

Rajasthan Budget Analysis 2020-21

The Chief Minister, Mr. Ashok Gehlot, presented the Budget for Rajasthan for financial year 2020-21 on February 20, 2020.

Budget Highlights

- The **Gross State Domestic Product** of Rajasthan for 2020-21 (at current prices) is projected to be Rs 11,33,298 crore. This is an 11% increase over the revised estimate for 2019-20.
- **Total expenditure** for 2020-21 is estimated to be Rs 2,25,731 crore, a 0.4% increase over the revised estimate of 2019-20. In 2019-20, total expenditure is estimated to decrease by 3.5% (Rs 8,115 crore) from the budget estimates.
- **Total receipts (excluding borrowings)** for 2020-21 are estimated to be Rs 1,80,483 crore, an increase of 0.2% as compared to the revised estimate of 2019-20. In 2019-20, total receipts (excluding borrowings) are estimated to fall short of the budgeted estimate by Rs 8,162 crore (4.3% of the budgeted estimate).
- **Revenue deficit** for 2020-21 is targeted at Rs 12,346 crore, or 1.1% of the Gross State Domestic Product (GSDP). **Fiscal deficit** is targeted at Rs 33,923 crore (3% of GSDP).
- In 2020-21, the sectors of Water Supply, Sanitation, Housing and Urban Development (20%), Irrigation and Flood Control (16%) and Transport (13%) saw the highest increase in allocations over the revised estimate of previous year.

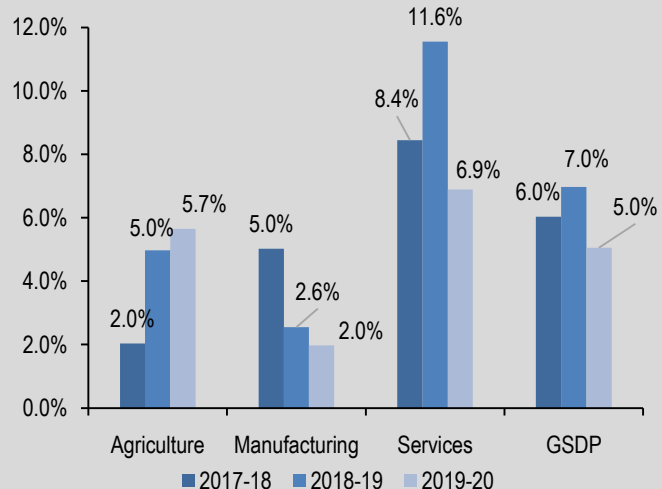
Policy Highlights

- **Tax proposals:** Stamp duty on registration fees will be exempted on transfer of sick Micro and Medium Small Enterprises. An amnesty scheme will be launched to provide 100% waiver from interest and penalty on stamp duty for depositing stamp duty by June 30, 2020. Motor Vehicle tax will be reduced by Rs 50 per seat per month for all categories of sub-urban routes.
- **Health:** Nirogi Rajasthan Prabandhan Kosh will be established with an allocation of Rs 100 crore for focus on prevention of diseases. 15 new medical colleges will be constructed within the next four years with an approximate expenditure of Rs 5,000 crore. Cancer Registry System will be setup for monitoring of cancer.
- **Energy:** Capacity of nearly 1,500 sub-stations will be increased with an expenditure of Rs 2,000 crore. 300 MW of rooftop solar systems will be setup within next five years. 800 MW of solar plants will be established within the premises of Rajya Vidyut Utpadan Nigam (RVUNL) thermal power plants. An Ultra-Mega solar park will be developed in the state.

Rajasthan's Economy

- **GSDP:** The growth rate of Rajasthan's GSDP (at constant prices) is estimated to decrease from 6% in 2017-18 to 5% in 2019-20.
- **Sectors:** In 2019-20, agriculture, manufacturing, and services are estimated to contribute to 25%, 28% and 47% of the GSVA, respectively. These sectors grew by 5.7%, 2% and 6.9%, respectively.
- **Per capita income:** The per capita income of Rajasthan in 2019-20 (at current prices) is estimated at Rs 1,18,159 (7% higher than 2018-19).
- **Unemployment:** According to the Periodic Labour Force Survey (2017-18), Rajasthan had an unemployment rate of 5% as compared to the all-India unemployment rate of 6.1%.

Figure 1: Growth in GSDP and sectors in Rajasthan at constant (2011-12) prices



Sources: Rajasthan Economic Review 2019-20, FRBM document; PRS.
Note: All numbers are as per constant prices. Figures for 2019-20 are Second Advanced Estimates.

Budget Estimates for 2020-21

- The total expenditure in 2020-21 is targeted at Rs 2,25,731 crore. This is 0.4% higher than the revised estimates of 2019-20. This expenditure is proposed to be met through receipts (other than borrowings) of Rs 1,80,483 crore and borrowings of Rs 45,281 crore. Total receipts for 2020-21 (other than borrowings) are expected to be 0.2% higher than the revised estimate of 2019-20.

Table 1: Budget 2020-21 - Key figures (in Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019- 20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019- 20 to BE 2020-21
Total Expenditure	2,04,439	2,32,944	2,24,829	-3.5%	2,25,731	0.4%
A. Receipts (except borrowings)	1,66,511	1,88,324	1,80,162	-4.3%	1,80,483	0.2%
B. Borrowings	37,847	44,683	44,690	0.0%	45,281	1.3%
Total Receipts (A+B)	2,04,358	2,33,006	2,24,851	-3.5%	2,25,765	0.4%
Revenue Deficit	28,900	27,015	28,041	3.8%	12,346	-56.0%
As % of GSDP	3.07%	2.64%	2.75%		1.09%	
Fiscal Deficit	34,473	32,678	32,214	-1.4%	33,923	5.3%
As % of GSDP	3.66%	3.19%	3.16%		2.99%	
Primary Deficit	12,778	9,546	8,455	-11.4%	8,429	-0.3%
As % of GSDP	1.36%	0.93%	0.83%		0.74%	

Notes: BE is Budget Estimate; RE is Revised Estimate. GSDP for 2020-21 is Rs 11,33,298 crore. GSDP for 2019-20 BE and 2019-20 RE taken to be Rs 10,24,399 crore, and Rs 10,20,989 crore respectively.

Sources: Rajasthan Budget Documents 2020-21; PRS.

Expenditure in 2020-21

- Capital expenditure** for 2020-21 is proposed to be Rs 39,981 crore, which is a decrease of 0.2% over the revised estimates of 2019-20.
- Capital expenditure includes expenditure affecting the assets and liabilities of the state, such as: (i) capital outlay, i.e. expenditure which leads to creation of assets (such as bridges and hospitals), and (ii) repayment and grant of loans by the state government.
- Rajasthan's capital outlay for 2020-21 is estimated to be Rs 21,619 crore, which is 22% higher than the revised estimate of 2019-20. For the year 2019-20, the revised estimate for capital outlay is 9.2% lower than the budget estimate. In 2020-21, capital outlay towards the Departments of Health and Family Welfare, and Education is estimated to increase by Rs 114% and 58%, respectively, from the revised estimates of 2019-20.
- Revenue expenditure** for 2020-21 is proposed to be Rs 1,85,750 crore, which is an increase of 0.5% over revised estimates of 2019-20. This expenditure includes payment of salaries, interest payments etc.

Grants to Local Governments

The state government provides compensation and assignments to local bodies and Panchayati Raj institutions. In 2020-21, this amount is estimated to be Rs 39,181 crore. This is 17% of the total expenditure budgeted for 2020-21.

Table 2: Expenditure budget 2020-21 (in Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019-20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21
Capital Expenditure	37,666	41,924	40,072	-4.4%	39,981	-0.2%
of which Capital Outlay	19,638	19,472	17,689	-9.2%	21,619	22.2%
Revenue Expenditure	1,66,773	1,91,020	1,84,757	-3.3%	1,85,750	0.5%
Total Expenditure	2,04,439	2,32,944	2,24,829	-3.5%	2,25,731	0.4%
A. Debt Repayment	16,915	20,044	20,050	0.0%	17,623	-12.1%
B. Interest Payments	21,695	23,133	23,759	2.7%	25,494	7.3%
Debt Servicing (A+B)	38,610	43,176	43,809	1.5%	43,117	-1.6%

Note: Capital outlay denotes expenditure which leads to creation of assets. BE is Budget Estimate; RE is Revised Estimate.

Sources: Rajasthan Budget Documents 2020-21; PRS.

Sectoral expenditure in 2020-21

The sectors listed below account for **70%** of the total budgeted expenditure of Rajasthan in 2020-21. A comparison of Rajasthan's expenditure on key sectors with that by other states can be found in the Annexure.

Table 3: Sector-wise expenditure for Rajasthan Budget 2020-21 (in Rs crore)

Sector	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21	Budget provisions for 2020-21
Education, Sports, Arts, and Culture	35,420	40,014	36,143	40,017	11%	<ul style="list-style-type: none"> Rs 9,265 crore has been allocated for Samagra Shiksha Yojana for elementary education. Rs 1,541 crore has been allocated for the Mid-Day Meal scheme.
Energy	25,177	28,498	25,128	18,736	-25%	<ul style="list-style-type: none"> Rs 14,332 crore has been allocated for power tariff subsidy.
Water Supply, Sanitation, Housing and Urban Development	12,799	15,034	13,487	16,224	20%	<ul style="list-style-type: none"> Rs 403 crore has been allocated for AMRUT scheme and Rs 400 crore towards Smart City Mission.
Health and Family Welfare	11,861	13,039	13,541	14,700	9%	<ul style="list-style-type: none"> Rs 1,439 crore has been allocated for National Rural Health Mission.
Rural Development	11,605	14,414	14,328	13,328	-7%	<ul style="list-style-type: none"> Rs 2,565 crore has been allocated towards Pradhan Mantri Awas Yojana-Gramin. Rs 1,989 crore has been allocated towards the MG-NREGS.
Agriculture and allied activities	8,782	10,086	11,129	11,441	3%	<ul style="list-style-type: none"> Rs 1,041 crore has been allocated towards weather based crop insurance scheme.
Social Welfare and Nutrition	9,834	13,240	12,828	11,231	-12%	<ul style="list-style-type: none"> Rs 1,719 crore has been allocated for Chief Minister Samman Widow Pension Yojana.
Transport	5,988	6,187	6,380	7,182	13%	<ul style="list-style-type: none"> Rs 1,050 crore has been allocated for Pradhan Mantri Gram Sadak Yojana.
Police	6,378	6,500	6,604	7,005	6%	<ul style="list-style-type: none"> Rs 4,901 crore has been allocated for district police.
Irrigation and Flood Control	4,109	4,762	4,875	5,638	16%	<ul style="list-style-type: none"> Rs 866 crore has been allocated for the Parwan Dam project.
% of total expenditure	71%	72%	71%	70%		

Sources: Rajasthan Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate; RE is Revised Estimate.

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, and interest. A larger proportion of budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as capital investments.

In 2020-21, Rajasthan is estimated to spend Rs 1,04,835 crore on committed expenditure, i.e. payment of salaries, pensions, and interest. This is 8% higher than the revised estimate of 2019-20 (Rs 97,324 crore). These committed liabilities form 60% of the state's revenue receipts. Salaries form the highest component (53%) of the committed expenditure.

Table 4: Committed Expenditure for the state in 2020-21 (in Rs crore)

Item	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019-20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21
Salaries	49,790	55,785	51,923	-6.9%	55,938	7.7%
Pensions	20,396	22,580	21,632	-4.2%	23,404	8.2%
Interest	21,695	23,133	23,769	2.8%	25,494	7.3%
Committed Expenditure	91,881	1,01,498	97,324	-4.1%	1,04,835	7.7%

Sources: Rajasthan Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate; RE is Revised Estimate.

Receipts in 2020-21

- The **total revenue receipts** for 2020-21 are estimated to be Rs 1,73,404 crore, an increase of 10.6% over the revised estimate of 2019-20. Of this, Rs 96,625 crore (56% of the revenue receipts) will be raised through state's **own resources**, and Rs 76,779 crore (44% of the revenue receipts) will be in the form of **central transfers**, i.e. state's share in central taxes and grants-in-aid from the central government.
- **Devolution:** In 2020-21, receipts from the state's share in central taxes are estimated to increase by 30% over the 2019-20 revised estimate. However, in 2019-20, devolution is estimated to decrease by 19% to Rs 36,049 crore as compared to the budgeted estimate. This may be due to a 19% cut in the union budget for devolution to states, from Rs 8,09,133 crore at the budgeted stage to Rs 6,56,046 crore at the revised stage. Annexure 2 outlines the major recommendations of the 15th Finance Commission for the year 2020-21, including the revised share of Rajasthan and other states in central government's tax revenue.

Table 5: Break up of state government receipts (Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 2019-20 to RE 2019-20	2020-21 Budgeted	% change from RE 2019-20 to BE 2020-21
State's Own Tax	57,380	73,743	70,351	-4.6%	77,030	9.5%
State's Own Non-Tax	18,603	19,124	19,597	2.5%	19,596	0.0%
Share in Central Taxes	41,852	44,462	36,049	-18.9%	46,886	30.1%
Grants-in-aid from Centre	20,037	26,676	30,718	15.2%	29,893	-2.7%
Total Revenue Receipts	1,37,873	1,64,005	1,56,716	-4.4%	1,73,404	10.6%
Borrowings	37,847	44,683	44,690	0.0%	45,281	1.3%
Other receipts	28,638	24,319	23,446	-3.6%	7,079	-69.8%
Total Capital Receipts	66,485	69,002	68,136	-1.3%	52,360	-23.2%
Total Receipts	2,04,358	2,33,006	2,24,851	-3.5%	2,25,765	0.4%

Sources: Rajasthan Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate; RE is Revised Estimate.

- **Own tax revenue:** Total own tax revenue of Rajasthan is estimated to be Rs 77,030 crore in 2020-21 (44% of revenue receipts). This is 9.5% higher than the revised estimate of 2019-20. The own tax to GSDP ratio is targeted at 6.8% in 2020-21, which is marginally lower than the revised estimate of 6.9% in 2019-20. This implies that growth in the collection of own taxes is lower than the growth rate of the state economy.

Table 6: Some of state's own-tax revenue (in Rs crore)

Items	2018-19 Actuals	2019-20 Budgeted	2019-20 Revised	% change from BE 19-20 to RE 19-20	2020-21 Budgeted	% change from RE 19-20 to BE 20-21	% of Revenue Receipts in 20-21
State GST	22,938	29,000	25,605	-11.7%	28,250	10.3%	16.3%
Sales Tax and VAT	14,791	20,000	20,000	0.0%	21,000	5.0%	12.1%
State Excise Duty	8,694	10,500	10,500	0.0%	12,500	19.0%	7.2%
Stamps Duty and Registration Fees	3,886	5,350	5,350	0.0%	5,600	4.7%	3.2%
Taxes on Vehicle	4,576	5,650	5,650	0.0%	6,000	6.2%	3.5%
Taxes and Duties on Electricity	2148	2804	2804	0.0%	2850	1.6%	1.6%
Land Revenue	290	427	405	-5.1%	519	28.1%	0.3%
GST Compensation Grants	2,176	4,050	3,780	-6.7%	4,800	27.0%	2.8%

Sources: Rajasthan Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate; RE is Revised Estimate.

- State Goods and Services Tax (SGST) is the largest component of tax revenue of the state. It is expected to generate Rs 28,250 crore in 2020-21. This is an increase of 10.3% from the revised estimate of 2019-20. SGST comprises 16.3% of revenue receipts budgeted for the year.
- In 2020-21, Rajasthan is expected to generate Rs 21,000 crore through sales tax/ VAT (on items such as petroleum products). This is a 5% increase over the revised estimate of 2019-20.
- In 2020-21 the state is expected to generate Rs 12,500 crore from state excise. This is a 19% increase over the revised estimate of 2019-20.

GST Compensation: The GST (Compensation to States) Act, 2017 guarantees states compensation for five years (till 2022) for any revenue loss arising due to GST implementation. The Act guarantees states a 14% annual growth on their revenue which was subsumed under GST. If the GST revenue of a state does not match the guaranteed growth, compensation grants are provided to meet the shortfall.

Rajasthan has estimated GST compensation grants of Rs 4,800 crore for 2020-21, which is an increase of 27% over the revised estimate of 2019-20. In 2019-20, compensation grants are estimated to decrease from Rs 4,050 crore at the budgeted stage to Rs 3,780 crore at the revised stage. An increase in the compensation requirement of the state reflects a further decrease in the GST revenue growth rate, as compared to the 14% growth proposed under the Act.

Deficits, Debts and FRBM Targets for 2020-21

The Rajasthan Fiscal Responsibility and Budget Management Act, 2005 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit, and fiscal deficit of the state government.

Revenue deficit: It is the excess of revenue expenditure over revenue receipts. A revenue deficit implies that the government needs to borrow in order to finance its expenses which do not create capital assets.

The budget estimates a revenue deficit of Rs 12,346 crore (or 1.1% of GSDP) in 2020-21. This implies that revenue receipts are expected to be the lesser than revenue expenditure, resulting in revenue deficit. However, note that, the revenue deficit has decreased from Rs 28,041 (2.7% of GSDP) at the 2019-20 revised estimate stage. The 14th Finance Commission had recommended that states should eliminate revenue deficits. Note that the 15th Finance Commission has not provided the state with any revenue deficit grants, out of the total Rs 74,371 crore allocated as revenue deficit grants.

Debt Servicing: In 2020-21, Rajasthan is expected to spend Rs 43,117 crore on servicing its debt. This is 2% lower than the revised estimates of 2019-20. This includes Rs 17,623 crore towards repaying loans, and Rs 25,494 crore towards interest payments.

Fiscal deficit: It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the government, and leads to an increase in total liabilities. In 2020-21, fiscal deficit is estimated to be Rs 33,923 crore, which is 3% of the GSDP. The estimate is equal to the 3% limit as per the FRBM Act. In 2019-20, as per the revised figures, fiscal deficit is estimated at Rs 32,214 crore or 3.16% of GSDP. This limit may be relaxed to a maximum of 3.5%, if states are able to contain their debt and interest payments to certain specified levels.

Outstanding Liabilities: Outstanding liabilities is the accumulation of borrowings over the years. In 2020-21, the state's outstanding liabilities are expected to be 33.1% of the GSDP. This is much higher than the 20% limit suggested by the FRBM Review Committee in 2017 for the cumulative debt of states.

Table 7: Budget targets for deficits for Rajasthan in 2020-21 (% of GSDP)

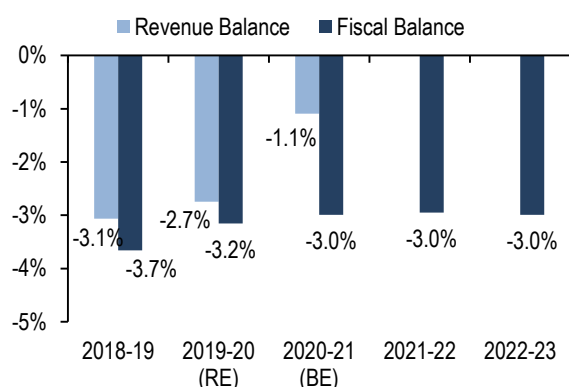
Year	Revenue Deficit (-)/Surplus (+)	Fiscal Deficit (-)/Surplus (+)	Outstanding Liabilities
2018-19	-3.1%	-3.7%	33.0%
2019-20 (RE)	-2.7%	-3.2%	33.4%
2020-21 (BE)	-1.1%	-3.0%	33.1%
2021-22		-3.0%	33.1%
2022-23		-3.0%	33.0%

Sources: Rajasthan Budget Documents 2020-21; PRS.

Note: BE is Budget Estimate; RE is Revised Estimate.

Figures 2 and 3 show the trend in deficits and outstanding liabilities targets from 2018-19 to 2022-23.

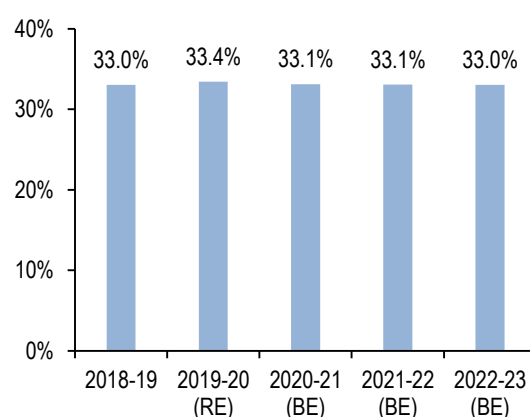
Figure 2: Revenue and Fiscal Balance (as % of GSDP)



Sources: Rajasthan Budget Documents; PRS.

Note: Positive numbers indicate surplus, negative indicate deficit.

Figure 3: Outstanding debt (as % of GSDP)



Sources: Rajasthan Budget Documents; PRS.

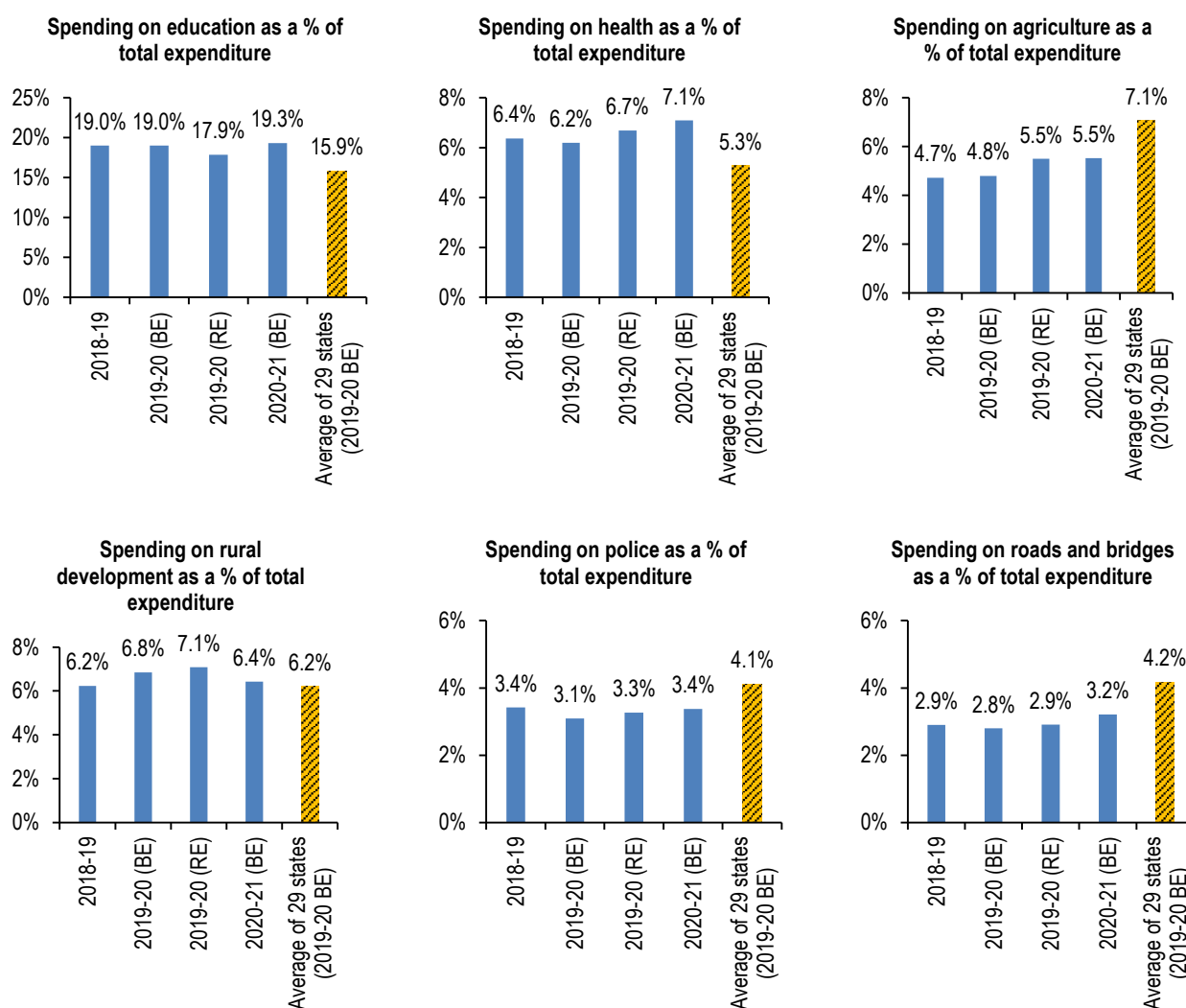
Note: BE is Budget Estimate; RE is Revised Estimate.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Rajasthan's expenditure on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 29 states as per their budget estimates of 2019-20.¹

- **Education:** Rajasthan has allocated 19.3% of its expenditure on education in 2020-21. This is significantly higher than the average budget allocation (15.9%) for education by states (using 2019-20 BE).
- **Health:** Rajasthan has allocated 7.1% of its total expenditure on health, which is higher than the average allocation for health by states (5.3%).
- **Agriculture and allied activities:** The state has allocated 5.5% of its total budget towards agriculture and allied activities. This is lower than the average allocations by states (7.1%).
- **Rural development:** Rajasthan has allocated 6.4% of its expenditure on rural development. This is marginally higher than the average allocation for rural development by states (6.2%).
- **Police:** Rajasthan has allocated 3.4% of its total expenditure on police, which is lower than the average allocation for police by states (4.1%).
- **Roads and bridges:** Rajasthan has allocated 3.2% of its total expenditure on roads and bridges, which is lower than the average allocation by states (4.2%).



Note: 2018-19, 2019-20 (BE), 2019-20 (RE), and 2020-21 (BE) figures are for Rajasthan.
Source: Annual Financial Statement (2019-20 and 2020-21), various state budgets; PRS.

¹ The 29 states include all states except Manipur. It includes the Union Territory of Delhi and erstwhile state of Jammu and Kashmir.

Annexure 2: 15th Finance Commission's recommendations for 2020-21

The 15th Finance Commission's (15th FC) report for the financial year 2020-21 was tabled in Parliament on February 1, 2020. The 15th FC recommended a 41% share for states in the central government's tax revenue in 2020-21, a 1% decrease from the 42% share recommended by the 14th FC (2015-20). The 1% decrease is to provide funds to the newly formed union territories of Jammu and Kashmir, and Ladakh from the share of the central government. The 15th FC also proposed revised criteria for determining the share of individual states.

Table 8 shows the share of states in the central government's tax revenue¹, as per the recommendations of the 14th FC for 2015-20 and the 15th FC for 2020-21. The 15th FC has recommended a 2.45% share for Rajasthan in the centre's tax revenue for 2020-21 (an increase from 2.31% share recommended by the 14th FC for 2015-20). This implies that out of every Rs 100 of centre's tax revenue in 2020-21, Rajasthan will receive Rs 2.45. Table 8 also shows the estimated devolution to states by the centre for 2019-20 and 2020-21 (in Rs crore).

Table 8: Share of states in Centre's taxes (recommendations by 14th and 15th Finance Commission)

State	Share of states in centre's tax revenue			Devolution to states by the centre		
	14 th FC (2015-20)	15 th FC (2020-21)	% change	2019-20 RE	2020-21 BE	% change
Andhra Pradesh	1.81	1.69	-7%	28,242	32,238	14%
Arunachal Pradesh	0.58	0.72	24%	8,988	13,802	54%
Assam	1.39	1.28	-8%	21,721	24,553	13%
Bihar	4.06	4.13	2%	63,406	78,896	24%
Chhattisgarh	1.29	1.4	9%	20,206	26,803	33%
Goa	0.16	0.16	0%	2,480	3,027	22%
Gujarat	1.3	1.39	7%	20,232	26,646	32%
Haryana	0.46	0.44	-4%	7,112	8,485	19%
Himachal Pradesh	0.3	0.33	10%	4,678	6,266	34%
Jammu and Kashmir	0.78	-	-	12,171	-	-
Jharkhand	1.32	1.36	3%	20,593	25,980	26%
Karnataka	1.98	1.49	-25%	30,919	28,591	-8%
Kerala	1.05	0.8	-24%	16,401	15,237	-7%
Madhya Pradesh	3.17	3.23	2%	49,518	61,841	25%
Maharashtra	2.32	2.52	9%	36,220	48,109	33%
Manipur	0.26	0.29	12%	4,048	5,630	39%
Meghalaya	0.27	0.31	15%	4,212	5,999	42%
Mizoram	0.19	0.21	11%	3,018	3,968	31%
Nagaland	0.21	0.23	10%	3,267	4,493	38%
Odisha	1.95	1.9	-3%	30,453	36,300	19%
Punjab	0.66	0.73	11%	10,346	14,021	36%
Rajasthan	2.31	2.45	6%	36,049	46,886	30%
Sikkim	0.15	0.16	7%	2,408	3,043	26%
Tamil Nadu	1.69	1.72	2%	26,392	32,849	24%
Telangana	1.02	0.87	-15%	15,988	16,727	5%
Tripura	0.27	0.29	7%	4,212	5,560	32%
Uttar Pradesh	7.54	7.35	-3%	1,17,818	1,40,611	19%
Uttarakhand	0.44	0.45	2%	6,902	8,657	25%
West Bengal	3.08	3.08	0%	48,048	58,963	23%
Total	42	41	-2%	6,56,046	7,84,181	20%

Sources: Report of 14th and 15th Finance Commission (2020-21); Union Budget Documents 2020-21; PRS.

In addition, the 15th FC has also recommended certain grants-in-aid for various purposes for the year 2020-21. These include: (i) Rs 90,000 crore as grants to local bodies, of which Rajasthan will receive Rs 5,721 crore (this consists of Rs 3,862 crore for rural local bodies and Rs 1,859 crore for urban local bodies), (ii) Rs 22,184 crore as grants for calamity relief, of which Rajasthan will receive Rs 1,481 crore.

¹ This excludes the cess and surcharge revenue of the central government as it is outside the divisible pool and not shared with states. As per the 2019-20 union budget, cess and surcharge revenue account for 15% of the estimated gross tax revenue of the central government.