

सत्यमेव जयते

Finance Accounts
(Volume - I)
2021-22



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



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Government of Andhra Pradesh

GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

2021-22

VOLUME-I

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Andhra Pradesh

Opinion

The Finance Accounts of the Government of Andhra Pradesh for the year ended 31 March 2022 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Andhra Pradesh for the year 2021-22.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Andhra Pradesh being presented separately for the year ended 31 March 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Andhra Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Andhra Pradesh for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Andhra Pradesh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Andhra Pradesh and the statements received from the Reserve Bank of India.

Statements (8,9,19 and 20), Explanatory Notes (Statement Nos.5, 14 and 15) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Andhra Pradesh and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

- 1) During the year 2021-22, an amount of ₹11,237.61 crore was adjusted between various accounts through 1,99,616 Special/Adjustment Bills by the State Government during the year violating the provisions of AP Treasury Code Volume I, like not being supported by vouchers and sanction orders. Hence, the correctness of expenditure to this extent could not be confirmed. (Para 6(a) of Notes to Finance Accounts)
- 2) State Government lapsed an amount of ₹752.91 crore out of loan amount raised by the Andhra Pradesh Water Resources Development Corporation (APWRDC) from its Personal Deposit account (8443-00-106-02-20-002-012) as reduction of expenditure (Revenue Account) under MH 3451 during 2021-22. This resulted in understatement of Revenue Expenditure and Revenue Deficit of the State to that extent. (Para 3(xvi) & 8 of Notes to Finance Accounts)
- 3) The outstanding liabilities of the State Government to the end of the year 2021-22 were ₹3,72,503 crore which constituted 31.00 *per cent* of GSDP (₹12,01,736 crore) and were within the limits of 35.60 *per cent* of GSDP as per the Andhra Pradesh Fiscal Responsibility and Budget Management Act as amended from time to time. Further, the State Government raised

an amount of ₹1,23,948 crore (10.31 *per cent* of GSDP) through Off-budget borrowings. Thus, factoring the Off-budget borrowings into account, the outstanding liabilities to the end of the year 31 March 2022 were 41.31 *per cent* of GSDP. (Para 3(xvi) of Notes to Finance Accounts)

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.

Date: 14-12-2022
Place: New Delhi



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Andhra Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

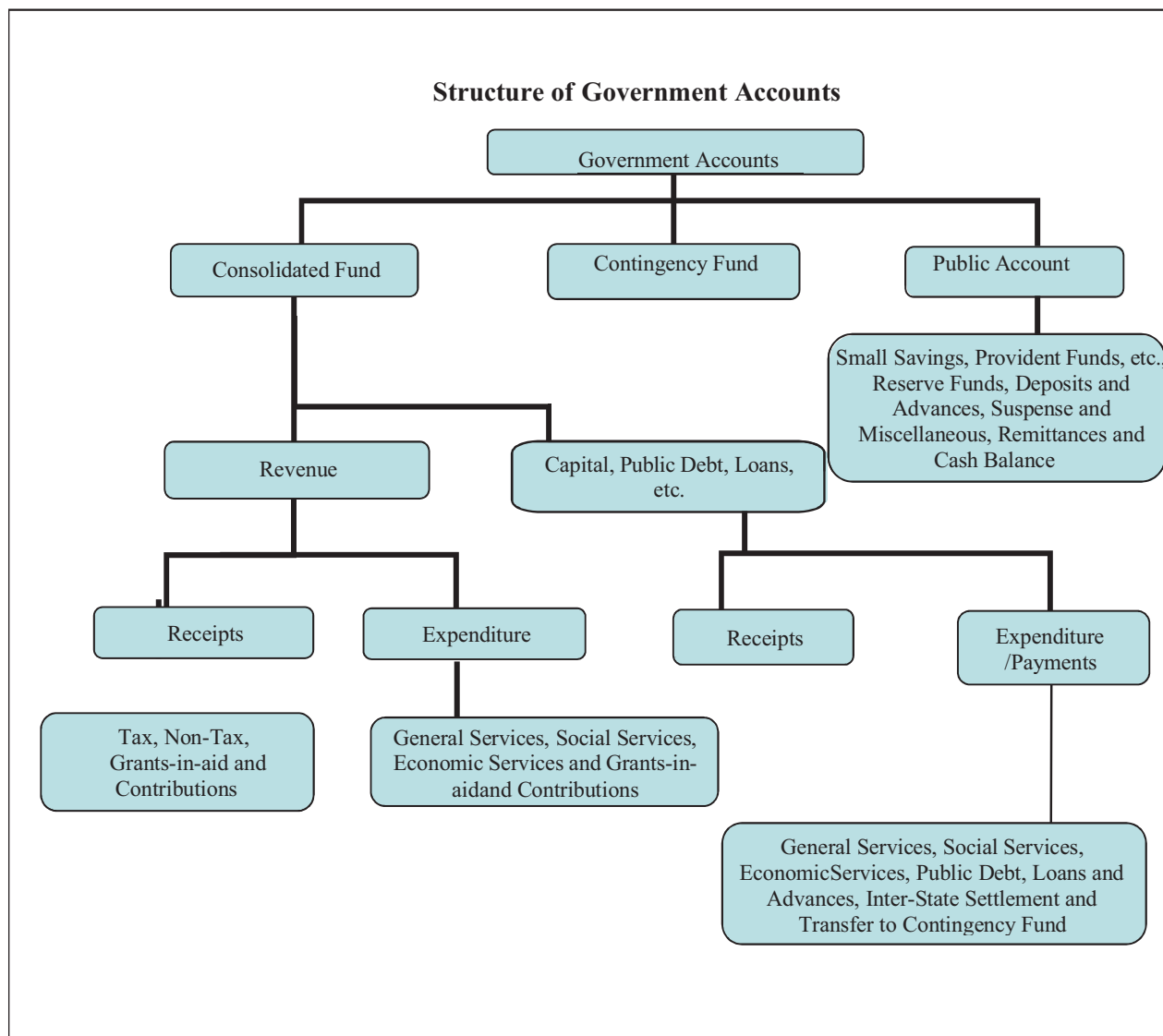
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Andhra Pradesh for 2021-22 is ₹50 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2020).

<i>0005 to 1606</i>	<i>Revenue Receipts</i>
<i>2011 to 3606</i>	<i>Revenue Expenditure</i>
<i>4000</i>	<i>Capital Receipts</i>
<i>4046 to 7810</i>	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
<i>7999</i>	<i>Appropriation to the Contingency Fund</i>
<i>8000</i>	<i>Contingency Fund</i>
<i>8001 to 8999</i>	<i>Public Account</i>

5. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

- 1. Statement of Financial Position:** This Statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

2. **Statement of Receipts and Disbursements:** This Statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This Statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This Statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this Statement gives details of expenditure by nature of activity (objects of expenditure) also. This Statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This Statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The Statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This Statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This Statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government :** This Statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This Statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This Statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This Statement corresponds to Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-aid given by the Government:** This Statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix III provides details of the recipient institutions.

11. **Statement of Voted and Charged Expenditure:** This Statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This Statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This Statement assists in establishing the accuracy of the accounts. This Statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This Statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this Statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This Statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This Statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This Statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This Statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This Statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This Statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This Statement depicts entity wise details of Government Guarantees. This Statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This Statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This Statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner:

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10		III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)

Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

Assets ¹		Reference (Sl. No.)		As at 31 March 2022	As at 31 March 2021
		Notes to Finance Accounts	Statement		
(₹ in Crore)					
Cash					
(i)	Cash in Transit and Local Remittances		Annexure to St.No.2	...	...
			
(ii)	Departmental Balances		21	0.13	0.13
				0.90	0.90
(iii)	Permanent Imprest		21	0.20	0.20
				1.44	1.44
(iv)	Cash Balance Investments	Para.5-(vii)	21	1,773.12	745.83
			
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	(-)30.38	(-)68.69
(vi)	Investments from Earmarked Funds ²		22 & 19	10,580.54	9,811.53
Capital Expenditure					
(i)	Investments in shares of Companies, Corporations etc.		8 & 19	2,963.94	1,128.50
				8,401.21	8,401.21
(ii)	Other Capital Expenditure ³		16	1,13,928.49	99,391.22
				1,42,948.46	1,42,948.46
	Contingency Fund (un-recouped)	Para.4	21	...	...
	Loans and Advances	Para.3-(xii)	7&18	5,349.58	5,321.73
				28,099.68	28,099.68
	Advances with departmental officers		21	0.89	0.89
				29.63	29.63
	Suspense and Miscellaneous Balances ⁴	Para.5-(ii)	21	...	...
				235.66	235.66
	Remittance Balances		21	313.01	3,09.06
				310.23	310.23
	Cumulative excess of expenditure over Receipts ⁵			74,857.71	66,245.54
			
Total				3,89,764.44	3,62,913.15

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to Finance Accounts'.

² Includes ₹3.93 crore invested out of Earmarked Funds.

³ Investments in shares of companies, corporations, etc., are excluded under Capital Expenditure to the extent of ₹ 2,963.94 crore which forms part of Capital Expenditure and is shown separately under item no.(i) Capital Expenditure.

⁴ In this Statement the line item 'Suspense and Miscellaneous Balances' does not include MH-8673-Cash Balance Investment Account, MH- 8671- Departmental Balances and MH-8672-Permanent cash imprest which is included separately above though the latter forms part of this sector elsewhere (item ii, iii & v) in these Accounts.

⁵ The cumulative excess of expenditure over receipts is different from the Fiscal/Revenue Deficit for the current year. The figure has been worked out by netting Capital sources and application of funds

1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

Liabilities	Reference (Sl. No.)		As at 31 March 2022	As at 31 March 2021	
	Notes to Finance Accounts	Statement			
(₹ in Crore)					
Borrowings (Public Debt)					
(i)	Internal Debt		17	2,92,045.99	2,56,183.60
				(-95.17)	(-95.17)
(ii)	Loans and Advances from Central Government		17	14.05	17.05
				1.75	1.75
	Loans for State Plan Schemes		17	3,218.28	4,609.56
			
	Loans for Central Plan Schemes		17	...	...
				3.59	3.59
	Loans for Centrally Sponsored Plan Schemes		17	...	...
			
	Other Loans		17	14,426.03	9,530.32
				8.74	8.74
	Contingency Fund (Corpus)		21	48.85	50.00
Liabilities on Public Account					
(i)	Small Savings- Provident Funds etc.		21	26,990.25	23,275.97
			
(ii)	Deposits		21	32,351.91	48,830.34
				4,503.68	4,503.68
(iii)	Reserve Funds	Para.5(i)(A) & (B)	21	15,198.05	13,499.02
			
(iv)	Remittance Balances		21	...	...
			
(v)	Suspense and Miscellaneous Balances	Para.5-(ii)	21	1,048.44	2,494.70
			
	Cumulative excess of receipts over Expenditure			...	...
	Total			3,89,764.44	3,62,913.15

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in Crore)					
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,50,552.31	1,17,136.18	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,59,163.31	1,52,676.62
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	70,979.49	57,408.55	Salaries ⁽¹⁾ <i>(Ref. Statement 4-B & Appendix-I)</i>	29,059.42	28,119.61
Non-tax Revenue <i>(Ref. Statement 3 & 14)</i>	5,017.34⁽³⁾	3,395.13	Subsidies ⁽¹⁾ <i>(Ref. Appendix-II)</i>	14,688.99	4,948.03
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	20.47	23.83	Grants-in-Aid ^(1,2) <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	66,062.21	73,647.47
Others <i>(Ref. Statement 3)</i>	4,996.87	3,371.30	General Services <i>(Ref. Statement 4 & 15)</i>	44,493.35	39,526.05
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	35,385.83	24,460.59	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	22,165.18	20,017.83
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	20,276.89	17,441.93
			Others <i>(Ref. Statement 4-B)</i>	2,051.28	2,066.29
			Social Services <i>(Ref. Statement 4-A & 15)</i>	4,611.27	5,113.50
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	228.38	1,302.22
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	39,169.65	31,871.91	Compensation and Assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	19.69	19.74
Revenue Deficit	8,611.00	35,540.44	Revenue Surplus	...	...

- (1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grant-in-Aid figure comprises of the expenditure classified under the dedicated object head "310 Grants-in-Aid" across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198. The expenditure in this Statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid.
- (2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc., by the Government is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.
- (3) This figure includes ₹204.00 crore Bank Guarantee encashed and credited to the receipt Head(HOA 0700-01-106) of the Government Account due to non fulfillment of commitment against the Bank Guarantees of ₹204.00 crore.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in Crore)					
Section-B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	(-)1.18 ⁽⁸⁾	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	16,372.71	18,975.03
			Salaries ⁽⁴⁾	597.08	585.04
			General Services <i>(Ref. Statement 4-A & 16)</i>	1,988.41	6,497.93
			Social Services <i>(Ref. Statement 4-A & 16)</i>	6,363.47	5,202.84
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	7,423.75	6,689.22
Recoveries of Loans & Advances <i>(Ref. Statement 3, 7 & 18)</i>	2,110.20⁽⁵⁾	1,063.07	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	2,138.05	1,715.11
			General Services <i>(Ref. Statement 4-A, 7&18)</i>	1,000.00	1,000.00
			Social Services <i>(Ref. Statement 4-A, 7&18)</i>	151.37	152.72
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	970.90	531.12
			Others <i>(Ref. Statement 7)</i>	15.78	31.27
Public Debt Receipts <i>(Ref. Statement 3, 6 & 17)</i>	1,59,609.89	1,61,974.67	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	1,20,246.07	1,18,274.32
Internal Debt (Market loans etc.) ⁽⁶⁾ <i>(Ref. Statement 3, 6 & 17)</i>	1,54,714.18	1,57,411.94	Internal Debt ⁽⁶⁾ (Market loans etc.) ⁽⁷⁾ <i>(Ref. Statement 4-A, 6 & 17)</i>	1,18,851.79	1,16,940.05
Loans from GOI <i>(Ref. Statement 3, 6 & 17)</i>	4,895.71	4,562.73	Loans from GOI <i>(Ref. Statement 4A, 6&17)</i>	1,394.28	1,334.27
Net of inter-state Settlement	...	...	Net of inter-state Settlement	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	3,12,271.22	2,80,173.92	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	2,97,920.14	2,91,641.08
Deficit in Consolidated Fund	...	11,467.16	Surplus in Consolidated Fund	14,351.08	...
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	1.15	...

(4) Salaries have been summed up across all sectors to present a consolidated figure.

(5) Write Off of Irrecoverable Loans And Advances is Nil

(6) Includes NSSF payment of ₹1,172.95 crore.

(7) Includes ₹1,06,325.66 crore and ₹1,06,325.66 crore being the receipt and payment respectively pertaining to Ways and Means Advances.

(8) The amount pertains to "Refund of Revenue" in view of cancellation of land allotment to Nellore District NGO's Mutually Aided House Building Society Limited vide GO.Ms.No.1602, Revenue(Assn-II) Department Dated. 09/08/2011.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in Crore)					

III. Public Account⁽⁹⁾					
Small Savings & GPF <i>(Ref. Statement 21)</i>	7,906.71	10,178.72	Small Savings & GPF <i>(Ref. Statement 21)</i>	4,192.43	3,648.19
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	3,189.38	3,228.59	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	2,259.36	3,469.17
Deposits <i>(Ref. Statement 21)</i>	1,01,496.45	1,42,207.49	Deposits <i>(Ref. Statement 21)</i>	1,17,974.88	1,43,443.25
Advances <i>(Ref. Statement 21)</i>	...	...	Advances <i>(Ref. Statement 21)</i>	...	...
Suspense and Misc. <i>(Ref. Statement 21)</i>	2,31,678.98	5,11,894.28	Suspense and Misc. ⁽¹⁰⁾ <i>(Ref. Statement 21)</i>	2,34,152.52	5,06,023.05
Remittances <i>(Ref. Statement 21)</i>	11.10	8.45	Remittances <i>(Ref. Statement 21)</i>	15.05	17.10
Total Receipts Public Account <i>(Ref. Statement 21)</i>	3,44,282.62	6,67,517.53	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	3,58,594.24	6,56,600.76
Deficit in Public Account	14,311.62	...	Surplus in Public Account	...	10,916.77
Opening Cash Balance	(-)68.69	481.70	Closing Cash Balance	(-)30.38	(-)68.69
Increase in Cash Balance	38.31	...	Decrease in Cash Balance	...	550.39

⁽⁹⁾ For details please refer to Statement No.21 in Volume 2.

⁽¹⁰⁾ 'Suspense and Miscellaneous' includes 'Other Accounts' such as Cash Balance Investment Account (Major Head 8673) etc.

ANNEXURE
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

		On 31 March 2022	On 31 March 2021
(a)	General Cash Balances-		
1.	Cash in Treasuries	...	...
2.	Deposits with Reserve Bank	(-)31.72	(-)70.04
3.	Deposits with other Banks	1.34	1.34
4.	Remittances in Transit	...	...
	Total	(-)30.38	(-)68.70
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	1,773.12	745.82
	Total- (a)	1,742.74	677.12
(b)	Other Cash Balances and Investments		
1.	8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers Forest Officers General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	1.03	1.03
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.64	1.64
3.	Investment out of Earmarked Funds	10,580.54	9,811.53
	Total-(b)	10,583.21	9,814.20
	Total-(a) +(b)	12,325.95	10,491.32

(*)There was a net difference of ₹ 0.69 crore (Credit) between the figures reflected in the accounts ₹1.87 crore (Debit) and that intimated by the Reserve Bank of India ₹2.56 crore (Credit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of March 2022 accounts the net difference to be reconciled is ₹0.69 crore (Credit).

		Debit	Credit	Net
				(₹ in crore)
i)	Difference as on 31 March 2022	1.87	2.56	0.69(Cr.)
ii)	Cleared in the accounts upto March 2022	...	...	...
iii)	Difference after the closing of March 2022	1.87	2.56	0.69(Cr.)

ANNEXURE
CASH BALANCES AND INVESTMENTS OF CASH BALANCES
EXPLANATORY NOTES

- (a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.94 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance^(1,2) for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity value of 14 day Treasury Bills if any is added and excess balance, if any after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at, results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day, the State Government applies for Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) The limit for Normal Ways and Means Advances to the State Government was ₹2,252.00 crore as on 31 March 2022. The Bank has also agreed to give special Ways and Means Advances against the pledge of Government Securities. The limit of special Ways and Means Advances is revised by the Bank from ₹1,143.62 crore to ₹ 392.99 crore as on 31 March 2022.

Without resorting to any Ways and Means Advances and Overdraft from Reserve Bank of India, Nagpur, the State Government maintained the minimum Cash Balance with the Bank for 43 days during the period from 01 April 2021 to 31 March 2022.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2021 to 31 March 2022 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	43
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	139
(iii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility	19
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances but no overdraft was taken	...
(v)	Number of days on which overdrafts were taken	164

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2022.

(2) The number of days against Overdraft also includes the days on which ordinary Ways and Means Advance and Special Drawing Facility was availed; the number of days against ordinary Ways and Means Advance also include the days on which Special Drawing Facility was availed.

ANNEXURE
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

DETAILS OF SPECIAL WAYS AND MEANS ADVANCES, ORDINARY WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVT OF ANDHRA PRADESH						
(₹ in crore)						
Month	Spl Drawing Facility		Ways & Means Advances		Ways & Means Advances -Overdraft	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April/ 2021	08	1,998.36	15	5,549.93	03	1,309.32
May/2021	02	795.87	08	4,794.62	19	6,506.39
June/2021	--	747.12	13	3,864.41	17	5,812.21
July/2021	01	937.88	09	2,174.27	15	5,773.24
August/2021	02	698.38	07	4,930.60	21	3,255.32
September/2021	01	956.49	14	3,632.36	15	4,076.31
October/2021	01	808.42	14	5,371.51	16	4,028.47
November/2021	03	574.51	14	2,553.34	05	3,339.84
December/2021	--	988.17	10	5,273.67	20	3,344.70
January/2022	01	755.03	05	809.97	20	4,580.49
February/2022	--	393.65	07	3,156.58	10	3,785.46
March/ 2022	--	1,220.04	23	6,485.05	03	1,043.62
Total	19	10,873.92	139	48,596.31	164	46,855.37

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31 March 2022.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 01 April 2021	Purchases	Sales	Closing Balance on 31 March 2022	Interest realised
	(₹ in crore)				
Short-term investments- Government of India Treasury Bills	745.82	23,133.16	22,105.87	1,773.11	(-)1.17 ⁱ
Total	745.82	23,133.16	22,105.87	1,773.11	(-)1.17

- (e) The details of investments out of earmarked funds are given in the Statement No.22. Securities of the face value of ₹0.77 crore were transferred to (i) a Government Company ‘the Hyderabad Chemicals and Fertilizers Limited Hyderabad’ (now a subsidiary of Andhra Pradesh State Agro-Industries Corporation Hyderabad (₹0.07 crore)) and (ii) a Joint Stock Company ‘the Azamjahi Mills, Hyderabad’ (₹0.70 crore) in 1969 (since taken over by the National Textile Corporation Limited) under the Sick Textile undertakings (Nationalisation Act 1974) to enable them to raise funds on the strength of these Securities. Government initiated legal proceedings for return of Securities against the Central Bank of India with whom the Azamjahi Mills had pledged them. Further developments are awaited. The amounts are yet to be apportioned.

ⁱ Minus interest is due to Rediscouinting of Treasury Bills in Advance.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2021-22	2020-21 (₹ In crore)
I. Consolidated Fund		
A. Tax Revenue-		
A.1 Own Tax Revenue-		
State Goods and Services Tax (SGST)	23,809.44	18,871.35
Other Taxes on Income and Expenditure	271.83	270.05
Land Revenue	49.97	143.38
Stamps and Registration Fees	7,635.20	5,603.31
Taxes on Immovable property other than Agricultural land	256.42	140.70
State Excise	14,702.86	11,575.08
Taxes on Sales Trade etc.	20,808.09	17,800.14
Taxes on Vehicles	3,432.53	2,966.01
Taxes on Goods and Passengers	0.61	25.06
Taxes and Duties on Electricity	11.66	12.51
Other Taxes and Duties on Commodities and Services	0.88	0.96
Total A.1	70,979.49	57,408.55
A.2 Share of net proceeds of Taxes-		
Central Goods and Services Tax (CGST)	10,452.88	7,223.87
Corporation Tax	9,437.25	7,412.80
Taxes on Income other than Corporation Tax	10,665.89	7,603.75
Other Taxes on Income and Expenditure	0.08	...
Taxes on Wealth	2.48	...
Customs	2,763.52	1,269.78
Union Excise Duties	1,610.24	817.76
Service Tax	414.85	113.44
Other Taxes and Duties on Commodities and Services	38.64	19.19
Total-A.2	35,385.83	24,460.59
Total- A	1,06,365.32	81,869.14
B. Non-Tax Revenue-		
Interest Receipts	20.47	23.83
Dividends and Profits	5.73	0.02
Public Service Commission	32.98	16.43
Police	190.31	205.93
Jails	0.09	0.14
Stationery and Printing	0.06	0.12
Public Works	3.87	7.53
Other Administrative Services	227.52	105.98
Contributions and Recoveries towards Pension and other Retirement Benefits	50.91	28.19
Miscellaneous General Services	141.13	236.11
Education Sports Art and Culture	420.05	18.72
Medical and Public Health	216.19	185.28
Family Welfare	0.01	1.44
Water Supply and Sanitation	6.98	3.96

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2021-22	2020-21 (₹ In crore)
Housing	2.74	3.42
Urban Development	0.79	0.75
Information and Publicity	0.03	0.02
Labour and Employment	19.83	17.38
Social Security and Welfare	0.24	0.29
Other Social Services	15.80	1.51
Crop Husbandry	4.85	4.37
Animal Husbandry	0.34	0.27
Fisheries	(-)1.14	3.90
Forestry and Wild Life	160.69	31.25
Co-operation	37.36	14.63
Other Agricultural Programmes	0.01	...
Land Reforms	1.19	0.47
Other Rural Development Programmes	0.53	0.74
Major Irrigation	380.78 ⁽¹⁾	113.96
Medium Irrigation	4.36	4.23
Minor Irrigation	1.52	0.58
Power	4.14	6.25
Village and Small Industries	5.97	4.66
Non-ferrous Mining & Metallurgical Industries	2,983.39	2,256.36
Other Industries	0.01	...
Ports and Light Houses	...	13.07
Roads and Bridges	35.29	43.85
Tourism	0.01	0.01
Civil Supplies	6.00	4.60
Other General Economic Services	36.31	34.88
Total- B	5,017.34	3,395.13

II. Grants from Government of India

C. Grants-

Grants-in-Aid from Central Government-

Non Plan Grants-

Grants under the proviso to Article 275 (1) of the Constitution

Grants towards contribution to State Disaster Response Fund

Grants under National Disaster Response Fund

Other Grants

Grants for State/ Union Territory Plan Schemes-

Block Grants

...	...
...	...
...	...
...	...
...	...
...	...

(1) This figure includes ₹204.00 crore encashed and credited to Receipt Head (HOA 0700-01-106) of the Government Account due to non fulfillment of commitment against the Bank Guarantees of ₹204.00 crore.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2021-22	2020-21
		(₹ In crore)
Grants under the proviso to Article 275 (1) of the Constitution	...	...
Grants from Central Road Fund	...	...
Centrally Assisted State Plan Schemes	...	...
Grants for Central Plan Schemes-		
Other Receipts	...	...
Centrally Sponsored Schemes-		
Central Assistance/Share	12,713.65	14,493.47
Externally Aided Projects-Grants for Centrally Sponsored Schemes	10.60	...
Grants under proviso to Article 275(1) of the Constitution	26.39	20.56
Grants from Central Road Fund	...	322.00
Finance Commission Grants-		
Post Devolution Revenue Deficit Grant	17,257.00	5,896.92
Grants for Rural Local Bodies	969.50	3,793.28
Grants for Urban Local Bodies	1,157.35	767.00
Grants-in-aid for State Disaster Response Fund	895.20	1,119.00
Grant in aid for State Disaster Mitigation Fund	223.80	...
Grants for Health Sector	488.15	...
Other Transfer/Grants to States/Union Territories with Legislatures-		
Grants towards Contribution to National Disaster Response Fund (NDRF)	351.43	657.03
Grants from Central Road Fund	300.80	...
Grants to cover gap in resources	1,638.39	1,261.00
Compensation for loss of revenue arising out of implementation of GST	3,117.39	3,527.40
Other Receipts	20.00	14.25
Total- C	39,169.65	31,871.91
Total- Revenue Receipts (A+B+C)	1,50,552.31	1,17,136.18

III. Capital Public Debt and Other Receipts

D. Capital Receipts-	(-)1.18 ⁽¹⁾	...
Total- D	(-)1.18	...
E. Public Debt Receipts-		
Internal Debt-		
Market Loans	46,443.00	50,896.00
Loans from Financial Institutions	1,945.52	1,976.70
Bonds	...	...
Other Loans	...	...

(1) The amount pertains to "Refund of Revenue" in view of cancellation of land allotment to Nellore District NGO's Mutually Aided House Building Society Limited vide GO.Ms.No.1602, Revenue(Assn-II) Department Dated. 09/08/2011.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2021-22	2020-21
	(₹ In crore)	
Ways and Means Advances from the RBI	1,06,325.66	1,04,539.24
Special Securities issued to National Small Savings Fund	...	...
Loans and Advances from Central Government-		
Non Plan Loans	...	...
Loans for State Plan Schemes (Block Loans)^(\$)	...	...
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	4,895.71	4,562.73
Total- E	1,59,609.89	1,61,974.67
F. Loans and Advances by State Government (Recoveries) ⁽¹⁾	2,110.20	1,063.07
G. Inter-State Settlements	...	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	3,12,271.22	2,80,173.92

(\$) All Central Loans for Plan schemes, including Central Plan schemes and Centrally sponsored plan schemes are booked under 'Block Loans'.

(1) Details are in Statements 7 and 18 in Volume II.

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L&A	Total
					(₹ in Crore)
A.	General Services-				
A.1	Organs of State-				
	Parliament/State/Union Territory Legislatures	74.20	...	...	74.20
	President, Vice-President/Governor/Administrator of Union Territories	13.04	...	...	13.04
	Council of Ministers	26.51	...	...	26.51
	Administration of Justice	814.82	...	...	814.82
	Elections	188.40	...	...	188.40
A.2	Fiscal Services-				
	Land Revenue	83.05	...	...	83.05
	Stamps and Registration	171.88	...	...	171.88
	State Excise	108.46	...	...	108.46
	Taxes on Sales, Trade etc.	342.67	...	...	342.67
	Taxes on Vehicles	128.55	...	...	128.55
	Other Taxes and Duties on Commodities and Services	7.95	...	...	7.95
	Capital Outlay on Other Fiscal Services	...	...	...	...
	Interest Payments	22,165.18	...	...	22,165.18
A.3	Administrative Services-				
	Public Service Commission	33.38	...	...	33.38
	Secretariat - General Services	3,598.28	...	...	3,598.28
	District Administration	1,107.17	...	...	1,107.17
	Treasury and Accounts Administration	311.21	...	...	311.21
	Police	5,671.19	268.55	...	5,939.74
	Jails	168.40	...	...	168.40
	Stationery and Printing	29.02	...	...	29.02
	Public Works	251.31	48.77	...	300.08
	Vigilance	297.64	...	...	297.64
	Other Administrative Services	231.75	1,671.09	...	1,902.84
A.4	Pension & Misc. General Services-				
	Pensions and Other Retirement Benefits	20,326.68	...	...	20,326.68
	Miscellaneous General Services	(-)26.55	...	1,000.00	973.45
	Total- General Services	56,124.19	1,988.41	1,000.00	59,112.60

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L&A	Total
					(₹ in Crore)
B.	Social Services-				
B.1	Education, Sports, Art & Culture-				
	General Education	22,003.46	3,175.66	...	25,179.12
	Technical Education	463.03	...	...	463.03
	Sports and Youth Services	72.25	...	...	72.25
	Art and Culture	81.68	...	...	81.68
B.2	Health & Family Welfare-				
	Medical and Public Health	7,306.04	1,033.19	...	8,339.23
	Family Welfare	2,835.45	96.18	...	2,931.63
B.3	Water Supply, Sanitation, Housing and Urban Development-				
	Water Supply and Sanitation	290.89	1,274.78	151.37	1,717.04
	Housing	2,177.41	1.70	...	2,179.11
	Urban Development	4,414.85	406.31	...	4,821.16
B.4	Information and Broadcasting-				
	Information and Publicity	227.94	0.27	...	228.21
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	22,172.98	151.86	...	22,324.84
B.6	Labour and Labour Welfare-				
	Labour Employment and Skill Development	172.39	...	...	172.39
B.7	Social Welfare & Nutrition-				
	Social Security and Welfare	3,339.84	21.79	...	3,361.63
	Nutrition	1,766.09	...	...	1,766.09
	Relief on account of Natural Calamities	1,850.97	...	...	1,850.97
B.8	Others-				
	Other Social Services	22.45	204.13	...	226.58
	Secretariat-Social Services	46.57	...	...	46.57
	Total- Social Services	69,244.29	6,365.87	151.37	75,761.53
C.	Economic Services-				
C.1	Agriculture & Allied Activities-				
	Crop Husbandry	1,755.29	184.54	...	1,939.83
	Soil and Water Conservation	38.46	...	...	38.46
	Animal Husbandry	721.03	19.26	...	740.29
	Loans for Dairy Development	...	...	30.22	30.22

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
				(₹ in Crore)
Fisheries	17.69	4.67	...	22.36
Forestry and Wild Life	227.83	22.47	...	250.30
Food, Storage and Warehousing	63.30	...	...	63.30
Agricultural Research and Education	610.21	29.32	...	639.53
Co-operation	148.13	340.85	32.48	521.46
Other Agricultural Programmes	3,850.08	...	...	3,850.08
C.2 Rural Development-				
Special Programmes for Rural Development	(-)59.12	...	...	(-)59.12
Rural Employment	2,927.62	...	...	2,927.62
Land Reforms	16.27	...	...	16.27
Other Rural Development Programmes	6,332.85	699.27	...	7,032.12
C.4 Irrigation & Flood Control				
Major Irrigation	990.56	5,401.64	...	6,392.20
Medium Irrigation	...	48.63	...	48.63
Minor Irrigation	115.21	326.60	...	441.81
Command Area Development	4.71	0.70	...	5.41
Flood Control and Drainage	...	139.24	...	139.24
C.5 Energy-				
Power	10,850.72	0.80	688.66	11,540.18
C.6 Industry & Minerals-				
Village and Small Industries	498.71	...	...	498.71
Industries	307.03	...	...	307.03
Non-Ferrous Mining and Metallurgical Industries	39.66	...	...	39.66
Loans for Consumer Industries	...	...	(-)0.05	(-)0.05
Other Industries	60.29	(-)122.68	...	(-)62.39
C.7 Transport-				
Ports and Light Houses	11.63	0.39	...	12.02
Civil Aviation	21.94	35.19	172.81	229.94
Roads and Bridges	1,226.17	419.31	...	1,645.48
Road Transport	2,947.90	...	...	2,947.90
Inland Water Transport	0.56	...	...	0.56
C.9 Science & Technology-				
Other Scientific Research	6.51	...	...	6.51
Ecology and Environment	1.54	...	...	1.54
C.10 General Economic Services-				
Secretariat-Economic Services	(-)286.63	...	...	(-)286.63
Tourism	(-)3.17	77.01	...	73.84

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
				(₹ in Crore)
Foreign Trade and Export Promotion	1.04	...	...	1.04
Census, Surveys and Statistics	93.51	...	...	93.51
Civil Supplies	219.81	...	...	219.81
Other General Economic Services	17.80	391.22	46.78	455.80
Total- Economic Services	33,775.14	8,018.43	970.90	42,764.47
D. Grants in Aid & Contributions- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19.69	...	...	19.69
E. Public Debt- Internal Debt of the State Government Loans and Advances from the Central Government	...	...	1,18,851.79	1,18,851.79
	...	...	1,394.28	1,394.28
Total Public Debt	...	...	1,20,246.07	1,20,246.07
F. Loans to Government Servants, etc.- Loans to Government Servants etc.	...	...	15.78	15.78
Total- Grants in Aid & Contributions, Loans to Government Servants and Public Debt	19.69	...	1,20,261.85	1,20,281.54
G. Inter State Settlement Inter State Settlement	...	...	...	...
Grand Total	1,59,163.31	16,372.71	1,22,384.12	2,97,920.14

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE
B. EXPENDITURE BY NATURE**

Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in crore)								
Grants-in-Aid	66,081.90 ^(€)	2.54	66,084.44	73,667.21 ^(&)	2.38	73,669.59	59,915.22 ^(*)	0.43	59,915.65
Salaries	29,059.42	597.08	29,656.50	28,119.62	585.04	28,704.66	25,343.15	581.38	25,924.53
Pensionary Charges	27,741.58	0.00	27,741.58	21,935.76	...	21,935.76	21,491.12	...	21,491.12
Interest	22,126.73 ^(#)	0.00	22,126.73	19,971.78	...	19,971.78	17,507.09	...	17,507.09
Major Works	0.00	13,290.62	13,290.62	...	16,675.70	16,675.70	...	10,290.94	10,290.94
Subsidies	14,688.99	0.00	14,688.99	4,948.03	...	4,948.03	6,342.86	...	6,342.86
Scholarships and Stipends	291.19	0.00	291.19	767.52	...	767.52	7,491.73	...	7,491.73
Professional Services	1,974.84	149.80	2,124.64	1,848.16	75.21	1,923.37	2,013.74	80.45	2,094.19
Minor Works	919.79	686.26	1,606.05	881.36	152.63	1,033.99	673.82	1,007.33	1,681.15
Other Charges	80.62	491.68	572.30	67.53	773.74	841.27	437.43	102.15	539.58
Cost of Ration/Diet Charges	3,351.38	0.00	3,351.38	2,363.68	...	2,363.68	2,136.23	...	2,136.23
Contributions	2,849.91	0.00	2,849.91	1,486.93	...	1,486.93	1,428.37	...	1,428.37
Encashment of Earned Leave	1,017.39	0.00	1,017.39	822.43	...	822.43	815.90	...	815.90
Other Contractual Services	1,877.66	28.13	1,905.79	1,607.82	27.20	1,635.02	1,042.89	30.36	1,073.25
Supplies and Materials	647.64	13.62	661.26	959.52	306.67	1,266.19	549.61	2.22	551.83
Office Expenses	487.17	34.69	521.86	418.00	36.26	454.26	555.34	33.49	588.83
Investments	0.00	1,835.43	1,835.43	...	33.04	33.04	...	0.10	0.10
Transfer to Reserve Funds and Deposit Accounts -SDRF	1,491.80	0.00	1,491.80	1,491.00	...	1,491.00	534.00	...	534.00
Other Professional Services	400.14	35.74	435.88	387.02	...	387.02	363.82	...	363.82
Domestic Travel Expenses	240.39	5.49	245.88	250.19	7.30	257.49	309.66	6.93	316.59
Arrear Salaries	720.74	13.01	733.75	478.89	10.43	489.32	331.80	7.71	339.51
Arrear Pensions	382.23	0.00	382.23	354.95	...	354.95	259.29	...	259.29
Work Charged Establishment Salaries	273.77	49.01	322.78	297.87	52.87	350.74	204.87	34.01	238.88
Machinery and Equipment	3.03	282.33	285.36	3.98	640.44	644.42	2.18	360.80	362.98
Advertisements Sales and Publicity Expenses	163.81	0.01	163.82	167.25	16.01	183.26	89.05	17.93	106.98
Rents Rates and Taxes	218.08	2.35	220.43	167.58	1.79	169.37	126.43	1.26	127.69
User Charges	52.83	0.00	52.83	34.42	...	34.42	54.20	...	54.20
Petrol Oil and Lubricants	84.61	0.81	85.42	100.12	0.84	100.96	82.53	1.02	83.55
Wages	60.28	2.26	62.54	49.71	2.30	52.01	54.48	2.51	56.99
Motor Vehicles	16.15	26.35	42.50	14.99	53.61	68.60	12.66	149.79	162.45
Publications	47.34	0.34	47.68	35.72	0.11	35.83	13.76	0.06	13.82
Clothing Tentage and Store	50.60	0.00	50.60	64.25	...	64.25	35.06	...	35.06
Other Administrative Expenses	92.73	0.87	93.60	23.90	0.01	23.91	16.01	0.57	16.58

(€) Grants-in-Aid includes an amount of ₹1,227.61 crore spent towards salaries.

(&) Grants-in-Aid includes an amount of ₹1,450.53 crore spent towards salaries.

(*) Grants-in-Aid includes an amount of ₹944.63 crore spent towards salaries.

(#) Figure differs from MH 2049 shown under statement No.15, includes detailed head 450-Interest and 500- Other charges whereas in this Statement it has shown separately.

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE
B. EXPENDITURE BY NATURE**

Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in crore)</i>									
Secret Service Expenditure	29.00	0.00	29.00	38.25	...	38.25	18.85	...	18.85
Scheme/Project based Assistance	0.06	70.77	70.83	...	5.06	5.06	...	6.45	6.45
Training	18.40	2.04	20.44	8.44	1.71	10.15	6.84	0.50	7.34
Arms and Ammunition	5.71	0.94	6.65	4.60	5.66	10.26	3.33	1.60	4.93
Fees, Fines & Refunds	9.25	0.00	9.25	0.20	...	0.20	0.68	...	0.68
Other Discounts				...	...	...	...	...	...
Rewards	234.55	0.00	234.55	1.16	...	1.16	0.65	...	0.65
Suspense	(-2.89)	0.00	(-2.89)	(-2.63)	...	(-2.63)	...	...	...
Foreign Travel Expenses	0.08	0.00	0.08	0.13	...	0.13	2.19	...	2.19
Royalty	0.96	0.00	0.96	...	...	...	...	...	...
Writes off and Losses	0.01	0.00	0.01	0.19	...	0.19	0.04	...	0.04
Overtime Allowance	0.02	0.00	0.02	0.05	...	0.05	0.04	...	0.04
Transfer to Reserve Funds and Deposit Accounts -NDRF	351.43	0.00	351.43	657.03	...	657.03	570.91	...	570.91
Deduct – Recoveries	(-8,290.35)	(-845.30)	(-9,135.65)	(-3,271.80)	(-224.44)	(-3,496.24)	(-5,941.59)	(-91.83)	(-6,033.42)
Inter Account Transfers	(-10,687.39)	(-404.16)	(-11,091.55)	(-8,546.17)	(-266.54)	(-8,812.71)	(-7,421.14)	(-386.08)	(-7,807.22)
Amount to be met from SSA Funds on Staff Component Total	(-0.08)	0.00	(-0.08)	(-0.02)	...	(-0.02)	(-0.32)	...	(-0.32)
Amount to be met from RMSA Funds on Staff Component Total	(-0.19)	0.00	(-0.19)	...	...	...	...	...	...
TOTAL	1,59,163.31	16,372.71	1,75,536.02	1,52,676.62	18,975.03	1,60,563.08	1,37,474.78	12,242.08	1,49,716.86

Note: Grants-in-aid under Revenue Account includes expenditure of ₹11,597.93 crore (Salaries ₹9,242.15 crore, Wages ₹1.23 crore, Arrear Salaries ₹90.07 crore, Domestic Travel Expenses ₹58.13 crore, Office Expenses ₹72.09 crore, Publications ₹2.18 crore, Supplies and Materials ₹44.48 crore, Petrol, Oil and Lubricants ₹3.06 crore, Minor Works ₹50.01 crore, Professional Services ₹0.03 crore, Other Professional Services ₹1,543.12 crore, Other Contractual Services ₹189.85 crore,) incurred under Minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
A. Capital Account of General Services-							
4047	Capital Outlay on Other Fiscal Services	0.08	0.08	...	...	0.08	(-)100.00
4055	Capital Outlay on Police	149.94	1,172.22	...	268.55	1,440.77	79.10
4058	Capital Outlay on Stationery and Printing	0.47	2.02	...	...	1,030.80	...
4059	Capital Outlay on Public Works	43.23	6.16	...	48.77	2.02	(-)100.00
4070	Capital Outlay on Other Administrative Services	6,304.21	349.27	...	...	6.16	...
	Total- A	6,497.93	1,021.68	...	1,671.09	398.04	12.82
			9,888.23	...		1,021.68	...
			814.37	...		11,559.32	(-)73.49
			2,873.01	...		814.37	...
B. Capital Account of Social Services-							
(a) Capital Account of Education, Sports, Art and Culture-							
4202	Capital Outlay on Education, Sports, Art and Culture	3,416.54	5,356.16	...	3,175.65	8,531.81	(-)7.05
	Total- (a)	3,416.54	1,311.07	...	3,175.65	1,311.07	...
			5,356.16	...		8,531.81	(-)7.05
			1,311.07	...		1,311.07	...
(b) Capital Account of Health and Family Welfare-							
4210	Capital Outlay on Medical and Public Health	449.85	1,807.33	...	1,033.19	2,840.52	129.67
4211	Capital Outlay on Family Welfare	87.20	1,221.70	...	96.18	1,221.70	...
			178.04	...		274.22	10.30
	Total- (b)	537.05	56.84	...	1,129.37	56.84	...
			1,985.37	...		3,114.74	110.29
			1,278.54	...		1,278.54	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>							
4215	Capital Outlay on Water Supply and Sanitation	420.47	2,578.65 3,185.93	...	1,274.79	3,853.44 3,185.93	203.18 ...
4216	Capital Outlay on Housing	0.57	15.20 296.81	...	1.70	16.90 296.81	198.25 ...
4217	Capital Outlay on Urban Development	287.62	4,066.44 7.65	...	406.31	4,472.75 7.65	41.27 ...
	Total- (c)	708.66	6,660.29 3,490.39	...	1,682.80	8,343.09 3,490.39	137.46 ...
<i>(d) Capital Account of Information and Broadcasting-</i>							
4220	Capital Outlay on Information and Publicity	0.33	3.32 6.50	...	0.27	3.59 6.50	(-)18.18 ...
	Total- (d)	0.33	3.32 6.50	...	0.27	3.59 6.50	(-)18.18 ...
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>							
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	169.21	2,732.79 3,555.63	...	151.86	2,884.65 3,555.63	(-)10.25 ...
	Total- (e)	169.21	2,732.79 3,555.63	...	151.86	2,884.65 3,555.63	(-)10.25 ...
<i>(g) Capital Account of Social Welfare and Nutrition-</i>							
4235	Capital Outlay on Social Security and	20.83	399.83	...	21.79	421.62	4.61

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
	Welfare		311.85			311.85	...
	Total- (g)	20.83	399.83	...	21.79	421.62	4.61
	311.85					311.85	...
	(h) Capital Account of other Social Services-						
4250	Capital Outlay on other Social Services	352.94	2,311.12	...	204.13	2,515.25	(-)42.16
	Total- (h)	352.94	483.22	...	204.13	483.22	(-)42.16
	Total- B	5,205.56	19,448.88	...	6,365.87	25,814.75	22.29
	10,437.20					10,437.20	...
	C. Capital Account of Economic Services-						
	(a) Capital Account of Agriculture and Allied Activities-						
4401	Capital Outlay on Crop Husbandry	(-)58.28	217.68	...	184.54	402.22	(-)416.64
			59.07			59.07	...
4402	Capital Outlay on Soil and Water Conservation	1.92	10.11	...	...	10.11	(-)100.00
			0.01			0.01	...
4403	Capital Outlay on Animal Husbandry	9.69	203.80	...	19.26	223.06	98.76
			59.74			59.74	...
4404	Capital Outlay on Dairy Development	...	...	...	...	...	...
			69.60			69.60	...
4405	Capital Outlay on Fisheries	42.00	103.70	...	4.67	108.37	(-)88.88
			60.97			60.97	...
4406	Capital Outlay on Forestry and Wild Life	9.49	127.87	...	22.47	150.34	136.78
			113.12			113.12	...
4408	Capital Outlay on Food Storage and	...	...	...	...	...	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
	Warehousing		9.19			9.19	...
4415	Capital Outlay on Agricultural Research and Education	11.32	314.09	...	29.32	343.41	159.01
4416	Investments in Agricultural Financial Institutions	...	1.00	...	...	1.00	...
4425	Capital Outlay on Co-operation	25.49	...	...	340.85	...	1,237.19
4435	Capital Outlay on other Agricultural Programmes	12.50	325.19	...	...	325.19	...
			8.87	...	...	8.87	(-)100.00
	Total- (a)	54.13	51.11	...	601.11	51.11	...
			1,017.96	...	1,619.07	1,619.07	1,010.49
			773.00	...	773.00	773.00	...
	(b) Capital Account of Rural Development-						
4515	Capital Outlay on other Rural Development Programmes	1,734.69	4,300.70	...	699.26	4,999.96	(-)59.69
	Total- (b)	1,734.69	1,852.76	...	699.26	1,852.76	...
			4,300.70	...	699.26	4,999.96	(-)59.69
			1,852.76	...	1,852.76	1,852.76	...
	(d) Capital Account of Irrigation and Flood Control-						
4700	Capital Outlay on Major Irrigation	3,587.48	41,915.29	...	5,401.64	47,316.93	50.57
4701	Capital Outlay on Medium Irrigation	71.36	87,707.45	...	48.63	87,707.45	...
			558.84	...	326.60	607.47	(-)31.85
4702	Capital Outlay on Minor Irrigation	310.85	4,868.00	...	0.70	4,868.00	...
			8,305.29	...	139.24	8,631.89	5.07
4705	Capital Outlay on Command Area Development	0.81	9,547.74	...	2.06	9,547.74	...
			1.36	...	238.99	2.06	(-)13.58
4711	Capital Outlay on Flood Control Projects	53.17	1,355.39	...	139.24	238.99	...
			2,641.02	...	58,052.98	1,494.63	161.88
	Total- (d)	4,023.67	1,05,003.20	...	5,916.81	2,641.02	...
			52,136.17	...	58,052.98	58,052.98	47.05
			1,05,003.20	...	1,05,003.20	1,05,003.20	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
(e)	Capital Account of Energy-						
4801	Capital Outlay on Power Projects	1.47	108.06 5,327.94	...	0.80	108.86 5,327.94	(-)45.58 ...
4810	Capital Outlay on New and Renewable Energy	...	... 0.59	...	...	... 0.59	......
	Total- (e)	1.47	108.06 5,328.53	...	0.80	108.86 5,328.53	(-)45.58 ...
(f)	Capital Account of Industry and Minerals-						
4851	Capital Outlay on Village and Small Industries	46.17	183.24 75.81	...	...	183.24 75.81	(-)100.00 ...
4852	Capital Outlay on Iron and Steel Industries	...	... 4.73	...	...	... 4.73	......
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	... 0.18 891.27	...	...	... 0.18 891.27	.........
4854	Capital Outlay on Cement & Non-metallic Mineral Industries	...	... 0.22	...	...	... 0.22	......
4855	Capital Outlay on Fertilizer Industries	...	... 27.46	...	...	... 27.46	......
4858	Capital Outlay on Engineering Industries	...	... 37.42	...	...	... 37.42	......
4859	Capital Outlay on Telecommunications and Electronic Industries	...	... 12.88	...	...	... 12.88	......
4860	Capital Outlay on Consumer Industries	...	... 60.28 348.20	...	...	... 60.28 348.20	.........
4875	Capital Outlay on other Industries	434.66	1,447.54 601.45	...	(-)122.68	1,324.86 601.45	(-)128.22 ...
4885	Other Capital Outlay on Industries and	...	......	...	...	......	......

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
	Minerals		71.68			71.68	...
	Total- (f)	480.83	1,691.24	...	(-)122.68	1,568.56	(-)125.51
			2,071.12			2,071.12	...
	(g) Capital Account of Transport-						
5051	Capital Outlay on Ports and Light Houses	2.36	42.28	...	0.39	42.67	(-)83.47
5053	Capital Outlay on Civil Aviation	25.77	865.91	...	35.19	865.91	...
			196.59	...		231.78	36.55
			72.24			72.24	...
5054	Capital Outlay on Roads and Bridges	738.09	8,510.35	...	419.31	8,929.66	(-)43.19
5055	Capital Outlay on Road Transport	...	17,182.89	...	...	17,182.89	...
			182.84	...		182.84	...
5056	Capital Outlay on Inland Water Transport	...	7.81	...	...	7.81	...
	Total- (g)	766.22	8,749.22	...	454.89	9,204.11	(-)40.63
			18,311.69			18,311.69	...
	(i) Capital Account of General Economic Services-						
5452	Capital Outlay on Tourism	9.42	103.83	...	77.01	180.84	717.52
			23.35			23.35	...
5453	Capital Outlay on Foreign Trade and Export Promotion	...	13.00	...	...	13.00	...
5465	Investments in General Financial & Trading Institutions	...	4.13	...	...	4.13	...
			28.96			28.96	...
5475	Capital Outlay on other General Economic Services	201.11	1,547.70	...	391.23	1,938.93	94.54
			4,633.85			4,633.85	...
	Total- (j)	210.53	1,655.66	...	468.24	2,123.90	122.41
			4,699.16			4,699.16	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Andhra Pradesh	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
Total- C		7,271.54	69,659.01 1,38,039.46	...	8,018.43	77,677.44 1,38,039.46	10.27 ...
Total- Expenditure Capital Account		18,975.03	1,00,519.71 1,51,349.67	...	16,372.71	1,16,892.42 1,51,349.67	(-)13.71 ...

(₹ in Crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. During the year 2021-22, the Government of Andhra Pradesh invested ₹1,494.58 crore in Government Companies and ₹340.86 crore in Co-operative Institutions and Local Bodies, the total investment being ₹1,835.44 crore. Further details about investments are given in Statement No.19.
2. The expenditure under Capital Heads of account excludes the amount of investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹8,401.21 crore pending apportionment.
3. The major Increase in respect of the Capital Expenditure heads over previous year are as under:

Head of Account	Increase (₹ in Crore)	Reasons
A. Capital Account of General Services		
4055 Capital Outlay on Police	118.61	Increase in expenditure was mainly due to higher expenditure towards 'The Special Central Assistance (SCA) for the most LWE affected districts' and 'National Scheme for Modernization of Police and Other forces'
B. Capital Account of Social Services		
(b) Capital Account of Health and Family Welfare		
4210 Capital Outlay on Medical and Public Health	583.34	Increase in expenditure was mainly due to higher expenditure towards 'Medical Buildings (NAADU-NEDU)' and 'Upgradation of Andhra Pradesh Vaidya Vidhana Parishad Hospitals (NAADU-NEDU)'
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development		
4215 Capital Outlay on Water Supply and Sanitation	854.32	Increase in expenditure was mainly due to higher expenditure towards 'Urban Water Supply Scheme' and 'National Rural Drinking Water Programme (NRDWP)'
4217 Capital Outlay on Urban Development	118.69	Increase in expenditure was mainly due to higher expenditure towards 'AIIB (Asian Infrastructure Investment Bank) - Andhra Pradesh Urban Water Supply and Septage Management Improvement Project' and 'Infrastructure development works in Kadapa Municipal Corporation'

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

C. Capital Accounts of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401	Capital Outlay on Crop Husbandry	242.82	Increase in expenditure was mainly due to higher expenditure towards 'International Fund for Agriculture Development (IFAD) - Andhra Pradesh Drought Mitigation Project (APDMP)' and 'KfW Germany - Zero Based Natural Farming (ZBNF)'
4425	Capital Outlay on Co-operation	315.36	Increase in expenditure was mainly due to higher expenditure towards 'Investments for Assistance to Integrated Co-operative Development Projects (NCDC) Scheme' and 'AP State Co-Operative Bank Ltd (APCOB)'
(d) Capital Account of Irrigation and Flood Control			
4700	Capital Outlay on Major Irrigation	1,814.16	Increase in expenditure was mainly due to higher expenditure towards 'Dam and Appurtenant Works' and 'Resettlement and Rehabilitation'
(i) Capital Account of General Economic Services			
5475	Capital Outlay on other General Economic Services	190.12	Increase in expenditure was mainly due to higher expenditure towards 'Special Development Fund for welfare' and development activities and 'Andhra Pradesh Fibre Grid'

4. The above Increase was partly offset by decrease under:

	Head of Account	Decrease (₹ in Crore)	Reasons
A. Capital Account of General Services			
4070	Capital Outlay on other Administrative Services	4,633.12	Decrease in Expenditure was due to lower expenditure towards 'YSR Gruha Vasathi'
B. Capital Account of Social Services			
(a) Capital Account of Education, Sports, Art and Culture			
4202	Capital Outlay on Education, Sports, Art and Culture	240.89	Decrease in Expenditure was due to lower expenditure towards 'NAADU NEDU – Infrastructure Facilities in Schools' and 'Construction of Stadia and Modernization of Sports facilities'

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

(h)	Capital Account of Other Social Services		
4250	Capital Outlay on other Social Services	148.81	Decrease in Expenditure was due to lower expenditure towards 'Resilient Electric Network by APEPDCCL' and 'Capacity Augmentation for Disaster Risk Management (PMU) under APDRP'
C.	Capital Accounts of Economic Services		
(b)	Capital Account of Rural Development		
4515	Capital Outlay on other Rural Development Programmes	1,035.43	Decrease in Expenditure was due to lower expenditure towards 'AIIB (Asian Infrastructure Investment Bank) - Andhra Pradesh Rural Road Project' and 'Construction of Panchayat Raj Roads under PMGSY'
(f)	Capital Account of Industry and Minerals		
4875	Capital Outlay on other Industries	557.34	Decrease in Expenditure was due to lower expenditure towards Visakhapatnam-Chennai Industrial Corridor Development Program - APIIC Component' and 'Visakhapatnam-Chennai Industrial Corridor Development Program - APTRANSCO Component'
(g)	Capital Account of Transport		
5054	Capital Outlay on Roads and Bridges	318.78	Decrease in Expenditure was due to lower expenditure towards 'Core Network Roads (Works)' and 'Construction and Development of Road Works under RIDF'

NOTE:

This Statement is compiled based on the data available in the VLC System

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities⁽¹⁾

(Figures in bold represent balances yet to be apportioned and retained in Andhra Pradesh)

Nature of Borrowings	Balance as on 01 April 2021	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+)/Decrease(-) Amount	Per cent	As a per cent of Total Liabilities
	(₹ in crore)							
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	2,29,317.59	...	46,443.00	10,339.62	2,65,420.97	36,103.88	15.74	71.44
WMA from the RBI	...	...	1,06,325.66	1,06,325.66	...	...	...	...
Bonds	9,756.07	...	...	...	9,756.07	...	...	2.62
Loans from Financial Institutions	6,961.08	...	1,945.52	1,001.04	7,905.56	944.48	13.57	2.13
Special Securities issued to National Small Savings Fund	(-6.97^(y))	...	...	1,172.95	8,985.42	(-),1,172.95	(-),11.55	2.42
Other Loans	(-),9.51	...	...	12.52	(-),22.03	(-),12.52	131.65	...
	(-),88.20^(y)	...	...	...	(-),88.20	...	...	...
6004 Loans and Advances from the Central Government								
01 Non-Plan Loans	17.05	...	...	3.00	14.05	(-),3.00	(-),17.60	...
	1.75	...	...	...	1.75	...	...	...
02 Loans for State Plan Schemes	4,609.56	...	...	1,391.28	3,218.28	(-),1,391.28	(-),30.18	0.86
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
	3.59	...	...	...	3.59	...	...	...

(1) Detailed account is given in Statement No 17.

(y) Minus balance is due to un-apportionment of Opening balance between Andhra Pradesh and Telangana.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities (Figures in bold represent balances yet to be apportioned and retained in Andhra Pradesh)							
Nature of Borrowings	Balance as on 01 April 2021	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+)/Decrease(-) Amount	Per cent Total Liabilities
	(₹ in crore)						
04	...	...	...	...	...	...	...
07	...	...	...	...	...	...	...
	8.74				8.74		
09	9,530.32	...	4,895.71	0.00	14,426.03	4,895.71	51.37
							3.88
	2,70,340.53	...	1,59,609.89	1,20,246.07	3,09,704.35	39,363.82	14.56
	(-81.09)				(-81.09)		83.36
B. Other Liabilities							
Public Accounts							
Small Savings Provident Funds etc.	23,275.97	...	7,906.71	4,192.43	26,990.25	3,714.28	15.96
		
Reserve Funds Bearing interest	1,685.18	...	1,958.26	1,014.27	2,629.17	943.99	56.02
		
Reserve Funds not bearing interest	2,002.31	...	1,231.12	1,245.09	1,988.34	(-13.97)	(-0.70)
		
Deposits bearing interest	505.88	...	2,507.31	2,593.25	419.94	(-85.94)	(-16.99)
	201.93				201.93		
Deposits not bearing interest	48,324.46	...	98,989.14	1,15,381.63	31,931.97	(-16,392.49)	(-33.92)
	4,301.75				4,301.75		
Total Other Liabilities (B)	75,793.80	...	1,12,592.54	1,24,426.67	63,959.67	(-11,834.13)	(-15.61)
	4,503.68				4,503.68		17.21
Total Public Debt & Other Liabilities(A+B)	3,46,134.33	...	2,72,202.43	2,44,672.75	3,73,664.02	27,529.69	7.95
	4,422.59				4,422.59		

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

(a) As per the Statement of Fiscal Policy laid on the table of Andhra Pradesh State Legislature in March 2022. A-Fiscal Indicators-Rolling Targets, the outstanding total liabilities (excluding Government Guarantees) shall not exceed 35.6 per cent of the GSDP, as fixed for the financial year 2021-22. The total liability⁽¹⁾ as percentage to GSDP (₹12,01,736 crore) during 2021-22 is 31.00 per cent.

(b) Loans given by the Government of India to the Composite Madras State and outstanding on 30 September 1953 are allocable between the Governments of Tamil Nadu and Andhra Pradesh in the ratio of Capital Expenditure in the respective areas. Similarly, loans from the Government of India to the former Hyderabad State outstanding on 31 October 1956 are allocable among the successor States in the same manner. Pending determination of the Capital Expenditure in the different areas, the liability for these debts has been provisionally allocated among the different States in the ratio of population of the respective States.

(c) **Internal Debt:** This includes market loans which are long-term loans (having a currency of more than 12 months) raised in the open market. As on 31 March 2022, fifty three loans totalling ₹46,443.00 crore bearing interest varying from 6.78 per cent to 7.48 per cent redeemable in the years between 2034 and 2042 were raised at par. Out of the seventeen redeemable Andhra Pradesh State Development Loans in 2021-22, repayment of fifteen Market Loans viz., 6.63 per cent to 9.25 per cent were made during 2021-22 to the extent of ₹10,339.60 crore. Further, one unclaimed Market Loan (11% APSDL 2001) amounting to ₹ 0.02 crore under Market Loans not bearing interest was written-off during the year.

Full particulars of outstanding loans are given in Statement No.17 of this compilation.

1. **AMORTISATION ARRANGEMENTS:** In conformity with the Twelfth Finance Commission recommendations, Government of Andhra Pradesh is operating Consolidated Sinking Fund(CSF) since 1999-2000 onwards as per the guidelines issued by the M/o. Finance and RBI Nagpur from time to time.

(1) Excludes an amount of ₹5,583.19 crore towards Back to Back loans to States in lieu GST Compensation shortfall(6004-09-101-04) which is being serviced by the GoI.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Sinking Funds: The Government made appropriate annual contribution to the Sinking funds upto 1973-74 for amortization of Open Market Loans. The contributions to these Sinking Funds were discontinued from the year 1974-75 and the liability was being met directly from the Budget of the respective years. The Government, as per the decision taken in the conference of the Finance Secretaries of the State Governments, organized by the Reserve Bank of India in January 1999, has decided to contribute to the fund an amount equivalent to one *per cent* of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.

The above scheme has been revised and modified vide G.O.Ms.No.24, dt.23-01-2008 in supersession of the earlier order issued by Finance Department vide G.O.Ms.No.80, dt.16-06-1999. The revised Consolidated Sinking Fund contribution is to be made at the rate of 0.50 *per cent* of the outstanding liabilities at the end of previous year. As per revised guidelines issued by the RBI outstanding liabilities are defined to comprise Internal Debt and Public Account liabilities of the State Government.

The balances in the Fund at the commencement of 01 April 2021 and to the end of 31 March 2022 are shown below:

<u>Sinking Fund</u>			
Balance allocated to Andhra Pradesh	Opening Balance as on 01 April 2021	Additions during the year	Closing Balance as on 31 March 2022 (₹ in Crore)
...	8,988.52	723.72	9,687.52

An amount of ₹9,630.39 crore was invested from the balance of ₹9,687.52 crore at the credit of Sinking Funds.

Towards amortization arrangement for the loans taken from Life Insurance Corporation of India, no amount was set apart during the year 2021-22. The total balance in the Sinking Fund for the purpose at the end of the year was ₹1.00 crore.

2. Loans from Government of India: The details of loans obtained from the Government of India are given in Statement No.17. An amount of ₹14,426.03 crore towards back to back loans were received as on 31 March 2022 for State Plan Schemes.

3. Other Loans: The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹17,544.43 crore as on 31 March 2022. The details of these loans are given in Statement No.17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. Small Savings, Provident Funds, etc.: This includes balances under Investments of National Small Savings Fund, Provident Fund of Government Servants and balance in certain other funds. Particulars of outstanding balances are given in Statement No.17. Small Savings collected from a State are given back 50% to the State Governments as loans against which they are required to issue special securities in favour of NSSF. The details are as hereunder:

Receipt from GOI M/o. Finance, D/o. Economic Affairs:	₹ 0.00 crore
Investment by RBI in Special Securities:	₹ 1,172.95 crore
Interest on NSSF:	₹ 976.42 crore

(ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds and also certain deposits to the extent they have not been invested but are merged with General Cash Balance of Government also constitute liabilities of the State Government. Such liability at the end of 31 March 2022 was ₹36,969.42 crore (Apportioned) and ₹4,503.68 crore (Un-apportioned) as shown below. Further details are given in Statement Nos.21 and 22.

Nature of Obligation	Balance allocated to Andhra Pradesh	Balance on 01 April 2021	Receipts during the year	Repayments during the year	Balance on 31 March 2022
(i)					(₹ in crore)
Interest bearing obligations such as:					
(a) Depreciation Reserve Funds of Government Commercial undertakings, etc.	...	1,685.18	1,958.26	1,014.27	2,629.17
(b) Other Obligations	...	505.88	2,507.31	2,593.25	419.94
		201.93			201.93
(ii) Non-Interest bearing obligations such as Deposits other than Earmarked funds etc.	...	50,326.77	1,00,220.26	1,16,626.72	33,920.31
		4,301.75			4,301.75
Total	...	52,517.83	1,04,685.83	1,20,234.24	36,969.42
		4,503.68			4,503.68

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(iii) Service of Debt

Interest on Debt and Other Obligations: The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 2021-22 are shown below:

	2021-22	2020-21 (₹ in Crore)
(i) Gross Debt and other obligations outstanding at the end of the year		
(a) Public Debt and Small Savings, Provident Funds, etc.	3,36,613.51	2,93,535.41
(b) On other obligations	41,473.10	57,021.51
Total(i)	3,78,086.61	3,50,556.92
(ii) Interest paid by Government		
(a) On Public Debt and Small Savings, Provident Funds, etc.	22,163.28	20,013.93
(b) On Other obligations	1.90	3.90
Total(ii)	22,165.18	20,017.83
(iii) Deduct		
(a) Interest received on Loans and Advances given by Government	6.38	12.41
(b) Interest realized on Investment of cash balances	(-)1.17 ¹	3.61
Total(iii)	5.21	16.02
(iv) Net Interest charged	22,159.97	20,001.81
(v) Percentage of Gross Interest (item(ii)) to total revenue receipts	14.72	17.09
(vi) Percentage of net interest (item (iv)) to total revenue receipts	14.71	17.08

In addition to other receipts and adjustments, an amount of ₹15.25 crore was received towards interest. Even after taking into account these receipts, there would still be a net burden of interest of ₹22,144.72 crore on Revenue (which works out to 14.71 per cent of the total revenue receipts).

The Government also received during the year ₹5.73 crore as Dividend on investments in Commercial undertakings etc.

	(iv) Appropriation for Reduction or Avoidance of Debt (₹ in crore)	
	2021-22	2020-21
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	--Nil--	--Nil--

¹ Minus interest is due to Rediscounting of Treasury Bills in advance.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section1: Summary of Loans and Advances: Loanee group wise

(Figures in bold represent balances un-apportioned and retained in Andhra Pradesh)

(₹ in crore)

Loanee Groups ⁽¹⁾	Balance as on 01 April 2021 (#)	Balance allocated to Andhra Pradesh during the year	Disbursements during the year	Repayments during the year	Irrecoverable loans and advances Written off	Balance as on 31 March 2022	Net Increase(+)/ Decrease(-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Statutory Corporations/Govt. companies	638.86		1,908.25	1,015.73	...	1,531.38	892.51	...
Universities/Academic Institutions	7,628.83		...	...	...	7,628.83	...	...
Panchayati Raj Institutions	19.28		...	...	...	19.28	...	...
Municipalities/Municipal Councils/Municipal Corporations	46.32		151.37	...	...	46.32	...	...
Urban Development Authorities	937.76		...	...	...	1,089.13	151.37	89.09
Housing Boards	144.86		...	...	...	144.86	...	...
State Housing Corporation	1,606.85		...	...	...	1,606.85	...	152.65
Co-operative Societies/Co-operative Corporations/ Banks	3,664.05		...	...	...	3,664.05	...	...
Loans to Government Servants	...		...	...	...	...	...	...
Others	34.12		...	...	...	34.12	...	...
Total - F- Loans and Advances	644.83		...	1,000.00	...	(-)355.17^a	(-)1,000.00	...
	11,636.04		62.65	3.48	...	11,636.04	...	...
	420.63		15.78	31.58	0.01	479.80	59.16	39.63
	1,273.40		...	59.40	...	1,273.40	...	...
	(-)3.84^a		2,138.05	2,110.19	0.01	(-)19.65^a	(-)15.81	...
	400.07		...	...	...	400.07	...	...
	1,076.64		...	...	...	1,017.24	(-)59.40	96.63
	3,252.71		...	...	...	3,252.71	...	...
	5,321.73		...	...	...	5,349.58	27.83	305.09
	28,099.68		...	...	...	28,099.68	...	...

⁽¹⁾ For details please refer to Statement No. 18.

^(*) Interest is computed considering column [(2+3) – (5+6)] x 9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest are recovered through pay bills.

^(#) Individual balances of loanee entity groups as on 01.04.2021 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

^a Minus balance is due to un-apportionment of Opening Balance between Andhra Pradesh and Telangana.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

Sl.No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest

(₹ in crore)

Note: Information for the above Table may be treated as 'NIL'

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 2: Summary of Loans and Advances: Sector wise
(Figures in bold represent balances un-appportioned and retained in Andhra Pradesh)

Sector	Balance as on 01 April 2021	Balance allocated to Andhra Pradesh during the year	Disbursements during the year	Repayments during the year	Irrecoverable loans and advances Written off	Balance as on 31 March 2022	Net increase(+)/ Decrease (-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. General Services								
(i) Pension and Miscellaneous General Services								
Pension and Miscellaneous General Services	35.80		1,000.00	1,000.00	...	35.80	...	...
	0.65					0.65	...	...
Total - Pension and Miscellaneous Services	35.80		1,000.00	1,000.00	...	35.80	...	...
	0.65					0.65	...	...
Total - A - General Services	35.80		1,000.00	1,000.00	...	35.80	...	...
	0.65					0.65	...	...
B. Social Services								
Education Sports Art and Culture	...		...	...	...	...	...	...
	228.51					228.51	...	...
Health and Family Welfare	37.88		...	...	...	37.88	...	3.60
	562.16					562.16	...	...
Water Supply, Sanitation, Housing & Urban Development	2,643.66		151.37	1,056.39	...	1,738.64	(-905.02)	150.79
	20,372.49					20,372.49	...	...
Information and Broadcasting	...		...	...	...	...	...	...
	44.36					44.36	...	...
Social Welfare and Nutrition	(-1.60)^(*)		...	...	...	(-1.60) ^x	...	...
	1,056.90					1,056.90	...	...
Others ^b	...		...	...	...	...	...	...
	70.47					70.47	...	...

(*) Interest is computed considering column [(2+3) - (5+6)] x 9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest are recovered through pay bills. Minus balance is due to un-appportionment of Opening balance between Andhra Pradesh and Telangana

(x) The Sub-sector 'Social Welfare and Nutrition' erroneously noted as 'Welfare of SCs, STs, OBCs and Minorities' and Sub-sector 'Others' as 'Social Welfare and Nutrition' now corrected.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 2: Summary of Loans and Advances: Sector wise
(Figures in **bold** represent balances un-apportioned and retained in Andhra Pradesh)

Sector	Balance as on 01 April 2021 (2)	Balance allocated to Andhra Pradesh during the year (3)	Disbursements during the year (4)	Repayments during the year (5)	Irrecoverable loans and advances Written Off (6)	Balance as on 31 March 2022 (7)	Net increase(+) Decrease(-) (8)	Interest payment in arrears ^(*) (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total - B - Social Services	2,679.94		151.37	1,056.39	...	1,774.92	(-)905.02	154.24
	22,334.89					22,334.89	...	...
C. Economic Services								
Agriculture and Allied Services	107.37		62.70	6.54	...	163.53	56.16	9.58
Irrigation and Flood Control	...		...	...	...	...	...	...
Energy	712.43		688.66	15.73	...	1,385.36	672.93	66.19
Industry and Minerals	2,030.35		(-)0.05	(-)0.05	...	2,030.35	...	...
	352.27					352.27	0.00	33.47
Transport	1,437.76		172.81	...	...	1,610.57	172.81	136.58
General Economic Services	...		46.78	...	...	1,454.92	...	...
	22.44					...	...	...
Total - C - Economic Services	2,609.83		970.90	22.22	...	3,558.51	948.68	245.82
	5,354.58					5,354.58	...	...
D. Loans to Govt. Servants								
Loans to Government Servants	(-)3.84		15.78	31.58	0.01	(-)19.65	(-)15.81	...
	400.07					400.07	...	...
Total - D - Loans to Government Servants	(-)3.84 ^c		15.78	31.58	0.01	(-)19.65	(-)15.81	...
	400.07					400.07	...	...

(*) Interest is computed considering column [(2+3) - (5+6)] x 9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest are recovered through pay bills.

^c Minus balance is due to un-apportionment of Opening Balance between Andhra Pradesh and Telangana.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 2: Summary of Loans and Advances: Sector wise
(Figures in bold represent balances un-apportioned and retained in Andhra Pradesh)

Sector	Balance as on 01 April 2021 (2)	Balance allocated to Andhra Pradesh during the year (3)	Disbursements during the year (4)	Repayments during the year (5)	Irrecoverable loans and advances Written off (6)	Balance as on 31 March 2022 (7)	Net Increase(+)/ Decrease(-) (8)	Interest payment in arrears(♦) (9)
(1)								
E. Loans for Miscellaneous Purposes								
Loans for Miscellaneous purposes	...		...	...	...	...	...	...
Total – E - Loans for Miscellaneous purposes	9.49					9.49		
Total – F -Loans and Advances	5,321.73		2,138.05	2,110.19	0.01	5,349.58	27.85	305.49
	28,099.68					28,099.68		

(♦) Interest is computed considering column [(2+3) – (5+6)] x 9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest are recovered through pay bills.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3: Summary of repayments in arrears from Loanee Entities

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corpn.	13.25	24.58	37.83	2002	13.25
2.	A P BCs Co-op Finance Corpn.	14.78	27.40	42.18	2002	14.78
3.	A P Centre for Finance Systems and Services	36.00	14.68	50.68	2016	36.00
4.	A P Civil Supplies Corpn.	19.42	36.01	55.43	2002	19.42
5.	A P Co-op Bank	8.39	15.60	23.99	2002	8.39
6.	A P Co-op Central Agricultural Development Bank	232.35	444.19	676.54	2002	232.35
7.	A P Co-op Marketing Societies	2.22	4.11	6.33	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	17.07	26.28	2002	9.21
9.	A P Dairy Development Co-operative Fedn.	141.22	173.56	314.78	2002	171.43
10.	A P Fisheries Development Corpn.	0.03	0.05	0.08	2002	0.03
11.	A P Forest Development Corpn.	7.28	10.96	18.24	2002	7.28
12.	A P GENCO	629.91	1,340.96	1,970.87	2002	629.91
13.	A P Girijan Cooperative Corporation	16.19	13.93	30.12	2002	16.19
14.	A P Health Medical Housing and Infrastructure Development Corpn.	594.64	472.57	1,067.21	2002	594.64
15.	A P Heavy Machinery and Engineering Ltd	1.00	0.86	1.86	2002	1.00
16.	A P Housing Board	33.69	28.80	62.49	2002	33.69

^(*) Interest in arrears arrived at taking 9.5% as rate of interest uniformly though the same is not available in many cases.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3: Summary of repayments in arrears from Loanee Entities

Sl.No	Loanee-Entity	Amount of arrears as on 31March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
		Principal	Interest	Total		
1	2	3	4	5	6	7
17.	A P Industrial infrastructure Corpn.	278.61	204.12	482.73	2002	278.61
18.	A P Karshak Parishad	0.42	0.36	0.78	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	3.35	7.53	2009	4.18
20.	A P Markfed.	28.87	24.74	53.61	2002	28.87
21.	A P Rajiv Swagraha Corpn.	351.00	233.42	584.42	2013	351.00
22.	A P Revenue Association, Hyderabad	0.20	0.17	0.37	2002	0.20
23.	A P Scooters Limited	5.99	5.12	11.11	2002	5.99
24.	A P SCs Co-op Finance Corporation	228.21	184.51	412.72	2002	228.21
25.	A P Sheep and Goat Development Co-op Fedn	(-)2.43	2.24	(-)0.19	2002	(-)2.43
26.	A P State Construction Corporation	10.44	8.92	19.36	2002	10.44
27.	A P State Electricity Board	20.24	17.30	37.54	2002	20.24
28.	A P State Fibernet Limited	0.00	0.00	0.00	2022	46.78
29.	A P State Film Development Corpn.	44.36	37.92	82.28	2002	44.36
30.	A P State Finance Corpn.	12.93	11.05	23.98	2002	12.93
31.	A P State Housing Corpn.	4,354.45	4,043.22	8,397.67	2002	3,298.06
32.	A P State Housing NTR Programme	7,845.63	6,359.26	14,204.89	2007	7,845.63
33.	A P State Industrial Development Construction Corpn.	33.75	28.85	62.60	2002	33.75
34.	A P State Irrigation Development Corpn.	125.88	107.63	233.51	2002	125.88

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3: Summary of repayments in arrears from Loanee Entities							(₹ in crore)
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022	
		Principal	Interest	Total			
1	2	3	4	5	6	7	
35	A P State Meat & Poultry Development Corpn.	1.55	1.32	2.87	2002	1.55	
36	A P State Minorities Finance Corpn.	10.05	7.74	17.79	2011	10.05	
37	A P State Police Housing Corpn.	173.93	145.95	319.88	2002	173.93	
38	A P State Road Transport Corpn	2,200.80	1,479.46	3,680.26	2004	2,200.80	
39	A P State SCs and STs Co-op Housing Societies Fedn.	25.19	21.53	46.72	2002	25.19	
40	A P State Seeds Development Corpn.	194.92	166.65	361.57	2002	194.92	
41	A P State Small Scale Industries Development Corpn.	1.53	1.31	2.84	2002	1.53	
42	A P STs Co-op Finance Corpn.	0.12	0.09	0.21	2002	0.12	
43	A P Textiles Development Corpn.	0.43	0.36	0.79	2002	0.43	
44	A P TRANSCO	2,115.88	1,010.34	3,126.22	2002	2,788.81	
45	A P Tribal Development Corpn.	0.01	0.01	0.02	2002	0.01	
46	A P Urban Development and Housing Corpn.	12.63	10.79	23.42	2002	12.63	
47	A P Urban Finance & Infrastructure devpt. Corpn.	236.17	201.31	437.48	2002	236.17	
48	A P Vikalangua Co-op Corporation	3.09	2.64	5.73	2002	3.09	
49	Allwyn Auto Ltd	33.45	28.60	62.05	2002	33.45	
50	Allwyn Watches Ltd	39.39	33.66	73.05	2002	39.39	
51	Ananthapur Sheep Breeders Co-op Union	0.05	0.04	0.09	2002	0.05	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3 : Summary of repayments in arrears from Loanee Entities						
Sl.No	Loanee-Entity	Amount of arrears as on 31March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
		Principal	Interest	Total		
1	2	3	4	5	6	7
52	APCO	103.83	75.76	179.59	2002	103.83
53	APTSIDCO	20.00	7.60	27.60	..	20.00
54	APUIAML	5.00	1.90	6.90	..	5.00
55	Assistance for integrated co-operative development project(NCDC)	92.66	15.43	108.09	2020	92.23
56	Azamjahi Mills	1.24	1.06	2.30	2002	1.24
57	Bhagyanagar Urban Devpt Authority	0.71	0.60	1.31	2009	0.71
58	Bhogapuram International Airport(APADC)	180.57	43.32	223.89	2017	353.38
59	C R Rao Advanced Institute of Mathematics	3.50	2.91	6.41	2009	3.50
60	Chirala of Co-operative Spinning Mills	12.55	10.72	23.27	2003	12.55
61	Chittoor Dairy Cooperative Milk Producers Union	17.24	14.74	31.98	2002	17.24
62	Co-op Sugar factories	537.34	245.18	782.52	2002	537.34
63	Co-operative spinning mills	33.34	28.55	61.89	2002	33.34
64	Fishermen Co-operatives	14.04	12.04	26.08	2002	14.04
65	Girijan Cooperatives	1.02	0.86	1.88	2002	1.02
66	Guntakal Co-op spinning Mills	1.18	1.00	2.18	2002	1.18
67	Hyderabad Allwyn Ltd	51.23	43.80	95.03	2002	51.23
68	Hyderabad Chemicals and Fertilizers Ltd	5.80	4.95	10.75	2002	5.80

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
		Principal	Interest	Total		
69	Hyderabad Metro Devpt. Authority	3,848.93	3,050.31	6,899.24	2009	3,848.93
70	Hyderabad Metro Rail Ltd	1,283.00	975.38	2,258.38	2011	1,283.00
71	Hyderabad Metropolitan Water Supply & Sewerage Board	1,843.01	1,474.51	3,317.52	2002	1,843.01
72	Hyderabad Public School	12.56	10.73	23.29	2002	12.56
73	Integrated Cooperative Development Project	85.54	64.43	149.97	2003	85.54
74	ILTD Tobacco Growers	1.87	1.60	3.47	2002	1.87
75	JN Institute of Advanced Studies	1.75	1.49	3.24	2009	1.75
76	Kadapa Sheep Breeders Co-operative Union	1.00	0.89	1.89	2002	1.00
77	Krishni Engg./Krishi Foundry Ltd	0.07	0.43	0.50	2002	0.07
78	LIDCAP	6.88	5.88	12.76	2002	6.88
79	MADA	50.00	19.00	69.00	2002	50.00
80	Municipal Corporation of Hyderabad	4.36	3.72	8.08	2002	4.36
81	Municipal Corporations	158.79	48.91	207.70	2002	158.79
82	Municipalities	35.33	26.98	62.31	2002	35.33
83	Municipalities Hyderabad and surroundings	60.16	51.44	111.60	2002	60.16
84	Municipalities and Corporations	38.56	32.96	71.52	2002	38.56
85	Nagarjuna University	0.13	0.10	0.23	2002	0.13
86	National Scholarships Scheme	6.59	5.63	12.22	2002	6.59
87	Nizam Sugar Factory Ltd	10.78	9.21	19.99	2002	10.78
88	OILFED	1.00	0.86	1.86	2002	1.00

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3: Summary of repayments in arrears from Loanee Entities

Sl.No	Loanee-Entity	Amount of arrears as on 31March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022 (₹ in crore)
		Principal	Interest	Total		
1	2	3	4	5	6	7
89	Other Cooperatives	109.45	68.36	177.81	2002	109.45
90	Others	151.20	128.28	279.48	2002	151.20
91	PACS's for establishment of MPFCs with AIF scheme	0.00	0.00	0.00	2022	10.00
92	Panchayati Raj Institutions	46.43	39.69	86.12	2002	46.43
93	Public Sector Undertakings	31.07	26.56	57.63	2002	31.07
94	Rajahmundry Co-operative Spinning Mills	36.67	31.35	68.02	2002	36.67
95	RFC	13.77	11.77	25.54	2002	13.77
96	Sir Silk Mills	2.55	2.17	4.72	2009	2.55
97	Sports Authority of AP	209.23	175.93	385.16	2002	209.23
98	State Teachers Union, Hyderabad	0.10	0.08	0.18	2002	0.10
99	Textile Processing Co-op Society Ltd Hyderabad	1.81	1.54	3.35	2002	1.81
100	Tobacco Growers Co-op Union Limited	4.50	3.85	8.35	2002	4.50
101	Town Planning Trust	0.02	0.01	0.03	2002	0.02
102	TRICOR	20.04	17.55	37.59	2002	20.04
103	Vijayawada Airport	4.00	3.42	7.42	2002	4.00
104	Visakhapatnam Town Planning Trust	0.86	0.73	1.59	2002	0.86
105	Visakhapatnam Urban Development Authority	0.17	0.14	0.31	2002	0.17
106	Visakhapatnam Water Supply Scheme	10.70	9.14	19.84	2002	10.70
107	Voltas Ltd.	2.00	1.71	3.71	2002	2.00
108	Voluntary Retirement Scheme under various corporations/entities	98.56	84.59	183.15	2002	98.56
109	Weaker Section Housing Programme under NTR Programme	1,465.08	492.92	1,958.00	2002	1,465.08
110	Nellore Municipal Corp.for water supply and Drainage	422.65	106.08	528.73	2018	574.02

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years
2020-21 and 2021-22

Name of the Concern	2021-22			2020-21		
	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year
1. Statutory Corporations	3	0.50 ⁽¹⁾ 205.07	5.33	3	2.50 205.07	...
2. Rural Banks	1	26.96	...	1	26.96	...
3. Government Companies	62	1,737.71 ⁽¹⁾ 6,557.69	0.31	61	241.13 6,557.69	...
4. Other Joint Stock Cos & Partnerships	28	2.13 55.64	...	28	2.13 55.64	...
5. Co-op Institutions and Local Bodies	66	1,227.53 1,555.85	0.09	66	886.67 1,555.85	0.01
TOTAL⁽⁸⁾	160	2,967.87 8,401.21	5.73	159	1,132.43 8,401.21	0.01
(\$) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from						
CONSOLIDATED FUND						
	2,963.94			1,128.50		
	8,401.21			8,401.21		
EARMARKED FUND						
	3.93			3.93		
TOTAL	2,967.87			1,132.43		
	8,401.21			8,401.21		

Note:1. The investments shown in the Statement depict the cash transactions appearing in the Government Accounts and may vary with those reflected in the Report of the Comptroller & Auditor General of India (Commercial) due to various factors like conversion of loan to equity or vice-versa, capitalisation of grants given in kind subsequently, etc.

2. Figures in **Bold** represent Investments made in undivided State of Andhra Pradesh upto 01 June 2014 and remained un-appropriated.

3. This Statement is compiled based on the data available in the VLC System.

(1) Reduction/Augmentation to the extent of ₹2.00 crore in Investment figure is effected to rectify the wrong depiction of aforesaid amount under Andhra Pradesh State Financial Corporation, Hyderabad (Statutory Corporation) instead of Andhra Pradesh State Financial Services Corporation Limited (Government Companies) during 2020-21.

9.STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Sector (No.of Guarantees) (*)	Maximum Amount Guaranteed	Outstanding at the beginning of the year 2021-22	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2021-22 (&)	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power	33,648.76	26,418.49	1,250.00	451.08	...	...	27,217.41	241.00	65.40	...
Co-operatives	533.85	372.51	...	43.51	...	...	328.99	6.74	...	...
Agriculture (#)	40,728.00	29,649.78	3,851.00	577.43	...	...	32,923.35	788.56	...	...
Transport	9,712.53	5,955.21	1,177.00	393.24	...	...	6,738.97	110.00	...	...
State Financial Corporation	870.00	414.70	...	...	...	...	414.70	2.08	...	...
Water Supply, Sanitation, Housing & Urban Development	42,305.38	23,994.44	875.65	695.40	...	...	24,174.69	231.24	...	...
Communication	300.00	279.41	...	32.50	...	...	246.91	...	...	...
Industries	4,025.40	3,351.76	...	124.91	...	...	3,226.85	43.18	...	...
Other Institutions	25,000.00	18,500.00	4,700.00	468.75	...	...	22,731.25	500.00	...	...
TOTAL	1,57,123.92	1,08,936.30	11,853.65	2,786.82	...	...	1,18,003.12	1,922.80	65.40	...

Note: 1) The Statement is compiled based on the Budget Document of 2022-23(V/2) of Government of Andhra Pradesh.

2) Information pertaining to Columns 6 to 8 has not been provided by the State Government/Department.

(*) Details of no. of guarantees not received from State Government.

(&) Outstanding at the end of 31st December 2021 as provided by the Government of Andhra Pradesh.

(#) This sector includes the credit limit extended by the State Government to Andhra Pradesh Civil Supply Corporation of ₹5,000.00 crore, out of which ₹500.00 crore was availed as term loan by the Corporation vide G.O.Ms.No.15, CA,F&CS(CS-I) dept., dated:07/12/2021 read with letter of the VC&MD, APSCSCL, Vijayawada, Lr.No.Accis./CC/BOB/2021-22, dt.11/03/2022.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(f) Grants-in-aid paid in Cash

Grantee Institutions	Grants Released			Grants for Creation of Capital Assets	
	2021-22			2020-21	2021-22
	State Fund Expenditure	Central Assistance including CSS and CS	Total		
1. Panchayati Raj Institutions					
(i) Zilla Parishads	220.33	243.51	463.84	6,091.49	30.31
(ii) Panchayat Samities	651.45	243.78	895.23	3,684.44	...
(iii) Gram Panchayats	3,353.37	1,103.63	4,457.00	3,502.45	...
(iv) Others	...	...	...	...	...
2. Urban Local Bodies					
(i) Municipal Corporations	6,200.57	...	6,200.57	567.93	...
(ii) Municipalities/ Municipal Councils	1,179.18	1,021.45	2,200.63	2,020.38	0.52
(iii) Others	287.02	2,506.64	2,793.66	964.06	114.43
3. Public Sector Undertakings					
(i) Government Companies	1,043.97	...	1,043.97	1,483.05	402.00
(ii) Statutory Corporations	4,497.53	242.29	4,739.82	2,453.98	175.60
4. Autonomous Bodies					
(i) Universities	1,388.42	...	1,388.42	1,372.95	...
(ii) Development Authorities	2.39	3.58	5.97	11.74	...
(iii) Co-operative Institutions	10.74	...	10.74	980.92	...
(iv) Others	2,935.76	8.65	2,944.41	2,191.65	...
5. Non-Government Organisations					
	984.82	...	984.82	1,214.57	...
6. Others (not covered by items 1 to 5 above)	33,066.37	4,886.45	37,952.82	47,127.60	121.16
TOTAL^(S)	55,821.92	10,259.98	66,081.90	73,667.21	844.02
					508.77

Note: The State Government is yet to fully comply with Indian Government Accounting Standard-2, notified vide Gazette Notification No.S.O.1113(E) of Ministry of Finance (Department of Economic Affairs)(Budget Division) dated:19 May 2011.

(S) Comprises the expenditure classified under the dedicated object head "310 Grants-in-aid, 060 GIA Salaries, 900 DBT Grants-in-Aid" across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198 (except Major Head 2701).

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind^(*)

Grantee Institution		Total Value	
		2021-22	2020-21
		(₹ in Crore)	
1.	Panchayati Raj Institutions		
(i)	Zilla Parishads		
(ii)	Panchayat Samities		
(iii)	Gram Panchayats		
2.	Urban Local Bodies		
(i)	Municipal Corporations		
(ii)	Municipalities/ Municipal Councils		
(iii)	Others		
3.	Public Sector Undertakings		
(i)	Government Companies		
(ii)	Statutory Corporations		
4.	Autonomous Bodies		
(i)	Universities		
(ii)	Development Authorities		
(iii)	Co-operative Institutions		
(iv)	Others		
5.	Non-Government Organisations		
	TOTAL		

(*) Information not received from the State Government / Department.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			Actuals		
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	22,307.79	1,36,855.52	1,59,163.31	20,126.03	1,32,550.59	1,52,676.62
Expenditure Heads (Capital Account)	143.94	16,228.77	16,372.71	13.56	18,961.47	18,975.03
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	1,20,246.07	2,138.05	1,22,384.12	1,18,274.32	1,715.11	1,19,989.43
TOTAL	1,42,697.80	1,55,222.34	2,97,920.14	1,38,413.91	1,53,227.17	2,91,641.08
(a) The figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	1,18,851.79	...	1,18,851.79	1,16,940.05	...	1,16,940.05
Loans & Advances from the Central Govt.	1,394.28	...	1,394.28	1,334.27	...	1,334.27
F. Loans and Advances^(*)						
Loans for General Services	...	1,000.00	1,000.00	...	1,000.00	1,000.00
Loans for Social Services	...	151.37	151.37	...	152.72	152.72
Loans for Economic Services	...	970.90	970.90	...	531.12	531.12
Loans to Government Servants, etc.	...	15.78	15.78	...	31.27	31.27
Loans for Miscellaneous Purposes	...	...	...	...	...	...
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...

(*) A more detailed account is given in Statement No.18 at pages 427 to 464.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2020-21 and 2021-22 is as under:-

Percentage of total expenditure		
Year	Charged	Voted
2021-22	47.90	52.10
2020-21	47.46	52.54

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

(Figures in **bold** represents unapportioned amount)

Heads	On 01 April 2021	Amount allocated to Andhra Pradesh	During the year 2021-22	On 31 March 2022
(₹ in Crore)				
Capital and Other Expenditure-				
Capital Expenditure-				
Public Works	349.27	...	48.77	398.04
	1,021.67			1,021.67
Other General Services	11,062.55	...	1,939.64	13,002.19
	1,851.34			1,851.34
Education, Sports, Art & Culture	5,356.16	...	3,175.65	8,531.81
	1,311.07			1,311.07
Health and Family Welfare	1,985.37	...	1,129.37	3,114.74
	1,278.54			1,278.54
Water Supply, Sanitation, Housing and Urban Development	6,660.30	...	1,682.80	8,343.10
	3,490.39			3,490.39
Information and Broadcasting	3.32	...	0.27	3.59
	6.50			6.50
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,732.79	...	151.86	2,884.65
	3,555.63			3,555.63
Social Welfare and Nutrition	399.83	...	21.79	421.62
	311.85			311.85
Other Social Services	2,311.12	...	204.13	2,515.25
	483.22			483.22
Agriculture and Allied Activities	1,017.81	...	601.11	1,618.92
	773.00			773.00
Rural Development	4,300.70	...	699.26	4,999.96
	1,852.76			1,852.76
Irrigation and Flood Control	52,136.18	...	5,916.81	58,052.99
	1,05,003.19			1,05,003.19
Energy	108.06	...	0.80	108.86
	5,328.53			5,328.53
Industry and Minerals	1,691.24	...	(-)122.68	1,568.56
	2,071.12			2,071.12
Transport	8,749.36	...	454.89	9,204.25
	18,311.70			18,311.70
General Economic Services	1,655.66	...	468.24	2,123.90
	4,699.16			4,699.16
Total- Capital Expenditure	1,00,519.72	...	16,372.71	1,16,892.43
	1,51,349.67			1,51,349.67
Loans and Advances-				
Miscellaneous General Services	35.80	...	...	35.80
	0.65			0.65
Education, Sports, Art & Culture	...	...	...	...
	228.51			228.51
Health and Family Welfare	37.88	...	...	37.88
	562.16			562.16
Water Supply, Sanitation, Housing and	2,643.66	...	(-)905.02	1,738.64

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

(Figures in **bold** represents unapportioned amount)

Heads	On 01 April 2021	Amount allocated to Andhra Pradesh	During the year 2021-22	On 31 March 2022
				(₹ in Crore)
Urban Development	20,372.49			20,372.49
Information and Broadcasting	...	...	...	...
	44.36			44.36
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)1.60	...	...	(-)1.60
Social Welfare and Nutrition	1,056.90			1,056.90

	70.47			70.47
Agriculture and Allied Activities	107.36	...	56.16	163.52
	820.99			820.99
Irrigation and Flood Control	...	...	...	...
	163.35			163.35
Energy	712.43	...	672.93	1,385.36
	2,030.35			2,030.35
Industry and Minerals	352.26	...	...	352.26
	862.53			862.53
Transport	1,437.77	...	172.81	1,610.58
	1,454.92			1,454.92
General Economic Services	...	...	46.78	46.78
	22.44			22.44
Loans to Government Servants etc.	(-)3.83	...	(-)15.81	(-)19.64
	400.07			400.07
Miscellaneous Loans	...	...		...
	9.49			9.49
Total- Loans and Advances	5,321.73	...	27.85	5,349.58
	28,099.68			28,099.68
Transfer to Contingency Fund	... ⁽¹⁾

Total- Capital and Other Expenditure	1,05,841.45	...	16,400.56	1,22,242.01
	1,79,449.35			1,79,449.35
Deduct-				
i) Contribution from Contingency Fund	...	...	...	...

ii) Contribution from Miscellaneous Capital Receipts	...	...	(-)1.18 ⁽²⁾	(-)1.18
	8,455.98			8,455.98
iii) Contribution from Development Funds, Reserve Funds etc.	...	...	...	...

Net-Capital and Other Expenditure	1,05,841.45	...	16,401.74	1,22,243.19
	1,70,993.37			1,70,993.37

(1) The amount deleted as transfer to Contingency Fund closed to Government Account and shown under reconciliation.

(2) The amount pertains to "Refund of Revenue" in view of cancellation of land allotment to Nellore District NGO's Mutually Aided House Building Society Limited vide GO.Ms.No.1602, Revenue(Assn-II) Department Dated. 09/08/2011.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

(Figures in **bold** represents unapportioned amount)

Heads	On 01 April 2021	Amount allocated to Andhra Pradesh	During the year 2021-22	On 31 March 2022
(₹ in Crore)				
PRINCIPAL SOURCES OF FUNDS-				
Debt-				
Internal Debt of the State Government	2,56,183.60	...	35,862.39	2,92,045.99
	(-95.17)			(-95.17)
Loans and Advances from the Central Government	14,156.93	...	3,501.43	17,658.36
	14.08			14.08
Small Savings, Provident Funds, etc.	23,275.97	...	3,714.28	26,990.25

Total- Debt	2,93,616.50	...	43,078.10	3,36,694.60
	(-81.09)			(-81.09)
Other Receipts-				
Contingency Fund	50.00	...	(-)1.15	48.85

Reserve Funds	13,499.02	...	1,699.04	15,198.06

Net Balances under Deposits	48,830.34	...	(-)16,478.43	32,351.91
	4,503.68			4,503.68
Civil Advances	(-)0.89	...	...	(-)0.89
	(-29.63)			(-29.63)
Suspense less Cash Balance Investment Account	1,748.53	...	(-)2,473.54	(-)725.01
	(-238.00)			(-238.00)
Remittances	(-)309.06	...	(-)3.95	(-)313.01
	(-310.23)			(-310.23)
Total- Other Receipts	63,817.94	...	(-)17,258.03	46,559.91
	3,925.82			3,925.82
Total- Debt and Other Receipts	3,57,434.44	...	25,820.07	3,83,254.51
	3,844.73			3,844.73
Deduct-				
i) Cash Balance	(-)68.69	...	38.31	(-)30.38

ii) Investments	9,811.53	...	769.02	10,580.55

Total	3,47,691.60	...	25,012.74	3,72,704.34
	3,844.73			3,844.73
Deduct: Revenue Deficit/ Add: Revenue Surplus			(-)8,611.00	
Add: Amount closed to Government Account			...	
Deduct: Inter State Suspense			...	
Net Provision of Funds			16,401.74	
Progressive Net Capital and Other Expenditure			2,93,236.56	

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

(Figures in **bold** represents unapportioned amount)

Heads	On 01 April 2021	Amount allocated to Andhra Pradesh	During the year 2021-22	On 31 March 2022
				(₹ in Crore)
Progressive Principal Sources of funds			3,76,549.07	
Difference			<u>(-)83,312.51⁽¹⁾</u>	
The difference of ₹(-) 83,312.51 crore is explained below:				
Cumulative Revenue Deficit to the end of 31 March 2022			(-)1,38,951.28	
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2022			(-)1,11,225.54	
Cumulative Inter State Settlement to end of 31 March 2022			(-)231.83	
Net Difference of Application of funds and Sources of Funds(Un apportioned to the end of 31 March 2022)			1,67,148.64	
Amount Closed to Government Accounts			(-)49.60	
Proforma correction to Cash Balance in the year 2020-21			(-)2.90	
Total			<u>(-)83,312.51</u>	

(1) This amount differs with Statement No.1 on account of contribution from Miscellaneous Capital Receipts of ₹(-)8,455.98 crore and Capital Receipts of ₹(-)1.18 crore.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2022
(Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance (₹ in Crore)
		Consolidated Fund	
3,43,099.81	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	3,09,704.35
5,349.58	F	Loans and Advances	(-81.09)
28,099.68			...
		Contingency Fund	
		Contingency Fund	48.85
		Public Account	
	I	Small Savings Provident Funds etc	26,990.25
	J	Reserve Funds	
...		(i) Reserve Funds Bearing Interest	2,629.17
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	12,568.88
10,580.54		Investments	...

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2022
(Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

Debit balance	Sector of the General Account	Name of Account	Credit balance (₹ in Crore)
	K	Deposits and Advances	
...		(i) Deposits Bearing Interest	419.94
			201.93
...		(ii) Deposits not Bearing Interest	31,931.97
0.89		(iii) Advances	4,301.75
29.63			...
	L	Suspense and Miscellaneous	
...		Investments	...
...			...
725.01		Other Items (Net)	...
238.00			...
313.01	M	Remittances	...
310.23			...
...	N	Cash Balance	30.38
3,88,746.38		TOTAL	3,88,746.38

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Government Account: Under the system of book-keeping followed in Government accounts the amount booked under Revenue, Capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings Provident Funds, Reserve Funds, Deposits and Advances Suspense and Miscellaneous (Other than Miscellaneous Government Account) Remittances and Contingency Fund etc., are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The net amount at the debit of Government Account at the end of 31 March 2022 has been arrived at as under:-

Dr.	Details	Cr. <i>(₹ in Crore)</i>
3,18,114.92	A. Amount at the Debit of Government Account on 01 April 2021	...
...	B. Receipt Heads (Revenue Account)	1,50,552.31
...	C. Receipt Heads (Capital Account)	(-1.18)*
1,59,163.31	D. Expenditure Heads (Revenue Account)	...
16,372.71	E. Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	G. Inter State Settlement	...
	H. Amount at the debit of Government Account on 31 March 2022	3,43,099.81
4,93,650.94	TOTAL	4,93,650.94

(*)This amount pertains to refund of revenue in view of cancellation of land allotment to Nellore district NGOs mutually aided house building society limited vide GO Ms No.1602.Revenue(ASS-II) department, dated. 09.08.2011

NOTES TO FINANCE ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Andhra Pradesh. The accounts of receipts and expenditure of the Government of Andhra Pradesh have been compiled based on the initial accounts rendered by 13 District Treasuries (DTOs), 19 Public Works Pay and Accounts Offices (PAO (W) (Building and Roads, Water Supply and Sanitation /Public Health Engineering, Panchayati Raj, Forest Divisions, Irrigation/Water Resource Division), 3 Pay and Accounts Offices, 3 Tungabhadra Divisions and Advices of the Reserve Bank of India. Primary compilation is done by Treasury and Secondary compilation is done by AG office in respect of accounts of Government of Andhra Pradesh. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

The accounts of the Government of Andhra Pradesh are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the Legislature in form of grants / appropriations before the commencement of the

financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts / Loans / Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: The expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, is broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2 Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3, Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022 are as provided by the State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the end of the respective Statements.

Minor difference of ₹0.01 lakh / crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume –I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31 March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1, ‘Guarantees given by the Governments’, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions are in the nature of receipts collected by the State but required to be transferred to other entity. An amount of ₹12.67 crore, which is 10 *per cent* of the collection of the year in the State CAMPA Fund was transferred to the National Fund on annual basis.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Andhra Pradesh, there is no provision for freezing of monthly accounts in CFMS (Comprehensive Finance Management System) after closure of monthly accounts and sending them to the Office of Accountant General (Accounts & Entitlement).

(ii) Opening of New Sub Heads / Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2021-22, the State Government opened 85 new Sub Heads (66 under the Revenue Section, 18 under Capital Section and 84 under both Revenue and Capital and 01 under Public Accounts) in the budget, without seeking the advice of the Comptroller and Auditor General required under the Constitution. The State Government made budget provisions under these heads and incurred expenditure of ₹5,384.67 crore under the Revenue Section and ₹268.48 crore under the Capital Section in these heads during 2021-22.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹23,809.43 crore compared to ₹18,871.34 crore in 2020-21, registering an increase of ₹4,938.08 crore (26.17 per cent). This includes Advance Apportionment of IGST amounting to ₹1,099.51 crore. In addition, the State received ₹10,452.88 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹34,262.30 crore. The State received, compensation of ₹3,117.39 crore on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the State also received ₹3,272.19 crore during 2021-22 as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, GoI.

The relevant figures are available in Statements 14 and 17 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of Andhra Pradesh incorrectly booked expenditure of ₹688.80 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue expenditure of the State is given under Para 8.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):

As per provisions of Andhra Pradesh Financial Code Volume I and Andhra Pradesh Budget Manual, every DDO / CCO are required to reconcile receipts and expenditure of the Government with the figures with those of booked figures of O/o Accountant General (A&E), Andhra Pradesh. During the year 2021-22, receipts amounting to ₹1,52,581.17 crore (99.95 *per cent* of total receipts) and expenditure amounting to ₹1, 68,449.10 crore (94.81 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹39,640.56 crore (33.54 *per cent* of total receipts) and expenditure amounting to ₹1,71,401.84 crore (98.87 *per cent* of total expenditure) were reconciled by the State Government during 2020-21 i.e. during the previous year.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure / 800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2021-22, ₹14,692.73 crore under 39 Major Heads of accounts, constituting 8.37 *per cent* of the total Revenue and Capital expenditure (₹1,75,536.01 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹17,637.68 crore under 44 Major Heads of accounts, constituting 10.27 *per cent* of total Revenue and Capital expenditure (₹1,71,651.65 crore) was classified under the Minor Head 800-Other Expenditure in the accounts (5 heads more than 95 *per cent*).

Similarly, ₹1,050.21 crore under 42 Major Heads of Account, constituting 0.69 *per cent* of the total Receipts (₹1,50,551.12 crore) was classified under Minor Head 800-Other Receipts in the accounts. During the previous year 2020-21, ₹980.66 crore under 42 Major Heads of accounts, constituting 0.83 *per cent* of total receipts (₹1,17,136.18 crore) was classified under the Minor Head 800-Other Receipts in the accounts (15 heads more than 95 *per cent*)

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During 2021-22, an amount of ₹56,590.30 crore was transferred to these PD Accounts from Consolidated Fund of State (CFS) and an amount of ₹8,943.80 crore was credited through challans and other receipts. This includes ₹5,531.77 crore transferred in March 2022, out of which, ₹1,207.82 crore was transferred from CFS on the last working day of March 2022.

In terms of Note 4 below instruction 22 under TR 16 of the Andhra Pradesh Treasury Rules, the Administrator of Personal Deposit Account shall reconcile the balances with the Bank every month and with the Treasury at the end of every quarter immediately within 15 days thereafter and record certificate to that effect in the Treasury Pass Book. Post implementation of CFMS, PD Administrators/ PD Accounts was migrated into CFMS. The status of reconciliation of PD Accounts as required under above rule is awaited from the State Government.

Details of the PD accounts as on 31 March 2022 is detailed below:

(₹ in crore)

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
3213	25,796.76	392	65,534.10	76	77,863.91	3529	13,466.94

Comparative information of the previous year: 2020-21 is given below:

(₹ in crore)

Opening Balance as on 01 April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
1283	7,277.12	2190	1,16,822.68	260	98,303.05	3213	25,796.76

During the year 2021-22, lapsed funds amounting to ₹9,082.52 crore were revalidated on 1 April, 2021 centrally by way of adjustments Bills. These were the un-utilised amounts in the PD Accounts which were lapsed in the accounts of previous financial year 2020-21. A sample check of some of the PD account adjustments, made centrally by the State Government authorities, under four Major heads of account was also conducted in order to ascertain their

compliance to the Codal provisions.

In the study, it was noticed that the required sanction orders, Budget Release Orders (BROs) were not available in support of these bulk transactions as these were processed as adjustment bills centrally without proper budget. These transactions were, however, regularized by the Appropriation Act for 2021-22 which was passed on 31 May 2021. On being pointed out by the Accountant General that the adjustment bills lacked the required essential supporting documents, these transactions were ratified at a later date i.e., 11 August 2021 by the Finance Department by issuing blanket ratification orders in respect of all such transactions.

An amount of ₹4,042.82 crore from PD Accounts was lapsed to the Consolidated Fund at the end of the financial year 2021-22 as unutilized balances. Footnotes regarding revalidation and lapsing of funds are included under the relevant grants in Appropriation Accounts.

The relevant figures are available in Statement 21 of the Finance Accounts.

(vi) Unadjusted Abstract Contingent (AC) Bills:

As per SR 18 below TR 16 read with State Government Orders¹ (April 2002), financial rules envisages that no moneys should be drawn from Government Treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills, in terms of the Financial Rules (Art 99 of AP Financial Code) for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules² and Government orders³ stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent (DC) bills with supporting vouchers within a month. In any case, a third AC bill shall not be admitted till the first AC bill is settled.

Out of total 622 AC bills amounting to ₹285.48 crore drawn during the year 2021-22, 203 AC bills amounting to ₹49.13 crore (32.64 *per cent*) were drawn in March 2022. To the end of 31 March 2022, DC Bills in respect of a total of 1,515 AC bills amounting to ₹1,531.35 crore were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of DC bills are given below:

¹ G.O.Ms.No.507, Finance (TFR) Department dated 10 April 2002.

² SR18 below TR 16 of AP Treasury Code Volume I

³ GO.Ms.No.391, Finance (TFR) Dept, dated 22nd March 2002 and GO Ms No.507, Finance (TFR) Dept, dated 10th April 2002.

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto2020-21	1,152	1,324.49
2021-22	363	206.86
Total	1,515	1,531.35

Comparative information with previous year 2020-21 is as given below:

Status/Year	2020-21	2021-22
No. of unadjusted AC Bills	579	363
Amount (₹ in crore)	465.74	206.86

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

As per Article 211-A of the APFC Volume I, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within a year from the date of receipt. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹9,837.15 crore to the end of 31 August 2022 against the expenditure of ₹66,081.90 crore under Grants-in-Aid was cleared. The position of outstanding UCs to the end of March 2022 is not accessible as the relevant GOs / sanctions for which UCs are to be watched by Accountant General are not received. Further, the Finance Department of the State Government (19-04-2022) vide a UO note, communicated to all Departments to submit all UCs to the AG (A&E). Accordingly, 129 UCs amounting to ₹9,837.15 crore were received to the end of August 2022. The number of UCs pending receipt is therefore not available.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay / adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds / Deposits and interest paid by the Government during the year 2021-22 are given below:

<i>(₹ in crore)</i>					
Funds/Deposits	Balance on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	422.90	Interest calculated as the rate of interest notified by the Government / payable to Genera Provident Fund i.e. 7.1 per cent	30.03	Nil	30.03
State Compensatory Afforestation Deposit	1,650.35	Interest rate adopted as 3.35% p.a. as per order No 4-58/2019-NPPt.2 dated 11-01-2022 of Ministry of Environment, Forest & Climate Change	55.29	NIL	55.29
Total			85.32	Nil	85.32

Non-payment/short payment of the interest ₹85.32 crore has resulted in understatement of Revenue expenditure by ₹85.32 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government:

The Andhra Pradesh Fiscal and Budget Management Act, 2005 read with its amended version vide Gazette Notification dated 24 December 2021 has laid down limits within which, State Government may give Guarantees on the security of Consolidated Fund of the State. Under the Act, State Government shall limit the amount of annual incremental risk weighted guarantees to 180 per cent of the Total Revenue Receipt (TRR) in the year preceding the current year. During the year, amount guaranteed by the State Government is ₹9,066.82 crore as depicted in the Budget Document. The cumulative amount of guarantees of ₹1,18,003.12 crore as on 31 March, 2022. This includes the additional guarantee permitted to the extent of ₹5,000 crore, out of which ₹500.00 crore was availed by (Source Document: GO.Ms.No.15, Consumer Affairs, Food and Civil Supplies (CS.I) dated 07 December 2021) AP State Civil Supplies Corporation Limited during December 2021. The outstanding guarantees work out to 100.74 per cent of the TRR of the year 2020-21 (₹1,17,136.18 crore) and are within limits prescribed.

During 2021-22, the State Government received ₹65.40 crore towards Guarantee Commission which constituted 0.72 per cent of the guaranteed amount during 2021-22 (₹9,066.82 crore). As per the State Government Orders¹ (September 2003), the Government shall charge a minimum of 0.5 per cent per annum or 2 per cent consolidated over the guaranteed amount. The outstanding Guarantee Commission is ₹1,922.80 crore as per the budget document (Budget

¹Para No.3 (a)(ii) of GO.Ms.No.446, Finance (DMC) department dated 29 September 2003.

Estimates Vol V/2 for the year 2022-23). Thus, there was a short payment of guarantee Commission to the tune of ₹1,757.40 crore

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Andhra Pradesh incurred ₹1.54 crore against the budget allocation of ₹1.99 crore under Major Head 3435 (Ecology and Environment). During the previous year 2020-21, the Government of Andhra Pradesh incurred ₹2.32 crore against the budget allocation of ₹2.33 crore under Major Heads 3435 (Ecology and Environment).

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Writing off of Central Loans:

Pursuant to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Andhra Pradesh had made excess repayment of ₹36.41 crore (principal ₹17.19 crore, interest ₹19.22 crore) to end of 31 March 2012; of which, Ministry of Finance has so far adjusted ₹20.45 crore to end of 31 March 2022.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans (detailed accounts of which are maintained by the Principal / Accountant General (A&E)) amounting to ₹5,321.72 crore involving 102 Departments, recoveries of principal and interest have not been effected during the past several years and 103 such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹7,335.41 crore to Statutory Bodies / Other entities (details are in additional disclosures to

Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. Only five out of the 128 loanees have confirmed the balances (July 2022). Information awaited from Departmental Officers for Reconciliation of Balances has been provided in Appendix-VII.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a change over to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished information on Committed Liabilities.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs) / Additional Central Assistance (ACA) excluding Block Grants:

Consequent on the merger of Plan / Non-Plan classification, the Central Assistance release is now classified as Central Assistance / Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes as on 31 March 2022, is ₹18,861.24 crore (Revenue Expenditure ₹13,750.97 crore and Capital Expenditure ₹5,110.27 crore), which includes expenditure out of Central Assistance and State Share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per the PFMS portal of the CGA, ₹14,484.21 crore was directly received by the implementing agencies in the State during 2021-22. Out of the total release of ₹14,484.21 crore in 2021-22, ₹13,790.91 crore was released to State Implementing Agencies, ₹575.16 crore was being the Central Assistance/Share was transferred to intermediaries(*i.e.*, NGOs, Societies *etc.*),

₹118.14 crore released to Central Bodies located in the State and Nil directly to individual beneficiaries.

The direct transfer of funds to the implementing agencies has increased by 6.64 *per cent* as compared to 2020-21 from ₹13,582.91 crore to ₹14,484.21 crore in 2021-22.

Details are in *Appendix-VI of the Finance Accounts*.

(xvi) Off-Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities in the Annual Financial Statements/ Budget documents. The total liability on account of off-budget borrowings as reported by State Government to the Government of India is ₹1,23,948.09 crore . The Government of Andhra Pradesh permitted Andhra Pradesh Water Resources Development Corporation (APWRDC) to raise a loan of ₹903 crore from M/s Rural Electrification Corporation (REC) Limited with Government Guarantee¹ to cover the repayments of the loan including the interest and other costs. The amount borrowed by the Corporation was meant for expenditure on Electro Mechanical (E&M) work on the “YSR Palanadu Drought Mitigation Project”. The loan amount was deposited in to the P.D. Account² of APWRDC. Thereafter, the said amount was transferred to another P.D. Account³ on 29 July 2021. Out of the loan amount of ₹903 crore, an amount of ₹150.08 crore was spent for the project by APWRDC. The unspent amount of ₹752.91 crore was transferred to Government Account of Andhra Pradesh from HOA 8443-00-106-02-20-002-012 VN to Consolidated Fund HOA 3451 (Secretariat-Economic Services)-00-912 (Unspent Balances)-00-96-000-000 in the month of March 2022. Since this was money borrowed by a PSU and transferred to Government, it is an off- budget borrowing subsequently taken to Government Account. As such, it is a term loan and hence the amount should be routed through Major Head 6003- Internal Debt of the State Government.

Secondly, the liability towards repayment of principal and interest on these loans was already taken by the State Government by way of assistance to APWRDC. Returning the balance amount of ₹752.91 crore as unspent loan balance to consolidated fund through the service head MH 3451-Secretariat-Economic Services resulted in wrong accounting by understating the Revenue Expenditure and Revenue Deficit of the State during 2021-22 to that extent as also defeating the purpose of the loan.

¹Vide G.O.Rt.No.115 Water Resources (ARB) Department dt:29-3-2021

²8443-00-106-02-20-002-001 VN (DDO Code 27031226002, MD APWRDC) Palanadu Drought Mitigation project

³8443-00-106-02-20-002-012 VN (Interlinking of Godavari-Penna now YSR Palanadu Drought Mitigation Project)

(xvii) Un-spent amount lying in the bank account of Single Nodal Agency (SNA)

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

In compliance with GoI's directions, the State Government has transferred CSS funds to SNA accounts. As on 31 March 2022, an amount of ₹1,390.58crore, including both Central and State Share, remained unspent in SNA Accounts (as on 29-03-2022) in respect of 50 schemes.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Andhra Pradesh Contingency Fund Act, 1957, the State Government made the Andhra Pradesh Contingency Fund Rules, 1961 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Andhra Pradesh. The Contingency Fund of the State of Andhra Pradesh has a corpus of ₹50.00 crore. To the end of 31 March 2022, an amount of ₹1.15crore remained un-recouped under Major Head 2053-District Administration. As on 31 March 2022, the Contingency Fund of the State has balance of ₹48.85crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to Defined Contribution Pension Scheme (CPS) was ₹1,986.80 crore (Employees' contribution ₹968.34 crore and Government Contribution ₹1,018.46 crore). The detailed information on Government Contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹2,052.06 crore to NSDL leaving a balance of ₹715.87 crore (which includes ₹365.43 crore being un-apportioned balance of the erstwhile State of Andhra Pradesh) in the fund under Major Head 8342-117 Defined Contribution Pension Scheme.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the SDRF (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. The State Government transferred ₹1,545.03 crore

(Central share ₹ 895.20 crore, State share ₹298.40 crore and ₹351.43 crore from the Central Government towards National Disaster Response Fund) to the Fund under Major Head 8121-122. The balance lying in the Fund at the end of 31 March 2022 was ₹661.86 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government did not receive any amount from the user agencies. The Government has received an amount of ₹114.05 crore (nil amount in previous year) from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹1,633.30 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Andhra Pradesh set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Public debt + Public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, the Government did not contribute any amount as against ₹1,741.23 crore as required to be contributed to the fund. The total accumulation of the Fund was ₹9,687.52 crore as on 31 March 2022 out of which ₹9,630.89 crore was invested. (₹8,931.89 crore as on 31 March 2021).

(b) Guarantee Redemption Fund (GRF): The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. As against required contribution of ₹544.68 crore, the State Government did not contribute any amount to the Fund. The total accumulation of the Fund was ₹944.40 crore as on 31 March 2022 which was entirely invested.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(ii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads worked out by aggregating the outstanding debit and credit balances separately under various heads was ₹1,139.92 crore (debit) under MH 8658 and MH 8782 as on 31 March 2022 (₹758.51 crore (credit) as on 31 March 2021).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different HOAs (which are carried forward from year to year) of the State Government.

(iii) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining unencashed. The opening balance as on 01 April 2020 was ₹163.65crore (Debit). Due to implementation of CFMS, the process of issuing of cheques by the State Government has been dispensed with, leaving a closing balance of ₹163.65crore (Debit) as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Andhra Pradesh till 31 March 2022.

(iv) Building and other Construction Workers Welfare Cess

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. As per the Act, the cess amount is to be kept in Bank Account.

As on 01 April 2021, an amount of ₹358.08 crore is available in the deposit account 8443-00-116-01-09-001 of the Building and Other Construction Workers Welfare Board. During the year 2021-22, the Government collected an amount of ₹108.96 crore (2020-21: ₹72.98 crore) as Labour Cess and transferred / expended an amount of ₹1.27 crore (2020-21: ₹0.53 crore). Thus, an amount of ₹465.77 crore was lying in the deposit account without being transferred to the Bank Account of the Board as on 31 March 2022. (₹358.08 crore as on 31 March 2021).

(v) Other Cess / fee / surcharge:

Short remittance of Cess collections to Andhra Pradesh Road Development Corporation (APRDC):

Government of Andhra Pradesh had amended¹ (December 2020) AP Value Added Tax (APVAT) Act, 2005 inserting a new section 4(B) (1). As per the amended Act, a Cess namely “Road Development Cess” @Re.1/-(one rupee only) per liter on Petrol and High Speed Diesel shall be levied and collected from every dealer at the point of first sale in the State.

The proceeds of the Road Development Cess shall be first credited to the Consolidated Fund of the State (HOA:0040-00-102-00-10-001(Petrol) and MH: 0040-00-102-00-10-002 (High Speed Diesel)) and shall be transferred to the PD Account of Andhra Pradesh Road Development Corporation (HOA: 8443-00-106-02-20-003) on T+1 basis i.e., on the next day of receipt of the Road Development Cess under appropriation duly made by law in this behalf, debiting the expenditure under the HOA 3054-04-105-00-35-310-312.

During the year 2021-22, the Government has collected ₹586.87 crore towards Road Development Cess and the amount was credited to the Consolidated Fund. However, the State Government transferred an amount of ₹421.33 crore only, to the PD account of APRDC, leaving a balance of ₹165.54 crore not transferred to the designated Fund by the State Government.

(vi) Adverse Balance:

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review / corrections.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6003	Internal Debt of the State Govt	(-)134.39
6075	Loans for Misc General Services	(-)0.44
6216	Loans for Housing	(-)12.75
6217	Loans for Urban Development	(-)0.19
6401	Loans for Crop Husbandry	(-)0.15
6402	Loans for Soil and Water Conservation	(-)0.62
6403	Loans for Animal Husbandry	(-)8.75
6408	Loans for Food Storage and Warehousing	(-)0.03
6425	Loans for Co-Operation	(-)3.86
6801	Loans for Power Projects	(-)35.82
6851	Loans for Village and Small industries	(-)0.33
7610	Loans to Government Servants	(-)9.78

¹ Vide Act No.40 of 2020 dated 29 December 2020 and the provisions of the Act deemed to be come into force from 18 September 2020.

Major Heads	Major Head Description	Minus balance
8009	State Provident Funds	(-)612.54
8011	Insurance and Pension Funds	(-)978.11
8121	General and other reserve funds	(-)0.01
8226	Depreciation/Renewal Reserve Fund	(-)0.32
8235	General and other reserve funds	(-)0.07
8338	Deposits of Local Funds	(-)185.98
8342	Other Deposits	(-)36.56
8443	Civil Deposits	(-)1,729.23
8448	Deposits of Local Funds	(-)1,277.77
8449	Other Deposits	(-)408.22
8550	Civil Advances	(-)1.56

Reasons for adverse balances under the heads pertaining to Loans and Deposits are due to non-reconciliation of balances between Treasuries and DDOs and transfer of Funds from one HoA to another HoA (mainly misclassification). In respect of the Adverse Balances under Internal Debt (MH 6003), while the loans were apportioned in the population ratio of 58.32:41.68 between Andhra Pradesh and Telangana, the repayments were being made on the basis of place of utilization / expenditure which differ from the population ratio. The variation in the apportionment ratios considered and the repayments thereafter have resulted in excess repayments being made by the Government of Andhra Pradesh. It is pertinent to mention that the un-apportioned balance under MH 6003- Internal Debt of the State Government includes ₹101.88 crore adverse balance and an un-reconciled amount of ₹6.71 crore resulting in an effective adverse balance of ₹95.17 crore w.e.f the year 2014-15 onwards. The issue has been taken up with the State Government for review / correction.

(vii) Cash Balance:

The Cash balance as on 31 March 2022 as per the records of Accountant General was ₹31.73 crore (Credit) and reported by the RBI was ₹31.04 crore (Debit). There was a net difference of ₹(-)0.69 crore (Credit), which was mainly due to wrong reporting by User Banks. The difference is under reconciliation.

The Cash balance as on 31 March 2021 as per records of Accountant General was ₹70.04 crore (Credit) and that reported by the RBI was ₹72.13 crore (Debit). There was a net difference of ₹2.09crore (Debit), mainly due to wrong reporting by Agency Banks.

The relevant figures are available in Statement 21 of the Finance Accounts.

6. State specific issues:

Use of discretionary powers by bypassing the Treasury for multiple transactions indicating absence of validation controls in Comprehensive Finance Management System (CFMS) of the State Government

(a) Adjustment transactions in violation of Statutory Accounting Procedures to the tune of ₹11,237.61 crore

As per SR 1 under TR 16 of Andhra Pradesh Treasury Code Volume I, any withdrawal from the Government Account shall be made by presenting at a Treasury, a bill or other voucher in the prescribed form. Every bill or other voucher shall contain full details as to the amount and the nature of the payment, classification, proper sanction by the competent authority, budget provision etc.,

1,99,616 adjustment transactions amounting to ₹11,237.61 crore relating to Personal Deposits were carried out during the year 2021-22. These transactions were carried out by use of discretionary powers centrally by Central Processing Cell (CPC)² of CFMS, without routing through / obtaining necessary approvals of the Treasury as required by the provisions of the State Financial Code / Treasury Code. Further, adequate documentation was not visible on large number of adjustment transactions. These transactions were however included in the monthly / annual accounts. Details of such transactions are given below:

Description (Adjustment bills)	Number of bills	Amount (in crore)
Transfer of funds from Consolidated Fund to PD Accounts Revalidation of unspent amounts lapsed during the previous year.	1,79,536	9,082.52
Transfer from one PD Account to another PD Account (DISCOM charges).	20,014	1,351.47
Transfer from one PD Account to another PD Account (up gradation of RLBs to ULBs).	63	103.62
Transfer from one PD Account to another PD Account (MGNREGA Scheme).	3	700.00
Total	1,99,616	11,237.61

The State Government had not carried out any adjustment transactions through back end after February 2022. The State Government followed the treasury route for the lapsing of funds on 30 and 31 March 2022 which remained unutilised in PD Accounts at the end of the year 2021-22.

²Central Processing Cell (CPC) is a vehicle formed for the purpose by the Finance Department of the State of Andhra Pradesh to implement the CFMS project. The State Financial code/ Treasury Code has not been updated to mandate a central / treasury role to the CPC for any bill type.

(b) Improper debiting of amounts of DA arrears of ₹413.73 crore from GPF accounts:

The State Government issued orders³ for adjustment of DA arrears to the GPF Accounts of State Government employees. Accordingly, an amount of ₹413.73 crore was credited to the GPF Subscribers Account during July 2021 to November 2021. In March 2022, by use of discretionary powers centrally by Central Processing Cell (CPC) of CFMS without routing through / obtaining necessary approvals of the Treasury, the State Government had withdrawn an amount of ₹413.73 crore in 62,003 bills unilaterally by debiting the Head of account '8009 – GPF'.

The State Government in their response (5 August, 2022) stated that the credit bills of DA arrears were not originally passed for payment claiming that it was a technical glitch. In order to correct the erroneous credits, the entire set of credits were reversed centrally by CPC. In this regard, it is pertinent to mention that the said credits were already included in the Monthly Accounts and other subsidiary accounts rendered by the Treasuries / PAOs, which formed the basis for the posting of credits in the individual accounts of GPF subscribers by the PAG (A&E).

The State GPF Rules were neither updated nor was the CPC mandated to authorize the State Government / CPC of CFMS to withdraw GPF amounts from the subscriber's accounts suo moto without application or consent of the GPF subscriber.

7. Apportionment of balances on Re-Organisation of States:

The Andhra Pradesh Reorganization Act, 2014 (RA) provides for the manner in which balances are to be apportioned between the successor States of Andhra Pradesh and Telangana with effect from 02 June 2014.

Status of Apportionment of balances under various sectors is given below:

³G.O.Ms.No.51 Finance(PC&TA) Department dated 31 July 2021 and G.O.Ms.No.94, Finance(PC&TA) Department dated 04 January 2022

(₹ in crore)

Sector	Total Un-apportioned amount as on 02 June 2014	Amount apportioned	Year of Apportionment	Andhra Pradesh	Telangana	Balance un-apportioned as on 31 March 2022
Capital Account	1,51,349.67	...		...	...	1,51,349.67
E-Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
F-Loans and Advances	28,099.68	...		...	...	28,099.68
I-Small Savings, Provident Fund, etc.	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	Nil
		4,083.52	2017-18	2,381.51	1,702.01	
J Reserve Funds	2,459.06	90.70	2014-15	52.90	37.80	Nil
		2,368.36	2017-18	1,397.36	971.00	
K-Deposits and Advances	17,082.78	12,608.73	2018-19	8,129.84	4,478.89	4,474.05
L-Suspense and Remittances	6,234.24 (Dr)	6,093.30 (Dr)	2014-15	3,553.62 (Dr)	2,539.68 (Dr)	238.00 (Dr)
		117.60 (Cr)	2017-18	63.77 (Cr)	53.83 (Cr)	
		20.55 (Dr)	2018-19	10.59 (Dr)	9.96 (Dr)	
M-Remittances	339.47 (Dr)	29.24 (Dr)	2017-18	26.92 (Dr)	2.32 (Dr)	310.23 (Dr)

Details of un-apportioned items are given in Appendix XIII of Volume II of the Finance Accounts for the year 2021-22.

8. Impact on revenue expenditure due to misclassifications / non compliance to statutory provisions:

The impact on revenue expenditure due to misclassifications / non-compliance to statutory provisions on the States' finances as brought out in the preceding paras/statements is tabulated below:

Para Number/Statements	Item/ particulars	Overstatement of revenue expenditure (₹ in crore)	Understatement of revenue expenditure (₹ in crore)
3(ii)	Classification of Revenue expenditure as capital	-	688.80
3(viii)	Non provision of interest under Reserve Funds and Deposits	-	85.32
3(xvi)	Lapsing of loan amount raised by the APWRDC into consolidated fund.	-	752.91
5(vi)	Short release of Road Development Cess to APRDC	-	165.54
Statement 14 of Finance Accounts	The amount ₹303.26 crore was misclassified under revenue receipts under HOA 0202-01-102 instead of booking under reduction of revenue expenditure	303.26	-
Total (Net) Impact	Understatement		1,389.31

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