



# **GOVERNMENT OF ANDHRA PRADESH**

## **Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in June, 2020**

*(As required under section 5 of the Andhra Pradesh  
Fiscal Responsibility and Budget Management Act, 2005)*

**BUGGANA RAJENDRANATH  
MINISTER FOR FINANCE**



<b>Form F-1</b>			
<b>MACRO ECONOMIC FRAMEWORK STATEMENT</b>			
(under Rule 3 of A.P FRBM Rules,2006)			
Economic Performance at a Glance			
<b>Trends in Select Macroeconomic and Fiscal Indicators</b>			
<b>Sl.No</b>	<b>Item</b>	<b>Absolute Value (Rs. in Crore)</b>	
		<b>2018-19</b>	<b>2019-20</b>
		<b>ACTUALS</b>	<b>R.E.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	<b>Real Sector</b>		
<b>1</b>	<b>GSDP at constant (2011-12) Prices</b>		
a)	Agriculture Sector	171625	186393
b)	Industry Sector	146334	154627
c)	Services Sector	240828	262772
	GVA at Constant (2011-12) prices	558787	603792
	GSDP at constant (2011-12) Prices	621301	672018
<b>2</b>	<b>GSDP at Current Prices</b>		
a)	Agriculture Sector	275984	320218
b)	Industry Sector	178858	191857
c)	Services Sector	329765	367747
	GVA at Current Prices	784606	879821
	GSDP at Current Prices	862957	972782
	<b>Government Finances</b>	<b>2018-19</b>	<b>2019-20</b>
<b>I</b>	<b>Opening Balance</b>	<b>-855.44</b>	<b>25.63</b>
<b>II</b>	<b>Revenue Receipts</b>	<b>114670.86</b>	<b>110871.15</b>
1	Share of Central Taxes	32710.71	28224.50
2	Tax Revenue	58107.29	57446.82
3	Non Tax Revenue	4396.13	3323.87
4	Grants-in-aid	19456.73	21875.96
<b>III</b>	<b>Capital Receipts</b>	<b>50170.18</b>	<b>63817.15</b>
5	Open Market Loans	34757.20	48826.69
6	Floating Debt(Gross)	139.28	-369.73
7	Loans form the GOI	1990.37	2030.42
8	Other Loans	1364.18	1200.01
9	Deposits Transactions etc.(Net)	11641.91	7774.53
10	Loans and Advances	277.39	4355.23
11	Other Receipts	0.00	0.00
12	Contingency Fund(Net)	-0.15	0.00
<b>IV</b>	<b>Total Receipts(II + III)</b>	<b>164841.04</b>	<b>174688.30</b>
<b>V</b>	<b>Revenue Expenditure</b>	<b>128569.45</b>	<b>137518.07</b>
13	Of which Interest Payments	15341.98	16392.92
<b>VI</b>	<b>Capital Expenditure</b>	<b>19976.34</b>	<b>12845.49</b>
<b>VII</b>	<b>Loans and Advances</b>	<b>1843.33</b>	<b>5356.28</b>
<b>VIII</b>	<b>Capital Disbursements (14 to 18)</b>	<b>13570.84</b>	<b>19037.62</b>
14	Floating Debt	0.00	0.00
15	Public Debt Repayment	10933.75	15383.16
16	Loans Form GOI	744.77	1720.51
17	Other Loans	1866.21	1931.29
18	Interstate Settlement	26.11	2.66
<b>IX</b>	<b>Total Expenditure</b>	<b>163959.96</b>	<b>174757.46</b>
<b>X</b>	<b>Overall Transactions(IV – IX)</b>	<b>881.07</b>	<b>-69.16</b>
<b>XI</b>	<b>Closing Balance(I + X)</b>	<b>25.63</b>	<b>-43.53</b>
<b>XII</b>	<b>Revenue Deficit (II-V)</b>	<b>-13898.59</b>	<b>-26646.92</b>
<b>XIII</b>	<b>Fiscal Deficit (XII-VI-VII+10)</b>	<b>-35440.87</b>	<b>-40493.46</b>
<b>XIV</b>	<b>Primary Deficit (XIII-13)</b>	<b>-20098.89</b>	<b>-24100.54</b>

## **MACRO –ECONOMIC FRAMEWORK STATEMENT**

As per the Section 5 and 6 of the Andhra Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act – 2005, preparation of the macro economic framework statement is mandatory. This statement together with the analysis of the growth is required for the State Government to present an overview on the structural changes taken place in the economy, emerging contributors of GVA and to have an assessment of state government finances and future prospects to the State Legislature.

The Advance estimates of GSDP 2019-20 have been compiled in Current and Constant (2011-12) prices.

The GSDP at Constant (2011-12) Prices for the year **2019-20 (AE)** is estimated at Rs.6,72,018 Cr. as against Rs.6,21,301 Cr. for 2018-19 (FRE) reflecting a growth of 8.16%.

The GSDP at Current Prices for the year **2019-20 (AE)** is estimated at Rs.9,72,782 Cr. as against Rs.8,62,957 Cr. for 2018-19 (FRE) reflecting a growth of 12.73%.

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH  
AS PER ADVANCE ESTIMATES 2019-20 - At Constant (2011-12) prices**

(Rs. in crores)

SECTOR		2014-15	2015-16	2016-17 (TRE)	2017-18 (SRE)	2018-19 (FRE)	2019-20 (A.E)
Agriculture	Value	112200	121518	139717	165271	171625	186393
	Growth Rate	3.55	8.31	14.98	18.29	3.84	8.60
Industry	Value	111842	123855	139316	146317	146334	154627
	Growth Rate	12.58	10.74	12.48	5.03	0.01	5.67
Services	Value	182970	205080	208694	225945	240828	262772
	Growth Rate	8.98	12.08	1.76	8.27	6.59	9.11
GVA	Value	407011	450453	487727	537533	558787	603792
	Growth Rate	8.37	10.67	8.27	10.21	3.95	8.05
GSDP	Value	444564	498607	540212	594841	621301	672018
	Growth Rate	9.20	12.16	8.34	10.11	4.45	8.16
Per Capita Income (as per NSDP)	Value	79174	88609	94115	103214	107241	115333
	Growth Rate	9.58	11.92	6.21	9.67	3.90	7.55

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH  
AS PER ADVANCE ESTIMATES 2019-20 - At Current prices**

(Rs. in crores)

SECTOR		2014-15	2015-16	2016-17 (TRE)	2017-18 (SRE)	2018-19 (FRE)	2019-20 (A.E)
Agriculture	Value	148196	173167	210863	259046	275984	320218
	Growth Rate	14.92	16.85	21.77	22.85	6.54	16.03
Industry	Value	124282	134301	150394	169189	178858	191857
	Growth Rate	15.71	8.06	11.98	12.50	5.71	7.27
Services	Value	215230	248953	263246	296991	329765	367747
	Growth Rate	13.07	15.67	5.74	12.82	11.04	11.52
GVA	Value	487709	556421	624503	725226	784606	879821
	Growth Rate	14.29	14.09	12.24	16.13	8.19	12.14
GSDP	Value	524976	604229	684416	793186	862957	972782
	Growth Rate	13.07	15.10	13.27	15.89	8.80	12.73
Per Capita Income (as per NSDP)	Value	93903	108002	120676	139680	151173	169519
	Growth Rate	13.31	15.01	11.74	15.75	8.23	12.14

The broad sector, Agriculture and Allied sector has registered highest GVA growth for 2019-20 (A.E) with 16.03 % **followed** by the Service sector with the growth of 11.52 % and Industry sector with 7.27 % **at current prices** to the State Economy.

As per the Advance estimates of 2019-20 at current prices, the Per Capita Income of Andhra Pradesh increased to Rs.1,69,519 from Rs.1,51,173 in 2018-19 registering a growth of 12.14 percent.

The Per Capita Income at constant (2011-12) prices has also increased to Rs.1,15,333 in 2019-20 (AE) from Rs. 1,07,241 in 2018-19 registering a growth rate of 7.55 per cent.

#### **Per Capita Income of A.P at Current Prices**

<b>Year</b>	<b>Per Capita Income (Rs.)</b>	<b>Growth Rate (%)</b>
2014-15	93903	13.31
2015--16	108002	15.01
2016-17 (TRE)	120676	11.74
2017-18 (SRE)	139680	15.75
2018-19 (FRE)	151173	8.23
2019-20 (A.E)	169519	12.14

## Form F-2

(See rules 4 of APFRBM Rules,2006)

### MEDIUM TERM FISCAL POLICY STATEMENT

#### A. Fiscal Indicators - Rolling Targets

(in percentages)

		Previous Year (Y-2) (Actuals) 2018-19	Current Year (Y-1) 2019-20 (Budget Estimate)	Current Year (Y-1) 2019-20 (Revised Estimate)	Ensuing Year (Y) 2020-21 (Budget Estimate)
1	Revenue Deficit / <b>Surplus</b> as percentage of Total Revenue Receipts (TRR)	-12.12	-1.00	-24.03	-11.38
2	Fiscal Deficit as percentage of GSDP	Target	-3.00	-3.00	-3.00
		Achievement	-3.86	-3.30	-3.75
3	Total outstanding Liabilities as percentage of GSDP	Target	25.09	25.22	25.22
		Achievement	28.02	26.96	27.97
4	[Any additional target(s)]	Nil	Nil	Nil	Nil

## **FORM - F3**

### **FISCAL POLICY STRATEGY STATEMENT**

*(under Rule 6 of APFRBM Rules 2006)*

The State's Fiscal Policy Strategy statement set out below is mandated under section 5 and 6 of the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to be laid before the Legislature. The Strategy Statement shall include a policy overview and the outlook for the ensuing year on taxation, expenditure, borrowings, sinking and contingency fund.

As mandated in the above Act, the State Government had to eliminate Revenue Deficit by 31st March, 2009 by reducing 0.32 percentage points in GSDP every year. At the same time fiscal deficit had to be brought down to 3% of GSDP by reducing 0.25 percent points every year. The State Government maintained revenue surplus every year during the 13<sup>th</sup> Finance Commission period. However, consequent on bifurcation of State of Andhra Pradesh, the year 2014-15 resulted in revenue deficit and Government of India assured to fill the revenue gap for that year.

As recommended by the 14<sup>th</sup> Finance Commission the State Government has been declared as Revenue Deficit for the commission period i.e. from 2015-16 to 2019-20. However, Fiscal deficit to be below 3% of GSDP for the above period. In the present post bifurcation scenario, it is not possible to adhere the conditionalities prescribed in the APFRBM Act, 2005 and the State Government is also pursuing with Government of India for relaxation of FRBM targets.

The State Fiscal Policy strategy is to control revenue expenditure by cutting administrative costs with the use of available modern technology on the one hand and mobilize enough resources by improving tax administration on the other hand, so as to enhance investment in productive capital assets and social sectors in order to attain sustainable and equitable economic growth.



## **TAX REVENUE**

The desirable path to fiscal correction lies through financial empowerment i.e., by expanding the scope and size of revenue flows into the budget. Our strategy for revenue augmentation is by improvement of tax administration, facilitation of revenue buoyancy, minimizing of transaction costs and rationalization of tax structure. Hence, the focus is on streamlining and strengthening existing tax and non-tax collection, mechanism and plugging of revenue leakages. Thus, our endeavor is to optimize revenue collection without imposing additional taxes.

According to Accounts 2018-19, the State's own tax revenue was Rs.58,107 crore and as per 2019-20 (RE) it was Rs.57,447 crore.

Based on historic trends and also considering the latest growth of GSDP, an average growth of 23% is estimated in tax collection and accordingly the tax revenue in BE 2020-21 is estimated at Rs.70,679 crore.

## **COMMERCIAL TAXES DEPARTMENT**

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) is passed by the Andhra Pradesh Legislature and notified in AP Gazette on 7<sup>th</sup> June, 2017. Thus the Goods and Services Tax (GAT) is introduced in the State w.e.f 01.07.2017. The Andhra Pradesh Goods and Services Tax Act, 2017 replaces the following Acts of Andhra Pradesh.

1. The APVAT Act, 2005 except for crude oil, diesel, petrol, Natural gas, ATF and alcoholic liquor for human consumption.
2. The AP Entertainments Tax Act 1939
3. The AP Luxuries Tax Act 1987
4. The AP HRBT Regulation, 1358F
5. The AP entry Tax on Motor Vehicles Act 1996
6. The AP Entry Tax on Goods Act 2001
7. The AP Rural Development Act 1996

The Advertisement Tax levied and collected by local bodies is also subsumed in GST. The Petroleum products (crude oil, diesel, petrol, Natural Gas and ATF and alcoholic liquor for human consumption) are kept outside the purview of GST and the AP VAT Act 2005 is applicable to these commodities without any change. The GST is a single indirect tax in which the following indirect taxes presently levied by the Centre are also subsumed.

1. Excise Duty (Central Excise Act 1944 except for six commodities)
2. Additional Excise Duty (Additional Duties of Excise (Goods of Special Importance) Act 1957, Additional Duties of Excise (Textiles and Textile Articles) Act 1978, Central Excise Tariff Act 1985.
3. Service tax (Chapter V of Finance Act 1994)
4. Customs – Counter Veiling Duty, Special Additional Duty.
5. Central Cusses & Surcharges.
6. CST (CST Act 1956), Medicinal and Toilet preparations (Excise Duties) Act 1955, levied and collected by Centre, but administered by State authorities and proceeds assigned to States.

The GST consists of two components, one is Central Goods and Services Tax (CGST) and the other one is State Goods and Services Tax (SGST). They will be levied and collected by the Centre and the State respectively on every transaction of interstate supply of Goods and Services. The Interstate transactions will attract integrated Goods and Service Tax (IGST). Further, GST is a destination based tax in contrast to the present VAT/CST which are origin based taxes. Consequently the taxes collected on goods and services in the value chain finally accrue to the State where they are consumed.

The necessary constitutional amendments conferring concurrent jurisdiction to the Centre and State for levy of CGST and SGST respectively were carried out in the constitutional amendment (101<sup>st</sup>) Act passed by the Parliament. The amendment act also created a constitutional body namely GST Council with the Union Finance Minister as Chairman and the State Finance Ministers as members to deliberate and finalize the rates of taxes,

exemptions, supply rules etc. The GST council in a series of meetings (26 till now) have deliberated upon the model GST law, rates of GST, compensation mechanism, division of GST administration between the Centre and the States etc and decided on 0%,5%, 12%, 18% and 28% as the rates of taxes on Goods and services under GST regime. The SGST is leviable at the rates of 0%, 2.5%, 6%, 9%, and 14%. The GST council also fitted all the goods and services into the above tax slabs.

### **The salient features of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No16/2017)**

1. The Act provides for levy and collection of GST on interstate supplies of goods and services.
2. Under the provisions of this act, every supplier of goods or services or both whose annual Turnover is more than Rs. 20 lakhs will have to obtain registration under the GST Act. The Registration will be PAN based. With effect from 01.04.2019, the threshold limit is enhanced to Rs.40 lakhs if the taxable persons deal only in Goods.
3. The taxable persons with Annual Turnovers between Rs 20 lakhs and Rs. 1.50 crore are eligible for composition scheme under which they are entitled to pay fixed rate of 5% for Restaurants and 1% for others on taxable turnover without input tax credit.
4. All the other taxable persons with annual turnover of above Rs.1.50 Crore will pay tax at the notified rates with input tax credit
5. While the taxable persons under composition scheme should file quarterly returns, the others should file monthly returns. The facility of filing quarterly returns was extended to the tax payers with annual turnover up to 1.5 cr. All the returns are to be filed electronically only.
6. Further the tax payers should also upload their purchase and sale involves electronically which will be matched online to check the veracity of input tax credit (ITC) claims. The taxes due as per the returns should be paid electronically.

7. The correctness of the returns will be verified through scrutiny, audits and inspections. If any under reporting is noticed assessments will be made. In case, the tax payers are aggrieved by the assessments orders the Act provides for a channel of appeals to Appellate authority, Tribunal, High Court and Supreme Court. Under assessment by any authority will be rectified by revision by a superior authority.
8. In case, taxes as per the returns or as per the assessment order or appeal and revision orders are not paid, the Act provides for enforcement of collection through attachment and sale of movable and immovable properties.
9. Refunds that arise to the tax payers on account of excess tax payment, rate difference between output and inputs, exports etc., will be credited online to the tax payers within sixty days. For any delay in receipt of refund the tax payer would be eligible for interest.
10. The act provides advance ruling facility under which the tax payers can get their doubts cleared regarding the provisions of the Act, rates of Tax etc.
11. The act also has anti profiteering provision, where under the tax payers will be penalized, if they do not pass on the benefit of reduction of tax or collection of tax on the transactions on which no tax is payable. Contravention of this provision attracts penalty or forfeiture.
12. There are no provisions for erection of stationary check posts in the act. This facilitates free flow of goods across the states.
13. The Government of India issued required notifications relating to Act, rules and Tax rates. It issued 86 notifications on Central Tax rates and Exemptions were also issued.
14. Accordingly, Government of Andhra Pradesh also issued notifications on Law Provisions, rules and tax rates.

15. Government issued orders appointing officers of State Tax of the rank of Chief Commissioner, Commissioners, additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Deputy Assistant Commissioners and Goods and Services Tax Officers under section 3 of the APGST Act.
16. The Appellate authority and Regional authority were also appointed under APGST Act 2017. The Government also constituted advance ruling authority under Rule 103 consisting of the officers of joint commissioner rank from Centre and State to clarify the issues raised by tax payers.
17. The Government also constituted Screening Committee of Anti-profiteering under Rule 123 (2) with the officers of the rank of commissioner from State and Centre to examine the complaints from interested parties and refer it to Standing Committee at the national level.

## **REGISTRATION AND STAMPS DEPARTMENT**

The Registration and Stamps Department contributes nearly 0.54% to the GSDP of the State. The Indian Stamp Act, 1899 and Registration Act, 1908 are the two main sources of revenue. The revenue realized during the year 2018-19 was Rs.4744.43 crore and revenue realized during the year 2019-20 (i.e., upto 19<sup>th</sup> March 2020) is Rs.4838.32 Crores.

### **Achievement of the Department:**

1. Revenue achievement during the financial year 2018-19 is Rs.4744.43 Crores.
2. Target for the year 2018-19 is Rs.6600 Crores.
3. Revenue achievement for the financial year 2019-20 (upto 19<sup>th</sup> March 2020) is Rs.4838.32 Crores.

The percentage of Revenue achievement is 73.31%.  
Percentage of Growth rate is 1.97%.

## **PROHIBITION AND EXCISE DEPARTMENT:**

The Prohibition and Excise Dept. is a major regulatory Dept. and revenue generation is incidental to regulation of manufacture, sale, purchase, transportation and usage of intoxicants and alcoholic preparations both for potable and industrial purposes. This activity is governed by the A.P. Excise Act 1968 and the Rules made there under.

For the period 2019-20, (3468) Shops have been established by APSBCL and (840) bars are functioning as on today to sell IMFL & FL in the State. The number of retail liquor outlets have been reduced by 20% and the license period is from 01.10.2019 to 30.09.2020.

The wholesale trade, import and export of IMFL & FL is being conducted by the Prohibition & Excise Department from 10.03.2015. The Andhra Pradesh State Beverages Corporation Limited, a wholly owned A.P. Government company assists the Department in conducting the wholesale trade of IMFL & FL including export and import.

Manufacture of Spirit, IMFL, Beer and Wine is governed by separate set of rules for each category. The Government vide G.O. Ms.No.40, Revenue (Excise.II) Department, dt. 30.01.2016, made amendments to Andhra Pradesh Brewery Rules, 2006 permitting Micro Breweries to be established in the State to manufacture and sell draught Beer.

The following are the details of various duties collected by the Prohibition and Excise Department.

- 1) **Excise Duty:** The Govt. vide G.O.Ms.No.394 Revenue (Excise-II) Dept. dated 21.10.2015 have issued the rates of excise duty / countervailing duty on IMFL, Beer, Wine and Ready to Drink varieties.

While the duty on IMFL varies from Rs.30 to Rs.110 PPL (11 slabs basing on the basic price of IMFL), the duty on beer varies from Rs.5 to Rs.13 per BL (4 slabs basing on the basic price of Beer). The

duty on wine ranges from 5% to 15% (3 slabs) of the basic price and the duty on Ready to Drink varieties ranges from 9% to 12% (2 slabs).

- 2) **Additional Excise Duty:** The Govt. vide G.O.Ms.No.243 Revenue (Excise-II) Dept. dated 27.06.2017 have introduced a new duty in the form of additional excise duty levied on the landed cost of IMFL @36% w.e.f. 01.07.2017.
- 3) The Government collects privilege fee @12% for the in-house license holders on the sale price charged by wholesale depots. Further, the amount that accrues when the issue price is rounded to the next rupee per case is collected as special privilege fee and the amount that accrues when the MRP is rounded to the next ten rupees is collected as additional privilege fee.
- 4) VAT is also collected as per the rates prescribed vide G.O.Ms.No.395 Revenue (Excise-II) Dept. dated 21.10.2015 and apportioned from the sale proceeds to the Commercial Taxes Department.
- 5) With a view to provide succor to the poor tappers, the tree tax on excise trees has been abolished
- 6) The Government have introduced two types of new levies as detailed below.
  - a) Retail Excise Tax (RET) : Vide G.O.Ms.No.421 Revenue (Excise-II) Dept. dated 30.09.2019, the Govt. have levied Retail Excise Tax (RET) @6% on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the retail liquor outlets operated by the A.P. State Beverages Corporation Limited (APSBCL) w.e.f. 01.10.2019.

- b) Additional Retail Excise Tax (ARET): i) Vide G.O.Ms.No.422 Revenue (Excise-II) Dept. dated 30.09.2019, the Govt. have levied Additional Retail Excise Tax (ARET) at flat rate per bottle varying from Rs.10 to Rs.2000 depending upon the size of the bottle / container on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House w.e.f. 01.10.2019.
- c) Vide G.O.Ms.No.471 Revenue (Excise-II) Dept. dated 22.11.2019, the Govt. have levied Additional Retail Excise Tax (ARET) at flat rate per bottle varying from Rs.30 to Rs.6000 depending upon the size of the bottle / container on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the licensees of Bars w.e.f. 23.11.2019.

### **TRANSPORT DEPARTMENT:**

The Government collects taxes from the motor vehicles under the provisions of Andhra Pradesh Motor Vehicles Taxation Act, 1963 and fees under Motor Vehicles Act, 1988 and Andhra Pradesh Motor Vehicles Rules, 1989 and notifications issued there under. For the year 2018-19 an amount of Rs.3224.98 crores was collected. The Government has further collected an amount of Rs.2784.54 Crores during 2019-20 upto January 2020 in the current financial year with a growth rate of -1.21% over the corresponding period of previous year.



<b>FORM D-1</b>			
<i>[See rule 6 of APFRBM Rules,2006]</i>			
<b>SELECT FISCAL INDICATORS</b>			
	<b>Item</b>	<b>2018-19 (Actuals)</b>	<b>2019-20 (R.E)</b>
1	Gross Fiscal Deficit as Percentage of GSDP	-3.86	-3.75
2	Revenue Deficit/Surplus as Percentage of Gross Fiscal Deficit	39.22	65.81
3	Revenue Deficit /Surplus as Percentage of GSDP	-1.51	-2.47
4	Revenue Deficit /Surplus as Percentage of TRR	-12.12	-24.03
5	Total Liabilities -GSDP Ratio (%)	28.02	27.97
6	Total Liabilities - Total Revenue Receipts (%)	224.56	272.57
7	Total Liabilities –State’s Own Revenue Receipts (%)	411.99	497.28
8	State’s Own Revenue Receipts to Revenue Expenditure (%)	48.61	44.19
9	Capital Outlay as Percentage of Gross Fiscal Deficit	-56.37	-31.72
10	Interest Payment as Percentage of Revenue Receipts	13.38	14.79
11	Salary Expenditure as Percentage of Revenue Receipts	25.90	29.02
12	Pension Expenditure as Percentage of Revenue Receipts	13.33	15.68
13	Non-developmental Revenue Expenditure as Percentage of aggregate disbursements(TRE)	32.67	33.73
14	Gross Transfers from the Centre as Percentage of Aggregate Disbursements(TRE)	40.58	36.43
15	Non-tax Revenue as Percentage of TRR	3.83	3.00

<b>FORM D-2</b>						
<i>[See rule 6 of APFRBM Rules, 2006]</i>						
<b>A. Components of State Government Liabilities</b>						
Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount * (End-March)	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
	(Actuals)	(RE)	(Actuals)	(RE)	(Actuals)	(RE)
Market Borrowings	34757.21	48826.69	10933.75	15383.14	155376.48	188820.03
Loans from Centre	1990.37	2030.42	744.77	1720.51	10223.01	10532.92
Special Securities issued to the NSSF	0.00	0.00	1154.40	1172.95	12504.27	11331.32
Borrowings from Financial Institutions/ Banks	1364.18	1200.00	711.80	758.34	15393.26	15465.18
WMA/OD from RBI	139.28	-369.73	0.00	0.00	0.00	0.00
Provident Funds, Insurance Funds, Deposits and Reserve Funds etc	97971.58	105297.02	84395.09	93256.62	64012.85	76053.25
<b>Total</b>	<b>136222.62</b>	<b>156984.40</b>	<b>97939.81</b>	<b>112291.56</b>	<b>257509.87</b>	<b>302202.70</b>
* Outstanding debt includes un-apportioned amount of Rs.4,442.58 crores.						

**FORM D-3**

[See rule 6 of APFRBM Rules,2006]

**Consolidated Sinking Fund (CSF)***(Amount in Rs. Crore)*

Outstanding balance in CSF at the beginning of the 2018-19	Additions to CSF during the 2018-19	Withdrawals from CSF during the 2018-19	Outstanding balance in CSF at the end of the 2018-19/ beginning of 2019-20	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the 2019-20(RE)	Withdraw from CSF during the 2019-20 RE	Outstanding at the end of 2019-20 beginning of 2020-21	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6743.96	956.78	31.09	7669.65	4.94	0.00	0.00	7669.65	4.06

<b>FORM D- 4</b>					
<b>(See rule 6)</b>					
<b>Guarantees given by the Government</b>					
Category (No of Guarantees within bracket)	Maximum Amount Guaranteed	Outstanding at the beginning of the 2018-19	Additions during the 2018-19	Reductions during the 2018-19 (other than invoked during the 2018-19)	
				(Rs. crore)	(Rs. crore)
1	2	3	4	5	
Agriculture	2228.00	2087.16	0.00	0.00	
Food and Civil Supplies	25000.00	15000.00	5000.00	0.00	
Energy-Power	18853.31	9930.95	0.00	2792.66	
Housing	4133.21	1656.63	0.00	0.00	
Industries, I&I	4553.33	3944.69	95.34	69.66	
MAUD	10356.60	10092.52	0.00	0.00	
PR & RD	5330.00	0.00	0.00	0.00	
Social Welfare	533.87	298.23	517.46	0.00	
TR&B	6200.00	4523.05	0.00	31.25	
Water resources	15000.00	4000.00	0.00	0.00	
<b>Total</b>	<b>92188.32</b>	<b>51533.23</b>	<b>5612.80</b>	<b>2893.57</b>	
<b>Invoked during the 2018-19</b>		<b>Outstanding at the end of the 2018-19</b>	<b>Guarantee Commission or Fee during 2018-19</b>		<b>Remarks</b>
(Rs. crore)		(Rs. crore)	(Rs. crore)		
Discharged	Not Discharged		Receivable	Received	
<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
		2087.16			
		20000.00			
		7138.29			
		1656.63			
		3970.37			
		10092.52			
		0.00			
		815.69			
		4491.80			
		4000.00			
		<b>54252.46</b>			

FORM D-5					
See rule 6					
Outstanding Risk - Weighted Guarantees					
				(Amount in Rs.Crores)	
Default Probability	Risk weights	Amount outstanding as in the Previous Year and the Current Year		Risk weighted outstanding Guarantee in the Previous Year and the Current Year	
		2018-19	2019-20 (RE) upto 31-12-2019	2018-19	2019-20 (RE) upto 31-12-2019
Direct Liabilities	100	2744.00	6744.00	2744.00	6744.00
High Risk	75	21794.87	24792.93	16346.15	18594.70
Medium Risk	50	21242.37	24305.97	10621.19	12152.99
Low Risk	25	815.69	705.26	203.92	176.32
Very Low Risk	5	7655.53	10623.32	382.78	531.17
<b>Total Outstanding</b>		<b>54252.46</b>	<b>67171.48</b>	<b>30298.04</b>	<b>38199.16</b>

<b>FORM D-6</b>					
<b>See rule 6</b>					
<b>Guarantee Redemption Fund (GRF)</b>					
(Amount in Rs.Crores)					
Outstanding invoked guarantees at the end of the 2018-19	Outstanding Amount in GRF at the end of the 2018-19	Amount of Guarantees likely to be invoked during the 2018-19	Addition to GRF during the 2019-20 RE	Withdrawal from the GRF during the 2019-20 RE	Outstanding amount in GRF at the end of the 2019-20 RE
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
..	741.77	..	61.13	..	802.90

**Form D - 8**  
**[See rule 6]**  
**TAX REVENUES RAISED BUT NOT REALISED**  
**(principal taxes)**

(As at the end of the reporting year)

Major Head	Description	Amount under disputes (Rs. crore)					Amount not under disputes (Rs. crore)					Grand Total
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	<b>All divisions Commercial Taxes</b>	0.13	259.22	1988.81	2573.17	4821.33	5.93	491.30	1669.70	747.32	2914.25	7735.58
	<b>Taxes on Income &amp; Expenditure</b>											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	<b>Taxes on Property and capital Services</b>											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	<b>Taxes on Commodities and Services</b>											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles		0.77			0.77	455.97**	1510.11**	487.92**		2454.00**	2454.77**
	Other Taxes											
	<b>TOTAL</b>	<b>0.13</b>	<b>259.99</b>	<b>1988.81</b>	<b>2573.17</b>	<b>4822.10</b>	<b>461.90</b>	<b>2001.41</b>	<b>2157.62</b>	<b>747.32</b>	<b>5368.25</b>	<b>10190.35</b>

\*\* APSRTC Tax and Penalty dues.

Note: Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.

<b>Form – D.10</b>					
<b>[See rule 6 of APFRBM Rules, 2006]</b>					
<b>NUMBER OF EMPLOYEES IN STATE GOVERNMENT DEPARTMENTS</b>					
<b>PUBLIC SECTOR UNDERTAKINGS &amp; AIDED INSTITUTIONS AND</b>					
<b>EXPENDITURE OF STATE GOVERNMENT</b>					
Sl. No.	Sector Name	Total Employees as on 01.01.2020	Total Pensioners as on 01.01.2020	Related Expenditure during 2019-20 (Rs. in crores)	
				On Salary (Rs. Crores)	On Pension (Rs. Crores)
1	State Government	4,34,727	3,35,393	29249	11790
2	Judiciary	9,001	345	635	25
3	Gram Panchayats	94,018	698	1465	--
4	Aided Educational Institutions	14,963	300	809	788
5	Municipal Administration	42,747	992	1051	216
6	Urban development Authority	29	--	4	--
7	Agricultural Market Committees	1,490	86	102	--
8	Zilla Grandhalaya Samsthas	1,040	48	69	--
9	State Public Sector Undertakings	19,925	--	1179	--
10	Universities	1,958	393	108	--
11	APSRTC	51,802	--	491	--
12	Village Secretariat	78,387	--	441	--
13	Ward Secretariate	26405	--	137	--
	<b>Total</b>	<b>7,76,492</b>	<b>3,38,255</b>	<b>35,739</b>	<b>12,819</b>
	- Information not available				