

Chhattisgarh Budget Analysis 2026-27

The Finance Minister of Chhattisgarh, Mr. O.P. Choudhary, presented the Budget for the financial year 2026-27 on February 24, 2026.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Chhattisgarh for 2026-27 (at current prices) is projected to be Rs 7,09,553 crore, amounting to growth of 12% over the previous year.
- **Expenditure (excluding debt repayment)** in 2026-27 is estimated to be Rs 1,72,000 crore, an increase of 10% over the revised estimates of 2025-26. In addition, debt of Rs 12,300 crore will be repaid by the state. In 2025-26, expenditure is estimated to be 5% lower than budgeted, with capital outlay 38% lower than the budget estimate.
- **Receipts (excluding borrowings)** for 2026-27 are estimated to be Rs 1,43,100 crore, an increase of 10% over the revised estimate for 2025-26. In 2025-26, receipts (excluding borrowings) are estimated to be 8% lower than budgeted.
- **Revenue deficit** in 2026-27 is estimated to be 0.3% of GSDP (Rs 2,000 crore). In 2025-26, the state had budgeted a revenue surplus of Rs 2,804 crore (0.4% of GSDP), however, as per the revised estimates, it is expected to observe a revenue deficit of Rs 10,000 crore (1.6% of GSDP).
- **Fiscal deficit** for 2026-27 is targeted at 4.1% of GSDP (Rs 28,900 crore). In 2025-26, as per the revised estimates, fiscal deficit is expected to be 4.2% of GSDP, higher than the budgeted (3.8% of GSDP).

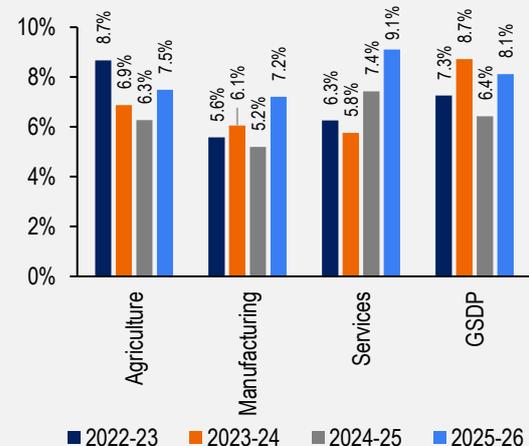
Policy Highlights

- **Urban development:** Mukhyamantri Adarsh Shahar Samridhhi Yojana will be launched to improve infrastructure, civic services, and cleanliness across Municipalities and Nagar Panchayats. Rs 200 crore has been allocated for this scheme in 2026-27.
- **Connectivity:** The Drutgami Sadak Sampark Yojana will be launched with an allocation of Rs 200 crore for 2026-27. Under this scheme, economic centres in the state will be connected with at least two-lane roads.
- **Women empowerment:** A 50% concession in stamp duty and registration fees will be provided on the purchase of land, buildings, and immovable properties registered in the name of women.
- **Education:** Education cities will be developed in the Abujhmad and Jagargonda regions of the state. Rs 100 crore has been allocated for this initiative. Mukhyamantri Shiksha Sahyog Yojana will be launched to provide financial assistance for rental residential facilities to economically weak meritorious students.

Chhattisgarh's Economy

- **GSDP:** In 2025-26, Chhattisgarh's GSDP (at constant prices) is estimated to grow by 8.1% over the previous year. In comparison, India's GDP is estimated to grow by 7.4% in 2025-26.
- **Sectors:** In 2025-26, agriculture, manufacturing, and services sectors are estimated to contribute 21%, 46%, and 33% of Chhattisgarh's economy, respectively (at current prices).
- **Per capita GSDP:** In 2025-26, Chhattisgarh's per capita GSDP (at current prices) is estimated to be Rs 2,03,196, an increase of 10% over the previous year. In 2025-26, India's per capita GDP is estimated to increase by 7% to Rs 2,51,393.

Figure 1: Growth in Chhattisgarh's GSDP at constant prices (2011-12)



Note: These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation.
Sources: MoSPI; PRS.

Budget Estimates for 2026-27

- **Total expenditure (excluding debt repayment)** in 2026-27 is targeted at Rs 1,72,000 crore. This is an increase of 10% over the revised estimate of 2025-26. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 1,43,100 crore and net borrowings of Rs 27,900 crore. Total receipts for 2026-27 (other than borrowings) are expected to register an increase of 10% over the revised estimate of 2025-26.
- The state estimates a **revenue deficit** of 0.3% of GSDP (Rs 2,000 crore) in 2026-27. In 2025-26, the state had budgeted a revenue surplus of Rs 2,804 crore (0.4% of GSDP), however, as per the revised estimates, it is expected to observe a revenue deficit of Rs 10,000 crore (1.6% of GSDP).
- **Fiscal deficit** for 2026-27 is targeted at 4.1% of GSDP (Rs 28,900 crore), lower than the revised estimates for 2025-26 (4.2% of GSDP). In 2025-26, fiscal deficit is expected to be higher than initial budget estimate (3.8% of GSDP).

Table 1: Budget 2026-27 - Key figures (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Total Expenditure	1,56,637	1,76,337	1,67,337	-5%	1,84,300	10%
(-) Repayment of debt	10,871	11,337	11,337	0%	12,300	8%
Net Expenditure (E)	1,45,766	1,65,000	1,56,000	-5%	1,72,000	10%
Total Receipts	1,53,782	1,75,437	1,66,337	-5%	1,83,300	10%
(-) Borrowings	33,463	34,337	36,737	7%	40,200	9%
<i>of which central capex loans*</i>	6,104	4,000	8,000	100%	8,500	6%
Net Receipts (R)	1,20,319	1,41,100	1,29,600	-8%	1,43,100	10%
Fiscal Deficit (E-R)[^]	25,447	23,900	26,400	10%	28,900	9%
<i>as % of GSDP</i>	4.5%	3.8%	4.2%		4.1%	
Revenue Balance**	-5,099	2,804	-10,000	-457%	-2,000	-80%
<i>as % of GSDP</i>	-0.9%	0.4%	-1.6%		-0.3%	
Primary Deficit	16,495	14,385	16,121	12%	17,917	11%
<i>as % of GSDP</i>	2.9%	2.3%	2.6%		2.5%	
GSDP	5,65,845	6,35,917	6,31,290	-1%	7,09,553	12%

Note: BE is Budget Estimates; RE is Revised Estimates. *Central government has been providing 50-year interest-free loans to state governments for capital expenditure since 2020-21. These loans are excluded from the calculation of the state's borrowing ceiling.

[^] For arriving at fiscal deficit, the state government has included public account receipts as non-debt capital receipts. This leads to a lower fiscal deficit. For our calculations, public account receipts have not been considered. ** (+) indicates a surplus and (-) indicates a deficit.

Sources: Annual Financial Statement, Chhattisgarh Budget Documents 2026-27; PRS.

Expenditure in 2026-27

- **Revenue expenditure** for 2026-27 is proposed to be Rs 1,45,000 crore, an increase of 4% over the revised estimate of 2025-26. It includes expenses such as salaries, pension, interest, and subsidies.
- **Capital outlay** for 2026-27 is proposed to be Rs 26,500 crore, an increase of 63% over the revised estimate for 2025-26. This is driven by an increased allocation for water supply and sanitation, roads and bridges, and irrigation and flood control sectors. Capital outlay indicates the expenditure towards creation of assets.
- In 2025-26, capital outlay is estimated to be 38% lower than budgeted. This is driven by underspending in sectors such as water supply and sanitation (82% lower than budgeted) and roads and bridges (36% lower).

Expenditure on Subsidies and Transfers

Chhattisgarh spent 8.1% of GSDP (Rs 41,607 crore) in 2023-24 on subsidies and transfers, higher than the average of all states (2.6% of GSDP). This expenditure has increased at an annualised rate of 18% between 2018-19 and 2023-24. This includes spending on agricultural subsidies (Krishak Unnati Yojana), cash transfers (Mahtari Vandan Yojana), food subsidies, and power subsidies. In 2026-27, the state has estimated to spend 17% of its revenue receipts on Krishak Unnati Scheme, Mahtari Vandan Yojana, and power subsidy. The 16th Finance Commission noted that subsidies and transfers across states are also being misclassified as assistance, grants, or other expenditure. It recommended adopting a uniform approach for accounting and disclosure.

Sources: 16th Finance Commission Report; MoSPI; PRS.

Table 2: Expenditure budget 2026-27 (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Revenue Expenditure	1,25,390	1,38,196	1,39,500	1%	1,45,000	4%
Capital Outlay	20,055	26,341	16,300	-38%	26,500	63%
Loans given by the state	322	463	200	-57%	500	150%
Net Expenditure	1,45,766	1,65,000	1,56,000	-5%	1,72,000	10%

Sources: Annual Financial Statement, Chhattisgarh Budget Documents 2026-27; PRS.

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pension, and interest. A larger proportion of the budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities, such as capital outlay. In 2026-27, Chhattisgarh is estimated to spend Rs 57,293 crore on committed expenditure, which is 40% of its estimated revenue receipts. This comprises spending on salaries (26% of revenue receipts), pension (6%), and interest payments (8%). In 2024-25, as per actual figures, 40% of revenue receipts were spent on committed expenditure items.

Table 3: Committed Expenditure in 2026-27 (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Salaries	30,906	36,944	34,202	-7%	37,303	9%
Pension	8,511	10,334	9,007	-13%	9,007	0%
Interest payment	8,952	9,515	10,279	8%	10,983	7%
Total	48,369	56,793	53,488	-6%	57,293	7%

Sources: Annual Financial Statement, Budget at a Glance, Chhattisgarh Budget Documents 2026-27; PRS.

Sector-wise expenditure: The sectors listed below account for 74% of the total expenditure on sectors by the state in 2026-27. A comparison of Chhattisgarh's expenditure on key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Chhattisgarh Budget 2026-27 (in Rs crore)

Sector	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE	Budget Provisions (2026-27 BE)
Agriculture and Allied Activities	26,905	26,754	36,011	30,708	-15%	<ul style="list-style-type: none"> Rs 10,000 crore have been allocated towards the Krishak Unnati Yojana. Rs 5,000 crore have been allocated towards the Chief Minister Khadyann Sahayata Yojana.
Education, Sports, Arts, and Culture	21,908	26,730	22,003	27,068	23%	<ul style="list-style-type: none"> Rs 12,083 crore has been allocated for government primary schools, and Rs 5,763 crore for government secondary schools.
Social Welfare and Nutrition	12,557	10,710	13,231	13,323	1%	<ul style="list-style-type: none"> Rs 8,200 crore has been allocated for the Mahtari Vandan Yojana.
Health and Family Welfare	8,972	11,205	9,826	11,153	14%	<ul style="list-style-type: none"> Rs 2,000 crore has been allocated towards the National Health Mission. Rs 1,500 crore has been allocated towards the Shah Veernarayan Singh Ayushman Swasthya Yojana.
Rural Development	5,358	7,627	5,649	9,586	70%	<ul style="list-style-type: none"> Rs 4,000 crore has been allocated towards the Viksit Bharat Guarantee for Rozgar and Ajeevika Mission – Gramin (VB-G RAM G). Rs 1,300 crore have been allocated towards PM Gram Sadak Yojana.
Transport	7,129	8,537	5,922	9,060	53%	<ul style="list-style-type: none"> Rs 7,403 crore has been allocated for capital outlay on roads and bridges.
Energy	9,895	6,248	6,242	8,225	32%	<ul style="list-style-type: none"> Rs 5,500 crore has been allocated for providing free electricity for agricultural pumps. Rs 800 crore has been allocated for providing relief to domestic electricity consumers.
Police	6,526	7,897	6,782	7,901	16%	<ul style="list-style-type: none"> Rs 4,066 crore has been allocated for district police.
Urban Development	4,245	5,601	4,878	5,847	20%	<ul style="list-style-type: none"> Rs 960 crore has been allocated to the Nava Raipur Atal Nagar Development Authority. Rs 450 crore has been allocated towards the Chief Minister Nagarothan Yojana.
Housing	7,559	9,138	8,507	4,410	-48%	<ul style="list-style-type: none"> Rs 4,000 crore has been allocated towards the PM Awas Yojana – Rural.
% of total expenditure on all sectors	76%	73%	76%	74%		

Sources: Annual Financial Statement, Chhattisgarh Budget Documents 2026-27; PRS.

Receipts in 2026-27

- **Total revenue receipts** for 2026-27 are estimated to be Rs 1,43,000 crore, an increase of 10% over the revised estimate of 2025-26. Of this, Rs 77,000 crore (54%) will be raised by the state through its **own resources**, and Rs 66,000 crore (46%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (36% of revenue receipts) and grants (10% of revenue receipts).
- **Devolution:** In 2026-27, the state's share in central taxes is estimated at Rs 51,000 crore, an increase of 6% over the revised estimate for 2025-26.
- **Grants from the centre** in 2026-27 are estimated at Rs 15,000 crore, the same as the revised estimate for 2025-26.
- **State's own tax revenue:** Total own tax revenue is estimated to be Rs 52,000 crore in 2026-27, an increase of 14% over the revised estimate for 2025-26. Own tax revenue as a percentage of GSDP in 2026-27 is estimated at 7.3%, lower than actuals for 2024-25 (7.9%).

Non-tax revenue from Mining

In 2026-27, Chhattisgarh has estimated non-tax revenue from mining at Rs 19,000 crore, which amounts to 76% of the total own non-tax revenue, and 13% of overall revenue receipts. States could improve their non-tax revenue by operationalising auctioned mines. Between 2015-16 and 2024-25, Odisha had the highest operationalisation rate (54% of the auctioned blocks were operational). Operationalisation rate was relatively lower in Chhattisgarh (9%). The Parliamentary Standing Committee on Coal, Mines, and Steel (2025) noted that time taken in operationalising mines depends on obtaining regulatory clearances from various central and state authorities.

Table 5: Non-tax revenue from mining (in Rs crore)

State	2024-25 Actual	2025-26 RE	2026-27 BE	% of RR in 26-27
Odisha	42,067	47,082	56,000	22.5%
Chhattisgarh	14,609	16,000	19,000	13.3%
Jharkhand	12,086	16,000	16,000	11.7%

Note: Above amount comprises mining-related receipts under the following heads in the annual financial statement: (i) 0803, (ii) 0852, and (iii) 0853.

RR: Revenue Receipts.

Sources: Respective State Budget Documents for 2026-27; Report on States' Best Practices in Mining, Union Ministry of Mines; PRS.

Table 6: Break-up of the state government's receipts (in Rs crore)

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
State's Own Tax	44,765	54,000	45,500	-16%	52,000	14%
State's Own Non-Tax	17,421	22,000	21,000	-5%	25,000	19%
Share in Central Taxes	43,844	50,000	48,000	-4%	51,000	6%
Grants-in-aid from Centre	14,261	15,000	15,000	0%	15,000	0%
Revenue Receipts	1,20,290	1,41,000	1,29,500	-8%	1,43,000	10%
Non-debt Capital Receipts	28	100	100	0%	100	0%
Net Receipts	1,20,319	1,41,100	1,29,600	-8%	1,43,100	10%

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

Sources: Annual Financial Statement, Chhattisgarh Budget Documents 2026-27; PRS.

- In 2026-27, **State GST** is estimated to be the largest source of own tax revenue (34% share). State GST revenue is estimated to increase by 21% over the revised estimate for 2025-26. In 2025-26, SGST revenue is estimated to be 21% lower than budgeted.
- Revenue from Sales tax/ VAT in 2026-27 is expected to be marginally lower (by 1%) than the revised estimate of 2025-26.
- Revenue from stamp duty and registration fees is estimated to register a 41% increase in 2026-27 over the revised estimates of 2025-26. In 2025-26, revenue under this head is expected to be 20% lower than budgeted.

Table 7: Major sources of state's own-tax revenue (in Rs crore)

Head	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
State GST	16,299	18,611	14,746	-21%	17,780	21%
State Excise	10,142	12,500	11,500	-8%	12,500	9%
Taxes and Duties on Electricity	5,063	6,000	5,800	-3%	6,500	12%
Sales Tax/ VAT	6,880	8,789	6,203	-29%	6,166	-1%
Stamps Duty and Registration Fees	2,969	4,000	3,200	-20%	4,500	41%
Taxes on Vehicles	2,318	3,000	3,000	0%	3,500	17%
Land Revenue	819	1,000	1,000	0%	1,000	0%

Sources: Annual Financial Statement, Chhattisgarh Budget Documents 2026-27; PRS.

Deficits and Debt in 2026-27

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.

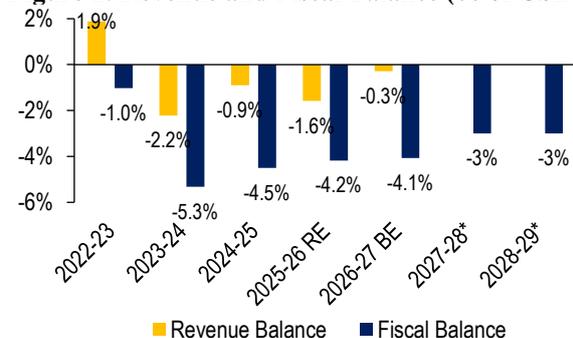
Revenue balance: It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance those expenses which do not increase its assets or reduces its liabilities. The budget estimates a revenue deficit of Rs 2,000 crore (0.3% of GSDP) in 2026-27.

Fiscal deficit: It is the excess of total expenditure over total receipts. This gap is filled by borrowings and leads to an increase in total liabilities. In 2026-27, the fiscal deficit is estimated to be 4.1% of GSDP (Rs 28,900 crore). The 16th Finance Commission has recommended the annual fiscal deficit limit for states to be 3% of GSDP for the 2026-31 period. 50-year interest free loans for capital expenditure given by the central government will be excluded to arrive at the borrowing ceiling. In 2026-27, central capex loans are budgeted at Rs 8,500 crore (1.2% of GSDP).

As per the revised estimates, in 2025-26, the fiscal deficit of the state is expected to be 4.2% of GSDP. This is higher than the budget estimate (3.8% of GSDP). Excluding central capex loans (Rs 8,000 crore), fiscal deficit in 2025-26 is expected to be 2.9% of GSDP as per the revised estimates.

Outstanding liabilities: Outstanding liabilities is the accumulation of total borrowings at the end of a financial year. It also includes any liabilities on public accounts such as provident funds. At the end of 2026-27, outstanding liabilities is estimated to be 21.4% of GSDP, higher than the revised estimate for 2025-26 (21% of GSDP). The 16th FC observed a steady increase in the state's debt-to-GSDP ratio. State's outstanding liabilities (as % of GSDP) increased from 11.5% in 2011-12 to 24.7% in 2023-24.

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

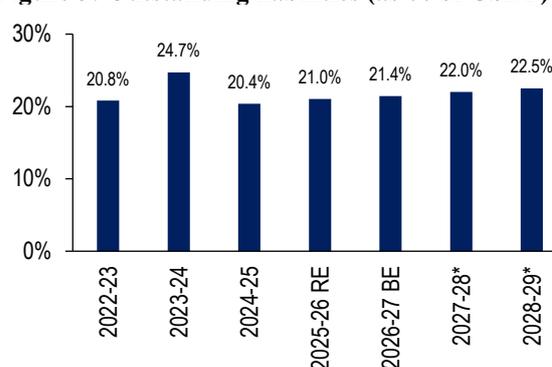


Note: *Figures from 2027-28 onwards are projections.

RE is Revised Estimates; BE is Budget Estimates. (+) indicates a surplus and (-) indicates a deficit.

Sources: Medium Term Fiscal Policy, Budget at a Glance, Chhattisgarh Budget Documents 2026-27; 16th Finance Commission Report; PRS.

Figure 3: Outstanding liabilities (as % of GSDP)



Note: *Figures from 2027-28 onwards are projections. RE is Revised Estimates; BE is Budget Estimates.

Sources: Medium Term Fiscal Policy, Chhattisgarh Budget Documents 2026-27; 16th Finance Commission Report; PRS.

Off-budget Borrowings

Off budget borrowings are borrowings which are not directly made by the government, but where the principal and/or interest are serviced from the government budget. According to CAG, Chhattisgarh had outstanding off-budget borrowings worth Rs 7,293 crore (1.4% of GSDP) as of March 2024. Between 2017-18 and 2023-24, the state government repaid Rs 1,634 crore as the principal amount of off-budget borrowings. In addition, it also paid interest on these off-budget borrowings as shown in Table 8.

The 16th FC noted the financing of subsidies and transfers through off-budget borrowings worth Rs 1,792 crore by the Chhattisgarh Rural Housing Corporation (as of March 2023).

It recommended discontinuing the practice of off-budget borrowings and bringing all such borrowings onto the budget.

Sources: 16th Finance Commission Report Volume-I; Report No. 3 of 2025, State Finance Audit Report for the year 2023-24, CAG; PRS.

Table 8: Interest Payment on off-budget borrowings (in Rs crore)

Year	Amount
2019-20	130
2020-21	212
2021-22	229
2022-23	462
2023-24	742

Source: CAG; PRS.

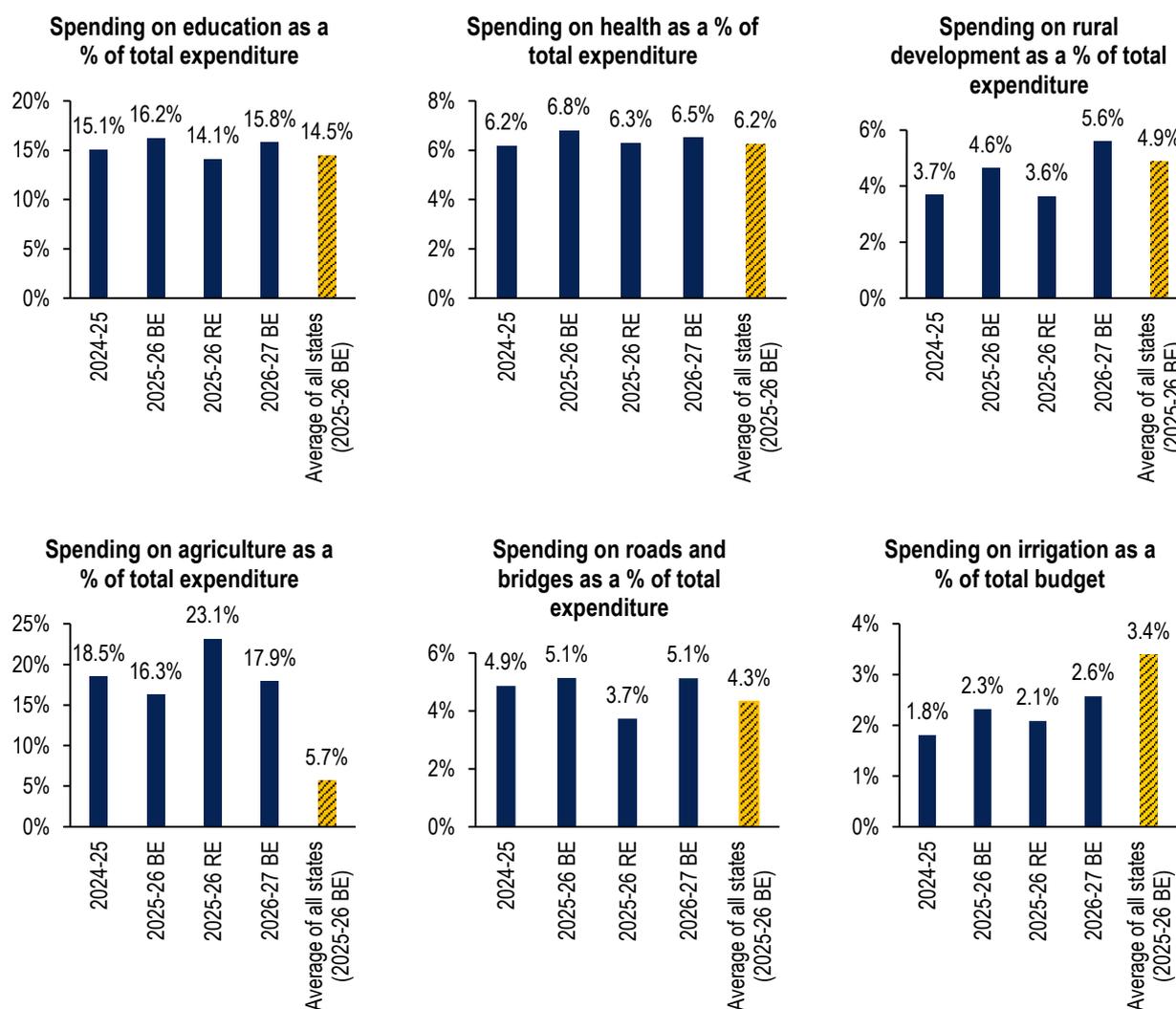
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of January 2026, outstanding guarantees are estimated to be Rs 17,888 crore (2.8% of 2025-26 GSDP). This is 14% lower than the outstanding guarantees at the end of March 2025 (Rs 20,763 crore).

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Chhattisgarh's expenditure in 2026-27 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 31 states (including Chhattisgarh) as per their budget estimates of 2025-26.¹

- **Education:** Chhattisgarh has allocated 15.8% of its expenditure on education in 2026-27. This is higher than the average allocation for education by states in 2025-26 (14.5%).
- **Health:** Chhattisgarh has allocated 6.5% of its expenditure on health in 2026-27. This is marginally higher than the average allocation for health by states in 2025-26 (6.2%).
- **Rural development:** Chhattisgarh has allocated 5.6% of its expenditure on rural development in 2026-27. This is higher than the average allocation for rural development by states in 2025-26 (4.9%).
- **Agriculture:** Chhattisgarh has allocated 17.9% of its expenditure on agriculture in 2026-27. This is significantly higher than the average allocation for agriculture by states in 2025-26 (5.7%).
- **Roads and bridges:** Chhattisgarh has allocated 5.1% of its expenditure on roads and bridges in 2026-27. This is higher than the average allocation for roads and bridges by states in 2025-26 (4.3%).
- **Irrigation:** Chhattisgarh has allocated 2.6% of its expenditure on irrigation in 2026-27. This is lower than the average allocation for irrigation by states in 2025-26 (3.4%).



Note: 2024-25, 2025-26 (BE), 2025-26 (RE), and 2026-27 (BE) figures are for Chhattisgarh.

Sources: Annual Financial Statement, Chhattisgarh Budget Documents 2026-27; various state budgets; PRS.

¹ The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry.

Annexure 2: Recommendations of the 16th Finance Commission for 2026-31

The Report of the 16th Finance Commission (Chair: Dr. Arvind Panagariya) was tabled in Parliament on February 1, 2026. The recommendations will apply for the five-year period between 2026-27 and 2030-31. The 16th Commission (FC) has recommended the share of states in the divisible pool of central taxes at 41%. The share remains unchanged from the 15th Finance Commission award period (2020-26). Divisible pool is arrived at after excluding cost of collection and cesses and surcharges from the gross tax revenue collected by the central government. The 16th FC has proposed revised criteria to determine the share of individual states. See [here](#) for a PRS summary of the 16th Finance Commission Report. Based on the recommendations of the 16th FC, Chhattisgarh will have a 3.30% share in the divisible pool of central taxes for the 2026-31 period.

The 16th FC has recommended grants worth Rs 9.47 lakh crore over the five-year period. These comprise grants for: (i) urban and rural local bodies, and (ii) disaster management. It has discontinued the following grants recommended by the 15th FC: (i) revenue deficit grants, (ii) sector-specific grants, and (iii) state-specific grants. Grants recommended for Chhattisgarh over the 2026-31 period include: (i) Rs 4,990 crore for urban local bodies, (ii) Rs 11,664 crore for rural local bodies, and (iii) Rs 2,481 crore as disaster management grants. In addition, Raipur will be eligible for a special infrastructure grant for development of wastewater management system (up to Rs 5,000 crore). States will also receive a one-time grant for merger of peri-urban villages into adjoining larger urban local body with population of one lakh or above.

Table 9: Individual share of states in the taxes devolved by the centre (out of 100)

State	14 th FC (2015-2020)	15 th FC (2021-26)	16 th FC (2026-31)
Andhra Pradesh	4.31	4.05	4.22
Arunachal Pradesh	1.37	1.76	1.35
Assam	3.31	3.13	3.26
Bihar	9.67	10.06	9.95
Chhattisgarh	3.08	3.41	3.30
Goa	0.38	0.39	0.37
Gujarat	3.08	3.48	3.76
Haryana	1.08	1.09	1.36
Himachal Pradesh	0.71	0.83	0.91
Jammu and Kashmir	1.85	-	-
Jharkhand	3.14	3.31	3.36
Karnataka	4.71	3.65	4.13
Kerala	2.50	1.93	2.38
Madhya Pradesh	7.55	7.85	7.35
Maharashtra	5.52	6.32	6.44
Manipur	0.62	0.72	0.63
Meghalaya	0.64	0.77	0.63
Mizoram	0.46	0.50	0.56
Nagaland	0.50	0.57	0.48
Odisha	4.64	4.53	4.42
Punjab	1.58	1.81	2.00
Rajasthan	5.50	6.03	5.93
Sikkim	0.37	0.39	0.34
Tamil Nadu	4.02	4.08	4.10
Telangana	2.44	2.10	2.17
Tripura	0.64	0.71	0.64
Uttar Pradesh	17.96	17.94	17.62
Uttarakhand	1.05	1.12	1.14
West Bengal	7.32	7.52	7.22

Table 10: State-wise details of grants-in-aid for 2026-31 (in Rs crore)

State	Rural Local Bodies	Urban Local Bodies	Disaster Management
Andhra Pradesh	16,627	12,158	6,125
Arunachal Pradesh	1,698	233	616
Assam	14,580	3,249	5,243
Bihar	51,923	9,169	13,615
Chhattisgarh	11,664	4,990	2,481
Goa	174	726	112
Gujarat	18,802	23,764	8,459
Haryana	8,270	7,834	2,922
Himachal Pradesh	3,744	435	2,682
Jharkhand	14,231	6,093	2,806
Karnataka	18,889	18,483	6,419
Kerala	3,308	16,683	1,935
Madhya Pradesh	32,033	16,016	11,697
Maharashtra	32,817	46,803	29,619
Manipur	1,262	609	259
Meghalaya	1,479	377	437
Mizoram	567	377	284
Nagaland	697	667	408
Odisha	18,715	5,078	8,900
Punjab	8,486	7,834	2,477
Rajasthan	31,467	12,680	9,211
Sikkim	218	203	455
Tamil Nadu	16,930	25,069	8,486
Telangana	9,968	11,548	2,774
Tripura	1,176	1,016	356
Uttar Pradesh	83,261	33,543	15,321
Uttarakhand	4,047	2,497	4,954
West Bengal	28,203	22,023	6,869

Sources: Reports of the 14th, 15th, and 16th Finance Commission; PRS.

Table 11: Taxes devolved to states as per Union Budget 2026-27 (in Rs crore)

State	2024-25 Actuals	2025-26 Revised	2026-27 Budgeted
Andhra Pradesh	51,564	56,374	64,362
Arunachal Pradesh	22,386	24,475	20,665
Assam	39,855	43,572	49,725
Bihar	1,28,151	1,40,105	1,51,832
Chhattisgarh	43,409	47,459	50,427
Goa	4,918	5,377	5,571
Gujarat	44,314	48,448	57,311
Haryana	13,926	15,225	20,772
Himachal Pradesh	10,575	11,562	13,950
Jharkhand	42,135	46,066	51,236
Karnataka	46,467	50,802	63,050
Kerala	24,527	26,815	36,355
Madhya Pradesh	1,00,019	1,09,348	1,12,134
Maharashtra	80,486	87,994	98,306
Manipur	9,123	9,974	9,554
Meghalaya	9,773	10,684	9,631
Mizoram	6,371	6,965	8,608
Nagaland	7,250	7,926	7,341
Odisha	57,692	63,074	67,460
Punjab	23,023	25,171	30,464
Rajasthan	76,779	83,940	90,446
Sikkim	4,944	5,405	5,113
Tamil Nadu	51,971	56,819	62,531
Telangana	26,782	29,280	33,181
Tripura	9,021	9,862	9,783
Uttar Pradesh	2,28,565	2,49,885	2,68,911
Uttarakhand	14,245	15,573	17,415
West Bengal	95,852	1,04,793	1,10,119
Total	12,74,121	13,92,971	15,26,255

Note: Actuals for 2024-25 and Revised Estimates for 2025-26 have been reported in the Union Budget after adjusting for excess or less devolution in previous years. Sources: Union Budget Documents 2026-27; PRS.

Annexure 3: Comparison of 2024-25 Budget Estimates and Actuals

The following tables compare the actuals of 2024-25 with budget estimates for that year.

Table 12: Overview of Receipts and Expenditure (in Rs crore)

Particular	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Net Receipts (1+2)	1,26,050	1,20,319	-5%
1. Revenue Receipts (a+b+c+d)	1,25,900	1,20,290	-4%
a. Own Tax Revenue	49,700	44,765	-10%
b. Own Non-Tax Revenue	18,700	17,421	-7%
c. Share in central taxes	44,000	43,844	-0.4%
d. Grants-in-aid from the Centre	13,500	14,261	6%
2. Non-Debt Capital Receipts	150	28	-81%
3. Borrowings	29,110	33,463	15%
Of which central capex loans	3,400	6,104	80%
Net Expenditure (4+5+6)	1,47,440	1,45,766	-1%
4. Revenue Expenditure	1,24,840	1,25,390	0.4%
5. Capital Outlay	22,300	20,055	-10%
6. Loans and Advances	300	322	7%
7. Debt Repayment	9,360	10,871	16%
Revenue Balance*	1,060	-5,099	-581%
Revenue Balance (as % of GSDP)	0.19%	-0.90%	
Fiscal Deficit	21,390	25,447	19%
Fiscal Deficit (as % of GSDP)	3.81%	4.50%	

Note: * (+) indicates a surplus and (-) indicates a deficit.

Source: Chhattisgarh Budget Documents of various years; PRS.

Table 13: Key Components of State's Own Tax Revenue

Head	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Land Revenue	1,200	819	-32%
Sales Tax/ VAT	9,960	6,880	-31%
State Excise	11,000	10,142	-8%
State GST	17,446	16,299	-7%
Taxes and Duties on Electricity	5,000	5,063	1%
Taxes on Vehicles	2,200	2,318	5%
Stamps Duty and Registration Fees	2,800	2,969	6%

Source: Chhattisgarh Budget Documents of various years; PRS.

Table 14: Allocation towards Key Sectors

Sector	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Welfare of SC, ST, OBC, and Minorities	1,262	555	-56%
Water Supply and Sanitation	5,437	3,733	-31%
Rural Development	7,414	5,358	-28%
Urban Development	5,296	4,245	-20%
Health and Family Welfare	10,459	8,972	-14%
Education, Sports, Arts, and Culture	25,340	21,908	-14%
Housing	8,548	7,559	-12%
Irrigation and Flood Control	2,923	2,630	-10%
Police	7,134	6,526	-9%
Transport	6,939	7,129	3%
of which Roads and Bridges	6,855	7,081	3%
Agriculture and Allied Activities	23,357	26,905	15%
Energy	7,224	9,895	37%
Social Welfare and Nutrition	8,073	12,557	56%

Source: Chhattisgarh Budget Documents of various years; PRS.