagaland	950.0	1,070.0	1,135.0	822.0	1,000.0	1,721.0	1,727.0	1,854.0	2,551.0	1,550.0	-	-	-	-	-	-	14,380.0
19. Odisha	2,000.0	2,000.0	1,500.0	1,500.0	3,500.0	2,780.0	3,400.0	1,000.0	500.0	3,000.0	2,500.0	1,000.0	500.0	2,500.0	1,000.0	5,500.0	34,180.0
20. Punjab	13,539.6	9,239.6	20,186.9	14,642.3	14,085.9	12,655.9	17,707.0	10,899.0	11,723.3	17,723.5	13,371.5	19,075.0	12,763.0	12,337.0	11,392.6	64,042.5	2,75,384.5
21. Rajasthan	32,705.8	30,408.5	27,354.0	36,474.0	27,142.0	31,509.0	33,600.0	26,262.0	33,878.0	29,550.0	5,500.0	6,000.0	11,076.0	9,500.0	10,500.0	79,100.0	4,30,559.4
22. Sikkim	580.0	744.0	995.0	1,088.0	809.0	1,292.0	1,511.0	1,414.0	1,916.0	1,951.0	-	-	-	-	-	-	12,300.0
23. Tamil Nadu	39,656.5	43,491.6	47,916.8	50,187.0	48,931.5	60,258.5	46,381.5	41,525.0	50,000.0	40,500.0	6,000.0	1,000.0	8,075.0	2,750.0	8,415.0	2,09,675.7	7,04,764.2
24. Telangana	16,742.3	19,992.3	19,228.3	5,353.5	4,341.3	6,892.3	8,203.3	10,587.0	8,000.0	11,235.0	15,029.0	14,700.0	22,700.0	14,500.0	8,250.0	1,78,728.8	3,63,883.0
25. Tripura	575.0	990.0	1,137.0	1,542.8	2,928.0	700.0	-	-	-	-	1,216.0	300.0	-	-	-	-	9,388.8
26. Uttar Pradesh	34,315.2	45,365.2	47,915.2	50,315.2	72,964.1	78,761.1	63,233.7	26,000.0	35,062.0	37,700.0	29,000.0	17,500.0	8,500.0	18,500.0	17,000.0	7,500.0	5,89,631.6
27. Uttarakhand	4,900.0	5,450.0	6,660.0	6,300.0	6,500.0	8,200.0	10,200.0	3,200.0	5,300.0	-	-	-	-	-	-	-	56,710.0
28. West Bengal	24,000.0	34,430.5	25,411.0	24,300.0	32,000.0	24,000.0	22,390.0	18,500.0	20,528.0	24,992.0	22,680.0	22,500.0	24,000.0	29,000.0	32,000.0	1,50,910.0	5,31,641.5
29. Jammu and Kashmir	2,603.8	3,143.8	6,553.8	7,037.8	8,622.8	353.8	139.8	-	-	-	-	-	-	-	-	-	28,455.3
29a. Jammu and Kashmir (UT)	-	-	-	-	-	5,101.0	300.0	2,505.0	3,600.0	2,727.7	4,022.0	4,762.0	3,745.3	1,400.0	-	27,107.5	55,470.5
30. Puducherry	800.0	823.9	925.0	865.0	780.0	1,050.0	875.0	490.0	700.0	650.0	425.0	300.0	350.0	200.0	200.0	250.0	9,683.9
All State and UTs	3,72,542.7	4,22,959.8	4,27,939.1	4,32,187.8	4,76,943.5	5,04,597.0	4,57,809.0	4,12,501.6	3,69,712.1	3,60,343.6	2,32,271.5	2,21,062.0	2,19,429.3	2,17,850.0	1,74,374.6	10,97,040.5	63,99,564.0

-: Nil/Negligible

Note: Compensation Bonds, Loans not bearing interest and Special Bonds (excluding UDAY) are not included.

Source: Reserve Bank records.

Statement 24: Maturity Profile of Outstanding State Government Securities – As per cent of Total
(Outstanding as on March 31, 2025)

States/ UT	(Per cent)																
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	2039-2040	2040-2064	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1. Andhra Pradesh	4.6	4.2	3.5	4.7	4.6	5.3	5.4	5.5	5.4	5.4	5.5	5.6	5.5	6.3	5.4	22.9	100.0
2. Arunachal Pradesh	1.8	6.2	12.1	9.8	18.6	10.4	7.7	7.6	12.3	-	-	-	-	-	-	13.7	100.0
3. Assam	5.9	5.5	7.3	8.0	10.9	10.5	7.9	14.0	13.8	7.4	-	-	-	-	4.9	3.9	100.0
4. Bihar	7.2	7.3	7.4	7.5	9.2	7.0	9.1	14.9	7.3	6.5	-	2.7	-	11.2	0.8	2.0	100.0
5. Chhattisgarh	9.3	9.9	10.8	9.7	12.3	11.2	10.6	10.6	7.7	5.8	-	1.9	-	-	-	-	100.0
6. Goa	7.6	6.7	9.1	11.9	13.1	16.6	10.1	4.8	11.1	3.0	1.8	-	2.0	1.8	0.5	-	100.0
7. Gujarat	8.6	11.7	11.7	13.6	13.2	13.2	10.3	9.6	4.0	3.1	0.5	0.5	-	-	-	-	100.0
8. Haryana	6.5	6.2	6.3	6.3	6.6	6.6	6.7	6.8	6.5	7.4	7.2	6.7	6.7	5.6	3.3	4.7	100.0
9. Himachal Pradesh	5.2	6.2	6.1	6.6	7.1	8.4	7.2	7.6	7.9	7.5	4.7	4.1	9.1	6.2	2.6	3.4	100.0
10. Jharkhand	10.6	10.2	9.1	10.9	10.9	8.4	7.2	10.8	6.1	4.3	3.6	4.5	3.6	-	-	-	100.0
11. Karnataka	4.5	6.1	6.7	7.1	7.5	8.3	7.6	7.5	6.9	7.0	7.6	5.9	6.3	3.3	2.3	5.3	100.0
12. Kerala	6.6	6.9	6.1	5.4	6.9	3.0	3.3	3.4	2.9	3.6	3.2	3.2	3.4	2.8	3.0	36.3	100.0
13. Madhya Pradesh	5.6	6.8	5.7	4.1	4.8	4.3	5.3	5.1	4.5	4.7	4.2	4.2	4.2	4.3	4.0	28.3	100.0
14. Maharashtra	5.5	6.7	6.0	6.5	6.7	11.7	9.6	9.8	5.8	6.4	3.9	4.3	4.3	2.8	1.9	8.3	100.0
15. Manipur	5.2	5.4	4.5	8.4	15.1	11.2	12.7	6.5	-	5.8	11.4	5.2	-	0.9	7.8	-	100.0
16. Meghalaya	9.0	10.7	11.8	8.5	10.2	13.4	10.6	6.3	4.8	9.4	-	-	-	-	-	5.3	100.0
17. Mizoram	3.0	2.5	6.3	1.1	13.3	3.8	6.4	6.4	6.5	7.9	7.9	6.1	7.8	7.3	12.7	1.2	100.0
18. Nagaland	6.6	7.4	7.9	5.7	7.0	12.0	12.0	12.9	17.7	10.8	-	-	-	-	-	-	100.0
19. Odisha	5.9	5.9	4.4	4.4	10.2	8.1	9.9	2.9	1.5	8.8	7.3	2.9	1.5	7.3	2.9	16.1	100.0
20. Punjab	4.9	3.4	7.3	5.3	5.1	4.6	6.4	4.0	4.3	6.4	4.9	6.9	4.6	4.5	4.1	23.3	100.0
21. Rajasthan	7.6	7.1	6.4	8.5	6.3	7.3	7.8	6.1	7.9	6.9	1.3	1.4	2.6	2.2	2.4	18.4	100.0
22. Sikkim	4.7	6.0	8.1	8.8	6.6	10.5	12.3	11.5	15.6	15.9	-	-	-	-	-	-	100.0
23. Tamil Nadu	5.6	6.2	6.8	7.1	6.9	8.6	6.6	5.9	7.1	5.7	0.9	0.1	1.1	0.4	1.2	29.8	100.0
24. Telangana	4.6	5.3	5.3	1.5	1.2	1.9	2.3	2.9	2.2	3.1	4.1	4.0	6.2	4.0	2.3	49.1	100.0
25. Tripura	6.1	10.5	12.1	16.4	31.2	7.5	-	-	-	-	13.0	3.2	-	-	-	-	100.0
26. Uttar Pradesh	5.8	7.7	8.1	8.5	12.4	13.4	10.7	4.4	5.9	6.4	4.9	3.0	1.4	3.1	2.9	1.3	100.0
27. Uttarakhand	8.6	9.6	11.7	11.1	11.5	14.5	18.0	5.6	9.3	0.0	0.0	-	-	-	-	-	100.0
28. West Bengal	4.5	6.5	4.8	4.6	6.0	4.5	4.2	3.5	3.9	4.7	4.3	4.2	4.5	5.5	6.0	28.4	100.0
29. Jammu and Kashmir	9.2	11.0	23.0	24.7	30.3	1.2	0.5	-	-	-	-	-	-	-	-	-	100.0
29a. Jammu and Kashmir (UT)	-	-	-	-	-	9.2	0.5	4.5	6.9	4.9	7.3	8.6	6.8	2.5	-	48.9	100.0
30. Puducherry	8.3	8.5	9.6	8.9	8.1	10.8	9.0	5.1	7.2	6.7	4.4	3.1	3.6	2.1	2.1	2.6	100.0
All State and UTs	5.8	6.6	6.7	6.8	7.5	7.9	7.2	6.4	5.8	5.6	3.6	3.5	3.4	3.4	2.7	17.1	100.0

-: Nil/Negligible.

Note: Compensation Bonds, Loans not bearing interest and Special Bonds (excluding UDAY) are not included.

Source: Reserve Bank records.

Statements

Statement 25: Investment Outstanding in Treasury Bills
(As at end-March)

(₹ Crore)

State/UT	2019		2020		2021		2022		2023		2024		2025		2026*	
	ITB	ATB	ITB	ATB	ITB	ATB	ITB	ATB	ITB	ATB	ITB	ATB	ITB	ATB	ITB	ATB
1. Andhra Pradesh	-	-	5,136.7	-	746.2	-	1,774.0	-	937.0	-	-	-	-	-	-	-
2. Arunachal Pradesh	673.1	-	1,416.1	-	1,699.5	-	4,392.6	-	2,947.5	100.0	4,530.1	-	5,338.1	1,300.0	6,480.5	10,800.0
3. Assam	8,323.8	-	2,932.6	-	6,905.3	-	8,295.1	-	1,666.9	-	4,109.1	-	3,035.4	-	642.0	-
4. Bihar	14,786.7	-	17,583.6	-	17,821.5	-	22,065.1	-	14,064.7	-	26,563.8	200.0	15,527.0	24,000.0	12,536.8	17,000.3
5. Chhattisgarh	9,772.7	-	5,250.2	5,000.0	3,390.1	4,607.6	3,345.8	4,300.0	484.5	4,007.5	5,935.2	3,860.7	3,731.4	4,494.8	4,281.7	14,449.1
6. Goa	342.5	-	342.3	-	857.4	-	604.0	-	405.0	-	1,434.7	-	1,158.6	-	547.2	-
7. Gujarat	5,837.5	-	9,289.4	-	10,472.2	-	12,828.5	-	25,423.0	-	24,526.9	-	15,366.3	-	4,878.8	4,000.0
8. Haryana	637.7	-	2,249.0	-	1,480.8	-	2,513.6	-	1,226.2	-	1,188.7	-	1,371.3	-	795.1	-
9. Himachal Pradesh	102.1	-	982.1	-	902.7	800.0	2,568.1	-	3,645.2	-	1,457.8	-	-	-	-	-
10. Jharkhand	167.9	-	3,070.6	-	2,811.2	-	4,480.6	-	5,149.4	-	8,114.3	750.0	-	780.0	1,817.5	-
11. Karnataka	5,149.1	-	13,652.1	-	21,756.5	-	12,169.2	20,000.0	24,714.8	24,491.2	42,517.1	26,383.8	42,635.2	22,042.2	14,006.6	30,950.9
12. Kerala	188.2	-	-	-	2,809.6	-	5,233.0	-	7,096.3	-	4,053.3	-	2,076.2	-	-	-
13. Madhya Pradesh	8,651.4	-	11,280.3	-	20,799.2	-	17,450.6	-	23,161.4	-	18,080.1	-	18,547.5	1,500.0	14,283.5	1,300.0
14. Maharashtra	9,371.3	26,000.0	14,119.7	-	24,285.3	4,000.0	8,688.2	12,000.0	28,781.4	2,000.0	20,653.1	-	16,111.5	-	16,489.5	-
15. Manipur	-	-	58.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16. Meghalaya	1,075.7	-	807.2	-	87.0	-	16.9	-	79.9	-	-	-	-	-	-	-
17. Mizoram	163.0	-	295.2	-	165.3	-	372.5	-	204.3	-	520.7	-	1,099.4	-	385.1	-
18. Nagaland	135.0	-	-	-	-	-	485.4	-	-	-	534.8	-	-	-	-	-
19. Odisha	8,944.8	15,100.0	8,033.7	17,370.0	14,270.4	11,665.0	18,520.2	28,573.0	7,648.1	16,493.0	15,423.7	4,712.0	5,506.6	12,251.0	18,405.3	18,265.0
20. Punjab	468.5	-	803.5	-	6,708.4	-	2,230.5	-	905.3	-	-	-	-	-	-	-
21. Rajasthan	2,154.3	3,792.0	5,807.6	1,800.0	4,440.0	2,000.0	7,418.8	7,100.0	103.1	7,900.0	627.3	10,350.0	799.5	7,750.0	-	6,300.0
23. Tamil Nadu	11,038.0	27,347.1	10,171.3	8,633.8	5,649.0	17,413.7	14,907.5	13,166.1	14,154.7	2,396.0	10,132.1	3,876.7	5,628.2	4,313.3	12,216.0	9,755.3
24. Telangana	1,591.4	-	6,910.9	-	1,802.1	-	55.5	-	2,284.6	-	-	-	-	-	-	-
25. Tripura	432.1	800.0	933.1	-	2,520.6	-	1,968.4	1,400.0	1,410.3	425.0	2,055.7	25.0	574.5	-	1,042.6	-
26. Uttar Pradesh	25,435.4	-	19,880.0	-	29,183.9	-	40,550.0	-	25,975.8	-	49,985.2	-	25,297.7	5,000.0	13,865.5	35,000.0
27. Uttarakhand	247.9	-	-	-	1,932.6	-	2,038.7	-	653.7	-	-	-	-	-	-	-
28. West Bengal	5,989.2	-	13,170.4	-	21,248.7	-	20,370.2	-	18,641.7	-	23,332.1	-	23,488.3	4,000.0	19,529.5	8,000.0
29. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	151.0	-	-	-	659.4	-
30. Puducherry	404.9	888.3	581.7	700.3	483.9	806.8	928.8	860.8	993.0	1,100.0	878.1	1,100.0	779.5	1,350.0	149.4	2,350.0
All States and UTs	1,22,084.0	73,927.4	1,54,757.3	33,504.1	2,05,229.5	41,293.1	2,16,272.0	87,399.9	2,12,757.8	58,912.7	2,66,804.7	51,258.2	1,88,072.0	88,781.3	1,43,011.9	1,58,170.6

* As on December 16, 2025. - : Nil. ITB: Intermediate Treasury Bills. ATB: Auction Treasury Bills. Source: Reserve Bank records.

Statement 26: Expenditure on Education* – As per cent of Aggregate Expenditure

State/UT	(Per cent)																	
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Andhra Pradesh	9.0	10.0	12.5	13.0	12.9	13.7	12.6	14.6	12.6	13.6	11.9	15.3	12.9	13.5	11.6	12.4	11.6	10.9
2. Arunachal Pradesh	11.4	12.2	10.8	11.4	12.2	11.5	13.2	11.6	12.3	12.3	10.8	11.9	8.9	11.4	11.6	10.8	11.2	8.8
3. Assam	18.8	16.4	22.0	20.3	20.6	22.6	24.7	25.5	22.0	21.6	21.8	19.4	20.7	17.5	16.4	18.3	16.1	16.8
4. Bihar	18.5	18.1	16.3	17.0	20.9	18.7	17.5	17.1	16.0	18.2	18.2	18.4	16.5	18.4	18.5	17.4	22.8	20.0
5. Chhattisgarh	14.4	15.6	18.6	17.7	16.3	18.0	20.2	18.6	19.6	18.5	17.4	18.0	16.8	16.9	16.8	13.8	14.5	15.2
6. Goa	13.3	14.1	15.4	14.8	15.4	15.7	15.1	14.3	14.3	14.2	16.2	15.1	14.3	12.7	12.8	14.4	13.2	12.7
7. Gujarat	11.7	13.8	15.9	15.8	14.3	15.0	15.2	15.2	14.5	14.1	14.0	13.7	13.6	13.2	14.9	13.8	13.9	13.3
8. Haryana	15.0	16.3	17.3	16.0	15.4	15.4	16.9	12.3	13.7	13.4	13.2	13.5	13.0	12.2	12.5	10.5	11.0	10.4
9. Himachal Pradesh	16.2	16.3	17.9	17.8	17.3	17.8	17.7	16.3	15.2	17.6	16.5	16.2	15.7	15.7	16.8	15.6	15.2	17.5
10. Jharkhand	18.6	15.4	15.8	15.9	14.8	13.5	14.6	12.2	13.9	12.3	12.5	14.1	13.7	14.5	13.8	11.7	11.5	12.4
11. Karnataka	16.1	14.0	15.6	14.7	15.5	15.0	14.3	13.6	12.5	12.0	11.4	12.4	10.8	11.2	11.3	10.5	10.1	10.0
12. Kerala	16.7	16.8	17.0	17.7	17.2	17.2	16.4	16.0	16.2	16.3	15.1	15.2	11.4	14.3	12.6	12.4	11.8	11.9
13. Madhya Pradesh	12.8	13.0	14.2	12.4	13.2	15.4	14.8	14.3	14.0	14.4	14.9	15.8	14.4	12.9	13.0	13.5	12.8	12.8
14. Maharashtra	17.0	19.1	20.8	20.2	20.7	20.5	19.2	19.2	17.7	17.0	15.6	17.2	15.6	15.8	15.7	16.4	13.2	14.0
15. Manipur	12.0	11.9	10.7	10.6	11.7	12.8	14.0	12.5	12.2	12.3	12.4	12.7	10.7	11.4	12.3	14.2	11.5	12.4
16. Meghalaya	12.8	14.8	16.1	17.3	15.8	16.6	17.1	16.2	16.1	17.8	17.3	18.4	14.6	13.6	15.8	13.9	14.1	13.8
17. Mizoram	14.1	14.9	14.9	15.7	15.7	17.1	17.4	17.6	15.8	14.3	15.2	14.7	15.4	15.4	14.7	13.8	15.5	13.9
18. Nagaland	11.2	11.3	13.4	12.1	13.2	15.3	13.7	14.0	12.9	12.6	14.0	12.2	13.4	14.2	13.7	13.2	13.3	13.5
19. Odisha	16.9	18.2	18.3	16.4	15.5	15.0	15.5	14.6	14.0	14.9	14.9	14.4	14.4	12.8	13.9	13.4	12.4	12.9
20. Punjab	11.3	12.2	11.7	14.8	15.3	14.2	14.3	14.0	8.6	13.0	11.8	10.4	11.7	10.4	8.2	8.6	8.8	9.3
21. Rajasthan	17.9	19.0	19.1	17.8	16.1	16.3	16.7	12.5	15.2	15.1	17.3	16.2	17.1	16.3	17.2	17.2	17.5	16.4
22. Sikkim	10.6	12.4	17.3	14.0	15.0	15.6	15.8	17.6	17.1	15.6	15.3	18.7	17.6	17.8	15.6	16.7	14.5	13.9
23. Tamil Nadu	13.1	15.2	15.2	14.3	14.7	16.0	15.8	15.5	13.0	14.4	13.9	15.0	13.3	12.3	12.8	11.7	11.3	11.9
24. Telangana	-	-	-	-	-	-	11.2	10.9	10.0	10.4	8.7	8.8	8.1	7.9	8.7	8.5	8.1	7.8
25. Tripura	14.4	16.2	17.2	17.0	15.9	16.4	15.5	15.5	15.8	18.5	17.7	17.4	15.2	13.0	11.7	12.2	13.1	12.2
26. Uttar Pradesh	13.2	13.8	16.1	17.1	17.3	16.0	15.0	15.5	16.7	14.8	12.4	14.6	14.5	13.6	13.8	12.8	12.6	13.0
27. Uttarakhand	18.2	22.6	23.5	22.1	20.7	20.3	19.0	17.6	18.4	18.1	18.3	19.4	18.2	17.3	17.5	16.4	16.4	15.3
28. West Bengal	13.1	17.7	19.7	19.1	18.1	17.2	17.2	15.2	15.1	13.9	14.6	15.8	16.9	14.5	15.1	13.7	14.8	13.5
29. Jammu and Kashmir	10.0	11.3	12.7	12.6	12.1	13.0	12.6	14.5	12.6	14.4	16.2	14.8	15.9	15.3	15.8	14.4	13.7	13.5
30. NCT Delhi	15.8	16.3	16.3	18.0	18.3	18.1	21.2	21.8	24.2	24.2	22.8	23.1	20.3	21.2	21.9	22.3	22.9	19.0
31. Puducherry	12.4	13.2	13.2	13.0	14.5	11.9	11.8	11.7	12.6	11.2	11.6	10.5	11.0	9.8	10.6	11.1	9.9	10.5
All States and UTs	14.3	15.3	16.6	16.3	16.4	16.5	16.0	15.3	14.7	15.0	14.4	15.1	14.3	13.9	14.0	13.5	13.4	13.1
All States and UTs (Per cent of GDP)	2.3	2.4	2.5	2.5	2.5	2.5	2.6	2.6	2.6	2.6	2.5	2.6	2.7	2.5	2.5	2.4	2.5	2.5

RE: Revised Estimates. BE: Budget Estimates. '-': Not applicable/Not available.

*: Includes expenditure on Sports, Art and Culture under revenue expenditure and capital outlay.

Note: Data from 2017-18 onwards include Delhi and Puducherry also.

Source: Budget documents of the State governments. Details in methodology.

**Statement 27: Expenditure on Medical and Public Health and Family Welfare* –
As per cent of Aggregate Expenditure**

State/UT	(Per cent)																	
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Andhra Pradesh	3.6	3.9	4.1	4.4	4.2	4.3	4.1	4.5	4.7	4.3	4.5	4.3	5.1	5.9	5.1	6.0	6.3	6.1
2. Arunachal Pradesh	4.3	4.2	4.3	4.4	4.3	4.4	6.6	4.3	5.8	6.4	6.0	6.1	5.1	6.0	6.1	5.7	5.2	3.2
3. Assam	5.0	5.7	5.2	4.9	4.6	4.6	4.2	6.8	5.6	6.8	6.5	6.5	7.9	7.0	5.7	5.6	6.0	5.7
4. Bihar	3.5	3.5	3.3	3.5	3.5	3.2	3.8	4.1	4.3	4.5	4.7	5.3	5.5	6.0	5.1	5.2	5.8	6.1
5. Chhattisgarh	3.5	3.7	3.6	3.8	3.7	3.9	4.9	5.1	5.6	5.9	5.0	5.1	6.5	6.9	6.1	4.5	6.5	6.4
6. Goa	5.4	5.3	5.6	5.8	5.8	5.7	5.6	5.5	6.1	6.9	6.7	7.7	8.4	8.4	7.3	7.8	7.9	7.4
7. Gujarat	3.1	3.8	4.2	4.2	4.7	4.9	5.5	5.6	5.7	5.4	5.6	5.6	5.6	6.7	5.6	5.9	6.6	6.2
8. Haryana	2.9	3.4	3.2	3.1	3.4	3.6	4.0	3.1	3.7	3.7	4.1	4.5	5.2	5.2	5.2	4.4	5.0	4.7
9. Himachal Pradesh	4.5	4.8	5.1	4.8	4.9	5.1	5.4	5.2	5.2	5.8	5.9	5.8	5.9	6.2	6.9	5.9	6.1	5.8
10. Jharkhand	5.1	4.4	4.1	3.8	3.1	3.8	4.0	4.0	4.2	4.2	5.2	4.4	5.5	6.2	5.8	5.1	5.0	5.1
11. Karnataka	3.8	3.6	3.9	3.9	4.1	4.1	4.5	4.1	4.1	4.4	4.4	4.1	5.0	5.6	4.3	4.2	4.2	4.6
12. Kerala	4.8	4.8	5.1	5.4	5.2	5.2	5.3	5.2	5.6	5.5	5.5	6.1	5.9	6.8	5.7	5.3	4.8	4.9
13. Madhya Pradesh	3.4	3.3	3.6	3.2	4.0	3.8	4.3	4.4	3.8	4.4	4.2	5.0	4.6	5.3	5.2	5.4	5.8	5.9
14. Maharashtra	3.5	3.3	3.6	3.6	3.9	3.9	4.3	4.5	4.2	4.3	4.0	4.0	4.3	4.8	3.9	4.3	4.8	4.1
15. Manipur	3.5	4.4	5.0	5.7	4.9	5.7	6.5	5.4	4.8	5.2	5.1	5.5	6.3	6.6	7.2	5.5	5.1	5.4
16. Meghalaya	4.4	6.0	6.2	5.4	6.5	6.6	7.5	7.6	6.8	7.2	8.8	7.9	8.8	9.6	7.6	7.0	7.3	7.3
17. Mizoram	6.1	7.1	4.2	4.2	4.1	4.7	5.2	5.8	5.3	6.0	6.0	5.2	5.7	7.1	6.2	5.1	6.7	5.5
18. Nagaland	3.8	3.9	4.3	4.3	4.1	4.2	5.1	5.1	4.8	5.1	4.7	4.9	5.4	6.4	7.3	4.7	4.6	4.8
19. Odisha	3.5	3.8	3.5	3.2	3.7	3.5	4.9	4.7	5.4	5.1	5.0	4.9	6.3	6.8	6.8	7.8	8.4	7.9
20. Punjab	3.0	3.2	3.3	4.3	4.3	4.1	4.4	4.1	2.8	3.8	3.7	3.3	3.7	3.2	2.7	2.7	3.0	3.2
21. Rajasthan	4.8	4.8	4.8	5.1	4.8	5.0	5.6	4.6	5.1	5.6	5.8	5.7	6.0	6.5	5.8	7.1	7.6	7.6
22. Sikkim	3.0	3.5	4.4	5.7	6.2	5.7	5.4	5.8	5.9	7.7	5.9	5.8	8.0	7.4	6.2	6.6	5.7	4.8
23. Tamil Nadu	3.7	4.8	4.8	4.0	4.4	4.5	4.7	4.9	4.2	5.1	5.1	4.8	6.0	6.0	5.0	4.4	4.9	4.4
24. Telangana	-	-	-	-	-	-	4.1	3.9	4.1	4.2	4.0	4.3	3.8	3.8	4.1	4.1	4.2	4.2
25. Tripura	4.8	4.8	4.4	5.3	4.4	5.2	6.1	5.3	5.5	6.3	6.7	6.0	5.7	6.4	5.4	5.6	5.9	5.8
26. Uttar Pradesh	4.7	5.0	4.8	4.4	5.0	4.6	5.1	4.5	4.9	5.3	4.6	5.2	5.7	5.3	6.2	5.1	5.4	6.1
27. Uttarakhand	4.5	3.9	4.9	4.9	4.9	4.9	5.5	5.0	4.8	4.4	5.2	5.2	5.4	6.0	7.1	7.4	6.0	5.8
28. West Bengal	3.6	4.8	4.8	4.8	4.2	4.5	5.2	5.6	5.2	4.9	4.8	5.3	6.1	6.4	6.1	6.0	6.8	5.9
29. Jammu and Kashmir	4.8	5.2	5.1	5.2	5.1	5.4	5.6	5.7	5.6	5.6	6.6	6.5	7.4	7.5	7.8	6.2	6.9	7.8
30. NCT Delhi	8.2	8.0	9.3	9.9	9.2	8.7	11.7	10.3	10.8	11.6	11.9	11.2	12.2	14.8	12.9	11.5	12.3	12.9
31. Puducherry	6.1	7.7	7.1	8.9	8.4	7.1	7.9	8.3	8.0	7.4	7.9	9.2	7.4	7.4	7.9	7.8	8.3	8.0
All States and UTs	3.9	4.2	4.2	4.2	4.3	4.4	4.8	4.7	4.6	5.0	5.0	5.1	5.6	5.9	5.4	5.3	5.7	5.7
All States and UTs (Per cent of GDP)	0.6	0.7	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.0	0.9	1.1	1.1

RE: Revised Estimates. BE: Budget Estimates. -: Not applicable/Not available.

*: It includes revenue expenditure and capital outlay.

Note: Data from 2017-18 onwards include Delhi and Puducherry also.

Source: Budget documents of the State governments. Details in methodology.

Statement 28: Outstanding Guarantees of State Governments
(As at end-March)

State/UT	(₹ Crore)																		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (RE)	2026 (BE)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1. Andhra Pradesh	15,972.6	13,135.1	12,290.1	12,286.2	14,856.8	31,153.2	10,675.3	7,058.5	9,664.9	35,984.1	54,252.5	77,782.8	1,08,936.3	1,17,503.1	1,19,936.0	1,54,797.1	-	-	
2. Arunachal Pradesh	0.6	0.9	-	1.6	1.6	1.6	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	8.7	20.6	19.0	17.5	
3. Assam	795.9	298.5	-	259.0	114.2	89.6	143.1	143.1	130.0	90.2	85.0	88.4	77.7	311.8	1,166.5	2,241.3	2,690.1	-	-
4. Bihar	744.2	978.7	632.0	1,195.7	1,200.8	1,201.8	2,148.7	4,838.6	4,637.6	5,174.5	5,397.9	5,379.6	16,080.0	24,654.9	25,256.7	26,715.3	24,227.0	28,349.2	-
5. Chhattisgarh	895.2	3,371.3	2,849.5	2,654.1	2,694.9	3,358.3	2,314.5	1,988.2	3,983.0	3,881.9	10,770.3	18,469.4	19,836.1	19,499.9	20,957.5	21,890.5	19,198.0	19,585.5	-
6. Goa	-	-	-	-	-	-	-	-	-	740.9	-	-	-	-	-	-	-	-	-
7. Gujarat	10,026.8	9,666.8	8,660.8	7,448.7	6,195.0	6,549.3	5,983.8	5,236.2	4,804.1	4,834.0	4,733.0	4,494.0	3,691.0	3,089.0	1,473.0	1,463.0	1,463.0	20,000.0	-
8. Haryana	4,575.4	4,536.0	4,527.6	5,601.5	20,732.8	27,306.1	30,387.7	16,876.3	8,243.9	14,137.7	18,219.9	20,737.6	23,053.2	24,342.6	23,058.1	24,214.8	-	-	-
9. Himachal Pradesh	2,290.8	1,949.2	3,909.9	3,316.4	3,353.4	4,332.9	4,281.3	3,714.4	4,550.4	4,306.8	1,776.9	1,880.0	2,141.8	1,884.6	1,780.6	1,744.8	-	-	-
10. Jharkhand	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	4,998.4	4,998.4	2,823.4
11. Karnataka	8,693.0	7,203.1	6,617.7	6,639.5	6,687.8	7,782.7	11,032.8	13,324.4	15,392.4	18,415.6	24,091.4	28,830.0	32,733.0	33,192.0	38,356.0	44,247.0	46,271.0	-	-
12. Kerala	7,603.3	7,495.0	7,425.8	8,277.4	9,099.5	9,763.4	11,126.9	12,438.5	16,245.6	17,356.5	26,834.7	27,757.0	36,601.0	44,389.9	50,374.5	62,868.1	-	-	-
13. Madhya Pradesh	1,930.1	1,629.6	5,110.5	5,605.0	7,719.5	9,977.6	20,124.3	27,530.4	33,396.8	30,751.1	30,916.8	30,929.6	36,997.3	35,005.5	39,788.5	45,551.1	43,700.5	-	-
14. Maharashtra	51,470.6	42,688.1	15,040.9	15,040.9	9,245.7	7,234.6	7,999.5	7,807.1	7,305.8	26,687.7	25,134.9	41,179.1	40,613.3	51,263.4	49,632.8	79,243.9	-	-	-
15. Manipur	273.6	194.8	-	175.4	191.4	215.3	193.0	339.5	403.4	513.7	475.1	411.6	598.3	1,840.1	1,177.2	1,482.6	1,482.6	1,482.6	1,482.6
16. Meghalaya	990.3	953.7	1,110.8	1,293.2	1,285.2	1,610.6	1,173.8	1,042.2	983.1	814.2	1,150.3	1,120.1	3,061.0	3,059.6	2,977.5	2,908.2	2,905.8	-	-
17. Mizoram	120.0	102.8	102.8	232.2	223.1	108.4	96.9	100.2	124.0	89.6	74.2	0.8	86.3	73.7	68.5	49.5	49.5	49.5	49.5
18. Nagaland	10.9	10.9	46.4	65.2	70.2	70.2	70.2	70.2	81.2	118.3	10,719.1	250.6	149.0	190.0	190.0	243.4	-	-	-
19. Odisha	1,386.4	1,026.9	2,066.2	2,510.4	2,251.2	1,705.3	1,671.8	1,290.3	2,256.1	1,710.5	4,169.1	3,532.5	7,068.4	6,140.9	5,134.9	3,435.4	2,341.0	-	-
20. Punjab	25,868.3	33,294.8	40,332.8	45,713.8	58,102.1	58,802.2	66,893.3	56,751.6	20,608.2	21,265.9	4,778.0	22,251.5	19,721.6	20,422.3	20,207.9	22,691.2	31,122.5	-	-
21. Rajasthan	27,765.5	39,068.9	50,691.9	60,711.1	75,546.4	85,911.3	94,577.8	53,620.1	51,158.9	61,760.9	70,430.1	80,631.3	82,612.5	95,868.1	1,04,832.4	1,10,918.5	-	-	-
22. Sikkim	75.0	77.6	276.4	164.2	187.7	122.1	112.1	89.2	441.5	564.8	3,455.0	3,749.3	3,844.2	4,878.4	4,443.7	4,321.0	4,321.0	4,321.0	4,321.0
23. Tamil Nadu	4,632.6	6,206.8	15,954.8	9,751.3	24,070.5	49,499.3	53,697.6	51,585.7	29,145.3	34,617.9	43,661.1	47,318.9	65,659.0	91,975.4	90,709.2	1,22,269.9	-	-	-
24. Telangana	-	-	-	-	-	-	18,265.2	26,618.7	29,964.8	39,800.0	77,314.9	89,600.8	1,05,006.7	1,35,282.5	2,14,705.2	2,20,622.0	2,41,528.0	2,41,528.0	2,41,528.0
25. Tripura	29.5	29.5	35.6	115.7	193.3	187.8	241.5	287.8	312.5	327.7	4.5	734.6	771.4	634.3	579.9	602.2	753.1	723.1	723.1
26. Uttar Pradesh	16,084.0	20,038.1	20,162.0	21,752.0	43,336.7	62,822.3	70,739.6	57,618.4	55,825.5	90,547.6	1,09,845.9	1,13,818.2	1,53,835.7	1,71,705.1	1,70,780.5	1,63,398.8	-	-	-
27. Uttarakhand	1,801.6	1,511.0	1,511.0	1,739.4	1,570.1	1,474.6	1,831.9	1,743.3	1,258.0	1,173.2	1,311.2	582.4	728.7	374.3	117.0	-	-	-	-
28. West Bengal	12,016.5	10,394.3	11,984.3	10,221.1	8,846.1	4,645.4	9,386.0	8,857.6	7,817.2	8,541.5	6,593.3	8,212.2	7,727.7	16,884.6	13,155.9	12,839.7	17,705.2	-	-
29. Jammu and Kashmir	2,536.8	3,036.9	2,708.1	2,098.3	610.7	2,714.4	2,859.6	2,826.9	2,635.9	5,321.0	-	-	5,351.0	12,328.8	24,867.9	24,485.0	-	-	-
30. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31. Puducherry	-	-	-	-	-	-	0.3	-	-	51.7	51.7	44.3	40.0	31.0	-	24.0	24.0	24.0	24.0
All States and UTs	1,98,578.2	2,09,484.3	2,14,048.0	2,24,869.4	2,98,543.8	3,78,797.1	4,28,186.5	3,63,955.6	3,11,528.3	4,29,687.6	5,37,800.9	6,33,123.5	7,79,243.5	9,21,029.0	10,30,735.2	11,60,288.2	4,44,799.5	3,18,879.7	3,18,879.7
Per cent of GDP	3.6	3.3	2.8	2.6	3.0	3.4	3.4	2.6	2.0	2.5	2.8	3.1	3.9	3.9	3.8	3.9	1.3	1.3	0.9

BE: Budget Estimates. -: Not applicable/Not available

Source: Information received from the State governments including UTs and CAG's state-wise Finance Reports.

Statements

Statement 29: Expenditure on Wages and Salaries

State/UT	₹ Crore																														
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19													
1. Andhra Pradesh	14,280.0	17,410.0	23,440.0	26,820.0	25,770.0	32,350.0	27,936.9	27,470.0	32,530.0	32,815.5	32,743.4	42,673.8	45,028.9	49,260.0	43,820.8	-	-	-													
2. Arunachal Pradesh	-	-	-	2,040.0	2,290.0	-	-	-	-	4,434.6	4,701.8	5,425.4	5,576.3	5,568.1	6,790.1	7,262.8	8,233.8	13,961.1													
3. Assam	-	-	-	11,650.0	13,540.0	-	17,580.0	18,480.0	19,500.0	26,067.4	26,177.8	27,008.3	27,227.1	28,559.5	30,868.0	29,806.5	37,317.0	40,177.4													
4. Bihar	-	-	-	12,500.0	13,980.0	-	15,187.1	-	16,450.0	18,447.2	20,892.1	21,697.9	22,988.7	24,983.8	26,327.7	30,065.0	50,698.7	55,953.2													
5. Chhattisgarh	3,670.0	11,140.0	6,410.0	7,440.0	7,690.0	9,140.0	10,003.3	10,860.0	11,420.0	13,183.8	17,426.9	21,350.7	24,438.9	23,619.8	25,864.2	28,404.6	31,297.1	36,944.9													
6. Goa	-	-	-	-	-	-	-	-	2,130.0	2,827.2	2,798.5	2,918.1	3,571.7	-	-	-	-	-													
7. Gujarat	8,660.0	10,250.0	15,870.0	17,460.0	18,640.0	-	20,950.0	22,070.0	23,530.0	28,186.0	30,572.0	31,845.0	32,680.0	35,495.0	41,557.0	47,766.8	49,127.5	53,348.5													
8. Haryana	6,350.0	8,310.0	9,520.0	9,600.0	10,620.0	11,290.0	13,296.3	-	15,780.0	17,254.3	19,258.6	20,978.3	31,944.0	34,577.6	24,624.6	26,195.7	29,185.2	31,974.7													
9. Himachal Pradesh	3,440.0	4,080.0	5,290.0	5,460.0	6,290.0	-	7,168.2	7,020.0	8,420.0	9,458.9	9,811.9	10,344.6	10,643.5	11,091.1	14,425.2	13,914.7	14,260.4	15,009.2													
10. Jharkhand	-	5,450.0	-	6,260.0	6,450.0	6,770.0	7,620.0	8,220.0	8,930.0	10,789.7	12,138.0	13,206.7	13,306.8	14,450.8	14,644.4	16,378.2	19,661.5	21,563.8													
11. Karnataka	9,930.0	10,300.0	11,090.0	11,540.0	16,080.0	17,810.0	19,737.0	21,490.0	21,500.0	22,847.0	31,800.0	42,744.9	43,769.0	47,049.0	50,061.0	61,497.8	71,862.1	85,859.6													
12. Kerala	9,180.0	9,930.0	11,210.0	16,290.0	17,560.0	19,620.0	21,689.1	23,830.0	28,470.0	32,349.1	32,697.8	33,043.6	28,852.4	45,914.2	39,503.4	40,131.2	42,643.1	45,859.5													
13. Madhya Pradesh	8,550.0	10,610.0	13,290.0	15,090.0	16,220.0	18,370.0	21,260.0	21,870.0	22,930.0	25,664.5	30,419.9	32,878.1	42,097.6	42,669.8	48,506.5	52,076.9	61,069.1	70,763.3													
14. Maharashtra	32,120.0	41,290.0	42,050.0	45,800.0	53,710.0	60,140.0	62,565.2	-	72,080.0	75,769.5	80,206.0	1,01,980.4	1,06,613.3	-	-	-	-	-													
15. Manipur	1,090.0	1,150.0	-	2,220.0	2,360.0	-	-	-	2,980.0	3,521.4	3,662.4	3,979.8	4,492.9	4,582.9	5,321.2	5,467.7	6,305.3	6,594.7													
16. Meghalaya	-	-	1,490.0	1,640.0	-	-	-	-	3,890.0	3,444.7	4,638.0	4,843.6	3,982.4	3,795.3	4,106.0	4,284.8	4,768.3	5,016.0													
17. Mizoram	-	-	1,430.0	-	-	-	-	-	2,410.0	2,326.2	3,536.0	4,141.5	4,088.7	4,077.2	4,403.0	4,517.6	4,771.1	4,841.0													
18. Nagaland	1,290.0	1,490.0	2,080.0	2,300.0	1,670.0	-	-	-	3,810.0	4,105.3	4,842.7	5,249.8	5,581.2	5,726.8	6,146.3	6,660.9	7,008.4	7,529.1													
19. Odisha	7,500.0	9,280.0	10,760.0	10,800.0	11,670.0	12,960.0	15,600.2	17,640.0	19,200.0	22,354.1	25,346.3	26,783.1	27,716.2	29,472.6	31,976.1	35,934.2	44,625.1	45,664.7													
20. Punjab	-	-	-	12,400.0	16,980.0	17,760.0	16,334.4	-	21,730.0	23,211.0	24,324.4	24,683.4	25,569.3	28,085.8	32,170.9	33,746.2	34,533.4	36,427.9													
21. Rajasthan	11,700.0	14,030.0	14,570.0	15,850.0	17,600.0	-	23,615.6	26,010.0	30,150.0	37,751.1	49,956.7	49,217.8	51,765.0	57,257.4	59,917.6	65,566.2	76,324.1	83,905.7													
22. Sikkim	-	-	-	1,110.0	1,190.0	-	1,506.9	-	1,680.0	1,758.3	2,267.3	2,528.1	3,075.2	3,063.3	3,622.0	3,644.3	4,223.5	4,693.4													
23. Tamil Nadu	16,000.0	19,490.0	23,830.0	26,800.0	27,600.0	31,860.0	37,070.3	37,130.0	40,120.0	44,981.0	52,535.3	57,829.3	57,373.0	60,625.0	68,588.2	75,030.4	81,459.8	90,464.0													
24. Telangana	-	-	-	-	-	-	10,801.4	18,350.0	19,470.0	23,813.3	21,301.4	24,308.2	21,702.0	26,981.1	36,161.5	60,908.0	57,497.0	63,344.0													
25. Tripura	-	-	-	2,310.0	2,470.0	-	-	-	-	5,276.6	2,036.5	5,947.3	5,547.5	5,733.2	6,024.5	6,620.1	7,802.0	8,190.0													
26. Uttar Pradesh	23,860.0	33,350.0	-	27,320.0	29,150.0	30,090.0	32,676.4	34,520.0	38,370.0	44,411.0	49,280.4	53,531.8	97,532.8	1,09,137.0	1,22,055.5	1,30,814.7	1,51,279.5	1,91,890.1													
27. Uttarakhand	2,860.0	4,880.0	-	6,080.0	6,710.0	7,270.0	8,216.9	-	9,690.0	11,787.3	13,325.8	13,054.5	13,893.3	14,511.4	16,174.0	-	-	-													
28. West Bengal	13,770.0	21,320.0	24,950.0	26,980.0	28,340.0	29,430.0	30,985.1	-	-	37,803.0	41,543.0	-	56,659.7	59,378.8	60,305.8	62,994.6	69,800.1	73,329.6													
29. Jammu and Kashmir	-	-	-	-	-	-	11,469.0	-	15,120.0	29,691.0	28,140.0	31,179.0	23,853.0	-	27,838.0	29,381.0	27,930.0	23,894.0													
30. NCT Delhi	-	-	-	-	4,760.0	5,190.0	564.3	6,250.0	-	9,089.6	10,324.7	11,070.0	11,810.2	12,878.3	14,856.9	15,072.4	16,399.5	19,015.7													
31. Puducherry	900.0	1,020.0	-	-	1,220.0	-	1,373.6	-	-	1,679.2	1,805.5	1,929.9	1,908.0	2,175.8	2,365.2	2,435.5	2,588.7	2,666.6													
All States and UTs	1,75,150.0	2,34,760.0	2,17,280.0	3,23,760.0	3,60,500.0	3,10,050.0	4,35,207.3	3,01,210.0	4,92,290.0	6,27,098.3	6,90,511.0	7,28,372.7	8,54,688.4	7,90,720.7	8,69,025.4	8,96,578.7	10,12,671.2	11,38,681.8													
Per cent of GDP	3.2	3.7	2.8	3.7	3.6	2.8	3.5	2.2	3.2	3.7	3.7	3.6	4.3	3.4	3.2	3.0	3.1	3.2													

BE: Budget Estimates. RE: Revised Estimates. '-': Not available/Not applicable.

Note: Data in respect of Maharashtra and Uttarakhand for 2008-09 relates to Revised Estimates while 2009-10 are Budget estimates.

Source: Information received from the State governments and UTs.

Statement 30: Expenditure on Operations and Maintenance

State/UT	₹ (Crore)																		
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)	
1. Andhra Pradesh	9,060.0	8,970.0	4,840.0	8,470.0	2,080.0	7,820.0	7,121.3	6,760.0	3,220.0	8,740.3	4,794.1	13,237.5	7,767.0	7,717.3	1,33,084.7	-	-	-	
2. Arunachal Pradesh	-	-	-	150.0	-	-	-	-	-	1,530.1	74.3	-	-	-	-	12,545.3	17,394.2	15,987.6	
3. Assam	-	-	-	4,250.0	3,540.0	-	-	-	560.0	579.7	639.5	-	-	-	-	-	-	-	
4. Bihar	-	-	-	2,480.0	5,490.0	-	7,832.2	-	2,210.0	7,771.5	8,746.4	7,197.3	13,141.1	14,195.1	17,024.8	21,978.9	30,100.5	26,461.1	
5. Chhattisgarh	450.0	510.0	400.0	580.0	710.0	910.0	687.6	540.0	570.0	632.4	763.5	860.0	900.1	940.0	878.8	1,065.0	1,272.1	1,531.7	
6. Goa	-	-	-	-	-	-	-	-	-	-	553.3	575.0	883.4	-	-	-	-	-	
7. Gujarat	990.0	2,330.0	620.0	610.0	840.0	-	-	-	-	-	905.5	722.8	682.1	672.0	3,688.1	3,185.7	4,512.1	3,832.3	
8. Haryana	920.0	980.0	890.0	1,640.0	850.0	1,850.0	995.7	-	1,130.0	-	1,129.4	1,286.1	1,275.5	1,313.7	1,291.2	1,614.4	1,917.7	1,346.4	
9. Himachal Pradesh	810.0	1,040.0	1,570.0	1,690.0	1,820.0	-	2,466.4	2,370.0	3,030.0	2,955.8	2,849.7	3,176.2	3,159.8	3,560.9	3,478.7	3,189.7	5,036.4	3,232.8	
10. Jharkhand	-	180.0	-	10,170.0	11,390.0	4,310.0	17,787.8	-	4,500.0	7,062.7	4,149.7	5,390.6	6,216.1	3,395.5	38,593.7	46,050.1	64,395.4	73,854.3	
11. Karnataka	670.0	660.0	790.0	1,440.0	1,900.0	2,270.0	2,840.0	-	2,830.0	2,880.1	3,044.9	3,164.8	41,235.0	49,104.0	-	3,247.7	3,709.7	3,020.3	
12. Kerala	650.0	690.0	800.0	810.0	880.0	920.0	1,047.6	1,250.0	1,400.0	1,334.4	2,655.8	1,411.3	1,766.6	1,810.0	1,581.7	3,335.9	3,327.0	4,309.1	
13. Madhya Pradesh	690.0	640.0	680.0	1,010.0	1,470.0	1,690.0	1,406.9	1,670.0	2,180.0	1,965.0	2,042.1	1,369.1	1,351.6	1,487.0	3,398.6	2,651.3	3,796.7	4,921.4	
14. Maharashtra	23,190.0	15,940.0	6,450.0	6,330.0	7,750.0	9,330.0	10,331.7	-	5,220.0	12,620.0	17,957.1	-	-	-	-	-	-	-	
15. Manipur	540.0	490.0	-	1,770.0	1,760.0	-	-	-	3,490.0	5,752.6	3,974.9	195.3	213.0	278.6	369.2	306.5	342.5	337.0	
16. Meghalaya	-	-	200.0	-	-	-	-	-	-	341.2	50.0	-	-	-	-	-	-	-	
17. Mizoram	-	-	2,660.0	-	-	-	-	-	-	-	3,681.0	551.7	4,195.5	3,900.4	5,689.2	6,319.4	8,698.0	7,899.2	
18. Nagaland	20.0	20.0	40.0	750.0	220.0	-	-	-	180.0	393.5	266.6	163.8	108.3	162.2	166.4	204.6	199.4	148.0	
19. Odisha	1,820.0	1,940.0	2,290.0	2,610.0	3,360.0	3,920.0	4,237.6	4,510.0	4,710.0	5,108.8	4,189.3	4,171.8	3,993.1	4,478.9	4,840.6	5,315.7	5,994.3	6,251.3	
20. Punjab	-	-	-	-	-	160.0	-	-	300.0	-	-	183.0	391.2	397.8	197.3	251.7	289.4	243.6	
21. Rajasthan	2,020.0	2,070.0	2,190.0	2,730.0	-	-	469.0	580.0	570.0	999.1	717.5	933.3	995.1	1,274.3	1,309.2	1,203.3	2,067.3	1,916.0	
22. Sikkim	-	-	-	50.0	1,830.0	-	-	-	-	-	-	51.4	90.6	66.7	66.7	67.1	68.5	67.7	
23. Tamil Nadu	4,120.0	4,730.0	4,660.0	6,370.0	8,490.0	9,000.0	9,498.5	-	8,750.0	9,343.7	10,183.0	10,996.0	10,645.0	12,005.7	14,715.0	13,073.1	15,632.1	16,921.8	
24. Telangana	-	-	-	-	-	-	4,274.8	7,560.0	7,500.0	5,555.0	13,739.9	3,139.7	9,470.1	8,205.9	8,983.5	-	-	-	
25. Tripura	-	-	-	210.0	160.0	-	-	-	-	177.3	158.3	-	-	-	-	-	-	-	
26. Uttar Pradesh	3,440.0	3,500.0	-	3,700.0	4,720.0	8,350.0	5,808.7	5,990.0	7,130.0	8,662.7	9,013.0	12,024.9	11,140.2	14,182.5	11,532.0	37,453.2	48,783.7	51,477.7	
27. Uttarakhand	290.0	280.0	-	130.0	830.0	1,180.0	970.0	-	1,710.0	1,941.4	1,489.5	234.5	596.2	728.3	842.0	-	-	-	
28. West Bengal	1,170.0	1,210.0	890.0	1,160.0	1,220.0	1,670.0	1,903.1	-	-	2,534.4	2,961.0	-	2,361.4	-	2,860.1	3,940.0	4,077.9	5,246.0	
29. Jammu and Kashmir	-	-	-	-	-	-	-	-	610.0	-	-	-	-	-	-	-	-	-	
30. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	6,734.9	12,400.5	15,152.9	14,856.9	14,538.8	15,493.4	2,335.4	
31. Puducherry	-	-	-	-	20.0	-	24.4	-	-	63.5	58.8	76.2	76.8	82.4	114.6	132.7	124.2	126.4	
All States and UTs	50,850.0	46,180.0	29,970.0	59,110.0	61,330.0	53,380.0	79,703.1	31,230.0	61,800.0	88,925.0	1,00,788.1	77,847.3	1,35,052.3	1,45,112.0	2,69,563.0	1,81,670.1	2,37,232.3	2,31,467.3	

BE: Budget Estimates, RE: Revised Estimates. '-': Not available/Not applicable

Note: Data in respect of Maharashtra and Uttarakhand for 2008-09 relates to Revised Estimates while 2009-10 are Budget estimates.

Source: Information received from the State governments and UTs.

Statements

Statement 31: Social Sector Expenditure*

State/UT	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Andhra Pradesh	31,435.9	30,278.9	39,132.4	45,395.9	49,435.2	53,735.8	54,917.8	57,520.0	62,799.9	72,855.8	76,759.0	78,797.3	86,831.5	86,746.1	1,02,621.5	1,23,830.6	1,31,318.8	1,59,461.5
2. Arunachal Pradesh	1,279.6	1,766.9	1,567.5	2,158.0	1,938.5	2,553.6	3,055.4	3,357.6	4,148.4	5,475.9	6,372.4	5,678.3	6,174.2	7,944.5	8,790.6	10,103.0	12,337.2	10,543.7
3. Assam	6,759.9	9,159.5	10,242.9	11,189.2	12,303.2	14,507.5	20,396.9	20,218.2	26,362.6	27,844.5	30,244.9	37,050.6	35,564.6	40,743.1	60,547.3	52,394.6	70,373.4	70,191.4
4. Bihar	16,336.5	17,867.5	19,369.8	24,045.6	30,744.5	34,921.4	42,415.9	52,709.9	60,566.6	68,232.1	75,529.5	71,948.8	86,407.1	1,01,086.8	1,15,792.3	1,17,509.7	1,84,588.3	1,57,911.1
5. Chhattisgarh	8,673.7	11,677.9	11,823.8	14,806.5	16,988.5	21,054.7	23,676.7	27,500.0	31,897.6	35,128.2	32,447.5	39,224.3	36,369.9	40,167.2	47,600.9	57,818.0	80,240.5	88,567.8
6. Goa	1,455.3	1,793.5	2,088.3	2,302.8	2,496.4	2,918.8	3,171.8	3,677.3	3,945.8	5,006.8	5,143.5	5,080.0	5,547.1	6,857.1	6,581.1	7,436.1	9,201.7	9,149.7
7. Gujarat	18,175.4	23,168.9	28,592.6	30,345.8	38,063.6	41,878.0	47,258.6	53,458.5	56,036.8	60,616.5	66,840.5	71,781.8	75,896.3	82,675.0	97,489.4	1,09,626.1	1,28,498.5	1,47,152.2
8. Haryana	9,813.7	13,359.0	13,635.9	16,270.4	18,988.0	18,099.8	22,041.7	25,504.7	30,505.0	35,434.7	38,814.9	45,549.9	42,859.7	48,756.1	51,360.7	58,966.0	64,063.2	78,074.9
9. Himachal Pradesh	4,570.0	4,913.5	6,022.3	5,998.5	7,098.5	7,891.3	9,071.8	9,965.6	12,024.3	12,635.0	14,211.9	14,847.3	16,259.8	17,484.6	21,793.7	20,612.0	24,201.4	21,868.6
10. Jharkhand	9,870.3	10,036.4	12,303.5	10,720.8	12,025.3	11,711.4	17,735.5	21,898.0	29,553.5	29,352.3	30,219.5	32,816.0	34,403.0	33,885.6	41,401.7	45,620.2	64,206.4	79,701.3
11. Karnataka	20,444.9	25,104.4	28,685.3	32,373.2	37,829.3	41,587.7	51,509.2	59,432.9	70,665.5	76,436.5	90,874.8	87,833.8	87,157.5	1,10,959.0	1,10,016.6	1,26,417.3	1,54,118.1	1,66,573.6
12. Kerala	10,859.0	12,033.6	13,622.8	18,739.7	21,645.7	23,952.6	28,513.8	33,088.4	39,058.2	40,844.3	43,870.5	38,542.8	57,258.5	60,602.3	58,258.7	51,474.1	60,996.4	71,749.7
13. Madhya Pradesh	14,687.0	17,631.2	23,449.8	27,130.9	33,367.9	35,740.8	44,383.5	55,551.9	65,249.2	74,635.8	76,630.1	85,161.8	94,626.8	1,04,546.7	1,10,119.2	1,28,761.8	1,56,856.0	1,79,305.1
14. Maharashtra	36,499.7	47,358.3	53,834.4	61,133.5	70,028.4	78,197.3	88,320.7	93,315.6	1,04,677.0	1,06,624.0	1,26,835.1	1,44,035.4	1,43,019.2	1,64,205.5	2,00,140.5	2,28,483.7	3,15,338.0	3,07,908.5
15. Manipur	1,448.1	1,535.2	1,933.5	2,017.7	2,051.1	2,107.0	3,128.5	3,071.9	3,301.8	4,298.2	4,468.2	4,634.4	6,622.6	7,084.6	7,895.9	6,292.9	12,560.5	9,635.0
16. Meghalaya	1,225.0	1,402.4	1,751.8	2,341.8	2,308.8	2,715.5	3,301.9	3,236.7	4,896.3	4,575.3	5,242.1	4,897.5	5,897.8	7,327.3	7,671.4	9,771.6	11,358.1	12,822.3
17. Mizoram	1,150.8	1,465.3	1,596.2	1,640.5	2,118.4	2,298.3	2,901.8	2,891.0	3,077.4	3,814.1	4,063.5	4,493.4	4,143.5	4,233.5	4,414.4	4,928.4	7,165.5	5,257.8
18. Nagaland	1,118.7	1,168.7	1,578.9	1,606.3	1,989.0	2,150.1	2,503.9	2,725.2	3,582.6	4,479.7	4,172.1	4,405.1	4,467.6	5,010.0	5,505.6	6,200.6	7,094.9	6,856.1
19. Odisha	11,090.8	12,517.0	15,241.4	18,051.5	19,659.2	24,810.2	29,249.0	36,253.1	39,639.4	45,162.3	54,093.7	61,035.9	58,173.6	66,786.3	73,647.6	94,686.7	1,29,891.8	1,40,025.6
20. Punjab	6,862.3	7,112.0	8,345.6	9,974.0	12,563.4	13,083.8	15,506.5	16,284.1	48,268.7	17,390.4	21,073.1	21,655.3	25,378.2	30,215.6	34,946.1	35,027.5	41,149.2	43,567.1
21. Rajasthan	19,427.3	21,575.1	22,787.8	27,845.2	33,697.7	41,898.6	54,816.5	62,257.9	67,521.9	76,232.8	84,467.8	87,068.4	93,917.5	1,13,623.3	1,15,988.7	1,24,719.6	1,67,401.6	1,89,015.6
22. Sikkim	816.5	1,010.1	1,063.0	1,449.8	1,390.9	1,691.0	1,772.5	1,603.6	1,838.2	2,274.2	2,600.9	2,720.4	3,167.6	3,117.4	4,168.5	4,455.2	5,811.1	5,287.9
23. Tamil Nadu	26,889.7	29,345.3	36,493.2	41,896.6	46,753.2	55,117.9	62,757.9	70,057.8	69,689.3	71,792.6	86,228.6	86,392.0	1,07,549.6	1,14,967.8	1,18,871.0	1,31,226.5	1,54,750.6	1,63,615.6
24. Telangana	-	-	-	-	-	-	24,433.7	42,509.5	47,949.0	50,203.8	56,886.5	57,909.5	63,444.9	71,533.2	74,516.8	77,521.0	1,07,946.3	1,40,878.7
25. Tripura	1,679.9	2,182.6	2,157.4	2,686.6	2,873.1	3,254.3	5,076.9	5,690.2	5,951.1	5,867.6	6,373.6	6,687.4	7,117.3	8,143.9	9,471.8	9,795.0	13,234.2	14,467.6
26. Uttar Pradesh	39,506.8	47,249.6	50,673.8	59,716.1	67,435.8	76,555.0	86,321.7	1,08,196.3	1,29,756.3	1,17,089.2	1,34,473.4	1,42,287.7	1,49,517.0	1,69,095.2	2,03,235.4	2,23,902.2	2,56,512.0	3,02,502.1
27. Uttarakhand	4,185.1	5,622.1	5,953.9	7,384.9	7,988.5	9,377.4	12,994.0	13,402.0	14,509.4	15,423.1	17,508.4	17,475.0	20,433.4	21,795.4	24,701.3	27,648.2	31,495.1	32,943.5
28. West Bengal	19,467.2	27,702.9	30,557.2	35,609.3	40,103.5	45,581.5	57,264.4	67,836.9	74,697.7	87,844.7	94,697.7	96,428.6	1,04,229.6	1,25,507.7	1,38,600.3	1,38,036.2	1,73,831.3	2,02,948.3
29. Jammu and Kashmir	5,608.9	6,898.5	7,432.0	8,738.4	9,117.2	9,809.9	11,557.3	15,721.4	16,019.9	18,579.4	23,568.0	23,710.8	24,677.3	25,699.4	28,954.3	30,080.1	38,578.6	44,018.1
30. NCT Delhi	8,922.4	10,507.5	10,812.5	13,214.3	14,566.0	15,433.7	16,061.2	17,636.3	19,607.7	22,284.8	25,264.2	27,356.8	28,163.7	32,519.0	33,800.0	32,673.1	34,806.7	54,062.0
31. Puducherry	1,062.4	1,365.7	1,557.2	1,723.1	1,409.1	1,873.3	2,260.0	2,465.5	2,359.1	2,499.4	2,747.7	2,820.7	2,810.4	3,051.3	3,748.7	4,224.0	5,029.4	4,910.9
All States and UTs	3,31,538.2	3,92,936.2	4,51,937.1	5,23,569.3	6,02,942.7	6,79,201.1	8,30,055.8	9,68,936.4	11,28,188.3	12,25,718.4	13,42,723.6	14,10,326.9	15,12,087.0	17,16,370.7	19,22,651.8	21,00,242.3	26,54,955.1	29,20,973.6

RE: Revised Estimates. BE: Budget Estimates. -: Not applicable/Not available.

*: Includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the State Governments.

Note: Data from 2017-18 onwards include Delhi and Puducherry also.

Source: Budget documents of the State governments. Details in methodology.

Statement 32 : Social Sector Expenditure* as per cent of Total Disbursement

State/UT	(Per cent)																	
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1. Andhra Pradesh	38.9	35.6	38.9	39.2	38.2	39.3	41.2	49.3	45.7	49.6	46.8	45.4	46.4	45.3	45.4	48.8	47.8	49.5
2. Arunachal Pradesh	29.9	33.7	28.1	32.4	30.5	32.8	34.6	27.8	34.1	37.2	34.1	34.6	33.4	35.0	33.7	34.1	32.7	26.7
3. Assam	38.7	36.7	39.5	37.0	36.5	39.0	45.1	48.2	45.9	42.6	42.1	44.9	44.9	38.3	50.1	43.6	44.4	45.0
4. Bihar	43.9	41.8	38.2	40.0	44.4	43.4	44.8	46.9	48.0	50.0	48.8	50.1	52.1	52.3	49.9	46.6	52.8	49.8
5. Chhattisgarh	50.1	54.2	50.2	51.6	48.7	53.4	50.2	52.2	54.0	52.0	43.4	43.2	41.7	42.4	44.0	37.4	49.9	50.3
6. Goa	32.2	32.5	33.5	33.1	34.0	35.8	35.2	35.1	35.9	37.2	36.3	35.6	37.3	38.3	33.7	34.1	34.4	33.2
7. Gujarat	35.0	38.4	39.9	38.2	38.7	40.0	40.5	42.2	41.3	38.2	37.5	38.9	38.6	38.6	40.8	40.0	41.1	40.2
8. Haryana	37.2	41.0	39.6	40.9	40.8	37.0	39.3	31.1	37.2	39.0	39.2	41.3	38.5	37.1	34.8	35.4	35.5	38.1
9. Himachal Pradesh	36.6	35.0	37.3	34.6	34.3	37.1	37.5	36.6	34.9	36.7	37.7	37.5	38.2	38.1	40.4	38.2	38.1	38.4
10. Jharkhand	47.8	44.2	46.4	41.2	39.6	39.0	44.3	40.2	49.9	43.4	46.2	46.4	46.6	43.5	45.2	42.3	49.1	54.8
11. Karnataka	37.8	39.9	39.9	37.8	39.2	37.6	40.0	41.7	41.7	41.0	42.4	39.3	37.1	40.3	37.9	39.3	42.1	40.7
12. Kerala	33.4	33.6	33.4	34.8	34.9	34.5	35.7	36.3	36.4	34.9	34.1	31.3	38.7	34.4	32.6	28.5	30.4	32.2
13. Madhya Pradesh	36.7	35.2	39.0	33.6	40.0	39.8	39.7	44.6	41.6	44.3	42.0	44.4	45.3	43.5	41.0	42.8	44.2	44.7
14. Maharashtra	36.8	40.3	41.4	41.1	42.6	41.9	42.7	41.6	40.7	37.4	38.6	39.6	35.7	37.8	38.6	40.6	43.2	40.6
15. Manipur	32.9	32.5	31.6	29.4	29.3	29.4	35.3	33.9	33.2	38.7	37.4	38.4	43.6	43.4	43.6	36.8	46.3	38.6
16. Meghalaya	35.7	36.6	36.7	39.4	37.7	39.9	43.3	40.7	48.6	46.9	43.1	44.7	42.7	41.6	39.2	41.6	42.0	43.1
17. Mizoram	40.1	41.5	38.6	36.6	39.7	40.8	43.3	44.0	41.1	41.6	42.1	40.2	41.3	42.3	37.5	39.3	43.7	35.0
18. Nagaland	28.3	25.9	28.3	24.9	27.4	29.8	31.0	29.8	34.9	37.3	31.7	32.4	33.7	34.9	32.5	33.3	33.4	32.3
19. Odisha	41.6	41.0	42.3	42.9	41.6	44.2	44.6	45.8	45.6	46.3	47.5	48.8	46.9	43.4	40.8	46.4	49.0	48.3
20. Punjab	23.8	22.7	22.5	27.1	28.2	27.5	29.1	25.9	45.9	24.1	24.2	20.4	24.4	24.3	19.6	19.2	21.2	21.3
21. Rajasthan	45.2	44.3	42.4	42.6	41.5	44.5	47.1	36.7	41.7	42.5	41.3	41.1	44.4	45.1	43.4	41.8	46.0	45.3
22. Sikkim	27.4	28.8	30.9	36.8	35.4	37.8	36.7	35.6	38.5	37.8	37.5	37.1	39.8	38.5	41.0	39.9	39.6	32.7
23. Tamil Nadu	39.7	40.3	40.2	38.3	38.5	41.1	39.9	41.5	33.5	35.3	35.5	33.5	37.1	36.6	33.6	32.6	35.2	33.6
24. Telangana	-	-	-	-	-	-	39.2	43.6	39.4	41.8	42.0	40.5	40.3	39.1	36.4	33.4	40.6	46.2
25. Tripura	37.2	37.9	38.4	41.7	40.9	41.6	47.9	49.4	47.3	47.2	46.0	44.7	44.9	44.7	45.4	44.4	43.7	44.6
26. Uttar Pradesh	37.8	39.0	37.7	38.8	38.8	38.1	36.6	36.3	40.0	36.7	34.4	37.1	37.9	38.5	40.2	39.3	38.0	37.9
27. Uttarakhnad	38.4	42.3	42.5	45.5	41.5	43.6	47.9	45.6	46.0	41.9	43.1	43.1	44.2	43.4	44.0	44.2	43.2	40.3
28. West Bengal	31.9	40.7	41.9	42.5	42.1	42.0	46.5	48.0	47.4	48.8	46.9	47.2	49.2	48.3	50.4	48.3	52.4	54.2
29. Jammu and Kashmir	29.9	30.6	29.1	29.3	28.7	29.7	32.2	34.6	31.9	34.0	35.1	36.5	36.6	34.5	37.2	33.7	34.7	39.2
30. NCT Delhi	43.8	42.2	42.4	50.0	48.8	45.3	51.9	50.1	52.6	54.5	54.7	53.4	53.7	53.2	52.7	49.6	50.1	54.1
31. Puducherry	35.9	38.1	38.3	45.9	39.6	37.1	40.4	41.8	38.5	36.9	37.4	35.6	33.7	31.1	34.8	36.9	38.0	36.1
All States and UTs	37.6	38.7	39.0	38.7	39.3	39.8	41.0	41.1	41.7	41.1	40.2	40.4	40.9	40.6	40.1	39.6	42.2	42.2

RE: Revised Estimates. BE: Budget Estimates. -: Not applicable/Not available.

*: Includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the state governments.

Note: Data from 2017-18 onwards include Delhi and Puducherry also.

Source : Budget documents of the State governments. Details in methodology.

Statement 33 : Revenue Receipts of State Governments and UTs

(Per cent)

State/UT	2023-24				2024-25 (BE)				2024-25 (RE)				2025-26 (BE)			
	RR/ GSDP	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	RR/ GSDP	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	RR/ GSDP	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	RR/ GSDP	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Andhra Pradesh	12.2	6.0	0.5	5.7	12.4	6.8	0.7	5.0	11.0	6.0	0.4	4.6	11.9	6.0	1.0	4.9
2. Arunachal Pradesh	70.3	7.2	2.3	60.8	70.0	6.6	2.4	61.0	72.6	6.4	2.3	63.9	66.8	6.6	2.3	57.9
3. Assam	16.0	4.9	1.0	10.1	17.3	5.3	1.4	10.7	17.4	5.3	1.4	10.8	15.8	4.7	1.1	10.0
4. Bihar	22.7	5.7	0.6	16.4	23.4	5.6	0.8	17.0	25.0	5.6	0.8	18.7	23.8	5.4	0.7	17.6
5. Chhattisgarh	20.2	7.6	3.0	9.7	22.4	8.8	3.3	10.2	21.3	8.1	3.1	10.1	22.2	8.5	3.5	10.2
6. Goa	17.2	8.2	4.0	5.0	18.4	7.9	5.2	5.3	17.8	7.8	5.0	5.1	16.4	7.0	4.4	4.9
7. Gujarat	9.2	5.5	1.0	2.7	8.3	5.4	0.7	2.2	8.7	5.5	0.8	2.4	8.4	5.3	0.8	2.3
8. Haryana	9.3	6.7	0.7	1.9	9.6	7.0	0.8	1.9	9.3	6.8	0.7	1.8	9.5	6.8	0.8	1.9
9. Himachal Pradesh	18.6	5.6	1.4	11.5	18.6	6.6	1.6	10.3	18.8	5.8	1.8	11.2	16.5	6.3	1.6	8.6
10. Jharkhand	19.1	6.1	2.9	10.1	21.9	6.8	3.8	11.3	21.8	6.7	4.0	11.2	22.5	6.3	4.6	11.5
11. Karnataka	9.1	6.4	0.5	2.2	9.6	6.9	0.5	2.2	8.9	6.3	0.5	2.2	9.5	6.8	0.5	2.2
12. Kerala	10.9	6.5	1.4	3.0	10.8	6.6	1.4	2.8	10.4	6.4	1.4	2.6	10.7	6.4	1.3	2.9
13. Madhya Pradesh	17.3	6.7	1.5	9.1	17.3	6.7	1.4	9.2	17.4	6.4	1.5	9.6	17.2	6.4	1.3	9.5
14. Maharashtra	10.6	7.5	0.5	2.6	11.7	8.0	0.6	3.0	11.8	8.1	0.7	3.1	11.4	7.8	0.7	2.8
15. Manipur	31.5	2.6	0.4	28.4	51.1	4.6	0.6	46.0	46.7	3.6	0.6	42.6	35.7	3.2	0.5	32.0
16. Meghalaya	33.9	6.1	1.0	26.8	39.6	6.8	1.3	31.6	40.6	6.8	1.3	32.5	38.4	6.3	1.2	30.9
17. Mizoram	33.3	3.5	3.2	26.6	27.6	2.9	2.5	22.2	34.2	3.5	2.9	27.8	29.6	3.4	2.6	23.6
18. Nagaland	40.0	4.0	1.7	34.3	35.7	3.5	0.9	31.3	38.6	4.0	1.4	33.2	37.6	3.8	1.2	32.6
19. Odisha	20.8	6.3	6.1	8.4	22.2	6.3	6.1	9.8	22.5	6.3	6.1	10.1	21.8	6.2	5.6	10.0
20. Punjab	12.0	6.3	1.0	4.7	12.8	7.3	1.4	4.2	12.8	7.2	1.3	4.3	12.5	7.1	1.4	4.1
21. Rajasthan	13.4	6.2	1.2	5.9	14.8	7.0	1.3	6.5	15.4	7.1	1.6	6.8	14.8	7.2	1.4	6.3
22. Sikkim	17.1	3.6	1.8	11.7	19.8	4.0	1.7	14.1	21.0	3.8	1.9	15.3	21.5	3.6	1.8	16.0
23. Tamil Nadu	9.7	6.1	1.0	2.6	9.5	6.2	1.0	2.3	9.5	6.2	0.9	2.4	9.3	6.2	0.8	2.3
24. Telangana	11.6	7.6	1.6	2.3	13.1	8.2	2.1	2.8	12.5	8.0	1.6	2.9	12.8	8.1	1.8	2.9
25. Tripura	25.0	3.5	0.5	20.9	24.0	3.5	0.5	20.1	26.9	3.7	0.5	22.7	26.2	3.6	0.5	22.1
26. Uttar Pradesh	18.2	7.5	0.6	10.1	22.5	10.0	0.9	11.6	19.9	7.6	0.5	11.8	21.5	9.6	0.8	11.1
27. Uttarakhand	15.2	5.8	1.3	8.1	15.3	5.7	1.2	8.4	15.7	5.9	1.2	8.6	14.6	5.6	1.0	8.0
28. West Bengal	12.1	5.4	0.2	6.5	12.6	5.4	0.3	6.8	12.5	5.5	0.2	6.9	13.1	5.5	0.5	7.1
29. Jammu and Kashmir	29.4	5.8	2.7	20.9	37.7	8.0	3.8	25.9	33.3	7.9	3.2	22.3	31.4	7.5	3.6	20.3
30. NCT Delhi	5.1	4.8	0.1	0.2	5.1	4.6	0.1	0.3	4.9	4.6	0.0	0.3	5.6	4.8	0.1	0.8
31. Puducherry	20.6	8.0	5.2	7.4	20.2	8.0	5.1	7.1	21.2	8.4	5.5	7.2	20.0	8.1	5.1	6.7
All States and UTs#	13.0	6.5	1.1	5.5	14.3	7.2	1.2	6.0	13.9	6.8	1.1	6.0	14.4	7.1	1.2	6.0

RE: Revised Estimates. BE: Budget Estimates. RR: Revenue Receipts. OTR: Own Tax Revenue.

ONTR: Own Non-Tax Revenue. CT: Current Transfers. GSDP: Gross State Domestic Product.

#: Data for all States/UTs are as per cent of GDP.

Source : Budget documents of the State governments. Details in methodology.

Statement 34: Revenue Expenditure of State Governments and UTs

State/UT	2023-24					2024-25 (BE)					2024-25 (RE)					2025-26 (BE)				
	RE/ GSDP	DRE/ GSDP	NDRE/ GSDP	IP/ GSDP	PN/ GSDP	RE/ GSDP	DRE/ GSDP	NDRE/ GSDP	IP/ GSDP	PN/ GSDP	RE/ GSDP	DRE/ GSDP	NDRE/ GSDP	IP/ GSDP	PN/ GSDP	RE/ GSDP	DRE/ GSDP	NDRE/ GSDP	IP/ GSDP	PN/ GSDP
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Andhra Pradesh	14.9	10.2	4.8	2.1	1.5	14.6	10.2	4.4	1.8	1.3	14.1	9.6	4.4	1.9	1.3	13.8	9.6	4.1	1.9	1.2
2. Arunachal Pradesh	52.7	37.8	14.8	2.2	5.1	58.1	40.4	17.7	2.1	5.2	57.0	41.9	15.0	2.0	5.3	58.0	38.3	19.6	1.9	5.4
3. Assam	16.5	9.8	6.7	1.4	3.1	17.0	10.0	6.9	1.5	2.8	18.3	11.2	6.9	1.5	2.8	15.8	9.6	6.1	1.5	2.8
4. Bihar	22.3	15.4	6.9	2.1	2.8	23.3	15.1	8.1	2.1	3.3	28.8	20.5	8.3	2.1	3.3	23.0	15.1	7.8	2.1	3.0
5. Chhattisgarh	22.4	17.0	5.1	1.3	1.8	22.2	16.9	5.1	1.4	1.4	22.6	17.3	5.1	1.6	1.4	21.7	16.2	5.3	1.5	1.6
6. Goa	15.8	10.3	5.5	1.8	2.2	16.8	10.7	6.1	1.7	2.4	16.8	10.7	6.1	1.7	2.4	14.6	9.3	5.3	1.7	1.9
7. Gujarat	7.8	5.0	2.7	1.1	1.0	8.0	5.0	2.9	1.1	1.0	7.9	5.1	2.7	1.1	1.0	7.8	5.0	2.8	1.0	1.0
8. Haryana	10.4	6.2	4.2	2.0	1.2	11.1	6.8	4.3	2.1	1.2	10.7	6.5	4.2	2.0	1.2	11.0	6.8	4.2	1.9	1.2
9. Himachal Pradesh	21.2	12.1	9.1	2.7	4.8	20.5	11.7	8.8	2.8	4.4	21.6	12.7	9.0	2.7	4.6	18.9	10.4	8.5	2.6	4.5
10. Jharkhand	16.6	11.1	5.6	1.5	2.0	18.1	12.7	5.4	1.4	1.7	19.4	13.8	5.7	1.4	1.7	19.9	14.9	5.0	1.1	1.8
11. Karnataka	9.5	6.3	3.0	1.2	1.0	10.6	6.9	3.5	1.4	1.2	9.8	6.5	3.1	1.3	1.0	10.2	6.4	3.6	1.5	1.2
12. Kerala	12.5	4.9	6.9	2.4	2.2	13.0	5.4	6.4	2.2	2.2	12.7	5.0	6.6	2.3	2.2	12.6	5.4	6.1	2.2	2.1
13. Madhya Pradesh	16.4	11.1	4.6	1.7	1.6	17.2	11.4	5.0	1.8	1.7	17.4	11.7	4.9	1.8	1.7	17.1	11.3	5.0	1.7	1.7
14. Maharashtra	11.0	6.7	3.4	1.1	1.1	12.2	7.0	4.4	1.3	1.4	12.4	8.0	3.6	1.2	1.0	12.3	7.5	4.1	1.3	1.2
15. Manipur	29.6	13.1	15.5	2.1	5.5	38.0	22.5	14.3	2.0	5.5	38.2	21.1	16.0	2.1	6.7	32.4	16.6	14.6	2.0	5.9
16. Meghalaya	31.3	20.9	10.4	2.1	3.4	33.1	22.8	10.3	2.1	3.1	33.2	22.8	10.3	2.1	3.1	30.8	21.5	9.4	2.0	2.8
17. Mizoram	31.6	19.2	12.4	1.7	5.8	26.3	16.4	9.9	1.3	4.4	34.5	22.0	12.5	1.6	5.8	28.3	16.8	11.5	1.8	5.1
18. Nagaland	36.7	18.8	17.9	2.6	7.7	33.5	17.4	16.1	2.7	7.0	36.1	18.1	18.0	2.7	7.6	34.3	17.2	17.1	2.7	7.8
19. Odisha	17.3	12.3	4.8	0.6	2.3	19.3	14.5	4.6	0.6	2.3	19.6	14.9	4.5	0.6	2.3	18.8	14.1	4.6	0.6	2.3
20. Punjab	15.7	7.6	7.7	3.0	2.7	15.7	7.9	7.1	2.9	2.4	16.4	8.5	7.2	3.0	2.4	15.2	7.5	7.0	2.8	2.3
21. Rajasthan	15.9	10.8	5.1	2.2	1.8	16.3	11.4	4.9	2.1	1.6	17.3	12.0	5.3	2.3	1.8	16.4	11.5	4.8	2.0	1.7
22. Sikkim	16.8	9.9	6.7	1.7	2.7	18.9	11.1	7.5	1.7	2.8	19.0	11.6	7.0	1.8	2.7	19.3	11.1	8.0	1.9	3.1
23. Tamil Nadu	11.4	6.3	4.2	2.0	1.4	11.0	6.2	4.1	2.0	1.3	11.0	6.1	4.1	1.9	1.3	10.5	5.7	4.0	1.9	1.3
24. Telangana	11.5	7.7	3.8	1.7	1.2	13.1	10.5	2.6	1.1	0.7	12.2	9.5	2.7	1.1	0.7	12.6	9.9	2.7	1.1	0.7
25. Tripura	22.3	12.6	9.1	1.6	3.7	22.2	12.7	8.9	1.6	3.4	24.7	14.5	9.5	1.5	3.9	24.3	14.7	9.0	1.4	3.8
26. Uttar Pradesh	16.8	9.8	6.0	1.8	2.4	19.8	11.1	7.7	2.0	3.2	17.8	10.2	6.7	2.0	2.6	18.9	10.2	7.9	2.1	2.9
27. Uttarakhand	14.2	8.1	5.3	1.6	2.3	14.1	7.9	5.4	1.7	2.1	14.9	8.5	5.5	1.8	2.2	14.0	7.6	5.5	1.6	2.3
28. West Bengal	13.7	8.5	5.1	2.6	1.5	14.3	9.5	4.7	2.4	1.3	14.9	9.8	5.0	2.5	1.4	14.8	10.1	4.7	2.4	1.3
29. Jammu and Kashmir	27.9	14.5	13.4	4.2	4.3	31.4	17.8	13.7	4.0	5.4	31.5	17.1	14.4	3.9	6.7	27.6	16.1	11.5	4.0	5.3
30. NCT Delhi	4.5	3.4	0.6	0.3	0.0	4.8	3.7	0.7	0.2	0.0	4.3	3.2	0.7	0.2	0.0	5.0	3.9	0.6	0.2	0.0
31. Puducherry	20.7	14.3	6.4	1.6	2.9	20.9	14.9	6.0	1.6	2.6	21.9	15.7	6.2	1.6	2.8	20.2	14.4	5.8	1.4	2.7
All States and UTs#	13.4	8.3	4.6	1.7	1.6	14.6	9.2	5.0	1.7	1.7	14.4	9.3	4.8	1.7	1.6	14.6	9.2	5.0	1.8	1.7

BE: Budget Estimates. RE: Revenue Expenditure. NDRE: Non-development Revenue Expenditure. IP: Interest Payment.
 PN: Pension. DRE: Development Revenue Expenditure. GSDP: Gross State Domestic Product. -: Nil/Negligible.

#: Data for all States/UTs are as per cent of GDP.
 Source : Budget documents of the State governments. Details in methodology.

Statements

Statement 35 : Development Expenditure: Select Indicators

(Per cent)

State/UT	2023-24			2024-25 (BE)			2024-25 (RE)			2025-26 (BE)		
	DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEV/ GSDP	SSE/ GSDP	CO/ GSDP
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	11.8	8.7	1.6	12.3	9.0	2.0	11.2	8.2	1.5	12.1	8.7	2.2
2. Arunachal Pradesh	55.0	25.9	21.7	53.5	25.1	18.7	60.2	26.7	22.8	47.6	20.4	17.1
3. Assam	13.0	9.2	3.8	13.3	9.4	4.1	15.7	10.9	5.3	13.0	9.5	4.0
4. Bihar	19.3	13.8	4.3	17.8	14.1	3.0	24.6	18.9	4.5	18.4	14.4	3.7
5. Chhattisgarh	19.9	11.3	3.0	20.7	14.2	4.0	21.1	14.1	4.0	20.2	13.9	4.1
6. Goa	13.3	7.0	3.3	14.2	7.6	4.1	14.5	7.7	4.4	12.6	6.6	3.8
7. Gujarat	7.4	4.5	2.3	7.8	4.6	2.7	7.8	4.8	2.6	8.2	4.9	3.2
8. Haryana	8.0	5.4	1.5	8.4	5.7	1.3	7.8	5.3	1.1	8.3	5.8	1.2
9. Himachal Pradesh	14.7	9.8	2.7	14.4	9.7	2.8	16.6	10.4	4.0	11.9	8.5	1.5
10. Jharkhand	16.3	9.9	4.5	18.1	12.6	4.7	18.2	12.7	3.8	19.3	14.3	4.1
11. Karnataka	8.4	4.9	2.0	8.8	5.7	1.9	8.4	5.3	1.9	8.5	5.4	2.2
12. Kerala	6.3	4.5	1.2	6.8	5.1	1.2	6.3	4.8	1.1	6.7	5.0	1.2
13. Madhya Pradesh	15.2	9.5	4.2	15.5	10.5	4.0	16.1	10.4	4.3	16.1	10.6	4.9
14. Maharashtra	8.5	6.9	1.8	9.0	6.1	2.0	10.3	7.0	2.1	9.2	6.2	1.7
15. Manipur	18.7	13.5	5.9	37.5	26.2	15.9	32.9	24.1	12.5	22.8	16.0	6.7
16. Meghalaya	29.2	18.4	8.5	32.4	19.2	9.9	32.4	19.2	9.9	31.6	19.2	10.5
17. Mizoram	22.5	14.4	3.7	18.1	12.3	4.4	27.7	18.5	6.7	18.5	12.0	5.1
18. Nagaland	25.2	15.3	7.7	21.4	14.0	5.1	26.6	15.9	9.8	21.9	13.7	6.0
19. Odisha	17.3	11.0	5.0	20.5	13.6	6.1	20.7	13.7	5.8	19.9	13.2	6.1
20. Punjab	8.3	4.7	0.6	8.8	5.0	0.9	9.5	5.1	1.0	8.6	4.9	1.2
21. Rajasthan	12.6	8.2	1.8	13.8	9.7	2.5	14.2	9.8	2.2	14.2	9.5	2.7
22. Sikkim	13.9	9.1	5.4	15.5	9.7	6.1	18.1	11.1	8.2	16.5	9.3	7.9
23. Tamil Nadu	8.1	4.8	1.5	8.1	5.1	1.5	8.0	5.0	1.5	7.5	4.6	1.6
24. Telangana	11.1	5.3	3.0	13.5	7.0	2.0	12.6	6.7	2.1	13.0	7.8	2.0
25. Tripura	15.8	11.9	3.3	18.2	13.0	6.3	21.1	14.5	7.9	20.4	14.4	6.8
26. Uttar Pradesh	14.2	8.7	4.3	16.7	10.7	5.7	15.4	9.3	5.4	15.5	9.8	5.4
27. Uttarakhand	10.8	8.3	3.3	10.7	7.8	3.5	11.2	8.3	3.1	10.5	7.7	3.4
28. West Bengal	10.3	8.4	1.8	11.3	9.3	1.9	11.4	9.6	1.6	12.0	10.0	1.9
29. Jammu and Kashmir	19.3	12.6	5.1	26.9	16.4	9.7	23.9	14.5	7.4	24.9	15.3	9.3
30. NCT Delhi	4.2	2.9	0.6	4.4	3.5	0.5	3.7	2.7	0.4	5.2	3.7	1.2
31. Puducherry	15.1	8.7	0.9	16.1	8.9	1.5	16.9	9.5	1.4	15.9	8.5	1.7
All States and UTs#	10.9	7.1	2.5	12.0	8.1	2.8	12.1	8.0	2.7	12.2	8.2	3.0

BE: Budget Estimates.

RE: Revised Estimates.

DEV: Development Expenditure.

CO: Capital Outlay.

SSE: Social Sector Expenditure. GSDP: Gross State Domestic Product.

#: Data for all States/UTs are as per cent of GDP.

Source : Budget documents of the State governments. Details in methodology.

Statement 36: Subsidies

(₹ Crore)

State/UT	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25(RE)	2025-26(BE)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh	2,351.8	6,342.6	4,948.0	14,689.0	14,689.0	-	-	-
2. Arunachal Pradesh	2.4	157.8	17.9	116.6	456.1	-	-	-
3. Assam	1,323.8	996.1	1,966.2	2,005.7	1,662.6	4.6	1,022.5	2,331.5
4. Bihar	8,324.0	7,121.3	8,167.4	10,256.0	14,827.8	16,244.6	18,927.1	13,180.7
5. Chhattisgarh	8,323.0	20,328.7	26,137.6	22,164.3	26,946.3	49,566.1	16,539.2	53,259.3
6. Goa	300.8	262.6	425.8	-	-	-	-	-
7. Gujarat	17,268.0	18,420.0	22,155.0	22,335.0	25,636.0	28,032.3	26,028.7	29,524.9
8. Haryana	8,549.1	8,105.2	7,597.2	9,626.0	9,359.9	10,718.4	12,177.4	11,874.3
9. Himachal Pradesh	1,282.6	1,067.8	1,240.6	1,188.0	1,973.3	1,768.4	2,151.7	1,562.0
10. Jharkhand	-	4,274.9	3,208.1	5,652.8	4,087.2	4,830.7	9,322.1	9,363.9
11. Karnataka	23,330.0	25,649.9	25,765.0	36,306.0	31,926.0	45,262.1	47,915.7	49,332.6
12. Kerala	1,651.6	1,378.2	6,300.4	3,892.9	1,542.5	1,446.8	1,644.2	2,147.3
13. Madhya Pradesh	-	12,641.5	13,457.5	34,541.7	40,305.9	27,903.2	43,237.6	47,110.9
14. Maharashtra	27,397.8	28,386.0	40,861.6	29,137.2	43,158.4	-	-	-
15. Manipur	-	120.0	120.1	120.3	120.2	358.2	367.0	341.8
16. Meghalaya	58.8	41.7	37.9	31.1	44.3	59.0	111.3	153.7
17. Mizoram	12.4	21.8	0.2	83.8	109.3	116.7	211.7	199.8
18. Nagaland	-	128.2	25.1	25.1	33.1	41.1	46.2	46.0
19. Odisha	2,583.3	2,697.2	3,510.5	4,367.3	3,642.6	5,215.6	8,249.9	9,345.4
20. Punjab	13,359.9	10,161.0	9,747.6	14,515.6	20,607.1	18,770.3	21,626.1	21,832.8
21. Rajasthan	21,539.6	18,990.0	14,828.5	23,363.9	26,166.1	28,402.4	34,655.1	39,621.4
22. Sikkim	-	1.1	2.8	2.7	2.8	38.5	32.4	36.1
23. Tamil Nadu	18,922.2	20,143.9	25,109.9	21,688.8	29,558.8	37,749.0	51,919.6	59,526.0
24. Telangana	6,303.6	6,838.7	12,022.9	13,186.8	12,612.6	12,431.0	21,237.0	21,347.0
25. Tripura	133.2	56.6	145.8	132.3	161.8	121.9	205.7	143.8
26. Uttar Pradesh	14,052.5	14,092.2	11,676.8	20,144.6	21,266.6	24,735.7	31,692.0	35,131.2
27. Uttarakhand	173.5	34.6	138.6	145.1	289.0	-	-	-
28. West Bengal	10,015.5	-	12,376.9	16,660.0	17,086.8	10,606.5	21,112.9	12,866.0
29. Jammu and Kashmir	-	700.0	-	-	-	-	-	-
30. NCT Delhi	-	3,592.9	4,176.9	4,690.2	4,632.9	4,839.6	5,136.7	5,371.0
31. Puducherry	173.4	223.3	281.8	279.9	320.3	347.7	373.7	465.8
All States and UTs	1,87,432.8	2,12,975.8	2,56,450.6	3,11,348.8	3,53,225.2	3,29,610.4	3,75,943.5	4,26,115.1

RE: Revised Estimates. BE: Budget Estimates.

'-': Not available/Not applicable.

Note: Data for Tamil Nadu in previous editions have been updated to include only subsidies to ensure inter-State comparison. Earlier, the subsidy data for Tamil Nadu also included transfers.

Source: Information received from the State governments and UTs and CAG's State-wise finance accounts.

Statement 37: States' Expenditure on Medical and Public Health, Family Welfare and Water Supply and Sanitation

(₹ Crore)

State/UT	Total Expenditure*			Medical and Public Health*			Family Welfare*			Water Supply and Sanitation*			Medical and Public Health, Family Welfare and Water Supply and Sanitation*		
	2023-24	2024-25 (RE)	2025-26 (BE)	2023-24	2024-25 (RE)	2025-26 (BE)	2023-24	2024-25 (RE)	2025-26 (BE)	2023-24	2024-25 (RE)	2025-26 (BE)	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14=5+8+11	15=6+9+12	16=7+10+13
1. Andhra Pradesh	2,36,510.6	2,49,418.0	2,97,929.2	11,265.6	13,284.5	15,187.4	3,840.9	3,917.5	4,402.0	4,680.5	1,737.3	3,996.2	19,787.0	18,939.3	23,585.6
2. Arunachal Pradesh	29,031.5	36,889.3	38,808.7	1,648.6	1,936.8	1,253.5	34.3	40.1	3.2	1,300.3	1,599.7	1,738.1	2,983.2	3,576.7	2,994.8
3. Assam	1,15,671.6	1,51,481.0	1,46,642.0	6,285.1	9,095.9	8,412.0	407.2	474.5	490.4	1,826.0	2,360.8	5,378.2	8,518.3	11,931.3	14,280.7
4. Bihar	2,29,103.0	3,27,424.8	2,94,075.1	12,021.2	17,978.5	16,311.1	993.3	2,376.5	2,872.4	8,694.2	4,723.2	5,097.6	21,708.7	25,078.2	24,281.2
5. Chhattisgarh	1,30,471.4	1,51,699.5	1,64,999.9	6,636.1	10,028.7	10,758.0	271.3	391.3	446.5	3,673.0	4,512.8	5,535.8	10,580.5	14,932.7	16,740.3
6. Goa	20,424.3	25,389.6	25,551.6	1,681.9	2,108.7	2,010.6	17.3	17.9	18.2	928.0	1,290.4	1,221.0	2,627.3	3,357.0	3,249.8
7. Gujarat	2,47,631.6	2,83,901.9	3,32,150.5	12,312.4	14,992.3	16,652.3	4,741.9	6,296.6	6,572.4	6,358.1	7,782.0	7,081.6	23,412.4	29,070.9	30,306.3
8. Haryana	1,33,171.9	1,46,569.4	1,69,228.5	7,708.1	9,414.5	10,160.8	298.3	413.4	364.8	4,624.2	4,749.5	4,911.0	12,630.7	14,577.3	15,436.5
9. Himachal Pradesh	50,468.4	59,658.1	52,708.6	2,724.5	3,193.8	2,643.1	476.9	673.6	689.2	2,326.6	2,174.3	1,720.7	5,528.0	6,041.7	5,053.0
10. Jharkhand	1,01,537.2	1,22,201.0	1,36,653.4	5,520.5	6,558.0	7,472.6	5.5	6.4	8.1	3,765.0	2,370.4	4,720.7	9,290.9	8,934.8	12,201.4
11. Karnataka	2,99,207.3	3,40,890.9	3,83,074.8	12,339.6	14,147.6	17,602.4	1,012.0	1,100.4	1,100.4	7,288.9	10,014.6	14,149.1	20,640.6	25,262.6	32,852.0
12. Kerala	1,59,506.5	1,78,771.8	1,98,582.4	9,006.0	9,153.2	10,427.7	571.0	429.4	446.2	1,469.8	1,628.3	1,298.9	11,046.7	11,210.8	12,172.9
13. Madhya Pradesh	2,78,886.4	3,28,363.4	3,75,335.2	15,656.4	19,889.1	22,879.2	653.7	861.2	934.0	11,759.8	13,654.2	20,123.5	28,089.9	34,404.4	43,936.7
14. Maharashtra	5,21,898.0	6,72,030.0	7,00,020.2	22,886.4	33,484.2	29,205.0	1,453.0	1,854.4	1,714.8	8,532.3	7,006.8	6,914.8	32,671.7	42,345.5	37,834.6
15. Manipur	16,570.6	26,465.4	23,538.7	916.7	1,334.5	1,298.7	21.5	57.0	59.1	790.2	927.0	609.2	1,728.4	2,318.6	1,967.0
16. Meghalaya	21,154.1	25,573.7	27,597.5	1,570.1	1,881.4	2,077.4	74.4	89.2	99.9	684.7	902.3	1,341.6	2,329.2	2,872.9	3,517.9
17. Mizoram	12,115.7	15,924.7	14,624.3	640.5	1,028.2	797.2	3.0	71.8	28.9	389.0	490.4	286.0	1,032.6	1,590.4	1,112.0
18. Nagaland	17,942.6	20,531.1	20,095.8	832.0	908.5	931.9	45.2	60.2	87.3	205.7	214.1	175.9	1,082.8	1,182.8	1,195.1
19. Odisha	1,94,895.3	2,43,908.4	2,66,800.0	15,300.8	21,486.3	21,938.2	612.8	889.4	970.6	5,505.4	10,903.0	11,286.5	21,418.9	33,278.7	34,195.3
20. Punjab	1,22,346.0	1,41,144.3	1,46,631.7	4,718.8	5,614.1	6,404.8	290.9	242.7	254.8	1,239.7	1,536.9	1,613.5	6,249.4	7,393.6	8,273.1
21. Rajasthan	2,69,274.8	3,33,258.6	3,79,616.5	16,334.3	22,770.4	26,569.6	4,338.6	4,936.1	5,318.5	7,819.5	11,543.5	13,558.6	29,092.4	39,250.0	45,446.6
22. Sikkim	10,881.8	14,284.5	15,534.5	713.4	818.2	756.0	20.1	23.1	21.6	242.6	245.0	327.2	976.0	1,086.2	1,104.8
23. Tamil Nadu	3,59,063.1	3,99,202.5	4,39,292.9	14,217.0	16,414.4	17,317.5	3,556.0	5,110.7	4,031.0	4,992.5	7,290.8	4,965.3	22,765.5	28,816.0	26,313.8
24. Telangana	2,19,292.5	2,48,933.1	2,84,837.3	7,371.6	9,014.4	10,283.5	2,162.0	2,161.7	2,478.9	7,792.9	6,911.4	7,948.6	17,326.5	18,087.6	20,891.1
25. Tripura	21,176.5	29,750.7	31,411.7	931.5	1,177.4	1,254.6	305.0	615.3	634.9	421.7	530.3	609.5	1,658.1	2,323.0	2,499.1
26. Uttar Pradesh	5,48,358.2	6,45,709.8	7,57,332.9	19,098.4	25,557.1	33,605.7	9,812.7	10,874.9	15,430.4	20,241.4	24,438.4	28,580.6	49,152.5	60,870.4	77,616.7
27. Uttarakhand	58,379.8	68,786.3	75,169.7	4,421.4	4,217.9	4,579.5	175.2	165.1	168.0	1,731.2	1,220.5	3,131.1	6,327.8	5,603.4	7,878.7
28. West Bengal	2,55,716.7	3,00,831.1	3,41,462.0	15,596.5	20,952.7	20,070.8	1,630.0	1,540.6	1,868.0	8,040.3	7,675.8	13,771.8	25,266.8	30,169.1	35,710.6
29. Jammu and Kashmir	78,721.8	1,03,176.4	1,06,641.3	5,127.8	6,791.1	7,895.6	430.6	894.1	918.1	2,324.2	2,886.0	3,499.2	7,882.7	10,571.1	12,312.9
30. NCT Delhi	60,830.2	64,585.7	95,358.3	7,448.1	8,384.8	12,709.3	107.2	134.1	184.2	3,472.9	2,710.0	6,500.0	11,028.2	11,228.9	19,393.5
31. Puducherry	10,505.7	12,291.4	12,600.9	873.8	1,075.9	1,065.4	17.3	17.8	20.9	190.6	199.7	228.0	1,081.6	1,293.4	1,314.2
All States and UTs	48,30,745.0	57,69,026.4	63,54,306.1	2,44,205.0	3,14,693.0	3,40,511.3	38,379.0	46,736.9	52,636.8	1,33,311.3	1,46,169.5	1,82,319.9	4,15,895.3	5,07,598.3	5,75,468.1
Per cent of GDP	16.0	17.4	17.8	0.8	1.0	1.0	0.1	0.1	0.1	0.4	0.4	0.5	1.4	1.5	1.6

*. Includes revenue expenditure, capital outlay and loans and advances by State governments.

Source: Budget documents of State governments.

2025-26
Appendices I to IV

Appendix I

Appendix I : Revenue Receipts of States and Union Territories with Legislature

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,73,76,701.2	2,01,17,361.1	1,76,03,116.0	2,17,97,653.3	27,44,099.9	31,26,730.3	33,54,626.0	34,54,406.6
I. TAX REVENUE (A+B)	1,31,63,309.4	1,60,26,382.0	1,47,04,667.9	1,66,57,309.3	22,64,283.5	24,38,432.1	25,56,328.1	28,38,799.7
A. Own Tax Revenue (1 to 3)	85,92,235.4	1,09,78,918.0	94,96,652.9	1,09,00,678.3	2,79,761.4	2,95,273.1	2,95,273.1	3,39,564.7
1. Taxes on Income (i+ii)	32,695.3	52,137.5	31,705.2	50,601.3	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	32,695.3	52,137.5	31,705.2	50,601.3	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	9,90,455.8	13,80,987.1	10,88,575.6	13,63,658.5	6,971.7	4,344.1	4,344.1	4,995.7
i) Land Revenue	5,235.3	5,771.4	1,34,193.7	22,194.4	4,625.9	2,744.7	2,744.7	3,156.4
ii) Stamps and Registration Fees	9,54,235.0	13,50,000.0	9,20,000.0	13,15,044.0	2,345.8	1,599.4	1,599.4	1,839.3
iii) Urban Immovable Property Tax	30,985.5	25,215.7	34,381.8	26,420.0	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	75,69,084.3	95,45,793.4	83,76,372.2	94,86,418.6	2,72,789.6	2,90,929.1	2,90,929.0	3,34,569.0
i) Sales Tax (a to e)	18,47,515.1	24,50,000.0	18,50,480.7	20,87,364.7	51,584.2	36,915.0	58,509.0	67,285.0
a) Central Sales Tax	1,48,210.4	2,03,553.2	1,47,641.4	1,77,664.8	51,584.2	36,915.0	58,509.0	67,285.0
b) State Sales Tax/VAT	16,99,246.1	22,46,384.3	17,02,802.9	19,09,663.5	-	-	-	-
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	58.6	62.5	36.5	36.5	-	-	-	-
ii) State Excise	15,99,760.3	25,59,700.0	21,30,000.0	27,09,726.0	21,131.3	29,440.5	35,310.0	40,606.5
iii) Taxes on Vehicles	4,55,709.2	5,20,300.0	4,65,500.0	5,66,411.0	7,734.8	4,713.6	7,610.0	8,751.5
iv) Taxes on Goods and Passengers	253.1	1,944.3	12.8	12.8	-	-	-	-
v) Taxes and Duties on Electricity	5,52,799.9	2,64,834.6	3,00,819.3	51,020.0	-	-	-	-
vi) Entertainment Tax	19.8	26.5	4.0	4.0	-	-	-	-
vii) State Goods and Services Tax	31,13,024.3	37,48,918.0	36,29,552.9	40,71,812.0	1,92,339.4	2,19,860.0	1,89,500.0	2,17,926.0
viii) Other Taxes and Duties	2.6	70.0	2.5	68.0	-	-	-	-
B. Share in Central Taxes (i to x)	45,71,074.0	50,47,464.0	52,08,015.0	57,56,631.0	19,84,522.2	21,43,159.0	22,61,055.0	24,99,235.0
i) Central Goods and Services Tax (CGST)	13,87,260.0	15,07,939.0	15,18,887.0	16,75,903.0	6,02,277.0	6,55,224.0	6,57,024.0	7,27,591.0
ii) Corporation Tax	13,72,038.0	15,15,651.0	14,76,061.0	16,07,448.0	5,95,667.0	6,73,024.0	6,38,428.0	6,97,872.0
iii) Income Tax	15,84,512.0	17,45,593.0	18,78,864.0	21,44,805.0	6,87,914.0	7,41,593.0	8,13,304.0	9,31,165.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-22.0	-	-
vii) Customs	1,60,187.0	2,22,846.0	2,75,248.0	2,64,966.0	69,545.0	43,732.0	1,17,096.0	1,15,035.0
viii) Union Excise Duties	60,619.0	46,973.0	50,490.0	55,047.0	26,317.0	26,150.0	25,123.0	23,898.0
ix) Service Tax	851.0	166.0	169.0	166.0	371.0	72.0	3,275.0	72.0
x) Other Taxes and Duties on Commodities and Services	5,607.0	8,296.0	8,296.0	8,296.0	2,431.2	3,386.0	6,805.0	3,602.0
II. NON-TAX REVENUE (C+D)	42,13,391.7	40,90,979.1	28,98,448.1	51,40,344.0	4,79,816.4	6,88,298.2	7,98,297.9	6,15,606.9
C. Own Non-Tax Revenue (1 to 6)	7,43,211.5	10,57,600.0	7,01,805.2	19,11,904.0	90,091.9	1,05,398.2	1,05,397.9	1,21,206.9
1. Interest Receipts	2,073.2	4,020.9	2,706.1	5,123.8	17,298.0	-	-	-
2. Dividends and Profits	1,30,143.7	1,012.8	1,097.4	50,100.0	-	-	-	-
3. General Services	1,00,135.7	1,52,532.9	1,11,003.7	9,36,155.6	13,769.1	9,685.7	8,171.9	9,396.5
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	30,387.4	94,749.8	45,732.0	60,849.8	-4,527.3	6,791.3	6,791.4	7,810.1
i) Education, Sports, Art and Culture	3,443.3	47,669.3	5,459.1	7,700.5	1,588.5	489.5	489.5	563.0
ii) Medical and Public Health	21,129.6	38,442.2	31,265.2	42,245.6	226.0	989.2	989.2	1,137.6
iii) Family Welfare	165.0	94.2	216.0	232.1	-	-	-	-
iv) Water Supply and Sanitation	734.8	1,512.3	2,000.0	2,530.0	1,276.1	3,028.5	3,028.5	3,482.8
v) Housing	682.3	485.0	325.0	540.0	3.2	932.4	932.4	1,072.2
vi) Urban Development	36.6	139.8	729.1	743.5	709.3	1,322.5	1,322.5	1,520.9
vii) Labour and Employment	1,915.7	3,630.5	2,386.6	3,155.7	-8,496.5	0.1	0.2	0.2
viii) Social Security and Welfare	1,307.1	663.9	1,870.5	2,091.8	159.5	-	-	-
ix) Others	972.9	2,112.5	1,480.5	1,610.5	6.6	29.1	29.1	33.5
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	4,80,471.4	8,05,283.7	5,41,266.1	8,59,674.8	63,552.2	88,921.1	90,434.6	1,04,000.2
i) Crop Husbandry	392.3	944.3	666.5	1,145.9	371.3	1,229.9	1,229.9	1,414.4
ii) Animal Husbandry	52.0	76.0	85.8	105.6	341.6	859.6	859.6	988.6
iii) Fisheries	426.1	899.4	634.1	1,010.3	34.7	145.5	145.5	167.3
iv) Forestry and Wildlife	10,797.5	51,907.6	3,672.5	51,904.0	857.9	3,306.3	3,306.3	3,802.2
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	3,443.3	19,255.6	1,464.6	2,168.0	77.8	172.0	172.0	197.8
vii) Other Agricultural Programmes	0.5	2.2	2.2	2.2	59.7	15.3	15.3	17.6
viii) Major and Medium Irrigation Projects	2,136.7	29,057.7	13,300.2	29,057.7	-	-	-	-
ix) Minor Irrigation	87.4	270.4	395.7	570.4	48.7	8.9	20.7	35.8
x) Power	427.8	682.7	527.8	682.7	42,500.7	51,531.3	52,949.2	60,891.8
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	593.9	1,119.8	660.0	1,120.1	253.1	2,715.1	2,715.1	3,122.4
xiii) Industries@	3,05,985.6	5,36,600.0	3,51,800.0	6,00,000.0	13,750.6	18,218.0	18,218.0	20,950.7
xiv) Ports and Light Houses	-	0.1	0.1	0.1	-	-	-	-
xv) Road Transport	1,45,475.0	1,55,000.0	1,60,000.0	1,60,000.0	2,849.4	7,128.3	7,128.3	8,197.5
xvi) Tourism	1.0	0.2	2.0	2.0	149.9	48.3	132.0	140.0
xvii) Others*	10,652.4	9,467.9	8,054.8	11,906.0	2,256.7	3,542.7	3,542.7	4,074.1
D. Grants from the Centre (1 to 7)**	34,70,180.3	30,33,379.1	21,96,642.9	32,28,440.0	3,89,724.5	5,82,900.0	6,92,900.0	4,94,400.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	14,08,092.7	24,21,061.6	16,47,324.7	27,00,000.0	3,37,057.7	5,00,000.0	6,00,000.0	4,00,000.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	9,64,083.6	5,40,230.0	4,92,202.4	4,88,440.0	22,080.0	62,900.0	62,900.0	64,400.0
i) Post Devolution Revenue Deficit Grants	2,69,100.0	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	3,97,419.0	2,78,725.0	2,10,997.3	2,09,900.0	-	18,900.0	18,900.0	18,500.0
iii) Grants for Urban Local Bodies	98,455.1	1,07,939.0	80,505.1	1,13,000.0	-	9,700.0	9,700.0	9,900.0
iv) Grant in aid for State Disaster Response Fund	98,720.0	1,14,589.0	1,50,700.0	1,08,800.0	22,080.0	28,900.0	28,900.0	30,400.0
v) Others (including Health Sector Grants)	1,00,389.5	38,977.0	50,000.0	56,740.0	-	5,400.0	5,400.0	5,600.0
6. Grants under proviso to Article 275(1) of the Constitution	-	3,047.6	3,000.0	5,000.0	-	-	-	-
7. Other Grants	10,98,004.0	69,039.8	54,115.7	35,000.0	30,586.8	20,000.0	30,000.0	30,000.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	16,397.4	16,426.2	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	91,53,448.7	1,11,94,384.0	1,12,20,534.2	1,17,22,596.7	1,93,34,723.0	2,26,79,840.5	2,44,44,282.5	2,60,83,144.0
I. TAX REVENUE (A+B)	63,50,868.6	74,14,841.9	74,40,218.7	79,31,708.2	1,61,96,517.6	1,67,31,192.0	1,83,73,493.0	1,98,03,585.0
A. Own Tax Revenue (1 to 3)	28,17,811.6	34,14,841.9	34,14,841.7	34,82,304.2	48,36,068.6	54,30,000.0	54,30,000.0	59,52,000.0
1. Taxes on Income (i-ii)	22,415.7	30,920.3	24,657.3	25,172.0	17,995.9	17,500.0	17,500.0	27,500.0
i) Agricultural Income Tax	49.4	276.0	54.3	72.0	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	-	-	-	-
	22,366.3	30,644.3	24,603.0	25,100.0	17,995.9	17,500.0	17,500.0	27,500.0
2. Taxes on Property and Capital Transactions (i to iii)	1,02,841.3	1,45,441.7	1,50,299.8	1,31,288.2	6,92,782.9	8,10,000.0	8,10,000.0	8,95,000.0
i) Land Revenue	33,362.8	22,824.2	36,699.1	47,219.3	58,018.7	60,000.0	60,000.0	70,000.0
ii) Stamps and Registration Fees	69,478.5	1,22,617.5	1,13,600.7	84,068.9	6,34,764.2	7,50,000.0	7,50,000.0	8,25,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	26,92,554.6	32,38,479.9	32,39,884.6	33,25,844.0	41,25,289.9	46,02,500.0	46,02,500.0	50,29,500.0
i) Sales Tax (a to e)	7,46,299.3	8,71,799.8	8,71,118.9	8,59,100.0	9,37,086.7	10,01,000.0	10,01,000.0	11,20,000.0
a) Central Sales Tax	27,082.3	41,685.8	41,685.8	31,700.0	582.6	1,000.0	1,000.0	1,100.0
b) State Sales Tax/VAT	7,18,760.0	8,28,930.1	8,28,930.4	8,26,630.8	9,36,504.1	10,00,000.0	10,00,000.0	11,18,900.0
c) Surcharge on Sales Tax	0.0	-	0.0	0.1	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	457.0	1,184.0	502.7	769.1	-	-	-	-
ii) State Excise	3,03,867.4	4,10,082.3	4,24,087.7	4,42,464.0	114.9	-	-	-
iii) Taxes on Vehicles	1,68,979.7	2,19,770.7	1,85,877.7	2,11,955.4	3,35,774.8	3,70,000.0	3,70,000.0	4,07,000.0
iv) Taxes on Goods and Passengers	8.8	380.7	9.7	10.7	-113.1	-	-	-
v) Taxes and Duties on Electricity	8,030.7	12,644.7	8,833.8	23,400.0	84,645.5	75,000.0	75,000.0	1,01,600.0
vi) Entertainment Tax	0.5	1.0	0.5	0.6	15.7	-	-	-
vii) State Goods and Services Tax	14,65,363.8	17,23,795.8	17,49,951.5	17,88,908.0	27,67,759.5	31,56,500.0	31,56,500.0	34,00,900.0
viii) Other Taxes and Duties	4.4	4.8	4.9	5.3	5.9	-	-	-
B. Share in Central Taxes (i to x)	35,33,057.0	40,00,000.0	40,25,377.0	44,49,404.0	1,13,60,449.0	1,13,01,192.0	1,29,43,493.0	1,38,51,585.0
i) Central Goods and Services Tax (CGST)	10,72,238.0	12,16,950.0	12,03,922.0	12,95,336.0	34,47,756.0	36,54,243.0	37,42,798.0	41,38,186.0
ii) Corporation Tax	10,60,468.0	12,31,095.0	11,30,896.0	12,42,426.0	34,09,901.0	36,17,096.0	36,36,364.0	41,59,350.0
iii) Income Tax	12,24,698.0	13,56,104.0	14,42,229.0	16,57,759.0	39,37,986.0	35,18,945.0	47,65,832.0	47,90,372.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-32.0	-	-	-	-	-	-
vii) Customs	1,23,811.0	1,36,970.0	2,02,765.0	2,04,797.0	3,98,112.0	3,58,493.0	6,51,985.0	6,11,548.0
viii) Union Excise Duties	46,853.0	51,474.0	39,025.0	42,546.0	1,50,654.0	1,50,147.0	1,25,483.0	1,28,906.0
ix) Service Tax	659.0	745.0	128.0	128.0	2,116.0	2,268.0	412.0	455.0
x) Other Taxes and Duties on Commodities and Services	4,330.0	6,694.0	6,412.0	6,412.0	13,924.0	-	20,619.0	22,768.0
II. NON-TAX REVENUE (C+D)	28,02,580.1	37,79,542.1	37,80,315.6	37,90,888.4	31,38,205.4	59,48,648.5	60,70,789.5	62,79,559.0
C. Own Non-Tax Revenue (1 to 6)	5,90,290.3	8,87,128.5	8,85,401.8	8,36,123.9	5,25,705.5	7,32,586.1	7,32,586.1	8,22,057.0
1. Interest Receipts	82,811.3	46,609.5	95,233.0	1,09,518.0	89,700.3	1,71,925.8	1,71,925.8	2,47,490.2
2. Dividends and Profits	18,510.0	64,456.9	21,286.5	24,479.4	951.4	730.0	730.0	232.0
3. General Services	27,352.1	43,789.3	31,454.9	36,173.9	79,784.3	1,71,973.1	1,71,973.1	1,46,774.1
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	13,147.6	8,342.9	15,119.7	17,387.6	3,302.4	6,414.4	6,414.4	7,061.0
i) Education, Sports, Art and Culture	1,016.7	1,248.7	1,169.3	1,344.6	394.0	708.7	708.7	396.3
ii) Medical and Public Health	9,482.1	3,418.9	10,904.4	12,540.1	460.0	3,379.9	3,379.9	4,301.9
iii) Family Welfare	2.0	7.1	2.3	2.6	-	-	-	-
iv) Water Supply and Sanitation	87.1	83.6	100.2	115.2	937.2	388.3	388.3	913.0
v) Housing	887.3	997.8	1,020.3	1,173.4	530.0	292.3	292.3	292.8
vi) Urban Development	77.0	85.3	88.5	101.8	-	400.5	400.5	-
vii) Labour and Employment	1,592.3	2,491.7	1,831.1	2,105.8	950.4	1,211.3	1,211.3	1,120.4
viii) Social Security and Welfare	1.3	8.3	1.5	1.7	19.0	8.2	8.2	18.6
ix) Others	1.8	1.5	2.1	2.4	11.8	25.3	25.3	18.1
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	4,48,469.4	7,23,929.9	7,22,307.7	6,48,565.0	3,51,967.2	3,81,542.8	3,81,542.8	4,20,499.7
i) Crop Husbandry	124.4	144.7	143.1	164.6	459.3	555.2	555.2	582.5
ii) Animal Husbandry	122.7	148.0	141.1	162.2	59.2	73.0	73.0	80.3
iii) Fisheries	462.6	699.2	532.0	611.8	1,915.0	2,391.5	2,391.5	2,468.7
iv) Forestry and Wildlife	56,467.5	1,25,000.0	1,25,480.2	99,700.1	6,377.4	6,000.5	6,000.5	6,450.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	944.5	105.7	1,086.2	1,249.1	887.6	755.7	755.7	997.8
vii) Other Agricultural Programmes	4.1	11.7	4.7	5.5	-	-	-	-
viii) Major and Medium Irrigation Projects	9.3	24.1	10.7	12.3	7,164.4	6,006.2	6,006.2	7,500.0
ix) Minor Irrigation	15.1	180.8	17.4	20.0	105.6	372.0	372.0	115.0
x) Power	-	-	-	-	-	-	-	-
xi) Petroleum	3,84,047.8	5,86,037.2	5,86,037.8	5,07,753.0	-	-	-	-
xii) Village and Small Industries	37.5	124.7	43.1	49.6	1.9	-	-	2.0
xiii) Industries@	1,390.3	954.8	1,598.8	32,424.2	3,24,556.4	3,50,025.3	3,50,025.3	3,85,035.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	18.1	20.0	20.0	20.0
xvi) Tourism	258.4	604.9	297.2	341.8	325.3	200.0	200.0	500.0
xvii) Others*	4,585.2	9,894.3	6,915.5	6,071.0	10,097.1	15,143.4	15,143.4	16,748.4
D. Grants from the Centre (1 to 7)**	22,12,289.7	28,92,413.7	28,94,913.7	29,54,764.6	26,12,499.8	52,16,062.4	53,38,203.4	54,57,502.0
1. State Plan Schemes	-	-	-	-	-16,708.7	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	16,20,552.3	23,19,682.2	23,19,682.3	24,75,458.2	17,96,152.3	43,03,942.4	43,12,697.4	45,37,006.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	5,59,923.0	4,80,627.0	4,80,627.0	4,48,218.0	7,66,251.6	9,12,120.0	10,17,270.0	9,20,496.0
i) Post Devolution Revenue Deficit Grants	2,91,800.0	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	1,24,100.0	1,93,550.0	1,93,550.0	2,19,050.0	3,85,241.1	4,11,400.0	4,11,400.0	4,01,200.0
iii) Grants for Urban Local Bodies	59,723.0	1,34,850.0	1,34,850.0	1,02,950.0	2,25,650.4	2,11,900.0	3,17,050.0	2,16,000.0
iv) Grant in aid for State Disaster Response Fund	68,080.0	89,460.0	89,460.0	75,120.0	1,24,880.0	1,63,900.0	1,63,900.0	1,72,100.0
v) Others (including Health Sector Grants)	16,220.0	62,767.0	62,767.0	51,098.0	30,480.0	1,24,920.0	1,24,920.0	1,31,196.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	-	-	-
7. Other Grants	31,814.4	92,104.5	94,604.5	31,088.3	66,804.7	-	8,236.0	-
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,03,50,819.6	1,25,90,000.0	1,21,20,000.0	1,41,00,000.0	18,28,572.7	21,73,149.1	21,28,145.1	22,70,326.0
I. TAX REVENUE (A+B)	77,26,810.4	93,70,000.0	90,20,000.0	1,04,00,000.0	13,08,588.5	14,10,086.5	14,24,470.9	15,23,379.4
A. Own Tax Revenue (1 to 3)	38,78,622.4	49,70,000.0	46,20,000.0	54,00,000.0	8,72,603.5	9,39,249.5	9,27,737.9	9,74,317.4
1. Taxes on Income (i-ii)	81.5	160.6	99.9	109.9	-	-	-	-
i) Agricultural Income Tax								
ii) Taxes on Professions, Trades, Callings and Employment	81.5	160.6	99.9	109.9	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	3,34,198.6	4,00,000.0	4,20,000.0	5,00,000.0	1,37,394.8	1,31,151.3	1,34,175.9	1,42,821.8
i) Land Revenue	84,780.4	1,20,000.0	1,00,000.0	1,00,000.0	12,711.9	10,596.2	11,341.2	11,952.1
ii) Stamps and Registration Fees	2,49,418.2	2,80,000.0	3,20,000.0	4,00,000.0	1,24,682.9	1,20,555.1	1,22,834.7	1,30,869.7
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	35,44,342.2	45,69,839.4	41,99,900.1	48,99,890.1	7,35,208.7	8,08,098.2	7,93,562.0	8,31,495.6
i) Sales Tax (a to e)	6,51,347.7	9,96,000.2	6,48,970.0	8,78,866.8	1,85,786.0	2,11,664.8	1,99,874.2	2,04,363.3
a) Central Sales Tax	2,417.2	2,217.9	2,965.2	3,261.9	2,434.9	3,248.6	2,133.2	2,303.9
b) State Sales Tax/VAT	6,48,918.1	9,70,978.3	6,45,989.6	8,75,588.2	1,83,226.4	2,08,416.1	1,97,741.0	2,02,059.4
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	12.4	22,804.1	15.2	16.7	124.7	0.1	-	0.1
ii) State Excise	8,43,041.0	10,99,999.5	10,49,999.5	12,49,999.5	90,006.8	97,495.8	97,712.0	1,03,992.9
iii) Taxes on Vehicles	2,04,819.8	2,20,000.0	2,50,000.0	3,00,000.0	48,261.3	54,836.5	54,636.5	49,081.2
iv) Taxes on Goods and Passengers	7,327.9	9,203.2	8,988.6	9,887.5	2,534.2	3,365.8	3,499.1	3,510.9
v) Taxes and Duties on Electricity	4,58,476.9	5,00,000.0	5,50,000.0	6,00,000.0	-	-	-	-
vi) Entertainment Tax	0.1	0.3	0.3	0.3	12.5	18.5	15.8	17.1
vii) State Goods and Services Tax	13,79,328.9	17,44,636.0	16,91,941.5	18,61,135.8	4,05,718.1	4,36,689.1	4,33,547.3	4,68,231.0
viii) Other Taxes and Duties	0.1	0.2	0.2	0.2	2,889.7	4,027.7	4,277.1	2,299.3
B. Share in Central Taxes (i to x)	38,48,188.0	44,00,000.0	44,00,000.0	50,00,000.0	4,35,985.0	4,70,837.0	4,96,733.0	5,49,062.0
i) Central Goods and Services Tax (CGST)	11,67,876.0	14,22,753.1	14,22,753.1	15,19,301.1	1,32,316.0	1,43,948.0	1,43,639.0	1,59,846.0
ii) Corporation Tax	11,55,056.0	14,08,290.4	14,08,290.4	15,02,620.0	1,30,861.0	1,47,858.0	1,39,554.0	1,53,317.0
iii) Income Tax	13,33,934.0	13,70,075.6	13,70,075.6	17,35,324.0	1,51,130.0	1,62,923.0	1,77,973.0	2,04,570.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-36.7	-36.7	-	-	-5.0	-5.0	-
vii) Customs	1,34,855.0	1,39,577.0	1,39,577.0	1,75,433.0	15,279.0	9,608.0	25,021.0	25,272.0
viii) Union Excise Duties	51,032.0	58,458.1	58,458.1	66,387.9	5,782.0	5,745.0	4,816.0	5,250.0
ix) Service Tax	718.0	882.5	882.5	934.0	83.0	16.0	16.0	16.0
x) Other Taxes and Duties on Commodities and Services	4,717.0	-	-	-	534.0	744.0	5,719.0	791.0
II. NON-TAX REVENUE (C+D)	26,24,009.3	32,20,000.0	31,00,000.0	37,00,000.0	5,19,984.1	7,63,062.7	7,03,674.2	7,46,946.7
C. Own Non-Tax Revenue (1 to 6)	15,14,796.4	18,70,000.0	17,50,000.0	22,00,000.0	4,23,360.5	6,12,405.7	5,93,627.0	6,10,550.5
1. Interest Receipts	17,515.7	26,314.6	35,205.6	23,471.0	3,260.4	1,146.4	1,568.1	1,199.1
2. Dividends and Profits	383.7	813.0	771.2	514.1	122.8	152.9	152.9	153.6
3. General Services	15,573.6	28,682.1	31,301.9	20,867.9	95,470.7	63,784.8	65,747.9	61,704.4
<i>of which: State Lotteries</i>	-	-	-	-	-	3,575.0	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	31,548.0	33,064.7	63,410.6	42,273.2	44,525.9	42,483.3	47,928.6	45,818.9
i) Education, Sports, Art and Culture	3,258.6	3,779.6	6,549.7	4,366.4	4,626.4	3,799.8	2,741.0	2,321.6
ii) Medical and Public Health	3,530.1	13,624.1	7,095.3	4,730.2	4,391.1	5,439.4	4,994.9	5,444.1
iii) Family Welfare	-	2.1	2.1	2.1	-	0.0	-	0.0
iv) Water Supply and Sanitation	151.8	178.8	305.0	203.3	19,690.6	23,760.0	27,988.2	24,847.1
v) Housing	680.2	702.7	1,367.0	911.5	107.4	168.6	51.1	42.6
vi) Urban Development	16,795.6	3,537.7	33,757.7	22,503.6	13,450.7	8,200.0	10,514.2	11,550.0
vii) Labour and Employment	3,443.8	5,578.0	6,921.8	4,614.5	830.4	1,052.7	1,023.5	913.1
viii) Social Security and Welfare	766.6	1,219.1	1,540.8	1,027.2	1,429.1	61.2	613.3	698.7
ix) Others	2,921.3	4,442.7	5,871.2	3,914.4	0.1	1.7	2.4	1.7
5. Fiscal Services	-	0.1	0.2	0.1	-	-	-	-
6. Economic Services (i to xvii)	14,49,775.6	17,81,125.6	16,19,310.5	21,12,873.7	2,79,980.7	5,04,838.3	4,78,229.6	5,01,674.5
i) Crop Husbandry	3,288.0	2,956.9	6,608.6	4,405.7	251.0	263.7	286.1	200.0
ii) Animal Husbandry	691.5	834.0	1,389.8	926.6	324.6	565.1	456.1	472.1
iii) Fisheries	696.7	834.0	1,400.4	933.6	656.6	725.0	748.3	800.0
iv) Forestry and Wildlife	81,128.2	90,000.0	1,00,000.0	1,50,000.0	724.3	755.0	570.1	577.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	267.7	292.0	538.0	358.7	276.9	168.4	168.9	177.3
vii) Other Agricultural Programmes	137.5	222.9	276.2	184.2	20.8	6.0	6.0	0.0
viii) Major and Medium Irrigation Projects	45,295.0	92,933.2	72,933.2	85,655.2	1,167.5	7,531.6	6,185.2	12,727.1
ix) Minor Irrigation	34,210.3	27,066.8	27,066.8	64,344.8	1,027.3	3,616.0	2,577.6	3,807.0
x) Power	-	-	-	-	2,43,558.3	4,26,232.7	4,34,982.3	4,48,764.3
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	492.3	353.7	989.5	659.7	4,973.2	4,236.0	6.7	4,001.5
xiii) Industries@	12,80,593.6	15,62,221.2	14,02,128.7	18,01,419.0	17,998.6	51,971.2	20,442.5	18,787.9
xiv) Ports and Light Houses	-	-	-	-	1,974.5	1,412.7	1,862.8	1,925.9
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	-	-	-	-	2,070.2	2,950.0	3,325.0	2,950.0
xvii) Others*	2,974.9	3,411.0	5,979.3	3,986.2	4,956.9	4,405.0	6,611.8	6,484.4
D. Grants from the Centre (1 to 7)**	11,09,212.8	13,50,000.0	13,50,000.0	15,00,000.0	96,623.6	1,50,656.9	1,10,047.2	1,36,396.1
1. State Plan Schemes	-	-	-	-	15,042.1	15,500.0	15,500.0	-
2. Central Plan Schemes	-	-	-	-	10,273.5	16,836.0	8,177.6	8,492.1
3. Centrally Sponsored Schemes	8,21,762.6	10,14,500.0	10,24,838.0	11,38,500.0	35,966.9	1,09,043.4	55,894.2	1,13,382.6
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	1,77,090.0	2,30,600.0	2,30,600.0	2,31,500.0	1,080.0	4,038.0	5,538.3	6,750.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	-	318.0	-	300.0
ii) Grants for Rural Local Bodies	1,12,500.0	1,19,200.0	1,19,200.0	1,16,300.0	-	3,720.0	4,258.3	4,550.0
iii) Grants for Urban Local Bodies	37,350.0	61,400.0	61,400.0	62,700.0	-	-	-	-
iv) Grant in aid for State Disaster Response Fund	18,160.0	40,000.0	40,000.0	40,000.0	1,080.0	-	1,280.0	1,900.0
v) Others (including Health Sector Grants)	9,080.0	10,000.0	10,000.0	12,500.0	-	-	-	-
6. Grants under proviso to Article 275(1) of the Constitution	15,676.8	22,100.0	22,100.0	22,100.0	-	-	-	-
7. Other Grants	94,683.5	82,800.0	72,462.0	1,07,900.0	34,261.1	5,239.5	24,937.0	7,771.5
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	58,702.0	-	12,762.0	-	34,306.0	-	16,447.5	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	2,22,76,272.9	2,29,65,317.0	2,31,53,146.0	2,51,55,307.0	1,01,31,484.1	1,16,63,890.3	1,12,62,439.9	1,27,81,683.6
I. TAX REVENUE (A+B)	1,73,49,797.6	1,91,19,500.0	1,92,38,373.0	2,07,88,330.0	84,85,646.8	97,88,333.0	96,00,973.0	1,07,69,103.7
A. Own Tax Revenue (1 to 3)	1,34,21,434.6	1,48,94,976.0	1,47,62,576.0	1,58,41,068.0	72,51,111.8	84,55,110.0	81,94,408.0	92,14,371.7
1. Taxes on Income (i-ii)	25,951.7	26,500.0	26,100.0	26,600.0	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	25,951.7	26,500.0	26,100.0	26,600.0	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	24,56,806.0	21,93,900.0	20,97,994.0	25,58,122.0	10,55,169.6	15,12,900.0	14,07,696.0	16,59,030.7
i) Land Revenue	8,55,817.0	5,51,000.0	4,00,376.0	5,18,122.0	2,240.8	2,800.0	2,800.0	3,500.0
ii) Stamps and Registration Fees	15,33,402.0	16,00,000.0	16,49,987.0	19,80,000.0	10,52,928.8	15,10,100.0	14,04,896.0	16,55,530.7
iii) Urban Immovable Property Tax	67,587.0	42,900.0	47,631.0	60,000.0	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,09,38,676.8	1,26,74,576.0	1,26,38,482.0	1,32,56,346.0	61,95,942.2	69,42,210.0	67,86,712.0	75,55,341.0
i) Sales Tax (a to e)	33,12,668.8	33,90,000.0	33,21,300.0	32,62,600.0	11,33,056.4	13,20,000.0	11,80,000.0	12,75,000.0
a) Central Sales Tax	3,89,605.9	5,57,811.0	4,05,800.0	3,97,300.0	23,534.2	40,219.7	20,219.7	20,219.7
b) State Sales Tax/VAT	4,21,645.5	4,84,603.0	4,01,500.0	4,06,100.0	11,09,498.9	12,79,766.6	11,59,752.6	12,54,753.1
c) Surcharge on Sales Tax	-	-	-	-	0.0	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	25,01,417.5	23,47,586.0	25,14,000.0	24,59,200.0	23.3	13.7	27.7	27.2
ii) State Excise	20,030.0	15,500.0	20,000.0	25,000.0	11,32,648.4	12,65,000.0	12,65,000.0	14,06,391.0
iii) Taxes on Vehicles	5,56,762.0	5,60,000.0	5,67,693.0	6,20,000.0	4,90,363.6	5,40,360.0	5,25,000.0	6,00,000.0
iv) Taxes on Goods and Passengers	24,229.0	14,000.0	15,000.0	15,000.0	670.9	600.0	800.0	850.0
v) Taxes and Duties on Electricity	11,51,394.0	11,75,424.0	11,74,912.0	12,11,699.0	42,446.9	65,550.0	65,000.0	70,000.0
vi) Entertainment Tax	250.5	404.0	-	-	1.4	7.1	7.1	7.1
vii) State Goods and Services Tax	58,00,986.0	74,59,676.0	74,75,005.0	80,52,000.0	33,96,002.6	37,49,800.0	37,50,000.0	42,02,100.0
viii) Other Taxes and Duties	72,356.5	59,572.0	64,572.0	70,047.0	752.1	892.9	904.9	992.9
B. Share in Central Taxes (i to x)	39,28,363.0	42,24,524.0	44,75,797.0	49,47,262.0	12,34,535.0	13,33,223.0	14,06,565.0	15,54,732.0
i) Central Goods and Services Tax (CGST)	11,92,214.0	14,23,700.0	13,07,209.0	14,40,275.0	3,74,667.0	4,07,604.0	4,06,729.0	4,52,622.0
ii) Corporation Tax	11,79,115.0	13,44,800.0	12,70,035.0	13,81,445.0	3,70,550.0	4,18,677.0	3,95,163.0	4,34,134.0
iii) Income Tax	13,61,732.0	13,06,600.0	16,19,674.0	18,43,250.0	4,27,941.0	4,61,332.0	5,03,950.0	5,79,262.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	1,512.0	2,093.0	16,192.0	2,241.0
vii) Customs	1,37,665.0	1,01,200.0	2,27,712.0	2,27,712.0	43,262.0	27,205.0	70,851.0	71,561.0
viii) Union Excise Duties	52,095.0	42,400.0	43,826.0	47,307.0	16,372.0	16,267.0	13,636.0	14,867.0
ix) Service Tax	733.0	800.0	140.0	143.0	231.0	45.0	44.0	45.0
x) Other Taxes and Duties on Commodities and Services	4,809.0	5,024.0	7,201.0	7,130.0	-	-	-	-
II. NON-TAX REVENUE (C+D)	49,26,475.3	38,45,817.0	39,14,773.0	43,66,977.0	16,45,837.3	18,75,557.3	16,61,466.9	20,12,579.9
C. Own Non-Tax Revenue (1 to 6)	23,70,775.0	19,67,526.0	20,30,819.0	23,65,899.0	8,10,300.2	9,24,346.3	8,77,161.5	10,33,426.2
1. Interest Receipts	2,70,267.0	2,00,001.0	1,66,248.0	1,81,901.0	1,64,519.5	1,79,500.0	1,79,500.0	1,85,000.0
2. Dividends and Profits	75,717.0	60,000.0	2,55,000.0	2,55,000.0	28,979.1	26,000.0	26,000.0	30,000.0
3. General Services	2,51,319.0	1,24,805.0	1,71,338.0	1,97,719.0	66,579.2	67,300.0	80,986.2	87,332.7
<i>of which: State Lotteries</i>	-	-	-	-	6.1	3.2	3.2	3.2

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	5,05,034.0	4,26,502.0	3,29,458.0	3,84,041.0	2,49,292.7	3,42,309.3	3,04,750.2	3,66,815.0
i) Education, Sports, Art and Culture	1,94,652.0	1,63,500.0	1,10,058.0	97,531.0	36,651.7	69,500.0	69,500.0	75,000.0
ii) Medical and Public Health	26,595.0	51,700.0	54,000.0	45,017.0	30,120.6	61,083.6	41,000.0	45,000.0
iii) Family Welfare	26,872.0	800.0	1,000.0	1,000.0	2.5	5.0	2,000.0	2,500.0
iv) Water Supply and Sanitation	49,479.0	2,000.0	2,000.0	15,000.0	4,869.4	8,500.0	8,500.0	9,000.0
v) Housing	1,848.0	6,200.0	7,562.0	8,513.0	1,002.4	1,500.0	2,000.0	2,200.0
vi) Urban Development	73,067.0	61,601.0	19,101.0	65,202.0	1,55,963.4	1,80,000.0	1,60,000.0	2,10,000.0
vii) Labour and Employment	1,15,881.0	1,02,300.0	1,15,005.0	1,27,598.0	4,387.5	5,163.2	5,163.2	5,500.0
viii) Social Security and Welfare	2,432.0	2,600.0	1,633.0	2,600.0	16,236.2	16,500.0	16,500.0	17,500.0
ix) Others	14,208.0	35,801.0	19,099.0	21,580.0	59.1	57.5	87.0	115.0
5. Fiscal Services	6.0	8.0	7.0	8.0	-	-	-	-
6. Economic Services (i to xvii)	12,68,432.0	11,56,210.0	11,08,768.0	13,47,230.0	3,00,929.7	3,09,237.0	2,85,925.2	3,64,278.5
i) Crop Husbandry	28,323.0	24,801.0	50,021.0	56,561.0	4,305.5	3,500.0	3,500.0	4,200.0
ii) Animal Husbandry	4,671.0	14,501.0	20,013.0	23,087.0	233.3	300.0	579.0	610.0
iii) Fisheries	1,559.0	2,101.0	4,564.0	5,024.0	344.9	550.0	550.0	600.0
iv) Forestry and Wildlife	4,489.0	5,701.0	2,976.0	3,528.0	2,303.2	2,500.0	2,500.0	2,800.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	1,594.0	16,500.0	2,034.0	3,524.0	864.8	1,200.0	1,200.0	1,300.0
vii) Other Agricultural Programmes	364.0	1,000.0	3,521.0	4,021.0	173.1	250.0	250.0	300.0
viii) Major and Medium Irrigation Projects	2,09,328.0	2,35,402.0	2,02,661.0	2,90,101.0	61,833.2	36,010.0	36,010.0	36,700.0
ix) Minor Irrigation	1,044.0	10,501.0	4,347.0	5,065.0	0.1	-	-	-
x) Power	26,309.0	1,901.0	4,565.0	4,725.0	-	-	-	-
xi) Petroleum	1.0	-	-	-	0.0	-	-	-
xii) Village and Small Industries	4,326.0	6,401.0	2,561.0	3,005.0	421.8	500.0	500.0	600.0
xiii) Industries@	6,10,713.0	4,62,901.0	5,80,809.0	6,60,035.0	81,094.9	95,625.0	75,600.0	1,40,150.0
xiv) Ports and Light Houses	1,47,745.0	1,50,000.0	1,70,000.0	2,10,400.0	-	-	-	-
xv) Road Transport	109.0	-	-	-	1,36,850.4	1,50,000.0	1,50,000.0	1,60,000.0
xvi) Tourism	21,306.0	500.0	7.0	9.0	96.0	200.0	200.0	300.0
xvii) Others*	2,06,551.0	2,24,000.0	60,689.0	78,145.0	12,408.4	18,602.0	15,036.2	16,718.5
D. Grants from the Centre (1 to 7)**	25,55,700.3	18,78,291.0	18,83,954.0	20,01,078.0	8,35,537.0	9,51,211.0	7,84,305.3	9,79,153.7
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	9,46,824.8	12,80,182.0	12,92,491.0	13,09,936.0	2,76,855.9	5,65,673.9	4,56,371.9	6,39,318.6
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	5,25,789.0	5,24,272.0	5,01,905.0	6,33,197.0	1,97,332.6	3,70,025.5	3,12,533.4	3,24,235.1
i) Post Devolution Revenue Deficit Grants	-	-	-	-	-	42,400.0	1.0	20,000.0
ii) Grants for Rural Local Bodies	2,47,300.0	79,815.0	2,85,195.0	2,79,500.0	1,34,024.6	1,03,600.0	1,59,000.0	1,01,100.0
iii) Grants for Urban Local Bodies	1,24,399.0	74,200.0	1,03,234.0	1,37,600.0	19,948.0	53,400.0	53,400.0	54,400.0
iv) Grant in aid for State Disaster Response Fund	1,14,000.0	1,58,667.0	60,000.0	1,28,700.0	43,360.0	68,299.5	83,307.0	80,435.0
v) Others (including Health Sector Grants)	40,090.0	2,11,590.0	53,476.0	87,397.0	-	1,02,326.0	16,825.4	68,300.1
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	-	-	-
7. Other Grants	10,83,086.5	73,837.0	89,558.0	57,945.0	3,61,348.6	15,511.6	15,400.0	15,600.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	10,69,347.0	-	-	-	3,50,488.6	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	39,17,304.3	42,15,308.0	43,70,395.9	42,34,296.9	70,10,769.6	97,71,910.3	88,50,479.1	90,52,918.0
I. TAX REVENUE (A+B)	21,21,001.2	25,22,489.1	24,20,755.3	27,90,739.7	13,90,321.7	20,86,000.0	20,85,500.0	21,55,000.0
A. Own Tax Revenue (1 to 3)	11,83,529.2	15,10,069.1	13,52,631.3	16,10,109.7	13,90,321.7	20,86,000.0	20,85,500.0	21,55,000.0
1. Taxes on Income (i-ii)	-	-	-	-	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	44,739.9	64,337.2	68,498.0	1,65,703.1	80,133.2	93,000.0	93,000.0	1,03,500.0
i) Land Revenue	703.1	1,784.3	1,697.1	1,01,895.4	12,378.7	13,000.0	13,000.0	13,500.0
ii) Stamps and Registration Fees	44,036.8	62,553.0	66,800.9	63,807.7	67,754.5	80,000.0	80,000.0	90,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	11,38,789.3	14,45,731.8	12,84,133.4	14,44,406.7	13,10,188.5	19,93,000.0	19,92,500.0	20,51,500.0
i) Sales Tax (a to e)	1,75,373.1	2,08,000.0	1,97,500.0	2,21,200.0	1,63,119.4	1,90,000.0	1,90,000.0	1,99,500.0
a) Central Sales Tax	6,322.8	8,708.9	1,919.8	2,150.1	918.8	-	-	-
b) State Sales Tax/VAT	1,69,050.3	1,99,291.2	1,95,580.3	2,19,049.9	1,62,200.6	1,90,000.0	1,90,000.0	1,99,500.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	-	-	-	-	-	-	-
ii) State Excise	2,69,232.9	2,88,400.0	2,90,200.0	3,25,000.0	2,49,025.3	2,60,000.0	2,60,000.0	2,99,000.0
iii) Taxes on Vehicles	78,174.2	90,224.5	88,444.0	97,804.5	90,425.4	1,40,000.0	1,40,000.0	1,50,000.0
iv) Taxes on Goods and Passengers	7,087.5	6,582.2	7,453.3	7,435.4	1,133.3	3,000.0	2,500.0	3,000.0
v) Taxes and Duties on Electricity	36,906.8	55,085.1	55,120.4	68,829.4	71.1	-	-	-
vi) Entertainment Tax	4.7	13.4	1.2	1.3	-	-	-	-
vii) State Goods and Services Tax	5,33,988.5	6,55,200.0	6,01,000.0	6,76,125.0	8,06,414.1	14,00,000.0	14,00,000.0	14,00,000.0
viii) Other Taxes and Duties	38,021.6	1,42,226.6	44,414.5	48,011.1	-	-	-	-
B. Share in Central Taxes (i to x)	9,37,472.0	10,12,420.0	10,68,124.0	11,80,630.0	-	-	-	-
i) Central Goods and Services Tax (CGST)	2,84,513.0	3,09,525.0	3,08,861.0	3,43,711.0	-	-	-	-
ii) Corporation Tax	2,81,387.0	3,17,934.0	3,00,078.0	3,29,672.0	-	-	-	-
iii) Income Tax	3,24,967.0	3,50,326.0	3,93,293.0	4,39,879.0	-	-	-	-
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-10.0	-	-	-	-	-	-
vii) Customs	32,853.0	20,659.0	53,803.0	54,342.0	-	-	-	-
viii) Union Excise Duties	12,432.0	12,353.0	10,355.0	11,290.0	-	-	-	-
ix) Service Tax	173.0	34.0	33.0	34.0	-	-	-	-
x) Other Taxes and Duties on Commodities and Services	1,147.0	1,599.0	1,701.0	1,702.0	-	-	-	-
II. NON-TAX REVENUE (C+D)	17,96,303.1	16,92,818.9	19,49,640.6	14,43,557.2	56,20,447.9	76,85,910.3	67,64,979.1	68,97,918.0
C. Own Non-Tax Revenue (1 to 6)	3,02,088.3	3,64,070.8	4,23,058.6	4,19,305.0	6,43,033.5	9,72,645.3	8,57,821.0	10,35,511.0
1. Interest Receipts	12,605.8	7,338.4	53,533.9	27,424.8	2,786.8	2,000.0	200.0	280.0
2. Dividends and Profits	19,117.1	19,199.0	18,176.9	15,701.4	3,141.4	20,000.0	-	20,000.0
3. General Services	35,376.4	41,974.5	38,989.0	40,020.1	23,912.5	49,200.0	24,750.0	30,660.0
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	17,828.5	29,358.7	36,825.3	46,012.7	25,909.0	1,09,001.0	32,301.0	52,401.0
i) Education, Sports, Art and Culture	5,979.5	6,697.9	7,120.9	7,006.3	3,303.0	2,000.0	2,200.0	2,300.0
ii) Medical and Public Health	2,447.4	2,698.5	2,635.4	2,766.7	4,340.5	14,000.0	5,000.0	5,500.0
iii) Family Welfare	0.6	0.7	0.7	0.5	2.2	-	-	-
iv) Water Supply and Sanitation	5,198.5	7,949.5	7,949.5	23,492.5	12,427.7	70,000.0	19,500.0	30,000.0
v) Housing	433.9	599.4	633.5	574.3	614.5	20,000.0	1,000.0	10,000.0
vi) Urban Development	523.4	375.1	1,381.6	450.6	4,238.5	1,000.0	100.0	100.0
vii) Labour and Employment	1,165.7	1,315.7	1,679.7	1,689.6	735.0	1,000.0	1,000.0	1,000.0
viii) Social Security and Welfare	2,004.8	9,587.3	15,309.1	9,952.0	244.3	1,000.0	3,500.0	3,500.0
ix) Others	74.7	134.7	115.0	80.0	3.4	1.0	1.0	1.0
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	2,17,160.5	2,66,200.2	2,75,533.5	2,90,146.1	5,87,283.9	7,92,444.3	8,00,570.0	9,32,170.0
i) Crop Husbandry	2,498.5	1,514.4	1,620.9	1,512.4	2,234.0	2,000.0	2,000.0	2,200.0
ii) Animal Husbandry	45.5	269.2	243.6	270.0	1,139.3	2,000.0	1,300.0	1,400.0
iii) Fisheries	313.3	466.5	511.3	487.5	1,063.4	1,500.0	1,000.0	1,500.0
iv) Forestry and Wildlife	8,994.8	8,711.1	9,183.2	9,396.6	16,504.9	28,000.0	20,000.0	25,000.0
v) Plantations	0.8	2.1	2.1	3.0	-	-	-	-
vi) Co-operation	338.0	627.8	595.4	711.9	34.9	16.1	20.0	20.0
vii) Other Agricultural Programmes	6.9	83.2	83.2	90.0	49.6	73.7	50.0	50.0
viii) Major and Medium Irrigation Projects	2.7	4.7	4.8	4.7	1,22,049.0	1,00,000.0	1,30,000.0	1,40,000.0
ix) Minor Irrigation	76.7	256.5	256.5	280.8	1,261.7	5,000.0	1,300.0	1,400.0
x) Power	1,66,735.5	2,01,726.2	2,06,758.9	2,19,907.0	4,20,861.0	6,00,000.0	6,00,000.0	7,00,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	166.7	176.8	174.8	177.7	313.7	13,835.0	18,400.0	19,000.0
xiii) Industries@	35,195.6	37,228.8	36,411.0	41,690.1	17,546.6	30,000.0	20,000.0	30,000.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	5.5	6.0	12.0	12.0	-	-	-	-
xvi) Tourism	337.5	434.6	434.6	457.5	2,021.8	5,000.0	5,000.0	10,000.0
xvii) Others*	2,442.6	14,692.4	19,241.2	15,145.0	2,204.2	5,019.5	1,500.0	1,600.0
D. Grants from the Centre (1 to 7)**	14,94,214.8	13,28,748.2	15,26,582.0	10,24,252.2	49,77,414.3	67,13,265.0	59,07,158.1	58,62,407.0
1. State Plan Schemes	-	-	-	-	-	50,000.0	30,000.0	70,000.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	5,31,172.5	5,89,533.0	7,78,666.3	5,82,678.1	7,95,825.8	12,00,400.0	9,33,400.0	12,82,400.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	8,73,815.7	7,37,215.0	7,37,215.0	4,39,574.0	-	-	-	-
i) Post Devolution Revenue Deficit Grants	8,05,800.0	6,25,800.0	6,25,800.0	3,25,700.0	-	-	-	-
ii) Grants for Rural Local Bodies	11,851.3	45,392.0	45,392.0	45,019.0	-	-	-	-
iii) Grants for Urban Local Bodies	15,804.4	18,723.0	18,723.0	19,155.0	-	-	-	-
iv) Grant in aid for State Disaster Response Fund	36,080.0	47,300.0	47,300.0	49,700.0	-	-	-	-
v) Others (including Health Sector Grants)	4,280.0	-	-	-	-	-	-	-
6. Grants under proviso to Article 275(1) of the Constitution	1,696.5	2,000.0	2,244.2	2,000.0	-	-	-	-
7. Other Grants	87,530.2	0.1	8,456.5	0.1	41,81,588.5	54,62,865.0	49,43,758.1	45,10,007.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	8,800.1	-	-	-	-	-	-	-

Appendix I

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	87,92,850.0	1,10,80,000.0	1,10,33,774.7	1,25,15,344.0	2,33,34,287.7	2,63,17,781.7	2,57,80,072.7	2,92,47,654.0
I. TAX REVENUE (A+B)	65,35,712.0	74,53,822.0	76,38,528.0	82,24,022.0	2,04,69,766.4	2,34,37,852.0	2,27,30,075.0	2,59,97,654.0
A. Own Tax Revenue (1 to 3)	28,00,476.9	34,19,826.0	33,82,687.5	35,19,883.6	1,63,50,503.4	1,89,89,303.0	1,80,36,803.0	2,08,10,000.0
1. Taxes on Income (i-ii)	4,665.4	8,617.3	8,587.5	8,883.6	1,34,104.7	1,40,000.0	1,34,600.0	1,45,800.0
i) Agricultural Income Tax	-	0.0	-	-	8.9	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	4,665.4	8,617.3	8,587.5	8,883.6	1,34,095.8	1,40,000.0	1,34,600.0	1,45,800.0
2. Taxes on Property and Capital Transactions (i to iii)	3,13,344.3	3,15,000.0	3,20,000.0	3,30,000.0	21,00,692.4	26,36,217.0	24,36,217.0	28,61,277.0
i) Land Revenue	1,66,569.7	1,70,000.0	1,70,000.0	1,80,000.0	86,021.1	36,217.0	36,217.0	61,277.0
ii) Stamps and Registration Fees	1,46,774.3	1,45,000.0	1,50,000.0	1,50,000.0	20,14,671.2	26,00,000.0	24,00,000.0	28,00,000.0
iii) Urban Immovable Property Tax	0.3	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	24,82,467.2	30,96,208.7	30,54,100.0	31,81,000.0	1,41,15,706.3	1,62,13,086.0	1,54,65,986.0	1,78,02,923.0
i) Sales Tax (a to e)	6,94,892.4	9,12,110.9	9,00,000.0	9,30,500.0	20,81,087.6	22,12,500.0	23,53,800.0	26,41,000.0
a) Central Sales Tax	11,538.0	6,843.6	10,292.5	10,640.4	1,14,610.2	-	-	-
b) State Sales Tax/VAT	6,83,350.2	9,05,239.7	8,89,689.7	9,19,841.2	19,23,062.7	22,12,500.0	23,53,800.0	26,41,000.0
c) Surcharge on Sales Tax	-	5.3	2.9	3.0	-	-	-	-
d) Receipts of Turnover Tax	-	20.7	11.6	12.0	-	-	-	-
e) Other Receipts	4.3	1.7	3.3	3.4	43,414.7	-	-	-
ii) State Excise	2,37,610.0	2,70,000.0	2,80,000.0	3,00,000.0	34,62,898.1	38,52,500.0	36,50,000.0	40,00,000.0
iii) Taxes on Vehicles	1,75,639.6	2,35,000.0	2,29,000.0	2,40,000.0	11,28,725.8	13,00,000.0	12,50,000.0	15,00,000.0
iv) Taxes on Goods and Passengers	-	-	-	-	-528.9	-	-	-
v) Taxes and Duties on Electricity	1,39,537.2	1,41,290.6	1,45,000.0	1,60,000.0	3,32,307.0	2,00,586.0	2,00,586.0	1,48,723.0
vi) Entertainment Tax	9.5	57.5	20.1	97.2	872.2	-	-	-
vii) State Goods and Services Tax	12,34,771.6	15,37,473.9	15,00,000.0	15,50,000.0	71,04,145.1	86,47,500.0	80,11,600.0	92,13,200.0
viii) Other Taxes and Duties	7.0	275.9	79.9	402.8	6,199.3	-	-	3,00,000.0
B. Share in Central Taxes (i to x)	37,35,235.1	40,33,996.0	42,55,840.5	47,04,138.4	41,19,263.0	44,48,549.0	46,93,272.0	51,87,654.0
i) Central Goods and Services Tax (CGST)	11,33,598.0	10,73,230.9	12,77,378.0	14,11,936.0	12,50,146.0	13,60,047.0	13,57,127.0	15,10,259.0
ii) Corporation Tax	11,21,150.0	12,23,837.7	14,75,207.0	16,30,604.0	12,36,418.0	13,96,993.0	13,18,535.0	14,48,570.0
iii) Income Tax	12,94,784.0	11,92,893.4	12,91,560.0	14,27,612.0	14,27,902.0	15,39,323.0	16,81,525.0	19,32,816.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	174.0	112.5	116.4	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-45.0	-	-
vii) Customs	1,30,897.0	2,46,544.9	1,49,138.0	1,64,847.0	1,44,354.0	90,775.0	2,82,960.0	2,38,777.0
viii) Union Excise Duties	49,533.0	2,79,253.4	56,436.0	62,381.0	54,627.0	54,278.0	45,500.0	49,606.0
ix) Service Tax	694.0	11,061.8	793.0	876.0	766.0	150.0	149.0	150.0
x) Other Taxes and Duties on Commodities and Services	4,579.1	7,000.0	5,216.0	5,766.0	5,050.0	7,028.0	7,476.0	7,476.0
II. NON-TAX REVENUE (C+D)	22,57,138.0	36,26,178.0	33,95,246.7	42,91,322.0	28,64,521.4	28,79,929.7	30,49,997.7	32,50,000.0
C. Own Non-Tax Revenue (1 to 6)	13,42,512.0	19,30,043.0	20,02,653.7	25,85,611.9	13,11,737.1	13,49,959.7	14,49,997.7	16,50,000.0
1. Interest Receipts	43,097.9	37,363.3	50,000.0	70,000.0	1,49,269.8	41,753.0	3,00,841.4	2,53,069.0
2. Dividends and Profits	-	591.2	7,200.0	6,000.0	30,287.4	47,700.0	84,971.8	1,29,400.0
3. General Services	70,787.0	1,30,982.2	62,225.0	75,491.9	1,97,232.6	1,84,762.6	1,54,602.0	1,18,926.0
<i>of which: State Lotteries</i>	-	0.1	0.0	0.0	-	-	146.0	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	37,999.8	51,797.7	35,107.0	60,508.0	85,328.7	79,568.3	95,706.1	1,20,674.0
i) Education, Sports, Art and Culture	477.4	600.0	500.0	700.0	16,770.4	5,363.0	15,206.0	25,344.0
ii) Medical and Public Health	974.9	1,100.0	400.0	800.0	48,843.6	48,967.1	60,834.0	63,856.0
iii) Family Welfare	-	0.1	-	1.0	27.3	60.0	64.4	66.0
iv) Water Supply and Sanitation	1,427.7	1,450.7	3,000.0	3,500.0	339.7	302.0	210.8	300.0
v) Housing	2,177.0	3,000.0	200.0	3,000.0	8,384.7	8,764.0	9,134.4	14,126.0
vi) Urban Development	13,820.6	26,695.2	17,500.0	25,000.0	2,192.9	6,080.5	2,223.1	7,199.0
vii) Labour and Employment	11,169.8	8,946.1	11,000.0	20,000.0	8,191.8	8,674.8	7,116.6	8,989.0
viii) Social Security and Welfare	7,948.7	10,000.0	2,500.0	7,500.0	190.2	588.0	544.4	425.0
ix) Others	3.9	5.7	7.0	7.0	388.1	769.0	372.3	369.0
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	11,90,627.3	17,09,308.7	18,48,121.7	23,73,612.0	8,49,618.6	9,96,175.7	8,13,876.4	10,27,931.0
i) Crop Husbandry	740.1	1,000.0	300.0	500.0	1,165.8	1,118.0	2,556.7	1,414.0
ii) Animal Husbandry	80.5	120.0	1,500.0	300.0	1,148.0	1,448.0	905.5	1,303.0
iii) Fisheries	531.9	510.0	400.0	800.0	3,088.8	3,319.0	2,782.4	3,578.0
iv) Forestry and Wildlife	81,569.5	90,000.0	10,000.0	1,20,000.0	42,333.4	24,107.2	47,796.1	51,692.0
v) Plantations	-	0.1	-	-	0.5	-	0.2	1.0
vi) Co-operation	119.7	225.0	75.0	100.0	6,136.6	5,460.0	5,717.0	6,530.0
vii) Other Agricultural Programmes	19.6	29.6	2.0	10.0	60.2	3.0	40.6	3.0
viii) Major and Medium Irrigation Projects	19,552.3	23,500.0	35,000.0	37,000.0	3,161.1	3,567.3	3,337.4	3,893.0
ix) Minor Irrigation	621.1	511.5	700.0	1,000.0	230.2	281.0	224.7	243.0
x) Power	718.6	938.8	600.0	800.0	21,457.3	22,138.0	291.0	25,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	162.0	315.0	100.0	200.0	5,109.6	5,346.0	4,001.7	5,250.0
xiii) Industries@	10,60,890.3	15,51,889.3	17,73,226.0	21,91,275.0	7,32,423.7	9,00,170.0	7,25,089.4	9,00,019.0
xiv) Ports and Light Houses	-	-	-	-	2,244.6	840.0	831.8	2,090.0
xv) Road Transport	0.0	0.5	1.6	1.0	1.9	-	0.0	1.0
xvi) Tourism	13.6	18.0	17.0	15.0	458.6	553.0	17.5	553.0
xvii) Others*	25,608.2	40,251.0	26,200.1	21,611.0	30,598.5	27,825.2	20,284.4	26,361.0
D. Grants from the Centre (1 to 7)**	9,14,626.0	16,96,135.0	13,92,593.0	17,05,710.1	15,52,784.3	15,29,970.0	16,00,000.0	16,00,000.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	6,26,671.1	13,35,631.4	10,46,701.9	12,82,047.2	9,86,621.1	9,27,162.0	6,48,396.0	8,66,709.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	2,37,828.0	2,54,461.0	2,62,589.6	3,21,631.4	3,76,862.3	5,51,808.0	5,51,808.0	6,28,741.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	1,30,000.0	1,30,700.0	1,39,058.8	1,70,325.4	2,08,658.7	2,63,700.0	2,63,700.0	2,57,200.0
iii) Grants for Urban Local Bodies	16,600.0	35,650.0	8,854.5	10,845.4	72,740.0	1,35,800.0	1,35,800.0	1,38,500.0
iv) Grant in aid for State Disaster Response Fund	47,680.0	52,461.0	53,415.8	65,426.0	69,760.0	91,500.0	91,500.0	96,100.0
v) Others (including Health Sector Grants)	43,548.0	35,650.0	61,260.5	75,034.6	25,703.6	60,808.0	60,808.0	1,36,941.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	4,070.0	1,000.0	4,730.3	8,000.0
7. Other Grants	50,126.9	1,06,042.7	83,301.5	1,02,031.5	1,85,230.9	50,000.0	3,95,065.7	96,550.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	16,563.1	-	8,834.9	10,821.3	1,19,140.5	-	-	-

Appendix I

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,24,48,614.9	1,38,65,516.3	1,32,92,979.9	1,52,35,167.4	2,34,02,604.2	2,63,34,435.3	2,62,00,901.0	2,90,87,902.4
I. TAX REVENUE (A+B)	96,07,192.9	1,08,76,590.6	1,07,17,728.7	1,20,13,124.8	1,79,38,921.9	1,97,84,946.7	1,97,13,626.8	2,20,81,889.9
A. Own Tax Revenue (1 to 3)	74,32,900.9	84,88,350.6	81,62,728.7	91,51,474.8	90,72,387.9	1,02,09,650.7	96,11,581.8	1,09,15,702.9
1. Taxes on Income (i-ii)	20.6	40.6	31.8	32.8	36,314.7	38,000.0	36,800.0	37,200.0
i) Agricultural Income Tax	20.6	40.6	31.8	32.8	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	36,314.7	38,000.0	36,800.0	37,200.0
2. Taxes on Property and Capital Transactions (i to iii)	6,64,268.3	7,76,062.6	7,63,871.1	8,45,124.6	12,33,972.2	14,19,120.5	13,80,261.7	15,74,502.8
i) Land Revenue	71,171.2	84,189.6	76,159.7	84,300.2	1,07,910.6	70,108.5	81,249.7	83,490.8
ii) Stamps and Registration Fees	5,69,488.4	6,66,184.0	6,62,022.4	7,34,324.4	10,33,118.4	12,50,000.0	12,00,000.0	13,92,000.0
iii) Urban Immovable Property Tax	23,608.7	25,689.0	25,689.0	26,500.0	92,943.3	99,012.0	99,012.0	99,012.0
3. Taxes on Commodities and Services (i to viii)	67,68,612.0	77,12,247.4	73,98,825.9	83,06,317.4	78,02,100.9	87,52,530.1	81,94,520.1	93,04,000.1
i) Sales Tax (a to e)	27,69,042.7	30,26,730.6	30,45,100.0	33,59,143.6	17,86,266.6	21,00,000.0	19,30,000.0	22,69,800.0
a) Central Sales Tax	3,881.8	7,982.3	3,441.8	3,776.0	39,839.3	42,496.0	42,496.0	7,124.0
b) State Sales Tax/VAT	27,65,158.9	30,16,980.9	30,42,214.1	33,56,036.6	17,43,986.7	20,57,500.0	18,87,504.0	22,62,676.0
c) Surcharge on Sales Tax	-	0.1	0.1	0.0	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	7.7	0.0	0.0	0.0
e) Other Receipts	2.1	1,767.3	-555.9	-668.9	2,432.8	4.0	0.0	0.0
ii) State Excise	2,94,401.5	3,10,746.0	2,94,889.5	3,15,000.3	13,52,373.0	16,00,000.0	15,50,000.0	17,50,000.0
iii) Taxes on Vehicles	6,34,046.0	6,70,421.8	6,84,663.1	7,39,677.5	4,60,549.7	5,50,000.0	5,10,000.0	5,70,000.0
iv) Taxes on Goods and Passengers	-	0.0	0.0	-	3,112.6	2,500.0	1,320.0	200.0
v) Taxes and Duties on Electricity	8,548.6	1,10,000.0	10,032.0	1,10,000.0	4,20,677.6	5,00,000.0	4,53,400.0	5,00,000.0
vi) Entertainment Tax	-	-	-	-	-5.1	0.0	-	-
vii) State Goods and Services Tax	30,56,359.8	35,87,463.0	33,58,161.0	37,76,317.7	37,79,103.6	40,00,000.0	37,49,800.0	42,14,000.0
viii) Other Taxes and Duties	6,213.3	6,886.0	5,980.1	6,178.4	22.9	30.0	0.0	0.0
B. Share in Central Taxes (i to x)	21,74,292.0	23,88,240.0	25,55,000.0	28,61,650.0	88,66,534.0	95,75,296.0	1,01,02,045.0	1,11,66,187.0
i) Central Goods and Services Tax (CGST)	6,59,865.0	6,43,308.0	7,81,000.0	8,80,050.0	26,90,880.0	29,27,438.0	30,21,347.0	32,50,764.0
ii) Corporation Tax	6,52,625.0	8,29,741.0	7,82,000.0	8,89,500.0	26,61,343.0	30,06,963.0	28,38,085.0	31,17,981.0
iii) Income Tax	7,53,702.0	8,12,640.0	8,75,000.0	9,59,400.0	30,73,493.0	33,13,321.0	36,19,405.0	41,60,297.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-96.0	-	-
vii) Customs	76,195.0	69,901.0	83,000.0	94,000.0	3,10,716.0	1,95,389.0	5,08,857.0	5,13,956.0
viii) Union Excise Duties	28,831.0	29,284.0	29,500.0	34,100.0	1,17,581.0	1,16,832.0	97,936.0	1,06,774.0
ix) Service Tax	407.0	1,122.0	500.0	500.0	1,652.0	322.0	323.0	322.0
x) Other Taxes and Duties on Commodities and Services	2,667.0	2,244.0	4,000.0	4,100.0	10,869.0	15,127.0	16,092.0	16,093.0
II. NON-TAX REVENUE (C+D)	28,41,422.0	29,88,925.7	25,75,251.2	32,22,042.6	54,63,682.4	65,49,488.7	64,87,274.1	70,06,012.5
C. Own Non-Tax Revenue (1 to 6)	16,34,595.9	18,35,645.7	17,90,564.7	19,14,552.6	19,92,579.7	20,60,332.8	21,89,526.2	21,39,912.1
1. Interest Receipts	17,534.7	17,746.2	26,962.6	28,060.5	1,93,434.5	1,67,515.0	2,19,802.5	2,17,602.5
2. Dividends and Profits	24,268.2	16,500.0	24,879.7	26,535.5	29,140.6	26,369.6	28,188.0	28,791.1
3. General Services	13,90,173.5	15,19,363.4	14,86,468.4	15,85,406.0	84,473.0	86,395.8	2,51,329.6	94,570.6
<i>of which: State Lotteries</i>	12,53,090.7	13,58,200.0	13,24,448.0	14,12,114.0	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	59,311.2	86,417.7	76,903.2	82,877.1	3,05,412.3	2,81,513.4	2,90,108.0	2,64,321.6
i) Education, Sports, Art and Culture	23,034.3	32,891.6	30,903.0	32,849.1	2,54,458.1	2,17,953.5	2,40,507.5	2,11,655.3
ii) Medical and Public Health	31,350.2	47,258.8	40,089.1	43,962.6	20,023.5	33,239.9	21,550.1	22,308.4
iii) Family Welfare	6.7	8.3	3.1	8.3	12.7	50.0	15.0	15.0
iv) Water Supply and Sanitation	-	0.2	0.5	0.4	2,012.1	2,000.1	1,106.0	1,209.0
v) Housing	515.7	652.3	669.3	658.8	2,885.3	3,008.9	2,963.1	3,587.5
vi) Urban Development	984.0	1,019.1	794.3	1,212.7	7,490.1	3,779.9	3,999.0	4,863.3
vii) Labour and Employment	3,360.0	4,005.6	3,185.8	3,757.0	3,862.5	4,113.9	4,269.8	4,323.8
viii) Social Security and Welfare	19.3	536.2	1,210.4	379.0	1,612.5	1,414.1	3,165.0	3,217.0
ix) Others	41.1	45.6	47.6	49.2	13,055.6	15,953.0	12,532.5	13,142.5
5. Fiscal Services	-	-	-	-	1.5	0.0	0.0	0.0
6. Economic Services (i to xvii)	1,43,308.4	1,95,618.5	1,75,350.8	1,91,673.6	13,80,117.9	14,98,539.0	14,00,098.1	15,34,626.2
i) Crop Husbandry	1,022.9	1,421.0	1,170.8	1,402.3	1,95,116.2	38,262.0	56,316.1	21,637.1
ii) Animal Husbandry	1,589.6	1,649.6	1,824.1	2,078.2	277.6	295.5	314.5	332.5
iii) Fisheries	2,855.8	2,895.7	3,067.8	3,365.2	554.0	620.2	537.2	640.2
iv) Forestry and Wildlife	26,243.1	38,400.0	30,389.1	38,443.4	1,42,101.0	1,65,006.0	1,48,503.9	1,55,213.0
v) Plantations	-	0.0	0.0	0.0	-	-	-	-
vi) Co-operation	26,794.9	31,747.9	28,501.1	33,003.6	721.0	1,308.2	662.0	662.0
vii) Other Agricultural Programmes	92.6	104.5	111.5	131.5	4,120.2	5,566.3	2,089.7	2,075.2
viii) Major and Medium Irrigation Projects	5,418.4	5,589.2	5,530.2	6,061.3	34,602.3	41,881.1	43,495.2	72,914.1
ix) Minor Irrigation	868.9	949.6	966.6	975.1	32,578.4	43,920.9	41,520.5	16,527.0
x) Power	-	-	-	-	35,265.8	36,328.5	39,670.0	38,700.0
xi) Petroleum	4.0	11.8	4.1	11.8	0.4	0.4	0.6	0.5
xii) Village and Small Industries	457.2	204.7	1,678.9	191.8	8,803.7	8,023.5	9,061.4	9,628.9
xiii) Industries@	55,549.6	73,515.8	74,375.2	75,405.8	9,17,148.2	11,51,014.1	10,49,616.1	12,07,916.2
xiv) Ports and Light Houses	1,370.2	1,835.2	1,828.2	1,878.2	-	-	-	-
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	1,779.4	2,501.2	1,211.1	2,151.2	1,702.6	0.0	0.3	0.3
xvii) Others*	19,261.7	34,792.3	24,692.1	26,574.3	7,126.5	6,312.1	8,310.7	8,379.1
D. Grants from the Centre (1 to 7)**	12,06,826.1	11,53,280.0	7,84,686.6	13,07,490.0	34,71,102.6	44,89,155.9	42,97,747.9	48,66,100.4
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	3,91,886.9	8,47,000.0	4,36,821.2	9,10,680.0	25,85,529.1	34,05,730.9	32,77,592.2	40,68,339.4
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	7,24,568.5	3,00,095.0	3,34,991.0	3,90,610.0	5,30,603.6	9,61,425.0	10,20,155.7	7,97,761.0
i) Post Devolution Revenue Deficit Grants	4,74,900.0	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	1,26,000.0	1,33,400.0	1,33,400.0	1,30,100.0	2,45,119.6	5,82,425.0	6,41,155.7	4,04,861.0
iii) Grants for Urban Local Bodies	40,035.6	68,700.0	77,385.0	1,11,320.0	85,744.0	1,68,200.0	1,68,200.0	1,71,600.0
iv) Grant in aid for State Disaster Response Fund	27,760.0	29,120.0	29,120.0	30,640.0	1,60,560.0	2,10,800.0	2,10,800.0	2,21,300.0
v) Others (including Health Sector Grants)	55,872.9	68,875.0	95,086.0	1,18,550.0	39,180.0	-	-	-
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	0.0	0.0	0.0
7. Other Grants	90,370.7	6,185.0	12,874.4	6,200.0	3,54,969.9	1,22,000.0	-	-
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	73,788.0	-	6,689.4	-	3,54,969.9	1,22,000.0	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	4,30,59,646.2	4,99,46,283.7	5,36,46,325.1	5,60,96,381.7	14,70,617.0	27,71,644.8	24,37,421.6	21,43,854.4
I. TAX REVENUE (A+B)	3,73,69,312.2	4,19,97,228.1	4,48,63,057.0	4,77,40,002.0	9,31,064.3	11,40,060.1	11,06,813.0	12,08,547.0
A. Own Tax Revenue (1 to 3)	3,02,34,337.2	3,42,91,859.1	3,67,33,773.0	3,87,54,422.0	1,23,339.3	2,48,525.1	1,86,868.0	1,91,545.0
1. Taxes on Income (i-ii)	2,95,261.2	3,50,000.0	3,77,300.0	4,02,500.0	2,531.4	3,420.0	2,800.0	3,316.0
i) Agricultural Income Tax	0.0	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	2,95,261.2	3,50,000.0	3,77,300.0	4,02,500.0	2,531.4	3,420.0	2,800.0	3,316.0
2. Taxes on Property and Capital Transactions (i to iii)	53,51,424.0	58,00,000.0	65,00,000.0	69,00,000.0	1,214.5	2,394.0	1,900.0	1,836.0
i) Land Revenue	2,68,976.5	3,00,000.0	5,00,000.0	5,50,000.0	527.7	798.0	700.0	660.0
ii) Stamps and Registration Fees	50,82,447.5	55,00,000.0	60,00,000.0	63,50,000.0	686.8	1,596.0	1,200.0	1,176.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	2,45,87,652.1	2,81,41,859.1	2,98,56,473.0	3,14,51,922.0	1,19,593.4	2,42,711.1	1,82,168.0	1,86,393.0
i) Sales Tax (a to e)	53,38,047.2	62,50,000.0	67,37,500.0	70,37,500.0	2,492.2	60,000.0	38,000.0	43,962.0
a) Central Sales Tax	79,493.9	1,74,000.0	1,95,100.0	2,05,000.0	-	-	-	-
b) State Sales Tax/VAT	51,99,734.1	61,61,000.0	66,27,400.0	68,90,000.0	-	-	-	-
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	58,819.2	-85,000.0	-85,000.0	-57,500.0	2,492.2	60,000.0	38,000.0	43,962.0
ii) State Excise	23,32,234.9	30,50,000.0	30,50,000.0	32,57,500.0	2,036.3	30,000.0	2,500.0	2,807.0
iii) Taxes on Vehicles	12,96,931.5	14,87,500.0	14,87,500.0	15,60,600.0	4,053.6	8,400.0	5,000.0	6,247.0
iv) Taxes on Goods and Passengers	49,814.1	1,76,000.0	1,76,000.0	1,76,000.0	89.4	228.0	200.0	120.0
v) Taxes and Duties on Electricity	12,67,223.2	14,18,000.0	14,18,000.0	16,01,600.0	0.6	-	-	-
vi) Entertainment Tax	3,551.2	-	7,517.4	7,870.1	1,044.3	1,468.0	1,468.0	1,468.0
vii) State Goods and Services Tax	1,41,97,858.8	1,55,75,559.1	1,67,90,500.0	1,76,11,900.0	1,09,876.9	1,42,615.1	1,35,000.0	1,31,789.0
viii) Other Taxes and Duties	1,01,991.2	1,84,800.0	1,89,455.6	1,98,951.9	-	-	-	-
B. Share in Central Taxes (i to x)	71,34,975.0	77,05,369.0	81,29,284.0	89,85,580.0	8,07,725.0	8,91,535.0	9,19,945.0	10,17,002.0
i) Central Goods and Services Tax (CGST)	21,65,388.0	23,55,748.0	23,50,691.0	26,15,933.0	2,45,435.0	2,66,786.0	2,75,581.0	2,96,503.0
ii) Corporation Tax	21,41,589.0	24,19,744.0	22,83,845.0	25,09,081.0	2,42,740.0	2,68,151.0	2,58,862.0	2,84,392.0
iii) Income Tax	24,73,280.0	26,66,274.0	29,12,583.0	33,47,847.0	2,80,332.0	3,08,832.0	3,30,127.0	3,79,461.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-77.0	-	-	-	-	-	-
vii) Customs	2,50,038.0	1,57,232.0	4,90,152.0	4,13,587.0	28,341.0	39,426.0	46,413.0	46,878.0
viii) Union Excise Duties	94,620.0	94,016.0	78,811.0	85,923.0	10,725.0	8,311.0	8,933.0	9,739.0
ix) Service Tax	1,330.0	259.0	252.0	259.0	152.0	29.0	29.0	29.0
x) Other Taxes and Duties on Commodities and Services	8,730.0	12,173.0	12,950.0	12,950.0	-	-	-	-
II. NON-TAX REVENUE (C+D)	56,90,333.9	79,49,055.6	87,83,268.1	83,56,379.7	5,39,552.7	16,31,584.7	13,30,608.6	9,35,307.4
C. Own Non-Tax Revenue (1 to 6)	20,85,793.8	26,77,518.0	30,14,033.0	33,05,244.0	20,956.6	30,000.0	30,000.0	30,186.4
1. Interest Receipts	2,32,872.9	3,15,000.0	3,15,000.0	3,30,750.0	520.3	210.0	210.0	821.4
2. Dividends and Profits	7,209.7	10,500.0	10,500.0	11,025.0	-	-	-	-
3. General Services	4,36,583.2	4,96,675.0	5,51,667.0	5,79,566.0	9,648.8	21,964.4	17,604.4	7,743.7
<i>of which: State Lotteries</i>	4,721.5	13,896.5	13,896.5	9,691.3	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	4,95,006.8	4,48,295.0	6,02,069.0	6,74,823.0	7,450.9	885.2	7,985.2	16,384.0
i) Education, Sports, Art and Culture	54,817.5	63,000.0	63,000.0	66,150.0	6,723.8	73.5	7,173.5	9,373.8
ii) Medical and Public Health	99,716.1	57,750.0	99,716.0	1,04,702.0	230.6	115.5	115.5	5,877.3
iii) Family Welfare	1,673.8	5,250.0	5,250.0	5,513.0	-	-	-	-
iv) Water Supply and Sanitation	17,179.0	10,500.0	17,179.0	18,038.0	317.9	420.0	420.0	662.4
v) Housing	16,638.9	10,000.0	17,000.0	20,000.0	165.0	262.5	262.5	148.7
vi) Urban Development	1,75,679.0	2,20,000.0	2,70,000.0	3,24,000.0	-	-	-	-
vii) Labour and Employment	12,873.6	13,125.0	13,125.0	13,781.0	3.5	4.2	4.2	2.5
viii) Social Security and Welfare	75,254.0	47,250.0	75,254.0	79,017.0	-	-	-	-
ix) Others	41,174.9	21,420.0	41,545.0	43,622.0	10.0	9.5	9.5	319.3
5. Fiscal Services	1.4	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	9,14,119.8	14,07,048.0	15,34,797.0	17,09,080.0	3,336.7	6,940.5	4,200.5	5,237.3
i) Crop Husbandry	22,646.0	26,250.0	26,250.0	27,563.0	16.6	10.5	10.5	10.0
ii) Animal Husbandry	15,538.9	9,260.0	15,539.0	16,316.0	7.4	21.0	21.0	112.7
iii) Fisheries	974.5	2,625.0	2,625.0	2,756.0	10.1	31.5	31.5	6.0
iv) Forestry and Wildlife	44,599.3	34,650.0	44,599.0	46,829.0	3,175.7	5,940.0	3,200.0	4,569.2
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	11,985.0	15,750.0	15,750.0	16,538.0	14.8	94.5	94.5	42.0
vii) Other Agricultural Programmes	868.7	2,625.0	2,625.0	2,756.0	-	-	-	-
viii) Major and Medium Irrigation Projects	32,417.3	4,00,000.0	4,00,000.0	4,00,000.0	20.3	364.6	364.6	12.8
ix) Minor Irrigation	10,255.6	13,000.0	13,000.0	13,000.0	0.5	3.9	3.9	25.4
x) Power	1,829.2	16,000.0	16,000.0	16,000.0	-	-	-	-
xi) Petroleum	34.7	9.0	34.0	36.0	0.1	-	-	0.1
xii) Village and Small Industries	454.7	525.0	525.0	551.0	3.9	210.0	210.0	27.5
xiii) Industries@	6,93,580.3	8,00,525.0	8,94,725.0	10,58,451.0	-	105.0	105.0	-
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	1,163.0	1,619.0	1,619.0	1,700.0	42.0	52.5	52.5	72.5
xvii) Others*	77,772.7	84,210.0	1,01,506.0	1,06,584.0	45.3	107.1	107.1	359.1
D. Grants from the Centre (1 to 7)**	36,04,540.2	52,71,537.6	57,69,235.1	50,51,135.7	5,18,596.1	16,01,584.7	13,00,608.6	9,05,121.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	17,72,483.9	31,69,924.2	36,66,937.7	34,95,040.3	2,64,161.7	12,61,039.4	10,45,960.3	5,31,100.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	8,81,597.3	12,43,420.5	13,70,146.9	12,62,345.9	2,12,280.0	1,97,606.0	1,86,740.0	1,33,820.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	2,10,400.0	1,70,100.0	1,70,100.0	1,15,700.0
ii) Grants for Rural Local Bodies	3,70,772.3	5,35,894.9	6,40,321.3	5,39,365.0	-	9,406.0	-	-
iii) Grants for Urban Local Bodies	1,83,285.0	3,34,530.2	3,56,830.2	3,31,405.5	-	6,700.0	6,400.0	6,700.0
iv) Grant in aid for State Disaster Response Fund	2,84,160.0	2,98,400.4	2,98,400.4	3,13,260.4	1,880.0	6,000.0	5,000.0	5,000.0
v) Others (including Health Sector Grants)	43,380.0	74,595.0	74,595.0	78,315.0	-	5,400.0	5,240.0	6,420.0
6. Grants under proviso to Article 275(1) of the Constitution	-	2,39,068.3	2,36,012.9	1,17,382.1	2,456.4	5,868.3	5,837.3	3,000.0
7. Other Grants	9,50,459.0	6,19,124.6	4,96,137.6	1,76,367.4	39,698.0	1,37,071.0	62,071.0	2,37,201.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	8,61,796.0	3,87,800.0	2,50,300.0	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	17,97,785.9	23,51,473.0	24,02,940.0	25,59,135.0	11,41,405.1	12,38,649.1	13,23,054.9	12,94,761.0
I. TAX REVENUE (A+B)	11,87,974.6	13,39,700.0	13,91,167.0	15,13,599.7	6,84,306.1	7,41,135.1	7,70,651.1	8,59,049.0
A. Own Tax Revenue (1 to 3)	3,21,652.6	4,04,127.0	4,04,127.0	4,22,585.7	1,19,559.1	1,31,242.1	1,33,590.1	1,47,826.0
1. Taxes on Income (i-ii)	457.2	534.0	534.0	547.9	1,640.6	1,500.1	1,500.1	1,651.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	457.2	534.0	534.0	547.9	1,640.6	1,500.1	1,500.1	1,651.0
2. Taxes on Property and Capital Transactions (i to iii)	3,100.9	4,131.0	4,131.0	4,788.0	2,693.9	5,200.0	4,560.0	4,715.0
i) Land Revenue	471.1	706.0	706.0	678.0	1,014.4	2,200.0	2,200.0	2,300.0
ii) Stamps and Registration Fees	2,629.9	3,425.0	3,425.0	4,110.0	1,679.5	3,000.0	2,360.0	2,415.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	3,18,094.5	3,99,462.0	3,99,462.0	4,17,249.8	1,15,224.6	1,24,542.0	1,27,530.0	1,41,460.0
i) Sales Tax (a to e)	83,693.2	1,15,595.0	1,15,595.0	1,17,952.5	12,593.2	14,000.0	14,000.0	15,400.0
a) Central Sales Tax	-531.7	-	-	-	-	-	-	-
b) State Sales Tax/VAT	58,382.4	80,491.3	80,491.3	86,952.5	12,593.2	14,000.0	14,000.0	15,400.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	25,842.5	35,103.7	35,103.7	31,000.0	-	-	-	-
ii) State Excise	45,819.6	66,052.0	66,052.0	68,177.3	256.8	200.0	200.0	230.0
iii) Taxes on Vehicles	14,456.3	16,267.0	16,267.0	19,520.4	4,616.6	5,000.0	5,000.0	5,000.0
iv) Taxes on Goods and Passengers	1,358.6	1,570.0	1,570.0	1,615.6	847.2	830.0	830.0	830.0
v) Taxes and Duties on Electricity	232.4	239.0	239.0	252.0	-	-	-	-
vi) Entertainment Tax	0.2	-	-	34.2	0.3	12.0	-	-
vii) State Goods and Services Tax	1,72,305.5	1,99,475.0	1,99,475.0	2,09,448.8	96,910.5	1,04,500.0	1,04,500.0	1,15,000.0
viii) Other Taxes and Duties	228.6	264.0	264.0	249.0	-	-	3,000.0	5,000.0
B. Share in Central Taxes (i to x)	8,66,322.0	9,35,573.0	9,87,040.0	10,91,014.0	5,64,747.0	6,09,893.0	6,37,061.0	7,11,223.0
i) Central Goods and Services Tax (CGST)	2,62,918.0	2,86,031.0	2,88,342.0	3,17,622.0	1,71,394.0	1,86,461.0	1,86,061.0	2,07,055.0
ii) Corporation Tax	2,60,030.0	2,93,801.0	2,80,241.0	3,04,649.0	1,69,513.0	1,91,526.0	1,80,770.0	1,98,598.0
iii) Income Tax	3,00,303.0	3,23,735.0	3,57,027.0	4,06,490.0	1,95,762.0	2,11,040.0	2,30,535.0	2,64,987.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-9.0	-	-	-	-6.0	-	-
vii) Customs	30,359.0	19,091.0	50,151.0	50,217.0	19,791.0	12,445.0	32,411.0	32,736.0
viii) Union Excise Duties	11,489.0	11,415.0	9,660.0	10,433.0	7,489.0	7,442.0	6,238.0	6,801.0
ix) Service Tax	160.0	31.0	31.0	31.0	104.0	21.0	21.0	21.0
x) Other Taxes and Duties on Commodities and Services	1,063.0	1,478.0	1,588.0	1,572.0	694.0	964.0	1,025.0	1,025.0
II. NON-TAX REVENUE (C+D)	6,09,811.4	10,11,773.0	10,11,773.0	10,45,535.3	4,57,099.0	4,97,514.0	5,52,403.8	4,35,712.0
C. Own Non-Tax Revenue (1 to 6)	52,325.0	74,658.2	74,658.2	79,748.7	1,08,493.2	1,12,238.9	1,12,688.9	1,13,807.0
1. Interest Receipts	1,077.0	1,268.0	1,268.0	1,069.2	1,545.5	5,070.0	5,070.0	4,400.0
2. Dividends and Profits	13.7	49.0	49.0	58.8	-	-	-	-
3. General Services	4,598.0	5,120.0	5,120.0	6,710.1	28,884.3	6,107.0	6,107.0	6,291.4
<i>of which: State Lotteries</i>	865.3	-	-	1,269.5	1,967.9	3,500.0	3,500.0	3,500.0

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	1,624.0	1,778.0	1,778.0	2,449.0	8,323.6	8,958.0	8,958.0	8,956.0
i) Education, Sports, Art and Culture	128.9	295.0	295.0	295.0	309.3	370.0	370.0	372.5
ii) Medical and Public Health	367.8	401.0	401.0	530.2	46.4	300.0	300.0	175.0
iii) Family Welfare	-	-	-	0.1	-	0.0	0.0	0.0
iv) Water Supply and Sanitation	611.5	646.0	646.0	880.5	7,718.6	8,000.0	8,000.0	8,100.0
v) Housing	91.5	96.0	96.0	132.0	108.5	200.0	200.0	180.0
vi) Urban Development	22.0	8.0	8.0	31.7	10.7	20.0	20.0	16.0
vii) Labour and Employment	382.4	316.0	316.0	550.8	89.1	46.0	46.0	85.0
viii) Social Security and Welfare	5.0	4.0	4.0	7.2	29.1	10.0	10.0	12.5
ix) Others	15.0	12.0	12.0	21.6	12.0	12.0	12.0	15.0
5. Fiscal Services	-	-	-	-	6,803.4	2,282.0	2,282.0	3,800.0
6. Economic Services (i to xvii)	45,012.3	66,443.2	66,443.2	69,461.7	62,936.4	89,821.9	90,271.9	90,359.6
i) Crop Husbandry	336.6	400.0	400.0	483.6	67.2	70.0	70.0	70.0
ii) Animal Husbandry	199.4	287.0	287.0	298.8	70.4	80.0	80.0	80.0
iii) Fisheries	2.9	5.0	5.0	4.9	7.1	50.0	50.0	35.0
iv) Forestry and Wildlife	10,888.1	14,446.0	14,446.0	14,690.0	565.1	650.0	650.0	700.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	6.7	7.0	7.0	9.7	84.2	60.0	60.0	80.0
vii) Other Agricultural Programmes	134.0	221.0	221.0	221.0	95.1	221.0	221.0	221.5
viii) Major and Medium Irrigation Projects	-	-	-	-	-	-	-	-
ix) Minor Irrigation	30.8	40.0	40.0	62.8	0.3	2.3	2.3	1.5
x) Power	617.1	397.0	397.0	888.6	57,726.7	84,123.0	84,573.0	84,500.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	76.5	148.0	148.0	148.0	21.4	30.0	30.0	28.0
xiii) Industries@	32,281.8	50,000.0	50,000.0	52,000.0	1,169.8	1,500.0	1,500.0	1,500.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	2.5	7.0	7.0	7.2	168.6	170.0	170.0	170.0
xvi) Tourism	266.9	259.0	259.0	384.4	379.5	350.0	350.0	370.0
xvii) Others*	169.0	226.2	226.2	262.8	2,581.0	2,515.6	2,515.6	2,603.6
D. Grants from the Centre (1 to 7)**	5,57,486.4	9,37,114.8	9,37,114.8	9,65,786.6	3,48,605.8	3,85,275.1	4,39,714.9	3,21,905.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	4,65,143.1	6,17,459.5	6,17,459.5	5,79,367.7	1,77,771.7	2,55,930.5	3,06,636.5	2,39,522.6
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	77,520.0	68,953.0	68,953.0	37,191.0	1,63,590.0	1,24,800.0	1,24,800.0	75,700.0
i) Post Devolution Revenue Deficit Grants	71,500.0	11,000.0	11,000.0	-	1,47,400.0	1,07,900.0	1,07,900.0	58,600.0
ii) Grants for Rural Local Bodies	-	14,300.0	14,300.0	14,600.0	7,000.0	7,600.0	7,600.0	7,400.0
iii) Grants for Urban Local Bodies	3,300.0	20,000.0	20,000.0	7,800.0	3,500.0	3,900.0	3,900.0	4,000.0
iv) Grant in aid for State Disaster Response Fund	2,720.0	11,653.0	11,653.0	8,000.0	4,160.0	5,400.0	5,400.0	4,560.0
v) Others (including Health Sector Grants)	-	12,000.0	12,000.0	6,791.0	1,530.0	-	-	1,140.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	2,898.0	991.4	991.4	991.4
7. Other Grants	14,823.3	2,50,702.3	2,50,702.3	3,49,228.0	4,346.2	3,553.2	7,287.0	5,691.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	3,308.2	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	16,15,513.9	18,03,351.5	17,24,701.9	18,74,425.7	1,79,59,325.5	2,11,00,000.0	2,14,00,000.0	2,32,00,000.0
I. TAX REVENUE (A+B)	8,02,491.5	8,72,709.4	9,11,327.0	9,97,211.8	1,05,57,071.0	1,15,23,176.0	1,18,27,000.0	1,30,40,827.0
A. Own Tax Revenue (1 to 3)	1,59,809.0	1,78,653.4	1,79,090.0	1,87,841.8	54,42,703.0	60,00,000.0	60,00,000.0	66,00,000.0
1. Taxes on Income (i-ii)	2,998.3	3,294.0	3,125.0	3,210.0	28,823.4	35,000.0	35,000.0	36,000.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	2,998.3	3,294.0	3,125.0	3,210.0	28,823.4	35,000.0	35,000.0	36,000.0
2. Taxes on Property and Capital Transactions (i to iii)	555.5	480.0	480.0	490.0	3,24,922.6	3,37,145.0	3,37,700.0	3,59,036.0
i) Land Revenue	134.0	130.0	130.0	130.0	1,12,256.4	95,445.0	96,000.0	98,000.0
ii) Stamps and Registration Fees	421.5	350.0	350.0	360.0	2,12,666.1	2,41,700.0	2,41,700.0	2,61,036.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,56,255.3	1,74,879.4	1,75,485.0	1,84,141.8	50,88,957.1	56,27,855.0	56,27,300.0	62,04,964.0
i) Sales Tax (a to e)	26,596.6	30,000.0	30,200.0	32,500.0	12,71,442.7	14,21,200.0	14,21,200.0	15,96,987.7
a) Central Sales Tax	-	-	-	-	9,714.6	1,349.1	1,349.1	1,516.1
b) State Sales Tax/VAT	-	-	-	-	12,61,727.5	14,19,835.7	14,19,835.7	15,95,454.6
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	26,596.6	30,000.0	30,200.0	32,500.0	0.6	15.2	15.2	17.0
ii) State Excise	455.3	460.0	460.0	475.0	7,21,529.9	8,68,000.0	8,68,000.0	9,75,362.6
iii) Taxes on Vehicles	19,848.0	19,000.0	20,000.0	21,000.0	2,47,843.5	2,70,000.0	2,70,000.0	3,03,368.0
iv) Taxes on Goods and Passengers	2,261.5	2,215.0	3,000.0	3,000.0	11,194.1	21,500.0	21,500.0	25,000.0
v) Taxes and Duties on Electricity	789.9	825.0	825.0	850.0	4,47,376.0	4,25,200.0	4,25,200.0	4,63,468.0
vi) Entertainment Tax	-	-	-	-	3.8	7,400.0	7,096.8	11,765.3
vii) State Goods and Services Tax	1,06,303.9	1,22,379.4	1,21,000.0	1,26,316.8	23,89,566.4	26,07,300.0	26,07,345.3	28,17,477.9
viii) Other Taxes and Duties	-	-	-	-	0.6	7,255.0	6,957.9	11,534.6
B. Share in Central Taxes (i to x)	6,42,682.5	6,94,056.0	7,32,237.0	8,09,370.0	51,14,368.0	55,23,176.0	58,27,000.0	64,40,827.0
i) Central Goods and Services Tax (CGST)	1,95,045.0	2,12,193.0	2,19,000.0	2,35,629.0	15,52,141.0	15,36,200.0	16,84,966.0	18,75,090.0
ii) Corporation Tax	1,92,906.0	2,17,957.0	2,05,716.0	2,26,004.0	15,35,113.0	17,01,800.0	16,37,051.0	17,98,499.0
iii) Income Tax	2,22,781.0	2,40,163.0	2,62,349.0	3,01,555.0	17,72,838.0	17,51,500.0	20,87,728.0	23,99,723.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-7.0	-	-	-	-	-	-
vii) Customs	22,521.5	14,163.0	36,884.0	37,254.0	1,79,226.0	3,22,800.0	2,93,516.0	2,96,458.0
viii) Union Excise Duties	8,522.0	8,468.0	7,099.0	7,739.0	67,823.0	1,95,000.0	1,14,267.0	61,589.0
ix) Service Tax	118.0	23.0	23.0	23.0	952.0	8,500.0	190.0	186.0
x) Other Taxes and Duties on Commodities and Services	789.0	1,096.0	1,166.0	1,166.0	6,275.0	7,376.0	9,282.0	9,282.0
II. NON-TAX REVENUE (C+D)	8,13,022.5	9,30,642.1	8,13,374.9	8,77,213.8	74,02,254.5	95,76,824.0	95,73,000.0	1,01,59,173.0
C. Own Non-Tax Revenue (1 to 6)	67,785.2	46,351.2	62,122.0	59,371.0	53,01,103.8	58,00,000.0	58,00,000.0	60,00,000.0
1. Interest Receipts	1,567.6	1,000.0	1,250.0	1,200.0	92,117.4	1,58,000.0	1,58,000.0	1,70,640.0
2. Dividends and Profits	493.7	300.0	305.0	305.0	1,80,036.1	2,00,000.0	3,00,000.0	3,30,000.0
3. General Services	30,270.7	2,997.0	14,921.0	7,766.0	2,24,178.8	1,60,463.0	1,60,463.0	1,68,762.8
<i>of which: State Lotteries</i>						-		

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	2,259.0	2,049.3	4,429.0	2,335.0	34,923.7	62,138.0	62,138.0	65,352.0
i) Education, Sports, Art and Culture	297.5	225.0	250.0	280.0	4,614.6	12,805.0	12,805.0	13,467.3
ii) Medical and Public Health	70.9	1.0	1,750.0	150.0	8,749.1	17,035.0	17,035.0	17,916.1
iii) Family Welfare	-	-	-	-	14.7	122.0	122.0	128.4
iv) Water Supply and Sanitation	296.6	325.0	325.0	340.0	6,120.5	13,679.0	13,679.0	14,386.5
v) Housing	1,545.9	1,465.0	1,500.0	1,515.0	2,601.5	5,639.0	5,639.0	5,930.6
vi) Urban Development	10.8	3.8	4.0	4.0	1,014.6	2,562.0	2,562.0	2,694.5
vii) Labour and Employment	21.7	15.0	15.0	15.0	1,572.7	3,088.0	3,088.0	3,247.7
viii) Social Security and Welfare	7.7	11.0	580.0	25.0	50.4	423.0	423.0	445.0
ix) Others	7.8	3.5	5.0	6.0	10,185.5	6,785.0	6,785.0	7,135.9
5. Fiscal Services		-			0.2	0.2	0.2	0.2
6. Economic Services (i to xvii)	33,194.2	40,005.0	41,217.0	47,765.0	47,69,847.5	52,19,398.8	51,19,398.8	52,65,245.0
i) Crop Husbandry	13.6	10.1	400.0	405.0	834.2	2,062.0	2,062.0	2,168.7
ii) Animal Husbandry	45.4	65.0	65.0	65.0	293.4	561.0	561.0	590.0
iii) Fisheries	1.5	0.0	2.0	2.0	287.4	382.0	382.0	401.8
iv) Forestry and Wildlife	3,081.3	2,700.0	3,095.0	3,125.0	1,898.2	4,600.0	4,600.0	4,837.9
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	13.1	3.0	6.0	6.0	460.3	872.0	872.0	917.1
vii) Other Agricultural Programmes	0.6	-	-	-	170.9	488.0	488.0	513.5
viii) Major and Medium Irrigation Projects	-	-	-	-	93,570.4	1,00,368.0	1,00,368.0	1,29,635.1
ix) Minor Irrigation	4.9	0.0	-	-	1,558.1	1,632.0	1,632.0	2,532.0
x) Power	28,278.0	35,000.0	36,000.0	42,500.0	149.7	473.0	943.0	957.4
xi) Petroleum	-	-	-	-	386.4	527.0	757.0	854.2
xii) Village and Small Industries	14.7	17.0	18.0	5.0	250.4	265.0	355.0	458.7
xiii) Industries@	459.1	1,000.0	450.0	450.0	45,04,915.5	48,60,508.0	46,60,838.0	47,47,727.2
xiv) Ports and Light Houses	-	-	-	-	20,985.1	37,480.0	38,050.0	45,418.6
xv) Road Transport	890.5	825.0	800.0	810.0	-	0.0	0.0	0.0
xvi) Tourism	70.1	65.0	52.0	55.0	1,017.2	1,353.0	1,353.0	1,423.0
xvii) Others*	321.6	319.9	329.0	342.0	1,43,070.2	2,07,827.8	3,06,137.8	3,26,809.8
D. Grants from the Centre (1 to 7)**	7,45,237.3	8,84,290.9	7,51,252.9	8,17,842.8	21,01,150.7	37,76,824.0	37,73,000.0	41,59,173.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	7,33,330.3	4,50,898.9	3,18,334.4	4,40,300.3	15,61,638.9	25,32,258.0	25,28,433.0	29,10,143.6
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	11,907.0	4,33,392.0	4,32,918.5	3,77,542.5	4,86,722.1	7,01,193.8	7,01,193.9	6,61,126.8
i) Post Devolution Revenue Deficit Grants	4,477.0	4,06,800.0	4,06,800.0	3,64,700.0	-	-	-	-
ii) Grants for Rural Local Bodies	-	-	-	-	1,74,691.4	2,71,324.8	2,71,324.8	2,26,661.0
iii) Grants for Urban Local Bodies	3,750.0	15,500.0	12,503.0	153.0	84,666.1	1,09,124.1	1,09,124.1	1,04,466.0
iv) Grant in aid for State Disaster Response Fund	3,680.0	4,800.0	7,323.5	6,081.5	1,41,520.0	1,85,745.0	1,85,745.0	1,94,999.8
v) Others (including Health Sector Grants)	-	6,292.0	6,292.0	6,608.0	85,844.6	1,35,000.0	1,35,000.0	1,35,000.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	6,870.6	24,181.3	24,181.3	27,789.9
7. Other Grants	-	-	-	-	45,919.2	5,19,190.9	5,19,191.8	5,60,112.7
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	-	-	-	-	3,00,000.0	3,00,000.0	3,00,000.0

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	89,19,205.5	1,03,93,618.6	1,03,72,015.6	1,11,74,032.0	2,03,27,628.0	2,64,46,129.0	2,62,61,827.5	2,94,53,648.6
I. TAX REVENUE (A+B)	67,66,206.5	80,94,148.0	81,17,304.2	88,95,357.2	1,62,14,915.1	2,05,11,193.2	1,98,02,599.3	2,28,45,986.9
A. Own Tax Revenue (1 to 3)	47,25,214.5	58,90,000.0	57,91,900.2	63,25,000.2	94,08,594.1	1,25,52,482.2	1,20,47,823.3	1,42,74,338.9
1. Taxes on Income (i-iii)	16,758.0	32,000.0	25,500.0	35,000.0	4.0	1.4	2.7	3.3
i) Agricultural Income Tax	-	-	-	-	0.2	0.2	0.7	0.8
ii) Taxes on Professions, Trades, Callings and Employment	16,758.0	32,000.0	25,500.0	35,000.0	3.8	1.2	2.0	2.5
2. Taxes on Property and Capital Transactions (i to iii)	4,45,594.6	5,98,000.0	6,31,332.2	7,23,004.2	9,75,043.5	12,02,110.5	12,77,600.5	15,28,110.5
i) Land Revenue	9,691.8	23,000.0	11,332.2	23,004.2	46,937.8	72,110.5	77,600.5	88,110.5
ii) Stamps and Registration Fees	4,35,902.9	5,75,000.0	6,20,000.0	7,00,000.0	9,18,148.8	11,00,000.0	11,90,000.0	14,35,000.0
iii) Urban Immovable Property Tax	-	-	-	-	9,957.0	30,000.0	10,000.0	5,000.0
3. Taxes on Commodities and Services (i to viii)	42,62,861.9	52,60,000.0	51,35,068.0	55,66,996.0	84,33,546.6	1,13,50,370.3	1,07,70,220.1	1,27,46,225.1
i) Sales Tax (a to e)	6,50,053.6	8,55,000.0	7,85,068.0	8,20,000.0	23,47,319.2	29,00,000.0	27,00,000.0	30,78,000.0
a) Central Sales Tax	71,317.5	40,000.0	40,000.0	40,000.0	63,075.9	91,412.2	75,465.4	79,841.8
b) State Sales Tax/VAT	5,78,272.3	8,15,000.0	7,45,068.0	7,80,000.0	20,67,620.5	25,64,889.1	24,09,483.6	27,60,802.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	463.8	-	-	-	2,16,622.8	2,43,698.6	2,15,051.1	2,37,356.2
ii) State Excise	9,23,280.9	10,35,000.0	10,35,000.0	11,20,000.0	13,22,480.8	17,10,000.0	17,00,000.0	19,72,000.0
iii) Taxes on Vehicles	2,93,758.9	4,35,000.0	4,35,000.0	4,73,000.0	6,70,358.9	8,10,000.1	8,50,000.0	9,86,000.0
iv) Taxes on Goods and Passengers	7.6	-	-	-	-45.7	300.0	100.0	100.0
v) Taxes and Duties on Electricity	3,03,261.0	3,50,000.0	3,50,000.0	3,74,500.0	2,91,816.4	3,50,000.0	3,10,000.0	3,50,000.0
vi) Entertainment Tax	0.5	10,000.0	10,000.0	14,496.0	2.3	30.0	1.0	1.0
vii) State Goods and Services Tax	20,92,498.0	25,75,000.0	25,20,000.0	27,65,000.0	38,01,597.1	55,80,000.0	52,10,000.0	63,60,000.0
viii) Other Taxes and Duties	1.4	-	-	-	17.7	40.2	119.1	124.1
B. Share in Central Taxes (i to x)	20,40,992.0	22,04,148.0	23,25,404.0	25,70,357.0	68,06,321.0	79,58,711.0	77,54,776.0	85,71,648.0
i) Central Goods and Services Tax (CGST)	6,19,417.0	6,73,870.0	6,72,424.0	7,48,297.0	20,65,636.0	24,00,328.0	22,38,239.0	24,95,427.0
ii) Corporation Tax	6,12,611.0	6,92,176.0	6,53,302.0	7,17,732.0	20,42,954.0	25,08,275.0	21,51,361.0	23,93,498.0
iii) Income Tax	7,07,491.0	7,62,697.0	8,33,155.0	9,57,663.0	23,59,345.0	27,43,449.0	27,53,480.0	31,93,624.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-22.0	-	-	-	-74.0	1,042.0	-
vii) Customs	71,525.0	44,977.0	1,17,134.0	1,18,308.0	2,38,519.0	1,79,989.0	5,41,146.0	3,94,535.0
viii) Union Excise Duties	27,066.0	26,894.0	22,544.0	24,579.0	90,260.0	1,14,885.0	55,782.0	81,964.0
ix) Service Tax	379.0	74.0	73.0	74.0	1,268.0	247.0	5.0	247.0
x) Other Taxes and Duties on Commodities and Services	2,503.0	3,482.0	26,772.0	3,704.0	8,339.0	11,612.0	13,721.0	12,353.0
II. NON-TAX REVENUE (C+D)	21,52,999.0	22,99,470.6	22,54,711.4	22,78,674.7	41,12,712.9	59,34,935.8	64,59,228.2	66,07,661.7
C. Own Non-Tax Revenue (1 to 6)	7,23,363.2	11,24,633.0	10,82,581.5	12,21,056.8	18,67,958.4	22,66,539.9	26,91,728.2	26,88,331.5
1. Interest Receipts	27,752.6	27,500.0	30,013.3	32,469.5	2,00,613.4	2,54,362.5	2,45,730.1	2,84,631.0
2. Dividends and Profits	412.2	500.0	600.0	600.0	5,070.6	3,291.2	5,250.0	5,250.0
3. General Services	4,46,077.4	4,68,222.0	5,17,167.9	5,63,629.6	3,16,410.2	3,59,913.5	7,18,086.9	4,37,061.8
<i>of which: State Lotteries</i>	11,347.6	23,500.0	23,500.0	25,000.0	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	1,17,264.8	3,61,800.0	2,89,510.9	3,55,803.3	1,49,540.3	1,51,504.6	1,88,132.8	1,89,765.0
i) Education, Sports, Art and Culture	30,987.9	35,000.0	32,500.0	35,000.0	16,640.7	22,978.7	22,552.1	25,351.6
ii) Medical and Public Health	45,003.7	53,700.0	45,000.7	48,000.7	27,393.6	31,896.5	32,347.0	37,315.6
iii) Family Welfare	11.3	200.0	200.0	200.0	397.1	17.4	6,608.1	6,609.1
iv) Water Supply and Sanitation	4,850.0	4,500.0	5,007.0	7,500.0	16,749.4	4,600.0	26,500.0	10,000.0
v) Housing	10,560.4	1,53,000.0	1,07,500.0	1,12,000.0	893.1	1,200.3	1,100.9	1,201.1
vi) Urban Development	12,188.4	1,00,000.0	67,500.0	1,17,100.0	244.2	356.8	1,146.2	1,310.5
vii) Labour and Employment	3,242.9	5,000.0	4,500.7	5,000.1	79,332.8	84,310.6	89,525.8	98,596.2
viii) Social Security and Welfare	9,487.1	9,000.0	20,002.5	22,502.5	6,445.7	4,407.7	6,810.8	7,486.4
ix) Others	933.2	1,400.0	7,300.0	8,500.0	1,443.8	1,736.7	1,541.9	1,894.6
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	1,31,856.2	2,66,611.0	2,45,289.4	2,68,554.4	11,96,323.9	14,97,468.0	15,34,528.5	17,71,623.7
i) Crop Husbandry	2,299.3	55,400.0	30,023.3	10,008.8	1,179.2	1,450.7	2,904.2	1,493.4
ii) Animal Husbandry	1,129.0	1,200.0	1,500.8	2,000.0	144.1	619.9	3,487.7	3,914.4
iii) Fisheries	36.7	300.0	300.0	500.0	6,911.2	9,000.0	9,000.0	10,000.0
iv) Forestry and Wildlife	26,831.6	7,000.0	7,600.7	10,000.0	13,976.6	17,675.0	17,725.0	16,275.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	801.8	1,200.0	1,000.0	1,500.0	2,129.8	2,626.7	5,152.5	5,727.5
vii) Other Agricultural Programmes	547.5	500.0	600.5	801.0	1,810.1	2,151.1	1,868.1	2,076.6
viii) Major and Medium Irrigation Projects	26,153.6	20,000.0	33,019.6	40,002.9	16,473.9	19,759.0	20,825.0	23,150.0
ix) Minor Irrigation	357.2	500.0	300.0	500.3	777.2	4,175.0	4,174.7	3,085.0
x) Power	0.2	-	-	-	30,225.7	32,075.0	18,292.0	18,292.0
xi) Petroleum	-	-	-	-	3,42,508.2	4,00,000.0	2,90,000.0	3,20,000.0
xii) Village and Small Industries	1,114.5	3,500.0	1,500.0	2,500.5	358.9	160.2	250.1	310.1
xiii) Industries@	28,912.8	40,000.0	35,101.1	45,100.0	7,46,173.7	9,50,111.1	11,00,100.6	12,98,100.6
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	9,776.4	40,000.0	35,000.0	40,000.0	-	-	-	-
xvi) Tourism	1,490.2	300.0	40.0	30.0	171.3	260.1	250.1	265.2
xvii) Others*	32,405.5	96,711.0	99,303.4	1,15,610.9	33,484.1	57,404.3	60,498.3	68,933.8
D. Grants from the Centre (1 to 7)**	14,29,635.8	11,74,837.6	11,72,129.9	10,57,617.9	22,44,754.5	36,68,395.9	37,67,500.0	39,19,330.2
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	3,16,459.3	6,77,806.1	5,61,130.4	6,17,987.8	14,26,291.9	27,40,709.6	27,99,440.1	30,40,148.4
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	7,38,881.7	4,81,031.6	5,55,838.5	4,20,630.1	5,59,054.7	8,43,157.9	8,68,245.1	6,70,547.8
i) Post Devolution Revenue Deficit Grants	5,61,800.0	1,99,500.0	1,99,500.0	-	-	-	-	-
ii) Grants for Rural Local Bodies	79,976.2	1,17,800.0	1,64,300.0	1,67,900.0	2,79,594.0	4,10,000.0	3,77,505.0	3,08,700.0
iii) Grants for Urban Local Bodies	37,565.6	62,100.0	85,392.4	59,700.0	1,00,500.7	2,46,457.9	2,87,700.5	1,81,847.2
iv) Grant in aid for State Disaster Response Fund	43,680.0	45,871.6	48,800.2	48,160.1	1,30,720.0	1,37,200.0	1,37,200.0	1,44,000.0
v) Others (including Health Sector Grants)	15,860.0	55,760.0	57,846.0	1,44,870.0	48,240.0	49,500.0	65,839.6	36,000.5
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	8,940.1	8,360.7	11,310.3	15,120.2
7. Other Grants	3,74,294.7	16,000.0	55,161.0	19,000.0	2,50,467.9	76,167.7	88,504.6	1,93,513.9
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	3,67,064.0	-	40,461.0	0.0	1,39,780.0	0.0	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	8,35,138.0	10,74,913.0	11,03,793.2	12,23,137.2	2,64,59,665.9	2,99,00,998.4	2,93,90,640.6	3,31,56,875.6
I. TAX REVENUE (A+B)	6,03,361.6	7,00,271.1	7,03,784.1	7,59,532.4	2,13,35,066.6	2,44,92,794.5	2,45,24,430.9	2,78,91,607.1
A. Own Tax Revenue (1 to 3)	1,74,816.6	2,16,354.1	1,98,654.1	2,07,623.4	1,67,27,839.1	1,95,17,299.5	1,92,75,242.9	2,20,89,457.1
1. Taxes on Income (i-ii)	1,731.6	2,000.0	2,000.0	2,000.0	12.3	16.0	9.8	10.0
i) Agricultural Income Tax	-	-	-	-	12.3	16.0	9.8	10.0
ii) Taxes on Professions, Trades, Callings and Employment	1,731.6	2,000.0	2,000.0	2,000.0	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	5,714.1	5,451.0	5,451.0	5,142.0	19,27,965.8	23,75,362.9	23,14,589.8	26,35,700.5
i) Land Revenue	1,839.4	2,654.0	2,654.0	2,454.0	25,628.5	37,010.9	31,910.8	23,513.0
ii) Stamps and Registration Fees	3,874.7	2,797.0	2,797.0	2,688.0	19,01,335.1	23,36,987.0	22,81,479.0	26,10,987.5
iii) Urban Immovable Property Tax	-	-	-	-	1,002.2	1,365.0	1,200.0	1,200.0
3. Taxes on Commodities and Services (i to viii)	1,67,370.9	2,08,903.1	1,91,203.1	2,00,481.4	1,47,99,861.1	1,71,41,920.6	1,69,60,643.4	1,94,53,746.6
i) Sales Tax (a to e)	23,819.5	25,000.0	25,000.0	17,500.0	60,19,979.6	69,58,783.8	65,48,578.8	70,30,984.8
a) Central Sales Tax	0.7	-	-	-	74,032.4	1,17,898.5	87,804.5	47,005.5
b) State Sales Tax/VAT	23,814.6	25,000.0	25,000.0	17,500.0	59,45,947.2	68,40,885.4	64,60,774.3	69,83,979.3
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	4.2	0.0	0.0	0.0	-	-	-	-
ii) State Excise	37,224.5	45,000.0	50,000.0	56,700.0	10,77,428.7	12,24,743.0	11,85,700.0	12,94,400.0
iii) Taxes on Vehicles	5,161.6	7,300.0	7,300.0	8,600.0	9,37,462.6	11,55,981.0	11,99,804.0	13,44,073.6
iv) Taxes on Goods and Passengers	-	-	-	-	689.8	453.6	61.0	67.1
v) Taxes and Duties on Electricity	-	-	-	-	5,67,984.4	4,23,101.0	3,98,779.5	4,22,238.3
vi) Entertainment Tax	0.1	0.1	0.1	0.5	18.2	28.2	8.0	8.7
vii) State Goods and Services Tax	96,569.6	1,26,500.1	1,03,800.1	1,11,742.5	61,96,029.2	73,78,819.0	76,27,712.0	93,61,974.0
viii) Other Taxes and Duties	4,595.7	5,103.0	5,103.0	5,938.4	268.5	11.0	0.0	0.0
B. Share in Central Taxes (i to x)	4,28,545.0	4,83,917.0	5,05,130.0	5,51,909.0	46,07,227.5	49,75,495.0	52,49,188.0	58,02,150.0
i) Central Goods and Services Tax (CGST)	1,31,808.0	1,44,571.0	1,44,383.0	1,60,675.0	13,98,228.5	15,21,149.0	15,33,279.5	16,89,155.0
ii) Corporation Tax	1,30,361.0	1,45,311.0	1,45,230.0	1,54,112.0	13,82,896.0	15,62,472.0	14,90,040.0	16,20,159.0
iii) Income Tax	1,44,782.0	1,67,356.0	1,84,714.0	2,05,630.0	15,97,041.0	17,21,661.0	18,98,449.5	21,61,764.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	0.0	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-50.0	7.9	-
vii) Customs	15,220.0	21,365.0	25,151.0	25,403.0	1,61,453.0	1,01,528.0	2,67,367.9	2,67,061.0
viii) Union Excise Duties	5,760.0	4,503.0	4,841.0	5,278.0	61,097.0	60,708.0	51,428.6	55,482.0
ix) Service Tax	77.0	16.0	16.0	16.0	859.0	167.0	178.8	167.0
x) Other Taxes and Duties on Commodities and Services	537.0	795.0	795.0	795.0	5,653.0	7,860.0	8,435.8	8,362.0
II. NON-TAX REVENUE (C+D)	2,31,776.4	3,74,641.8	4,00,009.1	4,63,604.8	51,24,599.3	54,08,203.9	48,66,209.7	52,65,268.5
C. Own Non-Tax Revenue (1 to 6)	87,441.5	92,697.1	98,778.1	1,00,723.7	25,90,383.6	30,72,781.9	28,12,369.4	28,81,858.0
1. Interest Receipts	9,579.2	7,000.0	11,000.0	7,319.7	9,96,875.8	9,69,407.3	13,32,183.0	10,74,719.5
2. Dividends and Profits	333.7	400.0	400.0	400.0	70,030.2	60,744.5	39,660.2	45,370.1
3. General Services	18,734.0	19,464.8	19,464.8	20,902.6	4,95,363.5	8,28,952.6	5,64,721.3	3,52,049.7
<i>of which: State Lotteries</i>	3,519.2	4,800.0	4,800.0	5,000.0	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	3,417.4	4,274.6	4,274.6	4,133.3	7,17,979.8	7,37,733.8	5,63,142.4	7,56,548.1
i) Education, Sports, Art and Culture	921.0	1,732.8	1,732.8	1,375.0	1,47,000.2	2,26,344.1	56,525.3	2,31,595.2
ii) Medical and Public Health	1,103.7	602.4	602.4	800.0	2,63,505.1	2,01,901.3	2,03,993.4	2,06,576.8
iii) Family Welfare	-	-	-	-	26,658.4	25,325.6	26,786.7	29,377.4
iv) Water Supply and Sanitation	578.5	1,086.0	1,086.0	1,200.0	9,144.9	105.2	2,003.1	1,628.3
v) Housing	54.5	60.0	60.0	60.0	36,830.2	21,584.8	26,882.2	28,569.2
vi) Urban Development	437.6	453.3	453.3	242.3	1,46,938.2	1,95,498.8	1,77,662.7	1,85,297.6
vii) Labour and Employment	236.6	250.0	250.0	350.0	27,627.3	17,514.5	18,404.9	18,721.7
viii) Social Security and Welfare	60.8	59.0	59.0	61.0	29,765.7	11,355.8	13,431.7	11,764.9
ix) Others	24.6	31.0	31.0	45.0	30,509.7	38,103.7	37,452.4	43,017.1
5. Fiscal Services	-	-	-	-	-	0.5	95.3	-
6. Economic Services (i to xvii)	55,377.2	61,557.7	63,638.7	67,968.1	3,10,134.2	4,75,943.3	3,12,567.3	6,53,170.4
i) Crop Husbandry	92.4	100.0	100.0	85.0	18,057.2	18,011.7	20,528.2	21,619.0
ii) Animal Husbandry	107.0	244.7	244.7	218.3	1,535.6	1,567.3	3,152.8	2,073.6
iii) Fisheries	13.5	15.0	15.0	41.6	2,416.7	1,909.7	1,976.0	1,952.3
iv) Forestry and Wildlife	3,140.8	3,990.0	3,990.0	3,200.0	10,106.6	10,077.5	8,210.1	8,570.7
v) Plantations	225.0	0.0	0.0	300.0	0.3	-	3.0	3.2
vi) Co-operation	10.3	10.0	10.0	10.0	3,225.4	24,993.2	37,550.5	38,386.5
vii) Other Agricultural Programmes	-	-	-	-	9,326.3	8,963.2	9,467.7	9,562.8
viii) Major and Medium Irrigation Projects	-	-	-	-	12,624.0	14,139.4	16,203.0	15,696.2
ix) Minor Irrigation	29.2	50.0	50.0	40.0	371.1	349.7	402.7	304.7
x) Power	42,719.6	46,000.0	46,581.0	51,880.0	167.8	0.2	0.2	0.2
xi) Petroleum	-	-	-	-	1.4	1.0	-	-
xii) Village and Small Industries	29.3	30.0	30.0	0.2	6,887.9	4,668.9	9,777.3	5,420.7
xiii) Industries@	203.6	418.0	1,918.0	401.0	1,64,443.7	3,35,442.6	1,54,559.6	4,98,025.0
xiv) Ports and Light Houses	-	-	-	-	439.0	-	-	-
xv) Road Transport	7,288.6	9,200.0	9,200.0	10,000.0	-	-	-	-
xvi) Tourism	906.7	1,200.0	1,200.0	1,500.0	93.3	63.0	111.6	63.0
xvii) Others*	611.3	300.0	300.0	292.0	80,437.9	55,755.9	50,624.8	51,492.7
D. Grants from the Centre (1 to 7)**	1,44,334.9	2,81,944.8	3,01,231.0	3,62,881.1	25,34,215.7	23,35,422.0	20,53,840.3	23,83,410.6
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	94,047.9	2,23,012.8	2,30,849.4	2,20,415.9	13,97,163.4	16,54,287.0	12,92,737.0	16,66,083.6
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	32,199.0	13,512.0	15,868.1	19,045.0	6,25,076.3	6,55,000.0	6,65,355.0	6,61,025.0
i) Post Devolution Revenue Deficit Grants	14,900.0	-	-	-	83,894.4	88,900.0	88,900.0	93,325.0
ii) Grants for Rural Local Bodies	1,650.0	4,893.0	6,414.1	4,761.0	2,79,099.9	2,95,700.0	2,95,700.0	2,88,400.0
iii) Grants for Urban Local Bodies	800.0	2,719.0	2,719.0	2,765.0	1,61,372.0	1,52,300.0	1,52,300.0	1,55,300.0
iv) Grant in aid for State Disaster Response Fund	12,669.0	4,720.0	4,720.0	7,134.0	90,000.0	94,480.0	94,480.0	99,200.0
v) Others (including Health Sector Grants)	2,180.0	1,180.0	2,015.0	4,385.0	10,710.0	23,620.0	33,975.0	24,800.0
6. Grants under proviso to Article 275(1) of the Constitution	1,754.4	3,000.0	3,000.0	3,000.0	650.5	0.0	2,019.7	2,019.7
7. Other Grants	16,333.6	42,420.0	51,513.5	1,20,420.2	5,11,325.5	26,135.0	93,728.6	54,282.3
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	-	-	-	4,57,419.6	0.0	0.0	0.0

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,69,29,336.0	2,21,24,222.9	2,02,10,768.9	2,29,72,062.3	20,53,802.3	22,95,754.3	24,51,363.5	26,41,615.0
I. TAX REVENUE (A+B)	1,35,54,017.5	1,64,39,764.0	1,56,45,700.0	1,75,31,935.1	11,28,423.0	12,38,406.0	13,99,614.0	15,16,275.0
A. Own Tax Revenue (1 to 3)	1,11,79,813.5	1,38,18,126.0	1,29,40,675.0	1,45,41,958.1	2,91,277.8	3,32,889.0	3,34,788.0	3,60,988.0
1. Taxes on Income (i-ii)	81,098.2	90,000.0	85,000.5	90,501.0	4,124.9	4,600.3	4,396.8	4,579.9
i) Agricultural Income Tax	-	-	-	-	1.9	0.3	8.8	8.9
ii) Taxes on Professions, Trades, Callings and Employment	81,098.2	90,000.0	85,000.5	90,501.0	4,123.0	4,600.0	4,388.0	4,571.0
2. Taxes on Property and Capital Transactions (i to iii)	14,29,764.7	18,24,481.3	14,70,801.8	19,10,325.5	13,738.9	16,375.1	15,653.2	19,729.1
i) Land Revenue	34.9	1,120.0	1,120.0	1,120.0	2,224.2	2,500.0	2,400.0	2,500.0
ii) Stamps and Registration Fees	14,29,556.3	18,22,881.8	14,69,202.3	19,08,726.0	11,514.6	13,875.0	13,253.2	17,229.1
iii) Urban Immovable Property Tax	173.6	479.5	479.5	479.5	-	0.1	-	-
3. Taxes on Commodities and Services (i to viii)	96,68,950.6	1,19,03,644.7	1,13,84,872.7	1,25,41,131.6	2,73,414.0	3,11,913.6	3,14,738.0	3,36,679.0
i) Sales Tax (a to e)	29,98,955.0	33,44,921.0	33,44,921.0	37,46,389.6	54,114.9	63,012.0	63,000.0	65,000.0
a) Central Sales Tax	4,800.2	16,020.0	16,020.0	17,216.3	-	-	-	-
b) State Sales Tax/VAT	29,94,122.3	33,20,881.0	33,20,881.0	37,20,554.5	54,114.9	63,012.0	63,000.0	65,000.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	1.0	5,000.0	5,000.0	5,373.4	-	-	-	-
e) Other Receipts	31.5	3,020.0	3,020.0	3,245.5	-	-	-	-
ii) State Excise	20,29,888.7	25,61,752.5	25,61,752.5	27,62,336.0	41,699.5	47,730.0	50,000.0	55,000.0
iii) Taxes on Vehicles	7,09,481.8	8,47,793.2	8,47,793.2	8,53,500.0	14,273.2	14,652.0	15,385.0	15,500.0
iv) Taxes on Goods and Passengers	-766.5	991.0	991.0	991.0	-	-	-	-
v) Taxes and Duties on Electricity	1,711.4	71,550.0	71,550.0	77,550.0	4,348.1	4,919.6	5,253.0	5,779.0
vi) Entertainment Tax	95.9	101.0	101.0	101.0	-	-	-	-
vii) State Goods and Services Tax	39,29,504.4	50,76,272.0	45,57,500.0	51,00,000.0	1,58,978.3	1,81,600.0	1,81,100.0	1,95,400.0
viii) Other Taxes and Duties	79.9	264.0	264.0	264.0	-	-	-	-
B. Share in Central Taxes (i to x)	23,74,204.0	26,21,638.0	27,05,025.0	29,89,977.0	8,37,145.2	9,05,517.0	10,64,826.0	11,55,287.0
i) Central Goods and Services Tax (CGST)	7,20,539.0	7,83,219.0	8,09,021.0	8,70,459.0	2,42,694.0	2,70,000.0	3,11,500.0	3,40,600.0
ii) Corporation Tax	7,12,634.0	7,87,225.0	7,59,956.0	8,34,904.0	2,40,030.0	3,00,000.0	3,28,000.0	3,55,000.0
iii) Income Tax	8,22,993.0	9,06,656.0	9,69,171.0	11,14,006.0	2,77,201.0	2,50,000.0	3,28,400.0	3,48,000.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-	-	-
vii) Customs	83,199.0	1,15,745.0	1,36,257.0	1,37,622.0	28,023.0	29,600.0	42,000.0	52,000.0
viii) Union Excise Duties	31,486.0	24,398.0	26,224.0	28,591.0	10,605.0	10,806.0	12,866.0	17,200.0
ix) Service Tax	443.0	86.0	87.0	86.0	148.0	1,800.0	348.0	475.0
x) Other Taxes and Duties on Commodities and Services	2,910.0	4,309.0	4,309.0	4,309.0	38,444.2	43,311.0	41,712.0	42,012.0
II. NON-TAX REVENUE (C+D)	33,75,318.6	56,84,458.9	45,65,068.9	54,40,127.2	9,25,379.2	10,57,348.3	10,51,749.5	11,25,340.0
C. Own Non-Tax Revenue (1 to 6)	23,81,950.1	35,20,843.9	25,81,453.9	31,61,877.2	42,052.5	47,500.0	47,500.0	50,400.0
1. Interest Receipts	2,920.7	71,279.0	10,839.0	10,839.0	2,715.3	3,861.0	4,159.0	5,513.0
2. Dividends and Profits	11,458.9	11,240.0	11,240.0	11,240.0	785.3	1,200.0	900.0	1,000.0
3. General Services	16,85,295.7	25,81,784.4	17,02,834.4	21,83,501.0	19,131.1	19,768.4	20,161.0	20,658.0
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	1,05,007.8	1,57,373.0	1,57,373.0	1,57,373.0	974.5	1,381.9	1,269.3	1,396.6
i) Education, Sports, Art and Culture	38,890.3	74,890.0	74,890.0	74,890.0	244.7	333.0	250.0	275.0
ii) Medical and Public Health	23,967.1	48,508.0	48,508.0	48,508.0	325.3	440.0	440.0	484.0
iii) Family Welfare	31.1	60.0	60.0	60.0	-	-	5.0	5.4
iv) Water Supply and Sanitation	281.0	350.0	350.0	350.0	126.2	166.5	150.0	165.0
v) Housing	7,635.2	15,220.0	15,220.0	15,220.0	194.0	320.0	320.0	352.0
vi) Urban Development	26,587.0	1,760.0	1,760.0	1,760.0	0.0	4.6	1.0	1.1
vii) Labour and Employment	5,417.8	13,435.0	13,435.0	13,435.0	82.2	113.0	100.0	110.0
viii) Social Security and Welfare	358.3	920.0	920.0	920.0	1.3	3.5	2.0	2.7
ix) Others	1,840.1	2,230.0	2,230.0	2,230.0	0.7	1.3	1.3	1.4
5. Fiscal Services	-	-	-	-	9.0	10.0	12.0	13.0
6. Economic Services (i to xvii)	5,77,266.9	6,99,167.5	6,99,167.5	7,98,924.2	18,437.3	21,278.7	20,998.7	21,819.4
i) Crop Husbandry	8,589.3	749.0	749.0	749.0	209.4	309.0	153.0	200.0
ii) Animal Husbandry	41.0	463.8	463.8	463.8	158.0	176.0	192.0	200.0
iii) Fisheries	131.8	530.0	530.0	530.0	99.8	115.0	115.0	125.0
iv) Forestry and Wildlife	3,219.6	3,080.0	3,080.0	3,080.0	1,655.9	1,861.0	1,700.0	1,870.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	677.1	2,470.0	2,470.0	2,470.0	23.1	20.0	20.0	22.0
vii) Other Agricultural Programmes	-	-	-	-	-	-	10.0	11.0
viii) Major and Medium Irrigation Projects	1,049.7	8,500.0	8,500.0	8,500.0	-	-	-	-
ix) Minor Irrigation	1,276.8	1,390.0	1,390.0	1,390.0	16.1	30.0	25.0	30.0
x) Power	1,129.4	1,860.0	1,860.0	1,860.0	-	-	-	-
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	19.3	52.0	52.0	52.0	-	-	3.0	4.0
xiii) Industries@	5,44,072.2	6,59,487.4	6,59,487.4	7,59,244.0	15,665.1	17,982.0	18,000.0	18,500.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	1.5	-	3.0	4.0
xvi) Tourism	414.3	4,420.0	4,420.0	4,420.0	0.6	-	-	-
xvii) Others*	16,646.4	16,165.4	16,165.4	16,165.4	607.8	785.7	777.7	853.4
D. Grants from the Centre (1 to 7)**	9,93,368.5	21,63,615.0	19,83,615.0	22,78,250.0	8,83,326.8	10,09,848.3	10,04,249.5	10,74,940.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	5,96,643.0	15,16,800.0	15,16,800.0	15,72,796.0	4,07,899.3	5,36,628.4	5,27,726.7	7,01,224.8
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	2,92,442.0	4,21,815.0	4,21,815.0	4,30,454.0	4,57,716.0	4,19,900.0	4,29,620.0	3,36,860.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	4,17,400.0	3,78,800.0	3,78,800.0	2,95,900.0
ii) Grants for Rural Local Bodies	1,42,417.8	2,91,715.0	2,91,715.0	2,96,254.0	10,360.0	15,700.0	24,580.0	15,300.0
iii) Grants for Urban Local Bodies	91,544.1	78,000.0	78,000.0	79,600.0	14,800.0	8,100.0	8,100.0	8,200.0
iv) Grant in aid for State Disaster Response Fund	58,480.0	52,100.0	52,100.0	54,600.0	6,080.0	6,320.0	7,160.0	5,880.0
v) Others (including Health Sector Grants)	-	-	-	-	9,076.0	10,980.0	10,980.0	11,580.0
6. Grants under proviso to Article 275(1) of the Constitution	5,169.0	-	-	-	4,226.4	1,900.0	6,532.2	4,600.0
7. Other Grants	99,114.5	2,25,000.0	45,000.0	2,75,000.0	13,485.1	51,419.8	40,370.6	32,255.2
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	62,476.5	-	-	50,000.0	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTAR PRADESH				UTTARAKHAND			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	4,65,80,116.9	6,06,80,240.0	5,47,60,658.0	6,62,69,093.0	50,61,501.4	60,55,290.3	59,23,565.7	62,54,052.9
I. TAX REVENUE (A+B)	3,95,74,903.0	4,88,90,284.0	4,39,81,011.0	5,50,17,221.0	31,87,271.0	36,14,647.1	36,52,150.0	39,91,772.8
A. Own Tax Revenue (1 to 3)	1,93,12,934.4	2,70,43,168.0	2,08,95,549.0	2,95,00,000.0	19,24,496.0	22,50,932.1	22,13,414.0	24,01,480.8
1. Taxes on Income (i+ii)	0.8	-	-	-	-43.5	8.0	8.0	8.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	0.8	-	-	-	-43.5	8.0	8.0	8.0
2. Taxes on Property and Capital Transactions (i to iii)	27,36,593.9	36,51,488.0	30,92,552.0	38,77,500.0	2,44,587.4	2,71,526.6	2,71,126.6	2,82,919.2
i) Land Revenue	40,473.7	86,295.0	46,373.0	62,500.0	1,391.8	5,006.4	2,906.4	3,047.0
ii) Stamps and Registration Fees	26,96,120.2	35,65,193.0	30,46,179.0	38,15,000.0	2,43,195.6	2,66,520.2	2,68,220.2	2,79,872.3
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,65,76,339.7	2,33,91,680.0	1,78,02,997.0	2,56,22,500.0	16,79,952.1	19,79,397.5	19,42,279.4	21,18,553.5
i) Sales Tax (a to e)	31,12,582.2	42,73,316.0	31,50,015.0	45,30,000.0	2,51,927.3	2,50,377.6	2,52,077.6	2,50,115.3
a) Central Sales Tax	1,12,198.4	93,874.4	69,198.2	99,513.1	2,922.3	135.5	135.5	149.1
b) State Sales Tax/VAT	29,92,881.1	41,31,052.8	30,45,147.6	43,79,191.5	2,50,491.1	2,50,000.1	2,51,700.1	2,49,700.1
c) Surcharge on Sales Tax	967.2	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	6,535.6	48,388.9	35,669.2	51,295.4	-1,486.0	242.0	242.0	266.2
ii) State Excise	45,57,074.7	58,30,756.0	48,77,086.0	63,00,000.0	4,04,058.5	4,43,944.7	4,49,944.7	5,05,960.8
iii) Taxes on Vehicles	11,20,516.6	12,50,473.0	11,57,270.0	14,00,000.0	1,38,966.6	1,55,000.0	1,45,071.9	1,60,405.8
iv) Taxes on Goods and Passengers	3.1	-	-	-	-	0.0	0.0	0.0
v) Taxes and Duties on Electricity	2,71,183.6	5,77,694.0	3,01,152.0	3,50,000.0	33,395.1	55,006.1	52,506.1	55,006.7
vi) Entertainment Tax	317.0	-	-	-	35.8	0.0	0.0	-11.0
vii) State Goods and Services Tax	75,14,662.1	1,14,24,873.0	83,17,474.0	1,30,42,500.0	8,29,705.9	10,20,069.0	10,19,879.0	11,22,075.9
viii) Other Taxes and Duties	0.5	34,568.0	-	-	21,862.9	55,000.0	22,800.0	25,000.0
B. Share in Central Taxes (i to x)	2,02,61,968.6	2,18,47,116.0	2,30,85,462.0	2,55,17,221.0	12,62,775.0	13,63,715.0	14,38,736.0	15,90,292.0
i) Central Goods and Services Tax (CGST)	61,49,264.0	66,89,849.0	67,42,367.0	74,28,719.0	3,83,237.0	4,16,926.0	4,16,032.0	4,62,974.0
ii) Corporation Tax	60,81,740.0	68,71,581.0	65,50,636.0	71,25,280.0	3,79,028.0	4,28,253.0	4,04,201.0	4,44,064.0
iii) Income Tax	70,23,602.6	75,71,675.0	83,54,014.0	95,07,206.0	4,37,728.0	4,71,884.0	5,29,746.0	5,92,511.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-218.0	-	-	-	-14.0	-	-
vii) Customs	7,10,055.0	4,46,509.0	11,74,503.0	11,74,503.0	44,254.0	27,827.0	72,472.0	73,198.0
viii) Union Excise Duties	2,68,705.0	2,66,985.0	2,26,048.0	2,44,000.0	16,746.0	16,639.0	13,948.0	15,207.0
ix) Service Tax	3,776.0	735.0	745.0	735.0	234.0	46.0	45.0	46.0
x) Other Taxes and Duties on Commodities and Services	24,826.0	-	37,149.0	36,778.0	1,548.0	2,154.0	2,292.0	2,292.0
II. NON-TAX REVENUE (C+D)	70,05,213.9	1,17,89,956.0	1,07,79,647.0	1,12,51,872.0	18,74,230.4	24,40,643.2	22,71,415.8	22,62,280.2
C. Own Non-Tax Revenue (1 to 6)	14,24,952.8	24,43,484.0	13,40,669.0	24,60,385.0	4,41,808.7	4,87,337.5	4,57,685.9	4,39,548.1
1. Interest Receipts	1,22,853.1	2,16,500.0	1,23,000.0	2,18,700.0	12,576.5	8,491.4	13,941.4	16,734.2
2. Dividends and Profits	4,965.8	10,500.0	10,000.0	13,000.0	2,519.7	3,150.0	3,150.0	2,700.0
3. General Services	1,50,868.0	3,26,010.0	1,70,511.0	3,26,060.0	1,94,083.6	1,62,381.4	1,37,723.9	1,10,043.1
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTAR PRADESH				UTTARAKHAND			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	2,48,603.4	1,91,038.0	1,44,963.0	1,91,675.0	66,546.8	58,559.1	64,679.1	68,217.6
i) Education, Sports, Art and Culture	1,43,817.3	70,000.0	60,000.0	72,500.0	24,690.3	26,622.1	26,022.1	28,000.8
ii) Medical and Public Health	32,388.4	52,500.0	35,000.0	55,000.0	20,717.1	23,008.8	30,008.8	31,969.3
iii) Family Welfare	1,801.4	200.0	2,500.0	300.0	8.2	10.8	10.8	85.4
iv) Water Supply and Sanitation	21,763.8	100.0	1.0	100.0	5,845.5	2,000.0	2,000.0	511.0
v) Housing	4,540.1	4,500.0	5,193.0	4,500.0	677.6	800.0	800.0	800.0
vi) Urban Development	17,722.2	4,500.0	18,000.0	20,000.0	726.8	1,660.0	1,500.0	1,743.0
vii) Labour and Employment	6,404.6	10,000.0	11,719.0	10,000.0	1,223.9	1,480.2	1,500.2	1,714.2
viii) Social Security and Welfare	18,456.2	41,964.0	9,500.0	22,000.0	10,560.1	717.1	1,107.1	1,515.0
ix) Others	1,709.3	7,274.0	3,050.0	7,275.0	2,097.4	2,260.0	1,730.0	1,879.0
5. Fiscal Services	80.4	-	-	-	-	0.2	0.2	-
6. Economic Services (i to xvii)	8,97,582.2	16,99,436.0	8,92,195.0	17,10,950.0	1,66,082.1	2,54,755.6	2,38,191.4	2,41,853.2
i) Crop Husbandry	24,531.1	66,300.0	9,378.0	33,600.0	805.3	599.5	700.5	829.5
ii) Animal Husbandry	3,339.0	5,500.0	2,400.0	5,500.0	265.2	357.9	250.8	249.9
iii) Fisheries	1,046.5	1,300.0	1,000.0	1,300.0	1.5	100.2	15.2	16.2
iv) Forestry and Wildlife	35,667.5	62,500.0	43,328.0	62,500.0	55,153.3	71,000.0	66,925.0	72,045.4
v) Plantations	-	-	-	-	-	-0.0	-0.0	-0.0
vi) Co-operation	8,574.2	5,000.0	3,500.0	5,500.0	6,481.7	3,195.9	3,300.9	3,555.7
vii) Other Agricultural Programmes	120.3	2,000.0	2,000.0	2,000.0	6.0	631.2	401.2	132.7
viii) Major and Medium Irrigation Projects	1,20,499.5	1,90,500.0	1,17,447.0	1,90,500.0	1,208.9	1,165.1	1,532.6	1,857.5
ix) Minor Irrigation	13,502.5	11,000.0	7,300.0	11,000.0	315.7	370.6	290.6	300.2
x) Power	1,88,169.7	4,98,600.0	1,90,000.0	5,00,000.0	20,564.2	75,050.0	55,050.0	55,015.7
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	16,166.8	8,936.0	1,000.0	9,000.0	3,221.2	477.7	480.7	501.6
xiii) Industries@	4,01,899.0	5,50,120.0	4,52,487.0	6,00,300.0	64,585.3	87,501.3	90,060.3	95,065.3
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	83.2	800.0	90.0	800.0	7,403.5	7,815.0	14,482.8	8,574.3
xvi) Tourism	816.4	1,200.0	2,000.0	2,500.0	1,636.2	1,500.0	1,000.0	683.0
xvii) Others*	83,166.8	2,95,680.0	60,265.0	2,86,450.0	4,434.2	4,991.3	3,701.0	3,026.3
D. Grants from the Centre (1 to 7)**	55,80,261.2	93,46,472.0	94,38,978.0	87,91,487.0	14,32,421.6	19,53,305.7	18,13,729.9	18,22,732.1
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	38,82,777.5	74,21,161.8	75,13,667.8	68,76,393.0	5,67,589.8	11,68,306.6	10,30,239.8	13,10,298.1
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	12,89,098.3	17,33,419.2	17,33,419.2	17,39,148.0	8,05,019.5	7,37,499.0	7,37,490.0	4,76,434.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	6,22,300.0	4,91,600.0	4,91,600.0	2,09,900.0
ii) Grants for Rural Local Bodies	5,60,054.8	7,99,400.0	7,99,400.0	7,79,700.0	47,181.4	69,350.0	69,350.0	69,409.0
iii) Grants for Urban Local Bodies	4,99,623.5	5,11,800.0	5,11,800.0	5,08,110.0	22,398.2	35,750.0	35,750.0	49,000.0
iv) Grant in aid for State Disaster Response Fund	2,29,420.0	2,23,875.0	2,23,875.0	2,35,050.0	82,640.0	1,08,490.0	1,08,490.0	91,100.0
v) Others (including Health Sector Grants)	-	1,98,344.2	1,98,344.2	2,16,288.0	30,500.0	32,309.0	32,300.0	57,025.0
6. Grants under proviso to Article 275(1) of the Constitution	1,353.6	4,150.0	4,150.0	4,100.0	-	0.0	0.0	0.0
7. Other Grants	4,07,031.7	1,87,741.0	1,87,741.0	1,71,846.0	59,812.3	47,500.0	46,000.0	36,000.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	4,07,031.7	-	-	-	47,662.3	0.0	0.0	0.0

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WEST BENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL REVENUE (I+II)	2,00,26,760.6	2,36,25,108.9	2,27,59,077.9	2,66,06,042.0
I. TAX REVENUE (A+B)	1,74,95,729.1	1,95,24,920.9	1,95,87,312.5	2,19,54,244.2
A. Own Tax Revenue (1 to 3)	89,98,550.0	1,02,34,891.9	99,86,315.8	1,12,54,380.4
1. Taxes on Income (i+ii)	77,738.5	84,830.0	83,179.1	88,995.6
i) Agricultural Income Tax	0.7	1.0	0.7	0.7
ii) Taxes on Professions, Trades, Callings and Employment	77,737.8	84,829.0	83,178.4	88,994.8
2. Taxes on Property and Capital Transactions (i to iii)	10,46,476.8	10,77,064.9	12,02,476.2	15,11,121.0
i) Land Revenue	3,96,738.5	3,47,019.9	4,13,956.7	5,01,150.4
ii) Stamps and Registration Fees	6,49,738.3	7,30,045.0	7,88,519.6	10,09,970.7
iii) Urban Immovable Property Tax	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	78,74,334.7	90,72,997.0	87,00,660.5	96,54,263.8
i) Sales Tax (a to e)	11,81,080.3	13,22,796.0	12,76,782.9	13,90,500.2
a) Central Sales Tax	39,837.6	50,000.0	42,875.1	93,564.9
b) State Sales Tax/VAT	11,41,242.7	12,72,796.0	12,33,907.8	12,96,935.3
c) Surcharge on Sales Tax	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-
e) Other Receipts	-	-	-	-
ii) State Excise	17,90,764.7	21,84,636.0	20,44,445.2	22,55,032.7
iii) Taxes on Vehicles	3,78,829.4	4,09,303.0	4,07,431.3	5,82,400.3
iv) Taxes on Goods and Passengers	64,532.6	30,000.0	12.9	30,900.0
v) Taxes and Duties on Electricity	3,09,002.1	3,28,600.0	3,19,478.8	3,50,069.6
vi) Entertainment Tax	11.5	8.7	13.1	13.9
vii) State Goods and Services Tax	40,89,955.2	47,33,655.0	45,87,252.0	49,77,199.0
viii) Other Taxes and Duties	60,158.9	63,998.3	65,244.3	68,148.1
B. Share in Central Taxes (i to x)	84,97,179.1	92,90,029.0	96,00,996.7	1,06,99,863.8
i) Central Goods and Services Tax (CGST)	25,78,789.1	25,82,024.0	29,59,676.3	32,19,964.9
ii) Corporation Tax	25,50,475.0	31,60,937.0	27,31,048.6	31,71,149.3
iii) Income Tax	29,45,463.0	30,86,554.0	35,29,548.3	38,04,378.2
iv) Estate Duty	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-
vi) Taxes on Wealth	-	-	-	-
vii) Customs	2,97,773.0	3,42,896.0	2,77,405.3	3,99,752.6
viii) Union Excise Duties	1,12,684.0	1,06,618.0	91,183.9	91,731.0
ix) Service Tax	1,582.0	11,000.0	321.8	347.5
x) Other Taxes and Duties on Commodities and Services	10,413.0	-	11,812.5	12,540.2
II. NON-TAX REVENUE (C+D)	25,31,031.5	41,00,188.0	31,71,765.5	46,51,797.8
C. Own Non-Tax Revenue (1 to 6)	3,23,814.0	6,31,747.0	3,28,642.3	9,36,040.9
1. Interest Receipts	27,423.5	3,55,728.1	27,896.0	4,62,627.2
2. Dividends and Profits	28,900.7	43,750.2	35,286.1	50,308.0
3. General Services	93,916.6	75,652.5	95,676.6	1,02,637.8
of which: State Lotteries	6,840.0	6,337.1	6,957.7	7,489.9

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WEST BENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
4. Social Services (i to ix)	77,126.4	78,533.1	70,880.2	65,679.6
i) Education, Sports, Art and Culture	12,151.5	13,867.3	11,936.9	8,951.4
ii) Medical and Public Health	28,852.0	29,684.0	28,101.1	28,845.9
iii) Family Welfare	0.1	0.1	0.1	0.1
iv) Water Supply and Sanitation	10,215.6	11,658.0	4,688.8	1,405.9
v) Housing	7,640.6	4,249.5	8,233.0	7,439.0
vi) Urban Development	12,106.9	13,438.6	12,316.1	13,258.4
vii) Labour and Employment	1,395.9	1,138.8	1,420.1	1,528.5
viii) Social Security and Welfare	3,214.7	2,544.4	3,173.2	3,296.1
ix) Others	1,549.3	1,952.4	1,011.1	954.5
5. Fiscal Services	-	-	-	-
6. Economic Services (i to xvii)	96,446.8	78,083.2	98,903.4	2,54,788.3
i) Crop Husbandry	975.6	1,117.2	1,426.6	1,425.0
ii) Animal Husbandry	385.8	458.5	386.3	406.2
iii) Fisheries	211.0	228.8	195.4	157.8
iv) Forestry and Wildlife	8,626.2	10,205.4	8,769.3	9,437.1
v) Plantations	1.4	0.7	1.4	1.5
vi) Co-operation	1,041.7	1,324.6	1,104.2	1,174.1
vii) Other Agricultural Programmes	31.1	75.3	34.5	31.8
viii) Major and Medium Irrigation Projects	1,387.9	1,170.6	1,413.0	1,521.1
ix) Minor Irrigation	1,753.7	2,306.9	1,702.3	1,790.6
x) Power	-	0.0	0.0	0.0
xi) Petroleum	0.8	1.8	0.8	0.9
xii) Village and Small Industries	220.3	543.2	225.0	242.3
xiii) Industries@	58,582.6	37,326.1	59,590.4	2,14,149.1
xiv) Ports and Light Houses	87.4	58.0	88.9	95.8
xv) Road Transport	176.7	1,535.8	179.8	193.5
xvi) Tourism	230.6	139.7	234.7	252.7
xvii) Others*	22,734.0	21,590.4	23,550.8	23,908.9
D. Grants from the Centre (1 to 7)**	22,07,217.5	34,68,441.0	28,43,123.2	37,15,757.0
1. State Plan Schemes	-4.0	-	-	-
2. Central Plan Schemes	-4.5	-	-	-
3. Centrally Sponsored Schemes	7,11,239.4	26,00,642.0	19,72,364.1	28,60,939.1
4. NEC/ Special Plan Scheme	-	-	-	-
5. Finance Commission Grants	14,61,437.1	8,19,102.0	8,36,679.1	8,16,477.9
i) Post Devolution Revenue Deficit Grants	8,35,300.0	56,800.0	56,800.0	-
ii) Grants for Rural Local Bodies	3,51,817.1	4,18,438.0	4,18,438.0	4,12,376.0
iii) Grants for Urban Local Bodies	1,52,200.0	2,20,964.0	2,20,964.0	2,26,397.0
iv) Grant in aid for State Disaster Response Fund	89,200.0	98,300.0	1,02,077.1	1,18,119.9
v) Others (including Health Sector Grants)	32,920.0	24,600.0	38,400.0	59,585.0
6. Grants under proviso to Article 275(1) of the Constitution	4,744.4	5,000.0	4,550.0	5,000.0
7. Other Grants	29,805.1	43,697.0	29,530.0	33,340.0
of which: GST Compensation (1)#	-	-	-	-
GST Compensation (2)#	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	56,79,778.9	64,14,194.0	63,01,945.7	81,54,583.0	10,04,241.1	10,63,364.0	11,16,864.0	11,49,858.0
I. TAX REVENUE (A+B)	53,68,079.1	58,75,000.0	59,20,000.0	68,70,000.0	3,90,838.8	4,21,800.0	4,45,200.0	4,68,200.0
A. Own Tax Revenue (1 to 3)	53,68,079.1	58,75,000.0	59,20,000.0	68,70,000.0	3,90,838.8	4,21,800.0	4,45,200.0	4,68,200.0
1. Taxes on Income (i-ii)	-	-	-	-	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	7,15,228.6	7,75,000.0	7,60,000.0	9,00,000.0	13,324.9	14,699.0	15,199.0	15,199.0
i) Land Revenue	2.4	3.0	3.0	3.0	70.4	199.0	199.0	199.0
ii) Stamps and Registration Fees	7,15,226.3	7,74,997.0	7,59,997.0	8,99,997.0	13,254.6	14,500.0	15,000.0	15,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	46,52,850.5	51,00,000.0	51,60,000.0	59,70,000.0	3,77,513.9	4,07,101.0	4,30,001.0	4,53,001.0
i) Sales Tax (a to e)	6,55,132.8	7,00,000.0	7,20,000.0	8,00,000.0	75,454.7	88,600.0	88,000.0	98,000.0
a) Central Sales Tax	13,103.8	22,800.0	10,000.0	19,800.0	-	-	-	-
b) State Sales Tax/VAT	6,42,029.0	6,77,000.0	7,09,900.0	7,80,100.0	75,454.7	88,600.0	88,000.0	98,000.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	200.0	100.0	100.0	-	-	-	-
ii) State Excise	5,16,408.5	6,40,000.0	5,60,000.0	7,00,000.0	1,48,766.5	1,60,000.0	1,70,000.0	1,80,000.0
iii) Taxes on Vehicles	3,24,215.0	3,60,000.0	3,30,000.0	3,70,000.0	15,912.3	17,100.0	20,000.0	20,000.0
iv) Taxes on Goods and Passengers	-	-	-	-	-	-	-	-
v) Taxes and Duties on Electricity	-	-	-	-	-	-	-	-
vi) Entertainment Tax	4.4	-	108.5	-	-	-	-	-
vii) State Goods and Services Tax	31,57,069.6	34,00,000.0	35,49,890.0	41,00,000.0	1,37,380.5	1,41,400.0	1,52,000.0	1,55,000.0
viii) Other Taxes and Duties	20.2	-	1.5	-	-	1.0	1.0	1.0
B. Share in Central Taxes (i to x)	-	-	-	-	-	-	-	-
i) Central Goods and Services Tax (CGST)	-	-	-	-	-	-	-	-
ii) Corporation Tax	-	-	-	-	-	-	-	-
iii) Income Tax	-	-	-	-	-	-	-	-
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-	-	-
vii) Customs	-	-	-	-	-	-	-	-
viii) Union Excise Duties	-	-	-	-	-	-	-	-
ix) Service Tax	-	-	-	-	-	-	-	-
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	3,11,699.7	5,39,194.0	3,81,945.7	12,84,583.0	6,13,402.3	6,41,564.0	6,71,664.0	6,81,658.0
C. Own Non-Tax Revenue (1 to 6)	1,02,386.0	1,00,000.0	60,000.0	75,000.0	2,53,500.5	2,69,666.0	2,92,264.0	2,95,940.0
1. Interest Receipts	37,601.9	43,869.0	16,242.0	26,270.0	12,570.1	13,100.0	19,200.0	17,700.0
2. Dividends and Profits	17,505.3	10,550.0	6,950.0	10,550.0	956.1	1,000.0	1,300.0	1,200.0
3. General Services	14,473.8	18,716.0	15,569.0	16,416.0	2,223.4	2,122.0	8,360.0	7,568.0
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	22,409.0	18,538.0	13,960.0	14,265.0	6,577.5	6,801.0	8,251.0	9,414.0
i) Education, Sports, Art and Culture	9,529.5	4,600.0	806.0	936.0	188.6	190.0	190.0	190.0
ii) Medical and Public Health	11,094.4	12,010.0	11,257.0	11,310.0	1,799.1	1,800.0	2,100.0	3,200.0
iii) Family Welfare	1.6	2.0	1.0	1.0	2.4	4.0	5.0	5.0
iv) Water Supply and Sanitation	-	-	-	-	3,235.5	3,650.0	4,150.0	4,150.0
v) Housing	1,188.2	1,280.0	1,140.0	1,230.0	959.0	760.0	1,100.0	1,100.0
vi) Urban Development	115.6	150.0	260.0	260.0	-	1.0	1.0	1.0
vii) Labour and Employment	474.2	477.5	447.0	477.5	305.2	310.0	600.0	550.0
viii) Social Security and Welfare	5.5	15.0	48.0	49.0	65.2	65.0	90.0	200.0
ix) Others	-	3.5	1.0	1.5	22.5	21.0	15.0	18.0
5. Fiscal Services	-	5.0	-	-	-	-	-	-
6. Economic Services (i to xvii)	10,395.9	8,322.0	7,279.0	7,499.0	2,31,173.3	2,46,643.0	2,55,153.0	2,60,058.0
i) Crop Husbandry	42.5	56.0	64.0	72.0	115.1	90.0	14.0	40.0
ii) Animal Husbandry	3.9	14.0	10.0	10.0	29.0	30.0	1.0	1.0
iii) Fisheries	1.6	15.0	3.0	7.0	36.6	40.0	16.0	18.0
iv) Forestry and Wildlife	213.8	600.0	330.0	360.0	1.0	2.0	5.0	2.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	24.6	27.0	17.0	17.0	26.5	33.0	35.0	25.0
vii) Other Agricultural Programmes	2.0	21.0	6.0	7.0	0.1	2.0	2.0	1.0
viii) Major and Medium Irrigation Projects	3,096.4	2,000.0	650.0	700.0	0.1	1.0	1.0	1.0
ix) Minor Irrigation	-	0.5	-	0.5	65.7	60.0	63.0	63.0
x) Power	5,924.1	4,601.0	4,201.0	4,301.0	2,28,356.1	2,44,000.0	2,52,000.0	2,57,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	4.6	10.0	5.0	8.0	5.0	6.0	21.0	1.0
xiii) Industries@	-	2.0	1.0	2.0	371.8	210.0	401.0	281.0
xiv) Ports and Light Houses	-	-	-	-	1,628.8	1,650.0	2,000.0	2,100.0
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	11.0	14.0	14.0	15.0	286.5	300.0	380.0	310.0
xvii) Others*	1,071.3	961.5	1,978.0	1,999.5	251.0	219.0	214.0	215.0
D. Grants from the Centre (1 to 7)**	2,09,313.8	4,39,194.0	3,21,945.7	12,09,583.0	3,59,901.8	3,71,898.0	3,79,400.0	3,85,718.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	95,533.8	3,22,394.0	1,88,845.0	4,12,782.0	20,032.8	43,000.0	50,000.0	40,000.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	-	-	-	-	3,39,869.0	3,28,898.0	3,29,400.0	3,45,718.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	-	-	-	-	-	-	-	-
iii) Grants for Urban Local Bodies	-	-	-	-	-	-	-	-
iv) Grant in aid for State Disaster Response Fund	-	-	-	-	500.0	2,500.0	500.0	500.0
v) Others (including Health Sector Grants)	-	-	-	-	3,39,369.0	3,26,398.0	3,28,900.0	3,45,218.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	-	-	-
7. Other Grants	1,13,780.0	1,16,800.0	1,33,100.7	7,96,801.0	-	-	-	-
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	1,13,780.0	-	36,299.7	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	All STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL REVENUE (I+II)	39,30,24,020.7	46,73,80,859.1	45,84,01,857.0	51,29,61,957.2
I. TAX REVENUE (A+B)	30,80,59,769.4	35,58,77,705.2	35,23,13,859.5	39,70,76,013.8
A. Own Tax Revenue (1 to 3)	19,50,83,623.3	23,34,88,917.2	22,34,60,432.3	25,48,64,122.6
1. Taxes on Income (i-iii)	7,87,382.3	9,21,080.0	9,00,437.6	9,90,222.3
i) Agricultural Income Tax	93.9	334.0	106.1	125.2
ii) Taxes on Professions, Trades, Callings and Employment	7,87,288.3	9,20,746.0	9,00,331.5	9,90,097.1
2. Taxes on Property and Capital Transactions (i to iii)	2,54,51,715.5	2,98,43,370.8	2,90,80,486.3	3,38,14,640.3
i) Land Revenue	24,09,960.5	21,27,233.5	23,16,669.6	26,59,976.5
ii) Stamps and Registration Fees	2,28,15,497.5	2,74,91,476.0	2,65,45,423.4	3,09,36,052.2
iii) Urban Immovable Property Tax	2,26,257.6	2,24,661.3	2,18,393.3	2,18,611.5
3. Taxes on Commodities and Services (i to viii)	16,88,44,525.5	20,27,24,466.4	19,34,79,508.4	22,00,59,260.1
i) Sales Tax (a to e)	4,06,40,410.2	4,75,99,322.7	4,50,57,591.1	5,00,46,515.7
a) Central Sales Tax	12,92,527.9	15,60,171.7	12,76,052.0	13,28,132.5
b) State Sales Tax/VAT	3,64,63,035.9	4,33,25,033.4	4,09,90,093.9	4,59,11,368.4
c) Surcharge on Sales Tax	967.2	5.3	3.0	3.1
d) Receipts of Turnover Tax	8.7	5,020.7	5,011.6	5,385.3
e) Other Receipts	28,83,870.4	27,09,091.7	27,86,430.6	28,01,626.4
ii) State Excise	2,58,27,549.8	3,19,57,138.4	3,00,18,339.2	3,44,73,161.5
iii) Taxes on Vehicles	1,10,32,652.3	1,27,44,396.5	1,25,47,246.7	1,41,89,896.1
iv) Taxes on Goods and Passengers	1,75,701.2	2,75,663.8	2,43,848.5	2,78,531.1
v) Taxes and Duties on Electricity	67,34,166.3	71,05,549.6	66,91,686.9	70,96,585.0
vi) Entertainment Tax	6,267.2	19,576.2	26,362.9	35,875.2
vii) State Goods and Services Tax	8,41,12,077.2	10,24,57,528.6	9,84,80,986.6	11,31,95,479.4
viii) Other Taxes and Duties	3,15,701.5	5,65,290.7	4,13,446.5	7,43,216.2
B. Share in Central Taxes (i to x)	11,29,76,146.1	12,23,88,788.0	12,88,53,427.2	14,22,11,891.2
i) Central Goods and Services Tax (CGST)	3,42,77,539.6	3,70,71,265.0	3,79,80,236.8	4,17,69,883.0
ii) Corporation Tax	3,39,01,199.0	3,86,81,169.1	3,68,68,956.0	4,07,32,060.3
iii) Income Tax	3,91,45,637.6	4,10,55,145.0	4,59,93,711.4	5,17,91,356.2
iv) Estate Duty	-	-	-	-
v) Other Taxes on Income and Expenditure	-	174.0	112.5	116.4
vi) Taxes on Wealth	1,512.0	1,369.3	17,200.2	2,241.0
vii) Customs	39,58,028.5	35,38,492.9	63,90,976.2	62,81,758.6
viii) Union Excise Duties	14,97,805.0	18,46,702.5	13,30,457.6	13,94,615.9
ix) Service Tax	21,036.0	40,718.3	9,230.1	6,583.5
x) Other Taxes and Duties on Commodities and Services	1,73,388.5	1,53,752.0	2,62,546.3	2,33,276.2
II. NON-TAX REVENUE (C+D)	8,49,64,251.3	11,15,03,153.9	10,60,87,997.6	11,58,85,943.4
C. Own Non-Tax Revenue (1 to 6)	3,21,71,146.6	3,94,67,684.5	3,72,77,594.6	4,35,45,578.4
1. Interest Receipts	28,49,357.7	33,54,880.4	36,18,728.7	40,16,543.6
2. Dividends and Profits	6,91,454.1	6,40,700.2	8,94,044.6	10,69,914.0
3. General Services	66,22,679.7	82,31,545.2	74,16,500.6	83,58,566.3
of which: State Lotteries	12,82,358.2	14,13,811.9	13,77,251.4	14,64,067.9

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Concl.)

(₹ Lakh)

Item	ALL STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
4. Social Services (i to ix)	34,69,535.5	38,89,954.9	35,80,348.8	41,43,420.6
i) Education, Sports, Art and Culture	10,41,607.6	11,09,528.3	8,64,411.4	10,38,081.6
ii) Medical and Public Health	7,69,244.8	8,56,995.1	8,40,813.6	9,00,971.1
iii) Family Welfare	57,691.0	32,219.4	44,852.3	46,112.5
iv) Water Supply and Sanitation	2,03,666.0	1,82,939.6	1,62,261.9	1,84,010.8
v) Housing	1,13,076.1	2,67,940.3	2,20,397.0	2,47,069.7
vi) Urban Development	6,83,152.9	8,34,653.5	8,05,105.8	10,18,167.4
vii) Labour and Employment	2,89,675.5	3,00,107.4	3,20,291.5	3,52,932.2
viii) Social Security and Welfare	1,88,137.2	1,62,935.7	1,79,811.4	1,98,215.2
ix) Others	1,23,284.3	1,42,635.7	1,42,404.1	1,57,860.2
5. Fiscal Services	6,901.9	2,306.0	2,396.9	3,821.3
6. Economic Services (i to xvii)	1,85,31,217.6	2,33,48,297.9	2,17,65,575.1	2,59,53,312.5
i) Crop Husbandry	3,21,102.7	2,52,696.6	2,22,208.1	1,98,161.7
ii) Animal Husbandry	34,068.7	44,044.9	58,328.1	64,615.6
iii) Fisheries	26,693.3	34,304.2	35,525.6	39,840.2
iv) Forestry and Wildlife	7,03,692.3	8,90,371.5	7,42,630.8	9,80,597.6
v) Plantations	228.0	2.9	6.8	308.7
vi) Co-operation	78,082.0	1,35,521.1	1,13,939.5	1,26,980.6
vii) Other Agricultural Programmes	18,221.4	25,267.1	24,397.4	25,226.1
viii) Major and Medium Irrigation Projects	8,20,221.7	13,39,474.7	12,54,797.7	15,33,202.9
ix) Minor Irrigation	1,02,490.7	1,27,846.2	1,10,141.8	1,28,509.8
x) Power	15,63,691.4	23,79,658.3	20,46,241.4	25,32,665.7
xi) Petroleum	7,26,984.7	9,86,588.2	8,76,834.4	8,28,656.5
xii) Village and Small Industries	54,961.6	62,930.4	55,522.4	66,267.3
xiii) Industries@	1,27,12,153.2	1,52,14,573.0	1,46,58,664.4	1,74,94,404.1
xiv) Ports and Light Houses	1,76,474.6	1,93,276.0	2,14,661.8	2,63,908.5
xv) Road Transport	3,11,100.7	3,72,507.5	3,77,094.5	3,88,790.6
xvi) Tourism	39,516.2	26,105.6	24,179.6	31,463.6
xvii) Others*	8,41,534.3	12,63,129.9	9,50,401.0	12,49,713.2
D. Grants from the Centre (1 to 7)**	5,27,93,104.8	7,20,35,469.4	6,88,10,402.9	7,23,40,365.0
1. State Plan Schemes	-1,670.6	65,500.0	45,500.0	70,000.0
2. Central Plan Schemes	10,269.0	16,836.0	8,177.6	8,492.1
3. Centrally Sponsored Schemes	2,76,51,179.2	4,80,11,801.6	4,49,98,438.7	4,98,20,998.3
4. NEC/ Special Plan Scheme	-	-	-	-
5. Finance Commission Grants	1,43,91,717.9	1,51,52,516.5	1,54,88,817.8	1,41,59,619.4
i) Post Devolution Revenue Deficit Grants	48,10,971.4	25,79,918.0	25,37,201.0	14,84,125.0
ii) Grants for Rural Local Bodies	44,26,829.2	56,26,048.7	60,06,155.4	54,88,431.4
iii) Grants for Urban Local Bodies	21,55,754.7	28,88,407.2	30,60,584.8	28,73,414.1
iv) Grant in aid for State Disaster Response Fund	20,13,709.0	23,80,851.4	23,42,606.9	24,36,266.6
v) Others (including Health Sector Grants)	9,84,453.6	16,77,291.2	15,42,269.7	18,77,382.3
6. Grants under proviso to Article 275(1) of the Constitution	60,506.5	3,20,667.6	3,30,659.6	2,20,103.3
7. Other Grants	1,06,81,102.9	84,68,147.7	79,38,809.2	80,61,151.9
of which: GST Compensation (1)#	-	-	-	-
GST Compensation (2)#	45,46,423.5	8,26,197.4	6,88,220.7	3,60,821.4

@ : Include Non-Ferrous Mining and Metallurgical Industries and Other Industries.

* : Include receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-conventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, etc.

Also see notes to Appendices.

** : The following steps must be done to compare this revised structure with earlier year's published one. From components 1 to 4, there is no change in format. To get statutory grants total, 5 and 6 are required to be added. To get non-Plan Grants, 5,6 and 7 are required to be added.

: Compensation for Loss of Revenue Arising out of Implementation of GST (States have reported under 1601(08(110)) and 1601(08(114)).

Note: Data pertaining to UT of Jammu and Kashmir for 2023-24 is taken from CAG.

Source: Budget documents of State governments. Details in methodology.

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	2,12,44,955.6	2,35,91,699.3	2,24,34,262.6	2,51,16,250.3	20,56,435.2	25,93,186.9	26,33,658.3	29,96,332.8
I. DEVELOPMENTAL EXPENDITURE (A + B)	1,44,40,968.4	1,65,30,734.9	1,53,72,945.8	1,75,45,776.1	14,77,595.8	18,02,990.8	19,38,003.1	19,81,954.9
A. Social Services (1 to 12)	97,18,880.0	1,19,08,613.4	1,07,30,366.9	1,22,58,201.5	6,60,295.6	7,81,959.9	8,27,194.6	7,79,190.8
1. Education, Sports, Art and Culture	26,58,839.4	30,72,067.1	30,19,136.6	32,40,280.2	2,60,997.4	3,31,830.1	3,16,423.2	3,16,489.3
2. Medical and Public Health	9,96,895.9	12,63,799.0	11,09,273.5	12,48,677.2	1,55,702.7	1,69,078.2	1,81,680.6	1,14,208.5
3. Family Welfare	3,75,239.9	3,99,617.7	3,89,510.4	4,39,264.3	3,429.0	112.0	4,008.8	316.5
4. Water Supply and Sanitation	53,330.2	96,462.3	61,513.1	99,476.0	91,608.5	1,09,179.5	1,27,138.9	1,46,652.7
5. Housing	6,86,639.3	4,02,690.6	1,62,447.3	5,81,422.8	9,804.9	12,354.4	5,498.0	43,743.9
6. Urban Development	6,99,439.6	6,79,748.0	6,25,883.8	4,56,783.2	24,158.1	40,815.4	65,935.1	46,626.5
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	35,87,431.8	47,04,393.2	38,30,989.3	51,82,147.2	-	-	-	-
8. Labour and Labour Welfare	44,781.9	59,985.6	28,727.6	56,443.6	4,895.3	5,417.3	3,928.9	4,477.6
9. Social Security and Welfare	3,07,567.9	4,02,712.0	2,61,217.8	3,24,092.0	46,945.5	56,803.7	62,236.6	57,424.3
10. Nutrition	1,44,646.2	4,59,211.9	9,60,044.1	5,37,355.4	4,000.0	2,700.0	2,743.1	3,288.9
11. Relief on account of Natural Calamities	1,32,619.0	3,19,391.5	2,46,583.7	40,420.2	49,520.9	45,008.4	46,158.7	35,940.0
12. Others*	31,448.9	48,534.6	35,039.8	51,839.5	9,233.4	8,660.9	11,442.8	10,022.7
B. Economic Services (1 to 9)	47,22,088.4	46,22,121.5	46,42,579.0	52,87,574.6	8,17,300.2	10,21,030.8	11,10,808.5	12,02,764.1
1. Agriculture and Allied Activities (i to xii)	9,74,218.1	12,12,294.9	6,07,078.3	13,80,173.1	1,55,740.8	2,21,613.8	1,96,791.2	2,10,730.5
i) Crop Husbandry	3,23,192.1	7,33,984.5	2,46,878.1	3,79,051.3	78,328.6	61,505.2	67,294.2	64,074.2
ii) Soil and Water Conservation	4,735.6	5,990.1	5,214.5	5,771.6	9,636.6	29,909.4	17,020.4	22,948.4
iii) Animal Husbandry	93,320.9	1,08,076.3	1,14,881.7	1,11,008.1	16,417.0	23,472.6	23,051.9	23,243.5
iv) Dairy Development	-	-	-	-	3,656.9	622.9	1,395.7	1,292.3
v) Fisheries	13,902.3	26,730.8	18,649.1	27,018.0	6,802.8	8,463.7	12,681.7	13,843.2
vi) Forestry and Wild Life	30,039.9	64,667.6	63,203.4	65,919.6	31,846.7	80,040.0	65,904.3	75,460.7
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	1,604.1	21,607.3	19,708.2	27,533.4	5,921.2	10,146.6	4,910.7	4,166.7
ix) Agricultural Research and Education	73,321.7	91,674.9	91,684.9	77,486.9	686.5	4,760.0	1,918.7	2,397.4
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	20,106.6	25,391.7	23,830.2	22,910.2	2,081.2	2,445.4	2,288.0	2,774.3
xii) Other Agricultural Programmes	4,13,994.9	1,34,171.7	23,028.3	6,63,474.3	363.4	247.9	325.5	529.9
2. Rural Development	13,36,330.2	13,94,266.1	11,25,828.6	15,83,621.8	1,39,803.9	1,52,275.6	1,41,722.8	1,40,929.3
3. Special Area Programmes	-	-	-	-	20,093.4	2,322.9	545.0	3,936.1
4. Irrigation and Flood Control	70,551.1	76,846.4	75,400.0	91,482.5	39,925.7	60,742.1	1,52,962.9	1,19,629.5
<i>of which:</i>								
i) Major and Medium Irrigation	59,893.5	65,213.9	64,339.3	80,109.6	-	-	-	-
ii) Minor Irrigation	10,084.0	11,008.2	10,492.5	10,806.5	25,741.7	58,902.1	57,962.9	1,17,729.5
iii) Flood Control and Drainage	44.8	0.1	0.1	50.0	14,184.0	1,840.0	95,000.0	1,900.0
5. Energy	14,92,645.9	7,60,955.7	14,46,543.4	13,13,152.7	1,67,819.5	2,33,291.7	2,71,041.1	2,46,915.5
<i>of which: Power</i>	14,92,645.9	7,60,955.7	14,46,543.4	13,13,152.7	1,63,436.5	2,28,510.9	2,64,821.2	2,43,547.8
6. Industry and Minerals (i to iii)	53,396.0	1,83,023.0	90,897.1	1,79,859.1	14,567.0	17,200.2	17,124.1	18,483.4
i) Village and Small Industries	12,472.3	83,302.4	37,294.4	62,577.0	11,232.1	12,737.5	11,943.5	13,197.1
ii) Industries@	32,130.9	78,520.6	39,373.0	1,09,842.2	2,720.6	3,034.6	3,888.4	4,085.9
iii) Others**	8,792.9	21,200.0	14,229.8	7,440.0	614.3	1,428.1	1,292.2	1,200.3

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	5,16,446.2	5,45,134.9	5,29,676.2	5,43,260.9	2,36,065.0	1,99,381.7	2,72,994.3	2,17,932.7
i) Roads and Bridges	1,41,646.6	1,51,328.0	1,30,795.4	1,48,022.8	2,14,147.2	1,68,514.2	2,44,186.4	1,90,168.8
ii) Others @@	3,74,799.6	3,93,806.9	3,98,880.8	3,95,238.1	21,917.8	30,867.6	28,808.0	27,763.9
8. Science, Technology and Environment	1,032.1	1,028.4	992.5	1,682.2	8,637.1	13,447.3	12,650.0	8,144.6
9. General Economic Services (i to iv)	2,77,468.9	4,48,572.1	7,66,162.9	1,94,342.2	34,648.0	1,20,755.5	44,977.2	2,36,062.6
i) Secretariat- Economic Services	2,41,469.1	3,10,988.2	6,36,178.2	1,13,191.9	16,859.6	92,370.2	6,105.7	2,10,443.0
ii) Tourism	2,367.8	2,169.6	2,254.3	16,884.7	4,337.1	8,238.3	9,861.7	5,989.3
iii) Civil Supplies	20,846.4	1,16,377.0	1,11,231.2	43,683.5	9,296.1	15,478.9	24,291.0	14,593.5
iv) Others +	12,785.5	19,037.3	16,499.2	20,582.2	4,155.2	4,668.1	4,718.8	5,036.7
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	68,01,854.8	70,58,464.4	70,58,816.7	75,67,974.2	5,78,839.4	7,90,196.1	6,95,655.2	10,14,377.9
A. Organs of State	1,42,326.2	2,82,601.9	3,02,430.0	1,52,283.1	23,318.1	50,296.7	35,881.6	29,876.8
B. Fiscal Services (i + ii)	1,02,636.1	1,44,905.3	1,39,758.9	1,69,599.3	6,648.5	8,396.3	9,053.2	10,100.1
i) Collection of Taxes and Duties	1,02,636.1	1,44,905.3	1,39,758.9	1,69,599.3	6,433.6	8,157.4	8,765.4	9,744.4
ii) Other Fiscal Services	-	-	-	-	214.9	238.9	287.8	355.7
C. Interest Payments and Servicing of Debt (1 + 2)	29,48,115.8	29,29,572.1	31,04,436.3	35,49,811.6	92,911.4	1,02,745.0	1,04,866.5	1,19,539.2
1. Appropriation for Reduction or Avoidance of Debt	-	50,000.0	10,000.0	50,000.0	7,108.0	7,108.0	10,108.0	20,108.0
2. Interest Payments (i to iv)	29,48,115.8	28,79,572.1	30,94,436.3	34,99,811.6	85,803.4	95,637.0	94,758.5	99,431.2
i) Interest on Loans from the Centre	93,312.6	56,771.5	56,771.5	55,822.3	341.0	343.5	389.0	19.0
ii) Interest on Internal Debt	27,05,090.1	26,49,898.0	28,73,256.0	32,86,224.3	62,311.0	71,784.7	70,191.0	74,627.0
<i>of which:</i>								
(a) Interest on Market Loans	24,94,329.9	24,38,259.0	26,66,095.5	30,56,055.8	46,106.0	52,192.8	50,632.0	55,258.0
(b) Interest on NSSF	74,962.9	58,198.7	47,598.7	57,231.0	10,066.0	8,582.5	8,582.0	7,107.0
iii) Interest on Small Savings, State Provident Funds, etc.	1,44,916.2	1,68,762.0	1,59,548.0	1,57,765.0	23,014.0	23,398.3	23,029.0	23,214.0
iv) Others	4,796.9	4,140.6	4,860.8	0.0	137.4	110.5	1,149.5	1,571.2
D. Administrative Services (i to v)	14,39,093.8	15,20,576.2	14,93,646.9	15,02,743.5	2,58,311.7	3,98,087.8	3,00,378.9	5,75,235.2
i) Secretariat- General Services	4,36,424.7	4,46,444.2	3,96,712.1	4,33,678.2	20,672.9	30,840.4	27,128.9	29,509.7
ii) District Administration	1,29,554.6	1,40,551.2	1,43,072.0	1,46,135.3	41,422.4	76,407.8	54,794.3	72,948.7
iii) Police	7,13,708.3	7,53,018.1	7,80,587.0	7,69,957.7	1,21,568.6	1,47,959.6	1,40,561.3	2,93,889.1
iv) Public Works	28,621.9	36,255.1	37,291.8	36,293.7	57,618.3	1,23,356.0	57,738.4	1,52,605.7
v) Others ++	1,30,784.3	1,44,307.6	1,35,984.1	1,16,678.5	17,029.5	19,524.0	20,156.0	26,281.9
E. Pensions	21,69,636.8	21,80,772.7	20,18,499.9	21,93,536.5	1,97,529.1	2,30,528.4	2,45,321.7	2,79,480.6
F. Miscellaneous General Services	46.0	36.2	44.8	0.1	120.7	142.0	153.4	146.0
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	2,132.4	2,500.0	2,500.0	2,500.0	-	-	-	-
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2,132.4	2,500.0	2,500.0	2,500.0	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	94,16,289.9	1,10,09,185.7	1,17,57,293.4	1,17,22,596.7	1,90,51,416.7	2,25,67,699.6	2,81,23,044.7	2,52,00,025.6
I. DEVELOPMENTAL EXPENDITURE (A + B)	55,70,908.1	66,46,100.4	72,29,719.5	71,12,743.5	1,31,29,648.5	1,46,91,670.6	1,99,81,220.7	1,66,19,479.0
A. Social Services (1 to 12)	43,50,947.5	48,13,008.6	53,12,790.5	54,07,869.4	83,22,510.2	1,02,30,696.1	1,41,55,012.1	1,16,73,915.1
1. Education, Sports, Art and Culture	20,47,428.3	21,68,865.6	23,58,811.4	24,64,413.0	40,88,997.5	51,61,020.7	76,16,775.4	58,71,493.4
2. Medical and Public Health	5,62,504.7	6,70,595.3	7,44,567.8	6,98,710.1	9,84,623.6	11,53,805.0	15,44,701.2	15,30,906.6
3. Family Welfare	40,716.9	47,235.1	47,235.1	48,834.3	99,325.8	2,28,640.7	2,37,650.7	2,87,243.8
4. Water Supply and Sanitation	51,354.6	1,08,626.5	1,08,626.5	1,09,256.0	7,69,157.7	2,95,775.5	3,74,520.6	3,39,201.3
5. Housing	4,95,802.4	2,84,422.8	3,18,785.3	3,34,660.8	74,792.6	4,58,000.0	4,77,500.0	5,46,951.0
6. Urban Development	2,14,170.5	1,94,049.8	2,16,099.5	1,46,304.8	8,78,840.2	10,36,955.0	13,52,777.6	10,92,779.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,88,817.7	2,60,140.0	2,69,125.5	2,74,533.0	97,509.5	3,49,828.1	3,77,588.7	3,72,877.2
8. Labour and Labour Welfare	15,029.7	20,216.4	20,456.0	23,676.6	60,441.9	92,183.0	1,07,032.9	1,07,362.2
9. Social Security and Welfare	5,94,603.2	7,51,710.9	8,69,006.1	9,54,632.1	7,47,203.9	7,02,546.5	11,53,955.7	7,76,347.7
10. Nutrition	93,175.0	87,138.1	90,997.5	88,578.2	1,99,786.9	1,91,995.2	3,35,194.4	2,12,382.5
11. Relief on account of Natural Calamities	26,158.2	2,05,095.9	2,53,917.6	2,47,559.1	2,85,911.8	5,13,792.7	5,20,929.8	4,82,893.3
12. Others*	21,186.4	14,912.1	15,162.1	16,711.5	35,918.9	46,153.7	56,385.2	53,477.2
B. Economic Services (1 to 9)	12,19,960.6	18,33,091.8	19,16,929.0	17,04,874.1	48,07,138.3	44,60,974.5	58,26,208.5	49,45,563.9
1. Agriculture and Allied Activities (i to xii)	4,20,263.3	5,16,721.5	5,50,286.6	5,48,560.0	5,01,799.9	7,54,939.6	8,74,457.2	7,63,976.1
i) Crop Husbandry	1,47,452.4	1,43,677.3	1,51,536.9	1,39,993.5	1,79,411.4	3,19,155.9	3,58,538.1	3,02,318.6
ii) Soil and Water Conservation	20,038.1	25,132.6	25,158.6	11,818.1	5,912.0	22,863.4	28,074.6	14,339.6
iii) Animal Husbandry	37,787.4	55,779.7	56,706.4	58,606.0	64,692.1	92,174.3	1,00,931.1	95,914.7
iv) Dairy Development	3,310.8	7,356.1	7,356.1	5,096.9	19,626.2	18,611.3	19,914.9	18,681.8
v) Fisheries	11,137.3	13,739.7	13,759.0	12,643.7	34,109.2	38,638.4	42,157.3	43,828.7
vi) Forestry and Wild Life	86,072.5	1,30,524.2	1,32,625.0	1,40,723.8	37,031.5	79,597.2	98,500.6	83,382.4
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	55,573.0	73,930.9	86,247.0	1,04,697.1	43,723.1	56,500.1	90,027.4	52,665.1
ix) Agricultural Research and Education	41,994.5	43,702.5	43,702.5	46,601.3	49,966.1	60,990.8	68,442.5	66,690.3
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	12,644.5	17,632.7	17,949.3	20,604.0	65,984.5	62,701.9	64,164.3	83,614.7
xii) Other Agricultural Programmes	4,252.8	5,246.0	15,246.0	7,775.7	1,343.8	3,706.4	3,706.4	2,540.2
2. Rural Development	3,71,122.0	7,11,741.1	7,11,757.0	4,96,172.4	18,12,316.5	18,94,405.0	22,39,554.7	20,77,375.9
3. Special Area Programmes	831.6	6,762.1	16,504.6	7,379.0	-	-	-	-
4. Irrigation and Flood Control	1,03,830.8	1,61,239.1	1,63,369.2	1,36,334.4	1,50,614.9	1,42,320.7	1,59,772.7	1,59,614.7
of which:								
i) Major and Medium Irrigation	20,152.3	30,457.8	30,457.8	23,185.0	64,962.2	69,593.8	79,057.8	75,230.8
ii) Minor Irrigation	44,731.3	82,655.7	82,655.7	60,801.2	20,776.8	23,308.9	24,477.5	22,634.7
iii) Flood Control and Drainage	38,412.1	47,451.4	49,581.5	51,498.3	62,932.3	46,095.0	52,914.4	60,223.2
5. Energy	73,284.4	41,777.2	41,777.2	54,922.7	13,97,363.9	9,86,754.0	16,24,074.3	11,50,462.0
of which: Power	73,154.9	41,674.8	41,674.8	54,844.2	13,91,843.9	9,75,763.0	16,10,095.3	11,39,563.0
6. Industry and Minerals (i to iii)	56,024.0	1,53,037.1	1,53,037.1	2,28,493.3	1,73,476.9	1,60,289.5	2,40,518.2	1,75,332.7
i) Village and Small Industries	35,935.4	50,017.4	50,017.5	49,132.1	78,640.0	60,165.0	79,615.1	60,595.4
ii) Industries@	20,088.5	1,03,019.6	1,03,019.7	1,79,361.1	94,837.0	1,00,124.6	1,60,903.1	1,14,737.3
iii) Others**	-	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	1,38,746.2	1,74,662.6	1,77,346.0	1,61,783.6	6,33,539.8	4,14,589.5	5,13,537.4	4,58,211.7
i) Roads and Bridges	1,05,434.6	1,42,404.2	1,44,404.2	1,30,245.6	6,20,988.5	3,90,462.9	4,75,462.9	4,34,423.7
ii) Others @@	33,311.6	32,258.4	32,941.8	31,538.1	12,551.3	24,126.6	38,074.5	23,788.0
8. Science, Technology and Environment	2,286.8	2,900.2	2,900.2	2,769.6	290.9	742.1	742.1	1,415.9
9. General Economic Services (i to iv)	53,571.7	64,251.0	99,951.0	68,459.0	1,37,735.6	1,06,934.1	1,73,551.9	1,59,175.1
i) Secretariat- Economic Services	43,450.7	45,796.7	80,996.7	50,140.5	14,030.0	17,084.9	27,380.6	24,741.5
ii) Tourism	3,689.3	7,666.6	8,166.6	8,051.8	18,708.7	19,511.1	21,494.2	28,754.6
iii) Civil Supplies	46.3	440.2	440.2	121.0	97,282.7	55,820.5	1,02,312.0	66,654.0
iv) Others +	6,385.4	10,347.5	10,347.5	10,145.7	7,714.2	14,517.6	22,365.0	39,024.9
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	38,12,059.1	42,73,976.9	44,38,465.5	45,12,202.4	59,21,781.7	78,75,365.1	81,41,160.2	85,79,882.7
A. Organs of State	1,08,576.1	1,25,622.8	1,54,397.1	1,33,560.0	2,14,104.1	2,93,538.2	3,81,209.4	3,74,756.5
B. Fiscal Services (i + ii)	96,929.9	1,54,628.9	1,57,672.5	1,39,534.1	1,88,106.6	2,90,242.2	3,35,948.5	3,08,035.1
i) Collection of Taxes and Duties	96,672.1	1,54,170.5	1,57,214.1	1,39,144.9	1,87,805.1	2,89,942.6	3,35,649.0	3,08,035.1
ii) Other Fiscal Services	257.9	458.5	458.5	389.2	301.5	299.5	299.5	-
C. Interest Payments and Servicing of Debt (1 + 2)	10,38,917.4	11,99,738.2	12,68,738.2	11,68,706.9	19,07,237.3	22,17,214.7	22,17,214.7	25,01,403.7
1. Appropriation for Reduction or Avoidance of Debt	2,25,000.0	2,40,000.0	3,00,000.0	70,000.0	1,46,657.4	1,64,596.1	1,64,596.1	2,00,010.0
2. Interest Payments (i to iv)	8,13,917.4	9,59,738.2	9,68,738.2	10,98,706.9	17,60,579.9	20,52,618.6	20,52,618.6	23,01,393.7
i) Interest on Loans from the Centre	9,032.3	9,551.6	9,551.6	12,405.7	96,367.7	57,707.0	57,707.0	1,30,000.0
ii) Interest on Internal Debt	7,16,353.5	8,55,717.1	8,55,717.1	9,91,831.7	15,49,445.4	18,74,842.7	18,74,842.7	20,93,973.5
<i>of which:</i>								
(a) Interest on Market Loans	6,35,443.9	7,51,546.2	7,51,546.2	8,64,120.5	13,73,949.0	17,13,057.9	17,13,057.9	19,50,258.2
(b) Interest on NSSF	47,015.4	39,982.2	39,982.2	32,712.1	1,14,904.6	96,701.4	96,701.4	78,771.7
iii) Interest on Small Savings, State Provident Funds, etc.	88,531.6	88,364.5	88,364.5	88,364.5	1,09,290.1	1,18,800.0	1,18,800.0	76,100.0
iv) Others	-	6,105.0	15,105.0	6,105.0	5,476.7	1,269.0	1,269.0	1,320.2
D. Administrative Services (i to v)	7,49,940.1	9,48,661.1	9,74,319.4	9,04,036.6	15,04,350.7	18,94,756.9	19,82,965.3	20,56,744.4
i) Secretariat- General Services	41,027.9	64,183.4	71,998.4	22,593.9	41,503.7	51,999.8	65,931.3	75,696.7
ii) District Administration	30,698.2	37,943.7	39,348.4	68,770.3	60,585.8	79,884.4	84,883.5	95,685.5
iii) Police	5,24,639.7	6,45,329.5	6,46,533.7	6,57,884.5	10,81,790.1	13,10,103.9	13,56,318.4	14,09,383.5
iv) Public Works	43,516.1	89,565.7	89,565.7	37,883.7	1,03,784.8	1,40,179.6	1,45,135.0	1,17,729.4
v) Others ++	1,10,058.3	1,11,638.9	1,26,873.2	1,16,904.3	2,16,686.3	3,12,589.3	3,30,697.2	3,58,249.2
E. Pensions	17,65,420.7	17,81,143.4	18,17,155.9	20,90,028.7	24,29,091.6	31,79,613.0	31,79,613.0	33,38,943.1
F. Miscellaneous General Services	52,274.9	64,182.4	66,182.4	76,336.2	-3,21,108.6	0.2	44,209.3	0.0
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	33,322.6	89,108.4	89,108.4	97,650.8	-13.5	663.9	663.9	663.9
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	33,322.6	89,107.4	89,107.4	97,649.8	-13.5	663.9	663.9	663.9

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	1,14,74,095.8	1,24,84,000.7	1,28,40,599.9	1,38,19,600.4	16,85,507.1	19,88,759.1	20,06,067.3	20,21,245.1
I. DEVELOPMENTAL EXPENDITURE (A + B)	87,20,337.4	94,70,632.7	98,21,211.5	1,03,05,970.5	11,02,205.9	12,64,541.8	12,77,881.4	12,85,904.5
A. Social Services (1 to 12)	39,41,193.5	55,63,196.4	54,50,190.2	59,31,463.1	6,12,690.4	7,14,165.5	7,17,896.2	7,11,906.2
1. Education, Sports, Art and Culture	19,91,972.9	24,58,828.7	22,68,528.8	25,69,851.7	2,97,800.0	3,25,147.5	3,25,778.1	3,20,603.0
2. Medical and Public Health	6,05,479.4	9,02,818.3	9,21,558.9	9,10,058.4	1,56,847.8	1,77,215.0	1,77,215.1	1,77,041.2
3. Family Welfare	27,130.7	44,069.9	39,129.9	44,653.8	1,734.5	1,785.6	1,785.6	1,824.3
4. Water Supply and Sanitation	54,599.6	76,432.0	67,603.0	61,420.6	46,819.3	57,181.8	57,181.8	47,977.8
5. Housing	3,38,604.9	8,40,069.9	7,50,049.3	9,05,064.8	1,845.7	2,150.0	2,150.0	2,080.0
6. Urban Development	2,01,180.1	3,11,264.6	2,83,263.5	2,43,018.8	8,130.1	20,464.0	20,464.0	20,833.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	22,010.0	46,767.8	38,978.6	49,152.0	5,541.3	10,419.0	10,519.0	10,512.7
8. Labour and Labour Welfare	58,066.2	50,563.1	47,089.2	51,237.7	9,095.7	10,764.1	10,764.1	11,932.5
9. Social Security and Welfare	4,27,602.9	6,44,788.3	8,44,055.9	8,99,834.9	70,515.4	96,962.6	96,962.7	1,03,606.4
10. Nutrition	76,362.6	84,055.5	84,055.5	84,076.0	2,356.9	2,227.1	2,227.1	2,446.1
11. Relief on account of Natural Calamities	60,958.5	53,568.7	53,545.7	52,070.3	1,471.7	2,111.6	2,111.6	2,606.6
12. Others*	77,225.6	49,969.7	52,332.0	61,024.2	10,532.2	7,737.3	10,737.3	10,442.7
B. Economic Services (1 to 9)	47,79,143.9	39,07,436.3	43,71,021.4	43,74,507.4	4,89,515.5	5,50,376.3	5,59,985.1	5,73,998.3
1. Agriculture and Allied Activities (i to xii)	33,11,297.7	22,97,746.8	25,25,254.5	26,30,303.2	49,872.9	63,095.9	63,342.1	65,202.4
i) Crop Husbandry	24,53,669.3	12,71,392.3	14,45,374.6	12,75,679.3	16,830.6	20,890.0	20,890.1	23,969.3
ii) Soil and Water Conservation	26,795.4	21,270.7	20,613.7	25,090.1	372.3	452.6	452.6	516.1
iii) Animal Husbandry	42,993.9	56,454.0	55,270.9	66,114.9	7,263.9	9,432.8	9,432.9	8,314.9
iv) Dairy Development	-	-	-	-	5,787.1	7,065.5	7,065.5	6,489.6
v) Fisheries	16,137.6	22,145.0	21,518.1	21,886.1	2,577.2	3,789.6	3,789.6	3,692.5
vi) Forestry and Wild Life	1,53,415.1	2,14,720.2	1,70,512.1	2,55,080.6	10,450.2	12,548.8	12,794.8	14,653.5
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	5,62,176.3	6,38,344.7	7,38,476.3	9,12,812.9	3,788.2	4,755.2	4,755.2	3,387.1
ix) Agricultural Research and Education	22,983.3	34,114.1	34,105.3	33,989.3	442.3	588.4	588.4	617.4
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	31,430.2	36,605.7	36,683.6	36,650.0	2,198.8	3,370.6	3,370.6	3,358.9
xii) Other Agricultural Programmes	1,696.7	2,700.0	2,700.0	3,000.0	162.5	202.5	202.5	203.0
2. Rural Development	4,51,819.5	6,85,965.9	7,07,991.9	6,90,761.5	14,720.1	28,531.9	30,032.0	33,309.5
3. Special Area Programmes	-	-	-	-	1,269.0	1,427.5	1,427.5	1,365.2
4. Irrigation and Flood Control	58,766.8	54,555.2	71,270.8	91,978.2	17,615.7	24,584.0	22,092.0	24,633.3
of which:								
i) Major and Medium Irrigation	51,144.5	43,940.4	60,656.0	78,805.3	5,871.8	9,218.7	7,504.7	8,498.2
ii) Minor Irrigation	7,622.2	10,614.8	10,614.8	12,972.9	5,571.5	7,964.8	7,566.8	9,060.7
iii) Flood Control and Drainage	-	-	-	200.0	4,855.5	5,310.0	5,310.0	5,142.0
5. Energy	6,54,517.0	5,80,910.5	7,64,658.7	5,37,658.5	3,41,036.5	3,16,164.8	3,18,164.8	3,22,911.6
of which: Power	6,49,037.0	5,68,260.4	7,56,983.5	5,30,832.4	3,39,479.0	3,09,607.7	3,09,607.7	3,16,927.8
6. Industry and Minerals (i to iii)	1,10,838.5	1,60,504.2	1,68,996.5	2,41,085.5	7,884.6	22,942.8	22,940.0	25,075.7
i) Village and Small Industries	22,438.5	26,824.3	26,551.5	42,820.3	3,142.9	6,828.7	6,825.8	7,330.9
ii) Industries@	88,400.1	1,33,679.9	1,42,444.9	1,98,265.2	4,315.5	15,464.1	15,464.1	17,094.8
iii) Others**	-	-	-	-	426.2	650.0	650.0	650.0

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	1,78,332.8	1,05,229.9	1,10,483.7	1,58,580.5	33,940.1	63,381.8	63,881.9	60,276.4
i) Roads and Bridges	1,72,642.7	85,699.0	97,802.7	1,27,580.4	9,166.4	30,954.3	30,954.3	23,969.3
ii) Others @@	5,690.1	19,530.9	12,681.0	31,000.1	24,773.8	32,427.5	32,927.6	36,307.1
8. Science, Technology and Environment	1,251.4	2,080.0	2,080.0	3,280.0	5,459.0	9,807.5	9,807.6	12,412.0
9. General Economic Services (i to iv)	12,320.2	20,443.8	20,285.4	20,860.1	17,717.5	20,440.3	28,297.4	28,812.3
i) Secretariat- Economic Services	2,650.3	4,142.5	4,600.1	4,495.8	338.5	376.5	376.5	645.5
ii) Tourism	5,557.8	9,819.4	9,819.4	9,491.5	13,282.5	13,985.0	21,742.1	20,865.9
iii) Civil Supplies	-	-	-	-	1,365.2	1,893.8	1,893.8	2,272.9
iv) Others +	4,112.2	6,481.9	5,865.8	6,872.8	2,731.3	4,185.0	4,285.0	5,027.9
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	26,24,001.1	28,77,636.1	28,83,656.4	33,77,779.0	5,83,301.2	7,24,217.3	7,28,185.9	7,35,340.7
A. Organs of State	1,05,595.3	1,29,431.0	1,30,137.9	1,24,291.9	23,222.3	35,272.6	37,483.6	30,883.4
B. Fiscal Services (i + ii)	1,73,000.9	2,24,833.0	2,16,461.1	2,44,027.5	11,492.8	15,964.3	15,964.4	16,116.1
i) Collection of Taxes and Duties	1,73,000.9	2,24,833.0	2,16,461.1	2,44,027.5	10,870.9	14,899.3	14,899.4	14,961.1
ii) Other Fiscal Services	-	-	-	-	621.9	1,065.0	1,065.0	1,155.0
C. Interest Payments and Servicing of Debt (1 + 2)	7,21,333.7	8,41,100.5	9,49,524.0	9,61,506.4	1,91,928.2	2,09,035.0	2,09,035.0	2,34,760.5
1. Appropriation for Reduction or Avoidance of Debt	41,500.0	48,000.0	48,000.0	10,000.0	3,000.0	4,000.0	4,000.0	5,000.0
2. Interest Payments (i to iv)	6,79,833.7	7,93,100.5	9,01,524.0	9,51,506.4	1,88,928.2	2,05,035.0	2,05,035.0	2,29,760.5
i) Interest on Loans from the Centre	25,955.2	20,630.8	20,630.8	22,281.3	1,361.0	5,010.0	5,010.0	5,010.0
ii) Interest on Internal Debt	5,06,848.1	6,12,723.1	7,21,146.6	8,10,152.5	1,62,325.9	1,71,557.5	1,71,557.5	1,94,387.5
<i>of which:</i>								
(a) Interest on Market Loans	4,47,108.0	5,38,292.0	6,46,715.5	7,33,456.5	1,38,227.4	1,46,000.0	1,46,000.0	1,46,000.0
(b) Interest on NSSF	28,419.7	35,000.0	35,000.0	35,000.0	14,541.4	16,000.0	16,000.0	16,000.0
iii) Interest on Small Savings, State Provident Funds, etc.	70,742.9	74,261.2	74,261.2	79,772.1	16,676.5	18,220.0	18,220.0	18,220.0
iv) Others	76,287.6	85,485.4	85,485.4	39,300.5	8,564.8	10,247.5	10,247.5	12,143.0
D. Administrative Services (i to v)	7,11,819.9	9,03,472.6	8,08,698.3	9,59,504.3	1,23,988.8	1,79,048.1	1,80,413.6	1,89,575.1
i) Secretariat- General Services	48,361.9	37,348.9	39,688.7	48,035.6	7,230.9	9,744.1	9,744.1	11,319.4
ii) District Administration	39,271.2	50,570.3	41,532.7	47,634.2	9,776.0	9,742.1	9,742.1	9,674.5
iii) Police	5,17,255.1	6,72,395.1	5,92,706.7	7,01,536.7	73,409.7	86,788.2	88,088.5	99,986.0
iv) Public Works	53,582.1	62,053.5	56,999.1	74,000.6	14,897.2	45,298.8	45,298.8	37,103.9
v) Others ++	53,349.6	81,104.7	77,771.2	88,297.2	18,675.0	27,474.9	27,540.0	31,491.4
E. Pensions	9,11,182.2	7,73,703.2	7,73,739.3	10,33,353.0	2,30,239.1	2,81,356.9	2,81,148.9	2,58,032.4
F. Miscellaneous General Services	1,069.2	5,095.8	5,095.8	55,095.9	2,430.0	3,540.4	4,140.4	5,973.1
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	154.9	606.4	606.4	471.3
III. Grants-in-Aid and Contributions	1,29,757.2	1,35,731.9	1,35,732.0	1,35,850.9	-	-	-	-
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,29,757.2	1,35,731.9	1,35,732.0	1,35,850.9	-	-	-	-

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	1,89,28,570.1	2,19,83,189.0	2,10,18,122.0	2,31,85,788.0	1,13,19,570.3	1,34,45,636.3	1,30,47,207.7	1,48,41,659.7
I. DEVELOPMENTAL EXPENDITURE (A + B)	1,22,02,546.0	1,38,57,102.0	1,36,18,648.0	1,48,40,145.0	67,79,743.9	82,61,915.5	78,93,827.4	92,21,257.1
A. Social Services (1 to 12)	78,68,589.0	87,50,835.0	90,06,277.0	96,72,687.0	43,77,752.7	53,43,661.1	51,34,758.3	61,50,181.3
1. Education, Sports, Art and Culture	34,40,589.0	40,08,232.0	39,07,961.0	42,71,364.0	16,81,661.1	19,97,623.1	19,25,074.2	20,47,638.5
2. Medical and Public Health	9,46,571.0	9,63,540.0	10,74,359.0	11,59,478.0	5,78,809.5	7,89,912.5	7,32,896.9	8,05,432.9
3. Family Welfare	4,41,239.0	5,85,192.0	5,94,206.0	6,24,020.0	29,832.9	36,365.0	41,336.6	36,475.0
4. Water Supply and Sanitation	89,446.0	1,08,140.0	1,31,938.0	1,39,350.0	2,70,876.4	2,42,648.1	2,53,163.4	2,64,727.0
5. Housing	3,33,192.0	2,55,734.0	2,71,047.0	3,59,434.0	41,871.9	42,970.0	70,597.1	2,52,299.0
6. Urban Development	7,11,343.0	8,18,214.0	8,31,231.0	9,38,938.0	3,30,017.8	5,61,904.2	3,69,184.2	5,40,432.7
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,71,103.0	6,77,829.0	6,20,412.0	7,00,331.0	62,611.7	85,234.5	70,614.3	79,543.8
8. Labour and Labour Welfare	1,32,244.0	1,83,171.0	1,48,975.0	1,83,571.0	86,643.6	1,17,505.4	97,240.1	1,24,488.4
9. Social Security and Welfare	4,74,437.0	5,03,134.0	5,09,673.0	5,93,403.0	11,43,817.5	13,14,892.2	14,24,181.8	18,35,354.1
10. Nutrition	5,19,866.0	5,34,317.0	5,65,103.0	6,42,014.0	40,256.9	52,292.2	57,654.9	54,590.7
11. Relief on account of Natural Calamities	1,74,675.0	66,563.0	3,08,393.0	18,354.0	76,632.0	58,514.7	52,938.6	65,533.9
12. Others*	33,884.0	46,769.0	42,979.0	42,430.0	34,721.3	43,799.3	39,876.3	43,665.3
B. Economic Services (1 to 9)	43,33,957.0	51,06,267.0	46,12,371.0	51,67,458.0	24,01,991.2	29,18,254.4	27,59,069.1	30,71,075.8
1. Agriculture and Allied Activities (i to xii)	8,89,211.0	10,31,396.0	9,42,516.0	12,24,108.0	4,90,965.4	7,07,432.5	6,20,450.8	8,65,865.6
i) Crop Husbandry	3,53,217.0	4,29,829.0	3,66,758.0	5,49,514.0	1,72,179.9	3,18,679.7	3,07,596.1	3,56,312.4
ii) Soil and Water Conservation	1,154.0	1,201.0	1,181.0	1,187.0	14,546.0	19,821.5	18,234.3	24,859.1
iii) Animal Husbandry	1,30,297.0	1,66,397.0	1,59,493.0	1,75,989.0	83,781.2	1,42,245.0	1,16,424.7	1,73,110.9
iv) Dairy Development	7,598.0	7,112.0	7,087.0	7,942.0	38.9	67.0	42.0	42.0
v) Fisheries	45,346.0	69,630.0	50,004.0	1,15,113.0	13,055.2	23,534.1	8,690.6	21,476.0
vi) Forestry and Wild Life	76,308.0	94,305.0	81,535.0	1,02,078.0	37,298.1	57,088.8	48,090.1	63,106.9
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	15,299.0	18,656.0	20,047.0	18,236.0	98,521.5	74,901.4	72,856.8	1,60,415.0
ix) Agricultural Research and Education	85,002.0	90,548.0	86,926.0	98,930.0	-	2.0	-	2.0
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	1,72,322.0	1,52,794.0	1,68,832.0	1,54,382.0	71,385.4	70,855.1	48,324.0	66,306.3
xii) Other Agricultural Programmes	2,668.0	924.0	653.0	737.0	159.3	238.0	192.2	235.0
2. Rural Development	4,65,660.0	7,01,485.0	6,54,655.0	6,97,079.0	3,65,812.6	6,61,956.4	4,96,493.2	6,63,878.2
3. Special Area Programmes	11,097.0	4,242.0	3,213.0	4,797.0	-	-	-	-
4. Irrigation and Flood Control	2,31,319.0	4,25,657.0	3,55,304.0	3,39,270.0	2,61,501.9	3,07,172.6	2,51,775.8	2,95,781.6
<i>of which:</i>								
i) Major and Medium Irrigation	42,072.0	56,555.0	89,799.0	89,212.0	1,94,393.3	2,24,578.6	2,07,491.3	2,23,687.1
ii) Minor Irrigation	1,82,832.0	3,59,811.0	2,56,661.0	2,31,521.0	645.1	842.0	716.5	844.5
iii) Flood Control and Drainage	5,239.0	7,606.0	7,084.0	16,437.0	-	-	-	-
5. Energy	10,85,356.0	14,41,260.0	11,32,011.0	12,79,361.0	7,95,307.2	6,77,236.0	8,10,455.9	6,21,541.0
<i>of which: Power</i>	10,34,485.0	13,33,851.0	10,01,701.0	11,77,027.0	7,14,484.8	6,35,016.0	6,57,333.0	5,60,316.0
6. Industry and Minerals (i to iii)	7,53,008.0	7,21,787.0	8,58,763.0	8,84,139.0	79,728.7	1,34,336.0	1,04,724.9	1,90,443.6
i) Village and Small Industries	1,98,909.0	2,14,887.0	1,99,510.0	2,35,212.0	58,470.6	70,641.2	74,312.7	1,38,890.5
ii) Industries@	5,47,099.0	5,01,900.0	6,54,253.0	6,48,927.0	21,258.1	63,694.8	30,412.2	51,553.1
iii) Others**	7,000.0	5,000.0	5,000.0	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	5,83,500.0	3,26,499.0	3,19,574.0	3,29,174.0	3,92,915.1	4,07,185.2	4,59,298.2	4,13,061.5
i) Roads and Bridges	4,55,291.0	1,96,536.0	2,08,012.0	2,04,560.0	1,34,626.4	1,13,391.0	1,65,752.0	1,15,991.0
ii) Others @@	1,28,209.0	1,29,963.0	1,11,562.0	1,24,614.0	2,58,288.8	2,93,794.2	2,93,546.2	2,97,070.5
8. Science, Technology and Environment	87,129.0	1,38,582.0	45,868.0	54,900.0	3,756.8	7,994.4	3,306.5	4,287.2
9. General Economic Services (i to iv)	2,27,677.0	3,15,359.0	3,00,467.0	3,54,630.0	12,003.6	14,941.4	12,563.9	16,217.1
i) Secretariat- Economic Services	17,987.0	17,571.0	16,052.0	18,617.0	3,538.7	4,382.6	3,981.9	4,799.0
ii) Tourism	24,813.0	36,150.0	30,255.0	62,139.0	5,380.1	5,694.0	4,625.0	6,610.5
iii) Civil Supplies	1,68,454.0	2,42,238.0	2,41,532.0	2,40,579.0	23.5	33.0	26.3	32.0
iv) Others +	16,423.0	19,400.0	12,628.0	33,295.0	3,061.2	4,831.8	3,930.7	4,775.6
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	66,70,490.1	80,59,291.0	73,18,377.0	82,60,427.0	45,39,826.4	51,83,720.8	51,53,380.3	56,20,402.6
A. Organs of State	1,93,566.0	2,60,241.0	3,06,305.0	2,38,023.0	1,66,301.5	1,88,893.2	1,82,778.4	2,01,391.3
B. Fiscal Services (i + ii)	1,04,984.0	1,46,612.0	1,08,258.0	1,26,839.0	76,209.5	82,338.6	72,526.6	1,00,517.2
i) Collection of Taxes and Duties	1,04,984.0	1,46,612.0	1,08,258.0	1,26,839.0	76,055.6	82,136.6	72,350.6	1,00,306.2
ii) Other Fiscal Services	-	-	-	-	153.9	202.0	176.0	211.0
C. Interest Payments and Servicing of Debt (1 + 2)	29,17,563.1	31,95,356.0	30,70,696.0	33,20,071.0	21,90,497.3	25,44,170.3	24,99,258.8	26,53,110.9
1. Appropriation for Reduction or Avoidance of Debt	2,00,000.0	2,00,000.0	2,00,000.0	2,00,000.0	30,000.0	30,000.0	30,000.0	30,000.0
2. Interest Payments (i to iv)	27,17,563.1	29,95,356.0	28,70,696.0	31,20,071.0	21,60,497.3	25,14,170.3	24,69,258.8	26,23,110.9
i) Interest on Loans from the Centre	51,039.3	54,168.0	57,889.0	76,901.0	10,892.1	6,575.0	9,275.0	7,660.0
ii) Interest on Internal Debt	24,52,582.4	26,94,922.0	25,44,135.0	27,17,873.0	19,62,646.2	22,90,811.2	22,44,120.2	23,91,436.5
<i>of which:</i>								
(a) Interest on Market Loans	21,30,534.6	23,73,624.0	22,43,878.0	23,95,476.0	16,91,390.0	20,37,500.0	19,75,000.0	22,11,000.0
(b) Interest on NSSF	2,39,040.3	2,03,817.0	2,03,817.0	1,68,597.0	61,019.1	52,772.0	52,772.1	41,627.2
iii) Interest on Small Savings, State Provident Funds, etc.	71,706.7	1,05,319.0	1,04,306.0	1,07,442.0	1,29,556.5	1,52,400.0	1,43,400.0	1,53,450.0
iv) Others	1,42,234.8	1,40,947.0	1,64,366.0	2,17,855.0	57,402.6	64,384.1	72,463.5	70,564.4
D. Administrative Services (i to v)	10,05,340.0	11,84,065.0	11,44,391.0	12,36,391.0	7,57,060.3	8,33,199.6	8,67,483.9	9,80,745.8
i) Secretariat- General Services	33,457.0	47,364.0	44,841.0	59,542.0	29,602.4	38,667.9	34,850.2	46,685.7
ii) District Administration	64,053.0	98,295.0	73,215.0	79,589.0	32,104.6	37,738.4	56,176.3	56,638.3
iii) Police	7,07,093.0	7,81,141.0	7,82,028.0	8,53,832.0	5,80,430.4	6,23,404.6	6,57,826.1	7,38,768.3
iv) Public Works	43,703.0	70,001.0	64,916.0	47,561.0	23,903.8	19,346.4	23,566.4	18,193.0
v) Others ++	1,57,034.0	1,87,264.0	1,79,391.0	1,95,867.0	91,019.2	1,14,042.3	95,065.0	1,20,460.7
E. Pensions	24,37,135.0	26,42,360.0	26,71,082.0	29,15,791.0	13,49,670.2	15,00,003.0	15,00,001.5	16,49,501.5
F. Miscellaneous General Services	11,902.0	6,30,657.0	17,645.0	4,23,312.0	87.5	35,116.2	31,331.2	35,135.8
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	55,534.0	66,796.0	81,097.0	85,216.0	-	-	-	-
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	55,534.0	66,796.0	81,097.0	85,216.0	-	-	-	-

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	44,73,163.1	46,66,662.9	50,20,016.3	48,73,304.1	66,62,146.7	81,48,549.7	83,57,966.1	79,70,308.9
I. DEVELOPMENTAL EXPENDITURE (A + B)	25,58,520.2	26,67,650.8	29,41,154.5	26,72,845.1	34,62,326.4	46,05,039.1	45,26,583.7	46,57,449.2
A. Social Services (1 to 12)	17,32,292.2	18,40,483.5	19,24,342.8	18,38,685.4	22,53,717.0	28,29,661.3	27,95,191.1	28,93,181.9
1. Education, Sports, Art and Culture	8,09,999.4	9,53,921.7	9,23,750.1	9,78,662.2	12,05,955.1	14,48,877.9	13,80,211.5	13,50,057.6
2. Medical and Public Health	2,42,882.1	2,52,709.3	2,57,974.1	2,30,777.0	4,48,424.3	5,73,730.7	5,68,427.4	6,14,505.9
3. Family Welfare	47,689.8	69,637.4	67,360.8	68,920.4	43,062.4	92,162.9	89,407.5	91,814.8
4. Water Supply and Sanitation	1,30,364.1	1,31,382.8	1,20,672.2	1,22,625.0	1,69,487.2	1,78,924.9	1,76,851.6	1,78,438.9
5. Housing	17,117.6	25,542.6	1,04,200.7	23,921.8	7,239.6	12,218.6	13,729.1	13,921.4
6. Urban Development	96,404.1	58,004.2	72,339.0	61,957.0	1,18,281.8	1,25,419.3	1,34,353.8	1,29,956.8
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,316.8	7,124.1	6,834.7	4,896.0	4,929.8	19,663.9	21,279.2	17,250.0
8. Labour and Labour Welfare	33,662.0	26,464.3	35,821.6	21,520.4	5,315.8	7,959.3	6,096.7	6,418.7
9. Social Security and Welfare	2,06,357.9	2,41,476.2	2,42,903.1	2,51,840.9	1,35,332.0	2,36,330.2	2,51,009.2	3,25,409.3
10. Nutrition	6,050.0	7,901.0	11,769.9	7,900.0	69,388.8	84,233.9	1,04,272.9	1,10,397.5
11. Relief on account of Natural Calamities	1,28,350.1	52,500.1	71,157.9	55,200.1	31,072.2	31,079.2	31,082.3	34,285.2
12. Others*	8,098.4	13,819.9	9,558.7	10,464.6	15,228.3	19,060.5	18,470.0	20,726.2
B. Economic Services (1 to 9)	8,26,228.0	8,27,167.3	10,16,811.7	8,34,159.6	12,08,609.3	17,75,377.8	17,31,392.6	17,64,267.3
1. Agriculture and Allied Activities (i to xii)	2,54,530.1	2,71,825.8	2,88,933.8	2,59,829.1	3,33,587.8	3,93,564.1	4,01,184.6	4,01,610.0
i) Crop Husbandry	68,082.7	77,547.5	80,695.4	68,159.7	67,618.9	81,096.4	88,304.7	89,071.3
ii) Soil and Water Conservation	6,167.4	9,993.1	9,611.5	6,354.2	5,567.8	6,461.8	5,848.8	6,127.9
iii) Animal Husbandry	45,930.3	48,311.5	48,939.3	47,619.7	61,208.4	72,798.2	70,269.6	72,668.3
iv) Dairy Development	10,864.7	3,824.7	4,009.2	6,430.1	-	-	-	-
v) Fisheries	2,308.2	2,911.4	4,015.4	2,642.8	10,762.3	15,072.0	14,249.4	14,274.9
vi) Forestry and Wild Life	65,305.2	78,644.2	82,046.4	70,658.5	1,19,425.5	1,44,349.8	1,38,002.6	1,34,667.0
vii) Plantations	114.2	109.6	90.3	102.9	-	-	-	-
viii) Food Storage and Warehousing	23,182.3	19,527.7	27,664.0	26,512.1	17,812.4	22,064.2	21,949.9	24,061.2
ix) Agricultural Research and Education	27,828.7	25,647.7	26,868.8	25,551.7	40,941.2	41,671.2	51,100.0	51,100.0
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	4,746.3	5,305.5	4,993.7	5,797.6	7,764.8	7,369.1	8,698.1	6,942.0
xii) Other Agricultural Programmes	-	3.0	-	-	2,486.4	2,681.2	2,761.7	2,697.4
2. Rural Development	1,28,254.5	2,12,305.1	2,33,946.3	2,10,542.4	59,753.5	92,742.1	81,305.0	97,619.2
3. Special Area Programmes	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	44,974.9	49,507.7	42,786.9	45,179.4	61,718.7	67,433.0	66,222.0	65,607.3
of which:								
i) Major and Medium Irrigation	3,077.4	2,451.5	2,260.7	2,366.5	7,362.2	8,609.2	8,459.8	7,987.0
ii) Minor Irrigation	41,671.2	46,834.0	40,334.6	42,594.0	40,349.5	43,717.1	42,814.6	42,811.9
iii) Flood Control and Drainage	226.4	222.2	191.6	218.9	11,246.6	12,419.2	12,208.0	12,079.4
5. Energy	1,15,143.2	51,968.4	1,93,775.1	80,838.4	6,29,091.9	10,79,971.3	10,44,300.1	10,45,590.7
of which: Power	1,14,823.2	51,684.5	1,93,571.9	80,682.7	6,29,091.9	10,79,971.3	10,44,300.1	10,45,590.7
6. Industry and Minerals (i to iii)	19,534.0	17,944.1	16,508.0	9,878.6	38,257.7	53,028.6	53,095.9	64,377.8
i) Village and Small Industries	16,962.4	14,927.2	13,402.1	7,709.4	32,174.9	45,013.1	45,298.3	57,627.0
ii) Industries@	2,571.6	3,016.9	3,105.9	2,169.2	6,082.8	8,015.6	7,797.6	6,750.9
iii) Others**	-	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	2,45,312.1	2,11,616.5	2,20,115.0	2,08,491.2	45,213.9	34,857.8	33,078.1	34,931.0
i) Roads and Bridges	1,69,690.0	1,77,675.8	1,49,291.0	1,72,279.9	45,213.9	34,857.8	33,078.1	34,931.0
ii) Others @@	75,622.1	33,940.7	70,824.0	36,211.3	-	-	-	-
8. Science, Technology and Environment	843.8	1,420.0	1,172.1	576.0	5,063.2	5,397.0	5,730.9	5,818.3
9. General Economic Services (i to iv)	17,635.4	10,579.7	19,574.5	18,824.6	35,922.7	48,383.9	46,476.0	48,713.2
i) Secretariat- Economic Services	3,199.5	4,944.8	3,806.7	3,402.3	9,751.4	10,744.4	11,410.5	11,611.0
ii) Tourism	1,929.9	2,182.0	11,610.0	2,020.4	16,211.1	24,245.6	23,206.5	24,400.1
iii) Civil Supplies	1,672.4	1,865.9	2,069.8	1,848.6	-	-	-	-
iv) Others +	10,833.6	1,587.1	2,088.0	11,553.4	9,960.2	13,394.0	11,859.0	12,702.1
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	19,14,642.9	19,97,948.8	20,78,861.8	21,99,395.7	31,99,820.3	35,43,510.6	38,31,382.4	33,12,859.6
A. Organs of State	42,472.6	47,357.1	57,262.3	42,844.0	54,251.2	1,16,628.0	1,22,469.3	91,843.8
B. Fiscal Services (i + ii)	37,385.8	51,617.6	54,362.2	51,876.0	46,374.2	72,223.9	72,991.6	74,424.5
i) Collection of Taxes and Duties	37,269.1	51,489.7	54,241.0	51,746.3	46,274.3	69,813.8	70,379.6	71,822.5
ii) Other Fiscal Services	116.7	128.0	121.2	129.7	99.9	2,410.1	2,612.0	2,602.0
C. Interest Payments and Servicing of Debt (1 + 2)	5,64,836.6	6,25,536.2	6,26,509.2	6,73,885.0	9,99,747.0	10,34,416.6	10,34,417.0	11,59,034.6
1. Appropriation for Reduction or Avoidance of Debt	-	2.0	-	0.0	7,251.0	7,251.0	7,251.0	7,251.0
2. Interest Payments (i to iv)	5,64,836.6	6,25,534.2	6,26,509.2	6,73,885.0	9,92,496.0	10,27,165.6	10,27,166.0	11,51,783.6
i) Interest on Loans from the Centre	8,087.8	7,185.9	8,384.6	7,701.4	3,686.8	2,731.0	2,731.0	1,774.0
ii) Interest on Internal Debt	4,22,929.2	4,79,598.3	4,72,197.7	5,15,083.6	7,61,305.2	8,23,808.0	8,73,429.0	9,57,431.0
<i>of which:</i>								
(a) Interest on Market Loans	3,48,434.0	4,12,623.3	4,01,960.2	4,53,287.6	4,37,146.6	5,13,263.0	5,62,424.0	6,52,550.0
(b) Interest on NSSF	36,348.7	30,899.7	30,899.7	25,523.1	53,743.6	46,491.0	46,728.0	39,749.0
iii) Interest on Small Savings, State Provident Funds, etc.	1,28,416.2	1,33,250.0	1,38,250.0	1,43,500.0	1,88,682.8	1,81,797.6	1,21,396.0	1,81,797.6
iv) Others	5,403.3	5,500.0	7,676.9	7,600.0	38,821.3	18,829.0	29,610.0	10,781.0
D. Administrative Services (i to v)	2,62,001.9	2,75,001.8	2,65,298.5	2,70,923.2	10,69,415.1	9,11,415.0	8,22,002.2	4,54,511.4
i) Secretariat- General Services	9,920.2	11,264.7	10,313.2	9,705.4	15,041.1	16,468.3	17,504.5	18,274.3
ii) District Administration	22,476.8	26,430.0	28,358.1	27,292.4	57,849.5	71,008.6	68,365.1	70,970.9
iii) Police	1,51,527.0	1,64,902.9	1,56,458.9	1,63,550.9	8,39,648.5	6,43,713.1	5,76,265.7	2,24,849.4
iv) Public Works	37,827.8	37,762.3	33,558.7	36,086.9	73,320.1	86,376.5	85,655.0	87,214.7
v) Others ++	40,250.1	34,641.9	36,609.7	34,287.7	83,555.9	93,848.6	74,211.9	53,202.2
E. Pensions	10,05,584.8	9,96,110.0	10,72,443.6	11,57,742.7	10,29,800.3	14,05,807.7	17,74,182.9	15,30,025.9
F. Miscellaneous General Services	2,361.2	2,326.1	2,986.1	2,124.8	232.5	3,019.5	5,319.5	3,019.5
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	-	1,063.3	-	1,063.3	-	-	-	-
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	1,063.3	-	1,063.3	-	-	-	-

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	76,67,643.2	91,83,154.3	98,47,421.8	1,10,63,669.5	2,42,61,443.4	2,90,53,135.2	2,83,92,776.2	3,11,73,873.3
I. DEVELOPMENTAL EXPENDITURE (A + B)	51,08,609.0	64,47,671.8	69,75,440.9	82,64,728.7	1,60,68,575.6	1,87,83,889.3	1,86,30,904.9	1,96,24,829.6
A. Social Services (1 to 12)	28,70,870.7	36,47,816.0	43,19,020.8	54,37,655.4	93,72,340.3	1,16,63,982.6	1,15,13,209.7	1,20,43,394.4
1. Education, Sports, Art and Culture	11,82,661.9	13,71,173.8	14,25,624.5	16,91,812.6	32,72,535.5	39,32,740.4	35,36,456.7	39,29,616.4
2. Medical and Public Health	4,87,000.0	6,30,596.7	6,07,922.5	6,44,791.9	11,22,582.7	14,00,037.5	12,83,049.8	15,48,724.2
3. Family Welfare	546.9	635.8	642.9	812.9	1,01,203.7	1,04,631.7	1,10,038.4	1,10,038.4
4. Water Supply and Sanitation	29,786.9	51,567.2	52,548.8	57,870.0	49,533.9	86,175.2	75,660.2	96,904.3
5. Housing	5,304.3	12,000.0	7,800.0	11,500.0	2,35,382.8	2,57,619.9	2,78,123.9	2,86,340.8
6. Urban Development	1,23,151.0	2,37,169.8	1,53,062.9	2,66,549.3	1,87,394.9	1,27,977.4	1,34,282.6	58,852.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,03,240.1	2,64,374.3	2,32,693.0	2,56,275.3	8,85,091.8	10,12,328.0	10,33,968.2	11,49,408.1
8. Labour and Labour Welfare	82,667.2	92,543.0	94,313.9	98,331.4	78,514.3	1,79,086.8	1,29,309.0	2,10,513.8
9. Social Security and Welfare	5,48,185.2	6,95,044.3	14,43,752.1	20,93,778.1	30,01,833.3	42,12,493.8	42,19,706.2	42,96,989.3
10. Nutrition	68,527.8	92,106.0	89,106.0	92,634.2	2,65,841.5	1,83,000.0	1,83,000.0	1,84,278.3
11. Relief on account of Natural Calamities	1,01,263.5	1,62,615.6	1,66,275.6	1,83,627.1	1,23,125.6	1,22,732.6	4,68,204.7	1,28,948.8
12. Others*	38,535.8	37,989.6	45,278.6	39,672.7	49,300.4	45,159.4	61,409.9	42,780.1
B. Economic Services (1 to 9)	22,37,738.3	27,99,855.8	26,56,420.1	28,27,073.3	66,96,235.3	71,19,906.7	71,17,695.3	75,81,435.2
1. Agriculture and Allied Activities (i to xii)	2,83,944.1	5,06,554.2	4,62,160.6	5,05,918.3	18,26,931.2	22,52,433.2	22,37,787.8	21,85,258.8
i) Crop Husbandry	75,352.9	2,06,345.5	1,67,343.2	1,67,245.7	3,83,400.6	4,60,760.2	4,53,237.9	5,02,785.1
ii) Soil and Water Conservation	1,541.9	1,920.7	1,950.2	1,857.4	41,424.6	36,031.9	34,824.7	8,002.9
iii) Animal Husbandry	26,124.6	49,679.5	42,139.0	59,204.0	1,41,587.4	1,65,368.2	1,54,270.3	1,56,128.3
iv) Dairy Development	29,219.6	40,690.4	31,233.8	40,647.6	1,18,063.7	1,30,100.0	1,50,100.0	1,70,000.0
v) Fisheries	13,628.0	17,627.3	16,797.3	17,364.1	21,908.6	25,046.1	26,307.5	29,423.0
vi) Forestry and Wild Life	91,315.1	1,34,523.7	1,23,051.5	1,34,263.9	1,43,118.9	1,69,266.1	1,54,601.0	1,85,965.7
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	-	-	-	7,35,377.8	9,95,743.0	9,97,002.7	8,39,650.8
ix) Agricultural Research and Education	29,404.8	30,352.7	30,131.3	30,934.8	81,170.2	79,619.6	81,215.1	85,641.0
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	17,022.3	25,180.7	49,280.7	54,154.8	1,60,879.5	1,90,498.1	1,86,228.7	2,07,662.0
xii) Other Agricultural Programmes	334.9	233.6	233.6	246.2	-	-	-	-
2. Rural Development	6,72,161.8	13,44,117.2	10,77,962.8	11,77,776.4	9,75,981.0	10,18,994.8	10,31,787.8	10,99,438.7
3. Special Area Programmes	-	-	-	-	1,169.3	1,283.7	1,351.1	1,409.4
4. Irrigation and Flood Control	39,689.7	47,843.9	45,162.4	49,637.5	1,85,487.2	1,73,860.4	1,73,860.4	1,58,420.3
of which:								
i) Major and Medium Irrigation	32,227.0	38,922.9	36,441.5	39,978.0	1,39,099.1	1,30,124.6	1,29,829.2	1,12,271.2
ii) Minor Irrigation	7,462.7	8,900.9	8,700.9	9,639.5	41,235.1	38,397.3	38,402.5	39,893.3
iii) Flood Control and Drainage	-	20.0	20.0	20.0	225.1	-	-	-
5. Energy	9,54,929.7	4,70,864.0	7,04,603.0	6,65,514.0	23,79,515.5	22,49,999.9	22,49,366.7	26,15,322.4
of which: Power	8,99,550.2	4,32,864.0	6,66,603.0	6,24,014.0	23,78,015.5	22,44,999.9	22,44,366.7	26,12,822.4
6. Industry and Minerals (i to iii)	32,933.8	53,682.1	49,432.6	50,828.9	1,48,628.5	1,82,613.0	1,83,373.0	1,87,774.6
i) Village and Small Industries	9,566.1	13,578.9	13,364.4	12,064.6	1,15,346.5	1,37,158.8	1,37,007.3	1,36,476.6
ii) Industries@	23,367.7	40,103.2	36,068.2	38,764.3	33,282.0	45,454.3	46,365.7	51,297.9
iii) Others**	-	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	59,779.4	78,640.5	73,963.0	77,368.8	6,36,219.6	7,95,857.5	7,96,179.1	8,32,274.6
i) Roads and Bridges	47,763.6	58,941.3	58,956.8	59,160.8	2,22,946.6	1,95,684.1	1,98,585.6	1,99,741.8
ii) Others @@	12,015.8	19,699.2	15,006.2	18,208.0	4,13,272.9	6,00,173.4	5,97,593.6	6,32,532.8
8. Science, Technology and Environment	-	-	-	-	7,758.8	7,567.1	7,641.9	7,302.4
9. General Economic Services (i to iv)	1,94,299.8	2,98,154.0	2,43,135.8	3,00,029.4	5,34,544.3	4,37,297.2	4,36,347.5	4,94,234.1
i) Secretariat- Economic Services	7,139.3	8,243.3	15,706.0	8,793.7	40,449.7	94,143.0	90,860.3	1,28,633.5
ii) Tourism	8,415.0	7,694.8	5,827.1	8,890.2	8,937.7	10,288.8	9,948.2	11,459.2
iii) Civil Supplies	1,76,632.6	2,79,013.0	2,18,519.8	2,79,281.1	4,417.5	5,059.8	5,535.7	5,220.5
iv) Others +	2,112.9	3,202.9	3,082.9	3,064.4	4,80,739.4	3,27,805.6	3,30,003.2	3,48,920.9
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	25,59,034.3	27,35,472.5	28,71,970.9	27,98,925.8	75,69,958.3	95,85,892.2	90,73,276.6	1,09,10,499.0
A. Organs of State	1,12,968.8	1,85,602.9	2,19,936.4	1,39,345.8	3,03,383.9	3,28,368.8	3,42,853.9	3,27,443.3
B. Fiscal Services (i + ii)	58,782.3	73,383.9	76,709.6	77,700.1	2,86,122.4	2,86,468.1	3,36,330.3	3,36,166.2
i) Collection of Taxes and Duties	58,567.5	73,383.9	76,709.6	77,700.1	2,84,729.9	2,84,886.3	3,34,422.0	3,34,384.6
ii) Other Fiscal Services	214.8	-	-	-	1,392.6	1,581.8	1,908.2	1,781.6
C. Interest Payments and Servicing of Debt (1 + 2)	7,40,595.2	7,64,657.5	7,74,437.8	6,99,279.3	32,82,631.8	41,23,353.7	38,63,353.9	48,60,024.2
1. Appropriation for Reduction or Avoidance of Debt	56,700.0	59,200.0	59,200.0	63,813.0	2,00,000.0	2,00,000.0	2,00,000.0	3,00,000.0
2. Interest Payments (i to iv)	6,83,895.2	7,05,457.5	7,15,237.8	6,35,466.3	30,82,631.8	39,23,353.7	36,63,353.9	45,60,024.2
i) Interest on Loans from the Centre	26,525.6	39,501.9	39,501.9	34,646.3	84,549.0	47,253.2	84,253.2	86,041.2
ii) Interest on Internal Debt	5,45,300.8	6,08,940.6	6,07,240.6	5,32,200.0	26,39,758.5	34,99,452.5	32,00,095.2	40,68,094.0
<i>of which:</i>								
(a) Interest on Market Loans	4,17,448.4	4,70,000.0	4,70,000.0	4,06,800.0	25,00,226.5	33,47,378.0	30,30,114.7	38,94,012.0
(b) Interest on NSSF	50,289.9	44,000.0	44,000.0	37,000.0	1,00,554.9	84,812.0	84,812.0	69,070.0
iii) Interest on Small Savings, State Provident Funds, etc.	26,838.8	35,475.0	46,475.0	47,450.0	3,55,038.6	3,73,254.0	3,73,294.0	4,02,354.0
iv) Others	85,230.0	21,540.0	22,020.3	21,170.0	3,285.7	3,394.0	5,711.5	3,535.0
D. Administrative Services (i to v)	7,47,903.2	8,36,628.9	9,25,687.9	8,64,239.0	11,78,150.4	15,77,307.9	14,91,359.7	15,80,616.4
i) Secretariat- General Services	12,174.2	14,422.8	21,520.1	16,970.0	25,138.2	67,864.0	36,353.3	63,477.4
ii) District Administration	49,409.4	59,512.7	55,568.8	60,098.9	63,964.8	1,11,677.0	87,069.1	1,00,998.1
iii) Police	6,15,449.4	6,78,714.1	7,44,787.2	6,86,229.0	8,47,849.3	11,30,512.2	10,61,399.5	11,01,107.1
iv) Public Works	16,608.1	23,277.8	23,033.2	25,342.0	93,041.0	1,06,610.0	1,06,052.2	1,08,539.5
v) Others ++	54,262.1	60,701.6	80,778.6	75,599.1	1,48,157.1	1,60,644.7	2,00,485.6	2,06,494.3
E. Pensions	9,01,446.6	8,74,149.3	8,74,149.3	10,17,311.6	24,85,940.1	32,35,544.7	30,04,529.8	37,65,521.5
F. Miscellaneous General Services	-2,661.9	1,050.0	1,050.0	1,050.0	33,729.6	34,849.0	34,849.0	40,727.4
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	-	10.0	10.0	15.0	6,22,909.6	6,83,353.8	6,88,594.8	6,38,544.7
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	10.0	10.0	15.0	6,22,909.6	6,83,353.8	6,88,594.8	6,38,544.7

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	1,42,62,633.9	1,66,50,121.1	1,62,12,568.7	1,79,47,619.8	2,21,53,827.3	2,61,64,441.2	2,60,98,310.5	2,90,26,107.2
I. DEVELOPMENTAL EXPENDITURE (A + B)	55,42,011.0	69,64,038.5	64,28,039.1	76,72,778.2	1,50,19,181.7	1,73,97,309.0	1,76,16,667.1	1,90,95,069.6
A. Social Services (1 to 12)	44,00,527.9	52,75,062.5	52,22,272.4	58,43,734.9	93,00,703.9	1,15,00,738.1	1,10,37,136.4	1,21,81,672.4
1. Education, Sports, Art and Culture	21,71,645.6	23,81,159.6	23,22,210.4	25,92,635.9	36,60,386.8	42,63,376.7	40,18,864.1	46,06,999.6
2. Medical and Public Health	8,65,754.3	9,41,428.0	8,81,991.2	10,13,398.5	13,15,036.7	17,91,114.4	17,09,699.3	18,89,111.9
3. Family Welfare	57,099.6	42,449.0	42,938.1	44,624.4	65,370.2	86,118.9	86,118.9	93,399.4
4. Water Supply and Sanitation	11,897.9	44,240.0	22,587.3	41,692.4	1,23,562.2	70,278.9	1,07,336.0	1,60,725.6
5. Housing	9,186.5	7,710.3	8,719.7	8,107.3	3,51,732.3	5,68,188.0	5,47,464.6	6,26,000.3
6. Urban Development	1,05,972.2	1,52,356.3	1,47,926.0	1,90,690.5	3,42,636.4	4,26,448.0	3,94,669.4	3,95,708.1
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,49,204.3	2,35,482.2	1,79,769.1	2,28,530.1	4,44,185.3	6,71,979.3	7,16,510.9	7,38,934.8
8. Labour and Labour Welfare	64,630.9	1,05,026.0	66,215.6	1,03,153.1	1,14,095.1	1,64,319.0	1,57,834.0	1,70,447.7
9. Social Security and Welfare	7,94,021.5	12,94,514.7	14,80,737.0	15,46,755.3	24,08,846.9	28,98,704.9	28,98,415.4	29,13,167.6
10. Nutrition	65.2	67.6	75.7	86.7	90,946.2	1,24,200.2	1,35,241.6	1,21,302.7
11. Relief on account of Natural Calamities	53,191.7	48,531.0	48,515.5	51,030.0	2,70,491.5	3,48,960.3	1,79,087.6	3,65,842.9
12. Others*	17,858.2	22,097.9	20,586.8	23,030.7	1,13,414.4	87,049.4	85,894.5	1,00,031.9
B. Economic Services (1 to 9)	11,41,483.1	16,88,976.0	12,05,766.7	18,29,043.3	57,18,477.8	58,96,570.9	65,79,530.7	69,13,397.3
1. Agriculture and Allied Activities (i to xii)	5,92,751.7	7,23,880.4	6,59,584.0	7,70,208.9	13,03,514.4	19,37,679.6	18,13,888.9	21,47,285.4
i) Crop Husbandry	1,06,890.5	1,48,671.3	1,20,358.7	1,53,524.6	7,27,379.7	9,91,718.9	9,65,944.8	10,40,109.8
ii) Soil and Water Conservation	9,851.1	13,656.2	12,747.1	11,200.3	5,198.8	7,159.8	5,776.2	7,779.1
iii) Animal Husbandry	81,967.3	94,817.8	84,479.4	1,02,484.3	1,11,668.5	2,08,715.4	1,64,429.1	2,31,511.9
iv) Dairy Development	12,166.5	16,813.6	12,314.0	17,370.7	-	-	-	0.0
v) Fisheries	39,170.9	41,882.1	32,385.9	44,934.3	12,147.0	20,489.0	15,582.4	20,255.0
vi) Forestry and Wild Life	64,175.5	73,004.5	65,927.6	80,855.8	1,90,558.6	2,44,153.3	2,37,844.9	2,85,024.4
vii) Plantations	95.1	434.4	224.9	432.3	-	-	-	-
viii) Food Storage and Warehousing	1,79,650.7	1,82,317.5	2,03,018.6	1,92,480.0	1,62,054.6	3,46,735.0	3,10,152.5	4,31,927.9
ix) Agricultural Research and Education	43,683.8	50,350.5	43,833.6	51,333.8	17,938.0	22,300.0	22,300.0	27,300.0
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	33,585.6	46,383.0	40,720.9	49,995.5	76,569.3	96,408.2	91,859.0	1,03,377.3
xii) Other Agricultural Programmes	21,514.6	55,549.6	43,573.3	65,597.4	-	-	-	-
2. Rural Development	1,51,393.9	5,36,217.2	1,88,751.8	5,94,873.7	9,79,621.3	12,31,577.0	11,81,016.8	10,92,386.8
3. Special Area Programmes	7,140.8	7,300.0	1,800.0	2,500.0	-	-	-	-
4. Irrigation and Flood Control	59,610.7	66,443.7	61,193.6	70,091.9	1,47,370.2	1,76,130.5	1,87,517.2	2,51,805.0
of which:								
i) Major and Medium Irrigation	29,823.1	30,879.7	30,132.6	33,030.1	1,38,220.2	1,64,152.1	1,75,883.8	2,34,065.6
ii) Minor Irrigation	23,266.5	26,784.1	23,620.8	27,983.9	8,560.1	11,090.5	11,024.3	16,985.2
iii) Flood Control and Drainage	6,521.1	8,779.9	7,440.2	9,077.9	-	-	-	-
5. Energy	83,859.7	9,520.6	57,674.3	10,833.3	26,84,973.6	17,63,448.2	25,67,559.2	25,58,356.7
of which: Power	81,912.4	3,462.0	56,147.0	4,628.8	26,84,151.7	17,60,956.1	25,65,134.9	25,14,172.1
6. Industry and Minerals (i to iii)	48,970.3	79,103.9	51,110.7	89,222.7	3,83,887.2	5,08,955.4	5,68,315.5	5,78,075.9
i) Village and Small Industries	39,016.7	51,929.6	39,229.8	55,254.6	71,037.3	1,14,895.7	1,55,203.3	1,70,180.8
ii) Industries@	7,106.8	19,824.3	8,980.9	27,228.1	3,12,849.9	3,94,059.7	4,13,112.2	4,07,895.1
iii) Others**	2,846.8	7,350.0	2,900.0	6,740.0	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	1,13,832.6	1,67,428.4	1,01,393.7	1,81,383.5	1,76,519.1	2,08,688.0	1,96,488.5	2,08,059.6
i) Roads and Bridges	98,922.6	1,43,295.8	79,215.6	1,55,034.9	1,76,072.2	2,07,328.0	1,95,482.2	2,06,654.6
ii) Others @@	14,910.0	24,132.6	22,178.1	26,348.6	446.9	1,360.0	1,006.3	1,405.0
8. Science, Technology and Environment	11,611.0	22,426.8	15,196.3	24,057.9	16,448.9	30,209.2	27,526.7	33,150.1
9. General Economic Services (i to iv)	72,312.4	76,655.1	69,062.5	85,871.3	26,143.1	39,883.0	37,218.0	44,277.9
i) Secretariat- Economic Services	24,465.6	21,579.9	21,277.8	25,833.9	3,446.1	6,708.7	6,385.1	7,026.0
ii) Tourism	19,731.8	23,396.2	18,383.1	24,349.0	7,446.9	13,021.2	13,006.4	13,887.2
iii) Civil Supplies	6,568.6	7,130.6	6,480.3	10,201.0	-	-	-	-
iv) Others +	21,546.4	24,548.4	22,921.3	25,487.4	15,250.1	20,153.1	17,826.5	23,364.7
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	78,18,516.3	81,65,536.4	84,64,456.5	86,76,793.1	62,82,958.6	75,84,672.1	74,36,196.2	84,29,512.4
A. Organs of State	1,48,335.8	1,63,823.2	2,07,089.3	1,68,718.4	2,67,585.7	3,66,523.7	3,44,879.4	3,36,170.3
B. Fiscal Services (i + ii)	2,29,479.6	2,38,551.9	2,38,263.8	2,62,168.7	4,29,905.7	4,92,138.6	5,10,059.4	5,93,107.2
i) Collection of Taxes and Duties	2,04,973.1	2,14,767.9	2,14,525.7	2,36,851.8	4,29,681.1	4,91,833.8	5,09,790.4	5,92,834.9
ii) Other Fiscal Services	24,506.5	23,784.0	23,738.1	25,316.8	224.6	304.9	269.0	272.3
C. Interest Payments and Servicing of Debt (1 + 2)	27,10,622.3	28,81,424.0	29,85,932.3	31,94,371.8	23,09,841.2	27,47,985.6	26,87,696.0	28,63,633.1
1. Appropriation for Reduction or Avoidance of Debt	12,000.0	12,000.0	12,000.0	12,000.0	-	8,000.0	0.0	0.0
2. Interest Payments (i to iv)	26,98,622.3	28,69,424.0	29,73,932.3	31,82,371.8	23,09,841.2	27,39,985.6	26,87,696.0	28,63,633.1
i) Interest on Loans from the Centre	39,239.3	24,836.8	38,036.8	37,039.6	2,14,968.3	2,23,188.0	2,44,200.0	2,50,215.0
ii) Interest on Internal Debt	18,08,860.2	19,80,217.7	20,67,273.1	22,69,980.8	19,54,652.9	23,06,487.1	22,13,095.5	24,18,217.6
<i>of which:</i>								
(a) Interest on Market Loans	15,69,299.7	17,33,826.1	17,81,238.2	19,55,689.9	15,04,918.3	17,65,324.5	16,99,376.8	18,83,701.2
(b) Interest on NSSF	2,02,393.4	2,08,367.5	2,31,584.0	2,55,294.0	3,04,459.0	3,40,000.0	3,40,000.0	3,60,000.0
iii) Interest on Small Savings, State Provident Funds, etc.	8,46,802.7	8,64,369.4	8,63,667.6	8,75,351.4	1,27,306.2	1,61,100.5	2,13,100.5	1,71,200.5
iv) Others	3,720.1	0.0	4,954.8	0.0	12,913.8	49,210.0	17,300.0	24,000.0
D. Administrative Services (i to v)	6,91,485.6	7,42,329.6	7,33,530.2	7,97,412.8	10,71,348.7	14,04,209.3	13,40,038.6	17,28,579.9
i) Secretariat- General Services	30,280.4	32,844.6	32,804.4	35,039.6	27,995.8	47,403.2	43,919.8	43,011.9
ii) District Administration	57,834.5	61,930.8	61,614.7	63,674.2	95,055.4	1,33,895.0	1,14,540.2	1,29,157.9
iii) Police	4,32,394.3	4,65,930.1	4,62,383.4	5,04,467.0	7,83,467.4	9,87,017.1	9,87,027.6	11,35,096.1
iv) Public Works	24,069.7	24,157.9	23,038.0	26,100.3	25,963.3	30,874.3	30,248.6	35,651.4
v) Others ++	1,46,906.7	1,57,466.2	1,53,689.7	1,68,131.8	1,38,866.8	2,05,019.7	1,64,302.4	3,85,662.6
E. Pensions	25,64,424.1	28,60,904.3	27,58,163.1	29,45,982.6	21,96,573.7	25,64,759.8	25,38,159.8	28,96,114.9
F. Miscellaneous General Services	14,74,168.9	12,78,503.4	15,41,477.8	13,08,138.9	7,703.6	9,055.1	15,363.1	11,907.0
<i>of which:</i>								
Payment on account of State Lotteries	11,40,120.1	12,52,548.2	12,22,154.9	12,82,213.3	-	-	-	-
III. Grants-in-Aid and Contributions	9,02,106.6	15,20,546.2	13,20,073.0	15,98,048.5	8,51,687.1	11,82,460.1	10,45,447.2	15,01,525.2
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	9,02,106.6	15,20,546.2	13,20,073.0	15,98,048.5	8,51,687.1	11,82,460.1	10,45,447.2	15,01,525.2

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	4,44,35,045.7	5,19,51,353.1	5,62,99,851.7	6,06,85,467.6	13,82,174.6	20,62,779.0	19,94,429.9	19,49,585.1
I. DEVELOPMENTAL EXPENDITURE (A + B)	2,72,58,707.6	2,99,87,967.2	3,63,99,359.0	3,68,88,664.0	6,10,907.9	12,22,549.3	11,01,556.7	9,99,641.8
A. Social Services (1 to 12)	1,89,22,404.6	2,16,68,114.9	2,53,67,967.0	2,49,33,658.5	4,10,292.8	7,33,465.8	6,70,012.5	6,59,679.2
1. Education, Sports, Art and Culture	91,64,752.9	98,43,822.7	95,52,328.6	1,05,47,363.2	2,36,407.8	3,20,380.9	3,04,165.9	3,01,300.0
2. Medical and Public Health	18,72,574.2	22,19,580.7	27,05,248.6	25,45,006.8	90,804.1	1,38,870.1	1,28,357.6	1,24,506.6
3. Family Welfare	1,45,301.0	1,97,614.3	1,85,443.3	1,71,484.4	2,153.1	7,025.2	5,630.1	5,835.9
4. Water Supply and Sanitation	8,53,226.6	7,09,121.6	7,00,683.4	6,91,475.4	9,868.5	13,127.0	11,172.0	12,010.2
5. Housing	5,15,610.9	6,27,664.6	4,41,479.6	4,30,173.9	706.4	1,590.0	1,440.0	1,512.0
6. Urban Development	15,83,271.8	19,55,282.7	22,96,942.6	19,24,772.8	10,936.4	74,359.9	52,447.3	37,325.3
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	22,87,153.1	24,93,101.9	29,09,608.7	24,44,734.3	12,738.5	29,063.4	25,565.5	27,011.6
8. Labour and Labour Welfare	1,59,259.7	2,67,595.9	3,69,333.9	2,68,829.5	3,861.4	6,272.3	6,031.6	4,650.6
9. Social Security and Welfare	10,88,968.8	20,41,618.2	47,64,375.6	46,26,801.7	34,869.4	91,879.7	90,488.2	1,02,462.2
10. Nutrition	4,63,724.6	3,96,131.3	5,72,456.5	3,62,678.4	5,475.9	16,237.5	14,181.7	12,265.9
11. Relief on account of Natural Calamities	7,37,528.3	8,09,217.4	7,94,697.0	8,11,829.9	504.7	32,783.4	28,872.8	28,957.4
12. Others*	51,032.8	1,07,363.7	75,369.4	1,08,508.2	1,966.7	1,876.4	1,659.8	1,841.6
B. Economic Services (1 to 9)	83,36,303.0	83,19,852.3	1,10,31,392.0	1,19,55,005.5	2,00,615.1	4,89,083.6	4,31,544.2	3,39,962.6
1. Agriculture and Allied Activities (i to xii)	31,01,544.7	26,68,220.3	39,80,155.4	32,27,658.0	39,797.8	1,21,175.8	79,325.9	78,827.3
i) Crop Husbandry	17,12,194.7	12,93,134.0	22,04,377.6	19,08,839.6	9,608.8	43,680.0	25,783.3	27,980.9
ii) Soil and Water Conservation	43,946.6	67,583.0	63,536.3	94,359.9	3,973.3	4,313.9	4,566.5	4,589.9
iii) Animal Husbandry	1,65,198.9	2,49,852.3	2,34,445.7	2,39,289.6	7,552.8	18,016.4	14,691.8	13,247.4
iv) Dairy Development	44,689.5	27,614.6	1,69,261.4	24,275.8	152.2	208.9	166.9	180.3
v) Fisheries	64,776.8	59,837.5	59,670.0	48,665.0	2,279.9	8,705.4	3,442.5	3,565.4
vi) Forestry and Wild Life	2,95,147.8	4,19,367.4	3,87,157.3	4,42,394.1	7,160.0	20,640.0	16,382.2	18,345.9
vii) Plantations	-	-	-	-	-	13.1	13.1	18.5
viii) Food Storage and Warehousing	3,31,496.9	1,56,977.0	3,99,994.6	84,243.0	6,482.8	20,868.5	11,314.4	7,666.0
ix) Agricultural Research and Education	1,84,852.2	2,10,766.2	2,10,847.6	2,20,040.8	275.5	379.8	193.9	277.4
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	2,58,809.9	1,82,088.3	2,49,164.9	1,64,450.1	2,310.5	4,350.0	2,771.4	2,955.7
xii) Other Agricultural Programmes	431.3	1,000.1	1,700.1	1,100.1	2.0	-	-	-
2. Rural Development	14,92,376.9	17,55,109.5	24,20,099.8	30,55,617.5	88,258.6	2,51,230.0	2,56,363.4	1,71,828.8
3. Special Area Programmes	94.1	162.1	151.6	180.3	1,326.9	4,562.9	4,951.2	4,306.1
4. Irrigation and Flood Control	2,38,798.4	3,02,609.0	2,59,006.1	3,10,057.7	5,460.4	9,595.5	8,705.1	9,461.5
of which:								
i) Major and Medium Irrigation	1,62,463.6	2,03,303.6	1,65,908.8	1,96,039.3	3,079.3	4,447.0	4,220.0	4,669.8
ii) Minor Irrigation	71,573.6	91,184.9	84,070.6	83,269.1	791.0	2,644.4	2,438.7	2,538.5
iii) Flood Control and Drainage	2,915.8	5,355.1	6,873.7	12,324.8	1,252.1	1,969.0	1,757.0	1,934.4
5. Energy	13,48,506.0	11,24,737.0	20,24,047.1	25,81,078.2	42,503.9	33,019.3	37,921.6	35,669.7
of which: Power	13,08,980.9	9,73,654.7	18,33,222.7	22,51,329.2	42,317.6	31,959.3	37,318.0	34,949.7
6. Industry and Minerals (i to iii)	7,30,417.6	5,44,646.5	7,06,919.7	8,16,006.5	6,416.9	26,421.7	17,299.0	10,864.1
i) Village and Small Industries	1,34,527.7	1,28,926.5	1,07,768.5	1,22,260.0	6,128.6	23,567.8	15,973.6	9,201.7
ii) Industries@	5,95,890.0	4,15,720.0	5,99,151.2	6,93,746.5	283.4	2,693.9	1,165.3	1,152.4
iii) Others**	-	-	-	-	4.8	160.0	160.0	510.0

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	10,64,758.3	13,64,809.1	11,44,771.9	13,20,486.9	8,250.3	11,322.9	10,082.9	10,488.4
i) Roads and Bridges	8,60,206.0	8,76,132.7	8,25,243.5	8,45,549.1	8,250.3	11,322.9	10,082.9	10,488.4
ii) Others @@	2,04,552.3	4,88,676.4	3,19,528.4	4,74,937.8	-	-	-	-
8. Science, Technology and Environment	97,210.7	1,06,310.3	1,29,151.0	1,07,836.0	3,890.1	11,529.7	8,194.6	8,615.2
9. General Economic Services (i to iv)	2,62,596.5	4,53,248.5	3,67,089.5	5,36,084.6	4,710.3	20,225.9	8,700.8	9,901.5
i) Secretariat- Economic Services	1,21,136.3	1,82,859.4	1,74,112.8	2,56,742.6	1,856.8	15,129.9	5,227.9	4,358.7
ii) Tourism	1,26,255.4	2,49,079.0	1,74,821.3	2,57,299.1	893.7	2,858.6	949.2	2,816.5
iii) Civil Supplies	-	0.0	0.0	-	-	-	-	-
iv) Others +	15,204.9	21,310.1	18,155.4	22,042.9	1,959.9	2,237.5	2,523.8	2,726.3
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	1,39,87,470.8	1,86,77,770.0	1,63,10,582.5	2,02,13,619.1	7,22,171.4	7,77,033.1	8,36,623.3	8,78,919.3
A. Organs of State	5,41,349.2	8,69,913.0	8,66,248.9	7,52,749.7	47,350.4	54,559.9	49,053.0	51,584.3
B. Fiscal Services (i + ii)	6,89,745.2	5,56,617.3	7,76,464.1	6,58,138.2	6,146.9	10,286.1	8,760.4	9,706.5
i) Collection of Taxes and Duties	6,89,745.2	5,56,617.3	7,76,464.1	6,58,138.2	6,103.7	10,219.2	8,709.7	9,652.8
ii) Other Fiscal Services	-	-	-	-	43.1	66.9	50.7	53.7
C. Interest Payments and Servicing of Debt (1 + 2)	48,65,190.6	60,72,720.4	56,68,737.8	69,65,867.8	97,657.8	1,10,112.5	1,11,790.3	1,20,859.2
1. Appropriation for Reduction or Avoidance of Debt	3,00,000.0	4,00,000.0	2,00,000.0	5,00,000.0				
2. Interest Payments (i to iv)	45,65,190.6	56,72,720.4	54,68,737.8	64,65,867.8	97,657.8	1,10,112.5	1,11,790.3	1,20,859.2
i) Interest on Loans from the Centre	1,10,962.6	1,10,044.1	1,10,044.1	1,25,954.0	2,493.0	3,209.8	2,483.0	2,452.0
ii) Interest on Internal Debt	38,21,851.3	47,00,461.8	45,58,563.7	55,97,181.0	84,710.0	95,715.8	97,961.0	1,07,221.0
of which:	-	-	-	-				
(a) Interest on Market Loans	32,93,857.9	41,00,000.0	39,60,000.0	50,10,000.0	74,637.0	80,794.0	86,614.0	95,275.0
(b) Interest on NSSF	3,71,012.1	3,18,785.5	3,18,785.5	2,66,559.0	4,155.0	4,673.0	4,155.0	4,673.0
iii) Interest on Small Savings, State Provident Funds, etc.	5,59,794.1	8,39,687.9	7,86,582.6	7,28,757.9	10,451.0	10,768.4	10,451.0	10,768.0
iv) Others	72,582.6	22,526.6	13,547.4	13,974.9	4.0	418.5	895.0	419.0
D. Administrative Services (i to v)	35,88,746.7	51,42,892.1	43,29,333.9	56,98,568.8	3,13,382.2	3,01,258.6	3,20,105.1	3,44,552.8
i) Secretariat- General Services	72,575.2	1,62,644.8	1,23,809.7	1,74,861.3	8,649.0	9,729.0	9,999.7	10,489.2
ii) District Administration	10,82,770.8	14,40,953.9	13,09,175.3	16,08,387.5	7,327.2	8,209.5	8,497.1	8,897.3
iii) Police	20,95,775.9	28,39,637.2	24,82,199.4	32,00,027.2	2,79,090.4	2,58,967.1	2,79,326.3	3,01,728.8
iv) Public Works	1,20,888.4	1,88,128.8	1,51,160.1	1,99,376.6	2,237.5	3,216.5	2,996.0	3,203.1
v) Others ++	2,16,736.4	5,11,527.5	2,62,989.4	5,15,916.1	16,078.1	21,136.5	19,286.0	20,234.4
E. Pensions	42,62,922.0	59,81,687.8	46,18,028.0	60,27,649.9	2,57,624.9	3,00,800.0	3,46,900.0	3,52,200.0
F. Miscellaneous General Services	39,517.1	53,939.4	51,769.9	1,10,644.8	9.2	16.0	14.6	16.6
of which:								
Payment on account of State Lotteries	4,649.3	7,542.1	5,822.3	6,904.6	9.2	16.0	14.6	16.6
III. Grants-in-Aid and Contributions	31,88,867.2	32,85,616.0	35,89,910.2	35,83,184.4	49,095.3	63,196.6	56,249.9	71,023.9
of which:								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	31,88,867.2	32,85,616.0	35,89,910.2	35,83,184.4	49,095.3	63,196.6	56,249.9	71,023.9

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	16,58,353.6	19,65,276.2	19,65,276.2	20,55,621.1	10,83,696.0	11,82,154.0	13,33,357.2	12,38,470.3
I. DEVELOPMENTAL EXPENDITURE (A + B)	11,08,725.2	13,52,438.8	13,52,438.8	14,30,256.8	6,56,945.5	7,38,300.2	8,51,754.2	7,35,840.1
A. Social Services (1 to 12)	6,02,975.7	7,52,246.3	7,48,237.3	8,16,153.2	4,20,928.8	4,58,108.8	5,34,996.2	4,47,521.4
1. Education, Sports, Art and Culture	3,06,428.7	3,56,590.3	3,52,581.3	3,68,923.6	1,72,062.9	2,36,789.3	2,49,230.8	2,09,120.0
2. Medical and Public Health	1,51,040.0	1,78,737.6	1,78,737.6	1,97,038.6	55,684.8	66,077.3	86,151.4	68,267.6
3. Family Welfare	7,436.1	8,922.2	8,922.2	9,889.7	302.3	3,435.7	7,176.5	2,888.3
4. Water Supply and Sanitation	39,761.9	42,634.1	42,634.1	47,909.4	28,814.5	23,617.6	32,100.5	24,904.1
5. Housing	15,562.1	15,310.9	15,310.9	16,840.7	14,349.0	11,055.2	12,168.1	11,179.1
6. Urban Development	14,806.2	33,361.6	33,361.6	41,616.7	68,082.4	19,328.9	23,635.9	23,719.1
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	20.8	14,910.4	14,910.4	27,732.3	57,312.2	61,217.1	61,229.5	65,114.1
8. Labour and Labour Welfare	6,084.9	9,331.4	9,331.4	10,475.4	2,798.3	3,175.4	3,303.0	2,948.8
9. Social Security and Welfare	37,798.5	50,195.5	50,195.5	56,498.1	20,758.9	24,307.7	32,139.0	28,675.7
10. Nutrition	16,449.3	18,582.4	18,582.4	19,384.4	380.7	1,444.3	1,748.4	1,601.7
11. Relief on account of Natural Calamities	3,431.9	18,903.6	18,903.6	14,933.1	-1,200.8	6,050.0	24,406.0	7,430.0
12. Others*	4,155.2	4,766.3	4,766.3	4,911.4	1,583.8	1,610.1	1,707.2	1,673.1
B. Economic Services (1 to 9)	5,05,749.5	6,00,192.5	6,04,201.5	6,14,103.7	2,36,016.7	2,80,191.5	3,16,758.1	2,88,318.6
1. Agriculture and Allied Activities (i to xii)	87,512.2	1,25,512.1	1,25,512.1	1,47,489.5	60,354.7	64,625.8	76,248.2	67,657.7
i) Crop Husbandry	20,552.9	30,881.8	30,881.8	44,913.2	17,825.2	23,603.5	26,422.0	28,688.7
ii) Soil and Water Conservation	16,181.9	25,069.6	25,069.6	30,033.0	2,638.4	2,847.4	4,238.6	1,899.8
iii) Animal Husbandry	13,790.5	16,043.8	16,043.8	16,356.2	6,162.6	6,651.7	7,279.9	8,516.4
iv) Dairy Development	1,492.2	1,941.9	1,941.9	2,075.7	116.2	121.6	121.6	114.7
v) Fisheries	3,007.5	6,738.2	6,738.2	8,568.4	2,601.0	1,101.4	5,708.9	1,101.8
vi) Forestry and Wild Life	23,458.0	27,470.2	27,470.2	23,667.4	10,475.9	13,792.6	14,092.9	14,613.8
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	9.3	10.0	10.0	29.0	17,310.4	13,042.1	14,641.5	9,052.2
ix) Agricultural Research and Education	3,315.5	3,946.1	3,946.1	3,792.9	1,007.4	1,171.0	1,278.0	1,150.2
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	3,409.0	4,937.2	4,937.2	4,903.7	1,487.1	1,516.7	1,651.4	1,777.2
xii) Other Agricultural Programmes	2,295.4	8,473.3	8,473.3	13,150.0	730.5	777.8	813.5	742.9
2. Rural Development	2,45,297.6	1,95,719.0	1,95,719.0	1,80,531.3	22,320.8	43,849.5	47,603.3	41,734.2
3. Special Area Programmes	1,976.9	5,326.4	9,335.5	2,741.0	6,000.0	9,411.4	9,459.1	8,342.0
4. Irrigation and Flood Control	7,055.9	8,856.8	8,856.8	8,917.1	1,489.1	1,478.8	1,544.8	1,410.7
of which:								
i) Major and Medium Irrigation	-	5.7	5.7	167.2	-	-	-	-
ii) Minor Irrigation	6,795.7	8,569.0	8,569.0	8,343.9	1,488.9	1,478.7	1,544.7	1,410.6
iii) Flood Control and Drainage	260.2	282.1	282.1	406.0	-	-	-	-
5. Energy	28,365.1	69,132.5	69,132.5	47,437.5	77,543.1	89,173.3	1,03,116.9	95,209.1
of which: Power	27,419.8	63,348.4	63,348.4	42,437.5	77,543.1	89,173.3	1,03,116.9	95,209.1
6. Industry and Minerals (i to iii)	22,689.3	28,234.3	28,234.3	26,163.8	7,161.6	6,909.6	8,552.7	6,936.9
i) Village and Small Industries	9,636.1	12,964.7	12,964.7	12,609.6	6,376.6	6,030.2	7,654.8	6,115.1
ii) Industries@	13,053.1	15,269.6	15,269.6	13,554.2	785.0	879.4	897.9	821.8
iii) Others**	-	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	42,603.0	45,947.8	45,947.8	77,411.3	52,998.0	55,314.9	60,163.0	57,442.9
i) Roads and Bridges	42,603.0	45,947.8	45,947.8	77,411.3	49,519.2	51,963.3	56,300.5	54,235.8
ii) Others @@	-	-	-	-	3,478.8	3,351.6	3,862.4	3,207.2
8. Science, Technology and Environment	70.3	219.4	219.4	1,472.3	1,077.5	1,073.6	1,149.4	1,410.9
9. General Economic Services (i to iv)	70,179.2	1,21,244.1	1,21,244.1	1,21,939.9	7,071.8	8,354.5	8,920.7	8,174.2
i) Secretariat- Economic Services	55,394.5	1,01,505.3	1,01,505.3	1,00,171.8	1,482.6	1,708.2	1,878.3	1,789.3
ii) Tourism	4,998.7	5,112.2	5,112.2	6,458.5	1,170.8	1,259.2	1,498.3	1,166.4
iii) Civil Supplies	6,318.9	10,818.2	10,818.2	11,398.5	2,401.9	3,372.2	3,403.1	3,227.3
iv) Others +	3,467.1	3,808.4	3,808.4	3,911.2	2,016.5	2,014.9	2,141.0	1,991.2
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	5,49,628.4	6,12,837.4	6,12,837.4	6,25,364.2	4,26,750.6	4,43,853.8	4,81,602.9	5,02,630.2
A. Organs of State	42,051.2	60,009.9	60,009.9	47,517.5	19,915.4	12,462.6	24,181.6	14,705.1
B. Fiscal Services (i + ii)	14,517.2	16,432.9	16,432.9	14,267.3	11,481.7	13,419.1	14,095.4	13,956.4
i) Collection of Taxes and Duties	14,473.2	16,336.0	16,336.0	14,158.4	11,322.9	13,257.6	13,906.0	13,786.2
ii) Other Fiscal Services	44.1	96.9	96.9	108.9	158.8	161.5	189.3	170.2
C. Interest Payments and Servicing of Debt (1 + 2)	1,23,031.1	1,33,369.3	1,33,369.3	1,47,378.5	62,780.3	70,473.5	73,238.0	90,301.0
1. Appropriation for Reduction or Avoidance of Debt	9,221.2	9,800.0	9,800.0	12,700.0	4,590.0	10,000.0	10,000.0	11,000.0
2. Interest Payments (i to iv)	1,13,809.9	1,23,569.3	1,23,569.3	1,34,678.5	58,190.3	60,473.5	63,238.0	79,301.0
i) Interest on Loans from the Centre	1,888.1	2,341.9	2,341.9	2,813.3	1,763.9	2,323.0	2,323.0	1,500.0
ii) Interest on Internal Debt	94,703.3	1,03,222.4	1,03,222.4	1,12,060.2	45,926.4	47,550.5	47,551.6	56,300.0
<i>of which:</i>								
(a) Interest on Market Loans	85,588.3	94,106.0	94,106.0	1,02,532.1	44,773.0	45,824.5	45,825.6	54,958.4
(b) Interest on NSSF	4,015.2	3,600.0	3,600.0	3,100.0	1,153.5	1,200.0	1,200.0	1,041.6
iii) Interest on Small Savings, State Provident Funds, etc.	17,036.5	17,300.0	17,300.0	18,800.0	10,500.0	10,500.0	10,500.0	20,500.0
iv) Others	182.0	705.0	705.0	1,005.0		100.0	2,863.5	1,001.0
D. Administrative Services (i to v)	1,89,417.2	2,14,916.9	2,14,916.9	2,29,201.2	1,32,823.5	1,50,691.9	1,44,986.6	1,58,312.1
i) Secretariat- General Services	11,448.3	12,841.6	12,841.6	12,740.5	24,667.4	33,487.1	20,401.4	37,740.0
ii) District Administration	6,900.4	7,950.5	7,950.5	9,216.1	6,100.2	6,158.6	6,656.0	5,877.7
iii) Police	1,10,754.7	1,24,954.8	1,24,954.8	1,35,418.9	71,279.0	72,619.7	76,943.4	75,245.3
iv) Public Works	28,666.8	30,548.3	30,548.3	31,734.2	6,795.1	8,222.5	9,110.5	7,960.0
v) Others ++	31,647.1	38,621.7	38,621.7	40,091.5	23,981.8	30,204.0	31,875.1	31,489.2
E. Pensions	1,78,988.2	1,86,471.2	1,86,471.2	1,85,221.0	1,99,472.1	1,96,575.1	2,24,802.6	2,25,085.1
F. Miscellaneous General Services	1,623.5	1,637.1	1,637.1	1,778.8	277.5	231.6	298.8	270.5
<i>of which:</i>								
Payment on account of State Lotteries	130.2	180.2	180.2	217.9	277.5	231.6	298.8	270.5
III. Grants-in-Aid and Contributions	-	-	-	-	-	-	-	-
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	-	-	-	-	-	-	-

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	14,81,970.7	16,89,287.3	16,14,496.3	17,12,652.7	1,48,83,177.4	1,83,56,302.3	1,86,06,544.4	2,00,19,999.9
I. DEVELOPMENTAL EXPENDITURE (A + B)	7,60,143.3	8,76,336.6	8,11,284.7	8,57,521.6	1,05,80,298.0	1,37,90,284.3	1,41,41,945.1	1,49,61,517.4
A. Social Services (1 to 12)	4,31,793.5	4,38,572.4	4,57,607.3	4,66,436.9	63,34,797.8	88,78,640.7	92,84,680.3	94,56,978.9
1. Education, Sports, Art and Culture	2,21,666.6	2,30,090.9	2,42,460.1	2,46,936.2	26,04,250.9	30,28,278.1	31,14,471.7	32,11,118.0
2. Medical and Public Health	76,996.9	83,401.6	84,113.2	87,881.5	11,85,617.8	16,46,714.3	17,82,642.4	17,40,035.4
3. Family Welfare	4,517.2	8,652.3	6,016.5	8,729.4	61,278.9	89,172.9	88,938.2	97,056.2
4. Water Supply and Sanitation	11,516.3	11,812.5	13,496.5	12,131.8	3,59,448.8	2,93,811.0	3,50,805.8	2,72,451.9
5. Housing	38,475.2	22,175.5	13,183.8	27,093.8	45,520.3	56,927.7	57,163.3	70,345.0
6. Urban Development	8,183.6	13,987.3	13,854.3	10,125.3	3,97,874.5	3,93,213.0	4,33,453.0	5,33,587.6
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,058.3	6,228.8	5,571.6	5,167.3	3,24,628.8	4,08,412.2	4,38,987.9	4,70,301.1
8. Labour and Labour Welfare	4,488.5	5,116.8	5,120.8	4,806.4	36,026.8	55,426.5	63,858.5	56,722.8
9. Social Security and Welfare	32,636.5	30,128.5	31,362.2	35,071.5	8,38,740.7	22,95,012.5	23,50,458.2	24,35,392.7
10. Nutrition	15,931.5	11,528.3	10,770.9	10,647.1	1,11,007.2	1,05,781.4	90,897.5	1,03,000.0
11. Relief on account of Natural Calamities	7,244.1	5,503.0	24,239.9	5,745.0	2,86,840.4	3,98,722.0	3,99,000.0	4,09,000.0
12. Others*	6,078.7	9,947.1	7,417.7	12,101.8	83,562.8	1,07,169.2	1,14,003.9	57,968.0
B. Economic Services (1 to 9)	3,28,349.8	4,37,764.2	3,53,677.3	3,91,084.7	42,45,500.2	49,11,643.6	48,57,264.8	55,04,538.5
1. Agriculture and Allied Activities (i to xii)	92,031.9	1,17,109.2	1,10,633.1	1,14,499.0	13,67,868.4	19,03,700.0	18,38,016.6	20,70,583.7
i) Crop Husbandry	42,769.1	60,985.9	56,417.9	56,973.6	7,04,658.2	12,52,005.0	12,13,463.9	14,17,266.1
ii) Soil and Water Conservation	6,748.9	6,639.3	6,685.4	7,076.6	45,790.3	66,526.4	66,587.3	66,502.5
iii) Animal Husbandry	10,537.0	13,429.0	12,385.6	12,593.4	68,441.7	86,745.3	90,063.2	89,695.5
iv) Dairy Development	-	-	13.7	-	479.9	16,884.9	15,189.9	14,766.7
v) Fisheries	4,708.3	10,533.4	6,051.8	9,406.2	58,818.8	60,849.6	60,168.8	53,616.0
vi) Forestry and Wild Life	12,343.1	13,692.0	13,073.0	14,911.8	1,05,261.1	1,27,271.4	1,32,226.4	1,37,386.4
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	10,275.2	7,182.9	10,884.9	8,670.7	2,33,148.0	1,23,087.1	85,705.6	1,00,134.8
ix) Agricultural Research and Education	2,018.5	2,038.5	2,068.1	1,976.9	29,751.6	45,953.6	45,967.4	50,736.6
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	2,631.8	2,608.3	3,052.7	2,889.8	1,21,065.9	1,23,712.7	1,27,977.0	1,34,898.9
xii) Other Agricultural Programmes	-	-	-	-	453.0	664.0	667.1	5,580.2
2. Rural Development	69,176.8	1,44,783.8	64,314.4	94,781.8	14,74,847.2	16,68,459.4	16,17,250.6	17,44,771.9
3. Special Area Programmes	3,581.2	3,098.2	3,393.3	3,763.4	42,117.8	9,000.0	6,000.0	3,015.1
4. Irrigation and Flood Control	3,744.4	4,511.4	4,096.9	4,246.8	3,34,565.6	3,61,522.4	3,92,062.1	3,93,838.4
<i>of which:</i>								
i) Major and Medium Irrigation	-	-	-	-	90,660.5	1,06,255.7	1,07,449.8	1,21,156.0
ii) Minor Irrigation	3,744.4	4,511.4	4,096.9	4,246.8	1,99,793.2	2,06,242.4	2,36,344.4	2,13,084.4
iii) Flood Control and Drainage	-	-	-	-	22,268.6	23,336.1	23,639.7	24,772.6
5. Energy	77,862.3	82,196.1	77,329.2	83,056.2	14,145.4	20,123.3	30,173.0	1,20,442.7
<i>of which: Power</i>	76,919.2	81,521.0	76,709.8	82,425.9	2,330.7	8,304.3	8,354.0	14,231.2
6. Industry and Minerals (i to iii)	17,291.2	16,126.8	20,283.2	17,023.9	1,98,849.2	2,25,815.1	2,47,204.8	2,54,093.6
i) Village and Small Industries	12,929.0	12,143.0	15,946.6	12,748.3	40,659.2	71,668.0	67,678.5	85,103.0
ii) Industries@	4,362.2	3,983.8	4,336.6	4,275.7	74,302.3	80,147.1	98,026.3	95,890.6
iii) Others**	-	-	-	-	83,887.7	74,000.0	81,500.0	73,100.0

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	48,402.3	52,856.5	56,308.3	55,002.1	4,19,231.4	4,96,440.8	5,06,869.3	5,58,352.7
i) Roads and Bridges	38,843.0	42,803.7	45,781.5	44,765.7	3,35,971.6	3,59,161.4	3,68,633.1	4,19,774.4
ii) Others @@	9,559.3	10,052.8	10,526.8	10,236.5	83,259.8	1,37,279.5	1,38,236.2	1,38,578.3
8. Science, Technology and Environment	1,587.7	1,420.5	1,500.4	1,365.8	17,600.1	21,483.1	24,361.4	42,323.4
9. General Economic Services (i to iv)	14,672.2	15,661.7	15,818.5	17,345.7	3,76,275.0	2,05,099.4	1,95,327.0	3,17,117.0
i) Secretariat- Economic Services	6,541.7	6,885.4	6,900.2	7,981.8	3,39,685.9	1,59,159.0	1,46,863.8	2,60,184.0
ii) Tourism	2,125.0	2,047.6	2,150.6	2,478.3	28,290.0	31,820.0	34,265.7	40,058.8
iii) Civil Supplies	-	-	-	-	4,679.8	3,232.6	3,209.2	5,703.5
iv) Others +	6,005.6	6,728.7	6,767.8	6,885.6	3,619.3	10,887.8	10,988.3	11,170.7
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	7,21,827.5	8,12,950.7	8,03,211.6	8,55,131.0	41,47,904.8	43,85,275.3	42,82,980.6	48,75,360.0
A. Organs of State	16,641.1	14,996.5	18,410.7	13,426.6	1,33,295.3	2,33,284.5	2,28,089.6	1,93,301.2
B. Fiscal Services (i + ii)	9,717.3	10,331.2	10,911.5	10,789.2	1,51,967.6	1,81,432.4	1,78,248.2	1,78,586.3
i) Collection of Taxes and Duties	9,707.3	10,323.2	10,901.5	10,781.2	1,51,320.7	1,80,509.4	1,77,309.1	1,77,476.3
ii) Other Fiscal Services	10.0	8.0	10.0	8.0	646.9	923.0	939.0	1,109.9
C. Interest Payments and Servicing of Debt (1 + 2)	1,06,843.5	1,36,885.0	1,29,349.0	1,43,182.5	5,18,113.5	5,50,000.0	5,50,000.0	6,50,000.0
1. Appropriation for Reduction or Avoidance of Debt	-	150.0	10,000.0	10,500.0	-	-	-	-
2. Interest Payments (i to iv)	1,06,843.5	1,36,735.0	1,19,349.0	1,32,682.5	5,18,113.5	5,50,000.0	5,50,000.0	6,50,000.0
i) Interest on Loans from the Centre	791.2	763.0	845.0	860.0	24,008.7	33,249.4	33,249.4	41,048.9
ii) Interest on Internal Debt	95,341.7	1,24,037.1	1,07,904.0	1,21,922.5	3,15,344.7	3,25,041.6	3,25,041.6	4,10,321.1
<i>of which:</i>	-	-	-	-	-	-	-	-
(a) Interest on Market Loans	89,536.5	1,15,846.7	1,02,050.7	1,16,025.4	1,54,963.8	1,38,336.5	1,38,336.5	1,69,310.1
(b) Interest on NSSF	768.8	1,050.0	770.0	750.0	53,739.9	45,500.0	45,500.0	40,000.0
iii) Interest on Small Savings, State Provident Funds, etc.	10,710.6	11,935.0	10,600.0	9,900.0	1,78,736.1	1,91,700.0	1,91,700.0	1,97,830.0
iv) Others	-	-	-	-	24.1	9.0	9.0	800.0
D. Administrative Services (i to v)	2,77,253.5	2,94,643.3	3,02,537.8	3,00,163.6	8,28,740.2	10,20,482.8	10,96,836.4	12,16,911.1
i) Secretariat- General Services	24,240.4	26,762.4	26,818.0	27,316.5	55,992.1	1,00,204.7	97,419.8	96,594.2
ii) District Administration	19,360.8	20,696.7	20,584.3	20,855.3	27,437.7	35,647.4	36,342.0	37,781.1
iii) Police	1,82,770.7	1,93,485.7	1,98,645.0	1,96,930.7	4,49,827.5	5,13,131.8	5,80,926.4	6,83,105.3
iv) Public Works	22,750.1	23,455.3	26,303.6	23,987.0	1,66,592.2	1,86,725.0	1,92,752.7	1,99,450.2
v) Others ++	28,131.5	30,243.1	30,186.8	31,074.1	1,28,890.8	1,84,773.9	1,89,395.4	1,99,980.1
E. Pensions	3,10,191.9	3,55,705.1	3,41,591.0	3,87,171.0	20,10,753.7	21,94,014.0	21,94,014.0	24,80,000.0
F. Miscellaneous General Services	1,180.3	389.7	411.6	398.1	5,05,034.5	2,06,061.6	35,792.5	1,56,561.5
<i>of which:</i>								
Payment on account of State Lotteries	1,180.3	389.6	411.6	398.1	-	-	-	-
III. Grants-in-Aid and Contributions	-	-	-	-	1,54,974.6	1,80,742.7	1,81,618.7	1,83,122.5
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	-	-	-	1,54,974.6	1,80,742.7	1,81,618.7	1,83,122.5

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	1,17,40,736.3	1,27,13,433.0	1,32,40,513.4	1,35,69,760.0	2,42,23,087.8	2,90,21,939.6	2,94,55,742.7	3,25,54,589.9
I. DEVELOPMENTAL EXPENDITURE (A + B)	56,99,286.4	64,08,835.0	68,59,373.0	66,65,329.3	1,64,55,318.7	2,03,01,134.0	2,04,38,100.2	2,29,79,279.7
A. Social Services (1 to 12)	31,96,093.8	35,57,771.7	35,85,384.6	37,60,166.3	1,01,88,390.8	1,30,79,232.8	1,27,94,747.4	1,41,09,780.0
1. Education, Sports, Art and Culture	15,12,150.5	16,77,747.0	16,56,029.2	18,47,085.5	49,27,726.6	62,51,613.7	61,19,153.3	65,78,054.0
2. Medical and Public Health	4,48,806.6	5,36,750.1	5,26,796.3	5,77,112.2	14,93,141.6	18,81,745.7	18,93,717.2	20,90,994.8
3. Family Welfare	29,090.8	25,134.4	24,268.4	25,483.4	4,33,861.1	4,66,173.4	4,93,613.5	5,31,849.1
4. Water Supply and Sanitation	93,094.2	1,01,725.3	1,00,799.6	1,02,150.0	4,64,337.9	5,19,634.4	5,47,973.2	6,36,841.7
5. Housing	33,431.7	1,50,045.1	30,786.3	44,620.3	6,351.4	9,275.3	11,055.1	9,799.9
6. Urban Development	11,128.9	17,433.6	1,11,916.0	21,139.3	6,84,294.3	10,62,990.4	9,70,639.3	10,55,021.6
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,06,262.2	70,370.8	93,007.6	74,942.3	1,50,958.5	2,67,671.3	2,57,589.9	2,77,280.3
8. Labour and Labour Welfare	29,770.7	38,130.2	33,479.4	41,090.1	1,55,621.9	2,02,693.7	1,99,165.8	2,49,791.2
9. Social Security and Welfare	7,43,676.7	7,81,531.5	7,99,809.1	8,24,422.5	13,29,817.7	17,43,326.0	15,95,216.7	19,22,937.0
10. Nutrition	19,261.0	37,932.0	49,899.2	47,101.0	2,53,304.7	3,65,475.7	3,61,130.0	3,62,162.7
11. Relief on account of Natural Calamities	1,08,425.3	70,252.7	86,867.7	70,175.2	2,38,393.1	2,79,676.2	3,10,957.6	3,56,660.8
12. Others*	60,995.3	50,719.1	71,725.8	84,844.4	50,582.0	28,957.1	34,535.7	38,386.8
B. Economic Services (1 to 9)	25,03,192.6	28,51,063.3	32,73,988.4	29,05,163.0	62,66,927.9	72,21,901.1	76,43,352.8	88,69,499.7
1. Agriculture and Allied Activities (i to xii)	12,09,285.4	13,54,200.3	14,04,518.2	14,08,683.8	10,94,565.6	13,74,226.0	13,33,792.3	15,53,767.0
i) Crop Husbandry	10,15,011.1	11,42,220.5	11,70,719.9	11,68,035.4	4,25,741.5	5,03,675.0	5,13,275.9	6,52,906.4
ii) Soil and Water Conservation	18,254.9	15,103.0	16,245.6	17,147.0	8,575.6	9,710.9	9,515.9	10,492.0
iii) Animal Husbandry	51,894.5	57,024.2	54,392.3	62,455.7	2,79,879.0	3,23,244.6	2,89,597.1	3,42,788.6
iv) Dairy Development	2,243.7	2,688.9	2,187.3	2,650.0	55,000.0	60,000.0	50,000.0	65,000.0
v) Fisheries	4,081.3	3,159.4	4,540.3	3,031.5	1,447.2	1,946.3	2,483.0	2,245.5
vi) Forestry and Wild Life	23,180.2	26,299.6	25,979.6	28,110.5	81,339.5	1,20,804.7	1,05,548.8	1,46,464.7
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	3,368.1	2,000.0	12,500.0	8,650.0	-	0.0	-	0.0
ix) Agricultural Research and Education	47,565.3	47,218.5	61,311.1	58,818.0	40,262.1	33,975.0	36,734.9	34,551.4
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	43,410.1	58,184.7	56,343.7	59,490.7	1,59,603.8	2,72,766.6	2,84,040.2	2,56,142.8
xii) Other Agricultural Programmes	276.2	301.6	298.3	295.0	42,717.0	48,102.9	42,596.6	43,175.4
2. Rural Development	60,590.8	99,287.4	1,02,325.6	1,42,724.2	12,01,413.7	19,47,973.6	19,81,725.7	23,58,555.2
3. Special Area Programmes	-	-	-	-	139.6	298.7	118.1	12,785.7
4. Irrigation and Flood Control	1,09,571.0	1,24,514.6	1,16,675.4	1,23,665.8	2,34,373.7	2,87,149.1	2,88,805.7	3,25,979.4
of which:								
i) Major and Medium Irrigation	85,434.0	97,888.7	93,036.1	98,356.0	2,15,961.5	2,63,707.4	2,64,416.6	3,00,711.9
ii) Minor Irrigation	11,217.3	12,477.8	10,491.7	11,533.1	15,971.1	17,320.7	18,375.7	17,774.8
iii) Flood Control and Drainage	12,919.8	14,148.1	13,147.6	13,776.7	-	-	-	-
5. Energy	6,81,828.0	7,80,448.0	11,38,643.0	7,61,449.0	27,04,043.6	28,05,821.9	32,88,103.8	36,94,542.8
of which: Power	6,81,828.0	7,80,448.0	11,38,643.0	7,61,448.0	27,03,797.5	28,05,452.6	32,87,810.6	36,94,213.7
6. Industry and Minerals (i to iii)	2,93,750.3	3,33,655.1	3,35,190.3	3,30,642.3	55,506.3	77,309.7	77,784.5	1,06,408.0
i) Village and Small Industries	27,802.2	12,609.4	13,047.5	12,589.6	26,351.5	36,842.5	35,301.9	70,973.0
ii) Industries@	2,65,948.1	3,21,045.7	3,22,142.8	3,18,052.7	29,154.8	40,467.2	42,482.6	35,435.1
iii) Others**	-	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	63,123.5	62,898.5	57,793.4	61,670.7	5,35,941.4	4,05,851.3	4,07,757.3	4,89,295.3
i) Roads and Bridges	14,592.7	19,260.0	21,363.0	23,420.0	4,55,335.3	2,86,195.1	3,37,207.3	3,64,295.1
ii) Others @@	48,530.9	43,638.5	36,430.4	38,250.6	80,606.1	1,19,656.1	70,550.0	1,25,000.1
8. Science, Technology and Environment	2,716.1	3,370.1	3,062.9	3,578.7	1,714.9	2,358.4	2,489.3	3,551.2
9. General Economic Services (i to iv)	82,327.4	92,689.3	1,15,779.7	72,748.5	4,39,229.1	3,20,912.5	2,62,776.2	3,24,615.2
i) Secretariat- Economic Services	1,842.9	4,439.2	3,473.4	5,574.3	5,714.5	6,234.8	5,938.9	7,176.7
ii) Tourism	6,143.4	9,284.4	2,552.3	1,475.8	8,749.8	13,865.9	12,967.7	16,673.5
iii) Civil Supplies	71,352.3	75,488.7	1,06,545.7	62,428.0	1,30,210.6	1,65,320.3	1,46,137.5	1,54,411.0
iv) Others +	2,988.9	3,476.9	3,208.3	3,270.5	2,94,554.2	1,35,491.5	97,732.1	1,46,353.9
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	57,11,842.5	57,51,217.2	57,90,741.6	62,25,320.5	77,67,763.9	87,20,798.6	90,17,635.5	95,75,302.1
A. Organs of State	1,65,259.2	1,89,561.2	1,96,144.4	1,65,179.5	2,38,530.5	3,20,557.7	2,96,873.1	2,49,900.4
B. Fiscal Services (i + ii)	53,715.1	71,006.3	1,11,101.0	58,714.1	2,55,286.6	3,33,151.2	3,49,690.1	3,72,452.1
i) Collection of Taxes and Duties	52,470.3	69,613.8	1,09,226.0	57,439.7	2,54,719.5	3,33,094.6	3,49,608.6	3,72,283.8
ii) Other Fiscal Services	1,244.8	1,392.5	1,875.0	1,274.4	567.1	56.6	81.5	168.3
C. Interest Payments and Servicing of Debt (1 + 2)	24,30,192.5	23,90,000.0	23,95,372.2	24,99,549.1	34,12,777.7	38,23,782.9	40,95,313.9	41,55,821.8
1. Appropriation for Reduction or Avoidance of Debt	1,75,000.0	0.0	0.0	0.0	-	70,000.0	1,83,500.0	1,50,000.0
2. Interest Payments (i to iv)	22,55,192.5	23,90,000.0	23,95,372.2	24,99,549.1	34,12,777.7	37,53,782.9	39,11,813.9	40,05,821.8
i) Interest on Loans from the Centre	26,382.0	25,500.0	25,704.1	26,053.8	92,690.9	96,864.7	97,092.3	1,03,426.7
ii) Interest on Internal Debt	19,82,952.5	21,70,774.3	21,17,741.8	22,06,059.1	27,25,926.7	30,60,301.5	31,47,688.6	31,81,697.9
<i>of which:</i>								
(a) Interest on Market Loans	16,10,433.6	18,17,032.0	17,47,041.1	18,81,550.0	23,21,299.7	27,04,573.8	27,95,526.5	29,07,034.0
(b) Interest on NSSF	1,07,401.5	89,707.0	89,707.0	71,808.0	88,036.4	72,483.9	74,289.9	56,931.4
iii) Interest on Small Savings, State Provident Funds, etc.	1,55,169.5	1,13,698.4	1,48,589.5	1,55,992.8	5,25,262.5	5,12,518.8	5,76,219.4	6,29,085.5
iv) Others	90,688.6	80,027.3	1,03,336.9	1,11,443.5	68,897.6	84,097.8	90,813.6	91,611.8
D. Administrative Services (i to v)	10,22,532.6	10,60,242.6	11,05,992.3	13,67,733.7	10,49,087.4	12,29,522.9	12,51,171.4	14,07,231.9
i) Secretariat- General Services	28,378.7	26,956.8	26,560.3	33,193.7	32,263.6	37,313.4	40,963.7	40,943.3
ii) District Administration	47,913.0	51,938.6	50,792.9	50,736.2	72,174.1	90,874.4	92,308.1	1,00,593.4
iii) Police	8,00,178.9	8,27,606.3	8,24,424.9	8,52,121.3	8,43,814.6	9,86,263.9	9,87,856.2	10,74,163.8
iv) Public Works	46,819.2	48,483.6	50,851.5	50,557.4	-21,272.9	-29,823.6	-33,926.1	-10,829.9
v) Others ++	99,242.9	1,05,257.2	1,53,362.8	3,81,125.0	1,22,108.0	1,44,894.7	1,63,969.5	2,02,361.3
E. Pensions	20,09,033.5	19,80,000.0	19,60,221.2	20,75,011.2	27,20,319.3	29,01,655.9	30,22,962.3	33,88,152.3
F. Miscellaneous General Services	31,109.6	60,407.2	21,910.6	59,132.9	91,762.3	1,12,128.1	1,624.7	1,743.8
<i>of which:</i>								
Payment on account of State Lotteries	7,505.2	14,480.0	12,050.6	13,093.0	-	-	-	-
III. Grants-in-Aid and Contributions	3,29,607.4	5,53,380.8	5,90,398.7	6,79,110.3	5.2	7.0	7.0	8.0
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3,29,607.4	5,53,380.8	5,90,398.7	6,79,110.3	5.2	7.0	7.0	8.0

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	8,22,055.0	10,24,979.2	9,96,974.3	11,02,817.3	3,09,71,776.7	3,48,28,871.7	3,40,37,390.7	3,73,20,369.4
I. DEVELOPMENTAL EXPENDITURE (A + B)	4,84,272.2	6,03,552.4	6,11,413.3	6,32,240.3	1,72,81,837.1	1,94,13,669.9	1,90,38,621.6	2,04,97,099.6
A. Social Services (1 to 12)	2,88,947.9	3,49,034.6	3,45,842.6	3,39,980.6	1,01,24,550.9	1,19,46,582.8	1,15,78,725.0	1,28,96,320.5
1. Education, Sports, Art and Culture	1,39,459.4	1,65,401.1	1,63,705.7	1,73,034.0	46,21,301.1	52,97,000.6	47,76,140.7	55,71,589.3
2. Medical and Public Health	60,092.6	67,129.2	67,170.7	69,796.0	13,57,481.9	15,27,740.1	15,60,900.0	16,61,081.4
3. Family Welfare	2,006.9	2,306.4	2,306.4	2,159.5	2,98,214.5	3,29,894.4	3,89,259.6	3,41,537.2
4. Water Supply and Sanitation	7,344.5	11,976.4	12,450.9	10,741.1	49,997.5	83,584.0	55,318.3	72,274.1
5. Housing	19,351.6	13,025.9	13,195.9	11,989.5	2,61,160.5	4,25,259.5	4,55,146.5	3,66,558.1
6. Urban Development	5,791.9	10,917.4	11,102.7	11,034.9	1,34,644.6	1,99,708.1	79,215.1	1,96,800.2
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9,815.1	9,647.6	9,702.3	6,057.8	4,26,215.5	4,43,553.1	4,69,171.4	4,74,190.4
8. Labour and Labour Welfare	1,428.3	2,015.9	1,994.2	2,348.3	1,02,031.4	1,18,556.4	1,08,299.8	3,22,331.1
9. Social Security and Welfare	18,934.8	29,059.5	25,871.7	30,866.9	20,89,675.4	28,41,763.9	28,78,100.7	29,46,770.9
10. Nutrition	3,699.0	2,199.6	2,204.8	3,079.7	4,87,157.8	5,93,459.6	6,33,364.3	6,73,244.8
11. Relief on account of Natural Calamities	15,779.6	29,885.0	30,803.5	13,020.9	2,17,771.7	1.9	79,881.6	1,71,556.9
12. Others*	5,244.3	5,470.6	5,333.9	5,851.9	78,899.1	86,061.3	93,927.2	98,386.1
B. Economic Services (1 to 9)	1,95,324.3	2,54,517.8	2,65,570.7	2,92,259.7	71,57,286.2	74,67,087.0	74,59,896.5	76,00,779.2
1. Agriculture and Allied Activities (i to xii)	65,949.0	88,258.0	88,255.2	1,06,498.9	19,65,856.3	22,15,972.3	20,42,897.1	21,73,960.3
i) Crop Husbandry	30,242.0	42,385.8	42,281.1	56,811.3	10,94,927.3	13,45,504.4	11,97,698.9	14,05,347.8
ii) Soil and Water Conservation	3,801.4	5,460.5	5,460.5	4,828.9	10,254.0	9,934.7	11,393.4	11,868.2
iii) Animal Husbandry	6,784.4	9,297.0	9,354.7	11,294.0	87,242.5	1,03,788.2	1,06,853.6	1,15,197.4
iv) Dairy Development	2,069.0	899.9	899.9	891.5	8,569.7	6,092.0	12,798.3	11,048.8
v) Fisheries	2,553.9	3,593.2	3,609.5	2,748.3	53,289.8	66,531.3	74,671.1	65,216.8
vi) Forestry and Wild Life	13,954.0	17,761.3	17,777.6	19,586.3	57,964.9	61,657.0	66,069.8	66,502.8
vii) Plantations	1,096.5	801.5	801.5	1,035.1	-	-	-	-
viii) Food Storage and Warehousing	3,193.6	4,339.4	4,373.6	5,237.3	-	0.0	0.0	5,000.0
ix) Agricultural Research and Education	-	-	-	-	1,04,402.3	1,07,833.8	1,07,340.2	1,10,200.6
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	2,254.1	3,719.4	3,696.9	4,066.3	5,23,233.6	4,87,268.2	4,38,030.9	3,56,173.0
xii) Other Agricultural Programmes	-	-	-	-	25,972.2	27,362.7	28,040.8	27,404.9
2. Rural Development	27,721.6	40,582.8	40,686.4	45,184.4	6,76,330.9	6,62,001.9	7,41,331.2	8,33,522.4
3. Special Area Programmes	2,490.8	4,110.0	3,860.0	2,110.0	1,908.2	831.4	549.4	567.6
4. Irrigation and Flood Control	4,002.5	3,883.8	3,892.8	3,729.2	2,86,076.2	3,70,334.5	3,34,362.2	4,53,273.2
<i>of which:</i>								
i) Major and Medium Irrigation	-	-	-	-	2,51,058.9	3,27,331.0	2,96,030.7	4,12,092.2
ii) Minor Irrigation	3,034.5	3,883.8	3,892.8	3,729.2	14,108.9	15,842.1	15,770.8	16,838.5
iii) Flood Control and Drainage	968.0	0.0	0.0	0.0	20,908.4	27,161.3	22,560.8	24,342.4
5. Energy	42,393.0	45,657.8	56,148.8	54,097.8	24,03,718.8	21,21,124.6	22,84,585.2	15,28,571.5
<i>of which: Power</i>	244.3	255.8	255.8	246.2	24,03,687.5	21,20,991.6	22,84,477.6	15,28,468.9
6. Industry and Minerals (i to iii)	7,277.5	11,722.5	11,860.7	11,376.9	3,29,986.5	4,70,848.5	3,89,012.2	5,64,907.6
i) Village and Small Industries	5,430.0	8,276.3	8,433.5	8,483.3	2,41,818.7	2,70,292.9	2,79,059.8	3,18,254.4
ii) Industries@	1,737.5	3,446.3	3,427.3	2,893.6	88,167.8	2,00,555.7	1,09,952.3	2,46,653.3
iii) Others**	110.0	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	37,876.4	42,221.1	42,183.1	49,383.5	3,30,349.4	4,23,597.7	3,84,961.3	4,90,543.0
i) Roads and Bridges	30,107.1	32,916.9	32,841.0	39,222.1	1,42,048.5	1,52,360.4	1,51,645.7	1,85,762.3
ii) Others @@	7,769.3	9,304.2	9,342.1	10,161.4	1,88,300.9	2,71,237.3	2,33,315.6	3,04,780.7
8. Science, Technology and Environment	1,265.9	2,282.7	2,863.2	3,031.3	4,587.1	5,051.6	6,747.7	8,100.8
9. General Economic Services (i to iv)	6,347.6	15,799.3	15,820.5	16,847.8	11,58,472.9	11,97,324.6	12,75,450.3	15,47,332.8
i) Secretariat- Economic Services	546.6	6,750.4	6,761.9	7,536.1	11,597.2	13,114.2	13,827.4	14,078.2
ii) Tourism	3,920.8	6,766.0	6,777.0	6,459.2	3,704.0	3,820.2	5,123.0	4,000.8
iii) Civil Supplies	272.9	361.6	367.3	382.1	11,20,829.7	11,33,521.6	12,13,325.7	14,80,229.8
iv) Others +	1,607.3	1,921.4	1,914.4	2,470.4	22,342.1	46,868.6	43,174.3	49,023.9
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	3,28,195.3	4,06,803.0	3,69,416.1	4,56,223.8	1,13,33,568.6	1,29,33,538.8	1,25,88,537.9	1,41,38,085.5
A. Organs of State	18,851.5	18,384.6	18,838.1	18,064.6	2,47,005.5	3,47,313.7	3,98,640.9	2,86,253.5
B. Fiscal Services (i + ii)	8,965.1	11,447.9	11,568.3	11,576.8	1,79,400.4	1,95,130.0	2,18,666.5	2,19,177.1
i) Collection of Taxes and Duties	8,920.1	11,423.9	11,544.3	11,532.8	1,78,612.6	1,94,277.7	2,17,842.7	2,18,290.6
ii) Other Fiscal Services	45.0	24.0	24.0	44.0	787.9	852.3	823.8	886.4
C. Interest Payments and Servicing of Debt (1 + 2)	83,862.9	93,834.3	95,013.7	1,09,237.2	54,84,885.2	63,63,426.8	60,63,190.1	70,84,932.7
1. Appropriation for Reduction or Avoidance of Debt	1,500.0	2,000.0	2,000.0	2,100.0	1,28,315.9	1,17,839.4	27,468.9	1,73,572.0
2. Interest Payments (i to iv)	82,362.9	91,834.3	93,013.7	1,07,137.2	53,56,569.3	62,45,587.4	60,35,721.2	69,11,360.7
i) Interest on Loans from the Centre	650.8	618.1	618.1	679.9	1,64,441.3	2,24,754.8	2,17,995.8	2,51,763.2
ii) Interest on Internal Debt	72,232.8	80,796.2	81,975.6	96,557.3	44,08,270.8	50,31,046.0	49,23,461.6	56,64,512.9
<i>of which:</i>								
(a) Interest on Market Loans	69,894.3	78,335.7	79,515.2	94,214.1	41,41,753.5	47,60,293.6	46,98,706.7	54,21,541.6
(b) Interest on NSSF	907.4	772.2	772.2	636.9	1,18,472.5	1,01,109.2	1,01,109.2	83,746.0
iii) Interest on Small Savings, State Provident Funds, etc.	9,045.4	9,420.0	9,420.0	8,900.0	7,48,084.0	9,70,461.2	8,72,108.0	9,66,650.1
iv) Others	434.0	1,000.0	1,000.0	1,000.0	35,773.1	19,325.5	22,155.9	28,434.5
D. Administrative Services (i to v)	83,759.1	99,997.0	98,656.8	1,06,132.3	15,24,682.6	17,12,764.7	16,75,207.2	18,76,319.3
i) Secretariat- General Services	9,518.3	10,280.3	10,068.8	12,183.0	35,311.0	42,934.4	46,120.6	67,769.4
ii) District Administration	4,169.6	4,858.2	4,949.2	7,000.6	1,89,204.3	2,00,712.1	2,03,478.1	2,53,318.5
iii) Police	52,860.7	61,019.8	59,822.1	62,923.4	10,29,993.1	11,55,199.1	11,11,700.4	12,30,550.7
iv) Public Works	4,870.0	6,053.4	6,040.1	6,254.0	67,947.3	91,838.5	87,819.4	89,524.2
v) Others ++	12,340.5	17,785.3	17,776.6	17,771.2	2,02,227.0	2,22,080.6	2,26,088.7	2,35,156.5
E. Pensions	1,30,108.6	1,51,278.7	1,40,478.7	1,76,224.0	37,69,680.9	42,50,925.0	41,43,744.8	46,21,408.7
F. Miscellaneous General Services	2,648.1	31,860.5	4,860.5	34,989.0	1,27,914.1	63,978.6	89,088.4	49,994.3
<i>of which:</i>								
Payment on account of State Lotteries	298.7	372.4	372.4	378.1	-	-	-	-
III. Grants-in-Aid and Contributions	9,587.6	14,623.8	16,144.9	14,353.3	23,56,370.9	24,81,663.1	24,10,231.3	26,85,184.3
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	9,587.6	14,623.8	16,144.9	14,353.3	23,56,370.9	24,81,663.1	24,10,231.3	26,85,184.3

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	1,68,51,408.8	2,20,94,481.3	1,96,21,898.0	2,26,98,228.9	18,34,204.6	21,17,087.3	22,56,864.3	24,52,017.8
I. DEVELOPMENTAL EXPENDITURE (A + B)	1,12,86,845.5	1,77,17,343.9	1,52,51,724.7	1,78,68,850.3	10,38,346.5	12,16,779.0	13,18,264.0	14,77,877.9
A. Social Services (1 to 12)	58,61,010.4	91,43,722.9	81,12,542.5	1,10,96,666.2	7,60,562.1	8,25,384.0	9,09,562.7	10,43,131.9
1. Education, Sports, Art and Culture	19,18,473.6	20,57,598.3	20,25,976.1	22,58,055.8	2,47,206.1	3,12,439.6	3,37,656.4	3,54,208.9
2. Medical and Public Health	6,05,150.0	7,40,478.4	7,12,269.4	8,29,128.9	89,116.5	1,08,746.0	1,11,398.5	1,16,999.7
3. Family Welfare	2,06,900.8	2,14,862.1	1,94,930.8	2,47,891.6	28,131.9	38,345.6	55,839.6	60,218.5
4. Water Supply and Sanitation	1,17,730.6	94,333.9	85,254.5	1,15,426.7	27,230.4	33,683.0	33,948.2	37,696.5
5. Housing	41,265.1	7,76,075.6	1,33,753.5	12,60,215.7	1,36,934.9	21,696.0	32,153.5	1,40,000.0
6. Urban Development	3,36,626.2	10,67,000.4	8,68,479.5	12,73,142.0	29,835.7	30,650.9	24,900.6	30,043.6
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9,67,216.7	18,89,980.4	18,12,885.2	27,02,293.2	57,101.2	78,674.8	78,492.7	84,453.8
8. Labour and Labour Welfare	26,894.2	39,313.3	39,070.7	41,739.4	5,180.0	6,829.0	6,552.3	8,260.1
9. Social Security and Welfare	13,25,072.1	17,96,057.0	17,71,173.8	18,92,562.4	1,16,821.3	1,64,499.4	1,79,202.6	1,80,023.9
10. Nutrition	1,67,740.8	3,91,462.6	3,91,312.6	3,98,638.9	8,104.2	14,140.8	14,035.9	15,441.9
11. Relief on account of Natural Calamities	77,973.4	10,355.7	33,994.3	10,421.1	8,386.7	8,862.0	28,435.7	8,492.0
12. Others*	69,967.0	66,205.3	43,442.3	67,150.7	6,513.2	6,817.0	6,946.8	7,293.1
B. Economic Services (1 to 9)	54,25,835.1	85,73,621.0	71,39,182.3	67,72,184.1	2,77,784.3	3,91,395.0	4,08,701.3	4,34,746.0
1. Agriculture and Allied Activities (i to xii)	29,55,884.8	51,17,646.7	40,77,379.6	26,34,423.4	86,756.6	1,14,090.9	1,18,882.1	1,26,209.6
i) Crop Husbandry	15,70,638.2	22,64,890.2	19,45,373.6	23,64,653.4	41,682.8	48,625.9	54,121.7	57,537.2
ii) Soil and Water Conservation	1,537.6	4,502.4	4,502.4	4,647.0	3,269.3	7,010.9	7,876.9	5,747.2
iii) Animal Husbandry	52,322.0	63,656.7	63,894.5	69,158.5	12,744.7	15,105.8	15,135.8	16,498.4
iv) Dairy Development	6,000.0	-	-	3,200.0	144.4	265.0	265.0	253.0
v) Fisheries	4,409.1	29,048.3	27,177.1	24,037.1	7,815.2	9,288.0	10,290.1	8,613.4
vi) Forestry and Wild Life	43,713.9	81,181.0	79,791.6	77,262.4	14,108.5	25,267.0	22,384.0	27,748.2
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	2,884.0	4,450.6	4,950.6	11,184.3	4,021.3	4,612.7	4,632.6	4,928.1
ix) Agricultural Research and Education	45,665.6	53,979.3	51,793.6	63,016.3	817.6	1,087.8	1,078.1	1,272.1
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	14,387.5	14,687.1	14,670.1	15,850.0	2,152.8	2,828.0	3,097.9	3,612.0
xii) Other Agricultural Programmes	12,14,326.8	26,01,251.1	18,85,226.3	1,414.5	-	-	-	-
2. Rural Development	4,73,304.2	6,85,568.1	6,66,375.9	6,86,120.4	1,13,935.5	1,78,460.9	1,55,126.8	1,85,489.0
3. Special Area Programmes	-	-	-	-	-	104.0	2.0	3.0
4. Irrigation and Flood Control	50,140.4	81,073.8	81,063.3	82,571.8	7,006.9	8,919.0	8,485.3	9,563.2
<i>of which:</i>								
i) Major and Medium Irrigation	45,012.2	73,452.9	73,449.9	74,738.7	77.6	500.0	340.0	500.0
ii) Minor Irrigation	3,304.9	4,803.1	4,795.6	4,961.2	4,208.7	5,392.0	5,138.3	1,158.2
iii) Flood Control and Drainage	-	-	-	-	2,720.5	3,027.0	3,007.0	7,905.0
5. Energy	15,94,476.3	16,25,352.7	14,58,224.3	19,61,700.3	9,943.4	14,675.0	22,648.7	18,557.1
<i>of which: Power</i>	15,93,073.3	16,24,001.6	14,56,925.2	18,60,217.5	9,943.4	14,675.0	22,648.7	18,557.1
6. Industry and Minerals (i to iii)	41,516.4	2,42,123.4	1,48,974.4	3,46,215.4	8,959.8	11,069.1	12,245.2	13,303.8
i) Village and Small Industries	6,852.1	1,01,689.8	51,844.9	1,09,842.3	8,023.0	9,539.1	10,955.2	11,591.8
ii) Industries@	29,802.7	1,34,045.7	95,584.1	2,30,204.1	936.8	1,530.0	1,290.0	1,712.0
iii) Others**	4,861.6	6,387.9	1,545.5	6,169.0	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	2,47,813.6	5,77,950.0	5,74,039.7	5,94,404.2	36,725.2	41,290.0	60,779.8	56,768.7
i) Roads and Bridges	1,48,562.1	1,66,382.2	1,66,382.2	1,60,738.0	34,914.6	39,380.0	58,312.8	54,483.7
ii) Others @@	99,251.5	4,11,567.7	4,07,657.5	4,33,666.2	1,810.5	1,910.0	2,467.0	2,285.0
8. Science, Technology and Environment	591.5	4,408.9	1,428.8	4,319.2	1,183.7	1,604.3	1,575.8	2,504.0
9. General Economic Services (i to iv)	62,107.9	2,39,497.6	1,31,696.3	4,62,429.4	13,273.4	21,181.8	28,955.8	22,347.6
i) Secretariat- Economic Services	29,338.5	94,690.6	36,798.4	1,02,309.9	3,252.9	5,398.0	6,154.4	5,643.9
ii) Tourism	5,813.9	52,433.3	2,587.7	77,018.5	1,187.4	1,098.0	1,307.7	1,509.8
iii) Civil Supplies	15,702.8	80,738.7	80,738.7	2,70,299.1	7,539.9	12,495.5	18,889.5	12,181.3
iv) Others +	11,252.8	11,635.0	11,571.5	12,801.9	1,293.3	2,190.3	2,604.3	3,012.6
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	55,64,563.3	43,76,127.4	43,69,163.2	48,28,368.6	7,51,921.2	8,48,923.3	8,69,288.8	9,10,496.9
A. Organs of State	2,03,534.6	1,77,106.2	1,84,803.0	2,00,291.1	31,165.4	43,329.2	42,630.0	31,719.3
B. Fiscal Services (i + ii)	1,12,962.1	1,12,176.0	1,11,869.0	1,34,049.9	8,881.6	10,399.4	11,393.1	11,501.1
i) Collection of Taxes and Duties	1,12,962.1	1,12,176.0	1,11,869.0	1,34,049.9	8,488.1	9,826.6	10,839.2	10,968.3
ii) Other Fiscal Services	-	-	-	-	393.5	572.8	553.8	532.8
C. Interest Payments and Servicing of Debt (1 + 2)	24,34,718.9	17,73,102.3	17,73,102.3	19,37,027.3	1,43,436.7	1,58,607.2	1,50,742.4	1,54,684.0
1. Appropriation for Reduction or Avoidance of Debt	-	125.0	125.0	125.0	10,094.6	10,000.0	10,000.0	10,000.0
2. Interest Payments (i to iv)	24,34,718.9	17,72,977.3	17,72,977.3	19,36,902.3	1,33,342.1	1,48,607.2	1,40,742.4	1,44,684.0
i) Interest on Loans from the Centre	10,708.5	26,431.7	26,431.7	11,103.1	849.5	933.0	1,427.0	1,017.0
ii) Interest on Internal Debt	23,22,814.6	16,64,120.6	16,64,120.6	18,43,374.2	89,824.8	1,00,270.0	89,901.0	95,470.0
<i>of which:</i>								
(a) Interest on Market Loans	21,56,721.8	15,26,193.2	15,26,193.2	17,26,193.0	77,214.8	85,000.0	75,000.0	80,000.0
(b) Interest on NSSF	53,261.4	55,768.0	55,768.0	42,442.1	6,872.0	9,000.0	7,500.0	8,000.0
iii) Interest on Small Savings, State Provident Funds, etc.	1,01,195.8	82,425.0	82,425.0	82,425.0	42,546.2	45,900.0	45,945.0	46,525.0
iv) Others	-	-	-	-	121.6	1,504.2	3,469.4	1,672.0
D. Administrative Services (i to v)	11,29,127.0	11,49,234.7	11,34,880.7	12,45,663.0	2,61,612.7	3,15,126.4	3,11,537.2	3,30,094.3
i) Secretariat- General Services	24,662.8	80,423.6	74,078.9	95,611.0	9,046.2	18,648.6	11,774.4	15,895.5
ii) District Administration	86,961.4	77,577.8	77,573.1	86,343.3	11,825.0	14,211.6	14,518.8	14,889.6
iii) Police	8,94,038.2	8,50,528.3	8,48,187.4	9,19,046.1	1,81,618.0	2,13,022.5	2,14,506.8	2,24,636.8
iv) Public Works	30,776.5	35,686.1	35,686.1	36,286.3	37,725.3	44,754.9	46,660.9	48,507.8
v) Others ++	92,688.1	1,05,019.0	99,355.2	1,08,376.4	21,398.1	24,488.8	24,076.2	26,164.5
E. Pensions	16,84,154.9	11,64,138.3	11,64,138.3	13,10,967.3	3,06,539.5	3,21,160.0	3,52,685.0	3,82,195.0
F. Miscellaneous General Services	65.8	370.0	370.0	370.0	285.3	301.2	301.2	303.2
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	0.2	1.0	1.0	3.0
III. Grants-in-Aid and Contributions	-	1,010.0	1,010.0	1,010.0	43,936.9	51,385.0	69,311.5	63,643.0
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	1,010.0	1,010.0	1,010.0	43,936.9	51,385.0	69,311.5	63,643.0

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTARAKHAND				UTTAR PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	47,27,395.8	55,81,577.4	56,38,329.9	59,95,465.2	4,29,78,786.7	5,32,65,532.7	4,88,59,844.9	5,83,17,457.4
I. DEVELOPMENTAL EXPENDITURE (A + B)	27,13,793.6	30,98,592.2	31,98,853.9	32,51,750.1	2,51,25,570.5	3,00,23,751.7	2,79,26,854.0	3,13,41,477.5
A. Social Services (1 to 12)	19,65,317.4	22,08,727.2	23,17,537.6	22,94,387.7	1,50,98,633.0	1,91,50,627.8	1,70,87,491.4	2,02,28,987.4
1. Education, Sports, Art and Culture	9,74,470.5	10,97,328.6	11,15,132.4	11,59,468.3	69,17,188.5	92,16,948.3	77,74,333.6	94,81,707.9
2. Medical and Public Health	3,61,371.0	4,22,545.4	4,02,661.0	4,38,198.9	15,74,721.5	22,24,943.3	19,30,629.3	24,66,946.2
3. Family Welfare	17,516.7	20,344.1	16,507.5	16,802.5	8,79,333.1	11,97,211.1	9,55,509.0	13,05,685.3
4. Water Supply and Sanitation	81,273.6	74,371.0	77,891.0	1,08,884.0	1,20,253.0	4,60,377.7	4,60,333.5	4,40,052.2
5. Housing	969.8	2,412.6	2,412.6	1,964.4	52,511.6	52,918.1	49,518.0	57,417.2
6. Urban Development	41,766.9	51,570.4	59,176.4	30,553.8	23,33,087.7	18,02,439.0	18,07,813.6	19,83,353.5
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17,394.7	33,837.6	34,591.1	26,658.1	4,07,131.9	5,50,384.2	5,37,205.4	6,20,178.4
8. Labour and Labour Welfare	26,475.2	21,377.8	21,014.5	25,837.8	1,68,351.6	2,36,098.3	2,22,681.8	2,21,990.9
9. Social Security and Welfare	2,81,084.2	2,99,141.8	2,95,667.1	3,04,703.0	21,83,319.8	28,85,381.6	27,80,728.0	31,69,850.2
10. Nutrition	-	-	-	-	-	-	-	-
11. Relief on account of Natural Calamities	1,36,955.5	1,48,225.6	2,32,241.6	1,40,576.4	3,10,397.9	4,07,994.0	4,06,284.8	3,64,143.8
12. Others*	26,039.4	37,572.5	60,242.5	40,740.7	1,52,336.4	1,15,932.2	1,62,454.5	1,17,661.8
B. Economic Services (1 to 9)	7,48,476.2	8,89,865.0	8,81,316.3	9,57,362.3	1,00,26,937.5	1,08,73,123.9	1,08,39,362.6	1,11,12,490.1
1. Agriculture and Allied Activities (i to xii)	2,79,501.5	3,31,050.4	3,30,960.4	3,82,536.2	11,43,644.5	17,76,405.5	16,98,237.1	19,80,262.6
i) Crop Husbandry	98,223.2	1,06,997.9	1,13,269.8	1,29,697.8	5,74,145.1	8,90,675.7	8,37,217.7	9,51,566.4
ii) Soil and Water Conservation	-	-	-	-	60,495.9	1,34,792.5	1,21,345.5	1,32,057.8
iii) Animal Husbandry	36,014.2	48,180.9	45,037.5	53,468.3	2,50,496.7	3,26,130.1	3,70,333.2	4,49,859.5
iv) Dairy Development	10,684.1	10,285.7	11,297.4	9,494.2	18,232.5	26,359.3	23,694.9	39,429.8
v) Fisheries	5,292.2	10,815.0	9,209.8	24,626.1	17,355.5	49,381.4	43,443.4	49,385.5
vi) Forestry and Wild Life	76,728.4	97,040.9	91,658.5	1,06,114.2	73,472.0	1,05,615.0	88,720.7	1,09,263.1
vii) Plantations	-	-	-	-	488.1	0.3	0.3	-
viii) Food Storage and Warehousing	15,582.4	25,368.4	25,449.9	24,683.6	36,180.7	50,072.8	40,068.6	53,746.0
ix) Agricultural Research and Education	23,880.1	15,677.9	15,677.9	18,305.5	30,764.9	44,165.0	37,313.2	44,432.4
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	13,096.9	16,683.7	19,359.7	16,146.6	79,132.0	1,43,708.1	1,31,386.8	1,44,913.5
xii) Other Agricultural Programmes	-	-	-	-	2,881.2	5,505.4	4,713.0	5,608.7
2. Rural Development	2,45,552.5	2,96,341.8	2,70,266.3	2,71,955.0	22,02,236.3	27,39,817.7	23,77,834.6	26,63,620.0
3. Special Area Programmes	-	-	-	-	-	9,869.0	7,896.2	5,922.0
4. Irrigation and Flood Control	52,669.2	63,814.9	64,057.0	70,884.8	9,90,178.0	13,20,007.1	11,84,096.2	13,86,911.6
of which:								
i) Major and Medium Irrigation	46,697.0	55,612.5	54,652.5	60,906.0	6,19,684.2	9,03,827.6	7,80,155.2	9,63,433.8
ii) Minor Irrigation	4,156.1	5,602.4	5,604.4	5,628.8	3,24,862.8	3,26,955.8	3,16,957.2	3,33,936.2
iii) Flood Control and Drainage	1,816.2	2,600.0	3,800.0	4,350.0	36,921.1	57,133.5	57,133.5	62,875.6
5. Energy	3,748.3	4,395.6	4,505.8	9,574.1	33,56,334.5	26,18,195.0	32,16,017.6	27,87,869.2
of which: Power	-	-	-	-	32,92,534.0	25,30,000.0	31,34,107.9	26,90,000.0
6. Industry and Minerals (i to iii)	26,322.2	29,285.5	31,321.0	32,225.2	11,25,195.5	13,20,150.8	12,78,815.4	11,43,295.1
i) Village and Small Industries	24,682.7	24,046.5	26,046.5	27,407.2	2,51,383.1	3,18,096.0	2,83,771.6	3,46,588.6
ii) Industries@	1,639.5	5,239.0	5,274.5	4,818.0	8,56,143.6	9,23,694.5	8,12,333.7	6,90,654.3
iii) Others**	-	-	-	-	17,668.8	78,360.2	1,82,710.2	1,06,052.2

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTARAKHAND				UTTAR PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	1,06,572.8	1,18,291.3	1,31,197.3	1,21,798.4	10,47,195.6	7,71,269.1	8,15,627.6	8,88,795.8
i) Roads and Bridges	88,656.1	95,072.0	1,04,472.0	93,857.0	10,22,854.1	7,04,615.0	7,56,468.0	8,13,840.8
ii) Others @@	17,916.7	23,219.3	26,725.3	27,941.4	24,341.5	66,654.2	59,159.6	74,955.0
8. Science, Technology and Environment	8,284.3	6,849.3	7,159.2	12,096.5	6,891.9	10,592.7	9,202.5	11,907.1
9. General Economic Services (i to iv)	25,825.4	39,836.2	41,849.3	56,292.1	1,55,261.3	3,06,817.1	2,51,635.3	2,43,906.8
i) Secretariat– Economic Services	3,860.2	9,758.9	12,567.9	23,325.4	13,253.7	24,025.6	19,495.0	24,898.7
ii) Tourism	14,978.5	18,688.1	20,274.6	21,501.1	20,351.8	21,622.6	21,715.8	23,478.0
iii) Civil Supplies	3,844.6	7,007.3	5,007.3	6,981.2	99,479.2	2,30,624.5	1,84,596.7	1,60,950.5
iv) Others +	3,142.2	4,382.0	3,999.6	4,484.4	22,176.6	30,544.4	25,827.9	34,579.6
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	17,57,863.0	21,14,218.3	20,78,320.0	23,46,908.2	1,54,81,910.5	2,08,41,779.0	1,85,32,989.1	2,42,75,979.9
A. Organs of State	57,762.7	87,997.2	85,559.8	74,743.3	5,90,489.9	8,05,963.7	7,74,747.6	8,05,407.6
B. Fiscal Services (i + ii)	44,790.0	58,341.7	51,491.2	57,956.0	4,66,608.5	9,56,590.1	7,76,372.7	10,26,662.5
i) Collection of Taxes and Duties	44,539.0	58,341.7	51,491.2	57,956.0	4,64,340.2	9,53,855.3	7,74,157.3	10,23,915.7
ii) Other Fiscal Services	251.0	-	-	-	2,268.2	2,734.8	2,215.4	2,746.8
C. Interest Payments and Servicing of Debt (1 + 2)	5,30,245.3	6,98,644.4	6,98,644.4	7,44,014.1	48,77,731.3	56,21,199.3	58,30,427.2	77,09,595.2
1. Appropriation for Reduction or Avoidance of Debt	11,000.0	35,000.0	35,000.0	45,000.0	1,50,000.0	2,50,000.0	4,50,000.0	13,00,000.0
2. Interest Payments (i to iv)	5,19,245.3	6,63,644.4	6,63,644.4	6,99,014.1	47,27,731.3	53,71,199.3	53,80,427.2	64,09,595.2
i) Interest on Loans from the Centre	7,611.7	8,000.0	8,000.0	7,200.0	47,939.8	20,248.5	37,400.6	34,755.2
ii) Interest on Internal Debt	4,15,370.7	5,48,317.3	5,48,317.3	5,69,941.3	41,16,211.1	46,91,948.7	47,57,745.7	51,66,310.1
<i>of which:</i>								
(a) Interest on Market Loans	3,47,831.1	4,40,015.3	4,40,015.3	4,95,539.3	34,00,622.6	40,21,387.4	41,27,188.4	45,80,288.4
(b) Interest on NSSF	50,391.9	70,000.0	70,000.0	50,000.0	3,36,660.3	2,87,213.7	2,87,213.7	2,38,559.8
iii) Interest on Small Savings, State Provident Funds, etc.	66,180.4	84,750.0	84,750.0	84,800.1	4,78,144.4	6,22,889.0	5,39,939.9	11,32,230.0
iv) Others	30,082.4	22,577.0	22,577.0	37,072.8	85,436.0	36,113.0	45,341.0	76,300.0
D. Administrative Services (i to v)	3,78,507.9	4,54,383.9	4,27,773.5	4,78,154.1	33,52,502.7	46,85,233.1	38,84,476.2	49,58,782.1
i) Secretariat– General Services	31,103.8	43,194.8	35,569.0	35,057.2	69,323.3	1,06,309.8	88,427.3	1,14,847.3
ii) District Administration	19,212.2	25,103.3	23,705.3	25,600.5	1,26,190.5	1,43,849.0	1,20,723.1	1,54,328.2
iii) Police	2,26,493.3	2,60,034.9	2,53,030.6	2,78,148.8	25,31,480.9	33,01,830.6	26,76,704.8	34,50,386.4
iv) Public Works	48,168.2	65,378.7	55,465.1	69,203.1	34,359.2	3,73,377.2	3,03,695.3	3,90,751.8
v) Others ++	53,530.4	60,672.2	60,003.4	70,144.4	5,91,148.9	7,59,866.6	6,94,925.7	8,48,468.4
E. Pensions	7,59,748.7	8,14,550.2	8,14,550.2	9,91,740.2	62,45,711.6	86,48,757.0	70,99,885.2	90,72,038.2
F. Miscellaneous General Services	-13,191.5	301.0	301.0	300.5	-51,133.4	1,24,035.9	1,67,080.2	7,03,494.3
<i>of which:</i>								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	2,55,739.2	3,68,766.8	3,61,156.0	3,96,807.0	23,71,305.8	24,00,002.0	24,00,001.8	27,00,000.0
<i>of which:</i>								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2,55,739.2	3,68,766.8	3,61,156.0	3,96,807.0	23,71,305.8	24,00,002.0	24,00,001.8	27,00,000.0

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WEST BENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	2,25,95,947.4	2,68,20,275.7	2,70,85,244.8	3,01,37,537.0
I. DEVELOPMENTAL EXPENDITURE (A + B)	1,40,96,171.7	1,78,36,227.1	1,78,33,609.7	2,05,16,116.4
A. Social Services (1 to 12)	1,03,03,126.8	1,32,78,454.1	1,38,22,684.2	1,58,87,968.7
1. Education, Sports, Art and Culture	38,62,776.6	46,24,279.0	48,60,703.5	49,39,873.6
2. Medical and Public Health	14,25,040.1	15,79,758.4	18,25,929.2	17,37,076.6
3. Family Welfare	1,63,001.6	1,38,630.6	1,54,058.0	1,86,795.8
4. Water Supply and Sanitation	1,72,418.2	1,91,497.9	3,14,065.1	3,47,826.3
5. Housing	31,564.9	7,04,326.0	9,25,776.1	22,55,518.7
6. Urban Development	9,12,288.9	8,43,566.5	8,26,954.8	9,17,581.1
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,46,579.5	5,74,106.2	5,48,707.9	6,32,615.8
8. Labour and Labour Welfare	68,364.0	82,093.9	75,584.8	83,663.9
9. Social Security and Welfare	27,97,773.9	41,20,222.1	38,43,570.3	42,99,291.9
10. Nutrition	1,79,809.2	1,59,208.1	1,86,479.1	1,62,981.5
11. Relief on account of Natural Calamities	1,62,657.1	1,76,179.3	1,88,999.2	2,34,661.2
12. Others*	80,853.0	84,586.4	71,856.4	90,082.3
B. Economic Services (1 to 9)	37,93,044.9	45,57,773.0	40,10,925.5	46,28,147.7
1. Agriculture and Allied Activities (i to xii)	16,37,078.7	21,53,174.5	21,34,059.4	22,22,969.3
i) Crop Husbandry	7,55,885.1	8,34,737.9	8,17,379.6	8,11,202.5
ii) Soil and Water Conservation	9,322.1	8,683.7	10,010.0	5,248.7
iii) Animal Husbandry	74,689.5	93,183.7	83,213.4	97,116.8
iv) Dairy Development	8,038.3	9,591.5	8,239.5	9,081.0
v) Fisheries	19,892.2	36,817.3	25,223.0	37,600.4
vi) Forestry and Wild Life	64,607.2	85,334.7	72,836.3	93,854.9
vii) Plantations	-	-	-	-
viii) Food Storage and Warehousing	6,31,962.4	9,71,503.9	10,11,441.2	9,76,262.4
ix) Agricultural Research and Education	21,596.9	28,011.3	23,135.6	25,244.4
x) Agricultural Finance Institutions	-	-	-	-
xi) Co-operation	36,839.8	50,007.5	44,199.4	52,173.4
xii) Other Agricultural Programmes	14,245.3	35,302.9	38,381.3	1,15,184.8
2. Rural Development	13,20,097.3	15,57,479.1	9,70,713.4	13,56,871.0
3. Special Area Programmes	1,36,231.5	1,58,153.7	1,48,415.2	1,63,237.9
4. Irrigation and Flood Control	1,46,521.5	1,67,002.3	1,64,520.8	2,11,248.7
<i>of which:</i>				
i) Major and Medium Irrigation	33,508.7	36,848.9	34,111.0	39,482.7
ii) Minor Irrigation	54,999.6	62,437.0	64,286.0	71,455.4
iii) Flood Control and Drainage	58,013.2	67,716.4	66,123.8	1,00,310.6
5. Energy	2,88,746.2	1,73,022.4	2,33,243.7	1,91,391.1
<i>of which: Power</i>	2,88,445.0	1,68,990.0	2,28,942.0	1,89,110.0
6. Industry and Minerals (i to iii)	39,180.7	1,08,610.3	77,988.9	1,11,275.7
i) Village and Small Industries	29,023.2	65,624.0	53,352.0	72,995.0
ii) Industries@	10,157.5	42,986.3	24,636.9	38,280.7
iii) Others**	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WEST BENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
7. Transport and Communications (i + ii)	1,81,829.0	1,58,622.0	1,93,786.0	2,67,852.8
i) Roads and Bridges	87,267.3	60,629.8	98,017.1	1,65,300.7
ii) Others @@	94,561.7	97,992.2	95,768.8	1,02,552.1
8. Science, Technology and Environment	5,094.4	14,952.4	10,499.6	15,460.1
9. General Economic Services (i to iv)	38,265.7	66,756.4	77,698.6	87,841.2
i) Secretariat- Economic Services	18,774.7	20,395.0	45,755.7	33,225.7
ii) Tourism	7,057.2	29,537.1	13,650.6	30,068.3
iii) Civil Supplies	7,340.3	10,139.6	11,801.6	16,411.0
iv) Others +	5,093.5	6,684.7	6,490.7	8,136.2
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	84,27,641.5	88,39,093.9	91,55,614.5	94,77,027.5
A. Organs of State	2,28,780.3	2,42,393.4	3,08,838.3	2,39,422.8
B. Fiscal Services (i + ii)	1,50,980.9	1,70,519.0	1,70,988.3	1,87,015.1
i) Collection of Taxes and Duties	1,49,918.3	1,69,459.0	1,69,807.3	1,85,742.1
ii) Other Fiscal Services	1,062.6	1,059.9	1,181.0	1,273.1
C. Interest Payments and Servicing of Debt (1 + 2)	42,82,088.2	45,46,883.5	46,81,541.9	48,97,841.8
1. Appropriation for Reduction or Avoidance of Debt	20,000.0	20,000.0	60,000.0	20,000.0
2. Interest Payments (i to iv)	42,62,088.2	45,26,883.5	46,21,541.9	48,77,841.8
i) Interest on Loans from the Centre	30,748.3	27,356.9	25,405.9	19,905.9
ii) Interest on Internal Debt	37,28,774.6	40,41,634.9	40,59,054.1	43,08,993.3
of which:				
(a) Interest on Market Loans	32,62,357.2	36,28,441.9	36,48,634.9	39,57,242.9
(b) Interest on NSSF	4,23,989.3	3,65,187.8	3,62,263.2	3,02,582.4
iii) Interest on Small Savings, State Provident Funds, etc.	1,72,887.7	1,75,990.9	1,75,781.0	1,77,250.8
iv) Others	3,29,677.6	2,81,900.8	3,61,300.9	3,71,691.9
D. Administrative Services (i to v)	12,89,362.1	13,86,316.0	14,34,572.2	15,32,236.8
i) Secretariat- General Services	36,885.3	42,714.1	41,973.2	45,203.9
ii) District Administration	27,262.3	31,518.6	29,431.5	30,760.5
iii) Police	9,99,119.1	10,55,071.6	11,12,845.0	11,89,117.2
iv) Public Works	75,825.7	86,369.6	79,754.4	85,096.0
v) Others ++	1,50,269.7	1,70,642.2	1,70,568.1	1,82,059.3
E. Pensions	24,35,969.1	24,71,018.7	25,30,169.6	25,90,516.0
F. Miscellaneous General Services	40,461.0	21,963.5	29,504.3	29,995.1
of which:				
Payment on account of State Lotteries	0.2	1,060.6	30.8	30.8
III. Grants-in-Aid and Contributions	72,134.2	1,44,954.6	96,020.6	1,44,393.0
of which:				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	72,134.2	1,44,954.6	96,020.6	1,44,393.0

Appendix II

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	50,33,549.1	60,91,075.3	54,70,573.8	71,88,451.5	10,06,644.8	10,96,980.3	11,57,266.6	11,62,472.0
I. DEVELOPMENTAL EXPENDITURE (A + B)	37,95,442.0	46,84,461.4	40,55,991.6	55,82,430.2	6,95,939.3	7,82,752.3	8,29,893.1	8,28,451.3
A. Social Services (1 to 12)	28,18,198.4	37,17,315.2	31,13,129.3	45,29,071.6	3,81,356.8	4,05,844.9	4,42,346.9	4,17,066.8
1. Education, Sports, Art and Culture	13,95,899.3	15,85,620.7	15,52,227.9	17,45,259.8	1,24,640.6	1,24,204.9	1,25,268.1	1,34,074.6
2. Medical and Public Health	6,57,304.7	7,74,156.0	7,64,967.3	9,25,752.0	84,033.5	95,700.9	96,022.2	97,156.7
3. Family Welfare	10,717.4	27,193.0	13,411.7	18,420.0	1,725.9	2,234.1	1,776.3	2,088.2
4. Water Supply and Sanitation	1,82,846.9	3,44,201.0	1,58,925.0	4,91,718.0	14,155.0	14,788.0	13,150.0	13,992.9
5. Housing	17,865.3	18,954.0	19,891.8	36,821.6	6,326.0	5,582.3	6,952.9	9,251.1
6. Urban Development	1,29,451.6	2,71,400.7	1,22,042.8	2,35,820.1	42,286.0	43,239.5	57,178.5	33,305.3
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8,383.4	13,335.3	15,870.2	15,801.1	20,185.7	22,101.0	21,765.6	22,456.9
8. Labour and Labour Welfare	16,890.8	26,156.6	21,149.6	26,339.8	4,210.6	4,412.3	4,453.0	4,642.5
9. Social Security and Welfare	3,78,332.3	6,27,278.6	4,29,579.1	10,08,675.9	77,398.2	86,266.9	88,268.0	91,808.3
10. Nutrition	(0.1)	1,000.0	-	200.0	4,285.2	5,085.2	4,618.5	5,706.2
11. Relief on account of Natural Calamities	15,876.3	14,185.2	8,798.0	9,749.0	1,226.9	1,075.4	21,682.3	1,039.9
12. Others*	4,630.5	13,834.1	6,266.1	14,514.3	883.2	1,154.4	1,211.6	1,544.2
B. Economic Services (1 to 9)	9,77,243.6	9,67,146.3	9,42,862.3	10,53,358.6	3,14,582.6	3,76,907.4	3,87,546.2	4,11,384.5
1. Agriculture and Allied Activities (i to xii)	16,164.7	20,149.5	18,003.0	21,094.1	55,420.3	58,946.8	60,165.3	74,983.2
i) Crop Husbandry	2,423.3	3,454.1	2,401.2	4,057.7	10,193.2	11,202.3	11,503.2	16,052.1
ii) Soil and Water Conservation	55.7	65.1	69.0	71.1	223.1	333.8	237.1	338.9
iii) Animal Husbandry	3,702.4	4,517.8	3,890.7	4,959.8	7,753.8	7,499.9	6,114.4	8,229.2
iv) Dairy Development	397.4	1,400.0	2,400.0	1,400.0	658.1	1,286.3	2,231.5	1,875.6
v) Fisheries	24.0	90.3	62.5	77.1	7,933.9	9,944.6	9,439.5	11,499.0
vi) Forestry and Wild Life	7,236.9	7,816.5	6,904.5	7,758.3	841.8	1,148.5	1,125.0	1,146.4
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	-	-	-	21,907.2	21,859.0	24,155.0	30,000.0
ix) Agricultural Research and Education	224.1	399.8	188.2	300.7	4,077.4	3,223.4	3,356.2	3,761.1
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-
xi) Co-operation	1,847.5	2,049.0	1,864.0	2,058.0	1,212.9	1,333.7	1,470.0	1,263.1
xii) Other Agricultural Programmes	253.3	357.0	223.0	411.5	619.1	1,115.3	533.5	817.9
2. Rural Development	1,525.1	2,124.4	2,109.5	2,457.3	7,252.7	10,667.6	8,757.5	12,436.7
3. Special Area Programmes	-	-	-	-	2,399.2	2,400.0	2,400.0	2,580.0
4. Irrigation and Flood Control	25,216.4	21,670.0	29,441.0	27,033.0	2,955.7	4,211.4	3,361.3	4,188.4
of which:	-	-	-	-	-	-	-	-
i) Major and Medium Irrigation	-	-	-	-	-	-	-	-
ii) Minor Irrigation	2,394.1	3,056.5	1,913.9	2,685.5	2,705.3	3,971.4	3,165.3	3,915.4
iii) Flood Control and Drainage	22,822.3	18,613.5	27,527.1	24,347.5	250.5	240.0	196.0	273.0
5. Energy	3,27,150.6	3,30,247.7	3,64,579.8	3,65,248.2	2,21,417.2	2,70,143.6	2,80,488.2	2,82,811.6
of which: Power	3,27,021.2	3,28,547.7	3,63,179.8	3,63,548.2	2,21,371.1	2,70,095.6	2,80,440.2	2,82,747.1
6. Industry and Minerals (i to iii)	3,037.4	6,076.0	3,908.0	13,283.0	8,086.3	8,716.4	10,976.8	11,175.0
i) Village and Small Industries	2,900.9	3,617.0	3,206.0	11,785.0	3,054.6	4,046.9	3,997.0	3,562.6
ii) Industries@	136.5	2,459.0	702.0	1,498.0	5,031.8	4,669.5	6,979.8	7,612.4
iii) Others**	-	-	-	-	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport and Communications (i + ii)	5,74,473.2	5,32,676.0	4,86,340.6	5,20,020.0	7,531.4	8,591.7	11,058.6	8,929.6
i) Roads and Bridges	82,768.1	55,200.0	61,583.6	78,935.3	4,146.2	4,679.0	4,232.1	4,675.6
ii) Others @@	4,91,705.1	4,77,476.0	4,24,757.0	4,41,084.7	3,385.2	3,912.7	6,826.6	4,254.1
8. Science, Technology and Environment	6,554.1	16,690.0	5,103.4	35,166.9	376.9	859.6	642.1	745.3
9. General Economic Services (i to iv)	23,122.2	37,512.7	33,377.0	69,056.2	9,142.8	12,370.4	9,696.5	13,534.8
i) Secretariat- Economic Services	1,669.6	2,886.3	2,113.5	3,779.1	2,276.5	2,488.9	2,407.4	2,587.6
ii) Tourism	1,457.5	7,047.5	4,170.0	12,072.5	2,773.2	3,247.1	3,048.7	4,014.4
iii) Civil Supplies	17,537.0	23,656.0	23,631.0	43,341.0	3,091.3	5,757.7	3,607.1	6,278.6
iv) Others +	2,458.1	3,922.9	3,462.5	9,863.6	1,001.8	876.7	633.3	654.2
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	7,16,187.7	8,86,108.9	8,34,035.2	9,14,839.7	3,10,705.5	3,14,228.0	3,27,373.4	3,34,020.7
A. Organs of State	1,77,933.8	3,14,718.7	2,97,921.9	3,39,273.2	9,046.8	9,466.5	9,418.7	10,907.4
B. Fiscal Services (i + ii)	32,725.5	44,812.9	40,187.7	46,555.5	7,561.0	8,962.7	8,416.5	8,774.2
i) Collection of Taxes and Duties	32,695.9	44,774.4	40,159.7	46,517.0	7,561.0	8,962.7	8,416.5	8,774.2
ii) Other Fiscal Services	29.6	38.5	28.0	38.5	-	-	-	-
C. Interest Payments and Servicing of Debt (1 + 2)	3,09,431.1	2,66,609.0	2,66,609.0	2,24,619.0	84,157.5	87,272.0	89,953.1	87,886.9
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	7,446.8	5,000.0	5,000.0	5,000.0
2. Interest Payments (i to iv)	3,09,431.1	2,66,609.0	2,66,609.0	2,24,619.0	76,710.7	82,272.0	84,953.1	82,886.9
i) Interest on Loans from the Centre	3,09,431.1	2,66,609.0	2,66,609.0	2,24,619.0	8,511.5	6,074.0	5,993.0	5,030.0
ii) Interest on Internal Debt	-	-	-	-	60,693.6	66,500.0	66,733.8	64,998.9
of which:	-	-	-	-	-	-	-	-
(a) Interest on Market Loans	-	-	-	-	60,693.6	66,500.0	66,733.8	64,998.9
(b) Interest on NSSF	-	-	-	-	-	-	-	-
iii) Interest on Small Savings, State Provident Funds, etc.	-	-	-	-	5,050.5	5,700.0	7,700.0	6,700.0
iv) Others	-	-	-	-	2,455.1	3,998.0	4,526.3	6,158.0
D. Administrative Services (i to v)	1,94,160.6	2,57,738.3	2,26,932.7	3,01,642.0	66,486.0	70,433.8	71,503.7	70,822.8
i) Secretariat- General Services	12,446.8	17,276.7	14,020.4	19,517.6	4,575.2	5,334.1	5,000.2	5,380.2
ii) District Administration	19,159.2	28,751.5	20,264.5	30,125.1	754.1	848.1	852.2	949.7
iii) Police	10,627.9	31,972.5	8,409.0	37,092.0	32,715.5	32,962.3	37,104.4	33,583.5
iv) Public Works	54,037.5	61,030.9	62,385.5	79,338.2	17,278.5	18,313.7	16,020.3	16,506.9
v) Others ++	97,889.1	1,18,706.8	1,21,853.3	1,35,569.2	11,162.8	12,975.5	12,526.7	14,402.5
E. Pensions	368.0	300.0	500.0	600.0	1,43,057.0	1,37,463.0	1,47,463.0	1,54,970.0
F. Miscellaneous General Services	1,568.7	1,930.0	1,884.0	2,150.0	397.2	630.0	618.5	659.5
of which:								
Payment on account of State Lotteries	-	-	-	-	-	-	-	-
III. Grants-in-Aid and Contributions	5,21,919.5	5,20,505.0	5,80,546.9	6,91,181.6	-	-	-	-
of which:								
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	5,21,919.5	5,20,505.0	5,80,546.9	6,91,181.6	-	-	-	-

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	All STATES and UTs			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL EXPENDITURE (I+II+III)	40,23,67,709.3	47,53,92,806.1	47,74,23,914.1	52,11,19,344.2
I. DEVELOPMENTAL EXPENDITURE (A + B)	25,08,31,728.7	29,94,46,262.4	30,62,73,285.2	32,84,15,275.2
A. Social Services (1 to 12)	15,78,92,692.3	19,54,55,726.9	19,93,19,153.7	21,62,07,694.5
1. Education, Sports, Art and Culture	6,81,18,332.1	8,03,00,998.8	7,96,67,171.0	8,53,79,089.9
2. Medical and Public Health	2,10,58,092.6	2,59,73,454.9	2,66,53,028.7	2,83,58,802.1
3. Family Welfare	36,25,110.6	45,15,805.2	43,54,976.9	49,27,057.2
4. Water Supply and Sanitation	45,75,142.9	46,81,310.9	47,48,342.8	53,04,803.9
5. Housing	38,46,473.3	60,95,965.3	52,39,499.6	87,46,748.6
6. Urban Development	1,07,85,477.3	1,26,81,240.3	1,25,94,586.8	1,29,48,371.7
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,16,30,148.9	1,53,12,159.4	1,47,44,145.3	1,70,41,379.9
8. Labour and Labour Welfare	16,07,821.6	22,39,799.8	21,44,229.6	25,50,043.1
9. Social Security and Welfare	2,43,02,948.9	3,39,59,784.4	3,77,64,018.0	4,09,29,449.7
10. Nutrition	33,17,600.9	40,25,114.5	49,73,167.3	43,19,465.2
11. Relief on account of Natural Calamities	38,43,633.7	44,48,337.6	51,67,967.8	44,22,703.8
12. Others*	11,81,909.4	12,21,755.8	12,68,019.9	12,79,779.5
B. Economic Services (1 to 9)	9,29,39,036.5	10,39,90,535.6	10,69,54,131.5	11,22,07,580.7
1. Agriculture and Allied Activities (i to xii)	2,66,47,845.3	3,24,95,642.1	3,17,60,757.3	3,23,51,133.1
i) Crop Husbandry	1,32,79,728.4	1,51,63,913.3	1,51,03,339.9	1,62,14,339.0
ii) Soil and Water Conservation	3,88,010.5	5,70,441.5	5,44,048.0	5,44,760.2
iii) Animal Husbandry	20,80,247.1	27,36,089.9	26,23,446.3	29,92,643.1
iv) Dairy Development	3,69,299.6	3,97,904.0	5,41,227.4	4,59,729.9
v) Fisheries	5,03,279.0	6,98,079.6	6,32,516.4	7,42,398.6
vi) Forestry and Wild Life	20,47,353.9	28,29,593.1	26,43,837.7	30,26,971.7
vii) Plantations	1,793.9	1,358.8	1,130.0	1,588.7
viii) Food Storage and Warehousing	32,22,506.3	38,70,603.8	42,46,938.6	41,28,032.4
ix) Agricultural Research and Education	10,55,840.1	11,76,149.3	11,85,047.1	12,36,453.3
x) Agricultural Finance Institutions	-	-	-	-
xi) Co-operation	19,45,605.9	21,15,390.7	21,34,937.0	20,42,294.4
xii) Other Agricultural Programmes	17,54,180.7	29,36,118.0	21,04,289.1	9,61,921.7
2. Rural Development	1,76,46,989.3	2,29,46,036.4	2,18,21,408.8	2,45,03,965.5
3. Special Area Programmes	2,39,867.0	2,30,666.0	2,21,372.8	2,30,940.8
4. Irrigation and Flood Control	39,72,802.5	49,75,490.6	47,81,722.4	53,26,446.8
of which:	-	-	-	-
i) Major and Medium Irrigation	23,41,935.9	29,47,879.1	27,96,089.6	32,80,680.0
ii) Minor Irrigation	11,85,699.7	15,07,204.6	14,03,501.0	14,32,788.5
iii) Flood Control and Drainage	3,27,923.6	3,51,326.0	4,55,798.1	4,34,465.2
5. Energy	2,60,77,569.6	2,28,71,588.3	2,79,14,913.8	2,71,22,086.3
of which: Power	2,57,03,568.5	2,23,18,996.0	2,71,78,383.9	2,61,27,260.8
6. Industry and Minerals (i to iii)	48,42,779.7	59,16,168.2	59,85,407.5	67,38,267.4
i) Village and Small Industries	15,42,923.7	20,12,887.1	18,86,578.4	22,91,178.5
ii) Industries@	31,73,642.9	37,08,744.9	38,08,841.4	42,45,227.4
iii) Others**	1,26,213.1	1,94,536.3	2,89,987.7	2,01,861.5

Appendix II : Revenue Expenditure of States and Union Territories with Legislature (Concl.)

(₹ Lakh)

Item	All STATES and UTs			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
7. Transport and Communications (i + ii)	87,96,036.5	89,03,103.7	88,57,676.9	95,13,436.2
i) Roads and Bridges	60,61,197.4	51,01,094.5	53,56,493.2	56,39,519.7
ii) Others @@	27,34,839.1	38,02,009.3	35,01,183.7	38,73,916.5
8. Science, Technology and Environment	3,12,265.9	4,54,658.5	3,50,965.1	4,23,280.8
9. General Economic Services (i to iv)	44,02,880.7	51,97,181.9	52,59,906.8	59,98,024.0
i) Secretariat- Economic Services	10,47,000.4	12,96,505.7	15,16,900.3	14,73,738.5
ii) Tourism	3,80,679.4	6,43,649.2	5,03,171.7	7,52,342.9
iii) Civil Supplies	19,77,206.5	24,87,885.0	25,26,410.5	28,98,710.0
iv) Others +	9,97,994.5	7,69,141.9	7,13,424.3	8,73,232.6
II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)	13,95,85,001.0	16,21,98,456.8	15,74,34,795.3	17,74,29,969.4
A. Organs of State	46,74,970.6	63,76,219.4	66,85,522.9	58,85,878.4
B. Fiscal Services (i + ii)	40,53,511.1	50,43,360.6	52,11,016.4	55,30,089.2
i) Collection of Taxes and Duties	40,17,853.2	50,04,900.3	51,72,012.8	54,89,461.1
ii) Other Fiscal Services	35,657.9	38,460.3	39,003.6	40,628.1
C. Interest Payments and Servicing of Debt (1 + 2)	5,24,63,922.2	5,83,13,227.5	5,82,02,510.3	6,56,81,936.3
1. Appropriation for Reduction or Avoidance of Debt	17,46,384.8	19,60,071.5	20,48,049.0	32,08,179.0
2. Interest Payments (i to iv)	5,07,17,537.4	5,63,53,156.1	5,61,54,461.3	6,24,73,757.3
i) Interest on Loans from the Centre	15,07,230.7	14,10,776.0	14,98,295.2	15,87,698.7
ii) Interest on Internal Debt	4,26,31,359.1	4,77,72,499.0	4,74,85,281.4	5,29,24,433.6
of which:				
(a) Interest on Market Loans	3,69,26,740.7	4,19,95,567.2	4,17,69,526.6	4,74,14,368.8
(b) Interest on NSSF	29,58,596.0	26,91,674.4	27,01,110.8	23,94,512.2
iii) Interest on Small Savings, State Provident Funds, etc.	54,18,314.4	62,04,416.1	60,56,123.4	68,03,096.1
iv) Others	11,60,633.4	9,65,465.0	11,14,761.0	11,58,529.7
D. Administrative Services (i to v)	2,72,52,394.0	3,31,54,638.4	3,13,61,634.6	3,57,23,780.2
i) Secretariat- General Services	12,69,918.5	16,93,916.3	15,39,156.9	17,58,883.4
ii) District Administration	25,08,778.6	31,85,446.7	29,46,082.1	34,74,928.6
iii) Police	1,87,82,669.1	2,18,69,237.3	2,09,10,558.8	2,32,84,763.5
iv) Public Works	13,84,921.9	21,36,874.3	19,45,420.6	21,67,212.7
v) Others ++	33,06,105.9	42,69,163.8	40,20,416.2	50,37,992.0
E. Pensions	4,90,98,318.2	5,65,63,256.2	5,37,96,795.5	6,14,92,515.7
F. Miscellaneous General Services	20,41,884.9	27,47,754.8	21,77,315.6	31,15,769.6
of which:				
Payment on account of State Lotteries	11,54,325.7	12,77,428.1	12,41,943.5	13,03,997.1
III. Grants-in-Aid and Contributions	1,19,50,979.6	1,37,48,086.9	1,37,15,833.7	1,52,74,099.6
of which:				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,19,50,979.6	1,37,48,085.9	1,37,16,896.0	1,52,74,098.6

* : Include expenditure on Information and Publicity, Secretariat-Social Services, other Social Services, etc.

@ : Include expenditure on Non-Ferrous Mining and Metallurgical Industries.

** : Include expenditure on other Industries and other Outlays on Industries and Minerals.

@@ : Include expenditure on Port and Light Houses, Civil Aviation, Road Transport, Inland Water Transport, etc.

+ : Include expenditure on Foreign Trade and Export Promotion, Census Survey and Statistics and Other General Economic Services.

++ : Include expenditure on Public Service Commission, Treasury and Accounts, Administration, Jails, Supplies and Disposal, Stationery and Printing, Other Administrative Services, etc.

Also see notes to Appendices.

Note: Data pertaining to Jammu and Kashmir for 2023-24 are taken from CAG and are provisional.

Source: Budget documents of State governments. Details in methodology.

Appendix III

Appendix III : Capital Receipts of States and Union Territories with Legislature

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	5,55,61,169.7	2,71,04,522.8	2,06,56,422.1	2,41,72,801.8	1,93,51,295.8	3,50,69,341.8	5,41,02,718.5	5,68,52,415.0
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	78,24,492.5	93,18,112.6	97,06,308.5	1,04,38,280.3	5,26,559.5	4,47,470.0	5,44,311.8	6,19,060.7
I. Internal Debt (1 to 8)	71,19,815.0	73,19,324.0	81,10,800.0	81,95,650.2	1,41,158.3	2,56,349.0	2,22,679.0	2,00,016.5
1. Market Loans	68,40,000.6	71,00,000.0	78,60,800.0	80,45,650.2	89,933.3	1,36,638.0	1,34,379.0	1,11,716.5
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	2,00,000.0	2,19,324.0	1,00,000.0	1,50,000.0	50,000.0	81,027.0	50,000.0	50,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	20,365.4	-	-	-	-	1,000.0	1,000.0	1,000.0
6. WMA from RBI	59,449.0	-	1,50,000.0	-	-	37,300.0	37,300.0	37,300.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	-	-	-	1,225.0	384.0	-	-
II. Loans and Advances from the Centre (1 to 6)	5,01,114.8	18,24,977.0	16,24,400.0	21,70,000.0	2,36,341.5	2,00,000.0	2,29,800.0	3,28,800.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	5,01,114.8	18,24,977.0	16,24,400.0	21,70,000.0	2,36,341.5	2,00,000.0	2,29,800.0	3,28,800.0
III. Recovery of Loans and Advances (1 to 12)	2,396.8	1,200.0	2,451.9	2,574.2	157.3	1,000.0	1,000.0	1,000.0
1. Housing	-	-	-	-	-	-	-	-
2. Urban Development	-	-	-	-	-	-	-	-
3. Crop Husbandry	-	-	-	-	-	-	-	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	75.2	100.0	31.6	100.0	-	-	-	-
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	-	-	-	-	-	-	-	-
8. Village and Small Industries	-	-	-	-	-	-	-	-
9. Industries and Minerals	-	-	-	-	-	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	1,725.8	500.0	1,752.8	1,874.2	157.3	1,000.0	1,000.0	1,000.0
12. Others**	595.8	600.0	667.6	600.0	-	-	-	-
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	7.4	-	-	-	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	5,05,613.1	7,06,767.1	7,05,070.1	6,06,335.9	1,60,981.0	1,17,812.4	1,13,156.6	1,09,711.5
1. State Provident Funds	2,89,733.5	4,91,426.7	4,89,731.3	3,46,832.1	94,531.2	46,902.7	45,145.7	47,403.0
2. Others	2,15,879.6	2,15,340.4	2,15,338.8	2,59,503.8	66,449.8	70,909.7	68,010.9	62,308.5
VII. Reserve Funds (1 to 4)	3,13,490.8	3,92,762.9	3,92,822.7	3,99,388.9	1,84,063.9	17,436.0	78,063.5	81,966.7
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	1,47,229.6	1,54,492.4	1,54,492.4	1,76,675.6	35,248.5	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	1,66,261.2	2,38,270.5	2,38,330.3	2,22,713.4	1,48,815.4	17,436.0	78,063.5	81,966.7
VIII. Deposits and Advances (1 to 4)	94,75,994.3	1,09,95,673.3	98,20,877.1	1,02,61,970.4	1,77,834.6	51,356.4	40,264.4	42,277.6
1. Civil Deposits	76,87,507.0	89,60,899.5	86,59,656.0	85,73,532.1	1,06,831.8	50,733.5	40,069.6	42,073.1
2. Deposits of Local Funds	13,19,464.2	15,79,822.7	7,05,274.0	11,25,624.5	-	-	-	-
3. Civil Advances	-	-	-	-	35,302.8	622.9	194.8	204.6
4. Others	4,69,023.1	4,54,951.1	4,55,947.0	5,62,813.8	35,700.0	-	-	-
IX. Suspense and Miscellaneous (1 to 4)	3,76,42,491.5	58,59,266.6	0.2	25,36,882.2	1,70,31,036.1	3,40,21,685.7	5,31,78,780.5	5,58,37,719.5
1. Suspense	-36,897.9	1,19,042.3	0.2	0.2	-27.6	-956.3	29,497.9	30,972.8
2. Cash Balance Investment Accounts	21,14,068.3	24,91,883.7	0.0	25,36,882.0	1,70,28,974.0	97,97,993.1	1,58,53,478.7	1,66,46,152.6
3. Deposits with RBI	3,55,65,321.0	32,48,340.6	0.0	0.0	-	2,42,24,419.8	3,72,95,733.9	3,91,60,520.6
4. Others	-	-	0.0	0.0	2,089.7	229.1	70.0	73.5
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	246.1	4,551.9	0.0	0.1	14,19,723.2	4,03,702.4	2,38,974.6	2,50,923.3

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	1,29,59,333.4	1,78,21,181.0	1,70,88,594.4	1,45,68,795.1	8,20,09,731.4	1,37,07,317.4	1,49,11,673.3	1,62,21,329.0
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	31,43,338.3	29,61,898.6	36,65,310.9	38,89,175.4	71,34,824.2	51,92,731.3	63,97,087.2	56,06,357.7
I. Internal Debt (1 to 8)	38,00,867.2	25,18,271.1	35,18,271.0	27,09,500.0	49,54,576.3	49,18,813.7	50,74,600.0	54,65,804.0
1. Market Loans	18,50,000.0	20,09,340.0	20,09,340.0	22,50,000.0	47,61,200.0	45,88,813.7	47,54,600.0	51,75,804.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	3,26,642.2	5,08,931.0	5,08,931.0	4,59,500.0	1,93,376.3	2,70,000.0	2,70,000.0	2,50,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-
6. WMA from RBI	16,24,225.0	0.1	10,00,000.0	0.0	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	-	-	-	-	60,000.0	50,000.0	40,000.0
II. Loans and Advances from the Centre (1 to 6)	6,00,517.5	4,25,799.0	8,14,712.0	9,09,000.0	10,67,178.3	2,50,000.0	12,92,069.6	1,07,975.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	6,00,517.5	4,25,799.0	8,14,712.0	9,09,000.0	10,67,178.3	2,50,000.0	12,92,069.6	1,07,975.0
III. Recovery of Loans and Advances (1 to 12)	3,28,245.6	2,22,103.2	2,27,076.3	2,01,778.2	9,593.6	43,917.6	50,417.6	52,540.0
1. Housing	-	2,916.4	2,916.4	-	-	-	-	-
2. Urban Development	27,680.0	28,331.3	28,331.3	27,500.0	-	-	-	-
3. Crop Husbandry	-	3,342.6	3,342.6	-	-	-	-	-
4. Food Storage and Warehousing	425.0	74.1	329.8	514.3	-	-	-	-
5. Co-operation	3,337.7	2,108.4	2,109.4	4,038.2	1,878.1	40,994.4	40,994.4	40,994.4
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	1,22,272.8	1,72,076.8	1,72,076.8	1,54,603.1	284.7	-	-	-
8. Village and Small Industries	4,153.5	884.6	884.6	3,025.5	0.6	-	-	-
9. Industries and Minerals	1,64,411.1	2,475.6	7,192.0	8,937.5	0.0	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	565.5	459.5	459.5	684.2	2,320.5	2,923.2	2,923.2	3,145.6
12. Others**	5,400.0	9,433.9	9,433.9	2,475.5	5,109.7	-	6,500.0	8,400.0
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	2,00,000.0	2,00,000.0	2,00,000.0	2,00,000.0	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	2,15,035.1	2,10,835.0	2,00,792.1	1,96,752.3	2,41,583.9	2,55,000.0	2,55,000.0	2,45,000.0
1. State Provident Funds	2,05,055.5	2,01,658.0	1,91,615.1	1,87,758.8	1,96,914.7	2,10,000.0	2,10,000.0	2,00,000.0
2. Others	9,979.5	9,177.1	9,177.1	8,993.5	44,669.2	45,000.0	45,000.0	45,000.0
VII. Reserve Funds (1 to 4)	4,99,419.5	3,58,036.3	4,98,436.7	2,42,492.3	3,86,326.6	4,84,586.1	4,84,586.1	4,40,010.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	2,39,672.6	3,20,000.0	3,20,000.0	2,40,000.0
2. Sinking Funds	4,56,515.4	2,64,342.0	3,46,415.7	1,30,925.5	1,46,654.0	1,64,586.1	1,64,586.1	2,00,010.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	42,904.1	93,694.4	1,52,021.0	1,11,566.8	-	-	-	-
VIII. Deposits and Advances (1 to 4)	8,19,617.0	11,43,315.2	11,43,676.1	11,50,451.1	96,22,853.6	75,55,000.0	75,55,000.0	96,50,000.0
1. Civil Deposits	4,88,276.5	5,17,890.2	5,18,251.2	5,28,615.2	2,93,256.9	2,80,000.0	2,80,000.0	3,00,000.0
2. Deposits of Local Funds	-	0.4	0.4	0.4	41,97,564.5	32,50,000.0	32,50,000.0	42,00,000.0
3. Civil Advances	29,799.2	2,33,281.7	2,33,281.7	1,98,314.2	-	-	-	-
4. Others	3,01,541.3	3,92,142.9	3,92,142.9	4,23,521.4	51,32,032.3	40,25,000.0	40,25,000.0	51,50,000.0
IX. Suspense and Miscellaneous (1 to 4)	60,06,316.7	1,20,77,118.7	99,53,067.6	84,79,514.7	6,57,27,618.2	2,00,000.0	2,00,000.0	2,60,000.0
1. Suspense	59,922.9	74,233.9	75,509.3	69,331.1	2,41,537.8	2,00,000.0	2,00,000.0	2,60,000.0
2. Cash Balance Investment Accounts	57,49,700.0	1,19,98,921.4	96,99,083.2	82,47,772.5	4,60,66,940.1	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	1,96,693.8	3,963.4	1,78,475.1	1,62,411.1	1,94,19,140.3	-	-	-
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	4,89,314.9	6,65,702.5	5,32,562.5	4,79,306.5	0.9	-	-	-

Appendix III

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	2,58,46,996.3	2,71,02,012.1	2,80,70,200.2	2,83,65,684.9	39,77,354.4	37,24,739.3	32,28,598.5	33,44,742.1
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	56,46,860.4	30,25,498.9	39,57,293.6	34,83,707.0	4,49,154.1	4,34,412.8	7,20,179.2	6,15,985.6
I. Internal Debt (1 to 8)	50,25,844.6	25,11,043.6	32,22,343.6	29,83,716.9	3,59,134.2	4,25,020.0	2,15,252.0	4,37,252.0
1. Market Loans	32,00,000.0	22,55,043.6	28,31,343.6	28,07,716.9	2,55,000.0	3,00,000.0	1,10,000.0	3,10,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	1,50,513.6	1,70,000.0	3,70,000.0	1,50,000.0	44,969.4	50,000.0	60,000.0	60,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	20.0	20.0	20.0
6. WMA from RBI	-	10,000.0	10,000.0	10,000.0	13,328.0	50,000.0	20,000.0	50,000.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	16,75,331.0	76,000.0	11,000.0	16,000.0	45,836.8	25,000.0	25,232.0	17,232.0
II. Loans and Advances from the Centre (1 to 6)	3,79,127.6	4,00,000.0	6,80,000.0	4,50,000.0	69,520.3	46,500.0	1,31,500.0	91,500.0
1. State Plan Schemes	-	-	-	-	-	1,500.0	1,500.0	1,500.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	3,79,127.6	4,00,000.0	6,80,000.0	4,50,000.0	69,520.3	45,000.0	1,30,000.0	90,000.0
III. Recovery of Loans and Advances (1 to 12)	2,496.1	14,999.9	15,000.0	10,000.0	297.8	1,833.8	1,990.4	319.3
1. Housing	-	-	-	-	-	1,600.0	1,600.0	-
2. Urban Development	50.0	750.0	750.0	500.0	-	-	-	-
3. Crop Husbandry	0.0	10.6	10.6	7.0	-	-	-	-
4. Food Storage and Warehousing	8.2	1,500.0	1,500.0	1,000.0	-	-	-	-
5. Co-operation	2,431.9	6,109.4	6,109.6	4,074.8	16.9	10.0	10.4	8.6
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	-	500.0	500.0	333.0	-	-	-	-
8. Village and Small Industries	0.1	9.0	9.0	6.0	-	-	0.1	0.1
9. Industries and Minerals	-	80.0	80.0	53.0	-	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	5.9	40.8	40.8	27.1	250.7	213.3	376.3	305.0
12. Others**	-	6,000.1	6,000.1	3,999.1	30.3	10.5	3.6	5.5
IV. Inter-State Settlement	64.5	-	-	-	-	-	-	-
V. Contingency Fund	-	10,000.0	16,403.0	10,000.0	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	3,22,213.2	2,44,095.0	2,44,095.0	2,51,100.0	39,144.4	42,867.7	45,820.0	47,071.3
1. State Provident Funds	3,02,334.5	2,24,295.0	2,24,295.0	2,30,100.0	38,354.1	42,126.4	45,020.0	46,321.3
2. Others	19,878.7	19,800.0	19,800.0	21,000.0	790.2	741.2	800.0	750.0
VII. Reserve Funds (1 to 4)	7,29,246.8	3,72,560.0	3,09,995.0	3,76,659.3	54,391.1	75,955.6	59,513.4	79,514.9
1. Depreciation/Renewal Reserve Funds	-	1.0	1.0	1.1	-	-	-	-
2. Sinking Funds	41,500.0	48,000.0	48,000.0	10,000.0	9,333.3	9,000.0	5,963.4	13,162.1
3. Famine Relief Fund	2.9	1.0	1.0	1.1	-	-	-	-
4. Others	6,87,743.9	3,24,558.0	2,61,993.0	3,66,657.1	45,057.8	66,955.6	53,550.1	66,352.8
VIII. Deposits and Advances (1 to 4)	3,56,030.3	3,13,458.6	3,46,508.6	3,96,273.7	1,04,433.9	76,840.0	88,881.7	79,485.3
1. Civil Deposits	2,35,507.5	2,05,052.6	2,41,202.6	2,65,052.6	41,809.9	35,647.6	50,151.5	33,750.6
2. Deposits of Local Funds	-	4.0	4.0	4.0	-	-	-	-
3. Civil Advances	71,209.9	60,000.0	60,000.0	65,000.0	1,318.8	902.2	603.8	702.4
4. Others	49,313.0	48,402.0	45,302.0	66,217.1	61,305.2	40,290.2	38,126.4	45,032.3
IX. Suspense and Miscellaneous (1 to 4)	1,85,00,535.4	2,23,55,851.0	2,23,55,851.0	2,29,63,931.0	26,48,547.2	27,07,099.4	22,49,128.5	21,22,926.6
1. Suspense	1,114.6	250.0	250.0	300.0	34,073.8	19,156.7	9,014.2	18,156.3
2. Cash Balance Investment Accounts	90,38,026.9	1,00,00,000.0	1,00,00,000.0	1,00,50,000.0	12,40,601.0	9,22,634.9	5,82,262.0	10,55,823.0
3. Deposits with RBI	94,30,512.4	36,75,000.0	36,75,000.0	38,00,000.0	2,23,339.4	8,12,345.6	6,91,126.7	78,325.7
4. Others	30,881.5	86,80,601.0	86,80,601.0	91,13,631.0	11,50,533.0	9,52,962.3	9,66,725.6	9,70,621.6
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	501.0	-	-	-	-	-	-	-
XII. Remittances	5,30,936.7	8,80,004.0	8,80,004.0	9,24,004.0	7,01,885.6	3,48,622.9	4,36,512.5	4,86,672.8

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	8,39,95,404.7	5,85,47,445.0	3,58,93,907.0	3,97,98,561.0	2,30,38,208.7	2,76,51,430.0	2,53,22,263.2	2,76,98,004.0
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	50,63,971.7	97,90,355.0	80,63,947.0	1,14,47,280.0	66,10,956.8	73,76,079.0	67,87,164.2	76,83,609.0
I. Internal Debt (1 to 8)	34,90,148.0	66,50,000.0	63,00,100.0	76,50,100.0	86,97,566.4	96,07,000.0	94,45,000.0	1,04,32,000.0
1. Market Loans	30,50,000.0	57,50,000.0	56,00,000.0	66,00,000.0	47,50,000.0	49,50,000.0	49,50,000.0	52,50,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	4,40,148.0	9,00,000.0	7,00,000.0	10,50,000.0	1,71,308.6	1,95,000.0	1,95,000.0	2,20,000.0
4. Loans from SBI and other Banks	-	-	-	-	1,231.6	2,500.0	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	11,37,301.0	14,32,000.0	12,68,000.0	14,30,000.0
6. WMA from RBI	-	-	100.0	100.0	25,99,412.0	30,00,000.0	30,00,000.0	35,00,000.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	-	-	-	38,313.2	27,500.0	32,000.0	32,000.0
II. Loans and Advances from the Centre (1 to 6)	5,49,022.0	11,00,000.0	13,00,000.0	13,00,000.0	1,74,515.6	1,09,300.0	1,70,000.0	2,03,000.0
1. State Plan Schemes	-	-	-	-	3,338.7	-	2,000.0	3,000.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	5,49,022.0	11,00,000.0	13,00,000.0	13,00,000.0	1,71,176.9	1,09,300.0	1,68,000.0	2,00,000.0
III. Recovery of Loans and Advances (1 to 12)	1,37,557.9	29,212.0	30,000.0	2,50,000.0	30,115.1	68,901.0	68,901.0	81,701.0
1. Housing	565.1	64.0	75.0	-	0.3	-	-	-
2. Urban Development	98.5	-	-	-	-	-	-	-
3. Crop Husbandry	1.0	1.0	-	-	292.4	10,000.0	5,000.0	11,000.0
4. Food Storage and Warehousing	3.3	-	-	-	1,386.2	-	5,000.0	5,500.0
5. Co-operation	13.4	13.0	-	-	1,527.4	16,401.0	16,401.0	16,501.0
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	24,577.5	17,500.0	8,481.0	30,000.0	10,175.2	26,800.0	23,000.0	27,700.0
8. Village and Small Industries	26.7	4.0	-	-	7,000.0	6,400.0	6,400.0	6,000.0
9. Industries and Minerals	13,243.0	3,500.0	2,256.0	20,000.0	-	-	-	-
10. Road Transport	73,728.0	-	2,765.0	1,20,000.0	-	-	-	-
11. Government Servants, etc.+	1,181.7	18.0	1,553.0	-	7,492.6	6,200.0	8,000.0	8,500.0
12. Others**	24,119.7	8,112.0	14,870.0	80,000.0	2,241.0	3,100.0	5,100.0	6,500.0
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	2,025.8	-	-	-	-	-	54,595.2	-
VI. State Provident Funds, etc. (1 + 2)	1,97,929.0	2,27,658.0	2,34,737.0	2,51,741.0	3,48,404.0	3,99,065.0	3,79,870.0	3,96,416.0
1. State Provident Funds	1,57,269.0	2,04,609.0	1,92,327.0	2,03,320.0	3,44,816.9	3,94,880.0	3,75,675.0	3,92,210.0
2. Others	40,660.0	23,049.0	42,410.0	48,421.0	3,587.1	4,185.0	4,195.0	4,206.0
VII. Reserve Funds (1 to 4)	5,14,998.0	4,31,898.0	4,15,711.0	4,25,175.0	2,52,326.9	2,27,164.0	2,62,997.0	2,32,382.0
1. Depreciation/Renewal Reserve Funds	306.0	288.0	288.0	297.0	11,480.6	11,725.0	11,762.0	11,882.0
2. Sinking Funds	2,75,817.0	2,05,660.0	2,00,000.0	2,00,000.0	42,994.2	48,000.0	45,000.0	45,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	2,38,875.0	2,25,950.0	2,15,423.0	2,24,878.0	1,97,852.0	1,67,439.0	2,06,235.0	1,75,500.0
VIII. Deposits and Advances (1 to 4)	70,59,982.0	58,30,841.0	60,17,147.0	63,63,876.0	57,88,403.6	58,17,100.0	58,91,000.0	62,57,080.0
1. Civil Deposits	14,60,206.0	13,08,825.0	13,08,825.0	13,45,716.0	7,43,534.2	5,40,000.0	6,15,000.0	6,50,000.0
2. Deposits of Local Funds	52,59,700.0	42,56,693.0	42,56,693.0	44,69,528.0	77.9	350.0	250.0	280.0
3. Civil Advances	-	8.0	-	-	-	-	-	-
4. Others	3,40,076.0	2,65,315.0	4,51,629.0	5,48,632.0	50,44,791.4	52,76,750.0	52,75,750.0	56,06,800.0
IX. Suspense and Miscellaneous (1 to 4)	6,92,73,970.0	4,04,63,869.0	1,93,82,245.0	1,95,03,062.0	64,99,258.4	97,14,900.0	77,14,900.0	83,17,425.0
1. Suspense	42,41,485.0	27,27,948.0	27,27,948.0	27,55,227.0	1,84,912.2	2,14,000.0	2,14,000.0	2,16,500.0
2. Cash Balance Investment Accounts	4,34,68,504.0	2,11,58,105.0	1,00,000.0	1,00,000.0	63,13,531.0	95,00,000.0	75,00,000.0	81,00,000.0
3. Deposits with RBI	2,16,65,850.0	1,65,77,173.0	1,65,53,654.0	1,66,47,173.0	-	-	-	-
4. Others	-1,01,869.0	643.0	643.0	662.0	815.1	900.0	900.0	925.0
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	17,50,000.0	1,50,000.0	19,70,000.0	11,482.7	4,87,000.0	70,000.0	4,60,000.0
XII. Remittances	27,69,772.0	20,63,967.0	20,63,967.0	20,84,607.0	12,36,136.1	12,21,000.0	12,65,000.0	13,18,000.0

Appendix III

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	79,46,914.8	17,58,933.9	28,43,111.6	18,05,505.3	88,75,766.8	59,41,224.5	51,07,101.0	49,00,524.6
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	12,75,522.8	12,78,665.8	13,45,843.6	13,10,237.3	19,30,937.2	19,67,022.0	17,75,979.8	14,41,394.9
I. Internal Debt (1 to 8)	13,25,236.4	12,00,742.5	22,24,750.7	12,20,954.0	53,48,276.4	52,74,300.0	44,96,982.0	42,32,200.0
1. Market Loans	8,07,200.0	9,79,939.3	9,70,399.2	10,07,980.4	16,33,749.0	13,08,800.0	13,88,800.0	11,61,500.0
2. Loans from LIC	—	—	—	—	—	—	—	—
3. Loans from National Bank for Agriculture and Rural Development	79,999.2	70,000.0	85,000.0	60,700.0	84,115.4	1,50,000.0	90,000.0	1,50,000.0
4. Loans from SBI and other Banks	—	—	—	—	5,980.5	20,000.0	—	20,000.0
5. Loans from National Co-operative Development Corporation	—	803.2	673.5	1,073.6	—	—	—	—
6. WMA from RBI	4,38,037.2	1,50,000.0	11,67,000.0	1,50,000.0	36,24,421.5	33,13,600.0	27,25,700.0	28,00,000.0
7. Special Securities issued to NSSF	—	—	—	—	—	—	—	—
8. Others (including 106)@	—	—	1,678.0	1,200.0	10.0	4,81,900.0	2,92,482.0	1,00,700.0
II. Loans and Advances from the Centre (1 to 6)	1,64,915.1	90,168.0	1,50,214.8	1,16,520.0	—	500.0	—	—
1. State Plan Schemes	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	—	—	—	—	—	—	—	—
4. Non-Plan Loans	—	—	—	—	—	—	—	—
5. Loans for Special Schemes	—	—	—	—	—	—	—	—
6. Other Loans for States/Union Territories with legislature schemes	1,64,915.1	90,168.0	1,50,214.8	1,16,520.0	—	500.0	—	—
III. Recovery of Loans and Advances (1 to 12)	2,739.4	2,755.3	2,878.2	2,763.3	603.6	569.5	543.5	544.0
1. Housing	11.4	0.0	5.6	0.0	—	6.5	6.5	6.5
2. Urban Development	—	—	—	—	—	—	—	—
3. Crop Husbandry	0.8	0.4	0.7	0.4	1.4	2.0	0.5	0.5
4. Food Storage and Warehousing	0.2	0.0	0.2	0.1	—	—	—	—
5. Co-operation	2,149.2	2,043.5	2,283.5	2,111.0	517.5	—	—	—
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	—	—	—	—
8. Village and Small Industries	2.1	1.1	1.1	1.1	0.2	—	—	—
9. Industries and Minerals	—	0.0	0.0	0.0	—	500.0	500.0	500.0
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	575.6	707.0	585.6	648.9	65.9	50.0	25.0	25.0
12. Others**	0.2	3.3	1.6	1.8	18.6	11.0	11.5	12.0
IV. Inter-State Settlement	—	—	—	—	—	—	—	—
V. Contingency Fund	—	—	—	—	—	—	—	—
VI. State Provident Funds, etc. (1 + 2)	4,79,474.7	2,97,500.0	2,97,500.0	2,97,500.0	6,17,790.6	5,86,397.0	5,31,817.5	5,92,322.6
1. State Provident Funds	4,76,068.0	2,95,000.0	2,95,000.0	2,95,000.0	5,89,426.6	5,69,897.0	5,17,812.5	5,76,297.6
2. Others	3,406.7	2,500.0	2,500.0	2,500.0	28,364.0	16,500.0	14,005.0	16,025.0
VII. Reserve Funds (1 to 4)	1,64,578.0	102.0	102.0	102.0	53,735.4	55,701.0	54,001.0	51,701.0
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	7,251.0	4,251.0	7,251.0	7,251.0
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	1,64,578.0	102.0	102.0	102.0	46,484.4	51,450.0	46,750.0	44,450.0
VIII. Deposits and Advances (1 to 4)	4,07,112.8	37,388.0	37,388.0	37,388.0	4,33,451.3	2,300.0	2,300.0	2,300.0
1. Civil Deposits	3,77,074.8	7,987.0	7,987.0	7,987.0	1,15,904.5	1,100.0	1,100.0	1,100.0
2. Deposits of Local Funds	12,856.5	21,500.0	21,500.0	21,500.0	90,717.5	—	—	—
3. Civil Advances	—	7,250.0	7,250.0	7,250.0	—	1,200.0	1,200.0	1,200.0
4. Others	17,181.6	651.0	651.0	651.0	2,26,829.3	—	—	—
IX. Suspense and Miscellaneous (1 to 4)	44,94,983.3	82,241.0	82,241.0	82,241.0	24,21,885.9	8,157.0	8,157.0	8,157.0
1. Suspense	1,40,115.2	17,100.0	17,100.0	17,100.0	4,49,874.2	2,157.0	2,157.0	2,157.0
2. Cash Balance Investment Accounts	43,54,868.0	15,000.0	15,000.0	15,000.0	19,72,011.7	3,600.0	3,600.0	3,600.0
3. Deposits with RBI	—	50,000.0	50,000.0	50,000.0	—	—	—	—
4. Others	0.1	141.0	141.0	141.0	—	2,400.0	2,400.0	2,400.0
X. Appropriation to Contingency Fund	—	—	—	—	—	—	—	—
XI. Miscellaneous Capital Receipts	219.7	—	—	—	—	—	—	—
XII. Remittances	9,07,655.5	48,037.0	48,037.0	48,037.0	23.7	13,300.0	13,300.0	13,300.0

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	5,52,92,893.8	4,35,43,866.5	4,95,08,964.6	5,37,90,113.0	12,93,07,896.4	7,35,51,619.0	7,34,33,036.5	9,85,46,507.4
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	23,05,694.7	19,26,986.3	21,94,600.3	20,68,315.7	1,09,45,160.7	1,15,06,039.0	1,07,92,126.0	1,08,95,438.0
I. Internal Debt (1 to 8)	3,12,044.6	13,20,000.0	15,00,000.0	14,40,000.0	84,33,411.8	98,39,100.0	93,85,100.0	1,09,00,001.0
1. Market Loans	1,00,000.0	9,85,000.0	11,65,000.0	10,80,000.0	81,00,000.0	96,84,000.0	90,00,000.0	1,05,00,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	2,12,044.6	3,00,000.0	3,00,000.0	3,20,000.0	3,33,411.8	1,20,000.0	3,50,000.0	3,50,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	10,000.0	10,000.0	10,000.0	-	-	-	-
6. WMA from RBI	-	-	-	-	-	100.0	100.0	1.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	25,000.0	25,000.0	30,000.0	-	35,000.0	35,000.0	50,000.0
II. Loans and Advances from the Centre (1 to 6)	5,12,668.0	4,80,000.0	5,00,000.0	5,60,000.0	5,94,580.6	6,85,500.0	6,85,500.0	7,00,000.0
1. State Plan Schemes	5,12,668.0	4,80,000.0	5,00,000.0	5,60,000.0	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	-	-	-	-	5,94,580.6	6,85,500.0	6,85,500.0	7,00,000.0
III. Recovery of Loans and Advances (1 to 12)	7,27,670.3	10,000.0	38,061.0	24,656.0	30,610.7	21,255.0	11,200.5	13,400.5
1. Housing	-	-	-	-	-	-	-	-
2. Urban Development	-	-	-	-	-	-	-	-
3. Crop Husbandry	-	-	-	-	-	-	-	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	36.6	81.7	57.0	71.0	119.7	95.0	95.0	95.0
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	7,23,080.1	-	30,000.0	10,000.0	26,314.4	16,102.5	5,100.0	7,300.0
8. Village and Small Industries	-	3.5	-	-	5.0	4.0	4.0	4.0
9. Industries and Minerals	-	-	-	-	2,066.8	3,354.0	3,304.0	3,304.0
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	4,486.9	9,888.2	8,000.0	14,500.0	398.4	356.5	696.5	696.5
12. Others**	66.7	26.7	4.0	85.0	1,706.4	1,343.0	2,001.0	2,001.0
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	500.0	500.0	500.0
VI. State Provident Funds, etc. (1 + 2)	1,98,829.9	1,89,060.5	2,21,000.0	3,32,000.0	9,86,100.4	10,13,211.0	10,13,211.0	10,92,354.3
1. State Provident Funds	1,98,065.6	1,88,192.0	2,10,000.0	3,20,000.0	4,89,235.0	5,03,043.0	5,03,043.0	5,29,107.6
2. Others	764.3	868.5	11,000.0	12,000.0	4,96,865.5	5,10,168.0	5,10,168.0	5,63,246.7
VII. Reserve Funds (1 to 4)	4,38,094.4	1,44,999.8	2,87,203.6	2,32,017.0	9,67,651.8	9,08,425.0	12,53,847.0	8,83,008.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	0.2	-	-	-
2. Sinking Funds	56,700.0	59,200.0	59,200.0	63,813.0	2,00,000.0	2,00,000.0	2,00,000.0	3,00,000.0
3. Famine Relief Fund	0.0	0.0	0.0	0.0	-	-	-	-
4. Others	3,81,394.4	85,799.8	2,28,003.6	1,68,204.0	7,67,651.6	7,08,425.0	10,53,847.0	5,83,008.0
VIII. Deposits and Advances (1 to 4)	30,99,964.5	29,89,618.0	19,69,600.0	30,52,800.0	79,96,155.2	55,79,878.0	55,79,878.0	99,53,643.6
1. Civil Deposits	3,93,394.4	3,24,923.1	3,00,000.0	4,00,000.0	19,68,086.9	-	-	-
2. Deposits of Local Funds	25,73,165.1	26,19,747.9	16,00,000.0	25,00,000.0	39,17,866.0	51,05,906.0	51,05,906.0	94,04,763.0
3. Civil Advances	1,00,865.0	25,518.4	35,000.0	1,20,000.0	-	-	-	-
4. Others	32,539.9	19,428.6	34,600.0	32,800.0	21,10,202.3	4,73,972.0	4,73,972.0	5,48,880.6
IX. Suspense and Miscellaneous (1 to 4)	4,86,91,752.4	3,75,47,195.0	4,37,93,100.0	4,68,33,560.0	11,02,95,787.2	5,55,00,000.0	5,55,00,000.0	7,50,00,000.0
1. Suspense	63,579.6	40,206.3	2,50,000.0	70,000.0	3,26,881.8	-	-	-
2. Cash Balance Investment Accounts	1,94,10,550.5	1,42,80,605.0	1,85,20,000.0	1,95,10,560.0	7,84,58,585.1	5,55,00,000.0	5,55,00,000.0	7,50,00,000.0
3. Deposits with RBI	2,92,14,591.2	2,32,23,793.0	2,50,20,000.0	2,72,50,000.0	49,07,330.5	-	-	-
4. Others	3,031.1	2,590.7	3,100.0	3,000.0	2,66,02,989.7	-	-	-
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	3,598.9	3,750.0	3,800.0	3,600.0
XII. Remittances	13,11,869.7	8,62,993.2	12,00,000.0	13,15,080.0	-0.2	-	-	-

Appendix III

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	4,90,31,831.2	5,22,61,494.6	5,06,60,841.0	5,22,97,661.2	9,39,19,008.1	9,61,95,460.1	10,56,62,262.9	11,09,32,610.3
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	53,13,087.0	67,71,478.8	67,67,311.0	70,12,130.8	65,87,438.4	98,59,886.7	93,54,008.7	1,09,56,302.1
I. Internal Debt (1 to 8)	1,03,45,393.9	1,04,94,658.3	1,46,23,153.9	1,51,07,373.0	50,10,838.8	81,93,132.0	74,25,175.0	94,25,078.0
1. Market Loans	42,43,800.0	48,27,944.0	50,47,334.2	51,80,678.3	38,50,000.0	64,59,132.0	60,71,175.0	76,21,078.0
2. Loans from LIC	—	—	—	—	—	—	—	—
3. Loans from National Bank for Agriculture and Rural Development	61,107.0	90,000.0	72,000.0	90,000.0	3,49,940.0	4,00,000.0	4,00,000.0	4,20,000.0
4. Loans from SBI and other Banks	—	—	—	—	—	—	—	—
5. Loans from National Co-operative Development Corporation	2,861.6	4,691.0	12,338.2	4,691.0	—	4,000.0	4,000.0	4,000.0
6. WMA from RBI	53,30,652.3	49,52,500.0	87,35,342.2	91,03,000.0	—	4,00,000.0	0.0	4,00,000.0
7. Special Securities issued to NSSF	7,06,973.0	6,19,523.3	7,49,707.0	7,00,000.0	8,01,050.0	8,50,000.0	9,00,000.0	9,00,000.0
8. Others (including 106)@	—	0.0	6,432.3	29,003.7	9,848.8	80,000.0	50,000.0	80,000.0
II. Loans and Advances from the Centre (1 to 6)	90,092.0	2,10,000.0	3,60,000.0	4,73,537.0	15,07,163.3	12,50,000.0	15,30,000.0	14,50,000.0
1. State Plan Schemes	—	—	—	—	-83.5	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	—	—	—	—	—	—	—	—
4. Non-Plan Loans	—	—	—	—	—	—	—	—
5. Loans for Special Schemes	—	—	—	—	—	—	—	—
6. Other Loans for States/Union Territories with legislature schemes	90,092.0	2,10,000.0	3,60,000.0	4,73,537.0	15,07,246.9	12,50,000.0	15,30,000.0	14,50,000.0
III. Recovery of Loans and Advances (1 to 12)	71,480.3	1,07,690.2	1,04,999.2	1,12,590.6	37,179.0	45,601.4	3,91,579.2	5,55,081.2
1. Housing	23.9	518.5	423.5	498.5	0.0	0.1	0.0	0.0
2. Urban Development	1,698.4	1,763.2	1,700.5	1,763.7	5,137.6	9,505.5	4,800.0	4,800.0
3. Crop Husbandry	0.1	138.5	138.5	138.5	0.2	0.3	0.6	0.6
4. Food Storage and Warehousing	270.1	380.3	343.0	422.3	—	0.0	0.0	0.0
5. Co-operation	2,243.7	4,687.0	3,384.4	4,207.9	511.3	558.3	264.9	265.3
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	1,352.8	—	—	—	31,520.0	35,000.0	3,86,500.0	5,50,000.0
8. Village and Small Industries	994.1	1,381.5	905.9	1,283.4	—	0.0	0.0	0.0
9. Industries and Minerals	308.3	1,753.9	857.8	2,003.9	—	0.0	—	0.0
10. Road Transport	297.6	0.1	0.1	0.1	—	—	—	—
11. Government Servants, etc.+	59,609.3	94,041.0	94,132.7	98,589.7	0.2	2.2	0.6	1.2
12. Others**	4,682.0	3,026.4	3,112.9	3,682.8	9.7	535.1	13.1	14.0
IV. Inter-State Settlement	—	—	—	—	-38.8	170.0	155.0	150.0
V. Contingency Fund	—	100.0	100.0	100.0	—	1,00,000.0	1,00,000.0	1,00,000.0
VI. State Provident Funds, etc. (1 + 2)	1,48,96,615.9	1,70,01,466.3	1,62,22,288.0	1,72,18,479.9	3,95,248.6	7,00,682.5	3,96,870.9	4,08,777.0
1. State Provident Funds	9,94,080.0	6,89,047.3	10,52,864.5	10,79,934.6	3,65,598.9	6,83,261.4	3,43,335.6	3,53,635.6
2. Others	1,39,02,535.9	1,63,12,419.0	1,51,69,423.4	1,61,38,545.4	29,649.7	17,421.1	53,535.3	55,141.4
VII. Reserve Funds (1 to 4)	1,33,365.3	90,354.2	94,989.7	92,624.0	9,55,477.7	6,21,116.4	5,40,664.5	7,59,006.2
1. Depreciation/Renewal Reserve Funds	—	—	—	—	7.7	8.9	7.1	7.3
2. Sinking Funds	76,361.7	40,044.0	40,044.0	40,044.0	—	20,000.0	0.0	0.0
3. Famine Relief Fund	—	—	—	—	—	0.0	0.0	0.0
4. Others	57,003.6	50,310.1	54,945.7	52,579.9	9,55,469.9	6,01,107.5	5,40,657.3	7,58,998.9
VIII. Deposits and Advances (1 to 4)	6,70,450.3	8,16,167.9	5,68,232.0	6,46,829.9	46,05,332.0	76,54,285.2	66,28,395.2	82,30,690.3
1. Civil Deposits	4,55,724.6	6,44,187.1	3,71,738.4	4,11,858.4	6,11,259.8	10,15,550.4	4,53,468.0	5,02,747.5
2. Deposits of Local Funds	-0.4	0.5	0.5	0.1	77,576.5	1,52,819.8	41,778.8	43,032.1
3. Civil Advances	44.1	0.0	0.0	0.0	1.9	—	0.0	0.0
4. Others	2,14,682.0	1,71,980.3	1,96,493.1	2,34,971.4	39,16,493.8	64,85,915.1	61,33,148.5	76,84,910.7
IX. Suspense and Miscellaneous (1 to 4)	2,23,52,826.2	2,31,98,301.6	1,83,47,682.2	1,83,23,160.3	7,85,86,330.3	7,54,76,429.1	8,47,26,264.8	8,59,62,984.2
1. Suspense	36,25,374.6	39,04,320.6	38,98,701.2	39,04,179.4	44,379.8	84,292.3	24,789.0	25,532.7
2. Cash Balance Investment Accounts	49,54,053.2	59,45,000.0	11,00,000.0	10,00,000.0	3,84,98,619.4	3,83,49,017.3	3,96,53,578.0	3,95,38,116.8
3. Deposits with RBI	—	0.0	0.0	0.0	1,96,11,770.1	1,77,41,144.1	2,29,99,924.5	2,36,89,922.3
4. Others	1,37,73,398.5	1,33,48,980.9	1,33,48,980.9	1,34,18,980.9	2,04,31,561.1	1,93,01,975.4	2,20,47,973.3	2,27,09,412.5
X. Appropriation to Contingency Fund	—	—	—	—	—	—	—	—
XI. Miscellaneous Capital Receipts	4,750.7	6,630.2	4,500.1	6,630.2	378.0	1,670.9	375.9	376.9
XII. Remittances	4,66,856.7	3,36,125.9	3,34,896.0	3,16,336.3	28,21,099.3	21,52,372.6	39,22,782.4	40,40,466.4

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	6,52,05,278.3	8,20,76,248.2	8,51,53,955.2	8,59,49,179.1	17,33,726.2	11,29,236.2	12,57,076.2	12,83,056.2
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	1,32,03,756.8	1,32,94,721.8	1,59,26,100.8	1,55,00,285.4	2,14,000.6	2,09,889.5	2,59,769.5	3,83,749.5
I. Internal Debt (1 to 8)	1,15,34,152.1	1,27,74,867.6	1,44,44,555.9	1,44,03,415.6	9,15,961.2	6,82,500.0	6,82,500.0	6,82,500.0
1. Market Loans	1,09,99,975.9	1,08,00,000.0	1,25,23,800.0	1,25,00,000.0	1,42,600.0	1,50,000.0	1,50,000.0	1,50,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	4,13,887.9	3,21,839.5	2,31,592.3	2,49,902.0	14,207.5	30,000.0	30,000.0	30,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	55,895.6	28.0	503.5	503.5	-	-	-	-
6. WMA from RBI	-	3,000.0	3,000.0	3,000.0	7,59,153.6	5,00,000.0	5,00,000.0	5,00,000.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	64,392.7	16,50,000.1	16,85,660.0	16,50,010.0	-	2,500.0	2,500.0	2,500.0
II. Loans and Advances from the Centre (1 to 6)	10,64,600.0	9,72,138.0	16,69,243.8	11,36,904.4	59,624.1	60,000.0	1,27,000.0	2,00,000.0
1. State Plan Schemes	-	-	-	-	59,624.1	60,000.0	1,27,000.0	2,00,000.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	10,64,600.0	9,72,138.0	16,69,243.8	11,36,904.4	-	-	-	-
III. Recovery of Loans and Advances (1 to 12)	74,220.1	2,47,510.4	2,69,345.1	2,82,176.5	108.1	379.5	379.5	379.5
1. Housing	2,903.2	12,364.0	12,364.0	12,611.3	-	-	-	-
2. Urban Development	1,356.5	1,494.5	23,329.1	31,240.2	-	-	-	-
3. Crop Husbandry	0.2	8.5	8.5	8.7	-	-	-	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	1,775.1	17,314.7	17,314.7	17,661.0	0.4	7.0	7.0	7.0
6. Minor Irrigation	0.3	1.0	1.0	1.1	-	-	-	-
7. Power Projects	20,309.9	1,60,538.3	1,60,538.3	1,63,749.0	-	-	-	-
8. Village and Small Industries	282.0	284.7	284.7	290.4	-	0.5	0.5	0.5
9. Industries and Minerals	-7,370.8	1,369.4	1,369.4	1,396.8	-	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	41,706.1	44,689.5	44,689.5	45,583.3	107.7	120.0	120.0	120.0
12. Others**	13,257.6	9,445.9	9,445.9	9,634.8	-	252.0	252.0	252.0
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	-	50,000.0	-
VI. State Provident Funds, etc. (1 + 2)	5,81,796.7	5,75,679.4	5,91,613.2	6,06,033.9	29,127.2	40,350.0	40,350.0	40,350.0
1. State Provident Funds	5,12,690.2	4,94,654.0	4,94,654.0	5,19,223.8	28,786.8	40,000.0	40,000.0	40,000.0
2. Others	69,106.6	81,025.4	96,959.2	86,810.1	340.4	350.0	350.0	350.0
VII. Reserve Funds (1 to 4)	13,83,823.8	10,72,458.0	8,72,540.4	12,34,668.9	18,704.3	15,000.0	24,840.0	25,820.0
1. Depreciation/Renewal Reserve Funds	0.1	5.0	5.0	5.0	-	-	-	-
2. Sinking Funds	7,61,704.7	4,00,000.0	2,00,000.0	5,00,000.0	14,809.8	7,500.0	15,000.0	15,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	6,22,119.0	6,72,453.0	6,72,535.3	7,34,663.9	3,894.6	7,500.0	9,840.0	10,820.0
VIII. Deposits and Advances (1 to 4)	69,10,351.6	48,62,329.9	50,25,914.2	51,77,065.1	57,258.2	71,000.0	68,000.0	68,000.0
1. Civil Deposits	60,01,803.7	44,92,880.5	45,31,501.1	45,39,733.8	3,997.2	9,000.0	5,000.0	5,000.0
2. Deposits of Local Funds	-	-	-	-	-	-	-	-
3. Civil Advances	2,53,822.2	1,93,573.1	1,93,573.1	1,93,573.1	3,584.4	2,000.0	3,000.0	3,000.0
4. Others	6,54,725.7	1,75,876.3	3,00,840.0	4,43,758.1	49,676.6	60,000.0	60,000.0	60,000.0
IX. Suspense and Miscellaneous (1 to 4)	3,81,41,247.3	5,85,68,344.3	5,92,77,822.3	6,01,05,994.3	4,63,274.0	60,006.7	64,006.7	66,006.7
1. Suspense	-64,416.1	9,731.6	9,731.6	9,731.6	27,756.7	7,000.0	11,000.0	13,000.0
2. Cash Balance Investment Accounts	3,88,53,918.1	5,65,75,150.0	5,72,84,628.0	5,81,12,800.0	4,29,809.0	50,000.0	50,000.0	50,000.0
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	-6,48,254.7	19,83,462.7	19,83,462.7	19,83,462.7	5,708.3	3,006.7	3,006.7	3,006.7
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	55,15,086.7	30,02,920.5	30,02,920.5	30,02,920.5	1,89,669.2	2,00,000.0	2,00,000.0	2,00,000.0

Appendix III

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	26,39,226.4	1,05,22,318.4	1,04,72,318.4	1,21,60,355.4	16,61,028.4	13,37,243.0	12,45,213.0	13,00,965.0
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	5,16,630.4	3,34,830.0	2,84,830.0	4,65,025.2	1,63,772.6	1,89,010.0	1,53,900.0	2,03,762.0
I. Internal Debt (1 to 8)	6,15,316.9	3,43,735.0	2,93,735.0	4,69,047.8	5,64,806.2	1,48,203.0	1,42,503.0	1,46,503.0
1. Market Loans	1,36,400.0	2,78,616.0	2,28,616.0	3,44,267.8	90,231.4	1,17,000.0	1,17,000.0	1,15,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	20,000.0	27,000.0	22,000.0	22,000.0	29,487.9	25,000.0	25,000.0	25,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	229.3	500.0	500.0	500.0
6. WMA from RBI	2,73,388.9	20,900.0	20,900.0	26,700.0	4,44,857.5	3.0	3.0	3.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	1,85,528.0	17,219.0	22,219.0	76,080.0	-	5,700.0	-	6,000.0
II. Loans and Advances from the Centre (1 to 6)	1,36,116.8	9,000.0	9,000.0	9,800.0	75,397.7	51,000.0	64,000.0	76,115.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	25.0	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	1,36,091.8	9,000.0	9,000.0	9,800.0	75,397.7	51,000.0	64,000.0	76,115.0
III. Recovery of Loans and Advances (1 to 12)	2,402.9	2,995.0	2,995.0	3,593.5	2,395.8	3,360.0	3,360.0	2,497.0
1. Housing	31.7	28.0	28.0	62.5	79.9	130.0	130.0	62.1
2. Urban Development	-	-	-	-	-	-	-	9.2
3. Crop Husbandry	-	-	-	-	-	-	-	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	0.5	4.0	4.0	5.8	64.2	230.0	230.0	75.3
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	-	-	-	-	-	-	-	-
8. Village and Small Industries	-	-	-	-	-	-	-	-
9. Industries and Minerals	-	-	-	-	-	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	2,370.7	2,963.0	2,963.0	3,525.2	2,250.5	3,000.0	3,000.0	2,349.3
12. Others**	-	-	-	-	1.3	-	-	1.2
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	49,345.5	50,378.0	50,378.0	55,910.2	51,031.9	66,700.0	64,700.0	51,200.0
1. State Provident Funds	49,345.5	50,378.0	50,378.0	55,910.2	49,785.1	65,000.0	63,000.0	50,000.0
2. Others	-	-	-	-	1,246.8	1,700.0	1,700.0	1,200.0
VII. Reserve Funds (1 to 4)	18,051.5	20,291.1	20,291.1	23,043.0	8,670.0	14,630.0	14,630.0	17,250.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	10,358.2	10,752.0	10,752.0	12,700.0	3,240.0	6,480.0	6,480.0	8,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	7,693.2	9,539.0	9,539.0	10,343.0	5,430.0	8,150.0	8,150.0	9,250.0
VIII. Deposits and Advances (1 to 4)	1,64,163.9	95,051.3	95,051.3	1,89,669.4	1,40,814.3	1,47,550.0	1,36,900.0	1,30,000.0
1. Civil Deposits	1,25,805.3	65,531.1	65,531.1	1,45,307.1	1,40,433.5	1,47,550.0	1,30,000.0	1,23,000.0
2. Deposits of Local Funds	-	-	-	-	-	-	-	-
3. Civil Advances	8,262.6	4,818.0	4,818.0	5,058.9	380.8	-	-	-
4. Others	30,096.0	24,702.1	24,702.1	39,303.5	-	-	6,900.0	7,000.0
IX. Suspense and Miscellaneous (1 to 4)	13,30,702.1	96,41,909.0	96,41,909.0	1,10,32,517.0	5,63,888.7	6,05,000.0	5,64,200.0	5,68,450.0
1. Suspense	828.6	8,051.0	8,051.0	8,453.6	96,324.6	5,000.0	96,400.0	96,150.0
2. Cash Balance Investment Accounts	13,29,147.0	17,64,886.0	17,64,886.0	27,61,642.8	4,62,795.9	6,00,000.0	4,63,000.0	4,67,800.0
3. Deposits with RBI	-	78,68,209.0	78,68,209.0	82,61,619.5	-	-	-	-
4. Others	726.6	763.0	763.0	801.1	4,768.3	-	4,800.0	4,500.0
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	3,23,126.8	3,58,959.0	3,58,959.0	3,76,774.7	2,54,023.8	3,00,800.0	2,54,920.0	3,08,950.0

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	25,53,768.4	15,70,065.9	17,09,932.9	16,11,088.2	15,01,61,440.2	7,75,36,343.0	7,72,36,343.0	8,51,05,975.6
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	3,30,646.6	2,17,452.9	3,18,777.0	2,45,475.2	30,53,358.6	53,08,881.8	50,08,881.8	56,99,770.1
I. Internal Debt (1 to 8)	5,08,829.8	5,90,582.4	5,39,392.6	6,06,541.0	13,82,138.3	35,78,170.0	25,78,170.0	38,25,000.0
1. Market Loans	2,55,128.8	2,30,576.3	1,81,112.9	2,49,476.0	125.0	15,78,000.0	5,78,000.0	17,46,330.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	3,674.8	4,391.4	4,482.0	4,631.2	4,10,653.8	6,21,500.0	6,21,500.0	6,90,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-
6. WMA from RBI	2,47,899.4	3,50,000.0	3,50,000.0	3,50,000.0	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	2,126.8	5,614.6	3,797.7	2,433.8	9,71,359.5	13,78,670.0	13,78,670.0	13,88,670.0
II. Loans and Advances from the Centre (1 to 6)	99,049.2	3,719.6	1,64,231.9	3,781.7	4,30,192.8	6,71,330.0	8,71,330.0	8,15,000.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	99,049.2	3,719.6	1,64,231.9	3,781.7	4,30,192.8	6,71,330.0	8,71,330.0	8,15,000.0
III. Recovery of Loans and Advances (1 to 12)	298.5	151.0	152.5	152.5	55,932.3	50,500.0	50,500.0	60,000.0
1. Housing	1.8	-	1.5	1.5	1.4	10.8	10.8	10.8
2. Urban Development	-	-	-	-	-	15.8	15.8	15.8
3. Crop Husbandry	-	-	-	-	20,000.0	9,600.3	9,600.3	19,100.3
4. Food Storage and Warehousing	-	-	-	-	-	20.6	20.6	20.6
5. Co-operation	149.9	101.0	101.0	101.0	3,007.7	740.1	740.1	740.1
6. Minor Irrigation	-	-	-	-	-	5.3	5.3	5.3
7. Power Projects	-	-	-	-	5,046.1	5,000.2	5,000.2	5,000.2
8. Village and Small Industries	-	-	-	-	4,253.6	505.7	505.7	505.7
9. Industries and Minerals	-	-	-	-	2,548.3	8.0	8.0	8.0
10. Road Transport	-	-	-	-	-	0.1	0.1	0.1
11. Government Servants, etc.+	146.8	50.0	50.0	50.0	21,047.8	33,062.3	33,062.3	33,062.3
12. Others**	-	-	-	-	27.4	1,530.9	1,530.9	1,530.9
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	40,000.0	40,000.0	-
VI. State Provident Funds, etc. (1 + 2)	50,675.4	35,000.0	37,000.0	32,000.0	4,40,541.0	8,58,153.9	8,58,153.9	9,33,969.2
1. State Provident Funds	47,417.9	33,000.0	35,000.0	30,000.0	4,34,729.7	8,53,243.3	8,53,243.3	9,28,567.6
2. Others	3,257.5	2,000.0	2,000.0	2,000.0	5,811.3	4,910.6	4,910.6	5,401.6
VII. Reserve Funds (1 to 4)	18,198.0	28,250.0	34,292.9	23,750.0	22,78,648.2	15,03,229.5	15,03,229.5	16,53,552.2
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	0.2	0.2	0.2
2. Sinking Funds	11,882.9	15,000.0	10,000.0	10,500.0	1,22,146.8	0.1	0.1	0.1
3. Famine Relief Fund	-	-	-	-	-	1.3	1.3	1.4
4. Others	6,315.1	13,250.0	24,292.9	13,250.0	21,56,501.5	15,03,227.9	15,03,227.9	16,53,550.5
VIII. Deposits and Advances (1 to 4)	1,10,899.5	57,303.0	79,803.0	89,803.0	47,65,935.0	61,66,245.3	61,66,245.3	67,82,868.8
1. Civil Deposits	48,743.8	10,000.0	10,000.0	10,000.0	38,28,003.4	39,25,675.4	39,25,675.4	43,18,242.5
2. Deposits of Local Funds	-	-	-	-	3,42,719.4	3,80,344.9	3,80,344.9	4,18,379.1
3. Civil Advances	1,402.2	1,800.0	1,800.0	1,800.0	97,986.9	46,863.4	46,863.4	51,549.6
4. Others	60,753.5	45,503.0	68,003.0	78,003.0	4,97,225.4	18,13,361.6	18,13,361.6	19,94,697.7
IX. Suspense and Miscellaneous (1 to 4)	14,38,060.6	6,55,000.0	6,55,000.0	6,55,000.0	13,60,12,257.5	5,93,35,955.4	5,93,35,955.4	6,52,69,549.5
1. Suspense	1,01,446.8	5,000.0	50,000.0	50,000.0	-15,762.3	1,252.2	1,252.2	1,376.1
2. Cash Balance Investment Accounts	13,33,260.0	6,00,000.0	6,00,000.0	6,00,000.0	3,05,50,065.8	5,93,11,883.1	5,93,11,883.1	6,52,43,071.4
3. Deposits with RBI	-	-	-	-	10,54,77,123.1	1.3	1.3	1.4
4. Others	3,353.8	50,000.0	5,000.0	5,000.0	830.9	22,818.8	22,818.8	25,100.6
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	3,27,757.4	2,00,060.0	2,00,060.0	2,00,060.0	47,95,795.1	53,32,759.0	58,32,759.0	57,66,035.9

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	2,13,56,926.3	5,22,26,448.2	5,45,01,539.5	5,45,62,338.4	5,43,14,922.9	5,53,88,322.7	6,33,35,059.6	5,74,33,058.8
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	91,01,731.1	90,29,900.4	90,60,822.8	93,27,984.6	95,48,215.4	1,01,14,804.8	1,01,33,585.7	1,22,64,753.3
I. Internal Debt (1 to 8)	1,02,82,219.4	96,33,148.0	1,14,91,189.0	1,20,35,000.0	2,11,30,703.1	2,11,73,600.1	2,15,07,616.0	2,16,22,195.0
1. Market Loans	42,38,605.4	38,33,148.0	42,66,189.0	48,10,000.0	73,62,399.5	78,53,600.0	77,30,600.0	92,95,195.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	65,000.0	80,000.0	80,000.0	80,000.0	2,55,172.0	2,80,000.0	2,57,016.0	2,92,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	0.0	0.0	0.0	-	0.0	0.0	0.0
6. WMA from RBI	12,94,929.7	9,00,000.0	29,25,000.0	29,25,000.0	1,35,11,220.0	1,30,00,000.0	1,35,00,000.0	1,20,00,000.0
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	46,83,684.3	48,20,000.0	42,20,000.0	42,20,000.0	1,911.6	40,000.0	20,000.0	35,000.0
II. Loans and Advances from the Centre (1 to 6)	21,181.5	2,50,000.0	2,95,458.8	80,000.0	10,95,930.4	10,28,254.0	13,43,963.9	17,26,606.0
1. State Plan Schemes	-90,657.3	60,000.0	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	1,11,838.8	1,90,000.0	2,95,458.8	80,000.0	10,95,930.4	10,28,254.0	13,43,963.9	17,26,606.0
III. Recovery of Loans and Advances (1 to 12)	3,877.5	15,000.0	17,422.5	19,025.0	40,474.3	30,552.7	52,945.7	41,638.9
1. Housing	-	-	-	-	6.3	-	-	-
2. Urban Development	-	-	-	-	7,286.8	6,219.0	0.0	0.0
3. Crop Husbandry	-	-	-	-	0.1	-	-	-
4. Food Storage and Warehousing	342.5	15,000.0	15,000.0	15,000.0	2,247.3	1,200.0	6,569.4	4,161.0
5. Co-operation	705.4	-	-	-	1,851.8	-	705.6	705.6
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	363.9	-	-	-	28,491.0	22,733.6	42,170.7	35,772.3
8. Village and Small Industries	53.2	-	-	-	-	-	-	-
9. Industries and Minerals	-	-	-	-	2.8	-	-	-
10. Road Transport	-	-	-	-	-0.0	0.0	0.0	0.0
11. Government Servants, etc.+	2,412.5	-	2,422.5	4,025.0	1.9	-	-	-
12. Others**	0.1	-	-	-	586.3	400.0	3,500.0	1,000.0
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	3,41,767.2	4,09,873.5	3,34,389.5	3,34,389.5	16,40,828.6	17,48,004.6	17,32,002.8	18,48,277.7
1. State Provident Funds	3,32,174.8	4,00,000.0	3,24,516.0	3,24,516.0	9,29,905.0	10,07,025.3	9,58,042.9	10,06,510.7
2. Others	9,592.4	9,873.5	9,873.5	9,873.5	7,10,923.6	7,40,979.3	7,73,959.9	8,41,767.0
VII. Reserve Funds (1 to 4)	4,62,901.5	2,48,127.9	2,19,967.8	2,70,811.9	17,37,586.1	19,69,228.0	20,23,432.7	17,69,572.1
1. Depreciation/Renewal Reserve Funds	259.9	-	-	-	-	0.1	-	-
2. Sinking Funds	2,26,504.5	1,00,000.0	49,155.9	60,000.0	-	70,000.0	1,83,451.1	1,50,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	2,36,137.0	1,48,127.9	1,70,811.9	2,10,811.9	17,37,586.1	18,99,227.9	18,39,981.6	16,19,572.1
VIII. Deposits and Advances (1 to 4)	6,87,787.7	6,14,175.7	10,86,988.9	7,66,988.9	2,43,82,581.1	2,60,88,207.1	3,18,65,313.3	2,59,14,984.0
1. Civil Deposits	3,65,685.1	3,46,988.9	3,46,988.9	3,46,988.9	46,18,125.5	56,98,399.6	62,79,882.7	54,29,092.2
2. Deposits of Local Funds	-	-	1,00,000.0	3,46,988.9	1,12,59,877.5	1,14,77,302.8	1,18,31,058.4	1,18,39,216.4
3. Civil Advances	-	-	-	-	9.1	11.7	11.7	11.7
4. Others	3,22,102.7	2,67,186.8	6,40,000.0	73,011.1	85,04,569.0	89,12,493.0	1,37,54,360.5	86,46,663.7
IX. Suspense and Miscellaneous (1 to 4)	95,46,908.6	4,10,02,839.2	4,10,02,839.2	4,10,02,839.2	28,33,618.7	19,67,643.7	30,48,488.8	30,48,488.8
1. Suspense	1,88,402.1	1,28,258.2	1,28,258.2	1,28,258.2	11,823.7	15,443.4	11,175.5	11,175.5
2. Cash Balance Investment Accounts	10,35,514.0	34,18,665.6	34,18,665.6	34,18,665.6	28,21,773.0	19,52,153.0	30,37,266.0	30,37,266.0
3. Deposits with RBI	-	3,05,58,768.3	3,05,58,768.3	3,05,58,768.3	-	-	-	-
4. Others	83,22,992.5	68,97,147.0	68,97,147.0	68,97,147.0	22.0	47.3	47.3	47.3
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	0.1	50,000.0	50,000.0	50,000.0	1,423.9	2,000.0	2,000.0	2,000.0
XII. Remittances	10,282.9	3,283.9	3,283.9	3,283.9	14,51,776.7	13,80,832.6	17,59,296.4	14,59,296.4

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	26,14,796.6	24,95,077.6	26,15,490.2	27,02,663.7	9,88,73,559.8	3,43,77,168.4	5,49,84,113.9	5,29,95,410.5
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	2,77,359.8	3,29,766.0	3,80,525.5	3,59,698.6	1,33,95,983.6	1,54,56,433.9	1,41,79,169.5	1,52,21,769.8
I. Internal Debt (1 to 8)	1,98,453.0	2,23,802.0	2,23,802.0	2,65,132.0	1,16,60,222.4	1,26,96,512.0	1,27,63,100.0	1,41,20,000.0
1. Market Loans	1,91,600.0	2,16,802.0	2,16,802.0	2,58,132.0	1,13,00,084.8	1,21,86,512.0	1,24,03,100.0	1,36,50,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	6,853.0	7,000.0	7,000.0	7,000.0	3,40,143.1	4,00,000.0	3,36,000.0	4,00,000.0
4. Loans from SBI and other Banks	-	-	-	-	19,994.5	1,10,000.0	24,000.0	70,000.0
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	-	-	-	-	-	-	-
II. Loans and Advances from the Centre (1 to 6)	80,088.1	1,03,726.5	1,53,567.5	1,05,736.5	14,99,491.6	18,53,200.0	10,72,475.0	10,83,970.4
1. State Plan Schemes	-	-	-	-	9,66,850.1	13,50,000.0	5,59,371.5	5,05,336.1
2. Central Plan Schemes	-	-	-	-	-	0.0	0.0	0.0
3. Centrally Sponsored Schemes	37.5	36.5	36.5	36.5	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	80,050.6	1,03,690.0	1,53,531.0	1,05,700.0	5,32,641.5	5,03,200.0	5,13,103.4	5,78,634.3
III. Recovery of Loans and Advances (1 to 12)	38.8	32.7	32.7	32.7	4,02,446.8	4,80,036.5	3,93,966.5	75,588.8
1. Housing	-	-	-	-	0.5	-	-	-
2. Urban Development	-	-	-	-	96,090.2	22,412.6	69,977.3	17,319.8
3. Crop Husbandry	-	-	-	-	13,115.0	-	-	-
4. Food Storage and Warehousing	-	-	-	-	1,693.8	-	-	-
5. Co-operation	-	-	-	-	18,470.8	1,644.1	1,832.1	1,832.1
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	-	-	-	-	1,97,779.4	2,65,000.0	2,44,480.1	0.0
8. Village and Small Industries	-	-	-	-	443.9	30.7	21.5	10.0
9. Industries and Minerals	-	-	-	-	19,652.7	32,609.1	28,331.0	14,138.0
10. Road Transport	-	-	-	-	2,088.0	-	-	-
11. Government Servants, etc.+	38.8	30.0	30.0	30.0	24,010.1	40,610.9	41,062.0	34,323.3
12. Others**	-	2.7	2.7	2.7	29,102.3	1,17,729.2	8,262.5	7,965.5
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	-	35,000.0	-
VI. State Provident Funds, etc. (1 + 2)	46,545.2	48,548.5	48,548.5	48,633.4	9,30,456.8	10,08,736.1	9,33,151.0	10,05,705.4
1. State Provident Funds	45,879.2	47,700.0	47,700.0	47,700.0	9,16,140.4	9,95,471.2	9,18,831.8	9,91,386.2
2. Others	666.1	848.5	848.5	933.4	14,316.4	13,264.9	14,319.2	14,319.2
VII. Reserve Funds (1 to 4)	32,053.2	44,771.8	45,690.3	20,264.0	15,90,453.5	12,03,157.3	11,11,078.1	13,33,401.6
1. Depreciation/Renewal Reserve Funds	-	-	-	-	289.7	289.7	292.1	292.1
2. Sinking Funds	7,550.5	1,500.0	1,500.0	2,100.0	7,17,068.0	1,30,470.7	40,987.4	1,77,381.8
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	24,502.7	43,271.8	44,190.3	18,164.0	8,73,095.8	10,72,397.0	10,69,798.6	11,55,727.7
VIII. Deposits and Advances (1 to 4)	51,492.4	44,664.3	44,664.3	56,741.3	1,18,71,111.7	80,87,318.7	92,44,725.0	1,00,21,908.5
1. Civil Deposits	21,741.2	13,664.3	13,664.3	21,741.3	1,01,83,128.3	57,88,859.8	70,17,214.0	79,05,713.5
2. Deposits of Local Funds	-	-	-	-	2,27,745.7	2,18,241.9	2,26,760.2	2,26,765.8
3. Civil Advances	-	-	-	-	0.2	-	-	-
4. Others	29,751.2	31,000.0	31,000.0	35,000.0	14,60,237.6	20,80,217.0	20,00,750.9	18,89,429.2
IX. Suspense and Miscellaneous (1 to 4)	18,53,512.5	17,34,434.1	18,04,087.2	18,53,510.6	7,09,18,206.6	90,47,870.6	2,94,29,762.9	2,53,54,331.9
1. Suspense	686.1	681.0	681.0	686.1	66,64,624.1	-60,22,175.6	75,85,586.2	75,85,586.2
2. Cash Balance Investment Accounts	10,60,653.1	9,91,000.0	10,60,653.1	10,60,653.1	2,97,83,629.1	1,50,70,025.9	2,18,44,161.5	1,77,68,730.5
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	7,92,173.3	7,42,753.1	7,42,753.1	7,92,171.3	3,44,69,953.4	20.3	15.2	15.2
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	1,187.6	336.8	855.0	503.5
XII. Remittances	3,52,613.3	2,95,097.6	2,95,097.6	3,52,613.3	-17.2	0.3	0.4	0.4

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	2,40,46,603.5	1,62,48,317.0	1,57,41,168.5	1,66,83,372.1	44,21,819.6	6,32,149.0	7,43,060.5	7,71,660.7
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	59,19,864.5	69,57,248.5	64,50,100.0	74,64,592.5	1,75,424.2	3,68,644.0	5,03,286.0	5,02,773.0
I. Internal Debt (1 to 8)	1,48,62,571.4	58,21,248.5	58,04,000.0	65,63,900.0	70,322.4	2,30,000.0	2,02,600.0	2,52,175.0
1. Market Loans	49,61,800.4	57,11,248.5	56,94,000.0	64,53,900.0	-	1,60,000.0	1,25,500.0	1,22,500.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	91,022.5	1,00,000.0	1,00,000.0	1,00,000.0	70,322.4	65,000.0	65,000.0	1,09,775.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	200.0	-	-
6. WMA from RBI	98,09,748.5	10,000.0	10,000.0	10,000.0	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	-	-	-	-	4,800.0	12,100.0	19,900.0
II. Loans and Advances from the Centre (1 to 6)	1,94,833.8	3,90,000.0	2,50,000.0	4,00,000.0	69,746.3	96,144.0	2,59,586.0	2,07,198.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	1,94,833.8	3,90,000.0	2,50,000.0	4,00,000.0	69,746.3	96,144.0	2,59,586.0	2,07,198.0
III. Recovery of Loans and Advances (1 to 12)	3,596.6	3,56,000.0	6,100.0	1,10,692.5	89.2	2,500.0	1,100.0	3,400.0
1. Housing	-	685.0	685.0	715.0	-	1.5	1.6	1.6
2. Urban Development	-	3,50,000.0	100.0	1,00,000.0	-	-	-	-
3. Crop Husbandry	-	-	-	-	-	-	-	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	-	120.0	120.0	120.0	49.7	118.0	88.0	88.0
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	-	-	-	-	-	2,300.0	900.0	3,200.0
8. Village and Small Industries	-	-	-	-	-	-	-	-
9. Industries and Minerals	-	337.0	337.0	337.0	-	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	3,596.6	4,856.0	4,856.0	9,518.5	39.5	80.5	110.4	110.4
12. Others**	-	2.0	2.0	2.0	-	-	-	-
IV. Inter-State Settlement	13.5	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	3,46,822.1	3,18,083.2	3,18,083.2	4,16,194.3	1,82,720.5	1,96,600.0	1,86,400.0	1,89,850.0
1. State Provident Funds	1,99,859.2	1,81,968.5	1,81,968.5	2,39,831.2	1,78,672.9	1,92,400.0	1,82,200.0	1,85,550.0
2. Others	1,46,962.9	1,36,114.6	1,36,114.6	1,76,363.0	4,047.6	4,200.0	4,200.0	4,300.0
VII. Reserve Funds (1 to 4)	2,36,877.8	1,62,318.4	1,62,318.4	2,84,253.4	67,657.3	62,700.0	50,972.5	67,048.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	1,15,890.8	83,783.5	83,783.5	1,39,069.0	17,202.2	10,000.0	10,171.5	10,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	1,20,987.0	78,534.9	78,534.9	1,45,184.4	50,455.1	52,700.0	40,801.1	57,048.0
VIII. Deposits and Advances (1 to 4)	74,21,814.3	92,00,667.0	92,00,667.0	89,08,331.9	45,977.6	35,700.0	42,200.0	51,773.7
1. Civil Deposits	48,89,830.9	54,47,580.3	54,47,580.3	58,68,078.9	37,233.1	28,200.0	29,500.0	25,890.0
2. Deposits of Local Funds	15,46,391.0	18,49,144.1	18,49,144.1	18,55,723.0	-	-	-	-
3. Civil Advances	1.6	1.0	1.0	1.9	-	-	-	-
4. Others	9,85,590.8	19,03,941.7	19,03,941.7	11,84,528.1	8,744.5	7,500.0	12,700.0	25,883.7
IX. Suspense and Miscellaneous (1 to 4)	9,72,121.3	-	-	-	39,85,345.5	8,505.0	202.0	216.0
1. Suspense	2,97,620.0	-	-	-	2,569.6	8,505.0	202.0	216.0
2. Cash Balance Investment Accounts	6,72,012.7	-	-	-	39,82,775.9	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	2,488.6	-	-	-	-	-	-	-
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	7,952.8	-	-	-	-39.1	-	-	-

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTARAKHAND				UTTAR PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	1,10,25,235.4	39,95,280.7	38,82,575.0	50,30,280.8	29,78,52,210.3	5,89,16,629.1	5,81,39,139.1	6,21,44,416.0
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	10,64,397.1	14,12,447.9	13,85,928.3	19,62,447.9	1,27,92,172.6	1,10,03,392.2	1,10,03,142.4	1,10,05,172.2
I. Internal Debt (1 to 8)	26,78,199.1	26,26,000.0	26,60,000.0	36,75,000.0	1,00,90,000.0	89,69,379.0	79,69,379.0	90,17,929.0
1. Market Loans	6,30,000.0	10,00,000.0	10,70,000.0	16,00,000.0	97,65,000.0	76,15,000.0	76,15,000.0	77,15,000.0
2. Loans from LIC	—	—	—	—	—	—	—	—
3. Loans from National Bank for Agriculture and Rural Development	84,548.4	90,000.0	90,000.0	1,00,000.0	3,25,000.0	3,50,000.0	3,50,000.0	3,00,000.0
4. Loans from SBI and other Banks	—	25,000.0	—	0.0	—	—	—	—
5. Loans from National Co-operative Development Corporation	10,979.9	11,000.0	0.0	0.0	—	4,300.0	4,300.0	2,850.0
6. WMA from RBI	19,52,670.8	15,00,000.0	15,00,000.0	19,50,000.0	—	10,00,000.0	—	10,00,000.0
7. Special Securities issued to NSSF	—	—	—	—	—	—	—	—
8. Others (including 106)@	—	—	0.0	25,000.0	—	79.0	79.0	79.0
II. Loans and Advances from the Centre (1 to 6)	2,04,969.6	1,66,000.0	1,50,000.0	1,72,000.0	19,75,396.2	21,53,900.0	21,53,900.0	23,13,026.0
1. State Plan Schemes	—	16,000.0	15,000.0	22,000.0	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	—	—	—	—	—	17,93,900.0	17,93,900.0	17,93,900.0
4. Non-Plan Loans	—	—	—	—	—	—	—	—
5. Loans for Special Schemes	—	—	—	—	—	—	—	—
6. Other Loans for States/Union Territories with legislature schemes	2,04,969.6	1,50,000.0	1,35,000.0	1,50,000.0	19,75,396.2	3,60,000.0	3,60,000.0	5,19,126.0
III. Recovery of Loans and Advances (1 to 12)	1,581.8	2,421.3	2,428.3	2,421.3	1,83,443.9	3,29,863.0	3,29,863.0	3,24,217.0
1. Housing	—	—	—	—	—	—	—	—
2. Urban Development	—	—	—	—	0.0	7,865.0	7,865.0	8,295.0
3. Crop Husbandry	—	—	—	—	1.8	692.0	692.0	875.0
4. Food Storage and Warehousing	—	—	—	—	0.1	75.0	75.0	95.0
5. Co-operation	103.0	448.5	455.5	448.5	2,116.8	4,830.0	4,830.0	9,655.0
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	1,403.2	1,815.0	1,815.0	1,815.0	—	94,626.0	94,626.0	—
8. Village and Small Industries	—	5.5	5.5	5.5	41.7	27.0	27.0	65.0
9. Industries and Minerals	—	—	—	—	1,23,243.4	1,53,252.0	1,53,252.0	2,16,543.0
10. Road Transport	—	—	—	—	494.5	1,500.0	1,500.0	2,293.0
11. Government Servants, etc.+	75.6	152.3	152.3	152.3	5,425.5	19,235.0	19,235.0	27,315.0
12. Others**	—	0.0	0.0	0.0	52,120.0	47,761.0	47,761.0	59,081.0
IV. Inter-State Settlement	—	—	—	—	—	—	—	—
V. Contingency Fund	17,850.4	40,000.0	25,000.0	30,000.0	22,308.5	10,000.0	10,000.0	10,000.0
VI. State Provident Funds, etc. (1 + 2)	1,95,948.6	1,66,888.2	1,59,613.2	1,66,888.2	12,23,280.0	15,80,645.0	15,80,645.0	16,05,470.0
1. State Provident Funds	1,91,757.9	1,62,576.2	1,58,200.0	1,62,576.2	11,83,720.0	15,16,145.0	15,16,145.0	15,37,970.0
2. Others	4,190.6	4,312.0	1,413.2	4,312.0	39,560.1	64,500.0	64,500.0	67,500.0
VII. Reserve Funds (1 to 4)	1,56,946.8	1,75,470.6	1,37,710.1	1,75,470.6	11,91,157.7	12,15,051.0	14,37,561.0	22,57,822.9
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	4,000.0	4,000.0	4,000.0
2. Sinking Funds	10,000.0	33,000.0	21,500.0	33,000.0	1,50,000.0	2,50,000.0	4,50,000.0	13,00,000.0
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	1,46,946.8	1,42,470.6	1,16,210.1	1,42,470.6	10,41,157.7	9,61,051.0	9,83,561.0	9,53,822.9
VIII. Deposits and Advances (1 to 4)	6,21,272.8	4,89,390.7	3,07,589.8	4,89,390.7	40,37,802.4	25,41,675.1	25,41,675.1	28,91,800.1
1. Civil Deposits	2,37,795.3	2,39,790.6	2,19,241.1	2,39,790.6	23,65,985.5	9,91,050.1	9,91,050.1	11,91,050.1
2. Deposits of Local Funds	2,25,439.6	97,000.0	59,704.2	97,000.0	2,78,112.0	2,89,525.0	2,89,525.0	2,85,050.0
3. Civil Advances	—	17,600.0	17,490.0	17,600.0	12,252.5	—	—	—
4. Others	1,58,038.0	1,35,000.0	11,154.5	1,35,000.0	13,81,452.4	12,61,100.0	12,61,100.0	14,15,700.0
IX. Suspense and Miscellaneous (1 to 4)	71,48,240.6	2,56,300.0	1,55,893.0	2,56,300.0	27,67,77,155.6	4,16,66,116.1	4,16,66,116.1	4,32,74,151.1
1. Suspense	1,46,593.3	33,000.0	23,402.0	33,000.0	-7,258.5	1,48,740.0	1,48,740.0	1,48,740.0
2. Cash Balance Investment Accounts	15,21,732.2	1,10,000.0	—	1,10,000.0	7,21,05,212.3	2,90,00,000.0	2,90,00,000.0	3,06,00,000.0
3. Deposits with RBI	—	—	—	—	15,49,47,307.7	—	—	—
4. Others	54,79,915.2	1,13,300.0	1,32,491.0	1,13,300.0	4,97,31,894.1	1,25,17,376.0	1,25,17,376.0	1,25,25,411.0
X. Appropriation to Contingency Fund	—	0.0	0.0	0.0	—	—	—	—
XI. Miscellaneous Capital Receipts	—	10,000.0	0.0	0.0	—	—	—	—
XII. Remittances	225.7	62,810.0	2,84,340.6	62,810.0	23,51,666.2	4,50,000.0	4,50,000.0	4,50,000.0

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WEST BENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	12,44,39,618.4	13,21,05,145.2	13,64,86,312.0	14,07,21,790.1
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	90,50,533.0	94,06,292.9	1,03,85,998.5	1,00,09,450.5
I. Internal Debt (1 to 8)	72,21,951.2	1,12,35,900.0	1,12,67,000.0	99,91,173.0
1. Market Loans	69,90,997.7	79,72,700.0	80,00,000.0	81,97,233.0
2. Loans from LIC	—	—	—	—
3. Loans from National Bank for Agriculture and Rural Development	—	—	—	—
4. Loans from SBI and other Banks	—	—	—	—
5. Loans from National Co-operative Development Corporation	—	—	—	—
6. WMA from RBI	—	30,00,000.0	30,00,000.0	15,00,000.0
7. Special Securities issued to NSSF	—	—	—	—
8. Others (including 106)@	2,30,953.6	2,63,200.0	2,67,000.0	2,93,940.0
II. Loans and Advances from the Centre (1 to 6)	7,95,192.8	9,33,000.0	15,11,000.0	10,86,000.0
1. State Plan Schemes	—	—	—	—
2. Central Plan Schemes	—	—	—	—
3. Centrally Sponsored Schemes	—	—	—	—
4. Non-Plan Loans	—	—	—	—
5. Loans for Special Schemes	—	—	—	—
6. Other Loans for States/Union Territories with legislature schemes	7,95,192.8	9,33,000.0	15,11,000.0	10,86,000.0
III. Recovery of Loans and Advances (1 to 12)	1,45,597.6	18,736.2	22,254.5	2,22,362.7
1. Housing	0.2	0.8	0.5	0.5
2. Urban Development	—	—	—	—
3. Crop Husbandry	—	12.0	10.0	10.0
4. Food Storage and Warehousing	816.7	200.0	950.0	1,000.0
5. Co-operation	10.4	23.0	21.4	21.6
6. Minor Irrigation	—	—	—	—
7. Power Projects	1,35,909.1	9,040.0	10,675.0	2,10,703.0
8. Village and Small Industries	0.8	1.2	1.2	1.2
9. Industries and Minerals	8,685.8	7,099.0	9,858.0	9,863.0
10. Road Transport	—	2,100.0	400.0	400.0
11. Government Servants, etc.+	119.2	173.6	158.4	178.4
12. Others**	55.5	86.6	180.0	185.0
IV. Inter-State Settlement	—	—	—	—
V. Contingency Fund	—	—	7,893.6	—
VI. State Provident Funds, etc. (1 + 2)	5,18,370.4	5,44,276.8	5,72,207.7	5,70,864.5
1. State Provident Funds	5,16,851.6	5,42,687.1	5,71,100.0	5,69,705.0
2. Others	1,518.7	1,589.7	1,107.7	1,159.5
VII. Reserve Funds (1 to 4)	5,03,004.7	1,11,485.9	5,52,484.5	1,23,216.6
1. Depreciation/Renewal Reserve Funds	—	—	—	—
2. Sinking Funds	1,12,633.1	-2,09,200.0	1,55,000.0	-3,08,200.0
3. Famine Relief Fund	—	—	—	—
4. Others	3,90,371.6	3,20,685.9	3,97,484.5	4,31,416.6
VIII. Deposits and Advances (1 to 4)	1,19,85,218.6	1,27,72,710.4	1,21,15,596.6	1,22,57,178.1
1. Civil Deposits	11,32,662.6	11,00,236.0	11,33,180.2	11,48,375.4
2. Deposits of Local Funds	28,82,056.5	28,34,328.4	21,31,068.9	20,62,002.5
3. Civil Advances	—	—	—	—
4. Others	79,70,499.5	88,38,146.0	88,51,347.5	90,46,800.2
IX. Suspense and Miscellaneous (1 to 4)	10,32,70,280.6	10,64,87,797.9	11,04,37,543.9	11,64,70,683.6
1. Suspense	9,733.9	1,09,403.6	1,09,403.6	67,710.0
2. Cash Balance Investment Accounts	2,83,01,585.0	2,88,30,375.0	2,90,55,080.0	3,17,13,413.0
3. Deposits with RBI	5,73,84,383.7	5,85,49,700.0	5,96,79,758.0	6,26,63,746.0
4. Others	1,75,74,577.9	1,89,98,319.4	2,15,93,302.3	2,20,25,814.7
X. Appropriation to Contingency Fund	—	—	—	—
XI. Miscellaneous Capital Receipts	—	—	—	—
XII. Remittances	2.5	1,238.0	331.2	311.6

Appendix III : Capital Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	9,825.0	10,37,911.0	4,02,254.3	15,48,955.0	2,14,168.3	40,14,586.0	40,33,535.3	40,99,597.8
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	9,825.0	10,37,911.0	4,02,254.3	15,48,955.0	1,30,516.9	2,16,132.6	2,12,874.1	2,15,432.2
I. Internal Debt (1 to 8)	-	-	-	-	1,23,741.2	2,06,636.0	2,06,636.0	2,10,142.0
1. Market Loans	-	-	-	-	1,10,000.0	1,60,000.0	1,61,636.0	1,73,142.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	-	-	-	-	9,304.9	15,000.0	15,000.0	15,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)@	-	-	-	-	4,436.3	31,636.0	30,000.0	22,000.0
II. Loans and Advances from the Centre (1 to 6)	-	10,00,001.0	3,98,000.0	15,38,000.0	3,200.0	-	-	-
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	-	-	-	-	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	-	10,00,001.0	3,98,000.0	15,38,000.0	3,200.0	-	-	-
III. Recovery of Loans and Advances (1 to 12)	9,825.0	37,910.0	4,254.3	10,955.0	10.2	-	-	-
1. Housing	-	-	-	-	0.1	-	-	-
2. Urban Development	-	-	-	-	-	-	-	-
3. Crop Husbandry	-	-	-	-	-	-	-	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	-	-	-	-	-	-	-	-
6. Minor Irrigation	-	-	-	-	-	-	-	-
7. Power Projects	-	-	-	-	-	-	-	-
8. Village and Small Industries	-	-	-	-	-	-	-	-
9. Industries and Minerals	-	-	-	-	-	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	63.9	60.0	60.0	60.0	10.2	-	-	-
12. Others**	9,761.1	37,850.0	4,194.3	10,895.0	-	-	-	-
IV. Inter-State Settlement	-	-	-	-	-	-	-	-
V. Contingency Fund	-	-	-	-	-	-	-	-
VI. State Provident Funds, etc. (1 + 2)	-	-	-	-	30,773.9	34,780.0	34,780.0	35,700.0
1. State Provident Funds	-	-	-	-	30,037.5	34,000.0	34,000.0	35,000.0
2. Others	-	-	-	-	736.4	780.0	780.0	700.0
VII. Reserve Funds (1 to 4)	-	-	-	-	7,415.2	5,000.0	5,000.0	5,000.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	7,415.2	5,000.0	5,000.0	5,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-
VIII. Deposits and Advances (1 to 4)	-	-	-	-	22,475.7	23,989.7	24,103.1	24,826.2
1. Civil Deposits	-	-	-	-	22,615.1	23,690.0	23,730.0	24,441.9
2. Deposits of Local Funds	-	-	-	-	-	1.0	1.0	1.1
3. Civil Advances	-	-	-	-	67.1	72.1	72.1	74.3
4. Others	-	-	-	-	-206.5	226.6	300.0	309.0
IX. Suspense and Miscellaneous (1 to 4)	-	-	-	-	4,015.6	37,18,455.3	37,63,016.2	38,23,929.6
1. Suspense	-	-	-	-	15,989.3	16,480.0	200.0	206.0
2. Cash Balance Investment Accounts	-	-	-	-	-	24,31,943.3	24,39,239.2	24,63,631.6
3. Deposits with RBI	-	-	-	-	-	12,70,000.0	13,23,500.0	13,60,000.0
4. Others	-	-	-	-	-11,973.8	31.9	77.0	92.0
X. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XI. Miscellaneous Capital Receipts	-	-	-	-	-	-	-	-
XII. Remittances	-	-	-	-	22,536.5	25,725.0	-	-

Appendix III : Capital Receipts of States and Union Territories with Legislature (Concl.d.)

(₹ Lakh)

Item	ALL STATE AND UTs			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL CAPITAL RECEIPTS (I to XII)	1,51,42,37,959.6	1,01,95,89,077.5	1,05,84,28,781.4	1,11,93,99,417.9
TOTAL CAPITAL RECEIPTS (Includes Public Accounts on a net basis)*	14,37,06,187.0	15,67,44,397.0	15,81,21,417.9	16,98,48,371.2
I. Internal Debt (1 to 8)	15,82,03,899.6	16,14,62,037.9	16,85,40,385.8	17,82,85,298.9
1. Market Loans	10,07,05,831.8	11,11,97,853.5	11,29,54,526.9	12,44,82,300.0
2. Loans from LIC	—	—	—	—
3. Loans from National Bank for Agriculture and Rural Development	48,36,854.3	59,41,013.0	57,85,521.3	62,05,508.2
4. Loans from SBI and other Banks	27,206.6	1,57,500.0	24,000.0	90,000.0
5. Loans from National Co-operative Development Corporation	12,27,632.9	14,68,542.3	13,01,335.3	14,54,638.2
6. WMA from RBI	4,19,83,393.4	3,21,97,403.1	3,86,54,445.2	3,63,15,104.0
7. Special Securities issued to NSSF	15,08,023.0	14,69,523.3	16,49,707.0	16,00,000.0
8. Others (including 106)@	79,14,957.7	90,30,202.7	81,70,850.1	81,37,748.5
II. Loans and Advances from the Centre (1 to 6)	1,42,51,767.3	1,68,14,157.1	1,99,60,953.3	1,98,14,470.0
1. State Plan Schemes	14,51,740.0	19,67,500.0	12,04,871.5	12,91,836.1
2. Central Plan Schemes	—	0.0	0.0	0.0
3. Centrally Sponsored Schemes	62.5	17,93,936.5	17,93,936.5	17,93,936.5
4. Non-Plan Loans	—	—	—	—
5. Loans for Special Schemes	—	—	—	—
6. Other Loans for States/Union Territories with legislature schemes	1,27,99,964.8	1,30,52,720.6	1,69,62,145.3	1,67,28,697.4
III. Recovery of Loans and Advances (1 to 12)	23,07,482.9	21,48,987.2	21,03,198.3	24,68,081.1
1. Housing	3,625.7	18,325.6	18,248.4	13,970.3
2. Urban Development	1,39,398.0	4,28,356.7	1,36,869.0	1,91,443.7
3. Crop Husbandry	33,412.9	23,808.1	18,804.2	31,140.9
4. Food Storage and Warehousing	7,193.4	18,450.0	29,788.0	27,713.2
5. Co-operation	43,164.4	98,782.0	98,190.3	1,03,928.1
6. Minor Irrigation	0.3	6.3	6.3	6.4
7. Power Projects	13,28,880.0	8,29,032.4	11,85,863.1	12,00,175.6
8. Village and Small Industries	17,257.4	9,542.9	9,050.7	11,198.3
9. Industries and Minerals	3,26,791.5	2,06,337.9	2,07,345.2	2,77,084.2
10. Road Transport	76,608.1	3,600.2	4,665.2	1,22,693.2
11. Government Servants, etc.+	1,82,259.3	2,65,482.7	2,71,517.3	2,90,400.5
12. Others**	1,48,891.9	2,47,262.3	1,22,850.7	1,98,326.9
IV. Inter-State Settlement	39.2	170.0	155.0	150.0
V. Contingency Fund	2,42,192.1	4,00,600.0	5,39,491.7	3,50,600.0
VI. State Provident Funds, etc. (1 + 2)	2,62,64,994.7	2,96,75,114.6	2,84,03,244.1	2,99,86,997.9
1. State Provident Funds	1,03,89,237.1	1,13,60,587.0	1,11,24,844.1	1,15,32,367.3
2. Others	1,58,75,757.5	1,83,14,527.6	1,72,78,400.0	1,84,54,630.6
VII. Reserve Funds (1 to 4)	1,53,59,315.3	1,20,32,266.7	1,29,48,972.5	1,35,80,992.4
1. Depreciation/Renewal Reserve Funds	2,52,016.8	3,36,317.8	3,36,355.4	2,56,484.7
2. Sinking Funds	37,84,011.4	21,31,861.9	25,13,734.0	33,01,432.1
3. Famine Relief Fund	2.9	2.3	2.3	2.5
4. Others	1,13,23,284.2	95,64,084.8	1,00,98,880.8	1,00,23,073.1
VIII. Deposits and Advances (1 to 4)	12,38,94,572.2	12,01,61,199.6	12,37,34,585.0	12,99,46,395.4
1. Civil Deposits	4,90,01,964.0	4,22,21,892.3	4,30,17,188.3	4,44,04,878.5
2. Deposits of Local Funds	3,42,11,329.5	3,41,32,732.4	3,18,49,013.3	3,88,95,859.0
3. Civil Advances	6,16,311.4	5,95,522.6	6,05,159.7	6,65,340.6
4. Others	4,00,64,967.3	4,32,11,052.4	4,82,63,223.7	4,59,80,317.3
IX. Suspense and Miscellaneous (1 to 4)	1,14,54,32,174.3	65,39,68,291.3	67,83,38,260.1	71,90,13,531.6
1. Suspense	1,68,53,288.0	18,76,121.3	1,56,33,050.1	1,55,23,745.7
2. Cash Balance Investment Accounts	49,29,12,916.1	38,06,68,842.4	36,78,56,464.4	39,92,11,580.9
3. Deposits with RBI	43,84,27,529.1	18,77,98,894.5	20,57,15,675.7	21,35,20,076.6
4. Others	19,72,38,441.1	8,36,24,433.1	8,91,33,070.0	9,07,58,128.4
X. Appropriation to Contingency Fund	—	0.0	0.0	0.0
XI. Miscellaneous Capital Receipts	23,542.5	23,11,387.9	2,81,531.0	24,93,110.6
XII. Remittances	2,82,57,979.4	2,06,14,865.3	2,35,78,004.7	2,34,59,789.8

* : Sum of Items I to XII where Items IV to X, XII and I(4) are on a net basis while Items I (6) and IX (2 and 3) are excluded. Items I (6) and IX (2 and 3) have been taken as financing items for overall surplus/deficit.

@ : Include Land Compensation Bonds, loans from Khadi and Village Industries Commission, CWC, etc.

+ : Comprises recovery of loans and advances from Government Servants for housing, purchase of conveyance, festivals, marriages, etc.

** : Include recovery of loans and advances for Education, Art and Culture, Social Security and Welfare, Fisheries and Animal Husbandry, etc.

\$: State Provident Funds also includes other savings deposits.

Also see Notes to Appendices.

Note: 1. Data pertaining to Jammu and Kashmir for 2023-24 is taken from CAG and are provisional.

2. As per the Constitution of India, States cannot raise resources directly from external agencies.

Source: Budget documents of State governments. Details in methodology.

Appendix IV : Capital Expenditure of States and Union Territories with Legislature

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4		2	3	4	5
TOTAL CAPITAL DISBURSEMENTS(ItoXII)	5,16,92,904.3	2,36,31,535.7	1,58,26,626.7	2,08,54,204.9	1,99,50,627.5	3,60,03,135.4	5,58,46,879.0	5,83,92,836.5
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	41,10,699.5	58,51,025.5	50,26,513.1	71,19,683.4	9,03,253.3	9,16,034.1	11,37,146.6	9,50,590.2
I. Total Capital Outlay (1+2)	23,33,048.2	32,71,284.3	24,07,246.0	40,63,572.0	8,46,382.6	8,33,549.1	10,54,888.2	8,84,236.8
1. Development (a+b)	22,63,843.3	32,04,971.0	23,68,075.7	39,99,004.5	6,67,861.3	5,88,149.2	8,43,688.9	4,76,653.4
(a) Social Services (1 to 9)	12,22,872.1	10,91,368.6	11,60,296.9	15,75,045.3	1,97,328.7	1,72,136.5	2,52,382.6	1,29,455.6
1. Education, Sports, Art and Culture	4,81,119.2	2,39,044.1	1,69,079.2	2,81,014.1	58,705.1	76,911.9	1,06,639.5	30,061.0
2. Medical and Public Health	1,29,659.7	2,07,519.8	2,19,176.2	2,70,057.8	9,156.1	7,463.8	11,999.8	11,142.1
3. Family Welfare	8,853.5	2,241.0	2,239.0	938.6	–	–	5.0	5.0
4. Water Supply and Sanitation	3,90,364.9	1,55,498.1	99,567.0	2,85,059.4	38,420.2	25,788.1	32,835.9	27,160.0
5. Housing	215.8	458.6	308.6	248.6	9,475.3	11,009.0	26,557.2	16,135.0
6. Urban Development	1,63,897.3	4,37,076.8	6,34,498.0	7,05,745.2	63,217.3	32,831.1	42,897.6	11,450.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	31,117.2	23,272.6	16,555.9	22,516.2	1,476.8	6,763.0	10,996.1	10,000.0
8. Social Security and Welfare	10,834.7	8,550.9	2,190.7	5,197.0	16,007.8	10,271.7	18,110.2	22,527.5
9. Others*	6,809.7	17,706.6	16,682.5	4,268.4	870.2	1,098.0	2,341.2	975.0
(b) Economic Services (1 to 10)	10,40,971.2	21,13,602.4	12,07,778.8	24,23,959.2	4,70,532.5	4,16,012.7	5,91,306.4	3,47,197.8
1. Agriculture and Allied Activities (i to xi)	28,015.3	39,134.6	12,112.3	33,630.4	12,773.1	44,078.9	49,500.7	51,072.9
i) Crop Husbandry	2,232.5	5,477.1	3,322.3	1,194.5	121.0	667.5	72.5	2,006.9
ii) Soil and Water Conservation	99.4	0.2	0.2	164.2	1,550.0	875.0	1,323.0	640.0
iii) Animal Husbandry	947.1	1,495.0	1,158.9	199.0	382.5	702.5	745.7	1,070.0
iv) Dairy Development	–	–	–	–	–	30.0	–	50.0
v) Fisheries	19,678.3	25,403.0	1,446.4	27,001.0	2,784.1	–	1,728.7	800.0
vi) Forestry and Wild Life	2,267.8	2,335.5	2,128.4	2,479.2	4,490.9	41,195.2	42,242.7	40,948.0
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	–	–	–	–	34.8	–	–	210.0
ix) Agricultural Research and Education	2,790.3	4,423.8	4,056.3	2,592.5	673.0	555.8	515.0	1,886.9
x) Co-operation	–	–	–	–	5.0	3.0	20.0	81.0
xi) Others@	–	–	–	–	2,731.9	50.0	2,853.2	3,380.0
2. Rural Development	78,419.5	1,95,676.1	81,502.3	2,30,411.0	6,586.6	2,622.4	7,260.2	115.0
3. Special Area Programmes of which: Hill Areas	–	–	–	–	7,764.2	14,850.0	26,691.1	2,485.0
4. Irrigation and Flood Control	6,09,687.0	14,46,896.1	8,58,510.7	15,57,561.8	58,118.7	53,926.8	73,499.2	48,255.6
5. Energy	83.9	223.8	13.5	365.8	66,448.6	40,039.9	64,852.8	40,000.0
6. Industry and Minerals (i to iv)	7,284.0	1,08,616.4	31,293.3	97,371.8	13,910.1	3,172.1	11,103.5	2,105.0
i) Village and Small Industries	–	9,600.0	2,000.0	7,600.0	13,299.4	1,863.5	10,769.8	1,475.0
ii) Iron and Steel Industries	–	–	–	–	–	1,000.0	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	1.3	1.3	1.3	396.0	267.0	246.7	410.0
iv) Others#	7,284.0	99,015.2	29,292.1	89,770.6	214.6	41.6	87.0	220.0

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4		2	3	4	5
7. Transport (i + ii)	94,084.2	2,58,383.1	1,89,539.8	2,62,257.5	3,01,054.0	2,54,652.3	3,51,154.4	2,00,644.4
i) Roads and Bridges	87,030.5	1,94,225.2	1,45,560.1	1,96,753.6	2,95,207.7	2,52,464.7	3,47,321.0	1,98,680.7
ii) Others**	7,053.7	64,157.9	43,979.6	65,503.8	5,846.3	2,187.6	3,833.5	1,963.7
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	-	-	-	-	-	15.0	7.0	20.0
10. General Economic Services (i + ii)	2,23,397.3	64,672.3	34,806.9	2,42,360.9	3,877.2	2,655.2	7,237.4	2,500.0
i) Tourism	25,354.0	7,452.9	6,952.9	6,304.1	2,844.2	1,299.7	6,467.8	1,740.0
ii) Others@@	1,98,043.3	57,219.4	27,853.9	2,36,056.8	1,033.0	1,355.5	769.7	760.0
2. Non-Development (General Services)	69,204.9	66,313.3	39,170.3	64,567.5	1,78,521.3	2,45,399.9	2,11,199.2	4,07,583.3
II. Discharge of Internal Debt (1 to 8)	15,66,487.5	23,47,946.6	23,71,727.6	22,78,018.4	53,999.4	1,16,933.8	1,16,623.2	1,00,798.3
1. Market Loans	13,07,046.6	21,10,240.0	21,10,240.0	20,08,600.0	23,000.0	30,600.0	30,600.0	13,000.0
2. Loans from LIC	1,030.6	984.4	984.4	502.6	9.0	9.5	9.0	5.0
3. Loans from National Bank for Agriculture and Rural Development	1,33,971.0	1,14,647.0	1,38,144.0	1,61,634.1	13,295.0	31,027.0	31,027.0	26,609.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	6,578.0	8,498.0	8,498.0	8,029.1	177.0	558.7	210.0	205.0
6. WMA from RBI	-	-	-	-	-	37,300.0	37,300.0	37,300.0
7. Special Securities issued to NSSF	1,17,295.0	1,13,346.3	1,13,300.0	99,065.5	17,431.0	17,430.6	17,431.0	23,679.0
8. Others (including 106)	566.3	230.9	561.2	187.2	87.4	8.0	46.2	0.3
III. Repayment of Loans to the Centre (1 to 6)	1,38,111.2	1,01,951.6	1,47,245.0	1,64,998.3	2,540.7	2,549.3	2,549.3	2,553.2
1. State Plan Schemes	-	-	-	-	-	2,413.3	-	-
2. Central Plan Schemes	-	-	-	-	-	89.4	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	8.2	-	-	-	-	27.1	-	-
5. Loans for Special Schemes	-	-	-	-	-	19.4	-	-
6. Other Loans for States/Union Territories with legislature schemes	1,38,103.0	1,01,951.6	1,47,245.0	1,64,998.3	2,540.7	-	2,549.3	2,553.2
IV. Loans and Advances by State Governments (1+2)	73,052.6	1,29,842.9	1,00,294.5	6,13,094.6	330.7	302.0	386.0	302.0
1. Development Purposes (a + b)	72,744.7	1,22,957.9	97,827.3	6,07,109.6	330.7	302.0	386.0	302.0
a) Social Services (1 to 7)	24,955.1	15,483.0	14,178.0	2,71,341.3	330.7	300.0	250.0	300.0
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	24,357.3	12,653.0	12,653.0	15,087.0	-	-	-	-
5. Housing	-	-	-	51,924.3	-	-	-	-
6. Government Servants (Housing)	597.8	2,830.0	1,525.0	9,830.0	330.7	300.0	250.0	300.0
7. Others	-	-	-	1,94,500.0	-	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4		2	3	4	5
b) Economic Services (1 to 10)	47,789.7	1,07,474.9	83,649.3	3,35,768.3	-	2.0	136.0	2.0
1. Crop Husbandry	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	1,000.0	5,434.7	-	1,074.7	-	2.0	136.0	2.0
5. Major and Medium Irrigation, etc.	1,500.0	-	-	-	-	-	-	-
6. Power Projects	-	61,176.8	61,176.8	61,100.9	-	-	-	-
7. Village and Small Industries	2,653.0	5,027.0	5,027.0	3,840.0	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	42,636.7	35,836.5	17,445.6	2,69,752.7	-	-	-	-
2. Non-Development Purposes (a + b)	307.9	6,885.0	2,467.2	5,985.0	-	-	-	-
a) Government Servants (other than Housing)	307.9	6,885.0	2,467.2	5,985.0	-	-	-	-
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	3,54,191.9	5,68,254.4	5,65,464.0	6,02,327.1	95,766.2	1,14,909.4	77,875.0	80,660.1
1. State Provident Funds	3,07,450.5	4,78,585.6	4,75,795.3	3,61,541.3	71,546.7	49,572.7	52,857.4	55,500.2
2. Others	46,741.4	89,668.8	89,668.8	2,40,785.8	24,219.6	65,336.7	25,017.7	25,159.9
VIII. Reserve Funds (1 to 4)	2,29,683.7	4,05,750.4	3,98,278.7	3,75,743.4	79,328.3	6,615.0	15,162.0	15,920.1
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	1,47,229.6	1,54,492.4	1,54,492.4	1,74,152.4	35,248.4	6,615.0	15,000.0	15,750.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	82,454.1	2,51,257.9	2,43,786.2	2,01,591.0	44,079.8	-	162.0	170.1
IX. Deposits and Advances (1 to 4)	94,06,721.8	1,09,79,587.3	98,36,370.6	1,02,19,568.8	1,91,442.1	41,596.9	34,401.5	36,122.6
1. Civil Deposits	76,94,828.2	89,59,711.1	85,71,301.9	85,56,567.1	1,19,297.3	40,905.7	34,313.2	36,029.9
2. Deposits of Local Funds	12,83,615.2	15,73,987.9	8,30,403.4	11,14,223.7	-	-	-	-
3. Civil Advances	27.1	-	-	-	35,927.0	544.6	30.6	32.1
4. Others	4,28,251.3	4,45,888.2	4,34,665.3	5,48,778.0	36,217.9	146.6	57.7	60.6
X. Suspense and Miscellaneous (1 to 4)	3,75,92,667.3	58,23,753.8	0.2	25,36,882.2	1,72,50,105.9	3,44,87,525.5	5,42,99,297.9	5,70,14,262.8
1. Suspense	8,290.2	89,428.7	0.2	0.1	-3,672.2	-671.4	-1,471.5	-1,545.0
2. Cash Balance Investment Accounts	20,20,417.9	24,91,883.7	0.0	25,36,882.0	1,72,51,611.8	1,02,63,222.6	1,70,04,804.3	1,78,55,044.6
3. Deposits with RBI	3,55,63,948.1	32,42,440.6	0.0	0.0	-	2,42,24,419.8	3,72,95,733.9	3,91,60,520.6
4. Others	11.1	0.9	0.0	0.0	2,166.3	554.6	231.1	242.6
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	-1,059.8	3,164.4	0.1	0.1	14,30,731.6	3,99,154.5	2,45,696.0	2,57,980.8
A. Surplus (+)/Deficit (-) on Revenue Account	-38,68,254.4	-34,74,338.2	-48,31,146.5	-33,18,597.0	6,87,664.8	5,33,543.4	7,20,967.7	4,58,073.8
B. Surplus (+)/Deficit(-) on Capital Account	37,13,793.0	34,67,087.0	46,79,795.4	33,18,597.0	-3,76,693.8	-4,68,564.1	-5,92,834.8	-3,31,529.5
C. Overall Surplus (+)/Deficit (-) (A+B)	-1,54,461.4	-7,251.1	-1,51,351.1	0.0	3,10,971.0	64,979.3	1,28,132.8	1,26,544.2
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-1,54,461.4	-7,251.1	-1,51,351.1	-	3,10,971.0	64,979.3	1,28,132.8	1,26,544.2
i. Increase (+)/Decrease (-) in Cash Balances	11.0	-1,351.1	-1,351.1	-	88,333.1	-4,00,250.2	-10,23,192.8	-10,82,347.7
a) Opening Balance	1,30,28,044.9	1,41,86,981.7	1,41,86,989.1	1,56,33,362.8	-4,78,219.4	-8,83,271.0	-3,89,886.3	-14,13,079.1
b) Closing Balance	1,30,28,056.0	1,41,85,630.6	1,41,85,638.0	1,56,33,362.8	-3,89,886.3	-12,83,521.3	-14,13,079.1	-24,95,426.8
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-95,023.4	-5,900.0	-	-	2,22,637.9	4,65,229.5	11,51,325.7	12,08,892.0
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-59,449.0	-	-1,50,000.0	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	1,26,51,368.6	1,78,46,884.9	1,67,87,030.3	1,43,73,327.6	8,23,00,959.7	1,38,19,458.3	1,53,73,291.7	1,71,04,447.4
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	25,91,154.5	33,79,876.0	41,09,976.9	38,75,917.8	61,56,825.9	53,04,872.2	68,58,705.7	64,89,476.1
I. Total Capital Outlay (1+2)	21,44,422.7	26,59,558.2	33,89,659.1	29,36,449.6	36,45,302.0	29,41,591.3	43,68,607.2	40,53,184.0
1. Development (a+b)	18,39,373.1	21,79,374.5	29,04,806.6	25,32,087.4	30,78,859.6	24,68,449.0	37,67,354.3	34,63,218.1
(a) Social Services (1 to 9)	4,61,078.7	6,97,135.3	9,24,886.6	10,09,952.9	7,00,043.1	6,07,704.9	9,50,126.9	9,36,935.0
1. Education, Sports, Art and Culture	1,50,666.9	1,53,849.5	1,91,236.1	1,51,151.6	2,98,777.4	2,99,463.0	3,74,691.1	4,61,961.0
2. Medical and Public Health	66,007.2	1,21,805.6	1,65,025.5	1,42,494.2	2,17,499.7	66,389.9	2,53,149.9	1,00,207.6
3. Family Welfare	–	218.0	218.0	207.1	–	–	–	–
4. Water Supply and Sanitation	1,31,245.3	1,27,458.1	1,27,458.2	4,28,566.0	1,00,263.2	87,813.0	97,801.0	1,70,560.0
5. Housing	5,453.6	5,039.3	5,039.3	3,275.8	67,730.2	73,722.3	1,09,691.2	97,825.0
6. Urban Development	65,778.7	1,18,633.7	2,44,129.8	1,29,907.4	–	–	–	–
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10,924.0	80,099.9	80,099.9	77,842.9	4,925.7	16,840.0	31,840.0	43,594.0
8. Social Security and Welfare	23,338.2	66,148.3	87,797.0	57,436.1	299.8	37,350.7	42,928.7	29,573.3
9. Others*	7,664.8	23,882.9	23,882.9	19,071.8	10,547.1	26,126.0	40,025.0	33,214.1
(b) Economic Services (1 to 10)	13,78,294.4	14,82,239.2	19,79,920.0	15,22,134.5	23,78,816.5	18,60,744.1	28,17,227.4	25,26,283.1
1. Agriculture and Allied Activities (i to xi)	28,545.3	92,408.8	93,250.2	65,400.7	14,112.0	39,387.1	62,650.3	39,900.1
i) Crop Husbandry	11,637.9	64,439.0	64,439.0	36,923.0	-3,269.1	23,000.0	24,000.0	18,400.0
ii) Soil and Water Conservation	3,978.6	6,074.5	6,074.5	6,777.2	–	–	–	–
iii) Animal Husbandry	2,063.7	6,494.9	6,494.9	4,208.5	8,491.0	–	20,489.0	1,500.0
iv) Dairy Development	248.4	827.3	827.3	4,471.5	–	–	–	–
v) Fisheries	1,035.9	4,300.0	4,300.0	5,322.0	–	–	–	–
vi) Forestry and Wild Life	2,924.4	4,400.0	4,900.0	5,687.9	6,301.8	4,087.0	4,515.3	5,000.0
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	561.9	872.3	872.3	344.5	2,252.5	10,450.0	10,450.0	10,850.0
ix) Agricultural Research and Education	–	–	–	104.5	–	–	–	–
x) Co-operation	6,094.7	5,000.8	5,342.2	1,561.6	335.9	1,850.1	3,196.0	4,150.1
xi) Others@	–	–	–	–	–	–	–	–
2. Rural Development	–	400.0	400.0	0.0	7,08,398.3	8,15,659.0	8,51,459.0	9,37,672.0
3. Special Area Programmes	2,890.3	6,181.8	6,181.8	3,092.9	–	–	–	–
of which: Hill Areas	–	–	–	–	–	–	–	–
4. Irrigation and Flood Control	1,24,250.0	2,24,686.4	2,73,686.4	1,48,454.1	5,87,580.1	3,96,440.0	5,18,531.0	7,64,235.0
5. Energy	2,32,997.1	2,19,705.7	3,80,629.1	2,07,133.0	1,91,831.1	1,46,652.0	4,65,652.0	1,89,652.0
6. Industry and Minerals (i to iv)	2,76,099.1	81,199.0	81,199.1	88,039.7	72,221.1	20,505.0	63,356.6	21,546.0
i) Village and Small Industries	6,425.9	3,003.9	3,003.9	2,324.4	41,990.1	505.0	23,756.6	5,153.0
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	212.0	322.0	322.0	229.9	–	–	–	–
iv) Others#	2,69,461.2	77,873.1	77,873.1	85,485.4	30,231.0	20,000.0	39,600.0	16,393.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	7,03,787.2	8,39,909.7	11,26,825.7	9,89,140.7	7,59,936.9	4,00,481.0	7,63,313.6	4,71,528.0
i) Roads and Bridges	6,86,546.1	8,16,577.9	10,99,727.9	9,70,321.1	6,93,187.8	3,81,856.0	7,02,978.6	4,48,745.0
ii) Others**	17,241.1	23,331.8	27,097.8	18,819.6	66,749.1	18,625.0	60,335.0	22,783.0
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	4,278.0	8,557.8	8,557.8	6,139.1	-	-	-	-
10. General Economic Services (i + ii)	5,447.4	9,190.1	9,190.1	14,734.4	44,737.1	41,620.0	92,264.9	1,01,750.0
i) Tourism	3,233.6	2,650.1	2,650.1	2,307.5	27,305.5	26,200.0	76,844.9	81,100.0
ii) Others@@	2,213.9	6,540.0	6,540.0	12,426.9	17,431.6	15,420.0	15,420.0	20,650.0
2. Non-Development (General Services)	3,05,049.6	4,80,183.7	4,84,852.5	4,04,362.2	5,66,442.3	4,73,142.3	6,01,252.9	5,89,965.9
II. Discharge of Internal Debt (1 to 8)	20,47,951.0	7,12,331.5	17,12,331.5	9,27,498.5	21,43,871.0	20,62,199.4	20,62,199.4	21,12,491.3
1. Market Loans	2,50,000.0	5,15,000.0	5,15,000.0	6,65,000.0	17,46,906.3	16,42,311.2	16,42,311.2	17,50,004.9
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	97,734.3	1,21,362.0	1,21,362.0	2,01,300.0	1,79,767.7	1,97,423.6	1,97,423.6	1,88,587.9
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	450.7	450.7	450.7	450.7	5,043.6	10,300.8	10,300.8	6,651.6
6. WMA from RBI	16,24,225.0	0.1	10,00,000.1	0.1	-	-	-	-
7. Special Securities issued to NSSF	75,496.4	75,496.4	75,496.4	60,747.8	1,88,834.8	1,88,834.8	1,88,834.8	1,43,917.9
8. Others (including 106)	44.6	22.3	22.3	-	23,318.6	23,329.0	23,329.0	23,329.0
III. Repayment of Loans to the Centre (1 to 6)	16,555.8	6,839.0	6,839.0	6,812.0	1,54,067.3	1,77,072.4	1,77,072.4	1,69,495.7
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	280.3	294.4	294.4	246.1
4. Non-Plan Loans	-	0.1	0.1	0.1	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	16,555.8	6,838.9	6,838.9	6,811.9	1,53,787.0	1,76,778.0	1,76,778.0	1,69,249.6
IV. Loans and Advances by State Governments (1+2)	6,450.1	1,147.4	1,147.4	5,157.8	2,13,585.7	1,24,009.1	2,50,826.7	1,54,305.1
1. Development Purposes (a + b)	6,365.1	1,061.4	1,061.4	1,153.0	2,13,064.4	1,22,309.1	2,49,126.7	1,52,105.1
a) Social Services (1 to 7)	181.0	390.0	390.0	99.8	1,61,130.5	72,200.0	1,62,200.0	1,01,700.0
1. Education, Sports, Art and Culture	-	-	-	-	1,60,308.8	70,000.0	1,60,000.0	1,00,000.0
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	10.0	40.0	40.0	4.8	821.7	2,200.0	2,200.0	1,700.0
7. Others	171.0	350.0	350.0	95.0	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	6,184.1	671.4	671.4	1,053.3	51,933.9	50,109.1	86,926.7	50,405.1
1. Crop Husbandry	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	0.0	0.0	0.0
4. Co-operation	-	0.0	0.0	-	1,153.5	1.1	1.1	0.1
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	3,346.6	-	-	-	8,673.4	8,503.0	8,643.0	7,810.0
7. Village and Small Industries	162.0	136.0	136.0	136.0	41,510.0	39,605.0	42,967.0	39,595.0
8. Other Industries and Minerals	-	-	-	-	-	-	2,825.6	-
9. Rural Development	-	-	-	-	597.0	-	-	-
10. Others	2,675.6	535.4	535.4	917.3	-	2,000.0	32,490.0	3,000.0
2. Non-Development Purposes (a + b)	85.0	86.0	86.0	4,004.8	521.3	1,700.0	1,700.0	2,200.0
a) Government Servants (other than Housing)	85.0	86.0	86.0	4,004.8	521.3	1,700.0	1,700.0	2,200.0
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	2,00,000.0	2,00,000.0	2,00,000.0	2,00,000.0	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	2,52,107.5	2,59,013.7	2,65,890.6	2,76,419.1	2,67,159.6	2,45,000.0	2,45,000.0	2,55,000.0
1. State Provident Funds	2,34,469.9	2,31,736.3	2,38,885.9	2,49,684.5	2,47,329.6	2,20,000.0	2,20,000.0	2,10,000.0
2. Others	17,637.6	27,277.5	27,004.7	26,734.6	19,830.1	25,000.0	25,000.0	45,000.0
VIII. Reserve Funds (1 to 4)	5,52,749.7	3,71,318.4	4,98,436.7	2,42,492.3	2,64,055.1	4,74,586.1	4,74,586.1	4,30,010.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	4,56,515.4	2,77,624.0	3,46,415.7	1,30,925.5	1,46,654.0	1,64,586.1	1,64,586.1	2,00,010.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	96,234.2	93,694.4	1,52,021.0	1,11,566.8	1,17,401.1	3,10,000.0	3,10,000.0	2,30,000.0
IX. Deposits and Advances (1 to 4)	8,96,913.8	9,30,389.4	8,67,339.3	9,00,026.7	94,99,993.1	75,75,000.0	75,75,000.0	96,50,000.0
1. Civil Deposits	4,78,452.4	3,81,154.1	3,43,724.5	3,60,910.7	4,54,661.2	2,80,000.0	2,80,000.0	3,00,000.0
2. Deposits of Local Funds	-	-	-	-	38,88,544.1	32,50,000.0	32,50,000.0	42,00,000.0
3. Civil Advances	1,21,738.4	1,53,175.3	1,52,540.3	1,37,286.2	-	-	-	-
4. Others	2,96,723.0	3,96,060.0	3,71,074.6	4,01,829.7	51,56,787.8	40,45,000.0	40,45,000.0	51,50,000.0
X. Suspense and Miscellaneous (1 to 4)	60,39,600.9	1,17,61,484.3	90,89,504.2	81,97,857.5	6,61,12,687.7	2,20,000.0	2,20,000.0	2,79,961.3
1. Suspense	40,736.0	1,52,132.7	1,33,947.5	1,27,250.2	-6,38,951.7	2,20,000.0	2,20,000.0	2,79,961.3
2. Cash Balance Investment Accounts	59,93,919.0	1,16,06,647.9	89,52,852.9	80,65,562.5	4,73,36,166.6	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	4,945.9	2,703.8	2,703.8	5,044.8	1,94,15,472.8	-	-	-
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	4,94,617.2	9,44,803.0	7,55,882.4	6,80,614.2	238.3	-	-	-
A. Surplus (+)/Deficit (-) on Revenue Account	-2,62,841.2	1,85,198.3	-5,36,759.2	-	2,83,306.3	1,12,140.9	-36,78,762.3	8,83,118.4
B. Surplus (+)/Deficit(-) on Capital Account	5,52,183.8	-4,17,977.4	-4,44,666.1	13,257.6	9,77,998.3	-1,12,140.9	-4,61,618.5	-8,83,118.4
C. Overall Surplus (+)/Deficit (-) (A+B)	2,89,342.6	-2,32,779.0	-9,81,425.2	13,257.6	12,61,304.5	0.0	-41,40,380.7	0.0
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	2,89,342.6	-2,32,779.0	-9,81,425.3	13,257.5	12,61,304.5	-	-41,40,380.7	-
i. Increase (+)/Decrease (-) in Cash Balances	45,123.6	1,59,494.5	-2,35,195.1	1,95,467.5	-7,922.0	-	-41,40,380.7	-
a) Opening Balance	-67,423.0	-2,36,941.6	-22,299.4	-2,57,494.5	80,590.7	5,000.0	5,000.0	5,000.0
b) Closing Balance	-22,299.4	-77,447.1	-2,57,494.5	-62,027.1	72,668.7	5,000.0	-41,35,380.7	5,000.0
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	2,44,219.0	-3,92,273.6	-7,46,230.3	-1,82,210.0	12,69,226.5	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	0.1	0.0	-	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	2,47,29,262.0	2,72,02,574.1	2,73,18,300.3	2,86,36,084.0	41,28,826.1	39,16,450.0	34,81,955.9	35,14,541.1
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	39,84,338.4	31,86,060.9	32,55,393.7	38,04,106.1	4,95,978.0	6,24,376.4	6,70,929.1	7,36,263.9
I. Total Capital Outlay (1+2)	15,41,892.8	22,30,002.1	22,99,400.0	26,34,099.6	3,56,619.6	4,85,323.8	5,31,781.4	5,32,952.9
1. Development (a+b)	14,53,469.2	21,24,884.4	21,56,830.6	24,63,654.1	3,13,294.4	4,09,330.5	4,55,681.2	4,60,198.8
(a) Social Services (1 to 9)	7,07,423.8	9,94,591.7	10,35,386.8	12,07,442.7	1,08,606.9	1,56,461.6	1,67,295.6	1,62,031.1
1. Education, Sports, Art and Culture	1,36,089.6	75,200.0	65,326.0	1,03,174.0	16,497.5	33,322.6	27,522.6	29,131.1
2. Medical and Public Health	58,130.2	99,051.7	81,307.2	1,65,741.9	11,345.9	28,659.7	33,659.7	24,023.4
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	3,10,705.4	4,67,261.2	3,81,040.3	4,87,959.9	45,980.1	63,156.4	65,856.4	74,117.7
5. Housing	8,685.0	14,759.8	89,659.8	8,716.4	-	0.0	0.0	0.0
6. Urban Development	1,47,044.9	2,18,301.3	3,20,934.9	3,17,069.7	32,099.7	23,575.0	32,509.0	28,041.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	33,168.4	79,466.9	62,755.9	78,716.6	2,449.4	7,490.0	7,490.0	4,935.0
8. Social Security and Welfare	11,580.2	24,882.1	27,882.1	34,973.7	34.3	108.0	108.0	1,058.0
9. Others*	2,020.2	15,668.5	6,480.5	11,090.5	200.0	150.0	150.0	725.0
(b) Economic Services (1 to 10)	7,46,045.5	11,30,292.8	11,21,443.8	12,56,211.3	2,04,687.5	2,52,868.9	2,88,385.6	2,98,167.7
1. Agriculture and Allied Activities (i to xi)	18,650.7	37,958.8	39,362.8	45,110.6	5,057.7	-291.2	-291.2	9,710.5
i) Crop Husbandry	174.0	5,417.7	5,793.7	4,872.4	298.7	525.0	525.0	710.0
ii) Soil and Water Conservation	1,776.6	2,000.0	2,000.0	850.0	3,301.9	3,000.0	3,000.0	4,344.8
iii) Animal Husbandry	165.3	959.6	1,211.6	1,776.1	265.5	1,005.0	1,005.0	755.0
iv) Dairy Development	-	-	-	-	-	-	-	-
v) Fisheries	171.6	881.0	881.0	931.0	1,974.9	4,202.0	4,202.0	3,208.0
vi) Forestry and Wild Life	3,304.5	13,028.9	13,028.9	5,949.2	270.2	1,000.5	1,000.5	700.5
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	134.6	112.5	182.5	50.5	-1,553.2	-10,000.0	-10,000.0	-
ix) Agricultural Research and Education	5,941.8	11,766.1	12,034.1	19,331.3	-	10.0	10.0	10.0
x) Co-operation	6,982.4	3,793.0	4,231.0	11,350.0	499.8	-33.8	-33.8	-17.8
xi) Others@	-	-	-	-	-	-	-	-
2. Rural Development	92,902.2	55,481.0	66,684.1	71,959.4	5,224.7	9,938.3	9,938.3	4,083.4
3. Special Area Programmes of which: Hill Areas	-	-	-	-	53.5	300.0	300.0	300.0
4. Irrigation and Flood Control	1,48,802.9	2,37,791.0	2,13,807.7	2,89,110.9	33,279.0	40,015.0	48,015.0	48,854.0
5. Energy	1,24,858.0	1,41,445.2	71,894.3	87,165.3	56,174.3	78,089.7	97,089.7	84,788.5
6. Industry and Minerals (i to iv)	6,908.1	25,884.5	53,891.6	13,747.0	1,459.8	1,580.1	1,580.1	8,987.0
i) Village and Small Industries	6,812.4	25,219.5	53,180.6	13,582.0	959.8	1,280.1	1,280.1	8,187.0
ii) Iron and Steel Industries	-	-	-	-	-	-	-	-
iii) Non-Ferrous Mining and Metallurgical Industries	95.8	665.0	711.0	165.0	-	300.0	300.0	300.0
iv) Others#	-	-	-	-	500.0	0.0	0.0	500.0

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	3,47,500.6	6,07,098.3	6,50,360.3	7,24,996.8	86,495.7	97,766.0	1,06,282.7	1,07,710.2
i) Roads and Bridges	3,46,699.4	5,99,837.4	6,41,137.4	7,18,647.0	82,920.4	82,703.8	89,503.8	96,180.2
ii) Others**	801.2	7,260.9	9,222.9	6,349.8	3,575.3	15,062.2	16,778.9	11,530.0
8. Communications	–	8,100.0	478.0	8,100.0	–	–	–	–
9. Science, Technology and Environment	306.5	4,500.0	8,181.0	3,230.0	6,692.8	13,050.0	13,050.0	4,113.0
10. General Economic Services (i + ii)	6,116.4	12,034.0	16,784.0	12,791.5	10,250.0	12,421.0	12,421.0	29,621.0
i) Tourism	6,097.0	11,985.0	16,735.0	12,708.5	10,250.0	12,421.0	12,421.0	29,621.0
ii) Others@@	19.4	49.0	49.0	83.0	–	–	–	–
2. Non-Development (General Services)	88,423.6	1,05,117.7	1,42,569.4	1,70,445.5	43,325.1	75,993.2	76,100.2	72,754.1
II. Discharge of Internal Debt (1 to 8)	23,87,311.4	9,13,714.5	9,13,714.5	11,19,712.9	1,44,909.8	1,77,981.5	1,47,981.5	2,42,292.9
1. Market Loans	5,70,000.0	7,50,000.0	7,50,000.0	9,55,000.0	99,000.0	90,000.0	90,000.0	1,50,400.0
2. Loans from LIC	–	5.0	5.0	4.0	–	–	–	–
3. Loans from National Bank for Agriculture and Rural Development	95,919.7	98,000.0	98,000.0	99,000.0	12,436.3	17,771.5	17,771.5	21,312.9
4. Loans from SBI and other Banks	–	–	–	–	–	–	–	–
5. Loans from National Co-operative Development Corporation	1.9	1.9	1.9	1.9	6.3	10.0	10.0	5.0
6. WMA from RBI	–	10,000.0	10,000.0	10,000.0	13,328.0	50,000.0	20,000.0	50,000.0
7. Special Securities issued to NSSF	45,587.5	46,000.0	46,000.0	46,000.0	20,139.2	20,200.0	20,200.0	20,200.0
8. Others (including 106)	16,75,802.2	9,707.6	9,707.6	9,707.0	–	–	–	375.0
III. Repayment of Loans to the Centre (1 to 6)	23,984.7	22,329.1	22,329.1	14,004.0	7,472.9	10,056.1	10,056.1	10,056.1
1. State Plan Schemes	23,984.7	22,326.1	22,326.1	14,001.0	7,458.0	10,040.0	10,040.0	10,040.0
2. Central Plan Schemes	–	–	–	–	–	–	–	–
3. Centrally Sponsored Schemes	–	–	–	–	–	–	–	–
4. Non-Plan Loans	–	1.0	1.0	1.0	11.9	13.1	13.1	13.1
5. Loans for Special Schemes	–	–	–	–	–	–	–	–
6. Other Loans for States/Union Territories with legislature schemes	–	2.0	2.0	2.0	3.0	3.0	3.0	3.0
IV. Loans and Advances by State Governments (1+2)	31,149.5	30,015.1	29,950.1	46,289.6	303.8	1,015.0	1,110.0	962.0
1. Development Purposes (a + b)	31,149.5	30,005.1	29,940.1	46,289.6	168.1	845.0	845.0	842.0
a) Social Services (1 to 7)	21,590.0	21,955.0	21,940.0	12,199.5	130.0	250.0	250.0	250.0
1. Education, Sports, Art and Culture	–	–	–	–	30.0	200.0	200.0	200.0
2. Medical and Public Health	–	–	–	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	2,000.0	2,650.0	2,635.0	4,199.5	–	–	–	–
5. Housing	–	–	–	–	–	–	–	–
6. Government Servants (Housing)	–	–	–	–	100.0	50.0	50.0	50.0
7. Others	19,590.0	19,305.0	19,305.0	8,000.0	–	–	–	–

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	CHHATTISGARH				GOA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	9,559.5	8,050.1	8,000.1	34,090.1	38.1	595.0	595.0	592.0
1. Crop Husbandry	-	0.1	0.1	0.1	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	4,559.5	3,250.0	3,200.0	30,090.0	-	-	-	-
4. Co-operation	5,000.0	4,800.0	4,800.0	4,000.0	8.1	89.0	89.0	86.0
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	30.0	505.0	505.0	505.0
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	1.0	1.0	1.0
2. Non-Development Purposes (a + b)	-	10.0	10.0	-	135.8	170.0	265.0	120.0
a) Government Servants (other than Housing)	-	10.0	10.0	-	135.8	170.0	265.0	120.0
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	45.9	544.6	50.0	10.0	-	-	-	-
VI. Contingency Fund	-	10,000.0	16,403.0	10,000.0	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	1,70,040.4	1,73,895.0	1,94,095.0	2,01,100.0	40,935.8	41,668.4	46,542.4	48,853.6
1. State Provident Funds	1,49,760.2	1,54,295.0	1,74,295.0	1,80,100.0	40,477.2	41,168.4	46,321.0	48,326.2
2. Others	20,280.3	19,600.0	19,800.0	21,000.0	458.6	500.0	221.4	527.4
VIII. Reserve Funds (1 to 4)	6,52,645.7	3,38,560.0	3,09,995.0	3,76,659.2	92,320.6	77,508.1	29,649.2	59,650.5
1. Depreciation/Renewal Reserve Funds	-	1.0	1.0	1.1	-	-	-	-
2. Sinking Funds	41,500.0	48,000.0	48,000.0	10,000.0	9,333.3	9,256.9	3,857.2	7,580.4
3. Famine Relief Fund	-	1.0	1.0	1.0	-	-	-	-
4. Others	6,11,145.7	2,90,558.0	2,61,993.0	3,66,657.1	82,987.3	68,251.2	25,792.0	52,070.1
IX. Deposits and Advances (1 to 4)	3,30,197.5	3,07,658.6	3,46,508.6	3,96,273.7	84,635.2	84,806.8	69,655.9	2,91,988.4
1. Civil Deposits	2,13,364.7	1,99,252.6	2,41,202.6	2,65,052.6	26,343.2	23,015.5	28,426.4	2,35,221.7
2. Deposits of Local Funds	-	4.0	4.0	4.0	-	-	-	-
3. Civil Advances	71,219.7	60,000.0	60,000.0	65,000.0	1,318.8	901.0	900.3	1,138.4
4. Others	45,613.1	48,402.0	45,302.0	66,217.1	56,973.2	60,890.3	40,329.2	55,628.3
X. Suspense and Miscellaneous (1 to 4)	1,90,55,772.8	2,22,95,851.0	2,23,05,851.0	2,29,13,931.0	27,74,163.9	26,93,401.1	25,99,342.1	22,71,456.9
1. Suspense	6,737.2	250.0	250.0	300.0	44,023.7	20,012.7	47,836.3	90,032.4
2. Cash Balance Investment Accounts	95,82,814.5	99,40,000.0	99,50,000.0	1,00,00,000.0	13,45,248.8	9,25,146.2	7,86,354.0	11,03,624.0
3. Deposits with RBI	94,30,512.4	36,75,000.0	36,75,000.0	38,00,000.0	2,23,339.4	8,11,581.3	7,89,642.2	80,045.4
4. Others	35,708.6	86,80,601.0	86,80,601.0	91,13,631.0	11,61,552.0	9,36,661.0	9,75,509.5	9,97,755.2
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	5,36,221.3	8,80,004.0	8,80,004.0	9,24,004.0	6,27,464.7	3,44,689.2	45,837.3	56,327.9
A. Surplus (+)/Deficit (-) on Revenue Account	-11,23,276.1	1,05,999.3	-7,20,599.9	2,80,399.6	1,43,065.6	1,84,390.0	1,22,077.8	2,49,080.9
B. Surplus (+)/Deficit(-) on Capital Account	16,62,521.9	-1,60,562.0	7,01,899.9	-3,20,399.1	-46,823.9	-1,89,963.6	49,250.1	-1,20,278.3
C. Overall Surplus (+)/Deficit (-) (A+B)	5,39,245.8	-54,562.7	-18,700.0	-39,999.4	96,241.6	-5,573.6	1,71,327.9	1,28,802.6
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	5,39,245.8	-54,562.7	-18,700.0	-39,999.4	96,241.6	-5,573.6	1,71,327.9	1,28,802.6
i. Increase (+)/Decrease (-) in Cash Balances	-5,541.8	5,437.3	31,300.0	10,000.6	-8,406.2	-7,320.7	-1,31,279.6	79,281.9
a) Opening Balance	21,563.0	-78,417.4	16,021.2	47,321.2	43,126.2	7,588.1	1,03,256.2	10,624.2
b) Closing Balance	16,021.2	-72,980.1	47,321.2	57,321.8	34,720.0	267.4	-28,023.4	89,906.1
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	5,44,787.6	-60,000.0	-50,000.0	-50,000.0	1,04,647.9	1,747.1	3,02,607.5	49,520.7
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	8,72,89,522.9	5,94,39,500.0	3,79,94,509.0	4,16,67,354.0	2,17,41,123.6	2,58,12,375.3	2,35,21,747.9	2,56,72,464.8
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	84,47,925.8	1,08,61,317.0	1,02,80,503.0	1,33,88,795.0	53,17,623.7	55,42,024.3	49,84,148.9	56,60,069.8
I. Total Capital Outlay (1+2)	55,67,925.0	75,68,853.0	70,17,260.0	95,47,171.0	15,92,093.7	16,28,093.8	12,75,252.5	16,16,410.7
1. Development (a+b)	54,52,665.0	73,63,185.0	68,64,466.0	92,08,277.0	15,28,032.7	15,14,007.8	11,93,974.1	14,61,908.2
(a) Social Services (1 to 9)	22,26,869.0	27,58,149.0	26,97,476.0	37,45,579.0	4,43,792.9	5,52,626.8	4,93,840.7	5,83,408.9
1. Education, Sports, Art and Culture	3,49,462.0	4,49,654.0	4,31,577.0	5,76,224.0	57,452.5	79,728.0	52,836.0	81,848.9
2. Medical and Public Health	2,00,349.0	3,50,595.0	3,54,872.0	4,67,248.0	1,15,435.7	1,27,805.0	1,27,435.4	1,25,447.0
3. Family Welfare	32,949.0	35,453.0	35,453.0	33,217.0	-	-	-	-
4. Water Supply and Sanitation	5,46,368.0	5,94,500.0	6,46,261.0	5,68,813.0	1,91,546.2	2,32,131.0	2,21,782.0	2,26,369.4
5. Housing	52,364.0	74,131.0	43,254.0	1,60,343.0	7,197.7	14,700.0	12,279.0	23,100.0
6. Urban Development	9,85,961.0	10,45,157.0	10,35,502.0	16,36,069.0	60,200.0	60,645.0	55,304.0	82,224.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17,026.0	67,848.0	39,900.0	1,48,153.0	622.8	890.2	891.0	891.0
8. Social Security and Welfare	2,413.0	9,461.0	19,103.0	43,367.0	3,760.8	15,753.0	10,786.7	27,354.0
9. Others*	39,977.0	1,31,350.0	91,554.0	1,12,145.0	7,577.3	20,974.6	12,526.6	16,174.6
(b) Economic Services (1 to 10)	32,25,796.0	46,05,036.0	41,66,990.0	54,62,698.0	10,84,239.8	9,61,381.0	7,00,133.5	8,78,499.3
1. Agriculture and Allied Activities (i to xi)	1,05,823.0	1,54,280.0	1,43,789.0	1,90,286.0	2,99,771.1	84,487.0	-14,495.0	24,896.0
i) Crop Husbandry	5,936.0	5,660.0	3,434.0	17,210.0	4,530.3	92,177.0	19,331.0	49,530.0
ii) Soil and Water Conservation	62.0	107.0	80.0	-	-	-	-	-
iii) Animal Husbandry	6,296.0	7,311.0	5,749.0	14,579.0	4,078.0	10,742.0	6,600.0	7,150.0
iv) Dairy Development	-	-	-	-	-	-	-	-
v) Fisheries	-	-	-	-	17.9	252.0	262.0	400.0
vi) Forestry and Wild Life	88,720.0	1,28,277.0	1,18,869.0	1,44,505.0	-	51.0	51.0	70.0
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	1,900.0	5,914.0	9,180.0	7,231.0	2,88,015.0	-29,900.0	-41,369.0	-38,155.0
ix) Agricultural Research and Education	-	-	-	-	-	-	-	-
x) Co-operation	137.0	1,154.0	2,720.0	3,604.0	3,130.0	11,165.0	630.0	5,901.0
xi) Others@	2,772.0	5,857.0	3,757.0	3,157.0	-	-	-	-
2. Rural Development	1,48,096.0	1,53,975.0	1,49,254.0	1,54,268.0	1,23,216.1	70,633.0	71,219.0	75,860.0
3. Special Area Programmes of which: Hill Areas	507.0	2,000.0	2,000.0	2,000.0	-	-	-	-
4. Irrigation and Flood Control	9,79,087.0	13,18,177.0	10,75,639.0	15,08,370.0	2,62,365.3	3,25,116.0	3,08,618.5	3,14,251.0
5. Energy	4,43,359.0	5,85,457.0	4,29,638.0	5,65,052.0	23,404.2	28,035.0	12,556.8	15,669.3
6. Industry and Minerals (i to iv)	47,416.0	1,83,031.0	2,34,334.0	1,30,214.0	18,319.1	2,842.0	43.0	36,962.0
i) Village and Small Industries	10,964.0	5,740.0	5,109.0	4,383.0	7,797.9	2,800.0	16.0	36,900.0
ii) Iron and Steel Industries	-	-	-	-	-	-	-	-
iii) Non-Ferrous Mining and Metallurgical Industries	20.0	1,100.0	1,100.0	3,574.0	0.2	20.0	5.0	40.0
iv) Others#	36,432.0	1,76,191.0	2,28,125.0	1,22,257.0	10,521.0	22.0	22.0	22.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	13,51,323.0	19,45,023.0	19,38,126.0	21,70,930.0	3,35,545.5	3,82,405.0	2,89,056.2	3,45,048.0
i) Roads and Bridges	11,14,600.0	16,81,575.0	16,99,152.0	18,79,927.0	2,65,099.7	2,91,700.0	2,29,310.2	2,64,803.0
ii) Others**	2,36,723.0	2,63,448.0	2,38,974.0	2,91,003.0	70,445.9	90,705.0	59,746.0	80,245.0
8. Communications	10,237.0	5,090.0	5,090.0	8,225.0	-	-	-	-
9. Science, Technology and Environment	48,829.0	44,279.0	38,579.0	39,300.0	-	9,501.0	3.0	9,501.0
10. General Economic Services (i + ii)	91,119.0	2,13,724.0	1,50,541.0	6,94,053.0	21,618.5	58,362.0	33,132.0	56,312.0
i) Tourism	72,018.0	2,08,719.0	1,50,538.0	2,15,648.0	7,414.8	14,150.0	7,132.0	14,100.0
ii) Others@@	19,101.0	5,005.0	3.0	4,78,405.0	14,203.7	44,212.0	26,000.0	42,212.0
2. Non-Development (General Services)	1,15,260.0	2,05,668.0	1,52,794.0	3,38,894.0	64,061.0	1,14,086.0	81,278.4	1,54,502.6
II. Discharge of Internal Debt (1 to 8)	24,95,966.0	28,24,185.0	28,25,163.0	32,96,721.0	58,98,419.8	63,79,225.7	63,55,936.8	70,56,664.5
1. Market Loans	18,55,146.0	21,92,050.0	21,92,050.0	26,76,050.0	13,94,618.0	12,60,000.0	12,60,000.0	14,10,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	2,77,589.0	2,69,002.0	2,69,980.0	2,98,350.0	69,706.7	58,100.0	59,500.0	94,911.3
4. Loans from SBI and other Banks	296.0	98.0	98.0	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	11,98,831.8	14,31,800.0	14,01,800.0	14,32,000.0
6. WMA from RBI	-	100.0	100.0	100.0	25,99,412.0	30,00,000.0	30,00,000.0	35,00,000.0
7. Special Securities issued to NSSF	3,62,935.0	3,62,935.0	3,62,935.0	3,22,221.0	1,00,438.7	1,00,438.7	1,00,438.7	84,217.2
8. Others (including 106)	-	-	-	-	5,35,412.6	5,28,887.0	5,34,198.1	5,35,536.0
III. Repayment of Loans to the Centre (1 to 6)	1,17,670.0	84,300.0	83,475.0	62,915.0	21,000.5	25,194.2	18,482.0	22,214.0
1. State Plan Schemes	83,258.0	48,117.0	47,755.0	26,449.0	20,843.4	24,979.8	18,326.3	22,064.7
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	331.0	330.0	330.0	319.0	157.1	214.4	155.7	149.3
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	34,081.0	35,853.0	35,390.0	36,147.0	0.0	0.0	0.0	0.0
IV. Loans and Advances by State Governments (1+2)	2,66,660.9	3,84,177.0	3,54,803.0	4,82,088.0	4,05,521.7	5,09,510.6	3,34,477.6	4,64,780.6
1. Development Purposes (a + b)	2,59,951.0	3,77,188.0	3,42,528.0	4,73,857.0	3,96,008.2	4,93,000.6	3,22,167.6	4,47,170.6
a) Social Services (1 to 7)	2,36,195.0	3,04,128.0	3,12,961.0	4,20,144.0	1,97,017.9	2,03,899.0	1,78,422.0	2,09,702.0
1. Education, Sports, Art and Culture	-	-	-	-	1,20,245.0	1,12,200.0	94,700.0	1,12,400.0
2. Medical and Public Health	84,321.0	70,000.0	70,000.0	38,500.0	76,569.3	87,698.0	81,120.0	85,200.0
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-
5. Housing	146.0	70.0	117.0	457.0	-	-	-	-
6. Government Servants (Housing)	25.0	100.0	70.0	100.0	203.6	3,500.0	2,600.0	12,100.0
7. Others	1,51,703.0	2,33,958.0	2,42,774.0	3,81,087.0	-	501.0	2.0	2.0

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	GUJARAT				HARYANA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	23,756.0	73,060.0	29,567.0	53,713.0	1,98,990.4	2,89,101.6	1,43,745.6	2,37,468.6
1. Crop Husbandry	-	-	-	-	38,311.7	28,469.0	4,400.0	23,019.0
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	2,475.6	700.0	100.0	2,000.0
4. Co-operation	-	-	-	-	3,200.8	4,021.6	1,003.6	3,209.6
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	-	47,729.0	4,237.0	12,639.0	-	-	-	-
7. Village and Small Industries	-	1.0	1.0	-	333.0	500.0	334.0	1,000.0
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	100.0	1.0	200.0
10. Others	23,756.0	25,330.0	25,329.0	41,074.0	1,54,669.2	2,55,311.0	1,37,907.0	2,08,040.0
2. Non-Development Purposes (a + b)	6,709.9	6,989.0	12,275.0	8,231.0	9,513.4	16,510.0	12,310.0	17,610.0
a) Government Servants (other than Housing)	1,513.9	1,699.0	2,066.0	1,786.0	9,513.4	16,510.0	12,310.0	17,610.0
b) Miscellaneous	5,196.0	5,290.0	10,209.0	6,445.0	-	-	-	-
V. Inter-State Settlement	-	1.0	1.0	1.0	-	-	-	-
VI. Contingency Fund	-	-	-	-	54,595.2	-	-	-
VII. State Provident Funds, etc. (1 + 2)	1,95,329.0	2,33,944.0	2,18,623.0	2,39,757.0	3,38,561.0	3,31,065.0	3,70,920.0	3,90,020.0
1. State Provident Funds	1,79,210.0	2,14,288.0	2,02,605.0	2,04,109.0	3,35,164.1	3,27,500.0	3,67,500.0	3,86,640.0
2. Others	16,119.0	19,656.0	16,018.0	35,648.0	3,396.9	3,565.0	3,420.0	3,380.0
VIII. Reserve Funds (1 to 4)	4,22,679.0	4,26,598.0	4,10,556.0	4,14,806.0	1,09,555.6	1,94,216.0	1,92,285.0	1,92,765.0
1. Depreciation/Renewal Reserve Funds	87.0	68.0	68.0	70.0	9,800.0	9,000.0	11,200.0	11,400.0
2. Sinking Funds	2,75,822.0	2,06,492.0	2,00,000.0	2,00,000.0	42,994.2	48,000.0	45,000.0	45,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	1,46,770.0	2,20,038.0	2,10,488.0	2,14,736.0	56,761.4	1,37,216.0	1,36,085.0	1,36,365.0
IX. Deposits and Advances (1 to 4)	61,26,960.0	56,03,108.0	57,88,865.0	60,83,218.0	55,43,689.6	58,04,420.0	59,71,344.0	62,88,760.0
1. Civil Deposits	10,88,539.0	11,66,970.0	11,66,970.0	11,97,723.0	5,04,660.4	5,29,000.0	6,97,500.0	6,85,000.0
2. Deposits of Local Funds	46,99,368.0	41,70,267.0	41,70,267.0	43,37,078.0	102.3	320.0	244.0	260.0
3. Civil Advances	-	1.0	-	-	-	-	-	-
4. Others	3,39,053.0	2,65,870.0	4,51,628.0	5,48,417.0	50,38,926.9	52,75,100.0	52,73,600.0	56,03,500.0
X. Suspense and Miscellaneous (1 to 4)	6,93,61,775.0	4,02,95,124.0	1,92,76,553.0	1,94,40,699.0	65,40,034.0	97,20,850.0	77,28,950.0	83,19,950.0
1. Suspense	42,48,833.0	27,38,221.0	27,38,221.0	27,65,603.0	2,29,422.9	2,25,000.0	2,25,500.0	2,20,900.0
2. Cash Balance Investment Accounts	4,33,78,667.0	2,11,18,571.0	1,00,000.0	1,00,000.0	63,09,779.0	94,95,000.0	75,02,500.0	80,98,000.0
3. Deposits with RBI	2,16,65,850.0	1,64,37,700.0	1,64,37,700.0	1,65,74,451.0	-	-	-	-
4. Others	68,425.0	632.0	632.0	645.0	832.1	850.0	950.0	1,050.0
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	27,34,558.0	20,19,210.0	20,19,210.0	20,99,978.0	12,37,652.6	12,19,800.0	12,74,100.0	13,20,900.0
A. Surplus (+)/Deficit (-) on Revenue Account	33,47,702.8	9,82,128.0	21,35,024.0	19,69,519.0	-11,88,086.2	-17,81,746.0	-17,84,767.9	-20,59,976.1
B. Surplus (+)/Deficit(-) on Capital Account	-33,83,954.2	-10,70,962.0	-22,16,556.0	-19,41,515.0	12,93,333.1	18,34,054.7	18,03,015.3	20,23,539.2
C. Overall Surplus (+)/Deficit (-) (A+B)	-36,251.4	-88,834.0	-81,532.0	28,004.0	1,05,246.9	52,308.7	18,247.4	-36,436.9
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-36,252.0	-88,835.0	-81,533.0	28,003.0	1,05,247.2	52,308.7	18,247.4	-36,436.9
i. Increase (+)/Decrease (-) in Cash Balances	53,584.0	90,072.0	34,421.0	1,00,725.0	1,08,999.2	57,308.7	15,747.4	-34,436.9
a) Opening Balance	-27,188.0	1,83,156.0	26,396.0	60,817.0	-71,609.3	-40,358.3	37,389.9	53,137.3
b) Closing Balance	26,396.0	2,73,228.0	60,817.0	1,61,542.0	37,389.9	16,950.4	53,137.3	18,700.4
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-89,836.0	-1,79,007.0	-1,15,954.0	-72,722.0	-3,752.0	-5,000.0	2,500.0	-2,000.0
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	100.0	-	-	-	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	73,77,879.1	15,07,965.8	28,37,677.9	13,23,394.9	92,24,733.5	76,64,630.2	60,85,521.9	67,19,819.7
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	9,25,224.0	10,27,697.8	13,40,409.9	8,28,126.9	22,53,204.8	36,90,427.7	27,54,400.7	32,60,690.0
I. Total Capital Outlay (1+2)	5,62,978.5	6,26,967.7	9,27,317.1	3,94,112.9	12,08,885.4	25,16,507.7	19,56,776.7	26,83,625.0
1. Development (a+b)	5,27,307.7	6,11,149.7	8,89,251.1	3,87,460.2	11,40,492.7	23,60,138.9	18,09,385.1	25,07,463.9
(a) Social Services (1 to 9)	1,74,360.6	1,28,768.4	2,30,097.5	1,10,616.1	3,86,093.8	8,99,299.1	6,42,018.9	9,64,166.2
1. Education, Sports, Art and Culture	30,029.8	27,256.0	41,032.7	17,887.1	77,994.5	1,60,916.7	1,38,966.4	1,71,565.8
2. Medical and Public Health	29,566.7	16,648.4	61,404.6	33,533.5	64,359.4	1,67,451.4	1,10,678.7	1,75,050.0
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	1,02,296.6	68,429.0	96,754.9	49,442.0	62,935.0	1,71,403.7	1,11,746.4	1,71,477.7
5. Housing	2,482.4	3,820.0	7,414.5	157.5	9,951.0	23,852.0	13,746.7	26,852.0
6. Urban Development	6,124.1	6,470.0	10,156.6	6,040.0	1,28,386.0	2,52,174.9	1,80,074.0	2,49,321.5
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	127.0	2,838.0	1,860.1	2,667.5	7,697.8	30,587.2	15,588.9	33,800.0
8. Social Security and Welfare	3,595.7	3,187.0	11,342.4	869.5	33,010.0	79,279.0	63,319.5	1,01,900.4
9. Others*	138.3	120.0	131.7	19.0	1,760.1	13,634.2	7,898.3	34,198.8
(b) Economic Services (1 to 10)	3,52,947.1	4,82,381.3	6,59,153.7	2,76,844.1	7,54,398.9	14,60,839.8	11,67,366.2	15,43,297.7
1. Agriculture and Allied Activities (i to xi)	757.0	3,641.8	4,790.0	239.9	80,415.1	2,65,609.8	2,39,297.7	2,83,939.0
i) Crop Husbandry	-1,089.7	671.0	514.0	57.0	34,248.3	1,21,318.8	1,12,248.5	1,40,012.0
ii) Soil and Water Conservation	56.7	68.0	65.0	23.0	441.2	800.0	608.3	1,085.4
iii) Animal Husbandry	773.3	1,068.0	1,110.3	26.0	12,720.8	48,949.9	45,979.9	50,231.3
iv) Dairy Development	-	-	-	-	-	-	-	-
v) Fisheries	376.7	627.3	1,902.3	84.9	2,420.3	8,245.5	6,082.8	8,250.0
vi) Forestry and Wild Life	606.8	1,180.0	1,175.0	38.0	7,092.9	19,782.0	15,013.7	20,968.3
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	6.8	12.5	9.4	9.0	17,832.8	44,075.6	38,608.5	44,192.0
ix) Agricultural Research and Education	-	-	-	-	5,190.9	19,938.0	18,998.0	16,500.0
x) Co-operation	26.6	15.0	14.0	2.0	468.1	2,500.0	1,758.0	2,700.0
xi) Others@	-	-	-	-	-	-	-	-
2. Rural Development	2,455.5	2,165.0	3,665.4	104.0	2,72,805.4	3,73,154.0	2,78,388.8	3,77,393.0
3. Special Area Programmes of which: Hill Areas	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	38,548.1	88,699.0	85,337.8	57,141.7	15,325.2	97,293.0	74,851.7	97,293.0
5. Energy	2,350.0	4,667.0	9,467.0	1,429.0	71,307.9	2,02,067.0	1,25,857.0	2,02,137.0
6. Industry and Minerals (i to iv)	7,209.4	1,523.5	9,923.2	159.5	12,139.1	53,062.1	30,165.1	53,750.0
i) Village and Small Industries	7,209.4	1,523.5	9,923.2	159.5	11,903.0	52,662.1	29,949.4	53,115.0
ii) Iron and Steel Industries	-	-	-	-	187.9	200.0	176.7	335.0
iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	48.2	200.0	39.0	300.0
iv) Others#	-	-	-	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	2,68,040.2	3,17,315.0	4,69,678.6	1,77,295.0	2,42,941.5	3,28,700.0	3,00,639.7	3,31,400.0
i) Roads and Bridges	2,06,511.8	2,16,750.0	2,59,280.1	1,49,200.0	2,42,776.5	3,27,100.0	2,99,495.5	3,29,800.0
ii) Others**	61,528.4	1,00,565.0	2,10,398.5	28,095.0	165.0	1,600.0	1,144.2	1,600.0
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	-	-	-	-	3,587.7	16,530.0	13,351.0	16,642.8
10. General Economic Services (i + ii)	33,586.9	64,370.0	76,291.7	40,475.0	55,877.0	1,24,423.8	1,04,815.1	1,80,743.0
i) Tourism	6,372.5	651.0	12,572.8	20,147.0	13,777.6	40,220.0	27,786.3	40,420.0
ii) Others@@	27,214.4	63,719.0	63,719.0	20,328.0	42,099.3	84,203.8	77,028.8	1,40,323.0
2. Non-Development (General Services)	35,670.8	15,818.0	38,066.0	6,652.7	68,392.7	1,56,368.9	1,47,391.6	1,76,161.1
II. Discharge of Internal Debt (1 to 8)	7,78,823.5	5,36,955.1	15,53,875.2	5,74,357.2	46,67,090.0	44,72,501.0	35,08,305.0	33,56,566.0
1. Market Loans	1,92,710.0	2,34,500.0	2,34,500.0	2,81,000.0	2,14,126.6	1,40,000.0	1,40,000.0	1,95,000.0
2. Loans from LIC	284.8	284.8	284.8	284.8	12,527.7	10,325.0	10,285.0	10,194.0
3. Loans from National Bank for Agriculture and Rural Development	59,760.7	63,765.8	63,765.8	66,032.0	38,349.5	38,000.0	46,308.0	45,501.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	2,196.7	2,589.6	2,509.7	2,589.6	-	-	-	-
6. WMA from RBI	4,38,037.2	1,50,000.0	11,67,000.0	1,50,000.0	36,36,025.5	33,13,600.0	27,25,700.0	28,00,000.0
7. Special Securities issued to NSSF	56,909.9	56,909.9	56,909.9	45,545.7	84,864.5	84,865.0	84,862.0	78,147.0
8. Others (including 106)	28,924.2	28,905.0	28,905.0	28,905.0	6,81,196.3	8,85,711.0	5,01,150.0	2,27,724.0
III. Repayment of Loans to the Centre (1 to 6)	10,763.4	10,955.4	7,742.5	6,216.8	12,105.9	12,119.0	12,119.0	10,299.0
1. State Plan Schemes	10,287.4	10,483.6	6,937.7	5,420.7	11,873.9	12,119.0	12,119.0	10,299.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	41.7	37.6	37.6	28.8	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	434.3	434.3	767.3	767.3	232.1	-	-	-
IV. Loans and Advances by State Governments (1+2)	10,695.9	2,819.5	18,475.1	3,440.0	1,148.9	2,900.0	2,900.0	10,200.0
1. Development Purposes (a + b)	10,483.6	2,719.5	18,175.1	3,340.0	1,148.9	2,900.0	2,900.0	10,200.0
a) Social Services (1 to 7)	648.2	884.5	419.4	396.0	-	400.0	400.0	1,200.0
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	648.2	877.5	419.4	395.0	-	400.0	400.0	1,200.0
7. Others	-	7.0	-	1.0	-	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	9,835.5	1,835.0	17,755.7	2,944.0	1,148.9	2,500.0	2,500.0	9,000.0
1. Crop Husbandry	-	0.0	-	0.0	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	-	2.0	-	-	-	-	-	-
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	9,835.5	1,833.0	17,755.7	2,944.0	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	1,148.9	2,500.0	2,500.0	9,000.0
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	-
2. Non-Development Purposes (a + b)	212.3	100.0	300.0	100.0	-	-	-	-
a) Government Servants (other than Housing)	212.3	100.0	300.0	100.0	-	-	-	-
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	3,13,941.6	1,62,500.0	1,62,500.0	1,77,500.0	5,02,963.2	5,86,397.0	5,31,817.5	5,89,322.6
1. State Provident Funds	3,11,337.0	1,60,000.0	1,60,000.0	1,75,000.0	4,83,141.2	5,79,697.0	5,25,217.5	5,82,622.6
2. Others	2,604.6	2,500.0	2,500.0	2,500.0	19,822.0	6,700.0	6,600.0	6,700.0
VIII. Reserve Funds (1 to 4)	1,30,073.1	102.0	102.0	102.0	2,597.3	52,605.5	52,003.7	48,207.1
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	3,600.0	7,251.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	1,30,073.1	102.0	102.0	102.0	2,597.3	52,605.5	48,403.7	40,956.1
IX. Deposits and Advances (1 to 4)	4,03,364.3	37,388.0	37,388.0	37,388.0	3,88,943.6	2,300.0	2,300.0	2,300.0
1. Civil Deposits	3,73,276.5	7,987.0	7,987.0	7,987.0	80,963.0	1,100.0	1,100.0	1,100.0
2. Deposits of Local Funds	12,897.1	21,500.0	21,500.0	21,500.0	99,349.6	-	-	-
3. Civil Advances	-	7,250.0	7,250.0	7,250.0	-	1,200.0	1,200.0	1,200.0
4. Others	17,190.8	651.0	651.0	651.0	2,08,631.0	-	-	-
X. Suspense and Miscellaneous (1 to 4)	42,72,212.6	82,241.0	82,241.0	82,241.0	24,40,002.1	6,000.0	6,000.0	6,000.0
1. Suspense	1,36,081.5	17,100.0	17,100.0	17,100.0	4,52,895.4	-	-	-
2. Cash Balance Investment Accounts	41,36,131.0	15,000.0	15,000.0	15,000.0	19,87,106.7	3,600.0	3,600.0	3,600.0
3. Deposits with RBI	-	50,000.0	50,000.0	50,000.0	-	-	-	-
4. Others	0.1	141.0	141.0	141.0	-	2,400.0	2,400.0	2,400.0
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	8,95,026.2	48,037.0	48,037.0	48,037.0	997.1	13,300.0	13,300.0	13,300.0
A. Surplus (+)/Deficit (-) on Revenue Account	-5,55,858.8	-4,51,355.0	-6,49,620.4	-6,39,007.1	3,48,622.9	16,23,360.6	4,92,513.1	10,82,609.1
B. Surplus (+)/Deficit(-) on Capital Account	3,50,298.8	2,50,968.1	5,433.7	4,82,110.4	-3,22,267.6	-17,23,405.7	-9,78,420.9	-18,19,295.1
C. Overall Surplus (+)/Deficit (-) (A+B)	-2,05,560.0	-2,00,386.9	-6,44,186.7	-1,56,896.7	26,355.3	-1,00,045.2	-4,85,907.9	-7,36,686.0
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-2,05,559.9	-2,00,386.9	-6,44,186.8	-1,56,896.7	26,355.3	-1,00,045.2	-4,85,907.9	-7,36,686.0
i. Increase (+)/Decrease (-) in Cash Balances	13,177.1	-2,00,386.9	-6,44,186.8	-1,56,896.7	-343.7	-1,00,045.2	-4,85,907.9	-7,36,686.0
a) Opening Balance	-8,932.6	-1,24,707.2	4,244.5	-5,88,354.2	1,44,830.9	44,762.3	-55,282.9	-5,41,190.8
b) Closing Balance	4,244.5	-3,25,094.1	-6,39,942.3	-7,45,250.9	1,44,487.2	-55,282.9	-5,41,190.8	-12,77,876.7
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-2,18,737.0	-	-	-	15,095.0	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	0.0	-	11,604.0	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	5,63,90,388.3	4,53,16,479.9	5,10,43,778.9	5,55,38,137.9	12,81,89,627.5	7,01,30,624.4	7,08,34,550.7	9,74,32,119.6
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	31,24,477.2	37,06,845.7	32,24,414.6	34,76,330.5	79,04,554.9	80,85,044.3	81,93,640.2	97,71,051.2
I. Total Capital Outlay (1+2)	20,56,993.8	23,98,725.0	19,09,593.9	22,62,057.3	52,12,005.8	52,90,296.2	54,41,187.0	68,17,224.5
1. Development (a+b)	19,60,115.2	22,71,808.9	18,03,476.2	21,47,202.3	49,14,841.7	50,92,555.0	52,35,054.6	62,59,385.0
(a) Social Services (1 to 9)	6,61,416.3	8,88,115.9	5,13,239.4	8,44,371.3	12,02,626.1	16,03,875.1	16,90,575.5	24,50,462.2
1. Education, Sports, Art and Culture	74,727.7	1,48,259.0	82,163.8	1,15,776.0	1,20,108.6	1,61,714.6	1,62,674.6	1,65,773.6
2. Medical and Public Health	65,047.1	91,988.5	47,880.5	1,02,464.6	1,11,382.2	1,30,934.4	1,31,710.0	2,11,518.2
3. Family Welfare	—	—	—	—	—	—	—	—
4. Water Supply and Sanitation	3,46,713.9	4,19,149.5	1,84,489.5	4,14,199.5	5,98,122.4	8,50,800.0	8,50,800.0	12,43,010.0
5. Housing	14,453.4	21,000.0	19,500.0	25,500.0	33,811.6	48,952.1	48,952.1	24,000.0
6. Urban Development	58,449.2	91,345.0	80,345.0	75,996.0	29,750.0	66,050.0	87,762.0	2,39,538.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	87,772.6	86,879.0	69,365.6	80,856.0	2,76,410.3	3,21,043.1	3,72,848.5	5,13,684.0
8. Social Security and Welfare	13,143.3	19,593.0	19,593.0	21,327.2	7,409.0	9,891.0	21,319.8	29,473.3
9. Others*	1,109.1	9,902.0	9,902.0	8,252.0	25,631.9	14,490.0	14,508.6	23,465.0
(b) Economic Services (1 to 10)	12,98,698.9	13,83,693.0	12,90,236.8	13,02,831.0	37,12,215.6	34,88,679.9	35,44,479.1	38,08,922.8
1. Agriculture and Allied Activities (i to xi)	90,733.1	95,195.0	90,045.5	94,767.0	87,143.0	83,255.3	85,457.3	1,01,846.0
i) Crop Husbandry	850.3	1,400.0	1,400.0	3,000.0	6,312.5	10,845.3	10,845.3	14,059.0
ii) Soil and Water Conservation	45,883.7	38,000.0	35,999.2	38,000.0	629.0	305.2	305.2	19,872.0
iii) Animal Husbandry	923.6	2,200.0	1,955.0	2,500.0	3,700.0	3,987.7	3,987.7	8,100.0
iv) Dairy Development	3.4	500.0	500.0	500.0	2,500.0	—	—	—
v) Fisheries	1,492.3	2,084.0	1,196.0	2,444.0	6,841.8	6,136.0	6,803.0	12,583.0
vi) Forestry and Wild Life	3,272.4	2,000.0	2,000.0	3,200.0	67,159.8	60,981.0	60,981.0	44,601.0
vii) Plantations	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	24.0	6,000.0	5,000.0	6,000.0	—	—	1,500.0	101.0
ix) Agricultural Research and Education	—	—	—	—	—	1,000.0	1,000.0	2,060.0
x) Co-operation	37,944.7	43,011.0	41,995.3	39,123.0	—	—	35.0	470.0
xi) Others@	338.6	—	—	—	—	—	—	—
2. Rural Development	3,51,434.5	5,03,140.0	4,92,590.0	4,75,990.0	22,352.8	11,388.0	24,586.0	10,912.2
3. Special Area Programmes of which: Hill Areas	—	—	—	—	3,59,550.0	3,60,500.0	3,60,500.0	3,60,530.0
4. Irrigation and Flood Control	1,50,666.3	1,74,800.0	1,49,670.9	1,74,920.0	17,43,565.9	17,45,565.3	16,96,922.3	20,60,178.1
5. Energy	1,60,578.0	7,001.0	7,001.0	2.0	50,000.0	60,000.0	58,356.0	70,000.0
6. Industry and Minerals (i to iv)	16,342.0	536.0	535.0	4,141.0	8,104.9	16,258.5	16,269.5	33,160.0
i) Village and Small Industries	16,292.0	1.0	—	181.0	23,417.1	15,258.5	15,258.5	28,660.0
ii) Iron and Steel Industries	—	—	—	—	-16.0	—	—	2,500.0
iii) Non-Ferrous Mining and Metallurgical Industries	50.0	160.0	160.0	160.0	—	—	—	—
iv) Others#	—	375.0	375.0	3,800.0	-15,296.2	1,000.0	1,011.0	2,000.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	5,25,955.9	5,95,519.0	5,43,933.0	5,46,709.0	9,64,479.4	7,55,065.6	8,13,065.6	6,95,805.3
i) Roads and Bridges	5,20,679.6	5,80,000.0	5,34,274.0	5,30,000.0	8,76,079.6	7,21,170.6	7,79,170.6	6,32,781.5
ii) Others**	5,276.3	15,519.0	9,659.0	16,709.0	88,399.8	33,895.0	33,895.0	63,023.8
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	-	-	-	-	-	-	-	900.0
10. General Economic Services (i + ii)	2,989.2	7,502.0	6,461.4	6,302.0	4,77,019.7	4,56,647.2	4,89,322.4	4,75,591.2
i) Tourism	2,989.2	7,500.0	6,400.0	6,300.0	16,698.2	7,490.0	20,635.2	7,711.0
ii) Others@@	-	2.0	61.4	2.0	4,60,321.5	4,49,157.2	4,68,687.2	4,67,880.2
2. Non-Development (General Services)	96,878.6	1,26,916.0	1,06,117.7	1,14,855.0	2,97,164.1	1,97,741.2	2,06,132.4	5,57,839.5
II. Discharge of Internal Debt (1 to 8)	6,04,203.8	7,96,983.1	7,98,683.1	8,32,605.0	20,77,344.2	23,33,496.5	23,33,496.5	24,48,490.0
1. Market Loans	2,95,000.0	4,95,000.0	4,95,000.0	5,35,000.0	17,99,724.0	20,50,002.5	20,50,002.5	21,18,753.0
2. Loans from LIC	-	-	-	-	3,134.1	2,253.0	2,253.0	1,702.0
3. Loans from National Bank for Agriculture and Rural Development	1,49,194.9	1,57,500.0	1,57,500.0	1,62,000.0	1,11,490.9	1,18,145.0	1,18,145.0	1,75,000.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	236.1	0.0	0.0	600.0	-	-	-	-
6. WMA from RBI	-	-	-	-	-	100.0	100.0	10,000.0
7. Special Securities issued to NSSF	76,948.8	76,949.0	76,949.0	67,370.9	1,62,791.6	1,62,792.0	1,62,792.0	1,42,863.0
8. Others (including 106)	82,824.0	67,534.1	69,234.1	67,634.1	203.7	204.0	204.0	172.0
III. Repayment of Loans to the Centre (1 to 6)	34,194.7	53,049.0	53,049.0	42,050.5	1,67,919.6	1,63,932.7	1,63,932.7	1,98,956.7
1. State Plan Schemes	13,722.2	26,213.0	26,213.0	10,780.5	1,67,414.7	1,63,432.0	1,63,432.0	1,98,469.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	0.4	0.4	0.4	0.4
4. Non-Plan Loans	170.8	170.0	170.0	170.0	486.3	482.0	482.0	469.0
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	20,301.6	26,666.0	26,666.0	31,100.0	18.2	18.3	18.3	18.3
IV. Loans and Advances by State Governments (1+2)	4,29,084.9	4,58,088.6	4,63,088.6	3,39,617.6	4,47,285.3	2,97,419.0	2,55,124.0	3,16,380.0
1. Development Purposes (a + b)	4,28,884.2	4,56,588.6	4,61,588.6	3,38,317.6	4,45,985.3	2,96,751.0	2,53,616.0	3,15,892.0
a) Social Services (1 to 7)	5,767.1	7,228.6	12,228.6	27,733.6	3,07,951.2	1,93,150.0	1,43,150.0	2,08,650.0
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	81,234.2	75,000.0	75,000.0	75,000.0
5. Housing	-	-	-	-	5,600.0	-	-	-
6. Government Servants (Housing)	3,055.3	5,500.0	10,500.0	25,715.8	170.0	650.0	650.0	650.0
7. Others	2,711.8	1,728.6	1,728.6	2,017.8	2,20,947.0	1,17,500.0	67,500.0	1,33,000.0

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	4,23,117.1	4,49,360.0	4,49,360.0	3,10,584.0	1,38,034.1	1,03,601.0	1,10,466.0	1,07,242.0
1. Crop Husbandry	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	25,100.0	10,000.0	10,000.0	4,754.0
4. Co-operation	-	-	-	-	-	-	-	-
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	4,22,774.6	4,48,760.0	4,48,760.0	3,09,984.0	11,333.0	2,000.0	8,865.0	-
7. Village and Small Industries	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	342.6	600.0	600.0	600.0	-	-	-	-
10. Others	-	-	-	-	1,01,601.1	91,601.0	91,601.0	1,02,488.0
2. Non-Development Purposes (a + b)	200.7	1,500.0	1,500.0	1,300.0	1,300.0	668.0	1,508.0	488.0
a) Government Servants (other than Housing)	200.7	1,500.0	1,500.0	1,300.0	1,300.0	668.0	1,508.0	488.0
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	-	500.0	500.0	500.0
VII. State Provident Funds, etc. (1 + 2)	1,44,784.5	1,28,026.0	3,00,000.0	2,72,000.0	6,30,669.7	6,50,385.0	6,50,385.0	7,19,862.1
1. State Provident Funds	1,34,609.8	1,19,321.8	1,90,000.0	2,60,000.0	3,67,157.0	3,98,815.0	3,98,815.0	4,12,500.9
2. Others	10,174.7	8,704.2	1,10,000.0	12,000.0	2,63,512.7	2,51,570.0	2,51,570.0	3,07,361.2
VIII. Reserve Funds (1 to 4)	1,26,708.3	1,53,959.2	2,64,700.0	2,17,013.0	4,53,608.0	3,79,117.0	13,08,647.5	17,51,862.8
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	56,700.0	59,200.0	56,700.0	63,813.0	2,00,000.0	2,00,000.0	2,00,000.0	3,00,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	70,008.3	94,759.2	2,08,000.0	1,53,200.0	2,53,608.0	1,79,117.0	11,08,647.5	14,51,862.8
IX. Deposits and Advances (1 to 4)	27,06,464.1	28,31,107.0	18,44,600.0	30,17,800.0	72,48,800.5	55,15,478.0	51,81,278.0	1,01,78,843.6
1. Civil Deposits	2,81,185.0	2,20,936.4	2,80,000.0	4,46,300.0	17,18,408.4	-	-	-
2. Deposits of Local Funds	23,14,970.7	25,51,813.6	15,00,000.0	24,30,000.0	36,21,261.1	50,41,506.0	47,07,306.0	96,29,963.0
3. Civil Advances	96,647.9	44,763.1	34,000.0	1,10,000.0	-	-	-	-
4. Others	13,660.5	13,593.9	30,600.0	31,500.0	19,09,131.0	4,73,972.0	4,73,972.0	5,48,880.6
X. Suspense and Miscellaneous (1 to 4)	4,89,80,033.9	3,76,22,225.7	4,43,08,000.4	4,71,77,870.4	11,19,57,564.6	5,55,00,000.0	5,55,00,000.0	7,50,00,000.0
1. Suspense	73,276.1	1,21,741.6	2,60,000.0	74,000.0	2,39,618.9	-	-	-
2. Cash Balance Investment Accounts	1,97,07,035.5	1,42,73,359.0	1,90,25,000.0	1,98,50,570.0	8,03,80,922.0	5,55,00,000.0	5,55,00,000.0	7,50,00,000.0
3. Deposits with RBI	2,91,96,818.1	2,32,23,793.0	2,50,20,000.0	2,72,50,000.0	49,07,330.5	-	-	-
4. Others	2,904.2	3,332.1	3,000.4	3,300.4	2,64,29,693.2	-	-	-
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	13,07,920.3	8,74,316.4	11,02,063.9	13,77,124.0	-5,570.2	-	-	-
A. Surplus (+)/Deficit (-) on Revenue Account	11,25,206.8	18,96,845.7	11,86,352.9	14,51,674.5	-9,27,155.7	-27,35,353.5	-26,12,703.5	-19,26,219.3
B. Surplus (+)/Deficit(-) on Capital Account	-8,18,782.6	-17,79,859.4	-10,29,814.3	-14,08,014.8	30,40,605.9	34,20,994.7	25,98,485.8	11,24,386.8
C. Overall Surplus (+)/Deficit (-) (A+B)	3,06,424.2	1,16,986.3	1,56,538.6	43,659.7	21,13,450.1	6,85,641.1	-14,217.7	-8,01,832.5
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	3,06,424.2	1,16,986.3	1,56,538.6	43,659.7	21,13,450.2	6,85,641.1	-14,217.7	-8,01,832.5
i. Increase (+)/Decrease (-) in Cash Balances	27,712.3	1,24,232.3	-3,48,461.4	-2,96,350.3	1,91,113.3	6,85,641.1	-14,217.7	-8,11,831.5
a) Opening Balance	5,57,270.1	6,91,354.9	5,84,982.3	2,36,521.0	2,78,821.7	-3,00,655.1	4,69,934.9	4,55,717.2
b) Closing Balance	5,84,982.3	8,15,587.1	2,36,521.0	-59,829.4	4,69,934.9	3,84,986.1	4,55,717.2	-3,56,114.3
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	2,78,711.9	-7,246.0	5,05,000.0	3,40,010.0	19,22,336.9	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-	-	-	-	9,999.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	4,72,08,545.2	4,94,80,957.4	4,77,45,353.2	4,95,89,239.9	9,47,22,094.1	9,59,84,430.5	10,57,14,826.4	11,09,94,109.4
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	37,93,949.1	39,35,941.5	38,51,823.2	43,03,709.5	78,98,383.2	90,43,320.6	94,09,666.7	1,11,05,434.6
I. Total Capital Outlay (1+2)	13,58,445.5	15,66,321.6	14,06,985.5	16,93,809.8	56,53,859.6	61,63,348.9	64,92,992.6	82,51,341.4
1. Development (a+b)	13,33,719.7	15,45,103.7	13,87,727.3	16,70,307.6	55,33,482.2	59,40,249.7	62,97,256.7	80,12,617.0
(a) Social Services (1 to 9)	2,94,557.4	2,95,615.1	2,90,935.7	3,30,862.0	21,61,837.3	24,34,410.7	27,64,642.8	36,84,706.8
1. Education, Sports, Art and Culture	65,654.2	44,464.0	37,500.4	47,152.0	3,88,721.1	5,45,289.8	5,18,313.0	5,43,891.8
2. Medical and Public Health	34,811.1	24,840.1	33,328.7	29,374.1	2,50,598.8	2,94,171.8	2,79,206.2	3,98,803.6
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	1,35,078.1	86,831.0	1,40,238.6	88,199.0	10,52,422.4	9,12,899.6	12,58,079.1	18,51,627.2
5. Housing	1,476.6	4,969.0	2,424.1	6,050.0	1,846.3	3,273.5	3,023.5	11,173.5
6. Urban Development	14,633.0	19,600.0	10,034.7	14,161.0	3,12,703.0	4,34,390.0	4,98,131.0	5,48,192.7
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	30,054.4	92,940.2	53,703.9	1,20,261.4	1,34,272.4	2,01,007.9	1,69,234.8	2,59,599.8
8. Social Security and Welfare	3,348.2	4,160.8	1,241.2	7,529.5	13,936.4	33,072.1	32,171.2	57,642.7
9. Others*	9,501.9	17,810.0	12,464.2	18,135.0	7,337.0	10,306.1	6,484.1	13,775.5
(b) Economic Services (1 to 10)	10,39,162.2	12,49,488.6	10,96,791.5	13,39,445.6	33,71,645.0	35,05,838.9	35,32,613.9	43,27,910.2
1. Agriculture and Allied Activities (i to xi)	44,040.1	50,332.5	49,609.6	55,649.7	2,22,968.0	2,81,582.9	1,90,204.2	2,34,947.0
i) Crop Husbandry	409.9	1,063.5	674.9	354.0	400.0	3,277.9	1,540.4	3,388.6
ii) Soil and Water Conservation	5,466.1	3,240.0	3,540.9	5,047.0	–	361.0	360.3	310.7
iii) Animal Husbandry	1,371.1	835.0	300.0	935.0	583.1	6,202.7	6,161.6	11,085.0
iv) Dairy Development	1,262.9	3,070.0	1,535.0	4,070.0	–	–	–	5,000.0
v) Fisheries	24,446.1	23,822.0	25,280.3	26,559.6	–	2,515.1	1,262.1	12,967.1
vi) Forestry and Wild Life	6,758.4	9,580.0	6,247.5	9,680.0	65,034.2	1,65,016.4	76,813.1	1,01,505.1
vii) Plantations	–	–	199.9	300.0	–	–	–	–
viii) Food Storage and Warehousing	188.6	3,682.0	1,471.4	3,742.0	2.3	1,680.7	1,681.2	289.4
ix) Agricultural Research and Education	–	–	–	–	–	–	–	–
x) Co-operation	734.9	4,740.0	2,773.0	4,662.0	1,56,948.4	1,02,529.0	1,02,385.7	1,00,401.1
xi) Others@	3,402.1	300.0	7,586.7	300.0	–	–	–	–
2. Rural Development	1,19,016.9	2,00,250.0	1,89,727.2	2,07,201.0	2,35,488.2	4,03,444.1	3,06,744.1	4,24,212.3
3. Special Area Programmes	40.0	17,960.0	12,360.0	23,760.0	–	–	–	–
of which: Hill Areas	40.0	9,760.0	9,760.0	9,760.0	–	–	–	–
4. Irrigation and Flood Control	34,104.7	57,748.1	37,798.4	59,473.1	14,69,475.1	11,23,706.0	14,89,233.4	14,69,556.0
5. Energy	222.2	480.0	736.6	771.0	1,17,436.7	7,25,673.0	4,82,087.5	8,54,619.9
6. Industry and Minerals (i to iv)	54,788.7	81,919.0	26,252.6	82,014.0	1,70,170.0	2,04,508.1	2,12,579.6	2,11,966.9
i) Village and Small Industries	8,743.0	5,384.0	1,791.7	8,920.0	13,729.0	22,993.0	22,354.6	24,776.8
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	6.7	–	–	–	86,000.0	1,10,715.0	1,10,715.0	1,11,190.0
iv) Others#	46,039.0	76,535.0	24,460.9	73,094.0	70,441.0	70,800.1	79,510.1	76,000.1

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	3,05,449.3	3,61,259.0	2,94,721.1	3,59,672.9	11,34,283.2	7,29,902.4	8,05,338.9	10,86,082.3
i) Roads and Bridges	2,12,378.1	2,93,076.0	1,88,203.4	2,87,004.9	11,31,987.4	6,96,990.3	7,90,626.7	10,42,070.2
ii) Others**	93,071.1	68,183.0	1,06,517.6	72,668.0	2,295.8	32,912.1	14,712.1	44,012.2
8. Communications	–	–	–	–	–	–	–	–
9. Science, Technology and Environment	–	–	–	–	7,356.8	21,400.1	18,200.0	20,851.0
10. General Economic Services (i + ii)	4,81,500.3	4,79,540.0	4,85,586.1	5,50,904.0	14,467.1	15,622.4	28,226.3	25,674.9
i) Tourism	12,770.6	18,731.0	8,739.5	21,553.0	14,449.3	15,222.0	28,025.8	25,141.5
ii) Others@@	4,68,729.7	4,60,809.1	4,76,846.6	5,29,351.0	17.8	400.4	200.4	533.4
2. Non-Development (General Services)	24,725.8	21,217.9	19,258.3	23,502.2	1,20,377.3	2,23,099.2	1,95,735.9	2,38,724.4
II. Discharge of Internal Debt (1 to 8)	73,43,309.4	70,16,720.5	1,08,13,243.0	1,14,08,667.9	19,02,047.3	27,32,470.3	23,92,123.4	27,26,701.1
1. Market Loans	15,80,000.0	15,70,008.3	15,70,006.5	17,30,006.5	11,50,000.0	15,55,810.0	15,45,800.1	14,80,013.0
2. Loans from LIC	12,048.2	9,128.2	9,128.2	5,526.3	22.0	500.0	25.0	0.0
3. Loans from National Bank for Agriculture and Rural Development	65,382.6	70,175.0	70,203.0	78,236.0	2,00,607.2	2,15,000.0	2,15,000.0	2,40,000.0
4. Loans from SBI and other Banks	–	–	–	–	–	–	–	–
5. Loans from National Co-operative Development Corporation	16,485.2	15,900.1	12,802.3	13,625.6	2,085.1	2,161.3	2,161.3	375.0
6. WMA from RBI	53,30,652.3	49,52,500.0	87,35,342.2	91,03,000.0	–	4,00,000.0	0.0	4,00,000.0
7. Special Securities issued to NSSF	3,25,172.8	3,81,493.1	3,95,870.1	4,56,663.0	4,75,391.1	4,80,000.0	5,55,497.0	5,32,713.0
8. Others (including 106)	13,568.2	17,515.8	19,890.8	21,610.6	73,941.9	78,999.0	73,640.0	73,600.0
III. Repayment of Loans to the Centre (1 to 6)	93,274.5	89,109.5	1,09,307.1	87,421.1	2,61,525.4	2,37,215.0	2,79,515.0	2,71,321.0
1. State Plan Schemes	84,492.0	84,434.1	83,132.2	60,250.0	2,61,192.2	2,36,875.0	2,79,175.0	2,71,001.0
2. Central Plan Schemes	–	0.0	0.0	0.0	–	–	–	–
3. Centrally Sponsored Schemes	–	0.0	0.0	0.0	–	–	–	–
4. Non-Plan Loans	174.9	175.4	174.9	171.1	333.2	340.0	340.0	320.0
5. Loans for Special Schemes	–	–	–	–	–	–	–	–
6. Other Loans for States/Union Territories with legislature schemes	8,607.7	4,500.0	26,000.0	27,000.0	–	–	–	–
IV. Loans and Advances by State Governments (1+2)	3,29,572.0	2,16,289.9	2,57,629.7	2,16,810.8	80,951.0	3,10,286.4	2,45,035.7	2,56,071.2
1. Development Purposes (a + b)	2,63,918.6	1,49,671.0	1,91,697.2	1,50,174.9	80,951.0	3,10,286.4	2,45,035.7	2,56,071.2
a) Social Services (1 to 7)	1,359.9	1,843.1	3,145.9	2,030.9	30,511.6	1,15,391.1	84,231.1	1,15,315.2
1. Education, Sports, Art and Culture	50.0	–	2,150.0	–	2,500.0	2,500.0	2,500.0	2,500.0
2. Medical and Public Health	30.0	0.0	0.0	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	–	–	–	–	–	–	–	–
5. Housing	76.0	500.0	120.0	510.0	–	0.0	0.0	0.0
6. Government Servants (Housing)	49.9	43.0	250.9	270.9	–	70.1	0.0	70.1
7. Others	1,154.0	1,300.1	625.0	1,250.0	28,011.6	1,12,821.0	81,731.0	1,12,745.1

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	2,62,558.8	1,47,827.9	1,88,551.3	1,48,143.9	50,439.4	1,94,895.3	1,60,804.6	1,40,756.0
1. Crop Husbandry	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	715.4	50.0	316.5	50.0	5,965.0	0.0	0.0	0.0
4. Co-operation	283.7	3,946.0	2,377.3	3,768.0	-	0.0	-	0.0
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	4,130.5	1,500.0	999.3	540.0	19,474.4	1,69,895.2	1,30,804.6	1,15,756.0
7. Village and Small Industries	2,887.7	2,426.0	1,491.0	2,002.0	-	-	-	-
8. Other Industries and Minerals	7,130.0	5,820.0	1,460.6	8,900.0	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	2,47,411.4	1,34,085.9	1,81,906.6	1,32,883.9	25,000.0	25,000.0	30,000.0	25,000.0
2. Non-Development Purposes (a + b)	65,653.4	66,618.9	65,932.5	66,635.9	-	-	-	-
a) Government Servants (other than Housing)	65,509.4	66,488.9	65,823.0	66,525.9	-	-	-	-
b) Miscellaneous	144.0	130.0	109.5	110.0	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-23.0	200.0	107.4	200.0
VI. Contingency Fund	-	100.0	100.0	100.0	-	1,00,000.0	1,00,000.0	1,00,000.0
VII. State Provident Funds, etc. (1 + 2)	1,49,21,283.6	1,60,77,972.9	1,58,37,608.5	1,67,42,244.6	4,99,585.3	5,67,387.4	6,63,634.1	4,80,914.3
1. State Provident Funds	9,73,499.7	6,94,647.3	8,99,110.6	8,96,882.7	4,54,300.3	5,19,430.5	4,21,540.8	4,34,187.0
2. Others	1,39,47,783.9	1,53,83,325.6	1,49,38,497.9	1,58,45,361.9	45,285.0	47,956.9	2,42,093.3	46,727.2
VIII. Reserve Funds (1 to 4)	95,367.7	1,66,171.2	81,476.9	2,00,668.3	5,95,334.4	5,93,388.7	8,22,964.1	14,44,766.8
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	0.0	0.0	0.0
2. Sinking Funds	76,361.7	50,712.0	50,712.0	50,712.0	-	20,000.0	0.0	0.0
3. Famine Relief Fund	-	-	-	-	-	0.0	0.0	0.0
4. Others	19,006.0	1,15,459.2	30,764.9	1,49,956.3	5,95,334.4	5,73,388.7	8,22,964.1	14,44,766.8
IX. Deposits and Advances (1 to 4)	6,63,583.8	7,55,561.5	5,59,231.7	6,34,826.0	47,22,003.7	74,04,394.8	70,29,916.6	85,33,114.5
1. Civil Deposits	4,48,940.1	5,83,598.1	3,62,738.4	3,99,854.5	8,50,501.4	9,36,204.6	8,55,237.7	8,80,895.5
2. Deposits of Local Funds	0.0	0.1	0.1	0.1	10,892.5	6,165.3	20,416.2	21,028.7
3. Civil Advances	23.1	0.0	0.0	0.0	3.1	1.5	6.8	7.1
4. Others	2,14,620.6	1,71,963.3	1,96,493.1	2,34,971.4	38,60,606.7	64,62,023.5	61,54,256.0	76,31,183.3
X. Suspense and Miscellaneous (1 to 4)	2,20,57,554.8	2,32,66,684.2	1,83,66,818.3	1,82,87,898.0	7,82,38,046.3	7,58,18,342.5	8,38,10,923.3	8,49,35,736.5
1. Suspense	36,12,310.8	39,16,320.6	39,16,452.1	39,17,531.6	50,278.6	50,150.5	53,477.0	55,081.3
2. Cash Balance Investment Accounts	46,49,905.1	60,00,000.0	11,00,000.0	10,00,000.0	3,79,90,760.6	3,89,54,553.8	3,96,50,483.4	3,94,50,483.4
3. Deposits with RBI	-	0.0	0.0	0.0	1,96,11,770.1	1,77,41,144.1	2,29,99,924.5	2,36,89,922.3
4. Others	1,37,95,338.9	1,33,50,363.5	1,33,50,366.1	1,33,70,366.4	2,05,85,237.0	1,90,72,494.1	2,11,07,038.4	2,17,40,249.6
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	3,46,153.9	3,26,026.1	3,12,952.5	3,16,793.5	27,68,764.3	20,57,396.5	38,77,614.3	39,93,942.7
A. Surplus (+)/Deficit (-) on Revenue Account	-18,14,019.0	-27,84,604.8	-29,19,588.7	-27,12,452.4	12,48,776.9	1,69,994.1	1,02,590.5	61,795.2
B. Surplus (+)/Deficit (-) on Capital Account	15,19,138.0	28,35,537.2	29,15,487.8	27,08,421.3	-13,10,944.8	8,16,566.1	-55,658.1	-1,49,132.6
C. Overall Surplus (+)/Deficit (-) (A+B)	-2,94,881.0	50,932.4	-4,100.9	-4,031.1	-62,167.8	9,86,560.2	46,932.4	-87,337.4
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-2,94,881.0	50,932.4	-4,101.0	-4,031.1	-62,167.9	9,86,560.2	46,932.4	-87,337.4
i. Increase (+)/Decrease (-) in Cash Balances	9,267.1	-4,067.6	-4,101.0	-4,031.1	4,45,690.9	3,81,023.8	50,027.0	296.1
a) Opening Balance	18,268.5	11,975.2	27,535.6	23,434.7	-4,95,043.7	-3,71,857.7	-49,352.8	674.2
b) Closing Balance	27,535.6	7,907.6	23,434.7	19,403.6	-49,352.8	9,166.1	674.2	970.2
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-3,04,148.1	55,000.0	-	-	-5,07,858.8	6,05,536.5	-3,094.6	-87,633.4
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	6,28,81,595.4	8,12,01,093.8	8,25,67,928.0	8,14,05,221.3	18,55,804.4	18,46,513.7	17,18,558.4	14,48,499.1
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	1,18,36,438.9	1,49,94,717.4	1,66,24,701.5	1,50,69,127.6	3,27,666.4	9,27,167.0	7,21,251.7	5,49,192.4
I. Total Capital Outlay (1+2)	72,57,339.7	85,29,216.1	95,02,214.2	84,45,736.7	2,74,859.2	8,61,611.6	6,51,889.2	4,04,000.0
1. Development (a+b)	66,99,350.8	78,24,119.1	88,15,138.8	76,47,932.4	2,60,736.3	8,10,989.1	6,14,327.7	3,71,683.7
(a) Social Services (1 to 9)	15,24,367.8	11,17,005.0	19,88,080.9	13,91,508.2	90,717.3	2,46,405.0	1,45,230.3	1,04,867.5
1. Education, Sports, Art and Culture	46,828.2	54,688.3	57,857.7	86,486.2	6,150.6	10,313.7	8,318.1	9,081.1
2. Medical and Public Health	3,96,066.0	3,57,594.3	6,43,171.5	3,75,491.1	865.6	12,999.1	5,094.1	5,366.7
3. Family Welfare	–	–	–	–	–	30.0	70.0	70.0
4. Water Supply and Sanitation	–	–	–	–	69,151.7	1,48,118.7	81,532.0	48,910.3
5. Housing	38,796.3	94,416.3	1,18,916.4	68,934.0	1,303.7	3,429.1	538.0	807.0
6. Urban Development	8,04,200.0	3,20,600.0	9,07,784.0	2,63,600.0	8,552.0	19,579.4	7,702.7	3,646.2
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,67,658.2	2,03,599.8	1,75,507.3	4,62,231.4	2,971.0	46,426.5	38,371.6	10,632.4
8. Social Security and Welfare	19,033.0	27,903.1	27,155.6	32,170.3	1,672.7	4,395.5	3,072.8	25,508.8
9. Others*	51,786.1	58,203.2	57,688.4	1,02,595.2	50.0	1,113.0	531.0	845.0
(b) Economic Services (1 to 10)	51,74,983.0	67,07,114.1	68,27,057.9	62,56,424.1	1,70,019.0	5,64,584.1	4,69,097.4	2,66,816.3
1. Agriculture and Allied Activities (i to xi)	5,00,178.7	9,17,654.1	8,18,343.9	8,47,150.0	265.3	4,571.9	3,421.9	3,306.0
i) Crop Husbandry	–	–	–	–	–	532.9	66.9	234.0
ii) Soil and Water Conservation	3,00,851.9	3,72,483.3	3,18,812.2	3,76,523.0	–	141.0	91.0	155.0
iii) Animal Husbandry	5,247.9	13,143.9	13,003.4	14,367.9	19.4	1,093.0	1,043.0	339.0
iv) Dairy Development	–	24,883.0	24,883.0	499.0	–	–	–	–
v) Fisheries	14,339.7	25,799.4	36,374.4	32,091.4	9.9	290.0	60.0	95.0
vi) Forestry and Wild Life	1,38,216.1	1,69,413.3	1,44,808.9	1,81,074.1	55.8	1,957.0	1,943.0	2,235.0
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	12,062.9	2,57,908.1	2,28,080.6	1,97,011.3	20.0	433.0	173.0	188.0
ix) Agricultural Research and Education	2,277.5	4,010.9	3,012.9	3,000.0	–	–	–	–
x) Co-operation	7,092.1	22,812.2	14,568.6	13,083.4	–	125.0	45.0	60.0
xi) Others@	20,090.8	27,200.0	34,800.0	29,500.0	160.2	0.0	0.0	0.0
2. Rural Development	2,74,373.0	6,23,051.9	2,49,577.9	3,97,449.9	33,498.0	1,68,794.8	1,72,740.0	18,986.8
3. Special Area Programmes	13,056.5	25,500.0	17,850.0	25,500.0	32,763.1	71,552.0	1,00,578.9	1,66,523.0
of which: Hill Areas	13,056.5	25,500.0	17,850.0	25,500.0	–	–	–	–
4. Irrigation and Flood Control	14,92,112.4	18,40,214.4	19,43,620.9	18,43,593.1	27,059.2	90,532.4	55,384.0	31,283.2
5. Energy	1,45,553.4	2,38,806.7	18,155.5	22,278.1	–	18,000.0	9,500.0	5,000.0
6. Industry and Minerals (i to iv)	5,679.7	30,025.0	48,317.5	32,175.0	290.7	1,552.8	1,258.0	76.0
i) Village and Small Industries	42.0	5,025.0	2,207.5	7,175.0	–	951.0	658.0	75.0
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	–	–	–	–	–	–	–
iv) Others#	5,637.7	25,000.0	46,110.0	25,000.0	290.7	601.8	600.0	1.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	27,18,886.8	29,71,720.6	36,67,970.3	29,93,650.0	71,464.3	1,77,540.1	1,14,543.8	33,749.0
i) Roads and Bridges	26,37,450.9	29,13,620.6	35,85,130.2	29,30,049.9	71,464.3	1,77,185.1	1,14,119.8	33,749.0
ii) Others**	81,435.9	58,100.0	82,840.0	63,600.0	–	355.0	424.0	–
8. Communications	–	0.0	0.0	0.0	–	–	–	–
9. Science, Technology and Environment	–	–	–	–	3,152.2	20,191.3	11,053.9	7,118.3
10. General Economic Services (i + ii)	25,142.6	60,141.5	63,221.9	94,628.2	1,526.2	11,848.7	616.8	773.9
i) Tourism	18,961.2	53,781.5	59,419.9	93,227.1	1,526.2	11,803.7	576.8	207.0
ii) Others@@	6,181.4	6,360.0	3,802.0	1,401.0	–	45.0	40.0	566.8
2. Non-Development (General Services)	5,57,988.9	7,05,097.1	6,87,075.3	7,97,804.4	14,122.9	50,622.6	37,561.5	32,316.3
II. Discharge of Internal Debt (1 to 8)	38,26,931.3	55,42,215.4	55,47,014.4	56,00,589.3	8,14,879.1	5,60,745.4	5,63,673.4	6,39,443.0
1. Market Loans	30,26,235.4	32,08,380.0	32,08,380.0	32,50,100.0	34,999.1	46,300.0	46,300.0	60,000.0
2. Loans from LIC	–	0.0	0.0	0.0	–	–	1,828.0	–
3. Loans from National Bank for Agriculture and Rural Development	2,45,730.0	2,92,521.0	2,97,320.0	3,27,509.2	6,911.0	8,800.0	9,900.0	10,498.0
4. Loans from SBI and other Banks	–	–	–	–	–	–	–	–
5. Loans from National Co-operative Development Corporation	210.1	243.5	243.5	220.0	–	–	–	–
6. WMA from RBI	–	3,000.0	3,000.0	3,000.0	7,67,566.0	5,00,000.0	5,00,000.0	5,00,000.0
7. Special Securities issued to NSSF	5,38,070.8	5,38,070.8	5,38,070.8	4,87,650.0	5,403.0	5,415.4	5,415.4	5,415.0
8. Others (including 106)	16,685.0	15,00,000.0	15,00,000.0	15,32,110.0	–	230.0	230.0	63,530.0
III. Repayment of Loans to the Centre (1 to 6)	2,54,752.2	1,77,539.1	1,77,539.1	1,54,986.3	5,469.2	4,600.0	5,469.2	5,469.2
1. State Plan Schemes	51,980.5	47,042.4	47,042.4	9,501.0	–	–	–	–
2. Central Plan Schemes	–	–	–	–	–	–	–	–
3. Centrally Sponsored Schemes	–	–	–	–	–	–	–	–
4. Non-Plan Loans	503.1	496.7	496.7	485.3	–	–	–	–
5. Loans for Special Schemes	–	–	–	–	–	–	–	–
6. Other Loans for States/Union Territories with legislature schemes	2,02,268.6	1,30,000.0	1,30,000.0	1,45,000.0	5,469.2	4,600.0	5,469.2	5,469.2
IV. Loans and Advances by State Governments (1+2)	4,97,415.7	7,48,746.8	14,00,933.9	8,70,815.3	25.0	210.0	220.0	280.3
1. Development Purposes (a + b)	4,55,400.2	7,17,391.1	13,68,779.2	8,35,377.4	25.0	210.0	220.0	280.3
a) Social Services (1 to 7)	2,91,288.7	6,11,295.9	8,80,001.6	7,31,358.4	25.0	210.0	220.0	280.3
1. Education, Sports, Art and Culture	–	–	–	–	–	–	–	–
2. Medical and Public Health	–	–	–	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	–	–	–	–	–	–	–	–
5. Housing	265.9	847.8	1,496.3	1,254.9	–	–	–	–
6. Government Servants (Housing)	41,277.4	69,523.9	72,454.7	80,690.0	25.0	210.0	220.0	280.3
7. Others	2,49,745.4	5,40,924.2	8,06,050.7	6,49,413.5	–	–	–	–

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	1,64,111.5	1,06,095.2	4,88,777.5	1,04,019.0	-	-	-	-
1. Crop Husbandry	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	59,232.4	4,387.9	3,82,739.0	1,200.1	-	-	-	-
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	1,02,305.9	1,00,000.0	1,04,331.2	1,00,000.0	-	-	-	-
7. Village and Small Industries	2.4	1,507.3	1,507.3	1,818.9	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	2,570.7	200.1	200.1	1,000.0	-	-	-	-
2. Non-Development Purposes (a + b)	42,015.5	31,355.8	32,154.7	35,437.9	-	-	-	-
a) Government Servants (other than Housing)	42,015.5	31,355.8	32,154.7	35,437.9	-	-	-	-
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	0.1	0.2	0.2	0.2	-	-	-	-
VI. Contingency Fund	-	-	-	-	-	-	50,000.0	-
VII. State Provident Funds, etc. (1 + 2)	5,29,144.1	7,11,889.5	6,81,004.2	7,18,500.8	34,494.7	42,340.0	42,300.0	42,300.0
1. State Provident Funds	4,84,774.8	6,13,179.7	6,13,179.7	6,33,244.3	34,194.2	42,040.0	42,000.0	42,000.0
2. Others	44,369.3	98,709.8	67,824.5	85,256.5	300.5	300.0	300.0	300.0
VIII. Reserve Funds (1 to 4)	12,09,950.4	11,42,185.6	8,40,241.9	12,22,466.8	20,925.9	25,000.0	27,000.0	29,000.0
1. Depreciation/Renewal Reserve Funds	-	5.0	5.0	5.0	-	-	-	-
2. Sinking Funds	7,61,704.7	4,00,000.0	2,03,416.8	5,00,000.0	14,809.8	7,500.0	15,000.0	15,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	4,48,245.7	7,42,180.6	6,36,820.1	7,22,461.8	6,116.1	17,500.0	12,000.0	14,000.0
IX. Deposits and Advances (1 to 4)	59,02,485.1	56,02,668.9	56,76,211.7	56,45,055.5	50,776.3	92,000.0	68,000.0	68,000.0
1. Civil Deposits	46,90,326.6	44,86,972.1	45,49,452.6	45,07,073.7	1,515.7	20,000.0	5,000.0	5,000.0
2. Deposits of Local Funds	-	-	-	-	-	-	-	-
3. Civil Advances	2,53,081.9	61,613.3	61,613.3	61,613.3	3,584.4	2,000.0	3,000.0	3,000.0
4. Others	9,59,076.6	10,54,083.5	10,65,145.8	10,76,368.5	45,676.2	70,000.0	60,000.0	60,000.0
X. Suspense and Miscellaneous (1 to 4)	3,78,49,568.3	5,57,11,930.1	5,57,11,563.2	5,57,09,785.6	4,67,102.5	60,006.7	60,006.7	60,006.7
1. Suspense	-65,984.6	22,469.6	22,102.7	20,325.1	32,130.2	7,000.0	7,000.0	7,000.0
2. Cash Balance Investment Accounts	3,78,97,553.0	5,40,00,000.0	5,40,00,000.0	5,40,00,000.0	4,29,809.0	50,000.0	50,000.0	50,000.0
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	17,999.9	16,89,460.5	16,89,460.5	16,89,460.5	5,163.2	3,006.7	3,006.7	3,006.7
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	50,000.0	-
XII. Remittances	55,54,008.5	30,34,702.2	30,31,205.4	30,37,284.9	1,87,272.6	2,00,000.0	2,00,000.0	2,00,000.0
A. Surplus (+)/Deficit (-) on Revenue Account	-13,75,399.5	-20,05,069.5	-26,53,526.6	-45,89,085.9	88,442.3	7,08,865.9	4,42,991.7	1,94,269.3
B. Surplus (+)/Deficit(-) on Capital Account	13,67,317.9	-16,99,995.6	-6,98,600.7	4,31,157.8	-1,13,665.9	-7,17,277.5	-4,61,482.2	-1,65,442.9
C. Overall Surplus (+)/Deficit (-) (A+B)	-8,081.6	-37,05,065.1	-33,52,127.3	-41,57,928.1	-25,223.5	-8,411.6	-18,490.5	28,826.4
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-8,081.6	-37,05,065.1	-33,52,127.3	-41,57,928.1	-25,223.5	-8,411.6	-18,490.5	28,826.4
i. Increase (+)/Decrease (-) in Cash Balances	9,48,283.5	-11,29,915.1	-67,499.3	-45,128.1	-33,635.9	-8,411.6	-18,490.5	28,826.4
a) Opening Balance	-12,57,128.0	-12,95,339.9	-3,08,844.5	-3,76,343.9	-14,997.1	-1,11,219.0	-48,632.9	-67,123.5
b) Closing Balance	-3,08,844.5	-24,25,255.0	-3,76,343.9	-4,21,471.9	-48,632.9	-1,19,630.7	-67,123.5	-38,297.1
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-9,56,365.1	-25,75,150.0	-32,84,628.0	-41,12,800.0	-	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-	8,412.4	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	27,78,631.9	1,09,07,813.2	1,09,52,694.3	1,26,12,955.4	16,68,784.1	13,93,738.1	13,99,529.4	13,57,255.7
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	6,90,120.0	7,21,026.8	7,39,815.8	9,17,978.9	1,71,877.1	2,45,505.1	3,08,216.4	2,65,852.7
I. Total Capital Outlay (1+2)	4,52,954.0	5,86,950.6	5,86,950.7	6,99,529.4	1,25,377.4	1,95,375.1	2,57,266.6	2,23,580.7
1. Development (a+b)	4,36,095.8	5,65,716.1	5,65,716.2	6,74,272.9	1,13,626.8	73,405.1	2,19,707.0	75,721.6
(a) Social Services (1 to 9)	1,12,293.7	1,87,321.8	1,87,321.8	2,75,837.1	29,560.1	38,599.9	1,15,652.5	27,203.1
1. Education, Sports, Art and Culture	19,252.2	28,000.0	28,000.0	40,640.2	1,776.4	650.0	5,801.5	200.6
2. Medical and Public Health	5,970.5	9,400.0	9,400.0	10,700.0	8,363.8	14,440.5	16,667.3	11,451.0
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	28,707.1	47,594.6	47,594.6	86,248.8	10,090.0	5,142.5	16,943.2	3,692.2
5. Housing	2,338.4	26,481.7	26,481.7	25,563.3	–	–	14,242.0	–
6. Urban Development	52,558.9	59,800.5	59,800.5	95,470.0	6,877.4	18,266.8	48,432.4	9,591.8
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	–	–	–	–	1,156.2	–	3,889.0	–
8. Social Security and Welfare	3,441.4	14,510.0	14,510.0	15,749.9	1,190.4	100.0	3,352.1	2,267.5
9. Others*	25.2	1,535.0	1,535.0	1,465.0	106.0	–	6,325.0	–
(b) Economic Services (1 to 10)	3,23,802.1	3,78,394.4	3,78,394.4	3,98,435.7	84,066.7	34,805.2	1,04,054.5	48,518.5
1. Agriculture and Allied Activities (i to xi)	1,612.3	3,527.0	3,527.0	4,579.9	16,729.5	8,107.2	11,312.3	0.1
i) Crop Husbandry	877.2	500.0	500.0	1,000.0	1,941.2	7,827.3	10,480.8	0.1
ii) Soil and Water Conservation	–	581.9	581.9	1,068.9	–	–	–	–
iii) Animal Husbandry	–	–	–	32.0	1,306.0	237.5	673.7	–
iv) Dairy Development	–	793.1	793.1	819.0	–	–	–	–
v) Fisheries	–	250.0	250.0	270.0	–	–	–	–
vi) Forestry and Wild Life	48.1	110.0	110.0	110.0	–	–	36.2	–
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	52.0	–	–	–	2,440.0	–	–	–
ix) Agricultural Research and Education	–	–	–	–	–	–	–	–
x) Co-operation	535.0	1,092.0	1,092.0	1,280.0	–	–	8.3	–
xi) Others@	100.0	200.0	200.0	–	11,042.3	42.3	113.3	–
2. Rural Development	16,507.5	4,425.3	4,425.3	9,575.3	73.5	–	2,759.0	1.1
3. Special Area Programmes	–	3,505.0	3,505.0	8,690.8	–	–	–	–
of which: Hill Areas	–	–	–	–	–	–	–	–
4. Irrigation and Flood Control	6,246.5	15,382.5	15,382.5	16,213.3	1,031.0	8,839.4	9,146.6	7,716.0
5. Energy	92,800.0	84,785.0	84,785.0	1,03,600.0	6,548.1	5,178.6	12,724.4	2,799.5
6. Industry and Minerals (i to iv)	405.4	2,711.0	2,711.0	4,115.0	–	–	–	0.7
i) Village and Small Industries	405.4	2,711.0	2,711.0	4,115.0	–	–	–	–
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	–	–	–	–	–	–	–
iv) Others#	–	–	–	–	–	–	–	0.7

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	1,21,072.8	1,46,183.6	1,46,183.6	1,62,011.5	44,530.3	12,546.5	42,487.8	3,000.0
i) Roads and Bridges	1,19,774.2	1,41,760.0	1,41,760.0	1,55,906.5	44,120.3	12,546.5	34,409.9	3,000.0
ii) Others**	1,298.6	4,423.6	4,423.6	6,105.0	410.0	–	8,077.9	–
8. Communications	–	–	–	–	–	–	–	–
9. Science, Technology and Environment	–	–	–	–	–	–	–	–
10. General Economic Services (i + ii)	85,157.7	1,17,875.0	1,17,875.0	89,650.0	15,154.3	133.6	25,624.4	35,001.1
i) Tourism	1,884.7	5,650.0	5,650.0	7,750.0	154.3	133.6	6,498.5	–
ii) Others@@	83,273.0	1,12,225.0	1,12,225.0	81,900.0	15,000.0	–	19,125.9	35,001.1
2. Non-Development (General Services)	16,858.2	21,234.5	21,234.5	25,256.6	11,750.6	1,21,970.0	37,559.5	1,47,859.1
II. Discharge of Internal Debt (1 to 8)	4,77,904.8	1,47,109.0	1,91,990.1	2,38,389.5	4,86,091.1	42,663.0	42,683.4	37,900.0
1. Market Loans	44,000.0	87,300.0	87,300.0	1,18,000.0	26,000.0	26,000.0	26,000.0	20,000.0
2. Loans from LIC	–	–	–	–	862.6	550.0	550.0	504.4
3. Loans from National Bank for Agriculture and Rural Development	12,703.6	14,500.0	14,500.0	16,500.0	11,938.5	13,690.0	13,690.0	15,582.8
4. Loans from SBI and other Banks	–	–	–	–	–	–	–	–
5. Loans from National Co-operative Development Corporation	538.7	539.0	539.0	539.0	197.3	170.0	190.4	172.0
6. WMA from RBI	2,47,296.9	20,900.0	46,992.1	26,700.0	4,44,857.5	3.0	3.0	3.0
7. Special Securities issued to NSSF	5,375.3	5,400.0	5,400.0	4,320.0	1,701.4	1,700.0	1,700.0	1,357.0
8. Others (including 106)	1,67,990.3	18,470.0	37,259.0	72,330.5	533.7	550.0	550.0	280.9
III. Repayment of Loans to the Centre (1 to 6)	2,456.2	2,720.0	2,720.0	2,160.0	2,768.5	6,420.0	6,420.0	4,000.0
1. State Plan Schemes	1,969.7	1,940.6	1,940.6	1,153.1	2,768.5	2,700.0	2,700.0	2,500.0
2. Central Plan Schemes	–	–	–	–	–	–	–	–
3. Centrally Sponsored Schemes	23.2	23.2	23.2	25.7	–	–	–	–
4. Non-Plan Loans	18.0	15.0	15.0	14.3	–	3,720.0	3,720.0	1,500.0
5. Loans for Special Schemes	22.2	12.8	12.8	–	–	–	–	–
6. Other Loans for States/Union Territories with legislature schemes	423.1	728.4	728.4	967.0	–	–	–	–
IV. Loans and Advances by State Governments (1+2)	4,101.9	5,147.2	5,147.2	4,600.0	2,497.7	1,050.0	1,849.4	375.0
1. Development Purposes (a + b)	1,925.9	1,647.2	1,647.2	1,100.0	545.8	600.0	972.4	270.0
a) Social Services (1 to 7)	27.0	100.0	100.0	100.0	202.3	600.0	900.0	270.0
1. Education, Sports, Art and Culture	–	–	–	–	–	–	–	–
2. Medical and Public Health	–	–	–	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	–	–	–	–	–	–	–	–
5. Housing	–	–	–	–	–	–	–	–
6. Government Servants (Housing)	27.0	100.0	100.0	100.0	202.3	600.0	900.0	270.0
7. Others	–	–	–	–	–	–	–	–

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	1,898.9	1,547.2	1,547.2	1,000.0	343.5	–	72.4	–
1. Crop Husbandry	–	–	–	–	–	–	–	–
2. Soil and Water Conservation	–	–	–	–	–	–	–	–
3. Food Storage and Warehousing	–	–	–	–	–	–	–	–
4. Co-operation	405.2	405.2	405.2	–	343.5	–	72.4	–
5. Major and Medium Irrigation, etc.	–	–	–	–	–	–	–	–
6. Power Projects	556.0	142.0	142.0	–	–	–	–	–
7. Village and Small Industries	–	–	–	–	–	–	–	–
8. Other Industries and Minerals	–	–	–	–	–	–	–	–
9. Rural Development	–	–	–	–	–	–	–	–
10. Others	937.7	1,000.0	1,000.0	1,000.0	–	–	–	–
2. Non-Development Purposes (a + b)	2,176.0	3,500.0	3,500.0	3,500.0	1,951.9	450.0	877.0	105.0
a) Government Servants (other than Housing)	2,176.0	3,500.0	3,500.0	3,500.0	–	450.0	525.0	105.0
b) Miscellaneous	–	–	–	–	1,951.9	–	352.0	–
V. Inter-State Settlement	–	–	–	–	–	–	–	–
VI. Contingency Fund	–	–	–	–	–	–	–	–
VII. State Provident Funds, etc. (1 + 2)	40,368.9	41,793.0	41,793.0	46,626.2	99,075.5	72,500.0	96,800.0	99,900.0
1. State Provident Funds	40,368.9	41,793.0	41,793.0	46,626.2	97,235.3	70,700.0	95,000.0	98,000.0
2. Others	–	–	–	–	1,840.1	1,800.0	1,800.0	1,900.0
VIII. Reserve Funds (1 to 4)	11,683.0	20,291.1	20,291.1	23,043.0	9,489.4	14,630.0	14,630.0	17,950.0
1. Depreciation/Renewal Reserve Funds	–	–	–	–	–	–	–	–
2. Sinking Funds	9,471.6	10,752.0	10,752.0	12,700.0	3,240.0	6,480.0	6,480.0	8,000.0
3. Famine Relief Fund	–	–	–	–	–	–	–	–
4. Others	2,211.4	9,539.0	9,539.0	10,343.0	6,249.4	8,150.0	8,150.0	9,950.0
IX. Deposits and Advances (1 to 4)	1,42,781.6	1,03,636.3	1,03,636.3	1,89,669.4	1,32,318.5	1,55,300.0	1,68,000.0	1,64,500.0
1. Civil Deposits	1,06,570.1	74,116.2	74,116.2	1,45,307.1	1,31,923.4	1,55,300.0	1,61,000.0	1,57,300.0
2. Deposits of Local Funds	–	–	–	–	–	–	–	–
3. Civil Advances	8,262.6	4,818.0	4,818.0	5,058.9	380.8	–	–	–
4. Others	27,948.9	24,702.1	24,702.1	39,303.5	14.3	–	7,000.0	7,200.0
X. Suspense and Miscellaneous (1 to 4)	13,22,776.3	96,41,207.0	96,41,207.0	1,10,32,163.2	5,29,772.2	6,05,000.0	5,30,400.0	5,28,800.0
1. Suspense	894.7	8,051.0	8,051.0	8,453.6	62,456.9	5,000.0	62,500.0	62,000.0
2. Cash Balance Investment Accounts	13,21,155.0	17,64,184.0	17,64,184.0	27,61,289.0	4,62,447.0	6,00,000.0	4,63,000.0	4,62,000.0
3. Deposits with RBI	–	78,68,209.0	78,68,209.0	82,61,619.5	–	–	–	–
4. Others	726.6	763.0	763.0	801.2	4,868.2	–	4,900.0	4,800.0
XI. Appropriation to Contingency Fund	–	–	–	–	–	–	–	–
XII. Remittances	3,23,605.2	3,58,959.0	3,58,959.0	3,76,774.7	2,81,393.8	3,00,800.0	2,81,480.0	2,80,250.0
A. Surplus (+)/Deficit (-) on Revenue Account	1,39,432.3	3,86,196.8	4,37,663.8	5,03,514.0	57,709.0	56,495.1	-10,302.2	56,290.7
B. Surplus (+)/Deficit(-) on Capital Account	-1,73,489.6	-3,86,196.8	-4,54,985.8	-4,52,953.7	-8,104.6	-56,495.1	-1,54,316.4	-62,090.7
C. Overall Surplus (+)/Deficit (-) (A+B)	-34,057.3	0.0	-17,322.0	50,560.2	49,604.4	–	-1,64,618.6	-5,800.0
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-34,057.3	0.0	-17,322.0	50,560.2	49,604.4	–	-1,64,618.6	-5,800.0
i. Increase (+)/Decrease (-) in Cash Balances	26.8	702.0	-42,712.1	50,914.0	49,953.3	–	-1,64,618.6	–
a) Opening Balance	3,892.1	3,606.1	3,918.9	-38,793.2	-34,287.2	-38,989.1	15,666.2	-1,48,952.4
b) Closing Balance	3,918.9	4,308.1	-38,793.2	12,120.8	15,666.2	-38,989.1	-1,48,952.4	-1,48,952.4
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-7,992.0	-702.0	-702.0	-353.8	-348.9	–	–	-5,800.0
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-26,092.1	–	26,092.1	–	–	–	–	–

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	26,78,646.7	16,86,112.8	19,03,490.4	17,72,861.2	15,32,37,585.8	8,02,80,040.7	8,00,29,798.6	8,82,85,975.6
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	3,79,838.9	3,33,499.8	5,12,334.5	4,07,248.2	55,29,853.8	81,43,697.7	78,93,455.6	89,80,000.1
I. Total Capital Outlay (1+2)	3,12,252.2	2,59,141.4	4,38,555.5	2,96,869.0	43,27,338.3	58,19,540.6	55,39,198.5	65,01,199.9
1. Development (a+b)	2,59,440.9	2,04,349.1	3,77,608.5	2,34,963.3	41,16,161.5	55,02,893.0	52,45,079.1	60,70,833.6
(a) Social Services (1 to 9)	1,05,468.1	1,13,859.3	1,75,073.3	1,14,612.1	9,60,623.5	20,01,053.4	17,99,496.9	24,10,678.4
1. Education, Sports, Art and Culture	24,910.9	41,095.4	41,310.5	39,808.8	1,24,227.6	2,04,629.2	1,61,129.2	5,19,892.6
2. Medical and Public Health	6,204.1	3,642.5	6,732.7	5,307.7	3,44,461.1	3,73,985.7	3,65,985.7	4,53,788.9
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	9,050.1	6,095.4	7,917.4	5,456.6	1,91,087.1	8,46,613.4	7,39,494.8	8,56,200.1
5. Housing	6,493.2	3,821.5	13,125.1	5,543.7	79,508.4	1,07,799.4	1,27,936.9	2,96,052.0
6. Urban Development	57,284.6	37,477.2	63,477.9	35,818.8	97,749.8	2,78,619.1	2,17,653.2	61,629.2
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	–	–	–	–	–	–	–	–
8. Social Security and Welfare	554.7	993.0	19,494.4	1,446.0	9,907.8	14,921.7	34,523.0	15,306.6
9. Others*	705.5	534.3	8,687.1	1,865.5	26,160.3	30,700.1	33,295.4	58,972.9
(b) Economic Services (1 to 10)	1,53,972.8	90,489.8	2,02,535.2	1,20,351.3	31,55,538.0	35,01,839.6	34,45,582.2	36,60,155.2
1. Agriculture and Allied Activities (i to xi)	15,372.3	19,125.4	20,380.5	19,164.6	37,891.5	50,187.7	50,578.2	52,713.1
i) Crop Husbandry	2,986.1	1,100.0	2,896.0	1,404.8	12,000.0	15,300.0	15,300.0	22,700.0
ii) Soil and Water Conservation	1,135.7	675.0	1,750.0	902.1	–	0.0	0.0	0.0
iii) Animal Husbandry	–	350.0	850.0	476.0	1,800.0	372.0	372.0	2,088.0
iv) Dairy Development	–	–	–	–	–	–	–	–
v) Fisheries	150.0	120.0	127.5	150.0	–	7,000.0	5,590.5	7,500.0
vi) Forestry and Wild Life	5,200.6	8,149.5	6,598.9	7,201.6	1,200.0	2,670.0	2,670.0	2,125.0
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	300.0	330.9	455.9	610.0	1,229.7	1,845.6	2,645.6	0.0
ix) Agricultural Research and Education	–	–	–	–	–	–	–	–
x) Co-operation	–	–	–	–	20,682.6	22,700.0	23,700.0	18,000.0
xi) Others@	5,600.0	8,400.0	7,702.2	8,420.0	979.1	300.0	300.0	300.0
2. Rural Development	3,044.5	440.0	1,149.7	500.0	3,30,223.7	1,00,000.0	79,396.4	2,00,000.0
3. Special Area Programmes	12,379.7	7,303.8	11,986.2	16,802.1	36,717.8	43,850.0	38,850.0	34,872.7
of which: Hill Areas	–	–	–	–	–	–	–	–
4. Irrigation and Flood Control	11,802.5	28,153.6	9,162.5	18,308.1	10,42,621.5	10,67,092.4	9,15,864.7	12,33,499.9
5. Energy	12,990.0	2,338.6	9,814.6	7,429.0	2,12,576.6	2,84,104.3	2,44,004.3	2,06,291.5
6. Industry and Minerals (i to iv)	278.9	517.5	20,076.2	360.0	46,213.0	96,500.0	93,500.0	20,800.1
i) Village and Small Industries	178.9	40.0	16,567.0	160.0	16,675.0	26,000.0	20,500.0	8,800.0
ii) Iron and Steel Industries	–	–	–	–	1,870.0	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	100.0	477.5	3,509.2	200.0	–	–	–	–
iv) Others#	–	–	–	–	27,668.0	70,499.9	72,999.9	12,000.1

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	89,120.8	32,031.0	1,24,889.8	56,906.0	14,12,175.3	18,01,851.4	19,52,634.9	18,11,493.1
i) Roads and Bridges	87,935.6	31,403.0	1,23,862.2	55,900.0	13,02,777.4	15,86,471.4	17,64,254.9	16,03,032.1
ii) Others**	1,185.3	628.0	1,027.6	1,006.0	1,09,398.0	2,15,380.0	1,88,380.0	2,08,461.0
8. Communications	-	-	-	-	0.0	0.0	0.0	0.0
9. Science, Technology and Environment	-	-	-	171.4	-	-	-	-
10. General Economic Services (i + ii)	8,984.1	580.0	5,075.7	710.0	37,118.6	58,253.8	70,753.8	1,00,484.8
i) Tourism	1,283.6	300.0	4,795.7	300.0	35,015.9	49,528.0	62,028.0	41,400.0
ii) Others@@	7,700.5	280.0	280.0	410.0	2,102.7	8,725.8	8,725.8	59,084.8
2. Non-Development (General Services)	52,811.4	54,792.3	60,947.0	61,905.6	2,11,176.9	3,16,647.6	2,94,119.3	4,30,366.3
II. Discharge of Internal Debt (1 to 8)	3,35,745.3	4,20,413.4	4,21,292.6	4,56,433.3	8,36,773.5	16,92,156.0	16,92,156.0	19,00,000.0
1. Market Loans	53,500.0	60,000.0	60,000.0	95,000.0	4,65,800.0	3,00,131.1	3,00,131.1	2,00,131.1
2. Loans from LIC	8.6	8.6	8.6	8.6	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	2,093.1	2,081.8	2,082.7	2,101.0	2,80,259.8	2,96,809.1	2,96,809.1	3,15,025.1
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	713.9	713.9	713.9	780.7	-	-	-	-
6. WMA from RBI	2,70,102.4	3,50,000.0	3,50,000.0	3,50,000.0	-	0.0	0.0	0.0
7. Special Securities issued to NSSF	1,312.9	1,325.0	1,325.0	1,325.0	88,253.5	88,253.5	88,253.5	88,253.5
8. Others (including 106)	8,014.4	6,284.2	7,162.4	7,218.0	2,460.1	10,06,962.2	10,06,962.2	12,96,590.2
III. Repayment of Loans to the Centre (1 to 6)	1,908.8	3,888.5	2,429.9	3,889.4	86,723.2	4,17,000.0	4,17,000.0	4,20,000.0
1. State Plan Schemes	1,646.2	2,150.0	2,150.0	2,150.0	45,226.6	42,153.9	42,153.9	58,027.0
2. Central Plan Schemes	-	69.3	70.3	70.3	-	-	-	-
3. Centrally Sponsored Schemes	43.0	43.0	43.0	43.0	47.1	3.8	3.8	3.8
4. Non-Plan Loans	-	-	-	-	179.7	164.8	164.8	158.7
5. Loans for Special Schemes	16.6	16.6	16.6	16.6	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	202.9	1,609.5	150.0	1,609.5	41,269.9	3,74,677.5	3,74,677.5	3,61,810.5
IV. Loans and Advances by State Governments (1+2)	35.0	56.5	56.5	56.5	2,79,018.8	2,15,001.1	2,45,101.1	1,58,800.1
1. Development Purposes (a + b)	-	-	-	-	2,60,798.7	2,00,001.1	2,30,101.1	1,52,200.1
a) Social Services (1 to 7)	-	-	-	-	1,33,798.7	1,20,000.0	1,20,000.0	90,000.0
1. Education, Sports, Art and Culture	-	-	-	-	-	0.0	0.0	0.0
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	-	-	-	-	63,798.7	50,000.0	50,000.0	20,000.0
7. Others	-	-	-	-	70,000.0	70,000.0	70,000.0	70,000.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	-	-	-	-	1,27,000.0	80,001.1	1,10,101.1	62,200.1
1. Crop Husbandry	-	-	-	-	20,000.0	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	3,000.0	0.1	0.1	0.1
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	1,00,000.0	80,000.0	1,10,100.0	62,200.0
7. Village and Small Industries	-	-	-	-	4,000.0	0.0	0.0	0.0
8. Other Industries and Minerals	-	-	-	-	-	0.0	0.0	0.0
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	1.0	1.0	-
2. Non-Development Purposes (a + b)	35.0	56.5	56.5	56.5	18,220.1	15,000.0	15,000.0	6,600.0
a) Government Servants (other than Housing)	35.0	56.5	56.5	56.5	18,220.1	15,000.0	15,000.0	6,600.0
b) Miscellaneous	-	-	-	-	-	0.0	0.0	0.0
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	27,434.5	40,000.0	40,000.0	-
VII. State Provident Funds, etc. (1 + 2)	58,271.4	62,000.0	42,000.0	42,000.0	5,20,568.2	7,58,154.1	7,58,154.1	8,33,969.4
1. State Provident Funds	55,957.9	60,000.0	40,000.0	40,000.0	5,09,005.6	7,53,243.3	7,53,243.3	8,28,567.6
2. Others	2,313.5	2,000.0	2,000.0	2,000.0	11,562.5	4,910.8	4,910.8	5,401.8
VIII. Reserve Funds (1 to 4)	18,198.0	28,250.0	34,292.9	23,750.0	15,38,569.6	17,25,408.8	17,25,408.8	18,97,949.4
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	0.2	0.2	0.2
2. Sinking Funds	11,882.9	15,000.0	10,000.0	10,500.0	1,22,146.8	0.1	0.1	0.1
3. Famine Relief Fund	-	-	-	-	-	0.0	0.0	0.0
4. Others	6,315.1	13,250.0	24,292.9	13,250.0	14,16,422.9	17,25,408.4	17,25,408.4	18,97,949.1
IX. Deposits and Advances (1 to 4)	1,13,681.4	57,303.0	1,09,803.0	94,803.0	42,01,106.6	63,08,408.4	63,08,408.4	69,39,248.5
1. Civil Deposits	40,899.0	10,000.0	30,000.0	10,000.0	33,23,218.2	53,35,037.5	53,35,037.5	58,68,540.9
2. Deposits of Local Funds	-	-	-	-	2,84,471.3	4,32,686.0	4,32,686.0	4,75,954.4
3. Civil Advances	1,542.9	1,800.0	1,800.0	1,800.0	97,991.6	56,835.2	56,835.2	62,518.6
4. Others	71,239.5	45,503.0	78,003.0	83,003.0	4,95,425.6	4,83,849.7	4,83,849.7	5,32,234.6
X. Suspense and Miscellaneous (1 to 4)	15,13,320.6	6,55,000.0	6,55,000.0	6,55,000.0	13,66,26,916.4	5,92,46,058.6	5,92,46,058.6	6,51,70,664.0
1. Suspense	49.5	5,000.0	5,000.0	5,000.0	-707.2	2,921.9	2,921.9	3,213.6
2. Cash Balance Investment Accounts	13,86,743.0	6,00,000.0	6,00,000.0	6,00,000.0	3,11,49,716.0	5,92,20,764.0	5,92,20,764.0	6,51,42,840.4
3. Deposits with RBI	-	-	-	-	10,54,77,123.1	2.3	2.3	2.5
4. Others	1,26,528.2	50,000.0	50,000.0	50,000.0	784.4	22,370.5	22,370.5	24,607.5
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	3,25,234.0	2,00,060.0	2,00,060.0	2,00,060.0	47,93,136.6	40,58,313.2	40,58,313.2	44,64,144.3
A. Surplus (+)/Deficit (-) on Revenue Account	1,33,543.2	1,14,064.2	1,10,205.7	1,61,773.0	30,76,148.1	27,43,697.7	27,93,455.6	31,80,000.1
B. Surplus (+)/Deficit(-) on Capital Account	-49,192.3	-1,16,046.9	-1,93,557.5	-1,61,773.0	-24,76,495.2	-28,34,815.9	-28,84,573.7	-32,80,230.0
C. Overall Surplus (+)/Deficit (-) (A+B)	84,350.9	-1,982.7	-83,351.9	-0.0	5,99,652.8	-91,118.1	-91,118.1	-1,00,229.9
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	84,350.9	-1,982.7	-83,351.9	-	5,99,652.8	-91,118.1	-91,118.1	-1,00,229.9
i. Increase (+)/Decrease (-) in Cash Balances	8,664.9	-1,982.7	-83,351.9	-	2.6	-	-	0.0
a) Opening Balance	32,080.1	-88,595.0	-968.7	-84,320.6	-109.3	24,218.0	-106.7	-106.7
b) Closing Balance	40,745.0	-90,577.7	-84,320.6	-84,320.6	-106.7	24,218.0	-106.7	-106.7
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	53,483.0	-	-	-	5,99,650.3	-91,118.1	-91,118.1	-1,00,229.9
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	22,203.0	-	-	-	-	0.0	0.0	0.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	1,85,52,765.4	4,99,06,633.7	5,16,33,041.6	5,21,66,610.7	5,04,12,159.4	5,27,98,287.8	6,01,30,453.0	5,43,20,609.7
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	65,24,829.8	67,10,085.9	61,92,324.8	69,32,256.9	55,93,031.0	75,24,769.9	69,28,979.2	91,52,304.2
I. Total Capital Outlay (1+2)	4,74,279.9	7,44,503.2	8,34,662.4	10,30,165.0	26,64,572.5	44,21,648.0	38,28,819.0	53,68,615.2
1. Development (a+b)	4,48,400.8	6,87,958.1	7,89,592.4	9,25,606.0	26,23,878.3	42,92,582.4	37,42,175.7	52,20,114.0
(a) Social Services (1 to 9)	2,20,535.2	3,80,093.2	3,51,018.8	3,60,829.2	9,94,952.0	20,56,520.4	18,43,118.7	23,27,556.0
1. Education, Sports, Art and Culture	52,116.0	55,291.9	56,459.3	63,954.3	1,94,247.9	2,55,658.3	2,32,488.3	2,58,832.2
2. Medical and Public Health	23,075.9	55,249.0	34,609.8	63,364.0	2,00,284.1	4,18,098.5	3,83,320.0	5,65,962.3
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	30,875.7	53,176.2	52,890.8	59,203.4	3,17,615.9	6,07,370.8	6,06,377.1	7,19,016.1
5. Housing	335.1	21.6	21.6	21.6	5,810.1	11,707.8	10,177.5	12,772.0
6. Urban Development	1,10,351.1	1,16,927.0	1,83,788.1	1,28,234.5	2,03,299.7	6,28,819.1	4,93,474.9	6,26,124.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	120.9	80,152.4	12,316.0	27,245.9	45,979.9	82,959.6	74,226.3	80,905.6
8. Social Security and Welfare	1,358.3	10,647.0	6,690.5	8,373.0	12,526.6	14,542.8	12,218.4	11,901.4
9. Others*	2,302.3	8,628.0	4,242.6	10,432.5	15,187.7	37,363.5	30,836.2	52,042.5
(b) Economic Services (1 to 10)	2,27,865.6	3,07,865.0	4,38,573.7	5,64,776.8	16,28,926.3	22,36,062.0	18,99,057.0	28,92,557.9
1. Agriculture and Allied Activities (i to xi)	9.5	11,761.5	6,507.9	31,990.0	89,165.0	80,222.0	69,776.8	1,02,082.1
i) Crop Husbandry	–	7,240.5	2,387.4	6,932.0	4,620.3	4,673.0	5,174.1	7,977.6
ii) Soil and Water Conservation	–	4,310.0	4,095.6	15,310.0	–	–	–	–
iii) Animal Husbandry	9.5	210.0	5.0	2,228.0	11,283.6	6,741.8	8,041.8	19,000.0
iv) Dairy Development	–	–	20.0	20.0	–	–	–	–
v) Fisheries	–	–	–	–	–	187.0	120.0	70.0
vi) Forestry and Wild Life	–	–	–	–	72,949.2	68,163.5	55,984.3	74,730.7
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	–	–	–	–	–	–	–	–
ix) Agricultural Research and Education	–	–	–	–	–	–	–	–
x) Co-operation	–	1.0	–	7,500.0	312.0	456.7	456.6	303.7
xi) Others@	–	–	–	–	–	–	–	–
2. Rural Development	17,166.4	9,302.1	47,961.6	46,843.4	84,218.4	1,01,403.0	1,01,003.0	1,00,050.0
3. Special Area Programmes	–	–	–	–	5,827.4	28,760.0	13,406.4	39,770.6
of which: Hill Areas	–	–	–	–	–	–	–	–
4. Irrigation and Flood Control	93,055.7	86,230.1	1,97,406.5	1,99,873.2	5,08,594.7	7,17,258.5	6,70,961.0	7,76,688.8
5. Energy	2,236.3	12,941.6	2,515.0	9,504.5	1,85,432.0	2,67,111.4	17,000.1	3,25,301.9
6. Industry and Minerals (i to iv)	5,193.9	3,150.0	11,025.0	13,100.0	524.4	1,705.0	11,307.1	11,573.1
i) Village and Small Industries	5,193.9	3,150.0	11,025.0	13,100.0	–	726.1	205.0	646.0
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	–	–	–	–	786.7	–	827.0
iv) Others#	–	–	–	–	524.4	192.2	11,102.1	10,100.1

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	96,911.4	1,71,115.0	1,60,606.0	1,77,534.9	7,12,136.9	9,37,718.7	9,58,729.4	14,01,561.6
i) Roads and Bridges	93,221.7	1,67,232.0	1,55,640.0	1,61,025.0	6,47,287.9	9,37,643.7	9,58,579.4	14,01,561.5
ii) Others**	3,689.7	3,883.0	4,966.0	16,509.9	64,849.0	75.1	150.0	0.1
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	42.6	1,037.6	290.0	2,722.0	949.1	1,716.4	1,311.6	1,250.0
10. General Economic Services (i + ii)	13,249.8	12,327.1	12,261.7	83,208.8	42,078.5	1,00,166.9	55,561.6	1,34,279.9
i) Tourism	-	104.0	20.0	60.0	1,256.1	9,611.6	1,274.3	17,127.4
ii) Others@@	13,249.8	12,223.1	12,241.7	83,148.8	40,822.4	90,555.3	54,287.3	1,17,152.5
2. Non-Development (General Services)	25,879.1	56,545.1	45,069.9	1,04,559.0	40,694.2	1,29,065.5	86,643.3	1,48,501.2
II. Discharge of Internal Debt (1 to 8)	72,82,793.3	69,29,502.1	83,54,502.1	88,69,203.6	1,62,41,116.1	1,59,16,233.0	1,64,15,902.5	1,56,04,153.3
1. Market Loans	10,72,901.0	6,22,250.0	6,22,250.0	11,40,000.0	17,00,000.0	18,80,000.1	18,80,000.1	25,80,000.0
2. Loans from LIC	-	-	-	-	202.0	188.2	188.2	151.1
3. Loans from National Bank for Agriculture and Rural Development	38,001.6	40,199.3	40,199.3	53,368.6	1,70,285.4	1,78,418.0	1,78,097.5	1,88,531.0
4. Loans from SBI and other Banks	1,56,007.8	1,68,248.0	1,68,248.0	1,81,040.0	-	-	-	-
5. Loans from National Co-operative Development Corporation	695.8	695.9	695.9	695.9	2,137.3	387.0	375.0	288.8
6. WMA from RBI	11,58,203.1	9,00,000.0	29,25,000.0	29,25,000.0	1,35,11,220.0	1,30,00,000.0	1,35,00,000.0	1,20,00,000.0
7. Special Securities issued to NSSF	1,84,147.4	1,84,147.4	1,84,147.4	1,55,137.7	1,58,476.0	1,58,476.0	1,58,476.0	1,36,474.4
8. Others (including 106)	46,72,836.5	50,13,961.5	44,13,961.5	44,13,961.5	6,98,795.6	6,98,763.8	6,98,765.8	6,98,708.0
III. Repayment of Loans to the Centre (1 to 6)	62,386.2	57,153.6	57,153.6	75,685.2	1,58,741.6	1,50,847.5	1,42,962.3	1,41,090.4
1. State Plan Schemes	17,772.6	56,903.8	11,903.8	436.3	50,905.5	24,586.1	21,551.9	14,137.9
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	250.4	249.6	249.6	248.8	247.1	245.6	245.6	245.6
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	44,363.1	0.2	45,000.2	75,000.2	1,07,589.0	1,26,015.7	1,21,164.8	1,26,706.9
IV. Loans and Advances by State Governments (1+2)	19,581.4	47,175.0	39,254.8	63,243.1	39,820.7	36,041.5	41,295.4	38,445.4
1. Development Purposes (a + b)	17,120.9	43,150.0	36,707.7	57,558.1	39,820.7	36,041.5	41,295.4	38,445.4
a) Social Services (1 to 7)	-	-	1,002.0	4,501.0	2,390.0	3,360.1	13,000.1	4,821.3
1. Education, Sports, Art and Culture	-	-	-	-	2,360.0	3,360.0	3,000.0	0.0
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	0.0	0.0
5. Housing	-	-	852.0	1.0	-	-	-	-
6. Government Servants (Housing)	-	-	150.0	4,500.0	-	-	-	-
7. Others	-	-	-	-	30.0	0.1	10,000.1	4,821.2

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	17,120.9	43,150.0	35,705.7	53,057.1	37,430.7	32,681.4	28,295.3	33,624.2
1. Crop Husbandry	-	6,750.0	11,418.7	14,224.3	10,844.0	5,844.0	10,844.0	5,844.0
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	5,000.0	29,000.0	14,726.0	33,000.0	597.0	6,567.0	6,569.4	800.0
4. Co-operation	10,000.0	4,400.0	3,561.0	2,159.0	49.7	100.1	725.0	100.1
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	0.2	0.1	6,800.1
7. Village and Small Industries	-	-	-	-	-	0.0	-	0.0
8. Other Industries and Minerals	-	-	-	-	-	0.0	-	0.0
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	2,120.9	3,000.0	6,000.0	3,673.8	25,940.0	20,170.1	10,156.8	20,079.9
2. Non-Development Purposes (a + b)	2,460.6	4,025.0	2,547.0	5,685.0	-	-	-	-
a) Government Servants (other than Housing)	2,460.6	4,025.0	2,547.0	5,685.0	-	-	-	-
b) Miscellaneous	-	0.0	0.0	0.0	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	2,81,672.7	3,66,235.6	3,66,235.6	3,66,235.6	10,31,179.1	10,10,385.5	10,25,922.5	11,10,130.5
1. State Provident Funds	2,77,072.7	3,61,237.6	3,61,237.6	3,61,237.6	5,59,350.6	5,69,832.0	5,91,175.9	6,15,457.1
2. Others	4,600.0	4,998.0	4,998.0	4,998.0	4,71,828.5	4,40,553.5	4,34,746.5	4,94,673.4
VIII. Reserve Funds (1 to 4)	3,00,686.5	1,30,000.0	1,30,000.0	1,30,000.0	16,26,440.3	17,73,950.7	21,30,386.7	16,33,859.4
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	2,26,504.5	1,00,000.0	1,00,000.0	1,00,000.0	-	70,000.0	1,83,451.1	1,50,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	74,182.0	30,000.0	30,000.0	30,000.0	16,26,440.3	17,03,950.7	19,46,935.6	14,83,859.4
IX. Deposits and Advances (1 to 4)	6,71,887.9	6,25,941.2	8,45,110.2	6,25,955.2	2,43,23,672.2	2,61,51,718.1	3,17,46,984.6	2,59,27,913.2
1. Civil Deposits	3,43,794.6	3,65,863.1	3,65,863.1	3,65,863.1	45,30,090.9	60,44,130.3	62,64,037.8	53,98,347.3
2. Deposits of Local Funds	-	-	1,00,000.0	-	1,13,52,103.3	1,13,85,934.8	1,18,95,021.2	1,18,84,221.2
3. Civil Advances	-	-	-	-	-	0.1	0.1	0.1
4. Others	3,28,093.3	2,60,078.1	3,79,247.1	2,60,092.1	84,41,478.0	87,21,652.9	1,35,87,925.5	86,45,344.6
X. Suspense and Miscellaneous (1 to 4)	94,51,221.6	4,10,02,839.2	4,10,02,839.2	4,10,02,839.2	28,73,995.4	19,56,486.5	30,38,698.7	30,36,921.1
1. Suspense	1,86,952.1	1,28,258.2	1,28,258.2	1,28,258.2	-859.8	1,060.7	-1,440.1	-1,406.2
2. Cash Balance Investment Accounts	9,44,981.0	34,18,665.6	34,18,665.6	34,18,665.6	28,74,194.0	19,52,153.0	30,37,266.0	30,37,266.0
3. Deposits with RBI	-	3,05,58,768.3	3,05,58,768.3	3,05,58,768.3	-	-	-	-
4. Others	83,19,288.5	68,97,147.0	68,97,147.0	68,97,147.0	661.3	3,272.8	2,872.8	1,061.4
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	8,256.0	3,283.9	3,283.9	3,283.9	14,52,621.4	13,80,977.1	17,59,481.4	14,59,481.4
A. Surplus (+)/Deficit (-) on Revenue Account	-28,21,530.8	-23,19,814.4	-28,68,497.8	-23,95,728.1	-38,95,459.8	-25,75,810.6	-31,93,915.1	-31,00,941.3
B. Surplus (+)/Deficit(-) on Capital Account	25,76,901.3	23,19,814.5	28,68,497.9	23,95,727.7	39,55,184.5	25,90,034.9	32,04,606.6	31,12,449.1
C. Overall Surplus (+)/Deficit (-) (A+B)	-2,44,629.6	0.1	0.2	-0.4	59,724.7	14,224.3	10,691.4	11,507.8
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-2,44,629.6	-	0.1	-0.4	59,724.7	14,224.1	10,691.4	11,507.8
i. Increase (+)/Decrease (-) in Cash Balances	-17,370.0	-	0.1	-0.4	7,303.7	14,224.1	10,691.4	11,507.8
a) Opening Balance	36,590.0	-53,910.0	19,220.0	19,220.2	-7,065.3	-4,224.3	238.4	10,929.8
b) Closing Balance	19,220.0	-53,910.0	19,220.2	19,219.8	238.4	9,999.7	10,929.8	22,437.6
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-90,533.0	-	-	-	52,421.0	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-1,36,726.6	-	-	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMILNADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	26,30,192.2	25,40,601.8	26,36,166.1	28,59,717.7	9,43,66,533.6	2,94,49,409.5	5,03,26,684.0	4,88,29,481.6
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	2,95,757.0	3,75,290.3	4,70,854.6	5,16,752.6	92,91,010.1	1,05,38,700.8	99,50,901.0	1,13,04,571.5
I. Total Capital Outlay (1+2)	2,66,066.0	3,33,796.1	4,29,342.7	4,50,501.3	40,50,020.3	47,68,130.4	46,76,603.3	57,23,096.1
1. Development (a+b)	1,93,988.6	2,37,301.2	3,37,265.0	3,05,547.7	39,55,014.9	46,13,509.2	45,61,155.9	55,23,967.9
(a) Social Services (1 to 9)	1,22,683.4	1,33,861.3	1,88,915.1	1,35,367.7	14,39,805.1	14,22,174.1	17,40,601.9	15,23,687.4
1. Education, Sports, Art and Culture	46,835.9	33,956.9	49,651.4	52,554.6	1,00,955.0	1,35,717.6	2,02,208.9	2,06,752.6
2. Medical and Public Health	11,242.4	11,090.4	14,649.9	5,801.2	64,216.2	55,407.4	80,543.4	70,665.6
3. Family Welfare	–	–	–	–	57,385.8	60,000.0	1,21,811.7	61,561.1
4. Water Supply and Sanitation	16,915.2	12,065.3	12,044.5	21,980.5	4,49,253.6	6,15,719.4	6,73,763.5	4,24,260.3
5. Housing	5,829.1	26,087.2	26,255.4	1,873.8	1,265.0	19,620.7	17,655.8	26,369.0
6. Urban Development	40,131.5	13,664.1	37,347.1	22,087.0	6,41,450.1	4,02,785.1	4,81,068.7	5,96,834.4
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	562.6	32,908.9	32,908.9	26,794.1	76,983.4	92,974.9	1,04,366.4	96,804.9
8. Social Security and Welfare	1,060.9	3,944.6	15,940.6	4,129.5	18,814.0	14,449.1	14,302.9	12,510.7
9. Others*	105.9	143.9	117.2	147.1	29,482.0	25,499.9	44,880.8	27,928.8
(b) Economic Services (1 to 10)	71,305.2	1,03,439.8	1,48,349.9	1,70,180.0	25,15,209.8	31,91,335.1	28,20,554.0	40,00,280.5
1. Agriculture and Allied Activities (i to xi)	836.2	2,391.1	2,177.7	2,938.4	1,57,243.3	2,07,232.7	2,08,354.5	2,22,481.4
i) Crop Husbandry	240.0	233.0	80.0	406.0	16,966.5	11,192.6	6,333.3	10,482.5
ii) Soil and Water Conservation	–	–	–	–	2,146.4	722.7	930.3	718.3
iii) Animal Husbandry	4.8	298.5	298.5	357.0	7,483.8	5,925.1	5,988.6	4,440.7
iv) Dairy Development	–	–	–	–	28,930.5	54,200.0	46,000.0	58,000.0
v) Fisheries	–	85.9	85.9	60.0	64,160.4	60,627.8	91,090.2	76,041.3
vi) Forestry and Wild Life	340.7	1,497.7	1,497.7	1,673.4	23,001.3	45,677.2	40,457.4	61,092.5
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	211.0	155.5	95.1	404.0	10,846.9	26,338.4	11,856.1	8,206.0
ix) Agricultural Research and Education	–	–	–	–	1,000.0	1,500.0	3,157.7	3,500.0
x) Co-operation	39.8	120.5	120.5	38.0	-15.4	0.1	-14.1	0.1
xi) Others@	–	–	–	–	2,723.0	1,048.9	2,555.1	0.0
2. Rural Development	2,707.1	1,174.1	1,074.1	2,494.6	2,15,869.0	5,42,305.0	3,99,007.1	4,79,657.8
3. Special Area Programmes	400.0	12,612.4	12,752.6	7,466.0	7,424.7	5,000.0	7,425.0	7,425.0
of which: Hill Areas	–	–	–	–	7,424.7	5,000.0	7,425.0	7,425.0
4. Irrigation and Flood Control	6,647.9	9,828.9	10,928.9	13,052.6	3,74,637.7	4,05,943.5	3,54,498.8	4,35,485.3
5. Energy	7,794.6	16,288.6	40,430.7	41,902.0	12,931.0	39,430.0	12,442.0	5,06,780.0
6. Industry and Minerals (i to iv)	84.5	1,396.9	1,398.9	450.0	21,149.2	11,300.1	-0.1	11,150.1
i) Village and Small Industries	0.8	201.9	203.9	420.0	11,150.0	11,300.0	0.0	11,150.0
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	83.7	87.6	87.6	18.5	–	–	–	–
iv) Others#	–	1,107.4	1,107.4	11.5	9,999.2	0.0	-0.2	0.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMILNADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	43,042.5	51,027.0	53,931.8	67,093.2	17,12,996.5	19,59,241.0	18,14,143.8	23,06,554.9
i) Roads and Bridges	42,915.0	50,924.0	53,028.8	67,035.2	16,14,795.1	17,88,854.9	17,02,505.3	18,45,639.5
ii) Others**	127.5	103.0	903.0	58.0	98,201.3	1,70,386.1	1,11,638.5	4,60,915.4
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	144.4	47.4	32.4	21.0	-	7,000.0	7,000.0	5,000.0
10. General Economic Services (i + ii)	9,648.0	8,673.3	25,622.7	34,762.2	12,958.5	13,882.8	17,682.9	25,746.1
i) Tourism	9,555.0	8,528.7	25,456.7	34,654.4	8,138.8	11,382.1	17,542.9	23,246.0
ii) Others@@	93.1	144.6	166.0	107.8	4,819.6	2,500.7	140.0	2,500.0
2. Non-Development (General Services)	72,077.4	96,494.9	92,077.7	1,44,953.6	95,005.4	1,54,621.2	1,15,447.4	1,99,128.2
II. Discharge of Internal Debt (1 to 8)	28,498.0	40,223.5	40,241.2	65,205.2	41,64,320.1	38,50,888.7	38,48,621.2	44,51,414.3
1. Market Loans	21,500.0	33,000.0	33,000.0	58,000.0	34,74,917.8	31,45,000.0	31,45,074.4	37,37,500.0
2. Loans from LIC	825.8	708.9	708.9	498.6	5,397.9	5,247.1	5,172.3	4,955.9
3. Loans from National Bank for Agriculture and Rural Development	4,328.6	4,893.8	4,911.5	5,429.0	2,69,046.3	2,85,781.2	2,82,909.0	3,03,447.6
4. Loans from SBI and other Banks	-	-	-	-	-	616.6	1,227.0	8,308.0
5. Loans from National Co-operative Development Corporation	-	-	-	-	6,072.9	5,420.7	5,415.4	2,940.2
6. WMA from RBI	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	1,610.5	1,610.5	1,610.5	1,268.7	1,80,308.1	1,80,308.1	1,80,308.1	1,65,870.7
8. Others (including 106)	233.2	10.3	10.3	8.8	2,28,577.1	2,28,515.0	2,28,515.0	2,28,392.0
III. Repayment of Loans to the Centre (1 to 6)	1,137.8	1,135.7	1,135.7	911.1	1,92,158.6	2,66,937.1	2,20,646.0	2,52,543.8
1. State Plan Schemes	1,014.5	985.4	985.4	725.4	1,55,972.6	1,41,707.0	1,35,230.1	1,35,802.8
2. Central Plan Schemes	29.8	30.4	30.4	35.7	-	-	-	-
3. Centrally Sponsored Schemes	9.6	9.4	9.4	9.4	105.6	105.6	105.6	105.6
4. Non-Plan Loans	-	0.0	0.0	-	435.1	428.7	428.7	425.4
5. Loans for Special Schemes	22.0	14.0	14.0	0.0	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	62.0	96.5	96.5	140.6	35,645.3	1,24,695.8	84,881.6	1,16,209.9
IV. Loans and Advances by State Governments (1+2)	55.1	135.0	135.0	135.0	8,84,511.1	16,53,361.3	12,06,257.5	8,85,825.3
1. Development Purposes (a + b)	55.1	125.0	125.0	125.0	8,77,364.7	16,43,228.1	11,96,599.3	8,76,167.1
a) Social Services (1 to 7)	55.1	125.0	125.0	125.0	6,55,244.5	13,58,145.6	10,03,541.5	6,15,166.9
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	30.0	2,050.0	4,919.0	1,385.0
6. Government Servants (Housing)	55.1	125.0	125.0	125.0	27,686.5	30,295.6	33,074.1	33,400.0
7. Others	-	-	-	-	6,27,528.0	13,25,800.0	9,65,548.4	5,80,381.8

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	SIKKIM				TAMILNADU			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	-	-	-	-	2,22,120.2	2,85,082.4	1,93,057.7	2,61,000.3
1. Crop Husbandry	-	-	-	-	12,500.0	0.0	12,000.0	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	0.0	0.0	-
4. Co-operation	-	-	-	-	15,561.3	0.0	10,970.4	0.0
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	95,522.0	68,315.0	20,259.0	80,000.0
7. Village and Small Industries	-	-	-	-	6,896.1	4,000.0	0.0	0.0
8. Other Industries and Minerals	-	-	-	-	24,154.2	58,000.1	41,500.1	68,000.1
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	67,486.6	1,54,767.3	1,08,328.2	1,13,000.1
2. Non-Development Purposes (a + b)	-	10.0	10.0	10.0	7,146.4	10,133.2	9,658.2	9,658.2
a) Government Servants (other than Housing)	-	10.0	10.0	10.0	7,146.4	10,133.2	9,658.2	9,658.2
b) Miscellaneous	-	-	-	-	-	0.0	0.0	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	547.0	-	-	-
VII. State Provident Funds, etc. (1 + 2)	46,649.9	49,736.0	49,736.0	49,809.6	7,98,917.9	8,46,056.3	8,07,625.8	8,80,494.7
1. State Provident Funds	45,994.6	49,000.0	49,000.0	49,000.0	7,87,598.7	8,36,731.3	7,95,262.2	8,68,182.6
2. Others	655.3	736.0	736.0	809.6	11,319.2	9,325.0	12,363.7	12,312.1
VIII. Reserve Funds (1 to 4)	39,424.3	43,389.8	43,389.8	30,290.4	16,24,867.4	12,01,962.7	11,27,862.4	13,08,635.9
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	7,550.5	1,500.0	1,500.0	2,100.0	6,42,286.6	1,30,357.9	39,087.6	1,76,332.8
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	31,873.8	41,889.8	41,889.8	28,190.4	9,82,580.8	10,71,604.8	10,88,774.8	11,32,303.2
IX. Deposits and Advances (1 to 4)	45,789.3	42,664.3	42,664.3	56,741.3	1,26,88,291.5	78,16,301.7	94,03,466.0	1,02,21,884.9
1. Civil Deposits	17,192.1	13,664.3	13,664.3	21,741.2	1,09,86,618.4	53,41,219.4	66,30,272.7	84,85,481.6
2. Deposits of Local Funds	-	-	-	-	2,07,607.4	1,92,776.9	1,254.8	1,254.7
3. Civil Advances	-	-	-	-	-	-	-	-
4. Others	28,597.2	29,000.0	29,000.0	35,000.0	14,94,065.7	22,82,305.4	27,71,938.5	17,35,148.5
X. Suspense and Miscellaneous (1 to 4)	18,39,228.4	17,34,423.8	17,34,423.8	18,53,510.6	6,99,62,408.7	90,45,764.8	2,90,00,601.4	2,51,05,586.2
1. Suspense	491.5	670.7	670.7	686.1	66,63,006.7	-60,14,236.0	75,85,586.2	75,85,586.2
2. Cash Balance Investment Accounts	10,57,651.6	9,91,000.0	9,91,000.0	10,60,653.1	2,93,81,576.5	1,50,60,000.0	2,14,15,000.1	1,75,20,000.0
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	7,81,085.3	7,42,753.1	7,42,753.1	7,92,171.3	3,39,17,825.5	0.8	15.2	0.1
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	35,000.0	-
XII. Remittances	3,63,343.4	2,95,097.6	2,95,097.6	3,52,613.3	491.1	6.7	0.4	0.4
A. Surplus (+)/Deficit (-) on Revenue Account	13,082.9	49,933.8	1,06,818.9	1,20,319.8	-45,12,110.8	-49,27,873.4	-46,46,750.1	-41,63,493.8
B. Surplus (+)/Deficit(-) on Capital Account	-18,397.2	-45,524.3	-90,329.1	-1,57,054.0	41,04,973.6	49,17,733.1	42,28,268.5	39,17,198.3
C. Overall Surplus (+)/Deficit (-) (A+B)	-5,314.3	4,409.6	16,489.8	-36,734.2	-4,07,137.2	-10,140.3	-4,18,481.6	-2,46,295.5
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-5,314.3	4,409.6	16,489.8	-36,734.2	-4,07,137.2	-10,140.3	-4,18,481.6	-2,46,295.5
i. Increase (+)/Decrease (-) in Cash Balances	-2,312.7	4,409.6	86,143.0	-36,734.2	-5,084.6	-114.4	10,679.8	2,435.0
a) Opening Balance	7,625.6	26,997.3	5,312.9	91,455.8	-4,237.2	6,474.7	-9,321.8	1,358.0
b) Closing Balance	5,312.9	31,406.9	91,455.8	54,721.7	-9,321.8	6,360.3	1,358.0	3,793.0
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-3,001.6	-	-69,653.1	-	-4,02,052.6	-10,025.9	-4,29,161.4	-2,48,730.5
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-	-	0.0	0.0	0.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	2,41,28,155.3	1,63,02,487.2	1,62,62,621.7	1,70,07,050.7	46,41,760.2	9,26,885.0	10,12,559.8	10,59,213.9
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	63,29,719.0	70,11,418.7	69,71,553.3	77,88,271.1	3,73,871.2	6,63,380.0	7,72,785.3	7,90,326.2
I. Total Capital Outlay (1+2)	43,91,761.5	33,48,650.5	33,08,785.0	36,50,444.7	2,73,418.8	6,06,465.1	7,17,179.4	6,88,724.3
1. Development (a+b)	43,05,292.0	31,37,538.9	31,03,280.4	34,61,492.5	2,47,081.0	5,21,175.1	6,02,668.7	5,80,928.7
(a) Social Services (1 to 9)	9,11,589.4	9,25,466.4	8,91,204.9	10,50,330.7	95,654.3	2,23,593.4	2,45,392.6	2,04,387.1
1. Education, Sports, Art and Culture	57,983.9	1,22,515.6	1,22,540.1	1,14,838.7	21,823.0	48,612.2	59,295.1	40,584.2
2. Medical and Public Health	1,32,013.7	1,99,278.3	1,89,175.5	1,97,224.6	4,030.1	19,119.2	6,339.0	8,463.0
3. Family Welfare	9,300.0	25,353.4	21,237.2	–	2,366.1	3,211.0	5,692.9	3,274.0
4. Water Supply and Sanitation	5,62,906.4	1,20,938.3	1,20,938.3	1,20,938.3	14,938.0	32,794.0	19,082.9	23,255.0
5. Housing	1,973.4	14,200.0	14,200.0	14,200.0	83.3	140.0	110.0	155.0
6. Urban Development	72,677.0	–	–	–	42,613.0	81,316.0	97,554.2	74,075.5
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	70,855.2	4,12,585.7	4,12,585.7	5,71,974.6	8,818.1	36,638.0	47,142.4	44,351.3
8. Social Security and Welfare	3,782.4	10,595.1	10,528.1	14,153.5	857.9	1,663.0	10,040.1	9,979.2
9. Others*	97.4	20,000.0	–	17,001.0	124.7	100.0	136.0	250.0
(b) Economic Services (1 to 10)	33,93,702.7	22,12,072.5	22,12,075.5	24,11,161.8	1,51,426.7	2,97,581.7	3,57,276.1	3,76,541.6
1. Agriculture and Allied Activities (i to xi)	8,461.6	28,686.4	28,686.4	33,942.4	17,055.4	61,780.2	49,805.2	68,274.4
i) Crop Husbandry	375.0	600.0	600.0	600.0	1,207.4	4,982.8	7,340.5	11,222.0
ii) Soil and Water Conservation	–	–	–	–	658.4	1,500.0	1,090.7	700.0
iii) Animal Husbandry	111.4	200.0	200.0	200.0	1,002.8	2,312.2	3,648.6	2,593.5
iv) Dairy Development	–	–	–	–	–	–	–	–
v) Fisheries	628.0	–	–	5,256.0	648.8	6,642.0	6,319.8	2,796.8
vi) Forestry and Wild Life	4,712.8	24,736.4	24,736.4	24,736.4	9,825.1	40,340.0	25,323.0	40,946.0
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	–	–	–	–	260.0	196.6	351.1	2,401.0
ix) Agricultural Research and Education	2,634.4	3,150.0	3,150.0	3,150.0	22.0	29.5	27.0	355.0
x) Co-operation	–	–	–	–	526.5	657.5	536.8	791.8
xi) Others@	–	–	–	–	2,904.3	5,119.6	5,167.7	6,468.3
2. Rural Development	2,50,780.1	3,38,952.3	3,38,952.3	3,85,952.3	5,044.9	5,861.2	7,976.8	6,226.1
3. Special Area Programmes of which: Hill Areas	–	–	–	–	2.7	3,011.0	992.9	552.1
4. Irrigation and Flood Control	27,06,503.9	11,59,728.6	11,59,731.6	12,65,222.0	9,843.0	13,920.0	17,899.0	24,095.0
5. Energy	–	–	–	–	26,419.8	58,485.0	39,000.0	55,100.0
6. Industry and Minerals (i to iv)	14,739.4	26,258.0	26,258.0	37,098.0	7,976.8	11,224.0	13,944.6	28,124.0
i) Village and Small Industries	–	–	–	–	7,959.8	10,044.0	12,904.6	24,660.0
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	–	–	–	–	–	–	–
iv) Others#	14,739.4	26,258.0	26,258.0	37,098.0	17.0	1,180.0	1,040.0	3,464.0

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	1,49,067.7	3,13,147.2	3,13,147.2	3,43,147.2	76,985.6	1,24,061.0	2,05,879.6	1,77,011.0
i) Roads and Bridges	94,773.9	3,13,147.2	3,13,147.2	3,43,147.2	74,943.4	1,21,601.0	1,99,837.6	1,75,301.0
ii) Others**	54,293.8	–	–	–	2,042.3	2,460.0	6,042.1	1,710.0
8. Communications	–	–	–	–	–	–	–	–
9. Science, Technology and Environment	–	–	–	–	–	220.0	120.0	–
10. General Economic Services (i + ii)	2,64,150.0	3,45,300.0	3,45,300.0	3,45,800.0	8,098.5	19,019.2	21,657.9	17,159.0
i) Tourism	–	–	–	500.0	1,765.4	14,801.0	11,231.0	9,951.0
ii) Others@@	2,64,150.0	3,45,300.0	3,45,300.0	3,45,300.0	6,333.1	4,218.2	10,426.9	7,208.0
2. Non-Development (General Services)	86,469.5	2,11,111.6	2,05,504.7	1,88,952.2	26,337.8	85,290.0	1,14,510.7	1,07,795.6
II. Discharge of Internal Debt (1 to 8)	1,09,29,196.8	16,70,370.2	16,70,370.2	19,68,685.7	87,156.2	54,748.0	52,748.0	1,00,137.0
1. Market Loans	9,34,117.5	13,11,760.0	13,11,760.0	15,84,820.0	55,000.0	15,000.0	15,000.0	57,500.0
2. Loans from LIC	583.1	1,046.0	1,046.0	305.3	327.4	75.0	75.0	–
3. Loans from National Bank for Agriculture and Rural Development	98,903.5	1,05,620.8	1,05,620.8	1,07,281.3	19,257.6	27,000.0	27,000.0	29,964.0
4. Loans from SBI and other Banks	–	–	–	–	–	–	–	–
5. Loans from National Co-operative Development Corporation	734.5	650.0	650.0	–	673.0	673.0	673.0	673.0
6. WMA from RBI	97,09,786.5	10,000.0	10,000.0	10,000.0	–	–	–	–
7. Special Securities issued to NSSF	82,730.3	1,38,891.8	1,38,891.8	1,64,325.8	11,898.3	12,000.0	10,000.0	12,000.0
8. Others (including 106)	1,02,341.4	1,02,401.6	1,02,401.6	1,01,953.3	–	–	–	–
III. Repayment of Loans to the Centre (1 to 6)	32,470.3	39,766.5	39,766.5	44,085.4	3,271.2	1,943.9	1,834.9	1,036.9
1. State Plan Schemes	32,262.9	39,766.5	39,766.5	43,893.7	3,009.7	1,651.0	1,452.0	615.0
2. Central Plan Schemes	–	–	–	–	–	–	–	–
3. Centrally Sponsored Schemes	–	–	–	–	99.9	99.9	99.9	99.9
4. Non-Plan Loans	207.3	–	–	191.7	39.1	39.0	39.0	36.0
5. Loans for Special Schemes	–	–	–	–	40.8	32.0	31.0	11.0
6. Other Loans for States/Union Territories with legislature schemes	–	–	–	–	81.7	122.0	213.0	275.0
IV. Loans and Advances by State Governments (1+2)	6,86,077.0	19,62,631.6	19,62,631.6	21,35,055.3	10,025.0	223.0	1,023.0	428.0
1. Development Purposes (a + b)	6,81,707.2	19,47,891.6	19,47,891.6	21,20,315.3	10,025.0	223.0	398.0	228.0
a) Social Services (1 to 7)	2,52,532.4	7,80,602.4	7,80,602.4	8,57,615.9	25.0	200.0	375.0	200.0
1. Education, Sports, Art and Culture	–	–	–	–	–	–	–	–
2. Medical and Public Health	–	–	–	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	98,649.4	4,84,951.3	4,84,951.3	5,58,500.0	–	–	–	–
5. Housing	1,47,654.2	1,55,351.2	1,55,351.2	1,58,815.9	–	–	–	–
6. Government Servants (Housing)	6,228.8	20,300.0	20,300.0	20,300.0	25.0	200.0	375.0	200.0
7. Others	–	1,20,000.0	1,20,000.0	1,20,000.0	–	–	–	–

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	4,29,174.8	11,67,289.2	11,67,289.2	12,62,699.5	10,000.0	23.0	23.0	28.0
1. Crop Husbandry	13,851.3	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	-	23.0	23.0	28.0
5. Major and Medium Irrigation, etc.	2,20,015.3	9,87,701.0	9,87,701.0	9,87,701.0	-	-	-	-
6. Power Projects	20,067.3	14,463.0	14,463.0	1,59,068.0	10,000.0	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	1,75,240.8	1,65,125.2	1,65,125.2	1,15,930.5	-	-	-	-
2. Non-Development Purposes (a + b)	4,369.8	14,740.0	14,740.0	14,740.0	-	-	625.0	200.0
a) Government Servants (other than Housing)	4,369.8	14,740.0	14,740.0	14,740.0	-	-	625.0	200.0
b) Miscellaneous	-	-	-	-	-	-	-	-
V. Inter-State Settlement	1,409.3	-	-	-	-	-	-	-
VI. Contingency Fund	70.4	-	-	-	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	1,56,837.1	2,22,625.2	2,22,625.2	1,88,204.8	1,58,711.1	1,56,600.0	1,46,400.0	1,49,850.0
1. State Provident Funds	1,20,837.2	1,58,382.9	1,58,382.9	1,45,004.9	1,55,630.1	1,53,600.0	1,43,400.0	1,46,750.0
2. Others	35,999.9	64,242.3	64,242.3	43,199.9	3,081.0	3,000.0	3,000.0	3,100.0
VIII. Reserve Funds (1 to 4)	1,76,130.0	3,58,147.4	3,58,147.4	2,11,356.1	55,247.3	58,900.0	42,472.5	61,548.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	1,15,890.8	83,783.5	83,783.5	1,39,069.0	17,202.6	10,000.0	10,171.5	10,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	60,239.2	2,74,363.9	2,74,363.9	72,287.1	38,044.7	48,900.0	32,301.1	51,548.0
IX. Deposits and Advances (1 to 4)	70,50,470.5	87,00,296.0	87,00,296.0	88,09,218.7	50,182.1	39,500.0	50,700.0	57,273.7
1. Civil Deposits	44,22,239.4	51,51,041.2	51,51,041.2	56,55,243.7	41,435.3	32,000.0	38,000.0	31,390.0
2. Deposits of Local Funds	13,69,204.7	16,68,173.8	16,68,173.8	16,43,045.7	-	-	-	-
3. Civil Advances	-	-	-	-	-	-	-	-
4. Others	12,59,026.5	18,81,080.9	18,81,080.9	15,10,929.3	8,746.9	7,500.0	12,700.0	25,883.7
X. Suspense and Miscellaneous (1 to 4)	6,94,077.5	-	-	-	40,03,749.1	8,471.0	167.0	180.0
1. Suspense	2,47,681.7	-	-	-	-521.6	8,471.0	167.0	180.0
2. Cash Balance Investment Accounts	4,43,672.1	-	-	-	40,04,269.5	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	2,723.7	-	-	-	1.1	-	-	-
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	9,655.0	-	-	-	-0.6	34.0	35.0	36.0
A. Surplus (+)/Deficit (-) on Revenue Account	77,927.2	29,741.6	5,88,870.9	2,73,833.4	2,19,597.7	1,78,667.0	1,94,499.3	1,89,597.2
B. Surplus (+)/Deficit(-) on Capital Account	-4,09,854.5	-54,170.2	-5,21,453.3	-3,23,678.6	-1,98,447.0	-2,94,736.0	-2,69,499.3	-2,87,553.2
C. Overall Surplus (+)/Deficit (-) (A+B)	-3,31,927.3	-24,428.6	67,417.6	-49,845.2	21,150.6	-1,16,069.0	-75,000.0	-97,956.0
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-3,31,927.3	-24,428.7	67,417.6	-49,845.2	21,150.6	-1,16,069.0	-75,000.0	-97,956.0
i. Increase (+)/Decrease (-) in Cash Balances	-3,624.6	-24,428.7	67,417.6	-49,845.2	-343.0	-1,16,069.0	-75,000.0	-97,956.0
a) Opening Balance	3,479.1	-4,88,656.5	-145.5	67,272.1	-7.3	-65,007.3	-350.2	-75,350.2
b) Closing Balance	-145.5	-5,13,085.1	67,272.1	17,426.9	-350.2	-1,81,076.3	-75,350.2	-1,73,306.2
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-2,28,340.7	-	-	-	21,493.6	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-99,962.0	-	-	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTARAKHAND				UTTARPRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	1,13,56,393.1	44,62,262.4	41,50,531.1	52,77,900.7	30,14,53,363.1	6,72,91,475.3	6,58,34,836.4	7,20,95,392.1
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	15,21,597.8	18,41,429.6	16,53,884.5	21,72,067.8	1,39,95,899.1	1,93,78,238.4	1,86,98,839.7	2,15,56,148.3
I. Total Capital Outlay (1+2)	10,98,179.7	13,77,966.5	11,76,820.7	14,76,312.8	1,10,55,538.9	1,54,74,747.4	1,47,71,850.6	1,65,24,291.0
1. Development (a+b)	8,62,211.2	10,57,450.4	9,76,165.6	11,95,632.8	1,03,72,233.0	1,41,27,535.7	1,35,57,526.1	1,53,59,391.6
(a) Social Services (1 to 9)	3,49,637.6	3,10,213.7	3,15,311.1	4,77,543.7	39,44,729.3	57,16,249.6	49,67,617.5	60,87,668.2
1. Education, Sports, Art and Culture	52,363.7	72,622.5	77,950.3	87,093.0	4,02,789.2	8,16,516.5	7,24,189.7	8,73,550.1
2. Medical and Public Health	80,770.5	14,549.3	19,125.4	19,751.7	3,35,118.1	7,07,842.6	6,25,002.4	8,93,626.7
3. Family Welfare	–	0.0	0.0	0.0	1,01,932.6	1,47,411.0	1,31,982.4	2,37,354.6
4. Water Supply and Sanitation	91,845.9	44,196.8	44,154.8	2,04,230.1	18,81,581.2	23,45,010.0	19,44,508.2	23,68,005.0
5. Housing	26,384.9	48,400.1	47,800.1	36,900.0	5,73,779.6	6,87,074.0	6,09,569.8	7,05,092.2
6. Urban Development	71,794.5	61,290.0	67,390.0	85,595.4	4,46,397.4	5,72,003.1	5,54,308.5	6,11,276.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9,505.4	19,036.2	18,509.6	28,365.2	25,573.5	91,983.4	76,257.1	1,03,613.7
8. Social Security and Welfare	16,772.7	9,868.8	10,130.8	5,598.2	60,543.1	1,81,291.9	1,56,463.3	1,55,755.3
9. Others*	200.0	40,250.0	30,250.0	10,010.0	1,17,014.7	1,67,117.0	1,45,336.1	1,39,394.6
(b) Economic Services (1 to 10)	5,12,573.7	7,47,236.8	6,60,854.5	7,18,089.1	64,27,503.7	84,11,286.1	85,89,908.6	92,71,723.4
1. Agriculture and Allied Activities (i to xi)	89,470.2	1,13,963.0	1,14,143.7	1,22,532.5	5,38,613.6	3,76,919.0	3,46,635.5	4,41,202.5
i) Crop Husbandry	13,446.7	24,850.0	24,850.0	37,789.0	24,828.6	24,969.5	21,498.0	62,988.9
ii) Soil and Water Conservation	–	–	–	–	886.3	160.0	160.0	225.0
iii) Animal Husbandry	3,944.5	6,500.0	7,100.0	3,700.0	24,211.8	32,847.2	27,222.1	33,324.7
iv) Dairy Development	200.0	4,100.0	4,250.0	3,650.0	–	450.0	369.0	300.0
v) Fisheries	2,669.9	4,350.0	4,280.6	4,423.5	549.7	27,800.0	22,805.0	27,800.0
vi) Forestry and Wild Life	6,315.4	12,863.0	12,363.0	9,670.0	90,525.8	1,08,220.9	96,535.9	1,30,905.0
vii) Plantations	–	–	–	–	–	–	–	–
viii) Food Storage and Warehousing	62,893.6	61,300.0	61,300.0	61,300.0	3,73,222.4	1,40,822.3	1,40,822.3	1,50,218.0
ix) Agricultural Research and Education	–	–	–	–	8,526.2	24,324.0	19,988.0	29,691.4
x) Co-operation	–	0.0	0.0	2,000.0	15,854.2	16,815.9	16,815.9	5,240.1
xi) Others@	–	–	–	–	8.7	509.4	419.5	509.4
2. Rural Development	1,25,735.9	1,58,872.6	1,55,658.7	1,64,374.2	6,24,932.9	8,59,526.0	9,00,614.7	9,42,636.0
3. Special Area Programmes of which: Hill Areas	–	–	–	–	1,05,554.3	1,17,928.0	98,610.9	1,30,516.0
4. Irrigation and Flood Control	64,793.4	1,55,320.0	1,19,820.0	1,24,184.3	4,52,050.0	9,64,329.2	8,10,685.5	9,55,737.9
5. Energy	63,541.8	1,21,941.0	86,600.0	1,30,698.0	15,98,662.6	19,64,974.4	22,61,745.6	22,10,835.5
6. Industry and Minerals (i to iv)	5,046.0	5,060.0	5,060.0	6,164.0	1,42,812.5	2,47,315.3	2,10,697.0	1,60,445.5
i) Village and Small Industries	1,000.0	1,760.0	1,760.0	0.0	9,199.5	79,504.3	71,703.6	75,877.5
ii) Iron and Steel Industries	–	–	–	–	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	–	–	–	–	260.0	315.0	518.0
iv) Others#	4,046.0	3,300.0	3,300.0	6,164.0	1,33,613.0	1,67,551.0	1,38,678.4	84,050.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTARAKHAND				UTTARPRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	1,50,407.5	1,71,155.1	1,56,647.1	1,42,961.1	28,21,621.3	36,88,714.7	37,75,767.2	42,03,127.8
i) Roads and Bridges	1,33,727.6	1,43,820.0	1,38,820.0	1,30,820.0	25,99,474.4	33,63,981.7	33,56,434.2	38,34,263.8
ii) Others**	16,679.8	27,335.1	17,827.1	12,141.1	2,22,146.9	3,24,733.0	4,19,333.0	3,68,864.0
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	-	-	-	-	2,486.0	8,475.0	8,475.0	35,401.0
10. General Economic Services (i + ii)	13,579.1	20,925.0	22,925.0	27,175.0	1,40,770.6	1,83,104.5	1,76,677.2	1,91,821.2
i) Tourism	13,579.1	20,925.0	22,925.0	27,175.0	1,40,707.7	1,68,007.0	1,61,579.7	1,79,128.0
ii) Others@@	-	-	-	-	62.9	15,097.5	15,097.5	12,693.2
2. Non-Development (General Services)	2,35,968.5	3,20,516.1	2,00,655.1	2,80,680.0	6,83,305.8	13,47,211.8	12,14,324.5	11,64,899.4
II. Discharge of Internal Debt (1 to 8)	22,96,163.1	19,05,032.0	19,05,032.0	25,91,022.0	19,59,760.3	39,12,841.6	29,12,841.6	50,84,073.8
1. Market Loans	2,50,000.0	2,40,010.0	2,40,010.0	4,90,000.0	8,00,000.0	17,50,000.0	17,50,000.0	30,00,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	76,096.7	85,000.0	85,000.0	75,000.0	2,03,493.9	2,05,742.4	2,05,742.4	2,30,161.2
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	5,000.0	5,000.0	6,000.0	3,475.8	4,300.0	4,300.0	2,850.0
6. WMA from RBI	18,91,964.8	15,00,000.0	15,00,000.0	19,50,000.0	-	10,00,000.0	-	10,00,000.0
7. Special Securities issued to NSSF	78,101.7	75,000.0	75,000.0	70,000.0	5,12,207.4	5,12,207.4	5,12,207.4	4,10,484.4
8. Others (including 106)	-	22.0	22.0	22.0	4,40,583.2	4,40,591.8	4,40,591.8	4,40,578.3
III. Repayment of Loans to the Centre (1 to 6)	6,810.4	8,621.0	8,553.7	9,543.7	1,79,103.0	67,775.2	74,866.3	56,241.8
1. State Plan Schemes	5,136.0	7,500.0	7,500.0	7,500.0	-	-	-	-
2. Central Plan Schemes	-	1.0	1.0	1.0	-	-	-	-
3. Centrally Sponsored Schemes	-	10.0	10.0	0.0	-	-	-	-
4. Non-Plan Loans	42.7	110.0	42.7	42.7	-	-	-	-
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	1,631.7	1,000.0	1,000.0	2,000.0	1,79,103.0	67,775.2	74,866.3	56,241.8
IV. Loans and Advances by State Governments (1+2)	12,409.4	49,810.0	63,478.0	45,189.3	8,01,497.0	9,22,874.2	9,39,281.2	8,91,541.8
1. Development Purposes (a + b)	12,386.9	49,700.0	63,258.0	45,079.3	8,01,346.5	9,12,752.2	9,25,905.2	8,81,497.8
a) Social Services (1 to 7)	100.0	200.0	3,983.0	110.0	1,10,290.3	1,27,601.9	1,36,754.9	1,23,329.5
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	75.0	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	22,309.4	30,000.0	39,000.0	50,000.0
5. Housing	-	-	3,583.0	-	-	-	-	-
6. Government Servants (Housing)	100.0	200.0	400.0	110.0	5,174.5	6,022.0	6,100.0	7,200.0
7. Others	-	-	-	-	82,806.5	91,579.9	91,579.9	66,129.5

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	UTTARAKHAND				UTTARPRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	12,286.9	49,500.0	59,275.0	44,969.3	6,91,056.2	7,85,150.3	7,89,150.3	7,58,168.3
1. Crop Husbandry	-	24,500.0	20,000.0	17,500.0	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	800.0	10,000.0	10,575.0	500.0	-	1.0	1.0	0.1
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	11,200.0	14,000.0	26,200.0	26,969.3	-	80,549.0	80,549.0	89,126.0
7. Village and Small Industries	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	23,890.3	25,556.0	29,556.0	25,500.0
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	286.9	1,000.0	2,500.0	0.0	6,67,165.9	6,79,044.3	6,79,044.3	6,43,542.2
2. Non-Development Purposes (a + b)	22.5	110.0	220.0	110.0	150.5	10,122.0	13,376.0	10,044.0
a) Government Servants (other than Housing)	-	-	-	-	14.6	22.0	44.0	44.0
b) Miscellaneous	22.5	110.0	220.0	110.0	135.8	10,100.0	13,332.0	10,000.0
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	30,880.8	30,000.0	11,500.0	25,000.0	39,832.2	10,000.0	10,000.0	10,000.0
VII. State Provident Funds, etc. (1 + 2)	1,74,183.3	1,24,051.7	1,27,300.4	1,44,051.7	11,28,487.5	14,81,275.0	14,81,275.0	15,24,395.0
1. State Provident Funds	1,69,285.3	1,19,965.8	1,25,000.0	1,39,965.8	11,00,576.0	14,14,765.0	14,14,765.0	14,52,885.0
2. Others	4,898.0	4,085.9	2,300.4	4,085.9	27,911.5	66,510.0	66,510.0	71,510.0
VIII. Reserve Funds (1 to 4)	76,598.6	1,65,100.9	1,51,219.0	1,65,100.9	8,83,288.0	12,28,079.0	14,50,525.8	23,46,440.9
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	4,000.0	4,000.0	-
2. Sinking Funds	10,000.0	22,300.0	30,000.0	22,300.0	1,50,000.0	2,50,000.0	4,50,000.0	13,00,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	66,598.6	1,42,800.9	1,21,219.0	1,42,800.9	7,33,288.0	9,74,079.0	9,96,525.8	10,46,440.9
IX. Deposits and Advances (1 to 4)	5,63,005.6	4,56,281.8	2,83,695.1	4,76,281.8	38,11,397.6	28,32,400.1	28,32,400.1	32,92,025.1
1. Civil Deposits	2,04,624.8	2,44,992.2	2,10,321.3	2,44,992.2	21,77,854.7	11,99,100.1	11,99,100.1	15,49,100.1
2. Deposits of Local Funds	2,03,413.5	64,899.9	58,268.8	84,899.9	2,50,188.4	3,11,200.0	3,11,200.0	3,27,225.0
3. Civil Advances	-	16,909.6	13,105.0	16,909.6	12,252.6	-	-	-
4. Others	1,54,967.4	1,29,480.0	2,000.0	1,29,480.0	13,71,101.9	13,22,100.0	13,22,100.0	14,15,700.0
X. Suspense and Miscellaneous (1 to 4)	70,97,687.9	2,90,259.8	1,23,439.3	2,90,259.8	27,91,72,079.5	4,08,61,482.8	4,08,61,795.8	4,18,66,382.8
1. Suspense	1,63,352.3	30,996.0	23,439.3	30,996.0	-14,085.0	1,38,740.0	1,38,740.0	1,38,740.0
2. Cash Balance Investment Accounts	14,56,395.2	1,48,000.0	-	1,48,000.0	7,45,02,638.6	2,90,00,000.0	2,90,00,000.0	3,00,00,000.0
3. Deposits with RBI	-	-	-	-	15,49,47,307.7	-	-	-
4. Others	54,77,940.4	1,11,263.8	1,00,000.0	1,11,263.8	4,97,36,218.2	1,17,22,742.8	1,17,23,055.8	1,17,27,642.8
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	474.4	55,138.8	2,99,493.0	55,138.8	24,22,379.3	5,00,000.0	5,00,000.0	5,00,000.0
A. Surplus (+)/Deficit (-) on Revenue Account	3,34,105.5	4,73,712.9	2,85,235.8	2,58,587.7	36,01,330.2	74,14,707.3	59,00,813.1	79,51,635.6
B. Surplus (+)/Deficit(-) on Capital Account	-4,57,200.7	-4,28,981.7	-2,67,956.1	-2,09,619.9	-12,03,726.5	-83,74,846.2	-76,95,697.3	-1,05,50,976.1
C. Overall Surplus (+)/Deficit (-) (A+B)	-1,23,095.2	44,731.2	17,279.7	48,967.8	23,97,603.7	-9,60,138.9	-17,94,884.2	-25,99,340.5
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-1,23,095.2	44,731.2	17,279.7	48,967.8	23,97,603.7	-9,60,138.9	-17,94,884.2	-25,99,340.5
i. Increase (+)/Decrease (-) in Cash Balances	2,947.8	6,731.2	17,279.7	10,967.8	177.3	-9,60,138.9	-17,94,884.2	-19,99,340.5
a) Opening Balance	-13,182.0	616.0	-10,234.2	7,045.5	10,277.3	38,18,966.0	10,454.6	-17,84,429.6
b) Closing Balance	-10,234.2	7,347.2	7,045.5	18,013.3	10,454.6	28,58,827.1	-17,84,429.6	-37,83,770.1
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-65,337.0	38,000.0	-	38,000.0	23,97,426.3	-	-	-6,00,000.0
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-60,706.0	-	-	-	-	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WESTBENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	12,18,68,791.6	12,89,10,178.6	13,21,60,119.9	13,71,90,594.9
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	60,10,863.4	67,91,326.3	60,99,210.4	72,81,872.3
I. Total Capital Outlay (1+2)	28,96,309.4	35,86,554.8	29,14,726.6	39,33,774.5
1. Development (a+b)	28,38,655.7	34,29,490.7	28,14,312.0	37,89,659.7
(a) Social Services (1 to 9)	10,31,901.4	13,81,346.3	11,71,843.5	19,72,472.0
1. Education, Sports, Art and Culture	51,176.5	1,22,757.3	67,031.5	1,16,042.8
2. Medical and Public Health	1,34,595.6	2,86,883.1	2,69,321.6	2,69,979.2
3. Family Welfare	–	–	–	–
4. Water Supply and Sanitation	6,31,608.4	3,13,700.0	4,53,517.4	10,29,357.6
5. Housing	18,340.2	28,926.4	18,423.1	25,477.5
6. Urban Development	1,31,927.4	3,76,206.3	2,37,040.4	2,96,240.4
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	46,123.5	2,06,778.3	88,687.8	1,89,205.4
8. Social Security and Welfare	14,038.0	27,787.0	28,577.4	26,452.0
9. Others*	4,091.8	18,308.0	9,244.3	19,717.2
(b) Economic Services (1 to 10)	18,06,754.4	20,48,144.4	16,42,468.5	18,17,187.8
1. Agriculture and Allied Activities (i to xi)	60,787.0	1,08,855.9	88,432.0	1,05,343.7
i) Crop Husbandry	7,310.2	24,094.0	8,109.6	5,862.6
ii) Soil and Water Conservation	7.8	16.5	16.5	16.6
iii) Animal Husbandry	26,639.8	15,440.0	22,091.0	15,205.0
iv) Dairy Development	5,286.1	4,250.0	7,471.4	4,345.0
v) Fisheries	3,363.1	8,350.0	4,585.3	8,530.0
vi) Forestry and Wild Life	8,524.5	11,436.0	7,265.6	10,399.9
vii) Plantations	–	–	–	–
viii) Food Storage and Warehousing	1,313.5	11,567.5	6,321.1	10,167.5
ix) Agricultural Research and Education	592.3	1,880.0	1,200.0	1,916.0
x) Co-operation	4,387.5	1,721.9	1,125.7	1,927.8
xi) Others@	3,362.4	30,100.0	30,245.9	46,973.4
2. Rural Development	4,96,546.3	3,31,764.1	3,50,591.9	65,875.5
3. Special Area Programmes	89,522.0	2,23,201.7	1,33,358.6	2,08,717.0
of which: Hill Areas	–	–	–	–
4. Irrigation and Flood Control	2,64,982.7	3,98,722.0	2,37,988.9	3,69,221.9
5. Energy	2,22,181.2	2,03,500.0	2,07,432.0	2,16,338.0
6. Industry and Minerals (i to iv)	45,304.5	1,66,152.5	1,00,445.6	1,58,084.1
i) Village and Small Industries	22,898.1	57,699.3	29,984.5	49,551.4
ii) Iron and Steel Industries	–	–	–	–
iii) Non-Ferrous Mining and Metallurgical Industries	–	0.1	0.1	0.1
iv) Others#	22,406.4	1,08,453.1	70,461.0	1,08,532.6

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WESTBENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
7. Transport (i + ii)	6,19,068.0	5,85,043.4	5,03,503.0	6,61,156.6
i) Roads and Bridges	5,88,234.1	5,10,787.0	4,55,955.1	5,86,382.0
ii) Others**	30,833.9	74,256.4	47,547.9	74,774.6
8. Communications	–	–	–	–
9. Science, Technology and Environment	–	–	–	–
10. General Economic Services (i + ii)	8,362.6	30,905.0	20,716.6	32,451.0
i) Tourism	4,386.0	20,505.0	12,056.6	20,800.0
ii) Others@@	3,976.6	10,400.0	8,660.0	11,651.0
2. Non-Development (General Services)	57,653.7	1,57,064.0	1,00,414.6	1,44,114.8
II. Discharge of Internal Debt (1 to 8)	28,61,469.3	59,77,478.5	59,41,393.4	46,11,257.2
1. Market Loans	21,00,000.0	21,90,000.0	21,90,000.0	24,00,000.0
2. Loans from LIC	–	–	–	–
3. Loans from National Bank for Agriculture and Rural Development	–	–	–	–
4. Loans from SBI and other Banks	–	–	–	–
5. Loans from National Co-operative Development Corporation	8,125.3	8,475.0	7,740.0	7,795.0
6. WMA from RBI	–	30,00,000.0	30,00,000.0	15,00,000.0
7. Special Securities issued to NSSF	6,33,999.5	6,33,999.5	6,33,999.5	5,36,077.9
8. Others (including 106)	1,19,344.5	1,45,004.0	1,09,654.0	1,67,384.3
III. Repayment of Loans to the Centre (1 to 6)	1,73,671.7	1,65,262.9	1,59,951.1	1,61,951.1
1. State Plan Schemes	42,848.8	23,764.2	23,764.2	23,764.2
2. Central Plan Schemes	–	–	–	–
3. Centrally Sponsored Schemes	–	–	–	–
4. Non-Plan Loans	43,462.6	43,498.7	43,186.9	43,186.9
5. Loans for Special Schemes	–	–	–	–
6. Other Loans for States/Union Territories with legislature schemes	87,360.3	98,000.0	93,000.0	95,000.0
IV. Loans and Advances by State Governments (1+2)	79,413.0	62,030.2	83,139.3	74,889.5
1. Development Purposes (a + b)	79,403.2	62,005.2	83,118.3	74,867.5
a) Social Services (1 to 7)	18,670.3	15,300.0	49,530.0	25,213.0
1. Education, Sports, Art and Culture	–	–	–	–
2. Medical and Public Health	15.0	40.0	20.0	23.0
3. Family Welfare	–	–	–	–
4. Water Supply and Sanitation	–	–	–	–
5. Housing	–	–	–	–
6. Government Servants (Housing)	76.0	550.0	550.2	550.0
7. Others	18,579.3	14,710.0	48,959.9	24,640.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	WESTBENGAL			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
b) Economic Services (1 to 10)	60,732.9	46,705.2	33,588.3	49,654.5
1. Crop Husbandry	-	1.0	0.6	1.1
2. Soil and Water Conservation	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-
4. Co-operation	-	30.0	18.0	20.0
5. Major and Medium Irrigation, etc.	-	-	-	-
6. Power Projects	30,000.0	100.0	2,560.0	200.0
7. Village and Small Industries	1.3	12.3	5.0	5.0
8. Other Industries and Minerals	-	0.0	0.0	0.0
9. Rural Development	-	-	-	-
10. Others	30,731.7	46,561.9	31,004.7	49,428.4
2. Non-Development Purposes (a + b)	9.8	25.0	21.0	22.0
a) Government Servants (other than Housing)	9.8	25.0	21.0	22.0
b) Miscellaneous	-	-	-	-
V. Inter-State Settlement	-	-	-	-
VI. Contingency Fund	4,194.5	-	2,594.3	-
VII. State Provident Funds, etc. (1 + 2)	3,93,899.4	4,16,067.1	3,52,560.0	3,87,750.5
1. State Provident Funds	3,89,449.8	4,11,392.1	3,48,050.0	3,83,175.0
2. Others	4,449.6	4,675.0	4,510.0	4,575.5
VIII. Reserve Funds (1 to 4)	2,13,536.8	97,365.9	3,97,413.5	76,421.6
1. Depreciation/Renewal Reserve Funds	-	-	-	-
2. Sinking Funds	1,12,633.1	-2,09,200.0	1,55,000.0	-3,08,200.0
3. Famine Relief Fund	-	-	-	-
4. Others	1,00,903.8	3,06,565.9	2,42,413.5	3,84,621.6
IX. Deposits and Advances (1 to 4)	1,14,16,367.8	1,26,96,383.4	1,19,09,870.8	1,22,77,172.3
1. Civil Deposits	7,30,426.6	8,68,516.9	8,16,797.3	8,78,789.2
2. Deposits of Local Funds	27,24,366.5	29,59,948.5	21,43,859.5	22,28,468.5
3. Civil Advances	-	-	-	-
4. Others	79,61,574.7	88,67,918.0	89,49,214.0	91,69,914.6
X. Suspense and Miscellaneous (1 to 4)	10,38,29,990.3	10,59,07,797.9	11,03,98,139.9	11,56,67,066.6
1. Suspense	34,576.8	1,09,403.6	1,09,403.6	67,710.0
2. Cash Balance Investment Accounts	2,87,70,427.7	2,82,50,375.0	2,90,15,676.0	3,09,09,796.0
3. Deposits with RBI	5,73,84,383.7	5,85,49,700.0	5,96,79,758.0	6,26,63,746.0
4. Others	1,76,40,602.1	1,89,98,319.4	2,15,93,302.3	2,20,25,814.7
XI. Appropriation to Contingency Fund	-	-	-	-
XII. Remittances	-60.6	1,238.0	331.1	311.6
A. Surplus (+)/Deficit (-) on Revenue Account	-25,69,186.8	-31,95,166.8	-43,26,166.9	-35,31,494.9
B. Surplus (+)/Deficit(-) on Capital Account	30,39,669.6	26,14,966.6	42,86,788.1	27,27,578.2
C. Overall Surplus (+)/Deficit (-) (A+B)	4,70,482.7	-5,80,200.2	-39,378.8	-8,03,916.7
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	4,70,482.7	-5,80,200.0	-39,378.8	-8,03,916.7
i. Increase (+)/Decrease (-) in Cash Balances	1,640.0	-200.0	25.2	-299.7
a) Opening Balance	-1,376.7	-500.0	263.3	288.5
b) Closing Balance	263.3	-700.0	288.5	-11.2
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	4,68,842.7	-5,80,000.0	-39,404.0	-8,03,617.0
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	15,48,837.9	15,08,924.7	14,79,426.2	28,11,548.5	2,23,249.5	39,90,597.3	40,03,625.1	40,83,855.6
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	15,48,837.9	15,08,924.7	14,79,426.2	28,11,548.5	1,39,598.1	1,73,019.7	1,66,233.5	1,97,528.0
I. Total Capital Outlay (1+2)	6,85,540.9	5,91,940.7	4,85,678.2	17,22,414.5	43,915.4	77,640.9	71,861.1	97,571.7
1. Development (a+b)	6,38,607.2	5,32,250.2	4,43,020.1	15,67,023.3	39,011.1	66,205.8	63,678.6	83,934.5
(a) Social Services (1 to 9)	2,67,847.2	2,66,759.5	2,36,179.3	6,16,335.5	11,870.2	30,377.5	27,668.4	31,546.3
1. Education, Sports, Art and Culture	72,235.1	29,005.0	40,139.6	1,58,630.5	3,044.0	6,833.0	6,119.4	8,523.5
2. Medical and Public Health	87,505.3	67,175.5	73,514.3	3,45,179.0	3,343.8	13,174.7	11,569.1	9,378.9
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	4,906.4	7,088.0	6,822.0	8,805.0
5. Housing	8,145.2	100.0	500.0	8,000.0	160.7	120.0	235.0	320.0
6. Urban Development	91,611.5	1,57,601.0	1,09,600.0	85,490.6	61.8	1,243.0	720.5	2,297.0
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,804.7	6,850.0	4,653.0	6,600.0	24.8	1,072.1	1,242.1	622.6
8. Social Security and Welfare	2,655.0	1,198.5	5,386.0	4,610.0	136.8	475.1	490.0	1,033.2
9. Others*	1,890.4	4,829.5	2,386.5	7,825.5	191.9	371.6	470.3	566.2
(b) Economic Services (1 to 10)	3,70,760.0	2,65,490.7	2,06,840.8	9,50,687.8	27,140.9	35,828.3	36,010.2	52,388.2
1. Agriculture and Allied Activities (i to xi)	7,994.0	3,949.7	10,516.7	9,992.3	2,699.7	3,758.7	2,773.1	3,317.4
i) Crop Husbandry	-	-	-	-	43.4	933.1	286.9	1,026.5
ii) Soil and Water Conservation	-	-	-	-	-	-	-	-
iii) Animal Husbandry	69.7	1,139.0	326.0	4,710.0	10.1	156.6	156.6	10.1
iv) Dairy Development	-	-	-	-	-	-	-	-
v) Fisheries	22.6	25.0	25.0	25.0	2,623.3	2,158.3	1,812.3	1,745.0
vi) Forestry and Wild Life	7,873.1	2,569.0	9,949.0	5,060.0	15.1	253.9	262.8	346.5
vii) Plantations	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-
ix) Agricultural Research and Education	-	-	-	-	-	-	-	-
x) Co-operation	28.6	216.7	216.7	197.3	7.8	256.8	254.4	97.3
xi) Others@	-	-	-	-	-	-	-	92.0
2. Rural Development	15,272.2	90,033.0	17,078.1	99,956.7	14.9	23.0	13.8	16.5
3. Special Area Programmes of which: Hill Areas	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	8,305.2	8,505.0	10,300.0	31,300.0	1,494.3	3,963.4	4,485.0	10,819.0
5. Energy	-	4,800.0	200.0	19,100.0	2,938.6	9,269.0	6,404.7	6,551.0
6. Industry and Minerals (i to iv)	17.9	357.0	66.0	66.0	10.0	72.5	46.2	2,509.3
i) Village and Small Industries	17.9	357.0	66.0	66.0	10.0	72.5	46.2	509.3
ii) Iron and Steel Industries	-	-	-	-	-	-	-	-
iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-
iv) Others#	-	-	-	-	-	-	-	2,000.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
7. Transport (i + ii)	3,38,460.8	1,53,783.0	1,67,114.2	5,47,665.3	16,063.3	18,087.2	20,071.9	26,272.5
i) Roads and Bridges	1,93,613.9	1,21,600.0	1,04,741.2	3,05,350.0	14,926.4	16,936.6	18,412.2	20,794.2
ii) Others**	1,44,846.9	32,183.0	62,373.0	2,42,315.3	1,136.9	1,150.6	1,659.8	5,478.3
8. Communications	-	-	-	-	-	-	-	-
9. Science, Technology and Environment	69.3	134.0	117.7	180.0	35.5	277.3	157.5	1,221.6
10. General Economic Services (i + ii)	640.6	3,929.0	1,448.1	2,42,427.5	3,884.7	377.3	2,058.1	1,681.0
i) Tourism	38.3	1.0	100.0	25.0	3,859.8	262.5	1,990.0	1,318.0
ii) Others@@	602.3	3,928.0	1,348.1	2,42,402.5	24.9	114.8	68.1	363.0
2. Non-Development (General Services)	46,933.7	59,690.5	42,658.1	1,55,391.2	4,904.3	11,435.1	8,182.4	13,637.2
II. Discharge of Internal Debt (1 to 8)	-	-	-	-	71,737.7	80,611.2	80,416.3	89,200.2
1. Market Loans	-	-	-	-	62,500.0	72,038.0	72,038.0	80,000.0
2. Loans from LIC	-	-	-	-	-	-	-	-
3. Loans from National Bank for Agriculture and Rural Development	-	-	-	-	3,193.7	2,250.0	2,150.0	2,300.0
4. Loans from SBI and other Banks	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-
8. Others (including 106)	-	-	-	-	6,044.0	6,323.2	6,228.3	6,900.2
III. Repayment of Loans to the Centre (1 to 6)	4,99,368.8	4,91,433.0	4,91,433.0	4,64,167.0	23,936.7	14,694.0	13,946.1	10,706.1
1. State Plan Schemes	-	-	-	-	10,829.6	2,266.0	2,266.0	334.0
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-
4. Non-Plan Loans	2,76,450.6	2,68,514.0	2,68,514.0	2,41,248.0	13,107.1	12,214.0	11,680.0	10,372.0
5. Loans for Special Schemes	-	-	-	-	-	-	-	-
6. Other Loans for States/Union Territories with legislature schemes	2,22,918.2	2,22,919.0	2,22,919.0	2,22,919.0	-	214.0	0.1	0.1
IV. Loans and Advances by State Governments (1+2)	3,63,928.2	4,25,551.0	5,02,315.0	6,24,967.0	8.3	73.7	10.0	50.0
1. Development Purposes (a + b)	2,43,919.7	3,35,521.0	2,62,285.0	3,64,837.0	-	25.0	-	25.0
a) Social Services (1 to 7)	1,64,469.7	2,95,400.0	1,12,175.0	1,58,383.0	-	25.0	-	25.0
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	1,64,444.2	2,95,300.0	1,12,075.0	1,58,283.0	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	25.5	100.0	100.0	100.0	-	25.0	-	25.0
7. Others	-	-	-	-	-	-	-	-

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
b) Economic Services (1 to 10)	79,450.0	40,121.0	1,50,110.0	2,06,454.0	-	-	-	-
1. Crop Husbandry	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	-	-	-	-
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	120.0	10.0	95.0	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-
10. Others	79,450.0	40,001.0	1,50,100.0	2,06,359.0	-	-	-	-
2. Non-Development Purposes (a + b)	1,20,008.5	90,030.0	2,40,030.0	2,60,130.0	8.3	48.7	10.0	25.0
a) Government Servants (other than Housing)	8.5	30.0	30.0	30.0	8.3	48.7	10.0	25.0
b) Miscellaneous	1,20,000.0	90,000.0	2,40,000.0	2,60,100.0	-	-	-	-
V. Inter-State Settlement	-	-	-	-	-	-	-	-
VI. Contingency Fund	-	-	-	-	-	-	-	-
VII. State Provident Funds, etc. (1 + 2)	-	-	-	-	23,362.2	30,500.0	32,500.0	34,500.0
1. State Provident Funds	-	-	-	-	23,064.6	30,000.0	32,000.0	34,000.0
2. Others	-	-	-	-	297.6	500.0	500.0	500.0
VIII. Reserve Funds (1 to 4)	-	-	-	-	7,415.2	5,000.0	5,000.0	5,000.0
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	7,415.2	5,000.0	5,000.0	5,000.0
3. Famine Relief Fund	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-
IX. Deposits and Advances (1 to 4)	-	-	-	-	16,746.1	17,706.7	20,201.0	20,807.0
1. Civil Deposits	-	-	-	-	16,680.4	17,633.6	20,130.0	20,733.9
2. Deposits of Local Funds	-	-	-	-	-	1.0	1.0	1.0
3. Civil Advances	-	-	-	-	65.8	72.1	70.0	72.1
4. Others	-	-	-	-	-	0.0	-	-
X. Suspense and Miscellaneous (1 to 4)	-	-	-	-	-1,847.1	37,23,170.8	37,79,690.7	38,26,020.6
1. Suspense	-	-	-	-	-1,886.9	2,060.0	200.0	206.0
2. Cash Balance Investment Accounts	-	-	-	-	-	24,51,067.6	24,55,969.7	24,65,793.6
3. Deposits with RBI	-	-	-	-	-	12,70,000.0	13,23,500.0	13,60,000.0
4. Others	-	-	-	-	39.8	43.3	21.0	21.0
XI. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-
XII. Remittances	-	-	-	-	37,975.0	41,200.0	-	-
A. Surplus (+)/Deficit (-) on Revenue Account	6,46,229.8	3,23,118.7	8,31,371.9	9,66,131.5	-2,403.8	-33,616.3	-40,402.5	-12,614.0
B. Surplus (+)/Deficit(-) on Capital Account	-15,39,012.9	-4,71,013.7	-10,77,171.9	-12,62,593.5	-9,081.2	43,112.9	46,640.7	17,904.2
C. Overall Surplus (+)/Deficit (-) (A+B)	-8,92,783.2	-1,47,895.0	-2,45,800.0	-2,96,462.0	-11,484.9	9,496.6	6,238.1	5,290.2
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	-8,92,783.0	-1,47,895.0	-2,45,800.0	-2,96,462.0	-11,484.9	9,496.6	6,238.1	5,290.2
i. Increase (+)/Decrease (-) in Cash Balances	-8,92,783.0	-1,47,895.0	-2,45,800.0	-2,96,462.0	-11,484.9	-9,627.6	-10,492.4	3,128.2
a) Opening Balance	14,35,045.0	1,47,895.0	5,42,262.0	2,96,462.0	2,03,683.5	1,19,670.0	1,11,747.5	1,01,255.1
b) Closing Balance	5,42,262.0	-	2,96,462.0	-	1,92,198.5	1,10,042.5	1,01,255.1	1,04,383.3
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-	-	-	-	-	19,124.2	16,730.5	2,162.0
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-	-	-	-	-

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ALL STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL CAPITAL DISBURSEMENTS (I to XII)	1,50,38,81,112.0	1,01,31,60,057.4	1,04,86,14,113.9	1,11,63,96,825.8
TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$	12,84,68,402.1	15,30,37,062.2	15,12,82,440.2	17,14,63,292.1
I. Total Capital Outlay (1+2)	7,47,30,579.1	9,17,64,301.6	9,06,71,350.8	10,56,07,074.1
1. Development (a+b)	7,04,17,143.7	8,53,57,826.5	8,48,05,446.5	9,81,38,143.6
(a) Social Services (1 to 9)	2,31,63,142.0	2,98,31,158.5	3,02,02,929.3	3,68,47,465.4
1. Education, Sports, Art and Culture	35,84,722.2	45,33,936.6	43,40,049.1	54,54,078.0
2. Medical and Public Health	32,01,475.6	43,55,255.1	46,65,056.0	55,68,607.5
3. Family Welfare	2,12,786.9	2,73,917.3	3,18,709.2	3,36,627.4
4. Water Supply and Sanitation	83,62,994.3	94,68,742.2	91,42,291.7	1,20,66,119.9
5. Housing	9,85,689.4	13,72,032.5	14,28,038.6	16,31,457.8
6. Urban Development	49,47,781.7	59,52,447.6	67,99,421.6	70,41,766.3
7. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	–	–	–	–
8. Social Security and Welfare	11,85,968.4	24,95,916.2	21,57,600.4	32,15,065.7
9. Others*	3,11,057.1	6,60,995.2	7,30,769.4	7,87,174.4
9. Others*	3,70,666.4	7,17,915.8	6,20,993.4	7,46,568.5
(b) Economic Services (1 to 10)	4,72,54,001.6	5,55,26,668.0	5,46,02,517.1	6,12,90,678.2
1. Agriculture and Allied Activities (i to xi)	25,83,189.7	32,73,754.7	28,80,656.6	33,02,406.3
i) Crop Husbandry	1,49,635.0	4,64,968.7	3,54,044.0	4,62,343.6
ii) Soil and Water Conservation	3,68,931.5	4,35,421.3	3,80,884.7	4,72,733.2
iii) Animal Husbandry	1,25,906.0	1,78,920.1	1,93,968.7	2,07,186.8
iv) Dairy Development	38,431.2	93,103.4	86,648.8	81,724.6
v) Fisheries	1,50,405.1	2,22,153.3	2,28,873.0	2,67,404.7
vi) Forestry and Wild Life	6,27,007.4	9,50,971.8	7,79,508.2	9,37,638.2
vii) Plantations	–	0.0	200.0	300.0
viii) Food Storage and Warehousing	7,74,252.0	5,33,797.5	4,69,687.1	4,65,370.1
ix) Agricultural Research and Education	29,648.3	72,588.1	67,148.9	84,097.7
x) Co-operation	2,62,758.0	2,42,703.6	2,23,992.9	2,24,507.5
xi) Others@	56,215.3	79,127.1	95,700.6	99,100.1
2. Rural Development	46,62,404.6	61,33,854.2	53,63,398.8	58,90,777.4
3. Special Area Programmes	6,74,453.1	9,44,015.7	8,47,349.5	10,39,003.2
of which: Hill Areas	20,574.7	40,560.0	35,335.0	42,985.0
4. Irrigation and Flood Control	1,33,26,636.7	1,43,04,823.4	1,34,47,388.5	1,59,53,947.6
5. Energy	41,33,657.1	55,71,490.4	52,58,585.2	61,88,293.7
6. Industry and Minerals (i to iv)	10,08,097.8	13,89,935.0	13,18,637.2	12,70,454.8
i) Village and Small Industries	2,44,274.0	3,47,376.3	3,48,935.8	3,91,721.9
ii) Iron and Steel Industries	2,041.8	1,200.0	176.7	2,835.0
iii) Non-Ferrous Mining and Metallurgical Industries	87,012.6	1,15,362.2	1,17,511.9	1,17,933.8
iv) Others#	6,74,769.3	9,25,996.4	8,52,012.8	7,57,964.1

Appendix IV

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	ALL STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
7. Transport (i + ii)	1,86,14,888.2	2,11,88,445.8	2,28,20,286.6	2,35,84,115.4
i) Roads and Bridges	1,71,23,140.8	1,95,35,541.4	2,10,26,379.1	2,13,97,870.8
ii) Others**	14,91,747.4	16,52,904.4	17,93,907.5	21,86,244.6
8. Communications	10,237.0	13,190.1	5,568.1	16,325.1
9. Science, Technology and Environment	77,929.7	1,56,931.9	1,28,487.1	1,53,782.2
10. General Economic Services (i + ii)	21,62,507.6	25,50,226.9	25,32,159.6	38,91,572.3
i) Tourism	4,63,686.6	7,50,016.4	7,77,046.2	9,41,670.5
ii) Others@@	16,98,821.0	18,00,210.4	17,55,113.4	29,49,901.9
2. Non-Development (General Services)	43,13,435.4	64,06,475.1	58,65,904.3	74,68,930.6
II. Discharge of Internal Debt (1 to 8)	8,68,12,269.7	8,21,66,875.4	8,75,86,282.1	9,07,88,692.1
1. Market Loans	2,65,98,748.2	2,96,22,691.2	2,96,12,753.9	3,48,38,878.6
2. Loans from LIC	37,263.7	31,313.7	32,551.5	24,642.5
3. Loans from National Bank for Agriculture and Rural Development	29,47,448.6	31,33,226.3	31,70,062.1	35,41,172.9
4. Loans from SBI and other Banks	1,56,303.8	1,68,962.6	1,69,573.0	1,89,348.0
5. Loans from National Co-operative Development Corporation	12,55,667.1	14,99,539.0	14,65,280.8	14,87,488.0
6. WMA from RBI	4,16,42,677.1	3,21,97,503.2	3,85,30,537.4	3,63,25,103.1
7. Special Securities issued to NSSF	45,93,832.2	47,04,496.1	47,92,321.2	43,63,310.8
8. Others (including 106)	95,80,329.0	1,08,09,143.4	98,13,202.2	1,00,18,748.3
III. Repayment of Loans to the Centre (1 to 6)	27,48,321.1	28,74,410.1	29,17,540.4	28,77,780.7
1. State Plan Schemes	11,07,870.2	10,36,549.7	10,09,863.1	9,29,315.2
2. Central Plan Schemes	29.8	190.2	101.7	107.0
3. Centrally Sponsored Schemes	609.1	589.6	589.6	533.9
4. Non-Plan Loans	3,36,658.1	3,31,486.7	3,30,487.3	2,99,796.7
5. Loans for Special Schemes	101.6	94.8	74.4	27.6
6. Other Loans for States/Union Territories with legislature schemes	13,03,052.2	15,05,499.0	15,76,424.3	16,48,000.3
IV. Loans and Advances by State Governments (1+2)	59,76,213.2	85,97,940.8	88,07,377.3	87,04,196.3
1. Development Purposes (a + b)	56,92,998.7	83,17,097.7	83,76,198.1	82,51,198.0
a) Social Services (1 to 7)	26,16,887.0	42,50,668.3	40,36,476.6	39,82,561.4
1. Education, Sports, Art and Culture	2,85,493.8	1,88,260.0	2,62,550.0	2,15,100.0
2. Medical and Public Health	1,60,935.3	1,57,738.0	1,51,215.0	1,23,723.0
3. Family Welfare	-	-	-	-
4. Water Supply and Sanitation	3,92,994.4	9,00,554.3	7,26,314.3	8,61,069.5
5. Housing	1,53,772.1	1,58,819.0	1,66,438.5	2,14,348.1
6. Government Servants (Housing)	1,50,713.9	1,94,812.0	2,03,804.2	2,20,236.8
7. Others	14,72,977.6	26,50,485.0	25,26,154.6	23,48,084.0

Appendix IV : Capital Expenditure of States and Union Territories with Legislature (Concl'd.)

(₹ Lakh)

Item	ALL STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
b) Economic Services (1 to 10)	30,76,111.7	40,66,429.4	43,39,721.5	42,68,636.5
1. Crop Husbandry	95,507.0	65,564.2	58,663.4	60,588.6
2. Soil and Water Conservation	-	-	-	-
3. Food Storage and Warehousing	44,412.6	49,567.1	34,911.9	70,694.1
4. Co-operation	1,00,038.2	37,643.7	4,17,497.1	16,147.8
5. Major and Medium Irrigation, etc.	2,21,515.3	9,87,701.0	9,87,701.0	9,87,701.0
6. Power Projects	8,49,219.2	10,98,966.2	10,39,845.6	10,35,137.3
7. Village and Small Industries	58,475.4	53,839.6	51,983.3	48,996.9
8. Other Industries and Minerals	56,323.4	91,876.1	77,842.3	1,11,400.1
9. Rural Development	939.5	700.0	601.0	800.0
10. Others	16,49,681.1	16,80,571.6	16,70,675.8	19,37,170.8
2. Non-Development Purposes (a + b)	2,83,214.5	2,80,843.1	4,31,179.2	4,52,998.4
a) Government Servants (other than Housing)	1,55,764.3	1,75,213.1	1,66,956.7	1,76,233.3
b) Miscellaneous	1,27,450.2	1,05,630.0	2,64,222.5	2,76,765.0
V. Inter-State Settlement	1,432.3	745.8	158.5	211.2
VI. Contingency Fund	3,57,554.4	3,90,600.0	4,31,097.2	3,45,600.0
VII. State Provident Funds, etc. (1 + 2)	2,42,03,142.2	2,65,32,626.8	2,64,04,586.8	2,76,94,699.1
1. State Provident Funds	91,39,849.3	98,74,920.0	99,76,432.9	1,03,41,190.5
2. Others	1,50,63,292.9	1,66,57,706.8	1,64,28,153.8	1,73,53,508.6
VIII. Reserve Funds (1 to 4)	1,16,19,157.2	1,16,58,157.4	1,33,57,124.7	1,49,53,478.9
1. Depreciation/Renewal Reserve Funds	9,887.0	13,074.2	15,274.2	11,476.3
2. Sinking Funds	37,01,097.8	21,48,451.9	25,92,006.1	33,47,996.2
3. Famine Relief Fund	-	1.0	1.0	1.0
4. Others	79,08,172.4	94,96,630.2	1,07,49,843.4	1,15,94,005.4
IX. Deposits and Advances (1 to 4)	11,93,94,673.2	11,95,71,305.9	12,34,13,646.4	13,11,36,779.6
1. Civil Deposits	4,60,98,830.9	4,26,89,421.8	4,37,34,335.6	4,67,17,546.0
2. Deposits of Local Funds	3,23,22,355.3	3,36,31,184.8	3,11,10,605.8	3,83,99,128.0
3. Civil Advances	7,04,067.8	4,11,884.9	3,97,169.6	4,72,886.4
4. Others	4,02,69,419.3	4,28,38,814.4	4,81,71,535.4	4,55,47,219.3
X. Suspense and Miscellaneous (1 to 4)	1,14,99,04,269.2	65,00,43,382.0	67,33,77,512.4	71,22,69,932.8
1. Suspense	1,58,07,427.9	20,05,553.0	1,57,03,913.0	1,56,03,163.4
2. Cash Balance Investment Accounts	49,81,53,714.8	37,80,93,193.3	36,50,22,120.0	39,46,55,070.1
3. Deposits with RBI	43,84,08,383.1	18,76,52,758.2	20,56,98,238.2	21,34,49,075.5
4. Others	19,75,34,743.5	8,22,91,877.5	8,69,53,241.2	8,85,62,623.8
XI. Appropriation to Contingency Fund	-	-	85,000.0	-
XII. Remittances	2,81,33,500.5	1,95,59,711.7	2,15,62,437.3	2,20,18,381.0
A. Surplus (+)/Deficit (-) on Revenue Account	-93,43,688.6	-80,11,947.0	-1,90,22,057.1	-81,57,387.0
B. Surplus (+)/Deficit (-) on Capital Account	1,52,37,784.9	37,07,334.8	68,38,977.8	-16,14,920.9
C. Overall Surplus (+)/Deficit (-) (A+B)	58,94,096.3	-43,04,612.3	-1,21,83,079.4	-97,72,307.9
D. Financing of Surplus (+)/Deficit (-) (C = i to iii)	58,94,096.3	-43,04,613.4	-1,21,83,080.6	-97,72,308.9
i. Increase (+)/Decrease (-) in Cash Balances	10,13,159.0	-15,82,928.1	-92,07,390.9	-51,54,796.0
a) Opening Balance	1,34,24,382.6	1,50,96,611.8	1,52,75,407.4	1,17,46,357.7
b) Closing Balance	1,44,37,541.5	1,35,13,683.8	60,68,016.5	65,91,561.8
ii. Withdrawals from (-)/Additions to (+) Cash Balance Investment Account (net)	-	-	-	-
iii. Increase (-)/Decrease (+) in Ways and Means Advances and Overdrafts from RBI (net)	-	-	-	-
	-3,40,716.3	100.0	-1,23,907.8	9,999.1

\$: Sum of Items I to IV while items at II(4) and II(6) are excluded item II(4) has been taken on a net basis under capital receipts while item II(6) has been taken as financing item for overall surplus/deficit.

* : Include outlay on Information and Publicity, other Social Services, etc.

@ : Include outlay on other Agricultural Programmes, etc.

: Include outlay on Cement and Non-Metallic Industries, Petro-Chemical Industries, Chemical Industries, Engineering Industries, Telecommunication and Electronic Industries, Consumer Industries, Atomic Energy Industries, other Industries and Minerals, etc.

** : Include outlay on Indian Railway Commercial Lines, Indian Railway Strategic Lines, Ports and Light Houses, Shipping, Civil Aviation, Road Transport, Inland Water Transport, Other Transport, etc.

@@ : Include outlay on Foreign Trade and Export Promotion Technology, other General Economic Services, Investments in General Financial and Trading Institutions, International Financial Institutions, etc.

Note: Data pertaining to Jammu and Kashmir for 2023-24 are taken from CAG and are provisional.

Source: Budget documents of State governments.

NOTES TO APPENDICES

Appendix I:

1. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others' except for Sales Tax where the relevant amount is shown against the sub-group 'State Sales Tax'.
2. Where the break-up of grants for 'Central Plan Schemes' and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
3. The data are subject to rounding-off.

Appendix II:

1. Where details are not available in respect of one or several sub-groups under major groups, the relevant amount is shown against the sub-group 'Others'.
2. The data are subject to rounding-off.

Appendix III:

1. All figures are on a gross basis including those under 'Public Account'. Further, WMA from RBI is included under 'Internal Debt' while 'Cash Balance Investment Account' and 'Deposits with RBI' are included under 'Suspense and Miscellaneous'. Total capital receipts taking public accounts on a net basis are also given to provide comparable data with those of the previous years.
2. Sub-groups 'Small Savings, Provident Funds, etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous' and 'Remittances' pertain to the 'Public Account'.
3. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others'.
4. Where the break-up of loans for 'Central Plan Schemes', and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
5. The data are subject to rounding-off.

Appendix IV:

1. All figures are on a gross basis including those under 'Public Account' and 'Contingency Fund'. Total capital expenditure exclusive of public accounts are also given to provide comparable data with those of the previous years.
2. Where details are not available in respect of one or several sub-groups under major groups, the relevant amount is shown against the sub-group 'Others'.
3. The data are subject to rounding-off.

