

Statement 3: Gross Fiscal Deficit/Surplus

(₹ Crore)

State/UT	2023-24 (Accounts)			2024-25 (Revised Estimates)			2025-26 (Budget Estimates)		
	Receipts	Expenditure	Surplus(-)/ Deficit(+)	Receipts	Expenditure	Surplus(-)/ Deficit(+)	Receipts	Expenditure	Surplus(-)/ Deficit(+)
1	2	3	4	5	6	7	8	9	10
1. Andhra Pradesh	1,73,767.0	2,36,486.6	62,719.6	1,76,031.2	2,49,393.5	73,362.4	2,17,976.5	2,97,903.4	79,926.9
2. Arunachal Pradesh	27,441.0	29,029.9	1,588.9	33,546.3	36,879.3	3,333.1	34,544.1	38,798.7	4,254.6
3. Assam	91,534.5	1,12,389.2	20,854.7	1,12,205.3	1,49,210.2	37,004.9	1,17,226.0	1,44,624.3	27,398.3
4. Bihar	1,93,347.2	2,29,007.1	35,659.9	2,44,442.8	3,26,920.6	82,477.8	2,60,831.4	2,93,549.7	32,718.3
5. Chhattisgarh	1,03,513.2	1,30,446.4	26,933.2	1,21,200.0	1,51,549.5	30,349.5	1,41,000.0	1,64,899.9	23,899.9
6. Goa	18,285.7	20,421.3	2,135.6	21,281.5	25,369.7	4,088.2	22,703.3	25,548.4	2,845.1
7. Gujarat	2,22,762.7	2,46,256.0	23,493.3	2,33,031.5	2,83,601.9	50,570.4	2,71,253.1	3,29,650.5	58,397.4
8. Haryana	1,01,429.7	1,32,870.7	31,441.0	1,13,324.4	1,45,880.4	32,556.0	1,32,416.8	1,68,411.5	35,994.7
9. Himachal Pradesh	39,175.2	50,441.0	11,265.7	43,704.0	59,629.3	15,925.3	42,343.0	52,680.9	10,338.0
10. Jharkhand	87,928.5	94,260.5	6,332.0	1,10,337.7	1,21,820.4	11,482.7	1,25,153.4	1,36,406.9	11,253.4
11. Karnataka	2,33,378.9	2,98,901.2	65,522.4	2,57,838.7	3,40,778.9	82,940.1	2,92,512.5	3,82,940.8	90,428.2
12. Kerala	1,24,533.7	1,58,791.7	34,258.1	1,32,974.8	1,77,721.8	44,747.0	1,52,418.0	1,97,456.5	45,038.5
13. Madhya Pradesh	2,34,029.8	2,78,514.6	44,484.8	2,62,012.8	3,24,447.6	62,434.8	2,90,882.8	3,69,784.4	78,901.6
14. Maharashtra	4,30,596.5	5,21,155.8	90,559.3	5,36,463.3	6,69,336.5	1,32,873.3	5,60,963.8	6,97,198.4	1,36,234.6
15. Manipur	14,706.2	16,569.5	1,863.3	24,374.2	26,461.6	2,087.4	21,438.5	23,534.9	2,096.3
16. Meghalaya	17,977.9	21,130.1	3,152.2	24,029.4	25,543.8	1,514.4	25,591.4	27,561.6	1,970.2
17. Mizoram	11,414.1	12,091.8	677.7	13,230.5	15,891.1	2,660.6	12,947.6	14,599.3	1,651.7
18. Nagaland	16,155.1	17,939.6	1,784.5	17,247.0	20,529.6	3,282.5	18,744.3	20,094.3	1,350.0
19. Odisha	1,79,593.3	1,94,336.0	14,742.8	2,14,000.0	2,43,403.4	29,403.4	2,32,000.0	2,66,200.0	34,200.0
20. Punjab	89,192.1	1,22,307.2	33,115.1	1,04,220.2	1,40,970.1	36,749.9	1,12,240.3	1,46,441.4	34,201.1
21. Rajasthan	2,03,290.5	2,68,870.1	65,579.5	2,62,638.3	3,32,729.1	70,090.8	2,94,556.5	3,79,200.1	84,643.6
22. Sikkim	8,351.4	10,881.4	2,530.0	11,037.9	14,264.2	3,226.3	12,231.4	15,534.2	3,302.8
23. Tamil Nadu	2,64,608.5	3,55,038.6	90,430.1	2,93,915.0	3,95,262.8	1,01,347.9	3,31,573.8	4,38,537.0	1,06,963.2
24. Telangana	1,69,293.4	2,19,256.5	49,963.1	2,02,107.7	2,48,872.1	46,764.5	2,29,720.6	2,83,730.4	54,009.7
25. Tripura	20,538.0	21,175.6	637.6	24,513.6	29,739.7	5,226.0	26,416.1	31,377.7	4,961.6
26. Uttar Pradesh	4,65,801.2	5,46,523.8	80,722.6	5,47,606.6	6,42,411.1	94,804.6	6,62,690.9	7,54,090.7	91,399.8
27. Uttarakhand	50,615.0	58,364.0	7,749.0	59,235.7	68,762.0	9,526.3	62,540.5	75,145.5	12,604.9
28. West Bengal	2,00,267.6	2,54,260.7	53,993.1	2,27,590.8	3,00,608.6	73,017.8	2,66,060.4	3,39,238.4	73,178.0
29. Jammu and Kashmir	70,107.7	78,715.8	8,608.1	88,504.8	1,03,171.0	14,666.2	90,529.2	1,06,635.9	16,106.7
30. NCT Delhi	56,797.8	60,731.9	3,934.1	63,019.5	64,543.1	1,523.7	81,545.8	95,248.8	13,703.0
31. Puducherry	10,042.4	10,505.6	463.2	11,168.6	12,291.4	1,122.7	11,498.6	12,600.9	1,102.4
All States and UTs	39,30,475.6	48,07,670.2	8,77,194.6	45,86,833.9	57,47,994.4	11,61,160.6	51,54,550.7	63,29,625.3	11,75,074.7

Notes : 1. GFD Receipts includes revenue receipts and miscellaneous capital receipts.

2. GFD Expenditure includes revenue expenditure, capital outlay and loans and advances net of recoveries.

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