

# Uttar Pradesh Budget Analysis 2022-23

Uttar Pradesh Finance Minister, Mr. Suresh Khanna, presented the Budget for the state for the financial year 2022-23 on May 26, 2022.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Uttar Pradesh for 2022-23 (at current prices) is projected to be Rs 20,48,234 crore, a growth of 17.1% over the revised estimate of GSDP for 2021-22 (Rs 17,49,469 crore). In 2021-22, GSDP is estimated to contract by 9.8 % over the previous year (at current prices).
- **Expenditure (excluding debt repayment)** in 2022-23 is estimated to be Rs 5,82,956 crore, a 28% increase over the revised estimates of 2021-22 (Rs 4,55,809 crore). In addition, debt of Rs 32,563 crore will be repaid by the state in 2022-23. In 2021-22, expenditure (excluding debt repayment) is estimated to be 11% lower than the budget estimate.
- **Receipts (excluding borrowings)** for 2022-23 are estimated to be Rs 5,01,778 crore, an increase of 32% over the revised estimates of 2021-22 (Rs 3,81,063 crore). In 2021-22, receipts (excluding borrowings) are estimated to fall short of the budget estimate by Rs 39,609 crore (a decrease of 9%).
- **Fiscal deficit** for 2022-23 is targeted at Rs 81,178 crore (3.96% of GSDP). In 2021-22, as per the revised estimates, fiscal deficit is expected to be 4.27% of GSDP, higher than the budget estimate of 4.17% of GSDP.
- **Revenue surplus** for 2022-23 is estimated to be Rs 43,124 crore (2.11% of the GSDP). In 2021-22, the state is estimated to observe a revenue surplus of 1.26% of GSDP, higher than the budget estimate of 1.07% of GSDP.

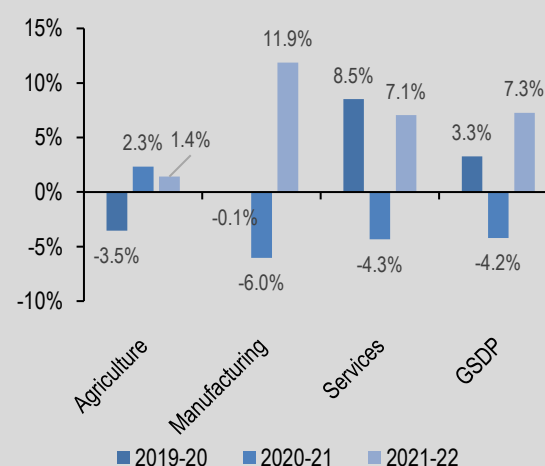
## Policy Highlights

- **Accidental Insurance for Farmers:** The scope of beneficiaries under the Farmer Accident Welfare Scheme has been expanded to include earning family members of a registered farmer. Under the scheme, in case of death or disability from an accident of a beneficiary, five lakh rupees is provided to the family.
- **Employment:** Under the Uttar Pradesh Startup Policy, 2020, the government will establish 100 incubators and 10,000 startups in the next five years.
- **Solar Street Lighting:** A new scheme called the Babu Ji Kalyan Singh Gram Unnati Yojana has been introduced to establish solar street lights across all villages in the state.

## Uttar Pradesh's Economy

- **GSDP:** Uttar Pradesh's GSDP (at constant prices) is estimated to grow at 7.3% in 2021-22, over a low base of 2020-21. In 2020-21, GSDP registered a contraction of 4.2%. In comparison, the national GDP saw a contraction of 6.6% in 2020-21 and a growth of 8.9% in 2021-22.
- **Sectors:** In 2021-22, at current prices, agriculture, manufacturing, and services sectors contributed to 26%, 25%, and 49% of the economy, respectively.
- **Per capita GSDP:** The per capita GSDP of Uttar Pradesh in 2021-22 (at current prices) is estimated to be Rs 81,398; 10% higher than the corresponding figure in 2020-21 (Rs 74,307). In comparison, the per capita GDP at the national level is estimated to be Rs 1,72,761 (at current prices) in 2021-22.

**Figure 1: Growth in GSDP and sectors in Uttar 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 5,82,956 crore. This is an increase of 28% over the revised estimate of 2021-22 (Rs 4,55,809 crore). This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 5,01,778 crore and **net borrowings** of Rs 81,178 crore. Receipts (excluding borrowings) for 2022-23 are expected to register an increase of 32% over the revised estimate of 2021-22. In 2021-22, receipts are estimated to be 9% lower than the budget estimates.
- In 2022-23, the state is estimated to observe a **revenue surplus** of Rs 43,124 crore, which is 2.11% of its GSDP. In comparison, in 2020-21, the state observed a revenue deficit of 0.12% of GSDP (Rs 2,367 crore) and while in 2021-22 it is estimated to observe a revenue surplus of 1.26% of GSDP (Rs 22,107 crore).
- **Fiscal deficit** in 2022-23 is estimated to be 3.96% of GSDP which is within 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 4.27% 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 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
Total Expenditure	3,78,711	5,50,271	4,84,542	-12%	6,15,519	27%
(-) Repayment of debt	26,777	38,869	28,733	-26%	32,563	13%
<b>Net Expenditure (E)</b>	<b>3,51,933</b>	<b>5,11,402</b>	<b>4,55,809</b>	<b>-11%</b>	<b>5,82,956</b>	<b>28%</b>
Total Receipts	3,84,170	5,06,182	4,70,018	-7%	5,90,952	26%
(-) Borrowings	86,859	85,509	88,954	4%	89,174	0%
<b>Net Receipts (R)</b>	<b>2,97,311</b>	<b>4,20,672</b>	<b>3,81,063</b>	<b>-9%</b>	<b>5,01,778</b>	<b>32%</b>
<b>Fiscal Deficit (E-R)</b>	54,622	90,730	74,746	-18%	81,178	9%
as % of GSDP	2.81%	4.17%	4.27%		3.96%	
<b>Revenue Balance</b>	-2,367	23,210	22,107	-5%	43,124	95%
as % of GSDP	-0.12%	1.07%	1.26%		2.11%	
<b>Primary Deficit</b>	17,194	47,200	32,241	-32%	35,191	9%
as % of GSDP	0.89%	2.17%	1.84%		1.72%	

Note: BE is Budget Estimates; RE is Revised Estimates. A negative revenue balance indicates deficit and positive values indicate surplus. Sources: Uttar Pradesh Budget Documents 2022-23; PRS.

## Expenditure in 2022-23

- **Revenue expenditure** in 2022-23 is estimated to be Rs 4,56,089 crore, which is an increase of 28% over the revised estimate of 2021-22 (Rs 3,56,624 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 10% lower than the budget estimate.
- **Capital outlay** in 2022-23 is estimated to be Rs 1,23,920 crore, which is an increase of 28% over the revised estimate of 2021-22. Capital outlay comprises expenditure towards the creation of assets. This includes expenditure on building schools, hospitals, and roads and bridges. In 2021-22, capital outlay is estimated to be 15% lower than the budget estimate.

### Actual Expenditure in 2020-21

In 2020-21, the actual expenditure (excluding debt repayment) by the state was Rs 3,51,933 crore, 26% less than the budget estimate for that year. While receipts (excluding borrowings) were Rs 1,27,457 crore less than the budget estimate, borrowings were Rs 11,068 crore higher than budgeted. Actual expenditure towards water supply and sanitation was 60% less than the budget estimate, towards agriculture and allied activities was 53% less, and towards social welfare and nutrition was 37% less than the budget estimate. See Annexure 2 for details.

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

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
Revenue Expenditure	2,98,543	3,95,130	3,56,624	-10%	4,56,089	28%
Capital Outlay	52,237	1,13,768	96,481	-15%	1,23,920	28%
Loans given by the state	1,153	2,504	2,704	8%	2,947	9%
<b>Net Expenditure</b>	<b>3,51,933</b>	<b>5,11,402</b>	<b>4,55,809</b>	<b>-11%</b>	<b>5,82,956</b>	<b>28%</b>

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

**Committed expenditure:** Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, and interest. A larger proportion of the budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as developmental schemes and capital outlay. In 2022-23, Uttar Pradesh is estimated to spend Rs 2,76,635 crore on committed expenditure items, which is 55% of its revenue receipts. This comprises spending on salaries (31% of revenue receipts), interest payments (9%), and pensions (15%). Committed expenditure in 2022-23 is estimated to increase by 28% over the revised estimate of 2021-22. Pension expenditure is estimated to increase by 43% whereas salaries and interest payments are estimated to increase by 28% and 8% respectively.

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

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
Salaries	97,432	1,44,345	1,19,664	-17%	1,53,570	28%
Pensions	48,219	68,697	53,715	-22%	77,078	43%
Interest Payment	37,428	43,530	42,504	-2%	45,987	8%
<b>Total Committed Expenditure</b>	<b>1,83,080</b>	<b>2,56,572</b>	<b>2,15,883</b>	<b>-16%</b>	<b>2,76,635</b>	<b>28%</b>

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

**Sector-wise expenditure:** The sectors listed below account for 61% of the total expenditure on sectors by the state in 2022-23. A comparison of Uttar Pradesh's expenditure on the key sectors with that by other states is shown in Annexure 1.

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

Sectors	2020-21 Actuals	2021-22 BE	2021-22 RE	2022-23 BE	% change from RE 21-22 to BE 22-23	Budget Provisions 2022-23 BE
Education, Sports, Arts, and Culture	54,844	67,683	57,577	75,165	31%	Rs 15,169 crore has been allocated towards primary education under Samagra Shiksha Abhiyan.
Health and Family Welfare	21,549	32,009	26,328	40,991	56%	Rs 987 crore has been allocated for capital expenditure towards public health services.
Transport	28,238	44,255	36,002	39,864	11%	Rs 32,150 crore has been allocated for capital outlay on roads and bridges.
Energy	19,647	27,248	31,980	37,566	17%	Rs 12,100 crore has been allocated for providing subsidies for electricity supply.
Police	19,791	29,172	24,140	31,443	30%	Rs 21,463 crore has been allocated towards the district police. Rs 3,684 crore has been allocated towards special police.
Social Welfare and Nutrition	14,753	24,420	23,466	31,239	33%	Rs 9,035 crore has been allocated for child welfare. Rs 3,136 crore has been allocated towards the welfare of women.
Rural Development	23,247	27,455	24,883	29,541	19%	Rs 4,823 crore has been allocated for capital outlay under MGNREGS.
Urban Development	16,386	23,980	18,349	27,111	48%	Rs 4,200 crore has been allocated for grants towards the creation of capital assets under PM Awas Yojana (Urban).
Water Supply and Sanitation	3,569	17,439	13,775	21,733	58%	Rs 816 crore has been allocated towards Swachh Bharat Mission 2.0. Rs 206 crore has been allocated for the urban water supply programme.
Irrigation and Flood Control	13,617	20,418	17,751	21,431	21%	Rs 4,255 crore has been allocated for capital outlay on major irrigation.
<b>% of total expenditure on all sectors</b>	<b>61%</b>	<b>62%</b>	<b>61%</b>	<b>61%</b>		

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

## Receipts in 2022-23

- **Total revenue receipts** for 2022-23 are estimated to be Rs 4,99,213 crore, an increase of 32% over the revised estimate of 2021-22. Of this, Rs 2,33,450 crore (47%) will be raised by the state through its **own resources**, and Rs 2,65,763 crore (53%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (29% of revenue receipts) and grants (24% of revenue receipts).
- **Devolution:** In 2022-23, the state estimates to receive Rs 1,46,499 crore in the form of share in central taxes, an increase of 28% over the revised estimates of 2021-22. Devolution from the centre is expected to be 4% lower according to the revised estimates of 2021-22 over the budget estimates.
- **State's own tax revenue:** Total own tax revenue of Uttar Pradesh is estimated to be Rs 2,10,044 crore in 2022-23, an increase of 38% over the revised estimate of 2021-22. The state's own tax revenue as a percentage of GSDP is estimated to increase from 6.2% of GSDP from 2020-21 (as per actuals) to 10.3% in 2022-23 (as per budget estimate). Note that the own tax to GSDP ratio is expected to be 8.7% in 2021-22 as per the revised estimates.
- **State's non-tax revenue:** In 2022-23, Uttar Pradesh is estimated to earn Rs 23,406 crore in the form of state's own non-tax revenue, a 51% increase over the revised estimates of 2021-22. In 2021-22, state's own non-tax revenue is estimated to be 39% lower than the budget estimate.

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

Sources	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
State's Own Tax*	1,19,897	1,77,535	1,52,562	-14%	2,10,044	38%
State's Own Non-Tax	11,846	25,422	15,524	-39%	23,406	51%
Share in Central Taxes	1,06,687	1,19,395	1,14,894	-4%	1,46,499	28%
Grants-in-aid from Centre*	57,746	95,989	95,751	0%	1,19,264	25%
<b>Revenue Receipts</b>	<b>2,96,176</b>	<b>4,18,340</b>	<b>3,78,731</b>	<b>-9%</b>	<b>4,99,213</b>	<b>32%</b>
Non-debt Capital Receipts	1,135	2,332	2,332	0%	2,565	10%
<b>Net Receipts</b>	<b>2,97,311</b>	<b>4,20,672</b>	<b>3,81,063</b>	<b>-9%</b>	<b>5,01,778</b>	<b>32%</b>

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: Uttar Pradesh Budget Documents 2022-23; PRS.

- In 2022-23, **SGST** is estimated to be the largest source of own tax revenue (37%). SGST revenue in 2022-23 is estimated at Rs 77,653 crore, which is a 36% increase over the revised estimates of 2021-22. In 2021-22, SGST revenue is estimated to be 12% lower than the budget estimates. In 2022-23, the state is estimated to receive GST compensation grants of Rs 10,611 crore. In 2021-22 (as per revised estimates), the state is expected to receive Rs 7,787 crore in the form of GST compensation grants and Rs 9,623 crore in the form of GST compensation loans.
- In 2022-23, revenue from State Excise and Sales Tax/VAT are estimated to increase by 36% and 26% respectively over the revised estimates of 2021-22 (Table 6).

### GST Compensation ends in June 2022

When 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, Uttar Pradesh has relied on GST compensation grants to achieve the guaranteed SGST revenue level. In 2021-22, Uttar Pradesh is estimated to receive Rs 17,410 crore in the form of GST compensation grants (including GST compensation loans), which is about 11% of its own tax revenue. Hence, beyond June 2022, Uttar Pradesh might see a decline in the level of revenue receipts.

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

Taxes	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
State GST	42,860	64,475	56,988	-12%	77,653	36%
State Excise	30,061	41,500	36,212	-13%	49,152	36%
Sales Tax/VAT	22,127	31,100	28,655	-8%	36,213	26%
Stamps Duty and Registration Fees	16,475	25,500	19,745	-23%	29,692	50%
Taxes on Vehicles	6,483	9,350	5,950	-36%	10,887	83%
Taxes and Duties on Electricity	1,587	4,750	4,750	0%	5,531	16%
Land Revenue	297	860	263	-69%	915	247%
GST Compensation Grants	9,381	8,810	7,787	-12%	10,611	36%
GST Compensation Loans	6,007	-	9,623	-	-	-

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

## Deficits and Debt Targets for 2022-23

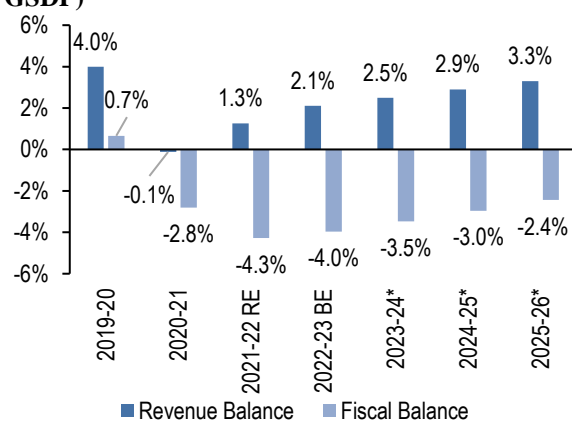
The Uttar Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, 2004 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit and fiscal deficit of the state government.

**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 reduce its liabilities. In 2022-23, Uttar Pradesh is estimated to observe a revenue surplus of Rs 43,124 crore, which is 2.11% of the GSDP. In 2021-22, the state is expected to observe a revenue surplus of 1.26% of GSDP as per the revised estimates, higher than the budget estimate of 1.07% of GSDP.

**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 3.96% of GSDP. It is within the limit of 4% of GSDP permitted by the central government (of which, 0.5% of GSDP will be made available upon undertaking certain power sector reforms).

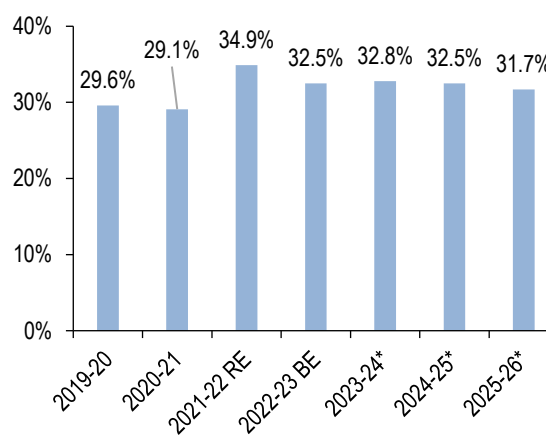
**Outstanding liabilities:** Outstanding liabilities is the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on the public account. At the end of March 2023, the outstanding liabilities of the state are estimated to be 32.5% of GSDP. The outstanding liabilities are estimated to rise from 29.6% of GSDP in 2019-20 to 31.7% of GSDP in 2025-26.

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



Note: RE is Revised Estimates; BE is 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. In 2019-20, the state had observed a fiscal surplus. Sources: Uttar Pradesh Budget Documents 2022-23; PRS.

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



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

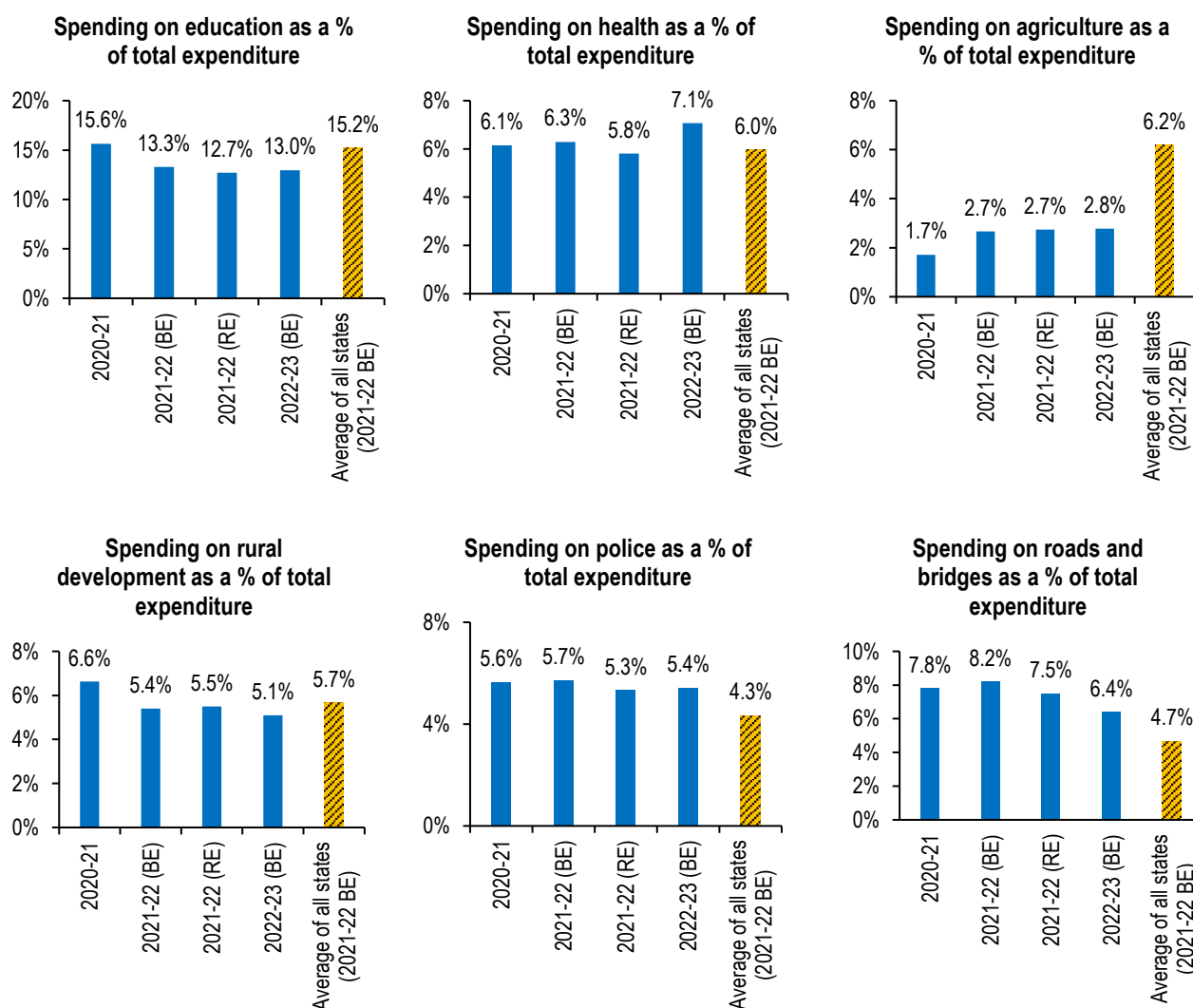
**Outstanding Government Guarantees:** Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As on March 31, 2021, the state's outstanding guarantee is estimated to be Rs 1,53,836 crore, which is 8% of Uttar Pradesh's GSDP in 2020-21.

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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 expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 30 states (including Uttar Pradesh) as per their budget estimates of 2021-22.<sup>1</sup>

- **Education:** Uttar Pradesh has allocated 13% of its total expenditure for education in 2022-23. This is lower than the average allocation (15.2%) for education by all states (as per 2021-22 Budget Estimates).
- **Health:** Uttar Pradesh has allocated 7.1% of its total expenditure on health, which is higher than the average allocation for health by states (6%).
- **Agriculture:** The state has allocated 2.8% of its total expenditure towards agriculture and allied activities. This is significantly lower than the average allocation for agriculture by states (6.2%).
- **Rural development:** Uttar Pradesh has allocated 5.1% of its expenditure on rural development. This is lower than the average allocation for rural development by states (5.7%).
- **Police:** Uttar Pradesh has allocated 5.4% of its total expenditure on police, which is higher than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Uttar Pradesh has allocated 6.4% of its total expenditure on roads and bridges, which is higher than the average allocation by states (4.7%).



Note: 2020-21, 2021-22 (BE), 2021-22 (RE), and 2022-23 (BE) figures are for Uttar Pradesh.  
Sources: Uttar Pradesh Budget Documents 2022-23; various state budgets; PRS.

<sup>1</sup> 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
<b>Net Receipts (1+2)</b>	<b>4,24,767</b>	<b>2,97,311</b>	<b>-30%</b>
1. Revenue Receipts (a+b+c+d)	4,22,567	2,96,176	-30%
a. Own Tax Revenue	1,58,413	1,19,897	-24%
b. Own Non-Tax Revenue	31,179	11,846	-62%
c. Share in central taxes	1,52,863	1,06,687	-30%
d. Grants-in-aid from the Centre	80,112	57,746	-28%
Of which GST compensation grants	7,608	9,381	23%
2. Non-Debt Capital Receipts	2,200	1,135	-48%
3. Borrowings	75,791	86,859	15%
Of which GST compensation loan	-	6,007	-
<b>Net Expenditure (4+5+6)</b>	<b>4,77,963</b>	<b>3,51,933</b>	<b>-26%</b>
4. Revenue Expenditure	3,95,117	2,98,543	-24%
5. Capital Outlay	81,209	52,237	-36%
6. Loans and Advances	1,637	1,153	-30%
7. Debt Repayment	34,897	26,777	-23%
<b>Revenue Balance</b>	<b>27,451</b>	<b>-2,367</b>	<b>-109%</b>
Revenue Balance (as % of GSDP)	1.53%	-0.12%	
<b>Fiscal Deficit</b>	<b>53,195</b>	<b>54,622</b>	<b>3%</b>
Fiscal Deficit (as % of GSDP)	2.97%	2.81%	

Note: A negative revenue balance indicates a deficit.

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

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

Sector	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Land Revenue	856	297	-65%
Taxes and Duties on Electricity	4,250	1,587	-63%
Stamps Duty and Registration Fees	23,197	16,475	-29%
Taxes on Vehicles	8,650	6,483	-25%
SGST	55,673	42,860	-23%
Sales Tax/VAT	28,287	22,127	-22%
State Excise Duty	37,500	30,061	-20%

Source: Uttar 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
Water Supply and Sanitation	8,869	3,569	-60%
Agriculture and allied activities	12,682	6,020	-53%
Social Welfare and Nutrition	23,438	14,753	-37%
Housing	7,888	4,986	-37%
Welfare of SC, ST, OBC, and Minorities	6,490	4,241	-35%
Irrigation and Flood Control	19,137	13,617	-29%
Rural Development	31,402	23,247	-26%
Police	26,395	19,791	-25%
Urban Development	20,461	16,386	-20%
Health and Family Welfare	26,266	21,549	-18%
Energy	23,425	19,647	-16%
Education, Sports, Arts, and Culture	64,805	54,844	-15%
Transport	33,152	28,238	-15%
of which Roads and Bridges	30,135	27,351	-9%

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