STATE FINANCES
2023-24

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

COMPTROLLER AND AUDITOR GENERAL OF INDIA
2025

STATE FINANCES 2023-24

Decadal Analysis

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Foreword

Foreword



The Public Financial Management framework broadly entails budgeting, accounting, audit and reporting to the Legislature. The Comptroller and Auditor General of India holds a unique position in the federal and public financial management structure of our country, being entrusted with the audit of Union and State Governments, as well as being responsible for compilation of Accounts of most State Governments.

The Accountants General (A&E) prepare and compile Accounts of each State Government and in this process deal with large swathes of fiscal and accounting information. The information is primary data and available from accounting system/records of the States. In a federal set-up, the availability of such vast amount of fiscal information needs to be leveraged for the benefit of policy makers, public financial managers, academia and researchers as well as universities and capacity building institutions interested in State Finances.

The Finance and Appropriation Accounts, State Finance Audit Reports and the Combined Finance and Revenue Accounts compiled by the Comptroller and Auditor General of India are for a financial year. This Publication, State Finances 2023-24 provides a single, consolidated fiscal overview of all 28 States together with audited State-level fiscal data, enabling an inter-State and inter-temporal analysis over a 10 year period from 2014-15 to 2023-24. Building on the strong response received on the first edition of State Finances 2022-23, this edition includes further detailed analysis of numerous fiscal parameters of States.

A persistent constraint in the comparative fiscal analysis has been the lack of uniformity in expenditure classification at the disaggregate Object Head level, with States following divergent practices in this respect. To address this systemic issue, the Comptroller and Auditor General of India has advised the rationalisation and harmonisation of Object Heads, across the Union and the States, for adoption latest by FY 2027-28. This will mark a significant reform in the national public expenditure architecture by addressing an issue that had been engaging the attention of numerous stakeholders.

The intent of the Publication on State Finances 2023-24 is to further enhance fiscal transparency, support evidence-based policymaking in the States and strengthen the public finance discourse in the country.

I would like to record my appreciation to the Government Accounts Wing, in the office of the Comptroller and Auditor General of India and the office of Principal Accountant General (A&E), Rajasthan, for the painstaking work done by them in the preparation of Publication on State Finances 2023-24.

Dated: 25 December 2025
Place: New Delhi

(K. Sanjay Murthy)
Comptroller and Auditor General of India

Preface

Preface



The *Publication on State Finances 2023-24* is the second edition of the annual series brought out by the CAG of India, presenting a consolidated and audited overview of the finances of all 28 States. The first edition of the Publication, State Finances 2022-23 was released by the CAG of India in September 2025 and it evoked considerable interest among stakeholders. Encouraging feedback was received, among others, from leading public finance research institutions, Universities, and Management Schools.

The feedback underscored the value of the Publication in providing an inter-temporal fiscal overview of States together with audited State-level fiscal data accessible in a consolidated and comparable form, thereby democratising public finance data and enabling deeper research and analysis in the field of public finance in the country.

Building on this response, the *Publication on State Finances 2023-24* provides an overview of the fiscal position of States for the Financial Year 2023-24 along with comparative analysis over a 10 year period from 2014-15 to 2023-24. In addition to macro fiscal aggregates relating to revenues, expenditure, public debt, public account liabilities, deficits and guarantees, this edition provides granular level fiscal data. Detailed analysis of States' Own Tax Revenue and its components, Subsidies, Committed Expenditure, Personal Deposit Accounts, Abstract Contingent Bills and the Ways and Means Advances position of the States has been added in this edition.

The Publication is organised into six Chapters covering receipts, expenditure, taxonomic classification of expenditure, public debt and public account liabilities, and fiscal responsibility indicators, supported by an expanded set of annexures presenting 10 year State-wise data on key fiscal parameters.

In the preparation of the *Publication on State Finances 2023-24*, I would like to especially record my appreciation for the work done by Ms Shefali Srivastava Andaleeb, Director General, in Government Accounts Wing in the office of CAG, together with Shri Jitendra Tiwari and Shri Kishore Reddy Polu, both Directors in the Government Accounts Wing. The other team members in the Government Accounts Wing of the CAG included Shri Ashok Kumar Shah, Sr. Audit Officer (Rtd.)/Consultant, Ms R Renuka, Senior Administrative Officer and Shri Bhavneet Singh Minhas, Assistant Administrative Officer. Additionally, officers from the office of Principal Accountant General (A&E), Rajasthan under the supervision of Shri Pravindra Yadav, Principal Accountant General (A&E) Rajasthan assisted in the preparation and detailed checks of the data in the Publication.

The *Publication on State Finances 2023-24*, along with interactive data visualisation and dashboards, is available on the website of the CAG of India. We look forward to the feedback from all stakeholders, with a view to further strengthening the Publication, so as to better serve the requirements of policy makers and other stakeholders.

(Jayant Sinha)
Deputy Comptroller and
Auditor General (Government Accounts)
& Chairperson GASAB

Dated: 25 December 2025
Place: New Delhi

Executive Summary

Executive Summary

Introductory

The Comptroller and Auditor General of India (CAG), under the constitutional and statutory provisions, prepares the State Government Accounts annually, which are the official, audited records of all financial transactions of a State Government during a financial year. These Accounts present fairly the State's receipts, expenditure, assets, liabilities, and cash balances. The accounts capture all flows of revenue and capital, including tax and non-tax receipts, grants from the Union Government, public debt, loans and advances, and expenditure on various sectors, schemes, and programmes. They are structured in a standardised format to ensure uniformity and comparability across States.

State accounts duly audited by the CAG, once laid before legislatures, serve as a critical source of fiscal information for the respective States, as well as stakeholders such as the Finance Commission, RBI, Union Government, and research institutions. These audited figures are widely used for budget analysis, government banking operations, national income estimation, GST compensation and transfers, State bifurcation apportionments, certification of scheme expenditures and grants, and externally aided projects.

The second edition of the Publication on State Finances 2023–24 provides a comprehensive analysis of the fiscal position of all 28 States using audited accounts. It presents macro-level and granular fiscal data for FY 2023–24, along with trend analysis covering a 10 year period from 2014–15 to 2023–24.

Receipts of the States

Fiscal capacity of the State Governments, i.e., their ability to raise resources is governed by the yields from State's own tax revenue (SOTR) and non-tax revenue (SNTR) resources. Under the constitutional framework of federal finances, a substantial portion of the States' revenue receipts are devolved from the Union Government, in the form of transfers from the shareable pool of Union Taxes and Duties, grants for the Centrally Sponsored Schemes (CSS), Finance Commission grants and central assistance.

In FY 2023-24, the total revenue receipts of the 28 States was of the order of ₹37.93 lakh crore, of which States' Own Tax Revenue (SOTR) constituted about 50 percent; share in Union Taxes and Duties 30 percent; Grants-in-aid about 12 percent and States' Non-Tax Revenue (SNTR) about 8 percent. During the decade between 2014-15 and 2023-24, for the States combined, SOTR was on average, at about 47 percent of their total revenue receipts; share in Union Taxes and Duties at about 28 percent; Grants-in-aid about 17 percent and SNTR about 8 percent.

States Own Tax Revenue

SOTR, which was 6.49 percent of GSDP, witnessed a buoyancy ratio of 0.92 in FY 2023-24 for the States combined. Inter-se comparison of the States' fiscal capacity indicated a diverse picture among States, since some States have large SOTR and SNTR bases vis-à-vis others. During FY 2023-24, the top six States whose SOTR contributed upto 60 percent of revenue

receipts were Haryana, Maharashtra, Karnataka, Telangana, Tamil Nadu and Gujarat. On the other hand, States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura had SOTR of less than 20 percent of their total revenue receipts. The average annual growth of SOTR of all the States combined during period 2013-14 to 2016-17 was 10.47 percent, in the three years period prior to introduction of GST, which increased to 11.70 percent during the period 2018-19 to 2023-24.

States Non-Tax Revenue

Similar to the varied SOTR of the States, the varied SNTR determine the non-tax revenue raising capacity of the States. States, that are mineral-rich and receive royalties and related revenues and those with profit-making Public Sector Undertakings (PSUs), raise more SNTR (e.g., dividends, interest, etc.) than others. In FY 2023-24, the share of the SNTR of all the States constituted 8.22 percent of their total revenue receipts and 1.08 percent of the combined GSDP. During the 10 year period of 2014-15 to 2023-24, the share of combined SNTR of all States as percentage of combined total revenue receipts had varied between the lowest of 6.81 percent in FY 2020-21 to the highest of 9.90 percent in FY 2019-20. Post-Covid, receipts from SNTR witnessed an upward trend and reached the level of 8.22 percent of combined revenue receipts in FY 2023-24.

Share in Union Taxes and Duties

In FY 2023-24, share of Union Taxes and Duties constituted 29.77 percent of the combined revenue receipts of the States and 3.90 percent of their combined GSDP. There has been a significant increase in devolution of States' share from the Union Taxes and Duties during the 10 year period of 2014-15 to 2023-24. The share of the States in devolution of taxes and duties, as percentage of the total combined revenue receipts, increased from 21.34 percent in FY 2014-15 to 29.77 percent in FY 2023-24.

Capital Receipts

On the capital receipts side, public debt receipts commanded the lion's share of total capital receipts of the States. In FY 2023-24, total public debt receipts of all States combined was to the tune of ₹17.87 lakh crore, which represented 98.72 percent of the total capital receipts and 6.17 percent of the combined GSDP. In the decade of 2014-15 to 2023-24, public debt receipts, as a percentage of total debt and non-debt capital receipts, have ranged between 94 to 99 percent.

Expenditure of the States

States are responsible for functions assigned under the State List of the Seventh Schedule of the Constitution and, where applicable, the Concurrent List. Fulfilling these responsibilities requires significant budgetary expenditure for governance and delivery of public goods and services. In addition, States implement Centrally Sponsored Schemes designed by the Union Government, which are funded jointly by the Union and the States. The cost-sharing pattern for these schemes varies based on State categories, such as general category States and those with special needs like border or hilly regions. In FY 2023–24, States' total budgetary expenditure of all States combined amounted to ₹46.81 lakh crore, representing 16.15 percent of their combined GSDP. In FY 2023-24, revenue expenditure was 83.25 percent of total expenditure and 13.45 percent of combined GSDP. During the same year, combined budgetary spending by the Union and States was ₹95.33 lakh crore, which taken together accounted for 31.30 percent

of national GDP. The decadal trend analysis over 2014-15 to 2023-24 shows that States' budgetary spending ranged between 16.15 percent and 17.49 percent of total combined GSDP. During the 10 year period of 2014-15 to 2023-24, revenue expenditure by the States constituted 80-87 percent of the total expenditure and as percentage of combined GSDP, it was about 13-15 percent.

Sectoral Expenditure

In FY 2023-24, the sectoral expenditure on General Sector, Social Sector and Economic Sector accounted for 29.83 percent, 37.86 percent and 29.81 percent respectively of the total expenditure of ₹46.81 lakh crore. The composition of expenditure across sectors shows that capital outlay accounted for 5.44 percent of spending in the General sector, 31.54 percent in the Social sector, and 62.62 percent in the Economic sector. This pattern highlights that the Economic sector-covering areas such as infrastructure, industry, and trade-attracts the bulk of capital investment, while the General sector, which includes administrative and fiscal functions, is predominantly revenue-oriented in nature. For the 10 year period of 2014-15 to 2023-24, the social and economic sectors expenditure of all the States has been in the range of 66.21 percent to 70.52 percent.

Capital Expenditure

In FY 2023-24, capital expenditure of ₹7.84 lakh crore constituted 16.75 percent of the total expenditure by the States, the remaining 83.25 percent being revenue expenditure. During the 10 year period, a spurt in share of capital expenditure was evident in FY 2015-16 and FY 2016-17. The rise in capital expenditure during these two financial years was mainly driven by States investing in the equity of power sector State Public Sector Undertakings and by extending of loans to power utilities, following the takeover of 75 percent of the debt of State-owned power distribution companies by 14 State Governments under the Ujwal DISCOM Assurance Yojana (UDAY).

On an average, capital expenditure of the States has remained in the range of 13-20 percent of the total budgetary spending in the 10 year period of 2014-15 to 2023-24; the highest being 19.68 percent in FY 2016-17 and the lowest of 13.27 percent in FY 2020-21.

Committed Expenditure, Subsidies and Grants-in-Aid Salaries

In FY 2023-24, revenue expenditure was 83.25 percent of total expenditure and 13.45 percent of combined GSDP. A large share of the revenue expenditure is committed. Salaries, pensions, and interest payments on public debt and liabilities, are treated as 'committed expenditure'. Committed Expenditure of States ranged from a high of 73 percent in Nagaland to 31 percent in Maharashtra of total revenue expenditure in FY 2023-24. In FY 2023-24, committed expenditure accounted for 43.28 percent of revenue expenditure, while subsidies constituted 8.48 percent. Together, these amounted to about ₹20.17 lakh crore, representing about 51.76 percent of the total revenue expenditure of ₹38.97 lakh crore. Additionally, States provided grants and assistance to autonomous bodies and other grantees for payment of employee salaries, classified as Grants-in-Aid Salary, which is similar in nature to committed expenditure. On account of these, in a number of States with sizeable Grants-in-Aid salary payments, the salary related commitments show a significant increase. Spending under this head stood at about ₹3.17 lakh crore, or 8.14 percent of revenue expenditure. Consequently, total outgo on committed expenditure, subsidies, and Grants-in-Aid Salary in FY 2023-24 reached

₹23.34 lakh crore, together accounting for 59.90 percent of revenue expenditure of all the States combined.

Subsidies

Subsidies, at ₹3.30 lakh crore, during FY 2023-24 is another major component of revenue expenditure in several States. The principal recipients of subsidy payments are energy utilities, and agriculture related activities. Energy and Agriculture & Allied Activities together accounted for around 73 percent of total subsidies disbursed by the States. Subsidies to the energy sector was the largest single component across States, aggregating to ₹1.45 lakh crore during FY 2023-24. The decadal trend during 2014-15 to 2023-24 shows that in most years the share of subsidy expenditure has been in the range of eight percent of the total revenue expenditure of all State combined.

Grants-in-Aid

During the 10 year period 2014-15 to 2023-24, Grants-in-Aid (GIA) constituted 30 percent to 32 percent of the revenue expenditure. As percent of GSDP, total GIA (salaries, general and capital) was 4.22 percent of the combined States' GSDP in FY 2023-24, compared with 4.32 percent in FY 2014-15. During the 10 year period, share of total GIA as percentage of GSDP has been consistently above four percent in every financial year.

Expenditure by Functional Category

If the nature of total expenditure (revenue and capital) is analysed in terms of the functional classification, it is seen that in FY 2023–24, nine key functions—Education, Sports, Art & Culture; Health & Family Welfare; Agriculture and Allied Activities; Energy; Housing and Urban Development; Transport; Rural Development; Police; and Social Welfare and Nutrition—together accounted for 58 percent of total expenditure. These functions also comprised 58 percent of overall revenue expenditure and 59 percent of capital expenditure. Further, capital spending on Irrigation and Flood Control and Water Supply and Sanitation was 17 percent and 11 percent respectively, and together these eleven functions absorbed 87 percent of total capital expenditure.

Expenditure by Economic Categories

A more granular picture of expenditure is revealed at the level of primary unit of appropriation, i.e. at the object head level. In FY 2023-24, expenditure under eight Object heads namely, three types of Grants-in-aid (General, Salary & Capital creation), Salaries, Pensionary Benefits, Interest, Subsidies and Major Works, together involving an expenditure of ₹36.93 lakh crore, constituted 78.90 percent of the total expenditure and 12.74 percent of the GSDP.

In December 2022, the Union Government notified revised list of object heads effective from FY 2023-24. The object head classification being followed in the States is at variance with the Union Government classification. In this Publication on State Finances 2023-24, the expenditure under object heads has been broadly aligned on the lines of new object classes notified by the Union Government. Further, to harmonise the object head level classification of expenditure at the Union and at States' levels, the CAG of India, under the mandate provided by Article 150 of the Constitution, has advised adoption of revised list of common Object Heads to be implemented by the Union Government and the State Governments, latest from FY

2027-28. This, will not only mark a significant reform in the national public expenditure architecture but will also help in going a long way in providing a comparative picture of how the public moneys are spent across the country at the disaggregate level of the object or purpose of expenditure.

The object head level expenditure is presented in an interstate comparative format in the State Finances 2023-24 Publication. It is seen that in FY 2023-24, expenditure patterns across States showed a wide variation. Salaries absorbed over 20 percent of total budgetary spending in 13 States, while four States spent less than 10 percent. Pension liabilities were significant, with seven States expending 15 percent or more of total expenditure on pensions and another 10 States spending 10-15 percent. Subsidy spending was concentrated in a few States, with five States spending over 10 percent -Punjab being the highest-while nine States spent less than 2 percent. Grants-in-aid (General & Salary) formed a substantial share of expenditure, accounting for 31-40 percent of total expenditure in six States and 20-30 percent in another eight States.

Ways and Means Advances

The State Government can obtain Ways and Means Advances (WMA), which are temporary advances provided by the RBI, to help in managing short-term mismatches between their receipts and payments. During FY 2023-24, 16 States availed WMA including overdraft of ₹5.66 lakh crore, out of which three States namely Rajasthan, Andhra Pradesh and Telangana availed 62 percent of the total WMA including overdraft. The duration of WMA/overdraft usage was 349 days in Telangana, 335 days in Andhra Pradesh, 329 days in Rajasthan and 323 days in Punjab, suggesting near-continuous dependence throughout the year. 12 States did not avail of any WMA in FY 2023-24.

Revenue and Fiscal Deficits

Budget balance indicators are important markers of the fiscal health of the States. During FY 2023-24, a total of 16 States were in Revenue Surplus, while 12 States were in Revenue deficit. As against the indicative benchmark of fiscal deficit of three percent of the GSDP recommended by the Fifteenth Finance Commission, in 18 States fiscal deficits was above the three percent threshold in FY 2023-24.

A decadal analysis of States' deficit parameters shows that States as a whole, during the period 2014-15 to 2023-24, remained in revenue and fiscal deficit. A substantial increase in revenue deficit took place in FY 2020-21, a year impacted by the Covid pandemic. There has been substantial increase in fiscal deficit in FY 2020-21, FY 2022-23 and FY 2023-24. The States, which witnessed a substantial increase in fiscal deficit in FY 2023-24 as compared to FY 2022-23, were Chhattisgarh, Karnataka, Maharashtra, Rajasthan, Telangana and Uttar Pradesh.

Public Debt and Total Liabilities

As of 31st March 2024, the total outstanding public debt stood at ₹67.87 lakh crore, which was about 179 percent of their total revenue receipts and about 178 percent of total non-debt receipts. Public debt consisted of ₹61.09 lakh crore of internal debt and ₹6.78 lakh crore of loans and advances from the Union Government. For all the States, combined public debt was 23.42 percent and total liabilities, inclusive of public accounts, were 28.28 percent of the combined GSDP in FY 2023-24. As on 31st March 2024, eight States had public debt liability of

more than 30 percent of their GSDP; six States had public debt liability of less than 20 percent of their GSDP and remaining 14 States had public debt liability between 20 to 30 percent of their respective GSDP in FY 2023-24. Considering the indicative debt ceiling target of 33.1 percent of GSDP, set by the Fifteenth Finance Commission for States' fiscal consolidation path by FY 2023-24, 13 States had total liabilities more than this ceiling. As on 31st March, 2024, total liability of States varied from as low as 16.66 percent of its GSDP in case of Odisha to 50.85 percent of its GSDP in case of Arunachal Pradesh.

Guarantees

During the period, 2014-15 to 2023-24, outstanding guarantees as on 31st March of the year varied from ₹4.2 lakh crore as on 31st March 2015 (3.66 percent of the GSDP in FY 2014-15) to ₹11.5 lakh crore as on 31st March 2024 (3.96 percent of the GSDP in FY 2023-24). Guarantee Redemption Fund has been established in most of the States other than the five States of Bihar, Himachal Pradesh, Jharkhand, Kerala and Punjab.

Conclusion

To summarise, the fiscal position of States presents a mixed picture in FY 2023-24. States' Own Tax Revenue (SOTR) is the largest component of revenue receipts, rising significantly in absolute terms and increasing its share from about 47 percent to nearly 50 percent, although its buoyancy weakened in FY 2023-24. The States' share in Union taxes grew markedly, reflecting higher tax devolution under the Fourteenth and Fifteenth Finance Commissions, while reliance on grants-in-aid and central assistance declined. Non-tax revenue increased in value but continued to contribute a modest share of total receipts. On the capital side, public debt receipts grew sharply over the period and constituted almost the entire capital receipts of the States in FY 2023-24.

Between 2014-15 and 2023-24, States' aggregate expenditure rose sharply by 146 percent, broadly keeping pace with economic growth. Revenue expenditure continued to dominate budgets, averaging over 83 percent of total spending, while capital expenditure increased in absolute terms but remained a relatively smaller share. Social and economic services together accounted for about two-thirds of total expenditure, reflecting States' focus on welfare and development. Committed expenditure and subsidies consistently absorbed more than half of revenue expenditure, reaching 51.76 percent in FY 2023-24, with subsidies growing particularly rapidly. Grants-in-aid also expanded significantly and continued to claim nearly one-third of revenue spending. At the disaggregate level, States' expenditure remained concentrated in eight object categories—including grants-in-aid, salaries, pensions, interest payments, subsidies and major works—accounting for nearly 79 percent of total spending and about 12.7 percent of combined GSDP. This reflects the continued dominance of committed and obligatory expenditures in State budgets.

Over the period 2014-15 to 2023-24, despite a substantial increase in total expenditure, the expenditure structure remained largely unchanged, with salaries, pensions, interest payments, subsidies and grants together absorbing a substantial share, indicating fiscal rigidity.

Total liabilities as on 31st March 2024 of States showed a wide variation from 16.66 percent of GSDP in case of Odisha to 50.85 percent of GSDP in case of Arunachal Pradesh. During the period 2014-15 to 2023-24, total liabilities of all States combined witnessed increase from ₹26.78 lakh crore to ₹81.94 lakh crore; as a percentage of GSDP, it increased from 23.06 percent to 28.28 percent over the 10 year period. As regards deficit indicators, in FY 2023-24, all States were in fiscal deficit ranging from 0.80 percent to 5.92 percent of their GSDP. On the other hand, 16 State were in revenue surplus and 12 were in revenue deficit.

Chapter 1

Introductory

Introductory

1.1 This Publication on *State Finances 2023-24* of the Comptroller and Auditor General of India presents data, information, analysis and trends on important and relevant fiscal parameters at macro level as well as granular level information on various aggregates with respect to the States. Analysis and insights on the fiscal position of States and parameters for FY 2023-24 is presented along with trend analysis for 10 year period of 2014-15 to 2023-24. To ensure completeness of data, all the 28 States have been covered in the Publication based on the Audited Accounts of the States.

1.2 Accounts of the States, laid in the respective Legislature, besides being important for legislative compliance and scrutiny, provide key fiscal information for multiple stakeholders like the Finance Commission, Reserve Bank of India (RBI), the Union Government as well as academic and research institutions. RBI uses the information of accounts for its annual analysis of budgets and for dealing with government banking matters with the States, including Reserve Bank Deposit issues; States and the Union Government use the audited accounting figures while preparing National Income estimates, dealing with apportionment issues on bifurcation of States, certification of GST related compensation and / or transfers, information on State finances, etc. and also matters related to certificates under schemes expenditure and grants. The audited accounting data is also used for certification of expenditures in the States with respect to externally-aided projects.

1.3 This is the second edition of CAG's Publication on State finances, which brings out an overview on State finances for all the States at one place and presents macro-fiscal information (sectoral, functional, programmatic) as well as disaggregate/ granular level (e.g., economic categories, schemes).

1.4 The analysis and fiscal trends would be useful for policy makers, public financial managers, budget makers as well as researchers and academia interested in State finances. Capacity building and training institutions dealing with Government officials, civil servants and in-service officers shall find this Publication useful in exploring the layers of State finances.

1.5 The data contained in the Publication is sourced mostly from the Finance Accounts of the States. Certain information has also been sourced from the CAG's State Financial Audit Reports (SFARs).

1.6 Though data for this Publication has been sourced from Finance Accounts and CAG's SFARs, the figures in some aspects may be at variance from those with the State Governments or the RBI. This is because of the following reasons:

a) The State Governments and the State AG Offices are required to reconcile the books for expenditure, receipts, loans and advances, etc. At times, cent percent reconciliation does not take place and this may lead to data gap.

b) There are differences in figures in the books of the RBI and the State Accountants General (AsG), which remain as Reserve Bank Deposit Suspense in the books of the AG office, resulting in difference in the figures of the RBI and the State AG offices.

c) For want of correct classification and / or accounting records, expenditure or receipts are kept in suspense, which do not constitute expenditure or receipts in the Accounts, while the controlling officers in the State may have taken them as expenditure/receipts.

d) There are instances of the States classifying certain types of expenditure as capital expenditure, though they are revenue expenditure. The reverse may also be true. Such misclassifications affects the computation of certain fiscal aggregates.

e) With respect to expenditure in terms of economic categories, the States do not currently classify expenditure at the object head level in an identical manner. Booking of expenditure on Salary and Allowances, for example, reveals varying approaches adopted by States. Similarly, there are different practices prevalent in depicting some of the major object heads of expenditure like grants-in-aid and pension related expenditure by the States. This issue will stand addressed from FY 2027-28 onwards with the adoption of uniform Object Heads by all States, as per the advice rendered by CAG under Article 150 of the Constitution, through an Office Memorandum dated 11.11.2025.

1.7 Data gaps, misclassification, variation in practices are being appropriately disclosed / commented upon by the CAG, both through the Accounts of the State Government and through SFARs of the concerned State.

1.8 The figures in this Publication on State Finances 2023-24 are taken from the respective Finance Accounts of the States. In respect of Manipur, for the financial year 2023-24 and West Bengal for the Financial Years 2021-22, 2022-23 and 2023-24, the figures relating to receipt, expenditure, liabilities, etc. have been sourced from the Annual Financial Statement and Budget Documents laid in the Legislature of the State, as the respective Finance Accounts are yet to be laid before the State Legislature.

1.9 The intent of the Publication on State finances 2023-24 is to provide stakeholders relevant and useful fiscal information across all the States, inter-temporally. The feedback from the stakeholders will enable us to strengthen and provide information on such other parameters, as articulated.

1.10 Apart from the information/data in the previous edition, this edition contains detailed analysis and trend with respect to States own tax revenue, Subsidies, Personal Deposit Accounts, Abstract Contingent Bills, Ways and Means advances. A glossary has also been included.

Chapter 2

Receipts of States

Receipts of States

Sources of States' Receipts

2.1 States' finances and their fiscal capacity[1] and fiscal space[2] can be best understood in the Constitutional scheme of the overall federal public finances. Many States depend substantially on the Union Government for resources in the form of tax devolution and grants as well as loan and advances, including back-to-back external loans. The share of the States in the Union Taxes and Duties and Grants for the Centrally Sponsored Schemes (CSSs) as well as Finance Commission grants and other Central Assistance[3] are a major source of receipts of all the States. The quantum of share of the States in the Union Taxes and Duties is a function of the Finance Commissions' formula for vertical (between the Union and the States) and horizontal (between the States *inter-se*) devolution.

2.2 In addition to the tax devolution and grants from the Union Government, the States raise resources as States' Own Tax Revenue (SOTR) and States' Non-Tax Revenue (SNTR). Besides these, there are miscellaneous capital receipts on account of retirement of capital / disinvestment of equity, value of bonus share, proceeds of monetisation, etc.; capital receipts on account of recoveries of loans and advances given by the State Governments and debt capital receipts. *Annexures 1.1 and 1.2* bring out the State-wise 10 year details of total revenue receipts and non-debt capital receipts respectively.

Table 2.1: Receipts of the States – 2023-24 (Figures in ₹ crore)

Components	*Amount*	*Percentage of Revenue Receipts*	*Percentage of GSDP*
Revenue Receipts			
States' Own Tax Revenue	18,79,708	49.55	6.49
Non-Tax Revenue -Interest, Dividend s & Profits	34,663	0.91	0.12
Non-Tax Revenue- Others	2,77,045	7.30	0.96
Share in Union Taxes	11,29,397	29.77	3.90
Grants-in-Aid - CSS	2,63,145	6.94	0.91
Grants-in-Aid - Others	2,09,321	5.52	0.72
Total Revenue Receipts	***37,93,278***	***100.00***	***13.09***

[1] Capacity of the States to realistically raise revenue from its own tax (SOTR) and non-tax (SNTR) sources and bases (*RBI's State Finances: A Study of the Budgets of 2023-24, page 1*). This can be done either by continuing with the existing tax rates and bases but bringing in tax reforms to stop leakage, making efficient collection and ensuring tax compliance by *discretionary* changes in rates and bases (tax buoyancy) and / or benefitting from the *automatic* response of tax revenue to changes in economic activity / GSDP (tax elasticity).

[2] Fiscal space is a government´s budgetary spending that allows it to provide resources for a desired purpose without jeopardizing the sustainability of its financial position or the stability of the economy. A government can create fiscal space by raising taxes, securing outside grants, cutting lower priority expenditure, borrowing resources. But it must do this without compromising macroeconomic stability and fiscal sustainability (*Peter Heller : Fiscal Space, What It Is and How To Get It, Finance and Development, IMF, June 2005, Volume 42, No. 2).*

[3] Transfers for road and infrastructure under the Central Road and Infrastructure Fund (CRIF), disaster and calamity related mitigation and relief under National Disaster Relief Fund (NDRF), State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF), etc.

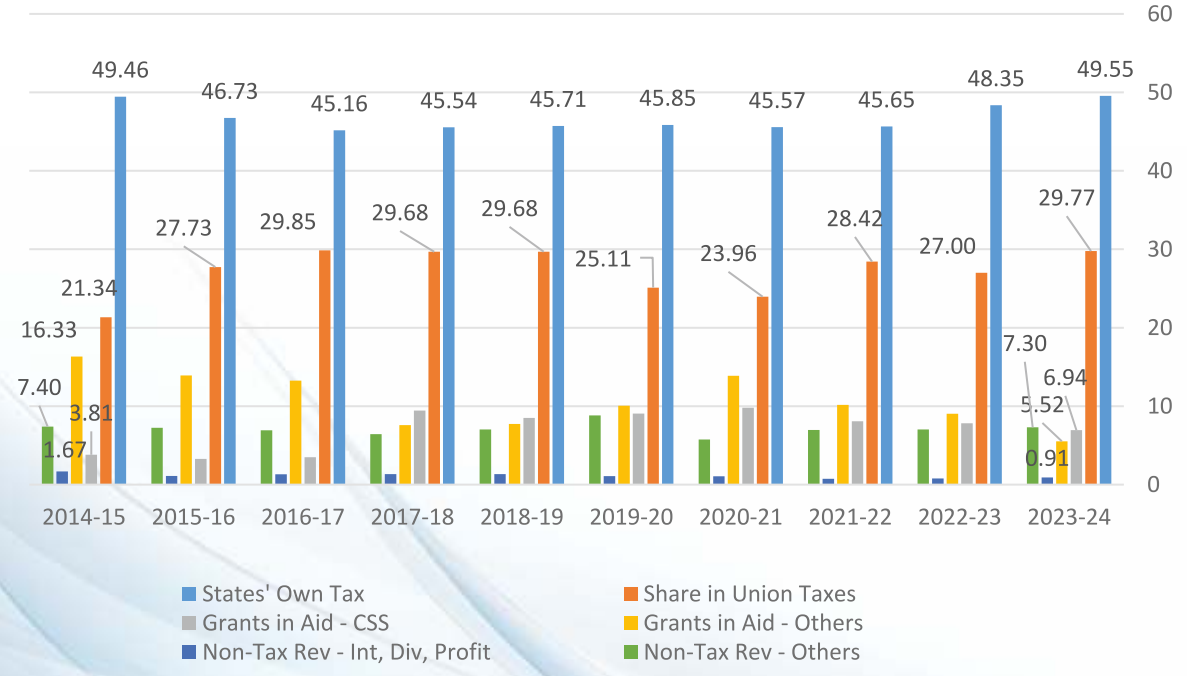
Components	Amount	Percentage of Capital Receipts	Percentage of GSDP
Capital Receipts			
Retirement of Capital/Disinvestment of Equity, value of bonus share, proceeds of monetisation	235	0.01	0.00
Recoveries of Loans and Advances	22,975	1.27	0.08
Public Debt Capital Receipts*	17,87,237	98.72	6.17
Total Capital Receipts	**18,10,447**	**100.00**	**6.25**
Total Receipts	***56,03,725***		**19.34**
GSDP**	***2,89,77,861***		

*Figures of Public Debt Capital Receipts include receipts on account of Ways & Means Advances (WMA) availed during FY 2023-24.
**Source: Directorate of Economics & Statistics of respective State Governments (Data as on 01 August 2025).

2.3 In FY 2023-24, States' Own Tax Revenue constituted about 50 percent of the total revenue receipts; Share in Union Taxes 30 percent, Grants-in-aid about 12 percent and Non-Tax Revenues about eight percent.

2.4 The revenue receipts of all States over the 10 year period of 2014-15 to 2023-24, on an average, comprised of SOTR at about 47 percent; Share in Union Taxes at about 28 percent; Grants-in-aid about 17 percent and SNTR about eight percent, as shown in Figure 2.1. Revenue receipts of all States, with the exception of Manipur, Andhra Pradesh and Sikkim, more than doubled during the 10 year period. Over the 10 year period, Odisha recorded the growth of 215 percent in revenue receipts. However, a large number of States recorded negative growth in revenue receipts owing to the impact of Covid during FY 2019-20 and FY 2020-21.

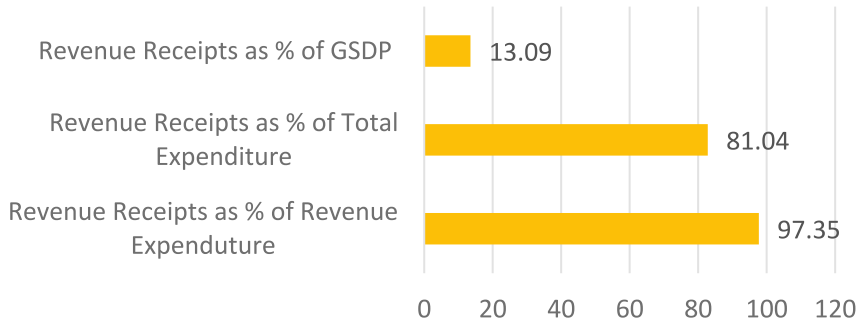
Figure 2.1: Component-wise share in Revenue Receipts 2014-15 to 2023-24 (percentage)



States' Revenue Receipts

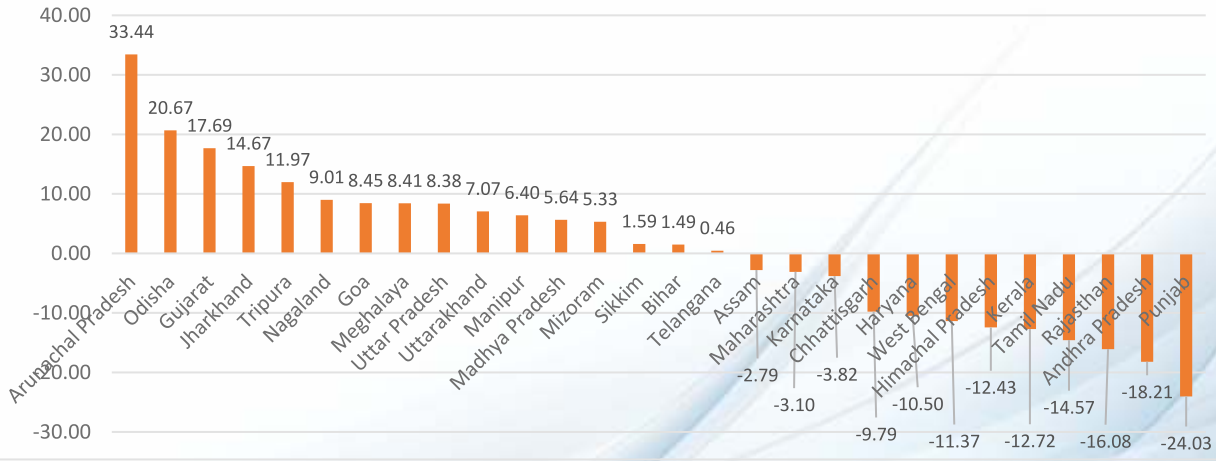
2.5 In FY 2023-24, the combined revenue receipts of all the States[4] from SOTR, SNTR, devolution of Central taxes and Central Grants/Assistance was ₹37,93,278 crore, which was 97.35 percent of their combined revenue expenditure of ₹38,96,647 crore; 81.04 percent of the total expenditure of ₹46,80,684 crore and 13.09 percent of their combined Gross State Domestic Product (GSDP) of ₹ 2,89,77,861 crore in FY 2023-24, as shown in Figure 2.2.

Figure 2.2: Revenue Receipts of all the States compared with expenditure & GSDP in 2023-24 (percentage)



2.6 In FY 2023-24, revenue receipts of 16 States exceeded their revenue expenditure as depicted in Figure 2.3. There were 12 States, whose revenue expenditure exceeded their respective revenue receipts. The revenue deficits States were Punjab, Andhra Pradesh, Rajasthan, Tamil Nadu, Kerala, Himachal Pradesh, West Bengal, Haryana, Chhattisgarh, Karnataka, Maharashtra and Assam. In four States, namely Chhattisgarh, Karnataka, Maharashtra and Assam, revenue receipts were between 90-100 percent of their revenue expenditure. In seven States, namely Andhra Pradesh, Haryana, Himachal Pradesh, Kerala, Rajasthan, Tamil Nadu and West Bengal, revenue receipts were between 80-90 percent of the revenue expenditure. In Punjab, the revenue receipts were 76 percent of the revenue expenditure.

Figure 2.3: Revenue Receipts over Revenue Expenditure (in percentage)

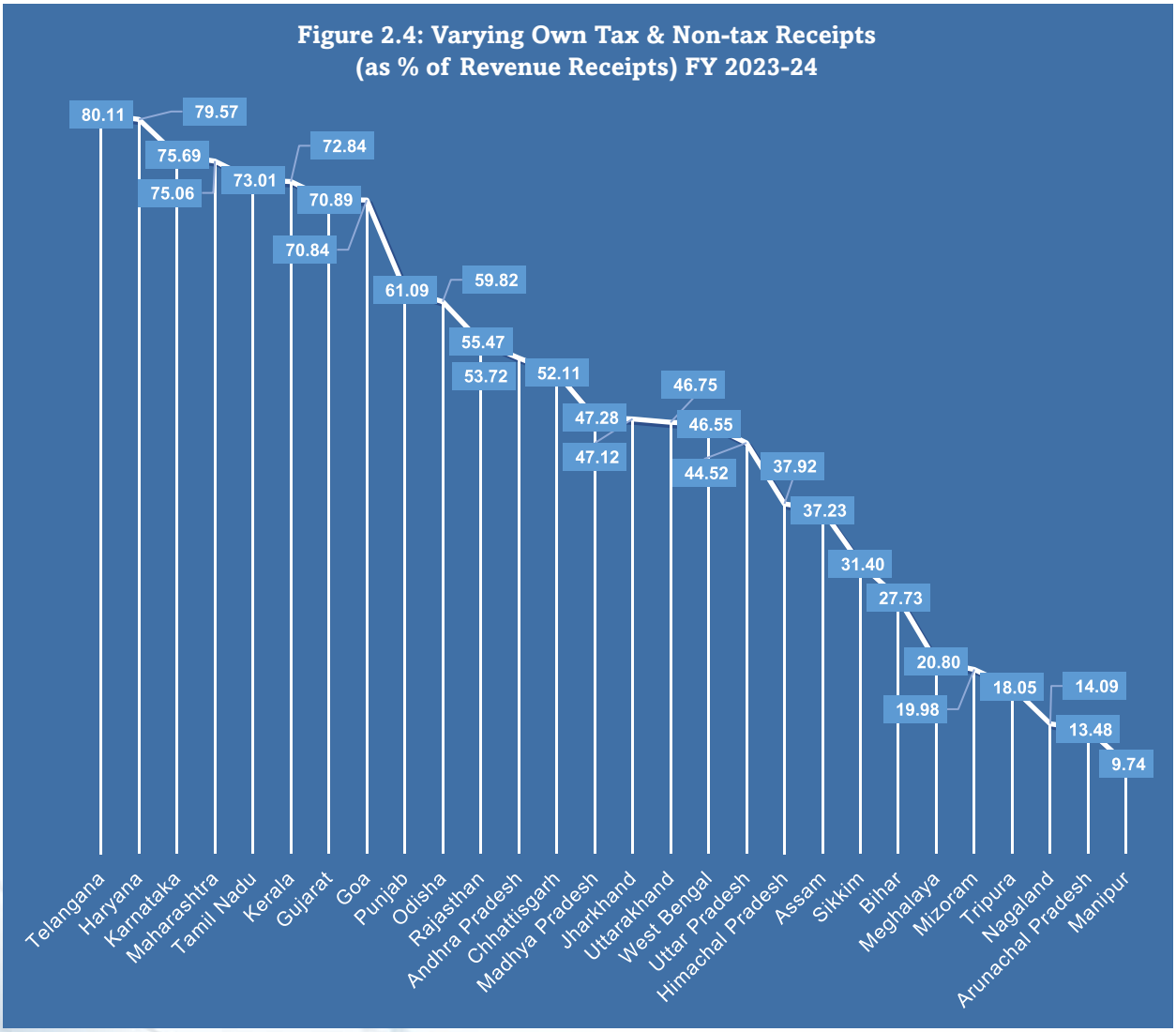


[4] This Publication includes figures of all the 28 States and does not include figures of Union Territories with or without Legislature.

States' Own Tax Revenue and States' Non-Tax Revenue

2.7 Some States have large SOTR and SNTR bases while others have small bases of both SOTR and SNTR. SOTR and SNTR together constituted over 70 percent of the revenue receipts in Telangana, Haryana, Karnataka, Maharashtra, Tamil Nadu, Kerala, Gujarat, and Goa in FY 2023-24; 61 percent in Punjab; between 50 percent to 60 percent in Odisha, Rajasthan, Andhra Pradesh and Chhattisgarh; between 40 percent to 50 percent of revenue receipts in Madhya Pradesh, Jharkhand, Uttarakhand, West Bengal and Uttar Pradesh. On the other hand, share of SOTR and SNTR in revenue receipts of all eight States of the North-East, Bihar and Himachal Pradesh was below 40 percent. Figure 2.4 brings out the varying resource mobilisation capacity of each State during FY 2023-24. States own revenue raising capacities, thus, varied widely, from over 80 percent of revenue receipts in Telangana to under 10 percent in the case of Manipur in FY 2023-24.

Figure 2.4: Varying Own Tax & Non-tax Receipts (as % of Revenue Receipts) FY 2023-24



2.8 Table 2.2 shows the variations in the SOTR and SNTR bases of States in FY 2023-24. States with large collection of States' Goods and Services Tax (SGST) under the GST framework, as well as more Value Added Tax (VAT) / Sales Tax / Excise Duty on alcoholic drinks, petroleum products and electricity (which are outside the GST framework) have higher percentage of SOTR to revenue receipts than the States with relatively smaller percentage.

Table 2.2: Varying bases of SOTR and SNTR of the States in FY 2023-24 (Figures in ₹ crore)

States	Total Revenue Receipts	SOTR	SOTR as percentage of (2)	SNTR (Interest, Dividend & Profit)	SNTR (Others)	SNTR as % of (2)	SOTR & SNTR as % of (2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Telangana	1,69,293	1,11,798	66.04	144	23,676	14.07	80.11
Haryana	1,01,315	72,511	71.57	1,935	6,168	8.00	79.57
Karnataka	2,33,343	1,63,505	70.07	1,796	11,322	5.62	75.69
Maharashtra	4,30,596	3,02,343	70.22	2,401	18,457	4.84	75.06
Tamil Nadu	2,64,597	1,67,278	63.22	10,669	15,235	9.79	73.01
Kerala	1,24,486	74,329	59.71	418	15,928	13.13	72.84
Gujarat	2,22,763	1,34,214	60.25	3,460	20,248	10.64	70.89
Goa	18,272	8,726	47.76	34	4,185	23.09	70.84
Punjab	89,192	47,252	52.98	282	6,952	8.11	61.09
Odisha	1,79,593	54,427	30.31	2,722	50,290	29.52	59.82
Rajasthan	2,03,276	94,086	46.28	2,057	16,623	9.19	55.47
Andhra Pradesh	1,73,767	85,922	49.45	1,322	6,110	4.28	53.72
Chhattisgarh	1,03,508	38,786	37.47	179	14,969	14.63	52.11
Madhya Pradesh	2,34,026	90,724	38.77	2,226	17,700	8.51	47.28
Jharkhand	87,929	28,005	31.85	431	12,994	15.27	47.12
Uttarakhand	50,615	19,245	38.02	151	4,267	8.73	46.75
West Bengal	2,00,268	89,986	44.93	563	2,675	1.62	46.55
Uttar Pradesh	4,65,801	1,93,129	41.46	1,278	12,971	3.06	44.52
Himachal Pradesh	39,173	11,835	30.21	317	2,704	7.71	37.92
Assam	91,534	28,178	30.78	1,013	4,890	6.45	37.23
Sikkim	8,351	1,748	20.93	99	775	10.47	31.40
Bihar	1,93,347	48,361	25.01	907	4,351	2.72	27.73
Meghalaya	17,978	3,217	17.89	11	512	2.91	20.80
Mizoram	11,414	1,196	10.47	15	1,069	9.51	19.98
Tripura	20,538	3,287	16.01	35	386	2.05	18.05
Nagaland	16,155	1,598	9.89	21	657	4.20	14.09
Arunachal Pradesh	27,441	2,798	10.20	173	728	3.28	13.48
Manipur	14,706	1,224	8.32	5	204	1.43	9.74
Total	**37,93,278**	**18,79,708**	**49.55**	**34,664***	**2,77,046***	**8.22**	**57.77**

*Total of SNTR may differ with Table 2.8 due to rounding in each State.

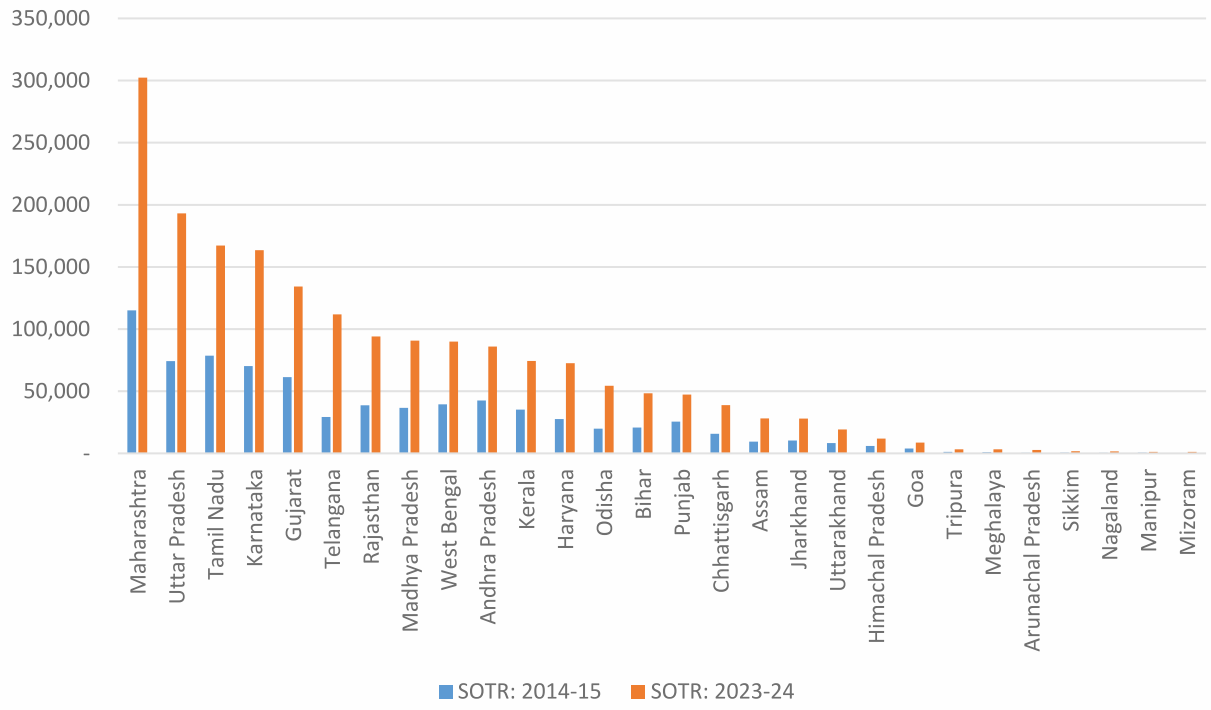
2.9 States, which are mineral rich, receive royalties and related revenues and have profit-making Public Sector Undertakings (PSUs) are likely to raise more SNTR by way of Dividends and Interest. States, which have created efficient service delivery entities in transport, power, drinking water supply, etc., are likely to raise more SNTR in the form of user charges.

2.10 Many States also impose cesses for financing specific and targeted activities, such as for creating educational infrastructure, ecological and environmental protection, protection of livestock, transport infrastructure and road development / safety, cultural purpose, health purpose, natural disaster and epidemic, social security, rural employment, public works, etc.

States' Own Tax Revenue

2.11 Figure 2.5 below shows the change in SOTR of the respective States in FY 2023-24 compared with FY 2014-15. Except for Himachal Pradesh and Punjab, the SOTR of all other States has at least doubled over the period. Some States recorded significantly higher growth in SOTR during the period, notably Arunachal Pradesh (6 times), Mizoram (4.48 times) and Nagaland (4.11 times).

Figure 2.5: SOTR in 2023-24 vs 2014-15 (Figures in ₹ crore)



2.12 Figure 2.6 shows the year-on-year growth of combined SOTR of all the States. In FY 2015-16, SOTR grew by 8.66 percent as compared to FY 2014-15 and by 10.66 percent in FY 2023-24 in comparison to FY 2022-23.

Figure 2.6: SOTR Year-on-Year Growth



Components of States' Own Tax Revenue

2.13 SOTR comprises State GST (SGST), Taxes on Sales, Trade (VAT / Sales Tax) and duties including on alcoholic drinks, petroleum products and electricity (which are outside the GST framework), State Excise, Stamp Duty and Registration Fee, Taxes on Vehicles, Land Revenue and Other Taxes. SOTR have grown steadily over the decade, driven by GST stabilisation and rising economic activity. Though most States experienced a dip in collections during the pandemic years, the recovery thereafter has been robust, as SOTR of a number of States increased significantly.

2.14 In FY 2023-24, total SOTR of the States combined was ₹18,79,708 crore, which was 49.55 percent of their combined revenue receipts of ₹37,93,278 crore and 6.49 percent of their combined GSDP of ₹2,89,77,861 crore. The total SOTR of 18 States (excluding 10 States[5] with small[6] SOTR revenues) combined together was ₹18,24,835 crore, which was 48.11 percent of their combined total revenue receipts of ₹37,93,278 crore and 6.30 percent of their combined GSDP of ₹2,89,77,861 crore.

Table 2.3: Major Components of SOTR (Figures in ₹ crore)

Components	Amount	Percent of SOTR	Percentage of GSDP
State Goods and Service Tax (SGST)	8,00,112	42.57	2.76
State Excise	2,49,134	13.25	0.86
Stamps and Registration Fees	2,20,193	11.71	0.76
Motor Vehicle Tax	1,06,021	5.64	0.36
Taxes on Sales, Trade etc.	3,97,467	21.15	1.37
Others SOTR	1,06,781	5.68	0.37
Total SOTR	**18,79,708**	100.00	6.49
Revenue Receipts	**37,93,278**	SOTR as % of Revenue Receipts - 49.55	
GSDP	**2,89,77,861**		

Annexure 2.2 brings out the State-wise 10 year details of components of SOTR.

2.15 In FY 2023-24, top six States, which had SOTR of 60 percent or more of their respective revenue receipts were Haryana (72 percent), Maharashtra (70 percent), Karnataka (70 percent), Telangana (66 percent), Tamil Nadu (63 percent) and Gujarat (60 percent). Of the 10 North-Eastern and Himalayan States, SOTR as a percentage of total revenue receipts was generally in the range of eight percent to 25 percent, except Uttarakhand (38 percent), Himachal Pradesh (30 percent) and Assam (31 percent).

[5] 10 lowest SOTR States namely, Arunachal Pradesh, Goa, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand.

[6] Constituting 1.45 percent of combined revenue receipts.

Table 2.4: Components of SOTR in FY 2023-24 - top six States with highest SOTR as a proportion of revenue receipts (Figures in ₹ crore)

Components	Haryana	Maharashtra	Karnataka	Telangana	Tamil Nadu	Gujarat
SGST	33,960	1,41,979	71,041	39,295	61,960	58,010
State Excise	11,326	23,322	34,629	20,299	10,774	200
Stamps and Registration Fees	10,529	50,824	20,147	14,296	19,013	15,334
Motor Vehicle Tax	4,904	12,969	11,287	7,095	9,375	5,568
Taxes on Sales, Trade etc.	11,331	53,380	20,811	29,990	60,200	33,127
Others	461	19,868	5,590	824	5,956	21,976
Total SOTR	**72,511**	**3,02,343**	**1,63,505**	**1,11,798**	**1,67,278**	**1,34,214**
Revenue Receipts	**1,01,315**	**4,30,596**	**2,33,343**	**1,69,293**	**2,64,597**	**2,22,763**
SOTR as % Revenue Receipts	**71.57**	**70.22**	**70.07**	**66.04**	**63.22**	**60.25**

2.16 The share of SGST in the six States in Table 2.4 constituted the largest components of SOTR in FY 2023-24 ranging from 35 percent to 47 percent. This was followed by receipts from Taxes on Sales/Trade, which ranged from 13 percent to 26 percent and Stamps and Registration Fees, which ranged from 11 percent to 17 percent. Receipts from State Excise in five States ranged from 6 percent to 21 percent. In Gujarat, this receipt was negligible on account of prohibition on liquor.

State Goods and Service Tax

2.17 A component-wise analysis shows that SGST is the single most important source of own tax revenues for the States[7], constituting almost 43 percent of SOTR of all States in FY 2023-24. Taking FY 2018–19 as the full base year, SGST collections since the implementation of GST (July 2017) have shown remarkable growth across most of the States. In FY 2023-24, among the six States in Table 2.4 with the highest SOTR, contribution of SGST ranged from 35 percent to 47 percent of the SOTR. In the eight North-Eastern States and two Himalayan States Himachal Pradesh and Uttarakhand, the tax revenues from SGST were significantly higher ranging from 43 percent in Uttarakhand to 90 percent in Manipur of their respective SOTR. In the remaining 12 States, contribution of SGST ranged from 36 percent in Chhattisgarh to 57 percent in Bihar. The highest increase in SGST in the six years period from FY 2018-19 to FY 2023-24 has been observed in Arunachal Pradesh at 220 percent, followed by Sikkim at 138 percent. Nagaland and Meghalaya have also registered significant expansion, with increases of 126 percent and 114 percent respectively in their SGST collections during FY 2023–24.

State Excise

2.18 State excise duty is also a major component of SOTR accounting for 13.25 percent of SOTR of all States in FY 2023-24. It is levied by the State Governments on alcoholic liquor for human consumption and certain narcotic substances. In FY 2023–24, Uttar Pradesh registered the highest State excise receipts at ₹45,571 crore, followed by Maharashtra at ₹23,322 crore, Telangana at ₹20,299 crore, Andhra Pradesh at

[7] Revenues from SGST in Bihar constituted 57 percent of its SOTR, as revenues from State Excise is almost nil.

₹15,998 crore, Madhya Pradesh at ₹13,524 crore, Rajasthan at ₹13,225 crore, Haryana at ₹11,326 crore and Tamil Nadu at ₹10,774 crore. In the eight North-Eastern and two Himalayan States, Uttarakhand recorded the highest excise receipts at ₹4,041 crore, while Mizoram reported the lowest at ₹3 crore.

2.19 Over the 10 year period from 2014–15 to 2023–24, excise collections of all States taken together increased by 177 percent. Telangana[8] registered highest growth at 433 percent in FY 2023-24 over FY 2015-16. West Bengal and Andhra Pradesh also registered substantial growth in excise receipts, at 399 percent and 268 percent respectively during the 10 year period.

2.20 In Bihar, excise duty collections declined from ₹3,217 crore in FY 2014-15 to ₹30 crore in FY 2016-17 and further to ₹1 crore in FY 2023-24 due to State's total liquor prohibition policy, which came into force in April 2016. Nagaland and Mizoram had experienced significant decline in State excise revenues due to enforcement of Nagaland Liquor Total Prohibition Act 1989 and Mizoram Liquor (Prohibition) Act 2019 respectively.

Taxes on Sales, Trade, etc.

2.21 Taxes on Sales, Trade, etc. is a significant component of SOTR, constituting 21 percent of SOTR in FY 2023-24. 13 States had significant revenues of more than ₹10,000 crore from this component in FY 2023-24. These States were Tamil Nadu at ₹60,200 crore, Maharashtra at ₹53,380 crore, Gujarat at ₹33,127 crore, Uttar Pradesh at ₹31,126 crore, Telangana at ₹29,990 crore, Kerala at ₹27,690 crore, Rajasthan at ₹23,473 crore, Karnataka at ₹20,811 crore, Andhra Pradesh at ₹18,475 crore, Madhya Pradesh at ₹17,863 crore, Odisha at ₹12,714 crore, West Bengal at ₹11,811 crore and Haryana at ₹11,331 crore.

Stamps and Registration Fees

2.22 Revenues from Stamps and Registration Fees constituted 12 percent of SOTR in FY 2023-24. Eight States collected significant revenues of over ₹10,000 crore from this component in FY 2023-24. These were – Maharashtra at ₹50,824 crore, Uttar Pradesh at ₹26,961 crore, Karnataka at ₹20,147 crore, Tamil Nadu at ₹19,013 crore, Gujarat at ₹15,334 crore, Telangana at ₹14,296 crore, Haryana at ₹10,529 crore and Madhya Pradesh at ₹10,331 crore.

Taxes on Motor Vehicles

2.23 Revenues from Taxes on Motor Vehicles constituted six percent of SOTR in FY 2023-24. Three States collected revenues of more than ₹10,000 crore from this component in FY 2023-24. They were - Maharashtra at ₹12,969 crore, Karnataka at ₹11,287 crore and Uttar Pradesh at ₹11,205 crore.

Growth of SOTR in Pre-GST and Post-GST Period

2.24 With the introduction of Goods and Service Tax, a unified national tax system was put in place, replacing the multiple indirect taxes. Table 2.5 below presents the comparative analysis of SOTR of the individual States during pre-GST and post-GST period.

[8] Collection from State Excise in Telangana in FY 2023-24 was ₹20,299 crore and in FY 2015-16 was ₹3,809 crore (first complete financial year from formation of State).

Table 2.5: Growth of SOTR in Pre GST and Post GST Period (Figures in ₹ crore / percentage)

State	SOTR 2013-14	SOTR 2016-17	Average Annual SOTR Growth (over 3 Yrs)	SOTR 2018-19	SGST 2018-19	SOTR 2023-24	SGST 2023-24	Average Annual SOTR Growth (over 5 Yrs)	Average Annual SGST Growth (over 5 Yrs)
	Pre GST Period			Post GST Period					
Andhra Pradesh	39,907^	44,181	10.71	58,031	20,611	85,922	31,130	8.52	9.28
Arunachal Pradesh	435	709	18.20	1,068	601	2,798	1,923	21.52	26.79
Assam	8,995	12,080	10.51	15,925	8,393	28,178	14,654	12.38	12.22
Bihar	19,961	23,742	6.63	29,408	15,288	48,361	27,678	10.84	12.94
Chhattisgarh	14,343	18,945	9.72	21,427	8,203	38,786	13,793	12.89	11.50
Goa	3,582	4,261	5.99	4,871	2,529	8,726	4,057	14.19	11.94
Gujarat	56,372	64,443	4.60	80,103	34,889	1,34,214	58,010	12.38	12.58
Haryana	25,567	34,026	10.01	42,581	18,613	72,511	33,960	11.78	13.45
Himachal Pradesh	5,121	7,039	11.28	7,573	3,343	11,835	5,340	9.53	10.40
Jharkhand	9,380	13,299	12.37	14,752	8,201	28,005	12,348	13.99	8.99
Karnataka	62,604	82,956	9.85	96,830	41,956	1,63,505	71,041	11.55	12.20
Kerala	31,995	42,176	9.65	50,644	21,015	74,329	30,564	8.62	8.32
Madhya Pradesh	33,552	44,194	9.62	50,882	18,509	90,724	37,791	12.69	18.05
Maharashtra	1,08,598	1,36,616	7.96	1,87,436	82,352	3,02,343	1,41,979	11.36	13.16
Manipur	473	587	7.47	1,046	695	1,224	1,099	5.75	11.60
Meghalaya	949	1,186	7.89	1,793	806	3,217	1,723	12.52	17.59
Mizoram	230	442	24.58	727	455	1,196	969	11.72	18.27
Nagaland	333	511	15.35	846	470	1,598	1,063	13.77	18.05
Odisha	16,892	22,852	10.81	30,318	11,943	54,427	23,896	12.54	15.39
Punjab	24,079	27,747	4.84	31,574	13,273	47,252	20,925	8.88	10.46
Rajasthan	33,478	44,372	9.95	57,380	22,938	94,086	38,016	10.71	11.63
Sikkim	525	653	7.69	893	406	1,748	966	14.84	19.65
Tamil Nadu	73,718	85,941	5.27	1,05,534	38,533	1,67,278	61,960	9.99	10.36
Telangana	39,975^	48,408	21.10	64,674	23,840	1,11,798	39,295	12.35	11.41
Tripura	1,074	1,422	9.85	1,766	977	3,287	1,590	13.28	10.41
Uttar Pradesh	66,582	85,966	8.91	1,20,122	46,108	1,93,129	75,147	10.37	11.04
Uttarakhand	7,355	10,897	14.01	12,188	4,802	19,245	8,297	10.01	11.86
West Bengal	35,831	45,466	8.27	60,732	27,067	89,986	40,900	8.48	9.10
Total	**7,21,906**	**9,05,117**	**10.47#**	**11,51,127**	**4,76,816**	**18,79,708**	**8,00,112**	**11.70**	**13.17**

^ Andhra Pradesh and Telangana were bifurcated on 2 June 2014. Hence, for comparison of growth of SOTR, data for complete financial year 2015-16 has been adopted.

Total average annual SOTR growth of all States for pre-GST period excludes Andhra Pradesh and Telangana. Annual average growth has been calculated by first computing the annual average growth for each State individually and then taking the simple average of these values across all 28 States.

2.25 The average annual growth of SOTR of all the States combined in the three years prior to introduction of GST, during the period 2013-14 to 2016-17 was 10 percent, which increased to 12 percent during the period 2018-19 to 2023-24. The average annual growth of SGST during the period 2018-19 to 2023-24 was higher at over 13 percent.

2.26 In terms of annual growth of SOTR in Pre GST and Post GST period, individually all States other than eight States, namely Andhra Pradesh, Himachal Pradesh, Kerala, Manipur, Mizoram, Nagaland, Telangana and Uttarakhand, recorded a higher growth in SOTR in the period post implementation of GST. Arunachal Pradesh registered the highest average year-on-year growth of 22 percent, followed by Sikkim at 15 percent and Goa, Jharkhand and Nagaland at 14 percent.

2.27 Likewise, post implementation of GST, from FY 2018-19, the average annual growth of revenues from SGST outpaced the average annual growth of SOTR in almost all States, except seven States, namely Assam, Chhattisgarh, Goa, Jharkhand, Kerala, Telangana and Tripura. In five of the eight North-Eastern States[9] and Madhya Pradesh, the average rate of growth of SGST per annum was over 17 percent during the period 2018-19 to 2023-24. Arunachal Pradesh recorded an exceptionally high average annual growth of 27 percent in SGST during the period 2018-19 to 2023-24.

SOTR Buoyancy

2.28 Buoyancy ratio is the degree of responsiveness of a fiscal variable (e.g., SOTR) corresponding to a given change in the base variable (e.g., GSDP). Buoyancy of the SOTR indicates the ratio of the rate of growth of SOTR vis-à-vis the rate of growth of GSDP. In FY 2023-24, buoyancy ratio of the SOTR of the States was 0.92. It was 0.96 in FY 2014-15 and has varied between 0.29 (2019-20) to 1.43 (2022-23). The figures for 2020-21 have been excluded, as there was decline in both SOTR and GSDP.

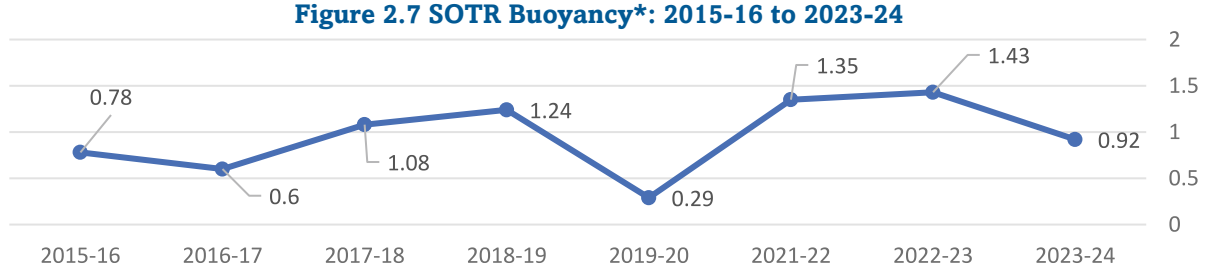
Table 2.6: Buoyancy of SOTR in FY 2023-24 (Figures in ₹ crore)

Components	*SOTR (2022-23)*	*SOTR (2023-24)*	*Rate of growth of SOTR in 2023-24*	*GSDP (2022-23)*	*GSDP (2023-24)*	*Rate of growth of GSDP in 2023-24*	*SOTR buoyancy ratio*
(a)	(b)	(c)	(d) = (c-b) / b*100	(e)	(f)	(g) = (f-e)/ e*100	(h) = (d/g)
SOTR	16,98,675	18,79,708	10.66	2,59,60,885	2,89,77,861	11.62	0.92

2.29 During the years 2015-16 to 2016-17, SOTR buoyancy was below one. Figure 2.7 shows that between FY 2017-18 and 2022-23, the SOTR buoyancy had been greater than one, except in FY 2019-20, when it was 0.29. In FY 2023-24, the buoyancy, however, declined to 0.92.

[9] Arunachal Pradesh, Sikkim. Nagaland, Mizoram and Meghalaya

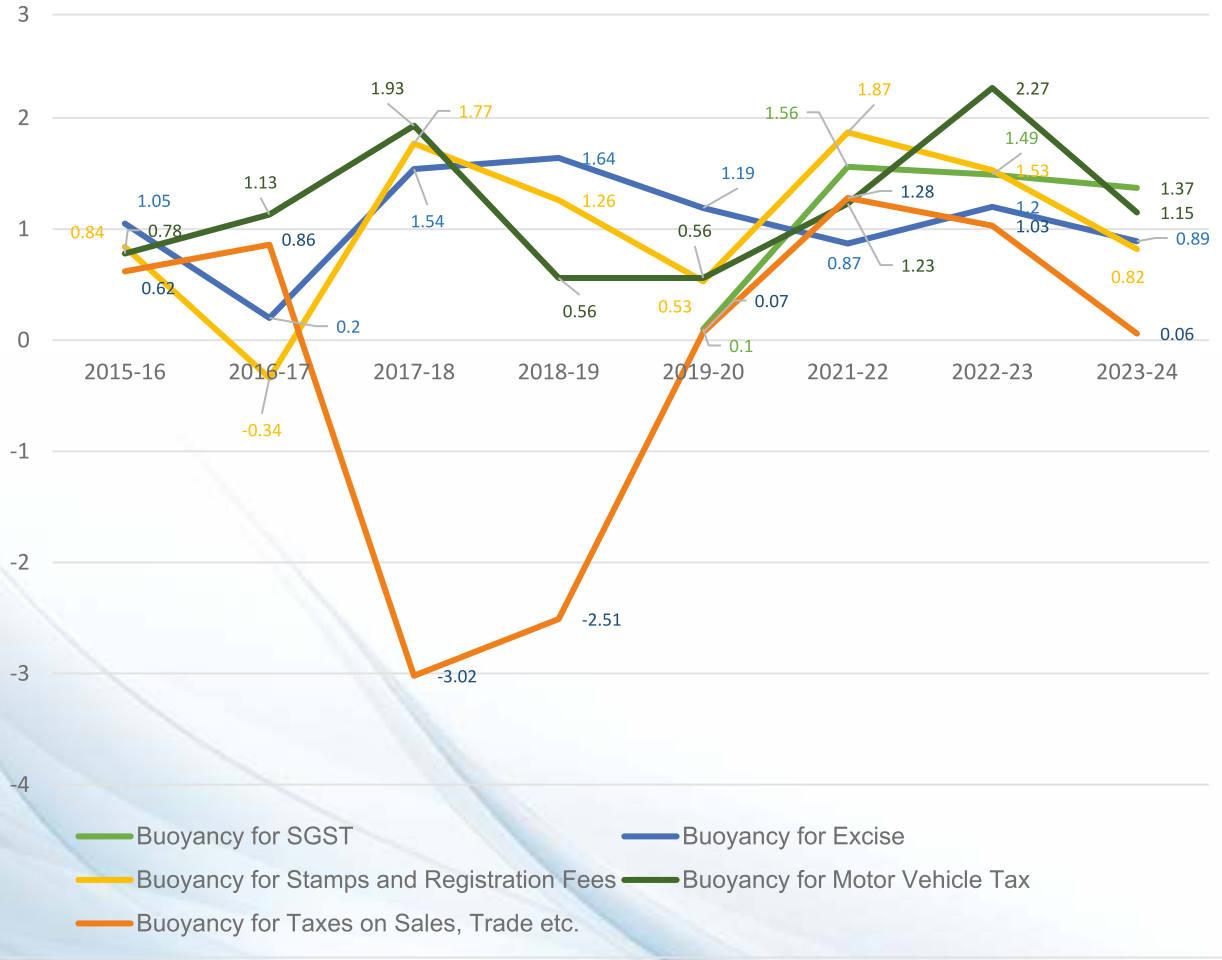
Figure 2.7 SOTR Buoyancy*: 2015-16 to 2023-24



* FY 2020-21 being Covid year has been excluded from SOTR buoyancy calculation.

2.30 Figure 2.8 depicts the trend of buoyancy with respect to key SOTR components. It varied across the major SOTR components during the period from 2015-16 to 2023-24. Since, SGST was implemented in the middle of 2017-18, the buoyancy has been analysed from 2018-19 onwards, excluding FY 2020-21 due to the Covid pandemic. SGST buoyancy, remained above one, but showed a declining trend in recent years, decreasing from 1.56 in FY 2021-22 to 1.49 in FY 2022-23 and further to 1.37 in FY 2023-24. Excise duty buoyancy fluctuated and remained above one in most years, except in FY 2016-17, FY 2021-22 and FY 2023-24. Stamps and Registration Fees largely recorded buoyancy above one during the period 2017-18 to 2022-23, barring FY 2019-20, but declined to 0.82 in FY 2023-24. Motor Vehicle Tax exhibited strong buoyancy in FY 2022-23 and remained above one in FY 2023-24. In contrast, Taxes on Sales, Trade etc. showed weak and volatile buoyancy, including negative values in some years, and remained well below one in FY 2023-24.

Figure 2.8: Buoyancy of SOTR Components



States' Non-Tax Revenue

2.31 States' Non-Tax Revenue (SNTR) comprises receipts from *fiscal* services such as from interest, dividends and profits; *general* services receipts such as fees and fines, rents, recovery of charges from works, irrigation, etc., sale of land and property, *social* services fees and receipts; *economic* services proceeds, such as from licenses, user charges, forest proceeds, irrigation and hydel project proceeds, mineral concession, fees, fines and royalties, unclaimed deposits etc.

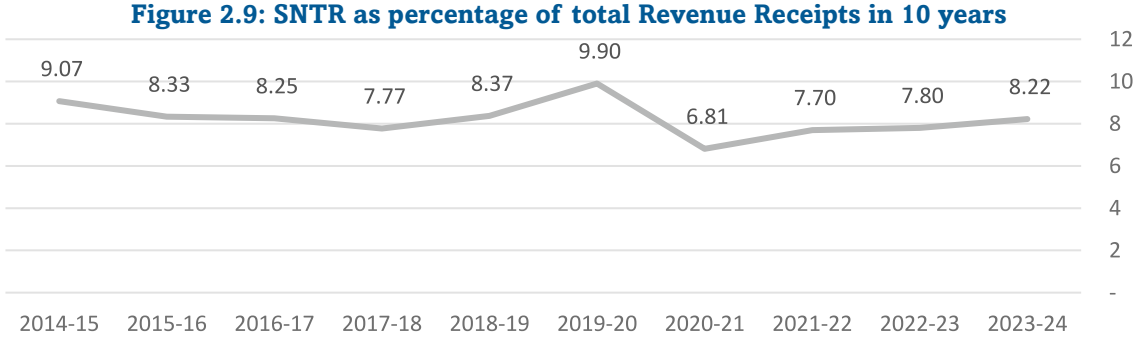
2.32 In FY 2023-24, the share of the SNTR of all the States constituted 8.22 percent of their total revenue receipts and 1.08 percent of the combined GSDP. SNTR of eight States was over 10 percent of their revenue receipts. These states were Odisha at 29.52 percent, Goa at 23.09 percent, Jharkhand at 15.27 percent, Chhattisgarh at 14.63 percent, Telangana at 14.07 percent, Kerala at 13.13 percent, Gujarat at 10.64 percent and Sikkim at 10.47 percent. *Annexure 2.1* brings out State-wise SNTR position for the 10 year period.

Table 2.7: Component-wise SNTR 2023-24 (Figures in ₹ crore)

Components	Amount	Percentage of SNTR	Percentage of GSDP
Interest, Dividends & Profits	34,663	11.12	0.12
Mineral, Petroleum related Receipts	1,35,188	43.37	0.47
Other SNTR	1,41,856	45.51	0.49
Total SNTR	**3,11,707**	100.00	1.08
Total Revenue Receipts	***37,93,278***	SNTR as % of Revenue Receipts - 8.22	
GSDP	***2,89,77,861***		

2.33 During the 10 year period of 2014-15 and 2023-24, the share of combined SNTR of all States, as percentage of combined total revenue receipts, had varied between the lowest of 6.81 percent in FY 2020-21 to the highest of 9.90 percent in FY 2019-20, as shown in Figure 2.9. The lowest level of 6.81 percent in FY 2020-21 was due to Covid impact. Receipts from SNTR witnessed an upward trend and reached the level of 8.22 percent of combined revenue receipts in FY 2023-24. During the 10 year period, receipts from Interest and Dividends showed marginal increase, the Other Non-Tax revenues showed a steady increase from ₹1,15,623 crore in FY 2014-15 to ₹2,77,045 crore in FY 2023-24, primarily due to the spurt in receipts from mineral related activities.

Figure 2.9: SNTR as percentage of total Revenue Receipts in 10 years



2.34 As can be seen from Table 2.8, in general, for the top six States with largest share of SNTR, it accounted for 13 to 30 percent of their total revenue receipts. The key components of SNTR include proceeds from mining concessions; minerals and metallurgy; interest and dividends; employee insurance; guarantee fees; interest on unspent balances; receipts from forests and wildlife; irrigation projects (major, medium and minor); and various administrative services.

2.35 Table 2.8 highlights that Odisha recorded the largest receipts from mineral royalties at ₹46,400 crore, which alone constituted about 88 percent of its SNTR and 85 percent of its SOTR in FY 2023-24. Receipts from mineral royalties were also significant in Chhattisgarh (₹12,795 crore – 84 percent of SNTR), Jharkhand (₹10,597 crore – 79 percent of SNTR) and Telangana (₹12,795 crore – 23 percent of SNTR). In addition to receipts from mineral royalties, Telangana received ₹16,478 crore (69 percent of SNTR) from sale of land and property and miscellaneous other receipts. In the SNTR basket of Kerala, the largest receipts of ₹12,531 crore from State lotteries constituted 77 percent of its SNTR. In Jharkhand and Chhattisgarh, SNTR also accrued from forestry, environment and wildlife, amounting to ₹816 crore (six percent of SNTR) and ₹811 crore (five percent of SNTR), respectively.

Table 2.8: Components of SNTR of top six States with SNTR above 10 percent of revenue receipts (2023-24) (Figures in ₹ crore)

Components	*Odisha*	*Goa*	*Jharkhand*	*Telangana*	*Chhattisgarh*	*Kerala*
Interest, Dividends & Profits	2,722	34	431	144	179	418
Employee State Insurance	70	0	0	226	0	217
Water Supply & Sanitation	61	197	14	3	2	0
Misc. Receipts (Guarantee fee, interest on unspent balances, sale of land, fees)	1,889	1	413	16,478^	8	267
Forestry, Environment & Wildlife	19	7	816	32	811	262
Irrigation	951	22	202	23	795	63
Royalties etc. from Minerals/ Metallurgy & Petroleum	46,400	179	10,597	5,440	12,795	555
State Lotteries	0	30	0	0	0	12,531
Education, Sport, Art and Culture	46	46	5	389	33	230
Ports	210	20	0	0	0	14
Police, Public Works, etc.	280	13	80	162	82	242
Other Administrative services	59	886	186	143	44	691
Urban Development	10	135	138	266	168	10
Power	2	2,436	7	11	0	0
Others	292	212	536	503	231	846
Total SNTR	53,011	4,218	13,425	23,820	15,148	16,346
Total Revenue Receipts of the State	1,79,593	18,272	87,929	1,69,293	1,03,508	1,24,486
SNTR as percentage of total revenue receipts	30	23	15	15	14	13

^ Telangana received ₹16,478 crore from sale of land and miscellaneous receipts

Share of the States in the Union Taxes and Duties

2.36 In FY 2023-24, share of Union Taxes and Duties constituted 29.77 percent of the combined revenue receipts of the States and 3.90 percent of their combined GSDP.

2.37 An analysis of the States' revenue receipts for the period 2014-15 to 2023-24 shows a distinct increase in devolution from the Union Government, especially with respect to the initial two years. The share of the States in devolution of taxes and duties, as percentage of the total combined revenue receipts of the States, increased from 21.34 percent in FY 2014-15 to 29.77 percent in FY 2023-24. The devolution, as percentage of combined GSDP, increased from 2.87 percent in FY 2014-15 to 3.90 percent in FY 2023-24, as brought out in Figure 2.10 (a).

2.38 In absolute terms, the States' share in Union Taxes and Duties showed a secular increase from ₹3,33,408 crore to ₹11,29,397 crore over the 10 year period. A dip in the amount was, however, noted in the years FY 2019-20 and FY 2020-21, years impacted by Covid as brought out in Figure 2.10 (b). *Annexure 2.1* brings out the State-wise 10 year details.

Figure 2.10: Share of devolution as percentage of the total combined revenue receipts of the States, GSDP and Year-to-Year increase

Figure 2.10(a): Devolution as percentage of Revenue Receipts and GSDP

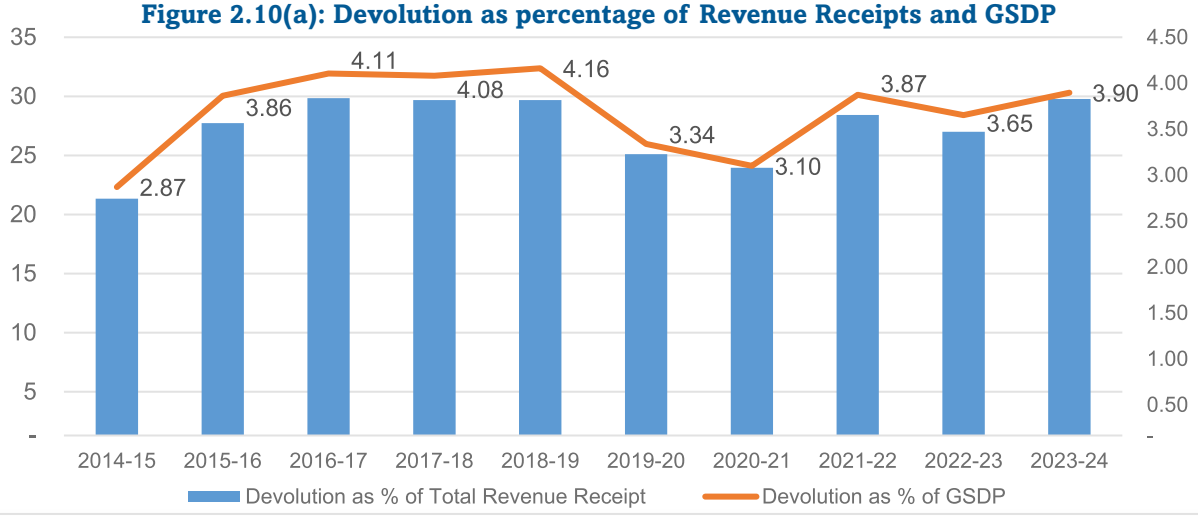
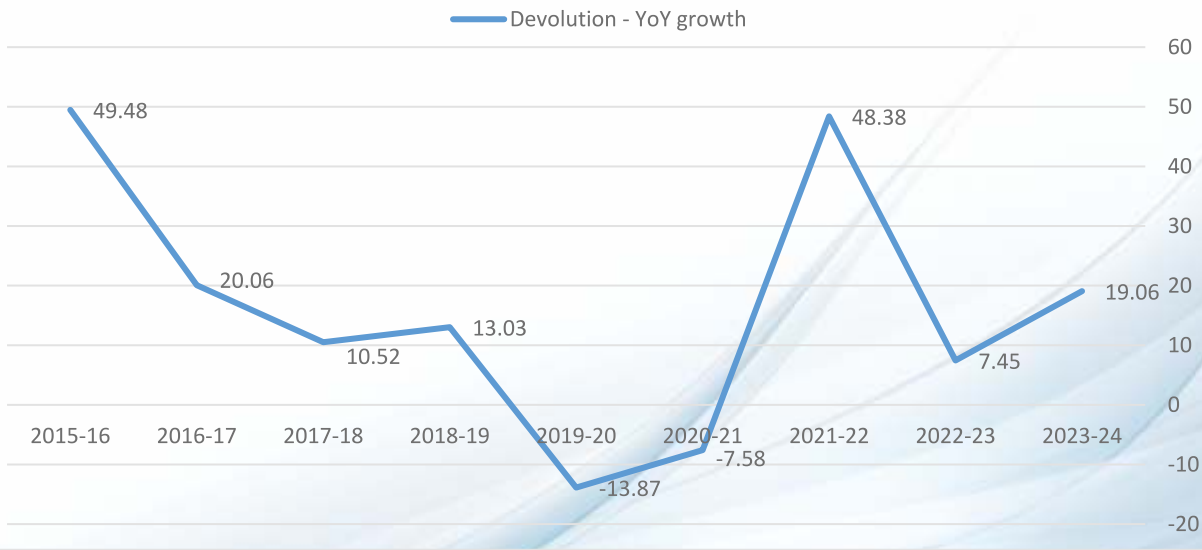
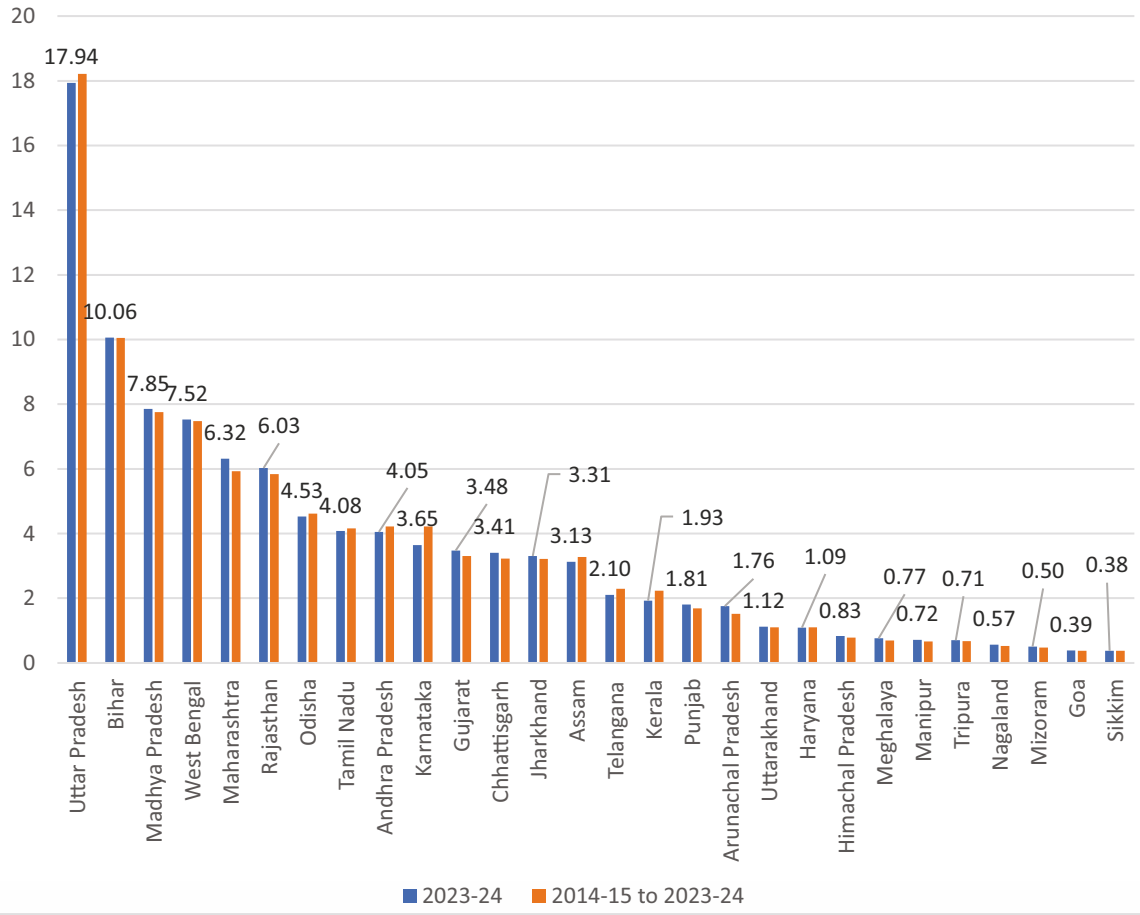


Figure 2.10 (b): Year-on-Year growth in Devolution



2.39 In FY 2023-24, 10 States together, received 72 percent of States' share in Union Taxes and Duties, which are Uttar Pradesh (17.94 percent), Bihar (10.06 percent), Madhya Pradesh (7.85 percent), West Bengal (7.52 percent), Maharashtra (6.32 percent), Rajasthan (6.03 percent), Odisha (4.53 percent), Tamil Nadu (4.08 percent), Andhra Pradesh (4.05 percent) and Karnataka (3.65 percent). Out of the total devolution to the States during the period 2014-15 to 2023-24, a similar pattern of devolution was observed, where about 72 percent of the total devolution was received by these 10 States. Figure 2.11 brings out the pattern.

Figure 2.11: Share of States in total devolution in 2023-24 and during the 10 year period of 2014-15 to 2023-24



Central Grants and Assistance to the States

2.40 Grants and Central Assistance from the Union Government to the States comprise mainly, (i) Union Government's share for the Centrally Sponsored Schemes (CSSs), (ii) Finance Commission grants (Local Bodies, sectoral or function-specific and conditional grants), and (iii) Other Transfers/Grants, etc. The compensation for the loss of revenue arising out of the implementation of the GST regime is included in other transfers/grants.

2.41 In FY 2023-24, the total grants and assistance received by the States was 12.46 percent of their combined revenue receipts and 1.63 percent of their combined GSDP. Table 2.9 depicts the share of different components in the grants and assistance in FY 2023-24.

Table 2.9: Share of components in Central Grants and Assistance (2023-24) (Figures in ₹ crore)

Components	*Amount of grants and central assistance*	*Percentage of combined revenue receipts*	*Percentage of combined GSDP*
Grants-in-aid for CSS	2,63,145	6.94	0.91
Finance Commission Grants	1,44,959	3.82	0.50
Other Grants & Central Assistance	64,362	1.70	0.22
Total	**4,72,466**	**12.46**	**1.63**

2.42 In FY 2023-24, 15 States together, received 81.49 percent of total grants and central assistance. These 15 States were Uttar Pradesh (11.81 percent), Maharashtra (7.63 percent), Madhya Pradesh (7.35 percent), Andhra Pradesh (7.34 percent), Bihar (5.53 percent), Gujarat (5.41 percent), Tamil Nadu (5.36 percent), Rajasthan (4.75 percent), Assam (4.68 percent), West Bengal (4.67 percent), Odisha (4.45 percent), Karnataka (3.29 percent), Himachal Pradesh (3.16 percent), Uttarakhand (3.03 percent) and Punjab (3.03 percent). The remaining 13 States received the rest. Out of the total grants and central assistance to the States from FY 2014-15 to FY 2023-24, a similar pattern was observed, where about 80.56 percent of the total grants and central assistance went to the same 15 States.

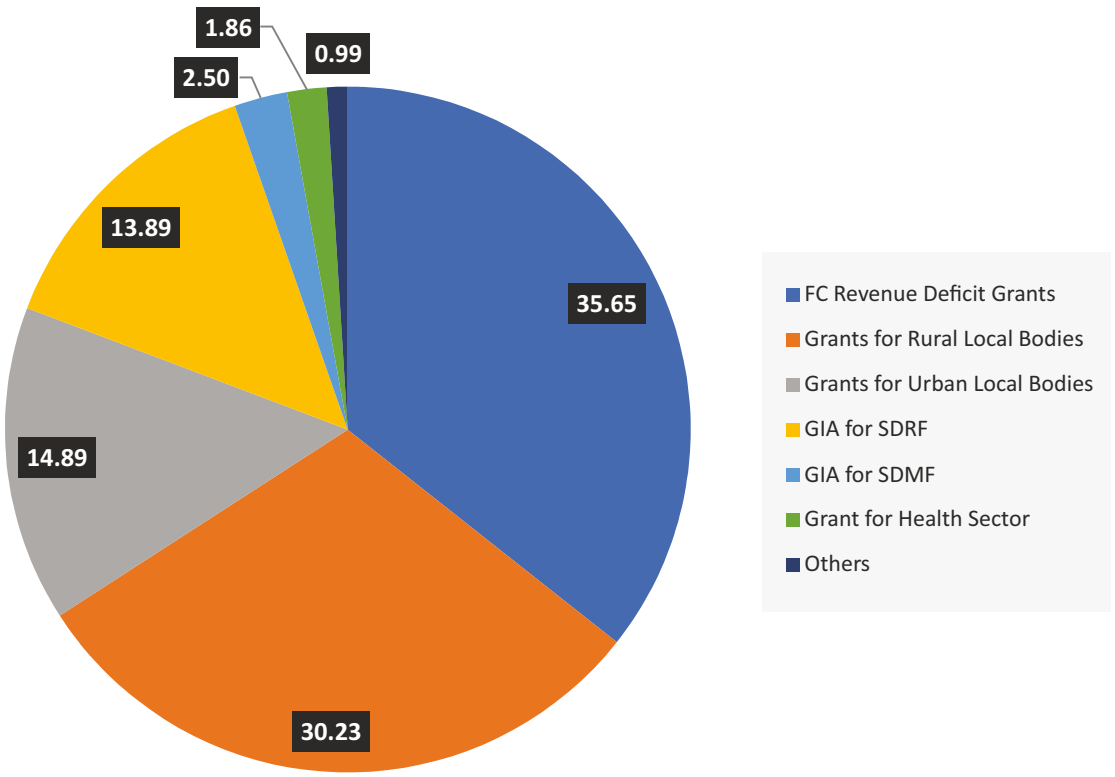
Finance Commission Grants

2.43 In FY 2023-24, the total Finance Commission grants under various categories were ₹1,44,959 crore compared to ₹1,72,849 crore in FY 2022-23. Out of this, the largest share of about 36 percent, was Revenue Deficit Grants, followed by Panchayati Raj Institution (PRI) Grants at 30 percent, Urban Local Bodies (ULB) Grants at 15 percent; State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF) related grants at 17 percent and grants to Health Sector and others at two percent, as brought out in Table 2.10.

Table 2.10: Finance Commission Grants to the States (Figures in ₹ crore)

Components	2023-24	Percentage of Total FC Grants
FC Revenue Deficit Grants	51,673	35.65
Grants for Rural Local Bodies	43,822	30.23
Grants for Urban Local Bodies	21,582	14.89
GIA for SDRF	20,131	13.89
GIA for SDMF	3,629	2.50
Grant for Health Sector	2,690	1.86
Others	1,432	0.99
Total	**1,44,959**	**100.00**

Figure 2.12: Percentage of Components in FC Grants 2023-24



2.44 During the year FY 2023-24, 13 States received ₹51,673 crore of Revenue Deficit Grants which is 35.65 percent of the total Finance Commission grants. More than 95 percent of the revenue deficit grants went to 10 States, namely West Bengal at 16.17 percent, Himachal Pradesh at 15.59 percent, Uttarakhand at 12.04 percent, Punjab at 10.87 percent, Kerala at 9.19 percent, Nagaland at 8.61 percent, Tripura at 8.08 percent, Assam at 5.65 percent, Andhra Pradesh at 5.21 percent and Manipur at 4.07 percent.

2.45 In FY 2023-24, out of the 28 States, 16 States were in Revenue Surplus and 12 were in Revenue Deficit. Seven North-Eastern and Himalayan States, namely Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand received Revenue Deficit Grants, as per the award of the Fifteenth Finance Commission. Table 2.11 brings out the comparative picture of Revenue Surplus and Revenue Deficit States and Revenue Deficit Grants received in FY 2023-24.

Table 2.11: FC Revenue Deficit Grants in FY 2023-24 (Figures in ₹ crore)

States	*Revenue Deficit (-) / Revenue Surplus (+)*	*FC Revenue Deficit Grants*
Andhra Pradesh	-38,683	2,691
Arunachal Pradesh	6,877	0
Assam	-2,628	2,918
Bihar	2,833	0
Chhattisgarh	-11,233	0
Goa	1,423	0
Gujarat	33,477	0
Haryana	-11,881	0
Himachal Pradesh	-5,559	8,058
Jharkhand	11,252	0
Karnataka	-9,272	0
Kerala	-18,140	4,749
Madhya Pradesh	12,488	0
Maharashtra	-13,754	0
Manipur	884	2,104
Meghalaya	1,394	715
Mizoram	577	1,474
Nagaland	1,335	4,447
Odisha	30,761	0
Punjab	-28,215	5,618
Rajasthan	-38,955	0
Sikkim	131	149
Tamil Nadu	-45,121	0
Telangana	779	0
Tripura	2,196	4,174
Uttar Pradesh	36,013	0
Uttarakhand	3,341	6,223
West Bengal	-25,692	8,353
	Total	**51,673**

2.46 Finance Commission grants increased from ₹76,336 crore in FY 2017-18 to ₹1,44,959 crore in FY 2023-24, marking an overall rise of 90 percent during the seven-year period. A major outlier in the trend was FY 2021-22, when total grants spiked to ₹2,07,315 crore, due to higher component of Revenue Deficit Grants. Grants for Rural Local Bodies remained broadly stable, increasing by 31 percent from FY 2017-18 to FY 2023-24, while Urban Local Body grants rose by 128 percent. Assistance for SDRF increased moderately by 114 percent over the seven-year span. *Annexure 4* brings out the seven years details on the Finance Commission Grants.

2.47 Out of the total central grants / assistance of ₹4,72,466 crore, nine States, namely Uttar Pradesh at 11.81 percent, Maharashtra at 7.63 percent, Madhya Pradesh at 7.35 percent, Andhra Pradesh at 7.34 percent, Bihar at 5.53 percent, Gujarat at 5.41 percent, Tamil Nadu at 5.36 percent, Rajasthan at 4.75 percent and Assam at 4.68 percent received about 60 percent of the total amount.

Share of grants and central assistance in the Revenue Receipts of States

2.48 An analysis of the States' revenue receipts for the period 2014-15 to 2023-24 indicates wide fluctuations in the share of grants and central assistance from the Union. The share of these transfers in the combined revenue receipts of the States increased from 20.14 percent in FY 2014-15 to a peak of 23.66 percent in FY 2020-21, but subsequently declined to 12.46 percent in 2023-24. In absolute terms, grants and central assistance rose from ₹3,14,655 crore in FY 2014-15 to ₹4,72,466 crore in FY 2023-24. However, as a percentage of the combined Gross State Domestic Product (GSDP), these transfers declined from 2.71 percent to 1.63 percent during the same period, reflecting a slower growth of Union transfers relative to the expansion of States' economies. Figures 2.13 (a) and 2.13 (b) depict the trend. *Annexure 2.1* provides State-wise details of grants and central assistance during the period 2014-15 to 2023-24.

Figure 2.13(a): GIA as percentage of Revenue Receipts and GSDP

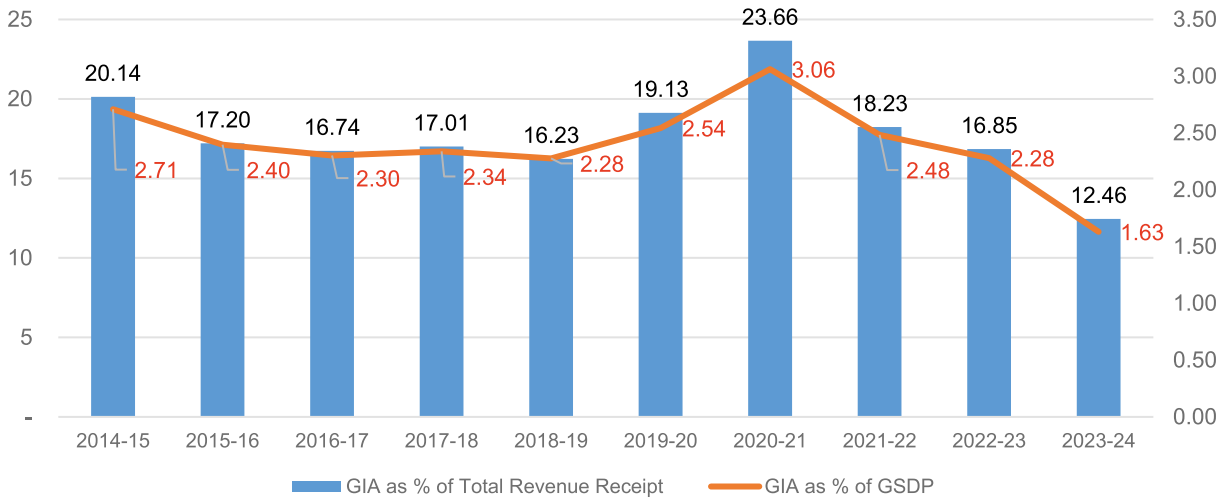


Figure 2.13(b): Year-on-Year growth in GIA



States' Capital Receipts

2.49 States' capital receipts comprise three sources of debt and non-debt segments, namely, miscellaneous capital receipts i.e., proceeds of divestment of equity, value of bonus share, proceeds of asset monetisation / retirement of capital; recoveries of loans and advances given by the State Governments; and public debt receipts. Public debt receipts include internal debt from market borrowings and loans and advances from the Government of India. *Annexure 3* brings out the State-wise details of Capital receipts for the period 2014-15 to 2023-24.

2.50 In FY 2023-24, total Capital receipts were ₹18,10,447 crore for all the States. Component-wise details are brought out in Table 2.12. As evident, debt capital receipts comprised 98.72 percent of the total capital receipts.

Table 2.12: Capital Receipts of the States (2023-24) (Figures in ₹ crore)

Capital Receipts	*Amount*	*Percentage of the Total Capital Receipts*	*Percentage of GSDP*
Miscellaneous Capital Receipts	235	0.01	0.001
Recoveries of Loans & Advances	22,975	1.27	0.08
Loans & Advances from Central Govt.	1,42,486	7.87	0.49
Internal Debt Receipts	16,44,751	90.85	5.68
Total	***18,10,447***		***6.25***
GSDP	**2,89,77,861**		

2.51 Miscellaneous capital receipts in FY 2023-24 were negligible compared with the total receipts. This was also the case in previous years in most States. During the period 2014-15 to 2023-24, miscellaneous capital receipts has been a low of ₹174 crore in FY 2017-18 and a maximum of ₹10,147 crore in FY 2020-21. Gujarat and Haryana were two States where miscellaneous capital receipts were observed in a number of years during the 10 year period. Table 2.13 gives a snapshot of the quantum of miscellaneous capital receipts arising from retirement of capital / disinvestment of equity, value of bonus share, proceeds of monetisation, etc.

Table 2.13: Share of major States in Capital Receipts (2014-15 to 2023-24) (Figures in ₹ crore)

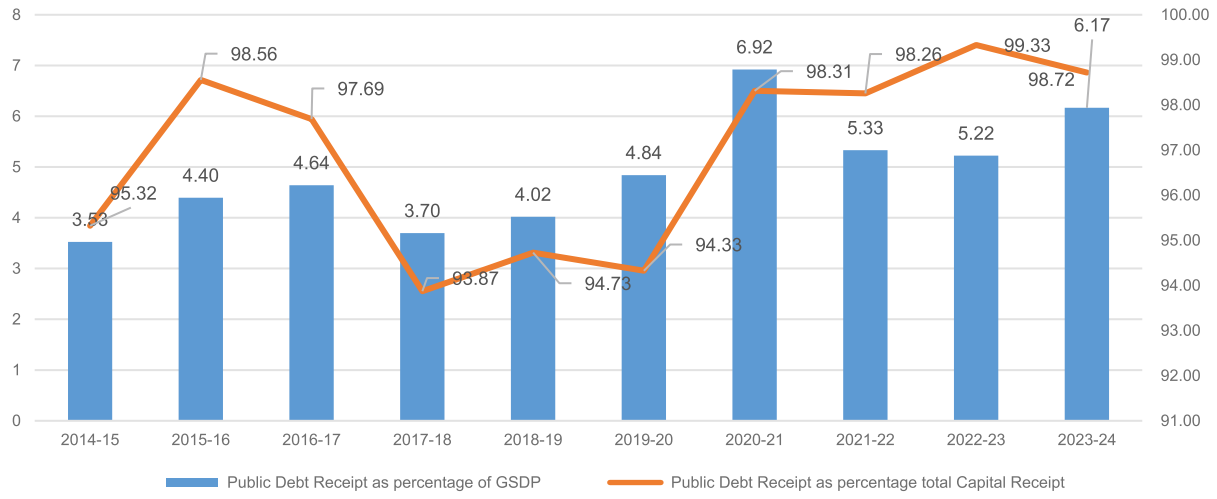
Year	Total Misc. Capital Receipts (MCR)	Major Share (Top two States)		% of total Misc. Capital Receipts (MCR)
2023-24	235	Haryana	115	48.94
		Kerala	48	20.43
2022-23	711	Nagaland	450	63.29
		Haryana	74	10.41
2021-22	1,773	Madhya Pradesh	1,598	90.13
		Haryana	67	3.78
2020-21	10,147	Gujarat	9,968	98.24
		Haryana	63	0.62
2019-20	274	Gujarat	106	38.69
		Haryana	54	19.71
2018-19	894	West Bengal	692	77.40
		Gujarat	65	7.27
2017-18	174	Haryana	40	22.99
		Himachal Pradesh	35	20.11
2016-17	379	Gujarat	240	63.32
		Kerala	30	7.92
2015-16	1,134	West Bengal	653	57.58
		Karnataka	352	31.04
2014-15	1,146	Himachal Pradesh	650	56.72
		Gujarat	241	21.03

Debt Receipts of the State

2.52 In FY 2023-24, total public debt receipts of ₹17,87,237 crore of all the States combined were 98.72 percent of the total capital receipts and 6.17 percent of the combined GSDP.

2.53 During the period 2014-15 to 2023-24, public debt receipts, as a percentage of total debt and non-debt capital receipts, have ranged between 94 to 99 percent. As percentage of combined GSDP, the total public debt receipt ranged between four percent in FY 2014-15 to seven percent in FY 2020-21 during the period 2014-15 to 2023-24. Receipts from Internal Debt rose steadily from ₹3,97,673 crore in FY 2014-15 to ₹16,44,751 crore in FY 2023-24. Receipts as Loans and Advances from the Central Government witnessed a sharp increase in four-year period, beginning FY 2020-21 as shown in Figure 2.14, mainly on account of Back-to-Back Loans to States/UTs in lieu of GST Compensation Shortfall and Special Assistance as Loan to States for Capital Expenditure.

Figure 2.14: Debt Capital Receipts and total Capital Receipts 2014-15 to 2023-24



Conclusion

2.54 Receipts of the States during the period 2014-15 to 2023-24 witnessed a steady expansion in the overall resource base of the States, accompanied by changes in the composition of receipts. States' Own Tax Revenue (SOTR) remained the dominant component of revenue receipts throughout the period, increasing from ₹7.73 lakh crore in FY 2014-15 to ₹18.80 lakh crore in FY 2023-24, though its buoyancy at 0.92 in FY 2023-24 was a reduction from 1.43 in FY 2022-23. The share of States' SOTR in total revenue receipts has shown a steady increase during the period 2015-16 to 2023-24.

2.55 The share of the States in Union Taxes and Duties registered a significant increase from 21.34 percent of combined revenue receipts in FY 2014-15 to 29.77 percent in FY 2023-24, reflecting the impact of enhanced devolution following the recommendations of the Fourteenth and Fifteenth Finance Commissions. In contrast, the share of grants-in-aid and central assistance declined from 20.14 percent in FY 2014-15 to 12.46 percent in FY 2023-24, indicating a shift towards greater reliance on own-revenue mobilisation and tax devolution.

2.56 States' Non-Tax Revenue (SNTR), increased in absolute terms from ₹1.42 lakh crore in FY 2014-15 to ₹3.12 lakh crore in FY 2023-24. However, its share in the total revenue receipts declined from 9.07 percent to 8.22 percent over the same period. The trend varied substantially across States, influenced primarily by natural resource endowments and the effectiveness of revenue administration. On the capital side, public debt receipts rose sharply from ₹4.10 lakh crore in FY 2014-15 to ₹17.87 lakh crore in FY 2023-24, accounting for more than 98 percent of total capital receipts in FY 2023-24.

Chapter 3

Expenditure of States

Expenditure of States

Overview of Expenditure by States

3.1 In the federal structure, the States are responsible for functions assigned to them by the Constitution of India under the State List of the Seventh Schedule. They are also responsible for areas, as relevant, under the Concurrent List. Delivery of goods and services and governance functions of the State require budgetary expenditure. The States also execute the Centrally Sponsored Schemes (CSSs), conceptualized, and designed by the Union Government with shared funding pattern, between the Union and the States, through their agencies. The sharing pattern of the CSSs is based on understanding of the States as general category States and other States (e.g., border and hilly areas or with specific requirements).

3.2 The expenditure of the States comprises revenue expenditure and capital expenditure. Revenue expenditure relates to charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses. Capital expenditure includes significant expenditure incurred with the object of acquiring tangible assets of a permanent nature for use in the organisation and not for sale in the ordinary course of business or enhancing the utility of existing assets and for repayment of debt and extending loans and advances. Both, revenue expenditure and capital expenditure, are classified as per the functions falling under general services, social services, and economic services. All expenditure under the three categories of services is classified as per functions (functional classification), programmes, schemes, and object of expenditure (economic classification).

3.3 Budgetary spending including Revenue and Capital Expenditure[10] of the States in FY 2023-24 amounted to ₹46,80,684 crore, constituting 16.15 percent of their combined GSDP of ₹2,89,77,861 crore. The combined budgetary spending of the Union and the States during the year stood at ₹ 95,33,257 crore, which was 31.30 percent of the national GDP of ₹3,04,57,109 crore. *Annexure 5* depicts the Revenue and Capital expenditure of the States for the 10 year period 2014-15 to 2023-24.

3.4 During the period 2014-15 and 2023-24, the share of States' budgetary spending averaged between a low of 16.15 percent of the combined GSDP in FY 2023-24 and a high of 17.49 percent in FY 2016-17. During the same period, the combined budgetary spending of the Union and the States ranged from 30.24 percent of GDP in FY 2018-19 to 35.67 percent in FY 2020-21.

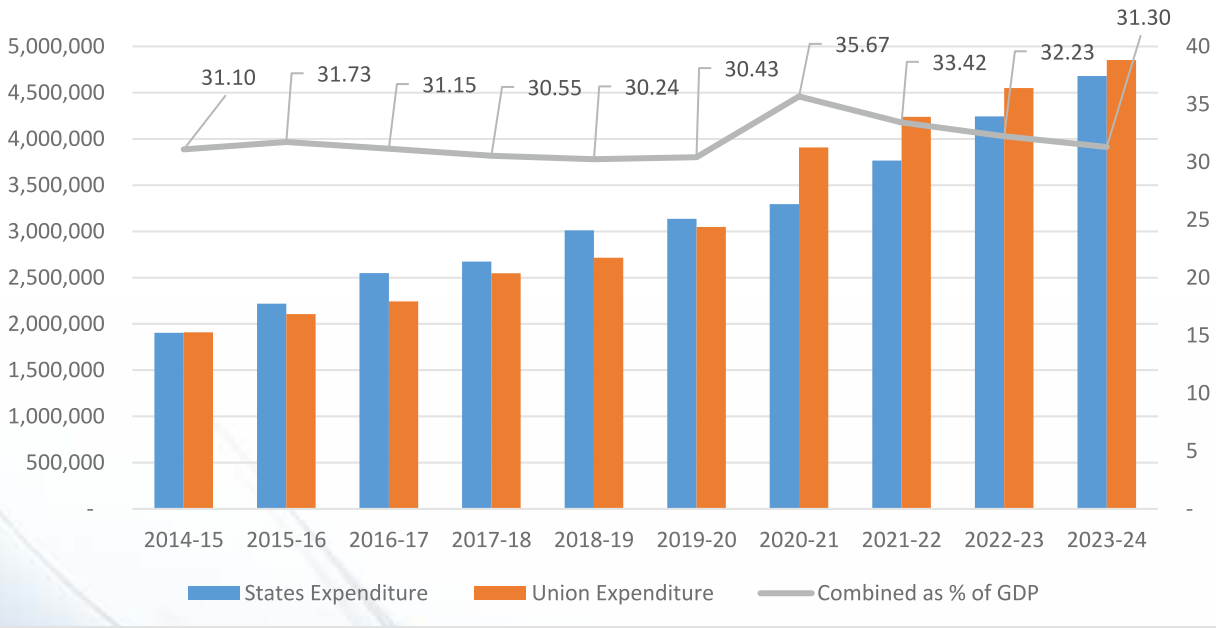
[10] Excludes repayment of Public Debt

Table 3.1: Budgetary Expenditure of Governments (2014-15 to 2023-24) (Figures in ₹ crore)

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
States Expenditure	19,04,272	22,18,024	25,48,788	26,74,809	30,12,218	31,35,956	32,94,708	37,65,774	42,43,920	46,80,684
GSDP	1,16,15,510	1,28,96,832	1,45,73,168	1,62,01,897	1,79,57,451	1,92,78,563	1,91,92,024	2,27,94,133	2,59,60,885	2,89,77,861
States Expenditure as % of GSDP	*16.39*	*17.20*	*17.49*	*16.51*	*16.77*	*16.27*	*17.17*	*16.52*	*16.35*	*16.15*
Union Expenditure	19,09,144	21,05,667	22,42,501	25,47,336	27,15,761	30,48,206	39,07,646	42,38,533	45,50,514	48,52,572
Total Expenditure (Union & States)	38,13,416	43,23,691	47,91,289	52,22,145	57,27,980	61,84,162	72,02,354	80,04,307	87,94,434	95,33,257
GDP	1,22,63,280	1,36,26,727	1,53,82,936	1,70,95,870	1,89,39,013	2,03,25,762	2,01,88,996	2,39,50,666	2,72,87,270	3,04,57,109
Total Expenditure of Union & States as % of GDP	*31.10*	*31.73*	*31.15*	*30.55*	*30.24*	*30.43*	*35.67*	*33.42*	*32.23*	*31.30*

3.5 Figure 3.1 brings out the budgetary spending of the Union and the State Governments for the 10 year period from 2014-15 to 2023-24. It is seen that the decadal trend of combined spending of the State Governments, is broadly of similar magnitude as that of Union Government[11] spending in this period. The combined expenditure of the Union Government and the State Governments has been hovering around a third of the GDP over the 10 year period, was at 31.10 percent in FY 2014-15 and 31.30 percent of GDP in FY 2023-24, the highest being 35.67 percent of GDP in the FY 2020-21.

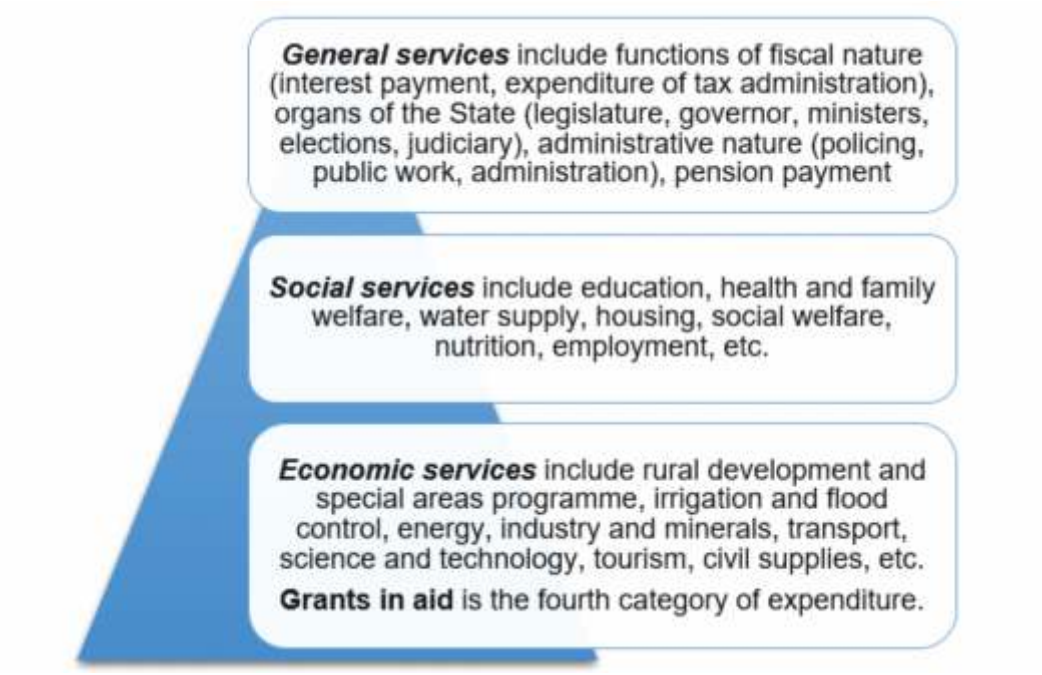
Figure 3.1: Budgetary Expenditure of the Union and the States (Figures in ₹ crore / percentage)



Sectoral Expenditure

3.6 Revenue and capital expenditure under General, Social and Economic services as well as Grants-in-Aid are shown in the figure below:

[11] Spending of the Union Government also includes grants and transfers to States, which are also used for spending by the States, and that if netted, would reduce the figure of spending of the one, either the Union or the States.



3.7 In FY 2023-24, the combined expenditure (revenue and capital) of the States was ₹46,80,684 crore. Sectoral expenditure, revenue and capital, in FY 2023-24 was as follows.

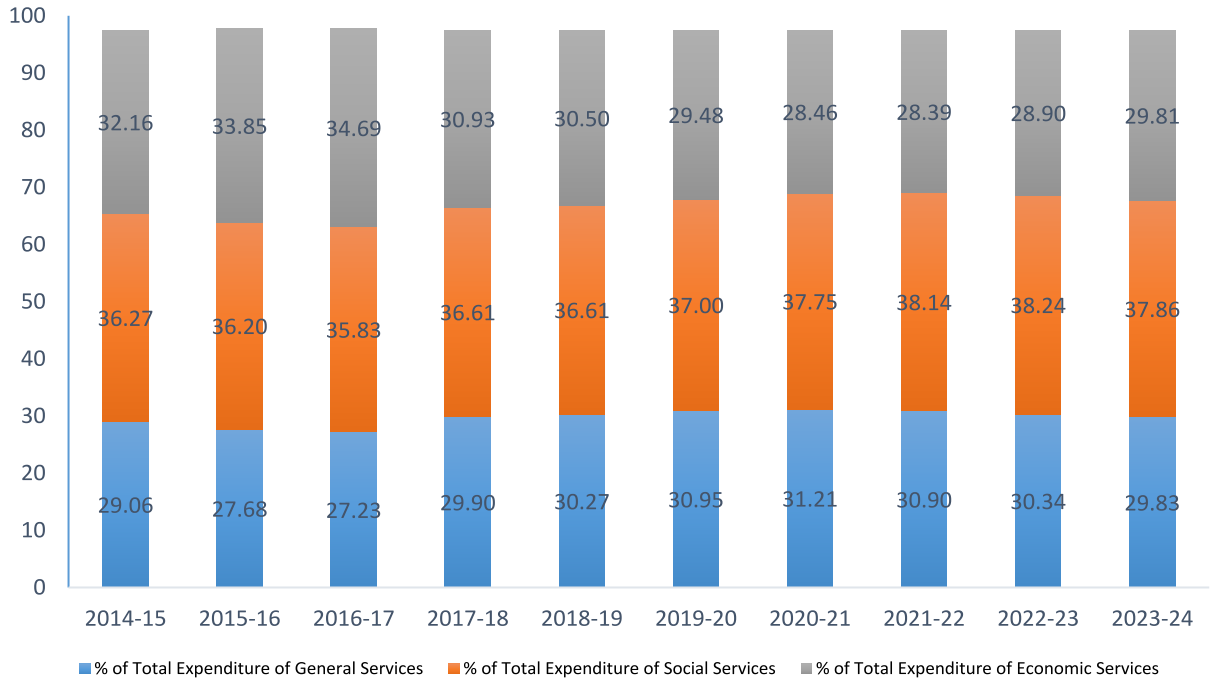
Table 3.2: Sectoral Expenditure of the States in FY 2023-24 (Figures in ₹ crore)

States' expenditure	General Sector	Social Sector	Economic Sector	Others (Compensation & Assignment, Grants-in-aid, and Loans & Advances to others)	Total
Sectoral Revenue Expenditure	13,53,580	15,24,598	9,04,179	1,14,291	38,96,647
Sectoral Capital Expenditure	42,644	2,47,285	4,90,973	3,136	7,84,037
Total	**13,96,224**	**17,71,883**	**13,95,152**	**1,17,427**	**46,80,684**
Sectoral Revenue expenditure as % of Revenue Expenditure	34.74	39.13	23.2	2.93	100
Sectoral Capital expenditure as % of Capital Expenditure	5.44	31.54	62.62	0.40	100
Total Sectoral expenditure as % of Total Expenditure	29.83	37.86	29.81	2.51	100
Sectoral Revenue Expenditure as % of GSDP	4.67	5.26	3.12	0.39	13.45
Sectoral Capital Expenditure as % of GSDP	0.15	0.85	1.69	0.01	2.71

3.8 In FY 2023-24, the expenditure on General Sector, Social Sector and Economic Sector accounted for 29.83 percent, 37.86 percent and 29.81 percent respectively of the total expenditure of ₹46,80,684 crore[12]. The inter-se composition of expenditure reveals that Capital expenditure, as a percentage of sectoral expenditure, was 5.44 percent, 31.54 percent and 62.62 percent in General, Social and Economic Sectors respectively. This composition of expenditure indicates that economic sector involving infrastructure, industry and trade receive larger capital infusion. On the other hand, general sector including administration, fiscal related expenditure is essentially of revenue nature.

3.9 The total social and economic sectors expenditure (revenue and capital of ₹31,67,035 crore) was 67.66 percent of the total expenditure of ₹46,80,684 crore for all the States in FY 2023-24. For the 10 year period of 2014-15 to 2023-24, the social and economic sectors expenditure of all the States has been in the range of 66.21 percent in FY 2020-21 to 70.52 percent in FY 2016-17 of the combined total expenditure. *Annexure 6, 7 and 8* bring out the State-wise 10 year details of Sectoral Revenue, Sectoral Capital and total Sectoral expenditure respectively.

Figure 3.2: General, Social & Economic Expenditure as percentage of total expenditure

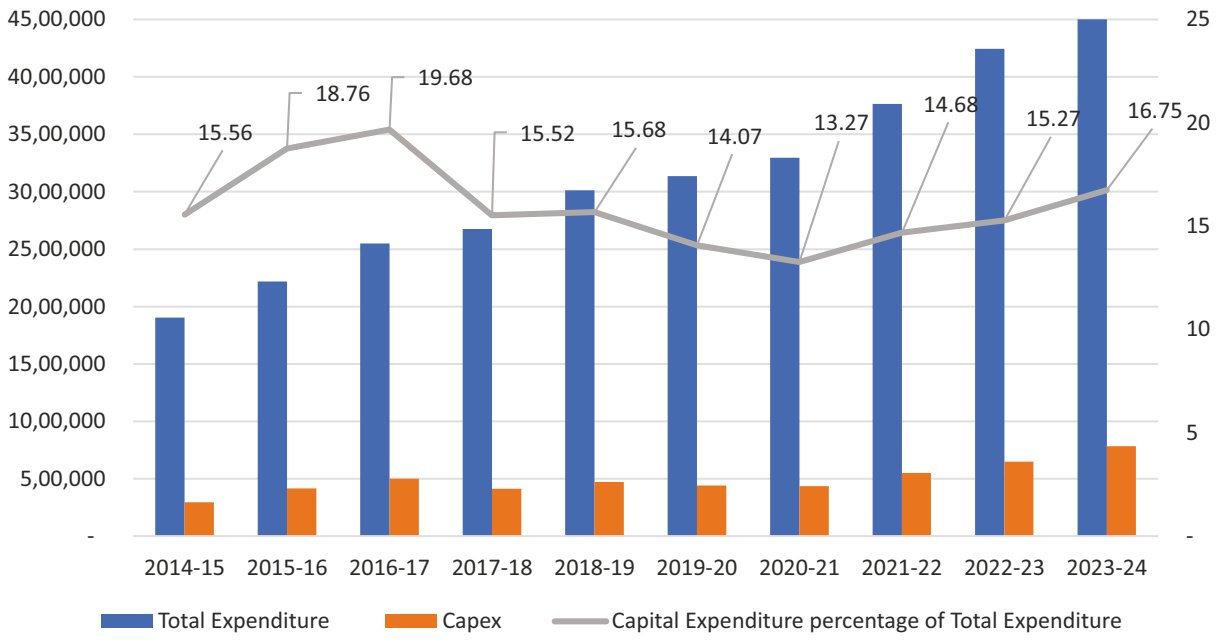


Capital Expenditure

3.10 In FY 2023-24, capital expenditure of ₹7,84,037 crore constituted 16.75 percent of the total expenditure by the States, the remaining 83.25 percent being revenue expenditure. During the 10 year period, a spurt in share of capital expenditure was evident in FY 2015-16 and FY 2016-17. The increase in capital expenditure in these two financial years is attributable to investments by the States in equity of power sector State Public Sector Undertakings and also advancing of loans to power sector undertakings, on taking over 75 percent of debts of State-owned Power Distribution Companies under Ujwal DISCOM Assurance Yojana (UDAY) scheme by 14 State Governments.

[12] Remaining 2.50 percent being on grants-in-aid and other loans not falling under any specific sector.

Figure 3.3: Capital expenditure by the States (Figures in ₹ crore / percentage)



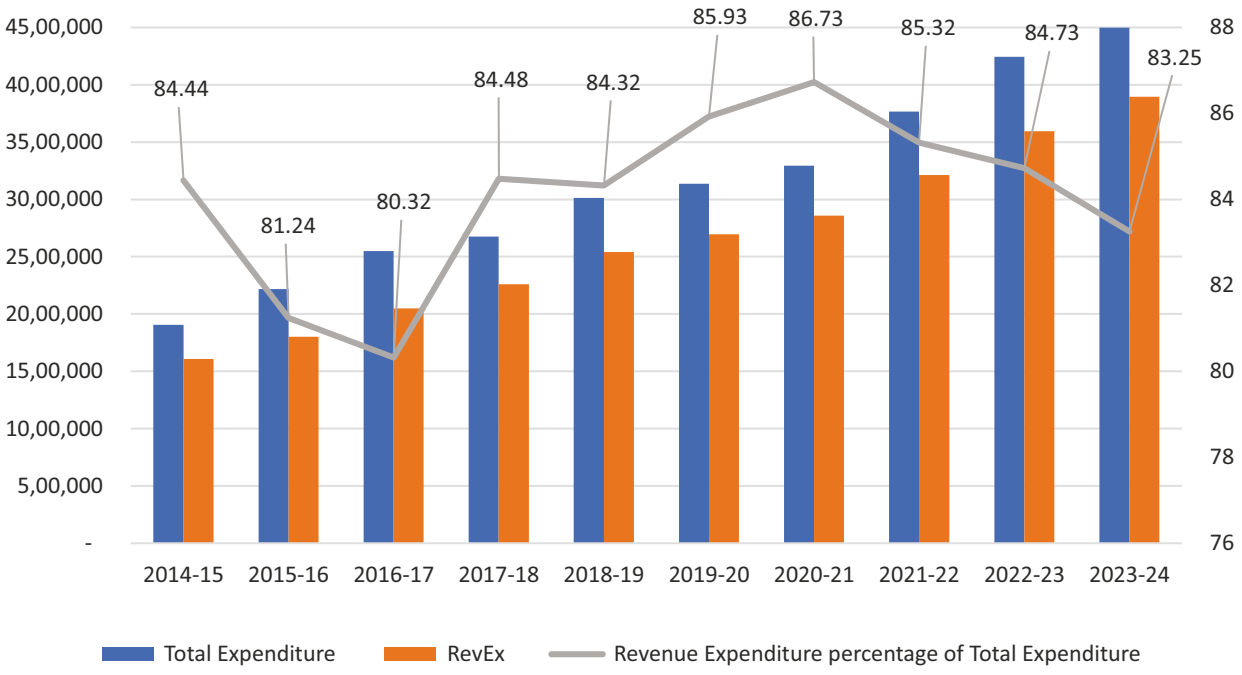
3.11 On an average, capital expenditure of the States has remained in the range of 13 – 20 percent of the total budgetary spending in the 10 year period of 2014-15 to 2023-24; the highest being 19.68 percent in FY 2016-17 and the lowest of 13.27 percent in FY 2020-21. A comparison of the total budgetary spending and the share of capital spending in FY 2023-24 over FY 2014-15 suggests that the increase in the volume of budgetary spending by 146 percent in FY 2023-24 over FY 2014-15 was lower than the growth in capital spending, which increased by 165 percent during the period. *Annexure 5* brings out the State-wise trend in Revenue and Capital expenditure during the 10 year period.

3.12 Government of India started providing special assistance to States in the form of 50 year interest free loan under 'Scheme for special assistance as loan to States for capital expenditure' since FY 2020-21. Total transfers for capital expenditure up to FY 2023-24 was ₹2,16,765 crore, of which ₹1,09,554 crore was in FY 2023-24 as compared to ₹81,195 crore in FY 2022-23, constituting an increase of 35 percent. States' overall capital expenditure increased from ₹6,48,184 crore in FY 2022-23 to ₹7,84,037 crore in FY 2023-24, marking an annual increase of 21 percent. This increase in capital expenditure by the States in FY 2023-24 was partially financed from assistance received as loans from the Government of India.

Revenue Expenditure: Composition and Nature

3.13 In FY 2023-24, revenue expenditure was 83.25 percent of total expenditure and 13.45 percent of combined GSDP. A large share of the revenue expenditure is committed. Salaries, pensions, and interest payments on public debt and liabilities, are treated as '*committed expenditure*'. In FY 2023-24, out of the total revenue expenditure of ₹ 38,96,647 crore, the committed expenditure was ₹16,86,393 crore and expenditure on subsidies was of the order of ₹3,30,269 crore. These two components accounted for an expenditure of ₹20,16,662 crore, which together constituted more than 51 percent of total revenue expenditure.

Figure 3.4: Revenue Expenditure by the States (Figures in ₹ crore / percentage)



3.14 During the 10 year period of 2014-15 to 2023-24, revenue expenditure by the States constituted 80-87 percent of the total expenditure and as percentage of combined GSDP, it ranged between 13-15 percent. Figure 3.4 depicts the trend in revenue expenditure over the 10 year period.

Misclassification of Expenditure between Revenue and Capital

3.15 Analysis of the expenditure data for FY 2023-24 indicates instances of misclassification between revenue and capital heads in several States, adversely affecting the integrity of some fiscal indicators. A total amount of ₹27,289 crore of expenditure, which was revenue expenditure, was booked under capital heads, while ₹173 crore of capital expenditure was classified under revenue heads during FY 2023-24. Such misclassification leads to understatement of revenue expenditure and an overstatement of capital expenditure, thereby resulting in an understatement of the revenue deficit or overstatement of the revenue surplus.

Table 3.3: Details of Misclassification of Expenditure for the FY 2023-24 (Figures in ₹ crore)

States	Revenue expenditure misclassified as Capital expenditure	Capital expenditure misclassified as Revenue expenditure
Andhra Pradesh	54	0
Arunachal Pradesh	27	0
Assam	5,755	11
Bihar	23	0
Chhattisgarh	3,657	39

States	Revenue expenditure misclassified as Capital expenditure	Capital expenditure misclassified as Revenue expenditure
Jharkhand	4,536	0
Karnataka	1	0
Madhya Pradesh	1,575	4
Maharashtra	3,545	0
Meghalaya	1	0
Nagaland	1	14
Odisha	4,565	0
Rajasthan	5	0
Telangana	259	42
Tripura	1,489	0
Uttar Pradesh	283	0
Uttarakhand	606	63
West Bengal	908	0
Total	**27,289**	**173**

Source: Respective Notes to Finance Accounts.

3.16 Significant instances of revenue expenditure booked under capital heads were observed: ₹5,755 crore in Assam, ₹4,565 crore in Odisha, ₹4,536 crore in Jharkhand, ₹3,657 crore in Chhattisgarh, and ₹3,545 crore in Maharashtra. These five States together accounted for more than 80 percent of the total misclassified revenue expenditure. Smaller but noteworthy cases were also observed: ₹1,489 crore in Tripura, ₹1,575 crore in Madhya Pradesh, and ₹54 crore in Andhra Pradesh.

Some Factors impacting completeness of expenditure

3.17 While Budgetary spending (Revenue and Capital Expenditure) of the States in FY 2023-24 amounted to ₹46,80,684 crore, the completeness of expended amounts as reported in the audited accounts has been impacted due to two important reasons, namely, the operation of Personal Ledger Accounts , also known as Personal Deposit (PD) Accounts and drawal of sums on Advance Contingency (AC) Bills, which remained unadjusted at the end of FY 2023-24 in a few States.

Personal Deposit Accounts

3.18 Personal Deposit (PD) Accounts are maintained in the Treasury by the competent authority permitted under State Financial Rules. PD Accounts are non-interest-bearing deposits classified under 8443–Civil Deposits–106–Personal Deposits in the Public Account. Functioning much like bank accounts within State treasuries, they are used to manage specific government funds - mostly scheme-related monies - so that these amounts remain distinct from the government's general revenues. The primary objective is to ensure that money is used strictly for the purpose for which it was deposited.

3.19 Funds are transferred after necessary approval to PD Accounts from the Consolidated Fund of the State (CFS). PD Accounts created for a defined purpose and intended for use within a financial year are usually required to be closed at year-end, with any unutilised balances remitted back to the CFS. Generally, retention of large unspent

balances beyond the close of the financial year, without their reversion to the CFS would not conform to legislative intent. At the end of FY 2023-24 while most States reported nil or negligible outstanding balances in PD Accounts, sizeable unutilised balances in the PD Accounts were reported in Karnataka, Rajasthan, Maharashtra, Andhra Pradesh, and Odisha[13]. As a percentage of total expenditure, the balances outstanding in PD accounts of these States ranged from about five percent in the States of Rajasthan, Maharashtra, Andhra Pradesh and Odisha to about 11 percent in Karnataka[14].

3.20 For all the States combined, aggregate balances in PD Accounts at the year-end rose significantly over the last decade, increasing from ₹29,132 crore in FY 2014-15 to ₹1,07,596 crore in FY 2023-24. This represents a cumulative increase of about ₹78,464 crore, or 269 percent. Over the years, most States have either closed such accounts or refrained from operating them altogether, in line with reform measures aimed at promoting direct fund transfers and reducing reliance on intermediary deposit accounts. State-wise details of PD Accounts over the 10 year period are presented in *Annexure 9*.

3.21 Uttar Pradesh Government has notably discontinued the practice of transfer of funds from Consolidated Fund to the PD Account from March 2018, with exception of funds established under any Act/Rules and MLA Fund. This is indeed a good practice that may be considered for adoption by other States.

3.22 The regulatory framework governing the continuation and closure of PD Accounts differs considerably across States. While some require unspent balances to be transferred back to the Consolidated Fund of the State within one to five years, others do not prescribe any specific timeline or provision for closure. These divergences point to the need for standardised norms across States for the continuation or closure of PD Accounts beyond the financial year together with a minimal operation of PD Accounts, as in the case in many States.

Abstract Contingent Bills

3.23 Abstract Contingent (AC) Bills enable advances from the Consolidated Fund of the State for meeting specific contingent expenses, which must be regularised within a prescribed timeframe[15] through submission of Detailed Contingency (DC) Bills supported by vouchers. Failure to adjust AC bills by year-end reflects weaknesses in expenditure control, may indicate budgetary drawals made merely to utilise allocations, and carries risks of misappropriation. Prolonged non-submission of DC bills also undermines legislative intent and means that the expenditure reported in the Finance Accounts to that extent is not fully verified. Over the period of 2014-15 to 2023-24, the amounts involved in unadjusted AC Bills, increased from ₹22,285 crore to ₹32,829 crore, as brought out in Figure 3.5.

[13] Karnataka: ₹32,835 crore; Rajasthan: ₹13,763 crore; Maharashtra: ₹16,382 crore; Andhra Pradesh: ₹11,492 crore; Odisha: ₹11,526 crore.

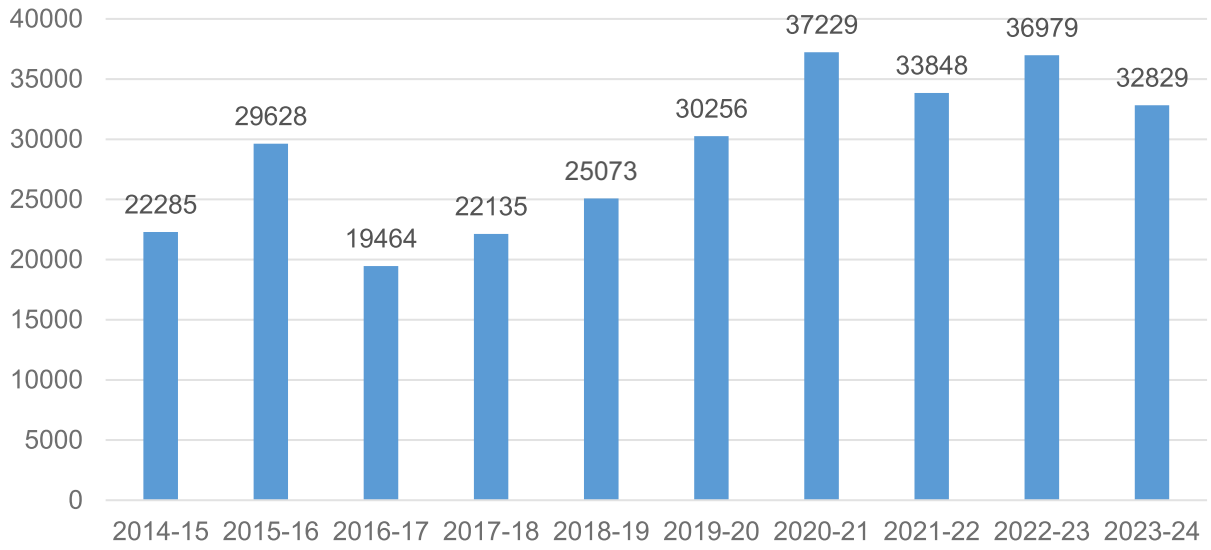
[14] Balances outstanding in PD Accounts in Karnataka rose by ₹30,407 crore (from ₹2,428 crore in 2014-15 to ₹32,835 crore in FY 2023-24). The increase was mainly on account of inclusion of PD Accounts of the Managing Director, Karnataka Mining Environment Restoration Corporation, on the directions of Hon'ble Supreme Court, which was at ₹26,192 crore at the end of FY 2023-24.

[15] Date of submission of DC bill for adjustment of AC bills, varies across the States ranging from 15 days to 12 months from the date of drawal of AC bills.

3.24 In FY 2023-24, five States having the highest incidence of unadjusted AC bills at the end of the financial year were Bihar at ₹9,206 crore, Manipur at ₹7,380 crore, Jharkhand at ₹4,892 crore, Maharashtra at ₹3,675 crore, and Punjab at ₹2,805 crore, a persistent trend seen in these States over the last decade. In Manipur, the value of pending AC Bills at the end of FY 2023-24, was approximately 45 percent of the combined Revenue and Capital Expenditure incurred from the CFS during FY 2023-24.

3.25 Some States like Bihar, Haryana, Maharashtra and Manipur exhibited significant increase in unadjusted AC Bills over the decade. On the other hand, States such as Arunachal Pradesh, Uttar Pradesh, Tripura, Karnataka, and Chhattisgarh have shown substantial reduction in their unadjusted balances. Details of the unadjusted AC bills in the States is shown in *Annexure 10*.

Figure 3.5: Amount of unadjusted AC Bills in 28 States as on 31 March of the Year (Figures in ₹ crore)



Committed Expenditure, Expenditure on Subsidies and Grants-in-Aid Salary

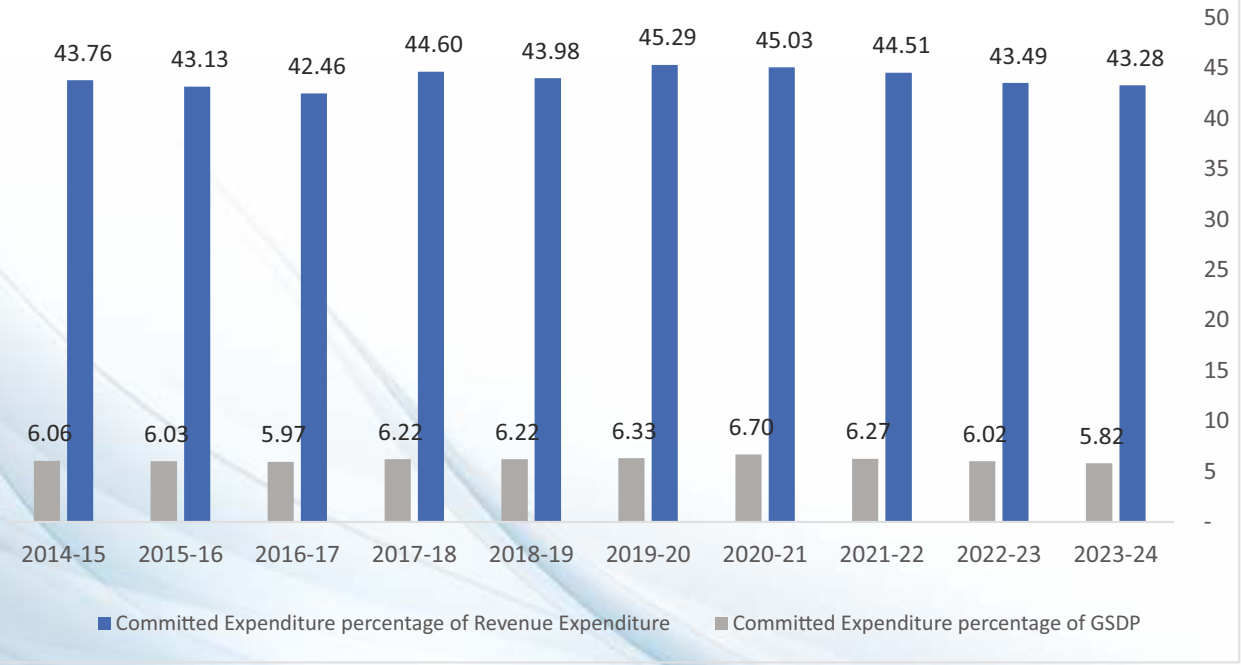
3.26 In FY 2023-24, committed expenditure, as percentage of the revenue expenditure of the States, was 43.28 percent and expenditure on subsidy was 8.48 percent. Out of the total revenue expenditure of ₹ 38,96,647 crore, their combined share was ₹ 20,16,662 crore, which was about 51.76 percent of revenue expenditure. In addition, grants/assistance are also given by the State Government to autonomous bodies/organisations for disbursement of salaries to their employees and this expenditure is classified as Grants-in-Aid Salary, which is akin to committed expenditure. The total expenditure on Grants-in-Aid Salary during FY 2023-24 was ₹3,17,265 crore and constituted 8.14 percent of total revenue expenditure. Thus, total spending on committed expenditure, Subsidies and Grants-in-Aid Salary in FY 2023-24 was of the order of ₹23,33,927 crore, which together was 59.90 percent of total revenue expenditure.

Table 3.4: Share of Committed expenditure, Subsidies and GIA Salary in FY 2023-24 (Figures in ₹ crore)

2023-24	
Revenue Expenditure	*38,96,647*
Committed expenditure, Subsidies & GIA Salary	*23,33,927*
(1) Committed Expenditure	*16,86,393*
Salaries	7,13,756
Pensions	4,79,248
Interest	4,93,389
Percentage of Revenue Expenditure	*43.28*
(2) Expenditure on Subsidies	3,30,269
Subsidies	3,30,269
Percentage of Revenue Expenditure	*8.48*
(3) Expenditure on Grants-in-Aid Salary	3,17,265
Grant-in-Aid Salary	3,17,265
Percentage of Revenue Expenditure	*8.14*
Committed Expenditure, Subsidies & GIA Salary *as* percentage *of Revenue Expenditure*	**59.90**

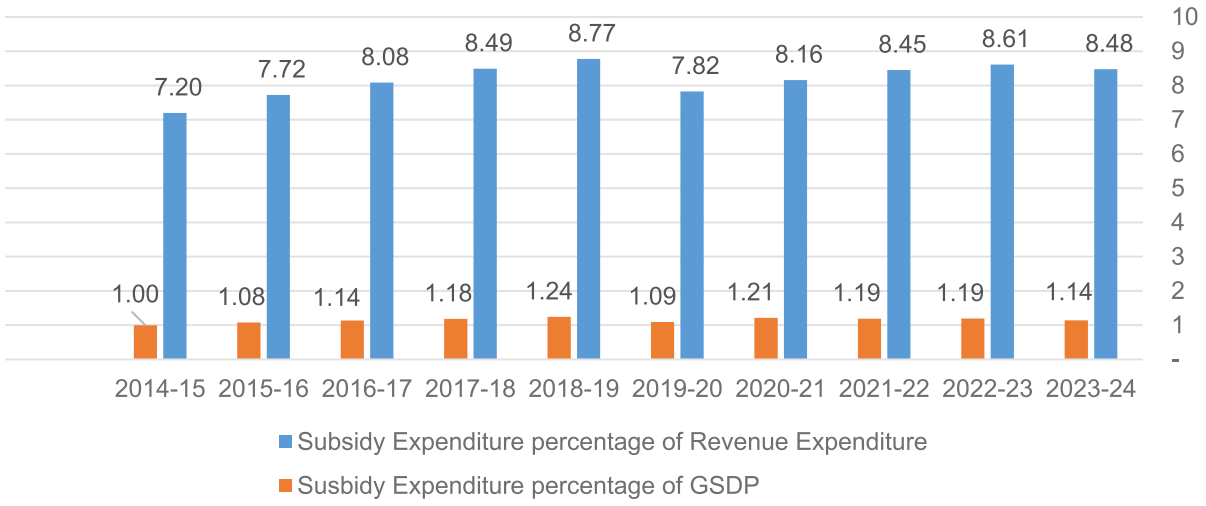
3.27 During the period from 2014-15 to 2023-24, the share of committed expenditure remained above 42 percent of the revenue expenditure. As percentage of the GSDP, it remained above 6 percent in all years, except in the years FY 2016-17 and FY 2023-24, as depicted in Figure 3.6(a).

Figure 3.6(a): Committed Expenditure as percentage of Revenue Expenditure and GSDP



3.28 During the period 2014-15 to 2023-24, the share of subsidy expenditure has remained above eight percent of the revenue expenditure except in FY 2014-15 at 7.20 percent, FY 2015-16 at 7.72 percent and FY 2019-20 at 7.82 percent, and above one percent of the GSDP since FY 2014-15, as depicted in Figure 3.6(b).

Figure 3.6(b): Subsidy expenditure as percentage of Revenue Expenditure and GSDP



3.29 Committed expenditure involving salaries, pensions and interest payment was ₹7,03,718 crore in FY 2014-15 for all the States, which went up to ₹16,86,393 crore in FY 2023-24. Expenditure on subsidy, which was ₹1,15,729 crore in FY 2014-15 for all the States increased to ₹3,30,269 crore for the States in FY 2023-24. Over the period 2014-15 to 2023-24, revenue expenditure increased by 143 percent, committed expenditure increased by 140 percent, and subsidy increased by 185 percent. *Annexure 11* brings out the State-wise details of each component of Committed Expenditure for the 10 year period of 2014-15 to 2023-24.

3.30 Akin to expenditure on Salaries is Grants-in-Aid Salary[16], which involves disbursement by State Governments to grantee institutions, local bodies, universities, and other organisations to meet expenditure on the salaries of their employees. During FY 2023-24, States disbursed ₹3,17,265 crore as Grants-in-Aid for Salary out of the total Grants-in-Aid of ₹12,22,422 crore, accounting for 25.95 percent of total grants released. If this expenditure is added to the Salary Expenditure of the States amounting to ₹7,13,756 crore, the combined outgo towards salary-related commitments aggregates ₹10,31,021 crore, constituting 26.46 percent of revenue expenditure. Grants-in-Aid Salary added to the committed expenditure of ₹16,86,393 crore works out to a total outgo of ₹20,03,658 crore, which taken along with expenditure on subsidies will entail a total expenditure of ₹23,33,927 crore, constituting 59.90 percent of revenue expenditure. The 10 year expenditure figure on Grants-in-Aid Salary of States operating this head is given in *Annexure 12*.

3.31 As brought out in Figure 3.7(a), in FY 2023-24, committed expenditure alone, as percentage of revenue expenditure of the respective State, varied from being as high as 73 percent for Nagaland to 31 percent for Maharashtra. In 13 States, committed expenditure was over 50 percent of their revenue expenditure in FY 2023-24. In seven

[16] State Governments of Goa, Haryana, Madhya Pradesh, Nagaland and Tripura do not operate separate Object head for Grant-in-Aid Salaries.

States, committed expenditure was over 40 percent but less than 50 percent of their revenue expenditure and in eight States committed expenditure was below 40 percent of their revenue expenditure in FY 2023-24. If expenditure on Grants-in-Aid Salary is added to the 'committed' expenditure, the picture of overall commitment, inclusive of Grants-in-Aid Salary expenditure alters significantly in some States in FY 2023-24, as brought out in the Table 3.5 and Figure 3.7 (b).

Figure 3.7(a): States' Committed Expenditure as percentage of Revenue Expenditure in FY 2023-24

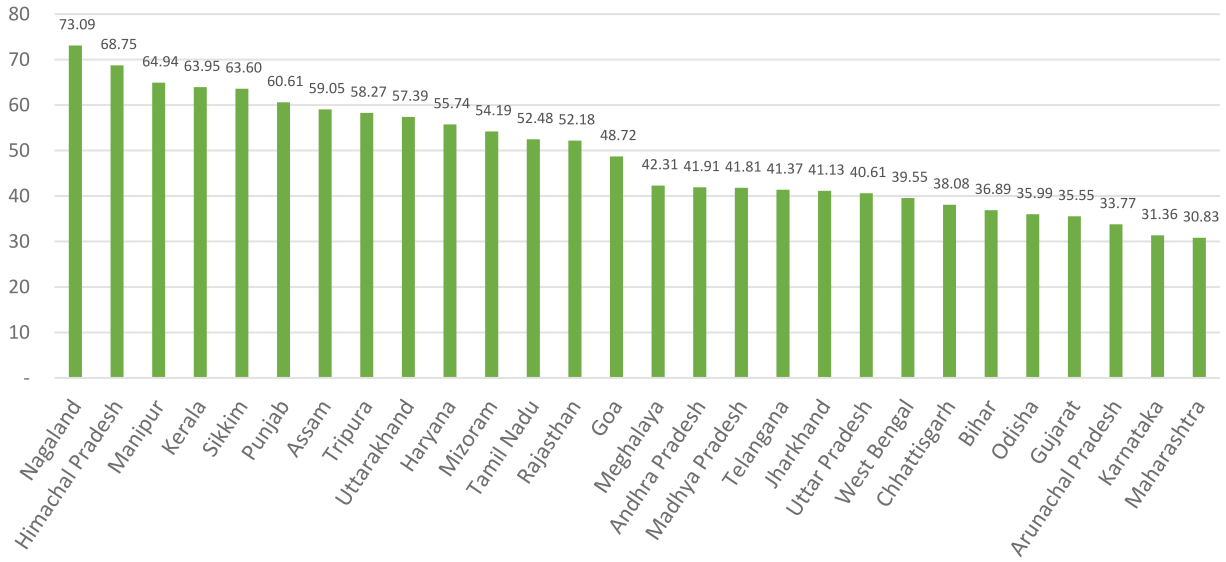
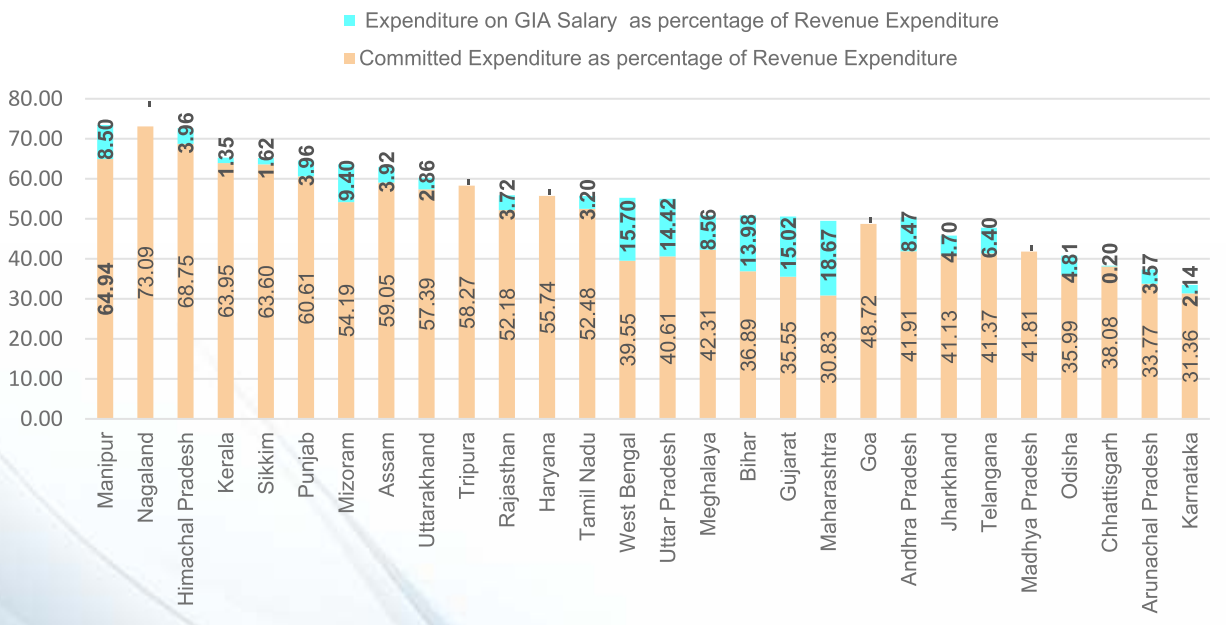


Figure 3.7 (b): States' Committed Expenditure and Expenditure on GIA Salary as percentage of Revenue Expenditure in FY 2023-24



Note: Government of Karnataka has disbursed total GIA of ₹66,039 crore in FY 2023-24. Out of this, ₹22,487 crore released as GIA to Districts (Bengaluru, Belur, Kolar, Mangaluru, Mysuru, Raichur etc.) which includes GIA Salaries and Others. GIA-Salary under these Object Heads cannot be determined. Thus, the expenditure on GIA-Salary in case of Karnataka is understated.

With the inclusion of Grants-in-Aid Salary, the overall spending on committed expenditure and GIA Salary put together totals to 50 percent or above, of Revenue expenditure in 18 States, as depicted in Figure 3.7(b).

Table 3.5: Committed Expenditure and expenditure on GIA Salary in selected States in FY 2023-24 (Figures in ₹ crore)

States	Committed Expenditure		Expenditure on Grants-in-Aid Salary		Committed Expenditure and Grants-in-Aid Salary	
	Amount	% of RE	Amount	% of RE	Amount	% of RE
Bihar	70,283	36.89	26,627	13.98	96,910	50.87
Gujarat	67,283	35.55	28,440	15.02	95,723	50.57
Maharashtra	1,37,005	30.83	82,969	18.67	2,19,974	49.50
Uttar Pradesh	1,74,539	40.61	61,981	14.42	2,36,520	55.03
West Bengal	89,360	39.55	35,476	15.70	1,24,836	55.25

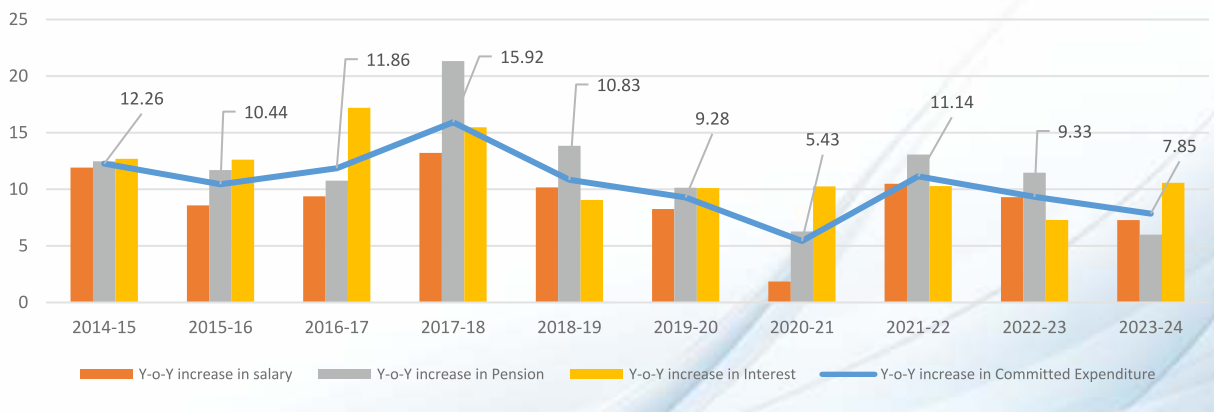
RE: Revenue Expenditure

As seen from Table 3.5, the substantial outgo in Grants-in-Aid Salary in the five large States of Bihar, Gujarat, Maharashtra, Uttar Pradesh and West Bengal significantly changed the position of the respective States' Salary related commitments from a maximum of 40 percent to over 55 percent of their total revenue expenditure.

3.32 Within committed expenditure, Salaries constituted the largest component, followed by interest expenditure and then, pensionary expenditure. In 12 States, interest payment was higher than pensionary expenditure (Andhra Pradesh, Gujarat, Haryana, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, Tamil Nadu, Telangana and West Bengal) indicating relatively higher debt servicing requirements, while in the remaining States, the pensionary expenditure was higher than interest payments. During the 10 year period from 2014-15 to 2023-24, in all years the interest payment was the second largest component of the committed expenditure after Salaries, except in FY 2022-23.

3.33 Committed expenditure, combining the three components (salaries, interest payments and pensions), increased on an average, by 10.43 percent year-on-year, highest being 15.92 percent in FY 2017-18 due to sharper increase in expenditure on Pensions and Salary in that year.

Figure 3.8: Year-on-Year percentage increase in Committed Expenditure and its components



Expenditure on Subsidies by Major Functions

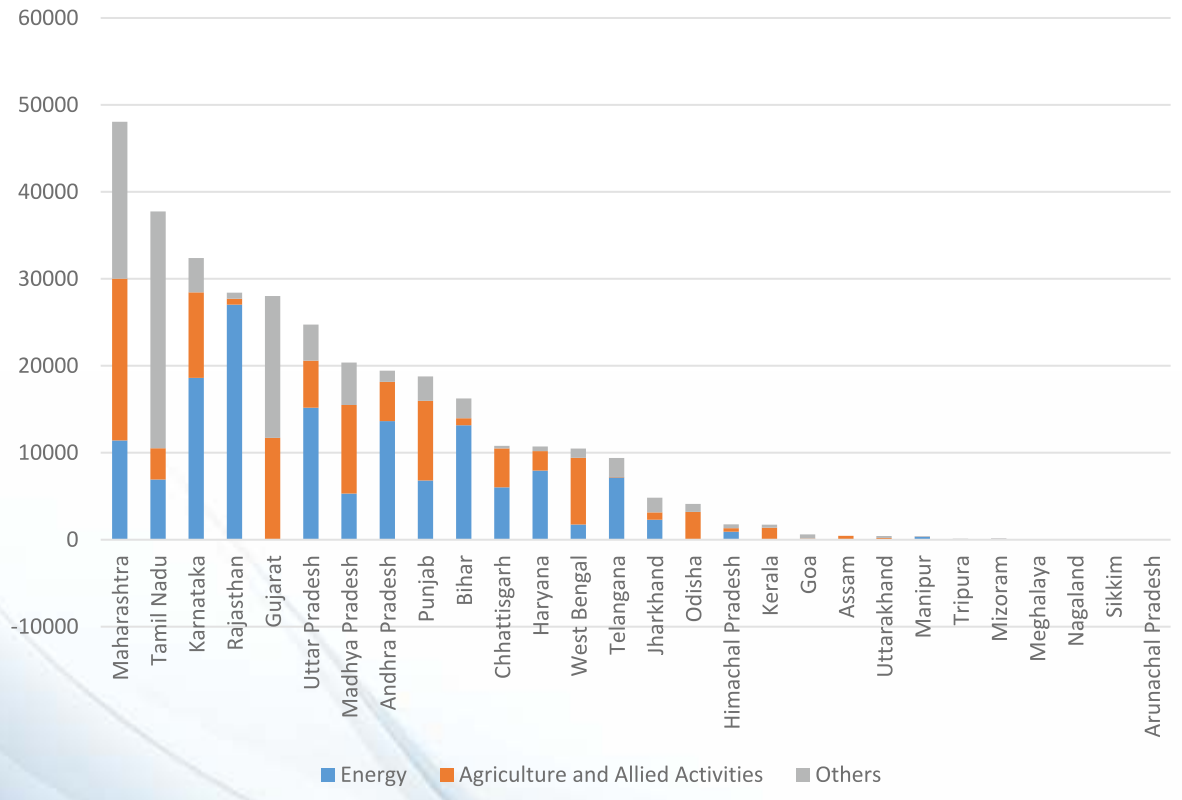
3.34 Subsidy outgo at ₹3,30,269 crore in FY 2023-24 is another major component of revenue expenditure in several States. The principal recipients of subsidy payments are energy utilities, and agriculture related activities.

Table 3.6: Subsidies provided by States on Major Functions in 2023-24 (Figures in ₹ crore)

Function	Amount	Percentage of Total Subsidy
Energy	1,44,817	43.85
Agriculture & Allied Activities	95,596	28.94
Other Sectors[17] (Food, Civil Supplies, Transport, Industries, Education, Social Welfare etc.)	89,856	27.21
Total	**3,30,269**	**100**

3.35 As evident from Table 3.6, Energy and Agriculture & Allied Activities together accounted for around 73 percent of total subsidies disbursed by the States. Energy subsidies mainly represent financial support to electricity utilities for supply of power to domestic and agricultural consumers at subsidised rates, adjustment of revenue gaps, and waiver of arrears. Agricultural subsidies include price support, input subsidies for fertilizers, seeds, irrigation, farm machinery, and relief schemes implemented through agriculture departments or co-operative institutions.

Figure 3.9 : Expenditure on Subsidies by Functions (Figures in ₹ crore)



[17] Details of the functions in the States for which Subsidy is given during FY 2023-24 is shown in *Annexure 13*.

3.36 As seen from the Figure 3.9 and *Annexure 13*, during FY 2023-24, in terms of disbursement of subsidies amounting to ₹48,053 crore in Maharashtra, ₹37,749 crore in Tamil Nadu, ₹32,390 crore Karnataka, ₹28,402 crore in Rajasthan and ₹28,033 crore in Gujarat placed them as the top five States, together accounting for ₹1,74,627 crore, about 53 percent of the total reported by all States. These States have extensive power and irrigation networks and operate large-scale farm and consumer welfare schemes, resulting in higher subsidy expenditure.

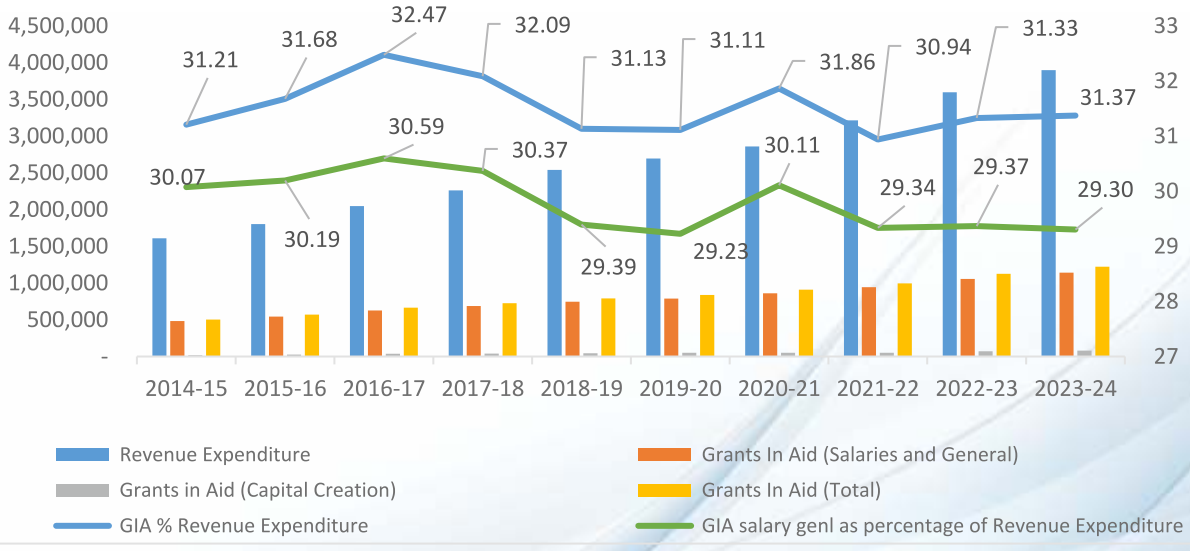
3.37 Subsidies to the energy sector was the largest single component across States, aggregating to ₹1.45 lakh crore during FY 2023-24. These primarily cover electricity tariff support, in alignment with power distribution companies, and targeted schemes for domestic/agricultural consumers. Rajasthan (₹27,038 crore) was the highest spender on energy subsidies, followed by Karnataka (₹18,615 crore), Uttar Pradesh (₹15,081 crore), Andhra Pradesh (₹13,641 crore) and Bihar (₹13,161 crore).

3.38 Expenditure on agriculture-related subsidies totalled ₹95,596 crore during FY 2023-24, comprising input support and sector-specific incentives. Maharashtra (₹18,599 crore) ranked highest, followed by Gujarat (₹11,706 crore), Madhya Pradesh (₹10,181 crore), Karnataka (₹9,839 crore) and Punjab (₹9,159 crore).

Grants-in-Aid in Revenue Expenditure of the States

3.39 Grants-in-aid (GIA) are given by the States, among others, to Local Bodies, Public Sector Undertakings, Autonomous Bodies and other State parastatals, NGOs etc. In FY 2023-24, total grants given by the States were ₹12,22,422 crore (₹11,41,811 crore for salary[18] and general purpose and ₹80,611 crore for capital creation purpose), which was 31.37 percent of the total revenue expenditure in FY 2023-24. During the period 2014-15 to 2023-24, GIA constituted 30 to 32 percent of the total revenue expenditure. It increased from ₹5,01,798 crore in FY 2014-15 to ₹12,22,422 crore in FY 2023-24; i.e. by 144 percent, outpacing the increase in revenue expenditure of 142 percent during the same period. In the 10 year period, GIA for general and salaries purposes ranged between 93 percent and 96 percent of the total grants.

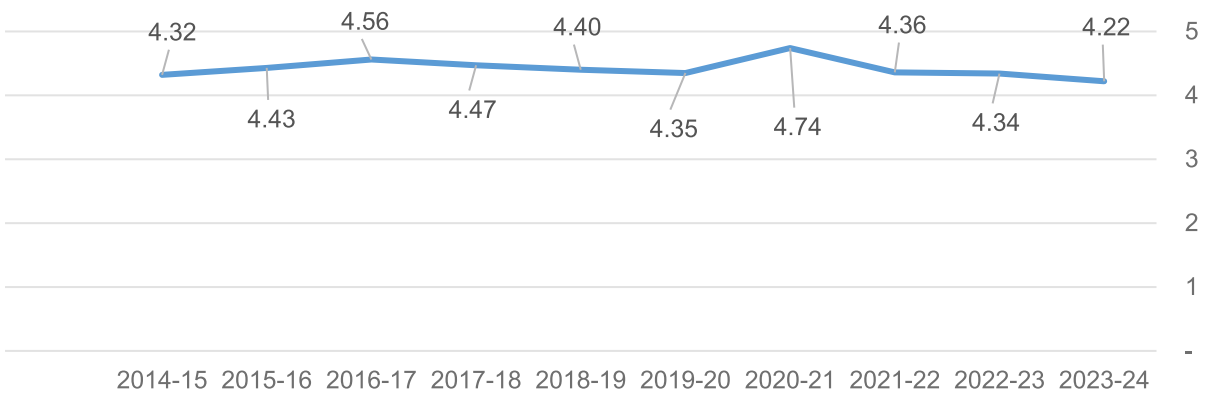
Figure 3.10: Share of GIA in Revenue Expenditure (Figures in ₹ crore / percentage)



[18] Some States operate one grants-in-aid head for all type of grants whereas some States operate separate grants-in-aid heads for general, grants-in-aid salaries and grants-in-aid for capital creation.

3.40 Total GIA (salaries, general and capital) was 4.22 percent of the combined GSDP in FY 2023-24, compared with 4.32 percent in FY 2014-15. During the 10 year period, share of total GIA as percentage of GSDP has been consistently above four percent in every year.

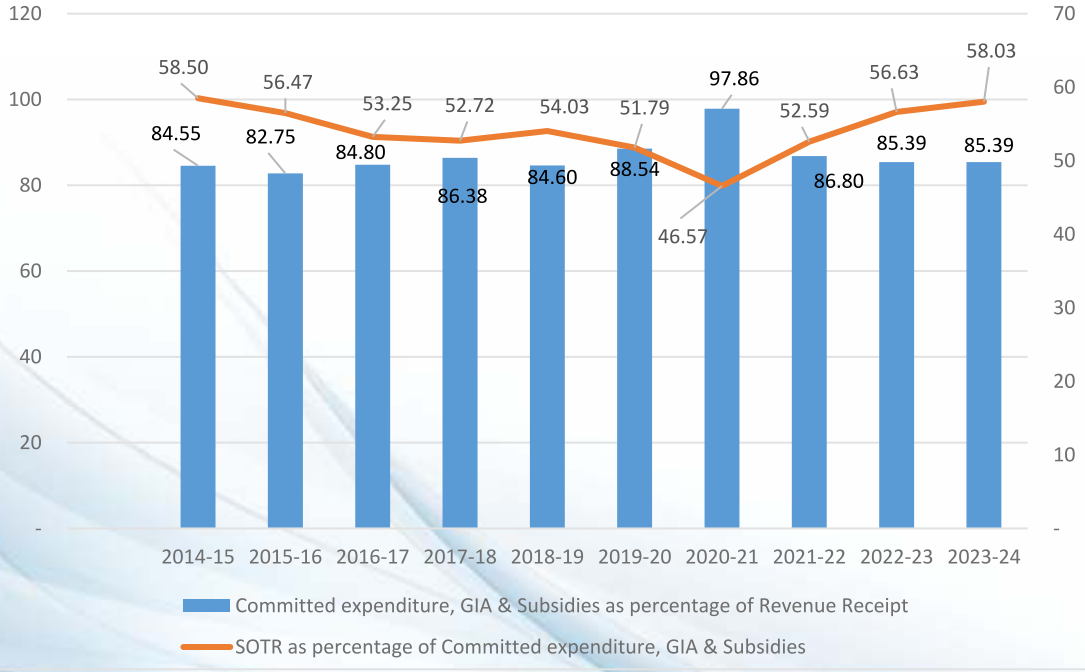
Figure 3.11: GIA as percentage of GSDP



Committed Expenditure, Grants-in-aid, Subsidies and Revenue Receipts

3.41 Committed expenditure, grants-in-aid (GIA) and subsidies are recurring expenditure of the States. It is important to examine whether the States have resource-capacity to absorb the expenditure, both in terms of their Own Tax Revenue (SOTR) as well as within the envelope of the total revenue receipts. A comparison of the total outgo, on account of committed expenditure, all types of GIA and subsidies, shows that the combined expenditure, on an average, was about 87 percent of the States total Revenue Receipts during the 10 year period of 2014-15 to 2023-24, highest being 97.86 percent in FY 2020-21. SOTR of the States could meet about 54 percent requirement of expenditure on these counts during the 10 year period of 2014-15 to 2023-24, as shown in Figure 3.12.

Figure 3.12: Committed Expenditure, GIA & Subsidies in relation to Revenue Receipts and SOTR



Expenditure by Functional Category

3.42 Classification of transactions by the Governments at the functional level follows Classification of Functions of the Government (COFOG), which applies uniformly to the Union and the States. As such, functions and activities relating to Education, Health and Family Welfare, Social Security and Welfare, Policing, Public Works, Forestry and Wildlife, Irrigation, Public Health and Sanitation, etc. should bear the same nomenclature across the Governments. A two-dimensional view of the expenditure of the States can show the functions, which account for most of the revenue and capital expenditure and the purpose for which they are being spent within the function.

3.43 The major share of 58 percent in the overall expenditure in FY 2023-24 was on nine functions namely, Education, Sports, Art & Culture; Health & Family Welfare; Agriculture and Allied activities; Energy; Housing & Urban Development; Transport; Rural Development; Police and Social Welfare & Nutrition. Their corresponding share in revenue expenditure was 58 percent of the total revenue expenditure and 59 percent in total capital expenditure. If capital expenditure under Irrigation & Flood Control (17 percent) and Water Supply & Sanitation (11 percent) is added, total share of 11 functions was 87 percent of the capital expenditure. In sectoral terms, social sector and economic sector revenue expenditure was about 62 percent of the total revenue expenditure, while social sector and economic sector capital expenditure was about 94 percent of the total capital expenditure. The dominant purposes within the functions on which most of the revenue expenditure is incurred include salary and pension payment (across most of the functions), cash transfers and subsides (e.g., functions focusing on welfare, social security and targeted groups including housing schemes, transport concessions, subsidised power, drinking water, food and provisions), employment generation and grants to local bodies (e.g., rural development – grants to PRIs/ ULBs/ MGNREGA Scheme).

3.44 In FY 2023-24, the following 18 functions, excluding residuary functions named 'Others', accounted for about 72 percent of the total expenditure (68 percent of the total revenue expenditure and 95 percent of the total capital expenditure) of the States. Table 3.7 depicts the percentage of share of top spending functions in revenue and capital expenditure. *Annexure 14 and 15* bring out the State-wise 10 year details of function-wise Revenue and Capital Expenditure respectively.

Table 3.7: Share of different functions in expenditure in FY 2023-24
(Figures in ₹ crore / percentage)

Functions	Share in Revenue Expenditure	% share in Revenue Expenditure	Share in Capital Expenditure (including loans & advances)	% share in Capital Expenditure (including loans & advances)	Total Share	Percentage share in Total Expenditure
Police	1,78,997	4.59	10,236	1.31	1,89,233	4.04
Public Works	12,403	0.32	22,410	2.86	34,813	0.74
Education, Sports, Art & Culture	6,53,918	16.78	37,169	4.74	6,91,088	14.76
Health & Family Welfare	2,34,379	6.01	34,200	4.36	2,68,579	5.74
Water Supply and Sanitation	42,087	1.08	85,241	10.87	1,27,328	2.72
Housing & Urban Development	1,43,105	3.67	71,422	9.11	2,14,527	4.58
Social Welfare & Nutrition	2,69,570	6.92	3043	0.39	2,72,613	5.82
Welfare of SCs. / STs / OBCs / Minorities	1,16,173	2.98	12,809	1.63	1,28,983	2.76
Agriculture & Allied Activities	2,62,426	6.73	29,516	3.76	2,91,942	6.24
Rural Development	1,75,785	4.51	43,752	5.58	2,19,537	4.69
Irrigation & Flood Control	38,829	1.00	1,35,230	17.25	1,74,059	3.72
Energy	2,48,792	6.38	49,102	6.26	2,97,894	6.36
Industry & Minerals	47,934	1.23	19,710	2.51	67,644	1.45
Transport	81,575	2.09	1,84,792	23.57	2,66,367	5.69
Ecology & Environment	1665	0.04	0	0.00	1665	0.04
Tourism	3602	0.09	4660	0.59	8262	0.18
Civil Supplies	19,669	0.50	0	0.00	19,669	0.42
Grants/Assignments / Compensation to Local Bodies	1,14,349	2.93	0	0.00	1,14,349	2.44
Others	12,51,389	32.11	40,744	5.20	12,92,134	27.61
Total	**38,96,647**	**100.00**	**7,84,037**	**100.00**	**46,80,684**	**100.00**

Conclusion

3.45 An analysis of the expenditure of the States over the period 2014-15 to 2023-24 indicates a steady increase in aggregate spending accompanied by persistent structural characteristics in its composition. Total expenditure of the States increased from ₹19.04 lakh crore in FY 2014-15 to ₹46.81 lakh crore in FY 2023-24, marking an increase of 146 percent. As a percentage of combined GSDP, States' expenditure remained broadly stable, ranging between 16.15 percent and 17.49 percent, signifying that growth in expenditure largely kept pace with economic expansion.

3.46 Revenue expenditure continued to be predominant, averaging over 83 percent of total expenditure during the decade, while capital expenditure, though increasing in absolute terms from ₹2.95 lakh crore in FY 2014-15 to ₹7.84 lakh crore in FY 2023-24, ranged

between 13 to 20 percent of total spending. The composition of sectoral spending shows that social and economic services together accounted for nearly 68 percent of total expenditure, indicating the States' continuing focus on welfare, infrastructure, and development functions.

3.47 Committed expenditure on salaries, pensions and interest payments, along with subsidies, together accounted for more than half of the revenue expenditure throughout the period. In FY 2023-24, these components amounted to ₹20.17 lakh crore, constituting 51.75 percent of total revenue expenditure. Between FY 2014-15 and FY 2023-24, revenue expenditure increased by 142 percent, while committed expenditure and subsidies rose by 140 percent and 185 percent respectively, pointing to sustained fiscal pressure from fixed and non-discretionary items. Grants-in-aid given by the States also increased 144 percent during the same period, continuing to absorb nearly one-third of the revenue expenditure. Misclassification of expenditure and the accumulation of unadjusted Abstract Contingent bills in several States point to continuing challenges in expenditure quality and financial reporting.

3.48 While the States' budgetary expenditure in FY 2023-24 amounted to ₹46.81 lakh crore, the completeness of expenditure, as reflected in the audited accounts, may be affected by the continued operation of Personal Deposit (PD) Accounts and the persistence of unadjusted Abstract Contingent (AC) Bills in a few States. Although most States have either discontinued or minimised the use of PD Accounts in line with reforms promoting direct fund transfers, sizeable unutilised balances in few States, potentially result in overstating expenditure and diluting legislative control. Similarly, the sustained growth in unadjusted AC Bills over the past decade, and their high incidence in certain States, is symptomatic of weak controls over expenditure management, risks to financial propriety, and limitations in the finality of expenditure reported in the Finance Accounts.

Chapter 4

Taxonomic Classification of Expenditure of the States

Taxonomic Classification of Expenditure of the States

Taxonomic Classification of Expenditure

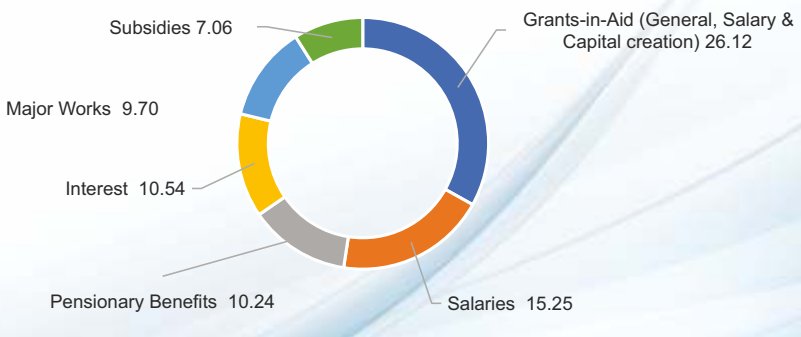
4.1 At the granular disaggregate level, expenditure of the State Governments can be presented taxonomically to depict the expenditure by Object Heads [also referred to as Primary Unit of Appropriation (PUA)]. The taxonomic presentation offers depiction of the expenditure grouped or classified in certain categories. The Object Head-wise expenditure could be grouped into Revenue and Capital Expenditure and further into Object Classes such as Compensation to Employees, Social Security of Employees, Goods and Services, Aid and Assistance, Non-Financial and Financial Assets, etc.

Expenditure of the States by Economic Categories

4.2 Government transactions are classified at both the functional and economic levels. Economic categories present expenditure figures at the lowest level of disaggregation and specify the purpose or object for which the expenditure has been made or identify the nature of expenses based on the economic processes involved. Salaries and Wages, Goods and Services, Social Security and Grants, Interest Payments and Acquisition of Assets, for instance, are economic classification. Under the economic classification, government transactions are further categorised into revenue, capital, and accounting adjustments, providing a comprehensive view of financial activities and ensuring transparency and accountability in the budgeting and financial reporting process. Economic categories or objects of expenditure are classified as per the object head of expenditure or the Primary Unit of Appropriation (PUA) for the purpose of budgeting and seeking broader legislative authorisation. This level of classification provides sanctity to budgetary control, as budget rules prescribe re-appropriation conditions in case of several PUA. Total expenditure of ₹46,80,684 crore in FY 2023-24 by the States is the aggregation of expenditure classified under several PUA. *Annexure 16* provides details of taxonomic analysis of total expenditure by Economic categories.

4.3 In FY 2023-24, expenditure under eight Object Heads namely, three types of Grants-in-aid (General, Salary & Capital creation), Salaries, Pensionary Benefits, Interest, Subsidies and Major Works, together involving an expenditure of ₹36,92,900 crore, constituted 78.90 percent of the total expenditure and 12.74 percent of the GSDP.

Figure 4.1 : Major Expenditures as a percentage of combined expenditure of States 2023-24



Taxonomic depiction of the Expenditure by Economic Categories

4.4 The Union Government notified on 16 December 2022 revised list of 61 Object Heads effective from FY 2023-24, which grouped the object of expenditure under eight Object Classes. 37 Object Heads under first five Object Classes were categorised under Revenue Expenditure, 17 Object Heads under two Object Class under Capital Expenditure and remaining seven Object Heads pertaining to the Object Class Accounting Adjustments. The Object Head classification in States is at variance with the Union Government classification. Few States have adopted the pattern/ classification structure, enunciated by the Government of India, on the advice of the CAG of India.

4.5 In this Publication on State Finances FY 2023-24, the expenditure under Object Heads is presented taxonomically[19]. For purpose of comparison, in light of inter-state variance, in Table 4.1, the Object Heads operated by the States have been broadly grouped on the lines of new Object Classes notified by the Union Government.

Table 4.1: Expenditure as per economic classification taxonomy in FY 2023-24 (Figures in ₹ crore)

S. No.	Object Head	Amount	Percentage of Total Expenditure	Total / Sub-total	Percentage of GSDP
			Revenue Expenditure	38,96,647	
			Capital Expenditure (Assets)	7,84,037	
Object Class 1 - Compensation to Employees				7,45,682	2.57
1	Salaries*	7,13,756	15.25		
2	Wages	25,955	0.55		
3	Medical Treatment	5,091	0.11		
4	Training Expenses	880	0.02		
Object Class II -Social Security of Employees				4,79,248	1.65
5	Pensionary Charges	4,79,248	10.24		
Object Class III - Goods and Services				2,16,678	0.75
6	Travel Expenses	4,803	0.10		
7	Office Expenses	17,878	0.38		
8	Rent, Rates and Taxes on Buildings	2,895	0.06		
9	Advertising, Printing and Publication	7,609	0.16		
10	Material and Supplies	41,196	0.88		
11	Cost of Ration	10,570	0.23		
12	Arms & Ammunition	598	0.01		
13	Fuels & Lubricants	3,881	0.08		
14	Minor Works (Civil & Electrical)	36,982	0.79		
15	Repair & Maintenance	31,996	0.68		
16	Scholarship, Stipend & Prof Services	58,268	1.24		
Object Class IV - Aid and Assistance				15,52,691	5.36
17	Grants-in-aid (General and Salary)	11,41,811	24.39		
18	Grants-in-aid (Capital Assets)	80,611	1.72		
19	Subsidies	3,30,269	7.06		
Object Class V -Misc. Revenue Expenditure				4,93,389	1.70
20	Interest Payments	4,93,389	10.54		

[19] The categorisation reflected in Table 4.1 is based on the expenditure reflected in the Finance Accounts. In the light of variation in Object Head structure among States, including absence of some of Object Heads in some States, the nature of booking may not be identical in some Object Heads.

S No.	Object Head	Amount (₹ Crore)	Percentage of Total Expenditure	Total / Sub-total	Percentage of GSDP
Object Class -VI-Non-Financial Assets (Fixed and Intangible Assets)				4,69,251	1.62
21	Machinery and Equipment	11,815	0.25		
22	Major Works	4,53,816	9.70		
23	Motor Vehicle	3,620	0.08		
Object Class VII - Financial Assets				1,80,997	0.62
24	Investment	1,24,886	2.67		
25	Loans & Advances	56,111	1.20		
Expenditure of other object heads				6,37,350	2.20
26	Other object heads (Revenue + Capital)	6,37,350	13.62		
Object Class VIII - Accounting Adjustments				(-) 94,602	(-) 0.33
27	Deduct recoveries (Revenue + Capital)^	(-) 94,602	(-)2.02		
Total **				**46,80,684**	**16.15**
GSDP				**2,89,77,861**	

*Allowances and LTC are part of salaries.

** Repayment of debt has not been included

^The expenditure under Object heads is on gross basis. The deduct recoveries of all Object heads have been depicted separately at Sl. No 27.

Recent initiative on taxonomic classification by Comptroller and Auditor General of India

4.6 To address the wide variation amongst States in the operation of expenditure at the disaggregate sixth tier of expenditure, viz. Primary Unit of Appropriation/Object Head, which impacts inter-temporal and inter-State comparisons as well as those with the Union Government, the CAG through an Office Memorandum dated 11th November 2025 has advised adoption of a uniform Object Head structure applicable to both the Union Government and all the State Governments. The revised list of common Object Heads, is to be implemented by the Union Government and the State Governments, latest from Financial Year 2027-28. Adoption of the common and standard economic classification structure of expenditure would harmonise the budgeting and accounting practices across the Union Government and all the State Governments at the disaggregate level and would make available transparent and comparable fiscal information relating to the expenditure incurred by the Governments. The Office Memorandum, containing the advice, tendered by the CAG under Article 150 of the Constitution, is placed at *Annexure 20*.

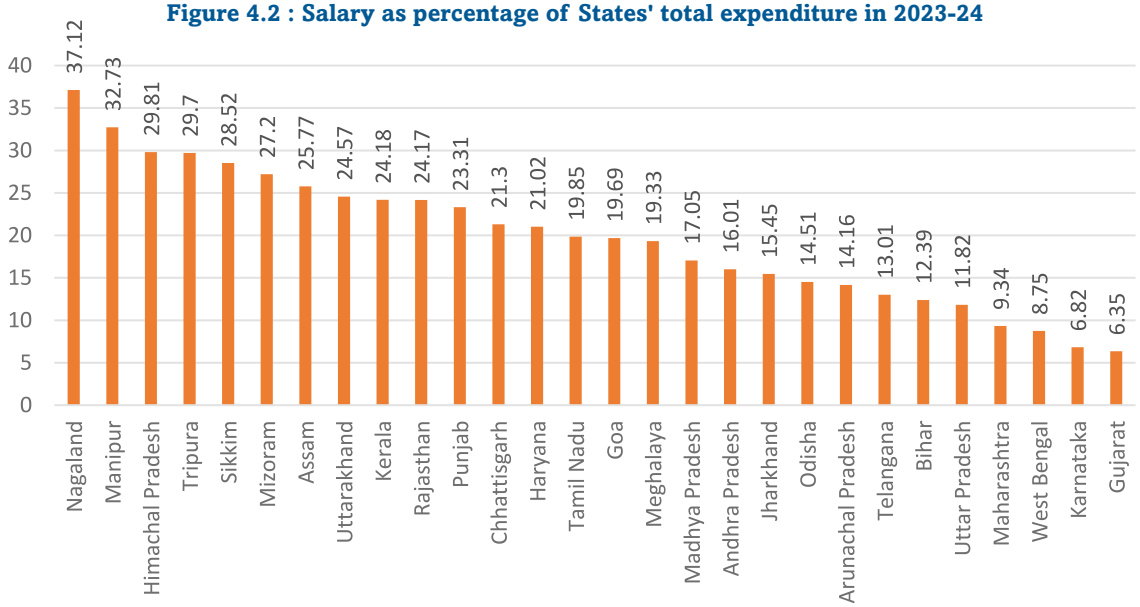
Expenditure of States by individual Economic Category

Salaries[20]

4.7 Generally, Salaries include pay and allowances of Government personnel, together with expenditure on items like honorarium and leave encashment on LTC. In FY 2023-24, 13 States, Nagaland, Manipur, Himachal Pradesh, Tripura, Sikkim, Mizoram, Assam, Uttarakhand, Kerala, Rajasthan, Punjab, Chhattisgarh, and Haryana spent more than 20 percent of their total budgetary spending (revenue and capital) on Salaries. In four States namely, Gujarat, Karnataka, West Bengal and Maharashtra, expenditure on Salaries was less than 10 percent of their respective total expenditure.

[20] Salaries booked in Object Head Grants-in-Aid Salaries are not included here.

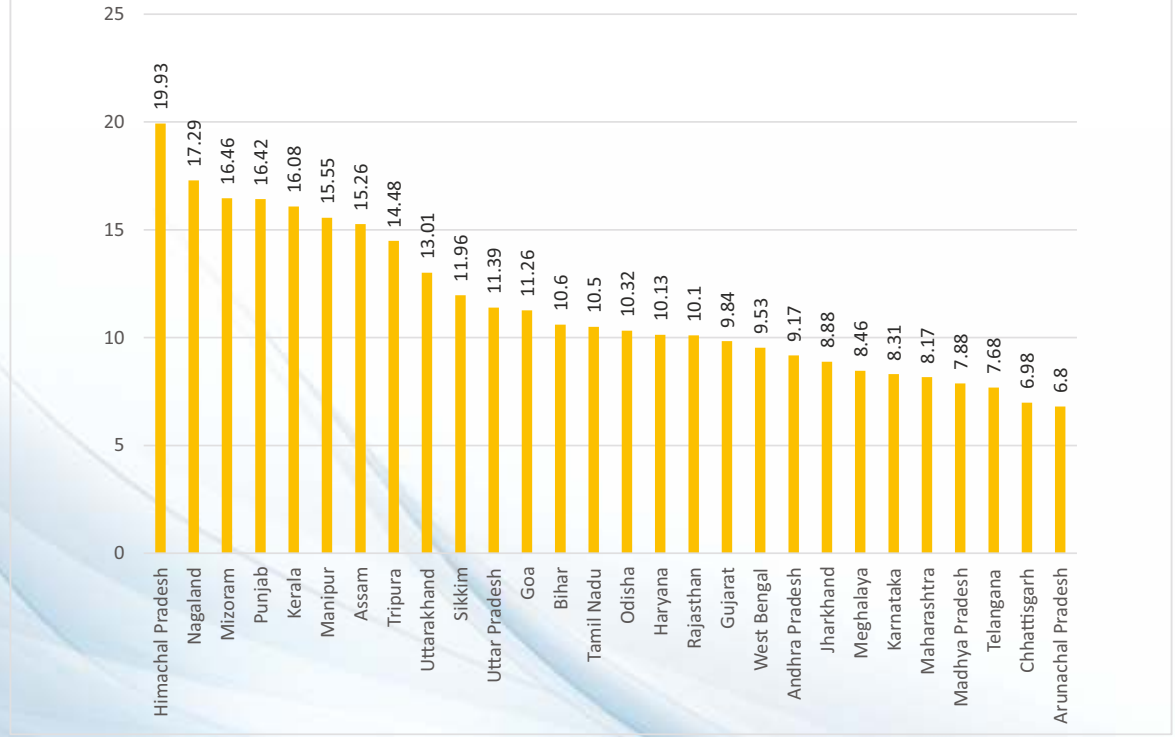
Figure 4.2 : Salary as percentage of States' total expenditure in 2023-24



Pensions

4.8 Pension charges generally include all pensionary benefits such as pensions and gratuity for Government employees, Members of Legislative Assemblies and freedom fighters, contributions to service and contributory provident funds, leave encashment on retirement, death or termination, and Government's contribution under the National Pension System (NPS)/Unified Pension Scheme (UPS). In FY 2023-24, seven States namely, Himachal Pradesh, Nagaland, Mizoram, Punjab, Kerala, Manipur and Assam spent 15 percent or more of their respective total expenditure on pension. In 10 States namely, Tripura, Uttarakhand, Sikkim, Uttar Pradesh, Goa, Bihar, Tamil Nadu, Odisha, Haryana, and Rajasthan, expenditure on pension payments was between 10 - 15 percent of their total expenditure.

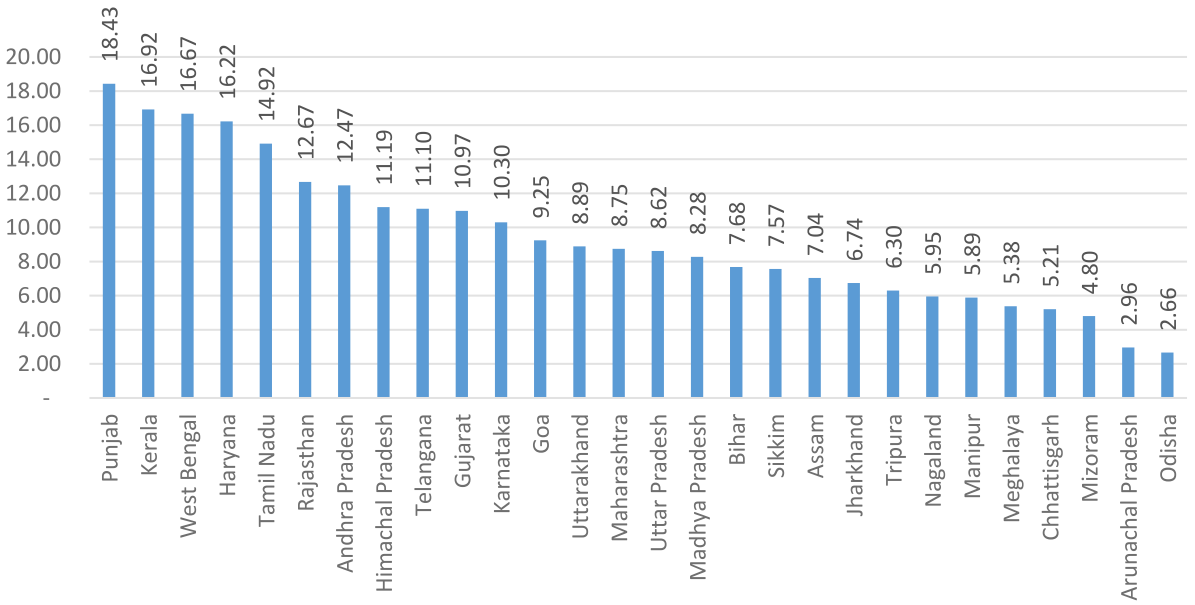
Figure: 4.3 Pensions as percentage of States' total expenditure in 2023-24



Interest Payments

4.9 Generally, Interest payments include payment of interest on borrowings and other liabilities of the State Governments. In FY 2023-24, 11 States, Punjab, Kerala, West Bengal, Haryana, Tamil Nadu, Rajasthan, Andhra Pradesh, Himachal Pradesh, Telangana, Gujarat and Karnataka spent more than 10 percent of their respective total expenditure on interest payment. In Mizoram, Arunachal Pradesh and Odisha, interest payment was less than 5 percent of their total expenditure.

Figure :4.4 Interest payments as percentage of States' total expenditure in 2023-24

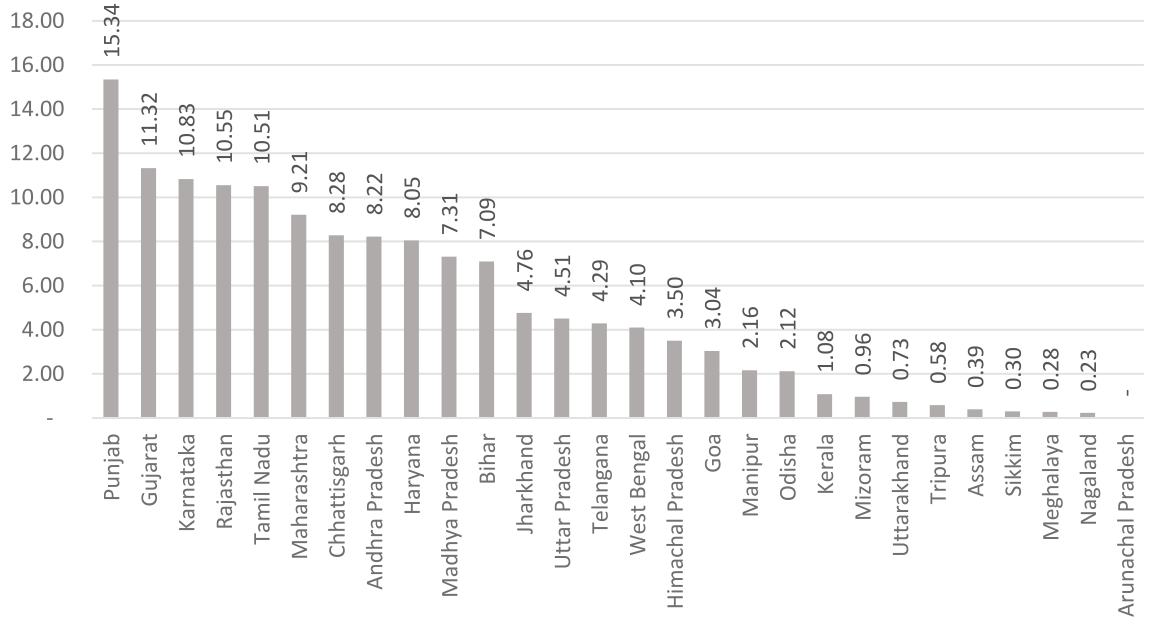


Subsidies

4.10 Subsidies are fiscal transfers made by the Government to individuals or institutions in order to offset part or whole of the costs of production or consumption of goods and services, with a view to promoting economic and social objectives. It represents the expenditure incurred by the State Governments to make available certain goods and services to the public at concessional rates or to support specific economic activities such as agriculture, power supply, food distribution, transport, etc.

4.11 In FY 2023-24, five States, Punjab, Gujarat, Karnataka, Rajasthan, and Tamil Nadu spent more than 10 percent of their total expenditure on Subsidies; highest being 15.34 percent by Punjab. In nine States namely, Kerala, Mizoram, Uttarakhand, Tripura, Assam, Sikkim, Meghalaya, Nagaland, and Arunachal Pradesh, expenditure on Subsidies was less than 2 percent of their respective total expenditure. Arunachal Pradesh reported no expenditure on subsidy. The relatively low subsidy levels in these States is attributable to smaller consumer bases, limited industrial and irrigation activity. In these States, Subsidies are primarily directed towards transport, food, and social-sector support rather than energy or agriculture.

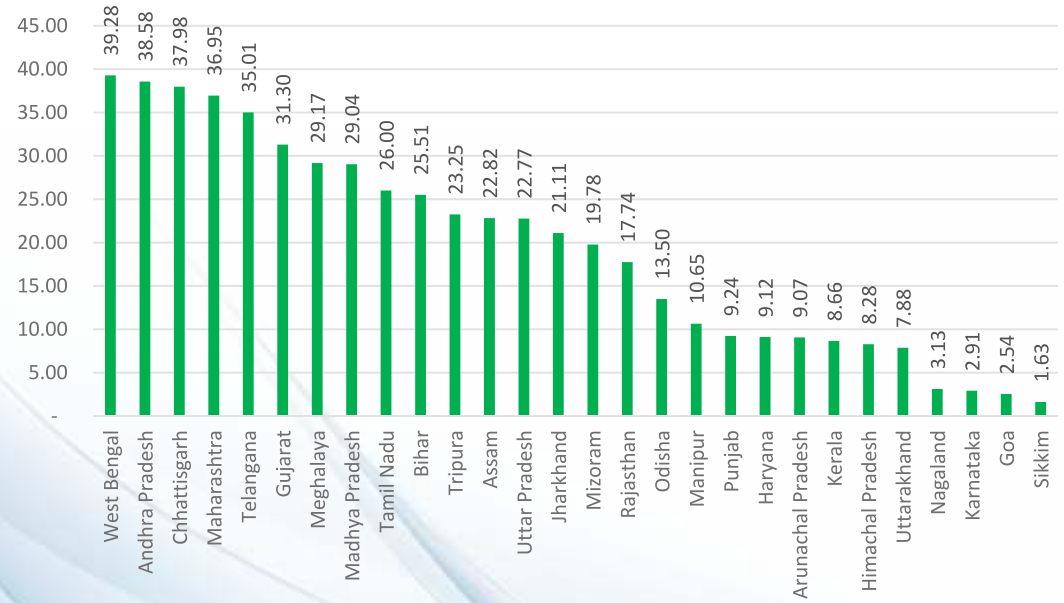
Figure 4.5 : Subsidies as percentage of States' total expenditure in 2023-24



Grants-in-Aid (General and Salary)

4.12 In FY 2023-24, the expenditure includes Grants-in-Aid (GIA) for payment of salaries to employees of grantee bodies and all other type of grants, excluding grants for creation of Capital assets. Six States namely, West Bengal, Andhra Pradesh, Chhattisgarh, Maharashtra, Telangana, and Gujarat spent 31-40 percent of their total expenditure on Grants-in-aid (General and Salary).[21] In another eight States namely, Meghalaya, Madhya Pradesh, Tamil Nadu, Bihar, Tripura, Assam, Uttar Pradesh and Jharkhand, GIA (General and Salary) constituted about 20-30 percent of their respective total expenditure.

Figure : 4.6 GIA (General and Salary) as percentage of States' total expenditure in 2023-24

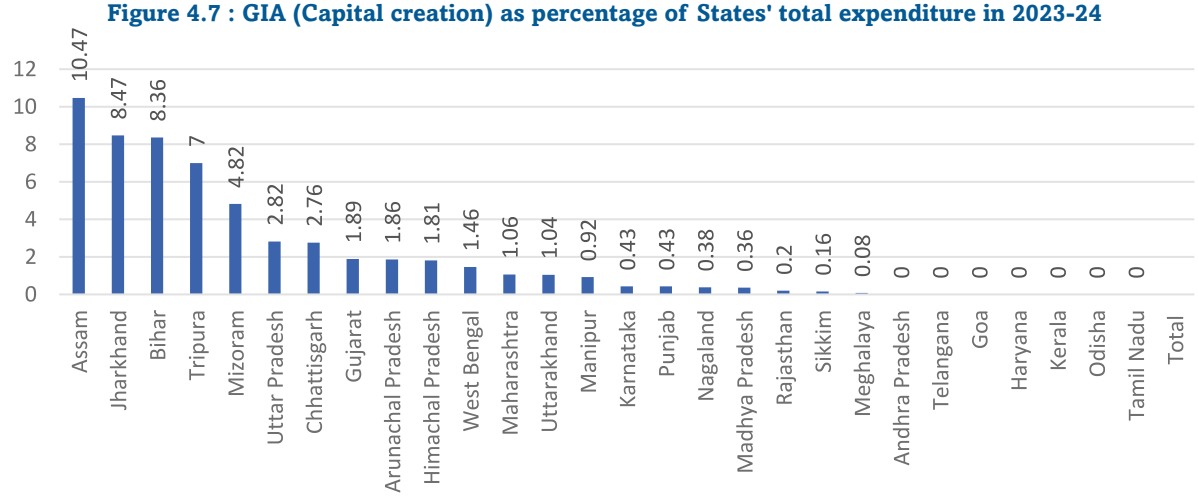


[21] Government of Karnataka has disbursed total GIA of ₹66,039 crore in FY 2023-24. Out of this, ₹22,487 crore was released as GIA to Districts (Bengaluru, Belur, Kolar, Mangaluru, Mysuru, Raichur etc.) which includes GIA Salaries and Others. GIA-Salary under these Object Heads cannot be determined. Thus, the expenditure on GIA-Salary in case of Karnataka is understated

Grants-in-Aid (Capital creation)[22]

4.13 Generally, it includes Grants-in-aid disbursed for creation of capital assets, including viability gap funding on projects. Only four States namely, Assam (10.47 percent), Jharkhand (8.47 percent), Bihar (8.36 percent) and Tripura (7 percent) spent five percent or more of their total expenditure on grants for capital creation. Goa, Haryana, Kerala, Odisha and Tamil Nadu did not operate the Grants-in-Aid (Capital creation) object head during the FY 2023-24.

Figure 4.7 : GIA (Capital creation) as percentage of States' total expenditure in 2023-24



Major Works

4.14 Generally, this head will include expenditure incurred with reference to financial limits of classification of major works prescribed in Public Works Account Code, including costs of acquisition of land and structures. Spending on Major Works was 9.70 percent of the total expenditure in FY 2023-24. Notably, Arunachal Pradesh spent about 30 percent of its total expenditure on Major Works. 13 other States namely, Meghalaya, Madhya Pradesh, Bihar, Odisha, Manipur, Nagaland, Jharkhand, Uttar Pradesh, Gujarat, Goa, Uttarakhand, Himachal Pradesh and West Bengal spent more than 10 percent of their total expenditure on Major Works.

Figure 4.8 Major works as percentage of States' total expenditure in 2023-24

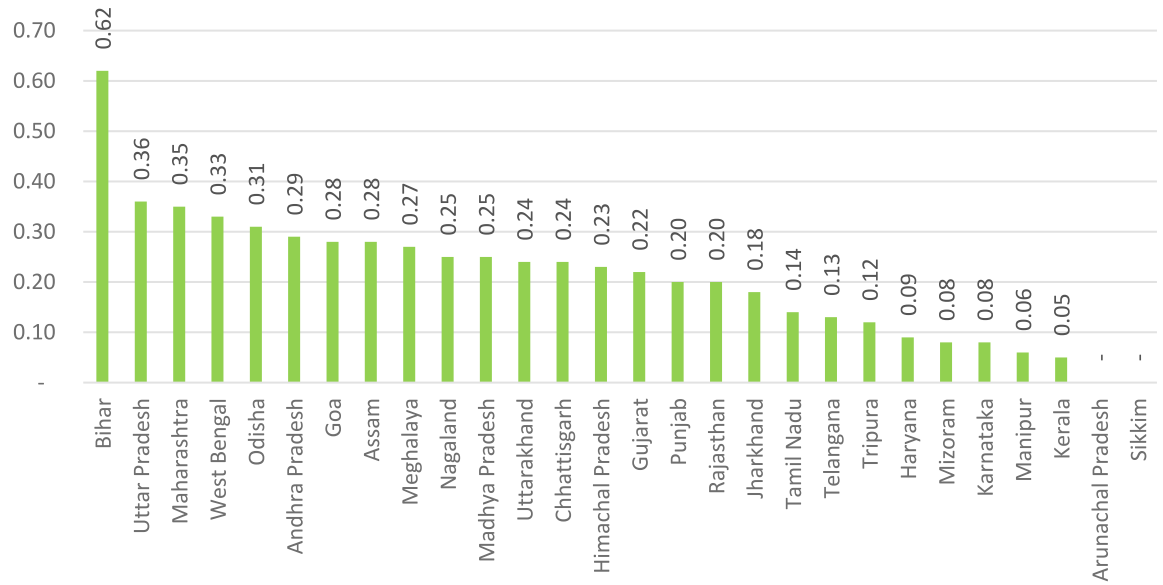


[22] In Tamil Nadu, Odisha, Kerala, Haryana and Goa, the expenditure on grants for creation of capital assets is included in the object head Grants-in-Aid (General and Salary).

Machinery and Equipment

4.15 It generally includes procurement of machinery and equipment, apparatus, etc., other than those required for the running of an office and special tools and plants acquired for specific works. In FY 2023-24, an amount of ₹11,815 crore or 0.25 percent of the total expenditure was on Machinery and Equipment. Only three States namely, Bihar (₹1,414 crore), Uttar Pradesh (₹1954 crore), Maharashtra (₹1805 crore), spent more than ₹1,000 crore on this head; 14 States, namely, Telangana, Karnataka, Punjab, Jharkhand, Uttarakhand, Haryana, Himachal Pradesh, Kerala, Goa, Meghalaya, Nagaland, Tripura, Manipur and Mizoram spent less than ₹300 crore. Two other States, namely Arunachal Pradesh and Sikkim did not incur any expenditure on Machinery and Equipment during the year.

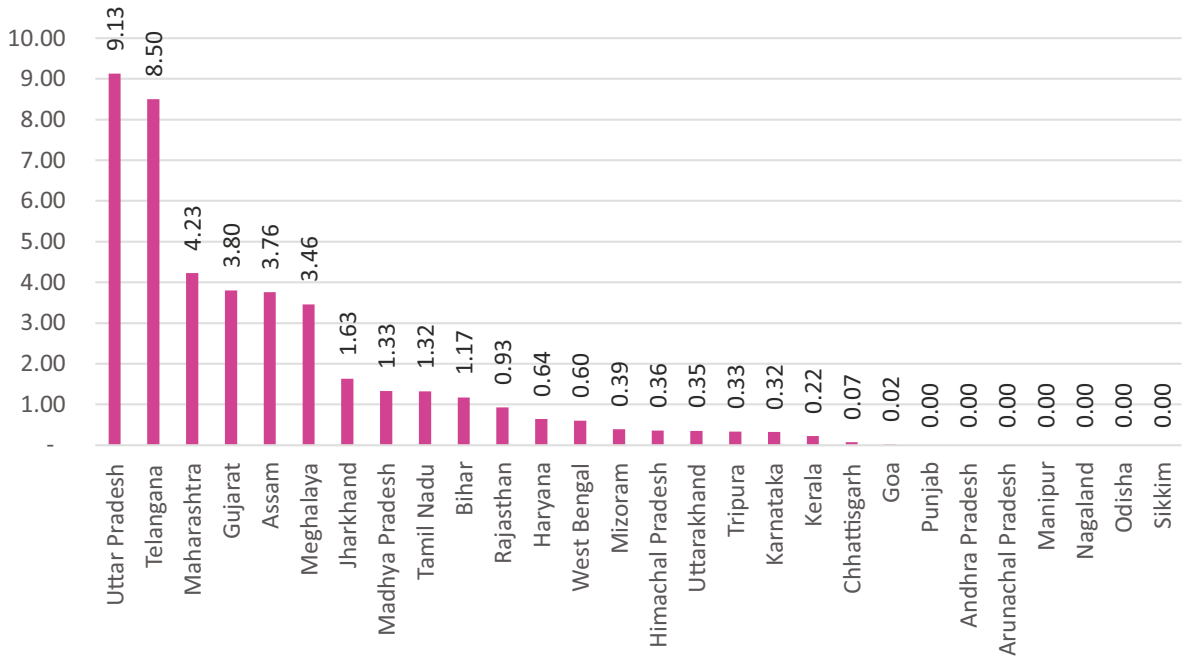
Figure : 4.9 Machinery and equipment as percentage of States' total expenditure in 2023-24



Investment

4.16 Generally, it includes investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment. In FY 2023-24, States made an investment of ₹1,24,886 crore, of which substantial amount was spent by Uttar Pradesh (₹50,070 crore), Telangana (₹ 18,631 crore) Maharashtra (₹22,086 crore), and Gujarat (₹9,405 crore).

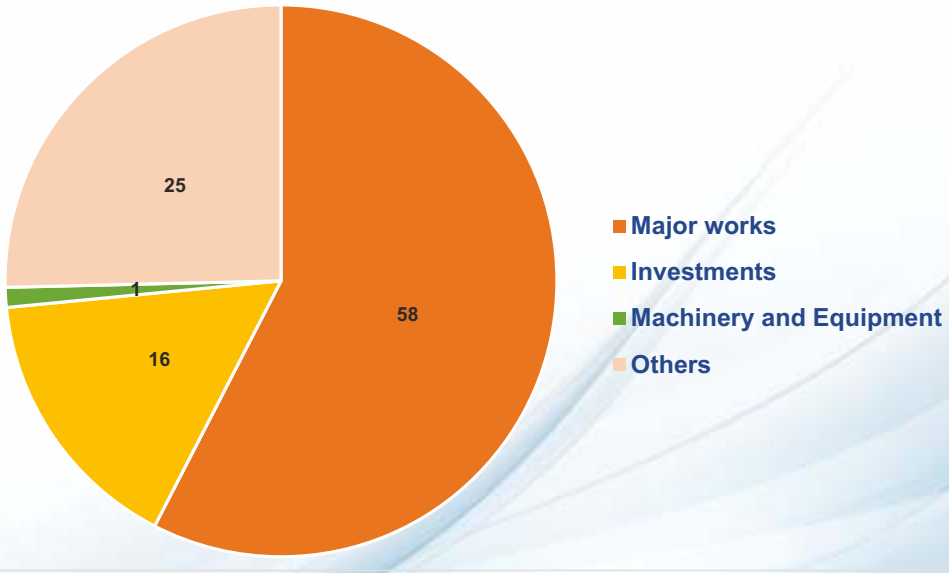
Figure : 4.10 Investment as percentage of States' total expenditure in 2023-24



Investments and Major works as percent of Total Capital Expenditure

4.17 Of the total capital expenditure of ₹7,84,037 crore incurred in 28 States during FY 2023-24, the major component across States categorised in terms of capital nature Object Heads was on Major Works amounting to ₹4,51,396 crore. This Object Head alone constituted 58 percent of total capital expenditure. Investments at ₹1,24,538 crore, constituted 16 percent of total capital expenditure and Machinery and Equipment at ₹9,143 crore, constituted one percent of total capital expenditure. The remaining portion of capital expenditure was booked under various other Object Heads, involving expenditure primarily on purchase of land, minor works, upgradation of assets, and others. Figure 4.11 depicts the principal Object Heads under which Capital expenditure was incurred during FY 2023-24.

Figure 4.11: Major works, Investments, Machinery and Equipments as percentage of Capital Expenditure in 2023-24



4.18 In nine States—Uttar Pradesh, Meghalaya, Arunachal Pradesh, Himachal Pradesh, Bihar, Madhya Pradesh, West Bengal, Andhra Pradesh and Punjab—Major Works and Investments together constituted more than 90 percent of total capital expenditure in FY 2023-24. Major Works constituted a significant portion of total capital expenditure of more than 90 percent in Arunachal Pradesh, Himachal Pradesh, Andhra Pradesh and Punjab. Investment constituted a significant portion of total capital expenditure of more than 30 percent in Uttar Pradesh and Telangana.

Conclusion

4.19 The taxonomic analysis of expenditure of the States for FY 2023-24 reveals that a substantial portion of total spending is concentrated in a few major economic categories. Expenditure under eight object heads—three types of Grants-in-Aid (General, Salary and Capital Creation), Salaries, Pensionary Benefits, Interest Payments, Subsidies, and Major Works aggregated ₹36.93 lakh crore, accounting for 78.90 percent of the total expenditure of ₹46.81 lakh crore and 12.74 percent of the combined GSDP. This composition indicates a persistently high share of committed and obligatory expenditure components in States' overall budgets.

4.20 A comparative analysis during the period 2014-15 to 2023-24 reveals that, while total expenditure increased by 146 percent, the structural profile has remained broadly unchanged, with Salaries, Pensions, and Interest together continuing to absorb a large part of the States' resources. In FY 2023-24, expenditure on Salaries constituted about 15 percent, Pensions 10 percent, and Interest Payments 11 percent of the total expenditure, indicating continuing fiscal rigidity. Expenditure on Grants-in-Aid (General and Salary) remained significant at around one-fourth of the total expenditure by the States, while subsidies, amounting to ₹3.30 lakh crore i.e. 7.06 percent of total expenditure, was also another large component of expenditure by States.

4.21 On the capital side, expenditure on Major Works accounted for 9.7 percent of total expenditure, reflecting States' continuing focus on asset creation and infrastructure. However, spending on other capital heads such as Machinery, Equipment and Investments remained relatively small. The taxonomic disaggregation, thus, underscores that the composition of States' expenditure remains heavily skewed towards revenue and obligatory components, limiting the fiscal flexibility in most States.

Chapter 5

Public Debt and Public Account Liabilities

Public Debt and Public Account Liabilities

Public Debt and Public Account Liabilities

5.1 The Consolidated Fund of a State, being the primary account of Government's money, bears liability towards public debt and other liabilities of the State. State Governments raise funds from domestic market, banks and financial institutions. This includes loans raised from open market through securities / treasury bills / bonds, etc., loans from State Bank of India and other Banks, Ways and Means Advances (WMA) from Reserve Bank of India and loans from financial institutions, such as Life Insurance Corporation of India (LIC), National Bank for Agriculture and Rural Development (NABARD), National Cooperative Development Corporation (NCDC), Housing Development Finance Corporation (HDFC), National Housing Bank (NHB), Housing and Urban Development Corporation (HUDCO), etc. The State Governments receive loans and advances, including Back-to-Back external loans and loans from the National Small Saving Fund (NSSF) from the Government of India, to be repaid as per the terms and conditions. This creates public debt with twin liability of repayment of the debt and payment of interest thereon. Both are charged on the Consolidated Fund of the State. While the open market debt is an internal debt of the State Government, loans and advances from the Government of India are intra-government liability, i.e., liability of the State towards the Union Government.

5.2 Public Account of a State is a fund to which all other public moneys received by or on behalf of the Government is credited. Public Account liability arises on account of Small Savings and Provident Funds, Reserve Funds bearing Interest, Reserve Funds not bearing Interest, Deposits bearing Interest, Deposits not bearing Interest and other balances.

5.3 Reporting of debt and liability may vary in different jurisdictions. For example, debt / liability may be reported as net of Cash Balance[23] or net of intra-governmental liability.[24] State Governments report debt stock as aggregate without any netting. The public debt of the Government of India[25] and the State Governments is reported at Face Value.

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[23] As is done by the Government of India for fiscal responsibility purpose. CAG's Report No. 1 of 2024 for the year 2021-22, Compliance of FRBM Act, 2003, page 5.

[24] For example, USA federal government under its 'Debt-To-The-Penny' daily debt reporting, reports public debt and also, intra-governmental holdings (https://fiscaldata.treasury.gov/datasets/debt-to-the-penny/debt-to-the-penny). On the other hand, Government of the Philippines reports both aggregate debt as well as debt net of intra-governmental holdings (Nandini Vijayaraghavan: India's effective sovereign debt overstated, Financial Express, October 22, 2024)

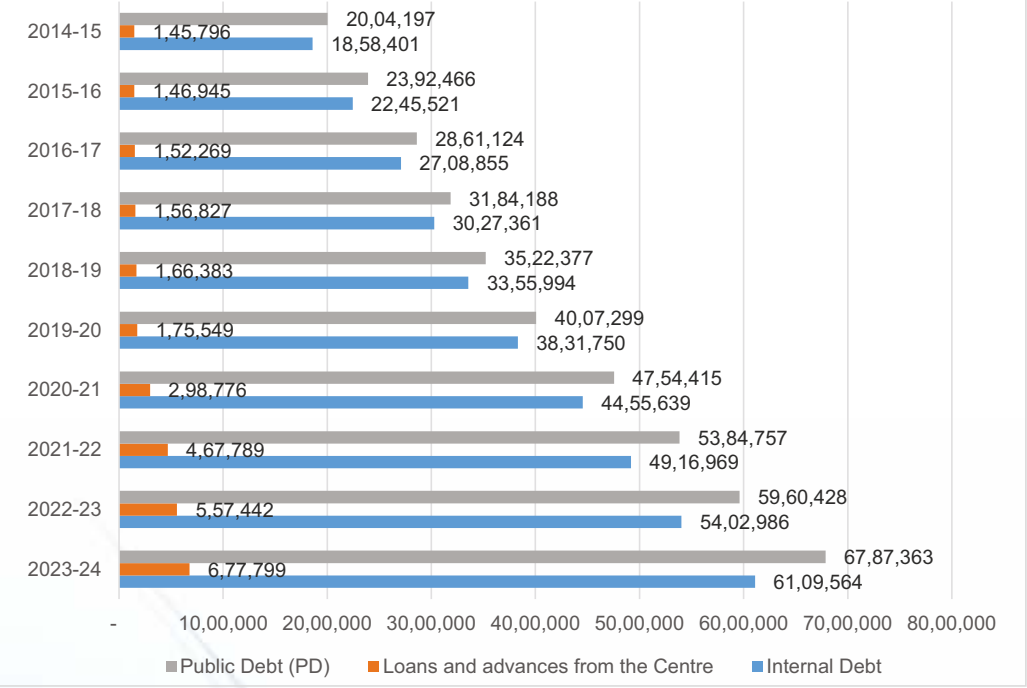
[25] Government of India discloses external debt valued at exchange rate at the closing day of the financial year.

Public Debt

5.4 Total Public Debt[26] (Internal Debt[27] and Loans and Advances from the Government of India) of all the 28 State Governments[28] was ₹67,87,363 crore at the end of FY 2023-24, which was 23.42 percent of their combined GSDP[29] of ₹2,89,77,861 crore. If the Intra-Governmental borrowings of the States (Loans and Advances from the Government of India) of ₹6,77,799 crore is shown separately, then internal debt was 21.08 percent of the GSDP and Loans and Advances from the Government of India were 2.34 percent of the GSDP.

5.5 The total Public Debt of the States has increased by 239 percent, rising from ₹20,04,197 crore in FY 2014-15 to ₹67,87,363 crore in FY 2023-24. During this period, the total public debt as a percentage of GSDP increased from 17.25 percent to 23.42 percent. Loans and advances from the Government of India have ranged between 0.91 percent of GSDP (FY 2019-20) to 2.34 percent of the GSDP (FY 2023-24).The marked increase in Loans and Advances from the Centre during FY 2020-21 to FY 2023-24, was mainly on account of (i) Back- to-Back Loans to States/UTs in lieu of GST Compensation Shortfall amounting to ₹2,69,208 crore[30], and (ii) Special Assistance as Loan to States for Capital Expenditure amounting to ₹1,07,211 crore. *Annexure 17* brings out the State-wise trend of public debt with respect to internal debt and Loans and advances from the Centre during the 10 year period.

Figure 5.1: Public Debt of the States from 2014-15 to 2023-24 (Figures in ₹ crore)



[26] The Public Debt does not include off budget borrowings of the State.

[27] Includes outstanding Ways and Means Advances (Manipur - ₹453.65 crore and Nagaland - ₹222.03 crore) taken from RBI, which has not been repaid during the financial year.

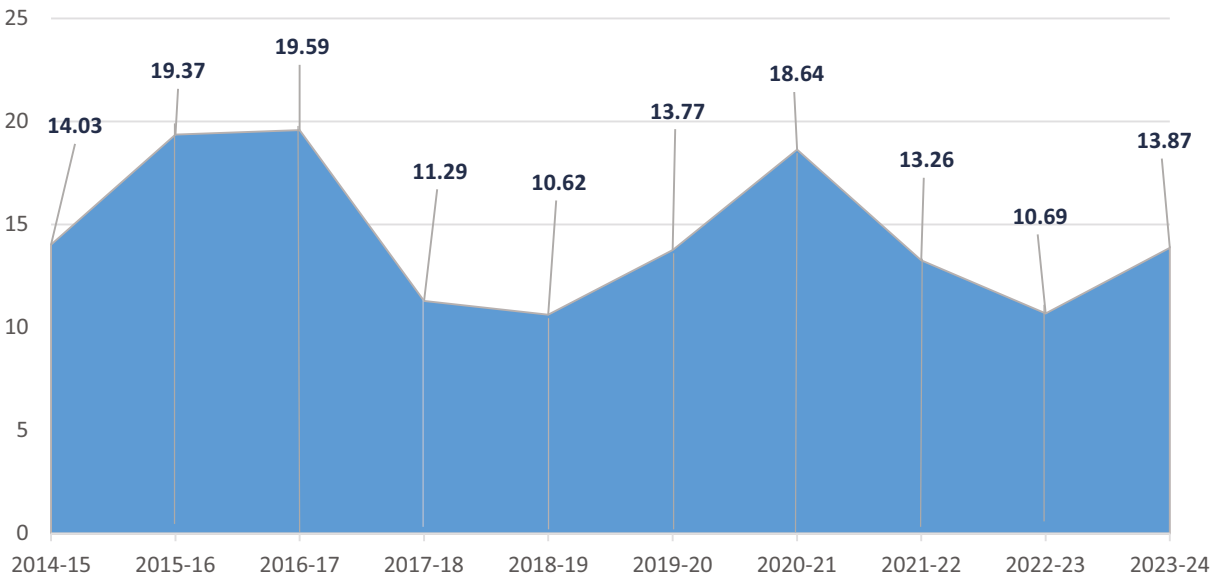
[28] The un-apportioned debt with regard to the States, which were re-organized (Andhra and Telangana, UP and Uttarakhand, MP and Chhattisgarh) have been included in the erstwhile parent State.

[29] States total debt in 2023-24 was 22.28 percent of GDP of ₹3,04,57,109 crore.

[30] Out of ₹2,69,208 crore, ₹2,49,194.55 crore pertains to 28 States and ₹20,013.45 crore pertain to UTs of Delhi, Jammu and Kashmir and Puducherry. The release of Back-to-Back loans to States/UTs to meet GST compensation shortfall has been considered over and above the yearly net borrowing ceiling of the States fixed on the basis of recommendation of the Finance commission and would not be counted under the norms prescribed by the Finance Commission. In FY 2023-24, loan of ₹72,054 crore has been repaid by the Union Government out of GST Compensation Cess, but the loan amount has been adjusted/reduced from the liability of the State Government in FY 2024-25.

5.6 Between 2014-15 and 2023-24, there was no uniform pattern in the year-on-year growth of public debt of the States. It ranged between 10.62 percent and 19.59 percent during this period.

Figure 5.2: Year-on-Year Percentage Growth In Public Debt (2014-15 to 2023-24)



5.7 Internal Debt remains the largest component of State borrowings. Between 2014–15 and 2023–24, Internal Debt of all States put together has increased by 229 percent, from ₹18,58,401 crore to ₹61,09,564 crore. However, the increase of Internal Debt of the States is uneven across the country. Assam (428 percent), Chhattisgarh (423 percent), Telangana (376 percent) and Sikkim (364 percent) reported the highest increases in Internal Debt over the period, whereas Gujarat (115 percent), Jharkhand (116 percent) and West Bengal (127 percent) reported the lowest increases.

5.8 Between 2014–15 and 2023–24, Loans and Advances from the Government of India had increased by 365 percent, from ₹1,45,796 crore to ₹6,77,799 crore. However, the increase of Loans and Advances is very uneven across the States. Uttarakhand (2,114 percent), Meghalaya (1,974 percent), Arunachal Pradesh (1,513 percent) and Sikkim (1,484 percent) recorded very large increase in the Loans and Advances received from Government of India. In contrast, Telangana (143 percent), West Bengal (169 percent) and Andhra Pradesh (196 percent) recorded relatively lower increase on this count.

Table 5.1: Growth percentage of Internal Debt and Loans and Advances from FY 2014-15 to FY 2023-24

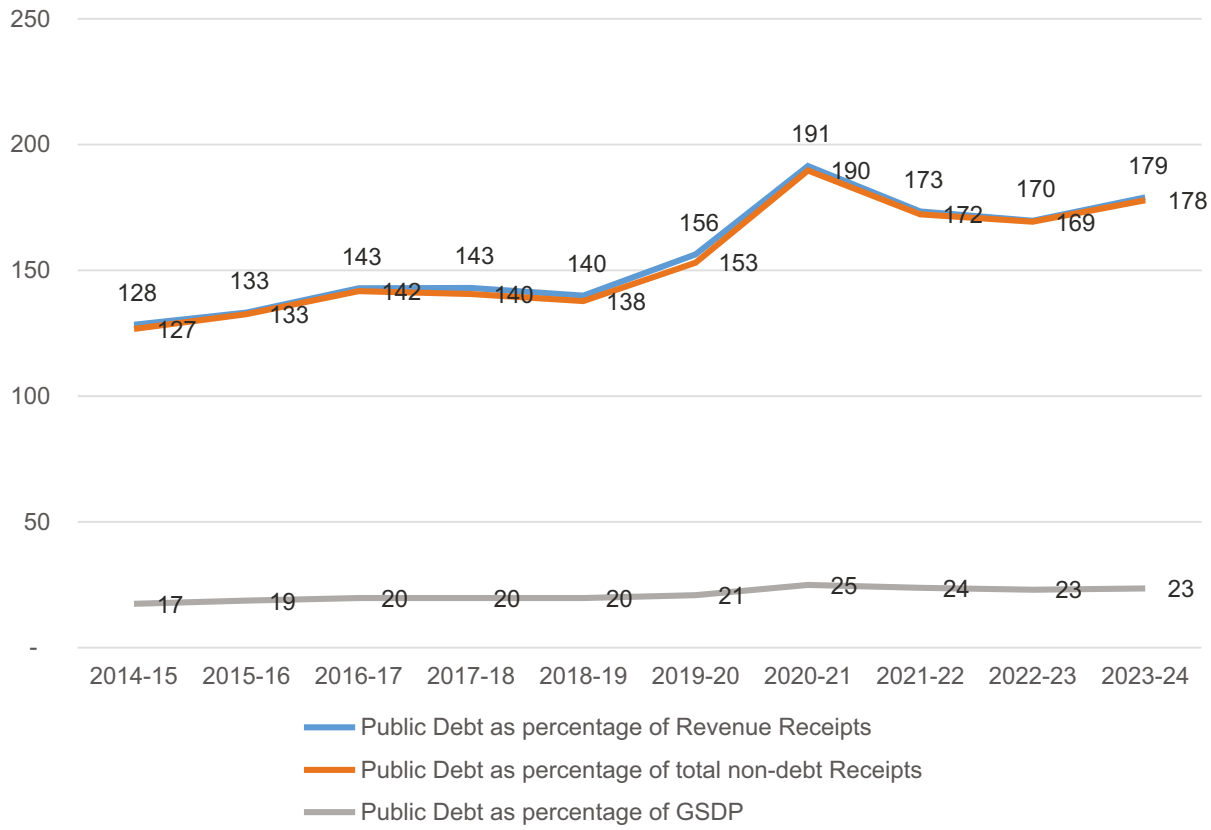
State	Internal Debt growth as percentage from FY 2014-15 to FY 2023-24	State	Loans and Advances growth as percentage from FY 2014-15 to FY 2023-24
Assam	428	Uttarakhand	2114
Chhattisgarh	423	Meghalaya	1974
Telangana	376	Arunachal Pradesh	1513
Sikkim	364	Sikkim	1484
Karnataka	349	Chhattisgarh	911
Rajasthan	328	Assam	853
Tamil Nadu	323	Nagaland	812
Madhya Pradesh	309	Himachal Pradesh	734
Haryana	308	Jharkhand	674
Andhra Pradesh	293	Haryana	644
Bihar	259	Tripura	602
Arunachal Pradesh	247	Punjab	594
Meghalaya	246	Rajasthan	565
Punjab	238	Maharashtra	546
Uttar Pradesh	236	Mizoram	451
Mizoram	225	Gujarat	432
Manipur	209	Bihar	403
Kerala	189	Tamil Nadu	376
Goa	163	Madhya Pradesh	370
Odisha	158	Manipur	323
Himachal Pradesh	149	Karnataka	321
Maharashtra	146	Goa	275
Nagaland	145	Uttar Pradesh	262
Tripura	139	Kerala	259
Uttarakhand	134	Odisha	206
West Bengal	127	Andhra Pradesh	196
Jharkhand	116	West Bengal	169
Gujarat	115	Telangana	143

Public Debt and Revenue and Non-debt Receipts

5.9 In FY 2023-24, total public debt of the States at ₹67,87,363 was 179 percent of their total revenue receipts of ₹37,93,278 crore and 178 percent of non-debt receipts of ₹38,16,488 crore. During the period, FY 2014-15 to FY 2023-24, comparison of the public debt of the States with their revenue receipts as well as non-debt total receipts and GSDP suggests that public debt as percentage of revenue receipts has ranged between 128 percent (FY 2014-15) to 191 percent (FY 2020-21) and as percentage of

total non-debt receipts has ranged between 127 to 190 percent for the same period. On an average, public debt of the States has been about 155 percent of their revenue receipts / total non-debt receipts.[31] Similarly, public debt has ranged between 17 - 25 percent of the GSDP and on an average, 21 percent of the GSDP. The marked increase of 4 percent, from 21 percent of GSDP in FY 2019-20 to 25 per in FY 2020-21 is attributable to decrease in GSDP in FY 2020-21 being Covid year. The increase in loans from the Union Government during the period 2020-21 to 2023-24 was on account of Back-to-Back Loans in lieu of GST Compensation Shortfall and Special Assistance as Loan to States for Capital Expenditure.

Figure 5.3: Public Debt as percetage of Revenue Receipts, Total non-debt Receipts & GSDP



Capital Expenditure and Net Receipts of Public Debt

5.10 The Golden Rule of Borrowing suggests that a government should borrow only to invest or capitalise and not to meet its operating cost/current spending. Net borrowings during a year reflect the difference between gross borrowings and repayments made. A comparison of the capital expenditure and net receipts of public debt by the States in FY 2023-24, as given in table 5.2, shows that in 13 States (Andhra Pradesh, Assam, Chhattisgarh, Haryana, Himachal Pradesh, Karnataka, Kerala, Maharashtra, Mizoram, Punjab, Rajasthan, Tamil Nadu, and West Bengal), capital expenditure was less than the net public debt receipts. This could be due to part of debt receipts meeting the revenue deficit. In the case of Andhra Pradesh and Punjab, capital expenditure was as low as 41 percent and 17 percent respectively of the net borrowings and in the case of Chhattisgarh and Rajasthan, about 53 percent and 46 percent respectively.

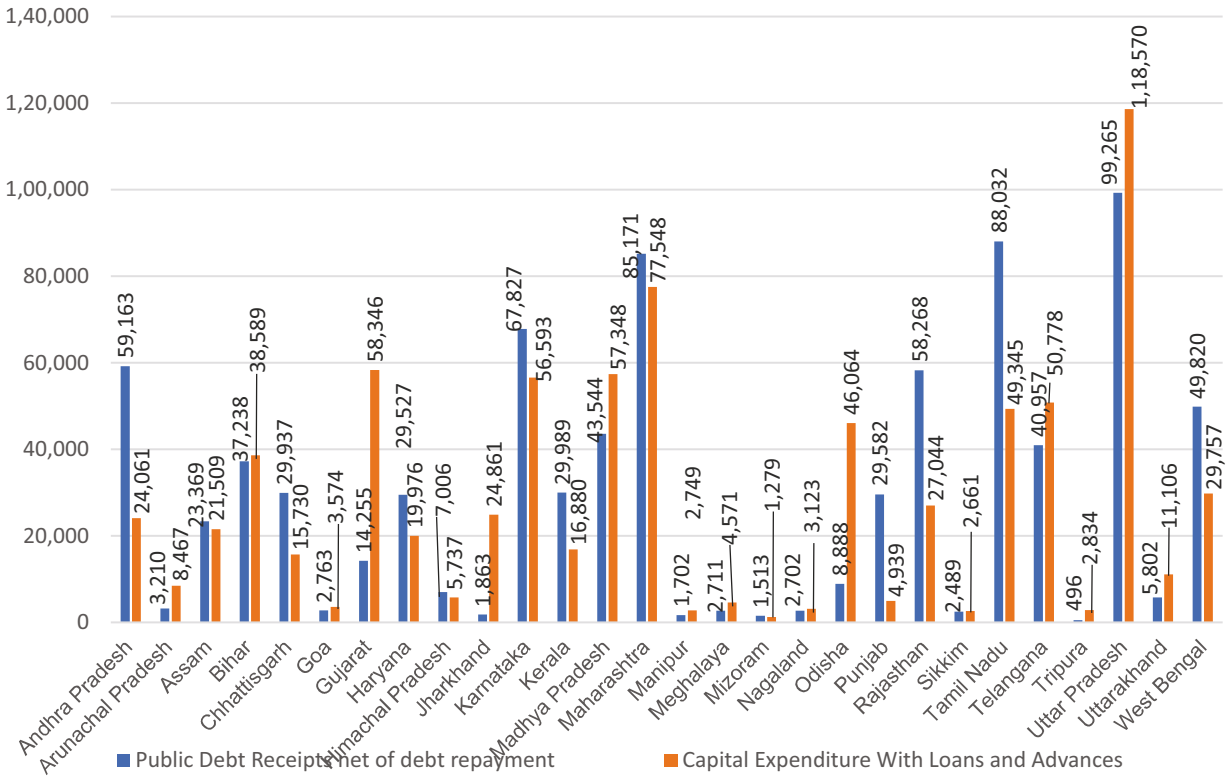
[31] Revenue receipts, miscellaneous capital receipts and recovery of loan and advances.

Table 5.2: Capital Expenditure as percentage of Public Debt Receipts, Net of Repayment in 2023-24 (Figures in ₹crore)

States	Public Debt Receipts net of debt repayment	Capital Expenditure inclusive of Loans and Advances (Capex)	Capital Expenditure without Loans and Advances (CE)	Capex (Column 3) as percentage of Public Debt Receipts Column (2) 3 ÷ 2	CE (Column 4) as percentage of Public Debt Receipts 4 ÷ 2
1	2	3	4	5	6
Andhra Pradesh	59,163	24,061	23,330	40.67	39.43
Arunachal Pradesh	3,210	8,467	8,464	263.79	263.67
Assam	23,369	21,509	21,444	92.04	91.76
Bihar	37,238	38,589	36,453	103.63	97.89
Chhattisgarh	29,937	15,730	15,419	52.55	51.50
Goa	2,763	3,574	3,571	129.35	129.22
Gujarat	14,255	58,346	55,679	409.29	390.59
Haryana	29,527	19,976	15,921	67.65	53.92
Himachal Pradesh	7,006	5,737	5,630	81.89	80.35
Jharkhand	1,863	24,861	20,570	1334.35	1104.11
Karnataka	67,827	56,593	52,120	83.44	76.84
Kerala	29,989	16,880	13,584	56.29	45.29
Madhya Pradesh	43,544	57,348	56,539	131.70	129.84
Maharashtra	85,171	77,548	72,573	91.05	85.20
Manipur	1,702	2,749	2,749	161.47	161.49
Meghalaya	2,711	4,571	4,530	168.61	167.08
Mizoram	1,513	1,279	1,254	84.49	82.86
Nagaland	2,702	3,123	3,123	115.57	115.56
Odisha	8,888	46,064	43,273	518.25	486.87
Punjab	29,582	4,939	4,743	16.69	16.03
Rajasthan	58,268	27,044	26,646	46.41	45.73
Sikkim	2,489	2,661	2,661	106.92	106.89
Tamil Nadu	88,032	49,345	40,500	56.05	46.00
Telangana	40,957	50,778	43,918	123.98	107.22
Tripura	496	2,834	2,734	570.99	551.24
Uttar Pradesh	99,265	1,18,570	1,10,555	119.45	111.37
Uttarakhand	5,802	11,106	10,982	191.42	189.27
West Bengal	49,820	29,757	28,963	59.73	58.13
Total	**8,27,089**	**7,84,039**	**7,27,928**	**-**	-

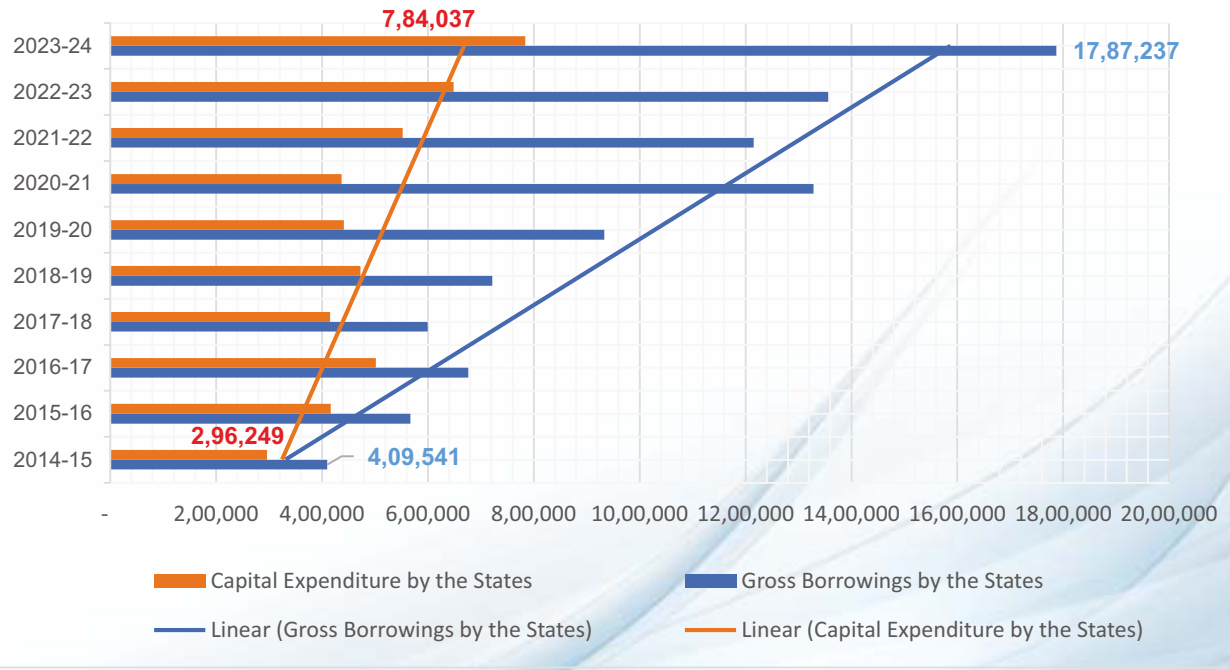
5.11 Figure 5.4 depicts the gap between net borrowings and capital expenditure. In the case of 15 States namely, Arunachal Pradesh, Bihar, Goa, Gujarat, Jharkhand, Madhya Pradesh, Manipur, Meghalaya, Nagaland, Odisha, Sikkim, Telangana, Tripura, Uttar Pradesh and Uttarakhand, capital expenditure was more than the net borrowing, indicating borrowings are being applied for capital expenditure. In the remaining States, the chart indicated that the borrowing is being used for Revenue Expenditure.

Figure 5.4: Capital Expenditure by States in comparison to Net Borrowings (Figures in ₹ crore)



5.12 A comparison of capital expenditure with gross debt receipts in Figure 5.5 suggests that the gap between level of borrowing and capital expenditure has widened between FY 2014-15 to FY 2023-24, because debt receipts were used for financing revenue deficit also by the States, since many States finances continued to remain in revenue deficit during the 10 year period.

Figure 5.5: Trend of Capex compared with trend of gross Public Debt receipts (Figures in ₹ crore)



Debt Receipts, Repayments and Net Borrowing

5.13 IIn FY 2023-24, total public debt receipts were ₹17,87,237 crore. Total public debt repayment was ₹9,60,146 crore by all the States, which means public debt receipts, net of debt repayment, were ₹8,27,091 crore. 12 States were in revenue deficit. The net public debt receipts, minus revenue deficit for deficit States of ₹5,77,959 crore, were available with the States. Table 5.3 depicts the position.

Table 5.3: Debt Receipts, Repayments & Net Borrowing available (Figures in ₹ crore)

States	Revenue Deficit (-) / Surplus (+)	Public Debt Receipts	Public Debt Repayment	Net Public Debt Receipts (after repayment)	Net Public Debt Receipts after adjusting Revenue Deficit
1	2	3	4	5(3-4)	6(5-2) *
Andhra Pradesh	-38,683	1,93,642	1,34,479	59,163	20,481
Arunachal Pradesh	6,877	3,775	565	3,210	3,210
Assam	-2,628	44,014	20,645	23,369	20,740
Bihar	2,833	60,218	22,979	37,238	37,238
Chhattisgarh	-11,233	54,050	24,113	29,937	18,704
Goa	1,423	4,287	1,524	2,763	2,763
Gujarat	33,477	40,392	26,136	14,255	14,255
Haryana	-11,881	88,721	59,194	29,527	17,646
Himachal Pradesh	-5,559	14,902	7,896	7,006	1,447
Jharkhand	11,252	8,247	6,384	1,863	1,863
Karnataka	-9,272	90,280	22,453	67,827	58,556
Kerala	-18,140	1,04,355	74,366	29,989	11,849
Madhya Pradesh	12,488	65,180	21,636	43,544	43,544
Maharashtra	-13,754	1,25,988	40,817	85,171	71,417
Manipur	884	9,756	8,053	1,702	1,702
Meghalaya	1,394	7,514	4,804	2,711	2,711
Mizoram	577	6,402	4,889	1,513	1,513
Nagaland	1,335	6,079	3,377	2,702	2,702
Odisha	30,761	18,123	9,235	8,888	8,888
Punjab	-28,215	1,03,034	73,452	29,582	1,367
Rajasthan	-38,955	2,22,266	1,63,999	58,268	19,313
Sikkim	131	2,785	296	2,489	2,489
Tamil Nadu	-45,121	1,31,597	43,565	88,032	42,911
Telangana	779	1,50,574	1,09,617	40,957	40,957
Tripura	2,196	1,401	904	496	496
Uttar Pradesh	36,013	1,20,654	21,389	99,265	99,265
Uttarakhand	3,341	28,832	23,030	5,802	5,802
West Bengal	-25,692	80,171	30,351	49,820	24,128
Total		**17,87,237**	**9,60,146**	**8,27,091**	**5,77,959**

* Only in case of deficit.

5.14 At the aggregate level, about one-third of the net public debt receipts were used to finance revenue deficits. Among the States, Tamil Nadu, Rajasthan, Andhra Pradesh, Punjab, Kerala and Himachal Pradesh absorbed between 40 percent and 95 percent of their net borrowings for this purpose, with Punjab recording the highest utilisation at 95 percent. In contrast, revenue-surplus States such as Gujarat, Odisha, Jharkhand, Arunachal Pradesh, Uttar Pradesh and several North-Eastern States retained their entire net borrowings for capital expenditure.

Ways and Means Advances availed by States - Cash Management

5.15 The State Governments obtain Ways and Means Advances (WMA)[32], which are temporary advances provided by the RBI, to help in managing short-term mismatches between their receipts and payments. There are two types of WMAs – normal and special. Normal WMAs are clean advances, while special WMAs, also known as Special Drawing Facility (SDF), are secured advances provided against the collateral of government securities held by the State Government. If a State Government, even after availing the full limits of both SDF and normal WMA, still requires additional financial accommodation or faces a shortfall in the agreed minimum Cash Balance, it can avail an Overdraft facility from the RBI, which carries a higher interest rate.

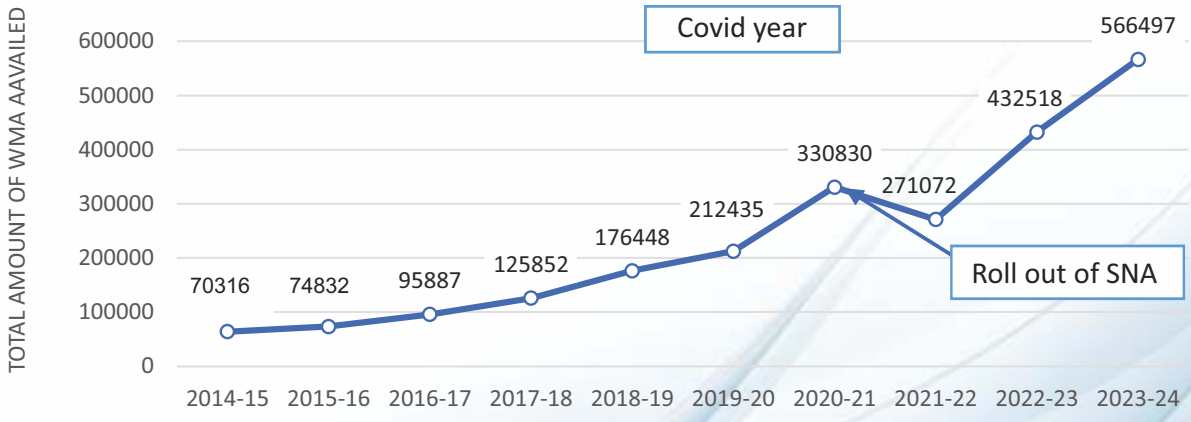
5.16 WMA is a short-term borrowing in the Consolidated Fund of State. For repayment of WMA from Consolidated Fund, budgetary provision is obtained from the legislature.

Ways and Means Advances availed by States in FY 2023-24

5.17 16 States (Andhra Pradesh, Assam, Chhattisgarh, Goa, Haryana, Himachal Pradesh, Kerala, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Punjab, Rajasthan, Telangana and Uttarakhand) availed WMA (including overdraft) of ₹5,66,497 crore during FY 2023-24. Out of these, three States namely Rajasthan at ₹1,35,112 crore, Andhra Pradesh at ₹1,18,027 crore, and Telangana at ₹98,097 crore availed 62 percent of the total WMA including overdraft. The duration of WMA/overdraft usage was 349 days in Telangana, 335 days in Andhra Pradesh, 329 days in Rajasthan and 323 days in Punjab, suggesting near-continuous dependence throughout the year. 12 States (Arunachal Pradesh, Bihar, Gujarat, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh and West Bengal) did not avail any WMA during FY 2023-24. *Annexure 18* brings out the State-wise 10 year details of WMA.

5.18 State Government of Goa, Telangana and Uttarakhand were in revenue surplus during FY 2023-24, yet they availed WMA during the financial year, indicating mismatch between inflows and outflows of receipts, leading to reliance on WMA.

Figure 5.6: Ways and Means Advances availed by States from 2014-15 to 2023-24 (Figures in ₹ crore)

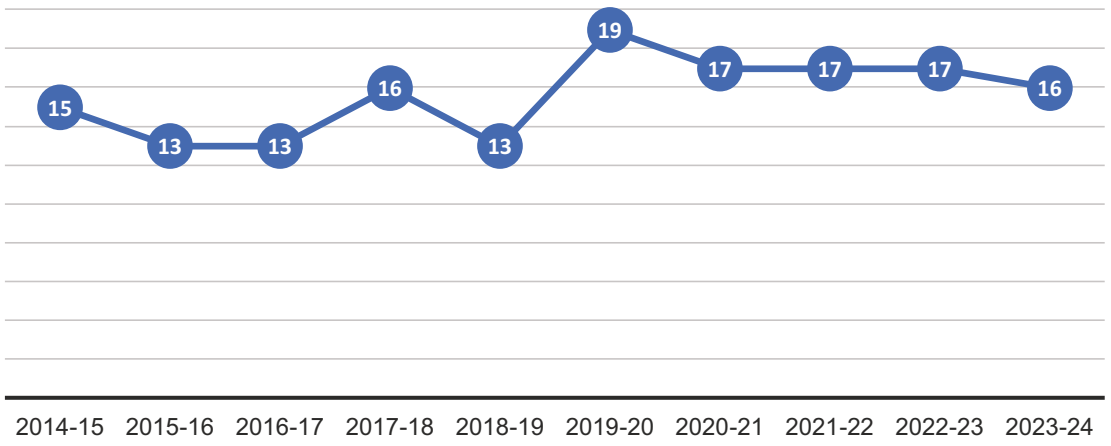


[32] The amount of total WMA availed and the number of days on which WMA was availed are captured in the Finance Accounts of the respective States. Each State is required to maintain a minimum cash balance with the Reserve Bank of India (RBI), and the overall limit for WMA for each State is fixed by the RBI from time to time.

5.19 The aggregate WMA availed by all States rose from ₹70,316 crore in FY 2014–15 to ₹2.12 lakh crore in FY 2019–20 and thereafter, witnessed a sharp escalation to ₹5.66 lakh crore in FY 2023–24.

5.20 The number of States availing WMA increased from a range of 13–16 States during the period 2014-15 to 2018-19, to 16–19 States during the period 2019-20 to 2023-24, indicating a clear increase in dependence on WMA in the latter period.

Figure 5.7: Number of States Availed WMA



5.21 Four States (Bihar, Gujarat, Sikkim and Tamil Nadu) did not avail any WMA in any year during the 10 year period 2014-15 to 2023-24. In contrast, seven States (Uttarakhand, Punjab, Nagaland, Kerala, Himachal Pradesh, Goa and Andhra Pradesh) availed WMA during each of FY, from 2014-15 to 2023-24. The remaining States have availed WMA intermittently over the 10 year period, indicating varying levels of reliance on short-term borrowings to manage their cash flows.

5.22 The Covid pandemic placed severe fiscal strain on State Governments, characterised by sharp decline in revenue and heightened expenditure commitments. To bridge the resulting fiscal gap and ensure continuity of essential public services, many States appeared to have increasingly relied on WMA from the Reserve Bank of India, as evidenced by the marked rise in WMA utilisation during FY 2019-20 and FY 2020–21.

5.23 The implementation of the SNA framework in 2021 has altered the way States manage the flow of CSS funds. Under the revised system, releases are closely aligned with the transfer of the Central share and with achieving 75 percent utilisation of earlier tranches. As a result, the flexibility available to States in timing CSS-related fund flows has reduced, which has also limited the scope for using these balances to meet short-term financing needs.

Public Account Liability

5.24 Public Account liability is the fiduciary liability in the form of reserve funds and deposits in the Public Account kept by the Government itself as earmarked funds or deposits or by a third party (employees' provident fund, deposits of public sector financial institutions, public sector undertakings, etc.) with the Government. The total Public Account liability of the States was ₹14,06,402 crore as on 31st March 2024, which was 4.85 percent of combined GSDP. Out of the total Public Account liability of

₹14,06,402 crore, ₹3,38,727 crore has been invested from the earmarked funds such as State Disaster Relief Fund, State Disaster Mitigation Fund and Sinking Fund.

5.25 Table 5.4 brings out the quantum and composition of Public Account liabilities of the States as on 31st March 2024. Small Savings and State Provident Funds, comprising of provident funds and insurance funds of the State Government employees, constitute around 43.99 percent of the Public Account Liability. Reserve Funds constitute around 12.81 percent of the Public Account Liability, created mostly from revenues for meeting expenditure on renewals and replacement of assets and mitigation/rehabilitation on disasters. Deposits constitute around 43.20 percent of Public Account Liability, comprising of moneys deposited with the State Governments by companies, corporations, autonomous institutions, courts, security deposits, etc.

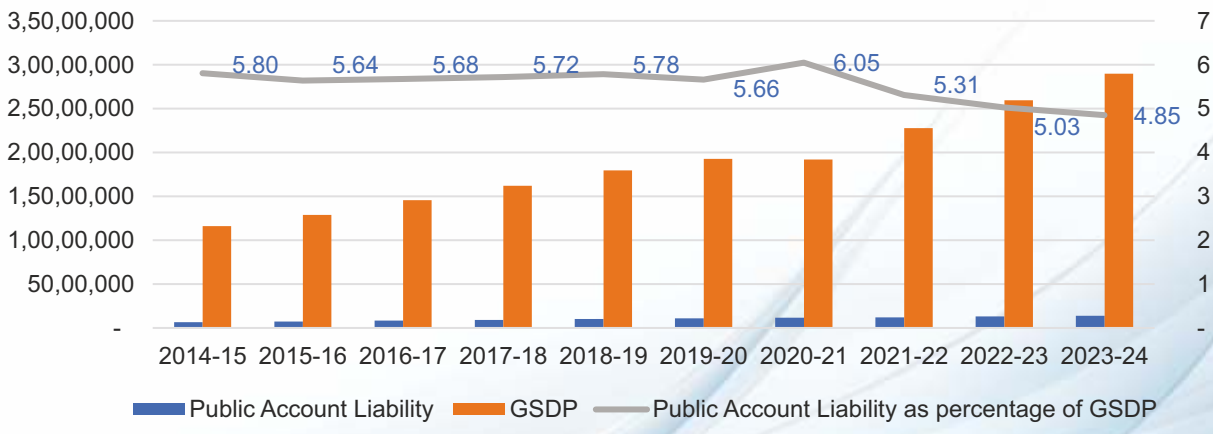
Table 5.4: Public Account Liability in FY 2023-24 (Figures in ₹ crore)

Components	2023-24	Percentage composition
Small Savings & State Provident Funds	6,18,643	43.99
Reserve Funds bearing Interest	1,02,112	7.26
Reserve Funds Not bearing Interest	78,092	5.55
Deposits bearing Interest	1,53,616	10.92
Deposits Not bearing Interest	4,53,939	32.28
Total Public Account Liability	**14,06,402**	**100**

5.26 The total Public Account liabilities of the States have increased by 109 percent, from ₹6,74,166 crore in FY 2014-15 to ₹14,06,402 crore in FY 2023-24. The trend varies considerably across States, ranging from a decline of 17 percent in Mizoram and 9 percent in Uttar Pradesh to very large increase of 1,987 percent in Telangana, 368 percent in Jharkhand and 190 percent in Kerala.

5.27 In terms of GSDP, public account liability was 5.80 percent of GSDP in FY 2014-15 and has gone down to 4.85 percent of GSDP in FY 2023-24. Figure 5.8 shows the trend of Public Account liability[33] during the period 2014-15 and 2023-24. The increase in Public Account liability to GSDP in FY 2020-21 at 6.05 percent was due to decrease in GSDP due to Covid. In subsequent years, the percentage of Public Account liability to GSDP came down below 6 percent level.

Figure 5.8: Public Account Liability as percentage of GSDP (Figures in ₹ crore)

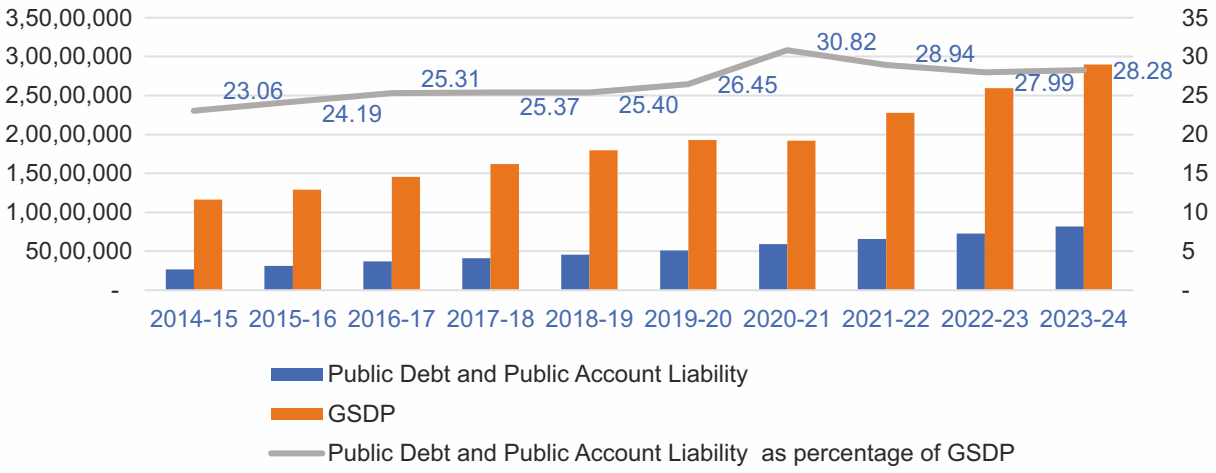


[33] The un-apportioned Public Account liability with regard to the States which were reorganized (Andhra and Telangana, UP and Uttarakhand, MP and Chhattisgarh) have been included in the erstwhile parent State.

States' Total Liability

5.28 As on 31st March 2024, together the stock of liability of the States was ₹ 81,93,766 crore; Public Debt liability of ₹67,87,363 crore, constituting 83 percent and Public Account liability of ₹14,06,402 crore, constituting 17 percent. Public Debt liability was 23 percent of the combined GSDP and Public Account liability was 4.85 percent of the GSDP. Together, the total liability of the States was 28 percent of their GSDP in FY 2023-24. *Annexure 17* brings out the State-wise trend of total liabilities during the 10 year period.

Figure 5.9: Public Debt and Public Account Liability as percentage of GSDP (Figures in ₹ crore)



5.29 From FY 2014-15 to FY 2023-24, total combined liabilities of all States increased by 206 percent, though the extent of change varied significantly across them. State-level increases ranged from 84 percent in Mizoram to 405 percent in Telangana. Sikkim (336 percent), Chhattisgarh (330 percent) and Assam (317 percent) recorded increases above the all-States average, while Gujarat (116 percent), Nagaland (129 percent), West Bengal (132 percent), Maharashtra (137 percent), Goa (137 percent) and Tripura (141 percent) remained below the average.

Conclusion

5.30 The review of States' Public Debt and Public Account liabilities during the period 2014-15 to 2023-24 highlights a sustained rise in total liabilities alongside growing dependence on borrowings to finance budgetary requirements. Public Debt increased more than three-fold, reaching 23 percent of combined GSDP in FY 2023-24, with several States increasingly utilising debt receipts to fund revenue expenditure rather than capital creation. Public Account liabilities also expanded, though their relative share in GSDP declined, indicating stability in fiduciary obligations despite rising volumes. Continued reliance on Ways and Means Advances by many States, including those in revenue surplus, points to cash-flow management challenges. In many States, the trend underscores persistent fiscal pressures, narrowing flexibility within State budgets, and the need for prudent debt management practices to ensure long-term sustainability.

Chapter 6

Fiscal Responsibility Indicators of the States

Fiscal Responsibility Indicators of the States

Revenue and Fiscal Deficits

6.1 With the enactment of the States' Fiscal Responsibility Laws and the notification of corresponding Rules, State Governments have fixed quantitative targets for key macro-fiscal indicators such as revenue deficit, borrowings/debt, and the stock of guarantees. Odisha has gone a step further by prescribing fiscal rules at a more granular level. Under the Odisha FRBM Act, specific ceilings have been set on components of expenditure: salary payments are capped at 80 percent of the State's Own Tax Revenue (SOTR), while interest payments are capped at 15 percent of Revenue Receipts.

6.2 Successive Finance Commissions consider pre-devolution revenue deficit and post-devolution revenue deficit while recommending revenue deficit grant for the States. Fifteenth Finance Commission had recommended revenue deficit grant of ₹51,673 crore to the States in FY 2023-24. Fifteenth Finance Commission's fiscal consolidation path for the States is generally premised on the principle that with revenue deficit grant, the States shall glide into either revenue surplus or be at zero revenue deficit, so that borrowing / fiscal deficit would only be for capital expenditure. Fifteenth Finance Commission indicated Revenue Surplus of 1.2 percent, Fiscal Deficit of 3.0 percent and Total Liabilities of 33.1 percent of the GSDP for the States for the FY 2023-24.[34] Generally, after the Finance Commission's report, the States make amendments in their FRBM Act to incorporate the fiscal consolidation path indicated by the Commission.

Revenue Deficit/Revenue Surplus

6.3 In FY 2023-24, 12 States were in Revenue Deficit while the rest 16 States were in Revenue Surplus. As can be seen from the Table 6.1, a total of 12 States targeted revenue surplus, nine States targeted revenue deficit and seven targeted zero revenue deficit in FY 2023-24. Out of 12 States that targeted revenue surplus, while nine States achieved the target of revenue surplus, three States, viz. Chhattisgarh, Himachal Pradesh, and Kerala ended up in revenue deficit in FY 2023-24. Six States targeted revenue deficits of less than or equal to three percent of GSDP, viz. 3.00 percent in case of Andhra Pradesh, 0.48 percent Assam, 1.20 percent Haryana, 0.49 percent Karnataka, 0.79 percent Maharashtra, 3.52 percent Punjab and 1.80 percent West Bengal. Out of them Andhra Pradesh, Assam, Haryana, Karnataka, Maharashtra, and West Bengal remained within the revenue deficit target while Punjab breached the revenue deficit target. Seven States namely Goa, Jharkhand, Rajasthan, Tamil Nadu, Telangana, Tripura, and Uttar Pradesh targeted a zero-revenue deficit. Among them, Goa, Jharkhand, Telangana, Tripura, and Uttar Pradesh achieved a revenue surplus, whereas Rajasthan and Tamil Nadu ended the year with a revenue deficit. Out of the 12 States that were in revenue deficit in FY 2023-24, six States, namely, Andhra Pradesh, Assam, Himachal Pradesh, Kerala, Punjab and West Bengal received Finance Commission revenue deficit grants in FY 2023-24.

[34] Fifteenth Finance Commission Report, 2021-26, Chapter 12, Table 12.4, page 373, Vol. I.

Fiscal Deficit

6.4 If the indicative fiscal deficit target of 3.0 percent of the GSDP fixed by the Fifteenth Finance Commission for FY 2023-24 for States fiscal consolidation path is considered, then in FY 2023-24, 18 States were above the 3.0 percent fiscal deficit level set out. These States were Andhra Pradesh (-4.41 percent), Arunachal Pradesh (-4.11 percent), Assam (-3.66 percent), Bihar (-4.07 percent), Chhattisgarh (-5.26 percent), Himachal Pradesh (-5.31 percent), Kerala (-3.02 percent), Madhya Pradesh (-3.29 percent), Manipur (-4.29 percent), Meghalaya (-5.92 percent), Nagaland (-4.33 percent), Punjab (-4.29 percent), Rajasthan (-4.31 percent), Sikkim (-5.27 percent), Tamil Nadu (-3.36 percent), Telangana (-3.42 percent), Uttar Pradesh (-3.05 percent) and West Bengal (-3.27 percent).

Table 6.1: Liabilities and deficit Parameters of the States, 2023-24 (Percentage of respective GSDP)

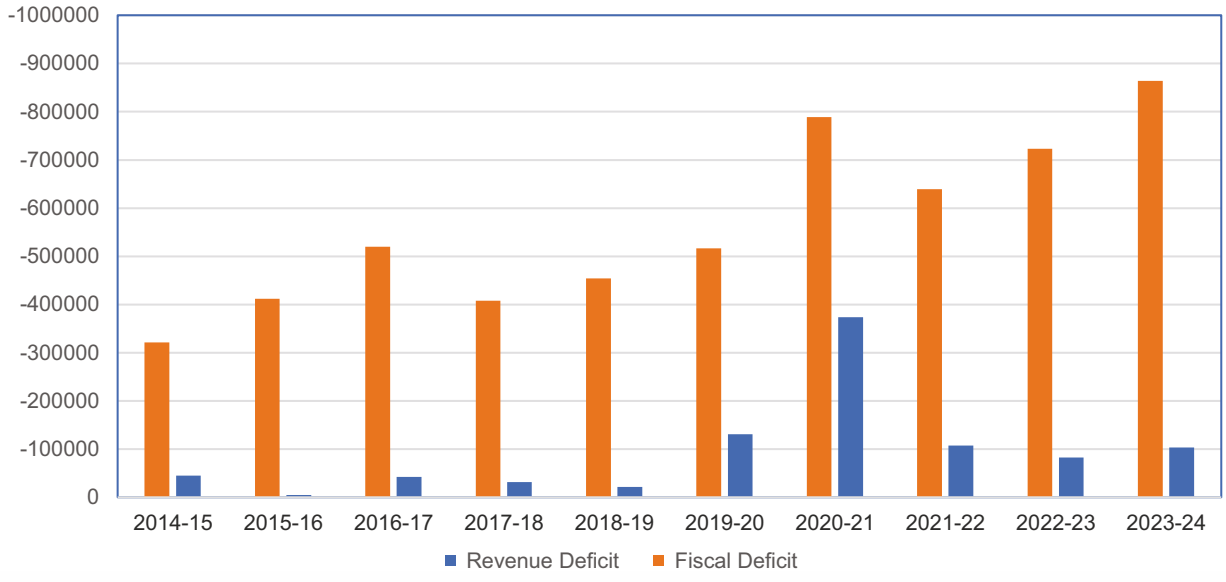
States	FRBM / MTFP Target¤			Actuals			
	Rev Deficit / Surplus	Fiscal Deficit	Outstanding Liabilities	Rev Deficit / Surplus*	Fiscal Deficit#	Outstanding Public Debt^	Outstanding Public Debt & Public Account liabilities^
Andhra Pradesh	-3.00	-4.00	36.1	-2.72	-4.41	29.62	34.58
Arunachal Pradesh	Surplus	-2.00	53.03	17.83	-4.11	36.23	50.85
Assam	-0.48	-3.70	24.40	-0.46	-3.66	22.33	25.91
Bihar	Surplus	-2.98	32.15	0.32	-4.07	31.93	37.93
Chhattisgarh	Surplus	-2.99	23.81	-2.19	-5.26	22.24	26.20
Goa	0.00	-3.00	25.00	1.45	-2.18	27.84	33.42
Gujarat	Surplus	-1.72	15.34	1.38	-0.97	15.46	18.01
Haryana	-1.20	-3.00	30.90	-1.09	-2.90	27.32	31.17
Himachal Pradesh	Surplus	-3.50	38.98	-2.62	-5.31	33.17	45.07
Jharkhand	0.00	-3.00	30.60	2.42	-1.36	18.64	27.41
Karnataka	-0.49	-2.60	22.27	-0.36	-2.56	18.41	24.25
Kerala	Surplus	-4.00	33.70	-1.60	-3.02	24.88	36.57
Madhya Pradesh	-0.03	-4.02	30.42	0.92	-3.29	25.47	30.20
Maharashtra	-0.79	-2.52	18.65	-0.34	-2.23	15.24	18.70
Manipur	Surplus	-4.14	41.94	2.04	-4.29	32.27	43.46
Meghalaya	Surplus	-3.50	38.11	2.62	-5.92	32.59	40.91
Mizoram	Surplus	-3.50	37.84	1.73	-2.04	26.15	36.31
Nagaland	Surplus	-3.00	40.60	3.24	-4.33	38.64	44.08
Odisha	Surplus	-1.71	15.43	3.85	-1.85	9.11	16.66
Punjab	-3.52	-4.98	49.75	-3.66	-4.29	39.66	44.86
Rajasthan	0.00	-3.00	38.20	-2.56	-4.31	29.36	37.57
Sikkim	-0.9	-4.54	31.50	0.27	-5.27	27.12	31.61
Tamil Nadu	0.00	-3.25	25.63	-1.68	-3.36	26.18	28.73
Telangana	0.00	-3.50	25.00	0.05	-3.42	23.98	27.61
Tripura	0.00	-3.50	34.50	2.76	-0.80	17.74	28.33
Uttar Pradesh	0.00	-3.39	32.1	1.36	-3.05	25.24	29.05
Uttarakhand	Surplus	-3.00	33.1	1.00	-2.33	20.41	25.80
West Bengal	-1.80	-3.83	____	-1.56	-3.27	33.95	39.05

*States in Orange targeted revenue surplus or zero revenue deficit in their budget but ended up in revenue deficit/ higher revenue deficit
#States in green exceeded 3.0 percent fiscal deficit to GSDP path set out by the Fifteenth Finance Commission
^States in blue exceeded 33.1 percent total liabilities to GSDP path set out by the Fifteenth Finance Commission
¤ Source of FRBM target is FRBM Act of the State, State Finances Audit Report of 2023-24

6.5 In FY 2023-24, the aggregate Revenue Deficit of the 12 revenue-deficit States, without netting the States in revenue surplus, stood at ₹2,49,132 crore. The Fifteenth Finance Commission released Revenue Deficit Grants amounting to ₹51,673 crore during the year, which constituted 21 percent of the combined Revenue Deficit of these States. The Revenue Deficit of the 12 States was 0.86 percent of their combined GSDP, while the FC Revenue Deficit Grant accounted for 0.18 percent of the combined GSDP in FY 2023-24.

6.6 A decadal analysis of States' deficit parameters as brought out in Figure 6.1 shows that States as a whole, during the period 2014-15 to 2023-24, remained in revenue and fiscal deficit. A substantial increase in revenue deficit took place in FY 2020-21, a year impacted by the Covid pandemic. There has been substantial increase in fiscal deficit in FY 2020-21, FY 2022-23 and FY 2023-24. The States that witnessed an upsurge in fiscal deficit in FY 2023-24, vis-à-vis FY 2022-23 were Chhattisgarh, Karnataka, Maharashtra, Rajasthan, Telangana and Uttar Pradesh as reflected in Figure 6.1. *Annexure 19* brings out the State-wise trend with respect to the deficit indicators during the 10-year period.

Figure 6.1: Revenue and Fiscal Deficit of the States (Figures in ₹ crore)

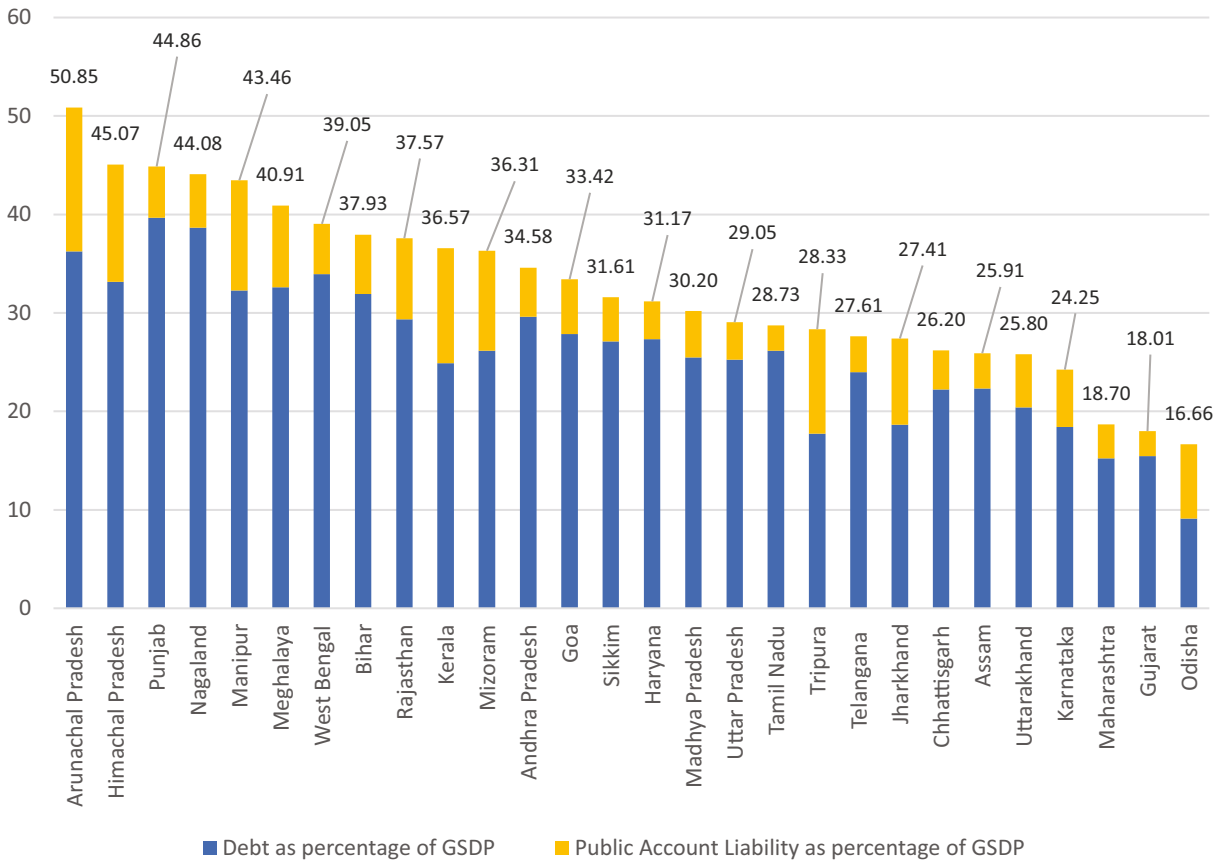


Total Liabilities

6.7 For all the States, combined public debt was 23.42 percent and total liabilities inclusive of public debt were 28.28 percent of the combined GSDP in FY 2023-24. If the indicative target of 33.1 percent of total liabilities to GSDP, as worked out by the Fifteenth Finance Commission for FY 2023-24 for States' fiscal consolidation path, is considered with respect to debt ceiling, 13 States[35] had total liabilities in excess of this ceiling. As on 31st March, 2024, total liability of States varied from as low as 16.66 percent of its GSDP in case of Odisha to 50.85 percent of its GSDP in case of Arunachal Pradesh. Arunachal Pradesh, in fact, recorded a significant increase in its total liabilities as on 31st March 2024 of over 6.19 percent from 44.66 percent of its GSDP as on 31st March 2023 in the previous year.

[35] Andhra Pradesh, Arunachal Pradesh, Bihar, Goa, Himachal Pradesh, Kerala, Manipur, Meghalaya, Mizoram, Nagaland, Punjab, Rajasthan, West Bengal

Figure 6.2: Total Liability as percentage of GSDP



6.8 As can be seen from Table 6.2, as on 31st March 2024, eight States had public debt liability of more than 30 percent of their GSDP; six States had public debt liability of less than 20 percent of their GSDP and remaining 14 States had public debt liability between 20 to 30 percent of their respective GSDP in FY 2023-24.

Table 6.2: Public Debt stock of the States as on 31st March 2024 (Figures in ₹ crore)

State	Public Debt as Percentage of GSDP	Public Debt as on 31st March 2024	GSDP 2023-24
Punjab	39.66	3,06,041	7,71,744
Nagaland	38.64	15,944	41,258
Arunachal Pradesh	36.23	13,974	38,565
West Bengal	33.95	5,60,583	16,51,374
Himachal Pradesh	33.17	70,369	2,12,169
Meghalaya	32.59	17,348	53,223
Manipur	32.27	14,015	43,425
Bihar	31.93	2,80,084	8,77,197
Andhra Pradesh	29.62	4,21,201	14,22,094
Rajasthan	29.36	4,46,652	15,21,510

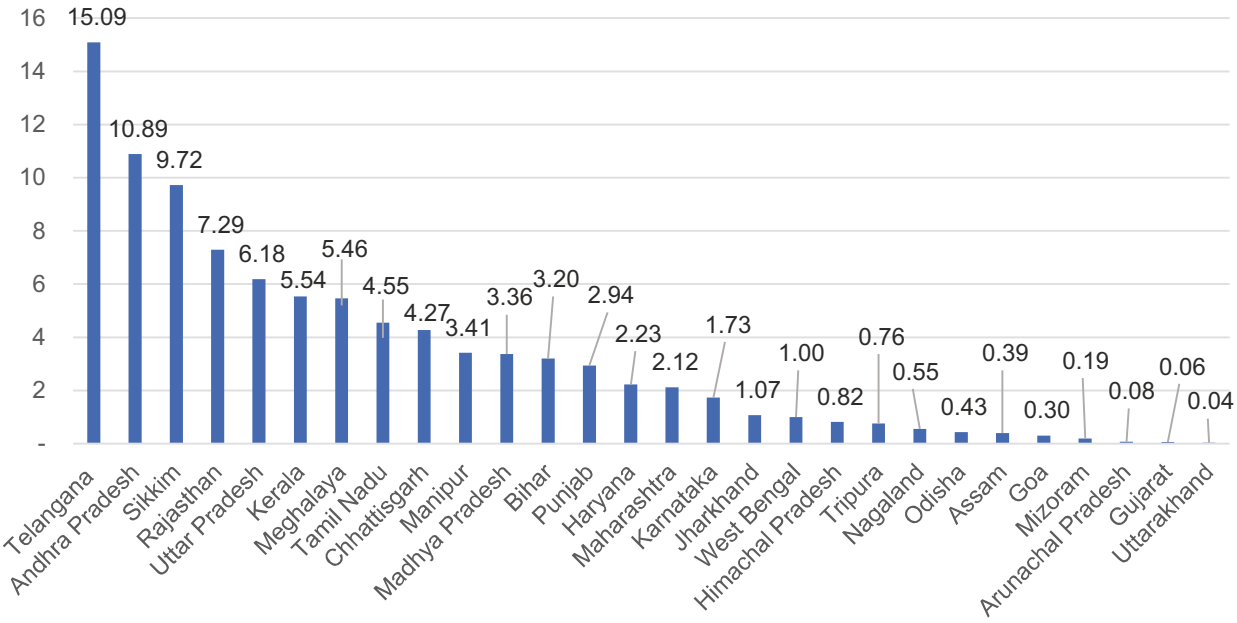
State	Public Debt as Percentage of GSDP	Public Debt as on 31st March 2024	GSDP 2023-24
Goa	27.84	27,383	98,344
Haryana	27.32	2,96,597	10,85,510
Sikkim	27.12	13,012	47,988
Tamil Nadu	26.18	7,03,926	26,88,963
Mizoram	26.15	8,703	33,277
Madhya Pradesh	25.47	3,44,770	13,53,809
Uttar Pradesh	25.24	6,67,106	26,42,877
Kerala	24.88	2,82,495	11,35,372
Telangana	23.98	3,50,520	14,61,836
Assam	22.33	1,27,144	5,69,287
Chhattisgarh	22.24	1,13,888	5,12,107
Uttarakhand	20.41	67,961	3,32,998
Jharkhand	18.64	86,807	4,65,638
Karnataka	18.41	4,70,860	25,57,241
Tripura	17.74	14,092	79,434
Gujarat	15.46	3,74,980	24,25,804
Maharashtra	15.24	6,18,113	40,55,847
Odisha	9.11	72,793	7,98,969
Aggregate	**26.11**	**67,87,363**	**2,89,77,861**

Among the States, Arunachal Pradesh recorded a sharp increase in public debt, as percentage of GSDP, from 30.72 percent as on 31st March 2023 to 36.23 percent as on 31st March, 2024.

Guarantees

6.9 Guarantees are given by the Government to public sector undertakings, special purpose vehicles, State parastatals, etc. for securing loans and borrowing from market and financial institutions. Guarantee is contingent liability because of the uncertainty of amount and uncertainty of timing in occurrence of the liability. However, guarantees once invoked, are liable to be paid. The State Governments have varied limits on guarantees, in terms of both annual stock and as-on-date stock of guarantee. As on 31st March 2024, guarantees of all the States combined was ₹11,48,116 crore, which was 3.96 percent of the combined GSDP.

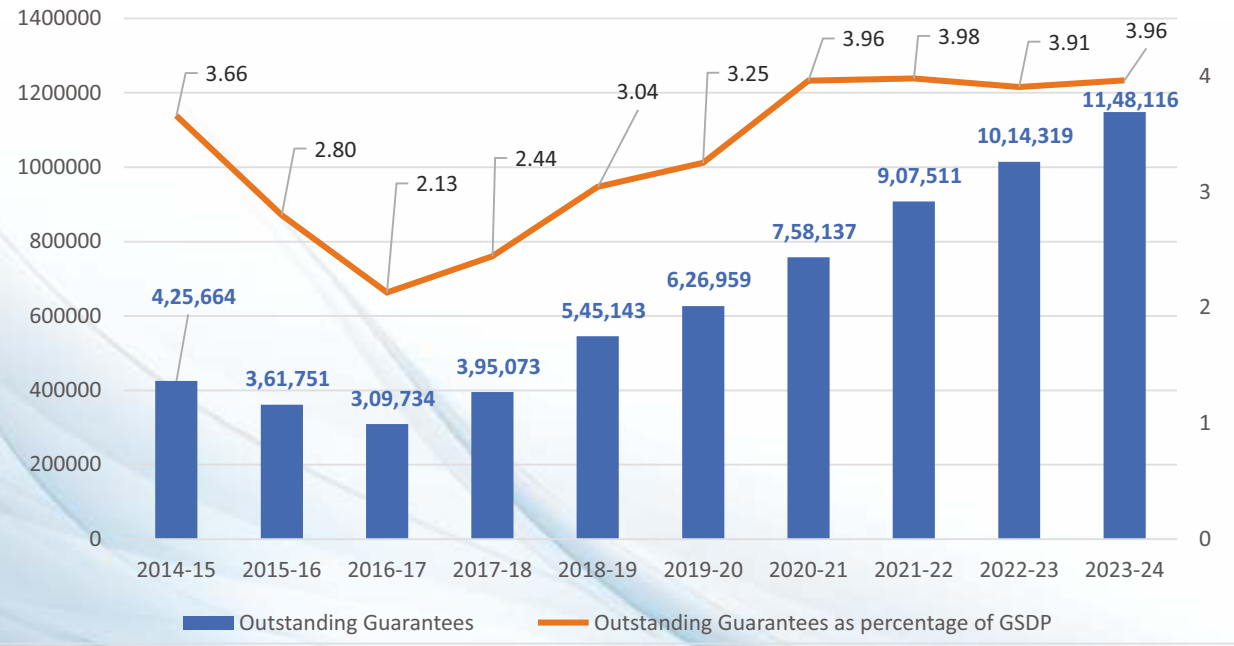
Figure 6.3: Guarnatees as percentage of GSDP of the States as on 31st March 2024



6.10 F6.10 Figure 6.3 brings out the State-wise incidence of Guarantees given at the end of FY 2023-24. The outstanding guarantees were over 10 percent of GSDP in Telangana (₹2,20,607 crore) and Andhra Pradesh (₹1,54,797 crore). Odisha, Assam, Goa, Mizoram, Arunachal Pradesh, Gujarat and Uttarakhand had outstanding guarantees of less than 0.50 percent of their respective GSDP.

6.11 During the period, FY 2014-15 to FY 2023-24, outstanding guarantees as on 31st March of the year have increased from ₹4,25,664 crore as on 31st March 2015 (3.66 percent of the GSDP in FY 2014-15) to ₹11,48,116 crore as on 31st March 2024 (3.96 percent of the GSDP in FY 2023-24). Figure 6.4 brings out the position of outstanding guarantees as on 31st March of the year for all the 28 States.

Figure 6.4: Outstanding Guarantee as percentage of GSDP 2014-15 to 2023-24 (Figures in ₹ crore)



6.12 In FY 2016-17, decrease of 0.67 percent of outstanding guarantees, as percentage of GSDP, was attributable to decrease in the outstanding guarantees mainly in the States of Haryana, Punjab and Tamil Nadu. From FY 2016-17 onwards, the outstanding guarantees increased gradually, to the level of 3.98 percent of GSDP in FY 2021-22, on account of increased guarantees given by the States of Andhra Pradesh, Karnataka, Kerala, Maharashtra, Rajasthan, Telangana and Uttar Pradesh. *Annexure 19* brings out the State-wise position of outstanding guarantees over the 10-year period.

Guarantee Redemption Fund

6.13 The outstanding guarantees of State governments have shown a steady rising trend from ₹3,09,734 crore in FY 2016-17 to ₹11,48,116 crore in FY 2023-24. The contingent liabilities do not directly form a part of the debt burden of the States, but the States will be required to meet the debt service obligations in the event of default by the borrowing entity for which the State Government has stood as guarantor.

6.14 In order to provide for sudden discharge of the States' obligations on guarantees, the Twelfth Finance Commission had recommended that States set up Guarantee Redemption Fund by making contributions from their revenues towards such a Fund. At present, there are varying criteria or benchmarks to determine the amount of contributions to be made to the Guarantee Redemption Fund by the State Governments.

6.15 Guarantee Redemption Fund has been established in most States, other than in five States, viz. Bihar, Himachal Pradesh, Jharkhand, Kerala and Punjab. These five States had a combined outstanding guarantee of ₹1,20,343 crore as of 31st March 2024.

Conclusion

6.16 An examination of fiscal responsibility indicators for the period 2014–15 to 2023–24 reveals a varied picture. In FY 2023–24, 16 States reported revenue surplus while 12 recorded revenue deficit. The combined revenue deficit of the States amounted to ₹2,49,132 crore. Revenue Deficit Grants of ₹51,673 crore were released as per recommendations of the Fifteenth Finance Commission. Fiscal deficit levels varied across States, with 18 States recording fiscal deficit above 3 percent of GSDP. As on 31st March 2024, total liabilities of all States together amounted to ₹81.94 lakh crore, constituting 28.28 percent of combined GSDP; in 13 States total liabilities exceeded 33.1 percent of their GSDP. Outstanding guarantees of all States stood at ₹11.48 lakh crore in FY 2023–24, equivalent to 3.96 percent of GSDP, with two States reporting guarantees above 10 percent of GSDP.

Annexures

Annexure 1.1: Revenue Receipts of the States (Figures in ₹ crore)

#	States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
1	Andhra Pradesh	1,73,767	1,57,768	1,50,552	1,17,136	1,11,034	1,14,671	1,05,062	98,985	88,648	90,672
2	Arunachal Pradesh	27,441	23,788	21,232	17,124	14,889	16,196	13,775	11,780	10,553	9,136
3	Assam	91,534	89,742	79,815	64,902	64,495	63,479	54,131	49,220	42,458	38,181
4	Bihar	1,93,347	1,72,688	1,58,797	1,28,168	1,24,233	1,31,793	1,17,447	1,05,585	96,123	78,418
5	Chhattisgarh	1,03,508	93,877	79,652	63,176	63,869	65,095	59,647	53,685	46,068	37,988
6	Goa	18,272	17,284	14,286	10,440	11,298	11,438	11,054	9,565	8,552	7,689
7	Gujarat	2,22,763	1,99,408	1,66,830	1,28,156	1,42,844	1,36,002	1,23,291	1,09,842	97,483	91,978
8	Haryana	1,01,315	89,195	78,092	67,561	67,858	65,885	62,695	52,497	47,557	40,799
9	Himachal Pradesh	39,173	38,090	37,309	33,438	30,742	30,950	27,367	26,264	23,440	17,843
10	Jharkhand	87,929	80,245	69,722	56,150	58,417	56,152	52,756	47,054	40,638	31,565
11	Karnataka	2,33,343	2,29,080	1,95,762	1,56,716	1,75,443	1,64,979	1,47,000	1,33,214	1,18,817	1,04,142
12	Kerala	1,24,486	1,32,725	1,16,640	97,617	90,225	92,854	83,020	75,612	69,033	57,950
13	Madhya Pradesh	2,34,026	2,03,986	1,85,876	1,46,377	1,47,643	1,48,893	1,34,875	1,23,307	1,05,511	88,641
14	Maharashtra	4,30,596	4,05,678	3,33,312	2,69,468	2,83,190	2,78,996	2,43,654	2,04,693	1,85,036	1,65,415
15	Manipur	14,706	15,893	14,091	12,983	10,684	10,562	10,358	9,129	8,280	7,998
16	Meghalaya	17,978	14,820	14,274	10,683	9,414	9,719	9,273	8,939	7,043	6,428
17	Mizoram	11,414	10,282	9,160	7,741	9,658	9,040	8,580	7,398	6,676	5,511
18	Nagaland	16,155	14,099	13,451	11,427	11,423	11,437	11,019	9,442	8,044	7,651
19	Odisha	1,79,593	1,50,462	1,53,059	1,04,387	1,01,568	99,546	85,204	74,299	68,941	56,998
20	Punjab	89,192	87,616	78,168	69,048	61,575	62,269	53,010	47,985	41,523	39,023
21	Rajasthan	2,03,276	1,94,988	1,83,920	1,34,308	1,40,114	1,37,873	1,27,307	1,09,026	1,00,285	91,327
22	Sikkim	8,351	8,104	7,081	5,608	4,841	5,920	5,213	4,610	3,784	4,462
23	Tamil Nadu	2,64,597	2,43,749	2,07,492	1,74,076	1,74,526	1,73,741	1,46,280	1,40,231	1,29,008	1,22,420
24	Telangana	1,69,293	1,59,350	1,27,469	1,00,914	1,02,544	1,01,420	88,824	82,818	76,134	51,042
25	Tripura	20,538	18,309	17,614	13,292	11,002	12,031	10,068	9,645	9,427	9,240
26	Uttar Pradesh	4,65,801	4,17,242	3,71,011	2,96,176	3,66,393	3,29,978	2,78,775	2,56,875	2,27,076	1,93,422
27	Uttarakhand	50,615	49,083	43,057	38,204	30,723	31,216	27,105	24,889	21,234	20,247
28	West Bengal	2,00,268	1,95,544	1,78,159	1,48,394	1,42,914	1,45,975	1,31,270	1,17,832	1,09,732	86,514
Total		**37,93,278**	**35,13,095**	**31,05,884**	**24,83,672**	**25,63,556**	**25,18,110**	**22,28,060**	**20,04,422**	**17,97,104**	**15,62,700**

Annexure 1.2: Non-Debt Capital Receipts of the States (Figures in ₹ crore)

#	States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
1	Andhra Pradesh	24	-4	2,109	1,063	4,355	277	51	2,029	285	5,092
2	Arunachal Pradesh	6	5	7	6	7	5	6	4	5	27
3	Assam	3,282	5	3,099	3	8	3	5	19	510	10
4	Bihar	96	41	28	820	30	1,825	22	23	19	1,493
5	Chhattisgarh	30	123	93	110	261	168	142	175	299	198
6	Goa	3	2	2	3	4	5	7	9	10	10
7	Gujarat	1,376	254	155	10,123	436	216	346	406	125	862
8	Haryana	416	312	567	495	5,447	5,421	6,381	1,000	358	292
9	Himachal Pradesh	30	95	48	26	23	31	74	30	26	691
10	Jharkhand	7,277	46	1,292	49	49	48	68	38	31	33
11	Karnataka	342	481	133	315	248	26	141	127	412	94
12	Kerala	762	459	540	298	323	257	380	322	181	152
13	Madhya Pradesh	376	1,505	1,660	73	60	83	5,089	796	189	6,793
14	Maharashtra	742	643	1,179	1,612	1,615	1,604	1,778	1,746	882	975
15	Manipur	1	1	2	3	1	1	8	1	1	1
16	Meghalaya	24	25	24	28	31	18	17	19	19	20
17	Mizoram	24	26	32	34	27	22	22	22	26	32
18	Nagaland	3	453	2	1	1	1	1	1	1	1
19	Odisha	559	832	1,566	684	287	305	257	89	228	92
20	Punjab	39	164	207	50	16,071	849	73	181	219	138
21	Rajasthan	419	436	2,405	388	15,690	15,179	15,150	1,741	1,472	1,019
22	Sikkim	0	0	0	1	0	2	1	1	1	1
23	Tamil Nadu	4,036	1,120	5,355	5,245	5,384	6,913	8,475	3,549	684	1,367
24	Telangana	36	629	48	58	62	66	138	156	88	77
25	Tripura	1	52	1	1	1	1	2	1	1	2
26	Uttar Pradesh	1,834	1,337	939	1,135	5,641	5,313	236	259	726	262
27	Uttarakhand	16	29	17	23	19	27	34	35	27	181
28	West Bengal	1,456	82	58	150	67	1,496	214	3,233	1,485	175
	Total	**23,210**	**9,153**	**21,569**	**22,798**	**56,146**	**40,161**	**39,116**	**16,013**	**8,310**	**20,089**

Annexure 2.1: Component – wise Revenue Receipts of the States (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**1,73,767**	**1,57,768**	**1,50,552**	**1,17,136**	**1,11,034**	**1,14,671**	**1,05,062**	**98,985**	**88,648**	**90,672**
States' Own Tax	85,922	78,026	70,979	57,409	57,601	58,031	49,486	44,181	39,907	42,569
Share in Union Taxes	45,711	38,177	35,386	24,461	28,242	32,787	29,001	26,264	21,894	15,349
Grants-in-Aid - CSS	14,081	18,037	12,751	14,836	13,562	12,509	15,482	12,467	10,265	8,162
Grants-in-Aid - Others	20,621	18,111	26,419	17,036	8,314	6,947	7,279	10,880	11,662	13,618
Non-Tax Rev – Int., Div.& Profits	1,322	11	26	24	41	51	97	117	142	4,804
Non-Tax Rev - Others	6,110	5,406	4,991	3,371	3,274	4,345	3,717	5,076	4,778	6,172
Arunachal Pradesh (Total)	**27,441**	**23,788**	**21,232**	**17,124**	**14,889**	**16,196**	**13,775**	**11,780**	**10,553**	**9,136**
States' Own Tax	2,798	2,237	1,640	1,431	1,229	1,068	816	709	535	462
Share in Union Taxes	19,845	16,689	14,644	10,473	8,988	10,436	9,239	8,388	7,076	1,110
Grants-in-Aid - CSS	3,371	2,848	3,220	2,877	3,193	3,056	2,404	188	148	315
Grants-in-Aid - Others	527	996	953	1,506	828	1,027	950	1,950	2,403	6,791
Non-Tax Rev – Int., Div.& Profits	173	93	47	34	62	88	47	56	39	13
Non-Tax Rev - Others	728	925	727	802	589	521	319	488	353	445
Assam (Total)	**91,534**	**89,742**	**79,815**	**64,902**	**64,495**	**63,479**	**54,131**	**49,220**	**42,458**	**38,181**
States' Own Tax	28,178	24,502	19,533	17,134	16,529	15,925	13,216	12,080	10,107	9,450
Share in Union Taxes	35,331	29,694	28,151	18,629	21,721	25,216	22,302	20,189	16,785	12,284
Grants-in-Aid - CSS	16,206	21,557	18,187	13,833	14,390	11,849	11,600	207	15	17
Grants-in-Aid - Others	5,917	8,227	10,365	12,407	6,316	2,268	2,942	12,391	12,810	14,018
Non-Tax Rev – Int., Div.& Profits	1,013	771	235	718	698	741	531	600	369	330
Non-Tax Rev - Others	4,890	4,990	3,345	2,182	4,842	7,480	3,541	3,753	2,373	2,083
Bihar (Total)	**1,93,347**	**1,72,688**	**1,58,797**	**1,28,168**	**1,24,233**	**1,31,793**	**1,17,447**	**1,05,585**	**96,123**	**78,418**
States' Own Tax	48,361	44,018	34,855	30,342	30,158	29,408	23,136	23,742	25,449	20,750
Share in Union Taxes	1,13,604	95,510	91,353	59,861	63,406	73,603	65,083	58,881	48,923	36,963
Grants-in-Aid - CSS	17,962	22,237	17,833	16,610	15,302	16,323	13,312	678	161	822
Grants-in-Aid - Others	8,163	6,788	10,773	15,154	11,667	8,329	12,408	19,881	19,405	18,324
Non-Tax Rev – Int., Div.& Profits	907	644	729	3,845	1,418	1,386	1,579	944	599	347
Non-Tax Rev - Others	4,351	3,491	3,255	2,356	2,282	2,745	1,928	1,459	1,587	1,211
Chhattisgarh (Total)	**1,03,508**	**93,877**	**79,652**	**63,176**	**63,869**	**65,095**	**59,647**	**53,685**	**46,068**	**37,988**
States' Own Tax	38,786	33,122	27,084	22,889	22,118	21,427	19,895	18,945	17,075	15,707

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Share in Union Taxes	38,482	32,358	28,571	20,338	20,206	23,459	20,755	18,809	15,716	8,363
Grants-in-Aid - CSS	8,218	8,713	6,171	6,976	7,808	8,215	9,276	399	866	852
Grants-in-Aid - Others	2,875	4,436	3,976	5,837	5,803	4,291	3,381	9,863	7,196	8,135
Non-Tax Rev – Int., Div.& Profits	179	207	142	92	235	191	185	158	114	173
Non-Tax Rev - Others	14,969	15,041	13,710	7,045	7,699	7,512	6,155	5,511	5,101	4,757
Goa (Total)	**18,272**	**17,284**	**14,286**	**10,440**	**11,298**	**11,438**	**11,054**	**9,565**	**8,552**	**7,689**
States' Own Tax	8,726	7,827	5,805	4,151	4,701	4,871	4,731	4,261	3,975	3,896
Share in Union Taxes	4,360	3,665	3,357	2,297	2,480	2,878	2,544	2,299	1,924	901
Grants-in-Aid - CSS	360	272	119	165	367	252	277	158	127	152
Grants-in-Aid - Others	607	1,651	1,218	926	1,012	563	468	134	95	414
Non-Tax Rev – Int., Div.& Profits	34	50	23	84	64	26	29	21	19	19
Non-Tax Rev - Others	4,185	3,818	3,764	2,819	2,673	2,848	3,004	2,691	2,413	2,307
Gujarat (Total)	**2,22,763**	**1,99,408**	**1,66,830**	**1,28,156**	**1,42,844**	**1,36,002**	**1,23,291**	**1,09,842**	**97,483**	**91,978**
States' Own Tax	1,34,214	1,24,810	97,678	70,266	79,008	80,103	71,549	64,443	62,649	61,340
Share in Union Taxes	39,284	33,034	31,106	20,219	20,232	23,489	20,782	18,835	15,690	10,296
Grants-in-Aid - CSS	9,468	9,550	9,450	8,167	8,725	8,785	8,942	1,466	602	684
Grants-in-Aid - Others	16,089	13,581	14,578	19,012	16,775	10,208	6,944	11,752	8,348	10,115
Non-Tax Rev – Int., Div.& Profits	3,460	1,365	1,126	979	2,420	1,732	1,178	2,690	939	1,101
Non-Tax Rev - Others	20,248	17,069	12,892	9,514	15,684	11,685	13,896	10,655	9,254	8,442
Haryana (Total)	**1,01,315**	**89,195**	**78,092**	**67,561**	**67,858**	**65,885**	**62,695**	**52,497**	**47,557**	**40,799**
States' Own Tax	72,511	62,961	53,377	41,914	42,825	42,581	41,099	34,026	30,929	27,635
Share in Union Taxes	12,345	10,378	9,722	6,438	7,112	8,255	7,298	6,597	5,496	3,548
Grants-in-Aid - CSS	2,769	2,920	3,332	3,135	2,852	2,843	2,327	237	339	440
Grants-in-Aid - Others	5,587	4,193	4,266	9,113	7,670	4,230	2,859	5,441	6,040	4,563
Non-Tax Rev – Int., Div.& Profits	1,935	1,656	2,386	1,725	2,062	2,010	2,235	2,316	1,103	939
Non-Tax Rev - Others	6,168	7,087	5,008	5,237	5,338	5,965	6,878	3,880	3,649	3,674
Himachal Pradesh (Total)	**39,173**	**38,090**	**37,309**	**33,438**	**30,742**	**30,950**	**27,367**	**26,264**	**23,440**	**17,843**
States' Own Tax	11,835	10,595	9,715	8,083	7,624	7,573	7,108	7,039	6,696	5,940
Share in Union Taxes	9,375	7,884	7,349	4,754	4,678	5,430	4,801	4,344	3,611	2,644
Grants-in-Aid - CSS	5,329	4,737	5,421	4,221	4,915	4,010	3,590	3,055	1,979	1,615
Grants-in-Aid - Others	9,613	11,997	12,213	14,191	11,024	11,107	9,504	10,109	9,318	5,563

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Non-Tax Rev – Int., Div.& Profits	317	266	340	552	494	568	596	435	206	272
Non-Tax Rev - Others	2,704	2,610	2,272	1,637	2,008	2,262	1,768	1,282	1,631	1,810
Jharkhand (Total)	**87,929**	**80,245**	**69,722**	**56,150**	**58,417**	**56,152**	**52,756**	**47,054**	**40,638**	**31,565**
States' Own Tax	28,005	25,118	21,290	16,880	16,771	14,752	12,353	13,299	11,479	10,350
Share in Union Taxes	37,352	31,404	27,735	19,712	20,593	23,906	21,144	19,142	15,969	9,487
Grants-in-Aid - CSS	6,330	6,872	6,577	6,839	7,339	6,997	7,985	515	651	614
Grants-in-Aid - Others	2,816	4,022	4,090	5,155	4,964	2,239	3,427	8,746	6,687	6,779
Non-Tax Rev – Int., Div.& Profits	431	282	96	96	310	47	169	121	123	143
Non-Tax Rev - Others	12,994	12,548	9,935	7,468	8,440	8,211	7,678	5,230	5,730	4,192
Karnataka (Total)	**2,33,343**	**2,29,080**	**1,95,762**	**1,56,716**	**1,75,443**	**1,64,979**	**1,47,000**	**1,33,214**	**1,18,817**	**1,04,142**
States' Own Tax	1,63,505	1,43,702	1,20,739	97,053	1,02,363	96,830	87,130	82,956	75,550	70,180
Share in Union Taxes	41,193	34,596	33,284	21,694	30,919	35,895	31,752	28,760	23,983	14,654
Grants-in-Aid - CSS	9,866	11,628	12,659	9,852	12,214	10,393	11,617	440	137	1,729
Grants-in-Aid - Others	5,662	25,239	17,303	20,224	22,266	15,088	10,024	15,263	13,792	12,890
Non-Tax Rev – Int., Div.& Profits	1,796	1,805	1,665	1,000	949	1,150	1,257	1,282	1,362	950
Non-Tax Rev - Others	11,322	12,109	10,112	6,894	6,733	5,623	5,219	4,512	3,993	3,739
Kerala (Total)	**1,24,486**	**1,32,725**	**1,16,640**	**97,617**	**90,225**	**92,854**	**83,020**	**75,612**	**69,033**	**57,950**
States' Own Tax	74,329	71,968	58,341	47,661	50,323	50,644	46,460	42,176	38,995	35,233
Share in Union Taxes	21,743	18,261	17,820	11,560	16,401	19,038	16,833	15,225	12,691	7,926
Grants-in-Aid - CSS	3,937	4,588	3,801	5,142	3,263	3,770	3,213	462	167	437
Grants-in-Aid - Others	8,132	22,790	26,216	25,926	7,973	7,619	5,315	8,049	8,755	7,071
Non-Tax Rev – Int., Div.& Profits	418	221	405	357	185	265	271	240	195	176
Non-Tax Rev - Others	15,928	14,897	10,057	6,970	12,080	11,519	10,929	9,460	8,230	7,107
Madhya Pradesh (Total)	**2,34,026**	**2,03,986**	**1,85,876**	**1,46,377**	**1,47,643**	**1,48,893**	**1,34,875**	**1,23,307**	**1,05,511**	**88,641**
States' Own Tax	90,724	72,611	66,237	54,459	55,824	50,882	44,811	44,194	40,214	36,567
Share in Union Taxes	88,665	74,543	69,542	46,914	49,518	57,487	50,853	46,064	38,398	24,107
Grants-in-Aid - CSS	25,855	26,291	25,488	21,340	19,548	-	-	531	611	2,893
Grants-in-Aid - Others	8,856	10,664	9,304	13,762	12,404	28,625	30,150	23,431	17,720	14,699
Non-Tax Rev – Int., Div.& Profits	2,226	4,729	1,782	531	919	1,228	1,261	813	559	1,341
Non-Tax Rev - Others	17,700	15,149	13,522	9,371	9,431	10,671	7,800	8,273	8,010	9,034
Maharashtra (Total)	**4,30,596**	**4,05,678**	**3,33,312**	**2,69,468**	**2,83,190**	**2,78,996**	**2,43,654**	**2,04,693**	**1,85,036**	**1,65,415**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
States' Own Tax	3,02,343	2,77,486	2,20,927	1,64,255	1,88,948	1,87,436	1,67,932	1,36,616	1,26,608	1,15,064
Share in Union Taxes	71,350	60,001	54,318	36,504	36,220	42,054	37,219	33,715	28,106	17,630
Grants-in-Aid - CSS	17,700	16,241	11,782	13,721	10,725	13,809	11,895	10,468	9,340	9,772
Grants-in-Aid - Others	18,345	35,174	26,977	39,012	33,000	19,853	9,928	11,184	7,558	10,368
Non-Tax Rev – Int., Div.& Profits	2,401	2,466	2,705	2,687	3,327	4,467	4,665	3,326	3,137	3,380
Non-Tax Rev - Others	18,457	14,310	16,601	13,288	10,970	11,377	12,015	9,383	10,286	9,201
Manipur (Total)	**14,706**	**15,893**	**14,091**	**12,983**	**10,684**	**10,562**	**10,358**	**9,129**	**8,280**	**7,998**
States' Own Tax	1,224	1,868	1,649	1,294	1,201	1,046	791	587	550	517
Share in Union Taxes	8,087	6,795	6,010	4,272	4,048	4,699	4,154	3,757	3,142	1,527
Grants-in-Aid - CSS	2,642	4,354	3,459	3,917	2,769	2,143	2,323	184	178	836
Grants-in-Aid - Others	2,544	2,419	2,865	3,351	2,532	2,508	2,916	4,436	4,259	4,935
Non-Tax Rev – Int., Div.& Profits	5	25	1	2	6	19	19	20	27	31
Non-Tax Rev - Others	204	433	107	146	128	148	155	145	122	153
Meghalaya (Total)	**17,978**	**14,820**	**14,274**	**10,683**	**9,414**	**9,719**	**9,273**	**8,939**	**7,043**	**6,428**
States' Own Tax	3,217	2,651	2,300	2,073	1,891	1,793	1,450	1,186	1,057	939
Share in Union Taxes	8,663	7,286	6,581	4,552	4,212	4,889	4,323	3,911	3,276	1,382
Grants-in-Aid - CSS	4,651	3,253	2,956	2,554	2,314	2,011	2,146	138	196	293
Grants-in-Aid - Others	923	1,173	1,913	981	466	597	988	3,018	2,285	3,471
Non-Tax Rev – Int., Div.& Profits	11	9	25	12	29	58	53	46	39	38
Non-Tax Rev - Others	512	447	500	512	501	369	314	639	189	305
Mizoram (Total)	**11,414**	**10,282**	**9,160**	**7,741**	**9,658**	**9,040**	**8,580**	**7,398**	**6,676**	**5,511**
States' Own Tax	1,196	1,102	854	648	731	727	546	442	358	267
Share in Union Taxes	5,647	4,745	4,223	3,011	3,018	3,503	3,097	2,801	2,348	911
Grants-in-Aid - CSS	1,778	1,600	1,366	1,330	2,104	1,250	1,465	546	520	663
Grants-in-Aid - Others	1,708	1,807	2,095	2,191	3,283	3,110	3,082	3,245	3,152	3,429
Non-Tax Rev – Int., Div.& Profits	15	50	42	19	33	58	51	48	31	20
Non-Tax Rev - Others	1,069	978	580	543	490	392	340	317	267	222
Nagaland (Total)	**16,155**	**14,099**	**13,451**	**11,427**	**11,423**	**11,437**	**11,019**	**9,442**	**8,044**	**7,651**
States' Own Tax	1,598	1,462	1,301	1,023	958	846	638	511	427	389
Share in Union Taxes	6,427	5,400	4,875	3,409	3,267	3,792	3,353	3,033	2,541	1,063
Grants-in-Aid - CSS	2,917	1,992	2,184	2,008	1,823	1,440	2,224	1,661	1,204	1,428

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Grants-in-Aid - Others	4,535	4,766	4,787	4,745	5,036	5,104	4,415	3,893	3,616	4,501
Non-Tax Rev – Int., Div.& Profits	21	10	6	7	9	13	7	7	10	7
Non-Tax Rev - Others	657	469	298	236	331	243	382	339	246	263
Odisha (Total)	**1,79,593**	**1,50,462**	**1,53,059**	**1,04,387**	**1,01,568**	**99,546**	**85,204**	**74,299**	**68,941**	**56,998**
States' Own Tax	54,427	46,554	40,748	34,258	32,315	30,318	27,914	22,852	22,527	19,828
Share in Union Taxes	51,144	42,989	38,145	27,543	30,453	35,354	31,272	28,322	23,574	16,181
Grants-in-Aid - CSS	15,685	11,741	11,820	12,698	13,056	13,025	12,900	0	0	0
Grants-in-Aid - Others	5,326	6,458	8,090	10,371	11,096	6,573	4,720	15,082	14,129	12,917
Non-Tax Rev – Int., Div.& Profits	2,722	2,241	2,347	2,325	1,808	2,006	667	993	1,114	1,407
Non-Tax Rev - Others	50,290	40,479	51,910	17,193	12,839	12,270	7,732	7,050	7,597	6,664
Punjab (Total)	**89,192**	**87,616**	**78,168**	**69,048**	**61,575**	**62,269**	**53,010**	**47,985**	**41,523**	**39,023**
States' Own Tax	47,252	42,243	37,327	30,053	29,995	31,574	30,423	27,747	26,690	25,570
Share in Union Taxes	20,410	17,164	15,289	10,638	10,346	12,005	10,617	9,600	8,009	4,703
Grants-in-Aid - CSS	3,185	3,729	3,674	2,880	2,795	3,017	3,096	564	237	188
Grants-in-Aid - Others	11,111	18,247	17,095	21,325	11,785	8,090	4,556	4,212	3,937	5,682
Non-Tax Rev – Int., Div.& Profits	282	246	188	146	2,110	1,460	1,409	1,298	227	195
Non-Tax Rev - Others	6,952	5,986	4,596	4,006	4,544	6,123	2,909	4,566	2,424	2,684
Rajasthan (Total)	**2,03,276**	**1,94,988**	**1,83,920**	**1,34,308**	**1,40,114**	**1,37,873**	**1,27,307**	**1,09,026**	**1,00,285**	**91,327**
States' Own Tax	94,086	87,346	74,808	60,283	59,245	57,380	50,605	44,372	42,713	38,673
Share in Union Taxes	68,063	57,231	54,031	35,576	36,049	41,852	37,028	33,556	27,916	19,817
Grants-in-Aid - CSS	14,263	14,554	14,965	12,595	14,966	13,317	16,103	-15	-	-
Grants-in-Aid - Others	8,185	15,292	21,361	12,200	14,139	6,720	7,837	19,498	18,728	19,608
Non-Tax Rev – Int., Div.& Profits	2,057	2,059	1,716	2,696	3,906	5,847	4,926	2,001	2,080	2,129
Non-Tax Rev - Others	16,623	18,505	17,039	10,957	11,808	12,756	10,808	9,614	8,848	11,101
Sikkim (Total)	**8,351**	**8,104**	**7,081**	**5,608**	**4,841**	**5,920**	**5,213**	**4,610**	**3,784**	**4,462**
States' Own Tax	1,748	1,497	1,254	967	970	893	688	653	567	528
Share in Union Taxes	4,285	3,865	3,288	2,302	2,296	2,795	2,635	2,069	1,870	809
Grants-in-Aid - CSS	940	1,118	749	879	609	1,152	959	659	509	578
Grants-in-Aid - Others	503	647	1,109	798	273	423	277	778	425	1,849
Non-Tax Rev – Int., Div.& Profits	99	70	51	130	147	130	118	80	85	67
Non-Tax Rev - Others	775	906	629	533	546	528	537	371	328	631

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Tamil Nadu (Total)	**2,64,597**	**2,43,749**	**2,07,492**	**1,74,076**	**1,74,526**	**1,73,741**	**1,46,280**	**1,40,231**	**1,29,008**	**1,22,420**
States' Own Tax	1,67,278	1,50,223	1,22,866	1,06,153	1,07,462	1,05,534	93,737	85,941	80,476	78,657
Share in Union Taxes	46,072	38,731	37,459	24,925	26,392	30,639	27,100	24,538	20,354	16,824
Grants-in-Aid - CSS	13,972	15,270	17,251	12,484	12,464	14,819	10,983	2,035	717	974
Grants-in-Aid - Others	11,371	22,465	17,800	20,093	15,320	8,549	3,696	17,803	18,543	17,615
Non-Tax Rev – Int., Div.& Profits	10,669	5,048	4,190	3,729	4,548	7,031	5,357	4,504	3,094	2,589
Non-Tax Rev - Others	15,235	12,013	7,927	6,692	8,340	7,169	5,407	5,410	5,825	5,762
Telangana (Total)	**1,69,293**	**1,59,350**	**1,27,469**	**1,00,914**	**1,02,544**	**1,01,420**	**88,824**	**82,818**	**76,134**	**51,042**
States' Own Tax	1,11,798	1,06,949	91,271	66,650	67,597	64,674	56,520	48,408	39,975	29,288
Share in Union Taxes	23,742	19,668	18,721	12,692	15,988	18,561	16,420	14,877	12,351	8,189
Grants-in-Aid - CSS	5,966	5,387	4,461	5,805	5,729	5,507	6,108	6,664	5,807	4,636
Grants-in-Aid - Others	3,967	7,792	4,158	9,666	5,870	2,670	1,951	3,088	3,587	2,482
Non-Tax Rev – Int., Div.& Profits	144	346	72	127	132	153	217	1,861	2,947	2,900
Non-Tax Rev - Others	23,676	19,208	8,785	5,974	7,228	9,854	7,609	7,921	11,468	3,547
Tripura (Total)	**20,538**	**18,309**	**17,614**	**13,292**	**11,002**	**12,031**	**10,068**	**9,645**	**9,427**	**9,240**
States' Own Tax	3,287	3,000	2,616	2,332	2,102	1,766	1,422	1,422	1,332	1,174
Share in Union Taxes	7,997	6,724	6,078	4,218	4,212	4,889	4,322	3,909	3,266	1,730
Grants-in-Aid - CSS	4,079	3,475	3,312	2,331	2,254	1,861	1,988	137	36	235
Grants-in-Aid - Others	4,754	4,707	5,334	4,125	2,162	3,143	1,842	3,959	4,530	5,904
Non-Tax Rev – Int., Div.& Profits	35	35	26	25	27	148	292	37	69	47
Non-Tax Rev - Others	386	368	248	261	244	224	202	182	194	149
Uttar Pradesh (Total)	**4,65,801**	**4,17,242**	**3,71,011**	**2,96,176**	**3,66,393**	**3,29,978**	**2,78,775**	**2,56,875**	**2,27,076**	**1,93,422**
States' Own Tax	1,93,129	1,74,087	1,47,368	1,19,897	1,22,826	1,20,122	97,393	85,966	81,106	74,172
Share in Union Taxes	2,02,620	1,69,745	1,60,358	1,06,687	1,17,818	1,36,766	1,20,939	1,09,428	90,974	66,623
Grants-in-Aid - CSS	38,828	35,575	31,227	32,342	25,824	31,250	27,731	22,914	21,638	19,289
Grants-in-Aid - Others	16,975	24,345	20,623	25,404	18,220	11,739	12,918	9,623	10,223	13,402
Non-Tax Rev – Int., Div.& Profits	1,278	1,401	1,462	1,220	1,508	1,888	1,124	1,251	675	2,311
Non-Tax Rev - Others	12,971	12,089	9,974	10,626	80,197	28,213	18,671	27,693	22,459	17,624
Uttarakhand (Total)	**50,615**	**49,083**	**43,057**	**38,204**	**30,723**	**31,216**	**27,105**	**24,889**	**21,234**	**20,247**
States' Own Tax	19,245	17,103	14,176	11,938	11,513	12,188	10,165	10,897	9,378	8,338
Share in Union Taxes	12,628	10,617	9,906	6,569	6,902	8,012	7,085	6,412	5,333	3,792

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Grants-in-Aid - CSS	5,676	5,968	5,218	6,166	4,477	4,966	4,391	3,035	2,479	1,879
Grants-in-Aid - Others	8,648	11,028	11,000	9,361	3,832	2,741	3,694	3,199	2,825	5,126
Non-Tax Rev – Int., Div.& Profits	151	784	439	139	62	74	108	87	94	108
Non-Tax Rev - Others	4,267	3,582	2,317	4,032	3,937	3,235	1,661	1,259	1,125	1,002
West Bengal (Total)	**2,00,268**	**1,95,544**	**1,78,159**	**1,48,394**	**1,42,914**	**1,45,975**	**1,31,270**	**1,17,832**	**1,09,732**	**86,514**
States' Own Tax	89,986	83,609	71,082	60,287	60,669	60,732	52,721	45,466	42,492	39,412
Share in Union Taxes	84,972	71,435	65,541	44,737	48,048	55,776	49,321	44,625	37,164	24,595
Grants-in-Aid - CSS	7,112	9,858	11,077	17,604	16,963	15,686	15,734	-	-	-6
Grants-in-Aid - Others	14,960	28,446	28,770	20,567	14,021	10,124	10,377	24,791	28,214	20,887
Non-Tax Rev – Int., Div.& Profits	563	483	464	2,826	403	853	1,432	1,202	347	283
Non-Tax Rev - Others	2,675	1,714	1,227	2,373	2,810	2,804	1,685	1,748	1,515	1,344
Total of All States	**37,93,278**	**35,13,095**	**31,05,884**	**24,83,672**	**25,63,556**	**25,18,110**	**22,28,060**	**20,04,422**	**17,97,104**	**15,62,700**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
States' Own Tax	18,79,708	16,98,675	14,17,820	11,31,782	11,75,497	11,51,127	10,14,736	9,05,117	8,39,817	7,72,894
Share in Union Taxes	11,29,397	9,48,590	8,82,838	5,94,982	6,43,763	7,47,465	6,61,272	5,98,348	4,98,380	3,33,408
Grants-in-Aid - CSS *	2,63,145	2,74,365	2,50,511	2,43,308	2,32,349	2,14,257	2,10,071	69,793	58,927	59,499
Grants-in-Aid - Others *	2,09,321	3,17,464	3,15,650	3,44,438	2,58,050	1,94,483	1,68,845	2,65,699	2,50,241	2,55,156
Non-Tax Rev – Int., Div.& Profits	34,663	27,373	22,735	26,126	27,911	33,687	29,880	26,556	19,745	26,120
Non-Tax Rev - Others	2,77,045	2,46,627	2,16,331	1,43,037	2,25,986	1,77,092	1,43,256	1,38,909	1,29,996	1,15,623
Total	**37,93,278**	**35,13,095**	**31,05,884**	**24,83,672**	**25,63,556**	**25,18,110**	**22,28,060**	**20,04,422**	**17,97,104**	**15,62,700**

*One of the consequential revision post-removal of Plan and Non-Plan distinction from FY 2017-18 was the revision in classification of receipts with respect to grants, including those relating to Centrally Sponsored Schemes. For purposes of this Publication, the figures adopted as Grants-in-Aid CSS relate to Major head 1601-04 for the period upto FY 2017-18 and Major head 1601-06 for the years from FY2017-18

Annexure 2.2: State wise components of SOTR (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**85,922**	**78,026**	**70,979**	**57,409**	**57,601**	**58,031**	**49,486**	**44,181**	**39,907**	**42,569**
SGST	31,130	27,981	23,809	18,871	20,227	20,611	10,820	-	-	-
State Excise	15,998	14,798	14,703	11,575	6,915	6,220	5,460	4,645	4,386	4,352
Stamps and Registration Fees	9,542	8,023	7,635	5,603	5,318	5,428	4,271	3,476	3,527	3,249
Motor Vehicle Tax	4,557	4,320	3,433	2,966	3,279	3,341	3,039	2,467	2,082	3,687
Taxes on Sales, Trade etc.	18,475	18,004	20,808	17,800	21,410	21,914	25,335	32,484	29,104	30,524
Others	6,220	4,899	591	593	452	516	561	1,110	807	755
Arunachal Pradesh (Total)	**2,798**	**2,237**	**1,640**	**1,431**	**1,229**	**1,068**	**816**	**709**	**535**	**462**
SGST	1,923	1,607	1,131	859	802	601	224	-	-	-
State Excise	211	281	116	238	145	137	123	109	86	60
Stamps and Registration Fees	23	18	12	10	8	9	10	5	6	4
Motor Vehicle Tax	77	62	49	33	38	32	31	24	19	18
Taxes on Sales, Trade etc.	516	222	325	283	220	269	285	283	190	195
Others	46	48	7	8	16	20	142	288	234	185
Assam (Total)	**28,178**	**24,502**	**19,533**	**17,134**	**16,529**	**15,925**	**13,216**	**12,080**	**10,107**	**9,450**
SGST	14,654	12,564	10,580	8,549	8,755	8,393	4,078	-	-	-
State Excise	3,039	2,526	1,939	2,040	1,650	1,400	1,095	964	808	665
Stamps and Registration Fees	695	852	439	281	293	241	239	227	225	189
Motor Vehicle Tax	1,690	1,348	978	724	816	765	647	522	443	365
Taxes on Sales, Trade etc.	7,463	6,749	4,867	5,071	4,481	4,699	6,373	8,752	7,494	7,351
Others	638	463	730	469	534	428	784	1,616	1,137	881
Bihar (Total)	**48,361**	**44,018**	**34,855**	**30,342**	**30,158**	**29,408**	**23,136**	**23,742**	**25,449**	**20,750**
SGST	27,678	23,243	19,264	16,050	15,801	15,288	6,747	-	-	-
State Excise	1	1	-1	-4	-4	-10	-3	30	3,142	3,217
Stamps and Registration Fees	6,348	6,451	5,224	4,206	4,661	4,189	3,726	2,982	3,409	2,699
Motor Vehicle Tax	3,358	2,935	2,475	2,268	2,713	2,086	1,600	1,257	1,081	964
Taxes on Sales, Trade etc.	9,371	9,881	6,872	6,031	6,121	6,584	8,298	11,874	10,603	8,607
Others	1,606	1,506	1,021	1,790	866	1,271	2,770	7,600	7,214	5,263
Chhattisgarh (Total)	**38,786**	**33,122**	**27,084**	**22,889**	**22,118**	**21,427**	**19,895**	**18,945**	**17,075**	**15,707**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
SGST	13,793	11,298	9,483	7,925	7,895	8,203	4,387	-	-	-
State Excise	8,430	6,783	5,107	4,636	4,952	4,489	4,054	3,444	3,338	2,892
Stamps and Registration Fees	2,494	2,229	1,945	1,585	1,635	1,108	1,197	1,211	1,185	1,023
Motor Vehicle Tax	2,048	1,757	1,373	1,148	1,275	1,205	1,180	985	829	703
Taxes on Sales, Trade etc.	6,513	6,450	5,341	4,236	3,931	4,088	6,450	9,927	8,908	8,429
Others	5,507	4,606	3,835	3,359	2,430	2,334	2,627	3,378	2,814	2,659
Goa (Total)	**8,726**	**7,827**	**5,805**	**4,151**	**4,701**	**4,871**	**4,731**	**4,261**	**3,975**	**3,896**
SGST	4,057	3,536	2,758	1,985	2,439	2,529	1,464	-	-	-
State Excise	900	866	650	515	492	478	410	321	320	268
Stamps and Registration Fees	1,247	986	645	350	393	432	530	365	525	660
Motor Vehicle Tax	483	412	261	219	269	299	315	244	196	181
Taxes on Sales, Trade etc.	1,858	1,899	1,383	990	1,033	1,014	1,622	2,438	2,116	1,860
Others	181	128	109	91	75	120	392	893	820	927
Gujarat (Total)	**1,34,214**	**1,24,810**	**97,678**	**70,266**	**79,007**	**80,103**	**71,549**	**64,443**	**62,649**	**61,340**
SGST	58,010	52,154	43,487	29,459	34,107	34,889	21,251	-	-	-
State Excise	200	188	155	134	138	131	85	152	123	140
Stamps and Registration Fees	15,334	14,207	10,433	7,390	7,701	7,781	7,255	5,783	5,549	5,503
Motor Vehicle Tax	5,568	5,002	3,889	2,982	3,847	4,119	3,885	3,213	3,008	2,695
Taxes on Sales, Trade etc.	33,127	36,984	29,044	18,800	21,072	22,414	29,639	46,314	44,091	44,145
Others	21,976	16,275	10,671	11,502	12,143	10,770	9,435	8,982	9,878	8,856
Haryana (Total)	**72,511**	**62,961**	**53,377**	**41,914**	**42,825**	**42,581**	**41,099**	**34,026**	**30,929**	**27,635**
SGST	33,960	28,577	22,922	18,236	18,873	18,613	10,833	-	-	-
State Excise	11,326	9,673	7,933	6,864	6,323	6,042	4,966	4,613	4,371	3,470
Stamps and Registration Fees	10,529	8,607	7,598	5,157	6,013	5,636	4,192	3,283	3,191	3,109
Motor Vehicle Tax	4,904	4,231	3,265	2,495	2,916	2,908	2,778	1,583	1,400	1,192
Taxes on Sales, Trade etc.	11,331	11,262	11,221	8,660	8,398	8,998	15,609	23,488	21,060	18,993
Others	461	610	438	501	302	384	2,721	1,058	906	871
Himachal Pradesh (Total)	**11,835**	**10,595**	**9,715**	**8,083**	**7,624**	**7,573**	**7,108**	**7,039**	**6,696**	**5,940**
SGST	5,340	5,259	4,482	3,467	3,550	3,343	1,833	-	-	-
State Excise	2,692	2,216	1,981	1,600	1,660	1,482	1,311	1,308	1,131	1,044
Stamps and Registration Fees	440	399	319	253	260	251	229	209	206	191

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Motor Vehicle Tax	782	675	510	380	466	408	367	280	317	220
Taxes on Sales, Trade etc.	1,754	1,370	1,592	1,630	1,170	1,185	2,526	4,382	3,993	3,661
Others	827	676	831	753	519	905	841	861	1,049	825
Jharkhand (Total)	**28,005**	**25,118**	**21,290**	**16,880**	**16,771**	**14,752**	**12,353**	**13,299**	**11,479**	**10,350**
SGST	12,348	11,374	9,557	7,931	8,418	8,201	4,124	-	-	-
State Excise	2,376	2,057	1,807	1,821	2,009	1,083	841	962	912	740
Stamps and Registration Fees	1,468	1,108	987	708	560	451	469	607	532	531
Motor Vehicle Tax	1,756	1,574	1,263	976	1,129	864	778	682	633	660
Taxes on Sales, Trade etc.	6,949	6,271	5,213	4,301	3,996	3,475	5,715	10,549	8,999	8,070
Others	3,108	2,735	2,462	1,143	659	678	426	500	403	349
Karnataka (Total)	**1,63,505**	**1,43,702**	**1,20,739**	**97,053**	**1,02,363**	**96,830**	**87,130**	**82,956**	**75,550**	**70,180**
SGST	71,041	61,403	49,929	37,711	42,147	41,956	24,182	-	-	-
State Excise	34,629	29,920	26,378	23,332	21,584	19,944	17,949	16,484	15,333	13,801
Stamps and Registration Fees	20,147	17,726	14,020	10,576	11,308	10,775	9,024	7,806	8,215	7,026
Motor Vehicle Tax	11,287	10,611	6,915	5,607	6,763	6,568	6,209	5,594	5,002	4,542
Taxes on Sales, Trade etc.	20,811	19,082	19,274	16,028	16,424	14,003	25,093	46,105	40,449	38,286
Others	5,590	4,959	4,223	3,798	4,136	3,584	4,674	6,967	6,552	6,526
Kerala (Total)	**74,329**	**71,968**	**58,341**	**47,661**	**50,323**	**50,644**	**46,460**	**42,176**	**38,995**	**35,233**
SGST	30,564	29,513	24,170	20,028	20,447	21,015	12,008	-	-	-
State Excise	2,944	2,876	2,032	2,329	2,255	2,521	2,240	2,019	1,964	1,777
Stamps and Registration Fees	5,695	6,217	4,857	3,490	3,615	3,693	3,453	3,007	2,878	2,659
Motor Vehicle Tax	6,340	5,387	4,037	3,386	3,721	3,709	3,663	3,107	2,814	2,365
Taxes on Sales, Trade etc.	27,690	26,876	22,487	17,689	19,650	19,226	24,578	33,453	30,737	27,908
Others	1,096	1,100	757	738	635	480	518	590	602	523
Madhya Pradesh (Total)	**90,724**	**72,611**	**66,237**	**54,459**	**55,824**	**50,882**	**44,811**	**44,194**	**40,214**	**36,567**
SGST	37,791	23,397	22,029	17,258	20,448	18,509	8,696	-	-	-
State Excise	13,524	12,955	10,334	9,526	10,829	9,542	8,245	7,533	7,923	6,696
Stamps and Registration Fees	10,331	8,812	8,098	6,817	5,569	5,278	4,789	3,925	3,868	3,893
Motor Vehicle Tax	4,606	4,028	3,029	2,749	3,251	3,008	2,692	2,252	1,934	1,824
Taxes on Sales, Trade etc.	17,863	17,719	16,185	13,296	11,258	9,903	14,984	22,561	19,806	18,136
Others	6,610	5,701	6,562	4,813	4,469	4,642	5,406	7,923	6,683	6,019

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Maharashtra (Total)	**3,02,343**	**2,77,486**	**2,20,927**	**1,64,255**	**1,88,948**	**1,87,436**	**1,67,932**	**1,36,616**	**1,26,608**	**1,15,064**
SGST	1,41,979	1,21,256	97,305	69,949	82,602	82,352	50,063	-	-	-
State Excise	23,322	21,507	17,221	15,089	15,428	15,321	13,450	12,288	12,470	11,397
Stamps and Registration Fees	50,824	45,286	35,594	25,428	28,707	28,545	26,442	21,012	21,767	19,959
Motor Vehicle Tax	12,969	11,740	9,080	6,655	8,467	8,613	8,665	6,741	6,017	5,405
Taxes on Sales, Trade etc.	53,380	54,568	45,924	33,160	37,786	35,725	54,894	81,174	69,661	67,466
Others	19,868	23,129	15,804	13,974	15,958	16,880	14,418	15,401	16,694	10,836
Manipur (Total)	**1,224**	**1,868**	**1,649**	**1,294**	**1,201**	**1,046**	**791**	**587**	**550**	**517**
SGST	1,099	1,426	1,126	867	853	695	302	-	-	-
State Excise	20	19	16	12	12	8	9	9	9	9
Stamps and Registration Fees	7	14	8	9	17	18	14	10	10	8
Motor Vehicle Tax	41	83	57	38	48	40	36	25	23	21
Taxes on Sales, Trade etc.	25	289	412	336	236	253	386	500	467	433
Others	32	36	31	33	37	33	44	43	41	46
Meghalaya (Total)	**3,217**	**2,651**	**2,300**	**2,073**	**1,891**	**1,793**	**1,450**	**1,186**	**1,057**	**939**
SGST	1,723	1,477	1,118	823	910	806	376	-	-	-
State Excise	458	365	308	375	276	226	199	169	170	151
Stamps and Registration Fees	26	28	27	32	20	26	20	17	13	10
Motor Vehicle Tax	145	132	99	79	99	87	67	48	42	39
Taxes on Sales, Trade etc.	837	622	719	725	567	628	767	931	812	726
Others	27	27	29	39	18	20	21	21	20	13
Mizoram (Total)	**1,196**	**1,102**	**854**	**648**	**731**	**727**	**546**	**442**	**358**	**267**
SGST	969	904	632	458	532	455	170	-	-	-
State Excise	3	2	2	1	3	65	66	72	61	5
Stamps and Registration Fees	17	8	7	5	6	4	3	3	4	4
Motor Vehicle Tax	46	41	28	29	41	38	32	26	19	17
Taxes on Sales, Trade etc.	126	113	151	114	118	136	243	308	247	212
Others	35	34	34	41	32	28	33	33	28	29
Nagaland (Total)	**1,598**	**1,462**	**1,301**	**1,023**	**958**	**846**	**638**	**511**	**427**	**389**
SGST	1,063	959	830	664	613	470	188	-	-	-
State Excise	5	4	3	5	3	5	4	5	5	5

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Stamps and Registration Fees	4	3	3	2	3	3	3	2	2	2
Motor Vehicle Tax	198	188	141	93	114	126	102	57	53	46
Taxes on Sales, Trade etc.	266	247	262	206	175	187	288	400	329	294
Others	62	61	61	53	50	57	55	47	38	41
Odisha (Total)	**54,427**	**46,554**	**40,748**	**34,258**	**32,315**	**30,318**	**27,914**	**22,852**	**22,527**	**19,828**
SGST	23,896	18,601	16,392	13,043	13,204	11,943	6,609	-	-	-
State Excise	7,215	6,455	5,528	4,053	4,495	3,925	3,221	2,786	2,547	2,035
Stamps and Registration Fees	2,127	1,997	2,419	2,942	1,435	1,237	1,037	1,364	2,157	800
Motor Vehicle Tax	2,478	2,133	1,664	1,526	1,836	1,746	1,535	1,216	1,044	910
Taxes on Sales, Trade etc.	12,714	12,023	10,000	7,777	7,455	7,310	11,522	13,402	13,097	11,817
Others	5,997	5,345	4,746	4,917	3,890	4,157	3,990	4,084	3,682	4,266
Punjab (Total)	**47,252**	**42,243**	**37,327**	**30,053**	**29,995**	**31,574**	**30,423**	**27,747**	**26,690**	**25,570**
SGST	20,925	18,128	15,542	11,819	12,751	13,273	7,901	-	-	-
State Excise	9,233	8,437	6,157	6,164	4,865	5,072	5,136	4,406	4,796	4,246
Stamps and Registration Fees	4,359	4,227	3,308	2,470	2,258	2,298	2,135	2,044	2,449	2,474
Motor Vehicle Tax	2,938	2,674	2,359	1,472	1,994	1,861	1,911	1,548	1,475	1,393
Taxes on Sales, Trade etc.	6,501	5,637	6,869	5,372	5,223	6,572	11,160	17,587	15,857	15,455
Others	3,297	3,141	3,091	2,755	2,904	2,498	2,180	2,162	2,114	2,001
Rajasthan (Total)	**94,086**	**87,346**	**74,808**	**60,283**	**59,245**	**57,380**	**50,605**	**44,372**	**42,713**	**38,673**
SGST	38,016	33,790	27,502	20,755	21,954	22,938	12,137	-	-	-
State Excise	13,225	13,326	11,807	9,853	9,592	8,694	7,276	7,054	6,713	5,586
Stamps and Registration Fees	9,181	8,189	6,492	5,297	4,235	3,886	3,675	3,053	3,234	3,189
Motor Vehicle Tax	6,704	6,128	4,759	4,368	4,951	4,576	4,363	3,623	3,199	2,830
Taxes on Sales, Trade etc.	23,473	22,727	20,605	17,479	15,843	14,791	19,008	28,558	26,345	24,170
Others	3,487	3,186	3,643	2,531	2,671	2,494	4,147	2,083	3,222	2,899
Sikkim (Total)	**1,748**	**1,497**	**1,254**	**967**	**970**	**893**	**688**	**653**	**567**	**528**
SGST	966	804	656	463	455	406	171	-	-	-
State Excise	372	298	249	210	207	183	150	156	142	131
Stamps and Registration Fees	39	27	23	13	13	15	14	13	9	7
Motor Vehicle Tax	52	50	39	29	41	33	29	25	22	19
Taxes on Sales, Trade etc.	238	249	227	195	198	188	250	365	326	282

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Others	82	70	60	56	56	68	74	94	68	88
Tamil Nadu (Total)	**1,67,278**	**1,50,223**	**1,22,866**	**1,06,153**	**1,07,462**	**1,05,534**	**93,737**	**85,941**	**80,476**	**78,657**
SGST	61,960	53,823	45,276	37,942	38,376	38,533	24,589	-	-	-
State Excise	10,774	10,423	8,237	7,822	7,206	6,863	5,815	6,248	5,836	5,731
Stamps and Registration Fees	19,013	17,560	14,331	11,675	10,856	11,066	9,195	7,237	8,721	8,362
Motor Vehicle Tax	9,375	7,513	5,627	4,561	5,675	5,573	5,363	4,854	4,233	3,829
Taxes on Sales, Trade etc.	60,200	59,144	48,668	43,489	44,515	42,701	46,356	63,234	57,522	57,191
Others	5,956	1,760	727	664	834	798	2,419	4,369	4,163	3,543
Telangana (Total)	**1,11,798**	**1,06,949**	**91,271**	**66,650**	**67,597**	**64,674**	**56,520**	**48,408**	**39,975**	**29,288**
SGST	39,295	36,248	28,917	22,190	23,517	23,840	13,073	-	-	-
State Excise	20,299	18,470	17,482	14,370	11,992	10,638	9,421	5,581	3,809	2,808
Stamps and Registration Fees	14,296	14,228	12,373	5,243	6,671	5,344	4,202	3,822	3,102	2,177
Motor Vehicle Tax	7,095	6,737	4,381	3,338	3,935	3,762	3,589	3,394	2,309	1,618
Taxes on Sales, Trade etc.	29,990	29,604	26,974	20,904	20,674	20,291	25,106	34,235	29,847	22,121
Others	824	1,661	1,145	605	809	800	1,127	1,377	907	565
Tripura (Total)	**3,287**	**3,000**	**2,616**	**2,332**	**2,102**	**1,766**	**1,422**	**1,422**	**1,332**	**1,174**
SGST	1,590	1,459	1,283	1,056	1,027	977	480	-	-	-
State Excise	417	368	320	287	232	214	187	163	144	139
Stamps and Registration Fees	115	103	90	70	62	51	40	42	42	38
Motor Vehicle Tax	143	118	103	97	97	84	54	44	38	36
Taxes on Sales, Trade etc.	541	464	463	403	436	362	612	1,113	1,058	910
Others	482	489	358	419	249	77	49	61	50	52
Uttar Pradesh (Total)	**1,93,129**	**1,74,087**	**1,47,368**	**1,19,897**	**1,22,826**	**1,20,122**	**97,393**	**85,966**	**81,106**	**74,172**
SGST	75,147	64,141	54,594	42,860	47,232	46,108	25,374	-	-	-
State Excise	45,571	41,253	36,320	30,061	27,325	23,927	17,320	14,273	14,084	13,483
Stamps and Registration Fees	26,961	24,844	20,048	16,475	16,070	15,733	13,398	11,564	12,404	11,803
Motor Vehicle Tax	11,205	9,059	7,776	6,483	7,715	6,929	6,404	5,148	4,410	3,797
Taxes on Sales, Trade etc.	31,126	31,979	27,058	22,127	20,517	23,798	31,113	51,883	47,692	42,935
Others	3,120	2,811	1,572	1,891	3,967	3,627	3,785	3,098	2,517	2,155
Uttarakhand (Total)	**19,245**	**17,103**	**14,176**	**11,938**	**11,513**	**12,188**	**10,165**	**10,897**	**9,378**	**8,338**
SGST	8,297	7,341	5,973	5,054	4,931	4,802	1,972	-	-	-

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
State Excise	4,041	3,526	3,258	2,966	2,727	2,871	2,262	1,906	1,735	1,487
Stamps and Registration Fees	2,432	1,987	1,488	1,107	1,072	1,015	882	778	871	714
Motor Vehicle Tax	1,390	1,212	889	741	908	909	816	556	471	394
Taxes on Sales, Trade etc.	2,519	2,555	2,302	1,858	1,811	1,883	3,703	7,154	6,105	5,465
Others	566	482	266	212	65	708	530	504	195	279
West Bengal (Total)	**89,986**	**83,609**	**71,082**	**60,287**	**60,669**	**60,732**	**52,721**	**45,466**	**42,492**	**39,412**
SGST	40,900	37,967	31,271	26,013	27,308	27,067	14,964	-	-	-
State Excise	17,908	16,266	13,542	10,666	11,232	10,622	9,340	5,226	4,015	3,587
Stamps and Registration Fees	6,497	6,876	7,366	5,528	6,026	5,620	5,261	4,383	4,175	4,196
Motor Vehicle Tax	3,788	3,392	2,647	2,336	2,601	2,563	2,317	1,870	1,707	1,505
Taxes on Sales, Trade etc.	11,811	11,840	9,951	9,394	7,161	7,813	12,999	27,983	26,050	24,022
Others	9,082	7,267	6,305	6,350	6,342	7,047	7,839	6,005	6,545	6,102
Total of All States	**18,79,708**	**16,98,675**	**14,17,820**	**11,31,781**	**11,75,497**	**11,51,127**	**10,14,736**	**9,05,117**	**8,39,817**	**7,72,894**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
SGST	8,00,112	6,90,231	5,72,018	4,42,283	4,80,171	4,76,815	2,69,015	-	-	-
State Excise	2,49,134	2,25,859	1,93,582	1,66,541	1,54,543	1,42,094	1,20,633	1,02,924	1,00,373	89,923
Stamps and Registration Fees	2,20,193	2,01,009	1,65,791	1,22,723	1,24,783	1,20,133	1,05,703	88,228	92,274	84,478
Motor Vehicle Tax	1,06,021	93,541	71,124	57,780	69,003	66,251	62,467	51,385	44,821	41,275
Taxes on Sales, Trade etc.	3,97,467	3,94,829	3,45,197	2,78,355	2,81,877	2,80,408	3,84,911	5,81,436	5,22,965	4,89,664
Others	1,06,782	93,205	70,107	64,100	65,120	65,425	72,007	81,144	79,384	67,554
Total	**18,79,708**	**16,98,675**	**14,17,820**	**11,31,781**	**11,75,497**	**11,51,127**	**10,14,736**	**9,05,117**	**8,39,817**	**7,72,894**

Annexure 3: Component-wise Capital Account Receipts (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**1,93,666**	**1,86,020**	**1,61,719**	**1,63,038**	**1,16,783**	**98,257**	**74,114**	**61,952**	**53,966**	**38,097**
Misc. Capital Receipts	-	-	-1	-	-	-	-	-	-	-
Recoveries of Loans and Advances	24	-4	2,110	1,063	4,355	277	51	2,029	285	5,092
Public Debt Receipts	1,93,642	1,86,024	1,59,610	1,61,975	1,12,428	97,980	74,063	59,923	53,682	33,005
Arunachal Pradesh (Total)	**3,781**	**2,484**	**1,490**	**1,522**	**1,798**	**1,210**	**1,773**	**1,019**	**627**	**1,568**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	6	5	7	6	7	5	6	4	5	27
Public Debt Receipts	3,775	2,480	1,483	1,516	1,791	1,205	1,767	1,015	621	1,540
Assam (Total)	**47,296**	**28,275**	**19,770**	**17,943**	**14,258**	**11,758**	**8,452**	**3,920**	**6,008**	**6,156**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	3,282	5	3,099	3	8	3	5	19	510	10
Public Debt Receipts	44,014	28,270	16,670	17,940	14,250	11,755	8,447	3,902	5,498	6,145
Bihar (Total)	**60,313**	**48,325**	**40,473**	**36,736**	**29,175**	**20,494**	**13,191**	**21,600**	**18,402**	**15,411**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	96	41	28	820	30	1,825	22	23	19	1,493
Public Debt Receipts	60,218	48,284	40,445	35,915	29,145	18,668	13,169	21,577	18,383	13,918
Chhattisgarh (Total)	**54,080**	**10,762**	**15,191**	**21,691**	**19,849**	**14,538**	**9,794**	**5,655**	**7,550**	**6,638**
Misc. Capital Receipts	5	6	5	5	5	5	3	2	3	3
Recoveries of Loans and Advances	25	118	88	105	257	162	139	173	296	195
Public Debt Receipts	54,050	10,639	15,098	21,582	19,588	14,370	9,652	5,480	7,251	6,440
Goa (Total)	**4,290**	**2,630**	**5,162**	**7,658**	**3,815**	**4,994**	**3,168**	**3,313**	**4,182**	**2,344**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	3	2	2	3	4	5	7	9	10	10
Public Debt Receipts	4,287	2,628	5,160	7,655	3,812	4,989	3,161	3,304	4,172	2,334
Gujarat (Total)	**41,767**	**52,587**	**47,124**	**68,980**	**43,927**	**43,362**	**27,299**	**28,074**	**23,612**	**20,316**
Misc. Capital Receipts	-	-	-	9,968	106	65	-	240	-	241
Recoveries of Loans and Advances	1,376	254	155	156	330	151	346	166	125	621
Public Debt Receipts	40,392	52,333	46,968	58,857	43,491	43,146	26,953	27,668	23,486	19,454
Haryana (Total)	**89,137**	**80,961**	**55,673**	**54,312**	**49,878**	**39,686**	**27,871**	**29,169**	**38,357**	**19,150**
Misc. Capital Receipts	115	74	67	63	54	49	40	26	30	19

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Recoveries of Loans and Advances	301	238	500	432	5,393	5,372	6,341	973	328	273
Public Debt Receipts	88,721	80,649	55,106	53,817	44,432	34,265	21,490	28,170	37,998	18,859
Himachal Pradesh (Total)	**14,931**	**22,467**	**9,383**	**16,775**	**10,870**	**6,458**	**5,675**	**8,633**	**6,155**	**11,567**
Misc. Capital Receipts	2	13	7	3	2	9	35	-	-	650
Recoveries of Loans and Advances	27	83	41	23	21	22	40	30	26	41
Public Debt Receipts	14,902	22,372	9,335	16,749	10,847	6,427	5,600	8,603	6,129	10,877
Jharkhand (Total)	**15,524**	**9,189**	**11,132**	**13,595**	**9,642**	**7,851**	**8,204**	**7,120**	**13,276**	**6,723**
Misc. Capital Receipts	-	-	-	-	-	-	25	-	-	-
Recoveries of Loans and Advances	7,277	46	1,292	49	49	48	42	38	31	33
Public Debt Receipts	8,247	9,142	9,840	13,547	9,593	7,803	8,137	7,081	13,245	6,690
Karnataka (Total)	**90,622**	**45,029**	**80,774**	**84,843**	**50,707**	**41,940**	**25,262**	**31,283**	**21,484**	**21,969**
Misc. Capital Receipts	36	2	6	45	45	-6	4	27	352	10
Recoveries of Loans and Advances	306	478	127	270	202	31	137	100	60	84
Public Debt Receipts	90,280	44,549	80,641	84,528	50,459	41,914	25,122	31,156	21,072	21,875
Kerala (Total)	**1,05,117**	**54,466**	**65,472**	**70,033**	**60,730**	**33,703**	**30,614**	**24,180**	**19,839**	**18,661**
Misc. Capital Receipts	48	50	60	34	27	47	29	30	28	28
Recoveries of Loans and Advances	715	409	479	264	295	211	351	292	153	124
Public Debt Receipts	1,04,355	54,007	64,932	69,735	60,407	33,446	30,234	23,858	19,659	18,509
Madhya Pradesh (Total)	**65,556**	**60,372**	**47,945**	**65,243**	**34,424**	**32,580**	**26,981**	**30,644**	**20,174**	**21,861**
Misc. Capital Receipts	4	47	1,598	14	14	13	19	24	26	28
Recoveries of Loans and Advances	372	1,458	62	58	46	70	5,070	772	162	6,765
Public Debt Receipts	65,180	58,867	46,285	65,171	34,364	32,497	21,892	29,847	19,985	15,069
Maharashtra (Total)	**1,26,730**	**95,345**	**91,765**	**1,20,128**	**58,768**	**27,630**	**51,448**	**50,082**	**38,858**	**36,701**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	17	-
Recoveries of Loans and Advances	742	643	1,179	1,612	1,615	1,604	1,778	1,746	865	975
Public Debt Receipts	1,25,988	94,702	90,587	1,18,516	57,153	26,025	49,670	48,336	37,976	35,726
Manipur (Total)	**9,757**	**11,117**	**12,655**	**9,337**	**6,314**	**3,927**	**1,304**	**1,552**	**927**	**490**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	1	1	2	3	1	1	8	1	1	1
Public Debt Receipts	9,756	11,116	12,652	9,334	6,314	3,927	1,296	1,551	926	489
Meghalaya (Total)	**7,538**	**6,245**	**4,044**	**2,470**	**1,527**	**1,343**	**1,243**	**1,229**	**856**	**747**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	24	25	24	28	31	18	17	19	19	20
Public Debt Receipts	7,514	6,221	4,020	2,442	1,496	1,325	1,225	1,210	837	727
Mizoram (Total)	**6,426**	**4,046**	**4,592**	**2,645**	**1,174**	**156**	**916**	**778**	**589**	**1,415**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	24	26	32	34	27	22	22	22	26	32
Public Debt Receipts	6,402	4,019	4,560	2,611	1,148	134	894	756	563	1,383
Nagaland (Total)	**6,082**	**7,612**	**8,710**	**11,436**	**7,871**	**2,908**	**5,142**	**5,445**	**3,546**	**2,416**
Misc. Capital Receipts	-	450	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	3	3	2	1	1	1	1	1	1	1
Public Debt Receipts	6,079	7,159	8,709	11,435	7,870	2,907	5,141	5,444	3,546	2,415
Odisha (Total)	**18,683**	**6,179**	**14,346**	**21,002**	**14,966**	**10,308**	**13,119**	**11,312**	**10,018**	**7,738**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	559	832	1,566	684	287	305	257	89	228	92
Public Debt Receipts	18,123	5,347	12,780	20,318	14,679	10,003	12,862	11,223	9,790	7,646
Punjab (Total)	**1,03,073**	**89,708**	**41,382**	**63,745**	**70,847**	**52,947**	**46,073**	**83,808**	**38,647**	**31,361**
Misc. Capital Receipts	-	0	-	0	0	0	0	0	0	1
Recoveries of Loans and Advances	39	164	207	50	16,070	849	73	181	218	137
Public Debt Receipts	1,03,034	89,544	41,175	63,695	54,776	52,098	45,999	83,627	38,428	31,224
Rajasthan (Total)	**2,22,685**	**1,61,001**	**1,03,768**	**90,352**	**61,864**	**53,025**	**43,707**	**45,630**	**62,470**	**19,160**
Misc. Capital Receipts	14	16	31	14	20	20	17	28	24	15
Recovery of Loan and Advances	405	420	2,374	374	15,670	15,158	15,133	1,714	1,447	1,004
Public Debt Receipts	2,22,266	1,60,565	1,01,363	89,964	46,174	37,847	28,557	43,889	60,998	18,141
Sikkim (Total)	**2,786**	**2,037**	**1,883**	**1,566**	**834**	**1,147**	**1,054**	**785**	**656**	**413**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	0	0	0	1	0	2	1	1	1	1
Public Debt Receipts	2,785	2,037	1,883	1,565	833	1,145	1,053	783	655	412
Tamil Nadu (Total)	**1,35,633**	**1,02,182**	**1,09,840**	**1,08,112**	**72,158**	**54,850**	**54,196**	**69,691**	**36,750**	**32,447**
Misc. Capital Receipts	12	42	0	-	-	-	2	1	-	16
Recoveries of Loans and Advances	4,024	1,078	5,355	5,245	5,384	6,913	8,472	3,548	684	1,351
Public Debt Receipts	1,31,597	1,01,062	1,04,485	1,02,867	66,774	47,936	45,722	66,143	36,067	31,080

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Telangana (Total)	**1,50,610**	**1,27,512**	**1,19,100**	**1,16,645**	**75,595**	**51,028**	**49,291**	**44,975**	**17,585**	**9,657**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	36	629	48	58	62	66	138	156	88	77
Public Debt Receipts	1,50,574	1,26,884	1,19,053	1,16,586	75,533	50,962	49,153	44,819	17,498	9,580
Tripura (Total)	**1,402**	**929**	**1,048**	**2,850**	**3,259**	**1,708**	**1,335**	**1,140**	**1,121**	**539**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recovery of Loan and Advances	1	52	1	1	1	1	2	1	1	2
Public Debt Receipts	1,401	877	1,047	2,848	3,258	1,708	1,333	1,140	1,120	537
Uttar Pradesh (Total)	**1,22,488**	**68,184**	**76,691**	**87,994**	**79,449**	**56,909**	**47,652**	**67,944**	**75,239**	**35,783**
Misc. Capital Receipts	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	1,834	1,337	939	1,135	5,641	5,313	236	259	726	262
Public Debt Receipts	1,20,654	66,847	75,751	86,859	73,809	51,595	47,417	67,685	74,514	35,520
Uttarakhand (Total)	**28,848**	**9,460**	**7,935**	**15,158**	**13,132**	**15,475**	**13,490**	**10,627**	**7,026**	**4,934**
Misc. Capital Receipts	-	12	-	0	-	0	-	-	-	135
Recoveries of Loans and Advances	16	17	17	23	19	27	34	35	27	46
Public Debt Receipts	28,832	9,431	7,918	15,135	13,113	15,448	13,457	10,592	6,998	4,754
West Bengal (Total)	**81,627**	**70,325**	**77,639**	**75,579**	**75,765**	**71,693**	**45,957**	**40,757**	**47,233**	**55,368**
Misc. Capital Receipts	-	-	-	-	-	692	-	-	653	-
Recoveries of Loans and Advances	1,456	82	58	150	67	804	214	3,233	832	175
Public Debt Receipts	80,171	70,243	77,581	75,429	75,699	70,197	45,744	37,524	45,747	55,193
Total of All States	**18,10,447**	**13,65,450**	**12,36,705**	**13,51,387**	**9,89,382**	**7,61,884**	**6,38,326**	**6,92,320**	**5,75,154**	**4,29,630**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Misc. Capital Receipts	235	711	1,773	10,147	274	894	174	379	1,134	1,146
Recoveries of Loans and Advances	22,975	8,442	19,796	12,652	55,872	39,267	38,941	15,634	7,176	18,943
Internal Debt (1)	16,44,751	12,46,875	10,28,966	11,89,187	9,08,557	6,97,934	5,81,711	6,58,575	5,54,347	3,97,673
Loans and Advances from the Centre (2)	1,42,486	1,09,422	1,86,170	1,39,402	24,678	23,788	17,500	17,732	12,497	11,868
Public Debt Receipts (1) + (2)	17,87,237	13,56,297	12,15,136	13,28,589	9,33,235	7,21,723	5,99,210	6,76,307	5,66,844	4,09,541
Total	**18,10,447**	**13,65,450**	**12,36,705**	**13,51,387**	**9,89,382**	**7,61,884**	**6,38,326**	**6,92,320**	**5,75,154**	**4,29,630**

Annexure 4: Finance Commission Grants (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Andhra Pradesh (Total)	**9,641**	**13,174**	**20,991**	**11,576**	**5,881**	**5,548**	**6,975**
Revenue Deficit Grants	2,691	10,549	17,257	5,897	2,499	3,644	4,430
Grants for Rural Local Bodies	3,974	948	970	3,793	2,039	859	2,181
Grants for Urban Local Bodies	985	736	1,157	767	1,019	587	-
GIA for SDRF	987	940	895	1,119	324	458	364
GIA for SDMF	-	-	224	-	-	-	-
Grant for Health Sector	1,004	1	488	-	-	-	-
Others	-	-	-	-	-	-	-
Arunachal Pradesh (Total)	**221**	**210**	**440**	**782**	**381**	**125**	**124**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	-	-	143	477	152	71	61
Grants for Urban Local Bodies	-	-	-	56	172	-	12
GIA for SDRF	221	210	200	-	57	54	51
GIA for SDMF	-	-	50	250	-	-	-
Grant for Health Sector	-	-	47	-	-	-	-
Others	-	-	-	-	-	-	-
Assam (Total)	**5,599**	**7,355**	**8,916**	**10,534**	**4,604**	**932**	**1,283**
Revenue Deficit Grants	2,918	4,890	6,376	7,579	-	-	-
Grants for Rural Local Bodies	1,241	1,228	1,186	1,604	3,601	405	741
Grants for Urban Local Bodies	597	588	310	579	500	49	86
GIA for SDRF	681	649	618	772	503	479	456
GIA for SDMF	162	-	154	-	-	-	-
Grant for Health Sector	-	-	272	-	-	-	-
Others	-	-	-	-	-	-	-
Bihar (Total)	**7,663**	**6,733**	**7,078**	**8,850**	**7,344**	**4,775**	**4,525**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	3,852	3,842	3,709	5,018	5,675	4,200	3,630
Grants for Urban Local Bodies	2,257	1,552	836	2,416	638	474	405
GIA for SDRF	1,249	1,190	1,133	1,416	1,031	102	490
GIA for SDMF	305	149	283	-	-	-	-

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Grant for Health Sector	-	-	1,116	-	-	-	-
Others	-	-	-	-	-	-	-
Chhattisgarh (Total)	**1,771**	**1,773**	**2,380**	**2,290**	**2,045**	**1,679**	**1,460**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	1,125	1,114	1,270	1,454	1,416	1,048	1,022
Grants for Urban Local Bodies	374	477	678	404	452	282	244
GIA for SDRF	182	182	346	346	177	350	194
GIA for SDMF	91	-	86	86	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Goa (Total)	**11**	**41**	**120**	**74**	**164**	**67**	**63**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	-	28	73	38	77	12	20
Grants for Urban Local Bodies	-	-	34	36	82	53	40
GIA for SDRF	10	10	10	-	4	2	3
GIA for SDMF	1	4	-	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	3	-	-	-	-
Gujarat (Total)	**5,258**	**5,305**	**4,002**	**5,673**	**5,040**	**3,313**	**3,167**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	2,473	3,627	1,181	3,195	2,331	1,725	1,683
Grants for Urban Local Bodies	1,244	351	1,133	1,154	1,822	1,138	984
GIA for SDRF	1,140	556	1,059	1,324	887	450	500
GIA for SDMF	139	404	-	-	-	-	-
Grant for Health Sector	262	367	629				
Others	-	-	-	-	-	-	-
Haryana (Total)	**1,973**	**1,618**	**1,192**	**2,364**	**2,006**	**1,274**	**1,317**
Revenue Deficit Grants	-	-	132	-	-	-	-
Grants for Rural Local Bodies	1,340	661	468	1,264	1,049	776	757
Grants for Urban Local Bodies	199	394	200	609	730	178	305
GIA for SDRF	434	413	393	491	227	320	254

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
GIA for SDMF	-	150	-	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Himachal Pradesh (Total)	**8,738**	**10,490**	**11,044**	**12,424**	**8,618**	**8,831**	**8,889**
Revenue Deficit Grants	8,058	9,377	10,249	11,431	7,866	8,206	8,311
Grants for Rural Local Bodies	119	488	251	429	489	362	313
Grants for Urban Local Bodies	158	240	135	155	66	18	31
GIA for SDRF	361	342	327	409	197	246	234
GIA for SDMF	43	43	82	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Jharkhand (Total)	**2,378**	**1,827**	**2,198**	**2,991**	**3,155**	**1,060**	**1,583**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	1,300	1,271	699	1,689	2,237	604	1,044
Grants for Urban Local Bodies	166	442	600	734	586	140	238
GIA for SDRF	477	-	454	568	332	316	301
GIA for SDMF	-	114	-	-	-	-	-
Grant for Health Sector	435	0	444				
Others	-	-	-	-	-	-	-
Karnataka (Total)	**3,769**	**3,495**	**6,239**	**5,557**	**4,673**	**3,374**	**2,708**
Revenue Deficit Grants	-	-	1,631	-	-	-	-
Grants for Rural Local Bodies	2,087	2,094	2,376	3,217	2,504	2,046	1,580
Grants for Urban Local Bodies	727	738	890	1,549	1,662	1,040	899
GIA for SDRF	698	664	633	791	507	288	229
GIA for SDMF	-	-	158	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	257	-	552	-	-	-	-
Kerala (Total)	**7,246**	**15,382**	**22,171**	**18,049**	**2,343**	**1,646**	**3,182**
Revenue Deficit Grants	4,749	13,174	19,891	15,323	-	-	1,529
Grants for Rural Local Bodies	1,260	1,246	1,203	1,628	1,164	803	694
Grants for Urban Local Bodies	400	604	336	784	1,042	651	806

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
GIA for SDRF	278	264	251	314	137	193	153
GIA for SDMF	101	-	63	-	-	-	-
Grant for Health Sector	458	94	427	-	-	-	-
Others	-	-	-	-	-	-	-
Madhya Pradesh (Total)	**5,306**	**5,495**	**5,609**	**6,577**	**6,078**	**4,543**	**3,862**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	2,005	888	1,975	2,988	5,430	3,628	3,136
Grants for Urban Local Bodies	857	2,448	1,814	1,769	-	-	-
GIA for SDRF	1,606	1,529	1,456	1,820	647	914	725
GIA for SDMF	392	191	364	-	-	-	-
Grant for Health Sector	447	439	-	-	-	-	-
Others	-	-	-	-	-	-	-
Maharashtra (Total)	**8,841**	**9,968**	**7,693**	**11,550**	**5,963**	**1,288**	**1,810**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	3,708	5,213	3,527	5,827	4,060	-	-
Grants for Urban Local Bodies	1,858	1,161	1,588	2,501	551	-	-
GIA for SDRF	2,842	3,594	2,578	3,222	1,352	1,288	1,810
GIA for SDMF	434	-	-	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Manipur (Total)	**2,123**	**2,388**	**2,674**	**3,085**	**2,117**	**2,103**	**2,229**
Revenue Deficit Grants	2,104	2,310	2,524	2,824	1,932	2,042	2,091
Grants for Rural Local Bodies	-	-	66	177	76	38	106
Grants for Urban Local Bodies	-	43	-	43	78	13	13
GIA for SDRF	19	35	34	42	31	10	19
GIA for SDMF	-	-	8	-	-	-	-
Grant for Health Sector			43				
Others	-	-	-	-	-	-	-
Meghalaya (Total)	**775**	**1,145**	**1,495**	**692**	**64**	**226**	**500**
Revenue Deficit Grants	715	1,033	1,279	491	-	213	404
Grants for Rural Local Bodies	-	41	91	91	-	-	-

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Grants for Urban Local Bodies	33	44	-	44	25	-	72
GIA for SDRF	27	27	53	66	39	13	24
GIA for SDMF	-	-	13	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	59	-	-	-	-
Mizoram (Total)	**1,636**	**1,722**	**1,879**	**1,725**	**2,779**	**2,617**	**2,536**
Revenue Deficit Grants	1,474	1,615	1,790	1,633	2,716	2,588	2,446
Grants for Rural Local Bodies	70	-	35	-	-	-	54
Grants for Urban Local Bodies	35	54	17	45	45	11	18
GIA for SDRF	42	39	38	47	18	18	17
GIA for SDMF	15	14	-	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Nagaland (Total)	**4,535**	**4,630**	**4,707**	**4,050**	**4,290**	**3,955**	**3,895**
Revenue Deficit Grants	4,447	4,530	4,557	3,917	4,177	3,945	3,700
Grants for Rural Local Bodies	-	46	109	63	-	-	-
Grants for Urban Local Bodies	38	15	-	30	102	-	185
GIA for SDRF	37	34	33	41	11	10	10
GIA for SDMF	14	4	8	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Odisha (Total)	**4,867**	**4,221**	**4,557**	**4,949**	**3,563**	**2,840**	**2,406**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	1,747	1,853	1,958	2,258	2,586	1,768	1,529
Grants for Urban Local Bodies	847	851	995	1,087	425	293	259
GIA for SDRF	1,415	1,348	1,283	1,604	552	779	618
GIA for SDMF	522	169	321	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	336	-	-	-	-	-	-
Punjab (Total)	**7,389**	**10,258**	**12,436**	**11,481**	**2,710**	**720**	**356**
Revenue Deficit Grants	5,618	8,274	10,081	7,659	-	-	-

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Grants for Rural Local Bodies	800	1,051	1,065	2,581	1,395	-	-
Grants for Urban Local Bodies	376	418	494	668	903	398	152
GIA for SDRF	437	416	396	573	412	322	203
GIA for SDMF	159	99	-	-	-	-	-
Grant for Health Sector	-	-	400	-	-	-	-
Others	-	-	-	-	-	-	-
Rajasthan (Total)	**5,591**	**10,508**	**17,211**	**6,237**	**7,332**	**3,121**	**4,262**
Revenue Deficit Grants	-	4,862	9,878	-	-	-	-
Grants for Rural Local Bodies	2,796	2,955	3,820	2,897	5,043	1,362	2,657
Grants for Urban Local Bodies	1,005	1,113	1,376	1,859	1,283	802	693
GIA for SDRF	1,307	1,245	1,185	1,481	1,005	958	912
GIA for SDMF	482	156	296	-	-	-	-
Grant for Health Sector	-	177	656	-	-	-	-
Others	-	-	-	-	-	-	-
Sikkim (Total)	**322**	**533**	**787**	**636**	**77**	**126**	**71**
Revenue Deficit Grants	149	440	678	448	-	-	-
Grants for Rural Local Bodies	17	33	52	42	40	30	29
Grants for Urban Local Bodies	8	8	18	22	2	9	11
GIA for SDRF	127	42	40	124	34	87	31
GIA for SDMF	22	10	-	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Tamil Nadu (Total)	**6,251**	**5,792**	**9,550**	**8,643**	**5,906**	**3,705**	**1,951**
Revenue Deficit Grants	-	-	3,010	4,025	-	-	-
Grants for Rural Local Bodies	2,791	2,761	4,116	2,157	2,698	1,635	758
Grants for Urban Local Bodies	1,614	1,062	1,608	1,442	2,707	1,363	632
GIA for SDRF	900	857	816	1,020	501	707	561
GIA for SDMF	107	311	-	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	839	801	-	-	-	-	-
Telanaga (Total)	**2,924**	**3,423**	**1,787**	**3,135**	**3,219**	**1,806**	**1,168**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	1,424	2,098	1,101	1,847	1,571	1,072	928
Grants for Urban Local Bodies	915	718	327	839	1,161	508	239
GIA for SDRF	585	189	359	449	488	227	-
GIA for SDMF	-	-	-	-	-	-	-
Grant for Health Sector	-	419	-	-	-	-	-
Others	-	-	-	-	-	-	-
Tripura (Total)	**4,577**	**4,655**	**4,911**	**3,564**	**1,063**	**1,131**	**1,191**
Revenue Deficit Grants	4,174	4,423	4,546	3,236	875	992	1,059
Grants for Rural Local Bodies	104	147	141	191	91	67	67
Grants for Urban Local Bodies	148	21	72	69	63	40	34
GIA for SDRF	61	57	54	68	34	32	31
GIA for SDMF	7	7	14	-	-	-	-
Grant for Health Sector	84	-	84	-	-	-	-
Others	-	-	-	-	-	-	-
Uttar Pradesh (Total)	**12,891**	**12,384**	**12,306**	**16,023**	**12,965**	**9,318**	**8,849**
Revenue Deficit Grants	-	-	-	-	-	-	-
Grants for Rural Local Bodies	5,601	7,466	7,208	9,752	9,659	7,149	6,180
Grants for Urban Local Bodies	4,996	3,478	1,761	4,338	2,456	1,818	2,112
GIA for SDRF	2,294	1,402	1,546	1,933	849	351	558
GIA for SDMF	-	-	-	-	-	-	-
Grant for Health Sector	-	38	1,791	-	-	-	-
Others	-	-	-	-	-	-	-
Uttarakhand (Total)	**8,050**	**8,501**	**9,424**	**6,865**	**975**	**704**	**693**
Revenue Deficit Grants	6,223	7,137	7,772	5,076	-	-	-
Grants for Rural Local Bodies	472	307	484	574	530	376	485
Grants for Urban Local Bodies	224	171	231	278	215	109	-
GIA for SDRF	826	787	750	937	230	219	208
GIA for SDMF	305	98	187	-	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
West Bengal (Total)	**14,614**	**19,824**	**23,517**	**12,350**	**6,025**	**4,189**	**5,283**
Revenue Deficit Grants	8,353	13,587	17,607	5,013	-	-	-
Grants for Rural Local Bodies	3,518	3,805	3,732	4,412	3,703	2,741	3,837
Grants for Urban Local Bodies	1,522	1,477	1,168	1,915	1,671	1,179	1,019
GIA for SDRF	892	850	809	-	650	269	427
GIA for SDMF	329	106	202	1,011	-	-	-
Grant for Health Sector	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	**1,44,959**	**1,72,848**	**2,07,315**	**1,82,725**	**1,11,376**	**75,015**	**76,336**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Revenue Deficit Grants	51,673	86,201	1,19,258	74,552	20,064	21,630	23,970
Grants for Rural Local Bodies	43,822	45,211	43,005	59,661	59,615	32,775	33,494
Grants for Urban Local Bodies	21,582	19,202	17,779	26,188	20,461	11,150	9,489
GIA for SDRF	20,131	17,870	17,747	20,977	11,236	9,460	9,383
GIA for SDMF	3,629	2,028	2,515	1,347	-	-	-
Grant for Health Sector	2,690	1,536	6,398	-	-	-	-
Others	1,432	801	613	-	-	-	-
Total	**1,44,959**	**1,72,848**	**2,07,315**	**1,82,725**	**1,11,376**	**75,015**	**76,336**

Annexure 5: Revenue and Capital Expenditure of the States (Figures in ₹ crore)

#	States	2023-24		2022-23		2021-22		2020-21		2019-20	
		Revex	Capex	Revex	Capex	Revex	Capex	Revex	Capex	Revex	Capex
1	Andhra Pradesh	2,12,450	24,061	2,01,256	9,017	1,59,163	18,511	1,52,677	20,690	1,37,475	17,598
2	Arunachal Pradesh	20,564	8,467	17,418	8,111	15,847	6,491	13,088	5,128	12,219	3,709
3	Assam	94,163	21,509	1,01,815	16,338	82,548	20,230	64,520	12,487	65,817	13,502
4	Bihar	1,90,514	38,589	1,83,976	33,577	1,59,220	25,157	1,39,493	19,323	1,26,017	12,970
5	Chhattisgarh	1,14,741	15,730	85,285	13,406	75,010	10,828	70,033	9,075	73,477	8,623
6	Goa	16,849	3,574	14,884	3,430	14,227	2,685	12,093	1,998	11,623	1,674
7	Gujarat	1,89,286	58,346	1,79,543	36,965	1,60,421	29,256	1,50,704	28,014	1,40,899	26,962
8	Haryana	1,13,196	19,976	1,06,406	14,127	98,425	12,012	89,947	6,795	84,848	18,975
9	Himachal Pradesh	44,732	5,737	44,425	6,139	36,195	6,407	33,535	5,629	30,730	5,632
10	Jharkhand	76,676	24,861	66,682	18,227	62,778	10,840	59,264	11,845	56,457	10,044
11	Karnataka	2,42,614	56,593	2,15,584	60,599	2,09,428	52,084	1,76,054	48,075	1,74,257	39,599
12	Kerala	1,42,626	16,880	1,41,951	16,787	1,46,180	17,046	1,23,446	15,438	1,04,720	9,665
13	Madhya Pradesh	2,21,538	57,348	1,99,895	46,799	1,81,061	43,962	1,64,733	31,586	1,50,444	30,229
14	Maharashtra	4,44,350	77,548	4,07,614	66,308	3,49,686	49,106	3,10,610	32,029	3,00,305	38,385
15	Manipur	13,822	2,749	14,159	3,492	12,642	3,254	12,428	2,449	10,239	1,155
16	Meghalaya	16,584	4,571	14,864	2,777	13,620	2,837	11,499	1,816	9,565	983
17	Mizoram	10,837	1,279	10,092	1,324	8,557	1,007	8,515	1,129	9,454	1,455
18	Nagaland	14,820	3,123	13,410	2,705	11,817	1,896	11,052	1,678	11,637	1,216
19	Odisha	1,48,832	46,064	1,31,006	35,507	1,09,588	24,411	95,311	19,546	99,137	21,537
20	Punjab	1,17,407	4,939	1,13,661	8,049	96,637	9,586	86,345	5,338	75,860	18,612
21	Rajasthan	2,42,231	27,044	2,26,479	19,973	2,09,790	24,773	1,78,309	15,762	1,76,485	16,973
22	Sikkim	8,221	2,661	7,631	2,377	6,669	1,317	6,369	1,514	6,185	738
23	Tamil Nadu	3,09,718	49,345	2,79,964	46,791	2,54,030	40,651	2,36,402	36,902	2,10,435	29,654
24	Telangana	1,68,514	50,778	1,53,407	39,129	1,36,803	37,344	1,23,212	26,790	1,08,798	25,559
25	Tripura	18,342	2,834	17,739	2,135	16,125	1,423	14,368	835	13,377	887
26	Uttar Pradesh	4,29,788	1,18,570	3,79,978	1,03,237	3,37,581	73,056	2,98,543	53,390	2,98,833	62,118
27	Uttarakhand	47,274	11,106	43,773	8,288	38,929	7,881	37,091	6,576	32,859	5,540
28	West Bengal	2,25,959	29,757	2,22,839	22,573	2,10,160	18,586	1,77,921	15,310	1,62,575	17,237
	Total	**38,96,647**	**7,84,037**	**35,95,736**	**6,48,184**	**32,13,137**	**5,52,637**	**28,57,560**	**4,37,148**	**26,94,727**	**4,41,230**

#	States	2018-19		2017-18		2016-17		2015-16		2014-15	
		Revex	Capex	Revex	Capex	Revex	Capex	Revex	Capex	Revex	Capex
1	Andhra Pradesh	1,28,570	21,820	1,21,214	16,271	1,16,215	15,708	95,950	14,845	1,14,866	12,616
2	Arunachal Pradesh	12,429	5,748	10,900	3,193	9,395	1,554	8,363	2,006	7,157	1,488
3	Assam	56,899	11,362	55,481	7,947	49,363	6,001	37,011	2,951	39,078	4,543
4	Bihar	1,24,897	22,529	1,02,624	29,150	94,765	27,322	83,616	24,587	72,570	18,519
5	Chhattisgarh	64,411	9,144	56,230	10,370	48,165	9,743	43,701	8,110	39,561	6,633
6	Goa	11,083	2,152	10,543	2,128	8,866	1,642	8,420	1,625	7,410	1,237
7	Gujarat	1,32,790	29,793	1,18,060	26,944	1,03,895	22,833	95,779	24,845	86,652	24,508
8	Haryana	77,156	16,062	73,257	14,933	68,403	11,378	59,236	20,159	49,118	4,558
9	Himachal Pradesh	29,442	5,051	27,053	4,258	25,344	6,789	22,303	3,328	19,787	2,947
10	Jharkhand	50,631	12,197	50,952	13,804	45,089	12,196	36,553	15,639	31,795	6,367
11	Karnataka	1,64,300	39,147	1,42,482	35,759	1,31,921	30,085	1,17,029	21,369	1,03,614	20,198
12	Kerala	1,10,316	9,753	99,948	10,289	91,096	11,286	78,689	8,342	71,746	4,998
13	Madhya Pradesh	1,42,149	30,514	1,30,246	32,463	1,19,537	32,229	99,771	19,993	82,373	24,412
14	Maharashtra	2,67,022	36,594	2,41,571	27,821	2,13,229	31,826	1,90,374	23,908	1,77,553	20,664
15	Manipur	9,749	1,731	9,274	1,432	8,185	1,494	7,383	1,239	7,267	1,333
16	Meghalaya	10,256	1,507	8,423	1,005	8,337	1,321	6,348	1,269	6,252	1,175
17	Mizoram	7,506	1,909	6,881	2,041	6,230	938	5,571	718	5,652	930
18	Nagaland	10,920	1,601	10,191	1,275	8,652	1,076	7,582	1,059	6,762	1,023
19	Odisha	85,356	24,652	71,837	22,984	65,041	18,725	58,806	17,427	51,136	11,433
20	Punjab	75,404	3,773	62,465	3,112	55,296	45,710	50,073	9,028	46,613	3,389
21	Rajasthan	1,66,773	20,751	1,45,842	21,957	1,27,140	29,945	1,06,239	58,588	94,542	16,803
22	Sikkim	5,227	1,338	4,152	1,524	3,788	737	3,645	661	3,731	1,007
23	Tamil Nadu	1,97,201	30,789	1,67,874	26,720	1,53,195	46,756	1,40,993	21,326	1,28,828	22,122
24	Telangana	97,083	31,347	85,365	30,111	81,432	36,773	75,896	18,823	50,673	9,856
25	Tripura	11,889	1,482	10,357	1,784	8,855	3,321	7,868	3,210	7,443	2,848
26	Uttar Pradesh	3,01,728	68,766	2,66,224	40,597	2,36,592	76,530	2,12,736	73,541	1,71,027	55,170
27	Uttarakhand	32,196	6,368	29,083	5,991	25,272	5,119	23,086	4,301	21,164	5,090
28	West Bengal	1,56,374	24,583	1,41,077	19,338	1,33,918	12,534	1,18,827	13,281	1,03,652	10,383
	Total	**25,39,755**	**4,72,463**	**22,59,605**	**4,15,204**	**20,47,215**	**5,01,572**	**18,01,846**	**4,16,178**	**16,08,023**	**2,96,249**

Annexure 6: Sectoral Revenue Expenditure of the States (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**2,12,450**	**2,01,256**	**1,59,163**	**1,52,677**	**1,37,475**	**1,28,570**	**1,21,214**	**1,16,215**	**95,950**	**1,14,866**
General Services	68,019	63,800	56,124	48,990	45,222	40,790	39,075	32,786	28,573	28,590
Social Services	97,396	88,648	69,244	65,988	68,101	64,280	59,159	50,228	46,449	42,259
Economic Services	47,014	48,788	33,775	37,679	24,136	23,459	22,894	33,108	20,813	43,890
Grants-in-Aid	21	20	20	20	16	41	86	93	116	126
Arunachal Pradesh (Total)	**20,564**	**17,418**	**15,847**	**13,088**	**12,219**	**12,429**	**10,900**	**9,395**	**8,363**	**7,157**
General Services	5,788	5,205	4,834	4,217	3,831	3,823	3,485	2,768	2,518	2,063
Social Services	6,603	5,844	5,760	4,359	4,256	4,472	3,951	3,046	2,557	2,358
Economic Services	8,173	6,369	5,253	4,511	4,131	4,134	3,465	3,580	3,288	2,736
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Assam (Total)	**94,163**	**1,01,815**	**82,548**	**64,520**	**65,817**	**56,899**	**55,481**	**49,363**	**37,011**	**39,078**
General Services	38,121	34,483	36,369	22,892	22,350	21,059	22,058	17,123	12,656	12,922
Social Services	43,509	51,904	33,182	29,014	29,061	25,334	21,373	22,673	17,740	18,088
Economic Services	12,200	14,911	12,691	12,236	14,040	10,232	11,925	8,914	6,240	7,075
Grants-in-Aid	333	516	306	377	366	274	125	652	375	994
Bihar (Total)	**1,90,514**	**1,83,976**	**1,59,220**	**1,39,493**	**1,26,017**	**1,24,897**	**1,02,624**	**94,765**	**83,616**	**72,570**
General Services	59,218	56,029	48,939	46,239	41,628	38,691	33,374	30,607	27,972	26,408
Social Services	83,225	88,348	76,115	63,808	57,816	58,284	45,769	40,737	35,943	31,713
Economic Services	48,071	39,598	34,166	29,445	26,571	27,918	23,476	23,417	19,696	14,445
Grants-in-Aid	-	0	0	2	2	4	4	4	4	4
Chhattisgarh (Total)	**1,14,741**	**85,285**	**75,010**	**70,033**	**73,477**	**64,411**	**56,230**	**48,165**	**43,701**	**39,561**
General Services	26,240	22,825	21,375	19,586	19,095	15,280	12,870	11,496	10,409	9,042
Social Services	39,412	31,818	27,964	25,066	26,653	23,455	24,372	21,342	16,339	15,389
Economic Services	47,791	29,499	24,558	24,255	26,609	24,781	17,623	14,176	16,053	14,152
Grants-in-Aid	1298	1143	1113	1125	1120	895	1365	1151	900	979
Goa (Total)	**16,849**	**14,884**	**14,227**	**12,093**	**11,623**	**11,083**	**10,543**	**8,866**	**8,420**	**7,410**
General Services	5,830	5,432	4,964	4,144	3,943	3,793	3,517	2,873	2,564	2,370
Social Services	6,124	5,333	5,559	4,529	4,339	4,223	4,155	3,345	3,183	2,804
Economic Services	4,895	4,119	3,704	3,420	3,341	3,066	2,871	2,648	2,673	2,222
Grants-in-Aid	-	-	-	-	-	-	-	-	-	14

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Gujarat (Total)	**1,89,286**	**1,79,543**	**1,60,421**	**1,50,704**	**1,40,899**	**1,32,790**	**1,18,060**	**1,03,895**	**95,779**	**86,652**
General Services	66,705	61,269	56,423	52,074	49,172	47,564	41,402	35,804	32,876	30,003
Social Services	78,686	75,125	68,254	60,816	59,197	53,285	49,039	44,926	42,120	36,714
Economic Services	43,340	42,673	35,332	37,424	32,115	31,576	27,145	22,749	20,224	19,399
Grants-in-Aid	555	477	412	390	415	365	474	416	559	536
Haryana (Total)	**1,13,196**	**1,06,406**	**98,425**	**89,947**	**84,848**	**77,156**	**73,257**	**68,403**	**59,236**	**49,118**
General Services	45,398	42,069	37,948	34,734	31,884	28,169	26,699	21,631	18,713	16,765
Social Services	43,778	43,680	40,928	36,164	33,726	29,743	28,061	25,473	21,539	19,121
Economic Services	24,020	20,657	19,549	19,048	19,238	19,022	18,107	20,875	18,690	13,088
Grants-in-Aid	-	-	-	-	-	222	391	424	293	145
Himachal Pradesh (Total)	**44,732**	**44,425**	**36,195**	**33,535**	**30,730**	**29,442**	**27,053**	**25,344**	**22,303**	**19,787**
General Services	19,146	17,763	13,900	13,454	12,335	11,438	11,010	9,728	8,788	7,604
Social Services	17,323	17,408	13,882	12,844	12,047	11,482	10,337	9,610	7,980	7,452
Economic Services	8,262	9,247	8,405	7,227	6,338	6,512	5,697	5,996	5,524	4,723
Grants-in-Aid	-	6	8	9	10	9	10	10	10	9
Jharkhand (Total)	**76,676**	**66,682**	**62,778**	**59,264**	**56,457**	**50,631**	**50,952**	**45,089**	**36,553**	**31,795**
General Services	25,590	23,261	21,555	19,903	18,714	17,656	16,558	13,024	12,002	10,623
Social Services	28,709	27,640	24,639	23,347	21,448	18,786	19,575	18,557	14,844	11,915
Economic Services	22,377	15,781	16,583	16,014	16,294	14,189	14,819	13,508	9,707	9,256
Grants-in-Aid	-	-	-	-	1	-	-	-	-	-
Karnataka (Total)	**2,42,614**	**2,15,584**	**2,09,428**	**1,76,054**	**1,74,257**	**1,64,300**	**1,42,482**	**1,31,921**	**1,17,029**	**1,03,614**
General Services	75,700	71,816	62,669	55,018	48,824	42,655	34,484	31,265	30,799	28,265
Social Services	93,723	81,011	79,804	61,726	66,373	67,934	58,652	54,549	46,307	39,366
Economic Services	66,962	57,095	60,339	53,629	52,636	48,285	42,856	40,421	33,846	29,971
Grants-in-Aid	6229	5662	6616	5681	6425	5425	6490	5686	6076	6011
Kerala (Total)	**1,42,626**	**1,41,951**	**1,46,180**	**1,23,446**	**1,04,720**	**1,10,316**	**99,948**	**91,096**	**78,689**	**71,746**
General Services	78,185	69,832	70,110	50,361	55,504	50,827	45,524	41,195	36,085	31,433
Social Services	44,005	50,276	50,696	44,832	34,045	38,211	35,876	33,765	27,603	23,718
Economic Services	11,415	12,281	15,714	18,761	9,107	12,380	11,351	10,655	11,098	10,198
Grants-in-Aid	9021	9563	9660	9492	6064	8899	7197	5481	3903	6398
Madhya Pradesh (Total)	**2,21,538**	**1,99,895**	**1,81,061**	**1,64,733**	**1,50,444**	**1,42,149**	**1,30,246**	**1,19,537**	**99,771**	**82,373**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
General Services	62,830	54,807	49,461	47,885	39,827	38,113	32,100	27,903	25,700	22,365
Social Services	93,007	82,085	71,643	68,757	64,225	58,707	58,346	47,942	42,651	32,067
Economic Services	57,185	55,127	52,831	42,191	40,493	37,658	32,735	36,885	25,529	23,715
Grants-in-Aid	8517	7878	7125	5900	5900	7672	7065	6807	5891	4225
Maharashtra (Total)	**4,44,350**	**4,07,614**	**3,49,686**	**3,10,610**	**3,00,305**	**2,67,022**	**2,41,571**	**2,13,229**	**1,90,374**	**1,77,553**
General Services	1,39,875	1,30,591	1,21,745	1,03,854	1,00,050	84,765	78,535	71,609	64,370	60,486
Social Services	1,89,224	1,63,329	1,42,523	1,22,023	1,22,947	1,09,391	93,054	90,282	82,317	76,952
Economic Services	83,363	80,820	59,455	64,336	56,043	52,759	54,189	43,843	38,052	37,687
Grants-in-Aid	31889	32874	25963	20396	21264	20107	15793	7495	5635	2428
Manipur (Total)	**13,822**	**14,159**	**12,642**	**12,428**	**10,239**	**9,749**	**9,274**	**8,185**	**7,383**	**7,267**
General Services	7,222	6,648	5,899	5,055	4,445	3,981	3,667	3,421	2,951	2,751
Social Services	4,103	4,408	3,557	3,328	2,917	2,661	2,569	2,057	1,974	2,028
Economic Services	2,006	2,744	2,635	3,421	2,322	2,533	2,504	2,343	2,110	2,012
Grants-in-Aid	491	359	552	623	555	573	534	364	348	476
Meghalaya (Total)	**16,584**	**14,864**	**13,620**	**11,499**	**9,565**	**10,256**	**8,423**	**8,337**	**6,348**	**6,252**
General Services	5,496	5,091	4,454	4,001	3,668	3,536	2,827	2,480	2,256	2,022
Social Services	6,030	5,612	5,255	4,347	3,724	4,100	3,148	3,099	2,395	2,370
Economic Services	5,058	4,161	3,911	3,151	2,173	2,620	2,448	2,757	1,697	1,860
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Mizoram (Total)	**10,837**	**10,092**	**8,557**	**8,515**	**9,454**	**7,506**	**6,881**	**6,230**	**5,571**	**5,652**
General Services	4,268	3,831	3,142	3,231	3,161	2,695	2,239	2,097	1,917	1,750
Social Services	4,209	3,674	3,338	3,178	3,393	2,934	2,607	2,301	2,220	2,161
Economic Services	2,360	2,587	2,078	2,106	2,900	1,876	2,035	1,832	1,434	1,742
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Nagaland (Total)	**14,820**	**13,410**	**11,817**	**11,052**	**11,637**	**10,920**	**10,191**	**8,652**	**7,582**	**6,762**
General Services	7,218	6,821	5,744	5,100	5,429	5,018	4,319	3,896	3,623	3,133
Social Services	4,318	3,746	3,378	3,139	3,030	3,159	2,559	2,295	2,094	1,855
Economic Services	3,284	2,844	2,695	2,814	3,178	2,743	3,313	2,460	1,865	1,774
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Odisha (Total)	**1,48,832**	**1,31,006**	**1,09,588**	**95,311**	**99,137**	**85,356**	**71,837**	**65,041**	**58,806**	**51,136**
General Services	41,479	47,321	32,970	28,271	28,601	24,053	20,261	16,714	15,059	14,529

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Social Services	63,348	52,498	47,312	39,901	43,517	36,427	29,557	27,600	24,643	20,964
Economic Services	42,455	29,603	27,792	25,809	25,586	23,514	20,757	19,714	18,188	14,825
Grants-in-Aid	1550	1584	1513	1330	1434	1363	1263	1012	916	817
Punjab (Total)	**1,17,407**	**1,13,661**	**96,637**	**86,345**	**75,860**	**75,404**	**62,465**	**55,296**	**50,073**	**46,613**
General Services	57,118	54,003	47,240	43,253	38,614	36,931	34,500	28,488	24,713	23,043
Social Services	31,961	28,849	25,334	21,675	19,484	18,320	15,470	15,672	14,898	13,729
Economic Services	25,032	26,996	20,204	15,445	14,551	17,888	11,194	10,218	9,756	9,237
Grants-in-Aid	3296	3812	3859	5971	3210	2265	1301	918	706	604
Rajasthan (Total)	**2,42,231**	**2,26,479**	**2,09,790**	**1,78,309**	**1,76,485**	**1,66,773**	**1,45,842**	**1,27,140**	**1,06,239**	**94,542**
General Services	77,678	71,875	65,406	60,144	56,186	54,364	43,450	39,203	31,016	27,868
Social Services	1,01,884	90,168	85,054	74,010	68,313	65,687	53,064	49,372	43,348	37,753
Economic Services	62,669	64,436	59,330	44,156	51,986	46,722	49,327	38,565	31,874	28,920
Grants-in-Aid	0	0	0	0	0	0	0	0	0	0
Sikkim (Total)	**8,221**	**7,631**	**6,669**	**6,369**	**6,185**	**5,227**	**4,152**	**3,788**	**3,645**	**3,731**
General Services	3,282	2,983	2,558	2,416	2,420	1,960	1,528	1,421	1,244	1,588
Social Services	2,889	2,814	2,471	2,431	2,254	2,072	1,532	1,335	1,236	1,280
Economic Services	1,953	1,735	1,530	1,428	1,428	1,128	1,028	977	1,126	821
Grants-in-Aid	96	99	110	93	84	66	63	56	39	42
Tamil Nadu (Total)	**3,09,718**	**2,79,964**	**2,54,030**	**2,36,402**	**2,10,435**	**1,97,201**	**1,67,874**	**1,53,195**	**1,40,993**	**1,28,828**
General Services	1,13,336	99,097	84,894	78,993	78,137	72,450	60,451	51,453	45,512	41,655
Social Services	1,01,246	88,968	88,749	89,805	73,999	70,202	59,790	55,297	54,807	50,349
Economic Services	71,573	71,975	60,898	51,809	42,610	39,669	36,162	33,980	29,943	26,843
Grants-in-Aid	23564	19926	19489	15796	15688	14880	11470	12466	10732	9980
Telangana (Total)	**1,68,514**	**1,53,407**	**1,36,803**	**1,23,212**	**1,08,798**	**97,083**	**85,365**	**81,432**	**75,896**	**50,673**
General Services	55,646	50,025	44,433	39,477	36,441	34,199	30,872	25,125	23,247	14,164
Social Services	58,610	57,564	53,181	48,400	45,833	39,721	37,259	35,286	30,466	18,753
Economic Services	54,258	45,818	39,190	35,335	26,524	23,157	17,200	20,950	22,043	17,644
Grants-in-Aid	-	-	-	-	-	5	33	72	140	112
Tripura (Total)	**18,342**	**17,739**	**16,125**	**14,368**	**13,377**	**11,889**	**10,357**	**8,855**	**7,868**	**7,443**
General Services	7,519	6,961	6,576	5,859	5,680	5,114	4,399	3,503	3,045	2,676
Social Services	7,606	7,718	6,679	5,905	5,478	4,992	4,250	3,683	3,311	3,184

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Economic Services	2,778	2,734	2,562	2,317	1,951	1,549	1,480	1,471	1,314	1,403
Grants-in-Aid	439	326	308	287	268	234	228	198	198	180
Uttar Pradesh (Total)	**4,29,788**	**3,79,978**	**3,37,581**	**2,98,543**	**2,98,833**	**3,01,728**	**2,66,224**	**2,36,592**	**2,12,736**	**1,71,027**
General Services	1,54,819	1,44,688	1,33,521	1,19,058	1,17,675	1,31,057	1,05,782	88,255	72,228	64,306
Social Services	1,50,986	1,38,928	1,20,987	1,09,727	1,03,849	91,312	84,252	91,861	82,486	60,906
Economic Services	1,00,269	78,363	66,573	55,551	62,809	67,259	64,635	45,834	47,881	34,885
Grants-in-Aid	23713	18000	16500	14208	14500	12100	11555	10642	10140	10931
Uttarakhand (Total)	**47,274**	**43,773**	**38,929**	**37,091**	**32,859**	**32,196**	**29,083**	**25,272**	**23,086**	**21,164**
General Services	17,579	16,889	15,668	14,826	13,844	13,525	12,409	9,934	8,410	7,402
Social Services	19,653	18,156	15,573	14,762	12,593	12,209	10,929	10,529	9,927	9,224
Economic Services	7,485	6,687	6,148	5,571	4,704	5,002	4,276	3,903	3,983	3,856
Grants-in-Aid	2557	2041	1540	1932	1717	1459	1469	906	767	681
West Bengal (Total)	**2,25,959**	**2,22,839**	**2,10,160**	**1,77,921**	**1,62,575**	**1,56,374**	**1,41,077**	**1,33,918**	**1,18,827**	**1,03,652**
General Services	84,276	79,254	78,495	70,684	61,931	56,865	52,416	50,131	45,689	42,712
Social Services	1,03,031	1,15,569	1,02,475	78,847	73,089	68,764	59,591	57,067	47,389	40,156
Economic Services	37,930	27,608	28,835	27,941	27,105	30,256	28,582	26,156	24,973	20,157
Grants-in-Aid	721	408	354	450	450	489	488	564	776	627
Total of All States	**38,96,647**	**35,95,736**	**32,13,137**	**28,57,560**	**26,94,727**	**25,39,755**	**22,59,605**	**20,47,215**	**18,01,846**	**16,08,023**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
General Services	13,53,580	12,54,668	11,37,417	10,03,720	9,48,613	8,90,371	7,79,809	6,75,934	5,94,937	5,38,538
Social Services	15,24,598	14,31,121	12,73,536	11,22,726	10,65,706	9,90,149	8,78,297	8,23,929	7,28,765	6,24,628
Economic Services	9,04,179	8,05,256	7,06,736	6,47,030	6,00,918	5,81,887	5,34,094	4,91,935	4,29,621	3,98,538
Grants-in-Aid	1,14,291	1,04,691	95,448	84,083	79,490	77,348	67,405	55,417	48,523	46,319
Total	**38,96,647**	**35,95,736**	**32,13,137**	**28,57,560**	**26,94,727**	**25,39,755**	**22,59,605**	**20,47,215**	**18,01,846**	**16,08,023**

Annexure 7: Sectoral Capital Expenditure of the States (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**24,061**	**9,017**	**18,511**	**20,690**	**17,598**	**21,820**	**16,271**	**15,708**	**14,845**	**12,616**
General Services	692	1,502	2,988	7,498	3,752	275	309	305	180	483
Social Services	12,472	448	6,517	5,358	2,201	4,103	4,799	2,643	2,732	3,062
Economic Services	10,888	7,052	8,989	7,803	11,616	17,186	11,102	12,695	11,912	8,975
Others (Loans & advances)	9	16	16	31	29	256	62	64	21	94
Arunachal Pradesh (Total)	**8,467**	**8,111**	**6,491**	**5,128**	**3,709**	**5,748**	**3,193**	**1,554**	**2,006**	**1,488**
General Services	1,785	1,645	1,618	744	658	1,062	545	113	346	121
Social Services	1,973	1,419	1,350	647	725	1,227	855	580	422	433
Economic Services	4,706	5,045	3,520	3,733	2,323	3,453	1,790	859	1,236	930
Others (Loans & advances)	2	2	3	4	3	5	3	2	3	4
Assam (Total)	**21,509**	**16,338**	**20,230**	**12,487**	**13,502**	**11,362**	**7,947**	**6,001**	**2,951**	**4,543**
General Services	3,051	1,922	863	518	507	464	351	200	76	135
Social Services	4,612	2,638	3,001	2,354	1,686	2,167	2,848	1,578	599	573
Economic Services	13,845	11,773	16,360	9,614	11,308	8,660	4,737	4,217	2,277	3,835
Others (Loans & advances)	1	5	7	0	1	71	11	7	0	1
Bihar (Total)	**38,589**	**33,577**	**25,157**	**19,323**	**12,970**	**22,529**	**29,150**	**27,322**	**24,587**	**18,519**
General Services	5,664	3,255	3,507	1,387	2,388	3,311	2,765	2,090	3,617	1,749
Social Services	8,604	7,364	5,836	6,928	3,401	4,553	4,258	3,592	2,741	1,674
Economic Services	24,308	22,931	15,785	10,976	7,165	14,642	22,109	21,618	18,206	15,083
Others (Loans & advances)	13	27	29	32	16	22	18	21	23	13
Chhattisgarh (Total)	**15,730**	**13,406**	**10,828**	**9,075**	**8,623**	**9,144**	**10,370**	**9,743**	**8,110**	**6,633**
General Services	884	755	352	509	194	256	503	188	363	268
Social Services	7,290	5,025	3,419	2,935	1,958	1,864	2,745	2,631	1,851	1,583
Economic Services	7,556	7,627	7,058	5,631	6,470	7,024	7,121	6,924	5,895	4,782
Others (Loans & advances)	0	0	0	0	0	0	0	0	0	0
Goa (Total)	**3,574**	**3,430**	**2,685**	**1,998**	**1,674**	**2,152**	**2,128**	**1,642**	**1,625**	**1,237**
General Services	433	480	394	437	300	515	409	204	270	306
Social Services	1,091	902	928	603	597	763	686	432	343	278
Economic Services	2,047	2,045	1,362	958	776	873	1,031	1,003	1,009	650
Others (Loans & advances)	2	2	1	1	1	1	2	3	2	3

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Gujarat (Total)	**58,346**	**36,965**	**29,256**	**28,014**	**26,962**	**29,793**	**26,944**	**22,833**	**24,845**	**24,508**
General Services	1,153	820	550	484	691	875	871	623	808	888
Social Services	24,630	13,943	9,298	7,748	7,059	8,620	7,078	6,432	6,563	7,227
Economic Services	32,496	22,147	19,376	19,733	19,163	20,247	18,941	15,716	17,417	16,343
Others (Loans & advances)	67	55	33	49	49	51	56	62	56	50
Haryana (Total)	**19,976**	**14,127**	**12,012**	**6,795**	**18,975**	**16,062**	**14,933**	**11,378**	**20,159**	**4,558**
General Services	641	553	562	388	586	715	481	399	461	291
Social Services	6,406	4,610	5,471	2,986	3,234	3,805	3,173	1,586	1,540	1,898
Economic Services	12,832	8,880	5,880	3,220	15,087	11,488	11,158	9,323	17,883	2,074
Others (Loans & advances)	97	84	98	202	69	55	121	69	275	296
Himachal Pradesh (Total)	**5,737**	**6,139**	**6,407**	**5,629**	**5,632**	**5,051**	**4,258**	**6,789**	**3,328**	**2,947**
General Services	357	297	390	170	204	227	192	208	89	83
Social Services	1,744	1,962	1,926	1,738	1,259	1,189	1,143	1,042	792	524
Economic Services	3,628	3,873	4,089	3,719	4,163	3,627	2,920	5,531	2,433	2,333
Others (Loans & advances)	9	7	3	3	6	8	3	7	13	7
Jharkhand (Total)	**24,861**	**18,227**	**10,840**	**11,845**	**10,044**	**12,197**	**13,804**	**12,196**	**15,639**	**6,367**
General Services	969	873	734	771	1,239	791	807	590	571	326
Social Services	6,641	5,223	1,612	1,514	1,454	1,639	1,560	1,579	1,066	930
Economic Services	17,218	12,090	8,462	9,556	7,299	9,721	11,382	9,975	13,951	5,094
Others (Loans & advances)	33	41	32	4	53	47	56	52	50	17
Karnataka (Total)	**56,593**	**60,599**	**52,084**	**48,075**	**39,599**	**39,147**	**35,759**	**30,085**	**21,369**	**20,198**
General Services	2,972	1,651	940	1,206	779	827	977	1,060	991	618
Social Services	15,104	14,323	15,998	12,940	10,253	12,235	9,855	8,571	5,641	4,551
Economic Services	38,503	44,620	35,141	33,924	28,561	26,073	24,922	20,448	14,646	15,017
Others (Loans & advances)	15	4	5	5	6	11	5	6	91	13
Kerala (Total)	**16,880**	**16,787**	**17,046**	**15,438**	**9,665**	**9,753**	**10,289**	**11,286**	**8,342**	**4,998**
General Services	247	307	270	260	157	198	268	211	257	135
Social Services	2,959	3,069	3,418	2,411	1,098	1,960	1,582	1,348	1,122	963
Economic Services	13,017	12,758	13,338	12,757	8,396	7,236	8,374	9,286	6,758	3,691
Others (Loans & advances)	657	653	20	10	14	360	65	442	206	209
Madhya Pradesh (Total)	**57,348**	**46,799**	**43,962**	**31,586**	**30,229**	**30,514**	**32,463**	**32,229**	**19,993**	**24,412**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
General Services	1,214	1,214	1,148	1,003	982	788	895	698	563	257
Social Services	21,913	15,883	16,024	8,863	7,280	5,974	5,572	3,362	3,058	2,081
Economic Services	34,221	29,701	26,791	21,720	21,967	23,752	25,997	28,168	16,373	22,075
Others (Loans & advances)	0	0	0	0	0	0	0	0	0	0
Maharashtra (Total)	**77,548**	**66,308**	**49,106**	**32,029**	**38,385**	**36,594**	**27,821**	**31,826**	**23,908**	**20,664**
General Services	5,580	3,527	2,681	1,496	1,250	1,533	1,048	1,548	1,259	865
Social Services	17,744	12,180	5,946	5,568	5,730	5,165	2,531	3,457	2,697	2,130
Economic Services	53,391	49,893	39,994	24,738	30,892	29,320	23,667	26,104	19,349	17,363
Others (Loans & advances)	833	708	485	227	513	576	576	717	603	306
Manipur (Total)	**2,749**	**3,492**	**3,254**	**2,449**	**1,155**	**1,731**	**1,432**	**1,494**	**1,239**	**1,333**
General Services	141	96	83	61	46	112	106	96	165	209
Social Services	907	1,386	1,303	1,247	570	753	664	413	386	548
Economic Services	1,700	2,003	1,866	1,131	539	866	658	985	687	576
Others (Loans & advances)	0	8	2	10	0	0	3	0	2	0
Meghalaya (Total)	**4,571**	**2,777**	**2,837**	**1,816**	**983**	**1,507**	**1,005**	**1,321**	**1,269**	**1,175**
General Services	169	137	172	132	48	85	50	83	97	82
Social Services	1,123	874	1,194	540	293	360	361	459	290	363
Economic Services	3,257	1,742	1,449	1,119	614	1,030	579	761	865	712
Others (Loans & advances)	22	24	23	25	29	31	16	17	17	17
Mizoram (Total)	**1,279**	**1,324**	**1,007**	**1,129**	**1,455**	**1,909**	**2,041**	**938**	**718**	**930**
General Services	118	83	39	43	95	99	120	49	34	74
Social Services	296	306	458	560	601	762	614	313	212	314
Economic Services	844	936	510	523	677	1,007	1,267	554	472	541
Others (Loans & advances)	22	0	0	3	82	41	40	22	0	1
Nagaland (Total)	**3,123**	**2,705**	**1,896**	**1,678**	**1,216**	**1,601**	**1,275**	**1,076**	**1,059**	**1,023**
General Services	528	447	293	410	166	419	267	133	106	161
Social Services	1,055	1,094	916	508	457	330	486	432	288	351
Economic Services	1,540	1,163	686	759	592	851	522	512	666	511
Others (Loans & advances)	0	0	0	0	0	0	0	0	0	0
Odisha (Total)	**46,064**	**35,507**	**24,411**	**19,546**	**21,537**	**24,652**	**22,984**	**18,725**	**17,427**	**11,433**
General Services	2,812	2,647	1,568	1,568	1,506	1,430	1,865	374	425	390

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Social Services	9,606	8,563	6,002	4,523	5,264	4,545	4,201	3,003	2,929	2,289
Economic Services	32,825	23,791	16,193	13,359	14,659	18,568	16,838	15,257	13,979	8,656
Others (Loans & advances)	820	506	647	95	108	109	80	91	95	98
Punjab (Total)	**4,939**	**8,049**	**9,586**	**5,338**	**18,612**	**3,773**	**3,112**	**45,710**	**9,028**	**3,389**
General Services	259	225	264	211	154	169	180	249	253	252
Social Services	2,205	4,041	2,911	2,251	965	1,047	917	1,087	829	795
Economic Services	2,450	3,755	6,380	2,852	17,463	2,523	1,978	44,333	7,906	2,258
Others (Loans & advances)	25	28	31	24	30	34	38	41	41	84
Rajasthan (Total)	**27,044**	**19,973**	**24,773**	**15,762**	**16,973**	**20,751**	**21,957**	**29,945**	**58,588**	**16,803**
General Services	407	542	484	398	463	588	527	437	441	534
Social Services	9,973	8,851	11,065	7,922	5,775	7,149	7,431	6,433	6,182	6,113
Economic Services	16,664	10,580	13,224	7,441	10,734	13,014	13,999	23,075	51,965	10,157
Others (Loans & advances)	0	0	0	0	0	0	0	0	0	0
Sikkim (Total)	**2,661**	**2,377**	**1,317**	**1,514**	**738**	**1,338**	**1,524**	**737**	**661**	**1,007**
General Services	721	273	229	93	129	73	150	71	64	110
Social Services	1,227	1,058	385	506	266	365	539	245	203	281
Economic Services	713	1,046	702	915	342	899	835	421	394	616
Others (Loans & advances)	1	0	1	0	1	1	0	0	0	0
Tamil Nadu (Total)	**49,345**	**46,791**	**40,651**	**36,902**	**29,654**	**30,789**	**26,720**	**46,756**	**21,326**	**22,122**
General Services	950	1,041	780	937	1,064	858	847	751	1,054	1,064
Social Services	20,674	18,882	17,056	12,418	6,617	9,008	6,967	6,806	5,994	5,209
Economic Services	27,373	26,868	22,815	23,548	21,973	20,923	18,905	39,200	14,279	15,850
Others (Loans & advances)	348	0	0	0	0	0	0	0	0	0
Telangana (Total)	**50,778**	**39,129**	**37,344**	**26,790**	**25,559**	**31,347**	**30,111**	**36,773**	**18,823**	**9,856**
General Services	865	1,208	962	872	739	743	565	567	275	406
Social Services	11,579	8,935	10,907	7,070	7,208	12,238	8,261	5,972	6,931	2,081
Economic Services	38,229	28,953	25,447	18,824	17,538	18,309	21,201	30,132	11,524	7,334
Others (Loans & advances)	106	34	28	25	74	57	84	102	93	35
Tripura (Total)	**2,834**	**2,135**	**1,423**	**835**	**887**	**1,482**	**1,784**	**3,321**	**3,210**	**2,848**
General Services	263	503	226	86	85	98	123	205	148	335
Social Services	957	684	487	354	346	813	960	1,433	718	853

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Economic Services	1,614	947	710	394	454	571	701	1,683	2,343	1,660
Others (Loans & advances)	0	1	1	2	2	1	0	1	1	0
Uttar Pradesh (Total)	**1,18,570**	**103,237**	**73,056**	**53,390**	**62,118**	**68,766**	**40,597**	**76,530**	**73,541**	**55,170**
General Services	6,834	4,464	2,359	1,595	2,802	3,497	2,817	5,843	5,346	4,154
Social Services	40,498	35,833	19,241	12,710	10,737	11,050	11,944	18,495	12,432	13,488
Economic Services	71,186	62,902	51,421	39,065	48,518	54,123	25,748	52,100	55,656	37,426
Others (Loans & advances)	52	39	36	20	60	96	88	92	107	103
Uttarakhand (Total)	**11,106**	**8,288**	**7,881**	**6,576**	**5,540**	**6,368**	**5,991**	**5,119**	**4,301**	**5,090**
General Services	2,360	1,608	1,085	755	362	454	804	72	111	214
Social Services	3,496	2,013	2,262	1,938	1,610	1,094	1,086	953	864	1,231
Economic Services	5,249	4,666	4,534	3,882	3,567	4,820	4,101	4,093	3,324	3,644
Others (Loans & advances)	1	1	0	0	0	0	1	1	1	2
West Bengal (Total)	**29,757**	**22,573**	**18,586**	**15,310**	**17,237**	**24,583**	**19,338**	**12,534**	**13,281**	**10,383**
General Services	577	655	545	546	748	927	1,003	854	705	420
Social Services	10,505	10,254	7,731	5,957	5,894	7,698	7,784	4,523	4,700	4,231
Economic Services	18,675	11,663	10,308	8,806	10,592	15,955	10,549	7,154	7,873	5,731
Others (Loans & advances)	1	1	2	1	2	2	2	3	3	2
Total of All States	**7,84,037**	**6,48,184**	**5,52,637**	**4,37,148**	**4,41,230**	**4,72,463**	**4,15,204**	**5,01,572**	**4,16,178**	**2,96,249**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
General Services	42,644	32,728	26,086	24,576	22,095	21,390	19,843	18,221	19,073	14,928
Social Services	2,47,285	1,91,764	1,62,661	1,21,098	94,538	1,12,474	1,00,896	89,400	74,125	66,049
Economic Services	4,90,973	4,21,447	3,62,389	2,90,701	3,23,449	3,36,765	2,93,135	3,92,127	3,21,277	2,13,916
Others (Loans & advances)	3,136	2,245	1,501	772	1,149	1,834	1,330	1,824	1,703	1,357
Total	**7,84,037**	**6,48,184**	**5,52,637**	**4,37,148**	**4,41,230**	**4,72,463**	**4,15,204**	**5,01,572**	**4,16,178**	**2,96,249**

Annexure 8: Total Sectoral Expenditure of all States (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**2,36,511**	**2,10,273**	**1,77,674**	**1,73,367**	**1,55,073**	**1,50,390**	**1,37,485**	**1,31,923**	**1,10,795**	**1,27,482**
General Services	68,711	65,302	59,112	56,488	48,974	41,065	39,384	33,091	28,753	29,073
Social Services	1,09,868	89,096	75,761	71,346	70,302	68,383	63,958	52,871	49,181	45,321
Economic Services	57,902	55,840	42,764	45,482	35,752	40,645	33,996	45,803	32,725	52,865
Grants in Aid	21	20	20	20	16	41	86	93	116	126
Others (Loans & advances)	9	16	16	31	29	256	62	64	21	94
Arunachal Pradesh (Total)	**29,031**	**25,529**	**22,338**	**18,216**	**15,928**	**18,177**	**14,093**	**10,949**	**10,369**	**8,645**
General Services	7,573	6,850	6,452	4,961	4,489	4,885	4,030	2,881	2,864	2,184
Social Services	8,576	7,263	7,110	5,006	4,981	5,699	4,806	3,626	2,979	2,791
Economic Services	12,879	11,414	8,773	8,244	6,454	7,587	5,255	4,439	4,524	3,666
Grants in Aid	-	-	-	-	-	-	-	-	-	-
Others (Loans & advances)	2	2	3	4	3	5	3	2	3	4
Assam (Total)	**1,15,672**	**1,18,153**	**1,02,778**	**77,007**	**79,319**	**68,261**	**63,428**	**55,364**	**39,962**	**43,621**
General Services	41,172	36,405	37,232	23,410	22,857	21,523	22,409	17,323	12,732	13,057
Social Services	48,121	54,542	36,183	31,368	30,747	27,501	24,221	24,251	18,339	18,661
Economic Services	26,045	26,684	29,051	21,850	25,348	18,892	16,662	13,131	8,517	10,910
Grants in Aid	333	516	306	377	366	274	125	652	375	994
Others (Loans & advances)	1	5	7	-	1	71	11	7	-	1
Bihar (Total)	**2,29,103**	**2,17,553**	**1,84,377**	**1,58,816**	**1,38,987**	**1,47,426**	**1,31,774**	**1,22,087**	**1,08,203**	**91,089**
General Services	64,882	59,284	52,446	47,626	44,016	42,002	36,139	32,697	31,589	28,157
Social Services	91,829	95,712	81,951	70,736	61,217	62,837	50,027	44,329	38,684	33,387
Economic Services	72,379	62,529	49,951	40,421	33,736	42,560	45,585	45,035	37,902	29,528
Grants in Aid	-	-	-	2	2	4	4	4	4	4
Others (Loans & advances)	13	27	29	32	16	22	18	21	23	13
Chhattisgarh (Total)	**1,30,471**	**98,691**	**85,838**	**79,108**	**82,100**	**73,555**	**66,600**	**57,908**	**51,811**	**46,194**
General Services	27,124	23,580	21,727	20,095	19,289	15,536	13,373	11,684	10,772	9,310
Social Services	46,702	36,843	31,383	28,001	28,611	25,319	27,117	23,973	18,190	16,972
Economic Services	55,347	37,126	31,616	29,886	33,079	31,805	24,744	21,100	21,948	18,934
Grants in Aid	1,298	1,143	1,113	1,125	1,120	895	1,365	1,151	900	979

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Goa (Total)	**20,423**	**18,314**	**16,912**	**14,091**	**13,297**	**13,235**	**12,671**	**10,508**	**10,045**	**8,647**
General Services	6,263	5,912	5,358	4,581	4,243	4,308	3,926	3,077	2,834	2,676
Social Services	7,215	6,235	6,487	5,132	4,936	4,986	4,841	3,777	3,526	3,082
Economic Services	6,942	6,164	5,066	4,378	4,117	3,939	3,902	3,651	3,682	2,872
Grants in Aid	-	-	-	-	-	-	-	-	-	14
Others (Loans & advances)	2	2	1	1	1	1	2	3	2	3
Gujarat (Total)	**2,47,632**	**2,16,508**	**1,89,677**	**1,78,718**	**1,67,861**	**1,62,583**	**1,45,004**	**1,26,728**	**1,20,624**	**1,11,160**
General Services	67,858	62,089	56,973	52,558	49,863	48,439	42,273	36,427	33,684	30,891
Social Services	1,03,316	89,068	77,552	68,564	66,256	61,905	56,117	51,358	48,683	43,941
Economic Services	75,836	64,820	54,708	57,157	51,278	51,823	46,086	38,465	37,641	35,742
Grants in Aid	555	477	412	390	415	365	474	416	559	536
Others (Loans & advances)	67	55	33	49	49	51	56	62	56	50
Haryana (Total)	**1,33,172**	**1,20,533**	**1,10,437**	**96,742**	**1,03,823**	**93,218**	**88,190**	**79,781**	**79,395**	**53,676**
General Services	46,039	42,622	38,510	35,122	32,470	28,884	27,180	22,030	19,174	17,056
Social Services	50,184	48,290	46,399	39,150	36,960	33,548	31,234	27,059	23,079	21,019
Economic Services	36,852	29,537	25,429	22,268	34,325	30,510	29,265	30,198	36,573	15,162
Grants in Aid	-	-	-	-	-	222	391	424	293	145
Others (Loans & advances)	97	84	98	202	69	55	121	69	275	296
Himachal Pradesh (Total)	**50,469**	**50,564**	**42,602**	**39,164**	**36,362**	**34,493**	**31,311**	**32,133**	**25,631**	**22,734**
General Services	19,503	18,060	14,290	13,624	12,539	11,665	11,202	9,936	8,877	7,687
Social Services	19,067	19,370	15,808	14,582	13,306	12,671	11,480	10,652	8,772	7,976
Economic Services	11,890	13,120	12,494	10,946	10,501	10,139	8,617	11,527	7,957	7,056
Grants in Aid	-	6	8	9	10	9	10	10	10	9
Others (Loans & advances)	9	7	3	3	6	8	3	7	13	7
Jharkhand (Total)	**1,01,537**	**84,909**	**73,618**	**71,109**	**66,501**	**62,828**	**64,756**	**57,285**	**52,192**	**38,162**
General Services	26,559	24,134	22,289	20,674	19,953	18,447	17,365	13,614	12,573	10,949
Social Services	35,350	32,863	26,251	24,861	22,902	20,425	21,135	20,136	15,910	12,845
Economic Services	39,595	27,871	25,045	25,570	23,593	23,910	26,201	23,483	23,658	14,350
Grants in Aid	-	-	-	-	1	-	-	-	-	-
Others (Loans & advances)	33	41	32	4	53	47	56	52	50	17

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Karnataka (Total)	**2,99,207**	**2,76,183**	**2,61,512**	**2,24,129**	**2,13,856**	**2,03,447**	**1,78,241**	**1,62,006**	**1,38,398**	**1,23,812**
General Services	78,672	73,467	63,609	56,224	49,603	43,482	35,461	32,325	31,790	28,883
Social Services	1,08,827	95,334	95,802	74,666	76,626	80,169	68,507	63,120	51,948	43,917
Economic Services	1,05,465	1,01,715	95,480	87,553	81,197	74,358	67,778	60,869	48,492	44,988
Grants in Aid	6,229	5,662	6,616	5,681	6,425	5,425	6,490	5,686	6,076	6,011
Others (Loans & advances)	15	4	5	5	6	11	5	6	91	13
Kerala (Total)	**1,59,506**	**1,58,738**	**1,63,226**	**1,38,884**	**1,14,385**	**1,20,069**	**1,10,237**	**1,02,382**	**87,031**	**76,744**
General Services	78,432	70,139	70,380	50,621	55,661	51,025	45,792	41,406	36,342	31,568
Social Services	46,964	53,345	54,114	47,243	35,143	40,171	37,458	35,113	28,725	24,681
Economic Services	24,432	25,039	29,052	31,518	17,503	19,616	19,725	19,941	17,856	13,889
Grants in Aid	9,021	9,563	9,660	9,492	6,064	8,899	7,197	5,481	3,903	6,398
Others (Loans & advances)	657	653	20	10	14	360	65	442	206	209
Madhya Pradesh (Total)	**2,78,886**	**2,46,694**	**2,25,023**	**1,96,319**	**1,80,673**	**1,72,663**	**1,62,709**	**1,51,766**	**1,19,764**	**1,06,785**
General Services	64,044	56,021	50,609	48,888	40,809	38,901	32,995	28,601	26,263	22,622
Social Services	1,14,920	97,968	87,667	77,620	71,505	64,681	63,918	51,304	45,709	34,148
Economic Services	91,406	84,828	79,622	63,911	62,460	61,410	58,732	65,053	41,902	45,790
Grants in Aid	8,517	7,878	7,125	5,900	5,900	7,672	7,065	6,807	5,891	4,225
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Maharashtra (Total)	**5,21,898**	**4,73,922**	**3,98,792**	**3,42,639**	**3,38,690**	**3,03,616**	**2,69,392**	**2,45,055**	**2,14,282**	**1,98,217**
General Services	1,45,455	1,34,118	1,24,426	1,05,350	1,01,300	86,298	79,583	73,157	65,629	61,351
Social Services	2,06,968	1,75,509	1,48,469	1,27,591	1,28,677	1,14,556	95,585	93,739	85,014	79,082
Economic Services	1,36,754	1,30,713	99,449	89,074	86,935	82,079	77,856	69,947	57,401	55,050
Grants in Aid	31,889	32,874	25,963	20,396	21,264	20,107	15,793	7,495	5,635	2,428
Others (Loans & advances)	833	708	485	227	513	576	576	717	603	306
Manipur (Total)	**16,571**	**17,651**	**15,896**	**14,877**	**11,394**	**11,480**	**10,706**	**9,679**	**8,622**	**8,600**
General Services	7,363	6,744	5,982	5,116	4,491	4,093	3,773	3,517	3,116	2,960
Social Services	5,010	5,794	4,860	4,575	3,487	3,414	3,233	2,470	2,360	2,576
Economic Services	3,706	4,747	4,501	4,552	2,861	3,399	3,162	3,328	2,797	2,588
Grants in Aid	491	359	552	623	555	573	534	364	348	476
Others (Loans & advances)	-	8	2	10	-	-	3	-	2	-
Meghalaya (Total)	**21,155**	**17,641**	**16,457**	**13,315**	**10,548**	**11,763**	**9,428**	**9,658**	**7,617**	**7,427**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
General Services	5,665	5,228	4,626	4,133	3,716	3,621	2,877	2,563	2,353	2,104
Social Services	7,153	6,486	6,449	4,887	4,017	4,460	3,509	3,558	2,685	2,733
Economic Services	8,315	5,903	5,360	4,270	2,787	3,650	3,027	3,518	2,562	2,572
Grants in Aid	-	-	-	-	-	-	-	-	-	-
Others (Loans & advances)	22	24	23	25	29	31	16	17	17	17
Mizoram (Total)	**12,116**	**11,416**	**9,564**	**9,644**	**10,909**	**9,415**	**8,922**	**7,168**	**6,289**	**6,582**
General Services	4,386	3,914	3,181	3,274	3,256	2,794	2,359	2,146	1,951	1,824
Social Services	4,505	3,980	3,796	3,738	3,994	3,696	3,221	2,614	2,432	2,475
Economic Services	3,204	3,523	2,588	2,629	3,577	2,883	3,302	2,386	1,906	2,283
Grants in Aid	-	-	-	-	-	-	-	-	-	-
Others (Loans & advances)	22	-	-	3	82	41	40	22	-	1
Nagaland (Total)	**17,943**	**16,115**	**13,713**	**12,730**	**12,853**	**12,521**	**11,466**	**9,728**	**8,641**	**7,785**
General Services	7,746	7,268	6,037	5,510	5,595	5,437	4,586	4,029	3,729	3,294
Social Services	5,373	4,840	4,294	3,647	3,487	3,489	3,045	2,727	2,382	2,206
Economic Services	4,824	4,007	3,381	3,573	3,770	3,594	3,835	2,972	2,531	2,285
Grants in Aid	-	-	-	-	-	-	-	-	-	-
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Odisha (Total)	**1,94,896**	**1,66,513**	**1,33,999**	**1,14,857**	**1,20,674**	**1,10,008**	**94,821**	**83,766**	**76,233**	**62,569**
General Services	44,291	49,968	34,538	29,839	30,107	25,483	22,126	17,088	15,484	14,919
Social Services	72,954	61,061	53,314	44,424	48,781	40,972	33,758	30,603	27,572	23,253
Economic Services	75,280	53,394	43,985	39,168	40,245	42,082	37,595	34,971	32,167	23,481
Grants in Aid	1,550	1,584	1,513	1,330	1,434	1,363	1,263	1,012	916	817
Others (Loans & advances)	820	506	647	95	108	109	80	91	95	98
Punjab (Total)	**1,22,346**	**1,21,710**	**1,06,223**	**91,683**	**94,472**	**79,177**	**65,577**	**1,01,006**	**59,101**	**50,002**
General Services	57,377	54,228	47,504	43,464	38,768	37,100	34,680	28,737	24,966	23,295
Social Services	34,166	32,890	28,245	23,926	20,449	19,367	16,387	16,759	15,727	14,524
Economic Services	27,482	30,751	26,584	18,297	32,014	20,411	13,172	54,551	17,662	11,495
Grants in Aid	3,296	3,812	3,859	5,971	3,210	2,265	1,301	918	706	604
Others (Loans & advances)	25	28	31	24	30	34	38	41	41	84
Rajasthan (Total)	**2,69,275**	**2,46,452**	**2,34,563**	**1,94,071**	**1,93,458**	**1,87,524**	**1,67,799**	**1,57,085**	**1,64,827**	**1,11,345**
General Services	78,085	72,417	65,890	60,542	56,649	54,952	43,977	39,640	31,457	28,402

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Social Services	1,11,857	99,019	96,119	81,932	74,088	72,836	60,495	55,805	49,530	43,866
Economic Services	79,333	75,016	72,554	51,597	62,720	59,736	63,326	61,640	83,839	39,077
Grants in Aid	-	-	-	-	-	-	-	-	-	-
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Sikkim (Total)	**10,882**	**10,008**	**7,986**	**7,883**	**6,923**	**6,565**	**5,676**	**4,525**	**4,306**	**4,738**
General Services	4,003	3,256	2,787	2,509	2,549	2,033	1,678	1,492	1,308	1,698
Social Services	4,116	3,872	2,856	2,937	2,520	2,437	2,071	1,580	1,439	1,561
Economic Services	2,666	2,781	2,232	2,343	1,770	2,027	1,863	1,398	1,520	1,437
Grants in Aid	96	99	110	93	84	66	63	56	39	42
Others (Loans & advances)	1	-	1	-	1	1	-	-	-	-
Tamil Nadu (Total)	**3,59,063**	**3,26,755**	**2,94,681**	**2,73,304**	**2,40,089**	**2,27,990**	**1,94,594**	**1,99,951**	**1,62,319**	**1,50,950**
General Services	1,14,286	1,00,138	85,674	79,930	79,201	73,308	61,298	52,204	46,566	42,719
Social Services	1,21,920	1,07,850	1,05,805	1,02,223	80,616	79,210	66,757	62,103	60,801	55,558
Economic Services	98,946	98,843	83,713	75,357	64,583	60,592	55,067	73,180	44,222	42,693
Grants in Aid	23,564	19,926	19,489	15,796	15,688	14,880	11,470	12,466	10,732	9,980
Others (Loans & advances)	348	-	-	-	-	-	-	-	-	-
Telangana (Total)	**2,19,292**	**1,92,536**	**1,74,147**	**1,50,002**	**1,34,357**	**1,28,430**	**1,15,476**	**1,18,205**	**94,719**	**60,529**
General Services	56,511	51,233	45,395	40,349	37,180	34,942	31,437	25,692	23,522	14,570
Social Services	70,189	66,499	64,088	55,470	53,041	51,959	45,520	41,258	37,397	20,834
Economic Services	92,487	74,771	64,637	54,159	44,062	41,466	38,401	51,082	33,567	24,978
Grants in Aid	-	-	-	-	-	5	33	72	140	112
Others (Loans & advances)	106	34	28	25	74	57	84	102	93	35
Tripura (Total)	**21,176**	**19,874**	**17,548**	**15,203**	**14,264**	**13,371**	**12,141**	**12,176**	**11,078**	**10,291**
General Services	7,782	7,464	6,802	5,945	5,765	5,212	4,522	3,708	3,193	3,011
Social Services	8,563	8,402	7,166	6,259	5,824	5,805	5,210	5,116	4,029	4,037
Economic Services	4,392	3,681	3,272	2,711	2,405	2,120	2,181	3,154	3,657	3,063
Grants in Aid	439	326	308	287	268	234	228	198	198	180
Others (Loans & advances)	-	1	1	2	2	1	-	1	1	-
Uttar Pradesh (Total)	**5,48,358**	**4,83,215**	**4,10,637**	**3,51,933**	**3,60,951**	**3,70,494**	**3,06,821**	**3,13,122**	**2,86,277**	**2,26,197**
General Services	1,61,653	1,49,152	1,35,880	1,20,653	1,20,477	1,34,554	1,08,599	94,098	77,574	68,460
Social Services	1,91,484	1,74,761	1,40,228	1,22,437	1,14,586	1,02,362	96,196	1,10,356	94,918	74,394

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Economic Services	1,71,455	1,41,265	1,17,994	94,616	1,11,327	1,21,382	90,383	97,934	1,03,537	72,311
Grants in Aid	23,713	18,000	16,500	14,208	14,500	12,100	11,555	10,642	10,140	10,931
Others (Loans & advances)	52	39	36	20	60	96	88	92	107	103
Uttarakhand (Total)	**58,380**	**52,061**	**46,810**	**43,667**	**38,399**	**38,564**	**35,074**	**30,391**	**27,387**	**26,254**
General Services	19,939	18,497	16,753	15,581	14,206	13,979	13,213	10,006	8,521	7,616
Social Services	23,149	20,169	17,835	16,700	14,203	13,303	12,015	11,482	10,791	10,455
Economic Services	12,734	11,353	10,682	9,453	8,271	9,822	8,377	7,996	7,307	7,500
Grants in Aid	2,557	2,041	1,540	1,932	1,717	1,459	1,469	906	767	681
Others (Loans & advances)	1	1	-	-	-	-	1	1	1	2
West Bengal (Total)	**2,55,716**	**2,45,412**	**2,28,746**	**1,93,231**	**1,79,812**	**1,80,957**	**1,60,415**	**1,46,452**	**1,32,108**	**1,14,035**
General Services	84,853	79,909	79,040	71,230	62,679	57,792	53,419	50,985	46,394	43,132
Social Services	1,13,536	1,25,823	1,10,206	84,804	78,983	76,462	67,375	61,590	52,089	44,387
Economic Services	56,605	39,271	39,143	36,747	37,697	46,211	39,131	33,310	32,846	25,888
Grants in Aid	721	408	354	450	450	489	488	564	776	627
Others (Loans & advances)	1	1	2	1	2	2	2	3	3	2
Total of All States	**46,80,684**	**42,43,920**	**37,65,774**	**32,94,708**	**31,35,958**	**30,12,219**	**26,74,809**	**25,48,787**	**22,18,024**	**19,04,273**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
General Services	13,96,223	12,87,396	11,63,503	10,28,297	9,70,708	9,11,761	7,99,653	6,94,155	6,14,010	5,53,466
Social Services	17,71,883	16,22,885	14,36,197	12,43,824	11,60,244	11,02,624	9,79,192	9,13,330	8,02,891	6,90,678
Economic Services	13,95,152	12,26,703	10,69,125	9,37,732	9,24,367	9,18,652	8,27,229	8,84,061	7,50,897	6,12,453
Grants in Aid	1,14,291	1,04,691	95,448	84,083	79,490	77,348	67,405	55,417	48,523	46,319
Others (Loans & advances)	3,136	2,245	1,501	772	1,149	1,834	1,330	1,824	1,703	1,357
Total	**46,80,684**	**42,43,920**	**37,65,774**	**32,94,708**	**31,35,958**	**30,12,219**	**26,74,809**	**25,48,787**	**22,18,024**	**19,04,273**

Annexure 9: Personal Deposit Account (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh										
Opening Balance as on 01 April	11,225	13,467	25,797	7,277	545	138#	561	506	527	218
Net Increase/Decrease	267	-2,242	-12,330	18,520	6,732	407	-286	55	-20	309
Closing Balance as on 31 March	**11,492**	**11,225**	**13,467**	**25,797**	**7,277**	**545**	**275**	**561**	**506**	**527**
Arunachal Pradesh										
Opening Balance as on 01 April	0	0	0	0	0	0	0	0	0	0
Net Increase/Decrease	0	0	0	0	0	0	0	0	0	0
Closing Balance as on 31 March	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Assam										
Opening Balance as on 01 April	0	0	1	1	1	1	1	1	10	14
Net Increase/Decrease	0	0	0	0	0	0	0	0	-9	-4
Closing Balance as on 31 March	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**1**	**10**
Bihar										
Opening Balance as on 01 April	3,866	4,048	3,821	3,300	4,371	5,882	4,459	4,212	3,561	3,320
Net Increase/Decrease	-1,679	-182	227	520	-1,071	-1,511	1,424	247	651	240
Closing Balance as on 31 March	**2,187**	**3,866**	**4,048**	**3,821**	**3,300**	**4,371**	**5,882**	**4,459**	**4,212**	**3,561**
Chhattisgarh										
Opening Balance as on 01 April	1,364	1,404	1,561	1,585	1,891	1,757	1,892	1,696	1,631	1,666
Net Increase/Decrease	-11	-40	-157	-24	-306	134	-135	196	66	-35
Closing Balance as on 31 March	**1,353**	**1,364**	**1,404**	**1,561**	**1,585**	**1,891**	**1,757**	**1,892**	**1,696**	**1,631**
Goa										
Opening Balance as on 01 April	103	99	119	123	109	85	67	37	22	9
Net Increase/Decrease	1	4	-20	-4	14	24	18	30	15	12
Closing Balance as on 31 March	**104**	**103**	**99**	**119**	**123**	**109**	**85**	**67**	**37**	**22**
Gujarat										
Opening Balance as on 01 April	818	990	1,004	795	581	447	395	411	362	284
Net Increase/Decrease	4,223	-172	-14	208	214	134	52	-16	49	78
Closing Balance as on 31 March	**5,040**	**818**	**990**	**1,004**	**795**	**581**	**447**	**395**	**411**	**362**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Haryana										
Opening Balance as on 01 April	3,727	3,720	1,871	611	1,327	249	235	233	232	237
Net Increase/Decrease	3,182	7	1,849	1,260	-716	1,078	14	2	0	-4
Closing Balance as on 31 March	**6,908**	**3,727**	**3,720**	**1,871**	**611**	**1,327**	**249**	**235**	**233**	**232**
Himachal Pradesh										
Opening Balance as on 01 April	2	2	2	3	2	3	2	2	2	2
Net Increase/Decrease	1	0	0	-1	0	0	0	0	0	0
Closing Balance as on 31 March	**3**	**2**	**2**	**2**	**3**	**2**	**3**	**2**	**2**	**2**
Jharkhand										
Opening Balance as on 01 April	2,369	2,018	1,747	1,156	0	0	0	0	0	0
Net Increase/Decrease	841	351	272	591	1,156	0	0	0	0	0
Closing Balance as on 31 March	**3,210**	**2,369**	**2,018**	**1,747**	**1,156**	**0**	**0**	**0**	**0**	**0**
Karnataka										
Opening Balance as on 01 April	29,510	4,106	3,989	4,422	4,085	2,742	2,942	2,736	2,428	2,297
Net Increase/Decrease	3,325	25,404	116	-432	336	1,344	-201	207	307	131
Closing Balance as on 31 March	**32,835**	**29,510**	**4,106**	**3,989**	**4,422**	**4,085**	**2,742**	**2,942**	**2,736**	**2,428**
Kerala										
Opening Balance as on 01 April	4	59	68	67	79	98	126	194	115	127
Net Increase/Decrease	-33	-55	-9	1	-11	-19	-28	-68	79	-12
Closing Balance as on 31 March	**-29**	**4**	**59**	**68**	**67**	**79**	**98**	**126**	**194**	**115**
Madhya Pradesh										
Opening Balance as on 01 April	2,354	2,636	4,963	6,269	3,938	5,370	5,350	3,232	2,704	1,785
Net Increase/Decrease	-3,271	-283	-2,326	-1,306	2,330	-1,432	20	2,118	527	920
Closing Balance as on 31 March	**-917**	**2,354**	**2,636**	**4,963**	**6,269**	**3,938**	**5,370**	**5,350**	**3,232**	**2,704**
Maharashtra										
Opening Balance as on 01 April	11,254	10,523	10,806	10,318	10,954	12,229	13,335	11,160	9,726	9,255
Net Increase/Decrease	5,127	732	-283	488	-636	-1,276	-1,105	2,174	1,434	471
Closing Balance as on 31 March	**16,382**	**11,254**	**10,523**	**10,806**	**10,318**	**10,954**	**12,229**	**13,335**	**11,160**	**9,726**
Manipur										
Opening Balance as on 01 April	3	3	3	3	3	3	2	2	2	62

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Net Increase/Decrease	0	0	0	0	0	0	0	0	0	-60
Closing Balance as on 31 March	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**2**	**2**	**2**
Meghalaya										
Opening Balance as on 01 April	18	18	17	16	16	19	6	6	5	5
Net Increase/Decrease	137	0	1	1	0	-2	12	1	0	1
Closing Balance as on 31 March	**155**	**18**	**18**	**17**	**16**	**16**	**19**	**6**	**6**	**5**
Mizoram										
Opening Balance as on 01 April	0	0	0	0	0	0	0	0	0	0
Net Increase/Decrease	0	0	0	0	0	0	0	0	0	0
Closing Balance as on 31 March	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Nagaland										
Opening Balance as on 01 April	0	0	0	0	0	0	0	0	0	0
Net Increase/Decrease	0	0	0	0	0	0	0	0	0	0
Closing Balance as on 31 March	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Odisha										
Opening Balance as on 01 April	7,177	4,357	2,753	18,272	15,654	12,394	456	695	704	669
Net Increase/Decrease	4,349	2,820	1,604	-15,519	2,618	3,260	11,937	-239	-9	35
Closing Balance as on 31 March	**11,526**	**7,177**	**4,357**	**2,753**	**18,272**	**15,654**	**12,394**	**456**	**695**	**704**
Punjab										
Opening Balance as on 01 April	50	48	44	44	40	38	34	35	64	35
Net Increase/Decrease	11	2	3	0	4	2	3	0	-30	30
Closing Balance as on 31 March	**61**	**50**	**48**	**44**	**44**	**40**	**38**	**34**	**35**	**64**
Rajasthan										
Opening Balance as on 01 April	14,114	18,221	14,383	16,289	13,326	9,539	5,196	3,542	2,839	2,862
Net Increase/Decrease	-351	-4,107	3,838	-1,906	2,963	3,787	4,342	1,654	704	-23
Closing Balance as on 31 March	**13,763**	**14,114**	**18,221**	**14,383**	**16,289**	**13,326**	**9,539**	**5,196**	**3,542**	**2,839**
Sikkim										
Opening Balance as on 01 April	0	0	0	0	0	0	0	0	0	0
Net Increase/Decrease	0	0	0	0	0	0	0	0	0	0
Closing Balance as on 31 March	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Tamil Nadu										
Opening Balance as on 01 April	1,564	1,557	1,517	1,571	411	550	-442	-209	231	201
Net Increase/Decrease	-1,527	6	40	-54	1,160	-139	992	-233	-441	31
Closing Balance as on 31 March	**37**	**1,564**	**1,557**	**1,517**	**1,571**	**411**	**550**	**-442**	**-209**	**231**
Telangana										
Opening Balance as on 01 April	142	121	167	32	70	43#	-33	-8	-22	0
Net Increase/Decrease	15	21	-46	135	-39	27	12	-25	14	-22
Closing Balance as on 31 March	**157**	**142**	**121**	**167**	**32**	**70**	**-22**	**-33**	**-8**	**-22**
Tripura										
Opening Balance as on 01 April	350	416	476	328	117	0	0	0	0	0
Net Increase/Decrease	-29	-66	-60	148	211	117	0	0	0	0
Closing Balance as on 31 March	**321**	**350**	**416**	**476**	**328**	**117**	**0**	**0**	**0**	**0**
Uttar Pradesh										
Opening Balance as on 01 April	7	6	6	5	8	3	4	2	2	2
Net Increase/Decrease	2	1	0	0	-3	5	-1	1	1	-1
Closing Balance as on 31 March	**9**	**7**	**6**	**6**	**5**	**8**	**3**	**4**	**2**	**2**
Uttarakhand										
Opening Balance as on 01 April	129	188	156	200	180	236	185	229	265	200
Net Increase/Decrease	-132	-59	33	-45	20	-55	50	-44	-36	65
Closing Balance as on 31 March	**-2**	**129**	**188**	**156**	**200**	**180**	**236**	**185**	**229**	**265**
West Bengal										
Opening Balance as on 01 April	3,014	3,197	3,465	5,240	5,466	4,282	5,141	4,769	3,721	3,435
Net Increase/Decrease	-16	-183	-268	-1,774	-226	1,184	-859	371	1,048	286
Closing Balance as on 31 March	**2,998**	**3,014**	**3,197**	**3,465**	**5,240**	**5,466**	**4,282**	**5,141**	**4,769**	**3,721**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Opening Balance as on 01 April	93,163	71,203	78,734	77,927	63,175	56,106	39,916	33,484	29,133	26,685
Net Increase/Decrease	14,432	21,960	-7,531	807	14,751	7,069	16,262	6,432	4,351	2,447
Closing Balance as on 31 March	**1,07,596**	**93,163**	**71,203**	**78,734**	**77,927**	**63,175**	**56,178**	**39,916**	**33,484**	**29,132**

Note: In some of the financial years, minus closing balances in Kerala, Madhya Pradesh, Tamil Nadu, Telangana and Uttarakhand were due to non-inclusion of PD Accounts pertaining to Public Works division in the opening balance, which got cleared during the course of financial year.

Annexure 10: Abstract Contingent Bills as on 31st March (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh	334	1,314	1,531	1,439	1,263	968	226	280	707	1,059
Arunachal Pradesh	0	1	0	0	0	4	3	4	12	19
Assam	748	900	958	1,051	870	966	679	567	661	1,227
Bihar	9,206	7,489	7,630	13,460	9,155	5,771	6,163	4,751	12,074	5,381
Chhattisgarh	29	307	187	296	202	185	133	25	646	79
Goa	196	125	93	186	108	142	93	96	166	190
Gujarat	289	444	273	553	366	440	515	495	430	583
Haryana	370	306	540	772	687	103	57	39	28	3
Himachal Pradesh	0	0	0	0	0	0	0	0	0	0
Jharkhand	4,892	6,115	6,094	6,019	6,444	5,479	5,341	5,651	5,471	4,886
Karnataka	46	73	64	126	97	93	84	85	221	218
Kerala	121	1,951	1,949	0	0	0	1	1	0	2
Madhya Pradesh	0	0	0	0	0	0	0	0	8	8
Maharashtra	3,675	4,186	4,317	3,427	2,428	1,964	1,129	951	863	1,001
Manipur	7,380	5,294	3,136	2,005	1,677	1,714	1,648	1,709	1,561	1,592
Meghalaya	75	98	5	63	94	88	36	5	8	4
Mizoram	472	248	4	85	86	105	12	24	30	64
Nagaland	613	555	533	562	549	527	396	289	237	186
Odisha	103	108	168	82	170	213	37	80	44	64
Punjab	2,805	5,768	4,082	2,627	1,792	3,083	762	702	2,045	2,629
Rajasthan	81	21	33	31	55	62	429	372	274	289
Sikkim	63	52	59	75	68	121	78	66	69	73
Tamil Nādu	216	152	318	612	367	426	262	184	233	211
Telangana	411	191	159	273	610	340	280	475	459	509
Tripura	23	24	33	65	70	89	98	111	0	176
Uttar Pradesh	3	9	18	16	17	19	33	139	301	237
Uttarakhand	18	11	27	3	3	1	1	8	4	9
West Bengal	662	1238	1,638	3,400	3,077	2,172	3,640	2,357	3,075	1,587
Total of all States	**32,829**	**36,979**	**33,484**	**37,229**	**30,256**	**25,073**	**22,135**	**19,464**	**29,628**	**22,285**

Annexure 11: Committed Expenditure of the States (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**89,038**	**84,659**	**73,205**	**67,033**	**61,541**	**55,497**	**52,748**	**46,012**	**40,039**	**39,432**
Salaries / Payroll	37,860	36,583	30,713	29,545	26,503	24,864	22,666	21,442	18,941	19,453
Pension and retirement benefits	21,696	22,584	20,327	17,470	17,385	15,291	16,236	12,872	11,249	9,972
Interest Payments	29,481	25,492	22,165	20,018	17,653	15,342	13,847	11,697	9,848	10,007
Arunachal Pradesh (Total)	**6,945**	**8,733**	**7,708**	**6,896**	**6,414**	**5,793**	**5,826**	**4,607**	**4,069**	**3,685**
Salaries / Payroll	4,112	6,233	5,568	5,058	4,917	4,372	4,435	3,567	3,098	2,853
Pension and retirement benefits	1,975	1,665	1,362	1,086	882	894	924	641	555	481
Interest Payments	858	835	778	752	615	526	467	399	416	351
Assam (Total)	**55,600**	**51,311**	**48,990**	**39,864**	**38,379**	**35,469**	**35,420**	**27,716**	**26,143**	**24,589**
Salaries / Payroll	29,807	28,030	25,715	24,336	24,331	23,512	23,927	18,188	17,539	17,018
Pension and retirement benefits	17,654	16,407	17,224	10,329	9,609	8,112	8,287	6,565	5,985	5,237
Interest Payments	8,139	6,875	6,051	5,199	4,439	3,844	3,205	2,964	2,618	2,334
Bihar (Total)	**70,283**	**63,108**	**57,604**	**53,961**	**48,520**	**46,067**	**41,126**	**36,483**	**33,872**	**32,081**
Salaries / Payroll	28,386	24,816	23,525	21,842	20,418	19,968	17,779	15,784	14,924	14,607
Pension and retirement benefits	24,291	23,108	20,258	19,635	17,110	16,028	14,293	12,508	11,850	11,345
Interest Payments	17,606	15,184	13,822	12,484	10,991	10,071	9,054	8,191	7,098	6,129
Chhattisgarh (Total)	**43,698**	**39,128**	**36,654**	**33,884**	**32,607**	**26,256**	**19,934**	**17,375**	**16,279**	**14,395**
Salaries / Payroll	27,788	25,085	23,037	21,115	20,999	17,175	12,912	11,202	10,612	9,419
Pension and retirement benefits	9,112	7,661	7,472	7,136	6,638	5,429	3,924	3,486	3,519	3,250
Interest Payments	6,798	6,382	6,144	5,633	4,970	3,653	3,098	2,687	2,149	1,727
Goa (Total)	**8,209**	**7,699**	**6,887**	**5,925**	**5,672**	**5,406**	**5,206**	**4,099**	**3,746**	**3,447**
Salaries / Payroll	4,020	3,764	3,256	2,922	2,894	2,763	2,798	2,107	1,955	1,779
Pension and retirement benefits	2,300	2,119	1,848	1,412	1,313	1,299	1,164	844	717	660
Interest Payments	1,889	1,816	1,783	1,590	1,465	1,344	1,244	1,148	1,075	1,008
Gujarat (Total)	**67,283**	**61,322**	**57,288**	**54,369**	**51,238**	**49,521**	**43,418**	**37,822**	**34,069**	**31,664**
Salaries / Payroll	15,736	13,533	11,940	11,596	11,126	11,042	10,485	8,722	7,806	7,533
Pension and retirement benefits	24,371	22,435	20,160	18,570	17,663	18,295	13,979	11,303	9,963	9,185
Interest Payments	27,176	25,354	25,188	24,203	22,449	20,183	18,954	17,797	16,300	14,946
Haryana (Total)	**63,100**	**58,813**	**53,464**	**49,637**	**46,922**	**41,675**	**39,073**	**33,207**	**28,723**	**25,686**
Salaries / Payroll	27,999	26,314	24,486	22,809	22,501	19,983	18,329	17,006	15,025	14,156

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Pension and retirement benefits	13,497	12,404	10,617	9,713	8,833	8,140	8,783	5,659	5,413	4,602
Interest Payments	21,605	20,096	18,362	17,115	15,588	13,551	11,961	10,542	8,284	6,928
Himachal Pradesh (Total)	**30,751**	**29,682**	**23,030**	**22,202**	**21,201**	**19,952**	**19,016**	**16,829**	**14,942**	**13,959**
Salaries / Payroll	15,047	15,569	11,990	11,641	11,477	10,956	10,519	9,356	7,950	8,195
Pension and retirement benefits	10,056	9,284	6,399	6,088	5,490	4,975	4,709	4,114	3,836	2,914
Interest Payments	5,648	4,829	4,641	4,472	4,234	4,022	3,788	3,359	3,155	2,849
Jharkhand (Total)	**31,538**	**28,945**	**27,880**	**25,472**	**24,144**	**22,981**	**21,796**	**17,234**	**15,529**	**13,809**
Salaries / Payroll	15,684	14,903	13,979	12,885	12,832	12,138	11,221	8,927	8,218	7,417
Pension and retirement benefits	9,014	7,803	7,614	6,797	6,005	5,991	5,913	4,135	3,990	3,463
Interest Payments	6,839	6,238	6,286	5,790	5,308	4,852	4,662	4,172	3,320	2,929
Karnataka (Total)	**76,093**	**70,263**	**62,708**	**55,640**	**51,496**	**43,969**	**36,174**	**33,131**	**31,171**	**28,437**
Salaries / Payroll	20,408	17,817	17,058	14,783	14,573	13,437	10,561	9,803	9,174	8,915
Pension and retirement benefits	24,859	24,020	20,666	18,936	18,404	15,109	11,684	11,295	11,251	10,118
Interest Payments	30,826	28,427	24,984	21,920	18,519	15,423	13,930	12,033	10,746	9,404
Kerala (Total)	**91,203**	**89,280**	**94,827**	**67,729**	**70,054**	**67,270**	**66,962**	**55,440**	**47,698**	**42,433**
Salaries / Payroll	38,573	38,014	44,625	27,811	31,775	31,510	31,904	28,047	23,524	21,411
Pension and retirement benefits	25,644	26,090	26,899	18,943	19,064	19,012	19,938	15,277	13,063	11,253
Interest Payments	26,986	25,176	23,303	20,975	19,215	16,748	15,120	12,117	11,111	9,770
Madhya Pradesh (Total)	**92,618**	**83,673**	**74,646**	**66,505**	**55,906**	**50,543**	**43,009**	**38,058**	**35,300**	**32,633**
Salaries / Payroll	47,553	44,529	39,158	35,916	29,636	25,863	22,673	20,186	19,390	18,725
Pension and retirement benefits	21,966	19,691	17,042	14,671	12,053	11,984	9,290	8,793	7,819	6,836
Interest Payments	23,098	19,453	18,446	15,918	14,217	12,696	11,045	9,079	8,091	7,071
Maharashtra (Total)	**1,37,005**	**1,30,751**	**1,18,635**	**1,05,852**	**99,670**	**83,329**	**78,967**	**71,457**	**65,853**	**60,466**
Salaries / Payroll	48,724	45,953	39,964	36,615	38,368	28,818	27,346	26,067	24,745	22,243
Pension and retirement benefits	42,629	43,109	38,513	32,267	27,741	20,490	18,603	16,858	15,336	14,258
Interest Payments	45,652	41,689	40,158	36,970	33,561	34,021	33,018	28,532	25,771	23,965
Manipur (Total)	**8,976**	**9,018**	**7,892**	**7,095**	**6,565**	**5,774**	**5,409**	**4,806**	**4,380**	**4,108**
Salaries / Payroll[36]	5,423	5,264	4,762	4,525	4,163	3,662	3,521	3,088	2,853	2,700
Pension and retirement benefits	2,576	2,880	2,439	1,738	1,738	1,534	1,324	1,174	1,010	934
Interest Payments	977	874	691	832	664	577	563	544	516	473

[36] The salary amount depicted in the Annual Financial statement for FY 2023-24 is ₹5258 crore resulting in a difference of ₹165 crore from the Finance Accounts.

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Meghalaya (Total)	**7,017**	**6,645**	**5,982**	**5,436**	**5,236**	**4,943**	**3,943**	**3,412**	**3,186**	**2,910**
Salaries / Payroll	4,089	3,944	3,653	3,384	3,345	3,281	2,601	2,242	2,130	1,990
Pension and retirement benefits	1,790	1,673	1,366	1,194	1,132	1,005	751	648	589	515
Interest Payments	1,138	1,029	963	859	759	657	591	522	466	405
Mizoram (Total)	**5,873**	**5,619**	**4,854**	**5,002**	**4,987**	**4,079**	**3,578**	**3,426**	**3,187**	**2,903**
Salaries / Payroll	3,296	3,291	3,072	3,118	3,211	2,739	2,401	2,323	2,201	2,051
Pension and retirement benefits	1,995	1,834	1,331	1,483	1,433	970	838	761	616	545
Interest Payments	582	494	451	401	343	369	339	341	369	306
Nagaland (Total)	**10,831**	**9,922**	**9,045**	**8,105**	**7,874**	**7,269**	**6,098**	**5,479**	**5,304**	**4,735**
Salaries / Payroll	6,661	6,109	5,954	5,496	5,250	4,945	4,156	3,750	3,689	3,274
Pension and retirement benefits	3,102	2,819	2,159	1,752	1,811	1,553	1,264	1,093	1,029	905
Interest Payments	1,068	993	932	857	814	772	678	636	586	555
Odisha (Total)	**53,560**	**50,032**	**46,420**	**41,427**	**41,183**	**35,887**	**31,379**	**26,058**	**23,877**	**21,780**
Salaries / Payroll	28,271	25,934	23,619	21,154	20,847	19,567	17,697	15,180	14,188	12,553
Pension and retirement benefits	20,108	18,596	16,459	13,629	14,273	10,520	8,693	6,843	6,346	6,417
Interest Payments	5,181	5,502	6,342	6,644	6,063	5,800	4,988	4,035	3,343	2,810
Punjab (Total)	**71,159**	**65,703**	**57,476**	**53,031**	**48,717**	**46,695**	**44,973**	**38,122**	**34,778**	**32,244**
Salaries / Payroll	28,516	27,584	23,683	21,198	20,857	20,300	19,430	17,707	17,163	16,034
Pension and retirement benefits	20,090	18,214	14,730	13,680	10,294	10,089	10,208	8,773	7,833	7,249
Interest Payments	22,552	19,905	19,064	18,153	17,567	16,306	15,334	11,642	9,782	8,960
Rajasthan (Total)	**1,26,407**	**1,15,361**	**1,08,177**	**98,800**	**92,982**	**91,324**	**70,780**	**59,524**	**48,296**	**43,200**
Salaries / Payroll	65,076	59,378	56,686	51,159	48,577	49,233	37,134	29,552	25,424	23,108
Pension and retirement benefits	27,203	25,381	23,391	22,440	20,761	20,396	13,925	12,296	10,864	9,629
Interest Payments	34,128	30,602	28,100	25,202	23,643	21,695	19,720	17,677	12,008	10,463
Sikkim (Total)	**5,228**	**4,907**	**4,445**	**4,087**	**4,353**	**3,115**	**2,346**	**2,194**	**2,022**	**1,809**
Salaries / Payroll	3,104	3,039	2,826	2,631	2,933	1,944	1,479	1,423	1,358	1,236
Pension and retirement benefits	1,301	1,150	983	908	911	737	505	446	402	333
Interest Payments	824	718	635	548	510	433	362	324	262	240
Tamil Nadu (Total)	**1,62,548**	**1,42,684**	**1,21,918**	**1,14,254**	**1,12,641**	**1,03,654**	**92,385**	**82,327**	**73,790**	**66,991**
Salaries / Payroll	71,285	63,596	54,104	50,642	50,459	45,267	44,014	41,821	38,153	35,092
Pension and retirement benefits	37,697	32,178	26,250	27,115	30,202	29,630	22,360	19,973	18,246	17,349

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Interest Payments	53,566	46,911	41,564	36,497	31,980	28,757	26,012	20,533	17,391	14,550
Telangana (Total)	**69,713**	**63,406**	**55,336**	**52,049**	**47,441**	**44,263**	**42,688**	**36,842**	**33,840**	**20,076**
Salaries / Payroll	28,524	25,769	22,150	21,608	21,222	20,199	19,920	19,223	18,065	10,639
Pension and retirement benefits	16,842	15,816	14,025	13,599	11,834	11,477	11,932	9,011	8,217	4,210
Interest Payments	24,347	21,821	19,161	16,841	14,386	12,586	10,836	8,609	7,558	5,227
Tripura (Total)	**10,688**	**9,772**	**9,343**	**8,847**	**9,111**	**8,455**	**7,469**	**5,915**	**5,383**	**4,642**
Salaries / Payroll	6,290	5,721	5,428	5,241	5,615	5,400	4,977	3,912	3,629	3,123
Pension and retirement benefits	3,065	2,678	2,516	2,322	2,371	2,036	1,605	1,209	1,025	837
Interest Payments	1,333	1,374	1,398	1,285	1,125	1,019	887	794	729	682
Uttar Pradesh (Total)	**1,74,539**	**1,61,765**	**1,48,077**	**1,35,981**	**1,37,924**	**1,26,448**	**1,12,023**	**93,534**	**80,122**	**73,846**
Salaries / Payroll	64,804	60,061	54,727	50,333	53,508	50,382	44,411	38,371	34,525	32,676
Pension and retirement benefits	62,457	58,697	50,475	48,219	49,603	44,024	38,476	28,227	24,150	22,305
Interest Payments	47,277	43,008	42,876	37,428	34,813	32,042	29,136	26,936	21,448	18,865
Uttarakhand (Total)	**27,131**	**25,800**	**23,721**	**22,696**	**21,725**	**21,396**	**19,516**	**15,563**	**13,447**	**12,167**
Salaries / Payroll	14,341	13,515	12,417	11,755	11,714	11,525	10,496	8,670	7,848	7,309
Pension and retirement benefits	7,597	7,181	6,364	6,168	5,507	5,396	5,033	3,170	2,628	2,452
Interest Payments	5,192	5,104	4,939	4,773	4,504	4,475	3,987	3,723	2,971	2,406
West Bengal (Total)	**89,360**	**85,648**	**83,976**	**75,015**	**66,045**	**59,889**	**56,501**	**52,675**	**48,164**	**45,595**
Salaries / Payroll	22,379	21,006	20,628	19,840	16,915	14,915	13,839	13,027	12,188	11,879
Pension and retirement benefits	24,360	24,624	26,676	21,394	17,462	16,063	14,588	13,945	12,860	12,128
Interest Payments	42,621	40,018	36,672	33,782	31,668	28,911	28,074	25,703	23,115	21,588
Total of All States	**16,86,393**	**15,63,649**	**14,30,188**	**12,86,793**	**12,20,550**	**11,16,917**	**10,07,761**	**8,69,348**	**7,77,206**	**7,03,718**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Revenue Expenditure	38,96,647	35,95,736	32,13,137	28,57,560	26,94,727	25,39,755	22,59,605	20,47,215	18,01,846	16,08,023
Salaries / Payroll	7,13,756	6,65,351	6,08,724	5,50,959	5,40,968	4,99,761	4,53,629	4,00,692	3,66,315	3,37,390
As % of Revenue Expenditure	18.32	18.50	18.94	19.28	20.08	19.68	20.08	19.57	20.33	20.98
Pension and retirement benefits	4,79,248	4,52,100	4,05,566	3,58,692	3,37,522	3,06,479	2,69,231	2,21,920	2,00,363	1,79,382
As % of Revenue Expenditure	12.30	12.57	12.62	12.55	12.53	12.07	11.91	10.84	11.12	11.16
Interest Payments	4,93,389	4,46,198	4,15,898	3,77,142	3,42,060	3,10,676	2,84,901	2,46,736	2,10,528	1,86,945
As % of Revenue Expenditure	12.66	12.41	12.94	13.20	12.69	12.23	12.61	12.05	11.68	11.63
Total Committed Expenditure	**16,86,393**	**15,63,649**	**14,30,188**	**12,86,793**	**12,20,550**	**11,16,917**	**10,07,761**	**8,69,348**	**7,77,206**	**7,03,718**
As % of Revenue Expenditure	43.28	43.49	44.51	45.03	45.29	43.98	44.60	42.46	43.13	43.76

Annexure 12: Grants-in-Aid Salary (Figures in ₹ crore)

State	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh	17,996	17,067	13,108	13,354	11,637	9,952	9,719	9,227	8,096	5,472
Arunachal Pradesh	734	786	671	549	599	575	533	514	476	343
Assam	3,694	2,838	2,845	2,468	2,678	2,666	1,825	1,022	946	564
Bihar	26,627	31,829	24,330	17,435	18,242	19,351	15,487	12,192	11,425	7,755
Chhattisgarh	227	253	192	140	673	1,593	3,447	2,868	2,305	2,010
Goa	0	0	0	0	0	0	0	0	0	0
Gujarat	28,440	17,917	14,482	13,151	12,235	11,821	10,302	8,559	8,195	8,527
Haryana	0	0	0	0	0	0	0	0	0	0
Himachal Pradesh	1,771	1,736	1,688	1,508	1,325	1,204	1,213	1,001	813	701
Jharkhand	3,600	3,253	2,915	2,872	1,387	1,877	1,946	1,789	1,917	1,899
Karnataka[37]	5,194	5,038	4,919	4,883	5,283	4,309	3,940	4,526	5,454	5,623
Kerala	1,929	1,872	1,939	1,916	1,958	1,844	1,720	1,506	1,264	1,078
Madhya Pradesh	0	0	0	0	0	0	0	0	0	0
Maharashtra	82,969	76,234	65,812	61,046	60,540	48,137	45,904	43,829	41,254	38,226
Manipur	1,175	1,096	1,246	1,332	1,155	1,156	952	731	791	851
Meghalaya	1,419	1,173	1,086	1,599	1,498	1,357	1,420	1,645	859	898
Mizoram	1,019	882	798	758	730	635	506	481	468	396
Nagaland	0	0	0	0	0	0	0	0	0	0
Odisha	7,155	5,506	5,326	6,051	5,380	5,226	4,153	3,362	2,853	2,504
Punjab	4,654	3,997	3,899	3,795	3,248	3,491	3,225	3,250	3,113	3,201
Rajasthan	9,009	7,468	6,639	4,684	5,133	5,691	5,116	8,572	8,119	5,378
Sikkim	133	56	55	38	184	322	279	257	304	270
Tamil Nadu	9,922	9,248	8,416	8,027	8,190	7,792	6,819	6,088	5,712	5,392
Telangana	10,790	9,849	8,533	7,192	6,957	6,563	6,505	5,961	5,387	3,295
Tripura	0	0	0	0	0	0	0	0	0	0

[37] Government of Karnataka has given total GI of ₹66,039 crore in FY 2023-24. Out of this, ₹22,487 crore has been booked as Grants-in-Aid to Districts (Bengaluru, Belur, Kolar, Mangaluru, Mysuru, Raichur etc.) which includes GIA Salaries and Others. GIA-Salary under these Object Heads cannot be determined. Thus the expenditure on GIA-Salary in case of Karnataka is understated.

State	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Uttar Pradesh	61,981	58,408	51,547	44,844	45,323	39,881	40,665	47,045	39,915	29,471
Uttarakhand	1,352	1,392	1,182	1,180	1,072	1,028	896	708	657	634
West Bengal	35,476	34,214	33,978	32,592	27,815	23,574	0	0	0	0
Total of all States	**3,17,265**	**2,92,114**	**2,55,604**	**2,31,412**	**2,23,241**	**2,00,046**	**1,66,572**	**1,65,132**	**1,50,323**	**1,24,488**

Annexure 13: Expenditure on Subsidy for the year of 2023-24
(Figures in ₹ crore)

State	Subsidy Amount
Andhra Pradesh (Total)	**19,431**
Energy	13,641
Agriculture and Allied Activities	4,513
Rural Development	498
Urban Development	318
Welfare of SC, ST, OBC and Minorities	231
Others	230
Arunachal Pradesh (Total)	**-**
Assam (Total)	**456**
Agriculture and Allied Activities	456
Bihar (Total)	**16,245**
Energy	13,161
Industries	1,308
Civil Supplies	822
Agriculture and Allied Activities	815
Welfare of SC, ST, OBC and Minorities	95
Others	43
Chhattisgarh (Total)	**10,797**
Energy	6,033
Agriculture and Allied Activities	4,467
Industries	273
Fiscal Services	10
Rural Development	6
Others	7
Goa (Total)	**620**
Social Welfare and Nutrition	344
Agriculture and Allied Activities	134
Transport	130
Pension and Miscellaneous General Services	6
Industries	5
Others	1
Gujarat (Total)	**28,033**
Agriculture and Allied Activities	11,706
Industries	5,835
Social Justice and Empowerment Department	2,190
Tribal Development Department	1,549
Transport	1,307
Others	5,446
Haryana (Total)	**10,718**
Energy	7,947
Agriculture and Allied Activities	2,236
Industries	436
Welfare of SC, ST, OBC and Minorities	91
Social Welfare and Nutrition	8
Urban Development	1
Himachal Pradesh (Total)	**1,768**

State	Subsidy Amount
Energy	933
Transport	412
Agriculture and Allied Activities	400
Welfare of SC, ST, OBC and Minorities	16
Industries	6
Others	1
Jharkhand (Total)	**4,831**
Energy	2,300
Civil Supplies	1,689
Agriculture and Allied Activities	840
Transport	1
Karnataka (Total)	**32,390**
Energy	18,615
Agriculture and Allied Activities	9,839
Transport	2,656
Industries	580
Housing	435
Others	265
Kerala (Total)	**1,725**
Agriculture and Allied Activities	1,386
Rural Development	183
Urban Development	62
Industries	51
Irrigation	26
Others	16
Madhya Pradesh (Total)	**20,377**
Agriculture and Allied Activities	10,181
Energy	5,315
Education	1,606
Industrial Policy and Investment Promotion	1,482
Health and Family Welfare	600
Others	1,194
Maharashtra (Total)	**48,053**
Agriculture and Allied Activities	18,599
Industries, Energy and Labour	17,314
Fiscal Services	3,960
Social Justice and Empowerment Department	2,607
Co-operation, Marketing and Textiles	2,539
Others	3,034
Manipur (Total)	**358**
Energy	358
Agriculture and Allied Activities	0
Social Welfare and Nutrition	0
Meghalaya (Total)	**59**
Civil Supplies	37
Agriculture and Allied Activities	18
Tourism	4
Mizoram (Total)	**117**

State	Subsidy Amount
Energy	116
Agriculture and Allied Activities	1
Nagaland (Total)	**41**
Agriculture and Allied Activities	25
Other Social Services	16
Odisha (Total)	**4,123**
Agriculture and Allied Activities	3,194
Social Welfare and Nutrition	291
Industries	292
Transport	184
Others	162
Punjab (Total)	**18,770**
Agriculture and Allied Activities	9,159
Energy	6,818
Industries	2,603
Welfare of SC, ST, OBC and Minorities	140
Education	50
Fiscal Services	0
Rajasthan (Total)	**28,402**
Energy	27,038
Agriculture and Allied Activities	672
Civil Supplies	617
Social Welfare and Nutrition	30
Irrigation	25
Others	21
Sikkim (Total)	**33**
Energy	29
Agriculture and Allied Activities	3
Other Social Services	1
Industries	0
Tamil Nadu (Total)	**37,749**
Civil Supplies	11,412
Social Welfare and Nutrition	7,937
Energy	6,922
Transport	4,524
Agriculture and Allied Activities	3,594
Others	3,359
Telangana (Total)	**9,411**
Energy	7,172
Social Welfare	1,153
Transport	950
Civil Supplies	80
Agriculture and Allied Activities	46
Others	9
Tripura (Total)	**122**
Energy	64
Civil Supplies	31
Agriculture and Allied Activities	21

State	Subsidy Amount
Industries	6
Education	0
Tourism	0
Uttar Pradesh (Total)	**24,736**
Energy	15,175
Agriculture and Allied Activities	5,418
Industries	1,639
Social Welfare Department (Special Component Plan for Schedule castes)	1,560
Irrigation	676
Others	268
Uttarakhand (Total)	**428**
Agriculture and Allied Activities	201
Industries	80
Urban Development	75
Tourism	27
Civil Supplies	27
Others	19
West Bengal (Total)	**10,476**
Agriculture and Allied Activities	7,671
Energy	1,754
Transport	928
Industries	41
Education	37
Others	44
Total	**3,30,269**

Annexure 14: Revenue Expenditure by Functions of the States (Major Functions) (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**2,12,450**	**2,01,256**	**1,59,163**	**1,52,677**	**1,37,475**	**1,28,570**	**1,21,214**	**1,16,215**	**95,950**	**1,14,866**
Police	7,137	6,720	5,671	5,829	5,369	5,077	4,505	4,168	3,609	4,080
Public Works	286	289	251	251	237	239	229	231	202	215
Education, Sports, Art and Culture	26,588	26,094	22,620	20,789	26,303	19,342	19,654	17,213	16,079	16,300
Health & Family Welfare	13,721	10,972	10,141	8,974	7,334	7,225	6,188	6,044	4,945	4,806
Water Supply and Sanitation	533	562	291	-92	709	1,590	3,173	1,133	1,115	1,471
Housing & Urban Development	13,861	14,195	6,592	5,547	4,974	7,119	4,515	4,766	3,910	3,575
Social Welfare & Nutrition	4,522	12,123	5,106	4,889	5,260	21,237	13,457	11,364	13,253	8,930
Welfare of SCs/STs/OBCs/Minorities	36,081	22,627	22,173	22,411	21,601	5,447	9,746	7,952	5,603	5,662
Agriculture & Allied Activities	9,742	11,161	7,432	11,319	6,714	8,489	7,326	7,945	4,924	10,102
Rural Development	13,363	10,976	9,218	12,717	7,505	7,460	7,990	9,802	8,255	9,569
Irrigation & Flood Control	706	722	1,110	692	594	602	634	596	623	4,972
Energy	14,720	18,008	10,851	6,017	6,840	1,902	3,417	11,483	3,806	12,417
Industry & Minerals	534	245	906	1,318	378	1,008	1,536	870	581	2,453
Transport	5,164	4,605	4,208	4,300	1,442	1,142	1,475	1,181	1,213	3,330
Ecology & Environment	3	4	2	2	1	2	3	3	1	10
Tourism	24	32	-3	23	68	110	191	40	132	46
Civil Supplies	208	403	220	85	-61	480	519	192	173	257
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	21	20	20	20	16	41	86	93	116	126
Others	65,234	61,499	52,354	47,586	42,191	40,058	36,572	31,140	27,409	26,546
Arunachal Pradesh (Total)	**20,564**	**17,418**	**15,847**	**13,088**	**12,219**	**12,429**	**10,900**	**9,395**	**8,363**	**7,157**
Police	1,216	1,191	1,143	940	891	873	878	733	670	584
Public Works	576	371	317	281	301	279	265	226	176	158
Education, Sports, Art and Culture	2,610	2,748	2,315	1,585	1,847	1,814	1,718	1,409	1,276	1,031
Health & Family Welfare	1,591	1,481	1,348	929	944	1,061	894	692	489	546
Water Supply and Sanitation	916	634	960	885	752	733	670	514	365	299
Housing & Urban Development	340	255	424	277	149	266	149	71	102	58
Social Welfare & Nutrition	509	389	388	260	398	337	324	158	196	173
Welfare of SCs/STs/OBCs/Minorities	-	-	-	-	-	-	-	-	-	-

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Agriculture & Allied Activities	1,557	1,634	1,239	832	1,147	800	769	770	666	657
Rural Development	1,398	1,100	674	1,124	441	618	576	422	328	185
Irrigation & Flood Control	399	363	400	367	212	204	275	180	175	122
Energy	1,678	1,425	1,380	1,067	918	971	704	797	560	440
Industry & Minerals	146	150	124	97	103	97	91	79	72	63
Transport	2,312	1,106	1,037	772	1,007	1,149	804	877	1,121	865
Ecology & Environment	5	4	3	2	3	3	3	1	1	0
Tourism	43	47	34	18	42	43	36	31	25	24
Civil Supplies	93	83	84	66	59	51	53	26	32	27
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	-	-	-	-	-
Others	5,174	4,436	3,975	3,587	3,005	3,131	2,693	2,406	2,108	1,924
Assam (Total)	**94,163**	**1,01,815**	**82,548**	**64,520**	**65,817**	**56,899**	**55,481**	**49,363**	**37,011**	**39,078**
Police	5,246	4,826	4,315	4,102	4,098	3,871	3,654	2,894	2,459	2,385
Public Works	435	389	365	297	258	245	267	281	140	402
Education, Sports, Art and Culture	20,474	19,290	17,956	16,338	15,814	15,609	14,090	12,655	10,710	11,164
Health & Family Welfare	6,032	6,304	6,542	5,728	4,847	4,252	4,212	3,162	2,856	1,909
Water Supply and Sanitation	514	518	549	599	670	643	391	957	634	780
Housing & Urban Development	7,100	15,385	3,593	2,597	2,516	755	2,428	2,094	1,158	1,100
Social Welfare & Nutrition	6,878	5,519	2,436	2,280	2,339	1,615	1,110	1,125	1,557	1,575
Welfare of SCs/STs/OBCs/Minorities	1,888	3,076	1,216	622	2,077	1,649	643	771	214	567
Agriculture & Allied Activities	4,203	3,997	4,163	3,603	3,823	2,895	2,905	2,530	1,667	2,088
Rural Development	3,711	5,376	3,556	3,630	5,455	1,983	3,114	1,666	1,788	1,655
Irrigation & Flood Control	1,038	1,346	928	882	875	855	847	769	669	733
Energy	733	1,152	1,301	1,352	1,406	1,642	1,563	419	3	114
Industry & Minerals	560	1,016	815	356	446	566	709	433	320	395
Transport	1,387	1,194	1,401	1,426	1,415	1,450	1,737	2,300	1,405	1,477
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	37	45	35	47	99	78	61	29	9	35
Civil Supplies	0	0	0	1	1	1	1	0	1	1
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	333	516	306	377	366	274	125	652	375	994

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Others	33,592	31,865	33,070	20,283	19,312	18,516	17,625	16,626	11,045	11,704
Bihar (Total)	**1,90,514**	**1,83,976**	**1,59,220**	**1,39,493**	**1,26,017**	**1,24,897**	**1,02,624**	**94,765**	**83,616**	**72,570**
Police	10,818	9,236	8,265	7,744	7,318	7,047	5,737	5,344	4,862	4,620
Public Works	1,038	637	629	389	388	558	494	431	452	394
Education, Sports, Art and Culture	40,890	41,495	33,770	26,611	26,156	27,024	23,315	19,152	18,605	16,267
Health & Family Welfare	10,839	9,383	10,645	8,504	6,811	6,172	5,617	4,622	3,481	3,288
Water Supply and Sanitation	7,692	2,552	942	1,741	2,072	5,387	2,338	1,202	610	604
Housing & Urban Development	9,536	17,576	12,370	9,721	8,249	8,534	3,338	6,261	3,084	3,035
Social Welfare & Nutrition	9,470	11,652	9,494	9,079	7,613	6,614	6,216	5,879	5,392	5,508
Welfare of SCs/STs/OBCs/Minorities	975	2,865	4,226	830	2,419	2,164	951	2,227	4,056	2,305
Agriculture & Allied Activities	5,018	4,563	3,134	3,282	3,995	3,636	3,626	2,287	3,515	3,431
Rural Development	18,123	13,311	15,139	12,088	11,607	11,356	11,212	8,352	4,921	4,070
Irrigation & Flood Control	1,506	1,294	1,101	1,631	871	1,360	1,301	1,048	1,151	1,020
Energy	13,974	12,750	8,996	7,499	5,975	6,923	4,305	7,698	6,151	3,773
Industry & Minerals	1,735	1,314	1,048	419	676	840	756	888	1,201	561
Transport	6,335	4,719	3,630	3,523	2,488	2,795	1,402	1,787	1,712	996
Ecology & Environment	3	2	4	10	0	-	-	-	-	-
Tourism	187	171	41	15	25	29	64	86	28	17
Civil Supplies	973	815	873	720	694	738	586	1,060	795	441
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	0	0	0	2	2	4	4	4	4	4
Others	51,402	49,643	44,913	45,685	38,658	33,715	31,364	26,437	23,594	22,237
Chhattisgarh (Total)	**1,14,741**	**85,285**	**75,010**	**70,033**	**73,477**	**64,411**	**56,230**	**48,165**	**43,701**	**39,561**
Police	5,173	4,554	4,266	3,910	4,127	3,545	3,069	2,625	2,417	2,185
Public Works	536	481	499	480	491	468	360	319	274	261
Education, Sports, Art and Culture	19,920	17,725	15,619	14,192	15,983	12,512	11,845	11,079	9,326	9,257
Health & Family Welfare	6,326	5,894	6,224	5,172	4,310	3,543	3,607	2,967	2,419	2,099
Water Supply and Sanitation	546	403	280	340	616	745	1,379	1,338	806	592
Housing & Urban Development	5,398	3,887	1,880	1,844	1,996	3,716	4,520	2,766	607	964
Social Welfare & Nutrition	5,040	2,641	2,787	2,528	2,683	1,989	2,161	2,071	1,958	1,843
Welfare of SCs/STs/OBCs/Minorities	220	301	180	205	207	143	176	196	173	184
Agriculture & Allied Activities	33,113	17,329	14,012	13,818	15,195	18,020	8,781	6,769	8,325	7,726

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Rural Development	4,518	3,885	4,217	3,707	4,362	2,433	3,695	4,299	2,966	3,588
Irrigation & Flood Control	588	548	553	546	584	567	534	525	490	452
Energy	6,545	5,337	3,870	4,444	4,749	2,105	2,635	1,036	2,816	937
Industry & Minerals	1,108	988	673	561	536	528	856	758	489	625
Transport	1,727	1,258	1,066	1,059	1,020	1,016	943	654	781	652
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	56	46	46	22	22	6	19	23	17	46
Civil Supplies	-	-	-	-	-	-	-	-	-	-
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	1,298	1,143	1,113	1,125	1,120	895	1,365	1,151	900	979
Others	22,631	18,866	17,725	16,081	15,476	12,182	10,283	9,589	8,936	7,172
Goa (Total)	**16,849**	**14,884**	**14,227**	**12,093**	**11,623**	**11,083**	**10,543**	**8,866**	**8,420**	**7,410**
Police	734	635	580	560	535	501	489	358	342	270
Public Works	149	116	128	109	107	112	117	89	93	87
Education, Sports, Art and Culture	2,978	2,383	2,138	2,052	1,987	2,046	1,792	1,467	1,337	1,226
Health & Family Welfare	1,586	1,351	1,309	1,088	975	841	842	611	543	490
Water Supply and Sanitation	468	240	1,022	397	379	298	377	288	329	275
Housing & Urban Development	100	146	109	121	174	110	223	99	93	79
Social Welfare & Nutrition	740	929	761	677	638	685	701	667	681	566
Welfare of SCs/STs/OBCs/Minorities	55	127	48	67	76	150	110	135	122	113
Agriculture & Allied Activities	498	447	432	403	334	331	320	293	304	258
Rural Development	147	212	304	268	153	131	147	143	133	76
Irrigation & Flood Control	176	144	131	144	130	150	168	136	121	101
Energy	3,410	2,751	2,237	2,046	2,220	1,896	1,671	1,563	1,490	1,320
Industry & Minerals	79	104	130	65	67	111	87	104	136	112
Transport	339	331	330	369	267	316	328	282	295	269
Ecology & Environment	19	4	-6	4	23	18	21	5	2	3
Tourism	133	62	38	58	76	65	81	78	146	56
Civil Supplies	14	12	14	9	10	8	8	6	6	6
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	-	-	-	-	14
Others	5,222	4,889	4,523	3,655	3,473	3,313	3,062	2,541	2,244	2,091

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Gujarat (Total)	**1,89,286**	**1,79,543**	**1,60,421**	**1,50,704**	**1,40,899**	**1,32,790**	**1,18,060**	**1,03,895**	**95,779**	**86,652**
Police	7,071	5,893	5,144	5,080	4,746	4,842	4,428	3,494	3,160	2,928
Public Works	437	412	347	306	307	323	327	274	279	227
Education, Sports, Art and Culture	34,406	32,192	27,556	26,075	24,642	24,073	21,528	18,560	17,976	16,421
Health & Family Welfare	13,878	11,479	12,805	10,261	9,216	7,927	6,945	6,242	5,229	4,398
Water Supply and Sanitation	894	760	604	915	661	618	967	1,458	1,017	245
Housing & Urban Development	10,445	14,587	12,551	10,584	12,976	11,059	9,828	10,418	9,388	8,478
Social Welfare & Nutrition	9,943	8,031	6,545	6,648	4,976	3,604	3,387	3,176	3,427	3,118
Welfare of SCs/STs/OBCs/Minorities	5,711	4,917	4,056	3,419	3,998	3,977	3,511	3,249	2,782	2,360
Agriculture & Allied Activities	8,892	6,927	6,275	7,525	6,569	8,367	7,802	5,035	4,313	4,069
Rural Development	4,657	6,950	3,723	5,582	4,103	3,483	3,200	3,424	3,367	2,039
Irrigation & Flood Control	2,313	1,573	1,245	1,232	1,260	1,072	1,088	1,246	982	1,037
Energy	10,854	12,562	10,898	9,760	8,900	7,655	5,820	5,083	4,482	5,379
Industry & Minerals	7,530	4,421	5,092	5,959	4,983	4,539	3,085	2,234	1,966	1,504
Transport	5,835	6,665	5,478	4,730	5,013	5,090	4,696	4,528	4,104	4,491
Ecology & Environment	600	826	804	674	292	113	151	141	106	51
Tourism	248	161	76	96	109	75	84	92	86	25
Civil Supplies	1,685	1,790	1,059	1,248	423	691	772	613	379	376
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	555	477	412	390	415	365	474	416	559	536
Others	63,331	58,921	55,751	50,220	47,310	44,917	39,967	34,212	32,177	28,971
Haryana (Total)	**1,13,196**	**1,06,406**	**98,425**	**89,947**	**84,848**	**77,156**	**73,257**	**68,403**	**59,236**	**49,118**
Police	5,804	5,569	5,065	4,619	4,424	3,876	3,576	3,214	2,736	2,625
Public Works	239	202	282	207	175	183	165	207	224	262
Education, Sports, Art and Culture	16,817	18,039	15,412	14,029	14,479	12,672	11,783	11,060	9,917	9,293
Health & Family Welfare	6,086	6,298	6,002	5,081	4,472	3,678	3,074	2,800	2,490	2,174
Water Supply and Sanitation	2,709	2,243	1,856	2,230	1,808	1,834	1,704	1,734	1,653	1,359
Housing & Urban Development	3,719	4,028	4,924	3,685	3,339	2,970	4,067	2,783	1,989	1,662
Social Welfare & Nutrition	11,841	10,391	10,031	8,991	7,784	6,893	5,870	5,043	4,236	3,657
Welfare of SCs/STs/OBCs/Minorities	626	558	396	376	287	399	396	565	334	270
Agriculture & Allied Activities	4,910	4,807	4,791	4,206	3,201	3,392	2,735	2,519	2,295	2,012
Rural Development	3,658	2,459	1,985	4,499	3,957	3,418	2,981	2,892	1,851	1,843

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Irrigation & Flood Control	2,615	2,425	2,045	1,574	1,492	1,471	1,463	1,412	1,405	1,159
Energy	7,953	7,072	7,130	5,788	7,015	7,447	7,632	10,515	10,220	5,245
Industry & Minerals	797	690	457	391	392	403	318	350	95	146
Transport	3,929	3,072	2,936	2,442	3,079	2,791	2,902	2,820	2,595	2,567
Ecology & Environment	13	7	7	9	12	5	6	7	6	6
Tourism	54	35	52	51	23	15	3	2	2	3
Civil Supplies	0	0	0	0	0	0	0	149	8	0
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	222	391	424	293	145
Others	41,425	38,510	35,054	31,768	28,910	25,487	24,194	19,907	16,886	14,689
Himachal Pradesh (Total)	**44,732**	**44,425**	**36,195**	**33,535**	**30,730**	**29,442**	**27,053**	**25,344**	**22,303**	**19,787**
Police	1,515	1,525	1,208	1,168	1,143	1,093	1,049	970	744	747
Public Works	378	429	384	581	237	215	310	267	223	225
Education, Sports, Art and Culture	8,100	8,646	6,708	6,344	6,137	5,871	5,699	4,945	4,132	4,144
Health & Family Welfare	2,906	3,161	2,577	2,195	2,075	1,892	1,743	1,501	1,300	1,237
Water Supply and Sanitation	1,304	1,325	1,211	1,096	942	1,141	983	1,137	882	818
Housing & Urban Development	1,135	1,023	930	865	483	576	356	640	385	244
Social Welfare & Nutrition	2,124	1,934	1,593	1,499	1,271	1,126	948	804	690	630
Welfare of SCs/STs/OBCs/Minorities	53	137	156	121	54	52	56	63	57	55
Agriculture & Allied Activities	2,545	2,949	2,569	2,388	2,157	2,185	1,800	1,678	1,554	1,527
Rural Development	1,283	2,000	1,286	1,398	1,199	1,177	922	1,179	1,005	896
Irrigation & Flood Control	450	463	395	396	426	421	450	462	338	360
Energy	1,151	1,105	1,650	530	411	584	373	822	973	408
Industry & Minerals	195	264	195	208	147	115	106	122	71	77
Transport	2,453	2,341	2,125	2,102	1,909	1,830	1,814	1,546	1,479	1,353
Ecology & Environment	1	1	2	2	1	1	2	0	0	1
Tourism	19	27	114	135	20	116	140	115	45	34
Civil Supplies	17	37	14	12	12	12	12	14	11	17
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	6	8	9	10	9	10	10	10	9
Others	19,102	17,052	13,071	12,484	12,094	11,026	10,281	9,069	8,403	7,005
Jharkhand (Total)	**76,676**	**66,682**	**62,778**	**59,264**	**56,457**	**50,631**	**50,952**	**45,089**	**36,553**	**31,795**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Police	6,154	5,933	5,278	4,939	4,901	4,376	3,956	3,052	2,871	2,600
Public Works	166	136	135	117	133	134	143	109	111	94
Education, Sports, Art and Culture	11,827	11,654	11,174	10,052	9,747	7,844	7,966	7,978	6,542	5,745
Health & Family Welfare	4,875	4,661	4,334	3,484	2,791	3,123	2,549	1,968	1,833	1,358
Water Supply and Sanitation	298	318	730	857	655	1,380	1,762	1,475	1,000	823
Housing & Urban Development	1,285	1,964	2,443	2,878	2,530	1,920	2,922	2,629	1,390	917
Social Welfare & Nutrition	6,167	5,845	4,488	3,800	3,947	2,637	2,552	2,452	2,150	1,742
Welfare of SCs/STs/OBCs/Minorities	2,032	2,448	1,075	912	1,205	1,146	1,085	1,312	1,169	860
Agriculture & Allied Activities	2,839	2,758	3,534	2,084	3,006	1,790	2,017	2,206	1,475	1,090
Rural Development	6,722	6,239	6,424	8,238	7,873	7,432	6,045	7,247	4,173	3,501
Irrigation & Flood Control	397	378	373	367	386	399	398	323	320	330
Energy	9,549	3,531	3,808	2,022	3,000	2,690	4,530	1,755	2,204	2,344
Industry & Minerals	329	310	330	246	324	345	265	317	321	237
Transport	598	549	443	749	415	387	531	446	348	836
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	84	65	77	55	71	47	45	37	32	7
Civil Supplies	1,766	1,438	1,399	1,358	1,127	1,020	911	1,113	774	839
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	1	-	-	-	-	-
Others	21,587	18,458	16,734	17,105	14,346	13,961	13,276	10,671	9,838	8,472
Karnataka (Total)	**2,42,614**	**2,15,584**	**2,09,428**	**1,76,054**	**1,74,257**	**1,64,300**	**1,42,482**	**1,31,921**	**1,17,029**	**1,03,614**
Police	8,478	7,956	6,651	5,940	5,527	5,175	4,222	3,712	3,518	3,362
Public Works	930	935	780	779	797	843	763	764	801	774
Education, Sports, Art and Culture	32,725	31,263	29,140	24,316	26,518	23,424	21,307	20,084	18,724	18,063
Health & Family Welfare	12,238	11,309	12,770	9,768	8,339	8,369	6,985	6,139	5,010	5,058
Water Supply and Sanitation	495	5,356	4,822	1,496	1,736	3,075	4,756	4,324	2,734	1,403
Housing & Urban Development	4,228	7,147	6,385	4,292	5,397	5,536	6,956	6,165	4,640	2,541
Social Welfare & Nutrition	32,677	12,878	12,515	12,189	11,842	16,557	7,544	7,172	6,709	5,857
Welfare of SCs/STs/OBCs/Minorities	8,851	8,515	7,574	6,293	7,167	8,488	8,546	6,780	5,562	5,038
Agriculture & Allied Activities	18,269	16,214	19,918	16,687	21,669	20,305	14,521	11,976	11,149	10,563
Rural Development	9,760	11,234	8,121	9,144	7,277	7,001	5,209	5,547	5,222	4,988
Irrigation & Flood Control	1,855	1,891	1,979	2,183	2,103	2,059	1,845	1,589	1,258	933

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Energy	23,795	14,103	17,445	14,277	12,264	10,061	9,403	9,237	9,170	6,746
Industry & Minerals	1,486	1,580	1,682	1,736	1,473	1,486	1,254	1,314	1,219	1,020
Transport	6,362	6,347	4,605	4,545	3,567	3,696	4,970	4,844	3,552	3,232
Ecology & Environment	10	11	9	12	10	4	16	17	18	13
Tourism	89	195	127	68	98	149	201	152	150	121
Civil Supplies	44	37	32	25	23	22	62	19	14	12
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	6,229	5,662	6,616	5,681	6,425	5,425	6,490	5,686	6,076	6,011
Others	74,091	72,950	68,258	56,625	52,027	42,623	37,433	36,400	31,503	27,879
Kerala (Total)	**1,42,626**	**1,41,951**	**1,46,180**	**1,23,446**	**1,04,720**	**1,10,316**	**99,948**	**91,096**	**78,689**	**71,746**
Police	4,324	4,242	4,962	3,246	3,521	3,556	3,490	3,105	2,566	2,340
Public Works	241	164	211	133	157	134	146	166	161	139
Education, Sports, Art and Culture	21,716	22,038	24,770	16,476	18,460	18,968	18,515	17,061	14,120	12,790
Health & Family Welfare	9,229	9,851	11,630	8,487	7,295	6,847	6,174	5,731	4,552	4,035
Water Supply and Sanitation	119	245	383	406	334	414	698	931	973	675
Housing & Urban Development	1,152	1,614	1,015	1,596	1,133	1,165	40	950	362	375
Social Welfare & Nutrition	7,941	12,941	8,662	13,573	3,759	3,664	6,126	5,234	4,311	3,023
Welfare of SCs/STs/OBCs/Minorities	2,492	2,384	2,592	2,657	1,943	2,555	2,804	2,576	2,120	1,773
Agriculture & Allied Activities	5,928	5,531	8,539	10,379	4,791	6,193	5,528	6,088	4,799	4,322
Rural Development	1,514	1,957	1,553	2,290	1,242	1,622	1,445	1,280	2,523	2,305
Irrigation & Flood Control	596	580	761	510	516	577	596	508	489	392
Energy	839	386	381	910	17	23	115	85	75	105
Industry & Minerals	490	470	512	580	351	608	612	508	345	448
Transport	1,138	2,478	2,942	3,219	1,544	2,483	2,255	1,285	2,157	1,937
Ecology & Environment	16	14	13	36	7	26	23	21	21	12
Tourism	197	201	163	185	156	176	192	170	138	145
Civil Supplies	66	57	73	51	35	42	110	30	27	20
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	9,021	9,563	9,660	9,492	6,064	8,899	7,197	5,481	3,903	6,398
Others	75,609	67,233	67,359	49,219	53,396	52,365	43,881	39,886	35,048	30,513
Madhya Pradesh (Total)	**2,21,538**	**1,99,895**	**1,81,061**	**1,64,733**	**1,50,444**	**1,42,149**	**1,30,246**	**1,19,537**	**99,771**	**82,373**
Police	7,835	7,197	6,339	6,305	6,257	6,014	5,154	4,503	4,153	3,619

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Public Works	260	242	272	360	401	446	449	429	399	364
Education, Sports, Art and Culture	36,604	32,669	29,504	28,810	28,780	26,174	23,653	21,144	17,055	16,222
Health & Family Welfare	13,804	12,412	11,706	8,948	8,484	6,521	6,409	5,376	5,228	4,521
Water Supply and Sanitation	1,236	1,202	1,283	1,083	1,157	1,465	3,083	3,017	1,405	916
Housing & Urban Development	6,944	16,336	10,831	11,526	10,243	12,012	14,235	8,165	4,869	2,361
Social Welfare & Nutrition	24,998	9,750	8,605	8,060	7,483	6,026	5,527	5,236	5,414	3,156
Welfare of SCs/STs/OBCs/Minorities	4,442	5,144	4,838	3,918	3,930	3,257	3,357	3,095	2,968	2,214
Agriculture & Allied Activities	13,035	13,204	14,879	12,373	13,227	15,603	11,928	10,311	7,476	8,291
Rural Development	9,796	6,603	8,216	10,350	8,266	7,374	6,821	8,818	6,108	6,617
Irrigation & Flood Control	1,474	1,595	979	999	1,122	1,061	645	688	630	845
Energy	26,850	27,153	23,447	14,974	14,077	10,071	9,753	12,476	7,219	5,106
Industry & Minerals	3,839	4,241	3,483	2,087	2,347	2,104	1,960	2,847	2,477	1,286
Transport	1,765	1,803	1,425	1,093	1,167	1,027	1,102	1,245	1,209	1,288
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	74	143	104	51	96	104	156	141	92	66
Civil Supplies	-	-	-	-	-	-	-	-	-	-
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	8,517	7,878	7,125	5,900	5,900	7,672	7,065	6,807	5,891	4,225
Others	60,067	52,326	48,023	47,895	37,506	35,218	28,949	25,241	27,177	21,273
Maharashtra (Total)	**4,44,350**	**4,07,614**	**3,49,686**	**3,10,610**	**3,00,305**	**2,67,022**	**2,41,571**	**2,13,229**	**1,90,374**	**1,77,553**
Police	20,958	19,515	17,134	15,156	15,868	12,038	11,233	11,191	9,807	8,700
Public Works	1,209	1,687	1,293	1,041	1,385	1,137	1,086	1,121	1,137	1,213
Education, Sports, Art and Culture	91,648	81,211	68,554	62,209	62,357	50,922	48,476	45,358	42,867	39,696
Health & Family Welfare	20,179	18,663	19,455	16,102	13,576	11,969	11,605	10,121	9,357	8,497
Water Supply and Sanitation	8,532	5,167	2,885	2,193	2,177	3,818	3,090	2,993	2,482	1,809
Housing & Urban Development	20,989	17,085	13,800	10,706	10,027	10,560	9,124	11,875	7,091	5,620
Social Welfare & Nutrition	15,527	12,393	11,732	10,372	9,038	8,069	6,158	6,647	6,918	5,867
Welfare of SCs/STs/OBCs/Minorities	22,872	18,746	16,464	10,739	13,655	14,234	12,439	9,187	8,237	8,097
Agriculture & Allied Activities	31,015	26,826	17,698	31,888	20,666	20,020	26,130	13,245	9,660	8,567
Rural Development	14,924	14,352	9,103	9,847	8,240	6,997	6,589	7,018	5,609	6,172
Irrigation & Flood Control	2,388	2,312	2,220	2,043	2,170	1,898	2,159	2,544	2,758	2,487
Energy	13,485	13,885	12,187	9,865	11,221	11,135	8,946	9,611	9,404	10,891

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Industry & Minerals	7,304	6,879	5,874	2,697	3,673	3,580	2,439	3,102	3,279	2,894
Transport	10,648	12,092	8,689	5,160	7,185	6,338	5,461	6,106	5,541	5,556
Ecology & Environment	822	705	244	186	165	207	145	152	92	72
Tourism	1,263	1,037	839	315	271	457	293	602	412	290
Civil Supplies	-	-	-	-	-	-	-	-	-	-
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	31,889	32,874	25,963	20,396	21,264	20,107	15,793	7,495	5,635	2,428
Others	1,28,701	1,22,187	1,15,553	99,695	97,367	83,535	70,406	64,860	60,085	58,697
Manipur (Total)	**13,822**	**14,159**	**12,642**	**12,428**	**10,239**	**9,749**	**9,274**	**8,185**	**7,383**	**7,267**
Police	2,791	2,120	2,049	1,872	1,561	1,370	1,221	1,184	1,029	967
Public Works	22	23	20	27	23	36	57	33	32	35
Education, Sports, Art and Culture	2,364	2,151	1,752	1,578	1,482	1,398	1,304	1,159	1,063	1,111
Health & Family Welfare	930	1,106	996	826	622	594	561	425	443	418
Water Supply and Sanitation	99	104	90	100	70	52	63	55	52	63
Housing & Urban Development	116	220	77	196	189	83	100	53	59	53
Social Welfare & Nutrition	404	647	453	339	281	273	290	238	205	188
Welfare of SCs/STs/OBCs/Minorities	127	132	129	168	142	170	167	80	108	158
Agriculture & Allied Activities	398	447	455	566	432	461	394	336	359	457
Rural Development	883	1,555	1,342	1,998	1,101	966	988	811	697	540
Irrigation & Flood Control	55	67	60	71	65	66	90	91	75	95
Energy	425	318	427	410	405	543	566	750	625	453
Industry & Minerals	64	71	68	80	70	83	80	71	85	78
Transport	83	88	79	75	72	113	99	111	99	132
Ecology & Environment	21	12	34	31	24	31	30	15	14	13
Tourism	9	40	7	5	21	21	17	20	12	9
Civil Supplies	-	45	43	48	47	88	77	21	15	13
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	491	359	552	623	555	573	534	364	348	476
Others	4,541	4,656	4,010	3,414	3,077	2,827	2,637	2,366	2,062	2,009
Meghalaya (Total)	**16,584**	**14,864**	**13,620**	**11,499**	**9,565**	**10,256**	**8,423**	**8,337**	**6,348**	**6,252**
Police	1,108	1,052	991	926	864	820	649	578	535	488
Public Works	287	247	225	225	217	215	182	166	158	154

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Education, Sports, Art and Culture	3,064	2,912	2,352	2,016	2,020	2,105	1,735	1,608	1,283	1,297
Health & Family Welfare	1,585	1,455	1,601	1,165	816	1,023	668	604	513	483
Water Supply and Sanitation	398	355	381	309	287	255	212	186	179	167
Housing & Urban Development	304	314	209	178	77	91	65	72	114	50
Social Welfare & Nutrition	542	332	401	431	318	437	300	280	199	238
Welfare of SCs/STs/OBCs/Minorities	0	86	110	71	100	93	82	263	1	51
Agriculture & Allied Activities	875	888	869	752	521	676	573	565	584	590
Rural Development	2,453	1,174	876	1,037	848	781	1,068	1,333	538	570
Irrigation & Flood Control	71	71	87	79	43	59	49	42	39	37
Energy	284	293	685	120	24	167	114	128	67	166
Industry & Minerals	227	253	294	190	145	199	231	148	148	194
Transport	426	387	387	305	258	189	173	186	149	121
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	50	24	66	21	16	12	14	17	20	16
Civil Supplies	63	58	32	85	15	68	52	58	26	19
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	4	4	11	6	12	9	6
Others	4,848	4,962	4,053	3,585	2,991	3,055	2,250	2,090	1,786	1,603
Mizoram (Total)	**10,837**	**10,092**	**8,557**	**8,515**	**9,454**	**7,506**	**6,881**	**6,230**	**5,571**	**5,652**
Police	713	695	628	631	642	620	486	485	448	413
Public Works	68	61	61	62	68	55	51	49	42	62
Education, Sports, Art and Culture	1,721	1,703	1,517	1,508	1,619	1,398	1,257	1,162	1,128	1,142
Health & Family Welfare	560	600	629	550	552	491	469	371	367	328
Water Supply and Sanitation	288	400	250	214	236	212	214	190	155	159
Housing & Urban Development	824	144	244	193	247	216	113	95	88	96
Social Welfare & Nutrition	211	216	162	176	185	157	151	145	146	103
Welfare of SCs/STs/OBCs/Minorities	573	550	497	460	466	424	371	301	287	284
Agriculture & Allied Activities	604	570	626	550	592	569	544	509	386	722
Rural Development	223	310	237	276	258	182	347	345	296	228
Irrigation & Flood Control	15	14	13	12	13	15	11	11	11	11
Energy	775	945	701	806	739	583	511	465	362	338
Industry & Minerals	72	75	78	77	79	76	86	100	87	149

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Transport	525	502	267	222	1,028	303	398	289	196	190
Ecology & Environment	2	2	2	1	1	1	1	1	0	0
Tourism	12	19	11	11	13	9	9	9	8	6
Civil Supplies	24	23	24	23	23	22	18	17	19	15
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	58	8	8	8	27	42	37	29	18	48
Others	3,569	3,252	2,603	2,732	2,666	2,131	1,805	1,661	1,527	1,357
Nagaland (Total)	**14,820**	**13,410**	**11,817**	**11,052**	**11,637**	**10,920**	**10,191**	**8,652**	**7,582**	**6,762**
Police	1,828	1,838	1,652	1,532	1,697	1,522	1,313	1,259	1,156	1,069
Public Works	228	205	189	179	192	174	159	134	130	97
Education, Sports, Art and Culture	2,217	2,089	1,899	1,714	1,595	1,807	1,482	1,292	1,229	1,064
Health & Family Welfare	815	792	766	684	660	616	537	482	457	394
Water Supply and Sanitation	115	107	114	100	102	97	91	81	79	60
Housing & Urban Development	467	155	112	163	45	35	50	74	38	68
Social Welfare & Nutrition	486	294	309	266	298	241	237	239	170	145
Welfare of SCs/STs/OBCs/Minorities	41	64	26	56	24	50	46	27	27	25
Agriculture & Allied Activities	920	782	657	662	783	694	626	480	431	477
Rural Development	692	533	619	734	813	622	1,356	811	324	278
Irrigation & Flood Control	37	37	33	31	31	31	28	27	28	62
Energy	779	764	637	619	585	490	451	432	373	344
Industry & Minerals	173	154	150	146	139	136	122	103	107	78
Transport	484	382	387	416	450	438	454	399	411	262
Ecology & Environment	2	2	1	-	-	-	-	-	-	-
Tourism	21	25	18	16	34	23	17	14	18	14
Civil Supplies	103	111	89	79	102	55	70	33	19	17
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	-	-	-	-	-
Others	5,414	5,078	4,156	3,654	4,086	3,890	3,152	2,766	2,587	2,309
Odisha (Total)	**1,48,832**	**1,31,006**	**1,09,588**	**95,311**	**99,137**	**85,356**	**71,837**	**65,041**	**58,806**	**51,136**
Police	4,498	4,042	3,765	3,359	3,294	3,101	2,972	2,514	2,318	2,182
Public Works	1,666	1,393	1,005	939	938	922	1,028	988	953	847
Education, Sports, Art and Culture	26,043	22,885	19,044	17,242	17,228	16,196	13,788	11,809	11,056	9,822

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Health & Family Welfare	12,469	10,169	8,743	7,244	5,681	5,084	4,153	4,061	3,155	2,774
Water Supply and Sanitation	3,594	3,262	4,659	2,265	3,974	2,963	1,757	2,328	1,989	1,052
Housing & Urban Development	4,434	3,517	2,537	2,579	2,871	2,146	2,097	1,227	1,097	841
Social Welfare & Nutrition	9,497	7,160	6,692	5,338	6,571	5,442	4,154	3,884	3,631	3,448
Welfare of SCs/STs/OBCs/Minorities	3,246	2,932	2,486	2,113	2,458	2,747	2,218	1,985	1,857	1,429
Agriculture & Allied Activities	13,679	10,814	9,713	8,569	10,992	7,843	5,801	6,497	5,802	5,613
Rural Development	14,748	10,196	10,543	11,344	9,737	9,933	9,018	7,991	7,400	4,446
Irrigation & Flood Control	3,346	2,819	2,356	1,685	1,305	1,679	1,911	1,870	1,813	1,376
Energy	141	57	27	38	57	268	45	84	53	45
Industry & Minerals	1,988	1,381	1,154	757	746	785	679	488	486	375
Transport	4,192	2,667	2,619	2,257	1,889	1,926	2,224	1,981	1,846	1,896
Ecology & Environment	55	55	32	39	36	37	37	22	16	36
Tourism	283	261	145	123	89	85	76	50	40	35
Civil Supplies	47	24	34	41	18	19	36	30	31	6
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	1,550	1,584	1,513	1,330	1,434	1,363	1,263	1,012	916	817
Others	43,355	45,787	32,521	28,049	29,820	22,818	18,581	16,219	14,347	14,096
Punjab (Total)	**1,17,407**	**1,13,661**	**96,637**	**86,345**	**75,860**	**75,404**	**62,465**	**55,296**	**50,073**	**46,613**
Police	8,002	7,895	7,022	6,138	5,848	5,582	5,248	4,742	4,490	4,238
Public Works	468	496	561	384	298	354	421	429	368	470
Education, Sports, Art and Culture	15,122	14,465	12,712	11,949	10,860	10,103	9,312	8,813	8,549	7,472
Health & Family Welfare	4,779	4,128	3,860	3,760	3,390	3,143	2,746	2,868	2,604	2,364
Water Supply and Sanitation	931	863	410	511	455	342	360	358	340	316
Housing & Urban Development	446	456	108	532	346	616	404	410	565	761
Social Welfare & Nutrition	7,629	7,301	5,578	3,350	3,127	2,757	1,771	1,623	1,529	1,426
Welfare of SCs/STs/OBCs/Minorities	1,063	616	671	588	451	611	293	521	522	891
Agriculture & Allied Activities	12,093	12,458	10,232	8,312	8,365	12,343	7,487	5,718	6,205	3,777
Rural Development	606	858	561	628	451	436	322	261	469	855
Irrigation & Flood Control	1,096	1,067	1,037	1,010	1,175	1,170	1,183	1,262	1,314	1,231
Energy	6,818	8,226	4,383	2,189	1,597	2,197	1,319	1,655	514	2,506
Industry & Minerals	2,938	3,450	2,519	2,119	1,850	707	57	63	70	63
Transport	631	501	1,055	878	860	741	552	505	633	484

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Ecology & Environment	7	14	6	3	1	1	1	1	2	1
Tourism	61	7	5	5	3	5	4	101	48	2
Civil Supplies	714	341	340	234	187	225	210	591	446	258
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	3,296	3,812	3,859	5,971	3,210	2,265	1,301	918	706	604
Others	50,709	46,706	41,719	37,786	33,385	31,806	29,472	24,458	20,699	18,894
Rajasthan (Total)	**2,42,231**	**2,26,479**	**2,09,790**	**1,78,309**	**1,76,485**	**1,66,773**	**1,45,842**	**1,27,140**	**1,06,239**	**94,542**
Police	8,438	7,787	7,067	6,284	6,066	6,104	4,660	4,436	3,975	3,682
Public Works	-213	45	132	124	56	74	59	152	136	75
Education, Sports, Art and Culture	49,277	44,450	40,393	34,910	33,525	34,594	26,668	24,498	21,097	19,363
Health & Family Welfare	19,270	13,145	14,350	11,988	11,662	11,362	9,342	7,738	7,182	5,973
Water Supply and Sanitation	4,643	4,295	4,072	3,497	3,410	3,416	3,007	2,625	2,408	2,071
Housing & Urban Development	6,906	7,112	6,544	6,040	4,334	4,200	4,223	4,782	3,290	2,608
Social Welfare & Nutrition	15,831	16,093	14,475	11,842	9,935	7,743	6,275	5,848	5,280	5,485
Welfare of SCs/STs/OBCs/Minorities	1,510	2,115	1,786	1,552	1,755	1,501	1,328	1,100	1,018	965
Agriculture & Allied Activities	10,946	9,762	12,091	12,050	10,316	8,376	5,114	5,140	4,021	3,989
Rural Development	12,014	15,901	16,464	11,747	12,605	11,374	15,015	11,140	12,198	10,405
Irrigation & Flood Control	2,344	2,268	2,158	1,997	1,795	1,697	2,057	1,942	1,813	1,719
Energy	27,040	24,518	22,648	14,267	22,750	21,207	23,456	16,852	11,019	9,118
Industry & Minerals	555	656	440	268	402	271	348	445	325	242
Transport	5,359	5,069	3,774	1,862	2,583	1,827	2,177	1,686	1,506	1,844
Ecology & Environment	3	8	5	3	4	8	2	28	23	36
Tourism	88	211	43	27	50	82	135	96	75	24
Civil Supplies	1,302	1,116	988	1,277	658	494	319	517	310	833
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	0	0	0	0	0	0	0	0	0	0
Others	76,916	71,926	62,360	58,575	54,581	52,443	41,657	38,116	30,564	26,109
Sikkim (Total)	**8,221**	**7,631**	**6,669**	**6,369**	**6,185**	**5,227**	**4,152**	**3,788**	**3,645**	**3,731**
Police	529	526	478	442	456	358	284	272	260	242
Public Works	49	46	43	39	79	35	26	26	25	23
Education, Sports, Art and Culture	1,395	1,374	1,285	1,251	1,327	995	844	769	773	729
Health & Family Welfare	621	592	560	458	386	316	238	209	194	199

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Water Supply and Sanitation	73	70	65	63	64	60	38	39	40	28
Housing & Urban Development	251	143	168	257	195	371	195	129	68	179
Social Security & Welfare	226	216	148	152	135	113	86	68	80	63
Welfare of SCs/STs/OBCs/Minorities	98	234	113	73	59	70	35	29	31	27
Agriculture & Allied Activities	659	559	494	467	489	428	300	269	309	281
Rural Development	277	223	231	195	182	141	176	236	145	166
Irrigation & Flood Control	40	38	53	57	41	31	44	30	34	18
Energy	424	404	287	313	285	205	210	213	217	137
Industry & Minerals	73	75	59	47	48	38	70	32	33	40
Transport	379	347	322	229	320	228	184	142	125	142
Ecology & Environment	3	4	4	4	4	7	1	2	-16	1
Tourism	39	48	37	27	32	27	23	19	21	19
Civil Supplies	3	3	2	2	2	2	1	1	1	1
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	96	99	110	93	84	66	63	56	39	42
Others	2,985	2,629	2,209	2,199	1,997	1,737	1,335	1,247	1,266	1,394
Tamil Nadu (Total)	**3,09,718**	**2,79,964**	**2,54,030**	**2,36,402**	**2,10,435**	**1,97,201**	**1,67,874**	**1,53,195**	**1,40,993**	**1,28,828**
Police	10,300	9,609	8,044	7,457	7,526	6,734	5,731	5,167	4,698	4,532
Public Works	679	794	473	540	420	385	377	256	252	317
Education, Sports, Art and Culture	46,213	44,560	38,185	38,000	38,239	32,984	28,707	26,034	25,016	24,244
Health & Family Welfare	16,557	16,245	16,494	14,867	11,512	11,758	10,029	7,954	7,765	6,901
Water Supply and Sanitation	500	473	552	785	646	1,069	1,562	1,337	544	520
Housing & Urban Development	3,958	4,677	5,493	6,490	4,809	5,009	3,432	2,320	2,476	3,266
Social Welfare & Nutrition	25,768	16,230	14,255	12,430	12,408	11,791	10,841	11,060	12,363	11,784
Welfare of SCs/STs/OBCs/Minorities	4,262	3,626	2,997	4,231	4,390	4,343	3,597	3,587	3,102	2,621
Agriculture & Allied Activities	19,659	22,259	20,623	14,604	14,015	12,362	11,553	9,882	7,825	7,150
Rural Development	6,763	8,521	7,071	3,803	3,504	4,243	2,911	5,919	7,359	5,736
Irrigation & Flood Control	2,861	2,491	2,178	1,895	1,853	1,601	1,589	1,413	1,398	1,376
Energy	24,037	17,584	15,141	16,577	8,733	7,675	8,428	6,301	3,920	3,514
Industry & Minerals	3,300	3,517	3,535	3,164	4,061	3,702	2,837	2,780	2,238	1,622
Transport	3,303	3,281	2,274	1,538	1,407	1,409	2,134	1,522	1,227	2,073
Ecology & Environment	36	41	6	8	7	13	4	6	7	6

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Tourism	37	37	24	28	33	27	25	23	24	24
Civil Supplies	11,208	13,768	9,534	9,775	8,517	8,155	6,223	5,699	5,425	5,101
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	23,564	19,926	19,489	15,796	15,688	14,880	11,470	12,466	10,732	9,980
Others	1,06,711	92,324	87,662	84,414	72,668	69,062	56,425	49,472	44,622	38,060
Telangana (Total)	**1,68,514**	**1,53,407**	**1,36,803**	**1,23,212**	**1,08,798**	**97,083**	**85,365**	**81,432**	**75,896**	**50,673**
Police	8,940	7,994	7,240	5,612	5,595	5,562	4,944	4,506	4,148	2,514
Public Works	308	283	241	198	194	187	180	172	185	115
Education, Sports, Art and Culture	19,185	17,144	14,357	12,212	12,249	11,504	12,246	11,955	10,469	6,805
Health & Family Welfare	8,121	7,448	6,421	5,746	5,950	4,913	4,768	4,590	3,655	2,478
Water Supply and Sanitation	1,177	1,281	1,113	746	230	314	897	1,187	874	779
Housing & Urban Development	3,779	4,584	2,920	4,371	2,626	2,905	2,067	1,343	2,308	1,336
Social Welfare & Nutrition	14,928	14,528	12,501	12,299	12,584	10,411	8,804	8,455	7,260	3,765
Welfare of SCs/STs/OBCs/Minorities	9,672	11,537	15,450	8,824	9,853	8,822	7,862	6,592	4,553	2,947
Agriculture & Allied Activities	29,559	18,729	19,555	17,591	15,422	12,600	6,560	6,122	6,476	5,826
Rural Development	4,733	6,039	4,790	5,393	3,745	2,857	3,790	6,549	4,749	3,536
Irrigation & Flood Control	501	433	350	325	345	389	398	2,033	3,158	2,820
Energy	15,945	17,679	11,162	9,984	5,222	4,983	4,391	4,594	4,440	3,186
Industry & Minerals	415	1,073	1,271	623	612	751	826	382	865	696
Transport	2,478	1,384	1,499	1,058	842	872	595	595	1,362	1,173
Ecology & Environment	1	1	1	1	1	1	1	2	1	3
Tourism	58	35	57	22	20	24	31	43	76	59
Civil Supplies	157	113	114	53	83	55	79	60	89	119
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	5	33	72	140	112
Others	48,557	43,123	37,761	38,154	33,225	29,928	26,893	22,181	21,088	12,404
Tripura (Total)	**18,342**	**17,739**	**16,125**	**14,368**	**13,377**	**11,889**	**10,357**	**8,855**	**7,868**	**7,443**
Police	1,816	1,589	1,452	1,384	1,333	1,254	1,148	927	853	760
Public Works	377	309	299	279	248	227	200	183	87	62
Education, Sports, Art and Culture	2,472	2,362	2,319	2,387	2,584	2,437	2,183	1,835	1,664	1,503
Health & Family Welfare	1,172	1,051	1,083	875	848	799	644	536	498	544
Water Supply and Sanitation	272	218	223	204	204	176	169	155	175	99

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Housing & Urban Development	1,668	2,093	1,494	853	506	123	107	121	81	134
Social Welfare & Nutrition	1,249	1,339	932	945	910	858	692	568	471	493
Welfare of SCs/STs/OBCs/Minorities	571	466	474	467	360	466	334	370	309	315
Agriculture & Allied Activities	868	808	842	761	706	733	630	620	572	561
Rural Development	1,139	998	914	807	702	397	365	314	197	249
Irrigation & Flood Control	70	65	72	77	69	58	57	54	50	53
Energy	99	124	79	80	94	29	65	92	87	76
Industry & Minerals	90	89	95	83	66	61	71	59	52	65
Transport	364	448	315	325	155	116	132	189	242	271
Ecology & Environment	1	0	0	0	1	0	1	1	1	1
Tourism	12	9	4	4	4	3	3	3	2	2
Civil Supplies	75	84	103	45	29	91	99	84	63	79
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	439	326	308	287	268	234	228	198	198	180
Others	5,586	5,360	5,116	4,506	4,291	3,827	3,227	2,543	2,266	1,996
Uttar Pradesh (Total)	**4,29,788**	**3,79,978**	**3,37,581**	**2,98,543**	**2,98,833**	**3,01,728**	**2,66,224**	**2,36,592**	**2,12,736**	**1,71,027**
Police	25,315	23,633	22,639	18,887	19,329	16,350	13,963	12,196	10,792	10,345
Public Works	344	1,011	1,064	504	964	870	1,455	512	697	670
Education, Sports, Art and Culture	69,172	66,812	58,143	53,485	54,413	47,657	46,141	52,220	45,077	33,949
Health & Family Welfare	24,541	26,211	20,027	19,483	17,572	15,843	14,792	12,862	11,195	10,076
Water Supply and Sanitation	1,203	962	1,134	1,097	735	1,419	1,155	481	795	191
Housing & Urban Development	23,856	15,104	14,067	15,731	9,670	7,289	5,349	4,055	3,129	1,857
Social Welfare & Nutrition	21,833	21,778	16,464	13,131	13,152	11,814	10,056	13,897	11,721	11,404
Welfare of SCs/STs/OBCs/Minorities	4,071	3,221	3,388	3,947	5,301	5,211	4,687	4,171	4,511	1,765
Agriculture & Allied Activities	11,436	9,844	8,984	8,104	8,582	12,129	27,265	5,599	5,098	5,627
Rural Development	22,022	17,660	17,303	18,084	19,450	25,909	17,086	13,848	7,714	6,292
Irrigation & Flood Control	9,902	8,872	9,164	8,580	8,738	6,770	6,981	5,466	5,222	5,349
Energy	33,563	28,184	20,758	9,085	17,602	15,352	7,162	14,540	22,225	12,340
Industry & Minerals	11,252	5,121	4,730	1,618	2,683	2,025	1,308	673	3,082	1,001
Transport	10,472	5,877	5,173	9,672	5,237	4,532	4,125	4,826	3,573	3,173
Ecology & Environment	14	9	9	11	8	6	5	9	10	10
Tourism	204	121	78	54	56	57	41	52	41	32

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Civil Supplies	995	2,294	59	45	44	69	46	37	33	31
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	23,713	18,000	16,500	14,208	14,500	12,100	11,555	10,642	10,140	10,931
Others	1,35,881	1,25,264	1,17,897	1,02,818	1,00,797	1,16,326	93,050	80,507	67,680	55,985
Uttarakhand (Total)	**47,274**	**43,773**	**38,929**	**37,091**	**32,859**	**32,196**	**29,083**	**25,272**	**23,086**	**21,164**
Police	2,265	2,113	1,967	1,811	1,771	1,779	1,613	1,403	1,148	1,070
Public Works	482	481	467	454	469	480	456	387	362	347
Education, Sports, Art and Culture	9,745	9,354	8,332	8,013	7,588	7,283	6,454	5,366	4,932	4,718
Health & Family Welfare	3,789	3,693	2,706	2,316	2,003	1,909	1,555	1,390	1,323	1,245
Water Supply and Sanitation	813	609	470	400	411	435	443	599	447	786
Housing & Urban Development	427	312	108	637	116	143	176	231	260	55
Social Welfare & Nutrition	2,811	2,615	1,885	1,740	1,681	1,563	1,341	1,297	1,226	1,127
Welfare of SCs/STs/OBCs/Minorities	174	176	180	237	206	206	246	163	216	336
Agriculture & Allied Activities	2,795	2,901	3,058	2,716	2,264	2,485	2,132	1,775	1,586	1,550
Rural Development	2,456	2,184	1,672	1,581	1,396	1,478	1,266	1,248	1,614	1,502
Irrigation & Flood Control	527	501	452	431	424	428	407	360	358	357
Energy	37	17	14	21	13	12	12	18	19	5
Industry & Minerals	263	248	223	174	177	155	108	93	68	58
Transport	1,066	572	557	497	302	312	236	315	214	274
Ecology & Environment	2	1	1	0	-	-	-	-	-	-
Tourism	150	123	81	69	59	65	59	41	49	68
Civil Supplies	38	32	9	6	6	7	5	5	4	4
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	2,557	2,041	1,540	1,932	1,717	1,459	1,469	906	767	681
Others	16,878	15,799	15,207	14,056	12,255	11,997	11,102	9,673	8,493	6,981
West Bengal (Total)	**2,25,959**	**2,22,839**	**2,10,160**	**1,77,921**	**1,62,575**	**1,56,374**	**1,41,077**	**1,33,918**	**1,18,827**	**1,03,652**
Police	9,991	9,545	9,375	8,783	7,227	6,223	5,356	5,182	4,886	4,371
Public Works	758	661	635	643	601	595	652	536	500	463
Education, Sports, Art and Culture	38,628	41,147	37,448	35,649	31,879	28,365	24,614	23,474	20,919	20,607
Health & Family Welfare	15,880	14,672	15,678	11,928	10,181	8,440	7,925	7,021	6,020	5,310
Water Supply and Sanitation	1,724	1,408	1,492	1,087	1,065	1,285	1,296	2,002	2,041	1,333
Housing & Urban Development	9,439	10,725	8,208	6,128	5,619	6,606	6,186	5,604	4,806	3,948

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Social Welfare & Nutrition	29,776	41,022	32,907	16,199	20,133	20,008	16,086	15,224	10,398	6,692
Welfare of SCs/STs/OBCs/Minorities	4,466	4,400	4,190	3,336	1,770	2,397	2,200	1,638	1,951	1,119
Agriculture & Allied Activities	16,371	9,368	8,099	4,603	4,586	7,911	3,730	3,265	3,523	2,416
Rural Development	13,201	11,211	14,481	17,165	16,739	15,301	18,162	12,838	15,451	12,565
Irrigation & Flood Control	1,465	1,299	1,193	1,058	1,143	1,207	1,055	975	945	952
Energy	2,887	1,980	1,582	1,381	1,037	1,991	2,158	4,620	1,066	354
Industry & Minerals	392	389	329	290	264	337	304	1,127	990	720
Transport	1,818	1,696	1,616	1,725	1,760	1,777	1,714	1,580	1,272	1,406
Ecology & Environment	27	7	19	8	26	41	27	34	38	23
Tourism	71	46	54	-3	78	150	102	79	70	43
Civil Supplies	73	106	104	139	67	78	68	84	76	62
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	721	408	354	450	450	489	488	564	776	627
Others	78,271	72,749	72,395	67,352	57,949	53,173	48,953	48,071	43,099	40,641
Total of All States	**38,96,647**	**35,95,736**	**32,13,137**	**28,57,560**	**26,94,727**	**25,39,755**	**22,59,605**	**20,47,215**	**18,01,846**	**16,08,023**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Police	1,78,997	1,65,433	1,50,390	1,34,657	1,31,931	1,19,262	1,05,028	94,210	84,650	77,917
Public Works	12,403	12,544	11,310	9,928	10,140	9,926	10,423	8,939	8,598	8,553
Education, Sports, Art and Culture	6,53,918	6,20,856	5,46,976	4,91,792	4,95,817	4,47,120	4,08,075	3,81,159	3,42,921	3,11,444
Health & Family Welfare	2,34,379	2,14,526	2,11,403	1,76,608	1,53,305	1,39,710	1,25,271	1,09,088	95,105	83,903
Water Supply and Sanitation	42,087	35,932	32,844	25,526	26,562	35,236	36,634	34,124	26,125	19,692
Housing & Urban Development	1,43,105	1,64,784	1,20,136	1,10,589	95,834	96,130	87,262	80,197	57,447	46,264
Social Welfare & Nutrition	2,69,570	2,37,187	1,92,305	1,63,482	1,50,749	1,54,662	1,23,166	1,19,854	1,11,571	92,006
Welfare of SCs/STs/OBCs/Minorities	1,16,173	1,02,000	97,492	78,692	85,954	70,772	67,284	58,936	51,890	42,431
Agriculture & Allied Activities	2,62,426	2,18,535	2,04,912	2,01,093	1,84,558	1,91,633	1,68,898	1,20,429	1,05,298	1,03,736
Rural Development	1,75,785	1,64,017	1,50,621	1,59,673	1,43,210	1,37,104	1,31,817	1,25,732	1,07,401	94,871
Irrigation & Flood Control	38,829	35,676	33,426	30,875	29,781	27,897	28,266	27,601	27,667	30,399
Energy	2,48,792	2,22,314	1,84,112	1,36,440	1,38,157	1,20,808	1,09,753	1,23,323	1,03,559	87,806
Industry & Minerals	47,934	39,223	36,265	26,354	27,238	25,656	21,201	20,487	21,210	17,202
Transport	81,575	71,762	60,640	56,548	48,682	46,293	45,617	44,227	40,367	42,290
Ecology & Environment	1,665	1,736	1,201	1,046	627	526	478	469	346	298
Tourism	3,602	3,271	2,370	1,548	1,682	2,059	2,122	2,164	1,817	1,269
Civil Supplies	19,669	22,790	15,246	15,427	12,120	12,494	10,337	10,460	8,779	8,555
Grants in Aid (Compensation & Assignments to Local Bodies and PRIs)	1,14,349	1,04,699	95,456	84,096	79,520	77,401	67,449	55,459	48,550	46,373
Others	12,51,389	11,58,450	10,66,033	9,53,186	8,78,859	8,25,067	7,10,523	6,30,356	5,58,544	4,93,014
Total	**38,96,647**	**35,95,736**	**32,13,137**	**28,57,560**	**26,94,727**	**25,39,755**	**22,59,605**	**20,47,215**	**18,01,846**	**16,08,023**

Annexure 15: Capital Expenditure by Functions of the States (Major Functions) (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**24,061**	**9,017**	**18,511**	**20,690**	**17,598**	**21,820**	**16,271**	**15,708**	**14,845**	**12,616**
Education, Sports, Art & Culture	4,811	64	3,176	3,417	340	245	363	144	374	553
Health & Family Welfare	1,385	516	1,129	537	204	175	201	399	277	746
Water Supply and Sanitation	4,147	-787	1,426	572	545	666	563	532	60	78
Housing & Urban Development	1,641	349	408	290	563	2,312	2,439	643	1,215	814
Public Works	166	113	49	43	48	58	36	72	41	237
Irrigation and Flood Control	6,112	4,332	5,917	4,024	4,337	13,386	8,243	9,996	8,917	4,290
Energy	1	0	689	97	4,833	302	345	120	83	2,154
Agriculture & Allied Activities	322	93	664	87	221	313	289	116	97	37
Industries & Minerals	373	296	-123	777	446	654	116	0	18	119
Transport	1,062	650	628	873	999	863	853	2,258	2,695	2,364
Police	110	-99	269	150	289	166	192	196	130	203
Rural Development	784	1,218	699	1,735	822	875	869	-	-	-
Welfare of SCs, STs, OBCs and Minorities	311	197	152	169	163	144	677	530	549	655
Social Welfare & Nutrition	108	17	22	21	18	49	89	82	105	38
Tourism	254	54	77	9	6	10	40	26	13	-
Others	2,473	2,005	3,329	7,890	3,764	1,602	957	593	270	327
Arunachal Pradesh (Total)	**8,467**	**8,111**	**6,491**	**5,128**	**3,709**	**5,748**	**3,193**	**1,554**	**2,006**	**1,488**
Education, Sports, Art & Culture	587	286	281	65	108	205	87	94	119	133
Health & Family Welfare	92	97	25	11	59	57	42	15	26	34
Water Supply and Sanitation	384	430	330	225	253	416	303	131	73	41
Housing & Urban Development	727	433	385	126	141	394	266	291	150	171
Public Works	883	533	436	234	164	363	148	93	306	117
Irrigation and Flood Control	581	335	148	171	134	165	70	82	121	31
Energy	664	544	431	173	173	340	251	177	129	107
Agriculture & Allied Activities	129	67	45	21	35	47	15	15	24	17
Industries & Minerals	139	29	26	11	12	3	10	7	11	4
Transport	3,011	3,817	2,678	3,167	1,848	2,630	1,174	382	811	605
Police	192	154	205	64	54	40	-	1	4	0
Rural Development	66	79	37	35	8	35	53	36	20	18

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Welfare of SCs, STs, OBCs and Minorities	15	11	0	-	-	-	-	-	-	-
Social Welfare & Nutrition	160	153	315	219	158	148	157	48	52	53
Tourism	28	13	41	6	1	101	31	53	11	48
Others	808	1,130	1,108	601	560	804	588	129	148	110
Assam (Total)	**21,509**	**16,338**	**20,230**	**12,487**	**13,502**	**11,362**	**7,947**	**6,001**	**2,951**	**4,543**
Education, Sports, Art & Culture	1,507	520	601	72	166	67	61	-	-	-
Health & Family Welfare	660	572	934	521	487	391	229	34	6	13
Water Supply and Sanitation	1,312	863	769	1,546	636	1,379	2,131	1,097	456	481
Housing & Urban Development	714	303	652	172	330	294	416	445	136	78
Public Works	2,164	1,302	405	304	247	299	181	171	76	135
Irrigation and Flood Control	1,243	1,185	1,111	1,016	1,641	1,594	663	807	925	1,506
Energy	2,363	837	3,768	330	397	499	992	925	311	783
Agriculture & Allied Activities	285	141	357	349	195	267	262	55	18	11
Industries & Minerals	2,787	427	109	65	96	243	130	186	79	133
Transport	7,038	8,652	9,168	7,551	8,459	5,544	2,204	1,717	700	994
Police	674	381	142	-5	20	109	157	29	-	-
Rural Development	-	-	-	-	-	-	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	109	106	29	31	49	10	8	1	-	0
Social Welfare & Nutrition	233	19	1	-	-	5	-	-	-	-
Tourism	32	50	23	21	18	18	25	24	5	25
Others	386	979	2,161	514	759	643	487	510	239	384
Bihar (Total)	**38,589**	**33,577**	**25,157**	**19,323**	**12,970**	**22,529**	**29,150**	**27,322**	**24,587**	**18,519**
Education, Sports, Art & Culture	4,591	2,712	2,443	1,333	796	1,548	1,519	1,074	550	263
Health & Family Welfare	2,175	2,426	865	648	862	1,146	565	870	1,091	316
Water Supply and Sanitation	1,003	1,310	1,976	4,646	1,454	1,485	1,764	1,164	773	885
Housing & Urban Development	677	314	329	221	175	231	169	159	50	18
Public Works	3,271	1,596	1,528	577	1,029	1,782	1,665	1,004	1,038	985
Irrigation and Flood Control	5,876	2,652	3,611	2,213	555	2,046	2,665	1,797	1,685	1,424
Energy	2,005	3,170	1,507	1,369	3,119	5,192	7,155	5,814	2,935	4,419
Agriculture & Allied Activities	153	667	464	239	71	905	198	128	709	285
Industries & Minerals	1,137	2,217	650	211	137	98	110	229	47	4

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Transport	7,599	7,569	5,332	3,254	1,514	5,275	5,402	5,601	4,736	4,198
Police	924	574	610	143	419	445	269	278	318	219
Rural Development	7,090	6,218	3,956	3,558	1,591	960	6,388	7,892	8,013	4,648
Welfare of SCs, STs, OBCs and Minorities	49	74	68	31	26	27	30	21	19	-21
Social Welfare and Welfare	3	510	133	30	34	74	104	64	101	30
Tourism	273	203	124	57	64	42	76	57	34	67
Others	1,763	1,364	1,562	792	1,125	1,273	1,069	1,169	2,489	779
Chhattisgarh (Total)	**15,730**	**13,406**	**10,828**	**9,075**	**8,623**	**9,144**	**10,370**	**9,743**	**8,110**	**6,633**
Education, Sports, Art & Culture	1,361	505	409	416	315	490	668	517	497	261
Health & Family Welfare	581	720	325	512	362	214	401	325	290	234
Water Supply and Sanitation	3,127	2,544	1,503	908	405	325	427	397	188	52
Housing & Urban Development	1,753	727	779	690	598	456	761	870	513	672
Public Works	617	529	247	400	149	234	228	159	343	220
Irrigation and Flood Control	1,488	1,134	1,041	1,133	1,125	1,588	1,679	1,888	1,737	1,539
Energy	1,249	736	825	552	517	595	825	907	130	33
Agriculture & Allied Activities	282	248	222	134	108	237	160	194	183	114
Industries & Minerals	69	54	10	13	9	20	65	111	53	36
Transport	3,475	4,310	4,432	3,364	3,942	3,771	3,732	3,423	3,069	2,591
Police	164	217	99	106	43	14	48	29	19	37
Rural Development	929	962	271	351	505	589	656	367	721	457
Welfare of SCs, STs, OBCs and Minorities	332	492	381	358	230	340	388	367	241	216
Social Welfare & Nutrition	116	16	4	34	31	10	61	77	49	94
Tourism	61	72	58	11	14	14	4	27	-	7
Others	127	141	222	93	268	247	269	85	77	68
Goa (Total)	**3,574**	**3,430**	**2,685**	**1,998**	**1,674**	**2,152**	**2,128**	**1,642**	**1,625**	**1,237**
Education, Sports, Art & Culture	165	115	133	34	175	238	118	105	158	135
Health & Family Welfare	113	78	189	119	152	113	80	59	31	17
Water Supply and Sanitation	464	382	369	371	206	300	312	240	141	116
Housing & Urban Development	321	294	207	60	38	99	167	23	3	0
Public Works	403	165	131	113	68	133	110	43	60	22
Irrigation and Flood Control	333	295	190	170	210	170	152	152	99	139

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Energy	562	480	265	224	176	177	169	222	381	169
Agriculture & Allied Activities	51	24	-3	-7	10	35	65	69	44	21
Industries & Minerals	15	120	17	9	19	12	16	30	24	17
Transport	865	773	543	289	253	352	499	400	381	245
Police	30	8	5	3	1	2	1	2	7	3
Rural Development	52	97	51	18	9	-0	-	7	4	0
Welfare of SCs, STs, OBCs and Minorities	24	30	29	18	25	6	7	5	8	10
Social Welfare & Nutrition	0	1	1	0	0	6	2	0	2	1
Tourism	102	129	155	72	66	85	93	87	74	57
Others	73	439	403	504	265	425	337	198	208	285
Gujarat (Total)	**58,346**	**36,965**	**29,256**	**28,014**	**26,962**	**29,793**	**26,944**	**22,833**	**24,845**	**24,508**
Education, Sports, Art & Culture	3,495	3,266	606	651	559	915	794	1,167	1,281	1,328
Health & Family Welfare	3,176	1,922	1,436	727	1,067	2,057	1,570	1,458	1,896	1,969
Water Supply and Sanitation	5,464	5,555	4,567	3,888	3,237	3,292	3,159	2,503	1,819	2,182
Housing & Urban Development	10,928	1,850	1,572	1,287	1,260	1,347	1,071	885	845	799
Public Works	730	287	203	255	302	565	507	402	531	514
Irrigation and Flood Control	9,791	6,229	5,402	5,877	8,544	10,350	9,080	7,424	8,142	7,647
Energy	4,434	3,876	3,964	3,872	3,511	2,943	3,046	2,747	3,440	2,032
Agriculture & Allied Activities	1,058	859	849	795	780	845	831	809	957	774
Industries & Minerals	474	2,418	353	1,349	286	119	113	55	191	948
Transport	13,751	6,558	5,988	6,088	4,250	3,561	4,158	3,023	3,000	3,278
Police	349	528	345	228	371	198	359	218	268	338
Rural Development	1,481	1,369	1,294	935	1,298	1,299	1,206	1,183	1,204	1,165
Welfare of SCs, STs, OBCs and Minorities	1,138	919	858	755	635	637	245	262	360	407
Social Welfare & Nutrition	217	33	30	20	84	54	22	-110	71	105
Tourism	720	834	1,519	813	483	557	464	440	458	465
Others	1,141	460	270	475	294	1,054	318	369	383	556
Haryana (Total)	**19,976**	**14,127**	**12,012**	**6,795**	**18,975**	**16,062**	**14,933**	**11,378**	**20,159**	**4,558**
Education, Sports, Art & Culture	1,777	1,048	579	409	388	396	404	142	202	186
Health & Family Welfare	1,920	1,404	896	766	510	333	302	244	35	65
Water Supply and Sanitation	1,915	1,050	1,693	944	1,174	1,465	1,169	942	835	960

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Housing & Urban Development	674	971	2,119	650	979	1,389	1,053	68	298	458
Public Works	392	357	415	227	355	459	255	189	232	171
Irrigation and Flood Control	2,624	2,171	1,808	1,366	1,401	1,274	974	926	876	965
Energy	234	11	10	583	5,990	5,553	6,342	5,542	13,864	185
Agriculture & Allied Activities	4,184	700	149	-1,074	4,741	2,049	1,507	890	450	-830
Industries & Minerals	403	819	674	485	829	416	232	324	659	206
Transport	3,940	4,391	2,824	1,513	1,819	1,767	1,782	1,588	2,011	1,517
Police	248	196	137	160	230	256	226	211	228	120
Rural Development	1,232	478	135	187	29	5	0	0	1	1
Welfare of SCs, STs, OBCs and Minorities	6	0	-	0	3	6	4	3	2	1
Social Welfare & Nutrition	38	81	62	65	22	98	65	79	57	57
Tourism	74	79	20	28	29	24	17	36	22	30
Others	315	370	493	484	476	572	601	193	385	467
Himachal Pradesh (Total)	**5,737**	**6,139**	**6,407**	**5,629**	**5,632**	**5,051**	**4,258**	**6,789**	**3,328**	**2,947**
Education, Sports, Art & Culture	300	411	489	357	287	329	343	297	299	133
Health & Family Welfare	296	552	294	302	232	346	263	286	117	62
Water Supply and Sanitation	1,023	812	1,012	1,002	599	418	462	393	318	289
Housing & Urban Development	86	174	101	65	128	75	62	41	36	21
Public Works	270	186	274	116	125	139	134	153	61	53
Irrigation and Flood Control	385	338	313	387	736	465	251	201	142	506
Energy	122	199	498	451	678	666	605	3,432	677	712
Agriculture & Allied Activities	8	96	94	152	96	113	128	90	74	78
Industries & Minerals	72	198	123	20	34	51	78	69	76	56
Transport	2,680	2,664	2,602	2,522	2,435	2,085	1,694	1,584	1,327	893
Police	76	93	99	45	62	66	45	42	23	27
Rural Development	25	42	39	10	13	16	2	3	5	1
Welfare of SCs, STs, OBCs and Minorities	1	6	13	6	6	10	5	9	7	10
Social Welfare & Nutrition	36	5	14	3	7	10	8	16	13	8
Tourism	64	89	90	30	34	54	3	4	5	2
Others	293	274	352	161	162	211	175	169	146	97
Jharkhand (Total)	**24,861**	**18,227**	**10,840**	**11,845**	**10,044**	**12,197**	**13,804**	**12,196**	**15,639**	**6,367**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Education, Sports, Art & Culture	747	1,012	94	95	258	356	360	254	103	83
Health & Family Welfare	650	625	489	586	348	273	309	512	340	261
Water Supply and Sanitation	3,467	1,840	505	438	539	400	332	221	193	139
Housing & Urban Development	756	831	101	65	116	190	232	181	97	70
Public Works	361	483	272	189	366	269	378	364	328	159
Irrigation and Flood Control	1,507	1,374	1,204	1,046	1,329	1,476	1,689	1,511	1,157	379
Energy	5,834	4,212	1,500	3,974	89	1,413	1,761	1,229	7,375	779
Agriculture & Allied Activities	907	654	354	76	154	390	608	573	124	98
Industries & Minerals	163	111	1,002	8	4	7	16	5	1	1
Transport	5,260	3,438	3,202	3,120	3,687	3,871	5,142	4,505	3,476	2,460
Police	577	373	449	571	807	463	372	189	210	154
Rural Development	3,518	2,222	1,145	1,288	1,991	2,463	2,096	2,078	1,755	1,364
Welfare of SCs, STs, OBCs and Minorities	878	848	364	269	165	395	265	264	234	173
Social Welfare & Nutrition	131	43	12	5	1	-	17	117	89	160
Tourism	30	78	55	44	44	99	71	74	61	14
Others	74	84	91	71	146	131	157	120	95	75
Karnataka (Total)	**56,593**	**60,599**	**52,084**	**48,075**	**39,599**	**39,147**	**35,759**	**30,085**	**21,369**	**20,198**
Education, Sports, Art & Culture	1,201	1,590	1,634	1,168	1,203	1,107	1,143	1,108	718	317
Health & Family Welfare	1,114	1,230	2,575	2,099	822	1,108	1,132	744	820	790
Water Supply and Sanitation	6,794	1,921	3,146	3,662	2,882	2,075	885	735	727	1,495
Housing & Urban Development	2,901	6,940	6,464	4,536	2,419	4,385	3,409	3,487	1,235	538
Public Works	2,339	1,037	778	839	421	536	606	533	484	422
Irrigation and Flood Control	17,436	21,221	19,076	17,785	13,343	12,096	10,392	8,635	6,955	7,779
Energy	613	1,121	350	650	3,358	2,128	840	916	78	310
Agriculture & Allied Activities	1,137	1,304	871	746	334	219	3,631	550	198	270
Industries & Minerals	1,082	1,552	1,410	1,647	939	1,147	1,222	501	783	370
Transport	9,645	14,128	10,143	11,017	8,897	8,859	7,379	7,624	5,399	5,147
Police	570	582	150	366	356	288	369	524	503	193
Rural Development	224	264	306	87	65	67	114	49	7	14
Welfare of SCs, STs, OBCs and Minorities	2,764	2,315	1,953	1,164	2,783	3,422	2,993	2,243	2,014	1,326
Social Welfare & Nutrition	74	155	76	193	80	71	175	140	77	71

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Tourism	167	155	124	70	283	266	259	257	215	194
Others	8,532	5,083	3,028	2,047	1,412	1,373	1,210	2,038	1,157	962
Kerala (Total)	**16,880**	**16,787**	**17,046**	**15,438**	**9,665**	**9,753**	**10,289**	**11,286**	**8,342**	**4,998**
Education, Sports, Art & Culture	657	590	530	386	311	473	528	345	441	307
Health & Family Welfare	348	359	310	416	244	415	424	256	220	193
Water Supply and Sanitation	1,351	1,752	2,149	1,146	272	539	320	265	160	128
Housing & Urban Development	162	54	59	147	20	88	145	38	64	88
Public Works	145	260	196	177	133	154	217	186	249	102
Irrigation and Flood Control	341	403	441	302	283	272	544	675	526	270
Energy	59	42	58	29	14	111	69	52	16	21
Agriculture & Allied Activities	506	852	665	666	438	964	786	716	613	486
Industries & Minerals	833	888	833	916	379	500	881	755	575	328
Transport	5,272	5,015	6,507	5,637	4,066	3,330	4,280	3,896	3,548	2,174
Police	99	42	70	75	22	34	48	24	4	30
Rural Development	1,190	1,447	1,194	1,712	916	317	515	616	438	218
Welfare of SCs, STs, OBCs and Minorities	301	175	200	130	117	177	100	190	57	40
Social Welfare & Nutrition	33	20	17	35	30	121	40	95	22	50
Tourism	128	107	153	240	82	123	179	175	127	134
Others	5,455	4,783	3,665	3,423	2,339	2,138	1,213	3,003	1,283	426
Madhya Pradesh (Total)	**57,348**	**46,799**	**43,962**	**31,586**	**30,229**	**30,514**	**32,463**	**32,229**	**19,993**	**24,412**
Education, Sports, Art & Culture	3,912	2,170	1,552	1,356	1,537	1,000	728	782	783	327
Health & Family Welfare	2,506	1,610	963	739	1,096	1,218	1,040	565	226	240
Water Supply and Sanitation	10,524	6,739	8,929	3,951	2,400	2,006	1,826	724	915	947
Housing & Urban Development	3,416	3,594	3,502	1,939	1,152	923	711	420	612	149
Public Works	589	527	342	367	406	348	329	330	334	136
Irrigation and Flood Control	14,695	12,396	10,157	10,016	8,996	8,378	7,973	8,470	6,373	4,127
Energy	1,369	1,943	2,185	711	891	2,658	8,186	7,829	3,145	12,750
Agriculture & Allied Activities	2,289	1,390	2,272	956	660	1,992	529	1,880	374	564
Industries & Minerals	1,952	1,756	660	701	753	545	604	2,029	507	429
Transport	11,343	7,549	7,093	5,471	6,156	6,892	6,400	4,672	3,377	2,875
Police	607	617	634	595	554	370	405	363	190	97

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Rural Development	2,355	4,204	4,232	3,782	4,452	3,218	2,187	3,169	2,419	1,249
Welfare of SCs, STs, OBCs and Minorities	1,343	1,114	571	822	982	738	1,061	550	418	295
Social Welfare & Nutrition	139	178	99	36	70	29	118	204	58	101
Tourism	144	128	107	50	59	67	114	112	177	60
Others	165	884	666	95	65	132	251	130	86	66
Maharashtra (Total)	**77,548**	**66,308**	**49,106**	**32,029**	**38,385**	**36,594**	**27,821**	**31,826**	**23,908**	**20,664**
Education, Sports, Art & Culture	468	349	216	113	216	364	107	52	114	96
Health & Family Welfare	3,961	1,724	1,612	990	1,116	1,037	570	602	651	470
Water Supply and Sanitation	-	177	357	-	-	33	20	23	463	161
Housing & Urban Development	10,850	8,352	2,593	3,719	3,554	2,911	1,144	774	567	345
Public Works	2,002	1,535	1,372	823	487	666	555	618	556	531
Irrigation and Flood Control	14,921	11,119	10,207	7,626	11,002	11,912	9,368	8,765	8,067	7,011
Energy	2,479	1,253	1,347	209	81	619	808	5,783	1,576	1,932
Agriculture & Allied Activities	5,620	7,258	5,287	3,402	5,270	5,134	5,472	3,650	3,313	3,527
Industries & Minerals	57	218	20	32	9	27	25	123	82	119
Transport	27,189	26,693	21,080	11,816	12,853	10,057	6,639	5,461	4,725	3,700
Police	798	557	292	205	279	283	166	548	109	214
Rural Development	2,744	2,356	1,749	1,526	1,502	1,336	1,258	1,687	1,464	935
Welfare of SCs, STs, OBCs and Minorities	1,754	1,331	855	694	777	679	597	437	724	869
Social Welfare and Nutrition	227	92	63	18	33	29	45	27	78	55
Tourism	190	47	100	47	94	137	24	10	1	11
Others	4,289	3,247	1,957	809	1,113	1,369	1,025	3,265	1,418	689
Manipur (Total)	**2,749**	**3,492**	**3,254**	**2,449**	**1,155**	**1,731**	**1,432**	**1,494**	**1,239**	**1,333**
Education, Sports, Art & Culture	62	73	106	53	55	82	57	52	73	129
Health & Family Welfare	9	195	73	134	41	16	19	54	43	159
Water Supply and Sanitation	692	778	784	609	267	305	241	217	164	178
Housing & Urban Development	99	150	149	122	132	192	216	59	38	50
Public Works	28	68	53	44	31	107	33	84	146	190
Irrigation and Flood Control	271	227	183	366	144	282	170	405	171	181
Energy	-	-	-	-	-	-	-	-	44	39
Agriculture & Allied Activities	3	17	13	34	7	5	4	2	9	7

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Industries & Minerals	3	9	5	21	10	13	10	13	4	17
Transport	715	652	443	419	252	405	315	465	259	217
Police	111	27	28	7	15	5	74	11	19	19
Rural Development	335	497	840	-	-	-	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	30	178	175	280	74	153	99	28	45	30
Social Welfare & Nutrition	17	11	9	43	1	3	20	2	23	0
Tourism	15	18	74	90	11	29	12	32	63	44
Others	362	592	319	228	115	134	162	70	139	73
Meghalaya (Total)	**4,571**	**2,777**	**2,837**	**1,816**	**983**	**1,507**	**1,005**	**1,321**	**1,269**	**1,175**
Education, Sports, Art & Culture	193	173	38	5	0	3	2	11	5	4
Health & Family Welfare	60	32	81	47	49	43	34	83	92	88
Water Supply and Sanitation	287	355	543	443	187	222	284	185	143	191
Housing & Urban Development	549	295	516	39	55	64	28	121	47	64
Public Works	128	131	149	116	47	75	36	67	80	63
Irrigation and Flood Control	62	68	102	74	4	95	26	46	4	42
Energy	934	575	50	57	25	36	33	8	46	39
Agriculture & Allied Activities	30	17	32	-20	27	35	5	9	7	10
Industries & Minerals	4	11	13	27	0	4	15	78	103	69
Transport	1,211	999	1,223	946	518	807	449	567	660	500
Police	37	-	13	15	1	9	13	15	17	18
Rural Development	165	11	3	1	2	1	1	4	0	0
Welfare of SCs, STs, OBCs and Minorities	-	-	-	-	-	-	-	-	-	-
Social Welfare & Nutrition	34	17	15	7	2	29	12	60	3	16
Tourism	19	10	12	6	2	11	10	8	-	1
Others	858	82	47	54	64	74	57	59	64	69
Mizoram (Total)	**1,279**	**1,324**	**1,007**	**1,129**	**1,455**	**1,909**	**2,041**	**938**	**718**	**930**
Education, Sports, Art & Culture	18	25	28	40	27	71	55	21	29	22
Health & Family Welfare	84	134	81	25	31	91	85	28	11	18
Water Supply and Sanitation	101	104	174	247	151	151	76	63	42	60
Housing & Urban Development	69	26	52	100	321	409	371	172	96	169
Public Works	70	42	31	36	87	56	59	22	16	45

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Irrigation and Flood Control	10	23	8	27	16	10	19	6	8	1
Energy	65	46	64	54	129	110	213	43	67	142
Agriculture & Allied Activities	167	150	66	60	128	182	265	50	134	157
Industries & Minerals	-	2	2	0	0	1	1	-	-	-
Transport	445	323	353	377	391	629	630	374	201	184
Police	25	10	9	-	6	9	23	27	15	24
Rural Development	1	3	9	3	10	10	12	6	2	3
Welfare of SCs, STs, OBCs and Minorities	12	3	105	104	-	1	1	0	-	-
Social Welfare & Nutrition	12	11	15	43	58	38	23	29	33	45
Tourism	2	9	6	2	0	23	77	29	21	6
Others	198	413	5	11	98	121	131	68	42	55
Nagaland (Total)	**3,123**	**2,705**	**1,896**	**1,678**	**1,216**	**1,601**	**1,275**	**1,076**	**1,059**	**1,023**
Education, Sports, Art & Culture	249	233	147	64	66	40	30	27	49	48
Health & Family Welfare	62	438	156	27	8	7	71	13	8	21
Water Supply and Sanitation	91	81	216	150	77	106	121	159	103	105
Housing & Urban Development	638	326	283	206	239	173	255	227	111	156
Public Works	414	321	217	184	104	124	123	114	87	130
Irrigation and Flood Control	118	13	47	54	31	36	17	40	98	15
Energy	130	60	115	88	53	96	22	33	63	51
Agriculture & Allied Activities	154	92	37	31	34	22	30	15	18	20
Industries & Minerals	3	33	4	5	7	4	16	13	15	26
Transport	891	825	405	410	275	486	221	175	254	278
Police	114	125	75	219	61	295	143	18	17	31
Rural Development	30	16	2	1	1	1	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	3	4	77	39	42	-	-	-	-	-
Social Welfare & Nutrition	10	6	8	20	24	-	5	3	14	20
Tourism	13	1	2	6	2	0	3	3	3	19
Others	204	130	106	174	192	211	219	236	218	104
Odisha (Total)	**46,064**	**35,507**	**24,411**	**19,546**	**21,537**	**24,652**	**22,984**	**18,725**	**17,427**	**11,433**
Education, Sports, Art & Culture	1,242	2,192	676	581	759	824	746	360	502	361
Health & Family Welfare	3,445	2,149	1,690	631	504	620	774	668	526	414

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Water Supply and Sanitation	1,911	2,527	2,335	2,215	3,126	2,133	1,580	903	677	535
Housing & Urban Development	1,773	1,063	713	515	466	494	426	468	325	304
Public Works	2,098	1,938	868	864	805	725	462	370	420	384
Irrigation and Flood Control	10,426	7,414	4,757	3,108	4,748	5,707	6,841	5,799	4,173	2,851
Energy	3,126	3,773	3,555	1,821	2,386	1,886	2,275	2,220	1,517	727
Agriculture & Allied Activities	609	624	597	558	415	445	295	208	483	270
Industries & Minerals	502	332	51	32	2	-2	-2	-2	-1	-2
Transport	14,122	10,848	6,655	6,671	6,466	8,962	7,148	6,767	7,555	4,558
Police	-	-	-	-	-	-	-	-	-	-
Rural Development	3,302	-	-4	17	348	1,250	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	875	414	432	269	153	373	527	462	560	436
Social Welfare & Nutrition	99	36	33	101	24	21	61	4	220	144
Tourism	350	275	349	241	114	105	87	77	102	101
Others	2,184	1,922	1,705	1,923	1,220	1,110	1,765	420	369	351
Punjab (Total)	**4,939**	**8,049**	**9,586**	**5,338**	**18,612**	**3,773**	**3,112**	**45,710**	**9,028**	**3,389**
Education, Sports, Art & Culture	521	183	196	200	227	179	70	220	243	154
Health & Family Welfare	231	655	83	94	128	100	1	22	2	0
Water Supply and Sanitation	309	600	661	585	275	258	542	486	331	296
Housing & Urban Development	1,107	2,304	1,919	1,303	324	496	281	292	216	270
Public Works	42	40	79	97	82	67	73	66	107	137
Irrigation and Flood Control	931	1,003	935	753	441	253	315	1,264	752	659
Energy	22	66	154	20	15,628	-	2	10,031	5,597	-
Agriculture & Allied Activities	171	1,497	1,546	930	753	1,407	831	31,378	410	277
Industries & Minerals	52	60	17	13	1	-	-	-	16	-
Transport	969	682	1,016	588	316	515	675	1,352	891	967
Police	212	108	180	95	60	91	100	146	133	90
Rural Development	172	298	356	214	133	201	67	134	88	92
Welfare of SCs, STs, OBCs and Minorities	1	194	36	55	7	-	5	47	17	54
Social Welfare & Nutrition	14	53	16	15	-	9	-	11	8	19
Tourism	-	1	37	130	58	62	50	48	50	30
Others	186	308	2,356	248	179	136	101	213	165	343

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Rajasthan (Total)	**27,044**	**19,973**	**24,773**	**15,762**	**16,973**	**20,751**	**21,957**	**29,945**	**58,588**	**16,803**
Education, Sports, Art & Culture	1,966	1,447	631	1,284	766	825	515	119	155	56
Health & Family Welfare	2,003	2,300	1,962	632	482	499	658	514	576	489
Water Supply and Sanitation	3,176	2,373	4,918	3,833	3,184	3,870	4,590	4,194	4,376	4,495
Housing & Urban Development	2,091	2,002	3,121	1,646	878	1,499	1,059	1,058	664	793
Public Works	317	387	250	229	248	306	352	322	338	431
Irrigation and Flood Control	5,086	3,429	3,578	2,586	2,290	2,412	2,188	1,959	1,308	1,271
Energy	1,854	1,977	2,175	636	4,207	4,146	4,258	16,596	45,582	4,486
Agriculture & Allied Activities	1,007	764	746	481	286	994	1,036	578	461	697
Industries & Minerals	6	11	5	50	28	22	13	10	94	-19
Transport	7,180	2,621	5,054	3,076	3,246	4,262	4,677	2,571	3,235	2,811
Police	77	141	228	164	209	274	160	97	103	104
Rural Development	842	1,033	1,001	239	375	232	653	547	504	456
Welfare of SCs, STs, OBCs and Minorities	460	559	187	253	223	283	279	303	272	197
Social Welfare & Nutrition	160	34	105	169	172	87	109	92	67	25
Tourism	213	77	124	34	11	36	31	27	62	26
Others	607	820	690	448	367	1,005	1,380	956	792	486
Sikkim (Total)	**2,661**	**2,377**	**1,317**	**1,514**	**738**	**1,338**	**1,524**	**737**	**661**	**1,007**
Education, Sports, Art & Culture	468	215	157	151	42	72	102	48	21	43
Health & Family Welfare	112	37	41	179	39	91	224	73	66	61
Water Supply and Sanitation	169	120	111	109	83	88	110	71	56	85
Housing & Urban Development	460	674	54	52	92	97	87	44	45	87
Public Works	453	272	223	90	129	68	139	64	59	89
Irrigation and Flood Control	66	100	28	41	1	52	2	1	1	4
Energy	78	225	103	162	20	64	76	58	38	32
Agriculture & Allied Activities	8	8	8	12	5	13	14	8	11	12
Industries & Minerals	1	69	-	0	7	1	2	2	1	7
Transport	430	334	343	535	240	629	626	257	210	240
Police	7	1	5	2	-	1	7	7	5	20
Rural Development	27	34	5	9	0	5	13	10	0	16
Welfare of SCs, STs, OBCs and Minorities	6	8	9	6	5	10	14	7	4	1

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Social Welfare & Nutrition	11	3	13	9	6	7	2	3	11	2
Tourism	96	211	170	97	30	55	65	40	88	267
Others	269	65	46	59	39	85	42	46	46	40
Tamil Nadu (Total)	**49,345**	**46,791**	**40,651**	**36,902**	**29,654**	**30,789**	**26,720**	**46,756**	**21,326**	**22,122**
Education, Sports, Art & Culture	1,010	586	494	580	648	863	891	989	1,201	598
Health & Family Welfare	1,216	1,376	2,518	2,527	809	730	407	687	580	568
Water Supply and Sanitation	4,493	2,478	3,009	2,627	1,418	1,773	890	1,306	1,679	1,472
Housing & Urban Development	12,703	12,824	10,573	6,176	3,489	5,590	4,601	3,671	2,299	2,228
Public Works	496	822	603	616	437	384	392	256	378	370
Irrigation and Flood Control	3,746	3,806	2,517	4,423	2,670	1,738	1,205	1,063	744	1,240
Energy	1,085	437	1,223	711	2,012	669	1,290	28,329	3,837	6,374
Agriculture & Allied Activities	2,115	2,052	1,070	1,342	1,493	1,314	918	1,338	1,287	1,078
Industries & Minerals	522	862	233	338	274	2,061	507	645	247	398
Transport	17,542	17,227	15,257	14,109	11,552	11,011	12,749	6,173	6,331	5,125
Police	190	73	7	253	404	410	291	404	547	643
Rural Development	2,159	2,006	1,746	1,319	1,863	2,503	1,772	1,242	1,416	1,047
Welfare of SCs, STs, OBCs and Minorities	770	752	272	343	96	95	118	99	144	163
Social Welfare & Nutrition	209	185	128	68	69	-120	34	25	34	83
Tourism	81	53	30	131	55	13	30	25	23	13
Others	1,008	1,253	972	1,337	2,364	1,755	625	503	580	723
Telangana (Total)	**50,778**	**39,129**	**37,344**	**26,790**	**25,559**	**31,347**	**30,111**	**36,773**	**18,823**	**9,856**
Education, Sports, Art & Culture	580	585	49	531	282	279	248	246	134	196
Health & Family Welfare	1,413	1,356	869	619	952	1,085	539	878	104	94
Water Supply and Sanitation	6,616	3,665	7,743	4,634	4,380	6,678	3,919	3,407	3,692	521
Housing & Urban Development	2,223	3,026	1,832	1,016	1,099	1,171	788	1,084	2,612	826
Public Works	344	698	447	288	217	273	80	82	40	37
Irrigation and Flood Control	29,265	18,916	15,420	11,033	10,176	9,118	12,596	13,665	7,776	5,194
Energy	201	771	443	628	2,345	2,650	3,015	10,673	798	348
Agriculture & Allied Activities	1,143	2,458	1,342	1,542	1,399	1,587	595	777	152	46
Industries & Minerals	147	378	894	285	288	87	105	88	5	9
Transport	2,323	2,570	2,854	2,115	1,529	1,777	2,480	3,398	1,819	1,406

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Police	363	433	419	428	289	285	388	376	214	339
Rural Development	2,508	1,946	2,600	2,479	1,008	1,996	858	103	350	51
Welfare of SCs, STs, OBCs and Minorities	709	245	399	254	481	3,018	2,708	318	346	418
Social Welfare & Nutrition	38	57	9	7	5	7	40	32	37	25
Tourism	-	-	-	-	-	-	6	2	7	5
Others	2,906	2,027	2,022	932	1,109	1,337	1,747	1,644	738	342
Tripura (Total)	**2,834**	**2,135**	**1,423**	**835**	**887**	**1,482**	**1,784**	**3,321**	**3,210**	**2,848**
Education, Sports, Art & Culture	218	74	46	19	19	17	169	148	116	138
Health & Family Welfare	64	79	88	25	51	131	146	158	132	118
Water Supply and Sanitation	149	128	240	293	157	242	154	211	178	199
Housing & Urban Development	427	261	77	1	97	381	429	678	241	279
Public Works	199	475	213	73	58	46	54	76	32	143
Irrigation and Flood Control	98	67	62	32	26	20	21	20	34	32
Energy	364	176	109	-	28	43	6	26	77	46
Agriculture & Allied Activities	171	191	50	62	62	31	27	113	104	84
Industries & Minerals	80	19	6	9	-	34	43	42	35	34
Transport	770	362	375	221	157	265	354	857	605	567
Police	34	10	7	7	12	7	11	13	12	23
Rural Development	50	32	20	0	117	132	196	557	1,429	769
Welfare of SCs, STs, OBCs and Minorities	88	104	27	13	19	41	61	233	41	99
Social Welfare & Nutrition	9	31	9	3	1	-	0	0	0	11
Tourism	18	4	23	7	-	-	-	3	4	4
Others	95	121	73	70	81	92	114	184	169	302
Uttar Pradesh (Total)	**1,18,570**	**1,03,237**	**73,056**	**53,390**	**62,118**	**68,766**	**40,597**	**76,530**	**73,541**	**55,170**
Education, Sports, Art & Culture	4,028	3,196	1,632	1,359	1,365	992	938	2,018	1,130	1,385
Health & Family Welfare	4,371	4,960	3,333	2,067	2,385	2,260	2,112	2,922	2,256	1,901
Water Supply and Sanitation	19,039	12,345	4,105	2,473	2,527	2,481	1,975	3,439	2,803	3,211
Housing & Urban Development	11,029	12,854	8,988	5,959	2,976	4,117	5,915	8,563	5,204	6,003
Public Works	771	635	579	378	871	876	1,010	1,114	1,285	972
Irrigation and Flood Control	4,521	3,438	3,336	5,037	5,933	5,531	3,107	5,201	5,052	4,093
Energy	15,987	10,240	10,885	10,562	8,249	14,027	8,313	15,435	24,892	10,960

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Agriculture & Allied Activities	5,496	4,601	8,679	-2,034	5,471	2,978	1,819	4,736	3,172	1,482
Industries & Minerals	8,229	10,660	880	720	1,239	5,061	926	775	1,308	871
Transport	28,216	24,759	22,863	18,567	22,743	22,000	8,325	22,703	15,715	14,338
Police	3,446	3,138	1,600	903	961	641	606	1,265	1,015	749
Rural Development	6,249	7,211	3,752	5,164	3,706	3,407	2,313	2,249	4,757	4,443
Welfare of SCs, STs, OBCs and Minorities	256	694	195	298	168	133	280	85	120	64
Social Welfare & Nutrition	606	944	354	302	726	414	422	1,110	663	602
Tourism	1,407	853	389	427	426	422	354	298	204	147
Others	4,921	2,710	1,486	1,208	2,372	3,427	2,182	4,616	3,964	3,949
Uttarakhand (Total)	**11,106**	**8,288**	**7,881**	**6,576**	**5,540**	**6,368**	**5,991**	**5,119**	**4,301**	**5,090**
Education, Sports, Art & Culture	524	477	361	398	290	154	215	435	254	427
Health & Family Welfare	808	299	313	173	98	187	64	116	141	260
Water Supply and Sanitation	918	550	1,060	648	639	486	489	213	45	96
Housing & Urban Development	982	578	460	617	486	196	266	150	381	288
Public Works	2,297	1,555	1,050	734	339	439	790	70	104	165
Irrigation and Flood Control	648	375	269	268	346	357	315	465	707	764
Energy	747	151	391	181	149	264	150	187	136	183
Agriculture & Allied Activities	903	470	554	130	740	1,111	801	952	105	324
Industries & Minerals	50	120	14	10	27	26	6	139	61	13
Transport	1,507	1,439	1,489	1,170	947	1,379	1,534	1,390	1,401	1,570
Police	58	36	35	21	23	15	14	2	7	48
Rural Development	1,257	1,918	1,706	2,000	1,270	1,625	1,236	842	821	701
Welfare of SCs, STs, OBCs and Minorities	95	57	60	95	28	31	25	8	26	64
Social Welfare & Nutrition	168	44	6	7	40	4	4	18	5	79
Tourism	136	193	111	124	89	58	58	118	94	88
Others	8	26	2	0	31	34	24	15	14	18
West Bengal (Total)	**29,757**	**22,573**	**18,586**	**15,310**	**17,237**	**24,583**	**19,338**	**12,534**	**13,281**	**10,383**
Education, Sports, Art & Culture	512	369	234	224	430	998	454	388	610	572
Health & Family Welfare	1,346	2,186	1,091	904	653	1,238	932	1,242	1,841	1,068
Water Supply and Sanitation	6,316	2,399	3,643	656	1,384	1,952	2,095	116	167	125
Housing & Urban Development	1,667	4,390	2,268	1,770	2,168	2,385	3,485	2,207	1,607	1,693

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Public Works	423	492	375	402	578	781	765	638	509	305
Irrigation and Flood Control	2,650	2,282	2,031	1,666	1,718	1,798	1,562	1,615	1,601	1,374
Energy	2,522	1,346	1,816	606	2,050	2,268	863	1,101	2,126	1,206
Agriculture & Allied Activities	608	421	454	408	576	632	583	843	847	805
Industries & Minerals	555	1,107	611	285	338	1,411	1,075	341	214	316
Transport	6,341	4,803	4,349	3,263	4,503	5,292	3,351	2,409	2,304	1,470
Police	144	161	166	140	164	140	177	166	100	99
Rural Development	4,965	853	482	1,915	356	2,576	1,776	7	30	1
Welfare of SCs, STs, OBCs and Minorities	481	504	196	795	336	73	32	33	24	19
Social Welfare & Nutrition	140	381	261	1,574	870	988	700	452	359	626
Tourism	44	69	59	55	56	91	60	65	54	62
Others	1,043	812	550	648	1,056	1,959	1,430	911	890	643
Total of All States	**7,84,037**	**6,48,184**	**5,52,637**	**4,37,148**	**4,41,230**	**4,72,463**	**4,15,204**	**5,01,572**	**4,16,178**	**2,96,249**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Education, Sports, Art & Culture	37,169	24,467	17,538	15,364	11,636	13,133	11,713	11,163	10,162	8,256
Health & Family Welfare	34,200	30,032	24,418	17,057	13,794	15,979	13,195	13,829	12,403	10,670
Water Supply and Sanitation	85,241	53,093	58,274	42,819	32,455	35,545	30,738	24,337	21,580	19,522
Housing & Urban Development	71,422	65,956	50,276	33,487	24,297	32,358	30,253	27,117	19,708	17,431
Public Works	22,410	16,785	11,785	8,813	8,335	10,331	9,715	7,663	8,239	7,264
Irrigation and Flood Control	1,35,230	1,06,341	93,896	82,601	82,180	92,580	82,128	82,878	68,149	55,334
Energy	49,102	38,265	38,479	28,749	61,108	49,453	51,907	1,20,437	1,18,959	51,018
Agriculture & Allied Activities	29,516	27,714	27,481	10,078	24,511	24,266	21,702	50,744	14,378	10,719
Industries & Minerals	19,710	24,775	8,500	8,039	6,174	12,563	6,337	6,567	5,206	4,508
Transport	1,84,792	1,64,650	1,44,900	1,18,148	1,14,314	1,17,274	94,872	95,591	80,697	67,273
Police	10,236	8,488	6,277	4,962	5,710	4,916	4,664	5,201	4,215	3,844
Rural Development	43,752	36,814	27,625	28,587	22,391	25,118	24,242	22,785	25,448	17,649
Welfare of SCs, STs, OBCs and Minorities	12,809	11,334	7,643	7,253	7,593	10,804	10,529	6,504	6,233	5,526
Social Welfare & Nutrition	3,043	3,134	1,830	3,045	2,566	2,190	2,333	2,683	2,252	2,521
Tourism	4,660	3,813	4,030	2,847	2,130	2,502	2,242	2,161	1,978	1,925
Others	40,744	32,523	29,686	25,299	22,036	23,453	18,636	21,914	16,571	12,789
Total	**7,84,037**	**6,48,184**	**5,52,637**	**4,37,148**	**4,41,230**	**4,72,463**	**4,15,204**	**5,01,572**	**4,16,178**	**2,96,249**

Annexure 16: Expenditure of the States by Economic Categories (Major Spending Object Heads) (Figures in ₹ crore)

Components (PUA)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Salaries	7,13,756	6,65,351	6,08,724	5,50,959	5,40,968	4,99,761	4,53,629	4,00,692	3,66,315	3,37,390
Medical Treatment	5,091	3,406	2,958	2,353	2,208	2,211	2,032	1,829	1,734	1,500
Travel Allowance (Domestic / Intl)	4,803	4,051	3,763	3,475	4,372	3,832	3,292	3,286	3,141	3,631
Wages	25,955	24,473	21,728	19,783	18,127	15,780	12,724	12,452	11,226	9,914
Pensionary Benefits	4,79,248	4,52,100	4,05,566	3,58,692	3,37,522	3,06,479	2,69,231	2,21,920	2,00,363	1,79,382
Interest	4,93,389	4,46,198	4,15,898	3,77,142	3,42,060	3,10,676	2,84,901	2,46,736	2,10,528	1,86,945
Training Expenses	880	727	547	449	644	735	682	577	533	415
Office Expenses	17,878	15,215	13,828	13,698	12,712	12,112	9,861	9,626	9,214	9,119
Rents, Rates & Taxes	2,895	2,654	2,379	1,739	1,494	1,645	1,546	1,359	1,233	1,110
Advertising, Printing & Publication	7,609	5,511	4,314	2,863	3,266	3,450	2,948	3,245	2,193	1,627
Materials & Supplies	41,196	38,092	45,179	30,057	35,364	31,525	25,923	30,829	27,661	24,403
Subsidies	3,30,269	3,09,625	2,71,516	2,33,082	2,10,860	2,22,834	1,91,841	1,65,487	1,39,119	1,15,729
Cost of Ration / Dietary Charges	10,570	11,396	10,827	8,326	8,813	8,345	7,662	7,136	7,368	6,864
Scholarship, Stipend & Prof Services	58,268	54,573	53,636	39,018	53,274	44,968	40,538	38,575	37,610	27,464
Grants in Aid (General & Salary)	11,41,811	10,55,918	9,42,580	8,60,342	7,87,572	7,46,538	6,86,176	6,26,342	5,44,045	4,83,608
Grants in Aid (Capital Creation)	80,611	70,568	51,486	50,187	50,804	44,125	38,844	38,486	26,704	18,191
Arms & Ammunitions	598	223	174	173	226	211	191	256	243	262
Fuels & Lubricants	3,881	3,457	3,042	2,186	1,897	1,894	1,481	1,336	1,262	1,327
Minor Work	36,982	30,538	27,610	19,076	22,277	21,284	21,462	19,450	19,441	18,999
Repair & Maintenance	31,996	24,881	21,648	18,922	18,328	17,429	18,539	17,018	15,211	16,274
Motor Vehicles	3,620	2,650	2,251	1,744	2,412	2,767	2,418	2,516	2,594	2,806
Machinery & Equipment	11,815	10,510	8,456	8,773	6,868	7,300	6,946	6,505	5,731	4,916
Major Works	4,53,816	3,47,277	3,05,913	2,44,000	2,26,308	2,56,254	2,18,176	2,25,031	1,92,459	1,57,779
Investments	1,24,886	90,471	97,333	69,215	89,752	90,205	81,370	95,805	89,255	53,978
Loans and Advances by the Govt.	56,111	68,823	39,860	38,940	38,594	44,155	35,574	1,17,631	90,125	29,552
Others economic categories	6,37,350	5,96,855	5,03,789	4,37,007	3,98,636	3,79,213	3,30,179	3,03,559	2,65,764	2,44,563
Total consolidated expenditure	**47,75,286**	**43,35,543**	**38,65,005**	**33,92,201**	**32,15,358**	**30,75,728**	**27,48,166**	**25,97,684**	**22,71,072**	**19,37,748**
Deduct Recoveries	-94,602	-91,623	-99,231	-97,493	-79,402	-63,510	-73,357	-48,896	-53,048	-33,476
Total Expenditure (net)	**46,80,684**	**42,43,920**	**37,65,774**	**32,94,708**	**31,35,956**	**30,12,218**	**26,74,809**	**25,48,788**	**22,18,024**	**19,04,272**
Repayment of Public Debt	**9,60,146**	**7,80,621**	**5,84,746**	**5,81,478**	**4,48,312**	**3,83,514**	**4,53,629**	**4,00,692**	**3,66,315**	**3,37,390**

Annexure 17: Public Debt Liability and Public Account Liability
As on 31st March of each year (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh (Total)	**4,91,734**	**4,29,526**	**3,78,087**	**3,50,557**	**3,01,802**	**2,57,510**	**2,23,706**	**2,01,314**	**1,73,854**	**1,48,743**
Internal Debt	3,93,063	3,37,530	2,91,951	2,56,088	2,15,617	1,83,274	1,59,813	1,40,783	1,15,704	99,924
Loans and advances from the Centre	28,138	24,508	17,672	14,171	10,943	10,223	8,977	9,025	8,958	9,500
Public Account Liability	70,533	67,488	68,463	80,297	75,243	64,013	54,915	51,506	49,192	39,319
Arunachal Pradesh (Total)	**19,610**	**15,647**	**13,737**	**13,697**	**12,131**	**8,588**	**7,208**	**5,625**	**5,895**	**6,122**
Internal Debt	9,392	8,521	8,131	7,348	6,299	4,835	3,884	2,522	2,067	2,706
Loans and advances from the Centre	4,581	2,243	705	360	152	179	205	232	258	284
Public Account Liability	5,636	4,882	4,901	5,989	5,680	3,574	3,120	2,871	3,570	3,131
Assam (Total)	**1,47,503**	**1,24,891**	**1,02,686**	**88,402**	**72,257**	**59,426**	**49,275**	**43,981**	**39,055**	**35,403**
Internal Debt	1,11,973	94,444	77,780	67,014	52,630	41,511	33,294	26,737	24,799	21,187
Loans and advances from the Centre	15,171	9,332	5,056	2,679	1,270	1,309	1,361	1,430	1,508	1,592
Public Account Liability	20,359	21,116	19,850	18,709	18,356	16,605	14,620	15,814	12,747	12,625
Bihar (Total)	**3,32,741**	**2,93,307**	**2,57,510**	**2,27,196**	**1,93,382**	**1,68,921**	**1,56,777**	**1,38,722**	**1,16,578**	**99,056**
Internal Debt	2,36,205	2,08,098	1,82,855	1,59,558	1,36,082	1,14,360	1,04,525	96,595	79,990	65,848
Loans and advances from the Centre	43,879	34,748	26,058	17,657	12,098	11,785	10,182	9,596	8,838	8,722
Public Account Liability	52,657	50,461	48,597	49,981	45,202	42,776	42,070	32,531	27,749	24,485
Chhattisgarh (Total)	**1,34,179**	**1,01,696**	**99,173**	**92,714**	**78,712**	**66,750**	**52,907**	**43,431**	**37,817**	**31,181**
Internal Debt	95,140	68,755	71,187	70,539	60,383	49,554	36,690	28,330	24,215	18,195
Loans and advances from the Centre	18,747	15,196	11,726	6,169	2,764	2,700	2,340	2,047	1,836	1,854
Public Account Liability	20,292	17,746	16,260	16,006	15,566	14,495	13,877	13,053	11,766	11,132
Goa (Total)	**32,867**	**30,304**	**29,118**	**26,521**	**22,554**	**20,412**	**18,552**	**16,824**	**15,575**	**13,877**
Internal Debt	23,316	21,174	20,321	18,697	15,746	14,019	12,388	11,162	10,176	8,852
Loans and advances from the Centre	4,066	3,446	2,950	2,033	1,148	1,201	1,223	1,233	1,168	1,084
Public Account Liability	5,484	5,684	5,847	5,791	5,660	5,192	4,941	4,429	4,231	3,941
Gujarat (Total)	**4,36,907**	**4,12,378**	**3,80,802**	**3,57,893**	**3,15,455**	**2,85,844**	**2,56,366**	**2,43,146**	**2,21,090**	**2,02,313**
Internal Debt	3,35,209	3,25,273	2,99,806	2,90,031	2,59,661	2,32,875	2,06,644	1,92,772	1,73,681	1,55,981
Loans and advances from the Centre	39,772	35,458	30,756	17,999	7,433	7,430	5,947	6,566	7,062	7,470
Public Account Liability	61,926	51,647	50,240	49,863	48,360	45,539	43,776	43,808	40,347	38,863
Haryana (Total)	**3,38,368**	**3,04,868**	**2,75,696**	**2,43,060**	**2,15,562**	**1,84,216**	**1,64,076**	**1,46,371**	**1,20,718**	**88,446**

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Internal Debt	2,80,772	2,52,781	2,26,208	2,03,958	1,83,786	1,54,968	1,37,812	1,22,617	99,660	68,797
Loans and advances from the Centre	15,825	14,290	13,235	5,852	1,705	1,867	1,941	1,986	2,049	2,128
Public Account Liability	41,771	37,798	36,254	33,250	30,071	27,381	24,322	21,768	19,009	17,521
Himachal Pradesh (Total)	**95,633**	**86,589**	**73,535**	**68,882**	**62,212**	**54,299**	**51,031**	**47,244**	**41,197**	**38,192**
Internal Debt	61,439	55,975	44,376	42,918	39,528	35,363	33,591	31,494	26,861	24,658
Loans and advances from the Centre	8,930	7,388	6,751	3,262	1,044	1,062	1,079	1,076	1,049	1,071
Public Account Liability	25,264	23,226	22,407	22,702	21,640	17,874	16,360	14,674	13,287	12,463
Jharkhand (Total)	**1,27,609**	**1,18,448**	**1,13,482**	**1,09,185**	**94,407**	**83,783**	**77,095**	**66,827**	**56,530**	**43,569**
Internal Debt	70,659	73,580	74,538	71,957	63,545	58,436	53,799	48,682	43,756	32,755
Loans and advances from the Centre	16,149	11,364	7,993	4,982	2,592	2,339	2,233	2,162	2,086	2,087
Public Account Liability	40,801	33,504	30,951	32,246	28,270	23,008	21,063	15,982	10,689	8,727
Karnataka (Total)	**6,20,052**	**5,36,057**	**4,73,573**	**3,97,506**	**3,19,417**	**2,70,376**	**2,33,058**	**2,11,071**	**1,75,623**	**1,58,553**
Internal Debt	4,17,455	3,53,894	3,29,042	2,81,140	2,20,337	1,79,309	1,48,581	1,32,489	1,09,545	92,904
Loans and advances from the Centre	53,406	49,139	45,385	26,617	13,909	14,657	14,555	13,794	13,002	12,681
Public Account Liability	1,49,192	1,33,024	99,147	89,748	85,172	76,410	69,923	64,788	53,076	52,968
Kerala (Total)	**4,15,221**	**3,85,030**	**3,57,393**	**3,08,386**	**2,65,362**	**2,41,615**	**2,14,518**	**1,89,769**	**1,60,539**	**1,41,947**
Internal Debt	2,57,158	2,27,137	2,10,792	1,90,474	1,65,960	1,50,991	1,35,501	1,18,269	1,02,496	89,068
Loans and advances from the Centre	25,337	25,369	23,688	14,974	8,680	7,243	7,484	7,614	7,235	7,065
Public Account Liability	1,32,726	1,32,524	1,22,913	1,02,938	90,722	83,380	71,534	63,886	50,808	45,814
Madhya Pradesh (Total)	**4,08,888**	**3,63,952**	**3,23,218**	**2,89,298**	**2,30,572**	**1,94,309**	**1,72,363**	**1,55,800**	**1,27,144**	**1,08,688**
Internal Debt	2,82,516	2,51,428	2,23,013	2,02,719	1,59,793	1,40,009	1,23,683	1,08,391	83,718	69,008
Loans and advances from the Centre	62,254	49,798	41,351	30,523	21,036	17,389	14,741	13,917	13,668	13,254
Public Account Liability	64,118	62,727	58,854	56,056	49,743	36,911	33,939	33,492	29,758	26,426
Maharashtra (Total)	**7,58,261**	**6,60,754**	**6,06,295**	**5,48,176**	**4,79,895**	**4,36,783**	**4,32,433**	**3,95,858**	**3,51,341**	**3,19,746**
Internal Debt	5,62,854	4,85,782	4,45,080	4,08,036	3,61,132	3,28,522	3,27,026	2,93,952	2,57,159	2,28,905
Loans and advances from the Centre	55,259	47,160	37,956	20,446	6,416	6,500	7,105	7,886	8,229	8,549
Public Account Liability	1,40,148	1,27,811	1,23,260	1,19,695	1,12,347	1,01,761	98,302	94,020	85,953	82,291
Manipur (Total)	**18,872**	**17,146**	**15,354**	**13,184**	**11,407**	**10,464**	**9,566**	**8,808**	**8,125**	**7,357**
Internal Debt	12,160	11,150	9,967	8,431	7,004	6,426	5,554	4,899	4,465	3,941
Loans and advances from the Centre	1,855	1,313	785	571	252	288	332	367	395	439
Public Account Liability	4,857	4,683	4,602	4,182	4,152	3,750	3,680	3,542	3,266	2,978

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Meghalaya (Total)	**21,773**	**18,695**	**15,734**	**13,731**	**11,534**	**10,624**	**9,485**	**8,984**	**7,155**	**6,751**
Internal Debt	14,009	12,635	11,245	9,932	8,301	7,214	6,287	5,378	4,566	4,049
Loans and advances from the Centre	3,339	2,003	921	430	107	116	114	128	144	161
Public Account Liability	4,426	4,058	3,568	3,369	3,126	3,293	3,083	3,477	2,444	2,541
Mizoram (Total)	**12,082**	**10,972**	**10,571**	**9,881**	**8,678**	**7,316**	**7,300**	**6,725**	**6,407**	**6,550**
Internal Debt	6,929	6,142	5,003	4,527	3,759	2,958	3,057	2,622	2,165	2,135
Loans and advances from the Centre	1,774	1,048	771	484	259	266	277	291	305	322
Public Account Liability	3,379	3,782	4,797	4,870	4,660	4,091	3,966	3,812	3,937	4,093
Nagaland (Total)	**18,187**	**15,587**	**13,922**	**13,472**	**12,179**	**11,650**	**10,409**	**9,557**	**8,932**	**7,954**
Internal Debt	13,864	12,133	10,795	10,331	8,987	7,969	7,640	6,930	6,529	5,667
Loans and advances from the Centre	2,080	1,108	613	318	131	146	164	186	207	228
Public Account Liability	2,243	2,346	2,515	2,823	3,061	3,534	2,605	2,442	2,195	2,058
Odisha (Total)	**1,33,089**	**1,11,952**	**1,20,140**	**1,22,774**	**1,26,084**	**1,08,258**	**97,164**	**71,623**	**59,753**	**50,493**
Internal Debt	50,985	45,532	53,977	67,521	60,595	50,421	44,584	34,553	26,525	19,728
Loans and advances from the Centre	21,808	18,373	18,508	11,982	7,843	7,832	7,606	7,465	7,232	7,121
Public Account Liability	60,296	48,047	47,655	43,270	57,646	50,005	44,974	29,605	25,996	23,645
Punjab (Total)	**3,46,185**	**3,14,221**	**2,81,773**	**2,58,032**	**2,29,354**	**2,11,917**	**1,95,152**	**1,82,526**	**1,29,441**	**1,12,366**
Internal Debt	2,80,966	2,50,972	2,20,196	2,10,394	1,89,662	1,74,172	1,60,785	1,49,880	99,629	83,203
Loans and advances from the Centre	25,075	25,487	25,094	13,000	4,671	4,959	4,018	3,893	3,566	3,615
Public Account Liability	40,144	37,762	36,482	34,638	35,021	32,787	30,349	28,753	26,246	25,548
Rajasthan (Total)	**5,71,639**	**5,05,574**	**4,62,845**	**4,10,499**	**3,52,702**	**3,11,374**	**2,81,182**	**2,55,002**	**2,09,386**	**1,47,609**
Internal Debt	3,99,858	3,50,962	3,21,807	2,84,789	2,42,077	2,19,311	2,00,244	1,84,285	1,48,292	93,476
Loans and advances from the Centre	46,794	37,422	31,749	23,532	17,303	13,927	12,063	11,139	8,258	7,034
Public Account Liability	1,24,987	1,17,190	1,09,289	1,02,179	93,322	78,135	68,875	59,578	52,836	47,098
Sikkim (Total)	**15,168**	**12,697**	**10,863**	**9,059**	**7,401**	**6,335**	**5,451**	**4,671**	**3,961**	**3,481**
Internal Debt	11,095	9,396	8,068	6,598	5,305	4,889	4,114	3,396	2,855	2,389
Loans and advances from the Centre	1,917	1,127	586	293	101	98	103	110	114	121
Public Account Liability	2,156	2,174	2,209	2,168	1,995	1,349	1,234	1,165	992	971
Tamil Nadu (Total)	**7,72,423**	**6,91,591**	**6,10,667**	**5,18,796**	**4,23,743**	**3,68,736**	**3,26,518**	**2,83,394**	**2,23,030**	**1,91,847**
Internal Debt	6,42,594	5,67,635	5,02,205	4,29,748	3,52,625	3,04,350	2,72,634	2,37,701	1,80,693	1,51,736
Loans and advances from the Centre	61,332	48,258	39,731	27,440	17,925	17,292	16,135	14,338	13,403	12,898

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Public Account Liability	68,497	75,698	68,731	61,608	53,193	47,094	37,749	31,355	28,934	27,213
Telangana (Total)	**4,03,664**	**3,56,486**	**3,21,612**	**2,78,018**	**2,32,181**	**1,96,963**	**1,65,849**	**1,34,738**	**97,992**	**79,880**
Internal Debt	3,32,463	2,93,129	2,63,041	2,24,379	1,86,959	1,56,934	1,34,287	1,12,830	83,772	69,889
Loans and advances from the Centre	18,057	16,434	14,448	10,175	7,999	8,231	8,631	8,406	8,213	7,444
Public Account Liability	53,144	46,923	44,122	43,464	37,223	31,799	22,931	13,503	6,007	2,547
Tripura (Total)	**22,506**	**21,687**	**21,732**	**21,083**	**17,846**	**14,780**	**12,904**	**11,259**	**10,395**	**9,320**
Internal Debt	11,929	12,098	12,537	12,640	11,028	8,627	7,398	6,336	5,681	4,983
Loans and advances from the Centre	2,163	1,498	1,173	680	185	217	237	268	296	308
Public Account Liability	8,414	8,091	8,023	7,764	6,634	5,936	5,268	4,656	4,419	4,029
Uttar Pradesh (Total)	**7,67,872**	**6,62,316**	**6,12,956**	**5,64,972**	**5,02,412**	**5,18,096**	**4,67,842**	**4,23,224**	**3,67,252**	**3,07,859**
Internal Debt	6,14,779	5,33,477	4,96,423	4,58,552	4,05,049	3,53,190	3,21,479	2,88,627	2,40,836	1,83,192
Loans and advances from the Centre	52,327	34,364	27,261	18,107	11,529	11,980	12,812	13,250	13,658	14,462
Public Account Liability	1,00,766	94,476	89,272	88,313	85,834	1,52,926	1,33,551	1,21,347	1,12,758	1,10,206
Uttarakhand (Total)	**85,915**	**78,509**	**77,024**	**73,751**	**65,982**	**58,039**	**51,831**	**44,583**	**39,032**	**33,480**
Internal Debt	57,379	53,558	53,759	53,302	49,437	45,443	40,286	34,555	29,292	24,557
Loans and advances from the Centre	10,582	8,600	7,443	3,813	813	790	729	655	544	478
Public Account Liability	17,954	16,350	15,821	16,636	15,733	11,807	10,816	9,373	9,196	8,446
West Bengal (Total)	**6,44,817**	**5,85,169**	**5,36,478**	**4,86,430**	**4,33,475**	**3,93,300**	**3,60,961**	**3,37,682**	**3,06,043**	**2,77,579**
Internal Debt	5,23,402	4,79,797	4,42,866	4,04,018	3,60,464	3,26,064	3,01,778	2,82,069	2,56,393	2,30,667
Loans and advances from the Centre	37,181	30,966	27,423	20,230	15,244	14,358	14,233	13,209	13,666	13,824
Public Account Liability	84,234	74,406	66,190	62,182	57,767	52,878	44,950	42,404	35,984	33,089
Total of All States	**81,93,766**	**72,66,052**	**65,95,977**	**59,15,152**	**50,98,698**	**45,60,681**	**41,10,981**	**36,88,757**	**31,19,859**	**26,78,363**

Components (All States)	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Internal Debt	61,09,564	54,02,986	49,16,969	44,55,639	38,31,750	33,55,994	30,27,361	27,08,855	22,45,521	18,58,401
Loans and advances from the Centre*	6,77,799	5,57,442	4,67,789	2,98,776	1,75,549	1,66,383	1,56,827	1,52,269	1,46,945	1,45,796
Public Account Liability	14,06,402	13,05,623	12,11,220	11,60,736	10,91,399	10,38,304	9,26,793	8,27,633	7,27,393	6,74,166
Total	**81,93,766**	**72,66,052**	**65,95,977**	**59,15,152**	**50,98,698**	**45,60,681**	**41,10,981**	**36,88,757**	**31,19,859**	**26,78,363**

*The release of Back-to-Back loans to States to meet GST compensation shortfall has been considered over and above the yearly net borrowing ceiling of the States fixed on the basis of recommendation of the Finance commission and would not be counted under the norms prescribed by the Finance Commission. In FY 2023-24 loan of ₹72,054 crore has been repaid by the Union Government out of GST Compensation Cess, but the loan amount has been adjusted/reduced from the liability of the State Government in FY 2024-25.

Annexure 18: Ways and Means Advances of the States (Figures in ₹ crore)

States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh										
Amount of total WMA availed (Including Overdraft)	1,18,027	1,18,039	1,06,326	1,04,539	60,371	59,868	45,861	29,154	31,307	5,514
Ways & Means Advances - Overdraft	49,960	57,066	46,855	31,812	17,632	19,655	8,636	1,295	95	4,313
Number of days on which total WMA availed (Including Overdraft)	335	341	322	331	221	250	231	338	267	15
Number of days on which Ways & Means Advances - Overdraft	144	152	164	103	57	107	43	9	8	6
Arunachal Pradesh										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	39	-	517	254	333	1,133
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	233	487
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	7	-	-	12	26	61
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	14	28
Assam										
Amount of total WMA availed (Including Overdraft)	16,242	4,609	-	-	-	-	-	-	-	1,563
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	88	60	-	-	-	-	-	-	-	31
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Bihar										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Chhattisgarh										
Amount of total WMA availed (Including Overdraft)	16,671	3,728	4,218	4,027	6,659	-	-	-	-	776
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	99	15	38	30	36	-	-	-	-	11

States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Goa										
Amount of total WMA availed (Including Overdraft)	133	52	1,647	3,068	1,112	2,460	1,155	1,785	2,324	1,067
Ways & Means Advances - Overdraft	-	-	-	-	-	141	-	47	471	39
Number of days on which total WMA availed (Including Overdraft)	11	3	83	167	96	320	88	362	240	121
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	24	-	14	63	12
Gujarat										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Haryana										
Amount of total WMA availed (Including Overdraft)	25,994	21,134	2,776	4,977	1,262	505	79	-	-	-
Ways & Means Advances - Overdraft	-	66	23	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	163	188	19	42	11	4	2	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	4	1	-	-	-	-	-	-	-
Himachal Pradesh										
Amount of total WMA availed (Including Overdraft)	4,380	6,787	1,043	7,744	3,444	1,496	400	1,671	1,785	6,860
Ways & Means Advances - Overdraft	876	2,744	-	1,300	928	-	-	-	901	2,668
Number of days on which total WMA availed (Including Overdraft)	41	70	16	63	38	19	2	23	31	125
Number of days on which Ways & Means Advances - Overdraft	5	19	-	12	13	-	-	-	6	48
Jharkhand										
Amount of total WMA availed (Including Overdraft)	-	-	1,218	-	1,472	10,853	8	282	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	2,030	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	16	-	16	62	7	3	-	-

States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	10	-	-	-	-
Karnataka										
Amount of total WMA availed (Including Overdraft)	-	1,798	-	-	310	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	5	-	-	2	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Kerala										
Amount of total WMA availed (Including Overdraft)	53,287	15,743	22,865	29,209	35,729	9,698	6,336	2,931	1,986	2,649
Ways & Means Advances - Overdraft	17,500	227	3,251	5,356	7,703	-	-	-	-	725
Number of days on which total WMA availed (Including Overdraft)	192	55	124	230	291	67	50	25	23	30
Number of days on which Ways & Means Advances - Overdraft	67	1	14	35	57	-	-	-	-	7
Madhya Pradesh										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	3,376	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	25	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Maharashtra										
Amount of total WMA availed (Including Overdraft)	167	7,129	98	31,159	1,758	-	1,594	-	-	6,353
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	1	18	1	68	3	-	7	-	-	3
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Manipur										
Amount of total WMA availed (Including Overdraft)	7,592	8,918	10,741	7,483	4,487	2,777	663	805	185	-
Ways & Means Advances - Overdraft	3,269	6,576	6,670	1,824	1,308	1,330	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	146	162	173	142	263	64	12	41	1	-

States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Number of days on which Ways & Means Advances - Overdraft	75	93	112	29	56	34	-	-	-	-
Meghalaya										
Amount of total WMA availed (Including Overdraft)	4,589	3,164	1,727	141	-	-	-	-	-	-
Ways & Means Advances - Overdraft	736	-	499	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	273	310	131	3	-	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	14	-	25	-	-	-	-	-	-	-
Mizoram										
Amount of total WMA availed (Including Overdraft)	4,449	2,254	3,352	1,220	72	-	235	-	263	1,067
Ways & Means Advances - Overdraft	589	271	64	-	-	-	32	-	45	53
Number of days on which total WMA availed (Including Overdraft)	176	93	105	82	2	-	-	-	10	73
Number of days on which Ways & Means Advances - Overdraft	32	8	4	-	-	-	-	-	1	2
Nagaland										
Amount of total WMA availed (Including Overdraft)	2,479	4,743	6,600	9,418	6,784	1,959	3,906	4,262	2,478	1,690
Ways & Means Advances - Overdraft	-	777	700	1,652	156	49	259	158	187	360
Number of days on which total WMA availed (Including Overdraft)	70	93	164	211	139	48	104	145	110	126
Number of days on which Ways & Means Advances - Overdraft	-	4	25	34	6	2	9	7	9	30
Odisha										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	1,082
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	3
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Punjab										
Amount of total WMA availed (Including Overdraft)	59,751	42,282	2,006	21,309	26,957	28,456	27,917	28,661	18,221	19,268
Ways & Means Advances - Overdraft	1,941	-	-	-	4,223	5,188	8,389	13,429	4,306	8,996
Number of days on which total WMA availed (Including Overdraft)	323	221	12	145	227	233	313	344	275	315

States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Number of days on which Ways & Means Advances - Overdraft	16	-	-	-	44	63	100	179	57	138
Rajasthan										
Amount of total WMA availed (Including Overdraft)	1,35,112	1,04,918	38,542	23,484	1,416	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	329	273	143	99	4	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Sikkim										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Tamil Nadu										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	-	-	-	-	-
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Telangana										
Amount of total WMA availed (Including Overdraft)	98,097	82,823	67,274	69,454	37,248	21,823	22,922	12,088	112	-
Ways & Means Advances - Overdraft	35,425	26,765	22,669	21,288	1,579	2,600	765	-	-	-
Number of days on which total WMA availed (Including Overdraft)	349	341	289	315	130	335	338	172	4	-
Number of days on which Ways & Means Advances - Overdraft	145	118	100	158	8	32	7	-	-	-
Tripura										
Amount of total WMA availed (Including Overdraft)	-	-	-	96	177	-	-	-	-	-
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	-	-	-	4	4	-	-	-	-	-

States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	-
Uttar Pradesh										
Amount of total WMA availed (Including Overdraft)	-	-	-	-	-	-	2,933	8,695	4,499	1,732
Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	27
Number of days on which total WMA availed (Including Overdraft)	-	-	-	-	-	-	5	26	23	3
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	-	-	-	-	-	1
Uttarakhand										
Amount of total WMA availed (Including Overdraft)	19,527	4,395	445	5,348	7,279	8,173	5,931	4,091	200	180
Ways & Means Advances - Overdraft	3,957	576	-	234	201	1,245	-	-	-	-
Number of days on which total WMA availed (Including Overdraft)	137	39	6	96	140	167	90	90	9	12
Number of days on which Ways & Means Advances - Overdraft	28	3	-	4	2	18	-	-	-	-
West Bengal										
Amount of total WMA availed (Including Overdraft)	-	-	193	8,155	15,860	25,005	5,395	1,208	11,139	19,381
Ways & Means Advances - Overdraft	-	-	-	-	933	2824	-	-	493	-
Number of days on which total WMA availed (Including Overdraft)	-	-	1	42	107	149	22	3	78	164
Number of days on which Ways & Means Advances - Overdraft	-	-	-	-	6	20	-	-	4	-

Total of All States	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Amount of total WMA availed (Including Overdraft)	5,66,497	4,32,518	2,71,072	3,30,830	2,12,435	1,76,448	1,25,852	95,887	74,832	70,316
Ways & Means Advances - Overdraft	1,14,253	95,068	80,732	63,467	34,663	35,062	18,081	14,929	6,731	17,667
Number of days on which total WMA availed (Including Overdraft)	2,733	2,287	1,643	2,070	1,737	1,743	1,271	1,410	1,097	1,093
Number of days on which Ways & Means Advances - Overdraft	526	402	445	375	249	310	160	209	162	272

Annexure 19: Fiscal Responsibility and Budget Management Parameters (Figures in ₹ crore)

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Andhra Pradesh										
Revenue Surplus (+)/Deficit (-)	-38,683	-43,488	-8,611	-35,540	-26,441	-13,899	-16,152	-17,231	-7,302	-24,193
Fiscal Surplus (+)/Deficit (-)	-62,720	-52,508	-25,013	-55,168	-39,687	-35,467	-32,381	-30,909	-22,057	-31,717
Outstanding Public Debt	4,21,201	3,62,038	3,09,623	2,70,259	2,26,559	1,93,497	1,68,791	1,49,808	1,24,662	1,09,425
Outstanding Guarantees	1,54,797	1,38,875	1,18,003	91,330	67,171	49,442	35,964	9,665	7,059	10,675
Arunachal Pradesh										
Revenue Surplus (+)/Deficit (-)	6,877	6,370	5,385	4,036	2,670	3,766	2,874	2,385	2,190	1,979
Fiscal Surplus (+)/Deficit (-)	-1,584	-1,735	-1,099	-1,086	-1,032	-1,976	-313	834	190	519
Outstanding Public Debt	13,974	10,764	8,836	7,708	6,451	5,014	4,089	2,754	2,325	2,991
Outstanding Guarantees	30	13	9	1	1	1	1	1	1	1
Assam										
Revenue Surplus (+)/Deficit (-)	-2,628	-12,072	-2,733	383	-1,322	6,580	-1,350	-143	5,446	-897
Fiscal Surplus (+)/Deficit (-)	-20,855	-30,205	-19,863	-12,102	-14,916	-4,779	-9,342	-6,126	3,005	-5,430
Outstanding Public Debt	1,27,144	1,03,775	82,836	69,693	53,901	42,820	34,655	28,166	26,307	22,778
Outstanding Guarantees	2,241	1,166	312	78	83	85	90	130	143	143
Bihar										
Revenue Surplus (+)/Deficit (-)	2,833	-11,288	-422	-11,325	-1,784	6,897	14,823	10,820	12,507	5,848
Fiscal Surplus (+)/Deficit (-)	-35,660	-44,823	-25,551	-29,827	-14,724	-13,807	-14,305	-16,479	-12,062	-11,179
Outstanding Public Debt	2,80,084	2,42,846	2,08,913	1,77,215	1,48,180	1,26,145	1,14,707	1,06,191	88,829	74,570
Outstanding Guarantees	28,041	25,939	25,070	16,408	5,485	5,502	5,272	4,638	4,839	2,149
Chhattisgarh										
Revenue Surplus (+)/Deficit (-)	-11,233	8,592	4,642	-6,857	-9,609	684	3,417	5,521	2,367	-1,573
Fiscal Surplus (+)/Deficit (-)	-26,933	-4,691	-6,093	-15,822	-17,970	-8,293	-6,810	-4,047	-4,574	-8,008
Outstanding Public Debt	1,13,888	83,951	82,913	76,708	63,147	52,254	39,030	30,377	26,050	20,049
Outstanding Guarantees	21,891	20,958	19,524	19,836	18,459	10,769	3,882	3,983	1,988	2,314
Goa										
Revenue Surplus (+)/Deficit (-)	1,423	2,399	59	-1,652	-325	355	511	699	133	278
Fiscal Surplus (+)/Deficit (-)	-2,147	-1,028	-2,623	-3,648	-1,995	-1,792	-1,610	-935	-1,482	-949
Outstanding Public Debt	27,383	24,620	23,272	20,730	16,894	15,220	13,611	12,395	11,344	9,936
Outstanding Guarantees	298	405	662	967	883	1,093	741	842	623	337

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Gujarat										
Revenue Surplus (+)/Deficit (-)	33,477	19,865	6,408	-22,548	1,945	3,212	5,232	5,947	1,704	5,326
Fiscal Surplus (+)/Deficit (-)	-23,493	-16,845	-22,692	-40,438	-24,581	-26,365	-21,366	-16,480	-23,015	-18,319
Outstanding Public Debt	3,74,980	3,60,731	3,30,562	3,08,030	2,67,094	2,40,305	2,12,590	1,99,338	1,80,743	1,63,451
Outstanding Guarantees	1,463	1,473	3,044	3,656	4,462	4,699	4,834	4,804	5,236	5,984
Haryana										
Revenue Surplus (+)/Deficit (-)	-11,881	-17,212	-20,333	-22,386	-16,990	-11,270	-10,562	-15,907	-11,679	-8,319
Fiscal Surplus (+)/Deficit (-)	-31,441	-31,027	-31,778	-29,486	-30,519	-21,912	-19,114	-26,285	-31,480	-12,586
Outstanding Public Debt	2,96,597	2,67,071	2,39,443	2,09,810	1,85,491	1,56,835	1,39,754	1,24,603	1,01,709	70,925
Outstanding Guarantees	24,215	23,058	24,343	23,053	20,738	18,220	14,138	8,244	16,876	30,388
Himachal Pradesh										
Revenue Surplus (+)/Deficit (-)	-5,559	-6,336	1,115	-97	12	1,508	314	920	1,138	-1,944
Fiscal Surplus (+)/Deficit (-)	-11,266	-12,380	-5,245	-5,700	-5,597	-3,513	-3,870	-2,949	-2,164	-4,200
Outstanding Public Debt	70,369	63,363	51,127	46,180	40,572	36,425	34,671	32,570	27,910	25,729
Outstanding Guarantees	1,745	1,781	1,885	2,142	1,947	4,309	4,394	4,550	3,714	4,281
Jharkhand										
Revenue Surplus (+)/Deficit (-)	11,252	13,564	6,944	-3,114	1,961	5,521	1,804	1,965	4,086	-230
Fiscal Surplus (+)/Deficit (-)	-6,332	-4,617	-2,604	-14,911	-8,034	-6,629	-11,933	-10,192	-11,523	-6,564
Outstanding Public Debt	86,807	84,944	82,532	76,939	66,137	60,775	56,032	50,845	45,841	34,842
Outstanding Guarantees	4,998	4,998	607	607	607	607	157	157	157	157
Karnataka										
Revenue Surplus (+)/Deficit (-)	-9,272	13,496	-13,666	-19,338	1,185	679	4,517	1,293	1,789	528
Fiscal Surplus (+)/Deficit (-)	-65,522	-46,622	-66,036	-67,098	-38,166	-38,442	-31,101	-28,665	-19,169	-19,577
Outstanding Public Debt	4,70,860	4,03,033	3,74,427	3,07,758	2,34,245	1,93,967	1,63,135	1,46,283	1,22,547	1,05,585
Outstanding Guarantees	44,247	38,356	33,192	32,733	26,830	24,091	18,416	15,392	13,324	11,033
Kerala										
Revenue Surplus (+)/Deficit (-)	-18,140	-9,226	-29,539	-25,830	-14,495	-17,462	-16,928	-15,485	-9,657	-13,796
Fiscal Surplus (+)/Deficit (-)	-34,258	-25,555	-46,046	-40,970	-23,837	-26,958	-26,837	-26,448	-17,818	-18,642
Outstanding Public Debt	2,82,495	2,52,506	2,34,480	2,05,448	1,74,640	1,58,234	1,42,985	1,25,883	1,09,731	96,133
Outstanding Guarantees	62,868	50,374	44,370	36,601	27,757	26,835	17,356	16,246	12,439	11,127
Madhya Pradesh										

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Revenue Surplus (+)/Deficit (-)	12,488	4,091	4,815	-18,356	-2,801	6,744	4,629	3,769	5,740	6,268
Fiscal Surplus (+)/Deficit (-)	-44,485	-41,203	-37,487	-49,870	-32,970	-23,687	-22,745	-27,664	-14,065	-11,352
Outstanding Public Debt	3,44,770	3,01,226	2,64,364	2,33,242	1,80,829	1,57,398	1,38,424	1,22,308	97,386	82,262
Outstanding Guarantees	45,551	39,788	35,006	37,010	30,930	30,763	14,003	33,397	27,530	20,124
Maharashtra										
Revenue Surplus (+)/Deficit (-)	-13,754	-1,936	-16,374	-41,142	-17,116	11,975	2,082	-8,536	-5,338	-12,138
Fiscal Surplus (+)/Deficit (-)	-90,559	-67,602	-64,302	-71,558	-53,886	-23,015	-23,961	-33,657	-28,364	-31,827
Outstanding Public Debt	6,18,113	5,32,942	4,83,035	4,28,482	3,67,548	3,35,022	3,34,131	3,01,838	2,65,388	2,37,455
Outstanding Guarantees	85,897	49,633	51,263	41,775	41,279	25,135	26,658	7,306	7,807	7,999
Manipur										
Revenue Surplus (+)/Deficit (-)	884	1,734	1,449	554	446	813	1,084	944	898	731
Fiscal Surplus (+)/Deficit (-)	-1,863	-1,757	-1,803	-1,892	-709	-917	-340	-548	-341	-601
Outstanding Public Debt	14,015	12,463	10,752	9,002	7,256	6,714	5,886	5,266	4,860	4,380
Outstanding Guarantees	1,483	1,177	861	667	478	475	514	403	340	193
Meghalaya										
Revenue Surplus (+)/Deficit (-)	1,394	-44	654	-815	-152	-537	851	602	695	176
Fiscal Surplus (+)/Deficit (-)	-3,152	-2,796	-2,159	-2,604	-1,104	-2,026	-237	-699	-555	-978
Outstanding Public Debt	17,348	14,637	12,166	10,362	8,408	7,331	6,402	5,506	4,710	4,211
Outstanding Guarantees	2,908	2,978	2,980	3,061	1,120	1,163	821	983	1,042	1,174
Mizoram										
Revenue Surplus (+)/Deficit (-)	577	190	602	-774	204	1,534	1,699	1,168	1,106	-141
Fiscal Surplus (+)/Deficit (-)	-678	-1,108	-373	-1,869	-1,224	-353	-320	252	413	-1,040
Outstanding Public Debt	8,703	7,190	5,774	5,011	4,018	3,224	3,334	2,913	2,471	2,458
Outstanding Guarantees	63	120	125	139	142	98	134	124	100	97
Nagaland										
Revenue Surplus (+)/Deficit (-)	1,335	689	1,634	375	-214	517	828	790	462	889
Fiscal Surplus (+)/Deficit (-)	-1,784	-1,563	-261	-1,301	-1,428	-1,082	-446	-285	-597	-134
Outstanding Public Debt	15,944	13,242	11,407	10,649	9,118	8,116	7,805	7,116	6,736	5,896
Outstanding Guarantees	229	190	190	175	175	121	110	81	70	70
Odisha										
Revenue Surplus (+)/Deficit (-)	30,761	19,456	43,472	9,076	2,430	14,190	13,367	9,259	10,136	5,862

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Fiscal Surplus (+)/Deficit (-)	-14,743	-15,219	20,627	-9,786	-18,819	-10,157	-9,359	-9,377	-7,064	-5,479
Outstanding Public Debt	72,793	63,905	72,485	79,503	68,438	58,253	52,190	42,018	33,757	26,849
Outstanding Guarantees	3,435	5,111	6,160	7,086	3,532	4,170	1,711	2,256	1,290	1,672
Punjab										
Revenue Surplus (+)/Deficit (-)	-28,215	-26,045	-18,468	-17,296	-14,285	-13,135	-9,455	-7,311	-8,550	-7,591
Fiscal Surplus (+)/Deficit (-)	-33,115	-33,930	-27,847	-22,584	-16,826	-16,059	-12,494	-52,840	-17,359	-10,842
Outstanding Public Debt	3,06,041	2,76,459	2,45,291	2,23,394	1,94,333	1,79,130	1,64,803	1,53,773	1,03,195	86,818
Outstanding Guarantees	22,691	20,208	20,165	23,552	25,352	23,816	20,617	20,608	56,752	66,893
Rajasthan										
Revenue Surplus (+)/Deficit (-)	-38,955	-31,491	-25,870	-44,002	-36,371	-28,900	-18,534	-18,114	-5,954	-3,215
Fiscal Surplus (+)/Deficit (-)	-65,580	-51,029	-48,238	-59,375	-37,654	-34,473	-25,342	-46,318	-63,070	-19,000
Outstanding Public Debt	4,46,652	3,88,384	3,53,556	3,08,321	2,59,380	2,33,239	2,12,307	1,95,424	1,56,550	1,00,511
Outstanding Guarantees	1,10,918	1,04,832	95,868	82,612	80,631	70,430	61,761	51,159	53,620	94,578
Sikkim										
Revenue Surplus (+)/Deficit (-)	131	473	412	-761	-1,344	694	1,061	822	140	731
Fiscal Surplus (+)/Deficit (-)	-2,530	-1,903	-904	-2,274	-2,081	-642	-462	86	-520	-275
Outstanding Public Debt	13,012	10,523	8,654	6,891	5,406	4,986	4,217	3,506	2,969	2,510
Outstanding Guarantees	4,665	4,786	4,503	4,107	3,749	3,455	565	441	89	112
Tamil Nadu										
Revenue Surplus (+)/Deficit (-)	-45,121	-36,215	-46,538	-62,326	-35,909	-23,459	-21,594	-12,964	-11,985	-6,408
Fiscal Surplus (+)/Deficit (-)	-90,430	-81,886	-81,835	-93,983	-60,179	-47,335	-39,840	-56,170	-32,628	-27,162
Outstanding Public Debt	7,03,926	6,15,893	5,41,936	4,57,188	3,70,550	3,21,642	2,88,769	2,52,039	1,94,096	1,64,634
Outstanding Guarantees	1,22,270	90,709	91,975	65,659	47,319	43,661	36,131	29,145	51,586	53,698
Telangana										
Revenue Surplus (+)/Deficit (-)	779	5,944	-9,335	-22,298	-6,254	4,337	3,459	1,386	238	369
Fiscal Surplus (+)/Deficit (-)	-49,963	-32,557	-46,638	-49,038	-31,759	-26,949	-26,700	-35,281	-18,856	-9,410
Outstanding Public Debt	3,50,520	3,09,563	2,77,489	2,34,553	1,94,958	1,65,164	1,42,918	1,21,236	91,985	77,333
Outstanding Guarantees	2,20,607	1,98,244	1,35,283	1,05,007	89,601	77,713	41,892	29,965	26,619	18,265
Tripura										
Revenue Surplus (+)/Deficit (-)	2,196	570	1,489	-1,075	-2,375	142	-289	790	1,558	1,797
Fiscal Surplus (+)/Deficit (-)	-638	-1,513	67	-1,909	-3,262	-1,340	-2,072	-2,530	-1,650	-1,049

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Outstanding Public Debt	14,092	13,596	13,710	13,319	11,212	8,844	7,636	6,603	5,976	5,290
Outstanding Guarantees	602	570	634	771	735	524	328	313	288	241
Uttar Pradesh										
Revenue Surplus (+)/Deficit (-)	36,013	37,263	33,430	-2,367	67,560	28,250	12,552	20,283	14,340	22,394
Fiscal Surplus (+)/Deficit (-)	-80,723	-64,636	-39,286	-54,622	11,083	-35,203	-27,810	-55,989	-58,475	-32,513
Outstanding Public Debt	6,67,106	5,67,841	5,23,684	4,76,659	4,16,578	3,65,170	3,34,291	3,01,876	2,54,494	1,97,653
Outstanding Guarantees	1,63,400	1,70,781	1,74,218	1,50,554	1,18,696	1,10,032	74,841	55,825	57,618	70,740
Uttarakhand										
Revenue Surplus (+)/Deficit (-)	3,341	5,310	4,128	1,113	-2,136	-980	-1,978	-383	-1,852	-917
Fiscal Surplus (+)/Deficit (-)	-7,749	-2,949	-3,736	-5,439	-7,657	-7,321	-7,935	-5,467	-6,125	-5,826
Outstanding Public Debt	67,961	62,159	61,202	57,115	50,250	46,233	41,015	35,210	29,836	25,035
Outstanding Guarantees	119	117	374	729	582	1,311	1,173	1,258	1,743	1,832
West Bengal										
Revenue Surplus (+)/Deficit (-)	-25,692	-27,295	-32,000	-29,527	-19,661	-10,399	-9,807	-16,085	-9,095	-17,137
Fiscal Surplus (+)/Deficit (-)	-53,993	-49,966	-50,528	-44,688	-36,831	-33,486	-28,931	-25,385	-20,891	-27,345
Outstanding Public Debt	5,60,583	5,10,763	4,70,288	4,24,247	3,75,708	3,40,422	3,16,011	2,95,278	2,70,059	2,44,490
Outstanding Guarantees	16,445	17,677	16,885	7,821	8,212	6,623	8,570	7,817	8,858	9,386

Components	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Revenue Surplus (+)/Deficit (-)	-1,03,369	-82,641	-1,07,253	-3,73,888	-1,31,170	-21,645	-31,545	-42,793	-4,742	-45,323
Fiscal Surplus (+)/Deficit (-)	-8,64,196	-7,23,652	-6,39,347	-7,89,046	-5,16,365	-4,53,978	-4,07,978	-5,20,552	-4,12,296	-3,21,484
Outstanding Public Debt	67,87,363	59,60,428	53,84,757	47,54,415	40,07,299	35,22,377	31,84,188	28,61,124	23,92,466	20,04,197
Outstanding Guarantees ^*	11,48,116	10,14,319	9,07,511	7,58,137	6,26,959	5,45,143	3,95,073	3,09,734	3,61,751	4,25,664

^As on 31st March of each year
*Guarantees figures are taken from Finances Accounts of States, which are provided by the State Government

Annexure 20: Office Memorandum on Harmonisation and Rationalisation of Primary Unit of Appropriation/Object Heads

No.GA-87/2025/1606
Office of the Comptroller and Auditor General of India
10, Bahadur Shah Zafar Marg
New Delhi
(Government Accounts Wing)

Date: 11th November, 2025

OFFICE MEMORANDUM

Subject: Harmonisation of Primary Unit of Appropriation (Object Heads) in the Union Government and all the State Governments.

The wide variation amongst States in the operation of expenditure at the disaggregate sixth tier of expenditure, viz. Primary Unit of Appropriation/Object Head, has been engaging the attention of this office as well as other stakeholders, including Finance Commission. Such wide variation in the depiction of expenditure of economic nature at the disaggregate level impacts inter-temporal and inter-State comparisons as well as those with the Union Government. Accordingly, a need for standardisation of classification of expenditure of the Union Government and the State Government at the disaggregate sixth tier level of expenditure was felt.

2. As part of the exercise initiated by the office of the Comptroller and Auditor General of India, a Working Group consisting of officers from the CAG, some State Governments, Controller General of Accounts and Controller General of Defence Accounts was constituted. Based on the recommendations of the Working Group and engagement with the Ministry of Finance, Department of Expenditure, Government of India on the issue, it has been decided that a uniform object head structure applicable to both the Union Government and all the State Governments may be implemented. The Object Heads, together with description of the nature of expenditure that each object head will capture, are enclosed for notification appropriately by the Union Government and the State Governments.

3. The revised list of common Object Heads, to be implemented by the Union Government and the State Governments, may be adopted keeping in view the level of preparedness but preferably effective from Financial Year 2027-28.

4. For transparency and uniform representation, the States' specific practices, e.g. booking of State specific allowances, payment and decretal charges, etc., may be captured at sub-Object Head level below the relevant Object Head.

5. The above may be treated as advice under Article 150 of the Constitution. This advice will supersede the advice given by the CAG, as contained in Note 1 to Rule 26 of the Government Accounting Rules 1990.

Encl: As above.

(Shefali S. Andaleeb)
Director General

To:

1) Secretary, Department of Expenditure, Ministry of Finance, Government of India, New Delhi.

2) Chief Secretary of all the State Governments and Union Territory Governments (with Legislature).

3) Finance Secretary of all the State Governments and Union Territory Governments (with Legislature).

Statement on Object Heads

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
			(A) Revenue Expenditure
			Object Class I – Compensation to Employees
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9(21)/relevant rules, honorarium to Government Servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowance, salary payable to the staff of departmental canteens and leave encashment on LTC.
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
3.	03	Dearness Allowance (DA)[1]	It will include Dearness Allowance (DA) on pay and salaries.
4.	05	Rewards	It will include rewards under a scheme given to the government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
5.	06	Medical Treatment	It will include amount paid towards medical reimbursements/ treatment of the government employees / pensioners.
6.	07	Allowances	It will include as applicable the House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sundarban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance. Any other allowances, in addition to the above, which is payable to the Government employees in addition to their pay

[1] The States may exercise the option of operating a separate Object Head for 'Dearness Allowance'. Optionally, 'Dearness Allowance' may be included under Object Head Salaries.

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
			or is specific to the State.
7.	08	Leave Travel Concession (LTC)	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
8.	09	Training Expenses	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses
Object Class II – Social Security of Employees			
9.	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, Members of Parliament/Assembly, etc. It will also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System (NPS) / Unified Pension Scheme (UPS) for Government employees. This will, however, not include social security expenditure such as old age pension and other such transfers and benefits to non-government persons.
Object Class III – Goods and Services			
10.	10	Outsourcing/ Contractual Services	It will include all the expenses related to outsourced security, office attendants, office assistants / data entry operators (DEO), housekeeping and non-staff personnel, deployed for specific purpose on contract other than those included in the Object Head - "Professional Services".
11.	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to non- official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
12.	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.
13.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges for Administrative building/Secretariats, water charges, service agreements, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
			foreign delegates, gifts and souvenirs and conferences/ seminars/workshops/meetings convened by office including all related expenses on study material/ kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.
14.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.
15.	15	Royalty	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
16.	16	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, any other storage media for dissemination of digital documents, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
17.	18	Rent for others	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
			This will also include rent to be borne by the office on venue for conferences/workshops/seminars/conclaves/meetings, etc other than those included in the object heads domestic travel and foreign travel expenses.
18.	19	Digital Equipment	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer. They shall be classified under revenue expenditure under this head.
19.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc., such as, medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.
20.	22	Arms and Ammunition	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
21.	23	Cost of Ration	It will include expenditure on procurement of ration / diet provided to police, central armed police forces, mid-day meal, ICDS, PM Poshan etc.
22.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
23.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
24.	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running, operation and maintenance (ROM) of diesel genset, etc., maintained by the Central PWD/State PWD.
25.	28	Professional Services	It will include expenses on engagement of professionals, consultants including hiring of retired Government Servants on short term contract basis, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training Fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
26.	29	Repair and	It will include expenses on repair and maintenance (including

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
		Maintenance	all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non-motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use),infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and/or reconditioning.
27.	39	Bank and Agency charges	It will include bank service charges, agency charges, MDR (Merchant Discount Rate) charges, direct benefit transfer (DBT) charges to banks / NPCI (National Payments Corporation of India) and any other charges for convenience fee performing monetary transactions.
28.	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organizations.
Object Class IV- Aid and Assistance			
29.	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
30.	32	Contribution	It will include the contributions made to international or national organizations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
31.	33	Subsidies	It will include subsidies released under various schemes of the Government.
32.	34	Scholarships	It will include the amount of scholarship released to various institutions or organizations or beneficiaries or individuals.
33.	35	Grants for creation of Capital Assets	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
34.	36	Grants-in-aid - Salaries	It will include grants-in-aid released for payment of salaries.
35.	37	Aid Material and Equipment	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.
36.	42	Social	It will include social security benefits to people (excluding

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
		Security Expenditure	government servants), such as social pension (pension and gratuity), old age pensions, Widow pensions, pension to freedom fighters, Unemployment allowances, girl / women related benefits, Cash payments, etc. from budget.
Object Class V-Miscellaneous Revenue Expenditure			
37.	41	Secret Service Expenditure	It will include expenses on secret services.
38.	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this Object Head.
39.	45	Interest Payments	It will include payment of interest on capital and discount on loans.
40.	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, premium, decretal charges, Electricity charges for Projects, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase / office bag or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organisations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)			
41.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
42.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
43.	71	Information Computer Telecommuni-cations (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer/laptops, projectors, etc.,) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
44.	72	Buildings and	It will include office buildings, residential buildings, other

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
		Structures	buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
45.	73	Infrastructural Assets	It will include procurement/ creation/ Improvement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc.).
46.	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
47.	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature.
48.	76	Upgradation Procurement of Heritage Assets and not elsewhere classified	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of ₹1/- and up-gradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
49.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants/plantations, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat, etc.
50.	78	Land	It will include land consisting of the ground, land for office and residential building, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
51.	79	Non-produced assets other than land	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, non-ferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quarts, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the

Sl. No.	Object Head Code	Object Head Name	Description/Definitions
(1)	(2)	(3)	(4)
			direct control, responsibility, and management of any institutional units such as virgin forests and fisheries that are commercially exploitable.
52.	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
Object Class VI - Financial Assets			
53.	54	Investment	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment.
54.	55	Loans and Advances	It will include loans and advances given by the Government.
55.	56	Repayment of Borrowings	It will include repayment of borrowings by the Government
56.	57	Subscription	It will include subscriptions made by the Government of capital nature.
57.	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified in any of the above capital object head.
(C) Accounting Adjustments			
Object Class VIII-Accounting Adjustments			
58.	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
59.	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
60.	62	Reserves	It will include the provisions of reserves.
61.	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
62.	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
63.	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.

Note: For transparency and uniform representation, the States' specific practices, e.g. booking of State specific allowances, payment and decretal charges, etc. in the States may be captured at sub-Object Head level below the relevant Object Head.

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List of Acronyms

AC	Abstract Contingent
AG	Accountant General
CAG	Comptroller and Auditor General of India
CFS	Consolidated fund of the State
COFOG	Classification of functions of the Government
CRIF	Central Road Infrastructure Fund
CSS	Centrally Sponsored Schemes
DC	Detailed Contingent
DCC	Detailed countersigned contingent
DDOs	Drawing and disbursing officers
FC	Finance Commission
FRBM	Fiscal Responsibility and Budget Management
FY	Financial Year
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HDFC	Housing Development Finance Corporation
HUDCO	Housing and Urban Development Corporation
IFMS	Integrated Financial Management System
JIT	Just-In-Time
JJM	Jal Jeevan Mission
LIC	Life Insurance Corporation of India
MCR	Miscellaneous Capital Receipts
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NCDC	National Cooperative Development Corporation
NER	North Eastern Region
NHB	National Housing Bank
NPS	National Pension System
NSAP	National Social Assistance Program
NSSF	National Small Saving Fund
NTFA	Notes to Finance Accounts
PD	Personal Deposit
PFMS	Public Financial Management System

PRI	Panchayati Raj Institution
PSU	Public Sector Undertakings
PUA	Primary Unit of Appropriation
RBI	Reserve Bank of India
SDF	Special Drawing Facility
SDGs	Sustainable Development Goals
SDMF	State Disaster Mitigation Fund
SDRF	State Disaster Response Fund
SFAR	State Financial Audit Reports
SGST	States' Goods and Services Tax
SOTR	States' Own Tax Revenue
SNA	Single Nodal Agency
SNTR	States' Non-Tax Revenue
TSA	Treasury Single Account
ULB	Urban Local Bodies
UN	United Nations
UPS	Unified Pension Scheme
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WMA	Ways and Means Advances
Y-O-Y	Year-on-Year



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