

Statement 4: Decomposition of Gross Fiscal Deficit

(₹ billion)

State	2016-17 (Accounts)					2017-18 (Revised Estimates)					2018-19 (Budget Estimates)				
	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD	Revenue Deficit	Capital Outlay	Net Lending	Non-debt Capital Receipts	GFD
1	2	3	4	5	6 = (2+3+4-5)	7	8	9	10	11 = (7+8+9-10)	12	13	14	15	16 = (12+13+14-15)
I. Non-Special Category															
1. Andhra Pradesh	171.9	151.8	-14.7	-	309.1	40.2	228.8	7.1	-	276.0	-52.4	286.8	7.6	-	242.1
2. Bihar	-108.2	272.1	0.9	-	164.8	-14.5	359.8	4.3	-	349.6	-213.1	324.2	1.0	-	112.0
3. Chhattisgarh	-55.2	94.7	1.0	-	40.5	-31.9	127.4	1.9	-	97.4	-44.5	144.5	-0.1	-	100.0
4. Goa	-7.0	16.4	-0.1	-	9.3	-3.1	37.2	0.3	-	34.4	-1.4	41.9	0.7	-	41.1
5. Gujarat	-59.5	223.6	3.1	2.4	164.8	-59.8	276.5	4.0	1.3	219.5	-60.0	303.4	12.5	0.1	255.8
6. Haryana	159.1	68.6	35.4	0.3	262.9	82.3	137.7	-47.2	0.4	172.4	82.5	157.8	-35.9	10.4	194.0
7. Jharkhand	-19.7	107.8	13.0	-	101.1	-77.6	127.4	19.6	-	69.4	-63.9	123.1	15.7	-	74.9
8. Karnataka	-12.9	281.5	18.3	0.3	286.6	-3.8	312.3	45.6	0.8	353.3	-1.1	352.5	56.9	0.8	407.5
9. Kerala	154.8	101.3	8.7	0.3	264.5	130.8	86.7	10.6	0.4	227.7	128.6	103.3	8.0	0.4	239.6
10. Madhya Pradesh	-37.7	272.9	41.7	0.2	276.6	-5.8	281.5	-35.0	-	240.8	-2.6	293.4	-23.0	-	267.8
11. Maharashtra	85.4	255.5	45.3	-	386.2	148.4	320.0	-6.4	-	462.0	153.7	363.0	-10.9	-	505.9
12. Odisha	-92.6	184.7	1.7	-	93.8	-88.7	215.6	17.1	-	143.9	-99.8	245.7	9.3	-	155.2
13. Punjab	73.1	43.5	411.8	-	528.4	143.1	43.9	21.2	-	208.2	125.4	63.9	8.0	-	197.2
14. Rajasthan	181.1	169.8	112.5	0.3	463.2	201.7	225.4	-135.8	0.3	290.9	174.5	257.4	-151.5	0.3	280.1
15. Tamil Nadu	129.6	207.1	225.0	-	561.7	183.7	243.0	-19.3	-	407.4	174.9	282.8	-12.9	-	444.8
16. Telangana	-13.9	333.7	32.5	-	352.3	-15.5	254.5	-4.1	-	234.9	-55.2	333.7	12.3	-	290.8
17. Uttar Pradesh	-202.8	697.9	64.8	-	559.9	-185.2	573.4	22.5	-	410.7	-271.0	742.4	-30.9	-	440.5
18. West Bengal	160.9	113.4	-20.4	-	253.9	110.1	215.6	-28.7	-	297.0	-	257.6	-19.5	-	238.1
II. Special Category															
1. Arunachal Pradesh	-23.9	15.4	-	-	-8.5	-43.1	50.0	-0.2	-	6.7	-73.0	78.8	-0.3	-	5.5
2. Assam	1.4	55.0	4.8	-	61.3	233.5	148.6	-16.1	-	366.0	-27.9	145.7	-20.1	-	97.7
3. Himachal Pradesh	-9.2	35.0	32.6	-	58.4	26.3	41.0	6.9	-	74.2	31.7	42.4	4.1	-	78.2
4. Jammu and Kashmir	-21.7	82.9	0.6	-	61.8	-119.8	219.5	-42.4	-	57.3	-137.1	256.7	-42.4	-	77.2
5. Manipur	-9.4	14.9	-	-	5.5	-17.3	25.6	-	-	8.3	-16.4	22.5	-	-	6.1
6. Meghalaya	-6.0	12.9	0.1	-	7.0	-6.2	17.3	0.4	-	11.5	-5.0	15.6	0.8	-	11.5
7. Mizoram	-11.7	9.1	-	-	-2.5	-13.5	20.7	0.2	-	7.4	-17.3	19.8	0.1	-	2.6
8. Nagaland	-7.8	10.7	-	-	3.0	-0.3	16.4	-	-	16.1	-4.7	13.4	-	-	8.6
9. Sikkim	-8.2	7.2	0.2	-	-0.9	-12.4	19.5	0.2	-	7.3	-6.2	13.0	0.1	-	6.9
10. Tripura	-9.0	33.0	0.1	-	24.2	9.5	26.5	-	-	36.0	-10.8	26.9	-	-	16.1
11. Uttarakhand	3.8	49.5	1.3	-	54.7	-0.4	55.5	1.5	-	56.7	-0.3	65.8	1.6	-	67.1
All States	404.9	3,921.9	1,020.3	3.8	5,343.3	610.8	4,707.1	-171.7	3.0	5,143.2	-292.2	5,377.9	-208.7	11.9	4,865.1
<i>Memo item:</i>															
1. NCT Delhi	-50.4	37.5	23.4	-	10.5	-39.2	38.5	19.1	-	18.4	-44.7	54.7	21.6	-	31.6
2. Puducherry	0.8	4.5	-	-	5.2	0.2	5.7	-	-	5.8	-	4.4	-	-	4.4

GFD: Gross Fiscal Deficit.

“-”: Nil/Negligible.

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

Source: Budget documents of the state governments, CAG for 2016-17 in respect of Jammu & Kashmir.