

Gujarat Budget Analysis 2022-23

The Finance Minister of Gujarat, Mr Kanubhai Desai, presented the Budget for the state for the financial year 2022-23 on March 3, 2022.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Gujarat for 2022-23 (at current prices) is projected to be Rs 22,03,062 crore. This is a growth of 13.3% over the revised estimate of GSDP for 2021-22 (Rs 19,44,107 crore). In 2021-22, GSDP is estimated to grow at 17.4% over the previous year (at current prices).
- **Expenditure (excluding debt repayment)** in 2022-23 is estimated to be Rs 2,18,408 crore, a 13% increase over the revised estimates of 2021-22 (Rs 1,92,541 crore). In addition, debt of Rs 22,025 crore will be repaid by the state in 2022-23. In 2021-22, expenditure (excluding debt repayment) is estimated to be 3% lower than the budget estimate.
- **Receipts (excluding borrowings)** for 2022-23 are estimated to be Rs 1,82,295 crore, an increase of 12% over the revised estimates of 2021-22 (Rs 1,63,270 crore). In 2021-22, receipts (excluding borrowings) are estimated to fall short of the budget estimate by Rs 4,949 crore.
- **Fiscal deficit** for 2022-23 is targeted at Rs 36,113 crore (1.64% of GSDP). In 2021-22, as per the revised estimates, fiscal deficit is expected to be 1.51% of GSDP, lower than the budget estimate of 1.64% of GSDP.
- **Revenue surplus** for 2022-23 is estimated to be Rs 1,006 crore, which is 0.05% of the GSDP. In 2021-22, the state is estimated to observe a revenue surplus of 0.04% of GSDP, marginally lower than the budget estimate of 0.06% of GSDP.

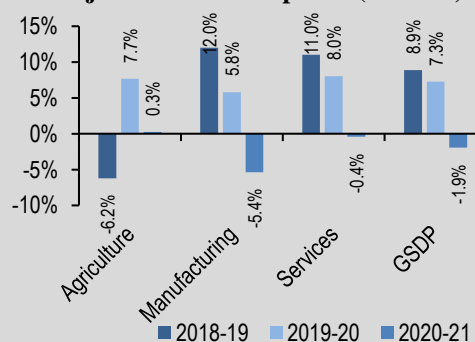
Policy Highlights

- **Taxation:** VAT on petrol and diesel will be reduced by 4.5% and 7.5%, respectively, reducing the selling price by seven rupees per litre. The exemption threshold for professional tax on salaries or wages will be increased Rs 5,999 per month to Rs 12,000 per month.
- **Women and Child development:** Suposhit Mata - Swasth Bal Yojana is being launched to provide for free monthly nutritional supplements to pregnant women and lactating mothers. Total budgetary outlay on the scheme is estimated to be Rs 4,000 crore over five years.
- **Support for economic activities:** Interest subvention scheme for short-term loans to livestock owners and fishermen. Five food parks and five seafood parks will be established to boost exports. An international ceramic park will be established at Morbi for creating new export opportunities.
- **Increase in subsidies:** The quantum of assistance under various scholarship schemes, social security pension schemes, and other financial assistance schemes will be increased. For instance, monthly pension to persons above 80 years of age will be increased from Rs 1,000 to Rs 1,250. Assistance paid under Dr. Savita Ambedkar Antarjatiya Lajna Sahay Yojana will be increased from one lakh rupees to Rs 2.5 lakh.

Gujarat's Economy

- **GSDP:** Gujarat's GSDP (at constant prices) contracted by 1.9% in 2020-21. In 2020-21, manufacturing sector as well as services sector registered a contraction. In comparison, the national GDP registered a negative growth of 6.6% in 2020-21.
- **Sectors:** In 2020-21, at current prices, agriculture, manufacturing, and services sectors contributed to 20%, 43%, and 37% of the economy.
- **Per capita GSDP:** The per capita GSDP of Gujarat in 2020-21 (at current prices) was Rs 2,41,507; 3.2% lower than the corresponding figure in 2019-20. In 2020-21, per capita GSDP of Gujarat higher than the per capita GDP at the national level (Rs 1,46,087 at current prices).

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



Note: These numbers are as per constant (2011-12) prices which implies that the growth rate is adjusted for inflation.

Sources: Gujarat Economic Survey 2021-22; PRS.

Budget Estimates for 2022-23

- **Expenditure (excluding debt repayment)** in 2022-23 is targeted at Rs 2,18,408 crore. This is an increase of 13% over the revised estimate of 2021-22 (Rs 1,92,541 crore). This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 1,82,295 crore and **net borrowings** of Rs 28,976 crore. Receipts (excluding borrowings) for 2022-23 are expected to register an increase of 12% over the revised estimate of 2021-22. In 2021-22, receipts are estimated to be 3% less than the budget estimates.
- In 2022-23, the state is estimated to observe a **revenue surplus** of Rs 1,006 crore, which is 0.05% of GSDP. In comparison, in 2020-21, the state observed a revenue deficit of 1.36% of GSDP (Rs 22,548 crore) and, in 2021-22, a revenue surplus of 0.04% of GSDP is estimated at the revised stage.
- **Fiscal deficit** in 2022-23 is estimated to be 1.64% of GSDP which is well 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 1.51% of GSDP, significantly 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 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
Total Expenditure	1,96,640	2,23,333	2,16,996	-3%	2,40,434	11%
(-) Repayment of debt	17,922	24,330	24,455	1%	22,025	-10%
Net Expenditure (E)	1,78,717	1,99,003	1,92,541	-3%	2,18,408	13%
Total Receipts	1,97,136	2,18,720	2,22,766	2%	2,33,296	5%
(-) Borrowings	58,857	50,501	59,496	18%	51,001	-14%
Net Receipts (R)	1,38,279	1,68,219	1,63,270	-3%	1,82,295	12%
Fiscal Deficit (E-R)	40,438	30,783	29,270	-5%	36,113	23%
as % of GSDP	2.44%	1.64%	1.51%		1.64%	
Revenue Balance*	-22,548	1,209	714	-41%	1,006	41%
as % of GSDP	-1.36%	0.06%	0.04%		0.05%	
Primary Deficit	16,235	4,861	3,926	-19%	8,993	129%
as % of GSDP	0.98%	0.26%	0.20%		0.41%	

Note: *Negative sign indicates a deficit, positive sign indicates a surplus. BE is Budget Estimates; RE is Revised Estimates.

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

Expenditure in 2022-23

- **Revenue expenditure** in 2022-23 is estimated to be Rs 1,81,040 crore, which is an increase of 12% over the revised estimate of 2021-22 (Rs 1,62,306 crore). This expenditure includes the payment of salaries, pensions, interest, and subsidies.
- **Capital outlay** in 2022-23 is estimated to be Rs 35,898 crore, which is an increase of 24% over the revised estimate of 2021-22. This includes Rs 1,473 allocated to the capital outlay of education and culture in 2022-23 (an 87% increase over the revised estimates of 2021-22). Capital outlay comprises expenditure towards creation of assets. This includes expenditure on building school buildings, hospitals, and roads and bridges.

Subsidies

Gujarat spent Rs 22,155 crore towards subsidies in 2020-21. This was a 20% increase over the subsidies for 2019-20 (Rs 18,420 crore). Historically, subsidies towards energy and petrochemicals have been the largest contributor to subsidies in Gujarat. In 2020-21, Rs 9,178 crore was allocated to energy and petrochemical subsidies (7% increase over 2019-20). This was followed by Rs 2,282 crore allocated for subsidies towards agriculture and co-operation. Other major subsidies provided by the Gujarat government include subsidies provided to food and civil supply, and ports and transport.

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	1,50,704	1,66,761	1,62,306	-3%	1,81,040	12%
Capital Outlay	26,780	30,816	29,023	-6%	35,898	24%
Loans given by the state	1,233	1,426	1,212	-15%	1,470	21%
Net Expenditure	1,78,717	1,99,003	1,92,541	-3%	2,18,408	13%

Sources: Gujarat 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, Gujarat is estimated to spend Rs 82,731 crore on committed expenditure items, which is 45% of its revenue receipts. This comprises spending on salaries (21% of revenue receipts), pension (10%), and interest payments (15%). Committed expenditure in 2022-23 is estimated to increase by 8% over the revised estimate of 2021-22. Salary payments are estimated to increase by 10% whereas interest and pension payments are estimated to increase by 7% and 4%, respectively.

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	32,680	35,948	34,563	-4%	38,020	10%
Pension	18,570	16,843	16,850	0%	17,590	4%
Interest	24,203	25,922	25,344	-2%	27,120	7%
Committed Expenditure	75,453	78,713	76,757	-2%	82,731	8%

Sources: Gujarat Budget Documents 2022-23; PRS.

Sector-wise expenditure: The sectors listed below account for 55% of the total expenditure on sectors by the state in 2022-23. A comparison of Gujarat's expenditure on the key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Gujarat Budget 2022-23 (in Rs crore)

Sector	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 BE
Education, Sports, Arts, and Culture	26,727	28,503	29,018	30,537	5%	<ul style="list-style-type: none"> Rs 1,079 crore has been allocated towards Samagra Shiksha Abhiyan and Rs 733 crore has been allocated towards the Mid-Day Meal Scheme
Energy	13,282	12,895	14,632	13,483	-8%	<ul style="list-style-type: none"> Rs 1,400 crore has been allocated to the Gujarat Urja Vikas Nigam Limited (GUVNL) for strengthening transmission networks. Rs 700 crore has been allocated to the GUVNL for release of agricultural connections.
Urban Development	9,702	11,943	10,643	12,639	19%	<ul style="list-style-type: none"> Rs 3,822 crore has been allocated to urban development authorities under Swarnim Jayanti Mukhyamantri Shehari Vikas Yojana.
Health and Family Welfare	10,988	11,304	14,522	12,207	-16%	<ul style="list-style-type: none"> Rs 404 crore has been allocated towards National Health Mission.
Roads and Bridges	9,699	8,472	9,931	9,341	-6%	<ul style="list-style-type: none"> Rs 1,100 crore has been allocated towards Mukhya Mantri Gram Sadak Yojana.
Irrigation and Flood Control	7,109	10,137	7,114	9,109	28%	<ul style="list-style-type: none"> Rs 1,240 crore has been allocated to the Bhadbut Barrage scheme for the construction of a water reservoir on river Narmada. Rs 710 crore has been allocated to the Saurashtra Narmada Avtaran Irrigation Yojana.
Agriculture and allied activities	8,296	8,752	7,724	9,002	17%	<ul style="list-style-type: none"> Rs 2,283 crore has been allocated for various schemes for crop husbandry. Rs 721 crore has been allocated for agricultural research and education.
Social Welfare and Nutrition	8,428	7,160	9,627	8,414	-13%	<ul style="list-style-type: none"> Rs 977 crore has been allocated to the Niradhar Vrudhdh Pension Yojana. Rs 503 crore has been allocated to increase the monthly sustenance allowance of tribal students.
Rural Development	6,517	6,612	6,663	7,269	9%	<ul style="list-style-type: none"> Rs 1,842 will be allocated for infrastructure development of Panchayats.
Police	5,308	6,512	5,665	6,666	18%	<ul style="list-style-type: none"> Rs 3,369 crore has been allocated towards the salaries of district police.
% of total expenditure on all sectors	60%	57%	60%	55%	-9%	

Sources: Gujarat Budget Documents 2022-23; PRS.

Receipts in 2022-23

- **Total revenue receipts** for 2022-23 are estimated to be Rs 1,82,045 crore, an increase of 12% over the revised estimate of 2021-22. Of this, Rs 1,32,645 crore (73%) will be raised by the state through its **own resources**, and Rs 49,401 crore (28%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (16% of revenue receipts) and grants (12% of revenue receipts).
- **Devolution:** In 2022-23, the state estimates to receive Rs 28,418 crore in the form of share in central taxes, an increase of 2% over the revised estimates of 2021-22 (Rs 27,749 crore). While the centre's Gross Tax Revenue is estimated to grow by 9.6% over the revised estimates of 2021-22, Gujarat's share is growing only by 2%.
- **State's own tax revenue:** Total own tax revenue of Gujarat is estimated to be Rs 1,14,883 crore in 2022-23, an increase of 16% over the revised estimate of 2021-22. Gujarat's own tax revenue as a percentage of GSDP is estimated to rise from 4.2% of GSDP in 2020-21 (as per actuals) to 5.2% of GSDP in 2022-23 (as per budget estimate). In 2021-22, there have been significant changes in the estimation of state's own tax revenue and its components in the revised stage, as presented in Table 6 (leading to own tax to GSDP ratio rising from 4.6% at the budget stage to 5.1% at the revised stage).
- **State's non-tax revenue:** In 2022-23, the state is estimated to earn Rs 17,762 crore in the form of state's own non-tax revenue, a 36% increase over the revised estimates of 2021-22. This increase includes Rs 5,045 crore (a 109% increase over the revised estimates of 2021-22) to be earned as social services revenue from departments such as education, medical and public health, and family welfare. In 2021-22, state's own non-tax revenue is estimated to register a decrease of 22% over the previous year.

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

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 2021-22 to RE 2021-22	2022-23 BE	% change from RE 2021- 22 to BE 2022-23
State's Own Tax	70,266	86,031	98,713	15%	1,14,883	16%
State's Own Non-Tax	10,493	16,802	13,059	-22%	17,762	36%
Share in Central Taxes	20,219	23,162	27,749	20%	28,418	2%
Grants from Centre	27,178	41,975	23,499	-44%	20,983	-11%
Revenue Receipts	1,28,156	1,67,969	1,63,020	-3%	1,82,045	12%
Non-debt Capital Receipts	10,123	250	250	0%	250	0%
Net Receipts	1,38,279	1,68,219	1,63,270	-3%	1,82,295	12%

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

Sources: Gujarat Budget Documents 2022-23; PRS.

- In 2022-23, **SGST** is estimated to be the largest source of own tax revenue (46%). SGST revenue in 2022-23 is estimated at Rs 52,692 crore, which is a 23% increase over the revised estimates of 2021-22. Between 2020-21 and 2022-23, SGST is estimated to increase at an annualised rate of 34%. As per the revised estimates, in 2021-22, SGST is expected to be 17% higher than the budget estimate. The state had estimated GST compensation grants of Rs 25,661 crore at the budget stage, which has been revised down to Rs 19,627 crore (including Rs 13,040 crore in the form of back-to-back loan in lieu of compensation).
- Revenue from Stamp duty and registration fees and taxes on vehicles are expected to register an increase of 26% and 24% over the revised estimates of 2021-22 respectively (Table 6).

GST Compensation ends in June 2022

When 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, Gujarat has relied on GST compensation grants to achieve the guaranteed SGST revenue level. In 2021-22, Gujarat is estimated to receive Rs 19,627 crore in the form of GST compensation grants and back-to-back loans, which is about 20% of its own tax revenue. Hence, beyond June 2022, Gujarat might see a decline in the level of revenue receipts.

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

Head	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	29,459	36,617	42,978	17%	52,692	23%
Sales Tax/ VAT	18,800	23,230	29,128	25%	31,412	8%
Stamp Duty and Registration Fees	7,390	8,700	10,214	17%	12,895	26%
Taxes on Vehicles	2,982	4,558	3,807	-16%	4,712	24%
Land Revenue	2,134	2,841	2,820	-1%	2,470	-12%
Taxes and Duties on Electricity	8,319	8,700	8,597	-1%	9,153	6%
State Excise	134	144	141	-2%	149	6%
GST Compensation Grants	11,335	25,661	6,587	-74%	5,000	-24%
GST Compensation Loans	9,222	-	13,040	-	0	-

Sources: Gujarat Budget Documents 2022-23; PRS.

Deficits and Debt Targets for 2022-23

The Gujarat 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.

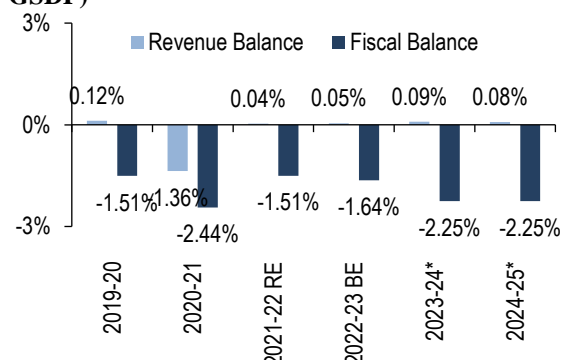
Revenue Balance: It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance its expenses which do not increase its assets or reduces its liabilities. In 2022-23, Gujarat is estimated to observe a revenue surplus of Rs 1,006 crore, which is 0.05% of the GSDP. In comparison, in 2020-21, the state observed a revenue deficit of 1.36% of GSDP (Rs 22,548 crore) and in 2021-22, a revenue surplus of 0.04% of GSDP (Rs 714 crore).

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 36,113 crore (1.64% of GSDP). This is lower than the limit of 3.5% of GSDP under the FRBM Act for 2022-23. It is also well within the limit of 4% of GSDP permitted by the central government in 2022-23 as per the Union Budget (of which, 0.50% 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 1.51% of GSDP, which is lower than the budget estimate of 1.64% of GSDP. It is also lower than the 4.5% limit permitted by the central government in 2022-23 (of which, 0.50% of GSDP to be made available only upon undertaking power sector reforms). In 2020-21, the state estimated a fiscal deficit of 1.78% of GSDP with expenditure (excluding debt repayment). However, as per the actuals presented in 2022-23 Budget, fiscal deficit in 2020-21 was 2.44% of GSDP (well within the 5% limit permitted by the central government in 2020-21). The expenditure (excluding debt repayment) in 2020-21 was 16% lower than the budget estimate.

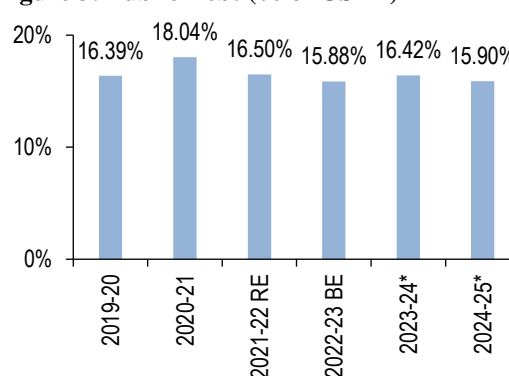
Public debt: It comprises liabilities contracted against the consolidated fund of the state and represents the accumulation of borrowing to fund the fiscal deficit. It includes borrowings from markets and financial institutions, and loans from the central government. In 2022-23, the public debt of the state is expected to be 15.88% of the GSDP. The effective interest rate on these loans is expected to be 7.72% in 2021-22.

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: Gujarat Budget Documents 2022-23; PRS.

Figure 3: Public Debt (% of GSDP)



Note: RE is Revised Estimates; BE is budget estimates.
*Figures for 2023-24 and 2024-25 are projections.
Sources: Gujarat Budget Documents 2022-23; PRS.

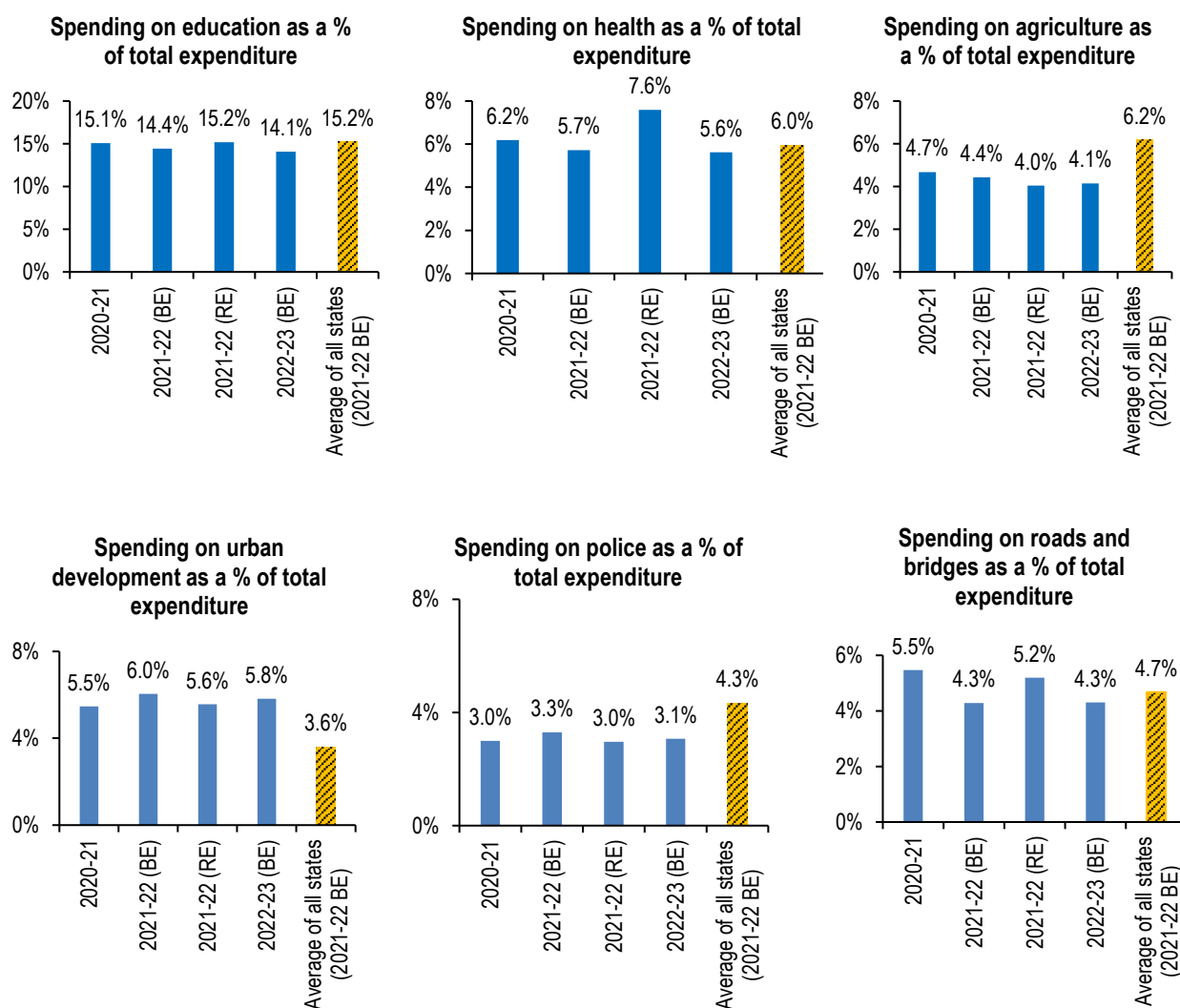
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. At the end of 2021-22 and at the revised stage, the outstanding guarantee of the state is estimated to be 0.16% of GSDP, significantly lower than 1.06% of GSDP at the budgeted stage. In 2022-23, the guarantees are expected to be 0.91% of the GSDP.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Gujarat'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 Gujarat) as per their budget estimates of 2021-22.¹

- **Education:** Gujarat has allocated 14.1% of its total expenditure for education in 2022-23. This is lower than the average allocation (15.2%) for education by all states (2021-22 BE).
- **Health:** Gujarat has allocated 5.6% of its total expenditure on health, which is lower than the average allocation for health by states (6%).
- **Agriculture:** The state has allocated 4.1% of its total expenditure towards agriculture and allied activities. This is lower than the average allocation for agriculture by states (6.2%).
- **Urban development:** Gujarat has allocated 5.8% of its expenditure on urban development. This is higher than the average allocation for urban development by states (3.6%).
- **Police:** Gujarat has allocated 3.1% of its total expenditure on police, which is lower than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Gujarat has allocated 4.3% of its total expenditure on roads and bridges, which is marginally 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 Gujarat.

Sources: Gujarat Budget in Brief 2022-23; various state budgets; PRS.

¹ 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
Net Receipts (1+2)	1,62,447	1,38,279	-15%
1. Revenue Receipts (a+b+c+d)	1,62,447	1,28,156	-21%
a. Own Tax Revenue	1,05,094	70,266	-33%
b. Own Non-Tax Revenue	14,600	10,493	-28%
c. Share in central taxes	26,660	20,219	-24%
d. Grants-in-aid from the Centre	16,094	27,178	69%
Of which GST compensation grants	8,065	11,335	41%
2. Non-Debt Capital Receipts	265	10,123	3720%
3. Borrowings	46,501	58,857	27%
Of which GST compensation loan	-	9,222	-
Net Expenditure (4+5+6)	2,12,915	1,78,717	-16%
4. Revenue Expenditure	1,61,658	1,50,704	-7%
5. Capital Outlay	33,371	26,780	-20%
6. Loans and Advances	17,885	1,233	-93%
7. Debt Repayment	17,885	17,922	0%
Revenue Balance*	789	-22,548	-2958%
Revenue Balance (as % of GSDP)*	0.04%	-1.36%	
Fiscal Deficit	33,536	40,438	21%
Fiscal Deficit (as % of GSDP)	1.78%	2.44%	

Note: *Negative sign indicates a deficit, positive sign indicates a surplus.

Source: Gujarat 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
Sales Tax/VAT	23,230	18,800	-19%
SGST	55,560	29,459	-47%
Taxes on Vehicles	4,558	2,982	-35%
Land Revenue	3,000	2,134	-29%
Stamp Duty and Registration Fees	8,700	7,390	-15%
State Excise Duty	144	134	-7%
Taxes and Duties on Electricity	8,700	8,319	-4%

Source: Gujarat 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	20,175	4,803	-76%
Irrigation and Flood Control	10,922	7,109	-35%
Housing	3,030	2,064	-32%
Welfare of SC, ST, OBC, and Minorities	4,998	3,572	-29%
Urban Development	11,828	9,702	-18%
Police	6,286	5,308	-16%
Agriculture and allied activities	8,914	8,296	-7%
Rural Development	6,986	6,517	-7%
Education, Sports, Arts, and Culture	27,932	26,727	-4%
Health and Family Welfare	11,225	10,988	-2%
Energy	12,660	13,282	5%
Transport	9,302	10,715	15%
of which Roads and Bridges	8,077	9,699	20%
Social Welfare and Nutrition	6,609	8,428	28%

Source: Gujarat Budget Documents of various years; PRS.