

Haryana Budget Analysis 2020-21

The Chief Minister, Mr. Manohar Lal, presented the Budget for Haryana for the financial year 2020-21 on February 28, 2020.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Haryana for 2020-21 (at current prices) is estimated to be Rs 9,39,720 crore. This is based on the estimate that the state's economy will grow at a rate of 13% from the year 2019-20. In 2019-20, GSDP is estimated to grow at a rate of 13.3% over the previous year.
- **Expenditure** for 2020-21 is estimated to be Rs 1,42,344 crore, a 10% increase over the 2019-20 revised estimate. The revised expenditure for 2019-20 is Rs 2,807 crore (2.1%) lower than the budgeted estimate.
- **Total receipts (excluding borrowings)** for 2020-21 are estimated to be Rs 94,070 crore, an increase of 11% 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 4,680 crore (5.2%).
- **Fiscal deficit** for the year 2020-21 is targeted at Rs 25,682 crore (2.73% of GSDP). The budget also estimates a **revenue deficit** of Rs 15,374 crore (1.64% of GSDP) in 2020-21, i.e. 60% of the fiscal deficit. In 2019-20, revenue deficit is estimated to increase by Rs 2,653 crore (22.1%) from the budgeted stage to the revised stage.
- Sectors such as Irrigation (65%), Agriculture and allied activities (33%), and Education (28%) saw the highest increase in allocations over the previous year. Allocation to the Energy sector saw the highest decrease (42%).

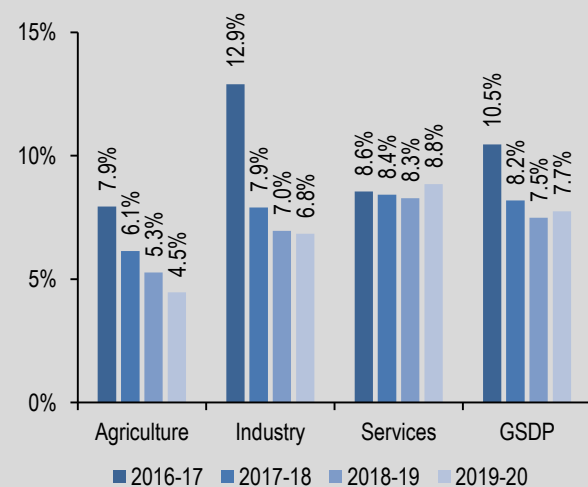
Policy Highlights

- **Subsidised electricity for agriculture-based activities:** A new category of electricity connections will be created for 'special agriculture-based activities' under which electricity will be supplied at a cost of Rs 4.75 per unit, instead of the existing Rs 7.5 per unit. This category will cover activities such as grading, packing, precooling and ripening, beekeeping, and fish farming, and also cover certain cold storage facilities.
- **Interest-free loans for farmers:** Earlier, farmers were not required to pay any interest on loans of up to Rs 1.5 lakh taken from cooperative banks. The scheme has been extended to cover loans taken by farmers from all nationalised and cooperative banks. It covers loans of an amount up to Rs 60,000 per acre (with a maximum limit of Rs 3 lakh). However, this benefit will be only available if the loans are repaid timely.
- **Education:** 4,000 play way schools will be opened in the state for children in the age group of three to five years. 500 new crèches will be opened for children of working women. Adarsh Sanskriti senior secondary schools will be set up in 98 blocks across the state. 1,000 new 'bag-free and english medium' schools will be set up in those villages of the state which have more than two government primary schools.

Haryana's Economy

- **GSDP:** Haryana's GSDP (at constant prices) is estimated to grow at a rate of 7.7% in 2019-20 over the previous year. This is higher than the 5% GDP growth rate estimated for the country.
- **Sectors:** Agriculture, Industry, and Services are estimated to contribute 16%, 33%, and 51%, respectively to the economy in 2019-20. While the agriculture and industry sectors have seen a decline in their growth in recent years, services sector continues to grow at a similar rate.
- **Unemployment:** According to the Periodic Labour Force Survey 2017-18, Haryana has an unemployment rate of 8.6%, which is higher than the all-India unemployment rate of 6.1%. The female unemployment rate in Haryana is 11.4%, which is much higher than the all-India female unemployment rate of 5.7%.

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



Note: Industry includes mining, manufacturing, and construction.
Sources: Haryana Economic Survey 2019-20; PRS.

Budget Estimates for 2020-21

- Total expenditure in 2020-21 is targeted at Rs 1,42,344 crore, which is 10% higher than the revised estimate of 2019-20. This expenditure is proposed to be met through receipts (other than borrowings) of Rs 94,070 crore (68%) and borrowings of Rs 44,439 crore (32%). Total receipts (other than borrowings) in 2020-21 is expected to be 11% higher than the 2019-20 revised estimate. In 2019-20, as per the revised figures, expenditure is estimated to decrease by Rs 2,807 crore (2.1%) in comparison to the budgeted estimate, whereas receipts (other than borrowings) are estimated to fall short by Rs 4,680 crore (5.2%).

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 | 1,10,402 | 1,32,166 | 1,29,359 | -2.1% | 1,42,344 | 10.0% |
| A. Receipts (except borrowings) | 71,306 | 89,447 | 84,767 | -5.2% | 94,070 | 11.0% |
| B. Borrowings | 34,265 | 42,767 | 41,181 | -3.7% | 44,439 | 7.9% |
| Total Receipts (A+B) | 1,05,571 | 1,32,214 | 1,25,947 | -4.7% | 1,38,509 | 10.0% |
| Revenue Deficit | 11,270 | 12,022 | 14,675 | 22.1% | 15,374 | 4.8% |
| As % of GSDP | 1.54% | 1.53% | 1.76% | | 1.64% | |
| Fiscal Deficit | 21,912 | 22,462 | 23,437 | 4.3% | 25,682 | 9.6% |
| As % of GSDP | 2.98% | 2.86% | 2.82% | | 2.73% | |
| Primary Deficit | 8,360 | 5,829 | 7,274 | 24.8% | 7,544 | 3.7% |
| As % of GSDP | 1.14% | 0.74% | 0.87% | | 0.80% | |

Note: BE indicates Budget Estimate and RE indicates Revised Estimate.

Sources: Haryana Budget Documents 2020-21 (Annual Financial Statement, Budget at a Glance); PRS.

Expenditure in 2020-21

- Capital expenditure** for 2020-21 is proposed to be Rs 37,006 crore, which is a decrease of 0.3% over the revised estimate 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.
- In 2020-21, **capital outlay** is estimated to be Rs 13,201 crore, which is 8.9% (Rs 1,288 crore) lower than the revised estimate of 2019-20. This decrease in 2020-21 is largely due to a Rs 5,190 crore decrease in allocation for providing equity capital to electricity distribution companies, which is being provided till 2019-20 under the UDAY scheme. In 2019-20, capital outlay is estimated to decrease by Rs 1,771 crore (10.9%) from the budgeted stage to the revised stage.
- Sectors receiving the highest allocation for capital outlay in 2020-21 include transport (19% of the total capital outlay), irrigation and flood control (18%), and education (13%). In 2019-20, capital outlay towards power projects is estimated to form 40% of the total capital outlay, primarily due to the UDAY scheme.
- Revenue expenditure** for 2020-21 is proposed to be Rs 1,05,338 crore, which is 14.2% higher than the revised estimate of 2019-20. Examples of revenue expenditure are subsidies, and payment of salaries, pension, and interest. Revenue expenditure forms 74% of the total expenditure in 2020-21. Rest 26% of the total expenditure comprises of capital outlay (9%), and repayment and grant of loans (17%).

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 | 33,246 | 37,924 | 37,103 | -2.2% | 37,006 | -0.3% |
| of which Capital Outlay | 15,307 | 16,260 | 14,489 | -10.9% | 13,201 | -8.9% |
| Revenue Expenditure | 77,156 | 94,242 | 92,256 | -2.1% | 1,05,338 | 14.2% |
| Total Expenditure | 1,10,402 | 1,32,166 | 1,29,359 | -2.1% | 1,42,344 | 10.0% |
| A. Debt Repayment | 17,184 | 20,257 | 21,155 | 4.4% | 22,592 | 6.8% |
| B. Interest Payments | 13,551 | 16,633 | 16,162 | -2.8% | 18,138 | 12.2% |
| Debt Servicing (A+B) | 30,735 | 36,890 | 37,318 | 1.2% | 40,729 | 9.1% |

Sources: Haryana Budget Documents 2020-21 (Annual Financial Statement); PRS.

Sector-wise Expenditure in 2020-21

The sectors listed below account for 66% of the total expenditure towards all sectors in 2020-21. A comparison of Haryana's expenditure on certain key sectors with that by the other states can be found in Annexure 1.

Table 3: Sector-wise expenditure in Haryana 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 | 13,068 | 15,346 | 15,750 | 20,169 | 28.1% | <ul style="list-style-type: none"> Rs 1,766 crore has been provided as capital outlay on education, sports, art, and culture. Rs 641 crore has been allocated for the Sarva Shiksha Abhiyan and Rs 340 crore for the Mid-Day Meal scheme. |
| Social Security and Welfare | 6,886 | 8,096 | 7,933 | 9,347 | 20.3% | <ul style="list-style-type: none"> Rs 6,069 crore has been given for pension under various social security schemes. |
| Energy | 12,948 | 13,172 | 12,884 | 7,437 | -42.3% | <ul style="list-style-type: none"> Rs 6,360 crore has been allocated for providing subsidy for rural electrification and for domestic consumers. |
| Urban Development | 4,222 | 5,903 | 5,684 | 6,549 | 15.2% | <ul style="list-style-type: none"> Rs 609 crore and Rs 1,200 crore has been given as grants to municipalities by the Union and State Finance Commissions. |
| Health and Family Welfare | 4,011 | 5,016 | 5,296 | 6,512 | 23.0% | <ul style="list-style-type: none"> Rs 737 crore has been allocated for the National Health Mission and Rs 278 crore for the Ayushman Bharat scheme. |
| Rural Development | 3,421 | 5,362 | 5,191 | 6,327 | 21.9% | <ul style="list-style-type: none"> Rs 1,264 crore and Rs 1,140 crore has been given as grants to panchayats by the Union and State Finance Commissions. Rs 860 crore has been allocated for the Haryana Gramin Vikas Yojana. |
| Agriculture and allied activities | 5,208 | 4,539 | 4,478 | 5,950 | 32.9% | <ul style="list-style-type: none"> Rs 454 crore has been allocated for management of crop residue and Rs 345 crore for the PM Fasal Bima Yojana. |
| Police | 4,131 | 5,043 | 4,959 | 5,580 | 12.5% | <ul style="list-style-type: none"> Rs 3,919 crore has been provided for expenditure on district police forces. |
| Transport | 4,558 | 5,442 | 5,012 | 5,473 | 9.2% | <ul style="list-style-type: none"> Rs 2,176 crore has been provided for expenditure on Haryana Roadways. |
| Irrigation and Flood Control | 2,745 | 3,400 | 3,048 | 5,020 | 64.7% | <ul style="list-style-type: none"> Rs 1,000 crore has been provided for creation of capital assets under the project for development of village ponds. |
| % of total expenditure | 66% | 65% | 66% | 66% | | |

Sources: Haryana Budget Documents 2020-21 (Annual Financial Statement, Detailed Demands for Grants, Budget Speech); PRS.

Committed expenditure: Committed expenditure of a state typically includes expenditure towards 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 its other expenditure priorities such as capital investment. In 2020-21, Haryana is estimated to spend Rs 54,150 crore on committed expenditure, i.e. payment of salaries, pension, and interest (equivalent to 60% of the state's revenue receipts). This implies that the state has 40% of its revenue receipts left for all other kinds of expenditure. Any additional expenditure will be met through borrowings.

In 2020-21, Rs 27,012 crore (i.e. almost half of the committed expenditure) is estimated to be spent on payment of salaries. This is 20.8% higher than the expenditure estimated towards payment of salaries in 2019-20. 30% of the revenue receipts of the state are estimated to be spent on payment of salaries in 2020-21.

Table 4: Committed expenditure for Haryana 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 | 19,259 | 21,902 | 22,360 | 2.1% | 27,012 | 20.8% |
| Pension | 8,140 | 9,000 | 9,080 | 0.9% | 9,000 | -0.9% |
| Interest | 13,551 | 16,633 | 16,162 | -2.8% | 18,138 | 12.2% |
| Committed Expenditure | 40,950 | 47,534 | 47,602 | 0.1% | 54,150 | 13.8% |

Sources: Haryana Budget Documents 2020-21 (Annual Financial Statement); PRS.

Receipts in 2020-21

- The **total revenue receipts** for 2020-21 are estimated to be Rs 89,964 crore, an increase of 16% over the revised estimate of 2019-20. Of this, Rs 67,524 crore (75% of the revenue receipts) will be raised through state's **own resources**, and Rs 22,440 crore (25% 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 is estimated to increase by 19.3% over the 2019-20 revised estimate. However, in 2019-20, devolution is estimated to decrease by 36.6% to Rs 7,112 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.
- **Non-tax revenue:** In 2020-21, the state's non-tax revenue estimate is Rs 15,428 crore, 52.2% higher than the 2019-20 revised estimate. The major sources of state's non-tax revenue are: (i) Rs 7,497 crore through service fees and other receipts of the Town and Country Planning department (Rs 4,499 crore increase from previous year), (ii) Rs 2,428 crore from Haryana Roadways, and (iii) Rs 1,000 crore from mining royalties.

Table 5: Break up of state government receipts (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 |
|-------------------------|--------------------|---------------------|--------------------|--|---------------------|--|
| State's Own Tax | 42,581 | 51,105 | 47,842 | -6.4% | 52,096 | 8.9% |
| State's Own Non-Tax | 7,976 | 10,025 | 10,135 | 1.1% | 15,428 | 52.2% |
| Share in Central Taxes | 8,255 | 11,217 | 7,112 | -36.6% | 8,485 | 19.3% |
| Grants from Centre | 7,074 | 9,873 | 12,492 | 26.5% | 13,955 | 11.7% |
| Revenue Receipts | 65,885 | 82,219 | 77,581 | -5.6% | 89,964 | 16.0% |
| Borrowings | 34,265 | 42,767 | 41,181 | -3.7% | 44,439 | 7.9% |
| Other receipts | 5,421 | 7,227 | 7,186 | -0.6% | 4,106 | -42.9% |
| Capital Receipts | 39,686 | 49,995 | 48,367 | -3.3% | 48,545 | 0.4% |
| Total Receipts | 1,05,571 | 1,32,214 | 1,25,947 | -4.7% | 1,38,509 | 10.0% |

Sources: Haryana Budget Documents 2020-21 (Annual Financial Statement, Detailed Receipts); PRS.

- **Own tax revenue:** Total own tax revenue of Haryana is estimated to be Rs 52,096 crore in 2020-21 (58% of the revenue receipts). This is 8.9% higher than the revised estimate of 2019-20. However, as per the 2019-20 revised estimate, own tax revenue is estimated to decrease by 6.4% from the budgeted estimate. The own tax-GSDP ratio is targeted at 5.5% in 2020-21, which is lower than the 2019-20 revised estimate of 5.8%. This implies that growth of own tax collections is expected to be lower than the GSDP 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 2019-20 to RE 2019-20 | 2020-21 Budgeted | % change from RE 2019-20 to BE 2020-21 |
|----------------------------------|--------------------|---------------------|--------------------|--|---------------------|--|
| State GST | 18,613 | 22,750 | 19,724 | -13.3% | 22,350 | 13.3% |
| Sales Tax/ VAT | 8,998 | 10,900 | 10,900 | 0.0% | 10,702 | -1.8% |
| State Excise | 6,042 | 7,000 | 6,700 | -4.3% | 7,500 | 11.9% |
| Stamp Duty and Registration Fees | 5,636 | 6,500 | 6,600 | 1.5% | 7,500 | 13.6% |
| GST Compensation Grants | 2,820 | 3,000 | 6,000 | 100.0% | 7,000 | 16.7% |

Sources: Haryana Budget Documents 2020-21 (Annual Financial Statement, Detailed Receipts); PRS.

- State Goods and Services Tax is the largest component of own tax revenue, and accounts for 25% of state's revenue receipts. It is expected to generate Rs 22,350 crore in 2020-21, 13.3% higher than the revised estimate of 2019-20.
- In 2020-21, the state has estimated a revenue of Rs 10,702 crore from sales tax/ VAT, which is 1.8% lower than 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.

Haryana has estimated GST compensation grants of Rs 7,000 crore for 2020-21, a 16.7% increase over the 2019-20 revised estimate. In 2019-20, it expects compensation grants of Rs 6,000 crore, which is much higher than the Rs 2,820 crore received in 2018-19. An increase in state's compensation requirement reflects a further decrease in GST revenue growth rate, as compared to the 14% growth proposed under the Act.

Deficits, Debt, and FRBM Targets for 2020-21

The Haryana Fiscal Responsibility and Budget Management (FRBM) Act, 2005 provides annual targets to progressively reduce the outstanding debt, fiscal deficit, and revenue 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. Once the revenue deficit is accounted for, only then the borrowings can be used for capital investments.

The budget estimates a revenue deficit of Rs 15,374 crore in 2020-21, which is 1.64% of GSDP. The 14th Finance Commission had recommended that states should eliminate revenue deficit. In 2019-20, revenue deficit is estimated to increase by Rs 2,653 crore (22.1%) from the budgeted stage to the revised stage.

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 debt. In 2020-21, fiscal deficit is estimated to be Rs 25,682 crore, which is 2.73% of GSDP. The estimate is within the 3% limit recommended by the 14th Finance Commission. The state's fiscal deficit estimate for 2020-21 implies that net borrowings of Rs 25,682 crore are required to meet the expenditure target for the year. Out of this amount, Rs 15,374 crore (60% of the fiscal deficit) is estimated to be used for bridging the state's revenue deficit. The rest 40% of it is estimated to be spent as capital outlay.

Outstanding debt: Outstanding debt is the accumulation of borrowings taken by the state government over the years. At the end of the year 2020-21, the state's outstanding debt is expected to be 21.1% of GSDP. This is slightly higher than the 20% of GDP limit suggested by the FRBM Review Committee (2017) for the cumulative debt of all states.

Debt Servicing: In 2020-21, Haryana is expected to spend Rs 40,729 crore on servicing its debt. This is 9.1% higher than the revised estimate for 2019-20. This includes Rs 22,592 crore towards repayment of loans, and Rs 18,138 crore towards interest payments.

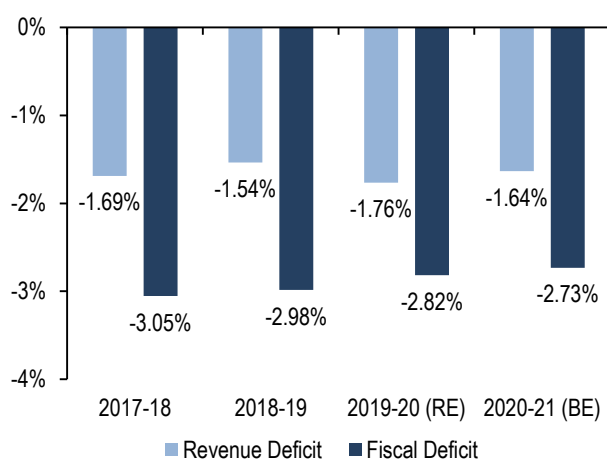
Table 7: Budget targets for deficits for Haryana in 2020-21 (% of GSDP)

| Year | Revenue Deficit (-)/Surplus (+) | Fiscal Deficit (-)/Surplus (+) | Outstanding Debt |
|--------------|---------------------------------|--------------------------------|------------------|
| 2017-18 | -1.69% | -3.05% | 22.3% |
| 2018-19 | -1.54% | -2.98% | 21.4% |
| 2019-20 (RE) | -1.76% | -2.82% | 21.3% |
| 2020-21 (BE) | -1.64% | -2.73% | 21.1% |

Sources: Haryana Budget Documents 2020-21 (MTFP Statement); PRS.

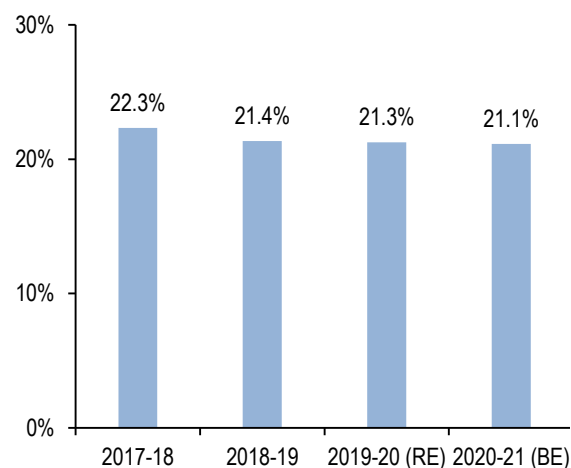
Figures 2 and 3 show the trend in deficits and outstanding debt of the state from 2017-18 to 2020-21.

Figure 2: Revenue and fiscal deficit (as % of GSDP)



Sources: Haryana Budget Documents 2020-21; PRS.

Figure 3: Outstanding debt (as % of GSDP)



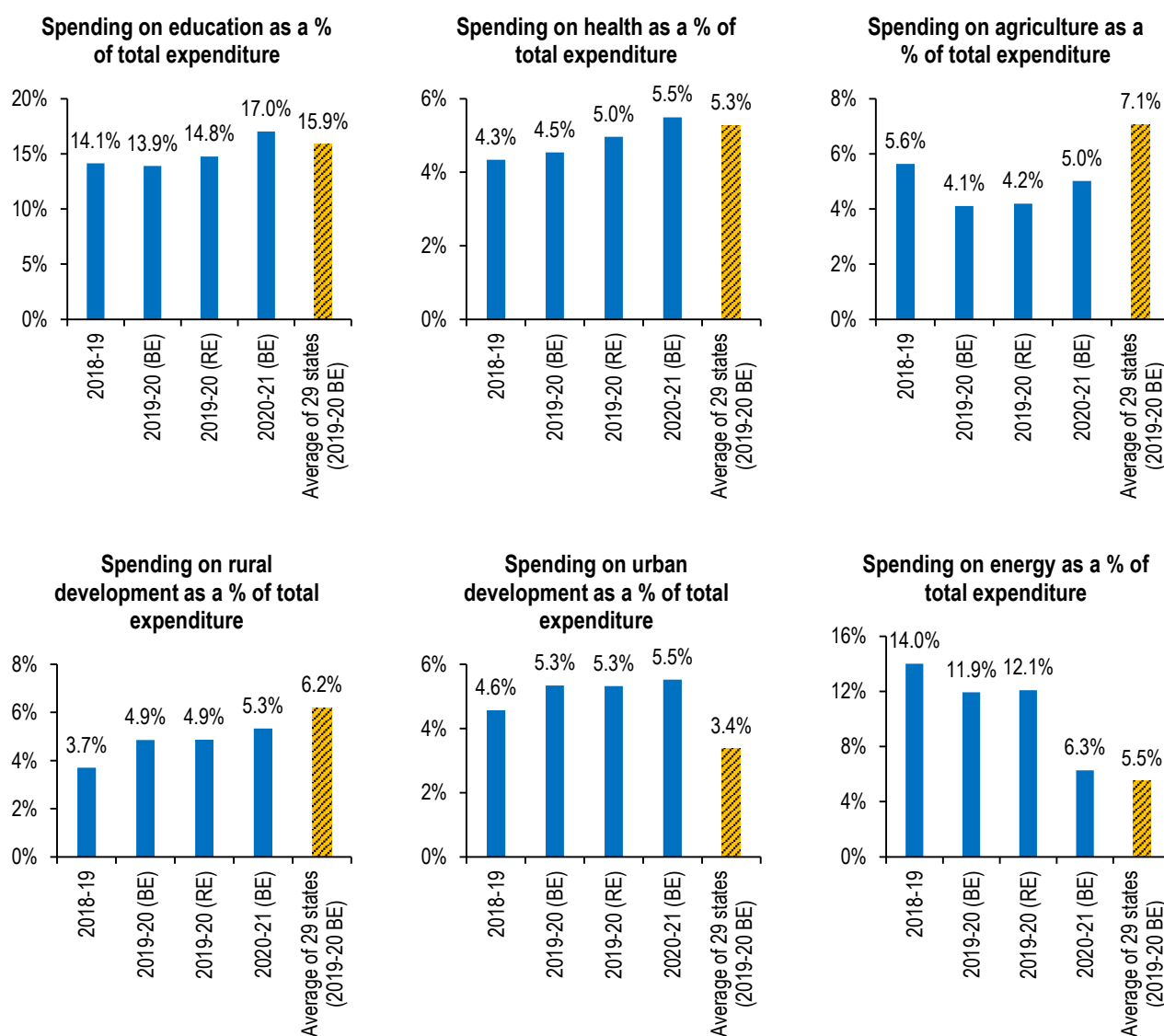
Sources: Haryana Budget Documents 2020-21; PRS.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Haryana's expenditure on six key sectors as a proportion of its total spending on all sectors. The average for a sector indicates the average expenditure in that sector by 29 states.*

- **Education:** Haryana has allocated 17% of its expenditure for education in 2020-21. This is higher than the average expenditure (15.9%) allocated for education by states (using 2019-20 BE).
- **Health:** Haryana has allocated 5.5% of its expenditure for health in 2020-21, which is marginally higher than the average allocation for health by states (5.3%).
- **Agriculture and allied activities:** The state has allocated 5% of its expenditure towards agriculture and allied activities in 2020-21. This is lower than the average allocation for agriculture by states (7.1%).
- **Rural development:** Haryana has allocated 5.3% of its expenditure for rural development in 2020-21. This is lower than the average allocation for rural development by states (6.2%).
- **Urban development:** Haryana has allocated 5.5% of its expenditure for urban development in 2020-21, which is higher than the average allocation for urban development by states (3.4%).
- **Energy:** Haryana has allocated 6.3% of its expenditure for energy in 2020-21, which is higher than the average allocation for energy by states (5.5%).



Sources: State Budget Documents 2019-20 and 2020-21 (Annual Financial Statement); PRS.

* 29 states include all states except Manipur. It also includes the Union Territory of Delhi and the 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 revenue[†], as per the recommendations of the 14th FC for 2015-20 and the 15th FC for 2020-21. The 15th FC has recommended a 0.44% share for the state in the centre's tax revenue for 2020-21 (4% lower than the 0.46% 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, Haryana will receive Rs 0.44. 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 tax revenue under the 14th and 15th Finance Commissions (2020-21)

| 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: Reports of 14th and 15th Finance Commissions (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 74,341 crore as grants to states for eliminating revenue deficit, which will not be provided to Haryana, and (ii) Rs 90,000 crore as grants to local bodies, of which Haryana will receive Rs 1,873 crore (this consists of Rs 1,264 crore for rural local bodies and Rs 609 crore for urban local bodies).

[†] 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.