



सत्यमेव जयते

# Finance Accounts (Volume - I) 2019-20



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



Government of Andhra Pradesh



**GOVERNMENT OF ANDHRA PRADESH**

**FINANCE ACCOUNTS**

**2019-20**

**VOLUME-I**



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(Both volumes contain contents of each other)

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**CERTIFICATE OF THE 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 2020 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 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, to the best of my knowledge and belief, the Finance Accounts read with the Explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Andhra Pradesh for the year 2019-20.



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 2020.



Date: 11 March 2021  
Place: New Delhi

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



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## Guide to Finance Accounts

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### 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 2019-20 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 subdivided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

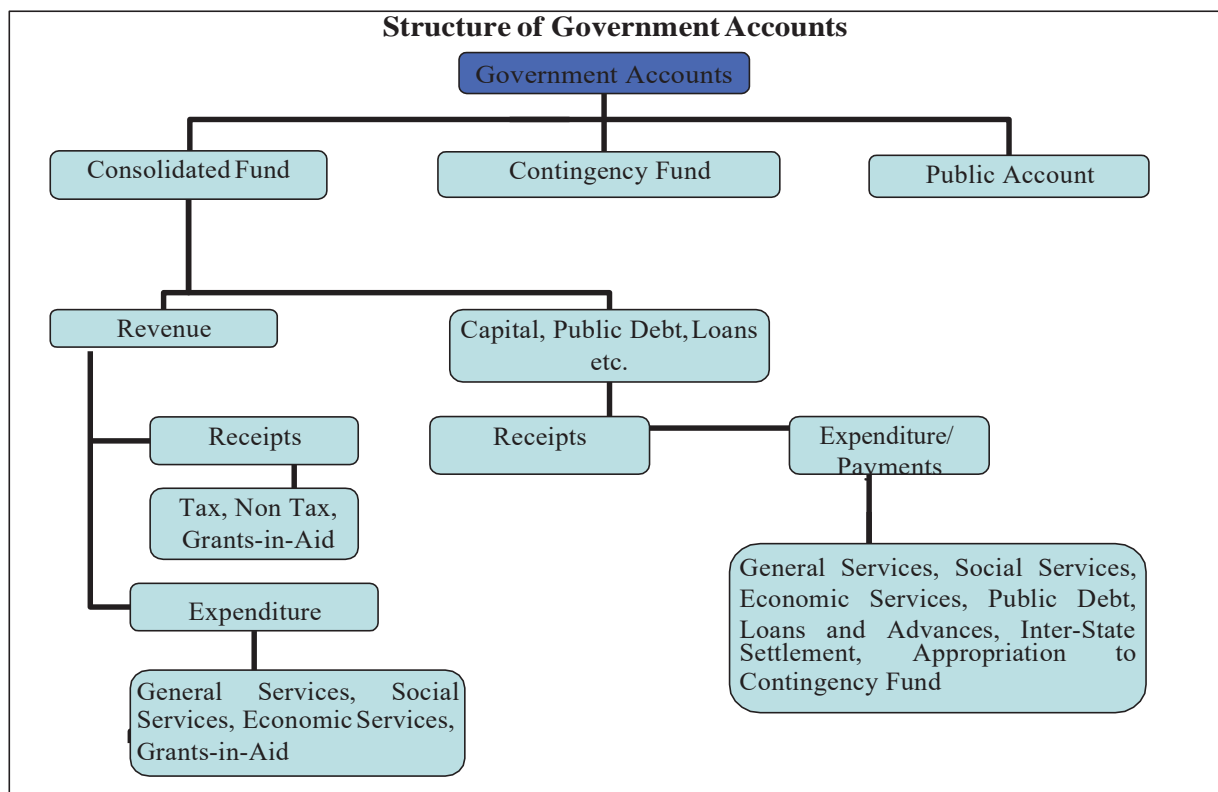
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

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



|   |         |        |                                   |
|---|---------|--------|-----------------------------------|
| <b>Loans and Advances given by the Government</b>                   | 1, 2, 7 | 18     |                                   |
| <b>Debt Position/Borrowings</b>                                     | 1, 2, 6 | 17     |                                   |
| <b>Investments of the Government in Companies, Corporations etc</b> | 8       | 19     |                                   |
| <b>Cash</b>   | 1, 2,12 |        |                                   |
| <b>Balances in Public Account and investments thereof</b>           | 1, 2    | 21, 22 |                                   |
| <b>Guarantees</b>   | 9       | 20     |                                   |
| <b>Schemes</b>  |         |        | 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 <sup>1</sup> |  | Reference (Sl. No.)  |                        | As at<br>31 March<br>2020 | As at<br>31 March<br>2019 |
|---------------------|--|----------------------|------------------------|---------------------------|---------------------------|
|                     |  | Notes to<br>Accounts | Statement              |                           |                           |
| <b>(₹ in Crore)</b> |  |                      |                        |                           |                           |
|                     | <b>Cash</b>  |                      |                        |                           |                           |
| (i)                 | Cash in Transit and Local Remittances                          |                      | Annexure<br>to St.No.2 | 2.90                      | 2.90                      |
|                     |  |                      |                        | ...                       | ...                       |
| (ii)                | Departmental Balances  |                      | 21                     | ...                       | ...                       |
|                     |  |                      |                        | <b>0.90</b>               | <b>0.90</b>               |
| (iii)               | Permanent Imprest  |                      | 21                     | 0.20                      | 0.18                      |
|                     |  |                      |                        | <b>1.44</b>               | <b>1.44</b>               |
| (iv)                | Cash Balance Investments                                       | Para.2-(v)           | 21                     | 51,32.71                  | ...                       |
|                     |  |                      |                        | ...                       | ...                       |
| (v)                 | Deposits with Reserve Bank of India &<br>Other Banks           |                      | Annexure<br>to St.No.2 | 481.69                    | 22.24                     |
| (vi)                | Investments from Earmarked Funds <sup>2</sup>                  |                      | 22 & 19                | 90,73.71                  | 83,61.58                  |
|                     | <b>Capital Expenditure</b>                                     |                      |                        |                           |                           |
| (i)                 | Investments in shares of Companies,<br>Corporations etc.       | Para.3-(vii)         | 8 & 19                 | 10,95.47                  | 10,95.37                  |
|                     |  |                      |                        | <b>84,01.21</b>           | <b>84,01.21</b>           |
| (ii)                | Other Capital Expenditure <sup>3</sup>                         |                      | 16                     | 8,04,49.22                | 6,82,07.24                |
|                     |  |                      |                        | <b>14,29,48.46</b>        | <b>14,29,48.46</b>        |
|                     | Contingency Fund (un-recouped)                                 | Para.3-(xii)         | 21                     | ...                       | 0.15                      |
|                     | Loans and Advances   | Para.3-(vi)          | 7&18                   | 46,69.69                  | 36,68.63                  |
|                     |  |                      |                        | <b>2,80,99.68</b>         | <b>2,80,99.68</b>         |
|                     | Advances with departmental officers                            |                      | 21                     | 0.89                      | 0.89                      |
|                     |  |                      |                        | <b>29.63</b>              | <b>29.63</b>              |
|                     | Suspense and Miscellaneous Balances <sup>4</sup>               | Para.3-(x)           | 21                     | ...                       | 32.44                     |
|                     |  |                      |                        | <b>2,35.66</b>            | <b>2,35.66</b>            |
|                     | Remittance Balances  | Para.3-(x)           | 21                     | 3,00.41                   | 2,43.88                   |
|                     |  |                      |                        | <b>3,10.23</b>            | <b>3,10.23</b>            |
|                     | Cumulative excess of expenditure over<br>Receipts <sup>5</sup> |                      |                        | 3,07,02.20                | 42,58.78                  |
|                     |  |                      |                        | ...                       | ...                       |
|                     | <b>Total</b>   |                      |                        | 31,19,36.30               | 26,59,21.49               |

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

<sup>2</sup> Includes ₹3.93 crore invested out of Earmarked Funds.

<sup>3</sup> Investments in shares of companies, corporations, etc., are excluded under capital expenditure to the extent of ₹ 10,95.47 crore which forms part of Capital expenditure and is shown separately under item no.(i) Capital Expenditure.

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

<sup>5</sup> The cumulative excess of expenditure over receipts is different from the fiscal/revenue deficit for the current year. The figure has been worked out by netting Capital sources and application of funds

## 1. STATEMENT OF FINANCIAL POSITION

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

| Liabilities                          | Reference (Sl. No.)                            |             | As at<br>31 March<br>2020 | As at<br>31 March<br>2019 |                 |
|--------------------------------------|--|-------------|---------------------------|---------------------------|-----------------|
|                                      | Notes to<br>Accounts                           | Statement   |                           |                           |                 |
| <b>(₹ in Crore)</b>                  |  |             |                           |                           |                 |
| <b>Borrowings (Public Debt)</b>      |  |             |                           |                           |                 |
| (i)                                  | Internal Debt                                  |             | 17                        | 21,57,11.71               | 18,33,69.19     |
|                                      |  |             |                           | <b>(-95.17)</b>           | <b>(-95.17)</b> |
| (ii)                                 | Loans and Advances from Central Government     |             |                           |                           |                 |
|                                      | Non-Plan Loans                                 |             | 17                        | 20.08                     | 23.16           |
|                                      |  |             |                           | <b>1.75</b>               | <b>1.75</b>     |
|                                      | Loans for State Plan Schemes                   |             | 17                        | 59,40.80                  | 72,48.61        |
|                                      |  |             |                           | ...                       | ...             |
|                                      | Loans for Central Plan Schemes                 |             | 17                        | ...                       | ...             |
|                                      |  |             |                           | <b>3.59</b>               | <b>3.59</b>     |
|                                      | Loans for Centrally Sponsored Plan Schemes     |             | 17                        | ...                       | ...             |
|                                      |  |             |                           | ...                       | ...             |
|                                      | Other Loans                                    |             | 17                        | 49,67.59                  | 29,37.16        |
|                                      |  |             |                           | <b>8.74</b>               | <b>8.74</b>     |
|                                      | <b>Contingency Fund (Corpus)</b>               |             | 21                        | 50.00                     | 50.00           |
| <b>Liabilities on Public Account</b> |  |             |                           |                           |                 |
| (i)                                  | Small Savings- Provident Funds etc.            |             | 21                        | 1,67,45.44                | 1,57,29.99      |
|                                      |  |             |                           | ...                       | ...             |
| (ii)                                 | Deposits                                       |             | 21                        | 5,00,66.10                | 4,10,96.50      |
|                                      |  |             |                           | <b>45,03.68</b>           | <b>45,03.68</b> |
| (iii)                                | Reserve Funds                                  | Para.3-(ix) | 21                        | 1,30,01.78                | 1,10,44.29      |
|                                      |  |             |                           | ...                       | ...             |
| (iv)                                 | Remittance Balances                            | Para.3-(x)  | 21                        | ...                       | ...             |
|                                      |  |             |                           | ...                       | ...             |
| (v)                                  | Suspense and Miscellaneous Balances            | Para.3-(x)  | 21                        | 10,10.21                  | ...             |
|                                      |  |             |                           | ...                       | ...             |
|                                      | Cumulative excess of receipts over Expenditure |             |                           | ...                       | ...             |
|                                      | <b>Total</b>                                   |             |                           | 31,19,36.30               | 26,59,21.49     |

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts   |                    |                    | Disbursements   |                    |                    |
|--|--------------------|--------------------|---|--------------------|--------------------|
|  | 2019-20            | 2018-19            |   | 2019-20            | 2018-19            |
| (₹ in Crore)   |                    |                    |   |                    |                    |
| <b>Part-I Consolidated Fund</b>  |                    |                    |   |                    |                    |
| <b>Section-A : Revenue</b>   |                    |                    |   |                    |                    |
| <b>Revenue Receipts</b><br><i>(Ref. Statement 3 &amp; 14)</i>                  | <b>11,10,34.02</b> | <b>11,46,70.86</b> | <b>Revenue Expenditure</b><br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>                             | <b>13,74,74.78</b> | <b>12,85,69.93</b> |
| <b>Tax Revenue (raised by the State)</b><br><i>(Ref. Statement 3 &amp; 14)</i> | <b>5,76,00.93</b>  | <b>5,80,30.97</b>  | Salaries <sup>(1)</sup><br><i>(Ref. Statement 4-B &amp; Appendix-I)</i>                             | 2,53,43.16         | 2,42,84.93         |
| <b>Non-tax Revenue</b><br><i>(Ref. Statement 3 &amp; 14)</i>                   | <b>33,14.74</b>    | <b>43,96.13</b>    | Subsidies <sup>(1)</sup><br><i>(Ref. Appendix-II)</i>   | 63,42.86           | 23,51.76           |
| Interest Receipts<br><i>(Ref. Statement 3 &amp; 14)</i>                        | 36.29              | 50.11              | Grants-in-Aid <sup>(1,2)</sup><br><i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>                | 5,98,99.35         | 6,07,53.58         |
| Others<br><i>(Ref. Statement 3)</i>  | 32,78.45           | 43,46.02           | <b>General Services</b><br><i>(Ref. Statement 4 &amp; 15)</i>                                       | <b>3,69,64.45</b>  | <b>3,29,16.56</b>  |
| <b>Share of Union Taxes/Duties</b><br><i>(Ref. Statement 3 &amp; 14)</i>       | <b>2,82,42.39</b>  | <b>3,27,87.03</b>  | Interest Payment & Service of Debt<br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>                     | 1,76,52.77         | 1,56,91.98         |
|  |                    |                    | Pension<br><i>(Ref. Statement 4-A, 4-B &amp; 15)</i>  | 1,73,85.17         | 1,52,90.77         |
|  |                    |                    | Others<br><i>(Ref. Statement 4-B)</i>   | 19,26.51           | 19,33.81           |
|  |                    |                    | <b>Social Services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                      | <b>96,26.83</b>    | <b>57,62.97</b>    |
|  |                    |                    | <b>Economic Services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                    | <b>(-)7,17.74</b>  | <b>24,59.00</b>    |
| <b>Grants from Central Government</b><br><i>(Ref. Statement 3 &amp; 14)</i>    | <b>2,18,75.96</b>  | <b>1,94,56.73</b>  | <b>Compensation and Assignment to Local Bodies and PRIs</b><br><i>(Ref. Statement 4-A &amp; 15)</i> | <b>15.87</b>       | <b>41.13</b>       |
| <b>Revenue Deficit</b>   | <b>2,64,40.76</b>  | <b>1,38,99.07</b>  | <b>Revenue Surplus</b>  | ...                | ...                |

- (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 heads "310 Grants-in-Aid, 060-GIA Salaries and 900 DBT Grants-in-Aid" across all Major Heads and totals of Minor Heads 190, 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   |                    |                    |
|--|--------------------|--------------------|---|--------------------|--------------------|
|  | 2019-20            | 2018-19            |   | 2019-20            | 2018-19            |
| (₹ in Crore)   |                    |                    |   |                    |                    |
| <b>Section-B : Capital</b>   |                    |                    |   |                    |                    |
| <b>Capital Receipts</b><br><i>(Ref. Statement 3 &amp; 14)</i>                      | ...                | ...                | <b>Capital Expenditure</b><br><i>(Ref. Statement 4-A, 4-B &amp; 16)</i>                                       | <b>1,22,42.08</b>  | <b>1,99,76.34</b>  |
|  |                    |                    | Salaries <sup>(3)</sup>   | 5,81.38            | 5,78.98            |
|  |                    |                    | General Services<br><i>(Ref. Statement 4-A &amp; 16)</i>  | 37,51.98           | 2,74.99            |
|  |                    |                    | Social Services<br><i>(Ref. Statement 4-A &amp; 16)</i>   | 20,53.25           | 28,62.92           |
|  |                    |                    | Economic Services<br><i>(Ref. Statement 4-A &amp; 16)</i>   | 58,55.47           | 1,62,59.45         |
| <b>Recoveries of Loans &amp; Advances</b><br><i>(Ref. Statement 3, 7 &amp; 18)</i> | <b>43,55.23</b>    | <b>2,77.39</b>     | <b>Loans and Advances disbursed</b><br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>                                | <b>53,56.29</b>    | <b>18,43.33</b>    |
|  |                    |                    | General Services<br><i>(Ref. Statement 4-A, 7&amp;18)</i>   | ...                | ...                |
|  |                    |                    | Social Services<br><i>(Ref. Statement 4-A, 7&amp;18)</i>  | 1,45.33            | 12,36.63           |
|  |                    |                    | Economic Services<br><i>(Ref. Statement 4-A, 7 &amp; 18)</i>  | 51,81.62           | 3,51.00            |
|  |                    |                    | Others<br><i>(Ref. Statement 7)</i>   | 29.34              | 2,55.70            |
| <b>Public Debt Receipts</b><br><i>(Ref. Statement 3, 6 &amp; 17)</i>               | <b>11,24,28.23</b> | <b>9,79,80.04</b>  | <b>Repayment of Public Debt</b><br><i>(Ref. Statement 4-A, 6 &amp; 17)</i>                                    | <b>7,93,66.17</b>  | <b>7,32,73.73</b>  |
| Internal Debt<br>(Market loans etc.)<br><i>(Ref. Statement 3, 6 &amp; 17)</i>      | 11,03,97.80        | 9,59,89.67         | Internal Debt <sup>(4)</sup><br>(Market loans etc.) <sup>(5)</sup><br><i>(Ref. Statement 4-A, 6 &amp; 17)</i> | 7,80,55.28         | 7,25,28.96         |
| Loans from GOI<br><i>(Ref. Statement 3, 6 &amp; 17)</i>                            | 20,30.43           | 19,90.37           | Loans from GOI<br><i>(Ref. Statement 4A, 6&amp;17)</i>  | 13,10.89           | 7,44.77            |
| <b>Net of inter-state Settlement</b>   | ...                | ...                | <b>Net of inter-state Settlement</b>  | <b>2.66</b>        | <b>26.11</b>       |
| <b>Total Receipts Consolidated Fund</b><br><i>(Ref. Statement 3)</i>               | <b>22,78,17.48</b> | <b>21,29,28.29</b> | <b>Total Expenditure Consolidated Fund</b><br><i>(Ref. Statement 4)</i>                                       | <b>23,44,41.98</b> | <b>22,36,89.44</b> |
| <b>Deficit in Consolidated Fund</b>  | <b>66,24.50</b>    | <b>1,07,61.15</b>  | <b>Surplus in Consolidated Fund</b>   | ...                | ...                |
| <b>Part II Contingency Fund</b>  |                    |                    |   |                    |                    |
| <b>Contingency Fund</b><br><i>(Ref. Statement 21)</i>                              | 9.04               | ...                | <b>Contingency Fund</b><br><i>(Ref. Statement 21)</i>   | 8.89               | 0.15               |

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

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

(5) Includes ₹6,03,71.10 crore and ₹6,07,40.83 crore being the receipt and payment respectively pertaining to Ways and Means Advances.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts  |                    |                    | Disbursements  |                    |                    |
|---|--------------------|--------------------|--|--------------------|--------------------|
|   | 2019-20            | 2018-19            |  | 2019-20            | 2018-19            |
| (₹ in Crore)  |                    |                    |  |                    |                    |
| <b>III. Public Account<sup>(6)</sup></b>                                |                    |                    |  |                    |                    |
| Small Savings<br><i>(Ref. Statement 21)</i>                             | 41,09.90           | 44,66.36           | Small Savings<br><i>(Ref. Statement 21)</i>                                  | 30,94.45           | 22,45.21           |
| Reserves & Sinking<br>Funds<br><i>(Ref. Statement 21)</i>               | 42,02.77           | 36,56.48           | Reserves & Sinking<br>Funds<br><i>(Ref. Statement 21)</i>                    | 29,57.41           | 24,61.12           |
| Deposits<br><i>(Ref. Statement 21)</i>                                  | 9,74,89.63         | 8,98,48.74         | Deposits<br><i>(Ref. Statement 21)</i>                                       | 8,85,20.03         | 7,96,88.73         |
| Advances<br><i>(Ref. Statement 21)</i>                                  | ...                | ...                | Advances<br><i>(Ref. Statement 21)</i>                                       | ...                | ...                |
| Suspense and Misc.<br><i>(Ref. Statement 21)</i>                        | 13,60,14.87        | 4,42,38.27         | Suspense and Misc. <sup>(7)</sup><br><i>(Ref. Statement 21)</i>              | 14,01,04.95        | 4,43,07.09         |
| Remittances<br><i>(Ref. Statement 21)</i>                               | 8.77               | 6.52               | Remittances<br><i>(Ref. Statement 21)</i>                                    | 65.30              | 18,72.29           |
| <b>Total Receipts<br/>Public Account<br/><i>(Ref. Statement 21)</i></b> | <b>24,18,25.94</b> | <b>14,22,16.37</b> | <b>Total Disbursements<br/>Public Account<br/><i>(Ref. Statement 21)</i></b> | <b>23,47,42.14</b> | <b>13,05,74.47</b> |
| <b>Deficit in Public<br/>Account</b>                                    | <b>...</b>         | <b>...</b>         | <b>Surplus in Public<br/>Account</b>   | <b>70,83.80</b>    | <b>1,16,41.90</b>  |
| <b>Opening Cash<br/>Balance</b>   | <b>25.14</b>       | <b>(-)8,55.46</b>  | <b>Closing Cash<br/>Balance</b>  | <b>4,84.59</b>     | <b>25.14</b>       |
| <b>Increase in Cash<br/>Balance</b>                                     | <b>4,59.45</b>     | <b>8,80.60</b>     | <b>Decrease in Cash<br/>Balance</b>  | <b>...</b>         | <b>...</b>         |

(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.

**ANNEXURE**  
**CASH BALANCES AND INVESTMENT OF CASH BALANCES**

(₹ in crore)

|            |   | On 31 March 2020  | On 31 March 2019 |
|------------|---|-------------------|------------------|
| <b>(a)</b> | <b>General Cash Balances-</b>   |                   |                  |
| 1.         | Cash in Treasuries  | ...               | ...              |
| 2.         | Deposits with Reserve Bank  | 4,80.36           | 20.90            |
| 3.         | Deposits with other Banks   | 1.34              | 1.34             |
| 4.         | Remittances in Transit  | 2.90              | 2.90             |
|            | <b>Total</b>  | 4,84.60           | 25.14            |
| 5.         | Investments held in Cash Balance Investment Account (Major Head 8673)   | 51,32.71          | ...              |
|            | <b>Total- (a)</b>   | <b>56,17.31</b>   | <b>25.14</b>     |
| <b>(b)</b> | <b>Other Cash Balances and Investments</b>  |                   |                  |
| 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) | 0.90              | 0.90             |
| 2.         | 8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure   | 1.64              | 1.62             |
| 3.         | Investment out of Earmarked Funds   | 90,73.71          | 83,61.59         |
|            | <b>Total-(b)</b>  | <b>90,76.25</b>   | <b>83,64.11</b>  |
|            | <b>Total-(a) +(b)</b>   | <b>1,46,93.56</b> | <b>83,89.25</b>  |

(\*There was a net difference of ₹ 22.55 crore (Debit) between the figures reflected in the accounts ₹48.76 crore (Debit) and that intimated by the Reserve Bank of India ₹26.21 crore (Credit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of July 2020 accounts the net difference to be reconciled is ₹2.08 crore (Debit).

|      |   | Debit | Credit | Net          |
|------|---|-------|--------|--------------|
|      |   |       |        | (₹ in crore) |
| i)   | Difference as on 31 March 2020            | 48.76 | 26.21  | 22.55(Dr.)   |
| ii)  | Cleared in the accounts upto July 2020    | 33.40 | 12.93  | 20.47(Dr.)   |
| iii) | Difference after the closing of July 2020 | 15.36 | 13.28  | 2.08(Dr.)    |

**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<sup>(1)</sup> 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 ₹15,10.00 crore as on 31 March 2020. 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 ₹6,23.06 crore to ₹17,78.13 crore as on 31 March 2020.

**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 145 days during the period from 01 April 2019 to 31 March 2020.**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2019 to 31 March 2020 is given below:-

|       |  |     |
|-------|--|-----|
| (i)   | Number of days on which the minimum balance was maintained without taking any advance  | 145 |
| (ii)  | Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advances                          | 128 |
| (iii) | Number of days on which the minimum balance was maintained by taking special Drawing Facility                                  | 36  |
| (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  | 57  |

- (1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2020, but worked out by 16<sup>th</sup> July 2020 and not simply the daily Balance on 31<sup>st</sup> March 2020.
- (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**

| <b>DETAILS OF SPECIAL WAYS AND MEANS ADVANCES,<br/>ORDINARY WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY<br/>GOVT OF ANDHRA PRADESH</b> |                      |                   |                          |                   |                                     |                   |
|---|----------------------|-------------------|--------------------------|-------------------|-------------------------------------|-------------------|
| <b>(₹ in crore)</b>   |                      |                   |                          |                   |                                     |                   |
| Month   | Spl Drawing Facility |                   | Ways & Means<br>Advances |                   | Ways & Means<br>Advances -Overdraft |                   |
|   | No. of<br>days       | Amount            | No. of<br>days           | Amount            | No. of<br>days                      | Amount            |
| April/ 2019   | 00                   | 2,18.05           | 13                       | 21,64.87          | 09                                  | 46,38.56          |
| May/2019  | 00                   | 4,65.19           | 20                       | 54,87.05          | 11                                  | 24,92.55          |
| June/2019   | 00                   | 44.13             | 08                       | 11,15.57          | 12                                  | 21,80.91          |
| July/2019   | 03                   | 3,55.10           | 00                       | 0.00              | 00                                  | 0.00              |
| August/2019   | 05                   | 9,53.75           | 00                       | 0.00              | 00                                  | 0.00              |
| September/2019  | 00                   | 0.00              | 00                       | 0.00              | 00                                  | 0.00              |
| October/2019  | 06                   | 26,39.48          | 12                       | 32,35.28          | 03                                  | 7,07.21           |
| November/2019   | 04                   | 19,62.22          | 16                       | 24,84.34          | 00                                  | 0.00              |
| December/2019   | 02                   | 17,83.76          | 19                       | 32,38.34          | 00                                  | 0.00              |
| January/2020  | 08                   | 33,46.28          | 15                       | 25,98.11          | 08                                  | 37,86.74          |
| February/2020   | 07                   | 35,82.69          | 15                       | 30,12.72          | 05                                  | 12,08.03          |
| March/ 2020   | 01                   | 7,03.87           | 10                       | 33,48.72          | 09                                  | 26,17.58          |
| <b>Total</b>  | <b>36</b>            | <b>1,60,54.52</b> | <b>128</b>               | <b>2,66,85.00</b> | <b>57</b>                           | <b>1,76,31.58</b> |

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31 March 2020.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

|  | <b>Opening<br/>Balance on<br/>01 April 2019</b> | <b>Purchases</b>  | <b>Sales</b>      | <b>Closing<br/>Balance on<br/>31 March 2020</b> | <b>Interest<br/>realised</b> |
|--|---|-------------------|-------------------|---|------------------------------|
|  | <b>(₹ in crore)</b>                             |                   |                   |   |                              |
| Short-term<br>investments-<br>Government of<br>India Treasury<br>Bills | ...   | 5,08,32.74        | 4,57,00.03        | 51,32.71  | 21.65                        |
| <b>Total</b>   |   | <b>5,08,32.74</b> | <b>4,57,00.03</b> | <b>51,32.71</b>                                 | <b>21.65</b>                 |

- (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           |                   |
|--|-------------------|-------------------|
|  | 2019-20           | 2018-19           |
|  | (₹ In crore)      |                   |
| <b>I. Tax and Non-Tax Receipts</b>                       |                   |                   |
| <b>A. Tax Revenue-</b>                                   |                   |                   |
| <b>A.1 Own Tax Revenue-</b>                              |                   |                   |
| State Goods and Services Tax (SGST)                      | 2,02,27.04        | 2,06,11.27        |
| Integrated Goods and Services Tax (IGST)                 | ...               | ...               |
| Other Taxes on Income and Expenditure                    | 2,46.50           | 2,52.27           |
| Land Revenue   | 21.31             | 57.25             |
| Stamps and Registration Fees                             | 53,18.26          | 54,27.81          |
| Taxes on Immovable property other than Agricultural land | 1,31.54           | 1,59.18           |
| State Excise   | 69,14.75          | 62,20.20          |
| Taxes on Sales, Trade etc.                               | 2,14,09.70        | 2,19,14.46        |
| Taxes on Vehicles  | 32,78.75          | 33,40.82          |
| Taxes on Goods and Passengers                            | 36.18             | 26.21             |
| Taxes and Duties on Electricity                          | 11.26             | 11.46             |
| Other Taxes and Duties on Commodities and Services       | 5.64              | 10.05             |
| others   | ...               | ...               |
| <b>Total A.1</b>   | <b>5,76,00.93</b> | <b>5,80,30.98</b> |
| <b>A.2 Share of net proceeds of Taxes-</b>               |                   |                   |
| Central Goods and Services Tax (CGST)                    | 80,14.29          | 80,91.86          |
| Integrated Goods and Services Tax (IGST)                 | ...               | 6,45.80           |
| Corporation Tax  | 96,29.54          | 1,14,01.39        |
| Taxes on Income other than Corporation Tax               | 75,45.40          | 83,96.65          |
| Other Taxes on Income and Expenditure                    | ...               | 59.38             |
| Taxes on Wealth  | 0.42              | 4.18              |
| Customs  | 17,90.19          | 23,23.94          |
| Union Excise Duties                                      | 12,44.66          | 15,44.39          |
| Service Tax  | ...               | 3,02.50           |
| Other Taxes and Duties on Commodities and Services       | 17.89             | 16.94             |
| <b>Total-A.2</b>   | <b>2,82,42.39</b> | <b>3,27,87.03</b> |
| <b>Total- A</b>  | <b>8,58,43.32</b> | <b>9,08,18.01</b> |
| <b>B. Non-Tax Revenue-</b>                               |                   |                   |
| Non-ferrous Mining & Metallurgical Industries            | 18,97.12          | 22,10.53          |
| Forestry and Wild Life                                   | 36.48             | 4,25.84           |
| Other Administrative Services                            | 2,37.02           | 2,74.95           |
| Police   | 2,11.72           | 2,24.79           |
| Medical and Public Health                                | 1,61.29           | 2,22.04           |
| Urban Development  | 0.71              | 2,18.09           |
| Ports and Light Houses                                   | 99.60             | 1,50.37           |
| Miscellaneous General Services                           | 1,57.58           | 1,38.10           |
| Social Security and Welfare                              | 1.19              | 1,17.25           |
| Major Irrigation   | 1,22.39           | 93.54             |
| Interest Receipts  | 36.29             | 50.11             |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description  | Actuals         |                 |
|--|-----------------|-----------------|
|  | 2019-20         | 2018-19         |
|  | (₹ In crore)    |                 |
| <b>I. Tax and Non-Tax Receipts</b>   |                 |                 |
| Roads and Bridges  | 50.04           | 42.68           |
| Public Service Commission  | 5.62            | 34.39           |
| Other General Economic Services  | 34.81           | 34.13           |
| Medium Irrigation  | 7.23            | 32.03           |
| Education, Sports, Art and Culture   | 1,47.33         | 30.96           |
| Labour and Employment  | 18.78           | 22.25           |
| Co-operation   | 9.16            | 17.70           |
| Power  | 8.47            | 9.28            |
| Contributions and Recoveries towards Pension and other Retirement Benefits | 17.19           | 8.89            |
| Village and Small Industries   | 6.29            | 6.61            |
| Civil Supplies   | 3.35            | 6.00            |
| Water Supply and Sanitation  | 13.55           | 5.86            |
| Housing  | 4.13            | 4.39            |
| Public Works   | 10.86           | 3.83            |
| Fisheries  | 3.16            | 3.09            |
| Crop Husbandry   | 3.27            | 2.50            |
| Other Social Services  | 1.37            | 1.61            |
| Dividends and Profits  | 4.46            | 1.32            |
| Other Rural Development Programmes   | 2.35            | 0.88            |
| Land Reforms   | 0.51            | 0.77            |
| Jails  | 0.11            | 0.36            |
| Minor Irrigation   | 0.66            | 0.32            |
| Animal Husbandry   | 0.32            | 0.26            |
| Information and Publicity  | 0.06            | 0.16            |
| Stationery and Printing  | 0.21            | 0.15            |
| Other Agricultural Programmes  | 0.01            | 0.07            |
| Tourism  | 0.01            | 0.02            |
| Agricultural Research and Education  | ...             | ...             |
| Family Welfare   | 0.04            | ...             |
| Other Industries   | ...             | ...             |
| Civil Aviation   | ...             | ...             |
| <b>Total- B</b>  | <b>33,14.74</b> | <b>43,96.12</b> |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description   | Actuals            |                    |
|---|--------------------|--------------------|
|   | 2019-20            | 2018-19            |
|   | (₹ In crore)       |                    |
| <b>II. Grants from Government of India</b>                                  |                    |                    |
| <b>C. Grants-</b>   |                    |                    |
| <b>Grants-in-Aid from Central Government-</b>                               |                    |                    |
| <b>Non Plan Grants-</b>   |                    |                    |
| 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  | ...                | ...                |
| <b>Grants for State/ Union Territory Plan Schemes-</b>                      |                    |                    |
| 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   | ...                | 3,26.88            |
| Centrally Assisted State Plan Schemes                                       | ...                | ...                |
| <b>Grants for Central Plan Schemes-</b>                                     |                    |                    |
| Other Receipts  | ...                | ...                |
| <b>Centrally Sponsored Schemes-</b>   |                    |                    |
| Central Assistance/Share  | 1,31,22.69         | 1,24,45.54         |
| Grants under proviso to Article 275(1) of the Constitution                  | 89.42              | 63.91              |
| Grants from Central Road Fund   | 3,50.08            | ...                |
| <b>Finance Commission Grants-</b>   |                    |                    |
| Post Devolution Revenue Deficit Grant                                       | 24,98.88           | 36,44.00           |
| Grants for Rural Local Bodies   | 20,38.52           | 8,58.99            |
| Grants for Urban Local Bodies   | 10,19.26           | 5,87.07            |
| Grants-in-aid for State Disaster Response Fund                              | 3,24.15            | 4,58.10            |
| <b>Other Transfer/Grants to States/Union Territories with Legislatures-</b> |                    |                    |
| Grants towards Contribution to National Disaster Response Fund (NDRF)       | 5,70.91            | 10,04.88           |
| Compensation for loss of revenue arising out of implementation of GST       | 18,40.76           | ...                |
| Other Receipts  | 20.00              | 67.36              |
| <b>Total- C</b>   | <b>2,18,75.96</b>  | <b>1,94,56.73</b>  |
| <b>Total- Revenue Receipts (A+B+C)</b>                                      | <b>11,10,34.02</b> | <b>11,46,70.86</b> |
| <b>III. Capital, Public Debt and Other Receipts</b>                         |                    |                    |
| <b>D. Capital Receipts-</b>   | ...                | ...                |
| <b>Total- D</b>   | ...                | ...                |
| <b>E. Public Debt Receipts-</b>   |                    |                    |
| <b>Internal Debt-</b>   |                    |                    |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description  | Actuals            |                    |
|--|--------------------|--------------------|
|  | 2019-20            | 2018-19            |
|  | (₹ In crore)       |                    |
| Market Loans   | 4,88,26.69         | 3,47,57.21         |
| Loans from Financial Institutions  | 12,00.00           | 13,64.18           |
| Bonds  | 0.01               | ...                |
| Other Loans  | ...                | ...                |
| Ways and Means Advances from the RBI   | 6,03,71.10         | 5,98,68.28         |
| Special Securities issued to National Small Savings Fund                     | ...                | ...                |
| <b>Loans and Advances from Central Government-</b>                           |                    |                    |
| Non Plan Loans   | ...                | ...                |
| Loans for State Plan Schemes (Block Loans) <sup>(\$)</sup>                   | ...                | (-)9,46.79         |
| Loans for Central Plan Schemes   | ...                | ...                |
| Loans for Centrally Sponsored Plan Schemes                                   | ...                | ...                |
| Other Loans  | 20,30.43           | 29,37.16           |
| <b>Total- E</b>  | <b>11,24,28.23</b> | <b>9,79,80.04</b>  |
| <b>F.</b> Loans and Advances by State Government (Recoveries) <sup>(1)</sup> | 43,55.23           | 2,77.39            |
| <b>G.</b> Inter-State Settlements  | ...                | ...                |
| <b>Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>                  | <b>22,78,17.48</b> | <b>21,29,28.29</b> |

(\$) 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              |
|------------|---|------------|----------|-----|--------------------|
|            |   |            |          |     | <i>(₹in Crore)</i> |
| <b>A.</b>  | <b>General Services-</b>  |            |          |     |                    |
| <b>A.1</b> | <b>Organs of State-</b>   |            |          |     |                    |
|            | Parliament/State/Union Territory Legislatures                         | 77.20      | ...      | ... | 77.20              |
|            | President, Vice-President/Governor/Administrator of Union Territories | 11.56      | ...      | ... | 11.56              |
|            | Council of Ministers  | 29.83      | ...      | ... | 29.83              |
|            | Administration of Justice   | 7,12.86    | ...      | ... | 7,12.86            |
|            | Elections   | 3,28.77    | ...      | ... | 3,28.77            |
| <b>A.2</b> | <b>Fiscal Services-</b>   |            |          |     |                    |
|            | Land Revenue  | 73.53      | ...      | ... | 73.53              |
|            | Stamps and Registration   | 1,37.83    | ...      | ... | 1,37.83            |
|            | State Excise  | 4,43.06    | ...      | ... | 4,43.06            |
|            | Taxes on Sales, Trade etc.  | 3,28.87    | ...      | ... | 3,28.87            |
|            | Taxes on Vehicles   | 1,42.28    | ...      | ... | 1,42.28            |
|            | Other Taxes and Duties on Commodities and Services                    | 8.85       | ...      | ... | 8.85               |
|            | Appropriation for reduction or avoidance of debt                      | ...        | ...      | ... | ...                |
|            | Interest Payments   | 1,76,52.77 | ...      | ... | 1,76,52.77         |
| <b>A.3</b> | <b>Administrative Services-</b>                                       |            |          |     |                    |
|            | Public Service Commission   | 23.92      | ...      | ... | 23.92              |
|            | Secretariat - General Services  | 3,33.83    | ...      | ... | 3,33.83            |
|            | District Administration   | 11,87.88   | ...      | ... | 11,87.88           |
|            | Treasury and Accounts Administration                                  | 2,90.09    | ...      | ... | 2,90.09            |
|            | Police  | 53,68.50   | 2,89.17  | ... | 56,57.67           |
|            | Jails   | 1,52.82    | ...      | ... | 1,52.82            |
|            | Stationery and Printing   | 26.95      | 0.16     | ... | 27.11              |
|            | Public Works  | 2,37.34    | 48.33    | ... | 2,85.67            |
|            | Vigilance   | 44.54      | ...      | ... | 44.54              |
|            | Other Administrative Services   | 2,23.54    | 34,14.32 | ... | 36,37.86           |

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

**A. EXPENDITURE BY FUNCTION**

|            | Description  | Revenue           | Capital         | L&A     | Total              |
|------------|--|-------------------|-----------------|---------|--------------------|
|            |  |                   |                 |         | <i>(₹in Crore)</i> |
| <b>A.4</b> | <b>Pension &amp; Misc. General Services-</b>   |                   |                 |         |                    |
|            | Pensions and Other Retirement Benefits   | 1,73,85.17        | ...             | ...     | 1,73,85.17         |
|            | Miscellaneous General Services   | 0.37              | ...             | ...     | 0.37               |
|            | <b>Total- General Services</b>   | <b>4,52,22.36</b> | <b>37,51.98</b> | ...     | <b>4,89,74.34</b>  |
| <b>B.</b>  | <b>Social Services-</b>  |                   |                 |         |                    |
| <b>B.1</b> | <b>Education, Sports, Art &amp; Culture-</b>   |                   |                 |         |                    |
|            | General Education  | 2,54,98.46        | 3,39.94         | ...     | 2,58,38.40         |
|            | Technical Education  | 3,99.48           | ...             | ...     | 3,99.48            |
|            | Sports and Youth Services  | 2,76.50           | ...             | ...     | 2,76.50            |
|            | Art and Culture  | 1,28.39           | ...             | ...     | 1,28.39            |
| <b>B.2</b> | <b>Health &amp; Family Welfare-</b>  |                   |                 |         |                    |
|            | Medical and Public Health  | 52,59.30          | 1,19.74         | ...     | 53,79.04           |
|            | Family Welfare   | 20,74.66          | 84.67           | ...     | 21,59.33           |
| <b>B.3</b> | <b>Water Supply, Sanitation, Housing and Urban Development-</b>                              |                   |                 |         |                    |
|            | Water Supply and Sanitation  | 7,08.81           | 4,25.77         | 1,18.96 | 12,53.54           |
|            | Housing  | 9,41.09           | 0.34            | 26.37   | 9,67.80            |
|            | Urban Development  | 40,32.94          | 5,36.49         | ...     | 45,69.43           |
| <b>B.4</b> | <b>Information and Broadcasting-</b>   |                   |                 |         | ...                |
|            | Information and Publicity  | 1,48.16           | ...             | ...     | 1,48.16            |
| <b>B.5</b> | <b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-</b> |                   |                 |         |                    |
|            | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities         | 2,16,01.38        | 1,62.66         | ...     | 2,17,64.04         |
| <b>B.6</b> | <b>Labour and Labour Welfare-</b>  |                   |                 |         |                    |
|            | Labour, Employment and Skill Development   | 3,10.53           | ...             | ...     | 3,10.53            |
| <b>B.7</b> | <b>Social Welfare &amp; Nutrition-</b>   |                   |                 |         |                    |
|            | Social Security and Welfare  | 38,43.20          | 18.26           | ...     | 38,61.46           |
|            | Nutrition  | 14,16.57          | ...             | ...     | 14,16.57           |
|            | Relief on account of Natural Calamities  | 11,03.79          | ...             | ...     | 11,03.79           |

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

**A. EXPENDITURE BY FUNCTION**

|            | Description                                 | Revenue           | Capital         | L&A            | Total               |
|------------|---|-------------------|-----------------|----------------|---------------------|
|            |   |                   |                 |                | <i>(₹ in Crore)</i> |
| <b>B.8</b> | <b>Others-</b>                              |                   |                 |                |                     |
|            | Other Social Services                       | 3,19.21           | 3,68.29         | ...            | 6,87.50             |
|            | Secretariat-Social Services                 | 38.47             | ...             | ...            | 38.47               |
|            | <b>Total- Social Services</b>               | <b>6,81,00.94</b> | <b>20,56.16</b> | <b>1,45.33</b> | <b>7,03,02.43</b>   |
| <b>C.</b>  | <b>Economic Services-</b>                   |                   |                 |                |                     |
| <b>C.1</b> | <b>Agriculture &amp; Allied Activities-</b> |                   |                 |                |                     |
|            | Crop Husbandry                              | 10,21.47          | 91.35           | ...            | 11,12.82            |
|            | Soil and Water Conservation                 | 49.11             | (-)5.93         | ...            | 43.18               |
|            | Animal Husbandry                            | 6,15.05           | 19.91           | ...            | 6,34.96             |
|            | Loans for Dairy Development                 | ...               | ...             | ...            | ...                 |
|            | Fisheries                                   | (-)37.69          | 7.22            | ...            | (-)30.47            |
|            | Forestry and Wild Life                      | 2,74.92           | 26.02           | ...            | 3,00.94             |
|            | Food Storage and Warehousing                | 1,06.21           | ...             | ...            | 1,06.21             |
|            | Agricultural Research and Education         | 5,71.84           | 54.77           | ...            | 6,26.61             |
|            | Co-operation                                | 1,42.69           | ...             | 31.13          | 1,73.82             |
|            | Other Agricultural Programmes               | 39,70.48          | -3.63           | ...            | 39,66.85            |
| <b>C.2</b> | <b>Rural Development-</b>                   |                   |                 |                |                     |
|            | Special Programmes for Rural Development    | 1,59.73           | ...             | ...            | 1,59.73             |
|            | Rural Employment                            | 20,21.78          | ...             | ...            | 20,21.78            |
|            | Land Reforms                                | 10.39             | ...             | ...            | 10.39               |
|            | Other Rural Development Programmes          | 53,13.28          | 8,21.64         | ...            | 61,34.92            |
| <b>C.4</b> | <b>Irrigation &amp; Flood Control</b>       |                   |                 |                |                     |
|            | Major Irrigation                            | 4,98.26           | 36,29.62        | ...            | 41,27.88            |
|            | Capital Outlay on Medium Irrigation         | ...               | 17.35           | ...            | 17.35               |
|            | Minor Irrigation                            | 90.48             | 6,28.41         | ...            | 7,18.89             |
|            | Command Area Development                    | 4.97              | 0.50            | ...            | 5.47                |
|            | Flood Control and Drainage                  | 0.05              | 61.26           | ...            | 61.31               |
| <b>C.5</b> | <b>Energy-</b>                              |                   |                 |                |                     |
|            | Power                                       | 68,40.25          | 19.71           | 48,12.99       | 1,16,72.95          |



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

**A. EXPENDITURE BY FUNCTION**

|             | Description  | Revenue           | Capital         | L&A             | Total               |
|-------------|--|-------------------|-----------------|-----------------|---------------------|
|             |  |                   |                 |                 | <i>(₹ in Crore)</i> |
| <b>C.6</b>  | <b>Industry &amp; Minerals-</b>  |                   |                 |                 |                     |
|             | Village and Small Industries   | 1,42.60           | 4.68            | ...             | 1,47.28             |
|             | Industries   | 52.93             | ...             | ...             | 52.93               |
|             | Non-Ferrous Mining and Metallurgical Industries                              | 36.90             | 0.09            | ...             | 36.99               |
|             | Consumer Industries  | ...               | (-)0.30         | ...             | (-)0.30             |
|             | Other Industries   | 1,45.74           | 4,41.49         | ...             | 5,87.23             |
| <b>C.7</b>  | <b>Transport-</b>  |                   |                 |                 |                     |
|             | Ports and Light Houses   | 17.65             | 4.45            | ...             | 22.10               |
|             | Civil Aviation   | 30.91             | 26.24           | 37.50           | 94.65               |
|             | Roads and Bridges  | 8,04.99           | 6,30.88         | ...             | 14,35.87            |
|             | Road Transport   | 5,87.60           | ...             | 3,00.00         | 8,87.60             |
|             | Inland Water Transport   | 0.94              | ...             | ...             | 0.94                |
| <b>C.9</b>  | <b>Science &amp; Technology-</b>   |                   |                 |                 |                     |
|             | Other Scientific Research  | 3.41              | ...             | ...             | 3.41                |
|             | Ecology and Environment  | 1.15              | ...             | ...             | 1.15                |
| <b>C.10</b> | <b>General Economic Services-</b>  |                   |                 |                 |                     |
|             | Secretariat-Economic Services  | 5,35.23           | ...             | ...             | 5,35.23             |
|             | Tourism  | 67.61             | 6.25            | ...             | 73.86               |
|             | Foreign Trade and Export Promotion   | 1.25              | ...             | ...             | 1.25                |
|             | Census, Surveys and Statistics   | 96.69             | ...             | ...             | 96.69               |
|             | Civil Supplies   | (-)60.53          | ...             | ...             | (-)60.53            |
|             | Investments in General Financial and Trading Institutions                    | ...               | ...             | ...             | ...                 |
|             | Other General Economic Services  | 17.27             | (-)48.04        | ...             | (-)30.77            |
|             | <b>Total- Economic Services</b>  | <b>2,41,35.61</b> | <b>64,33.94</b> | <b>51,81.62</b> | <b>3,57,51.17</b>   |
| <b>D.</b>   | <b>Loans, Grants in Aid &amp; Contributions-</b>                             |                   |                 |                 |                     |
|             | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 15.87             | ...             | ...             | 15.87               |
| <b>E.</b>   | <b>Loans to Government Servants, etc.-</b>                                   |                   |                 |                 |                     |
|             | Loans to Government Servants etc.  | ...               | ...             | 29.34           | 29.34               |

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

**A. EXPENDITURE BY FUNCTION**

|           | Description  | Revenue            | Capital           | L&A               | Total              |
|-----------|--|--------------------|-------------------|-------------------|--------------------|
|           |  |                    |                   |                   | <i>(₹in Crore)</i> |
| <b>F.</b> | <b>Public Debt-</b>  |                    |                   |                   |                    |
|           | Internal Debt of the State Government  | ...                | ...               | 7,80,55.28        | 7,80,55.28         |
|           | Loans and Advances from the Central Government   | ...                | ...               | 13,10.89          | 13,10.89           |
|           | <b>Total- Loans, Grants in Aid &amp; Contributions, Loans to Government Servants and Public Debt</b> | <b>15.87</b>       | ...               | <b>7,93,95.51</b> | <b>7,94,11.38</b>  |
| <b>G.</b> | Inter State Settlement   | ...                | ...               | 2.66              | 2.66               |
|           | <b>Total- Consolidated Fund Expenditure</b>  | <b>13,74,74.78</b> | <b>1,22,42.08</b> | <b>8,47,25.12</b> | <b>23,44,41.98</b> |

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

**B. EXPENDITURE BY NATURE**

| Object of Expenditure                                | 2019-20                 |          |          | 2018-19  |          |          | 2017-18  |          |          |
|--|-------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
|  | Revenue                 | Capital  | Total    | Revenue  | Capital  | Total    | Revenue  | Capital  | Total    |
| <i>(₹ in Crore)</i>                                  |                         |          |          |          |          |          |          |          |          |
| Grants-in-Aid  | 59915.22 <sup>(*)</sup> | 0.43     | 59915.65 | 60794.71 | 1.43     | 60796.14 | 53090.52 | 0.08     | 53090.60 |
| Salaries   | 25343.15                | 581.38   | 25924.53 | 24284.93 | 578.98   | 24863.91 | 22147.07 | 518.46   | 22665.53 |
| Pensionary Charges                                   | 21491.12                | 0.00     | 21491.12 | 18112.02 | ...      | 18112.02 | 19258.02 | ...      | 19258.02 |
| Interest   | 17507.09                | 0.00     | 17507.09 | 15347.55 | ...      | 15347.55 | 13843.81 | ...      | 13843.81 |
| Major Works  | 0.00                    | 10290.94 | 10290.94 | ...      | 17727.83 | 17727.83 | 0.11     | 12534.97 | 12535.08 |
| Subsidies  | 6342.86                 | 0.00     | 6342.86  | 2351.76  | ...      | 2351.76  | 7145.70  | ...      | 7145.70  |
| Scholarships and Stipends                            | 7491.73                 | 0.00     | 7491.73  | 2448.23  | ...      | 2448.23  | 3685.81  | ...      | 3685.81  |
| Professional Services                                | 2013.74                 | 80.45    | 2094.19  | 1899.98  | 46.57    | 1946.55  | 1681.08  | 21.63    | 1702.71  |
| Minor Works  | 673.82                  | 1007.33  | 1681.15  | 920.89   | 1081.87  | 2002.76  | 1601.86  | 42.51    | 1644.37  |
| Other Charges  | 437.43                  | 102.15   | 539.58   | 959.55   | 463.35   | 1422.90  | 1256.89  | 59.81    | 1316.70  |
| Cost of Ration/Diet Charges                          | 2136.23                 | 0.00     | 2136.23  | 1142.58  | ...      | 1142.58  | 1302.55  | ...      | 1302.55  |
| Contributions  | 1428.37                 | 0.00     | 1428.37  | 837.65   | ...      | 837.65   | 1091.72  | ...      | 1091.72  |
| Encashment of Earned Leave                           | 815.90                  | 0.00     | 815.90   | 806.66   | ...      | 806.66   | 970.74   | ...      | 970.74   |
| Other Contractual Services                           | 1042.89                 | 30.36    | 1073.25  | 840.28   | 24.48    | 864.76   | 774.67   | 25.65    | 800.32   |
| Supplies and Materials                               | 549.61                  | 2.22     | 551.83   | 789.29   | 0.10     | 789.39   | 761.85   | 4.45     | 766.30   |
| Office Expenses                                      | 555.34                  | 33.49    | 588.83   | 513.42   | 28.36    | 541.78   | 469.81   | 38.33    | 508.14   |
| Investments  | 0.00                    | 0.10     | 0.10     | ...      | 28.21    | 28.21    | ...      | 497.31   | 497.31   |
| Transfer to Reserve Funds and Deposit Accounts -SDRF | 534.00                  | 0.00     | 534.00   | 509.00   | ...      | 509.00   | 485.00   | ...      | 485.00   |
| Other Professional Services                          | 363.82                  | 0.00     | 363.82   | ...      | ...      | ...      | ...      | ...      | ...      |
| Domestic Travel Expenses                             | 309.66                  | 6.93     | 316.59   | 325.63   | 7.28     | 332.91   | 306.65   | 13.52    | 320.17   |
| Arrear Salaries                                      | 331.80                  | 7.71     | 339.51   | ...      | ...      | ...      | ...      | ...      | ...      |
| Arrear Pensions                                      | 259.29                  | 0.00     | 259.29   | ...      | ...      | ...      | ...      | ...      | ...      |
| Work Charged Establishment Salaries                  | 204.87                  | 34.01    | 238.88   | ...      | ...      | ...      | ...      | ...      | ...      |
| Machinery and Equipment                              | 2.18                    | 360.80   | 362.98   | 5.86     | 423.16   | 429.02   | 24.55    | 235.45   | 260.00   |
| Advertisements Sales and Publicity Expenses          | 89.05                   | 17.93    | 106.98   | 113.09   | 52.35    | 165.44   | 165.88   | 83.91    | 249.79   |
| Rents Rates and Taxes                                | 126.43                  | 1.26     | 127.69   | 102.72   | 1.07     | 103.79   | 155.71   | 1.64     | 157.35   |
| User Charges   | 54.20                   | 0.00     | 54.20    | 28.29    | ...      | 28.29    | 95.29    | ...      | 95.29    |
| Petrol Oil and Lubricants                            | 82.53                   | 1.02     | 83.55    | 100.87   | 1.50     | 102.37   | 80.64    | 1.71     | 82.35    |
| Wages  | 54.48                   | 2.51     | 56.99    | 45.05    | 1.65     | 46.70    | 48.88    | 2.01     | 50.89    |
| Motor Vehicles                                       | 12.66                   | 149.79   | 162.45   | 15.00    | 4.62     | 19.62    | 34.54    | 15.39    | 49.93    |
| Publications   | 13.76                   | 0.06     | 13.82    | 37.12    | 0.07     | 37.19    | 41.24    | 0.21     | 41.45    |
| Clothing Tentage and Store                           | 35.06                   | 0.00     | 35.06    | 20.21    | ...      | 20.21    | 40.97    | ...      | 40.97    |
| Other Administrative Expenses                        | 16.01                   | 0.57     | 16.58    | 11.92    | 16.00    | 27.92    | 25.14    | 5.27     | 30.41    |

(\* ) 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                                    | 2019-20          |                 |                  | 2018-19          |                 |                  | 2017-18          |                 |                  |
|--|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
|  | Revenue          | Capital         | Total            | Revenue          | Capital         | Total            | Revenue          | Capital         | Total            |
| <i>(₹ in Crore)</i>                                      |                  |                 |                  |                  |                 |                  |                  |                 |                  |
| Secret Service Expenditure                               | 18.85            | 0.00            | 18.85            | 15.45            | ...             | 15.45            | 17.00            | ...             | 17.00            |
| Scheme/Project based Assistance                          | 0.00             | 6.45            | 6.45             | ...              | ...             | ...              | ...              | ...             | ...              |
| Training   | 6.84             | 0.50            | 7.34             | ...              | ...             | ...              | ...              | ...             | ...              |
| Arms and Ammunition                                      | 3.33             | 1.60            | 4.93             | 7.77             | 1.64            | 9.41             | 6.58             | 1.84            | 8.42             |
| Fees, Fines & Refunds                                    | 0.68             | 0.00            | 0.68             | ...              | ...             | ...              | ...              | ...             | ...              |
| Other Discounts  | 0.00             | 0.00            | 0.00             | 3.05             | ...             | 3.05             | ...              | ...             | ...              |
| Rewards  | 0.65             | 0.00            | 0.65             | 2.34             | ...             | 2.34             | 1.72             | ...             | 1.72             |
| Suspense   | 0.00             | 0.00            | 0.00             | 500.00           | ...             | 500.00           | 1.32             | ...             | 1.32             |
| Foreign Travel Expenses                                  | 2.19             | 0.00            | 2.19             | 0.83             | ...             | 0.83             | 0.82             | 0.12            | 0.94             |
| Royalty  | 0.00             | 0.00            | 0.00             | 0.15             | ...             | 0.15             | 0.90             | ...             | 0.90             |
| Writes off and Losses                                    | 0.04             | 0.00            | 0.04             | 0.04             | ...             | 0.04             | 0.12             | ...             | 0.12             |
| Overtime Allowance                                       | 0.04             | 0.00            | 0.04             | 0.08             | ...             | 0.08             | 0.09             | ...             | 0.09             |
| Transfer to Reserve Funds and Deposit Accounts -NDRF     | 570.91           | 0.00            | 570.91           | 1004.88          | ...             | 1004.88          | ...              | ...             | ...              |
| Deduct – Recoveries                                      | (-5941.59)       | (-91.83)        | (-6033.42)       | (-2505.59)       | (-33.94)        | (-2539.53)       | (-4382.33)       | (-21.56)        | (-4403.89)       |
| Inter Account Transfers                                  | (-7421.14)       | (-386.08)       | (-7807.22)       | (-3823.19)       | (-480.24)       | (-4303.43)       | (-5019.15)       | (-592.00)       | (-5611.15)       |
| Amount to be met from SSA Funds on Staff Component Total | (-0.32)          | 0.00            | (-0.32)          | (-0.15)          | ...             | (-0.15)          | ...              | ...             | ...              |
| <b>TOTAL</b>   | <b>137474.78</b> | <b>12242.08</b> | <b>149716.86</b> | <b>128569.92</b> | <b>19976.34</b> | <b>148546.26</b> | <b>121213.77</b> | <b>13490.71</b> | <b>134704.48</b> |

Note: Grants-in-aid under Revenue Account includes expenditure of ₹87,27.16 crore (Salaries ₹71,77.08 crore, Wages ₹1.52 crore, Arrear Salaries ₹53.12 crore, Domestic Travel Expenses ₹37.64 crore, Office expenses ₹63.27 crore, Publications ₹6.38 crore, Training ₹22.18 crore, Supplies and Materials ₹4,88.33 crore, Petrol, Oil and Lubricants ₹8.20 crore, Minor Works ₹87.35 crore, Professional Services ₹1.55 crore, Other Professional Services ₹7,55.66 crore, Other Contractual Services ₹19.97 crore, Contributions ₹0.34 crore and Other Charges ₹4.57 crore) incurred under Minor heads 190, 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

\* \* \*

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head  | Description  | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|---|--|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
| (₹ in Crore)  |  |                            |  |                                    |                            |  |                                     |
| <b>A. Capital Account of General Services-</b>                    |  |                            |  |                                    |                            |  |                                     |
| 4055  | Capital Outlay on Police                             | 1,66.08                    | 7,33.11                                | ...                                | 2,89.17                    | 10,22.28                               | 74.11                               |
|   |  |                            | <b>10,30.80</b>                        |                                    |                            | <b>10,30.80</b>                        | ...                                 |
| 4058  | Capital Outlay on Stationery and Printing            | 0.67                       | 1.39                                   | ...                                | 0.16                       | 1.55                                   | (-)76.12                            |
|   |  |                            | <b>6.16</b>                            |                                    |                            | <b>6.16</b>                            | ...                                 |
| 4059  | Capital Outlay on Public Works                       | 58.02                      | 2,57.71                                | ...                                | 48.33                      | 3,06.04                                | (-)16.70                            |
|   |  |                            | <b>10,21.68</b>                        |                                    |                            | <b>10,21.68</b>                        | ...                                 |
| 4070  | Capital Outlay on Other Administrative Services      | 50.22                      | 1,69.70                                | ...                                | 34,14.32                   | 35,84.02                               | 6698.73                             |
|   |  |                            | <b>8,14.37</b>                         |                                    |                            | <b>8,14.37</b>                         | ...                                 |
| <b>Total- A</b>   |  | 2,74.99                    | 11,61.91                               | ...                                | 37,51.98                   | 49,13.89                               | 1264.41                             |
|   |  |                            | <b>28,73.01</b>                        |                                    |                            | <b>28,73.01</b>                        | ...                                 |
| <b>B. Capital Account of Social Services-</b>                     |  |                            |  |                                    |                            |  |                                     |
| <b>(a) Capital Account of Education, Sports, Art and Culture-</b> |  |                            |  |                                    |                            |  |                                     |
| 4202  | Capital Outlay on Education, Sports, Art and Culture | 2,44.86                    | 15,99.68                               | ...                                | 3,39.94                    | 19,39.62                               | 38.83                               |
|   |  |                            | <b>13,11.07</b>                        |                                    |                            | <b>13,11.07</b>                        | ...                                 |
| <b>Total- (a)</b>   |  | 2,44.86                    | 15,99.68                               | ...                                | 3,39.94                    | 19,39.62                               | 38.83                               |
|   |  |                            | <b>13,11.07</b>                        |                                    |                            | <b>13,11.07</b>                        | ...                                 |
| <b>(b) Capital Account of Health and Family Welfare-</b>          |  |                            |  |                                    |                            |  |                                     |
| 4210  | Capital Outlay on Medical and Public Health          | 1,68.75                    | 12,37.73                               | ...                                | 1,19.75                    | 13,57.48                               | (-)29.04                            |
|   |  |                            | <b>12,21.70</b>                        |                                    |                            | <b>12,21.70</b>                        | ...                                 |
| 4211  | Capital Outlay on Family Welfare                     | 6.17                       | 6.17                                   | ...                                | 84.67                      | 90.84                                  | 1272.29                             |
|   |  |                            | <b>56.84</b>                           |                                    |                            | <b>56.84</b>                           | ...                                 |
| <b>Total- (b)</b>   |  | 1,74.92                    | 12,43.90                               | ...                                | 2,04.42                    | 14,48.32                               | 16.86                               |
|   |  |                            | <b>12,78.54</b>                        |                                    |                            | <b>12,78.54</b>                        | ...                                 |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head  | Description   | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|---|---|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
| (₹ in Crore)  |   |                            |  |                                    |                            |  |                                     |
| <i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>                  |   |                            |  |                                    |                            |  |                                     |
| 4215  | Capital Outlay on Water Supply and Sanitation   | 5,13.68                    | 17,32.41                               | ...                                | 4,25.77                    | 21,58.18                               | (-)17.11                            |
|   |   |                            | <b>31,85.93</b>                        |                                    |                            | <b>31,85.93</b>                        | ...                                 |
| 4216  | Capital Outlay on Housing   | ...                        | 14.29                                  | ...                                | 0.34                       | 14.63                                  | ...                                 |
|   |   |                            | <b>2,96.81</b>                         |                                    |                            | <b>2,96.81</b>                         | ...                                 |
| 4217  | Capital Outlay on Urban Development   | 12,27.93                   | 32,42.34                               | ...                                | 5,36.49                    | 37,78.82                               | (-)56.31                            |
|   |   |                            | <b>7.65</b>                            |                                    |                            | <b>7.65</b>                            | ...                                 |
|   | <b>Total- (c)</b>   | 17,41.61                   | 49,89.04                               | ...                                | 9,62.60                    | 59,51.63                               | (-)44.73                            |
|   |   |                            | <b>34,90.39</b>                        |                                    |                            | <b>34,90.39</b>                        | ...                                 |
| <i>(d) Capital Account of Information and Broadcasting-</i>   |   |                            |  |                                    |                            |  |                                     |
| 4220  | Capital Outlay on Information and Publicity   | ...                        | 2.99                                   | ...                                | ...                        | 2.99                                   | ...                                 |
|   |   |                            | <b>6.50</b>                            |                                    |                            | <b>6.50</b>                            | ...                                 |
|   | <b>Total- (d)</b>   | ...                        | 2.99                                   | ...                                | ...                        | 2.99                                   | ...                                 |
|   |   |                            | <b>6.50</b>                            |                                    |                            | <b>6.50</b>                            | ...                                 |
| <i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i> |   |                            |  |                                    |                            |  |                                     |
| 4225  | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities | 1,43.86                    | 24,00.93                               | ...                                | 1,62.65                    | 25,63.58                               | 13.06                               |
|   |   |                            | <b>35,55.63</b>                        |                                    |                            | <b>35,55.63</b>                        | ...                                 |
|   | <b>Total- (e)</b>   | 1,43.86                    | 24,00.93                               | ...                                | 1,62.65                    | 25,63.58                               | 13.06                               |
|   |   |                            | <b>35,55.63</b>                        |                                    |                            | <b>35,55.63</b>                        | ...                                 |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head   | Description                                   | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|--|---|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
| (₹ in Crore)   |   |                            |  |                                    |                            |  |                                     |
| <b>(g) Capital Account of Social Welfare and Nutrition-</b>      |   |                            |  |                                    |                            |  |                                     |
| 4235   | Capital Outlay on Social Security and Welfare | 49.36                      | 3,60.74                                | ...                                | 18.26                      | 3,79.00                                | (-)63.01                            |
|  |   |                            | <b>3,11.85</b>                         |                                    |                            | <b>3,11.85</b>                         | ...                                 |
|  | <b>Total- (g)</b>                             | 49.36                      | 3,60.74                                | ...                                | 18.26                      | 3,79.00                                | (-)63.01                            |
|  |   |                            | <b>3,11.85</b>                         |                                    |                            | <b>3,11.85</b>                         | ...                                 |
| <b>(h) Capital Account of other Social Services-</b>             |   |                            |  |                                    |                            |  |                                     |
| 4250   | Capital Outlay on other Social Services       | 5,11.50                    | 15,89.89                               | ...                                | 3,68.29                    | 19,58.18                               | (-)28.00                            |
|  |   |                            | <b>4,83.22</b>                         |                                    |                            | <b>4,83.22</b>                         | ...                                 |
|  | <b>Total- (h)</b>                             | 5,11.50                    | 15,89.89                               | ...                                | 3,68.29                    | 19,58.18                               | (-)28.00                            |
|  |   |                            | <b>4,83.22</b>                         |                                    |                            | <b>4,83.22</b>                         | ...                                 |
|  | <b>Total- B</b>                               | 28,66.11                   | 1,21,87.17                             | ...                                | 20,56.16                   | 1,42,43.32                             | (-)28.26                            |
|  |   |                            | <b>1,04,37.20</b>                      |                                    |                            | <b>1,04,37.20</b>                      | ...                                 |
| <b>C. Capital Account of Economic Services-</b>                  |   |                            |  |                                    |                            |  |                                     |
| <b>(a) Capital Account of Agriculture and Allied Activities-</b> |   |                            |  |                                    |                            |  |                                     |
| 4401   | Capital Outlay on Crop Husbandry              | 1,02.46                    | 1,84.61                                | ...                                | 91.35                      | 2,75.96                                | (-)10.84                            |
|  |   |                            | <b>59.07</b>                           |                                    |                            | <b>59.07</b>                           | ...                                 |
| 4402   | Capital Outlay on Soil and Water Conservation | 14.12                      | 14.12                                  | ...                                | (-)5.93                    | 8.19                                   | (-)142.00                           |
|  |   |                            | <b>0.01</b>                            |                                    |                            | <b>0.01</b>                            | ...                                 |
| 4403   | Capital Outlay on Animal Husbandry            | 27.18                      | 1,74.21                                | ...                                | 19.90                      | 1,94.11                                | (-)26.78                            |
|  |   |                            | <b>59.74</b>                           |                                    |                            | <b>59.74</b>                           | ...                                 |
| 4404   | Capital Outlay on Dairy Development           | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|  |   |                            | <b>69.60</b>                           |                                    |                            | <b>69.60</b>                           | ...                                 |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head | Description   | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|------------|---|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
|            |   |                            |  |                                    |                            |  | (₹ in Crore)                        |
| 4405       | Capital Outlay on Fisheries                                 | 13.57                      | 54.48                                  | ...                                | 7.22                       | 61.70                                  | (-)46.79                            |
|            |   |                            | <b>60.97</b>                           |                                    |                            | <b>60.97</b>                           | ...                                 |
| 4406       | Capital Outlay on Forestry and Wild Life                    | 63.24                      | 92.36                                  | ...                                | 26.02                      | 1,18.38                                | (-)58.86                            |
|            |   |                            | <b>1,13.12</b>                         |                                    |                            | <b>1,13.12</b>                         | ...                                 |
| 4408       | Capital Outlay on Food Storage and Warehousing              | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |   |                            | <b>9.19</b>                            |                                    |                            | <b>9.19</b>                            | ...                                 |
| 4415       | Capital Outlay on Agricultural Research and Education       | 55.04                      | 2,48.00                                | ...                                | 54.77                      | 3,02.77                                | (-)0.49                             |
|            |   |                            | <b>25.00</b>                           |                                    |                            | <b>25.00</b>                           | ...                                 |
| 4416       | Investments in Agricultural Financial Institutions          | ...                        | 1.00                                   | ...                                | ...                        | 1.00                                   | ...                                 |
|            |   |                            | ...                                    |                                    |                            | ...                                    | ...                                 |
| 4425       | Capital Outlay on Co-operation                              | 2.09                       | 5.35                                   | ...                                | ...                        | 5.35                                   | (-)100.00                           |
|            |   |                            | <b>3,25.19</b>                         |                                    |                            | <b>3,25.19</b>                         | ...                                 |
| 4435       | Capital Outlay on other Agricultural Programmes             | ...                        | ...                                    | ...                                | (-)3.63                    | ...                                    | ...                                 |
|            |   |                            | <b>51.11</b>                           |                                    |                            | <b>51.11</b>                           | ...                                 |
|            | <b>Total- (a)</b>   | 2,77.70                    | 7,74.13                                | ...                                | 1,89.70                    | 9,63.83                                | (-)31.69                            |
|            |   |                            | <b>7,73.00</b>                         |                                    |                            | <b>7,73.00</b>                         | ...                                 |
|            | <b>(b) Capital Account of Rural Development-</b>            |                            |  |                                    |                            |  |                                     |
| 4515       | Capital Outlay on other Rural Development Programmes        | 8,75.03                    | 17,44.37                               | ...                                | 8,21.64                    | 25,66.01                               | (-)6.10                             |
|            |   |                            | <b>18,52.76</b>                        |                                    |                            | <b>18,52.76</b>                        | ...                                 |
|            | <b>Total- (b)</b>   | 8,75.03                    | 17,44.37                               | ...                                | 8,21.64                    | 25,66.01                               | (-)6.10                             |
|            |   |                            | <b>18,52.76</b>                        |                                    |                            | <b>18,52.76</b>                        | ...                                 |
|            | <b>(d) Capital Account of Irrigation and Flood Control-</b> |                            |  |                                    |                            |  |                                     |
| 4700       | Capital Outlay on Major Irrigation                          | 1,03,17.81                 | 3,46,98.19                             | ...                                | 36,29.62                   | 3,83,27.81                             | (-)64.82                            |
|            |   |                            | <b>8,77,07.45</b>                      |                                    |                            | <b>8,77,07.45</b>                      | ...                                 |



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head | Description  | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|------------|--|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
|            |  |                            |  |                                    |                            |  | (₹ in Crore)                        |
| 4701       | Capital Outlay on Medium Irrigation                  | 1,86.94                    | 4,70.13                                | ...                                | 17.35                      | 4,87.48                                | (-)90.72                            |
|            |  |                            | <b>48,68.00</b>                        |                                    |                            | <b>48,68.00</b>                        | ...                                 |
| 4702       | Capital Outlay on Minor Irrigation                   | 27,28.21                   | 73,66.03                               | ...                                | 6,28.41                    | 79,94.44                               | (-)76.97                            |
|            |  |                            | <b>95,47.74</b>                        |                                    |                            | <b>95,47.74</b>                        | ...                                 |
| 4705       | Capital Outlay on Command Area Development           | ...                        | 0.05                                   | ...                                | 0.50                       | 0.55                                   | ...                                 |
|            |  |                            | <b>2,38.99</b>                         |                                    |                            | <b>2,38.99</b>                         | ...                                 |
| 4711       | Capital Outlay on Flood Control Projects             | 1,52.94                    | 12,40.96                               | ...                                | 61.26                      | 13,02.22                               | (-)59.95                            |
|            |  |                            | <b>26,41.02</b>                        |                                    |                            | <b>26,41.02</b>                        | ...                                 |
|            | <b>Total- (d)</b>                                    | 1,33,85.90                 | 4,37,75.36                             | ...                                | 43,37.14                   | 4,81,12.50                             | (-)67.60                            |
|            |  |                            | <b>10,50,03.20</b>                     |                                    |                            | <b>10,50,03.20</b>                     | ...                                 |
|            | <b>(e) Capital Account of Energy-</b>                |                            |  |                                    |                            |  |                                     |
| 4801       | Capital Outlay on Power Projects                     | 1.66                       | 86.88                                  | ...                                | 19.71                      | 1,06.59                                | 1087.35                             |
|            |  |                            | <b>53,27.94</b>                        |                                    |                            | <b>53,27.94</b>                        | ...                                 |
| 4810       | Capital Outlay on New and Renewable Energy           | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |  |                            | <b>0.59</b>                            |                                    |                            | <b>0.59</b>                            | ...                                 |
|            | <b>Total- (e)</b>                                    | 1.66                       | 86.88                                  | ...                                | 19.71                      | 1,06.59                                | 1087.35                             |
|            |  |                            | <b>53,28.53</b>                        |                                    |                            | <b>53,28.53</b>                        | ...                                 |
|            | <b>(f) Capital Account of Industry and Minerals-</b> |                            |  |                                    |                            |  |                                     |
| 4851       | Capital Outlay on Village and Small Industries       | 1,32.35                    | 1,32.38                                | ...                                | 4.69                       | 1,37.07                                | (-)96.46                            |
|            |  |                            | <b>75.81</b>                           |                                    |                            | <b>75.81</b>                           | ...                                 |
| 4852       | Capital Outlay on Iron and Steel Industries          | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |  |                            | <b>4.73</b>                            |                                    |                            | <b>4.73</b>                            | ...                                 |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head | Description   | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|------------|---|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
|            |   |                            |  |                                    |                            |  | (₹ in Crore)                        |
| 4853       | Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | 0.09                       | 0.09                                   | ...                                | 0.09                       | 0.18                                   | ...                                 |
|            |   |                            | <b>8,91.27</b>                         |                                    |                            | <b>8,91.27</b>                         | ...                                 |
| 4854       | Capital Outlay on Cement & Non-metallic Mineral Industries        | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |   |                            | <b>0.22</b>                            |                                    |                            | <b>0.22</b>                            | ...                                 |
| 4855       | Capital Outlay on Fertilizer Industries                           | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |   |                            | <b>27.46</b>                           |                                    |                            | <b>27.46</b>                           | ...                                 |
| 4858       | Capital Outlay on Engineering Industries                          | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |   |                            | <b>37.42</b>                           |                                    |                            | <b>37.42</b>                           | ...                                 |
| 4859       | Capital Outlay on Telecommunications and Electronic Industries    | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |   |                            | <b>12.88</b>                           |                                    |                            | <b>12.88</b>                           | ...                                 |
| 4860       | Capital Outlay on Consumer Industries                             | 15.00                      | 60.58                                  | ...                                | (-)0.30                    | 60.28                                  | (-)102.00                           |
|            |   |                            | <b>3,48.20</b>                         |                                    |                            | <b>3,48.20</b>                         | ...                                 |
| 4875       | Capital Outlay on other Industries                                | 5,06.17                    | 5,71.39                                | ...                                | 4,41.50                    | 10,12.89                               | (-)12.78                            |
|            |   |                            | <b>6,01.45</b>                         |                                    |                            | <b>6,01.45</b>                         | ...                                 |
| 4885       | Other Capital Outlay on Industries and Minerals                   | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |   |                            | <b>71.68</b>                           |                                    |                            | <b>71.68</b>                           | ...                                 |
|            | <b>Total- (f)</b>   | 6,53.61                    | 7,64.44                                | ...                                | 4,45.98                    | 12,10.42                               | (-)31.77                            |
|            |   |                            | <b>20,71.12</b>                        |                                    |                            | <b>20,71.12</b>                        | ...                                 |
| <b>(g)</b> | <b>Capital Account of Transport-</b>                              |                            |  |                                    |                            |  |                                     |
| 5051       | Capital Outlay on Ports and Light Houses                          | 7.42                       | 35.47                                  | ...                                | 4.45                       | 39.92                                  | (-)40.03                            |
|            |   |                            | <b>8,65.91</b>                         |                                    |                            | <b>8,65.91</b>                         | ...                                 |
| 5053       | Capital Outlay on Civil Aviation                                  | 67.96                      | 1,44.58                                | ...                                | 26.24                      | 1,70.82                                | (-)61.39                            |
|            |   |                            | <b>72.24</b>                           |                                    |                            | <b>72.24</b>                           | ...                                 |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

| Major Head | Description  | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Amount allocated to Andhra Pradesh | Expenditure during 2019-20 | Progressive Expenditure ending 2019-20 | Percentage Increase(+)/ Decrease(-) |
|------------|--|----------------------------|--|------------------------------------|----------------------------|--|-------------------------------------|
|            |  |                            |  |                                    |                            |  | (₹ in Crore)                        |
| 5054       | Capital Outlay on Roads and Bridges                      | 7,72.29                    | 71,41.38                               | ...                                | 6,30.87                    | 77,72.25                               | (-)18.31                            |
|            |  |                            | <b>1,71,82.89</b>                      |                                    |                            | <b>1,71,82.89</b>                      | ...                                 |
| 5055       | Capital Outlay on Road Transport                         | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |  |                            | <b>1,82.84</b>                         |                                    |                            | <b>1,82.84</b>                         | ...                                 |
| 5056       | Capital Outlay on Inland Water Transport                 | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |  |                            | <b>7.81</b>                            |                                    |                            | <b>7.81</b>                            | ...                                 |
|            | <b>Total- (g)</b>  | 8,47.67                    | 73,21.43                               | ...                                | 6,61.56                    | 79,82.99                               | (-)21.95                            |
|            |  |                            | <b>1,83,11.69</b>                      |                                    |                            | <b>1,83,11.69</b>                      | ...                                 |
|            | <b>(j) Capital Account of General Economic Services-</b> |                            |  |                                    |                            |  |                                     |
| 5452       | Capital Outlay on Tourism                                | 9.88                       | 88.16                                  | ...                                | 6.25                       | 94.41                                  | (-)36.74                            |
|            |  |                            | <b>23.35</b>                           |                                    |                            | <b>23.35</b>                           | ...                                 |
| 5453       | Capital Outlay on Foreign Trade and Export Promotion     | ...                        | ...                                    | ...                                | ...                        | ...                                    | ...                                 |
|            |  |                            | <b>13.00</b>                           |                                    |                            | <b>13.00</b>                           | ...                                 |
| 5465       | Investments in General Financial & Trading Institutions  | 2.96                       | 4.13                                   | ...                                | ...                        | 4.13                                   | (-)100.00                           |
|            |  |                            | <b>28.96</b>                           |                                    |                            | <b>28.96</b>                           | ...                                 |
| 5475       | Capital Outlay on other General Economic Services        | 7,80.83                    | 13,94.63                               | ...                                | (-)48.04                   | 13,46.59                               | (-)106.15                           |
|            |  |                            | <b>46,33.85</b>                        |                                    |                            | <b>46,33.85</b>                        | ...                                 |
|            | <b>Total- (j)</b>  | 7,93.67                    | 14,86.92                               | ...                                | (-)41.79                   | 14,45.13                               | (-)105.27                           |
|            |  |                            | <b>46,99.16</b>                        |                                    |                            | <b>46,99.16</b>                        | ...                                 |
|            | <b>Total- C</b>  | 1,68,35.24                 | 5,59,53.53                             | ...                                | 64,33.94                   | 6,23,87.47                             | (-)61.78                            |
|            |  |                            | <b>13,80,39.46</b>                     |                                    |                            | <b>13,80,39.46</b>                     | ...                                 |
|            | <b>Total- Expenditure Capital Account</b>                | 1,99,76.34                 | 6,93,02.61                             | ...                                | 1,22,42.08                 | 8,15,44.68                             | (-)38.72                            |
|            |  |                            | <b>15,13,49.67</b>                     |                                    |                            | <b>15,13,49.67</b>                     | ...                                 |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

1. During the year 2019-20, the Government of Andhra Pradesh invested ₹0.10 crore in Government Companies and no investment was made in Co-operative Institutions and Local Bodies, the total investment being ₹0.10 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. Expenditure figure under the Major Head 2406-Forestry and Wildlife excludes an amount of ₹0.10 crore met out of an advance from the Contingency Fund during the year 2019-20 but not recouped to the Fund till the close of the year.
4. The major Increase in respect of the Capital Expenditure heads (more than ₹1,00.00 crore) over previous year are as under:

| <b>Head of Account</b>                               | <b>Increase</b>    | <b>Reasons</b>  |
|--|--------------------|---|
|  | <i>(₹in Crore)</i> |   |
| <i>A. Capital Account of General Services</i>        |                    |   |
| 4055 Capital Outlay on Police                        | 1,23.09            | Increase in expenditure was mainly on National Scheme for Modernization of Police and Other forces and towards Headquarters Office. |
| 4070 Capital Outlay on other Administrative Services | 33,64.10           | Increase in expenditure was mainly due to higher expenditure towards YSR Gruha Vasthi.  |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

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

| Head of Account   | Decrease<br>(₹ in Crore) | Reasons  |
|---|--------------------------|--|
| <b>B. Capital Account of Social Services-</b>   |                          |  |
| <b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b> |                          |  |
| 4217 Capital Outlay on Urban Development  | 6,91.44                  | Decrease in Expenditure was mainly due to less expenditure towards Andhra Pradesh Government Transitional Headquarters and Creation of Essential Infrastructure for new Capital City.  |
| <b>(h) Capital Outlay on other Social Services</b>                                    |                          |  |
| 4250 Capital Outlay on other Social Services  | 1,43.21                  | Decrease in expenditure was due to lower expenditure towards Resilient Electric Network by APEPDCL under APDRP and Restoration of Major District Roads (R&B Dept.) under APDRP.  |
| <b>C. Capital Account of Economic Services-</b>                                       |                          |  |
| <b>(d) Capital Account of Irrigation and Flood Control-</b>                           |                          |  |
| 4700 Capital Outlay on Major Irrigation   | 66,88.19                 | Decrease in expenditure was mainly due to lower expenditure on Canals and Distributaries and Dam and Appurtenant Works.  |
| 4701 Capital Outlay on Medium Irrigation  | 1,69.59                  | Decrease in expenditure was due to less expenditure on Resettlement and Rehabilitation.  |
| 4702 Capital Outlay on Minor Irrigation   | 20,99.80                 | Decrease in Expenditure was mainly due to lower expenditure on Neeru-Chettu Scheme and Lift Irrigation Works.  |
| <b>(f) Capital Account of Industry and Minerals</b>                                   |                          |  |
| 4851 Capital Outlay on Village and Small Industries                                   | 1,27.66                  | Decrease in expenditure was due to less expenditure under Infrastructure Development of Micro Small and Medium Enterprises (MSMEs)   |
| <b>(g) Capital Account of Transport</b>   |                          |  |
| 5054 Capital Outlay on Roads and Bridges  | 1,41.41                  | Decrease in expenditure was due to less expenditure under Andhra Pradesh Road Sector Project (APRDC), Cost sharing with Railways for construction of New Railway Lines (50%) and Central Road Fund - State Allocation Works. |
| <b>(j) Capital Account of General Economic Services</b>                               |                          |  |
| 5475 Capital Outlay on other General Economic Services                                | 8,28.87                  | Decrease in Expenditure was due to lower expenditure towards Creation of Infrastructure for Andhra Pradesh Fiber Grid and Special Development Fund for Welfare and Development activities.                                   |

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities<sup>(1)</sup>

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

| Nature of Borrowings | Balance as on<br>01 April 2019                                 | Balance Allocated to<br>Andhra Pradesh<br>during the year | Receipts during<br>the year | Repayments<br>during the year | Balance as on<br>31 March 2020 | Net Increase(+)/Decrease(-) |              | As a per cent of<br>Total Liabilities |       |
|----------------------|--|---|-----------------------------|-------------------------------|--------------------------------|-----------------------------|--------------|---------------------------------------|-------|
|                      |  |   |                             |                               |                                | Amount                      | Per cent     |                                       |       |
| <b>(₹ in crore)</b>  |  |   |                             |                               |                                |                             |              |                                       |       |
| <b>A.</b>            | <b>Public Debt</b>   |   |                             |                               |                                |                             |              |                                       |       |
| <b>6003</b>          | <b>Internal Debt of the State Government</b>                   |   |                             |                               |                                |                             |              |                                       |       |
|                      | Market Loans   | 15,53,76.48   | ...                         | 4,88,26.69                    | 1,53,83.16 <sup>(a)</sup>      | 18,88,20.01                 | 3,34,43.53   | 21.52                                 | 63.56 |
|                      |  | ...   |                             |                               |                                | ...                         |              |                                       |       |
|                      | WMA from the RBI   | 3,69.73   | ...                         | 6,03,71.10                    | 6,07,40.83                     | ...                         | (-),3,69.73  | (-),100                               | 0.15  |
|                      |  |   |                             |                               |                                | ...                         |              |                                       |       |
|                      | Bonds  | 97,56.08  | ...                         | 0.01                          | 0.02                           | 97,56.07                    | (-),0.01     | ...                                   | 3.28  |
|                      |  |   |                             |                               |                                | ...                         |              |                                       |       |
|                      | Loans from Financial<br>Institutions                           | 53,27.13  | ...                         | 12,00.00                      | 7,27.80                        | 57,99.33                    | 4,72.20      | 8.86                                  | 1.95  |
|                      |  | <b>(-),6.97<sup>(y)</sup></b>                             |                             |                               |                                | <b>(-),6.97</b>             |              |                                       |       |
|                      | Special Securities issued to<br>National Small Savings<br>Fund | 1,25,04.27  | ...                         | ...                           | 11,72.95                       | 1,13,31.32                  | (-),11,72.95 | (-),9.38                              | 3.81  |
|                      |  | ...   |                             |                               |                                | ...                         |              |                                       |       |
|                      | Other Loans  | 35.50   | ...                         | ...                           | 30.52                          | 4.98                        | (-),30.52    | (-),85.97                             | ...   |
|                      |  | <b>(-),88.20<sup>(y)</sup></b>                            |                             |                               |                                | <b>(-),88.20</b>            |              |                                       |       |
| <b>6004</b>          | <b>Loans and Advances from the Central Government</b>          |   |                             |                               |                                |                             |              |                                       |       |
| 01                   | Non-Plan Loans   | 23.16   | ...                         | ...                           | 3.08                           | 20.08                       | (-),3.08     | (-),13.30                             | 0.01  |
|                      |  | <b>1.75</b>   |                             |                               |                                | <b>1.75</b>                 |              |                                       |       |
| 02                   | Loans for State Plan<br>Schemes                                | 72,48.61  | ...                         | ...                           | 13,07.81                       | 59,40.80                    | (-),13,07.81 | (-),18.04                             | 2.00  |
|                      |  |   |                             |                               |                                | ...                         |              |                                       |       |
| 03                   | Loans for Central Plan<br>Schemes                              | ...   | ...                         | ...                           | ...                            | ...                         | ...          | ...                                   | ...   |
|                      |  | <b>3.59</b>   |                             |                               |                                | <b>3.59</b>                 |              |                                       |       |

(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.

(a) Includes ₹0.02 crore on Market Loans not bearing interest; the figure excluding ₹0.02 crore under payments and the figure under receipts differs with receipts and payments shown in Explanatory Notes by ₹64,11.69 crore due to accounting procedure adopted by RBI.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

| <b>(i) Statement of Public Debt and Other Liabilities</b>  |   |  |   |                             |                               |                                |                             |          |                                       |
|--|---|--|---|-----------------------------|-------------------------------|--------------------------------|-----------------------------|----------|---------------------------------------|
| (Figures in <b>bold</b> represent balances yet to be apportioned and retained in Andhra Pradesh) |   |  |   |                             |                               |                                |                             |          |                                       |
| Nature of Borrowings   |   | Balance as on<br>01 April 2019               | Balance Allocated to<br>Andhra Pradesh<br>during the year | Receipts during<br>the year | Repayments<br>during the year | Balance as on<br>31 March 2020 | Net Increase(+)/Decrease(-) |          | As a per cent of<br>Total Liabilities |
|  |   |  |   |                             |                               |                                | Amount                      | Per cent |                                       |
| (₹ in crore)   |   |  |   |                             |                               |                                |                             |          |                                       |
| 04   | Loans for Centrally Sponsored Plan Schemes                      | ...  | ...   | ...                         | ...                           | ...                            |                             |          |                                       |
| 07   | Pre-1984 -85 Loans  | ...<br><b>8.74</b>                           | ...   | ...                         | ...                           | ...<br><b>8.74</b>             | ...                         | ...      | ...                                   |
| 09   | Other Loans for States/Union Territory with Legislature Schemes | 29,37.16                                     | ...   | 20,30.43                    | 0.00                          | 49,67.59                       | 20,30.43                    | 69.13    | 1.67                                  |
|  | <b>Total Public Debt (A)</b>                                    | 19,35,78.12<br><b>(-81.09<sup>(y)</sup>)</b> | ...   | 11,24,28.23                 | 7,93,66.17                    | 22,66,40.18<br><b>(-81.09)</b> | 3,30,62.06                  | 17.08    | 76.29                                 |
| <b>B.</b>  | <b>Other Liabilities</b>  |  |   |                             |                               |                                |                             |          |                                       |
|  | <b>Public Accounts</b>  |  |   |                             |                               |                                |                             |          |                                       |
|  | Small Savings Provident Funds etc.                              | 1,57,29.99                                   | ...   | 41,09.90                    | 30,94.45                      | 1,67,45.44                     | 10,15.45                    | 6.46     | 5.64                                  |
|  | Reserve Funds Bearing interest                                  | 5,75.63                                      | ...   | 28,40.72                    | 15,53.10                      | 18,63.25                       | 12,87.62                    | 223.69   | 0.63                                  |
|  | Reserve Funds not bearing interest                              | 21,07.08                                     | ...   | 13,62.05                    | 14,04.31                      | 20,64.82                       | (-)42.26                    | (-)2.01  | 0.70                                  |
|  | Deposits bearing interest                                       | 70,72.85                                     | ...   | 35,98.72                    | 32,11.15                      | 74,60.42                       | 3,87.57                     | 5.48     | 2.51                                  |
|  | Deposits not bearing interest                                   | 3,40,23.65                                   | ...   | 9,38,90.91                  | 8,53,08.88                    | 4,26,05.68                     | 85,82.03                    | 25.22    | 14.33                                 |
|  | <b>Total Other Liabilities (B)</b>                              | 5,95,09.20<br><b>45,03.68</b>                | ...   | 10,54,87.30                 | 9,45,71.89                    | 7,07,39.61<br><b>45,03.68</b>  | 1,12,30.41                  | 18.87    | 23.79                                 |
|  | <b>Total Public Debt &amp; Other Liabilities(A+B)</b>           | 25,30,87.32<br><b>44,22.59</b>               | ...   | 21,82,30.53                 | 17,39,38.06                   | 29,73,79.79<br><b>44,22.59</b> | 4,42,92.47                  | 17.50    |                                       |

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### EXPLANATORY NOTES

(a). As per the Statement of Fiscal Policy laid on the Table of Andhra Pradesh State Legislature in July 2020, A-Fiscal Indicators-Rolling Targets, the outstanding total liabilities shall not exceed 25.22 *per cent* of the GSDP, as fixed for the financial year 2019-20. The total liability as percentage to GSDP (₹97,27,82 crore) during 2019-20 is 30.99 *per cent* against a ceiling of 25 *per cent* as fixed by Govt. of India in pursuance of the recommendation of 14<sup>th</sup> Finance Commission.

(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 2020, forty nine loans totaling ₹4,24,15.00 crore bearing interest varying from 6.88 *per cent* to 8.18 *per cent* redeemable in the years between 2028 and 2039 were raised at par. Out of the fourteen redeemable Andhra Pradesh State Development Loans in 2019-20, repayment of fourteen Market Loans viz., 7.11 *per cent*, 7.45 *per cent*, 7.50 *per cent*, 7.83 *per cent*, 7.85 *per cent*, 7.93 *per cent*, 8.10 *per cent*, 8.19 *per cent*, 8.22 *per cent*, 8.25 *per cent*, 8.26 *per cent*, 8.39 *per cent* and 8.48 *per cent* were made during 2019-20 to the extent of ₹89,71.45 crore.

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.

**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



## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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 2019 and to the end of 31 March 2020 are shown below:

### Sinking Fund

| Balance allocated to<br>Andhra Pradesh | Opening Balance<br>as on<br>01 April 2019 | Additions during the<br>year | Withdrawals during the<br>year | Closing Balance<br>as on<br>31 March 2020 |
|--|---|------------------------------|--------------------------------|---|
|  |   |                              |                                | (₹ in crore)                              |
| ...                                    | 76,69.66                                  | 6,67.79                      | 20.66                          | 83,16.79                                  |

An amount of ₹82,60.17 crore was invested from the balance of ₹83,16.79 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 2019-2020. The total balance in the Sinking Fund for the purpose at the end of the year was ₹1.00 crore.

**2. Loans from Government of India:** The details of loans obtained from the Government of India are given in Statement No.17. An amount of ₹49,67.58 crore towards back to back loans were received as on 31 March 2020 for State Plan Schemes.

**3. Other Loans:** The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹1,54,65.21 crore as on 31 March 2020. The details of these loans are given in Statement No.17.

**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

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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:

|  |                         |
|--|-------------------------|
| <b>Receipt from GOI M/o. Finance, D/O. Economic Affairs:</b> | <b>₹ 0.00 crore</b>     |
| <b>Investment by RBI in Special Securities:</b>              | <b>₹ 11,72.95 crore</b> |
| <b>Interest on NSSF:</b>                                     | <b>₹ 12,03.21 crore</b> |

### (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 2020 was ₹5,36,79.17 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 2019 | Receipts during the year | Repayments during the year | Balance on 31 March 2020 |
|----------------------|---|-------------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| (₹ in crore)         |   |                                     |                          |                          |                            |                          |
| (i)                  | Interest bearing obligations such as:   |                                     |                          |                          |                            |                          |
| (a)                  | Depreciation Reserve Funds of Government Commercial undertakings, etc.            | ...                                 | 5,75.63                  | 28,40.72                 | 15,53.10                   | 18,63.25                 |
| (b)                  | Other Obligations   | ...                                 | 70,72.85                 | 35,98.72                 | 32,11.15                   | 74,60.42                 |
|                      |   |                                     | <b>2,01.93</b>           |                          |                            | <b>2,01.93</b>           |
| (ii)                 | Non-Interest bearing obligations such as Deposits other than Earmarked funds etc. | ...                                 | 3,61,30.73               | 9,52,52.96               | 8,67,13.19                 | 4,46,70.50               |
|                      |   |                                     | <b>43,01.75</b>          |                          |                            | <b>43,01.75</b>          |
|                      | <b>Total</b>  | ...                                 | 4,37,79.21               | 10,16,92.40              | 9,14,77.44                 | 5,39,94.17               |
|                      |   |                                     | <b>45,03.68</b>          |                          |                            | <b>45,03.68</b>          |

## 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:

|       |   | 2019-20      | 2018-2019   |
|-------|---|--------------|-------------|
|       |   | (₹ in crore) |             |
| (i)   | Gross Debt and other obligations outstanding at the end of the year |              |             |
| (a)   | Public Debt and Small Savings, Provident Funds, etc.                | 24,33,04.53  | 20,92,27.02 |
| (b)   | On other obligations  | 5,84,97.85   | 4,82,82.89  |
|       | <b>Total(i)</b>   | 30,18,02.38  | 25,75,09.91 |
| (ii)  | Interest paid by Government   |              |             |
| (a)   | On Public Debt and Small Savings, Provident Funds, etc.             | 1,76,16.09   | 1,50,49.05  |
| (b)   | On Other obligations  | 36.68        | 2,92.93     |
|       | <b>Total(ii)</b>  | 1,76,52.77   | 1,53,41.98  |
| (iii) | Deduct  |              |             |
| (a)   | Interest received on Loans and Advances given by Government         | 13.18        | 11.82       |
| (b)   | Interest realized on Investment of cash balances                    | 21.65        | 15.30       |
|       | <b>Total(iii)</b>   | 34.83        | 27.12       |
| (iv)  | Net Interest charged  | 1,76,17.94   | 1,53,14.86  |
| (v)   | Percentage of Gross Interest (item(ii)) to total revenue receipts   | 15.90        | 13.38       |
| (vi)  | Percentage of net interest (item (iv)) to total revenue receipts    | 15.87        | 13.36       |

There was in addition certain other receipts and adjustments totaling ₹1.46 crore such as interest received from Commercial Departments (₹Nil), Miscellaneous Receipts (₹1.41 crore). Even after taking into account these receipts, there would still be a net burden of interest of ₹1,76,16.48 crore on Revenue (which works out to 15.87 *per cent* of the total revenue receipts).

The Government also received during the year ₹4.46 crore as Dividend on investments in Commercial undertakings etc.

### (iv) Appropriation for Reduction or Avoidance of Debt

|  |  | (₹ in crore) |           |
|--|--|--------------|-----------|
|  |  | 2019-20      | 2018-2019 |
| Appropriation for reduction or avoidance of debt-contributions to Sinking Fund |  | --Nil--      | 3,50.00   |

## 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 <sup>(1)</sup>                             | Balance as on<br>01 April 2019<br>(#) | Balance allocated<br>to Andhra Pradesh<br>during the year | Disbursements<br>during<br>the year | Repayments<br>during the<br>year | Irrecoverable loans<br>and advances<br>Written off | Balance as<br>on<br>31 March 2020 | Net<br>Increase(+)/<br>Decrease(-) | Interest<br>payment in<br>arrears <sup>(*)</sup> |
|--|---------------------------------------|---|-------------------------------------|----------------------------------|--|-----------------------------------|------------------------------------|--|
| (1)  | (2)                                   | (3)   | (4)                                 | (5)                              | (6)  | (7)                               | (8)                                | (9)  |
| Statutory Corporations/Govt. companies                   | 11,06.31                              |   | 51,50.49                            | 43,00.00                         | ...  | 19,56.80                          | 8,50.49                            | ...  |
|  | <b>76,28.83</b>                       |   |                                     |                                  |  | <b>76,28.83</b>                   | ...                                | ...  |
| Universities/Academic Institutions                       | ...                                   |   | ...                                 | ...                              | ...  | ...                               | ...                                | ...  |
|  | <b>19.28</b>                          |   |                                     |                                  |  | <b>19.28</b>                      | ...                                | ...  |
| Panchayati Raj Institutions                              | ...                                   |   | ...                                 | ...                              | ...  | ...                               | ...                                | ...  |
|  | <b>46.32</b>                          |   |                                     |                                  |  | <b>46.32</b>                      | ...                                | ...  |
| Municipalities/Municipal Councils/Municipal Corporations | 1,52.40                               |   | 1,18.95                             | ...                              | ...  | 2,71.35                           | 1,18.95                            | 14.48  |
|  | <b>1,44.86</b>                        |   |                                     |                                  |  | <b>1,44.86</b>                    | ...                                | ...  |
| Urban Development Authorities                            | 2,64.88                               |   | ...                                 | ...                              | ...  | 2,64.88                           | ...                                | ...  |
|  | <b>36,64.05</b>                       |   |                                     |                                  |  | <b>36,64.05</b>                   | ...                                | ...  |
| Housing Boards   | ...                                   |   | ...                                 | ...                              | ...  | ...                               | ...                                | ...  |
|  | <b>34.12</b>                          |   |                                     |                                  |  | <b>34.12</b>                      | ...                                | ...  |
| State Housing Corporation                                | 7,39.57                               |   | ...                                 | 2.30                             | ...  | 7,37.27                           | (-)2.30                            | 70.04  |
|  | <b>1,16,36.04</b>                     |   |                                     |                                  |  | <b>1,16,36.04</b>                 | ...                                | ...  |
| Co-operative Societies/Co-operative Corporations/ Banks  | 69.12                                 |   | 31.13                               | 4.18                             | ...  | 96.07                             | 26.95                              | 6.17   |
|  | <b>12,73.40</b>                       |   |                                     |                                  |  | <b>12,73.40</b>                   | ...                                | ...  |
| Loans to Government Servants                             | 19.58                                 |   | 29.33                               | 47.66                            | 0.04   | 1.21                              | (-)18.37                           | ...  |
|  | <b>4,00.07</b>                        |   |                                     |                                  |  | <b>4,00.07</b>                    | ...                                | ...  |
| Others   | 13,16.77                              |   | 26.38                               | 1.05                             | ...  | 13,42.10                          | 25.33                              | 1,24.99  |
|  | <b>32,52.71</b>                       |   |                                     |                                  |  | <b>32,52.71</b>                   | ...                                | ...  |
| <b>Total - F- Loans and Advances</b>                     | 36,68.63                              |   | 53,56.28                            | 43,55.19                         | 0.04   | 46,69.68                          | 10,01.05                           | ...  |
|  | <b>2,80,99.68</b>                     |   |                                     |                                  |  | <b>2,80,99.68</b>                 |                                    |  |

<sup>(1)</sup> For details please refer to Statement No. 18.

<sup>(\*)</sup> 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.

<sup>(#)</sup> Individual balances of loanee entity groups as on 01.04.2019 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in crore)

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

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

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section 2: Summary of Loans and Advances: Sector wise

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

(₹ in crore)

| Sector   | Balance as on<br>01 April 2019 | Balance allocated<br>to<br>Andhra Pradesh<br>during the year | Disbursements<br>during<br>the year | Repayments<br>during<br>the year | Irrecoverable loans<br>and advances<br>Written off | Balance as on<br>31 March<br>2020 | Net increase(+)/<br>Decrease (-) | Interest<br>payment in<br>arrears <sup>(*)</sup> |
|--|--------------------------------|--|-------------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|--|
| (1)  | (2)                            | (3)  | (4)                                 | (5)                              | (6)  | (7)                               | (8)                              | (9)  |
| <b>A. General Services</b>                               |                                |  |                                     |                                  |  |                                   |                                  |  |
| <b>(i) Pension and Miscellaneous General Services</b>    |                                |  |                                     |                                  |  |                                   |                                  |  |
| Pension and Miscellaneous<br>General Services            | 35.80                          |  | ...                                 | ...                              | ...  | 35.80                             | ...                              | ...  |
|  | <b>0.65</b>                    |  |                                     |                                  |  | <b>0.65</b>                       | ...                              | ...  |
| <b>Total - Pension and<br/>Miscellaneous Services</b>    | 35.80                          |  | ...                                 | ...                              | ...  | 35.80                             | ...                              | ...  |
|  | <b>0.65</b>                    |  |                                     |                                  |  | <b>0.65</b>                       | ...                              | ...  |
| <b>Total - A - General Services</b>                      | 35.80                          |  | ...                                 | ...                              | ...  | 35.80                             | ...                              | ...  |
|  | <b>0.65</b>                    |  |                                     |                                  |  | <b>0.65</b>                       | ...                              | ...  |
| <b>B. Social Services</b>                                |                                |  |                                     |                                  |  |                                   |                                  |  |
| Education Sports Art and Culture                         | ...                            |  | ...                                 | ...                              | ...  | ...                               | ...                              | ...  |
|  | <b>2,28.51</b>                 |  |                                     |                                  |  | <b>2,28.51</b>                    | ...                              | ...  |
| Health and Family Welfare                                | 37.88                          |  | ...                                 | ...                              | ...  | 37.88                             | ...                              | ...  |
|  | <b>5,62.16</b>                 |  |                                     |                                  |  | <b>5,62.16</b>                    | ...                              | ...  |
| Water Supply, Sanitation,<br>Housing & Urban Development | 23,50.09                       |  | 1,45.33                             | 2.30                             | ...  | 24,93.12                          | 1,43.03                          | 2,23.04  |
|  | <b>2,03,72.49</b>              |  |                                     |                                  |  | <b>2,03,72.49</b>                 | ...                              | ...  |
| Information and Broadcasting                             | ...                            |  | ...                                 |                                  | ...  | ...                               | ...                              | ...  |
|  | <b>44.36</b>                   |  |                                     |                                  |  | <b>44.36</b>                      | ...                              | ...  |
| Social Welfare and Nutrition <sup>(S)</sup>              | (-)1.60 <sup>(x)</sup>         |  | ...                                 |                                  | ...  | (-)1.60 <sup>(x)</sup>            | ...                              | ...  |
|  | <b>10,56.90</b>                |  |                                     |                                  |  | <b>10,56.90</b>                   | ...                              | ...  |
| Others <sup>(S)</sup>                                    | ...                            |  | ...                                 |                                  | ...  | ...                               | ...                              | ...  |
|  | <b>70.47</b>                   |  |                                     |                                  |  | <b>70.47</b>                      | ...                              | ...  |

(\*) 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.

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

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

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section 2: Summary of Loans and Advances: Sector wise

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

(₹ in crore)

| Sector  | Balance as on<br>01 April 2019 | Balance allocated<br>to Andhra<br>Pradesh<br>during the year | Disbursements<br>during the<br>year | Repayments<br>during the<br>year | Irrecoverable<br>loans<br>and advances<br>Written Off | Balance as<br>on<br>31 March 2020 | Net increase(+),<br>Decrease(-) | Interest<br>payment in<br>arrears <sup>(*)</sup> |
|---|--------------------------------|--|-------------------------------------|----------------------------------|---|-----------------------------------|---------------------------------|--|
| (1)   | (2)                            | (3)  | (4)                                 | (5)                              | (6)   | (7)                               | (8)                             | (9)  |
| <b>Total - B - Social Services</b>                  | 23,86.37                       |  | 1,45.33                             | 2.30                             | ...   | 25,29.40                          | 1,43.09                         | 2,23.04  |
|   | <b>2,23,34.89</b>              |  |                                     |                                  |   | <b>2,23,34.89</b>                 | ...                             | ...  |
| <b>C. Economic Services</b>                         |                                |  |                                     |                                  |   |                                   |                                 |  |
| Agriculture and Allied<br>Services                  | 57.44                          |  | 31.13                               | 5.23                             | ...   | 83.34                             | 25.90                           | 4.96   |
|   | <b>8,20.99</b>                 |  |                                     |                                  |   | <b>8,20.99</b>                    | ...                             | ...  |
| Irrigation and Flood Control                        | ...                            |  | ...                                 | ...                              | ...   | ...                               | ...                             | ...  |
|   | <b>1,63.35</b>                 |  |                                     |                                  |   | <b>1,63.35</b>                    | ...                             | ...  |
| Energy  | 1,19.25                        |  | 48,12.99                            | 43,00.00                         | ...   | 6,32.24                           | 5,12.99                         | ...  |
|   | <b>20,30.35</b>                |  |                                     |                                  |   | <b>20,30.35</b>                   | ...                             | ...  |
| Industry and Minerals                               | 56.43                          |  | ...                                 | ...                              | ...   | 56.43                             |                                 |  |
|   | <b>8,62.53</b>                 |  |                                     |                                  |   | <b>8,62.53</b>                    | ...                             | ...  |
| Transport   | 9,93.76                        |  | 3,37.50                             | ...                              | ...   | 13,31.26                          | 3,37.50                         | 94.41  |
|   | <b>14,54.92</b>                |  |                                     |                                  |   | <b>14,54.92</b>                   | ...                             | ...  |
| General Economic Services                           | ...                            |  | ...                                 | ...                              | ...   | ...                               | ...                             | ...  |
|   | <b>22.44</b>                   |  |                                     |                                  |   | <b>22.44</b>                      | ...                             | ...  |
| <b>Total - C - Economic<br/>Services</b>            | 12,26.88                       |  | 51,81.62                            | 43,05.23                         | ...   | 21,03.27                          | 8,76.39                         | ...  |
|   | <b>53,54.58</b>                |  |                                     |                                  |   | <b>53,54.58</b>                   | ...                             | ...  |
| <b>D. Loans to Govt. Servants</b>                   |                                |  |                                     |                                  |   |                                   | ...                             | ...  |
| Loans to Government<br>Servants                     | 19.58                          |  | 29.33                               | 47.66                            | 0.04  | 1.21                              | (-)18.37                        | ...  |
|   | <b>4,00.07</b>                 |  |                                     |                                  |   | <b>4,00.07</b>                    | ...                             | ...  |
| <b>Total - D - Loans to<br/>Government Servants</b> | 19.58                          |  | 29.33                               | 47.66                            | 0.04  | 1.21                              | (-)18.37                        | ...  |
|   | <b>4,00.07</b>                 |  |                                     |                                  |   | <b>4,00.07</b>                    | ...                             | ...  |

(\*) 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)

(₹ in crore)

| Sector  | Balance as on<br>01 April 2019 | Balance allocated to<br>Andhra Pradesh during<br>the year | Disbursements<br>during the year | Repayments<br>during the year | Irrecoverable<br>loans and advances<br>Written off | Balance as on<br>31 March 2020 | Net Increase(+)/<br>Decrease(-) | Interest<br>payment in<br>arrears <sup>(*)</sup> |
|---|--------------------------------|---|----------------------------------|-------------------------------|--|--------------------------------|---------------------------------|--|
| (1)   | (2)                            | (3)   | (4)                              | (5)                           | (6)  | (7)                            | (8)                             | (9)  |
| <b>E. Loans for<br/>Miscellaneous Purposes</b>          |                                |   |                                  |                               |  |                                |                                 |  |
| Loans for Miscellaneous<br>purposes                     | ...                            |   | ...                              | ...                           | ...  | ...                            | ...                             | ...  |
|   | <b>9.49</b>                    |   |                                  |                               |  | <b>9.49</b>                    | ...                             | ...  |
| <b>Total – E - Loans for<br/>Miscellaneous purposes</b> | ...                            |   | ...                              | ...                           | ...  | ...                            | ...                             | ...  |
|   | <b>9.49</b>                    |   |                                  |                               |  | <b>9.49</b>                    | ...                             | ...  |
| <b>Total – F -Loans and<br/>Advances</b>                | 36,68.63                       |   | 53,56.28                         | 43,55.19                      | 0.04   | 46,69.68                       | 10,01.05                        | ...  |
|   | <b>2,80,99.68</b>              |   |                                  |                               |  | <b>2,80,99.68</b>              | ...                             | ...  |

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



## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section 3: Summary of repayments in arrears from Loanee Entities

(₹ in crore)

| Sl.No | Loanee-Entity  | Amount of arrears as on 31 March 2020 |                         |          | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2020 |
|-------|--|---------------------------------------|-------------------------|----------|---|---|
|       |  | Principal                             | Interest <sup>(*)</sup> | Total    |   |   |
| 1     | 2  | 3                                     | 4                       | 5        | 6                                       | 7   |
| 1.    | A P Agro Industries Development Corpn.                           | 13.25                                 | 22.06                   | 35.31    | 2002                                    | 13.25   |
| 2.    | A P BCs Co-op Finance Corpn.                                     | 14.78                                 | 24.59                   | 39.37    | 2002                                    | 14.78   |
| 3.    | A P Centre for Finance Systems and Services                      | 36.00                                 | 7.84                    | 43.84    | 2016                                    | 36.00   |
| 4.    | A P Civil Supplies Corpn.  | 19.42                                 | 32.32                   | 51.74    | 2002                                    | 19.42   |
| 5.    | A P Co-op Bank   | 8.39                                  | 14.01                   | 22.40    | 2002                                    | 8.39  |
| 6.    | A P Co-op Central Agricultural Development Bank                  | 2,32.35                               | 4,00.04                 | 6,32.39  | 2002                                    | 2,32.35   |
| 7.    | A P Co-op Marketing Societies                                    | 2.22                                  | 3.69                    | 5.91     | 2002                                    | 2.22  |
| 8.    | A P Co-operative Oil Seeds Groundnuts Fedn.                      | 9.21                                  | 15.32                   | 24.53    | 2002                                    | 9.21  |
| 9.    | A P Dairy Development Co-operative Fedn.                         | 1,21.22                               | 1,46.72                 | 2,67.94  | 2002                                    | 1,21.22   |
| 10.   | A P Fisheries Development Corpn.                                 | 0.03                                  | 0.04                    | 0.07     | 2002                                    | 0.03  |
| 11.   | A P Forest Development Corpn.                                    | 7.28                                  | 9.58                    | 16.86    | 2002                                    | 7.28  |
| 12.   | A P GENCO  | 6,29.91                               | 12,21.28                | 18,51.19 | 2002                                    | 6,29.91   |
| 13.   | A P Girijan Cooperative Corporation                              | 16.19                                 | 10.85                   | 27.04    | 2002                                    | 16.19   |
| 14.   | A P Health Medical Housing and Infrastructure Development Corpn. | 5,94.64                               | 3,59.59                 | 9,54.23  | 2002                                    | 5,94.64   |
| 15.   | A P Heavy Machinery and Engineering Ltd                          | 1.00                                  | 0.67                    | 1.67     | 2002                                    | 1.00  |
| 16.   | A P Housing Board  | 33.69                                 | 22.40                   | 56.09    | 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 2020 |          |            | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2020 |
|  |  | Principal                             | Interest | Total      |   | (₹ in Crore)  |
| 1  | 2  | 3                                     | 4        | 5          | 6                                       | 7   |
| 17.  | A P Industrial infrastructure Corpn.                 | 2,78.61                               | 1,51.18  | 4,29.79    | 2002                                    | 2,78.61   |
| 18.  | A P Karshak Parishad                                 | 0.42                                  | 0.28     | 0.70       | 2002                                    | 0.42  |
| 19.  | A P Mahila Abhivruddhi Society                       | 4.18                                  | 2.56     | 6.74       | 2009                                    | 4.18  |
| 20.  | A P Markfed.   | 28.87                                 | 19.25    | 48.12      | 2002                                    | 28.87   |
| 21.  | A P Rajiv Swagruha Corpn.                            | 3,51.00                               | 1,66.73  | 5,17.73    | 2013                                    | 3,51.00   |
| 22.  | A P Revenue Association, Hyderabad                   | 0.20                                  | 0.13     | 0.33       | 2002                                    | 0.20  |
| 23.  | A P Scooters Limited                                 | 5.99                                  | 3.98     | 9.97       | 2002                                    | 5.99  |
| 24.  | A P SCs Co-op Finance Corporation                    | 2,28.21                               | 1,41.15  | 3,69.36    | 2002                                    | 2,28.21   |
| 25.  | A P Sheep and Goat Development Co-op Fedn            | 3.31                                  | 2.47     | 5.78       | 2002                                    | 2.26  |
| 26.  | A P State Construction Corporation                   | 10.44                                 | 6.94     | 17.38      | 2002                                    | 10.44   |
| 27.  | A P State Electricity Board                          | 20.24                                 | 13.45    | 33.69      | 2002                                    | 20.24   |
| 28.  | A P State Film Development Corpn.                    | 44.36                                 | 29.49    | 73.85      | 2002                                    | 44.36   |
| 29.  | A P State Finance Corpn.                             | 12.93                                 | 8.59     | 21.52      | 2002                                    | 12.93   |
| 30.  | A P State Housing Corpn.                             | 43,58.92                              | 33,16.23 | 76,75.15   | 2002                                    | 43,56.62  |
| 31.  | A P State Housing NTR Programme                      | 78,29.76                              | 48,68.60 | 1,26,98.36 | 2007                                    | 78,45.63  |
| 32.  | A P State Industrial Development Construction Corpn. | 33.75                                 | 22.44    | 56.19      | 2002                                    | 33.75   |
| 33.  | A P State Irrigation Development Corpn.              | 1,25.88                               | 83.71    | 2,09.59    | 2002                                    | 1,25.88   |

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

| <b>Section 3: Summary of repayments in arrears from Loanee Entities</b> |   |  |                 |              |  |  |
|---|---|--|-----------------|--------------|--|--|
| <b>(₹ in crore)</b>   |   |  |                 |              |  |  |
| <b>Sl.No</b>  | <b>Loanee-Entity</b>                                | <b>Amount of arrears as on 31 March 2020</b> |                 |              | <b>Earliest period to which arrears relate</b> | <b>Total loans outstanding against the entity on 31 March 2020</b> |
|   |   | <b>Principal</b>                             | <b>Interest</b> | <b>Total</b> |  |  |
| <b>1</b>  | <b>2</b>  | <b>3</b>                                     | <b>4</b>        | <b>5</b>     | <b>6</b>                                       | <b>7</b>   |
| 34.   | A P State Meat & Poultry Development Corpn.         | 1.55   | 1.03            | 2.58         | 2002   | 1.55   |
| 35.   | A P State Minorities Finance Corpn.                 | 10.05  | 5.83            | 15.88        | 2011   | 10.05  |
| 36.   | A P State Police Housing Corpn.                     | 1,73.93                                      | 1,12.90         | 2,86.83      | 2002   | 1,73.93  |
| 37.   | A P State Road Transport Corpn                      | 22,00.80                                     | 10,61.30        | 32,62.10     | 2004   | 22,00.80   |
| 38.   | A P State SCs and STs Co-op Housing Societies Fedn. | 25.19  | 16.74           | 41.93        | 2002   | 25.19  |
| 39.   | A P State Seeds Development Corpn.                  | 1,94.92                                      | 1,29.62         | 3,24.54      | 2002   | 1,94.92  |
| 40.   | A P State Small Scale Industries Development Corpn. | 1.53   | 1.02            | 2.55         | 2002   | 1.53   |
| 41.   | A P STs Co-op Finance Corpn.                        | 0.12   | 0.07            | 0.19         | 2002   | 0.12   |
| 42.   | A P Textiles Development Corpn.                     | 0.43   | 0.28            | 0.71         | 2002   | 0.43   |
| 43.   | A P TRANSCO   | 15,22.69                                     | 6,09.83         | 21,32.52     | 2002   | 20,35.68   |
| 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  | 8.39            | 21.02        | 2002   | 12.63  |
| 46.   | A P Urban Finance & Infrastructure devpt. Corpn.    | 2,36.17                                      | 1,56.44         | 3,92.61      | 2002   | 2,36.17  |
| 47.   | A P Vikalangula Co-op Corporation                   | 3.09   | 2.05            | 5.14         | 2002   | 3.09   |
| 48.   | Allwyn Auto Ltd                                     | 33.45  | 22.24           | 55.69        | 2002   | 33.45  |
| 49.   | Allwyn Watches Ltd                                  | 39.39  | 26.18           | 65.57        | 2002   | 39.39  |
| 50.   | Ananthapur Sheep Breeders Co-op Union               | 0.05   | 0.03            | 0.08         | 2002   | 0.05   |

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

| <b>Section 3: Summary of repayments in arrears from Loanee Entities</b> |  |  |                 |              |  |  |
|---|--|--|-----------------|--------------|--|--|
| <b>Sl.No</b>  | <b>Loanee-Entity</b>                                 | <b>Amount of arrears as on 31 March 2020</b> |                 |              | <b>Earliest period to which arrears relate</b> | <b>Total loans outstanding against the entity on 31 March 2020</b> |
|   |  | <b>Principal</b>                             | <b>Interest</b> | <b>Total</b> |  |  |
|   |  | <b>3</b>                                     | <b>4</b>        | <b>5</b>     |  |  |
| <b>1</b>  | <b>2</b>   | <b>3</b>                                     | <b>4</b>        | <b>5</b>     | <b>6</b>                                       | <b>7</b>   |
| 51.   | APCO   | 1,03.83                                      | 56.03           | 1,59.86      | 2002   | 1,03.83  |
| 52.   | APTSIDCO   | 20.00  | 3.80            | 23.80        | ..   | 20.00  |
| 53.   | APUIAML  | 5.00   | 0.95            | 5.95         | ..   | 5.00   |
| 54.   | Azamjahi Mills                                       | 1.24   | 0.82            | 2.06         | 2002   | 1.24   |
| 55.   | Bhagyanagar Urban Devpt Authority                    | 0.71   | 0.47            | 1.18         | 2009   | 0.71   |
| 56.   | C R Rao Advanced Institute of Mathematics            | 3.50   | 2.24            | 5.74         | 2009   | 3.50   |
| 57.   | Chirala of Co-operative Spinning Mills               | 12.55  | 8.34            | 20.89        | 2003   | 12.55  |
| 58.   | Chittoor Dairy Cooperative Milk Producers Union      | 17.24  | 11.46           | 28.70        | 2002   | 17.24  |
| 59.   | Co-op Sugar factories                                | 2,41.51                                      | 1,43.09         | 3,84.60      | 2002   | 2,41.51  |
| 60.   | Co-operative spinning mills                          | 33.34  | 22.22           | 55.56        | 2002   | 33.34  |
| 61.   | Fishermen Co-operatives                              | 14.04  | 9.37            | 23.41        | 2002   | 14.04  |
| 62.   | Girijan Cooperatives                                 | 1.02   | 0.67            | 1.69         | 2002   | 1.02   |
| 63.   | Guntakal Co-op spinning Mills                        | 1.18   | 0.78            | 1.96         | 2002   | 1.18   |
| 64.   | Hyderabad Allwyn Ltd                                 | 51.23  | 34.07           | 85.30        | 2002   | 51.23  |
| 65.   | Hyderabad Chemicals and Fertilizers Ltd              | 5.80   | 3.85            | 9.65         | 2002   | 5.80   |
| 66.   | Hyderabad Metro Devpt. Authority                     | 38,47.51                                     | 23,19.01        | 61,66.58     | 2009   | 38,47.51   |
| 67.   | Hyderabad Metro Rail Ltd                             | 12,83.00                                     | 7,31.61         | 20,14.61     | 2011   | 12,83.00   |
| 68.   | Hyderabad Metropolitan Water Supply & Sewerage Board | 18,43.01                                     | 11,24.34        | 29,67.35     | 2002   | 18,43.01   |

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

| <b>Section 3: Summary of repayments in arrears from Loanee Entities</b> |   |                                       |          |         |   |   |
|---|---|---------------------------------------|----------|---------|---|---|
| Sl.No   | Loanee-Entity                             | Amount of arrears as on 31 March 2020 |          |         | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2020 |
|   |   | Principal                             | Interest | Total   |   |   |
|   |   | 3                                     | 4        | 5       |   |   |
| 1   | 2   | 3                                     | 4        | 5       | 6                                       | 7   |
| 69.   | Hyderabad Public School                   | 12.56                                 | 8.34     | 20.90   | 2002                                    | 12.56   |
| 70.   | ICDP                                      | 65.68                                 | 48.17    | 1,13.85 | 2003                                    | 85.54   |
| 71.   | ILTD Tobacco Growers                      | 1.87                                  | 1.24     | 3.11    | 2002                                    | 1.87  |
| 72.   | JN Institute of Advanced Studies          | 1.75                                  | 1.16     | 2.91    | 2009                                    | 1.75  |
| 73.   | Kadapa Sheep Breeders Co-operative Union  | 1.00                                  | 0.70     | 1.70    | 2002                                    | 1.00  |
| 74.   | Krishi Engg./Krishi Foundry Ltd           | 0.07                                  | 0.42     | 0.49    | 2002                                    | 0.07  |
| 75.   | LIDCAP                                    | 6.88                                  | 4.57     | 11.45   | 2002                                    | 6.88  |
| 76.   | MADA                                      | 50.00                                 | 9.50     | 59.50   | 2002                                    | 50.00   |
| 77.   | Municipal Corporation of Hyderabad        | 4.36                                  | 2.89     | 7.25    | 2002                                    | 4.36  |
| 78.   | Municipal Corporations                    | 1,58.79                               | 18.73    | 1,77.52 | 2002                                    | 1,58.79   |
| 79.   | Municipalities                            | 35.33                                 | 20.27    | 55.60   | 2002                                    | 35.33   |
| 80.   | Municipalities Hyderabad and surroundings | 60.16                                 | 40.01    | 1,00.17 | 2002                                    | 60.16   |
| 81.   | Municipalities and Corporations           | 38.56                                 | 25.63    | 64.19   | 2002                                    | 38.56   |
| 82.   | Nagarjuna University                      | 0.13                                  | 0.08     | 0.21    | 2002                                    | 0.13  |
| 83.   | National Scholarships Scheme              | 6.59                                  | 4.38     | 10.97   | 2002                                    | 6.59  |
| 84.   | Nizam Sugar Factory Ltd                   | 10.78                                 | 7.16     | 17.94   | 2002                                    | 10.78   |
| 85.   | OILFED                                    | 1.00                                  | 0.67     | 1.67    | 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 2020 |          |          | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2020 |
|  |  | Principal                             | Interest | Total    |   |   |
|  |  | 3                                     | 4        | 5        |   |   |
| 1  | 2  | 3                                     | 4        | 5        | 6                                       | 7   |
| 86.  | Other Cooperatives                                   | 1,09.45                               | 47.56    | 1,57.01  | 2002                                    | 1,09.45   |
| 87.  | Others   | 1,51.20                               | 99.55    | 2,50.75  | 2002                                    | 1,51.20   |
| 88.  | Panchayati Raj Institutions                          | 46.43                                 | 30.87    | 77.30    | 2002                                    | 46.43   |
| 89.  | Public Sector Undertakings                           | 31.07                                 | 20.66    | 51.73    | 2002                                    | 31.07   |
| 90.  | Rajahmundry Co-operative Spinning Mills              | 36.67                                 | 24.38    | 61.05    | 2002                                    | 36.67   |
| 91.  | RFC  | 13.77                                 | 9.15     | 22.92    | 2002                                    | 13.77   |
| 92.  | Sir Silk Mills                                       | 2.55                                  | 1.69     | 4.24     | 2002                                    | 2.55  |
| 93.  | Sports Authority of AP                               | 2,09.23                               | 1,36.18  | 3,45.41  | 2009                                    | 2,09.23   |
| 94.  | State Teachers Union, Hyderabad                      | 0.10                                  | 0.06     | 0.16     | 2002                                    | 0.10  |
| 95.  | Textile Processing Co-op Society Ltd Hyderabad       | 1.81                                  | 1.20     | 3.01     | 2002                                    | 1.81  |
| 96.  | Tobacco Growers Co-op Union Limited                  | 4.50                                  | 2.99     | 7.49     | 2002                                    | 4.50  |
| 97.  | Town Planning Trust                                  | 0.02                                  | 0.01     | 0.03     | 2002                                    | 0.02  |
| 98.  | TRICOR   | 20.04                                 | 13.74    | 33.78    | 2002                                    | 20.04   |
| 99.  | Vijayawada Airport                                   | 4.00                                  | 2.66     | 6.66     | 2002                                    | 4.00  |
| 100.   | Visakhapatnam Town Planning Trust                    | 0.86                                  | 0.57     | 1.43     | 2002                                    | 0.86  |
| 101.   | Visakhapatnam Urban Development Authority            | 0.17                                  | 0.11     | 0.28     | 2002                                    | 0.17  |
| 102.   | Visakhapatnam Water Supply Scheme                    | 10.70                                 | 7.11     | 17.81    | 2002                                    | 10.70   |
| 103.   | Voltas Ltd.,   | 2.00                                  | 1.33     | 3.33     | 2002                                    | 2.00  |
| 104.   | Voluntary Retirement Scheme                          | 98.56                                 | 65.86    | 1,64.42  | 2002                                    | 98.56   |
| 105.   | Weaker Section Housing Programme under NTR Programme | 14,65.08                              | 2,14.56  | 16,79.64 | 2002                                    | 14,65.08  |
| 106.   | Bhogapuram International Airport                     | 36.57                                 | 9.02     | 45.59    | 2017                                    | 74.07   |
| 107.   | Nellore Municipal Corp.for water supply and drainage | 1,52.39                               | 25.78    | 1,78.17  | 2018                                    | 2,71.34   |

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years  
2018-19 and 2019-20**

| Name of the Concern   | 2019-20            |                                   |   | 2018-19            |                                   |   |
|---|--------------------|-----------------------------------|---|--------------------|-----------------------------------|---|
|   | 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 |
|   |                    |                                   |   |                    |                                   | (₹ in Crore)                                |
| 1. Statutory Corporations   | 3                  | 0.50<br><b>2,05.07</b>            | 3.00  | 3                  | 0.50<br><b>2,05.07</b>            | ...   |
| 2. Rural Banks  | 1                  | <b>26.96</b>                      | ...   | 1                  | <b>26.96</b>                      | ...   |
| 3. Government Companies   | 60                 | 2,35.66<br><b>65,57.69</b>        | 0.63  | 59                 | 2,35.56<br><b>65,57.69</b>        | 0.63  |
| 4. Other Joint Stock Cos & Partnerships   | 27                 | 2.06<br><b>55.64</b>              | 0.53  | 27                 | 2.06<br><b>55.64</b>              | 0.04  |
| 5. Co-op Institutions and Local Bodies  | 66                 | 8,61.18<br><b>15,55.85</b>        | 0.30  | 66                 | 8,61.18<br><b>15,55.85</b>        | 0.29  |
| <b>TOTAL<sup>(S)</sup></b>  | 157                | 10,99.40<br><b>84,01.21</b>       | 4.46  | 156                | 10,99.30<br><b>84,01.21</b>       | 1.32 <sup>(*)</sup>                         |
| (\$ ) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from |                    |                                   |   |                    |                                   |   |
| CONSOLIDATED FUND   |                    | 10,95.47<br><b>84,01.21</b>       |   |                    | 10,95.37<br><b>84,01.21</b>       |   |
| EARMARKED FUND  |                    | 3.93                              |   |                    | 3.93                              |   |
| <b>TOTAL</b>  |                    | 10,99.40<br><b>84,01.21</b>       |   |                    | 10,99.30<br><b>84,01.21</b>       |   |

**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.

(\*) Includes ₹0.36 crore credited to MH 0050 Dividend and Profits but excluded in the Statement for want of complete details.

## 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 2019-20 | Additions during the year | Deletions (other than invoked during the year) | Invoked during the year |                | Outstanding at the end of 2019-20 | 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   | 1,88,53.31                | 43,88.29   | 40,00.00                  | 2,86.69  | ...                     | ...            | 1,39,01.60                        | ...                         | ...      | ...                    |
| Co-operatives   | 5,33.87                   | 2,98.23  | 1,58.28                   | 47.85  | ...                     | ...            | 7,05.26                           | ...                         | ...      | ...                    |
| Agriculture   | 2,72,28.00                | 87.16  | ...                       | ...  | ...                     | ...            | 2,50,87.16                        | ...                         | ...      | ...                    |
| Transport   | 72,54.00                  | 57,08.65   | 95.34                     | 67.65  | ...                     | ...            | 57,36.34                          | ...                         | ...      | ...                    |
| State Financial Corporation                           | 8,70.00                   | 7,28.00  | ...                       | ...  | ...                     | ...            | 7,28.00                           | ...                         | ...      | ...                    |
| Water Supply, Sanitation, Housing & Urban Development | 3,60,94.81                | 1,17,30.05                                       | ...                       | 4,46.83  | ...                     | ...            | 1,85,91.69                        | ...                         | ...      | ...                    |
| Communication   | 3,00.00                   | ...  | ...                       | ...  | ...                     | ...            | 3,00.00                           | ...                         | ...      | ...                    |
| Industries  | 23,29.33                  | 20,00.00   | ...                       | ...  | ...                     | ...            | 21,21.43                          | ...                         | ...      | ...                    |
| Other Institutions                                    | ...                       | ...  | ...                       | ...  | ...                     | ...            | ...                               | ...                         | ...      | ...                    |
| <b>TOTAL</b>  | <b>9,34,63.32</b>         | <b>2,49,40.38</b>                                | <b>42,53.62</b>           | <b>8,49.02</b>                                 | ...                     | ...            | <b>6,71,71.48</b>                 | ...                         | ...      | (#) ...                |

Note: 1) The Statement is compiled based on the Budget Document of 2020-21(V/2) of Government of Andhra Pradesh.  
2) Information pertaining to Columns 6 to 10 has not been provided by the State Government/Department.

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

(#) Institution wise details pertaining to Guarantee Commission have not provided by the State Government/Department.



## 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 |                |                 |
|----------------------|---|------------------------|---|-------------------|---------------------------------------|----------------|-----------------|
|                      |   | 2019-20                |   |                   | 2018-19                               | 2019-20        | 2018-19         |
|                      |   | State Fund Expenditure | Central Assistance including CSS and CS | Total             |                                       |                |                 |
| (₹ in Crore)         |   |                        |   |                   |                                       |                |                 |
| <b>1.</b>            | <b>Panchayati Raj Institutions</b>                |                        |   |                   |                                       |                |                 |
| (i)                  | Zilla Parishads                                   | 56,59.09               | ...                                     | 56,59.09          | 55,47.12                              | 0.34           | 34.00           |
| (ii)                 | Panchayat Samities                                | 26,01.61               | ...                                     | 26,01.61          | 14,31.40                              | ...            | ...             |
| (iii)                | Gram Panchayats                                   | 21,34.55               | 14.09                                   | 21,48.64          | 6,50.04                               | ...            | ...             |
| (iv)                 | Others  | ...                    | ...                                     | ...               | ...                                   | ...            | ...             |
| <b>2.</b>            | <b>Urban Local Bodies</b>                         |                        |   |                   |                                       |                |                 |
| (i)                  | Municipal Corporations                            | 1,26.15                | ...                                     | 1,26.15           | 2,81.94                               | ...            | ...             |
| (ii)                 | Municipalities/ Municipal Councils                | 22,34.23               | 3,03.04                                 | 25,37.27          | 11,78.73                              | 43.78          | 3,39.18         |
| (iii)                | Others  | 9,02.77                | 5,91.23                                 | 14,94.00          | 23,14.03                              | ...            | 13,55.65        |
| <b>3.</b>            | <b>Public Sector Undertakings</b>                 |                        |   |                   |                                       |                |                 |
| (i)                  | Government Companies                              | 18,08.26               | ...                                     | 18,08.26          | 8,04.48                               | 2,28.15        | 1,16.24         |
| (ii)                 | Statutory Corporations                            | 35,82.96               | ...                                     | 35,82.96          | 21,04.68                              | 88.39          | 9,28.70         |
| <b>4.</b>            | <b>Autonomous Bodies</b>                          |                        |   |                   |                                       |                |                 |
| (i)                  | Universities                                      | 11,32.80               | ...                                     | 11,32.80          | 12,15.47                              | 14.28          | 37.75           |
| (ii)                 | Development Authorities                           | 2.02                   | 3.03                                    | 5.05              | 5.68                                  | ...            | ...             |
| (iii)                | Co-operative Institutions                         | 94,86.66               | ...                                     | 94,86.66          | 5,42.81                               | ...            | ...             |
| (iv)                 | Others  | 25,73.82               | ...                                     | 25,73.82          | 22,25.11                              | ...            | ...             |
| <b>5.</b>            | <b>Non-Government Organisations</b>               | 14,25.89               | ...                                     | 14,25.89          | 13,34.39                              | ...            | ...             |
| <b>6.</b>            | <b>Others</b> (not covered by items 1 to 5 above) | 2,13,12.23             | 40,20.80                                | 2,53,33.03        | 4,11,58.83                            | 2,80.47        | 4,89.71         |
|                      | <b>TOTAL<sup>(S)</sup></b>                        | <b>5,49,83.04</b>      | <b>49,32.19</b>                         | <b>5,99,15.23</b> | <b>6,07,94.71</b>                     | <b>6,55.41</b> | <b>33,01.23</b> |

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

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

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

### (ii) Grants-in-aid given in kind<sup>(\*)</sup>

| Grantee Institution |                                     | Total Value  |         |
|---------------------|-------------------------------------|--------------|---------|
|                     |                                     | 2019-20      | 2018-19 |
|                     |                                     | (₹ in Crore) |         |
| <b>1.</b>           | <b>Panchayati Raj Institutions</b>  |              |         |
| (i)                 | Zilla Parishads                     |              |         |
| (ii)                | Panchayat Samities                  |              |         |
| (iii)               | Gram Panchayats                     |              |         |
| <b>2.</b>           | <b>Urban Local Bodies</b>           |              |         |
| (i)                 | Municipal Corporations              |              |         |
| (ii)                | Municipalities/ Municipal Councils  |              |         |
| (iii)               | Others                              |              |         |
| <b>3.</b>           | <b>Public Sector Undertakings</b>   |              |         |
| (i)                 | Government Companies                |              |         |
| (ii)                | Statutory Corporations              |              |         |
| <b>4.</b>           | <b>Autonomous Bodies</b>            |              |         |
| (i)                 | Universities                        |              |         |
| (ii)                | Development Authorities             |              |         |
| (iii)               | Co-operative Institutions           |              |         |
| (iv)                | Others                              |              |         |
| <b>5.</b>           | <b>Non-Government Organisations</b> |              |         |
| <b>TOTAL</b>        |                                     |              |         |

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

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

|   | Actuals           |                    |                    | Actuals           |                    |                    |
|---|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
|   | 2019-20           |                    |                    | 2018-19           |                    |                    |
|   | <i>Charged</i>    | <i>Voted</i>       | <i>Total</i>       | <i>Charged</i>    | <i>Voted</i>       | <i>Total</i>       |
|   |                   |                    |                    |                   |                    | (₹ in Crore)       |
| Expenditure Heads (Revenue Account)   | 1,77,61.93        | 11,97,12.85        | 13,74,74.78        | 1,54,07.07        | 11,31,62.86        | 12,85,69.93        |
| Expenditure Heads (Capital Account)   | 80.66             | 1,21,61.42         | 1,22,42.08         | 16.68             | 1,99,59.66         | 1,99,76.34         |
| Disbursement under Public Debt, Loans & Advances, Inter-State }<br>Settlement and Transfer to Contingency Fund <sup>(a)</sup> } | 7,93,66.17        | 53,58.95           | 8,47,25.12         | 7,32,73.73        | 18,69.44           | 7,51,43.17         |
| <b>TOTAL</b>  | <b>9,72,08.76</b> | <b>13,72,33.22</b> | <b>23,44,41.98</b> | <b>8,86,97.48</b> | <b>13,49,91.96</b> | <b>22,36,89.44</b> |
| <b>(a) The figures have been arrived as follows:-</b>   |                   |                    |                    |                   |                    |                    |
| <b>E. Public Debt</b>   |                   |                    |                    |                   |                    |                    |
| Internal Debt of the State Government   | 7,80,55.28        | ...                | 7,80,55.28         | 7,25,28.96        | ...                | 7,25,28.96         |
| Loans & Advances from the Central Govt.   | 13,10.89          | ...                | 13,10.89           | 7,44.77           | ...                | 7,44.77            |
| <b>F. Loans and Advances<sup>(*)</sup></b>  |                   |                    |                    |                   |                    |                    |
| Loans for General Services  | ...               | ...                | ...                | ...               | ...                | ...                |
| Loans for Social Services   | ...               | 1,45.33            | 1,45.33            | ...               | 12,36.63           | 12,36.63           |
| Loans for Economic Services   | ...               | 51,81.62           | 51,81.63           | ...               | 3,51.00            | 3,51.00            |
| Loans to Government Servants, etc.  | ...               | 29.34              | 29.34              | ...               | 2,55.70            | 2,55.70            |
| Loans for Miscellaneous Purposes  | ...               | ...                | ...                | ...               | ...                | ...                |
| <b>G. Inter-State Settlement</b>  |                   |                    |                    |                   |                    |                    |
| Inter-State Settlement  | ...               | 2.66               | 2.66               | ...               | 26.11              | 26.11              |
| <b>H. Transfer to Contingency Fund</b>  |                   |                    |                    |                   |                    |                    |
| Transfer to Contingency Fund  | ...               | ...                | ...                | ...               | ...                | ...                |

(\*) A more detailed account is given in Statement No.18 at pages 400 to 482.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2018-19 and 2019-20 is as under:-

| Percentage of total expenditure |                |              |
|---------------------------------|----------------|--------------|
| Year                            | <i>Charged</i> | <i>Voted</i> |
| 2019-20                         | 41.52          | 58.48        |
| 2018-19                         | 39.65          | 60.35        |

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

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

| Heads  | On<br>01 April<br>2019 | Amount<br>allocated to<br>Andhra<br>Pradesh | During the<br>year<br>2019-20 | On<br>31 March<br>2020 |
|--|------------------------|---|-------------------------------|------------------------|
| (₹ in Crore)   |                        |   |                               |                        |
| <b>Capital and Other Expenditure-</b>  |                        |   |                               |                        |
| <b>Capital Expenditure-</b>  |                        |   |                               |                        |
| Public Works   | 2,57.71                | ...   | 48.33                         | 3,06.04                |
|  | <b>10,21.67</b>        |   |                               | <b>10,21.67</b>        |
| Other General Services   | 9,04.20                | ...   | 37,03.65                      | 46,07.85               |
|  | <b>18,51.34</b>        |   |                               | <b>18,51.34</b>        |
| Education, Sports, Art & Culture   | 15,99.68               | ...   | 3,39.94                       | 19,39.62               |
|  | <b>13,11.07</b>        |   |                               | <b>13,11.07</b>        |
| Health and Family Welfare  | 12,43.90               | ...   | 2,04.42                       | 14,48.32               |
|  | <b>12,78.54</b>        |   |                               | <b>12,78.54</b>        |
| Water Supply, Sanitation, Housing and<br>Urban Development                                 | 49,89.04               | ...   | 9,62.60                       | 59,51.64               |
|  | <b>34,90.39</b>        |   |                               | <b>34,90.39</b>        |
| Information and Broadcasting   | 2.99                   | ...   | ...                           | 2.99                   |
|  | <b>6.50</b>            |   |                               | <b>6.50</b>            |
| Welfare of Scheduled Castes, Scheduled<br>Tribes, Other Backward Classes and<br>Minorities | 24,00.93               | ...   | 1,62.65                       | 25,63.58               |
|  | <b>35,55.63</b>        |   |                               | <b>35,55.63</b>        |
| Social Welfare and Nutrition   | 3,60.74                | ...   | 18.26                         | 3,79.00                |
|  | <b>3,11.85</b>         |   |                               | <b>3,11.85</b>         |
| Other Social Services  | 15,89.89               | ...   | 3,68.29                       | 19,58.18               |
|  | <b>4,83.22</b>         |   |                               | <b>4,83.22</b>         |
| Agriculture and Allied Activities  | 7,74.13                | ...   | 1,89.55 <sup>(1)</sup>        | 9,63.68                |
|  | <b>7,73.00</b>         |   |                               | <b>7,73.00</b>         |
| Rural Development  | 17,44.37               | ...   | 8,21.64                       | 25,66.01               |
|  | <b>18,52.76</b>        |   |                               | <b>18,52.76</b>        |
| Irrigation and Flood Control   | 4,37,75.37             | ...   | 43,37.14                      | 4,81,12.51             |
|  | <b>10,50,03.19</b>     |   |                               | <b>10,50,03.19</b>     |
| Energy   | 86.88                  | ...   | 19.71                         | 1,06.59                |
|  | <b>53,28.53</b>        |   |                               | <b>53,28.53</b>        |
| Industry and Minerals  | 7,64.44                | ...   | 4,45.97                       | 12,10.41               |
|  | <b>20,71.12</b>        |   |                               | <b>20,71.12</b>        |
| Transport  | 73,21.57               | ...   | 6,61.57                       | 79,83.14               |
|  | <b>1,83,11.70</b>      |   |                               | <b>1,83,11.70</b>      |
| General Economic Services  | 14,86.92               | ...   | (-)41.79                      | 14,45.13               |
|  | <b>46,99.16</b>        |   |                               | <b>46,99.16</b>        |
| <b>Total- Capital Expenditure</b>  | 6,93,02.76             | ...   | 1,22,41.93                    | 8,15,44.69             |
|  | <b>15,13,49.67</b>     |   |                               | <b>15,13,49.67</b>     |

(1) Includes ₹0.15 crore being the advance met out of Contingency Fund during the year 2018-19 and recouped during the year 2019-20.

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

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

| Heads  | On<br>01 April<br>2019 | Amount<br>allocated to<br>Andhra<br>Pradesh | During the<br>year<br>2019-20 | On<br>31 March<br>2020 |
|--|------------------------|---|-------------------------------|------------------------|
|  | (₹ in Crore)           |   |                               |                        |
| <b>Loans and Advances-</b>   |                        |   |                               |                        |
| Miscellaneous General Services   | 35.80                  | ...   | ...                           | 35.80                  |
|  | <b>0.65</b>            |   |                               | <b>0.65</b>            |
| Education, Sports, Art & Culture   | ...                    | ...   | ...                           | ...                    |
|  | <b>2,28.51</b>         |   |                               | <b>2,28.51</b>         |
| Health and Family Welfare  | 37.88                  | ...   | ...                           | 37.88                  |
|  | <b>5,62.16</b>         |   |                               | <b>5,62.16</b>         |
| Water Supply, Sanitation, Housing and<br>Urban Development                                 | 23,50.09               | ...   | 1,43.03                       | 24,93.12               |
|  | <b>2,03,72.49</b>      |   |                               | <b>203,72.49</b>       |
| Information and Broadcasting   | ...                    | ...   | ...                           | ...                    |
|  | <b>44.36</b>           |   |                               | <b>44.36</b>           |
| Welfare of Scheduled Castes, Scheduled<br>Tribes, Other Backward Classes and<br>Minorities | (-)1.60                | ...   | ...                           | (-)1.60                |
|  | <b>10,56.90</b>        |   |                               | <b>10,56.90</b>        |
| Social Welfare and Nutrition   | ...                    | ...   | ...                           | ...                    |
|  | <b>70.47</b>           |   |                               | <b>70.47</b>           |
| Agriculture and Allied Activities  | 57.43                  | ...   | 25.90                         | 83.33                  |
|  | <b>8,20.99</b>         |   |                               | <b>8,20.99</b>         |
| Irrigation and Flood Control   | ...                    | ...   | ...                           | ...                    |
|  | <b>1,63.35</b>         |   |                               | <b>1,63.35</b>         |
| Energy   | 1,19.25                | ...   | 5,12.99                       | 6,32.24                |
|  | <b>20,30.35</b>        |   |                               | <b>20,30.35</b>        |
| Industry and Minerals  | 56.42                  | ...   | ...                           | 56.42                  |
|  | <b>8,62.53</b>         |   |                               | <b>8,62.53</b>         |
| Transport  | 9,93.77                | ...   | 3,37.50                       | 13,31.27               |
|  | <b>14,54.92</b>        |   |                               | <b>14,54.92</b>        |
| General Economic Services  | ...                    | ...   | ...                           | ...                    |
|  | <b>22.44</b>           |   |                               | <b>22.44</b>           |
| Loans to Government Servants etc.  | 19.59                  | ...   | (-)18.37                      | 1.22                   |
|  | <b>4,00.07</b>         |   |                               | <b>4,00.07</b>         |
| Miscellaneous Loans  | ...                    | ...   | ...                           | ...                    |
|  | <b>9.49</b>            |   |                               | <b>9.49</b>            |
| <b>Total- Loans and Advances</b>   | 36,68.63               | ...   | 10,01.05                      | 46,69.68               |
|  | <b>2,80,99.68</b>      |   |                               | <b>2,80,99.68</b>      |
| Transfer to Contingency Fund   | ... <sup>(1)</sup>     | ...   | ...                           | ...                    |
|  | ...                    |   |                               | ...                    |
| <b>Total- Capital and Other Expenditure</b>  | 7,29,71.39             | ...   | 1,32,42.98                    | 8,62,14.37             |
|  | <b>17,94,49.35</b>     |   |                               | <b>17,94,49.35</b>     |

(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<br>01 April<br>2019    | Amount<br>allocated to<br>Andhra<br>Pradesh | During the<br>year<br>2019-20 | On<br>31 March<br>2020 |
|---|---------------------------|---|-------------------------------|------------------------|
| <b>(₹ in Crore)</b>   |                           |   |                               |                        |
| <b>Deduct-</b>  |                           |   |                               |                        |
| i) Contribution from Contingency Fund                           | 0.15                      | ...   | (-)0.15                       | ...                    |
|   | ...                       |   |                               | ...                    |
| ii) Contribution from Miscellaneous<br>Capital Receipts         | <b>84,55.98</b>           | ...   | ...                           | <b>84,55.98</b>        |
| iii) Contribution from Development<br>Funds, Reserve Funds etc. | ...                       | ...   | ...                           | ...                    |
|   | ...                       |   |                               | ...                    |
| <b>Net-Capital and Other Expenditure</b>                        | 7,29,71.24                | ...   | 1,32,43.13                    | 8,62,14.37             |
|   | <b>17,09,93.37</b>        |   |                               | <b>17,09,93.37</b>     |
| <b>PRINCIPAL SOURCES OF FUNDS-</b>                              |                           |   |                               |                        |
| Debt-   |                           |   |                               |                        |
| Internal Debt of the State Government                           | 18,33,69.19               | ...   | 3,23,42.52                    | 21,57,11.71            |
|   | <b>(-95.17)</b>           |   |                               | <b>(-95.17)</b>        |
| Loans and Advances from the Central<br>Government               | 1,02,08.93                | ...   | 7,19.54                       | 1,09,28.47             |
|   | <b>14.08</b>              |   |                               | <b>14.08</b>           |
| Small Savings, Provident Funds, etc.                            | 1,57,29.99                | ...   | 10,15.45                      | 1,67,45.44             |
|   | ...                       |   |                               | ...                    |
| <b>Total- Debt</b>  | 20,93,08.11               | ...   | 3,40,77.51                    | 24,33,85.62            |
|   | <b>(-81.09)</b>           |   |                               | <b>(-81.09)</b>        |
| <b>Other Receipts-</b>  |                           |   |                               |                        |
| Contingency Fund  | 49.85                     | ...   | 0.15                          | 50.00                  |
|   | ...                       |   |                               | ...                    |
| Reserve Funds   | 1,10,44.28 <sup>(2)</sup> | ...   | 19,57.49                      | 1,30,01.77             |
|   | ...                       |   |                               | ...                    |
| Net Balances under Deposits                                     | 4,10,96.50                | ...   | 89,69.60                      | 5,00,66.10             |
|   | <b>45,03.68</b>           |   |                               | <b>45,03.68</b>        |
| Civil Advances  | (-)0.89                   | ...   | ...                           | (-)0.89                |
|   | <b>(-29.63)</b>           |   |                               | <b>(-29.63)</b>        |
| Suspense less Cash Balance Investment<br>Account                | (-)32.62                  | ...   | (-)40,90.08                   | (-)41,22.70            |
|   | <b>(-2,38.00)</b>         |   |                               | <b>(-2,38.00)</b>      |
| Remittances   | (-)2,43.89                | ...   | (-)56.52                      | (-)3,00.41             |
|   | <b>(-3,10.23)</b>         |   |                               | <b>(-3,10.23)</b>      |
| <b>Total- Other Receipts</b>                                    | 5,19,13.23                | ...   | 67,80.64                      | 5,86,93.87             |
|   | <b>39,25.82</b>           |   |                               | <b>39,25.82</b>        |

(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<br>01 April<br>2019 | Amount<br>allocated to<br>Andhra<br>Pradesh | During the<br>year<br>2019-20      | On<br>31 March<br>2020 |
|--|------------------------|---|------------------------------------|------------------------|
|  |                        |   |                                    | (₹ in Crore)           |
| <b>Total- Debt and Other Receipts</b>  | 26,12,21.34            | ...   | 4,08,58.15                         | 30,20,79.49            |
|  | <b>38,44.73</b>        |   |                                    | <b>38,44.73</b>        |
| <b>Deduct-</b>   |                        |   |                                    |                        |
| i) Cash Balance  | 25.14                  | ...   | 4,59.46                            | 4,84.60                |
|  | ...                    |   |                                    | ...                    |
| ii) Investments  | 83,61.58               | ...   | 7,12.13                            | 90,73.71               |
|  | ...                    |   |                                    | ...                    |
| <b>Total</b>   | 25,28,34.62            | ...   | 3,96,86.56                         | 29,25,21.18            |
|  | <b>38,44.73</b>        |   |                                    | <b>38,44.73</b>        |
| <b>Deduct:</b> Revenue Deficit/ <b>Add:</b> Revenue Surplus  |                        |   | (-)2,64,40.76                      |                        |
| <b>Add:</b> Amount closed to Government Account  |                        |   | ...                                |                        |
| <b>Deduct:</b> Inter State Suspense  |                        |   | (-)2.66                            |                        |
| <b>Net Provision of Funds</b>  |                        |   | <u>1,32,43.14</u>                  |                        |
| The difference between the net capital and other expenditure and the total of the principal sources of funds to the end of 31 March 2020 is explained below: |                        |   |                                    |                        |
| Progressive Net Capital and Other Expenditure  |                        |   | 25,72,07.74                        |                        |
| Progressive Principal Sources of funds   |                        |   | 29,63,65.91                        |                        |
| <b>Difference</b>  |                        |   | <u>(-)3,91,58.17<sup>(1)</sup></u> |                        |
| The difference of ₹ (-)3,91,58.17 crore is explained below:  |                        |   |                                    |                        |
| Cumulative Revenue Deficit to the end of 31 March 2020   |                        |   | (-)9,47,99.84                      |                        |
| Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2020  |                        |   | (-)11,12,25.54                     |                        |
| Cumulative Inter State Settlement to end of 31 March 2020  |                        |   | (-)2,31.83                         |                        |
| Net difference of Application of Funds and Sources of funds(in-apportioned to the end of 31 March 2020   |                        |   | 16,71,48.64                        |                        |
| Amount closed to Government Account  |                        |   | (-)49.60                           |                        |
| <b>Total</b>   |                        |   | <u>(-)3,91,58.17</u>               |                        |

(1 ) 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 2020  
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

| Debit Balance     | Sector of the General Account       | Name of Account                         | Credit Balance      |
|-------------------|-------------------------------------|---|---------------------|
|                   |                                     |   | <i>(₹ in Crore)</i> |
|                   |                                     | <b>Consolidated Fund</b>                |                     |
| 26,35,96.56       | A to D and Part of L (MH 8680 only) | Government Account                      | ...                 |
| ...               | E                                   | Public Debt                             | 22,66,40.18         |
|                   |                                     |   | <b>(-)81.09</b>     |
| 46,69.69          | F                                   | Loans and Advances                      | ...                 |
| <b>2,80,99.68</b> |                                     |   |                     |
|                   |                                     | <b>Contingency Fund</b>                 |                     |
|                   |                                     | Contingency Fund                        | 50.00               |
|                   |                                     | <b>Public Account</b>                   |                     |
|                   | I                                   | Small Savings Provident Funds etc       | 1,67,45.44          |
|                   | J                                   | <b>Reserve Funds</b>                    |                     |
| ...               |                                     | (i) Reserve Funds Bearing Interest      | 18,63.25            |
|                   |                                     | (ii) Reserve Funds not Bearing Interest |                     |
| ...               |                                     | Gross Balance                           | 1,11,38.53          |
| 90,73.71          |                                     | Investments                             | ...                 |



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

A. The following is a summary of the balances as on 31 March 2020  
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

| Debit balance  | Sector of the General Account | Name of Account                    | Credit balance      |
|----------------|-------------------------------|------------------------------------|---------------------|
|                |                               |                                    | <i>(₹ in Crore)</i> |
|                | K                             | <b>Deposits and Advances</b>       |                     |
| ...            |                               | (i) Deposits Bearing Interest      | 74,60.42            |
|                |                               |                                    | <b>2,01.93</b>      |
| ...            |                               | (ii) Deposits not Bearing Interest | 4,26,05.68          |
|                |                               |                                    | <b>43,01.75</b>     |
| 0.89           |                               | (iii) Advances                     | ...                 |
| <b>29.63</b>   |                               |                                    |                     |
|                | L                             | <b>Suspense and Miscellaneous</b>  |                     |
| ...            |                               | Investments                        | ...                 |
| ...            |                               |                                    |                     |
| 41,22.70       |                               | Other Items (Net)                  | ...                 |
| <b>2,38.00</b> |                               |                                    |                     |
| 3,00.41        | M                             | <b>Remittances</b>                 | ...                 |
| <b>3,10.23</b> |                               |                                    |                     |
| 4,84.59        | N                             | <b>Cash Balance</b>                | ...                 |
| 31,09,26.09    |                               | <b>TOTAL</b>                       | 31,09,26.09         |

### 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 2020 has been arrived at as under:-

| Dr.         |    | Details  | Cr.                |
|-------------|----|--|--------------------|
|             |    |  | <i>(₹in Crore)</i> |
| 22,49,11.06 | A. | Amount at the Debit of Government Account on 01 April 2019     | ...                |
| ...         | B. | Receipt Heads (Revenue Account)                                | 11,10,34.02        |
| ...         | C. | Receipt Heads (Capital Account)                                | ...                |
| 13,74,74.78 | D. | Expenditure Heads (Revenue Account)                            | ...                |
| 1,22,42.08  | E. | Expenditure Heads (Capital Account)                            | ...                |
| ...         | F. | Suspense and Miscellaneous (Miscellaneous Government Accounts) | ...                |
| 2.66        | G. | Inter State Settlement   | ...                |
|             | H. | Amount at the debit of Government Account on 31 March 2020     | 26,35,96.56        |
| 37,46,30.58 |    | <b>TOTAL</b>   | 37,46,30.58        |

## NOTES TO ACCOUNTS

### 1. Summary of significant Accounting Policies:

#### (i) Entity and Accounting Period:

The Finance Accounts 2019-20 present the transactions of the Government of Andhra Pradesh for the period from 01 April 2019 to 31 March 2020. These accounts have been compiled based on the initial accounts rendered by 13 District Treasuries, 19 Public Works Pay and Accounts Offices (PAOs) (out of which 16 PAOs also render Forest Accounts), other PAOs and Advices of the Reserve Bank of India. There was no exclusion of primary accounts.

#### (ii) Basis of Accounting:

The accounts represent the actual cash receipts and disbursements during the accounting period except for some periodical adjustments and book adjustments (Annexure A). Assets, Government investments etc., are shown at historical cost. Physical assets are not depreciated or amortized.

The retirement benefits disbursed during the accounting period have been reflected in the accounts. The State Government has not carried out any actuarial assessment of the future liabilities on account of retirement benefits.

#### (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 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 under Revenue and Capital:

Revenue expenditure is recurring in nature and intended to be met from revenue receipts. As per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization of the funds. Capital expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on 'Major Works' is required to be booked as Capital expenditure and expenditure on 'Minor Works' and 'Grants- In-Aid' as Revenue expenditure. The State Government, however, budgeted and spent ₹1,007.32crore on 'Minor Works' and ₹0.43crore on Grants-in-aid and booked the same as Capital expenditure.

## **(vi) Compliance to IGAS Standards**

The Government Accounting Standards Advisory Board (GASAB) has formulated Indian Government Accounting Standards (IGASs) for cash system of accounting, with a view to improving the Government accounting standards and financial reporting, thus enhancing the quality of decision making and public accountability. The IGASs specify the disclosure requirements in financial statements of the Union and State Governments. Three IGASs have been notified by the Government of India. The status of compliance in respect of these IGASs is as under:

**(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 from the year 2011-12 onwards. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount.

**(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 the requirements of IGAS 2. However, an amount of ₹0.43crore 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 Governments:** The State Government has not confirmed the figures provided in Statement 18 of the Finance Accounts as required under the IGAS 3. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts. The State Government has not furnished confirmation of balances along with the list of individual loanees, in respect of loans for which Accountant General maintains detailed accounts.

## **2. Quality of Accounts:**

### **(i) Operation of omnibus Minor Head 800:**

The Minor Head 800-Other Expenditure/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 is to be discouraged, as it renders the accounts opaque.

During the year 2019-20, the State Government classified ₹1,290.17 crore, constituting around 1.16 per cent of total Revenue Receipts of ₹1,11,034.02 crore under the omnibus Minor Head 800- 'Other Receipts' in respect of 41 Major heads. As regards expenditure, an amount of ₹14,724.58 crore, constituting around 9.83 per cent of total Revenue and Capital expenditure of ₹1,49,716.86 crore was classified under Minor Head 800-Other Expenditure under 44 Major Heads.

Instances where a substantial portion (10 per cent or more) of receipts and expenditure were classified under Minor Head 800-Other Receipts and Other Expenditure are listed in **Annexure B** and **Annexure C**, respectively.

**(ii) Abstract Contingent (AC) bills:**

Drawing and Disbursing Officers are authorised to draw sums of money in advance for emergent purposes by preparing Abstract Contingent (AC) bills by debiting Service heads. Detailed Contingent (DC) bills are required to be presented along with supporting documents within 90 days of preparation of the AC bills. Delayed submission or prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Details of AC bills drawn as on 31 March 2020 and pending DC bills as on 30 June 2020 are given below:

| Year          | AC Bills Drawn |                     | Clearances   |                     | Pending DC Bills |                     |
|---------------|----------------|---------------------|--------------|---------------------|------------------|---------------------|
|               | No. of Items   | Amount (₹ in crore) | No. of Items | Amount (₹ in crore) | No. of Items     | Amount (₹ in crore) |
| Up to 2017-18 | 1,15,392       | 6,114.67            | 1,14,960     | 5,933.9             | 432              | 180.77              |
| 2018-19       | 2,592          | 1,186.37            | 1,683        | 289.14              | 909              | 897.23              |
| 2019-20       | 917            | 237.76              | 408          | 52.49               | 509              | 185.27              |
| Total         | 1,18,901       | 7,538.80            | 1,17,051     | 6,275.53            | 1,850            | 1,263.27            |

During 2019-20, ₹237.76crore was drawn through 917 AC bills of which 220 AC bills (23.99 per cent) amounting to ₹106.01 crore (44.59 per cent) were drawn in March 2020. Significant expenditure on AC Bills in March cannot rule out the possibility of drawal to exhaust the budget besides indicating inadequate budgetary control. List of major defaulting departments are listed below:

### AC Bills –List of Major Defaulting Departments

| Outstanding AC bills for the year 2019-20 |                 |                     |                                  |
|---|-----------------|---------------------|----------------------------------|
| Department Name                           | No. of Vouchers | Amount (₹ in crore) | Percent to the total outstanding |
| Revenue, Registration and Relief          | 148             | 662.84              | 52.47                            |
| General Administration and Elections      | 854             | 204.76              | 16.21                            |
| Rural Development                         | 153             | 90.00               | 7.12                             |

#### (iii) Personal Deposit (PD) Accounts:

Government of Andhra Pradesh issued a G.O.M. 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 GO, Personal Deposits are virtual bank accounts that were conceptualized by the Government to facilitate smooth operations at the field level for scheme implementation. Funds were given under the PD Accounts for specific purposes 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. Unspent balances in the PD accounts, if any, at the end of the financial year should be lapsed by minus debit to the relevant service head and the PD accounts. All deposits lying unclaimed for more than three complete financial years shall be credited to the Government at the close of March each year in terms of the provisions of Andhra Pradesh Financial Code.

Status of PD Accounts during the period 01 April 2019 to 31 March 2020 as confirmed by the Director of Treasuries and Accounts is detailed below:

| (₹ in crore)                            |        |                              |   |                              |           |                                     |           |
|---|--------|------------------------------|---|------------------------------|-----------|-------------------------------------|-----------|
| Opening Balance as on 01 April 2019 (*) |        | Additions during 2019-20     |   | Withdrawals during 2019-20   |           | Closing Balance as on 31 March 2020 |           |
| Number                                  | Amount | Number of PD accounts opened | Deposits made in PD accounts including new accounts | Number Of PD accounts closed | Amount    | Number                              | Amount    |
| 297                                     | 425.07 | 1441                         | 93,122.02   | 247                          | 68,070.71 | 1491                                | 25,476.38 |

(\*) Note: Opening Balance of 2019-20 differs from Closing Balance of 2018-19 due to clarification from the State Government that, the accounts under the Head of Account 8443-106 only shall constitute PD Account and all other deposit accounts have been omitted in the above table.

The figures mentioned here differ from the figures appearing under MH 8443-106 in Statement 21 of the Finance accounts as PD Accounts are opened without the authorization of the Accountant General in terms of the GO No. 99 mentioned, in clear violation of the provisions of the Andhra Pradesh Financial Code. AG does not maintain PD administrator wise broadsheets and transactions to PD Accounts including addition and closure/deletion of PD accounts are not ascertainable.

**(iv) Reconciliation of Receipts and Expenditure:**

Accountant General (A&E) receives compiled accounts from the Treasuries and PAOs. Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. Accuracy of the accounts maintained by the CCOs is an important requirement for effective budgetary control. The Financial Rules stipulate that CCOs should reconcile the receipts and expenditure recorded in their books every month with that recorded by the AG.

On the expenditure side, out of 180 CCOs, 113 CCOs have reconciled an amount of ₹1,21,285.97 crore (78.21 per cent of total expenditure of ₹1,55,075.81 crore) whereas on the receipt side, there has been no reconciliation of the total receipts of ₹1,15,389.25 crore. The State Government had stated that due to non-linkage of CCO-HoA for receipt classification, reconciliation of receipts could not be done. However, necessary action was stated to have initiated for the accounting year 2020-21. The figures are exclusive of the Public Debt which is handled by the Accountant General. There is no assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.

**(v) Cash Balance:**

The Cash balance as on 31 March 2020 as per AG's records was ₹48.76 crore (Debit) and that reported by the RBI was ₹26.20 crore (Credit). There was a net difference of ₹22.56 crore (Debit), mainly due to wrong reporting by the Agency Banks and was under reconciliation.

The difference of Cash Balance as on date is ₹22,55,44,299.36 (Dr). Necessary efforts are being made to clear the differences. The Year-Wise analysis of the Cash Balance difference as on 31 March, 2020 is as follows:

(in Rupees)

| Year                | No of items | Debit           | No of items | Credit          | Net amount          |
|---------------------|-------------|-----------------|-------------|-----------------|---------------------|
| As on 31 March 2020 | 66          | 48,76,14,706.26 | 54          | 26,20,70,406.90 | 22,55,44,299.36 Dr. |

After the closing of July 2020 accounts, the net difference to be reconciled is ₹2.08 crore (Debit).



### **(3) Other items:**

#### **(i) Goods and Service Tax (GST):**

During the year 2019-20, GST collection of the State was ₹20,227.04 crore as compared to ₹20,611.22 crore in 2018-19, registering a decrease of ₹384.18 crore (1.86 per cent). The GST collection included advance apportionment from IGST amounting to ₹(-)162.16 crore. In addition, the State received ₹8,014.29 crore as transfer of its share of net proceeds under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. The compensation received on account of loss of revenue arising out of implementation of GST during 2019-20 was ₹1,840.76 crore.

#### **(ii) Liabilities towards Pensionary Benefits**

During the period from 01 April 2019 to 31 March 2020, ₹16,413.51 crore (11.94 per cent of total revenue expenditure) was incurred on “Pension and Other Retirement Benefits” to State Government employees recruited before 01 September 2004.

#### **National Pension System**

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 has to contribute 10 per cent of his/her monthly pay and dearness allowance and the State Government has to make a matching contribution. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

Accountant General does not maintain the accounts of individual employee’s contribution and, therefore, the correctness of recovery from the employee’s salary bills cannot be verified. During 2019-20, the Government transferred ₹1,694.11 crore to NSDL, leaving a balance of ₹721.50 crore as on 31 March 2020 on which the State Government is liable to pay interest, which was not done.

(₹ in crore)

| <b>Opening Balance as on 01 April 2019<br/>(A)</b> | <b>Employees’ contribution<br/>(B)</b> | <b>Government Contribution<br/>(C)</b> | <b>Transfer to NSDL<br/>(D)</b> | <b>Closing Balance as on 31-03-2020<br/>(A+B+C-D)</b> |
|--|--|--|---------------------------------|---|
| 663.63   | 782.05                                 | 969.93                                 | 1694.11                         | 721.50  |

The Government contribution was more than the Employees’ contribution for the year 2019-20 by ₹187.88 crore which was towards the shortfall of the previous years. The Government contribution against MH 2071 is ₹971.66 crore. The difference of ₹1.73 crore towards Government contribution was due to misclassifications. Further the receipts shown against the Public Account are inflated by ₹241.09 crore as the same were transferred to the Government

contribution portion as payment instead of minus credit. The disbursements are also therefore inflated to the same extent as also the amount transferred to NSDL. The closing balance is correct as the receipts and disbursements to the Public Account are inflated to the same extent due to the accounting error.

Consequent on bifurcation of the erstwhile state of Andhra Pradesh in 2014, there was an un-apportioned balance under NPS. After apportionments in the past years, the un-apportioned balance at the end of 2019-20 was ₹365.43 crore. There was no apportionment during 2019-20.

### **(iii) Expenditure on Ecology and Environment under Major Head 3435:**

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” and “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. Normally the expenditure relating to environment protection is booked under the Major Head 3435 Ecology and Environment. During the year, the Government of Andhra Pradesh incurred ₹1.15 crore against the budget allocation of ₹2.91 crore. The expenditure was 0.0002 per cent of the total expenditure incurred during each of the years 2017-18, 2018-19 and 2019-20. The object head level has been compiled based on vouchers/ information received from the State Government and is shown in **Annexure D**.

### **(iv) Apportionment of Balances on Re-organisation of States:**

The Andhra Pradesh Re-Organisation 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.

Apportionment of balances carried out up to 2019-20 is as follows:

|                                      |  |                    |                       |                |           | (₹ in crore)                               |
|--------------------------------------|--|--------------------|-----------------------|----------------|-----------|--|
| Sector                               | Total Un-apportioned amount as on 02 June 2014 | Amount apportioned | Year of apportionment | Andhra Pradesh | Telangana | Balance Un-apportioned as on 31 March 2020 |
| E- Public Debt                       | 1,66,522.32                                    | 1,66,603.41        | 2014-15               | 97,123.93      | 69,479.48 | (-)81.09                                   |
| I-Small Saving, Provident Fund, etc. | 14,077.84                                      | 9,994.32           | 2016-17               | 5,598.79       | 4,395.53  | Nil  |
|                                      |  | 4,083.52           | 2017-18               | 2,381.51       | 1,702.01  |  |

| Sector                     | Total Un-apportioned amount as on 02 June 2014 | Amount apportioned | Year of apportionment | Andhra Pradesh | Telangana     | Balance Un-apportioned as on 31 March 2020 |
|----------------------------|--|--------------------|-----------------------|----------------|---------------|--|
| J- Reserve Funds           | 2,459.06                                       | 90.70              | 2014-15               | 52.90          | 37.80         | Nil  |
|                            |  | 2,368.36           | 2017-18               | 1,397.36       | 971.00        |  |
| K- Deposits & Advances     | 17,082.77                                      | 12,608.73          | 2018-19               | 8,129.84       | 4,478.89      | 4,474.04                                   |
| L-Suspense & Miscellaneous | 6,234.24 (DR)                                  | 6,093.30 (DR)      | 2014-15               | 3,553.62 (DR)  | 2,539.68 (DR) | 238.00 (DR)                                |
|                            |  | 117.60 (CR)        | 2017-18               | 63.77 (CR)     | 53.83         |  |
|                            |  | 20.55 (DR)         | 2018-19               | 10.59 (DR)     | 9.96 (DR)     |  |
| M-Remittances              | 339.47(DR)                                     | 29.24 (DR)         | 2017-18               | 26.92 (DR)     | 2.32 (DR)     | 310.23 (DR)                                |

Details of un-apportioned items are given in Appendix-XIII of Vol.II of the Finance Accounts for the year 2019-20.

**(v) Guarantees:**

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 of the Finance accounts is based on information given in the state budget document (depicting the position as on 01 January 2020), and has been prepared as per the Indian Government Accounting Standards (IGAS) 1 notified by the Government of India. The total net guarantees given during the year was ₹42,231.10 crore.

The State Government has not furnished information regarding Guarantee commission for the year 2019-20.

**(vi) Loans and Advances:**

The State Government has not confirmed the figures provided in Statement 18 of the Finance Accounts as required under the Indian Government Accounting Standards (IGAS) 3. The State Government has also not furnished the figures in respect of certain loans and advances like festival advance, marriage advance, education advance, etc., for which they maintain detailed accounts. The State Government has not furnished confirmation of balances along with the list of individual loanees, in respect of loans for which AG maintains detailed accounts.

**(vii) Investments**

Statement No. 8 of the Finance Accounts shows comparative summary of investments in the share capital of Statutory Corporations, Rural Banks, Government Companies, Joint Stock

Companies and Co-operative Institutions and Local Bodies during and at the end of the year. Entity wise investment details are given in Statement No. 19 of the Finance Accounts. 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.

Investments made during 2019-20 in the successor State of Andhra Pradesh was ₹0.10 crore and a dividend of ₹4.46 crore was received on total investments including the un-apportioned investments during the year. These figures, however, require reconciliation with the entities where investments were made. Neither the State Government nor the individual entities have reconciled and confirmed the investments. In the absence of such reconciliation, the correctness of these investments cannot be ensured.

**(viii) Building and other Construction Workers Welfare Cess:**

The Government of India (GoI) enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 aimed at providing safety, health and welfare measures for the benefit of building and other construction workers. GoI also 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 GoI also framed the relevant Rules under the above Acts. 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 Andhra Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 1999 have been framed under the Act and AP Building & Other Construction Workers Welfare Board constituted. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

As per the figures furnished by Andhra Pradesh Building and Other Construction Workers Welfare Board, ₹415.15 crore was utilized towards welfare expenditure and ₹3.71 crore towards administrative expenditure during 2019-20, leaving a balance of ₹614.30 crore as on 31 March 2020.

Since the Board is an autonomous Body, total cess details are not depicted in Government Accounts. However, Labour Cess collected from the bills of Government Works executed by the Irrigation and Public Works departments is remitted by respective Pay and Accounts Officers (Works) to the Public Deposit Head of Account of the Labour Board.

The Labour Cess was depicted under two heads of account, viz., 8342-00-120-00-09-000 (Deposits of Andhra Pradesh Building & Other Construction Workers Welfare Board) and 8443-00-800-00-03-000 (Miscellaneous Deposits) during 2018-19. The State Government has clarified that the balances under the latter head of account do not relate to Labour Cess. A new head of account, viz., 8443-00-116-01-09-001 (Deposits of Building and other Construction

Workers Welfare Board) is opened to account for the deposits collected towards Labour Cess during 2019-20.

As per the figures in the Government accounts, the Cess collected during the year 2019-20 under two different heads of accounts and the balances to the end of 31 March 2020 is tabled below:

(₹ in crore)

| Sl.No.       | Head of Account       | Opening Balance | Receipts | Payments | Closing Balance |
|--------------|-----------------------|-----------------|----------|----------|-----------------|
| 1.           | 8342-00-120-00-09-000 | 237.10          | 51.62    | 0.00     | 288.72          |
| 2.           | 8443-00-116-01-09-001 | 0.00            | 10.87    | 0.00     | 10.87           |
| <b>Total</b> |                       |                 |          |          | <b>299.59</b>   |

As per Labour and Employment Department's G.O.Ms.No.112, dated 15 December 2009, the cess collected shall be transferred to the Board within 30 days of its collection. State Government did not transfer any amount to the Board during the year. The un-transferred balance of ₹299.59 crore represents the liability of the State Government.

**(ix) Reserve Funds and Deposits:**

Details of Reserve Funds and the investments from earmarked funds are available in Statements 21 and 22 of the Finance Accounts respectively. Out of the gross accumulated balance of ₹13,001.77 crore to the end of 31 March 2020 lying in these Funds, the State Government had invested ₹9,073.71 crore in GoI securities as determined by the RBI from time to time in consultation with the State Government. Reserve Funds under categories 'Interest bearing' and 'Non-interest bearing' are detailed below:

**Reserve Funds bearing Interest:**

**(a) State Disaster Response Fund (SDRF):**

The State Government constituted the State Disaster Response Fund (SDRF) in 2010-11 to replace the erstwhile Calamity Relief Fund. In terms of the recommendations of the Fourteenth Finance Commission, the Central and State Governments are required to contribute to SDRF in the proportion of 75:25 respectively. The State received ₹570.91 crore from the Central Government towards NDRF.

The SDRF receipts for the State of Andhra Pradesh during 2018-19 were ₹509.00 crore. The Central Government contributed ₹458.10 crore and the State Government ₹50.90 crore at 90:10 ratio instead of 75:25 ratio respectively during 2018-19. However, the ratio of the contributions has been rectified to 75:25 and the difference in contributions was adjusted during the year 2019-20. Thus, there was an excess Central share of ₹76.35 crore and short State share to the same extent during 2018-19 which was adjusted by a proportionate change in contributions during 2019-20.

The SDRF for the State of Andhra Pradesh during 2019-20 was ₹534.00 crore. The Government of India released a net amount of ₹324.15 crore duly adjusting the excess contribution of ₹76.35 crore out of the total Central share of ₹400.50 crore. The State Government contributed ₹209.85 crore as its own share including the additional short contribution of ₹76.35 crore.

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

| (₹ in crore)                    |                        |             |                     |                                |                             |                     |                                 |
|---------------------------------|------------------------|-------------|---------------------|--------------------------------|-----------------------------|---------------------|---------------------------------|
| Opening balance (01 April 2019) | 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 during the year |
| 542.77                          | 324.15                 | 209.85      | 570.91              | 1,647.68                       | 1,553.10                    | 94.58               | Nil                             |

The entire expenditure of ₹1,553.10 crore incurred on natural calamities was set off (MH 2245-01 and 2245-02) against the Fund balance of ₹1,647.68 crore. The balance lying under the Fund as at the end of 31 March 2020 was ₹94.58 crore. The State Government had neither invested the amount nor paid any interest on the un-invested balance as required under the guidelines of the Fund.

#### **(b) State Compensatory Afforestation Fund:**

The Compensatory Afforestation Fund Act, 2016 and Compensatory Afforestation Fund Rules, 2018 provides for the establishment of a State level authority called "State Compensatory Afforestation Fund Management and Planning Authority" under the Public Account of each state. The Authority will administer the amount received and utilise the monies for undertaking compensatory afforestation activities.

##### **(i) Accounting Arrangements:**

The monies received from the user agencies towards compensatory afforestation activities shall be credited in "State Compensatory Afforestation Deposits" under interest bearing section in Public Account at Minor head level 103 below Major Head 8336-Civil Deposits. 90 per cent of the monies collected shall be transferred to the "State Compensatory Afforestation Fund (SCAF)" under Major Head 8121-129 and the balance 10 per cent shall be credited into the National Fund i.e National Compensatory Afforestation Deposits under MH 8336-102. The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' and 'State Compensatory Afforestation Fund' will be as per the rate declared by the Central Government on a year to year basis. The expenditure on various activities as envisaged in the Act shall be met from the Major Head 2406.

##### **(ii) Status of the State Compensatory Afforestation Fund:**

The Government of Andhra Pradesh established State Compensatory Afforestation Fund under Major Head 8121-General and other Reserve Funds under Public Account of Andhra Pradesh in terms of Compensatory Afforestation Act, 2016. The Government of India transferred an amount of ₹1,734.81 crore from National Ad-hoc Compensatory Afforestation Fund Management and Planning Authority (CAMPA) to the State Compensatory Afforestation Fund, and the same was adjusted in the accounts of 2019-20. During the year 2019-20, the State Government has not received any deposits for credit to the CAMPA fund and hence no amount

has been transferred to the National Fund either. The State Government has not credited any interest on the outstanding balance of ₹1,734.81 crore as of 31 March 2020.

**Reserve Funds not bearing Interest:**

**(c) Consolidated Sinking Fund (CSF):**

On the recommendations of the Twelfth Finance Commission, the State Government revised the guidelines pertaining to the existing Sinking Fund (created in 1999-2000 for the amortization of open market loans) with effect from January 2010. Under these revised guidelines, the State Government may make annual contributions to the Fund at a minimum of 0.5 per cent of the liabilities outstanding at the end of the previous financial year.

In terms of guidelines of RBI, which administers the Fund, outstanding liabilities are defined as Internal Debt and Public Account liabilities of the State Government. The State Government's contribution to the Fund has been persistently short since 2014-15. The details of transactions to the Fund are depicted in Statements 21 and 22 of the Finance Accounts and the overall position is given below:

(₹ in crore)

| Opening Balance (01 April 2019) | 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 (31 March 2020) |          |
|---------------------------------|--|------------------------|--------------------------|---------------------------|--|---------------------------------|----------|
|                                 | Required contribution (0.5 % of Total Liabilities as on 31 March 2019) | Actuals during 2019-20 |                          |                           |  |                                 |          |
|                                 |  | Contribution           |                          |                           |  |                                 | Interest |
| 7,669.65                        | 1,265.44   | Nil                    | 667.78                   | 20.65                     | 8,316.78                               | 8,260.16                        | 56.62    |

**(d) Guarantee Redemption Fund:**

The State Government set up a Guarantee Redemption Fund (GRF) in 2002-03, that is administered by the RBI. The latest amendment to the Fund issued by the State Government was on 17 April 2018, effective from the year 2017-18, and based on the advice of the RBI. It, inter alia, 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.

However, the Government did not make any contribution in 2019-20. The details are as under:

(₹ in crore)

| Opening balance (01 April 2019) | 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 (31 March 2020) |          |
|---------------------------------|---|------------------------|--------------------------|---------------------------|--|---------------------------------|----------|
|                                 | Required contribution (0.5 % of Total outstanding Guarantees as on 31 March 2019) | Actuals during 2019-20 |                          |                           |  |                                 |          |
|                                 |   | Contribution           |                          |                           |  |                                 | Interest |
| 741.77                          | 247.21  | Nil                    | 68.63                    | 2.11                      | 808.29                                 | 808.29                          | Nil      |

The RBI invested entire Fund in Government Securities. Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

**(e) AP Rural Development Fund:**

As per Section 8 of AP Rural Development Act, 1996, the State Government had set up the Rural Development Fund in 2008-09. 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, as per Section 7 of AP Rural Development Act, 1996.

The opening balance in the fund was ₹1,970.03 crore as on 1 April 2019. The department collected total RD cess of ₹0.08 crore in 2018-19 and same was transferred to the Fund during the year 2019-20. The expenditure out of the Fund was ₹45.78 crore. The balance in the Fund as on 31 March 2020 was ₹1,924.33 crore.

**(f) Inoperative Reserve Funds:**

There were 11 inoperative Reserve Funds with a balance of ₹25.64 crore as on 31 March 2020 as detailed in Annexure E. These Reserve Funds were operated between 2002-03 and 2013-14. The State Government did not close any Reserve Fund during the year.



**(x) Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on details furnished by the State Treasuries/ Works and Forest Divisions/ PAOs, etc. Details of significant outstanding Suspense and Remittance Balances are given in Annexure F.

**(xi) Summary of Balances:**

Ledger and Broadsheet figures depicted in Appendix VII of the Finance Accounts (Volume II) are based on the compiled accounts and supporting vouchers rendered by the Accounts Rendering Units (Treasuries, PAOs etc.,) to the AG (A&E). Though differences between the Ledger and Broadsheet do not have any impact on Cash Balance of the State Government, the completeness of accounts is impacted to the extent these two figures vary.

**(xii) Contingency Fund:**

The Government of Andhra Pradesh had set up a Contingency Fund under Article 267(2) of the Constitution of India with a corpus of ₹50.00 crore. Advances from this Fund are made for purposes of meeting unforeseen expenditure, which are later recouped to the Fund to the full extent as soon as the State Legislature authorizes the expenditure out of the Fund.

During 2019-2020, 16 advances amounting to ₹4,27crore were drawn from the Contingency Fund by the State Government and the entire amount was recouped to the Fund during the year.

**(xiii) Centrally Assisted State Plan Schemes excluding Block Grants:**

From 01 April 2014 onwards, GOI released central assistance for CSSs/ACA directly to the State Government instead of implementing agencies. These releases are now classified as 'Central Assistance to the State Plan'.

In the Twelfth Five Year Plan, a major new initiative was taken by the Central Government to merge the 147 Centrally Sponsored Schemes (CSS) and bring it down to 66 across various sectors for effective implementation and monitoring. For better utilisation of funds under CSS, the panel of ministers had approved transferring of funds from the central government to the state consolidated funds and not directly to the implementing agencies. Accordingly, the Government of Andhra Pradesh has modified their budget depiction and the Central assistance for CSSs/ACA has been merged with the respective State Plan Schemes under 66 umbrella schemes of the Government of India.

The State Government is entrusted with the execution of the Centrally Assisted State Plan Schemes in the State, for which they received grants of ₹21,875.95 crore from the Government of India as detailed under:

| Sl. No | Source   | Amount (₹ in crore) |
|--------|--|---------------------|
| 1      | PFMS Portal Grants transferred through RBI   | 20,095.09           |
| 2      | Grants received and remitted by way of challans directly by Polavaram Project Authority of Andhra Pradesh.             | 1,780.00            |
| 3      | Grants received and remitted by way of challans directly by State National Service Scheme officer, Govt. of AP.        | 0.43                |
| 4      | Grants received and remitted by way of challans directly by Enforcement machinery under Handloom Reservation Act 1985. | 0.43                |
| Total  |  | 21,875.95           |

The grants have been booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from Central Government (refer Annexure to Statement No.15).

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

In spite of Government of India decision to release all assistance to CSS/ACA to the State Government instead of transferring funds directly to State Implementing Agencies/Non-Government Organisation (NGOs) for implementation of various schemes/programmes, it was seen from the PFMS portal, that the Government of India released ₹8,615.04 crore to the implementing agencies in Andhra Pradesh during 2019-20. These details are given in Appendix –VI of the Finance Accounts.

**(xv) Write 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.

**(xvi) 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, but they did not do so.

**(xvii) Ways and Means Advances from RBI availed by the Government of Andhra Pradesh during 2019-20:**

The Government of Andhra Pradesh availed Ways and Means Advances amounting to ₹60,371.10 crore from the RBI, during 2019-20. They repaid the entire ways and means advance during 2019-20 and the unpaid balance of ₹369.73 crore drawn during 2018-19. The interest paid on the Ways and Means Advances during 2019-20 was ₹66.17 crore.

**(xviii) Procedure adopted by RBI for accounting of Open Market Borrowings:**

On redemption of the Government Securities, RBI Mumbai is initially debiting Andhra Pradesh Government with the Telangana State share of the redeemed loan also in addition to the Andhra Pradesh state share of repayments. Simultaneously a reverse entry is made by RBI Mumbai, wherein, the Telangana state share of the redeemed loan is advised to Telangana state and Andhra Pradesh state as Debit and Credit respectively. This procedure is giving rise to inflated figures in both receipts and payments sides for Andhra Pradesh state and has no impact on the closing balances.

RBI has stated that this position would continue till the last of the outstanding loans of the erstwhile undivided Andhra Pradesh is cleared or repaid in 2024-25.

**(xix) Impact of incorrect/inadequate booking on Revenue Deficit/Fiscal Deficit:**

Impact on revenue surplus of the State Government consequent to the incorrect /inadequate booking (details given in preceding paragraphs) is given below: -

(₹ in crore)

| Paragraph No.             | Item   | Understatement of Revenue | Understatement of Fiscal |
|---------------------------|--|---------------------------|--------------------------|
| 1(v)                      | GIA and minor works booked under Capital Section | 1,007.75                  | ...                      |
| <b>Total (Net) impact</b> |  | <b>1,007.75</b>           | <b>...</b>               |

**(xx) Disclosures under the Andhra Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, 2005:**

(a) As per the Andhra Pradesh Fiscal Responsibility and Budget Management Rules, 2006, the State Government shall, at the time of presenting the Budget, make various disclosures. The budget of 2019-20 did not make the following disclosures: Weighted Average Interest Rate on State Government Liabilities, Statement of Assets, Demand of Tax Revenue Raised but not Realized and Statement of Outstanding Miscellaneous Liabilities.

Targets fixed by the State Government in Andhra Pradesh FRBM Act, 2005 and the rules framed there under, and achievements as per the accounts of 2019-20 are given below:

| <b>Sl. No</b> | <b>Fiscal indicators- Rolling Targets for 2019-20</b>   | <b>Achievements in 2019-20</b>   |
|---------------|---|--|
| 1             | Revenue Deficit/Surplus: To become Revenue Surplus  | Revenue Deficit: ₹26,440.76 crore which is 23.81 per cent of Total Revenue Receipts (TRR) of ₹1,11,034.02 crore and 2.72 per cent of GSDP. |
| 2             | Fiscal Deficit as a percentage of GSDP: 3 per cent  | Fiscal Deficit: ₹39,686.56 crore which is 4.08 per cent of GSDP  |
| 3             | Total Outstanding Debt as percentage of GSDP: 25.22 per cent as given in Statement of Fiscal Policy presented to the Andhra Pradesh State Legislature in June 2019. | Outstanding Debt: ₹3,01,802.38 crore (31.02 per cent of GSDP)  |

\*GSDP figure of ₹9,72,782 crore was adopted as provided in the Andhra Pradesh Socio-Economic survey.

(b) In view of the pandemic, the State Government presented the supplementary Demand for Grants to the State Legislature on 17 June 2020 as against the normal practice of before 31 March 2020, for the expenditure incurred within the financial year.

**Annexure –A**  
(Referred to Para 1(ii) at page 66)  
**STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS**

| Sl. No.                           | Book Adjustmen                             | Head of Account  |   | Amount(₹)                 | Remarks   |
|-----------------------------------|--|--|---|---------------------------|---|
|                                   |  | From   | To  |                           |   |
| <b>A. Periodical Adjustments-</b> |  |  |   |                           |   |
| 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           | 6,93,87,556               | 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 | 16,28,35,452<br>41,58,492 | 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      | 8342-117-04-002 Other Deposits                          | 7,28,81,98,609            | Government's contribution towards Defined Contribution Pension Scheme.            |
| 4.                                | State Disaster Response Fund               | 2245-05-101-04-001 Contributions to SDRF                   | 8121-122-01-001 Contributions to SDRF                   | 895,06,00,000             | 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                   | 10,04,88,00,000           | 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          | 3,78,94,17,719            | 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             | 34,65,16,537              | 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        | 1,52,361                  | Transfer of repair Charges-Prorata 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    | 9,74,462        | Transfer of repair Charges-Prorata 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    | 9,01,903        | Transfer of repair Charges-Prorata 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           | 74,69,32,045    | Amounts met from Hindu Charitable Funds   |
| 12. | General Provident Fund                   | 2049-03-104-04-450 Interest Payments                | 8009-01-101 State Provident Funds                   | 737,73,78,941   | Interest adjustment on General Provident Fund   |
| 13. | General Provident Fund                   | 2049-03-104-05-450 Interest Payments                | 8009-01-104-01 AIS                                  | 3,06,10,311     | 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         | 3,17,05,730     | 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 | 13,06,116       | 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       | 5,34,00,00,000  | 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       | 10,19,09,97,561 | 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         | 8229-200-09-000 Development and Welfare Funds       | 8,23,799        | Transfer to AP Rural Development Fund   |

|     |                             | Programmes                                       |   |               |   |
|-----|-----------------------------|--|---|---------------|---|
| 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    | 4,27,87,305   | 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           | 34,57,01,161  | 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                                    | 35,08,00,000  | 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 | 340,28,75,738 | Amount met from Central Road Fund           |

| <b>B.</b> | <b>Other Adjustments-</b> |   |  |              |                                    |
|-----------|---------------------------|---|--|--------------|------------------------------------|
| 1.        | Lapsed Deposits           | 8343-101-01-000 Revenue Deposits        | 0075-101-01 Miscellaneous General Services | 14,51,53,156 | Lapsing of Revenue Deposits        |
| 2.        | Lapsed Deposits           | 8343-103-01-000 Security Deposits       | 0075-101-01 Miscellaneous General Services | 16,81,406    | Lapsing of Security Deposits       |
| 3.        | Lapsed Deposits           | 8343-105-01-000 Criminal Court Deposits | 0075-101-01 Miscellaneous General Services | 66,50,847    | Lapsing of Criminal Court Deposits |
| 4.        | Lapsed Deposits           | 8343-109-01-000 Forest Deposits         | 0075-101-01 Miscellaneous General Services | 19,622       | Lapsing of Forest Deposits         |
| 5.        | Lapsed Deposits           | 8343-111-02-000 AP Cinema Deposits      | 0075-101-01 Miscellaneous General Services | 45,000       | Lapsing of AP Cinema Deposits      |
| 6.        | Lapsed Deposits           | 8443-116-01-000 Labour Act Deposits     | 0075-101-01 Miscellaneous General Services | 44,66,693    | Lapsing of Labour Act Deposits     |
| 7.        | Lapsed Deposits           | 8443-117-01-000 Work Done Deposits      | 0075-101-01 Miscellaneous General Services | 88,099       | Lapsing of Work Done Deposits      |
| 8.        | Lapsed Deposits           | 8443-121-01-000 Election Deposits       | 0075-101-01 Miscellaneous General Services | 2,70,400     | Lapsing of Election Deposits       |
| 9.        | Lapsed Deposits           | 8443-800-03-000 Election Deposits       | 0075-101-01 Miscellaneous General Services | 26,890       | Lapsing of Election Deposits       |

Note: - 'Dr' item of Transfer entries are given under "From" column and 'Cr' items under 'To' column.



**Annexure -B**  
(Referred to Para 2(i) at page 67)

**Statement of Receipts showing Major Head wise Receipts under MH800 for the year 2019-20**

| <b>Major Head</b> | <b>Major Head Description</b>      | <b>Receipts under Major Head<br/>(₹ in lakh)</b> | <b>Receipts under Minor Head 800<br/>(₹ in lakh)</b> | <b>Percentage of Total Receipts</b> |
|-------------------|------------------------------------|--|--|-------------------------------------|
| 0211              | Family Welfare                     | 4.19   | 4.19   | 100.00                              |
| 0217              | Urban Development                  | 71.24  | 71.24  | 100.00                              |
| 0235              | Social Security and Welfare        | 118.65   | 118.65   | 100.00                              |
| 0506              | Land Reforms                       | 50.73  | 50.73  | 100.00                              |
| 1051              | Ports and Light Houses             | 9959.96  | 9959.96  | 100.00                              |
| 1452              | Tourism                            | 0.91   | 0.91   | 100.00                              |
| 1456              | Civil Supplies                     | 335.28   | 335.28   | 100.00                              |
| 1054              | Roads and Bridges                  | 5004.12  | 4983.25  | 99.58                               |
| 0056              | Jails                              | 10.79  | 10.68  | 99.02                               |
| 0515              | Other Rural Development Programmes | 235.05   | 227.91   | 96.96                               |
| 0059              | Public Works                       | 1085.86  | 1037.50  | 95.55                               |
| 0215              | Water Supply and Sanitation        | 1355.32  | 1256.98  | 92.74                               |
| 0425              | Co-operation                       | 916.35   | 829.11   | 90.48                               |
| 0702              | Minor Irrigation                   | 66.33  | 59.43  | 89.58                               |
| 0075              | Miscellaneous General Services     | 16671.37   | 14540.58   | 87.22                               |
| 0701              | Medium Irrigation                  | 722.72   | 562.91   | 77.89                               |
| 0700              | Major Irrigation                   | 12238.81   | 9171.51  | 74.94                               |
| 0401              | Crop Husbandry                     | 326.74   | 230.03   | 70.40                               |
| 0406              | Forestry and Wildlife              | 3647.71  | 2404.41  | 65.92                               |
| 0070              | Other Administrative Services      | 23701.53   | 14812.66   | 62.50                               |
| 0405              | Fisheries                          | 316.09   | 186.74   | 59.08                               |
| 0801              | Power                              | 847.02   | 454.76   | 53.69                               |
| 0029              | Land Revenue                       | 2130.78  | 870.74   | 40.86                               |
| 0220              | Information and Publicity          | 5.94   | 2.40   | 40.44                               |
| 0403              | Animal Husbandry                   | 32.20  | 10.63  | 33.02                               |
| 0058              | Stationery and Printing            | 21.24  | 3.13   | 14.75                               |
| 0049              | Interest Receipts                  | 3628.70  | 530.95   | 14.63                               |

**Annexure –C**  
(Referred to Para 2(i) at page 67)  
**Statement of Expenditure showing Major Head wise Expenditure under  
MH 800 For the year 2019-20**

| (₹ in lakh)       |  |                                     |   |  |
|-------------------|--|-------------------------------------|---|--|
| <b>Major Head</b> | <b>Major Head Description</b>  | <b>Expenditure under Major Head</b> | <b>Expenditure under Minor Head 800</b> | <b>Percentage of Total Expenditure</b> |
| 2875              | Other Industries   | 14574.34                            | 36699.88                                | 251.81                                 |
| 4875              | Capital Outlay on Other Industries   | 44149.27                            | 44252.54                                | 100.23                                 |
| 5053              | Capital Outlay on Civil Aviation   | 2624.42                             | 2624.55                                 | 100.01                                 |
| 5452              | Capital Outlay on Tourism  | 624.80                              | 624.80                                  | 100.00                                 |
| 2711              | Flood Control and Drainage   | 4.90                                | 4.90                                    | 100.00                                 |
| 2250              | Other Social Services  | 31920.59                            | 31912.46                                | 99.97                                  |
| 4070              | Capital Outlay on Other Administrative Services  | 341432.33                           | 337882.87                               | 98.96                                  |
| 2852              | Industries   | 5293.01                             | 5219.82                                 | 98.62                                  |
| 2401              | Crop Husbandry   | 102147.11                           | 100585.66                               | 98.47                                  |
| 2801              | Power  | 684024.56                           | 589520.53                               | 86.18                                  |
| 2702              | Minor Irrigation   | 9048.19                             | 5501.47                                 | 60.80                                  |
| 3454              | Census, Surveys and Statistics   | 9669.23                             | 3844.07                                 | 39.76                                  |
| 2013              | Council of Ministers   | 2983.22                             | 1000.82                                 | 33.55                                  |
| 2700              | Major Irrigation   | 49826.14                            | 13662.37                                | 27.42                                  |
| 4225              | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 16265.31                            | 4317.60                                 | 26.54                                  |
| 2415              | Agricultural Research and Education  | 57183.77                            | 12004.97                                | 20.99                                  |
| 2236              | Nutrition  | 141656.85                           | 24997.50                                | 17.65                                  |
| 2012              | President, Vice-President/Governor, Administrator of Union Territories                                 | 1156.12                             | 161.94                                  | 14.01                                  |

**ANNEXURE- D**  
(Refer to para 3 (iii) at page72)

| Expenditure under MH-3435- Ecology and Environment (₹ in crore) |                |            |          |               |             |  |                                   |             |                                   |             |                                   |             |
|---|----------------|------------|----------|---------------|-------------|--|-----------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|
| Major Head  | Sub Major Head | Minor Head | Sub Head | Detailed Head | Object Head |  | 2017-18                           |             | 2018-19                           |             | 2019-20                           |             |
|   |                |            |          |               |             |  | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure |
| 3435  | 03             | 101        | 01       | 130           | 135         | Office Expenses - Consumables/ Stationery    | 0.00                              | 0.00        | 0.00                              | 0.00        | 0.01                              | 0.00        |
| 3435  | 03             | 101        | 01       | 140           | 000         | Rents, Rates and Taxes                       | 0.00                              | 0.00        | 0.01                              | 0.00        | 0.00                              | 0.00        |
| 3435  | 03             | 101        | 01       | 140           | 141         | Rents, Rates and Taxes                       | 0.00                              | 0.00        | 0.00                              | 0.00        | 0.01                              | 0.01        |
| 3435  | 03             | 101        | 01       | 170           | 171         | Training/Course Fees                         | 0.00                              | 0.00        | 0.00                              | 0.00        | 0.02                              | 0.00        |
| 3435  | 03             | 101        | 01       | 200           | 000         | Other Administrative Expenses                | 0.00                              | 0.00        | 0.09                              | 0.04        | 0.00                              | 0.00        |
| 3435  | 03             | 101        | 01       | 200           | 202         | Functions & Events                           | 0.00                              | 0.00        | 0.00                              | 0.00        | 0.05                              | 0.00        |
| 3435  | 03             | 101        | 01       | 200           | 000         | Other Administrative Expenses                | 0.09                              | 0.09        | 0.00                              | 0.00        | 0.00                              | 0.00        |
| 3435  | 03             | 101        | 01       | 260           | 000         | Advertisements, Sales and Publicity Expenses | 0.00                              | 0.00        | 0.10                              | 0.07        | 0.00                              | 0.03        |
| 3435  | 03             | 101        | 01       | 260           | 261         | Advertisements - Print Media                 | 0.00                              | 0.00        | 0.00                              | 0.00        | 0.02                              | 0.00        |

|      |    |     |    |     |     |   |      |      |      |      |      |      |
|------|----|-----|----|-----|-----|---|------|------|------|------|------|------|
| 3435 | 03 | 101 | 01 | 260 | 000 | Advertisements,<br>Sales and<br>Publicity<br>Expenses | 0.10 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3435 | 03 | 101 | 01 | 260 | 263 | Outdoor<br>Advertisements                             | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 | 0.00 |
| 3435 | 03 | 101 | 01 | 300 | 000 | Other<br>Contractual<br>Services                      | 0.00 | 0.00 | 0.20 | 0.17 | 0.00 | 0.03 |
| 3435 | 03 | 101 | 01 | 300 | 000 | Other<br>Contractual<br>Services                      | 0.20 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3435 | 03 | 101 | 01 | 300 | 302 | Outsourcing<br>Employees                              | 0.00 | 0.00 | 0.00 | 0.00 | 0.18 | 0.10 |
| 3435 | 03 | 101 | 01 | 500 | 503 | Other<br>Expenditure                                  | 0.09 | 0.08 | 0.09 | 0.04 | 0.00 | 0.00 |
| 3435 | 03 | 101 | 02 | 310 | 312 | Other Grants-in-<br>Aid                               | 2.00 | 2.00 | 2.00 | 1.50 | 2.00 | 0.60 |
| 3435 | 04 | 103 | 05 | 010 | 012 | Allowances  | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3435 | 04 | 103 | 05 | 010 | 013 | Dearness<br>Allowance                                 | 0.08 | 0.07 | 0.08 | 0.08 | 0.09 | 0.06 |
| 3435 | 04 | 103 | 05 | 010 | 018 | Encashment of<br>Earned Leave                         | 0.02 | 0.01 | 0.02 | 0.01 | 0.02 | 0.02 |
| 3435 | 04 | 103 | 05 | 010 | 016 | House Rent<br>Allowance                               | 0.04 | 0.05 | 0.05 | 0.06 | 0.08 | 0.04 |
| 3435 | 04 | 103 | 05 | 010 | 015 | Interim Relief  | 0.00 | 0.00 | 0.00 | 0.00 | 0.06 | 0.04 |
| 3435 | 04 | 103 | 05 | 010 | 017 | Medical<br>Reimbursement                              | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3435 | 04 | 103 | 05 | 010 | 011 | Pay   | 0.25 | 0.24 | 0.27 | 0.27 | 0.32 | 0.22 |

**ANNEXURE-E**  
(Referto Para 3(ix)(f) at page 78)  
**In-operative Reserve Funds-2019-20**

| <b>S.No.</b> | <b>Classification</b> | <b>Description</b>  | <b>Amount<br/>(₹ )</b> | <b>Year from<br/>which lying in-<br/>operative</b> |
|--------------|-----------------------|---|------------------------|--|
| 1            | 8115-00-103-03        | Andhra Pradesh Textbook Press   | 10,39,06,355           | 2008-09  |
| 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  |
| <b>Total</b> |                       |   | <b>25,64,26,655</b>    |  |

**ANNEXURE- F**  
(Referto Para 3(x) at page 79)  
**Suspense and Remittance Balances**

(₹ in crore)

| Name of Minor Head                                       | 2017-18      |         | 2018-19     |           | 2019-20     |           |
|--|--------------|---------|-------------|-----------|-------------|-----------|
|  | DR           | CR      | DR          | CR        | DR          | CR        |
| 8658-101-Pay and Accounts Office Suspense                | 100.81       | 12.94   | 78.37       | 19.25     | 69.81       | 17.31     |
| Net  | 87.87 (DR)   |         | 59.12 (DR)  |           | 52.51 (DR)  |           |
| 8658-102-Suspense Accounts (Civil)                       | 264.03       | 309.98  | 380.87      | 282.25    | 473.19      | 317.42    |
| Net  | 45.95 (CR)   |         | 98.62 (DR)  |           | 155.77 (DR) |           |
| 8658-110-Reserve Bank Suspense (Central Accounts Office) | 295.76       | 141.83  | 252.37      | 82.73     | 356.77      | 82.73     |
| Net  | 153.93 (DR)  |         | 169.64 (DR) |           | 274.04 (DR) |           |
| 8782-102-PW Remittances                                  | 76,007.41    | 77211.8 | 76,007.41   | 75,328.35 | 76,007.41   | 75,318.64 |
| Net  | 1204.39 (CR) |         | 679.06 (DR) |           | 688.77 (DR) |           |
| 8782-103-Forest Remittances                              | 438.96       | 617.42  | 438.96      | 617.55    | 439.12      | 617.44    |
| Net  | 178.46 (CR)  |         | 178.59 (CR) |           | 178.32 (CR) |           |

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