

# Uttar Pradesh Budget Analysis 2025-26

The Finance Minister of Uttar Pradesh, Mr. Suresh Khanna, presented the Budget for the state for the financial year 2025-26 on February 20, 2025.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Uttar Pradesh for 2025-26 (at current prices) is projected to be Rs 30.8 lakh crore, amounting to growth of 12% over 2024-25.
- **Expenditure (excluding debt repayment)** in 2025-26 is estimated to be Rs 7,57,333 crore, an increase of 17% from the revised estimates of 2024-25. In addition, debt of Rs 51,403 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2025-26 are estimated to be Rs 6,65,933 crore, an increase of 21% as compared to the revised estimate of 2024-25.
- **Revenue surplus** in 2025-26 is estimated to be 2.6% of GSDP (Rs 79,516 crore), as compared to a revenue surplus of 2.1% of GSDP (Rs 59,008 crore) at the revised estimate stage in 2024-25.
- **Fiscal deficit** for 2025-26 is targeted at 3% of GSDP (Rs 91,400 crore). In 2024-25, as per the revised estimates, fiscal deficit is expected to be 3.4% of GSDP.

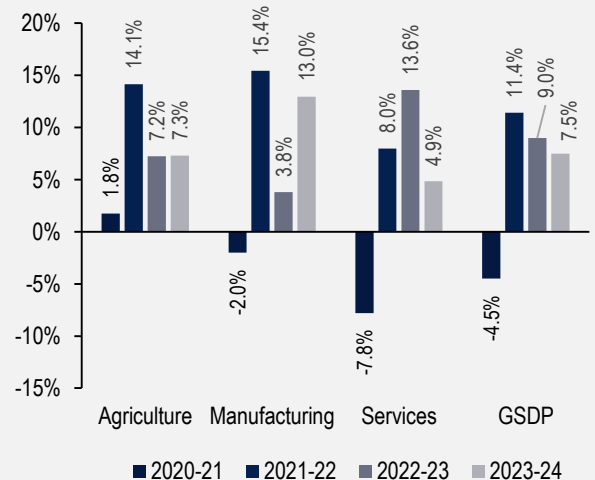
## Policy Highlights

- **Roads:** Four new expressways will be constructed at the cost of Rs 1,050 crore. These include: (i) Agra-Lucknow expressway, (ii) Ganga expressway, (iii) Vindhya express way, and (iv) Bundelkhand-Riwa express way. To improve connectivity, new village roads will be constructed and existing roads will be repaired under the Mukhya Mantri Gram Yojana. Rs 200 crore has been allocated for this.
- **Defence corridor:** A defence industrial corridor will be setup along the Bundelkhand-Riwa expressway at a cost of Rs 461 crore. This is estimated to attract investments worth Rs 9,500 crore.
- **Data Centre:** Existing data centre policy of the state envisages setting up three data centre parks. This target will be revised to set up eight data centre parks across the state with a capacity of 900 MW.
- **Solar Energy:** A 500 MW solar power project will be set up in Jalaun in collaboration with Coal India Limited. The project is estimated to cost Rs 2,500 crores. A 200 MW solar project will also be set up in Jhansi.
- **Residential schools:** Enrolment capacity of Atal Residential Schools will be increased from 360 to 1,000. These schools provide free education to children of construction workers.

## Uttar Pradesh's Economy

- **GSDP:** In 2023-24, Uttar Pradesh's GSDP (at constant prices) is estimated to grow by 7.5% over the previous year. In comparison, India's GDP is estimated to grow by 9.2% in 2023-24.
- **Sectors:** In 2023-24, manufacturing sector is estimated to grow by 13% (at constant prices), followed by agriculture (7.3%), and services (4.9%). In 2023-24, agriculture and manufacturing are estimated to contribute 27% each to the state's economy (at current prices) while the services sectors is estimated to contribute 46%.
- **Per capita GSDP:** In 2023-24, Uttar Pradesh's per capita GSDP (at current prices) is estimated to be Rs 1,07,468, an increase of 10.4% over 2022-23. India's per capita GDP in 2023-24 is estimated to be Rs 2,15,935, an increase of 11% over the previous year.

**Figure 1: Growth in Uttar Pradesh's GSDP 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: MoSPI; PRS.

## Budget Estimates for 2025-26

- **Total expenditure (excluding debt repayment)** in 2025-26 is targeted at Rs 7,57,333 crore. This is an increase of 17% from the revised estimate of 2024-25. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 6,65,933 crore and net borrowings of Rs 61,906 crore. Total receipts for 2025-26 (other than borrowings) are expected to register an increase of 21% over the revised estimate of 2024-25.
- The state estimates a **revenue surplus** of 2.6% of GSDP (Rs 79,516 crore) in 2025-26, as compared to a revenue surplus of 2.1% of GSDP (Rs 59,008 crore) at the revised estimate stage of 2024-25. In 2024-25, Uttar Pradesh had budgeted a revenue surplus of 3% of GSDP (Rs 74,147 crore).
- **Fiscal deficit** for 2025-26 is targeted at 3% of GSDP (Rs 91,400 crore), lower than the revised estimates for 2024-25 (3.4% of GSDP). In 2025-26, states' borrowing limit has been fixed at 3.5% of GSDP, of which 0.5% of GSDP will be linked to states undertaking power sector reforms.

**Table 1: Budget 2025-26 - Key figures (in Rs crore)**

Items	2023-24 Actuals	2024-25 Budgeted	2024-25 Revised	% change from BE 24-25 to RE 24-25	2025-26 Budgeted	% change from RE 24-25 to BE 25-26
Total Expenditure	5,69,747	7,36,438	6,75,587	-8%	8,08,736	20%
(-) Repayment of debt	21,389	39,806	29,877	-25%	51,403	72%
<b>Net Expenditure (E)</b>	<b>5,48,358</b>	<b>6,96,632</b>	<b>6,45,710</b>	<b>-7%</b>	<b>7,57,333</b>	<b>17%</b>
Total Receipts	5,88,290	7,21,334	6,52,138	-10%	7,79,243	19%
(-) Borrowings	1,20,654	1,11,233	1,01,233	-9%	1,13,310	12%
<b>Net Receipts (R)</b>	<b>4,67,636</b>	<b>6,10,101</b>	<b>5,50,905</b>	<b>-10%</b>	<b>6,65,933</b>	<b>21%</b>
<b>Fiscal Deficit (E-R)</b>	<b>80,723</b>	<b>86,531</b>	<b>94,805</b>	<b>10%</b>	<b>91,400</b>	<b>-4%</b>
as % of GSDP	3.2%	3.5%	3.4%		3.0%	
<b>Revenue Surplus</b>	<b>36,013</b>	<b>74,147</b>	<b>59,008</b>	<b>-20%</b>	<b>79,516</b>	<b>35%</b>
as % of GSDP	1.4%	3.0%	2.1%		2.6%	
<b>Primary Deficit</b>	<b>33,445</b>	<b>32,819</b>	<b>41,000</b>	<b>25%</b>	<b>27,304</b>	<b>-33%</b>
as % of GSDP	1.3%	1.3%	1.5%		0.9%	
GSDP	25,47,861	24,99,076	27,51,397	10%	30,77,500	12%

Note: BE is Budget Estimates; RE is Revised Estimates. Uttar Pradesh received Rs 19,215 crore as 50-year interest free loans from the Centre for capital expenditure in 2023-24. These loans are not included in states' borrowing limit.

Sources: Annual Financial Statement, Uttar Pradesh Budget Documents 2025-26; PRS.

## Expenditure in 2025-26

- **Revenue expenditure** for 2025-26 is proposed to be Rs 5,83,175 crore, an increase of 19% over the revised estimate of 2024-25. This includes the expenditure on salaries, pension, interest, grants, and subsidies.
- **Capital outlay** for 2025-26 is proposed to be Rs 1,65,243 crore, an increase of 12% from the revised estimate of 2024-25. Capital outlay indicates the expenditure towards creation of assets.
- In 2025-26, loans and advances by the state are expected to be Rs 8,915 crore, 5% lower as compared to the revised estimate of 2024-25.

### Issues with budget estimates

The state budget provides three sets of numbers: (i) budget estimates (BE): an estimate for the upcoming financial year, (ii) revised estimates: revision in the budget estimates for the current financial year, and (iii) actuals: the final audited amount for the previous year. Actuals may fall short of or exceed BE. A comparison of BE with actuals helps in understanding the credibility of the proposed budget. Such a comparison for Uttar Pradesh reveals consistent underspending and lower revenue realisation over several years. Between 2015-16 and 2022-23, Uttar Pradesh raised 13% lower revenue as compared to budget estimates while its expenditure was 16% lower. In 2023-24, the state's actual revenue receipts were 18% lower than budget estimates and net expenditure was 17% lower than budgeted.

**Table 2: Expenditure budget 2025-26 (in Rs crore)**

Items	2023-24 Actuals	2024-25 Budgeted	2024-25 Revised	% change from BE 24-25 to RE 24-25	2025-26 Budgeted	% change from RE 24-25 to BE 25-26
Revenue Expenditure	4,29,788	5,32,655	4,88,598	-8%	5,83,175	19%
Capital Outlay	1,10,555	1,54,747	1,47,719	-5%	1,65,243	12%
Loans given by the state	8,015	9,229	9,393	2%	8,915	-5%
<b>Net Expenditure</b>	<b>5,48,358</b>	<b>6,96,632</b>	<b>6,45,710</b>	<b>-7%</b>	<b>7,57,333</b>	<b>17%</b>

Sources: Annual Financial Statement, Uttar Pradesh Budget Documents 2025-26; PRS.

**Committed expenditure:** Committed expenditure of a state includes expenditure on payment of salaries, pension, 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 capital outlay. In 2025-26, Uttar Pradesh is estimated to spend Rs 3,33,927 crore on committed expenditure, which is 50% of its estimated revenue receipts. This comprises spending on salaries (27% of revenue receipts), pension (14%), and interest payments (10%). In 2023-24, as per actual figures, 51% of revenue receipts were spent on committed expenditure.

**Table 3: Committed Expenditure in 2025-26 (in Rs crore)**

Committed Expenditure	2023-24 Actuals	2024-25 Budgeted	2024-25 Revised	% change from BE 24-25 to RE 24-25	2025-26 Budgeted	% change from RE 24-25 to BE 25-26
Salaries	1,26,782	1,80,822	1,40,344	-22%	1,79,111	28%
Pension	62,457	86,488	70,999	-18%	90,720	28%
Interest payment	47,277	53,712	53,804	0%	64,096	19%
<b>Total</b>	<b>2,36,516</b>	<b>3,21,021</b>	<b>2,65,148</b>	<b>-17%</b>	<b>3,33,927</b>	<b>26%</b>

Sources: Annual Financial Statement, Uttar Pradesh Budget Documents 2025-26; PRS.

**Sector-wise expenditure:** The sectors listed below account for 59% of the total expenditure on sectors by the state in 2025-26. 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 2025-26 (in Rs crore)**

Sectors	2023-24 Actuals	2024-25 BE	2024-25 RE	2025-26 BE	% change from RE 24-25 to BE 25-26	Budget Provisions 2024-25
Education, Sports, Arts, and Culture	73,200	1,00,335	84,985	1,03,553	22%	<ul style="list-style-type: none"> <li>Rs 42,234 crore has been allocated towards assistance to non-government primary schools.</li> <li>Rs 18,657 crore is allocated towards primary education under Samagra Shiksha Abhiyan.</li> </ul>
Transport	38,688	44,600	45,914	50,919	11%	<ul style="list-style-type: none"> <li>Rs 38,343 crore has been allocated for capital outlay on roads and bridges.</li> </ul>
Energy	49,550	45,832	54,778	49,987	-9%	<ul style="list-style-type: none"> <li>Rs 17,700 crore is allocated for power subsidies.</li> </ul>
Health and Family Welfare	28,911	42,774	36,431	49,036	35%	<ul style="list-style-type: none"> <li>Rs 6,427 crore is allocated towards Urban Health Services (Western Medicine).</li> <li>Rs 5,191 crore is allocated towards rural health services (Allopathy).</li> </ul>
Police	28,760	37,398	30,584	38,777	27%	<ul style="list-style-type: none"> <li>Rs 24,498 crore is allocated to the district police.</li> </ul>
Social Welfare and Nutrition	25,543	34,747	33,435	36,897	10%	<ul style="list-style-type: none"> <li>Rs 10,365 crore is allocated for child welfare.</li> <li>Rs 2,207 crore is allocated for Welfare of old and helpless persons.</li> </ul>
Rural Development	28,272	35,993	32,784	36,063	10%	<ul style="list-style-type: none"> <li>Rs 6,180 crore is allocated towards MGNREGA.</li> <li>Rs 5,458 crore has been allocated as assistance to Gram Panchayats.</li> </ul>
Water Supply and Sanitation	20,018	28,054	24,048	28,081	17%	<ul style="list-style-type: none"> <li>Rs 18,810 crore has been allocated under Jal Jeevan Mission.</li> </ul>
Urban Development	27,795	23,744	23,621	25,946	10%	<ul style="list-style-type: none"> <li>Rs 6,113 crore has been allocated as capital outlay for urban development.</li> </ul>
Agriculture and Allied Activities	16,823	21,533	20,449	24,215	18%	<ul style="list-style-type: none"> <li>Rs 2,210 crore is allocated towards animal and buffalo development.</li> </ul>
<b>% of total expenditure on all sectors</b>	<b>62%</b>	<b>60%</b>	<b>61%</b>	<b>59%</b>		

Sources: Annual Financial Statement, Uttar Pradesh Budget Documents 2025-26; PRS.

## Receipts in 2025-26

- **Total revenue receipts** for 2025-26 are estimated to be Rs 6,62,691 crore, an increase of 21% over the revised estimate of 2024-25. Of this, Rs 3,19,604 crore (48%) will be raised by the state through its **own resources**, and Rs 3,43,087 crore (52%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (39% of revenue receipts) and grants (13% of revenue receipts).
- **Devolution:** In 2025-26, the state's share in central taxes is estimated at Rs 2,55,172 crore, an increase of 11% over the revised estimate of 2024-25.
- **Grants from the centre** in 2025-26 are estimated at Rs 87,915 crore, a decrease of 7% over the revised estimates for 2024-25. One reason for this could be the 8% decrease in overall grants for centrally sponsored schemes. The allocation was Rs 75,137 crore at the revised stage for 2024-25 and is reduced to Rs 68,764 crore for 2025-26. In 2023-24, the state had received central grants of Rs 55,803 crore.
- **State's own tax revenue:** Uttar Pradesh's total own tax revenue is estimated to be Rs 2,95,000 crore in 2025-26, an increase of 41% over the revised estimate of 2024-25. Own tax revenue as a percentage of GSDP is estimated at 9.6% in 2025-26, higher than the revised estimates for 2024-25. As per the actual figures for 2023-24, the state's own tax revenue as a percentage of GSDP was 7.6%.

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

Items	2023-24 Actuals	2024-25 Budgeted	2024-25 Revised	% change from BE 2024-25 to RE 2024-25	2025-26 Budgeted	% change from RE 2024-25 to BE 2025-26
State's Own Tax	1,93,129	2,56,351	2,08,955	-18%	2,95,000	41%
State's Own Non-Tax	14,250	24,435	13,407	-45%	24,604	84%
Share in Central Taxes	2,02,620	2,18,817	2,30,855	6%	2,55,172	11%
Grants-in-aid from Centre	55,803	1,07,200	94,390	-12%	87,915	-7%
<b>Revenue Receipts</b>	<b>4,65,801</b>	<b>6,06,802</b>	<b>5,47,607</b>	<b>-10%</b>	<b>6,62,691</b>	<b>21%</b>
Non-debt Capital Receipts	1,834	3,299	3,299	0%	3,242	-2%
<b>Net Receipts</b>	<b>4,67,636</b>	<b>6,10,101</b>	<b>5,50,905</b>	<b>-10%</b>	<b>6,65,933</b>	<b>21%</b>

Note: BE is Budget Estimates; RE is Revised Estimates. GST compensation grants included in grants-in-aid from Centre.

Sources: Annual Financial Statement, Uttar Pradesh Budget Documents 2025-26; PRS.

- In 2025-26, **State GST** is estimated to be the largest source of own tax revenue (44% share). State GST revenue is estimated to increase by 57% over the revised estimates of 2024-25.
- Revenue from Sales tax/ VAT in 2025-26 is expected to be 44% higher than the revised estimates of 2024-25.
- Revenue from state excise is estimated to be 29% higher in 2025-26 over the revised estimates of 2024-25.

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

Head	2023-24 Actuals	2024-25 Budgeted	2024-25 Revised	% change from BE 2024-25 to RE 2024-25	2025-26 Budgeted	% change from RE 2024-25 to BE 2025-26
State GST	75,147	1,00,514	83,175	-17%	1,30,425	57%
State Excise	45,571	58,308	48,771	-16%	63,000	29%
Sales Tax/ VAT	31,126	42,733	31,500	-26%	45,300	44%
Stamps Duty and Registration Fees	26,961	35,652	30,462	-15%	38,150	25%
Taxes on Vehicles	11,205	12,505	11,573	-7%	14,000	21%
Taxes and Duties on Electricity	2,712	5,777	3,012	-48%	3,500	16%
Land Revenue	405	863	464	-46%	625	35%
GST Compensation Grants	4,070	13,735	0	0	-	0

Sources: Annual Financial Statement, Revenue Budget, Uttar Pradesh Budget Documents 2025-26; PRS.

## Deficits, Debt, and FRBM Targets for 2025-26

The Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004 provides annual targets to progressively reduce the outstanding debt, 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 surplus of Rs 79,516 crore (or 2.6% of the GSDP) in 2025-26. 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.

**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 2025-26, the fiscal deficit is estimated to be 3% of GSDP. For 2025-26, the central government has permitted fiscal deficit of up to 3% of GSDP to states. Additional borrowing space up to 0.5% of GSDP will also be available for undertaking power sector reforms.

As per the revised estimates, in 2024-25, the fiscal deficit of the state is expected to be 3.4% of GSDP, as compared to 3.5% of GSDP at the budget estimate stage. Fiscal deficit is projected to be lowered to 2.9% of GSDP by 2026-27.

**Outstanding liabilities:** Outstanding liabilities are 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 2025-26, Uttar Pradesh's outstanding liabilities is estimated to be 29.4% of GSDP, lower than the revised estimate for 2024-25 (30.8% of GSDP). Outstanding liabilities are estimated to be lowered to 27.5% of GSDP by the end of 2028-29.

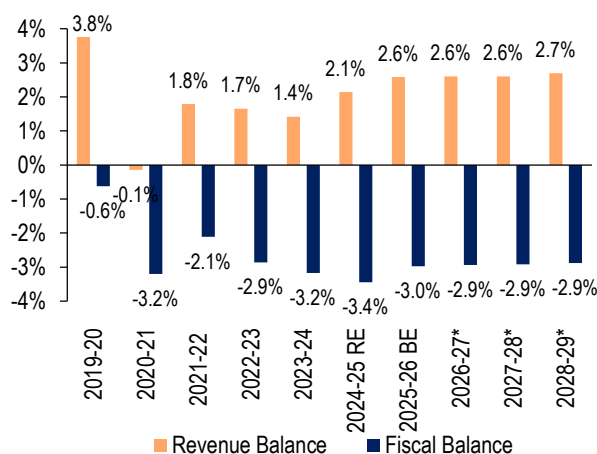
### Loss-making PSUs

In an audit of 37 PSUs of the state government, the Comptroller and Auditor General (CAG) observed that 21 PSUs incurred losses worth Rs 15,857 crore in 2021-22. In 2019-20 and 2020-21, 20 PSUs had incurred losses worth Rs 7,347 crore and Rs 11,154 crore respectively. Major loss-making PSUs include Uttar Pradesh Power Corporation Limited (Rs 8,305 crore), Dakshinanchal Vidyut Vitran Nigam Limited (Rs 2,958 crore), and Madhyanchal Vidyut Vitran Nigam Limited (Rs 2,042 crore). As of March 2022, the total investment in PSUs stood at Rs 2.81 lakh crore, of which 55% (Rs 1.55 lakh crore) was invested by the UP government. CAG recommended that the state government may review the performance of loss-making PSUs and invest in them cautiously.

CAG also noted that significant differences exist between the figures in the finance accounts of the government and the records of state PSUs regarding equity, loans, and guarantees. These differences have persisted for many years. As of March 31, 2022, such differences existed in respect of 74 PSUs. For example, there is a difference of Rs 19,530 crore in equity, and Rs 1,608 crore in loans between the records of state PSUs and the state's finance accounts.

Source: CAG Compliance Audit-Civil & Commercial (2024); PRS.

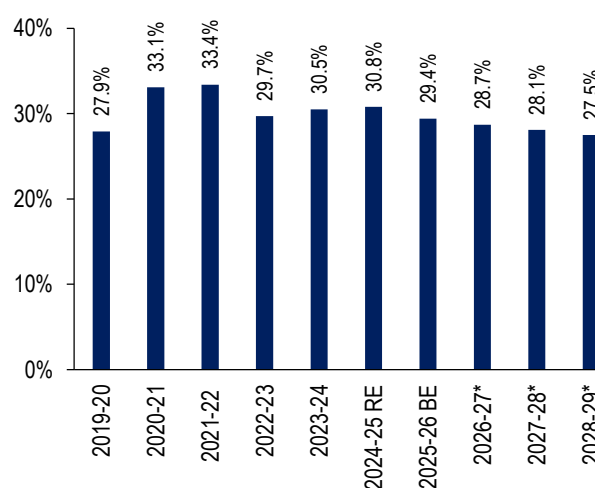
**Figure 2: Revenue and Fiscal Balance (% of GSDP)**



Note: \*Figures from 2026-27 onwards are projections. RE is Revised Estimates; BE is budget estimates. Negative figures indicate a deficit.

Sources: Medium Term Fiscal Policy, Uttar Pradesh Budget Documents 2025-26; PRS.

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



Note: \*Figures from 2026-27 onwards are projections. BE is budget estimates.

Sources: Medium Term Fiscal Policy, Uttar Pradesh Budget Documents 2025-26; PRS.

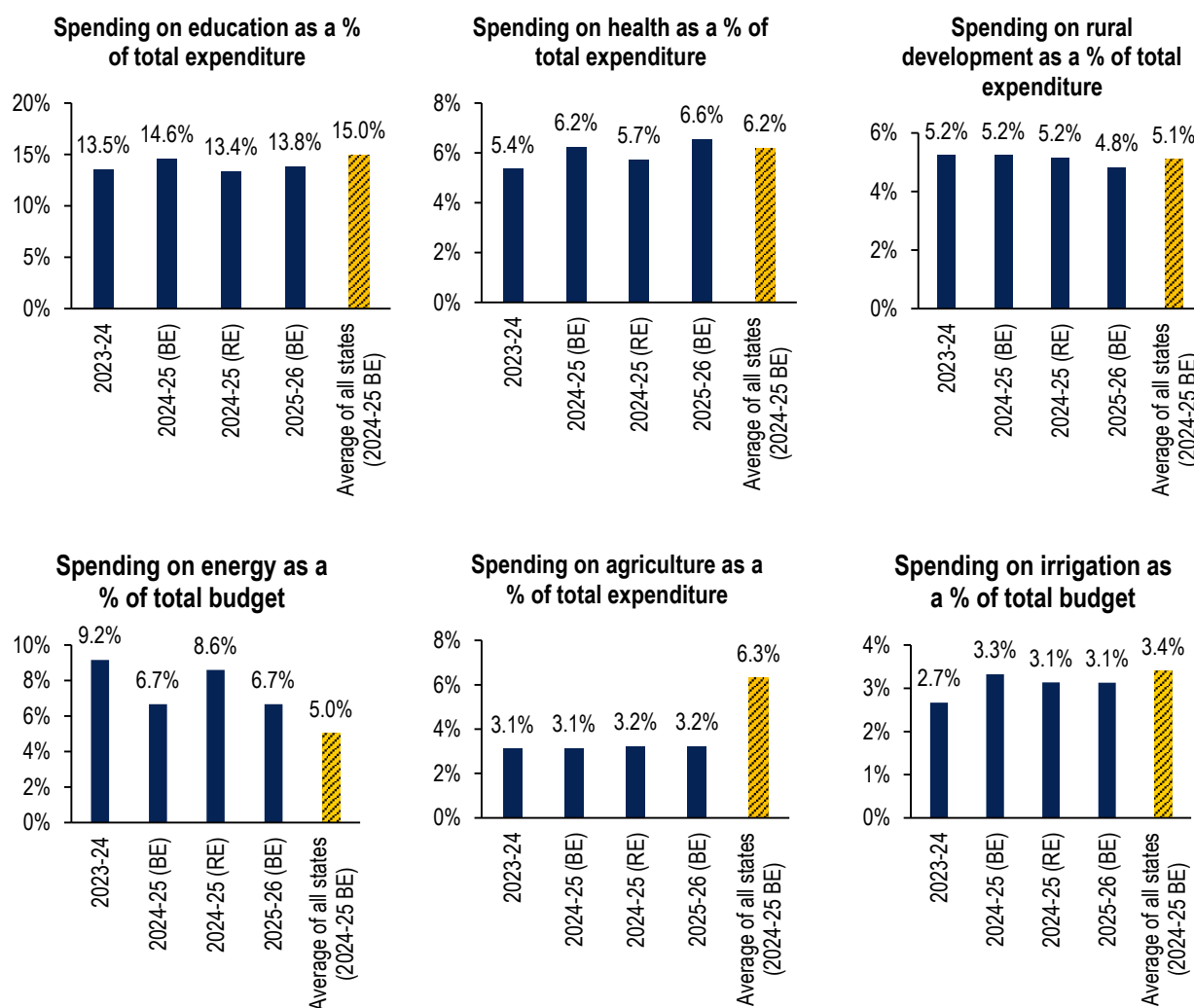
**Outstanding Government Guarantees:** Outstanding debt of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of March 31, 2024, the state's outstanding guarantee is estimated to be Rs 1,66,230 crore, which is 6.5% of Uttar Pradesh's GSDP.

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

The graphs below compare Uttar Pradesh's expenditure in 2025-26 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 2024-25.<sup>1</sup>

- **Education:** Uttar Pradesh has allocated 13.8% of its expenditure on education in 2025-26. This is lower than the average allocation for education by states in 2024-25 (15%).
- **Health:** Uttar Pradesh has allocated 6.6% of its expenditure on health in 2025-26. This is higher than the average allocation for health by states in 2024-25 (6.2%).
- **Rural development:** Uttar Pradesh has allocated 4.8% of its expenditure on rural development in 2025-26. This is lower than the average allocation for rural development by states in 2024-25 (5.1%).
- **Energy:** Uttar Pradesh has allocated 6.7% of its expenditure towards energy in 2025-26. This is higher than the average allocation for energy by states in 2024-25 (5%).
- **Agriculture:** Uttar Pradesh has allocated 3.2% of its expenditure on agriculture in 2025-26. This is lower than the average allocation for agriculture by states in 2024-25 (6.3%).
- **Irrigation:** Uttar Pradesh has allocated 3.1% of its expenditure on irrigation in 2025-26. This is lower than the average allocation for irrigation by states in 2024-25 (3.4%).



Note: 2023-24, 2024-25 (BE), 2024-25 (RE), and 2025-26 (BE) figures are for Uttar Pradesh.

Sources: Annual Financial Statement, Uttar Pradesh Budget Documents 2025-26; 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 2023-24 Budget Estimates and Actuals

The following tables compare the actuals of 2023-24 with budget estimates for that year.

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

Particular	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
<b>Net Receipts (1+2)</b>	<b>5,74,178</b>	<b>4,67,636</b>	<b>-19%</b>
1. Revenue Receipts (a+b+c+d)	5,70,866	4,65,801	-18%
a. Own Tax Revenue	2,62,634	1,93,129	-26%
b. Own Non-Tax Revenue	23,791	14,250	-40%
c. Share in central taxes	1,83,238	2,02,620	11%
d. Grants-in-aid from the Centre	1,01,203	55,803	-45%
2. Non-Debt Capital Receipts	3,312	1,834	-45%
3. Borrowings	1,09,115	1,20,654	11%
<b>Net Expenditure (4+5+6)</b>	<b>6,59,061</b>	<b>5,48,358</b>	<b>-17%</b>
4. Revenue Expenditure	5,02,354	4,29,788	-14%
5. Capital Outlay	1,47,492	1,10,555	-25%
6. Loans and Advances	9,215	8,015	-13%
7. Debt Repayment	31,181	21,389	-31%
<b>Revenue Balance</b>	<b>68,512</b>	<b>36,013</b>	<b>-153%</b>
Revenue Balance (as % of GSDP)	2.8%	1.4%	
<b>Fiscal Deficit</b>	<b>84,883</b>	<b>80,723</b>	<b>-5%</b>
Fiscal Deficit (as % of GSDP)	3.5%	3.2%	

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

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

Tax Source/Head	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
Land Revenue	962	405	-58%
Taxes and Duties on Electricity	6,440	2,712	-58%
State GST	1,08,212	75,147	-31%
Sales Tax/ VAT	41,788	31,126	-26%
Stamps Duty and Registration Fees	34,560	26,961	-22%
State Excise	58,000	45,571	-21%
Taxes on Vehicles	12,672	11,205	-12%

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

**Table 9: Allocation towards Key Sectors**

Sector	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
Housing	11,540	6,263	-46%
Health and Family Welfare	47,404	28,911	-39%
Irrigation and Flood Control	22,038	14,422	-35%
Welfare of SC, ST, OBC, and Minorities	6,085	4,327	-29%
Social Welfare and Nutrition	33,378	25,543	-23%
Police	35,579	28,760	-19%
Water Supply and Sanitation	24,504	20,018	-18%
Education, Sports, Arts, and Culture	85,003	73,200	-14%
Rural Development	32,771	28,272	-14%
Agriculture and Allied Activities	18,668	16,823	-10%
Transport	41,286	38,688	-6%
<i>of which Roads and Bridges</i>	38,338	36,223	-6%
Urban Development	28,465	27,795	-2%
Energy	43,330	49,550	14%

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