



सत्यमेव जयते

# Finance Accounts (Volume - I) 2018-19



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



Government of Andhra Pradesh

**GOVERNMENT OF ANDHRA PRADESH**

**FINANCE ACCOUNTS**

**2018-19**

**VOLUME-I**



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(Both volumes contain contents of each other)

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## **CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON FINANCE ACCOUNTS**

This Compilation containing the Finance Accounts of the Government of Andhra Pradesh for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 from the compiled accounts and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Andhra Pradesh and the statements received from the Reserve Bank of India. Statement Nos.(8, 9, 19 and 20), Explanatory notes (Statement Nos. 5, 14 and 15) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Andhra Pradesh/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Andhra Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (Accounts & Entitlement), Andhra Pradesh. The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit), Andhra Pradesh in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the Explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Andhra Pradesh for the year 2018-19.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Andhra Pradesh being presented separately for the year ended 31 March 2019.

### **Emphasis of Matter**

I want to draw attention to the significant issues/concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Post enactment of the Andhra Pradesh Re-Organisation Act in 2014, an amount of ₹1,51,349.67 crore under Capital Heads, ₹28,099.69 crore under Loans and Advances, ₹4,474.04 crore under Deposits and Advances, ₹238.00 crore under Suspense and Miscellaneous and ₹310.24 crore under Remittances continues to remain un-apportioned between the States of Andhra Pradesh and Telangana. As such, the depicted assets and liabilities of the State Government are affected to that extent.

*(Paragraph 3(iii) of Notes to Accounts)*

2. On the bifurcation of the erstwhile combined State of Andhra Pradesh in 2014, a balance of ₹730.64 crore was available in the NPS Deposit Account of the combined Andhra Pradesh State, pending transfer to NSDL. Of this amount, ₹365.21 crore was apportioned in 2018-19, with Andhra Pradesh being allocated ₹230.61 crore, leaving an amount of ₹365.43 crore still pending apportionment and transfer to NSDL. Further, as of 31 March 2019, the amount pending transfer to NSDL was ₹663.63 crore.

Further, the State Government has created interest liability on the amount not transferred to NSDL, incorrectly used the funds that belong to its employees and created uncertainty in respect of benefits due to the employees affected/avoidable financial liability to Government in future, and, thus leading to possible failure of the scheme itself.

*(Paragraph 3(ii) of Notes to Accounts)*

3. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfill the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The above findings are detailed in the State Finances Audit Report of the Government of Andhra Pradesh for the year 2018-19.



**(RAJIV MEHRISHI)**

**Comptroller and Auditor General of India**

Date: 27 July 2020

Place: New Delhi





**A. Broad overview of the structure of Government accounts**

1. The Finance Accounts of the State of Andhra Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government, as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

**Part I: Consolidated Fund:** This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants-in-Aid and Contributions', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Andhra Pradesh for the period 2018-19 was ₹50 crore.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

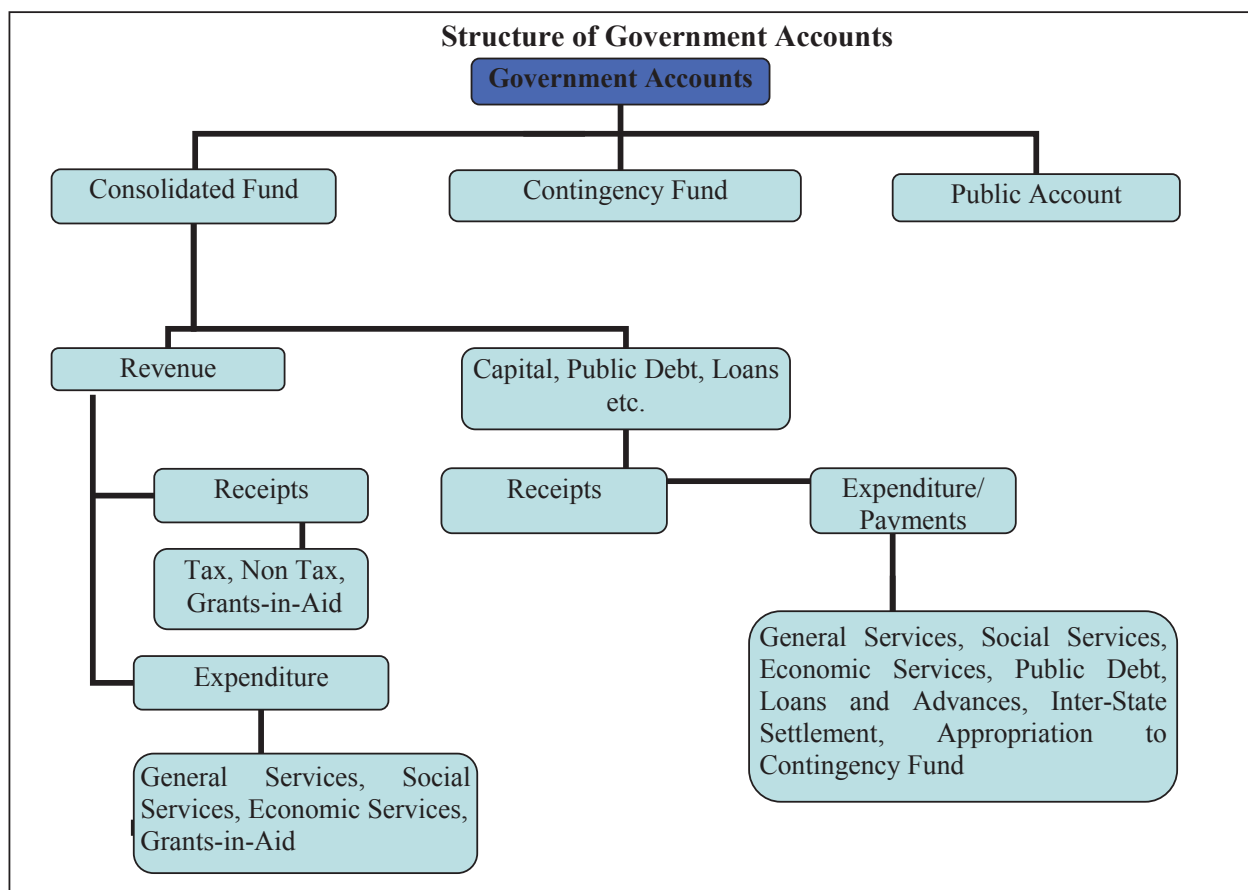
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head, which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2019)

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

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

6. A pictorial representation of the structure of accounts is given below:



#### B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings of the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II
10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

**12. Statement on Sources and Application of Funds for Expenditure other than on Revenue**

**Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

**13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:**

This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

**Volume II of the Finance Accounts contains two parts- nine detailed statements in Part I and 13 Appendices in Part II.**

**Part I of Volume II**

**14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.

**15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Schemes (State Schemes, Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.

**16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Schemes (State Schemes, Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head levels also.

**17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Part I of this volume, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.

**18. Detailed Statement of Loans and Advances given by the State Government:** This statement corresponds to the summary statement 7 in Volume I.

**19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level, the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
- 22. Detailed Statement on Investments of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds (Public Account).

## **Part II of Volume II**

**Part II contains 13 appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, etc. These details are presented in the accounts at Sub Head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### **C. Ready Reckoner:**

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

<b>Parameter</b>	<b>Summary Statements (Volume I)</b>	<b>Detailed Statements (Volume II)</b>	<b>Appendices</b>
<b>Revenue Receipts (including Grants received)</b>	2, 3	14	
<b>Revenue Expenditure</b>	2, 4	15	I (Salary), II (Subsidy)
<b>Grants-in-Aid given by the Government</b>	2,10	---	III
<b>Capital receipts</b>	2, 3	14	
<b>Capital expenditure</b>	1, 2, 4,5,12	16	
<b>Loans and Advances given by the Government</b>	1, 2, 7	18	
<b>Debt Position/Borrowings</b>	1, 2, 6	17	
<b>Investments of the Government in Companies, Corporations etc</b>	8	19	
<b>Cash</b>	1, 2,12		
<b>Balances in Public Account and investments thereof</b>	1, 2	21, 22	
<b>Guarantees</b>	9	20	
<b>Schemes</b>			IV (Externally Aided Projects), V

#### **D. Periodical adjustments and Book adjustments:**

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

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

\* \* \*



## 1. STATEMENT OF FINANCIAL POSITION

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

Assets <sup>1</sup>		Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
		Notes to Accounts	Statement		
(₹ in Crore)					
	Cash				
(i)	Cash in Transit and Local Remittances		Annexure to St.No.2	2.90	2.90
				...	...
(ii)	Departmental Balances		21	...	...
				0.90	0.90
(iii)	Permanent Imprest		21	0.18	0.18
				1.44	1.44
(iv)	Cash Balance Investments	Para.2-(vi)	21	...	...
				...	...
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	22.24	(-)8,58.36
					...
(vi)	Investments from Earmarked Funds <sup>2</sup>		22 & 19	83,61.58	73,75.49
					...
	Capital Expenditure				
(i)	Investments in shares of Companies, Corporations etc.	Para.3-(vi)	8 & 19	10,95.37	10,67.16
				84,01.21	84,01.21
(ii)	Other Capital Expenditure <sup>3</sup>		16	6,82,07.24	4,82,59.11
				14,29,48.46	14,29,48.46
	Contingency Fund (un-recouped)	Para.3-(xi)	21	0.15	...
	Loans and Advances	Para.3-(v)	7&18	36,68.63	21,02.69
				2,80,99.68	2,80,99.68
	Advances with departmental officers		21	0.89	0.86
				29.63	29.63
	Suspense and Miscellaneous Balances <sup>4</sup>	Para.3-(ix)	21	32.44	...
				2,35.66	2,56.21
	Remittance Balances	Para.3-(ix)	21	2,43.88	...
				3,10.23	3,10.23
	Cumulative excess of expenditure over Receipts <sup>5</sup>			42,58.78	...
				...	...
	Total			26,59,21.49	23,79,97.79

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

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

<sup>3</sup> Investments in shares of companies, corporations, etc., are excluded under capital expenditure to the extent of ₹ 10,95.37 crore which forms part of Capital expenditure and is shown separately under item no.(i) Capital Expenditure.

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

(b) The Balance of ₹2,56.21 crore (DR) under L-Suspense and Miscellaneous as on 31 March 2018 has been apportioned to Telangana to the extent of ₹9.95 crore (DR) and ₹10.60 crore (DR) to Andhra Pradesh, cleared through advice in respect of MH-8658 leaving un-apportioned balance of ₹2,35.66 crore (DR) shown in **bold** font in Finance Accounts of both the states.

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

# 1. STATEMENT OF FINANCIAL POSITION

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

Liabilities		Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
		Notes to Accounts	Statement		
(₹ in Crore)					
	<b>Borrowings (Public Debt)</b>				
(i)	Internal Debt		17	18,33,69.19	15,99,08.48
				<b>(-)95.17</b>	<b>(-)95.17</b>
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		17	23.16	26.40
				<b>1.75</b>	<b>1.75</b>
	Loans for State Plan Schemes		17	72,48.61	89,36.93
				...	...
	Loans for Central Plan Schemes		17	...	...
				<b>3.59</b>	<b>3.59</b>
	Loans for Centrally Sponsored Plan Schemes		17	...	...
				...	...
	Other Loans		17	29,37.16	...
				<b>8.74</b>	<b>8.74</b>
	<b>Contingency Fund (Corpus)</b>		21	50.00	50.00
	<b>Liabilities on Public Account</b>				
(i)	Small Savings- Provident Funds etc.		21	1,57,29.99	1,35,08.84
				...	...
(ii)	Deposits <sup>6</sup>		21	4,10,96.50	2,28,06.65
				<b>45,03.68</b>	<b>1,71,12.41</b>
(iii)	Reserve Funds	Para.3-(viii)	21	1,10,44.29	88,62.84
				...	...
(iv)	Remittance Balances	Para.3-(ix)	21	...	16,21.87
				...	
(v)	Suspense and Miscellaneous Balances	Para.3-(ix)	21	...	46.99
				...	
	Cumulative excess of receipts over Expenditure <sup>6</sup>			...	51,97.47
	<b>Total</b>			26,59,21.49	23,79,97.79

<sup>6</sup> The outstanding unapportioned balance of ₹1,70,82.78crore (Cr) [ ₹1,71,12.41 (Cr) (-) ₹29.63(Dr)] under K-Deposits and Advances as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73 crore (Cr) (Telangana ₹44,78.89 crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹44,74.05crore [₹45,03.68 (Cr) (-) ₹29.63(Dr)].

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
(₹ in Crore)					
<b>Part-I Consolidated Fund</b>					
<b>Section-A : Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>11,46,70.86</b>	<b>10,50,62.10</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>12,85,69.93</b>	<b>12,12,13.77</b>
<b>Tax Revenue</b> (raised by the State) (Ref. Statement 3 & 14)	<b>5,80,30.97</b>	<b>4,94,86.41</b>	Salaries <sup>(1)</sup> (Ref. Statement 4-B & Appendix-I)	2,42,84.93	2,21,47.07
<b>Non-tax Revenue</b> (Ref. Statement 3 & 14)	<b>43,96.13</b>	<b>38,13.82</b>	Subsidies <sup>(1)</sup> (Ref. Appendix-II)	23,51.76	71,45.70
Interest Receipts (Ref. Statement 3 & 14)	50.11	96.09	Grants-in-Aid <sup>(1,2)</sup> (Ref. Statement 4-B, 10 & Appendix-III)	6,07,53.58	5,30,04.48
Others (Ref. Statement 3)	43,46.02	37,17.73	<b>General Services</b> (Ref. Statement 4 & 15)	<b>3,29,16.56</b>	<b>3,20,11.88</b>
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	<b>3,27,87.03</b>	<b>2,90,01.16</b>	Interest Payment & Service of Debt (Ref. Statement 4-A, 4-B & 15)	1,56,91.98	1,41,91.86
			Pension (Ref. Statement 4-A, 4-B & 15)	1,52,90.77	1,62,35.87
			Others (Ref. Statement 4-B)	19,33.81	15,84.15
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>57,62.97</b>	<b>75,45.10</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>24,59.00</b>	<b>(-)7,26.50</b>
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>1,94,56.73</b>	<b>2,27,60.71</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	<b>41.13</b>	<b>86.04</b>
<b>Revenue Deficit</b>	<b>1,38,99.07</b>	<b>1,61,51.67</b>	<b>Revenue Surplus</b>	...	...

- (1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grant-in-Aid figure comprises of the expenditure classified under the dedicated object head "310 Grants-in-Aid" across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid.
- (2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc., by the Government is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
(₹ in Crore)					
<b>Section-B : Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	...	...	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>1,99,76.34</b>	<b>1,34,90.71</b>
			Salaries <sup>(3)</sup>	5,78.98	5,18.46
			General Services (Ref. Statement 4-A & 16)	2,74.99	2,83.04
			Social Services (Ref. Statement 4-A & 16)	28,62.92	28,87.12
			Economic Services (Ref. Statement 4-A & 16)	1,62,59.45	98,02.09
<b>Recoveries of Loans &amp; Advances</b> (Ref. Statement 3, 7 & 18)	<b>2,77.39</b>	<b>50.52</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>18,43.33</b>	<b>27,80.71</b>
			General Services (Ref. Statement 4-A, 7&18)	...	...
			Social Services (Ref. Statement 4-A, 7&18)	12,36.63	19,08.28
			Economic Services (Ref. Statement 4-A, 7& 18)	3,51.00	7,84.64
			Others (Ref. Statement 7)	2,55.70	61.79
<b>Public Debt Receipts</b> (Ref. Statement 3, 6 & 17)	<b>9,79,80.04</b>	<b>7,40,63.46</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>7,32,73.73</b>	<b>5,50,80.98</b>
Internal Debt (Market loans etc.) (Ref. Statement 3, 6 & 17)	9,59,89.67	7,31,16.67	Internal Debt <sup>(4)</sup> (Market loans etc.) <sup>(5)</sup> (Ref. Statement 4-A, 6 & 17)	7,25,28.96	5,40,86.27
Loans from GOI (Ref. Statement 3, 6 & 17)	19,90.37	9,46.79	Loans from GOI (Ref. Statement 4A, 6&17)	7,44.77	9,94.71
<b>Net of inter-state Settlement</b>	...	...	<b>Net of inter-state Settlement</b>	<b>26.11</b>	<b>8.23</b>
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>21,29,28.29</b>	<b>17,91,76.08</b>	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	<b>22,36,89.44</b>	<b>19,25,74.40</b>
<b>Deficit in Consolidated Fund</b>	<b>1,07,61.15</b>	<b>1,33,98.32</b>	<b>Surplus in Consolidated Fund</b>	...	...
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	...	0.12	<b>Contingency Fund</b> (Ref. Statement 21)	0.15	...

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

(4) Includes NSSF payment of ₹11,54.40 crore.

(5) Includes ₹5,98,68.28 crore and ₹5,97,29.01 crore being the receipt and payment respectively pertaining to Ways and Means Advances.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
(₹ in Crore)					
<b>III. Public Account<sup>(6)</sup></b>					
Small Savings (Ref. Statement 21)	44,66.36	37,84.85	Small Savings (Ref. Statement 21)	22,45.21	21,41.72
Reserves & Sinking Funds (Ref. Statement 21)	36,56.48	20,41.37	Reserves & Sinking Funds (Ref. Statement 21)	24,61.12	22,10.72
Deposits (Ref. Statement 21)	8,98,48.74	9,96,58.12	Deposits (Ref. Statement 21)	7,96,88.73	9,50,49.45
Advances (Ref. Statement 21)	...	67.85	Advances (Ref. Statement 21)	0.03	68.21
Suspense and Misc. (Ref. Statement 21)	4,42,38.27	6,43,81.27	Suspense and Misc. <sup>(7)</sup> (Ref. Statement 21)	4,43,07.09	6,03,45.63
Remittances (Ref. Statement 21)	6.52	2,86,51.99	Remittances (Ref. Statement 21)	18,72.29	2,59,95.40
<b>Total Receipts Public Account (Ref. Statement 21)</b>	<b>14,22,16.37</b>	<b>19,85,85.45</b>	<b>Total Disbursements Public Account (Ref. Statement 21)</b>	<b>13,05,74.47</b>	<b>18,58,11.13</b>
<b>Deficit in Public Account</b>	<b>...</b>	<b>...</b>	<b>Surplus in Public Account</b>	<b>1,16,41.90</b>	<b>1,27,74.32</b>
<b>Opening Cash Balance</b>	<b>(-)8,55.46</b>	<b>(-)2,31.58</b>	<b>Closing Cash Balance</b>	<b>25.14</b>	<b>(-)8,55.46</b>
<b>Increase in Cash Balance</b>	<b>8,80.60</b>	<b>...</b>	<b>Decrease in Cash Balance</b>	<b>...</b>	<b>6,23.88</b>

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

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

**ANNEXURE**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**  
**(₹ in Crore)**

		<b>On 31 March 2019</b>	<b>On 31 March 2018</b>
<b>(a)</b>	<b>General Cash Balances-</b>		
1.	Cash in Treasuries		...
2.	Deposits with Reserve Bank	20.90	(-)8,59.70
3.	Deposits with other Banks	1.34	1.34
4.	Remittances in Transit	2.90	2.90
	<b>Total</b>	<b>25.14</b>	<b>(-)8,55.46</b>
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	...	...
	<b>Total- (a)</b>	<b>25.14</b>	<b>(-)8,55.46</b>
<b>(b)</b>	<b>Other Cash Balances and Investments</b>		
1.	8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers Forest Officers General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	0.90	0.90
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.62	1.62
3.	Investment out of Earmarked Funds	83,61.59	73,75.49
	<b>Total-(b)</b>	<b>83,64.11</b>	<b>73,78.01</b>
	<b>Total-(a) +(b)</b>	<b>83,89.25</b>	<b>65,22.55</b>

(\*)There was a net difference of ₹ 30.26crore (Debit) between the figures reflected in the accounts ₹56.58 crore (Debit) and that intimated by the Reserve Bank of India ₹26.32 crore (Credit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of July 2019 accounts the net difference to be reconciled is ₹30.26 crore (Debit).

		<b>Debit</b>	<b>Credit</b>	<b>Net</b>
		<b>(₹ in Crore)</b>		
i)	Difference as on 31 March 2019	56.58	26.32	30.26(Dr)
ii)	Cleared in the accounts upto July 2019	...	...	...
iii)	Difference after the closing of July 2019	56.58	26.32	30.26(Dr)

**ANNEXURE**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**  
**EXPLANATORY NOTES**

- (a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.94 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance<sup>(1)</sup> for the purpose of grant of Ways and Means Advances/ Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity value of 14 day Treasury Bills if any is added and excess balance, if any after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at, results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day, the State Government applies for Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) The limit for Normal Ways and Means Advances to the State Government was ₹15,10.00 crore as on 31 March 2019. The Bank has also agreed to give special Ways and Means Advances against the pledge of Government Securities. The limit of special Ways and Means Advances is revised by the Bank from ₹6,99.92 crore to ₹6,23.06 crore as on 31 March 2019.

**Without resorting to any Ways and Means Advances and Overdraft from Reserve Bank of India, Nagpur, the State Government maintained the minimum Cash Balance with the Bank for 115 days from 01 April 2018 to 31 March 2019.**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2018 to 31 March 2019 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	115
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	115
(iii)	Number of days on which the minimum balance was maintained by taking special Drawing Facility	28
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances but no overdraft was taken	...
(v)	Number of days on which overdrafts were taken	107

- (1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2019, but worked out by 16<sup>th</sup> July 2019 and not simply the daily Balance on 31<sup>st</sup> March 2019.
- (2) The number of days against Overdraft also includes the days on which ordinary Ways and Means Advance and Special Drawing Facility was availed; the number of days against ordinary Ways and Means Advance also include the days on which Special Drawing Facility was availed.

**ANNEXURE**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

<b>DETAILS OF SPECIAL WAYS AND MEANS ADVANCES, ORDINARY WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVT OF ANDHRA PRADESH</b>						
<b>(₹ in Crore)</b>						
Month	Spl Drawing Facility		Ways & Means Advances		Ways & Means Advances -Overdraft	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April/ 2018	02	4,94.19	02	15,10.00	06	4,92.10
May/2018	02	7,33.30	07	15,10.00	08	12,62.48
June/2018	06	16,51.88	10	19,52.48	03	5,90.04
July/2018	01	5,42.35	10	23,32.30	08	6,51.65
August/2018	04	7,11.98	16	18,71.86	00	0.00
September/2018	02	11,18.85	14	31,36.67	04	1,40.33
October/2018	01	11,28.44	10	37,39.68	17	23,97.62
November/2018	01	11,42.57	14	24,54.74	09	15,40.26
December/2018	00	6,02.08	01	15,75.33	19	27,79.71
January/2019	00	5,99.67	05	15,97.71	16	18,71.74
February/2019	00	6,85.26	12	37,47.88	09	31,71.44
March/ 2019	09	16,85.66	14	36,88.59	08	47,57.44
<b>Total</b>	<b>28</b>	<b>1,10,96.23</b>	<b>115</b>	<b>2,91,17.24</b>	<b>107</b>	<b>1,96,54.81</b>

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31 March 2019.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

	<b>Opening Balance on 01 April 2018</b>	<b>Purchases</b>	<b>Sales</b>	<b>Closing Balance on 31 March 2019</b>	<b>Interest realised</b>
<b>(₹ in Crore)</b>					
Short-term investments- Government of India Treasury Bills	...	4,22,53.06	4,22,53.06	...	15.30
<b>Total</b>		<b>4,22,53.06</b>	<b>4,22,53.06</b>	<b>...</b>	<b>15.30</b>

- (e) The details of investments out of earmarked funds are given in the Statement No.22.
- Securities of the face value of ₹ 0.77 crore were transferred to (i) a Government Company ‘the Hyderabad Chemicals and Fertilizers Limited Hyderabad’ (now a subsidiary of Andhra Pradesh State Agro-Industries Corporation Hyderabad (₹0.07 crore)) and (ii) a Joint Stock Company ‘the Azamjahi Mills, Hyderabad’ (₹0.70 crore) in 1969 (since taken over by the National Textile Corporation Limited) under the Sick Textile undertakings (Nationalisation Act 1974) to enable them to raise funds on the strength of these Securities. Government initiated legal proceedings for return of Securities against the Central Bank of India with whom the Azamjahi Mills had pledged them. Further developments are awaited. The amounts are yet to be apportioned.



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

	Description	Actuals	
		2018-19	2017-18
			(₹ In crore)
<b>I. Consolidated Fund</b>			
<b>A. Tax Revenue-</b>			
<b>A.1 Own Tax Revenue-</b>			
	State Goods and Services Tax (SGST)	2,06,11.27	1,08,20.44
	Integrated Goods and Services Tax (IGST)	...	0.23
	Other Taxes on Income and Expenditure	2,52.27	2,45.01
	Land Revenue	57.25	1,07.34
	Stamps and Registration Fees	54,27.81	42,70.52
	Taxes on Immovable property other than Agricultural land	1,59.18	1,32.06
	State Excise	62,20.20	54,60.29
	Taxes on Sales, Trade etc.	2,19,14.46	2,53,35.01
	Taxes on Vehicles	33,40.82	30,38.98
	Taxes on Goods and Passengers	26.21	5.00
	Taxes and Duties on Electricity	11.46	15.97
	Other Taxes and Duties on Commodities and Services	10.05	55.56
	others	...	...
	<b>Total A.1</b>	<b>5,80,30.98</b>	<b>4,94,86.41</b>
<b>A.2 Share of net proceeds of Taxes-</b>			
	Central Goods and Services Tax (CGST)	80,91.86	4,09.40
	Integrated Goods and Services Tax (IGST)	6,45.80	29,27.32
	Corporation Tax	1,14,01.39	88,79.73
	Taxes on Income other than Corporation Tax	83,96.65	74,98.30
	Other Taxes on Income and Expenditure	59.38	(-)0.11
	Taxes on Wealth	4.18	(-)0.27
	Customs	23,23.94	29,26.40
	Union Excise Duties	15,44.39	30,58.90
	Service Tax	3,02.50	29,74.88
	Other Taxes and Duties on Commodities and Services	16.94	3,26.61
	<b>Total-A.2</b>	<b>3,27,87.03</b>	<b>2,90,01.16</b>
	<b>Total- A</b>	<b>9,08,18.01</b>	<b>7,84,87.57</b>
<b>B. Non-Tax Revenue-</b>			
	Non-ferrous Mining & Metallurgical Industries	22,10.53	21,56.37
	Forestry and Wild Life	4,25.84	3,41.57
	Other Administrative Services	2,74.95	4,23.73
	Police	2,24.79	2,57.86
	Medical and Public Health	2,22.04	1,71.75
	Urban Development	2,18.09	(-)8,91.43
	Ports and Light Houses	1,50.37	1,69.10
	Miscellaneous General Services	1,38.10	3,07.85
	Social Security and Welfare	1,17.25	1.66
	Major Irrigation	93.54	1,60.62
	Interest Receipts	50.11	96.09

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

Description	Actuals	
	2018-19	2017-18
		(₹ In crore)
<b>I. Consolidated Fund</b>		
Roads and Bridges	42.68	63.16
Public Service Commission	34.39	3.74
Other General Economic Services	34.13	34.11
Medium Irrigation	32.03	7.98
Education, Sports, Art and Culture	30.96	1,03.58
Labour and Employment	22.25	21.00
Co-operation	17.70	18.01
Power	9.28	7.51
Contributions and Recoveries towards Pension and other Retirement Benefits	8.89	6.82
Village and Small Industries	6.61	7.01
Civil Supplies	6.00	4.51
Water Supply and Sanitation	5.86	11.94
Housing	4.39	0.90
Public Works	3.83	4.10
Fisheries	3.09	(-)1.17
Crop Husbandry	2.50	22.28
Other Social Services	1.61	10.77
Dividends and Profits	1.32	1.00
Other Rural Development Programmes	0.88	2,77.78
Land Reforms	0.77	0.52
Jails	0.36	0.72
Minor Irrigation	0.32	1.99
Animal Husbandry	0.26	0.35
Information and Publicity	0.16	0.15
Stationery and Printing	0.15	0.19
Other Agricultural Programmes	0.07	...
Tourism	0.02	0.06
Agricultural Research and Education	...	9.60
Family Welfare	...	0.03
Other Industries	...	0.01
Civil Aviation	...	...
<b>Total- B</b>	<b>43,96.12</b>	<b>38,13.82</b>

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

	Description	Actuals	
		2018-19	2017-18
			(₹ In crore)
	<b>II. Grants from Government of India</b>		
<b>C. Grants-</b>			
	<b>Grants-in-Aid from Central Government-</b>		
	<b>Non Plan Grants-</b>	...	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	...
	Grants towards contribution to State Disaster Response Fund	...	...
	Grants under National Disaster Response Fund	...	...
	Other Grants	...	...
	<b>Grants for State/ Union Territory Plan Schemes-</b>		
	Block Grants	...	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	...
	Grants from Central Road Fund	3,26.88	...
	Centrally Assisted State Plan Schemes	...	...
	<b>Grants for Central Plan Schemes-</b>		
	Other Receipts	...	(-),2,00.00
	<b>Centrally Sponsored Schemes-</b>		
	Central Assistance/Share	1,24,45.54	1,51,04.40
	Grants under proviso to Article 275(1) of the Constitution	63.91	45.91
	Grants from Central Road Fund	...	3,31.48
	<b>Finance Commission Grants-</b>		
	Post Devolution Revenue Deficit Grant	36,44.00	44,30.01
	Grants for Rural Local Bodies	8,58.99	21,80.82
	Grants for Urban Local Bodies	5,87.07	...
	Grants-in-aid for State Disaster Response Fund	4,58.10	3,63.75
	<b>Other Transfer/Grants to States/Union Territories with Legislatures-</b>		
	Grants towards Contribution to National Disaster Response Fund (NDRF)	10,04.88	...
	Compensation for loss of revenue arising out of implementation of GST	...	3,82.00
	Other Receipts	67.36	1,22.34
	<b>Total- C</b>	<b>1,94,56.73</b>	<b>2,27,60.71</b>
	<b>Total- Revenue Receipts (A+B+C)</b>	<b>11,46,70.86</b>	<b>10,50,62.10</b>
	<b>III. Capital, Public Debt and Other Receipts</b>		
<b>D. Capital Receipts-</b>		...	...
	<b>Total- D</b>	...	...
<b>E. Public Debt Receipts-</b>			
	<b>Internal Debt-</b>		

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

	Description	Actuals	
		2018-19	2017-18
			(₹ In crore)
	Market Loans	3,47,57.21	2,55,72.85
	Loans from Financial Institutions	13,64.18	16,83.07
	Bonds	...	...
	Other Loans	...	...
	Ways and Means Advances from the RBI	5,98,68.28	4,58,60.75
	Special Securities issued to National Small Savings Fund	...	...
	<b>Loans and Advances from Central Government-</b>		
	Non Plan Loans	...	...
	Loans for State Plan Schemes (Block Loans) <sup>(S)</sup>	(-)9,46.79	9,46.79
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	29,37.16	...
	<b>Total- E</b>	<b>9,79,80.04</b>	<b>7,40,63.46</b>
<b>F.</b>	Loans and Advances by State Government (Recoveries) <sup>(1)</sup>	2,77.39	50.52
<b>G.</b>	<b>Inter-State Settlements</b>	...	...
	<b>Total- Receipts in Consolidated Fund</b>		
	<b>(A+B+C+D+E+F+G)</b>	<b>21,29,28.29</b>	<b>17,91,76.08</b>

(S) All Central Loans for Plan schemes, including Central Plan schemes and Centrally sponsored plan schemes are booked under 'Block Loans'.

(1) Details are in Statements 7 and 18 in Volume II.

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
<i>(₹ in Crore)</i>					
<b>A.</b>	<b>General Services-</b>				
<b>A.1</b>	<b>Organs of State-</b>				
	Parliament/State/Union Territory Legislatures	77.53	...	...	77.53
	President, Vice-President/Governor, Administrator of Union Territories	...	...	...	...
	Council of Ministers	20.71	...	...	20.71
	Administration of Justice	6,94.56	...	...	6,94.56
	Elections	3,91.20	...	...	3,91.20
<b>A.2</b>	<b>Fiscal Services-</b>				
	Land Revenue	77.22	...	...	77.22
	Stamps and Registration	1,51.93	...	...	1,51.93
	State Excise	3,40.17	...	...	3,40.17
	Taxes on Sales, Trade etc.	3,21.45	...	...	3,21.45
	Taxes on Vehicles	1,07.16	...	...	1,07.16
	Other Taxes and Duties on Commodities and Services	9.01	...	...	9.01
	Appropriation for reduction or avoidance of debt	3,50.00	...	...	3,50.00
	Interest Payments	1,53,41.98	...	...	1,53,41.98
<b>A.3</b>	<b>Administrative Services-</b>				
	Public Service Commission	45.73	...	...	45.73
	Secretariat - General Services	3,72.02	...	...	3,72.02
	District Administration	11,09.28	...	...	11,09.28
	Treasury and Accounts Administration	2,87.33	...	...	2,87.33
	Police	50,77.39	1,66.08	...	52,43.47
	Jails	1,56.42	...	...	1,56.42
	Stationery and Printing	30.00	0.67	...	30.67
	Public Works	2,38.64	58.02	...	2,96.66
	Vigilance	46.60	...	...	46.60
	Other Administrative Services	2,36.00	50.22	...	2,86.22
<b>A.4</b>	<b>Pension &amp; Misc. General Services-</b>				
	Pensions and Other Retirement Benefits	1,52,90.77	...	...	1,52,90.77
	Miscellaneous General Services	16.85	...	...	16.85
	<b>Total- General Services</b>	<b>4,07,89.95</b>	<b>2,74.99</b>	<b>...</b>	<b>4,10,64.94</b>
<b>B.</b>	<b>Social Services-</b>				
<b>B.1</b>	<b>Education, Sports, Art &amp; Culture-</b>				
	General Education	1,87,79.33	2,44.86	...	1,90,24.19
	Technical Education	3,73.79	...	...	3,73.79
	Sports and Youth Services	38.93	...	...	38.93

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					<i>(₹ in Crore)</i>
	Art and Culture	1,49.71	...	...	1,49.71
<b>B.2</b>	<b>Health &amp; Family Welfare-</b>				
	Medical and Public Health	52,19.55	1,68.75	...	53,88.30
	Family Welfare	20,05.62	6.17	...	20,11.79
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development-</b>				
	Water Supply and Sanitation	15,89.73	5,13.68	1,52.40	22,55.81
	Housing	34,66.99	...	10,78.78	45,45.77
	Urban Development	36,52.19	12,27.93	5.45	48,85.57
<b>B.4</b>	<b>Information and Broadcasting-</b>				
	Information and Publicity	1,83.72	...	...	1,83.72
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-</b>				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	54,46.99	1,43.86	...	55,90.85
<b>B.6</b>	<b>Labour and Labour Welfare-</b>				
	Labour and Employment	5,52.88	...	...	5,52.88
<b>B.7</b>	<b>Social Welfare &amp; Nutrition-</b>				
	Social Security and Welfare	2,02,82.75	49.36	...	2,03,32.11
	Nutrition	9,53.80	...	...	9,53.80
	Relief on account of Natural Calamities	14,57.84	...	...	14,57.84
<b>B.8</b>	<b>Others-</b>				
	Other Social Services	85.99	5,11.50	...	5,97.49
	Secretariat-Social Services	40.06	...	...	40.06
	<b>Total- Social Services</b>	<b>6,42,79.87</b>	<b>28,66.11</b>	<b>12,36.63</b>	<b>6,83,82.61</b>
<b>C.</b>	<b>Economic Services-</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities-</b>				
	Crop Husbandry	40,46.51	1,02.46	...	41,48.97
	Soil and Water Conservation	36.17	14.12	...	50.29
	Animal Husbandry	9,56.19	27.18	...	9,83.37
	Loans for Dairy Development	...	...	35.00	35.00
	Fisheries	1,90.67	13.57	...	2,04.24
	Forestry and Wild Life	2,82.70	63.24	...	3,45.94
	Food Storage and Warehousing	(-)20.90	...	...	(-)20.90
	Agricultural Research and Education	23,00.12	55.04	...	23,55.16
	Co-operation	1,87.33	2.09	...	1,89.42
	Other Agricultural Programmes	5,09.90	...	...	5,09.90

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
<i>(₹ in Crore)</i>					
<b>C.2</b>	<b>Rural Development-</b>				
	Special Programmes for Rural Development	2,41.68	...	...	2,41.68
	Rural Employment	36,08.87	...	...	36,08.87
	Land Reforms	9.57	...	...	9.57
	Other Rural Development Programmes	36,00.13	8,75.03	...	44,75.16
<b>C.4</b>	<b>Irrigation &amp; Flood Control</b>				
	Major Irrigation	5,02.23	1,03,17.80	...	1,08,20.03
	Capital Outlay on Medium Irrigation	...	1,86.94	...	1,86.94
	Minor Irrigation	94.22	27,28.21	...	28,22.43
	Command Area Development	5.52	...	...	5.52
	Flood Control and Drainage	0.18	1,52.94	...	1,53.12
<b>C.5</b>	<b>Energy-</b>				
	Power	19,01.63	1.66	3,00.33	22,03.62
	New and Renewable Energy	...	...	...	...
<b>C.6</b>	<b>Industry &amp; Minerals-</b>				
	Village and Small Industries	2,23.02	1,32.35	...	3,55.37
	Industries	6,03.45	...	...	6,03.45
	Non-Ferrous Mining and Metallurgical Industries	37.72	0.09	...	37.81
	Consumer Industries	...	15.00	...	15.00
	Other Industries	1,43.76	5,06.18	...	6,49.94
<b>C.7</b>	<b>Transport-</b>				
	Ports and Light Houses	19.08	7.42	...	26.50
	Civil Aviation	37.64	67.96	15.67	1,21.27
	Roads and Bridges	7,94.70	7,72.29	...	15,66.99
	Road Transport	2,90.00	...	...	2,90.00
	Inland Water Transport	0.81	...	...	0.81
<b>C.9</b>	<b>Science &amp; Technology-</b>				
	Other Scientific Research	8.06	...	...	8.06
	Ecology and Environment	2.25	...	...	2.25
<b>C.10</b>	<b>General Economic Services-</b>				
	Secretariat-Economic Services	21,45.51	...	...	21,45.51
	Tourism	1,10.18	9.88	...	1,20.06
	Foreign Trade and Export Promotion	0.97	...	...	0.97
	Census, Surveys and Statistics	91.81	...	...	91.81
	Civil Supplies	4,80.25	...	...	4,80.25
	Investments in General Financial and Trading Institutions	...	2.96	...	2.96

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
		<i>(₹ in Crore)</i>			
	Other General Economic Services	17.04	7,80.83	...	7,97.87
	<b>Total- Economic Services</b>	<b>2,34,58.97</b>	<b>1,68,35.24</b>	<b>3,51.00</b>	<b>4,06,45.21</b>
<b>D.</b>	<b>Loans, Grants in Aid &amp; Contributions-</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	41.13	...	...	41.13
<b>E.</b>	<b>Loans to Government Servants, etc.-</b>				
	Loans to Government Servants etc.	...	...	2,55.70	2,55.70
<b>F.</b>	<b>Public Debt-</b>				
	Internal Debt of the State Government	...	...	7,25,28.96	7,25,28.96
	Loans and Advances from the Central Government	...	...	7,44.77	7,44.77
	<b>Total- Loans, Grants in Aid &amp; Contributions, Loans to Government Servants and Public Debt</b>	<b>41.13</b>	<b>...</b>	<b>7,35,29.43</b>	<b>7,35,70.56</b>
<b>G.</b>	<b>Inter State Settlement</b>	...	...	26.11	26.11
	<b>Total- Consolidated Fund Expenditure</b>	<b>12,85,69.92</b>	<b>1,99,76.34</b>	<b>7,51,43.17</b>	<b>22,36,89.43</b>



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

**B. EXPENDITURE BY NATURE**

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in Crore)</i>									
Grants-in-Aid	60794.71	1.43	60796.14	53090.52	0.08	53090.60	53978.53	43.32	54021.85
Salaries	24284.93	578.98	24863.91	22147.07	518.46	22665.53	20946.15	495.85	21442.00
Pensionary Charges	18112.02	...	18112.02	19258.02	...	19258.02	17081.10	...	17081.10
Interest	15347.55	...	15347.55	13843.81	...	13843.81	11712.23	...	11712.23
Major Works	...	17727.83	17727.83	0.11	12534.97	12535.08	...	12653.21	12653.21
Subsidies	2351.76	...	2351.76	7145.70	...	7145.70	6246.06	...	6246.06
Scholarships and Stipends	2448.23	...	2448.23	3685.81	...	3685.81	3014.26	...	3014.26
Professional Services	1899.98	46.57	1946.55	1681.08	21.63	1702.71	1154.97	10.83	1165.80
Minor Works	920.89	1081.87	2002.76	1601.86	42.51	1644.37	1203.19	64.35	1267.54
Other Charges	959.55	463.35	1422.90	1256.89	59.81	1316.70	880.90	1505.44	2386.34
Cost of Ration/Diet Charges	1142.58	...	1142.58	1302.55	...	1302.55	940.27	...	940.27
Contributions	837.65	...	837.65	1091.72	...	1091.72	1284.78	...	1284.78
Encashment of Earned Leave	806.66	...	806.66	970.74	...	970.74	155.38	...	155.38
Other Contractual Services	840.28	24.48	864.76	774.67	25.65	800.32	485.17	17.34	502.51
Supplies and Materials	789.29	0.10	789.39	761.85	4.45	766.30	557.98	1.43	559.41
Office Expenses	513.42	28.36	541.78	469.81	38.33	508.14	331.87	23.62	355.49
Investments	...	28.21	28.21	...	497.31	497.31	...	265.89	265.89
Transfer to Reserve Funds and Deposit Accounts - SDRF	509.00	...	509.00	485.00	...	485.00	462.00	...	462.00
Domestic Travel Expenses	325.63	7.28	332.91	306.65	13.52	320.17	268.43	10.12	278.55
Machinery and Equipment	5.86	423.16	429.02	24.55	235.45	260.00	70.97	254.81	325.78
Advertisements Sales and Publicity Expenses	113.09	52.35	165.44	165.88	83.91	249.79	106.97	115.98	222.95
Rents Rates and Taxes	102.72	1.07	103.79	155.71	1.64	157.35	82.21	1.16	83.37
User Charges	28.29	...	28.29	95.29	...	95.29	70.92	...	70.92
Petrol Oil and Lubricants	100.87	1.50	102.37	80.64	1.71	82.35	56.15	1.40	57.55
Wages	45.05	1.65	46.70	48.88	2.01	50.89	50.59	1.18	51.77
Motor Vehicles	15.00	4.62	19.62	34.54	15.39	49.93	13.73	11.05	24.78
Publications	37.12	0.07	37.19	41.24	0.21	41.45	33.45	0.21	33.66

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

**B. EXPENDITURE BY NATURE**

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in Crore)</i>									
Clothing Tentage and Store	20.21	...	20.21	40.97	...	40.97	15.66	...	15.66
Other Administrative Expenses	11.92	16.00	27.92	25.14	5.27	30.41	7.87	6.31	14.18
Secret Service Expenditure	15.45	...	15.45	17.00	...	17.00	12.24	...	12.24
Arms and Ammunition	7.77	1.64	9.41	6.58	1.84	8.42	7.08	2.04	9.12
Other Discounts	3.05	...	3.05	...	...	...	...	...	...
Rewards	2.34	...	2.34	1.72	...	1.72	0.32	...	0.32
Suspense	500.00	...	500.00	1.32	...	1.32	1.03	...	1.03
Foreign Travel Expenses	0.83	...	0.83	0.82	0.12	0.94	3.12	...	3.12
Royalty	0.15	...	0.15	0.90	...	0.90	0.90	...	0.90
Writes off and Losses	0.04	...	0.04	0.12	...	0.12	0.08	...	0.08
Overtime Allowance	0.08	...	0.08	0.09	...	0.09	0.06	...	0.06
Transfer to Reserve Funds and Deposit Accounts - NDRF	1004.88	...	1004.88	...	...	...	702.72	...	702.72
Deduct – Recoveries	(-)2505.59	(-)33.94	(-)2539.53	(-)4382.33	(-)21.56	(-)4403.89	(-)334.97	...	(-)334.97
Inter Account Transfers	(-)3823.19	(-)480.24	(-)4303.43	(-)5019.15	(-)592.00	(-)5611.15	(-)5389.16	(-)341.77	(-)5730.93
Amount to be met from SSA Funds on Staff Component Total	(-)0.15	...	(-)0.15	...	...	...	...	...	...
<b>TOTAL</b>	<b>128569.92</b>	<b>19976.34</b>	<b>148546.26</b>	<b>121213.77</b>	<b>13490.71</b>	<b>134704.48</b>	<b>116215.21</b>	<b>15143.77</b>	<b>131358.98</b>

Note: Grants-in-aid under Revenue Account includes expenditure of ₹64,23.71 crore (Salaries ₹63,01.69 crore, Wages ₹1.28crore, Domestic Travel Expenses ₹52.82crore, Publications ₹0.03 crore Minor Works ₹66.85crore, Contributions ₹1.01 crore and Other Contractual Services ₹0.03crore) incurred under Minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

\* \* \*

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
<b>A.</b>	<b>Capital Account of General Services-</b>						
4055	Capital Outlay on Police	1,91.89	5,67.03	...	1,66.08	7,33.11	(-)13.45
			<b>10,30.80</b>			<b>10,30.80</b>	
4058	Capital Outlay on Stationery and Printing	...	0.72	...	0.67	1.39	...
			<b>6.16</b>			<b>6.16</b>	
4059	Capital Outlay on Public Works	35.96	1,99.69	...	58.02	2,57.71	61.35
			<b>10,21.68</b>			<b>10,21.68</b>	
4070	Capital Outlay on Other Administrative Services	55.19	1,19.48	...	50.22	1,69.70	(-)9.01
			<b>8,14.37</b>			<b>8,14.37</b>	
	<b>Total- A</b>	2,83.04	8,86.92	...	2,74.99	11,61.91	(-)2.84
			<b>28,73.01</b>			<b>28,73.01</b>	
<b>B.</b>	<b>Capital Account of Social Services-</b>						
<b>(a)</b>	<b>Capital Account of Education, Sports, Art and Culture-</b>						
4202	Capital Outlay on Education, Sports, Art and Culture	3,63.18	13,54.82	...	2,44.86	15,99.68	(-)32.58
			<b>13,11.07</b>			<b>13,11.07</b>	
	<b>Total- (a)</b>	3,63.18	13,54.82	...	2,44.86	15,99.68	(-)32.58
			<b>13,11.07</b>			<b>13,11.07</b>	
<b>(b)</b>	<b>Capital Account of Health and Family Welfare-</b>						
4210	Capital Outlay on Medical and Public Health	2,00.96	10,68.98	...	1,68.75	12,37.73	(-)16.03
			<b>12,21.70</b>			<b>12,21.70</b>	
4211	Capital Outlay on Family Welfare	...	...	...	6.17	6.17	...
			<b>56.84</b>			<b>56.84</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
	<b>Total- (b)</b>	2,00.96	10,68.98	...	1,74.92	12,43.90	(-)12.96
			<b>12,78.54</b>			<b>12,78.54</b>	
<i>(c)</i>	<i>Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
4215	Capital Outlay on Water Supply and Sanitation	5,62.87	12,18.73	...	5,13.68	17,32.41	(-)8.74
			<b>31,85.93</b>			<b>31,85.93</b>	
4216	Capital Outlay on Housing	0.33	14.29	...	...	14.29	(-)100.00
			<b>2,96.81</b>			<b>2,96.81</b>	
4217	Capital Outlay on Urban Development	5,29.97	20,14.41	...	12,27.93	32,42.34	131.70
			<b>7.65</b>			<b>7.65</b>	
	<b>Total- (c)</b>	10,93.17	32,47.43	...	17,41.61	49,89.04	59.32
			<b>34,90.39</b>			<b>34,90.39</b>	
<i>(d)</i>	<i>Capital Account of Information and Broadcasting-</i>						
4220	Capital Outlay on Information and Publicity	2.99	2.99	...	...	2.99	(-)100.00
			<b>6.50</b>			<b>6.50</b>	
	<b>Total- (d)</b>	2.99	2.99	...	...	2.99	(-)100.00
			<b>6.50</b>			<b>6.50</b>	
<i>(e)</i>	<i>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	6,77.40	22,57.07	...	1,43.86	24,00.93	(-)78.76
			<b>35,55.63</b>			<b>35,55.63</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
	<b>Total- (e)</b>	6,77.40	22,57.07	...	1,43.86	24,00.93	(-)78.76
			<b>35,55.63</b>			<b>35,55.63</b>	
<b>(g)</b>	<b>Capital Account of Social Welfare and Nutrition-</b>						
4235	Capital Outlay on Social Security and Welfare	88.87	3,11.38	...	49.36	3,60.74	(-)44.46
			<b>3,11.85</b>			<b>3,11.85</b>	
	<b>Total- (g)</b>	88.87	3,11.38	...	49.36	3,60.74	(-)44.46
			<b>3,11.85</b>			<b>3,11.85</b>	
<b>(h)</b>	<b>Capital Account of other Social Services-</b>						
4250	Capital Outlay on other Social Services	4,63.92	10,78.39	...	5,11.50	15,89.89	10.26
			<b>4,83.22</b>			<b>4,83.22</b>	
	<b>Total- (h)</b>	4,63.92	10,78.39	...	5,11.50	15,89.89	10.26
			<b>4,83.22</b>			<b>4,83.22</b>	
	<b>Total- B</b>	28,90.49	93,21.06	...	28,66.11	1,21,87.17	(-)0.84
			<b>1,04,37.20</b>			<b>1,04,37.20</b>	
<b>C.</b>	<b>Capital Account of Economic Services-</b>						
<b>(a)</b>	<b>Capital Account of Agriculture and Allied Activities-</b>						
4401	Capital Outlay on Crop Husbandry	18.43	82.15	...	1,02.46	1,84.61	455.94
			<b>59.07</b>			<b>59.07</b>	
4402	Capital Outlay on Soil and Water Conservation	...	...	...	14.12	14.12	...
			<b>0.01</b>			<b>0.01</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
4403	Capital Outlay on Animal Husbandry	20.64	1,47.03 <b>59.74</b>	...	27.18	1,74.21 <b>59.74</b>	31.69
4404	Capital Outlay on Dairy Development	...	... <b>69.60</b>	...	...	... <b>69.60</b>	...
4405	Capital Outlay on Fisheries	9.71	40.91 <b>60.97</b>	...	13.57	54.48 <b>60.97</b>	39.75
4406	Capital Outlay on Forestry and Wild Life	1.35	29.12 <b>1,13.12</b>	...	63.24	92.36 <b>1,13.12</b>	4584.44
4408	Capital Outlay on Food Storage and Warehousing	...	... <b>9.19</b>	...	...	... <b>9.19</b>	...
4415	Capital Outlay on Agricultural Research and Education	1,92.96	1,92.96 <b>25.00</b>	...	55.04	2,48.00 <b>25.00</b>	(-)71.48
4416	Investments in Agricultural Financial Institutions	...	1.00 ...	...	...	1.00 ...	...
4425	Capital Outlay on Co-operation	...	3.26 <b>3,25.19</b>	...	2.09	5.35 <b>3,25.19</b>	...
4435	Capital Outlay on other Agricultural Programmes	...	... <b>51.11</b>	...	...	... <b>51.11</b>	...
	<b>Total- (a)</b>	2,43.09	4,96.43 <b>7,73.00</b>	...	2,77.70	7,74.13 <b>7,73.00</b>	14.24
<hr/>							
<b>(b)</b>	<b>Capital Account of Rural Development-</b>						
4515	Capital Outlay on other Rural Development Programmes	8,69.34	8,69.34 <b>18,52.76</b>	...	8,75.03	17,44.37 <b>18,52.76</b>	0.65

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
	<b>Total- (b)</b>	8,69.34	8,69.34	...	8,75.03	17,44.37	0.65
			<b>18,52.76</b>			<b>18,52.76</b>	
<b>(d)</b>	<b>Capital Account of Irrigation and Flood Control-</b>						
4700	Capital Outlay on Major Irrigation	65,26.10	2,43,80.38	...	1,03,17.81	3,46,98.19	58.10
			<b>8,77,07.45</b>			<b>8,77,07.45</b>	
4701	Capital Outlay on Medium Irrigation	79.49	2,83.19	...	1,86.94	4,70.13	135.17
			<b>48,68.00</b>			<b>48,68.00</b>	
4702	Capital Outlay on Minor Irrigation	13,83.99	46,37.82	...	27,28.21	73,66.03	97.13
			<b>95,47.74</b>			<b>95,47.74</b>	
4705	Capital Outlay on Command Area Development	...	0.05	...	...	0.05	...
			<b>2,38.99</b>			<b>2,38.99</b>	
4711	Capital Outlay on Flood Control Projects	2,53.09	10,88.02	...	1,52.94	12,40.96	(-)39.57
			<b>26,41.02</b>			<b>26,41.02</b>	
	<b>Total- (d)</b>	82,42.67	3,03,89.46	...	1,33,85.90	4,37,75.36	62.40
			<b>10,50,03.20</b>			<b>10,50,03.20</b>	
<b>(e)</b>	<b>Capital Account of Energy-</b>						
4801	Capital Outlay on Power Projects	22.75	85.22	...	1.66	86.88	(-)92.70
			<b>53,27.94</b>			<b>53,27.94</b>	
4810	Capital Outlay on New and Renewable Energy	...	...	...	...	...	...
			<b>0.59</b>			<b>0.59</b>	
	<b>Total- (e)</b>	22.75	85.22	...	1.66	86.88	(-)92.70
			<b>53,28.53</b>			<b>53,28.53</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
<i>(f)</i>	<i>Capital Account of Industry and Minerals-</i>						
4851	Capital Outlay on Village and Small Industries	...	0.03 <b>75.81</b>	...	1,32.35	1,32.38 <b>75.81</b>	...
4852	Capital Outlay on Iron and Steel Industries	...	... <b>4.73</b>	...	...	... <b>4.73</b>	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	... <b>8,91.27</b>	...	0.09	0.09 <b>8,91.27</b>	...
4854	Capital Outlay on Cement & Non-metallic Mineral Industries	...	... <b>0.22</b>	...	...	... <b>0.22</b>	...
4855	Capital Outlay on Fertilizer Industries	...	... <b>27.46</b>	...	...	... <b>27.46</b>	...
4858	Capital Outlay on Engineering Industries	...	... <b>37.42</b>	...	...	... <b>37.42</b>	...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	... <b>12.88</b>	...	...	... <b>12.88</b>	...
4860	Capital Outlay on Consumer Industries	42.00	45.58 <b>3,48.20</b>	...	15.00	60.58 <b>3,48.20</b>	(-)64.29
4875	Capital Outlay on other Industries	57.79	65.22 <b>6,01.45</b>	...	5,06.17	5,71.39 <b>6,01.45</b>	775.88
4885	Other Capital Outlay on Industries and Minerals	...	... <b>71.68</b>	...	...	... <b>71.68</b>	...
<b>Total- (f)</b>		99.79	1,10.83 <b>20,71.12</b>	...	6,53.61	7,64.44 <b>20,71.12</b>	554.99



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
<b>(g)</b>	<b>Capital Account of Transport-</b>						
5051	Capital Outlay on Ports and Light Houses	8.16	28.05	...	7.42	35.47	(-)9.07
			<b>8,65.91</b>			<b>8,65.91</b>	
5053	Capital Outlay on Civil Aviation	75.62	76.62	...	67.96	1,44.58	(-)10.13
			<b>72.24</b>			<b>72.24</b>	
5054	Capital Outlay on Roads and Bridges	3,69.09	63,69.09	...	7,72.29	71,41.38	109.24
			<b>1,71,82.89</b>			<b>1,71,82.89</b>	
5055	Capital Outlay on Road Transport	...	...	...	...	...	...
			<b>1,82.84</b>			<b>1,82.84</b>	
5056	Capital Outlay on Inland Water Transport	...	...	...	...	...	...
			<b>7.81</b>			<b>7.81</b>	
	<b>Total- (g)</b>	4,52.87	64,73.76	...	8,47.67	73,21.43	87.18
			<b>1,83,11.69</b>			<b>1,83,11.69</b>	
<b>(j)</b>	<b>Capital Account of General Economic Services-</b>						
5452	Capital Outlay on Tourism	39.55	78.28	...	9.88	88.16	(-)75.02
			<b>23.35</b>			<b>23.35</b>	
5453	Capital Outlay on Foreign Trade and Export Promotion	...	...	...	...	...	...
			<b>13.00</b>			<b>13.00</b>	
5465	Investments in General Financial & Trading Institutions	...	1.17	...	2.96	4.13	...
			<b>28.96</b>			<b>28.96</b>	
5475	Capital Outlay on other General Economic Services	3,47.12	6,13.80	...	7,80.83	13,94.63	124.95
			<b>46,33.85</b>			<b>46,33.85</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Amount allocated to Andhra Pradesh	Expenditure during 2018-19	Progressive Expenditure ending 2018-19	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
	<b>Total- (j)</b>	3,86.67	6,93.25	...	7,93.67	14,86.92	105.26
			<b>46,99.16</b>			<b>46,99.16</b>	
	<b>Total- C</b>	1,03,17.18	3,91,18.29	...	1,68,35.24	5,59,53.53	63.18
			<b>13,80,39.46</b>			<b>13,80,39.46</b>	
	<b>Total- Expenditure Capital Account</b>	1,34,90.71	4,93,26.27	...	1,99,76.34	6,93,02.61	48.07
			<b>15,13,49.67</b>			<b>15,13,49.67</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

1. During the year 2018-19, the Government of Andhra Pradesh invested ₹27.96 crore in Government Companies and ₹0.25 crore in Co-operative Institutions and Local Bodies, the total investment being ₹28.21 crore. Further details about investments are given in Statement No.19.
2. The expenditure under Capital Heads of account excludes the amount of investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹84,01.21 crore pending apportionment.
3. Expenditure figure under the Major Head 5054-Capital outlay on Roads and Bridges excludes an amount of ₹0.15 crore met out of an advance from the Contingency Fund during the year 2018-19 but not recouped to the Fund till the close of the year.
4. The major Increase in respect of the Capital Expenditure heads over previous year are as under:

Head of Account	Increase (₹ in Crore)	Reasons
<b>B. Capital Account of Social Services-</b>		
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</b>		
4217 Capital Outlay on Urban Development	6,97.96	Increase in expenditure was due to higher expenditure towards Andhra Pradesh Government Transitional Headquarters and for Creation of Essential Infrastructure for new Capital City
<b>C. Capital Account of Economic Services-</b>		
<b>(d) Capital Account of Irrigation and Flood Control-</b>		
4700 Capital Outlay on Major Irrigation	37,91.71	Increase in expenditure was mainly due to higher expenditure on Canals and Distributaries and Dam and Appurtenant Works.
4701 Capital Outlay on Medium Irrigation	1,07.45	Increase in expenditure was mainly due to Resettlement and Rehabilitation.
4702 Capital Outlay on Minor Irrigation	13,44.22	Increase in Expenditure was mainly due to higher expenditure on Neeru-Chettu Scheme and Lift Irrigation Works.
<b>(f) Capital Account of Industry and Minerals</b>		
4851 Capital Outlay on Village and Small Industries	1,32.35	Increase in expenditure was due to higher expenditure on Infrastructure Development of Micro Small and Medium Enterprises (MSMEs).
4875 Capital Outlay on other Industries	4,48.38	Increase in expenditure was due to higher expenditure towards Visakhapatnam-Chennai Industrial Corridor Development Program - APIIC Component and Visakhapatnam-Chennai Industrial Corridor Development Program - APTRANSCO Component.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

<b>(g) Capital Account of Transport</b>			
5054	Capital Outlay on Roads and Bridges	4,03.20	Increase in Expenditure was mainly due to Cost sharing with Railways for construction of New Railway Lines (50%) and higher expenditure on Andhra Pradesh Road Sector Project (APRDC)
<b>(j) Capital Account of General Economic Services-</b>			
5475	Capital Outlay on Other General Economic Services	4,33.71	Increase in expenditure was mainly due to Creation of Infrastructure for Andhra Pradesh Fiber Grid and Special Development Fund for Welfare and Development activities

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

Head of Account		Decrease (₹ in Crore)	Reasons
<b>B. Capital Account of Social Services-</b>			
<b>(a) Capital Account of Education, Sports, Art and Culture</b>			
4202	Capital Outlay on Education, Sports, Art and Culture	(-)1,18.32	Decrease in Expenditure was mainly due to lower expenditure on Krishna University, Machilipatnam, Buildings and Construction of Stadia and Modernization of Sports facilities
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>			
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)5,33.54	Decrease in Expenditure was mainly due to lower Investments in Andhra Pradesh Backward Classes Co-operative Finance Corporation and Buildings.
<b>C. Capital Account of Economic Services-</b>			
<b>(a) Capital Account of Agriculture and Allied Activities-</b>			
4415	Capital Outlay on Agricultural Research and Education	(-)1,37.92	Decrease in Expenditure was mainly due to lower expenditure on Construction of Agriculture College and Buildings.
<b>(d) Capital Account of Irrigation and Flood Control-</b>			
4711	Capital Outlay on Flood Control Projects	(-)1,00.15	Decrease in Expenditure was mainly due to lower expenditure on construction of Embankments.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

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

Nature of Borrowings		Balance as on 01 April 2018	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/Decrease(-) Amount      Per cent		As a per cent of Total Liabilities
									(₹ in crore)
A.	Public Debt								
6003	Internal Debt of the State Government								
	Market Loans	13,15,53.02	...	3,47,57.21	1,09,33.75	15,53,76.48	2,38,23.46	18.11	61.39
		...							
	WMA from the RBI	2,30.46	...	5,98,68.28	5,97,29.01	3,69.73	1,39.27	60.43	0.15
		...							
	Bonds	97,56.08	...	...	...	97,56.08	...	...	3.85
		...							
	Loans from Financial Institutions	46,44.24 <sup>(2)</sup>	...	13,64.18	6,81.29	53,27.13	6,82.89	14.70	2.10
		(-)6.97 <sup>(y)</sup>				(-)6.97			
	Special Securities issued to National Small Savings Fund	1,36,58.66	...	...	11,54.39	1,25,04.27	(-)11,54.39	(-)8.45	4.94
		...				...			
	Other Loans	66.02	...	...	30.52	35.50	(-)30.52	(-)46.23	0.01
		(-)88.20 <sup>(y)</sup>				(-)88.20			
6004	Loans and Advances from the Central Government								
01	Non-Plan Loans	26.40	...	...	3.24	23.16	(-)3.24	(-)12.27	0.01
		1.75				1.75			
02	Loans for State Plan Schemes	89,36.93	...	(-)9,46.79	7,41.53	72,48.61	(-)16,88.32	(-)18.89	2.86
		...							
03	Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
		3.59				3.59			

(1) A more detailed account is given in Statement No 17.

(2) OB increased by 0.01 due to rounding.

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

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities (Figures in <b>bold</b> represent balances yet to be apportioned and retained in Andhra Pradesh)									
Nature of Borrowings		Balance as on 01 April 2018	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities
							Amount	Per cent	
(₹ in crore)									
04	Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...			
07	Pre-1984 -85 Loans	...	...	...	...	...	...	...	...
		<b>8.74</b>				<b>8.74</b>			
09	Other Loans for States/Union Territory with Legislature Schemes	...	...	29,37.16	0.00	29,37.16			1.16
	<b>Total Public Debt (A)</b>	16,88,71.81	...	9,79,80.04	7,32,73.73	19,35,78.12	2,47,06.31	14.63	76.49
		<b>(-81.09<sup>(y)</sup>)</b>				<b>(-81.09)</b>			
<b>B.</b>	<b>Other Liabilities</b>								
	<b>Public Accounts</b>								
	Small Savings Provident Funds etc.	1,35,08.84		44,66.36	22,45.21	1,57,29.99	22,21.15	16.44	6.22
		...				...			
	Reserve Funds Bearing interest	31.86		15,14.88	9,71.11	5,75.63	5,43.77	17,06.75	0.23
		...				...			
	Reserve Funds not bearing interest	14,55.49		21,41.60	14,90.01	21,07.08	6,51.59	44.77	0.83
		...							
	Deposits bearing interest	22,83.70	30,72.48 <sup>(1)</sup>	43,80.36	26,63.69	70,72.85	17,16.67	32.05	2.79
		<b>2,01.93</b>				<b>2,01.93</b>			

<sup>(1)</sup> The outstanding unapportioned balance of ₹47,74.22crore (Cr) under K-(a) Deposits bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹45,72.29 crore (Cr) (Telangana ₹14,99.81crore and Andhra Pradesh ₹30,72.48crore) leaving unapportioned balance of ₹2,01.93crore.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities									
(Figures in <b>bold</b> represent balances yet to be apportioned and retained in Andhra Pradesh)									
Nature of Borrowings		Balance as on 01 April 2018	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities
							Amount	Per cent	
(₹ in crore)									
	Deposits not bearing interest	2,05,22.95	50,57.36 <sup>(1)</sup>	8,54,68.38	7,70,25.04	3,40,23.65	84,43.35	33.01	13.44
		<b>43,01.75</b>				<b>43,01.75</b>			
	<b>Total Other Liabilities (B)</b>	3,78,02.84	81,29.84	9,79,71.58	8,43,95.06	5,95,09.20	1,35,76.52	29.56	23.51
		<b>45,03.68</b>				<b>45,03.68</b>			
	<b>Total Public Debt &amp; Other Liabilities(A+B)</b>	20,66,74.65	81,29.84	19,59,51.62	15,76,68.79	25,30,87.32	3,82,82.83	17.82	
		<b>44,22.59</b>				<b>44,22.59</b>			

- (1) The outstanding unapportioned balance of ₹1,23,38.19crore (Cr) under K-(b)Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹80,36.44crore (Cr) (Telangana ₹29,79.08crore and Andhra Pradesh ₹50,57.36crore) leaving unapportioned balance of ₹43,01.75crore.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### EXPLANATORY NOTES

(a). As per the Statement of Fiscal Policy laid on the Table of Andhra Pradesh State Legislature in July 2019, A-Fiscal Indicators-Rolling Targets, the outstanding total debt shall not exceed 25.16 *per cent* of the GSDP, as fixed for the financial year 2018-19. The total debt as percentage to GSDP (₹9,33,402 crore) during 2018-19 is 27.59 *per cent* against a ceiling of 25 *per cent* as fixed by Govt. of India in pursuance of the recommendation of 14<sup>th</sup> Finance Commission.

(b). Loans given by the Government of India to the Composite Madras State and outstanding on 30 September 1953 are allocable between the Governments of Tamil Nadu and Andhra Pradesh in the ratio of Capital Expenditure in the respective areas. Similarly loans from the Government of India to the former Hyderabad State outstanding on 31 October 1956 are allocable among the successor States in the same manner. Pending determination of the Capital Expenditure in the different areas, the liability for these debts has been provisionally allocated among the different States in the ratio of population of the respective States.

(c). **Internal Debt:** This includes market loans which are long-term loans (having a currency of more than 12 months) raised in the open market. As on 31 March 2019, thirty loans totaling ₹3,02,00.00 crore bearing interest varying from 7.80 *per cent* to 8.79 *per cent* redeemable in the years between 2027 and 2034 were raised at par. Out of the ten redeemable Andhra Pradesh State Development Loans in 2018-19, repayment of ten Market Loans viz., 5.80 *per cent*, 7.13 *per cent*, 7.45 *per cent*, 7.50 *per cent*, 8.09 *per cent*, 8.11, 8.25 *per cent*, 8.59 *per cent*, 9.40 *per cent* and 9.89 *per cent* were made during 2018-19 to the extent of ₹63,76.47 crore, out of which 6 loans pertain to APGS loans 2018.

Full particulars of outstanding loans are given in Statement No.17 of this compilation.

1. **AMORTISATION ARRANGEMENTS:** In conformity with the Twelfth Finance Commission recommendations, Government of Andhra Pradesh is operating Consolidated Sinking Fund since 1999-2000 onwards as per the guidelines issued by the M/o. Finance and RBI Nagpur from time to time.



## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

**Sinking Funds:** The Government made appropriate annual contribution to the Sinking funds upto 1973-74 for amortization of Open Market Loans. The contributions to these Sinking Funds were discontinued from the year 1974-75 and the liability was being met directly from the Budget of the respective years. The Government, as per the decision taken in the conference of the Finance Secretaries of the State Governments, organized by the Reserve Bank of India in January 1999, has decided to contribute to the fund an amount equivalent to one *per cent* of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.

The above scheme has been revised and modified vide G.O.Ms.No.24, dt.23-01-2008 in supersession of the earlier order issued by Finance Department vide G.O.Ms.No.80, dt.16-06-1999. The revised Consolidated Sinking Fund contribution is to be made at the rate of 0.50 *per cent* of the outstanding liabilities at the end of previous year. As per revised guidelines issued by the RBI outstanding liabilities are defined to comprise Internal Debt and Public Account liabilities of the State Government.

The balances in the Funds at the commencement of 01 April 2018 and to the end of 31 March 2019 are shown below:

### **Sinking Fund**

Balance allocated to Andhra Pradesh	Opening Balance as on 01 April 2018	Additions during the year	Withdrawals during the year	Closing Balance as on 31 March 2019
				(₹ in Crore)
...	67,43.96	9,56.78	31.09	76,69.66

An amount of ₹76,13.04 crore was invested from the balance of ₹76,69.66 crore at the credit of Sinking Funds.

Towards amortization arrangement for the loans taken from Life Insurance Corporation of India, no amount was set apart during the year 2018-2019. The total balance in the Sinking Fund for the purpose at the end of the year was ₹1.00 crore.

**2. Loans from Government of India:** The details of loans obtained from the Government of India are given in Statement No.17. An amount of ₹29,37.16 crore towards back to back loans were received as on 31 March 2019 for State Plan Schemes.

**3. Other Loans:** The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹1,53,93.26 crore as on 31 March 2019. The details of these loans are given in Statement No.17.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. **Small Savings, Provident Funds, etc.:** This includes balances under Investments of National Small Savings Fund, Provident Fund of Government Servants and balance in certain other funds. Particulars of outstanding balances are given in Statement No.17. Small Savings collected from a State are given back 50% to the State Governments as loans against which they are required to issue special securities in favour of NSSF. The details are as hereunder:

Receipt from GOI M/o. Finance, D/O. Economic Affairs:	₹ 0.00 crore
Investment by RBI in Special Securities:	₹ 11,54.40 crore
Interest on NSSF:	₹ 13,14.84 crore

### (ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds and also certain deposits to the extent they have not been invested but are merged with General Cash Balance of Government also constitute liabilities of the State Government. Such liability at the end of 31 March 2019 was ₹4,37,79.21 crore(Apportioned) and ₹45,03.68 crore (Un-apportioned) as shown below. Further details are given in Statement Nos.21 and 22.

Nature of Obligation		Balance allocated to Andhra Pradesh	Balance on 01 April 2018	Receipts during the year	Repayments during the year	Balance on 31 March 2019
(₹ in crore)						
(i)	Interest bearing obligations such as:					
(a)	Depreciation Reserve Funds of Government Commercial undertakings, etc.		31.86	15,14.88	9,71.11	5,75.63
(b)	Other Obligations	30,72.48	22,83.70	43,80.36	26,63.69	70,72.85
			<b>2,01.93</b>			<b>2,01.93</b>
(ii)	Non-Interest bearing obligations such as Deposits other than Earmarked funds etc.	50,57.36	2,19,78.44	8,76,09.98	7,85,15.05	3,61,30.73
			<b>43,01.75</b>			<b>43,01.75</b>
	<b>Total</b>	81,29.84	2,42,94.00	9,35,05.22	8,21,49.85	4,37,79.21
			<b>45,03.68<sup>(1)</sup></b>			<b>45,03.68</b>

<sup>(1)</sup> The outstanding unapportioned balance of ₹1,71,12.41crore (Cr) under K-(a)Deposits bearing Interest and K(b) Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73crore (Cr) (Telangana ₹44,78.89 crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹45,03.68crore.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (iii) Service of Debt

Interest on Debt and Other Obligations: The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 2017-18 are shown below:

		2018-19	2017-2018
			(₹ in Crore)
(i)	Gross Debt and other obligations outstanding at the end of the year		
(a)	Public Debt and Small Savings, Provident Funds, etc.	20,92,27.02	18,22,99.55
(b)	On other obligations	4,82,82.89	4,14,06.41
	<b>Total(i)</b>	25,75,09.91	22,37,05.96
(ii)	Interest paid by Government		
(a)	On Public Debt and Small Savings, Provident Funds, etc.	1,50,49.05	1,38,46.42
(b)	On Other obligations	2,92.93	0.44
	<b>Total(ii)</b>	1,53,41.98	1,38,46.86
(iii)	Deduct		
(a)	Interest received on Loans and Advances given by Government	11.82	8.98
(b)	Interest realized on Investment of cash balances	15.30	45.29
	<b>Total(iii)</b>	27.12	54.27
(iv)	Net Interest charged	1,53,14.86	1,37,92.59
(v)	Percentage of Gross Interest (item(ii)) to total revenue receipts	13.38	13.18
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	13.36	13.13

There was in addition certain other receipts and adjustments totaling ₹38.29 crore such as interest received from Commercial Departments (₹Nil crore), Miscellaneous Receipts (₹22.96 crore). Even after taking into account these receipts, there would still be a net burden of interest of ₹1,52,76.57 crore on Revenue (which works out to 13.32 *per cent* of the total revenue receipts).

The Government also received during the year ₹1.32 crore as Dividend on investments in Commercial undertakings etc.

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

		2018-19	2017-2018
			(₹ in crore)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund		3,50.00	3,45.00

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

### Section 1: Summary of Loans and Advances: Loanee group wise

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

(₹ in crore)

Loanee Groups <sup>(1)</sup>	Balance as on 01 April 2018 (#)	Balance allocated to Andhra Pradesh during the year	Disbursements during the year	Repayments during the year	Irrecoverable loans and advances Written off	Balance as on 31 March 2019	Net Increase(+)/ Decrease(-)	Interest payment in arrears <sup>(♦)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Statutory Corporations/Govt. companies	7,95.04 <b>76,28.83</b>		3,16.00	4.73	...	11,06.31 <b>76,28.83</b>	3,11.27 ...	75.08 ...
Universities/Academic Institutions	... <b>19.28</b>		...	...	...	... <b>19.28</b>	... ...	... ...
Panchayati Raj Institutions	... <b>46.32</b>		...	...	...	... <b>46.32</b>	... ...	... ...
Municipalities/Municipal Councils/Municipal Corporations	... <b>1,44.86</b>		1,52.40	...	...	1,52.40 <b>1,44.86</b>	1,52.40 ...	... ...
Urban Development Authorities	2,59.43 <b>36,64.05</b>		5.45	...	...	2,64.88 <b>36,64.05</b>	5.45 ...	24.65 ...
Housing Boards	... <b>34.12</b>		...	...	...	... <b>34.12</b>	... ...	... ...
State Housing Corporation	7,44.04 <b>1,16,36.04</b>		...	4.47	...	7,39.57 <b>1,16,36.04</b>	(-)4.47 ...	70.26 ...
Co-operative Societies/Co- operative Corporations/ Banks	37.13 <b>12,73.40</b>		35.00	3.01	...	69.12 <b>12,73.40</b>	31.99 ...	3.24 ...
Loans to Government Servants	29.26 <b>4,00.07</b>		2,55.70	2,65.34	0.04	19.58 <b>4,00.07</b>	(-)9.68 ...	... ...
Others	2,37.79 <b>32,52.71</b>		10,78.78	(-)0.20	...	13,16.77 <b>32,52.71</b>	10,78.98 ...	22.60 ...
<b>Total - F- Loans and Advances</b>	21,02.69 <b>2,80,99.68</b>		18,43.33	2,77.35	0.04	36,68.63 <b>2,80,99.68</b>	15,65.94	1,95.83

(1) For details please refer to Statement No. 18.

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

(#) Individual balances of loanee entity groups as on 01.04.2018 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

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

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

(₹ in crore)

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

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

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

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

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

(₹ in crore)

Sector	Balance as on 01 April 2018	Balance allocated to Andhra Pradesh during the year	Disbursements during the year	Repayments during the year	Irrecoverable loans and advances Written off	Balance as on 31 March 2019	Net increase(+)/ Decrease (-)	Interest payment in arrears <sup>(♦)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>A. General Services</b>								
<b>(i) Pension and Miscellaneous General Services</b>								
Pension and Miscellaneous General Services	35.80		...	...	...	35.80	...	...
	<b>0.65</b>					<b>0.65</b>	...	...
<b>Total - Pension and Miscellaneous Services</b>	35.80		...	...	...	35.80	...	...
	<b>0.65</b>					<b>0.65</b>	...	...
<b>Total - A - General Services</b>	35.80		...	...	...	35.80	...	...
	<b>0.65</b>					<b>0.65</b>	...	...
<b>B. Social Services</b>								
Education Sports Art and Culture	...		...	...	...	...	...	...
	<b>2,28.51</b>					<b>2,28.51</b>	...	...
Health and Family Welfare	37.88		...	...	...	37.88	...	...
	<b>5,62.16</b>					<b>5,62.16</b>	...	...
Water Supply, Sanitation, Housing & Urban Development	11,17.93 <sup>#</sup>		12,36.63	4.47	...	23,50.09	12,32.16	1,05.78
	<b>2,03,72.49</b>					<b>2,03,72.49</b>	...	...
Information and Broadcasting	...		...		...	...	...	...
	<b>44.36</b>					<b>44.36</b>	...	...
Social Welfare and Nutrition <sup>(§)</sup>	(-)1.60 <sup>(x)</sup>		...		...	(-)1.60 <sup>(x)</sup>	...	...
	<b>10,56.90</b>					<b>10,56.90</b>	...	...
Others <sup>(§)</sup>	...		...		...	...	...	...
	<b>70.47</b>					<b>70.47</b>	...	...

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

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

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

(#) Opening Balance reduced by 0.01 due to rounding.

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

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

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

(₹ in crore)

Sector	Balance as on 01 April 2018	Balance allocated to Andhra Pradesh during the year	Disbursements during the year	Repayments during the year	Irrecoverable loans and advances Written Off	Balance as on 31 March 2019	Net increase(+)/ Decrease(-)	Interest payment in arrears (♦)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total - B - Social Services</b>	11,54.21		12,36.63	4.47	...	23,86.37	12,32.16	1,09.23
	<b>2,23,34.89</b>					<b>2,23,34.89</b>	...	...
<b>C. Economic Services</b>								
Agriculture and Allied Services	25.25 <sup>(a)</sup>		35.00	2.81	...	57.44	32.19	2.13
	<b>8,20.99</b>					<b>8,20.99</b>	...	...
Irrigation and Flood Control	...		...	...	...	...	...	...
	<b>1,63.35</b>					<b>1,63.35</b>	...	...
Energy	(-)1,76.35		3,00.33	4.73	...	1,19.25	2,95.60	17.20
	<b>20,30.35</b>					<b>20,30.35</b>	...	...
Industry and Minerals	56.43		...	...	...	56.43		
	<b>8,62.53</b>					<b>8,62.53</b>	...	...
Transport	9,78.09		15.67	...	...	9,93.76	15.67	92.92
	<b>14,54.92</b>					<b>14,54.92</b>	...	...
General Economic Services	...		...	...	...	...	...	...
	<b>22.44</b>					<b>22.44</b>	...	...
<b>Total - C - Economic Services</b>	8,83.41		3,51.00	7.54	...	12,26.88	3,43.47	83.21
	<b>53,54.58</b>					<b>53,54.58</b>	...	...
<b>D. Loans to Govt. Servants</b>							...	...
Loans to Government Servants	29.26		2,55.70	2,65.34	0.04	19.58	(-)9.68	22.43
	<b>4,00.07</b>					<b>4,00.07</b>	...	...
<b>Total - D - Loans to Government Servants</b>	29.26		2,55.70	2,65.34	0.04	19.58	(-)9.68	22.43
	<b>4,00.07</b>					<b>4,00.07</b>	...	...

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

(a) Opening Balance increased by 0.01 due to rounding.

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

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

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

(₹ in crore)

Sector	Balance as on 01 April 2018	Balance allocated to Andhra Pradesh during the year	Disbursements during the year	Repayments during the year	Irrecoverable loans and advances Written off	Balance as on 31 March 2019	Net Increase(+)/ Decrease(-)	Interest payment in arrears (♦)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>E. Loans for Miscellaneous Purposes</b>								
Loans for Miscellaneous purposes	...		...	...	...	...	...	...
	<b>9.49</b>					<b>9.49</b>	...	...
<b>Total – E - Loans for Miscellaneous purposes</b>	...		...	...	...	...	...	...
	<b>9.49</b>					<b>9.49</b>	...	...
<b>Total – F -Loans and Advances</b>	21,02.69		18,43.33	2,77.35	0.04	36,68.63	15,65.94	1,73.40
	<b>2,80,99.68</b>					<b>2,80,99.68</b>	...	...

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



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

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

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
		Principal	Interest <sup>(*)</sup>	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corpn.	13.25	20.80	34.05	2002	13.25
2.	A P BCs Co-op Finance Corpn.	14.78	23.19	37.97	2002	14.78
3.	A P Centre for Finance Systems and Services	36.00	4.42	40.42	2016	36.00
4.	A P Civil Supplies Corpn.	19.42	30.48	49.90	2002	19.42
5.	A P Co-op Bank	8.39	13.21	21.60	2002	8.39
6.	A P Co-op Central Agricultural Development Bank	2,32.35	3,77.97	6,10.32	2002	2,32.35
7.	A P Co-op Marketing Societies	2.22	3.48	570	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	14.45	23.66	2002	9.21
9.	A P Dairy Development Co-operative Fedn.	121.22	135.20	256.42	2002	86.23
10.	A P Fisheries Development Corpn.	0.03	0.04	0.07	2002	0.03
11.	A P Forest Development Corpn.	7.28	8.89	16.17	2002	7.28
12.	A P GENCO	6,26.91	1161.44	1791.35	2002	6,26.91
13.	A P Girijan Cooperative Corporation	16.19	9.31	25.50	2002	16.19
14.	A P Health Medical Housing and Infrastructure Development Corpn.	5,94.64	303.10	897.74	2002	5,94.64
15.	A P Heavy Machinery and Engineering Ltd	1.00	0.57	1.57	2002	1.00
16.	A P Housing Board	33.69	19.20	52.89	2002	33.69

(\*) Interest in arrears arrived at taking 9.5% as rate of interest uniformly though the same is not available in many cases.

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

Section 3: Summary of repayments in arrears from Loanee Entities						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
		Principal	Interest	Total		
1	2	3	4	5	6	7
17.	A P Industrial infrastructure Corpn.	2,78.61	124.71	403.32	2002	2,78.61
18.	A P Karshak Parishad	0.42	0.24	0.66	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	2.16	6.34	2009	4.18
20.	A P Markfed.	28.87	16.51	45.38	2002	28.87
21.	A P Rajiv Swagruha Corpn.	3,51.00	133.38	484.38	2013	3,51.00
22.	A P Revenue Association, Hyderabad	0.20	0.11	0.31	2002	0.20
23.	A P Scooters Limited	5.99	3.41	9.40	2002	5.99
24.	A P SCs Co-op Finance Corporation	2,28.21	119.47	347.68	2002	2,28.21
25.	A P Sheep and Goat Development Co-op Fedn	3.31	2.26	5.57	2002	3.31
26.	A P State Construction Corporation	10.44	5.95	16.39	2002	10.44
27.	A P State Electricity Board	20.24	11.53	31.77	2002	20.24
28.	A P State Film Development Corpn.	44.36	25.28	69.64	2002	44.36
29.	A P State Finance Corpn.	12.93	7.36	20.29	2002	12.93
30.	A P State Housing Corpn.	43,58.92	2902.35	7261.27	2002	43,58.92
31.	A P State Housing NTR Programme	78,29.76	4123.27	11953.03	2007	78,29.76
32.	A P State Industrial Development Construction Corpn.	33.75	19.23	52.98	2002	33.75
33.	A P State Irrigation Development Corpn.	1,25.88	71.75	197.63	2002	1,25.88

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

Section 3: Summary of repayments in arrears from Loanee Entities						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
		Principal	Interest	Total		
1	2	3	4	5	6	7
34.	A P State Meat & Poultry Development Corpn.	1.55	0.88	2.43	2002	1.55
35.	A P State Minorities Finance Corpn.	10.05	4.88	14.93	2011	10.05
36.	A P State Police Housing Corpn.	1,73.93	96.38	270.31	2002	1,73.93
37.	A P State Road Transport Corpn	2200.80	823.72	3024.52	2004	2200.80
38.	A P State SCs and STs Co-op Housing Societies Fedn.	25.19	14.35	39.54	2002	25.19
39.	A P State Seeds Development Corpn.	1,94.92	111.10	306.02	2002	1,94.92
40.	A P State Small Scale Industries Development Corpn.	1.53	0.87	2.40	2002	1.53
41.	A P STs Co-op Finance Corpn.	0.12	0.06	0.18	2002	0.12
42.	A P Textiles Development Corpn.	0.43	0.24	0.67	2002	0.43
43.	A P TRANSCO	1227.09	416.44	1643.53	2002	1227.09
44.	A P Tribal Development Corpn.	0.01	0.01	0.02	2002	0.01
45.	A P Urban Development and Housing Corpn.	12.63	7.19	19.82	2002	12.63
46.	A P Urban Finance & Infrastructure devpt. Corpn.	2,36.17	134.00	370.17	2002	2,36.17
47.	A P Vikalangula Co-op Corporation	3.09	1.76	4.85	2002	3.09
48.	Allwyn Auto Ltd	33.45	19.06	52.51	2002	33.45
49.	Allwyn Watches Ltd	39.39	22.44	61.83	2002	39.39
50.	Ananthapur Sheep Breeders Co-op Union	0.05	0.03	0.08	2002	0.05

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

Section 3: Summary of repayments in arrears from Loanee Entities						
(₹ in crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
		Principal	Interest	Total		
1	2	3	4	5	6	7
51.	APCO	1,03.83	46.17	150.00	2002	1,03.83
52.	APTSIDCO	20.00	1.90	21.90	..	20.00
53.	APUIAML	5.00	0.47	5.47	..	5.00
54.	Azamjahi Mills	1.24	0.70	1.94	2002	1.24
55.	Bhagyanagar Urban Devpt Authority	0.71	0.40	1.11	2009	0.71
56.	C R Rao Advanced Institute of Mathematics	3.50	1.91	5.41	2009	3.50
57.	Chirala of Co-operative Spinning Mills	12.55	7.15	19.70	2003	12.55
58.	Chittoor Dairy Cooperative Milk Producers Union	17.24	9.82	27.06	2002	17.24
59.	Co-op Sugar factories	2,41.51	120.15	361.66	2002	2,41.51
60.	Co-operative spinning mills	33.34	19.05	52.39	2002	33.34
61.	Fishermen Co-operatives	14.04	8.04	22.08	2002	14.04
62.	Girijan Cooperatives	1.02	0.57	1.59	2002	1.02
63.	Guntakal Co-op spinning Mills	1.18	0.67	1.85	2002	1.18
64.	Hyderabad Allwyn Ltd	51.23	29.20	80.43	2002	51.23
65.	Hyderabad Chemicals and Fertilizers Ltd	5.80	3.30	9.10	2002	5.80
66.	Hyderabad Metro Devpt. Authority	38,47.51	1953.49	5801.06	2009	38,47.51
67.	Hyderabad Metro Rail Ltd	12,83.00	609.72	1892.72	2011	12,83.00
68.	Hyderabad Metropolitan Water Supply & Sewerage Board	18,43.01	949.25	2792.26	2002	18,43.01

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

Section 3: Summary of repayments in arrears from Loanee Entities						
(₹ in crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
		Principal	Interest	Total		
1	2	3	4	5	6	7
69.	Hyderabad Public School	12.56	7.15	19.71	2002	12.56
70.	ICDP	65.68	40.04	105.72	2003	65.68
71.	ILTD Tobacco Growers	1.87	1.06	2.93	2002	1.87
72.	JN Institute of Advanced Studies	1.75	0.99	2.74	2009	1.75
73.	Kadapa Sheep Breeders Co-operative Union	1.00	0.60	1.60	2002	1.00
74.	Krishi Engg./Krishi Foundry Ltd	0.07	0.04	0.11	2002	0.07
75.	LIDCAP	6.88	3.92	10.80	2002	6.88
76.	MADA	50.00	4.75	54.75	2002	50.00
77.	Municipal Corporation of Hyderabad	4.36	2.48	6.84	2002	4.36
78.	Municipal Corporations	6.39	3.64	10.03	2002	6.39
79.	Municipalities	35.33	16.91	52.24	2002	35.33
80.	Municipalities Hyderabad and surroundings	60.16	34.29	94.45	2002	60.16
81.	Municipalities and Corporations	38.56	21.97	60.53	2002	38.56
82.	Nagarjuna University	0.13	0.07	0.20	2002	0.13
83.	National Scholarships Scheme	6.59	3.75	10.34	2002	6.59
84.	Nizam Sugar Factory Ltd	10.78	6.14	16.92	2002	10.78
85.	OILFED	1.00	0.57	1.57	2002	1.00

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

Section 3: Summary of repayments in arrears from Loanee Entities						
(₹ in crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2019
		Principal	Interest	Total		
1	2	3	4	5	6	7
86.	Other Cooperatives	1,09.45	37.16	146.61	2002	1,09.45
87.	Others	1,51.20	85.19	236.39	2002	1,51.20
88.	Panchayati Raj Institutions	46.43	26.46	72.89	2002	46.43
89.	Public Sector Undertakings	31.07	17.71	48.78	2002	31.07
90.	Rajahmundry Co-operative Spinning Mills	36.67	20.90	57.57	2002	36.67
91.	RFC	13.77	7.84	21.61	2002	13.77
92.	Sir Silk Mills	2.55	1.45	4.00	2009	2.55
93.	Sports Authority of AP	2,09.23	116.30	325.53	2002	2,09.23
94.	State Teachers Union, Hyderabad	0.10	0.05	0.15	2002	0.10
95.	Textile Processing Co-op Society Ltd Hyderabad	1.81	1.03	2.84	2002	1.81
96.	Tobacco Growers Co-op Union Limited	4.50	2.56	7.06	2002	4.50
97.	Town Planning Trust	0.02	0.01	0.03	2002	0.02
98.	TRICOR	20.04	11.84	31.88	2002	20.04
99.	Vijayawada Airport	4.00	2.28	6.28	2002	4.00
100.	Visakhapatnam Town Planning Trust	0.86	0.49	1.35	2002	0.86
101.	Visakhapatnam Urban Development Authority	0.17	0.09	0.26	2002	0.17
102.	Visakhapatnam Water Supply Scheme	10.70	6.09	16.79	2002	10.70
103.	Voltas Ltd.,	2.00	1.14	3.14	2002	2.00
104.	Voluntary Retirement Scheme	98.56	56.50	155.06	2002	98.56
105.	Weaker Section Housing Programme under NTR Programme	3,86.31	75.38	1543.92	2002	14,68.54
106.	Bhogapuram International Airport	36.57	1.98	38.55	2017	36.57

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

### Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years 2017-18 and 2018-19

Name of the Concern	2018-19			2017-18		
	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year
(₹ in Crore)						
1. Statutory Corporations	3	0.50 <b>2,05.07</b>	...	3	0.50 <b>2,05.07</b>	...
2. Rural Banks	1	<b>26.96</b>	...	1	<b>26.96</b>	...
3. Government Companies	59	2,35.56 <b>65,57.69</b>	0.63	59	2,07.60 <b>65,57.69</b>	...
4. Other Joint Stock Cos & Partnerships	27	2.06 <b>55.64</b>	0.04	27	2.06 <b>55.64</b>	...
5. Co-op Institutions and Local Bodies	66	8,61.18 <b>15,55.85</b>	0.29	66	8,60.93 <b>15,55.85</b>	...
<b>TOTAL<sup>(§)</sup></b>	156	10,99.30 <b>84,01.21</b>	1.32 <sup>(*)</sup>	156	10,71.09 <b>84,01.21</b>	1.00 <sup>(#)</sup>
(\$)						
Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from CONSOLIDATED FUND	10,95.37 <b>84,01.21</b>			10,67.16 <b>84,01.21</b>		
EARMARKED FUND	3.93			3.93		
<b>TOTAL</b>	10,99.30 <b>84,01.21</b>			10,71.09 <b>84,01.21</b>		

**Note:** 1. The investments shown in the statement depict the cash transactions appearing in the Government Accounts and may vary with those reflected in the Report of the Comptroller & Auditor General of India (Commercial) due to various factors like conversion of loan to equity or vice-versa, capitalisation of grants given in kind subsequently, etc.

2. Figures in **Bold** represent Investments made in undivided State of Andhra Pradesh upto 01 June 2014 and remained un-apportioned.

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

(#) Represent the amount credited to MH 0050-Dividends and Profits, but excluded in the statement for want of full particulars of remaining institutions.

## 9.STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

### Sector-wise details for Guarantees

Sector (No.of Guarantees) <sup>(*)</sup>	Maximum Amount Guaranteed	Outstanding at the beginning of the year 2018-19	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2018-19	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
	( ₹in Crore)									
Power	71,47.56	...	...	...	...	...	39,89.98	...	...	...
Co-operatives	2,34.82	...	...	...	...	...	2,34.82	...	...	...
Agriculture	2,44,08.00	...	55,00.00	...	...	...	2,20,00.00	...	...	...
Transport	55,54.00	...	...	...	...	...	51,75.00	...	...	...
State Financial Corporation	8,42.20	...	...	...	...	...	7,72.20	...	...	...
Water Supply, Sanitation, Housing & Urban Development	1,71,92.63	...	...	...	...	...	1,51,42.31	...	...	...
Communication	3,00.00	...	...	...	...	...	78.00	...	...	...
Industries	4,41.10	...	...	...	...	...	20,50.05	...	...	...
Other Institutions	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>5,61,20.31</b>	...	<b>55,00.00</b>	...	...	...	<b>4,94,42.36</b>	...	...	<b>(#) ...</b>

Note: 1) The Statement is compiled based on the Budget Document of 2019-20(V/2) of Government of Andhra Pradesh.  
2) Information pertaining to Columns 3 to 10 has not been provided by the State Government/Department.

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

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



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

### (i) Grants-in-aid paid in Cash

Grantee Institutions		Grants Released				Grants for Creation of Capital Assets	
		2018-19			2017-18	2018-19	2017-18
		State Fund Expenditure	Central Assistance including CSS and CS	Total			
		(₹ in Crore)					
1.	Panchayati Raj Institutions						
(i)	Zilla Parishads	55,47.12	...	55,47.12	54,31.51	34.00	1,30.48
(ii)	Panchayat Samities	14,31.40	...	14,31.40	22,19.65	...	...
(iii)	Gram Panchayats	5,34.71	1,15.33	6,50.04	5,89.97	...	...
(iv)	Others	...	...	...	...	...	...
2.	Urban Local Bodies						
(i)	Municipal Corporations	2,81.94	...	2,81.94	3,85.95	...	...
(ii)	Municipalities/ Municipal Councils	10,39.48	1,39.25	11,78.73	13,93.08	3,39.18	...
(iii)	Others	5,27.99	17,86.04	23,14.03	11,96.85	13,55.65	55.19
3.	Public Sector Undertakings						
(i)	Government Companies	8,04.48	...	8,04.48	4,36.89	1,16.24	...
(ii)	Statutory Corporations	21,04.68	...	21,04.68	4,37.42	9,28.70	...
4.	Autonomous Bodies						
(i)	Universities	12,15.47	...	12,15.47	15,77.25	37.75	...
(ii)	Development Authorities	2.27	3.41	5.68	20.67	...	...
(iii)	Co-operative Institutions	5,42.81	...	5,42.81	5,63.55	...	...
(iv)	Others	21,95.02	30.09	22,25.11	20,56.90	...	...
5.	Non-Government Organisations	13,34.39	...	13,34.39	14,22.05	...	...
6.	Others (not covered by items 1 to 5 above)	3,43,19.71	68,39.12	4,11,58.83	3,53,58.78	4,89.71	30.00
	TOTAL <sup>(S)</sup>	5,18,81.47	89,13.24	6,07,94.71	5,30,90.52	33,01.23	2,15.67

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

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

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

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

Grantee Institution		Total Value	
		2018-19	2017-18
		(₹ in Crore)	
<b>1.</b>	<b>Panchayati Raj Institutions</b>		
(i)	Zilla Parishads		
(ii)	Panchayat Samities		
(iii)	Gram Panchayats		
<b>2.</b>	<b>Urban Local Bodies</b>		
(i)	Municipal Corporations		
(ii)	Municipalities/ Municipal Councils		
(iii)	Others		
<b>3.</b>	<b>Public Sector Undertakings</b>		
(i)	Government Companies		
(ii)	Statutory Corporations		
<b>4.</b>	<b>Autonomous Bodies</b>		
(i)	Universities		
(ii)	Development Authorities		
(iii)	Co-operative Institutions		
(iv)	Others		
<b>5.</b>	<b>Non-Government Organisations</b>		
	<b>TOTAL</b>		

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

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			Actuals		
	2018-19			2017-18		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in Crore)
Expenditure Heads (Revenue Account)	1,54,07.07	11,31,62.86	12,85,69.93	1,39,18.08	10,72,95.69	12,12,13.77
Expenditure Heads (Capital Account)	16.68	1,99,59.66	1,99,76.34	9.19	1,34,81.52	1,34,90.71
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund <sup>(a)</sup>	7,32,73.73	18,69.44	7,51,43.17	5,50,80.98	27,88.94	5,78,69.92
<b>TOTAL</b>	<b>8,86,97.48</b>	<b>13,49,91.96</b>	<b>22,36,89.44</b>	<b>6,90,08.25</b>	<b>12,35,66.15</b>	<b>19,25,74.40</b>
<b>(a) The figures have been arrived as follows:-</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	7,25,28.96	...	7,25,28.96	5,40,86.27	...	5,40,86.27
Loans & Advances from the Central Govt.	7,44.77	...	7,44.77	9,94.71	...	9,94.71
<b>F. Loans and Advances<sup>(*)</sup></b>						
Loans for General Services	...	...	...	...	26.00	26.00
Loans for Social Services	...	12,36.63	12,36.63	...	19,08.27	19,08.27
Loans for Economic Services	...	3,51.00	3,51.00	...	7,84.65	7,84.65
Loans to Government Servants, etc.	...	2,55.70	2,55.70	...	61.79	61.79
Loans for Miscellaneous Purposes	...	...	...	...	...	...
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	26.11	26.11	...	8.23	8.23
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	...	...	...	...	...	...

(\*) A more detailed account is given in Statement No.18 at pages 386 to 468.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2017-18 and 2018-19 is as under:-

Percentage of total expenditure		
Year	Charged	Voted
2018-19	39.65	60.35
2017-18	35.83	64.17

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

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

Heads	On 01 April 2018	Amount allocated to Andhra Pradesh	During the year 2018-19	On 31 March 2019
				(₹ in Crore)
<b>Capital and Other Expenditure-</b>				
<b>Capital Expenditure-</b>				
Public Works	1,99.69	...	58.02	2,57.71
	<b>10,21.67</b>			<b>10,21.67</b>
Other General Services	6,87.23	...	2,16.97	9,04.20
	<b>18,51.34</b>			<b>18,51.34</b>
Education, Sports, Art & Culture	13,54.82	...	2,44.86	15,99.68
	<b>13,11.07</b>			<b>13,11.07</b>
Health and Family Welfare	10,68.98	...	1,74.92	12,43.90
	<b>12,78.54</b>			<b>12,78.54</b>
Water Supply, Sanitation, Housing and Urban Development	32,47.43	...	17,41.61	49,89.04
	<b>34,90.39</b>			<b>34,90.39</b>
Information and Broadcasting	2.99	...	...	2.99
	<b>6.50</b>			<b>6.50</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	22,57.07	...	1,43.86	24,00.93
	<b>35,55.63</b>			<b>35,55.63</b>
Social Welfare and Nutrition	3,11.38	...	49.36	3,60.74
	<b>3,11.85</b>			<b>3,11.85</b>
Other Social Services	10,78.39	...	5,11.50	15,89.89
	<b>4,83.22</b>			<b>4,83.22</b>
Agriculture and Allied Activities	4,96.43	...	2,77.70	7,74.13
	<b>7,73.00</b>			<b>7,73.00</b>
Rural Development	8,69.34	...	8,75.03	17,44.37
	<b>18,52.76</b>			<b>18,52.76</b>
Irrigation and Flood Control	3,03,89.47	...	1,33,85.90	4,37,75.37
	<b>10,50,03.19</b>			<b>10,50,03.19</b>
Energy	85.22	...	1.66	86.88
	<b>53,28.53</b>			<b>53,28.53</b>
Industry and Minerals	1,10.83	...	6,53.61	7,64.44
	<b>20,71.12</b>			<b>20,71.12</b>
Transport	64,73.75	...	8,47.82 <sup>(1)</sup>	73,21.57
	<b>183,11.70</b>			<b>1,83,11.70</b>
General Economic Services	6,93.25	...	7,93.67	14,86.92
	<b>46,99.16</b>			<b>46,99.16</b>
<b>Total- Capital Expenditure</b>	4,93,26.27	...	1,99,76.49	6,93,02.76
	<b>15,13,49.67</b>			<b>15,13,49.67</b>

(1) Includes ₹0.15 crore being the advance met out of Contingency Fund during the year 2018-19 and remained un-recouped to the fund till the close of the year.

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

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

Heads	On 01 April 2018	Amount allocated to Andhra Pradesh	During the year 2018-19	On 31 March 2019
				(₹ in Crore)
<b>Loans and Advances-</b>				
Miscellaneous General Services	35.80	...	...	35.80
	<b>0.65</b>			<b>0.65</b>
Education, Sports, Art & Culture	<b>2,28.51</b>	...	...	<b>2,28.51</b>
Health and Family Welfare	37.88	...	...	37.88
	<b>5,62.16</b>			<b>5,62.16</b>
Water Supply, Sanitation, Housing and Urban Development	11,17.94	...	12,32.15	23,50.09
	<b>2,03,72.49</b>			<b>2,03,72.49</b>
Information and Broadcasting	<b>44.36</b>	...	...	<b>44.36</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)1.60	...	...	(-)1.60
	<b>10,56.90</b>			<b>10,56.90</b>
Social Welfare and Nutrition	<b>70.47</b>	...	...	<b>70.47</b>
Agriculture and Allied Activities	25.24	...	32.19	57.43
	<b>8,20.99</b>			<b>8,20.99</b>
Irrigation and Flood Control	<b>1,63.35</b>	...	...	<b>1,63.35</b>
Energy	(-)1,76.35	...	2,95.60	1,19.25
	<b>20,30.35</b>			<b>20,30.35</b>
Industry and Minerals	56.42	...	...	56.42
	<b>8,62.53</b>			<b>8,62.53</b>
Transport	9,78.09	...	15.68	9,93.77
	<b>14,54.92</b>			<b>14,54.92</b>
General Economic Services	<b>22.44</b>	...	...	<b>22.44</b>
Loans to Government Servants etc.	29.27	...	(-)9.68	19.59
	<b>4,00.07</b>			<b>4,00.07</b>
Miscellaneous Loans	...	...	...	...
	<b>9.49</b>			<b>9.49</b>
<b>Total- Loans and Advances</b>	21,02.69	...	15,65.94	36,68.63
	<b>2,80,99.68</b>			<b>2,80,99.68</b>
Transfer to Contingency Fund	49.60	...	...	49.60
	...			...
<b>Total- Capital and Other Expenditure</b>	5,14,78.56	...	2,15,42.43	7,30,20.99
	<b>17,94,49.35</b>			<b>17,94,49.35</b>

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

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

Heads	On 01 April 2018	Amount allocated to Andhra Pradesh	During the year 2018-19	On 31 March 2019
(₹ in Crore)				
<b>Deduct-</b>				
i) Contribution from Contingency Fund	...	...	0.15	0.15
	...			...
ii) Contribution from Miscellaneous Capital Receipts	...	...	...	...
	<b>84,55.98</b>			<b>8455.98</b>
iii) Contribution from Development Funds, Reserve Funds etc.	...	...	...	...
	...			...
<b>Net-Capital and Other Expenditure</b>	5,14,78.56	...	2,15,42.28	7,30,20.84
	<b>17,09,93.37</b>			<b>17,09,93.37</b>
<b>PRINCIPAL SOURCES OF FUNDS-</b>				
<b>Debt-</b>				
Internal Debt of the State Government	15,99,08.48	...	2,34,60.71	18,33,69.19
	(-)95.17			(-)95.17
Loans and Advances from the Central Government	89,63.33	...	12,45.60	1,02,08.93
	<b>14.08</b>			<b>14.08</b>
Small Savings, Provident Funds, etc.	1,35,08.84	...	22,21.15	1,57,29.99
	...			...
<b>Total- Debt</b>	18,23,80.65	...	2,69,27.46	20,93,08.11
	(-)81.09			(-)81.09
<b>Other Receipts-</b>				
Contingency Fund	50.00	...	(-)0.15	49.85
	...			...
Reserve Funds	8862.84		21,81.45	1,10,44.29
	...			...
Net Balances under Deposits	2,28,06.65	81,29.84	1,01,60.01	4,10,96.50
	<b>1,26,33.52</b>			<b>45,03.68<sup>(1)</sup></b>
Civil Advances	(-)0.86	...	(-)0.03	(-)0.89
	(-)29.63			(-)29.63
Suspense less Cash Balance Investment Account	46.80 <sup>(2)</sup>	(-)10.59	(-)68.83	(-)32.62
	(-)2,48.59			(-)2,38.00 <sup>(3)</sup>
Remittances	16,21.87 <sup>(4)</sup>	0.01	(-)18,65.77	(-)2,43.89
	(-)3,10.23			(-)3,10.23

(1) An amount of ₹1,26,08.73 (Andhra Pradesh ₹81,29.84 crore and Telangana ₹44,78.89 crore ) was apportioned during the year 2018-19 under Net Balances under Deposits.

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

(3) An amount of ₹9.96(DR) crore apportioned to Telangana and ₹10.59(DR) cleared through advice.

(4) Includes ₹0.01 crore pertaining to Telangana apportioned to Andhra Pradesh during 2017-18, now rectified

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

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

Heads	On 01 April 2018	Amount allocated to Andhra Pradesh	During the year 2018-19	On 31 March 2019
				(₹ in Crore)
<b>Total- Other Receipts</b>	3,33,87.30 <b>1,20,45.07</b>	81,19.26	1,04,06.68	5,19,13.24 <b>39,25.81</b>
<b>Total- Debt and Other Receipts</b>	21,57,67.95 <b>1,19,63.98</b>	81,19.26	3,73,34.14	26,12,21.35 <b>38,44.72</b>
Deduct-				
i) Cash Balance	(-)8,55.46	...	8,80.60	25.14
	...			...
ii) Investments	73,75.50	...	9,86.08	83,61.58
	...			...
<b>Total</b>	20,92,47.91 <b>1,19,63.98</b>	81,19.26	3,54,67.46	25,28,34.63 <b>38,44.72</b>
<b>Deduct:</b> Revenue Deficit/Add: Revenue Surplus			(-)1,38,99.07	
<b>Add:</b> Amount closed to Government Account				
<b>Deduct:</b> Inter State Suspense			(-)26.11	
<b>Net Provision of Funds</b>			2,15,42.28	
The difference between the net capital and other expenditure and the total of the principal sources of funds to the end of 31 March 2019 is explained below:				
Progressive Net Capital and Other Expenditure			24,40,14.21	
Progressive Principal Sources of funds			25,66,79.35	
<b>Difference</b>			1,26,65.14 <sup>(*)</sup>	
The difference of ₹(-)1,26,65.14 crore is explained below:				
Cumulative Revenue Deficit to the end of 31 March 2019			(-)6,83,59.08	
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2019			(-)11,12,25.54	
Cumulative Inter State Settlement to end of 31 March 2019			(-)2,29.17	
Net difference of Application of Funds and Sources of Funds(un-apportioned) to the end of 31 March 2019.			16,71,48.65	
<b>Total</b>			(-)1,26,65.14	

(\*) This amount differs with Statement No.1 on account of (i) Contribution from "Miscellaneous Capital Receipts"- ₹84,55.98 crore, (ii) "Transfer to Contingency Fund"- ₹49.60 crore and (iii) ₹0.02 crore due to rounding.

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

**A. The following is a summary of the balances as on 31 March 2019**  
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
			<i>(₹ in Crore)</i>
		<b>Consolidated Fund</b>	
22,49,11.06	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	19,35,78.12
			<b>(-)81.09</b>
36,68.63	F	Loans and Advances	...
<b>2,80,99.68</b>			
		<b>Contingency Fund</b>	
		Contingency Fund	49.85
		<b>Public Account</b>	
	I	Small Savings Provident Funds etc	1,57,29.99
	J	<b>Reserve Funds</b>	
...		(i) Reserve Funds Bearing Interest	575.63
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	1,04,68.66
83,61.58		Investments	...



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

**A. The following is a summary of the balances as on 31 March 2019**  
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

Debit balance	Sector of the General Account	Name of Account	Credit balance
			(₹ in Crore)
	K	<b>Deposits and Advances<sup>(1)</sup></b>	
...		(i) Deposits Bearing Interest	70,72.85
			<b>2,01.93<sup>(2)</sup></b>
...		(ii) Deposits not Bearing Interest	3,40,23.65
			<b>43,01.75<sup>(3)</sup></b>
0.89		(iii) Advances	...
<b>29.63</b>			
	L	<b>Suspense and Miscellaneous</b>	
...		Investments	...
...			
32.62		Other Items (Net)	...
<b>2,38.00<sup>(4)</sup></b>			
2,43.88	M	<b>Remittances</b>	...
<b>3,10.23</b>			
25.14	N	<b>Cash Balance</b>	...
26,59,21.34		<b>TOTAL</b>	26,59,21.34

- (1) The outstanding unapportioned balance of ₹1,70,82.78crore (Cr) under K-Deposits and Advances as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73crore (Cr) (Telangana ₹44,78.89crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹44,74.05crore.
- (2) The outstanding unapportioned balance of ₹47,74.22crore (Cr) under K-(a)Deposits bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹45,72.29crore (Cr) (Telangana ₹14,99.81crore and Andhra Pradesh ₹30,72.48crore) leaving unapportioned balance of ₹2,01.93crore.
- (3) The outstanding unapportioned balance of ₹1,23,38.19crore (Cr) under K-(b)Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹80,36.44crore (Cr) (Telangana ₹29,79.08crore and Andhra Pradesh ₹50,57.36crore) leaving unapportioned balance of ₹43,01.75crore.
- (4) The outstanding unapportioned balance of ₹2,58.55 crore (Dr) under L-Suspense and Miscellaneous as on 31 March 2018 has been provisionally apportioned to Telangana to the extent of ₹9.95crore (Dr) and ₹10.60crore (Dr) cleared through advice under MH-8658 leaving un- apportioned balance of ₹238.00 crore(Dr) shown in **bold** font in Finance Accounts of both the states.

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

**B. Government Account:** Under the system of book-keeping followed in Government accounts the amount booked under Revenue, Capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called “Government Account”. The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings Provident Funds, Reserve Funds, Deposits and Advances Suspense and Miscellaneous (Other than Miscellaneous Government Account) Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

*It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.*

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

The net amount at the debit of Government Account at the end of 31 March 2019 has been arrived at as under:-

Dr.		Details	Cr.
			<i>(₹ in Crore)</i>
19,10,09.54 <sup>(1)</sup>	A.	Amount at the Debit of Government Account on 01 April 2018	...
...	B.	Receipt Heads (Revenue Account)	11,46,70.86
...	C.	Receipt Heads (Capital Account)	...
12,85,69.93	D.	Expenditure Heads (Revenue Account)	...
1,99,76.34	E.	Expenditure Heads (Capital Account)	...
...	F.	Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
26.11	G.	Inter State Settlement	...
	H.	Amount at the debit of Government Account on 31 March 2019	22,49,11.06
33,95,81.92		<b>TOTAL</b>	33,95,81.92

- <sup>(1)</sup> Opening balance decreased by ₹44,68.93 crore due to apportionment of unapportioned balances by ₹44,68.93crore(Net Credit) in respect of K-Deposits and Advances, L-Suspense (MH-8658) to Telangana as hereunder:

<i>(₹ in Crore)</i>		
Sl.No.	Major Head	Amount
1.	8338	1173.06 CR
2.	8342	326.75 CR
3.	8443	579.24CR
4.	8448	2151.72 CR
5.	8449	248.12 CR
6.	8658	9.95 DR
7.	8793	0.01DR
	<b>Total</b>	<b>44,68.93CR</b>

## NOTES TO ACCOUNTS

### 1 Summary of significant Accounting Policies:

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

The Finance Accounts 2018-19 present the transactions of the Government of Andhra Pradesh for the period 01 April 2018 to 31 March 2019. These accounts have been compiled based on the initial accounts rendered by 14 District Treasuries (including one Urban Treasury), 19 Public Works Pay and Accounts Offices (PAOs) (out of which 16 PAOs render Forest Accounts), other PAOs and Advices of the Reserve Bank of India. There were no exclusion of primary accounts.

#### (ii) Basis of Accounting:

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

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

#### (iii) Currency in which Accounts are kept:

The accounts of Government of Andhra Pradesh are maintained in Indian Rupees (₹).

#### (iv) Form of Accounts:

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

#### (v) Classification under Revenue and Capital:

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Also, as per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilisation of the funds. Capital expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on ‘Major Works’ is required to be booked as Capital expenditure and expenditure on ‘Minor Works’ as Revenue expenditure.

The State Government, however, budgeted and booked ₹1,081.86 crore on ‘Minor Works’ under Capital Section.

## **2 Quality of Accounts:**

### **(i) Advance apportionment and transfer of un-apportioned Integrated Goods and Service Tax (IGST):**

During the year 2018-19, GST collection of the State was ₹20,611.22 crore as compared to ₹10,820.43 crore in 2017-18, registering an increase of ₹9,790.79 crore (90.48 *per cent*). This included Advance Apportionment from IGST amounting to ₹2,068.85 crore. In addition, the State received ₹8,091.86 crore and ₹645.80 crore as transfer of its share of net proceeds under Central Goods and Services Tax and Integrated Goods and Services Tax respectively as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹29,348.88 crore. The State Government did not receive any compensation on account of loss of revenue arising out of implementation of GST during 2018-19.

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

The Minor Head 800 Other Expenditure/Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque.

During the year 2018-19, the State Government classified ₹1,774.76 crore, constituting around 1.55 *per cent* of total Revenue Receipts of ₹1,14,670.86 crore under the omnibus Minor Head 800- ‘Other Receipts’ in respect of 44 Major heads.

As regards expenditure, an expenditure of ₹9,167.60 crore, constituting around 6.17 *per cent* of total revenue and capital expenditure of ₹1,48,546.27 crore was classified under Minor Head 800-Other Expenditure under 41 Major Heads.

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

### **(iii) Abstract Contingent (AC) bills:**

In terms of the Andhra Pradesh Financial Code (APFC), Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting service heads. As per Government orders, Detailed Contingent (DC) bills are required to be presented subsequently along with supporting documents within a period of 90 days. Delayed submission or prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts could not be vouched as correct or final.

Details of pending DC bills as on 31 March 2019 are given below:

S. No	Year	AC Bills drawn		Clearance		Closing Balance	
		No. of Items	Amount (₹in crore)	No. of Items	Amount (₹in crore)	No. of Items	Amount (₹in crore)
1	Up to 2016-17	1,14,658	5,986.26	1,14,300	5,877.79	358	108.47
2	2017-18	734	128.41	484	38.82	250	89.59
3	2018-19 (upto December 2018)	275	847.48	35	77.84	240	769.64
	<b>Total</b>	<b>1,15,667</b>	<b>6,962.15</b>	<b>1,14,819</b>	<b>5994.45</b>	<b>848</b>	<b>967.70</b>

Further, it was noticed that the State Government drew AC Bills amounting to ₹337.03 crore in March 2019 alone. Significant expenditure on AC Bills in March cannot rule out the drawl to exhaust the budget and reveals inadequate budgetary control.

Lists of major defaulting departments are listed in **Annexure D**.

#### **(iv) Personal Deposit accounts:**

As per Andhra Pradesh Financial Code (APFC), the purpose of Personal Deposit accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. As per *State G.O.Ms. No.43*, dated 22.04.2000 read with *G.O.Ms.No. 165* dated 19.09.2017, funds released during a particular financial year shall lapse by 31 March of the following year (lapsable deposits under category 'C') and the administrators of PD accounts are required to close such accounts and transfer the unspent balances back to the Government account. Further, PD account administrators are required to reconcile their balances with those of Treasury.

The State Govt. had unilaterally dispensed with the system of prior concurrence of Accountant General for opening of PD Accounts in 2005. Subsequently, a huge proliferation in the number of PD accounts has been noticed. As these accounts are created by transfers from Consolidated Fund, the unspent balances must forthwith be transferred to the Government account.

Status of PD Accounts during the period 01 April 2018 to 31 March 2019 as given by DTA is detailed below:

Opening Balance as on 01 April 2018 (*)		New PD Accounts opened during 2018-19	Total transfers to PD Accounts during 2018-19	PD Accounts closed during 2018-19	Total withdrawals from PD Accounts during 2018-19	Closing Balance as on 31 March 2019	
Number	Amount (₹in crore)	Number	Amount (₹in crore)	Number	Amount (₹in crore)	Number	Amount (₹in crore)
33,601	3,10,85.76	201	7,91,78.38	Nil	7,17,66.63	33,802	3,84,97.51

(\*) Difference in OB from CB of 2017-18 have not been communicated by the DTA.

It is observed that 201 new PD accounts were opened while no PD account was closed during the year. Further, the balances under PD accounts which form part of “K-Deposits and Advances” are yet to be apportioned between the States of Andhra Pradesh and Telangana. The un-apportioned figure of “K-Deposits and Advances” depicted distinctly in bold font in the Finance Accounts (Statement 21) was ₹4,474.04 crore.

The State Government neither furnished information about the exact number of PD accounts in operation nor did they reconcile their balances with the balances in the books of AG (A&E). Such huge transfers to these PD Accounts and spending them in subsequent years result in inadequate control over budget and expenditure.

Non-transfer of unspent balances lying in PD Accounts to Consolidated Fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

#### (v) Government Reconciliation of Receipts and Expenditure:

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

Post implementation of CFMS in Andhra Pradesh, none of the CCOs has reconciled their figures with that of Accountant General (both Expenditure and Receipts). The Government was of the opinion that CFMS being single source of truth, departmental reconciliation can be dispensed with. However, as CFMS is in the initial stage of implementation, AG has proposed that departmental reconciliation be continued. Although the State Government agreed to the proposal, they did not take any action for reconciliation of figures with the AG.

### **(vi) Cash Balance:**

The Cash balance as on 31 March 2019 as per AG's records was ₹56.58 crore (Debit) and that reported by the Reserve Bank of India (RBI) was ₹26.32 crore (Credit). There was a net difference of ₹30.26 crore (Debit), mainly due to wrong reporting by the Agency Banks and was under reconciliation.

### **3 Other items:**

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

During the period 01 April 2018 to 31 March 2019, ₹14,962.31 crore (11.63 *per cent* of total revenue expenditure) was incurred on "Pension and Other Retirement Benefits" to State Government employees recruited before 01 September 2004.

#### **(ii) National Pension System**

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

As the Principal Accountant General (Accounts and Entitlements) does not maintain the accounts of individual employee's contribution, the correctness of recovery from the employee's salary bills cannot be verified. No reconciliation of the amounts transferred has been carried out with NSDL/Trustee Bank

From the un-apportioned balance of ₹730.64 crore, which remained to be transferred to NSDL as on 31 March 2018, an amount of ₹365.21 crore was apportioned. An amount of ₹230.61 crore was allotted to Andhra Pradesh and ₹134.60 crore to Telangana, leaving an un-apportioned balance of ₹365.43 crore as on 31 March 2019.

During 2018-19, the Government transferred ₹652.89 crore to NSDL, leaving a balance of ₹663.63 crore as on 31 March 2019 on which the State Government is liable to pay interest, which was not done.

Opening Balance  (A)	Apportionment carried out in 2018-19		Employees’ contribution  (C)	Government Contribution  (D)	Transfer to NSDL  (E)	Closing Balance  (A+B+C+D-E)
	Andhra Pradesh (B)	Telangana				
(₹ in crore)						
0.30	230.61	134.60	765.02	320.58	652.89	663.63



State Government is liable to pay interest on the balance as on 01 April 2018 viz ₹230.91 crore (₹0.30 crore + ₹230.61 crore). The interest liability works out to ₹18.47 crore (calculated at the GPF interest rate of 8%). Government has neither made a provision in the budget nor discharged this liability.

**(iii) Apportionment of balances on re-organisation of States:**

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

Apportionment of balances carried out upto 2018-19 is as follows:

Sector	Total Un-apportioned amount as on 02 June 2014	Amount apportioned	Year of apportionment	Andhra Pradesh	Telangana	Balance Un-apportioned as on 31 March 2019
(₹ in crore)						
E- Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
I-Small Savings, Provident Fund, etc.	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	Nil
		4,083.52	2017-18	2,381.51	1,702.01	
J- Reserve Funds	2,459.06	90.70	2014-15	52.90	37.80	Nil
		2,368.36	2017-18	1,397.36	971.00	
K- Deposits & Advances	17,082.77	12,608.73	2018-19	8,129.84	4,478.89	4,474.04
L-Suspense & Miscellaneous	6,234.24(DR)	6,093.30(DR)	2014-15	3,553.62(DR)	2,539.68(DR)	238.00(DR)
		117.60(CR)	2017-18	63.77(CR)	53.83(CR)	
		20.55(DR)	2018-19	10.59(DR)	9.96(DR)	
M -Remittances	339.47(DR)	29.24(DR)	2017-18	26.92(DR)	2.32(DR)	310.23(DR)

Details of un-apportioned items are given in Appendix-XIII of Vol..II of the Finance Accounts for the year 2018-19.

**(iv) Guarantees:**

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 is based on information given in the state budget document (depicting the position as on 01 January 2019), and has been prepared as per the Indian Government Accounting Standards (IGAS) 1 notified by the Government of India (GoI). The total net guarantees given during the year was ₹5,500 crore. Complete information on the guarantees extended by the Government of Andhra Pradesh as on 31 March 2019 was not

provided by the State Government. The statements are, therefore, incomplete to the extent the detailed information has not been furnished by the Government.

**(v) Loans and Advances**

Information provided in Statement 18 of the Finance Accounts 2018-19 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is incomplete, since the State Government has not confirmed it. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government and also the confirmation from the State Government of ₹31,768.32 crore (including an un-apportioned amount of ₹28,099.69 crore) as on 31 March 2019 were not received. The State Government did not furnish confirmation of balances along with list of individual loanees, for loans whose detailed accounts are maintained by the AG (A&E).

**(vi) Investments**

Statement No. 8 of Finance Accounts shows comparative summary of investments in the share capital of Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies and Co-operative Institutions and Local Bodies during and at the end of the year. Entity wise investment details are given in Statement No. 19 of the Finance Accounts. The investments of ₹8,401.21 crore to end of 01 June 2014 in Composite Andhra Pradesh have not been apportioned between the two states of Andhra Pradesh and Telangana.

Investments made during 01 April 2018 to 31 March 2019 in the successor State of Andhra Pradesh was ₹28.21 crore and a dividend of ₹1.32 crore was received on investments made during the year. These figures, however, require reconciliation with the entities where investments were made. Neither the State Government nor individual entities have reconciled and confirmed the investments. In the absence of such reconciliation, the correctness of these investments could not be ensured.

**(vii) *Building and other Construction Workers Welfare Cess***

The Government of India (GoI) enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 aimed at providing safety, health and welfare measures for the benefit of building and other construction workers. GoI also enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) and the Rules there under to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Andhra Pradesh Building and Other Construction Workers (Regulation of Employment and conditions of Service) Rules, 1999 have been framed under the Act and AP Building & Other Construction Workers Welfare Board was constituted. The Board is responsible for the operation and maintenance of the Labour Cess including investments of surplus funds.

As per the figures furnished by Andhra Pradesh Building and Other Construction Workers Welfare Board, ₹332.06 crore was utilized towards welfare measures and ₹6.46 crore towards Administrative expenditure, leaving a balance of ₹296.88 crore as on 31 March 2019.

Since the Board is an autonomous Body, total cess details are not depicted in Government Accounts. However, respective Pay and Accounts Officers (Works) remit the Labour Cess collected to the Board, in respect of Government Works executed by the Irrigation and Public Works departments. As per the figures in the Government accounts, the cess collected is booked under two heads viz., MH-8443-00-800-03-000(old account) and 8342-00-120-09-000 (new account). An amount of ₹0.009 crore and ₹155.27 crore was accounted as receipts under these heads respectively during 2018-19. The balances under the above heads in the Government account as on 31 March 2019 are detailed below:

S.No	Heads of Account	Opening Balance	Receipts	Payments	Closing Balance
					(₹in crore)
1	8443-00-800-00-03-000	222.01	0.01	-	222.02
2	8342-00-120-00-09-000	81.83	155.27	-	237.10
<b>Total</b>					<b>459.12</b>

As per Labour and Employment Department's G.O.Ms.No.112 dated 15 December 2009, the cess collected shall be transferred to the Board within 30 days of its collection. State Government did not transfer any amount to the board during the year. The untransferred balance of ₹459.12 crore represents the liability of the state government.

#### **(viii) Reserve Funds and Deposits:**

**(a)** Details of Reserve Funds and the investments from earmarked funds are available in Statements 21 and 22 respectively. Out of the gross accumulated balance of ₹11,044.29 crore to the end of 31 March 2019 lying in these Funds, the State Government had invested ₹8,361.59 crore in GoI securities as determined by the RBI from time to time in consultation with the State Government. Reserve Funds under categories 'Interest bearing' and 'Non-interest bearing' are detailed below:

**(b) Inoperative Reserve Funds:** There were 11 in-operative Reserve Funds having a balance of ₹25.64 crore as on 31 March 2019 as detailed in **Annexure-E**. These Reserve Funds were operated between 2002-03 and 2013-14. The State Government did not close any Reserve Funds during the year.

#### **Reserve Funds bearing Interest:**

**(c) State Disaster Response Fund (SDRF):** The State Government constituted State Disaster Response Fund (SDRF) in 2010-11 to replace the erstwhile Calamity Relief Fund. In terms of the recommendations of the Fourteenth Finance Commission, the Central and State Governments are required to contribute to the Fund in the proportion of 90:10 respectively. The State received ₹1,004.88 crore from the Central Government towards NDRF.

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

Opening balance (01 April 2018)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI during the year
(₹in crore)							
Nil	458.10	50.90	1,004.88	1,513.88	971.11	542.77	Nil

The entire expenditure of ₹971.11 crore incurred on natural calamities was set off (MH 2245-01 and 2245-02) against the Fund balance of ₹1,513.88 crore. The balance lying under the Fund as at the end of 31 March 2019 was ₹542.77 crore. The State Government had neither invested the amount with RBI nor paid any interest on the un-invested balance as required under the guidelines of the Fund.

#### Reserve Funds not bearing Interest:

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

As per RBI guidelines, which administers the Fund, outstanding liabilities are defined as Internal Debt and Public Account liabilities of the State Government. The short contribution by the State to the Fund was persistent since 2014-15. The details of transactions to the Fund are depicted in Statements 21 and 22 of the Finance Accounts and the overall position is given below:

Opening balance (01 April 2018)	Additions to the Fund (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance (31 March 2019)
	Required contribution (0.5 % of Total Liabilities as on 31 March 2018)	Actuals during 2018-19					
		Contribution	Interest				
(₹in crore)							
6,743.96	1,118.53	350.00	606.78	31.09	7,669.65	7,613.03	56.62

**(e) Guarantee Redemption Fund:** The State Government had set up a Guarantee Redemption Fund (GRF) in the year 2002-03, which is administered by the RBI. The latest amendment to the Fund issued by the State Government was on 17 April 2018, effective from

the year 2017-18, based on the advice of the RBI. It, inter alia, stipulates that the State Government shall initially contribute a minimum of 1 per cent and thereafter @0.5 per cent of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 per cent in next five years. The Fund shall be gradually increased to a desirable level of 5 per cent.

The State Government, against the requirement of ₹179.82 crore, had not contributed to the Fund during the period of 01 April 2018 to 31 March 2019. The closing balance in the Fund as on 31 March 2019 was ₹741.77 crore, which constitutes 1.50 per cent of the outstanding guarantees of ₹49,442.36 crore. The details are as under:

Opening balance (01 April 2018)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during 2018-19	Closing balance (31 March 2019)
	Actuals during 2018-19					
	Contribution	Interest earned				
(₹in crore)						
680.64	Nil	64.18	3.05	741.77	741.77	Nil

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

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

The Department collected total RD Cess of ₹802.68 crore (₹552.41 crore in 2016-17 and ₹250.27 crore in 2017-18) and transferred ₹802.68 crore to the Fund during the year. The expenditure out of the Fund was ₹153.36 crore. The balance in the Fund as on 31 March 2019 was ₹1,970.03 crore

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

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

**(x) Summary of Balances:**

Ledger and Broadsheet figures depicted in Appendix VII of the Finance Accounts (Volume

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

**(xi) Contingency Fund:**

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

During the period 2018-19, the State Government met ₹2.40 crore from the Contingency Fund and recouped ₹2.25 crore during the year, leaving a balance of ₹0.15 crore that remained un-recouped at the end of the year.

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

From 01 April 2014 onwards GOI released central assistance for CSSs/ACA directly to the State Government instead of implementing agencies. These releases are now classified as 'Central Assistance to the State Plan'. The Government of Andhra Pradesh has modified their budget depiction and the Central assistance for CSSs/ACA has been merged with the respective State Plan Schemes under 66 umbrella schemes of the GOI.

The State Government is entrusted with the execution of the Centrally Assisted State Plan Schemes in the State, for which they received grants of ₹19,456.73 crore from the Government of India as detailed under:

Sl.No	Source	Amount (₹in crore)
1	Grants as per PFMS Portal	17,979.66
2	Grants received and remitted by way of challans directly by Polavaram Project Authority of Andhra Pradesh.	1,385.00
3	Grants received and remitted by way of challans directly by State National Service Scheme officer, Govt. of AP.	0.26
4	Grants received and remitted by the project director of Pradhan Mantri Krishi Sinchai Yojana	91.81
	<b>Total</b>	<b>19,456.73</b>

The grants have been booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from Central Government (refer Annexure to Statement 15).

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

In spite of GoI decision to release all assistance to CSS/ACA to the State Government instead of transferring funds directly to State Implementing Agencies/Non-Government Organisation (NGOs) for implementation of various schemes/programmes., it was seen from the PFMS portal, that the GOI released ₹6,054.81 crore to the implementing agencies in Andhra Pradesh during 2018-19 . In 2017-18 the same was ₹6,669.73 crore. These details are given in Appendix – VI.

**(xiv) Write off of Central Loans:**

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, GOI, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance.

The Government of Andhra Pradesh had made excess repayment of ₹36.41 crore (principal ₹17.19 crore, interest ₹19.22 crore) to end of 31 March 2012, of which, Ministry of Finance has so far adjusted ₹20.04 crore (₹13.92 crore vide letter dated 14 June 2013 and ₹6.12 crore vide letter dated 09 May 2019).

**(xv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. This includes data on Committed Liabilities in the future among others like implications of major policy decisions taken by the Government during the year or new schemes proposed in the budget for future cash flows, etc. The State Government did not furnish information on Committed Liabilities Therefore, the accounts are incomplete to that extent.

**(xvi) Ways and Means Advances from RBI availed by the Government of Andhra Pradesh during 2018-19:**

The Government of Andhra Pradesh availed Ways & Means Advances amounting to ₹59,868.28 crore from the RBI, during 2018-19. Out of this they repaid ₹59,729.00 crore during 2018-19 and the closing balance under Ways & Means Advance as on 31 March 2019 is ₹369.73 crore. Further, the interest paid on the Ways and Means Advances during 2018-19 was ₹64.43 crore.

**(xvii) Procedure adopted by RBI for accounting of open Market Borrowings:**

On redemption of the Government Securities, RBI Mumbai is initially debiting States Share of AP Government with the Telangana State Share of the redeemed loan also in addition to the Andhra Pradesh state share of repayments. Simultaneously a reverse entry is made by RBI Mumbai, wherein, the Telangana state share of the redeemed loan is advised to Telangana state and Andhra Pradesh state as Debit and Credit respectively. This procedure is giving rise to inflated figures in both receipts and payments sides for Andhra Pradesh state.

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

**(xviii) Rush of Expenditure:**

During the year 2018-19, expenditure of ₹19,506.00 crore (excluding Public Debt), i.e., 11.04 per cent of total budgeted expenditure was incurred during the month of March 2019. Further scrutiny, revealed that the expenditure incurred under seven Major Heads as indicated below during March 2019, a substantial portion of total spending under these Major Heads was incurred towards end of the year indicating a tendency to utilise the budget at the close of the financial year. This is a violation of Article 39 of AP Financial code which stipulates that rush of expenditure particularly on the closing month of the Financial year shall be regarded as breach of financial regularity.

Major Head	Nomenclature	Expenditure of March 2019 (Pre) (₹in crore)	Total Expenditure of 2018-19 (₹in crore)	Percentage
2075	Miscellaneous General Services	16.60	16.94	97.98
2015	Elections	355.50	411.35	86.42
2415	Agricultural Research and Education	1,500.00	2,511.22	59.73
4235	Capital Outlay on Social Security and Welfare	22.19	49.37	44.96
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	18.24	41.13	44.34
2051	Public Service Commission	17.99	47.78	37.64
4250	Capital Outlay on Other Social Services	178.98	511.51	34.99
<b>Total</b>		<b>2,109.50</b>	<b>3,589.31</b>	



Rush of expenditure towards close of the Financial Year was in violation of the codal provisions.

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

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

Paragraph No.	Item	Understatement of Revenue Deficit	Understatement of Fiscal Deficit
1(v)	GIA and minor works booked under Capital Section	₹1,081.87 crore	...
3(ii)	Short contribution of Government matching share towards NPS	₹444.44 crore	₹444.44 crore
3(ii)	Non discharge of Interest liability on untransferred NPS opening balance	₹18.47 crore	₹18.47 crore
<b>Total (Net) impact</b>		₹1,544.78 crore	₹462.91 crore

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

As per the Andhra Pradesh fiscal Responsibility and Budget Management Rules, 2006, the State Government shall, at the time of presenting the Budget, make various disclosures. The budget of 2018-19 did not make the following disclosures: Weighted Average Interest Rate on State Government Liabilities, Statement of Assets, demand of Tax Revenue raised but not realized and statement of outstanding miscellaneous Liabilities. Targets fixed by the State Government in Andhra Pradesh FRBM Act, 2005 and the rules framed there under, and achievements as per the accounts of 2018-19 are given below:

S.No	Fiscal indicators- Rolling Targets for 2018-19	Achievements in 2018-19
1	<b>Revenue Deficit/Surplus:</b> To become Revenue Surplus	Revenue Deficit: ₹13,899.07 crore which is 12.12 <i>per cent</i> of TRR of ₹1,14,670.86 crore and 1.49 <i>per cent</i> of GSDP.
2	<b>Fiscal Deficit:</b> as a percentage of GSDP: 3 <i>per cent</i>	Fiscal Deficit ₹35,467.46 crore works out to 3.80 <i>per cent</i> of GSDP.

S.No	Fiscal indicators- Rolling Targets for 2018-19	Achievements in 2018-19
3	<b>Total Outstanding Debt:</b> as percentage of GSDP: 25.09 <i>per cent</i> as given in Statement of Fiscal Policy presented to Andhra Pradesh State Legislature in June 2019.	Outstanding Debt: ₹2,57,509.91 crore (27.59 <i>per cent</i> of GSDP of ₹9,33,402 crore)
4	<b>Annual incremental risk weighted Guarantees:</b> 90 <i>per cent</i> of the Total Revenue Receipts (TRR) in the year preceding the current year.	Outstanding Guarantees as on 31 March 2019: ₹49,442.36 crore (47.06 <i>per cent</i> of TRR of ₹1,05,062.10 crore in 2017-18)

## ANNEXURE-A

(Referred to in Para 1 (ii) at page 67)

### STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
<b>A.</b>	<b>Periodical Adjustments-</b>				
1.	Appropriation for reduction or avoidance of debt	2048-101-05-320 Appropriation for reduction or avoidance of Debt	8222-01-101-04-001 Sinking Funds	3,50,00,00,000	State Contribution to Sinking Fund
2.	A.P. State Government Insurance Fund	8011-105 & 107 Insurance and Pension Funds	2235-60-902 Social Security and Welfare	18,34,21,694	Amount met from A.P.State Government Life Insurance Fund
3.	Contributory Pension Scheme	2071-01-117-04 Pensions and Other Retirement benefits	8342-117-04-002 Other Deposits	3,28,45,69,630	Government's contribution towards Defined Contribution Pension Scheme.
4.	State Disaster Response Fund	2245-05-101-04-001 Contributions to SDRF	8121-122-01-001 Contributions to SDRF	5,09,00,00,000	Contribution to State Disaster Response Fund
5.	National disaster Response Fund	2245-05-101-04-002 Contributions to NDRF	8121-122-01-002 Contributions to NDRF	10,04,88,00,000	Contributions to National Disaster Response Fund
6.	Insurance and Pension Funds	2049-03-108-05-450 Interest payments	8011-00-105-01-000 Insurance and pension Funds	3,17,46,71,782	Interest on Pension & Insurance Fund, etc.

7.	A.P. State Employees Group Insurance Funds	2049-03-108-07-450Interest payments	8011-107-01-003 Insurance and pension Funds	32,68,06,157	Interest on A.P. Group Insurance Fund
8.	Adjustment of Prorata Charges	2210-06-101-11-97-630/632Medical and Public Health	2210-80-800-90-630/631Medical and Public Health	2,57,725	Transfer of repair Charges-Prorata adjustment of Vehicle charges
9.	Adjustment of Prorata Charges	2211-104-12-97-630/632 Family Welfare	2210-80-800-90-630/631Medical and Public Health	13,73,150	Transfer of repair Charges-Prorata adjustment of Vehicle charges
10.	Adjustment of Prorata Charges	2210-01-110-96-06 Medical and Public Health	2210-80-800-90-630/631Medical and Public Health	7,15,241	Transfer of repair Charges-Prorata adjustment of Vehicle Charges.
11.	Religious and Charitable Endowment Funds	8235-00-103-01-000 General and Other Reserve Funds	2250-902-90-630/631Other Social Services	56,80,78,842.02	Amounts met from Hindu Charitable Funds
12.	General Provident Fund	2049-03-104-04-450Interest Payments	8009-01-101 State Provident Funds	6,61,60,90,309	Interest adjustment on General Provident Fund
13.	General Provident Fund	2049-03-104-05-450Interest Payments	8009-01-104-01AIS	2,87,36,503	Interest adjustment on General Provident Fund
14.	Sericulture Development Fund	8229-00-106-04-000 Development and Welfare Funds	2851-00-902-90-630/631 Villageand Small Industries	78,37,665	Expenditure met from Sericulture Development Fund

15.	State Disaster Response Fund	8121-122-01-001 General and Other Reserve Funds	2245-05-901-96-630/631 Inter Account Transfer	5,09,00,00,000	Expenditure met from State Disaster Response Fund, which was initially booked under Revenue Head.
16.	National Disaster Response Fund	8121-122-01-002 General and Other Reserve Funds	2245-05-901-96-630/631 Inter Account Transfer	4,62,11,48,644.30	Expenditure met from National Disaster Response Fund, which was initially booked under Revenue Head
17.	A.P. Rural Development Fund	2515-797-04-630/631 Other Rural Development Programmes	8229-200-09-000 Development and Welfare Funds	8,02,68,02,981	Transfer to AP Rural Development Fund
18.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	4435-01-902-96-630-631 Capital Outlay on Roads and Bridges	46,08,04,000	Amount met from A.P. Rural Development Fund
19.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	4515-00-902-96-630/631 Rural Development Programmes	1,07,27,91,114	Amount met from A.P. Rural Development Fund
20.	Central Road Fund	3054-04-797-11-04-631 Roads and Bridges	8449-00-103 Other Deposits	3,26,88,00,000	Transfer to Central Road Fund
21.	Central Road Fund	8449-00-103 Other Deposits	5054-04-902-11-90-630/631 Capital Outlay on Roads and Bridges	3,26,88,00,000	Amount met from Central Road Fund
<b>B.</b>	<b>Other Adjustments-</b>				
1.	Lapsed Deposits	8343-101-01-000 Revenue Deposits	0075-101-01 Miscellaneous General Services	29,85,45,029	Lapsing of Revenue Deposits

2.	Lapsed Deposits	8343-103-01-000Security Deposits	0075-101-01 Miscellaneous General Services	37,03,810	Lapsing of Security Deposits
3.	Lapsed Deposits	8343-105-01-000Criminal Court Deposits	0075-101-01 Miscellaneous General Services	90,03,571	Lapsing of Criminal Court Deposits
4.	Lapsed Deposits	8343-109-01-000Forest Deposits	0075-101-01 Miscellaneous General Services	50,000	Lapsing of Forest Deposits
5.	Lapsed Deposits	8343-111-02-000AP Cinema Deposits	0075-101-01 Miscellaneous General Services	1,80,000	Lapsing of AP Cinema Deposits
6.	Lapsed Deposits	8443-116-01-000 Labour Act Deposits	0075-101-01 Miscellaneous General Services	80,07,875	Lapsing of Labour Act Deposits
7.	Lapsed Deposits	8443-117-01-000 Work Done Deposits	0075-101-01 Miscellaneous General Services	6,06,78,759	Lapsing of Work Done Deposits
8.	Lapsed Deposits	8443-121-01-000 Election Deposits	0075-101-01 Miscellaneous General Services	66,53,890	Lapsing of Election Deposits
9.	Lapsed Deposits	8443-121-02-000 Election Deposits	0075-101-01 Miscellaneous General Services	12,75,000	Lapsing of Election Deposits

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

**Annexure -B**

(Referred to in Para 2(ii) at page 68)

**Statement of Receipts showing Major Head wise Receipts under MH 800 for the year 2018-19**

<b>Major Head</b>	<b>Major Head Description</b>	<b>Receipts under Major Head (₹in lakh)</b>	<b>Receipts under Minor Head 800 (₹in lakh)</b>	<b>Percentage of Total Receipts</b>
0217	Urban Development	21808.55	21808.55	100.00
1051	Ports and Light Houses	15036.6	15036.60	100.00
1452	Tourism	1.63	1.63	100.00
0875	Other Industries	0.1	0.10	100.00
0235	Social Security and Welfare	11725.39	11725.39	100.00
0506	Land Reforms	76.9	76.90	100.00
0056	Jails	36.14	35.86	99.23
0059	Public Works	382.58	375.01	98.02
0425	Co-operation	1769.68	1721.84	97.30
0515	Other Rural Development Programmes	87.85	79.83	90.87
0702	Minor Irrigation	31.62	27.10	85.71
0401	Crop Husbandry	250.95	198.37	79.05
0801	Power	928.01	705.45	76.02
0405	Fisheries	308.73	218.78	70.86
0700	Major Irrigation	9354.1	6510.43	69.60
0070	Other Administrative Services	27494.22	18647.34	67.82
0701	Medium Irrigation	3203.37	1976.15	61.69

0029	Land Revenue	5724.34	3291.05	57.49
0215	Water Supply and Sanitation	585.2	328.64	56.16
0049	Interest Receipts	5010.97	2768.22	55.24
0075	Miscellaneous General Services	13809.61	4924.33	35.66
0058	Stationery and Printing	14.42	3.93	27.25
0220	Information and Publicity	16.33	4.32	26.45
0403	Animal Husbandry	26.37	4.03	15.28
0250	Other Social Services	161.29	16.54	10.25



### Annexure –C

(Referred to in Para 2(ii) at page 68)

#### Statement of Expenditure showing Major Head wise Expenditure under MH 800 for the year 2018-19

Major Head	Major Head Description	Expenditure under Major Head(₹in lakh)	Expenditure under Minor Head 800(₹in lakh)	Percentage of Total Expenditure
2875	Other Industries	14376.26	15775.65	109.73
2852	Industries	60345.10	61994.18	102.73
2711	Flood Control and Drainage	18.10	18.10	100.00
4875	Capital Outlay on Other Industries	50617.63	50617.63	100.00
2801	Power	190163.30	184159.49	96.84
4070	Capital Outlay on Other Administrative Services	5021.76	4794.00	95.46
2415	Agricultural Research and Education	230012.38	200000.00	86.95
2250	Other Social Services	8598.88	7155.82	83.22
2702	Minor Irrigation	9421.54	5427.08	57.60
5475	Capital Outlay on Other General Economic Services	78082.63	33862.15	43.37
2401	Crop Husbandry	404651.30	168161.55	41.56
3454	Census, Surveys and Statistics	9181.15	3189.28	34.74
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	14385.97	4855.00	33.75
2700	Major Irrigation	50223.34	15464.38	30.79
2236	Nutrition	95379.52	20000.00	20.97

2405	Fisheries	19066.66	3517.32	18.45
2070	Other Administrative Services	23600.24	3152.90	13.36
2501	Special Programmes for Rural Development	24168.35	2611.56	10.81

## **ANNEXURE-D**

(Referred to in Para 2(iii) at page 69)

### **AC Bills –List of major defaulting departments Outstanding AC bills for the year 2018-19**

<b>Department Name</b>	<b>No. of Vouchers</b>	<b>Amount (in ₹)</b>
Land Revenue	1505	7,65,27,31,208
School Education	410	38,18,27,594
Revenue Department	361	45,50,98,371
Dir Genl & Insp Genl of Police	347	1,48,83,28,296
N C C	148	1,60,32,779
Animal Husbandry	32	58,14,42,106
Panchayat Raj & Rural Dept	30	2,37,86,908
Un-Classified	24	99,13,290
Dir Genl & Insp Genl of Prison	23	1,00,34,622
Registrar of High Court	20	1,08,432

## ANNEXURE-E

(Referred to in Para 3 (viii)(b) at page 74)

### In-operative Reserve Funds-2018-19

S.No.	Classification	Description	Amount (₹)	Year from which lying in- operative
1	8115-00-103-03	Andhra Pradesh Text Book Press	10,39,06,355	2008-09
2	8121-00-101-00	General and other Reserve Funds of Government Commercial Departments/ Undertakings	1,703	2012-13
3	8121-00-102-00	Development Fund for Agricultural purposes	12	2012-13
4	8226-00-101-01	Depreciation Reserve Fund of Hydrothermal Electricity Schemes	12,35,77,360	2013-14
5	8229-00-200-03	Industrial Plantation Funds	7,29,000	2003-04
6	8229-00-200-08	Corpus Fund for upgradation of Public libraries	2,08,40,360	2009-10
7	8235-00-101-00	General Reserve Funds of Government Commercial Departments/Undertakings	1,06,149	2008-09
8	8235-00-102-00	Zamindari Abolition Fund	2,65,397	2008-09
9	8235-00-103-02	Hindu Religious and Charitable Fund – Investment Account	12,49,605	2005-06
10	8235-00-200-02	Security Adjustment Reserve	64,11,398	2002-03
11	8235-00-200-03	Security Adjustment Reserve Investment Account	(-)6,60,684	2002-03
<b>Total</b>			<b>25,64,26,655</b>	

**ANNEXURE- F**  
(Referred to in Para 3 (ix) at page 76)  
**Suspense and Remittance Balances**

(₹in crore)

Name of Minor Head	2016-17		2017-18		2018-19	
	DR	CR	DR	CR	DR	CR
8658-101- Pay and Accounts Office Suspense	80.66	13.05	100.81	12.94	78.37	19.25
Net	67.61(DR)		87.87(DR)		59.12(DR)	
8658-102- Suspense Accounts (Civil)	228.61	217.77	264.03	309.98	380.87	282.25
Net	10.84(DR)		45.95(CR)		98.62(DR)	
8658-110- Reserve Bank Suspense (Central Accounts Office)	520.85	82.86	295.76	141.83	252.37	82.73
Net	437.99 (DR)		153.93(DR)		169.64(DR)	
8782-102- PW Remittances	55,981.41	55,834.74	76,007.41	77211.8	76,007.41	75,328.35
Net	146.67(DR)		1204.39(CR)		679.06(DR)	
8782-103- Forest Remittances	335.06	397.88	438.96	617.42	438.96	617.55
Net	62.82(CR)		178.46(CR)		178.59(CR)	

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