

**Statement 18: Composition of Outstanding Liabilities**  
(As at end-March 2021)

(₹ Crore)

| State/UT                  | SDLs               | UDAY              | Compensation and other bonds | NSSF              | WMA from RBI   | Loans from LIC | Loans from GIC | Loans from NABARD | Loans from SBI and other banks | Loans from NCDC | Loans from other institutions | Loans from banks and FIs | Internal Debt      | Loans from Centre | Provident Fund    | Reserve Fund      | Deposit and Advances | Contingency Fund | Outstanding Liabilities |
|---------------------------|--------------------|-------------------|------------------------------|-------------------|----------------|----------------|----------------|-------------------|--------------------------------|-----------------|-------------------------------|--------------------------|--------------------|-------------------|-------------------|-------------------|----------------------|------------------|-------------------------|
| 1                         | 2                  | 3                 | 4                            | 5                 | 6              | 7              | 8              | 9                 | 10                             | 11              | 12                            | 13=<br>7 to 12           | 14=<br>(2 to 6)+13 | 15                | 16                | 17                | 18                   | 19               | 20=<br>14 to 19         |
| 1. Andhra Pradesh         | 2,29,317.6         | 8,256.0           | 1,500.1                      | 10,158.4          | -              | 41.9           | 12.4           | 6,800.4           | -                              | 106.4           | -9.5                          | 6,951.6                  | 2,56,183.6         | 20,994.5          | 23,276.0          | 3,687.5           | 48,829.5             | 50.0             | 3,53,021.0              |
| 2. Arunachal Pradesh      | 5,347.5            | -                 | -                            | 1,298.2           | -              | 0.4            | -              | 868.5             | -                              | 107.1           | 10.0                          | 986.1                    | 7,631.8            | 330.3             | 2,719.4           | 3,078.9           | 317.1                | -                | 14,077.4                |
| 3. Assam                  | 55,781.0           | -                 | -                            | 6,444.7           | -              | -              | -0.6           | 4,762.0           | -                              | 27.0            | -                             | 4,788.4                  | 67,014.1           | 2,686.7           | 14,045.4          | 5,382.5           | 380.6                | 200.0            | 89,709.1                |
| 4. Bihar                  | 1,32,086.1         | 2,331.8           | 18.9                         | 15,854.0          | -              | 21.6           | -1.3           | 8,691.4           | -0.1                           | 575.2           | 8.4                           | 9,295.2                  | 1,59,586.0         | 17,759.3          | 9,445.4           | 901.1             | 39,384.2             | 350.0            | 2,27,425.9              |
| 5. Chhattisgarh           | 60,930.0           | 870.1             | 0.1                          | 3,975.1           | -              | 20.3           | 1.1            | 4,684.4           | -                              | 7.4             | -                             | 4,713.1                  | 70,488.5           | 6,242.2           | 8,021.4           | 9,180.7           | 5,983.3              | 100.0            | 1,00,016.1              |
| 6. Goa                    | 16,064.0           | -                 | -                            | 1,922.4           | -              | -              | -              | 679.7             | -                              | 0.4             | 30.7                          | 710.8                    | 18,697.2           | 2,024.7           | 2,533.9           | 1,146.8           | 2,109.9              | 100.0            | 26,612.6                |
| 7. Gujarat                | 2,41,203.7         | -                 | 2.3                          | 32,126.3          | -              | -              | -              | 16,690.7          | 9.9                            | -               | -                             | 16,700.6                 | 2,90,032.8         | 18,030.1          | 10,445.8          | 7,984.3           | 36,954.0             | 200.0            | 3,63,647.0              |
| 8. Haryana                | 1,61,214.2         | 25,950.0          | -                            | 8,360.7           | -              | -              | -              | 3,510.9           | 1,871.4                        | 2,475.1         | 573.6                         | 8,431.0                  | 2,03,956.0         | 6,031.4           | 17,996.9          | 7,823.9           | 9,470.8              | 1,000.0          | 2,46,279.0              |
| 9. Himachal Pradesh       | 31,897.2           | 2,890.5           | -                            | 4,958.9           | -              | 21.6           | -              | 2,969.3           | -                              | 140.1           | 40.7                          | 3,171.7                  | 42,918.2           | 3,271.3           | 16,522.6          | 2,717.2           | 3,461.6              | 5.0              | 68,896.0                |
| 10. Jharkhand             | 51,666.7           | 5,553.4           | 6.4                          | 6,786.9           | -              | 4.7            | 0.9            | 7,676.4           | -                              | 65.0            | 198.3                         | 7,945.2                  | 71,958.6           | 4,985.4           | 1,194.4           | 6,320.4           | 24,311.8             | 500.0            | 1,09,270.6              |
| 11. Karnataka             | 2,62,289.9         | -                 | 0.4                          | 13,732.8          | -              | 40.1           | -2.8           | 5,213.6           | 0.2                            | -133.6          | -                             | 5,117.5                  | 2,81,140.6         | 26,731.9          | 38,811.1          | 43,873.1          | 30,867.1             | 80.0             | 4,21,503.8              |
| 12. Kerala                | 1,65,402.0         | -                 | 0.9                          | 19,833.7          | -              | 647.9          | 135.2          | 3,103.7           | -                              | 523.6           | 827.0                         | 5,237.5                  | 1,90,474.1         | 14,972.2          | 97,219.1          | 3,457.9           | 4,632.9              | 100.0            | 3,10,856.2              |
| 13. Madhya Pradesh        | 1,54,140.5         | 7,360.0           | 0.4                          | 30,432.9          | -              | 16.0           | 1.5            | 10,501.4          | 0.4                            | 152.7           | 113.1                         | 10,785.2                 | 2,02,718.9         | 30,663.1          | 19,894.1          | 16,753.3          | 20,329.9             | 500.0            | 2,90,859.3              |
| 14. Maharashtra           | 3,34,489.7         | 4,959.8           | 2.3                          | 49,374.1          | -              | -1.1           | 0.2            | 19,226.9          | 2.0                            | -42.6           | -27.0                         | 19,158.5                 | 4,07,984.4         | 20,529.7          | 28,190.3          | 12,307.6          | 79,186.1             | 150.0            | 5,48,348.2              |
| 15. Manipur               | 7,022.0            | -                 | -                            | 523.1             | 214.2          | 5.9            | -              | 541.9             | 0.1                            | 6.1             | 5.8                           | 559.8                    | 8,319.2            | 562.0             | 1,508.8           | 1,270.5           | 1,400.0              | -                | 13,060.5                |
| 16. Meghalaya             | 8,619.5            | 125.0             | -                            | 530.6             | -              | -              | 0.1            | 624.3             | -                              | 32.4            | -                             | 656.8                    | 9,932.0            | 494.8             | 2,125.9           | 782.4             | 1,064.8              | 305.0            | 14,704.9                |
| 17. Mizoram               | 3,613.8            | -                 | -                            | 153.9             | -              | -123.6         | 0.1            | 570.1             | -                              | 15.6            | 259.6                         | 721.8                    | 4,489.4            | 481.4             | 2,403.3           | 619.2             | 2,223.7              | 0.1              | 10,217.1                |
| 18. Nagaland              | 8,993.0            | -                 | -                            | 93.6              | 691.9          | 3.6            | 19.4           | 106.0             | -                              | 40.0            | 383.7                         | 552.6                    | 10,331.1           | 314.3             | 1,875.7           | 1,754.6           | 978.0                | 0.4              | 15,254.0                |
| 19. Odisha                | 35,030.9           | -                 | -                            | 7,407.9           | -              | 0.1            | 3.3            | 15,939.2          | -                              | 0.1             | 9,139.7                       | 25,082.3                 | 67,521.1           | 11,998.1          | 24,949.4          | 20,333.4          | 16,208.6             | 229.0            | 1,41,239.6              |
| 20. Punjab                | 1,51,684.7         | 15,628.3          | -                            | 14,856.0          | -              | -              | -              | 1,928.9           | 26,248.3                       | 41.8            | 5.9                           | 28,224.8                 | 2,10,393.7         | 12,998.6          | 22,149.5          | 9,794.9           | 3,904.2              | 25.0             | 2,59,266.0              |
| 21. Rajasthan             | 2,20,038.0         | 35,664.5          | 7,306.0                      | 12,238.8          | -              | 12.5           | 17.9           | 8,796.0           | -                              | 76.8            | 638.2                         | 9,541.5                  | 2,84,788.8         | 23,537.3          | 56,325.7          | 9,139.0           | 36,710.6             | 500.0            | 4,11,001.4              |
| 22. Sikkim                | 6,187.0            | -                 | -                            | 140.2             | -              | 52.8           | -              | 210.5             | -                              | 0.1             | 7.5                           | 270.9                    | 6,598.1            | 296.2             | 1,318.3           | 1,080.8           | 361.3                | 1.0              | 9,655.7                 |
| 23. Tamil Nadu            | 3,77,864.5         | 22,815.0          | -                            | 15,972.1          | -              | 370.7          | 14.9           | 12,533.3          | 0.3                            | 237.9           | -60.8                         | 13,096.4                 | 4,29,748.0         | 27,505.7          | 29,352.4          | 10,232.7          | 71,903.9             | 150.0            | 5,68,892.7              |
| 24. Telangana             | 2,03,199.3         | 8,922.9           | -                            | 7,205.1           | -              | 49.0           | 11.1           | 4,812.2           | -                              | 66.0            | 113.2                         | 5,051.5                  | 2,24,378.8         | 3,342.5           | 11,845.2          | 5,418.2           | 26,224.3             | 50.0             | 2,71,259.0              |
| 25. Tripura               | 10,733.8           | -                 | -                            | 955.4             | -              | 17.7           | -              | 927.5             | -                              | 4.0             | 1.2                           | 950.4                    | 12,639.6           | 679.5             | 5,807.9           | 949.0             | 1,404.4              | 10.0             | 21,490.5                |
| 26. Uttar Pradesh         | 3,54,683.8         | 33,844.9          | 8,432.2                      | 45,492.5          | -              | 0.3            | 1.1            | 13,724.1          | -                              | 92.7            | 44,556.1                      | 58,374.2                 | 5,00,827.7         | 18,285.0          | 58,789.4          | 5,027.2           | 16,680.1             | 500.0            | 6,00,109.5              |
| 27. Uttarakhand           | 41,660.0           | -                 | -                            | 7,865.0           | -              | 1.5            | 5.4            | 3,611.1           | 35.5                           | 121.0           | 1.2                           | 3,775.8                  | 53,300.8           | 3,816.5           | 8,996.7           | 4,910.6           | 4,216.9              | 7.5              | 75,248.9                |
| 28. West Bengal           | 3,40,433.2         | -                 | 2.3                          | 56,996.4          | -              | -0.6           | -              | 32.2              | -                              | -37.5           | 6,590.0                       | 6,584.0                  | 4,04,015.9         | 20,057.5          | 19,517.8          | 13,589.2          | 40,072.4             | 13.3             | 4,97,266.1              |
| 29. Jammu and Kashmir     | 43,726.0           | 3,537.6           | -                            | -565.3            | 1,784.5        | -169.6         | -0.7           | 123.9             | -                              | -               | -45.8                         | -92.2                    | 48,390.6           | 3,025.6           | 2,186.0           | 771.1             | 1,355.5              | 25.0             | 55,753.8                |
| 30. NCT Delhi             | -                  | -                 | -                            | -                 | -              | -              | -              | -                 | -                              | -               | -                             | -                        | -                  | 9,496.4           | -                 | -                 | -                    | -                | 9,496.4                 |
| 31. Puducherry            | 6,790.0            | -                 | -                            | -                 | -              | -              | -              | -                 | -                              | -               | 1,188.3                       | 1,188.3                  | 7,978.3            | 1,366.9           | 419.1             | 247.3             | 549.5                | 0.5              | 10,561.6                |
| <b>All States and UTs</b> | <b>37,22,109.8</b> | <b>1,78,709.7</b> | <b>17,272.4</b>              | <b>3,75,124.2</b> | <b>2,690.7</b> | <b>1,033.6</b> | <b>219.1</b>   | <b>1,59,860.4</b> | <b>28,168.1</b>                | <b>4,700.7</b>  | <b>64,549.3</b>               | <b>2,58,531.1</b>        | <b>45,54,437.9</b> | <b>3,13,511.1</b> | <b>5,39,887.0</b> | <b>2,10,535.2</b> | <b>5,31,477.1</b>    | <b>5,151.8</b>   | <b>61,55,000.1</b>      |

SDLs: State Development Loans.

-: Nil/Negligible.

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

**Source:** 1. Comptroller and Auditor General of India, Government of India.

2. Reserve Bank Records.

3. Budget Documents of the State Governments.

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

**Statement 18: Composition of Outstanding Liabilities (Contd.)**  
(As at end-March 2022)

(₹ Crore)

| State/UT                  | SDLs               | UDAY              | Compensation and other bonds | NSSF              | WMA from RBI     | Loans from LIC | Loans from GIC | Loans from NABARD | Loans from SBI and other banks | Loans from NCDC | Loans from other institutions | Loans from banks and FIs | Internal Debt      | Loans from Centre | Provident Fund    | Reserve Fund      | Deposit and Advances | Contingency Fund | Outstanding Liabilities |          |
|---------------------------|--------------------|-------------------|------------------------------|-------------------|------------------|----------------|----------------|-------------------|--------------------------------|-----------------|-------------------------------|--------------------------|--------------------|-------------------|-------------------|-------------------|----------------------|------------------|-------------------------|----------|
| 1                         | 2                  | 3                 | 4                            | 5                 | 6                | 7              | 8              | 9                 | 10                             | 11              | 12                            | 13=<br>7 to 12           | 14=<br>(2 to 6)+13 | 15                | 16                | 17                | 18                   | 19               | 20 =<br>14 to 19        |          |
| 1. Andhra Pradesh         | 2,65,421.0         | 8,256.0           | 1,500.1                      | 8,997.8           | 2,416.0          | 29.8           | 12.4           | 7,353.1           | -                              | 92.0            | -22.0                         | 7,465.3                  | 2,94,056.1         | 23,581.8          | 23,388.3          | 3,518.2           | 49,123.4             | 50.0             | 3,93,717.8              |          |
| 2. Arunachal Pradesh      | 5,591.5            | -                 | -                            | 1,479.2           | -                | 0.3            | -              | 1,159.2           | -                              | 109.1           | 11.8                          | 1,280.4                  | 8,351.1            | 304.7             | 2,634.4           | 2,840.7           | 346.8                | -                | 14,477.7                |          |
| 3. Assam                  | 66,534.0           | -                 | -                            | 5,689.7           | -                | -              | -0.6           | 5,937.0           | -                              | 22.5            | -0.6                          | 5,958.3                  | 78,182.0           | 3,266.7           | 15,568.5          | 5,382.5           | 1,551.4              | 200.0            | 1,04,151.1              |          |
| 4. Bihar                  | 1,56,575.1         | 2,176.3           | 18.9                         | 13,965.6          | -                | 21.6           | -1.3           | 9,617.5           | -0.1                           | 752.2           | -148.1                        | 10,241.8                 | 1,82,977.8         | 26,825.1          | 9,645.4           | 901.1             | 39,084.2             | 350.0            | 2,59,783.5              |          |
| 5. Chhattisgarh           | 61,930.0           | 783.1             | 0.1                          | 3,525.1           | -                | 20.2           | 1.1            | 5,009.4           | -                              | 8.2             | -96.7                         | 4,942.2                  | 71,180.6           | 11,713.1          | 8,621.4           | 9,202.7           | 6,061.3              | 100.0            | 1,06,879.1              |          |
| 6. Goa                    | 17,514.0           | -                 | -                            | 1,720.4           | -275.9           | -              | -              | 1,057.7           | -                              | 0.5             | 30.6                          | 1,088.9                  | 20,047.3           | 2,004.2           | 2,611.2           | 1,368.9           | 2,309.6              | 100.0            | 28,441.2                |          |
| 7. Gujarat                | 2,54,757.8         | -                 | 2.3                          | 28,496.9          | -                | -              | -              | 17,805.3          | 6.9                            | -               | -                             | 17,812.2                 | 3,01,069.3         | 32,089.5          | 10,334.1          | 7,672.7           | 38,315.7             | 200.0            | 3,89,681.2              |          |
| 8. Haryana                | 1,85,357.6         | 22,490.0          | -                            | 7,356.3           | -                | -              | -              | 3,975.3           | 12,746.4                       | -10,388.2       | -2,884.8                      | 3,448.7                  | 2,18,652.6         | 5,893.0           | 19,017.7          | 7,864.9           | 9,903.3              | 1,000.0          | 2,62,331.6              |          |
| 9. Himachal Pradesh       | 33,772.2           | 2,890.5           | -                            | 4,389.8           | -                | 18.7           | -              | 3,164.1           | -                              | 121.0           | 20.4                          | 3,324.2                  | 44,376.6           | 3,844.5           | 17,872.6          | 2,717.2           | 3,461.6              | 5.0              | 72,277.6                |          |
| 10. Jharkhand             | 55,412.7           | 4,998.0           | 6.4                          | 6,017.4           | -                | 4.7            | 0.9            | 9,076.0           | -                              | 66.5            | -271.3                        | 8,876.7                  | 75,311.2           | 7,820.7           | 1,011.0           | 6,353.0           | 25,522.1             | 500.0            | 1,16,518.0              |          |
| 11. Karnataka             | 3,11,289.8         | -                 | 0.4                          | 12,104.8          | -                | 7.9            | -2.8           | 5,816.5           | 0.2                            | -133.6          | -2.6                          | 5,685.6                  | 3,29,080.7         | 27,458.8          | 42,850.2          | 44,203.3          | 29,344.9             | 500.0            | 4,73,437.9              |          |
| 12. Kerala                | 1,83,522.0         | -                 | 0.9                          | 22,442.8          | -                | 447.8          | 135.2          | 3,102.1           | -                              | 525.6           | 650.9                         | 4,861.6                  | 2,10,827.3         | 25,438.6          | 1,07,277.1        | 3,147.8           | 5,532.3              | 100.0            | 3,52,323.2              |          |
| 13. Madhya Pradesh        | 1,68,040.5         | 7,360.0           | 0.4                          | 34,756.7          | -                | 7.5            | 1.5            | 11,951.4          | 0.4                            | 158.2           | 39.0                          | 12,158.0                 | 2,22,315.6         | 44,815.9          | 22,316.4          | 16,506.9          | 20,463.4             | 500.0            | 3,26,918.2              |          |
| 14. Maharashtra           | 3,80,239.6         | -                 | 2.3                          | 43,993.4          | -                | -1.1           | 0.2            | 23,298.7          | 2.0                            | -73.7           | 116.0                         | 23,342.1                 | 4,47,577.5         | 35,940.9          | 30,255.2          | 11,513.2          | 71,252.3             | 150.0            | 5,96,689.1              |          |
| 15. Manipur               | 8,348.0            | -                 | -                            | 469.0             | 214.2            | 5.9            | -              | 789.9             | 0.1                            | 6.1             | -13.2                         | 788.9                    | 9,820.1            | 519.6             | 1,488.9           | 1,270.5           | 1,300.0              | -                | 14,399.1                |          |
| 16. Meghalaya             | 9,917.5            | 125.0             | -                            | 475.6             | -                | -              | 0.1            | 777.3             | -                              | 26.4            | -0.1                          | 803.8                    | 11,322.0           | 539.4             | 2,201.3           | 778.9             | 614.4                | 305.0            | 15,760.8                |          |
| 17. Mizoram               | 4,060.8            | -                 | -                            | 144.9             | -                | -141.2         | 0.1            | 662.5             | -                              | 19.3            | 270.2                         | 810.9                    | 5,016.5            | 786.9             | 2,464.3           | 624.2             | 2,775.2              | 0.1              | 11,667.2                |          |
| 18. Nagaland              | 10,215.0           | -                 | -                            | 80.1              | -1.1             | 1.8            | 19.4           | 99.1              | -                              | 37.3            | 336.2                         | 493.8                    | 10,787.9           | 513.1             | 1,525.7           | 1,754.6           | 478.0                | 0.4              | 15,059.6                |          |
| 19. Odisha                | 28,558.1           | -                 | -                            | 6,525.4           | -                | -              | 3.3            | 18,461.8          | -                              | -               | 3,012.1                       | 21,477.2                 | 56,560.6           | 18,319.0          | 25,949.4          | 11,063.3          | 17,234.3             | 229.0            | 1,29,355.7              |          |
| 20. Punjab                | 1,65,099.0         | 14,642.4          | -                            | 13,011.0          | -                | -              | -              | 2,286.7           | 25,134.8                       | 27.8            | -980.0                        | 26,469.2                 | 2,19,221.6         | 25,361.2          | 22,924.5          | 10,139.9          | 4,784.2              | 25.0             | 2,82,456.4              |          |
| 21. Rajasthan             | 2,65,187.0         | 29,028.8          | 7,036.0                      | 10,654.0          | -                | 10.1           | 17.9           | 9,470.8           | -                              | 51.3            | -6,320.2                      | 3,229.8                  | 3,15,135.6         | 31,989.7          | 59,737.7          | 4,189.9           | 46,535.8             | 500.0            | 4,58,088.7              |          |
| 22. Sikkim                | 7,658.0            | -                 | -                            | 124.1             | -                | 43.2           | -              | 237.4             | -                              | 0.1             | 5.1                           | 285.8                    | 8,067.9            | 587.0             | 1,481.4           | 956.7             | 361.3                | 1.0              | 11,455.4                |          |
| 23. Tamil Nadu            | 4,50,364.5         | 22,815.0          | -                            | 14,169.0          | -                | 314.0          | 14.9           | 14,575.0          | 0.3                            | 175.9           | -66.1                         | 15,014.1                 | 5,02,362.5         | 39,343.0          | 31,928.8          | 10,628.7          | 72,212.7             | 150.0            | 6,56,625.8              |          |
| 24. Telangana             | 2,42,454.8         | 8,922.9           | -                            | 6,377.8           | -                | 41.5           | 11.1           | 5,370.2           | -                              | 27.7            | -211.6                        | 5,238.8                  | 2,62,994.4         | 3,103.5           | 12,785.9          | 9,449.3           | 25,752.5             | 50.0             | 3,14,135.5              |          |
| 25. Tripura               | 10,733.8           | -                 | -                            | 835.3             | -                | 10.8           | -              | 1,107.0           | -                              | 2.8             | 1.2                           | 1,121.8                  | 12,690.9           | 1,350.9           | 6,107.9           | 1,175.9           | 1,508.0              | 10.0             | 22,843.7                |          |
| 26. Uttar Pradesh         | 4,01,353.7         | 30,583.8          | 7,378.2                      | 40,370.5          | -                | -              | 1.1            | 15,203.9          | -                              | 79.4            | 40,166.1                      | 55,450.5                 | 5,35,136.6         | 28,410.8          | 60,493.0          | 4,626.1           | 13,819.6             | 1,100.0          | 6,43,586.1              |          |
| 27. Uttarakhand           | 43,460.0           | -                 | -                            | 6,753.0           | -                | 1.5            | 5.4            | 3,408.1           | 35.5                           | 115.1           | 0.9                           | 3,566.6                  | 53,779.6           | 7,451.4           | 9,376.9           | 5,060.5           | 4,413.8              | 29.1             | 80,111.2                |          |
| 28. West Bengal           | 3,85,632.4         | -                 | 2.3                          | 50,656.4          | -                | -0.7           | -              | 31.8              | -                              | -120.5          | 6,907.0                       | 6,817.6                  | 4,43,108.7         | 27,486.6          | 22,120.3          | 13,781.6          | 44,010.6             | 200.1            | 5,50,707.9              |          |
| 29. Jammu and Kashmir     | 49,313.0           | 3,323.6           | -                            | -385.3            | -35,565.5        | -299.9         | -0.7           | 888.9             | -                              | -               | -36,491.0                     | 37,079.3                 | 53,765.1           | 2,911.4           | 2,365.9           | 1,810.5           | 1,355.5              | 25.0             | 62,233.4                |          |
| 30. NCT Delhi             | -                  | -                 | -                            | -                 | -                | -              | -              | -                 | -                              | -               | -                             | -                        | -                  | -                 | -                 | -                 | -                    | -                | -                       | 16,473.9 |
| 31. Puducherry            | 7,630.9            | -                 | -                            | -75.6             | -                | -              | -              | -20.6             | -                              | -               | -1,107.8                      | 1,087.1                  | 8,642.4            | 1,289.3           | 443.3             | 247.3             | 559.8                | 0.5              | 11,182.4                |          |
| <b>All States and UTs</b> | <b>42,35,944.3</b> | <b>1,58,395.4</b> | <b>15,948.4</b>              | <b>3,45,121.1</b> | <b>-33,212.2</b> | <b>544.4</b>   | <b>219.1</b>   | <b>1,81,673.2</b> | <b>37,926.6</b>                | <b>-8,290.9</b> | <b>78,148.8</b>               | <b>2,90,221.2</b>        | <b>50,12,418.1</b> | <b>4,57,434.3</b> | <b>5,76,798.6</b> | <b>2,00,750.7</b> | <b>5,39,988.1</b>    | <b>6,380.3</b>   | <b>67,93,770.0</b>      |          |

SDLs: State Development Loans.

—: Nil/Negligible.

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

**Source:** 1. Comptroller and Auditor General of India, Government of India.

2. Reserve Bank Records.

3. Budget Documents of the State Governments.

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

**Statement 18: Composition of Outstanding Liabilities (Concl'd.)**  
(As at end-March 2023)

(₹ Crore)

| State/UT                  | SDLs               | UDAY              | Compensation and other bonds | NSSF              | WMA from RBI     | Loans from LIC | Loans from GIC | Loans from NABARD | Loans from SBI and other banks | Loans from NCDC  | Loans from other institutions | Loans from banks and FIs | Internal Debt      | Loans from Centre | Provident Fund    | Reserve Fund      | Deposit and Advances | Contingency Fund | Out-standing Liabilities |          |
|---------------------------|--------------------|-------------------|------------------------------|-------------------|------------------|----------------|----------------|-------------------|--------------------------------|------------------|-------------------------------|--------------------------|--------------------|-------------------|-------------------|-------------------|----------------------|------------------|--------------------------|----------|
| 1                         | 2                  | 3                 | 4                            | 5                 | 6                | 7              | 8              | 9                 | 10                             | 11               | 12                            | 13=<br>7 to 12           | 14=<br>(2 to 6)+13 | 15                | 16                | 17                | 18                   | 19               | 20 =<br>14 to 19         |          |
| 1. Andhra Pradesh         | 3,08,737.0         | 8,256.0           | 1,500.1                      | 7,785.3           | 4,832.0          | 8.2            | 12.4           | 8,362.4           | -                              | 79.0             | -39.0                         | 8,423.0                  | 3,39,533.4         | 26,650.4          | 23,271.7          | 3,632.2           | 49,304.4             | 50.0             | 4,42,442.0               |          |
| 2. Arunachal Pradesh      | 6,497.6            | -                 | -                            | 1,346.1           | -                | 0.2            | -              | 1,461.5           | -                              | 109.5            | 23.9                          | 1,595.1                  | 9,438.8            | 279.1             | 2,770.4           | 2,590.6           | 378.1                | -                | 15,457.0                 |          |
| 3. Assam                  | 82,138.5           | -                 | 0.1                          | 4,934.7           | -                | -              | -0.6           | 7,044.4           | -                              | 18.0             | -1.3                          | 7,060.5                  | 94,133.8           | 3,945.8           | 16,395.7          | 5,382.5           | 1,218.4              | 200.0            | 1,21,276.1               |          |
| 4. Bihar                  | 1,82,645.0         | 2,331.8           | 18.9                         | 12,077.3          | -                | 21.6           | -1.3           | 10,603.0          | -0.1                           | 737.9            | -382.4                        | 10,978.7                 | 27,999.7           | 15,481.0          | 9,221.4           | 9,224.7           | 39,076.0             | 350.0            | 2,86,016.6               |          |
| 5. Chhattisgarh           | 68,130.0           | 870.1             | 0.1                          | 3,065.1           | -                | 20.2           | 1.1            | 6,100.2           | -                              | 9.2              | -196.3                        | 5,934.3                  | 77,999.7           | 15,481.0          | 9,221.4           | 9,224.7           | 6,139.3              | 100.0            | 1,18,166.1               |          |
| 6. Goa                    | 19,964.0           | -                 | -                            | 1,518.4           | -275.9           | -              | -              | 1,427.7           | -                              | 0.6              | 30.6                          | 1,459.0                  | 22,665.4           | 2,374.5           | 2,669.8           | 1,579.1           | 2,369.0              | 100.0            | 31,757.8                 |          |
| 7. Gujarat                | 2,85,057.3         | -                 | 2.3                          | 24,867.6          | -                | -              | -              | 19,642.5          | 3.9                            | -                | -                             | 19,646.5                 | 3,29,573.7         | 32,560.6          | 10,282.1          | 7,740.9           | 43,354.1             | 200.0            | 4,23,711.4               |          |
| 8. Haryana                | 2,09,027.6         | 25,950.0          | -                            | 6,352.0           | -                | -              | -              | 5,125.7           | 27,546.4                       | -24,668.2        | -8,052.5                      | -48.5                    | 2,41,281.0         | 6,735.5           | 20,098.9          | 7,916.9           | 10,234.0             | 1,000.0          | 2,87,266.2               |          |
| 9. Himachal Pradesh       | 40,870.7           | 2,890.5           | -                            | 3,820.7           | -                | 15.8           | -              | 3,299.0           | -                              | 96.7             | -288.9                        | 3,122.6                  | 50,704.5           | 4,704.6           | 19,222.6          | 2,717.2           | 3,461.6              | 5.0              | 80,815.6                 |          |
| 10. Jharkhand             | 63,012.7           | 5,553.4           | 6.4                          | 5,247.9           | -                | 4.7            | 0.9            | 10,921.0          | -                              | 214.5            | -591.7                        | 10,549.4                 | 84,369.7           | 10,604.0          | 777.7             | 6,466.9           | 26,745.2             | 500.0            | 1,29,463.6               |          |
| 11. Karnataka             | 3,69,200.8         | -                 | 0.4                          | 10,476.9          | -                | -24.1          | -2.8           | 5,846.5           | 0.2                            | -133.6           | -5.3                          | 5,681.0                  | 3,85,359.1         | 29,002.2          | 47,154.2          | 44,891.0          | 28,250.3             | 500.0            | 5,35,156.7               |          |
| 12. Kerala                | 2,07,435.8         | -                 | 0.9                          | 24,782.3          | -                | 267.0          | 135.2          | 3,341.2           | -                              | 461.0            | 473.9                         | 4,678.4                  | 2,36,897.3         | 27,224.7          | 1,17,521.1        | 2,764.6           | 6,351.9              | 100.0            | 3,90,859.5               |          |
| 13. Madhya Pradesh        | 2,04,534.9         | 7,360.0           | 0.4                          | 38,456.7          | -                | -1.0           | 1.5            | 13,551.4          | 0.4                            | 170.7            | 3.4                           | 13,726.4                 | 2,64,078.4         | 54,882.5          | 22,324.6          | 16,223.1          | 20,607.9             | 500.0            | 3,78,616.5               |          |
| 14. Maharashtra           | 4,51,053.8         | 4,959.8           | 2.5                          | 38,612.7          | -                | -1.1           | 0.2            | 28,171.0          | 2.0                            | -99.4            | 603.5                         | 28,676.3                 | 5,23,305.0         | 40,108.8          | 32,282.4          | 10,935.9          | 73,575.1             | 150.0            | 6,80,357.2               |          |
| 15. Manipur               | 9,873.0            | -                 | -                            | 414.8             | 214.2            | 5.9            | -              | 1,017.9           | 0.1                            | 6.1              | -32.2                         | 997.9                    | 11,499.9           | 477.9             | 1,469.0           | 1,270.5           | 1,200.0              | -                | 15,917.3                 |          |
| 16. Meghalaya             | 11,435.6           | 125.0             | -                            | 420.6             | -                | -              | 0.1            | 957.3             | -                              | 21.0             | -12.6                         | 965.9                    | 12,947.0           | 582.4             | 2,441.3           | 757.7             | 399.7                | 305.0            | 17,433.1                 |          |
| 17. Mizoram               | 4,775.0            | -                 | -                            | 130.6             | -                | -153.9         | 0.1            | 743.3             | -                              | 18.1             | 619.5                         | 1,227.0                  | 6,132.6            | 881.2             | 2,525.3           | 625.2             | 2,826.7              | 0.1              | 12,991.2                 |          |
| 18. Nagaland              | 11,794.3           | -                 | -                            | 66.6              | -1.1             | -              | 19.4           | 95.6              | -                              | 29.3             | 274.2                         | 418.6                    | 12,278.4           | 525.4             | 1,525.7           | 1,754.6           | 478.0                | 0.4              | 16,562.4                 |          |
| 19. Odisha                | 23,317.0           | -                 | -                            | 5,642.8           | -                | -              | 3.3            | 22,808.8          | -                              | -                | 11,306.0                      | 34,118.0                 | 63,077.9           | 22,389.4          | 26,949.5          | 1,569.4           | -358.7               | 229.0            | 1,13,856.4               |          |
| 20. Punjab                | 1,87,204.0         | 15,628.3          | -                            | 11,169.5          | -                | -              | -              | 2,717.7           | 23,925.8                       | 20.9             | -3,119.7                      | 23,544.7                 | 2,37,546.5         | 27,126.8          | 23,435.1          | 11,059.3          | 5,854.2              | 25.0             | 3,05,047.0               |          |
| 21. Rajasthan             | 3,16,897.1         | 48,936.0          | 7,846.0                      | 9,069.3           | -                | 7.7            | 17.9           | 10,721.8          | -                              | 28.8             | -13,228.1                     | -2,451.9                 | 3,80,296.6         | 37,650.1          | 65,567.6          | 5,482.9           | 47,515.4             | 500.0            | 5,37,012.5               |          |
| 22. Sikkim                | 9,187.5            | -                 | -                            | 108.0             | -                | 34.3           | -              | 273.2             | -                              | -                | 2.8                           | 310.3                    | 9,605.8            | 579.0             | 1,574.8           | 860.8             | 361.3                | 1.0              | 12,982.6                 |          |
| 23. Tamil Nadu            | 5,32,867.6         | 22,815.0          | -                            | 12,365.9          | -                | 258.2          | 14.9           | 16,434.2          | 0.3                            | 110.4            | -2,352.8                      | 14,465.3                 | 5,82,513.8         | 53,043.1          | 34,694.0          | 11,072.8          | 72,386.7             | 150.0            | 7,53,860.4               |          |
| 24. Telangana             | 2,88,088.8         | 8,922.9           | -                            | 5,550.5           | -                | 31.4           | 11.1           | 5,830.0           | -                              | 18.8             | -1,223.3                      | 4,668.1                  | 3,07,230.4         | 6,837.6           | 13,606.9          | 9,709.1           | 28,872.0             | 50.0             | 3,66,306.0               |          |
| 25. Tripura               | 12,380.8           | -                 | -                            | 715.3             | -                | 3.9            | -              | 1,390.1           | -                              | 0.7              | 1.2                           | 1,396.0                  | 14,492.1           | 2,301.6           | 6,507.9           | 1,385.5           | 1,748.9              | 10.0             | 26,446.1                 |          |
| 26. Uttar Pradesh         | 4,66,003.7         | 39,133.8          | 10,579.8                     | 35,248.4          | -                | -              | 1.1            | 15,786.5          | -                              | 74.5             | 35,768.5                      | 51,630.4                 | 6,02,596.1         | 29,313.6          | 62,196.6          | 4,044.2           | 10,959.1             | 1,100.0          | 7,10,209.7               |          |
| 27. Uttarakhand           | 51,709.4           | -                 | 2.1                          | 5,292.4           | -                | 1.5            | 5.4            | 3,143.1           | 35.5                           | 205.1            | 0.1                           | 3,390.7                  | 60,394.6           | 7,545.1           | 10,605.2          | 5,093.2           | 4,715.9              | 129.1            | 88,483.2                 |          |
| 28. West Bengal           | 4,38,418.6         | -                 | 2.3                          | 44,316.4          | -                | -0.9           | -              | 31.5              | -                              | -137.5           | 7,583.6                       | 7,476.7                  | 4,90,214.0         | 34,939.3          | 25,059.3          | 13,751.6          | 44,148.6             | 200.1            | 6,08,312.9               |          |
| 29. Jammu and Kashmir     | 54,805.6           | 3,537.6           | -                            | 26.7              | -64,765.5        | -417.9         | -0.7           | 1,998.9           | -                              | -                | -                             | 64,551.6                 | 66,131.9           | 2,796.4           | 2,777.9           | 2,841.8           | 1,355.5              | 25.0             | 69,532.8                 |          |
| 30. NCT Delhi             | -                  | -                 | -                            | -                 | -                | -              | -              | -                 | -                              | -                | -                             | -                        | -                  | 21,958.8          | -                 | -                 | -                    | -                | 21,958.8                 |          |
| 31. Puducherry            | 8,668.9            | -                 | -                            | -151.8            | -                | -              | -              | 37.9              | -                              | -                | -                             | 642.6                    | 680.4              | 9,197.5           | 1,158.5           | 482.4             | 247.3                | 565.3            | 0.5                      | 11,651.3 |
| <b>All States and UTs</b> | <b>49,25,732.6</b> | <b>1,97,270.1</b> | <b>19,962.4</b>              | <b>3,13,729.6</b> | <b>-59,996.2</b> | <b>81.8</b>    | <b>219.1</b>   | <b>2,08,885.6</b> | <b>51,514.7</b>                | <b>-22,607.7</b> | <b>92,359.3</b>               | <b>3,30,452.6</b>        | <b>57,27,151.0</b> | <b>5,32,652.2</b> | <b>6,14,976.6</b> | <b>1,94,572.4</b> | <b>5,34,093.8</b>    | <b>6,480.3</b>   | <b>76,09,926.2</b>       |          |

SDLs: State Development Loans.

-: Nil/Negligible.

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

**Source:** 1. Comptroller and Auditor General of India, Government of India.

2. Reserve Bank Records.

3. Budget Documents of the State Governments.

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