

Statement 4: Decomposition of Gross Fiscal Deficit

(₹ Crore)

State/UT	2023-24 (Accounts)					2024-25 (Revised Estimates)					2025-26 (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	38,682.5	23,330.5	706.6	-	62,719.6	48,311.5	24,072.5	978.4	-	73,362.4	33,186.0	40,635.7	6,105.2	-	79,926.9
2. Arunachal Pradesh	-6,876.6	8,463.8	1.7	-	1,588.9	-7,209.7	10,548.9	-6.1	-	3,333.1	-4,580.7	8,842.4	-7.0	-	4,254.6
3. Assam	2,628.4	21,444.2	-3,218.0	-	20,854.7	5,367.6	33,896.6	-2,259.3	-	37,004.9	-	29,364.5	-1,966.2	-	27,398.3
4. Bihar	-2,833.1	36,453.0	2,039.9	-	35,659.9	36,787.6	43,686.1	2,004.1	-	82,477.8	-8,831.2	40,531.8	1,017.7	-	32,718.3
5. Chhattisgarh	11,232.8	15,418.9	286.5	5.0	26,933.2	7,206.0	22,994.0	149.5	-	30,349.5	-2,804.0	26,341.0	362.9	-	23,899.9
6. Goa	-1,430.7	3,566.2	0.1	-	2,135.6	-1,220.8	5,317.8	-8.8	-	4,088.2	-2,490.8	5,329.5	6.4	-	2,845.1
7. Gujarat	-33,477.0	55,679.3	1,291.0	-	23,493.3	-21,350.2	70,172.6	3,248.0	1,500.0	50,570.4	-19,695.2	95,471.7	2,320.9	19,700.0	58,397.4
8. Haryana	11,880.9	15,920.9	3,754.1	114.8	31,441.0	17,847.7	12,752.5	2,655.8	700.0	32,556.0	20,599.8	16,164.1	3,830.8	4,600.0	35,994.7
9. Himachal Pradesh	5,558.6	5,629.8	79.6	2.2	11,265.7	6,496.2	9,273.2	156.0	-	15,925.3	6,390.1	3,941.1	6.8	-	10,338.0
10. Jharkhand	-11,252.1	20,569.9	-2,985.9	-	6,332.0	-11,863.5	19,095.9	4,250.3	-	11,482.7	-14,516.7	22,620.6	3,149.6	-	11,253.4
11. Karnataka	9,271.6	52,120.1	4,166.7	36.0	65,522.4	26,127.0	54,411.9	2,439.2	38.0	82,940.1	19,262.2	68,172.2	3,029.8	36.0	90,428.2
12. Kerala	18,140.2	13,584.5	2,580.9	47.5	34,258.1	29,195.9	14,069.9	1,526.3	45.0	44,747.0	27,124.5	16,938.1	1,042.2	66.3	45,038.5
13. Madhya Pradesh	-12,487.8	56,538.6	437.7	3.8	44,484.8	-1,025.9	64,929.9	-1,465.4	3.8	62,434.8	-618.0	82,513.4	-2,990.1	3.8	78,901.6
14. Maharashtra	13,754.0	72,573.4	4,232.0	-	90,559.3	26,535.3	95,022.1	11,315.9	-	1,32,873.3	45,890.9	84,457.4	5,886.4	-	1,36,234.6
15. Manipur	-884.4	2,748.6	-0.8	-	1,863.3	-4,429.9	6,518.9	-1.6	-	2,087.4	-1,942.7	4,040.0	-1.0	-	2,096.3
16. Meghalaya	-1,394.3	4,529.5	17.0	-	3,152.2	-4,376.6	5,869.5	21.5	-	1,514.4	-5,035.1	6,995.3	10.1	-	1,970.2
17. Mizoram	-577.1	1,253.8	1.0	-	677.7	103.0	2,572.7	-15.1	-	2,660.6	-562.9	2,235.8	-21.2	-	1,651.7
18. Nagaland	-1,335.4	3,122.5	-2.6	-	1,784.5	-1,102.1	4,385.6	-1.0	-	3,282.5	-1,617.7	2,968.7	-1.0	-	1,350.0
19. Odisha	-30,761.5	43,273.4	2,230.9	-	14,742.8	-27,934.6	55,392.0	1,946.0	-	29,403.4	-31,800.0	65,012.0	988.0	-	34,200.0
20. Punjab	28,215.3	4,742.8	157.0	-	33,115.1	28,685.0	8,346.6	218.3	500.0	36,749.9	23,957.3	10,301.6	442.2	500.0	34,201.1
21. Rajasthan	38,954.6	26,645.7	-6.5	14.2	65,579.5	31,939.2	38,288.2	-116.5	20.0	70,090.8	31,009.4	53,686.2	-31.9	20.0	84,643.6
22. Sikkim	-130.8	2,660.7	0.2	-	2,530.0	-1,068.2	4,293.4	1.0	-	3,226.3	-1,203.2	4,505.0	1.0	-	3,302.8
23. Tamil Nadu	45,121.1	40,500.2	4,820.6	11.9	90,430.1	46,467.5	46,766.0	8,122.9	8.5	1,01,347.9	41,634.9	57,231.0	8,102.4	5.0	1,06,963.2
24. Telangana	-779.3	43,917.6	6,824.8	-	49,963.1	-5,888.7	33,087.9	19,565.3	-	46,764.5	-2,738.3	36,504.4	20,243.6	-	54,009.7
25. Tripura	-2,196.0	2,734.2	99.4	-	637.6	-1,945.0	7,171.8	-0.8	-	5,226.0	-1,896.0	6,887.2	-29.7	-	4,961.6
26. Uttar Pradesh	-36,013.3	1,10,555.4	6,180.5	-	80,722.6	-59,008.1	1,47,718.5	6,094.2	-	94,804.6	-79,516.4	1,65,242.9	5,673.2	-	91,399.8
27. Uttarakhand	-3,341.1	10,981.8	108.3	-	7,749.0	-2,852.4	11,768.2	610.5	-	9,526.3	-2,585.9	14,763.1	427.7	-	12,604.9
28. West Bengal	25,691.9	28,963.1	-661.8	-	53,993.1	43,261.7	29,147.3	608.8	-	73,017.8	35,314.9	39,337.7	-1,474.7	-	73,178.0
29. Jammu and Kashmir	-3,486.2	12,088.9	5.5	-	8,608.1	-4,925.1	19,567.8	23.6	-	14,666.2	-10,826.1	26,836.2	96.6	-	16,106.7
30. NCT Delhi	-6,462.3	6,855.4	3,541.0	-	3,934.1	-8,313.7	4,856.8	4,980.6	-	1,523.7	-9,661.3	17,224.1	6,140.1	-	13,703.0
31. Puducherry	24.0	439.2	-	-	463.2	404.0	718.6	0.1	-	1,122.7	126.1	975.7	0.5	-	1,102.4
All States and UTs	93,436.9	7,47,305.8	36,687.3	235.4	8,77,194.6	1,90,220.6	9,06,713.5	67,041.8	2,815.3	11,61,160.6	81,573.9	10,56,070.7	62,361.2	24,931.1	11,75,074.7

GFD: Gross Fiscal Deficit. '-': Nil/Negligible.

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

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