

Uttar Pradesh Budget Analysis 2020-21

The Finance Minister, Mr. Suresh Kumar Khanna, presented the Budget for Uttar Pradesh for the financial year 2020-21 on February 18, 2020.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Uttar Pradesh for 2020-21 (at current prices) is estimated to be Rs 17,91,263 crore. This is based on the estimate that the state's economy will grow at a rate of 6% from the year 2019-20. In 2019-20, GSDP is estimated to grow at a rate of 14% over the previous year.
- **Expenditure** for 2020-21 is estimated to be Rs 5,12,861 crore, a 13.5% increase over the 2019-20 revised estimate. The revised expenditure for 2019-20 is Rs 27,873 crore (5.8%) lower than the budgeted estimate.
- **Total receipts (excluding borrowings)** for 2020-21 are estimated to be Rs 4,24,768 crore, an increase of 13% 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 21,469 crore (5.4%).
- **Fiscal deficit** for the year 2020-21 is targeted at Rs 53,195 crore (2.97% of GSDP). In 2019-20, as per the revised figures, it is estimated to increase by Rs 3,494 crore to 2.98% of GSDP, as compared to the budgeted 2.97% of GSDP. The budget estimates a Rs 27,451 crore **revenue surplus** (1.53% of GSDP) in 2020-21.
- Sectors such as Housing and Urban Development (26%), Police (19%), and Health and Family Welfare (16%) saw the highest increase in allocations. Allocation to the Energy sector (15%) saw the highest decrease.

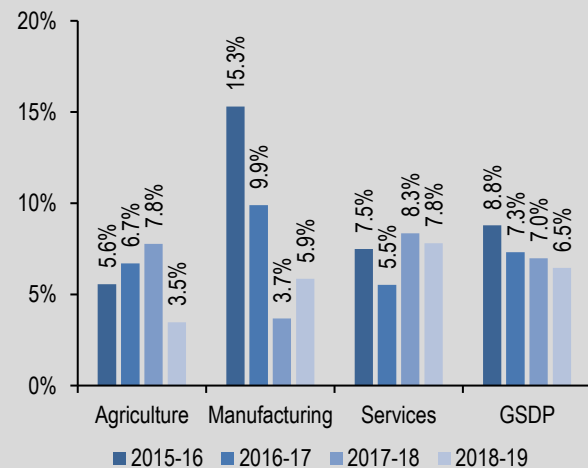
Policy Highlights

- **Apprenticeship scheme:** A new scheme has been proposed to encourage youth to work as apprentices in industries by providing them apprenticeships, along with a monthly stipend. Of the total monthly stipend that will be provided, Rs 1,500 will be borne by the central government, Rs 1,000 will be borne by the state government, and the rest will be borne by the employer. Rs 100 crore has been proposed for the scheme.
- **YUVA hubs:** A new scheme, Yuva Udyamita Vikas Abhiyaan, has been proposed with the aim of making more than one lakh young trained persons self-reliant. YUVA hubs will be set up in all districts to provide financial and operational assistance to startups for a one-year period, starting from the planning stage. Rs 50 crore has been proposed to set up these hubs. The YUVA hubs will also implement, in an integrated manner, all the self-employment schemes for the youth, having a total allocation of nearly Rs 1,200 crore.
- **State NITI Aayog:** A State NITI Aayog will be constituted to replace the existing State Planning Commission. The State NITI Aayog will prepare a road map for integrated and sustainable development of the state. A mechanism will be developed for preparation and consolidation of plans at the district level.

Uttar Pradesh's Economy

- **GSDP:** Uttar Pradesh's GSDP (at constant prices) has grown at a rate of 6.5% in 2018-19 over the previous year, consistently declining from an 8.8% growth rate seen in 2015-16.
- **Sectors:** Agriculture, Manufacturing, and Services contributed 24%, 26%, and 50%, respectively to the state's economy in 2018-19. In comparison, their contribution to the country's economy was 17%, 29%, and 54%, respectively.
- Agriculture's growth rate increased from 5.6% in 2015-16 to 7.8% in 2017-18, with a decline to 3.5% in 2018-19. Manufacturing and Services grew at 5.9% and 7.8%, respectively in 2018-19.
- **Unemployment:** According to the Periodic Labour Force Survey 2017-18, Uttar Pradesh has an unemployment rate of 6.4%, which is higher than the all-India unemployment rate of 6.1%.

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



Note: Agriculture includes other primary activities such as mining. Sources: Central Statistics Office, MOSPI, PRS.

Budget Estimates for 2020-21

- Total expenditure in 2020-21 is targeted at Rs 5,12,861 crore, which is 13.5% higher than the revised estimate of 2019-20. This expenditure is proposed to be met through receipts (other than borrowings) of Rs 4,24,768 crore (85%) and borrowings of Rs 75,791 crore (15%). Total receipts (other than borrowings) in 2020-21 is expected to be 13% higher than the 2019-20 revised estimate. In 2019-20, as per the revised figures, expenditure is estimated to decrease by Rs 27,873 crore (5.8%) in comparison to the budgeted estimate, whereas receipts (other than borrowings) are estimated to fall short by Rs 21,469 crore (5.4%).

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	3,91,211	4,79,701	4,51,828	-5.8%	5,12,861	13.5%
A. Receipts (except borrowings)	3,35,291	3,97,416	3,75,947	-5.4%	4,24,768	13.0%
B. Borrowings	51,595	73,268	63,268	-13.6%	75,791	19.8%
Total Receipts (A+B)	3,86,886	4,70,684	4,39,216	-6.7%	5,00,559	14.0%
Revenue Surplus	28,250	27,777	26,282	-5.4%	27,451	4.4%
As % of GSDP	1.91%	1.76%	1.56%		1.53%	
Fiscal Deficit	35,203	46,911	50,405	7.4%	53,195	5.5%
As % of GSDP	2.38%	2.97%	2.98%		2.97%	
Primary Deficit	3,161	11,537	15,842	37.3%	15,104	-4.7%
As % of GSDP	0.21%	0.73%	0.94%		0.84%	

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

Sources: Uttar Pradesh Budget Documents 2020-21 (Annual Financial Statement, MTFP Statement); PRS.

Expenditure in 2020-21

- Capital expenditure** for 2020-21 is proposed to be Rs 1,17,744 crore, which is an increase of 9.2% 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 81,209 crore, which is 2.8% higher than the revised estimate of 2019-20. Sectors receiving the highest allocation for capital outlay in 2020-21 include transport (30% of the total capital outlay), energy (14%), and housing and urban development (11%).
- Revenue expenditure** for 2020-21 is proposed to be Rs 3,95,117 crore, which is 14.9% higher than the revised estimate of 2019-20. Examples of revenue expenditure are subsidies, and payment of salaries, pension, and interest.
- Revenue expenditure forms 77% of the total expenditure in 2020-21. Rest 23% of the total expenditure comprises of capital outlay (16%), and repayment and grant of loans (7%).

Subsidies: In 2020-21, subsidies provided by the state are estimated to cost Rs 16,726 crore, a 5.4% increase over the revised estimate of 2019-20. Of this, Rs 9,050 crore (54%) has been allocated for power subsidy. Another Rs 2,906 crore (17%) has been allocated to provide various subsidies in agriculture.

In 2019-20, the state's expenditure on subsidies is estimated to increase from Rs 14,849 crore at the budgeted stage to Rs 15,874 crore at the revised stage (an increase of 6.9%). This is primarily due to a Rs 1,000 crore increase in power subsidy.

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	89,483	1,15,744	1,07,845	-6.8%	1,17,744	9.2%
of which Capital Outlay	62,463	77,641	79,011	1.8%	81,209	2.8%
Revenue Expenditure	3,01,728	3,63,957	3,43,983	-5.5%	3,95,117	14.9%
Total Expenditure	3,91,211	4,79,701	4,51,828	-5.8%	5,12,861	13.5%
A. Debt Repayment	20,717	35,374	25,476	-28.0%	34,897	37.0%
B. Interest Payments	32,042	35,374	34,563	-2.3%	38,091	10.2%
Debt Servicing (A+B)	52,759	70,748	60,038	-15.1%	72,989	21.6%

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

Sector-wise Expenditure in 2020-21

The sectors listed below account for **61%** of the total expenditure towards all sectors in 2020-21. A comparison of Uttar Pradesh's expenditure on certain key sectors with that by the other states can be found in Annexure 1.

Table 3: Sector-wise expenditure in Uttar Pradesh 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	48,650	62,938	57,115	64,805	13.5%	<ul style="list-style-type: none"> Rs 18,363 crore has been allocated for Samagra Shiksha Abhiyan and Rs 2,660 crore for the Mid-Day Meal scheme.
Transport	26,532	27,661	29,092	33,152	14.0%	<ul style="list-style-type: none"> Rs 2,000 crore each has been allocated for the Ganga Expressway and the Noida International Greenfield Airport at Jewar.
Rural Development	29,315	30,277	29,836	31,402	5.3%	<ul style="list-style-type: none"> Rs 6,240 crore has been allocated for the PM Awas Yojana (Rural), Rs 5,791 crore for the Swachh Bharat Mission (Rural), and Rs 4,800 crore for MGNREGS.
Housing and Urban Development	11,206	23,513	22,572	28,349	25.6%	<ul style="list-style-type: none"> Rs 8,241 crore has been allocated for the PM Awas Yojana (Urban), Rs 2,200 crore for the AMRUT scheme, and Rs 2,000 crore for the Smart Cities Mission. Rs 4,695 crore of grants has been given by Finance Commission for urban local bodies.
Police	16,991	23,619	22,119	26,395	19.3%	<ul style="list-style-type: none"> Rs 18,772 crore has been provided for expenditure on district police forces.
Health and Family Welfare	18,102	23,884	22,553	26,266	16.5%	<ul style="list-style-type: none"> Rs 3,845 crore has been allocated for the National Rural Health Mission.
Social Security and Welfare	12,826	21,937	20,723	23,438	13.1%	<ul style="list-style-type: none"> Rs 3,578 crore of expenditure is planned from the State Disaster Response Fund.
Energy	28,764	26,503	27,567	23,425	-15.0%	<ul style="list-style-type: none"> Rs 9,050 crore has been allocated for providing power subsidy.
Irrigation and Flood Control	12,301	18,690	18,428	19,137	3.8%	<ul style="list-style-type: none"> Rs 1,736 crore and Rs 1,554 crore have been allocated for the Madhya Ganga and Saryu canal projects, respectively.
Agriculture and allied activities	15,077	12,333	12,102	12,682	4.8%	<ul style="list-style-type: none"> Rs 1,200 crore has been provided for payment of electricity dues of farmers.
% of total expenditure	60%	61%	62%	61%		

Sources: Uttar Pradesh 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, Uttar Pradesh is estimated to spend Rs 2,24,561 crore on committed expenditure, i.e. payment of salaries, pension, and interest (equivalent to 53% of the state's revenue receipts). This implies that the state has 47% of its revenue receipts remaining for all other kinds of expenditure. Any additional expenditure will be met through borrowings. On average, 50% of the revenue receipts of a state is spent on committed expenditure.

Typically, committed expenditure is inflexible in nature with a limited scope for any change during the year. However, the state's expenditure on salaries has seen a cut from the budgeted stage to the final stage. In 2018-19, Rs 90,263 crore was spent on salaries which is Rs 13,001 crore (13%) less than the budgeted estimate. In 2019-20, as per the revised figures, the expenditure on salaries is estimated to decrease by Rs 9,669 crore (8%).

Table 4: Committed expenditure for Uttar Pradesh 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	90,263	1,17,779	1,08,111	-8.2%	1,24,408	15.1%
Pension	44,024	53,134	55,005	3.5%	62,062	12.8%
Interest	32,042	35,374	34,563	-2.3%	38,091	10.2%
Committed Expenditure	1,66,329	2,06,288	1,97,678	-4.2%	2,24,561	13.6%

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

Receipts in 2020-21

- The **total revenue receipts** for 2020-21 are estimated to be Rs 4,22,568 crore, an increase of 14.1% over the revised estimate of 2019-20. Of this, Rs 1,89,592 crore (45% of the revenue receipts) will be raised through state's **own resources**, and Rs 2,32,976 crore (55% 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 13% over the 2019-20 revised estimate. However, in 2019-20, devolution is estimated to decrease by 11.5% to Rs 1,35,312 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, particularly the revised share of Uttar Pradesh and the other states in central government's tax revenue.

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*	1,20,122	1,33,807	1,27,670	-4.6%	1,58,413	24.1%
State's Own Non-Tax	30,101	30,633	31,376	2.4%	31,179	-0.6%
Share in Central Taxes	1,36,766	1,52,863	1,35,312	-11.5%	1,52,863	13.0%
Grants from Centre*	42,988	74,432	75,908	2.0%	80,112	5.5%
Revenue Receipts	3,29,978	3,91,734	3,70,265	-5.5%	4,22,568	14.1%
Borrowings	51,595	73,268	63,268	-13.6%	75,791	19.8%
Other receipts	5,313	5,682	5,682	0.0%	2,200	-61.3%
Capital Receipts	56,909	78,950	68,950	-12.7%	77,991	13.1%
Total Receipts	3,86,886	4,70,684	4,39,216	-6.7%	5,00,559	14.0%

Note: *State's Own Tax and Grants from Centre figures have been adjusted to account for GST compensation grants as Grants from Centre. Sources: Uttar Pradesh Budget Documents 2020-21 (Annual Financial Statement, Detailed Receipts); PRS.

- **Own tax revenue:** Total own tax revenue of Uttar Pradesh is estimated to be Rs 1,58,413 crore in 2020-21 (37% of the revenue receipts). This is 24.1% higher than the revised estimate of 2019-20. The own tax to GSDP ratio is targeted at 8.8% in 2020-21, which is much higher than the revised estimate of 7.6% in 2019-20. This implies that growth in state's tax collections is expected to be higher than the GSDP growth rate.

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*	46,108	46,611	46,611	0.0%	55,673	19.4%
Sales Tax/ VAT	23,798	24,660	22,356	-9.3%	28,287	26.5%
State Excise	23,927	31,517	29,403	-6.7%	37,500	27.5%
Stamp Duty and Registration Fees	15,733	19,179	17,963	-6.3%	23,197	29.1%
GST Compensation Grants	308	6,369	6,369	0.0%	7,608	19.4%

Note: *State GST figures have been adjusted to account for GST compensation grants as grants from centre (and not state GST revenue). Sources: Uttar Pradesh Budget Documents 2020-21 (Annual Financial Statement, Detailed Receipts); PRS.

- State Goods and Services Tax (SGST) is the largest component of tax revenue of the state. It is expected to generate Rs 55,673 crore in 2020-21. This is a 19.4% increase over the revised estimate of 2019-20. SGST comprises 13.2% of the revenue receipts estimated for 2020-21.
- In 2020-21, the state is expected to generate Rs 37,500 crore from state excise. This is a 27.5% increase over the revised estimate of 2019-20.
- In 2020-21, the state is expected to generate Rs 28,287 crore through sales tax/ VAT (26.5% increase), and Rs 23,197 crore through stamp duty and registration fees (29.1% increase).

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.

Uttar Pradesh has estimated GST compensation grants of Rs 7,608 crore for 2020-21, a 19.4% increase over the 2019-20 revised estimate. In 2019-20, it expects compensation grants of Rs 6,369 crore, which is much higher than the Rs 308 crore received in 2018-19. An increase in compensation requirement of the state 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 Uttar Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, 2004 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. A revenue surplus, on the other hand, implies that revenue receipts are expected to be higher than revenue expenditure. It provides surplus funds to the state which can be used for capital investments or repayment of loans. Note that revenue surplus over a long-term period may also indicate inadequate revenue expenditure by the state.

The budget estimates a revenue surplus of Rs 27,451 crore in 2020-21, which is 1.53% of GSDP. This is higher than the Rs 26,282 crore revenue surplus estimated for 2019-20, which is 1.56% of GSDP. This implies that the state's revenue balance follows the 14th Finance Commission's recommendation of eliminating revenue deficit.

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 53,195 crore, which is 2.97% of GSDP. The estimate is within the 3% limit recommended by the 14th Finance Commission. In 2019-20, fiscal deficit is estimated to be Rs 50,405 crore (2.98% of GSDP), which is 43% higher than the fiscal deficit of Rs 35,203 crore in 2018-19 (2.38% of GSDP).

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 28.8% of GSDP. This is higher than the limit of 20% of GDP suggested by the FRBM Review Committee (2017) for the cumulative debt of all states.

Debt Servicing: In 2020-21, Uttar Pradesh is expected to spend Rs 72,989 crore on servicing its debt. This is 21.6% higher than the revised estimate for 2019-20. This includes Rs 34,897 crore towards repayment of loans, and Rs 38,091 crore towards interest payments.

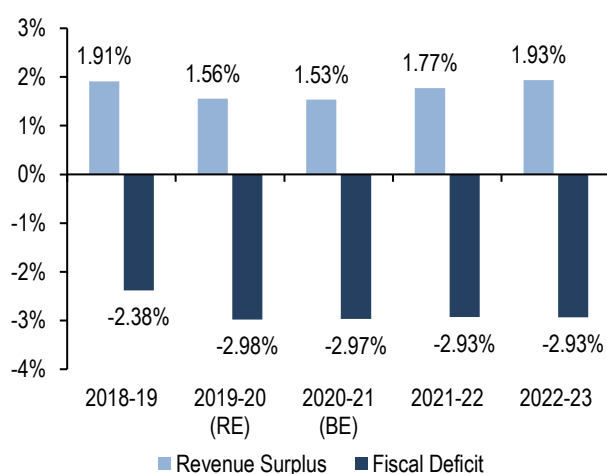
Table 7: Budget targets for deficits for Uttar Pradesh in 2020-21 (% of GSDP)

Year	Revenue Deficit (-)/Surplus (+)	Fiscal Deficit (-)/Surplus (+)	Outstanding Debt
2018-19	1.91%	-2.38%	30.2%
2019-20 (RE)	1.56%	-2.98%	28.2%
2020-21 (BE)	1.53%	-2.97%	28.8%
2021-22	1.77%	-2.93%	28.8%
2022-23	1.93%	-2.93%	28.7%

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

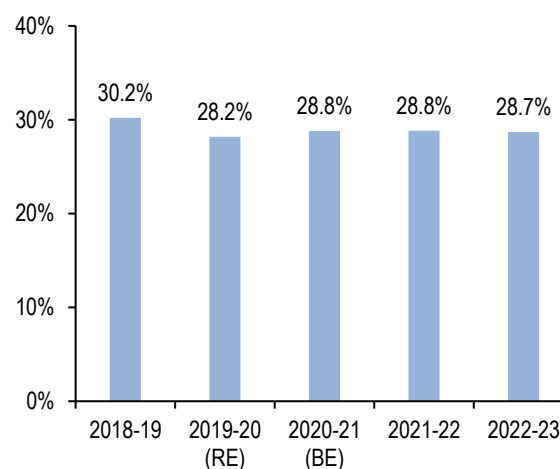
Figures 2 and 3 show the trend in deficits and outstanding debt of the state from 2018-19 to 2022-23.

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



Sources: Uttar Pradesh Budget Documents 2020-21; PRS.

Figure 3: Outstanding debt (as % of GSDP)



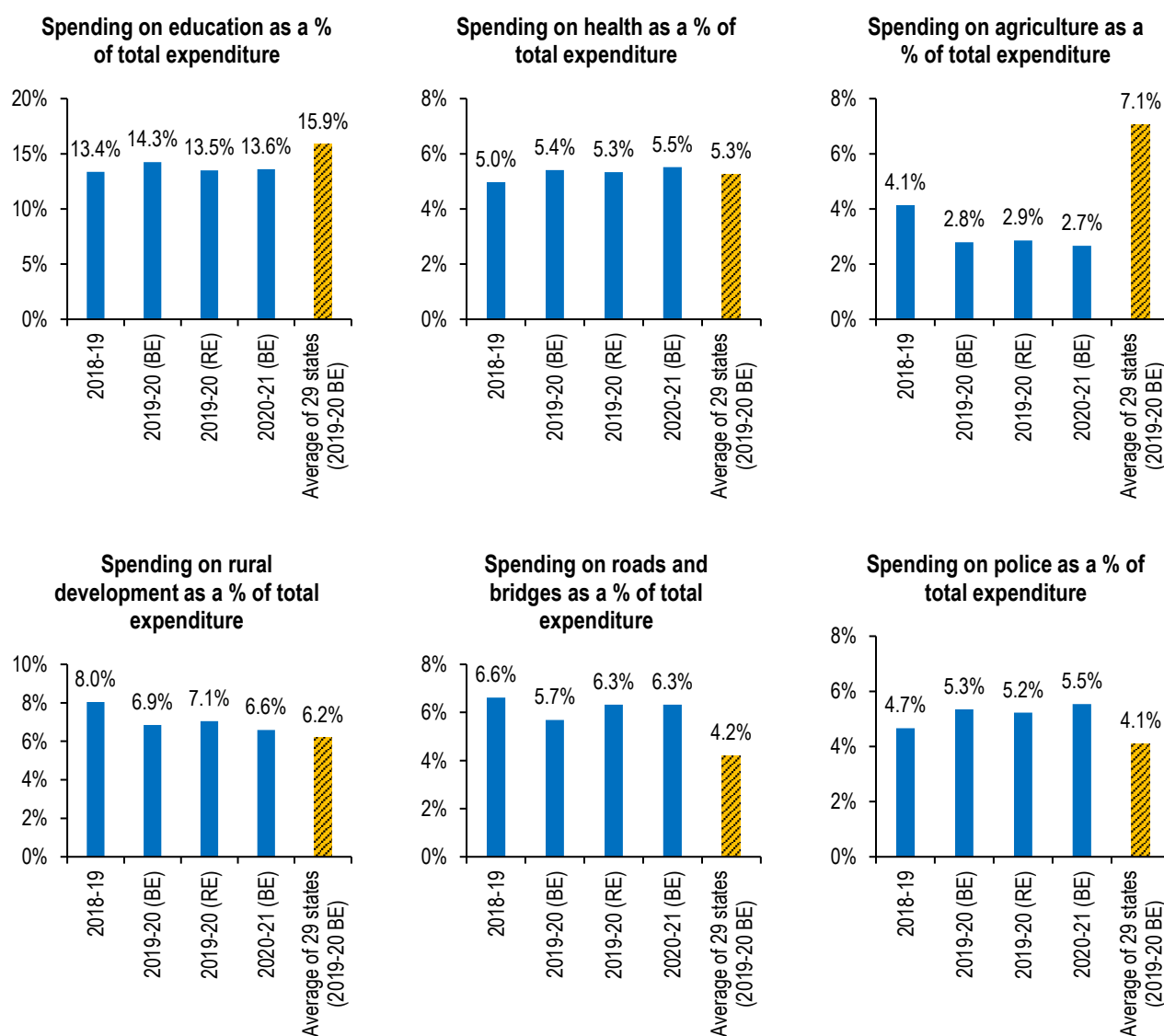
Sources: Uttar Pradesh Budget Documents 2020-21; PRS.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Uttar Pradesh'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:** Uttar Pradesh has allocated 13.6% of its expenditure for education in 2020-21. This is much lower than the average expenditure (15.9%) allocated for education by states (using 2019-20 BE).
- **Health:** Uttar Pradesh 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 2.7% of its expenditure towards agriculture and allied activities in 2020-21. This is significantly lower than the average allocation by states (7.1%).
- **Rural development:** Uttar Pradesh has allocated 6.6% of its expenditure for rural development in 2020-21. This is higher than the average allocation for rural development by states (6.2%).
- **Roads and bridges:** Uttar Pradesh has allocated 6.3% of its expenditure for roads and bridges in 2020-21, which is much higher than the average allocation for roads and bridges by states (4.2%).
- **Police:** Uttar Pradesh has allocated 5.5% of its expenditure for police in 2020-21, which is higher than the average allocation for police by states (4.1%).



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 7.35% share for the state in the centre's tax revenue for 2020-21 (lower than the 7.54% 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, Uttar Pradesh will receive Rs 7.35. 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 Uttar Pradesh, and (ii) Rs 90,000 crore as grants to local bodies, of which Uttar Pradesh will receive Rs 14,447 crore (this consists of Rs 9,752 crore for rural local bodies and Rs 4,695 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.