

# Andhra Pradesh Budget Analysis 2022-23

The Finance Minister of Andhra Pradesh, Mr. Buggana Rajendranath, presented the Budget for the state for the financial year 2022-23 on March 11, 2022.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Andhra Pradesh for 2022-23 (at current prices) is projected to be Rs 13,38,575 crore. This is a growth of 11% over the revised estimates of GSDP for 2021-22 (Rs 12,01,736 crore). In 2021-22, GSDP is estimated to grow at 18% over the previous year (at current prices).
- **Expenditure (excluding debt repayment)** in 2022-23 is estimated to be Rs 2,39,986 crore, a 24% increase over the revised estimates of 2021-22 (Rs 1,93,548 crore). In addition, debt of Rs 16,270 crore will be repaid by the state in 2022-23. In 2021-22, expenditure (excluding debt repayment) is estimated to be 10% lower than the budget estimate.
- **Receipts (excluding borrowings)** for 2022-23 are estimated to be Rs 1,91,262 crore, an increase of 23% over the revised estimates of 2021-22 (Rs 1,55,324 crore). In 2021-22, receipts (excluding borrowings) are estimated to fall short of the budget estimate by Rs 21,923 crore (a decrease of 12%).
- **Fiscal deficit** for 2022-23 is targeted at Rs 48,724 crore (3.64% of GSDP). In 2021-22, as per the revised estimates, the fiscal deficit is expected to be 3.18% of GSDP, lower than the budget estimate of 3.49% of GSDP.
- **Revenue deficit** for 2022-23 is estimated to be Rs 17,036 crore, which is 1.27% of the GSDP. In 2021-22, the state is estimated to observe a revenue deficit of 1.63% of GSDP, as compared to a revenue deficit of 0.47% of GSDP, at the budget estimates stage.

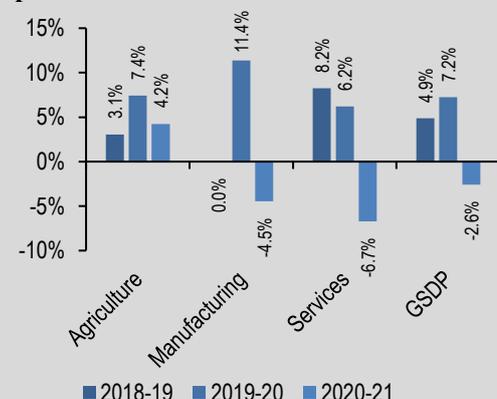
## Policy Highlights

- **Agriculture and allied activities:** To address the problem of spurious seeds, fertilisers, and pesticides, 77 Agri Testing labs will be operationalised from Kharif 2022. The cost of installing electricity meters for agricultural pump sets will be borne by the state government. Further, Mobile Veterinary Ambulatory Clinics will be operationalised by purchasing 340 ambulances.
- **Education:** In phase III of the Nadu-Nedu program, infrastructure in 24,620 schools will be upgraded. Under this program infrastructure facilities (such as furniture, fans, lights, and drinking water) in schools are upgraded.
- **Special Development Package:** To implement development programs at the constituency level, in line with local needs and preferences, a Special Development Package Fund is being established. Every Member of Legislative Assembly will have two crore rupees at their disposal to implement development programs.

## Andhra Pradesh's Economy

- **GSDP:** Andhra Pradesh's GSDP (at constant prices) contracted by 2.6% in 2020-21, which is less than the growth rate of 7.2% in 2019-20. In 2020-21, the manufacturing sector, as well as the services sector, registered a contraction. In 2020-21 the state's GSDP contraction was lesser than the contraction in national GDP (which registered a negative growth of 7.2% in 2020-21).
- **Sectors:** In 2020-21, at current prices, agriculture, manufacturing, and services sectors contributed to 40%, 19%, and 41% of the economy.
- **Per capita GSDP:** The per capita GSDP of Andhra Pradesh in 2020-21 (at current prices) was Rs 1,89,930; 1% higher than the corresponding figure in 2019-20. In 2020-21, per capita GSDP of Andhra Pradesh was higher than the national level (Rs 1,46,087 at current prices).

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



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

## Budget Estimates for 2022-23

- **Expenditure (excluding debt repayment)** in 2022-23 is targeted at Rs 2,39,986 crore. This is an increase of 24% over the revised estimate of 2021-22 (Rs 1,93,548 crore). This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 1,91,262 crore and **net borrowings** of Rs 48,546 crore. Receipts (excluding borrowings) for 2022-23 are expected to register an increase of 23% over the revised estimate of 2021-22. In 2021-22, receipts are estimated to be 12% lower than the budget estimates.
- In 2022-23, the state is estimated to observe a **revenue deficit** of Rs 17,036 crore, which is 1.27% of its GSDP. In comparison, in 2020-21 and 2021-22, the state observed a revenue deficit of 3.6% of GSDP (Rs 35,540 crore) and 1.63% of GSDP (Rs 19,545 crore), respectively.
- **Fiscal deficit** in 2022-23 is estimated to be 3.64% of GSDP which is within the limit of 4% of GSDP permitted by the central government in 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 3.18% of GSDP, which is 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	1,87,102	2,29,779	2,08,107	-9%	2,56,257	23%
(-) Repayment of debt	13,735	15,503	14,559	-6%	16,270	12%
<b>Net Expenditure (E)</b>	<b>1,73,367</b>	<b>2,14,276</b>	<b>1,93,548</b>	<b>-10%</b>	<b>2,39,986</b>	<b>24%</b>
Total Receipts	1,75,635	2,27,772	2,09,759	-8%	2,56,078	22%
(-) Borrowings	57,435	50,525	54,435	8%	64,816	19%
<b>Net Receipts (R)</b>	<b>1,18,199</b>	<b>1,77,247</b>	<b>1,55,324</b>	<b>-12%</b>	<b>1,91,262</b>	<b>23%</b>
<b>Fiscal Deficit (E-R)</b>	<b>55,167</b>	<b>37,030</b>	<b>38,224</b>	<b>3%</b>	<b>48,724</b>	<b>27%</b>
as % of GSDP	5.59%	3.49%	3.18%		3.64%	
<b>Revenue Deficit</b>	<b>35,540</b>	<b>5,000</b>	<b>19,545</b>	<b>291%</b>	<b>17,036</b>	<b>-13%</b>
as % of GSDP	3.60%	0.47%	1.63%		1.27%	
<b>Primary Deficit</b>	<b>35,150</b>	<b>14,290</b>	<b>16,227</b>	<b>14%</b>	<b>27,384</b>	<b>69%</b>
as % of GSDP	3.47%	1.35%	1.35%		2.05%	

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

Sources: Andhra Pradesh Budget Documents 2022-23; Andhra Pradesh Economic Survey 2021-22; PRS.

## Expenditure in 2022-23

- **Revenue expenditure** in 2022-23 is estimated to be Rs 2,08,261 crore, which is an increase of 20% over the revised estimate of 2021-22 (Rs 1,73,818 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 5% lower than the budget estimate.
- **Capital outlay** in 2022-23 is estimated to be Rs 30,680 crore, which is an **increase of 66%** over the revised estimate of 2021-22. Capital outlay comprises expenditure towards creation of assets. This includes expenditure on building schools, hospitals, and roads and bridges.

### Decreased Capital Outlay in 2021-22

The 2021-22 revised estimates for capital outlay are estimated to be 41% lower than the budget estimates (Rs 31,198 crore). Some of the sectors that have seen a decline in capital outlay in 2021-22 include: (i) Urban Development (67% lower than the budget estimates), (ii) Health and Family Welfare (61%), and (iii) Irrigation and Flood Control (41%). Note that the state is estimating an increase of 66% in capital outlay from revised estimates of 2021-22 to 2022-23.

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

Items	2020-21 Actuals	2021-22 Budgeted	2021-22 Revised	% change from BE 2021-22 to RE 2021-22	2022-23 Budgeted	% change from RE 2021-22 to BE 2022-23
Revenue Expenditure	1,52,677	1,82,197	1,73,818	-5%	2,08,261	20%
Capital Outlay	18,975	31,198	18,529	-41%	30,680	66%
Loans given by the state	1,715	882	1,201	36%	1,046	-13%
<b>Net Expenditure</b>	<b>1,73,367</b>	<b>2,14,276</b>	<b>1,93,548</b>	<b>-10%</b>	<b>2,39,986</b>	<b>24%</b>

Sources: Andhra 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, Andhra Pradesh is estimated to spend Rs 38,607 crore on committed expenditure items, which is 20% of its revenue receipts. This comprises spending on interest payments (11%) and pension (9%). Note that this figure does not include the expenditure on salaries (which is not available). Committed expenditure (exclusive of salaries) in 2022-23 is estimated to increase by 11% over the revised estimate of 2021-22. Interest payments are estimated to decrease by 3%, whereas pension payments are estimated to increase by 34%.

**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	NA	NA	NA	-	NA	-
Pensions	17,470	17,844	12,932	-28%	17,267	34%
Interest Payment	20,018	22,740	21,997	-3%	21,340	-3%
<b>Total Committed Expenditure</b>	<b>37,488</b>	<b>40,854</b>	<b>34,928</b>	<b>-14%</b>	<b>38,607</b>	<b>11%</b>

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

**Sector-wise expenditure:** The sectors listed below account for 71% of the total expenditure on sectors by the state in 2022-23. A comparison of Andhra Pradesh's expenditure on the key sectors with that of other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Andhra 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)
Welfare of SC, ST, OBC, and Minorities	22,580	27,870	25,565	45,927	80%	<ul style="list-style-type: none"> <li>Rs 1,156 crore has been allocated for Andhra Pradesh Scheduled Tribes Co-operative Finance Corporation.</li> </ul>
Education, Sports, Arts, and Culture	24,206	27,212	25,882	30,385	17%	<ul style="list-style-type: none"> <li>Rs 8,015 crore has been allocated towards teaching grants to Mandal Praja Parishads.</li> <li>Rs 2,136 crore has been allocated towards Samagra Shiksha Abhiyan.</li> </ul>
Rural Development	14,452	14,943	11,832	16,040	36%	<ul style="list-style-type: none"> <li>Rs 5,000 crore has been allocated towards the MGNREGS.</li> </ul>
Health and Family Welfare	9,511	14,088	13,940	15,708	13%	<ul style="list-style-type: none"> <li>Rs 2,462 crore has been allocated towards the National Health Mission.</li> <li>Rs 1,009 crore has been allocated for Primary Health Centres (PHCs).</li> </ul>
Agriculture and allied activities	11,373	13,299	11,824	13,640	15%	<ul style="list-style-type: none"> <li>Rs 3,900 crore has been allocated for the YSR Rythu Bharosa scheme.</li> </ul>
Social Welfare and Nutrition	7,734	11,383	8,355	10,976	31%	<ul style="list-style-type: none"> <li>Rs 4,163 crore has been allocated for the Andhra Pradesh Scheduled Castes Corporation.</li> </ul>
Irrigation and Flood Control	4,716	12,691	7,888	10,541	34%	<ul style="list-style-type: none"> <li>Rs 2,366 crore has been allocated towards dam works.</li> <li>Rs 1,256 crore has been allocated towards resettlement and rehabilitation.</li> </ul>
Energy	6,018	6,091	11,730	9,451	-19%	<ul style="list-style-type: none"> <li>Rs 4,500 crore has been allocated for free power supply of nine hours.</li> </ul>
Transport	5,066	7,458	5,563	8,597	55%	<ul style="list-style-type: none"> <li>Rs 2,173 crore has been allocated for capital outlay on roads and bridges.</li> </ul>
Urban Development	4,644	8,330	7,647	8,495	11%	<ul style="list-style-type: none"> <li>Rs 1,000 crore has been allocated towards Smart Cities Mission.</li> <li>Rs 800 crore has been allocated for creation of essential infrastructure for the new capital city.</li> </ul>
<b>% of total expenditure on all sectors</b>	<b>64%</b>	<b>67%</b>	<b>68%</b>	<b>71%</b>		

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

## Receipts in 2022-23

- **Total revenue receipts** for 2022-23 are estimated to be Rs 1,91,225 crore, an increase of 24% over the revised estimate of 2021-22. Of this, Rs 1,02,143 crore (53%) will be raised by the state through its **own resources**, and Rs 89,083 crore (47%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (17% of revenue receipts) and grants (29% of revenue receipts).
- **Devolution:** In 2022-23, the state estimates to receive Rs 33,050 crore in the form of share in central taxes, an increase of 28% over the revised estimates of 2021-22.
- **State's own tax revenue:** Total own tax revenue of Andhra Pradesh is estimated to be Rs 91,050 crore in 2022-23, an increase of 24% over the revised estimate of 2021-22. Andhra Pradesh's own tax revenue as a percentage of GSDP is estimated to rise from 5.7% of GSDP in 2020-21 (as per actuals) to 6.8% of GSDP in 2022-23 (as per budget estimate). In 2021-22, while GSDP estimate has been revised down by 14%, no change is estimated in state's own tax revenue or any of its components as presented in Table 6 (leading to own tax to GSDP ratio rising from 4.6% at the budget stage to 5.2% at the revised stage).
- **State's non-tax revenue:** In 2022-23, the state is estimated to earn Rs 11,093 crore in the form of state's own non-tax revenue, a 103% increase over the revised estimates of 2021-22. In 2021-22, state's own non-tax revenue is estimated to register a decrease of 23% over the previous year.

**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	57,428	85,281	73,690	-14%	91,050	24%
State's Own Non-Tax	3,395	7,050	5,451	-23%	11,093	103%
Share in Central Taxes	24,441	26,935	31,499	17%	33,050	28%
Grants-in-aid from Centre	31,872	57,931	43,632	-25%	56,033	24%
<b>Revenue Receipts</b>	<b>1,17,136</b>	<b>1,77,196</b>	<b>1,54,273</b>	<b>-13%</b>	<b>1,91,225</b>	<b>24%</b>
Non-debt Capital Receipts	1,063	50	1,051	1996%	37	-96%
<b>Net Receipts</b>	<b>1,18,199</b>	<b>1,77,247</b>	<b>1,55,324</b>	<b>-12%</b>	<b>1,91,262</b>	<b>23%</b>

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

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

- In 2022-23, **SGST** is estimated to be the largest source of own tax revenue (32%). SGST revenue in 2022-23 is estimated at Rs 29,025 crore, which is a 25% increase over the revised estimates of 2021-22. In 2021-22, SGST collections are estimated to be Rs 23,225 crore, which is 25% lesser than the projected amount during the budget estimates stage for 2021-22 (Rs 31,000 crore).
- In 2022-23, revenue from Sales Tax/VAT is expected to increase by 21% respectively, over the revised estimates of 2021-22 (Table 6). Note that in 2021-22, the state has estimated to collect Rs 19 crore as taxes and duties on electricity. This is merely 2% of the of the amount projected during the budget estimates stage.

### GST Compensation ends in June 2022

When the GST was introduced in 2017, the central government guaranteed states a 14% compounded annual growth in their GST revenue for 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, Andhra Pradesh has relied on GST compensation grants to achieve the guaranteed SGST revenue level. In 2021-22, Andhra Pradesh is estimated to receive Rs 4,500 crore in the form of GST compensation grants, which is about 4% of its own tax revenue. Hence, beyond June 2022, Andhra 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	18,871	31,000	23,225	-25%	29,025	25%
Sales Tax/ VAT	17,800	24,500	23,465	-4%	28,481	21%
State Excise	11,575	15,000	14,500	-3%	16,500	14%
Stamps Duty and Registration Fees	5,603	8,000	7,500	-6%	9,500	27%
Taxes on Vehicles	2,966	5,000	4,100	-18%	6,000	46%
Taxes and Duties on Electricity	13	1,008	19	-98%	1,011	5323%
<b>GST Compensation Grants</b>	<b>3,527</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>3,800</b>	<b>-16%</b>
<b>GST Compensation Loans</b>	<b>2,311</b>	<b>-</b>	<b>2,609</b>	<b>-</b>	<b>2,500</b>	<b>-4%</b>

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

## Deficits and Debt Targets for 2022-23

The Andhra Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, 2006 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit, and fiscal deficit of the state government.

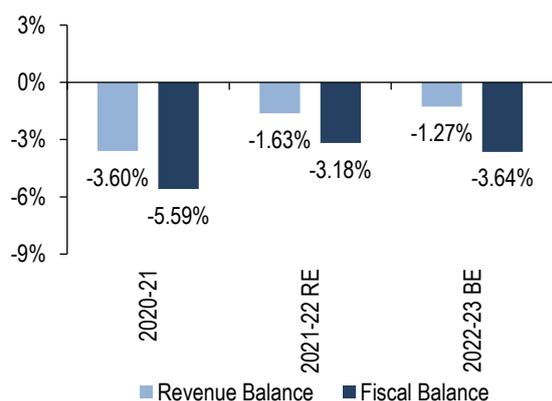
**Revenue Balance:** It is the difference between revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance its expenses which do not increase its assets or reduce its liabilities. In 2022-23, Andhra Pradesh is estimated to observe a revenue deficit of Rs 17,036 crore, which is 1.27% of the GSDP. In comparison, in 2020-21 and 2021-22, the state is to observe a revenue deficit of 3.60% of GSDP (Rs 35,540 crore) and 1.63% of GSDP (Rs 19,545 crore), respectively.

**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 Rs 48,724 crore (3.64% of GSDP). It is within the limit of 4% of GSDP permitted by the central government in 2022-23 as per the Union Budget (of which, 0.5% of GSDP will be made available upon undertaking power sector reforms).

As per the revised estimates, in 2021-22, the fiscal deficit of the state is expected to be 3.18% of GSDP, which is lower than the budget estimate of 3.49% of GSDP. This is lower than the 4.5% limit permitted by the central government for 2021-22 (of which, 0.5% of GSDP becomes available upon undertaking power sector reforms).

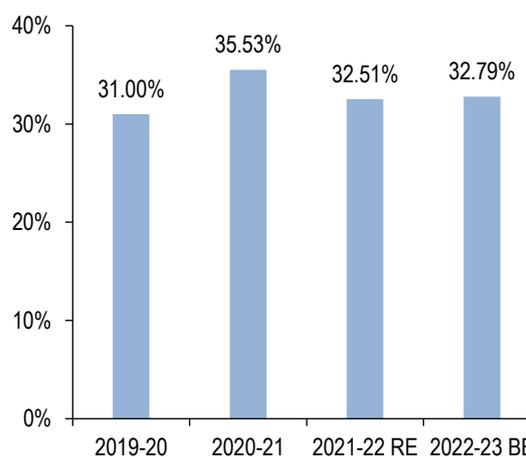
**Outstanding liabilities:** Outstanding liabilities is the accumulation of total borrowings at the end of a financial year. It also includes any liabilities on public account. At the end of March 2023, the outstanding liabilities of the state are estimated to be 32.79% of the GSDP.

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



Note: RE: Revised Estimates; BE: Budget Estimates. A positive figure means a surplus, a negative figure means a deficit.  
Sources: Andhra Pradesh Budget Documents 2022-23; PRS.

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



Note: RE: Revised Estimates; BE: Budget Estimates.  
Sources: Andhra Pradesh Budget Documents 2022-23; PRS.

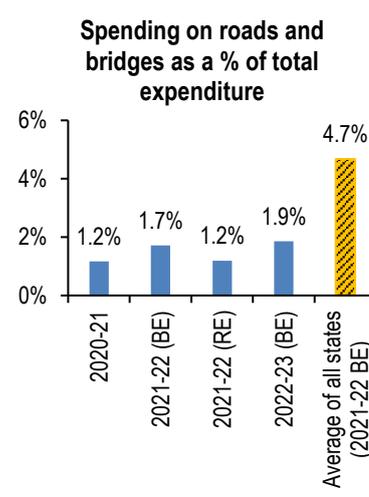
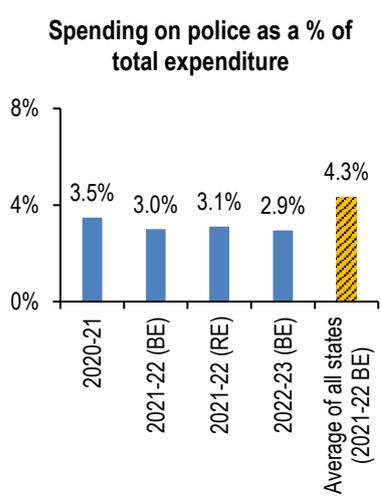
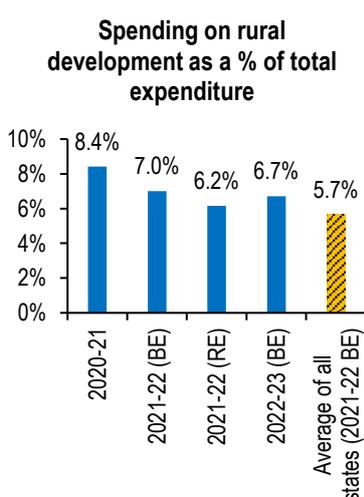
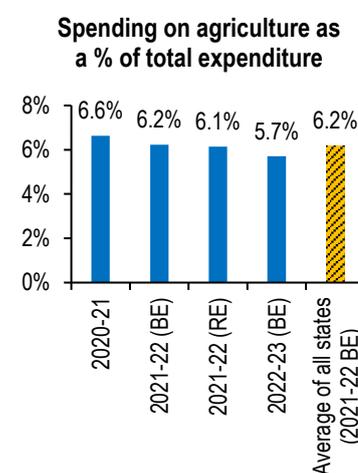
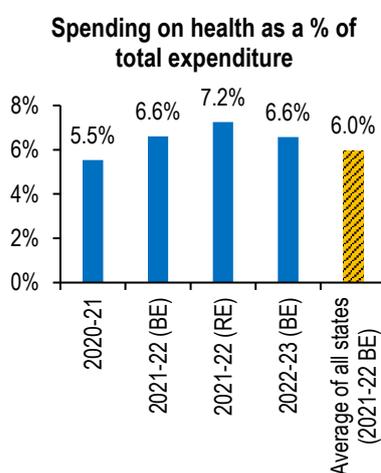
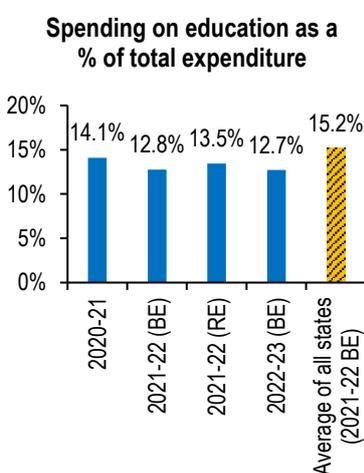
**Outstanding Government Guarantees:** Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of December 2021, the state's outstanding government guarantees was Rs 1,17,503 crore. Of this the government guarantees of the power sector was Rs 27,217 crore.

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

The graphs below compare Andhra 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 Andhra Pradesh) as per their budget estimates of 2021-22.<sup>1</sup>

- **Education:** Andhra Pradesh has allocated 12.7% 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:** Andhra Pradesh has allocated 6.6% of its total expenditure on health, which is higher than the average allocation for health by states (6%).
- **Agriculture:** The state has allocated 5.7% of its total expenditure towards agriculture and allied activities. This is **lower** than the average allocation for agriculture by states (6.2%).
- **Rural development:** Andhra Pradesh has allocated 6.7% of its expenditure on rural development. This is **higher** than the average allocation for rural development by states (5.7%).
- **Police:** Andhra Pradesh has allocated 2.9% of its total expenditure on police, which is lower than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Andhra Pradesh has allocated 1.9% of its total expenditure on roads and bridges, which is significantly lower than the average allocation by states (4.7%).



Note: 2020-21, 2021-22 (BE), 2021-22 (RE), and 2022-23 (BE) figures are for Andhra Pradesh. Sources: Andhra 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>1,62,558</b>	<b>1,18,199</b>	<b>-27%</b>
1. Revenue Receipts (a+b+c+d)	1,61,958	1,17,136	-28%
a. Own Tax Revenue	70,679	57,428	-19%
b. Own Non-Tax Revenue	5,866	3,395	-42%
c. Share in central taxes	32,238	31,872	-1%
d. Grants-in-aid from the Centre	53,175	31,872	-40%
Of which GST compensation grants	-	3,527	#DIV/0!
2. Non-Debt Capital Receipts	600	1,063	77%
3. Borrowings	60,258	57,435	-5%
Of which GST compensation loan	-	2,311	-
<b>Net Expenditure (4+5+6)</b>	<b>2,10,854</b>	<b>1,73,367</b>	<b>-18%</b>
4. Revenue Expenditure	1,80,393	1,52,677	-15%
5. Capital Outlay	29,908	18,975	-37%
6. Loans and Advances	554	1,715	210%
7. Debt Repayment	13,935	13,735	-1%
<b>Revenue Balance</b>	<b>-18,434</b>	<b>-35,540</b>	<b>93%</b>
Revenue Deficit (as % of GSDP)	1.82%	3.60%	-
<b>Fiscal Deficit</b>	<b>48,296</b>	<b>55,167</b>	<b>14%</b>
Fiscal Deficit (as % of GSDP)	4.78%	5.59%	-

Note: A negative revenue balance indicates a deficit. BE: Budget Estimates.

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

**Table 8: Key Components of State's Own Tax Revenue (in Rs crore)**

Sector	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
SGST	25,604	18,871	-26%
Sales Tax/VAT	25,743	11,575	-55%
Taxes on Vehicles	4,463	2,966	-34%
Stamps Duty and Registration Fees	6,337	5,603	-12%
Taxes and Duties on Electricity	13	13	-5%
State Excise Duty	7,931	17,800	124%

Source: Andhra 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	1,779	328	-82%
Housing	4,608	1,192	-74%
Irrigation and Flood Control	11,359	4,716	-58%
Welfare of SC, ST, OBC, and Minorities	41,430	22,580	-45%
Urban Development	7,014	4,644	-34%
Social Welfare and Nutrition	10,794	7,734	-28%
Transport	6,250	5,066	-19%
of which Roads and Bridges	2,804	2,014	-28%
Health and Family Welfare	11,673	9,511	-19%
Agriculture and allied activities	13,563	11,373	-16%
Energy	6,795	6,018	-11%
Education, Sports, Arts, and Culture	25,517	24,206	-5%
Rural Development	13,545	14,452	7%
Police	5,300	5,979	13%

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