

# Chhattisgarh Budget Analysis 2020-21

The Chief Minister, Mr. Bhupesh Baghel, presented the Budget for Chhattisgarh for the financial year 2020-21 on March 3, 2020.

## Budget Highlights

- The **Gross State Domestic Product** of Chhattisgarh for 2020-21 (at current prices) is projected to be Rs 3,62,214 crore. This is a 10% increase over the revised estimate for 2019-20.
- **Total expenditure** for 2020-21 is estimated to be Rs 1,00,491 crore, a 0.5% increase over the revised estimate of 2019-20. In 2019-20, total expenditure is estimated to increase by 6.6% (Rs 6,158 crore) from the budget estimate for the year.
- **Total receipts (excluding borrowings)** for 2020-21 are estimated to be Rs 84,131 crore, an increase of 10.7% 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 4,050 crore (5.1% of the budgeted estimate).
- **Revenue surplus** for 2020-21 is targeted at Rs 2,431 crore, or 0.67% of the Gross State Domestic Product (GSDP). **Fiscal deficit** is targeted at Rs 11,518 crore (3.18% of GSDP). In 2019-20, the fiscal deficit is estimated to be Rs 21,089 crore (6.4% of GSDP).
- In 2020-21, the sector of Irrigation and Flood Control (23%), Education (9%) and Police (8%) saw the highest increase in allocations over the revised estimate of previous year. Agriculture (27%) saw the largest decline in allocation over the revised estimate of previous year.

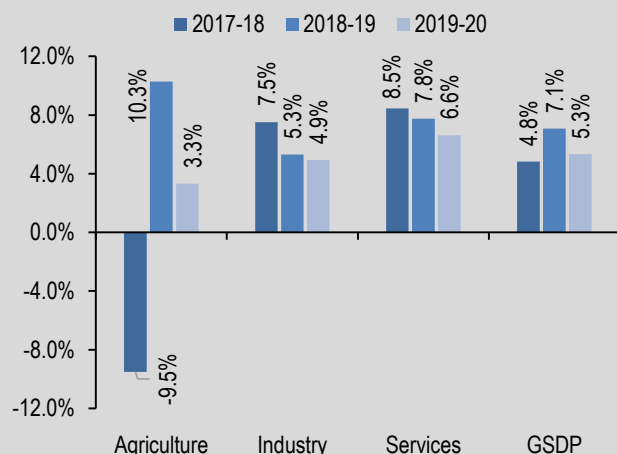
## Policy Highlights

- **Agriculture:** Rajiv Gandhi Kisan Nyay Yojana, will be launched with an outlay of Rs 5,100 crore for providing appropriate benefit to farmers for their produce. Five horticulture colleges and two dairy diploma colleges will be set up across the state. A new food technology institute will be set up in Raipur.
- **Education:** Tuition fees of students from the state, who take admission in any of the Indian Institutes of Technology, Indian Institutes of Management, or All India Institutes of Medical Sciences, will be borne by the state government. Such graduates will be eligible for direct recruitment in the government and semi-government institutes of the state. 16,000 persons working as teaching staff in the state on a contract basis, but have completed two years of service, will be given permanent commission from July 1, 2020.
- **Health:** Mukhyamantri Suposhan Yojana will be started to eliminate malnutrition and anaemia in the state. Rs 60 crore has been allocated for this purpose. Priority and Antyodaya ration card holder families will be eligible for cashless medical treatment of up to Rs 5 lakh. For other ration card holder families, the limit is Rs 50,000. Rs 550 crore has been allocated for providing cashless medical treatment to 65 lakh families.

## Chhattisgarh's Economy

- **GSDP:** The growth rate of Chhattisgarh's GSDP (at constant prices) is estimated to be 5.3% in 2019-20, a decline from the 7.1% growth rate in 2018-19.
- **Sectors:** Agriculture, Industry, and Services are estimated to contribute 17%, 46%, and 37%, respectively to the state's economy in 2019-20. Both industry and services sectors have seen a decline in their growth over the last few years.
- **Per capita income:** The per capita income of Chhattisgarh in 2019-20 is estimated at Rs 98,281 (6.3% higher than that of 2018-19).
- **Unemployment:** According to the Periodic Labour Force Survey (2017-18), Chhattisgarh had an unemployment rate of 3.3%, compared to the all-India unemployment rate of 6.1%.

**Figure 1: Growth in GSDP and sectors in Chhattisgarh (year-on-year, at 2011-12 constant prices)**



Sources: Chhattisgarh Economic Review 2019-20; PRS.

Note: Industry includes mining and manufacturing. Figures for 2019-20 are Second Advanced Estimates.

## Budget Estimates for 2020-21

- The total expenditure in 2020-21 is targeted at Rs 1,00,491 crore. This is 0.5% higher than the revised estimates of 2019-20. This expenditure is proposed to be met through receipts (other than borrowings) of Rs 84,131 crore and borrowings of Rs 15,701 crore. Total receipts for 2020-21 (other than borrowings) are expected to be 10.7% higher than the revised estimate of 2019-20. However, they are estimated to fall short of the budgeted estimate by Rs 4,050 crore (5.1% of the budgeted estimate).

**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
<b>Total Expenditure</b>	74,701	93,816	99,975	<b>6.6%</b>	1,00,491	<b>0.5%</b>
A. Receipts (except borrowings)	65,263	80,029	75,979	-5.1%	84,131	10.7%
B. Borrowings	14,370	13,820	13,820	0.0%	15,701	13.6%
<b>Total Receipts (A+B)</b>	<b>79,633</b>	<b>93,849</b>	<b>89,799</b>	<b>-4.3%</b>	<b>99,833</b>	<b>11.2%</b>
<b>Revenue Balance</b>	684	1,151	-9,429	<b>-918.9%</b>	2,431	<b>-125.8%</b>
As % of GSDP	0.22%	0.35%	-2.86%		0.67%	
<b>Fiscal Deficit</b>	8,302	10,881	21,089	<b>93.8%</b>	11,518	<b>-45.4%</b>
As % of GSDP	2.73%	3.31%	6.41%		3.18%	
<b>Primary Deficit</b>	4,650	6,182	16,279	<b>163.3%</b>	5,678	<b>-65.1%</b>
As % of GSDP	1.53%	1.88%	4.95%		1.57%	

Notes: BE is Budget Estimate; RE is Revised Estimate. Positive numbers for revenue balance indicate revenue surplus, negative numbers indicate revenue deficit. GSDP for 2020-21 is Rs 3,62,214 crore. GSDP for 2019-20 BE and 2019-20 RE are taken to be Rs 3,28,731 crore and Rs 3,29,180 crore, respectively.

Sources: Chhattisgarh Budget Documents 2020-21; PRS.

## Expenditure in 2020-21

- Capital expenditure** for 2020-21 is proposed to be Rs 19,091 crore, which is an increase of 28.6% 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.
- Chhattisgarh's capital outlay for 2020-21 is estimated to be Rs 13,814 crore, which is 17.7% higher than the revised estimate of 2019-20. For the year 2019-20, the revised estimate for capital outlay is 3.1% lower than the budget estimate. In 2020-21, 35% of the total capital outlay is towards Transport, and another 17% is towards Irrigation and Flood Control.
- Revenue expenditure** for 2020-21 is proposed to be Rs 81,400 crore, which is a decrease of 4.4% over the revised estimates of 2019-20. This expenditure includes payment of salaries, pension, and interest etc.

### Debt Servicing

In 2020-21, Chhattisgarh is expected to spend Rs 10,682 crore on servicing its debt. This is 38.4% higher than the revised estimates of 2019-20. This includes Rs 4,841 crore towards repaying loans, and Rs 5,841 crore towards making interest payments.

**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	10,290	15,222	14,849	-2.4%	19,091	28.6%
of which Capital Outlay	8,903	12,110	11,737	-3.1%	13,814	17.7%
Revenue Expenditure	64,411	78,595	85,125	8.3%	81,400	-4.4%
<b>Total Expenditure</b>	<b>74,701</b>	<b>93,816</b>	<b>99,975</b>	<b>6.6%</b>	<b>1,00,491</b>	<b>0.5%</b>
A. Debt Repayment	1,146	2,907	2,907	0.0%	4,841	66.6%
B. Interest Payments	3,653	4,699	4,810	2.4%	5,841	21.4%
<b>Debt Servicing (A+B)</b>	<b>4,798</b>	<b>7,606</b>	<b>7,717</b>	<b>1.5%</b>	<b>10,682</b>	<b>38.4%</b>

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

Sources: Chhattisgarh Budget Documents 2020-21; PRS.

## Sectoral expenditure in 2020-21

The sectors listed below account for **75%** of the total budgeted expenditure of Chhattisgarh in 2020-21. A comparison of Chhattisgarh's expenditure on key sectors with that by other states can be found in Annexure 1.

**Table 3: Sector-wise expenditure for Chhattisgarh 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	13,002	16,400	17,128	18,719	9%	<ul style="list-style-type: none"> <li>Rs 5,144 crore has been allocated towards School Education and Rs 779 crore has been allocated towards higher education.</li> <li>Rs 1,590 crore has been allocated towards Samagra Shiksha Abhiyan.</li> </ul>
Agriculture and allied activities	18,107	20,452	21,635	15,804	-27%	<ul style="list-style-type: none"> <li>Rs 5,100 crore has been allocated for providing bonus on paddy procurement under the Rajiv Gandhi Kisaan Nyay Yojana.</li> </ul>
Transport	4,786	6,158	6,399	6,583	3%	<ul style="list-style-type: none"> <li>Rs 4,688 crore has been allocated as capital outlay on construction of roads and bridges.</li> </ul>
Water Supply, Sanitation, Housing and Urban Development	5,151	5,959	6,251	6,016	-4%	<ul style="list-style-type: none"> <li>Rs 396 crore and Rs 300 crore have been allocated for the Smart Cities Mission and AMRUT scheme.</li> <li>Rs 225 crore was announced for the Jal Jeevan Mission in the budget speech.</li> </ul>
Health and Family Welfare	3,757	4,933	5,438	5,712	5%	<ul style="list-style-type: none"> <li>Rs 1,200 crore has been allocated for the National Health Mission.</li> </ul>
Energy	2,700	3,955	5,345	5,130	-4%	<ul style="list-style-type: none"> <li>Rs 2,300 has been allocated towards providing free electricity for agriculture pumps of up to 5 HP.</li> </ul>
Rural Development	3,022	5,128	5,085	4,887	-4%	<ul style="list-style-type: none"> <li>Rs 2,070 crore and Rs 1,603 crore have been allocated towards PMGSY and MGNREGS.</li> </ul>
Police	3,559	4,309	4,472	4,841	8%	<ul style="list-style-type: none"> <li>Rs 2,520 crore has been provided for expenditure on district police.</li> </ul>
Social Welfare and Nutrition	2,321	3,452	3,692	3,790	3%	<ul style="list-style-type: none"> <li>Rs 749 crore has been allocated towards the Integrated Child Development Scheme.</li> </ul>
<b>% of total expenditure</b>	<b>77%</b>	<b>78%</b>	<b>78%</b>	<b>75%</b>		

Sources: Chhattisgarh Budget Documents 2020-21; PRS.

**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, the state is estimated to spend Rs 38,066 crore on committed expenditure, i.e. payment of salaries, pensions, and interest. This is 14.5% higher than the revised estimate of 2019-20 (Rs 33,250 crore). More than two-third of the state's committed expenditure (68%) is on salaries.

Committed liabilities form 45% of state's revenue receipts. This implies that the state has 55% of its revenue receipts left for all other expenditure. Any additional expenditure will be met by the state through borrowings.

**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	17,427	22,204	22,502	1.3%	25,897	15.1%
Pensions	5,429	4,930	5,938	20.4%	6,328	6.6%
Interest	3,653	4,699	4,810	2.4%	5,841	21.4%
<b>Committed Expenditure</b>	<b>26,508</b>	<b>31,833</b>	<b>33,250</b>	<b>4.5%</b>	<b>38,066</b>	<b>14.5%</b>

Sources: Chhattisgarh Budget Documents 2020-21; PRS.

## Receipts in 2020-21

- The **total revenue receipts** for 2020-21 are estimated to be Rs 83,831 crore, an increase of 10.7% over the revised estimate of 2019-20. Of this, Rs 35,370 crore (42% of the revenue receipts) will be raised through state's **own resources**, and Rs 48,461 crore (58% 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 32.7% over the 2019-20 revised estimate. However, in 2019-20, devolution is estimated to decrease by 27.6% to Rs 20,206 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 15<sup>th</sup> Finance Commission for the year 2020-21, including the revised share of Chhattisgarh 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	21,427	22,930	25,190	9.9%	26,155	3.8%
State's Own Non-Tax	7,703	8,825	9,150	3.7%	9,215	0.7%
Share in Central Taxes	23,459	27,917	20,206	-27.6%	26,803	32.7%
Grants-in-aid from Centre	12,506	20,074	21,150	5.4%	21,658	2.4%
<b>Total Revenue Receipts</b>	<b>65,095</b>	<b>79,746</b>	<b>75,696</b>	<b>-5.1%</b>	<b>83,831</b>	<b>10.7%</b>
Borrowings	14,370	13,820	13,820	0.0%	15,701	13.6%
Other receipts	168	283	283	0.0%	300	6.0%
<b>Total Capital Receipts</b>	<b>14,538</b>	<b>14,103</b>	<b>14,103</b>	<b>0.0%</b>	<b>16,001</b>	<b>13.5%</b>
<b>Total Receipts</b>	<b>79,633</b>	<b>93,849</b>	<b>89,799</b>	<b>-4.3%</b>	<b>99,833</b>	<b>11.2%</b>

Sources: Chhattisgarh Budget Documents 2020-21; PRS.

- **Own tax revenue:** Total own tax revenue of Chhattisgarh is estimated to be Rs 26,155 crore in 2020-21 (31% of revenue receipts). This is 3.8% higher than the 2019-20 revised estimate. The state's own tax to GSDP ratio is targeted at 7.2% in 2020-21, which is lower than the revised estimate of 7.7% in 2019-20. This implies that growth in state's own tax collections is estimated to be slower than its economic growth.

**Table 6: Major sources 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	8,203	8,202	9,541	16.3%	10,701	12.2%	12.8%
Sales Tax and VAT	4,088	3,788	4,196	10.8%	4,145	-1.2%	4.9%
State Excise Duty	4,489	5,000	5,200	4.0%	5,200	0.0%	6.2%
Stamps Duty and Registration Fees	1,108	1,550	1,700	9.7%	1,705	0.3%	2.0%
Taxes on Vehicles	1,205	1,600	1,600	0.0%	1,600	0.0%	1.9%
Taxes and Duties on Electricity	1,790	2,090	2,200	5.3%	2,200	0.0%	2.6%
Land Revenue	488	700	750	7.1%	600	-20.0%	0.7%
GST Compensation Grants	2,261	4,506	4,506	0.0%	2,938	-34.8%	3.5%

Sources: Chhattisgarh Budget Documents 2020-21; PRS.

- State Goods and Services Tax (SGST) is the largest component of the state's tax revenue. It is expected to generate Rs 10,701 crore in 2020-21. This is a 12.2% increase from the revised estimate of 2019-20. SGST comprises 12.8% of the revenue receipts for the year.
- In 2020-21, Chhattisgarh is expected to generate Rs 5,200 crore from state excise and Rs 4,145 crore from sales tax/ VAT (on items such as petroleum products).
- In 2019-20, the revenue generation through SGST, sales tax, and stamps duty is estimated to exceed the year's estimate by 16%, 11%, and 10%, respectively.

**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.

Chhattisgarh has estimated GST compensation grants of Rs 2,938 crore for 2020-21, which is a 35% decrease over the revised estimate of 2019-20 (Rs 4,506 crore).

## Deficits, Debts and FRBM Targets for 2020-21

The Chhattisgarh 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 surplus of Rs 2,431 crore (or 0.7% of GSDP) in 2020-21. This implies that revenue receipts are expected to be higher than revenue expenditure, resulting in a revenue surplus. In 2019-20 budget, the state had estimated a revenue surplus of Rs 1,151 crore (0.35% of GSDP). However, as per the revised estimate for the year, the revenue deficit stood at Rs 9,429 crore (2.86% of GSDP). The 14<sup>th</sup> Finance Commission had recommended that states should eliminate revenue deficit.

**Fiscal deficit:** It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the state government, and leads to an increase in total liabilities. In 2020-21, fiscal deficit is estimated to be Rs 11,518 crore, which is 3.2% of the GSDP. The estimate is higher than the 3% limit as per the FRBM Act. In 2019-20, as per the revised figures, the fiscal deficit is estimated at Rs 21,089 crore or 6.4% of GSDP. This is nearly double of the fiscal deficit of Rs 10,881 crore estimated in the 2019-20 budget (which is 3.3% of GSDP).

**Outstanding Liabilities:** Outstanding liabilities is the accumulation of borrowings over the years. In 2020-21, the state's outstanding liabilities are expected to be 21.6% of the GSDP. This is higher than the 20% limit suggested by the FRBM Review Committee in 2017 for the cumulative debt of states. The budget also estimates targets of outstanding liabilities for the coming years. It has estimated the outstanding liabilities to increase to 23% of the GSDP by 2022-23.

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

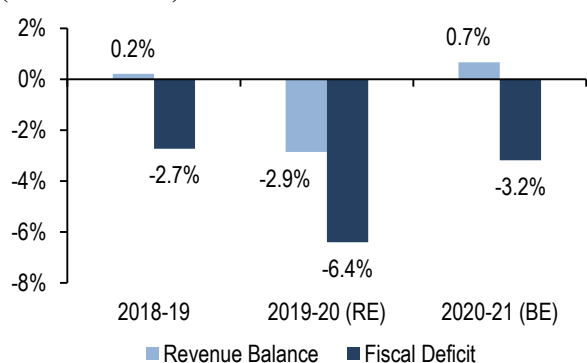
Year	Revenue Deficit (-)/Surplus (+)	Fiscal Deficit (-)/Surplus (+)	Outstanding Liabilities
2018-19	0.2%	-2.7%	17.4%
2019-20 (RE)	-2.9%	-6.4%	20.2%
2020-21 (BE)	0.7%	-3.2%	21.6%
2021-22		-3.0%	22.0%
2022-23		-3.0%	23.0%

Sources: Chhattisgarh 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.

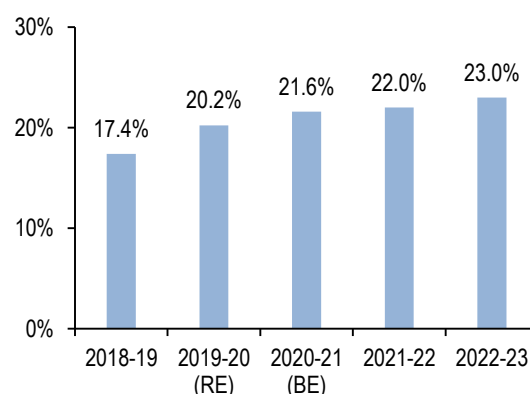
**Figure 2: Revenue and Fiscal Balance (as % of GSDP)**



Sources: Chhattisgarh Budget Documents; PRS.

Note: Positive numbers indicate surplus, negative indicate deficit.

**Figure 3: Outstanding debt (as % of GSDP)**



Sources: Chhattisgarh Budget Documents; PRS.

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

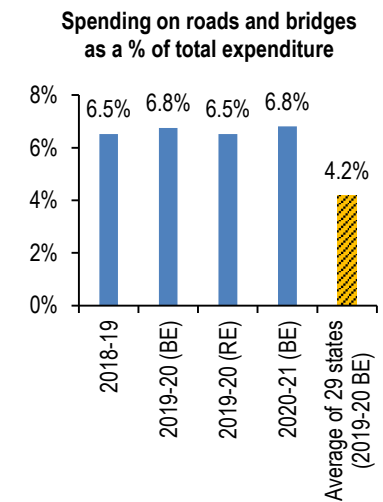
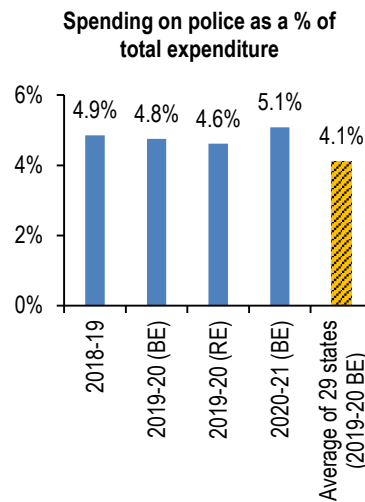
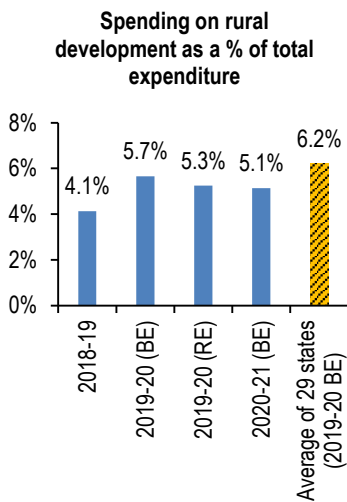
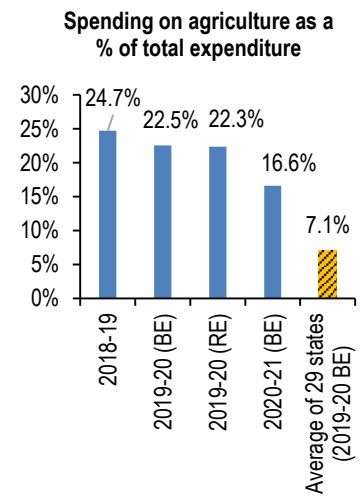
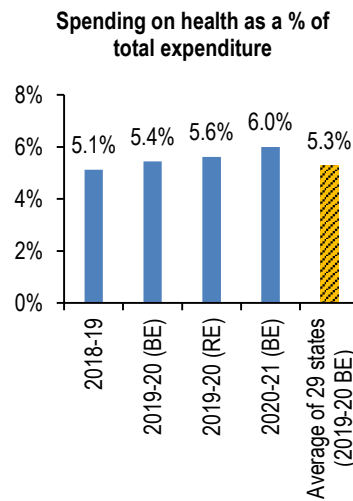
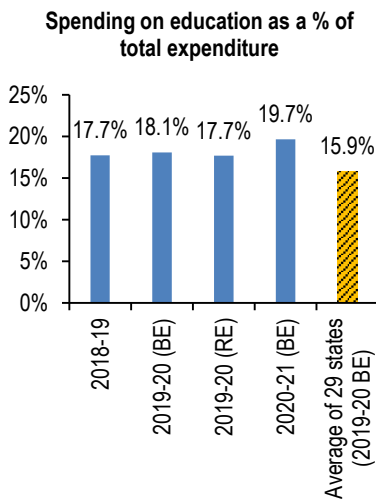
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## Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Chhattisgarh's expenditure on six key sectors as a proportion of its total expenditure (revenue expenditure + capital outlay) 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.<sup>1</sup>

- **Education:** Chhattisgarh has allocated 19.7% 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:** Chhattisgarh has allocated 6% 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 16.6% of its total budget towards agriculture and allied activities. This is significantly higher than the average allocations by states (7.1%).
- **Rural development:** Chhattisgarh has allocated 5.1% of its expenditure on rural development. This is lower than the average allocation for rural development by states (6.2%).
- **Police:** Chhattisgarh has allocated 5.1% of its total expenditure on police, which is higher than the average allocation for police by states (4.1%).
- **Roads and bridges:** Chhattisgarh has allocated 6.8% of its total expenditure on roads and bridges, which is significantly higher than the average allocation by states (4.2%).



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

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

## Annexure 2: 15<sup>th</sup> Finance Commission's recommendations for 2020-21

The 15<sup>th</sup> Finance Commission's (15<sup>th</sup> FC) report for the financial year 2020-21 was tabled in Parliament on February 1, 2020. The 15<sup>th</sup> 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 14<sup>th</sup> 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 15<sup>th</sup> 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 revenue<sup>1</sup>, as per the recommendations of the 14<sup>th</sup> FC for 2015-20 and the 15<sup>th</sup> FC for 2020-21. The 15<sup>th</sup> FC has recommended a 1.4% share for Chhattisgarh in the centre's tax revenue for 2020-21 (an increase from the 1.29% share recommended by the 14<sup>th</sup> FC for 2015-20). This implies that out of every Rs 100 of centre's tax revenue in 2020-21, Chhattisgarh will receive Rs 1.4. 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 14<sup>th</sup> and 15<sup>th</sup> Finance Commission)**

State	Share of states in centre's tax revenue			Devolution to states by the centre		
	14 <sup>th</sup> FC (2015-20)	15 <sup>th</sup> 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%
<b>Chhattisgarh</b>	<b>1.29</b>	<b>1.4</b>	<b>9%</b>	<b>20,206</b>	<b>26,803</b>	<b>33%</b>
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%
<b>Total</b>	<b>42</b>	<b>41</b>	<b>-2%</b>	<b>6,56,046</b>	<b>7,84,181</b>	<b>20%</b>

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

In addition, the 15<sup>th</sup> 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 Chhattisgarh will receive Rs 2,154 crore (this consists of Rs 1,454 crore for rural local bodies and Rs 700 crore for urban local bodies), and (ii) Rs 22,184 crore as grants for calamity relief, of which Chhattisgarh will receive Rs 432 crore.

<sup>1</sup> 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.