

# Uttar Pradesh Budget Analysis 2024-25

The Finance Minister of Uttar Pradesh, Mr Suresh Kumar Khanna, presented the Budget for the state for the financial year 2024-25 on February 5, 2024.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Uttar Pradesh for 2024-25 (at current prices) is projected to be Rs 24,99,076 crore, amounting to growth of 5.8% over 2023-24.
- **Expenditure (excluding debt repayment)** in 2024-25 is estimated to be Rs 6,96,632 crore, an increase of 14% over the revised estimates of 2023-24. In addition, debt of Rs 39,806 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2024-25 are estimated to be Rs 6,10,101 crore, an increase of 15% as compared to the revised estimate of 2023-24.
- **Revenue surplus** in 2024-25 is estimated to be 3% of GSDP (Rs 74,147 crore). This is roughly the same as the revised estimates for 2023-24. Uttar Pradesh had a revenue surplus of 1.7% in 2022-23.
- **Fiscal deficit** for 2024-25 is targeted at 3.46% of GSDP (Rs 86,531 crore). In 2023-24, as per the revised estimates, fiscal deficit is expected to be 3.49% of GSDP, roughly the same as the budget estimate for 2023-24.

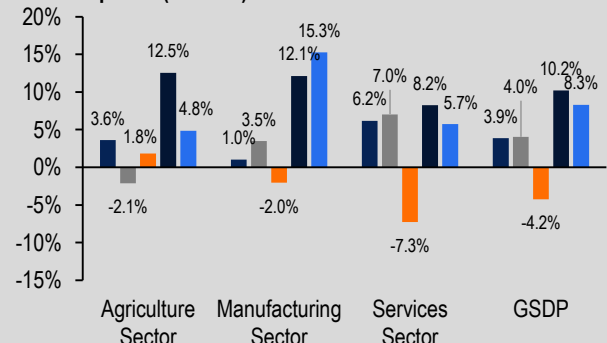
## Policy Highlights

- **Women and Child welfare:** For welfare of widows, Rs 4,073 crore has been allocated. To provide nutritious food for women and children, Rs 5,129 crore has been allocated.
- **Youth empowerment:** Under the Swami Vivekananda Youth Empowerment Scheme, smartphones and tablet will be distributed. Rs 4,000 crore has been allocated for it. So far 25 lakh tablets have been distributed.
- **Green Energy:** The government signed an MoU of Rs 4,000 crore with Hero Future Energies to invest in clean technology and renewable energy. A target to increase forest cover and tree cover by 15% by 2030 has been set.
- **Power subsidy:** To ensure that private tubewells of farmers have uninterrupted power supply, the government has allocated Rs 2,400 crore.
- **Agriculture:** Three new schemes will be launched to promote agriculture in gram panchayats. These are: State Agriculture Development Scheme, World Bank Assisted UP Agri Scheme, and Automatic Weather Station- Automatic Rain Gauge Scheme. The total allocation under the three schemes is Rs 460 crore.
- **Housing:** Under the Chief Ministers' Urban Expansion/New Cities Initiative, Rs 3,000 crore has been allocated for developing townships.

## Uttar Pradesh's Economy

- **GSDP:** In 2022-23, Uttar Pradesh's GSDP (at constant prices) grew at 8.3%, compared to 10.2% in 2021-22. In comparison, national GDP is estimated to grow at 7.2% in 2022-23.
- **Sectors:** The agriculture sector grew by 10% in 2022-23 (at current prices). In comparison, it grew by 14% in 2021-22. Note that growth in 2021-22 was over a low base. Manufacturing sector grew by 22%, and services by 12% in 2022-23. In 2022-23, agriculture, manufacturing, and services sectors are estimated to contribute 24%, 30%, and 46% to the economy, respectively (at constant prices).
- **Per capita GSDP:** The per capita GSDP of Uttar Pradesh in 2022-23 (at current prices) is estimated at Rs 96,193, an annual growth of 8% since 2017-18.

Figure 1: Growth in GSDP and sectors in Uttar 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 2023-24; PRS.

## Budget Estimates for 2024-25

- **Total expenditure (excluding debt repayment)** in 2024-25 is targeted at Rs 6,96,632 crore. This is an increase of 14% over the revised estimate of 2023-24. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 6,10,101 crore and net borrowings of Rs 71,427 crore. Total receipts for 2024-25 (other than borrowings) are expected to register an increase of 15.4% over the revised estimate of 2023-24.
- **Revenue surplus** in 2024-25 is estimated to be 3% of GSDP (Rs 74,147 crore), roughly the same as the revised estimates for 2023-24. Revenue surplus in 2022-23 was 1.7% of the GSDP. **Fiscal deficit** for 2024-25 is targeted at 3.46% of GSDP (Rs 86,531 crore), marginally lower than the revised estimates for 2023-24 (3.49% of 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	5,05,906	6,90,242	6,32,362	-8.4%	7,36,438	16.5%
(-) Repayment of debt	22,690	31,181	21,318	-31.6%	39,806	86.7%
<b>Net Expenditure (E)</b>	<b>4,83,215</b>	<b>6,59,061</b>	<b>6,11,045</b>	<b>-7.3%</b>	<b>6,96,632</b>	<b>14.0%</b>
Total Receipts	4,85,426	6,83,293	6,27,645	-8.1%	7,21,334	14.9%
(-) Borrowings	66,847	1,09,115	99,115	-9.2%	1,11,233	12.2%
<b>Net Receipts (R)</b>	<b>4,18,579</b>	<b>5,74,178</b>	<b>5,28,530</b>	<b>-8.0%</b>	<b>6,10,101</b>	<b>15.4%</b>
Fiscal Deficit (E-R)	64,636	84,883	82,515	-2.8%	86,531	4.9%
<b>as % of GSDP</b>	<b>2.86%</b>	<b>3.48%</b>	<b>3.49%</b>		<b>3.46%</b>	
Revenue Surplus	37,263	68,512	70,447	2.8%	74,147	5.3%
<b>as % of GSDP</b>	<b>1.65%</b>	<b>2.81%</b>	<b>2.98%</b>		<b>2.97%</b>	
Primary Deficit	21,628	34,628	33,198	-4.1%	32,819	-1.1%
<b>as % of GSDP</b>	<b>2.86%</b>	<b>3.49%</b>	<b>3.49%</b>		<b>3.46%</b>	
<b>GSDP</b>	<b>22,57,575</b>	<b>24,39,171</b>	<b>23,61,462</b>	<b>-3.2%</b>	<b>24,99,076</b>	<b>5.8%</b>

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

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

## Expenditure in 2024-25

- **Revenue expenditure** for 2024-25 is proposed to be Rs 5,32,655 crore, an increase of 17% over the revised estimate of 2023-24. This includes the expenditure on salaries, pensions, interest, grants, and subsidies. A 62% increase in the allocation towards the revenue component of education sector is estimated in 2024-25.
- **Capital outlay** for 2024-25 is proposed to be Rs 1,54,747 crore, an increase of 6% over 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 9,229 crore, 9% lower than revised estimates.

### Subsidy Expenditure

As per FRBM statements, Uttar Pradesh has estimated to spend Rs 28,000 crore on subsidies in 2024-25. This accounts for 5% of the revenue receipts. Subsidy expenditure has remained between 4-6% of revenue receipts since 2018-19. Subsidy expenditure is projected to increase to Rs 37,268 crore by 2027-28, at about 4% of the revenue receipts. According to CAG Finance Accounts reports, subsidies sharply rose from Rs 11,677 crore in 2020-21 to Rs 20,145 crore in 2021-22 (73% increase). This was accompanied by a 25% increase in revenue receipts. In 2021-22, higher subsidies were provided to the power sector, including compensatory grants of Rs 13,388 crore to UPPCL. As of 2021-22, the power sector accounted for 76% of UP's subsidy expenditure.

**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	3,79,978	5,02,354	4,54,771	-9%	5,32,655	17%
Capital Outlay	93,028	1,47,492	1,46,177	-1%	1,54,747	6%
Loans given by the state	10,209	9,215	10,096	10%	9,229	-9%
<b>Net Expenditure</b>	<b>4,83,215</b>	<b>6,59,061</b>	<b>6,11,045</b>	<b>-7%</b>	<b>6,96,632</b>	<b>14%</b>

Sources: Annual Financial Statement, Uttar Pradesh Budget 2024-25; 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 2024-25, Uttar Pradesh is estimated to spend Rs 3,21,021 crore on committed expenditure, which is 53% of its estimated revenue receipts. This comprises spending on salaries (30% of revenue receipts), pension (14%), interest payments (9%). In 2023-24, the revised estimate for salary expenditure is estimated to be 23% lower than the budget estimate. However, it is projected to be 42% higher in 2024-25. Committed expenditure was Rs 2,21,041 crore in 2022-23, 53% of the revenue receipts.

**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	1,19,336	1,66,161	1,27,474	-23%	1,80,822	42%
Pension	58,697	82,422	70,765	-14%	86,488	22%
Interest payment	43,008	50,256	49,317	-2%	53,712	9%
<b>Total Committed Expenditure</b>	<b>2,21,041</b>	<b>2,98,839</b>	<b>2,47,556</b>	<b>-17%</b>	<b>3,21,021</b>	<b>30%</b>

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

**Sector-wise expenditure:** The sectors listed below account for 60% of the total expenditure on sectors by the state in 2024-25. 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 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	70,008	85,003	64,766	1,00,335	55%	<ul style="list-style-type: none"> <li>Rs 1,856 crore has been allocated for development of infrastructure facilities in primary and upper primary schools under Samagra Shiksha Abhiyan.</li> </ul>
Energy	38,424	43,330	51,582	45,832	-11%	<ul style="list-style-type: none"> <li>Rs 16,400 crore has been provided as power subsidy. Rs 1,800 crore grants have been allocated to UPPCL for tariff subsidy to private tubewell consumers.</li> </ul>
Health and Family Welfare	31,171	47,404	40,999	42,774	4%	<ul style="list-style-type: none"> <li>Rs 2,677 crore have been allocated for the state's share towards National Rural Health Mission.</li> <li>Rs 400 crore has been allocated towards for social security and welfare under Ayushman Bharat National Health Protection Mission.</li> </ul>
Roads and Bridges	27,938	38,338	40,079	40,686	2%	<ul style="list-style-type: none"> <li>Rs 668 crore has been allocated for road transport.</li> </ul>
Police	26,771	35,579	28,867	37,398	30%	<ul style="list-style-type: none"> <li>Rs 23,580 crore has been allocated towards the district police.</li> <li>Rs 4,404 crore was allocated towards capital outlay on police.</li> </ul>
Rural Development	24,871	32,771	31,055	35,993	16%	<ul style="list-style-type: none"> <li>Rs 5,060 crore have been allocated towards MGNREGS.</li> <li>Rs 1,953 crore have been allocated towards the PMAY-Gramin scheme.</li> </ul>
Social Welfare and Nutrition	24,641	33,378	31,117	34,747	12%	<ul style="list-style-type: none"> <li>Rs 5,006 crore have been allocated towards old age/farmer's pension.</li> </ul>
Water Supply and Sanitation	13,189	24,504	23,298	28,054	20%	<ul style="list-style-type: none"> <li>Rs 15,180 crore is allocated for major construction work under Jal Jeevan Mission.</li> </ul>
Urban Development	17,777	28,465	29,164	23,744	-19%	<ul style="list-style-type: none"> <li>Rs 2,764 crore has been allocated as grants for PMAY (Urban).</li> </ul>
Irrigation and Flood Control	12,310	22,038	19,770	22,843	16%	<ul style="list-style-type: none"> <li>Rs 132 crore have been allocated for minor irrigation.</li> </ul>
<b>% of total expenditure on all sectors</b>	<b>61%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>	<b>0%</b>	

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

## Receipts in 2024-25

- **Total revenue receipts** for 2024-25 are estimated to be Rs 6,06,802 crore, an increase of 16% over the revised estimate of 2023-24. Of this, Rs 2,80,786 crore (46%) will be raised by the state through its **own resources**, and Rs 3,26,017 crore (54%) will come **from the centre**. Resources from the centre include state's share in central taxes (36% of revenue receipts) and grants (18% of revenue receipts).
- **Devolution:** In 2024-25, state's share in central taxes is estimated at Rs 2,18,817 crore, an increase of 10% over the revised estimate of 2023-24.
- **Grants from the centre** in 2024-25 are estimated at Rs 1,07,200 crore, a decrease of 5% over the revised estimates for 2023-24.
- **State's own tax revenue:** Uttar Pradesh's total own tax revenue is estimated to be Rs 2,56,351 crore in 2024-25, an increase of 27% over the revised estimate of 2023-24. Own tax revenue as a percentage of GSDP is estimated at 10.3% in 2024-25, higher than the revised estimates for 2023-24 (8.6%). As per the actual figures for 2022-23, own tax revenue as a percentage of GSDP was 7.7%.

**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	1,74,087	2,49,625	2,02,179	-19%	2,56,351	27%
State's Own Non-Tax	13,489	23,791	11,761	-51%	24,435	108%
Share in Central Taxes	1,69,745	1,83,238	1,98,135	8%	2,18,817	10%
Grants-in-aid from Centre	59,920	1,14,212	1,13,142	-1%	1,07,200	-5%
<b>Revenue Receipts</b>	<b>4,17,241</b>	<b>5,70,866</b>	<b>5,25,218</b>	<b>-8%</b>	<b>6,06,802</b>	<b>16%</b>
Non-debt Capital Receipts	1,337	3,312	3,312	0%	3,299	-0.4%
<b>Net Receipts</b>	<b>4,18,579</b>	<b>5,74,178</b>	<b>5,28,530</b>	<b>-8%</b>	<b>6,10,101</b>	<b>15%</b>

BE is Budget Estimates; RE is Revised Estimates.

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

- In 2024-25, State GST is estimated to be the largest source of own tax revenue (39% share). SGST revenue is estimated to increase by 30% over the revised estimates of 2023-24. However, SGST revenue is estimated to be 19% lower in 2023-24, over that year's budget estimates.
- Revenue from Stamps Duty and Registration fees in 2024-25 is expected to see a 30% increase over the revised estimates of 2023-24. The revised estimate was 21% lower than budget estimates for 2023-24.

**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	64,141	95,203	77,224	-19%	1,00,514	30%
State Excise	41,253	58,000	50,000	-14%	58,308	17%
Sales Tax/ VAT	31,979	41,788	36,180	-13%	42,733	18%
Stamps Duty and Registration Fees	24,844	34,560	27,338	-21%	35,652	30%
Taxes on Vehicles	9,059	12,672	8,314	-34%	12,505	50%
Land Revenue	285	962	2,744	185%	863	-69%
Taxes and Duties on Electricity	2,519	6,440	380	-94%	5,777	1421%
GST Compensation Grants	11,291	13,009	10,552	-19%	13,735	30%
GST Compensation Loans	-	17,939	17,939	0%	17,939	0%

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

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

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.

**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 3.46% 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% which 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 3.5% of GSDP, roughly same as the budget estimate for the year. Fiscal deficit is projected to be lowered to 2.8% of GSDP by 2027-28.

**Revenue surplus:** It is the difference of revenue expenditure and revenue receipts. The budget estimates a revenue surplus of Rs 74,147 crore (or 3% of the GSDP) in 2024-25. A revenue surplus along with a fiscal deficit indicates that the borrowings of the state government are likely to be used for creating capital assets.

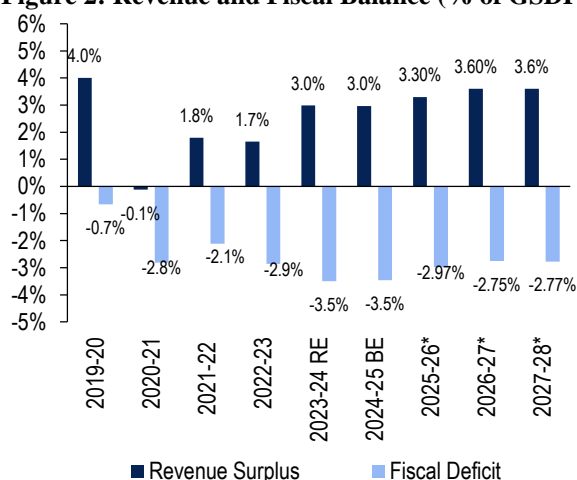
### Impact of discom losses and debt on state finances

Poor financial health of power distribution companies is a persistent problem, which affects the finances of state governments. UP's discoms have consistently witnessed financial losses. In 2021-22, these losses were about Rs 6,492 crore. In addition to financial losses, outstanding debt is also a contingent liability for the state government. As of March 2022, discoms had an outstanding debt of 4.2% of the GSDP. State governments have previously taken over discom losses (through schemes like UDAY), which led to a significant rise in debt and deficit indicators.

In addition to borrowings, state governments also guarantee borrowings made by other entities. As of March 2023, UP has guaranteed outstanding borrowings worth Rs 1,65,557 crore, 7% of its GSDP. 74% of these were guaranteed for the power sector. The central government has suggested that states fix a limit 0.5% of GSDP on any incremental guarantees.

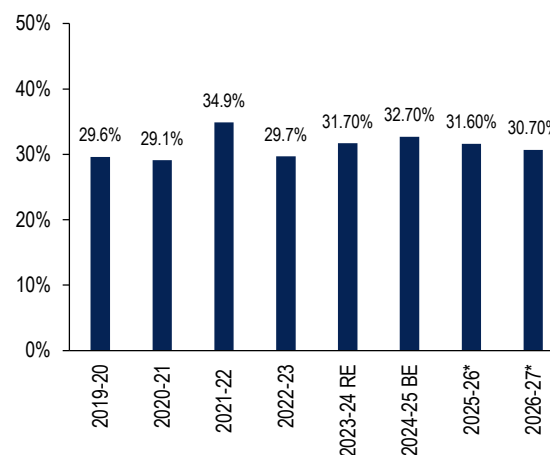
**Outstanding liabilities:** Outstanding liabilities is the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on public account. As of 2024-25, the outstanding liabilities are estimated to be 32.7% of GSDP, lower than the revised estimate for 2023-24 (31.7% of GSDP). Outstanding liabilities significantly rose in 2021-22 (34.9% of GSDP), and are estimated to remain elevated thereafter.

**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. Sources: Medium Term Fiscal Policy, Uttar 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, Uttar Pradesh Budget 2024-25; PRS.

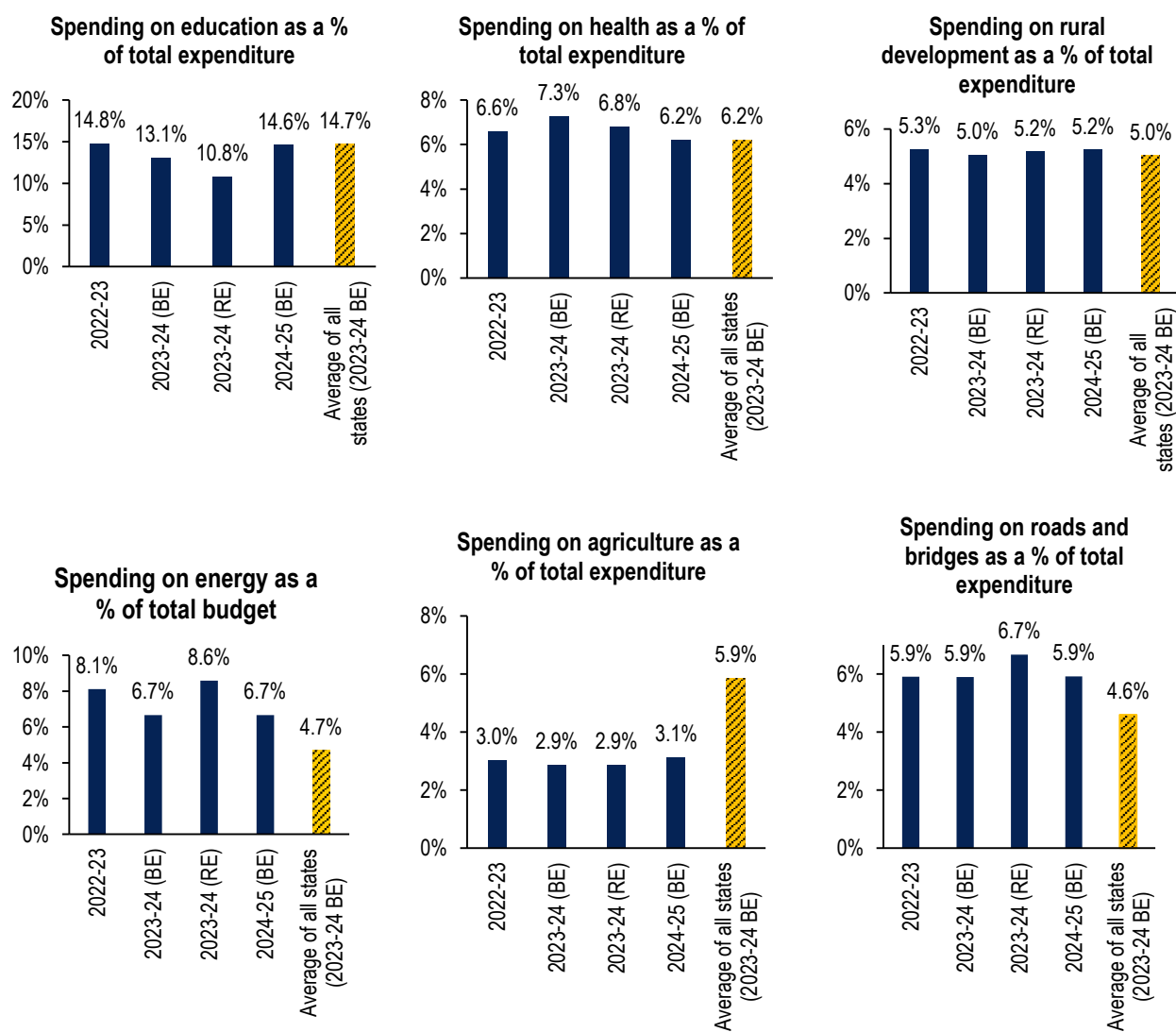
**Outstanding Government Guarantees:** Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of March 31, 2023, the state's outstanding guarantee is estimated to be Rs 1,65,557 crore, which is 7% of Uttar Pradesh's GSDP in 2022-23. 79% of the state's guarantees are for the power sector.

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

The graphs below compare Uttar 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 Uttar Pradesh) as per their budget estimates of 2023-24.<sup>1</sup>

- **Education:** Uttar Pradesh has allocated 14.6% of its expenditure on education in 2024-25. This is roughly the same as the average allocation for education by states in 2023-24 (14.7%).
- **Health:** Uttar Pradesh has allocated 6.2% of its total expenditure towards health, which is the same as the average allocation for health by states (6.2%).
- **Rural development:** Uttar Pradesh has allocated 5.2% of its expenditure on rural development. This is marginally higher than the average allocation for rural development by states (5%).
- **Energy:** Uttar Pradesh has allocated 6.7% of its expenditure towards energy. This is higher than the average allocation towards urban development by states (4.7%).
- **Agriculture:** Uttar Pradesh has allocated 3.1% of its total expenditure towards agriculture, significantly lower than the average expenditure on agriculture by states (5.9%).
- **Roads and bridges:** Uttar Pradesh has allocated 5.9% of its total expenditure towards roads and bridges, which is higher than the average allocation by states (4.6%).



Note: 2022-23, 2023-24 (BE), 2023-24 (RE), and 2024-25 (BE) figures are for Uttar Pradesh.  
Sources: Annual Financial Statement, Uttar 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>5,01,778</b>	<b>4,18,579</b>	<b>-17%</b>
1. Revenue Receipts (a+b+c+d)	4,99,213	4,17,241	-16%
a. Own Tax Revenue	2,10,044	1,74,087	-17%
b. Own Non-Tax Revenue	23,406	13,489	-42%
c. Share in central taxes	1,46,499	1,69,745	16%
d. Grants-in-aid from the Centre	1,19,264	59,920	-50%
Of which GST compensation grants	10,611	11,291	6%
2. Non-Debt Capital Receipts	2,565	1,337	-48%
3. Borrowings	89,174	66,847	-25%
Of which GST compensation loan	0	0	0%
<b>Net Expenditure (4+5+6)</b>	<b>5,82,956</b>	<b>4,83,215</b>	<b>-17%</b>
4. Revenue Expenditure	4,56,089	3,79,978	-17%
5. Capital Outlay	1,23,920	93,028	-25%
6. Loans and Advances	2,947	10,209	246%
7. Debt Repayment	32,563	22,690	-30%
<b>Revenue Surplus</b>	<b>43,124</b>	<b>37,263</b>	<b>-14%</b>
Revenue Surplus (as % of GSDP)	1.9%	-1.7%	-14%
<b>Fiscal Deficit</b>	<b>81,178</b>	<b>64,636</b>	<b>-20%</b>
Fiscal Deficit (as % of GSDP)	4.0%	2.9%	-20%

Source: Uttar 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	915	285	-69%
Taxes and Duties on Electricity	5,531	2,519	-54%
State GST	77,653	64,141	-17%
Taxes on Vehicles	10,887	9,059	-17%
Stamps Duty and Registration Fees	29,692	24,844	-16%
State Excise	49,152	41,253	-16%
Sales Tax/ VAT	36,213	31,979	-12%

Source: Uttar 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	21,431	12,310	-43%
Water Supply and Sanitation	21,733	13,189	-39%
Urban Development	27,111	17,777	-34%
Welfare of SC, ST, OBC, and Minorities	5,607	3,914	-30%
of which Roads and Bridges	37,086	27,938	-25%
Health and Family Welfare	40,991	31,171	-24%
Transport	39,864	30,636	-23%
Social Welfare and Nutrition	31,239	24,641	-21%
Rural Development	29,541	24,871	-16%
Police	31,443	26,771	-15%
Agriculture and Allied Activities	16,133	14,340	-11%
Education, Sports, Arts, and Culture	75,165	70,008	-7%
Energy	37,566	38,424	2%
Housing	8,686	9,515	10%

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