

Statement 4: Decomposition of Gross Fiscal Deficit

(₹ Crore)

State/UT	2021-22 (Accounts)					2022-23 (Revised Estimates)					2023-24 (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)
1. Andhra Pradesh	8,610.8	16,372.7	27.8	-1.2	25,012.6	29,107.6	16,846.7	1,762.5	0.0	47,716.7	22,316.7	31,061.0	1,209.8	0.0	54,587.5
2. Arunachal Pradesh	-5,385.0	6,488.3	0.0	0.0	1,103.3	-5,713.2	8,657.0	-6.0	0.0	2,937.8	-3,062.9	5,583.9	-5.8	0.0	2,515.2
3. Assam	958.9	20,125.8	-2,995.5	0.0	18,089.3	14,828.7	24,961.9	393.4	0.0	40,184.1	-2,748.1	23,822.5	-117.8	0.0	20,956.6
4. Bihar	422.4	23,678.3	1,450.6	0.0	25,551.3	28,348.7	39,675.0	1,360.0	0.0	69,383.7	-4,479.0	29,257.3	789.5	0.0	25,567.8
5. Chhattisgarh	-4,642.0	10,504.2	236.0	4.9	6,093.3	-2,661.2	17,079.4	76.5	0.0	14,494.7	-3,500.1	18,660.2	33.9	0.0	15,194.0
6. Goa	-59.5	2,680.9	1.7	0.0	2,623.1	-545.3	4,977.4	-24.7	0.0	4,407.4	-669.5	5,000.5	-22.8	0.0	4,308.3
7. Gujarat	-6,408.4	28,185.0	915.7	0.0	22,692.3	-6,693.6	38,689.5	1,416.5	0.0	33,412.4	-9,038.3	70,100.9	1,367.3	17,500.0	44,929.9
8. Haryana	20,333.3	11,045.6	466.0	67.1	31,777.8	18,005.1	14,645.6	2,076.5	2,000.0	32,727.2	16,949.0	18,460.2	3,065.1	5,200.0	33,274.4
9. Himachal Pradesh	-1,114.8	6,029.4	337.2	7.0	5,244.9	6,170.3	6,311.2	1.9	0.0	12,483.4	4,704.1	5,202.4	-6.4	0.0	9,900.1
10. Jharkhand	-6,944.0	9,376.9	171.3	0.0	2,604.2	-9,453.2	14,238.1	4,001.6	0.0	8,786.5	-13,661.1	21,248.5	4,087.2	0.0	11,674.6
11. Karnataka	13,666.2	47,874.3	4,082.8	6.1	65,617.2	5,996.5	52,765.9	2,392.6	18.0	61,137.0	12,522.7	50,988.8	3,157.2	22.5	66,646.2
12. Kerala	29,539.3	14,191.7	2,375.1	60.3	46,045.8	19,915.5	14,893.6	2,015.1	60.3	36,764.0	23,942.2	14,605.5	1,180.8	66.3	39,662.2
13. Madhya Pradesh	-4,814.5	40,733.1	3,166.5	1,597.7	37,487.4	-1,499.0	45,468.5	3,382.6	13.0	47,339.1	-412.8	54,056.4	2,077.5	13.0	55,708.1
14. Maharashtra	16,374.3	46,670.4	1,257.2	0.0	64,301.9	19,965.2	72,451.9	2,564.9	0.0	94,982.0	16,122.4	73,900.8	5,477.6	0.0	95,500.8
15. Manipur	-1,448.9	3,252.8	-0.8	0.0	1,803.2	-6,007.1	8,552.5	4.3	0.0	2,549.8	-7,255.0	10,013.8	1.5	0.0	2,760.2
16. Meghalaya	-653.9	2,751.8	60.9	0.0	2,158.8	-1,496.8	3,342.8	15.0	0.0	1,861.0	-2,228.3	3,811.7	8.9	0.0	1,592.3
17. Mizoram	-602.2	1,004.4	-29.6	0.0	372.5	-436.8	2,735.7	-30.8	0.0	2,268.1	-417.9	1,696.7	-31.6	0.0	1,247.2
18. Nagaland	-1,634.1	1,893.9	0.7	0.0	260.5	-1,067.0	3,108.4	-0.9	0.0	2,040.5	-681.8	1,803.3	-0.9	0.0	1,120.6
19. Odisha	-43,471.9	22,725.5	119.3	0.0	-20,627.1	-17,461.1	38,319.4	974.4	0.0	21,832.6	-26,738.6	51,682.6	900.0	0.0	25,844.0
20. Punjab	18,468.2	8,010.0	1,369.1	0.0	27,847.2	23,890.8	8,513.2	1,312.1	500.0	33,216.1	24,588.8	10,354.5	840.8	1,000.0	34,784.1
21. Rajasthan	25,870.0	24,151.6	-1,752.4	31.4	48,237.8	32,310.1	29,141.2	-167.6	20.0	61,263.7	24,895.7	38,061.5	-165.2	20.0	62,771.9
22. Sikkim	-411.9	1,315.8	0.4	0.0	904.3	-856.1	2,754.0	1.3	0.0	1,899.2	-41.6	2,187.9	1.0	0.0	2,147.4
23. Tamil Nadu	46,538.0	37,010.8	-1,714.3	0.0	81,834.5	30,476.0	38,347.4	5,701.2	0.0	74,524.6	37,540.4	44,365.6	10,168.9	0.0	92,074.9
24. Telangana	9,334.8	28,874.4	8,421.7	0.0	46,630.9	-2,979.9	26,934.0	26,193.4	0.0	50,147.4	-4,881.7	37,524.7	23,420.0	0.0	56,062.9
25. Tripura	-1,488.7	1,369.0	53.2	0.0	-66.6	-467.7	3,295.1	58.5	0.0	2,885.9	-11.8	4,438.2	-19.8	0.0	4,406.6
26. Uttar Pradesh	-33,430.1	71,442.6	673.9	0.0	38,686.4	-53,907.3	1,26,601.1	8,631.8	0.0	81,325.6	-68,511.6	1,47,492.3	5,902.5	0.0	84,883.2
27. Uttarakhand	-4,128.0	7,533.5	330.4	0.0	3,735.8	-2,450.6	10,471.5	86.7	0.0	8,107.6	-4,309.5	13,133.8	272.7	50.0	9,046.9
28. West Bengal	32,000.3	17,484.1	1,044.0	0.0	50,528.4	39,663.3	21,468.4	589.6	0.0	61,721.3	30,924.1	34,026.2	888.6	0.0	65,838.9
29. Jammu and Kashmir	30.8	11,047.0	72.7	0.0	11,150.6	-19,644.8	26,585.7	112.6	0.0	7,053.5	-21,253.2	33,241.0	93.4	0.0	12,081.2
30. NCT Delhi	-3,269.9	8,310.7	1,980.6	0.0	7,021.4	-9,529.7	10,244.6	3,644.3	0.0	4,359.1	-5,768.6	11,189.4	4,964.9	0.0	10,385.7
31. Puducherry	-207.5	162.8	-0.1	0.0	-44.8	-422.6	420.2	0.2	0.0	-2.2	84.0	702.0	0.5	0.0	786.6
All States and UTs	1,02,032.1	5,32,297.2	22,122.4	1,773.4	6,54,678.2	1,25,384.8	7,32,497.0	68,539.5	2,611.3	9,23,810.0	34,919.0	8,67,674.3	69,539.2	23,871.8	9,48,260.7

GFD: Gross Fiscal Deficit.

'-': Nil/Negligible.

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

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