

Statement 18: Composition of Outstanding Liabilities
(As at end-March 2024)

(₹ Crore)

State/UT	SDLs/ SGSs	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= 7 to 12	14= (2 to 6)+13	15	16	17	18	19	20 = 14 to 19
1. Andhra Pradesh	3,66,564.5	8,256.0	1,500.0	6,639.5	594.5	8.8	3.5	9,335.6	-	281.3	-25.6	9,603.5	3,93,158.0	33,332.0	29,791.7	7,285.0	28,951.6	50.0	4,92,568.3
2. Arunachal Pradesh	6,652.5	-	-	1,041.6	-	0.1	-	1,577.1	-	95.5	25.5	1,698.3	9,392.4	4,551.4	3,273.3	4,788.6	-431.5	-	21,574.3
3. Assam	98,639.0	-	-	4,179.8	-	0.0	-2.4	9,142.8	-	13.5	-	9,153.9	1,11,972.7	14,422.6	14,376.3	7,453.6	676.5	2,000.0	1,50,901.8
4. Bihar	2,14,418.0	1,710.0	-	10,188.9	-	21.6	-1.3	9,468.1	-0.1	372.6	8.4	9,869.3	2,36,186.2	40,964.7	9,141.1	3,849.3	39,416.6	350.0	3,29,907.9
5. Chhattisgarh	86,030.0	609.1	0.1	2,607.5	-	20.3	0.6	5,781.0	-	7.2	82.3	5,891.4	95,138.2	16,487.9	10,848.7	10,694.7	6,398.2	86.5	1,39,654.3
6. Goa	19,574.0	-	-	1,318.5	-	-	-	1,782.2	-	0.2	641.4	2,423.8	23,316.3	3,515.5	2,427.5	503.3	2,553.1	52.1	32,367.8
7. Gujarat	2,95,005.2	-	2.3	21,238.2	-	-	-	18,962.7	1.0	-	-	18,963.7	3,35,209.4	33,277.9	10,019.8	18,452.7	46,633.8	200.0	4,43,793.7
8. Haryana	2,52,739.4	12,110.0	-	5,352.1	-	-	-	6,108.2	105.0	3,466.8	890.8	10,570.8	2,80,772.2	12,576.8	18,762.3	12,238.6	14,556.7	454.0	3,39,360.6
9. Himachal Pradesh	52,147.1	2,312.4	-	3,251.6	-	12.9	-	3,640.2	-	75.1	-	3,728.3	61,439.3	7,683.6	19,337.6	2,279.8	3,646.0	5.0	94,391.2
10. Jharkhand	53,862.7	3,887.4	-	4,478.4	-	4.7	0.9	8,822.1	0.0	49.8	-451.8	8,425.7	70,654.1	14,943.0	1,557.4	6,982.7	30,847.9	500.0	1,25,485.2
11. Karnataka	4,00,292.5	-	0.4	8,849.0	-	-55.4	-10.3	8,512.0	0.2	-133.6	0.0	8,312.9	4,17,454.9	44,589.0	49,290.5	67,969.3	67,341.0	500.0	6,47,144.7
12. Kerala	2,25,780.0	-	0.1	27,418.0	-	146.6	86.2	2,754.8	-	560.3	411.8	3,959.8	2,57,157.9	21,135.1	1,23,944.2	4,156.7	7,672.2	100.0	4,14,166.0
13. Madhya Pradesh	2,22,625.5	5,888.0	0.4	39,178.3	-	-0.9	-0.1	14,589.3	0.4	104.0	130.3	14,823.1	2,82,515.3	58,974.8	16,976.4	27,571.1	20,541.0	985.0	4,07,563.7
14. Maharashtra	5,02,792.2	-	0.6	33,232.0	-	-1.1	0.2	25,605.4	2.0	481.8	739.8	26,828.1	5,62,852.9	47,269.6	30,259.9	14,290.0	95,590.9	150.0	7,50,413.3
15. Manipur	10,571.0	-	-	360.8	369.5	5.9	-	841.5	0.1	6.1	1.1	854.7	12,156.1	1,849.6	1,459.8	1,951.3	1,443.0	-	18,859.8
16. Meghalaya	12,209.5	100.0	-	368.3	260.9	-	0.0	865.8	-	16.2	-	882.1	13,820.8	3,259.9	2,488.8	1,155.4	1,671.0	505.0	22,900.9
17. Mizoram	5,831.0	-	-	102.8	-	-162.5	0.1	861.5	-	6.9	248.9	954.9	6,888.7	1,778.2	1,963.5	760.2	1,185.9	0.1	12,576.6
18. Nagaland	13,430.0	-	-	54.3	-	0.9	18.8	116.3	-	22.3	221.4	379.7	13,864.0	2,078.8	1,387.1	1,724.3	869.6	0.4	19,924.1
19. Odisha	16,400.1	-	-	4,760.3	-	-	0.6	19,298.8	0.0	-	10,524.0	29,823.4	50,983.8	18,982.6	23,955.4	50,168.0	25,412.0	125.7	1,69,627.6
20. Punjab	2,32,555.6	10,363.1	-	9,331.5	1,367.3	-	-	2,987.7	22,092.8	13.9	40.8	25,135.2	2,78,752.8	19,139.6	23,005.3	20,682.9	5,071.8	25.0	3,46,677.4
21. Rajasthan	3,58,826.8	15,757.3	6,496.0	7,484.5	-	5.7	6.9	10,851.4	-	7.4	421.5	11,292.9	3,99,857.5	43,431.9	70,219.4	8,555.7	46,208.7	1,000.0	5,69,273.2
22. Sikkim	10,679.0	-	-	91.9	-	26.1	-	298.1	-	-	0.4	324.6	11,095.5	1,917.3	1,452.3	1,029.2	419.1	1.0	15,914.5
23. Tamil Nadu	5,96,619.2	18,252.0	-	10,562.8	-	204.9	0.1	16,424.1	493.9	97.7	-60.8	17,159.9	6,42,593.9	56,991.1	35,199.4	9,598.6	99,004.1	144.5	8,43,531.6
24. Telangana	3,14,545.7	7,138.3	-	4,723.2	999.6	30.3	7.4	5,447.4	-	42.9	-471.6	5,056.4	3,32,463.2	9,374.2	16,861.6	4,195.7	32,110.3	49.3	3,95,054.2
25. Tripura	9,538.8	-	-	598.4	-	0.8	-	1,783.4	-	6.8	1.1	1,792.1	11,929.4	1,990.6	6,460.8	2,046.5	1,108.0	10.0	23,545.2
26. Uttar Pradesh	5,37,115.6	24,062.5	5,270.2	30,126.3	-	0.0	0.2	16,027.1	-	97.8	31,410.0	47,535.1	6,44,109.8	48,167.7	60,675.3	17,190.7	21,084.2	1,074.4	7,92,302.2
27. Uttarakhand	48,710.0	-	-	4,531.7	607.1	1.5	5.4	3,301.0	35.5	184.6	1.3	3,529.2	57,378.0	8,882.2	9,671.2	5,738.1	4,462.9	191.2	86,323.7
28. West Bengal	4,77,042.2	-	2.3	37,976.4	-	-0.6	0.0	32.2	-	-281.4	8,629.3	8,379.4	5,23,400.3	33,561.1	23,872.1	21,103.0	53,891.5	147.0	6,55,975.0
29. Jammu and Kashmir	69,893.5	2,616.0	-	2,388.8	-692.1	-558.0	-1.0	1,018.2	59.8	-	-6,550.1	-6,031.1	68,175.1	4,818.6	2,166.0	1,807.1	2,838.2	25.0	79,830.0
30. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	11,860.7	-	-	-	100.0	11,960.7
31. Puducherry	8,804.2	-	-	-	-	-	-	-	-	-	381.6	381.6	9,185.9	1,549.7	602.4	553.4	682.3	0.5	12,574.3
All States and UTs	55,19,895.0	1,13,062.2	13,272.5	2,82,435.5	3,506.8	-287.8	115.9	2,06,236.0	22,790.7	5,596.0	47,251.9	2,81,702.8	62,13,874.7	6,23,357.8	6,21,447.2	3,36,775.5	6,61,856.8	8,831.8	84,66,143.8

SDLs: State Development Loans.

Nil/Negligible.

SGSs: State Government Securities.

Notes: 1. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: NSSF (₹5,759.0 crore), WMA from RBI (₹0.0), Loans from LIC (₹591.0 crore), Loans from GIC (₹0.0), Loans from NABARD (₹2,969 crore), Loans from SBI (₹60 crore), Loans from other institutions (₹397 crore), Loans from Banks and FIs (₹4,017 crore), Internal debt ₹82,285.5 crore), Loans from the Centre (₹710), Provident Fund (₹27,901 crore), Reserve Fund (₹4,602 crore), Deposits and advances (₹9,693 crore) and total outstanding liabilities (₹1,25,216.5 crore). In the previous and this edition, the data in statement 18 include only apportioned portion of their liabilities. Details in methodology.

Sources: 1. Comptroller and Auditor General of India, Government of India.

2. Reserve Bank Records.

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

Statement 18: Composition of Outstanding Liabilities (Contd.)
(As at end-March 2025)

(₹ Crore)

State/UT	SDLs/ SGSs	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= 7 to 12	14= (2 to 6)+13	15	16	17	18	19	20 = 14 to 19
1. Andhra Pradesh	4,23,687.2	8,256.0	1,500.0	5,506.5	2,094.5	-1.1	3.5	8,954.1	0.0	196.3	-31.2	9,121.6	4,50,165.8	48,103.6	31,187.7	7,230.5	28,796.7	50.0	5,65,534.2
2. Arunachal Pradesh	7,356.5	0.0	0.0	867.3	0.0	0.0	0.0	1,766.9	0.0	103.4	25.0	1,895.4	10,119.2	6,823.9	3,626.2	5,417.6	-372.9	0.0	25,614.0
3. Assam	1,12,489.0	0.0	0.0	3,424.8	-0.0	-0.0	-2.4	13,018.5	0.0	9.0	-0.2	13,024.9	1,28,938.7	22,501.4	13,725.4	7,453.6	3,439.9	2,000.0	1,78,058.9
4. Bihar	2,45,541.0	1,476.8	0.0	8,300.6	0.0	21.6	-1.3	10,193.8	-0.1	269.6	275.2	10,758.8	2,66,077.2	52,114.6	9,241.1	3,949.3	39,216.6	350.0	3,70,948.8
5. Chhattisgarh	1,03,030.0	522.1	0.1	2,147.5	0.0	20.2	0.6	8,501.0	0.0	7.2	95.2	8,624.3	1,14,324.0	23,064.6	11,348.7	10,694.7	6,398.2	86.5	1,65,916.9
6. Goa	19,824.0	0.0	0.0	1,116.5	0.0	0.0	0.0	2,204.5	0.0	0.3	893.7	3,098.5	24,039.0	4,729.9	2,420.3	802.0	2,745.4	52.1	34,788.7
7. Gujarat	3,11,285.2	0.0	2.3	17,608.9	0.0	0.0	0.0	23,262.9	0.0	0.0	0.0	23,262.9	3,52,159.3	45,443.1	10,181.0	18,504.3	48,916.6	200.0	4,75,404.3
8. Haryana	2,89,639.4	6,920.0	0.0	4,347.7	0.0	0.0	0.0	7,463.2	105.0	2,128.8	-4,131.2	5,565.8	3,06,472.9	14,092.0	18,851.8	12,945.7	13,753.2	1,000.0	3,67,115.5
9. Himachal Pradesh	57,161.1	2,023.4	0.0	2,682.5	0.0	10.1	0.0	3,852.6	0.0	56.8	-272.3	3,647.1	65,514.0	9,108.4	20,687.6	2,279.8	3,646.0	5.0	1,01,240.7
10. Jharkhand	52,412.7	3,332.0	0.0	3,708.9	0.0	4.7	0.9	10,247.1	0.0	149.8	-894.2	9,508.3	68,961.9	19,412.5	767.4	7,207.8	32,097.9	500.0	1,28,947.6
11. Karnataka	4,71,817.7	0.0	0.4	7,221.1	0.0	-78.0	-10.3	10,830.6	0.2	-133.6	348.0	10,956.9	4,89,996.1	49,804.7	52,918.8	67,421.3	71,327.0	500.0	7,31,967.8
12. Kerala	2,63,746.0	0.0	0.1	30,956.4	0.0	55.3	86.2	2,772.8	0.0	555.7	277.2	3,747.2	2,98,449.7	23,642.0	1,27,791.0	4,291.8	7,762.2	100.0	4,62,036.7
13. Madhya Pradesh	2,70,567.5	5,152.0	0.4	42,623.3	0.0	-1.1	-0.1	16,439.3	0.4	122.4	-106.1	16,454.8	3,34,798.1	71,479.7	14,308.7	24,748.1	16,525.8	985.0	4,62,845.5
14. Maharashtra	5,93,709.2	0.0	0.6	27,851.3	0.0	-1.1	0.2	24,948.1	2.0	484.4	2,596.4	28,030.1	6,49,591.1	62,186.6	29,366.0	14,613.0	89,087.9	150.0	8,44,994.7
15. Manipur	11,608.0	0.0	0.0	306.7	369.5	-12.4	0.0	1,042.5	0.1	6.1	23.8	1,060.2	13,344.3	3,064.9	1,440.3	1,929.7	1,443.0	0.0	21,222.2
16. Meghalaya	13,218.5	87.5	0.0	314.3	0.0	0.0	0.0	940.8	0.0	10.8	-150.4	801.3	14,421.6	3,322.7	2,574.6	1,155.4	1,585.2	505.0	23,564.5
17. Mizoram	6,770.0	0.0	0.0	85.8	0.0	-168.0	0.1	974.6	0.0	10.0	243.4	1,060.1	7,915.9	2,354.0	1,642.5	760.2	874.9	0.1	13,547.6
18. Nagaland	14,380.0	0.0	0.0	41.0	0.0	0.8	18.8	140.3	0.0	15.2	187.8	362.9	14,783.9	3,696.8	1,337.1	1,724.3	569.6	0.4	22,112.0
19. Odisha	34,180.1	0.0	0.0	3,877.8	-0.0	0.0	0.6	22,545.7	0.0	0.0	14,241.1	36,787.4	74,845.2	23,525.9	24,955.4	47,946.2	23,990.4	125.7	1,95,388.9
20. Punjab	2,67,161.0	8,223.5	0.0	7,490.1	1,367.3	0.0	0.0	3,385.7	20,410.4	7.0	-1,898.8	21,904.2	3,06,146.0	21,522.6	22,686.8	21,582.6	7,490.6	25.0	3,79,453.7
21. Rajasthan	4,15,211.8	10,201.5	5,146.0	5,899.8	0.0	3.8	6.9	11,640.6	0.0	3.7	-6,366.2	5,288.7	4,41,747.9	55,441.9	77,280.2	7,486.1	47,392.0	1,000.0	6,30,348.1
22. Sikkim	12,300.0	0.0	0.0	75.8	0.0	19.0	0.0	319.0	0.0	0.0	0.3	338.3	12,714.1	3,441.7	1,440.4	1,052.2	439.1	1.0	19,088.5
23. Tamil Nadu	6,88,794.3	15,970.5	0.0	8,759.7	-0.0	153.1	0.1	16,955.0	721.7	43.6	-2,345.9	15,527.5	7,29,052.0	65,509.4	36,454.7	9,430.8	97,416.7	494.5	9,38,358.0
24. Telangana	3,57,637.1	6,246.1	0.0	3,334.2	999.6	19.8	7.4	5,391.2	0.0	36.4	-1,495.6	3,959.2	3,72,176.2	11,476.5	17,816.2	2,237.4	37,114.0	49.3	4,40,869.5
25. Tripura	9,388.8	0.0	0.0	498.4	0.0	0.0	0.0	2,163.4	0.0	0.1	122.1	2,285.6	12,172.9	4,568.1	6,860.8	2,131.5	1,023.0	10.0	26,766.3
26. Uttar Pradesh	5,64,615.6	20,800.4	4,216.1	25,004.2	0.0	-0.0	0.2	17,469.7	0.0	97.8	27,004.9	44,572.6	6,59,208.9	68,958.0	61,669.0	17,061.0	18,177.0	1,074.4	8,26,148.4
27. Uttarakhand	56,710.0	0.0	0.0	3,781.7	607.1	1.5	5.4	3,351.0	35.5	134.6	1.0	3,529.0	64,627.8	10,296.7	9,994.4	5,603.0	4,701.9	326.2	95,549.9
28. West Bengal	5,31,642.1	0.0	2.3	31,636.4	0.0	-0.6	-0.0	32.2	0.0	-358.8	10,202.8	9,875.5	5,73,156.2	47,071.6	26,068.5	22,653.7	55,948.8	200.0	7,25,098.9
29. Jammu and Kashmir	81,663.5	2,262.3	0.0	1,540.1	-692.1	-660.9	-1.0	1,455.2	59.8	0.0	-8,636.7	-7,783.7	76,990.2	4,697.5	2,166.0	1,827.1	2,838.2	25.0	88,543.8
30. NCT Delhi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10,926.4	0.0	0.0	0.0	100.0	11,026.4
31. Puducherry	9,683.9	0.0	0.0	0.0	0.0	0.0	0.0	128.5	0.0	0.0	619.3	747.8	10,431.7	1,410.2	625.2	553.4	721.4	0.5	13,742.5
All States and UTs	62,97,231.1	91,474.0	10,868.3	2,51,009.4	4,745.9	-613.3	115.9	2,32,390.6	21,335.0	3,956.6	30,828.4	2,88,013.1	69,43,341.9	7,93,791.9	6,41,433.8	3,32,694.0	6,65,066.2	9,915.8	93,86,243.6

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

Notes: 1. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: NSSF (₹4,910.0 crore), WMA from RBI (₹590.0), Loans from LIC (₹488.0 crore), Loans from GIC (₹0.0), Loans from NABARD (₹3,328 crore), Loans from SBI (₹60 crore), Loans from other institutions (₹371 crore), Loans from Banks and FIs (₹4,247) Internal debt (₹93,672.76 crore), Loans from the Centre (₹589), Provident Fund (₹27,830 crore), Reserve Fund (₹5,391 crore), Deposits and advances (₹9,576 crore) and total outstanding liabilities (₹1,37,083.76 crore). In the previous and this edition, the data in statement 18 include only apportioned portion of their liabilities. Details in methodology.

Sources: 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 2026)

(₹ Crore)

State/UT	SDLs/ SGSs	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= 7 to 12	14= (2 to 6)+13	15	16	17	18	19	20 = 14 to 19
1. Andhra Pradesh	4,84,057.7	8,256.0	1,500.0	4,515.9	2,094.5	-6.1	3.5	8,837.8	0.0	116.0	-33.1	8,918.1	5,09,342.1	68,153.6	31,227.8	7,466.9	29,220.7	50.0	6,45,461.1
2. Arunachal Pradesh	8,343.7	0.0	0.0	630.5	0.0	-0.0	0.0	2,000.8	0.0	111.4	25.0	2,137.2	11,111.4	10,086.4	3,916.7	6,078.0	-311.3	0.0	30,881.2
3. Assam	1,28,339.0	0.0	0.0	2,817.3	-0.0	-0.0	-2.4	15,600.5	0.0	4.5	-0.2	15,602.3	1,46,758.7	31,523.2	12,928.7	7,453.6	5,944.2	2,000.0	2,06,608.3
4. Bihar	2,79,799.0	1,476.8	0.0	6,861.4	0.0	21.6	-1.3	10,808.0	-0.1	203.1	441.9	11,473.1	2,99,610.3	51,499.4	9,141.1	4,049.3	39,216.6	350.0	4,03,866.8
5. Chhattisgarh	1,21,557.2	522.1	0.1	1,687.5	0.0	20.2	0.6	9,011.0	0.0	7.1	158.2	9,197.2	1,32,964.1	27,424.6	11,848.7	10,694.7	6,398.2	86.5	1,89,416.9
6. Goa	21,420.0	0.0	0.0	914.5	0.0	0.0	0.0	2,591.3	0.0	0.4	1,062.3	3,654.1	25,988.6	5,544.3	2,402.4	1,000.6	620.4	52.1	35,608.5
7. Gujarat	3,50,524.7	0.0	2.3	14,386.6	0.0	0.0	0.0	30,779.4	0.0	0.0	0.0	30,779.4	3,95,693.1	57,814.0	10,300.8	18,608.0	51,723.2	200.0	5,34,339.1
8. Haryana	3,28,039.4	6,920.0	0.0	3,505.5	0.0	0.0	0.0	8,714.1	105.0	2,108.8	-9,166.6	1,761.3	3,40,226.2	15,899.9	18,915.7	13,341.8	13,436.4	1,000.0	4,02,820.0
9. Himachal Pradesh	64,430.9	2,023.4	0.0	2,227.0	0.0	7.2	0.0	3,799.2	0.0	41.6	-549.3	3,298.8	71,980.0	10,211.4	21,887.6	2,279.8	3,646.0	5.0	1,10,009.7
10. Jharkhand	57,862.7	3,332.0	0.0	3,035.2	0.0	4.7	0.9	11,827.1	0.0	243.8	-1,270.5	10,806.0	75,035.9	24,592.0	1,367.4	7,357.8	32,447.9	500.0	1,41,301.1
11. Karnataka	5,55,630.2	0.0	0.4	5,792.5	-100.0	-95.0	-10.3	12,580.6	0.2	-133.6	846.3	13,188.2	5,74,511.2	54,815.1	56,643.7	58,732.7	69,075.0	500.0	8,14,277.7
12. Kerala	2,98,252.7	0.0	0.1	33,389.7	0.0	0.0	86.2	2,890.4	0.0	466.4	351.2	3,794.2	3,35,436.8	27,503.2	1,32,553.4	3,211.3	7,882.2	100.0	5,06,686.9
13. Madhya Pradesh	3,31,978.1	5,152.0	0.4	46,296.2	0.0	-1.1	-0.1	18,239.3	0.4	158.7	-42.1	18,355.1	4,01,781.9	83,266.5	13,587.4	17,890.5	13,501.6	985.0	5,31,012.8
14. Maharashtra	6,86,208.2	0.0	0.6	22,974.8	0.0	-1.1	0.2	24,172.0	2.0	487.2	3,775.4	28,435.8	7,37,619.4	72,005.8	28,241.3	14,735.0	84,408.0	150.0	9,37,159.6
15. Manipur	12,508.0	0.0	0.0	252.5	369.5	-12.4	0.0	1,237.5	0.1	6.1	-586.5	644.9	13,774.9	5,010.2	1,420.8	1,897.9	1,443.0	0.0	23,546.8
16. Meghalaya	15,481.2	87.5	0.0	271.1	0.0	0.0	0.0	995.8	0.0	5.4	-112.9	888.4	16,728.1	3,399.1	2,667.5	1,155.4	1,585.2	505.0	26,040.3
17. Mizoram	7,720.0	0.0	0.0	72.2	0.0	-173.1	0.1	1,068.7	0.0	13.3	300.6	1,209.7	9,001.9	3,075.1	1,155.5	753.2	529.9	0.1	14,515.8
18. Nagaland	15,924.8	0.0	0.0	27.8	0.0	0.7	18.8	165.6	0.0	7.4	139.9	332.4	16,284.9	3,695.7	1,237.1	1,724.3	519.6	0.4	23,462.0
19. Odisha	49,642.1	0.0	0.0	2,995.2	-0.0	0.0	0.6	26,295.4	0.0	0.0	15,161.9	41,458.0	94,095.2	27,475.9	25,955.4	45,502.2	22,426.6	125.7	2,15,581.1
20. Punjab	3,03,861.0	8,223.5	0.0	5,938.7	1,367.3	0.0	0.0	3,652.0	18,600.0	-0.0	-3,838.4	18,413.5	3,37,804.0	21,565.8	22,368.4	22,990.7	8,901.0	25.0	4,13,654.8
21. Rajasthan	4,82,363.8	10,201.5	5,146.0	4,535.0	0.0	2.3	6.9	12,675.2	0.0	0.8	-13,003.3	-318.0	5,01,928.3	71,297.0	84,661.7	8,843.2	47,262.7	1,000.0	7,14,993.0
22. Sikkim	14,301.3	0.0	0.0	63.1	0.0	14.0	0.0	334.7	0.0	0.0	0.2	348.9	14,713.3	4,489.9	1,428.7	952.0	439.1	1.0	22,024.0
23. Tamil Nadu	7,87,919.3	15,970.5	0.0	7,101.0	-0.0	103.6	0.1	17,920.5	1,338.6	14.2	-4,629.8	14,747.1	8,25,737.9	73,823.6	37,706.8	9,678.4	95,416.9	494.5	10,42,858.2
24. Telangana	4,06,327.9	6,246.1	0.0	1,691.0	999.6	16.7	7.4	5,318.4	0.0	36.4	-2,515.1	2,863.8	4,18,128.4	15,035.6	20,096.1	2,966.3	38,105.1	49.3	4,94,380.8
25. Tripura	10,038.8	0.0	0.0	378.4	0.0	0.0	0.0	2,961.5	0.0	-6.6	321.1	3,276.0	13,693.3	6,629.7	7,260.8	2,186.5	968.0	10.0	30,748.3
26. Uttar Pradesh	6,11,765.6	20,800.4	4,216.1	20,899.4	0.0	-0.0	0.2	18,168.1	0.0	97.8	22,599.9	40,866.0	6,98,547.5	91,525.9	62,479.8	16,174.9	14,174.7	1,074.4	8,83,977.1
27. Uttarakhand	67,810.0	0.0	0.0	3,081.7	607.1	1.5	5.4	3,601.0	35.5	74.6	250.8	3,968.8	75,467.6	11,921.3	10,222.7	5,706.7	4,832.9	376.2	1,08,527.4
28. West Bengal	5,89,614.4	0.0	2.3	26,275.7	0.0	-0.6	-0.0	32.2	0.0	-436.8	11,468.3	11,063.1	6,26,955.4	56,312.1	27,899.7	23,121.7	55,748.8	200.0	7,90,237.7
29. Jammu and Kashmir	91,328.5	2,262.3	0.0	758.7	-692.1	-762.8	-1.0	2,500.1	259.8	0.0	-9,907.0	-7,910.9	85,746.5	4,594.5	2,196.0	1,862.0	2,838.2	25.0	97,262.1
30. NCT Delhi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21,664.7	0.0	0.0	0.0	100.0	21,764.7
31. Puducherry	10,615.3	0.0	0.0	0.0	0.0	0.0	0.0	255.5	0.0	0.0	770.3	1,025.8	11,641.1	1,303.2	637.2	553.4	761.6	0.5	14,897.0
All States and UTs	71,93,665.4	91,474.0	10,868.3	2,23,376.3	4,645.9	-859.7	115.9	2,59,034.0	20,341.5	3,628.1	12,018.4	2,94,278.1	78,18,308.0	9,63,158.8	6,64,356.8	3,18,969.2	6,53,162.4	9,965.8	1,04,27,920.8

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

Notes: 1. Minus balance is mainly due to accounting for payments without corresponding credits which are under investigation/reconciliation by CAG.

2. As reported by the UT of Jammu and Kashmir, the data on liabilities, including both apportioned and un-apportioned portion of UT of Ladakh are as follows: NSSF (₹4,128.53 crore), WMA from RBI (₹0.0), Loans from LIC (₹386.06 crore), Loans from GIC (₹0.0), Loans from NABARD (₹4,372.99 crore), Loans from SBI (₹260 crore), Loans from other institutions (₹346 crore), Loans from Banks and FIs (₹5,365 crore), Internal debt (₹1,03,680.58 crore), Loans from the Centre (₹486.01), Provident Fund (₹27,860 crore), Reserve Fund (₹5,418 crore), Deposits and advances (₹9,576 crore) and total outstanding liabilities (₹1,47,045.59 crore). In the previous and this edition, the data in statement 18 include only apportioned portion of their liabilities. Details in methodology.

Sources: 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.