

Uttar Pradesh Budget Analysis 2023-24

The Finance Minister of Uttar Pradesh, Mr. Suresh Khanna, presented the Budget for the state for the financial year 2023-24 on February 22, 2023.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Uttar Pradesh for 2023-24 (at current prices) is projected to be Rs 24,39,171 crore, amounting to growth of 19% over 2022-23.
- **Expenditure (excluding debt repayment)** in 2023-24 is estimated to be Rs 6,59,061 crore, an increase of 17% over the revised estimates of 2022-23. In addition, debt of Rs 31,181 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2023-24 are estimated to be Rs 5,74,178 crore, an increase of 19% as compared to the revised estimate of 2022-23. In 2022-23, receipts (excluding borrowings) are estimated to fall short of the budget estimate by Rs 20,396 crore (decrease of 4%).
- **Revenue surplus** in 2023-24 is estimated to be 2.8% of GSDP (Rs 68,512 crore), marginally higher than the revised estimates for 2022-23 (2.6% of GSDP). In 2022-23, the revenue surplus is expected to be higher than the budget estimate (2.1% of GSDP).
- **Fiscal deficit** for 2023-24 is targeted at 3.5% of GSDP (Rs 84,883 crore). In 2022-23, as per the revised estimates, fiscal deficit is expected to be 4% of GSDP, same as the budget estimates for the year.

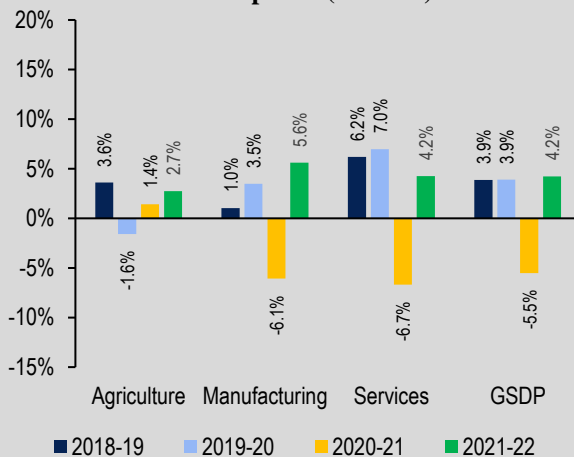
Policy Highlights

- **Power subsidy:** Subsidy on electricity consumption of private tube-well owners will be increased from 50% to 100% in 2023-24. Rs 1,500 crore has been allocated for this purpose.
- **Flood control and irrigation:** Rs 10,952 crore has been allocated towards various irrigation projects. Of this, Rs 3,400 crore will be spent on minor irrigation projects.
- **Widow pension scheme:** Rs 4,032 crore has been allocated in 2023-24 to the destitute widow pension scheme. 32.6 lakh destitute widows are provided pension under the Scheme.
- **Rural housing:** Under the Pradhan Mantri Awas Yojana (Grameen), 12,39,877 houses are targeted for construction in 2023-24.

Uttar Pradesh's Economy

- **GSDP:** In 2021-22, Uttar Pradesh's GSDP (at constant prices) is estimated to grow at 4.2%, over a low base of the previous year. In 2020-21, GSDP had contracted by 5.5%. In comparison, national GDP is estimated to grow at 8.7% in 2021-22, after a contraction of 6.6% in 2020-21.
- **Sectors:** Manufacturing sector grew at 5.6% while services sector grew at 4.2% in 2021-22 over low base (see Figure 1). Agriculture saw positive growth in 2020-21, and grew at 2.7% in 2021-22. In 2021-22, agriculture, manufacturing, and services sectors are estimated to contribute 28%, 24%, and 47% to the economy, respectively (at current prices).
- **Per capita GSDP:** The per capita GSDP of Uttar Pradesh in 2021-22 (at current prices) is estimated at Rs 79,396, an annualised increase of 4% over 2018-19.

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



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

Budget Estimates for 2023-24

- **Total expenditure (excluding debt repayment)** in 2023-24 is targeted at Rs 6,59,061 crore. This is an increase of 17% over the revised estimate of 2022-23. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 5,74,178 crore and net borrowings of Rs 77,933 crore. Total receipts for 2023-24 (other than borrowings) are expected to register an increase of 19.3% over the revised estimate of 2022-23.
- **Revenue surplus** in 2023-24 is estimated to be 2.8% of GSDP (Rs 68,512 crore), marginally higher than the revised estimates for 2022-23 (2.6% of GSDP). **Fiscal deficit** for 2023-24 is targeted at 3.5% of GSDP (Rs 84,883 crore), lower than the revised estimates for 2022-23 (4% of GSDP). Note that the fiscal deficit has increased by Rs 3,558 crore in absolute terms.

Table 1: Budget 2023-24 - Key figures (in Rs crore)

Items	2021-22 Actuals	2022-23 Budgeted	2022-23 Revised	% change from BE 22-23 to RE 22-23	2023-24 Budgeted	% change from RE 22-23 to BE 23-24
Total Expenditure	4,39,963	6,15,519	5,85,272	-4.9%	6,90,242	17.9%
(-) Repayment of debt	28,726	32,563	22,565	-30.7%	31,181	38.2%
Net Expenditure (E)	4,11,237	5,82,956	5,62,707	-3.5%	6,59,061	17.1%
Total Receipts	4,47,702	5,90,952	5,76,129	-2.5%	6,83,293	18.6%
(-) Borrowings	75,751	89,174	94,748	6.3%	1,09,115	15.2%
Net Receipts (R)	3,71,951	5,01,778	4,81,382	-4.1%	5,74,178	19.3%
Fiscal Deficit (E-R)	39,286	81,178	81,326	0.2%	84,883	4.4%
as % of GSDP	2.1%	4.0%	4.0%		3.5%	
Revenue Surplus	33,430	43,124	53,907	25.0%	68,512	27.1%
as % of GSDP	1.8%	2.1%	2.6%		2.8%	
Primary Deficit	-3,589	35,191	35,560	1.1%	34,628	-2.6%
as % of GSDP	-0.2%	1.7%	1.7%		1.4%	

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

Sources: Annual Financial Statement, Uttar Pradesh Budget 2023-24; PRS.

Expenditure in 2023-24

- **Revenue expenditure** for 2023-24 is proposed to be Rs 5,02,354 crore, an increase of 18% over the revised estimate of 2022-23. This includes the expenditure on salaries, pensions, interest, grants, and subsidies.
- **Capital outlay** for 2023-24 is proposed to be Rs 1,47,492 crore, an increase of 17% over the revised estimate of 2022-23. Capital outlay indicates the expenditure towards creation of assets.
- In 2022-23, loans and advances by the state are expected to be Rs 11,179 crore, which is Rs 8,250 crore higher than budgeted (an increase of 280%). This may be on account of public sector loans worth Rs 8,000 crore provided under the Chief Minister Expansion and Construction of Industrial Areas Scheme.

Issues with budget estimates

The state budget provides three sets of numbers: (i) budget estimates: an estimate for the upcoming financial year, (ii) revised estimates: revision in the budget estimates for the ongoing financial year, and (iii) actuals: the final audited amount for the previous year. Actuals may fall short of or exceed budget estimates. A comparison of budget estimates with actuals helps in understanding the credibility of the proposed budget.

Such a comparison for Uttar Pradesh reveals underspending and lower revenue realisation in 2021-22. For instance, there was a 12% decrease in the net receipts collected in 2021-22 and a 20% decrease in the actual net expenditure incurred (compared to the budget estimates). The Comptroller and Auditor General (CAG) observed a pattern of underspending in Uttar Pradesh between 2016-17 and 2020-21. In 2019-20, 20% of the total budget provision remained unspent.

The ratio of own tax revenue to the GSDP indicates the revenue raising capacity of the state. This ratio is estimated to be 10.2% in 2023-24. However, as per the actuals for 2021-22, it was only 7.9%.

Table 2: Expenditure budget 2023-24 (in Rs crore)

Items	2021-22 Actuals	2022-23 Budgeted	2022-23 Revised	% change from BE 22-23 to RE 22-23	2023-24 Budgeted	% change from RE 22-23 to BE 23-24
Revenue Expenditure	3,37,581	4,56,089	4,24,909	-7%	5,02,354	18%
Capital Outlay	71,443	1,23,920	1,26,601	2%	1,47,492	17%
Loans given by the state	2,213	2,947	11,197	280%	9,215	-18%
Net Expenditure	4,11,237	5,82,956	5,62,707	-3%	6,59,061	17%

Sources: Annual Financial Statement, Uttar Pradesh Budget 2023-24; PRS.

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, 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 2023-24, Uttar Pradesh is estimated to spend Rs 3,25,204 crore on committed expenditure, which is 57% of its estimated revenue receipts. This comprises spending on salaries (29% of revenue receipts), pension (14%), interest payments (9%), and subsidies (5%). Expenditure on subsidies increased by 12% in 2022-23 at the revised stage. In 2022-23, expenditure towards pensions is estimated to be 23% lower than the budget estimate. In 2021-22, as per actuals, 59% of revenue receipts was spent towards committed expenditure.

Table 3: Committed Expenditure in 2023-24 (in Rs crore)

Committed Expenditure	2021-22 Actuals	2022-23 Budgeted	2022-23 Revised	% change from BE 22-23 to RE 22-23	2023-24 Budgeted	% change from RE 22-23 to BE 23-24
Salaries	1,06,637	1,53,570	1,29,921	-15%	1,66,161	28%
Pension	50,475	77,078	59,577	-23%	82,422	38%
Interest payment	42,876	45,987	45,765	0%	50,256	10%
Subsidies*	20,152	23,209	25,926	12%	26,365	2%
Total Committed Expenditure	2,20,139	2,99,844	2,61,190	-13%	3,25,204	25%

Note: Subsidy figure for 2021-22 refers to revised estimates

Sources: Annual Financial Statement, Uttar Pradesh Budget 2023-24; PRS.

Sector-wise expenditure: The sectors listed below account for 63% of the total expenditure on sectors by the state in 2023-24. A comparison of Uttar Pradesh's expenditure on key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Uttar Pradesh Budget 2023-24 (in Rs crore)

Sector	2021-22 Actuals	2022-23 Budgeted	2022-23 Revised	2023-24 Budgeted	% change from RE 22-23 to BE 23-24	Budget Provisions 2023-24
Education, Sports, Arts, and Culture	59,775	75,165	65,464	85,003	30%	<ul style="list-style-type: none"> Rs 17,003 crore is allocated towards primary education under Samagra Shiksha Abhiyan. For creating digital libraries in gram panchayats and wards, Rs 300 crore has been allocated.
Health and Family Welfare	23,360	40,991	39,379	47,404	20%	<ul style="list-style-type: none"> For implementing recommendations of the 15th Finance Commission, Rs 2,521 crore has been allocated towards family welfare and Rs 409 crore towards public health.
Energy	31,642	37,566	43,473	43,330	0%	<ul style="list-style-type: none"> Rs 13,100 crore is allocated for power subsidies.
Roads and Bridges	27,595	37,086	37,326	38,338	3%	<ul style="list-style-type: none"> Rs 500 crore is allocated towards capital investment in public sector enterprises.
Police	24,239	31,443	28,023	35,579	27%	<ul style="list-style-type: none"> Rs 4,212 crore is allocated for Special Police. Rs 23,475 crore is allocated for District Police.
Social Welfare and Nutrition	20,217	31,239	31,658	33,378	5%	<ul style="list-style-type: none"> Rs 1,073 crore is allocated towards maintenance of destitute widows.
Rural Development	21,054	29,541	28,095	32,771	17%	<ul style="list-style-type: none"> Rs 5,041 crore is allocated for MGNREGS. Rs 1,164 crore is allocated towards the Swarna Jayanti Gram Rozgar Yojana. Rs 3,005 crore is allocated towards PM Awas Yojana (Rural).
Urban Development	14,605	27,111	31,593	28,465	-10%	<ul style="list-style-type: none"> For creation of capital assets under PMAY (Urban), Rs 2,490 crore has been allocated.
Water Supply and Sanitation	5,100	21,733	19,759	24,504	24%	<ul style="list-style-type: none"> Under the Swachh Bharat Mission 2.0, Rs 1,632 crore has been allocated.
Irrigation and Flood Control	12,501	21,431	19,881	22,083	11%	<ul style="list-style-type: none"> Rs 1,912 crore has been allocated towards maintenance of tube wells under minor irrigation.
Agriculture and Allied Activities	17,612	16,133	15,468	18,688	21%	<ul style="list-style-type: none"> Subsidy of Rs 754 crore has been provided under the Pradhan Mantri Fasal Bima Yojana.
% of total expenditure on all sectors	63%	64%	65%	63%	-2%	

Sources: Annual Financial Statement, Uttar Pradesh Budget 2023-24; PRS.

Receipts in 2023-24

- **Total revenue receipts** for 2023-24 are estimated to be Rs 5,70,866 crore, an increase of 19% over the revised estimate of 2022-23. Of this, Rs 2,73,416 crore (48%) will be raised by the state through its **own resources**, and Rs 2,97,450 crore (52%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (32% of revenue receipts) and grants (20% of revenue receipts).
- **Devolution:** In 2023-24, state's share in central taxes is estimated at Rs 1,83,238 crore, an increase of 8% over the revised estimate of 2022-23.
- **Grants from the centre** in 2023-24 is estimated at Rs 1,14,213 crore, a decrease of 5% over the revised estimates for 2022-23.
- **State's own tax revenue:** Uttar Pradesh's total own tax revenue is estimated to be Rs 2,49,625 crore in 2023-24, an increase of 42% over the revised estimate of 2022-23. Own tax revenue as a percentage of GSDP is estimated at 10.2% in 2023-24, higher than the revised estimates for 2022-23 (8.6%). As per the actual figures for 2021-22, own tax revenue as a percentage of GSDP was 7.9%.

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

Items	2021-22 Actuals	2022-23 Budgeted	2022-23 Revised	% change from BE 2022-23 to RE 2022-23	2023-24 Budgeted	% change from RE 2022-23 to BE 2023-24
State's Own Tax*	1,47,356	2,10,044	1,76,016	-16%	2,49,625	42%
State's Own Non-Tax	11,436	23,406	12,295	-47%	23,791	94%
Share in Central Taxes	1,60,369	1,46,499	1,69,745	16%	1,83,238	8%
Grants-in-aid from Centre*	51,850	1,19,264	1,20,761	1%	1,14,213	-5%
Revenue Receipts	3,71,011	4,99,213	4,78,817	-4%	5,70,866	19%
Non-debt Capital Receipts	939	2,565	2,565	0%	3,312	29%
Net Receipts	3,71,951	5,01,778	4,81,382	-4%	5,74,178	19%

Note: *State's Own Tax and Grants from Centre figures have been adjusted to account for GST compensation grants as Grants from Centre. BE is Budget Estimates; RE is Revised Estimates. Sources: Annual Financial Statement, Uttar Pradesh Budget 2023-24; PRS.

- In 2023-24, **State GST** is estimated to be the largest source of own tax revenue (38% share). State GST revenue is estimated to increase by 41% over the revised estimates of 2022-23. However, in 2022-23, the receipt on this account is expected to be 13% lower than budgeted.
- Revenue from taxes and duties on electricity in 2023-24 are expected to see a significant increase (173%) as compared to the revised estimates for 2022-23. The revised estimates for 2022-23 are 57% lower than the budgeted figure (Rs 5,531 crore)

GST Compensation Loan

Under the GST (Compensation to States) Act, 2017, states are guaranteed compensation for revenue loss arising due to GST implementation. The compensation was provided until June 2022, in the form of grants and loans. As of February 18, 2023, Uttar Pradesh's pending GST compensation **grants** are worth Rs 1,215 crore.

The Centre released Rs 6,007 crore in 2020-21 and Rs 8,140 crore in 2021-22 as compensation **loans**. It is unclear why Uttar Pradesh has estimated receiving Rs 17,939 crore in 2023-24 and Rs 15,574 in 2022-23, despite the GST compensation period ending in June 2022. Such an estimate may inflate its estimates of capital receipts.

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

Head	2021-22 Actuals	2022-23 Budgeted	2022-23 Revised	% change from BE 22-23 to RE 22-23	2023-24 Budgeted	% change from RE 22-23 to BE 23-24
State GST	54,594	77,653	67,488	-13%	95,203	41%
State Excise	36,320	49,152	41,349	-16%	58,000	40%
Sales Tax/ VAT	27,058	36,213	31,542	-13%	41,788	32%
Stamps Duty and Registration Fees	20,048	29,692	24,267	-18%	34,560	42%
Taxes on Vehicles	7,776	10,887	8,771	-19%	12,672	44%
Taxes and Duties on Electricity	1,366	5,531	2,357	-57%	6,440	173%
Land Revenue	193	915	243	-73%	962	296%
GST Compensation Grants	8,299	10,611	9,222	-13%	13,009	41%
GST Compensation Loans	8,140	-	15,574	-	17,939	15%

Sources: Annual Financial Statement, Revenue Budget, and Uttar Pradesh Budget 2023-24; PRS.

Deficits, Debt, and FRBM Targets for 2023-24

The Uttar Pradesh Fiscal Responsibility Act, 2004 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit and fiscal deficit of the state government.

Revenue surplus: 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 surplus of Rs 68,512 crore (or 2.8% of the GSDP) in 2023-24.

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 2023-24, the fiscal deficit is estimated to be 3.48% of GSDP. For 2023-24, the central government has permitted fiscal deficit of up to 3.5% of GSDP to states, of which 0.5% of GSDP will be available only upon carrying out certain power sector reforms. As per the revised estimates, in 2022-23, the fiscal deficit of the state is expected to be 4% of GSDP, which is same as the budget estimates. Fiscal deficit is projected to be lowered to 3% of GSDP by 2025-26.

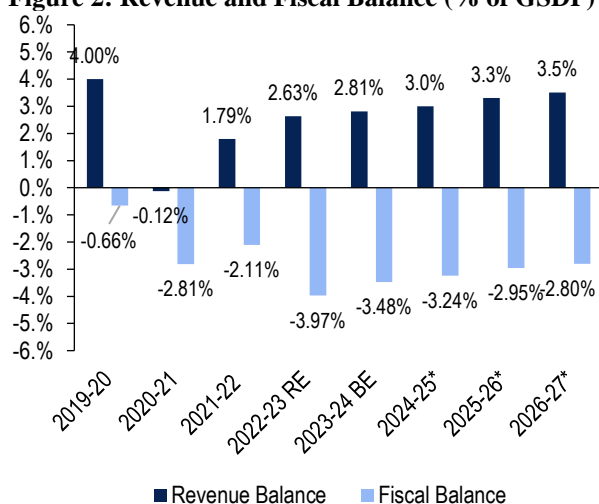
Indebtedness and debt servicing

Uttar Pradesh's indebtedness as percentage of GSDP, increased from 32.5% in 2022-23 to 34.2% at the revised stage. It is expected to be 32.1% in 2023-24. In 2022, CAG noted that Uttar Pradesh uses a significant portion of its borrowings for repaying previous debts. Between 2016-17 and 2020-21, it used 69% of its debt to repay previous loans.

In 2023-24 Uttar Pradesh estimates to repay debt worth Rs 31,181 crore and pay interest worth Rs 50,256 crore. Its outstanding liabilities are estimated at 32% of the GSDP, which are estimated to reduce to 30% in 2026-27. In 2017, the FRBM Review Committee (Chair: Mr. N. K. Singh) recommended a limit of 20% of GDP on outstanding liabilities for states.

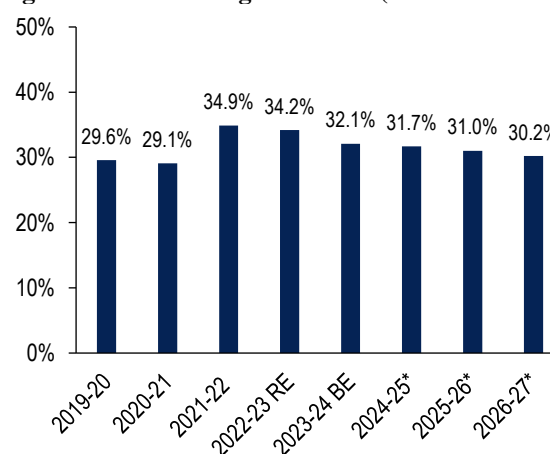
Outstanding liabilities: Outstanding liabilities is the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on public account. At the end of 2023-24, the outstanding liabilities is estimated to be 32.1% of GSDP, lower than the revised estimate for 2022-23 (34.2% of GSDP). The outstanding liabilities has risen significantly as compared to 2019-20 level (29.6% of GSDP).

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



Note: *Figures for 2024-25 and 2025-26 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, Uttar Pradesh Budget 2023-24; PRS.

Figure 3: Outstanding Liabilities (as % of GSDP)



Note: *Figures for 2024-25 and 2025-26 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, Uttar Pradesh Budget 2023-24; PRS.

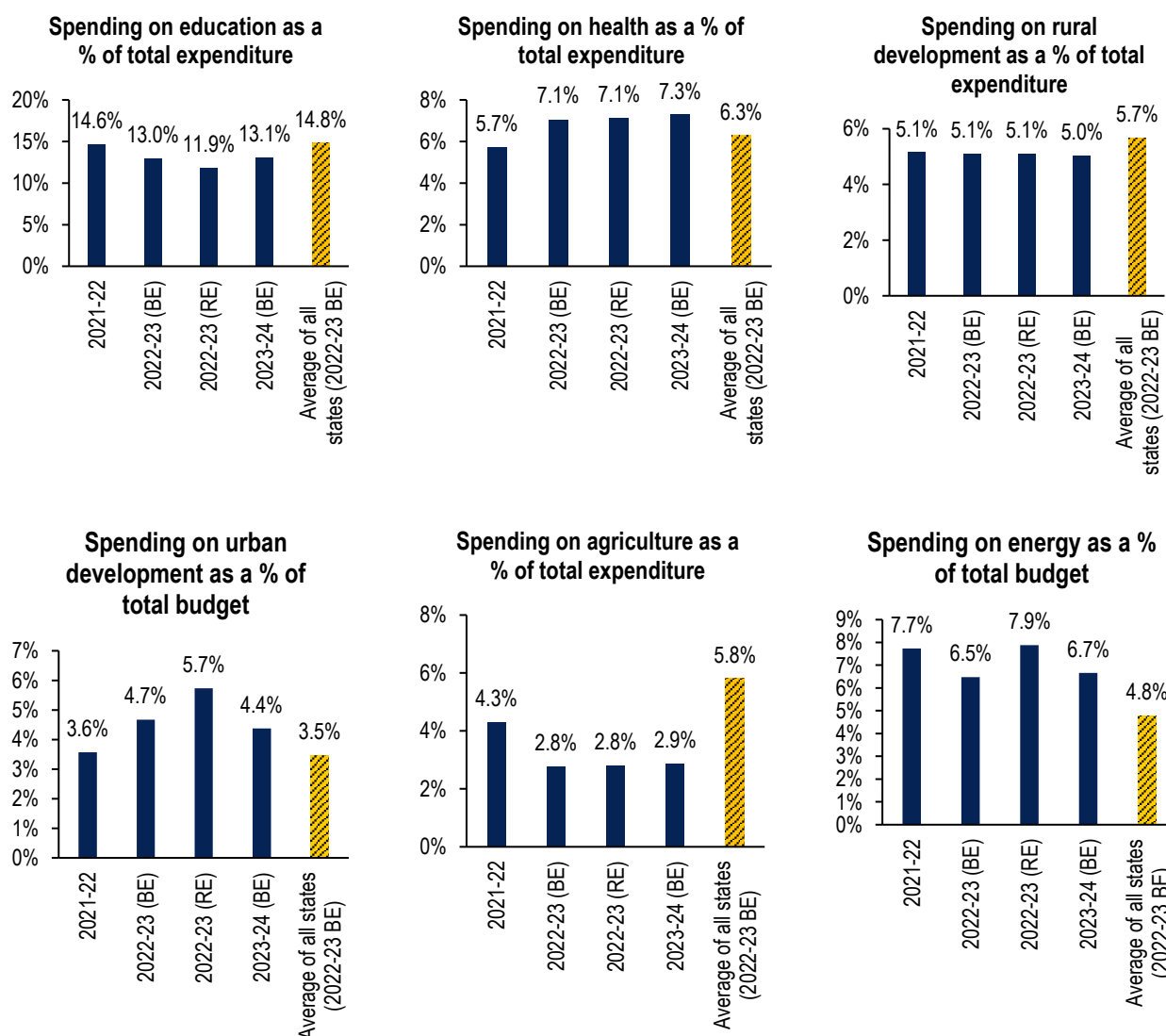
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of March 31, 2022, the state's outstanding guarantee is estimated to be Rs 1,71,705 crore, which is 8.4% of Uttar Pradesh's GSDP in 2021-22.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Uttar Pradesh's expenditure in 2023-24 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 Uttar Pradesh) as per their budget estimates of 2022-23.¹

- **Education:** Uttar Pradesh has allocated 13% of its expenditure on education in 2023-24. This is lower than the average allocation for education by states in 2022-23 (14.8%).
- **Health:** Uttar Pradesh has allocated 7.3% of its total expenditure towards health, which is higher than the average allocation for health by states (6.3%).
- **Rural development:** Uttar Pradesh has allocated 5% of its expenditure on rural development. This is lower than the average allocation for rural development by states (5.7%).
- **Urban development:** Uttar Pradesh has allocated 4.4% of its expenditure towards urban development. This is higher than the average allocation towards urban development by states (3.5%).
- **Agriculture:** Uttar Pradesh has allocated 2.9% of its total expenditure towards agriculture, which is about half the average expenditure on police by states (5.8%).
- **Energy:** Uttar Pradesh has allocated 6.7% of its total expenditure towards energy, which is higher than the average allocation by states (4.8%).



Note: 2021-22, 2022-23 (BE), 2022-23 (RE), and 2023-24 (BE) figures are for Uttar Pradesh.

Sources: Annual Financial Statement, Uttar Pradesh Budget 2023-24; various state budgets; PRS.

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

Annexure 2: Comparison of 2021-22 Budget Estimates and Actuals

The following tables compare the actuals of 2021-22 with budget estimates for that year.

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

Particular	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Net Receipts (1+2)	4,20,672	3,71,951	-12%
1. Revenue Receipts (a+b+c+d)	4,18,340	3,71,011	-11%
a. Own Tax Revenue	1,77,535	1,47,356	-17%
b. Own Non-Tax Revenue	25,422	11,436	-55%
c. Share in central taxes	1,19,395	1,60,369	34%
d. Grants-in-aid from the Centre	95,989	51,850	-46%
Of which GST compensation grants	8,810	8,299	-6%
2. Non-Debt Capital Receipts	2,332	939	-60%
3. Borrowings	85,509	75,751	-11%
Of which GST compensation loan	-	8,140	-
Net Expenditure (4+5+6)	5,11,402	4,11,237	-20%
4. Revenue Expenditure	3,95,130	3,37,581	-15%
5. Capital Outlay	1,13,768	71,443	-37%
6. Loans and Advances	2,504	2,213	-12%
7. Debt Repayment	38,869	28,726	-26%
Revenue Balance	23,210	33,430	44%
Revenue Balance (as % of GSDP)	1.1%	1.8%	68%
Fiscal Deficit	90,730	39,286	-57%
Fiscal Deficit (as % of GSDP)	4.2%	2.1%	-49%

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

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

Tax Source/Head	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
State GST	64,475	54,594	-15%
Sales Tax/ VAT	31,100	27,058	-13%
Stamps Duty and Registration Fees	25,500	20,048	-21%
Taxes on Vehicles	9,350	7,776	-17%
State Excise	41,500	36,320	-12%
Land Revenue	860	193	-78%
Taxes and Duties on Electricity	4,750	1,366	-71%

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

Table 9: Allocation towards Key Sectors

Sector	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Police	29,172	24,239	-17%
Education, Sports, Arts, and Culture	67,683	59,775	-12%
Health and Family Welfare	32,009	23,360	-27%
Water Supply and Sanitation	19,216	5,100	-73%
Housing	8,646	7,918	-8%
Urban Development	23,980	14,605	-39%
Welfare of SC, ST, OBC, and Minorities	5,469	3,583	-34%
Social Welfare and Nutrition	24,420	20,217	-17%
Agriculture and Allied Activities	13,557	17,612	30%
Rural Development	27,455	21,054	-23%
Irrigation and Flood Control	20,418	12,501	-39%
Energy	27,238	31,642	16%
Transport	44,255	28,037	-37%
of which Roads and Bridges	41,638	27,595	-34%

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