

Himachal Pradesh Budget Analysis 2022-23

The Chief Minister of Himachal Pradesh, Mr. Jai Ram Thakur, presented the Budget for the state for the financial year 2022-23 on March 4, 2022.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of the state for 2022-23 (at current prices) is projected to be Rs 1,92,690 crore. This is a growth of 10% over the revised estimate of GSDP for 2021-22 (Rs 1,75,173 crore). In 2021-22, GSDP is estimated to grow at 12% over the previous year (at current prices).
- **Expenditure (excluding debt repayment)** in 2022-23 is estimated to be Rs 46,023 crore, a 4% increase over the revised estimates of 2021-22 (Rs 44,447 crore). In addition, debt of Rs 5,342 crore will be repaid by the state in 2022-23. In 2021-22, expenditure (excluding debt repayment) is estimated to be 1% lower than the budget estimate.
- **Receipts (excluding borrowings)** for 2022-23 are estimated to be Rs 36,420 crore, a decrease of 3% from the revised estimates of 2021-22 (Rs 37,356 crore). In 2021-22, receipts (excluding borrowings) are estimated to be 1% higher than the budget estimate (Rs 37,069 crore).
- **Fiscal deficit** for 2022-23 is targeted at Rs 9,602 crore (4.98% of GSDP). In 2021-22, as per the revised estimates, fiscal deficit is expected to be 4.05% of GSDP, lower than the budget estimate of 4.52% of GSDP.
- **Revenue deficit** for 2022-23 is estimated to be Rs 3,903 crore, which is 2.03% of the GSDP. In 2021-22, the state is estimated to observe a revenue surplus of 0.16% of GSDP, as compared to a revenue deficit of 0.85% of GSDP estimated at the budget stage.

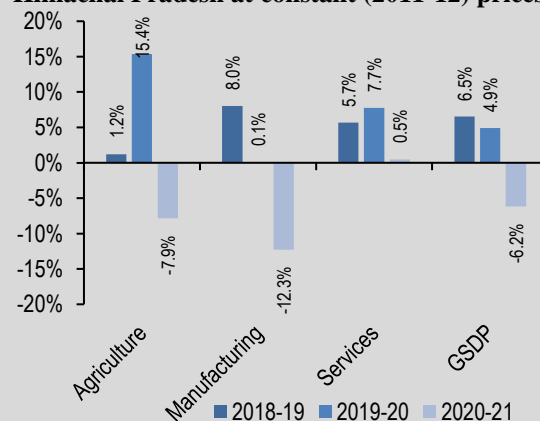
Policy Highlights

- **Social Security:** The age limit for old age pension, irrespective of income will be reduced to 60 years for everyone. This will increase the number of beneficiaries entitled to old age pension.
- **Education:** The Shreshth Shiksha Gunvatta Protsahan Yojana will be introduced. Under this scheme, government schools will be ranked on the basis of their learning outcomes. The top three schools of the state and each district will be given cash awards under the scheme.
- **Promoting use of drones:** The Governance and Reforms Using Drones (GARUD) scheme will be launched to promote drones and drone flying schools. Under the scheme, four flying schools will be set up in 2022-23 for drone training.

Himachal Pradesh's Economy

- **GSDP:** Himachal Pradesh's GSDP (at constant prices) saw a negative growth of 6.2% in 2020-21. In comparison, national GDP registered a negative growth of 6.6% in 2020-21. In 2020-21, the manufacturing sector of Himachal Pradesh witnessed a contraction of 12.3% whereas the agriculture sector contracted by 7.9%.
- **Sectors:** In 2020-21, at current prices, agriculture, manufacturing, and services sectors contributed to 14%, 40%, and 46% of the economy, respectively.
- **Per capita GSDP:** The per capita GSDP of Himachal Pradesh in 2020-21 (at current prices) was Rs 2,12,262; 4.5% lower than the corresponding figure in 2019-20 (Rs 2,22,214). The per capita GDP of Himachal Pradesh in 2020-21 (at current prices) was significantly higher than the per capita GDP at the national level (Rs 1,46,087 at current prices).

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



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

Budget Estimates for 2022-23

- **Expenditure (excluding debt repayment)** in 2022-23 is targeted at Rs 46,023 crore. This is an increase of 4% over the revised estimate of 2021-22 (Rs 44,447 crore). This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 36,420 crore and **net borrowings** of Rs 7,188 crore. Receipts (excluding borrowings) for 2022-23 are expected to register a decrease of 3% over the revised estimate of 2021-22. In 2021-22, receipts are estimated to be 1% higher than the budget estimates.
- In 2022-23, the state is estimated to observe a **revenue deficit** of Rs 3,903 crore, which is 2.03% of its GSDP. In comparison, in 2021-22, the state is expected to observe a revenue surplus of Rs 278 crore (0.16% of GSDP).
- **Fiscal deficit** in 2022-23 is estimated to be 4.98% of GSDP which is higher than the limit of 4% of GSDP permitted by the central government as per the Union Budget 2022-23 (of which, 0.5% of GSDP will be made available upon undertaking power sector reforms). In 2021-22, the state has estimated a fiscal deficit of 4.05% of GSDP, lower than the limit of 4.5% of GSDP permitted by the central government (of which, 0.5% of GSDP becomes available upon undertaking power sector reforms).

Table 1: Budget 2022-23 - Key figures (in Rs crore)

Items	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	% change from BE 2021-22 to RE 2021-22	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23
Total Expenditure	50,305	50,192	48,834	-3%	51,365	5%
(-) Repayment of debt	11,141	5,334	4,387	-18%	5,342	22%
Net Expenditure (E)	39,164	44,858	44,447	-1%	46,023	4%
Total Receipts	50,213	48,800	48,876	0.2%	48,950	0.2%
(-) Borrowings	16,749	11,731	11,520	-2%	12,530	9%
Net Receipts (R)	33,464	37,069	37,356	1%	36,420	-3%
Fiscal Deficit (E-R)	5,700	7,789	7,090	-9%	9,602	35%
as % of GSDP	3.64%	4.52%	4.05%		4.98%	
Revenue Balance*	-97	-1,463	278	-119%	-3,903	-1504%
as % of GSDP	-0.06%	-0.85%	0.16%		-2.03%	
Primary Deficit	1,228	2,772	2,286	-18%	4,498	97%
as % of GSDP	0.78%	1.61%	1.30%		2.33%	

Note: *Negative sign indicates a deficit; positive sign indicates a surplus. BE is Budget Estimates; RE is Revised Estimates.

Sources: Himachal Pradesh Budget Documents 2022-23; Himachal Pradesh Economic Survey 2021-22; PRS.

Expenditure in 2022-23

- **Revenue expenditure** in 2022-23 is estimated to be Rs 40,279 crore, which is an increase of 9% over the revised estimate of 2021-22 (Rs 37,034 crore). This expenditure includes the payment of salaries, pensions, interest, and subsidies. In 2021-22, as per the revised estimates, revenue expenditure is estimated to be 4% lower than the budget estimate.
- **Capital outlay** in 2022-23 is estimated to be Rs 5,647 crore, which is a decrease of 20% over the revised estimate of 2021-22. Capital outlay comprises expenditure towards creation of assets. This includes expenditure on building schools, hospitals, and roads and bridges. In 2021-22, capital outlay is estimated to be 18% higher than the budget estimate.

Fiscal space for capital outlay

The Economic Survey of Himachal Pradesh (2021-22) observed that the state's tax to GSDP ratio is low. The government faces the challenge of providing sufficient funds for investment and infrastructure expansion while maintaining fiscal discipline. Note that in 2022-23, the fiscal deficit is estimated to be 4.98% of GSDP. It is over the limit of 4% of GSDP permitted by the central government in 2022-23 as per the Union Budget. The Survey noted that the state spends substantial amount of its expenditure on revenue expenditure. In 2022-23, revenue expenditure is estimated to be 88% of the total expenditure (excluding debt repayment). The Survey observed an increase in spending on committed expenditure (salaries, pension, and interest). In the last five years, the share of committed expenditure has been between 65% and 70% of revenue receipts. Further, this share is expected to increase to 87% in 2025-26.

Table 2: Expenditure Budget 2022-23 (in Rs crore)

Items	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	% change from BE 2021-22 to RE 2021-22	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23
Revenue Expenditure	33,535	38,491	37,034	-4%	40,279	9%
Capital Outlay	5,309	6,013	7,099	18%	5,647	-20%
Loans given by the state	320	354	314	-11%	97	-69%
Net Expenditure	39,164	44,858	44,447	-1%	46,023	4%

Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, and interest. Allocation of a large portion of the budget towards committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as developmental schemes and capital outlay. In 2022-23, Himachal Pradesh is estimated to spend Rs 28,058 crore on committed expenditure items, which is **77% of its revenue receipts**. This comprises spending on salaries (42% of revenue receipts), pension (21%), and interest payments (14%). Committed expenditure in 2022-23 is estimated to increase by 14% over the revised estimate of 2021-22. Spending on pension is estimated to increase by 20% and spending on salaries and interest is estimated to increase by 14% and 6%, respectively.

Table 3: Committed Expenditure in 2022-23 (in Rs crore)

Committed Expenditure	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	% change from BE 2021-22 to RE 2021-22	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23
Salaries	12,149	14,403	13,273	-8%	15,163	14%
Pension	6,088	7,082	6,500	-8%	7,790	20%
Interest	4,472	5,018	4,805	-4%	5,105	6%
Committed Expenditure	22,709	26,503	24,578	-7%	28,058	14%

Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

Sector-wise expenditure: The sectors listed below account for **60%** of the total expenditure on sectors by the state in 2022-23. A comparison of Himachal Pradesh's expenditure on the key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Himachal Pradesh Budget 2022-23 (in Rs crore)

Sector	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23	Budget Provisions 2022-23 BE
Education, Sports, Arts, and Culture	6,700	8,272	7,862	8,669	10%	<ul style="list-style-type: none"> Rs 314 crore has been allocated towards Sarv Shiksha Abhiyaan. Mid-day meal scheme has been allocated Rs 130 crore.
Roads and Bridges	3,852	4,046	3,337	3,958	19%	<ul style="list-style-type: none"> Capital outlay of Rs 2,013 crore has been proposed for the construction of roads and bridges.
Health and Family Welfare	2,497	2,976	3,185	3,032	-5%	<ul style="list-style-type: none"> National Rural Health Mission has been allocated Rs 344 crore. Capital outlay on medical and public health is estimated at Rs 155 crore.
Agriculture and allied activities	2,481	2,672	2,895	2,709	-6%	<ul style="list-style-type: none"> Rs 159 crore is allocated for food subsidies.
Social Welfare and Nutrition	1,959	2,128	2,128	2,300	8%	<ul style="list-style-type: none"> Rs 716 crore has been allocated to pension under social security scheme. Integrated child care services have been allocated Rs 237 crore.
Water Supply and Sanitation	2,097	2,243	2,397	1,850	-23%	<ul style="list-style-type: none"> Rs 421 crore has been allocated towards the urban water supply programme.
Rural Development	1,408	1,377	1,465	1,627	11%	<ul style="list-style-type: none"> Rs 262 crore has been allocated towards MGNREGS. Rs 109 crore has been allocated towards Swarnajayanti Gram Swarojgar Yojana.
Police	1,214	1,527	1,549	1,593	3%	<ul style="list-style-type: none"> District police has been allocated Rs 820 crore.
Irrigation and Flood Control	783	900	913	935	2%	<ul style="list-style-type: none"> Rs 770 crore has been allocated towards minor irrigation.
Urban Development	829	728	853	734	-14%	<ul style="list-style-type: none"> Smart City Mission has been allocated Rs 75 crore. Rs 26 crore has been allocated to PMAY-Urban.
% of total expenditure on all sectors	61%	60%	60%	60%	3%	

Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

Receipts in 2022-23

- **Total revenue receipts** for 2022-23 are estimated to be Rs 36,375 crore, a decrease of 3% over the revised estimate of 2021-22. Of this, Rs 13,651 crore (38%) will be raised by the state through its **own resources** (tax and non-tax revenue), and Rs 22,725 crore (62%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (19% of revenue receipts) and grants (44% of revenue receipts).
- **Devolution:** In 2022-23, the state estimates to receive Rs 6,778 crore in the form of share in central taxes, an increase of 10% over the revised estimates of 2021-22.
- **State's own tax revenue:** In 2022-23, total own tax revenue of the state is estimated to be Rs 10,881 crore, an increase of 11% over the revised estimate of 2021-22. State's own tax revenue as a percentage of GSDP is estimated to rise from 5.2% of GSDP in 2020-21 (as per actuals) to 5.6% of GSDP in 2022-23 (as per budget estimate). In 2021-22, own tax as percentage of GSDP has been revised to 5.6% of GSDP as compared to the budget estimate of 5.4% of GSDP.
- **State's non-tax revenue:** In 2022-23, the state is estimated to earn Rs 2,769 crore in the form of state's own non-tax revenue, a 6% increase over the revised estimates of 2021-22. In 2021-22, state's own non-tax revenue is estimated to register a decrease of 5% over the budget estimates.

Table 5: Break-up of the state government's receipts (in Rs crore)

Items	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	% change from BE 2021-22 to RE 2021-22	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23
State's Own Tax	8,083	9,282	9,770	5%	10,881	11%
State's Own Non-Tax	2,188	2,754	2,625	-5%	2,769	6%
Share in Central Taxes	4,754	5,524	6,163	12%	6,778	10%
Grants from Centre	18,413	19,468	18,755	-4%	15,946	-15%
Revenue Receipts	33,438	37,028	37,312	1%	36,375	-3%
Non-debt Capital Receipts	26	41	44	6%	45	3%
Net Receipts	33,464	37,069	37,356	1%	36,420	-3%

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

Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

- In 2022-23, **SGST** is estimated to be the largest source of own tax revenue (47%). SGST revenue in 2022-23 is estimated at Rs 5,130 crore, which is a 14% increase over the revised estimates of 2021-22. In 2021-22 as per revised estimates, SGST revenue is estimated to be 9% higher than the budget estimate. While the budget has not estimated a back-to-back loan in-lieu of GST compensation in 2021-22 at the revised stage, as per Union Ministry of Finance, Himachal Pradesh has received Rs 2,695 crore in 2021-22 on this account.
- In 2022-23, revenue from state excise is expected to increase by 12% over revised estimates of 2021-22. State excise is the second largest source of own tax revenue after SGST in 2022-23 (20% of own tax revenue). Sales tax/VAT is estimated to increase by 11% in 2022-23.

GST Compensation ends in June 2022

When the GST was introduced, the central government guaranteed states a 14% compounded annual growth in their GST revenue for a period of five years. Any shortfall in a state's GST revenue from this level is covered by the Centre by providing compensation grants to the state. This guarantee ends in June 2022. During 2018-22, Himachal Pradesh has relied on GST compensation grants to achieve the guaranteed SGST revenue level. In 2021-22, Himachal is estimated to receive Rs 2,695 crore in the form of GST compensation grants, which is about 28% of its own tax revenue. Hence, beyond June 2022, Himachal might see a decline in the level of revenue receipts.

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

Head	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	% change from BE 2021-22 to RE 2021-22	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23
State GST	3,467	4,142	4,500	9%	5,130	14%
State Excise	1,600	1,868	1,903	2%	2,131	12%
Sales Tax/ VAT	1,630	1,643	1,625	-1%	1,810	11%
Stamps Duty and Registration Fees	253	311	399	29%	399	0%
Taxes on Vehicles	380	488	488	0%	512	5%
Land Revenue	7	23	22	-3%	23	5%
Taxes and Duties on Electricity	402	431	403	-6%	403	0%
GST Compensation Grants	1,764	3,834	2,695	-30%	1,700	-37%
GST Compensation Loans	1,717	0	0	-	0	-

Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

Deficits and Debt Targets for 2022-23

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

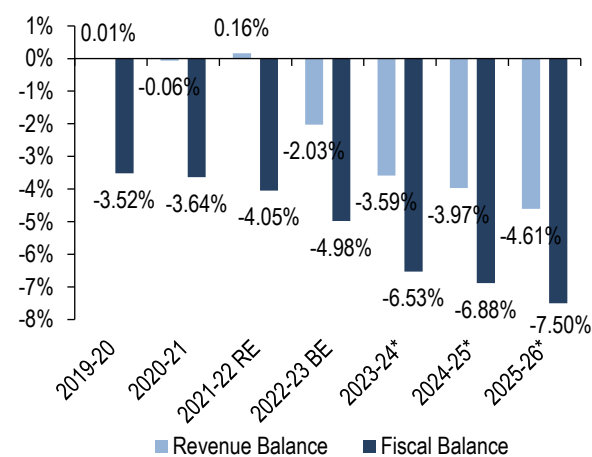
Revenue Balance: It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance its expenses which do not increase its assets or reduces its liabilities. In 2022-23, Himachal Pradesh is estimated to observe a revenue deficit of Rs 3,903 crore, which is 2.03% of the GSDP. In 2020-21 the state observed a revenue deficit of Rs 97 crore (0.06% of GSDP). According to revised estimates, Himachal Pradesh is expected to have a revenue surplus of Rs 278 crore (0.16% GSDP) in 2021-22. As per the medium term fiscal plan presented along with the budget, the state's revenue deficit is expected to further increase to 4.61% of GSDP in 2025-26.

15th Finance Commission has recommended grants for eliminating revenue deficit to 17 states during the 2021-26 period. Himachal Pradesh will receive grants in all five years during this period. In 2022-23, the state is expected to receive revenue deficit grant of Rs 9,377 crore. Revenue deficit grant in 2021-22 is estimated to be Rs 10,249 crore.

Fiscal deficit: It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the government and leads to an increase in total liabilities of the state government. In 2022-23, the fiscal deficit is estimated to be Rs 9,602 crore (4.98% of GSDP). It is higher than the limit of 4% of GSDP permitted by the central government in 2022-23 as per the Union Budget (of which, 0.5% of GSDP will be made available upon undertaking power sector reforms). As per the revised estimates, in 2021-22, the fiscal deficit of the state is expected to be 4.05% of GSDP, which is less than the budget estimate of 4.52% of GSDP. It is within the 4.5% limit permitted by the central government for 2021-22 (of which, 0.5% of GSDP becomes available upon undertaking power sector reforms). As per the medium term fiscal plan presented along with the budget, the state's fiscal deficit is expected to further increase to 7.50% of GSDP in 2025-26.

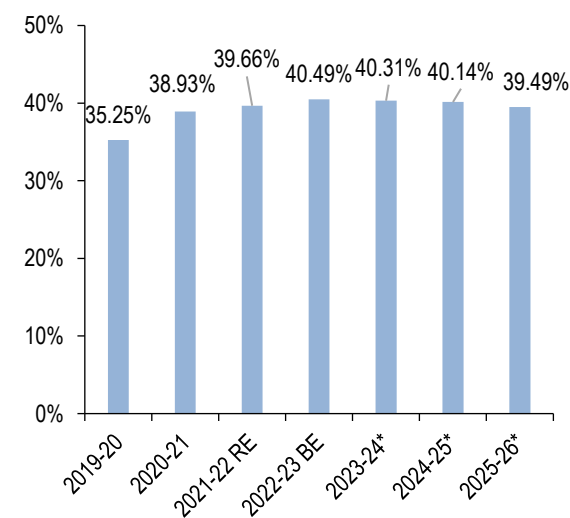
Outstanding liabilities: Outstanding liabilities is the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on public account. Outstanding liabilities are set to rise from 35.25% of GSDP in 2019-20 to 40.49% of GSDP in 2022-23.

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



Note: RE: Revised Estimates; BE: Budget Estimates. A positive figure means a surplus, a negative figure means a deficit. *Figures for 2023-24, 2024-25, and 2025-26 are projections.
Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

Figure 3: Outstanding Liabilities (% of GSDP)



Note: RE: Revised Estimates; BE: Budget Estimates. *Figures for 2023-24, 2024-25, and 2025-26 are projections.
Sources: Himachal Pradesh Budget Documents 2022-23; PRS.

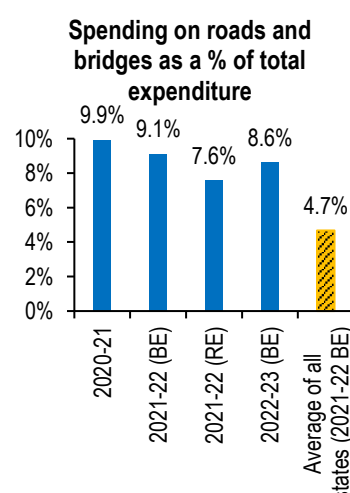
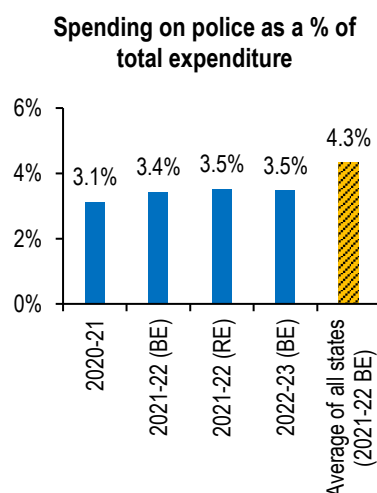
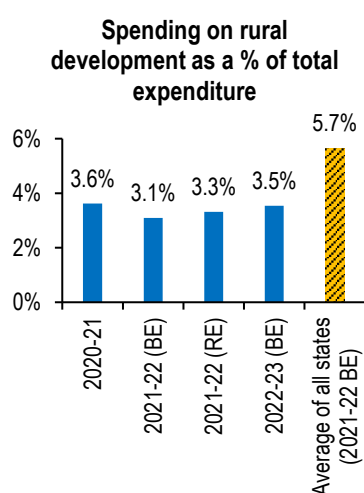
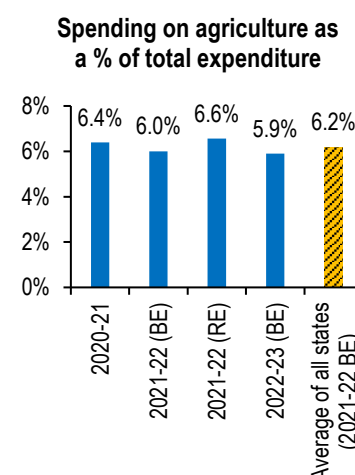
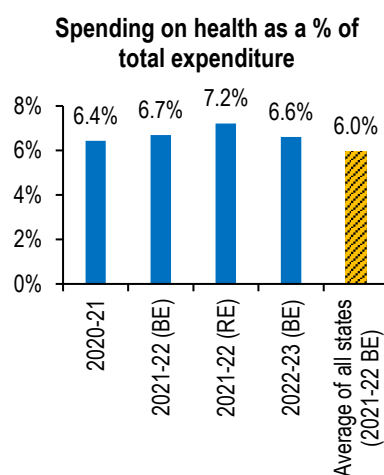
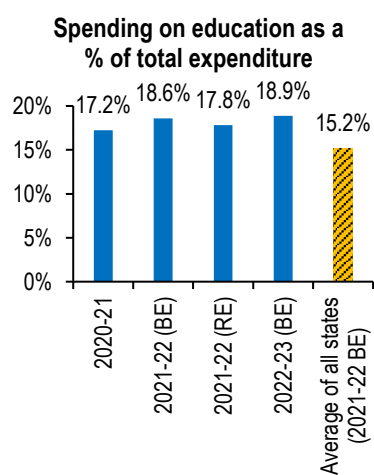
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. At the end of 2020-21, the outstanding guarantee of the state is estimated to be 1.37% of GSDP, slightly lower than 1.45% of GSDP at the end of 2019-20. The guarantee levels have increased in the power sector and state electricity board.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Himachal Pradesh's expenditure on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 30 states (including Himachal Pradesh) as per their budget estimates of 2021-22.¹

- **Education:** Himachal Pradesh has allocated 18.9% of its total expenditure for education in 2022-23. This is higher than the average allocation (15.2%) for education by all states (as per 2021-22 Budget Estimates).
- **Health:** Himachal Pradesh has allocated 6.6% of its total expenditure on health, which is higher than the average allocation for health by states (6%).
- **Agriculture:** The state has allocated 5.9% of its total expenditure towards agriculture and allied activities. This is lower than the average allocation for agriculture by states (6.2%).
- **Rural development:** Himachal Pradesh has allocated 3.5% of its expenditure on rural development. This is lower than the average allocation for rural development by states (5.7%).
- **Police:** Himachal Pradesh has allocated 3.5% of its total expenditure on police, which is lower than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Himachal Pradesh has allocated 8.6% of its total expenditure on roads and bridges, which is higher than the average allocation by states (4.7%).



Note: BE: Budget Estimates; RE: Revised Estimates; 2020-21, 2021-22 (BE), 2021-22 (RE), and 2022-23 (BE) figures are for Himachal Pradesh.

Sources: Himachal Pradesh Budget Documents 2022-23; various state budgets; PRS.

¹ The 30 states include the Union Territory of Delhi and Union Territory of Jammu and Kashmir.

Annexure 2: Comparison of 2020-21 Budget Estimates and Actuals

The following tables compare the actuals of 2020-21 with budget estimates for that year.

Table 7: Overview of Receipts and Expenditure (in Rs crore)

Particular	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Net Receipts (1+2)	38,465	33,464	-13%
1. Revenue Receipts (a+b+c+d)	38,439	33,438	-13%
a. Own Tax Revenue	9,090	8,083	-11%
b. Own Non-Tax Revenue	2,410	2,188	-9%
c. Share in central taxes	6,266	4,754	-24%
d. Grants-in-aid from the Centre	20,673	18,413	-11%
Of which GST compensation grants	3,338	1,764	-47%
2. Non-Debt Capital Receipts	26	26	0%
3. Borrowings	7,554	16,749	122%
Of which GST compensation loan	-	1,717	
Net Expenditure (4+5+6)	45,737	39,164	-14%
4. Revenue Expenditure	39,123	33,535	-14%
5. Capital Outlay	6,255	5,309	-15%
6. Loans and Advances	359	320	-11%
7. Debt Repayment	3,394	11,141	228%
Revenue Balance*	-684	-97	-86%
Revenue Balance (as % of GSDP)*	-0.38%	-0.06%	-
Fiscal Deficit	7,272	5,700	-22%
Fiscal Deficit (as % of GSDP)	4.00%	3.64%	-

Note: *A negative revenue balance indicates a deficit. BE: Budget Estimates.

Sources: Himachal Pradesh Budget Documents of various years; PRS.

Table 8: Key Components of State's Own Tax Revenue (in Rs crore)

Sector	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Land Revenue	18	7	-61%
Taxes on Goods and Passengers	166	84	-50%
Stamps Duty and Registration Fees	328	253	-23%
Taxes on Vehicles	457	380	-17%
State Excise Duty	1,788	1,600	-11%
SGST	3,855	3,467	-10%
Sales Tax/VAT	1,685	1,630	-3%
Taxes and Duties on Electricity	403	402	0%

Note: BE: Budget Estimates.

Sources: Himachal Pradesh Budget Documents of various years; PRS.

Table 9: Allocation towards Key Sectors (in Rs crore)

Sector	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Housing	182	101	-45%
Irrigation and Flood Control	1,042	783	-25%
Police	1,541	1,214	-21%
Education, Sports, Arts, and Culture	8,304	6,700	-19%
Rural Development	1,739	1,408	-19%
Health and Family Welfare	2,976	2,497	-16%
Transport	5,445	4,624	-15%
-of which Roads and Bridges	3,986	3,852	-3%
Agriculture and allied activities	2,856	2,481	-13%
Water Supply and Sanitation	2,357	2,097	-11%
Social Welfare and Nutrition	1,965	1,959	0%
Urban Development	763	859	13%
Energy	645	727	13%
Welfare of SC, ST, OBC, and Minorities	100	127	27%

Note: BE: Budget Estimates.

Sources: Himachal Pradesh Budget Documents of various years; PRS.