

# Andhra Pradesh Budget Analysis 2025-26

The Finance Minister of Andhra Pradesh, Mr. Payyavula Keshav, presented the Budget for the state for the financial year 2025-26 on February 28, 2025.

## Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Andhra Pradesh for 2025-26 (at current prices) is projected to be Rs 18.3 lakh crore, amounting to a growth of 14% over the revised estimates of 2024-25.
- **Expenditure (excluding debt repayment)** in 2025-26 is estimated to be Rs 2,97,929 crore, an increase of 19% from the revised estimates of 2024-25. In addition, debt of Rs 24,430 crore will be repaid by the state in 2025-26.
- **Receipts (excluding borrowings)** for 2025-26 are estimated to be Rs 2,18,002 crore, an increase of 24% as compared to the revised estimate of 2024-25.
- **Revenue deficit** in 2025-26 is estimated to be 1.8% of GSDP (Rs 33,186 crore), lower than the revenue deficit in 2024-25 as per revised estimates (3% of GSDP). In 2024-25, revenue deficit is estimated to be higher than the initial budget estimate (2.1% of GSDP).
- **Fiscal deficit** for 2025-26 is targeted at 4.4% of GSDP (Rs 79,927 crore). In 2024-25, as per the revised estimates, fiscal deficit is expected to be 4.6% of GSDP, higher than the budget estimate (4.2% of GSDP).

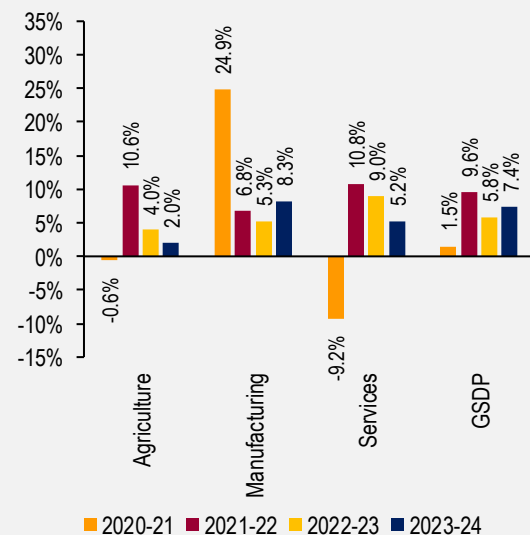
## Policy Highlights

- **Agriculture:** Financial relief during fishing ban period will be increased from Rs 10,000 to Rs 20,000.
- **Education:** Talliki Vandanam scheme will be implemented to provide financial assistance of Rs 15,000 annually to every school going child between class 1 and class 12 from 2025-26. It will cover children in both private and government schools. Free electricity will be provided to all government schools.
- **Entrepreneurship:** An innovation hub will be established in Amaravati to mentor start-ups in the region. It will be linked with five other zonal centres, each supported by a prominent business group, and facilitate technology and skill upgradation in emerging sectors.

## Andhra Pradesh's Economy

- **GSDP:** In 2023-24, Andhra Pradesh's GSDP (at constant prices) is estimated to grow by 7.4% over the previous year. In comparison, India's GDP is estimated to grow by 9.2% in 2023-24. In 2023-24, agriculture is estimated to grow at 2%. Manufacturing and services sectors are estimated to grow at 8.3% and 5.2%, respectively.
- **Sectors:** In 2023-24, agriculture, manufacturing, and services sectors are estimated to contribute 37%, 23%, and 40% of Andhra Pradesh's economy, respectively (at current prices).
- **Per capita GSDP:** In 2023-24, Andhra Pradesh's per capita GSDP (at current prices) is estimated to be Rs 2,70,295, an increase of 10% over 2022-23. In comparison, India's per capita GDP in 2023-24 is estimated to be Rs 2,15,935, an increase of 11% over the previous year.

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



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

## Budget Estimates for 2025-26

- **Total expenditure (excluding debt repayment)** in 2025-26 is targeted at Rs 2,97,929 crore, an increase of 19% from the revised estimate of 2024-25. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 2,18,002 crore and net borrowing of Rs 79,927 crore. Total receipts for 2025-26 (other than borrowings) are expected to increase by 24% over the revised estimate of 2024-25.
- The state estimates a **revenue deficit** of 1.8% of GSDP (Rs 33,186 crore) in 2025-26, lower than the revenue deficit in 2024-25 as per revised estimates (3% of GSDP). In 2024-25, revenue deficit is estimated to be higher than the initial budget estimate (2.1% of GSDP). This is driven by an estimated shortfall in revenue receipts as compared to the budget target (12% lower).
- **Fiscal deficit** for 2025-26 is targeted at 4.4% of GSDP (Rs 79,927 crore), lower than the revised estimates for 2024-25 (4.6% of GSDP). In 2024-25, fiscal deficit is estimated to be higher than initial budget estimate (4.2% of GSDP). Although net expenditure in 2024-25 is estimated to be 8% lower than the budgeted, net receipts are expected to be 12% lower than the budget estimate, resulting in a higher estimated fiscal deficit.

**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	2,53,557	2,94,427	2,74,608	-7%	3,22,359	17%
(-) Repayment of debt	17,046	24,499	25,190	3%	24,430	-3%
<b>Net Expenditure (E)</b>	<b>2,36,511</b>	<b>2,69,928</b>	<b>2,49,418</b>	<b>-8%</b>	<b>2,97,929</b>	<b>19%</b>
Total Receipts	2,50,000	2,92,629	2,73,408	-7%	3,21,659	18%
(-) Borrowings	76,209	91,443	97,352	6%	1,03,657	6%
<i>of which central capex loans*</i>	4,091	12,950	11,750	-9%	10,200	-13%
<b>Net Receipts (R)</b>	<b>1,73,791</b>	<b>2,01,186</b>	<b>1,76,056</b>	<b>-12%</b>	<b>2,18,002</b>	<b>24%</b>
<b>Fiscal Deficit (E-R)</b>	<b>62,720</b>	<b>68,743</b>	<b>73,362</b>	<b>7%</b>	<b>79,927</b>	<b>9%</b>
<i>as % of GSDP</i>	4.4%	4.2%	4.6%		4.4%	
<b>Revenue Deficit</b>	<b>38,683</b>	<b>34,743</b>	<b>48,311</b>	<b>39%</b>	<b>33,186</b>	<b>-31%</b>
<i>as % of GSDP</i>	2.7%	2.1%	3.0%		1.8%	
<b>Primary Deficit</b>	<b>33,238</b>	<b>39,947</b>	<b>42,418</b>	<b>6%</b>	<b>44,929</b>	<b>6%</b>
<i>as % of GSDP</i>	2.3%	2.4%	2.6%		2.5%	
GSDP	14,22,094	16,40,581	16,06,109	-2%	18,25,000	14%

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, Andhra Pradesh Budget Documents 2025-26; PRS.

## Expenditure in 2025-26

- **Revenue expenditure** for 2025-26 is proposed to be Rs 2,51,163 crore, an increase of 12% over the revised estimate of 2024-25. This includes expenditure on committed items such as salaries, pension and, interest and other items such as grants, and subsidies.
- **Capital outlay** for 2025-26 is proposed to be Rs 40,636 crore, an increase of 69% over the previous year. Capital outlay indicates the expenditure towards creation of assets (excluding loans given by state). Key sectors with a significant rise in capital outlay compared to the revised estimate for 2024-25 include: (i) irrigation and flood control (Rs 6,991 crore increase) and (ii) water supply and sanitation (Rs 1,855 crore increase), and rural development (Rs 1,489 crore increase). In 2024-25, capital outlay is estimated to be 26% lower than budgeted. Sectors with a relatively higher decrease in 2024-25 include: (i) irrigation and flood control (Rs 5,884 crore lower than budgeted), and (ii) rural development (Rs 1,142 crore lower).
- In 2025-26, loans and advances given by the state are expected to be Rs 6,131 crore, about six times the revised estimate of 2024-25. This increase is driven by loans estimated for major irrigation (Rs 1,491 crore) and urban development (Rs 1,945 crore). As per revised estimates, no loans are estimated to be provided towards these accounts in 2024-25.

### Underspending in 2023-24 and 2024-25 as compared to budget estimates

There has been significant underspending in the revised estimates of 2024-25 as compared to the budgeted estimates. Net expenditure of the state is expected to be lower by 8% in 2024-25. This is driven by underspending in sectors such as: (i) agriculture (51% underspending), (ii) irrigation and flood control (39% underspending), (iii) rural development (24% underspending) and (iv) welfare of SC, ST, OBC and minorities (19% underspending). In 2023-24, net expenditure of the state was 9% lower than the budgeted estimates. Sectors that have seen decrease in spending include: (i) irrigation and flood control, (ii) social welfare and nutrition, (iii) transport, and (iv) agriculture (see Annexure 2 for details).

**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	2,12,450	2,35,917	2,24,343	-5%	2,51,163	12%
Capital Outlay	23,330	32,713	24,072	-26%	40,636	69%
Loans given by the state	731	1,298	1,003	-23%	6,131	511%
<b>Net Expenditure</b>	<b>2,36,511</b>	<b>2,69,928</b>	<b>2,49,418</b>	<b>-8%</b>	<b>2,97,929</b>	<b>19%</b>

Sources: Annual Financial Statement, Andhra Pradesh 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, the state government has estimated to spend Rs 34,998 crore on interest payment, which is 16% of its revenue receipts. Rs 21,935 crore is estimated to be spent towards pension (10% of revenue receipts). In 2023-24, the state spent: (i) Rs 36,872 crore on salaries (21% of revenue receipts), (ii) Rs 29,481 crore on interest payments (17% of revenue receipts) and (iii) Rs 21,696 crore on pensions (12% of revenue receipts). In all, committed expenditure contributed 51% of the state's revenue receipts in 2023-24.

**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	36,872	NA	NA	-	NA	-
Pension	21,696	21,808	20,185	-7%	21,935	9%
Interest payment	29,481	28,796	30,944	7%	34,998	13%

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

**Sector-wise expenditure:** The sectors listed below account for 68% of the total expenditure on sectors by the state in 2025-26. A comparison of Andhra Pradesh's expenditure on key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Andhra Pradesh Budget 2025-26 (in Rs crore)**

Sectors	2023-24 Actuals	2024-25 BE	2024-25 RE	2025-26 BE	% change from RE 24-25 to BE 25-26	Budget Provisions (2025-26)
Welfare of SC, ST, OBC, and Minorities	36,185	47,277	38,475	52,047	35%	Rs 19,899 crore allocated towards NTR Bharosa pension scheme
Education, Sports, Arts and Culture	31,400	33,111	31,882	35,213	10%	Rs 20,492 crore allocated towards teaching grants Rs 2,335 crore allocated towards Samagra Shiksha
Health and Family Welfare	15,106	18,732	17,202	19,589	14%	Rs 4,000 crore allocated for Dr Nandamuri Taraka Ramarao Vaidya Seva trust Rs 1,385 crore allocated towards teaching hospitals
Rural Development	14,147	15,899	12,073	18,140	50%	Rs 5,956 crore allocated towards rural employment
Irrigation and Flood Control	6,802	15,237	9,339	16,490	77%	Rs 6,705 crore allocated for Polavaram project Rs 3,447 crore allocated for irrigation projects in Anantpur
Agriculture and Allied Activities	10,022	12,514	6,192	14,138	128%	Rs 6,300 crore allocated for Annadatta Sukhibhava scheme
Energy	14,927	7,612	14,466	13,135	-9%	Rs 11,883 crore allocated towards power subsidy for agricultural and allied activities.
Urban Development	8,633	11,168	12,604	11,625	-8%	Rs 6,000 crore allocated for Amaravati capital city development project
Social Welfare and Nutrition	5,957	11,899	14,700	9,071	-38%	Rs 3,344 crore allocated towards subsidy on rice Rs 900 crore allocated towards Bala Sanjeevani scheme
Transport	6,105	8,035	7,192	8,055	12%	Rs 1,968 crore allocated towards capital outlay on roads and bridges.
<b>% of total expenditure on all sectors</b>	<b>63%</b>	<b>68%</b>	<b>66%</b>	<b>68%</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 2,17,977 crore, an increase of 24% over the revised estimate of 2024-25. Of this, Rs 1,28,126 crore (59%) will be raised by the state through its **own resources**, and Rs 89,851 crore (41%) 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 (15% of revenue receipts).
- **Devolution:** In 2025-26, the state's share in central taxes is estimated at Rs 57,566 crore, an increase of 11% over the revised estimate of 2024-25.
- **Grants from the centre** in 2025-26 are estimated at Rs 32,284 crore, an increase of 47% over the revised estimates for 2024-25. This is driven by an increase anticipated in grants for centrally sponsored schemes (CSS) such as MGNREGS and Pradhan Mantri Awas Yojana-Urban. In 2024-25, grants from centre are expected to be 28% lower than the budget estimate, primarily due to a lower grant anticipated for CSS as compared to the initial budget estimate (Rs 7,738 crore lower).
- **State's own tax revenue:** Andhra Pradesh's total own tax revenue is estimated to be Rs 1,09,007 crore in 2025-26, an increase of 15% over the revised estimate of 2024-25. Own tax revenue as a percentage of GSDP is estimated at 6% in 2025-26, marginally higher 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 6%.
- **State's own non-tax revenue:** In 2025-26, own non-tax revenue is estimated at Rs 19,119 crore, an increase of 172% over the previous year. The state has estimated to earn Rs 7,917 crore from miscellaneous general services in 2025-26, significantly higher than 2024-25 (Rs 226 crore). Non-tax revenue from mining is estimated to increase from Rs 3,518 crore in 2024-25 to Rs 6,000 crore in 2025-26.

**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	85,922	1,09,789	94,967	-14%	1,09,007	15%
State's Own Non-Tax	7,432	10,576	7,018	-34%	19,119	172%
Share in Central Taxes	45,711	50,475	52,080	3%	57,566	11%
Grants-in-aid from Centre	34,702	30,334	21,966	-28%	32,284	47%
<b>Revenue Receipts</b>	<b>1,73,767</b>	<b>2,01,174</b>	<b>1,76,031</b>	<b>-12%</b>	<b>2,17,977</b>	<b>24%</b>
Non-debt Capital Receipts	24	12	25	104%	26	5%
<b>Net Receipts</b>	<b>1,73,791</b>	<b>2,01,186</b>	<b>1,76,056</b>	<b>-12.5%</b>	<b>2,18,002</b>	<b>24%</b>

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

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

- In 2025-26, **State GST** is estimated to be the largest source of own tax revenue (37% share). State GST revenue is estimated to increase by 12% over the revised estimates of 2024-25.
- In 2025-26, revenue from stamp duty and registration fees is estimated to increase by 43% over the previous year. As per revised estimates, in 2024-25, revenue from this source is estimated to be 32% lower than budgeted.
- In 2025-26, revenue from certain taxes such as land revenue and taxes and duties on electricity are estimated to be significantly lower than the previous year. In 2024-25, revenue from land is estimated to be significantly higher than the initial budget estimate. Revenue from taxes and duties on electricity is expected to be moderately higher than the initial budget estimate.

**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	31,130	37,489	36,296	-3%	40,718	12%
Sales Tax/ VAT	18,475	24,500	18,505	-24%	20,874	13%
Stamps Duty and Registration Fees	9,542	13,500	9,200	-32%	13,150	43%
Taxes on Vehicles	4,557	5,203	4,655	-11%	5,664	22%
State Excise	15,998	25,597	21,300	-17%	27,097	27%
Taxes and Duties on Electricity	5,528	2,648	3,008	14%	510	-83%
Land Revenue	52	58	1,342	2225%	222	-83%
GST Compensation Grants	0	164	164	0%	-	-100%

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

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

The Andhra Pradesh 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 deficit of Rs 33,186 crore in 2025-26 (1.8% of the GSDP). In 2024-25, revenue deficit is estimated at 3% of GSDP, notably higher than the initial budget estimate (2.1% of GSDP). This is driven by a shortfall estimated in revenue receipts as compared to the budget target (12% lower).

**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 4.4% 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. Further, the state government will receive 50-year interest free loan from the central government for undertaking capital expenditure, which is over and above these limits.

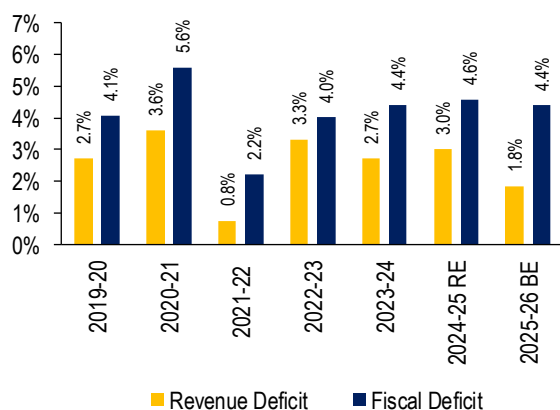
As per the revised estimates, in 2024-25, the fiscal deficit of Andhra Pradesh is expected to be 4.6% of GSDP. This is higher than the budget estimate of 4.2% of GSDP. This is driven by a shortfall in receipts as compared to the budget target (12% lower).

**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 35% of GSDP. Outstanding debt had decreased to 31.5% of GSDP in 2021-22 and has since increased.

### Fiscal Health of Andhra Pradesh

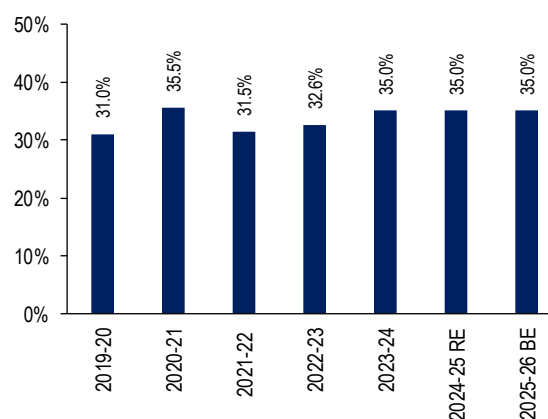
The fiscal health index published by NITI Aayog in 2025 ranked Andhra Pradesh 17<sup>th</sup> among the 18 states analysed, indicating high fiscal strain. NITI Aayog (2025) observed that cumulative capital expenditure of the state on social and economic services had come down by 84% and 60% respectively between 2018-19 and 2022-23. It noted that the state's revenue was increasingly being locked in committed expenditure such as salaries, pensions, and interest payments. Committed expenditure as a percentage of revenue receipts had increased from 58% in 2018-19 to 65% in 2022-23. NITI Aayog (2025) also noted that the growth rate of state's own revenue had come down from 17% in 2018-19 to 10% in 2022-23. It recommended that the state may focus on enhancing the efficiency of capital expenditure, optimise committed spending and diversify revenue sources for greater resilience.

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



Note: RE is Revised Estimates; BE is budget estimates.  
Sources: Budget at a Glance, Andhra Pradesh Budget Documents 2025-26; PRS.

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



Note: RE is revised estimates; BE is budget estimates  
Sources: Budget at a Glance, Andhra Pradesh Budget Documents 2025-26; PRS.

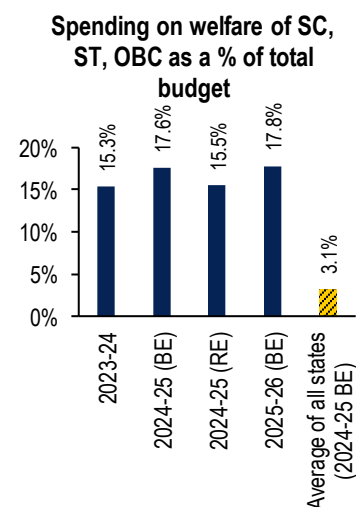
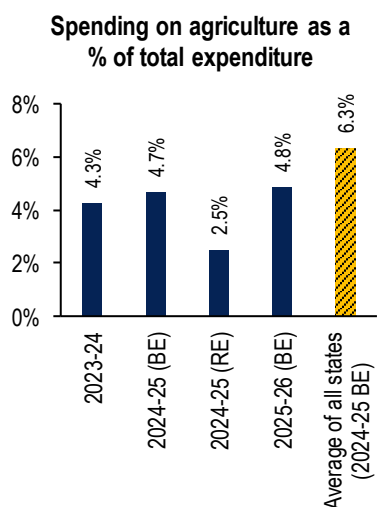
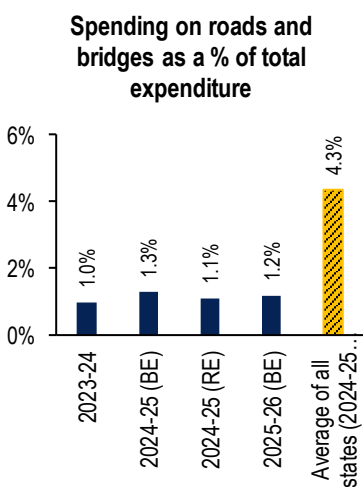
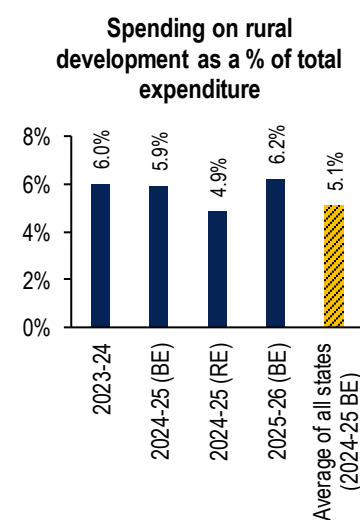
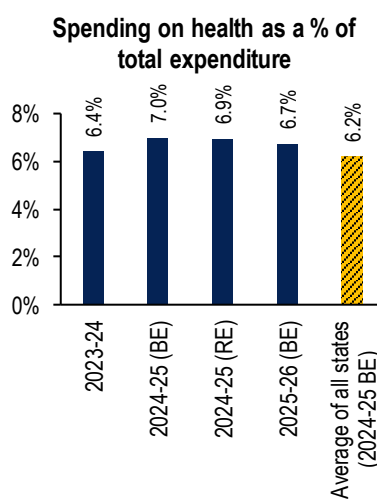
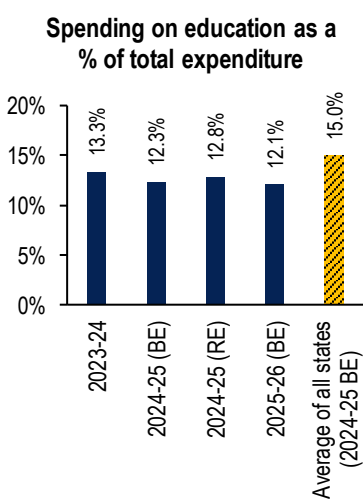
**Outstanding Government Guarantees:** Outstanding debt of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of March 2024, the state's outstanding guarantee is estimated to be Rs 1,54,797 crore (10.8% of GSDP).

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

The graphs below compare Andhra Pradesh's expenditure in 2025-26 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Andhra Pradesh) as per their budget estimates of 2024-25.<sup>1</sup>

- **Education:** Andhra Pradesh has allocated 12.1% of its expenditure on education in 2025-26. This is lower than the average allocation for education by states in 2024-25 (15%).
- **Health:** Andhra Pradesh has allocated 6.7% 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:** Andhra Pradesh has allocated 6.2% 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:** Andhra Pradesh has allocated 1.2% of its expenditure on roads and bridges in 2025-26. This is significantly lower than the average allocation for roads and bridges by states in 2024-25 (4.3%).
- **Agriculture:** Andhra Pradesh has allocated 4.8% of its expenditure on agriculture in 2025-26. This is lower than the average allocation for agriculture by states in 2024-25 (6.3%).
- **Welfare of SC, ST and OBC:** Andhra Pradesh has allocated 17.8% of its expenditure on welfare of SC, ST and OBC in 2025-26. This is significantly higher than the average allocation for welfare of SC, ST and OBC by states in 2024-25 (3.1%).



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

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

<sup>1</sup> The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry.

## Annexure 2: Comparison of 2023-24 Budget Estimates and Actuals

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

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

Particular	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
<b>Net Receipts (1+2)</b>	<b>2,06,280</b>	<b>1,73,791</b>	<b>-16%</b>
1. Revenue Receipts (a+b+c+d)	2,06,224	1,73,767	-16%
a. Own Tax Revenue	1,02,651	85,922	-16%
b. Own Non-Tax Revenue	15,400	7,432	-52%
c. Share in central taxes	41,338	45,711	11%
d. Grants-in-aid from the Centre	46,835	34,702	-26%
2. Non-Debt Capital Receipts	56	24	-57%
3. Borrowings	72,022	76,209	6%
Of which central capex loans	4,000	4,091	2%
<b>Net Expenditure (4+5+6)</b>	<b>2,60,868</b>	<b>2,36,511</b>	<b>-9%</b>
4. Revenue Expenditure	2,28,541	2,12,450	-7%
5. Capital Outlay	31,061	23,330	-25%
6. Loans and Advances	1,266	731	-42%
7. Debt Repayment	18,411	17,046	-7%
<b>Revenue Deficit</b>	<b>22,317</b>	<b>38,683</b>	<b>73%</b>
Revenue Deficit (as % of GSDP)	1.6%	2.7%	
<b>Fiscal Deficit</b>	<b>54,588</b>	<b>62,720</b>	<b>15%</b>
Fiscal Deficit (as % of GSDP)	3.8%	4.4%	

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

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

Tax Source/Head	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
Taxes on Vehicles	7,000	4,557	-35%
Sales Tax/ VAT	25,402	18,475	-27%
Stamps Duty and Registration Fees	12,000	9,542	-20%
State Excise	18,000	15,998	-11%
State GST	34,249	31,130	-9%
Taxes and Duties on Electricity	5,096	5,528	8%
Land Revenue	58	5,235	8971%

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

**Table 9: Allocation towards Key Sectors**

Sector	2023-24 BE	2023-24 Actuals	% change from BE to Actuals
Social Welfare and Nutrition	11,230	5,957	-47%
Irrigation and Flood Control	10,969	6,802	-38%
Transport	8,679	6,105	-30%
of which Roads and Bridges	4,594	2,287	-50%
Welfare of SC, ST, OBC, and Minorities	51,292	36,185	-29%
Agriculture and Allied Activities	13,961	10,022	-28%
Rural Development	16,159	14,147	-12%
Health and Family Welfare	16,207	15,106	-7%
Police	7,631	7,248	-5%
Urban Development	8,996	8,633	-4%
Education, Sports, Arts, and Culture	32,658	31,400	-4%
Housing	6,291	6,869	9%
Water Supply and Sanitation	2,325	4,437	91%
Energy	5,564	14,927	168%

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