## **Table of Contents**

	Reference to			
	Paragraph	Page		
Preface		iii		
Executive Summary		V		
Chapter – 1 Finances of the State Government				
Gross State Domestic Product (GSDP)	1.1	1		
Summary of Fiscal Transactions in 2018-19	1.2	1		
Review of Fiscal Situation	1.3	2		
Financial Resources of the State	1.4	9		
Application of Resources	1.5	18		
Composition of Assets and Liabilities	1.6	24		
Fiscal Reform Path	1.7	34		
Apportionment of balances between Andhra Pradesh and Telangana	1.8	36		
Chapter – 2 Financial Management and Budgetary Control				
Financial Accountability and Budget Management	2.1	37		
Summary of Appropriation Accounts	2.2	37		
Review of Selected Grants	2.3	46		
Opening of new Sub-Heads	2.4	51		
Chapter – 3 Financial Reporting				
Personal Deposit Accounts	3.1	53		
Utilisation Certificates	3.2	58		
Non-Submission of Annual Accounts by Autonomous Bodies	3.3	58		
Compliance to Indian Government Accounting Standards	3.4	59		
Pendency of Detailed Contingent bills	3.5	59		
Parking of Funds outside Government Account	3.6	60		
Follow up action on Audit Reports	3.7	61		

## Appendices

Sl.	Name of the Appendix	Reference to	
No.		Paragraph	Page
1.1	Profile of State of Andhra Pradesh		65
1.2	Structure of Government Accounts and layout of Finance		66
	Accounts		
1.3	Abstract of Receipts and Disbursements in 2018-19	1.2 &	67
		1.5.1.1	
1.4	Time Series Data on State Government Finances	1.2	69
1.5	Composition of sources and application of funds in the	1.2	72
1.6	Consolidated Fund of the State	1.6	72
1.6	Summarised Financial Position of the Government of	1.6	73
1.7	Andhra Pradesh as on 31 March 2019	1.8	75
1./	Summarised Position of Apportionment of Balances between Andhra Pradesh and Telangana as on 31 March 2019	1.8	/3
2.1	Excess Expenditure during 2018-19	2.2.2.1	76
2.2	Expenditure without budget provision during 2018-19	2.2.2.2	76
2.3	Excess over provision of previous years requiring	2.2.2.3	77
2.3	regularisation	2.2.2.3	, ,
2.4	Amount of excess expenditure relating to the years 2014-15	2.2.2.3	78
	to 2017-18 for which Explanatory Notes were furnished		
2.5	Statement of Grants where saving was more than ₹500 crore	2.2.2.4	79
	each and by more than 20 per cent of the total provision		
2.6	Cases where Supplementary provision (₹one crore or more in	2.2.3	80
	each case) proved unnecessary		
2.6(a)	Cases where Supplementary provision (₹one crore or more in	2.2.3	82
4 >	each case) proved excessive		0.5
2.6(b)	Cases where Supplementary provision proved insufficient	2.2.3	83
	(more than ₹ 10 crore)		
2.7	Case where anticipated savings not surrendered (short	2.2.4.2	83
	surrender of ₹ one crore or more in each case)		
3.1	Statement showing submission of accounts and status of Audit	3.3	84
	of Autonomous Bodies		
3.2	Statement showing Department-wise details of pending DC	3.5	86
	bills at the end of 2018-19		
4.1	Glossary of Terms		87
4.2	Acronyms and Abbreviations		89
		<u> </u>	