

# Assam Budget Analysis

## 2022-23

The Finance Minister of Assam, Ms. Ajanta Neog, presented the Budget for the state for the financial year 2022-23 on March 16, 2022.

### Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Assam for 2022-23 (at current prices) is projected to be Rs 4,81,657 crore. This is an increase of 11% over the revised estimate of GSDP for 2021-22 (Rs 4,33,925 crore). In 2021-22, GSDP is estimated to grow at 16.1% over the previous year (at current prices).
- **Expenditure (excluding debt repayment)** in 2022-23 is estimated to be Rs 1,15,028 crore, a 14% decrease from the revised estimates of 2021-22 (Rs 1,33,018 crore). In addition, debt of Rs 2,723 crore will be repaid by the state in 2022-23. In 2021-22, expenditure (excluding debt repayment) is estimated to be 28% higher than the budget estimate.
- **Receipts (excluding borrowings)** for 2022-23 are estimated to be Rs 99,674 crore, an increase of 4% over the revised estimates of 2021-22 (Rs 96,055 crore). In 2021-22, receipts (excluding borrowings) are estimated to exceed the budget estimate by Rs 7,063 crore (an increase of 8%).
- **Fiscal deficit** for 2022-23 is targeted at Rs 15,354 crore (3.19% of GSDP). In 2021-22, as per the revised estimates, fiscal deficit is expected to be 8.52% of GSDP, significantly higher than the budget estimate of 3.99% of GSDP.
- **Revenue surplus** for 2022-23 is estimated to be Rs 3,295 crore, which is 0.68% of the GSDP. In 2021-22, the state is estimated to observe a revenue deficit of 0.86% of GSDP, as compared to a revenue surplus of 1.21% of GSDP estimated at the budget stage.

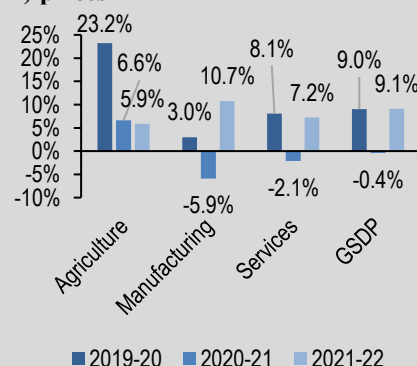
### Policy Highlights

- **Tax proposals:** A green tax will be levied on use of old vehicles to discourage people from using such vehicles. The revenue collected from the tax will be used to implement measures for tackling air pollution. Revenue collection through excise duties will be optimised through measures such as restructuring of all categories of liquor along with upward revision of license fees for urban areas.
- **Roads:** Under Mukhya Mantrir Pakipath Nirman Achani, 3,000 km basic all-weather roads will be built. 550 km of all-weather roads over rives embankments will be built under Mukhya Mantrir Mothauri Pokikaran Achani.
- **Food grain procurement:** Assam will set up 150 paddy procurement centres and 30 rice receiving depots for commencing decentralised procurement scheme from kharif marketing season 2022-23.

### Assam's Economy

- **GSDP:** Assam's GSDP (at constant prices) is estimated to grow by 9.1% in 2021-22, as compared to a contraction of 0.4% in 2020-21. In 2021-22, manufacturing sector is estimated to grow by 10.7% while agriculture and services sectors are estimated to grow by 5.9% and 7.2% respectively. In comparison, India's GDP is estimated to grow by 8.9% in 2021-22 after contracting 6.6% in 2020-21.
- **Sectors:** In 2021-22, at current prices, agriculture, manufacturing, and services sectors are estimated to contribute to 25%, 30%, and 45% of the economy.
- **Per capita GSDP:** The per capita GSDP of Assam in 2021-22 (at current prices) is estimated to be Rs 1,22,654; 12.8% higher than the corresponding figure in 2020-21. In 2021-22, per capita GDP at the national level is estimated to be Rs 1,72,761 (at current prices).

**Figure 1: Growth in GSDP and sectors in Assam 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: Assam Economic Survey 2021-22; PRS.

## Budget Estimates for 2022-23

- **Expenditure (excluding debt repayment)** in 2022-23 is targeted at Rs 1,15,028 crore. This is a decrease of 14% from the revised estimate of 2021-22 (Rs 1,33,018 crore). This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 99,674 crore and **net borrowings** of Rs 16,631 crore. Receipts (excluding borrowings) for 2022-23 are expected to register an increase of 4% over the revised estimate of 2021-22. In 2021-22, receipts are estimated to be 8% higher than the budget estimates.
- In 2022-23, the state is estimated to observe a **revenue surplus** of Rs 3,295 crore, which is 0.68% of its GSDP. In 2021-22, the state is estimated to observe a revenue deficit of 0.86% of GSDP (Rs 3,711 crore), as compared to a revenue surplus of 1.21% of GSDP (Rs 4,574 crore) estimated at the budget stage.
- **Fiscal deficit** in 2022-23 is estimated to be 3.19% 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 8.52% of GSDP, significantly higher 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	79,155	1,07,556	1,36,555	27%	1,17,751	-14%
(-) Repayment of debt	2,148	3,536	3,536	0%	2,723	-23%
<b>Net Expenditure (E)</b>	<b>77,007</b>	<b>1,04,020</b>	<b>1,33,018</b>	<b>28%</b>	<b>1,15,028</b>	<b>-14%</b>
Total Receipts	82,845	1,07,318	1,19,423	11%	1,19,028	0%
(-) Borrowings	16,946	18,326	23,368	28%	19,354	-17%
<b>Net Receipts (R)</b>	<b>65,899</b>	<b>88,992</b>	<b>96,055</b>	<b>8%</b>	<b>99,674</b>	<b>4%</b>
<b>Fiscal Deficit (E-R)</b>	<b>11,108</b>	<b>15,028</b>	<b>36,963</b>	<b>146%</b>	<b>15,354</b>	<b>-58%</b>
as % of GSDP	2.97%	3.99%	8.52%		3.19%	
<b>Revenue Balance</b>	<b>1,377</b>	<b>4,574</b>	<b>-3,711</b>	<b>-181%</b>	<b>3,295</b>	<b>-189%</b>
as % of GSDP	0.37%	1.21%	-0.86%		0.68%	
<b>Primary Balance</b>	<b>5,909</b>	<b>7,964</b>	<b>29,900</b>	<b>275%</b>	<b>7,820</b>	<b>-74%</b>
as % of GSDP	1.58%	2.11%	6.89%		1.62%	

Note: BE is Budget Estimates; RE is Revised Estimates. Expenditure for 2022-23 excludes Rs 1,800 crore transferred to contingency fund. Sources: Assam Budget Documents 2022-23; PRS.

## Expenditure in 2022-23

- **Revenue expenditure** in 2022-23 is estimated to be Rs 96,367 crore, which is a decrease of 3% from the revised estimate of 2021-22 (Rs 99,753 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 18% higher than the budget estimate.
- **Capital outlay** in 2022-23 is estimated to be Rs 18,371 crore, which is a decrease of 45% from 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. In 2021-22, capital outlay is estimated to be 70% higher than the budget estimate.

### Actual Expenditure in 2020-21

In 2020-21, the actual expenditure (excluding debt repayment) by the state was Rs 77,007 crore, 24% less than the budget estimate of Rs 1,01,614 crore. While receipts (excluding borrowings) were Rs 26,332 crore less than the budget estimate, borrowings were Rs 3,931 crore higher than budgeted. State ended up observing a fiscal deficit of 2.97% of GSDP as against the budget estimate of 2.3% of GSDP. Actual spending in sectors such as Welfare of SC, ST, OBC, and Minorities was 72% less than the budget estimates. See Annexure 2 for details.

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

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
Revenue Expenditure	64,520	84,405	99,753	18%	96,367	-3%
Capital Outlay	12,399	19,491	33,137	70%	18,371	-45%
Loans given by the state	88	124	129	4%	290	125%
<b>Net Expenditure</b>	<b>77,007</b>	<b>1,04,020</b>	<b>1,33,018</b>	<b>28%</b>	<b>1,15,028</b>	<b>-14%</b>

Sources: Assam 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 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, Assam is estimated to spend Rs 56,766 crore on committed expenditure items, which is 57% of its revenue receipts. This comprises spending on salaries (38% of revenue receipts), pension (11%), and interest payments (8%). In 2022-23, expenditure on pensions and interest payments is expected to increase by 15% and 7% respectively over the revised estimates of 2021-22.

**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	26,803	30,801	-	-	38,163	-
Pensions	10,329	8,697	9,653	11%	11,069	15%
Interest Payment	5,199	7,064	7,064	0%	7,534	7%
<b>Total Committed Expenditure</b>	<b>42,331</b>	<b>46,562</b>	<b>-</b>	<b>-</b>	<b>56,766</b>	<b>-</b>

Sources: Assam Budget Documents 2022-23; PRS.

**Sector-wise expenditure:** The sectors listed below account for **62%** of the total expenditure on sectors by the state in 2022-23. A comparison of Assam's expenditure on the key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Assam 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)
Education, Sports, Arts, and Culture	16,410	20,049	22,161	23,095	4%	<ul style="list-style-type: none"> <li>Rs 2,181 crore has been allocated for Sarva Siksha Abhiyan.</li> <li>Rs 688 crore has been allocated for National Mid-Day Meal Programme.</li> </ul>
Transport	8,977	9,755	12,659	9,644	-24%	<ul style="list-style-type: none"> <li>Rs 7,479 has been allocated for capital outlay on roads and bridges.</li> </ul>
Health and Family Welfare	6,250	7,397	9,853	7,516	-24%	<ul style="list-style-type: none"> <li>Rs 4,042 crore has been allocated towards Rural Health Services - Allopathy.</li> <li>Rs 414 crore has been allocated towards Urban Health Services - Allopathy.</li> </ul>
Police	4,097	5,182	5,332	6,921	30%	<ul style="list-style-type: none"> <li>Rs 3,462 crore has been allocated for district police forces.</li> </ul>
Agriculture and allied activities	3,928	5,647	6,566	5,270	-20%	<ul style="list-style-type: none"> <li>Rs 931 crore has been allocated for crop husbandry.</li> <li>Rs 443 crore has been allocated for agricultural research and education.</li> </ul>
Social Welfare and Nutrition	2,900	4,508	5,606	4,151	-26%	<ul style="list-style-type: none"> <li>Rs 957 crore has been allocated for child welfare.</li> <li>Rs 166 crore has been allocated towards welfare of handicapped.</li> </ul>
Rural Development	3,630	5,297	5,565	4,145	-26%	<ul style="list-style-type: none"> <li>Rs 3,889 crore has been allocated towards Pradhan Mantri Awas Yojana (Gramin).</li> </ul>
Housing	1,717	2,920	5,677	4,048	-29%	<ul style="list-style-type: none"> <li>Rs 3,889 crore has been allocated towards Pradhan Mantri Awas Yojana – Gramin.</li> </ul>
Urban Development	1,052	3,158	3,997	3,731	-7%	<ul style="list-style-type: none"> <li>Rs 211 crore has been allocated for Atal Mission for Rejuvenation and Urban Transformation.</li> </ul>
Welfare of SC, ST, OBC, and Minorities	654	1,845	2,186	2,953	35%	<ul style="list-style-type: none"> <li>Rs 433 crore has been allocated towards capital outlay on welfare of SC, ST and OBC.</li> </ul>
<b>% of total expenditure on all sectors</b>	<b>65%</b>	<b>63%</b>	<b>60%</b>	<b>62%</b>		

Sources: Assam Budget Documents 2022-23; PRS.

## Receipts in 2022-23

- **Total revenue receipts** for 2022-23 are estimated to be Rs 99,663 crore, an increase of 4% over the revised estimate of 2021-22. Of this, Rs 29,062 crore (29%) will be raised by the state through its **own resources**, and Rs 70,601 crore (71%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (26% of revenue receipts) and grants (45% of revenue receipts).
- **Devolution:** In 2022-23, the state estimates to receive Rs 25,545 crore in the form of share in central taxes, an increase of 1% over the revised estimates of 2021-22. In 2021-22, devolution from the central government is expected to be 21% higher than the budget estimates.
- **State's own tax revenue:** Total own tax revenue of Assam is estimated to be Rs 22,385 crore in 2022-23, an increase of 2% over the revised estimate of 2021-22. Assam's own tax revenue as a percentage of GSDP is estimated to remain unchanged at 4.6% of GSDP in 2022-23 as compared to 2020-21 (as per actuals). Note that in 2021-22, the state's own tax as a percentage of GSDP is expected to be 5.1% at the revised estimate stage as compared to 5.6% at the budget estimate stage.
- **State's non-tax revenue:** In 2022-23, the state is estimated to earn Rs 6,677 crore in the form of state's own non-tax revenue, a 24% increase over the revised estimates of 2021-22. Assam has estimated to receive Rs 637 crore as dividend from public undertakings in 2022-23, an increase of 146% over the revised estimates of 2021-22. In 2021-22, state's own non-tax revenue is estimated to register a decrease of 11% from 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	17,134	21,178	21,985	4%	22,385	2%
State's Own Non-Tax	2,900	6,098	5,398	-11%	6,677	24%
Share in Central Taxes	18,629	20,819	25,176	21%	25,545	1%
Grants-in-aid from Centre	27,234	40,885	43,483	6%	45,056	4%
<b>Revenue Receipts</b>	<b>65,896</b>	<b>88,979</b>	<b>96,042</b>	<b>8%</b>	<b>99,663</b>	<b>4%</b>
Non-debt Capital Receipts	3	13	13	0%	12	-6%
<b>Net Receipts</b>	<b>65,899</b>	<b>88,992</b>	<b>96,055</b>	<b>8%</b>	<b>99,674</b>	<b>4%</b>

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

Sources: Assam Budget Documents 2022-23; PRS.

- In 2022-23, **SGST** is estimated to be the largest source of own tax revenue (53%). SGST revenue in 2022-23 is estimated at Rs 11,884 crore, which is a 1% increase over the revised estimates of 2021-22. In 2021-22, SGST revenue is expected to be 5% higher than the budget estimates. Assam has estimated to receive Rs 3,064 crore as GST compensation grants in 2021-22. It will also get Rs 1,774 crore as GST compensation loan in 2021-22.
- In 2022-23, revenue from Sales Tax/VAT is estimated to increase by 9% over the revised estimates of 2021-22, whereas the revenue from State Excise is expected to decrease by 10% (Table 6).

### GST Compensation ends in June 2022

When the GST was introduced, the central government guaranteed states a 14% compounded annual growth in their GST revenue for a period of five years. Any shortfall in a state's GST revenue from this level is covered by the Centre by providing compensation grants to the state. This guarantee ends in June 2022. During 2018-22, Assam has relied on GST compensation grants to achieve the guaranteed SGST revenue level. In 2021-22, Assam is estimated to receive Rs 4,820 crore in the form of GST compensation grants and loans, which is about 22% of its own tax revenue. Hence, beyond June 2022, Assam 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	8,549	11,180	11,780	5%	11,884	1%
Sales Tax/ VAT	5,071	5,722	5,084	-11%	5,553	9%
State Excise	2,040	2,107	2,692	28%	2,412	-10%
Taxes on Vehicles	724	1,042	1,256	21%	1,245	-1%
Stamps Duty and Registration Fees	281	374	394	5%	524	33%
Taxes and Duties on Electricity	198	320	320	0%	288	-10%
Land Revenue	117	120	146	21%	264	81%
GST Compensation Grants	2,364	2,200	3,046	38%	930	-69%
GST Compensation Loans	994	-	1,774	-	-	-

Sources: Assam Budget Documents 2022-23; Press Information Bureau; PRS.

## Deficits and Debt Targets for 2022-23

The Assam Fiscal Responsibility and Budget Management (FRBM) Act, 2005 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit, and fiscal deficit of the state government.

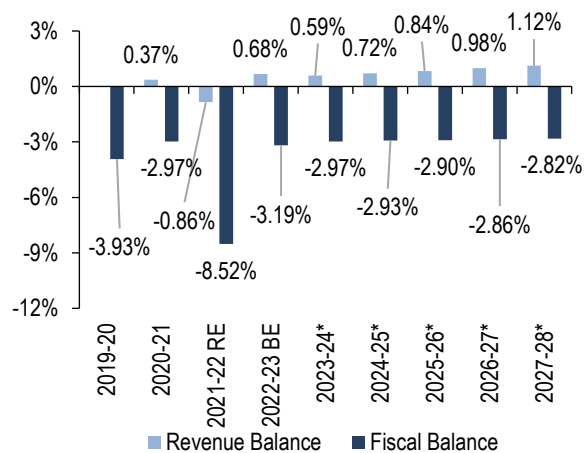
**Revenue Balance:** It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance its expenses which do not increase its assets or reduces its liabilities. In 2022-23, Assam is estimated to observe a revenue surplus of Rs 3,295 crore, which is 0.68% of the GSDP. In 2021-22, the state is estimated to observe a revenue deficit of 0.86% of GSDP (Rs 3,711 crore), as compared to a revenue surplus of 1.21% of GSDP (Rs 4,574 crore) estimated at the budget stage.

**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 15,354 crore (3.19% 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 8.52% of GSDP, which is significantly higher than the budget estimate of 3.99% of GSDP. It is also significantly higher 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). Note that this could be an overestimate. In 2020-21 too, at the revised stage, the state estimated a fiscal deficit of 8.05% of GSDP with expenditure (excluding debt repayment) estimated to be 18% higher than the budget estimate. However, as per the actuals presented in 2022-23 Budget, fiscal deficit in 2020-21 was 2.97% of GSDP (well within the 5% limit permitted by the central government in 2020-21). The expenditure (excluding debt repayment) in 2020-21 was 24% lower than the budget estimate.

**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 is estimated to be 25.74% of the GSDP. The outstanding liabilities are estimated to decrease to 23.52% of GSDP by 2027-28.

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

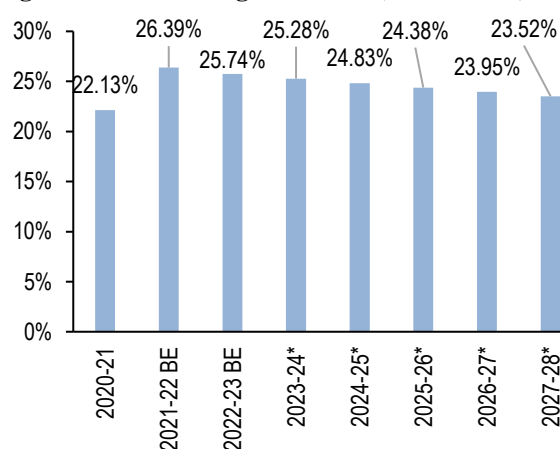


Note: RE is Revised Estimates; BE is budget estimates. A positive figure means a surplus, a negative figure means a deficit.

\*Figures for 2023-24 and 2024-25 are projections.

Sources: Bihar Budget Documents 2022-23; PRS.

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



Note: BE is budget estimates.

Sources: Assam Budget Documents 2022-23; PRS.

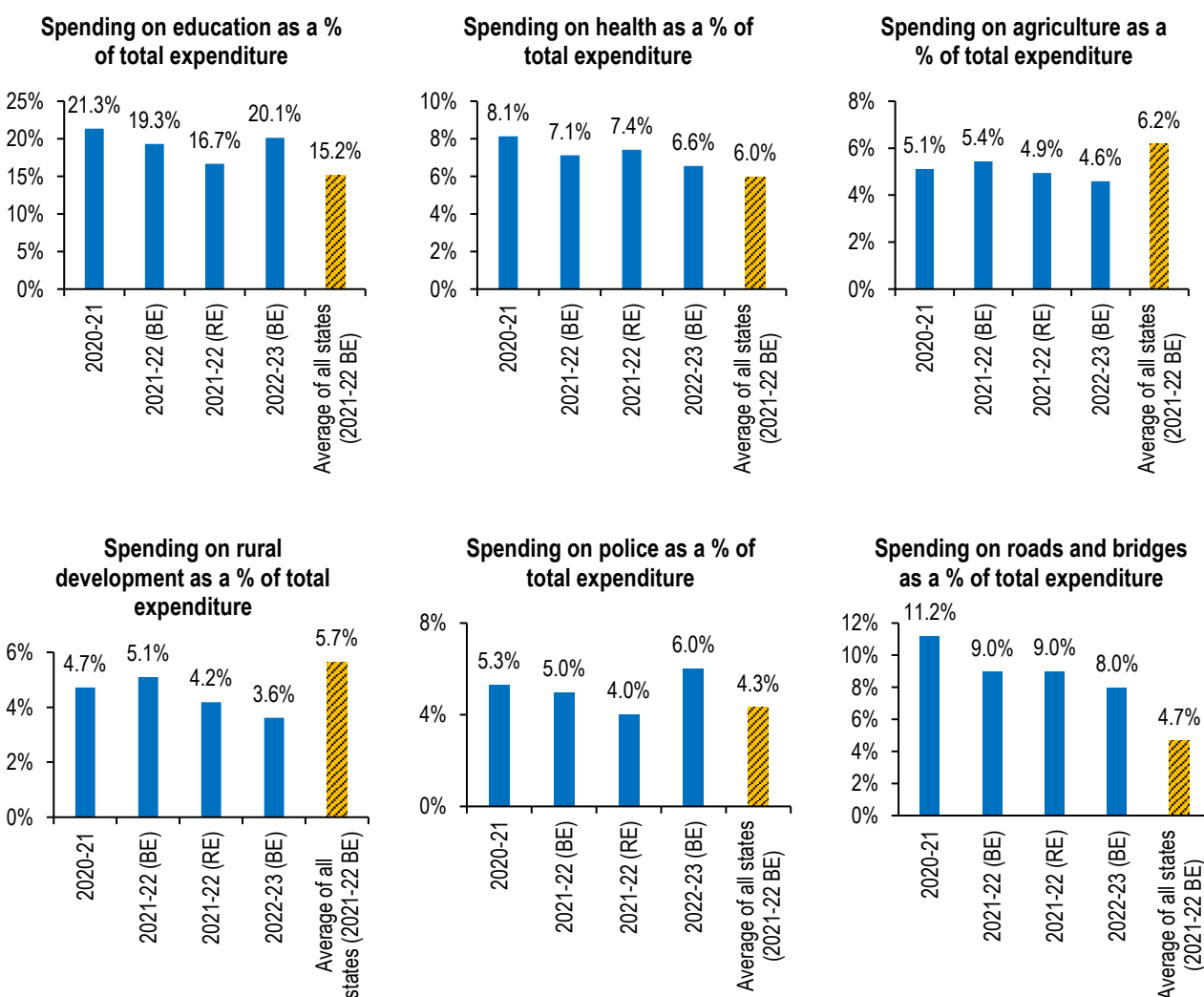
**Outstanding Government Guarantees:** Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. At the end of 2020-21, the outstanding guarantee of the state is estimated to be 0.02% of GSDP, unchanged from the end of 2019-20.

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

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

- **Education:** Assam has allocated 20.1% of its total expenditure for education in 2022-23. This is higher than the average allocation (15.2%) for education by all states (as per 2021-22 Budget Estimates).
- **Health:** Assam 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 4.6% of its total expenditure towards agriculture and allied activities. This is lower than the average allocation for agriculture by states (6.2%).
- **Rural development:** Assam has allocated 3.6% of its expenditure on rural development. This is lower than the average allocation for rural development by states (5.7%).
- **Police:** Assam has allocated 6% of its total expenditure on police, which is higher than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Assam has allocated 8% of its total expenditure on roads and bridges, which is higher than the average allocation by states (4.7%).



Note: 2020-21, 2021-22 (BE), 2021-22 (RE), and 2022-23 (BE) figures are for Assam.  
Sources: Assam 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>92,231</b>	<b>65,899</b>	<b>-29%</b>
1. Revenue Receipts (a+b+c+d)	91,931	65,896	-28%
a. Own Tax Revenue	23,210	17,134	-26%
b. Own Non-Tax Revenue	7,304	2,900	-60%
c. Share in central taxes	26,776	18,629	-30%
d. Grants-in-aid from the Centre	34,642	27,234	-21%
Of which GST compensation grants	1,000	2,364	136%
2. Non-Debt Capital Receipts	300	3	-99%
3. Borrowings	13,015	16,946	30%
Of which GST compensation loan	-	-	-
<b>Net Expenditure (4+5+6)</b>	<b>1,01,614</b>	<b>77,007</b>	<b>-24%</b>
4. Revenue Expenditure	82,777	64,520	-22%
5. Capital Outlay	18,521	12,399	-33%
6. Loans and Advances	316	88	-72%
7. Debt Repayment	2,148	2,148	0%
<b>Revenue Balance</b>	<b>9,154</b>	<b>1,377</b>	<b>-85%</b>
Revenue Balance (as % of GSDP)	2.24%	0.37%	
<b>Fiscal Deficit</b>	<b>9,383</b>	<b>11,108</b>	<b>18%</b>
Fiscal Deficit (as % of GSDP)	2.30%	2.97%	

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

Source: Assam 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
Land Revenue	276	117	-58%
SGST	13,935	8,549	-39%
Taxes on Vehicles	1,078	724	-33%
Stamps Duty and Registration Fees	400	281	-30%
Sales Tax/VAT	5,341	5,071	-5%
State Excise	1,750	2,040	17%
Taxes and Duties on Electricity	166	198	19%

Source: Assam 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
Welfare of SC, ST, OBC, and Minorities	2,320	654	-72%
Urban Development	2,596	1,052	-59%
Social Welfare and Nutrition	4,550	2,900	-36%
Irrigation and Flood Control	2,825	1,898	-33%
Energy	2,223	1,647	-26%
Water Supply and Sanitation	2,869	2,145	-25%
Agriculture and allied activities	5,072	3,928	-23%
Education, Sports, Arts, and Culture	19,422	16,410	-16%
Police	4,783	4,097	-14%
Transport	10,083	8,977	-11%
of which Roads and Bridges	9,578	8,599	-10%
Housing	1,910	1,717	-10%
Rural Development	3,829	3,630	-5%
Health and Family Welfare	6,496	6,250	-4%

Source: Assam Budget Documents of various years; PRS.