



GOVERNMENT OF ANDHRA PRADESH

Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in May, 2021

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

**BUGGANA RAJENDRANATH
MINISTER FOR FINANCE**

Form F-1			
MACRO ECONOMIC FRAMEWORK STATEMENT			
(under Rule 3 of A.P FRBM Rules,2006)			
Economic Performance at a Glance			
Trends in Select Macroeconomic and Fiscal Indicators			
SI.No	Item	Absolute Value (Rs. in Crore)	
		2019-20	2020-21
		ACTUALS	R.E.
1	2	3	4
	Real Sector		
1	GSDP at constant (2011-12) Prices		
a)	Agriculture Sector	184627	192308
b)	Industry Sector	162103	156816
c)	Services Sector	259042	241664
	GVA at Constant (2011-12) prices	605772	590789
	GSDP at constant (2011-12) Prices	668848	651624
2	GSDP at Current Prices		
a)	Agriculture Sector	309401	336642
b)	Industry Sector	202014	197283
c)	Services Sector	370465	369301
	GVA at Current Prices	881881	903225
	GSDP at Current Prices	971224	986611
	Government Finances	2019-20	2020-21
I	Opening Balance	25.65	485.35
II	Revenue Receipts	111034.02	118063.09
1	Share of Central Taxes	28242.39	24441.40
2	Tax Revenue	57600.93	57377.96
3	Non Tax Revenue	3314.74	3309.61
4	Grants-in-aid	21875.96	32934.12
III	Capital Receipts	63126.57	67072.02
5	Open Market Loans	48826.69	50896.00
6	Floating Debt(Gross)	-369.73	0.00
7	Loans form the GOI	2030.43	4931.00
8	Other Loans	1200.00	1977.00
9	Deposits Transactions etc.(Net)	7083.80	8206.02
10	Loans and Advances	4355.23	1062.00
11	Other Receipts	0.00	0.00
12	Contingency Fund(Net)	0.15	0.00
IV	Total Receipts(II + III)	174160.59	185135.11
V	Revenue Expenditure	137474.78	152989.89
13	Of which Interest Payments	17652.77	22026.30
VI	Capital Expenditure	12242.08	18797.39
VII	Loans and Advances	5356.29	1707.48
VIII	Capital Disbursements (14 to 18)	18628.00	11972.83
14	Floating Debt	0.00	0.00
15	Public Debt Repayment	15383.16	10217.34
16	Loans Form GOI	1310.89	982.83
17	Other Loans	1931.29	772.66
18	Interstate Settlement	2.66	0.00
IX	Total Expenditure	173701.15	185467.59
X	Overall Transactions(IV – IX)	459.44	-332.48
XI	Closing Balance(I + X)	485.09	152.87
XII	Revenue Deficit (II-V)	-26440.76	-34926.80
XIII	Fiscal Deficit (XII-VI-VII+10)	-39683.90	-54369.67
XIV	Primary Deficit (XIII-13)	-22031.13	-32343.37

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 2020-21 have been compiled in Current and Constant (2011-12) prices.

The GSDP at Constant (2011-12) Prices for the year **2020-21 (AE)** is estimated at Rs. 6,51,624 Cr. as against Rs. 6,68,848 Cr. for 2019-20 (FRE) reflecting a growth of -2.58%.

The GSDP at Current Prices for the year **2020-21 (AE)** is estimated at Rs. 9,86,611 Cr. as against Rs. 9,71,224 Cr. for 2019-20 (FRE) reflecting a growth of 1.58%.

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2020-21 - At Constant (2011-12) prices**

(Rs. in crores)

SECTOR		2015-16	2016-17	2017-18 (TRE)	2018-19 (SRE)	2019-20 (FRE)	2020-21 (A.E)
Agriculture	Value	121518	139717	165192	171096	184627	192308
	Growth Rate	8.30	14.98	18.23	3.57	7.91	4.16
Industry	Value	123855	139316	147328	147045	162103	156816
	Growth Rate	10.74	12.48	5.75	-0.19	10.24	-3.26
Services	Value	205080	208694	225349	243914	259042	241664
	Growth Rate	12.08	1.76	7.98	8.24	6.20	-6.71
GVA	Value	450453	487727	537869	562055	605772	590789
	Growth Rate	10.67	8.27	10.28	4.50	7.78	-2.47
GSDP	Value	498607	540212	594737	623732	668848	651624
	Growth Rate	12.16	8.34	10.09	4.88	7.23	-2.58
Per Capita Income (as per NSDP)	Value	88609	94115	103177	107286	113927	110453
	Growth Rate	11.92	6.21	9.63	3.98	6.19	-3.05

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2020-21 - At Current prices**

(Rs. in crores)

SECTOR		2015-16	2016-17	2017-18 (TRE)	2018-19 (SRE)	2019-20 (FRE)	2020-21 (A.E)
Agriculture	Value	173167	210863	258939	274994	309401	336642
	Growth Rate	16.85	21.77	22.80	6.20	12.51	8.80
Industry	Value	134301	150394	170743	181144	202014	197283
	Growth Rate	8.06	11.98	13.53	6.09	11.52	-2.34
Services	Value	248953	263246	295590	333060	370465	369301
	Growth Rate	15.67	5.74	12.29	12.68	11.23	-0.31
GVA	Value	556421	624503	725272	789197	881881	903225
	Growth Rate	14.09	12.24	16.14	8.81	11.74	2.42
GSDP	Value	604229	684416	786135	870849	971224	986611
	Growth Rate	15.10	13.27	14.86	10.78	11.53	1.58
Per Capita Income (as per NSDP)	Value	108002	120676	138299	152286	168480	170215
	Growth Rate	15.01	11.74	14.60	10.11	10.63	1.03

The broad sector, Agriculture and Allied sector has registered highest GVA growth for 2020-21 (A.E) with 8.80 % **followed** by the Service sector with the growth of -0.31 % and Industry sector with -2.34 % **at current prices** to the State Economy.

As per the Advance estimates of 2020-21 at current prices, the Per Capita Income of Andhra Pradesh increased to Rs. 1,70,215 from Rs.1,68,480 in 2019-20 registering a growth of 1.03 percent.

The Per Capita Income at constant (2011-12) prices has also increased to Rs. 1,10,453 in 2020-21 (AE) from Rs.1,13,927 in 2019-20 (FRE) registering a growth rate of -3.05 per cent.

Per Capita Income of A.P at Current Prices

Year	Per Capita Income (Rs.)	Growth Rate (%)
2015-16	108002	15.01
2016-17	120676	11.74
2017-18 (TRE)	138299	14.60
2018-19 (SRE)	152286	10.11
2019-20 (FRE)	168480	10.63
2020-21 (A.E)	170215	1.03

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) 2019-20	Current Year (Y-1) 2020-21 (Budget Estimate)	Current Year (Y-1) 2020-21 (Revised Estimate)
1	Revenue Deficit / Surplus as percentage of Total Revenue Receipts (TRR)	-23.81	-11.38	-29.58
2	Fiscal Deficit as percentage of GSDP	Target	-5.00	-5.00
		Achievement	-4.08	-4.78
3	Total outstanding Liabilities as percentage of GSDP	Target	35.00	35.00
		Achievement	31.02	34.55
4	[Any additional target(s)]	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 13th 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 14th 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 2019-20, the State's own tax revenue was Rs.57,601, crore and as per 2020-21 (RE) it was Rs.57,377.96 crore.

Based on historic trends and also considering the latest growth of GSDP the tax revenue in BE 2021-22 is estimated at Rs.85,281 crore.

COMMERCIAL TAXES DEPARTMENT

According to Accounts 2019-20, the tax revenue was Rs.43,332.45 Crores and in 2021-21 upto February'2021 it was Rs.36,952.34 Crores and estimated collections of Rs.42,813.55 Crores for the year 2020-21.

Based on historic trends and also considering the latest growth of GSDP, an average growth of 19.78% is estimated in tax collection and accordingly the tax revenue in BE 2021-22 is estimated at Rs.24,500 Crores

Goods and Service Tax:

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 7thJune, 2017. Thus the Goods and Services Tax (GST) 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 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. Central Cesses & Surcharges.
5. 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 intrastate supply of goods and services. The interstate transactions will attract integrated Goods and Services 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 will finally accrue to the goods and services consuming the states.

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 (101st) Act passed by the Parliament. The amendment Act also created a constitutional body namely Goods and Services Tax Council (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 (39 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 in to 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 intra-State 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.
- 3) The Registration will be PAN based.
- 4) In the 32nd GST Council, it was decided to enhance the threshold limit for supply of goods from Rs.20 lakhs to 40 lakhs.
- 5) The taxable persons with annual turnover between Rs.20 lakhs and Rs.1 Crore are eligible for composition scheme under which they now

entitled to pay fixed rate ranging between 1% to 5% without input tax credit. Further, a provision also included to allow composition scheme for service providers having turnover less than Rs.40 lakhs.

- 6) In Act No.37 of 2019 (Finance Act No.2/2019 of Government of India) a scheme similar to composition scheme for regular tax payers was initiated. This scheme is applicable to the tax payers whose turnover is equal to or less than Rs.50 lakhs on both goods and services in the preceding year. The Tax payer can continue in this scheme till his turnovers cross Rs.50 lakhs in current year. The rate of tax is 3% + 3% and not eligible for ITC claim.
- 7) All the other taxable persons with annual turnover of above Rs.1 Crore will pay tax at the notified rates with input tax credit.
- 8) 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 upto Rs.1.5 Crores. All the returns are to be filed electronically only.
- 9) Further, the tax payer should also upload their purchase and sale invoices electronically, which will be matched on line to check the veracity of input tax credit (ITC) claims. The taxes due as per the returns should be paid electronically.
- 10) The correctness of the returns will be verified through scrutiny of the returns.
- 11) 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.
- 12) 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.
- 13) 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.
- 14) 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.
- 15) 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 rate to the consumer. The Act also prohibits collection of excess

tax or collection of tax on the transactions on which no tax is payable. Contravention of this provision attracts penalty or forfeiture.

- 16) There are no provisions for erection of stationary check posts in the Act. This facilitates free flow of goods across the states.
- 17) The Government of India issued required notifications relating to Act, rules and Tax rates. It issued 329 notifications on provisions of CGST Law, Rules etc. Further, 3 notifications on Central Tax (Rates) and Exemptions were also issued.
- 18) Accordingly, Government of Andhra Pradesh also issued notifications on Law provisions, Rules and Tax rates.
- 19) 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 sec 3 of the APGST Act.
- 20) The Appellate authority and Revisional authority 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.
- 21) The Government also constituted Screening committee of Anti-profiteering under Rule 123(2) with the officers of the rank of Commissioner from state and center 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 contribution 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 2019-20 was 4895.50 crores and revenue realized during the year 2020-21 (i.e., upto 3rd March 2020) is Rs. 4787.36

Achievement of the Department:

1. Revenue achievement during the financial year 2019-20 is Rs. 4895.50 Crores.
2. Target for the year 2020-21 is Rs. 6336 Crores.

3. Revenue achievement for the financial year 2020-21 (upto 3rd March 2021) is 4787.36 Crores.

The percentage of Revenue achievement is 75.56%.

Percentage of Growth rate is -2.21%

PROHIBITION AND EXCISE DEPARTMENT

The Prohibition and Excise Department is a major regulatory Department and revenue generation is incidental through 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 2020-21, (2934) Shops are established by APSBCL and (840) bars are also functioning as of today to sell IMFL&FL in the State. The number of retail liquor outlets has been reduced by 33% and the license period is from 01.10.2019 to 30.09.2021.

The wholesale trade, import and export of IMFL & FL are being conducted by the Prohibition & Excise Department. The Andhra Pradesh State Beverages Corporation Limited, a wholly owned A.P. Government Corporation 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 a 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 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 Excise 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. **(ii)** 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 thereunder. For the year 2019-20, an amount of Rs. 3181.78 Crores was collected. The Government has collected an amount of Rs. 2447.50 Crores during financial year 2020 21 up to January 2021 in the current year with a growth rate of -12.42% over the corresponding period of previous year” due to Covid-19 effect on Transport Department Enforcement revenue.

FORM D-1			
<i>[See rule 6 of APFRBM Rules,2006]</i>			
SELECT FISCAL INDICATORS			
	Item	2019-20 (Actuals)	2020-21 (R.E)
1	Gross Fiscal Deficit as Percentage of GSDP	-4.08	-5.51
2	Revenue Deficit/Surplus as Percentage of Gross Fiscal Deficit	66.63	64.24
3	Revenue Deficit /Surplus as Percentage of GSDP	-2.72	-3.54
4	Revenue Deficit /Surplus as Percentage of TRR	-23.81	-29.58
5	Total Liabilities , GSDP Ratio (%)	31.02	36.46
6	Total Liabilities , Total Revenue Receipts (%)	271.81	301.43
7	Total Liabilities , State's Own Revenue Receipts (%)	495.44	586.40
8	State's Own Revenue Receipts to Revenue Expenditure (%)	44.31	39.67
9	Capital Outlay as Percentage of Gross Fiscal Deficit	-30.85	-34.57
10	Interest Payment as Percentage of Revenue Receipts	15.90	18.66
11	Salary Expenditure as Percentage of Revenue Receipts	29.81	31.70
12	Pension Expenditure as Percentage of Revenue Receipts	15.65	12.29
13	Non-developmental Revenue Expenditure as Percentage of aggregate disbursements(TRE)	33.53	32.96
14	Gross Transfers from the Centre as Percentage of Aggregate Disbursements(TRE)	36.46	37.50
15	Non-tax Revenue as Percentage of TRR	2.99	2.80

FORM D-2						
<i>[See rule 6 of APFRBM Rules, 2006]</i>						
A. Components of State Government Liabilities						
Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount * (End-March)	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
	(Actuals)	(RE)	(Actuals)	(RE)	(Actuals)	(RE)
Market Borrowings	48826.69	50896.00	15383.16	8987.61	188820.01	230728.40
Loans from Centre	2030.42	4931.00	1310.89	982.83	10942.54	14890.71
Special Securities issued to the NSSF	0.00	0.00	1172.95	1172.95	11331.32	10158.37
Borrowings from Financial Institutions/ Banks	1200.01	1976.70	758.33	829.44	15465.20	16612.47
WMA/OD from RBI	-369.73	0.00	0.00	0.00	0.00	0.00
Provident Funds, Insurance Funds, Deposits and Reserve Funds etc	105802.30	127978.07	94571.88	119736.98	75243.27	83484.35
Total	157489.69	185781.77	113197.21	131709.81	301802.34	355874.30
* Outstanding debt includes un-apportioned amount of Rs.4,422.59 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 2019-20	Additions to CSF during the 2019-20	Withdrawals from CSF during the 2019-20	Outstanding balance in CSF at the end of the 2019-20/ beginning of 2020-21	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the 2020-21 (RE)	Withdraw from CSF during the 2020-21 RE	Outstanding at the end of 2020-21 beginning of 2021-22	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7669.65	667.78	20.65	8316.78	4.40	500.00	719.43	8097.35	3.51

FORM D- 4					
(See rule 6)					
Guarantees given by the Government					
Category (No of Guarantees within bracket)	Maximum Amount Guaranteed	Outstanding at the end of 2019-20	Additions during the 2020-21	Reductions during the 2020-21 (other than invoked during the 2020-21)	
	(Rs. crore)	(Rs. crore)	(Rs. crore)	(Rs. crore)	
1	2	3	4	5	
Agriculture	5008.30	2830.67	2000.00	1035.97	
Food and Civil Supplies	32000.00	27000.00	3700.00	0.00	
Energy-Power	31878.76	15708.69	11988.12	4306.71	
Excise	1400.00	1400.00	0.00	0.00	
Housing	3873.71	3134.13	38.90	127.80	
Industries, I&I	4553.33	4040.97	97.94	176.39	
MAUD	13166.07	9816.82	1165.87	328.02	
PR & RD	5330.00	980.00	0.00	0.00	
Social Welfare	533.87	525.67	0.00	0.00	
TR&B	6200.00	4763.70	0.00	246.37	
Water resources	15286.00	7582.10	903.00	124.99	
Total	119230.04	77782.76	19893.83	6346.25	
Invoked during the 2020-21		Outstanding at the end of the 2020-21	Guarantee Commission or Fee during 2020-21		Remarks
(Rs. crore)		(Rs. crore)	(Rs. crore)		
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11
Agriculture		3794.71			
Food and Civil Supplies		30700.00			
Energy-Power		23390.10			
Excise		1400.00			
Housing		3045.23			
Industries, I&I		3962.53			
MAUD		10654.67			
PR & RD		980.00			
Social Welfare		525.67			
TR&B		4517.33			
Water resources		8360.11			
Total		91330.35			

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	
		2019-20	2020-21 (RE)	2019-20	2020-21 (RE)
Direct Liabilities	100	610.00	610.00	610.00	610.00
High Risk	75	22675.43	25006.22	17006.58	18754.67
Medium Risk	50	7392.37	7313.76	3696.19	3656.88
Low Risk	25	28738.27	32506.54	7184.57	8126.64
Very Low Risk	5	18366.68	25893.83	918.33	1294.69
Total Outstanding		77782.76	91330.35	29415.66	32442.87

FORM D-6					
See rule 6					
Guarantee Redemption Fund (GRF)					
(Amount in Rs.Crores)					
Outstanding invoked guarantees at the end of the 2019-20	Outstanding Amount in GRF at the end of the 2019-20	Amount of Guarantees likely to be invoked during the 2019-20	Addition to GRF during the 2020-21 RE	Withdrawal from the GRF during the 2020-21 RE	Outstanding amount in GRF at the end of the 2020-21 RE
1	2	3	4	5	6
..	808.29	..	114.81	188.08	735.02

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	
	All divisions Commercial Taxes	0.13	259.22	1988.81	2573.17	4821.33	5.93	491.30	1669.70	747.32	2914.25	7735.58
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and capital Services											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	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											
	TOTAL	0.13	259.99	1988.81	2573.17	4822.10	461.90	2001.41	2157.62	747.32	5368.25	10190.35

** 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.

Form – D.10					
[See rule 6 of APFRBM Rules, 2006]					
NUMBER OF EMPLOYEES IN STATE GOVERNMENT DEPARTMENTS					
PUBLIC SECTOR UNDERTAKINGS & AIDED INSTITUTIONS AND					
EXPENDITURE OF STATE GOVERNMENT					
Sl. No.	Sector Name	Total Employees as on 01.01.2021	Total Pensioners as on 01.01.2021	Related Expenditure during 2020-21 (Rs. in crores)	
				On Salary (Rs. Crores)	On Pension (Rs. Crores)
1	State Government	2,56,843	3,47,169	19593.25	12892.32
2	Judiciary	9,901	336	682.11	26.38
3	Zilla Parishad	32,405	--	2901.41	--
4	Zilla Praja Parishad	23,647	--	2119.85	--
5	Mandal Praja Parishad	73,886	--	5807.36	--
6	Gram Panchayats	3,342	--	186.44	--
7	Municipal Administration	26,125	10,822	1746.89	249.66
8	Urban development Authorites	34	--	2.74	--
9	Agricultural Market Committees	27	--	2.45	--
10	Zilla Grandhalaya Samsthas	24	--	2.27	--
11	State Public Sector Undertakings	92	--	4.85	--
12	Universities	96	--	5.02	--
13	Cooperative Institutions	23	--	1.70	--
14	Temples	30	--	2.31	--
15	Central Government	208	--	18.93	--
16	Grama Sachivalayam	82,201	--	1437.96	--
17	Ward Sachivalayam	28,386	--	519.86	--
18	Volunteer	232,570	--	1714.02	--
19	APSRTC	51,899	--	2909.66	--
20	Aided Educational Institutions	15,169	850	1338.48	8.21
	Total	8,36,908	3,59,177	40997.56	13176.57
	- Information not available				