

**Statement 18: Composition of Outstanding Liabilities  
(As at end-March 2017)**

(₹ billion)

State	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=7 to 12	14=(2 to 6)+13	15	16	17	18	19	20=14 to 19	
<b>I. Non-Special Category</b>																				
1. Andhra Pradesh	1584.3	82.6	15.0	147.2	-	1.3	0.3	33.8	-	0.5	0.2	36.0	1865.1	162.2	135.7	26.3	353.1	0.5	2542.8	
2. Bihar	649.9	23.3	0.3	231.8	-	0.2	-	58.9	-	1.2	0.1	60.4	965.6	96.3	88.9	7.2	229.2	3.5	1390.7	
3. Chhattisgarh	184.5	8.7	-	56.7	-	0.2	-	31.7	-	0.1	-	32.0	281.9	20.6	45.9	23.4	61.2	1.0	434.0	
4. Goa	77.6	-	-	27.2	-	0.1	-	6.0	-	-	0.7	6.7	111.5	12.2	20.8	7.7	15.8	1.0	169.0	
5. Gujarat	1361.0	-	-	463.7	-	-	-	102.8	0.2	-	-	103.0	1927.7	65.8	100.6	47.1	290.3	2.0	2433.6	
6. Haryana	811.8	259.5	-	123.0	-	-	-	19.5	0.3	2.3	9.8	31.8	1226.1	21.6	133.2	47.1	64.1	2.0	1494.1	
7. Jharkhand	282.8	55.5	0.3	98.3	-	-	-	46.4	-	1.0	2.7	50.2	487.0	21.6	10.8	12.6	136.5	5.0	673.5	
8. Karnataka	1083.6	-	-	201.6	-	1.7	0.1	39.1	-	-1.2	-	39.7	1324.9	138.1	249.2	163.8	234.8	0.8	2111.7	
9. Kerala	995.3	-	-	135.2	-	16.8	2.1	28.8	-	3.0	1.6	52.3	1182.8	76.1	605.7	21.7	28.9	1.0	1916.2	
10. Madhya Pradesh	706.9	73.6	-	214.5	-	0.5	0.1	82.3	-	2.1	1.6	86.6	1081.5	139.2	144.9	72.2	117.8	5.0	1560.7	
11. Maharashtra	2118.8	49.6	-	706.4	-	3.5	-	57.0	-	1.5	2.5	64.6	2939.5	78.8	246.5	96.4	597.4	1.5	3960.0	
12. Odisha	150.9	-	-	108.1	-	-	0.1	85.0	-	0.1	0.9	86.2	345.2	74.6	201.2	17.6	77.3	4.0	719.8	
13. Punjab	793.5	156.3	-	221.2	2.7	-	-	25.0	299.2	-	1.4	325.6	1499.2	38.9	206.0	48.7	32.8	0.3	1825.8	
14. Rajasthan	895.2	597.2	78.5	184.9	-	0.3	0.3	83.8	-	1.9	0.7	86.9	1842.7	111.2	388.9	16.2	190.6	5.0	2554.7	
15. Tamil Nadu	1829.4	228.1	-	231.9	-	5.5	0.4	80.5	0.8	2.0	-0.9	88.4	2377.9	143.3	193.3	13.4	106.9	1.5	2836.2	
16. Telangana	439.1	89.2	-	105.2	-	1.0	0.2	31.9	-	1.3	2.8	37.2	670.7	12.0	65.9	6.3	62.8	0.5	818.2	
17. Uttar Pradesh	1648.7	391.3	105.8	654.4	-	-	-	-	-	-	-	-	2800.3	132.7	-	-	-	-	2933.0	
18. West Bengal	1936.4	-	-	819.0	-	-	-	0.3	-	0.8	65.4	66.5	2821.9	130.2	133.5	10.0	280.3	0.2	3376.1	
<b>II. Special Category</b>																				
1. Arunachal Pradesh	16.1	-	-	9.3	-4.0	-	0.1	3.1	-	1.1	0.2	4.5	25.9	2.0	17.6	5.9	5.2	-	56.7	
2. Assam	156.7	-	-	93.3	-	-	-	17.4	-	-	-	17.4	267.4	14.3	101.8	28.1	28.3	0.5	440.4	
3. Himachal Pradesh	190.2	28.9	-	71.5	-	0.7	-	21.0	-	1.0	1.6	24.3	314.9	10.7	118.4	2.2	26.1	0.1	472.4	
4. Jammu and Kashmir	220.5	35.4	-	42.3	8.9	15.5	-	18.1	-	-	2.8	36.4	343.4	11.7	193.6	18.7	52.1	-	619.7	
5. Manipur	37.8	-	-	7.6	1.0	0.1	-	2.6	-	0.1	0.1	2.8	49.2	3.7	15.1	5.1	15.2	-	88.3	
6. Meghalaya	41.8	1.3	-	7.3	-	-	-	3.3	-	-	0.1	3.4	53.8	1.8	13.7	0.4	20.7	2.1	92.4	
7. Mizoram	20.4	-	-	2.2	-0.2	-0.3	-	2.4	-	0.3	1.0	3.5	25.9	2.8	29.2	-	8.9	-	66.8	
8. Nagaland	60.8	-	-	1.6	-	0.2	0.2	1.8	-	-	4.9	7.0	69.4	1.8	8.9	6.2	9.3	-	95.6	
9. Sikkim	28.7	-	-	2.1	-	0.9	-	2.0	-	-	0.1	3.1	34.0	1.2	8.3	0.9	2.4	-	46.9	
10. Tripura	40.0	-	-	13.7	-	0.5	-	8.5	-	0.1	-	9.1	62.9	2.7	37.5	7.5	7.9	0.1	118.5	
11. Uttarakhand	208.3	-	-	97.1	-	-	0.1	34.4	0.4	0.2	-	35.1	340.5	6.5	63.9	3.6	26.3	4.3	445.1	
<b>All States</b>	<b>18571.1</b>	<b>2080.6</b>	<b>199.9</b>	<b>5078.3</b>	<b>8.4</b>	<b>48.8</b>	<b>4.1</b>	<b>927.3</b>	<b>300.9</b>	<b>19.3</b>	<b>100.2</b>	<b>1400.7</b>	<b>27339.1</b>	<b>1534.6</b>	<b>3579.2</b>	<b>716.4</b>	<b>3082.1</b>	<b>41.8</b>	<b>36293.1</b>	
<b>Memo item:</b>																				
1. NCT Delhi	-	-	-	300.2	-	-	-	-	-	-	-	-	300.2	33.3	-	-	-	-	-	333.4
2. Puducherry	45.7	-	-	8.0	-	-	-	-	-	-	8.9	8.9	62.6	7.6	6.0	-0.6	83.0	-	158.6	

SDLs: State Development Loans.

'-' : Nil/Negligible.

- Note:**
- For state-wise data series on outstanding liabilities prior to 2011-12, please refer to the earlier issues of 'State Finances: A Study of Budget as well as 'Handbook of Statistics on State Government Finances 2010'.
  - As detailed break-up of Discharge of Internal Debt for Arunachal Pradesh were not available, the same has been included under 'Loans from Other Institutions'.
  - Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

- Source:**
- Combined Finance and Revenue Accounts of the Union and State Governments in India, CAG.
  - Ministry of Finance, Government of India.
  - Reserve Bank Records.
  - Budget Documents of the State Governments.
  - Controller General of Accounts (CGA).

**Statement 18: Composition of Outstanding Liabilities (Contd.)**  
(As at end-March 2018)

(₹ billion)

State	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=7 to 12	14=(2 to 6)+13	15	16	17	18	19	20=14 to 19	
<b>I. Non-Special Category</b>																				
1. Andhra Pradesh	1299.7	82.6	15.0	135.1	-	1.0	0.3	44.8	-	0.3	-0.3	46.1	1578.5	164.8	141.6	21.9	371.0	0.5	2278.2	
2. Bihar	739.0	23.3	-	214.1	-	0.2	-	70.3	-	2.0	0.1	72.6	1049.0	108.4	87.8	7.2	209.3	3.5	1465.1	
3. Chhattisgarh	265.5	8.7	-	52.4	-	0.2	-	41.2	-	0.2	-	41.6	368.2	24.9	50.1	24.9	61.5	1.0	530.6	
4. Goa	91.6	-	-	25.2	-	0.1	-	5.8	-	-	0.6	6.5	123.3	12.0	22.2	8.6	15.8	1.0	182.9	
5. Gujarat	1518.9	-	-	429.2	-	-	-	124.6	0.2	-	-	124.7	2072.8	60.7	109.5	47.4	333.1	2.0	2625.4	
6. Haryana	970.2	259.5	-	113.5	-	-	-	22.6	0.3	2.1	8.7	33.7	1376.9	23.7	143.3	50.5	65.1	2.0	1661.5	
7. Jharkhand	330.9	55.5	-	93.7	-	-	-	55.5	-	1.0	6.8	63.3	543.4	24.4	8.4	12.7	145.6	10.0	744.6	
8. Karnataka	1257.1	-	-	185.8	-	1.4	0.1	44.3	-	-1.3	-	44.5	1487.4	144.0	279.2	162.1	194.6	0.8	2268.0	
9. Kerala	1157.3	-	-	145.7	-	14.1	2.1	34.2	-	3.9	1.0	55.3	1358.3	87.5	645.0	21.6	30.2	1.0	2143.7	
10. Madhya Pradesh	838.2	73.6	-	231.5	-	0.4	0.1	99.8	-	2.4	2.0	104.7	1247.9	153.4	159.5	60.1	153.9	5.0	1779.8	
11. Maharashtra	2483.6	49.6	-	654.7	-	2.0	-	89.6	-	0.6	1.1	93.3	3281.2	78.1	265.6	122.2	648.5	1.5	4397.2	
12. Odisha	235.3	-	-	97.9	-	-	-	119.9	-	0.1	1.1	121.3	454.5	86.9	209.2	17.6	75.3	4.0	847.4	
13. Punjab	926.9	156.3	-	203.4	2.7	-	-	23.7	291.2	0.1	0.8	315.8	1605.1	40.0	223.8	56.5	34.7	0.3	1960.4	
14. Rajasthan	1104.4	555.7	78.5	169.5	-	0.2	0.3	92.6	-	1.7	3.2	98.1	2006.2	128.9	421.2	20.2	204.7	5.0	2786.2	
15. Tamil Nadu	2189.7	228.2	-	214.4	-	4.8	0.4	93.8	0.5	2.3	-1.0	100.8	2733.0	163.2	210.0	6.2	79.0	1.5	3192.9	
16. Telangana	1131.2	89.2	-	99.1	-	0.8	0.2	36.9	-	9.8	0.8	48.6	1368.2	18.0	57.7	11.8	76.1	0.5	1532.2	
17. Uttar Pradesh	2020.5	391.3	105.4	608.0	-	-	-	1.0	-	-0.1	4.1	5.0	3130.2	130.3	22.3	76.9	-11.6	1.0	3349.1	
18. West Bengal	2189.4	-	-	759.3	-	-	-	0.3	-	0.6	73.8	74.6	3023.3	140.8	142.4	10.7	311.4	0.2	3628.8	
<b>II. Special Category</b>																				
1. Arunachal Pradesh	23.1	-	-	11.3	-0.2	-	0.1	5.0	-	1.2	-6.1	0.2	34.4	1.8	17.9	5.4	5.1	-	64.6	
2. Assam	224.7	-	-	86.7	-	-	-	29.1	-	-	-	29.1	340.4	17.8	113.2	33.1	26.4	0.5	531.3	
3. Himachal Pradesh	215.7	28.9	-	66.4	-2.2	0.5	-	22.5	-	1.0	1.1	25.2	334.0	10.5	130.4	2.2	26.1	0.1	503.4	
4. Jammu and Kashmir	260.2	35.4	-	42.3	8.9	14.5	-	19.7	-	-	16.5	50.7	397.5	10.9	214.4	19.3	52.1	-	694.2	
5. Manipur	40.6	-	-	7.1	1.0	0.1	-	3.0	-	0.1	-0.1	3.0	51.7	3.2	15.6	5.1	18.2	-	93.9	
6. Meghalaya	51.0	1.3	-	6.9	-	-	-	4.2	-	-	-	4.2	63.3	2.0	15.6	0.4	17.7	2.1	101.0	
7. Mizoram	23.1	-	-	2.1	-0.2	-0.5	-	3.5	-	0.4	0.8	4.2	29.2	2.9	30.2	-	9.4	-	71.7	
8. Nagaland	68.5	-	-	1.4	-	0.1	0.2	1.4	-	-	4.8	6.5	76.5	1.6	8.8	6.2	2.7	-	95.8	
9. Sikkim	36.2	-	-	1.9	-	0.8	-	2.1	-	-	0.1	3.0	41.1	1.1	8.4	0.6	2.4	-	53.7	
10. Tripura	51.4	-	-	12.5	-	0.4	-	9.0	-	-	1.5	11.0	74.9	2.4	41.0	7.6	9.1	0.1	135.1	
11. Uttarakhand	266.6	-	-	93.1	-	-	0.1	38.9	0.4	0.2	-	39.6	399.3	8.1	65.6	3.6	23.8	1.5	502.0	
<b>All States</b>	<b>22010.5</b>	<b>2039.1</b>	<b>199.0</b>	<b>4764.0</b>	<b>10.1</b>	<b>41.2</b>	<b>4.1</b>	<b>1139.4</b>	<b>292.5</b>	<b>28.8</b>	<b>121.2</b>	<b>1627.2</b>	<b>30649.8</b>	<b>1652.2</b>	<b>3860.0</b>	<b>822.6</b>	<b>3191.2</b>	<b>45.0</b>	<b>40220.8</b>	
<b>Memo item:</b>																				
1. NCT Delhi	-	-	-	300.2	-	-	-	-	-	-	-	-	300.2	44.5	-	-	-	-	-	344.7
2. Puducherry	50.6	-	-	8.0	-	-	-	-	-	-	9.9	9.9	68.5	7.0	6.2	-0.6	82.9	-	164.0	

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2. As detailed break-up of Discharge of Internal Debt for Arunachal Pradesh were not available, the same has been included under 'Loans from Other Institutions'.  
3. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

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**Statement 18: Composition of Outstanding Liabilities (Concl'd.)  
(As at end-March 2019)**

(₹ billion)

State	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=7 to 12	14=(2 to 6)+13	15	16	17	18	19	20=14 to 19	
<b>I. Non-Special Category</b>																				
1. Andhra Pradesh	1532.0	82.6	15.0	123.0	-	0.8	0.3	52.3	-	-	-0.7	52.7	1805.2	164.1	152.7	17.7	380.0	0.5	2520.2	
2. Bihar	888.4	23.3	-	195.9	-	0.2	-	80.7	-	2.5	0.1	83.5	1191.2	120.9	86.8	7.2	210.3	3.5	1619.8	
3. Chhattisgarh	347.4	8.7	-	47.8	-	0.1	-	52.5	-	0.3	-	52.9	456.9	29.3	54.4	26.4	61.9	1.0	629.9	
4. Goa	101.6	-	-	23.2	-	-	-	5.6	-	-	0.5	6.2	130.9	11.8	23.7	9.6	15.8	1.0	192.8	
5. Gujarat	1753.5	-	-	393.8	-	-	-	143.1	0.2	-	-	143.3	2290.7	56.5	122.9	47.6	369.3	2.0	2889.1	
6. Haryana	1160.5	259.5	-	104.0	-	-	-	32.4	0.3	1.9	7.7	42.3	1566.3	28.0	153.8	53.5	66.1	2.0	1869.7	
7. Jharkhand	396.0	55.5	-	86.1	-	-	-	66.0	-	1.0	9.7	76.8	614.4	28.4	6.2	12.8	154.2	15.0	831.0	
8. Karnataka	1620.2	-	-	169.9	-	1.1	0.1	49.5	-	-1.3	-0.1	49.2	1839.3	152.1	312.4	160.5	180.9	0.8	2646.0	
9. Kerala	1362.0	-	-	154.6	-	11.5	2.1	39.2	-	3.9	0.4	57.0	1573.6	95.1	686.9	21.4	31.4	1.0	2409.4	
10. Madhya Pradesh	1030.2	73.6	-	249.0	-	0.3	0.1	116.3	-	2.6	2.5	121.9	1474.7	181.0	174.0	45.0	191.8	5.0	2071.6	
11. Maharashtra	2966.1	49.6	-	601.6	-	0.7	-	121.6	-	-0.4	-0.1	121.8	3739.1	76.7	288.3	149.2	711.8	1.5	4966.6	
12. Odisha	345.6	-	-	87.6	-	-	0.1	156.5	-	0.1	1.6	158.2	591.5	94.5	219.2	17.6	75.1	4.0	1001.8	
13. Punjab	1070.6	156.3	-	185.4	2.7	-	-	24.4	282.5	0.4	0.1	307.4	1722.3	52.2	240.6	64.7	35.7	0.3	2115.8	
14. Rajasthan	1395.9	555.7	78.5	153.9	-	0.2	0.3	100.2	-	1.7	7.6	109.9	2293.9	148.0	455.1	13.8	218.8	5.0	3134.6	
15. Tamil Nadu	2586.4	228.2	-	196.7	-	4.2	0.4	105.1	0.1	2.0	-1.1	110.7	3122.0	197.6	226.2	19.0	93.9	1.5	3660.1	
16. Telangana	1400.6	89.2	-	93.1	-	0.7	0.2	39.7	-	9.5	-2.8	47.4	1630.3	22.0	68.7	14.0	87.8	0.5	1823.3	
17. Uttar Pradesh	2389.6	391.3	105.4	559.2	-	-	-	44.5	-	-0.2	5.5	49.8	3495.4	130.8	49.9	211.0	-35.9	1.0	3852.2	
18. West Bengal	2504.9	-	-	698.0	-	-	-	0.3	-	0.4	79.8	80.5	3283.4	144.8	153.1	11.4	344.1	0.2	3937.0	
<b>II. Special Category</b>																				
1. Arunachal Pradesh	33.1	-	-	13.0	2.8	-	0.1	7.5	-	1.3	-11.0	-2.1	46.8	1.5	18.1	5.0	5.0	-	76.4	
2. Assam	321.1	-	-	79.6	-	-	-	41.8	-	-	-	41.8	442.4	17.5	125.1	38.4	39.6	0.5	663.6	
3. Himachal Pradesh	253.6	28.9	-	61.0	-2.2	0.3	-	24.0	-	0.9	0.9	26.1	367.4	10.4	142.7	2.2	26.1	0.1	548.8	
4. Jammu and Kashmir	310.7	35.4	-	42.3	8.9	13.2	-	22.1	-	-	29.9	65.2	462.5	10.0	234.8	19.7	52.1	-	779.1	
5. Manipur	45.7	-	-	6.5	1.0	0.1	-	3.6	-	0.1	-0.3	3.4	56.6	2.8	16.1	5.1	21.6	-	102.3	
6. Meghalaya	59.7	1.3	-	6.4	-	-	-	5.5	-	-	0.1	5.6	72.9	2.1	17.7	0.4	12.2	2.1	107.4	
7. Mizoram	27.1	-	-	2.0	-0.2	-0.7	-	4.6	-	0.4	0.5	4.8	33.7	2.8	30.9	-	11.1	-	78.6	
8. Nagaland	77.1	-	-	1.3	-	0.1	0.2	1.2	-	-	4.6	6.1	84.5	1.5	9.3	6.2	2.7	-	104.2	
9. Sikkim	43.0	-	-	1.7	-	0.7	-	2.1	-	-	0.1	3.0	47.7	1.0	9.2	0.3	2.4	-	60.7	
10. Tripura	65.3	-	-	9.8	-	0.2	-	8.8	-	-	1.5	10.5	85.6	1.9	45.5	7.8	10.8	0.1	151.7	
11. Uttarakhand	329.5	-	-	89.1	-	-	0.1	41.9	0.4	0.2	-	42.6	461.2	9.5	67.6	3.6	23.8	-1.0	564.7	
<b>All States</b>	<b>26417.7</b>	<b>2039.1</b>	<b>199.0</b>	<b>4435.4</b>	<b>13.1</b>	<b>33.6</b>	<b>4.1</b>	<b>1393.0</b>	<b>283.5</b>	<b>27.3</b>	<b>136.9</b>	<b>1878.4</b>	<b>34982.5</b>	<b>1794.8</b>	<b>4192.1</b>	<b>991.1</b>	<b>3400.4</b>	<b>47.5</b>	<b>45408.5</b>	
<b>Memo item:</b>																				
1. NCT Delhi	-	-	-	300.2	-	-	-	-	-	-	-	-	300.2	73.8	-	-	-	-	-	374.0
2. Puducherry	55.3	-	-	8.0	-	-	-	-	-	-	11.0	11.0	74.3	5.6	6.5	-0.6	82.8	-	168.5	

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

**Note:** 1. For state-wise data series on outstanding liabilities prior to 2011-12, please refer to the earlier issues of 'State Finances: A Study of Budget as well as 'Handbook of Statistics on State Government Finances 2010'.

2. As detailed break-up of Discharge of Internal Debt for Arunachal Pradesh were not available, the same has been included under 'Loans from Other Institutions'.

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

**Source:** 1. Combined Finance and Revenue Accounts of the Union and State Governments in India, CAG.

2. Ministry of Finance, Government of India.

3. Reserve Bank Records.

4. Budget Documents of the State Governments.

5. Controller General of Accounts (CGA).