



सत्यमेव जयते

# Finance Accounts (Volume - I) 2017-18



Government of Andhra Pradesh



**GOVERNMENT OF ANDHRA PRADESH**

**FINANCE ACCOUNTS**

**2017-18**

**VOLUME-I**



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(Both volumes contain contents of each other)

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

This Compilation containing the Finance Accounts of the Government of Andhra Pradesh for the year ending 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

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

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

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

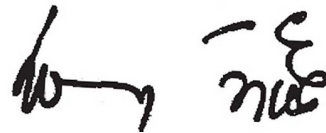
On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Andhra Pradesh for the year 2017-18.



Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Andhra Pradesh being presented separately for the year ended 31 March 2018.

**Emphasis of Matter**

I want to draw attention to the significant issues raised in **Annexure I** to this Audit Certificate which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances. These findings are detailed in the State Finances Audit Report of the Government of Andhra Pradesh for the year 2017-18.



Date: 27 June 2019  
Place: New Delhi

**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**

## Annexure I

### ‘Emphasis of Matter’

1. The composite State of Andhra Pradesh, collected from the State Government employees covered under the National Pension System (NPS) with effect from 01 September 2004 an amount of ₹1,494.68 crore and transferred ₹1,000.20 crore to NSDL leaving a balance of ₹494.48 crore to be transferred to NSDL. For the same period the State Government contributed an amount of ₹2,757.50 crore and transferred ₹2,521.34 crore to NSDL leaving a balance of ₹236.16 crore to be transferred to NSDL. In the absence of relevant data, the completeness of the recovery from the employees, the matching share of the State Government and the total outstanding liability are not amenable for estimation. An amount of ₹730.64 crore, however remains in the fund to be transferred to NSDL as per the provisions of the scheme and is reflected as the un-apportioned balance of the States of Andhra Pradesh and Telangana.

After bifurcation with effect from 02 June 2014, the AP State Government collected from the employees ₹1,989.53 crore and transferred ₹2,039.54 crore as employee contribution, an excess of ₹50.01 crore. During the same period the State Government contributed ₹2,186.86 crore and transferred ₹2,136.55 crore to NSDL leaving a balance of ₹50.31 crore to be transferred to NSDL. So the net amount lying in the fund to be transferred to NSDL was ₹0.30 crore.

As on 31 March 2018 there is, therefore, a total short transfer of ₹730.94 crore (₹730.64 crore plus ₹0.30 crore) to the NSDL. The current liability stands deferred to future year(s). Further, the State Government has created interest liability on the amount not transferred to NSDL, has incorrectly used the funds that belongs to its employees, leading to possible uncertainty in the rate of return to the employees/avoidable financial liability to the Government, and thus failure of the scheme itself.

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

2. The State Government has made short contribution of ₹661.57 crore to the Consolidated Sinking Fund and having collected Rural Development cess of ₹552.41 crore has transferred less to the extent of ₹230.05 crore to AP Rural Development Fund during the financial year 2017-18. The State Government has, therefore, deferred its current year liability to future years which has impact of understating the Fiscal Deficit to that extent. Further, short contribution to Consolidated Sinking Fund is persistent since 2014-15 and there was similar short transfer to AP Rural Development Fund in 2016-17.

*(Paragraph 3(vii) (c) & (f) of Notes to Accounts)*

3. The Departments had drawn 734 Abstract Contingent (AC) bills for an amount of ₹128.41 crore in the financial year 2017-18 and submitted only 234 Detailed Contingent (DC) bills for an amount of ₹18.75 crore. Thus, 500 DC bills amounting to ₹109.66 crore were not submitted before close of the financial year. There is, therefore, no assurance that the amount of ₹109.66 crore had actually been incurred during the year for the purpose for which it was sanctioned/authorised by the Legislature. This is a possible overstatement of expenditure in the year 2017-18. Four hundred sixty nine (469) DC bills amounting to ₹89.92 crore for the years up to 2015-16 and 291 DC bills amounting to ₹26.37 crore

pertaining to the year 2016-17 were yet to be submitted by the Departments. Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance, etc.

*(Paragraph 2(iii) of Notes to Accounts)*

4. Article 271 (iii) (4) of the AP Financial Code provides that Personal Deposit Accounts shall be closed at the end of the financial year by minus debit of the balance to the relevant service head in the Consolidated Fund of the State. In variance to the above, however, Government issued Orders (April 2000) that allowed funds released during a particular financial year to be lapsed by 31 March of the next financial year. This is contrary to the Legislative intent, which is to ensure that funds approved by it for the financial year are spent during the financial year itself. Notwithstanding the same, it was noted that an amount of ₹133.13 crore in 2,707 PD Accounts, which was due to lapse by end of next financial year (31 March 2018) was yet to be lapsed as of March 2018. The large number of PD Accounts (18,569) under 'C' Category with unspent balances of ₹17,578.26 crore entails the risk of misuse of public funds apart from overstating expenditure to that extent. Further, PD Account Administrators had not reconciled their balances with those of Treasury Accounts.

*(Paragraph 2(iv) of Notes to Accounts)*

5. State Government has, persistently since 2014-15, not disclosed mandatory information pertaining to (a) Financial Results of irrigation projects (Appendix-VIII) and (b) Committed Liabilities of the Government (Appendix-XII). Besides, information on list of incomplete capital works (Appendix-IX) was not provided by the State Government for the year 2017-18. Thus, it has not been possible to report on these important aspects of the State Government's finances.



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

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

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

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

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

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Andhra Pradesh for the period 2017-18 was ₹50 crore.

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

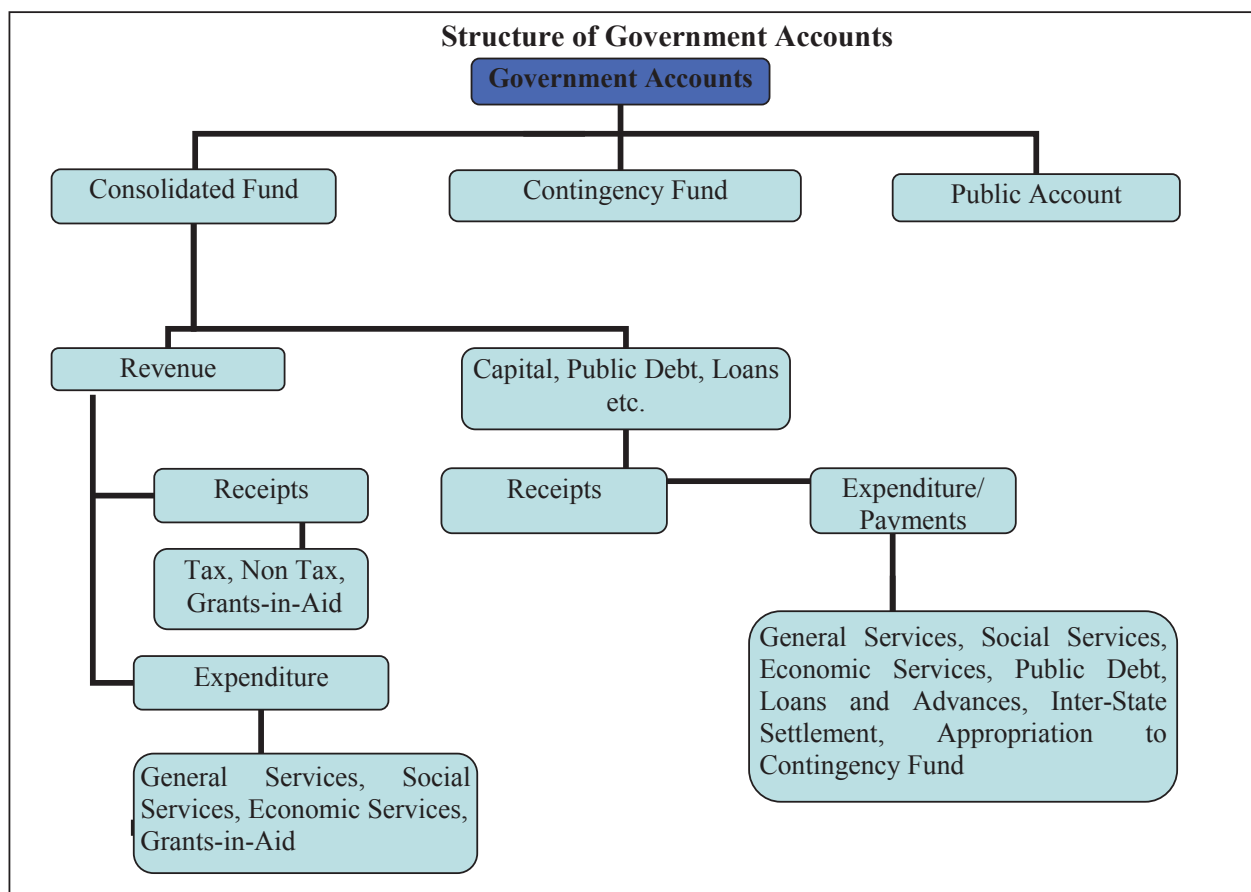
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head, which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2018)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Loans)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

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



### B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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



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

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

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

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

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

**Part I of Volume II**

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

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

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

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

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

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

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

**Part II of Volume II**

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

**C. Ready Reckoner:**

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

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received)	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III
Capital receipts	2, 3	14	
Capital expenditure	1, 2, 4,5,12	16	
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		
Balances in Public Account and investments thereof	1, 2	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V

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

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

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

\* \* \*

## 1. STATEMENT OF FINANCIAL POSITION

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

Assets <sup>1</sup>	Reference (Sl. No.)		As at 31 March 2018	As at 31 March 2017	
	Notes to Accounts	Statement			
<b>(₹ in Crore)</b>					
<b>Cash</b>					
(i)	Cash in Transit and Local Remittances		Annexure to St.No.2	2.90	2.90
				...	...
(ii)	Departmental Balances		21	...	...
				<b>0.90</b>	<b>0.90</b>
(iii)	Permanent Imprest		21	0.18	0.18
				<b>1.44</b>	<b>1.44</b>
(iv)	Cash Balance Investments	Para.2-(v)	21	...	36,97.92
				...	...
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	(-)8,58.36	(-)2,34.48
				...	...
(vi)	Investments from Earmarked Funds <sup>2</sup>		22 & 19	73,75.49	64,72.97
				...	<b>10.17</b>
<b>Capital Expenditure</b>					
(i)	Investments in shares of Companies Corporations etc.	Para.3-(v)	8 & 19	10,67.16	5,69.85
				<b>84,01.21</b>	<b>84,01.21</b>
(ii)	Other Capital Expenditure <sup>3</sup>		16	4,82,59.11	3,52,65.72
				<b>14,29,48.46</b>	<b>14,29,48.46</b>
	<b>Contingency Fund (un-recouped)</b>	Para.3-(x)	21	...	0.12
	<b>Loans and Advances</b>	Para.3-(iv)	7&18	21,02.69	(-)627.50
				<b>2,80,99.68</b>	<b>2,80,99.68</b>
	<b>Advances with departmental officers</b>		21	0.86	0.50
				<b>29.63</b>	<b>29.63</b>
	<b>Suspense and Miscellaneous Balances<sup>4</sup></b>	Para.3-(vii)	21	...	3,54.51
				<b>2,56.21</b>	<b>1,38.60</b>
	<b>Remittance Balances<sup>5</sup></b>		21	...	10,07.80
				<b>3,10.23</b>	<b>3,39.47</b>
	<b>Cumulative excess of Expenditure over Receipts</b>			...	...
				...	...
	<b>Total</b>			23,79,97.79	22,64,80.04

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

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

<sup>3</sup> Investments in shares of companies, corporations, etc., are excluded under capital expenditure to the extent of ₹ 10,67.16 crore which forms part of Capital expenditure and is shown separately under item no.(i) Capital Expenditure

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

(b) The Balance of ₹1,38.60 crore (DR) under L-Suspense and Miscellaneous as on 01 June 2014 has been provisionally apportioned to the extent of ₹1,17.60 crore (CR) (MH-8658-112) between two States. ₹63.77 crore (CR) allocated to Andhra Pradesh and ₹53.83 crore (CR) allocated to Telangana State, leaving un- apportioned balance of ₹2,56.21 crore (DR) shown in **bold** font in Finance Accounts of both the States.

<sup>5</sup> The Balance of ₹3,39.47 crore (DR) under M-Remittances as on 01 June 2014 has been provisionally apportioned to the extent of ₹29.24 crore(DR)(MH-8793-ISS) between two States. ₹26.92 crore(DR) allocated to Andhra Pradesh and ₹2.32 crore (DR) allocated to Telangana State, leaving un-apportioned balance of ₹3,10.23 crore (DR) shown in **bold** font in Finance Accounts of both the States.

## 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 2018	As at 31 March 2017	
	Notes to Accounts	Statement			
<b>(₹ in Crore)</b>					
<b>Borrowings (Public Debt)</b>					
(i)	Internal Debt	Para.3-(ii)	17	15,99,08.48	14,08,78.07
				<b>(-95.17)</b>	<b>(-95.17)</b>
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		17	26.40	29.98
				<b>1.75</b>	<b>1.75</b>
	Loans for State Plan Schemes		17	89,36.93	89,81.27
				...	...
	Loans for Central Plan Schemes		17	...	...
				<b>3.59</b>	<b>3.59</b>
	Loans for Centrally Sponsored Plan Schemes		17	...	...
				...	...
	Other Loans		17	...	...
				<b>8.74</b>	<b>8.74</b>
	<b>Contingency Fund (Corpus)</b>		21	50.00	50.00
<b>Liabilities on Public Account</b>					
(i)	Small Savings- Provident Funds etc. <sup>6</sup>		21	1,35,08.84	94,84.20
				...	<b>40,83.52</b>
(ii)	Deposits		21	2,28,06.65	1,81,97.98
				<b>1,71,12.41</b>	<b>1,71,12.41</b>
(iii)	Reserve Funds <sup>6</sup>	Para.3-(vi)	21	88,62.84	67,32.31
				...	<b>23,78.53</b>
(iv)	Remittance Balance <sup>7</sup>		21	16,21.87	...
(v)	Suspense and Miscellaneous Balances	Para.3-(vii)	21	46.99	...
	<b>Cumulative excess of Receipts over Expenditure<sup>8</sup></b>			51,97.47	1,86,32.86
	<b>Total</b>			23,79,97.79	22,64,80.04

6 The un-apportioned balance under I-Small Savings, Provident Funds(₹40,83.52 crore) and J-Reserve Funds(₹23,68.36) have been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹23,81.51 crore under I-Small Savings, Provident Funds and ₹13,97.36 crore under J-Reserve Funds to Andhra Pradesh and ₹17,02.01 crore under I-Small Savings, Provident Funds and ₹9,71.00 crore under J-Reserve Funds to Telangana.

7 The Balance of ₹3,39.47 crore (DR) under M-Remittances as on 01 June 2014 has been provisionally apportioned to the extent of ₹29.24 crore (DR)(MH-8793-ISS) between two States. ₹26.92 crore (DR) allocated to Andhra Pradesh and ₹2.32 crore (DR) allocated to Telangana State, leaving un-apportioned balance ₹3,10.23 crore (DR) shown in **bold** font in Finance Accounts of both the States

8 The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the cumulative fiscal/revenue deficit for the current year.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
<b>(₹ in Crore)</b>					
<b>Part-I Consolidated Fund</b>					
<b>Section-A : Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>10,50,62.10</b>	<b>9,89,84.49</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>12,12,13.77</b>	<b>11,62,15.21</b>
<b>Tax Revenue</b> <b>(raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>4,94,86.41</b>	<b>4,41,81.39</b>	<b>Salaries<sup>(1)</sup></b> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	<b>2,21,47.07</b>	<b>2,09,46.15</b>
<b>Non-tax Revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>38,13.82</b>	<b>51,92.84</b>	<b>Subsidies<sup>(1)</sup></b> <i>(Ref. Appendix-II)</i>	<b>71,45.70</b>	<b>62,46.06</b>
Interest Receipts <i>(Ref. Statement 3 &amp; 14)</i>	96.09	1,12.55	<b>Grants-in-Aid<sup>(1,2)</sup></b> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	<b>5,30,04.48</b>	<b>5,38,85.27</b>
Others <i>(Ref. Statement 3)</i>	37,17.73	50,80.29	<b>General Services</b> <i>(Ref. Statement 4 &amp; 15)</i>	<b>3,20,11.88</b>	<b>2,61,67.56</b>
<b>Share of Union Taxes/Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>2,90,01.16</b>	<b>2,62,63.88</b>	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	1,41,91.86	1,22,92.36
			Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	1,62,35.87	1,28,72.35
			Others <i>(Ref. Statement 4-B)</i>	15,84.15	10,02.85
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>75,45.10</b>	<b>69,35.55</b>
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>(-)7,26.50</b>	<b>19,41.36</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>2,27,60.71</b>	<b>2,33,46.38</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>86.04</b>	<b>93.26</b>
<b>Revenue Deficit</b>	<b>1,61,51.67</b>	<b>1,72,30.72</b>	<b>Revenue Surplus</b>	...	...

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

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
<b>(₹ in Crore)</b>					
<b>Section-B : Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	...	...	<b>Capital Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 16)</i>	<b>1,34,90.71</b>	<b>1,51,43.77</b>
			Salaries <sup>(3)</sup>	5,18.46	4,95.85
			General Services <i>(Ref. Statement 4-A &amp; 16)</i>	2,83.04	2,95.17
			Social Services <i>(Ref. Statement 4-A &amp; 16)</i>	28,87.12	24,27.83
			Economic Services <i>(Ref. Statement 4-A &amp; 16)</i>	98,02.09	1,19,24.92
<b>Recoveries of Loans &amp; Advances</b> <i>(Ref. Statement 3, 7 &amp; 18)</i>	<b>50.52</b>	<b>20,29.49</b>	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	<b>27,80.71</b>	<b>5,63.82</b>
			General Services <i>(Ref. Statement 4-A, 7&amp;18)</i>	26.00	10.00
			Social Services <i>(Ref. Statement 4-A, 7&amp;18)</i>	19,08.28	2,12.19
			Economic Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	7,84.64	2,77.57
			Others <i>(Ref. Statement 7)</i>	61.79	64.06
<b>Public Debt Receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	<b>7,40,63.46</b>	<b>5,99,22.66</b>	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	<b>5,50,80.98</b>	<b>3,47,76.54</b>
Internal Debt (Market loans etc.) <sup>(*)</sup> <i>(Ref. Statement 3, 6 &amp; 17)</i>	7,31,16.67	5,91,08.41	Internal Debt <sup>(#)</sup> (Market loans etc.) <sup>(*)</sup> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	5,40,86.27	3,40,29.72
Loans from GoI <i>(Ref. Statement 3, 6 &amp; 17)</i>	9,46.79	8,14.25	Loans from GoI <i>(Ref. Statement 4A, 6&amp;17)</i>	9,94.71	7,46.82
<b>Net of Inter-State Settlement</b>	...	...	<b>Net of Inter-State Settlement</b>	<b>8.23</b>	<b>(-)0.65</b>
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>17,91,76.08</b>	<b>16,09,36.64</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>19,25,74.40</b>	<b>16,66,98.69</b>
<b>Deficit in Consolidated Fund</b>	<b>1,33,98.32</b>	<b>57,62.05</b>	<b>Surplus in Consolidated Fund</b>	...	...
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	0.12	0.07	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	0.13

(\*) Includes ₹4,58,60.75 crore and ₹4,56,30.29 crore being the Receipts and Payments respectively pertaining to Ways and Means Advances.

(#) Includes NSSF payment of ₹11,33.46 crore.

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

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
<b>(₹ in Crore)</b>					
<b>III. Public Account<sup>(4)</sup></b>					
Small Savings <i>(Ref. Statement 21)</i>	37,84.85	35,41.28	Small Savings <i>(Ref. Statement 21)</i>	21,41.72	16,53.16
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	20,41.37	27,79.68	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	22,10.72	25,55.41
Deposits <i>(Ref. Statement 21)</i>	9,96,58.12	5,65,29.82	Deposits <i>(Ref. Statement 21)</i>	9,50,49.45	5,19,32.36
Advances <i>(Ref. Statement 21)</i>	67.85	41.35	Advances <i>(Ref. Statement 21)</i>	68.21	41.52
Suspense and Misc. <i>(Ref. Statement 21)</i>	6,43,81.27	6,24,33.09	Suspense and Misc. <sup>(5)</sup> <i>(Ref. Statement 21)</i>	6,03,45.63	6,30,36.32
Remittances <i>(Ref. Statement 21)</i>	2,86,51.99	1,64,10.66	Remittances <i>(Ref. Statement 21)</i>	2,59,95.40	1,65,71.73
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>19,85,85.45</b>	<b>14,17,35.88</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>18,58,11.13</b>	<b>13,57,90.50</b>
<b>Deficit in Public Account</b>	...	...	<b>Surplus in Public Account</b>	1,27,74.32	59,45.38
<b>Opening Cash Balance</b>	(-)2,31.58	(-)4,14.85	<b>Closing Cash Balance</b>	(-)8,55.46	(-)2,31.58
<b>Increase in Cash Balance</b>	...	1,83.27	<b>Decrease in Cash Balance</b>	6,23.88	...

(4) For details please refer to Statement No.21 in Volume II

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



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

(₹ in Crore)

	As on 31 March 2018	As on 31 March 2017
<b>(a) General Cash Balances-</b>		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	(-)8,59.70 <sup>(*)</sup>	(-)2,35.82
3. Deposits with other Banks	1.34	1.34
4. Remittances in Transit	2.90	2.90
<b>Total</b>	<b>(-)8,55.46</b>	<b>(-)2,31.58</b>
5. Investments held in Cash Balance Investment Account (Major Head 8673)	...	36,97.92
<b>Total- (a)</b>	<b>(-)8,55.46</b>	<b>34,66.34</b>
<b>(b) Other Cash Balances and Investments 8671</b>		
1. Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers, Forest Officers, General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	0.90	0.90
2. 8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.62	1.62
3. Investment out of Earmarked Funds	73,75.49	64,83.14
<b>Total-(b)</b>	<b>73,78.01</b>	<b>64,85.66</b>
<b>Total-(a) +(b)</b>	<b>65,22.55</b>	<b>99,52.00</b>

(\*)There was a net difference of ₹ 23.27crore (Debit) between the figures reflected in the accounts ₹8,59.70 crore (Credit) and that intimated by the Reserve Bank of India ₹ 8,82.97 crore (Debit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of April 2018 accounts the net difference to be reconciled is ₹ 23.83 crore (Debit).

	Debit	Credit	Net
	(₹ in Crore)		
i) Difference as on 31 March 2018	25,18.88	24,95.61	23.27(Dr)
ii) Cleared in the accounts upto April 2018	2.86	3.42	0.56(Dr)
iii) Difference after the closing of April 2018	25,16.02	24,92.19	23.83(Dr)

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

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

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

- (b) The limit for Normal Ways and Means Advances to the State Government was ₹15,10.00 crore as on 31 March 2018. 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 ₹8,98.45 crore to ₹6,99.92 crore as on 31 March 2018.

**Without resorting to any Ways and Means Advances and Overdraft from Reserve Bank of India, Nagpur, the State Government maintained the minimum Cash Balance with the Bank for 134 days from 01 April 2017 to 31 March 2018.**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2017 to 31 March 2018 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	134
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	126
(iii)	Number of days on which the minimum balance was maintained by taking special Drawing Facility	62
(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	43

(1) The cash balance ('Deposits with RBI') shown above is the closing cash balance as on 31 March 2018, but worked out by 16<sup>th</sup> April 2018 and not simply the daily balance as on 31<sup>st</sup> March 2018.

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

<b>DETAILS OF SPECIAL WAYS AND MEANS ADVANCES, ORDINARY WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVERNMENT OF ANDHRA PRADESH</b>			
			(₹ in Crore)
Availed in	Spl Drawing Facility	Ways & Means Advances	Ways & Means Advances -Overdraft
April 2017	...	...	...
May 2017	7,77.01	...	...
June 2017	43,03.42	1,39.26	...
July 2017	42,94.25	14,27.96	...
August 2017	22,18.51	14,94.65	...
September 2017	11,06.41	5,09.46	...
October 2017	8,65.80	6,04.76	...
November 2017	20,84.08	25,18.35	...
December 2017	14,06.53	30,49.31	28,82.89
January 2018	13,84.65	25,64.30	16,87.77
February 2018	4.03	6,17.85	23,03.31
March 2018	15,24.24	43,30.21	17,62.01

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31 March 2018.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

	<b>Opening Balance on 01 April 2017</b>	<b>Purchases</b>	<b>Sales</b>	<b>Closing Balance on 31 March 2018</b>	<b>Interest realised</b>
(₹ in Crore)					
Short-term investments- Government of India Treasury Bills	36,97.92	4,14,09.63	3,77,11.71	...	45.29
<b>Total</b>	<b>36,97.92</b>	<b>4,14,09.63</b>	<b>3,77,11.71</b>	<b>...</b>	<b>45.29</b>

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

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

#### I. Consolidated Fund

	Description	Actuals	
		2017-18	2016-17
			(₹ in Crore)
<b>A.</b>	<b>Tax Revenue-</b>		
A.1	<b>Own Tax Revenue-</b>		
	State Goods and Services Tax(SGST)	1,08,20.44	...
	Integrated Goods and Services Tax(IGST)	0.23	...
	Other Taxes on Income and Expenditure	2,45.01	2,53.87
	Land Revenue	1,07.34	1,66.88
	Stamps and Registration Fee	42,70.52	34,75.99
	Taxes on Immovable property other than Agricultural land	1,32.06	1,92.16
	State Excise	54,60.29	46,44.66
	Taxes on Sales, Trade etc.	2,53,35.01	3,24,84.07
	Taxes on Vehicles	30,38.98	24,67.08
	Taxes on Goods and Passengers	5.00	12.33
	Taxes and Duties on Electricity	15.97	3,33.39
	Other Taxes and Duties on Commodities and Services	55.56	1,50.96
	Others	...	...
	<b>Total-A.1</b>	<b>4,94,86.41</b>	<b>4,41,81.39</b>
A.2	<b>Share of net proceeds of Taxes-</b>		
	Central Goods and Services Tax(CGST)	4,09.40	...
	Integrated Goods and Services Tax(IGST)	29,27.32	...
	Corporation Tax	88,79.73	84,13.66
	Taxes on Income other than Corporation Tax	74,98.30	58,47.52
	Other Taxes on Income and Expenditure	(-)0.11	...
	Taxes on Wealth	(-)0.27	19.27
	Customs	29,26.40	36,19.23
	Union Excise Duties	30,58.90	41,32.85
	Service Tax	29,74.88	42,31.28
	Other Taxes and Duties on Commodities and Services	3,26.61	0.07
	<b>Total-A.2</b>	<b>2,90,01.16</b>	<b>2,62,63.88</b>
	<b>Total- A</b>	<b>7,84,87.57</b>	<b>7,04,45.27</b>
<b>B.</b>	<b>Non-Tax Revenue-</b>		
	Non-ferrous Mining & Metallurgical Industries	21,56.37	16,28.15
	Other Administrative Services	4,23.73	1,07.15
	Forestry and Wild Life	3,41.57	2,33.54
	Miscellaneous General Services	3,07.85	1,31.08

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

Description	Actuals	
	2017-18	2016-17
		(₹ in Crore)
Other Rural Development Programmes	2,77.78	5,59.20
Police	2,57.86	2,69.14
Medical and Public Health	1,71.75	83.36
Ports and Light Houses	1,69.10	1,60.74
Major Irrigation	1,60.62	1,65.56
Education, Sports, Art and Culture	1,03.58	5,76.98
Interest Receipts	96.09	1,12.55
Roads and Bridges	63.16	56.76
Other General Economic Services	34.11	39.43
Crop Husbandry	22.28	2.02
Labour and Employment	21.00	26.92
Co-operation	18.01	10.74
Water Supply and Sanitation	11.94	12.35
Other Social Services	10.77	4.95
Agricultural Research and Education	9.60	...
Medium Irrigation	7.98	4.06
Power	7.51	11.28
Village and Small Industries	7.01	8.07
Contributions and Recoveries towards Pension and other Retirement Benefits	6.82	8.06
Civil Supplies	4.51	5.02
Public Works	4.10	7.99
Public Service Commission	3.74	43.75
Minor Irrigation	1.99	1.78
Social Security and Welfare	1.66	10.94
Dividends and Profits	1.00	4.23
Housing	0.90	1.00
Jails	0.72	0.28
Land Reforms	0.52	1.13
Animal Husbandry	0.35	0.44
Stationery and Printing	0.19	0.22
Information and Publicity	0.15	0.23
Tourism	0.06	0.04
Family Welfare	0.03	0.01
Other Industries	0.01	0.03

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

Description	Actuals	
	2017-18	2016-17
		(₹ in Crore)
Others (Major heads with receipts below rupees one lakh have been clubbed)	...	...
Fisheries	(-)1.17	2.51
Urban Development	(-)8,91.43	9,01.15
<b>Total- B</b>	<b>38,13.82</b>	<b>51,92.84</b>

#### II. Grants from Government of India

##### C. Grants-

##### Grants-in-Aid from Central Government-

##### Non Plan Grants-

Grants under the proviso to Article 275 (1) of the Constitution	...	89,72.03
Grants towards contribution to State Disaster Response Fund	...	3,46.50
Grants under National Disaster Response Fund	...	7,02.72
Other Grants	...	8,17.65

##### Grants for State/ Union Territory Plan Schemes-

Block Grants (of which EAP ₹11.90/ ₹ 4.91 crore)	...	11.90
Grants under the proviso to Article 275 (1) of the Constitution	...	28.69
Grants from Central Road Fund	...	3,47.17
Centrally Assisted State Plan Schemes	...	1,21,19.72

##### Grants for Central Plan Schemes-

Other Receipts	(-)2,00.00	...
----------------	------------	-----

##### Centrally Sponsored Schemes-

Central Assistance/Share	1,51,04.40	...
Grants under proviso to Article 275(1) of the Constitution	45.91	...
Grants from Central Road Fund	3,31.48	...

##### Finance Commission Grants-

Post Devolution Revenue Deficit Grant	44,30.01	...
Grants for Rural Local Bodies	21,80.82	...
Grants-in-aid for State Disaster Response Fund	3,63.75	...

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

Description	Actuals	
	2017-18	2016-17
	<i>(₹ in Crore)</i>	
<b>Other Transfer/Grants to States/Union Territories with Legislatures-</b>		
Compensation for loss of revenue arising out of implementation of GST	3,82.00	...
Other Receipts	1,22.34	...
<b>Total- C</b>	<b>2,27,60.71</b>	<b>2,33,46.38</b>
<b>Total- Revenue Receipts (A+B+C)</b>	<b>10,50,62.10</b>	<b>9,89,84.49</b>
<b>III. Capital, Public Debt and Other Receipts</b>		
<b>D. Capital Receipts-</b>	...	...
<b>Total- D</b>	...	...
<b>E. Public Debt Receipts-</b>		
<b>Internal Debt-</b>		
Market Loans	2,55,72.85	2,07,83.27
Loans from Financial Institutions	16,83.07	8,78.97
Bonds	...	82,56.01
Other Loans	...	36.00
Ways and Means Advances from the RBI	4,58,60.75	2,91,54.16
Special Securities issued to National Small Savings Fund	...	...
<b>Loans and Advances from Central Government-</b>		
Non Plan Loans	...	...
Loans for State Plan Schemes (Block Loans) <sup>(\$)</sup>	9,46.79	8,14.25
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	...	...
<b>Total- E</b>	<b>7,40,63.46</b>	<b>5,99,22.66</b>
<b>F. Loans and Advances by State Government (Recoveries)<sup>(1)</sup></b>	50.52	20,29.49
<b>G. Inter-State Settlements</b>	...	...
<b>Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>17,91,76.08</b>	<b>16,09,36.64</b>

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

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

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
<b>A.</b>	<b>General Services-</b>				
<b>A.1</b>	<b>Organs of State-</b>				
	Parliament/State/Union Territory Legislatures	84.43	...	...	84.43
	President, Vice President / Governor, Administrator of Union Territories	...	...	...	...
	Council of Ministers	22.89	...	...	22.89
	Administration of Justice	6,31.13	...	...	6,31.13
	Elections	75.56	...	...	75.56
<b>A.2</b>	<b>Fiscal Services-</b>				
	Land Revenue	74.73	...	...	74.73
	Stamps and Registration	1,48.75	...	...	1,48.75
	State Excise	3,24.22	...	...	3,24.22
	Taxes on Sales, Trade etc.	3,27.90	...	...	3,27.90
	Taxes on Vehicles	1,50.94	...	...	1,50.94
	Other Taxes and Duties on Commodities and Services	8.50	...	...	8.50
	Other Fiscal Services	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt	3,45.00	...	...	3,45.00
	Interest Payments	1,38,46.86	...	...	1,38,46.86
<b>A.3</b>	<b>Administrative Services-</b>				
	Public Service Commission	50.05	...	...	50.05
	Secretariat-General Services	2,81.06	...	...	2,81.06
	District Administration	9,93.32	...	...	9,93.32
	Treasury and Accounts Administration	2,64.91	...	...	2,64.91
	Police	45,04.52	1,91.89	...	46,96.41
	Jails	1,53.05	...	...	1,53.05
	Stationery and Printing	30.55	...	...	30.55
	Public Works	2,28.69	35.96	...	2,64.65
	Vigilance	43.39	...	...	43.39
	Other Administrative Services	2,48.01	55.19	...	3,03.20
<b>A.4</b>	<b>Pension &amp; Misc. General Services-</b>				
	Pensions and Other Retirement Benefits	1,62,35.87	...	...	1,62,35.87



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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
	Miscellaneous General Services	0.38	...	26.00	26.38
	<b>Total- General Services</b>	<b>3,90,74.71</b>	<b>2,83.04</b>	<b>26.00</b>	<b>3,93,83.75</b>
<b>B.</b>	<b>Social Services-</b>				
<b>B.1</b>	<b>Education, Sports, Art &amp; Culture-</b>				
	General Education	1,85,52.86	3,63.18	...	1,89,16.04
	Technical Education	6,17.33	...	...	6,17.33
	Sports and Youth Services	3,05.69	...	...	3,05.69
	Art and Culture	1,77.67	...	...	1,77.67
<b>B.2</b>	<b>Health &amp; Family Welfare-</b>				
	Medical and Public Health	44,50.08	2,00.96	...	46,51.04
	Family Welfare	17,37.48	...	...	17,37.48
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development-</b>				
	Water Supply and Sanitation	31,72.71	5,62.87	...	37,35.58
	Housing	16,15.46	0.33	18,48.19	34,63.98
	Urban Development	28,99.21	5,29.97	60.09	34,89.27
<b>B.4</b>	<b>Information and Broadcasting-</b>				
	Information and Publicity	1,83.32	2.99	...	1,86.31
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-</b>				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	97,46.08	6,77.40	...	1,04,23.48
<b>B.6</b>	<b>Labour and Labour Welfare-</b>				
	Labour, Employment and Skill Development	2,08.44	...	...	2,08.44
<b>B.7</b>	<b>Social Welfare &amp; Nutrition-</b>				
	Social Security and Welfare	1,00,27.98	88.87	...	1,01,16.85
	Nutrition	34,29.24	...	...	34,29.24
	Relief on Account of Natural Calamities	19,23.03	...	...	19,23.03
<b>B.8</b>	<b>Others-</b>				
	Other Social Services	75.00	4,63.92	...	5,38.92
	Secretariat- Social Services	37.77	...	...	37.77

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
	<b>Total- Social Services</b>	<b>5,91,59.35</b>	<b>28,90.49</b>	<b>19,08.28</b>	<b>6,39,58.12</b>
<b>C.</b>	<b>Economic Services-</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities-</b>				
	Crop Husbandry	51,95.98	18.43	...	52,14.41
	Soil and Water Conservation	39.64	...	...	39.64
	Animal Husbandry	8,85.92	20.64	46.24	9,52.80
	Fisheries	2,56.36	9.71	...	2,66.07
	Forestry & Wild Life	3,31.94	1.35	...	3,33.29
	Food Storage and Warehousing	(-)0.14	...	...	(-)0.14
	Agricultural Research & Education	4,76.84	1,92.96	...	6,69.80
	Co-operation	1,30.44	...	...	1,30.44
	Other Agricultural Programmes	9.23	...	...	9.23
<b>C.2</b>	<b>Rural Development-</b>				
	Special Programmes for Rural Development	1,10.47	...	...	1,10.47
	Rural Employment	30,82.95	...	...	30,82.95
	Land Reforms	9.23	...	...	9.23
	Other Rural Development Programmes	47,87.50	8,69.34	...	56,56.84
<b>C.4</b>	<b>Irrigation &amp; Flood Control</b>				
	Major Irrigation	5,35.02	65,26.10	...	70,61.12
	Medium Irrigation	...	79.49	...	79.49
	Minor Irrigation	94.21	13,83.99	...	14,78.20
	Command Area Development	5.10	...	...	5.10
	Flood Control & Drainage	0.16	2,53.09	...	2,53.25
<b>C.5</b>	<b>Energy-</b>				
	Power	33,43.57	22.75	3,21.99	36,88.31
	New and Renewable Energy	73.83	...	...	73.83
<b>C.6</b>	<b>Industry &amp; Minerals-</b>				
	Village & Small Industries	3,53.41	...	0.50	3,53.91
	Industries	11,32.03	...	...	11,32.03
	Non- Ferrous Mining & Metallurgical Industries	36.16	...	...	36.16
	Consumer Industries	...	42.00	15.37	57.37
	Other Industries	14.00	57.79	...	71.79

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
<b>C.7</b>	<b>Transport-</b>				
	Ports and Light Houses	17.07	8.16	...	25.23
	Civil Aviation	38.26	75.62	20.90	1,34.78
	Roads & Bridges	12,67.93	3,69.09	...	16,37.02
	Road Transport	1,50.50	...	3,79.64	5,30.14
	Inland Water Transport	0.87	...	...	0.87
<b>C.9</b>	<b>Science &amp; Technology-</b>				
	Other Scientific Research	(-)7.48	...	...	(-)7.48
	Ecology & Environment	2.67	...	...	2.67
<b>C.10</b>	<b>General Economic Services-</b>				
	Secretariat- Economic Services	(-)3,21.50	...	...	(-)3,21.50
	Tourism	1,90.74	39.55	...	2,30.29
	Foreign Trade & Export Promotion	23.17	...	...	23.17
	Census, Surveys & Statistics	92.56	...	...	92.56
	Civil Supplies	5,19.10	...	...	5,19.10
	Other General Economic Services	15.93	3,47.12	...	3,63.05
	<b>Total- Economic Services</b>	<b>2,28,93.67</b>	<b>1,03,17.18</b>	<b>7,84.64</b>	<b>3,39,95.49</b>
<b>D.</b>	<b>Loans, Grants-in-Aid &amp; Contributions-</b>				
	Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	86.04	...	...	86.04
<b>E.</b>	<b>Loans to Government Servants, etc.-</b>				
	Loans to Government Servants etc.	...	...	61.79	61.79
	Misc. Loans	...	...	...	...
<b>F.</b>	<b>Public Debt-</b>				
	Internal Debt of the State Government	...	...	5,40,86.27	5,40,86.27
	Loans and Advances from the Central Government	...	...	9,94.71	9,94.71
	<b>Total- Loans, Grants-in-Aid &amp; Contributions, Loans to Government Servants and Public Debt</b>	<b>86.04</b>	<b>...</b>	<b>5,51,42.77</b>	<b>5,52,28.81</b>
<b>G.</b>	<b>Inter State Settlement</b>	<b>...</b>	<b>...</b>	<b>8.23</b>	<b>8.23</b>
	<b>Total- Consolidated Fund Expenditure</b>	<b>12,12,13.77</b>	<b>1,34,90.71</b>	<b>5,78,69.92</b>	<b>19,25,74.40</b>

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

**B. EXPENDITURE BY NATURE**

Object of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in Crore)								
Grants-in-Aid	53090.52	0.08	53090.60	53978.53	43.32	54021.85	39692.88	82.66	39775.54
Salaries	22147.07	518.46	22665.53	20946.15	495.85	21442.00	18498.97	442.51	18941.48
Pensionary Charges	19258.02	0.00	19258.02	17081.10	...	17081.10	14672.54	0.04	14672.58
Interest	13843.81	0.00	13843.81	11712.23	...	11712.23	10129.77	...	10129.77
Major Works	0.11	12534.97	12535.08	...	12653.21	12653.21	1.28	12405.39	12406.67
Subsidies	7145.70	0.00	7145.70	6246.06	...	6246.06	6360.05	...	6360.05
Scholarships and Stipends	3685.81	0.00	3685.81	3014.26	...	3014.26	2600.16	...	2600.16
Professional Services	1681.08	21.63	1702.71	1154.97	10.83	1165.80	1125.57	13.89	1139.46
Minor Works	1601.86	42.51	1644.37	1203.19	64.35	1267.54	1373.48	272.84	1646.32
Other Charges	1256.89	59.81	1316.70	880.90	1505.44	2386.34	853.40	828.61	1682.01
Cost of Ration/Diet Charges	1302.55	0.00	1302.55	940.27	...	940.27	1003.60	0.00	1003.60
Contributions	1091.72	0.00	1091.72	1284.78	...	1284.78	1176.08	...	1176.08
Encashment of Earned Leave	970.74	0.00	970.74	155.38	...	155.38	...	...	...
Other Contractual Services	774.67	25.65	800.32	485.17	17.34	502.51	388.23	13.97	402.20
Supplies and Materials	761.85	4.45	766.30	557.98	1.43	559.41	600.67	1.70	602.37
Office Expenses	469.81	38.33	508.14	331.87	23.62	355.49	421.29	32.67	453.96
Investments	0.00	497.31	497.31	...	265.89	265.89	...	254.48	254.48
Transfer to Reserve Funds and Deposit Accounts -SDRF	485.00	0.00	485.00	462.00	...	462.00	440.00	...	440.00
Domestic Travel Expenses	306.65	13.52	320.17	268.43	10.12	278.55	245.57	12.76	258.33
Machinery and Equipment	24.55	235.45	260.00	70.97	254.81	325.78	176.91	132.20	309.11
Advertisements Sales and Publicity Expenses	165.88	83.91	249.79	106.97	115.98	222.95	200.54	65.59	266.13
Rents Rates and Taxes	155.71	1.64	157.35	82.21	1.16	83.37	82.13	1.52	83.65
User Charges	95.29	0.00	95.29	70.92	...	70.92	84.63	...	84.63
Petrol Oil and Lubricants	80.64	1.71	82.35	56.15	1.40	57.55	60.85	1.58	62.43
Wages	48.88	2.01	50.89	50.59	1.18	51.77	46.72	1.31	48.03

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

**B. EXPENDITURE BY NATURE**

Object of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in Crore)								
Motor Vehicles	34.54	15.39	49.93	13.73	11.05	24.78	14.28	5.57	19.85
Publications	41.24	0.21	41.45	33.45	0.21	33.66	36.75	0.60	37.35
Clothing Tentage and Store	40.97	0.00	40.97	15.66	...	15.66	15.49	...	15.49
Other Administrative Expenses	25.14	5.27	30.41	7.87	6.31	14.18	12.97	10.99	23.96
Secret Service Expenditure	17.00	0.00	17.00	12.24	...	12.24	15.13	...	15.13
Arms and Ammunition	6.58	1.84	8.42	7.08	2.04	9.12	9.63	2.24	11.87
Rewards	1.72	0.00	1.72	0.32	...	0.32	0.65	...	0.65
Suspense	1.32	0.00	1.32	1.03	...	1.03	1.51	...	1.51
Foreign Travel Expenses	0.82	0.12	0.94	3.12	...	3.12	6.70	...	6.70
Royalty	0.90	0.00	0.90	0.90	...	0.90	...	...	...
Writes off and Losses	0.12	0.00	0.12	0.08	...	0.08	(-)10.86	...	(-)10.86
Overtime Allowance	0.09	0.00	0.09	0.06	...	0.06	0.07	...	0.07
Transfer to Reserve Funds and Deposit Accounts -NDRF	0.00	0.00	0.00	702.72	...	702.72	356.74	...	356.74
Deduct – Recoveries	(-)4382.33	(-)21.56	(-)4403.89	(-)334.97	...	(-)334.97	(-)390.63	(-)25.85	(-)416.48
Inter Account Transfers	(-)5019.15	(-)592.00	(-)5611.15	(-)5389.16	(-)341.77	(-)5730.93	(-)4354.09	(-)385.75	(-)4739.84
<b>TOTAL</b>	<b>121213.77</b>	<b>13490.71</b>	<b>134704.48</b>	<b>116215.21</b>	<b>15143.77</b>	<b>131358.98</b>	<b>95949.66</b>	<b>14171.52</b>	<b>110121.18</b>

Note: 1. Grants-in-aid under Revenue Account includes expenditure of ₹60,52.12 crore (Salaries ₹58,00.57 crore, Wages ₹1.46 crore, Domestic Travel Expenses ₹71.61 crore, Office Expenses ₹0.02 crore, Minor Works ₹1,77.26 crore, Other Contractual Services ₹0.06 crore, Other Charges ₹0.12 crore, Subsidies ₹0.02 crore and Contributions ₹1.00 crore) incurred under Minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

2. The total amount of the current year excludes ₹5,78,69.92 crore met from Consolidated Fund (pertaining to (i) Loans and Advances disbursed ₹27,80.71 crore, (ii) Repayment of Public Debt ₹5,50,80.98 crore and (iii) Inter-State Settlement ₹8.23 crore).

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## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
<b>A. Capital Account of General Services-</b>							
4055	Capital Outlay on Police	1,95.90	3,75.14	...	1,91.89	5,67.03	(-)2.05
			<b>10,30.80</b>			<b>10,30.80</b>	
4058	Capital Outlay on Stationery and Printing	...	0.72	...	...	0.72	...
			<b>6.16</b>			<b>6.16</b>	
4059	Capital Outlay on Public Works	72.04	1,63.73	...	35.96	1,99.69	(-)50.08
			<b>10,21.68</b>			<b>10,21.68</b>	
4070	Capital Outlay on Other Administrative Services	27.23	64.29	...	55.19	1,19.48	102.68
			<b>8,14.37</b>			<b>8,14.37</b>	
<b>Total- A</b>		2,95.17	6,03.88	...	2,83.04	8,86.92	(-)4.11
			<b>28,73.01</b>			<b>28,73.01</b>	
<b>B. Capital Account of Social Services-</b>							
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>							
4202	Capital Outlay on Education, Sports, Art and Culture	1,43.53	9,91.64	...	3,63.18	13,54.82	153.03
			<b>13,11.07</b>			<b>13,11.07</b>	
<b>Total- (a)</b>		1,43.53	9,91.64	...	3,63.18	13,54.82	153.03
			<b>13,11.07</b>			<b>13,11.07</b>	
<i>(b) Capital Account of Health and Family Welfare-</i>							
4210	Capital Outlay on Medical and Public Health	3,93.70	8,68.02	...	2,00.96	10,68.98	(-)48.96
			<b>12,21.70</b>			<b>12,21.70</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
4211	Capital Outlay on Family Welfare	...	...	...	...	...	...
			<b>56.84</b>			<b>56.84</b>	
	<b>Total- (b)</b>	3,93.70	8,68.02	...	2,00.96	10,68.98	(-)48.96
			<b>12,78.54</b>			<b>12,78.54</b>	
	<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
4215	Capital Outlay on Water Supply and Sanitation	5,32.41	6,55.86	...	5,62.87	12,18.73	5.72
			<b>31,85.93</b>			<b>31,85.93</b>	
4216	Capital Outlay on Housing	5.63	13.96	...	0.33	14.29	(-)94.14
			<b>2,96.81</b>			<b>2,96.81</b>	
4217	Capital Outlay on Urban Development	4,30.54	14,84.44	...	5,29.97	20,14.41	23.09
			<b>7.65</b>			<b>7.65</b>	
	<b>Total- (c)</b>	9,68.58	21,54.26	...	10,93.17	32,47.43	12.86
			<b>34,90.39</b>			<b>34,90.39</b>	
	<i>(d) Capital Account of Information and Broadcasting-</i>						
4220	Capital Outlay on Information and Publicity	...	...	...	2.99	2.99	...
			<b>6.50</b>			<b>6.50</b>	
	<b>Total- (d)</b>	...	...	...	2.99	2.99	...
			<b>6.50</b>			<b>6.50</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>							
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	5,30.21	15,79.67	...	6,77.40	22,57.07	27.76
			<b>35,55.63</b>			<b>35,55.63</b>	
	<b>Total- (e)</b>	5,30.21	15,79.67	...	6,77.40	22,57.07	27.76
			<b>35,55.63</b>			<b>35,55.63</b>	
<i>(g) Capital Account of Social Welfare and Nutrition-</i>							
4235	Capital Outlay on Social Security and Welfare	82.40	2,22.51	...	88.87	3,11.38	7.85
			<b>3,11.85</b>			<b>3,11.85</b>	
	<b>Total- (g)</b>	82.40	2,22.51	...	88.87	3,11.38	7.85
			<b>3,11.85</b>			<b>3,11.85</b>	
<i>(h) Capital Account of other Social Services-</i>							
4250	Capital Outlay on other Social Services	3,12.48	6,14.47	...	4,63.92	10,78.39	48.46
			<b>4,83.22</b>			<b>4,83.22</b>	
	<b>Total- (h)</b>	3,12.48	6,14.47	...	4,63.92	10,78.39	48.46
			<b>4,83.22</b>			<b>4,83.22</b>	
	<b>Total- B</b>	24,30.90	64,30.57	...	28,90.49	93,21.06	18.91
			<b>1,04,37.20</b>			<b>1,04,37.20</b>	



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
<b>C.</b>	<b>Capital Account of Economic Services-</b>						
<i>(a)</i>	<i>Capital Account of Agriculture and Allied Activities-</i>						
4401	Capital Outlay on Crop Husbandry	48.23	63.72	...	18.43	82.15	(-)61.79
			<b>59.07</b>			<b>59.07</b>	
4402	Capital Outlay on Soil and Water Conservation	...	...	...	...	...	...
			<b>0.01</b>			<b>0.01</b>	
4403	Capital Outlay on Animal Husbandry	37.72	1,26.39	...	20.64	1,47.03	(-)45.28
			<b>59.74</b>			<b>59.74</b>	
4404	Capital Outlay on Dairy Development	...	...	...	...	...	...
			<b>69.60</b>			<b>69.60</b>	
4405	Capital Outlay on Fisheries	29.03	31.20	...	9.71	40.91	(-)66.55
			<b>60.97</b>			<b>60.97</b>	
4406	Capital Outlay on Forestry and Wild Life	1.40	27.77	...	1.35	29.12	(-)3.57
			<b>1,13.12</b>			<b>1,13.12</b>	
4408	Capital Outlay on Food Storage and Warehousing	...	...	...	...	...	...
			<b>9.19</b>			<b>9.19</b>	
4415	Capital Outlay on Agricultural Research and Education	...	...	...	1,92.96	1,92.96	...
			<b>25.00</b>			<b>25.00</b>	
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 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4425	Capital Outlay on Co-operation	...	3.26	...	...	3.26	...
			<b>3,25.19</b>			<b>3,25.19</b>	
4435	Capital Outlay on other Agricultural Programmes	...	...	...	...	...	...
			<b>51.11</b>			<b>51.11</b>	
	<b>Total- (a)</b>	1,16.38	2,53.34	...	2,43.09	4,96.43	108.88
			<b>7,73.00</b>			<b>7,73.00</b>	
<b>(b) Capital Account of Rural Development-</b>							
4515	Capital Outlay on other Rural Development Programmes	...	...	...	8,69.34	8,69.34	...
			<b>18,52.76</b>			<b>18,52.76</b>	
	<b>Total- (b)</b>	...	...	...	8,69.34	8,69.34	...
			<b>18,52.76</b>			<b>18,52.76</b>	
<b>(d) Capital Account of Irrigation and Flood Control-</b>							
4700	Capital Outlay on Major Irrigation	77,80.96	1,78,54.28	...	65,26.10	2,43,80.38	(-)16.13
			<b>8,77,07.45</b>			<b>8,77,07.45</b>	
4701	Capital Outlay on Medium Irrigation	77.86	2,03.70	...	79.49	2,83.19	2.09
			<b>48,68.00</b>			<b>48,68.00</b>	
4702	Capital Outlay on Minor Irrigation	17,13.26	32,53.83	...	13,83.99	46,37.82	(-)19.22
			<b>95,47.74</b>			<b>95,47.74</b>	
4705	Capital Outlay on Command Area Development	0.05	0.05	...	...	0.05	...
			<b>2,38.99</b>			<b>2,38.99</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
4711	Capital Outlay on Flood Control Projects	4,23.99	8,34.93	...	2,53.09	10,88.02	(-)40.31
			<b>26,41.02</b>			<b>26,41.02</b>	
	<b>Total- (d)</b>	99,96.12	2,21,46.79	...	82,42.67	3,03,89.46	(-)17.54
			<b>10,50,03.20</b>			<b>10,50,03.20</b>	
	<i>(e) Capital Account of Energy-</i>						
4801	Capital Outlay on Power Projects	3.34	62.47	...	22.75	85.22	581.14
			<b>53,27.94</b>			<b>53,27.94</b>	
4810	Capital Outlay on New and Renewable Energy	...	...	...	...	...	...
			<b>0.59</b>			<b>0.59</b>	
	<b>Total- (e)</b>	3.34	62.47	...	22.75	85.22	581.14
			<b>53,28.53</b>			<b>53,28.53</b>	
	<i>(f) Capital Account of Industry and Minerals-</i>						
4851	Capital Outlay on Village and Small Industries	0.01	0.03	...	...	0.03	...
			<b>75.81</b>			<b>75.81</b>	
4852	Capital Outlay on Iron and Steel Industries	...	...	...	...	...	...
			<b>4.73</b>			<b>4.73</b>	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	...	...	...	...	...
			<b>8,91.27</b>			<b>8,91.27</b>	
4854	Capital Outlay on Cement & Non-metallic Mineral Industries	...	...	...	...	...	...
			<b>0.22</b>			<b>0.22</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4855	Capital Outlay on Fertilizer Industries		...	...	...	...	...
			<b>27.46</b>			<b>27.46</b>	
4858	Capital Outlay on Engineering Industries	...	...	...	...	...	...
			<b>37.42</b>			<b>37.42</b>	
4859	Capital Outlay on Telecommunications and Electronic Industries	...	...	...	...	...	...
			<b>12.88</b>			<b>12.88</b>	
4860	Capital Outlay on Consumer Industries	...	3.58	...	42.00	45.58	...
			<b>3,48.20</b>			<b>3,48.20</b>	
4875	Capital Outlay on other Industries	...	7.43	...	57.79	65.22	...
			<b>6,01.45</b>			<b>6,01.45</b>	
4885	Other Capital Outlay on Industries and Minerals	...	...	...	...	...	...
			<b>71.68</b>			<b>71.68</b>	
	<b>Total- (f)</b>	0.01	11.04	...	99.79	1,10.83	...
			<b>20,71.12</b>			<b>20,71.12</b>	
	<b>(g) Capital Account of Transport-</b>						
5051	Capital Outlay on Ports and Light Houses	6.68	19.89	...	8.16	28.05	22.16
			<b>8,65.91</b>			<b>8,65.91</b>	
5053	Capital Outlay on Civil Aviation	...	1.00	...	75.62	76.62	...
			<b>72.24</b>			<b>72.24</b>	
5054	Capital Outlay on Roads and Bridges	20,90.21	60,00.00	...	3,69.09	63,69.09	(-)82.34
			<b>1,71,82.89</b>			<b>1,71,82.89</b>	
5055	Capital Outlay on Road Transport	...	...	...	...	...	...
			<b>1,82.84</b>			<b>1,82.84</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure ending 2016-17	Amount allocated to Andhra Pradesh	Expenditure during 2017-18	Progressive Expenditure ending 2017-18	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
5056	Capital Outlay on Inland Water Transport	...	...	...	...	...	...
			<b>7.81</b>			<b>7.81</b>	
	<b>Total- (g)</b>	20,96.89	60,20.89	...	4,52.87	64,73.76	(-)78.40
			<b>1,83,11.69</b>			<b>1,83,11.69</b>	
<b>(j) Capital Account of General Economic Services-</b>							
5452	Capital Outlay on Tourism	25.89	38.73	...	39.55	78.28	52.76
			<b>23.35</b>			<b>23.35</b>	
5453	Capital Outlay on Foreign Trade and Export Promotion	...	...	...	...	...	...
			<b>13.00</b>			<b>13.00</b>	
5465	Investments in General Financial & Trading Institutions	1.17	1.17	...	...	1.17	...
			<b>28.96</b>			<b>28.96</b>	
5475	Capital Outlay on other General Economic Services	1,77.90	2,66.68	...	3,47.12	6,13.80	95.12
			<b>46,33.85</b>			<b>46,33.85</b>	
	<b>Total- (j)</b>	2,04.96	3,06.58	...	3,86.67	6,93.25	88.66
			<b>46,99.16</b>			<b>46,99.16</b>	
	<b>Total- C</b>	1,24,17.70	2,88,01.11	...	1,03,17.18	3,91,18.29	(-)16.92
			<b>13,80,39.46</b>			<b>13,80,39.46</b>	
	<b>Total- Expenditure Capital Account</b>	1,51,43.77	3,58,35.56	...	1,34,90.71	4,93,26.27	(-)10.92
			<b>15,13,49.67</b>			<b>15,13,49.67</b>	

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

1. Expenditure figure under the Major Head 4250 -Capital outlay on Other Social Services includes an amount of ₹7,89,351 met out of an advance from the Contingency Fund during the year 2016-17 and recouped to the Fund during the year 2017-18.
2. During the period 2017-18, the Government of Andhra Pradesh invested ₹1,42.03 crore in Government Companies and ₹3,55.28 crore in Cooperative Institutions and Local Bodies, total investment being ₹4,97.31 crore. Further details of Investments are given in Statement No.19.
3. The major increase in respect of the Capital Expenditure heads over previous year is as under:

Head of Account	Increase (₹ in Crore)	Reasons
<b>B. Capital Account of Social Services-</b>		
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>		
4202 Capital Outlay on Education, Sports, Art and Culture	2,19.65	Increase is mainly due to expenditure on University and Higher Education and Sports Stadia.
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>		
4217 Capital Outlay on Urban Development	99.43	More investments under “Public Sector and Other Undertakings” and increase in expenditure on Special Component Plan for Scheduled Castes.
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>		
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1,47.19	More investments under “Public Sector and Other Undertakings” and increase in expenditure on Education.
<i>(h) Capital Account of other Social Services-</i>		
4250 Capital Outlay on Other Social Services	1,51.44	Increase is mainly due to expenditure on Natural Calamities.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

Head of Account	Increase (₹ in Crore)	Reasons
<b>C. Capital Account of Economic Services-</b>		
<i>(a) Capital Account of Agriculture and Allied Activities-</i>		
4415 Capital Outlay on Agricultural Research and Education	1,92.96	Increase is mainly due to expenditure on Education and Other Expenditure.
<i>(b) Capital Account of Rural Development-</i>		
4515 Capital Outlay on other Rural Development Programmes	8,69.34	Increase is mainly due to expenditure on Panchayati Raj, Rural Development, Special Component Plan for Scheduled Castes and Tribal Area Sub-Plan.
<i>(f) Capital Account of Industry and Minerals-</i>		
4875 Capital Outlay on Other Industries	57.79	Increase is mainly due to “Other Expenditure”.
<i>(g) Capital Account of Transport-</i>		
5053 Capital Outlay on Civil Aviation	75.62	Increase is mainly due to Investments in Public Sector and Other Undertakings.
<i>(j) Capital Account of General Economic Services-</i>		
5475 Capital Outlay on other General Economic Services	1,69.22	Increase in expenditure is mainly due to Financial Support for Infrastructure Development, Special Component Plan for Scheduled Castes and Other Expenditure.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

4. The above increase was partly offset by decrease under:

Head of Account	Decrease (₹ in Crore)	Reasons
<b>B. Capital Account of Social Services-</b>		
<i>(b) Capital Account of Health and Family Welfare-</i>		
4210 Capital Outlay on Medical and Public Health	1,92.74	Decrease is mainly due to less expenditure on Allopathy, Hospitals and Dispensaries and Public Health Laboratories.
<b>C. Capital Account of Economic Services-</b>		
<i>(d) Capital Account of Irrigation and Flood Control-</i>		
4700 Capital Outlay on Major Irrigation	12,54.86	Decrease is mainly due to incurring less expenditure on Sri Krishna Devaraya Galeru Nagari Sujala Sravanti, Handri Niva Sujala Sravanti and Neradi Barrage Vamsadhara Project(Stage-II) (Boddepally Raja Gopala Rao Project).
4702 Capital Outlay on Minor Irrigation	3,29.27	Decrease is mainly due to incurring less expenditure towards Surface Water.
4711 Capital Outlay on Flood Control Projects	1,70.90	Decrease is mainly due to incurring less expenditure towards Civil Works.
<i>(g) Capital Account of Transport-</i>		
5054 Capital Outlay on Roads and Bridges	17,21.12	Decrease was mainly due to less incurring of expenditure under "Other Expenditure".
	* * *	



## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

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

Nature of Borrowings	Balance as on 01 April 2017	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities	
						Amount	Per cent		
<b>(₹ in crore)</b>									
<b>A.</b>	<b>Public Debt</b>								
<b>6003</b>	<b>Internal Debt of the State Government</b>								
	Market Loans	11,26,30.21	...	2,55,72.85	66,50.04	13,15,53.02	1,89,22.81	16.80	63.65
		...							
	WMA from the RBI	...	...	4,58,60.75	4,56,30.29	2,30.46	2,30.46	...	0.11
		...							
	Bonds	97,56.08	...		...	97,56.08	...	...	4.72
		...							
	Loans from Financial Institutions	35,90.09	...	16,83.07	6,28.93	46,44.23	10,54.14	29.36	2.25
		<b>(-)6.97<sup>(y)</sup></b>				<b>(-)6.97<sup>(y)</sup></b>			
	Special Securities issued to National Small Savings Fund	1,47,92.12	...	...	11,33.46	1,36,58.66	(-)11,33.46	(-)7.66	6.61
		...				...			
	Other Loans	1,09.57	...	...	43.55	66.02	(-)43.55	(-)39.75	0.03
		<b>(-)88.20<sup>(y)</sup></b>				<b>(-)88.20<sup>(y)</sup></b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>								
01	Non-Plan Loans	29.98	...	...	3.58	26.40	(-)3.58	(-)11.94	0.01
		<b>1.75</b>				<b>1.75</b>			
02	Loans for State Plan Schemes	89,81.27	...	9,46.79	9,91.13	89,36.93	(-)44.34	(-)0.49	4.32
		...							
03	Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
		<b>3.59</b>				<b>3.59</b>			

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

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

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

<b>(i) Statement of Public Debt and Other Liabilities</b>									
(Figures in <b>bold</b> represent balances yet to be apportioned and retained in Andhra Pradesh)									
Nature of Borrowings		Balance as on 01 April 2017	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities
							Amount	Per cent	
(₹ in crore)									
04	Loans for Centrally Sponsored Plan Schemes	...	...	...	...				
07	Pre-1984 -85 Loans	... <b>8.74</b>	...	...	...	... <b>8.74</b>	...	...	...
	<b>Total Public Debt (A)</b>	14,98,89.32 <b>(-81.09<sup>(9)</sup>)</b>	...	7,40,63.46	5,50,80.98	16,88,71.80 <b>(-81.09<sup>(9)</sup>)</b>	1,89,82.48	12.66	81.71
<b>B.</b>	<b>Other Liabilities</b>								
	<b>Public Accounts</b>								
	Small Savings, Provident Funds etc.	94,84.20	23,81.51 <sup>(1)</sup>	37,84.85	21,41.72	1,35,08.84 ...	16,43.13	13.85	6.54
	Reserve Funds bearing interest	2,55.49	28.77 <sup>(2)</sup>	4,85.99	7,38.39	31.86 ...	(-)2,52.40	(-)88.79	0.02
	Reserve Funds not bearing interest	3.85	13,68.59 <sup>(3)</sup>	15,55.38	14,72.33	14,55.49 ...	83.05	6.05	0.70
	Deposits bearing interest	14,72.09 <b>47,74.22</b>	...	1,04,11.64	96,00.03	22,83.70 <b>47,74.22</b>	8,11.61	55.13	1.10

<sup>(9)</sup> Minus balance is due to un-apportionment of Opening balance between Andhra Pradesh and Telangana.

- <sup>(1)</sup> The un-apportioned balance of ₹2,35,32.85 lakh (CR) under MH-8009 has been provisionally apportioned between two States. ₹1,37,24.36 lakh (CR) allocated to Andhra Pradesh and ₹98,08.49 lakh (CR) allocated to Telangana State. ₹99,94,31.72 lakh (CR) was already apportioned in the year 2016-17. The unapportioned balance of ₹38,48,19.56 lakh (CR) under MH-8011 has been provisionally apportioned between two States. ₹22,44,26.76 lakh (CR) allocated to Andhra Pradesh and ₹16,03,92.80 lakh (CR) allocated to Telangana State.
- <sup>(2)</sup> The un-apportioned balance of ₹17,81.66 lakh (CR) under MH-8115 have been provisionally apportioned between two States. ₹10,39.07 lakh (CR) allocated to Andhra Pradesh and ₹7,42.59 lakh (CR) allocated to Telangana State. The un-apportioned balance of ₹31,51.02 lakh (CR) under MH-8121 have been provisionally apportioned between two States. ₹18,37.67 lakh (CR) allocated to Andhra Pradesh and ₹13,13.35 lakh (CR) allocated to Telangana State.
- <sup>(3)</sup> The un-apportioned balance of ₹87.30 lakh (DR) under MH-8222 have been provisionally apportioned between two states. ₹50.92 lakh (DR) allocated to Andhra Pradesh and ₹36.38 lakh (DR) allocated to Telangana State. ₹54,25.43 lakh (Net CR) was apportioned to Andhra Pradesh in 2014-15. The unapportioned balance of ₹19,26.49 (CR) under MH-8226 have been provisionally apportioned between two states. ₹12,35.77 lakh (CR) allocated to Andhra Pradesh and ₹6,90.72 lakh (CR) allocated to Telangana State. The unapportioned balance of ₹20,61,46.79 lakh (CR) remained under MH-8229 have been provisionally apportioned between two states. ₹12,02,24.81 lakh (CR) allocated to Andhra Pradesh and ₹8,59,21.98 lakh (CR) allocated to Telangana State. ₹2,33.16 lakh (DR) was already apportioned to Andhra Pradesh in the year 2014-15. The unapportioned balance of ₹2,39,17.70 (CR) under MH-8235 have been provisionally apportioned between two states. ₹1,54,49.58 lakh (CR) allocated to Andhra Pradesh and ₹84,68.12 lakh (CR) allocated to Telangana State.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

<b>(i) Statement of Public Debt and Other Liabilities</b>									
(Figures in <b>bold</b> represent balances yet to be apportioned and retained in Andhra Pradesh)									
Nature of Borrowings	Balance as on 01 April 2017	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities	
						Amount	Per cent		
<b>(₹ in crore)</b>									
Deposits not bearing interest	1,67,25.89	...	8,92,46.48	8,54,49.42	2,05,22.95	37,97.06	22.70	9.93	
	<b>1,23,38.19</b>				<b>1,23,38.19</b>				
<b>Total Other Liabilities (B)</b>	2,79,41.52	37,78.87	10,54,84.34	9,94,01.89	3,78,02.84	60,82.45	19.18	18.29	
	<b>1,71,12.41</b>				<b>1,71,12.41</b>				
<b>Total Public Debt &amp; Other Liabilities(A+B)</b>	17,78,30.84	37,78.87	17,95,47.80	15,44,82.87	20,66,74.64	2,50,64.93	13.80	1,00.00	
	<b>1,70,31.32</b>				<b>1,70,31.32</b>				

## 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 2018, A-Fiscal Indicators – Rolling Targets, the outstanding total liabilities shall not exceed 25.09 *per cent* of the GSDP, as fixed for the financial year 2017-18. The total liability (including guarantees as per Section-2(1) of FRBM Act as percentage to GSDP (₹80,38,73 crore) during 2017-18 is 32.30 *per cent* against a ceiling of 25 *per cent* as fixed by Govt. of India in pursuance of the recommendation of 14<sup>th</sup> Finance Commission.

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

(c) **Internal Debt:** This includes market loans which are long-term loans (having a currency of more than 12 months) raised in the open market. As on 31 March 2018, fourteen loans totaling ₹2,28,00.00 crore bearing interest varying from 7.16 *per cent* to 7.77 *per cent* redeemable in the years between 2021 and 2032 were raised at par. Out of the nine redeemable Andhra Pradesh State Development (APSD) Loans in 2017-18, repayment of nine Market Loans viz., 7.92 *per cent*, 7.98 *per cent*, 8.00 *per cent*, 8.40 *per cent*(2), 8.41 *per cent*, 8.45 *per cent*(2) and 8.48 *per cent* were made during 2017-18 to the extent of ₹38,78.28 crore, out of which 5 loans pertain to APSD loans 2017.

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

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

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

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

The balances in the Funds at the commencement of 01 April 2017 and to the end of 31 March 2018 are shown below:

<b><u>Sinking Fund</u></b>				
<b>Opening Balance as on 01 April 2017</b>	<b>Balance allocated to Andhra Pradesh</b>	<b>Additions during the year</b>	<b>Withdrawals during the year</b>	<b>Closing Balance as on 31 March 2018</b>
58,99.58	...	8,66.97	22.59	67,43.96

(₹ in Crore)

An amount of ₹66,88.08 crore was invested from the balance of ₹67,43.96 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 2017-2018. 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 ₹9,46.79 crore towards back to back loans were received as on 31 March 2018 for State Schemes.

**3. Other Loans:** The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹1,46,01.62 crore as on 31 March 2018. The details of these loans are given in Statement No.17.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. **Small Savings, Provident Funds, etc.:** This includes balances under Investments of National Small Savings Fund, Provident Fund of Government Servants and balance in certain other funds. Particulars of outstanding balances are given in Statement No.17. As per decision taken by Government of India, Ministry of Finance in January 2017, the State Government was excluded from investment in NSSF with effect from 01 April 2016. The details of transactions under NSSF during the year 2017-18 are as follows:

Receipt under NSSF:	Nil
Repayments under NSSF:	₹ 11,33.46 crore
Interest on NSSF:	₹ 14,24.48 crore

Details of outstanding balances are given in Statement No.17(MH 6003-111).

### (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 2018 was ₹2,42,94.00 crore(Apportioned) and ₹1,71,12.41 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 2017	Receipts during the year	Repayments during the year	Balance on 31 March 2018
<b>(₹ in Crore)</b>					
(i) Interest bearing obligations such as:					
(a) Depreciation Reserve Funds of Government Commercial undertakings, etc.	28.77	2,55.49	4,85.99	7,38.39	31.86
(b) Other Obligations	...	14,72.09	1,04,11.64	96,00.03	22,83.70
		<b>47,74.22</b>			<b>47,74.22</b>
(ii) Non-Interest bearing obligations such as Deposits other than Earmarked funds etc.	13,68.59	1,67,29.74	9,08,01.86	8,69,21.75	2,19,78.44
		<b>1,23,38.19</b>			<b>1,23,38.19</b>
<b>Total</b>	13,97.36	1,84,57.32	10,16,99.49	9,72,60.17	2,42,94.00
		<b>1,71,12.41</b>			<b>1,71,12.41</b>

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (iii) Service of Debt

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

		2017-18	2016-2017
		(₹ in Crore)	
(i)	Gross Debt and other obligations outstanding at the end of the year		
(a)	Public Debt and Small Savings, Provident Funds, etc.	18,22,99.55	16,33,75.95
(b)	On other obligations	4,14,06.41	3,79,38.10
	<b>Total(i)</b>	22,37,05.96	20,13,14.05
(ii)	Interest paid by Government		
(a)	On Public Debt and Small Savings, Provident Funds, etc.	1,38,46.42	1,17,15.60
(b)	On Other obligations	0.44	(-)18.24
	<b>Total(ii)</b>	1,38,46.86	1,16,97.36
(iii)	Deduct		
(a)	Interest received on Loans and Advances given by Government	8.98	35.49
(b)	Interest realized on Investment of cash balances	45.29	66.18
	<b>Total(iii)</b>	54.27	1,01.67
(iv)	Net Interest charged	1,37,92.59	1,15,95.69
(v)	Percentage of Gross Interest (item(ii)) to total revenue receipts	13.18	11.82
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	13.13	11.72

There was in addition certain other receipts and adjustments totaling ₹90.52 crore such as interest received from Commercial Departments (₹26.18 crore), Miscellaneous Receipts (₹60.92 crore). Even after taking into account these receipts, there would still be a net burden of interest of ₹1,37,02.07 crore on Revenue (which works out to 13.04 per cent of the total revenue receipts).

The Government also received during the year ₹1.00 crore as Dividend on investments in Commercial undertakings etc.

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

		(₹ in Crore)	
		2017-18	2016-2017
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund		3,45.00	5,95.00

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

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

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

(₹ in Crore)

Loanee Groups <sup>(1)</sup>	Balance as on 01 April 2017 (#)	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 2018	Net Increase(+)/ Decrease(-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Statutory Corporations/Govt. companies	74.23 <b>76,28.83</b>		7,22.53	1.72	...	7,95.04 <b>76,28.83</b>	7,20.81	6.89
Universities/Academic Institutions	... <b>19.28</b>		...	...	...	... <b>19.28</b>	...	...
Panchayati Raj Institutions	... <b>46.32</b>		...	...	...	... <b>46.32</b>	...	...
Municipalities/Municipal Councils/Municipal Corporations	... <b>1,44.86</b>		...	...	...	... <b>1,44.86</b>	...	...
Urban Development Authorities	1,99.34 <b>36,64.05</b>		60.09		...	2,59.43 <b>36,64.05</b>	60.09	18.94
Housing Boards	... <b>34.12</b>		...	...	...	... <b>34.12</b>	...	...
State Housing Corporation	(-)10,10.10 <b>1,16,36.04</b>		17,58.44	4.30	...	7,44.04 <b>1,16,36.04</b>	17,54.14	...
Co-operative Societies/Co-operative Corporations/ Banks	28.80 <b>12,73.40</b>		15.87	7.54	...	37.13 <b>12,73.40</b>	8.33	2.02
Loans to Government Servants	2.83 <b>4,00.07</b>		61.79	35.24	0.12	29.26 <b>4,00.07</b>	26.30	...
Others	77.40 <b>32,52.71</b>		1,61.99	1.60	...	2,37.79 <b>32,52.71</b>	1,60.39	7.20
<b>Total - F- Loans and Advances</b>	(-)6,27.50 <b>2,80,99.68</b>		27,80.71	50.40	0.12	21,02.69 <b>2,80,99.68</b>	27,30.19	35.05

<sup>(1)</sup> For details please refer to Statement No. 18.

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

<sup>(#)</sup> Individual balances of loanee entity groups as on 01.04.2017 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.



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

**Following are the cases of a loan having been sanctioned as ‘loan in perpetuity’:**

**(₹ in Crore)**

<b>Sl.No.</b>	<b>Loanee entity</b>	<b>Year of Sanction</b>	<b>Sanction Order No.</b>	<b>Amount</b>	<b>Rate of Interest</b>
	...	...	...	...	...
	...	...	...	...	...

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 2017	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 2018	Net increase(+)/ Decrease (-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>A. General Services</b>								
<b>(i) Pension and Miscellaneous General Services</b>								
Pension and Miscellaneous General Services	9.80		26.00	...	...	35.80	26.00	0.93
	<b>0.65</b>					<b>0.65</b>	...	...
<b>Total - Pension and Miscellaneous Services</b>	9.80		26.00	...	...	35.80	26.00	0.93
	<b>0.65</b>					<b>0.65</b>	...	...
<b>Total - A - General Services</b>	9.80		26.00	...	...	35.80	26.00	0.93
	<b>0.65</b>					<b>0.65</b>	...	...
<b>B. Social Services</b>								
Education Sports Art and Culture	...		...	...	...	...	...	...
	<b>2,28.51</b>					<b>2,28.51</b>	...	...
Health and Family Welfare	37.88		...	...	...	37.88	...	3.60
	<b>5,62.16</b>					<b>5,62.16</b>	...	...
Water Supply, Sanitation, Housing & Urban Development	(-)7,86.03 <sup>(x)</sup>		19,08.28	4.31	...	11,17.94	19,03.97	(-)75.08
	<b>2,03,72.49</b>					<b>2,03,72.49</b>	...	...
Information and Broadcasting	...		...	...	...	...	...	...
	<b>44.36</b>					<b>44.36</b>	...	...
Welfare of SCs, STs, OBCs and Minorities	(-)1.40 <sup>(x)</sup>		...	0.20	...	(-)1.60 <sup>(x)</sup>	(-)0.20	(-)0.15
	<b>10,56.90</b>					<b>10,56.90</b>	...	...
Social welfare and Nutrition	...		...	...	...	...	...	...
	<b>70.47</b>					<b>70.47</b>	...	...
<b>Total - B - Social Services</b>	(-)7,49.55		19,08.28	4.51	...	11,54.22	19,03.77	(-)71.64
	<b>2,23,34.89</b>					<b>2,23,34.89</b>	...	...

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

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

## 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 2017	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 2018	Net increase(+)/ Decrease(-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>C. Economic Services</b>								
Agriculture and Allied Services	(-)12.06 <sup>(x)</sup>		46.23	8.93	...	25.24	37.30	(-)1.99
	<b>8,20.99</b>					<b>8,20.99</b>	...	...
Irrigation and Flood Control	...		...	...	...	...	...	...
	<b>1,63.35</b>					<b>1,63.35</b>	...	...
Energy	(-)4,96.63 <sup>(x)</sup>		3,22.00	1.72	...	(-)1,76.35 <sup>(x)</sup>	3,20.28	(-)47.34
	<b>20,30.35</b>					<b>20,30.35</b>	...	...
Industry and Minerals	40.56		15.87	...	...	56.43	15.87	3.85
	<b>8,62.53</b>					<b>8,62.53</b>	...	...
Transport	5,77.55		4,00.54	...	...	9,78.09	4,00.54	54.87
	<b>14,54.92</b>					<b>14,54.92</b>	...	...
General Economic Services	...		...	...	...	...	...	...
	<b>22.44</b>					<b>22.44</b>	...	...
<b>Total - C - Economic Services</b>	1,09.42		7,84.64	10.65	...	8,83.41	7,73.99	9.38
	<b>53,54.58</b>					<b>53,54.58</b>	...	...
<b>D. Loans to Govt. Servants</b>								
Loans to Government Servants	2.83		61.79	35.24	0.12	29.26	26.43	...
	<b>4,00.07</b>					<b>4,00.07</b>	...	...
<b>Total - D - Loans to Government Servants</b>	2.83		61.79	35.24	0.12	29.26	26.43	...
	<b>4,00.07</b>					<b>4,00.07</b>	...	...

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

(x) Minus balance is due to un-apportionment of Opening balances between Andhra Pradesh 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 2017	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 2018	Net Increase(+)/ Decrease(-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>E. Loans for Miscellaneous Purposes</b>								
Loans for Miscellaneous purposes	...		...	...	...	...	...	...
<b>Total – E - Loans for Miscellaneous purposes</b>	<b>9.49</b>					<b>9.49</b>	...	...
<b>Total – F -Loans and Advances</b>	(-)6,27.50		27,80.71	50.40	0.12	21,02.69	27,30.19	(-)61.32
	<b>2,80,99.68</b>					<b>2,80,99.68</b>	...	...

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

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

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

(₹ in Crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
		Principal	Interest <sup>(*)</sup>	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corpn.	13.25	19.55	32.80	2002	13.25
2.	A P BCs Co-op Finance Corpn.	14.78	21.80	36.58	2002	14.78
3.	A P Centre for Finance Systems and Services	10.00	1.00	11.00	2016	36.00
4.	A P Civil Supplies Corpn.	19.42	28.64	48.06	2002	19.42
5.	A P Co-op Bank	8.39	12.42	20.81	2002	8.39
6.	A P Co-op Central Agricultural Development Bank	2,32.35	3,55.90	5,88.25	2002	2,32.35
7.	A P Co-op Marketing Societies	2.22	3.27	5.49	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	13.58	22.79	2002	9.21
9.	A P Dairy Development Co-operative Fedn.	86.23	1,27.01	2,13.24	2002	86.23
10.	A P Fisheries Development Corpn.	0.03	0.04	0.07	2002	0.03
11.	A P Forest Development Corpn.	7.28	8.20	15.48	2002	7.28
12.	A P GENCO	6,26.91	11,01.89	17,28.80	2002	6,26.91
13.	A P Girijan Cooperative Corporation	16.19	7.78	23.97	2002	16.19
14.	A P Health Medical Housing and Infrastructure Development Corpn.	5,94.64	2,46.61	8,41.25	2002	5,94.64
15.	A P Heavy Machinery and Engineering Ltd	1.00	0.48	1.48	2002	1.00
16.	A P Housing Board	33.69	16.00	49.69	2002	33.69

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

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

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

(₹ in Crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
		Principal	Interest	Total		
1	2	3	4	5	6	7
17.	A P Industrial infrastructure Corpn.	2,78.61	98.25	3,76.86	2002	2,78.61
18.	A P Karshak Parishad	0.42	0.20	0.62	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	1.77	5.95	2009	4.18
20.	A P Markfed.	28.87	13.77	42.64	2002	28.87
21.	A P Rajiv Swagruha Corpn.	3,51.00	100.04	4,51.04	2013	3,51.00
22.	A P Revenue Association, Hyderabad	0.20	0.10	0.30	2002	0.20
23.	A P Scooters Limited	5.99	2.85	8.84	2002	5.99
24.	A P SCs Co-op Finance Corporation	2,28.21	97.79	3,26.00	2002	2,28.21
25.	A P Sheep and Goat Development Co-op Fedn	3.31	1.95	5.26	2002	57.77
26.	A P State Construction Corporation	10.44	4.96	15.40	2002	10.44
27.	A P State Electricity Board	20.24	9.61	29.85	2002	20.24
28.	A P State Film Development Corpn.	44.36	21.07	65.43	2002	44.36
29.	A P State Finance Corpn.	12.93	6.14	19.07	2002	12.93
30.	A P State Housing Corpn.	41,87.38	24,88.26	66,75.64	2002	43,58.92
31.	A P State Housing NTR Programme	78,29.76	33,79.45	1,12,09.21	2007	78,29.76
32.	A P State Industrial Development Construction Corpn.	33.75	16.03	49.78	2002	33.75
33.	A P State Irrigation Development Corpn.	1,25.88	59.80	1,85.68	2002	1,25.88

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

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

(₹ in crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
		Principal	Interest	Total		
1	2	3	4	5	6	7
34.	A P State Meat & Poultry Development Corpn.	1.55	0.74	2.29	2002	1.55
35.	A P State Minorities Finance Corpn.	10.05	3.93	13.98	2011	10.05
36.	A P State Police Housing Corpn.	1,73.93	79.86	2,53.79	2002	1,73.93
37.	A P State Road Transport Corpn	18,21.16	6,14.65	24,35.81	2004	22,00.80
38.	A P State SCs and STs Co-op Housing Societies Fedn.	25.19	11.97	37.16	2002	25.19
39.	A P State Seeds Development Corpn.	1,94.92	92.59	2,87.51	2002	1,94.92
40.	A P State Small Scale Industries Development Corpn.	1.53	0.73	2.26	2002	1.53
41.	A P STs Co-op Finance Corpn.	0.12	0.06	0.18	2002	0.12
42.	A P Textiles Development Corpn.	0.43	0.21	0.64	2002	0.43
43.	A P TRANSCO	9,06.82	2,99.87	12,06.69	2002	12,27.09
44.	A P Tribal Development Corpn.	0.01	0.01	0.02	2002	0.01
45.	A P Urban Development and Housing Corpn.	12.63	6.00	18.63	2002	12.63
46.	A P Urban Finance & Infrastructure devpt. Corpn.	2,36.17	1,12.18	3,48.35	2002	2,36.17
47.	A P Vikalangula Co-op Corporation	3.09	1.47	4.56	2002	3.09
48.	Allwyn Auto Ltd	33.45	15.89	49.34	2002	33.45
49.	Allwyn Watches Ltd	39.39	18.71	58.10	2002	39.39
50.	Ananthapur Sheep Breeders Co-op Union	0.05	0.03	0.08	2002	0.05

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

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

		Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	(₹ in crore)
Sl.No	Loanee-Entity	Principal	Interest	Total		Total loans outstanding against the entity on 31 March 2018
1	2	3	4	5	6	7
51.	APCO	1,03.33	36.31	1,39.64	2002	1,03.83
52.	APTSIDCO	20.00	0.00	20.00	..	20.00
53.	APUIAML	5.00	0.00	5.00	..	5.00
54.	Azamjahi Mills	1.24	0.59	1.83	2002	1.24
55.	Bhagyanagar Urban Devpt Authority	0.71	0.33	1.04	2009	0.71
56.	C R Rao Advanced Institute of Mathematics	3.50	1.58	5.08	2009	3.50
57.	Chirala of Co-operative Spinning Mills	12.55	5.96	18.51	2003	12.55
58.	Chittoor Dairy Cooperative Milk Producers Union	17.24	8.19	25.43	2002	17.24
59.	Co-op Sugar factories	2,26.14	97.21	3,23.35	2002	2,41.51
60.	Co-operative spinning mills	33.34	15.89	49.23	2002	33.34
61.	Fishermen Co-operatives	14.04	6.67	20.71	2002	14.04
62.	Girijan Cooperatives	1.02	0.48	1.50	2002	1.02
63.	Guntakal Co-op spinning Mills	1.18	0.56	1.74	2002	1.18
64.	Hyderabad Allwyn Ltd	51.23	24.33	75.56	2002	51.23
65.	Hyderabad Chemicals and Fertilizers Ltd	5.80	2.76	8.56	2002	5.80
66.	Hyderabad Metro Devpt. Authority	37,87.51	15,87.98	53,75.49	2009	38,47.51
67.	Hyderabad Metro Rail Ltd	12,83.00	4,87.84	17,70.84	2011	12,83.00
68.	Hyderabad Metropolitan Water Supply & Sewerage Board	18,43.01	7,74.17	26,17.18	2002	18,43.01



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

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

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
		Principal	Interest	Total		
1	2	3	4	5	6	7
69.	Hyderabad Public School	12.56	5.97	18.53	2002	12.56
70.	ICDP	65.68	33.81	99.49	2003	65.68
71.	ILTD Tobacco Growers	1.87	0.89	2.76	2002	1.87
72.	JN Institute of Advanced Studies	1.75	0.83	2.58	2009	1.75
73.	Kadapa Sheep Breeders Co-operative Union	1.00	0.51	1.51	2002	1.00
74.	Krishi Engg./Krishi Foundry Ltd	0.07	0.03	0.10	2002	0.07
75.	LIDCAP	6.88	3.27	10.15	2002	6.88
76.	MADA	50.00	0.00	50.00	2002	50.00
77.	Municipal Corporation of Hyderabad	4.36	2.07	6.43	2002	4.36
78.	Municipal Corporations	6.39	3.04	9.43	2002	6.39
79.	Municipalities	35.33	13.55	48.88	2002	35.33
80.	Municipalities Hyderabad and surroundings	60.16	28.58	88.74	2002	60.16
81.	Municipalities and Corporations	38.56	18.32	56.88	2002	38.56
82.	Nagarjuna University	0.13	0.06	0.19	2002	0.13
83.	National Scholarships Scheme	6.59	3.13	9.72	2002	6.59
84.	Nizam Sugar Factory Ltd	10.78	5.12	15.90	2002	10.78
85.	OILFED	1.00	0.48	1.48	2002	1.00
86.	Other Cooperatives	1,09.45	27.03	1,36.48	2002	1,09.45

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

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

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
		Principal	Interest	Total		
1	2	3	4	5	6	7
87.	Others	1,51.20	70.83	2,22.03	2002	1,51.20
88.	Panchayati Raj Institutions	46.43	22.05	68.48	2002	46.43
89.	Public Sector Undertakings	31.07	14.76	45.83	2002	31.07
90.	Rajahmundry Co-operative Spinning Mills	36.67	17.42	54.09	2002	36.67
91.	RFC	13.77	6.54	20.31	2002	13.77
92.	Sir Silk Mills	2.55	1.21	3.76	2009	2.55
93.	Sports Authority of AP	2,09.23	96.43	3,05.66	2002	2,09.23
94.	State Teachers Union, Hyderabad	0.10	0.05	0.15	2002	0.10
95.	Textile Processing Co-op Society Ltd Hyderabad	1.81	0.86	2.67	2002	1.81
96.	Tobacco Growers Co-op Union Limited	4.50	2.14	6.64	2002	4.50
97.	Town Planning Trust	0.02	0.01	0.03	2002	0.02
98.	TRICOR	20.04	9.94	29.98	2002	20.04
99.	Vijayawada Airport	4.00	1.90	5.90	2002	4.00
100.	Visakhapatnam Town Planning Trust	0.86	0.41	1.27	2002	0.86
101.	Visakhapatnam Urban Development Authority	0.17	0.08	0.25	2002	0.17
102.	Visakhapatnam Water Supply Scheme	10.70	5.08	15.78	2002	10.70
103.	Voltas Ltd.,	2.00	0.95	2.95	2002	2.00
104.	Voluntary Retirement Scheme	98.56	47.15	1,45.71	2002	98.56
105.	Weaker Section Housing Programme under NTR Programme <sup>(§)</sup>	3,01.02	38.26	3,39.28	2002	3,90.77
106.	Bhogapuram International Airport	...	...	...	2017	20.90

(§) The name of the entity has been renamed from “Indiramma Programme” (in previous years) to “NTR Programme”

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years  
2016-17 and 2017-18**

Name of the Concern	2017-18			2016-17		
	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year
						(₹ in Crore)
1. Statutory Corporations	3	0.50 <b>2,05.07</b>	...	3	<b>2,05.57</b>	...
2. Rural Banks	1	<b>26.96</b>	...	1	<b>26.96</b>	...
3. Government Companies	59	2,07.60 <b>65,57.69</b>	...	57	64.25 <b>65,59.01</b>	0.22
4. Other Joint Stock Cos & Partnerships	27	2.06 <b>55.64</b>	...	27	<b>57.70</b>	...
5. Co-operative Institutions and Local Bodies	66	8,60.93 <b>15,55.85</b>	...	66	5,05.60 <b>15,55.90</b>	0.13
<b>TOTAL</b> <sup>(§)</sup>	156	10,71.09 <b>84,01.21</b>	1.00 <sup>(#)</sup>	154	5,69.85 <b>84,05.14</b>	4.23 <sup>(*)</sup>

(§) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from

CONSOLIDATED FUND	10,67.16	5,69.85
	<b>84,01.21</b>	<b>84,01.21</b>
EARMARKED FUNDS	3.93	<b>3.93</b>
<b>TOTAL</b>	10,71.09	5,69.85
	<b>84,01.21</b>	<b>84,05.14</b>

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

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

(\*) Includes Dividend of ₹3.88 crore credited to MH 0050-Dividends and Profits, but excluded in the statement for want of full particulars of remitting institutions.

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

## 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 2017-18	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2017-18	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	1,59,51.02	...	...	...	...	...	86,83.01	...	...	...
Co-operatives	4,83.14	...	4,24.82	...	...	...	3,56.22	...	...	...
Agriculture	1,89,08.00	...	1,89,08.00	...	...	...	1,38,08.00	...	...	...
Transport	54,38.23	...	43,84.23	...	...	...	46,20.70	...	...	...
State Financial Corporation	1,50.00	...	...	...	...	...	1,50.00	...	...	...
Water Supply, Sanitation, Housing & Urban Development	93,76.88	...	59,01.59	...	...	...	61,99.33	...	...	...
Communication	3,00.00	...	...	...	...	...	78.00	...	...	...
Industries	27,33.07	...	20,00.00	...	...	...	20,68.80	...	...	...
Other Institutions	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>5,33,40.34</b>	...	<b>3,16,18.64</b>	...	...	...	<b>3,59,64.06</b>	...	<b>1,78.00<sup>(#)</sup></b>	...

Note: 1) The Statement is compiled based on the Budget Document of 2018-19(V/2) of Government of Andhra Pradesh.  
2) Information pertaining to Columns 3 to 7, 9 and 10 has not been provided by the State Government/Department.

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

(#) Institution wise details not provided by the State Government/Department.

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

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

Grantee Institutions		Grants Released			Grants for Creation of Capital Assets		
		2017-18			2016-17	2017-18	2016-17
		State Fund Expenditure	Central Assistance including CSS and CS	Total			
(₹ in Crore)							
<b>1.</b>	<b>Panchayati Raj Institutions</b>						
(i)	Zilla Parishads	54,31.51	0.00	54,31.51	58,20.50	1,30.48	7,97.23
(ii)	Panchayat Samities	22,19.65	0.00	22,19.65	19,71.08	...	4.35
(iii)	Gram Panchayats	5,31.23	58.74	5,89.97	5,07.52	...	...
(iv)	Others	...	...	...	1,10.27	...	...
<b>2.</b>	<b>Urban Local Bodies</b>						
(i)	Municipal Corporations	3,85.95	0.00	3,85.95	10,69.03	...	10,03.51
(ii)	Municipalities/ Municipal Councils	9,55.88	4,37.20	13,93.08	11,16.83	...	...
(iii)	Others	3,20.01	8,76.84	11,96.85	7,70.65	55.19	...
<b>3.</b>	<b>Public Sector Undertakings</b>						
(i)	Government Companies	4,21.48	15.41	4,36.89	3,74.63	...	...
(ii)	Statutory Corporations	4,37.42	0.00	4,37.42	85,57.52	...	...
<b>4.</b>	<b>Autonomous Bodies</b>						
(i)	Universities	15,70.54	6.71	15,77.25	15,97.98	...	36.99
(ii)	Development Authorities	9.29	11.38	20.67	5.24	...	...
(iii)	Co-operative Institutions	5,63.55	0.00	5,63.55	2,14.47	...	...
(iv)	Others	20,28.91	27.99	20,56.90	25,53.09	...	...
<b>5.</b>	<b>Non-Government Organisations</b>	14,22.05	0.00	14,22.05	11,93.00	...	...
<b>6.</b>	<b>Others</b> (not covered by items 1 to 5 above)	2,84,18.99	69,39.79	3,53,58.78	2,81,16.72	30.00	2,36.52
	<b>TOTAL<sup>(§)</sup></b>	<b>4,47,16.46</b>	<b>83,74.06</b>	<b>5,30,90.52</b>	<b>5,39,78.53</b>	<b>2,15.67</b>	<b>20,78.60</b>

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

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

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

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

Grantee Institution		Total Value	
		2017-18	2016-17
		(₹ in Crore)	
<b>1.</b>	<b>Panchayati Raj Institutions</b>		
(i)	Zilla Parishads		
(ii)	Panchayat Samities		
(iii)	Gram Panchayats		
<b>2.</b>	<b>Urban Local Bodies</b>		
(i)	Municipal Corporations		
(ii)	Municipalities/ Municipal Councils		
(iii)	Others		
<b>3.</b>	<b>Public Sector Undertakings</b>		
(i)	Government Companies		
(ii)	Statutory Corporations		
<b>4.</b>	<b>Autonomous Bodies</b>		
(i)	Universities		
(ii)	Development Authorities		
(iii)	Co-operative Institutions		
(iv)	Others		
<b>5.</b>	<b>Non-Government Organisations</b>		
<b>TOTAL</b>			

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

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			Actuals		
	2017-18			2016-17		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
						(₹ in Crore)
Expenditure Heads (Revenue Account)	1,39,18.08	10,72,95.69	12,12,13.77	1,17,30.31	10,44,84.90	11,62,15.21
Expenditure Heads (Capital Account)	9.19	1,34,81.52	1,34,90.71	27.14	1,51,16.63	1,51,43.77
Disbursement under Public Debt, Loans & Advances, Inter-State } Settlement and Transfer to Contingency Fund <sup>(a)</sup>	5,50,80.98	27,88.94	5,78,69.92	3,47,76.54	5,63.17	3,53,39.71
<b>TOTAL</b>	<b>6,90,08.25</b>	<b>12,35,66.15</b>	<b>19,25,74.40</b>	<b>4,65,33.99</b>	<b>12,01,64.70</b>	<b>16,66,98.69</b>
<b>(a) The figures have been arrived as follows:-</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	5,40,86.27	...	5,40,86.27	3,40,29.72	...	3,40,29.72
Loans & Advances from the Central Govt.	9,94.71	...	9,94.71	7,46.82	...	7,46.82
<b>F. Loans and Advances<sup>(*)</sup></b>						
Loans for General Services	...	26.00	26.00	...	10.00	10.00
Loans for Social Services	...	19,08.27	19,08.27	...	2,12.19	2,12.19
Loans for Economic Services	...	7,84.65	7,84.65	...	2,77.57	2,77.57
Loans to Government Servants, etc.	...	61.79	61.79	...	64.06	64.06
Loans for Miscellaneous Purposes	...	...	...	...	...	...
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	8.23	8.23	...	(-)0.65	(-)0.65
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	...	...	...	...	...	...

(\*) A more detailed account is given in Statement No.18 at pages 373 to 455.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2016-17 and 2017-18 is as under:-

Percentage of total expenditure		
Year	<i>Charged</i>	<i>Voted</i>
2017-18	35.83	64.17
2016-17	27.92	72.08

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

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

Heads	On 01 April 2017	Amount allocated to Andhra Pradesh	During the year 2017-18	On 31 March 2018
<b>(₹ in Crore)</b>				
<b>Capital and Other Expenditure-</b>				
<b>Capital Expenditure-</b>				
Public Works	1,63.73	...	35.96	1,99.69
	<b>10,21.67</b>			<b>10,21.67</b>
Other General Services	4,40.15	...	2,47.08	687.23
	<b>18,51.34</b>			<b>18,51.34</b>
Education, Sports, Art & Culture	9,91.64	...	3,63.18	13,54.82
	<b>13,11.07</b>			<b>13,11.07</b>
Health and Family Welfare	8,68.02	...	2,00.96	10,68.98
	<b>12,78.54</b>			<b>12,78.54</b>
Water Supply, Sanitation, Housing and Urban Development	21,54.26	...	10,93.17	32,47.43
	<b>34,90.39</b>			<b>34,90.39</b>
Information and Broadcasting	...	...	2.99	2.99
	<b>6.50</b>			<b>6.50</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	15,79.67	...	6,77.40	22,57.07
	<b>35,55.63</b>			<b>35,55.63</b>
Social Welfare and Nutrition	2,22.51	...	88.87	3,11.38
	<b>3,11.85</b>			<b>3,11.85</b>
Other Social Services	6,14.55	...	4,63.84 <sup>(A)</sup>	10,78.39
	<b>4,83.22</b>			<b>4,83.22</b>
Agriculture and Allied Activities	2,53.34	...	2,43.09	4,96.43
	<b>7,73.00</b>			<b>7,73.00</b>
Rural Development	...	...	8,69.34	8,69.34
	<b>18,52.76</b>			<b>18,52.76</b>
Irrigation and Flood Control	2,21,46.80	...	82,42.67	3,03,89.47
	<b>10,50,03.19</b>			<b>10,50,03.19</b>
Energy	62.47	...	22.75	85.22
	<b>53,28.53</b>			<b>53,28.53</b>
Industry and Minerals	11.04	...	99.79	1,10.83
	<b>20,71.12</b>			<b>20,71.12</b>
Transport	60,20.88	...	4,52.87	64,73.75
	<b>1,83,11.70</b>			<b>1,83,11.70</b>
General Economic Services	3,06.58	...	3,86.67	6,93.25
	<b>46,99.16</b>			<b>46,99.16</b>
<b>Total- Capital Expenditure</b>	3,58,35.64	...	1,34,90.63	4,93,26.27
	<b>15,13,49.67</b>			<b>15,13,49.67</b>

(A) Excludes ₹ 0.08 crore(charged) met out of an advance from the Contingency Fund during 2016-17 and recouped to the Fund during the year 2017-18.



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

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

Heads	On 01 April 2017	Amount allocated to Andhra Pradesh	During the year 2017-18	On 31 March 2018
<b>(₹ in Crore)</b>				
<b>Loans and Advances-</b>				
Miscellaneous General Services	9.80	...	26.00	35.80
	<b>0.65</b>			<b>0.65</b>
Education, Sports, Art & Culture	...	...	...	...
	<b>2,28.51</b>			<b>2,28.51</b>
Health and Family Welfare	37.88	...	...	37.88
	<b>5,62.16</b>			<b>5,62.16</b>
Water Supply, Sanitation, Housing and Urban Development	(-)7,86.03	...	19,03.97	11,17.94
	<b>2,03,72.49</b>			<b>2,03,72.49</b>
Information and Broadcasting	...	...	...	...
	<b>44.36</b>			<b>44.36</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)1.40	...	(-)0.20	(-)1.60
	<b>10,56.90</b>			<b>10,56.90</b>
Social Welfare and Nutrition	...	...	...	...
	<b>70.47</b>			<b>70.47</b>
Agriculture and Allied Activities	(-)12.06	...	37.30	25.24
	<b>8,20.99</b>			<b>8,20.99</b>
Irrigation and Flood Control	...	...	...	...
	<b>1,63.35</b>			<b>1,63.35</b>
Energy	(-)4,96.62	...	3,20.27	(-)1,76.35
	<b>20,30.35</b>			<b>20,30.35</b>
Industry and Minerals	40.55	...	15.87	56.42
	<b>8,62.53</b>			<b>8,62.53</b>
Transport	5,77.55	...	4,00.54	9,78.09
	<b>14,54.92</b>			<b>14,54.92</b>
General Economic Services	...	...	...	...
	<b>22.44</b>			<b>22.44</b>
Loans to Government Servants etc.	2.83	...	26.44	29.27
	<b>4,00.07</b>			<b>4,00.07</b>
Miscellaneous Loans	...	...	...	...
	<b>9.49</b>			<b>9.49</b>
<b>Total- Loans and Advances</b>	(-)6,27.50	...	27,30.19	21,02.69
	<b>2,80,99.68</b>			<b>2,80,99.68</b>
Transfer to Contingency Fund	49.60	...	...	49.60
	...			...
<b>Total- Capital and Other Expenditure</b>	3,52,57.74	...	1,62,20.82	5,14,78.56
	<b>17,94,49.35</b>			<b>17,94,49.35</b>

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

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

Heads	On 01 April 2017	Amount allocated to Andhra Pradesh	During the year 2017-18	On 31 March 2018
<b>(₹ in Crore)</b>				
<b>Deduct-</b>				
i) Contribution from Contingency Fund	0.08	...	(-)0.08	...
	...			...
ii) Contribution from Miscellaneous Capital Receipts	<b>84,55.98</b>	...	...	<b>84,55.98</b>
iii) Contribution from Development Funds, Reserve Funds etc.	...	...	...	...
	...			...
<b>Net-Capital and Other Expenditure</b>	3,52,57.66	...	1,62,20.90	5,14,78.56
	<b>17,09,93.37</b>			<b>17,09,93.37</b>
<b>PRINCIPAL SOURCES OF FUNDS-</b>				
<b>Debt-</b>				
Internal Debt of the State Government	14,08,78.07	...	1,90,30.41	15,99,08.48
	<b>(-)95.17</b>			<b>(-)95.17</b>
Loans and Advances from the Central Government	90,11.25	...	(-)47.92	89,63.33
	<b>14.08</b>			<b>14.08</b>
Small Savings, Provident Funds, etc.	94,84.20	23,81.51	16,43.13	1,35,08.84
	<b>23,81.51</b> <sup>(X)</sup>			...
<b>Total- Debt</b>	15,93,73.52	23,81.51	2,06,25.62	18,23,80.65
	<b>23,00.42</b>			<b>(-)81.09</b>
<b>Other Receipts-</b>				
Contingency Fund	49.88	...	0.12	50.00
	...			...
Reserve Funds	67,32.31	14,03.29	7,27.23	88,62.83
	<b>14,03.29</b> <sup>(R)</sup>			...
Net Balances under Deposits	1,81,97.98	...	46,08.67	2,28,06.65
	<b>1,71,12.41</b>			<b>1,71,12.41</b>
Civil Advances	(-)0.50	...	(-)0.36	(-)0.86
	<b>(-)29.63</b>			<b>(-)29.63</b>
Suspense less Cash Balance Investment Account	(-)3,54.69	63.77	3,37.73	46.81
	<b>(-)1,94.78</b> <sup>(J)</sup>			<b>(-)2,58.55</b>
Remittances	(-)10,07.80	(-)26.92	26,56.59	16,21.87
	<b>(-)3,37.15</b> <sup>(B)</sup>			<b>(-)3,10.23</b>
<b>Total- Other Receipts</b>	2,36,17.18	14,40.14	83,29.98	3,33,87.30
	<b>1,79,54.14</b>			<b>1,65,14.00</b>
<b>Total- Debt and Other Receipts</b>	18,29,90.70	38,21.65	2,89,55.60	21,57,67.95
	<b>2,02,54.56</b>			<b>1,64,32.91</b>

(X) Excludes ₹17,02.01 crore apportioned to Telangana during 2017-18. (R) Excludes ₹9,75.24 crore apportioned to Telangana during 2017-18. (J) Excludes ₹53.83 crore apportioned to Telangana during 2017-18. (B) Excludes ₹(-)2.32 crore apportioned to Telangana during 2017-18. Difference of ₹0.01 crore in balances shown as on 01 April 2017 is due to rounding.

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

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

Heads	On 01 April 2017	Amount allocated to Andhra Pradesh	During the year 2017-18	On 31 March 2018
<b>(₹ in Crore)</b>				
<b>Deduct-</b>				
i) Cash Balance	(-).2,31.58		(-)6,23.88	(-)8,55.46
	...			...
ii) Investments	1,01,70.89	5.93	(-)28,01.32	73,75.50
	<b>5.93</b> <sup>(Y)</sup>			...
<b>Total</b>	17,30,51.39	38,15.72	3,23,80.80	20,92,47.91
	<b>2,02,48.63</b>			<b>1,64,32.91</b>
<b>Deduct:</b> Revenue Deficit/ <b>Add:</b> Revenue Surplus		...	(-)1,61,51.67	
<b>Add:</b> Amount closed to Government Account		...	...	
<b>Deduct:</b> Inter State Suspense		...	8.23	
<b>Net Provision of Funds</b>		...	<u>1,62,20.90</u>	

(Y) Excludes ₹4.24 crore apportioned to Telangana during 2017-18

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2018 is explained below:

Progressive Net Capital and Other Expenditure	...	22,24,71.93
Progressive Principal Sources of funds	...	22,56,80.82
<b>Difference</b>	...	<u>(-)32,08.89</u>

The difference of ₹ (-)32,08.89 crore is explained below:

Cumulative Revenue Deficit to the end of 31 March 2018		(-)5,44,60.01
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2018		(-)10,31,06.28
Cumulative Inter State Settlement to end of 31 March 2018		(-)2,03.06
Net difference of Application of Funds and Sources of Funds(un-apportioned) to the end of 31 March 2018.		<u>15,45,60.46</u>
<b>Total</b>	...	<u>(-)32,08.89</u>

\* \* \*

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

<b>A. The following is a summary of the balances as on 31 March 2018</b> (Figures in <b>bold</b> represent balances un-apportioned and retained in Andhra Pradesh)			
<b>Debit Balance</b>	<b>Sector of the General Account</b>	<b>Name of Account</b>	<b>Credit Balance</b>
			<b>(₹ in Crore)</b>
		<b>Consolidated Fund</b>	
19,54,78.47	A to D and Part of L (MH 8680 only)	Government Account	
...	E	Public Debt	16,88,71.81
			<b>(-)<b>81.09</b></b>
21,02.69	F	Loans and Advances	...
<b>2,80,99.68</b>			
		<b>Contingency Fund</b>	
...		Contingency Fund	50.00
		<b>Public Account</b>	
...	I	Small Savings, Provident Funds, etc. <sup>(1)</sup>	1,35,08.84
	J	<b>Reserve Funds<sup>(1)</sup></b>	
...		(i) Reserve Funds Bearing Interest	31.86
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	88,30.98
73,75.49		Investments	...

(1) The un-apportioned balance under I-Small Savings, Provident Funds (₹40,83.52 crore) and J-Reserve Funds (₹23,68.36) have been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹23,81.51 crore under I-Small Savings, Provident Funds and ₹13,97.36 crore under J-Reserve Funds to Andhra Pradesh and ₹17,02.01 crore under I-Small Savings, Provident Funds and ₹9,71.00 crore under J-Reserve Funds to Telangana.

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

<b>A. The following is a summary of the balances as on 31 March 2018</b> (Figures in <b>bold</b> represent balances un-apportioned and retained in Andhra Pradesh)			
Debit balance	Sector of the General Account	Name of Account	Credit balance
			(₹ in Crore)
	K	<b>Deposits and Advances</b>	
...		(i) Deposits Bearing Interest	22,83.70
			<b>47,74.22</b>
...		(ii) Deposits not Bearing Interest	2,05,22.95
			<b>1,23,38.19</b>
0.86		(iii) Advances	...
<b>29.63</b>			
	L	<b>Suspense and Miscellaneous</b>	
...		Investments	...
...			
...		Other Items (Net)	46.81
<b>2,58.55<sup>(2)</sup></b>			...
...	M	<b>Remittances</b>	16,21.87
<b>3,10.23<sup>(3)</sup></b>			...
(-)8,55.46	N	<b>Cash Balance</b>	...
23,28,00.14 <sup>(4)</sup>		<b>TOTAL</b>	23,28,00.14

- (2) The Balance of ₹1,40.94 crore (DR) under L-Suspense and Miscellaneous as on 01 June 2014 has been provisionally apportioned to the extent of ₹1,17.60 crore (CR) (MH-8658-112) between two states. ₹63.77 crore (CR) allocated to Andhra Pradesh and ₹53.83 crore (CR) allocated to Telangana State, leaving un-apportioned balance of ₹2,58.55 crore (DR) shown in **bold** font in Finance Accounts of both the states.
- (3) The Balance of ₹3,39.47 crore (DR) under M-Remittances as on 01 June 2014 has been provisionally apportioned to the extent of ₹29.24 crore (DR) (MH-8793-Inter State Suspense Account) between two states. ₹ 26.92 crore (DR) allocated to Andhra Pradesh and ₹2.32 Crore (DR) allocated to Telangana State, leaving un-apportioned balance of ₹3,10.23 crore (DR) shown in **bold** font in Finance Accounts of both the states.
- (4) Figure excludes un-apportioned balances which are shown in **bold**.

### 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 2018 has been arrived at as under:- (₹ in Crore)

Dr.		Details	Cr.
(*)16,58,27.85	A.	Amount at the Debit of Government Account on 01 April 2017	...
...	B.	Receipt Heads (Revenue Account)	10,50,62.09
...	C.	Receipt Heads (Capital Account)	...
12,12,13.77	D.	Expenditure Heads (Revenue Account)	...
1,34,90.71	E.	Expenditure Heads (Capital Account)	...
8.23	F.	Interstate Settlement Account	...
...	G.	Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	H.	Amount at the debit of Government Account on 31 March 2018	19,54,78.47
30,05,40.56		<b>TOTAL</b>	30,05,40.56

(\*) Opening balance decreased by ₹ 27,24.52 crore due to apportionment of balances to Telangana State which resulted in proforma correction in respect of Small Savings and Provident Fund as hereunder:

S.No.	Major Head	Amount Apportioned to Telangana State (₹ in crore)
1.	8009	98.08 (Cr)
2.	8011	16,03.93 (Cr)
3.	8115	7.43 (Cr)
4.	8121	13.13 (Cr)
5.	8222	0.37 (Dr)
6.	8226	6.91 (Cr)
7.	8229	8,59.22 (Cr)
8.	8235	84.68 (Cr)
9.	8658-112	53.83(Cr)
10.	8793	2.32(Dr)
	<b>TOTAL</b>	27,24.52(Cr)

## NOTES TO ACCOUNTS

### 1 Summary of significant Accounting Policies:

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

The Finance Accounts 2017-18 present the transactions of the Government of Andhra Pradesh for the period 01 April 2017 to 31 March 2018. These accounts have been compiled based on the initial accounts rendered by 14 District Treasuries (including one Urban Treasury), 19 Public Works Pay and Accounts Offices (PAOs) (out of which 16 PAOs render Forest Accounts also), PAO Andhra Pradesh Legislature, PAO Andhra Pradesh Bhavan, New Delhi, PAO, Andhra Pradesh, Vijayawada and Advices of the Reserve Bank of India. In Andhra Pradesh, Treasuries compile the accounts from the Vouchers (Primary Compilation) which, along with the Vouchers, Sub Vouchers, are then rendered to the Accountant General (A&E) for Secondary Compilation. Rendition of accounts by the accounts rendering units is satisfactory and no accounts have been excluded at the end of the year.

#### (ii) Basis of Accounting:

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

Retirement benefits disbursed during the accounting period have been reflected in the accounts. Actuarial assessment of the liabilities towards future payments of retirement benefits has not been carried out by the State Government.

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

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

#### (iv) Form of Accounts:

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

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

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Also, as per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilisation. Capital



expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on 'Major Works' is required to be booked as Capital expenditure and expenditure on 'Minor Works' and 'Grants-in-Aid' as Revenue expenditure. The State Government, however, budgeted and spent ₹42.51 crore on 'Minor Works' and ₹0.08 crore on Grants-in-aid and booked the same under Capital Section.

## **2 Quality of Accounts:**

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

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹589.00 crore was received on account of advance apportionment of IGST, and an amount of ₹2,927.32 crore was stated to have been devolved to the Andhra Pradesh Government, on the basis of the recommendations of the Fourteenth Finance Commission.

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

The Minor Head 800 Other Expenditure/Other Receipts is to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2017-18, the State Government classified ₹2,014.00 crore, constituting around 1.92 *per cent* of total Revenue Receipts of ₹1,05,062.10 crore under the omnibus Minor Head 800- 'Other Receipts' in respect of 48 Major Heads. Similarly, ₹16,486.20 crore, constituting around 12.24 *per cent* of total revenue and capital expenditure of ₹1,34,704.48 crore were classified under Minor Head 800-Other Expenditure under 47 Major Heads. Instances where a substantial portion (10 *per cent* or more) of receipts and expenditure were classified under Minor Head 800-Other Receipts and Other Expenditure are listed in **Annexure B** and **C** respectively.

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

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

Details of pending DC bills as on 31 March 2018 are given below:

Year	Number of pending DC Bills	Amount (₹in crore)
Up to 2015-16	469	89.92
2016-17	291	26.37
2017-18	500	109.66
<b>Total</b>	<b>1260</b>	<b>225.95</b>

Out of ₹128.41 crore drawn against 734 AC bills in 2017-18, AC bills amounting to ₹98.02 crore (76.33 per cent of the total amount drawn against AC bills during 2017-18) were drawn in March 2018 alone, of this, bills amounting to ₹2.78 crore were drawn on the last day of the Financial Year. Significant expenditure on AC Bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control. A list of major defaulting departments is in **Annexure D**.

**(iv) Personal Deposit Accounts:**

As per Andhra Pradesh Financial Code (APFC), the purpose of Personal Deposit (PD) accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. The State Government had unilaterally dispensed with the system of prior concurrence of Accountant General for opening of PD accounts in 2005. As per G.O.Ms. No.43, dated 22.04.2000, the PD accounts are classified into three categories as follows:

- A- Non Lapsable deposits:** The Deposit Accounts under which the Local Bodies, Institutions, Corporations, State Undertakings and other Account Holders deposit amounts which are collected as their own collections like Taxes collected by the Local Bodies, Special Fees collected by the Educational Institutions, etc.
- B- Lapsable Deposits as per the Codal Provisions:** Funds as per the Codal Provisions such as Revenue Deposits, Civil and Criminal Deposits, Caution Money Deposits, etc.
- C- Lapsable Deposits as per Government Orders Issued:** Under these orders, the funds released during a particular financial year under category 'C' shall lapse by 31 March of the following year, and Administrators of PD accounts are required to close such accounts and transfer the unspent balances back to the Government Account.

Status of PD Accounts during the period 01 April 2017 to 31 March 2018 as given by Director of Treasuries and Accounts (DTA) is detailed below:

Opening Balance as on 01 April 2017 *		New PD Accounts opened during the year 2017-18	Total transfers to PD accounts during the year 2017-18	PD Accounts closed during the year 2017-18	Total withdrawals from the PD Accounts during the year 2017-18	Closing Balance as on 31 March 2018	
Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
58,512	26,476.79	41	85,785.75	23,676	81,447.48	34,877	30,815.06

\*Differs with closing balance of 2016-17 to the extent of 27 accounts amounting to ₹37.19 crore due to non-reconciliation of balances with Administrators and the same is under investigation by the State Government.

Category-wise PD Accounts and amounts lying unspent therein:

Category of PD Accounts	PD Accounts as on 31 March 2018		Amounts lying unspent in PD Accounts for more than 1 year		Amounts lying unspent in PD Accounts for more than 3 years	
	Number of Accounts	Amount (₹ in crore)	No. of Accounts	Amount (₹ in crore)	No. of Accounts	Amount (₹ in crore)
A	15,491	12,749.35	149	6.04	79	2.99
B	817	487.45	476	79.17	173	25.34
C	18,569	17,578.26	2,707	133.13	436	15.13
Total	34,877	30,815.06	3,332	218.34	688	43.46

(Source: Director of Treasuries and Accounts)

PD Account Administrators are required to reconcile their balances with those of Treasury Accounts, which was not carried out. As per Article 271 of Andhra Pradesh Financial Code, the State Government is required to close all the PD Accounts remaining in-operative for a considerable period. The balances in respect of in-operative PD Accounts shall be lapsed to Government Account.

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

Accountant General (A&E) receives compiled accounts from the Treasuries and Pay and Accounts Officers (PAOs). Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. Accuracy of the accounts maintained by the CCOs is an important requirement for effective budgetary control. The Financial Rules stipulate that CCOs should reconcile the receipts and expenditure recorded in their books every month with that recorded by the AG. On the expenditure side, out of 293 CCOs, 127 CCOs have reconciled an amount of ₹73,757.02 crore (which works out to 53.67 per cent of total expenditure of ₹1,37,423.40 crore) and on the receipts side an amount of ₹72,526.16 crore (69.02 per cent of the total receipt of ₹1,05,077.26 crore) have been reconciled. The figures are exclusive of the Public Debt which is handled by the AG. There is no assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.

**(vi) Cash Balance:**

As on 31 March 2018, there was a net difference of ₹23.27 crore (Debit) between the Cash Balance as worked out by the AG (A&E) and the figures as reported by the Reserve Bank of India (RBI). The difference was mainly due to wrong reporting by the Agency Banks and is under reconciliation.

**3 Other items:**

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

During the period 01 April 2017 to 31 March 2018, ₹16,235.87 crore (13.39 per cent of total revenue expenditure) was incurred on "Pension and Other Retirement Benefits" to State Government employees recruited on or before 01 September 2004. State Government employees recruited on or after 01 September 2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 per cent of his monthly salary and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The composite State of Andhra Pradesh, collected from the State Government employees covered under the National Pension Scheme (NPS) with effect from 01 September 2004 an amount of ₹1,494.68 crore and transferred ₹1,000.20 crore to NSDL leaving a balance of ₹494.48 crore to be transferred to NSDL. For the same period the State Government contributed an amount of ₹2,757.50 crore and transferred ₹2,521.34 crore to NSDL leaving a balance of ₹236.16 crore to be transferred to NSDL. In the absence of relevant data, the completeness of the recovery from the employees, the matching share of the State Government and the total outstanding liability are not amenable for estimation, as AG (A&E) is not maintaining the individual accounts of the employees. An amount of ₹730.64 crore (₹494.48 crore plus ₹236.15 crore), however remains in the fund to be transferred to NSDL as per the provisions of the scheme and is reflected as the un-apportioned balance of the States of Andhra Pradesh and Telangana.

After bifurcation with effect from 02 June 2014, the AP State Government collected from the employees ₹1,989.53 crore and transferred ₹2,039.54 crore as employee contribution, an excess of ₹50.01 crore. During the same period the State Government contributed ₹2,186.86 crore and transferred ₹2,136.55 crore to NSDL leaving a balance of ₹50.31 crore to be transferred to NSDL. So the net amount lying in the fund to be transferred to NSDL was ₹0.30 crore (₹50.31 crore minus ₹50.01 crore).

As on 31 March 2018 there is, therefore, a total short transfer of ₹730.94 crore (₹730.64 crore plus ₹0.30 crore) to the NSDL. The current liability stands deferred to future year(s). Further, the State Government has created interest liability on the amount not transferred to NSDL.

**(ii) Apportionment of balances as a result of re-organisation of States:**

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

**a) Apportionment of balances under E-Public Debt :**

The outstanding balances of Public Debt under MH 6003 and MH 6004 as on 01 June 2014 have been provisionally apportioned to the extent of ₹1,66,603.41 crore [₹1,48,950.83 crore under MH 6003 -Internal Debt and ₹17,652.58 crore under MH 6004 -Loans and Advances from Government of India (GoI)]. While balances pertaining to Minor heads 105, 108 and 109 under MH 6003 have been apportioned on the mutually agreed ratio by both the Governments in terms of Section 47 (4) of the RA, the remaining balances pertaining to Minor heads 101, 103, 104,106, 108, 109 and 111 under MH 6003 and those under MH 6004 have been apportioned in the population ratio of 58.32:41.68. Adverse balance of ₹101.88 crore and un-reconciled amount of ₹6.71 crore under MH 6003 and ₹14.08 crore under MH 6004 remain un-apportioned.

**b) Apportionment of balances under Sectors I, J, L & M:**

Sector	Total Un-apportioned amount as on 01 April 2017	Amount apportioned	Andhra Pradesh	Telangana	Balance Un-apportioned as on 31 March 2018
(₹ in crore)					
I-Small Savings, Provident Fund, etc.	4,083.52	4,083.52	2,381.51	1,702.01	Nil
J- Reserve Funds	2,368.36	2,368.36	1,397.36	971.00	Nil
L-Suspense & Miscellaneous	117.60(CR) 258.55(DR)	117.60(CR)	63.77(CR)	53.83(CR)	258.55(DR)
M-Remittances	339.48(DR)	29.24(DR)	26.92(DR)	2.32(DR)	310.24(DR)

Details of un-apportioned items are given in Appendix-XIII of Volume II of the Finance Accounts for the year 2017-18.

**(iii) Guarantees:**

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 is based on information given in the State budget document

(depicting the position as on 01 January 2018), and has been prepared as per the Indian Government Accounting Standards (IGAS) 1 notified by the Government of India (GoI). Complete information on guarantees extended by the Government of Andhra Pradesh as on 31 March 2018 was not provided by the State Government. The statements are, therefore, incomplete to the extent the detailed information has not been furnished by the Government.

**(iv) Loans and Advances:**

Information provided in Statement 18 of the Finance Accounts 2017-18 as required under the IGAS 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government and also the confirmation from the State Government on the balances as on 31 March 2018 is awaited. Confirmation of balances along with list of individual loanees is also awaited from the State Government on loans for which detailed accounts are maintained by the AG (A&E).

**(v) Investments:**

Statement No. 8 of Finance Accounts shows comparative summary of investments in the share capital of Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies and Co-operative Institutions and Local Bodies during and at the end of the year. Entity wise investment details are given in Statement No. 19 of the Finance Accounts. The investments of ₹8,405.14 crore to end of 01 June 2014 in Composite Andhra Pradesh have not been apportioned between Andhra Pradesh and Telangana. Investments made during 01 April 2017 to 31 March 2018 in successor State of Andhra Pradesh was ₹497.31 crore and a dividend of ₹1.00 crore was received on investments made during the year. These figures, however, require reconciliation with the entities where investments were made. Neither the State Government nor individual entities have reconciled and confirmed the investments. In the absence of such reconciliation, the correctness of these investments could not be ensured.

**(vi) Labour Cess collected under Building and other Construction Workers Welfare Cess Act, 1996:**

The Government of India (GoI) enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 aimed at providing safety, health and welfare measures for the benefit of building and other construction workers. GoI also enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The GoI also framed the relevant Rules under the above Acts. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Andhra

Pradesh Building and Other Construction Workers (Regulation of Employment and conditions of Service) Rules, 1999 have been framed under the Act and AP Building & Other Construction Workers Welfare Board was constituted. The Board is responsible for the operation and maintenance of the Labour Cess Deposits.

As per the figures furnished by Andhra Pradesh Building and Other Construction Workers Welfare Board, ₹93.81 crore was utilized towards welfare measures and ₹5.33 crore towards Administrative expenditure, leaving a balance of ₹304.64 crore as on 31 March 2018.

Since the Board is an autonomous Body, total cess details are not depicted in Government Accounts. However, the Labour Cess collected in respect of Government Works executed by the Irrigation and Public Works departments is remitted by respective Pay and Accounts Officers (Works) to the Board. As per the figures in the Government accounts, the balance as on 01 April 2017 was ₹230.69 crore. The Cess collected during the year 2017-18 was ₹110.90 crore and amount transferred to the Board was ₹119.58 crore leaving a balance of ₹222.01 crore in the Government account.

**(vii) Reserve Funds and Deposits:**

**(a)** Details of Reserve Funds and the investments from earmarked funds are available in Statements 21 and 22 respectively. Out of the gross accumulated balance of ₹8,862.84 crore to the end of 31 March 2018 lying in these Funds, the State Government had invested ₹7,375.50 crore (83.22 *per cent*) in GoI securities as determined by the RBI from time to time in consultation with the State Government.

**(b) Inoperative Reserve Funds:** There were 11 in-operative Reserve Funds having a balance of ₹25.64 crore as on 31 March 2018 as detailed in **Annexure-E**. These Reserve Funds were operated between 2002-03 and 2013-14. No Reserve Funds have been closed during the year by the State Government.

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

In terms of guidelines of RBI, which administers the Fund, outstanding liabilities are defined as Internal Debt and Public Account liabilities of the State Government. During the year, the State Government has contributed ₹345.00 crore to the Fund as against a requirement of ₹1,006.57 crore (0.5 *per cent* of the outstanding liabilities of ₹2,01,314.04 crore as on 31 March 2017 including an amount of ₹23,483.20 crore un-apportioned) resulting in a shortfall of ₹661.57 crore. The short contribution to the Fund was persistent since 2014-15.

The opening balance under the Fund as on 01 April 2017 was ₹5,899.58 crore. As on 31 March 2018, ₹6,743.96 crore was lying in the Fund. Details of transactions in the Fund are given in Statements 21 and 22.

**(d) Guarantee Redemption Fund:** The State Government had set up a Guarantee Redemption Fund (GRF) in the year 2002-03, which is administered by the RBI. The latest amendment to the Fund issued by the State Government was on 24 March 2014, based on the advice of the RBI, which stipulates that it is desirable that the Fund balance constitutes at least 5 *per cent* of the guarantees outstanding at the end of previous year. The opening balance under the Fund as on 01 April 2017 was ₹628.42 crore which constitutes 6.50 *per cent* of the outstanding guarantees of ₹9,664.94 crore at the end of previous year. The State Government has not contributed to the Fund during the period 01 April 2017 to 31 March 2018. The closing balance in the Fund as on 31 March 2018 was ₹680.64 crore. The entire amount has been invested by the RBI in Government Securities. Transactions in the Fund are depicted in Statements 21 and 22.

**(e) State Disaster Response Fund (SDRF):** The State Government constituted State Disaster Response Fund (SDRF) in 2010-11 to replace the erstwhile Calamity Relief Fund. In terms of the guidelines of the Fund, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25 respectively. Accordingly, the State Government transferred ₹121.25 crore towards State share alongwith ₹363.75 crore contributed by the Centre to the Fund.

Expenditure of ₹738.39 crore incurred on natural calamities during the period was set off (MH 2245-05) against the entire Fund balance of ₹738.39 crore (including the opening balance of ₹253.39 crore) as on 31 March 2018.

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

An amount of ₹552.41 crore was collected RD cess in 2016-17. Only ₹322.36 crore was transferred to the fund in 2017-18 resulting in shortfall in transfer of amount to the fund to the extent of ₹230.05 crore. There was short transfer of ₹94.09 crore to the fund during 2016-17 also.

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

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit



and credit balances separately under various heads. Clearance of suspense and remittance items depends on details furnished by the State Treasuries/ Works and Forest Divisions/ PAOs, etc. Details of significant outstanding Suspense and Remittance Balances are given in **Annexure F**.

**(ix) MH 8670 Cheques and Bills:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued which remained un-encashed, while a debit balance implies excess encashment against the cheques issued. The opening balance as on 01 April 2017 was ₹162.64 crore (Debit). During 2017-18, cheques worth ₹22,617.35 crore were issued, against which cheques worth ₹22,618.37 crore were encashed, leaving a closing balance of ₹163.66 crore (Debit) as on 31 March 2018. This needs to be examined by the State Government and suitable corrective measures /rectification initiated.

**(x) Summary of Balances:**

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

**(xi) Contingency Fund:**

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

During the period 2017-18, an amount of ₹0.83 crore was met from the Contingency Fund, and the entire expenditure incurred during the year 2017-18 including previous year's balance amounting to ₹0.12 crore was recouped to the Fund.

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

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

The State Government is entrusted with the execution of the Centrally Assisted State Plan

Schemes in the State, for which grants of ₹22,960.70 crore were released by the Government of India as detailed under:

Sl.No.	Source	Amount (₹ in crore)
1	PFMS Portal Grants	20,534.29
2	Grants received and remitted by way of challans directly by Polavaram Project Authority of Andhra Pradesh.	2,425.72
3	Grants received and remitted by way of challans directly by State National Service Scheme officer, Govt. of AP.	0.69
	<b>Total</b>	<b>22,960.70</b>

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

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

In spite of GoI decision to release all assistance to CSS/ACA to the State Government instead of transferring funds directly to State Implementing Agencies / Non-Government Organisations (NGOs) for implementation of various schemes/programmes, as per the PFMS portal of the Controller General of India, GoI released ₹6,669.73 crore to the implementing agencies in Andhra Pradesh during 2017-18 as against ₹852.22 crore in 2016-17. These details are given in Appendix – VI.

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

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

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

**(xv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended

to the present system of cash accounting to ensure more transparency in decision making. This includes data on Committed Liabilities in the future among others like implications of major policy decisions taken by the Government during the year or new schemes proposed in the budget for future cash flows, etc. Appendix XII on Committed Liabilities has been kept blank for want of information from the State Government.

**(xvi) Ways and Means Advances from RBI availed by the Government of Andhra Pradesh during 2017-18:**

The Government of Andhra Pradesh has availed Ways & Means Advances amounting to ₹45,860.75 crore during 2017-18 which was credited to MH 6003. Out of this an amount of ₹45,630.29 crore was repaid during 2017-18 and was debited to MH 6003. These amounts were depicted on both the Receipt/Payment sides as per extant accounting procedure. The closing balance under Ways & Means Advance as on 31-03-2018 is ₹230.46 crore. Further, the amount of interest on the Ways and Means Advances during 2017-18 was ₹44.31 crore.

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

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

**(xviii) Transfer of Capital expenditure under Irrigation and Roads & Buildings departments to Deposit Works:**

Capital expenditure to the tune of ₹4,634.48 crore which was booked against sanctioned regular budget allocations under capital outlay during the year 2017-2018 got transferred to MH 8443-00-108-00-01 Public Works Deposits in the month of March 2018, irrespective of the Head of Account under which the identified works/projects were originally sanctioned and booked in respect of Irrigation and Roads & Buildings departments.

Two corporations namely Andhra Pradesh Road Development Corporation and Andhra Pradesh Water Resources Development Corporation were instructed by the Government of Andhra Pradesh to meet this expenditure with a limit of ₹3,000 crore and ₹4,000 crore respectively treating the works as deposit works of the respective corporations.

This resulted in diluting efficacy of budget provisions approved by the State Legislature and deflating the Fiscal Deficit to the tune of ₹4,634.48 crore for the year 2017-18.

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

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

<b>Paragraph No.</b>	<b>Item</b>	<b>Understatement of Revenue Deficit</b>	<b>Understatement of Fiscal Deficit</b>
<b>1(v)</b>	GIA and Minor works booked under Capital Section	₹42.59 crore	...
<b>3(vii)(c)</b>	Short contribution towards Consolidated Sinking Fund	₹661.57 crore	₹661.57 crore
<b>3(vii)(f)</b>	Short contribution towards AP Rural Development Fund	₹230.05 crore	₹230.05 crore
<b>3(xviii)</b>	Transfer of Capital Expenditure to Deposit Works	...	₹4,634.48 crore
<b>Total (Net) impact</b>		<b>₹934.21 crore</b>	<b>₹5,526.10 crore</b>

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

As per the Andhra Pradesh Fiscal Responsibility and Budget Management Rules, 2006, the State Government shall, at the time of presenting the budget, make various disclosures. The budget of 2017-18 did not make the following disclosures: Weighted Average Interest Rate on State Government Liabilities, Statement of Assets, demand of Tax Revenue raised but not realized and statement of outstanding miscellaneous Liabilities.

Targets fixed by the State Government in Andhra Pradesh FRBM Act, 2005 and the rules framed thereunder, and achievements as per the accounts of 2017-18 are given below:

<b>S.No.</b>	<b>Fiscal indicators - Rolling Targets for 2017-18</b>	<b>Achievements in 2017-18</b>
1.	<b>Revenue Deficit</b> as percentage to Total Revenue Receipts(TRR): 3.26%	Revenue Deficit: ₹16,151.67 crore which is 15.37 per cent of TRR of ₹1,05,062.10 crore.
2.	<b>Fiscal Deficit</b> as a percentage of GSDP: 3.00%	<b>Fiscal Deficit</b> ₹32,380 crore works out to 4.03 per cent of GSDP.
3.	<b>Total Outstanding Liabilities</b> as percentage of GSDP:25.09%	<b>Outstanding Liabilities:</b> ₹2,59,670.02 crore (32.30 per cent of GSDP)
4.	<b>Annual incremental risk weighted Guarantees:</b> 90 per cent of the Total Revenue Receipts (TRR) in the year preceding the current year.	Outstanding Guarantees as on 31 March 2018: ₹35,964.06 crore (36.33 per cent of TRR of ₹98,984.49 crore in 2016-17).

Note: 1. GSDP figure at current prices for 2017-18: ₹8,03,873 crore (Source: Andhra Pradesh Socio-Economic Survey).

2. Rolling targets as per A.P. Medium Term Fiscal Policy Statement-March 2018.

**ANNEXURE-A**

(Referred to in Para 1(ii) at page 68)

**STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS**

S.No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
<b>A.</b>	<b>Periodical Adjustments-</b>				
1.	Appropriation for reduction or avoidance of debt	2048-101-05-320 Appropriation for reduction or avoidance of Debt	8222-01-101-04-001 Sinking Funds	345,00,00,000	State Contribution to Sinking Fund
2.	A.P. State Government Insurance Fund	8011-105 & 107 Insurance and pension Funds	2235-60-902 & 903 Social Security and Welfare	18,26,50,029	Amount met from A.P. State Government Life Insurance Fund
3.	Guarantee Redemption Fund	2070-797-10-320 Other Administrative Services	8235-117-04-001 General and Other Reserve Funds	...	Contribution to Guarantee Redemption Fund
4.	Contributory Pension Scheme	2071-01-117-04 Pensions and Other Retirement benefits	8342-117-04-002 Other Deposits	696,71,83,067	Government's contribution towards Defined Contribution Pension Scheme.
5.	State Disaster Response Fund	2245-05-101-04-001 Contributions to SDRF	8121-00-122-01-001 Contributions to SDRF	485,00,00,000	Contribution to State Disaster Response Fund
6.	National disaster Response Fund	2245-05-101-04-002 Contributions To NDRF	8121-00-122-01-002- Contributions To NDRF	...	Contributions to NDRF
7.	Insurance and Pension Funds	2049-03-108-05-450 Interest payments	8011-00-105-01-000 Insurance and pension Funds	265,68,63,191	Interest on Pension & Insurance Fund, etc.

S.No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
<b>A.</b>	<b>Periodical Adjustments-</b>				
8.	A.P. State Employees Group Insurance Funds	2049-03-108-07-450 Interest payments	8011-107-01-003 Insurance and pension Funds	60,41,87,743	Interest on A.P. Group Insurance Fund
9.	Adjustment of Pro-rata Charges	2210-06-101-11-97-630/632 Medical and Public Health	2210-80-800-90-630/631 Medical and Public Health	1,78,769	Transfer of repair Charges- Pro-rata adjustment of Vehicle charges
10.	Adjustment of Pro-rata Charges	2211-104-12-97-630/632 Family Welfare	2210-80-800-90-630/631 Medical and Public Health	21,54,738	Transfer of repair Charges- Pro-rata adjustment of Vehicle charges
11.	Adjustment of Pro-rata Charges	2210-01-110-96-06 Medical and Public Health	2210-80-800-90-630/631 Medical and Public Health	16,23,139	Transfer of repair Charges- Pro-rata adjustment of Vehicle Charges.
12.	Religious and Charitable Endowment Funds	8235-00-103-01-000 General and Other Reserve Funds	2250-902-90-630/631 Other Social Services	66,40,61,499	Amounts met from Hindu Charitable Funds
13.	General Provident Fund	2049-03-104-04-450 Interest Payments	8009-01-101 State Provident Funds	594,30,62,783	Interest adjustment on General Provident Fund
14.	General Provident Fund	2049-03-104-05-450 Interest Payments	8009-01-104-01-AIS	2,92,58,170	Interest adjustment on General Provident Fund
15.	Sericulture Development Fund	2851-797-04-630/631 Village and Small Industries	8229-106-04 Development and Welfare Funds	4,22,09,936	Transfer to Sericulture Development Fund

S.No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
<b>A.</b>	<b>Periodical Adjustments-</b>				
16.	Sericulture Development Fund	8229-00-106-04-000 Development and Welfare Funds	2851-00-902-90-630/631 Village and Small Industries	65,19,337	Expenditure met from Sericulture Development Fund
17.	State Disaster Response Fund	8121-122-01-001 General and Other Reserve Funds	2245-05-901-96-630/631 Inter Account Transfer	485,00,00,100	Expenditure met from State Disaster Response Fund, which was initially booked under Revenue Head.
18.	National Disaster Response Fund	8121-122-01-002 General and Other Reserve Funds	2245-05-901-96-630/631 Inter Account Transfer	253,39,14,126	Expenditure met from National Disaster Response Fund, which was initially booked under Revenue Head
19.	A.P. Rural Development Fund	2515-797-04-630/631 Other Rural Development Programmes	8229-200-09-000 Development and Welfare Funds	322,35,73,841	Transfer to AP Rural Development Fund
20.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	5054-04-903-90-630/631 Capital Outlay on Roads and Bridges	24,104	Amount met from A.P. Rural Development Fund
21.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	2515-00-902-96-630/631 Rural Development Programmes	130,47,96,620	Amount met from A.P. Rural Development Fund

S.No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
<b>A.</b>	<b>Periodical Adjustments-</b>				
22.	Central Road Fund	3054-04-797-11-04-631 Roads and Bridges	8449-00-103 Other Deposits	331,48,00,000	Transfer to Central Road Fund
23.	Central Road Fund	8449-00-103 Other Deposits	5054-04-902-11-90-630/631 Capital Outlay on Roads and Bridges	543,64,56,411	Amount met from Central Road Fund
24.	A.P. Rural Development & Welfare Fund	8229-00-200-09-000 Development and Welfare Funds & other Development welfare Fund	3456-902-96-630/631 Civil Supplies	48,35,36,000	Amount met from A.P. Rural Development & Welfare Fund, for Civil Supplies.
25.	A.P. Rural Development & Welfare Fund	8229-00-200-09-000 Development and Welfare Funds & other Development welfare Fund	4435-01-902-96-630/631	48,35,36,000	Amount met from A.P. Rural Development & Welfare Fund.
26.	Drainage & Flood Control	2711-03-797-04-630/631 Transfer of cess	8235-200-01 Transfer to Fund	...	Transfer of cess to KG&P drainage cess fund
<b>B.</b>	<b>Other Adjustments-</b>				
1.	Apportionment of Pension Payments	8793-129-00-000 Inter State Suspense - Telangana	2071-01 Pensions & Other Retirement Benefits 2075-00-101 Misc .General Services 2235-60-107 Social Security and Welfare	6082,58,19,363  26,57,706.57  442,22,137.83	Apportionment of Pension



S.No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
<b>B.</b>	<b>Other Adjustments-</b>				
2.	Lapsed Deposits	8343-101-01-000 Revenue Deposits	0075-101-01 Miscellaneous General Services	58,52,36,265	Lapsing of Revenue Deposits
3.	Lapsed Deposits	8343-103-01-000 Security Deposits	0075-101-01 Miscellaneous General Services	10,79,916	Lapsing of Security Deposits
4.	Lapsed Deposits	8343-105-01-000 Criminal Court Deposits	0075-101-01 Miscellaneous General Services	2,13,99,639	Lapsing of Criminal Court Deposits
5.	Lapsed Deposits	8343-109-01-000 Forest Deposits	0075-101-01 Miscellaneous General Services	1,48,000	Lapsing of Forest Deposits
6.	Lapsed Deposits	8343-111-02-000 AP Cinema Deposits	0075-101-01 Miscellaneous General Services	4,62,500	Lapsing of AP Cinema Deposits
7.	Lapsed Deposits	8443-116-01-000 Labour Act Deposits	0075-101-01 Miscellaneous General Services	39,82,052	Lapsing of Labour Act Deposits
8.	Lapsed Deposits	8443-117-01-000 Work Done Deposits	0075-101-01 Miscellaneous General Services	3,95,49,747	Lapsing of Work Done Deposits
9.	Lapsed Deposits	8443-121-01-000 Election Deposits	0075-101-01 Miscellaneous General Services	2,00,000	Lapsing of Election Deposits

**Note:** -‘Dr’ item of Transfer entries are given under “From” column and ‘Cr’ items under ‘To’ column.

<b>Annexure -B</b>				
(Referred to in Para 2(ii) at page 69)				
<b>Statement of Receipts showing Major Head wise Receipts under MH 800 for the year 2017-18</b>				
<b>Major Head</b>	<b>Major Head Description</b>	<b>Receipts under Major Head</b>	<b>Receipts under Minor Head 800</b>	<b>Percentage of Total Receipts</b>
<b>(₹ in lakh)</b>				
1456	Civil Supplies	451.13	458.47	101.63
0515	Other Rural Development Programmes	27777.60	27777.60	100.00
1051	Ports and Light Houses	16910.11	16910.11	100.00
0415	Agricultural Research and Education	960.41	960.41	100.00
0701	Medium Irrigation	797.92	797.92	100.00
0235	Social Security and Welfare	166.18	166.18	100.00
0056	Jails	72.34	72.34	100.00
0506	Land Reforms	51.80	51.80	100.00
1452	Tourism	5.61	5.61	100.00
0211	Family Welfare	2.76	2.76	100.00
0875	Other Industries	0.60	0.60	100.00
1053	Civil Aviation	0.01	0.01	100.00
0425	Co-operation	1801.05	1770.14	98.28
1054	Roads and Bridges	6315.68	6202.50	98.21
0401	Crop Husbandry	2228.35	2180.27	97.84
0801	Power	751.17	664.78	88.50
0070	Other Administrative Services	42373.47	34513.46	81.45
0700	Major Irrigation	16062.42	12873.23	80.15
0702	Minor Irrigation	199.51	127.14	63.73
0215	Water Supply and Sanitation	1193.81	628.42	52.64
0220	Information and Publicity	14.82	6.89	46.49
0403	Animal Husbandry	35.23	15.08	42.80
0058	Stationery and Printing	18.83	3.97	21.08
0049	Interest Receipts	9604.59	1932.12	20.12
0216	Housing	90.60	13.73	15.15
0406	Forestry and Wild Life	34156.78	5065.08	14.83
0075	Miscellaneous General Services	30733.21	3755.65	12.22
0039	State Excise	546029.64	65631.95	12.02

<b>Annexure –C</b>				
<b>(Referred to in Para 2(ii) at page 69)</b>				
<b>Statement of Expenditure showing Major Head wise Expenditure under MH 800 for the year 2017-18</b>				
<b>Major Head</b>	<b>Major Head Description</b>	<b>Expenditure under Major Head</b>	<b>Expenditure under Minor Head 800</b>	<b>Percentage of Total Expenditure</b>
				<b>(₹ in lakh)</b>
2401	Crop Husbandry	519597.46	536294.36	103.21
2501	Special Programmes for Rural Development	11047.28	11049.23	100.02
4875	Capital Outlay on Other Industries	5779.07	5779.07	100.00
2875	Other Industries	1400.00	1400.00	100.00
2711	Flood Control and Drainage	16.08	16.08	100.00
4070	Capital Outlay on Other Administrative Services	5518.81	5505.77	99.76
2801	Power	334342.30	326609.20	97.69
2852	Industries	113202.74	105009.98	92.76
2236	Nutrition	342924.17	270643.56	78.92
5475	Capital Outlay on Other General Economic Services	34711.96	25028.98	72.10
4415	Capital Outlay on Agricultural Research and Education	19295.98	12000.00	62.19
2702	Minor Irrigation	9420.81	5628.04	59.74
2250	Other Social Services	14140.61	7500.00	53.04
3454	Census, Surveys and Statistics	9255.75	3835.14	41.44
2405	Fisheries	25635.60	8137.85	31.74
2700	Major Irrigation	53501.49	16019.82	29.94
4401	Capital Outlay on Crop Husbandry	1842.90	494.49	26.83
2013	Council of Ministers	2257.14	484.35	21.46
2216	Housing	161546.36	22390.69	13.86
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	974607.52	110289.34	11.32

**ANNEXURE-D**  
(Referred to in Para 2(iii) at page 70)

**List of defaulting Departments against whom substantial amounts of  
AC Bills are lying unadjusted**

<b>Department Name</b>	<b>No. of Vouchers</b>	<b>Amount (in ₹)</b>
Land Revenue	287	88,15,28,833
Animal Husbandry	44	59,03,61,312
School Education	194	30,64,86,613
Revenue Department	75	25,51,26,405
Agriculture	28	5,15,85,813
Panchayat Raj & Rural Development	28	2,28,15,805
N C C	123	1,13,30,144
Director General & Inspector General of Prisons	16	82,33,101
Director General & Inspector General of Police	15	74,40,448
Women Development & Child Welfare	31	37,41,227

**ANNEXURE-E**  
(Referred to in Para 3(vii) (a) at page 74)

**In-operative Reserve Funds-2017-18**

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

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

(₹ in crore)

Name of Minor Head	2015-16		2016-17		2017-18	
	DR	CR	DR	CR	DR	CR
8658-101- Pay and Accounts Office Suspense	75.44	13.05	80.66	13.05	100.81	12.94
Net	62.39(DR)		67.61(DR)		87.87(DR)	
8658-102- Suspense Accounts (Civil)	194.59	159.60	228.61	217.77	2,64.03	3,09.98
Net	34.99(DR)		10.84(DR)		45.95(CR)	
8658-110- Reserve Bank Suspense (Central Accounts Office)	475.31	271.47	520.85	82.86	2,95.76	1,41.83
Net	203.84 (DR)		437.99(DR)		153.93(DR)	
8782-102- PW Remittances	40736.45	40332.46	55981.41	55834.74	7,60,07.41	7,72,11.80
Net	403.99(DR)		146.67(DR)		12,04.39(CR)	
8782-103- Forest Remittances	323.96	535.04	335.06	397.88	4,38.96	6,17.42
Net	211.08(CR)		62.82(CR)		1,78.46(CR)	

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