

# Uttarakhand Budget Analysis 2025-26

The Finance Minister of Uttarakhand, Mr. Premchand Aggrawal, 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 Uttarakhand for 2025-26 (at current prices) is projected to be Rs 4,29,308 crore, amounting to growth of 13% over the revised estimate for 2024-25.
- **Expenditure (excluding debt repayment)** in 2025-26 is estimated to be Rs 75,170 crore, an increase of 9% over the revised estimate for 2024-25. In addition, debt of Rs 26,006 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2025-26 are estimated to be Rs 62,565 crore, an increase of 6% as compared to the revised estimate for 2024-25.
- **Revenue surplus** in 2025-26 is estimated to be 0.6% of GSDP (Rs 2,586 crore), as compared to a revenue surplus of 0.8% of GSDP (Rs 2,852 crore) at the revised estimate stage in 2024-25.
- **Fiscal deficit** for 2025-26 is targeted at 2.9% of GSDP (Rs 12,605 crore). In 2024-25, as per the revised estimate, fiscal deficit is expected to be 2.5% of GSDP, higher than the budgeted estimate of 2.4% of GSDP.

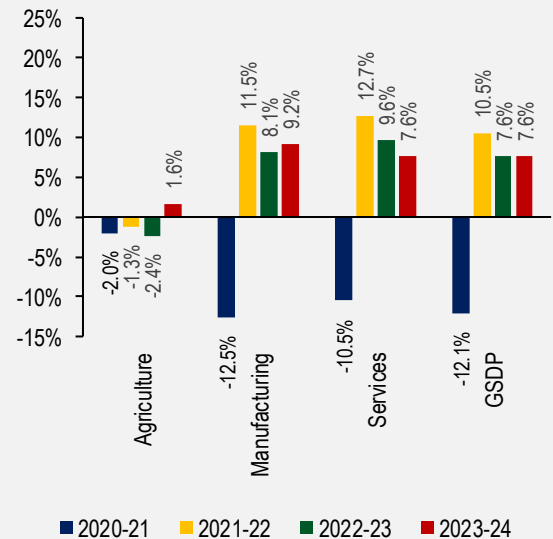
## Policy Highlights

- **Entrepreneurship:** A venture capital fund of Rs 200 crore will be set up, to fund start-ups.
- **Power:** An automated demand response system to control over consumption of power from the grid will be setup. This will ensure grid stability and prevent power failures.
- **Infrastructure development:** In 2025-26, 220 kms of new road will be constructed and 1,500 kms of existing roads will be renovated and 1,000 kms of existing roads will be reconstructed.

## Uttarakhand's Economy

- **GSDP:** In 2023-24, Uttarakhand's GSDP (at constant prices) is estimated to grow by 7.6% over the previous year. In comparison, India's GDP is estimated to grow by 9.2% in 2023-24. In 2023-24, agriculture, manufacturing and services are expected to grow by 1.6%, 9.2%, and 7.6% respectively in real terms.
- **Sectors:** In 2023-24, agriculture, manufacturing, and services sectors are estimated to contribute 10%, 47%, and 43% of Uttarakhand's economy, respectively (at current prices).
- **Per capita GSDP:** In 2023-24, Uttarakhand's per capita GSDP (at current prices) is estimated to be Rs 2,95,751, an increase of 13% over 2022-23. In 2023-24, India's per capita GDP is estimated to increase by 8.6% over 2022-23 to Rs 2,11,725.

**Figure 1: Growth in Uttarakhand'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 75,170 crore. This is an increase of 9% from the revised estimate of 2024-25. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 62,565 crore and net borrowings of Rs 12,464 crore. Total receipts for 2025-26 (other than borrowings) are expected to register an increase of 6% over the revised estimate stage in 2024-25.
- The state estimates a **revenue surplus** of 0.6% of GSDP (Rs 2,586 crore) in 2025-26, as compared to a revenue surplus of 0.8% of GSDP at the revised estimate stage of 2024-25.
- **Fiscal deficit** for 2025-26 is targeted at 2.9% of GSDP (Rs 12,605 crore), higher than the revised estimates for 2024-25 (2.5% of GSDP). This is due to higher estimated growth rate in net expenditure (9%) as compared to that of net receipts (6%).

**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	81,410	89,230	87,922	-1%	1,01,175	15%
(-) Repayment of debt	23,030	19,137	19,136	-0.004%	26,006	36%
<b>Net Expenditure (E)</b>	<b>58,380</b>	<b>70,094</b>	<b>68,786</b>	<b>-2%</b>	<b>75,170</b>	<b>9%</b>
Total Receipts	79,463	88,597	87,360	-1%	1,01,035	16%
(-) Borrowings	28,832	27,920	28,100	1%	38,470	37%
<i>of which central capex loans*</i>	1,968	1,500	1,350	-10%	1,500	11%
<b>Net Receipts (R)</b>	<b>50,631</b>	<b>60,677</b>	<b>59,260</b>	<b>-2%</b>	<b>62,565</b>	<b>6%</b>
<b>Fiscal Deficit (E-R)</b>	<b>7,749</b>	<b>9,416</b>	<b>9,526</b>	<b>1%</b>	<b>12,605</b>	<b>32%</b>
<i>as % of GSDP</i>	2.3%	2.4%	2.5%		2.9%	
<b>Revenue Surplus</b>	<b>3,341</b>	<b>4,737</b>	<b>2,852</b>	<b>-40%</b>	<b>2,586</b>	<b>-9%</b>
<i>as % of GSDP</i>	1.0%	1.2%	0.8%		0.6%	
<b>Primary Deficit</b>	<b>2,557</b>	<b>2,780</b>	<b>2,890</b>	<b>4%</b>	<b>5,615</b>	<b>94%</b>
<i>as % of GSDP</i>	0.8%	0.7%	0.8%		1.3%	
<b>GSDP</b>	<b>3,32,998</b>	<b>3,94,675</b>	<b>3,78,245</b>	<b>-4%</b>	<b>4,29,308</b>	<b>13%</b>

Note: BE is Budget Estimates; RE is Revised Estimates. \*Central government has been providing 50-year interest-free loans to state governments for capital expenditure since 2020-21. These loans are excluded from the calculation of the state's borrowing ceiling.

Sources: Annual Financial Statement, Uttarakhand's Budget Documents 2025-26; PRS.

## Expenditure in 2025-26

- **Revenue expenditure** for 2025-26 is proposed to be Rs 59,955 crore, an increase of 6% over the revised estimate of 2024-25. This includes the expenditure on committed items such as salaries, pension and interest payments and other items such as grants, and subsidies.
- **Capital outlay** for 2025-26 is proposed to be Rs 14,763 crore, an increase of 25% from the revised estimate of 2024-25. Capital outlay indicates the expenditure towards creation of assets. Key sectors that have witnessed an uptick in capital outlay include: (i) water supply and sanitation (363% increase), (ii) welfare of SC, ST, OBC and minorities (53% increase), and (iii) energy (51% increase).
- In 2025-26, loans and advances by the state are expected to be Rs 452 crore, 29% lower as compared to the revised estimate of 2024-25. As per the revised estimates of 2024-25, loans and advances given by the state are expected to increase by 27% over the budget estimates. This was driven by an increase in loans provided to: (i) water supply, housing, and urban development, (ii) animal husbandry, (iii) power projects and (iv) government servants.

### Loans disbursed by the state

State governments provide loans to various institutions and organisations. In 2025-26, Uttarakhand has budgeted to provide loans worth Rs 452 crore. As of March 2023, Uttarakhand has disbursed loans worth Rs 2,455 crore.

The CAG (2024) observed that repayment of loans was poor. Between 2018-19 and 2022-23, Rs 788 crore was extended to various sectors, and Rs 103 crore was recovered. During this time, there was no repayment of loans in sectors like: (i) transport, and (ii) water supply, sanitation, housing, and urban development. In the same period, additional loans of Rs 75 crore had been extended towards agriculture and allied activities despite minor repayments. CAG (2024) recommended that the state adopt a more holistic and proactive approach in clearing outstanding loans and advances.

Sources: State Finance Audit Report 2023 and State Finance Audit Report 2022, CAG; PRS.

**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	47,274	55,816	56,383	1%	59,955	6%
Capital Outlay	10,982	13,780	11,768	-15%	14,763	25%
Loans given by the state	124	498	635	27%	452	-29%
<b>Net Expenditure</b>	<b>58,380</b>	<b>70,094</b>	<b>68,786</b>	<b>-2%</b>	<b>75,170</b>	<b>9%</b>

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

**Committed expenditure:** Committed expenditure of a state typically 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, Uttarakhand is estimated to spend Rs 37,678 crore on committed expenditure, which is 60% of its estimated revenue receipts. This comprises spending on salaries (33% of revenue receipts), pension (16%), and interest payments (11%). In 2023-24, 58% of Uttarakhand's revenue receipts was 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	16,638	19,582	19,009	-3%	20,770	9%
Pension	7,597	8,146	8,146	0%	9,917	22%
Interest payment	5,192	6,636	6,636	0%	6,990	5%
<b>Total</b>	<b>29,428</b>	<b>34,364</b>	<b>33,791</b>	<b>-2%</b>	<b>37,678</b>	<b>12%</b>

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

**Sector-wise expenditure:** The sectors listed below account for **58%** of the total expenditure on sectors by the state in 2025-26. A comparison of Uttarakhand's expenditure on key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Uttarakhand 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 (2025-26)
Education, Sports, Arts, and Culture	10,268	11,700	11,931	12,466	4%	Rs 3,618 crore has been allocated towards government primary schools, and Rs 4,014 crore towards government secondary schools.
Agriculture and Allied Activities	3,690	4,450	4,451	5,051	13%	Rs 688 crore has been allocated towards horticulture and vegetable crops.
Health and Family Welfare	4,597	4,574	4,383	4,748	8%	Rs 1,662 crore has been allocated towards allopathic rural health services and Rs 927 crore towards allopathic urban health services.
Social Welfare and Nutrition	4,348	4,572	5,380	4,509	-16%	Rs 945 crore has been allocated towards child welfare and Rs 725 crore towards pensions under social security schemes
Rural Development	3,713	4,552	4,259	4,363	2%	Rs 1,138 crore allocated towards Pradhan Mantri Gram Sadak Yojana.
Water Supply and Sanitation	1,731	1,186	1,220	3,131	157%	Rs 1,843 crore has been allocated towards Jal Jeevan Mission.
Police	2,323	2,667	2,615	2,856	9%	District police has been allocated Rs 1,548 crore.
Transport	2,570	2,894	2,878	2,648	-8%	Rs 1,961 crore has been allocated towards district and other roads.
Irrigation and Flood Control	1,162	2,175	1,822	1,926	6%	Rs 1,312 crore allocated towards major irrigation, and Rs 273 crore towards minor irrigation.
Energy	673	1,263	911	1,403	54%	Rs 1,202 crore has been allocated as capital outlay on power projects.
<b>% of total expenditure on all sectors</b>	<b>60%</b>	<b>58%</b>	<b>58%</b>	<b>58%</b>		

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

## Receipts in 2025-26

- **Total revenue receipts** for 2025-26 are estimated to be Rs 62,541 crore, an increase of 6% over the revised estimate of 2024-25. Of this, Rs 28,410 crore (45%) will be raised by the state through its **own resources**, and Rs 34,130 crore (55%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (25% of revenue receipts) and grants (29% of revenue receipts).
- **Devolution:** In 2025-26, the state's share in central taxes is estimated at Rs 15,903 crore, an increase of 11% over the revised estimate of 2024-25.
- **Grants from the centre** in 2025-26 are estimated at Rs 18,227 crore, a marginal increase of 0.5% over the revised estimates for 2024-25.
- **State's own tax revenue:** Uttarakhand's total own tax revenue is estimated to be Rs 24,015 crore in 2025-26, an increase of 8% over the revised estimate of 2024-25. Own tax revenue as a percentage of GSDP estimated at 5.6% in 2025-26, lower than the revised estimates for 2024-25 (5.9%). As per the actual figures for 2023-24, own tax revenue as a percentage of GSDP was 5.8%

### Fifteenth Finance Commission Grants

States receive certain grants from the centre based on recommendation of the 15th Finance Commission (FC). These include: revenue deficit grants, grants for local bodies, grants for disaster response funds and health sector grants. In 2025-26, Uttarakhand is estimated to receive Rs 4,764 crore as FC grants. Of this, Rs 1,184 crore is towards rural and urban local bodies, and Rs 1,142 crore is towards state disaster response and mitigation funds. Rs 339 crore has also been allocated as health sector grants. CAG (2024) had noted that in 2022-23, the state did not receive the recommended share of grants for: (i) rural and urban local bodies, (ii) disaster response fund and (iii) health sector. In 2022-23, against a recommendation of Rs 657 crore as grants for the state's local bodies, Rs 478 crore (73%) was released. Rs 984 crore was recommended as grants towards state disaster response fund in 2022-23. Against this, Rs 886 crore (90%) was released. Against a recommendation of Rs 150 crore as health sector grants, no release was made in 2022-23. In 2021-22, against a recommendation of Rs 634 crore for the state's local bodies, Rs 565 crore (90%) was released.

Source: State Finance Audit Reports 2022-23 and 2021-22, CAG, 2023 and 2024; PRS.

**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	19,245	22,509	22,134	-2%	24,015	8%
State's Own Non-Tax	4,418	4,873	4,577	-6%	4,395	-4%
Share in Central Taxes	12,628	13,637	14,387	6%	15,903	11%
Grants-in-aid from Centre	14,324	19,533	18,137	-7%	18,227	0.5%
<b>Revenue Receipts</b>	<b>50,615</b>	<b>60,553</b>	<b>59,236</b>	<b>-2%</b>	<b>62,541</b>	<b>6%</b>
Non-debt Capital Receipts	16	124	24	-80%	24	0%
<b>Net Receipts</b>	<b>50,631</b>	<b>60,677</b>	<b>59,260</b>	<b>-2.3%</b>	<b>62,565</b>	<b>6%</b>

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

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

- In 2025-26, State GST is estimated to be the largest source of own tax revenue (47% share). State GST revenue is estimated to increase by 10% over the revised estimates of 2024-25.
- State excise revenue is estimated to be 12% higher in 2025-26 over the revised estimate of 2024-25.
- Revenue from taxes on vehicles in 2025-26 is expected to be 11% higher than the revised estimate for 2024-25. In the revised stage of 2024-25, revenue from this source is expected to come down by 6%.
- Land revenue in 2024-25 is expected to reduce by 42% in the revised stage as compared to the budget stage. In 2025-26, land revenue is expected to increase by 5% over the revised estimate 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	8,297	10,201	10,199	-0.02%	11,221	10%
State Excise	4,041	4,439	4,499	1%	5,060	12%
Stamps Duty and Registration Fees	2,432	2,665	2,682	1%	2,799	4%
Sales Tax/ VAT	2,519	2,504	2,521	1%	2,501	-1%
Taxes on Vehicles	1,390	1,550	1,451	-6%	1,604	11%
Taxes and Duties on Electricity	334	550	525	-5%	550	5%
Land Revenue	14	50	29	-42%	30	5%
GST Compensation Grants	477	0.0001	0.0001	0%	0.0001	0%

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

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

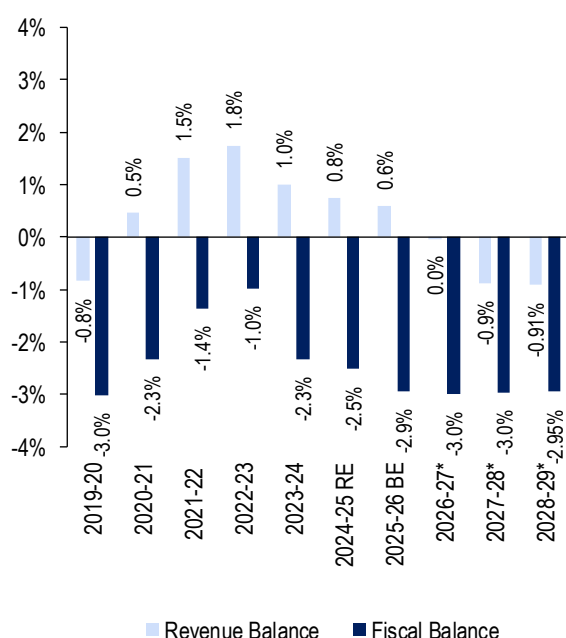
The Uttarakhand Fiscal Responsibility and Budget Management Act, 2005 provides annual targets to progressively reduce the outstanding debt, revenue deficit and fiscal deficit of the state government.

**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 2,586 crore (or 0.6% of the GSDP) in 2025-26.

**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 2.9% 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 certain power sector reforms. As per the revised estimates, in 2024-25, the fiscal deficit of the state is expected to be 2.5% of GSDP. This is higher than the budget estimate of 2.4% of GSDP.

**Outstanding debt:** Outstanding debt is the accumulation of total borrowings at the end of a financial year. At the end of 2025-26, the outstanding debt is estimated to be 25% of GSDP, higher than the budget estimate for 2024-25 (24% of GSDP).

**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, Uttarakhand Budget Documents of various years; PRS.

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



Note: \*Figures from 2026-27 onwards are projections. BE is budget estimates.  
Sources: Medium Term Fiscal Policy, Uttarakhand Budget Documents of various years; PRS.

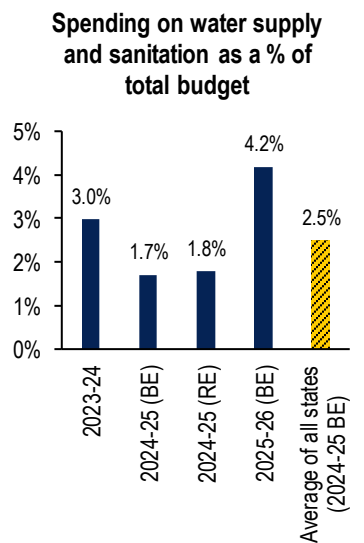
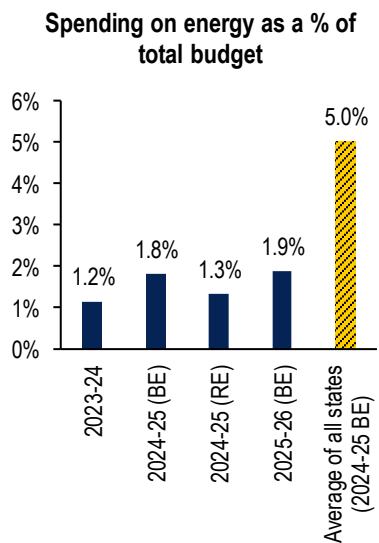
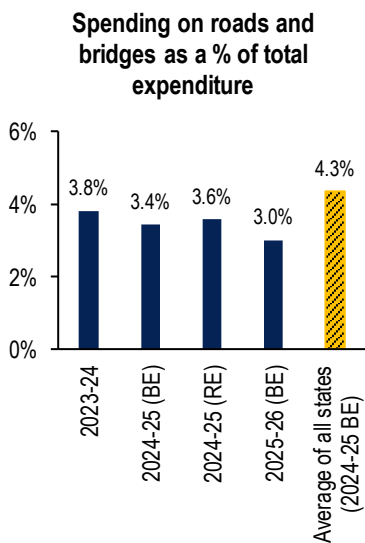
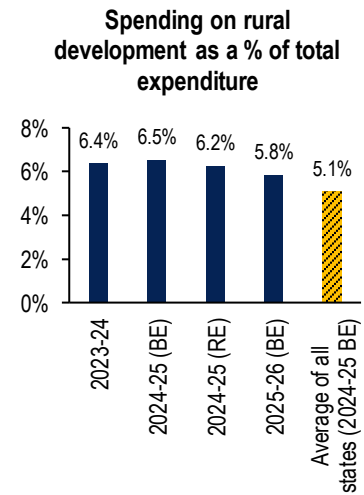
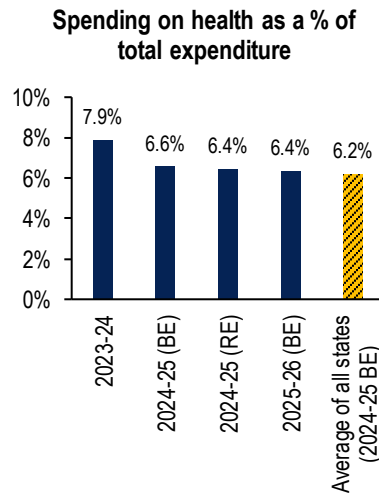
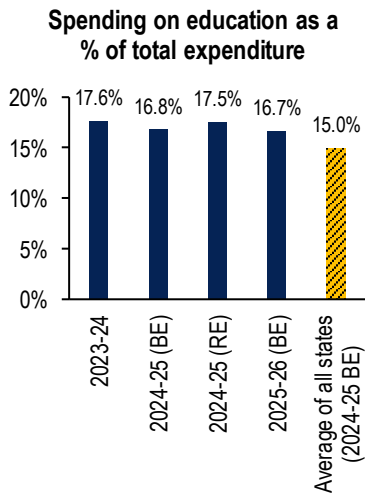
**Outstanding Government Guarantees:** Outstanding debt of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. For 2025-26 the state’s outstanding guarantee is estimated to be Rs 106 crore, which is 0.02% of Uttarakhand’s GSDP.

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

The graphs below compare Uttarakhand'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 Uttarakhand) as per their budget estimates of 2024-25.<sup>1</sup>

- **Education:** Uttarakhand has allocated 16.7% of its expenditure on education in 2025-26. This is higher than the average allocation for education by states in 2024-25 (15%).
- **Health:** Uttarakhand has allocated 6.4% 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:** Uttarakhand has allocated 5.8% of its expenditure on rural development in 2025-26. This is higher than the average allocation for rural development by states in 2024-25 (5.1%).
- **Roads and bridges:** Uttarakhand has allocated 3% of its expenditure on roads and bridges in 2025-26. This is lower than the average allocation for roads and bridges by states in 2024-25 (4.3%).
- **Energy:** Uttarakhand has allocated 1.9% of its expenditure on energy in 2025-26. This is lower than the average allocation for agriculture by states in 2024-25 (5%).
- **Water Supply and Sanitation:** Uttarakhand has allocated 4.2% of its expenditure on water supply and sanitation in 2025-26. This is higher than the average allocation for water supply and sanitation by states in 2024-25 (2.5%).



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

Sources: Annual Financial Statement, Uttarakhand 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>57,133</b>	<b>50,631</b>	<b>-11%</b>
1. Revenue Receipts (a+b+c+d)	57,057	50,615	-11%
a. Own Tax Revenue	19,983	19,245	-4%
b. Own Non-Tax Revenue	4,762	4,418	-7%
c. Share in central taxes	11,420	12,628	11%
d. Grants-in-aid from the Centre	20,893	14,324	-31%
2. Non-Debt Capital Receipts	75	16	-79%
3. Borrowings	19,460	28,832	48%
Of which central capex loans	1,300	1,968	51%
<b>Net Expenditure (4+5+6)</b>	<b>66,179</b>	<b>58,380</b>	<b>-12%</b>
4. Revenue Expenditure	52,748	47,274	-10%
5. Capital Outlay	13,134	10,982	-16%
6. Loans and Advances	298	124	-58%
7. Debt Repayment	11,228	23,030	105%
<b>Revenue Surplus</b>	<b>4,310</b>	<b>3,341</b>	<b>22%</b>
Revenue Surplus (as % of GSDP)	1.3%	1.0%	
<b>Fiscal Deficit</b>	<b>9,047</b>	<b>7,749</b>	<b>-14%</b>
Fiscal Deficit (as % of GSDP)	2.7%	2.3%	

Source: Uttarakhand 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	54	14	-74%
Taxes and Duties on Electricity	550	334	-39%
Taxes on Vehicles	1,475	1,390	-6%
State GST	8,788	8,297	-6%
Sales Tax/ VAT	2,603	2,519	-3%
State Excise	3,950	4,041	2%
Stamps Duty and Registration Fees	2,063	2,432	18%

Source: Uttarakhand Budget Documents of various years; PRS.

**Table 9: Allocation towards Key Sectors**

Sector	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
Welfare of SC, ST, OBC, and Minorities	475	269	-43%
Energy	1,172	673	-43%
Agriculture and Allied Activities	5,037	3,690	-27%
Rural Development	4,845	3,713	-23%
Irrigation and Flood Control	1,507	1,162	-23%
Housing	318	274	-14%
Urban Development	1,258	1,136	-10%
Transport	2,708	2,570	-5%
<i>of which Roads and Bridges</i>	2,257	2,224	-1%
Education, Sports, Arts, and Culture	10,907	10,268	-6%
Police	2,447	2,323	-5%
Social Welfare and Nutrition	4,558	4,348	-5%
Health and Family Welfare	4,435	4,597	4%
Water Supply and Sanitation	1,283	1,731	35%

Source: Uttarakhand Budget Documents of various years; PRS.