

STATE FINANCES 2022-23



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

COMPTROLLER AND AUDITOR GENERAL OF INDIA
2025

STATE FINANCES

2022-23

Decadal Analysis

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Foreword



The Public Financial Management framework broadly entails budgeting, accounting, audit and reporting to the Legislature. The Comptroller and Auditor General of India holds a unique position in the federal and the public financial management structure of our country, being entrusted with the audit of Union and State Governments, as well as being responsible for compilation of Accounts of most State Governments.

The Accountants General (A&E) prepare and compile Accounts of each State Government and in this process deal with large swathes of fiscal and accounting information. The data/information is primary data and available from accounting system/records of the States. In a federal set-up, the availability of such vast amount of fiscal information needs to be leveraged for the benefit of policy makers, public financial managers, academia and researchers as well as universities and capacity building institutions interested in State Finances.

Currently, Accounts of the State Government and the State Financial Audit Report for each financial year is prepared and placed in the State Legislature. The Combined Finance and Revenue Accounts, which consolidates the financial position of the Union Government and the States in one place is also prepared annually. But, no compilation of the CAG currently captures inter-temporal and inter-state fiscal information and the need to fill this gap has been expressed by multiple stakeholders.

Towards this end, in a first of its kind initiative, the Government Accounts Wing of my office has prepared this Publication on State Finances for Financial Year 2022-23, which covers the fiscal position of States in terms of key fiscal indicators relating to receipts, expenditure, debt and liabilities, deficits, etc. The ten year comparative data provided in this Publication for the financial years 2013-14 to 2022-23 charts out a trend with respect to the fiscal parameters State-wise and will provide useful insights to policy makers and other stakeholders involved in the public finance space.

I would like to record my appreciation to the Government Accounts Wing in the office of the CAG and the office of Principal Accountant General (A&E), Rajasthan for the painstaking work done by them in the preparation of Publication on State Finances 2022-23.

A handwritten signature in black ink, appearing to be 'K. Sanjay Murthy'.

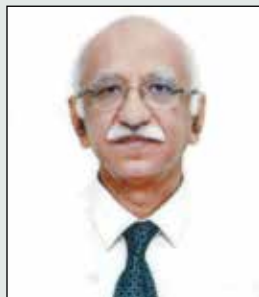
(K. Sanjay Murthy)

Comptroller and Auditor General of India

Dated: 4th September 2025

Place: New Delhi

PREFACE



The Publication on State Finances 2022-23, the first of its kind by the Comptroller and Auditor General of India provides an overview of finances of 28 States for the Financial Year 2022-23, together with fiscal data and analysis relating to the ten year period from FY 2013-14. The Publication provides a wealth of fiscal data with respect to numerous parameters relating to revenues, expenditure, public debt & liabilities, deficit indicators and guarantees. This includes a comparative position at both the macro level and at a granular level, so as to bring out the picture of the State finances through varied lenses.

In addition to the macro-fiscal aggregates of each State relating to revenues, expenditure, debt and deficits, granular information on economic categories of expenditure has been brought out in the Publication. The information on economic categories of expenditure, which categorise the object of expenditure, are being presented in a certain classificatory and taxonomic scheme. Sector-wise and function-wise expenditure, together with analysis of Capital and Revenue aspects of expenditure across States, has been brought out.

The Publication is divided into six Chapters, which in addition to the Introductory also deals with receipts, expenditure, taxonomic classification of expenditure of States, public debt/public account liabilities, deficit and fiscal responsibility indicators of the States. 12 Annexures in the Publication provides ten year data for each State, on a variety of fiscal parameters, at aggregate as well as disaggregate level.

In the preparation of the Publication on State Finances 2022-23, I would like to record my appreciation for the work done especially by Shri H. Abbas who served as Director General, Government Accounts in Government Accounts Wing in the office of CAG, together with Shri Jitendra Tiwari and Shri Masroor Ahmad, both Directors in the Government Accounts Wing. The other team members in the Government Accounts Wing of the CAG included Shri Ashok Kumar Shah, Sr. Audit Officer (Rtd.)/Consultant, Shri Ram Bir Singh, Senior Administrative Officer and Shri Bhavneet Singh Minhas, Assistant Administrative Officer. Additionally, officers from the office of Principal Accountant General (A&E), Rajasthan under the supervision of Shri Pravindra Yadav, Principal Accountant General (A&E) Rajasthan assisted in the preparation and detailed check of the data in the Publication.

The Publication on State Finances 2022-23, along with data visualisation facility, will be available on CAG's website <https://cag.gov.in>. I look forward to comments and feedback on this first time exercise, with a view to further strengthening and improving upon the Publication in the future years, so as to serve the requirements of policy makers and other stakeholders.

(Jayant Sinha)

Deputy Comptroller and Auditor General
(Government Accounts)
& Chairperson GASAB

Dated: 4th September 2025
Place: New Delhi

Executive Summary

Executive Summary

States' finances, their fiscal capacity and fiscal space, alongwith their ability to deliver public goods and services, can be best understood in the overall setting of the federal public finances. In addition to their own revenues - tax & non-tax, many States depend substantially, on the Union Government for resources in the form of tax devolution, i.e., the share of the States in the Union Taxes and Duties and Grants for Centrally Sponsored Schemes (CSSs), Finance Commission grants and other Central Assistance. The quantum of share of the States in the Union Taxes and Duties is mainly a function of the Finance Commissions' formula for vertical (between the Union and the States) and horizontal (between the States inter-se) devolution. The States also implement the CSSs, with shared funding pattern between the Union and the States. The sharing pattern of the CSSs is by and large standard for all the States, with concessional sharing pattern in case of States in hilly and border areas.

During the 10 year period of 2013-14 to 2022-23, the budgetary spending of the 28 States has been between 15 -18 percent of their combined Gross State Domestic Product (GSDP). For the 10 year period, the combined budgetary spending of the Union and the States has been between 30 – 36 percent in terms of the country's GDP.

During FY 2022-23, the total revenue receipts of the 28 States was of the order of ₹35,13,095 crore. States' Own Tax Revenue (SOTR) constituted about 48 percent; share in Union Taxes 27 percent; grants-in-aid about 17 percent and States' Non-Tax Revenue (SNTR) about 8 percent. SOTR, which was 6.54 percent of GSDP, witnessed a buoyancy ratio of 1.40 percent in FY 2022-23 for the States combined. In terms of inter-se comparison between the States, there are wide variations in the SOTR and SNTR bases. Some States have large SOTR and SNTR bases and others have small bases of both SOTR and SNTR. States, which have large consumption bases of goods and services collect more States' Goods and Services Tax (SGST) under the GST framework as well as more Value Added Tax (VAT) / Sales Tax on Liquor and Fuel than those with relatively smaller bases. Similarly, States that are mineral-rich and receive royalties and related revenues and those with profit-making Public Sector Undertakings (PSUs) raise more SNTR (e.g., dividends, interest, etc.) than others.

In FY 2022-23, six States, Haryana, Maharashtra, Telangana, Karnataka, Gujarat and Tamil Nadu had SOTR of more than 60 percent of their total revenue receipts. On the other hand, States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura had SOTR of less than 20 percent of their total revenue receipts.

SNTR constitutes a very small portion of revenue receipts; it was 7.80 percent of the revenue receipts in FY 2022-23. However, for States such as Chhattisgarh, Jharkhand, Odisha, Rajasthan and Telangana, mineral and metallurgy related receipts provide a substantial share

of SNTR. The share in Union Taxes and grants-in-aid and central assistance, including Finance Commission grants, constituted 27 percent and about 17 percent respectively of the States revenue receipts. States received a total of ₹1,72,849 crore as Finance Commission grants, of which ₹86,201 crore was revenue deficit grants.

The total expenditure by all the 28 States in FY 2022-23 was ₹42,43,920 crore, which was about 16 percent of the States' combined GSDP. The share of revenue expenditure was 85 percent and capital expenditure was 15 percent. States' spending profile presents a varying mix, wherein the expenditure ranges from high revenue and capital expenditure to high revenue but low capital expenditure, and low revenue and capital expenditure. Committed expenditure on salaries, interest and pension was about 43.49 percent of the revenue expenditure and expenditure on subsidies was 8.61 percent of the revenue expenditure. Grants-in-aid given by the Governments at ₹11,26,486 crore (General & Salaries: ₹10,55,918 crore and Capital creation: ₹70,568 crore), constituted about 31 percent of the total revenue expenditure. Committed expenditure, as percentage of revenue expenditure of the respective State, varied from being 74 percent for Nagaland to 32 percent for Maharashtra. Salaries constituted the largest component of committed expenditure. During the FY 2022-23, the salaries component as a percentage of total revenue expenditure has been high in hilly States, ranging from 27 percent in Meghalaya to 46 percent for Nagaland. On the other hand, in West Bengal, Karnataka and Gujarat, the same was less than 10 percent.

In terms of sectoral expenditure, General Sector, Social Sector and Economic Sector in FY 2022-23 accounted for 30.34 percent, 38.24 percent and 28.90 percent respectively of the total expenditure; remaining 2.52 percent being on grants-in-aid and other loans not falling under any specific sector. Social sector and economic sector revenue expenditure was about 62 percent of the total revenue expenditure and social sector and economic sector capital expenditure was about 95 percent of the total capital expenditure. The composition of expenditure indicates that economic sector involving infrastructure, industry and trade received larger capital infusion.

In terms of expenditure by functions, over 58 percent of total expenditure was on nine functions namely, Education, Sports, Art & Culture; Health & Family Welfare; Agriculture and Allied activities; Energy; Housing and Urban Development; Transport; Rural Development; Police; and Social Welfare & Nutrition. Their share in total revenue expenditure was over 57 percent and over 61 percent of total capital expenditure.

In the overall expenditure of States, an important component involves expenditure on Centrally Sponsored Schemes (CSSs) in the spirit of cooperative federalism. In these schemes, majority fund sharing is from the Union Government and a minority share from the States. These are primarily aimed at welfare, developmental and social security objectives.

In addition to States generating their own resources and receiving States' share of Union Taxes and Duties, grants and central assistance, they also raise funds through market borrowings and loans from banks, financial institutions and the Reserve Bank of India (RBI). As on 31st March 2023, the total public debt was ₹59,60,428 crore, comprising the total internal debt

stock of ₹54,02,986 crore and loans and advances from the Union Government of ₹5,57,442 crore. Public debt was about 23 percent of the combined GSDP of the States in FY 2022-23. In FY 2022-23, in eight States viz. Punjab (over 40 percent), Nagaland, West Bengal, Himachal Pradesh, Bihar, Meghalaya, Manipur and Arunachal Pradesh, Public debt was more than 30 percent of their respective GSDP. On the other hand, in Rajasthan, Andhra Pradesh, Haryana, Goa, Tamil Nadu, Uttar Pradesh, Kerala, Sikkim, Madhya Pradesh, Telangana, Mizoram, Assam, Uttarakhand and Jharkhand, Public Debt ranged from 20 percent to 29 percent of their respective GSDP. In the remaining six States, Public debt was less than 20 percent of their respective GSDP.

The Government transactions are conducted through the Consolidated Fund, Contingency Fund and Public Account; the first is Government's own fund, the second a reserve for contingency and emergency purposes and the third, to which all other public moneys received by or on behalf of the Government is credited. The balances in the Public Account on account of small saving and provident fund, reserve funds, deposits, etc. are liability to be paid when required. As on 31st March 2023, the States put together had a Public Account liability of ₹13,05,623 crore, constituting over 5 percent of the combined GSDP.

In terms of fiscal responsibility and fiscal consolidation path, as per the XV Finance Commission, the States are to have either zero-revenue deficit or should become revenue surplus during FY 2022-23. As on 31st March 2023, 16 States, out of the total 28 States, were revenue surplus and 12 were in revenue deficit. The combined revenue deficit of the 12 deficit States was ₹2,22,648 crore. Finance Commission grant for bridging revenue deficits of the States in FY 2022-23 was ₹86,201 crore, which was 39 percent of the aggregate revenue deficit. As part of the fiscal consolidation path indicated by the XV Finance Commission, the States needed to achieve fiscal deficit of 3.5 percent of GSDP in FY 2022-23. In terms of this parameter, 12 States had fiscal deficit of more than 3.5 percent in FY 2022-23. In case of total liabilities as a percentage of GSDP, against the indicative 33.3 percent of GSDP set by the XV Finance Commission, in 11 States (Punjab, Himachal Pradesh, Arunachal Pradesh, Nagaland, Manipur, Meghalaya, Bihar, West Bengal, Kerala, Rajasthan and Mizoram) total liabilities to GSDP ratio was more than 33.3 percent. The stock of outstanding guarantees as on 31st March 2023 was ₹10,14,319 crore for the States. This was 3.91 percent of the combined GSDP of States.

The fiscal position of States presents a mixed picture in FY 2022-23. While overall Own Tax Revenue (SOTR) generation of States was 48 percent of the total revenue receipts, there were wide inter-state disparities, being as high as 70 percent in Haryana and as low as 9 percent in Arunachal Pradesh. The rest of their revenue came from Union tax shares, Grants-in-aid and Central Assistance, and Non-Tax Revenue (SNTR). Of the total expenditure of States, 85 percent was revenue expenditure, of which a substantial component of almost 44 percent was of committed nature on Salaries, Pension, and Interest. Wide variation in share of committed expenditure to revenue expenditure was observed among States and it ranged from 32 percent in Maharashtra to 74 percent in Nagaland. As of 31st March 2023, the total liabilities of States were 28 percent of the combined GSDP. Total liabilities to GSDP also varied widely - from over 45 percent in Punjab to less than 15 percent in Odisha, reflecting varying level of indebtedness

and debt servicing cost. For the year 2022-23, all 28 States were in fiscal deficit ranging from 0.76 percent in Gujarat to 6.46 percent of GSDP in the case of Himachal Pradesh. On the other hand, in FY 2022-23, 16 States were in revenue surplus and 12 States were in revenue deficit, ranging from 0.05 percent in Maharashtra to 3.80 percent of GSDP in the case of Punjab.

Chapter 1

Introductory

Introductory

- 1.1** This publication on State Finances: 2022-23 of the Comptroller and Auditor General of India is a first of its kind. It presents data, information, analysis and trends on important and relevant fiscal parameters at macro level as well as granular level information on various aggregates with respect to the States. Analysis and insights into the fiscal position and parameters for FY 2022-23 is presented along with trend analysis for 10 year period of 2013-14 to 2022-23. To ensure completeness of data, all the 28 States have been covered in the publication based on the audited Accounts of the States.
- 1.2** Accounts of the States, laid in the respective Legislature, besides being important for legislative compliance and scrutiny, provide key fiscal information for multiple stakeholders like the Finance Commission, Reserve Bank of India (RBI), the Union Government as well as academic and research institutions. RBI uses the information of accounts for its annual analysis of budgets and for dealing with government banking matters with the States, including Reserve Bank Deposit issues; States and the Union Government use the audited accounting figures while preparing National Income estimates, dealing with apportionment issues on bifurcation of States, certification of GST related compensation and / or transfers, information on State finances, etc. and also matters related to certificates under schemes expenditure and grants. The audited accounting data is also used for certification of expenditures in the States with respect to externally-aided projects.
- 1.3** This is the first CAG's annual publication on State finances, which brings out information on State finances for all the States at one place and presents macro-fiscal information (sectoral, functional, programmatic) as well as disaggregate/ granular level (e.g., economic categories, schemes) information. A comparative picture of State finances as per audited data, inter temporarily, is currently not available. This publication would fill this gap.
- 1.4** The information, analysis and trends would be useful for policy makers, public financial managers, budget makers as well as researchers and academia interested in State finances. Capacity building and training institutions dealing with Government officials, civil servants and in-service officers shall find this publication useful in exploring the layers of State finances.
- 1.5** The information presented in the publication is sourced mostly from the Finance Accounts of the States. Certain information has also been sourced from the CAG's State Financial Audit Reports (SFARs).
- 1.6** Though data for this publication has been sourced from Finance Accounts and CAG's SFARs, the figures in some aspects may be at variance from those with the State Governments or the RBI. This is because of the following reasons:

- a) The State Governments and the State Accountant General (AG) Offices are required to reconcile the books for expenditure, receipts, loans and advances, etc. At times, cent percent reconciliation does not take place and this may lead to data gap.
 - b) There are differences in figures in the books of the RBI and the State AG, which remain as Reserve Bank Deposit Suspense in the books of the AG office, resulting in difference in the figures of the RBI and the State AG offices.
 - c) For want of correct classification and / or accounting records, expenditure or receipts are kept in suspense, which do not constitute expenditure or receipt in the Accounts, while the controlling officers in the State may have taken them as expenditure/receipt.
 - d) There are instances of the States classifying certain types of expenditure as capital expenditure, though they are revenue expenditure. The reverse may also be true. Such misclassification affects the computation of certain fiscal aggregates.
 - e) With respect to expenditure in terms of economic categories, the States do not currently classify expenditure at the object head level in an identical manner. Booking of expenditure on Salaries & Allowances for example reveals varying approaches adopted by States. Similarly, there are different practices prevalent in depicting some of the major object heads of expenditure like grants-in-aid and pension related expenditure by the States.
- 1.7** Data gaps, misclassification, variation in practices are being appropriately disclosed / commented upon by the CAG, both through the Accounts of the State Government and through SFARs of the concerned State.
- 1.8** The figures in this publication on State Finances 2022-23 are taken from the respective Finance Accounts of the States. In respect of West Bengal for the Financial Years 2021-22 and 2022-23, the figures relating to receipt, expenditure, liabilities, etc. have been sourced from the Annual Financial Statement and Budget Documents laid in the Legislature of the State. The Finance Accounts of West Bengal for the Financial Years 2021-22 and 2022-23 are yet to be laid before the State Legislature.
- 1.9** The intent of the publication on State finances 2022-23 is to provide stakeholders relevant and useful fiscal information across all the States, inter-temporally. The feedback from the stakeholders on this first of its kind initiative by the CAG will enable us to strengthen and provide information on such other parameters, as articulated.

Chapter 2

Receipts of the States

Receipts of the States

Sources of States' Resources

- 2.1** States' finances and their fiscal capacity¹ and fiscal space² can be best understood in the Constitutional scheme of the overall federal public finances. Many States depend substantially, on the Union Government for resources in the form of tax devolution and grants as well as loans and advances, including back-to-back external loans. The share of the States in the Union Taxes and Duties and Grants for the Centrally Sponsored Schemes (CSSs) as well as Finance Commission grants and other Central Assistance³ are a major source of revenue of all the States. The quantum of share of the States in the Union Taxes and Duties is a function of the Finance Commissions' formula for vertical (between the Union and the States) and horizontal (between the States inter-se) devolution.
- 2.2** In addition to the tax devolution and grants from the Union Government, the States raise resources as States' Own Tax Revenue (SOTR) and States' Non-Tax Revenue (SNTR). Besides these, there are miscellaneous capital receipts on account of retirement of capital/ disinvestment of equity, value of bonus share, proceeds of monetisation, etc., capital receipts on account of recoveries of loans and advances given by the State Governments and debt capital receipts. *Annexure 1.1* and *1.2* bring out the State-wise 10 year details of total Revenue receipts and Non-Debt capital receipts respectively.

Table 2.1: Resources of the States – 2022-23

Components	Amount (₹ crore)	Percentage of Revenue Receipts	Percentage of GSDP
Revenue Receipts			
States' Own Tax Revenue	16,98,675	48.35	6.54
Share in Union Taxes	9,48,590	27.00	3.65
Grants-in-Aid - CSS	2,74,365	7.81	1.06
Grants-in-Aid - Others	3,17,464	9.04	1.22
Non-Tax Revenue-Interest, Dividends & Profit	27,373	0.78	0.11
Non-Tax Revenue- Others	2,46,627	7.02	0.95
Total Revenue Receipts	35,13,095	100.00	13.53

¹ Capacity of the States to realistically raise revenue from its own tax (SOTR) and non-tax (SNTR) sources and bases (*RBI's State Finances: A Study of the Budgets of 2023-24, page 1*). This can be done either by continuing with the existing tax rates and bases but bringing in tax reforms to stop leakage, make efficient collection and ensure tax compliance by *discretionary* changes in rates and bases (tax buoyancy) and / or benefitting from the *automatic* response of tax revenue to changes in economic activity / GSDP (tax elasticity).

² Fiscal space is a government's budgetary spending that allows it to provide resources for a desired purpose without jeopardizing the sustainability of its financial position or the stability of the economy. A government can create fiscal space by raising taxes, securing outside grants, cutting lower priority expenditure, borrowing resources. But it must do this without compromising macroeconomic stability and fiscal sustainability (*Peter Heller: Fiscal Space, What It Is and How To Get It, Finance and Development, IMF, June 2005, Volume 42, No. 2*).

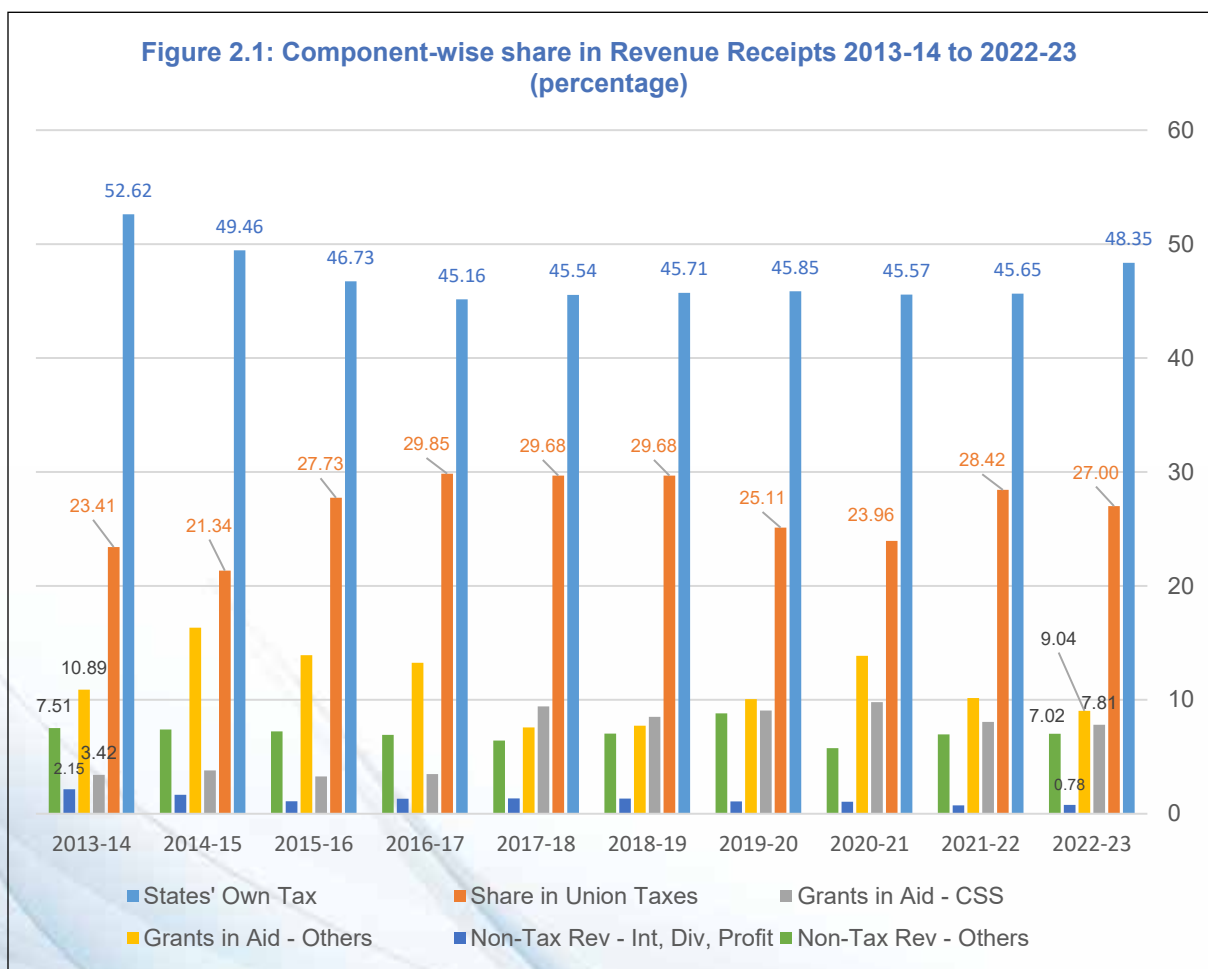
³ Transfers for road and infrastructure under the Central Road and Infrastructure Fund (CRIF), disaster and calamity related mitigation and relief under National Disaster Relief Fund (NDRF), State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF), etc.

Components	Amount (₹ crore)	Percentage of Capital Receipts	Percentage of GDP
Capital Receipts			
Retirement of Capital/Disinvestment of Equity, value of bonus share, proceeds of monetisation	711	0.05	0.00
Recoveries of Loans and Advances	8,442	0.62	0.03
Public Debt Capital Receipts*	13,56,297	99.33	5.23
Total Capital Receipts	13,65,450	100.00	5.26
Total Receipts	48,78,545		18.79
GSDP**	2,59,57,705		

* Figures of Public Debt Capital Receipts include receipts on account of Ways and Means Advances (WMA) availed during 2022-23.

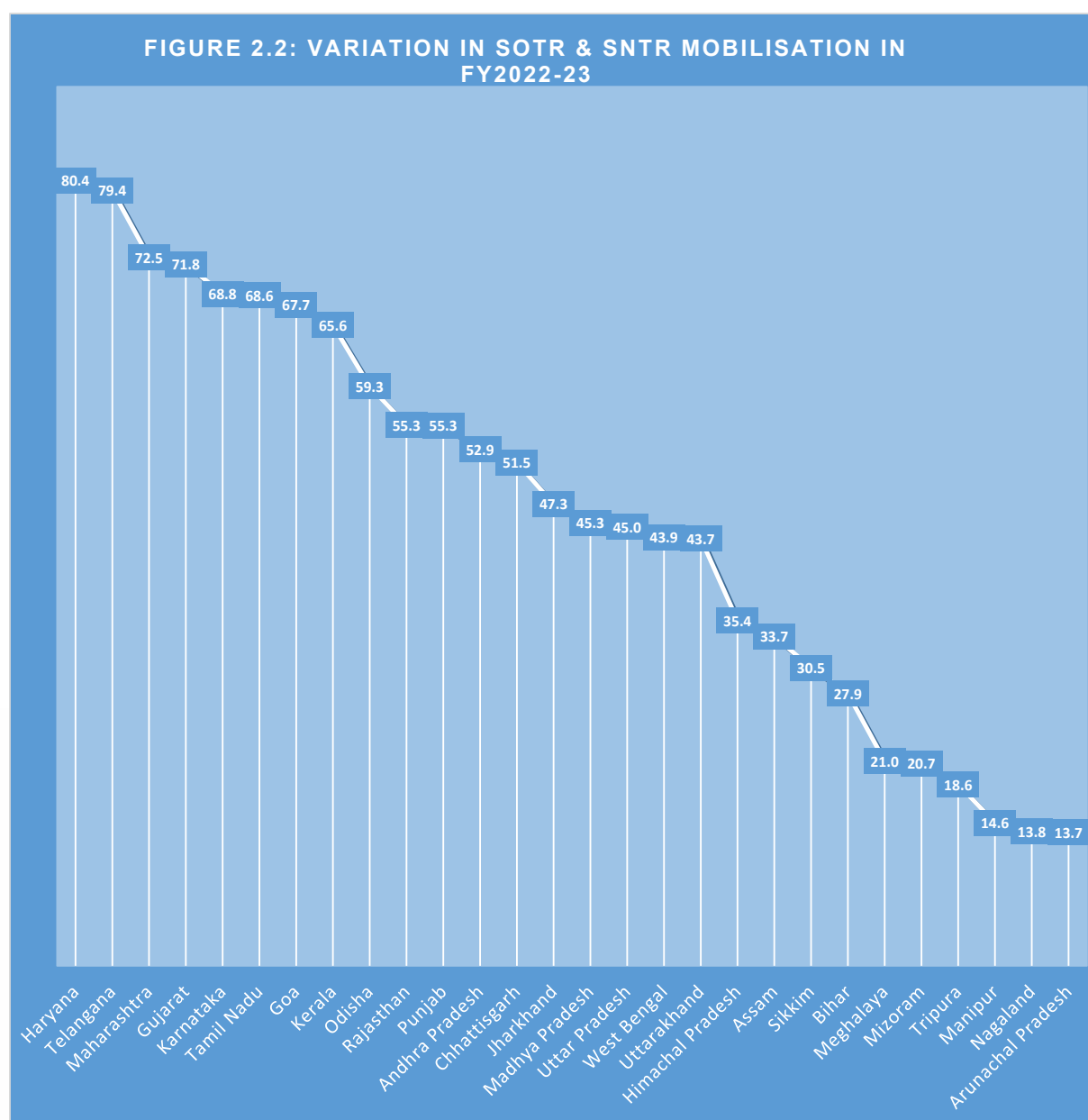
**Source: Directorate of Economics & Statistics of respective State Governments (Data as on 17 March 2025)

2.3 In FY 2022-23, States' Own Tax Revenue (SOTR) constituted about 48 percent of the total revenue receipts; share in Union Taxes, 27 percent; grants – in – aid, about 17 percent and Non-Tax Revenue, about 8 percent. During the 10 year period 2013-14 to 2022-23, on an average, States' SOTR has constituted about 47 percent of the revenue receipts; share in Union Taxes, about 27 percent; grants-in-aid, about 18 percent and Non-Tax Revenue, about 8 percent.



States' Own Tax Revenue (SOTR) and States' Non-Tax Revenue (SNTR)

2.4 Some States have large SOTR and SNTR bases while others have small bases of both SOTR and SNTR. SOTR and SNTR together constituted between 70 to 80 percent of the revenue receipts of Haryana, Telangana, Maharashtra and Gujarat in FY 2022-23; between 60 to 70 percent of revenue receipts of Karnataka, Tamil Nadu, Goa and Kerala; between 50 percent to 60 percent of Odisha, Andhra Pradesh, Rajasthan, Punjab and Chhattisgarh; between 40 percent to 50 percent of revenue receipts of Jharkhand, Madhya Pradesh, Uttar Pradesh, West Bengal and Uttarakhand. On the other hand, share of SOTR and SNTR in revenue receipts of all 8 States of the North-East, Bihar and Himachal Pradesh was below 40 percent. Figure 2.2 brings out the varying resource mobilisation capacity of each State.

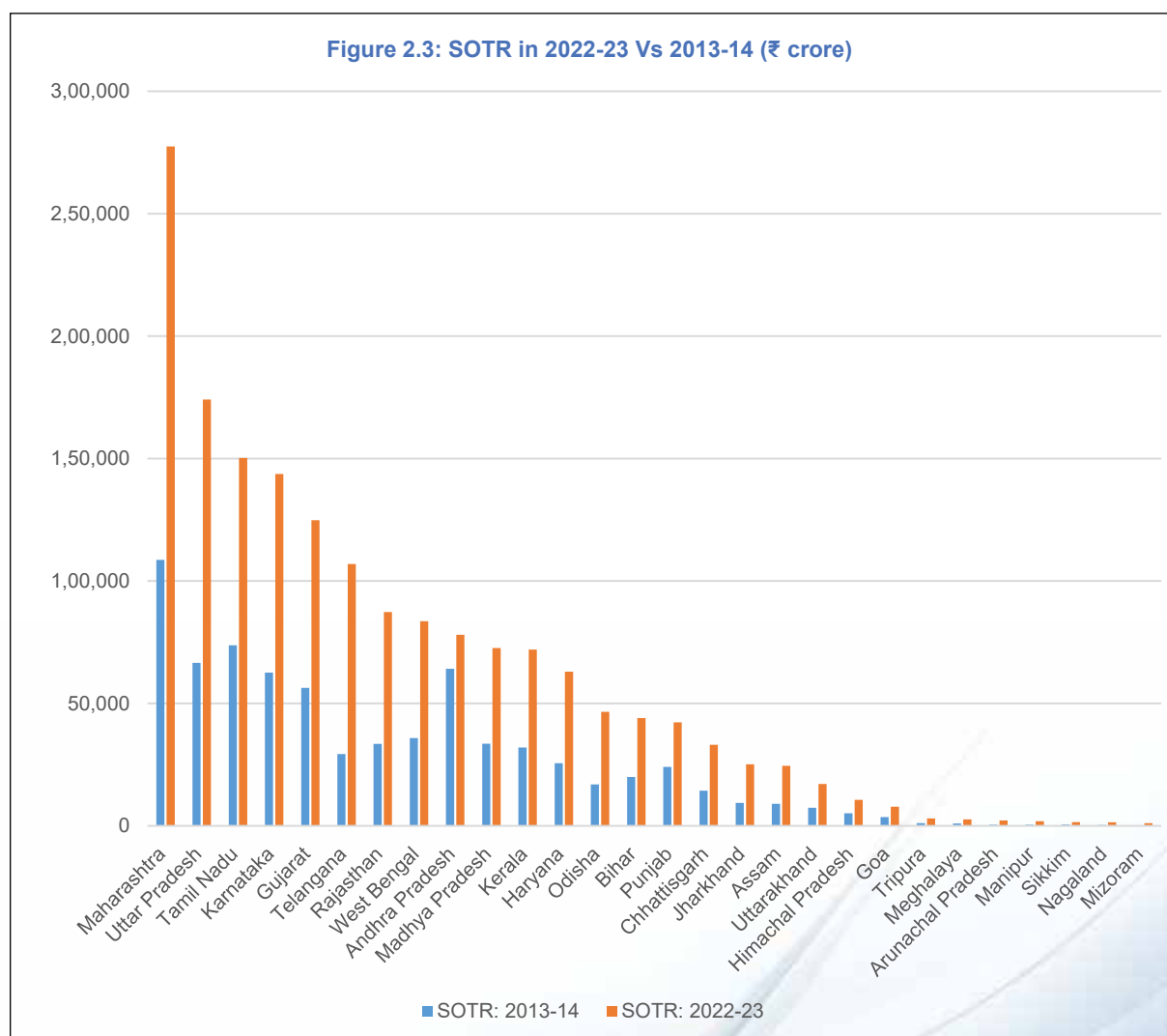


2.5 Table 2.2 shows the variations in the SOTR and SNTR bases of States in FY 2022-23. States with large collection of States' Goods and Services Tax (SGST) under the GST framework, as well as more Value Added Tax (VAT) / Sales Tax / Excise Duty on alcoholic drinks, petroleum products and electricity (which are outside the GST framework) have higher percentage of SOTR to revenue receipts than the States with relatively smaller percentage.

Table 2.2: Varying bases of SOTR and SNTR of the States – 2022-23 (₹ crore)

States	Total Revenue Receipts	SOTR	SOTR as percentage of (2)	SNTR (Interest, Dividends & Profit)	SNTR (Others)	SNTR as % of (2)	SOTR & SNTR as % of (2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Haryana	89,195	62,961	70.59	1,656	7,087	9.80	80.39
Telangana	1,59,350	1,06,949	67.12	346	19,208	12.27	79.39
Maharashtra	4,05,678	2,77,486	68.40	2,466	14,310	4.14	72.54
Gujarat	1,99,408	1,24,810	62.59	1,365	17,069	9.24	71.83
Karnataka	2,29,080	1,43,702	62.73	1,805	12,109	6.07	68.80
Tamil Nadu	2,43,749	1,50,223	61.63	5,048	12,013	7.00	68.63
Goa	17,284	7,827	45.29	50	3,818	22.38	67.67
Kerala	1,32,725	71,968	54.22	221	14,897	11.39	65.61
Odisha	1,50,462	46,554	30.94	2,241	40,479	28.39	59.33
Rajasthan	1,94,988	87,346	44.80	2,059	18,505	10.55	55.34
Punjab	87,616	42,243	48.21	246	5,986	7.11	55.33
Andhra Pradesh	1,57,768	78,026	49.46	11	5,406	3.43	52.89
Chhattisgarh	93,877	33,122	35.28	207	15,041	16.24	51.53
Jharkhand	80,245	25,118	31.30	282	12,548	15.99	47.29
Madhya Pradesh	2,03,986	72,611	35.60	4,729	15,149	9.74	45.34
Uttar Pradesh	4,17,242	1,74,087	41.72	1,401	12,089	3.23	44.96
West Bengal	1,95,544	83,609	42.76	483	1,714	1.12	43.88
Uttarakhand	49,083	17,103	34.84	784	3,582	8.90	43.74
Himachal Pradesh	38,090	10,595	27.82	266	2,610	7.55	35.37
Assam	89,742	24,502	27.30	771	4,990	6.42	33.72
Sikkim	8,104	1,497	18.48	70	906	12.05	30.52
Bihar	1,72,688	44,018	25.49	644	3,491	2.39	27.88
Meghalaya	14,820	2,651	17.89	9	447	3.08	20.97
Mizoram	10,282	1,102	10.72	50	978	10.00	20.71
Tripura	18,309	3,000	16.38	35	368	2.20	18.58
Manipur	15,893	1,868	11.75	25	433	2.88	14.63
Nagaland	14,099	1,462	10.37	10	469	3.39	13.76
Arunachal Pradesh	23,788	2,237	9.41	93	925	4.28	13.68

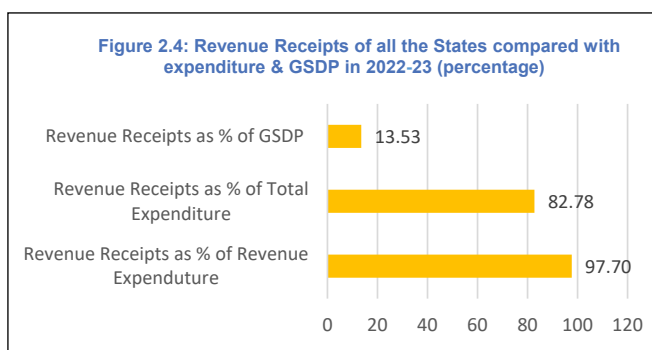
- 2.6** States that are mineral rich and receive royalties and related revenues and those having profit-making Public Sector Undertakings (PSUs) may raise more SNTR (e.g., dividends, interest, etc.) than others. States, which have created efficient service delivery entities in transport, power, drinking water supply, etc., are likely to raise more user charges / dividends and profits.
- 2.7** Many States are also imposing cesses for financing specific and targeted activities, such as for creating educational infrastructure, ecological and environmental protection, protection of livestock, transport infrastructure and road development / safety, cultural purpose, health purpose, natural disaster and epidemic, social security, rural employment, public works, etc.
- 2.8** Figure 2.3 depicts the change in SOTR of the respective States in FY 2022-23 compared with FY 2013-14 (2014-15 for Telangana⁴). Except Andhra Pradesh and Punjab, SOTR of all the States at least doubled in FY 2022-23 over FY 2013-14. In case of Punjab, SOTR increased by 1.75 times, while the increase was 1.22 times in case of Andhra Pradesh.



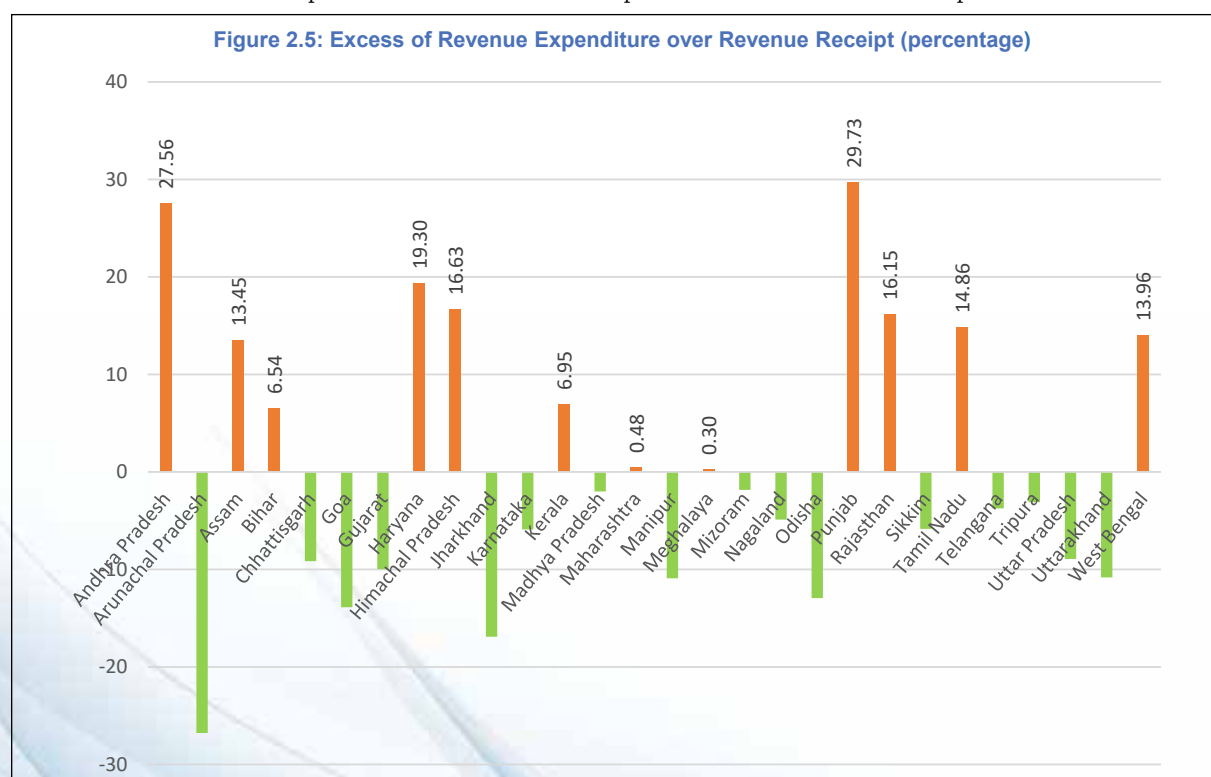
⁴ In terms of Andhra Pradesh Reorganisation Act 2014, new State of Telangana was formed with effect from 02 June 2014.

States' Revenue Receipts

2.9 In FY 2022-23, the combined revenue receipts of all the States⁵ from SOTR, SNTR, devolution and Central Grants and Central Assistance was ₹ 35,13,095 crore, which was 97.70 percent of their combined revenue expenditure of ₹35,95,736 crore; and 82.78 percent of the total expenditure of ₹42,43,920 crore and 13.53 percent of their combined total Gross State Domestic Product (GSDP) of ₹ 2,59,57,705 crore in FY 2022-23.



2.10 In FY 2022-23, revenue receipts of 16 States exceeded their revenue expenditure and they were revenue surplus States, as depicted in the figure 2.5. There were 12 States, whose revenue expenditure exceeded their respective revenue receipts. These revenue deficits States include Andhra Pradesh, Assam, Bihar, Haryana, Himachal Pradesh, Kerala, Maharashtra, Meghalaya, Punjab, Rajasthan, Tamil Nadu and West Bengal. In four States namely, Bihar, Kerala, Meghalaya and Maharashtra, revenue receipts were between 90-100 percent of the revenue expenditure. In six States namely, Assam, Haryana, Himachal Pradesh, Rajasthan, Tamil Nadu and West Bengal, revenue receipts were between 80-90 percent of the revenue expenditure. In two States namely, Andhra Pradesh and Punjab, the revenue receipts were between 75-80 percent of the revenue expenditure.

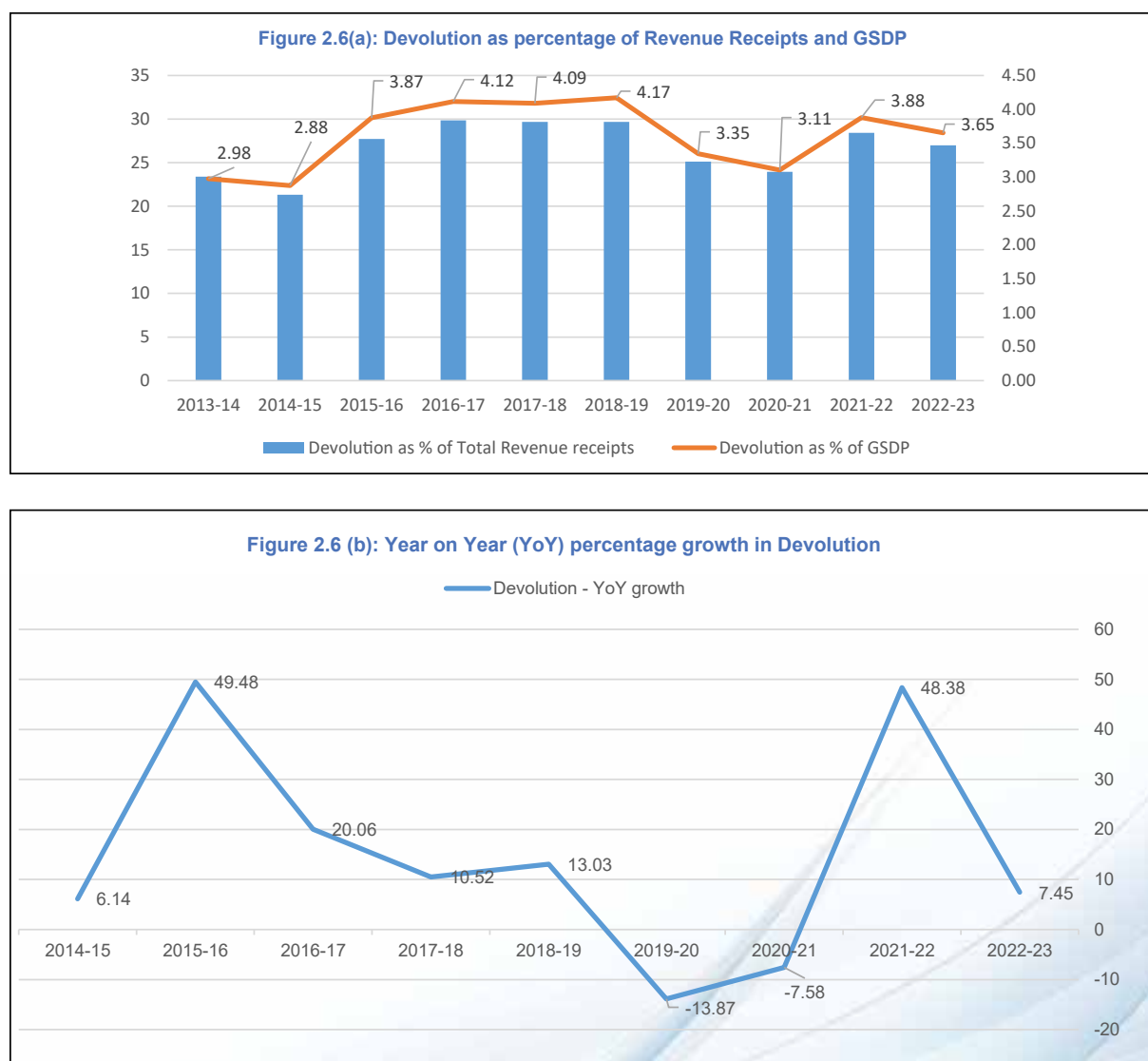


⁵ This Publication includes figures for all the 28 States and does not include figures of UT with or without Legislature.

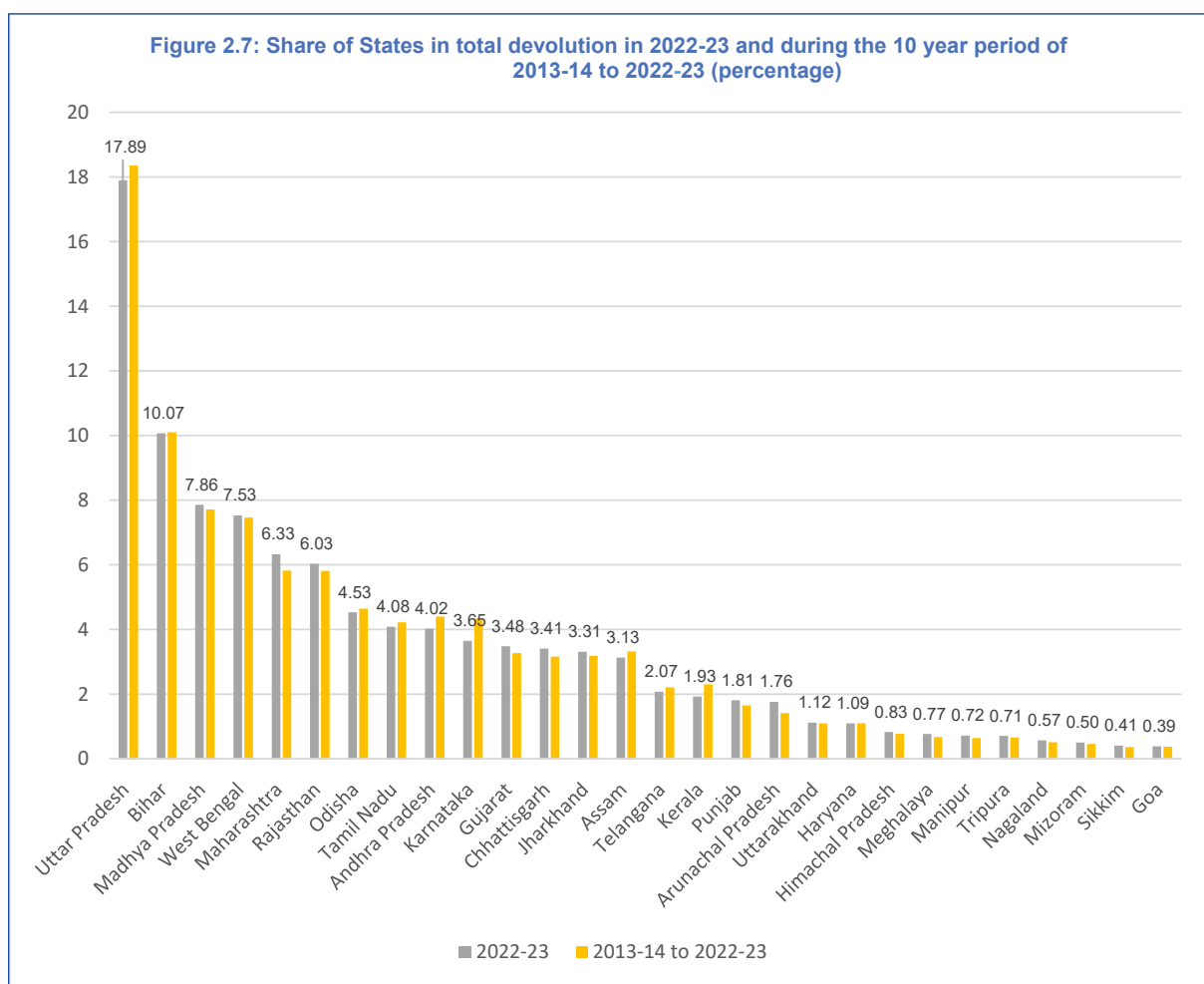
Share of the States in the Union Taxes and Duties

2.11 In FY 2022-23, the total share of the States in the Union Taxes and Duties was 27 percent of their combined revenue receipts and 3.65 percent of their combined GSDP. An analysis of the States' revenue for the period 2013-14 to 2022-23 shows a distinct increase in devolution from the Union, especially with respect to the initial two years. The share of the States in devolution of taxes and duties, as percentage of the total combined revenue receipts of the States, increased from 23.41 percent in FY 2013-14 to 27 percent in FY 2022-23. The devolution as percentage of combined Gross State Domestic Product (GSDP) increased from 2.98 percent in FY 2013-14 to 3.65 percent in FY 2022-23. Figures 2.6 (a) and 2.6 (b) depict the trend. In absolute terms, the States' share in Union Taxes and Duties showed a secular increase from ₹3,14,131 crore to ₹9,48,590 crore. A dip in the amount was, however, noted in the years 2019-20 and 2020-21, years impacted by COVID. *Annexure 2* brings out the State-wise 10 year details.

Figure 2.6: Share of devolution as percentage of the total combined revenue receipts of the States, GSDP and Year-to-Year (YoY) increase



2.12 In FY 2022-23, 10 States together, received 72 percent of States' share in Union Taxes and Duties. Uttar Pradesh (17.89%), Bihar (10.07%), Madhya Pradesh (7.86%), West Bengal (7.53%), Maharashtra (6.33%), Rajasthan (6.03%), Odisha (4.53%), Tamil Nadu (4.08%), Andhra Pradesh (4.02%) and Karnataka (3.65%). Out of the total devolution to the States between 2013-14 to 2022-23, a similar pattern of devolution is observed, where about 73 percent of the total devolution was received by these 10 States as in FY 2022-23. Figure 2.7 brings out the pattern.



Central Grants and Assistance to the States

2.13 Grants and Central Assistance from the Union Government to the States comprise mainly, (i) Union Government's share for the Centrally Sponsored Schemes (CSSs), (ii) Finance Commission grants (Local Bodies, sectoral or function-specific and conditional grants), and (iii) Other Transfers/Grants, etc. The compensation for the loss of revenue arising out of the implementation of the GST regime is included in other transfers/grants. However, Back-to-back loans given by the Union Government from FY 2020-21, in lieu of the compensation for the loss of revenue arising out of the implementation of the GST regime, is not included as grants, but is taken as loan to the States.

2.14 In FY 2022-23, the total grants and assistance received by the States was 16.85 percent of their combined revenue receipts and 2.28 percent of their combined GSDP. Table 2.3 depicts the share of different components in the grants and assistance in FY 2022-23.

Table 2.3: Share of components in Central Grants and Assistance (2022-23)
(₹ crore)

Components	Amount of grants and central assistance	Percentage of combined revenue receipts	Percentage of combined GSDP
Grants-in-aid: CSS	2,74,365	7.81	1.06
Grants-in-aid: Finance Commission	1,72,849	4.92	0.67
Other Grants & Central Assistance	1,44,616	4.12	0.56
Total	5,91,830	16.85	2.28

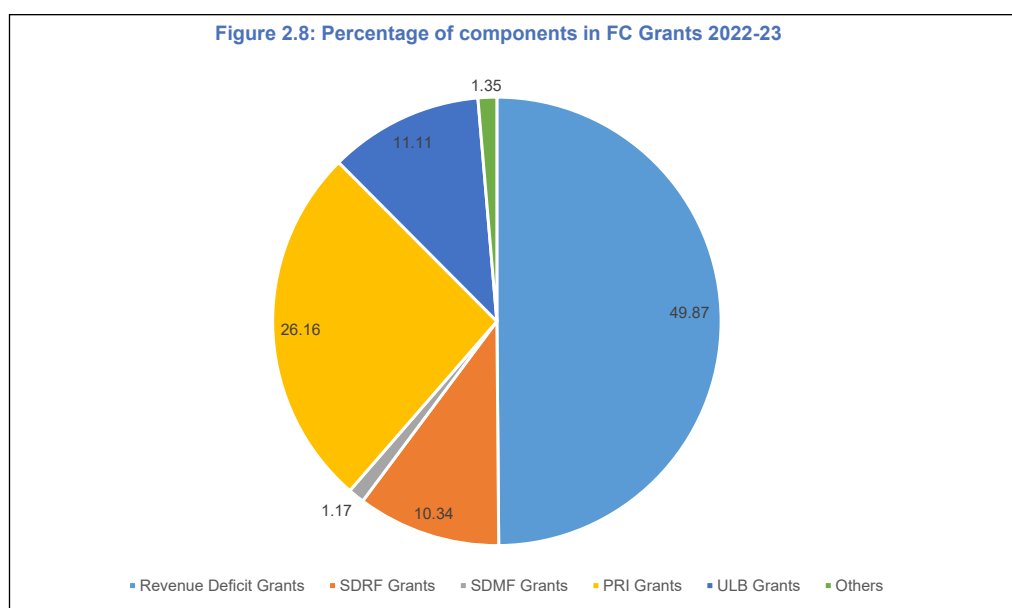
2.15 In FY 2022-23, 14 States together, received about 81 percent of total grants and central assistance. These 14 States were Uttar Pradesh (10.12%), Maharashtra (8.69%), West Bengal (6.47%), Tamil Nadu (6.38%), Madhya Pradesh (6.24%), Karnataka (6.23%), Andhra Pradesh (6.11%), Rajasthan (5.04%), Assam (5.03%), Bihar (4.90%), Kerala (4.63%), Gujarat (3.91%), Punjab (3.71%) and Odisha (3.08%). The remaining 14 States received the rest. Out of the total grants and central assistance to the States between 2013-14 to 2022-23, a similar pattern is observed, where about 78 percent of the total grants and central assistance went to the same 14 States as in FY 2022-23.

Finance Commission Grants

2.16 For FY 2022-23, the total Finance Commission grants under various categories, including certain grants for health sector, etc., was ₹1,72,849 crore. The largest share of the total, about 50 percent, was Revenue Deficit Grants, followed by 26 percent Panchayati Raj Institution (PRI) Grants, 11 percent Urban Local Bodies (ULB) Grants, 10 percent State Disaster Response Fund (SDRF) and one percent State Disaster Mitigation Fund (SDMF), as depicted in Table 2.4.

Table 2.4: Finance Commission Grants to the States (₹ crore)

Components	2022-23
FC Revenue Deficit Grants	86,201
SDRF Grants	17,870
SDMF Grants	2,028
PRI Grants	45,211
ULB Grants	19,202
Others	2,337
Total	1,72,849



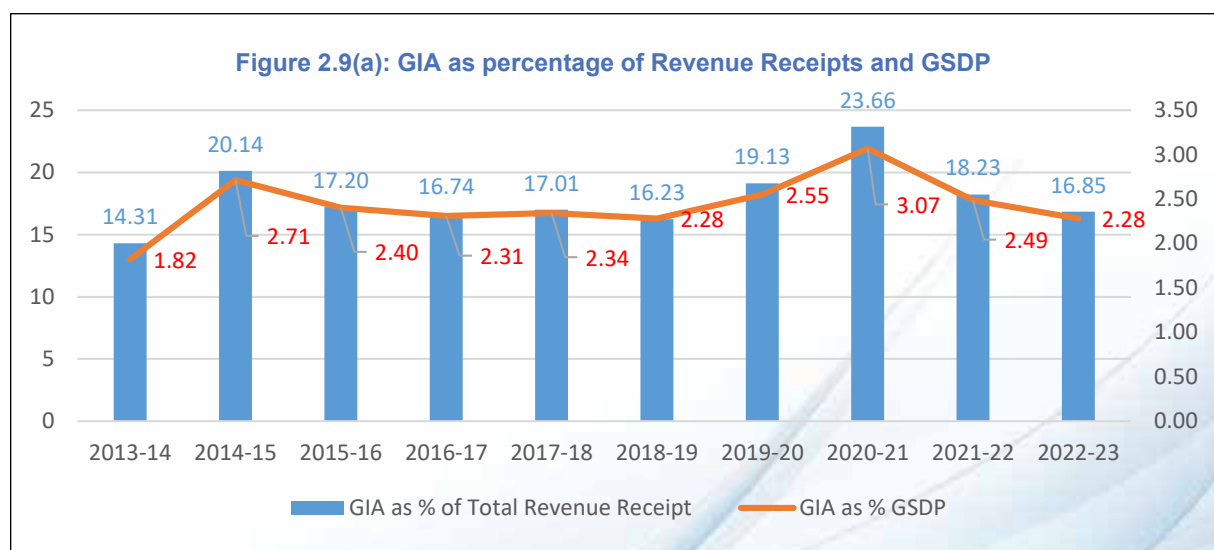
2.17 Revenue Deficit Grants in FY 2022-23 was 50 percent of the total Finance Commission grants to the States. The largest share of the revenue deficit grant went to West Bengal (15.76 percent), Kerala (15.28 percent), Andhra Pradesh (12.24 percent), Himachal Pradesh (10.88 percent), Punjab (9.60 percent), Uttarakhand (8.28 percent), Assam (5.67 percent), Rajasthan (5.64 percent), Nagaland (5.26 percent) and Tripura (5.13 percent). These 10 States received about 94 percent of the total FC Revenue Deficit Grants. In FY 2022-23, out of the 28 States, 16 States were in Revenue Surplus and 12 were in Revenue Deficit. Table 2.5 bring out the comparative picture of Revenue Surplus and Revenue Deficit States and FC Revenue Deficit Grants received in FY 2022-23.

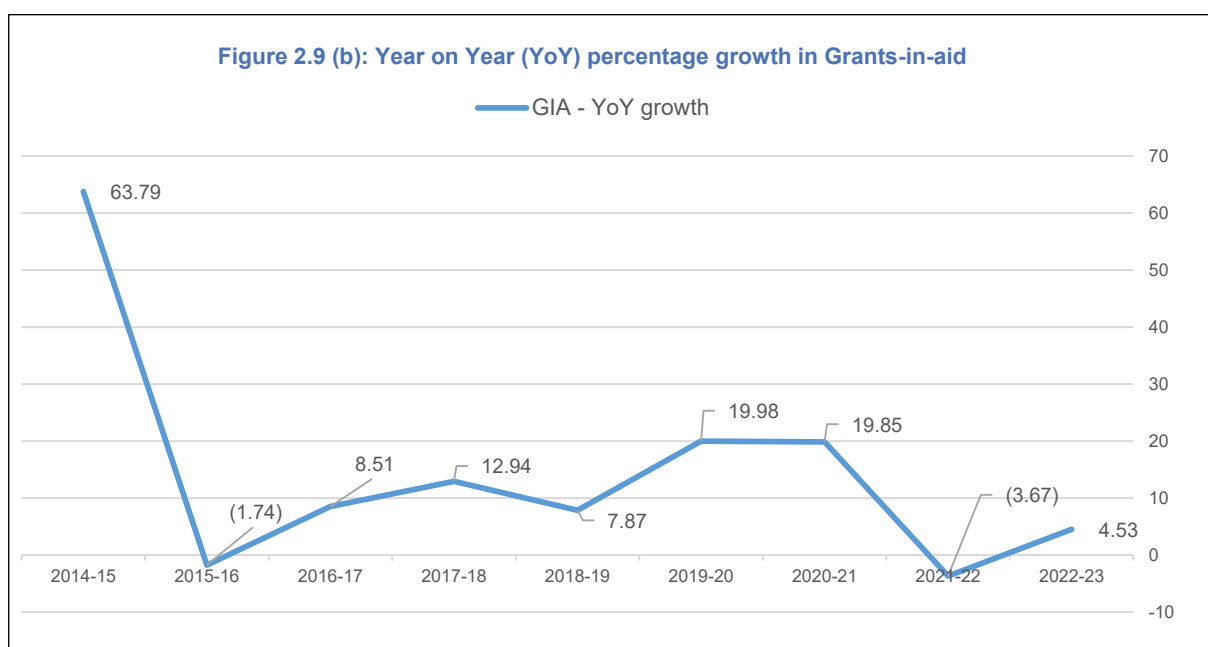
Table 2.5: FC Revenue Deficit Grants in FY 2022-23 (₹ crore)

States	Revenue Deficit (-) / Revenue Surplus (+)	FC Revenue Deficit Grants
Andhra Pradesh	-43,488	10,549
Arunachal Pradesh	6,370	0
Assam	-12,072	4,890
Bihar	-11,288	0
Chhattisgarh	8,592	0
Goa	2,399	0
Gujarat	19,865	0
Haryana	-17,212	0
Himachal Pradesh	-6,336	9,377
Jharkhand	13,564	0
Karnataka	13,496	0
Kerala	-9,226	13,174
Madhya Pradesh	4,091	0
Maharashtra	-1,936	0

States	Revenue Deficit (-) / Revenue Surplus (+)	FC Revenue Deficit Grants
Manipur	1,734	2,310
Meghalaya	-44	1,033
Mizoram	190	1,615
Nagaland	689	4,530
Odisha	19,456	0
Punjab	-26,045	8,274
Rajasthan	-31,491	4,862
Sikkim	473	440
Tamil Nadu	-36,215	0
Telangana	5,944	0
Tripura	570	4,423
Uttar Pradesh	37,263	0
Uttarakhand	5,310	7,137
West Bengal	-27,295	13,587
Total		86,201

2.18 An analysis of the States' revenue for the period 2013-14 to 2022-23 shows an increasing trend of grants and central assistance from the Union. The share of the States in grants and central assistance, as percent of the combined revenue receipts of the States, increased from 14.31 percent in 2013-14 to a highest of 23.66 percent in FY 2020-21 and decreased to 16.85 percent in FY 2022-23. The grants and central assistance, as percent of combined Gross State Domestic Product (GSDP), increased from 1.82 percent in FY 2013-14 to 2.28 percent in FY 2022-23. Figure 2.9 (a) and 2.9 (b) depicts the trend. In absolute terms, the grants and central assistance increased from ₹1,92,109 crore in FY 2013-14 to ₹5,91,830 crore in FY 2022-23. *Annexure 2* brings out the State-wise 10 year details.





2.19 In FY 2022-23, top six States namely, Uttar Pradesh (17.89%), Bihar (10.07%), Madhya Pradesh (7.86%), West Bengal (7.53%), Maharashtra (6.33%) and Rajasthan (6.03%) received about 56 percent of the total net proceeds of the Union Taxes and Duties of ₹9,48,590 crore. Nine States, namely Uttar Pradesh (10.12%), Maharashtra (8.69%), West Bengal (6.47%), Tamil Nadu (6.38%), Madhya Pradesh (6.24%), Karnataka (6.23%), Andhra Pradesh (6.11%), Rajasthan (5.04%) and Assam (5.03%) received about 60 percent of the total central grants / assistance of ₹5,91,830 crore.

2.20 In FY 2022-23, the States' share in the net proceeds of the Union Taxes and Duties per capita⁶ ranged between less than ₹10,000 for certain States to more than ₹20,000 for certain other States. States with special requirements (hilly and mountainous, border areas, etc.) such as Arunachal Pradesh, Himachal Pradesh, Manipur, Mizoram, Nagaland and Sikkim received more than ₹20,000 per capita share in devolution and grants. The average per capita net proceeds of the Union Taxes and Duties was ₹15,939⁷.

States' Own Tax Revenue (SOTR)

2.21 SOTR comprises State GST (SGST), Taxes on Sales, Trade (VAT / Sales Tax) and duties including on alcoholic drinks, petroleum products and electricity (which are outside the GST framework), State Excise, Stamp Duty and Registration Fee, Taxes on Vehicles, Land Revenue and Other Taxes. In FY 2022-23, total SOTR of the States combined was ₹16,98,675 crore, which was 48.35 percent of their combined revenue receipts of ₹35,13,095 crore and 6.54 percent of their combined GSDP of ₹2,59,57,705 crore. If 10 States⁸ with relatively smaller SOTR base (constituting 1.40 percent of combined revenue receipts) are excluded, the total SOTR of the rest of the 18 States combined

⁶ Population figure source: Report of Technical Group on Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health and Family Welfare

⁷ Average per capita Net Proceeds of the Union Taxes and Duties is computed as: Total of per capita share of net proceeds of each State/28.

⁸ Ten lowest SOTR States namely, Arunachal Pradesh, Goa, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand.

together was ₹16,49,333 crore, which was 46.95 percent of their combined total revenue receipts of ₹35,13,095 crore and 6.35 percent of their combined GSDP of ₹2,59,57,705 crore.

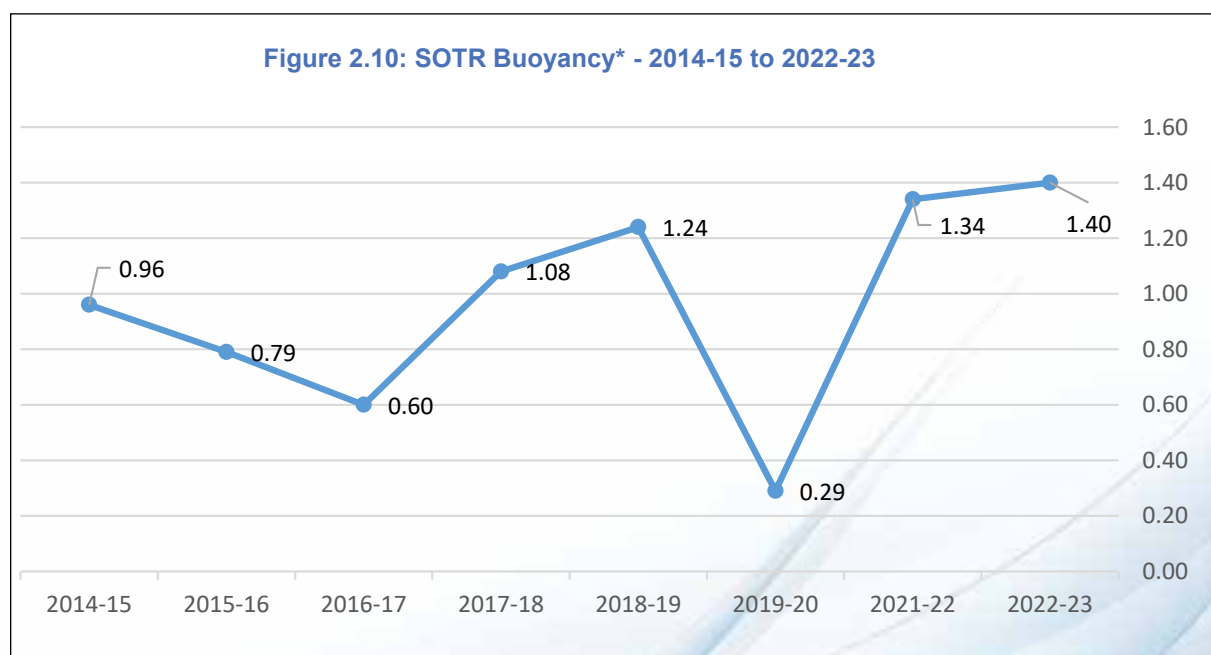
2.22 In FY 2022-23, top seven States, which had SOTR of 50 percent or more of their respective revenue receipts included Haryana (71%), Maharashtra (68%), Telangana (67%), Karnataka (63%), Gujarat (63%), Tamil Nadu (62%) and Kerala (54%). SOTR of lowest seven States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura was less than 20 percent of their total revenue receipts.

2.23 Buoyancy ratio is the degree of responsiveness of a fiscal variable (e.g., SOTR), corresponding to a given change in the base variable (e.g., GSDP). Buoyancy of the SOTR indicates the ratio of the rate of growth of SOTR vis-à-vis the rate of growth of GSDP. In 2022-23, buoyancy ratio of the SOTR of the States was 1.40. It was 0.96 in FY 2014-15, and has varied between 0.29 (2019-20) to 1.40 (2022-23). The figure for 2020-21 has been excluded, as there was decline in both SOTR and GSDP.

Table 2.6: Buoyancy of SOTR in FY 2022-23 (₹ crore)

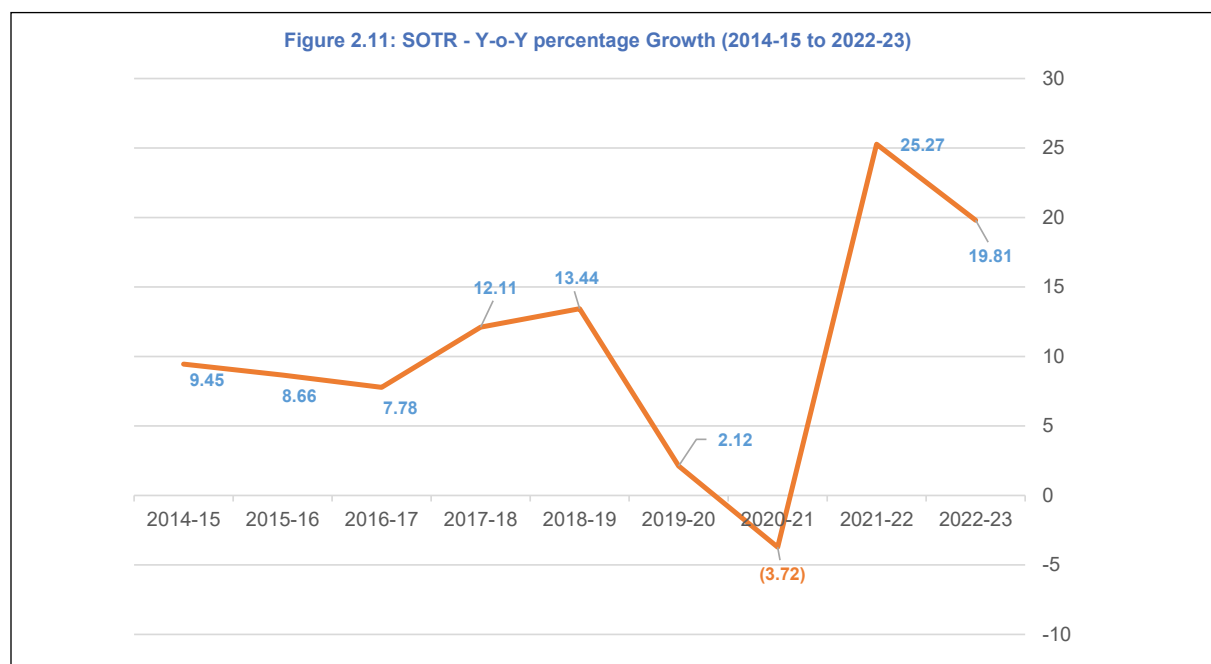
Components	SOTR (2021-22)	SOTR (2022-23)	Rate of growth of SOTR in 2022-23	GSDP (2021-22)	GSDP (2022-23)	Rate of growth of GSDP in 2022-23	SOTR buoyancy ratio
a	b	c	d (c-b) / b*100	e	f	g (f-e) / e*100	h (d/g)
SOTR	14,17,820	16,98,675	19.81	2,27,47,753	2,59,57,705	14.11	1.40

2.24 During the year 2014-15 to 2016-17, SOTR buoyancy was below one. Between FY 2017-18 and 2022-23, it has been greater than one, except in the year 2019-20, when it was 0.29.



*FY 2020-21 being COVID year has been excluded from SOTR Buoyancy calculation.

2.25 SOTR grew by 9.45 percent in FY 2014-15 compared with FY 2013-14 and by 19.81 percent in FY 2022-23 compared with FY 2021-22.



States' Non-Tax Revenue (SNTR)

2.26 States' Non-Tax Revenue (SNTR) comprises receipts from fiscal services such as from interest, dividends and profits; general services receipts such as fees and fines, rents, recovery of charges from works, irrigation, etc., sale of land and property, social services fees and receipts; economic services proceeds, such as from licenses, user charges, forest proceeds, irrigation and hydel project proceeds, mineral concession, fees, fines and royalties, unclaimed deposits, etc.

2.27 In FY 2022-23, the share of the SNTR of all the States constituted 7.80 percent of their total revenue receipts and 1.06 percent of the combined GSDP. SNTR of only eight States namely, Odisha (28.39%), Goa (22.38%), Chhattisgarh (16.24%), Jharkhand (15.99%), Telangana (12.27%), Sikkim (12.05%), Kerala (11.39%) and Rajasthan (10.55%) was over 10 percent of their revenue receipts.

Table 2.7: Share of components in SNTR (2022-23) (₹ crore)

States' Non Tax Revenue: 2022-23			
Description	Amount	Percentage of Total Receipts	Percentage of GSDP
Interest, Dividends & Profit	27,373	0.78	0.11
Mineral, Petroleum related Receipts	1,23,209	3.51	0.47
Other SNTR	1,23,418	3.51	0.48
Total SNTR	2,74,000	7.80	1.06
Total Revenue Receipts	35,13,095		
GSDP	2,59,57,705		

2.28 As can be seen from the Table 2.8, in general, for the top six States with SNTR contributing 10 to 28 percent in their total revenue receipts, major components of SNTR are proceeds from mining concession, minerals and metallurgy, interest and dividends, employee insurance, guarantee fee, interest on unspent balances with grantees, fees, etc., proceeds from forest and wildlife, irrigation projects (major, medium and minor projects). An analysis of the top six States with highest share of SNTR in the total receipts in 2022-23 shows that for Odisha, Chhattisgarh, Jharkhand, Telangana and Rajasthan, proceeds of mineral concessions, mining royalties, fees and fines is the major contributor. In the case of Odisha, Royalty, etc. receipts from Minerals at ₹38,078 crore in FY 2022-23 contributed to 89.13 percent of its SNTR and 81.79 percent of SOTR. In addition, interest and dividends, irrigation and forest proceeds also contributed to SNTR. Further, while Rajasthan received ₹4,889 crore as petroleum royalty and ₹718 crore from police and public works; Kerala's SNTR in 2022-23 of ₹11,893 crore was largely from State lotteries; Telangana received ₹9,800 crore from sale of land and miscellaneous receipts and ₹343 crore from education, sports, art and culture functions.

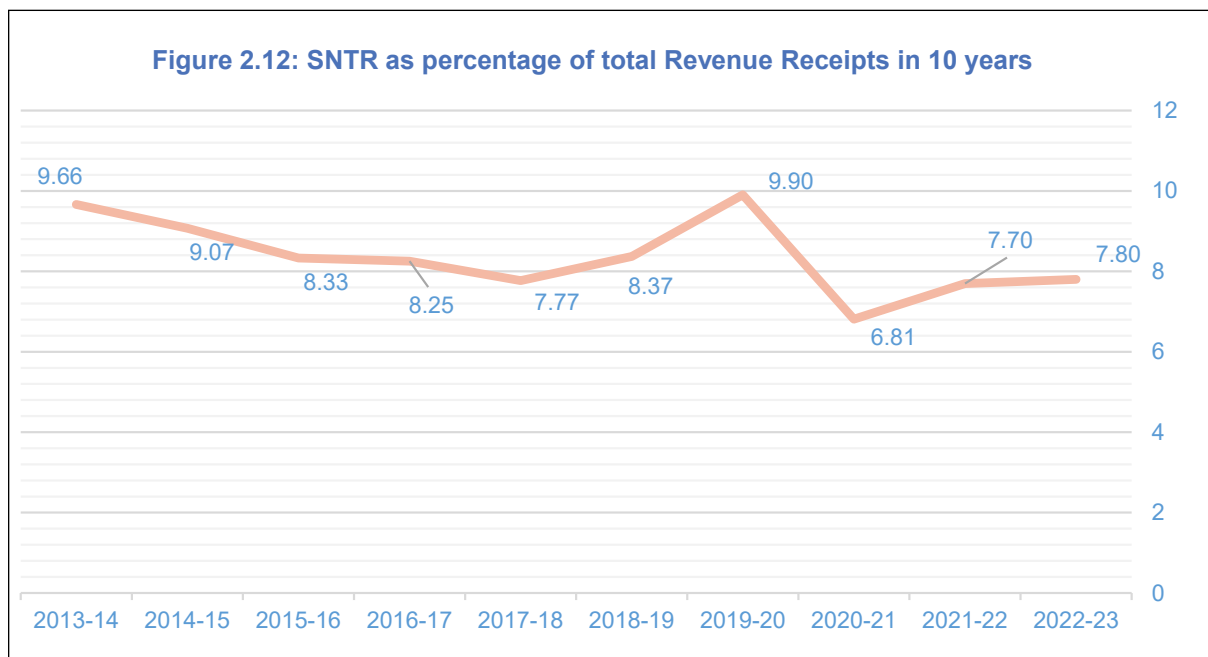
Table 2.8: Share of components in SNTR of top six States with SNTR above 10 percent or more of total revenue receipts (2022-23) (₹ crore)

Components	Odisha	Chhattisgarh	Jharkhand	Telangana	Kerala	Rajasthan
Interest & Dividends	2,241	207	282	346	221	2,059
Employee State Insurance	73	11	86	227	249	104
Water Supply & Sanitation	71	1	10	2	0	156
Misc. Receipts (Guarantee fee, interest on unspent balances, sale of land, fees)	571	83	1,172	9,800 [^]	339	2,971
Forestry, Environment & Wildlife	24	856	638	305	291	173
Irrigation	924	731	84	149	84	196
Royalties etc. from Minerals/ Metallurgy & Petroleum	38,078	12,941	10,036	7,494	341	12,102*
State Lotteries	0	0	0	0	11,893	0
Education, Sports, Art and Culture	67	29	6	343	282	130
Ports	195	0	0	0	16	0
Police, Public Work etc.	208	63	62	182	247	718
Total of components (1)	42,451	14,922	12,374	18,847	13,962	18,610
Total SNTR of the State (2)	42,720	15,248	12,830	19,554	15,118	20,564
SNTR as percentage of total revenue receipts of the State	28.39	16.24	15.99	12.27	11.39	10.55
(1) as percentage of (2)	99.37	97.86	96.45	96.38	92.35	90.50

[^] Telangana received ₹9,800 crore from sale of land and miscellaneous receipts

* Rajasthan received ₹4,889 crore as petroleum royalty

2.29 During the period of 2013-14 and 2022-23, the share of SNTR as percentage of the total revenue receipts of the year has varied between the lowest of 6.81 percent in FY 2020-21 to the highest of 9.90 percent in FY 2019-20. During the same period, receipts from Interest and Dividends showed no increase in real terms, pointing to a decline. Other Non-Tax revenues showed a steady increase from ₹1,00,852 crore in FY 2013-14 to ₹2,46,627 crore in FY 2022-23, primarily due to the spurt in receipts from Minerals. *Annexure 2* brings out the State-wise 10 year details.



States' Capital Receipts

2.30 States' capital receipts comprise three sources of debt and non-debt segments, namely, miscellaneous capital receipts i.e., proceeds of divestment of equity, value of bonus share, proceeds of asset monetisation / retirement of capital; recoveries of loans and advances given by the State Governments and public debt receipts. Public debt receipts include internal debt of market borrowings and loans and advances from the Government of India. *Annexure 3* brings out the State-wise 10 year details of Capital receipts.

2.31 In FY 2022-23, total capital receipts of ₹13,65,450 crore of all the States from different components is brought out in Table 2.9. As evident, debt capital receipts comprised 99.33 percent of the total capital receipts.

Table 2.9: Capital Receipts of the States in 2022-23 (₹ crore)

Capital Receipts	Amount	Percentage of the Total Capital Receipts	Percentage of GSDP
Miscellaneous Capital Receipts	711	0.05	0.003
Recoveries of Loans & Advances	8,442	0.62	0.03
Loans & Advances from Central Govt.	1,09,422	8.01	0.42
Internal Debt Receipts	12,46,875	91.32	4.80
Total	13,65,450		5.26
GSDP	2,59,57,705		

2.32 Miscellaneous capital receipts in FY 2022-23 was negligible compared with the total receipts. This was also the case in previous years in most States. During the period 2013-14 to 2022-23, miscellaneous capital receipts has been a low of ₹174 crore in 2017-18 and a high of ₹10,147 crore in FY 2020-21. Table 2.10 gives a snapshot of the quantum of miscellaneous capital receipts arising from retirement of capital / disinvestment of Equity, value of bonus share, proceeds of monetisation, etc.

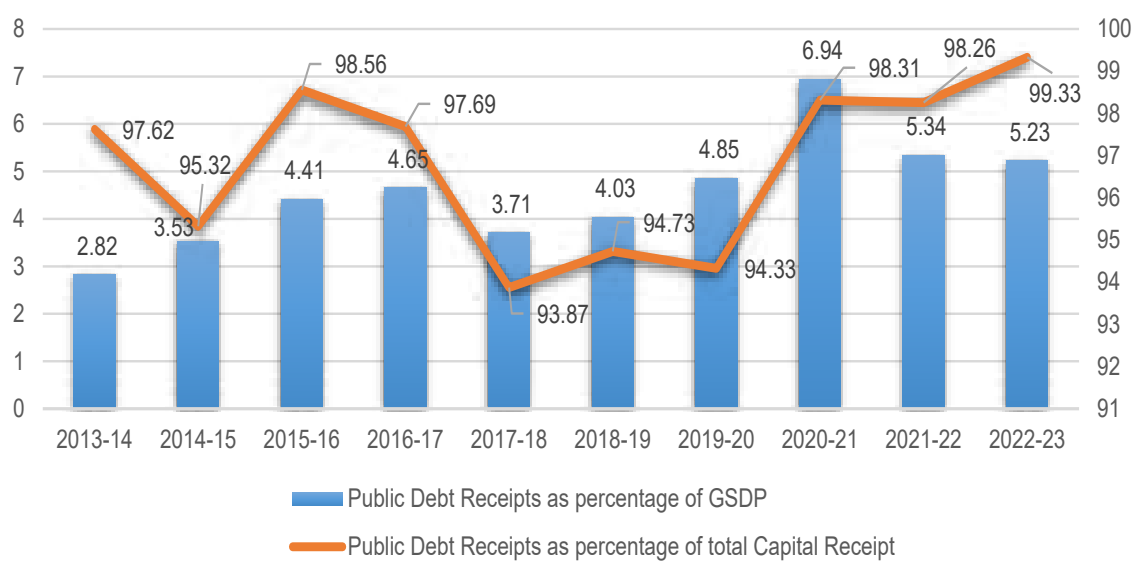
Table 2.10: Share of major States in Capital Receipts (2013-14 to 2022-23) (₹ crore)

Year	Total Misc. Capital Receipts (MCR)	Major Share (Top two States)		% of total MCR
2022-23	711	Nagaland	450	63.29
		Haryana	74	10.41
2021-22	1,773	Madhya Pradesh	1,598	90.13
		Haryana	67	3.78
2020-21	10,147	Gujarat	9,968	98.24
		Haryana	63	0.62
2019-20	274	Gujarat	106	38.69
		Haryana	54	19.71
2018-19	894	West Bengal	692	77.40
		Gujarat	65	7.27
2017-18	174	Haryana	40	22.99
		Himachal Pradesh	35	20.11
2016-17	379	Gujarat	240	63.32
		Kerala	30	7.92
2015-16	1,134	West Bengal	653	57.58
		Karnataka	352	31.04
2014-15	1,146	Himachal Pradesh	650	56.72
		Gujarat	241	21.03
2013-14	360	Uttarakhand	180	50.00
		Karnataka	88	24.44

Debt Receipts of the State

2.33 Total public debt receipts of ₹13,56,297 crore of the States in FY 2022-23 were 99.33 percent of the total debt and non-debt capital receipts of the States and 5.23 percent of the combined GSDP. During 2013-14 to 2022-23, public debt capital receipts, as a percentage of total debt and non-debt capital receipts, have ranged between 94 to 99 percent. As percentage of combined GSDP, the total public debt receipts ranged between three (in FY 2013-14) to seven (in FY 2020-21) percent during the same period. During the period, Internal Debt Receipts rose steadily from ₹ 2,87,259 crore in FY 2013-14 to ₹ 12,46,875 crore in FY 2022-23. Loans & Advances to States from the Centre witnessed a sharp increase in three year period beginning FY 2020-21 mainly on account of Back-to-Back Loans to States/UTs in lieu of GST Compensation Shortfall and Special Assistance as Loan to States for Capital Expenditure.

Figure 2.13: Debt Capital Receipts and total Capital Receipts 2013-14 to 2022-23



Chapter 3

Expenditure of the States

Expenditure of the States

Overview of Expenditure by States

- 3.1** Between 2013-14 to 2022-23, the share of budgetary spending, revenue and capital expenditure⁹ of the States, on an average, ranged between a low of 15.10 percent of the combined GSDP in FY 2013-14 to a high of 17.54 percent in FY 2016-17; and was 16.35 percent of GSDP in FY 2022-23. In the federal structure, the States are responsible for functions assigned to them by the Constitution of India under the State List of the Seventh Schedule. They are also responsible for areas, as relevant, under the Concurrent List. Delivery of goods and services and governance functions of the State require budgetary expenditure. The States also execute the Centrally Sponsored Schemes (CSSs), conceptualized and designed by the Union Government with shared funding pattern, between the Union and the States, through their agencies. The sharing pattern of the CSSs is based on understanding of the States as general category States and other States (e.g., border and hilly areas or with specific requirements).
- 3.2** The combined budgetary spending of the States and Union Government (revenue and capital expenditure) of the Union and the States during the period 2013-14 to 2022-23 was in the range of 29.98 percent (2013-14) to 36.28 percent of the GDP (2020-21); being 32.70 percent of the GDP in FY 2022-23.

Table 3.1: Budgetary Expenditure of Governments (2013-14 to 2022-23)

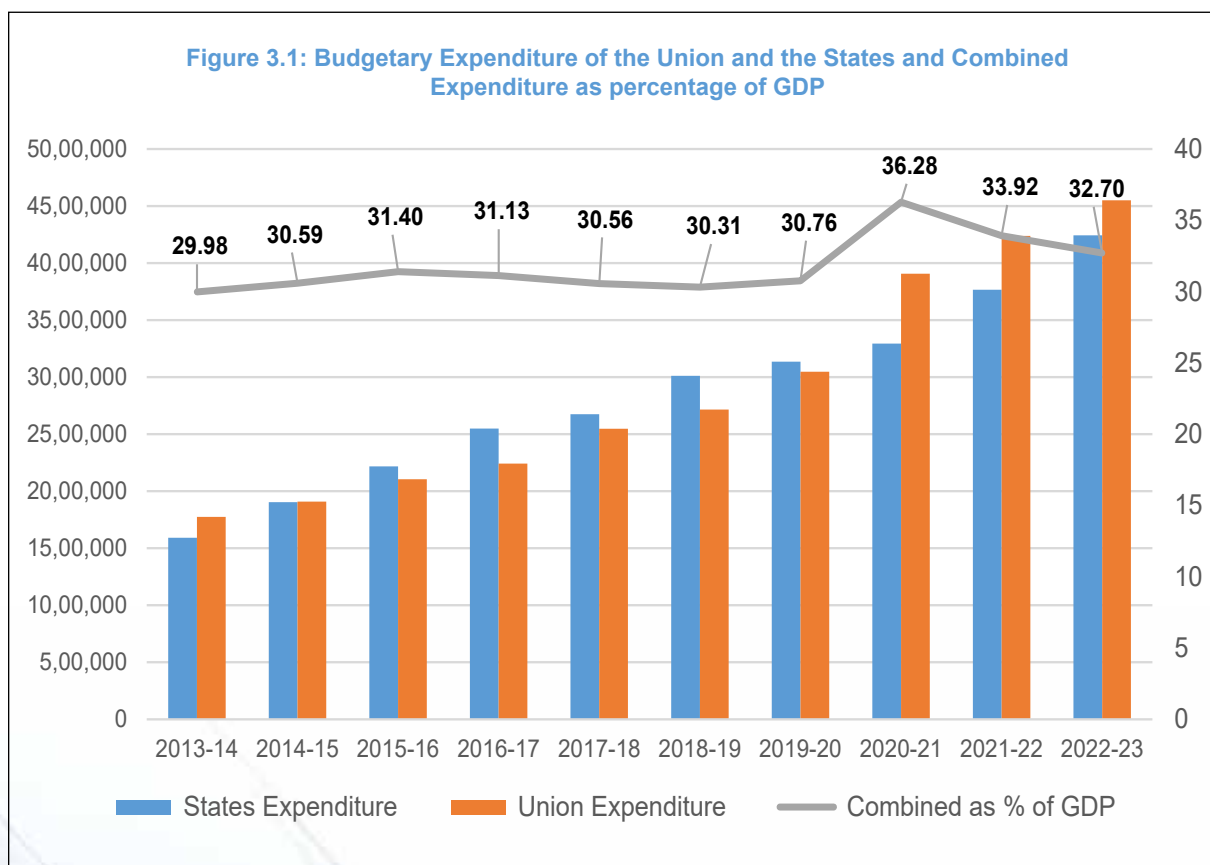
(₹ crore)	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
States Expenditure	15,92,642	19,04,272	22,18,024	25,48,788	26,74,809	30,12,218	31,35,956	32,94,708	37,65,774	42,43,920
GSDP	1,05,49,037	1,15,90,365	1,28,62,410	1,45,32,004	1,61,65,448	1,79,17,905	1,92,33,493	1,91,49,179	2,27,47,753	2,59,57,705
States Expenditure as % of GSDP	15.10	16.43	17.24	17.54	16.55	16.81	16.30	17.21	16.55	16.35
Union Expenditure	17,74,941	19,09,144	21,05,667	22,42,501	25,47,336	27,15,761	30,48,206	39,07,646	42,38,533	45,50,514
Total Expenditure (Union & States)	33,67,583	38,13,416	43,23,691	47,91,289	52,22,145	57,27,979	61,84,162	72,02,354	80,04,307	87,94,434
GDP	1,12,33,522	1,24,67,959	1,37,71,874	1,53,91,669	1,70,90,042	1,88,99,668	2,01,03,593	1,98,54,096	2,35,97,399	2,68,90,473
Total Expenditure of Union & States as % of GDP	29.98	30.59	31.40	31.13	30.56	30.31	30.76	36.28	33.92	32.70

- 3.3** The expenditure of the States comprises revenue expenditure and capital expenditure. Revenue expenditure relates to charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment

⁹ Capital expenditure here excludes spending on debt repayment but includes disbursement of loans and advances by the States.

and administrative expenses. Capital expenditure includes significant expenditure incurred with the object of acquiring tangible assets of a permanent nature for use in the organisation and not for sale in the ordinary course of business or enhancing the utility of existing assets and for repayment of debt and extending loans and advances. Both, revenue expenditure and capital expenditure, are classified as per the functions falling under general services, social services and economic services. All expenditure under the three categories of services are classified as per functions (functional classification), programmes, schemes and object of expenditure (economic classification).

- 3.4** Figure 3.1 brings out the pattern of the budgetary spending of the Union and the State Governments for 10 year period (2013-14 to 2022-23). It shows that the combined spending of the State Governments, more or less, remains close to the spending of the Union Government¹⁰. The combined expenditure of the Union Government and the State Governments has been hovering around a third of the GDP over the 10 year period (29.98 percent in FY 2013-14 and 32.70 percent of GDP in FY 2022-23; highest being 36.28 percent of GDP, possibly due to decline in the GDP in the COVID year of 2020-21).

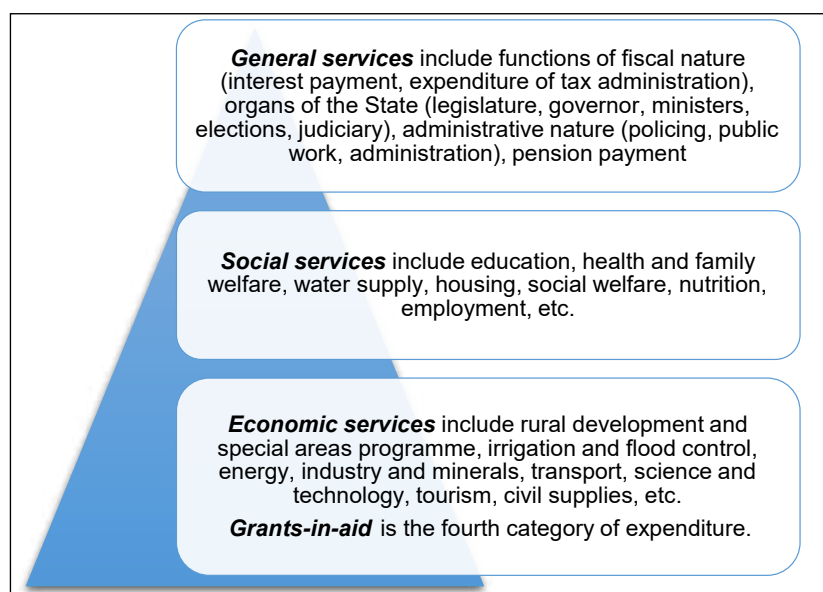


Sectoral Expenditure

- 3.5** Revenue and capital expenditure under General, Social and Economic services as well as

¹⁰ Spending of the Union Government also includes grants and transfers to States, which are also used for spending by the States, and that if netted, would reduce the figure of spending of the one, either the Union or the States.

Grants-in-Aid are shown in the figure below:



3.6 In FY 2022-23, the combined expenditure (revenue and capital) of the States was ₹42,43,920 crore. Sectoral expenditure, revenue and capital, in FY 2022-23 was as follows.

Table 3.2: Sectoral Expenditure of the States in FY 2022-23 (₹ crore)

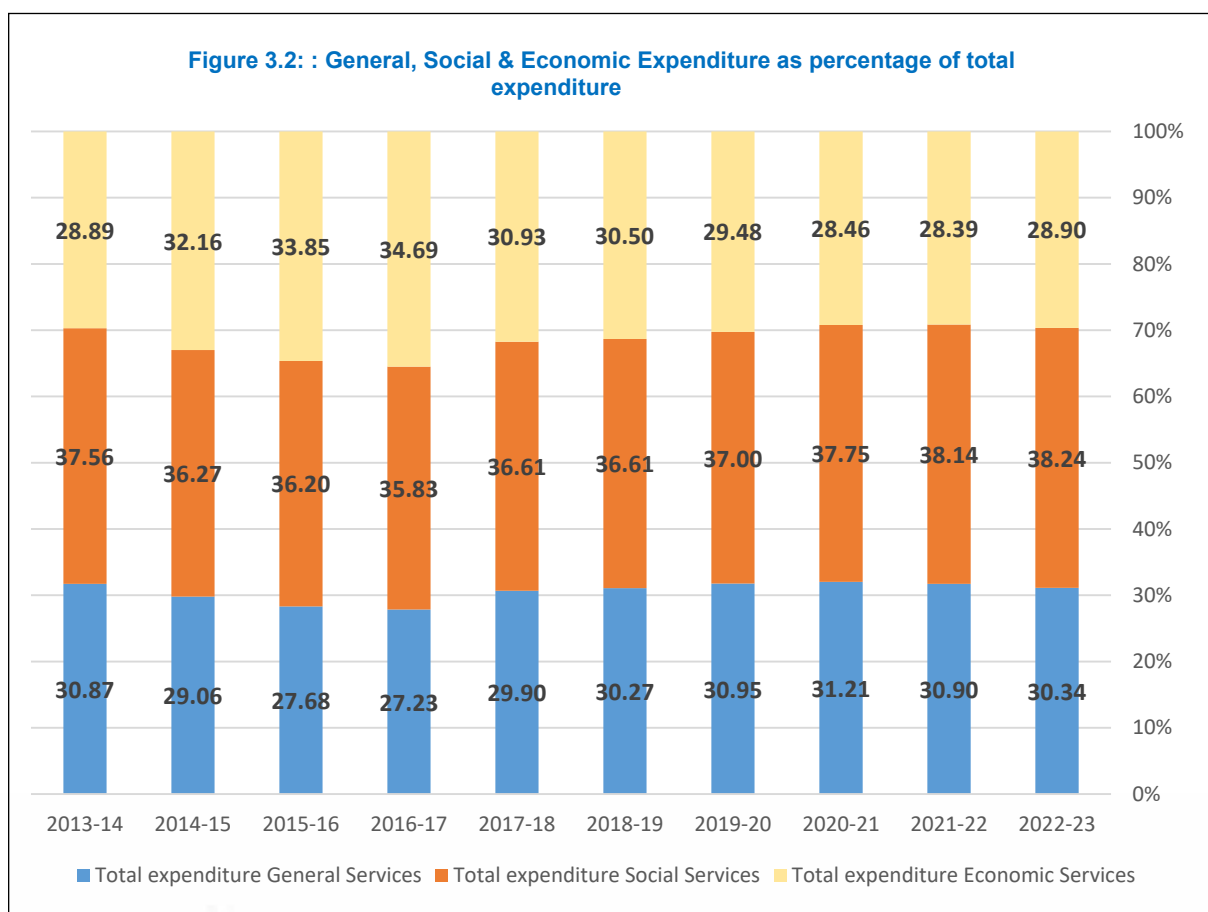
States' expenditure	General Sector	Combined		Others (Compensation & Assignment, Grants-in-aid, and Loans & Advances to others)	Total
		Social Sector	Economic Sector		
Sectoral Revenue Expenditure	12,54,668	14,31,121	8,05,256	1,04,691	35,95,736
Sectoral Capital Expenditure	32,728	1,91,764	4,21,447	2,245	6,48,184
Total	12,87,396	16,22,885	12,26,703	1,06,936	42,43,920
Sectoral Revenue expenditure as % of Revenue Expenditure	34.89	39.80	22.39	2.91	100
Sectoral Capital expenditure as % of Capital Expenditure	5.05	29.58	65.02	0.35	100
Sectoral Revenue Expenditure as % of GSDP	4.83	5.51	3.10	0.40	13.85
Sectoral Capital Expenditure as % of GSDP	0.13	0.74	1.62	0.01	2.50

3.7 In FY 2022-23, the total expenditure on General Sector, Social Sector and Economic Sector accounted for 30.34 percent, 38.24 percent and 28.90 percent respectively of the total expenditure of ₹42,43,920 crore¹¹. The inter-se composition of expenditure reveals a marked variation. Capital expenditure, as a percentage of each sector's expenditure,

¹¹ Remaining 2.52 percent being on grants-in-aid and other loans not falling under any specific sector.

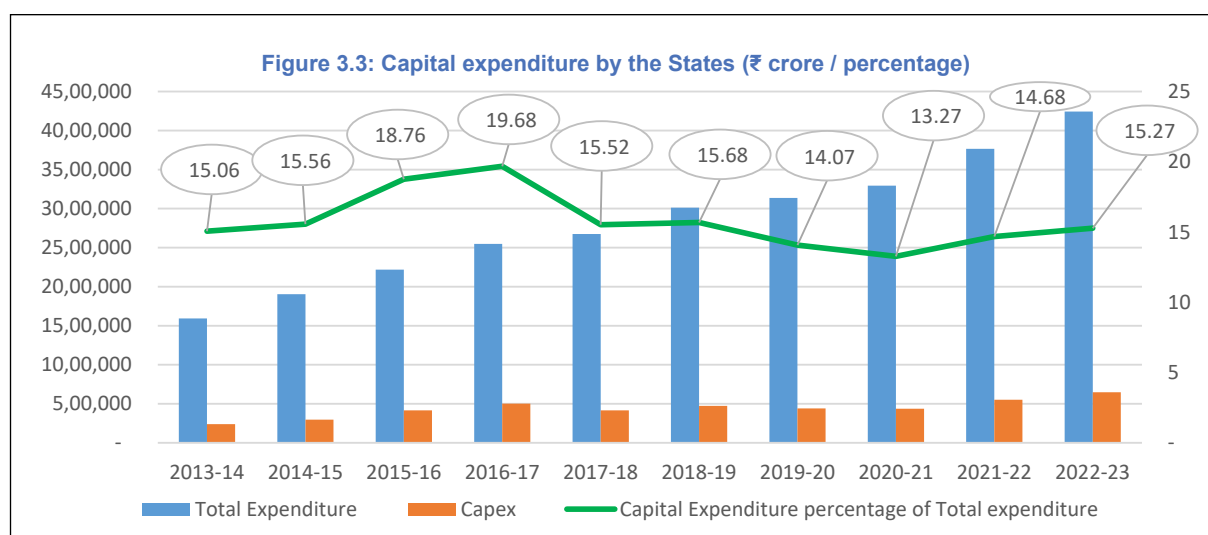
was 5.05 percent, 29.58 percent and 65.02 percent in General, Social and Economic Sectors respectively. This composition of expenditure indicates that economic sector involving infrastructure, industry and trade receive larger capital infusion. On the other hand, general sector including administration, fiscal related expenditure is essentially of revenue nature.

The total social and economic sectors expenditure (revenue and capital of ₹28,49,588 crore) was 67 percent of the total expenditure of ₹42,43,920 crore for all the States in FY 2022-23. For the 10 year period of 2013-14 to 2022-23, the social and economic sectors expenditure of all the States has been in the range of 66 percent to 71 percent of the combined total expenditure. *Annexure 6* and *7* bring out the State-wise 10 year details of Sectoral Revenue and Capital Expenditure respectively.



Capital Expenditure

3.8 In FY 2022-23, capital expenditure was 15.27 percent of the total expenditure by the States, the remaining 84.73 percent being revenue expenditure. During the 10 year period, a spurt in share of capital expenditure was evident in FY 2015-16 and 2016-17. The increase in capital expenditure in these two financial years is attributable to investments by the States in equity of power sector State Public Sector Undertakings and also advancing of loans to power sector undertakings, on taking over 75 percent of debts of State-owned Power Distribution Companies under Ujwal DISCOM Assurance Yojana (UDAY) scheme by 14 State Governments.



3.9 On an average, capital expenditure of the States has remained in the range of 13 – 20 percent of the total budgetary spending in the 10 year period of 2013-14 to 2022-23; the highest being 19.68 percent in FY 2016-17 and the lowest of 13.27 percent in FY 2020-21. A comparison of the total budgetary spending and the share of capital spending in FY 2022-23 over FY 2013-14 suggests that the increase in the volume of budgetary spending by 2.66 times in FY 2022-23 over FY 2013-14 almost followed the same for the capital spending, which increased by 2.70 times. This indicates some linearity in the expenditure outturns. *Annexure 4* brings out the State-wise trend in capital expenditure during the 10 year period.

3.10 Government of India provided special assistance as loan to States for capital expenditure since FY 2020-21. Total capex transfers up to FY 2022-23 were ₹1,07,211 crore; of which ₹81,195 crore were in FY 2022-23. States' capital expenditure in FY 2021-22 was ₹5,52,637 crore and in FY 2022-23, ₹6,48,184 crore; an increase of ₹95,547 crore in capex in FY 2022-23 over FY 2021-22. Augmentation in capex by the States in FY 2022-23 from its own resources was ₹14,352 crore only, if central loans of ₹81,195 crore for capex are excluded.

Expenditure by Functional Category

3.11 Classification of transactions by the Governments in India at the functional level follows Classification of Functions of the Government (COFOG), which applies uniformly at the Union and the States. As such, functions and activities relating to, for example, Education, Health and Family Welfare, Social Security and Welfare, Policing, Public Works, Forestry and Wild Life, Irrigation, Public Health and Sanitation, etc. should bear the same nomenclature across the Governments. A two-dimensional view of the expenditure of the States can show the functions, which are consuming most of the revenue and capital expenditure and the purpose for which they are being spent within the function.

The major share (58.41 percent) in the overall expenditure in FY 2022-23 was on nine functions namely, Education, Sports, Art and Culture; Health & Family Welfare; Agriculture and Allied activities; Energy; Housing & Urban Development; Transport;

Rural Development; Police and Social Welfare & Nutrition. Their corresponding share in revenue expenditure was 57.83 percent of the total revenue expenditure and 61.64 percent in total capital expenditure. If capital expenditure under Irrigation & Flood Control (16.40 per cent) and Water Supply & Sanitation (8.19 percent) is added, total share of 11 functions was 86.23 percent of the capital expenditure. In sectoral terms, social sector and economic sector revenue expenditure was about 62 percent of the total revenue expenditure, while social sector and economic sector capital expenditure was about 95 percent of the total capital expenditure. The dominant purposes within the functions on which most of the revenue expenditure is incurred include salary and pension payments (across most of the functions), cash transfers and subsidies (e.g., functions focussing on welfare, social security and targeted groups including housing schemes, transport concessions, subsidised power, drinking water, food and provisions), employment generation and grants to local bodies (e.g., rural development – grants to PRIs/ULBs, / MGNREGA Scheme).

3.12 In FY 2022-23, the following 18 functions, excluding residuary functions named 'Others', accounted for about 72 percent of the total expenditure (68 percent of the total revenue expenditure and 95 percent of the total capital expenditure) of the States. Table 3.3 depicts the percentage of share of top spending functions in revenue and capital expenditure. *Annexure 8* and *9* bring out the State-wise 10 year details of function-wise Revenue and Capital Expenditure respectively.

Table 3.3: Share of different functions in expenditure in FY 2022-23 (percentage of respective expenditure category) (₹ crore)

Functions	Share in Revenue Expenditure	% share in Revenue Expenditure	Share in Capital Expenditure (including loans & advances)	% share in Capital Expenditure (including loans & advances)	Total Share	Percentage share in Total Expenditure
Police	1,65,433	4.60	8,488	1.31	1,73,921	4.10
Public Works	12,544	0.35	16,785	2.59	29,329	0.69
Education, Sports, Art & Culture	6,20,856	17.27	24,467	3.77	6,45,323	15.21
Health & Family Welfare	2,14,526	5.97	30,032	4.63	2,44,558	5.76
Water Supply and Sanitation	35,932	1.00	53,093	8.19	89,026	2.10
Housing & Urban Development	1,64,784	4.58	65,956	10.18	2,30,740	5.44
Social Welfare & Nutrition	2,37,187	6.60	3,134	0.48	2,40,321	5.66
Welfare of SCs. / STs / OBCs / Minorities	1,02,000	2.84	11,334	1.75	1,13,334	2.67
Agriculture & Allied Activities	2,18,535	6.08	27,714	4.28	2,46,249	5.80
Rural Development	1,64,017	4.56	36,814	5.68	2,00,831	4.73
Irrigation & Flood Control	35,676	0.99	1,06,341	16.41	1,42,017	3.35
Energy	2,22,314	6.18	38,265	5.90	2,60,579	6.14
Industry & Minerals	39,223	1.09	24,775	3.82	63,998	1.51
Transport	71,762	2.00	1,64,650	25.40	2,36,412	5.57
Ecology & Environment	1,736	0.05	-	0.00	1,736	0.04
Tourism	3,271	0.09	3,813	0.59	7,083	0.17
Civil Supplies	22,790	0.63	-	0.00	22,790	0.54
Grants/Assignments / Compensation to Local Bodies	1,04,699	2.91	-	0.00	1,04,699	2.47
Others	11,58,450	32.22	32,523	5.02	11,90,973	28.06
Total	35,95,736	100	6,48,184	100	42,43,920	100

Revenue Expenditure: Composition & Nature

3.13 During the 10 year period of 2013-14 to 2022-23, revenue expenditure by the States constituted 80-87 percent of the total expenditure and as percentage of combined GSDP, it was about 13-15 percent. In FY 2022-23, revenue expenditure was 84.73 percent of total expenditure and 13.85 percent of combined GSDP. A large share of the revenue expenditure is either committed or tied up. Salaries, pensions, and interest payments on public debt and liabilities, are treated as 'committed expenditure'. In FY 2022-23, out of the total revenue expenditure of ₹ 35,95,736 crore, the committed expenditure was ₹15,63,649 crore; it was ₹3,09,625 crore on subsidies and ₹11,26,486 crore on grants-in-aid. These three components totalling ₹29,99,760 crore together constituted more than 83% of total revenue expenditure.

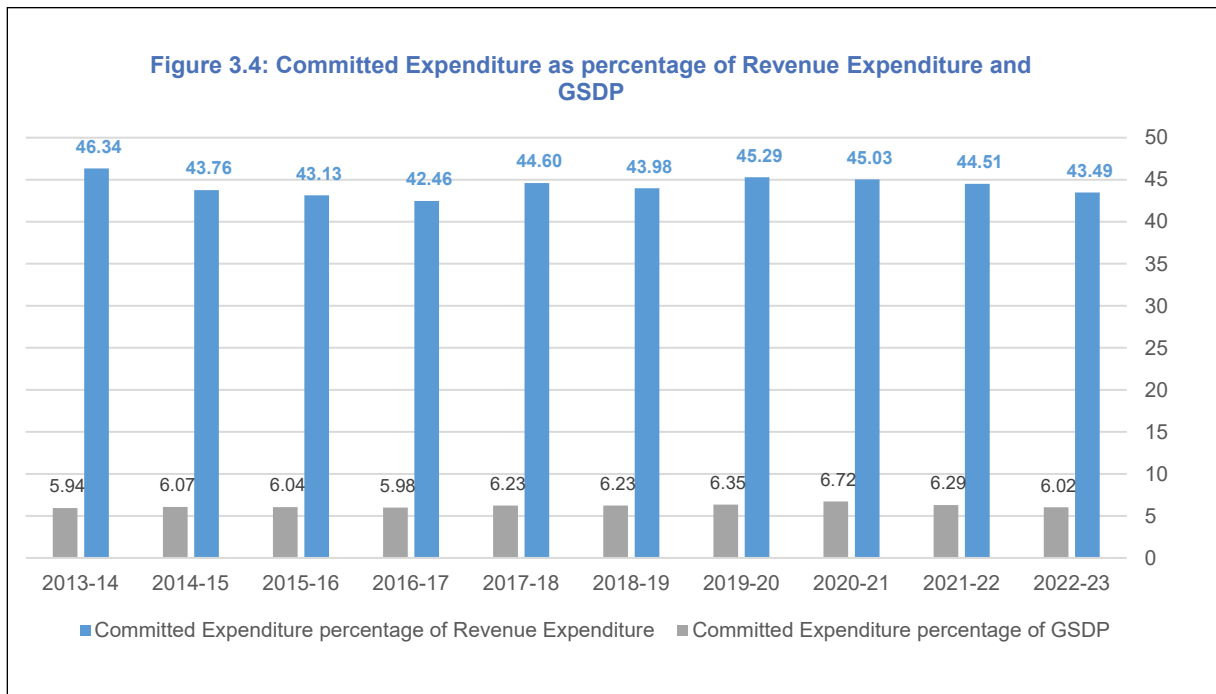
Committed Expenditure and Subsidies

3.14 Committed expenditure and subsidy in the 10 year period of 2013-14 to 2022-23, on an average constituted 52 percent of the revenue expenditure; with a low of 50.55 percent in FY 2016-17 to a high of 53.47 percent in FY 2013-14. In FY 2022-23, committed expenditure, as percentage of the revenue expenditure, was 43.49 percent and expenditure on subsidy was 8.61 percent. Out of the total revenue expenditure of ₹ 35,95,736 crore, their share was ₹ 18,73,274 crore; or about 52.10 percent of revenue expenditure.

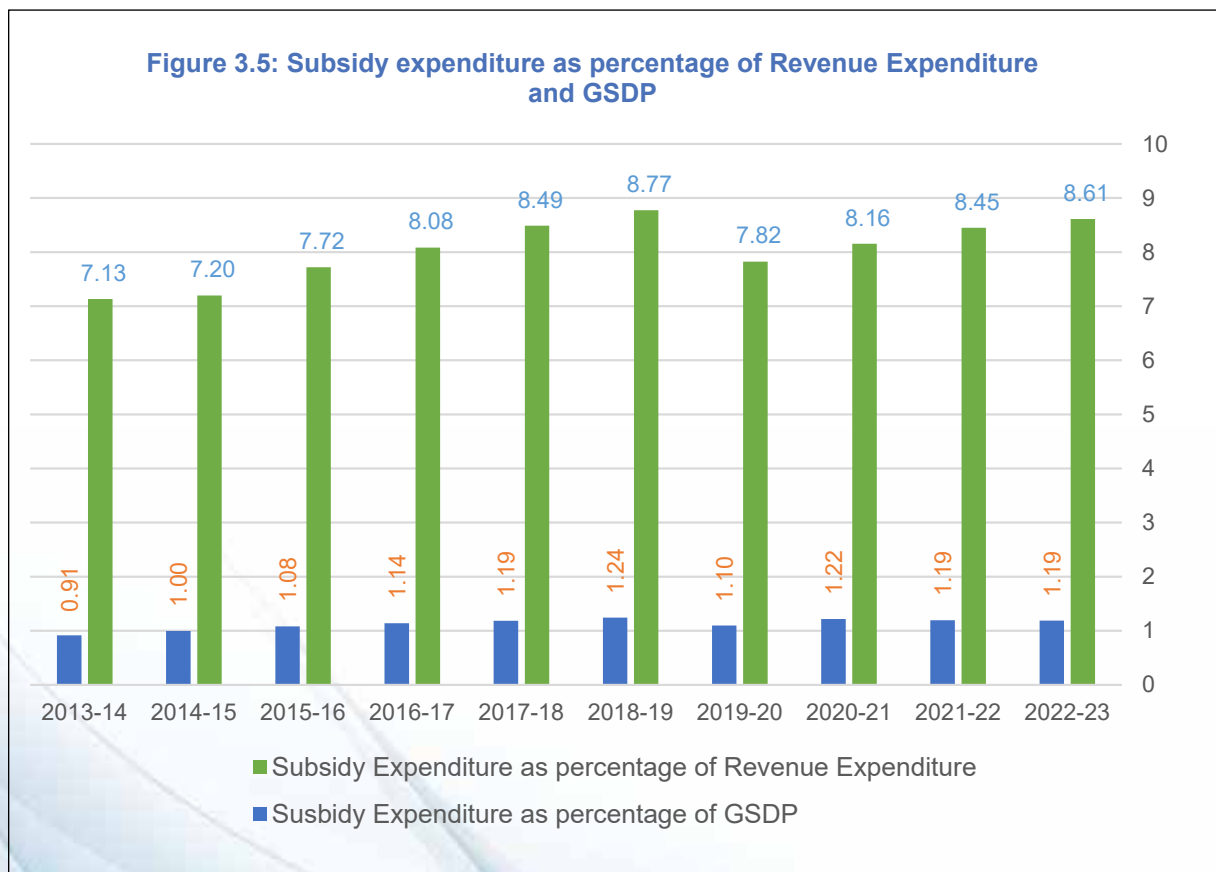
Table 3.4: Share of Committed Expenditure and Subsidies in FY 2022-23 (₹ crore)

2022-23	
Revenue Expenditure	35,95,736
Committed Expenditure & Subsidies	18,73,274
(1) Committed Expenditure	15,63,649
Salaries	6,65,351
Pensions	4,52,100
Interest	4,46,198
Percentage of Revenue Expenditure	43.49
(2) Expenditure on Subsidies	3,09,625
Subsidies	3,09,625
Percentage of Revenue Expenditure	8.61
Committed Expenditure & Subsidies as % of Revenue Expenditure	52.10

3.15 During the period 2013-14 to 2022-23, the share of committed expenditure has remained above 42 percent of the revenue expenditure and above 6 percent of the GSDP (except in 2013-14 and 2016-17).



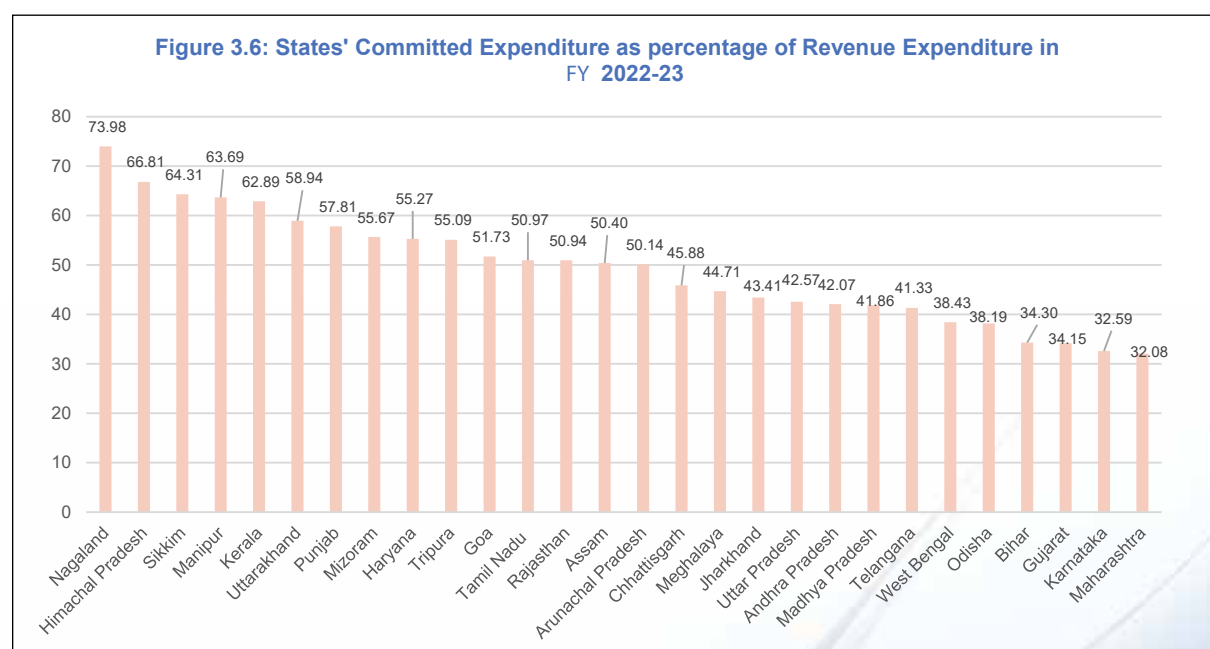
3.16 During the period 2016-17 to 2022-23, the share of subsidy expenditure has remained above eight percent of the revenue expenditure except in FY 2019-20 (7.82) and above one percent of the GSDP since FY 2015-16.



3.17 Committed expenditure on salaries, pensions and interest payment was ₹6,26,849 crore in FY 2013-14 for all the States, which went up to ₹15,63,649 crore in FY 2022-23. Expenditure on subsidy, which was ₹96,479 crore in FY 2013-14 for all the States went up to ₹3,09,625 crore for the States in FY 2022-23. Over the period 2013-14 to 2022-23, revenue expenditure increased by 2.66 times, committed expenditure increased by 2.49 times, and subsidy increased by 3.21 times. *Annexure 5* brings out the State-wise details of each component of Committed Expenditure for the 10 year period of 2013-14 to 2022-23.

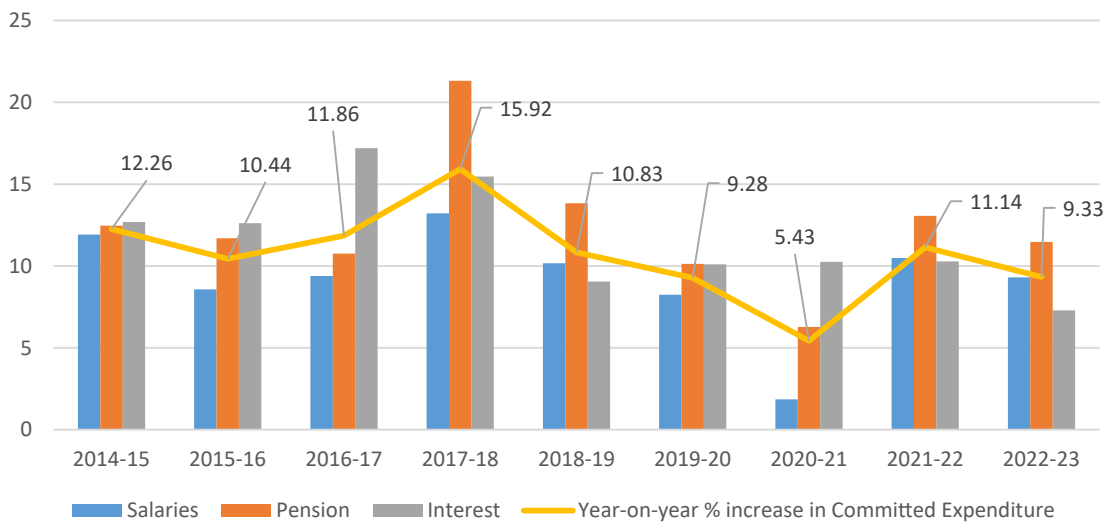
3.18 As depicted in Figure 3.6, in FY 2022-23, committed expenditure as percentage of revenue expenditure of the respective State varied from being as high as 74 percent for Nagaland to 32 percent for Maharashtra. In 15 States, committed expenditure was over 50 percent of their revenue expenditure in FY 2022-23. In seven States, committed expenditure was over 40 percent but less than 50 percent of their revenue expenditure and in six States committed expenditure was below 40 percent of their revenue expenditure in FY 2022-23.

3.19 Salaries constituted the largest component, followed by pensionary expenditure and then, by interest payment. This was the case in 2022-23 for 19 States. In nine States, however, interest payment was higher than pensionary expenditure (Andhra Pradesh, Gujarat, Haryana, Karnataka, Punjab, Rajasthan, Tamil Nadu, Telangana and West Bengal) indicating relatively higher debt servicing requirements. However, during the previous nine year period from FY 2013-14 to 2021-22, the interest payment was the second largest component of the committed expenditure after salaries.



3.20 Committed expenditure, combining the three components, increased on an average, by 10.72 percent year on year (Y-o-Y), highest being 15.92 percent in FY 2017-18 due to sharper increase in expenditure on Pensions and Salaries in that year.

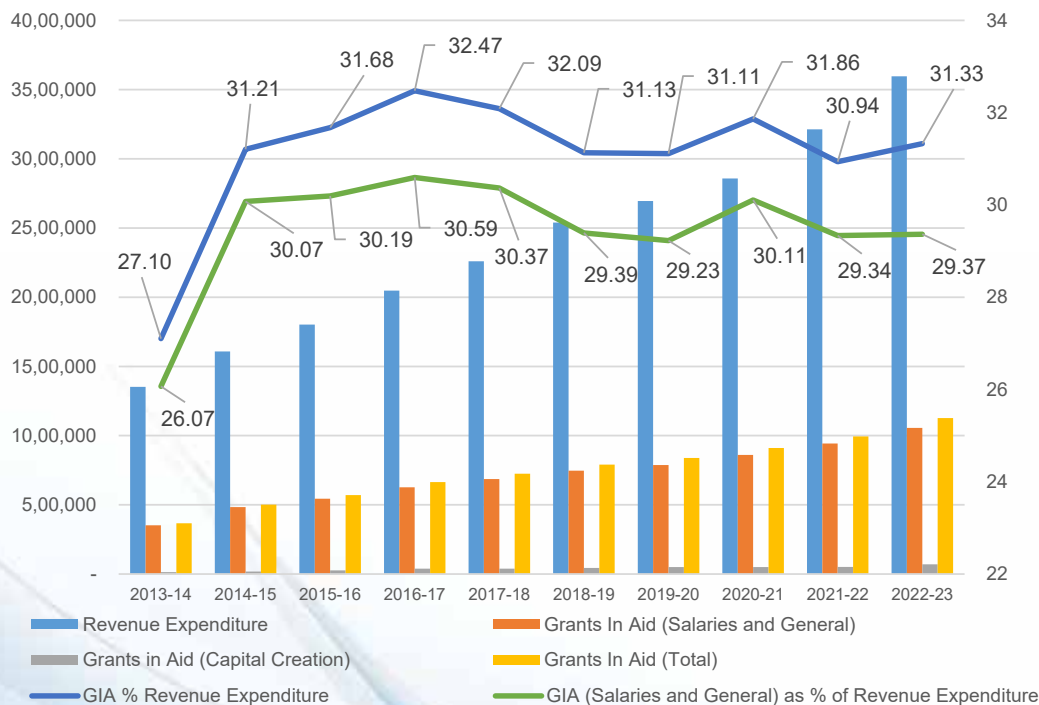
Figure 3.7: Year-on-Year percentage increase in Committed Expenditure and its components



Share of Grants-in-Aid by the States in Revenue Expenditure

3.21 Grants-in-aid are given by the States, among other, to Local Bodies, Public Sector Undertakings, Autonomous Bodies, other State parastatals, NGOs, etc. In FY 2022-23, total grants given by the States were ₹11,26,486 crore (₹10,55,918 crore for salary¹² and general purpose and ₹70,568 crore for capital purpose), which was 31.33 percent of the total revenue expenditure in FY 2022-23. Between 2013-14 to 2022-23, GIA constituted

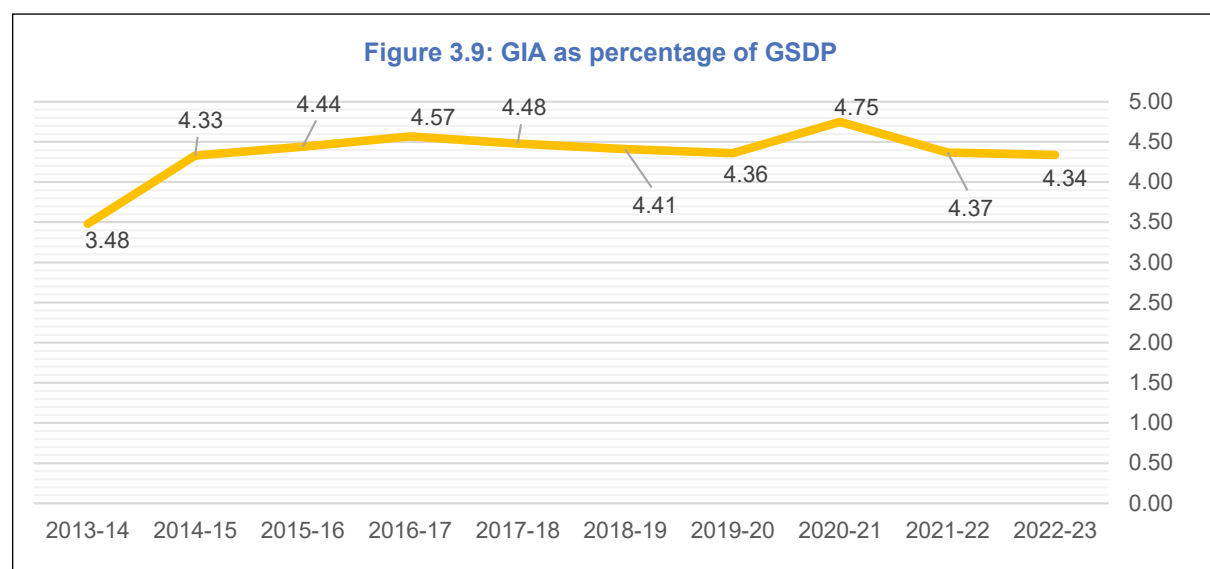
Figure 3.8: Share of GIA in Revenue Expenditure (₹ crore/percentage)



12 Some States operate one grants-in-aid head for all type of grants. Some operate grants-in-aid for general, grants-in-aid salaries and grants-in-aid for capital creation, while some States identify grants for salaries, general purpose and capital creation separately.

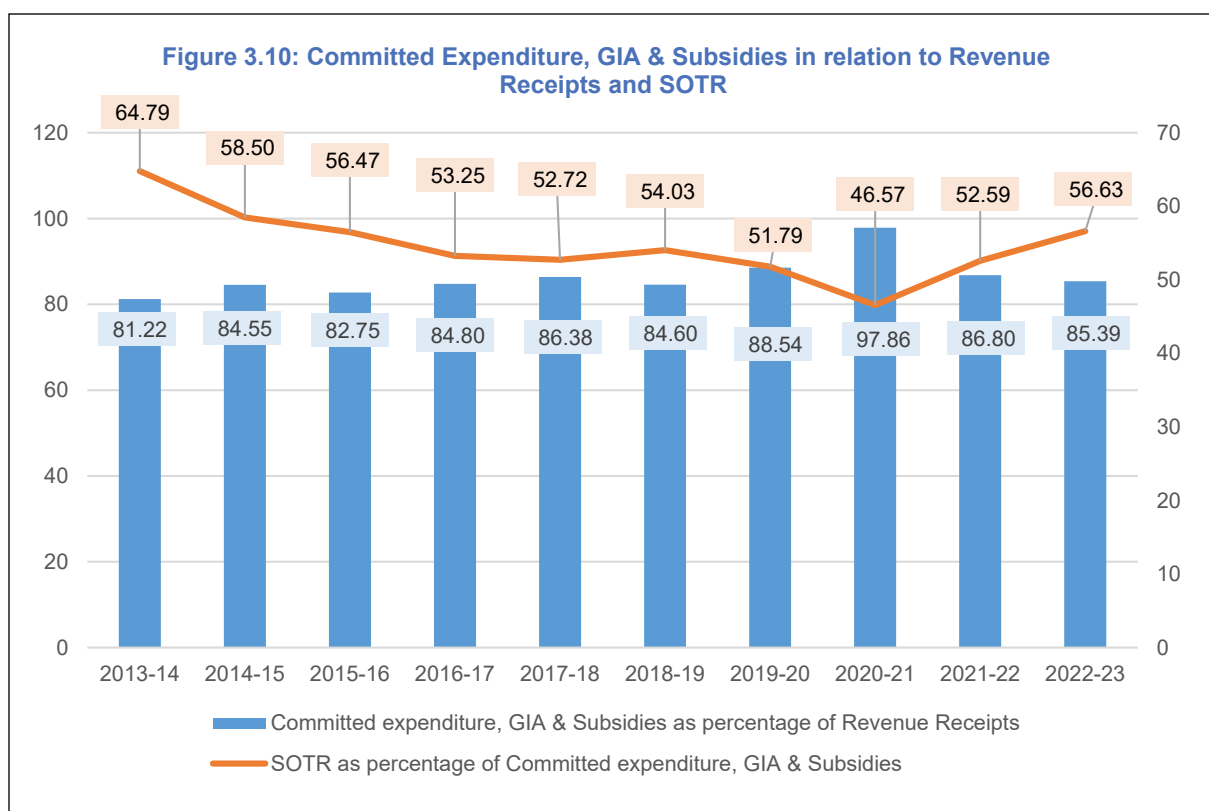
between 27 percent to 32 percent of the revenue expenditure. It increased from ₹3,66,628 crore in size in FY 2013-14 to ₹11,26,486 crore in FY 2022-23; 3.07 times, outpacing the increase in revenue expenditure of 2.66 times for the same period. In the 10 year period, grants-in-aid for general and salaries purposes ranged between 93 percent to 96 percent of the total grants.

3.22 Total GIA (salaries, general and capital) was 4.34 percent of the combined GSDP in FY 2022-23, compared with 3.48 percent in FY 2013-14. During the 10 year period, share of total GIA as percentage of GSDP has been above four percent in every year except in FY 2013-14.



Committed Expenditure, Grants-in-aid, Subsidies & Revenue Receipts

3.23 Committed expenditure, grants-in-aid (GIA) and subsidies are recurring expenditure of the States. It is important to examine whether the States have resource-capacity to absorb the expenditure, both in terms of their Own Tax Revenue (SOTR) as well as within the envelope of the total revenue receipts. A comparison of the total outgo, on account of committed expenditure, all types of GIA and subsidies, shows that the combined expenditure, on an average, was about 86 percent of the States total Revenue Receipts during the 10 year period of 2013 -14 to 2022-23, highest being 97.86 percent in 2020-21. SOTR of the States could meet only about 55 percent requirement of expenditure on these counts for 10 year period of 2013-14- to 2022-23. Committed expenditure and subsidies alone ranged between 102 percent (2013-14) to 134 percent (2020-21) of the SOTR in the 10 year period.



Chapter 4

Taxonomic Classification of Expenditure of the States

Taxonomic Classification of Expenditure of the States

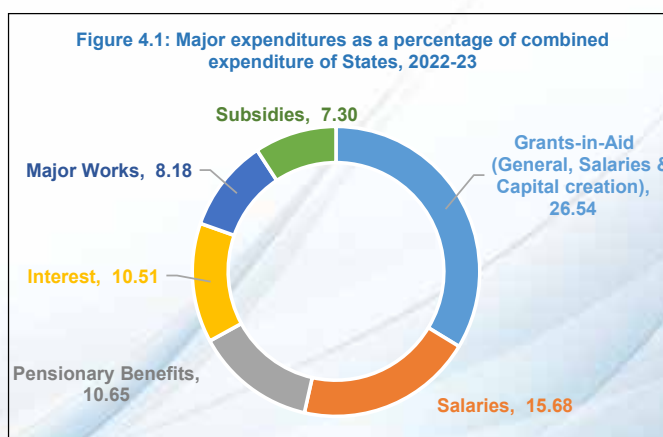
Taxonomic Classification of Expenditure

4.1 At the granular disaggregate level, expenditure of the State Governments can be presented taxonomically to depict the expenditure by Object Heads [also referred to as Primary Unit of Appropriation (PUA)]. The taxonomic presentation offers presentation of the expenditure grouped or classified in certain categories. The Object Head-wise expenditure could be grouped into Revenue and Capital Expenditure and further into Object Classes such as Compensation to Employees, Social Security of Employees, Goods and Services, Aid and Assistance, Non-Financial and Financial Assets, etc.

Expenditure of the States by Economic Categories

4.2 Government transactions are classified at both the functional and economic levels. Economic categories present expenditure figures at the lowest level of disaggregation and specify the purpose or object for which the expenditure has been made or identify the nature of expenses based on the economic processes involved. Salaries & Wages, Goods and Services, Social Security & Grants, Interest Payments and Acquisition of Assets, for instance, are economic classification. Under the economic classification, government transactions are further categorised into revenue, capital, and accounting adjustments, providing a comprehensive view of financial activities and ensuring transparency and accountability in the budgeting and financial reporting process. Economic categories or objects of expenditure are classified as per the object head of expenditure or the Primary Unit of Appropriation (PUA) for the purpose of budgeting and seeking legislative appropriation. This level of classification provides sanctity to budgetary control, as budget rules prescribe re-appropriation conditions in case of several PUA. Total expenditure of ₹42,43,920 crore in FY 2022-23 by the States is aggregation of expenditure classified under several PUA. *Annexure 10* provides details of taxonomic analysis of expenditure on Economic categories.

4.3 In FY 2022-23, expenditure under eight object heads namely, three types of grants-in-aid (General, Salaries & Capital creation), Salaries, Pensionary Benefits, Interest, Subsidies and Major Works, together involving an expenditure of ₹ 33,47,037 crore constituted 79 percent of the total expenditure and 12.89 percent of the GSDP.



Taxonomic depiction of the Expenditure by Economic Categories

4.4 The Union Government notified revised list of 61 object heads, which grouped the object of expenditure under eight Object Classes. 37 object heads under first five Object Classes were categorised under Revenue Expenditure, 17 object heads under two Object Class under Capital Expenditure and remaining seven object heads pertaining to the Object Class Accounting Adjustments. The object head classification in States is at variance with the Union Government classification notified on 16 December 2022 and effective from FY 2023-24. Few States have adopted the pattern/classification structure, enunciated by the Government of India, on the advice of the CAG of India.

4.5 In this publication on State Finances 2022-23, the expenditure under object heads is presented taxonomically¹³. For the purpose of comparison, in light of inter-state variance, in Table 4.1, the object heads operated by the States have been broadly grouped on the lines of new object classes notified by the Union Government.

Table 4.1: Expenditure as per economic classification taxonomy in FY 2022-23
(₹ crore)

#	Object Head	Amount^ (₹ crore)	Percentage of Total Expenditure	Total / Sub-total	Percentage of GSDP
Total Revenue Expenditure				35,95,736	
Total Capital expenditure				6,48,184	
Object Class I- Compensation to Employees				6,93,957	2.67
1	Salaries*	6,65,351	15.68		
2	Wages	24,473	0.58		
3	Medical Treatment	3,406	0.08		
4	Training Expenses	727	0.02		
Object Class II-Social Security of Employees				4,52,100	1.74
5	Pensionary Charges	4,52,100	10.65		
Object Class III - Goods and Services				1,90,590	0.73
6	Travel Expenses	4,051	0.10		
7	Office Expenses	15,215	0.36		
8	Rent, Rates and Taxes on Buildings	2,654	0.06		
9	Advertising, Printing and Publication	5,511	0.13		
10	Material and Supplies	38,092	0.90		
11	Cost of Ration	11,396	0.27		
12	Arms & Ammunition	223	0.01		
13	Fuels & Lubricants	3,457	0.08		
14	Minor Works (Civil & Electrical)	30,538	0.72		

*Allowances and LTC are part of salaries.

13 The categorisation reflected in Table is based on the expenditure reflected in the Finance Accounts. In light of variation in Object head structure among States, including absence of some of Object Heads in some States, the nature of booking may not be identical in some Object heads.

#	Object Head	Amount^ (₹ crore)	Percentage of Total Expenditure	Total / Sub-total	Percentage of GSDP
15	Repair & Maintenance	24,881	0.59		
16	Scholarship, Stipend & Prof. Services	54,573	1.29		
Object Class IV- Aid and Assistance				14,36,111	5.53
17	Grants-in-aid (General and Salaries)	10,55,918	24.88		
18	Grants-in-aid (Capital Assets)	70,568	1.66		
19	Subsidies	3,09,625	7.30		
Object Class V-Misc. Revenue Expenditure				4,46,198	1.72
20	Interest Payments	4,46,198	10.51		
Object Class VI - Non-Financial Assets (Fixed and Intangible Assets)				3,60,437	1.39
21	Machinery and Equipment	10,510	0.25		
22	Major Works	3,47,277	8.18		
23	Motor Vehicle	2,650	0.06		
Object Class VII- Financial Assets				1,59,294	0.61
24	Investment	90,471	2.13		
25	Loans and Advances	68,823	1.62		
Expenditure of other object heads				5,96,856	2.30
26	Other object heads (Revenue + Capital)	5,96,856	14.06		
Object Class VIII- Accounting Adjustments				(-)91,623	(-)0.35
27	Deduct recoveries (Revenue + Capital)	(-)91,623	(-)2.16		
			Total**	42,43,920	
			GSDP	2,59,57,705	

** Repayment of debt has not been included

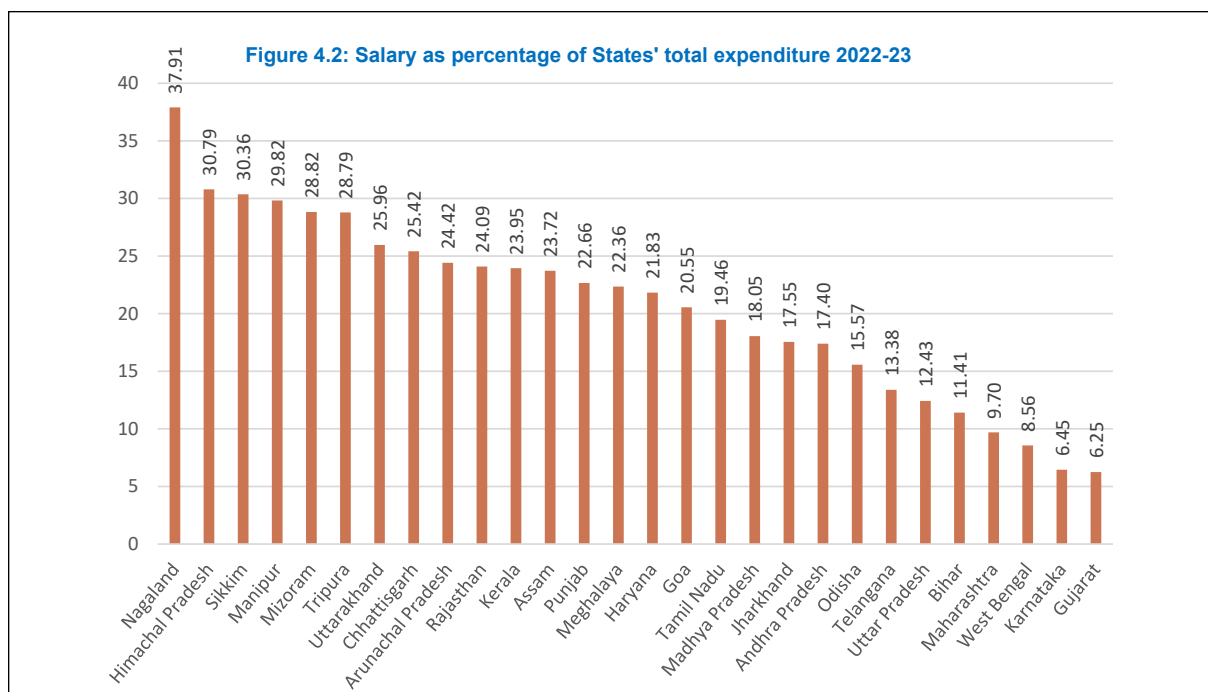
^The expenditure under Object heads is on gross basis. The deduct recoveries of all Object heads have been depicted separately at SI No 27.

Expenditure of States by individual Economic Category

Salaries¹⁴

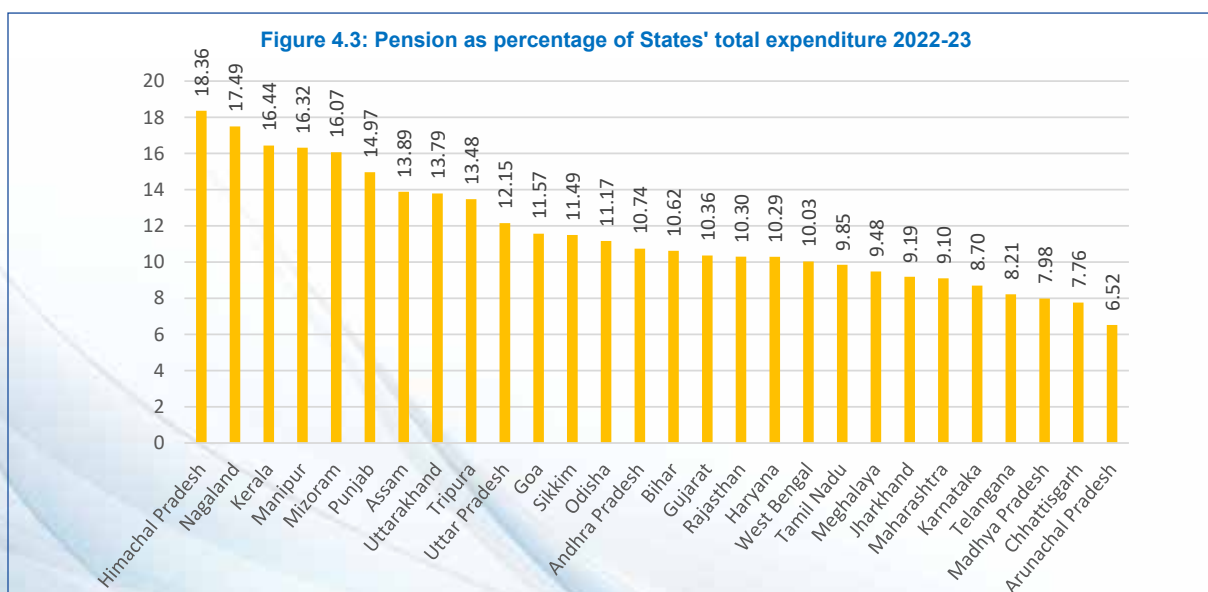
4.6 Generally, salaries include pay and allowances of Government personnel, together with expenditure on items like honorarium and leave encashment on LTC. In FY 2022-23, 16 States, Nagaland, Himachal Pradesh, Sikkim, Manipur, Mizoram, Tripura, Uttarakhand, Chhattisgarh, Arunachal Pradesh, Rajasthan, Kerala, Assam, Punjab, Meghalaya, Haryana, and Goa spent more than 20 percent of their total budgetary spending (revenue and capital) on salaries. In four States namely, Gujarat, Karnataka, West Bengal and Maharashtra, expenditure on salaries was less than 10 percent of their respective total expenditure.

14 Salaries booked in object head Grants-in-aid (Salaries) is not included here.



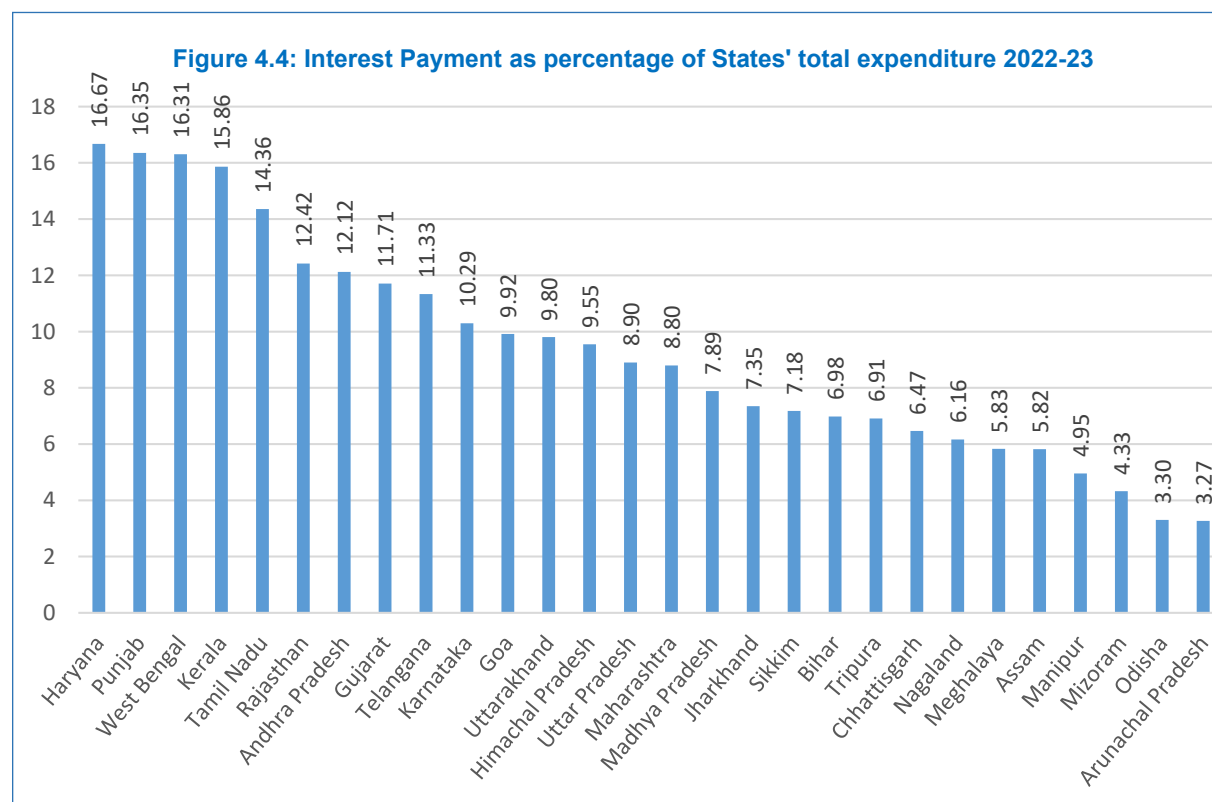
Pension

4.7 Pension charges generally include all pensionary benefits such as pensions and gratuity for Government employees, Members of Legislative Assemblies and freedom fighters, contributions to service and contributory provident funds, leave encashment on retirement, death or termination, and Government's contribution under the National Pension System (NPS)/Unified Pension Scheme (UPS). In FY 2022-23, five States namely, Himachal Pradesh, Nagaland, Kerala, Manipur, and Mizoram spent 15 percent or more of their respective total expenditure on pension. In 14 States namely, Punjab, Assam, Uttarakhand, Tripura, Uttar Pradesh, Goa, Sikkim, Odisha, Andhra Pradesh, Bihar, Gujarat, Rajasthan, Haryana, and West Bengal, expenditure on pension payments was between 10 - 15 percent of their total expenditure.



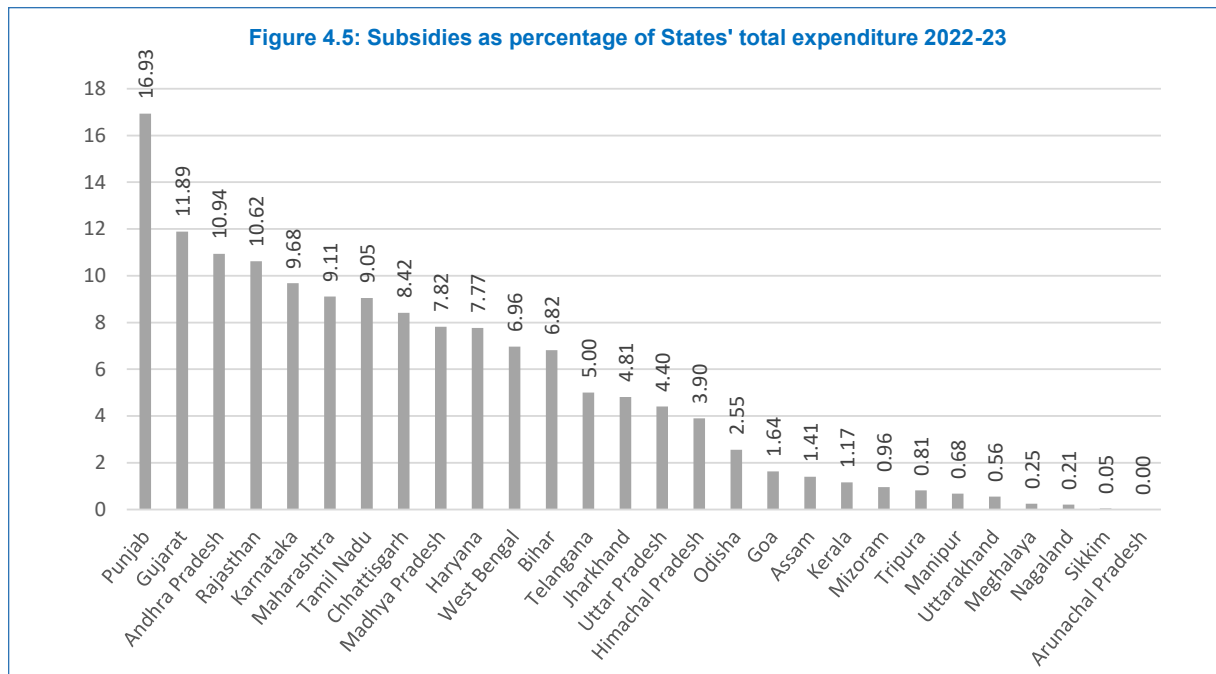
Interest Payment

4.8 Generally, Interest payments include payment of interest on borrowings and other liabilities of the State Governments. In FY 2022-23, 10 States, Haryana, Punjab, West Bengal, Kerala, Tamil Nadu, Rajasthan, Andhra Pradesh, Gujarat, Telangana, and Karnataka spent more than 10 percent of their respective total expenditure on interest payment. In Arunachal Pradesh, Odisha, Mizoram, and Manipur, interest payment was less than five percent of their total expenditure.



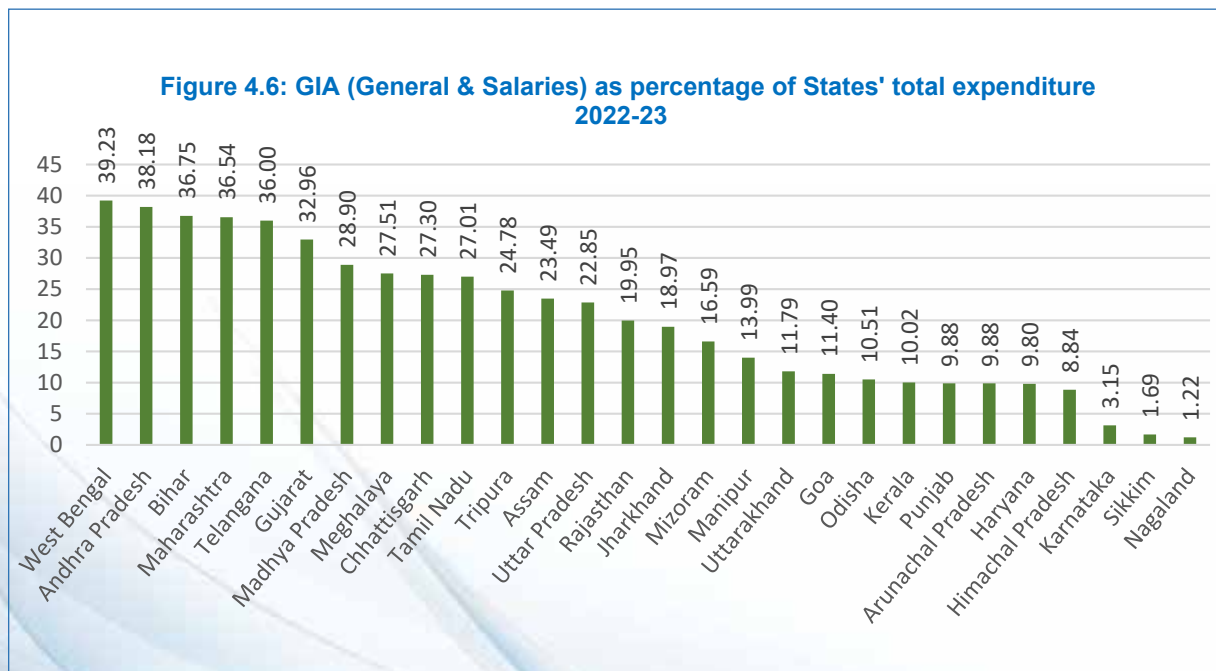
Subsidies

4.9 This generally includes subsidies released under various schemes of the State Governments. In FY 2022-23, four States, Punjab, Gujarat, Andhra Pradesh, and Rajasthan spent more than 10 percent of their total expenditure on subsidies; highest being 17 percent by Punjab. In 10 States namely, Sikkim, Nagaland, Meghalaya, Uttarakhand, Manipur, Tripura, Mizoram, Kerala, Assam, and Goa expenditure on subsidy was less than two percent of their respective total expenditure. Arunachal Pradesh reported no expenditure on subsidy.



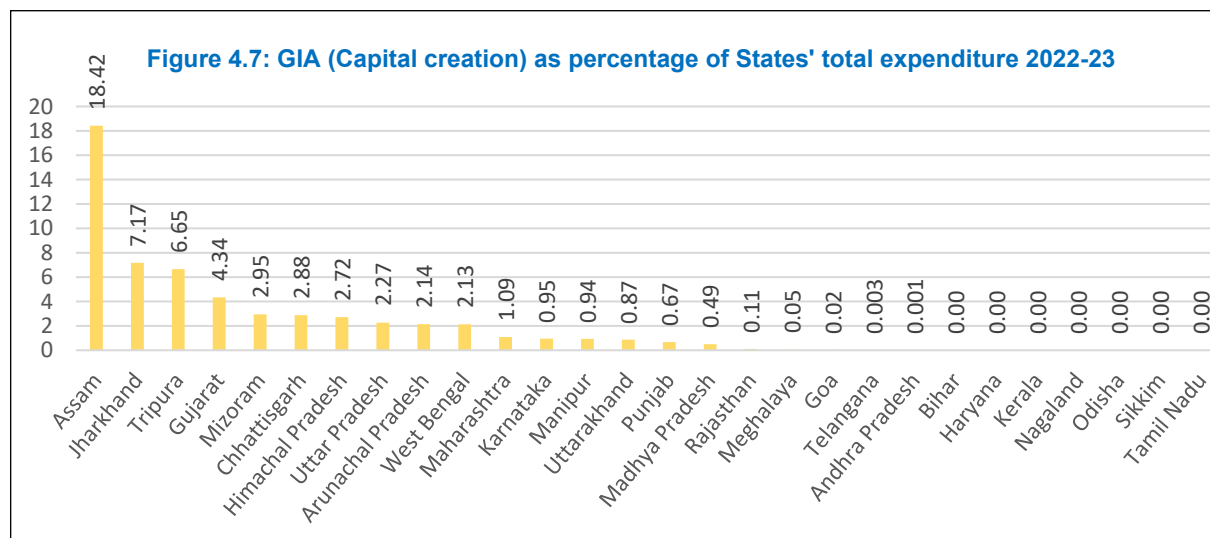
Grants-in-Aid (General & Salaries)

4.10 The expenditure includes Grants-in-Aid (GIA) for payment of salaries to employees of grantee bodies and all other type of grants, excluding grants for creation of Capital assets. Six States namely, West Bengal, Andhra Pradesh, Bihar, Maharashtra, Telangana, and Gujarat spent 31-40 percent of their total expenditure on grants-in-aid (General & Salaries). In another seven States, namely, Madhya Pradesh, Meghalaya, Chhattisgarh, Tamil Nadu, Tripura, Assam, and Uttar Pradesh, GIA (General & Salaries) constituted about 20-30 percent of their respective total expenditure.



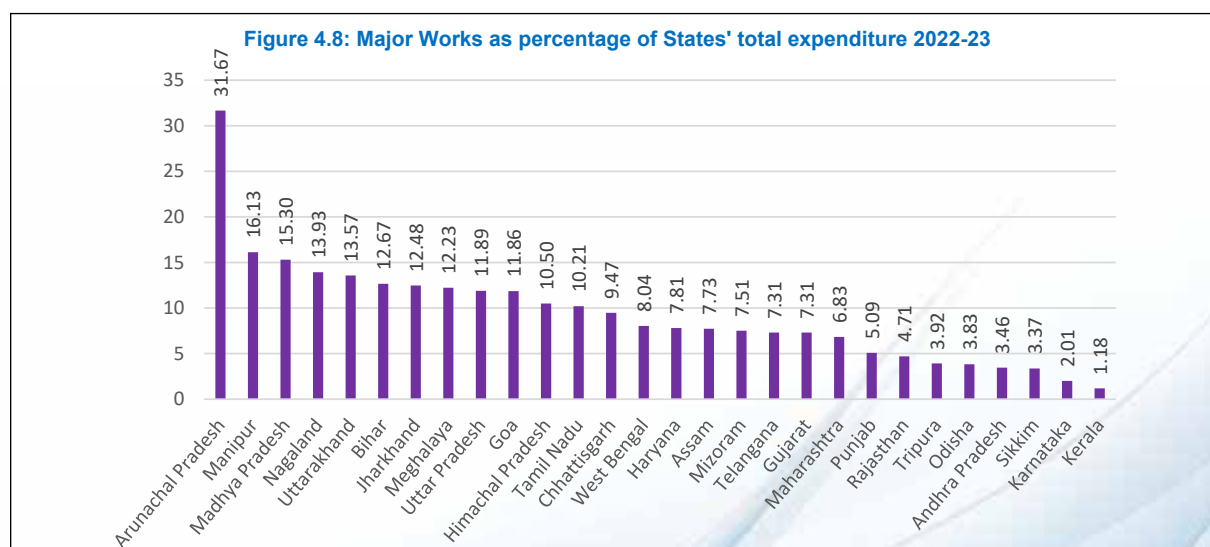
Grants-in-Aid (Capital creation)¹⁵

4.11 Generally, it includes Grants-in-aid released for creation of capital assets, including viability gap funding on projects. Only three States namely, Assam (18.42 percent), Jharkhand (7.17 percent) and Tripura (6.65 percent) spent five percent or more of their expenditure on grants for capital creation. Sikkim did not operate the Grants-in-Aid (Capital creation) object head during the FY 2022-23.



Major Works

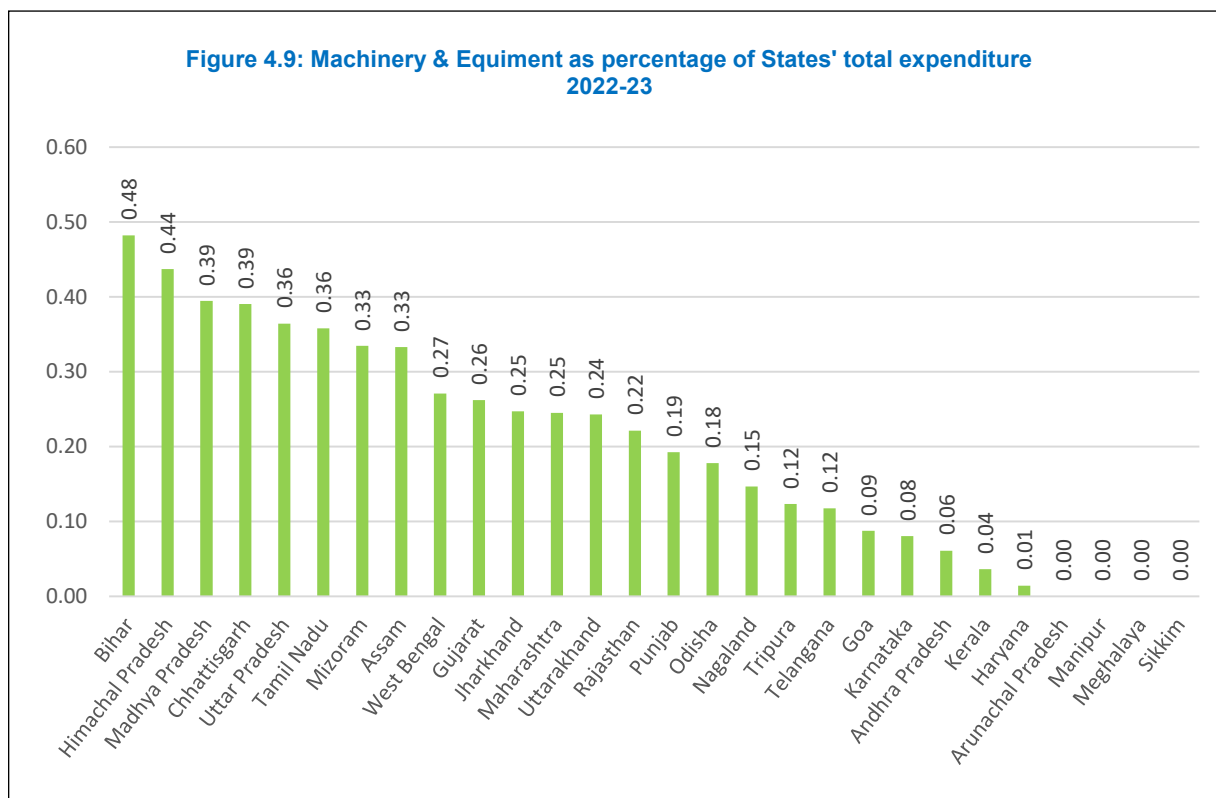
4.12 Generally, this head includes expenditure incurred with reference to financial limits of classification of major works prescribed in Public Works Account Code, including costs of acquisition of land and structures. Spending on Major Works was 8.18 percent of the total expenditure in FY 2022-23. Arunachal Pradesh spent about 32 percent of its total expenditure on Major Works. 11 other States namely, Manipur, Madhya Pradesh, Nagaland, Uttarakhand, Bihar, Jharkhand, Meghalaya, Uttar Pradesh, Goa, Himachal Pradesh, and Tamil Nadu spent more than 10 percent on Major Works.



¹⁵ In Tamil Nadu, Odisha, Nagaland, Kerala, Haryana and Bihar, the expenditure on grants for creation of capital assets is included in the object head Grants-in-Aid (General & Salaries).

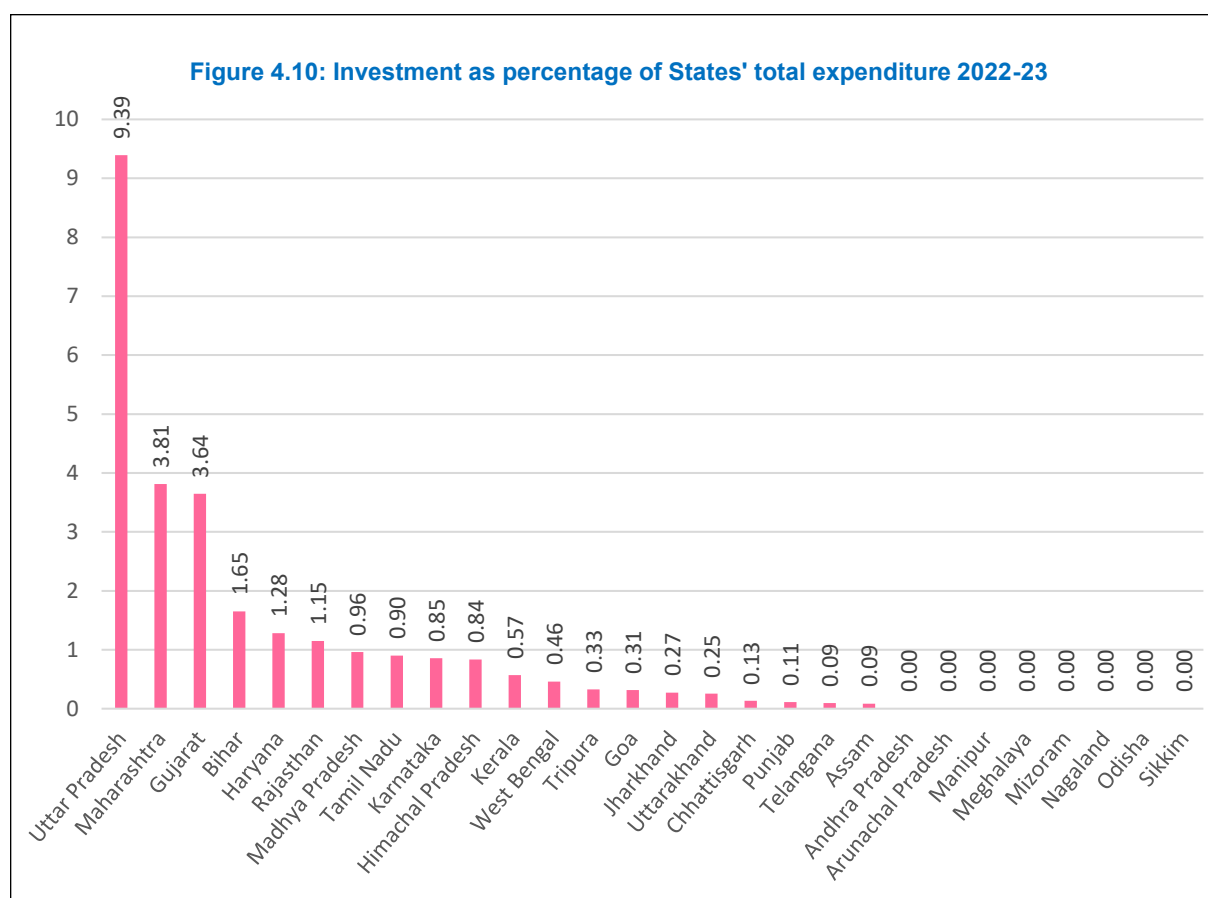
Machinery and Equipment

4.13 It generally includes procurement of machinery and equipment, apparatus, etc., other than those required for the running of an office and special tools & plants acquired for specific works. In FY 2022-23, an amount of ₹10,510 crore or 0.25 percent of the total expenditure was on Machinery and Equipment. Only four States namely, Bihar (₹1,049 crore), Maharashtra (₹1,162 crore), Tamil Nadu (₹1,169 crore) and Uttar Pradesh (₹1,760 crore) spent more than ₹1,000 crore on this head; 14 States, namely Odisha, Punjab, Telangana, Karnataka, Himachal Pradesh, Jharkhand, Andhra Pradesh, Uttarakhand, Kerala, Mizoram, Tripura, Nagaland, Haryana, and Goa spent less than ₹300 crore. Four States, namely Arunachal Pradesh, Manipur, Meghalaya and Sikkim did not incur any expenditure on Machinery and Equipment during the year.



Investment

4.14 Generally, it includes investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment. In FY 2022-23, States made an investment of ₹90,471 crore, of which substantial amount was spent by Uttar Pradesh (₹45,379 crore), Maharashtra (₹18,067 crore), and Gujarat (₹7,891 crore).



Chapter 5

Public Debt and Public Account Liabilities

Public Debt and Public Account Liabilities

Public Debt and Public Account Liabilities

- 5.1** The Consolidated Fund of a State, being the primary account of Government's money, bears liability towards public debt and other liabilities of the State. State Governments raise funds from domestic market, banks and financial institutions. This includes loans raised from open market through securities / treasury bills / bonds, etc., loans from State Bank of India and other Banks, Ways and Means Advances (WMA) from Reserve Bank of India and loans from financial institutions, such as Life Insurance Corporation of India (LIC), National Bank for Agriculture and Rural Development (NABARD), National Cooperative Development Corporation (NCDC), Housing Development Finance Corporation (HDFC), National Housing Bank (NHB), Housing and Urban Development Corporation (HUDCO), etc. The State Governments receive loans and advances, including back-to-back external loans and loans from the National Small Saving Fund (NSSF) from the Government of India, to be repaid as per the terms and conditions. This creates public debt with twin liability of repayment of the debt and payment of interest thereon. Both are charged on the Consolidated Fund of the State. While the open market debt is an internal debt of the State Government, loans and advances from the Government of India are intra-government liability, i.e., liability of the State towards the Union Government.
- 5.2** Public Account of a State is a fund to which all other public moneys received by or on behalf of the Government is credited. Public Account liability arises on account of Small Savings and Provident Funds, Reserve Funds bearing Interest, Reserve Funds not bearing Interest, Deposits bearing Interest, Deposits not bearing Interest, and other balances. The Consolidated Fund of a State is liable to pay interest on Reserve Funds and Deposits, as applicable.
- 5.3** Reporting of debt and liability may vary in different jurisdictions. For example, debt / liability may be reported net of Cash Balance¹⁶ or net of intra-governmental liability¹⁷. State Governments report debt stock as aggregate without any netting. The public debt of the Government of India¹⁸ and the State Governments is reported at Face Value. The State Governments do not have the risk of debt variation on account of exchange rate variation.

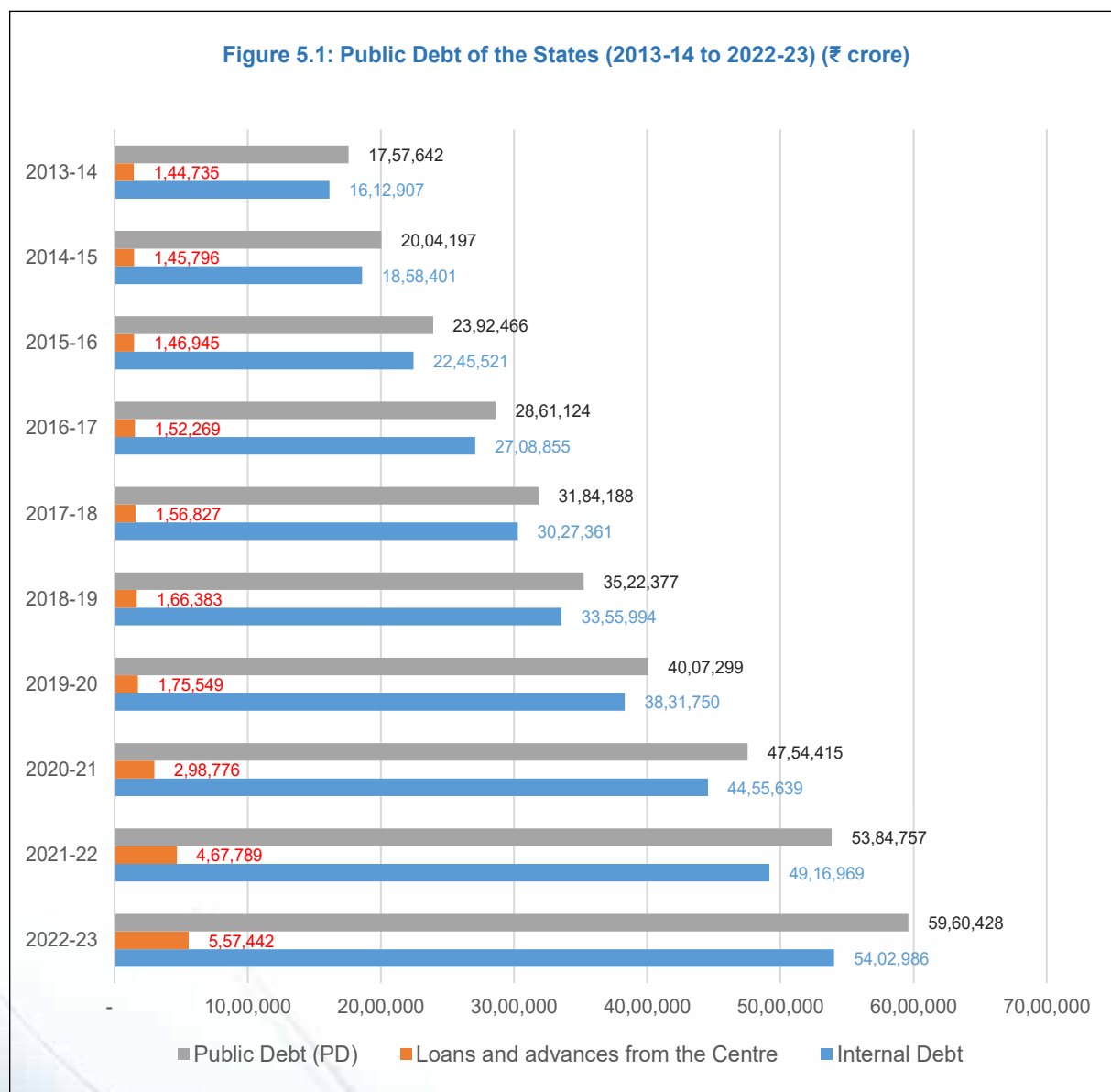
16 As is done by the Government of India for fiscal responsibility purpose. CAG's Report No. 1 of 2024 for the year 2021-22, Compliance of FRBM Act, 2003, page 5.

17 For example, USA federal government under its 'Debt-To-The-Penny' daily debt reporting, reports public debt and also, intra-governmental holdings (<https://fiscaldata.treasury.gov/datasets/debt-to-the-penny/debt-to-the-penny>). On the other hand, Government of the Philippines reports both aggregate debt as well as debt net of intra-governmental holdings (Nandini Vijayaraghavan: India's effective sovereign debt overstated, Financial Express, October 22, 2024)

18 Government of India discloses debt valued at exchange rate at the closing day of the financial year.

Public Debt

5.4 Total Public Debt (Internal Debt¹⁹ and Loans and Advances from the Government of India) of all the 28 State Governments²⁰ was ₹59,60,428 crore at the end of FY 2022-23, which was 22.96 percent of their combined GSDP²¹ of ₹ 2,59,57,705 crore. If the Intra-Governmental borrowings of the States (loans and advances from the Government of India) of ₹5,57,442 crore is shown separately, then internal debt was 20.81 percent of the GSDP and loans and advances from the Government of India were 2.15 percent of the GSDP. Compared with the total public debt of the States in 2013-14 of ₹17,57,642 crore, debt in FY 2022-23 has increased by 3.39 times and from 16.66 percent of GSDP to



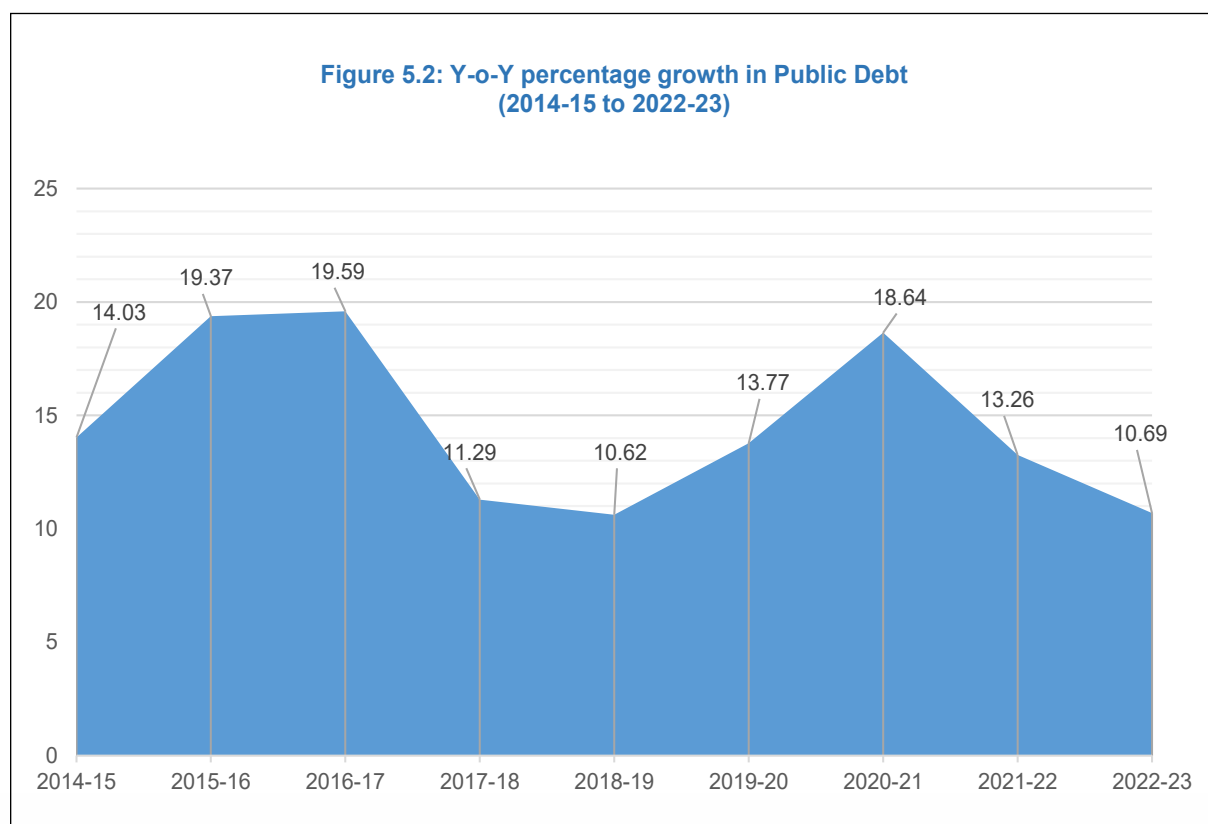
19 Includes outstanding Ways and Means Advances (Manipur - ₹453.65 crore and Nagaland - ₹222.03 crore) taken from RBI, which requires to be repaid during the same financial year.

20 The un-apportioned debt with regard to the States, which were re-organized (Andhra and Telangana, UP and Uttarakhand, MP and Chhattisgarh) have been included in the erstwhile parent State. The debt also includes back-to-back loans received by the States, which are in lieu of the GST compensation and States are not liable to repay, as this is met from the GST Compensation Cess / Fund. Loans and advances from the Centre would be less by that amount. However, the Public Debt does not include off budget borrowings of the State.

21 States total debt in 2022-23 was 22.17 percent of GDP of ₹2,68,90,473 crore

22.96 percent of GSDP. Loans and advances from the Government of India have ranged between 0.91 percent of GSDP (FY 2019-20) to 2.15 percent of the GSDP (FY 2022-23). The marked increase in Loans and Advances from the Centre during FYs 2020-21 to 2022-23, was mainly on account of (i) Back- to-Back Loans to States/UTs in lieu of GST Compensation Shortfall amounting to ₹2,69,208 crore, and (ii) Special Assistance as Loan to States for Capital Expenditure amounting to ₹1,07,211 crore. *Annexure 11* brings out the State-wise trend of Public Debt and Public Account Liability during the 10 year period.

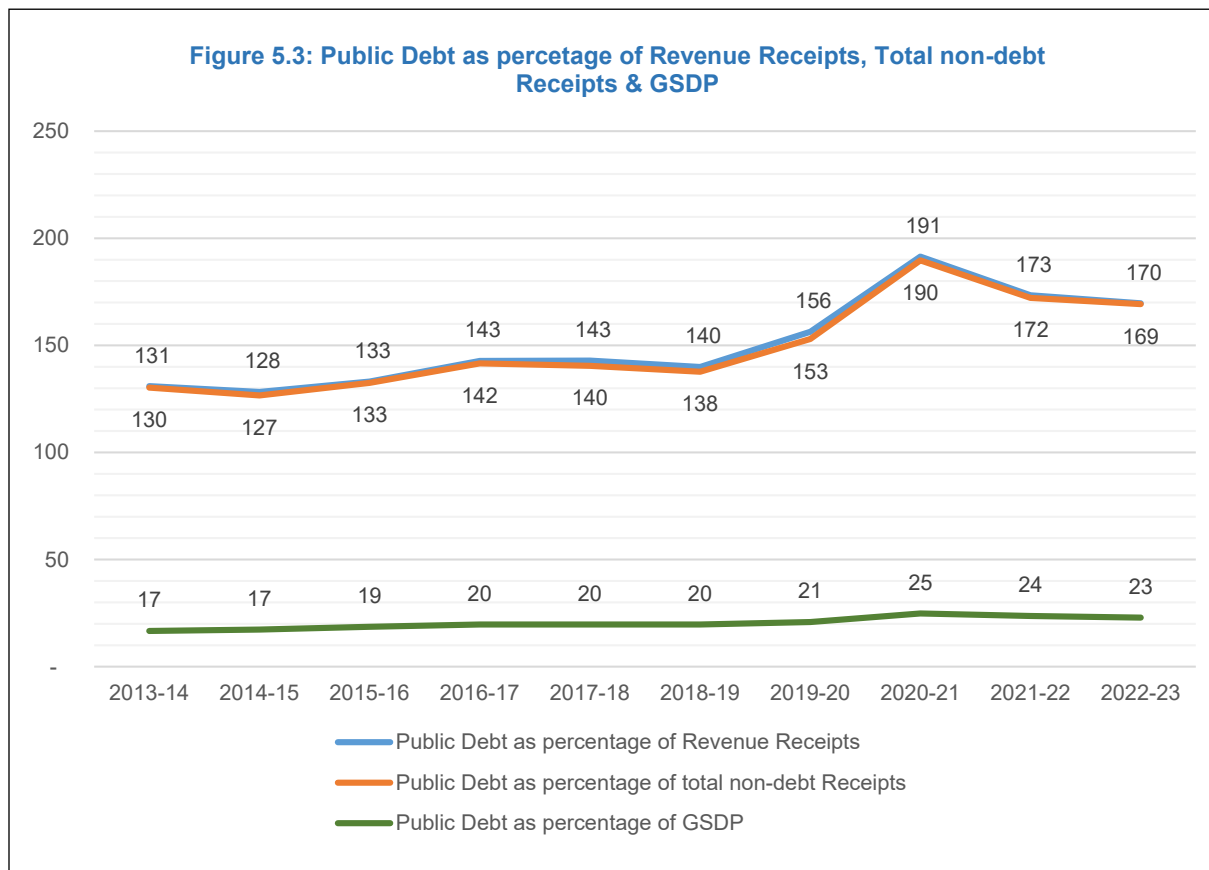
- 5.5** Between 2013-14 to 2022-23, there is no uniform pattern in Y-o-Y growth of public debt of the States. In some years, the growth was around 11 percent, as in FY 2022-23 and in some other years, about 19 percent, as in FY 2015-16, FY 2016-17 and FY 2020-21.



- 5.6** A comparison of the public debt of the States with their revenue receipts as well as non-debt total receipts and GSDP suggests that public debt as percentage of revenue receipts has ranged between 128 percent (FY 2014-15) to 191 percent (FY 2020-21) and as percentage of total non-debt receipts²² has ranged between 127 to 190 percent for the same period. On an average, public debt of the States has been about 150 percent of their revenue receipts / total non-debt receipts. Similarly, public debt has ranged between 17 - 25 percent of the GSDP and on an average, 20 percent of the GSDP. The marked increase of 4 percent, from 21 percent of GSDP in FY 2019-20 to 25 percent in

²² Revenue receipts, miscellaneous capital receipts and recovery of loans and advances.

FY 2020-21 is attributable to decrease in GSDP in FY 2020-21 being COVID year. The increase in loans from the Union Government during the period 2020-21 to 2022-23 was on account of Back-to-Back Loans in lieu of GST Compensation Shortfall and Special Assistance as Loan to States for Capital Expenditure.

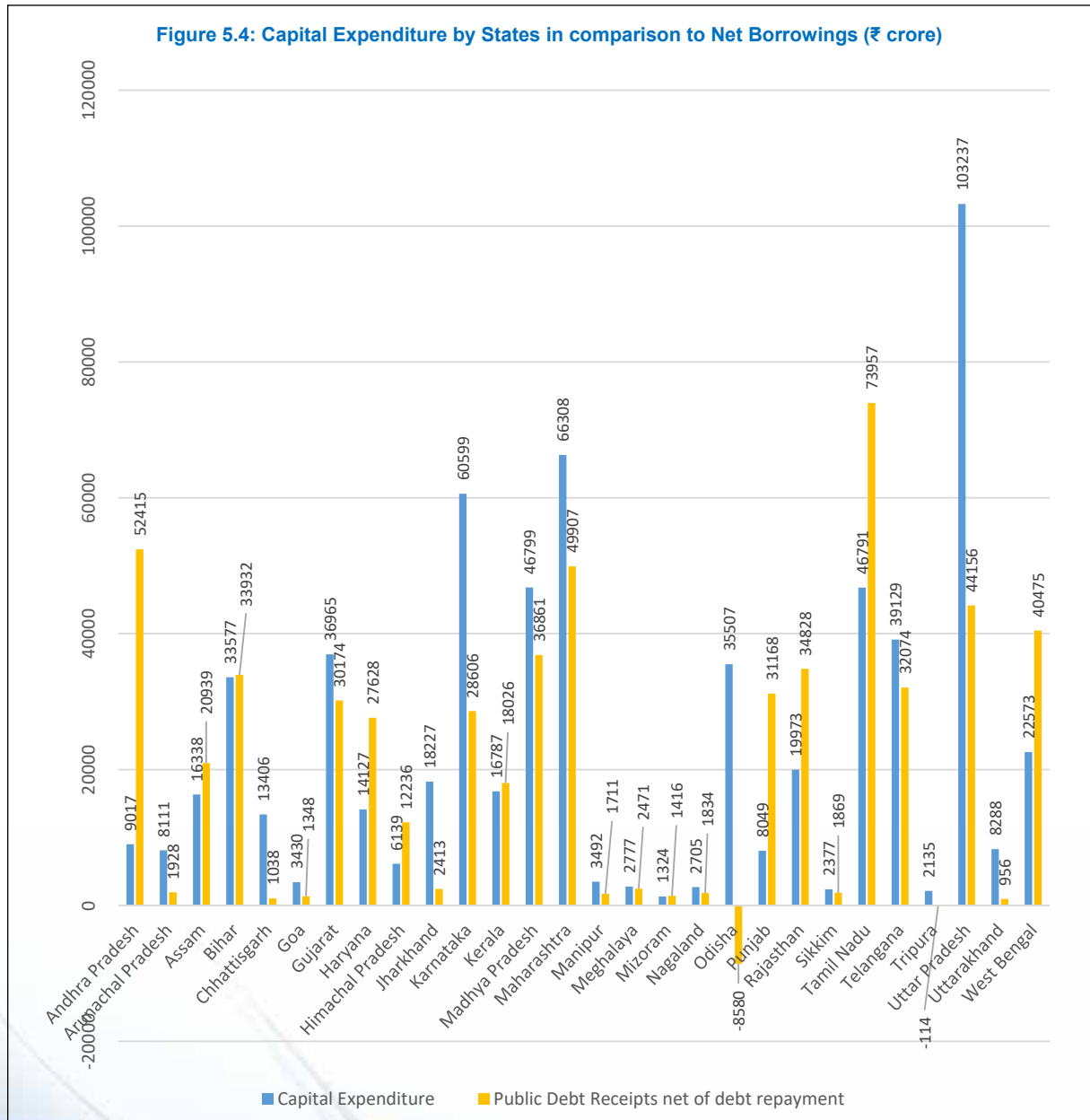


5.7 The Golden Rule of Borrowing suggests that a Government should borrow only to invest or capitalise and not to meet its operating cost/current spending. Net borrowings during a year reflect the difference between gross borrowings and repayments made. A comparison of the capital expenditure and net receipt of public debt by the States in FY 2022-23 suggests that in 11 States (Andhra Pradesh, Assam, Bihar, Haryana, Himachal Pradesh, Kerala, Mizoram, Punjab, Rajasthan, Tamil Nadu, and West Bengal), capital expenditure was less than the net public debt receipts. This could be due to part of debt receipts meeting the revenue deficit. In the case of Andhra Pradesh and Punjab, capital expenditure was as low as 17 percent and 26 percent of the net borrowings and in the case of Haryana and Himachal Pradesh, about 50 percent.

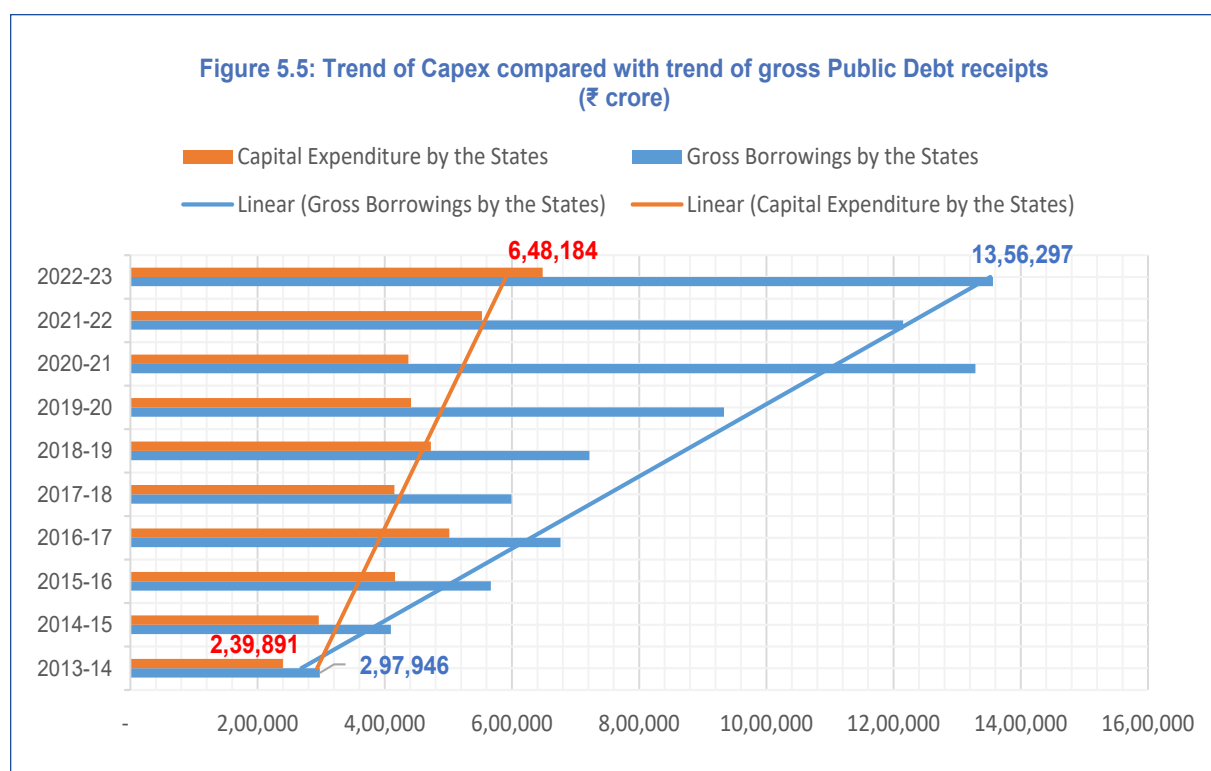
Table 5.1: Capital Expenditure as percentage of Public Debt Receipts, Net of Repayment (₹ crore): 2022-23

States	Public Debt Receipts net of repayment	Capital Expenditure inclusive of Loans and Advances (Capex)	Capital Expenditure without Loans and Advances (CE)	Capex (Column 3) as percentage of Column (2)	CE (Column 4) as percentage of Column (2)
1	2	3	4	5	6
Andhra Pradesh	52,415	9,017	7,244	17.20	13.82
Arunachal Pradesh	1,928	8,111	8,107	420.58	420.41
Assam	20,939	16,338	15,998	78.02	76.40
Bihar	33,932	33,577	31,520	98.95	92.89
Chhattisgarh	1,038	13,406	13,320	1291.52	1,283.24
Goa	1,348	3,430	3,425	254.36	254.04
Gujarat	30,174	36,965	35,499	122.51	117.65
Haryana	27,628	14,127	11,665	51.13	42.22
Himachal Pradesh	12,236	6,139	6,029	50.18	49.27
Jharkhand	2,413	18,227	14,016	755.41	580.88
Karnataka	28,606	60,599	57,348	211.84	200.47
Kerala	18,026	16,787	13,997	93.13	77.64
Madhya Pradesh	36,861	46,799	44,438	126.96	120.56
Maharashtra	49,907	66,308	61,644	132.86	123.52
Manipur	1,711	3,492	3,484	204.09	203.65
Meghalaya	2,471	2,777	2,742	112.37	110.97
Mizoram	1,416	1,324	1,322	93.49	93.34
Nagaland	1,834	2,705	2,704	147.44	147.42
Odisha	(-) 8,580	35,507	33,349	-	-
Punjab	31,168	8,049	6,667	25.82	21.39
Rajasthan	34,828	19,973	19,798	57.35	56.85
Sikkim	1,869	2,377	2,377	127.17	127.15
Tamil Nadu	73,957	46,791	39,530	63.27	53.45
Telangana	32,074	39,129	17,881	122.00	55.75
Tripura	(-)114	2,135	2,025	-	-
Uttar Pradesh	44,156	1,03,237	93,028	233.80	210.68
Uttarakhand	956	8,288	8,195	866.69	856.90
West Bengal	40,475	22,573	22,009	55.77	54.38

5.8 Figure 5.4 depicts the gap between net borrowings and capital expenditure in the case of Andhra Pradesh, Punjab, Haryana and Himachal Pradesh. Odisha and Tripura borrowed less than their repayment of debt and they incurred capital expenditure from their own resources also. In the case of 15 States namely, Arunachal Pradesh, Chhattisgarh, Goa, Gujarat, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Nagaland, Sikkim, Telangana, Uttar Pradesh and Uttarakhand, capital expenditure was more than the net borrowing, indicating borrowings are being applied for capital expenditure.



5.9 A comparison of capital expenditure with gross debt receipts in Figure 5.5 suggests that the gap between level of borrowing and capital expenditure has widened between 2013-14 to 2022-23, because debt receipts were used for financing revenue deficit also by the States, since many of the States finances continued to remain in revenue deficit during the 10 years period.



5.10 In FY 2022-23, total public debt receipts were ₹13,56,297 crore. Total public debt repayment was ₹7,80,621 crore by all the States, which means public debt receipts, net of debt repayment, were ₹5,84,370 crore. 12 States were in revenue deficit. Among 16 revenue surplus States, Odisha and Tripura made part repayment of debt from their own revenues, as their borrowings in FY 2022-23 were less than their repayment. The net public debt receipts, minus revenue deficit for deficit States (excluding Odisha and Tripura) of ₹3,61,722 crore, were available with the States. Table 5.2 depicts the position.

Table 5.2: Debt Receipts, Repayments & Net Borrowing available (₹ crore)

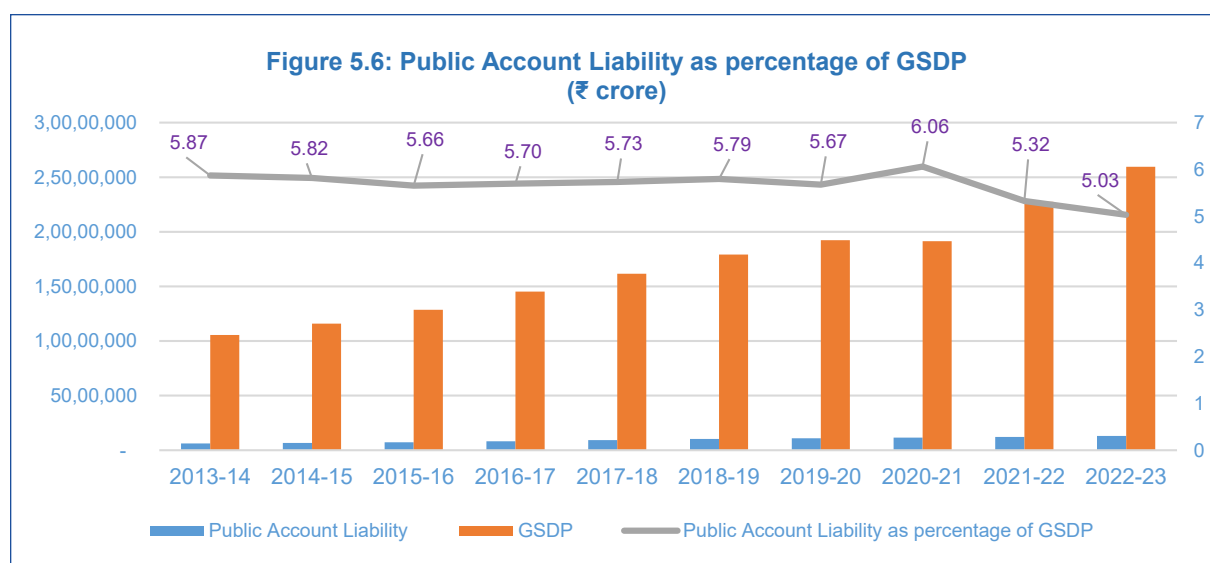
States	Revenue Deficit (-) / Surplus (+)	Public Debt Receipts	Public Debt Repayment	Public Debt Receipts, net of repayment	Net Public Debt Receipts, net of Revenue Deficit
1	2	3	4	5(3-4)	6(5-2)
Andhra Pradesh	-43,488	1,86,024	1,33,609	52,415	8,927
Arunachal Pradesh	6,370	2,480	551	1,928	1,928
Assam	-12,072	28,270	7,331	20,939	8,867
Bihar	-11,288	48,284	14,351	33,932	22,644
Chhattisgarh	8,592	10,639	9,601	1,038	1,038
Goa	2,399	2,628	1,279	1,348	1,348
Gujarat	19,865	52,333	22,159	30,174	30,174
Haryana	-17,212	80,649	53,021	27,628	10,417

States	Revenue Deficit (-) / Surplus (+)	Public Debt Receipts	Public Debt Repayment	Public Debt Receipts, net of repayment	Net Public Debt Receipts, net of Revenue Deficit
Himachal Pradesh	-6,336	22,372	10,136	12,236	5,900
Jharkhand	13,564	9,142	6,729	2,413	2,413
Karnataka	13,496	44,549	15,942	28,606	28,606
Kerala	-9,226	54,007	35,981	18,026	8,800
Madhya Pradesh	4,091	58,867	22,006	36,861	36,861
Maharashtra	-1,936	94,702	44,795	49,907	47,971
Manipur	1,734	11,116	9,405	1,711	1,711
Meghalaya	-44	6,221	3,750	2,471	2,427
Mizoram	190	4,019	2,603	1,416	1,416
Nagaland	689	7,159	5,324	1,834	1,834
Odisha	19,456	5,347	13,927	0	0
Punjab	-26,045	89,544	58,376	31,168	5,123
Rajasthan	-31,491	1,60,565	1,25,738	34,828	3,336
Sikkim	473	2,037	168	1,869	1,869
Tamil Nadu	-36,215	1,01,062	27,104	73,957	37,742
Telangana	5,944	1,26,884	94,810	32,074	32,074
Tripura	570	877	992	0	0
Uttar Pradesh	37,263	66,847	22,690	44,156	44,156
Uttarakhand	5,310	9,431	8,475	956	956
West Bengal	-27,295	70,243	29,768	40,475	13,180
Total		13,56,297	7,80,621	5,84,370	3,61,722

Public Account Liability

5.11 Public Account liability is the liability of the Consolidated Fund of the State to meet the fiduciary liability of reserve funds and deposits in the Public Account kept by the Government itself as earmarked funds or deposits or by a third party (employees' provident fund, deposits of public sector financial institutions, public sector undertakings, etc.) with the Government. The total Public Account liability of the States was ₹6,19,267 crore in FY 2013-14, which has gone up to ₹13,05,623 crore in FY 2022-23. In terms of GSDP, it was 5.87 percent of GSDP in FY 2013-14 and has gone down to 5.03 percent of GSDP in FY 2022-23. Out of the total Public Account liability of ₹13,05,623 crore in FY 2022-23, ₹2,98,663 crore has been invested from the earmarked funds. Figure 5.6 shows the trend of Public Account liability²³ during the period 2013-14 and 2022-23. The increase in Public Account liability to GSDP in 2020-21 at 6.06 percent was due to decrease in GSDP due to COVID. In subsequent years, the percentage of Public Account liability to GSDP came down below 6 percent level.

23 The un-apportioned Public Account liability with regard to the States which were reorganized (Andhra and Telangana, UP and Uttarakhand, MP and Chhattisgarh) have been included in the erstwhile parent State.



5.12 Table 5.3 brings out the quantum and composition of Public Account liabilities of the States as on 31st March 2023.

Table 5.3: Public Account Liability in FY 2022-23 (₹ crore)

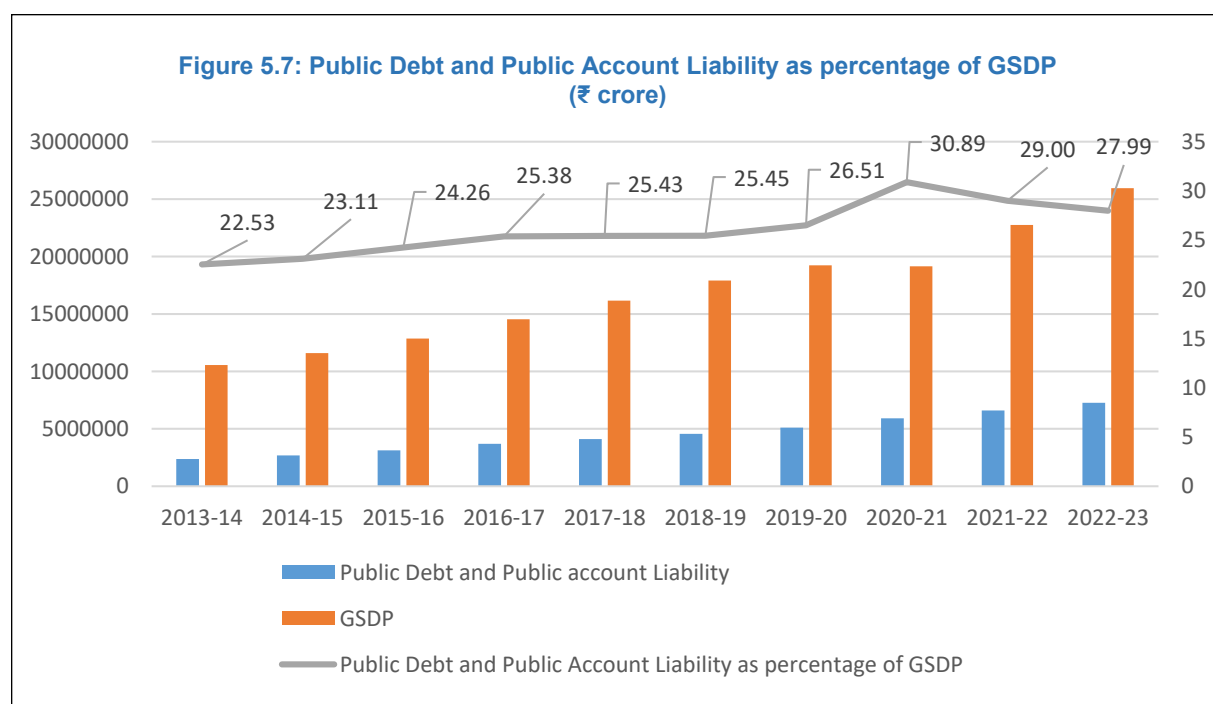
Components	2022-23	Percentage composition
Small Savings & State Provident Funds	5,99,745	45.94
Reserve Funds bearing Interest	77,469	5.93
Reserve Funds Not bearing Interest	66,272	5.08
Deposits bearing Interest*	1,46,333	11.21
Deposits Not bearing Interest*	4,15,804	31.84
Total Public Account Liability	13,05,623	100

* ₹11,009 crore of *Deposits bearing Interests* and ₹ 15,538 crore of *Deposits Not bearing Interest* are yet to be apportioned between Andhra Pradesh and Telangana and between Uttar Pradesh and Uttarakhand.

Small Savings & State Provident Funds, comprising of provident funds and insurance funds of the State Government employees, constitute around 46 percent of the Public Account Liability. Reserve Funds constitute around 11 per cent of the Public Account Liability, created mostly from revenues for meeting expenditure on renewals and replacement of assets and mitigation/rehabilitation on disasters. Deposits constitute around 43 per cent of Public Account Liability, comprising of moneys deposited with the State Governments by companies, corporations, autonomous institutions, courts, security deposits, etc.

States' Total Liability

5.13 As on 31st March 2023, together the stock of liability of the States was ₹72,66,052 crore; Public Debt liability of ₹59,60,428 crore, constituting 82 percent and Public Account liability of ₹13,05,623 crore, constituting 18 percent. Public Debt liability was 22.96 percent of the combined GSDP and Public Account liability was 5.03 percent of the GSDP. Together, the total liability of the States was 28 percent of their GSDP in 2022-23. *Annexure 11* brings out the State-wise trend of total liabilities during the 10 year period.



Chapter 6

Fiscal Responsibility
Indicators of the States

Fiscal Responsibility Indicators of the States

Revenue and Fiscal Deficits

- 6.1** With the enactment of the States' Fiscal Responsibility Laws and notification of related Rules, the targets with reference to key macro fiscal parameters like revenue deficit, borrowings/ debt, stock of guarantees have been fixed by the State Governments. Odisha has made fiscal rules at disaggregated level also. For instance, the Odisha FRBM Act fixes limit on salary and interest payments; ceiling on salary payment is set at 80 percent of States' Own Revenue (SOTR) and interest payment at 15 percent of Revenue Receipts.
- 6.2** Successive Finance Commissions consider pre-devolution revenue deficit and post-devolution revenue deficit while recommending revenue deficit grant for the States. XV Finance Commission had recommended revenue deficit grant of ₹86,201 crore to the States in FY 2022-23. XV Finance Commission's fiscal consolidation path for the States is generally premised on the principle that with revenue deficit grant, the States shall glide into either revenue surplus or be at zero revenue deficit so that borrowing / fiscal deficit would only be for capital expenditure. XV Finance Commission indicated Revenue Surplus of 0.8 percent, Fiscal Deficit of 3.5 percent and Total Liabilities of 33.3 percent of the GSDP for the States for the FY 2022-23²⁴. Generally, after the Finance Commission's report, the States make amendments in their FRBM Act to incorporate the fiscal consolidation path indicated by the Commission.

Revenue Deficit/Revenue Surplus

- 6.3** This succeeding paragraph synoptically presents the status of fiscal parameters in the States and whether fiscal consolidation is visible. As can be seen from the Table 6.1, a total of 17 States targeted revenue surplus, five States targeted revenue deficit and six targeted zero revenue deficit in FY 2022-23. Out of 17 States that targeted revenue surplus, five States, viz. Assam, Bihar, Himachal Pradesh, Meghalaya and Rajasthan ended up in revenue deficit in FY 2022-23, and only 12 States achieved the target of revenue surplus. Five States targeted revenue deficits, viz. 3.30 percent in case of Andhra Pradesh, 0.98 percent Haryana, 0.78 percent Karnataka, 1.42 percent Maharashtra and 1.99 percent Punjab. Out of these, Karnataka turned to revenue surplus, Maharashtra remained within the target of 1.42 percent of GSDP and remaining three States breached the revenue deficit targets. Out of 12 States that were in revenue deficit in FY 2022-23, only nine States, namely, Andhra Pradesh, Assam, Himachal Pradesh, Kerala, Meghalaya, Punjab, Rajasthan, Tamil Nadu and West Bengal received Finance Commission revenue deficit grants in FY 2022-23.

24 XV Finance Commission Report, 2021-26, Chapter 12, Table 12.4, page 373, Vol. I.

Fiscal Deficit

6.4 If the indicative fiscal deficit target of 3.5 percent of the GSDP fixed by the XV FC for FY 2022-23 for States fiscal consolidation path is considered, then in FY 2022-23, 12 States, Andhra Pradesh (-4.01 percent), Arunachal Pradesh (-4.95 percent), Assam (-6.30 percent), Bihar (-6.01 percent), Himachal Pradesh (-6.46 percent), Manipur (-4.37 percent), Meghalaya (-6.01 percent), Mizoram (-3.61 percent), Nagaland (-4.38 percent), Punjab (-4.95 percent), Rajasthan (-3.76 percent) and Sikkim (-4.46 percent) were above the 3.5 percent fiscal deficit level set out.

Table 6.1: Liabilities and deficit Parameters of the States, 2022-23 (Percentage of respective GSDP)

States	FRBM / MTFP Target			Actuals			
	Rev Deficit / Surplus	Fiscal Deficit	Outstanding Liabilities	Rev Deficit / Surplus*	Fiscal Deficit#	Outstanding Public Debt^	Outstanding Public Debt & Public Account liabilities^
Andhra Pradesh	-3.30	-4.50	36.30	-3.32	-4.01	27.65	32.80
Arunachal Pradesh	Surplus	-3.50	43.52	18.18	-4.95	30.72	44.66
Assam	Surplus	-3.50	32.00	-2.52	-6.30	21.65	26.05
Bihar	Surplus	-4.00	40.80	-1.51	-6.01	32.58	39.35
Chhattisgarh	Surplus	-3.30	26.41	1.87	-1.02	18.29	22.16
Goa	Surplus	-4.00	25.00	2.56	-1.10	26.28	32.35
Gujarat	Surplus	-3.00	27.10	0.90	-0.76	16.37	18.72
Haryana	-0.98	-2.98	24.52	-1.77	-3.18	27.40	31.28
Himachal Pradesh	Surplus	-6.00	40.49	-3.31	-6.46	33.06	45.18
Jharkhand	0.00	-3.50	33.15	3.25	-1.11	20.35	28.38
Karnataka	-0.78	-3.26	27.30	0.58	-2.01	17.37	23.11
Kerala	0.00	-4.00	34.50	-0.90	-2.50	24.71	37.67
Madhya Pradesh	Surplus	-4.56	33.31	0.33	-3.37	24.65	29.79
Maharashtra	-1.42	-2.50	18.14	-0.05	-1.86	14.64	18.14
Manipur	15.45	-6.50	37.92	4.31	-4.37	31.00	42.65
Meghalaya	Surplus	-4.00	28.00	-0.09	-6.01	31.44	40.16
Mizoram	Surplus	-4.10	31.81	0.62	-3.61	23.42	35.74
Nagaland	Surplus	-3.50	42.10	1.93	-4.38	37.15	43.73
Odisha	Surplus	-3.00	25.00	2.57	-2.01	8.45	14.80
Punjab	-1.99	-6.06	45.23	-3.80	-4.95	40.35	45.86
Rajasthan	Surplus	-3.00	38.20	-2.32	-3.76	28.63	37.27
Sikkim	Surplus	-3.50	28.10	1.11	-4.46	24.66	29.75
Tamil Nadu	0.00	-3.50	29.30	-1.51	-3.42	25.73	28.90
Telangana	Surplus	-5.00	25.00	0.45	-2.47	23.48	27.04
Tripura	Surplus	-4.00	35.10	0.80	-2.13	19.13	30.52

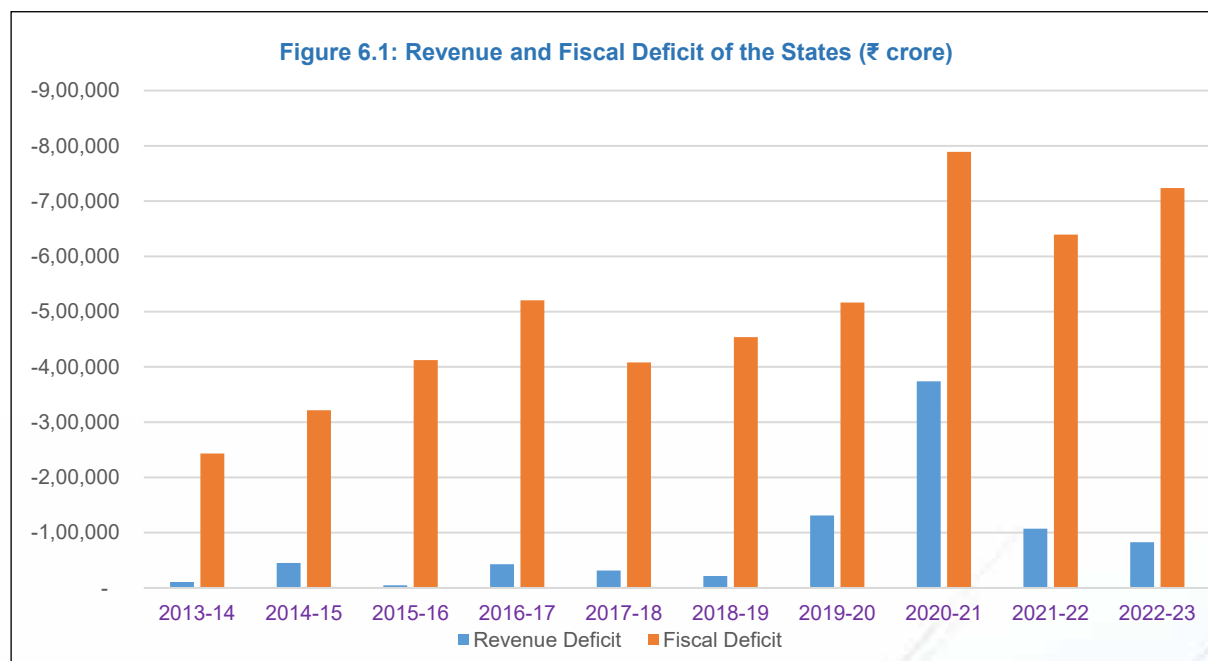
States	FRBM / MTFP Target			Actuals			
	Rev Deficit / Surplus	Fiscal Deficit	Outstanding Liabilities	Rev Deficit / Surplus*	Fiscal Deficit#	Outstanding Public Debt^	Outstanding Public Debt & Public Account liabilities^
Uttar Pradesh	0.00	-3.50	Not fixed	1.65	-2.86	25.14	29.32
Uttarakhand	0.00	-3.50	33.30	1.81	-1.01	21.24	26.83
West Bengal	0.00	-5.00	34.30	-1.80	-3.30	33.70	38.61

*States in orange targeted revenue surplus in their budget but ended up in revenue deficit

#States in green exceeded 3.5 percent fiscal deficit to GSDP path set out by the XV FC

^States in blue exceeded 33.3 percent total liabilities to GSDP path set out by the XV FC

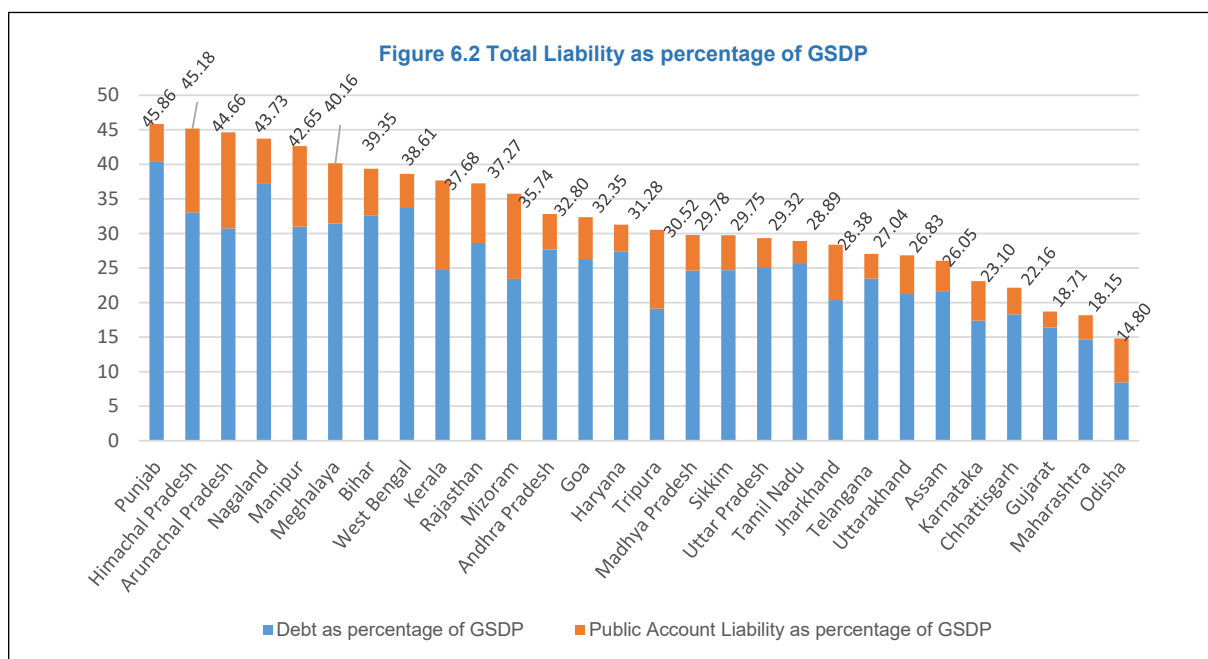
6.5 As Figure 6.1 shows, States as a whole, during the period 2013-14 to 2022-23, remained in revenue and fiscal deficit. A substantial increase in revenue deficit took place in FY 2020-21, a year impacted by the COVID pandemic. There has been substantial increase in fiscal deficit in 2020-21, 2021-22 and 2022-23. If the aggregate of all the 12 revenue deficit States, without netting the revenue surplus States, is taken, it comes to ₹2,22,648 crore. Revenue Deficit grants of the XV FC of ₹86,201 crore in FY 2022-23 was 39 percent of the total Revenue Deficit of the 12 States in FY 2022-23. Revenue Deficit of the 12 States was 0.86 percent of the combined GSDP and FC Revenue Deficit Grant in FY 2022-23 was 0.34 percent of the GSDP. *Annexure 12* brings out the State-wise trend with respect to the deficit indicators during the 10 year period.



Total Liabilities

6.6 For all the States combined, public debt was 22.96 percent and total liabilities inclusive of public debt were 27.99 percent of the combined GSDP in FY 2022-23. If the indicative target of 33.3 percent of total liabilities to GSDP, as worked out by the XV FC for FY 2022-23 for States' fiscal consolidation path, is considered with respect to debt ceiling,

11 States²⁵ had total liabilities more than this ceiling. In FY 2022-23, total liability of States varied from as low as 14.80 percent of its GSDP in case of Odisha to 45.86 percent of its GSDP in case of Punjab.



6.7 As can be seen from Table 6.2, as on 31st March 2023, eight States had public debt liability of more than 30 percent of their GSDP; six States had public debt liability of less than 20 percent of their GSDP and remaining 14 States had public debt liability between 20 to 30 percent of their respective GSDP in FY 2022-23.

Table 6.2: Public Debt stock of the States as on 31st March 2023 (₹ crore)

States	Debt as percentage of GSDP	Public Debt as on 31 st March 2023	GSDP 2022-23
Punjab	40.35	2,76,459	6,85,147
Nagaland	37.15	13,242	35,642
West Bengal	33.70	5,10,763	15,15,564
Himachal Pradesh	33.06	63,363	1,91,659
Bihar	32.58	2,42,846	7,45,440
Meghalaya	31.44	14,637	46,551
Manipur	31.00	12,463	40,203
Arunachal Pradesh	30.72	10,764	35,037
Rajasthan	28.63	3,88,384	13,56,480
Andhra Pradesh	27.65	3,62,038	13,09,464
Haryana	27.40	2,67,071	9,74,732
Goa	26.28	24,620	93,672
Tamil Nadu	25.73	6,15,893	23,93,364
Uttar Pradesh	25.14	5,67,841	22,58,631
Kerala	24.71	2,52,506	10,22,045

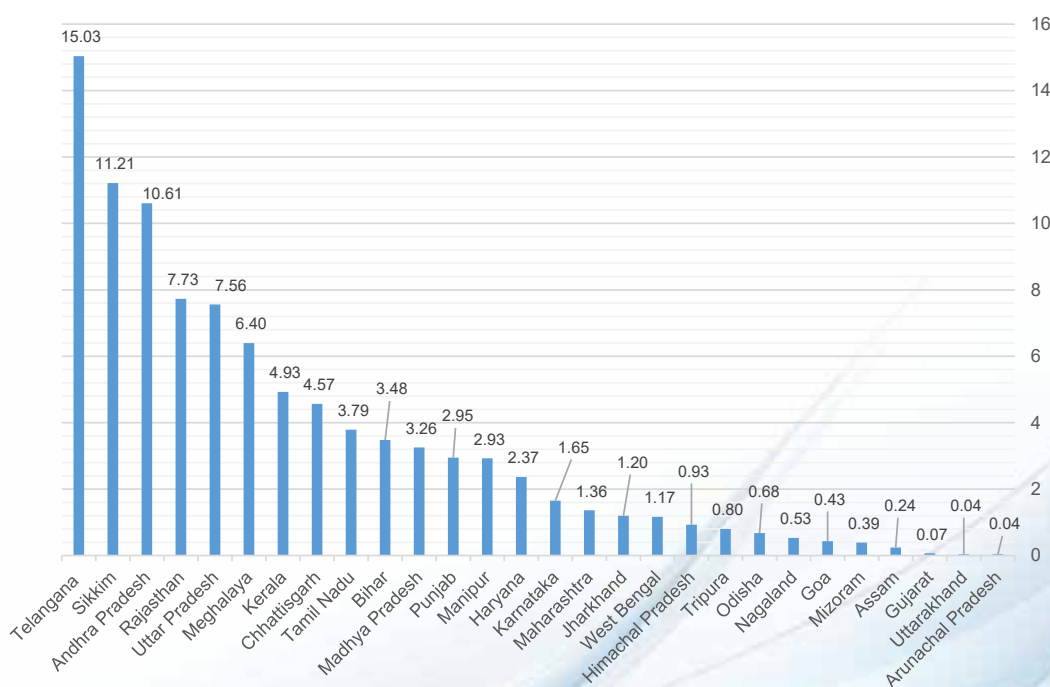
²⁵ Punjab, Himachal Pradesh, Arunachal Pradesh, Nagaland, Manipur, Meghalaya, Bihar, West Bengal, Kerala, Rajasthan and Mizoram

States	Debt as percentage of GSDP	Public Debt as on 31 st March 2023	GSDP 2022-23
Sikkim	24.66	10,523	42,677
Madhya Pradesh	24.65	3,01,226	12,21,813
Telangana	23.47	3,09,563	13,18,559
Mizoram	23.42	7,190	30,701
Assam	21.65	1,03,775	4,79,391
Uttarakhand	21.24	62,159	2,92,670
Jharkhand	20.35	84,944	4,17,361
Tripura	19.13	13,596	71,065
Chhattisgarh	18.29	83,951	4,58,891
Karnataka	17.37	4,03,033	23,19,696
Gujarat	16.37	3,60,731	22,03,419
Maharashtra	14.64	5,32,942	36,41,543
Odisha	8.45	63,905	7,56,286
Aggregate	22.96	59,60,428	2,59,57,705

Guarantees

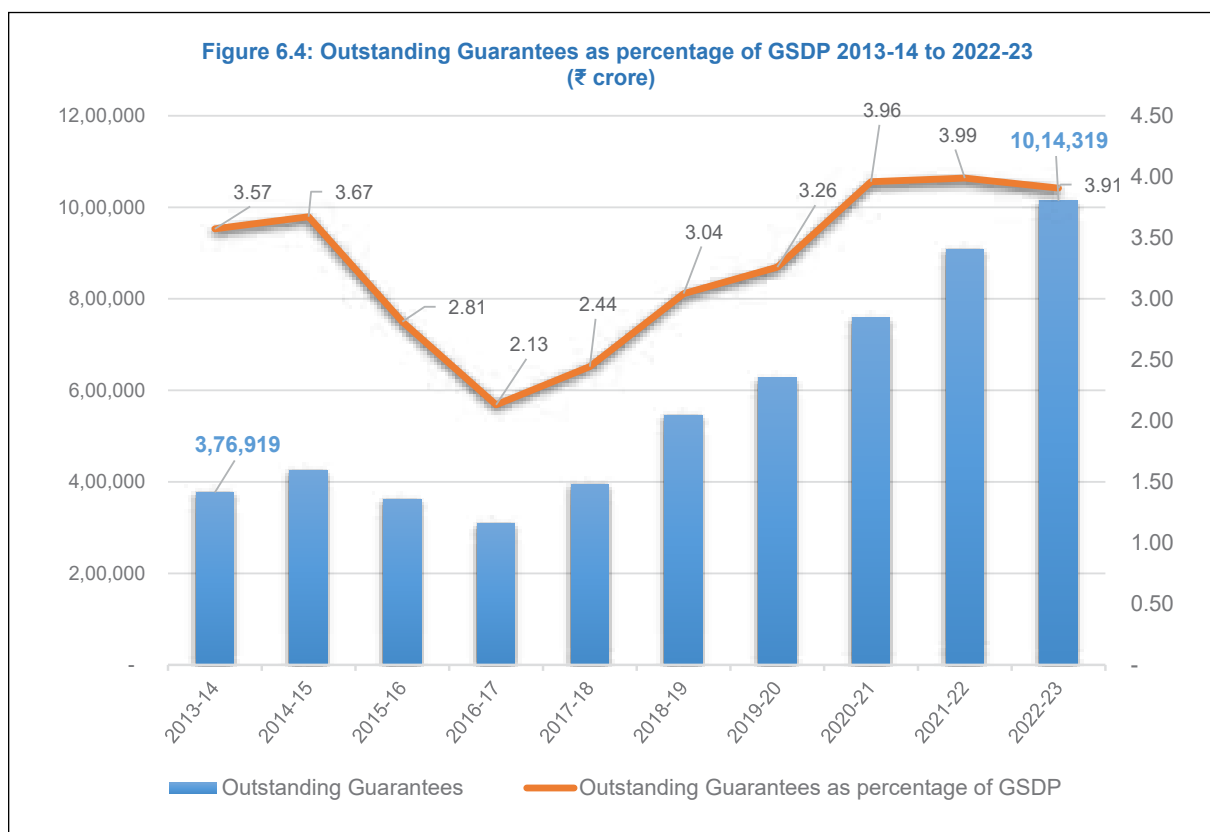
6.8 Guarantees are given by the Government to public sector undertakings, special purpose vehicles, State parastatals, etc. for securing loans and borrowing from market and financial institutions. Guarantee is contingent liability because of the uncertainty of amount and uncertainty of timing in occurrence of the liability. However, guarantees once invoked, are liable to be paid thereagainst. The State Governments have varied limits on guarantees, in terms of both annual stock and as-on-date stock of guarantee. As on 31st March 2023, guarantees of all the States combined were ₹10,14,319 crore; 3.91 percent of the combined GSDP.

Figure 6.3: Guarantees as percentage of GSDP of the States as on 31st March 2023



6.9 Figure 6.3 brings out the State-wise incidence of Guarantees given at the end of FY 2022-23. The outstanding guarantees were over 10 percent of GSDP in Telangana (₹1,98,244 crore), Andhra Pradesh (₹1,38,875 crore) and Sikkim (₹4,786 crore). Arunachal Pradesh, Uttarakhand, Gujarat, Assam, Mizoram, and Goa had outstanding guarantees of less than 0.50 percent of their respective GSDP.

6.10 During the period, 2013-14 to 2022-23, outstanding guarantees as on 31st March of the year have varied from ₹ 3,76,919 crore as on 31st March 2014 (3.57 percent of the GSDP on 31st March 2014) to ₹ 10,14,319 crore as on 31st March 2023 (3.91 percent of the GSDP in 2022-23). Figure 6.4 brings out the position of outstanding guarantees as on 31st March of the year for all the 28 States.



6.11 In FY 2016-17, the decrease of 0.68 percent of GSDP was attributable to decrease in the outstanding guarantees mainly in the States of Haryana, Punjab and Tamil Nadu. From FY 2016-17 onwards, the outstanding guarantees increased gradually to the level of 3.99 percent of GSDP in FY 2021-22, on account of increased guarantees given by the States of Andhra Pradesh, Karnataka, Kerala, Maharashtra, Rajasthan, Telangana and Uttar Pradesh. *Annexure 12* brings out the State-wise position of outstanding guarantees over the 10 year period.

Annexures

Annexure 1.1: Revenue Receipts of the States (₹ crore)

#	States	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
1	Andhra Pradesh	1,57,768	1,50,552	1,17,136	1,11,034	1,14,671	1,05,062	98,985	88,648	90,672	1,10,719
2	Arunachal Pradesh	23,788	21,232	17,124	14,889	16,196	13,775	11,780	10,553	9,136	5,820
3	Assam	89,742	79,815	64,902	64,495	63,479	54,131	49,220	42,458	38,181	32,213
4	Bihar	1,72,688	1,58,797	1,28,168	1,24,233	1,31,793	1,17,447	1,05,585	96,123	78,418	68,919
5	Chhattisgarh	93,877	79,652	63,176	63,869	65,095	59,647	53,685	46,068	37,988	32,050
6	Goa	17,284	14,286	10,440	11,298	11,438	11,054	9,565	8,552	7,689	6,450
7	Gujarat	1,99,408	1,66,830	1,28,156	1,42,844	1,36,002	1,23,291	1,09,842	97,483	91,978	79,976
8	Haryana	89,195	78,092	67,561	67,858	65,885	62,695	52,497	47,557	40,799	38,012
9	Himachal Pradesh	38,090	37,309	33,438	30,742	30,950	27,367	26,264	23,440	17,843	15,711
10	Jharkhand	80,245	69,722	56,150	58,417	56,152	52,756	47,054	40,638	31,565	26,137
11	Karnataka	2,29,080	1,95,762	1,56,716	1,75,443	1,64,979	1,47,000	1,33,214	1,18,817	1,04,142	89,543
12	Kerala	1,32,725	1,16,640	97,617	90,225	92,854	83,020	75,612	69,033	57,950	49,177
13	Madhya Pradesh	2,03,986	1,85,876	1,46,377	1,47,643	1,48,893	1,34,875	1,23,307	1,05,511	88,641	75,749
14	Maharashtra	4,05,678	3,33,312	2,69,468	2,83,190	2,78,996	2,43,654	2,04,693	1,85,036	1,65,415	1,49,822
15	Manipur	15,893	14,091	12,983	10,684	10,562	10,358	9,129	8,280	7,998	7,283
16	Meghalaya	14,820	14,274	10,683	9,414	9,719	9,273	8,939	7,043	6,428	6,267
17	Mizoram	10,282	9,160	7,741	9,658	9,040	8,580	7,398	6,676	5,511	4,765
18	Nagaland	14,099	13,451	11,427	11,423	11,437	11,019	9,442	8,044	7,651	6,498
19	Odisha	1,50,462	1,53,059	1,04,387	1,01,568	99,546	85,204	74,299	68,941	56,998	48,947
20	Punjab	87,616	78,168	69,048	61,575	62,269	53,010	47,985	41,523	39,023	35,104
21	Rajasthan	1,94,988	1,83,920	1,34,308	1,40,114	1,37,873	1,27,307	1,09,026	1,00,285	91,327	74,470
22	Sikkim	8,104	7,081	5,608	4,841	5,920	5,213	4,610	3,784	4,462	4,326
23	Tamil Nadu	2,43,749	2,07,492	1,74,076	1,74,526	1,73,741	1,46,280	1,40,231	1,29,008	1,22,420	1,08,036
24	Telangana	1,59,350	1,27,469	1,00,914	1,02,544	1,01,420	88,824	82,818	76,134	51,042	0
25	Tripura	18,309	17,614	13,292	11,002	12,031	10,068	9,645	9,427	9,240	7,650
26	Uttar Pradesh	4,17,242	3,71,011	2,96,176	3,66,393	3,29,978	2,78,775	2,56,875	2,27,076	1,93,422	1,68,214
27	Uttarakhand	49,083	43,057	38,204	30,723	31,216	27,105	24,889	21,234	20,247	17,321
28	West Bengal	1,95,544	1,78,159	1,48,394	1,42,914	1,45,975	1,31,270	1,17,832	1,09,732	86,514	72,882
	Total	35,13,095	31,05,884	24,83,672	25,63,556	25,18,110	22,28,060	20,04,422	17,97,104	15,62,700	13,42,059

Annexure 1.2: Non-Debt Capital Receipts of the States (₹ crore)

#	States	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
1	Andhra Pradesh	-4	2,109	1,063	4,355	277	51	2,029	285	5,092	584
2	Arunachal Pradesh	5	7	6	7	5	6	4	5	27	3
3	Assam	5	3,099	3	8	3	5	19	510	10	6
4	Bihar	41	28	820	30	1,825	22	23	19	1,493	15
5	Chhattisgarh	123	93	110	261	168	142	175	299	198	1,645
6	Goa	2	2	3	4	5	7	9	10	10	13
7	Gujarat	254	155	10,123	436	216	346	406	125	862	141
8	Haryana	312	567	495	5,447	5,421	6,381	1,000	358	292	272
9	Himachal Pradesh	95	48	26	23	31	74	30	26	691	17
10	Jharkhand	46	1,292	49	49	48	68	38	31	33	23
11	Karnataka	481	133	315	248	26	141	127	412	94	197
12	Kerala	459	540	298	323	257	380	322	181	152	123
13	Madhya Pradesh	1,505	1,660	73	60	83	5,089	796	189	6,793	129
14	Maharashtra	643	1,179	1,612	1,615	1,604	1,778	1,746	882	975	728
15	Manipur	1	2	3	1	1	8	1	1	1	1
16	Meghalaya	25	24	28	31	18	17	19	19	20	20
17	Mizoram	26	32	34	27	22	22	22	26	32	33
18	Nagaland	453	2	1	1	1	1	1	1	1	1
19	Odisha	832	1,566	684	287	305	257	89	228	92	257
20	Punjab	164	207	50	16,071	849	73	181	219	138	113
21	Rajasthan	436	2,405	388	15,690	15,179	15,150	1,741	1,472	1,019	326
22	Sikkim	0	0	1	0	2	1	1	1	1	1
23	Tamil Nadu	1,120	5,355	5,245	5,384	6,913	8,475	3,549	684	1,367	620
24	Telangana	629	48	58	62	66	138	156	88	77	-
25	Tripura	52	1	1	1	1	2	1	1	2	1
26	Uttar Pradesh	1,337	939	1,135	5,641	5,313	236	259	726	262	590
27	Uttarakhand	29	17	23	19	27	34	35	27	181	236
28	West Bengal	82	58	150	67	1,496	214	3,233	1,485	175	1,158
Total		9,153	21,569	22,798	56,146	40,161	39,116	16,013	8,310	20,089	7,252

Annexure 2: Component – wise Revenue Receipts of the States (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	1,57,768	1,50,552	1,17,136	1,11,034	1,14,671	1,05,062	98,985	88,648	90,672	1,10,719
States' Own Tax	78,026	70,979	57,409	57,601	58,031	49,486	44,181	39,907	42,569	64,124
Share in Union Taxes	38,177	35,386	24,461	28,242	32,787	29,001	26,264	21,894	15,349	22,132
Grants-in-aid - CSS	18,037	12,751	14,836	13,562	12,509	15,482	12,467	10,265	8,162	2,770
Grants-in-aid - Others	18,111	26,419	17,036	8,314	6,947	7,279	10,880	11,662	13,618	6,221
Non-Tax Rev - Int, Div., Profit	11	26	24	41	51	97	117	142	4,804	8,707
Non-Tax Rev - Others	5,406	4,991	3,371	3,274	4,345	3,717	5,076	4,778	6,172	6,766
Arunachal Pradesh (Total)	23,788	21,232	17,124	14,889	16,196	13,775	11,780	10,553	9,136	5,820
States' Own Tax	2,237	1,640	1,431	1,229	1,068	816	709	535	462	435
Share in Union Taxes	16,689	14,644	10,473	8,988	10,436	9,239	8,388	7,076	1,110	1,046
Grants-in-aid - CSS	2,848	3,220	2,877	3,193	3,056	2,404	188	148	315	392
Grants-in-aid - Others	996	953	1,506	828	1,027	950	1,950	2,403	6,791	3,543
Non-Tax Rev - Int, Div., Profit	93	47	34	62	88	47	56	39	13	25
Non-Tax Rev - Others	925	727	802	589	521	319	488	353	445	380
Assam (Total)	89,742	79,815	64,902	64,495	63,479	54,131	49,220	42,458	38,181	32,213
States' Own Tax	24,502	19,533	17,134	16,529	15,925	13,216	12,080	10,107	9,450	8,995
Share in Union Taxes	29,694	28,151	18,629	21,721	25,216	22,302	20,189	16,785	12,284	11,575
Grants-in-aid - CSS	21,557	18,187	13,833	14,390	11,849	11,600	207	15	17	2,103
Grants-in-aid - Others	8,227	10,365	12,407	6,316	2,268	2,942	12,391	12,810	14,018	6,835
Non-Tax Rev - Int, Div., Profit	771	235	718	698	741	531	600	369	330	431
Non-Tax Rev - Others	4,990	3,345	2,182	4,842	7,480	3,541	3,753	2,373	2,083	2,274
Bihar (Total)	1,72,688	1,58,797	1,28,168	1,24,233	1,31,793	1,17,447	1,05,585	96,123	78,418	68,919
States' Own Tax	44,018	34,855	30,342	30,158	29,408	23,136	23,742	25,449	20,750	19,961
Share in Union Taxes	95,510	91,353	59,861	63,406	73,603	65,083	58,881	48,923	36,963	34,829
Grants-in-aid - CSS	22,237	17,833	16,610	15,302	16,323	13,312	678	161	822	2,921
Grants-in-aid - Others	6,788	10,773	15,154	11,667	8,329	12,408	19,881	19,405	18,324	9,663
Non-Tax Rev - Int, Div., Profit	644	729	3,845	1,418	1,386	1,579	944	599	347	272
Non-Tax Rev - Others	3,491	3,255	2,356	2,282	2,745	1,928	1,459	1,587	1,211	1,273

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Chhattisgarh (Total)	93,877	79,652	63,176	63,869	65,095	59,647	53,685	46,068	37,988	32,050
States' Own Tax	33,122	27,084	22,889	22,118	21,427	19,895	18,945	17,075	15,707	14,343
Share in Union Taxes	32,358	28,571	20,338	20,206	23,459	20,755	18,809	15,716	8,363	7,880
Grants-in-aid - CSS	8,713	6,171	6,976	7,808	8,215	9,276	399	866	852	1,146
Grants-in-aid - Others	4,436	3,976	5,837	5,803	4,291	3,381	9,863	7,196	8,135	3,581
Non-Tax Rev - Int, Div., Profit	207	142	92	235	191	185	158	114	173	395
Non-Tax Rev - Others	15,041	13,710	7,045	7,699	7,512	6,155	5,511	5,101	4,757	4,706
Goa (Total)	17,284	14,286	10,440	11,298	11,438	11,054	9,565	8,552	7,689	6,450
States' Own Tax	7,827	5,805	4,151	4,701	4,871	4,731	4,261	3,975	3,896	3,582
Share in Union Taxes	3,665	3,357	2,297	2,480	2,878	2,544	2,299	1,924	901	849
Grants-in-aid - CSS	272	119	165	367	252	277	158	127	152	69
Grants-in-aid - Others	1,651	1,218	926	1,012	563	468	134	95	414	288
Non-Tax Rev - Int, Div., Profit	50	23	84	64	26	29	21	19	19	15
Non-Tax Rev - Others	3,818	3,764	2,819	2,673	2,848	3,004	2,691	2,413	2,307	1,646
Gujarat (Total)	1,99,408	1,66,830	1,28,156	1,42,844	1,36,002	1,23,291	1,09,842	97,483	91,978	79,976
States' Own Tax	1,24,810	97,678	70,266	79,008	80,103	71,549	64,443	62,649	61,340	56,372
Share in Union Taxes	33,034	31,106	20,219	20,232	23,489	20,782	18,835	15,690	10,296	9,702
Grants-in-aid - CSS	9,550	9,450	8,167	8,725	8,785	8,942	1,466	602	684	2,141
Grants-in-aid - Others	13,581	14,578	19,012	16,775	10,208	6,944	11,752	8,348	10,115	4,742
Non-Tax Rev - Int, Div., Profit	1,365	1,126	979	2,420	1,732	1,178	2,690	939	1,101	1,545
Non-Tax Rev - Others	17,069	12,892	9,514	15,684	11,685	13,896	10,655	9,254	8,442	5,474
Haryana (Total)	89,195	78,092	67,561	67,858	65,885	62,695	52,497	47,557	40,799	38,012
States' Own Tax	62,961	53,377	41,914	42,825	42,581	41,099	34,026	30,929	27,635	25,567
Share in Union Taxes	10,378	9,722	6,438	7,112	8,255	7,298	6,597	5,496	3,548	3,343
Grants-in-aid - CSS	2,920	3,332	3,135	2,852	2,843	2,327	237	339	440	951
Grants-in-aid - Others	4,193	4,266	9,113	7,670	4,230	2,859	5,441	6,040	4,563	3,176
Non-Tax Rev - Int, Div., Profit	1,656	2,386	1,725	2,062	2,010	2,235	2,316	1,103	939	1,097
Non-Tax Rev - Others	7,087	5,008	5,237	5,338	5,965	6,878	3,880	3,649	3,674	3,878

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Himachal Pradesh (Total)	38,090	37,309	33,438	30,742	30,950	27,367	26,264	23,440	17,843	15,711
States' Own Tax	10,595	9,715	8,083	7,624	7,573	7,108	7,039	6,696	5,940	5,121
Share in Union Taxes	7,884	7,349	4,754	4,678	5,430	4,801	4,344	3,611	2,644	2,492
Grants-in-aid - CSS	4,737	5,421	4,221	4,915	4,010	3,590	3,055	1,979	1,615	507
Grants-in-aid - Others	11,997	12,213	14,191	11,024	11,107	9,504	10,109	9,318	5,563	5,807
Non-Tax Rev - Int, Div., Profit	266	340	552	494	568	596	435	206	272	222
Non-Tax Rev - Others	2,610	2,272	1,637	2,008	2,262	1,768	1,282	1,631	1,810	1,562
Jharkhand (Total)	80,245	69,722	56,150	58,417	56,152	52,756	47,054	40,638	31,565	26,137
States' Own Tax	25,118	21,290	16,880	16,771	14,752	12,353	13,299	11,479	10,350	9,380
Share in Union Taxes	31,404	27,735	19,712	20,593	23,906	21,144	19,142	15,969	9,487	8,939
Grants-in-aid - CSS	6,872	6,577	6,839	7,339	6,997	7,985	515	651	614	1,151
Grants-in-aid - Others	4,022	4,090	5,155	4,964	2,239	3,427	8,746	6,687	6,779	2,914
Non-Tax Rev - Int, Div., Profit	282	96	96	310	47	169	121	123	143	87
Non-Tax Rev - Others	12,548	9,935	7,468	8,440	8,211	7,678	5,230	5,730	4,192	3,665
Karnataka (Total)	2,29,080	1,95,762	1,56,716	1,75,443	1,64,979	1,47,000	1,33,214	1,18,817	1,04,142	89,543
States' Own Tax	1,43,702	1,20,739	97,053	1,02,363	96,830	87,130	82,956	75,550	70,180	62,604
Share in Union Taxes	34,596	33,284	21,694	30,919	35,895	31,752	28,760	23,983	14,654	13,808
Grants-in-aid - CSS	11,628	12,659	9,852	12,214	10,393	11,617	440	137	1,729	2,426
Grants-in-aid - Others	25,239	17,303	20,224	22,266	15,088	10,024	15,263	13,792	12,890	6,673
Non-Tax Rev - Int, Div., Profit	1,805	1,665	1,000	949	1,150	1,257	1,282	1,362	950	749
Non-Tax Rev - Others	12,109	10,112	6,894	6,733	5,623	5,219	4,512	3,993	3,739	3,283
Kerala (Total)	1,32,725	1,16,640	97,617	90,225	92,854	83,020	75,612	69,033	57,950	49,177
States' Own Tax	71,968	58,341	47,661	50,323	50,644	46,460	42,176	38,995	35,233	31,995
Share in Union Taxes	18,261	17,820	11,560	16,401	19,038	16,833	15,225	12,691	7,926	7,469
Grant in aid-CSS	4,588	3,801	5,142	3,263	3,770	3,213	462	167	437	1,218
Grants-in-aid-Others	22,790	26,216	25,926	7,973	7,619	5,315	8,049	8,755	7,071	2,920
Non-Tax Rev - Int, Div., Profit	221	405	357	185	265	271	240	195	176	250
Non-Tax Rev - Others	14,897	10,057	6,970	12,080	11,519	10,929	9,460	8,230	7,107	5,325

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Madhya Pradesh (Total)	2,03,986	1,85,876	1,46,377	1,47,643	1,48,893	1,34,875	1,23,307	1,05,511	88,641	75,749
States' Own Tax	72,611	66,237	54,459	55,824	50,882	44,811	44,194	40,214	36,567	33,552
Share in Union Taxes	74,543	69,542	46,914	49,518	57,487	50,853	46,064	38,398	24,107	22,715
Grants-in-aid - CSS	26,291	25,488	21,340	19,548	-	-	531	611	2,893	2,548
Grants-in-aid - Others	10,664	9,304	13,762	12,404	28,625	30,150	23,431	17,720	14,699	9,229
Non-Tax Rev - Int, Div., Profit	4,729	1,782	531	919	1,228	1,261	813	559	1,341	697
Non-Tax Rev - Others	15,149	13,522	9,371	9,431	10,671	7,800	8,273	8,010	9,034	7,008
Maharashtra (Total)	4,05,678	3,33,312	2,69,468	2,83,190	2,78,996	2,43,654	2,04,693	1,85,036	1,65,415	1,49,822
States' Own Tax	2,77,486	2,20,927	1,64,255	1,88,948	1,87,436	1,67,932	1,36,616	1,26,608	1,15,064	1,08,598
Share in Union Taxes	60,001	54,318	36,504	36,220	42,054	37,219	33,715	28,106	17,630	16,630
Grants-in-aid - CSS	16,241	11,782	13,721	10,725	13,809	11,895	10,468	9,340	9,772	3,377
Grants-in-aid - Others	35,174	26,977	39,012	33,000	19,853	9,928	11,184	7,558	10,368	9,864
Non-Tax Rev - Int, Div., Profit	2,466	2,705	2,687	3,327	4,467	4,665	3,326	3,137	3,380	3,953
Non-Tax Rev - Others	14,310	16,601	13,288	10,970	11,377	12,015	9,383	10,286	9,201	7,398
Manipur (Total)	15,893	14,091	12,983	10,684	10,562	10,358	9,129	8,280	7,998	7,283
States' Own Tax	1,868	1,649	1,294	1,201	1,046	791	587	550	517	473
Share in Union Taxes	6,795	6,010	4,272	4,048	4,699	4,154	3,757	3,142	1,527	1,439
Grants-in-aid - CSS	4,354	3,459	3,917	2,769	2,143	2,323	184	178	836	653
Grants-in-aid - Others	2,419	2,865	3,351	2,532	2,508	2,916	4,436	4,259	4,935	4,458
Non-Tax Rev - Int, Div., Profit	25	1	2	6	19	19	20	27	31	33
Non-Tax Rev - Others	433	107	146	128	148	155	145	122	153	228
Meghalaya (Total)	14,820	14,274	10,683	9,414	9,719	9,273	8,939	7,043	6,428	6,267
States' Own Tax	2,651	2,300	2,073	1,891	1,793	1,450	1,186	1,057	939	949
Share in Union Taxes	7,286	6,581	4,552	4,212	4,889	4,323	3,911	3,276	1,382	1,302
Grants-in-aid - CSS	3,253	2,956	2,554	2,314	2,011	2,146	138	196	293	348
Grants-in-aid - Others	1,173	1,913	981	466	597	988	3,018	2,285	3,471	3,069
Non-Tax Rev - Int, Div., Profit	9	25	12	29	58	53	46	39	38	34
Non-Tax Rev - Others	447	500	512	501	369	314	639	189	305	564

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Mizoram (Total)	10,282	9,160	7,741	9,658	9,040	8,580	7,398	6,676	5,511	4,765
States' Own Tax	1,102	854	648	731	727	546	442	358	267	230
Share in Union Taxes	4,745	4,223	3,011	3,018	3,503	3,097	2,801	2,348	911	858
Grants-in-aid - CSS	1,600	1,366	1,330	2,104	1,250	1,465	546	520	663	369
Grants-in-aid - Others	1,807	2,095	2,191	3,283	3,110	3,082	3,245	3,152	3,429	3,114
Non-Tax Rev - Int, Div., Profit	50	42	19	33	58	51	48	31	20	18
Non-Tax Rev - Others	978	580	543	490	392	340	317	267	222	176
Nagaland (Total)	14,099	13,451	11,427	11,423	11,437	11,019	9,442	8,044	7,651	6,498
States' Own Tax	1,462	1,301	1,023	958	846	638	511	427	389	333
Share in Union Taxes	5,400	4,875	3,409	3,267	3,792	3,353	3,033	2,541	1,063	1,001
Grants-in-aid - CSS	1,992	2,184	2,008	1,823	1,440	2,224	1,661	1,204	1,428	445
Grants-in-aid - Others	4,766	4,787	4,745	5,036	5,104	4,415	3,893	3,616	4,501	4,501
Non-Tax Rev - Int, Div., Profit	10	6	7	9	13	7	7	10	7	8
Non-Tax Rev - Others	469	298	236	331	243	382	339	246	263	209
Odisha (Total)	1,50,462	1,53,059	1,04,387	1,01,568	99,546	85,204	74,299	68,941	56,998	48,947
States' Own Tax	46,554	40,748	34,258	32,315	30,318	27,914	22,852	22,527	19,828	16,892
Share in Union Taxes	42,989	38,145	27,543	30,453	35,354	31,272	28,322	23,574	16,181	15,247
Grants-in-aid - CSS	11,741	11,820	12,698	13,056	13,025	12,900	0	0	0	2,149
Grants-in-aid - Others	6,458	8,090	10,371	11,096	6,573	4,720	15,082	14,129	12,917	6,280
Non-Tax Rev - Int, Div., Profit	2,241	2,347	2,325	1,808	2,006	667	993	1,114	1,407	1,694
Non-Tax Rev - Others	40,479	51,910	17,193	12,839	12,270	7,732	7,050	7,597	6,664	6,685
Punjab (Total)	87,616	78,168	69,048	61,575	62,269	53,010	47,985	41,523	39,023	35,104
States' Own Tax	42,243	37,327	30,053	29,995	31,574	30,423	27,747	26,690	25,570	24,079
Share in Union Taxes	17,164	15,289	10,638	10,346	12,005	10,617	9,600	8,009	4,703	4,431
Grants-in-aid - CSS	3,729	3,674	2,880	2,795	3,017	3,096	564	237	188	1,271
Grants-in-aid - Others	18,247	17,095	21,325	11,785	8,090	4,556	4,212	3,937	5,682	2,130
Non-Tax Rev - Int, Div., Profit	246	188	146	2,110	1,460	1,409	1,298	227	195	176
Non-Tax Rev - Others	5,986	4,596	4,006	4,544	6,123	2,909	4,566	2,424	2,684	3,015

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Rajasthan (Total)	1,94,988	1,83,920	1,34,308	1,40,114	1,37,873	1,27,307	1,09,026	1,00,285	91,327	74,470
States' Own Tax	87,346	74,808	60,283	59,245	57,380	50,605	44,372	42,713	38,673	33,478
Share in Union Taxes	57,231	54,031	35,576	36,049	41,852	37,028	33,556	27,916	19,817	18,673
Grants-in-aid - CSS	14,554	14,965	12,595	14,966	13,317	16,103	-15	-	-	2,066
Grants-in-aid - Others	15,292	21,361	12,200	14,139	6,720	7,837	19,498	18,728	19,608	6,679
Non-Tax Rev - Int, Div., Profit	2,059	1,716	2,696	3,906	5,847	4,926	2,001	2,080	2,129	2,167
Non-Tax Rev - Others	18,505	17,039	10,957	11,808	12,756	10,808	9,614	8,848	11,101	11,408
Sikkim (Total)	8,104	7,081	5,608	4,841	5,920	5,213	4,610	3,784	4,462	4,326
States' Own Tax	1,497	1,254	967	970	893	688	653	567	528	525
Share in Union Taxes	3,865	3,288	2,302	2,296	2,795	2,635	2,069	1,870	809	763
Grants-in-aid - CSS	1,118	749	879	609	1,152	959	659	509	578	233
Grants-in-aid - Others	647	1,109	798	273	423	277	778	425	1,849	2,011
Non-Tax Rev - Int, Div., Profit	70	51	130	147	130	118	80	85	67	68
Non-Tax Rev - Others	906	629	533	546	528	537	371	328	631	727
Tamil Nadu (Total)	2,43,749	2,07,492	1,74,076	1,74,526	1,73,741	1,46,280	1,40,231	1,29,008	1,22,420	1,08,036
States' Own Tax	1,50,223	1,22,866	1,06,153	1,07,462	1,05,534	93,737	85,941	80,476	78,657	73,718
Share in Union Taxes	38,731	37,459	24,925	26,392	30,639	27,100	24,538	20,354	16,824	15,853
Grants-in-aid - CSS	15,270	17,251	12,484	12,464	14,819	10,983	2,035	717	974	2,315
Grants-in-aid - Others	22,465	17,800	20,093	15,320	8,549	3,696	17,803	18,543	17,615	6,807
Non-Tax Rev - Int, Div., Profit	5,048	4,190	3,729	4,548	7,031	5,357	4,504	3,094	2,589	3,423
Non-Tax Rev - Others	12,013	7,927	6,692	8,340	7,169	5,407	5,410	5,825	5,762	5,921
Telangana (Total)	1,59,350	1,27,469	1,00,914	1,02,544	1,01,420	88,824	82,818	76,134	51,042	-
States' Own Tax	1,06,949	91,271	66,650	67,597	64,674	56,520	48,408	39,975	29,288	-
Share in Union Taxes	19,668	18,721	12,692	15,988	18,561	16,420	14,877	12,351	8,189	-
Grants-in-aid - CSS	5,387	4,461	5,805	5,729	5,507	6,108	6,664	5,807	4,636	-
Grants-in-aid - Others	7,792	4,158	9,666	5,870	2,670	1,951	3,088	3,587	2,482	-
Non-Tax Rev - Int, Div., Profit	346	72	127	132	153	217	1,861	2,947	2,900	-
Non-Tax Rev - Others	19,208	8,785	5,974	7,228	9,854	7,609	7,921	11,468	3,547	-

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Tripura (Total)	18,309	17,614	13,292	11,002	12,031	10,068	9,645	9,427	9,240	7,650
States' Own Tax	3,000	2,616	2,332	2,102	1,766	1,422	1,422	1,332	1,174	1,074
Share in Union Taxes	6,724	6,078	4,218	4,212	4,889	4,322	3,909	3,266	1,730	1,630
Grants-in-aid - CSS	3,475	3,312	2,331	2,254	1,861	1,988	137	36	235	424
Grants-in-aid - Others	4,707	5,334	4,125	2,162	3,143	1,842	3,959	4,530	5,904	4,275
Non-Tax Rev - Int, Div., Profit	35	26	25	27	148	292	37	69	47	86
Non-Tax Rev - Others	368	248	261	244	224	202	182	194	149	160
Uttar Pradesh (Total)	4,17,242	3,71,011	2,96,176	3,66,393	3,29,978	2,78,775	2,56,875	2,27,076	1,93,422	1,68,214
States' Own Tax	1,74,087	1,47,368	1,19,897	1,22,826	1,20,122	97,393	85,966	81,106	74,172	66,582
Share in Union Taxes	1,69,745	1,60,358	1,06,687	1,17,818	1,36,766	1,20,939	1,09,428	90,974	66,623	62,777
Grants-in-aid - CSS	35,575	31,227	32,342	25,824	31,250	27,731	22,914	21,638	19,289	7,650
Grants-in-aid - Others	24,345	20,623	25,404	18,220	11,739	12,918	9,623	10,223	13,402	14,755
Non-Tax Rev - Int, Div., Profit	1,401	1,462	1,220	1,508	1,888	1,124	1,251	675	2,311	1,625
Non-Tax Rev - Others	12,089	9,974	10,626	80,197	28,213	18,671	27,693	22,459	17,624	14,825
Uttarakhand (Total)	49,083	43,057	38,204	30,723	31,216	27,105	24,889	21,234	20,247	17,321
States' Own Tax	17,103	14,176	11,938	11,513	12,188	10,165	10,897	9,378	8,338	7,355
Share in Union Taxes	10,617	9,906	6,569	6,902	8,012	7,085	6,412	5,333	3,792	3,573
Grants-in-aid - CSS	5,968	5,218	6,166	4,477	4,966	4,391	3,035	2,479	1,879	523
Grants-in-aid - Others	11,028	11,000	9,361	3,832	2,741	3,694	3,199	2,825	5,126	4,552
Non-Tax Rev - Int, Div., Profit	784	439	139	62	74	108	87	94	108	51
Non-Tax Rev - Others	3,582	2,317	4,032	3,937	3,235	1,661	1,259	1,125	1,002	1,265
West Bengal (Total)	1,95,544	1,78,159	1,48,394	1,42,914	1,45,975	1,31,270	1,17,832	1,09,732	86,514	72,882
States' Own Tax	83,609	71,082	60,287	60,669	60,732	52,721	45,466	42,492	39,412	35,831
Share in Union Taxes	71,435	65,541	44,737	48,048	55,776	49,321	44,625	37,164	24,595	23,175
Grants-in-aid - CSS	9,858	11,077	17,604	16,963	15,686	15,734	-	-	-6	3,727
Grants-in-aid - Others	28,446	28,770	20,567	14,021	10,124	10,377	24,791	28,214	20,887	8,127
Non-Tax Rev - Int, Div., Profit	483	464	2,826	403	853	1,432	1,202	347	283	995
Non-Tax Rev - Others	1,714	1,227	2,373	2,810	2,804	1,685	1,748	1,515	1,344	1,028
Total of All States	35,13,095	31,05,884	24,83,672	25,63,556	25,18,110	22,28,060	20,04,422	17,97,104	15,62,700	13,42,059

All States	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
States' Own Tax	16,98,675	14,17,820	11,31,782	11,75,497	11,51,127	10,14,736	9,05,117	8,39,817	7,72,894	7,06,146
Share in Union Taxes	9,48,590	8,82,838	5,94,982	6,43,763	7,47,465	6,61,272	5,98,348	4,98,380	3,33,408	3,14,131
Grants-in-aid – CSS*	2,74,365	2,50,511	2,43,308	2,32,349	2,14,257	2,10,071	69,793	58,927	59,499	45,896
Grants-in-aid – Others*	3,17,464	3,15,650	3,44,438	2,58,050	1,94,483	1,68,845	2,65,699	2,50,241	2,55,156	1,46,213
Non-Tax Rev - Int, Div. Profit	27,373	22,735	26,126	27,911	33,687	29,880	26,556	19,745	26,120	28,821
Non-Tax Rev - Others	2,46,627	2,16,331	1,43,037	2,25,986	1,77,092	1,43,256	1,38,909	1,29,996	1,15,623	1,00,852
Total	35,13,095	31,05,884	24,83,672	25,63,556	25,18,110	22,28,060	20,04,422	17,97,104	15,62,700	13,42,059

* One of the consequential revision post removal of Plan and Non-Plan distinction from FY 2017-18 was the revision in classification of Receipts with respect to grants, including those relating to Centrally Sponsored Schemes. For purposes of this Publication the figures adopted as Grants-in-aid-CSS relate to Major Head 1601-04 for the period upto 2017-18 and Major head 1601-06 for the years from FY 2017-18 to FY 2022-23.

Annexure 3: Component-wise Capital Account Receipts (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	1,86,020	1,61,719	1,63,038	1,16,783	98,257	74,114	61,952	53,966	38,097	25,876
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-1	-	-	-	-	-	-	-	9
Recoveries of Loans and Advances	-4	2,110	1,063	4,355	277	51	2,029	285	5,092	575
Public Debt Receipts	1,86,024	1,59,610	1,61,975	1,12,428	97,980	74,063	59,923	53,682	33,005	25,292
Arunachal Pradesh (Total)	2,484	1,490	1,522	1,798	1,210	1,773	1,019	627	1,568	358
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	5	7	6	7	5	6	4	5	27	3
Public Debt Receipts	2,480	1,483	1,516	1,791	1,205	1,767	1,015	621	1,540	354
Assam (Total)	28,275	19,770	17,943	14,258	11,758	8,452	3,920	6,008	6,156	1,202
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	5	3,099	3	8	3	5	19	510	10	6
Public Debt Receipts	28,270	16,670	17,940	14,250	11,755	8,447	3,902	5,498	6,145	1,196
Bihar (Total)	48,325	40,473	36,736	29,175	20,494	13,191	21,600	18,402	15,411	9,922
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	41	28	820	30	1,825	22	23	19	1,493	15
Public Debt Receipts	48,284	40,445	35,915	29,145	18,668	13,169	21,577	18,383	13,918	9,907
Chhattisgarh (Total)	10,762	15,191	21,691	19,849	14,538	9,794	5,655	7,550	6,638	5,577
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	6	5	5	5	5	3	2	3	3	8
Recoveries of Loans and Advances	118	88	105	257	162	139	173	296	195	1,637
Public Debt Receipts	10,639	15,098	21,582	19,588	14,370	9,652	5,480	7,251	6,440	3,932

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Goa (Total)	2,630	5,162	7,658	3,815	4,994	3,168	3,313	4,182	2,344	1,361
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	2	2	3	4	5	7	9	10	10	13
Public Debt Receipts	2,628	5,160	7,655	3,812	4,989	3,161	3,304	4,172	2,334	1,349
Gujarat (Total)	52,587	47,124	68,980	43,927	43,362	27,299	28,074	23,612	20,316	19,484
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	9,968	106	65	-	240	-	241	-
Recoveries of Loans and Advances	254	155	156	330	151	346	166	125	621	141
Public Debt Receipts	52,333	46,968	58,857	43,491	43,146	26,953	27,668	23,486	19,454	19,343
Haryana (Total)	80,961	55,673	54,312	49,878	39,686	27,871	29,169	38,357	19,150	17,985
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	74	67	63	54	49	40	26	30	19	10
Recoveries of Loans and Advances	238	500	432	5,393	5,372	6,341	973	328	273	262
Public Debt Receipts	80,649	55,106	53,817	44,432	34,265	21,490	28,170	37,998	18,859	17,713
Himachal Pradesh (Total)	22,467	9,383	16,775	10,870	6,458	5,675	8,633	6,155	11,567	4,067
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	13	7	3	2	9	35	-	-	650	-
Recoveries of Loans and Advances	83	41	23	21	22	40	30	26	41	17
Public Debt Receipts	22,372	9,335	16,749	10,847	6,427	5,600	8,603	6,129	10,877	4,051
Jharkhand (Total)	9,189	11,132	13,595	9,642	7,851	8,204	7,120	13,276	6,723	4,726
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	25	-	-	-	-
Recoveries of Loans and Advances	46	1,292	49	49	48	42	38	31	33	23
Public Debt Receipts	9,142	9,840	13,547	9,593	7,803	8,137	7,081	13,245	6,690	4,703

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Karnataka (Total)	45,029	80,774	84,843	50,707	41,940	25,262	31,283	21,484	21,969	17,484
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	2	6	45	45	-6	4	27	352	10	88
Recoveries of Loans and Advances	478	127	270	202	31	137	100	60	84	109
Public Debt Receipts	44,549	80,641	84,528	50,459	41,914	25,122	31,156	21,072	21,875	17,287
Kerala (Total)	54,466	65,472	70,033	60,730	33,703	30,614	24,180	19,839	18,661	14,584
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	50	60	34	27	47	29	30	28	28	19
Recoveries of Loans and Advances	409	479	264	295	211	351	292	153	124	104
Public Debt Receipts	54,007	64,932	69,735	60,407	33,446	30,234	23,858	19,659	18,509	14,461
Madhya Pradesh (Total)	60,372	47,945	65,243	34,424	32,580	26,981	30,644	20,174	21,861	9,670
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	47	1,598	14	14	13	19	24	26	28	36
Recoveries of Loans and Advances	1,458	62	58	46	70	5,070	772	162	6,765	93
Public Debt Receipts	58,867	46,285	65,171	34,364	32,497	21,892	29,847	19,985	15,069	9,541
Maharashtra (Total)	95,345	91,765	1,20,128	58,768	27,630	51,448	50,082	38,858	36,701	28,615
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	17	-	-
Recoveries of Loans and Advances	643	1,179	1,612	1,615	1,604	1,778	1,746	865	975	728
Public Debt Receipts	94,702	90,587	1,18,516	57,153	26,025	49,670	48,336	37,976	35,726	27,887
Manipur (Total)	11,117	12,655	9,337	6,314	3,927	1,304	1,552	927	490	658
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	1	2	3	1	1	8	1	1	1	1
Public Debt Receipts	11,116	12,652	9,334	6,314	3,927	1,296	1,551	926	489	657

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Meghalaya (Total)	6,245	4,044	2,470	1,527	1,343	1,243	1,229	856	747	653
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	25	24	28	31	18	17	19	19	20	20
Public Debt Receipts	6,221	4,020	2,442	1,496	1,325	1,225	1,210	837	727	633
Mizoram (Total)	4,046	4,592	2,645	1,174	156	916	778	589	1,415	988
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	26	32	34	27	22	22	22	26	32	33
Public Debt Receipts	4,019	4,560	2,611	1,148	134	894	756	563	1,383	955
Nagaland (Total)	7,612	8,710	11,436	7,871	2,908	5,142	5,445	3,546	2,416	1,977
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	450	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	3	2	1	1	1	1	1	1	1	1
Public Debt Receipts	7,159	8,709	11,435	7,870	2,907	5,141	5,444	3,546	2,415	1,976
Odisha (Total)	6,179	14,346	21,002	14,966	10,308	13,119	11,312	10,018	7,738	2,547
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	0
Recoveries of Loans and Advances	832	1,566	684	287	305	257	89	228	92	257
Public Debt Receipts	5,347	12,780	20,318	14,679	10,003	12,862	11,223	9,790	7,646	2,290
Punjab (Total)	89,708	41,382	63,745	70,847	52,947	46,073	83,808	38,647	31,361	24,253
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	0	-	0	0	0	0	0	0	1	1
Recoveries of Loans and Advances	164	207	50	16,070	849	73	181	218	137	112
Public Debt Receipts	89,544	41,175	63,695	54,776	52,098	45,999	83,627	38,428	31,224	24,140

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Rajasthan (Total)	1,61,001	1,03,768	90,352	61,864	53,025	43,707	45,630	62,470	19,160	14,817
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	16	31	14	20	20	17	28	24	15	10
Recoveries of Loans and Advances	420	2,374	374	15,670	15,158	15,133	1,714	1,447	1,004	316
Public Debt Receipts	1,60,565	1,01,363	89,964	46,174	37,847	28,557	43,889	60,998	18,141	14,491
Sikkim (Total)	2,037	1,883	1,566	834	1,147	1,054	785	656	413	297
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	0	0	1	0	2	1	1	1	1	1
Public Debt Receipts	2,037	1,883	1,565	833	1,145	1,053	783	655	412	296
Tamil Nadu (Total)	1,02,182	1,09,840	1,08,112	72,158	54,850	54,196	69,691	36,750	32,447	25,435
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	42	0	-	-	-	2	1	-	16	-
Recoveries of Loans and Advances	1,078	5,355	5,245	5,384	6,913	8,472	3,548	684	1,351	620
Public Debt Receipts	1,01,062	1,04,485	1,02,867	66,774	47,936	45,722	66,143	36,067	31,080	24,815
Telangana (Total)	1,27,512	1,19,100	1,16,645	75,595	51,028	49,291	44,975	17,585	9,657	-
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	629	48	58	62	66	138	156	88	77	-
Public Debt Receipts	1,26,884	1,19,053	1,16,586	75,533	50,962	49,153	44,819	17,498	9,580	-
Tripura (Total)	929	1,048	2,850	3,259	1,708	1,335	1,140	1,121	539	788
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recovery of Loans and Advances	52	1	1	1	1	2	1	1	2	1
Public Debt Receipts	877	1,047	2,848	3,258	1,708	1,333	1,140	1,120	537	787

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Uttar Pradesh (Total)	68,184	76,691	87,994	79,449	56,909	47,652	67,944	75,239	35,783	15,490
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	-	-	-	-	-	-
Recoveries of Loans and Advances	1,337	939	1,135	5,641	5,313	236	259	726	262	590
Public Debt Receipts	66,847	75,751	86,859	73,809	51,595	47,417	67,685	74,514	35,520	14,900
Uttarakhand (Total)	9,460	7,935	15,158	13,132	15,475	13,490	10,627	7,026	4,934	4,274
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	12	-	0	-	0	-	-	-	135	180
Recoveries of Loans and Advances	17	17	23	19	27	34	35	27	46	55
Public Debt Receipts	9,431	7,918	15,135	13,113	15,448	13,457	10,592	6,998	4,754	4,038
West Bengal (Total)	70,325	77,639	75,579	75,765	71,693	45,957	40,757	47,233	55,368	52,108
Retirement of Capital / Disinvestment of Equity, value of bonus share, proceeds of monetisation, if any, etc.	-	-	-	-	692	-	-	653	-	-
Recoveries of Loans and Advances	82	58	150	67	804	214	3,233	832	175	1,158
Public Debt Receipts	70,243	77,581	75,429	75,699	70,197	45,744	37,524	45,747	55,193	50,950
Total of All States	13,65,450	12,36,705	13,51,387	9,89,382	7,61,884	6,38,326	6,92,320	5,75,154	4,29,630	3,05,198

Components (Total for all States)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Misc. Capital Receipts	711	1,773	10,147	274	894	174	379	1,134	1,146	360
Recoveries of Loans and Advances	8,442	19,796	12,652	55,872	39,267	38,941	15,634	7,176	18,943	6,892
<i>Internal Debt (1)</i>	<i>12,46,875</i>	<i>10,28,966</i>	<i>11,89,187</i>	<i>9,08,557</i>	<i>6,97,934</i>	<i>5,81,711</i>	<i>6,58,575</i>	<i>5,54,347</i>	<i>3,97,673</i>	<i>2,87,259</i>
<i>Loans and Advances from the Centre (2)</i>	<i>1,09,422</i>	<i>1,86,170</i>	<i>1,39,402</i>	<i>24,678</i>	<i>23,788</i>	<i>17,500</i>	<i>17,732</i>	<i>12,497</i>	<i>11,868</i>	<i>10,687</i>
Public Debt Receipts (1) + (2)	13,56,297	12,15,136	13,28,589	9,33,235	7,21,723	5,99,210	6,76,307	5,66,844	4,09,541	2,97,946
Total	13,65,450	12,36,705	13,51,387	9,89,382	7,61,884	6,38,326	6,92,320	5,75,154	4,29,630	3,05,198

Annexure 4: Revenue and Capital Expenditure of the States (₹ crore)

#	States	2022-23		2021-22		2020-21		2019-20		2018-19	
		Revox	Capex	Revox	Capex	Revox	Capex	Revox	Capex	Revox	Capex
1	Andhra Pradesh	2,01,256	9,017	1,59,163	18,511	1,52,677	20,690	1,37,475	17,598	1,28,570	21,820
2	Arunachal Pradesh	17,418	8,111	15,847	6,491	13,088	5,128	12,219	3,709	12,429	5,748
3	Assam	1,01,815	16,338	82,548	20,230	64,520	12,487	65,817	13,502	56,899	11,362
4	Bihar	1,83,976	33,577	1,59,220	25,157	1,39,493	19,323	1,26,017	12,970	1,24,897	22,529
5	Chhattisgarh	85,285	13,406	75,010	10,828	70,033	9,075	73,477	8,623	64,411	9,144
6	Goa	14,884	3,430	14,227	2,685	12,093	1,998	11,623	1,674	11,083	2,152
7	Gujarat	1,79,543	36,965	1,60,421	29,256	1,50,704	28,014	1,40,899	26,962	1,32,790	29,793
8	Haryana	1,06,406	14,127	98,425	12,012	89,947	6,795	84,848	18,975	77,156	16,062
9	Himachal Pradesh	44,425	6,139	36,195	6,407	33,535	5,629	30,730	5,632	29,442	5,051
10	Jharkhand	66,682	18,227	62,778	10,840	59,264	11,845	56,457	10,044	50,631	12,197
11	Karnataka	2,15,584	60,599	2,09,428	52,084	1,76,054	48,075	1,74,257	39,599	1,64,300	39,147
12	Kerala	1,41,951	16,787	1,46,180	17,046	1,23,446	15,438	1,04,720	9,665	1,10,316	9,753
13	Madhya Pradesh	1,99,895	46,799	1,81,061	43,962	1,64,733	31,586	1,50,444	30,229	1,42,149	30,514
14	Maharashtra	4,07,614	66,308	3,49,686	49,106	3,10,610	32,029	3,00,305	38,385	2,67,022	36,594
15	Manipur	14,159	3,492	12,642	3,254	12,428	2,449	10,239	1,155	9,749	1,731
16	Meghalaya	14,864	2,777	13,620	2,837	11,499	1,816	9,565	983.49	10,256	1,507
17	Mizoram	10,092	1,324	8,557	1,007	8,515	1,129	9,454	1,455	7,506	1,909
18	Nagaland	13,410	2,705	11,817	1,896	11,052	1,678	11,637	1,216	10,920	1,601
19	Odisha	1,31,006	35,507	1,09,588	24,411	95,311	19,546	99,137	21,537	85,356	24,652
20	Punjab	1,13,661	8,049	96,637	9,586	86,345	5,338	75,860	18,612	75,404	3,773
21	Rajasthan	2,26,479	19,973	2,09,790	24,773	1,78,309	15,762	1,76,485	16,973	1,66,773	20,751
22	Sikkim	7,631	2,377	6,669	1,317	6,369	1,514	6,185	737.67	5,227	1,338
23	Tamil Nadu	2,79,964	46,791	2,54,030	40,651	2,36,402	36,902	2,10,435	29,654	1,97,201	30,789
24	Telangana	1,53,407	39,129	1,36,803	37,344	1,23,212	26,790	1,08,798	25,559	97,083	31,347
25	Tripura	17,739	2,135	16,125	1,423	14,368	834.97	13,377	886.97	11,889	1,482
26	Uttar Pradesh	3,79,978	1,03,237	3,37,581	73,056	2,98,543	53,390	2,98,833	62,118	3,01,728	68,766
27	Uttarakhand	43,773	8,288	38,929	7,881	37,091	6,576	32,859	5,540	32,196	6,368
28	West Bengal	2,22,839	22,573	2,10,160	18,586	1,77,921	15,310	1,62,575	17,237	1,56,374	24,583
	Total	35,95,736	6,48,184	32,13,137	5,52,637	28,57,560	4,37,148	26,94,727	4,41,230	25,39,755	4,72,463

#	States	2017-18		2016-17		2015-16		2014-15		2013-14	
		Reves	Capex	Reves	Capex	Reves	Capex	Reves	Capex	Reves	Capex
1	Andhra Pradesh	1,21,214	16,271	1,16,215	15,708	95,950	14,845	1,14,866	12,616	1,10,375	18,969
2	Arunachal Pradesh	10,900	3,193	9,395	1,554	8,363	2,006	7,157	1,488	5,731	1,698
3	Assam	55,481	7,947	49,363	6,001	37,011	2,951	39,078	4,543	31,990	4,011
4	Bihar	1,02,624	29,150	94,765	27,322	83,616	24,587	72,570	18,519	62,477	14,808
5	Chhattisgarh	56,230	10,370	48,165	9,743	43,701	8,110	39,561	6,633	32,860	5,893
6	Goa	10,543	2,128	8,866	1,642	8,420	1,625	7,410	1,237	6,803	1,012
7	Gujarat	1,18,060	26,944	1,03,895	22,833	95,779	24,845	86,652	24,508	75,259	23,281
8	Haryana	73,257	14,933	68,403	11,378	59,236	20,159	49,118	4,558	41,887	4,710
9	Himachal Pradesh	27,053	4,258	25,344	6,789	22,303	3,328	19,787	2,947	17,352	2,387
10	Jharkhand	50,952	13,804	45,089	12,196	36,553	15,639	31,795	6,367	23,472	4,944
11	Karnataka	1,42,482	35,759	1,31,921	30,085	1,17,029	21,369	1,03,614	20,198	89,190	17,642
12	Kerala	99,948	10,289	91,096	11,286	78,689	8,342	71,746	4,998	60,486	5,759
13	Madhya Pradesh	1,30,246	32,463	1,19,537	32,229	99,771	19,993	82,373	24,412	69,870	15,890
14	Maharashtra	2,41,571	27,821	2,13,229	31,826	1,90,374	23,908	1,77,553	20,664	1,54,902	21,666
15	Manipur	9,274	1,432	8,185	1,494	7,383	1,239	7,267	1,333	5,719	1,292
16	Meghalaya	8,423	1005.49	8,337	1,321	6,348	1,269	6,252	1,175	5,552	1,118
17	Mizoram	6,881	2,041	6,230	938.46	5,571	718.1	5,652	929.94	4,917	630.1
18	Nagaland	10,191	1,275	8,652	1,076	7,582	1,059	6,762	1,023	5,750	1,208
19	Odisha	71,837	22,984	65,041	18,725	58,806	17,427	51,136	11,433	45,618	8,220
20	Punjab	62,465	3,112	55,296	45,710	50,073	9,028	46,613	3,389	41,641	2,366
21	Rajasthan	1,45,842	21,957	1,27,140	29,945	1,06,239	58,588	94,542	16,803	75,510	14,476
22	Sikkim	4,152	1,524	3,788	737.29	3,645	661.01	3,731	1007.28	3,458	922.34
23	Tamil Nadu	1,67,874	26,720	1,53,195	46,756	1,40,993	21,326	1,28,828	22,122	1,09,825	19,415
24	Telangana	85,365	30,111	81,432	36,773	75,896	18,823	50,673	9,856	0	0
25	Tripura	10,357	1,784	8,855	3,321	7,868	3,210	7,443	2,848	5,949	1,657
26	Uttar Pradesh	2,66,224	40,597	2,36,592	76,530	2,12,736	73,541	1,71,027	55,170	1,58,147	34,336
27	Uttarakhand	29,083	5,991	25,272	5,119	23,086	4,301	21,164	5,090	16,216	3,990
28	West Bengal	1,41,077	19,338	1,33,918	12,534	1,18,827	13,281	1,03,652	10,383	91,797	7,590
	Total	22,59,605	4,15,204	20,47,215	5,01,572	18,01,846	4,16,178	16,08,023	2,96,249	13,52,751	2,39,891

Annexure 5: Committed Expenditure of the States (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	84,659	73,205	67,033	61,541	55,497	52,748	46,012	40,039	39,432	49,573
Salaries / Payroll	36,583	30,713	29,545	26,503	24,864	22,666	21,442	18,941	19,453	22,980
Pension and retirement benefits	22,584	20,327	17,470	17,385	15,291	16,236	12,872	11,249	9,972	13,682
Interest (borrowing costs interest bearing funds)	25,492	22,165	20,018	17,653	15,342	13,847	11,697	9,848	10,007	12,911
Arunachal Pradesh (Total)	8,733	7,708	6,896	6,414	5,793	5,826	4,607	4,069	3,685	3,260
Salaries / Payroll	6,233	5,568	5,058	4,917	4,372	4,435	3,567	3,098	2,853	2,549
Pension and retirement benefits	1,665	1,362	1,086	882	894	924	641	555	481	398
Interest (borrowing costs interest bearing funds)	835	778	752	615	526	467	399	416	351	313
Assam (Total)	51,311	48,990	39,864	38,379	35,469	35,420	27,716	26,143	24,589	21,567
Salaries / Payroll	28,030	25,715	24,336	24,331	23,512	23,927	18,188	17,539	17,018	15,105
Pension and retirement benefits	16,407	17,224	10,329	9,609	8,112	8,287	6,565	5,985	5,237	4,264
Interest (borrowing costs interest bearing funds)	6,875	6,051	5,199	4,439	3,844	3,205	2,964	2,618	2,334	2,198
Bihar (Total)	63,108	57,604	53,961	48,520	46,067	41,126	36,483	33,872	32,081	28,977
Salaries / Payroll	24,816	23,525	21,842	20,418	19,968	17,779	15,784	14,924	14,607	14,037
Pension and retirement benefits	23,108	20,258	19,635	17,110	16,028	14,293	12,508	11,850	11,345	9,482
Interest (borrowing costs interest bearing funds)	15,184	13,822	12,484	10,991	10,071	9,054	8,191	7,098	6,129	5,459
Chhattisgarh (Total)	39,128	36,654	33,884	32,607	26,256	19,934	17,375	16,279	14,395	12,661
Salaries / Payroll	25,085	23,037	21,115	20,999	17,175	12,912	11,202	10,612	9,419	8,559
Pension and retirement benefits	7,661	7,472	7,136	6,638	5,429	3,924	3,486	3,519	3,250	2,752
Interest (borrowing costs interest bearing funds)	6,382	6,144	5,633	4,970	3,653	3,098	2,687	2,149	1,727	1,351
Goa (Total)	7,699	6,887	5,925	5,672	5,406	5,206	4,099	3,746	3,447	3,045
Salaries / Payroll	3,764	3,256	2,922	2,894	2,763	2,798	2,107	1,955	1,779	1,589
Pension and retirement benefits	2,119	1,848	1,412	1,313	1,299	1,164	844	717	660	565
Interest (borrowing costs interest bearing funds)	1,816	1,783	1,590	1,465	1,344	1,244	1,148	1,075	1,008	891

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Gujarat (Total)	61,322	57,288	54,369	51,238	49,521	43,418	37,822	34,069	31,664	28,811
Salaries / Payroll	13,533	11,940	11,596	11,126	11,042	10,485	8,722	7,806	7,533	7,209
Pension and retirement benefits	22,435	20,160	18,570	17,663	18,295	13,979	11,303	9,963	9,185	8,270
Interest (borrowing costs interest bearing funds)	25,354	25,188	24,203	22,449	20,183	18,954	17,797	16,300	14,946	13,332
Haryana (Total)	58,813	53,464	49,637	46,922	41,675	39,073	33,207	28,723	25,686	21,695
Salaries / Payroll	26,314	24,486	22,809	22,501	19,983	18,329	17,006	15,025	14,156	11,676
Pension and retirement benefits	12,404	10,617	9,713	8,833	8,140	8,783	5,659	5,413	4,602	4,169
Interest (borrowing costs interest bearing funds)	20,096	18,362	17,115	15,588	13,551	11,961	10,542	8,284	6,928	5,850
Himachal Pradesh (Total)	29,682	23,030	22,202	21,201	19,952	19,016	16,829	14,942	13,959	12,659
Salaries / Payroll	15,569	11,990	11,641	11,477	10,956	10,519	9,356	7,950	8,195	7,323
Pension and retirement benefits	9,284	6,399	6,088	5,490	4,975	4,709	4,114	3,836	2,914	2,855
Interest (borrowing costs interest bearing funds)	4,829	4,641	4,472	4,234	4,022	3,788	3,359	3,155	2,849	2,481
Jharkhand (Total)	28,945	27,880	25,472	24,144	22,981	21,796	17,234	15,529	13,809	13,056
Salaries / Payroll	14,903	13,979	12,885	12,832	12,138	11,221	8,927	8,218	7,417	6,957
Pension and retirement benefits	7,803	7,614	6,797	6,005	5,991	5,913	4,135	3,990	3,463	3,484
Interest (borrowing costs interest bearing funds)	6,238	6,286	5,790	5,308	4,852	4,662	4,172	3,320	2,929	2,614
Karnataka (Total)	70,263	62,708	55,640	51,496	43,969	36,174	33,131	31,171	28,437	25,074
Salaries / Payroll	17,817	17,058	14,783	14,573	13,437	10,561	9,803	9,174	8,915	8,085
Pension and retirement benefits	24,020	20,666	18,936	18,404	15,109	11,684	11,295	11,251	10,118	9,152
Interest (borrowing costs interest bearing funds)	28,427	24,984	21,920	18,519	15,423	13,930	12,033	10,746	9,404	7,837
Kerala (Total)	89,280	94,827	67,729	70,054	67,270	66,962	55,440	47,698	42,433	37,578
Salaries / Payroll	38,014	44,625	27,811	31,775	31,510	31,904	28,047	23,524	21,411	19,341
Pension and retirement benefits	26,090	26,899	18,943	19,064	19,012	19,938	15,277	13,063	11,253	9,971
Interest (borrowing costs interest bearing funds)	25,176	23,303	20,975	19,215	16,748	15,120	12,117	11,111	9,770	8,265

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Madhya Pradesh (Total)	83,673	74,646	66,505	55,906	50,543	43,009	38,058	35,300	32,633	29,656
Salaries / Payroll	44,529	39,158	35,916	29,636	25,863	22,673	20,186	19,390	18,725	17,333
Pension and retirement benefits	19,691	17,042	14,671	12,053	11,984	9,290	8,793	7,819	6,836	5,932
Interest (borrowing costs interest bearing funds)	19,453	18,446	15,918	14,217	12,696	11,045	9,079	8,091	7,071	6,391
Maharashtra (Total)	1,30,751	1,18,635	1,05,852	99,670	83,329	78,967	71,457	65,853	60,466	55,661
Salaries / Payroll	45,953	39,964	36,615	38,368	28,818	27,346	26,067	24,745	22,243	21,477
Pension and retirement benefits	43,109	38,513	32,267	27,741	20,490	18,603	16,858	15,336	14,258	12,978
Interest (borrowing costs interest bearing funds)	41,689	40,158	36,970	33,561	34,021	33,018	28,532	25,771	23,965	21,207
Manipur (Total)	9,018	7,892	7,095	6,565	5,774	5,409	4,806	4,380	4,108	3,792
Salaries / Payroll	5,264	4,762	4,525	4,163	3,662	3,521	3,088	2,853	2,700	2,575
Pension and retirement benefits	2,880	2,439	1,738	1,738	1,534	1,324	1,174	1,010	934	771
Interest (borrowing costs interest bearing funds)	874	691	832	664	577	563	544	516	473	445
Meghalaya (Total)	6,645	5,982	5,436	5,236	4,943	3,943	3,412	3,186	2,910	2,608
Salaries / Payroll	3,944	3,653	3,384	3,345	3,281	2,601	2,242	2,130	1,990	1,786
Pension and retirement benefits	1,673	1,366	1,194	1,132	1,005	751	648	589	515	451
Interest (borrowing costs interest bearing funds)	1,029	963	859	759	657	591	522	466	405	372
Mizoram (Total)	5,619	4,854	5,002	4,987	4,079	3,578	3,426	3,187	2,903	2,717
Salaries / Payroll	3,291	3,072	3,118	3,211	2,739	2,401	2,323	2,201	2,051	1,908
Pension and retirement benefits	1,834	1,331	1,483	1,433	970	838	761	616	545	525
Interest (borrowing costs interest bearing funds)	494	451	401	343	369	339	341	369	306	285
Nagaland (Total)	9,922	9,045	8,105	7,874	7,269	6,098	5,479	5,304	4,735	4,130
Salaries / Payroll	6,109	5,954	5,496	5,250	4,945	4,156	3,750	3,689	3,274	2,941
Pension and retirement benefits	2,819	2,159	1,752	1,811	1,553	1,264	1,093	1,029	905	695
Interest (borrowing costs interest bearing funds)	993	932	857	814	772	678	636	586	555	494

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Odisha (Total)										
Salaries / Payroll	50,032	46,420	41,427	41,183	35,887	31,379	26,058	23,877	21,780	19,536
Pension and retirement benefits	25,934	23,619	21,154	20,847	19,567	17,697	15,180	14,188	12,553	10,713
Interest (borrowing costs interest bearing funds)	18,596	16,459	13,629	14,273	10,520	8,693	6,843	6,346	6,417	5,935
	5,502	6,342	6,644	6,063	5,800	4,988	4,035	3,343	2,810	2,888
Punjab (Total)										
Salaries / Payroll	65,703	57,476	53,031	48,717	46,695	44,973	38,122	34,778	32,244	28,688
Pension and retirement benefits	27,584	23,683	21,198	20,857	20,300	19,430	17,707	17,163	16,034	14,591
Interest (borrowing costs interest bearing funds)	18,214	14,730	13,680	10,294	10,089	10,208	8,773	7,833	7,249	6,277
	19,905	19,064	18,153	17,567	16,306	15,334	11,642	9,782	8,960	7,820
Rajasthan (Total)										
Salaries / Payroll	1,15,361	1,08,177	98,800	92,982	91,324	70,780	59,524	48,296	43,200	37,127
Pension and retirement benefits	59,378	56,686	51,159	48,577	49,233	37,134	29,552	25,424	23,108	20,263
Interest (borrowing costs interest bearing funds)	25,381	23,391	22,440	20,761	20,396	13,925	12,296	10,864	9,629	7,801
	30,602	28,100	25,202	23,643	21,695	19,720	17,677	12,008	10,463	9,063
Sikkim (Total)										
Salaries / Payroll	4,907	4,445	4,087	4,353	3,115	2,346	2,194	2,022	1,809	1,564
Pension and retirement benefits	3,039	2,826	2,631	2,933	1,944	1,479	1,423	1,358	1,236	1,094
Interest (borrowing costs interest bearing funds)	1,150	983	908	911	737	505	446	402	333	261
	718	635	548	510	433	362	324	262	240	209
Tamil Nadu (Total)										
Salaries / Payroll	1,42,684	1,21,918	1,14,254	1,12,641	1,03,654	92,385	82,327	73,790	66,991	57,693
Pension and retirement benefits	63,596	54,104	50,642	50,459	45,267	44,014	41,821	38,153	35,092	30,428
Interest (borrowing costs interest bearing funds)	32,178	26,250	27,115	30,202	29,630	22,360	19,973	18,246	17,349	14,860
	46,911	41,564	36,497	31,980	28,757	26,012	20,533	17,391	14,550	12,405
Telangana (Total)										
Salaries / Payroll	63,406	55,336	52,049	47,441	44,263	42,688	36,842	33,840	20,076	-
Pension and retirement benefits	25,769	22,150	21,608	21,222	20,199	19,920	19,223	18,065	10,639	-
Interest (borrowing costs interest bearing funds)	15,816	14,025	13,599	11,834	11,477	11,932	9,011	8,217	4,210	-
	21,821	19,161	16,841	14,386	12,586	10,836	8,609	7,558	5,227	-

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Tripura (Total)	9,772	9,343	8,847	9,111	8,455	7,469	5,915	5,383	4,642	3,956
Salaries / Payroll	5,721	5,428	5,241	5,615	5,400	4,977	3,912	3,629	3,123	2,688
Pension and retirement benefits	2,678	2,516	2,322	2,371	2,036	1,605	1,209	1,025	837	677
Interest (borrowing costs interest bearing funds)	1,374	1,398	1,285	1,125	1,019	887	794	729	682	591
Uttar Pradesh (Total)	1,61,765	1,48,077	1,35,981	1,37,924	1,26,448	1,12,023	93,534	80,122	73,846	67,018
Salaries / Payroll	60,061	54,727	50,333	53,508	50,382	44,411	38,371	34,525	32,676	30,084
Pension and retirement benefits	58,697	50,475	48,219	49,603	44,024	38,476	28,227	24,150	22,305	19,521
Interest (borrowing costs interest bearing funds)	43,008	42,876	37,428	34,813	32,042	29,136	26,936	21,448	18,865	17,412
Uttarakhand (Total)	25,800	23,721	22,696	21,725	21,396	19,516	15,563	13,447	12,167	10,618
Salaries / Payroll	13,515	12,417	11,755	11,714	11,525	10,496	8,670	7,848	7,309	6,431
Pension and retirement benefits	7,181	6,364	6,168	5,507	5,396	5,033	3,170	2,628	2,452	2,131
Interest (borrowing costs interest bearing funds)	5,104	4,939	4,773	4,504	4,475	3,987	3,723	2,971	2,406	2,056
West Bengal (Total)	85,648	83,976	75,015	66,045	59,889	56,501	52,675	48,164	45,595	44,129
Salaries / Payroll	21,006	20,628	19,840	16,915	14,915	13,839	13,027	12,188	11,879	11,734
Pension and retirement benefits	24,624	26,676	21,394	17,462	16,063	14,588	13,945	12,860	12,128	11,638
Interest (borrowing costs interest bearing funds)	40,018	36,672	33,782	31,668	28,911	28,074	25,703	23,115	21,588	20,757
Total of All States	15,63,649	14,30,188	12,86,793	12,20,550	11,16,917	10,07,761	8,69,348	7,77,206	7,03,718	6,26,849

Components (Total for All States)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Revenue Expenditure	35,95,736	32,13,137	28,57,560	26,94,727	25,39,755	22,59,605	20,47,215	18,01,846	16,08,023	13,52,751
Salaries / Payroll	6,65,351	6,08,724	5,50,959	5,40,968	4,99,761	4,53,629	4,00,692	3,66,315	3,37,390	3,01,455
As % of Revenue Expenditure	18.50	18.94	19.28	20.08	19.68	20.08	19.57	20.33	20.98	22.28
Pension and retirement benefits	4,52,100	4,05,566	3,58,692	3,37,522	3,06,479	2,69,231	2,21,920	2,00,363	1,79,382	1,59,498
As % of Revenue Expenditure	12.57	12.62	12.55	12.53	12.07	11.91	10.84	11.12	11.16	11.79
Interest (borrowing costs interest bearing funds)	4,46,198	4,15,898	3,77,142	3,42,060	3,10,676	2,84,901	2,46,736	2,10,528	1,86,945	1,65,897
As % of Revenue Expenditure	12.41	12.94	13.20	12.69	12.23	12.61	12.05	11.68	11.63	12.26
Total Committed Expenditure	15,63,649	14,30,188	12,86,793	12,20,550	11,16,917	10,07,761	8,69,348	7,77,206	7,03,718	6,26,849
As a % of Revenue Expenditure	43.49	44.51	45.03	45.29	43.98	44.60	42.46	43.13	43.76	46.34

Annexure 6: Sectoral Revenue Expenditure of the States (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	2,01,256	1,59,163	1,52,677	1,37,475	1,28,570	1,21,214	1,16,215	95,950	1,14,866	1,10,375
General Services	63,800	56,124	48,990	45,222	40,790	39,075	32,786	28,573	28,590	36,899
Social Services	88,648	69,244	65,988	68,101	64,280	59,159	50,228	46,449	42,259	44,956
Economic Services	48,788	33,775	37,679	24,136	23,459	22,894	33,108	20,813	43,890	28,303
Grants-in-Aid	20	20	20	16	41	86	93	116	126	218
Arunachal Pradesh (Total)	17,418	15,847	13,088	12,219	12,429	10,900	9,395	8,363	7,157	5,731
General Services	5,205	4,834	4,217	3,831	3,823	3,485	2,768	2,518	2,063	1,780
Social Services	5,844	5,760	4,359	4,256	4,472	3,951	3,046	2,557	2,358	1,770
Economic Services	6,369	5,253	4,511	4,131	4,134	3,465	3,580	3,288	2,736	2,181
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Assam (Total)	1,01,815	82,548	64,520	65,817	56,899	55,481	49,363	37,011	39,078	31,990
General Services	34,483	36,369	22,892	22,350	21,059	22,058	17,123	12,656	12,922	10,929
Social Services	51,904	33,182	29,014	29,061	25,334	21,373	22,673	17,740	18,088	14,850
Economic Services	14,911	12,691	12,236	14,040	10,232	11,925	8,914	6,240	7,075	5,836
Grants-in-Aid	516	306	377	366	274	125	652	375	994	376
Bihar (Total)	1,83,976	1,59,220	1,39,493	1,26,017	1,24,897	1,02,624	94,765	83,616	72,570	62,477
General Services	56,029	48,939	46,239	41,628	38,691	33,374	30,607	27,972	26,408	22,018
Social Services	88,348	76,115	63,808	57,816	58,284	45,769	40,737	35,943	31,713	26,395
Economic Services	39,598	34,166	29,445	26,571	27,918	23,476	23,417	19,696	14,445	14,060
Grants-in-Aid	0	0	2	2	4	4	4	4	4	4
Chhattisgarh (Total)	85,285	75,010	70,033	73,477	64,411	56,230	48,165	43,701	39,561	32,860
General Services	22,825	21,375	19,586	19,095	15,280	12,870	11,496	10,409	9,042	7,851
Social Services	31,818	27,964	25,066	26,553	23,455	24,372	21,342	16,339	15,389	14,282
Economic Services	29,499	24,558	24,255	26,609	24,781	17,623	14,176	16,053	14,152	9,756
Grants-in-Aid	1,143	1,113	1,125	1,120	895	1,365	1,151	900	979	970
Goa (Total)	14,884	14,227	12,093	11,623	11,083	10,543	8,866	8,420	7,410	6,803
General Services	5,432	4,964	4,144	3,943	3,793	3,517	2,873	2,564	2,370	2,076
Social Services	5,333	5,559	4,529	4,339	4,223	4,155	3,345	3,183	2,804	2,634
Economic Services	4,119	3,704	3,420	3,341	3,066	2,871	2,648	2,673	2,222	2,093
Grants-in-Aid	-	-	-	-	-	-	-	-	14	-

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Gujarat (Total)	1,79,543	1,60,421	1,50,704	1,40,899	1,32,790	1,18,060	1,03,895	95,779	86,652	75,259
General Services	61,269	56,423	52,074	49,172	47,564	41,402	35,804	32,876	30,003	26,820
Social Services	75,125	68,254	60,816	59,197	53,285	49,039	44,926	42,120	36,714	32,382
Economic Services	42,673	35,332	37,424	32,115	31,576	27,145	22,749	20,224	19,399	15,731
Grants-in-Aid	477	412	390	415	365	474	416	559	536	326
Haryana (Total)	1,06,406	98,425	89,947	84,848	77,156	73,257	68,403	59,236	49,118	41,887
General Services	42,069	37,948	34,734	31,884	28,169	26,699	21,631	18,713	16,765	13,597
Social Services	43,680	40,928	36,164	33,726	29,743	28,061	25,473	21,539	19,121	15,413
Economic Services	20,657	19,549	19,048	19,238	19,022	18,107	20,875	18,690	13,088	12,740
Grants-in-Aid	-	-	-	-	222	391	424	293	145	136
Himachal Pradesh (Total)	44,425	36,195	33,535	30,730	29,442	27,053	25,344	22,303	19,787	17,352
General Services	17,763	13,900	13,454	12,335	11,438	11,010	9,728	8,788	7,604	7,047
Social Services	17,408	13,882	12,844	12,047	11,482	10,337	9,610	7,980	7,452	6,706
Economic Services	9,247	8,405	7,227	6,338	6,512	5,697	5,996	5,524	4,723	3,590
Grants-in-Aid	6	8	9	10	9	10	10	10	9	9
Jharkhand (Total)	66,682	62,778	59,264	56,457	50,631	50,952	45,089	36,553	31,795	23,472
General Services	23,261	21,555	19,903	18,714	17,656	16,558	13,024	12,002	10,623	9,959
Social Services	27,640	24,639	23,347	21,448	18,786	19,575	18,557	14,844	11,915	8,215
Economic Services	15,781	16,583	16,014	16,294	14,189	14,819	13,508	9,707	9,256	5,297
Grants-in-Aid	-	-	-	1	-	-	-	-	-	-
Karnataka (Total)	2,15,584	2,09,428	1,76,054	1,74,257	1,64,300	1,42,482	1,31,921	1,17,029	1,03,614	89,190
General Services	71,816	62,669	55,018	48,824	42,655	34,484	31,265	30,799	28,265	24,954
Social Services	81,011	79,804	61,726	66,373	67,934	58,652	54,549	46,307	39,366	32,622
Economic Services	57,095	60,339	53,629	52,636	48,285	42,856	40,421	33,846	29,971	26,593
Grants-in-Aid	5,662	6,616	5,681	6,425	5,425	6,490	5,686	6,076	6,011	5,020
Kerala (Total)	1,41,951	1,46,180	1,23,446	1,04,720	1,10,316	99,948	91,096	78,689	71,746	60,486
General Services	69,832	70,110	50,361	55,504	50,827	45,524	41,195	36,085	31,433	26,605
Social Services	50,276	50,696	44,832	34,045	38,211	35,876	33,765	27,603	23,718	20,980
Economic Services	12,281	15,714	18,761	9,107	12,380	11,351	10,655	11,098	10,198	7,929
Grants-in-Aid	9,563	9,660	9,492	6,064	8,899	7,197	5,481	3,903	6,398	4,971

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Madhya Pradesh (Total)	1,99,895	1,81,061	1,64,733	1,50,444	1,42,149	1,30,246	1,19,537	99,771	82,373	69,870
General Services	54,807	49,461	47,885	39,827	38,113	32,100	27,903	25,700	22,365	20,591
Social Services	82,085	71,643	68,757	64,225	58,707	58,346	47,942	42,651	32,067	27,768
Economic Services	55,127	52,831	42,191	40,493	37,658	32,735	36,885	25,529	23,715	16,971
Grants-in-Aid	7,878	7,125	5,900	5,900	7,672	7,065	6,807	5,891	4,225	4,539
Maharashtra (Total)	4,07,614	3,49,686	3,10,610	3,00,305	2,67,022	2,41,571	2,13,229	1,90,374	1,77,553	1,54,902
General Services	1,30,591	1,21,745	1,03,854	1,00,050	84,765	78,535	71,609	64,370	60,486	53,979
Social Services	1,63,329	1,42,523	1,22,023	1,22,947	1,09,391	93,054	90,282	82,317	76,952	70,879
Economic Services	80,820	59,455	64,336	56,043	52,759	54,189	43,843	38,052	37,687	27,991
Grants-in-Aid	32,874	25,963	20,396	21,264	20,107	15,793	7,495	5,635	2,428	2,053
Manipur (Total)	14,159	12,642	12,428	10,239	9,749	9,274	8,185	7,383	7,267	5,719
General Services	6,648	5,899	5,055	4,445	3,981	3,667	3,421	2,951	2,751	2,441
Social Services	4,408	3,557	3,328	2,917	2,661	2,569	2,057	1,974	2,028	1,604
Economic Services	2,744	2,635	3,421	2,322	2,533	2,504	2,343	2,110	2,012	1,339
Grants-in-Aid	359	552	623	555	573	534	364	348	476	335
Meghalaya (Total)	14,864	13,620	11,499	9,565	10,256	8,423	8,337	6,348	6,252	5,552
General Services	5,091	4,454	4,001	3,668	3,536	2,827	2,480	2,256	2,022	1,838
Social Services	5,612	5,255	4,347	3,724	4,100	3,148	3,099	2,395	2,370	1,974
Economic Services	4,161	3,911	3,151	2,173	2,620	2,448	2,757	1,697	1,860	1,739
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Mizoram (Total)	10,092	8,557	8,515	9,454	7,506	6,881	6,230	5,571	5,652	4,917
General Services	3,831	3,142	3,231	3,161	2,695	2,239	2,097	1,917	1,750	1,687
Social Services	3,674	3,338	3,178	3,393	2,934	2,607	2,301	2,220	2,161	1,824
Economic Services	2,587	2,078	2,106	2,900	1,876	2,035	1,832	1,434	1,742	1,407
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Nagaland (Total)	13,410	11,817	11,052	11,637	10,920	10,191	8,652	7,582	6,762	5,750
General Services	6,821	5,744	5,100	5,429	5,018	4,319	3,896	3,623	3,133	2,731
Social Services	3,746	3,378	3,139	3,030	3,159	2,559	2,295	2,094	1,855	1,702
Economic Services	2,844	2,695	2,814	3,178	2,743	3,313	2,460	1,865	1,774	1,318
Grants-in-Aid	-	-	-	-	-	-	-	-	-	-
Odisha (Total)	1,31,006	1,09,588	95,311	99,137	85,356	71,837	65,041	58,806	51,136	45,618
General Services	47,321	32,970	28,271	28,601	24,053	20,261	16,714	15,059	14,529	13,689
Social Services	52,498	47,312	39,901	43,517	36,427	29,557	27,600	24,643	20,964	18,722
Economic Services	29,603	27,792	25,809	25,586	23,514	20,757	19,714	18,188	14,825	12,315
Grants-in-Aid	1,584	1,513	1,330	1,434	1,363	1,263	1,012	916	817	892

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Punjab (Total)	1,13,661	96,637	86,345	75,860	75,404	62,465	55,296	50,073	46,613	41,641
General Services	54,003	47,240	43,253	38,614	36,931	34,500	28,488	24,713	23,043	20,192
Social Services	28,849	25,334	21,675	19,484	18,320	15,470	15,672	14,898	13,729	11,319
Economic Services	26,996	20,204	15,445	14,551	17,888	11,194	10,218	9,756	9,237	9,600
Grants-in-Aid	3,812	3,859	5,971	3,210	2,265	1,301	918	706	604	530
Rajasthan (Total)	2,26,479	2,09,790	1,78,309	1,76,485	1,66,773	1,45,842	1,27,140	1,06,239	94,542	75,510
General Services	71,875	65,406	60,144	56,186	54,364	43,450	39,203	31,016	27,868	23,339
Social Services	90,168	85,054	74,010	68,313	65,687	53,064	49,372	43,348	37,753	31,486
Economic Services	64,436	59,330	44,156	51,986	46,722	49,327	38,565	31,874	28,920	20,436
Grants-in-Aid	0	0	0	0	0	0	0	0	0	249
Sikkim (Total)	7,631	6,669	6,369	6,185	5,227	4,152	3,788	3,645	3,731	3,458
General Services	2,983	2,558	2,416	2,420	1,960	1,528	1,421	1,244	1,588	1,468
Social Services	2,814	2,471	2,431	2,254	2,072	1,532	1,335	1,236	1,280	1,276
Economic Services	1,735	1,530	1,428	1,428	1,128	1,028	977	1,126	821	678
Grants-in-Aid	99	110	93	84	66	63	56	39	42	35
Tamil Nadu (Total)	2,79,964	2,54,030	2,36,402	2,10,435	1,97,201	1,67,874	1,53,195	1,40,993	1,28,828	1,09,825
General Services	99,097	84,894	78,993	78,137	72,450	60,451	51,453	45,512	41,655	35,729
Social Services	88,968	88,749	89,805	73,999	70,202	59,790	55,297	54,807	50,349	45,276
Economic Services	71,975	60,898	51,809	42,610	39,669	36,162	33,980	29,943	26,843	19,644
Grants-in-Aid	19,926	19,489	15,796	15,688	14,880	11,470	12,466	10,732	9,980	9,175
Telangana (Total)	1,53,407	1,36,803	1,23,212	1,08,798	97,083	85,365	81,432	75,896	50,673	-
General Services	50,025	44,433	39,477	36,441	34,199	30,872	25,125	23,247	14,164	-
Social Services	57,564	53,181	48,400	45,833	39,721	37,259	35,286	30,466	18,753	-
Economic Services	45,818	39,190	35,335	26,524	23,157	17,200	20,950	22,043	17,644	-
Grants-in-Aid	-	-	-	-	5	33	72	140	112	-
Tripura (Total)	17,739	16,125	14,368	13,377	11,889	10,357	8,855	7,868	7,443	5,949
General Services	6,961	6,576	5,859	5,680	5,114	4,399	3,503	3,045	2,676	2,345
Social Services	7,718	6,679	5,905	5,478	4,992	4,250	3,683	3,311	3,184	2,408
Economic Services	2,734	2,562	2,317	1,951	1,549	1,480	1,471	1,314	1,403	1,048
Grants-in-Aid	326	308	287	268	234	228	198	198	180	147

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Uttar Pradesh (Total)	3,79,978	3,37,581	2,98,543	2,98,833	3,01,728	2,66,224	2,36,592	2,12,736	1,71,027	1,58,147
General Services	1,44,688	1,33,521	1,19,058	1,17,675	1,31,057	1,05,782	88,255	72,228	64,306	61,983
Social Services	1,38,928	1,20,987	1,09,727	1,03,849	91,312	84,252	91,861	82,486	60,906	60,756
Economic Services	78,363	66,573	55,551	62,809	67,259	64,635	45,834	47,881	34,885	25,711
Grants-in-Aid	18,000	16,500	14,208	14,500	12,100	11,555	10,642	10,140	10,931	9,696
Uttarakhand (Total)	43,773	38,929	37,091	32,859	32,196	29,083	25,272	23,086	21,164	16,216
General Services	16,889	15,668	14,826	13,844	13,525	12,409	9,934	8,410	7,402	6,182
Social Services	18,156	15,573	14,762	12,593	12,209	10,929	10,529	9,927	9,224	7,298
Economic Services	6,687	6,148	5,571	4,704	5,002	4,276	3,903	3,983	3,856	2,068
Grants-in-Aid	2,041	1,540	1,932	1,717	1,459	1,469	906	767	681	668
West Bengal (Total)	2,22,839	2,10,160	1,77,921	1,62,575	1,56,374	1,41,077	1,33,918	1,18,827	1,03,652	91,797
General Services	79,254	78,495	70,684	61,931	56,865	52,416	50,131	45,689	42,712	40,834
Social Services	1,15,569	1,02,475	78,847	73,089	68,764	59,591	57,067	47,389	40,156	38,262
Economic Services	27,608	28,835	27,941	27,105	30,256	28,582	26,156	24,973	20,157	12,083
Grants-in-Aid	408	354	450	450	489	488	564	776	627	618
Total of All States	35,95,736	32,13,137	28,57,560	26,94,727	25,39,755	22,59,605	20,47,215	18,01,846	16,08,023	13,52,751

Components (Total for All States)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
General Services	12,54,668	11,37,417	10,03,720	9,48,613	8,90,371	7,79,809	6,75,934	5,94,937	5,38,538	4,79,566
Social Services	14,31,121	12,73,536	11,22,726	10,65,706	9,90,149	8,78,297	8,23,929	7,28,765	6,24,628	5,43,759
Economic Services	8,05,256	7,06,736	6,47,030	6,00,918	5,81,887	5,34,094	4,91,935	4,29,621	3,98,538	2,88,457
Grants-in-aid	1,04,691	95,448	84,083	79,490	77,348	67,405	55,417	48,523	46,319	40,969
Total	35,95,736	32,13,137	28,57,560	26,94,727	25,39,755	22,59,605	20,47,215	18,01,846	16,08,023	13,52,751

Annexure 7: Sectoral Capital Expenditure of the States (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	9,017	18,511	20,690	17,598	21,820	16,271	15,708	14,845	12,616	18,969
General Services	1,502	2,988	7,498	3,752	275	309	305	180	483	309
Social Services	448	6,517	5,358	2,201	4,103	4,799	2,643	2,732	3,062	4,069
Economic Services	7,052	8,989	7,803	11,616	17,186	11,102	12,695	11,912	8,975	14,116
Others (Loans & advances)	16	16	31	29	256	62	64	21	94	474
Arunachal Pradesh (Total)	8,111	6,491	5,128	3,709	5,748	3,193	1,554	2,006	1,488	1,698
General Services	1,645	1,618	744	658	1,062	545	113	346	121	188
Social Services	1,419	1,350	647	725	1,227	855	580	422	433	514
Economic Services	5,045	3,520	3,733	2,323	3,453	1,790	859	1,236	930	994
Others (Loans & advances)	2	3	4	3	5	3	2	3	4	3
Assam (Total)	16,338	20,230	12,487	13,502	11,362	7,947	6,001	2,951	4,543	4,011
General Services	1,922	863	518	507	464	351	200	76	135	126
Social Services	2,638	3,001	2,354	1,686	2,167	2,848	1,578	599	573	201
Economic Services	11,773	16,360	9,614	11,308	8,660	4,737	4,217	2,277	3,835	3,684
Others (Loans & advances)	5	7	-	1	71	11	7	0	1	1
Bihar (Total)	33,577	25,157	19,323	12,970	22,529	29,150	27,322	24,587	18,519	14,808
General Services	3,255	3,507	1,387	2,388	3,311	2,765	2,090	3,617	1,749	1,333
Social Services	7,364	5,836	6,928	3,401	4,553	4,258	3,592	2,741	1,674	1,858
Economic Services	22,931	15,785	10,976	7,165	14,642	22,109	21,618	18,206	15,083	11,607
Others (Loans & advances)	27	29	32	16	22	18	21	23	13	11
Chhattisgarh (Total)	13,406	10,828	9,075	8,623	9,144	10,370	9,743	8,110	6,633	5,893
General Services	755	352	509	194	256	503	188	363	268	192
Social Services	5,025	3,419	2,935	1,958	1,864	2,745	2,631	1,851	1,583	698
Economic Services	7,627	7,058	5,631	6,470	7,024	7,121	6,924	5,895	4,782	5,002
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Goa (Total)	3,430	2,685	1,998	1,674	2,152	2,128	1,642	1,625	1,237	1,012
General Services	480	394	437	300	515	409	204	270	306	194
Social Services	902	928	603	597	763	686	432	343	278	173
Economic Services	2,045	1,362	958	776	873	1,031	1,003	1,009	650	642
Others (Loans & advances)	2	1	1	1	1	2	3	2	3	4

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Gujarat (Total)	36,965	29,256	28,014	26,962	29,793	26,944	22,833	24,845	24,508	23,281
General Services	820	550	484	691	875	871	623	808	888	817
Social Services	13,943	9,298	7,748	7,059	8,620	7,078	6,432	6,563	7,227	6,670
Economic Services	22,147	19,376	19,733	19,163	20,247	18,941	15,716	17,417	16,343	15,739
Others (Loans & advances)	55	33	49	49	51	56	62	56	50	55
Haryana (Total)	14,127	12,012	6,795	18,975	16,062	14,933	11,378	20,159	4,558	4,710
General Services	553	562	388	586	715	481	399	461	291	282
Social Services	4,610	5,471	2,986	3,234	3,805	3,173	1,586	1,540	1,898	1,824
Economic Services	8,880	5,880	3,220	15,087	11,488	11,158	9,323	17,883	2,074	2,322
Others (Loans & advances)	84	98	202	69	55	121	69	275	296	282
Himachal Pradesh (Total)	6,139	6,407	5,629	5,632	5,051	4,258	6,789	3,328	2,947	2,387
General Services	297	390	170	204	227	192	208	89	83	81
Social Services	1,962	1,926	1,738	1,259	1,189	1,143	1,042	792	524	480
Economic Services	3,873	4,089	3,719	4,163	3,627	2,920	5,531	2,433	2,333	1,817
Others (Loans & advances)	7	3	3	6	8	3	7	13	7	8
Jharkhand (Total)	18,227	10,840	11,845	10,044	12,197	13,804	12,196	15,639	6,367	4,944
General Services	873	734	771	1,239	791	807	590	571	326	168
Social Services	5,223	1,612	1,514	1,454	1,639	1,560	1,579	1,066	930	945
Economic Services	12,090	8,462	9,556	7,299	9,721	11,382	9,975	13,951	5,094	3,819
Others (Loans & advances)	41	32	4	53	47	56	52	50	17	13
Karnataka (Total)	60,599	52,084	48,075	39,599	39,147	35,759	30,085	21,369	20,198	17,642
General Services	1,651	940	1,206	779	827	977	1,060	991	618	501
Social Services	14,323	15,998	12,940	10,253	12,235	9,855	8,571	5,641	4,551	3,481
Economic Services	44,620	35,141	33,924	28,561	26,073	24,922	20,448	14,646	15,017	13,633
Others (Loans & advances)	4	5	5	6	11	5	6	91	13	28
Kerala (Total)	16,787	17,046	15,438	9,665	9,753	10,289	11,286	8,342	4,998	5,759
General Services	307	270	260	157	198	268	211	257	135	148
Social Services	3,069	3,418	2,411	1,098	1,960	1,582	1,348	1,122	963	1,124
Economic Services	12,758	13,338	12,757	8,396	7,236	8,374	9,286	6,758	3,691	4,278
Others (Loans & advances)	653	20	10	14	360	65	442	206	209	208

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Madhya Pradesh (Total)	46,799	43,962	31,586	30,229	30,514	32,463	32,229	19,993	24,412	15,890
General Services	1,214	1,148	1,003	982	788	895	698	563	257	203
Social Services	15,883	16,024	8,863	7,280	5,974	5,572	3,362	3,058	2,081	1,967
Economic Services	29,701	26,791	21,720	21,967	23,752	25,997	28,168	16,373	22,075	13,720
Others (Loans & advances)	0	-	-	-	-	-	0	-	-	0
Maharashtra (Total)	66,308	49,106	32,029	38,385	36,594	27,821	31,826	23,908	20,664	21,666
General Services	3,527	2,681	1,496	1,250	1,533	1,048	1,548	1,259	865	1,039
Social Services	12,180	5,946	5,568	5,730	5,165	2,531	3,457	2,697	2,130	2,474
Economic Services	49,893	39,994	24,738	30,892	29,320	23,667	26,104	19,349	17,363	17,824
Others (Loans & advances)	708	485	227	513	576	576	717	603	306	329
Manipur (Total)	3,492	3,254	2,449	1,155	1,731	1,432	1,494	1,239	1,333	1,292
General Services	96	83	61	46	112	106	96	165	209	220
Social Services	1,386	1,303	1,247	570	753	664	413	386	548	328
Economic Services	2,003	1,866	1,131	539	866	658	985	687	576	744
Others (Loans & advances)	8	2	10	-	0	3	0	2	0	0
Meghalaya (Total)	2,777	2,837	1,816	983	1,507	1,005	1,321	1,269	1,175	1,118
General Services	137	172	132	48	85	50	83	97	82	85
Social Services	874	1,194	540	293	360	361	459	290	363	391
Economic Services	1,742	1,449	1,119	614	1,030	579	761	865	712	626
Others (Loans & advances)	24	23	25	29	31	16	17	17	17	16
Mizoram (Total)	1,324	1,007	1,129	1,455	1,909	2,041	938	718	930	630
General Services	83	39	43	95	99	120	49	34	74	58
Social Services	306	458	560	601	762	614	313	212	314	212
Economic Services	936	510	523	677	1,007	1,267	554	472	541	334
Others (Loans & advances)	-	0	3	82	41	40	22	0	1	26
Nagaland (Total)	2,705	1,896	1,678	1,216	1,601	1,275	1,076	1,059	1,023	1,208
General Services	447	293	410	166	419	267	133	106	161	181
Social Services	1,094	916	508	457	330	486	432	288	351	324
Economic Services	1,163	686	759	592	851	522	512	666	511	702
Others (Loans & advances)	0	0	0	0	0	0	0	0	0	0
Odisha (Total)	35,507	24,411	19,546	21,537	24,652	22,984	18,725	17,427	11,433	8,220
General Services	2,647	1,568	1,568	1,506	1,430	1,865	374	425	390	470
Social Services	8,563	6,002	4,523	5,264	4,545	4,201	3,003	2,929	2,289	1,726
Economic Services	23,791	16,193	13,359	14,659	18,568	16,838	15,257	13,979	8,656	5,925
Others (Loans & advances)	506	647	95	108	109	80	91	95	98	99

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Punjab (Total)	8,049	9,586	5,338	18,612	3,773	3,112	45,710	9,028	3,389	2,366
General Services	225	264	211	154	169	180	249	253	252	218
Social Services	4,041	2,911	2,251	965	1,047	917	1,087	829	795	930
Economic Services	3,755	6,380	2,852	17,463	2,523	1,978	44,333	7,906	2,258	1,168
Others (Loans & advances)	28	31	24	30	34	38	41	41	84	50
Rajasthan (Total)	19,973	24,773	15,762	16,973	20,751	21,957	29,945	58,588	16,803	14,476
General Services	542	484	398	463	588	527	437	441	534	334
Social Services	8,851	11,065	7,922	5,775	7,149	7,431	6,433	6,182	6,113	4,855
Economic Services	10,580	13,224	7,441	10,734	13,014	13,999	23,075	51,965	10,157	9,287
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Sikkim (Total)	2,377	1,317	1,514	738	1,338	1,524	737	661	1,007	922
General Services	273	229	93	129	73	150	71	64	110	170
Social Services	1,058	385	506	266	365	539	245	203	281	276
Economic Services	1,046	702	915	342	899	835	421	394	616	476
Others (Loans & advances)	0	1	-	1	1	0	-	0	0	0
Tamil Nadu (Total)	46,791	40,651	36,902	29,654	30,789	26,720	46,756	21,326	22,122	19,415
General Services	1,041	780	937	1,064	858	847	751	1,054	1,064	602
Social Services	18,882	17,056	12,418	6,617	9,008	6,967	6,806	5,994	5,209	7,118
Economic Services	26,868	22,815	23,548	21,973	20,923	18,905	39,200	14,279	15,850	11,696
Others (Loans & advances)	-	-	-	-	-	-	-	-	-	-
Telangana (Total)	39,129	37,344	26,790	25,559	31,347	30,111	36,773	18,823	9,856	-
General Services	1,208	962	872	739	743	565	567	275	406	-
Social Services	8,935	10,907	7,070	7,208	12,238	8,261	5,972	6,931	2,081	-
Economic Services	28,953	25,447	18,824	17,538	18,309	21,201	30,132	11,524	7,334	-
Others (Loans & advances)	34	28	25	74	57	84	102	93	35	-
Tripura (Total)	2,135	1,423	835	887	1,482	1,784	3,321	3,210	2,848	1,657
General Services	503	226	86	85	98	123	205	148	335	246
Social Services	684	487	354	346	813	960	1,433	718	853	672
Economic Services	947	710	394	454	571	701	1,683	2,343	1,660	739
Others (Loans & advances)	1	1	2	2	1	0	1	1	0	0

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Uttar Pradesh (Total)	1,03,237	73,056	53,390	62,118	68,766	40,597	76,530	73,541	55,170	34,336
General Services	4,464	2,359	1,595	2,802	3,497	2,817	5,843	5,346	4,154	3,488
Social Services	35,833	19,241	12,710	10,737	11,050	11,944	18,495	12,432	13,488	7,458
Economic Services	62,902	51,421	39,065	48,518	54,123	25,748	52,100	55,656	37,426	23,283
Others (Loans & advances)	39	36	20	60	96	88	92	107	103	107
Uttarakhand (Total)	8,288	7,881	6,576	5,540	6,368	5,991	5,119	4,301	5,090	3,990
General Services	1,608	1,085	755	362	454	804	72	111	214	138
Social Services	2,013	2,262	1,938	1,610	1,094	1,086	953	864	1,231	841
Economic Services	4,666	4,534	3,882	3,567	4,820	4,101	4,093	3,324	3,644	3,010
Others (Loans & advances)	1	0	0	0	0	1	1	1	2	2
West Bengal (Total)	22,573	18,586	15,310	17,237	24,583	19,338	12,534	13,281	10,383	7,590
General Services	655	545	546	748	927	1,003	854	705	420	307
Social Services	10,254	7,731	5,957	5,894	7,698	7,784	4,523	4,700	4,231	2,768
Economic Services	11,663	10,308	8,806	10,592	15,955	10,549	7,154	7,873	5,731	4,513
Others (Loans & advances)	1	2	1	2	2	2	3	3	2	1

Components (All States)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
General Services	32,728	26,086	24,576	22,095	21,390	19,843	18,221	19,073	14,928	12,095
Social Services	1,91,764	1,62,661	1,21,098	94,538	1,12,474	1,00,896	89,400	74,125	66,049	54,376
Economic Services	4,21,447	3,62,389	2,90,701	3,23,449	3,36,765	2,93,135	3,92,127	3,21,277	2,13,916	1,71,700
Others (Loans & advances)	2,245	1,501	772	1,149	1,834	1,330	1,824	1,703	1,357	1,719
Total of All States	6,48,184	5,52,637	4,37,148	4,41,230	4,72,463	4,15,204	5,01,572	4,16,178	2,96,249	2,39,891

Annexure 8: Revenue Expenditure by Functions of the States (Major Functions) (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	2,01,256	1,59,163	1,52,677	1,37,475	1,28,570	1,21,214	1,16,215	95,950	1,14,866	1,10,375
Police	6,720	5,671	5,829	5,369	5,077	4,505	4,168	3,609	4,080	5,051
Public Works	289	251	251	237	239	229	231	202	215	265
Education, Sports, Art and Culture	26,094	22,620	20,789	26,303	19,342	19,654	17,213	16,079	16,300	18,480
Health & Family Welfare	10,972	10,141	8,974	7,334	7,225	6,188	6,044	4,945	4,806	5,777
Water Supply and Sanitation	562	291	-92	709	1,590	3,173	1,133	1,115	1,471	652
Housing & Urban Development	14,195	6,592	5,547	4,974	7,119	4,515	4,766	3,910	3,575	2,049
Social Welfare & Nutrition	12,123	5,106	4,889	5,260	21,237	13,457	11,364	13,253	8,930	8,486
Welfare of SCs/STs/OBCs/Minorities	22,627	22,173	22,411	21,601	5,447	9,746	7,952	5,603	5,662	7,178
Agriculture & Allied Activities	11,161	7,432	11,319	6,714	8,489	7,326	7,945	4,924	10,102	3,937
Rural Development	10,976	9,218	12,717	7,505	7,460	7,990	9,802	8,255	9,569	4,677
Irrigation & Flood Control	722	1,110	692	594	602	634	596	623	4,972	8,861
Energy	18,008	10,851	6,017	6,840	1,902	3,417	11,483	3,806	12,417	7,412
Industry & Minerals	245	906	1,318	378	1,008	1,536	870	581	2,453	794
Transport	4,605	4,208	4,300	1,442	1,142	1,475	1,181	1,213	3,330	1,935
Ecology & Environment	4	2	2	1	2	3	3	1	10	2
Tourism	32	-3	23	68	110	191	40	132	46	64
Civil Supplies	403	220	85	-61	480	519	192	173	257	124
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	20	20	20	16	41	86	93	116	126	218
Others	61,499	52,354	47,586	42,191	40,058	36,572	31,140	27,409	26,546	34,412
Arunachal Pradesh (Total)	17,418	15,847	13,088	12,219	12,429	10,900	9,395	8,363	7,157	5,731
Police	1,191	1,143	940	891	873	878	733	670	584	472
Public Works	371	317	281	301	279	265	226	176	158	150
Education, Sports, Art and Culture	2,748	2,315	1,585	1,847	1,814	1,718	1,409	1,276	1,031	778
Health & Family Welfare	1,481	1,348	929	944	1,061	894	692	489	546	312
Water Supply and Sanitation	634	960	885	752	733	670	514	365	299	268
Housing & Urban Development	255	424	277	149	266	149	71	102	58	54
Social Welfare & Nutrition	389	388	260	398	337	324	158	196	173	156
Welfare of SCs/STs/OBCs/Minorities	-	-	-	-	-	-	-	-	-	-
Agriculture & Allied Activities	1,634	1,239	832	1,147	800	769	770	666	657	606
Rural Development	1,100	674	1,124	441	618	576	422	328	185	125

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Irrigation & Flood Control	363	400	367	212	204	275	180	175	122	168
Energy	1,425	1,380	1,067	918	971	704	797	560	440	408
Industry & Minerals	150	124	97	103	97	91	79	72	63	59
Transport	1,106	1,037	772	1,007	1,149	804	877	1,121	865	554
Ecology & Environment	4	3	2	3	3	3	1	1	0	1
Tourism	47	34	18	42	43	36	31	25	24	19
Civil Supplies	83	84	66	59	51	53	26	32	27	22
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	-	-	-	-	-
Others	4,436	3,975	3,587	3,005	3,131	2,693	2,406	2,108	1,924	1,580
Assam (Total)	1,01,815	82,548	64,520	65,817	56,899	55,481	49,363	37,011	39,078	31,990
Police	4,826	4,315	4,102	4,098	3,871	3,654	2,894	2,459	2,385	2,208
Public Works	389	365	297	258	245	267	281	140	402	283
Education, Sports, Art and Culture	19,290	17,956	16,338	15,814	15,609	14,090	12,655	10,710	11,164	9,420
Health & Family Welfare	6,304	6,542	5,728	4,847	4,252	4,212	3,162	2,856	1,909	1,866
Water Supply and Sanitation	518	549	599	670	643	391	957	634	780	516
Housing & Urban Development	15,385	3,593	2,597	2,516	755	2,428	2,094	1,158	1,100	296
Social Welfare & Nutrition	5,519	2,436	2,280	2,339	1,615	1,110	1,125	1,557	1,575	1,361
Welfare of SCs/STs/OBCs/Minorities	3,076	1,216	622	2,077	1,649	643	771	214	567	675
Agriculture & Allied Activities	3,997	4,163	3,603	3,823	2,895	2,905	2,530	1,667	2,088	1,895
Rural Development	5,376	3,556	3,630	5,455	1,983	3,114	1,666	1,788	1,655	981
Irrigation & Flood Control	1,346	928	882	875	855	847	769	669	733	696
Energy	1,152	1,301	1,352	1,406	1,642	1,563	419	3	114	152
Industry & Minerals	1,016	815	356	446	566	709	433	320	395	377
Transport	1,194	1,401	1,426	1,415	1,450	1,737	2,300	1,405	1,477	1,189
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	45	35	47	99	78	61	29	9	35	15
Civil Supplies	0	0	1	1	1	1	0	1	1	1
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	516	306	377	366	274	125	652	375	994	376
Others	31,865	33,070	20,283	19,312	18,516	17,625	16,626	11,045	11,704	9,682

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Bihar (Total)	1,83,976	1,59,220	1,39,493	1,26,017	1,24,897	1,02,624	94,765	83,616	72,570	62,477
Police	9,236	8,265	7,744	7,318	7,047	5,737	5,344	4,862	4,620	3,805
Public Works	637	629	389	388	558	494	431	452	394	386
Education, Sports, Art and Culture	41,495	33,770	26,611	26,156	27,024	23,315	19,152	18,605	16,267	14,344
Health & Family Welfare	9,383	10,645	8,504	6,811	6,172	5,617	4,622	3,481	3,288	2,113
Water Supply and Sanitation	2,552	942	1,741	2,072	5,387	2,338	1,202	610	604	696
Housing & Urban Development	17,576	12,370	9,721	8,249	8,534	3,338	6,261	3,084	3,035	2,271
Social Welfare & Nutrition	11,652	9,494	9,079	7,613	6,614	6,216	5,879	5,392	5,508	3,924
Welfare of SCs/STs/OBCs/Minorities	2,865	4,226	830	2,419	2,164	951	2,227	4,056	2,305	2,074
Agriculture & Allied Activities	4,563	3,134	3,282	3,995	3,636	3,626	2,287	3,515	3,431	3,193
Rural Development	13,311	15,139	12,088	11,607	11,356	11,212	8,352	4,921	4,070	4,060
Irrigation & Flood Control	1,294	1,101	1,631	871	1,360	1,301	1,048	1,151	1,020	1,039
Energy	12,750	8,996	7,499	5,975	6,923	4,305	7,698	6,151	3,773	3,236
Industry & Minerals	1,314	1,048	419	676	840	756	888	1,201	561	580
Transport	4,719	3,630	3,523	2,488	2,795	1,402	1,787	1,712	996	1,381
Ecology & Environment	2	4	10	0	-	-	-	-	-	-
Tourism	171	41	15	25	29	64	86	28	17	14
Civil Supplies	815	873	720	694	738	586	1,060	795	441	396
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	0	0	2	2	4	4	4	4	4	4
Others	49,643	44,913	45,685	38,658	33,715	31,364	26,437	23,594	22,237	18,962
Chhattisgarh (Total)	85,285	75,010	70,033	73,477	64,411	56,230	48,165	43,701	39,561	32,860
Police	4,554	4,266	3,910	4,127	3,545	3,069	2,625	2,417	2,185	1,967
Public Works	481	499	480	491	468	360	319	274	261	247
Education, Sports, Art and Culture	17,725	15,619	14,192	15,983	12,512	11,845	11,079	9,326	9,257	6,845
Health & Family Welfare	5,894	6,224	5,172	4,310	3,543	3,607	2,967	2,419	2,099	1,429
Water Supply and Sanitation	403	280	340	616	745	1,379	1,338	806	592	397
Housing & Urban Development	3,887	1,880	1,844	1,996	3,716	4,520	2,766	607	964	1,038
Social Welfare & Nutrition	2,641	2,787	2,528	2,683	1,989	2,161	2,071	1,958	1,843	3,371
Welfare of SCs/STs/OBCs/Minorities	301	180	205	207	143	176	196	173	184	715
Agriculture & Allied Activities	17,329	14,012	13,818	15,195	18,020	8,781	6,769	8,325	7,726	5,152
Rural Development	3,885	4,217	3,707	4,362	2,433	3,695	4,299	2,966	3,588	2,090
Irrigation & Flood Control	548	553	546	584	567	534	525	490	452	416

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Energy	5,337	3,870	4,444	4,749	2,105	2,635	1,036	2,816	937	495
Industry & Minerals	988	673	561	536	528	856	758	489	625	467
Transport	1,258	1,066	1,059	1,020	1,016	943	654	781	652	989
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	46	46	22	22	6	19	23	17	46	40
Civil Supplies	-	-	-	-	-	-	-	-	-	-
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	1,143	1,113	1,125	1,120	895	1,365	1,151	900	979	970
Others	18,866	17,725	16,081	15,476	12,182	10,283	9,589	8,936	7,172	6,230
Goa (Total)	14,884	14,227	12,093	11,623	11,083	10,543	8,866	8,420	7,410	6,803
Police	635	580	560	535	501	489	358	342	270	240
Public Works	116	128	109	107	112	117	89	93	87	78
Education, Sports, Art and Culture	2,383	2,138	2,052	1,987	2,046	1,792	1,467	1,337	1,226	1,221
Health & Family Welfare	1,351	1,309	1,088	975	841	842	611	543	490	445
Water Supply and Sanitation	240	1,022	397	379	298	377	288	329	275	245
Housing & Urban Development	146	109	121	174	110	223	99	93	79	72
Social Welfare & Nutrition	929	761	677	638	685	701	667	681	566	527
Welfare of SCs/STs/OBCs/Minorities	127	48	67	76	150	110	135	122	113	62
Agriculture & Allied Activities	447	432	403	334	331	320	293	304	258	257
Rural Development	212	304	268	153	131	147	143	133	76	94
Irrigation & Flood Control	144	131	144	130	150	168	136	121	101	91
Energy	2,751	2,237	2,046	2,220	1,896	1,671	1,563	1,490	1,320	1,178
Industry & Minerals	104	130	65	67	111	87	104	136	112	146
Transport	331	330	369	267	316	328	282	295	269	252
Ecology & Environment	4	-6	4	23	18	21	5	2	3	2
Tourism	62	38	58	76	65	81	78	146	56	45
Civil Supplies	12	14	9	10	8	8	6	6	6	4
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	-	-	-	14	-
Others	4,889	4,523	3,655	3,473	3,313	3,062	2,541	2,244	2,091	1,843
Gujarat (Total)	1,79,543	1,60,421	1,50,704	1,40,899	1,32,790	1,18,060	1,03,895	95,779	86,652	75,259
Police	5,893	5,144	5,080	4,746	4,842	4,428	3,494	3,160	2,928	2,630
Public Works	412	347	306	307	323	327	274	279	227	268

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Education, Sports, Art and Culture	32,192	27,556	26,075	24,642	24,073	21,528	18,560	17,976	16,421	14,487
Health & Family Welfare	11,479	12,805	10,261	9,216	7,927	6,945	6,242	5,229	4,398	3,456
Water Supply and Sanitation	760	604	915	661	618	967	1,458	1,017	245	191
Housing & Urban Development	14,587	12,551	10,584	12,976	11,059	9,828	10,418	9,388	8,478	7,916
Social Welfare & Nutrition	8,031	6,545	6,648	4,976	3,604	3,387	3,176	3,427	3,118	2,952
Welfare of SCs/STs/OBCs/Minorities	4,917	4,056	3,419	3,998	3,977	3,511	3,249	2,782	2,360	2,090
Agriculture & Allied Activities	6,927	6,275	7,525	6,569	8,367	7,802	5,035	4,313	4,069	3,958
Rural Development	6,950	3,723	5,582	4,103	3,483	3,200	3,424	3,367	2,039	1,701
Irrigation & Flood Control	1,573	1,245	1,232	1,260	1,072	1,088	1,246	982	1,037	981
Energy	12,562	10,898	9,760	8,900	7,655	5,820	5,083	4,482	5,379	3,798
Industry & Minerals	4,421	5,092	5,959	4,983	4,539	3,085	2,234	1,966	1,504	865
Transport	6,665	5,478	4,730	5,013	5,090	4,696	4,528	4,104	4,491	3,756
Ecology & Environment	826	804	674	292	113	151	141	106	51	68
Tourism	161	76	96	109	75	84	92	86	25	18
Civil Supplies	1,790	1,059	1,248	423	691	772	613	379	376	233
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	477	412	390	415	365	474	416	559	536	326
Others	58,921	55,751	50,220	47,310	44,917	39,967	34,212	32,177	28,971	25,563
Haryana (Total)	1,06,406	98,425	89,947	84,848	77,156	73,257	68,403	59,236	49,118	41,887
Police	5,569	5,065	4,619	4,424	3,876	3,576	3,214	2,736	2,625	2,032
Public Works	202	282	207	175	183	165	207	224	262	171
Education, Sports, Art and Culture	18,039	15,412	14,029	14,479	12,672	11,783	11,060	9,917	9,293	7,373
Health & Family Welfare	6,298	6,002	5,081	4,472	3,678	3,074	2,800	2,490	2,174	1,703
Water Supply and Sanitation	2,243	1,856	2,230	1,808	1,834	1,704	1,734	1,653	1,359	1,229
Housing & Urban Development	4,028	4,924	3,685	3,339	2,970	4,067	2,783	1,989	1,662	1,651
Social Welfare & Nutrition	10,391	10,031	8,991	7,784	6,893	5,870	5,043	4,236	3,657	2,493
Welfare of SCs/STs/OBCs/Minorities	558	396	376	287	399	396	565	334	270	322
Agriculture & Allied Activities	4,807	4,791	4,206	3,201	3,392	2,735	2,519	2,295	2,012	1,846
Rural Development	2,459	1,985	4,499	3,957	3,418	2,981	2,892	1,851	1,843	1,727
Irrigation & Flood Control	2,425	2,045	1,574	1,492	1,471	1,463	1,412	1,405	1,159	1,162
Energy	7,072	7,130	5,788	7,015	7,447	7,632	10,515	10,220	5,245	5,212
Industry & Minerals	690	457	391	392	403	318	350	95	146	97
Transport	3,072	2,936	2,442	3,079	2,791	2,902	2,820	2,595	2,567	2,380

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Ecology & Environment	7	7	9	12	5	6	7	6	6	5
Tourism	35	52	51	23	15	3	2	2	3	3
Civil Supplies	0	0	0	0	0	0	149	8	0	3
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	222	391	424	293	145	136
Others	38,510	35,054	31,768	28,910	25,487	24,194	19,907	16,886	14,689	12,343
Himachal Pradesh (Total)	44,425	36,195	33,535	30,730	29,442	27,053	25,344	22,303	19,787	17,352
Police	1,525	1,208	1,168	1,143	1,093	1,049	970	744	747	673
Public Works	429	384	581	237	215	310	267	223	225	264
Education, Sports, Art and Culture	8,646	6,708	6,344	6,137	5,871	5,699	4,945	4,132	4,144	3,617
Health & Family Welfare	3,161	2,577	2,195	2,075	1,892	1,743	1,501	1,300	1,237	1,001
Water Supply and Sanitation	1,325	1,211	1,096	942	1,141	983	1,137	882	818	754
Housing & Urban Development	1,023	930	865	483	576	356	640	385	244	322
Social Welfare & Nutrition	1,934	1,593	1,499	1,271	1,126	948	804	690	630	549
Welfare of SCs/STs/OBCs/Minorities	137	156	121	54	52	56	63	57	55	56
Agriculture & Allied Activities	2,949	2,569	2,388	2,157	2,185	1,800	1,678	1,554	1,527	1,422
Rural Development	2,000	1,286	1,398	1,199	1,177	922	1,179	1,005	896	437
Irrigation & Flood Control	463	395	396	426	421	450	462	338	360	303
Energy	1,105	1,650	530	411	584	373	822	973	408	27
Industry & Minerals	264	195	208	147	115	106	122	71	77	65
Transport	2,341	2,125	2,102	1,909	1,830	1,814	1,546	1,479	1,353	1,257
Ecology & Environment	1	2	2	1	1	2	0	0	1	0
Tourism	27	114	135	20	116	140	115	45	34	30
Civil Supplies	37	14	12	12	12	12	14	11	17	8
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	6	8	9	10	9	10	10	10	9	9
Others	17,052	13,071	12,484	12,094	11,026	10,281	9,069	8,403	7,005	6,559
Jharkhand (Total)	66,682	62,778	59,264	56,457	50,631	50,952	45,089	36,553	31,795	23,472
Police	5,933	5,278	4,939	4,901	4,376	3,956	3,052	2,871	2,600	2,510
Public Works	136	135	117	133	134	143	109	111	94	86
Education, Sports, Art and Culture	11,654	11,174	10,052	9,747	7,844	7,966	7,978	6,542	5,745	3,922
Health & Family Welfare	4,661	4,334	3,484	2,791	3,123	2,549	1,968	1,833	1,358	977
Water Supply and Sanitation	318	730	857	655	1,380	1,762	1,475	1,000	823	295

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Housing & Urban Development	1,964	2,443	2,878	2,530	1,920	2,922	2,629	1,390	917	416
Social Welfare & Nutrition	5,845	4,488	3,800	3,947	2,637	2,552	2,452	2,150	1,742	1,487
Welfare of SCs/STs/OBCs/Minorities	2,448	1,075	912	1,205	1,146	1,085	1,312	1,169	860	625
Agriculture & Allied Activities	2,758	3,534	2,084	3,006	1,790	2,017	2,206	1,475	1,090	975
Rural Development	6,239	6,424	8,238	7,873	7,432	6,045	7,247	4,173	3,501	1,430
Irrigation & Flood Control	378	373	367	386	399	398	323	320	330	304
Energy	3,531	3,808	2,022	3,000	2,690	4,530	1,755	2,204	2,344	1,521
Industry & Minerals	310	330	246	324	345	265	317	321	237	186
Transport	549	443	749	415	387	531	446	348	836	252
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	65	77	55	71	47	45	37	32	7	7
Civil Supplies	1,438	1,399	1,358	1,127	1,020	911	1,113	774	839	571
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	1	-	-	-	-	-	-
Others	18,458	16,734	17,105	14,346	13,961	13,276	10,671	9,838	8,472	7,909
Karnataka (Total)	2,15,584	2,09,428	1,76,054	1,74,257	1,64,300	1,42,482	1,31,921	1,17,029	1,03,614	89,190
Police	7,956	6,651	5,940	5,527	5,175	4,222	3,712	3,518	3,362	3,018
Public Works	935	780	779	797	843	763	764	801	774	755
Education, Sports, Art and Culture	31,263	29,140	24,316	26,518	23,424	21,307	20,084	18,724	18,063	16,166
Health & Family Welfare	11,309	12,770	9,768	8,339	8,369	6,985	6,139	5,010	5,058	4,093
Water Supply and Sanitation	5,356	4,822	1,496	1,736	3,075	4,756	4,324	2,734	1,403	525
Housing & Urban Development	7,147	6,385	4,292	5,397	5,536	6,956	6,165	4,640	2,541	2,145
Social Welfare & Nutrition	12,878	12,515	12,189	11,842	16,557	7,544	7,172	6,709	5,857	4,845
Welfare of SCs/STs/OBCs/Minorities	8,515	7,574	6,293	7,167	8,488	8,546	6,780	5,562	5,038	3,720
Agriculture & Allied Activities	16,214	19,918	16,687	21,669	20,305	14,521	11,976	11,149	10,563	12,590
Rural Development	11,234	8,121	9,144	7,277	7,001	5,209	5,547	5,222	4,988	2,283
Irrigation & Flood Control	1,891	1,979	2,183	2,103	2,059	1,845	1,589	1,258	933	732
Energy	14,103	17,445	14,277	12,264	10,061	9,403	9,237	9,170	6,746	5,996
Industry & Minerals	1,580	1,682	1,736	1,473	1,486	1,254	1,314	1,219	1,020	882
Transport	6,347	4,605	4,545	3,567	3,696	4,970	4,844	3,552	3,232	2,560
Ecology & Environment	11	9	12	10	4	16	17	18	13	9
Tourism	195	127	68	98	149	201	152	150	121	109
Civil Supplies	37	32	25	23	22	62	19	14	12	28

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)										
Others	5,662	6,616	5,681	6,425	5,425	6,490	5,686	6,076	6,011	5,020
Kerala (Total)	72,950	68,258	56,625	52,027	42,623	37,433	36,400	31,503	27,879	23,713
Police	1,41,951	1,46,180	1,23,446	1,04,720	1,10,316	99,948	91,096	78,689	71,746	60,486
Public Works	4,242	4,962	3,246	3,521	3,556	3,490	3,105	2,566	2,340	2,070
Education, Sports, Art and Culture	164	211	133	157	134	146	166	161	139	138
Health & Family Welfare	22,038	24,770	16,476	18,460	18,968	18,515	17,061	14,120	12,790	11,710
Water Supply and Sanitation	9,851	11,630	8,487	7,295	6,847	6,174	5,731	4,552	4,035	3,508
Housing & Urban Development	245	383	406	334	414	698	931	973	675	581
Social Welfare & Nutrition	1,614	1,015	1,596	1,133	1,165	40	950	362	375	328
Welfare of SCs/STs/OBCs/Minorities	12,941	8,662	13,573	3,759	3,664	6,126	5,234	4,311	3,023	2,208
Agriculture & Allied Activities	2,384	2,592	2,657	1,943	2,555	2,804	2,576	2,120	1,773	1,640
Rural Development	5,531	8,539	10,379	4,791	6,193	5,528	6,088	4,799	4,322	3,893
Irrigation & Flood Control	1,957	1,553	2,290	1,242	1,622	1,445	1,280	2,523	2,305	641
Energy	580	761	510	516	577	596	508	489	392	452
Industry & Minerals	386	381	910	17	23	115	85	75	105	226
Transport	470	512	580	351	608	612	508	345	448	349
Ecology & Environment	2,478	2,942	3,219	1,544	2,483	2,255	1,285	2,157	1,937	1,750
Tourism	14	13	36	7	26	23	21	21	12	22
Civil Supplies	201	163	185	156	176	192	170	138	145	144
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	57	73	51	35	42	110	30	27	20	16
Others	9,563	9,660	9,492	6,064	8,899	7,197	5,481	3,903	6,398	4,971
Madhya Pradesh (Total)	67,233	67,359	49,219	53,396	52,365	43,881	39,886	35,048	30,513	25,841
Police	1,99,895	1,81,061	1,64,733	1,50,444	1,42,149	1,30,246	1,19,537	99,771	82,373	69,870
Public Works	7,197	6,339	6,305	6,257	6,014	5,154	4,503	4,153	3,619	3,290
Education, Sports, Art and Culture	242	272	360	401	446	449	429	399	364	363
Health & Family Welfare	32,669	29,504	28,810	28,780	26,174	23,653	21,144	17,055	16,222	13,697
Water Supply and Sanitation	12,412	11,706	8,948	8,484	6,521	6,409	5,376	5,228	4,521	3,284
Housing & Urban Development	1,202	1,283	1,083	1,157	1,465	3,083	3,017	1,405	916	905
Social Welfare & Nutrition	16,336	10,831	11,526	10,243	12,012	14,235	8,165	4,869	2,361	1,936
Welfare of SCs/STs/OBCs/Minorities	9,750	8,605	8,060	7,483	6,026	5,527	5,236	5,414	3,156	3,876
	5,144	4,838	3,918	3,930	3,257	3,357	3,095	2,968	2,214	2,416

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Agriculture & Allied Activities	13,204	14,879	12,373	13,227	15,603	11,928	10,311	7,476	8,291	6,214
Rural Development	6,603	8,216	10,350	8,266	7,374	6,821	8,818	6,108	6,617	3,406
Irrigation & Flood Control	1,595	979	999	1,122	1,061	645	688	630	845	783
Energy	27,153	23,447	14,974	14,077	10,071	9,753	12,476	7,219	5,106	3,340
Industry & Minerals	4,241	3,483	2,087	2,347	2,104	1,960	2,847	2,477	1,286	1,469
Transport	1,803	1,425	1,093	1,167	1,027	1,102	1,245	1,209	1,288	1,412
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	143	104	51	96	104	156	141	92	66	72
Civil Supplies	-	-	-	-	-	-	-	-	-	-
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	7,878	7,125	5,900	5,900	7,672	7,065	6,807	5,891	4,225	4,539
Others	52,326	48,023	47,895	37,506	35,218	28,949	25,241	27,177	21,273	18,866
Maharashtra (Total)	4,07,614	3,49,686	3,10,610	3,00,305	2,67,022	2,41,571	2,13,229	1,90,374	1,77,553	1,54,902
Police	19,515	17,134	15,156	15,868	12,038	11,233	11,191	9,807	8,700	8,074
Public Works	1,687	1,293	1,041	1,385	1,137	1,086	1,121	1,137	1,213	1,215
Education, Sports, Art and Culture	81,211	68,554	62,209	62,357	50,922	48,476	45,358	42,867	39,696	38,238
Health & Family Welfare	18,663	19,455	16,102	13,576	11,969	11,605	10,121	9,357	8,497	6,816
Water Supply and Sanitation	5,167	2,885	2,193	2,177	3,818	3,090	2,993	2,482	1,809	1,038
Housing & Urban Development	17,085	13,800	10,706	10,027	10,560	9,124	11,875	7,091	5,620	5,913
Social Welfare & Nutrition	12,393	11,732	10,372	9,038	8,069	6,158	6,647	6,918	5,867	5,408
Welfare of SCs/STs/OBCs/Minorities	18,746	16,464	10,739	13,655	14,234	12,439	9,187	8,237	8,097	7,951
Agriculture & Allied Activities	26,826	17,698	31,888	20,666	20,020	26,130	13,245	9,660	8,567	7,821
Rural Development	14,352	9,103	9,847	8,240	6,997	6,589	7,018	5,609	6,172	3,130
Irrigation & Flood Control	2,312	2,220	2,043	2,170	1,898	2,159	2,544	2,758	2,487	2,742
Energy	13,885	12,187	9,865	11,221	11,135	8,946	9,611	9,404	10,891	5,726
Industry & Minerals	6,879	5,874	2,697	3,673	3,580	2,439	3,102	3,279	2,894	2,549
Transport	12,092	8,689	5,160	7,185	6,338	5,461	6,106	5,541	5,556	4,729
Ecology & Environment	705	244	186	165	207	145	152	92	72	78
Tourism	1,037	839	315	271	457	293	602	412	290	431
Civil Supplies	-	-	-	-	-	-	-	-	-	-
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	32,874	25,963	20,396	21,264	20,107	15,793	7,495	5,635	2,428	2,053
Others	1,22,187	1,15,553	99,695	97,367	83,535	70,406	64,860	60,085	58,697	50,990

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Manipur (Total)	14,159	12,642	12,428	10,239	9,749	9,274	8,185	7,383	7,267	5,719
Police	2,120	2,049	1,872	1,561	1,370	1,221	1,184	1,029	967	883
Public Works	23	20	27	23	36	57	33	32	35	28
Education, Sports, Art and Culture	2,151	1,752	1,578	1,482	1,398	1,304	1,159	1,063	1,111	879
Health & Family Welfare	1,106	996	826	622	594	561	425	443	418	296
Water Supply and Sanitation	104	90	100	70	52	63	55	52	63	59
Housing & Urban Development	220	77	196	189	83	100	53	59	53	44
Social Welfare & Nutrition	647	453	339	281	273	290	238	205	188	170
Welfare of SCs/STs/OBCs/Minorities	132	129	168	142	170	167	80	108	158	132
Agriculture & Allied Activities	447	455	566	432	461	394	336	359	457	333
Rural Development	1,555	1,342	1,998	1,101	966	988	811	697	540	156
Irrigation & Flood Control	67	60	71	65	66	90	91	75	95	79
Energy	318	427	410	405	543	566	750	625	453	325
Industry & Minerals	71	68	80	70	83	80	71	85	78	94
Transport	88	79	75	72	113	99	111	99	132	124
Ecology & Environment	12	34	31	24	31	30	15	14	13	12
Tourism	40	7	5	21	21	17	20	12	9	6
Civil Supplies	45	43	48	47	88	77	21	15	13	15
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	359	552	623	555	573	534	364	348	476	335
Others	4,656	4,010	3,414	3,077	2,827	2,637	2,366	2,062	2,009	1,749
Meghalaya (Total)	14,864	13,620	11,499	9,565	10,256	8,423	8,337	6,348	6,252	5,552
Police	1,052	991	926	864	820	649	578	535	488	406
Public Works	247	225	225	217	215	182	166	158	154	146
Education, Sports, Art and Culture	2,912	2,352	2,016	2,020	2,105	1,735	1,608	1,283	1,297	1,109
Health & Family Welfare	1,455	1,601	1,165	816	1,023	668	604	513	483	354
Water Supply and Sanitation	355	381	309	287	255	212	186	179	167	158
Housing & Urban Development	314	209	178	77	91	65	72	114	50	69
Social Welfare & Nutrition	332	401	431	318	437	300	280	199	238	217
Welfare of SCs/STs/OBCs/Minorities	86	110	71	100	93	82	263	1	51	6
Agriculture & Allied Activities	888	869	752	521	676	573	565	584	590	594
Rural Development	1,174	876	1,037	848	781	1,068	1,333	538	570	352
Irrigation & Flood Control	71	87	79	43	59	49	42	39	37	36

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Energy	293	685	120	24	167	114	128	67	166	155
Industry & Minerals	253	294	190	145	199	231	148	148	194	210
Transport	387	387	305	258	189	173	186	149	121	146
Ecology & Environment	-	-	-	-	-	-	-	-	-	-
Tourism	24	66	21	16	12	14	17	20	16	24
Civil Supplies	58	32	85	15	68	52	58	26	19	18
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	4	4	11	6	12	9	6	21
Others	4,962	4,053	3,585	2,991	3,055	2,250	2,090	1,786	1,603	1,531
Mizoram (Total)	10,092	8,557	8,515	9,454	7,506	6,881	6,230	5,571	5,652	4,917
Police	695	628	631	642	620	486	485	448	413	399
Public Works	61	61	62	68	55	51	49	42	62	48
Education, Sports, Art and Culture	1,703	1,517	1,508	1,619	1,398	1,257	1,162	1,128	1,142	936
Health & Family Welfare	600	629	550	552	491	469	371	367	328	248
Water Supply and Sanitation	400	250	214	236	212	214	190	155	159	137
Housing & Urban Development	144	244	193	247	216	113	95	88	96	79
Social Welfare & Nutrition	216	162	176	185	157	151	145	146	103	144
Welfare of SCs/STs/OBCs/Minorities	550	497	460	466	424	371	301	287	284	245
Agriculture & Allied Activities	570	626	550	592	569	544	509	386	722	665
Rural Development	310	237	276	258	182	347	345	296	228	58
Irrigation & Flood Control	14	13	12	13	15	11	11	11	11	10
Energy	945	701	806	739	583	511	465	362	338	317
Industry & Minerals	75	78	77	79	76	86	100	87	149	123
Transport	502	267	222	1,028	303	398	289	196	190	137
Ecology & Environment	2	2	1	1	1	1	1	0	0	0
Tourism	19	11	11	13	9	9	9	8	6	6
Civil Supplies	23	24	23	23	22	18	17	19	15	14
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	8	8	8	27	42	37	29	18	48	29
Others	3,252	2,603	2,732	2,666	2,131	1,805	1,661	1,527	1,357	1,321
Nagaland (Total)	13,410	11,817	11,052	11,637	10,920	10,191	8,652	7,582	6,762	5,750
Police	1,838	1,652	1,532	1,697	1,522	1,313	1,259	1,156	1,069	988
Public Works	205	189	179	192	174	159	134	130	97	87

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Education, Sports, Art and Culture	2,089	1,899	1,714	1,595	1,807	1,482	1,292	1,229	1,064	1,030
Health & Family Welfare	792	766	684	660	616	537	482	457	394	288
Water Supply and Sanitation	107	114	100	102	97	91	81	79	60	52
Housing & Urban Development	155	112	163	45	35	50	74	38	68	30
Social Welfare & Nutrition	294	309	266	298	241	237	239	170	145	179
Welfare of SCs/STs/OBCs/Minorities	64	26	56	24	50	46	27	27	25	22
Agriculture & Allied Activities	782	657	662	783	694	626	480	431	477	341
Rural Development	533	619	734	813	622	1,356	811	324	278	85
Irrigation & Flood Control	37	33	31	31	31	28	27	28	62	85
Energy	764	637	619	585	490	451	432	373	344	297
Industry & Minerals	154	150	146	139	136	122	103	107	78	68
Transport	382	387	416	450	438	454	399	411	262	223
Ecology & Environment	2	1	-	-	-	-	-	-	-	-
Tourism	25	18	16	34	23	17	14	18	14	11
Civil Supplies	111	89	79	102	55	70	33	19	17	16
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	-	-	-	-	-	-
Others	5,078	4,156	3,654	4,086	3,890	3,152	2,766	2,587	2,309	1,948
Odisha (Total)	1,31,006	1,09,588	95,311	99,137	85,356	71,837	65,041	58,806	51,136	45,618
Police	4,042	3,765	3,359	3,294	3,101	2,972	2,514	2,318	2,182	1,775
Public Works	1,393	1,005	939	938	922	1,028	988	953	847	746
Education, Sports, Art and Culture	22,885	19,044	17,242	17,228	16,196	13,788	11,809	11,056	9,822	8,282
Health & Family Welfare	10,169	8,743	7,244	5,681	5,084	4,153	4,061	3,155	2,774	1,813
Water Supply and Sanitation	3,262	4,659	2,265	3,974	2,963	1,757	2,328	1,989	1,052	720
Housing & Urban Development	3,517	2,537	2,579	2,871	2,146	2,097	1,227	1,097	841	865
Social Welfare & Nutrition	7,160	6,692	5,338	6,571	5,442	4,154	3,884	3,631	3,448	3,968
Welfare of SCs/STs/OBCs/Minorities	2,932	2,486	2,113	2,458	2,747	2,218	1,985	1,857	1,429	1,330
Agriculture & Allied Activities	10,814	9,713	8,569	10,992	7,843	5,801	6,497	5,802	5,613	4,701
Rural Development	10,196	10,543	11,344	9,737	9,933	9,018	7,991	7,400	4,446	2,984
Irrigation & Flood Control	2,819	2,356	1,685	1,305	1,679	1,911	1,870	1,813	1,376	1,397
Energy	57	27	38	57	268	45	84	53	45	22
Industry & Minerals	1,381	1,154	757	746	785	679	488	486	375	306
Transport	2,667	2,619	2,257	1,889	1,926	2,224	1,981	1,846	1,896	1,705

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Ecology & Environment	55	32	39	36	37	37	22	16	36	38
Tourism	261	145	123	89	85	76	50	40	35	38
Civil Supplies	24	34	41	18	19	36	30	31	6	35
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	1,584	1,513	1,330	1,434	1,363	1,263	1,012	916	817	892
Others	45,787	32,521	28,049	29,820	22,818	18,581	16,219	14,347	14,096	14,001
Punjab (Total)	1,13,661	96,637	86,345	75,860	75,404	62,465	55,296	50,073	46,613	41,641
Police	7,895	7,022	6,138	5,848	5,582	5,248	4,742	4,490	4,238	3,853
Public Works	496	561	384	298	354	421	429	368	470	380
Education, Sports, Art and Culture	14,465	12,712	11,949	10,860	10,103	9,312	8,813	8,549	7,472	6,423
Health & Family Welfare	4,128	3,860	3,760	3,390	3,143	2,746	2,868	2,604	2,364	1,887
Water Supply and Sanitation	863	410	511	455	342	360	358	340	316	304
Housing & Urban Development	456	108	532	346	616	404	410	565	761	259
Social Welfare & Nutrition	7,301	5,578	3,350	3,127	2,757	1,771	1,623	1,529	1,426	1,231
Welfare of SCs/STs/OBCs/Minorities	616	671	588	451	611	293	521	522	891	675
Agriculture & Allied Activities	12,458	10,232	8,312	8,365	12,343	7,487	5,718	6,205	3,777	1,423
Rural Development	858	561	628	451	436	322	261	469	855	705
Irrigation & Flood Control	1,067	1,037	1,010	1,175	1,170	1,183	1,262	1,314	1,231	1,342
Energy	8,226	4,383	2,189	1,597	2,197	1,319	1,655	514	2,506	4,816
Industry & Minerals	3,450	2,519	2,119	1,850	707	57	63	70	63	58
Transport	501	1,055	878	860	741	552	505	633	484	672
Ecology & Environment	14	6	3	1	1	1	1	2	1	3
Tourism	7	5	5	3	5	4	101	48	2	3
Civil Supplies	341	340	234	187	225	210	591	446	258	457
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	3,812	3,859	5,971	3,210	2,265	1,301	918	706	604	530
Others	46,706	41,719	37,786	33,385	31,806	29,472	24,458	20,699	18,894	16,622
Rajasthan (Total)	2,26,479	2,09,790	1,78,309	1,76,485	1,66,773	1,45,842	1,27,140	1,06,239	94,542	75,510
Police	7,787	7,067	6,284	6,066	6,104	4,660	4,436	3,975	3,682	3,058
Public Works	45	132	124	56	74	59	152	136	75	79
Education, Sports, Art and Culture	44,450	40,393	34,910	33,525	34,594	26,668	24,498	21,097	19,363	15,308
Health & Family Welfare	13,145	14,350	11,988	11,662	11,362	9,342	7,738	7,182	5,973	4,414
Water Supply and Sanitation	4,295	4,072	3,497	3,410	3,416	3,007	2,625	2,408	2,071	1,842
Housing & Urban Development	7,112	6,544	6,040	4,334	4,200	4,223	4,782	3,290	2,608	2,479

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Social Welfare & Nutrition	16,093	14,475	11,842	9,935	7,743	6,275	5,848	5,280	5,485	5,125
Welfare of SCs/STs/OBCs/Minorities	2,115	1,786	1,552	1,755	1,501	1,328	1,100	1,018	965	1,056
Agriculture & Allied Activities	9,762	12,091	12,050	10,316	8,376	5,114	5,140	4,021	3,989	3,522
Rural Development	15,901	16,464	11,747	12,605	11,374	15,015	11,140	12,198	10,405	4,990
Irrigation & Flood Control	2,268	2,158	1,997	1,795	1,697	2,057	1,942	1,813	1,719	1,672
Energy	24,518	22,648	14,267	22,750	21,207	23,456	16,852	11,019	9,118	7,220
Industry & Minerals	656	440	268	402	271	348	445	325	242	272
Transport	5,069	3,774	1,862	2,583	1,827	2,177	1,686	1,506	1,844	1,610
Ecology & Environment	8	5	3	4	8	2	28	23	36	5
Tourism	211	43	27	50	82	135	96	75	24	26
Civil Supplies	1,116	988	1,277	658	494	319	517	310	833	891
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	0	0	0	0	0	0	0	0	0	249
Others	71,926	62,360	58,575	54,581	52,443	41,657	38,116	30,564	26,109	21,692
Sikkim (Total)	7,631	6,669	6,369	6,185	5,227	4,152	3,788	3,645	3,731	3,458
Police	526	478	442	456	358	284	272	260	242	222
Public Works	46	43	39	79	35	26	26	25	23	42
Education, Sports, Art and Culture	1,374	1,285	1,251	1,327	995	844	769	773	729	646
Health & Family Welfare	592	560	458	386	316	238	209	194	199	161
Water Supply and Sanitation	70	65	63	64	60	38	39	40	28	22
Housing & Urban Development	143	168	257	195	371	195	129	68	179	210
Social Welfare & Nutrition	216	148	152	135	113	86	68	80	63	53
Welfare of SCs/STs/OBCs/Minorities	234	113	73	59	70	35	29	31	27	26
Agriculture & Allied Activities	559	494	467	489	428	300	269	309	281	236
Rural Development	223	231	195	182	141	176	236	145	166	93
Irrigation & Flood Control	38	53	57	41	31	44	30	34	18	40
Energy	404	287	313	285	205	210	213	217	137	120
Industry & Minerals	75	59	47	48	38	70	32	33	40	30
Transport	347	322	229	320	228	184	142	125	142	128
Ecology & Environment	4	4	4	4	7	1	2	-16	1	1
Tourism	48	37	27	32	27	23	19	21	19	12
Civil Supplies	3	2	2	2	2	1	1	1	1	0
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	99	110	93	84	66	63	56	39	42	35
Others	2,629	2,209	2,199	1,997	1,737	1,335	1,247	1,266	1,394	1,381

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Tamil Nadu (Total)	2,79,964	2,54,030	2,36,402	2,10,435	1,97,201	1,67,874	1,53,195	1,40,993	1,28,828	1,09,825
Police	9,609	8,044	7,457	7,526	6,734	5,731	5,167	4,698	4,532	3,960
Public Works	794	473	540	420	385	377	256	252	317	325
Education, Sports, Art and Culture	44,560	38,185	38,000	38,239	32,984	28,707	26,034	25,016	24,244	21,156
Health & Family Welfare	16,245	16,494	14,867	11,512	11,758	10,029	7,954	7,765	6,901	5,431
Water Supply and Sanitation	473	552	785	646	1,069	1,562	1,337	544	520	639
Housing & Urban Development	4,677	5,493	6,490	4,809	5,009	3,432	2,320	2,476	3,266	2,265
Social Welfare & Nutrition	16,230	14,255	12,430	12,408	11,791	10,841	11,060	12,363	11,784	11,540
Welfare of SCs/STs/OBCs/Minorities	3,626	2,997	4,231	4,390	4,343	3,597	3,587	3,102	2,621	2,834
Agriculture & Allied Activities	22,259	20,623	14,604	14,015	12,362	11,553	9,882	7,825	7,150	6,799
Rural Development	8,521	7,071	3,803	3,504	4,243	2,911	5,919	7,359	5,736	973
Irrigation & Flood Control	2,491	2,178	1,895	1,853	1,601	1,589	1,413	1,398	1,376	1,274
Energy	17,584	15,141	16,577	8,733	7,675	8,428	6,301	3,920	3,514	1,868
Industry & Minerals	3,517	3,535	3,164	4,061	3,702	2,837	2,780	2,238	1,622	1,548
Transport	3,281	2,274	1,538	1,407	1,409	2,134	1,522	1,227	2,073	1,947
Ecology & Environment	41	6	8	7	13	4	6	7	6	8
Tourism	37	24	28	33	27	25	23	24	24	18
Civil Supplies	13,768	9,534	9,775	8,517	8,155	6,223	5,699	5,425	5,101	4,974
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	19,926	19,489	15,796	15,688	14,880	11,470	12,466	10,732	9,980	9,175
Others	92,324	87,662	84,414	72,668	69,062	56,425	49,472	44,622	38,060	33,090
Telangana (Total)	1,53,407	1,36,803	1,23,212	1,08,798	97,083	85,365	81,432	75,896	50,673	-
Police	7,994	7,240	5,612	5,595	5,562	4,944	4,506	4,148	2,514	-
Public Works	283	241	198	194	187	180	172	185	115	-
Education, Sports, Art and Culture	17,144	14,357	12,212	12,249	11,504	12,246	11,955	10,469	6,805	-
Health & Family Welfare	7,448	6,421	5,746	5,950	4,913	4,768	4,590	3,655	2,478	-
Water Supply and Sanitation	1,281	1,113	746	230	314	897	1,187	874	779	-
Housing & Urban Development	4,584	2,920	4,371	2,626	2,905	2,067	1,343	2,308	1,336	-
Social Welfare & Nutrition	14,528	12,501	12,299	12,584	10,411	8,804	8,455	7,260	3,765	-
Welfare of SCs/STs/OBCs/Minorities	11,537	15,450	8,824	9,853	8,822	7,862	6,592	4,553	2,947	-
Agriculture & Allied Activities	18,729	19,555	17,591	15,422	12,600	6,560	6,122	6,476	5,826	-
Rural Development	6,039	4,790	5,393	3,745	2,857	3,790	6,549	4,749	3,536	-
Irrigation & Flood Control	433	350	325	345	389	398	2,033	3,158	2,820	-

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Energy	17,679	11,162	9,984	5,222	4,983	4,391	4,594	4,440	3,186	-
Industry & Minerals	1,073	1,271	623	612	751	826	382	865	696	-
Transport	1,384	1,499	1,058	842	872	595	595	1,362	1,173	-
Ecology & Environment	1	1	1	1	1	1	2	1	3	-
Tourism	35	57	22	20	24	31	43	76	59	-
Civil Supplies	113	114	53	83	55	79	60	89	119	-
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	-	-	-	-	5	33	72	140	112	-
Others	43,123	37,761	38,154	33,225	29,928	26,893	22,181	21,088	12,404	-
Tripura (Total)	17,739	16,125	14,368	13,377	11,889	10,357	8,855	7,868	7,443	5,949
Police	1,589	1,452	1,384	1,333	1,254	1,148	927	853	760	665
Public Works	309	299	279	248	227	200	183	87	62	64
Education, Sports, Art and Culture	2,362	2,319	2,387	2,584	2,437	2,183	1,835	1,664	1,503	1,137
Health & Family Welfare	1,051	1,083	875	848	799	644	536	498	544	304
Water Supply and Sanitation	218	223	204	204	176	169	155	175	99	88
Housing & Urban Development	2,093	1,494	853	506	123	107	121	81	134	122
Social Welfare & Nutrition	1,339	932	945	910	858	692	568	471	493	416
Welfare of SCs/STs/OBCs/Minorities	466	474	467	360	466	334	370	309	315	274
Agriculture & Allied Activities	808	842	761	706	733	630	620	572	561	425
Rural Development	998	914	807	702	397	365	314	197	249	153
Irrigation & Flood Control	65	72	77	69	58	57	54	50	53	41
Energy	124	79	80	94	29	65	92	87	76	44
Industry & Minerals	89	95	83	66	61	71	59	52	65	51
Transport	448	315	325	155	116	132	189	242	271	227
Ecology & Environment	0	0	0	1	0	1	1	1	1	1
Tourism	9	4	4	4	3	3	3	2	2	2
Civil Supplies	84	103	45	29	91	99	84	63	79	60
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	326	308	287	268	234	228	198	198	180	147
Others	5,360	5,116	4,506	4,291	3,827	3,227	2,543	2,266	1,996	1,729

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Uttar Pradesh (Total)	3,79,978	3,37,581	2,98,543	2,98,833	3,01,728	2,66,224	2,36,592	2,12,736	1,71,027	1,58,147
Police	23,633	22,639	18,887	19,329	16,350	13,963	12,196	10,792	10,345	9,073
Public Works	1,011	1,064	504	964	870	1,455	512	697	670	659
Education, Sports, Art and Culture	66,812	58,143	53,485	54,413	47,657	46,141	52,220	45,077	33,949	31,425
Health & Family Welfare	26,211	20,027	19,483	17,572	15,843	14,792	12,862	11,195	10,076	7,998
Water Supply and Sanitation	962	1,134	1,097	735	1,419	1,155	481	795	191	134
Housing & Urban Development	15,104	14,067	15,731	9,670	7,289	5,349	4,055	3,129	1,857	2,582
Social Welfare & Nutrition	21,778	16,464	13,131	13,152	11,814	10,056	13,897	11,721	11,404	10,500
Welfare of SCs/STs/OBCs/Minorities	3,221	3,388	3,947	5,301	5,211	4,687	4,171	4,511	1,765	5,547
Agriculture & Allied Activities	9,844	8,984	8,104	8,582	12,129	27,265	5,599	5,098	5,627	4,605
Rural Development	17,660	17,303	18,084	19,450	25,909	17,086	13,848	7,714	6,292	6,596
Irrigation & Flood Control	8,872	9,164	8,580	8,738	6,770	6,981	5,466	5,222	5,349	4,758
Energy	28,184	20,758	9,085	17,602	15,352	7,162	14,540	22,225	12,340	5,257
Industry & Minerals	5,121	4,730	1,618	2,683	2,025	1,308	673	3,082	1,001	487
Transport	5,877	5,173	9,672	5,237	4,532	4,125	4,826	3,573	3,173	3,375
Ecology & Environment	9	9	11	8	6	5	9	10	10	4
Tourism	121	78	54	56	57	41	52	41	32	20
Civil Supplies	2,294	59	45	44	69	46	37	33	31	26
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	18,000	16,500	14,208	14,500	12,100	11,555	10,642	10,140	10,931	9,696
Others	1,25,264	1,17,897	1,02,818	1,00,797	1,16,326	93,050	80,507	67,680	55,985	55,407
Uttarakhand (Total)	43,773	38,929	37,091	32,859	32,196	29,083	25,272	23,086	21,164	16,216
Police	2,113	1,967	1,811	1,771	1,779	1,613	1,403	1,148	1,070	909
Public Works	481	467	454	469	480	456	387	362	347	309
Education, Sports, Art and Culture	9,354	8,332	8,013	7,588	7,283	6,454	5,366	4,932	4,718	4,068
Health & Family Welfare	3,693	2,706	2,316	2,003	1,909	1,555	1,390	1,323	1,245	899
Water Supply and Sanitation	609	470	400	411	435	443	599	447	786	478
Housing & Urban Development	312	108	637	116	143	176	231	260	55	70
Social Welfare & Nutrition	2,615	1,885	1,740	1,681	1,563	1,341	1,297	1,226	1,127	676
Welfare of SCs/STs/OBCs/Minorities	176	180	237	206	206	246	163	216	336	252
Agriculture & Allied Activities	2,901	3,058	2,716	2,264	2,485	2,132	1,775	1,586	1,550	1,013
Rural Development	2,184	1,672	1,581	1,396	1,478	1,266	1,248	1,614	1,502	357
Irrigation & Flood Control	501	452	431	424	428	407	360	358	357	319

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Energy	17	14	21	13	12	12	18	19	5	7
Industry & Minerals	248	223	174	177	155	108	93	68	58	54
Transport	572	557	497	302	312	236	315	214	274	225
Ecology & Environment	1	1	0	-	-	-	-	-	-	-
Tourism	123	81	69	59	65	59	41	49	68	56
Civil Supplies	32	9	6	6	7	5	5	4	4	3
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	2,041	1,540	1,932	1,717	1,459	1,469	906	767	681	668
Others	15,799	15,207	14,056	12,255	11,997	11,102	9,673	8,493	6,981	5,853
West Bengal (Total)	2,22,839	2,10,160	1,77,921	1,62,575	1,56,374	1,41,077	1,33,918	1,18,827	1,03,652	91,797
Police	9,545	9,375	8,783	7,227	6,223	5,356	5,182	4,886	4,371	3,939
Public Works	661	635	643	601	595	652	536	500	463	430
Education, Sports, Art and Culture	41,147	37,448	35,649	31,879	28,365	24,614	23,474	20,919	20,607	18,097
Health & Family Welfare	14,672	15,678	11,928	10,181	8,440	7,925	7,021	6,020	5,310	4,276
Water Supply and Sanitation	1,408	1,492	1,087	1,065	1,285	1,296	2,002	2,041	1,333	1,051
Housing & Urban Development	10,725	8,208	6,128	5,619	6,606	6,186	5,604	4,806	3,948	4,346
Social Welfare & Nutrition	41,022	32,907	16,199	20,133	20,008	16,086	15,224	10,398	6,692	8,710
Welfare of SCs/STs/OBCs/Minorities	4,400	4,190	3,336	1,770	2,397	2,200	1,638	1,951	1,119	828
Agriculture & Allied Activities	9,368	8,099	4,603	4,586	7,911	3,730	3,265	3,523	2,416	2,031
Rural Development	11,211	14,481	17,165	16,739	15,301	18,162	12,838	15,451	12,565	4,244
Irrigation & Flood Control	1,299	1,193	1,058	1,143	1,207	1,055	975	945	952	987
Energy	1,980	1,582	1,381	1,037	1,991	2,158	4,620	1,066	354	1,030
Industry & Minerals	389	329	290	264	337	304	1,127	990	720	751
Transport	1,696	1,616	1,725	1,760	1,777	1,714	1,580	1,272	1,406	1,442
Ecology & Environment	7	19	8	26	41	27	34	38	23	11
Tourism	46	54	-3	78	150	102	79	70	43	41
Civil Supplies	106	104	139	67	78	68	84	76	62	52
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	408	354	450	450	489	488	564	776	627	618
Others	72,749	72,395	67,352	57,949	53,173	48,953	48,071	43,099	40,641	38,913
Total of All States	35,95,736	32,13,137	28,57,560	26,94,727	25,39,755	22,59,605	20,47,215	18,01,846	16,08,023	13,52,751

Components (All States)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Police	1,65,433	1,50,390	1,34,657	1,31,931	1,19,262	1,05,028	94,210	84,650	77,917	68,169
Public Works	12,544	11,310	9,928	10,140	9,926	10,423	8,939	8,598	8,553	8,011
Education, Sports, Art and Culture	6,20,856	5,46,976	4,91,792	4,95,817	4,47,120	4,08,075	3,81,159	3,42,921	3,11,444	2,70,793
Health & Family Welfare	2,14,526	2,11,403	1,76,608	1,53,305	1,39,710	1,25,271	1,09,088	95,105	83,903	65,147
Water Supply and Sanitation	35,932	32,844	25,526	26,562	35,236	36,634	34,124	26,125	19,692	13,975
Housing & Urban Development	1,64,784	1,20,136	1,10,589	95,834	96,130	87,262	80,197	57,447	46,264	39,828
Social Welfare & Nutrition	2,37,187	1,92,305	1,63,482	1,50,749	1,54,662	1,23,166	1,19,854	1,11,571	92,006	84,572
Welfare of SCs / STs / OBCs / Minorities	1,02,000	97,492	78,692	85,954	70,772	67,284	58,936	51,890	42,431	42,750
Agriculture & Allied Activities	2,18,535	2,04,912	2,01,093	1,84,558	1,91,633	1,68,898	1,20,429	1,05,298	1,03,736	80,447
Rural Development	1,64,017	1,50,621	1,59,673	1,43,210	1,37,104	1,31,817	1,25,732	1,07,401	94,871	48,527
Irrigation & Flood Control	35,676	33,426	30,875	29,781	27,897	28,266	27,601	27,667	30,399	30,771
Energy	2,22,314	1,84,112	1,36,440	1,38,157	1,20,808	1,09,753	1,23,323	1,03,559	87,806	60,205
Industry & Minerals	39,223	36,265	26,354	27,238	25,656	21,201	20,487	21,210	17,202	12,937
Transport	71,762	60,640	56,548	48,682	46,293	45,617	44,227	40,367	42,290	36,358
Ecology & Environment	1,736	1,201	1,046	626.66	526.43	478.43	468.55	346.25	298.01	271.65
Tourism	3,271	2,370	1,548	1,682	2,059	2,122	2,164	1,817	1,269	1,275
Civil Supplies	22,790	15,246	15,427	12,120	12,494	10,337	10,460	8,779	8,555	7,967
Grants-in-aid (Compensation & Assignments to Local Bodies and PRIs)	1,04,699	95,456	84,096	79,520	77,401	67,449	55,459	48,550	46,373	41,019
Others	11,58,450	10,66,033	9,53,186	8,78,859	8,25,067	7,10,523	6,30,356	5,58,544	4,93,014	4,39,727
Total of All States	35,95,736	32,13,137	28,57,560	26,94,727	25,39,755	22,59,605	20,47,215	18,01,846	16,08,023	13,52,751

Annexure 9: Capital Expenditure by Functions of the States (Major Functions) (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh (Total)	9,017	18,511	20,690	17,598	21,820	16,271	15,708	14,845	12,616	18,969
Education, Sports, Art & Culture	64	3,176	3,417	340	245	363	144	374	553	238
Health & Family Welfare	516	1,129	537	204	175	201	399	277	746	236
Water Supply and Sanitation	-787	1,426	572	545	666	563	532	60	78	512
Housing & Urban Development	349	408	290	563	2,312	2,439	643	1,215	814	2,323
Public Works	113	49	43	48	58	36	72	41	237	82
Irrigation and Flood Control	4,332	5,917	4,024	4,337	13,386	8,243	9,996	8,917	4,290	9,761
Energy	0	689	97	4,833	302	345	120	83	2,154	250
Agriculture & Allied Activities	93	664	87	221	313	289	116	97	37	26
Industries & Minerals	296	-123	777	446	654	116	0	18	119	98
Transport	650	628	873	999	863	853	2,258	2,695	2,364	2,991
Police	-99	269	150	289	166	192	196	130	203	157
Rural Development	1,218	699	1,735	822	875	869	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	197	152	169	163	144	677	530	549	655	579
Social Welfare & Nutrition	17	22	21	18	49	89	82	105	38	17
Tourism	54	77	9	6	10	40	26	13	-	20
Others	2,005	3,329	7,890	3,764	1,602	957	593	270	327	1,680
Arunachal Pradesh (Total)	8,111	6,491	5,128	3,709	5,748	3,193	1,554	2,006	1,488	1,698
Education, Sports, Art & Culture	286	281	65	108	205	87	94	119	133	114
Health & Family Welfare	97	25	11	59	57	42	15	26	34	28
Water Supply and Sanitation	430	330	225	253	416	303	131	73	41	29
Housing & Urban Development	433	385	126	141	394	266	291	150	171	275
Public Works	533	436	234	164	363	148	93	306	117	156
Irrigation and Flood Control	335	148	171	134	165	70	82	121	31	20
Energy	544	431	173	173	340	251	177	129	107	120
Agriculture & Allied Activities	67	45	21	35	47	15	15	24	17	25
Industries & Minerals	29	26	11	12	3	10	7	11	4	13
Transport	3,817	2,678	3,167	1,848	2,630	1,174	382	811	605	665
Police	154	205	64	54	40	-	1	4	0	10
Rural Development	79	37	35	8	35	53	36	20	18	22

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Welfare of SCs, STs, OBCs and Minorities	11	0	-	-	-	-	-	-	-	-
Social Welfare & Nutrition	153	315	219	158	148	157	48	52	53	67
Tourism	13	41	6	1	101	31	53	11	48	33
Others	1,130	1,108	601	560	804	588	129	148	110	122
Assam (Total)	16,338	20,230	12,487	13,502	11,362	7,947	6,001	2,951	4,543	4,011
Education, Sports, Art & Culture	520	601	72	166	67	61	-	-	-	0
Health & Family Welfare	572	934	521	487	391	229	34	6	13	13
Water Supply and Sanitation	863	769	1,546	636	1,379	2,131	1,097	456	481	107
Housing & Urban Development	303	652	172	330	294	416	445	136	78	81
Public Works	1,302	405	304	247	299	181	171	76	135	126
Irrigation and Flood Control	1,185	1,111	1,016	1,641	1,594	663	807	925	1,506	961
Energy	837	3,768	330	397	499	992	925	311	783	702
Agriculture & Allied Activities	141	357	349	195	267	262	55	18	11	14
Industries & Minerals	427	109	65	96	243	130	186	79	133	142
Transport	8,652	9,168	7,551	8,459	5,544	2,204	1,717	700	994	942
Police	381	142	-5	20	109	157	29	-	-	-
Rural Development	-	-	-	-	-	-	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	106	29	31	49	10	8	1	-	0	1
Social Welfare & Nutrition	19	1	-	-	5	-	-	-	-	-
Tourism	50	23	21	18	18	25	24	5	25	13
Others	979	2,161	514	759	643	487	510	239	384	910
Bihar (Total)	33,577	25,157	19,323	12,970	22,529	29,150	27,322	24,587	18,519	14,808
Education, Sports, Art & Culture	2,712	2,443	1,333	796	1,548	1,519	1,074	550	263	704
Health & Family Welfare	2,426	865	648	862	1,146	565	870	1,091	316	460
Water Supply and Sanitation	1,310	1,976	4,646	1,454	1,485	1,764	1,164	773	885	618
Housing & Urban Development	314	329	221	175	231	169	159	50	18	20
Public Works	1,596	1,528	577	1,029	1,782	1,665	1,004	1,038	985	412
Irrigation and Flood Control	2,652	3,611	2,213	555	2,046	2,665	1,797	1,685	1,424	1,799
Energy	3,170	1,507	1,369	3,119	5,192	7,155	5,814	2,935	4,419	2,622
Agriculture & Allied Activities	667	464	239	71	905	198	128	709	285	501
Industries & Minerals	2,217	650	211	137	98	110	229	47	4	572

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Transport	7,569	5,332	3,254	1,514	5,275	5,402	5,601	4,736	4,198	4,090
Police	574	610	143	419	445	269	278	318	219	457
Rural Development	6,218	3,956	3,558	1,591	960	6,388	7,892	8,013	4,648	1,934
Welfare of SCs, STs, OBCs and Minorities	74	68	31	26	27	30	21	19	-21	6
Social Welfare & Nutrition	510	133	30	34	74	104	64	101	30	-33
Tourism	203	124	57	64	42	76	57	34	67	53
Others	1,364	1,562	792	1,125	1,273	1,069	1,169	2,489	779	592
Chhattisgarh (Total)	13,406	10,828	9,075	8,623	9,144	10,370	9,743	8,110	6,633	5,893
Education, Sports, Art & Culture	505	409	416	315	490	668	517	497	261	253
Health & Family Welfare	720	325	512	362	214	401	325	290	234	127
Water Supply and Sanitation	2,544	1,503	908	405	325	427	397	188	52	10
Housing & Urban Development	727	779	690	598	456	761	870	513	672	81
Public Works	529	247	400	149	234	228	159	343	220	146
Irrigation and Flood Control	1,134	1,041	1,133	1,125	1,588	1,679	1,888	1,737	1,539	1,684
Energy	736	825	552	517	595	825	907	130	33	22
Agriculture & Allied Activities	248	222	134	108	237	160	194	183	114	1,391
Industries & Minerals	54	10	13	9	20	65	111	53	36	8
Transport	4,310	4,432	3,364	3,942	3,771	3,732	3,423	3,069	2,591	1,801
Police	217	99	106	43	14	48	29	19	37	36
Rural Development	962	271	351	505	589	656	367	721	457	91
Welfare of SCs, STs, OBCs and Minorities	492	381	358	230	340	388	367	241	216	82
Social Welfare & Nutrition	16	4	34	31	10	61	77	49	94	106
Tourism	72	58	11	14	14	4	27	-	7	4
Others	141	222	93	268	247	269	85	77	68	48
Goa (Total)	3,430	2,685	1,998	1,674	2,152	2,128	1,642	1,625	1,237	1,012
Education, Sports, Art & Culture	115	133	34	175	238	118	105	158	135	63
Health & Family Welfare	78	189	119	152	113	80	59	31	17	17
Water Supply and Sanitation	382	369	371	206	300	312	240	141	116	91
Housing & Urban Development	294	207	60	38	99	167	23	3	0	0
Public Works	165	131	113	68	133	110	43	60	22	37
Irrigation and Flood Control	295	190	170	210	170	152	152	99	139	150

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Energy	480	265	224	176	177	169	222	381	169	145
Agriculture & Allied Activities	24	-3	-7	10	35	65	69	44	21	27
Industries & Minerals	120	17	9	19	12	16	30	24	17	5
Transport	773	543	289	253	352	499	400	381	245	236
Police	8	5	3	1	2	1	2	7	3	5
Rural Development	97	51	18	9	-0	-	7	4	0	4
Welfare of SCs, STs, OBCs and Minorities	30	29	18	25	6	7	5	8	10	-
Social Welfare & Nutrition	1	1	0	0	6	2	0	2	1	1
Tourism	129	155	72	66	85	93	87	74	57	71
Others	439	403	504	265	425	337	198	208	285	159
Gujarat (Total)	36,965	29,256	28,014	26,962	29,793	26,944	22,833	24,845	24,508	23,281
Education, Sports, Art & Culture	3,266	606	651	559	915	794	1,167	1,281	1,328	1,180
Health & Family Welfare	1,922	1,436	727	1,067	2,057	1,570	1,458	1,896	1,969	1,628
Water Supply and Sanitation	5,555	4,567	3,888	3,237	3,292	3,159	2,503	1,819	2,182	1,421
Housing & Urban Development	1,850	1,572	1,287	1,260	1,347	1,071	885	845	799	1,521
Public Works	287	203	255	302	565	507	402	531	514	447
Irrigation and Flood Control	6,229	5,402	5,877	8,544	10,350	9,080	7,424	8,142	7,647	6,784
Energy	3,876	3,964	3,872	3,511	2,943	3,046	2,747	3,440	2,032	1,935
Agriculture & Allied Activities	859	849	795	780	845	831	809	957	774	855
Industries & Minerals	2,418	353	1,349	286	119	113	55	191	948	1,067
Transport	6,558	5,988	6,088	4,250	3,561	4,158	3,023	3,000	3,278	3,625
Police	528	345	228	371	198	359	218	268	338	336
Rural Development	1,369	1,294	935	1,298	1,299	1,206	1,183	1,204	1,165	991
Welfare of SCs, STs, OBCs and Minorities	919	858	755	635	637	245	262	360	407	260
Social Welfare & Nutrition	33	30	20	84	54	22	-110	71	105	209
Tourism	834	1,519	813	483	557	464	440	458	465	449
Others	460	270	475	294	1,054	318	369	383	556	573
Haryana (Total)	14,127	12,012	6,795	18,975	16,062	14,933	11,378	20,159	4,558	4,710
Education, Sports, Art & Culture	1,048	579	409	388	396	404	142	202	186	159
Health & Family Welfare	1,404	896	766	510	333	302	244	35	65	50
Water Supply and Sanitation	1,050	1,693	944	1,174	1,465	1,169	942	835	960	1,077

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Housing & Urban Development	971	2,119	650	979	1,389	1,053	68	298	458	423
Public Works	357	415	227	355	459	255	189	232	171	152
Irrigation and Flood Control	2,171	1,808	1,366	1,401	1,274	974	926	876	965	908
Energy	11	10	583	5,990	5,553	6,342	5,542	13,864	185	391
Agriculture & Allied Activities	700	149	-1,074	4,741	2,049	1,507	890	450	-830	-1,034
Industries & Minerals	819	674	485	829	416	232	324	659	206	166
Transport	4,391	2,824	1,513	1,819	1,767	1,782	1,588	2,011	1,517	1,869
Police	196	137	160	230	256	226	211	228	120	130
Rural Development	478	135	187	29	5	0	0	1	1	1
Welfare of SCs, STs, OBCs and Minorities	0	-	0	3	6	4	3	2	1	1
Social Welfare & Nutrition	81	62	65	22	98	65	79	57	57	2
Tourism	79	20	28	29	24	17	36	22	30	20
Others	370	493	484	476	572	601	193	385	467	394
Himachal Pradesh (Total)	6,139	6,407	5,629	5,632	5,051	4,258	6,789	3,328	2,947	2,387
Education, Sports, Art & Culture	411	489	357	287	329	343	297	299	133	177
Health & Family Welfare	552	294	302	232	346	263	286	117	62	73
Water Supply and Sanitation	812	1,012	1,002	599	418	462	393	318	289	191
Housing & Urban Development	174	101	65	128	75	62	41	36	21	20
Public Works	186	274	116	125	139	134	153	61	53	49
Irrigation and Flood Control	338	313	387	736	465	251	201	142	506	194
Energy	199	498	451	678	666	605	3,432	677	712	687
Agriculture & Allied Activities	96	94	152	96	113	128	90	74	78	84
Industries & Minerals	198	123	20	34	51	78	69	76	56	32
Transport	2,664	2,602	2,522	2,435	2,085	1,694	1,584	1,327	893	740
Police	93	99	45	62	66	45	42	23	27	28
Rural Development	42	39	10	13	16	2	3	5	1	-
Welfare of SCs, STs, OBCs and Minorities	6	13	6	6	10	5	9	7	10	14
Social Welfare & Nutrition	5	14	3	7	10	8	16	13	8	5
Tourism	89	90	30	34	54	3	4	5	2	2
Others	274	352	161	162	211	175	169	146	97	91

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Jharkhand (Total)	18,227	10,840	11,845	10,044	12,197	13,804	12,196	15,639	6,367	4,944
Education, Sports, Art & Culture	1,012	94	95	258	356	360	254	103	83	145
Health & Family Welfare	625	489	586	348	273	309	512	340	261	166
Water Supply and Sanitation	1,840	505	438	539	400	332	221	193	139	321
Housing & Urban Development	831	101	65	116	190	232	181	97	70	41
Public Works	483	272	189	366	269	378	364	328	159	92
Irrigation and Flood Control	1,374	1,204	1,046	1,329	1,476	1,689	1,511	1,157	379	454
Energy	4,212	1,500	3,974	89	1,413	1,761	1,229	7,375	779	175
Agriculture & Allied Activities	654	354	76	154	390	608	573	124	98	26
Industries & Minerals	111	1,002	8	4	7	16	5	1	1	2
Transport	3,438	3,202	3,120	3,687	3,871	5,142	4,505	3,476	2,460	1,995
Police	373	449	571	807	463	372	189	210	154	73
Rural Development	2,222	1,145	1,288	1,991	2,463	2,096	2,078	1,755	1,364	1,152
Welfare of SCs, STs, OBCs and Minorities	848	364	269	165	395	265	264	234	173	168
Social Welfare & Nutrition	43	12	5	1	-	17	117	89	160	103
Tourism	78	55	44	44	99	71	74	61	14	15
Others	84	91	71	146	131	157	120	95	75	16
Karnataka (Total)	60,599	52,084	48,075	39,599	39,147	35,759	30,085	21,369	20,198	17,642
Education, Sports, Art & Culture	1,590	1,634	1,168	1,203	1,107	1,143	1,108	718	317	388
Health & Family Welfare	1,230	2,575	2,099	822	1,108	1,132	744	820	790	440
Water Supply and Sanitation	1,921	3,146	3,662	2,882	2,075	885	735	727	1,495	1,170
Housing & Urban Development	6,940	6,464	4,536	2,419	4,385	3,409	3,487	1,235	538	436
Public Works	1,037	778	839	421	536	606	533	484	422	404
Irrigation and Flood Control	21,221	19,076	17,785	13,343	12,096	10,392	8,635	6,955	7,779	6,384
Energy	1,121	350	650	3,358	2,128	840	916	78	310	387
Agriculture & Allied Activities	1,304	871	746	334	219	3,631	550	198	270	302
Industries & Minerals	1,552	1,410	1,647	939	1,147	1,222	501	783	370	294
Transport	14,128	10,143	11,017	8,897	8,859	7,379	7,624	5,399	5,147	5,298
Police	582	150	366	356	288	369	524	503	193	94
Rural Development	264	306	87	65	67	114	49	7	14	58
Welfare of SCs, STs, OBCs and Minorities	2,315	1,953	1,164	2,783	3,422	2,993	2,243	2,014	1,326	905

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Social Welfare & Nutrition	155	76	193	80	71	175	140	77	71	112
Tourism	155	124	70	283	266	259	257	215	194	194
Others	5,083	3,028	2,047	1,412	1,373	1,210	2,038	1,157	962	777
Kerala (Total)	16,787	17,046	15,438	9,665	9,753	10,289	11,286	8,342	4,998	5,759
Education, Sports, Art & Culture	590	530	386	311	473	528	345	441	307	200
Health & Family Welfare	359	310	416	244	415	424	256	220	193	130
Water Supply and Sanitation	1,752	2,149	1,146	272	539	320	265	160	128	255
Housing & Urban Development	54	59	147	20	88	145	38	64	88	326
Public Works	260	196	177	133	154	217	186	249	102	146
Irrigation and Flood Control	403	441	302	283	272	544	675	526	270	342
Energy	42	58	29	14	111	69	52	16	21	3
Agriculture & Allied Activities	852	665	666	438	964	786	716	613	486	324
Industries & Minerals	888	833	916	379	500	881	755	575	328	582
Transport	5,015	6,507	5,637	4,066	3,330	4,280	3,896	3,548	2,174	2,363
Police	42	70	75	22	34	48	24	4	30	0
Rural Development	1,447	1,194	1,712	916	317	515	616	438	218	31
Welfare of SCs, STs, OBCs and Minorities	175	200	130	117	177	100	190	57	40	33
Social Welfare & Nutrition	20	17	35	30	121	40	95	22	50	39
Tourism	107	153	240	82	123	179	175	127	134	140
Others	4,783	3,665	3,423	2,339	2,138	1,213	3,003	1,283	426	842
Madhya Pradesh (Total)	46,799	43,962	31,586	30,229	30,514	32,463	32,229	19,993	24,412	15,890
Education, Sports, Art & Culture	2,170	1,552	1,356	1,537	1,000	728	782	783	327	142
Health & Family Welfare	1,610	963	739	1,096	1,218	1,040	565	226	240	166
Water Supply and Sanitation	6,739	8,929	3,951	2,400	2,006	1,826	724	915	947	757
Housing & Urban Development	3,594	3,502	1,939	1,152	923	711	420	612	149	208
Public Works	527	342	367	406	348	329	330	334	136	115
Irrigation and Flood Control	12,396	10,157	10,016	8,996	8,378	7,973	8,470	6,373	4,127	4,537
Energy	1,943	2,185	711	891	2,658	8,186	7,829	3,145	12,750	4,983
Agriculture & Allied Activities	1,390	2,272	956	660	1,992	529	1,880	374	564	491
Industries & Minerals	1,756	660	701	753	545	604	2,029	507	429	543
Transport	7,549	7,093	5,471	6,156	6,892	6,400	4,672	3,377	2,875	2,383
Police	617	634	595	554	370	405	363	190	97	58

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Rural Development	4,204	4,232	3,782	4,452	3,218	2,187	3,169	2,419	1,249	703
Welfare of SCs, STs, OBCs and Minorities	1,114	571	822	982	738	1,061	550	418	295	361
Social Welfare & Nutrition	178	99	36	70	29	118	204	58	101	328
Tourism	128	107	50	59	67	114	112	177	60	58
Others	884	666	95	65	132	251	130	86	66	58
Maharashtra (Total)	66,308	49,106	32,029	38,385	36,594	27,821	31,826	23,908	20,664	21,666
Education, Sports, Art & Culture	349	216	113	216	364	107	52	114	96	102
Health & Family Welfare	1,724	1,612	990	1,116	1,037	570	602	651	470	553
Water Supply and Sanitation	177	357	-	-	33	20	23	463	161	83
Housing & Urban Development	8,352	2,593	3,719	3,554	2,911	1,144	774	567	345	697
Public Works	1,535	1,372	823	487	666	555	618	556	531	564
Irrigation and Flood Control	11,119	10,207	7,626	11,002	11,912	9,368	8,765	8,067	7,011	7,887
Energy	1,253	1,347	209	81	619	808	5,783	1,576	1,932	2,663
Agriculture & Allied Activities	7,258	5,287	3,402	5,270	5,134	5,472	3,650	3,313	3,527	1,566
Industries & Minerals	218	20	32	9	27	25	123	82	119	2
Transport	26,693	21,080	11,816	12,853	10,057	6,639	5,461	4,725	3,700	4,588
Police	557	292	205	279	283	166	548	109	214	264
Rural Development	2,356	1,749	1,526	1,502	1,336	1,258	1,687	1,464	935	803
Welfare of SCs, STs, OBCs and Minorities	1,331	855	694	777	679	597	437	724	869	827
Social Welfare & Nutrition	92	63	18	33	29	45	27	78	55	76
Tourism	47	100	47	94	137	24	10	1	11	16
Others	3,247	1,957	809	1,113	1,369	1,025	3,265	1,418	689	974
Manipur (Total)	3,492	3,254	2,449	1,155	1,731	1,432	1,494	1,239	1,333	1,292
Education, Sports, Art & Culture	73	106	53	55	82	57	52	73	129	40
Health & Family Welfare	195	73	134	41	16	19	54	43	159	114
Water Supply and Sanitation	778	784	609	267	305	241	217	164	178	77
Housing & Urban Development	150	149	122	132	192	216	59	38	50	57
Public Works	68	53	44	31	107	33	84	146	190	220
Irrigation and Flood Control	227	183	366	144	282	170	405	171	181	172
Energy	-	-	-	-	-	-	-	44	39	198
Agriculture & Allied Activities	17	13	34	7	5	4	2	9	7	12

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Industries & Minerals	9	5	21	10	13	10	13	4	17	16
Transport	652	443	419	252	405	315	465	259	217	253
Police	27	28	7	15	5	74	11	19	19	-
Rural Development	497	840	-	-	-	-	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	178	175	280	74	153	99	28	45	30	28
Social Welfare & Nutrition	11	9	43	1	3	20	2	23	0	12
Tourism	18	74	90	11	29	12	32	63	44	31
Others	592	319	228	115	134	162	70	139	73	63
Meghalaya (Total)	2,777	2,837	1,816	983	1,507	1,005	1,321	1,269	1,175	1,118
Education, Sports, Art & Culture	173	38	5	0	3	2	11	5	4	25
Health & Family Welfare	32	81	47	49	43	34	83	92	88	96
Water Supply and Sanitation	355	543	443	187	222	284	185	143	191	136
Housing & Urban Development	295	516	39	55	64	28	121	47	64	130
Public Works	131	149	116	47	75	36	67	80	63	69
Irrigation and Flood Control	68	102	74	4	95	26	46	4	42	6
Energy	575	50	57	25	36	33	8	46	39	26
Agriculture & Allied Activities	17	32	-20	27	35	5	9	7	10	16
Industries & Minerals	11	13	27	0	4	15	78	103	69	33
Transport	999	1,223	946	518	807	449	567	660	500	500
Police	-	13	15	1	9	13	15	17	18	14
Rural Development	11	3	1	2	1	1	4	0	0	0
Welfare of SCs, STs, OBCs and Minorities	-	-	-	-	-	-	-	-	-	-
Social Welfare & Nutrition	17	15	7	2	29	12	60	3	16	4
Tourism	10	12	6	2	11	10	8	-	1	3
Others	82	47	54	64	74	57	59	64	69	59
Mizoram (Total)	1,324	1,007	1,129	1,455	1,909	2,041	938	718	930	630
Education, Sports, Art & Culture	25	28	40	27	71	55	21	29	22	30
Health & Family Welfare	134	81	25	31	91	85	28	11	18	15
Water Supply and Sanitation	104	174	247	151	151	76	63	42	60	35
Housing & Urban Development	26	52	100	321	409	371	172	96	169	107
Public Works	42	31	36	87	56	59	22	16	45	47

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Irrigation and Flood Control	23	8	27	16	10	19	6	8	1	0
Energy	46	64	54	129	110	213	43	67	142	65
Agriculture & Allied Activities	150	66	60	128	182	265	50	134	157	129
Industries & Minerals	2	2	0	0	1	1	-	-	-	-
Transport	323	353	377	391	629	630	374	201	184	95
Police	10	9	-	6	9	23	27	15	24	0
Rural Development	3	9	3	10	10	12	6	2	3	4
Welfare of SCs, STs, OBCs and Minorities	3	105	104	-	1	1	0	-	-	-
Social Welfare & Nutrition	11	15	43	58	38	23	29	33	45	25
Tourism	9	6	2	0	23	77	29	21	6	1
Others	413	5	11	98	121	131	68	42	55	77
Nagaland (Total)	2,705	1,896	1,678	1,216	1,601	1,275	1,076	1,059	1,023	1,208
Education, Sports, Art & Culture	233	147	64	66	40	30	27	49	48	76
Health & Family Welfare	438	156	27	8	7	71	13	8	21	13
Water Supply and Sanitation	81	216	150	77	106	121	159	103	105	26
Housing & Urban Development	326	283	206	239	173	255	227	111	156	194
Public Works	321	217	184	104	124	123	114	87	130	125
Irrigation and Flood Control	13	47	54	31	36	17	40	98	15	0
Energy	60	115	88	53	96	22	33	63	51	90
Agriculture & Allied Activities	92	37	31	34	22	30	15	18	20	91
Industries & Minerals	33	4	5	7	4	16	13	15	26	45
Transport	825	405	410	275	486	221	175	254	278	314
Police	125	75	219	61	295	143	18	17	31	56
Rural Development	16	2	1	1	1	-	-	-	-	1
Welfare of SCs, STs, OBCs and Minorities	4	77	39	42	-	-	-	-	-	-
Social Welfare & Nutrition	6	8	20	24	-	5	3	14	20	12
Tourism	1	2	6	2	0	3	3	3	19	10
Others	130	106	174	192	211	219	236	218	104	155
Odisha (Total)	35,507	24,411	19,546	21,537	24,652	22,984	18,725	17,427	11,433	8,220
Education, Sports, Art & Culture	2,192	676	581	759	824	746	360	502	361	156
Health & Family Welfare	2,149	1,690	631	504	620	774	668	526	414	144

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Water Supply and Sanitation	2,527	2,335	2,215	3,126	2,133	1,580	903	677	535	563
Housing & Urban Development	1,063	713	515	466	494	426	468	325	304	212
Public Works	1,938	868	864	805	725	462	370	420	384	467
Irrigation and Flood Control	7,414	4,757	3,108	4,748	5,707	6,841	5,799	4,173	2,851	2,213
Energy	3,773	3,555	1,821	2,386	1,886	2,275	2,220	1,517	727	1,133
Agriculture & Allied Activities	624	597	558	415	445	295	208	483	270	165
Industries & Minerals	332	51	32	2	-2	-2	-2	-1	-2	9
Transport	10,848	6,655	6,671	6,466	8,962	7,148	6,767	7,555	4,558	2,203
Police	-	-	-	-	-	-	-	-	-	0
Rural Development	-	-4	17	348	1,250	-	-	-	-	-
Welfare of SCs, STs, OBCs and Minorities	414	432	269	153	373	527	462	560	436	420
Social Welfare & Nutrition	36	33	101	24	21	61	4	220	144	195
Tourism	275	349	241	114	105	87	77	102	101	54
Others	1,922	1,705	1,923	1,220	1,110	1,765	420	369	351	286
Punjab (Total)	8,049	9,586	5,338	18,612	3,773	3,112	45,710	9,028	3,389	2,366
Education, Sports, Art & Culture	183	196	200	227	179	70	220	243	154	357
Health & Family Welfare	655	83	94	128	100	1	22	2	0	83
Water Supply and Sanitation	600	661	585	275	258	542	486	331	296	204
Housing & Urban Development	2,304	1,919	1,303	324	496	281	292	216	270	276
Public Works	40	79	97	82	67	73	66	107	137	133
Irrigation and Flood Control	1,003	935	753	441	253	315	1,264	752	659	361
Energy	66	154	20	15,628	-	2	10,031	5,597	-	10
Agriculture & Allied Activities	1,497	1,546	930	753	1,407	831	31,378	410	277	184
Industries & Minerals	60	17	13	1	-	-	-	16	-	-
Transport	682	1,016	588	316	515	675	1,352	891	967	393
Police	108	180	95	60	91	100	146	133	90	68
Rural Development	298	356	214	133	201	67	134	88	92	130
Welfare of SCs, STs, OBCs and Minorities	194	36	55	7	-	5	47	17	54	7
Social Welfare & Nutrition	53	16	15	-	9	-	11	8	19	1
Tourism	1	37	130	58	62	50	48	50	30	14
Others	308	2,356	248	179	136	101	213	165	343	145

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Rajasthan (Total)	19,973	24,773	15,762	16,973	20,751	21,957	29,945	58,588	16,803	14,476
Education, Sports, Art & Culture	1,447	631	1,284	766	825	515	119	155	56	63
Health & Family Welfare	2,300	1,962	632	482	499	658	514	576	489	341
Water Supply and Sanitation	2,373	4,918	3,833	3,184	3,870	4,590	4,194	4,376	4,495	2,758
Housing & Urban Development	2,002	3,121	1,646	878	1,499	1,059	1,058	664	793	1,366
Public Works	387	250	229	248	306	352	322	338	431	276
Irrigation and Flood Control	3,429	3,578	2,586	2,290	2,412	2,188	1,959	1,308	1,271	1,077
Energy	1,977	2,175	636	4,207	4,146	4,258	16,596	45,582	4,486	3,953
Agriculture & Allied Activities	764	746	481	286	994	1,036	578	461	697	682
Industries & Minerals	11	5	50	28	22	13	10	94	-19	170
Transport	2,621	5,054	3,076	3,246	4,262	4,677	2,571	3,235	2,811	2,515
Police	141	228	164	209	274	160	97	103	104	94
Rural Development	1,033	1,001	239	375	232	653	547	504	456	497
Welfare of SCs, STs, OBCs and Minorities	559	187	253	223	283	279	303	272	197	226
Social Welfare & Nutrition	34	105	169	172	87	109	92	67	25	67
Tourism	77	124	34	11	36	31	27	62	26	50
Others	820	690	448	367	1,005	1,380	956	792	486	342
Sikkim (Total)	2,377	1,317	1,514	738	1,338	1,524	737	661	1,007	922
Education, Sports, Art & Culture	215	157	151	42	72	102	48	21	43	60
Health & Family Welfare	37	41	179	39	91	224	73	66	61	93
Water Supply and Sanitation	120	111	109	83	88	110	71	56	85	39
Housing & Urban Development	674	54	52	92	97	87	44	45	87	72
Public Works	272	223	90	129	68	139	64	59	89	155
Irrigation and Flood Control	100	28	41	1	52	2	1	1	4	4
Energy	225	103	162	20	64	76	58	38	32	66
Agriculture & Allied Activities	8	8	12	5	13	14	8	11	12	12
Industries & Minerals	69	-	0	7	1	2	2	1	7	4
Transport	334	343	535	240	629	626	257	210	240	295
Police	1	5	2	-	1	7	7	5	20	15
Rural Development	34	5	9	0	5	13	10	0	16	19
Welfare of SCs, STs, OBCs and Minorities	8	9	6	5	10	14	7	4	1	2

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Social Welfare & Nutrition	3	13	9	6	7	2	3	11	2	10
Tourism	211	170	97	30	55	65	40	88	267	63
Others	65	46	59	39	85	42	46	46	40	13
Tamil Nadu (Total)	46,791	40,651	36,902	29,654	30,789	26,720	46,756	21,326	22,122	19,415
Education, Sports, Art & Culture	586	494	580	648	863	891	989	1,201	598	365
Health & Family Welfare	1,376	2,518	2,527	809	730	407	687	580	568	589
Water Supply and Sanitation	2,478	3,009	2,627	1,418	1,773	890	1,306	1,679	1,472	1,515
Housing & Urban Development	12,824	10,573	6,176	3,489	5,590	4,601	3,671	2,299	2,228	4,061
Public Works	822	603	616	437	384	392	256	378	370	325
Irrigation and Flood Control	3,806	2,517	4,423	2,670	1,738	1,205	1,063	744	1,240	975
Energy	437	1,223	711	2,012	669	1,290	28,329	3,837	6,374	3,153
Agriculture & Allied Activities	2,052	1,070	1,342	1,493	1,314	918	1,338	1,287	1,078	930
Industries & Minerals	862	233	338	274	2,061	507	645	247	398	264
Transport	17,227	15,257	14,109	11,552	11,011	12,749	6,173	6,331	5,125	4,387
Police	73	7	253	404	410	291	404	547	643	222
Rural Development	2,006	1,746	1,319	1,863	2,503	1,772	1,242	1,416	1,047	1,429
Welfare of SCs, STs, OBCs and Minorities	752	272	343	96	95	118	99	144	163	160
Social Welfare & Nutrition	185	128	68	69	-120	34	25	34	83	380
Tourism	53	30	131	55	13	30	25	23	13	19
Others	1,253	972	1,337	2,364	1,755	625	503	580	723	642
Telangana (Total)	39,129	37,344	26,790	25,559	31,347	30,111	36,773	18,823	9,856	-
Education, Sports, Art & Culture	585	49	531	282	279	248	246	134	196	-
Health & Family Welfare	1,356	869	619	952	1,085	539	878	104	94	-
Water Supply and Sanitation	3,665	7,743	4,634	4,380	6,678	3,919	3,407	3,692	521	-
Housing & Urban Development	3,026	1,832	1,016	1,099	1,171	788	1,084	2,612	826	-
Public Works	698	447	288	217	273	80	82	40	37	-
Irrigation and Flood Control	18,916	15,420	11,033	10,176	9,118	12,596	13,665	7,776	5,194	-
Energy	771	443	628	2,345	2,650	3,015	10,673	798	348	-
Agriculture & Allied Activities	2,458	1,342	1,542	1,399	1,587	595	777	152	46	-
Industries & Minerals	378	894	285	288	87	105	88	5	9	-
Transport	2,570	2,854	2,115	1,529	1,777	2,480	3,398	1,819	1,406	-
Police	433	419	428	289	285	388	376	214	339	-

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Rural Development	1,946	2,600	2,479	1,008	1,996	858	103	350	51	-
Welfare of SCs, STs, OBCs and Minorities	245	399	254	481	3,018	2,708	318	346	418	-
Social Welfare & Nutrition	57	9	7	5	7	40	32	37	25	-
Tourism	-	-	-	-	-	6	2	7	5	-
Others	2,027	2,022	932	1,109	1,337	1,747	1,644	738	342	-
Tripura (Total)	2,135	1,423	835	887	1,482	1,784	3,321	3,210	2,848	1,657
Education, Sports, Art & Culture	74	46	19	19	17	169	148	116	138	144
Health & Family Welfare	79	88	25	51	131	146	158	132	118	120
Water Supply and Sanitation	128	240	293	157	242	154	211	178	199	273
Housing & Urban Development	261	77	1	97	381	429	678	241	279	59
Public Works	475	213	73	58	46	54	76	32	143	101
Irrigation and Flood Control	67	62	32	26	20	21	20	34	32	47
Energy	176	109	-	28	43	6	26	77	46	63
Agriculture & Allied Activities	191	50	62	62	31	27	113	104	84	94
Industries & Minerals	19	6	9	-	34	43	42	35	34	38
Transport	362	375	221	157	265	354	857	605	567	364
Police	10	7	7	12	7	11	13	12	23	3
Rural Development	32	20	0	117	132	196	557	1,429	769	18
Welfare of SCs, STs, OBCs and Minorities	104	27	13	19	41	61	233	41	99	59
Social Welfare & Nutrition	31	9	3	1	-	0	0	0	11	7
Tourism	4	23	7	-	-	-	3	4	4	5
Others	121	73	70	81	92	114	184	169	302	263
Uttar Pradesh (Total)	1,03,237	73,056	53,390	62,118	68,766	40,597	76,530	73,541	55,170	34,336
Education, Sports, Art & Culture	3,196	1,632	1,359	1,365	992	938	2,018	1,130	1,385	739
Health & Family Welfare	4,960	3,333	2,067	2,385	2,260	2,112	2,922	2,256	1,901	1,318
Water Supply and Sanitation	12,345	4,105	2,473	2,527	2,481	1,975	3,439	2,803	3,211	2,190
Housing & Urban Development	12,854	8,988	5,959	2,976	4,117	5,915	8,563	5,204	6,003	1,981
Public Works	635	579	378	871	876	1,010	1,114	1,285	972	795
Irrigation and Flood Control	3,438	3,336	5,037	5,933	5,531	3,107	5,201	5,052	4,093	2,955
Energy	10,240	10,885	10,562	8,249	14,027	8,313	15,435	24,892	10,960	6,650
Agriculture & Allied Activities	4,601	8,679	-2,034	5,471	2,978	1,819	4,736	3,172	1,482	529

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Industries & Minerals	10,660	880	720	1,239	5,061	926	775	1,308	871	637
Transport	24,759	22,863	18,567	22,743	22,000	8,325	22,703	15,715	14,338	10,052
Police	3,138	1,600	903	961	641	606	1,265	1,015	749	545
Rural Development	7,211	3,752	5,164	3,706	3,407	2,313	2,249	4,757	4,443	1,600
Welfare of SCs, STs, OBCs and Minorities	694	195	298	168	133	280	85	120	64	41
Social Welfare & Nutrition	944	354	302	726	414	422	1,110	663	602	951
Tourism	853	389	427	426	422	354	298	204	147	81
Others	2,710	1,486	1,208	2,372	3,427	2,182	4,616	3,964	3,949	3,272
Uttarakhand (Total)	8,288	7,881	6,576	5,540	6,368	5,991	5,119	4,301	5,090	3,990
Education, Sports, Art & Culture	477	361	398	290	154	215	435	254	427	307
Health & Family Welfare	299	313	173	98	187	64	116	141	260	148
Water Supply and Sanitation	550	1,060	648	639	486	489	213	45	96	97
Housing & Urban Development	578	460	617	486	196	266	150	381	288	186
Public Works	1,555	1,050	734	339	439	790	70	104	165	89
Irrigation and Flood Control	375	269	268	346	357	315	465	707	764	460
Energy	151	391	181	149	264	150	187	136	183	308
Agriculture & Allied Activities	470	554	130	740	1,111	801	952	105	324	812
Industries & Minerals	120	14	10	27	26	6	139	61	13	9
Transport	1,439	1,489	1,170	947	1,379	1,534	1,390	1,401	1,570	1,062
Police	36	35	21	23	15	14	2	7	48	49
Rural Development	1,918	1,706	2,000	1,270	1,625	1,236	842	821	701	326
Welfare of SCs, STs, OBCs and Minorities	57	60	95	28	31	25	8	26	64	78
Social Welfare & Nutrition	44	6	7	40	4	4	18	5	79	14
Tourism	193	111	124	89	58	58	118	94	88	32
Others	26	2	0	31	34	24	15	14	18	12
West Bengal (Total)	22,573	18,586	15,310	17,237	24,583	19,338	12,534	13,281	10,383	7,590
Education, Sports, Art & Culture	369	234	224	430	998	454	388	610	572	617
Health & Family Welfare	2,186	1,091	904	653	1,238	932	1,242	1,841	1,068	573
Water Supply and Sanitation	2,399	3,643	656	1,384	1,952	2,095	116	167	125	444
Housing & Urban Development	4,390	2,268	1,770	2,168	2,385	3,485	2,207	1,607	1,693	759
Public Works	492	375	402	578	781	765	638	509	305	233

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Irrigation and Flood Control	2,282	2,031	1,666	1,718	1,798	1,562	1,615	1,601	1,374	722
Energy	1,346	1,816	606	2,050	2,268	863	1,101	2,126	1,206	943
Agriculture & Allied Activities	421	454	408	576	632	583	843	847	805	525
Industries & Minerals	1,107	611	285	338	1,411	1,075	341	214	316	305
Transport	4,803	4,349	3,263	4,503	5,292	3,351	2,409	2,304	1,470	1,626
Police	161	166	140	164	140	177	166	100	99	37
Rural Development	853	482	1,915	356	2,576	1,776	7	30	1	1
Welfare of SCs, STs, OBCs and Minorities	504	196	795	336	73	32	33	24	19	82
Social Welfare & Nutrition	381	261	1,574	870	988	700	452	359	626	201
Tourism	69	59	55	56	91	60	65	54	62	49
Others	812	550	648	1,056	1,959	1,430	911	890	643	474
Total of All States	6,48,184	5,52,637	4,37,148	4,41,230	4,72,463	4,15,204	5,01,572	4,16,178	2,96,249	2,39,891

Components (All States)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Education, Sports, Art & Culture	24,467	17,538	15,364	11,636	13,133	11,713	11,163	10,162	8,256	6,842
Health & Family Welfare	30,032	24,418	17,057	13,794	15,979	13,195	13,829	12,403	10,670	7,734
Water Supply and Sanitation	53,093	58,274	42,819	32,455	35,545	30,738	24,337	21,580	19,522	14,999
Housing & Urban Development	65,956	50,276	33,487	24,297	32,358	30,253	27,117	19,708	17,431	15,910
Public Works	16,785	11,785	8,813	8,335	10,331	9,715	7,663	8,239	7,264	5,964
Irrigation and Flood Control	1,06,341	93,896	82,601	82,180	92,580	82,128	82,878	68,149	55,334	50,858
Energy	38,265	38,479	28,749	61,108	49,453	51,907	1,20,437	1,18,959	51,018	31,743
Agriculture & Allied Activities	27,714	27,481	10,078	24,511	24,266	21,702	50,744	14,378	10,719	8,780
Industries & Minerals	24,775	8,500	8,039	6,174	12,563	6,337	6,567	5,206	4,508	5,057
Transport	1,64,650	1,44,900	1,18,148	1,14,314	1,17,274	94,872	95,591	80,697	67,273	57,646
Police	8,488	6,277	4,962	5,710	4,916	4,664	5,201	4,215	3,844	2,750
Rural Development	36,814	27,625	28,587	22,391	25,118	24,242	22,785	25,448	17,649	9,812
Welfare of SCs, STs, OBCs and Minorities	11,334	7,643	7,253	7,593	10,804	10,529	6,504	6,233	5,526	4,341
Social Welfare & Nutrition	3,134	1,830	3,045	2,566	2,190	2,333	2,683	2,252	2,521	2,911
Tourism	3,813	4,030	2,847	2,130	2,502	2,242	2,161	1,978	1,925	1,502
Others	32,523	29,686	25,299	22,036	23,453	18,636	21,914	16,571	12,789	13,039
Total of All States	6,48,184	5,52,637	4,37,148	4,41,230	4,72,463	4,15,204	5,01,572	4,16,178	2,96,249	2,39,891

Annexure 10: Expenditure of the States by Economic Categories (Major Spending Object Heads) (₹ crore)

Components (PUA)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Salaries	6,65,351	6,08,724	5,50,959	5,40,968	4,99,761	4,53,629	4,00,692	3,66,315	3,37,390	3,01,455
Medical Treatment	3,406	2,958	2,353	2,208	2,211	2,032	1,829	1,734	1,500	1,157
Travel Allowance (Domestic / Intl)	4,051	3,763	3,475	4,372	3,832	3,292	3,286	3,141	3,631	2,942
Wages	24,473	21,728	19,783	18,127	15,780	12,724	12,452	11,226	9,914	7,845
Pensionary Benefits	4,52,100	4,05,566	3,58,692	3,37,522	3,06,479	2,69,231	2,21,920	2,00,363	1,79,382	1,59,498
Interest	4,46,198	4,15,898	3,77,142	3,42,060	3,10,676	2,84,901	2,46,736	2,10,528	1,86,945	1,65,897
Training Expenses	727	547	449	644	735	682	577	533	415	422
Office Expenses	15,215	13,828	13,698	12,712	12,112	9,861	9,626	9,214	9,119	7,405
Rents, Rates & Taxes	2,654	2,379	1,739	1,494	1,645	1,546	1,359	1,233	1,110	1,043
Advertising, Printing & Publication	5,511	4,314	2,863	3,266	3,450	2,948	3,245	2,193	1,627	1,671
Materials & Supplies	38,092	45,179	30,057	35,364	31,525	25,923	30,829	27,661	24,403	22,657
Subsidies	3,09,625	2,71,516	2,33,082	2,10,860	2,22,834	1,91,841	1,65,487	1,39,119	1,15,729	96,479
Cost of Ration / Dietary Charges	11,396	10,827	8,326	8,813	8,345	7,662	7,136	7,368	6,864	6,259
Scholarship, Stipend & Prof Services	54,573	53,636	39,018	53,274	44,968	40,538	38,575	37,610	27,464	30,259
Grants-in-aid (General & Salaries)	10,55,918	9,42,580	8,60,342	7,87,572	7,46,538	6,86,176	6,26,342	5,44,045	4,83,608	3,52,635
Grants-in-aid (Capital Creation)	70,568	51,486	50,187	50,804	44,125	38,844	38,486	26,704	18,191	13,993
Arms & Ammunitions	223	174	173	226	211	191	256	243	262	277
Fuels & Lubricants	3,457	3,042	2,186	1,897	1,894	1,481	1,336	1,262	1,327	1,183
Minor Work	30,538	27,610	19,076	22,277	21,284	21,462	19,450	19,441	18,999	23,283
Repair & Maintenance	24,881	21,648	18,922	18,328	17,429	18,539	17,018	15,211	16,274	14,811
Motor Vehicles	2,650	2,251	1,744	2,412	2,767	2,418	2,516	2,594	2,806	2,157
Machinery & Equipment	10,510	8,456	8,773	6,868	7,300	6,946	6,505	5,731	4,916	4,091
Major Works	3,47,277	3,05,913	2,44,000	2,26,308	2,56,254	2,18,176	2,25,031	1,92,459	1,57,779	1,22,858
Investments	90471	97333	69215	89752	90205	81370	95805	89255	53978	42741
Loans and Advances by the Govt.	68823	39860	38940	38594	44155	35574	117631	90125	29552	23871
Others economic categories	596855	503789	437007	398636	379213	330180	303559	265764	244563	213908
Grant total consolidated expenditure	4335543	3865005	3392201	3215358	3075728	2748166	2597684	2271072	1937748	1620797
Deduct Recoveries	-91623	-99231	-97493	-79402	-63510	-73357	-48896	-53048	-33476	-28155
Total Expenditure (net)	4243920	3765774	3294708	3135956	3012218	2674809	2548788	2218024	1904272	1592642
Repayment of Public Debt	7,80,621	5,84,746	5,81,478	4,48,312	3,83,514	4,53,629	4,00,692	3,66,315	3,37,390	3,01,455

Annexure 11: Public Debt Liability & Public Account Liability (₹ crore)
As on 31st March of each year

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh										
Internal Debt	4,29,526	3,78,087	3,50,557	3,01,802	2,57,510	2,23,706	2,01,314	1,73,854	1,48,743	1,89,741
Loans and advances from the Centre	3,37,530	2,91,951	2,56,088	2,15,617	1,83,274	1,59,813	1,40,783	1,15,704	99,924	1,39,328
Public Account Liability	24,508	17,672	14,171	10,943	10,223	8,977	9,025	8,958	9,500	17,416
Arunachal Pradesh										
Internal Debt	67,488	68,463	80,297	75,243	64,013	54,915	51,506	49,192	39,319	32,997
Loans and advances from the Centre	15,647	13,737	13,697	12,131	8,588	7,208	5,625	5,895	6,122	4,936
Public Account Liability	8,521	8,131	7,348	6,299	4,835	3,884	2,522	2,067	2,706	2,193
Assam										
Internal Debt	2,243	705	360	152	179	205	232	258	284	311
Loans and advances from the Centre	4,882	4,901	5,989	5,680	3,574	3,120	2,871	3,570	3,131	2,431
Public Account Liability	1,24,891	1,02,686	88,402	72,257	59,426	49,275	43,981	39,055	35,403	31,765
Bihar										
Internal Debt	94,444	77,780	67,014	52,630	41,511	33,294	26,737	24,799	21,187	17,879
Loans and advances from the Centre	9,332	5,056	2,679	1,270	1,309	1,361	1,430	1,508	1,592	1,944
Public Account Liability	21,116	19,850	18,709	18,356	16,605	14,620	15,814	12,747	12,625	11,942
Bihar										
Internal Debt	2,93,307	2,57,510	2,27,196	1,93,382	1,68,921	1,56,777	1,38,722	1,16,578	99,056	86,939
Loans and advances from the Centre	2,08,098	1,82,855	1,59,558	1,36,082	1,14,360	1,04,525	96,595	79,990	65,848	55,624
Public Account Liability	34,748	26,058	17,657	12,098	11,785	10,182	9,596	8,838	8,722	8,638
Chhattisgarh										
Internal Debt	50,461	48,597	49,981	45,202	42,776	42,070	32,531	27,749	24,485	22,677
Loans and advances from the Centre	1,01,696	99,173	92,714	78,712	66,750	52,907	43,431	37,817	31,181	24,902
Public Account Liability	68,755	71,187	70,539	60,383	49,554	36,690	28,330	24,215	18,195	12,943
Goa										
Internal Debt	15,196	11,726	6,169	2,764	2,700	2,340	2,047	1,836	1,854	2,003
Loans and advances from the Centre	17,746	16,260	16,006	15,566	14,495	13,877	13,053	11,766	11,132	9,956
Public Account Liability	30,304	29,118	26,521	22,554	20,412	18,552	16,824	15,575	13,877	12,695
Gujarat										
Internal Debt	21,174	20,321	18,697	15,746	14,019	12,388	11,162	10,176	8,852	8,126
Loans and advances from the Centre	3,446	2,950	2,033	1,148	1,201	1,223	1,233	1,168	1,084	908
Public Account Liability	5,684	5,847	5,791	5,660	5,192	4,941	4,429	4,231	3,941	3,660
Gujarat										
Internal Debt	4,12,378	3,80,802	3,57,893	3,15,455	2,85,844	2,56,366	2,43,146	2,21,090	2,02,313	1,83,057
Loans and advances from the Centre	3,25,273	2,99,806	2,90,031	2,59,661	2,32,875	2,06,644	1,92,772	1,73,681	1,55,981	1,41,700
Public Account Liability	35,458	30,756	17,999	7,433	7,430	5,947	6,566	7,062	7,470	7,807
Internal Debt	51,647	50,240	49,863	48,360	45,539	43,776	43,808	40,347	38,863	33,551

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Haryana										
Internal Debt	3,04,868	2,75,696	2,43,060	2,15,562	1,84,216	1,64,076	1,46,371	1,20,718	88,446	76,263
Loans and advances from the Centre	2,52,781	2,26,208	2,03,958	1,83,786	1,54,968	1,37,812	1,22,617	99,660	68,797	58,143
Public Account Liability	14,290	13,235	5,852	1,705	1,867	1,941	1,986	2,049	2,128	2,151
Himachal Pradesh										
Internal Debt	37,798	36,254	33,250	30,071	27,381	24,322	21,768	19,009	17,521	15,969
Loans and advances from the Centre	86,589	73,535	68,882	62,212	54,299	51,031	47,244	41,197	38,192	33,884
Public Account Liability	55,975	44,376	42,918	39,528	35,363	33,591	31,494	26,861	24,658	22,099
Jharkhand										
Internal Debt	7,388	6,751	3,262	1,044	1,062	1,079	1,076	1,049	1,071	1,012
Loans and advances from the Centre	23,226	22,407	22,702	21,640	17,874	16,360	14,674	13,287	12,463	10,773
Public Account Liability	1,18,448	1,13,482	1,09,185	94,407	83,783	77,095	66,827	56,530	43,569	37,594
Karnataka										
Internal Debt	73,580	74,538	71,957	63,545	58,436	53,799	48,682	43,756	32,755	27,940
Loans and advances from the Centre	11,364	7,993	4,982	2,592	2,339	2,233	2,162	2,086	2,087	2,092
Public Account Liability	33,504	30,951	32,246	28,270	23,008	21,063	15,982	10,689	8,727	7,562
Kerala										
Internal Debt	5,36,057	4,73,573	3,97,506	3,19,417	2,70,376	2,33,058	2,11,071	1,75,623	1,58,553	1,35,318
Loans and advances from the Centre	3,53,894	3,29,042	2,81,140	2,20,337	1,79,309	1,48,581	1,32,489	1,09,545	92,904	76,428
Public Account Liability	49,139	45,385	26,617	13,909	14,657	14,555	13,794	13,002	12,681	12,094
Kerala										
Internal Debt	1,33,024	99,147	89,748	85,172	76,410	69,923	64,788	53,076	52,968	46,796
Loans and advances from the Centre	3,85,030	3,57,393	3,08,386	2,65,362	2,41,615	2,14,518	1,89,769	1,60,539	1,41,947	1,24,081
Public Account Liability	2,27,137	2,10,792	1,90,474	1,65,960	1,50,991	1,35,501	1,18,269	1,02,496	89,068	76,804
Madhya Pradesh										
Internal Debt	25,369	23,688	14,974	8,680	7,243	7,484	7,614	7,235	7,065	6,662
Loans and advances from the Centre	1,32,524	1,22,913	1,02,938	90,722	83,380	71,534	63,886	50,808	45,814	40,614
Public Account Liability	3,63,952	3,23,218	2,89,298	2,30,572	1,94,309	1,72,363	1,55,800	1,27,144	1,08,688	96,826
Maharashtra										
Internal Debt	2,51,428	2,23,013	2,02,719	1,59,793	1,40,009	1,23,683	1,08,391	83,718	69,008	59,395
Loans and advances from the Centre	49,798	41,351	30,523	21,036	17,389	14,741	13,917	13,668	13,254	12,718
Public Account Liability	62,727	58,854	56,056	49,743	36,911	33,939	33,492	29,758	26,426	24,713
Manipur										
Internal Debt	6,60,754	6,06,295	5,48,176	4,79,895	4,36,783	4,32,433	3,95,858	3,51,341	3,19,746	2,93,805
Loans and advances from the Centre	4,85,782	4,45,080	4,08,036	3,61,132	3,28,522	3,27,026	2,93,952	2,57,159	2,28,905	2,08,016
Public Account Liability	47,160	37,956	20,446	6,416	6,500	7,105	7,886	8,229	8,549	8,893
Manipur										
Internal Debt	1,27,811	1,23,260	1,19,695	1,12,347	1,01,761	98,302	94,020	85,953	82,291	76,895
Loans and advances from the Centre	17,146	15,354	13,184	11,407	10,464	9,566	8,808	8,125	7,357	7,061
Public Account Liability	11,150	9,967	8,431	7,004	6,426	5,554	4,899	4,465	3,941	3,680
Manipur										
Internal Debt	1,313	785	571	252	288	332	367	395	439	483
Loans and advances from the Centre	4,683	4,602	4,182	4,152	3,750	3,680	3,542	3,266	2,978	2,897

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Meghalaya	18,695	15,734	13,731	11,534	10,624	9,485	8,984	7,155	6,751	6,269
Internal Debt	12,635	11,245	9,932	8,301	7,214	6,287	5,378	4,566	4,049	3,510
Loans and advances from the Centre	2,003	921	430	107	116	114	128	144	161	176
Public Account Liability	4,058	3,568	3,369	3,126	3,293	3,083	3,477	2,444	2,541	2,583
Mizoram	10,972	10,571	9,881	8,678	7,316	7,300	6,725	6,407	6,550	5,608
Internal Debt	6,142	5,003	4,527	3,759	2,958	3,057	2,622	2,165	2,135	1,927
Loans and advances from the Centre	1,048	771	484	259	266	277	291	305	322	337
Public Account Liability	3,782	4,797	4,870	4,660	4,091	3,966	3,812	3,937	4,093	3,345
Nagaland	15,587	13,922	13,472	12,179	11,650	10,409	9,557	8,932	7,954	8,357
Internal Debt	12,133	10,795	10,331	8,987	7,969	7,640	6,930	6,529	5,667	5,542
Loans and advances from the Centre	1,108	613	318	131	146	164	186	207	228	245
Public Account Liability	2,346	2,515	2,823	3,061	3,534	2,605	2,442	2,195	2,058	2,570
Odisha	1,11,952	1,20,140	1,22,774	1,26,084	1,08,258	97,164	71,623	59,753	50,493	44,714
Internal Debt	45,532	53,977	67,521	60,595	50,421	44,584	34,553	26,525	19,728	16,073
Loans and advances from the Centre	18,373	18,508	11,982	7,843	7,832	7,606	7,465	7,232	7,121	7,242
Public Account Liability	48,047	47,655	43,270	57,646	50,005	44,974	29,605	25,996	23,645	21,399
Punjab	3,14,221	2,81,773	2,58,032	2,29,354	2,11,917	1,95,152	1,82,526	1,29,441	1,12,366	1,02,234
Internal Debt	2,50,972	2,20,196	2,10,394	1,89,662	1,74,172	1,60,785	1,49,880	99,629	83,203	75,338
Loans and advances from the Centre	25,487	25,094	13,000	4,671	4,959	4,018	3,893	3,566	3,615	3,332
Public Account Liability	37,762	36,482	34,638	35,021	32,787	30,349	28,753	26,246	25,548	23,565
Rajasthan	5,05,574	4,62,845	4,10,499	3,52,702	3,11,374	2,81,182	2,55,002	2,09,386	1,47,609	1,29,910
Internal Debt	3,50,962	3,21,807	2,84,789	2,42,077	2,19,311	2,00,244	1,84,285	1,48,292	93,476	80,581
Loans and advances from the Centre	37,422	31,749	23,532	17,303	13,927	12,063	11,139	8,258	7,034	6,749
Public Account Liability	1,17,190	1,09,289	1,02,179	93,322	78,135	68,875	59,578	52,836	47,098	42,580
Sikkim	12,697	10,863	9,059	7,401	6,335	5,451	4,671	3,961	3,481	3,069
Internal Debt	9,396	8,068	6,598	5,305	4,889	4,114	3,396	2,855	2,389	2,058
Loans and advances from the Centre	1,127	586	293	101	98	103	110	114	121	127
Public Account Liability	2,174	2,209	2,168	1,995	1,349	1,234	1,165	992	971	883
Tamil Nadu	6,91,591	6,10,667	5,18,796	4,23,743	3,68,736	3,26,518	2,83,394	2,23,030	1,91,847	1,66,681
Internal Debt	5,67,635	5,02,205	4,29,748	3,52,625	3,04,350	2,72,634	2,37,701	1,80,693	1,51,736	1,27,906
Loans and advances from the Centre	48,258	39,731	27,440	17,925	17,292	16,135	14,338	13,403	12,898	12,136
Public Account Liability	75,698	68,731	61,608	53,193	47,094	37,749	31,355	28,934	27,213	26,639

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Telangana										
Internal Debt	3,56,486	3,21,612	2,78,018	2,32,181	1,96,963	1,65,849	1,34,738	97,992	79,880	-
Loans and advances from the Centre	2,93,129	2,63,041	2,24,379	1,86,959	1,56,934	1,34,287	1,12,830	83,772	69,889	-
Public Account Liability	16,434	14,448	10,175	7,999	8,231	8,631	8,406	8,213	7,444	-
Tripura										
Internal Debt	21,687	21,732	21,083	17,846	14,780	12,904	11,259	10,395	9,320	8,728
Loans and advances from the Centre	12,098	12,537	12,640	11,028	8,627	7,398	6,336	5,681	4,983	4,719
Public Account Liability	1,498	1,173	680	185	217	237	268	296	308	335
Uttar Pradesh										
Internal Debt	6,62,316	6,12,956	5,64,972	5,02,412	5,18,096	4,67,842	4,23,224	3,67,252	3,07,859	2,81,709
Loans and advances from the Centre	5,33,477	4,96,423	4,58,552	4,05,049	3,53,190	3,21,479	2,88,627	2,40,836	1,83,192	1,56,208
Public Account Liability	34,364	27,261	18,107	11,529	11,980	12,812	13,250	13,658	14,462	15,336
Uttarakhand										
Internal Debt	78,509	77,024	73,751	65,982	58,039	51,831	44,583	39,032	33,480	28,767
Loans and advances from the Centre	53,558	53,759	53,302	49,437	45,443	40,286	34,555	29,292	24,557	20,910
Public Account Liability	8,600	7,443	3,813	813	790	729	655	544	478	445
West Bengal										
Internal Debt	5,85,169	5,36,478	4,86,430	4,33,475	3,93,300	3,60,961	3,37,682	3,06,043	2,77,579	2,51,997
Loans and advances from the Centre	4,79,797	4,42,866	4,04,018	3,60,464	3,26,064	3,01,778	2,82,069	2,56,393	2,30,667	2,07,834
Public Account Liability	30,966	27,423	20,230	15,244	14,358	14,233	13,209	13,666	13,824	13,144
Total of All States	72,66,052	65,95,977	59,15,152	50,98,698	45,60,681	41,10,981	36,88,757	31,19,859	26,78,363	23,76,909

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Internal Debt										
Loans and advances from the Centre	54,02,986	49,16,969	44,55,639	38,31,750	33,55,994	30,27,361	27,08,855	22,45,521	18,58,401	16,12,907
Public Account Liability	5,57,442	4,67,789	2,98,776	1,75,549	1,66,383	1,56,827	1,52,269	1,46,945	1,45,796	1,44,735
Total of All States	72,66,052	65,95,977	59,15,152	50,98,698	45,60,681	41,10,981	36,88,757	31,19,859	26,78,363	23,76,909

Annexure 12: Fiscal Responsibility and Budget Management (FRBM) Parameters (₹ crore)

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Andhra Pradesh										
Revenue Surplus(+)/Deficit(-)	-43,488	-8,611	-35,540	-26,441	-13,899	-16,152	-17,231	-7,302	-24,193	344
Fiscal Surplus(+)/Deficit(-)	-52,508	-25,013	-55,168	-39,687	-35,467	-32,381	-30,909	-22,057	-31,717	-18,041
Outstanding Debt	3,62,038	3,09,623	2,70,259	2,26,559	1,93,497	1,68,791	1,49,808	1,24,662	1,09,425	1,56,743
Outstanding Guarantees	1,38,875	1,18,003	91,330	67,171	49,442	35,964	9,665	7,059	10,675	31,696
Arunachal Pradesh										
Revenue Surplus(+)/Deficit(-)	6,370	5,385	4,036	2,670	3,766	2,874	2,385	2,190	1,979	89
Fiscal Surplus(+)/Deficit(-)	-1,735	-1,099	-1,086	-1,032	-1,976	-313	834	190	519	-1,606
Outstanding Debt	10,764	8,836	7,708	6,451	5,014	4,089	2,754	2,325	2,991	2,504
Outstanding Guarantees	13	9	1	1	1	1	1	1	1	2
Assam										
Revenue Surplus(+)/Deficit(-)	-12,072	-2,733	383	-1,322	6,580	-1,350	-143	5,446	-897	223
Fiscal Surplus(+)/Deficit(-)	-30,205	-19,863	-12,102	-14,916	-4,779	-9,342	-6,126	3,005	-5,430	-3,782
Outstanding Debt	1,03,775	82,836	69,693	53,901	42,820	34,655	28,166	26,307	22,778	19,823
Outstanding Guarantees	1,166	312	78	83	85	90	130	143	143	90
Bihar										
Revenue Surplus(+)/Deficit(-)	-11,288	-422	-11,325	-1,784	6,897	14,823	10,820	12,507	5,848	6,441
Fiscal Surplus(+)/Deficit(-)	-44,823	-25,551	-29,827	-14,724	-13,807	-14,305	-16,479	-12,062	-11,179	-8,352
Outstanding Debt	2,42,846	2,08,913	1,77,215	1,48,180	1,26,145	1,14,707	1,06,191	88,829	74,570	64,262
Outstanding Guarantees	25,939	25,070	16,408	5,485	5,502	5,272	4,638	4,839	2,149	1,202
Chhattisgarh										
Revenue Surplus(+)/Deficit(-)	8,592	4,642	-6,857	-9,609	684	3,417	5,521	2,367	-1,573	-809
Fiscal Surplus(+)/Deficit(-)	-4,691	-6,093	-15,822	-17,970	-8,293	-6,810	-4,047	-4,574	-8,008	-5,057
Outstanding Debt	83,951	82,913	76,708	63,147	52,254	39,030	30,377	26,050	20,049	14,946
Outstanding Guarantees	20,958	19,524	19,836	18,459	10,769	3,882	3,983	1,988	2,314	3,358

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Goa										
Revenue Surplus(+) / Deficit(-)	2,399	59	-1,652	-325	355	511	699	133	278	-354
Fiscal Surplus(+) / Deficit(-)	-1,028	-2,623	-3,648	-1,995	-1,792	-1,610	-935	-1,482	-949	-1,353
Outstanding Debt	24,620	23,272	20,730	16,894	15,220	13,611	12,395	11,344	9,936	9,035
Outstanding Guarantees	405	662	967	883	1,093	741	842	623	337	293
Gujarat										
Revenue Surplus(+) / Deficit(-)	19,865	6,408	-22,548	1,945	3,212	5,232	5,947	1,704	5,326	4,717
Fiscal Surplus(+) / Deficit(-)	-16,845	-22,692	-40,438	-24,581	-26,365	-21,366	-16,480	-23,015	-18,319	-18,423
Outstanding Debt	3,60,731	3,30,562	3,08,030	2,67,094	2,40,305	2,12,590	1,99,338	1,80,743	1,63,451	1,49,506
Outstanding Guarantees	1,473	3,044	3,656	4,462	4,699	4,834	4,804	5,236	5,984	6,549
Haryana										
Revenue Surplus(+) / Deficit(-)	-17,212	-20,333	-22,386	-16,990	-11,270	-10,562	-15,907	-11,679	-8,319	-3,875
Fiscal Surplus(+) / Deficit(-)	-31,027	-31,778	-29,486	-30,519	-21,912	-19,114	-26,285	-31,480	-12,586	-8,313
Outstanding Debt	2,67,071	2,39,443	2,09,810	1,85,491	1,56,835	1,39,754	1,24,603	1,01,709	70,925	60,294
Outstanding Guarantees	23,058	24,343	23,053	20,738	18,220	14,138	8,244	16,876	30,388	27,306
Himachal Pradesh										
Revenue Surplus(+) / Deficit(-)	-6,336	1,115	-97	12	1,508	314	920	1,138	-1,944	-1,641
Fiscal Surplus(+) / Deficit(-)	-12,380	-5,245	-5,700	-5,597	-3,513	-3,870	-2,949	-2,164	-4,200	-4,012
Outstanding Debt	63,363	51,127	46,180	40,572	36,425	34,671	32,570	27,910	25,729	23,111
Outstanding Guarantees	1,781	1,885	2,142	1,947	4,309	4,394	4,550	3,714	4,281	4,333
Jharkhand										
Revenue Surplus(+) / Deficit(-)	13,564	6,944	-3,114	1,961	5,521	1,804	1,965	4,086	-230	2,665
Fiscal Surplus(+) / Deficit(-)	-4,617	-2,604	-14,911	-8,034	-6,629	-11,933	-10,192	-11,523	-6,564	-2,256
Outstanding Debt	84,944	82,532	76,939	66,137	60,775	56,032	50,845	45,841	34,842	30,032
Outstanding Guarantees	4,998	607	607	607	607	157	157	157	157	157
Karnataka										
Revenue Surplus(+) / Deficit(-)	13,496	-13,666	-19,338	1,185	679	4,517	1,293	1,789	528	353
Fiscal Surplus(+) / Deficit(-)	-46,622	-66,036	-67,098	-38,166	-38,442	-31,101	-28,665	-19,169	-19,577	-17,092

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Outstanding Debt	4,03,033	3,74,427	3,07,758	2,34,245	1,93,967	1,63,135	1,46,283	1,22,547	1,05,585	88,522
Outstanding Guarantees	38,356	33,192	32,733	26,830	24,091	18,416	15,392	13,324	11,033	7,783
Kerala										
Revenue Surplus(+) / Deficit(-)	-9,226	-29,539	-25,830	-14,495	-17,462	-16,928	-15,485	-9,657	-13,796	-11,309
Fiscal Surplus(+) / Deficit(-)	-25,555	-46,046	-40,970	-23,837	-26,958	-26,837	-26,448	-17,818	-18,642	-16,944
Outstanding Debt	2,52,506	2,34,480	2,05,448	1,74,640	1,58,234	1,42,985	1,25,883	1,09,731	96,133	83,467
Outstanding Guarantees	50,374	44,370	36,601	27,757	26,835	17,356	16,246	12,439	11,127	9,763
Madhya Pradesh										
Revenue Surplus(+) / Deficit(-)	4,091	4,815	-18,356	-2,801	6,744	4,629	3,769	5,740	6,268	5,879
Fiscal Surplus(+) / Deficit(-)	-41,203	-37,487	-49,870	-32,970	-23,687	-22,745	-27,664	-14,065	-11,352	-9,881
Outstanding Debt	3,01,226	2,64,364	2,33,242	1,80,829	1,57,398	1,38,424	1,22,308	97,386	82,262	72,113
Outstanding Guarantees	39,788	35,006	37,010	30,930	30,763	14,003	33,397	27,530	20,124	9,978
Maharashtra										
Revenue Surplus(+) / Deficit(-)	-1,936	-16,374	-41,142	-17,116	11,975	2,082	-8,536	-5,338	-12,138	-5,081
Fiscal Surplus(+) / Deficit(-)	-67,602	-64,302	-71,558	-53,886	-23,015	-23,961	-33,657	-28,364	-31,827	-26,018
Outstanding Debt	5,32,942	4,83,035	4,28,482	3,67,548	3,35,022	3,34,131	3,01,838	2,65,388	2,37,455	2,16,909
Outstanding Guarantees	49,633	51,263	41,775	41,279	25,135	26,658	7,306	7,807	7,999	7,235
Manipur										
Revenue Surplus(+) / Deficit(-)	1,734	1,449	554	446	813	1,084	944	898	731	1,564
Fiscal Surplus(+) / Deficit(-)	-1,757	-1,803	-1,892	-709	-917	-340	-548	-341	-601	273
Outstanding Debt	12,463	10,752	9,002	7,256	6,714	5,886	5,266	4,860	4,380	4,164
Outstanding Guarantees	1,177	861	667	478	475	514	403	340	193	215
Meghalaya										
Revenue Surplus(+) / Deficit(-)	-44	654	-815	-152	-537	851	602	695	176	715
Fiscal Surplus(+) / Deficit(-)	-2,796	-2,159	-2,604	-1,104	-2,026	-237	-699	-555	-978	-382
Outstanding Debt	14,637	12,166	10,362	8,408	7,331	6,402	5,506	4,710	4,211	3,686
Outstanding Guarantees	2,978	2,980	3,061	1,120	1,163	821	983	1,042	1,174	1,611

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Mizoram										
Revenue Surplus(+)/Deficit(-)	190	602	-774	204	1,534	1,699	1,168	1,106	-141	-152
Fiscal Surplus(+)/Deficit(-)	-1,108	-373	-1,869	-1,224	-353	-320	252	413	-1,040	-749
Outstanding Debt	7,190	5,774	5,011	4,018	3,224	3,334	2,913	2,471	2,458	2,264
Outstanding Guarantees	120	125	139	142	98	134	124	100	97	108
Nagaland										
Revenue Surplus(+)/Deficit(-)	689	1,634	375	-214	517	828	790	462	889	748
Fiscal Surplus(+)/Deficit(-)	-1,563	-261	-1,301	-1,428	-1,082	-446	-285	-597	-134	-459
Outstanding Debt	13,242	11,407	10,649	9,118	8,116	7,805	7,116	6,736	5,896	5,787
Outstanding Guarantees	190	190	175	175	121	110	81	70	70	70
Odisha										
Revenue Surplus(+)/Deficit(-)	19,456	43,472	9,076	2,430	14,190	13,367	9,259	10,136	5,862	3,329
Fiscal Surplus(+)/Deficit(-)	-15,219	20,627	-9,786	-18,819	-10,157	-9,359	-9,377	-7,064	-5,479	-4,634
Outstanding Debt	63,905	72,485	79,503	68,438	58,253	52,190	42,018	33,757	26,849	23,314
Outstanding Guarantees	5,111	6,160	7,086	3,532	4,170	1,711	2,256	1,290	1,672	1,705
Punjab										
Revenue Surplus(+)/Deficit(-)	-26,045	-18,468	-17,296	-14,285	-13,135	-9,455	-7,311	-8,550	-7,591	-6,537
Fiscal Surplus(+)/Deficit(-)	-33,930	-27,847	-22,584	-16,826	-16,059	-12,494	-52,840	-17,359	-10,842	-8,790
Outstanding Debt	2,76,459	2,45,291	2,23,394	1,94,333	1,79,130	1,64,803	1,53,773	1,03,195	86,818	78,669
Outstanding Guarantees	20,208	20,165	23,552	25,352	23,816	20,617	20,608	56,752	66,893	58,802
Rajasthan										
Revenue Surplus(+)/Deficit(-)	-31,491	-25,870	-44,002	-36,371	-28,900	-18,534	-18,114	-5,954	-3,215	-1,039
Fiscal Surplus(+)/Deficit(-)	-51,029	-48,238	-59,375	-37,654	-34,473	-25,342	-46,318	-63,070	-19,000	-15,189
Outstanding Debt	3,88,384	3,53,556	3,08,321	2,59,380	2,33,239	2,12,307	1,95,424	1,56,550	1,00,511	87,330
Outstanding Guarantees	1,04,832	95,868	82,612	80,631	70,430	61,761	51,159	53,620	94,578	85,911
Sikkim										
Revenue Surplus(+)/Deficit(-)	473	412	-761	-1,344	694	1,061	822	140	731	868
Fiscal Surplus(+)/Deficit(-)	-1,903	-904	-2,274	-2,081	-642	-462	86	-520	-275	-53
Outstanding Debt	10,523	8,654	6,891	5,406	4,986	4,217	3,506	2,969	2,510	2,186
Outstanding Guarantees	4,786	4,503	4,107	3,749	3,455	565	441	89	112	122

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Tamil Nadu										
Revenue Surplus(+) / Deficit(-)	-36,215	-46,538	-62,326	-35,909	-23,459	-21,594	-12,964	-11,985	-6,408	-1,788
Fiscal Surplus(+) / Deficit(-)	-81,886	-81,835	-93,983	-60,179	-47,335	-39,840	-56,170	-32,628	-27,162	-20,583
Outstanding Debt	6,15,893	5,41,936	4,57,188	3,70,550	3,21,642	2,88,769	2,52,039	1,94,096	1,64,634	1,40,042
Outstanding Guarantees	90,709	91,975	65,659	47,319	43,661	36,131	29,145	51,586	53,698	49,499
Telangana										
Revenue Surplus(+) / Deficit(-)	5,944	-9,335	-22,298	-6,254	4,337	3,459	1,386	238	369	-
Fiscal Surplus(+) / Deficit(-)	-32,557	-46,638	-49,038	-31,759	-26,949	-26,700	-35,281	-18,856	-9,410	-
Outstanding Debt	3,09,563	2,77,489	2,34,553	1,94,958	1,65,164	1,42,918	1,21,236	91,985	77,333	-
Outstanding Guarantees	1,98,244	1,35,283	1,05,007	89,601	77,713	41,892	29,965	26,619	18,265	-
Tripura										
Revenue Surplus(+) / Deficit(-)	570	1,489	-1,075	-2,375	142	-289	790	1,558	1,797	1,701
Fiscal Surplus(+) / Deficit(-)	-1,513	67	-1,909	-3,262	-1,340	-2,072	-2,530	-1,650	-1,049	46
Outstanding Debt	13,596	13,710	13,319	11,212	8,844	7,636	6,603	5,976	5,290	5,054
Outstanding Guarantees	570	634	771	735	524	328	313	288	241	188
Uttar Pradesh										
Revenue Surplus(+) / Deficit(-)	37,263	33,430	-2,367	67,560	28,250	12,552	20,283	14,340	22,394	10,067
Fiscal Surplus(+) / Deficit(-)	-64,636	-39,286	-54,622	11,083	-35,203	-27,810	-55,989	-58,475	-32,513	-23,680
Outstanding Debt	5,67,841	5,23,684	4,76,659	4,16,578	3,65,170	3,34,291	3,01,876	2,54,494	1,97,653	1,71,544
Outstanding Guarantees	1,70,781	1,74,218	1,50,554	1,18,696	1,10,032	74,841	55,825	57,618	70,740	62,822
Uttarakhand										
Revenue Surplus(+) / Deficit(-)	5,310	4,128	1,113	-2,136	-980	-1,978	-383	-1,852	-917	1,104
Fiscal Surplus(+) / Deficit(-)	-2,949	-3,736	-5,439	-7,657	-7,321	-7,935	-5,467	-6,125	-5,826	-2,650
Outstanding Debt	62,159	61,202	57,115	50,250	46,233	41,015	35,210	29,836	25,035	21,355
Outstanding Guarantees	117	374	729	582	1,311	1,173	1,258	1,743	1,832	1,475

Components	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
West Bengal										
Revenue Surplus(+)/Deficit(-)	-27,295	-32,000	-29,527	-19,661	-10,399	-9,807	-16,085	-9,095	-17,137	-18,915
Fiscal Surplus(+)/Deficit(-)	-49,966	-50,528	-44,688	-36,831	-33,486	-28,931	-25,385	-20,891	-27,345	-25,348
Outstanding Debt	5,10,763	4,70,288	4,24,247	3,75,708	3,40,422	3,16,011	2,95,278	2,70,059	2,44,490	2,20,978
Outstanding Guarantees	17,677	16,885	7,821	8,212	6,623	8,570	7,817	8,858	9,386	4,645

Components (All States Total)	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Revenue Surplus(+)/Deficit(-)	-82,641	-1,07,253	-3,73,888	-1,31,170	-21,645	-31,545	-42,793	-4,742	-45,323	-10,692
Fiscal Surplus(+)/Deficit(-)	-7,23,652	-6,39,347	-7,89,046	-5,16,365	-4,53,978	-4,07,978	-5,20,552	-4,12,296	-3,21,484	-2,43,330
Outstanding Debt [^]	59,60,428	53,84,757	47,54,415	40,07,299	35,22,377	31,84,188	28,61,124	23,92,466	20,04,197	17,57,642
Outstanding Guarantees ^{^*}	10,14,319	9,07,511	7,58,137	6,26,959	5,45,143	3,95,073	3,09,734	3,61,751	4,25,664	3,76,919

[^]As on 31st March of each year

^{*}Guarantee figures are taken from Finance Accounts of States, which are provided by the State Government

List of Acronyms

AG	Accountant General
CAG	Comptroller and Auditor General of India
CRIF	Central Road Infrastructure Fund
CSS	Centrally Sponsored Schemes
FC	Finance Commission
FRBM	Fiscal Responsibility and Budget Management
FY	Financial Year
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HDFC	Housing Development Finance Corporation
HUDCO	Housing and Urban Development Corporation
IFMS	Integrated Financial Management System
JIT	Just-In-Time
JJM	Jal Jeevan Mission
LIC	Life Insurance Corporation of India
NABARD	National Bank for Agriculture and Rural Development
NCDC	National Cooperative Development Corporation
NHB	National Housing Bank
NPS	National Pension System
NSAP	National Social Assistance Program
NSSF	National Small Saving Fund
PFMS	Public Financial Management System
PRI	Panchayati Raj Institution
PSU	Public Sector Undertakings
PUA	Primary Unit of Appropriation
RBI	Reserve Bank of India
SDGs	Sustainable Development Goals
SDMF	State Disaster Mitigation Fund
SDRF	State Disaster Response Fund
SFAR	State Financial Audit Reports
SGST	States' Goods and Services Tax
SOTR	States' Own Tax Revenue
SNA	Single Nodal Agency
SNTR	States' Non-Tax Revenue
TSA	Treasury Single Account
ULB	Urban Local Bodies
UN	United Nations
UPS	Unified Pension Scheme
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WMA	Ways and Means Advances
Y-o-Y	Year on Year

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