

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Finance Department - Budget - Budget Estimates 2021-22 – Comprehensive instructions for the preparation of Budget Estimates and submission on-line –Issued.

FINANCE (BUDGET-I) DEPARTMENT

G.O.Ms.No.1

Dated 08-01-2021

Read the following:

ORDER:

The Annual Budget of the State Government for the financial year **2021-2022** will be presented to the Legislature during the March of the current financial year. To achieve this objective, the process of formulation of Budget Estimates for **2021-2022** will have to be completed latest by mid February 2021. The Heads of Departments & other Estimating Officers have to prepare and submit the Budget Estimates for FY **2021-22**, as per Para 13.19.1 of A.P. Budget Manual and as per the instructions given in this order.

2. The proposal for the Budget Estimates **2021-2022** has to be furnished through the AP Budget Portal (www.apbudget.apcfss.in) as done in the previous year. The Estimating officer shall furnish proposals for the Revised Estimates for **2020-21** and Budget Estimates for **2021-2022** under all categories of Heads. The controlling officers can access Budget portal with the username and password already provided to them by the Finance Department.

3. The current budgetary exercise is in the context of the outbreak of COVID-19 pandemic which has impacted on almost all sectors of the economy, both globally and domestically, severely affect economic activity growth in the past 9 months. As a result, while the revenues to the Exchequer have drastically reduced, the unbudgeted expenditure on containment of the pandemic as well as the related relief, response and mitigation measures has increased the fiscal stress. In this given situation, the Government has the responsibility to resurrect the economy through adequate developmental spending to spur growth and at the same time ensure enough resources for the welfare schemes keeping in mind the aspirations of the people. This warrants optimum utilization of the available resources with better delivery of services and programmes to the public.

4. It has been decided that no need of furnishing the data of employees in the Number Statement in the ensuing F.Y.2021-22. However, the information available in the Budget Portal as obtained in the previous financial year shall be updated & for which the data be made available for re-validation and submission. The number of posts and scale of pay attached to the post shall be furnished in the **Appendix- 'A'** provided online

REVISED ESTIMATES 2020-21

5. The Revised Estimates for **2020-21** should be prepared as realistically as possible with reference to the following facts, instead of repeating the previous year's budget figures in a routine way.

- (i) the progress of expenditure during the first nine months of the financial year;
- (ii) the expenditure likely to be incurred during the remaining months of the financial year;
- (iii) the additional funds proposed to be obtained as Supplementary Grants;
- (iv) the re-appropriation or resumption of funds already made or proposed to be made;

- (v) the new schemes sanctioned during the course of the current financial year;
- (vi) the new heads of account opened during the year either for booking expenditure on new schemes or for accommodating any adjustments and the new heads of account opened while distributing existing lump sum provisions; and
- (vii) any other relevant factors that will materially affect or have a bearing on the expenditure during the financial year.

6. In short, the revised estimates should represent the anticipated final expenditure of the year, with reference to all relevant post-budget developments, and should closely correspond to the actual expenditure. As the closing balance of the year is calculated with reference to the revised estimates, any significant variation between revised estimates and actual expenditure would upset the Ways and Means forecasts. **On account of financial constraints, the Revised Estimates in the aggregate should not normally exceed the Budget Estimates.**

Budget Estimates 2021-22:

7. All Heads of Departments and Estimating Officers should personally ensure that estimates are prepared with utmost care, taking into account all aspects that are normally available at the time of estimation so as to avoid instances of huge variations between estimates and actuals. **The budget estimates of expenditure should be prepared as accurately as possible so that the amounts proposed for each function, programme or scheme does not turn out to be either excessive or inadequate later on.** The attempt should be to assess the precise requirements with reference to all available data. The revised estimates proposed for the year should form the basis for preparing budget estimates for the coming year, making due allowance for any special factors. Thus, if the current year estimates provide for any non-recurring items of expenditure, a corresponding reduction should be made in the Budget Estimates for the coming year. **The variations between the Revised Estimates for 2020-21 and the Budget Estimates for 2021-22 should be clearly and precisely explained in the remarks column. Otherwise any proposed increase will not be considered.**

8 (A) Preparation of Administrative Expenditure Statements:

- i. The process involved in preparation of the Administrative Expenditure Statements is as below.
 - a. The Estimating Officers/HoDs should enter required details of the administrative expenditure in the on-line forms provided to them for the purpose.
 - b. These on-line forms come with pre-populated data, to the extent of the related expenditure data available with Finance Department.
 - c. The Estimating Officers/HoDs should verify the pre-populated data and make corrections where necessary and submit the forms. Where data is not pre-populated, the Estimating Officers/HoDs have to enter the data concerned.
 - d. While submitting the on-line forms, the Estimating Officers/HoDs should upload all Sanction Orders concerned, issued by Finance Department / Competent Authority.
 - e. Finally, the Secretaries concerned shall scrutinize and certify in on-line.
- ii. The Administrative Expenditure Statements include the following on-line forms.
 1. **Proforma-1** : Details of the office buildings to capture the budget for DH 140-Rents, Rates and Taxes and SDH 141- Rents, Rates and Taxes
 2. **Proforma-2** : Details of the hired vehicles to capture the budget for DH 130-Office Expenses and SDH 134-Hiring of Private Vehicles
 3. **Proforma-3** : Details of the Government Vehicles to capture the budget for DH-SDH 240-Petrol, Oil and Lubricants – 241-Hiring of Private Vehicles and also the DH-SDH 510-Motor Vehicles – 511-Maintenance of Motor Vehicles
 4. **Proforma-4** : Details of the Water and Electricity Charges (DH-SDH 130-Office Expenses – 133-Water and Electricity Charges).

- iii. Details of the items of expenditure included, detailed reasons together with figures should be furnished along with the actuals for the past three years in respect of each item. Wherever arrears are included, detailed reasons together with figures would be furnished.
- iv. Estimating Officers should take special care to ensure that the utility charges are calculated in accordance with the latest rates and adequate provision is made to meet their pending and future liabilities.
- v. The provision for purchase of motor vehicles shall be supported by specific sanction order from the government and the provision for maintenance of motor vehicles shall be supported by statement from the HoD.
- vi. The HoDs should send proposals for recoveries and disbursements under loans and advances and interest thereon based on the terms and conditions imposed in the government orders sanctioning the loans (**Proforma 5**).

8(B) : Preparation of Schemes Expenditure Statements

- i. The process involved in preparation of the Schemes Expenditure Statements is as below.
 - 1. The HoDs concerned should enter required details of the schemes expenditure in the on-line forms provided to them for the purpose.
 - 2. These on-line forms come with pre-populated data, to the extent of the related expenditure data available with Finance Department.
 - 3. The HoDs should verify the pre-populated data and make corrections where necessary and submit the forms. Where data is not pre-populated, the HoDs have to enter the data concerned.
 - 4. The on-line forms shall have provisions to capture all required data regarding Navaratnalu, Manifesto Schemes, Centrally Assisted State Development Schemes (CASDs), Externally Aided Projects (EAP), NABARD Projects and State Development Schemes (SDSs).
 - 5. After submission of the on-line forms by the HoDs, the Secretaries concerned shall scrutinize and certify on-line.
- ii. The Schemes Expenditure Statements include the following on-line forms.
 - 1. **Proforma-6** : Details of Navaratnalu & Other Manifesto Schemes being or to be implemented by the HoD concerned (with all relevant Heads of Accounts)
 - 2. **Proforma-7** : Details of Centrally Assisted State Development Schemes (CASDs), being or to be implemented by the HoD concerned (with all relevant Heads of Accounts)
 - 3. **Proforma-8** : Details of Externally Aided Projects (EAP), being or to be implemented by the HoD concerned (with all relevant Heads of Accounts)
 - 4. **Proforma-9** : Details of NABARD Projects, being or to be implemented by the HoD concerned (with all relevant Heads of Accounts)
 - 5. **Proforma-10**: Details of State Development Schemes (SDSs), being or to be implemented by the HoD concerned (with all relevant Heads of Accounts)
- iii. The CASP Schemes discontinued by the Government of India shall be reviewed critically. If it is necessary to continue a particular scheme in public interest, the department has to prepare estimates following the principles of zero-based budgeting.
- iv. The HoDs shall review the eligibility and financial assistance under welfare programs, technical assistance schemes, operation and maintenance costs, developmental and economic support programs, etc. with a view to bring about greater efficiency in deployment of limited resources and more effective coverage to achieve targeted outputs and outcomes.
- v. Estimates of expenditure financed through Government of India, NABARD, etc. should be based only on the last year's actual release to the State or the actual need whichever is lower, and not on hypothetical figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies and whether this amount has been taken credit in their estimates of Revenue.

8 (C) Preparation of Works Expenditure Statements:

- i. The process involved in preparation of the Works Expenditure Statements is as below.
 1. The HoDs concerned should enter required details of the works expenditure in the on-line forms provided to them for the purpose.
 2. These on-line forms come with pre-populated data, to the extent of the related expenditure data available with Finance Department.
 3. The HoDs should verify the pre-populated data and make corrections where necessary and submit the forms. Where data is not pre-populated, the HoDs have to enter the data concerned.
 4. The on-line forms shall have provisions to capture the budget details against all the relevant Heads of Accounts, with works related DHs and SDHs.
 5. After submission of the on-line forms by the HoDs, the Secretaries concerned shall scrutinize and certify on-line.
- ii. The Works Expenditure Statements include the following on-line forms.
 1. **Proforma-11 (G-1)** : Details of the Minor Works proposed to be undertaken by the HoD (all relevant Heads of Accounts with related DHs and SDHs)
 2. **Proforma-12 (G-2)** : Details of the Major Works proposed to be undertaken by the HoD (all relevant Heads of Accounts with related DHs and SDHs)
- iii. The State Government intends to improve the infrastructure facilities in primary sectors such as Housing, Drinking water, Education, Health, Roads and Transport, which improve the living standards of the people and facilitate speedy industrialization of the state economy. To achieve these goals, the **Capital Budget** shall be prepared keeping in view the following.
 1. Capital Budget proposals must be based on mission goals, medium term development objectives, and service delivery benchmarks.
 2. Prioritization of financing options shall be CASDS / SDPs / EAP / NABARD / HUDCO / Public-Private Partnership / Private etc.
- iv. All the Chief Engineers are requested to give full information as to whether the works for which provision is included by them in the Budget Estimates 2021-22 are for repairs to the existing buildings, new works or works in progress, and whether the works have been sanctioned by the government or competent authority.
- v. The number and date of order sanctioning each work, the amount of estimate both - original and revised, the total expenditure incurred on work to the end of the preceding financial year, and the amount required for expenditure during the current year and next year should invariably be given in the remarks accompanying the Budget Estimates.
- vi. If complete information is not furnished in the Proformas prescribed, in the case of any particular work, the provision proposed will be omitted by the Finance Department.
- vii. The Chief Engineers / Administrative Departments should not forward proposals for any new works along with the budget proposals, unless orders have been sent by the Government.

8 (D) Preparation of Receipts Statements:

- i. The process involved in preparation of the Receipts Statements is as below.
 1. The Receipts related data needs to be presented in **Proforma-A**.
 2. The HoDs concerned should enter required details of the Receipts in the on-line forms provided to them for the purpose.
 3. These on-line forms come with pre-populated data, to the extent of the related receipts data available with Finance Department.
 4. The HoDs should verify the pre-populated data and make corrections where necessary and submit the forms. Where data is not pre-populated, the HoDs have to enter the data concerned.
 5. The on-line forms shall have provisions to capture the receipts details against all the relevant Heads of Accounts.

6. After submission of the on-line forms by the HoDs, the Secretaries concerned shall scrutinize and certify on-line, the Receipts Statements of the HoDs under their administrative control.
- ii. The budget estimates for receipts should be prepared based on the existing rates of taxes, duties and fees, etc. and no increase or reduction in such rates which has not been sanctioned by the government should be proposed.
- iii. In addition, arrears of collections which are likely to be collected in the current year are also to be projected.
- iv. Revenue Receipts and Loan Receipts should also be furnished by giving full details of targets fixed as per performance indicators for each department.
- v. All the HoDs may explore new base for improving their receipts and curb the leakages from bottom to top level by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

9. All the HoDs and Other Estimating Officers are requested to furnish proposals for Revised Estimates 2020-21 and Budget Estimates 2021-22 in respect of Revenue Receipts and Loan Receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

10. **Economy:**

All HoDs and the Controlling Officers are requested to follow the below instructions for preparing Budget Estimates 2021-22. They shall critically review the programmes/schemes/works and justify their continuance. The Heads of Departments/Estimating Officers should note that it is the primary responsibility of the Officers concerned to rationalize the process of implementation of programmes/schemes/works.

11. In this exercise, **some schemes may have to be wound up and some others merged with or transferred to the activities of other Departments. This should give an opportunity to critically review the activities of each department. In order to ensure effective and optimum utilization of resources, it is necessary to observe economy in expenditure and also avoid such expenditure which does not result in benefits commensurate with the expenditure. HoDs and other Estimating Officers are therefore, advised to analyze the expenditure incurred on all non-salary items and make efforts to save at least 20% of the expenditure for the next financial year.** For any deviation in this regard they must give substantial justification. They are requested to frame the Revised Estimates 2020-21 and Budget Estimates 2021-22 accordingly, keeping in view the above measures.

12. **Sub-Plans for Scheduled Castes, Scheduled Tribes and Backward Classes:**

Upto 2016-17, the State government implemented SCSP, TSP, BC Sub Plan based on the outlay of the State Plan as per their population ratio in the State. The allocation for these sub plans was done based on allocation made for both Centrally Sponsored Schemes and State government schemes. The distinction between Plan and Non Plan was removed from the fiscal year 2017-18. The Social Welfare Department, Tribal Welfare Department and BC Welfare Department, which are Nodal agencies for SCSP, TSP and BC Sub-plans respectively, are to follow the same practice while preparing the estimates for 2021-22 as was followed in 2020-21.

13. **New Schemes:**

All new schemes for which provisions are proposed in the Budget Estimates for the first time, necessary details on which the requirement of funds is based, and copy of the relevant Government Orders sanctioning the scheme should be furnished. As far as possible, lump-

sum provision should not be proposed. In the case of new schemes introduced during the year 2020-21, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provision is included in the Revised Estimates for the current year for any new item of expenditure not provided for in the Budget Estimates of the year, it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the competent authority and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case(**Proforma-13**).

14. **"Gender Budget"**

Gender Budgeting is a process of identifying gender specific barriers across all sectors of development. The process of budget planning and preparation provides a critical opportunity to identify, prioritize and address gender concerns in all Departments. It may be noted here that addressing gender issues may require formulation of a specific scheme/programme for women and girls. However, Departments may make existing schemes/programmes more gender responsive. It may be noted here that each and every sector and department has an impact on the lives of women and girls, and therefore, it is felt that schemes/programmes should have gender component. Therefore, to accompany the budget submissions for the Financial Year 2021-22, all Departments are required to prepare and submit a Gender Budget Statement in the prescribed format. This Gender Budget Statement is to be prepared in two parts-Part A: reflecting schemes that are 100% targeted towards women and girls beneficiaries; Part B: reflecting Pro-women and girl schemes in which 30 to 99% allocations are towards women and girls (**Annexure I & II**).

15. **Child Budget:**

The Government of Andhra Pradesh has decided to prepare a Child Budget Statement (CBS) from FY 2021-22. The Child Budget Statement aims at consolidation and analysis of overall budgetary resources that the Government of Andhra Pradesh allocates and spends on programmes and schemes that benefit children (0-18 years). All the Estimating officers and Heads of Departments are requested to furnish the details on Child Centric Programmes/Schemes under their departments' budget under each programme/scheme, any proposed programmes/schemes to be implemented and any other related matters. Therefore, the information about the allocations for all the Child Centric Programmes/Schemes should be furnished in the formats given in **Annexure-III and Annexure IV**.

16. **Dispensing the SDH 311 and 312 under Corporations/State Development Schemes:** Government have decided to dispense the sub detailed Heads 311 and 312 under various Corporations/societies /Universities / Boards/Academy etc and also dispense the DH/SDH 310/312 under various State Development Schemes under control of Government Departments. Therefore, all the PD Administrators and the Heads of Departments who are drawing State Grants in Aid under 310/311 Grants in Aid towards salaries and 310/312 Other Grants in Aid from the Government partially or fully, shall submit their Budget proposals duly created new SDHs in similar lines of G.O.Ms.No.69, Finance (Budget.I) Department, dated 14.08.2019, being followed regular Government Departments. Government have also examined and taken a view that based on the releases made by the Government of India – Component wise, the departments should go for opening of new sub heads duly taking the components of the said scheme in the first layer.

17. The HoDs shall review the eligibility and financial assistance under welfare programs, technical assistance schemes, operation and maintenance costs, developmental and economic support programs, etc. with a view to bring about greater efficiency in deployment of limited resources indicated through the allocation for each department and more effective coverage to achieve targeted outputs and outcomes.

18. Budget Achievements: The departments shall furnish details about the quantum of work done by them, the physical targets achieved under the scheme during 2018-19 & 2019-20, the physical targets proposed to be achieved during 2020-21 and 2021-22 (**Proforma-C**).

19. APFRBM Rules, 2006: As per rule 6(1) of APFRBM Rules, 2006, the state government shall at the time of presenting the Budget make following disclosures as required under Section 10 of APFRBM Act 2005.

- i. Form D-7 Statement of Assets (**Proforma-D**).
- ii. Form D-8 Tax Revenues raised but not realized (**Proforma-E**).
- iii. Form D-9 Statement of Miscellaneous liabilities outstanding (**Proforma-F**).

20. All the HoDs and Estimating Officers are therefore requested to furnish the relevant information in the prescribed Proforma appended to this order along with the Budget Estimates 2021-22 invariably as these statements have to be presented to the Legislature.

21. Explanations for variations in figures: Estimating Officers are requested to furnish brief and clear explanations for material variations between the Budget and Revised Estimates of the current year and the Budget Estimates for coming year both under Receipts and Expenditure. They are informed that in the absence of explanations, any increase of expenditure included in their estimates is liable to be summarily rejected. While submitting the estimates, the variations, if any, between number and designation of the staff for which provision is made in the estimates and those already furnished by the Estimating Officers in the number statements should be explained in detail with reference to the orders sanctioning the additional staff.

22. Special Points: The attention of all Secretariat Departments, Head of the Departments and Estimating Officers are invited to the following special points:

- o **Salary** – Actual requirement for salary should be submitted based on December, 2020 Pay Bill.
- o **Dearness allowance:** DA shall be calculated at the prevailing rate sanctioned as on date
- o **Leave Travel Concision:** This should be based on the trend of expenditure during the last three years and revised rates.
- o **Travel Allowances:** The expenditure of travel allowances shall be reduced by 20% on BE 2020-21 compared to BE 2019-20. If any excess provision is proposed for Budget Estimates for the year 2021-22 over current year BE, it shall be justified in detail.
- o **Office Expenses** : The expenditure of Office Expenses except DH 131 and 133 shall be reduced by 20% on BE 2020-21 compared to BE 2019-20. If any excess provision is proposed for Budget Estimates for the year 2021-22 over current year BE, it shall be justified in detail.
- o Government contributions towards CPS and EHS shall be projected by all Departments as they will be paid through salary bills.
- o **Rent** – Budget Estimates 2021-22 should be prepared as per actual requirements based on proper approval of the Government. The authority for the rented area and rate shall be uploaded.
- o **Publications:** The expenditure of Publications shall be reduced by 20% on BE 2020-21 compared to BE 2019-20.
- o **Trainings:** The fundamental / foundation training programmes forming part of the probation / promotion and COVID-19 related training requirements have been permitted. However, the expenditure of Trainings shall be reduced by 20% on BE 2020-21 compared to BE 2019-20
- o **Other Administrative expenses:** The expenditure of Other Administrative Expenses shall be reduced by 20% on BE 2020-21 compared to BE 2019-20

- **Purchase of Office Hardware and Peripherals and Furniture:** The expenditure of Purchase of Office Hardware and Peripherals and Furniture shall be reduced by 50% on BE 2020-21 compared to BE 2019-20.
- **Purchase of Motor Vehicles:** A total ban on purchase of new vehicles except Emergency Service Departments has been imposed under this item of expenditure except for emergency services like Medical / Ambulatory Services, Police and Fire Services, VVIP security, etc.
- **New engagement of consultants, outsourcing and engagement of retired Government employees shall be restricted and prior concurrence of Finance Department would be required for the purpose. All the departments are advised to critically review the necessity of continuing permitted number of Outsourcing of Staff and see if the purpose can be served by reducing the number. No further support staff shall be proposed by the departments unless absolutely necessary.**
- **No provision should be made in the Estimates for any item of expenditure for which no sanction of government exists.**
- The HoDs/ Estimating Officers shall ensure that sufficient provisions are made under the detailed head “300-Other Contractual Services” towards payment of remuneration to the persons appointed on contract/outsourcing basis. They are requested to furnish the relevant orders issued by the competent authority for engaging the persons on contract/outsourcing basis while proposing provision in the Budget.
- The full details of pending bills shall be collected and reviewed Priority be given for allocation of funds for these pending bills.
- The provision required for payment of “hiring charges of Private Vehicles” shall be made under the sub detailed head “130/134 - Hiring of Private Vehicles” based on the sanction orders. No provision shall be proposed under this head without specific sanction from the government for hiring of private vehicles for the department for a specific period.
- **Provision for non-recurring items (furniture, equipment, etc.) of expenditure should not be repeated merely on the basis of average expenditure for the previous years, but should be restricted to the actual requirement.**
- The HoDs are requested to ensure that the amounts allocated for supply of uniform to the “Office Subordinates” under the detailed head “250 Clothing Tentage and Stores” shall be utilized for the same purpose without diverting for other purposes.
- The provision required for payment of obsequies to the family of the deceased government employees shall be made under the sub- detailed head of account 310– Grants-in-aid - 318 – Obsequies Charges”. The provision required for payment of contribution and subsidies shall be made under the detailed heads “320-Contributions and 330 – Subsidies respectively and not under sub-detailed head 312 – Other Grants – in- aid”.
- Where any large provision is proposed in respect of outstanding liabilities or arrear payments, full details should be furnished and the original sanction for incurring such expenditure should invariably be quoted.
- Departments are requested to indicate the future expenditure commitments on account of the major policy changes made by the government in the financial year 2020-21, along with estimates of 2021-22.
- Where any expenditure is dependent on finance from outside the state like Government of India, NABARD, etc. estimates should be based only on the last year’s actual release to the State or on the basis of actual need whichever is lower and not on hypothetical figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies and whether this amount has been taken credit in their estimates of Revenue.

23. Scrutiny of estimates by the Administrative Department of Secretariat: The Administrative Departments of Secretariat are requested to scrutinize the estimates of Departments under their control and forward to this Department with their comments thereon. The

object of examination by the Administrative Departments is to detect excessive or inadequate provision in the Revised Estimates and Budget Estimates which they are in a position to do in the better way in view of their more intimate knowledge of working of Departments under their administrative control. The Departments are requested to send proposals for Revised Estimates 2020-21 and Budget Estimates 2021-22 rounding of the figures to the nearest thousands of rupees against each sub-detailed head.

24. The Secretariat departments/HoDs shall ensure submission of relevant documents/orders in support of the budget estimates proposed by them.

25. Date of submission of Estimates through online: The Estimates should be submitted to the Administrative Departments of the Secretariat concerned through online (<http://www.apfinance.gov.in> and <https://apbudget.apcfss.in>) the Administrative Departments of Secretariat would forward the estimates with their comments to the Finance Department by **17-01-2021** at the latest. No Budget Estimates including Number Statements shall be sent to Finance Department manually without uploading through online they will not be taken cognizance of even if they are sent.

26. Experience has shown that in spite of clear instructions, the Budget proposals in most of the cases are getting delayed. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If Estimates are not uploaded in the Budget portal by **25-01-2021**, Finance Department will not be able to intimate any changes in the estimates of Departments as there will not be sufficient time for considering representations against changes effected by this Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
PRINCIPAL SECRETARY TO GOVERNMENT

To

All Departments of Secretariat.

All Heads of Departments and Estimating Officers.

The Registrar, High Court Judicature, Andhra Pradesh at Amaravati.

The Secretary to Governor, Raj Bhavan, Vijayawada.

The Registrar, Lokayukta, Vijayawada.

The Secretary, APPSC, Vijayawada.

Copy to : All Officers in Finance Department.

The Chief Executive Officer, APCFSS, Ibrahimpatnam All Finance Sections.

PS to Hon'ble Chief Minister

PS to Chief Secretary to Government

PS to Hon'ble Minister for Finance.

PS to PFS / Secy. (RM&FP) / Spl. Secy.(B&IF,HR), Finance Department.

SF/SC

//FORWARDED :: BY ORDER//


SECTION OFFICER

APPENDIX - A

Strength 2020-21	Strength 2021-22	Permanent	Temporary	HEAD OF THE DEPARTMENT		
				No. of Posts	Name of the Post	Scale of Pay allowed to the post (RPS 2015)

Proforma - A - RECEIPTS

Name of the HOD

Administrative Department of Secretariat:

Rupees in lakhs

Major head, Sub Major head Minor head, Sub- head and Detailed head of Account	Accounts 2019-20	Budget Estimates 2020-21	Revised Estimates 2020-21	Budget Estimates 2021-22
	(2)	(3)	(4)	(5)

Proforma - 13 - EXPENDITURE FOR NEW SCHEMES

Demand No.

Name of the HOD:

Administrative Department of Secretariat: Name of the New Scheme:

(Rupees in Lakhs)

REVENUE EXPENDITURE

Major head, Sub-Major head Minor head, Detailed head and Sub- detailed head of Appropriation	Revised Estimates 2020-21	Budget Estimates 2021-22	Justification
(1)	(2)	(3)	(4)

CAPITAL EXPENDITURE

Major head, Sub-Major head Minor head, Detailed head and Sub- detailed head of Appropriation	Revised Estimates 2020-21	Budget Estimates 2021-22	Justification
	(2)	(3)	(4)

Note: Indicate G.O Number and date of the new scheme sanctioned.

Proforma - C

PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND ACHIEVEMENTS

Name of the HOD:

Administrative Department of Secretariat:

Name of the Scheme	Physical Targets Fixed		physical Targets Achieved		Physical Targets Proposed		Remark s
	2018-19	2019-20	2018-19	2019-20	2020-21	2021-22	

Proforma- D FOR MD-7 [See rule 6]

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. crores)	Book Value (Rs. crores)	Book Value (Rs. crores)

Financial assets: Loans and advances to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in Government securities/Treasury Bills Investments in 14—day Intermediate Treasury Bills Other financial investments (please specify)			
Total			
Physical assets: Land Building - Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be book- value, i.e. acquisition cost netted for depreciation/impairment.

Proforma - E
Form D -8
[See rule 6]
**TAX REVENUES RAISED BUT NOT
REALISED**
(Principal taxes)
(as at the end of reporting year)

		Amount under disputes (Rs. crore)					Amount not under disputes (Rs. crore)					Grand Total
Major Head	Description	Over	Over	Over	Over	Total	Over	Over	Over	Over	Total	Grand Total
		1 year but less than two years	2 year but less than 5 years	5 year but less than 10 years	10 years		1 year but less than two years	2 year but less than 5 years	5 year but less than 10 years	10 years		
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	T axes on Property and capital al Services											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	T axes 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												
Other Taxes												
TOTAL												

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

Proforma F

Form D - 9

[See rule 61

Statement of Miscellaneous Liabilities: Outstanding

Rs. crore

Sl.No	Name of the scheme	Head of account under which the scheme is sanction	Execution period	Agreement value	Expenditure incurred up to October -2020	Balance to be paid
(1)	(2)	(3)	(4)	(5)	(5)	(6)

PROFORMA - 5

(To be filled by HOD only)

**DETAILS OF LOANS REPAYMENTS AND INTEREST PAYMENTS (MAJOR HEADS :
2049 / 6003 / 6004)**

Estimating Officer

Sl no	HO A	Description of the Loan	Date of Sanction of Loan	Lending Agency	Amount of the loan	Rate of Interest	Mode of Repayment	Outstanding Loan as on 1.4.2021	Amount required during the year towards Principal Repayment	Amount required during the year towards Interest payment
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							(Monthly/ Quarterly/ Yearly)			
		GRAND TOTAL								

Gender Budget 2021-22

ANNEXURE-I

Name of the Department:

PART – 1: CATEGORY – A (100% Allocations for Women)

S.No.	Demand No	Head of Account	Name of the Scheme	Sector – Central/State	Beneficiary /Non Beneficiary Scheme	Year of launch	Objective of the scheme	2021-22 BE

ANNEXURE-II

PART – 2: CATEGORY – B (Between 30% -99% Allocations for Women)

S.No.	Demand No.	Head of Account	Name of the Scheme	Sector – Central/State	Beneficiary /Non Beneficiary Scheme	Year of launch	Objective of the scheme	2021-22 BE

Child Budget 2021-22

ANNEXURE-III

Name of the Department:

I. 100% Child Centric Programmes

S.No.	Demand No	Head of Account	Name of the Scheme	Sector – Central/State	Year of launch	Objective of the scheme	2021-22 BE

ANNEXURE-IV

II. Less than 100% Child Centric Programmes

S.No.	Demand No.	Head of Account	Name of the Scheme	Sector – Central/State	Year of launch	Objective of the scheme	2021-22 BE