



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts (Volume - I) 2023-24



Government of Andhra Pradesh

GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

2023-24

VOLUME-I

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Report of the Comptroller and Auditor General of India
Audit of the Finance Accounts of the Government of Andhra Pradesh

Opinion

The Finance Accounts of the Government of Andhra Pradesh for the year ended 31 March 2024 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Andhra Pradesh for the year 2023-24.

Observations arising from audit of these accounts as well as 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 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Andhra Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Andhra Pradesh for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Andhra Pradesh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

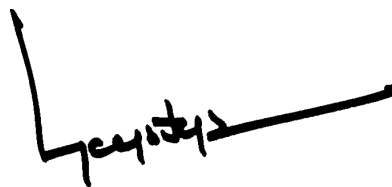
The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Andhra Pradesh and the statements received from the Reserve Bank of India.

Statements (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 and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and 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.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 05-11-2024

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) 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 Public Debt, Loans and Advances). 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 'Goods and Services Tax', '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 seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

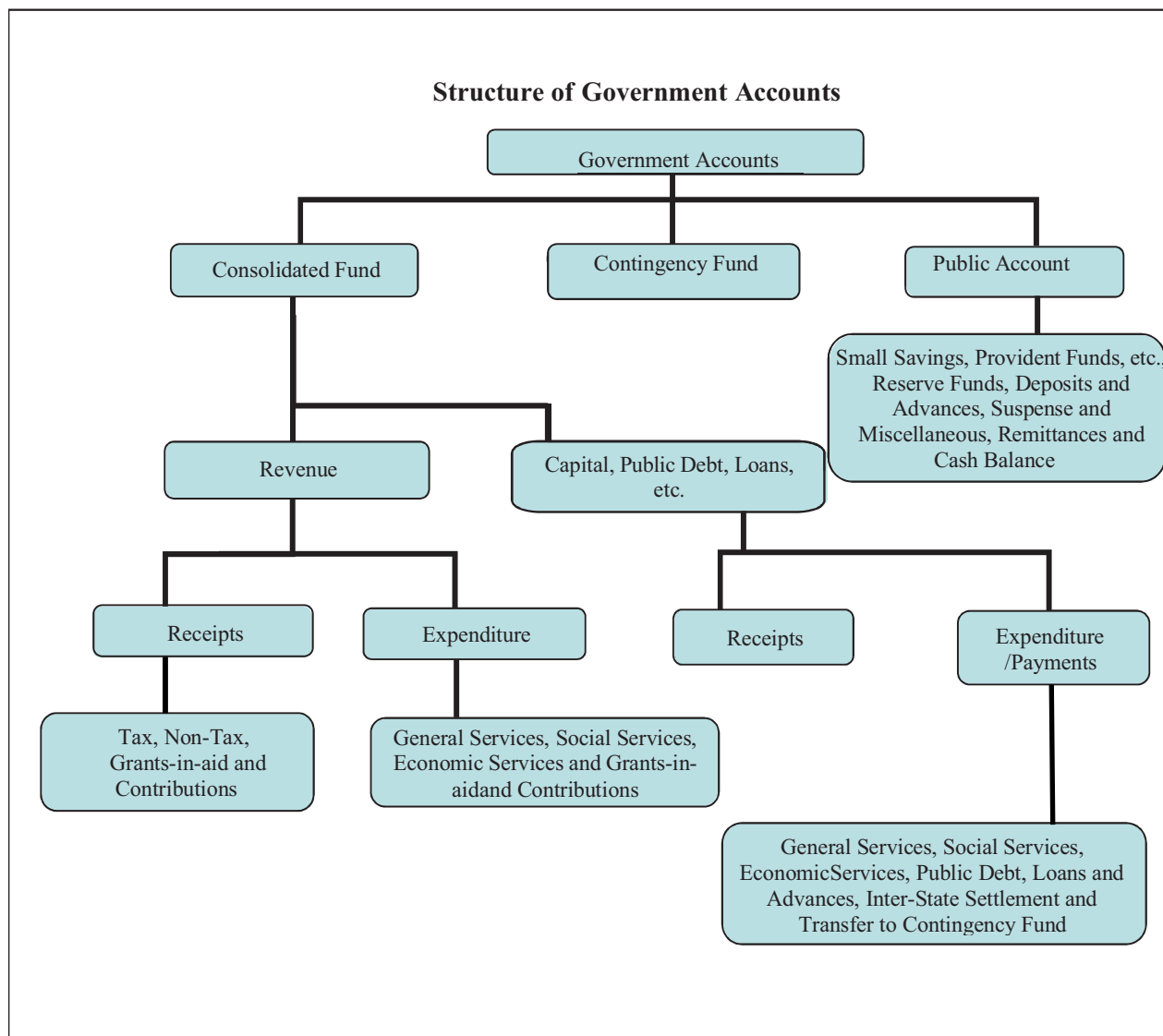
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. 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 2022-23 is ₹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 repayable such as 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 digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four 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 up to 31 March 2023).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4046 to 7810	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
7999	<i>Appropriation to the Contingency Fund</i>
8000	<i>Contingency Fund</i>
8001 to 8999	<i>Public Account</i>

5. 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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, Borrowings and Repayments of the Loans given by 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 Statements 15, 16, 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, Co-operative institutions and Local Bodies. This Statement corresponds to 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 Detailed Statement 20 in Volume 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 of 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 establishing the accuracy of the accounts. This Statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

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. In addition to representing details of Revenue Receipts at Minor Head level, this Statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
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. 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 Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. 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 level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This Statement, which corresponds to the Summary Statement 6 in Volume I, 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; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This Statement corresponds to the Summary Statement 7 of 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 Investments during the year, where there is a difference between Statement 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 of Contingency Fund and Public Account Transactions:** This Statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This Statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *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 and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

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).

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

Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

1. STATEMENT OF FINANCIAL POSITION

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

Assets ¹		Reference (Sl. No.)		As at 31 March 2024	As at 31 March 2023
		Notes to Accounts	Statement		
(₹in Crore)					
	Cash				
(i)	Cash in Transit and Local Remittances		Annexure to St.No.2	...	...
			
(ii)	Departmental Balances		21	0.13	0.13
				0.90	0.90
(iii)	Permanent Imprest		21	0.25	0.22
				1.44	1.44
(iv)	Cash Balance Investments		21	...	936.51
					...
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	(-)32.85	(-)19.12
(vi)	Investments from Earmarked Funds ²		22 & 19	12,314.07	11,405.26
	Capital Expenditure				
(i)	Investments in shares of Companies, Corporations etc.		8 & 19	2,963.94	2,963.94
				8,401.21	8,401.21
(ii)	Other Capital Expenditure ³		16	1,44,503.09	1,21,172.62
				1,42,948.46	1,42,948.46
	Contingency Fund (un-recouped)	Para.4	21	...	...
	Loans and Advances	Para.3-(xiii)	7&18	7,832.85	7,126.29
				28,099.68	28,099.68
	Advances with departmental officers		21	1.16	0.89
				29.63	29.63
	Suspense and Miscellaneous Balances ⁴	Para.5-(iv)	21	...	...
				235.67	235.66
	Remittance Balances	Para.5-(iv)	21	319.34	332.40
				310.23	310.23
	Cumulative excess of expenditure over Receipts ⁵			1,57,027.91	1,18,345.21
					...
	Total			5,04,957.12	4,42,291.56

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1(v) in the section 'Notes to Finance Accounts'.

² Includes ₹3.93 crore invested out of Earmarked Funds.

³ Investments in shares of companies, corporations, etc., are excluded under capital expenditure to the extent of ₹2,963.94 crore which forms part of Capital expenditure and is shown separately under item no.(i) Capital Expenditure.

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

⁵ 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 2024	As at 31 March 2023
		Notes to Accounts	Statement		
(₹in Crore)					
	Borrowings (Public Debt)				
(i)	Internal Debt		17	3,93,158.02	3,37,624.74
				(-)95.17	(-)95.17
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		17	8.19	11.08
				1.76	1.76
	Loans for State Plan Schemes		17	268.23	1,646.45
			
	Loans for Central Plan Schemes		17	...	...
				3.59	3.59
	Loans for Centrally Sponsored Plan Schemes		17	...	...
			
	Other Loans		17	27,847.84	22,836.69
				8.73	8.73
	Contingency Fund (Corpus)		21	50.00	49.93
	Liabilities on Public Account				
(i)	Small Savings- Provident Funds etc.		21	29,791.68	28,277.47
			
(ii)	Deposits		21	28952.75	28,259.76
				4,503.67	4,503.67
(iii)	Reserve Funds	Para.5-(ii)	21	19,599.08	17,852.22
			
(iv)	Remittance Balances		21	...	...
			
(v)	Suspense and Miscellaneous Balances		21	858.75	1,310.64
					...
	Cumulative excess of receipts over Expenditure			...	...
	Total			5,04,957.12	4,42,291.57

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
(₹ in Crore)					
Part-I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,73,766.90	1,57,768.03	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	2,12,449.56	2,01,255.53
Tax Revenue (raised by the state) (Ref. Statement 3 & 14)	85,922.24	78,025.77	Salaries ⁽¹⁾ (Ref. Statement 4-B & Appendix-I)	36,872.26	33,218.34
Non-tax Revenue (Ref. Statement 3 & 14)	7,432.12	5,416.93	Subsidies ⁽¹⁾ (Ref. Appendix-II)	19,430.81	23,003.93
Interest Receipts (Ref. Statement 3 & 14)	20.73	9.10	Grants-in-Aid ^(1,2) (Ref. Statement 4-B, 10 & Appendix-III)	91,226.99	80,269.77
Others (Ref. Statement 3)	7,411.38	5,407.83	General Services (Ref. Statement 4 & 15)	53,261.50	50,331.75
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	45,710.74	38,176.74	Interest Payment & Service of Debt (Ref. Statement 4-A, 4-B & 15)	29,481.16	25,492.27
			Pension (Ref. Statement 4-A, 4-B & 15)	21,666.08	22,555.53
			Others (Ref. Statement 4-B)	2,114.27	2,283.95
			Social Services (Ref. Statement 4-A & 15)	7,640.71	9,911.10
			Economics Services (Ref. Statement 4-A & 15)	3,995.96	4,500.91
Grants from Central Government (Ref. Statement 3 & 14)	34,701.80	36,148.59	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	21.32	19.73
Revenue Deficit	38,682.66	43,487.50	Revenue Surplus	...	...

(1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Salaries figures comprises of the expenditure classified under the object heads 010-Salaries,020-Wages,030-Overtime Allowance & 100-Arrear Salaries across all Major Heads and doesn't include 190 series, similarly the Grant-in-Aid figure comprises of the expenditure classified under the object heads 310,060,900 across all Major Heads and totals of Minor Heads 190,191,192,193,196,197 and 198. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid.

(2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc., by the Government is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies, which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
(₹ in Crore)					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	23,330.48	7,244.13
			Salaries ⁽³⁾	729.54	659.90
			General Services (Ref. Statement 4-A & 16)	692.05	89.24
			Social Services (Ref. Statement 4-A & 16)	12,228.62	447.11
			Economics Services (Ref. Statement 4-A & 16)	9,680.27	6,047.88
Recoveries of Loans & Advances (Ref. Statement 3, 7 & 18)	23.97	(-)4.08⁽⁶⁾	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	730.53	1,772.63
			General Services (Ref. Statement 3, 7 & 18)		1,412.62
			Social Services (Ref. Statement 4-A, 7 & 18)	243.57	...
			Economics Services (Ref. Statement 4-A, 7 & 18)	477.90	344.49
			Others (Ref. Statement 7)	9.06	15.52
Public Debt Receipts (Ref. Statement 3, 6 & 17)	1,93,641.82	1,86,023.85	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,34,478.51	1,33,609.23
Internal Debt ⁽⁵⁾ (Ref. Statement 3, 6 & 17)	1,88,630.67	1,77,613.18	Internal Debt ^(4,5) (Ref. Statement 4-A, 6 & 17)	1,33,097.39	1,32,034.42
Loans for GOI (Ref. Statement 3, 6 & 17)	5,011.15	8,410.67	Loans for GOI (Ref. Statement 4-A, 6 & 17)	1,381.11	1,574.81
Net of inter-state Settlement	...	...	Net of inter-state Settlement	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	3,67,432.69	3,43,787.80	Total Expenditure Consolidated Fund (Ref. Statement 4)	3,70,989.07	3,43,881.52
Deficit in Consolidated Fund	3,556.38	93.72	Surplus in Consolidated Fund	...	...

(3) Salaries have been summed up across all sectors to present a consolidated figure. The figure comprises of the expenditure under object heads 010-Salaries, 020-Wages, 030-Overtime Allowance & 100-Arrear Salaries across all Major Heads.

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

(5) Includes ₹1,18,027.01 crore and ₹1,17,432.52 crore being the receipt and payment respectively pertaining to Ways and Means Advances.

(6) Minus figure resulted due to adjustment of excess repayment by APTRANSCO to the extent of ₹35.82 crore to the MH 0075 in order to clear the adverse balance appeared under MH 6801.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
(₹ in Crore)					
PART II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.07	1.45	Contingency Fund <i>(Ref. Statement 21)</i>	...	0.38
III Public Account					
Small Savings & GPF <i>(Ref. Statement 21)</i>	5,056.13	5,946.47	Small Savings & GPF <i>(Ref. Statement 21)</i>	3,541.92	4,659.25
Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	3,134.91	3,931.61	Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	2,296.84	2,102.17
Deposits <i>(Ref. Statement 21)</i>	94,759.94	85,507.75	Deposits <i>(Ref. Statement 21)</i>	94,066.95	89,599.90
Advances <i>(Ref. Statement 21)</i>	...	...	Advances <i>(Ref. Statement 21)</i>	0.27	...
Suspense and Misc <i>(Ref. Statement 21)</i>	20,771.70 ⁽⁷⁾	4,81,972.63	Suspense and Misc <i>(Ref. Statement 21)</i>	20,287.19 ⁽⁷⁾⁽⁸⁾	4,80,873.84
Remittances <i>(Ref. Statement 21)</i>	2.46	4.08	Remittances <i>(Ref. Statement 21)</i>	(-)10.60	23.48
Total Receipts Public Account <i>(Ref. Statement 21)</i>	1,23,725.14	5,77,362.54	Total Disbursement Public Account <i>(Ref. Statement 21)</i>	1,20,182.57	5,77,258.64
Deficit in Public Account	...	...	Surplus in Public Account	3,542.57 ⁽⁹⁾	103.90
Opening Cash Balance	(-)19.13	(-)30.38	Closing Cash Balance	(-)32.85	(-)19.12
Increase in Cash Balance	...	11.26	Decrease in Cash Balance	13.72 ⁽⁹⁾	...

(7) MH 8675 is excluded from the both sides.

(8) It differs from Statement no.21 by an amount of ₹0.09 crore due to writes-off from heads of account closing to balance (8680-102).

(9) Differs from absolute figure by ₹(-)0.01 crore due to rounding.

ANNEXURE
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

		On 31 March 2024	On 31 March 2023
(a)	General Cash Balances-		
1.	Cash in Treasuries	...	...
2.	Deposits with Reserve Bank	(-)34.20	(-)20.47
3.	Deposits with other Banks	1.34	1.34
4.	Remittances in Transit	...	...
	Total	(-)32.86	(-)19.13
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	...	936.50
	Total- (a)	(-)32.86	917.37
(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)	1.03	1.03
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.69	1.66
3.	Investment out of Earmarked Funds	12,314.08	11,405.27
	Total-(b)	12316.80	11,407.96
	Total-(a) +(b)	12,283.94	12,325.33

(*)There was a net difference of **₹0.06 crore** (Debit) between the figures reflected in the accounts and that was intimated by Reserve Bank of India, regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of March 2024 accounts the net difference to be reconciled is **₹0.06 crore** (Debit).

		Debit	Credit	Net
		(₹ in crore)		
i)	Difference as on 31 March 2024	0.06	...	0.06(Dr.)
ii)	Cleared in the accounts upto March 2024	...	...	...
iii)	Difference after the closing of March 2024	0.06	...	0.06(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⁽¹⁾ 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 ₹2,252.00 crore as on 31 March 2024. 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 ₹998.27 crore to ₹970.63 crore as on 31 March 2024.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2023 to 31 March 2024 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	31
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	165
(iii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility	26
(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	144

(1) The cash balance (*Deposits with RBI*) above is the closing cash balance as on 31 March 2024.

(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

DETAILS OF SPECIAL WAYS AND MEANS ADVANCES, ORDINARY WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVT OF ANDHRA PRADESH						
(₹in crore)						
Month	Spl Drawing Facility		Ways & Means Advances		Ways & Means Advances -Overdraft	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April/ 2023	02	1,726.32	21	8,117.65	05	1,284.60
May/2023	...	2.91	06	1,708.03	13	6,716.23
June/2023	01	1,557.95	21	7,892.66	08	3,723.52
July/2023	...	439.89	21	5,803.61	10	4,218.28
August/2023	...	395.75	18	6,071.74	13	2,784.68
September/2023	04	1,334.80	09	3,364.99	15	7,020.50
October/2023	...	4.54	04	2,279.53	27	6,149.11
November/2023	...	1,267.78	24	6,364.95	06	2,430.70
December/2023	01	326.93	06	1,146.66	17	5,483.40
January/2024	03	1,558.13	09	6,464.06	14	5,327.69
February/2024	08	2,164.32	13	2,516.95	07	2,739.60
March/ 2024	07	2,429.45	13	3,127.06	09	2,082.03
Total	26	13,208.77	165	54,857.89	144	49,960.34

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31st March 2024.
- (d) The following is an analysis of investments held in Cash Balance Investment Account: -

	Opening Balance on 01 April 2023	Purchases	Sales	Closing Balance on 31 March 2024	Interest realised
(₹in crore)					
Short-term investments- Government of India Treasury Bills	936.50	20,204.18	21,140.68	0.00	(-)0.83 ⁱ
Total	936.50	20,204.18	21,140.68	0.00	(-)0.83

- (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.

ⁱ Minus interest is due to Rediscounting of Treasury Bills in Advance.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2023-24	2022-23
	(₹ in Crore)	
I. Consolidated Fund		
A. Tax Revenue		
A.1 Own Tax Revenue-		
State Goods and Services Tax (SGST)	31,130.13	27,981.20
Other Taxes on Income and Expenditure	326.95	298.57
Land Revenue	52.35	109.76
Stamps and Registration Fees	9,542.35	8,022.50
Taxes on Immovable property other than Agricultural land	309.86	234.78
State Excise	15,997.60	14,798.42
Taxes on Sales, Trade etc.	18,475.15	18,004.36
Taxes on Vehicles	4,557.09	4,320.23
Taxes on Goods and Passengers	2.53	12.20
Taxes and Duties on Electricity	5,528.00	4,242.55
Other Taxes and Duties on Commodities and Services	0.22	1.20
Total-A.1	85,922.23	78,025.77
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	13,872.60	10,859.48
Corporation Tax	13,720.38	12,630.41
Taxes on Income other than Corporation Tax	15,845.12	12,578.85
Customs	1,601.87	1,510.72
Union Excise Duties	606.19	473.96

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2023-24	2022-23
	(₹ in Crore)	
Service Tax	8.51	60.07
Other Taxes and Duties on Commodities and Services	56.07	63.25
Total-A.2	45,710.74	38,176.74
Total A. Tax Revenue	1,31,632.97	1,16,202.51
B. Non-Tax Revenue		
Interest Receipts	20.73	9.10
Dividends and Profits	1,301.44	1.59
Public Service Commission	24.67	12.45
Police	375.10	240.74
Jails	0.12	0.11
Stationery and Printing	0.10	0.08
Public Works	4.35	6.60
Other Administrative Services	164.39	157.79
Contributions and Recoveries towards Pension and other Retirement Benefits	279.04	47.66
Miscellaneous General Services	153.59	308.02
Education, Sports, Art and Culture	34.43	34.06
Medical and Public Health	211.30	176.66
Family Welfare	1.65	0.01
Water Supply and Sanitation	7.35	9.60
Housing	6.82	2.73
Urban Development	0.37	0.69

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2023-24	2022-23
	(₹ in Crore)	
Information and Publicity	0.01	0.11
Labour and Employment	19.16	21.52
Social Security and Welfare	13.07	1.05
Other Social Services	9.72	12.99
Crop Husbandry	3.92	4.11
Animal Husbandry	0.52	4.53
Fisheries	4.26	1.36
Forestry and Wild Life	107.97	211.37
Food Storage and Warehousing	0.01	...
Co-operation	34.43	16.35
Other Agricultural Programmes	...	0.01
Land Reforms	0.28	0.33
Other Rural Development Programmes	2.20	0.69
Major Irrigation	20.00	36.50
Medium Irrigation	1.37	1.22
Minor Irrigation	0.87	0.48
Power	4.28	3.92
Village and Small Industries	5.94	6.97
Non-ferrous Mining & Metallurgical Industries	3,059.86	3,024.36
Other Industries	...	...
Ports and Light Houses	...	...

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2023-24	2022-23
	(₹ in Crore)	
Roads and Bridges	36.80	35.17
Road Transport	1,454.75	978.17
Tourism	0.01	...
Civil Supplies	24.37	10.00
Other General Economic Services	42.86	37.82
Total B. Non-Tax Revenue	7,432.11	5,416.92
II. Grants from Government of India		
C. Grants-		
Grants-in-aid from Central Government		
Centrally Sponsored Schemes		
Central Assistance/Share	14,055.18	18,016.62
Externally Aided Projects-Grants for Centrally Sponsored Schemes	25.75	20.57
Finance Commission Grants		
Post Devolution revenue Deficit Grant	2,691.00	10,549.00
Grants for Rural Local Bodies	3,974.19	948.35
Grants for Urban Local Bodies	984.55	735.75
Grants in aid for State Disaster Response Fund	987.20	940.00
Grants for Health Sector	1,003.89	1.17
Other Transfer/Grants to States/Union Territories with Legislatures		
Grants from Central Road and Infrastructure Fund	485.48	356.55
Grants to cover gap in resources	10,460.87	...

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2023-24	2022-23
	(₹ in Crore)	
Compensation for loss of revenue arising out of implementation of GST	...	4,570.33
Other Receipts	33.69	10.25
Total C. Grants-	34,701.80	36,148.59
Total- Revenue Receipts (A+B+C)	1,73,766.88	1,57,768.02
III. Capital Public Debt and Other Receipts		
D. Capital Receipts-	...	...
Total D. Capital Receipts-	...	...
E. Public Debt Receipts-		
Internal Debt of the State Government		
Market Loans	68,400.01	57,478.00
Loans from Financial Institutions	2,203.65	2,096.00
Compensation and other Bonds	...	...
Loans from other Institutions	...	...
Ways and Means Advances from the Reserve Bank of India	1,18,027.01	1,18,039.18
Special Securities issued to National Small Savings Fund of Central Government	...	...
Loans and Advances from the Central Government		
Other Loans for States/Union Territory with Legislature Schemes	5,011.15	8,410.67
Total E. Public Debt Receipts-	1,93,641.82	1,86,023.85
F. Loans and Advances by State Government (Recoveries)	23.97	(-)4.08 ^(μ)
G. Inter-State Settlements	...	...
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	367432.67^(*)	3,43,787.79

(*) Differs from absolute figure by ₹(-)0.02 crore due to rounding.

(μ) Minus figure resulted due to adjustment of excess repayment by APTRANSCO to the extent of ₹35.82 crore to the MH 0075 in order to clear the adverse balance appeared under MH 6801.

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
A. General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	81.35	...	...	81.35
President, Vice-President/Governor/Administrator of Union Territories	14.39	...	...	14.39
Council of Ministers	27.12	...	...	27.12
Administration of Justice	1,111.11	...	...	1,111.11
Elections	189.29	...	...	189.29
A.2 Fiscal Services				
Land Revenue	144.70	...	...	144.70
Stamps and Registration	205.76	...	...	205.76
State Excise	129.94	...	...	129.94
Taxes on Sales, Trade etc.	405.68	...	...	405.68
Taxes on Vehicles	131.09	...	...	131.09
Other Taxes and Duties on Commodities and Services	9.19	...	...	9.19
Other Fiscal Services	...	...	...	...
Interest Payments	29,481.16	...	...	29,481.16
A.3 Administrative Services				
Public Service Commission	48.84	...	...	48.84
Secretariat - General Services	4,364.25	...	...	4,364.25
District Administration	1,295.55	...	...	1,295.55
Treasury and Accounts Administration	370.57	...	...	370.57
Police	7,137.08	110.44	...	7,247.52
Jails	187.58	...	...	187.58

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Stationery and Printing	31.23	...	...	31.23
Public Works	286.22	166.39	...	452.61
Vigilance	371.79	...	...	371.79
Other Administrative Services	297.83	415.22	...	713.05
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement Benefits	21,696.37 (*)	...	...	21,696.37
Miscellaneous General Services	0.46	...	...	0.46
Total-General Services	68,018.55	692.05	...	68,710.60
B. Social Services				
B.1 Education, Sports, Art and Culture				
General Education	25,680.48	4,811.19	...	30,491.67
Technical Education	623.16	...	...	623.16
Sports and Youth Services	200.43	...	...	200.43
Art and Culture	84.33	...	...	84.33
B.2 Health and Family Welfare				
Medical and Public Health	9,968.96	1,296.60	...	11,265.56
Family Welfare	3,752.40	88.53	...	3,840.93
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	533.30	3,903.65	243.57	4,680.52
Housing	6,866.39	2.16	...	6,868.55
Urban Development	6,994.40	1,638.97	...	8,633.37
B.4 Information and Broadcasting				
Information and Publicity	253.15	0.03	...	253.18

(*) Pension and Other Retirement Benefits includes expenditure booked under Object Heads Pensionary Charges: ₹ 24,089.09 crore; Arrear Pensions: ₹396.72 crore; Contributions (NPS Contributions): ₹1,763.30 crore. Leave Encashment (on Retirement): ₹71.28 crore, Grants-in-Aid (Obsequie Charges): ₹30.29 crore; Inter Account Transfers (Pension Reimbursement by successor State of Telangana): (-) ₹ 4,627.52 crore and Deduct-Recoveries: (-) ₹26.78 crore.

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	36,081.21	311.17	...	36,392.38
B.6 Labour and Labour welfare				
Labour, Employment and Skill Development	447.82	...	...	447.82
B.7 Social Welfare and Nutrition				
Social Security and Welfare	3,075.68	108.35	...	3,184.03
Nutrition	1,446.46	...	...	1,446.46
Relief on account of Natural Calamities	1,326.19	...	...	1,326.19
B.8 Others				
Other Social Services	...	68.07	...	68.07
Secretariat-Social Services	61.34	...	...	61.34
Total-Social Services	97,395.70	12,228.72	243.57	1,09,867.99
C. Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	3,231.92	22.32	...	3,254.24
Soil and Water Conservation	47.36	0.99	...	48.35
Animal Husbandry	933.21	9.47	...	942.68
Dairy Development	...	...	31.93	31.93
Fisheries	139.02	196.78	...	335.80
Forestry and Wild Life	300.40	22.68	...	323.08
Food, Storage and Warehousing	16.04	...	...	16.04
Agricultural Research and Education	733.22	27.90	...	761.12
Co-operation	201.07	...	10.00	211.07

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Other Agricultural Programmes	4,139.95	...	...	4,139.95
C.2 Rural Development				
Special Programmes for Rural Development	211.07	...	...	211.07
Rural Employment	2,658.28	...	...	2,658.28
Land Reforms	12.97	...	...	12.97
Other Rural Development Programmes	10,480.98	784.20	...	11,265.18
C.4 Irrigation and Flood Control				
Major Irrigation	598.86	4,875.80	...	5,474.66
Medium Irrigation	0.07	68.62	...	68.69
Minor Irrigation	100.84	912.53	15.00	1,028.37
Command Area Development	5.29	0.85	...	6.14
Flood Control Projects	...	239.07	...	239.07
Flood Control and Drainage	0.45	...	...	0.45
C.5 Energy				
Power	14,719.57	0.84	...	14,720.41
C.6 Industry and Minerals				
Village and Small Industries	124.72	...	26.53	151.25
Industries	274.89	...	...	274.89
Non Ferrous Mining and Metallurgical Industries	46.41	...	...	46.41
Consumer Industries	...	...	73.75	73.75
Other Industries	87.93	72.84	199.53	360.30
C.7 Transport				
Ports and Light Houses	12.45	0.44	...	12.89

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Civil Aviation	73.72	70.10	121.15	264.97
Roads and Bridges	1,416.47	870.30	...	2,286.77
Road Transport	3,660.00	...	...	3,660.00
Inland Water Transport	1.82	...	...	1.82
C.9 Science, Technology and Environment				
Other Scientific Research	7.68	...	...	7.68
Ecology and Environment	2.64	...	...	2.64
C.10 General Economic Services				
Secretariat-Economic Services	2,414.69	...	...	2,414.69
Tourism	23.68	253.54	...	277.22
Foreign Trade and Export Promotion	0.95	...	...	0.95
Census Surveys and Statistics	105.99	...	...	105.99
Civil Supplies	208.46	...	...	208.46
Other General Economic Services	20.92	1,980.43	...	2,001.35
Total-Economic Services	47,013.99	10,409.70	477.89	57,901.58
D. Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	21.32	...	...	21.32
E. Public Debt				
Internal Debt of the State Government	...	...	1,33,097.39	1,33,097.39
Loans and Advances from the Central Government	...	...	1,381.11	1,381.11
Total-Public Debt	...	...	1,34,478.50	1,34,478.50
F. Loans to Government Servants				
Loans to Government Servants etc.	...	...	9.06	9.06

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Total -Grands in Aid & Contributions,Loans to government Servants and Public Debt	21.32	...	1,34,487.56	1,34,508.88
G. Inter State Settlement				
Inter State Settlement	...	...	...	...
Grand Total	2,12,449.56	23,330.47^(#)	1,35,209.02^(#)	3,70,989.05^(#)

(#) Differs from rounding off of absolute figures of Capital , L&A and Total by (-)0.01 crore each & (-)0.02 crore respectively

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

Object of Expenditure	2023 - 24			2022 - 23			2021 - 22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
									(₹ in Crore)
Grants-in-Aid	91,248.31 ^(*)	0.31	91,248.62	80,289.57 ^(&)	2.70	80,292.27	66,081.90 ^(#)	2.54	66,084.44
Salaries	35,229.80	699.22	35,929.02	33,218.35	659.90	33,878.25	29,059.42	597.08	29,656.50
Interest	29,396.34 ^(§)	...	29,396.34	25,435.24	...	25,435.24	22,126.73	...	22,126.73
Pensionary Charges	24,104.80 ^(u)	...	24,104.80	28,683.16	...	28,683.16	27,741.58	...	27,741.58
Major Works	...	21,916.60	21,916.60	...	7,268.48	7,268.48	...	13,290.62	13,290.62
Subsidies	19,430.81	...	19,430.81	23,003.93	...	23,003.93	14,688.99	...	14,688.99
Contributions	3,891.30	...	3,891.30	4,045.13	...	4,045.13	2,849.91	...	2,849.91
Other Contractual Services	2,592.75	32.19	2,624.94	2,228.30	30.96	2,259.26	1,877.66	28.13	1,905.79
Cost of Ration/Diet Charges	1,962.75	...	1,962.75	2,861.99	...	2,861.99	3,351.38	...	3,351.38
Professional Services	1,600.81	66.23	1,667.04	1,791.02	59.13	1,850.15	1,974.84	149.80	2,124.64
Arrear Salaries	1,561.70	28.09	1,589.79	2,293.60	50.11	2,343.71	720.74	13.01	733.75
Supplies and Materials	1,322.03	1.33	1,323.36	770.45	4.42	774.87	30.48	12.00	42.48
Transfer to Reserve Funds and Deposit Accounts - SDRF	1,316.28	...	1,316.28	1,253.34	...	1,253.34	1,491.80	...	1,491.80
Minor Works	739.27	54.02	793.29	734.24	710.44	1,444.68	919.79	686.26	1,606.05
Machinery and Equipment	1.60	680.19	681.79	5.42	122.42	127.84	3.03	282.33	285.36
Rewards	635.63	...	635.63	243.79	...	243.79	234.55	...	234.55
Office Expenses	340.25	86.27	426.52	521.63	45.20	566.83	487.17	34.69	521.86
Other Professional Services	418.68	...	418.68	411.42	...	411.42	400.14	35.74	435.88
Arrear Pensions	396.72	...	396.72	334.61	...	334.61	382.23	...	382.23
Rents, Rates and Taxes	364.08	3.24	367.32	272.93	2.16	275.09	218.08	2.34	220.42
Other Charges	274.93	83.00	357.93	102.95	326.87	429.82	80.62	491.68	572.30

(*) Grants-in-Aid includes an amount of ₹939.35 crore spent towards salaries.

(&) Grants-in-Aid includes an amount of ₹989.49 crore spent towards salaries.

(#) Grants-in-Aid includes an amount of ₹1,227.61 crore spent towards salaries.

(§) Figure differs from Interest Payments shown under Statement No. 4A and MH 2049 total under Statement No. 15 as this expenditure excludes an amount of ₹84.82 crore booked under detailed head 500-Other Charges, which is shown separately under Other Charges in this Statement.

(u) Pensionary charges includes expenditure booked under object head 040- Pensionary charges in MH 2071(₹24,089.09 crore), MH 2075-101-Pensions in lieu of resumed Jagirs, Lands, Territories etc.(₹0.52 crore), MH 2235-107-Swatantrata Sainik Samman Pension Scheme (₹5.48 crore) and Pensionary Charges debited for Tungabhadra Projects under MHs 2405, 2801 (₹9.71 crore).

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

Object of Expenditure	2023 - 24			2022 - 23			2021 - 22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
									(₹ in Crore)
Scholarships and Stipends	346.04	...	346.04	442.77	...	442.77	291.18	...	291.18
Work Charged Establishment Salaries	291.31	50.12	341.43	309.28	51.92	361.20	273.77	49.01	322.78
Domestic Travel Expenses	306.37	3.41	309.78	226.58	6.85	233.43	240.40	5.49	245.89
Other Administrative Expenses	219.61	4.09	223.70	44.24	0.27	44.51	92.73	0.87	93.60
Advertisements, Sales and Publicity Expenses	188.91	0.03	188.94	150.15	0.96	151.11	163.80	0.01	163.81
Petrol, Oil and Lubricants	134.85	0.33	135.18	124.74	0.60	125.34	84.61	0.81	85.42
Motor Vehicles	19.56	66.01	85.57	12.29	17.99	30.28	16.15	26.35	42.50
Wages	80.73	2.23	82.96	72.03	2.69	74.72	60.27	2.26	62.53
Encashment of Earned Leave	71.28	...	71.28	316.73	...	316.73	1,017.39	...	1,017.39
User Charges	59.09	...	59.09	34.60	...	34.60	52.83	...	52.83
Clothing, Tentage and Stores	40.58	...	40.58	27.58	...	27.58	50.60	...	50.60
Secret Service Expenditure	33.86	...	33.86	29.70	...	29.70	29.00	...	29.00
Training	16.13	0.73	16.86	33.86	1.32	35.18	18.40	2.04	20.44
Publications	16.29	...	16.29	63.33	0.07	63.40	47.34	0.34	47.68
Scheme/Project Based Assistance	0.69	6.71	7.40	2.13	0.08	2.21	0.06	70.76	70.82
Arms and Ammunition	2.21	...	2.21	0.06	...	0.06	5.71	0.94	6.65
Royalty	1.35	...	1.35	1.04	...	1.04	0.96	...	0.96
Foreign Travel Expenses	1.17	...	1.17	1.50	...	1.50	0.08	...	0.08
Fees, Fines & Refunds	0.66	...	0.66	2.80	...	2.80	9.25	...	9.25
Write Off and Losses	0.02	...	0.02	0.05	...	0.05	0.01	...	0.01
Overtime Allowance	0.02	...	0.02	0.04	...	0.04	0.02	...	0.02

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

Object of Expenditure	2023 - 24			2022 - 23			2021 - 22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
									(₹ in Crore)
Investments	...	...	...	...	...	...	...	1,835.43	1,835.43
Materials and Supplies	...	...	...	...	...	...	617.16	1.62	618.78
Transfer to Reserve Funds and Deposit Accounts - NDRF	...	...	...	...	...	...	351.43	...	351.43
Other Items	...	...	...	...	...	...	...	...	...
Amount to be met from RMSA Funds on Staff Component	...	...	...	(-)0.01	...	(-)0.01	(-)0.19	...	(-)0.19
Amount to be met from SSA Funds on Staff Component	...	...	...	(-)0.71	...	(-)0.71	(-)0.08	...	(-)0.08
Suspense	(-)2.35	...	(-)2.35	(-)2.71	...	(-)2.71	(-)2.89	...	(-)2.89
Deduct - Recoveries	(-)1,373.48	(-)197.56	(-)1,571.04	(-)1,154.28	(-)2,044.68	(-)3,198.96	(-)8,290.35	(-)845.31	(-)9,135.66
Inter Account Transfers	(-)4,834.20	(-)256.31	(-)5,090.51	(-)7,983.35	(-)76.70	(-)8,060.05	(-)10,687.39	(-)404.16	(-)11,091.55
TOTAL	2,12,449.54^(₹)	23,330.48	2,35,780.02	2,01,255.51	7,244.16	2,08,499.67	1,59,163.29	16,372.68	1,75,535.97

Note 1: In Addition to above object heads, Repayment of Borrowings: ₹1,34,478.51 crore; Loans and Advances: ₹730.53 crore from part of Consolidated Fund. Thus, the Total Expenditure under Consolidated Fund is ₹3,70,989.06 crore.^(€)

Note 2: Grants-in-aid under Revenue Account includes expenditure of ₹15,091.17 crore (Salaries ₹12,809.10 crore, Wages ₹1.48 crore, Rewards ₹11.59 crore, Arrear Salaries ₹320.65 crore, Domestic Travel Expenses ₹83.84 crore, Office Expenses ₹27.55 crore, Supplies and Materials ₹1.41 crore, Minor Works ₹26.17 crore, Professional Services ₹0.76 crore, Other Professional Services ₹1,614.18 crore, Other Contractual Services ₹194.44 crore,) incurred under Minor heads 190,191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

(₹) Differs from rounding off of absolute figure by (-)0.01 crore.

(€) Differs from absolute figures by ₹(-) 0.01 crore due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
A. Capital Account of General Services							
4047	Capital Outlay on other Fiscal Services	...	0.08	...	...	0.08	...
		
4055	Capital Outlay on Police	(-)98.60	1,342.17	...	110.44	1,452.61	212.01
			1,030.79			1,030.79	...
4058	Capital Outlay on Stationery and Printing	...	2.03	...	...	2.03	...
			6.17			6.17	...
4059	Capital Outlay on Public Works	112.73	510.77	...	166.39	677.16	47.60
			1,021.67			1,021.67	...
4070	Capital Outlay on Other Administrative Services	75.10	11,634.41	...	415.22	12,049.63	452.89
			814.38			814.38	...
Total - A		89.23	13,489.46	...	692.05	14,181.51	675.58
			2,873.01			2,873.01	...
B. Capital Account of Social Services							
<i>(a) Capital Account of Education, Sports, Art and Culture</i>							
4202	Capital Outlay on Education, Sports, Art and Culture	64.08	8,595.89	...	4,811.19	13,407.08	7,408.10
			1,311.07			1,311.07	...
Total - (a)		64.08	8,595.89	...	4,811.19	13,407.08	7,408.10
			1,311.07			1,311.07	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
<i>(b) Capital Account of Health and Family Welfare</i>							
4210	Capital Outlay on Medical and Public Health	512.26	3,352.78 1,221.70	...	1,296.60	4,649.38 1,221.70	153.11 ...
4211	Capital Outlay on Family Welfare	3.48	277.70 56.83	...	88.53	366.23 56.83	2,443.97 ...
Total - (b)		515.74	3,630.48 1,278.53	...	1,385.13	5,015.61 1,278.53	168.57 ...
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>							
4215	Capital Outlay on Water Supply and Sanitation	(-)786.83	3,066.61 3,185.94	...	3,903.65	6,970.26 3,185.94	(-)596.12 ...
4216	Capital Outlay on Housing	0.17	17.06 296.81	...	2.16	19.22 296.81	1,170.59 ...
4217	Capital Outlay on Urban Development	348.52	4,821.28 7.65	...	1,638.97	6,460.25 7.65	370.27 ...
Total - (c)		(-)438.14	7,904.95 3,490.40	...	5,544.78	13,449.73 3,490.40	(-)1,365.53 ...
<i>(d) Capital Account of Information and Broadcasting</i>							
4220	Capital Outlay on Information and Publicity	0.14	3.72 6.50	...	0.03	3.75 6.50	(-)78.57 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
	Total - (d)	0.14	3.72 6.50	...	0.03	3.75 6.50	(-)78.57 ...
	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	196.65	3,081.30 3,555.62	...	311.17	3,392.47 3,555.62	58.24 ...
	Total - (e)	196.65	3,081.30 3,555.62	...	311.17	3,392.47 3,555.62	58.24 ...
	(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	16.77	438.40 311.85	...	108.35	546.75 311.85	546.09 ...
	Total - (g)	16.77	438.40 311.85	...	108.35	546.75 311.85	546.09 ...
	(h) Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	92.54	2,607.79 483.23	...	68.07	2,675.86 483.23	(-)26.44 ...
	Total - (h)	92.54	2,607.79 483.23	...	68.07	2,675.86 483.23	(-)26.44 ...
	Total - B	447.78	26,262.53 10,437.20	...	12,228.72	38,491.25 10,437.20	2,630.97 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
C. Capital Account of Economic Services							
<i>(a) Capital Account of Agriculture and Allied Activities</i>							
4401	Capital Outlay on Crop Husbandry	17.59	419.81 59.06	...	22.32	442.13 59.06	26.89 ...
4402	Capital Outlay on Soil and Water Conservation	1.49	11.59 0.01	...	0.99	12.58 0.01	(-)33.56 ...
4403	Capital Outlay on Animal Husbandry	10.46	233.53 59.74	...	9.47	243.00 59.74	(-)9.46 ...
4404	Capital Outlay on Dairy Development	...	... 69.60	...	...	... 69.60	......
4405	Capital Outlay on Fisheries	94.08	202.45 60.97	...	196.78	399.23 60.97	109.16 ...
4406	Capital Outlay on Forestry and Wild Life	9.55	159.88 113.13	...	22.68	182.56 113.13	137.49 ...
4408	Capital Outlay on Food Storage and Warehousing	...	... 9.18	...	...	... 9.18	......
4415	Capital Outlay on Agricultural Research and Education	29.79	373.20 25.00	...	27.90	401.10 25.00	(-)6.34 ...
4416	Investments in Agricultural Financial Institutions	...	1.00 ...	...	...	1.00...	......

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
4425	Capital Outlay on Co-operation	(-)51.71	319.97 325.18	...	...	319.97 325.18	(+)100.00 ...
4435	Capital Outlay on other Agricultural Programmes	...	8.87 51.10	...	...	8.87 51.10	......
Total - (a)		111.25	1,730.30 772.97	...	280.14	2,010.44 772.97	151.81 ...
(b) Capital Account of Rural Development							
4515	Capital Outlay on other Rural Development Programmes	1,217.99	6,217.96 1,852.77	...	784.20	7,002.16 1,852.77	(-)35.62 ...
Total - (b)		1,217.99	6,217.96 1,852.77	...	784.20	7,002.16 1,852.77	(-)35.62 ...
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	3,518.80	50,835.73 87,707.44	...	4,875.80	55,711.53 87,707.44	38.56 ...
4701	Capital Outlay on Medium Irrigation	36.97	644.43 4,867.99	...	68.62	713.05 4,867.99	85.61 ...
4702	Capital Outlay on Minor Irrigation	667.99	9,299.88 9,547.75	...	912.53	10,212.41 9,547.75	36.61 ...
4705	Capital Outlay on Command Area Development	0.65	2.72 239.00	...	0.85	3.57 239.00	30.77 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
4711	Capital Outlay on Flood Control Projects	107.11	1,601.74 2,641.01	...	239.07	1,840.81 2,641.01	123.20 ...
	<i>Total - (d)</i>	4,331.52	62,384.50 1,05,003.19	...	6,096.87	68,481.37 1,05,003.19	40.76 ...
<i>(e) Capital Account of Energy</i>							
4801	Capital Outlay on Power Projects	0.12	108.98 5,327.94	...	0.84	109.82 5,327.94	600.00 ...
4810	Capital Outlay on New and Renewable Energy	...	... 0.59	...	...	... 0.59	......
	<i>Total - (e)</i>	0.12	108.98 5,328.53	...	0.84	109.82 5,328.53	600.00 ...
<i>(f) Capital Account of Industry and Minerals</i>							
4851	Capital Outlay on Village and Small Industries	...	183.24 75.81	...	...	183.24 75.81	......
4852	Capital Outlay on Iron and Steel Industries	...	... 4.73	...	...	... 4.73	......
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	...	0.18 891.27	...	...	0.18 891.27	......
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	...	... 0.22	...	...	... 0.22	......

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
4855	Capital Outlay on Fertilizer Industries	...	...	...	...	...	...
			27.46			27.46	...
4858	Capital Outlay on Engineering Industries	...	...	...	...	...	...
			37.42			37.42	...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	...	...	...	...	...
			12.88			12.88	...
4860	Capital Outlay on Consumer Industries	...	60.28	...	...	60.28	...
			348.20			348.20	...
4875	Capital Outlay on other Industries	105.30	1,430.17	...	72.84	1,503.01	(-)30.83
			601.45			601.45	...
4885	Other Capital Outlay on Industries and Minerals	...	...	...	...	...	...
			71.68			71.68	...
Total - (f)		105.30	1,673.87	...	72.84	1,746.71	(-)30.83
			2,071.12			2,071.12	...
(g) Capital Account of Transport							
5051	Capital Outlay on Ports and Light Houses	0.46	43.13	...	0.44	43.57	(-)4.35
			865.93			865.93	...
5053	Capital Outlay on Civil Aviation	117.37	349.16	...	70.10	419.26	(-)40.27
			72.24			72.24	...
5054	Capital Outlay on Roads and Bridges	360.50	9,290.14	...	870.30	10,160.44	141.41
			17,182.87			17,182.87	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2022 - 23	Progressive Expenditure ending 2022 - 23	Amount allocated to Andhra Pradesh	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
5055	Capital Outlay on Road Transport	...	... 182.84	...	...	... 182.84	......
5056	Capital Outlay on Inland Water Transport	...	... 7.81	...	...	... 7.81	......
Total - (g)		478.33	9,682.43 18,311.69	...	940.84	10,623.27 18,311.69	96.69 ...
(j) Capital Account of General Economic Services							
5452	Capital Outlay on Tourism	53.56	234.40 23.35	...	253.54	487.94 23.35	373.38 ...
5453	Capital Outlay on Foreign Trade and Export Promotion	...	... 13.00	...	...	... 13.00	......
5465	Investments in General Financial and Trading Institutions	...	4.13 28.96	...	...	4.13 28.96	......
5475	Capital Outlay on other General Economic Services	409.04	2,347.96 4,633.85	...	1,980.43	4,328.39 4,633.85	384.17 ...
Total - (j)		462.60	2,586.49 4,699.16	...	2,233.97	4,820.46 4,699.16	382.92 ...
Total - C		6,707.11	84,384.53 1,38,039.43	...	10,409.70	94,794.23 1,38,039.43	55.20 ...
Total- Expenditure Capital Account		7,244.12	1,24,136.52 1,51,349.64	...	23,330.47 ^(*)	1,47,466.99 1,51,349.64^(#)	222.06 ...

(*) Differs from absolute figure by ₹(-)0.01 crore due to rounding.

(#) Differs from absolute figure by ₹(-)0.03 crore due to rounding. Absolute figures will be taken into consideration at the time of Apportionment of Balances.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. During the year 2023-24, no investments were made by the Government of Andhra Pradesh.
2. The major Increase in respect of the Capital Expenditure heads over previous year are as under:

Head of Account	Increase (₹ in Crore)	Reasons
A. Capital Account of General Services		
4055 Capital Outlay on Police	209.04	Due to increase in expenditure of 'Crime and Criminal Tracking Network and Systems (CCTNS)' and 'Disha'
4070 Capital Outlay on other Administrative Services	340.12	Due to increase in expenditure towards 'YSR Gruha Vasathi' and 'Road Safety Fund Activities'.
B. Capital Account of Social Services		
(a) Capital Account of Education, Sports, Art and Culture		
4202 Capital Outlay on Education, Sports, Art and Culture	4,747.11	Due to increase in expenditure towards 'Naadu Nedu – Infrastructure Facilities in Schools' and 'Mana Badi – Nadu Nedu: Upgrading Infrastructure in High Schools'.
(b) Capital Account of Health and Family Welfare		
4210 Capital Outlay on Medical and Public Health	784.34	Due to increase in expenditure towards 'Establishment of new Medical College along with Hospital in Plain Areas' and 'Increase of Seats in existing Government Medical Colleges (PMSSN)'.
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development		
4215 Capital Outlay on Water Supply and Sanitation	4,690.48	Due to increase in expenditure towards 'Remodeling of existing sewerage system and sewerage treatment works' and 'Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission'.
4217 Capital Outlay on Urban Development	1,290.45	Due to increase in expenditure towards 'Internal Infrastructure facilities in Housing Colonies' and 'AMRUT2.0 Project Fund-Urban Rejuvenation Mission-500 cities (AP419)'.
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	114.52	Due to increase in expenditure of 'Erection of Ambedkar and Jagjeeven Ram Statues' and 'Educational Infrastructure'.
C. Capital Account of Economic Services		
(a) Capital Account of Agriculture and Allied Activities		
4405 Capital Outlay on Fisheries	102.70	Due to increase in expenditure of 'Pradhan Mantri Matsya Sampada Yojana – Juvvaladinne Fishing Harbor' and 'YSR Aqua Labs'
(d) Capital Account of Irrigation and Flood Control		
4700 Capital Outlay on Major Irrigation	1,357.00	Due to increase in expenditure towards 'Canals and Distributaries' and 'Lift

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

4702	Capital Outlay on Minor Irrigation	244.54	Irrigation Schemes'. Due to increase in expenditure towards 'Tank Information and Preservation System' and 'Immediate Restoration of Flood Affected Minor Irrigation sources'.
4711	Capital Outlay on Flood Control Projects	131.96	Due to increase in expenditure of 'Poturaju Nala Drain' and 'Embankments'.
(g)	Capital Account of Transport		
5054	Capital Outlay on Roads and Bridges	509.80	Due to increase in expenditure towards 'Upgradation of State Highways' and 'Central Road Fund – State Allocation Works'.
(j)	Capital Account of General Economic Services		
5452	Capital Outlay on Tourism	199.98	Increase in expenditure was mainly due to higher expenditure towards 'New tourism Projects'.
5475	Capital Outlay on other General Economic Services	1,571.39	Due to increase in expenditure towards 'Gadapa Gadapaku Mana Prabhutvam Programme' and 'Pulivendula Area Development Agency'

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

Head of Account	Decrease (₹ in Crore)	Reasons
C. Capital Accounts of Economic Services		
(b) Capital Account of Rural Development		
4515 Capital Outlay on other Rural Development Programmes	433.79	Decrease in Expenditure was due to lower expenditure towards 'Pradhan Mantri Gram Sadak Yojana (PMGSY)' and 'AIIB (Asian Infrastructure Investment Bank) - Andhra Pradesh Rural Road Project'.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities⁽¹⁾

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

Nature of Borrowings		Balance as on 01 April 2023	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities (excluding un-apportioned)
							Amount	Per cent	
(₹ in crore)									
A.	Public Debt								
6003	Internal Debt of the State Government								
	Market Loans	3,11,234.97	...	68,400.01	13,070.47	3,66,564.51	55,329.54	17.78	75.22
				
	WMA from the RBI	...	...	1,18,027.01	1,17,432.52	594.49	594.49	...	0.12
				
	Bonds	9,756.06	...	...	0.05	9,756.01	(-)0.05	...	2.00
				
	Loans from Financial Institutions	8,846.87 (-)6.97 ⁽²⁾	...	2,203.65	1,421.41	9,629.11 (-)6.97	782.24	8.84	1.98
	Special Securities issued to National Small Savings Fund of Central Government	7,812.47	...	...	1,172.95	6,639.52	(-)1,172.95	(-)15.01	1.36
				
	Other Loans	(-)25.63 (-)88.20 ⁽²⁾	(-)25.63 (-)88.20	...	...	(-)0.01
6004	Loans and Advances from the Central Government								
01	Non-Plan Loans	11.08	...	...	2.89	8.19	(-)2.89	(-)26.07	0.00
		1.76				1.76			
02	Loans for State/Union Territory Plan Schemes	1,646.45	...	...	1,378.22	268.23	(-)1,378.22	(-)83.71	0.06
				
03	Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
		3.59				3.59			
04	Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...	...
				
06	Ways and Means Advances	...	...	...	...	...	...	...	...
				

(1) Detailed account is given in Statement No 17.

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

Nature of Borrowings		Balance as on 01 April 2023	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities (excluding un-apportioned)
							Amount	Per cent	
(₹ in crore)									
07	Pre-1984-85 Loans	... 8.73	...	...	...	... 8.73	...	...	...
08	Centrally Sponsored Schemes	......	...	...	...	......	...	...	...
09	Other Loans for States/Union Territory with Legislature	22,836.69 ...	...	5,011.15	...	27,847.84 ...	5,011.15	21.94	5.71
	Total- Public Debt (A.)	3,62,118.96 (-)81.09		1,93,641.82	1,34,478.51	4,21,282.27 (-)81.09	59,163.31	16.34	86.45
B.	Other Liabilities								
	Public Account								
	Small Savings, Provident Funds, etc.	28,277.47 ...	...	5,056.13	3,541.92	29,791.68 ...	1,514.21	5.35	6.11
	Deposits bearing Interest	663.47 201.93	...	4,193.89	4,019.42	837.94 201.93	174.47	26.30	0.17
	Reserve Funds bearing Interest	4,457.27 ...	...	1,406.07	573.35	5,289.99 ...	832.72	18.68	1.09
	Deposits not bearing Interest	27,596.29 4,301.75	...	90,566.06	90,047.52	28,114.83 4,301.75	518.54	1.88	5.77
	Reserve Funds not bearing Interest	1,989.67 ...	...	1,728.84	1,723.49	1,995.02 ...	5.35	0.27	0.41
	Total- Other Liabilities (B.)	62,984.17 4,503.68		1,02,950.99	99,905.70	66,029.46 4,503.68	3,045.29	4.84	13.55
	Total- Public Debt & Other Liabilities(A+B)	4,25,103.13 4,422.59		2,96,592.81	2,34,384.21	4,87,311.73 4,422.59	62,208.60	14.63	

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 March 2023. A-Fiscal Indicators-Rolling Targets, the outstanding total liabilities (excluding government guarantees) shall not exceed 36.10 *per cent* of the GSDP, as fixed for the financial year 2023-24. The total liability¹ as a percentage to GSDP (₹14,39,674 crore) during 2023-24 is 33.76 *per cent*.

(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. During 2023-24, Eighty three loans totaling ₹68,400.00 crore bearing interest varying from 7.32 *per cent* to 7.77 *per cent* redeemable in the years between 2029 and 2044 were raised at par. Out of the Seventeen redeemable Andhra Pradesh State Development Loans in 2023-24, repayment of seventeen Market Loans viz., 7.57 *per cent* to 9.84 *per cent* were made during 2023-24 to the extent of ₹13,070.46 crore. Further, one unclaimed Market Loan amounting to ₹ 0.01 crore under Market Loans not bearing interest was unclaimed during the year.

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 (CSF) since 1999-2000 onwards as per the guidelines issued by the M/o. Finance and RBI Nagpur from time to time.

¹ Excludes an amount of ₹5,583.19 crore towards Back-to-Back Loans to States in lieu GST Compensation shortfall (6004-09-101-04) which is being serviced by the GoI.

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 Fund at the commencement of 01st April 2023 and to the end of 31st March 2024 are shown below:

Sinking Fund

Balance allocated to Andhra Pradesh	Opening Balance as on 01 April 2023	Additions during the year	Withdrawals during the year	Closing Balance as on 31 March 2024
				(₹ in Crore)
...	10,439.53	862.92	34.12	11,268.33

An amount of ₹11,211.71 crore was invested from the balance of ₹11,268.33 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 2023-24. 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 ₹27,847.84crore towards back to back loans were received as on 31st March 2024 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 ₹19,264.32 crore as on 31st March 2024. The details of these loans are given in Statement No.17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. **Loans from National Small Savings Fund (NSSF):** As per decision taken by Government of India, Ministry of Finance in January 2017, the State Government was excluded from NSSF investments with effect from 01 April 2016. Details of transaction under NSSF during the year 2023-24 are as follows.

Receipts under NSSF	:	₹ NIL
Repayments under NSSF	:	₹ 1,172.95 crore
Interest on Loans from NSSF	:	₹ 749.63 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 2024 was ₹36,237.76 crore (Apportioned) and ₹4,503.68 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 2023	Receipts during the year	Repayments during the year	Balance on 31 March 2024
(₹ in crore)						
(i)	Interest bearing obligations such as:					
(a)	Depreciation Reserve Funds of Government Commercial undertakings, etc.	...	4,457.27	1,406.07	573.35	5,289.99
(b)	Other Obligations	...	663.47	4,193.88	4,019.42	837.93
			201.93			201.93
(ii)	Non-Interest bearing obligations such as Deposits other than Earmarked funds etc.	...	29,585.96	92,294.89	91,771.01	30,109.84
			4,301.75			4,301.75
	Total	...	34,706.70	97,894.84	96,363.78	36,237.76
			4,503.68			4,503.68

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 2023-24 are shown below:

		2023-24	2022-23
			(₹ in Crore)
(i)	Gross Debt and other obligations outstanding at the end of the year		
(a)	Public Debt and Small Savings, Provident Funds, etc.	4,50,992.86	3,90,315.36
(b)	On other obligations	40,741.46	39,210.38
	Total(i)	4,91,734.32	4,29,525.74
(ii)	Interest paid by Government		
(a)	On Public Debt and Small Savings, Provident Funds, etc.	29,431.58	25,490.93
(b)	On Other obligations	1.90	2.00
	Total(ii)	29,433.48	25,492.92
(iii)	Deduct		
(a)	Interest received on Loans and Advances given by Government	12.56	6.16
(b)	Interest realized on Investment of cash balances	(-)0.83	(-)0.11 ¹
	Total(iii)	11.73	6.05
(iv)	Net Interest charged	29,418.78	25,486.88
(v)	Percentage of Gross Interest (item(ii)) to total revenue receipts	16.94	16.16
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	16.93	16.15

In addition to other receipts and adjustments, an amount of ₹9.00 crore was received towards interest. Even after taking into account these receipts, there would still be a net burden of interest of ₹29,409.78 crore on Revenue (which works out to 16.15 *per cent* of the total revenue receipts).

The Government also received during the year ₹1,301.44 crore as Dividend on investments in Commercial undertakings etc.

(iv) Appropriation for Reduction or Avoidance of Debt (₹ in crore)

	2023-24	2022-23
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	--Nil--	--Nil--

¹ Minus interest is due to Rediscounting of Treasury Bills in advance.

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 ⁽¹⁾	Balance as on 01 April 2023 (#)	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 2024	Net Increase(+)/ Decrease(-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Universities/Academic Institutions	... 19.28		...	...	...	... 19.28	...	...
Panchayati Raj Institutions	... 46.33		...	...	...	... 46.33	...	...
Municipalities/Municipal Councils/Municipal Corporations	1,089.12 144.87		243.57	...	...	1,332.69 144.87	243.57	103.46
Urban Development Authorities	1,606.85 3,664.04		...	...	...	1,606.85 3,664.04	...	152.65
Housing Boards	... 34.12		...	...	...	... 34.12	...	...
State Housing Corporations	(-)355.16 ⁽²⁾ 11,636.04		...	...	...	(-)355.16 11,636.04	...	...
Statutory Corporations/ Government Companies	3,277.27 7,628.83		335.68	...	...	3,612.95 7,628.83	335.68	311.34
Co-operative Societies/Co- operative Corporations/Banks	524.91 1,273.40		142.21	0.75	...	666.37 1,273.40	141.46	49.79
Loans to Government Servants	(-)28.55 ⁽²⁾ 400.07		9.06	17.26	...	(-)36.75 400.07	(-)8.20	...
Others	1,011.85 3,252.71		...	5.96	...	1,005.89 3,252.71	(-)5.96	95.55
Total - F - Loans and Advances	7,126.29 28,099.69		730.52	23.97	...	7,832.84 28,099.69	706.55	...

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

(#) Individual balances of loanee entity groups as on 01.04.2023 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

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

(2) Minus balance is due to un-apportionment of Opening balance between Andhrapadesh and Telangana.

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 2023	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 2024	Net increase(+)/ Decrease (-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
F LOANS AND ADVANCES								
A GENERAL SERVICES								
Pension and Miscellaneous General Services	1,448.41 0.65		...	...	...	1,448.41 0.65	...	...
Total - A - GENERAL SERVICES	1,448.41 0.65		...	...	...	1,448.41 0.65	...	...
B SOCIAL SERVICES								
Education,Sports, Art & Culture	... 228.51		...	...	...	... 228.51	...	...
Health and Family Welfare	37.88 562.16		...	...	...	37.88 562.16	...	...
Water Supply, Sanitation, Housing and Urban Development	1,738.64 20,372.50		243.57	...	...	1,982.21 20,372.50	243.57 ...	165.17
Information and Broadcasting	... 44.36		...	...	...	... 44.36	...	...
Social Welfare and Nutrition	(-)1.60 ⁽¹⁾ 1,056.90		...	...	...	(-)1.60 1,056.90	...	...
Others	... 70.47		...	...	...	... 70.47	...	...
Total - B - SOCIAL SERVICES	1,774.92 22,334.90		243.57	...	...	2,018.49 22,334.90	243.57...	...

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

(1) Minus balance is due to un-apportionment of opening balance between Andhrapradesh and Telangana

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 2023	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 2024	Net increase(+)/ Decrease (-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
C ECONOMIC SERVICES								
Agriculture and Allied Services	138.33 821.00		41.93	6.71	...	173.55 821.00	35.22 ...	12.5
Irrigation & Flood Control	... 163.35		15.00	...	...	15.00 163.35	15.00...	...
Energy	1,421.19 2,030.34		...	...	...	1,421.19 2,030.34	......	...
Industry and Minerals	543.17 862.54		299.81	...	...	842.98 862.54	299.81 ...	51.6
Transport	1,782.03 1,454.91		121.15	...	...	1,903.18 1,454.91	121.15 ...	169.29
General Economic Services	46.78 22.44		...	...	...	46.78 22.44	......	...
Total - C - ECONOMIC SERVICES	3,931.50 5,354.58		477.89	6.71	...	4,402.68 5,354.58	471.18...	...
D LOANS TO GOVERNMENT SERVANTS								
Loans to Government Servants	(-)28.55 ⁽¹⁾ 400.07		9.06	17.26	...	(-)36.75 400.07	(-)8.20...	...
Total - D - LOANS TO GOVERNMENT SERVANTS	(-)28.55 400.07		9.06	17.26	...	(-)36.75 400.07	(-)8.20...	...

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

(1) Minus balance is due to un-apportionment of balances between andhrapradesh and telangana

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 2023	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 2024	Net increase(+)/ Decrease (-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
E LOANS FOR MISCELLANEOUS PURPOSES								
Loans for Miscellaneous Purposes	... 9.49		...	...	...	... 9.49	......	......
Total - (i) - Loans for Miscellaneous Purposes	... 9.49		...	...	...	... 9.49	......	......
Total - E - LOANS FOR MISCELLANEOUS PURPOSES	... 9.49		...	...	...	... 9.49	......	......
Total1 - F - LOANS AND ADVANCES	7,126.28 28,099.69		730.52	23.97	...	7,832.83 ⁽¹⁾ 28,099.69	706.55...	......

(1) Differs from rounding off of absolute figure by ₹0.01 crore

Statement 7 (Section 3) Summary of repayments in arrears from Loanee Entities						
Sl. No	Loanee-Entity	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2024
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corpn.	13.25	27.10	40.35	2002	13.25
2.	A P BCs Co-op Finance Corpn.	14.78	30.21	44.99	2002	14.78
3.	A P Centre for Finance Systems and Services	36.00	21.52	57.52	2016	36.00
4.	A P Civil Supplies Corpn.	19.42	39.70	59.12	2002	19.42
5.	A P Co-op Bank	8.39	17.19	25.58	2002	8.39
6.	A P Co-op Central Agricultural Development Bank	232.35	488.34	720.69	2002	232.35
7.	A P Co-op Marketing Societies	2.22	4.53	6.75	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	18.82	28.03	2002	9.21
9.	A P Dairy Development Co-operative Fedn.	171.65	206.15	377.80	2002	203.58
10.	A P Fisheries Development Corpn.	0.03	0.06	0.09	2002	0.03
11.	A P Forest Development Corpn.	7.28	12.34	19.62	2002	7.28
12.	A P GENCO	629.91	1,460.64	2,090.55	2002	629.91
13.	A P Girijan Cooperative Corporation	16.19	17.00	33.19	2002	16.19
14.	A P Health Medical Housing and Infrastructure Development Corpn.	594.64	585.55	1,180.19	2002	594.64
15.	A P Heavy Machinery and Engineering Ltd	1.00	1.05	2.05	2002	1.00
16.	A P Housing Board	33.69	35.20	68.89	2002	33.69
17.	A P Industrial infrastructure Corpn.	278.61	257.06	535.67	2002	473.48
18.	A P Karshak Parishad	0.42	0.44	0.86	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	4.14	8.32	2009	4.18
20.	A P Markfed.	28.87	30.23	59.10	2002	28.87
21.	A P Rajiv Swagruha Corpn.	351.00	300.11	651.11	2013	351.00
22.	A P Revenue Association, Hyderabad	0.20	0.21	0.41	2002	0.20
23.	A P Scooters Limited	5.99	6.26	12.25	2002	5.99
24.	A P SCs Co-op Finance Corporation	228.21	227.87	456.08	2002	228.21
25.	A P Sheep and Goat Development Co-op Fedn	41.24	10.02	51.26	2018	35.28

Statement 7 (Section 3) Summary of repayments in arrears from Loanee Entities

(₹ in crore)

Sl. No	Loanee-Entity	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2024
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
26.	A P State Beverages Corporation Ltd.	1,412.62	134.20	1,546.82	2022	1,412.62
27.	A P State Construction Corporation	10.44	10.91	21.35	2002	10.44
28.	A P State Electricity Board	20.24	21.15	41.39	2002	20.24
29.	A P State Fibernet Limited	172.78	20.86	193.64	2022	177.44
30.	A P State Film Development Corpn.	44.36	46.35	90.71	2002	44.36
31.	A P State Finance Corpn.	12.93	13.51	26.44	2002	12.93
32.	A P State Housing Corpn.	3,298.06	4,669.85	7,967.91	2002	3,298.06
33.	A P State Industrial Development Construction Corpn.	33.75	35.26	69.01	2002	33.75
34.	A P State Irrigation Development Corpn	125.88	131.55	257.43	2002	140.88
35.	A P State Meat & Poultry Development Corpn.	1.55	1.61	3.16	2002	1.55
36.	A P State Minorities Finance Corpn.	10.05	9.65	19.70	2011	10.05
37.	A P State Police Housing Corpn.	173.93	179.00	352.93	2002	173.93
38.	A P State Road Transport Corpn	2,200.80	1,897.61	4,098.41	2004	2,200.80
39.	A P State SCs and STs Co-op Housing Societies Fedn.	25.19	26.32	51.51	2002	25.19
40.	A P State Seeds Development Corpn.	194.92	203.68	398.60	2002	194.92
41.	A P State Small Scale Industries Development Corpn.	1.53	1.60	3.13	2002	1.53
42.	A P STs Co-op Finance Corpn.	0.12	0.11	0.23	2002	0.12
43.	A P Textiles Development Corpn.	0.43	0.44	0.87	2002	0.43
44.	A P TRANSCO	2,824.63	1,547.02	4,371.65	2002	2,824.63
45.	A P Tribal Development Corpn.	0.01	0.01	0.02	2002	0.01
46.	A P Urban Development and Housing Corpn.	12.63	13.19	25.82	2002	12.63
47.	A P Urban Finance & Infrastructure devpt. Corpn.	236.17	246.18	482.35	2002	236.17
48.	A P Vikalangula Co-op Corporation	3.09	3.23	6.32	2002	3.09
49.	Allwyn Auto Ltd	33.45	34.95	68.40	2002	33.45
50.	Allwyn Watches Ltd	39.39	41.15	80.54	2002	39.39

Statement 7 (Section 3) Summary of repayments in arrears from Loanee Entities

(₹ in crore)

Sl. No	Loanee-Entity	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2024
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
51.	Ananthapur Sheep Breeders Co-op Union	0.05	0.05	0.10	2002	0.05
52.	APCO	128.50	97.84	226.34	2002	155.03
53.	APTSIDCO	20.00	11.40	31.40	..	20.00
54.	APUIAML	5.00	2.85	7.85	..	5.00
55.	Assistance for integrated cooperative development Project (NCDC)	72.08	30.78	102.86	2020	71.33
56.	Azamjahi Mills	1.24	1.29	2.53	2002	1.24
57.	Bhagyanagar Urban Devpt Authority	0.71	0.73	1.44	2009	0.71
58.	Bhogapuram International Airport (APADC)	524.83	126.75	651.58	2017	645.98
59.	C R Rao Advanced Institute of Mathematics	3.50	3.58	7.08	2009	3.50
60.	Chirala of Co-operative Spinning Mills	12.55	13.11	25.66	2003	12.55
61.	Chittoor Dairy Cooperative Milk Producers Union	17.24	18.01	35.25	2002	17.24
62.	Co-op Sugar factories	577.58	351.09	928.67	2002	651.33
63.	Co-operative spinning mills	33.34	34.88	68.22	2002	33.34
64.	Fishermen Co-operatives	14.04	14.71	28.75	2002	14.04
65.	Girijan Cooperatives	1.02	1.05	2.07	2002	1.02
66.	Guntakal Co-op spinning Mills	1.18	1.23	2.41	2002	1.18
67.	Hyderabad Allwyn Ltd	51.23	53.53	104.76	2002	51.23
68.	Hyderabad Chemicals and Fertilizers Ltd	5.80	6.05	11.85	2002	5.80
69.	Hyderabad Metro Devpt. Authority	3,848.93	3,781.61	7,630.54	2009	3,848.93
70.	Hyderabad Metro Rail Ltd	1,283.00	1,219.15	2,502.15	2011	1,283.00
71.	Hyderabad Metropolitan Water Supply & Sewerage Board	1,843.01	1,824.68	3,667.69	2002	1,843.01
72.	Hyderabad Public School	12.56	13.12	25.68	2002	12.56
73.	Integrated Cooperative Development Project	85.54	80.68	166.22	2003	85.54
74.	ILTD Tobacco Growers	1.87	1.95	3.82	2002	1.87

Statement 7 (Section 3) Summary of repayments in arrears from Loanee Entities						
Sl. No	Loanee-Entity	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2024
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
75.	JN Institute of Advanced Studies	1.75	1.82	3.57	2009	1.75
76.	Kadapa Sheep Breeders Co-operative Union	1.00	1.08	2.08	2002	1.00
77.	Krishi Engg./Krishi Foundry Ltd	0.07	0.44	0.51	2002	0.07
78.	LIDCAP	6.88	7.19	14.07	2002	6.88
79.	MADA	50.00	28.50	78.50	2002	50.00
80.	Municipal Corporation of Hyderabad	4.36	4.55	8.91	2002	4.36
81.	Municipal Corporations	158.79	79.08	237.87	2002	158.79
82.	Municipalities	35.33	33.69	69.02	2002	35.33
83.	Municipalities Hyderabad and surroundings	60.16	62.87	123.03	2002	60.16
84.	Municipalities and Corporations	38.56	40.29	78.85	2002	38.56
85.	Nagarjuna University	0.13	0.13	0.26	2002	0.13
86.	Nellore Municipal Corp.for water supply and drainage	574.02	215.15	789.17	2018	817.59
87.	National Scholarships Scheme	6.59	6.88	13.47	2002	6.59
88.	Nizam Sugar Factory Ltd	10.78	11.26	22.04	2002	10.78
89.	OILFED	1.00	1.05	2.05	2002	1.00
90.	Other Cooperatives	109.45	89.15	198.60	2002	109.45
91.	Others	9,461.91	8,778.23	18,240.14	2002	11,140.63
92.	PACs for establishment of MPFCs with AIF Scheme	10.00	1.90	11.90	2022	20.00

Statement 7 (Section 3) Summary of repayments in arrears from Loanee Entities

(₹ in crore)

Sl. No	Loanee-Entity	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2024
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
93.	Panchayati Raj Institutions	46.43	48.51	94.94	2002	46.43
94.	Public Sector Undertakings	31.07	32.46	63.53	2002	31.07
95.	Rajahmundry Co-operative Spinning Mills	36.67	38.32	74.99	2002	36.67
96.	Republic Forge Company Limited	13.77	14.38	28.15	2002	13.77
97.	Sir Silk Mills	2.55	2.66	5.21	2009	2.55
98.	Sports Authority of AP	209.23	215.68	424.91	2002	209.23
99.	State Teachers Union, Hyderabad	0.10	0.10	0.20	2002	0.10
100.	Textile Processing Co-op Society Ltd Hyderabad	1.81	1.89	3.70	2002	1.81
101.	Tobacco Growers Co-op Union Limited	4.50	4.70	9.20	2002	4.50
102.	Town Planning Trust	0.02	0.02	0.04	2002	0.02
103.	TRICOR	20.04	21.36	41.40	2002	20.04
104.	Vijayawada Airport	4.00	4.18	8.18	2002	4.00
105.	Visakhapatnam Town Planning Trust	0.86	0.90	1.76	2002	0.86
106.	Visakhapatnam Urban Development Authority	0.17	0.17	0.34	2002	0.17
107.	Visakhapatnam Water Supply Scheme	10.70	11.17	21.87	2002	10.70
108.	Voltas Ltd	2.00	2.09	4.09	2002	2.00
109.	Voluntary Retirement Scheme	98.56	103.32	201.88	2002	98.56
110.	Loans and Advances to Government Servants	—	—	—	Earlier to 2001	363.32
						35,932.53

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

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years
2022-23 and 2023-24**

Name of the Concern	2023-24			2022-23		
	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	...	3	0.50	...
		205.07			205.07	
2. Rural Banks	1		...	1		...
		26.96			26.96	
3. Government Companies	62	1,622.16	1,301.44	62	1,735.71	1.59
		6,557.69			6,557.69	
4. Other Joint Stock Companies & Partnerships	29	121.94	...	28	2.13	...
		55.64			55.64	
5. Co-op Institutions and Local Bodies	64	1,223.27	...	66	1,227.53	...
		1,555.85			1,555.85	
TOTAL^(S)	159 ⁽¹⁾	2,967.87	1,301.44	160	2,967.87	1.59
		8,401.21			8,401.21	
(\$ Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from CONSOLIDATED FUND						
	2,963.94			2,963.94		
	8,401.21			8,401.21		
EARMARKED FUND						
	3.93			3.93		
TOTAL	2,967.87			2,967.87		
	8,401.21			8,401.21		

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 Accountant General(Audit) due to non-availability of Annual Reports of Institutions and 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.

⁽¹⁾ Due to rearranging of institutions, AP Urban Infra Asset Management Ltd (APUIAML) and AP Urban Development Fund was Clubbed, and it was shown in Other Joint Stock Companies & Partnerships.

9.STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Sector (No.of Guarantees) (*)	Maximum Amount Guaranteed	Outstanding at the beginning of the year 2023-24	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2023-24(&)	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	63,334.15	37,752.92	19,322.78	8,437.10	...	...	48,638.59	160.00	10.00	...
Co-operatives	533.87	294.20	33.88	25.34	...	...	302.74	10.53	...	...
Agriculture	45,190.42	35,168.78	13,013.01	7,752.88	...	...	40,428.92	670.97	...	...
Transport	19,616.65	7,789.64	1,411.89	855.10	...	...	8,346.43	182.43	...	...
State Financial Corporation	870.00	147.20	...	105.60	...	...	41.60	14.56	...	...
Water Supply, Sanitation, Housing & Urban Development	53,009.91	23,040.53	1,594.38	1,736.69	...	...	22,898.22	354.32	...	...
Communication	300.00	206.69	...	61.82	...	...	144.87	...	...	...
Industries	15,148.82	11,296.61	3,143.82	1,170.03	...	...	13,270.40	240.10	...	...
Other Institutions	25,000.00	21,840.07	...	1,114.73	...	...	20,725.34	464.00	...	...
TOTAL	2,23,003.82	1,37,536.64^(#)	38,519.76	21,259.29	...	...	1,54,797.11	2,096.91	10.00	...

- Note: 1) The Statement is compiled based on the information furnished by the Government of Andhra Pradesh.
2) Information pertaining to Columns 6 to 7 has not been provided by the State Government/Department.
3) The State Government disclosed the conditional Guarantees in respect of APSDC and APRDC (vide G.O.MS.No. 92 Finance (PMU-CASPS, FC & IF) Department dated 03 November 2020 and G.O.MS.No. 59, TR&B, dated 11/11/2021 respectively) which have not come to force to the end of Financial Year 2023-24. The State Government is providing budgetary support by escrowing of revenues of Additional Retail Excise Tax (ARET) as Road Cess to these Corporations respectively for repayment of loans.(Source: Budget Documents 2023-24).

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

(&) Outstanding at the end of 31st December 2023 as provided by the Government of Andhra Pradesh.

(#) Reasons for difference of outstanding Guarantees at the end of 2022-23 and outstanding Guarantees at the beginning of the 2023-24 has not been furnished by the Government of Andhra Pradesh.

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

(i) Grants-in-aid given in cash

Name/Category of the Grantee	Grants Released				Grants for Creation of Capital Assets	
	2023-24			2022-23	2023-24	2022-23
	State Fund Expenditure	Central Assistance including CSS and CS	Total			
						(₹ in Crore)
1. Panchayati Raj Institutions						
(i) Zilla Parishads	8,449.59	532.06	8,981.65	7,985.70	32.50	25.53
(ii) Panchayat Samities	790.10	446.64	1,236.74	760.43	...	...
(iii) Gram Panchayats	4,911.78	2,158.07	7,069.85	5,076.11	...	...
(iv) Others	152.07	807.50	959.57	84.35	...	...
2. Urban Local Bodies						
(i) Municipal Corporations	703.09	1,405.67	2,108.76	3,220.42	29.68	512.37
(ii) Municipalities/ Municipal Councils	820.99	451.27	1,272.26	943.13	48.00	...
(iii) Others	1,290.82	122.79	1,413.61	7,593.51	...	...
3. Public Sector Undertakings						
(i) Government Companies	2,341.05	4,684.18	7,025.23	7,966.73	521.18	474.69
(ii) Statutory Corporations	30,894.29	...	30,894.29 ^(S)	16,062.98	...	...
4. Autonomous Bodies						
(i) Universities	1,685.14	...	1,685.14	1,896.74	...	...
(ii) Development Authorities	872.72	...	872.72	6.44	...	...
(iii) Co-operative Institutions	581.46	56.12	637.58	1,706.50	...	...
(iv) Others	1,157.47	36.32	1,193.79	3,151.58	...	...
5. Non-Government Organisations	1,018.29	...	1,018.29	710.33	...	...
6. Individuals						
(i) DBT Grants-in-Aid	10,124.74	...	10,124.74	...	...	...
(ii) Obsequies Charges/ Ex-gratia Payments	77.05	0.03	77.08 ^(#)	...	...	...
7. Others	7,948.26	6,728.79	14,677.05	23,124.62	1.47	158.38

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

(i) Grants-in-aid given in cash

Name/Category of the Grantee		Grants Released			Grants for Creation of Capital Assets	
		2023-24		2022-23	2023-24	2022-23
		State Fund Expenditure	Central Assistance including CSS and CS			
						(₹ in Crore)
	TOTAL	73,818.91	17,429.44	91,248.35^(*)	80,289.57	632.83
						1,170.97

Note 1: The expenditure classified under the dedicated object head “310 Grants-in-aid, 060 GIA Salaries, 900 DBT Grants-in-Aid” across all Major Heads and totals of Minor Heads 190, 191, 192, 193, 196, 197 and 198 (except Major Head 2701) are taken into consideration for compilation of Grants-in-Aid

Note 2: The State Government is yet to fully comply with Indian Government Accounting Standard-2, notified vide Gazette notification of Ministry of Finance (Department of Economic Affairs) Dated: 19 May 2011.

(\$) Includes DBT Grants-in-Aid amounting ₹22,784.77 crore disbursed through Corporations.

(#) The total figure booked under Obsequies Charges/Ex-gratia Payments is shown as separate line item and are not included in the figures of other categories of Grantees.

(*) Differs from absolute figure by ₹(+)0.04 crore due to rounding.

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

(ii) Grants-in-aid given in kind ^(*)

Name/Category of the Grantee	Total Value	
	2023-24	2022-23
	(₹ in Crore)	
1. Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
(iv) Others		
2. Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/ Municipal Councils		
(iii) Others		
3. Public Sector Undertakings		
(i) Government Companies		
(ii) Statutory Corporations		
4. Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Co-operative Institutions		
(iv) Others		
5. Non-Government Organisations		
6. Individuals		
(i) DBT Grants-in-Aid		
(ii) Obsequies Charges/ Ex-gratia Payments		
7. Others		
TOTAL		

(*) No Grants-in-aid kind has been extended by the State Government during the year 2023-24.

11 . STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			Actuals		
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	29,676.76	1,82,772.80	2,12,449.56	25,696.29	1,75,559.24	2,01,255.53
Expenditure Heads (Capital Account)	81.69	23,248.79	23,330.48	38.04	7,206.09	7,244.13
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund	1,34,478.51	730.53	1,35,209.03	1,33,609.23	1,772.63	1,35,381.86
Tota	1,64,236.96^(#)	2,06,752.12	3,70,989.07	1,59,343.56	1,84,537.96	3,43,881.52
(a) The Figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	1,33,097.39	..	1,33,097.39	1,32,034.43	..	1,32,034.43
Loans and Advances from the Central Government	1,381.11	..	1,381.11	1,574.80	..	1,574.80
F. Loans and Advances						
Loans for General Services	..	..	..	..	1,412.62	1,412.62
Loans for Social Services	..	243.57	243.57	..	..	..
Loans for Economic Services	..	477.90	477.90	..	344.49	344.49
Loans to Government Servants	..	9.06	9.06	..	15.52	15.52
Loans for Miscellaneous Purposes	..	..	..	..	..	..
G. Inter-State Settlement						
Inter-State Settlement	..	..	..	..	..	..
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	..	..	..	..	..	..

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2022-23 and 2023-24 was as under:-

Percentage of total expenditure		
Year	Charged	Voted
2023-24	44.27	55.73
2022-23	46.34	53.66

(#) Differs from absolute figure by ₹(+)0.01 crore due to rounding.

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

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

Heads	On 01 April 2023	Amount Allocated to Andhra Pradesh	During the year 2023-2024	On 31 March 2024
(₹ in Crore)				
Capital and other Expenditure				
Capital Expenditure-				
Public Works	510.77 1,021.67	...	166.39	677.16 1,021.67
Other General Services	12,978.69 1,851.34	...	525.66	13,504.35 1,851.34
Education, Sports, Art and Culture	8,595.90 1,311.07	...	4,811.19	13,407.09 1,311.07
Health and Family Welfare	3,630.48 1,278.53	...	1,385.13	5,015.61 1,278.53
Water Supply, Sanitation, Housing and Urban Development	7,904.96 3,490.40	...	5,544.78	13,449.74 3,490.40
Information and Broadcasting	3.72 6.50	...	0.03	3.75 6.50
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	3,081.30 3,555.62	...	311.17	3,392.47 3,555.62
Social Welfare and Nutrition	438.40 311.85	...	108.35	546.75 311.85
Other Social Services	2,607.79 483.23	...	68.07	2,675.86 483.23
Agriculture and Allied Activities	1,730.30 773.00	...	280.15	2,010.45 773.00
Rural Development	6,217.96 1,852.77	...	784.20	7,002.16 1,852.77
Irrigation and Flood Control	62,384.49 1,05,003.20	...	6,096.87	68,481.36 1,05,003.20

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

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

Heads	On 01 April 2023	Amount Allocated to Andhra Pradesh	During the year 2023-2024	On 31 March 2024
(₹ in Crore)				
Energy	108.98 5,328.53	...	0.84	109.82 5,328.53
Industry and Minerals	1,673.86 2,071.13	...	72.84	1,746.70 2,071.13
Transport	9,682.43 18,311.70	...	940.84	10,623.27 18,311.70
General Economic Services	2,586.50 4,699.15	...	2,233.97	4,820.47 4,699.15
Total - Capital expenditure ^(*)	1,24,136.53 1,51,349.69	...	23,330.48	1,47,467.01 1,51,349.69
Loans and Advances				
Miscellaneous General Services	1,448.41 0.65	...	...	1,448.41 0.65
Education, Sports, Art and Culture	...	...	...	...
Health and Family Welfare	37.88 562.16	...	...	37.88 562.16
Water Supply, Sanitation, Housing and Urban Development	1,738.64 20,372.50	...	243.57	1,982.21 20,372.50
Information and Broadcasting	...	...	...	...
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	(-)1.60 1,056.90	...	...	(-)1.60 1,056.90
Social Welfare and Nutrition	...	...	...	...
	70.47			70.47

^(*) Progressive and Un-apportioned OB Differs from absolute figure by ₹(-)0.02 and ₹(+)0.02 crore due to rounding.

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

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

Heads	On 01 April 2023	Amount Allocated to Andhra Pradesh	During the year 2023-2024	On 31 March 2024
	(₹ in Crore)			
Agriculture and Allied Activities	138.33 821.00	...	35.22	173.55 821.00
Irrigation and Flood Control	... 163.35	...	15.00	15.00 163.35
Energy	1,421.19 2,030.34	...	...	2,030.34
Industry and Minerals	543.17 862.54	...	299.81	842.98 862.54
Transport	1,782.03 1,454.91	...	121.15	1,903.18 1,454.91
General Economic Services	46.78 22.44	...	...	46.78 22.44
Loans to Government Servants etc.	(-)28.55 400.07	...	(-)8.20	(-)36.75 400.07
Miscellaneous Loans	... 9.49	...	...	... 9.49
Total- Loans and Advances	7,126.28 28,099.69	...	706.55	7,832.83 28,099.69
Transfer Contingency Fund	......	...	...	......
Total - Capital and Other Expenditure	1,31,262.81 1,79,449.38	...	24,037.03	1,55,299.84 1,79,449.38
i) Contribution from Contingency Fund	......	...	...	......
ii) Contribution from Miscellaneous Capital Receipts	(-)1.18 8,455.98	...	...	(-)1.18 8,455.98

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

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

Heads	On 01 April 2023	Amount Allocated to Andhra Pradesh	During the year 2023-2024	On 31 March 2024
	(₹ in Crore)			
iii) Contribution from development funds, reserve funds etc.	...	...	...	...

Net - Capital and other Expenditure	1,31,263.99	...	24,037.03	1,55,301.02
	1,70,993.40			1,70,993.40
PRINCIPAL SOURCES OF FUNDS				
Debt-				
Internal Debt of the State Government	3,37,624.74	...	55,533.28	3,93,158.02
	(-)95.17			(-)95.17
Loans and Advances from the Central Government	24,494.23	...	3,630.04	28,124.27
	14.08			14.08
Small Savings, Provident Funds etc.	28,277.47	...	1,514.21	29,791.68

Total: Debt	3,90,396.44	...	60,677.53	4,51,073.97
	(-)81.09			(-)81.09
Other Receipts				
Contingency Fund	49.93	...	0.07	50.00

Reserve Funds	17,852.20	...	1,746.88	19,599.08

Net Balance under Deposits	28,259.76	...	693.00	28,952.76
	4,503.67			4,503.67
Civil Advances	(-)0.89	...	(-)0.27	(-)1.16
	(-)29.63			(-)29.63
Suspense less Cash Balance Investment Account	373.78	...	484.60	858.38
	(-)238.00			(-)238.00

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

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

Heads	On 01 April 2023	Amount Allocated to Andhra Pradesh	During the year 2023-2024	On 31 March 2024
				(₹ in Crore)
Remittances	(-)332.40 (-)310.23	...	13.06	(-)319.34 (-)310.23
Total - Other Receipts	46,202.38 3,925.81		2,937.33	49,139.72 3,925.81
Total - Debt and Other Receipts	4,36,598.82 3,844.72	...	63,614.87	5,00,213.69 3,844.72
Deduct -				
i) Cash Balance	(-)19.13 ...	...	(-)13.73	(-)32.86 ...
ii) Investments	11,405.26 ...	...	908.81	12,314.07 ...
Total -	4,25,212.69 3,844.72	...	62,719.78	4,87,932.47 3,844.72
Deduct: Revenue Deficit/Add: Revenue Surplus			(-)38,682.66	
Add: Amount closed to Government Account			(-)0.08	
Deduct: Inter State Settlement			...	
Net-Provision of funds ^(S)			24,037.05	
Progressive Net Capital and Other Expenditure			3,26,294.42	
Progressive Principal Sources of funds			4,91,777.20	

^(S) Differs from Net -Capital and other Expenditure by ₹(+) 0.02 crore due to rounding

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

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

Heads	On 01 April 2023	Amount Allocated to Andhra Pradesh	During the year 2023-2024	On 31 March 2024
				(₹ in Crore)
Difference			(-)1,65,482.78 ^(&) ^(@)	
The difference of -165482.78 crore is explained below:				
Cumulative Revenue Deficit to the end of 31 March 2024			(-)2,21,121.44	
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2024			(-)1,11,225.54	
Cumulative Inter State Settlement to end of 31 March 2023			(-)231.84	
Net Difference of Application of funds and Sources of Funds(Un apportioned to the end of 31 March 2024)			1,67,148.66	
Amount Closed to Government Accounts			(-)49.69	
Proforma correction to Cash Balance in the year 2022-23			(-)2.90	
Total			(-)1,65,482.75	

(&) This amount differs with Statement No.1 on account of (i) Contribution from "Miscellaneous Capital Receipts"-₹(-)84,55.98 crore and Capital Receipt of ₹1.18 crore during the year 2021-22.

(@) A variation of ₹0.03 crore observed between Difference and Breakdown amounts 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 2024
(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>
		Consolidated Fund	
4,55,844.64	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	4,21,282.28
			(-)81.09
7,832.84	F	Loans and Advances	...
28,099.69			
		Contingency Fund	
		Contingency Fund	50.00
		Public Account	
	I	Small Savings Provident Funds etc	29,791.68
	J	Reserve Funds	
...		(i) Reserve Funds Bearing Interest	5,289.99
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	14,309.09
12,314.07		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 2024
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

Debit balance	Sector of the General Account	Name of Account	Credit balance
			<i>(₹ in Crore)</i>
	K	Deposits and Advances	
...		(i) Deposits Bearing Interest	837.93
			201.93
...		(ii) Deposits not Bearing Interest	28,114.82
			4,301.75
1.16		(iii) Advances	...
29.63			
	L	Suspense and Miscellaneous	
...		Investments	...
...			
...		Other Items (Net)	858.37
238.00			...
319.33	M	Remittances	...
310.24			
...	N	Cash Balance	32.85
5,04,989.59		TOTAL	5,04,989.59

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 2024 has been arrived at as under:-

Dr.		Details	Cr.
			(₹ in Crore)
3,93,831.42*	A.	Amount at the Debit of Government Account on 01 April 2023	...
...	B.	Receipt Heads (Revenue Account)	1,73,766.90
...	C.	Receipt Heads (Capital Account)	...
2,12,449.56	D.	Expenditure Heads (Revenue Account)	...
23,330.48	E.	Expenditure Heads (Capital Account)	...
0.08	F.	Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	G.	Inter State Settlement	...
	H.	Amount at the debit of Government Account on 31 March 2024	4,55,844.64
6,29,611.54		TOTAL	6,29,611.54

* OB differs from previous year CB due to system rounding .

NOTES TO FINANCE ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Andhra Pradesh. The accounts of receipts and disbursement of the Government of Andhra Pradesh have been compiled based on the compiled accounts rendered by 26 Treasuries, 19 Public Works Divisions and 03 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts were excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of India, 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, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both the budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The

accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represents actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on a gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on a net basis, net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, e.g., treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at the Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure.

Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with IGAS 2 – Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

Loan and Advances: In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 is as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed. No Prior Period Adjustments have been carried out during 2023-24.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st of March of a year as recorded in the Account of the State Government-with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘Guarantees given by the Governments’, Sector wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, the State Government neither disclosed the committed liabilities as required under FRBM Act nor has furnished information regarding its future commitments for placing under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These includes transfer of two per cent of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers’ Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager, transfer of Road Development Cess to escrow account of Andhra Pradesh Road Development Corporation etc.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the Office of Accountant General (A&E), should not be opened for any changes, as this would mis-

represent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Andhra Pradesh, there is no provision for freezing monthly accounts in the Comprehensive Financial Management System (CFMS) after closure of monthly accounts and sending them to the Office of Accountant General (A&E).

(ii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023-2024, the State Government of Andhra Pradesh opened 13 new Sub Heads (09 under the Revenue Section, 04 under Capital section) in the budget, without seeking advice or informing the AG Office. The State Government provided budget provisions under these heads and incurred expenditure of ₹847.15 crore under the Revenue Section and ₹469.70 crore under the Capital Section in these heads during 2023-2024.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹31,130.13 crore compared to ₹27,981.20 crore in 2022-23, registering an increase of ₹3,148.93 crore (11.25 *per cent*). This includes Advance Apportionment of IGST amounted to ₹ (-) 371.70 crore. In addition, the State received ₹13,872.60 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹45,002.73 crore.

Further, the State Government did not receive any compensation towards back-to-back loans during 2023-24 (total loan of ₹5,583.19 crore as on 31 March 2024) from the Central Government in lieu of GST compensation which would not be counted under the norms prescribed by the Finance Commission with regards to borrowing ceiling of the State.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2023-24 Government of Andhra Pradesh incorrectly budgeted and/or booked expenditure of ₹54.33 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on

the Revenue/Capital—expenditure of the State is given under para 8. The Revenue expenditure is understated by ₹54.33 crore.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

All Controlling Officers are required (as per Article 9 of the Andhra Pradesh Financial Code Volume I and Chapter 16.7 of the Andhra Pradesh Budget Manual) to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Andhra Pradesh. During the year 2023-24 revenue receipts amounting to ₹1,73,762.91 crore (99.99 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,11,973.15 crore (99.78 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹22,891.44 crore (98.12 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹725.87 crore (99.36 *per cent* of total loans and advances given by the State Government) were reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹1,57,611.51 crore (99.90 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,00,486.52 crore (99.62 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹7,244.13 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹1,646.43 crore (92.88 *per cent* of total loans and advances given by the State Government) were reconciled.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-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 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹3,382.15 crore under 41 Major Heads of accounts, constituting 1.43 *per cent* of the total Revenue and Capital expenditure (₹2,35,780.04 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2022-23, ₹24,738.17 crore under 43 Major Heads of accounts, constituting 11.86 *per cent* of the total Revenue and Capital expenditure (₹2,08,499.66 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹1,169.26 crore under 41 Major Heads of Account, constituting 0.67 *per cent* of the total Revenue Receipts (₹1,73,766.90 crore) was classified under 800-Other Receipts in the accounts.

During the previous year 2022-23, ₹2,269.40 crore under 43 Major Heads of Account, constituting 1.44 *per cent* of the total Revenue Receipts (₹1,57,768.04 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2023-24, an amount of ₹69,626.24 crore was transferred to the PD Accounts from Consolidated Fund of the State. ₹ 16,320.54 crore was received in PD Accounts through challans and ₹3,503.11 crore received through other adjustments. An amount of ₹18,583.07 crore was credited to Consolidated Fund due to lapsing of PD accounts making a total receipt of ₹ 70,866.82 crore in PD accounts. This includes ₹6,640.36 crore transferred in March 2024. No amount was transferred to the PD Accounts from Consolidated Fund of the State on the last working day of March 2024.

As per Rule 271 of AP Financial Code Volume-I and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred at the close of the financial or after the stipulated period of closure.

In terms of Note 4 below instruction 22 under TR 16 of the Andhra Pradesh Treasury Rules, the Administrator of Personal Deposit Account shall reconcile the balances with the Bank every month and with the Treasury at the end of every quarter immediately within 15 days thereafter and record certificate to that effect in the Treasury Passbook. Post implementation of CFMS, PD Administrators/PD Accounts was migrated into CFMS. In terms of the G.O.Ms. No.99 of Finance (Cash & Debt Management) Department, dated 14 August 2019, to ensure accountability, it is mandated that the PD Administrators shall electronically certify the balances on a quarterly basis, failing which the PD account will be kept in suspended mode preventing any further transactions until such certificate is completed. The status of reconciliation of PD Accounts as required under the above rules is awaited from the State Government.

Details of the PD accounts as on 31 March 2024 are given below:

(₹ in crore)

Opening Balance as on 01 April 2023		Addition during the year 2023-24		Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
Number of Administrators /Accounts	Amount	Number of Administrators/ Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrators /Accounts	Amount
3,930	11,224.88*	1044	70,866.81	454	70,599.94	4,520	11,491.75*

*includes ₹66.48 crore of un-apportioned amount.

Information regarding PD Accounts closed during the year and in-operative PD Accounts is not received from the State Government. However, if no transactions were made in a deposit account for more than three years, they are to be considered as inoperative. Based on the accounts and records, five inoperative PD accounts amounting to ₹249.23 crore were noticed.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

(vi) Unadjusted Abstract Contingent (AC) Bills:

As per SR 18 below TR 16 read with State Governments Orders¹ (April 2002), financial rules envisage that no moneys should be drawn from Government Treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills, in terms of the Financial Rules (Art 99 of AP Financial Code) for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules² and Government orders³ stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent (DC) bill with supporting vouchers within three months. In any case, a third AC bill shall not be admitted till the first AC bill is settled.

Out of 509 AC bills amounting to ₹272.95 crore drawn during the year 2023-24, 402 AC bills amounting to ₹43.11 crore (15.79 *per cent*) were drawn in March 2024. DCC Bills in respect of a total of 149 AC bills amounting to ₹333.57 crore due for adjustment as on 31st March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:

¹ G.O.Ms. No.507, Finance (TFR) Department dated 10 April 2002.

² SR 18 below TR 16 of AP Treasury code Volume I

³ G.O.Ms. No.391, Finance (TFR) Dept, dated 22 March 2002 and G.O.Ms. No.507, Finance (TFR) Dept, dated 10 April 2002.

Year	Number of unadjusted AC Bills / e-Advance / Temporary Advance	Amount (₹ in crore)
Up to 2022-23	77	149.76
2023-24	72	183.81
Total	149	333.57
2023-2024	Number of AC bills adjusted before due date of adjustment – 145	7.58

Out of 509 AC Bills drawn during 2023-24, three AC bills amounting to ₹6.1 crore were drawn under Capital Account.

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Article 211-A of the Andhra Pradesh State Financial Code Volume I, Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within a year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

The status of outstanding UCs to the end of March 2024 could not be ascertained due to non-receipt of the relevant State Government Orders/ Sanctions for which UCs are to be watched by Accountant General. The issue has been taken up with the State Government.

This has reference to Statement 10 and Appendix III of the Finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due*	Interest paid**	Interest short paid
Defined Contribution Pension Scheme for Government Employees	511.34	In the absence of the rate of interest notified by the Government, interest payable to General Provident Fund is taken as 7.1 per cent (Calculated based on monthly balances).	90.41	NIL	90.41
State Compensatory Afforestation Fundt	1,552.37	As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35% for 2023-24.	52.00	NIL	52.00
State Disaster Response Fund	OB as on 01.04.2023 2,569.85; OB as on 01.10.2023 3,227.99	The half yearly interest is calculated at the rate applicable to Overdrafts under Overdraft Regulation Guidelines of RBI which is 8.5% in 2023-24	246.41	NIL	246.41
State Disaster Mitigation Fund	297.82 (same OB for both half yearly periods)	Same as for SDRF	25.31	NIL	25.31
Zilla Parishad Provident Fund	5,445.78	In the absence of the rate of interest notified by the Government, interest payable to General Provident Fund is taken as 7.1 per cent (Calculated based on monthly balances).	400.98	NIL	400.98
Total			815.11	NIL	815.11

Non-payment of the interest amounting to ₹815.11 crore has led to understatement of Revenue Expenditure by ₹815.11 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government:

The Andhra Pradesh Fiscal and Budget Management Act, 2005 read with its amended version vide Gazette Notification dated 24 December 2021 has laid down limits within which, State Government may give Guarantees on the security of Consolidated Fund of the State. Under the Act, the State Government shall limit the amount of annual incremental risk weighted guarantees to 180 per cent of the Total Revenue Receipt (TRR) in the year preceding the current year. As per Vol V/2 of the Budget Documents, amount guaranteed by the State Government is ₹38,519.76 crore during the year and the outstanding guarantees was ₹1,54,797.11 crore as on 31 December 2023. Due to non-availability of annual incremental risk weighted guarantees figures, limits prescribed as per AP FRBM Act could not be verified.

As per the State Government Orders¹ (September 2003), the Government shall charge a minimum of 0.5 per cent per annum or 2 per cent consolidated over the guaranteed amount.

¹ Para No.3 (a)(ii) of GO.Ms.No.446, Finance (DMC) department dated 29 September 2003

During 2023-24, the State Government received ₹10.00 crore towards guarantee commission, which constituted 0.03 *per cent* of the amount of guarantee given in the year from 1 January 2023 to 31 December 2023 (₹38,519.76 crore).

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards Ecology and Environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Andhra Pradesh incurred ₹548.69 crore against the budget allocation of ₹549.76 crore under Major Heads 2401 (Crop Husbandry), 2402 (Soil and Water Conservation), 2406 (Forestry and Wildlife), 3435 (Ecology and Environment), 4401 (Capital Outlay on Crop Husbandry), 4402 (Capital Outlay on Soil and Water Conservation) and 4406 (Capital Outlay on Forestry and Wildlife). During the previous year 2022-23, the Government of Andhra Pradesh incurred ₹3.90 crore against the budget allocation of ₹3.90 crore under Major Heads 3435 (Ecology and Environment).

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Expenditure relating to unforeseen/extraordinary events / disaster:

During the year 2023-24, the Government of Andhra Pradesh incurred ₹438.15 crore (₹453.75 crore in previous year) on relief measures relating to unforeseen / extraordinary events under Major Head 2245.

The Government received ₹987.20 crore from the Central Government for this purpose, being grants in aid/central assistance, *etc.*, which have been accounted for under Major Head 1601.

This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.

(xii) Writing off of Central Loans:

On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in 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 ₹20.56 crore to end of 31 March 2024.

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

In respect of old loans amounting to ₹7,126.29 crore involving 5 Departments (6 Loanee entities) as on 31st March 2024, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 2014 which is the year of formation of the successor State of Andhra Pradesh. Apportionment of institutional loans with the State of Telangana amounting to ₹28,099.68 crore is pending.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹7,469.53 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal /Accountant General) to the loan sanctioning departments for verification and acceptance. Only 3 out of the 111 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Confirmation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, 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 statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol-II.

(xv) Expenditure on Centrally Sponsored Schemes (CSSs) and Central Sector Schemes (CSs):

During the year, the total expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2024, is ₹24,530.07 crore (Revenue Expenditure ₹19,719.09

crore and Capital Expenditure ₹4,810.98 crore), which includes expenditure out of Central Assistance (₹15,755.90 crore) and State share (₹8,774.17 crore) for Centrally Sponsored Schemes and Central Sector Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹12,101.22 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2023-24. The direct transfer of fund to the implementing agencies has decreased by 27.83 *per cent* as compared to 2022-23 (from ₹16,767.28 crore in 2022-23 to ₹12,101.22 crore in 2023-24).

Details are in Appendix-VI of the Finance Accounts.

(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government of Andhra Pradesh had not disclosed the quantum or source of proposed off-budget borrowings (OBBs) in its budget. The State Government informed the Ministry of Finance, Government of India of the off-budget liabilities of ₹89.58 crore during 2023-24 and to the tune of ₹32,903.84 crore to the end of 31 March 2024.

In the year 2023-24, as per vouchers scrutiny, the State Government of Andhra Pradesh budgeted and expended an amount of ₹10,037.31 crore towards Assistance / Grants on account of Off Budget borrowings. The State Government has been asked to confirm the same.

In addition to the Off-Budget borrowing, implicit subsidies to the power utility of ₹14,014.63 crore on account of non-recovery of cost was also provided in the year 2023-24.

(xviii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each

CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 *per cent* per annum has to be paid by the State Government with effect from 1 April 2023. Accordingly, Interest on Delay in Transfer of Central Share amounts to ₹283.96 crore as per SNA 15 report and the State Government did not transfer this interest to the Central Government.

As per the SNA 01 report from the SNA, the State Government received ₹12,868.59 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹14,665.42 crore and-State share of ₹8,020.33 crore to the SNAs. Total amount of ₹22,685.75 crore was transferred to the SNAs through GIA bills only. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

As per the SNA 01 report, ₹2,844.60 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

(xix) Funds transferred to DDO Bank Account:

As per Article 94 AP Financial Code of the Government of Andhra Pradesh: no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. As per information received from 02 Treasuries¹, as on 31st March 2024 an amount of ₹39.93 crore was still lying unspent in the Bank Accounts of 426 DDOs.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Andhra Pradesh Contingency Fund Act, 1957, the State Government made the Andhra Pradesh Contingency Fund Rules, 1961 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Andhra Pradesh. The Contingency Fund of the State of Andhra Pradesh has a corpus of ₹50.00 crore. Un-recouped amount of ₹0.07 crore during 2022-23 was recouped during 2023-24. At the end of 31 March 2024, no amount remained un-recouped.

¹ As received from PAO and DTA, Amaravati, Andhra Pradesh

As on 31st March 2024, the Contingency Fund has balance of ₹50.00 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 1 September 2004 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 per cent of his / her monthly pay and the State Government has to make a contribution at the rate of 10 per cent. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2023-24, total contribution to the NPS was ₹3,519.93 crore (Employees' contribution ₹1,746.71 crore (Regular Employees: ₹1,738.35 crore + Foreign Service Employees: ₹8.36 crore) and Government's contribution was of ₹ 1773.22 crore (Regular Employees: ₹1,764.85 crore¹ + Foreign Service Employees: ₹8.37 crore).

The Government transferred ₹3,503.20 crore (Employee share ₹1,738.35 crore, Govt.'s share ₹1,764.85 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. An amount of ₹16.73 crore pertaining to the Foreign Service Contributions (both Employer and Employee) is directly deposited in the Public Account. Thus, total receipt under 8342-117 is ₹3,519.93² crore. The Government's contribution to the NPS during 2023-24 was more by ₹26.50 crore (₹1,764.85 crore - ₹1,738.35 crore) which was to cover the shortfall of previous years. This resulted in overstatement of Revenue Expenditure to that extent.

An amount of ₹3,125.64³ crore was transferred to NSDL during 2023-24 and an amount of ₹395.07 crore was short transferred to the NSDL. The cash balance of the Government was

¹The Government contribution for regular employees ₹1,764.85 crore differs from (more than) statement 15 figure by ₹1.55 crore due to accounting of Six Challans and an Alteration Memorandum.

²This amount differs from the Statement 21 by ₹0.79 crore due to Internal Transfers (Transfer of NPS operations from Treasuries to Directorate of Treasuries and Accounts, Andhra Pradesh).

³ This amount differs from the Statement 21 by ₹223.73 crore due to Transfer of unreconciled amounts to 0071 (₹218.90 crore); Service Charge to NSDL (₹3.72 crore); Internal Transfers (Transfer of NPS operations from Treasuries to Directorate of Treasuries and Accounts, Andhra Pradesh) (₹0.79 crore); Reversal of Double Drawl of NPS Government Contribution by STO, Mangalagiri during 2019-20 (₹0.32 crore).

overstated by this amount. There was a balance of ₹682.70 crore and an un-apportioned amount of ₹365.43 crore as on 31 March 2024.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹987.20 crore as Central Government's share. The State Government's share during the year is ₹329.08 crore. The State Government transferred ₹1,316.28 crore (Central share ₹987.20 crore, State share ₹329.08 crore) to the Fund under Major Head 8121-122 SDRF.

During the year 2023-24, the State Government has not received any amount from the Central Government towards NDRF.

An amount of ₹428.07 crore was set off in the Major Head 2245 as expenditure met from the Funds and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹3,458.06 crore in the Fund which was not invested.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.355 dated 16 July 2021 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government did not receive any amount as Central Government's share. The State Government did not contribute any amount to the Fund.

An amount of ₹0.16 crore was set off in the Major Head 2245 as expenditure met from the Funds and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹297.66 crore in the Fund.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF)

under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2023-24, the State Government has not received any amount from the user agencies.

The Government has received ₹88.16 crore (no amount *in previous year*) from National Compensatory Afforestation Fund Management and Planning Authority. The Government incurred an expenditure of ₹145.11 crore from the fund and no amount was invested during the year.

The balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹1,495.42 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Andhra Pradesh set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (Internal debt + Public Account) at the end of the previous year (₹4,05,017.41 crore as on 31 March 2023) to the Consolidated Sinking Fund. During the year 2023-24, Government contributed ₹828.80 crore being the net interest on re-investment against the desirable contribution of ₹2,025.09 crore. Thus, in the year 2023-24, there was a short contribution of ₹1,196.29 crore. The total accumulation of the Fund was ₹11,268.33 crore as on 31st March 2024 (₹10,439.53 crore as on 31 March 2023) of which an amount of ₹ 11,211.71 crore was invested.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of one per cent and thereafter at the rate of 0.5 per cent of outstanding guarantees at the end of the previous year to achieve a minimum level of three per cent in next five years. The Fund shall be gradually increased to a desirable level of five per cent. During the year 2023-24, no amount has been contributed by the State Government. The total accumulation of the Fund was ₹1,097.11 crore as on 31 March 2024 (₹1,017.10 crore as on 31 March 2023) which was entirely invested.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2023-24, the State Government received grants of ₹485.48 crore towards CRIF. The State Government transferred total amount received i.e ₹485.48 crore to the Fund in the Public Account as on 31 March 2024.

(iv) Suspense and Remittance Balances:

During the year 2023-24, expenditure for an amount of ₹108.49 crore and receipts for ₹0.22 crore have been placed under suspense by the Office of the Principal Accountant General/Accountant General (A&E), for want of supporting documents like vouchers/challans/sanction letters etc. The total expenditure/receipt of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹786.39 crore (credit) and ₹516.06 crore (debit) under MH 8658 and MH 8782 Heads respectively as on 31 March 2024 (₹283.06 crore (debit) and ₹516.01 crore (debit) respectively as on 31 March 2023).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2023 was ₹163.66 crore (Debit) (net of un-apportioned debit balance of ₹168.07 crore and credit balance of ₹4.41 crore). After the implementation of CFMS, the process of issuing cheques by the State Government has been

dispensed with. Hence, during 2023-24, no cheques were issued. There was closing balance of ₹163.66 crore (Debit) under MH 8670 as on 31 March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Andhra Pradesh till 31 March 2024. In the case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2023-2024, an amount of ₹2.53 crore (Credit) was accounted for as suspense due to e-Kuber failed transactions which has the effect of overstatement of Cash Balance.

(vi) Building and other Construction Workers Welfare Cess

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2023-24, the Government collected ₹132.75 crore (2022-23: ₹73.77 crore) as Labour Cess under Major Head 8443 and transferred/expended ₹2.25 crore (2022-23: ₹1.35 crore) to the Building and Other Construction Workers Welfare Board. Thus, there was an un-transferred amount of ₹682.66 crore from the Major head 8443 as on 31 March 2024 (₹552.15 crore as on 31 March 2023).

Since this is pass through transaction, the cash balance of the Government was overstated by this amount.

(vii) Other Cesses levied by the State:

Government of Andhra Pradesh had amended¹ (December 2020) AP Value Added Tax (APVAT) Act, 2005 inserting a new section 4(B) (1). As per the amended Act, a Cess namely "Road Development Cess" @ Re.1/- (one rupee only) per liter on Petrol and High Speed Diesel shall be levied and collected from every dealer at the point of first sale in the State.

The proceeds of the Road Development Cess shall be first credited to the Consolidated Fund of the State (HOA: 0040-00-102-00-10-001(Petrol) and 0040-00-102-00-10-002 (High Speed Diesel)) and shall be transferred to the Andhra Pradesh Road Development Corporation (APRDC) Escrow account² by debiting the expenditure under the HOA 3054-04-105-00-35-310-312.

¹ Vide Act No.40 of 2020 dated 29 December 2020 and the provisions of the Act deemed to be come into force from 18 September 2020.

² Vide G.O.Rt No. 14 dated 24 January 2022, 100 *per cent* of the revenues collected under 'Road Development Cess' shall be transferred to Andhra Pradesh Road Development Corporation (APRDC) Escrow account instead of PD Account

During the year 2023-24, the Government collected ₹618.02 crore (2022-23: ₹608.60 crore) towards Road Development Cess. Out of the total collection of ₹618.02 crore (2022-23: ₹608.60 crore), ₹4.22 crore (2022-23: ₹27.59 crore) was not transferred to the Andhra Pradesh Road Development Corporation (APRDC) Escrow account by the State Government. The short transfer of cess of ₹4.22 crore has resulted in understatement of Revenue expenditure to that extent.

(viii) Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) – MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two per cent of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

Rule 7(1) of the NMET (Amendment) Rules, 2018 states, that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. Further, Rule 7(2) states, that the State Government shall transfer the amount so collected in the Public Account of the State under sub-rule 1) to the Consolidated Fund of India.

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449 – 123 – NMET Deposits. The receipts collected by the State Government under Major Head 8449 – 123 – NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The

NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2023-24, the State Government received an amount of ₹10.85 crore being 2 per cent of royalty as NMET contribution directly under Public Account 8449-00-123 from mining holders. The State Government transferred ₹10.20 crore to the National Mineral Exploration Trust.

Out of the amount under Major Head 8449, the Government short transferred ₹0.65 crore to the NMET (to the Centre) which resulted in overstatement of Cash Balance of the State Government.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. In 2023-24, there was no new case of Adverse Balance, and Adverse Balance as on 31.03.2024 appears in 10 minor heads as detailed below:

(₹ in crore)

Head of account	Description	Amount
6003	109-Loans from other Institutions	(-)113.83
6401	119-Horticulture and Vegetable Crops	(-)0.15
6402	203-Land Reclamations and Development	(-)0.62
7610	203-Advances for purchase of other conveyances	(-)0.43
	206-Loans for purchase of Handloom/Khadi	(-)0.02
8009	103-ICS Provident Fund	Cr. (-)1.01
8443	117- Deposits for work done for Public bodies or Private individuals	Cr. (-)255.51
	121-Deposits in Connection with Elections	Cr. (-)5.46
8670	102-Pay & Accounts office Cheques	Dr. 195.63
8674	101-Security Deposit made by the Government	Cr. 0.46

(x) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of Accountant General (A&E) was ₹34.20 crore (Credit) and that reported by the RBI was ₹34.26 crore (Debit). There was a net difference of ₹0.06 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31st March 2023 was ₹20.47 crore (Credit).

The difference was ₹0.06 crore (Debit) as of June 2024.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

The Cash balance of the State Government of Andhra Pradesh as on 31st March 2024, also includes a cash balance of ₹993.74 crore of Central share received up to 1st March 2024 by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transaction, it is not controlled by the State Government, and is required to be transferred along with commensurate State share to State Nodal Agency of each CSS's Account within 30 days.

Due to non-transfer of the amount, the revenue/ capital expenditure was understated by ₹993.74 crore and the cash balance was overstated by the same amount.

6. State Specific Issues:

Dividends from Andhra Pradesh Mineral Development Corporation (APMDC):

During the year 2023-24, the State Government of Andhra Pradesh has received Dividends amounting to ₹1,300 crore from Andhra Pradesh Mineral Development Corporation (herein after referred as 'APMDC'). APMDC has declared Interim Dividend amounting to ₹ 400 crore out of profits of the FY 2022-23 on 29.12.2023. Further, an Interim Dividend based on provisional financial profits was declared for Q1, Q2, Q3 for FY 2023-24 amounting to ₹900 crore and paid into Government Account. Thus, the Government of Andhra Pradesh received ₹1,300 crore as dividend from APMDC during the FY 2023-24. No Dividend was paid to the State Government by APMDC during FY 2022-23.

7. Apportionment of balances on Re-Organization of States:

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

Status of Apportionment of balances under various sectors is given below:

(₹ in crore)

Sector	Total Un-apportioned amount as on 02 June 2014	Amount apportioned	Year of Apportionment	Andhra Pradesh	Telangana	Balance un-apportioned as on 31 March 2024
Capital Account	1,51,349.67	...	...	...	...	1,51,349.67
E-Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
F-Loan& and Advances	28,099.68	...	...	...	...	28,099.68
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 and Advances	17,082.78	12,608.73	2018-19	8,129.84	4,478.89	4,474.05
L- Suspense and Remittances	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 Volume 2 of the Finance Accounts for the year 2023-24.

8. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below

(₹ in crore)

Para No.	Item	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
3 (ii)	Misclassification between revenue and capital		54.33	54.33					
3(viii)	Non-payment of Interests under Reserve Funds and Deposits		815.11						
3(xviii)	Interest on Delay in Transfer of Central Share to Single Nodal Agency (SNA)		283.96						
5(i)	National Pension System (NPS)	26.50							395.07
5(iv)	Suspense		108.49				0.22		
5(v)	Failed payments	2.53*							2.53
5 (vi)	Building and Construction Workers Welfare Cess								682.66
5(vii)	Other Cess/fee/ Surcharge		4.22						4.22
5(viii)	NMET								0.65
5(x)	Non transfer of Central share of CSS to SNA		993.74*						993.74
Total (Net) Impact	Overstatement (O/S)/ Understatement (U/S)	Understatement of Revenue Expenditure: 2230.82		Overstatement of Capital Expenditure: 54.33		Understatement of Revenue Receipts: 0.22		Overstatement of Cash Balance: 2078.87	

*May pertain to Capital Expenditure too but amount is not ascertainable

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