



सत्यमेव जयते

Finance Accounts (Volume - I) 2020-21



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Andhra Pradesh

GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

2020-21

VOLUME-I

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CERTIFICATE OF COMPTROLLER AND AUDITOR GENERAL OF INDIA ON FINANCE ACCOUNTS

This compilation containing the Finance Accounts of the Government of Andhra Pradesh for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes. Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 from the compiled accounts and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Andhra Pradesh and the statements received from the Reserve Bank of India. Statement Nos. (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/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Andhra Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of the transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (Accounts & Entitlements), Andhra Pradesh. The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit), Andhra Pradesh in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & 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. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit 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.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, except for the effects of the matter

described in the Basis for Qualified Opinion, the Finance Accounts read with the Explanatory Notes to Accounts to the best of my knowledge and belief, give a true and fair view of the financial position, and the receipts and disbursements of the Government of Andhra Pradesh for the year 2020-21.

Basis for Qualified Opinion

Financial attest audit requires that an Auditor may give an unqualified opinion if he is of the view that Finance Accounts give a true and fair view of the financial position and the receipts & disbursements. However, the Auditor may give a modified opinion in the following circumstances when he is either:

- i. Uncertain as to whether the material error does or does not exist in the accounts or;
- ii. Disagrees with the way something has been dealt with in the accounts

All financial transactions of the State are initiated, approved, paid and recorded through the Comprehensive Financial Management System (CFMS) which is designed as a single source of truth. Andhra Pradesh Centre for Financial Systems and Services (APCFSS), a Company under the Companies Act, 2013 operates the CFMS. Generally, the payment transactions are initiated through bills by the Drawing & Disbursing Officers in various Departments of the State Government based on approvals contained in the sanction orders; the payments are processed by the District Treasury Officers on the basis of availability of budget as contained in the Budget Release Orders (BROs) issued by the State Finance Department through the year. District Treasury Offices are required to ensure that every payment/accounting entry is duly authorised and budgeted and are compliant to rules and regulations.

Included in the initial accounts rendered from the CFMS for the year 2020-21 were 54,092 adjustment transactions which were not processed through the Treasuries/treasury system, and instead were processed in the CFMS centrally at the APCFSS through the back-end. They were processed through “Special Bills” in the CFMS, which is not an authorised type of a bill as per the Treasury Code.

The gross amount transacted through the Special Bills was ₹48,284.31 crore including adjustments between the Consolidated Fund of the State (CFS) and the Public Account. The payments which led to outgo from the CFS (₹13,071.08 crore) accounted for 7.5 *per cent* of the total payments (₹1,73,367 crore) made from the CFS; adjustments in the Public Account (₹35,213.23 crore) accounted for 13.12 *per cent* of the payments from the Public Account (₹2,68,327 crore).

The Finance Department was also provided an opportunity to provide further information in support of the transactions under question.

Upon being questioned by PAG (A&E), the Principal Secretary (Finance) ratified the back-end transactions made at the APCFSS which was not within his powers as the procedure for carrying out these adjustment transactions are laid down in the treasury code. Further, the Finance Department in compliance to Audit observations and as a corrective measure, issued a Government Order No.80 dated 12 October 2021 entrusting the activities which were being

managed by APCFSS to Director of Treasury and Accounts, Pay and Accounts officer and Director of Works and Accounts, which confirms the contention of Audit that the operation of Special Bills was unauthorised.

The Finance Department segregated the transactions into 14 categories, which I examined. The summary position is as follows:

- In respect of five categories totaling to ₹26,839.60 crore, the Finance Department informed us that the entries were a consequence of Government orders on schemes and on local bodies. While the relevant Government orders were provided to us, no valid reason was forthcoming as to why these entries could not be carried out in consonance with the Treasury code, through the CFMS and the Treasury system.
- In respect of 16,688 accounting entries totaling to ₹9,124.57 crore, the Finance Department had no explanation as to why they were even necessitated in the first place, much less being carried out through the back end. Out of 16,688 entries, regarding 16 accounting entries totaling to ₹5,454.54 crore, the Finance Department stated that these special bills were necessitated because of failed electronic transfer of Direct Benefits under a State scheme. The entire funds that could not pass through the portal were transferred to a suspense head through eight special bills (₹2,727.27 crore) and the suspense head was cleared through another set of eight special bills (₹2,727.27 crore). It was noticed that the suspense was cleared on 30 May 2020 whereas the suspense was credited on 31 May 2020. The details of these adjustment transactions and beneficiary transfer could not be explained by the Department. Further, operation of suspense head in anticipation was incorrect.
- There were 1,006 accounting entries with a debit of ₹8,891.33 crore to the Consolidated Fund of the State which were made without requisite sanction orders or Budget Release Orders, while 25,734 entries totaling to ₹3,428.81 crore, were only supported by internal documents of the APCFSS as the basis, which were not valid as per the Treasury code.

Attention is drawn to the generally accepted auditing standards, according to which, I am required to examine the adequacy of internal controls, in order to provide assurance that the Accounts of the year provide a true and fair view of the financial position of the State.

In my view, these material accounting entries were effected through the back-end of the CFMS without any valid rationale and necessary documentation, bypassing the treasury system and were in violation of the Treasury Code and the IT controls. These irregular accounting entries are fraught with the risk of inflating the Government expenditure besides possible misappropriation as these were done in back end of the CFMS. Therefore, my opinion of the true and fair nature of accounts is subject to the above violations.

Other Points of interest arising from study of these accounts as well as test 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 2021.

Emphasis of Matter

I want to draw attention to the following significant issue/concern which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative control over public finances.

The Fifteenth Finance Commission recommended that, in the interest of transparency, States need to make full disclosure of Off-budget borrowings. Government of Andhra Pradesh mobilized ₹38,312.70 crore through seven State Public Sector Undertakings during 2020-21. The Off-Budget borrowings from various Banks on behalf of the Government as at the end of March 2021 stood at ₹86,259.82 crore for which principal and / or interest would be serviced out of the State Budget. This was not disclosed in the State Budget.

The audit observation on the above issue has been detailed in the State Finances Audit Report for the year ended March 2021.



Date : 21-03-2022

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.

2. The Accounts of the Government are kept in 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 extended by the Reserve Bank of India 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 Loans). 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 '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 eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants-in- Aid and Contributions', '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 the period 2020-21 was ₹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 repayables like 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.

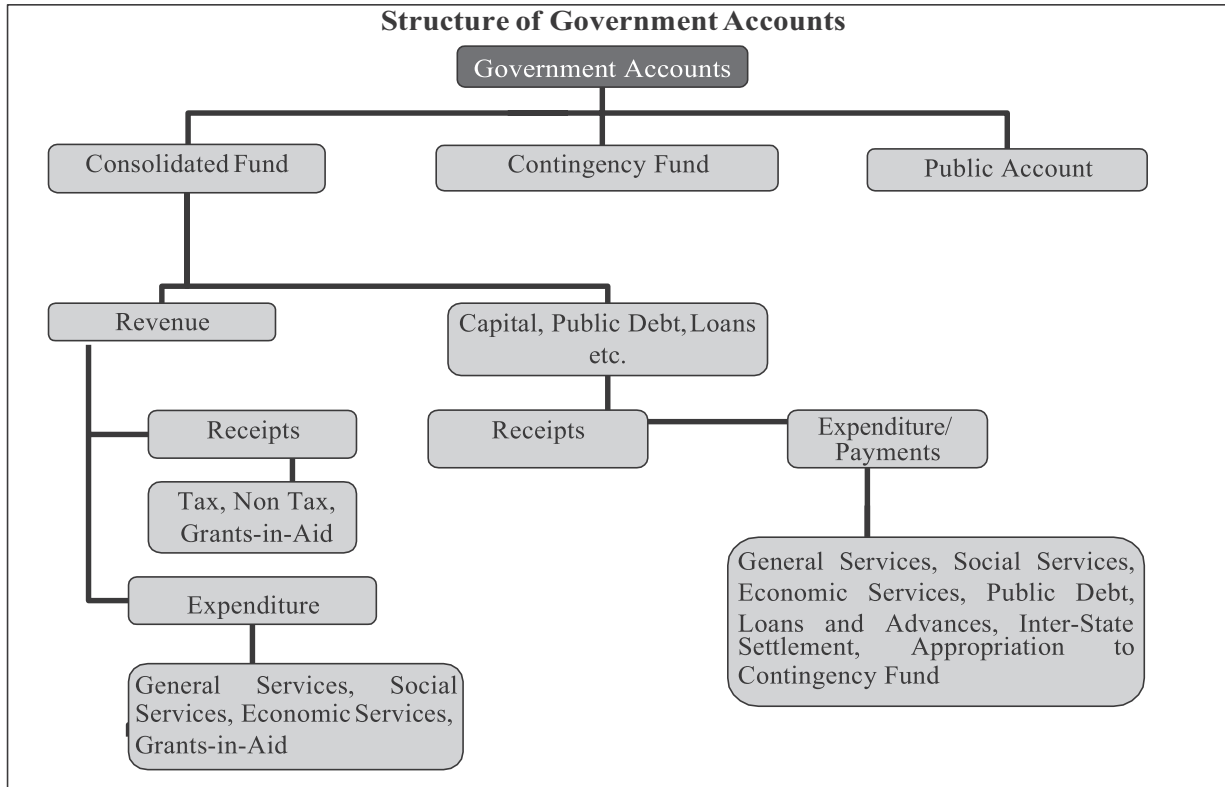
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of 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 upto March 2020)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Loans)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where expenditure is depicted at the gross level.

6. 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, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements 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 and borrowings of 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 statement 15, 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, Cooperative institutions and Local Bodies. This statement corresponds to the 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 the detailed statement 20 in Part 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 on 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 proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

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.

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 under Schemes (State Schemes, Centrally Sponsored Schemes and Central Schemes). 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 Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Schemes (State Schemes, Centrally Sponsored Schemes and Central Schemes). 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 levels also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Part I of this volume, 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; and (c) interest rate profile of outstanding loans.

18. **Detailed Statement of Loans and Advances given by the State Government:** This statement corresponds to the summary statement 7 in 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 discrepancies, if any, between Statements 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 on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level, the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
22. **Detailed Statement on Investments of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds (Public Account).

Part II of Volume II

Part II contains 13 appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, 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 read with the appendices give a complete picture of the state of finances of the State Government.

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

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		
Balances in Public Account and investments thereof	1, 2	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided projects),V

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to revenue receipt. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non- cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodic adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., Calamity Relief Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme, where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding: Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

* * *

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 2021	As at 31 March 2020
	Notes to Accounts	Statement		
(₹ in Crore)				
	Cash			
(i)	Cash in Transit and Local Remittances*		Annexure to St.No.2	...
				2.90
				...
(ii)	Departmental Balances		21	0.13
				...
				0.90
(iii)	Permanent Imprest		21	0.20
				...
				1.44
(iv)	Cash Balance Investments	Para.5-(viii)	21	7,45.83
				51,32.71
				...
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	-68.69
				481.69
(vi)	Investments from Earmarked Funds ²		22 & 19	98,11.53
				90,73.71
				...
	Capital Expenditure			
(i)	Investments in shares of Companies, Corporations etc.	Para.3-(xi)	8 & 19	11,28.50
				10,95.47
				...
				84,01.21
(ii)	Other Capital Expenditure ³		16	9,93,91.22
				8,04,49.22
				...
				14,29,48.46
	Contingency Fund (un-recouped)	Para.4	21	...
				...
	Loans and Advances	Para.7-(c)	7&18	53,21.73
				46,69.69
				...
				2,80,99.68
	Advances with departmental officers		21	0.89
				0.89
				...
				29.63
	Suspense and Miscellaneous Balances ⁴	Para.5-(iii)	21	...
				...
				2,35.66
	Remittance Balances	Para.5-(iii)	21	3,09.06
				3,00.41
				...
				3,10.23
	Cumulative excess of expenditure over Receipts ⁵			6,62,45.54
				3,07,02.20
				...
				...
	Total			36,29,13.15
				31,19,36.30

1 The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to 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 ₹ 11,28.50 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 & iv) 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

* OB differs from the previous year by an amount of ₹2.90 crore due to proforma correction,

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 2021	As at 31 March 2020	
	Notes to Accounts	Statement			
(₹ in Crore)					
Borrowings (Public Debt)					
(i)	Internal Debt		17	25,61,83.60 (-95.17)	21,57,11.71 (-95.17)
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		17	17.05 1.75	20.08 1.75
	Loans for State Plan Schemes		17	46,09.56 ...	59,40.80 ...
	Loans for Central Plan Schemes		17	... 3.59	... 3.59
	Loans for Centrally Sponsored Plan Schemes		17	......	......
	Other Loans		17	95,30.32 8.74	49,67.59 8.74
	Contingency Fund (Corpus)		21	50.00	50.00
Liabilities on Public Account					
(i)	Small Savings- Provident Funds etc.		21	2,32,75.97 ...	1,67,45.44 ...
(ii)	Deposits		21	4,88,30.34 45,03.68	5,00,66.10 45,03.68
(iii)	Reserve Funds	Para.5-(ii)	21	1,34,99.02 ...	1,30,01.78 ...
(iv)	Remittance Balances	Para.5-(iii)	21	......	......
(v)	Suspense and Miscellaneous Balances	Para.5-(iii)	21	24,94.70 ...	10,10.21 ...
	Cumulative excess of receipts over Expenditure			...	...
	Total			36,29,13.15	31,19,36.30

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
(₹ in Crore)					
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	11,71,36.18	11,10,34.02	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	15,26,76.62	13,74,74.78
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	5,74,08.55	5,76,00.93	Salaries ⁽¹⁾ <i>(Ref. Statement 4-B & Appendix-I)</i>	2,81,19.61	2,53,43.16
Non-tax Revenue <i>(Ref. Statement 3 & 14)</i>	33,95.13	33,14.74	Subsidies ⁽¹⁾ <i>(Ref. Appendix-II)</i>	49,48.03	63,42.86
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	23.83	36.29	Grants-in-Aid ^(1,2) <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	7,36,47.47	5,98,99.35
Others <i>(Ref. Statement 3)</i>	33,71.30	32,78.45	General Services <i>(Ref. Statement 4 & 15)</i>	3,95,26.05	3,69,64.45
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	2,44,60.59	2,82,42.39	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	2,00,17.83	1,76,52.77
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,74,41.93	1,73,85.17
			Others <i>(Ref. Statement 4-B)</i>	20,66.29	19,26.51
			Social Services <i>(Ref. Statement 4-A & 15)</i>	51,13.50	96,26.83
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	13,02.22	(-)7,17.74
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	3,18,71.91	2,18,75.96	Compensation and Assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	19.74	15.87
Revenue Deficit	3,55,40.44	2,64,40.76	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'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
(₹ in Crore)					
Section-B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	...	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	1,89,75.03	1,22,42.08
			Salaries ⁽³⁾	5,85.04	5,81.38
			General Services <i>(Ref. Statement 4-A & 16)</i>	64,97.93	37,51.98
			Social Services <i>(Ref. Statement 4-A & 16)</i>	52,02.84	20,53.25
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	66,89.22	58,55.47
Recoveries of Loans & Advances <i>(Ref. Statement 3, 7 & 18)</i>	10,63.07⁽⁴⁾	43,55.23	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	17,15.11	53,56.29
			General Services <i>(Ref. Statement 4-A, 7&18)</i>	1,00.00	...
			Social Services <i>(Ref. Statement 4-A, 7&18)</i>	1,52.72	1,45.33
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	5,31.12	51,81.62
			Others <i>(Ref. Statement 7)</i>	31.27	29.34
Public Debt Receipts <i>(Ref. Statement 3, 6 & 17)</i>	16,19,74.67	11,24,28.23	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	11,82,74.32	7,93,66.17
Internal Debt (Market loans etc.) ⁽⁶⁾ <i>(Ref. Statement 3, 6 & 17)</i>	15,74,11.94	11,03,97.80	Internal Debt ⁽⁵⁾ (Market loans etc.) ⁽⁶⁾ <i>(Ref. Statement 4-A, 6 & 17)</i>	11,69,40.05	7,80,55.28
Loans from GOI <i>(Ref. Statement 3, 6 & 17)</i>	45,62.73	20,30.43	Loans from GOI <i>(Ref. Statement 4A, 6&17)</i>	13,34.27	13,10.89
Net of inter-state Settlement	...	...	Net of inter-state Settlement	...	2.66
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	28,01,73.92	22,78,17.48	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	29,16,41.08	23,44,41.98
Deficit in Consolidated Fund	1,14,67.16	66,24.50	Surplus in Consolidated Fund	...	...
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	9.04	Contingency Fund <i>(Ref. Statement 21)</i>	...	8.89

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

(4) This figure includes an amount of ₹0.19 crore being write off of irrecoverable loans and advances.

(5) Includes NSSF payment of ₹11,72.95 crore.

(6) Includes ₹10,45,39.24 crore and ₹10,45,39.24 crore being the receipt and payment respectively pertaining to Ways and Means Advances.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
(₹ in Crore)					
III. Public Account⁽⁶⁾					
Small Savings <i>(Ref. Statement 21)</i>	1,01,78.72	41,09.90	Small Savings <i>(Ref. Statement 21)</i>	3648.19	30,94.45
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	32,28.59	42,02.77	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	34,69.17	29,57.41
Deposits <i>(Ref. Statement 21)</i>	14,22,07.49	9,74,89.63	Deposits <i>(Ref. Statement 21)</i>	14,34,43.25	8,85,20.03
Advances <i>(Ref. Statement 21)</i>	...	...	Advances <i>(Ref. Statement 21)</i>	...	...
Suspense and Misc. <i>(Ref. Statement 21)</i>	51,18,94.28	13,60,14.87	Suspense and Misc. ⁽⁷⁾ <i>(Ref. Statement 21)</i>	50,60,23.05	14,01,04.95
Remittances <i>(Ref. Statement 21)</i>	8.45	8.77	Remittances <i>(Ref. Statement 21)</i>	17.10	65.30
Total Receipts Public Account <i>(Ref. Statement 21)</i>	66,75,17.53	24,18,25.94	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	65,66,00.76	23,47,42.14
<i>Deficit in Public Account</i>	...	...	<i>Surplus in Public Account</i>	1,09,16.77	70,83.80
Opening Cash Balance	4,81.70⁸	25.14	Closing Cash Balance	(-)68.69	4,84.59
Increase in Cash Balance	...	4,59.45	Decrease in Cash Balance	5,50.39	...

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

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

(8) OB differs from the previous year by an amount of ₹2.89 crore due to proforma correction.

ANNEXURE
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

		On 31 March 2021	On 31 March 2020
(a)	General Cash Balances-		
1.	Cash in Treasuries	...	...
2.	Deposits with Reserve Bank	(-)70.04	4,80.36
3.	Deposits with other Banks	1.34	1.34
4.	Remittances in Transit	... ¹	2.90
	Total	(-)68.70	4,84.60
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	7,45.82	51,32.71
	Total- (a)	6,77.12	56,17.31
(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	0.90
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.64	1.64
3.	Investment out of Earmarked Funds	98,11.53	90,73.71
	Total-(b)	98,14.20	90,76.25
	Total-(a) +(b)	1,04,91.32	1,46,93.56

(*)There was a net difference of ₹ 2.09 crore (Debit) between the figures reflected in the accounts ₹4.33 crore (Debit) and that intimated by the Reserve Bank of India ₹2.24 crore (Credit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of April 2021 accounts the net difference to be reconciled is ₹2.09 crore (Debit).

		Debit	Credit	Net
				(₹ in crore)
i)	Difference as on 31 March 2021	4.33	2.24	2.09(Dr.)
ii)	Cleared in the accounts upto April 2021	...	...	...
iii)	Difference after the closing of April 2021	4.33	2.24	2.09(Dr.)

¹ OB differs from the previous year by an amount of ₹2.90 crore due to proforma correction.

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 ₹24,16.00 crore as on 31 March 2021. 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 ₹17,78.13 crore to ₹11,43.62 crore as on 31 March 2021.

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 34 days during the period from 01 April 2020 to 31 March 2021.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2020 to 31 March 2021 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	34
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	184
(iii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility	44
(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	103

- (1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2021, but worked out by 30th April 2021 and not simply the daily Balance on 31st March 2021.
- (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/ 2020	...	...	...	...	...	...
May/2020	20	67,71.37	11	18,27.90	...	...
June/2020	11	31,78.54	15	39,97.54	03	11,25.47
July/2020	03	7,62.91	25	62,88.65	03	2,54.13
August/2020	...	8.73	23	51,42.33	08	37,97.05
September/2020	...	6,83.80	10	51,38.37	20	56,82.69
October/2020	...	3.06	10	46,49.70	21	52,69.64
November/2020	04	26,83.21	21	66,40.81	05	22,80.79
December/2020	03	7,06.87	23	65,89.53	05	24,90.22
January/2021	...	18,19.77	28	75,55.45	03	6,62.69
February/2021	03	8,80.73	06	7,98.91	19	64,02.00
March/ 2021	...	15,08.76	12	50,90.03	16	38,47.57
Total	44	1,90,07.75	184	5,37,19.22	103	3,18,12.27

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31 March 2021.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 01 April 2020	Purchases	Sales	Closing Balance on 31 March 2021	Interest realised
	(₹ in crore)				
Short-term investments- Government of India Treasury Bills	5132.71	1,19,53.40	1,63,40.28	745.82	3.61
Total	51,32.71	1,19,53.40	1,63,40.28	7,45.82	3.61

- (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.

3. Statement of Receipts (Consolidated Fund)

Description	Actuals	
	2020-21	2019-20
		(₹ in Crores)
I. Tax and Non-Tax Receipts		
A Tax Revenue		
A.1 Own Tax Revenue		
State Goods and Services Tax (SGST)	1,88,71.35	2,02,27.04
Other Taxes on Income and Expenditure	2,70.05	2,46.50
Land Revenue	1,43.38	21.31
Stamps and Registration Fees	56,03.31	53,18.26
Taxes on Immovable property other than Agricultural land	1,40.70	1,31.54
State Excise	1,15,75.08	69,14.75
Taxes on Sales, Trade etc.	1,78,00.14	2,14,09.70
Taxes on Vehicles	29,66.01	32,78.75
Taxes on Goods and Passengers	25.06	36.18
Taxes and Duties on Electricity	12.51	11.26
Other Taxes and Duties on Commodities and Services	0.96	5.64
Total A.1	5,74,08.55	5,76,00.93
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	72,23.87	80,14.29
Corporation Tax	74,12.80	96,29.54
Taxes on Income other than Corporation Tax	76,03.75	75,45.40
Taxes on Wealth	...	0.42
Customs	12,69.78	17,90.19
Union Excise Duties	8,17.76	12,44.66
Service Tax	1,13.44	...
Other Taxes and Duties on Commodities and Services	19.19	17.89
Total A.2	2,44,60.59	2,82,42.39
Total A	8,18,69.14	8,58,43.32

3. Statement of Receipts (Consolidated Fund)

Description	Actuals	
	2020-21	2019-20
B Non-Tax Revenue		(₹ in Crores)
Interest Receipts	23.83	36.29
Dividends and Profits	0.02	4.46
Public Service Commission	16.43	5.62
Police	2,05.93	2,11.72
Jails	0.14	0.11
Stationery and Printing	0.12	0.21
Public Works	7.53	10.86
Other Administrative Services	1,05.98	2,37.02
Contributions and Recoveries towards Pension and other Retirement Benefits	28.19	17.19
Miscellaneous General Services	2,36.11	1,57.58
Education, Sports, Art and Culture	18.72	1,47.33
Medical and Public Health	1,85.28	1,61.29
Family Welfare	1.44	0.04
Water Supply and Sanitation	3.96	13.55
Housing	3.42	4.13
Urban Development	0.75	0.71
Information and Publicity	0.02	0.06
Labour and Employment	17.38	18.78
Social Security and Welfare	0.29	1.19
Other Social Services	1.51	1.37
Crop Husbandry	4.37	3.27
Animal Husbandry	0.27	0.32
Fisheries	3.90	3.16
Forestry and Wild Life	31.25	36.48
Co-operation	14.63	9.16
Other Agricultural Programmes	...	0.01
Land Reforms	0.47	0.51
Other Rural Development Programmes	0.74	2.35
Major Irrigation	1,13.96	1,22.39
Medium Irrigation	4.23	7.23
Minor Irrigation	0.58	0.66
Power	6.25	8.47
Village and Small Industries	4.66	6.29
Non-ferrous Mining & Metallurgical Industries	22,56.36	18,97.12
Ports and Light Houses	13.07	99.60

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2020-21	2019-20 (₹ In crore)
Roads and Bridges	43.85	50.04
Tourism	0.01	0.01
Civil Supplies	4.60	3.35
Other General Economic Services	34.88	34.81
Total B	33,95.13	33,14.74

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 (of which Externally Aided Projects) ... 1.29

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 1,44,93.47 1,31,22.69

Grants under proviso to Article 275(1) of the Constitution 20.56 89.42

Grants from Central Road Fund 3,22.00 3,50.08

Finance Commission Grants-

Post Devolution Revenue Deficit Grant 58,96.92 24,98.88

Grants for Rural Local Bodies 37,93.28 20,38.52

Grants for Urban Local Bodies 7,67.00 10,19.26

Grants-in-aid for State Disaster Response Fund 11,19.00 3,24.15

Other Transfer/Grants to States/Union Territories with Legislatures-

Grants towards Contribution to National Disaster Response Fund (NDRF) 6,57.03 5,70.91

Grants to cover gap in resources 12,61.00 ...

Compensation for loss of revenue arising out of implementation of GST 35,27.40 18,40.76

Other Receipts 14.25 20.00

Total- C **3,18,71.91** **2,18,75.96**

Total- Revenue Receipts (A+B+C) **11,71,36.18** **11,10,34.02**

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2020-21	2019-20
	(₹ In crore)	
III. Capital, Public Debt and Other Receipts		
D. Capital Receipts-	...	...
Total- D	...	...
E. Public Debt Receipts-		
Internal Debt-		
Market Loans	5,08,96.00	4,88,26.69
Loans from Financial Institutions	19,76.70	12,00.00
Bonds	...	0.01
Other Loans	...	...
Ways and Means Advances from the RBI	10,45,39.24	6,03,71.10
Special Securities issued to National Small Savings Fund	...	...
Loans and Advances from Central Government-		
Non Plan Loans	...	...
Loans for State Plan Schemes (Block Loans) ^(S)	...	...
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	45,62.73	20,30.43
Total- E	16,19,74.67	11,24,28.23
F. Loans and Advances by State Government (Recoveries) ⁽¹⁾	10,63.07	43,55.23
G. Inter-State Settlements	...	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	28,01,73.92	22,78,17.48

(S) 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 Crores)
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	72.24	...	...	72.24
President, Vice-President/Governor/Administrator of Union Territories	12.22	...	...	12.22
Council of Ministers	27.22	...	...	27.22
Administration of Justice	7,65.43	...	...	7,65.43
Elections	1,32.37	...	...	1,32.37
A.2 Fiscal Services				
Land Revenue	73.37	...	...	73.37
Stamps and Registration	1,43.97	...	...	1,43.97
State Excise	3,23.22	...	...	3,23.22
Taxes on Sales, Trade etc.	3,25.83	...	...	3,25.83
Taxes on Vehicles	1,41.85	...	...	1,41.85
Other Taxes and Duties on Commodities and Services	8.49	...	...	8.49
Other Fiscal Services	...	0.08	...	0.08
A.3 Interest Payments and Servicing of Debt				
Interest Payments	2,00,17.83	...	...	2,00,17.83
A.4 Administrative Services				
Public Service Commission	34.42	...	...	34.42
Secretariat - General Services	13,76.46	...	...	13,76.46
District Administration	11,50.45	...	...	11,50.45
Treasury and Accounts Administration	2,95.64	...	...	2,95.64
Police	58,28.59	1,49.94	...	59,78.53
Jails	1,63.09	...	...	1,63.09
Stationery and Printing	26.20	0.47	...	26.67
Public Works	2,50.99	43.23	...	2,94.22
Vigilance	69.34	...	...	69.34
Other Administrative Services	2,49.04	63,04.21	...	65,53.25
A.5 Pensions and Miscellaneous General Services				
Pensions and Other Retirement Benefits	1,74,70.23	...	...	1,74,70.23
Miscellaneous General Services	31.88	...	10,00.00	10,31.88

4. Statement of Expenditure (Consolidated Fund) by Function and Nature

A. Expenditure by Function

Description	Revenue	Capital	L&A	Total
				(₹ in Crores)
Total General Services	4,89,90.37	64,97.93	10,00.00	5,64,88.30
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	2,00,74.89	34,16.54	...	2,34,91.43
Technical Education	4,78.59	...	...	4,78.59
Sports and Youth Services	1,03.96	...	...	1,03.96
Art and Culture	1,31.31	...	...	1,31.31
B.2 Health and Family Welfare				
Medical and Public Health	55,57.96	4,49.85	...	60,07.81
Family Welfare	34,15.88	87.20	...	35,03.08
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	(-)92.08	4,20.47	1,51.30	4,79.69
Housing	11,90.67	0.57	...	11,91.24
Urban Development	43,56.26	2,87.62	1.42	46,45.30
B.4 Information and Broadcasting				
Information and Publicity	2,35.40	0.33	...	2,35.73
B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,24,11.16	1,69.21	...	2,25,80.37
B.6 Labour and Labour welfare				
Labour, Employment and Skill Development	2,73.42	...	...	2,73.42
B.7 Social Welfare and Nutrition				
Social Security and Welfare	35,13.40	20.83	...	35,34.23
Nutrition	13,75.74	...	...	13,75.74
Relief on account of Natural Calamities	28,24.12	...	...	28,24.12
B.8 Others				
Other Social Services	89.92	3,52.94	...	4,42.86
Secretariat-Social Services	47.17	...	...	47.17
Total Social Services	6,59,87.77	52,05.56	1,52.72	7,13,46.05

4. Statement of Expenditure (Consolidated Fund) by Function and Nature
A. Expenditure by Function

Description	Revenue	Capital	L&A	Total
(₹ in Crores)				
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	39,49.57	(-)58.28	...	38,91.29
Soil and Water Conservation	37.25	1.92	...	39.17
Animal Husbandry	7,22.00	9.69	...	7,31.69
Dairy Development	...	...	20.00	20.00
Fisheries	1,45.13	42.00	...	1,87.13
Forestry and Wild Life	2,53.23	9.49	...	2,62.72
Food Storage and Warehousing	29.44	...	...	29.44
Agricultural Research and Education	16,46.29	11.32	...	16,57.61
Co-operation	1,51.39	25.49	12.82	1,89.70
Other Agricultural Programmes	43,84.69	12.50	...	43,97.19
C.2 Rural Development				
Special Programmes for Rural Development	1,01.05	...	...	1,01.05
Rural Employment	45,26.09	...	...	45,26.09
Land Reforms	10.11	...	...	10.11
Other Rural Development Programmes	80,79.69	17,34.69	...	98,14.38
C.3 Irrigation and Flood Control				
Major Irrigation	5,96.97	35,87.48	...	41,84.45
Medium Irrigation	...	71.36	...	71.36
Minor Irrigation	90.05	3,10.85	...	4,00.90
Command Area Development	4.53	0.81	...	5.34
Flood Control and Drainage	0.19	53.17	...	53.36
C.4 Energy				
Power	60,17.11	1.47	95.92	61,14.50
C.5 Industry and Minerals				
Village and Small Industries	9,47.92	46.17	...	9,94.09
Industries	1,93.07	...	...	1,93.07
Non-Ferrous Mining and Metallurgical Industries	37.86	...	...	37.86
Other Industries	1,39.57	4,34.66	...	5,74.23
Consumer Industries	...	...	2,95.88	2,95.88
C.6 Transport				
Ports and Light Houses	12.54	2.36	...	14.90
Civil Aviation	84.87	25.77	1,06.50	2,17.14
Roads and Bridges	12,75.58	7,38.09	...	20,13.67

4. Statement of Expenditure (Consolidated Fund) by Function and Nature

A. Expenditure by Function

Description	Revenue	Capital	L&A	Total
				(₹ in Crores)
Road Transport	29,26.41	...	...	29,26.41
Inland Water Transport	0.69	...	...	0.69
C.7 Science, Technology and Environment				
Other Scientific Research	7.97	...	...	7.97
Ecology and Environment	2.33	...	...	2.33
C.8 General Economic Services				
Secretariat-Economic Services	10,85.70	...	...	10,85.70
Tourism	22.61	9.42	...	32.04
Foreign Trade and Export Promotion	1.28	...	...	1.28
Census, Surveys and Statistics	92.01	...	...	92.01
Civil Supplies	85.18	...	...	85.18
Other General Economic Services	18.37	2,01.11	...	2,19.48
Total Economic Services	3,76,78.74	72,71.54	5,31.12	4,54,81.40
D Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19.74	...	...	19.74
Total Grants-in-aid and Contributions	19.74	...	...	19.74
E Public Debt				
Internal Debt of the State Government	...	...	11,69,40.05	11,69,40.05
Loans and Advances from the Central Government	...	...	13,34.27	13,34.27
Total Public Debt	...	...	11,82,74.32	11,82,74.32
F Loans and Advances				
Loans to Government Servants etc.	...	...	31.27	31.27
Total Loans and Advances	...	...	31.27	31.27
Total Consolidated Fund Expenditure	15,26,76.62	1,89,75.03	11,99,89.43	29,16,41.08

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

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in crore)</i>									
Grants-in-Aid	73667.21 ^(&)	2.38	73669.59	59915.22 ^(*)	0.43	59915.65	60794.71	1.43	60796.14
Salaries	28119.62	585.04	28704.66	25343.15	581.38	25924.53	24284.93	578.98	24863.91
Pensionary Charges	21935.76	...	21935.76	21491.12	...	21491.12	18112.02	...	18112.02
Interest	19971.78	...	19971.78	17507.09	...	17507.09	15347.55	...	15347.55
Major Works	...	16675.70	16675.70	...	10290.94	10290.94	...	17727.83	17727.83
Subsidies	4948.03	...	4948.03	6342.86	...	6342.86	2351.76	...	2351.76
Scholarships and Stipends	767.52	...	767.52	7491.73	...	7491.73	2448.23	...	2448.23
Professional Services	1848.16	75.21	1923.37	2013.74	80.45	2094.19	1899.98	46.57	1946.55
Minor Works	881.36	152.63	1033.99	673.82	1007.33	1681.15	920.89	1081.87	2002.76
Other Charges	67.53	773.74	841.27	437.43	102.15	539.58	959.55	463.35	1422.90
Cost of Ration/Diet Charges	2363.68	...	2363.68	2136.23	...	2136.23	1142.58	...	1142.58
Contributions	1486.93	...	1486.93	1428.37	...	1428.37	837.65	...	837.65
Encashment of Earned Leave	822.43	...	822.43	815.90	...	815.90	806.66	...	806.66
Other Contractual Services	1607.82	27.20	1635.02	1042.89	30.36	1073.25	840.28	24.48	864.76
Supplies and Materials	959.52	306.67	1266.19	549.61	2.22	551.83	789.29	0.10	789.39
Office Expenses	418.00	36.26	454.26	555.34	33.49	588.83	513.42	28.36	541.78
Investments	...	33.04	33.04	...	0.10	0.10	...	28.21	28.21
Transfer to Reserve Funds and Deposit Accounts -SDRF	1491.00	...	1491.00	534.00	...	534.00	509.00	...	509.00
Other Professional Services	387.02	...	387.02	363.82	...	363.82	...	...	...
Domestic Travel Expenses	250.19	7.30	257.49	309.66	6.93	316.59	325.63	7.28	332.91
Arrear Salaries	478.89	10.43	489.32	331.80	7.71	339.51	...	...	...
Arrear Pensions	354.95	...	354.95	259.29	...	259.29	...	...	...
Work Charged Establishment Salaries	297.87	52.87	350.74	204.87	34.01	238.88	...	...	...
Machinery and Equipment	3.98	640.44	644.42	2.18	360.80	362.98	5.86	423.16	429.02
Advertisements Sales and Publicity Expenses	167.25	16.01	183.26	89.05	17.93	106.98	113.09	52.35	165.44
Rents Rates and Taxes	167.58	1.79	169.37	126.43	1.26	127.69	102.72	1.07	103.79
User Charges	34.42	...	34.42	54.20	...	54.20	28.29	...	28.29
Petrol Oil and Lubricants	100.12	0.84	100.96	82.53	1.02	83.55	100.87	1.50	102.37
Wages	49.71	2.30	52.01	54.48	2.51	56.99	45.05	1.65	46.70
Motor Vehicles	14.99	53.61	68.60	12.66	149.79	162.45	15.00	4.62	19.62
Publications	35.72	0.11	35.83	13.76	0.06	13.82	37.12	0.07	37.19
Clothing Tentage and Store	64.25	...	64.25	35.06	...	35.06	20.21	...	20.21
Other Administrative Expenses	23.90	0.01	23.91	16.01	0.57	16.58	11.92	16.00	27.92

(&) Grants-in-Aid includes an amount of ₹14,50.53 crore spent towards salaries.

(*) Grants-in-Aid includes an amount of ₹9,44.63 crore spent towards salaries.

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

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in crore)</i>									
Secret Service Expenditure	38.25	...	38.25	18.85	...	18.85	15.45	...	15.45
Scheme/Project based Assistance	...	5.06	5.06	...	6.45	6.45	...	...	...
Training	8.44	1.71	10.15	6.84	0.50	7.34	...	...	...
Arms and Ammunition	4.60	5.66	10.26	3.33	1.60	4.93	7.77	1.64	9.41
Fees, Fines & Refunds	0.20	...	0.20	0.68	...	0.68	...	...	...
Other Discounts	...	...	...	...	...	...	3.05	...	3.05
Rewards	1.16	...	1.16	0.65	...	0.65	2.34	...	2.34
Suspense	(-2.63)	...	(-2.63)	...	...	...	500.00	...	500.00
Foreign Travel Expenses	0.13	...	0.13	2.19	...	2.19	0.83	...	0.83
Royalty	...	...	...	...	...	...	0.15	...	0.15
Writes off and Losses	0.19	...	0.19	0.04	...	0.04	0.04	...	0.04
Overtime Allowance	0.05	...	0.05	0.04	...	0.04	0.08	...	0.08
Transfer to Reserve Funds and Deposit Accounts -NDRF	657.03	...	657.03	570.91	...	570.91	1004.88	...	1004.88
Deduct – Recoveries	(-3271.80)	(-224.44)	(-3496.24)	(-5941.59)	(-91.83)	(-6033.42)	(-2505.59)	(-333.94)	(-2539.53)
Inter Account Transfers	(-8546.17)	(-266.54)	(-8812.71)	(-7421.14)	(-386.08)	(-7807.22)	(-3823.19)	(-480.24)	(-4303.43)
Amount to be met from SSA Funds on Staff Component Total	(-0.02)	...	(-0.02)	(-0.32)	...	(-0.32)	(-0.15)	...	(-0.15)
TOTAL	152676.62	18975.03	160563.08	137474.78	12242.08	149716.86	128569.92	19976.34	148546.26

Note: Grants-in-aid under Revenue Account includes expenditure of ₹1,10,88.57 crore (Salaries ₹87,54.54 crore, Wages ₹1.40 crore, Arrear Salaries ₹79.01 crore, Domestic Travel Expenses ₹1,35.33 crore, Office expenses ₹88.45 crore, Publications ₹7.10 crore, Supplies and Materials ₹1,57.67 crore, Petrol, Oil and Lubricants ₹3.53 crore, Minor Works ₹91.93 crore, Professional Services ₹0.22 crore, Other Professional Services ₹15,46.95 crore, Other Contractual Services ₹2,22.44 crore,) incurred under Minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

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5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
A. Capital Account of General Services-							
4047	Capital Outlay on Other Fiscal Services	...	...	...	0.08	0.08	...
4055	Capital Outlay on Police	2,89.17	10,22.28	...	1,49.94	11,72.22	(-)48.15
4058	Capital Outlay on Stationery and Printing	0.16	1.55	...	0.47	2.02	193.75
4059	Capital Outlay on Public Works	48.33	6.16	...	43.23	6.16	...
4070	Capital Outlay on Other Administrative Services	34,14.32	3,06.04	...	63,04.21	3,49.27	(-)10.55
	Total- A	37,51.98	10,21.68	...	64,97.93	10,21.68	...
			35,84.02	...		98,88.23	84.64
			8,14.37	...		8,14.37	...
			49,13.89	...		1,14,11.82	73.19
			28,73.01	...		28,73.01	...
B. Capital Account of Social Services-							
(a) Capital Account of Education, Sports, Art and Culture-							
4202	Capital Outlay on Education, Sports, Art and Culture	3,39.94	19,39.62	...	34,16.54	53,56.16	905.04
	Total- (a)	3,39.94	13,11.07	...	34,16.54	13,11.07	...
			19,39.62	...		53,56.16	905.04
			13,11.07	...		13,11.07	...
(b) Capital Account of Health and Family Welfare-							
4210	Capital Outlay on Medical and Public Health	1,19.75	13,57.48	...	4,49.85	18,07.33	275.66
4211	Capital Outlay on Family Welfare	84.67	12,21.70	...	87.20	12,21.70	...
			90.84	...		1,78.04	2.99
			56.84	...		56.84	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
Total- (b)		2,04.42	14,48.32 12,78.54	...	5,37.05	19,85.37 12,78.54	162.72 ...
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-							
4215	Capital Outlay on Water Supply and Sanitation	4,25.77	21,58.18 31,85.93	...	4,20.47	25,78.65 31,85.93	(-)1.24 ...
4216	Capital Outlay on Housing	0.34	14.63 2,96.81	...	0.57	15.20 2,96.81	67.65 ...
4217	Capital Outlay on Urban Development	5,36.49	37,78.82 7.65	...	2,87.62	40,66.44 7.65	(-)46.39 ...
Total- (c)		9,62.60	59,51.63 34,90.39	...	7,08.66	66,60.29 34,90.39	(-)26.38 ...
(d) Capital Account of Information and Broadcasting-							
4220	Capital Outlay on Information and Publicity	...	2.99 6.50	...	0.33	3.32 6.50	......
Total- (d)		...	2.99 6.50	...	0.33	3.32 6.50	......
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-							
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	1,62.65	25,63.58 35,55.63	...	1,69.21	27,32.79 35,55.63	4.03 ...
Total- (e)		1,62.65	25,63.58 35,55.63	...	1,69.21	27,32.79 35,55.63	4.03 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(g) Capital Account of Social Welfare and Nutrition-							
4235	Capital Outlay on Social Security and Welfare	18.26	3,79.00 3,11.85	...	20.83	3,99.83 3,11.85	14.07 ...
	Total- (g)	18.26	3,79.00 3,11.85	...	20.83	3,99.83 3,11.85	14.07 ...
(h) Capital Account of other Social Services-							
4250	Capital Outlay on other Social Services	3,68.29	19,58.18 4,83.22	...	3,52.94	23,11.12 4,83.22	(-)4.17 ...
	Total- (h)	3,68.29	19,58.18 4,83.22	...	3,52.94	23,11.12 4,83.22	(-)4.17 ...
	Total- B	20,56.16	1,42,43.32 1,04,37.20	...	52,05.56	1,94,48.88 1,04,37.20	153.17 ...
C. Capital Account of Economic Services-							
(a) Capital Account of Agriculture and Allied Activities-							
4401	Capital Outlay on Crop Husbandry	91.35	2,75.96 59.07	...	(-)58.28	2,17.68 59.07	(-)163.80 ...
4402	Capital Outlay on Soil and Water Conservation	(-)5.93	8.19 0.01	...	1.92	10.11 0.01	(-)132.38 ...
4403	Capital Outlay on Animal Husbandry	19.90	1,94.11 59.74	...	9.69	2,03.80 59.74	(-)51.31 ...
4404	Capital Outlay on Dairy Development	...	...	...	...	...	...
4405	Capital Outlay on Fisheries	7.22	61.70 60.97	...	42.00	1,03.70 60.97	481.72 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
4406	Capital Outlay on Forestry and Wild Life	26.02	1,18.38	...	9.49	1,27.87	(-)63.53
4408	Capital Outlay on Food Storage and Warehousing	...	1,13.12	...	...	1,13.12	...
4415	Capital Outlay on Agricultural Research and Education	54.77	3,02.77	...	11.32	3,14.09	(-)79.33
4416	Investments in Agricultural Financial Institutions	...	25.00	...	...	25.00	...
4425	Capital Outlay on Co-operation	...	1.00	...	...	1.00	...
4435	Capital Outlay on other Agricultural Programmes	...	5.35	...	25.49	30.84	...
	Total- (a)	(-)3.63	3,25.19	...	12.50	3,25.19	...
		1,89.70	(-)3.63	...	54.13	8.87	(-)444.35
			51.11	...		51.11	...
			9,63.83	...		10,17.96	(-)71.47
			7,73.00	...		7,73.00	...
(b)	Capital Account of Rural Development-						
4515	Capital Outlay on other Rural Development Programmes	8,21.64	25,66.01	...	17,34.69	43,00.70	111.13
	Total- (b)	8,21.64	18,52.76	...	17,34.69	18,52.76	...
			25,66.01	...		43,00.70	111.13
			18,52.76	...		18,52.76	...
(d)	Capital Account of Irrigation and Flood Control-						
4700	Capital Outlay on Major Irrigation	36,29.62	3,83,27.81	...	35,87.48	4,19,15.29	(-)1.16
4701	Capital Outlay on Medium Irrigation	17.35	8,77,07.45	...	71.36	8,77,07.45	...
4702	Capital Outlay on Minor Irrigation	6,28.41	4,87.48	...	3,10.85	5,58.84	311.30
			48,68.00	...		48,68.00	...
			79,94.44	...		83,05.29	(-)50.53
			95,47.74	...		95,47.74	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
4705	Capital Outlay on Command Area Development	0.50	0.55	...	0.81	1.36	62.00
4711	Capital Outlay on Flood Control Projects	61.26	13,02.22	...	53.17	13,55.39	(-)13.21
	Total- (d)	43,37.14	4,81,12.50	...	40,23.67	5,21,36.17	(-)7.23
	Capital Account of Energy-		10,50,03.20		10,50,03.20		...
(e)	Capital Account of Energy-						
4801	Capital Outlay on Power Projects	19.71	1,06.59	...	1.47	1,08.06	(-)92.54
4810	Capital Outlay on New and Renewable Energy	...	...	...	...	...	...
	Total- (e)	19.71	1,06.59	...	1.47	1,08.06	(-)92.54
	Capital Account of Industry and Minerals-		53,28.53		53,28.53		...
(f)	Capital Account of Industry and Minerals-						
4851	Capital Outlay on Village and Small Industries	4.69	1,37.07	...	46.17	1,83.24	884.43
4852	Capital Outlay on Iron and Steel Industries	...	75.81	...	...	75.81	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.09	4.73	...	...	4.73	...
4854	Capital Outlay on Cement & Non-metallic Mineral Industries	...	0.18	...	...	0.18	(-)100.00
4855	Capital Outlay on Fertilizer Industries	...	8,91.27	...	...	8,91.27	...
	
		...	0.22	...	...	0.22	...
	
		...	27.46	...	...	27.46	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
4858	Capital Outlay on Engineering Industries	...	...	...	...	...	...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	37.42	...	...	37.42	...
4860	Capital Outlay on Consumer Industries	(-)0.30	12.88	...	...	12.88	...
4875	Capital Outlay on other Industries	4,41.50	60.28	...	...	60.28	(-)100.00
4885	Other Capital Outlay on Industries and Minerals	...	3,48.20	...	...	3,48.20	...
		4,41.50	10,12.89	...	4,34.66	14,47.54	(-)1.55
		...	6,01.45	...	...	6,01.45	...
		...	71.68	...	...	71.68	...
	Total- (f)	4,45.98	12,10.42	...	4,80.83	16,91.24	7.82
		...	20,71.12	...	...	20,71.12	...
	(g) Capital Account of Transport-						
5051	Capital Outlay on Ports and Light Houses	4.45	39.92	...	2.36	42.28	(-)46.97
5053	Capital Outlay on Civil Aviation	26.24	8,65.91	...	...	8,65.91	...
5054	Capital Outlay on Roads and Bridges	6,30.87	1,70.82	...	25.77	1,96.59	(-)1.79
5055	Capital Outlay on Road Transport	...	72.24	...	...	72.24	...
5056	Capital Outlay on Inland Water Transport	...	77,72.25	...	7,38.09	85,10.35	16.99
		...	1,71,82.89	...	...	1,71,82.89	...
		...	1,82.84	...	...	182.84	...
		...	7.81	...	...	7.81	...
	Total- (g)	6,61.56	79,82.99	...	7,66.22	87,49.22	15.82
		...	1,83,11.69	...	...	1,83,11.69	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Andhra Pradesh	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
<i>(i) Capital Account of General Economic Services-</i>							
5452	Capital Outlay on Tourism	6.25	94.41 23.35	...	9.42	1,03.83 23.35	50.72 ...
5453	Capital Outlay on Foreign Trade and Export Promotion	...	...	...	...	...	...
5465	Investments in General Financial & Trading Institutions	...	13.00 4.13	...	...	13.00 4.13	...
5475	Capital Outlay on other General Economic Services	(-)48.04	28.96 13,46.59 46,33.85	...	2,01.11	28.96 15,47.70 46,33.85	... (-)518.63 ...
Total- (i)		(-)41.79	14,45.13 46,99.16	...	2,10.53	16,55.66 46,99.16	(-)603.78 ...
Total- C		64,33.94	6,23,87.47 13,80,39.46	...	72,71.54	6,96,59.01 13,80,39.46	13.02 ...
Total- Expenditure Capital Account		1,22,42.08	8,15,44.68 15,13,49.67	...	1,89,75.03	10,05,19.71 15,13,49.67	55.00 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. During the year 2020-21, the Government of Andhra Pradesh invested ₹2.00 crore in Statutory Corporations, ₹5.47 crore in Government Companies, ₹0.07 crore in Other Joint Stock Cos & Partnerships and ₹25.49 crore in Co-operative Institutions and Local Bodies, the total investment being ₹33.04 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 ₹84,01.21 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		
4070 Capital Outlay on other Administrative Services	28,89.89	Increase in expenditure was mainly due to higher 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	30,76.60	Increase in expenditure was mainly due to higher expenditure towards 'NAADU NEDU - Infrastructure Facilities in Schools' and 'Mana Badi -Nadu Nedu : Upgrading Infrastructure in High Schools'.
(b) Capital Account of Health and Family Welfare		
4210 Capital Outlay on Medical and Public Health	3,30.10	Increase in expenditure was mainly due to higher expenditure towards 'Medical Buildings (NAADU-NEDU)'
C. Capital Accounts of Economic Services		
(b) Capital Account of Rural Development		
4515 Capital Outlay on other Rural Development Programmes	9,13.05	Increase in expenditure was mainly due to higher expenditure towards 'AIB (Asian Infrastructure Investment Bank) - Andhra Pradesh Rural Road Project' and 'Construction of Panchayat Raj Roads under PMGSY'
(g) Capital Account of Transport		
5054 Capital Outlay on Roads and Bridges	1,07.22	Increase in expenditure was mainly due to higher expenditure towards 'Core Network Roads (Works)' and 'Kadapa Amnity Projects'
(f) Capital Account of General Economic Services		
5475 Capital Outlay on other General Economic Services	2,49.15	Increase in expenditure was mainly due to higher expenditure towards 'Creation of Infrastructure for Andhra Pradesh Fiber Grid' and 'Pulivendula Area Development Agency'

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

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

Head of Account	Decrease (₹ in Crore)	Reasons
A. Capital Account of General Services		
4055 Capital Outlay on Police	1,39.23	Decrease in Expenditure was due to lower expenditure towards 'National Scheme for Modernization of Police and Other forces' and 'Headquarters Office'
B. Capital Account of Social Services		
(c) Capital Account of Water Supply, Sanitation, Housing		
4217 Capital Outlay on Urban Development	2,48.87	Decrease in Expenditure was due to lower expenditure towards 'Andhra Pradesh Urban Water Supply and Septage Management Improvement Project'
C. Capital Accounts of Economic Services		
(a) Capital Account of Agriculture and Allied Activities		
4401 Capital Outlay on Crop Husbandry	1,49.63	Decrease in Expenditure was due to lower expenditure towards 'Mitigation of Droughts and Farmers Distress through Climate Resilient Agriculture (IFAD)'
(d) Capital Account of Irrigation and Flood Control		
4702 Capital Outlay on Minor Irrigation	3,17.56	Decrease in Expenditure was due to lower expenditure towards 'Lift Irrigation Works' and 'Neeru - Chettu'.

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 2020	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	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	18,88,20.01	...	5,08,96.00	1,03,98.42	22,93,17.59	4,04,97.58	21.45	66.25
			
WMA from the RBI	...	...	10,45,39.24	10,45,39.24	...	...	...	...
			
Bonds	97,56.07	...	...	...	97,56.07	...	...	2.82
			
Loans from Financial Institutions	57,99.33	...	19,76.70	8,14.95	69,61.08	11,61.75	20.03	2.01
	(-6.97^(y))				(-6.97)			
Special Securities issued to National Small Savings Fund	1,13,31.32	...	...	11,72.95	1,01,58.37	(-11,72.95)	(-10.35)	2.93
			
Other Loans	4.98	...	...	14.49	(-9.51)	(-14.49)	(-2,90.96)	...
	(-88.20^(y))				(-88.20)			
6004 Loans and Advances from the Central Government								
01 Non-Plan Loans	20.08	...	...	3.03	17.05	(-3.03)	(-15.09)	...
	1.75				1.75			
02 Loans for State Plan Schemes	59,40.80	...	...	13,31.24	46,09.56	(-13,31.24)	(-22.41)	1.33
			
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
	3.59				3.59			

(1) A more 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 2020	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase(+)/Decrease(-) Amount	Per cent	As a per cent of Total Liabilities
	(₹ in crore)							
04 Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...
07 Pre-1984 -85 Loans	...	...	...	...	...			...
	8.74				8.74			
09 Other Loans for States/Union Territory with Legislature Schemes	49,67.59	...	45,62.73	0.00	95,30.32	45,62.73	91.85	2.75
Total Public Debt (A)	22,66,40.18	...	16,19,74.67	11,82,74.32	27,03,40.53	4,37,00.35	19.28	78.10
	(-81.09⁽¹⁾)				(-81.09)			
B. Other Liabilities								
Public Accounts								
Small Savings Provident Funds etc.	1,67,45.44	...	1,01,78.72	36,48.19	2,32,75.97	65,30.53	40.00	6.72
			
Reserve Funds Bearing interest	18,63.25	...	21,49.00	23,27.07	16,85.18	(-1,78.07)	(-9.56)	0.49
			
Reserve Funds not bearing interest	20,64.82	...	10,79.59	11,42.10	20,02.31	(-62.51)	(-3.03)	0.58
			
Deposits bearing interest	74,60.42	...	(-17,23.48 ⁽²⁾)	52,31.06	5,05.88	(-69,54.54)	(-93.22)	0.15
	2,01.93				2,01.93			
Deposits not bearing interest	4,26,05.68	...	14,39,30.97	13,82,12.19	4,83,24.46	57,18.78	13.42	13.96
	43,01.75				43,01.75			
Total Other Liabilities (B)	7,07,39.61	...	15,56,14.80	15,05,60.61	7,57,93.80	50,54.19	7.14	21.90
	45,03.68				45,03.68			
Total Public Debt & Other Liabilities(A+B)	29,73,79.79	...	31,75,89.47	26,88,34.93	34,61,34.33	4,87,54.54	16.39	
	44,22.59				44,22.59			

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

(2) Minus balance is due to transfer of amounts to new Heads as per G.O.Nos.99 and 145 of State Govt

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

(a) As per the Statement of Amendment to Fiscal Policy laid on the Table of Andhra Pradesh State Legislature in December 2020, A-Fiscal Indicators-Rolling Targets, the outstanding total liabilities shall be less than 35.00 per cent of the GSDP, as fixed for the financial year 2020-21. However, The total liability as percentage to GSDP (₹98,66,11 crore) during 2020-21 is 35.30 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 2021, fifty three loans totaling ₹5,08,96.00 crore bearing interest varying from 5.44 per cent to 7.98 per cent redeemable in the years between 2024 and 2041 were raised at par. Out of the seventeen redeemable Andhra Pradesh State Development Loans in 2020-21, repayment of seventeen Market Loans viz., 6.99 per cent, 7.56 per cent, 7.64 per cent, 7.77 per cent, 8.07 per cent, 8.11 per cent, 8.18 per cent, 8.35 per cent, 8.37 per cent, 8.39 per cent, 8.42 per cent, 8.49 per cent, 8.51 per cent, 8.52 per cent, 8.53 per cent and 8.57 per cent were made during 2020-21 to the extent of ₹1,03,98.40 crore. Further, one unclaimed Market Loan (9% APSDL 1999) 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 since 1999-2000 onwards as per the guidelines issued by the M/o. Finance and RBI Nagpur from time to time.

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 2020 and to the end of 31 March 2021 are shown below:

Sinking Fund				
Balance allocated to Andhra Pradesh	Opening Balance as on 01 April 2020	Additions during the year	Withdrawals during the year	Closing Balance as on 31 March 2021 (₹ in Crore)
...	83,16.79	6,85.74	14.01	89,88.52

An amount of ₹89,31.90 crore was invested from the balance of ₹89,88.52 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 2020-2021. The total balance in the Sinking Fund for the purpose at the end of the year was ₹1.00 crore.

- Loans from Government of India:** The details of loans obtained from the Government of India are given in Statement No.17. An amount of ₹95,30.32 crore towards back to back loans were received as on 31 March 2021 for State Plan Schemes.
- 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 ₹1,66,12.47 crore as on 31 March 2021. 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:	₹ 11,72.95 crore
Interest on NSSF:	₹ 10,89.81 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 2021 was ₹5,25,17.83 crore(Apportioned) and ₹45,03.68 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 2020	Receipts during the year	Repayments during the year	Balance on 31 March 2021
(i) Interest bearing obligations such as:					(₹ in crore)
(a) Depreciation Reserve Funds of Government Commercial undertakings, etc.	...	18,63.25	21,49.00	23,27.07	16,85.18
(b) Other Obligations	...	74,60.42	(-)17,23.48 ⁽¹⁾	52,31.06	5,05.88
		2,01.93			2,01.93
(ii) Non-Interest bearing obligations such as Deposits other than Earmarked funds etc.	...	4,46,70.50	14,50,10.56	13,93,54.29	5,03,26.77
		43,01.75			43,01.75
Total	...	5,39,94.17	14,54,36.08	14,69,12.42	5,25,17.83
		45,03.68			45,03.68

¹ Minus balance is due to transfer of amounts to new Heads as per G.O.Nos.99 and 145 of State Govt

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 2019-20 are shown below:

	2020-21	2019-2020 (₹ in Crore)
(i) Gross Debt and other obligations outstanding at the end of the year		
(a) Public Debt and Small Savings, Provident Funds, etc.	29,35,35.41	24,33,04.53
(b) On other obligations	5,70,21.51	5,84,97.85
Total(i)	35,05,56.92	30,18,02.38
(ii) Interest paid by Government		
(a) On Public Debt and Small Savings, Provident Funds, etc.	2,00,13.93	1,76,16.09
(b) On Other obligations	3.90	36.68
Total(ii)	2,00,17.83	1,76,52.77
(iii) Deduct		
(a) Interest received on Loans and Advances given by Government	12.41	13.18
(b) Interest realized on Investment of cash balances	3.61	21.65
Total(iii)	16.02	34.83
(iv) Net Interest charged	2,00,01.81	1,76,17.94
(v) Percentage of Gross Interest (item(ii)) to total revenue receipts	17.09	15.90
(vi) Percentage of net interest (item (iv)) to total revenue receipts	17.08	15.87

There was in addition certain other receipts and adjustments totaling ₹7.81 crore such as interest received from Commercial Departments (₹Nil crore), Miscellaneous Receipts (₹7.81 crore). Even after taking into account these receipts, there would still be a net burden of interest of ₹1,99,94.01 crore on Revenue (which works out to 17.07 per cent of the total revenue receipts).

The Government also received during the year ₹0.02 crore as Dividend on investments in Commercial undertakings etc.

(iv) Appropriation for Reduction or Avoidance of Debt

	2020-21	2019-2020 (₹ in crore)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	--Nil--	--Nil--

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: 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 2020 (#)	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 2021	Net Increase(+)/ Decrease(-)	Interest payment in arrears (♦)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Statutory Corporations/Govt. companies	4,52.17		12,02.42	10,15.73	...	6,38.86	1,86.69	(-)53.54
Universities/Academic Institutions	76,28.83		...	...	...	76,28.83	...	...
Panchayati Raj Institutions	19.28		...	...	...	19.28	...	...
Municipalities/Municipal Councils/Municipal Corporations	46.32		...	...	...	46.32	...	...
	7,86.46		1,51.30	...	...	9,37.76	1,51.30	74.72
Urban Development Authorities	1,44.86		...	...	...	1,44.86	...	...
	16,05.43		1.42	...	...	16,06.85	1.42	1,52.52
Housing Boards	36,64.05		...	...	...	36,64.05	...	...

	34.12		...	...	...	34.12	...	...
State Housing Corporation	6,47.01		...	2.18	...	6,44.83	(-)2.18	61.26
	1,16,36.04		...	...	...	1,16,36.04	...	...
Co-operative Societies/Co-operative Corporations/ Banks	96.07		3,28.70	4.14	...	4,20.63	3,24.56	8.73
	12,73.40		...	...	...	12,73.40	...	...
Loans to Government Servants	1.22 ^(a)		31.27	36.14	0.19	(-)3.84	...	...
	4,00.07		...	...	...	4,00.07	...	...
Others	10,81.33		...	4.69	...	10,76.64	...	1,02.28
	32,52.71		...	...	...	32,52.71	...	...
Total - F- Loans and Advances	46,69.69 ^(a)		17,15.11	10,62.88	0.19	53,21.73	6,51.85	3,45.97
	2,80,99.68		...	...	...	2,80,99.68	...	...

(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 01.04.2020 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

(a) Opening balance increased by 0.01 due to rounding

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

Sector	Balance as on 01 April 2020	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 2021	Net increase(+)/ Decrease (-)	Interest payment in arrears ^(*)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. General Services								
(i) Pension and Miscellaneous General Services								
Pension and Miscellaneous General Services	35.80 0.65		10,00.00	10,00.00	...	35.80 0.65	...	(-91.60) ...
Total - Pension and Miscellaneous Services	35.80 0.65		10,00.00	10,00.00	...	35.80 0.65	...	(-91.60) ...
Total - A - General Services	35.80 0.65		10,00.00	10,00.00	...	35.80 0.65	...	(-91.60) ...
B. Social Services								
Education Sports Art and Culture	...		...	...	...	...	...	...
	2,28.51					2,28.51	...	...
Health and Family Welfare	37.88		...	...	...	37.88	...	3.60
	5,62.16					5,62.16	...	...
Water Supply, Sanitation, Housing & Urban Development	24,93.12		1,52.72	2.18	...	26,43.66	1,50.54	2,36.64
	2,03,72.49					2,03,72.49	...	...
Information and Broadcasting	...		...	...	...	...	...	...
	44.36					44.36	...	...
Social Welfare and Nutrition	(-1.60) ⁽⁸⁾		(-1.60)	...	(-0.15)
	10,56.90					10,56.90	...	...
Others ⁽⁸⁾
	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.

(8) 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 2020 (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 2021 (7)	Net increase(+)/ Decrease(-) (8)	Interest payment in arrears (★) (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total - B - Social Services	25,29.40		1,52.72	2.18	...	26,79.94	1,50.54	2,40.09
	2,23,34.89					2,23,34.89	...	...
C. Economic Services								
Agriculture and Allied Services	83.34		32.82	8.79	...	1,07.37	24.03	7.08
	8,20.99					8,20.99	...	...
Irrigation and Flood Control	...		...	...	...	...	...	...
	1,63.35					1,63.35	...	...
Energy	6,32.24		95.92	15.73	...	7,12.43	80.19	58.57
	20,30.35					20,30.35	...	...
Industry and Minerals	56.43		2,95.88	0.04	...	3,52.27	2,95.84	5.36
	8,62.53					8,62.53	...	...
Transport	13,31.26		1,06.50	...	...	14,37.76	1,06.50	1,26.47
	14,54.92					14,54.92	...	...
General Economic Services	...		...	...	...	...	...	...
	22.44					22.44	...	...
Total - C - Economic Services	21,03.27		5,31.12	24.56		26,09.83	5,06.56	1,97.48
	53,54.58					53,54.58	...	...
D. Loans to Govt. Servants								
Loans to Government Servants	1.22 ^b		31.27	36.14	0.19	(-)3.84	(-)5.06	...
	4,00.07					4,00.07	...	...
Total - D - Loans to Government Servants	1.22		31.27	36.14	0.19	(-)3.84	(-)5.06	...
	4,00.07					4,00.07	...	...

(★) 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.

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 2020 (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 2021 (7)	Net Increase(+)/ Decrease(-) (8)	Interest payment in arrears (♦) (9)
E. Loans for Miscellaneous Purposes								
Loans for Miscellaneous purposes	...		...	...	...	...	...	...
Total – E - Loans for Miscellaneous purposes	9.49					9.49		...
Total – F -Loans and Advances	46,69.69^(c)		17,15.11	10,62.88	0.19	53,21.73	6,52.04	3,45.97
	2,80,99.68					2,80,99.68	...	...

(♦) 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.

(c) Opening balance increased by 0.01 due to rounding

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 2021			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2021
		Principal	Interest ^(*)	Total		
1	2				6	7
1.	A P Agro Industries Development Corpn.	13.25	23.32	36.57	2002	13.25
2.	A P BCs Co-op Finance Corpn.	14.78	26.00	40.78	2002	14.78
3.	A P Centre for Finance Systems and Services	36.00	11.26	47.26	2016	36.00
4.	A P Civil Supplies Corpn.	19.42	34.17	53.59	2002	19.42
5.	A P Co-op Bank	8.39	14.80	23.19	2002	8.39
6.	A P Co-op Central Agricultural Development Bank	2,32.35	4,22.12	6,54.47	2002	2,32.35
7.	A P Co-op Marketing Societies	2.22	3.90	6.12	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	16.20	25.41	2002	9.21
9.	A P Dairy Development Co-operative Fedn.	1,21.22	1,60.14	2,81.36	2002	1,41.22
10.	A P Fisheries Development Corpn.	0.03	0.05	0.08	2002	0.03
11.	A P Forest Development Corpn.	7.28	10.27	17.55	2002	7.28
12.	A P GENCO	6,29.91	12,81.12	19,11.03	2002	6,29.91
13.	A P Girijan Cooperative Corporation	16.19	12.39	28.58	2002	16.19
14.	A P Health Medical Housing and Infrastructure Development Corpn.	5,94.64	4,16.08	10,10.72	2002	5,94.64
15.	A P Heavy Machinery and Engineering Ltd	1.00	0.76	1.76	2002	1.00
16.	A P Housing Board	33.69	25.60	59.29	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 31 March 2021			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2021
		Principal	Interest	Total		
1	2	3	4	5	6	7
17.	A P Industrial infrastructure Corpn.	2,78.61	1,77.65	4,56.26	2002	2,78.61
18.	A P Karshak Parishad	0.42	0.32	0.74	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	2.95	7.13	2009	4.18
20.	A P Markfed.	28.87	22.00	50.87	2002	28.87
21.	A P Rajiv Swagruha Corpn.	3,51.00	2,00.07	5,51.07	2013	3,51.00
22.	A P Revenue Association, Hyderabad	0.20	0.15	0.35	2002	0.20
23.	A P Scooters Limited	5.99	4.55	10.54	2002	5.99
24.	A P SCs Co-op Finance Corporation	2,28.21	1,62.83	3,91.04	2002	2,28.21
25.	A P Sheep and Goat Development Co-op Fedn	2.26	2.24	4.50	2002	(-)2.43
26.	A P State Construction Corporation	10.44	7.93	18.37	2002	10.44
27.	A P State Electricity Board	20.24	15.38	35.62	2002	20.24
28.	A P State Film Development Corpn.	44.36	33.71	78.07	2002	44.36
29.	A P State Finance Corpn.	12.93	9.82	22.75	2002	12.93
30.	A P State Housing Corpn.	43,56.62	37,29.90	80,86.52	2002	43,54.45
31.	A P State Housing NTR Programme	78,45.63	56,13.93	1,34,59.56	2007	78,45.63
32.	A P State Industrial Development Construction Corpn.	33.75	25.64	59.39	2002	33.75
33.	A P State Irrigation Development Corpn.	1,25.88	95.67	2,21.55	2002	1,25.88

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 2021			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2021	
		Principal	Interest	Total			
1	2	3	4	5	6	7	
34.	A P State Meat & Poultry Development Corpn.	1.55	1.17	2.72	2002	1.55	
35.	A P State Minorities Finance Corpn.	10.05	6.79	16.84	2011	10.05	
36.	A P State Police Housing Corpn.	1,73.93	1,29.43	3,03.36	2002	1,73.93	
37.	A P State Road Transport Corpn	22,00.80	12,70.38	34,71.18	2004	22,00.80	
38.	A P State SCs and STs Co-op Housing Societies Fedn.	25.19	19.14	44.33	2002	25.19	
39.	A P State Seeds Development Corpn.	1,94.92	1,48.13	3,43.05	2002	1,94.92	
40.	A P State Small Scale Industries Development Corpn.	1.53	1.16	2.69	2002	1.53	
41.	A P STs Co-op Finance Corpn.	0.12	0.08	0.20	2002	0.12	
42.	A P Textiles Development Corpn.	0.43	0.32	0.75	2002	0.43	
43.	A P TRANSCO	20,35.68	8,10.83	28,46.51	2002	21,15.88	
44.	A P Tribal Development Corpn.	0.01	0.01	0.02	2002	0.01	
45.	A P Urban Development and Housing Corpn.	12.63	9.59	22.22	2002	12.63	
46.	A P Urban Finance & Infrastructure devpt. Corpn.	2,36.17	1,78.87	4,15.04	2002	2,36.17	
47.	A P Vikalanga Co-op Corporation	3.09	2.35	5.44	2002	3.09	
48.	Allwyn Auto Ltd	33.45	25.42	58.87	2002	33.45	
49.	Allwyn Watches Ltd	39.39	29.92	69.31	2002	39.39	
50.	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 31 March 2021			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2021
		Principal	Interest	Total		
1	2	3	4	5	6	7
51.	APCO	1,03.83	65.90	1,69.73	2002	1,03.83
52.	APTSIDCO	20.00	5.70	25.70	..	20.00
53.	APUIAML	5.00	1.42	6.24	..	5.00
54.	Azamjahi Mills	1.24	0.94	2.18	2002	1.24
55.	Bhayanagar Urban Devpt Authority	0.71	0.53	1.24	2009	0.71
56.	C R Rao Advanced Institute of Mathematics	3.50	2.58	6.08	2009	3.50
57.	Chirala of Co-operative Spinning Mills	12.55	9.53	22.08	2003	12.55
58.	Chittoor Dairy Cooperative Milk Producers Union	17.24	13.10	30.34	2002	17.24
59.	Co-op Sugar factories	2,41.51	1,94.13	4,35.65	2002	5,37.34
60.	Co-operative spinning mills	33.34	25.38	58.72	2002	33.34
61.	Fishermen Co-operatives	14.04	10.71	24.75	2002	14.04
62.	Girijan Cooperatives	1.02	0.76	1.78	2002	1.02
63.	Guntakal Co-op spinning Mills	1.18	0.89	2.07	2002	1.18
64.	Hyderabad Allwyn Ltd	51.23	38.93	90.16	2002	51.23
65.	Hyderabad Chemicals and Fertilizers Ltd	5.80	4.40	10.20	2002	5.80
66.	Hyderabad Metro Devpt. Authority	38,47.51	26,84.66	65,32.17	2009	38,48.93
67.	Hyderabad Metro Rail Ltd	12,83.00	8,53.49	21,36.49	2011	12,83.00
68.	Hyderabad Metropolitan Water Supply & Sewerage Board	18,43.01	12,99.42	31,42.43	2002	18,43.01

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 31 March 2021			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2021
		Principal	Interest	Total		
1	2	3	4	5	6	7
69.	Hyderabad Public School	12.56	9.54	22.10	2002	12.56
70.	ICDP	85.54	56.30	1,41.84	2003	85.54
71.	ILTD Tobacco Growers	1.87	1.42	3.29	2002	1.87
72.	JN Institute of Advanced Studies	1.75	1.32	3.07	2009	1.75
73.	Kadapa Sheep Breeders Co-operative Union	1.00	0.79	1.79	2002	1.00
74.	Krishi Engg./Krishi Foundry Ltd	0.07	0.42	0.49	2002	0.07
75.	LIDCAP	6.88	5.23	12.11	2002	6.88
76.	MADA	50.00	14.25	64.25	2002	50.00
77.	Municipal Corporation of Hyderabad	4.36	3.31	7.67	2002	4.36
78.	Municipal Corporations	1,58.79	33.82	1,92.61	2002	1,58.79
79.	Municipalities	35.33	23.62	58.95	2002	35.33
80.	Municipalities Hyderabad and surroundings	60.16	45.72	1,05.88	2002	60.16
81.	Municipalities and Corporations	38.56	29.30	67.86	2002	38.56
82.	Nagarjuna University	0.13	0.09	0.22	2002	0.13
83.	National Scholarships Scheme	6.59	5.00	11.59	2002	6.59
84.	Nizam Sugar Factory Ltd	10.78	8.19	18.97	2002	10.78
85.	OILFED	1.00	0.76	1.76	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 31 March 2021			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2021 (₹ in crore)
		Principal	Interest	Total		
1	2	3	4	5	6	7
86.	Other Cooperatives	1,09.45	57.96	1,67.41	2002	1,09.45
87.	Others	1,51.20	113.92	2,65.12	2002	1,51.20
88.	Panchayati Raj Institutions	46.43	35.28	81.71	2002	46.43
89.	Public Sector Undertakings	31.07	23.61	54.68	2002	31.07
90.	Rajahmundry Co-operative Spinning Mills	36.67	27.87	64.54	2002	36.67
91.	RFC	13.77	10.46	24.23	2002	13.77
92.	Sir Silk Mills	2.55	1.93	4.48	2009	2.55
93.	Sports Authority of AP	2,09.23	1,56.05	3,65.28	2002	2,09.23
94.	State Teachers Union, Hyderabad	0.10	0.07	0.17	2002	0.10
95.	Textile Processing Co-op Society Ltd Hyderabad	1.81	1.37	3.18	2002	1.81
96.	Tobacco Growers Co-op Union Limited	4.50	3.42	7.92	2002	4.50
97.	Town Planning Trust	0.02	0.01	0.03	2002	0.02
98.	TRICOR	20.04	15.65	35.69	2002	20.04
99.	Vijayawada Airport	4.00	3.04	7.04	2002	4.00
100.	Visakhapatnam Town Planning Trust	0.86	0.65	1.51	2002	0.86
101.	Visakhapatnam Urban Development Authority	0.17	0.12	0.29	2002	0.17
102.	Visakhapatnam Water Supply Scheme	10.70	8.12	18.82	2002	10.70
103.	Volta Ltd.,	2.00	1.52	3.52	2002	2.00
104.	Voluntary Retirement Scheme	98.56	75.23	1,73.79	2002	98.56
105.	Weaker Section Housing Programme under NTR Programme	14,65.08	3,53.74	18,18.82	2002	14,65.08
106.	Bhogapuram International Airport	74.07	26.17	1,00.24	2017	1,80.57
107.	Nellore Municipal Corp.for water supply and drainage	2,71.34	65.93	3,37.27	2018	4,22.65
108.	Assistance for integrated cooperative development Project (NCDC)	83.94	8.80	92.74	2020	92.66

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years
2019-20 and 2020-21

Name of the Concern	2020-21			2019-20		
	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	2.50 2,05.07	...	3	0.50 2,05.07	3.00
2. Rural Banks	1	26.96	...	1	26.96	...
3. Government Companies	61	2,41.13 65,57.69	...	60	2,35.66 65,57.69	0.63
4. Other Joint Stock Cos & Partnerships	28	2.13 55.64	...	27	2.06 55.64	0.53
5. Co-op Institutions and Local Bodies	66	8,86.67 15,55.85	0.01	66	8,61.18 15,55.85	0.30
TOTAL^(§)	159	11,32.43 84,01.21	0.01	157	10,99.40 84,01.21	4.46
(\$) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from						
CONSOLIDATED FUND	11,28.50			10,95.47		
	84,01.21			84,01.21		
EARMARKED FUND	3.93			3.93		
TOTAL	11,32.43			10,99.40		
	84,01.21			84,01.21		

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-apportioned.

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 2020-21	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2020-21	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
										(₹ in Crore)
Power	3,18,78.76	1,33,96.55	1,45,98.12	45,99.37	...	...	2,33,95.30	...	...	...
Co-operatives	5,33.87	5,25.67	...	90.75	...	...	4,34.92	...	...	...
Agriculture	3,70,08.30	2,91,19.27	64,11.40	10,15.33	...	...	3,45,15.34	...	...	...
Transport	72,54.00	57,57.55	97.94	3,44.51	...	...	55,10.98	...	...	...
State Financial Corporation	8,70.00	7,28.00	...	98.10	...	...	6,29.90	...	...	...
Water Supply, Sanitation, Housing & Urban Development	3,76,55.78	1,88,59.72	47,86.69	6,54.25	...	...	2,29,92.16	...	39.05	...
Communication	3,00.00	3,00.00	...	...	...	...	3,00.00	...	...	...
Industries	37,29.33	21,30.38	15,00.00	78.62	...	...	35,51.76	...	...	...
Other Institutions	...	...	...	...	...	...	...	...	...	...
TOTAL	11,92,30.04	7,08,17.14	2,73,94.15	68,80.93	...	...	9,13,30.36^(*)	...	39.05	...

Note: 1) The Statement is compiled based on the Budget Document of 2021-22(V/2) of Government of Andhra Pradesh.

2) Information pertaining to Columns 6 to 9 has not been provided by the State Government/Department.

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

(£) This figure excludes ₹2,50,00.00 crore, guarantees extended by State Government to APSDC vide.G.O.Ms.No.92 dated.03/11/2020 for which the details have not been provided in Annexure to Budget 2021-22 (Vol.V/2) of Government of Andhra Pradesh.

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

(i) Grants-in-aid paid in Cash

Grantee Institutions	Grants Released			Grants for Creation of Capital Assets		
	2020-21		Total	2019-20	2020-21	2019-20
	State Fund Expenditure	Central Assistance including CSS and CS				
1. Panchayati Raj Institutions ⁽¹⁾						
(i) Zilla Parishads	60,91.49	...	60,91.49	56,59.09	39.99	0.34
(ii) Panchayat Samities	36,84.44	...	36,84.44	26,01.61	...	...
(iii) Gram Panchayats	34,40.97	61.48	35,02.45	21,48.64	...	...
(iv) Others	...	...	...	...	...	...
2. Urban Local Bodies						
(i) Municipal Corporations	5,67.93	...	5,67.93	1,26.15		
(ii) Municipalities/ Municipal Councils	19,64.18	56.20	20,20.38	25,37.27	0.61	43.78
(iii) Others	7,06.65	2,57.41	9,64.06	14,94.00	44.68	...
3. Public Sector Undertakings						
(i) Government Companies	14,83.05	...	14,83.05	18,08.26	408.66	2,28.15
(ii) Statutory Corporations	24,53.98	...	24,53.98	35,82.96	0.44	88.39
4. Autonomous Bodies						
(i) Universities	13,72.95	...	13,72.95	11,32.80	(-)0.40	14.28
(ii) Development Authorities	4.66	7.08	11.74	5.05	...	...
(iii) Co-operative Institutions	9,80.92	...	9,80.92	94,86.66	...	...
(iv) Others	21,91.65	...	21,91.65	25,73.82	...	...
5. Non-Government Organisations						
(i) Others (not covered by items 1 to 5 above)	12,14.57	...	12,14.57	14,25.89	...	...
6. Others	3,87,34.13	83,93.47	4,71,27.60	2,53,33.03	14.79	2,80.47
TOTAL⁽²⁾	6,48,91.57	87,75.64	7,36,67.21	5,99,15.23	5,08.77	6,55.41

Note: The State Government is yet to fully comply with Indian Government Accounting Standard-2, notified vide Gazette notification Dated: 19-05-2011.

(1) As against the amount ₹37,93.28 crore received as Finance commission Grants for Rural Local Bodies, only ₹61.48 crore has been booked under "Grants-in-Aid paid in cash - Central Assistance including CSS and CS".

(2) 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	
		2020-21	2019-20
(₹ 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	
	2020-21	2019-20	2020-21	2019-20
	Charged	Voted	Charged	Voted
Expenditure Heads (Revenue Account)	2,01,26.03	13,25,50.59	1,77,61.93	11,97,12.85
Expenditure Heads (Capital Account)	13.56	1,89,61.47	80.66	1,21,61.42
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	11,82,74.32	17,15.11	7,93,66.17	53,58.95
TOTAL	13,84,13.91	15,32,27.17	9,72,08.76	13,72,33.22
(a) The figures have been arrived as follows:-				
E. Public Debt				
Internal Debt of the State Government	11,69,40.05	...	7,80,55.28	...
Loans & Advances from the Central Govt.	13,34.27	...	13,10.89	...
F. Loans and Advances^(*)				
Loans for General Services	...	10,00.00	...	...
Loans for Social Services	...	1,52.72	...	1,45.33
Loans for Economic Services	...	5,31.12	...	51,81.63
Loans to Government Servants, etc.	...	31.27	...	29.34
Loans for Miscellaneous Purposes	...	...	...	...
G. Inter-State Settlement				
Inter-State Settlement	...	...	...	2.66
H. Transfer to Contingency Fund				
Transfer to Contingency Fund	...	...	...	...

(*) A more detailed account is given in Statement No.18 at pages 435 to 517.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2019-20 and 2020-21 is as under:-

Percentage of total expenditure		
Year	Charged	Voted
2020-21	47.46	52.54
2019-20	41.46	58.54

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 2020	Amount allocated to Andhra Pradesh	During the year 2020-21	On 31 March 2021
(₹ in Crore)				
Capital and Other Expenditure-				
Capital Expenditure-				
Public Works	3,06.04	...	43.23	3,49.27
	10,21.67			10,21.67
Other General Services	46,07.85	...	64,54.70	1,10,62.55
	18,51.34			18,51.34
Education, Sports, Art & Culture	19,39.62	...	34,16.54	53,56.16
	13,11.07			13,11.07
Health and Family Welfare	14,48.32	...	5,37.05	19,85.37
	12,78.54			12,78.54
Water Supply, Sanitation, Housing and Urban Development	59,51.64	...	7,08.66	66,60.30
	34,90.39			34,90.39
Information and Broadcasting	2.99	...	0.33	3.32
	6.50			6.50
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	25,63.58	...	1,69.21	27,32.79
	35,55.63			35,55.63
Social Welfare and Nutrition	3,79.00	...	20.83	3,99.83
	3,11.85			3,11.85
Other Social Services	19,58.18	...	3,52.94	23,11.12
	4,83.22			4,83.22
Agriculture and Allied Activities	9,63.68	...	54.13	10,17.81
	7,73.00			7,73.00
Rural Development	25,66.01	...	17,34.69	43,00.70
	18,52.76			18,52.76
Irrigation and Flood Control	4,81,12.51	...	40,23.67	5,21,36.18
	10,50,03.19			10,50,03.19
Energy	1,06.59	...	1.47	1,08.06
	53,28.53			53,28.53
Industry and Minerals	12,10.41	...	4,80.83	16,91.24
	20,71.12			20,71.12
Transport	79,83.14	...	7,66.22	87,49.36
	1,83,11.70			1,83,11.70
General Economic Services	14,45.13	...	2,10.53	16,55.66
	46,99.16			46,99.16
Total- Capital Expenditure	8,15,44.69	...	1,89,75.03	10,05,19.72
	15,13,49.67			15,13,49.67

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 2020	Amount allocated to Andhra Pradesh	During the year 2020-21	On 31 March 2021
(₹ in Crore)				
Loans and Advances-				
Miscellaneous General Services	35.80	...	...	35.80
	0.65			0.65
Education, Sports, Art & Culture	...	...	...	...
	2,28.51			2,28.51
Health and Family Welfare	37.88	...	...	37.88
	5,62.16			5,62.16
Water Supply, Sanitation, Housing and Urban Development	24,93.12	...	1,50.54	26,43.66
	2,03,72.49			2,03,72.49
Information and Broadcasting	...	...	...	...
	44.36			44.36
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)1.60	...	...	(-)1.60
	10,56.90			10,56.90
Social Welfare and Nutrition	...	...	...	...
	70.47			70.47
Agriculture and Allied Activities	83.33	...	24.03	1,07.36
	8,20.99			8,20.99
Irrigation and Flood Control	...	...	...	...
	1,63.35			1,63.35
Energy	6,32.24	...	80.19	7,12.43
	20,30.35			20,30.35
Industry and Minerals	56.42	...	2,95.84	3,52.26
	8,62.53			8,62.53
Transport	13,31.27	...	1,06.50	14,37.77
	14,54.92			14,54.92
General Economic Services	...	...	...	...
	22.44			22.44
Loans to Government Servants etc.	1.22	...	(-)5.05	(-)3.83
	4,00.07			4,00.07
Miscellaneous Loans	...	...	...	...
	9.49			9.49
Total- Loans and Advances	46,69.68	...	6,52.05	53,21.73
	2,80,99.68			2,80,99.68
Transfer to Contingency Fund	... ⁽¹⁾

Total- Capital and Other Expenditure	8,62,14.37		1,96,27.08	10,58,41.45
	17,94,49.35			17,94,49.35

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

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 2020	Amount allocated to Andhra Pradesh	During the year 2020-21	On 31 March 2021
(₹ in Crore)				
Deduct-				...
i) Contribution from Contingency Fund	...	...	...	...

ii) Contribution from Miscellaneous Capital Receipts	84,55.98			84,55.98
iii) Contribution from Development Funds, Reserve Funds etc.	...	...	...	...

Net-Capital and Other Expenditure	8,62,14.37	...	1,96,27.08	10,58,41.45
	17,09,93.37			17,09,93.37
PRINCIPAL SOURCES OF FUNDS-				
Debt-				
Internal Debt of the State Government	21,57,11.71	...	4,04,71.89	25,61,83.60
	(-95.17)			(-95.17)
Loans and Advances from the Central Government	1,09,28.47	...	32,28.46	1,41,56.93
	14.08			14.08
Small Savings, Provident Funds, etc.	1,67,45.44	...	65,30.53	2,32,75.97

Total- Debt	24,33,85.62	...	5,02,30.88	29,36,16.50
	(-81.09)			(-81.09)
Other Receipts-				
Contingency Fund	50.00	...	...	50.00

Reserve Funds	1,30,01.78 ⁽²⁾	...	4,97.24	1,34,99.02

Net Balances under Deposits	5,00,66.10	...	(-)12,35.76	4,88,30.34
	45,03.68			45,03.68
Civil Advances	(-)0.89	...	...	(-)0.89
	(-29.63)			(-29.63)
Suspense less Cash Balance Investment Account	(-)41,22.70	...	58,71.23	17,48.53
	(-2,38.00)			(-2,38.00)
Remittances	(-)3,00.41	...	(-)8.65	(-)3,09.06
	(-3,10.23)			(-3,10.23)
Total- Other Receipts	5,86,93.88	...	51,24.06	6,38,17.94
	39,25.82			39,25.82

(2) Difference of ₹0.01 crore in balances shown as on 01 April 2018 is due to rounding.

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 2020	Amount allocated to Andhra Pradesh	During the year 2020-21	On 31 March 2021
	(₹ in Crore)			
Total- Debt and Other Receipts	30,20,79.50	...	5,53,54.94	35,74,34.44
	38,44.73			38,44.73
Deduct-				
i) Cash Balance	4,81.71 ⁽¹⁾	...	(-)5,50.39	(-)68.68

ii) Investments	90,73.71	...	7,37.82	98,11.53

Total	29,25,24.09	...	5,51,67.51	34,76,91.60
	38,44.73			38,44.73
Deduct: Revenue Deficit/ Add: Revenue Surplus			(-)3,55,40.44	
Add: Amount closed to Government Account			...	
Deduct: Inter State Suspense			...	
Net Provision of Funds			<u>1,96,27.07</u>	
Progressive Net Capital and Other Expenditure			27,68,34.82	
Progressive Principal Sources of funds			35,15,36.33	
Difference			(-)7,47,01.51 ⁽²⁾	
The difference of ₹ (-) 7,47,01.51 crore is explained below:				
Cumulative Revenue Deficit to the end of 31 March 2021			(-)13,03,40.28	
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2021			(-)11,12,25.54	
Cumulative Inter State Settlement to end of 31 March 2021			(-)2,31.83	
Net Difference of Application of funds and Sources of Funds(Un apportioned to the end of 31 March 2021)			16,71,48.64	
Amount Closed to Government Accounts			(-)49.60	
Proforma correction to cash Balance			(-)2.90	
Total			<u>(-)7,47,01.51</u>	

(1) OB differs from the previous year by an amount of ₹2.90 crore due to proforma correction.

(2) This amount under differs with Statement No.1 on account of (i) Contribution from "Miscellaneous Capital Receipts"- ₹(-)84,55.98 crore and (ii) ₹0.01 crore due to rounding.

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 2021
(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	
31,81,14.92*	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	27,03,40.53
			(-)81.09
53,21.73	F	Loans and Advances	...
2,80,99.68			
		Contingency Fund	
		Contingency Fund	50.00
		Public Account	
	I	Small Savings Provident Funds etc	2,32,75.97
	J	Reserve Funds	
...		(i) Reserve Funds Bearing Interest	16,85.18
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	1,18,13.84
98,11.53		Investments	...

* OB differs from the previous year by an amount of ₹2.90 crore due to proforma correction to "Cash in transit and local remittances".

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 2021
(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	5,05.88
			2,01.93
...		(ii) Deposits not Bearing Interest	4,83,24.46
			43,01.75
0.89		(iii) Advances	...
29.63			
	L	Suspense and Miscellaneous	
...		Investments	...
...			
		Other Items (Net)	17,48.53
2,38.00			...
3,09.06	M	Remittances	...
3,10.23			
...	N	Cash Balance	68.69
36,22,35.67		TOTAL	36,22,35.67

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 2021 has been arrived at as under:-

Dr.	Details	Cr.
		(₹ in Crore)
26,35,99.45 [†]	A. Amount at the Debit of Government Account on 01 April 2020	...
...	B. Receipt Heads (Revenue Account)	11,71,36.18
...	C. Receipt Heads (Capital Account)	...
15,26,76.62	D. Expenditure Heads (Revenue Account)	...
1,89,75.03	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 2021	31,81,14.92
43,52,51.10	TOTAL	43,52,51.10

[†] The Govt. Account varies with last year figure due to removal of ₹2.89 crore towards cash-in-transit which was already adjusted in 2014 but shown due to error in VLC.

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Andhra Pradesh for the period 1 April 2020 to 31 March 2021. 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)), 3 Pay and Accounts Offices, 3 Tungabhadra Divisions and Advices of the Reserve Bank of India. As Government of Karnataka has migrated to KHAZANA –II, the procedure of rendering of accounts by the 3 Divisions of Thungabhadra Dam has undergone a change w.e.f July 2020 and expenditure & receipts are being routed through Inter State Settlement (ISS). 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) **Basis of Accounting:** With the exception of some book adjustments (**Annexure A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, 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.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Andhra Pradesh are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is

defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. 10768 adjustment transactions of ₹41,043.02 crore through Special Bills during the financial year 2020-21 without adhering to the codal provisions of Andhra Pradesh Treasury Code(APTC)/ Andhra Pradesh Financial Code (APFC) :

In Andhra Pradesh, secondary compilation is carried out from the compiled accounts received from the Treasuries and classification check is carried out by the A&E office, post implementation of Comprehensive Financial Management System (CFMS) in April, 2018. CFMS is an enterprise level application designed, developed and implemented by Andhra Pradesh Centre for Financial Systems and Services (APCFSS), a Government Company formed for the purpose by the Finance Department of Andhra Pradesh.

The State Government discontinued submission of physical vouchers and only e-vouchers are being made available to the Accountant General. For the purposes of verification of the compiled accounts, in March 2021 the Directorate of Treasuries and Accounts (DTA) records were inspected. This revealed that 10768 bills involving transaction / adjustment of ₹41,043.02 crore was carried out through “Special Bill” Category, which are not as per the provisions of the APTC and APFC. All these adjustments were done by M/s APCFSS instead of the Treasury.

The State Government in their response (July-2021) stated that there was no cash outgo through these “Special Bills” except for ₹224.22 crore. The treasury and the DTA were also not aware of the transactions.

In response to AG’s observation, Principal Secretary to the Government of Andhra Pradesh confirmed that the transactions worth ₹41,043.02 crore were triggered by APCFSS through “Special Bills”, which included cash outgo of ₹224.22 crore and the remaining bills were in the nature of adjustment bills. Principal Secretary, accepted that APCFSS is only a vehicle to implement the CFMS project and APTC/APFC was not updated to mandate a central treasury role to APCFSS for any bill type. The State Government was asked to take urgent remedial measures for plugging the loopholes in the system, with strict enforcement of codal provisions to protect the interest of the State. Details of the bills are in **Annexure B**.

The transactions made though Special Bills are reflected under relevant sections in the succeeding paras along with the amount of transaction / adjustment involved as detailed below:

1. Para 3(i) on GST: ₹224.22 crore
2. Para 3(vi) On Transfer of funds to PD Accounts: ₹21, 791.34 crore
3. Para 3(xvi) Transfer of Funds to Implementing Agencies: ₹14.32 crore
4. Para 3(xx) Restructuring of Centrally Sponsored schemes (CSSs) / Additional Central Assistance (ACA) excluding Block grants: ₹ 8,869.04 crore
5. Para 3(xxiii) : ₹4,179.75 crore
6. Para 5(i) on NPS: ₹1.54 crore

Miscellaneous items of ₹5,962.82 crore are not reflected under any specific para of NTA.

3. Consolidated Fund:

(i) Goods and Services Tax: Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹18,871.34 crore compared to ₹20,227.04 crore in 2019-20, registering a decrease of ₹1,355.70 crore (6.70 *per cent*). This includes Advance Apportionment of IGST amounting to ₹1,316.33 crore. In addition, the State received ₹7,223.87 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹26,095.21 crore. The State received, compensation of ₹3,527.40 crore on account of loss of revenue arising out of implementation of GST and ₹1,261.00 crore as State portion of unapportioned IGST of previous year during 2020-21. The Government also provided ₹2,311.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No.F.No. 40(1) PF-S/2021-22 dated 10-12-2021.

As detailed in Para 2 above on adjustment transactions through "Special bills", there were transactions of ₹224.22 crore through 8,604 "Special Bills" for TDS on GST, which were not transacted through Treasury.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2020-21 Government of Andhra Pradesh incorrectly booked expenditure of ₹155.01 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Fiscal Deficit of the State is given under para 9.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E): All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Andhra Pradesh. During the year, 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. The State Government had stated that fewer reconciliation of receipts was due to non-linkage of CCO-HoA for receipt classification.

(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 2020-21, ₹17,637.68 crore under 44 Major Heads of accounts, constituting 10.27 *per cent* of the total Revenue and Capital expenditure (₹1,71,651.65 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure C**.

Similarly, ₹980.66 crore under 42 Major Heads of Account, constituting 0.83 *per cent* of the total Revenue Receipts (₹1,17,136.18 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure D**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2020-21, the State Government of Andhra Pradesh opened 54 new Sub Heads (45 under the Revenue Section, 9 under Capital section) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹8,102.80 crore under the Revenue Section and ₹1,201.94 crore under the Capital Section in these heads during 2020-21.

(vi) Transfer of funds to Personal Deposit (PD) Accounts: PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme, by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. The Government of Andhra Pradesh issued G.O.Ms.No.99 dated 14.08.2019 wherein PD Accountability Framework was introduced to provide comprehensive guidelines on Personal Deposit Account Management. In terms of the said GO, Personal Deposits are virtual bank accounts that were conceptualized by the Government to facilitate smooth operations at the field level for scheme implementation. Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit /credit received.

During 2020-21 an amount of ₹72,744.65 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹23,929.58 crore was credited through challans. This includes ₹4,239.40 crore transferred in March 2021 from the Consolidated Fund of the State. This is 5.83 *per cent* of the total credit to PD account from

Consolidated Fund during the year. ₹37.31 crore was transferred on the last working day of March 2021.

Consequent upon issue of G.O.Ms No.99, dt.14/08/2019, wherein the State Government sought to rationalize the system of Personal Deposit Accounts, the balances under several Deposit Accounts underwent change due to transfer of balances amounting to ₹37,763.08 crore among different deposit heads. This includes net receipt of ₹20,876.00 crore, resulting in substantial increase in balance at the end of the year under MH-8443-106, which is the only deposit account now treated as P.D. Account. As these changes in 2019-20 were not made by the State Government through the monthly account, it resulted in huge differences under different heads of account between the figures furnished by DTA/Government and AG records. These changes were made in AG records during 2020-21 and are depicted in Statement No.21.

Status of PD Accounts during the period 01 April 2020 to 31 March 2021 as maintained by the Accountant General is detailed below:

(₹ in crore)

Opening balance as on 01 April 2020		Additions during 2020-21		Expenditure during 2020-21		CB as on 31 March 2021	
Number of Head of accounts	Amount	Number of Head of accounts opened	Deposits made in the head of accounts	Number of Head of accounts closed	Amount	Number of head of Accounts	Amount
319	7,277.12	Nil	1,16,822.68	Nil	98,303.04	319	25,796.76

The State Government maintains administrator-wise details of PD Accounts. Each head of account comprise several administrators of PD account As per records provided by the State Government, there are 1491 administrators with balances amounting to ₹25,476.79 crore at the beginning of the year 2020-21. An amount of ₹96,924.28 crore was transferred to PD Accounts during the year. There were 2827 administrators with an amount of ₹23,102.46 crore as on 31March, 2021.

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 were migrated into CFMS. Reconciliation was not carried out between the Treasury and the PD administrator. Consequently, no reconciliation was done by the DTA / Treasury with the Accountant General on the PD Accounts.

As detailed in Para 2 above on adjustment transactions through “Special bills”, there were transactions through 18 “Special Bills” for funds transferred to Personal Deposit Accounts (₹21,791.34 crore) (i) from one Corporation to another (₹10,895.67 crore) and (ii) Funds transferred to PD accounts and left unutilized lapsed (₹10, 895.67 crore) which were not transacted through Treasury.

(vii) Unadjusted Abstract Contingent (AC) Bills: Financial rules (Rule 290 of Central Treasury Rules) envisage 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 by debiting Service Heads. In terms of the Article 99 of the Andhra Pradesh Financial Code Vol. I, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn, and in no case, beyond the period of three months from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 1102 AC bills amounting to ₹610.36 crore drawn during the year 2020-21, 325 AC bills amounting to ₹51.10 crore (8.43 per cent) were drawn in March 2021. DCC Bills in respect of a total of 1690 AC bills amounting to ₹1,438.57 crore as on 30 June 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2018-19	722	822.73
2019-20	389	150.10
2020-21	579	465.74
Total	1690	1,438.57

The major defaulting departments that had not submitted DCC bills are Revenue Department (₹697.16 crore), Panchayati Raj and Rural Development Department (₹281.98 crore), Water Resources Department (₹194.94 crore), General Administration Department (₹111.19 crore), Home Department (₹64.99 crore). Age analysis of AC bills of these Departments is shown in **Annexure E**.

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

In terms of Rules of the General Financial Rule 2017, 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 1 year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

After implementation of CFMS, relevant GOs/ sanction orders in respect of GIA which require UCs to be watched by AG are not being received in AG office. This issue has been flagged before State Government time and again. During 2020-21, only 2 CCOs have furnished UCs for which the nature of grants is not known and no further information is furnished by the State Government regarding the number of CCOs required to furnish the UCs.

(ix) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 01 September 2004 was ₹16,610.23 crore during the year.

(x) 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 2020-21 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
J. Reserve Funds: (a) State Disaster Response Fund	94.58	Interest calculated at the rate 6 per cent (applicable to overdraft rate i.e 2 per cent over	5.68	Nil

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
		Ways and Means interest rate of 4 per cent for the year 2020-21)		
(b).State Compensatory Afforestation Fund	1,734.81	Interest calculated at the notified rate of 3.4 per cent during the year 2020-21.	58.98	Nil
K.Deposits: Defined Contribution Pension Scheme for Government Employees	721.50	Interest calculated as per the rate of interest (7.1 per cent) payable to General Provident Fund	51.23	Nil
TOTAL			115.89	Nil

Non-payment of the interest ₹ 115.89 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹115.89 crore.

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The investments of ₹8,401.21 crore to end of 01 June 2014 in Composite Andhra Pradesh have not been apportioned between the two successor states of Andhra Pradesh and Telangana. The Government invested ₹33.03 crore in 2020-21. Government investment of ₹1,132.43 crore as on 31 March 2021 yielded dividend of ₹0.01 crore during 2020-21. Details of Government investment as on 31 March 2021 are given as follows: -

(₹ in crore)

SI. No	Name of Concern	Number of Concern	Investment at the end of the year 2020-21 (pre bifurcation figures)	Investment w.e.f 2 June, 2014 to the end of the year 2020-21
1.	Statutory Corporations	3	205.07	2.50
2.	Rural Banks	1	26.96	...
3.	Government Companies	61	6,557.69	241.13
4.	Other Joint Stock Cos & Partnerships	28	55.64	2.13
5.	Co-op Institutions and Local Bodies	66	1,555.85	886.67
	TOTAL	159	8,401.21	1,132.43

Note: Figures in **Bold** in the second last column represent Investments made in undivided State of Andhra Pradesh up to 01 June 2014 and remained un-apportioned.

(xii) Guarantees given by the Government: The Andhra Pradesh Fiscal and Budget Management Act, 2005 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 90 *Per cent* of the total Revenue Receipt in the year preceding the current year. During the year, amount guaranteed by the State Government is ₹20,513.22 crore as depicted in the Budget Document. The cumulative amount of guarantees of ₹91,330.36 crore as on 31 March, 2021, work out to 82.25 *per cent* of the State Revenue Receipts of the year 2019-20 (₹1,11,034.02 crore) and are within limits prescribed.

The State Government extended a Guarantee of ₹25,000 crore to APSDC for raising rupee term loans from Scheduled Commercial Banks, vide G.O.Ms.No.92 dated 03.11.2020. However, the details of this Guarantee were not disclosed in the Budget documents for the year 2021-22 of the Government of Andhra Pradesh.

During 2020-21, the State Government received ₹39.05 crore towards guarantee commission, which constituted 0.19 *per cent* of the guaranteed amount during 2020-21 (₹20,513.22 crore). As per the guidelines issued by State Government, the Government shall charge a minimum of 0.5 *per cent* per annum of the guaranteed amount as guarantee commission. This amounts to ₹227.57 crore taking into account also the guarantee of ₹25,000 crore referred above. Details are given in **Annexure F**.

(xiii) Expenditure on Ecology and Environment: The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

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 2020-21, the Government of Andhra Pradesh incurred ₹2.33 crore against the budget allocation of ₹2.33 crore under Major Head 3435. The expenditure incurred during 2020-21 was 0.001 *per cent* of Revenue Expenditure. Major Head wise details of expenditure viz-a-viz Budget is given in **Annexure G**.

(xiv) Incomplete projects aged five years and more: As per information received from the State Government, there are 5 incomplete projects under Public Health Department, 4 under Roads & Buildings Department, 3 under Rural Water Supply & Sanitization Department and 2 under Panchayat Raj & Rural Development Department, which are aged five years and more. Information from Water Resources Department is still awaited. The details are given in **Annexure-H**.

(xv) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹54,581.64 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

As detailed in Para 2 above on adjustment transactions through “Special bills”, there were transactions of ₹14.32 crore through 44 “Special Bills” for funds transferred from Rural Local Bodies to Urban Local Bodies due to upgradation from Village Panchayat to Nagar Panchayat, which were not transacted through Treasury.

(xvi) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all 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 2021.

(xvii) Ways and Means Advances from RBI availed by the Government of Andhra Pradesh during 2020-21: The Government of Andhra Pradesh availed Ways and Means Advances amounting to ₹1,04,539.24 crore from the RBI during 2020-21. They repaid the entire amount of ways and means advance during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹83.05 crore.

(xviii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some 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 changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, which was not provided.

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

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

An amount of ₹12,603.34 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments) is depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central Assistance/Share under Centrally Sponsored Schemes of the Government of Andhra Pradesh in 2020-21. This is the same amount reflected in Clearance Memos from RBI CAS, Nagpur and supporting sanction orders from the respective Ministries. The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹18,733.86 crore (₹15,585.58 crore as Revenue Expenditure and ₹3,148.28 crore as Capital Expenditure), which

includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

As detailed in Para 2 above on adjustment transactions through “Special bills”, there were transactions of ₹8,869.04 crore through 1,001 “Special Bills” for Revalidation of Central Assistance to State Plan Schemes (CASP) during the current financial year, of the un-utilized funds lapsed in the previous financial year, which were not transacted through Treasury.

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

As per PFMS portal of CGA ₹13,582.19 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹45,454.10 crore (₹31,871.91 crore transferred by Central Government to the State Government + ₹13,582.19 crore being Transfers through PFMS) (including amount transferred through RBI and other sources i.e. Polavaram Project Authority etc.). No information is available with regard to the amount transferred by the State Government to the intermediaries.

The direct transfer of fund to the implementing agencies has increased by 63.49 *per cent* as compared to 2019-20 (₹8,623.90 crore) Details are in **Appendix VI** of Finance Accounts 2020-21.

(xxi) Off Budget Liabilities of State Government: The Fifteen Finance Commission recommended that all committed expenditure and developmental expenditure are to be met from the augmented borrowing space without resorting to off-budget or any non-transparent means of financing for any expenditures. Indian Government Accounting Standard – 1 (IGAS-1) mandates that the State Government shall disclose all details of the Guarantees in the Annual Budget documents.

Government of Andhra Pradesh vide G.O.Ms.No.80 dated 27.08.2020, established Andhra Pradesh State Development Corporation (APSDC) for implementing Social and Economic development activities. The State Government extended a Guarantee of ₹25,000 crore to APSDC for raising rupee term loans from Scheduled Commercial Banks, vide G.O.Ms.No.92 dated 03.11.2020. The details of this Guarantee were not disclosed in the Budget Documents of the Government of Andhra Pradesh.

Thus, the total outstanding Guarantee, as on 31 March 2021, amounted to ₹1,16,330.36 (₹91,330.36 + ₹25,000) crore as on 31 March 2021.

(xxii) Debit to Consolidated Fund by way of Special Bills: As detailed in Para 2 above on adjustment transactions through “Special bills” which were not transacted through treasury, there were transactions valuing ₹4,179.75 crore through 5 “Special Bills” for the amount debited to Consolidated Fund by M/s APCFSS.

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. During 2020-21, an amount of ₹0.62 crore was drawn from Contingency Fund and the same was recouped. At the end of FY 2020-21, there was no un-recouped amount to the Contingency Fund. As on 31 March 2021, Contingency Fund has balance of ₹50.00 crore.

5. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 01 September 2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL).

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹1,663.06 crore (Employees contribution ₹798.73 crore and Government contribution ₹864.33 crore). The Government transferred its contribution ₹864.33 crore which includes ₹4.33 crore challan remittance by employers of Andhra Pradesh Aided Educational Institutions to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government contribution to NPS was more by ₹65.60 crore (₹864.33 crore - ₹798.73 crore) equal to the shortfall of the previous years.

There was an un-transferred balance of ₹1,086.93 crore (which includes ₹365.43 crore being the un-apportioned balance of the erstwhile state of Andhra Pradesh) in the Fund required to be transferred to NSDL. During the year 2020-21, an amount of ₹1,961.65 crore was transferred to NSDL leaving a balance of ₹788.34 crore (which includes ₹365.43 crore being the un-apportioned balance of the erstwhile state of Andhra Pradesh) in the Fund yet to be

transferred to NSDL. Uncollected, unmatched and un-transferred amounts, without accrued interest, represent outstanding liabilities of the Government under the Scheme.

As detailed in Para 2 above on adjustment transactions through “Special bills”, there were transactions through 1,051 “Special Bills” whereby NPS challans of ₹1.54 crore were transferred to the respective Fund manager . These were not transacted through Treasury.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 8 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹3,687.49 crore. Out of which ₹1,685.18 crore was under interest bearing Reserve Fund and ₹2,002.31 crore under Non-Interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (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 respectively. During the year 2020-21, the State Government received ₹1,119.00 crore as Central Government’s share. The State Government’s share during the year is ₹372.00 crore. The State Government transferred ₹2,148.02 crore (Central share ₹1,776.02 crore, State share ₹372.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹657.02 crore from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
94.58	1,119.00	372.00	657.02	2,148.02	2,242.60	Nil	Nil

The State Government incurred an expenditure of ₹2,910.07 crore on natural calamities. Out of that, an amount of ₹2,242.60 crore was set off (MH 2245-01 and MH 2245-02) against the total Fund balance. The remaining expenditure of ₹667.47 crore was met from state budget. The balance lying under the Fund as at the end of 31 March 2021 was NIL.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April,2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government didn't receive any amount from the user agencies. The State Government also didn't receive any amount from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹1,650.35 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. Following are the transactions in the Fund:

(₹ in Crore)

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021	
	Required contribution (0.5 per cent of the Outstanding Liabilities as on 31 March 2020)*	Contribution and interest added during the year					
		Contribution					Interest
8,316.78	1,486.89	Nil	685.74	14.00	8,988.52	8,931.90	8,988.52 (including the amount invested by RBI for 8,931.90)

*The required contribution is ₹1509.01 crore if the un-apportioned liabilities of ₹4,422.59 crore are also taken into account.

The State Government incurred an expenditure of ₹14.00 crore on account of reinvestment of interest towards investments. Transactions in the Fund are depicted in Statements 21 and 22.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2002-03 vide notification No. GO.Ms. No. 6 of Finance (W&M) Department, dated 03-01-2002 that is 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 1 *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 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*.

The total accumulation of the Fund was ₹874.38 crore as on 31 March 2021. The entire amount has been invested by RBI. The details are as under:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund * (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Required balance in the Fund (2.5% of the Total outstanding Guarantees as on 31 March 2020)	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contribution (0.5 % of Total outstanding Guarantees as on 31 March 2020)	Actuals during 2020-21						
		Contribution (0.5 % of Total outstanding Guarantees as on 31 March 2020)	Interest					
808.29	354.09	Nil	67.02	0.94	874.38	1,770.43	874.38	874.38 (which is the amount invested by RBI)

*The Guarantees of ₹25,000 crore extended during 2020-21 but not disclosed in the Budget would be liable to be included for determining the required contribution during 2021-22.

The State Government incurred an expenditure of ₹0.94 crore on account of interest towards investments. The entire amount of ₹874.38 crore in the Fund was invested by the RBI. Transactions in the Fund are depicted in Statements 21 and 22.

(c) AP Rural Development Fund:

As per Section 8 of AP Rural Development Act, 1996, the State Government had setup the Rural Development Fund in 2008-09. As per Section 7 of AP Rural Development Act, 1996, the Rural Development (RD) cess collected in the preceding year should be transferred to AP Rural Development Fund in the current financial year by making suitable provision under Major Head 2515.

The opening balance in the fund was ₹1,924.33 crore as on 1 April 2020. The department collected total RD cess of ₹0.04 crore in 2019-20 and same was transferred to the Fund during the year 2020-21. The expenditure out of the Fund was ₹64.18 crore. The balance in the Fund as on 31 March 2021 was ₹1,860.18 crore.

(C) **Inoperative Reserve Funds:** There are 11 in-operative Reserve Funds in 2020-21 as detailed below:

S.No.	Classification	Description	Amount (₹ in Rupees)	Year from which inoperative
1	8115-00-103-03	Andhra Pradesh Text book Press	10,39,06,355	2008-09

S.No.	Classification	Description	Amount (₹ in Rupees)	Year from which inoperative
2	8121-00-101-00	General and other Reserve Funds of Government Commercial Departments/Undertakings	1,703	2012-13
3	8121-00-102-00	Development Fund for Agricultural purposes	12	2012-13
4	8226-00-101-01	Depreciation Reserve Fund of Hydrothermal Electricity Schemes	12,35,77,360	2013-14
5	8229-00-200-03	Industrial Plantation Funds	7,29,000	2003-04
6	8229-00-200-08	Corpus Fund for Upgradation of Public libraries	2,08,40,360	2009-10
7	8235-00-101-00	General Reserve Funds of Government Commercial Departments/Undertakings	1,06,149	2008-09
8	8235-00-102-00	Zamindari Abolition Fund	2,65,397	2008-09
9	8235-00-103-02	Hindu Religious and Charitable Fund –Investment Account	12,49,605	2005-06
10	8235-00-200-02	Security Adjustment Reserve	64,11,398	2002-03
11	8235-00-200-03	Security Adjustment Reserve Investment Account	(-)6,60,684	2002-03
Total			25,64,26,655	

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure I**.

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

(iv) MH 8670 Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹163.65crore (Debit). Due to implementation of CFMS, cheque drawn mechanism has been dispensed with, leaving a closing balance of ₹163.65 crore (Debit) as on 31 March 2021. 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 2021.

(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

There was an opening balance of ₹9.79 crore (along with an un-apportioned amount of ₹306.61 crore) in the Fund. During the year 2020-21 the State Government received grants of ₹322.00 crore towards CRF and transferred entire amount of ₹322.00 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹202.36 crore from the fund during the year and closing balance in the fund was ₹129.43 crore (along with an un-apportioned amount of ₹306.61 crore) as on 31 March, 2021.

(vi) **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. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Andhra Pradesh have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 1999 under the Act and have constituted AP Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the balance in the new Labour Cess head of account 8443-00-116-01-09-001 is ₹285.63 crore. The State Government collected ₹72.98 crore as Labour

Cess under Major Head 8443-00-116-01-09-001 and transferred ₹0.53 crore to the Building and Other Construction Workers Welfare Board. The un-transferred amount was ₹358.08 crore as on 31 March, 2021.

(vii) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances were due to misclassification and are under review/corrections.

(₹ in crore)

Major Head	Description	Minus Balance
6003	Internal Debt of the State Govt	(-)118.73
6075	Loans for Misc General Services	(-)0.44
6216	Loans for Housing	(-)0.09
6217	Loans for Urban Development	(-)0.19
6401	Loans for Crop Husbandary	(-)0.15
6402	Loans for soil and water conservation	(-)0.62
6403	Loans for Animal Husbandary	(-)5.75
6408	Loans for Food Storage and warehousing	(-)0.03
6425	Loans for Co-Operation	(-)19.72
6801	Loans for Power Projects	(-)35.82
6851	Loans for Village and small industries	(-)0.33
7610	Loans to Government Servants	(-)18.78
8009	State Provident Funds	(-)631.76
8011	Insurance and Pension Funds	(-)535.43
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	(-)185.88
8342	Other Deposits	(-)40.10
8443	Civil Deposits	(-)15,417.62
8448	Deposits of Local Funds	(-)1,278.85
8449	Other Deposits	(-)408.22
8550	Civil Advances	(-)1.56

(viii) Cash Balance: The Cash balance as on 31 March 2021 as per record 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 ₹2.09 crore (Debit), mainly due to wrong reporting by the Agency Banks. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)	
Year	Differential Cash Balance
Upto 2015-16	₹0.7 (Credit)
2016-17	₹4.03 (Debit)
2017-18	₹1.24 (Credit)
2018-19	Nil
2019-20	Nil
2020-21	Nil

6. Apportionment of Balances on Re-organization of States:

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

No further apportionment of balances was carried out during the year 2020-21. Details of un-apportioned items are given in Appendix-XIII of Vol. II.

7. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information furnished in Budget Documents (Vol.V/2) of Government of Andhra Pradesh.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per IGAS 2. However, an amount of ₹2.38 crore towards Grants-in-aid was booked under Capital Heads, which is in violation of

the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E) amounting to ₹28,676.37 crore involving 102 Departments, recoveries of principal and interest have not been effected during the past several years and 87 such loans are more than 18 years old. List of departments is given in **Annexure J**.

7 Departments sanctioned 13 Government Loans aggregating ₹683.84 crore to 7 Autonomous Bodies/PSUs, Authorities, etc. till the end of March 2021, though no repayment had been received from the concerned loanees in respect of previous loans (details in **Annexure K**).

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹12,152.69 crore to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹31,313.92 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Out of the 59 loanees, no departments have confirmed the balances (details in **Annexure L**).

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

8. Disclosure under FRBM Act.

Disclosure under Andhra Pradesh Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005: In terms of Section 5 of the Andhra Pradesh Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Andhra Pradesh presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	Revenue Deficit shall not exceed 4.5 <i>per cent</i> of GSDP during the period 2020-21	The Government of Andhra Pradesh had a Revenue Deficit of ₹35,540.44 crore in 2020-21(3.60 <i>per cent</i> of GSDP)
2	Fiscal deficit shall not exceed 5 <i>per cent</i> of GSDP during the period 2020-21	The Fiscal Deficit of ₹55,167.51 crore as per the accounts was 5.59 <i>per cent</i> of GSDP for 2020-21.
3	Outstanding debt expressed as percentage of GSDP shall be less than 35 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt for 2020-21 (₹3,48,245.92 crore) ^(#) was 35.30 <i>per cent</i> of GSDP
4.	Limit the annual incremental risk weighted guarantees to 90 <i>Per cent</i> of the total Revenue Receipt in the year preceding the current year	Outstanding Guarantees including off budget borrowings (₹25,000 crore) is ₹1,16,330.36 crore works out 104.77 <i>per cent</i> of Total Revenue Receipts of ₹1,11,034.02 crore of previous year.
5.	Primary Deficit	₹15,522.61 crore

*GSDP of Andhra Pradesh for 2020-21 is ₹9,86,611.00 crore

The Fiscal Deficit of ₹55,167.51 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹40,471.89 crore, (ii) Loans and Advances from the Central Government ₹3,228.46 crore, (iii) Small Savings, Provident Fund etc. ₹6,530.53 crore, (iv) Deposit and Advances (-) ₹1,235.76 crore, (v) Sinking Funds and Reserve Funds (-) ₹240.58 crore, (vii) Suspense & Miscellaneous ₹5,871.23 crore, (viii) Remittances (-) ₹8.65 crore, (ix) Net Cash Balance ₹550.39 crore.

GSDP (Gross State Domestic Product) of Andhra Pradesh for 2020-21 as available from Socio Economic Survey 2020-21 of Government of Andhra Pradesh is ₹9,86,611.00 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

(i) No disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and

(#) This debt does not include ₹23,11.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No. F.No.40(1) PF-S/2021-22 dated 10-12-2021

(ii) No disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

9. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Andhra Pradesh as brought out in the preceding paras is tabulated below:

Para Number	Item (Illustrative)	Impact on Revenue Deficit (a)		Impact on Fiscal Deficit (b)	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
3(ii)	Misclassification between revenue and capital	...	155.01	...	...
3(x)	Non-payment of interest		115.89		115.89
Total (Net) Impact		Understatement: 270.90		Understatement:115.89	

(a). Revenue deficit: ₹35,540.44 crore

(b). Fiscal deficit: ₹55,167.51 crore

Furthermore, proper sanction by the competent authority, budgetary provision, nature of payment, classification, details of beneficiary etc. were not available, for the adjustments/ transactions stated in Para 2 above in respect of the 10,768 Special bills. The actual expenditure of the Government of Andhra Pradesh to the extent of ₹41,043.02 crore (except for the cash outgo of ₹224.22 crore) as detailed in Para 2 above was not susceptible to verification by the Accountant General (A&E). Therefore, its impact on the fiscal parameters cannot be assessed.

Annexure-A
(Referred to Para 1(ii) at page 65)
**STATEMENT OF PERIODICAL/OTHER
ADJUSTMENTS**

Sl. No.	Book Adjustment	Head of Account		Amount(₹)	Remarks
		From	To		
Periodical Adjustments					
1.	A.P. Rural Development Fund	5054-04-903-90-630/631 Capital Outlay on Roads and Bridges	8229-200-09-000 Development and Welfare Funds	11,37,70,784	Transfer to AP Rural Development Fund
2.	A.P. State Government Insurance Fund	8011-105 &107 Insurance and Pension Funds	2235-60-902 and 2235-60-903 Social Security and Welfare	17,70,03,274	Amount met from A.P.State Government Life Insurance Fund and Group Insurance Fund
3.	Contributory Pension Scheme	2071-01-117-04 Pensions and Other Retirement Benefits	8342-117-11-04-001-002 Other Deposits	8,60,00,26,104	Government's contribution towards Defined Contribution Pension Scheme.
4.	State Disaster Response Fund	2245-05-101-04-00- Contributions to SDRF	8121-122-01-001 Contributions to SDRF	1491,00,00,000	Contribution to State Disaster Response Fund
5.	National disaster Response Fund	2245-05-101-04-002-Contributions to NDRF	8121-122-01-002 Contributions to NDRF	657,02,94,000	Contributions to National Disaster Response Fund
6.	Insurance and Pension Funds	2049-03-108-05-450 Interest payments	8011-00-105-01-000 Insurance and pension Funds	459,06,31,700	Interest on Pension & Insurance Fund, etc..
7.	A.P. State Employees Group Insurance Funds	2049-03-108-07-450 Interest payments	8011-107-01-003 Insurance and pension Funds	37,16,34,475	Interest on A.P. Group Insurance Fund
8.	Adjustment of Prorata Charges	2210-06-101-11-97-630/632 Medical and Public Health	2210-80-800-90-630/631 Medical and Public Health	1,93,756	Transfer of repair Charges-Pro rata adjustment of Vehicle charges
9.	Adjustment of Prorata Charges	2211-104-12-97-630/632 Family Welfare	2210-80-800-90-630/631 Medical and Public Health	15,26,812	Transfer of repair Charges-Pro rata adjustment of Vehicle charges
10.	Adjustment of Prorata Charges	2210-01-110-96-06 Medical and Public Health	2210-80-800-90-630/631 Medical and Public Health	6,72,986	Transfer of repair Charges-Pro rata adjustment of Vehicle Charges.
11.	Religious and Charitable Endowment Funds	8235-00-103-01-000 General and Other Reserve Funds	2250-902-90-630/631 Other Social Services	45,00,57,481.56	Amounts met from Hindu Charitable Funds
12.	General Provident Fund	2049-03-104-04-450 Interest Payments	8009-01-101 State Provident Funds	675,89,21,198	Interest adjustment on General Provident Fund
13.	General Provident Fund	2049-03-104-05-450 Interest Payments	8009-01-104-01 AIS	3,01,14,667	Interest adjustment on General Provident Fund

14.	Sericulture Development Fund	2851-00-797-04-630/631 Village and Small Industries	8229-00-106-04 Sericulture Development Fund	2,05,88,428	Transfer to Sericulture Development Fund
15.	Sericulture Development Fund	8229-00-106-04-000 Development and Welfare Funds	2851-00-902-90-630/631 Village and Small Industries	NIL	Expenditure met from Sericulture Development Fund
16.	State Disaster Response Fund	8121-122-01-001 General and Other Reserve Funds	2245-05-901-96-630/631 Inter Account Transfer	1491,00,00,000	Expenditure met from State Disaster Response Fund, which was initially booked Under Revenue Head.
17.	National Disaster Response Fund	8121-122-01-002 General and Other Reserve Funds	2245-05-901-96-630/631 Inter Account Transfer	751,60,47,794.7	Expenditure met from National Disaster Response Fund, which was initially booked Under Revenue Head
18.	A.P.Rural Development Fund	2515-797-04-630/631 Other Rural Development Programmes	8229-200-09-000 Development and Welfare Funds	4,44,907	Transfer to AP Rural Development Fund
19.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	4435-01-902-96-630-631 Capital Outlay on Roads And Bridges	2,88,22,298	Amount met from A.P. Rural Development Fund
20.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	4515-00-902-96-630/631 Rural Development Programmes	49,91,95,503	Amount met from A.P. Rural Development Fund
21.	Central Road Fund	3054-04-797-11-04-631 Roads and Bridges	8449-00-103 Other Deposits	322,00,00,000	Transfer to Central Road Fund
22.	Central Road Fund	8449-00-103 Other Deposits	5054-04-902-11-90-630/631 Capital Outlay on Roads and Bridges	202,36,04,524	Amount met from Central Road Fund

B	Other Adjustments				
1	Lapsed Deposits	8443-101-01-000 Revenue Deposits	0075-101-01 Miscellaneous General Services	65990316.00	Lapsing of Revenue Deposits
2	Lapsed Deposits	8443-103-01-000 Security Deposits	0075-101-01 Miscellaneous General Services	20100872.00	Lapsing of Security Deposits
3	Lapsed Deposits	8443-104-01-000 Civil Court Deposits	0075-101-01 Miscellaneous General Services	38076.79	Lapsing of Civil Court Deposits
4	Lapsed Deposits	8443-105-01-000 Criminal Court Deposits	0075-101-01 Miscellaneous General Services	9596242.00	Lapsing of Criminal Court Deposits
5	Lapsed Deposits	8443-109-01-000 Forest Deposits	0075-101-01 Miscellaneous General Services	11000.00	Lapsing of Forest Deposits
6	Lapsed Deposits	8443-111-02-000 AP Cinema Deposits	0075-101-01 Miscellaneous General Services	15000.00	Lapsing of AP Cinema Deposits
7	Lapsed Deposits	8443-116-01-000 Labour Act Deposits	0075-101-01 Miscellaneous General Services	6755635.00	Lapsing of Labour Act Deposits
8	Lapsed Deposits	8443-117-01-000 Work Done Deposits	0075-101-01 Miscellaneous General Services	17601396.00	Lapsing of Work Done Deposits
9	Lapsed Deposits	8443-121-02-000 Election Deposits	0075-101-01 Miscellaneous General Services	150000.00	Lapsing of Election Deposits (Parliament)

ANNEXURE- B
(Referred to Para 2 of NTA 66)
A. Details of the Special Bills

SL.	Remarks	No. of Bills	Amount (₹ in Crore)
1	Funds transferred to PD accounts & left un-utilized lapsed	15	10,895.67
2	Revalidation of CASP funds during the Current FY against the un-utilized funds lapsed during previous FY	1,001	8,869.04
3	Transfer of own funds from One Corporation to another Corporation, not requiring Treasury audit, as per the GO Ms. No.43, Dated 22-04-2000	3	10,895.67
4	Debit of Suspense account & credit to Welfare Corporation account to facilitate DBT through e-Kuber (RythuBharosa Scheme)	8	2,727.27
5	Reversing of the transaction at Serial No 4 above as RBI's e-Kuber was not ready to handle DBT using Aadhar Numbers	8	2,727.27
6	Alteration Memoranda – for rectification of HoA	28	507.67
7	Debit to Consolidated fund & rectified later vide the Bill No.13002216	5	4,179.75
8	Funds transferred from one Fund Centre to another Fund Centre due to shifting of HQs	1	0.61
9	Funds transferred from RLB to ULB due to upgradation from Village Panchayat to Nagar Panchayat	44	14.32
10	NPS Challans transferred to the respective Fund manager	1,051	1.54
11	TDS on GST transferred to GSTN as per Finance (IT) Dept CFMS Cir. No.16	8,602	224.14
12	TDS on GST transferred to GSTN as per Finance (IT) Dept CFMS Cir. No.16. Reprocessed due to payment failed	2	0.08
	Grand Total	10,768	41,043.02

ANNEXURE- B

(Referred to Para 2 at page 66)

B. Analysis of Dist. wise drawal of Special bills during the year 2020-21										
Bill Type	Bill Sub Type	Total Bills	Approved	Bills Unpaid	Adjusted Bills	Total	Total Gross Amount	Gross Paid Amount	Net Paid Amount	Net Adjusted Amount (Amount in ₹)
Total:		441	387	0	54	441	6,93,17,976	6,23,07,700	6,23,07,700	70,10,276
Special Bills	SPL	54	0	0	54	54	70,10,276	0.00	0.00	70,10,276
Special Bills	GST	387	387	0	0	387	6,23,07,700	6,23,07,700	6,23,07,700	0.00
District: 02 - Visakhapatnam										
Total:		607	442	0	165	607	22,36,66,245	8,07,45,883	8,07,45,883	14,29,20,362
Special Bills	SPL	165	0	0	165	165	14,29,20,362	0.00	0.00	14,29,20,362
Special Bills	GST	442	442	0	0	442	8,07,45,883	8,07,45,883	8,07,45,883	0
District: 03 - East Godavari										
Total:		791	743	0	48	791	17,80,69,409	12,49,76,594	12,49,76,594	5,30,92,815
Special Bills	SPL	48	0	0	48	48	5,30,92,815	0.00	0.00	5,30,92,815
Special Bills	GST	743	743	0	0	743	12,49,76,594	12,49,76,594	12,49,76,594	0.00
District: 04 - West Godavari										
Total:		661	606	0	55	661	36,98,07,276	31,68,23,552	31,68,23,552	5,29,83,724
Special Bills	SPL	55	0	0	55	55	5,29,83,724	0.00	0.00	5,29,83,724
Special Bills	GST	606	606	0	0	606	31,68,23,552	31,68,23,552	31,68,23,552	0.00
District: 05 - Krishna										
Total:		620	581	0	39	620	17,00,84,282	10,94,23,583	10,94,23,583	6,06,60,699
Special Bills	SPL	39	0	0	39	39	6,06,60,699	0.00	0.00	6,06,60,699
Special Bills	GST	581	581	0	0	581	10,94,23,583	10,94,23,583	10,94,23,583	0.00

District: 06 - Guntur										
Total:		564	536	0	28	564	20,07,44,530	9,43,18,403	9,43,18,403	10,64,26,127
Special Bills	SPL	28	0	0	28	28	10,64,26,127	0.00	0.00	10,64,26,127
Special Bills	FLD	2	2	0	0	2	0.00	0.00	0.00	0.00
	GST	534	534	0	0	534	9,43,18,403	9,43,18,403	9,43,18,403	0.00
District: 07 - Prakasam										
Total:		524	408	0	116	524	17,30,19,235	12,68,38,580	12,68,38,580	4,61,80,655
Special Bills	SPL	116	0	0	116	116	4,61,80,655	0.00	0.00	4,61,80,655
Special Bills	FLD	2	2	0	0	2	0	0	0	0
Special Bills	GST	406	406	0	0	406	12,68,38,580	12,68,38,580	12,68,38,580	0
District: 08 - SPSR Nellore										
Total:		464	426	0	38	464	12,40,93,503	11,53,37,244	11,53,37,244	87,56,259
Special Bills	SPL	38	0	0	38	38	87,56,259	0	0	87,56,259
Special Bills	GST	426	426	0	0	426	11,53,37,244	11,53,37,244	11,53,37,244	0
District: 09 - Kurnool										
Total:		604	580	0	24	604	14,07,22,522	10,38,84,743	10,38,84,743	3,68,37,779
Special Bills	SPL	24	0	0	24	24	3,68,37,779	0	0	3,68,37,779
Special Bills	GST	580	580	0	0	580	10,38,84,743	10,38,84,743	10,38,84,743	0
District: 10 - Anantapur										
Total:		495	446	0	49	495	15,66,02,338	11,06,60,975	11,06,60,975	4,59,41,363
Special Bills	SPL	49	0	0	49	49	4,59,41,363	0	0	4,59,41,363
Special Bills	GST	446	446	0	0	446	11,06,60,975	11,06,60,975	11,06,60,975	0
District: 11 - Chittoor										
Total:		539	465	0	74	539	14,44,09,494	8,56,16,743	8,56,16,743	5,87,92,751
Special Bills	SPL	74	0	0	74	74	5,87,92,751	0	0	5,87,92,751
Special Bills	GST	465	465	0	0	465	8,56,16,743	8,56,16,743	8,56,16,743	0
District: 12 - YSR Kadapa										

Total:		499	463	0	36	499	11,10,69,608	8,53,49,547	8,53,49,547	2,57,20,061
Special Bills	SPL	36	0	0	36	36	2,57,20,061	0	0	2,57,20,061
Special Bills	GST	463	463	0	0	463	8,53,49,547	8,53,49,547	8,53,49,547	0
District: 22 - Vizayanagaram										
Total:		302	242	0	60	302	6,45,68,566	2,49,27,659	2,49,27,659	3,96,40,907
Special Bills	SPL	60	0	0	60	60	3,96,40,907	0	0	3,96,40,907
Special Bills	GST	242	242	0	0	242	2,49,27,659	2,49,27,659	2,49,27,659	0
District: 27 - A.P. Capital Region										
Total:		3,667	2,289	0	1,378	3,667	40830,47,09,295	80,16,78,588	80,16,78,588	40750,30,30,707
Special Bills	SPL	1,378	0	0	1,378	1,378	40750,30,30,707	0	0	40750,30,30,707
Special Bills	GST	2,289	2,289	0	0	2,289	80,16,78,588	80,16,78,588	80,16,78,588	0
		Total	8614		2164	10778			224,28,89,794	40818,79,94,485

Annexure – C

(Referred to Para 3(iv) at page 68)

Statement of Expenditure showing Major Head wise Expenditure under MH 800 for the year 2020-21

(₹ in Crore)

Major Head	Major Head Description	Expenditure under Major Head	Expenditure under Minor Head 800	Percentage of Total Expenditure
4875	Capital Outlay on Other Industries	434.66	435.62	100.22
4435	Capital Outlay on Other Agricultural Programmes	12.50	12.50	100.00
6217	Loans for Urban Development	1.42	1.42	100.00
2711	Flood Control and Drainage	0.19	0.19	100.00
2875	Other Industries	139.57	135.57	97.13
2801	Power	6,017.11	5,217.34	86.71
4070	Capital Outlay on Other Administrative Services	6,304.20	4,907.06	77.84
2851	Village and Small Industries	947.92	674.50	71.16
2415	Agricultural Research and Education	1,646.29	1,133.00	68.82
2702	Minor Irrigation	90.05	53.65	59.58
2401	Crop Husbandry	3,949.57	2,196.65	55.62

Annexure - D

(Referred to Para 3(iv) at page 68)

**Statement of Receipts showing Major Head wise Receipts under MH 800
for the year 2020-21****(₹ in Crore)**

Major Head	Major Head Description	Receipts under Major Head	Receipts under Minor Head 800	Percentage of Total Receipts
0211	Family Welfare	1.44	1.44	100.00
0217	Urban Development	0.75	0.75	100.00
0235	Social Security and Welfare	0.29	0.29	100.00
0506	Land Reforms	0.47	0.47	100.00
1051	Ports and Light Houses	13.07	13.07	100.00
1452	Tourism	0.01	0.01	100.00
1456	Civil Supplies	4.60	4.60	100.00
0220	Information and Publicity	0.02	0.02	100.00
1054	Roads and Bridges	43.85	43.80	99.89
0701	Medium Irrigation	4.23	4.19	99.05
0029	Land Revenue	143.38	140.21	97.79
0425	Co-operation	14.63	14.05	96.04
0702	Minor Irrigation	0.58	0.55	94.83
0056	Jails	0.15	0.14	93.33
0515	Other Rural Development Programmes	0.74	0.67	90.54
0059	Public Works	7.53	6.71	89.11
0215	Water Supply and Sanitation	3.96	3.34	84.34
0075	Miscellaneous General Services	236.10	169.38	71.74
0406	Forestry and Wild Life	31.25	21.72	69.50
0401	Crop Husbandry	4.38	2.94	67.12
0058	Stationery and Printing	0.12	0.08	66.67
0405	Fisheries	3.89	2.38	61.18
0700	Major Irrigation	113.97	58.62	51.43

Annexure - E

(Referred to Para 3(vii) at page 71)

Age wise analysis of Major Defaulting Departments as on 30/06/2021

Year	Revenue Development Department (MH 2245)		Panchayati Raj and Rural Development Department (MH 2515)		Water Resource Department (MH 4700)		General Administrative Department (MH 2015)		Home Department (MH 2055)	
	No. of Bills	Amount (in Crore)	No. of Bills	Amount (in Crore)	No. of Bills	Amount (in Crore)	No. of Bills	Amount (in Crore)	No. of Bills	Amount (in Crore)
Upto 2014	19	13.69	1	0.75	0	0.00	11	0.22	0	0.00
2014-15	9	7.73	0	0.00	0	0.00	15	1.92	0	0.00
2015-16	27	37.70	0	0.00	0	0.00	0	0.00	0	0.00
2016-17	18	2.14	2	1.51	0	0.00	27	1.08	1	0.00
2017-18	7	18.52	1	0.00	0	0.00	12	0.89	0	0.00
2018-19	33	553.78	13	0.10	4	49.00	250	54.93	0	0.00
2019-20	11	17.38	125	80.22	0	0.00	194	46.58	1	0.11
2020-21	30	46.22	203	199.40	2	145.94	48	5.57	235	64.88
Total	154	697.16	345	281.98	6	194.94	557	111.19	237	64.99

Annexure -F

(Referred to Para 3(xii) at page 73)

Guarantee Commission received during 2020-21

Districts	Head of Account						Detailed Head Description	Amount (in Crore)
	MH	SMH	MNH	GSH	SH	DTH		
PAO - ANDHRA PRADESH	0075	00	108	00	01	000	Commission for guarantee given by Government	39.05

ANNEXURE-G
(Referred to Para 3 (xiii) at page 74)
Expenditure on Ecology and Environment.

(Amount in ₹)

SL.No.	Major Head	Sub-Major Head	Minor Head	Expenditure incurred during The year	Budget Provision	Percentage of expenditure Budget provision
1	3435	03	101	1,95,38,570	1,95,61,000	99.98
4	3435	04	103	37,42,257	37,47,000	99.87
Total MH 3435				2,32,80,827	2,33,08,000	99.88

Annexure H

(Referred to Para 3 (xiv) at page 74)

Details of Incomplete projects aged five years and more

Sl.No	Department	Name of Project/Works	Estimated Cost of work and Date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year 2020-21	Progressive Expenditure to the end of 31 March, 2021
1	PR	NABARD - Plain (49 Works)	11656.01	2015-16	2022-23	80.00%	1641.69	4163.10
2	PR	PMGSY (544 Works)	229278.20	2006-07/ 2019-20	2021-22 2024-25	15%	24021.22	33583.64
3	R&B	Construction of ROB @ Gunadala at Km.53/3-4 of Vijayawada - Gudivada Section in lieu of L.C.No.8 (Est.Rs.36.00 Crores) A/s vide G.O.Ms.No.53 T(R&B)Department, dt.11.02.2009 for Rs.3600.00 Lakhs. TS No.14/11-12, dt.30.06.11	3600.00	24.01.12	23.01.15	14	0.000	0.00
4	R&B	Reconstruction of bridge across Ryves canal in Km 7/8 of Punadipadu - Pedaparupudi road at Kunderu village in Krishna district (RIDF XIX)	750.00	08.05.15	07.11.16	35%	0.00	277.39
5	R&B	Construction of High Level Bridge across Perantalakanuma in Km. 4/2 of Alapadu - Kolletikota Road in Krishna District A/s accorded for Rs.1200.00 Lakhs vide G.O.Rt.No.348 T(R&B) Dept Dt.28.02.09 Revised A/S accorded for Rs.1470.00 lakhs vide G.O. Rt.No.453 dated 01.12.2017	1200.00 Dt.28.02.2019	16.11.2010	15.11.2012E OT upto 15.02.2020	37%	168.26	516.62

6	R&B	Reconstruction of Minor Bridge in KM 13/6 of Elamarru - Dosapadu road in Krishna District (RSEW)	140.00 Dt.16.01.2014	03.03.2014	02.03.2015 EOT applied upto 30.06.2015	0	0.00	0.45
7	PH	Srikakulam	1073/ 24-03-2016	2016	2017	94%	0.00	729.00
8	PH	Guntur-UGD	90382/19-03- 2016	2016	2019	50%	0.00	41656.00
9	PH	Vijayawada-SWD	46104/ 28- 4- 2016	2016	2019	58.33%	3925.69	16187.37
10	PH	Nellore-WSIS	55677/18-12- 2015	2016	2018	96%	2662.73	44922.27
11	PH	Nellore-UGD	58085/29-12- 2015	2016	2019	81%	6015.00	40283.75
12	RWS&S	J.C.NAGIREDDY DRINKING WATER SUPPLY PROJECT PHASE II AND III IN ANANTAPUR DISTRICT	6383.00/ 02.08.2013	2006-07	2010	80%	0.00	2709.85
13	RWS&S	J.C.NAGIREDDY DRINKING WATER SUPPLY PROJECT PHASE-IV IN ANANTAPUR DISTRICT	12074/ 02.08.2013	2008-09	2011	50%	0.00	3794.99
14	RWS&S	CPWS TO SINGANAMALA CONSTITUTENCY	4000.00 /24.07.2012	2016-17	2019	85%	0.00	3585.50

ANNEXURE- I
(Referred to Para 5 (iii) at page 82)
Suspense and Remittance Balances

(₹ in crore)

Name of Minor Head	2018-19		2019-20		2020-21	
	DR	CR	DR	CR	DR	CR
8658-101-Pay and Accounts Office Suspense	78.37	19.25	69.81	17.31	103.19	23.86
Net	59.12 (DR)		52.51 (DR)		79.33 (DR)	
8658-102-Suspense Accounts (Civil)	380.87	282.25	473.19	317.42	436.72	1862.95
Net	98.62 (DR)		155.77 (DR)		1426.23 (CR)	
8658-110-Reserve Bank Suspense (Central Accounts Office)	252.37	82.73	356.77	82.73	148.55	71.19
Net	169.64 (DR)		274.04 (DR)		77.36 (DR)	
8782-102-PW Remittances	76,007.41	75,328.35	76,007.41	75,318.64	76,007.41	75,318.11
Net	679.06 (DR)		688.77 (DR)		689.30 (DR)	
8782-103-Forest Remittances	76,007.41	75,328.35	439.12	617.44	439.16	617.43
Net	178.59 (CR)		178.32 (CR)		178.27 (CR)	

ANNEXURE - J
(Referred to Para 7 (c) at page 86)

Details of Loan Entities for which recoveries have not been effected for past several years

Sl.No	Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the entity on 31 March 2021
		PRINCIPAL	INTEREST	TOTAL		
1	A P Agro Industries Development Corpn	13.25	23.32	36.57	2002	13.25
2	A P BCs Co-op Finance Corpn	14.78	26.00	40.78	2002	14.78
3	A P Civil Supplies Corpn	19.42	34.17	53.59	2002	19.42
4	A P Co-op Bank	8.39	14.80	23.19	2002	8.39
5	A P Co-op Central Agricultural Development Bank	232.35	422.12	654.47	2002	232.35
6	A P Co-op Marketing Societies	2.22	3.90	6.12	2002	2.22
7	A P Co-operative Oil Seeds Groundnuts Fedn	9.21	16.20	25.41	2002	9.21
8	A P Dairy Development Co-operative Fedn	121.22	160.14	281.36	2002	141.22
9	A P Fisheries Development Corpn	0.03	0.05	0.08	2002	0.03
10	A P Forest Development pt Corpn	7.28	10.27	17.55	2002	7.28
11	A P GENCO	629.91	1,281.12	1,911.03	2002	629.91
12	A P Girijan Cooperative Corporation	16.19	12.39	28.58	2002	16.19
13	A P Health Medical Housing and Infrastructure Development Corpn	594.64	416.08	1,010.72	2002	594.64

Sl.No	Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the entity on 31 March 2021
		PRINCIPAL	INTEREST	TOTAL		
14	A P Heavy Machinery and Engineering Ltd	1.00	0.76	1.76	2002	1.00
15	A P Housing Board	33.69	25.60	59.29	2002	33.69
16	A P Industrial infrastructure Corpn	278.61	177.65	456.26	2002	278.61
17	A P Karshak Parishad	0.42	0.32	0.74	2002	0.42
18	A P Markfed	28.87	22.00	50.87	2002	28.87
19	A P Revenue Association, Hyderabad	0.20	0.15	0.35	2002	0.20
20	A P Scooters Limited	5.99	4.55	10.54	2002	5.99
21	A P SCs Co-op Finance Corporation	228.21	162.83	391.04	2002	228.21
22	A P Sheep and Goat Development Co-op Fedn	2.26	2.24	4.50	2002	-2.43
23	A P State Construction Corporation	10.44	7.93	18.37	2002	10.44
24	A P State Electricity Board	20.24	15.38	35.62	2002	20.24
25	A P State Film Development Corpn	44.36	33.71	78.07	2002	44.36
26	A P State Finance Corpn	12.93	9.82	22.75	2002	12.93
27	A P State Housing Corpn	4356.62	3,729.90	8,086.52	2002	4354.45
28	A P State Industrial Development Construction Corpn	33.75	25.64	59.39	2002	33.75
29	A P State Irrigation Development Corpn	125.88	95.67	221.55	2002	125.88
30	A P State Meat & Poultry Development Corpn	1.55	1.17	2.72	2002	1.55

Sl.No	Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the entity on 31 March 2021
		PRINCIPAL	INTEREST	TOTAL		
31	A P State Police Housing Corpn	173.93	129.43	303.36	2002	173.93
32	A P State SCs and STs Co-op Housing Societies Fedn	25.19	19.14	44.33	2002	25.19
33	A P State Seeds Development Corpn	194.92	148.13	343.05	2002	194.92
34	A P State Small Scale Industries Development Corpn	1.53	1.16	2.69	2002	1.53
35	A P STs Co-op Finance Corpn	0.12	0.08	0.20	2002	0.12
36	A P Textiles Development Corpn	0.43	0.32	0.75	2002	0.43
37	A P TRANSCO	2035.68	810.83	2,846.51	2002	2115.88
38	A P Tribal Development Corpn	0.01	0.01	0.02	2002	0.01
39	A P Urban Development and Housing Corpn	12.63	9.59	22.22	2002	12.63
40	A P Urban Finance & Infrastructure devptCorp n	236.17	178.87	415.04	2002	236.17
41	A P Vikalangula Co-op Corporation	3.09	2.35	5.44	2002	3.09
42	Allwyn Auto Ltd	33.45	25.42	58.87	2002	33.45
43	Allwyn Watches Ltd	39.39	29.92	69.31	2002	39.39
44	Ananthapur Sheep Breeders Co-op Union	0.05	0.04	0.09	2002	0.05
45	APCO	103.83	65.90	169.73	2002	103.83
46	Azamjahi Mills	1.24	0.94	2.18	2002	1.24
47	Chittoor Dairy Cooperative Milk Producers Union	17.24	13.10	30.34	2002	17.24
48	Co-op Sugar factories	241.51	194.13	435.65	2002	537.34
49	Co-operative spinning mills	33.34	25.38	58.72	2002	33.34

Sl.No	Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the entity on 31 March 2021
		PRINCIPAL	INTEREST	TOTAL		
50	Fishermen Co-operatives	14.04	10.71	24.75	2002	14.04
51	Girijan Cooperatives	1.02	0.76	1.78	2002	1.02
52	Guntakal Co-op spinning Mills	1.18	0.89	2.07	2002	1.18
53	Hyderabad Allwyn Ltd	51.23	38.93	90.16	2002	51.23
54	Hyderabad Chemicals and Fertilizers Ltd	5.8	4.40	10.20	2002	5.8
55	Hyderabad Metropolitan Water Supply & Sewerage Board	1843.01	1,299.42	3,142.43	2002	1843.01
56	Hyderabad Public School	12.56	9.54	22.10	2002	12.56
57	ILTD TOBACCO GROWERS	1.87	1.42	3.29	2002	1.87
58	Kadapa Sheep Breeders Co-operative Union	1	0.79	1.79	2002	1
59	Krishi Engg/Krishi Foundry Ltd	0.07	0.42	0.49	2002	0.07
60	LIDCAP	6.88	5.23	12.11	2002	6.88
61	Municipal Corporation of Hyderabad	4.36	3.31	7.67	2002	4.36
62	Municipal Corporations	158.79	33.82	192.61	2002	158.79
63	Municipalities	35.33	23.62	58.95	2002	35.33
64	Municipalities Hyderabad and surroundings	60.16	45.72	105.88	2002	60.16
65	Municipalities and Corporations	38.56	29.30	67.86	2002	38.56
66	Nagarjuna University	0.13	0.09	0.22	2002	0.13
67	National Scholarships Scheme	6.59	5.00	11.59	2002	6.59
68	Nizam Sugar Factory Ltd	10.78	8.19	18.97	2002	10.78
69	OILFED	1	0.76	1.76	2002	1

Sl.No	Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the entity on 31 March 2021
		PRINCIPAL	INTEREST	TOTAL		
70	Other Cooperatives	109.45	57.96	167.41	2002	109.45
71	Others	151.2	113.92	265.12	2002	151.2
72	Panchayati Raj Institutions	46.43	35.28	81.71	2002	46.43
73	Public Sector Undertakings	31.07	23.61	54.68	2002	31.07
74	Rajahmundry Co-operative Spinning Mills	36.67	27.87	64.54	2002	36.67
75	RFC	13.77	10.46	24.23	2002	13.77
76	Sports Authority of AP	209.23	156.05	365.28	2002	209.23
77	State Teachers Union, Hyderabad	0.1	0.07	0.17	2002	0.1
78	Textaile Processing Co-op Society Ltd Hyderabad	1.81	1.37	3.18	2002	1.81
79	Tobacco Growers Co-op Union Limited	4.5	3.42	7.92	2002	4.5
80	Town Planning Trust	0.02	0.01	0.03	2002	0.02
81	TRICOR	20.04	15.65	35.69	2002	20.04
82	Vijayawada Airport	4	3.04	7.04	2002	4
83	Visakhapatnam Town Planning Trust	0.86	0.65	1.51	2002	0.86
84	Visakhapatnam Urban Development Authority	0.17	0.12	0.29	2002	0.17
85	Vishakapatnam Water Supply Scheme	10.7	8.12	18.82	2002	10.7
86	Voltas Ltd.,	2	1.52	3.52	2002	2
87	Voluntary Retirement Scheme	98.56	75.23	173.79	2002	98.56
88	A P Mahila Abhivruddhi Society	4.18	2.95	7.13	2009	4.18

Sl.No	Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total Loans outstanding against the entity on 31 March 2021
		PRINCIPAL	INTEREST	TOTAL		
89	A P Rajiv swgruha corpn	351	200.07	551.07	2013	351
90	A P State Housing NTR Programme	7845.63	5,613.93	13,459.56	2007	7845.63
91	A P State Minorities Finance Corpn	10.05	6.79	16.84	2011	10.05
92	A P State Road Transport Corpn	2200.8	1,270.38	3,471.18	2004	2200.8
93	APTSIDCO	20	5.70	25.70	..	20
94	APUIAML	5	1.42	6.42	..	5
95	Bhagyanagar Urban Devpt Authority	0.71	0.53	1.24	2009	0.71
96	C R Rao Advanced Institute of Mathematics	3.5	2.58	6.08	2009	3.5
97	Chirala of Co-operative Spinning Mills	12.55	9.53	22.08	2003	12.55
98	Hyderabad Metro Dev pt Authority	3847.51	2,684.66	6,532.17	2009	3848.93
99	Hyderabad Metro Rail Ltd	1283	853.49	2,136.49	2011	1283
100	ICDP	85.54	56.30	141.84	2003	85.54
101	JN Institute of Advanced Studies	1.75	1.32	3.07	2009	1.75
102	Sir Silk Mills	2.55	1.93	4.48	2009	2.55
	TOTAL	28,676.37				

ANNEXURE - K**(Referred to Para 7 (c) at page 86)****Details of Departments where Loans sanctioned by the Government though no repayment had been received for previous loans****(₹ in Crore)**

Sl.No.	Institutions/PSUs	Total Amount	Previous loans
1	Loan for Co-operation (Assistance for Integrated Cooperative Development Project (NCDC))	12.82	2015
2	Loans for Civil Aviation (Andhra Pradesh Airports Development Corporation Limited (APADC Ltd))	106.50	2002
3	Loans to Sugar Factories	295.88	2002
4	Loans for Urban Development (HMDA for Outer Ring Road Project)	1.42	2002
5	Loans to Water Supply & Sanitation (Nellore Municipal Corporation)	151.30	2018
6	Loans to A.P.TRANSCO	95.92	2002
7	Loans to Andhra Pradesh Dairy Development	20.00	2002

ANNEXURE -L
(Refer to Para 7 (c) at page 86)
Details of Departments which have not confirmed Balances

Sl.No.	Departments
1	Asst Secretary To Govt ,Finance Department
2	A.P.Co-Operative Bank (APCOB)
3	A.P.Dairy Development Co-Operative Federation
4	A.P.Dairy Development Cooperative Federation
5	A.P.State Agro Industries Development Corporation
6	A.P.State Meat And Poultry Development Corporation Ltd
7	Andhra Pradesh Medical Services Infrastructure Development Corporation
8	Andhra Pradesh Rajiv Swagruha Corporation Ltd.
9	Andhra Pradesh Urban Finance Infrastructure Development Corporation Ltd.,
10	Chittoor Dairy Cooperative Milk Federation
11	Sports Authority Of Andhra Pradesh (SAAP)
12	A.P.Industrial Development Corporation
13	Hyderabad Metro Development Authority
14	Visakhapatnam Town Planning Trust (VUDA)
15	A.P. Mahila Abhivridhi Society For Shg
16	A.P. State Civil Supplies Corp Ltd
17	Co Operatives And Registrar Of Co Operative Societies
18	Greater Hyderabad Municipal Corporation
19	Handloom And Textiles
20	Sugar Cane Commission
21	A.P. Fisheries Development Corporation
22	Director, Agriculture,
23	Andhra Pardesh Medical Services Infrastructure Development Corporation
24	A.P.State Agro Industries Development Corporation
25	Irrigation Department
26	APSSIDC
27	A.P Industrial Infrastructure Corp Ltd.,
28	A.P. State Housing Corporation
29	A.P.Markfed
30	A.P.Vikalangula Co Operative Corporation
31	A.P.Oil Federation Ltd
32	A.P.State Irrigation Development Corporation
33	A.P.State Seeds Development Corporation
34	Hyderabad Metro Rail Ltd
35	Metro Water Supply & Sewerage Board
36	Jawahar Lal Nehru Institute Of Advanced Studies (JINAS)
37	Cr Rao Advanced Institute Of Mathematics
38	Hyderabad Public School
39	Nagarjuna University
40	Govt Muncipal Administration And Urban Development Department
41	Animal Husbandry, Dairy Development And Fishries Department
42	A.P. Finance Cooperation
43	A.P. State Police Housing Corporation
44	A.P.Sc Sts Coperative Housing Federation Ltd
45	A.P.TRANSCO
46	Andhra Pradesh State Road Transport Corporation
47	A.P. Tribal Development Corporation

ANNEXURE -L
(Refer to Para 7 (c) at page 86)
Details of Departments which have not confirmed Balances

48	A.P.Coop Central Agriculture Dev Bank Ltd
49	A.P.Film Development Corporation
50	A.P.Girijan Corporation
51	A.P.Heavy Machinery And Engineering Ltd
52	A.P.Scheduled Caste's Cooperative Finance Corporation
53	A.P.State Housing Board
54	A.P.State Minorities Finance Corporation
55	A.P.Urban Development And Housing Corporation
56	A.P. GENCO
57	A.P. State Coop Finance Corporation Ltd
58	Andhra Pradesh Backward Classes Co-Operative Finance Corporation
59	Bhagyanagar Urban Development Authority For Budha Purnima Project

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