

# Himachal Pradesh Budget Analysis 2024-25

The Chief Minister of Himachal Pradesh, Mr. Sukhvinder Singh Sukhu, presented the Budget for the state for the financial year 2024-25 on February 17, 2024.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Himachal Pradesh for 2024-25 (at current prices) is projected to be Rs 2,27,136 crore, amounting to growth of 9.5% over 2023-24.
- **Expenditure (excluding debt repayment)** in 2024-25 is estimated to be Rs 52,965 crore, an increase of 0.4% over the revised estimates of 2023-24. In addition, debt of Rs 5,479 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2024-25 are estimated to be Rs 42,181 crore, an increase of 4% as compared to the revised estimate of 2023-24.
- **Revenue deficit** in 2024-25 is estimated to be 2% of GSDP (Rs 4,513 crore), lower than the revised estimates for 2023-24 (2.6% of GSDP). In 2023-24, the revenue deficit is expected to be 16% higher than the budget estimate.
- **Fiscal deficit** for 2024-25 is targeted at 4.7% of GSDP (Rs 10,784 crore). In 2023-24, as per revised estimates, fiscal deficit is expected to be 5.9% of GSDP as compared to 4.6% estimated at the budget estimate stage.

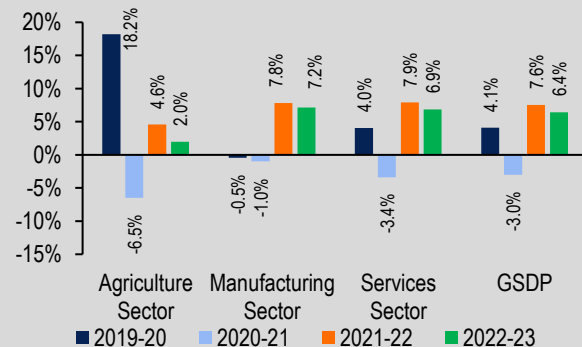
## Policy Highlights

- **Rajiv Gandhi Prakritik Kheti Start-up Yojana:** Under the first phase of the scheme, 10 farmers from every panchayat will be encouraged to take up chemical free farming. Grains from these farmers will be purchased at minimum support price.
- **Health and Education:** By 2026, an Integrated Public Health Lab with all test facilities will be established in each district. The state government will bear the transportation cost for children in areas with no primary schools within a five-kilometre radius. In 2024-25, 6,000 nursery teachers will be appointed.
- **Women and Child Development:** Rs 2,457 crore is allocated towards Women and Child Development and Welfare of Weaker Sections. The state will bear the educational expenses of children of widows with an annual income of less than one lakh rupees under the Mukhya Mantri Sukh Shiksha Yojana.
- **Rural Development:** Daily wages under MGNREGA will be increased by Rs 60. Widows, single, and destitute women MGREGA workers will be provided assistance up to three lakh rupees for building houses.

## Himachal Pradesh's Economy

- **GSDP:** In 2022-23, Himachal Pradesh's GSDP (at constant prices) is estimated to grow by 6.4%, compared to 7.6% in 2021-22. In comparison, national GDP is estimated to grow by 7.2% in 2022-23.
- **Sectors:** The agriculture sector grew by 2% in 2022-23. In comparison, it witnessed 4.6% growth in 2021-22. Manufacturing sector grew by 7.2% in 2022-23. Services grew by 6.9% in 2022-23. In comparison, it grew by 7.9% in 2021-22.
- In 2022-23, agriculture, manufacturing, and services sectors are estimated to contribute 14%, 43%, and 44% to the economy, respectively (at current prices).
- **Per capita GSDP:** The per capita GSDP of Himachal Pradesh in 2022-23 (at current prices) is estimated at Rs 2,62,182, an increase of 10% over 2021-22.

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



Note: Agriculture includes mining and quarrying; Manufacturing includes construction and electricity. These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation.

Sources: Ministry of Statistics and Programme Implementation; PRS.

## Budget Estimates for 2024-25

- **Total expenditure (excluding debt repayment)** in 2024-25 is targeted at Rs 52,965 crore. This is nearly the same as the revised estimate of 2023-24. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 42,181 crore and net borrowings of Rs 7,430 crore. Total receipts for 2024-25 (other than borrowings) are expected to increase 4% over the revised estimate of 2023-24.
- **Revenue deficit** in 2024-25 is estimated to be 2% of GSDP (Rs 4,513 crore), lower than the revised estimates for 2023-24 (2.6% of GSDP). In 2022-23, revenue deficit was 3.3% of the GSDP. **Fiscal deficit** for 2024-25 is targeted at 4.7% of GSDP (Rs 10,784 crore), lower than the revised estimates for 2023-24 (5.9% of GSDP). In 2022-23, fiscal deficit was 6.5% of the GSDP.

**Table 1: Budget 2024-25 - Key figures (in Rs crore)**

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Total Expenditure	60,701	53,413	61,625	15.4%	58,444	-5.2%
(-) Repayment of debt	10,136	5,487	8,857	61.4%	5,479	-38.1%
<b>Net Expenditure (E)</b>	<b>50,565</b>	<b>47,926</b>	<b>52,768</b>	<b>10.1%</b>	<b>52,965</b>	<b>0.4%</b>
Total Receipts	60,557	50,546	59,147	17.0%	55,090	-6.9%
(-) Borrowings	22,372	12,520	18,674	49.2%	12,909	-30.9%
<b>Net Receipts (R)</b>	<b>38,185</b>	<b>38,026</b>	<b>40,474</b>	<b>6.4%</b>	<b>42,181</b>	<b>4.2%</b>
<b>Fiscal Deficit (E-R)</b>	<b>12,380</b>	<b>9,900</b>	<b>12,295</b>	<b>24.2%</b>	<b>10,784</b>	<b>-12.3%</b>
as % of GSDP	6.5%	4.6%	5.9%		4.8%	
<b>Revenue Deficit</b>	<b>6,336</b>	<b>4,704</b>	<b>5,480</b>	<b>16.5%</b>	<b>4,513</b>	<b>-17.6%</b>
as % of GSDP	3.3%	2.2%	2.6%		1.9%	
<b>Primary Deficit</b>	<b>7,551</b>	<b>4,338</b>	<b>6,636</b>	<b>53.0%</b>	<b>4,528</b>	<b>-31.8%</b>
as % of GSDP	3.9%	2.0%	3.2%		2.0%	
GSDP	1,91,728	2,14,944	2,07,430	-3.5%	2,27,136	9.5%

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

Sources: Annual Financial Statement, Himachal Pradesh Budget 2024-25; PRS.

## Expenditure in 2024-25

- **Revenue expenditure** for 2024-25 is proposed to be Rs 46,667 crore, an increase of 2% over the revised estimate of 2023-24. This includes the expenditure on salaries, pension, interest, grants, and subsidies.
- **Capital outlay** for 2024-25 is proposed to be Rs 6,270 crore, a decrease of 8% from the revised estimate of 2023-24. Capital outlay indicates the expenditure towards creation of assets.
- In 2024-25, loans and advances by the state are expected to be Rs 28 crore, lower than the revised estimates of 2023-24 by 54%.

### Subsidy expenditure

Himachal is estimated to spend Rs 1,189 crore on subsidies in 2024-25 as per FRBM statements. This amounts to 3% of its revenue receipts and is estimated to decrease to 2% in 2026-27. In 2021-22, all states on average spent 9% of their revenue receipts on subsidies. Subsidised items can be classified into merit and non-merit goods. Merit goods may have wider benefits to society, such as health and education.

RBI (2022) had observed that increased spending on non-merit subsidies can reduce space for capital expenditure. In 2024-25, Himachal plans to subsidise energy, farm, transport and food sectors. In 2022-23, Himachal spent 53% of its subsidies on the energy sector, followed by 17% on procurement of grains and oils for food supply. In 2021-22 it spent 35% and 26% respectively.

**Table 2: Expenditure budget 2024-25 (in Rs crore)**

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Revenue Expenditure	44,425	42,704	45,926	8%	46,667	2%
Capital Outlay	6,029	5,202	6,781	30%	6,270	-8%
Loans given by the state	111	20	61	209%	28	-54%
<b>Net Expenditure</b>	<b>50,565</b>	<b>47,926</b>	<b>52,768</b>	<b>10%</b>	<b>52,965</b>	<b>0.4%</b>

Sources: Annual Financial Statement, Himachal Pradesh Budget 2024-25; PRS.

**Committed expenditure:** Committed expenditure of a state typically includes expenditure on payment of salaries, pension, and interest. A larger proportion of budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as capital outlay. In 2024-25, Himachal Pradesh is estimated to spend Rs 33,463 crore on committed expenditure, which is 79% of its estimated revenue receipts. This comprises spending on salaries (41% of revenue receipts), pension (24%), and interest payments (15%). In 2023-24, expenditure towards pensions is estimated to be 4% higher than the budget estimate. In 2022-23, as per actual figures, 79% of revenue receipts were spent towards committed expenditure.

**Table 3: Committed Expenditure in 2024-25 (in Rs crore)**

Committed Expenditure	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Salaries	16,161	16,144	16,090	0%	17,247	7%
Pension	9,284	8,694	9,062	4%	9,961	10%
Interest payment	4,829	5,562	5,658	2%	6,255	11%
<b>Committed Expenditure</b>	<b>30,274</b>	<b>30,400</b>	<b>30,811</b>	<b>1%</b>	<b>33,463</b>	<b>9%</b>

Sources: Annual Financial Statement, Himachal Pradesh Budget 2024-25; PRS.

**Sector-wise expenditure:** The sectors listed below account for **61%** of the total expenditure on sectors by the state in 2024-25. A comparison of Himachal Pradesh's expenditure on key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Himachal Pradesh Budget 2024-25 (in Rs crore)**

Sector	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	2024-25 Budgeted	% change from RE 23-24 to BE 24-25	Budget Provisions 2024-25
Education, Sports, Arts, and Culture	9,057	9,068	9,132	9,812	7%	Rs 893 crore has been allocated for elementary education and Rs 236 crore for secondary education under Samagra Shiksha Abhiyan.
Transport	5,005	4,621	5,589	5,289	-5%	Rs 3,809 crore has been allocated for district and other roads.
Health and Family Welfare	3,713	3,116	3,494	3,390	-3%	Rs 333 crore have been allocated for hospitals and dispensaries in urban areas. Rs 500 crore has been allocated hospitals and dispensaries in rural areas.
Social Welfare and Nutrition	2,625	2,764	3,603	3,051	-15%	Rs 1,031 crore has been allocated for pension under various social security schemes.
Agriculture and Allied Activities	3,039	2,828	3,019	2,755	-9%	Rs 307 crore has been allocated towards horticulture and vegetable crops.
Rural Development	2,041	1,892	1,844	2,145	16%	Rs 399 crore has been allocated towards the National Rural Employment Guarantee Scheme. Rs 403 crore has been allocated for assistance to gram panchayats.
Water Supply and Sanitation	2,137	1,700	2,296	1,998	-13%	Rs 355 crore have been allocated towards urban water supply programme and Rs 1123 crore towards rural water supply programme.
Police	1,619	1,589	1,654	1,701	3%	Rs 890 crore is allocated towards district police.
Irrigation and Flood Control	801	861	947	1,382	46%	Rs 996 crore has been allocated for minor irrigation.
Urban Development	1,045	615	946	645	-32%	Rs 259 crore has been allocated as assistance to local bodies, corporations, urban development authorities, and town improvement boards.
<b>% of total expenditure on all sectors</b>	<b>62%</b>	<b>61%</b>	<b>62%</b>	<b>61%</b>	<b>-2%</b>	

Sources: Annual Financial Statement, Himachal Pradesh Budget 2024-25; PRS.

## Receipts in 2024-25

- **Total revenue receipts** for 2024-25 are estimated to be Rs 42,153 crore, an increase of 4% over the revised estimate of 2023-24. Of this, Rs 18,741 crore (44%) will be raised by the state through its **own resources**, and Rs 23,412 crore (56%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (24% of revenue receipts) and grants (32% of revenue receipts).
- **Devolution:** In 2024-25, state's share in central taxes is estimated at Rs 10,124 crore, an increase of 15% over the revised estimate of 2023-24.
- **Grants from the centre** in 2024-25 are estimated at Rs 13,287 crore, a decrease of 12% from the revised estimates for 2023-24.
- **State's own tax revenue:** Himachal Pradesh's total own tax revenue is estimated to be Rs 15,101 crore in 2024-25, an increase of 18% over the revised estimate of 2023-24. Own tax revenue as a percentage of GSDP is estimated at 6.6% in 2024-25, higher than the revised estimates for 2023-24 (6.2%). As per the actual figures for 2022-23, own tax revenue as a percentage of GSDP was 5.5%.

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

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 2023-24 to RE 2023-24	2024-25 Budgeted	% change from RE 2023-24 to BE 2024-25
State's Own Tax	10,595	13,026	12,769	-2%	15,101	18%
State's Own Non-Tax	2,876	3,447	3,325	-4%	3,641	9%
Share in Central Taxes	7,884	8,478	9,167	8%	10,124	15%
Grants-in-aid from Centre	16,734	13,049	15,185	16%	13,287	-12%
<b>Revenue Receipts</b>	<b>38,090</b>	<b>38,000</b>	<b>40,446</b>	<b>6%</b>	<b>42,153</b>	<b>4%</b>
Non-debt Capital Receipts	95	26	27	4%	28	2%
<b>Net Receipts</b>	<b>38,185</b>	<b>38,026</b>	<b>40,474</b>	<b>6.4%</b>	<b>42,181</b>	<b>4%</b>

BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Himachal Pradesh Budget 2024-25; PRS.

- In 2024-25, **State GST** is estimated to be the largest source of own tax revenue (43% share). State GST revenue is estimated to increase by 17% over the revised estimates of 2023-24.
- Revenue from Sales Tax/VAT in 2024-25 is expected to see a 14% increase as compared to the revised estimates for 2023-24.

### Reverting to the old pension scheme

In 2023-24, Himachal Pradesh is estimated to spend 21% of its revenue receipts on pension payments which is the highest amongst all states. This is estimated to increase to 24% in 2024-25. In 2023, Himachal Pradesh withdrew from the defined contribution based National Pension Scheme (NPS) and reverted to the defined-benefit based old pension scheme (OPS). This may reduce their pension expenditure in the short term. However, from 2034 onwards when the employees who joined after 2004-05 under NPS begin to retire, the costs may become more visible.

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

Head	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
State GST	5259	6264	5600	-11%	6552	17%
State Excise	2216	2351	2575	10%	2884	12%
Sales Tax/ VAT	1370	1840	1825	-1%	2080	14%
Taxes on Vehicles	675	775	800	3%	902	13%
Stamps Duty and Registration Fees	399	439	594	35%	626	5%
Taxes and Duties on Electricity	252	403	404	0%	551	36%
Land Revenue	8	17	18	4%	18	0%
GST Compensation Grants	1,293	-	-	-	-	-
GST Compensation Loans	-	0	0	-	0	-

Sources: Annual Financial Statement, Revenue Budget, and Himachal Pradesh Budget 2024-25; PRS.

## Deficits, Debt, and FRBM Targets for 2024-25

The Himachal Pradesh 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 4,513 crore (or 2% of the GSDP) in 2024-25.

**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. In 2024-25, the fiscal deficit is estimated to be 4.7% of GSDP. For 2024-25, the central government has permitted fiscal deficit of up to 3% of GSDP to states, with an additional 0.5% that is available only upon carrying out certain power sector reforms.

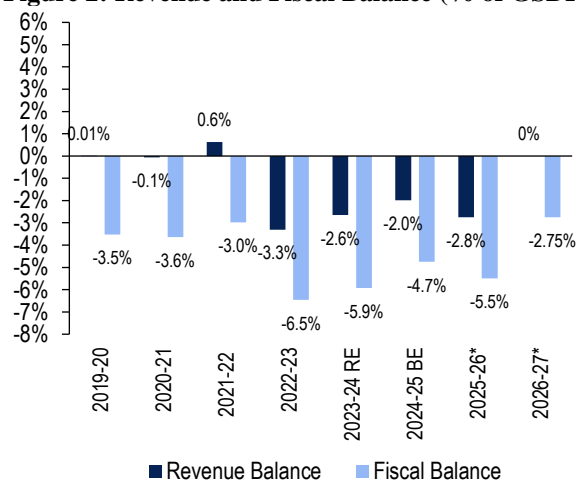
As per the revised estimates, in 2023-24, the fiscal deficit of the state is expected to be 5.9% of GSDP. This is higher than the budget estimate. Fiscal deficit is projected to be lowered to 2.8% of GSDP by 2026-27.

### Augmenting revenue receipts amid tapering grants

Himachal Pradesh has estimated a revenue deficit of 2% of GSDP for 2024-25. The deficit is proposed to be eliminated by 2026-27. Himachal Pradesh has been in revenue deficit, despite receiving grants from the Centre to eliminate it. In 2021-22, it received Rs 10,249 crore to plug its revenue deficit, which will taper down to Rs 3,257 crore by 2025-26. In the absence of revenue deficit grants, the state will have to augment its receipts or cut back on expenditure to manage the deficit. The own-tax-to-GSDP ratio is estimated to be 6.6% of GSDP in 2024-25, and is projected to increase to 7.1% in 2026-27. In 2023-24, Himachal announced levying a cess on water used for power generation. The cess is estimated to generate revenue of Rs 4,000 crore. In 2024-25, Rs 116 crore is estimated to be received from milk cess, and revenue from taxes and duties on electricity is estimated to increase by 36%.

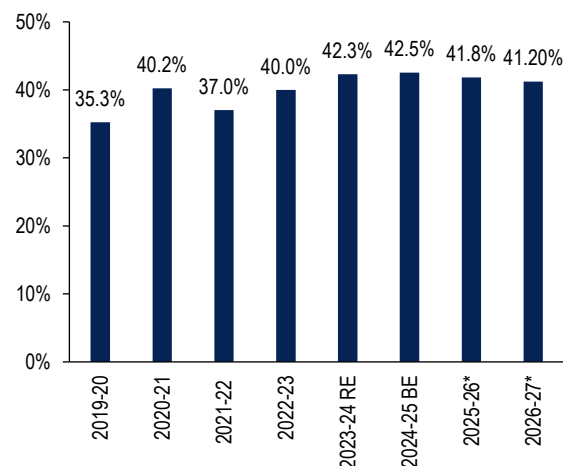
**Outstanding liabilities:** Outstanding liabilities is the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on public account. At the end of 2024-25, the outstanding liabilities are estimated to be 42.5% of GSDP, higher than the revised estimate for 2023-24 (42.3% of GSDP). The outstanding liabilities significantly increased from 2019-20 in 2020-21 (40.2% of GSDP).

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



Note: \*Figures for 2025-26 and 2026-27 are projections; For 2020-21 and 2021-22, deficits reported without treating GST compensation loans as grants. RE is Revised Estimates; BE is budget estimates. Positive numbers indicate surplus and negative indicate a deficit. Sources: Medium Term Fiscal Policy, Himachal Pradesh Budget 2024-25; PRS.

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



Note: \*Figures for 2025-26 and 2026-27 are projections; For 2020-21 and 2021-22, deficits reported without treating GST compensation loans as grants. RE is Revised Estimates; BE is budget estimates. Sources: Medium Term Fiscal Policy, Himachal Pradesh Budget 2024-25; PRS.

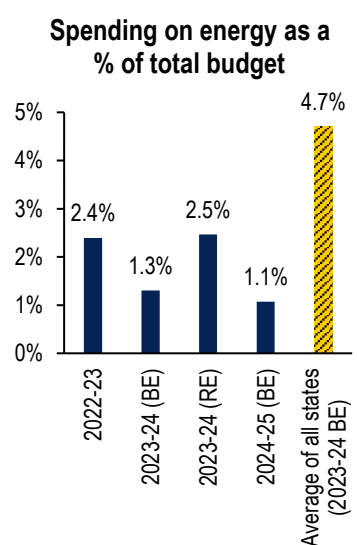
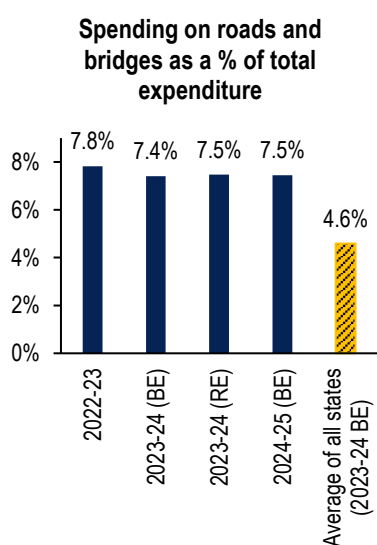
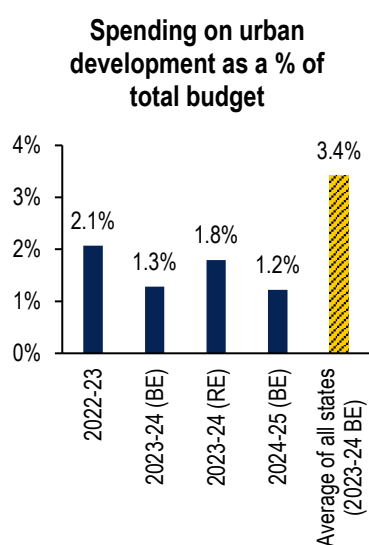
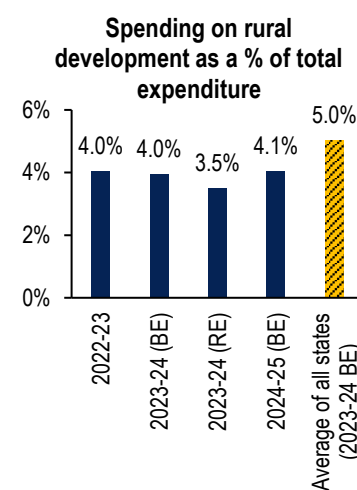
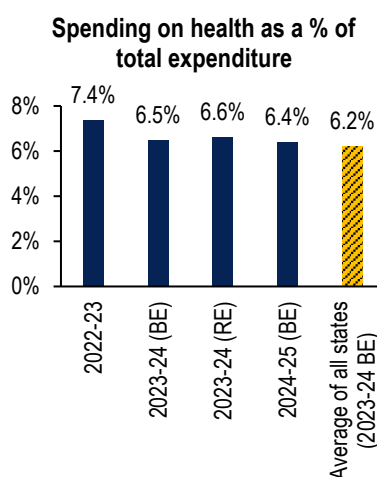
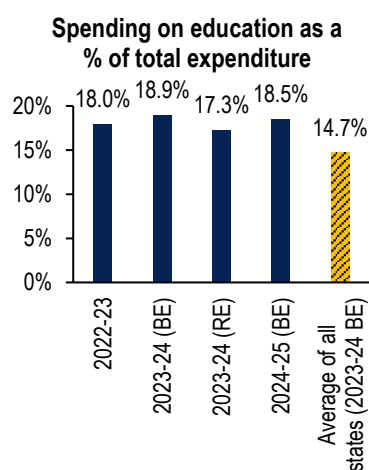
**Outstanding Government Guarantees:** Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of March 31, 2023, the state's outstanding guarantee is estimated to be 4.8% of Himachal Pradesh's revenue receipts in 2022-23.

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

The graphs below compare Himachal Pradesh's expenditure in 2024-25 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 Himachal Pradesh) as per their budget estimates of 2023-24.<sup>1</sup>

- **Education:** Himachal Pradesh has allocated 18.5% of its expenditure on education in 2024-25. This is higher than the average allocation for education by states in 2023-24 (14.7%).
- **Health:** Himachal Pradesh has allocated 6.4% of its total expenditure towards health, which is marginally higher than the average allocation for health by states (6.2%).
- **Rural development:** Himachal Pradesh has allocated 4.1% of its expenditure on rural development. This is lower than the average allocation for rural development by states (5.0%).
- **Urban development:** Himachal Pradesh has allocated 1.2% of its expenditure towards urban development. This is lower than the average allocation towards urban development by states (3.4%).
- **Roads and Bridges:** Himachal Pradesh has allocated 7.5% of its total expenditure towards roads and bridges, which is higher than the average expenditure by states (4.6%).
- **Energy:** Himachal Pradesh has allocated 1.1% of its total expenditure towards energy, which is lower than the average allocation by states (4.7%).



Note: 2022-23, 2023-24 (BE), 2023-24 (RE), and 2024-25 (BE) figures are for Himachal Pradesh.

Sources: Annual Financial Statement, Himachal Pradesh Budget 2024-25; various state budgets; PRS.

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



## Annexure 2: Comparison of 2022-23 Budget Estimates and Actuals

The following tables compare the actuals of 2022-23 with budget estimates for that year.

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

Particular	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
<b>Net Receipts (1+2)</b>	<b>36,420</b>	<b>38,185</b>	<b>5%</b>
1. Revenue Receipts (a+b+c+d)	36,375	38,090	5%
a. Own Tax Revenue	10,881	10,595	-3%
b. Own Non-Tax Revenue	2,769	2,876	4%
c. Share in central taxes	6,778	7,884	16%
d. Grants-in-aid from the Centre	15,946	16,734	5%
Of which GST compensation grants	1,700	1,293	-24%
2. Non-Debt Capital Receipts	45	95	112%
3. Borrowings	12,530	22,372	79%
Of which GST compensation loan	0	0	-
<b>Net Expenditure (4+5+6)</b>	<b>46,023</b>	<b>50,565</b>	<b>10%</b>
4. Revenue Expenditure	40,279	44,425	10%
5. Capital Outlay	5,647	6,029	7%
6. Loans and Advances	97	111	14%
7. Debt Repayment	5,342	10,136	90%
<b>Revenue Deficit</b>	<b>3,903</b>	<b>6,336</b>	<b>62%</b>
Revenue Deficit (as % of GSDP)	2.0%	3.3%	62%
<b>Fiscal Deficit</b>	<b>9,602</b>	<b>12,380</b>	<b>29%</b>
Fiscal Deficit (as % of GSDP)	5.0%	6.5%	29%

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

**Table 8: Key Components of State's Own Tax Revenue**

Tax Source/Head	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Land Revenue	23	8	-64%
Taxes and Duties on Electricity	403	252	-37%
Taxes on Vehicles	512	675	32%
Sales Tax/ VAT	1,810	1,370	-24%
State Excise	2,131	2,216	4%
State GST	5,130	5,259	3%
Stamps Duty and Registration Fees	399	399	0%

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

**Table 9: Allocation towards Key Sectors**

Sector	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Irrigation and Flood Control	935	801	-14%
Transport	5,384	5,005	-7%
<i>of which Roads and Bridges</i>	3,958	3,946	0%
Welfare of SC, ST, OBC, and Minorities	146	143	-2%
Police	1,593	1,619	2%
Education, Sports, Arts, and Culture	8,669	9,057	4%
Housing	144	152	5%
Agriculture and Allied Activities	2,709	3,039	12%
Social Welfare and Nutrition	2,300	2,625	14%
Water Supply and Sanitation	1,850	2,137	16%
Health and Family Welfare	3,032	3,713	22%
Rural Development	1,627	2,041	25%
Urban Development	734	1,045	42%
Energy	672	1,206	79%

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