



सत्यमेव जयते

Finance Accounts  
(Volume - I)  
2022-23



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



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Government of Andhra Pradesh

**GOVERNMENT OF ANDHRA PRADESH**

**FINANCE ACCOUNTS**

**2022-23**

**VOLUME-I**



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(Both volumes contain contents of each other)

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## **Report of the Comptroller and Auditor General of India**

### **Audit of the Finance Accounts of the Government of Andhra Pradesh**

#### **Opinion**

The Finance Accounts of the Government of Andhra Pradesh for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Andhra Pradesh for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Andhra Pradesh being presented separately for the year ended 31 March 2023.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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

## **Responsibilities for Compilation of Annual Accounts**

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

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

Statements (8, 9, 19 and 20), Explanatory Notes (Statement Nos. 5, 14 and 15) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Andhra Pradesh and the Union Government who are responsible for such information.

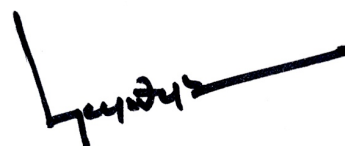
## **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Date: 29-11-2023

Place: New Delhi



**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**





**A. Broad Overview of the Structure of Government Accounts**

1. The Finance Accounts of the State of Andhra Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

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

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

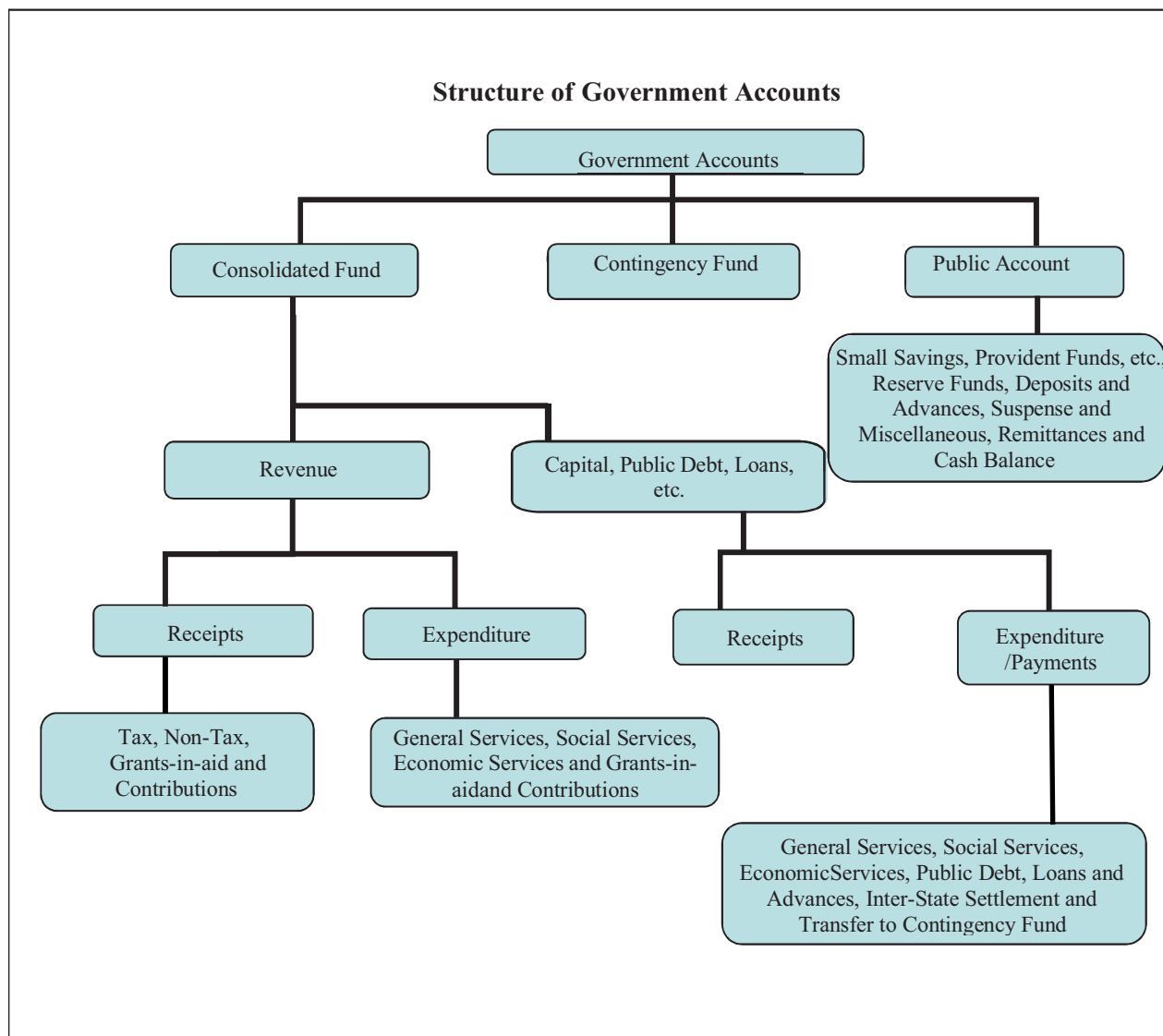
**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Andhra Pradesh for 2022-23 is ₹50 crore.

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

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2023).

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

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



**B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

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

1. **Statement of Financial Position:** This Statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

2. **Statement of Receipts and Disbursements:** This Statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This Statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This Statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this Statement gives details of expenditure by nature of activity (objects of expenditure) also. This Statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This Statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, etc.', 'Reserve Funds' and 'Deposits'. The Statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This Statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This Statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government :** This Statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This Statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This Statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This Statement corresponds to Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-aid given by the Government:** This Statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

11. **Statement of Voted and Charged Expenditure:** This Statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This Statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This Statement assists in establishing the accuracy of the accounts. This Statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

#### **Notes to Finance Accounts and Significant Accounting Policies**

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

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

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

#### **Part I of Volume II**

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This Statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this Statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This Statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This Statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This Statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This Statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This Statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This Statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This Statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This Statement depicts entity wise details of Government Guarantees. This Statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This Statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Balances:** This Statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

### **Part II of Volume II**

**Part II contains 12 Appendices** on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

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

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

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

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



## 1. STATEMENT OF FINANCIAL POSITION

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

Assets <sup>1</sup>	Reference (Sl. No.)		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts	Statement		
(₹in Crore)				
	<b>Cash</b>			
(i)	Cash in Transit and Local Remittances		Annexure to St.No.2	...
				...
(ii)	Departmental Balances		21	0.13
				<b>0.90</b>
(iii)	Permanent Imprest		21	0.22
				<b>1.44</b>
(iv)	Cash Balance Investments	Para.5-(ix)	21	936.51
				1,773.12
				...
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	(-)19.12
				(-)30.38
(vi)	Investments from Earmarked Funds <sup>2</sup>		22 & 19	11,405.26
				10,580.54
	<b>Capital Expenditure</b>			
(i)	Investments in shares of Companies, Corporations etc.		8 & 19	2,963.94
				<b>8,401.21</b>
(ii)	Other Capital Expenditure <sup>3</sup>		16	1,21,172.62
				<b>1,42,948.46</b>
	Contingency Fund (un-recouped)	Para 4	21	...
	Loans and Advances	Para.3-(xii)	7&18	7,126.29
				<b>28,099.68</b>
	Advances with departmental officers		21	0.89
				<b>29.63</b>
	Suspense and Miscellaneous Balances <sup>4</sup>	Para.5-(iv)	21	...
				<b>235.66</b>
	Remittance Balances		21	332.40
				<b>310.23</b>
	Cumulative excess of expenditure over Receipts <sup>5</sup>			1,18,345.21
				74,857.71
				...
	<b>Total</b>			<b>4,42,291.56</b>
				<b>3,89,764.44</b>

<sup>1</sup> The figures of assets and liabilities are cumulative figures. Please also see note 1(v) in the section 'Notes to Finance 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 ₹2,963.94 crore which forms part of Capital expenditure and is shown separately under item no.(i) Capital Expenditure.

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

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

## 1. STATEMENT OF FINANCIAL POSITION

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

Liabilities	Reference (Sl. No.)		As at 31 March 2023	As at 31 March 2022	
	Notes to Finance Accounts	Statement			
<b>(₹in Crore)</b>					
<b>Borrowings (Public Debt)</b>					
(i)	Internal Debt		17	3,37,624.74	2,92,045.99
				<b>(-95.17)</b>	<b>(-95.17)</b>
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		17	11.08	14.05
				<b>1.75</b>	<b>1.75</b>
	Loans for State Plan Schemes		17	1,646.45	3,218.28
				...	...
	Loans for Central Plan Schemes		17	...	...
				<b>3.59</b>	<b>3.59</b>
	Loans for Centrally Sponsored Plan Schemes		17	...	...
				...	...
	Other Loans		17	22,836.69	14,426.03
				<b>8.73</b>	<b>8.73</b>
	<b>Contingency Fund (Corpus)</b>	Para 4	21	49.93	48.85
<b>Liabilities on Public Account</b>					
(i)	Small Savings- Provident Funds etc.		21	28,277.47	26,990.25
				...	...
(ii)	Deposits		21	28,259.76	32,351.91
				<b>4,503.68</b>	<b>4,503.68</b>
(iii)	Reserve Funds	Para.5-(ii)(A) & (B)	21	17,852.22	15,198.05
				...	...
(iv)	Remittance Balances		21	...	...
				...	...
(v)	Suspense and Miscellaneous Balances	Para.5-(iv)	21	1,310.64	1,048.44
				...	...
	Cumulative excess of receipts over Expenditure			...	...
	<b>Total</b>			<b>4,42,291.56</b>	<b>3,89,764.44</b>

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<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>1,57,768.03</b>	<b>1,50,552.31</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>2,01,255.53</b>	<b>1,59,163.31</b>
<b>Tax Revenue (raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>78,025.77</b>	<b>70,979.49</b>	Salaries <sup>(1)</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	33,218.34	29,059.42
<b>Non-tax Revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>5,416.93</b>	<b>5,017.34</b>	Subsidies <sup>(1)</sup> <i>(Ref. Appendix-II)</i>	23,003.93	14,688.99
Interest Receipts <i>(Ref. Statement 3 &amp; 14)</i>	9.10	20.47	Grants-in-Aid <sup>(1,2)</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	80,269.77	66,062.21
Others <i>(Ref. Statement 3)</i>	5,407.83	4,996.87	<b>General Services</b> <i>(Ref. Statement 4 &amp; 15)</i>	<b>50,331.75</b>	<b>44,493.35</b>
<b>Share of Union Taxes/Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>38,176.74</b>	<b>35,385.83</b>	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	25,492.27	22,165.18
			Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	22,555.53	20,276.89
			Others <i>(Ref. Statement 4-B)</i>	2,283.95	2,051.28
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>9,911.10</b>	<b>4,611.27</b>
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>4,500.91</b>	<b>228.38</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>36,148.59</b>	<b>39,169.65</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>19.73</b>	<b>19.69</b>
<b>Revenue Deficit</b>	<b>43,487.50</b>	<b>8,611.00</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		
	2022-23	2021-22		2022-23	2021-22
<b>(₹ in Crore)</b>					
<b>Section-B : Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	...	(-)1.18	<b>Capital Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 16)</i>	<b>7,244.13</b>	<b>16,372.71</b>
			Salaries <sup>(3)</sup>	659.90	597.08
			General Services <i>(Ref. Statement 4-A &amp; 16)</i>	89.24	1,988.41
			Social Services <i>(Ref. Statement 4-A &amp; 16)</i>	447.11	6,363.47
			Economic Services <i>(Ref. Statement 4-A &amp; 16)</i>	6,047.88	7,423.75
<b>Recoveries of Loans &amp; Advances</b> <i>(Ref. Statement 3, 7 &amp; 18)</i>	(-)4.08 <sup>(7)</sup>	2,110.20 <sup>(4)</sup>	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	<b>1,772.63</b>	<b>2,138.05</b>
			General Services <i>(Ref. Statement 4-A, 7&amp;18)</i>	1,412.62	1,000.00
			Social Services <i>(Ref. Statement 4-A, 7&amp;18)</i>	...	151.37
			Economic Services <i>(Ref. Statement 4-A, 7&amp; 18)</i>	344.49	970.90
			Others <i>(Ref. Statement 7)</i>	15.52	15.78
<b>Public Debt Receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	<b>1,86,023.85</b>	<b>1,59,609.89</b>	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	<b>1,33,609.23</b>	<b>1,20,246.07</b>
Internal Debt (Market loans etc.) <sup>(6)</sup> <i>(Ref. Statement 3, 6 &amp; 17)</i>	1,77,613.18	1,54,714.18	Internal Debt <sup>(5)</sup> (Market loans etc.) <sup>(6)</sup> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	1,32,034.42	1,18,851.79
Loans from GOI <i>(Ref. Statement 3, 6 &amp; 17)</i>	8,410.67	4,895.71	Loans from GOI <i>(Ref. Statement 4A, 6&amp;17)</i>	1,574.81	1,394.28
<b>Net of inter-state Settlement</b>	...	...	<b>Net of inter-state Settlement</b>	...	...
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>3,43,787.80</b>	<b>3,12,271.22</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>3,43,881.52</b>	<b>2,97,920.14</b>
<b>Deficit in Consolidated Fund</b>	<b>93.72</b>	...	<b>Surplus in Consolidated Fund</b>	...	<b>14,351.08</b>
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>1.45</b>	...	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>0.38</b>	<b>1.15</b>

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

(4) Write Off of Irrecoverable Loans and Advances is 0.06 crore.

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

(6) Includes ₹1,18,039.18 crore and ₹1,18,039.18 crore being the receipt and payment respectively pertaining to Ways and Means Advances.

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

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>(₹ in Crore)</b>					
<b>III.Public Account<sup>(8)</sup></b>					
Small Savings <i>(Ref. Statement 21)</i>	5,946.47	7,906.71	Small Savings <i>(Ref. Statement 21)</i>	4,659.25	4,192.43
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	3,931.61	3,189.38	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	2,102.17	2,259.36
Deposits <i>(Ref. Statement 21)</i>	85,507.75	1,01,496.45	Deposits <i>(Ref. Statement 21)</i>	89,599.90	1,17,974.88
Advances <i>(Ref. Statement 21)</i>	...	...	Advances <i>(Ref. Statement 21)</i>	...	...
Suspense and Misc <sup>(9)</sup> <i>(Ref. Statement 21)</i>	4,81,972.63	2,31,678.98	Suspense and Misc <sup>(9)</sup> <i>(Ref. Statement 21)</i>	4,80,873.84	2,34,152.52
Remittances <i>(Ref. Statement 21)</i>	4.08	11.10	Remittances <i>(Ref. Statement 21)</i>	23.48	15.05
<b>Total Receipts Public Account <i>(Ref. Statement 21)</i></b>	<b>5,77,362.54</b>	<b>3,44,282.62</b>	<b>Total Disbursements Public Account <i>(Ref. Statement 21)</i></b>	<b>5,77,258.64</b>	<b>3,58,594.24</b>
<b>Deficit in Public Account</b>	...	<b>14,311.62</b>	<b>Surplus in Public Account</b>	<b>103.90</b>	...
<b>Opening Cash Balance</b>	<b>(-)30.38</b>	<b>(-)68.69</b>	<b>Closing Cash Balance</b>	<b>(-)19.12</b>	<b>(-)30.38</b>
<b>Increase in Cash Balance</b>	<b>11.26</b>	<b>38.31</b>	<b>Decrease in Cash Balance</b>	...	...

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

(9) '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)

		On 31 March 2023	On 31 March 2022
<b>(a)</b>	<b>General Cash Balances-</b>		
1.	Cash in Treasuries	...	...
2.	Deposits with Reserve Bank	(-)20.47	(-)31.72
3.	Deposits with other Banks	1.34	1.34
4.	Remittances in Transit	...	...
	<b>Total</b>	(-)19.12	(-)30.38
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	936.50	1,773.12
	<b>Total- (a)</b>	<b>917.38</b>	<b>1,742.74</b>
<b>(b)</b>	<b>Other Cash Balances and Investments</b>		
1.	8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers Forest Officers General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	1.03	1.03
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.66	1.64
3.	Investment out of Earmarked Funds	11,405.26	10,580.54
	<b>Total-(b)</b>	<b>11,407.95</b>	<b>10,583.21</b>
	<b>Total-(a) +(b)</b>	<b>12,325.33</b>	<b>12,325.95</b>

(\* )There was a net difference of ₹0.18 crore (Debit) between the figures reflected in the accounts and that was intimated by Reserve Bank of India (₹0.19 crore (Debit) and ₹0.01(Credit)), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of March 2023 accounts the net difference to be reconciled is ₹0.18 crore (Debit).

		Debit	Credit	Net
				(₹ in crore)
i)	Difference as on 31 March 2023	0.19	0.01	0.18(Dr.)
ii)	Cleared in the accounts upto March 2023	...	...	...
iii)	Difference after the closing of March 2023	0.19	0.01	0.18(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 ₹2,252.00 crore as on 31 March 2023. 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 ₹392.99 crore to ₹435.95 crore as on 31 March 2023.

**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 03 days during the period from 01 April 2022 to 31 March 2023.**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2022 to 31 March 2023 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	24
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	166
(iii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility	23
(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	152

(1) The cash balance ("Deposits with RBI") above is the closing cash balance as on 31 March 2023.

(2) The number of days against Overdraft also includes the days on which ordinary Ways and Means Advance and Special Drawing Facility was availed; the number of days against ordinary Ways and Means Advance also include the days on which Special Drawing Facility was availed.

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

<b>DETAILS OF SPECIAL WAYS AND MEANS ADVANCES, ORDINARY WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVT OF ANDHRA PRADESH</b>						
(₹in crore)						
Month	Spl Drawing Facility		Ways & Means Advances		Ways & Means Advances -Overdraft	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April/ 2022	04	2,052.47	23	4,787.89	...	0.00
May/2022	...	69.21	8	3,225.69	23	9,143.05
June/2022	12	1,195.98	8	4,049.65	10	3,306.72
July/2022	...	1,306.41	19	8,036.25	12	7,067.38
August/2022	02	1,312.32	8	3,775.14	21	5,974.48
September/2022	01	1,649.31	8	3,056.52	12	2,905.60
October/2022	...	576.25	16	4,623.17	10	3,277.34
November/2022	...	261.55	19	4,323.40	11	3,814.50
December/2022	...	67.65	19	4,514.22	12	6,673.35
January/2023	...	176.53	15	1,410.79	16	7,510.31
February/2023	...	443.04	13	4,005.31	15	3,672.15
March/ 2023	04	1,309.86	10	4,744.25	10	3,721.44
<b>Total</b>	<b>23</b>	<b>10,420.58</b>	<b>166</b>	<b>50,552.28</b>	<b>152</b>	<b>57,066.32</b>

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests which remained unadjusted as on 31 March 2023.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 01 April 2022	Purchases	Sales	Closing Balance on 31 March 2023	Interest realised
(₹in crore)					
Short-term investments- Government of India Treasury Bills	1,773.11	19,929.09	20,765.70	936.50	(-)0.11 <sup>i</sup>
<b>Total</b>	<b>1,773.11</b>	<b>19,929.09</b>	<b>20,765.70</b>	<b>936.50</b>	<b>(-)0.11</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.

<sup>i</sup> Minus interest is due to Rediscounting of Treasury Bills in Advance.



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

Description	Actuals	
	2022-23	2021-22
	(₹ In Crore)	
<b>I. Consolidated Fund</b>		
<b>A. Tax Revenue-</b>		
<b>A.1 Own Tax Revenue-</b>		
State Goods and Services Tax (SGST)	27,981.20	23,809.44
Other Taxes on Income and Expenditure	298.57	271.83
Land Revenue	109.76	49.97
Stamps and Registration Fees	8,022.49	7,635.20
Taxes on Immovable property other than Agricultural land	234.78	256.42
State Excise	14,798.42	14,702.86
Taxes on Sales, Trade etc.	18,004.36	20,808.09
Taxes on Vehicles	4,320.23	3,432.53
Taxes on Goods and Passengers	12.20	0.61
Taxes and Duties on Electricity	4,242.55	11.66
Other Taxes and Duties on Commodities and Services	1.20	0.88
<b>Total-A.1</b>	<b>78,025.76</b>	<b>70,979.49</b>
<b>A.2 Share of net proceeds of Taxes-</b>		
Central Goods and Services Tax (CGST)	10,859.48	10,452.88
Corporation Tax	12,630.41	9,437.25
Taxes on Income other than Corporation Tax	12,578.85	10,665.89
Other Taxes on Income and Expenditure	...	0.08
Taxes on Wealth	...	2.48
Customs	1,510.72	2,763.52
Union Excise Duties	473.96	1,610.24
Service Tax	60.07	414.85
Other Taxes and Duties on Commodities and Services	63.25	38.64
<b>Total-A.2</b>	<b>38,176.74</b>	<b>35,385.83</b>
<b>Total-A</b>	<b>1,16,202.50</b>	<b>1,06,365.32</b>
<b>B. Non-Tax Revenue-</b>		
Interest Receipts	9.11	20.47
Dividends and Profits	1.59	5.73
Public Service Commission	12.45	32.98
Police	240.74	190.31
Jails	0.11	0.09
Stationery and Printing	0.08	0.06
Public Works	6.60	3.87
Other Administrative Services	157.79	227.52
Contributions and Recoveries towards Pension and other Retirement Benefits	47.66	50.91
Miscellaneous General Services	308.02	141.13
Education, Sports, Art and Culture	34.06	420.05
Medical and Public Health	176.66	216.19
Family Welfare	0.01	0.01

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

Description	Actuals	
	2022-23	2021-22
		(₹ In Crore)
Water Supply and Sanitation	9.60	6.98
Housing	2.73	2.74
Urban Development	0.69	0.79
Information and Publicity	0.12	0.03
Labour and Employment	21.52	19.83
Social Security and Welfare	1.05	0.24
Other Social Services	12.99	15.80
Crop Husbandry	4.11	4.85
Animal Husbandry	4.53	0.34
Fisheries	1.36	(-)1.14
Forestry and Wild Life	211.37	160.69
Co-operation	16.35	37.36
Other Agricultural Programmes	0.01	0.01
Land Reforms	0.33	1.19
Other Rural Development Programmes	0.69	0.53
Major Irrigation	36.50	380.78 <sup>(1)</sup>
Medium Irrigation	1.22	4.36
Minor Irrigation	0.48	1.52
Power	3.92	4.14
Village and Small Industries	6.97	5.97
Non-ferrous Mining & Metallurgical Industries	3,024.36	2,983.39
Other Industries	...	0.01
Ports and Light Houses	...	...
Roads and Bridges	35.17	35.29
Road Transport	978.17	...
Tourism	...	0.01
Civil Supplies	10.00	6.00
Other General Economic Services	37.82	36.31
<b>Total-B</b>	<b>5,416.94</b>	<b>5,017.34</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	...	...
Grants towards contribution to State Disaster Response Fund	...	...
Grants under National Disaster response Fund	...	...
Other Grants	...	...
<b>Grants for State/Union Territory Plan Scheme-</b>		
Block Grants	...	...

<sup>(1)</sup> This figure includes ₹204.00 crore encashed and credited to Receipt Head (HOA 0700-01-106) of the Government Account due to non-fulfillment of commitment against the Bank Guarantees of ₹204.00 crore.

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

Description	Actuals	
	2022-23	2021-22
		(₹ In Crore)
Grants under the proviso to Article 275(1) of the Constitution	...	...
Grants from Central Road Fund	...	...
Centrally Assisted State Plan Schemes	...	...
<b>Grants for Central Plan Schemes-</b>		
Other Receipts	...	...
<b>Centrally Sponsored Schemes-</b>		
Central Assistance/Share	18,016.62	12,713.65
Externally Aided Projects-Grants for Centrally Sponsored Schemes	20.57	10.60
Grants under proviso to Article 275(1) of the Constitution	...	26.39
Grants from Central Road and Infrastructure Fund	...	...
<b>Finance Commission Grants-</b>		
Post Devolution revenue Deficit Grant	10,549.00	17,257.00
Grants for Rural Local Bodies	948.35	969.50
Grants for Urban Local Bodies	735.75	1,157.35
Grants in aid for State Disaster Response Fund	940.00	895.20
Grant in aid for State Disaster Mitigation Fund	...	223.80
Grants for Health Sector	1.17	488.15
<b>Other Transfer/Grants to States/Union Territories with Legislatures-</b>		
Grants towards Contribution to National Disaster Response Fund (NDRF)	...	351.43
Grants from Central Road and Infrastructure Fund	356.55	300.80
Grants to cover gap in resources	...	1,638.39
Compensation for loss of revenue arising out of implementation of GST	4,570.33	3,117.39
Other Receipts	10.25	20.00
<b>Total-C</b>	<b>36,148.59</b>	<b>39,169.65</b>
<b>Total-Revenue Receipts (A+B+C)</b>	<b>1,57,768.03</b>	<b>1,50,552.31</b>
<b>III. Capital Public Debt and Other Receipts</b>		
<b>D. Capital Receipts-</b>	...	(-)1.18 <sup>(1)</sup>
<b>Total-D</b>	...	(-)1.18
<b>E. Public Debt Receipts-</b>		
<b>Internal Debt-</b>		
Market Loans	57,478.00	46,443.00
Loans from Financial Institutions	2,000.00	1,945.52
Bonds	...	...
Other Loans	96.00	...
Ways and Means Advances from the RBI	1,18,039.18	1,06,325.66

<sup>(1)</sup> The amount pertains to "Refund of Revenue" in view of cancellation of land allotment to Nellore District NGO's Mutually Aided House Building Society Limited vide GO.Ms.No.1602, Revenue (Assn-II) Department Dated. 09/08/2011

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

Description	Actuals	
	2022-23	2021-22
	(₹ In Crore)	
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>	...	...
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	8,410.67	4,895.71
<b>Total-E</b>	<b>1,86,023.85</b>	<b>1,59,609.89</b>
<b>F. Loans and Advances by State Government (Recoveries)-<sup>ϕ</sup></b>	<b>(-)4.08<sup>(u)</sup></b>	<b>2,110.20</b>
<b>G. Inter-State Settlements</b>	...	...
<b>Total-Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>3,43,787.80</b>	<b>3,12,271.22</b>

<sup>(♦)</sup> All Central Loans for Plan Schemes, including Central Plan Schemes and Centrally Sponsored Plan Schemes are booked under 'Block Loans'

<sup>(ϕ)</sup> Details are in Statements 7 and 18 in Volume II

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

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
<b>A.</b>	<b>General Services-</b>				
<b>A.1</b>	<b>Organs of State-</b>				
	Parliament/State/Union Territory				
	Legislatures	81.10	...	...	81.10
	President, Vice-				
	President/Governor/Administrator of				
	Union Territories	15.53	...	...	15.53
	Council of Ministers	28.71	...	...	28.71
	Administration of Justice	994.40	...	...	994.40
	Elections	(-)91.49 <sup>(1)</sup>	...	...	(-)91.49
<b>A.2</b>	<b>Fiscal Services-</b>				
	Land Revenue	117.55	...	...	117.55
	Stamps and Registration	209.87	...	...	209.87
	State Excise	131.55	...	...	131.55
	Taxes on Sales, Trade etc.	395.71	...	...	395.71
	Taxes on Vehicles	114.49	...	...	114.49
	Other Taxes and Duties on				
	Commodities and Services	9.08	...	...	9.08
	Capital Outlay on Other Fiscal				
	Services	...	...	...	...
	Interest Payments	25,492.27	...	...	25,492.27
<b>A.3</b>	<b>Administrative Services-</b>				
	Public Service Commission	60.31	...	...	60.31
	Secretariat - General Services	4,119.64	...	...	4,119.64
	District Administration	1,285.64	...	...	1,285.64
	Treasury and Accounts				
	Administration	351.93	...	...	351.93
	Police	6,720.22	(-)98.60 <sup>(2)</sup>	...	6,621.62
	Jails	193.56	...	...	193.56
	Stationery and Printing	29.28	...	...	29.28
	Public Works	288.53	112.73	...	401.26
	Vigilance	366.29	...	...	366.29
	Other Administrative Services	286.86	75.11	...	361.96
<b>A.4</b>	<b>Pension &amp; Misc. General Services-</b>				
	Pensions and Other Retirement				
	Benefits	22,583.96	...	...	22,583.96
	Miscellaneous General Services	15.15	...	1,412.62	1,427.77
	<b>Total- General Services</b>	<b>63,800.14</b>	<b>89.24</b>	<b>1,412.62</b>	<b>65,302.00</b>

(1) Minus figure appeared due to reimbursement of election charges from GoI pertaining to previous years.

(2) Minus figure appeared due to recoveries

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
<b>B.</b>	<b>Social Services-</b>				
<b>B.1</b>	<b>Education, Sports, Art &amp; Culture-</b>				
	General Education	25,271.34	64.08	...	25,335.42
	Technical Education	654.60	...	...	654.60
	Sports and Youth Services	102.09	...	...	102.09
	Art and Culture	65.48	...	...	65.48
<b>B.2</b>	<b>Health &amp; Family Welfare-</b>				
	Medical and Public Health	7,986.31	512.26	...	8,498.57
	Family Welfare	2,985.96	3.48	...	2,989.44
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development-</b>				
	Water Supply and Sanitation	562.32	(-)786.83 <sup>(3)</sup>	...	(-)224.51
	Housing	8,358.63	0.17	...	8,358.80
	Urban Development	5,836.18	348.52	...	6,184.70
<b>B.4</b>	<b>Information and Broadcasting-</b>				
	Information and Publicity	215.21	0.14	...	215.35
<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	22,627.10	196.65	...	22,823.75
<b>B.6</b>	<b>Labour and Labour Welfare-</b>				
	Labour Employment and Skill Development	474.56	...	...	474.56
<b>B.7</b>	<b>Social Welfare &amp; Nutrition-</b>				
	Social Security and Welfare	3,015.18	16.77	...	3,031.95
	Nutrition	9,108.04	...	...	9,108.04
	Relief on account of Natural Calamities	1,261.36	...	...	1,261.36
<b>B.8</b>	<b>Others-</b>				
	Other Social Services	69.98	92.54	...	162.52
	Secretariat-Social Services	53.49	...	...	53.49
	<b>Total- Social Services</b>	<b>88,647.83</b>	<b>447.78</b>	<b>...</b>	<b>89,095.61</b>
<b>C.</b>	<b>Economic Services-</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities-</b>				
	Crop Husbandry	4,585.40	17.59	...	4,602.99
	Soil and Water Conservation	46.12	1.49	...	47.61

(3) Minus figure appeared due to recoveries.

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
	Animal Husbandry	814.76	10.46	...	825.22
	Loans for Dairy Development	...	...	0.22	0.22
	Fisheries	200.59	94.08	...	294.67
	Forestry and Wild Life	296.69	9.55	...	306.24
	Food, Storage and Warehousing	205.63	...	...	205.63
	Agricultural Research and Education	849.81	29.79	...	879.60
	Co-operation	145.32	(-)51.71 <sup>(4)</sup>	(-)18.09 <sup>(5)</sup>	75.52
	Other Agricultural Programmes	4,016.30	...	...	4,016.30
<b>C.2</b>	<b>Rural Development-</b>				
	Special Programmes for Rural Development	133.76	...	...	133.76
	Rural Employment	3,376.91	...	...	3,376.91
	Land Reforms	11.71	...	...	11.71
	Other Rural Development Programmes	7,453.16	1,217.99	...	8,671.15
<b>C.4</b>	<b>Irrigation &amp; Flood Control</b>				
	Major Irrigation	619.53	3,518.80	...	4,138.33
	Medium Irrigation	0.40	36.97	...	37.37
	Minor Irrigation	96.66	667.99	...	764.65
	Command Area Development	5.17	0.65	...	5.82
	Flood Control and Drainage	...	107.11	...	107.11
<b>C.5</b>	<b>Energy-</b>				
	Power	18,007.97	0.12	...	18,008.09
<b>C.6</b>	<b>Industry &amp; Minerals-</b>				
	Village and Small Industries	98.02	...	24.67	122.69
	Industries	98.42	...	...	98.42
	Non-Ferrous Mining and Metallurgical Industries	48.47	...	...	48.47
	Loans for Consumer Industries	...	...	40.24	40.24
	Other Industries	...	105.30	126.00	231.30
<b>C.7</b>	<b>Transport-</b>				
	Ports and Light Houses	12.68	0.46	...	13.14
	Civil Aviation	72.30	117.37	171.45	361.12
	Roads and Bridges	1,417.06	360.50	...	1,777.56
	Road Transport	3,102.24	...	...	3,102.24
	Inland Water Transport	0.56	...	...	0.56
<b>C.9</b>	<b>Science &amp; Technology-</b>				

<sup>(4)</sup> Minus figure appeared due to recoveries.

<sup>(5)</sup> Minus figure is under investigation.

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

**A. EXPENDITURE BY FUNCTION**

	Description	Revenue	Capital	L&A	Total
					(₹ in Crore)
	Other Scientific Research	5.87	...	...	5.87
	Ecology and Environment	3.90	...	...	3.90
<b>C.10</b>	<b>General Economic Services-</b>				
	Secretariat-Economic Services	2,504.90	...	...	2,504.90
	Tourism	31.97	53.56	...	85.53
	Foreign Trade and Export Promotion	1.94	...	...	1.94
	Census, Surveys and Statistics	100.79	...	...	100.79
	Civil Supplies	403.15	...	...	403.15
	Other General Economic Services	19.67	409.04	...	428.71
	<b>Total- Economic Services</b>	<b>48,787.83</b>	<b>6,707.11</b>	<b>344.49</b>	<b>55,839.43</b>
<b>D.</b>	<b>Grants in Aid &amp; Contributions-</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19.73	...	...	19.73
<b>E.</b>	<b>Public Debt-</b>				
	Internal Debt of the State Government	...	...	1,32,034.43	1,32,034.43
	Loans and Advances from the Central Government	...	...	1,574.80	1,574.80
	<b>Total Public Debt</b>	...	...	<b>1,33,609.23</b>	<b>1,33,609.23</b>
<b>F.</b>	<b>Loans and Advances</b>				
	Loans to Government Servants etc.	...	...	15.52	15.52
	<b>Total- Grants in Aid &amp; Contributions, Loans to Government Servants and Public Debt</b>	<b>19.73</b>	...	<b>1,33,624.75</b>	<b>1,33,644.48</b>
<b>G.</b>	<b>Inter State Settlement</b>				
	Inter State Settlement	...	...	...	...
	<b>Grand Total</b>	<b>2,01,255.53</b>	<b>7,244.13</b>	<b>1,35,381.86</b>	<b>3,43,881.52</b>



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

**B. EXPENDITURE BY NATURE**

Object of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in crore)								
Grants-in-Aid	80,289.49 <sup>(e)</sup>	2.70	80,292.19	66,081.90 <sup>(e)</sup>	2.54	66,084.44	73,667.21 <sup>(e)</sup>	2.38	73,669.59
Salaries	33,218.34	659.90	33,878.24	29,059.42	597.08	29,656.50	28,119.62	585.04	28,704.66
Pensionary Charges	28,683.16 <sup>(s)</sup>	...	28,683.16	27,741.58	...	27,741.58	21,935.76	...	21,935.76
Interest	25,435.24 <sup>(#)</sup>	...	25,435.24	22,126.73	...	22,126.73	19,971.78	...	19,971.78
Major Works	...	7,268.48	7,268.48	...	13,290.62	13,290.62	...	16,675.70	16,675.70
Subsidies	23,003.93	...	23,003.93	14,688.99	...	14,688.99	4,948.03	...	4,948.03
Scholarships and Stipends	442.77	...	442.77	291.19	...	291.19	767.52	...	767.52
Professional Services	1,791.10	59.13	1,850.23	1,974.84	149.80	2,124.64	1,848.16	75.21	1,923.37
Minor Works	734.24	710.44	1,444.68	919.79	686.26	1,606.05	881.36	152.63	1,033.99
Other Charges	102.95	326.87	429.82	80.62	491.68	572.30	67.53	773.74	841.27
Cost of Ration/Diet Charges	2,861.99	...	2,861.99	3,351.38	...	3,351.38	2,363.68	...	2,363.68
Contributions	4,045.13	...	4,045.13	2,849.91	...	2,849.91	1,486.93	...	1,486.93
Encashment of Earned Leave	316.73	...	316.73	1,017.39	...	1,017.39	822.43	...	822.43
Other Contractual Services	2,228.31	30.95	2,259.26	1,877.66	28.13	1,905.79	1,607.82	27.20	1,635.02
Supplies and Materials	770.45	4.41	774.86	647.64	13.62	661.26	959.52	306.67	1,266.19
Office Expenses	521.63	45.20	566.83	487.17	34.69	521.86	418.00	36.26	454.26
Investments	...	...	...	...	1,835.43	1,835.43	...	33.04	33.04
Transfer to Reserve Funds and Deposit Accounts -SDRF	1,253.34	...	1,253.34	1,491.80	...	1,491.80	1,491.00	...	1,491.00
Other Professional Services	411.43	...	411.43	400.14	35.74	435.88	387.02	...	387.02
Domestic Travel Expenses	226.58	6.85	233.43	240.39	5.49	245.88	250.19	7.30	257.49
Arrear Salaries	2,293.59	50.11	2,343.70	720.74	13.01	733.75	478.89	10.43	489.32
Arrear Pensions	334.61	...	334.61	382.23	...	382.23	354.95	...	354.95
Work Charged Establishment Salaries	309.28	51.92	361.20	273.77	49.01	322.78	297.87	52.87	350.74
Machinery and Equipment	5.42	122.42	127.84	3.03	282.33	285.36	3.98	640.44	644.42
Advertisements Sales and Publicity Expenses	150.15	0.96	151.11	163.81	0.01	163.82	167.25	16.01	183.26
Rents Rates and Taxes	272.93	2.16	275.09	218.08	2.35	220.43	167.58	1.79	169.37
User Charges	34.60	...	34.60	52.83	...	52.83	34.42	...	34.42
Petrol Oil and Lubricants	124.74	0.60	125.34	84.61	0.81	85.42	100.12	0.84	100.96
Wages	72.03	2.68	74.71	60.28	2.26	62.54	49.71	2.30	52.01
Motor Vehicles	12.29	17.99	30.28	16.15	26.35	42.50	14.99	53.61	68.60
Publications	63.33	0.07	63.40	47.34	0.34	47.68	35.72	0.11	35.83
Clothing Tentage and Store	27.58	...	27.58	50.60	...	50.60	64.25	...	64.25
Other Administrative Expenses	44.24	0.27	44.51	92.73	0.87	93.60	23.90	0.01	23.91

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

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

(\*) Grants-in-Aid includes an amount of ₹1,450.53 crore spent towards salaries.

(#) Figure differs from MH 2049 shown under Statement No. 15, includes detailed head 450-Interest and 500-Other Charges whereas in this Statement it has shown separately.

(s) The variation in figure with respect to MH 2071 under Statement No. 15 was attributed to the depiction of net amount after the reimbursement of pension by successor state of Telangana.

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

**B. EXPENDITURE BY NATURE**

Object of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in crore)</i>									
Secret Service Expenditure	29.70	...	29.70	29.00	...	29.00	38.25	...	38.25
Scheme/Project based Assistance	2.13	0.08	2.21	0.06	70.77	70.83	...	5.06	5.06
Training	33.86	1.32	35.18	18.40	2.04	20.44	8.44	1.71	10.15
Arms and Ammunition	0.06	...	0.06	5.71	0.94	6.65	4.60	5.66	10.26
Fees, Fines & Refunds	2.80	...	2.80	9.25	...	9.25	0.20	...	0.20
Other Discounts	...	...	...	...	...	...	...	...	...
Rewards	243.79	...	243.79	234.55	...	234.55	1.16	...	1.16
Suspense	(-)2.71	...	(-)2.71	(-)2.89	...	(-)2.89	(-)2.63	...	(-)2.63
Foreign Travel Expenses	1.50	...	1.50	0.08	...	0.08	0.13	...	0.13
Royalty	1.04	...	1.04	0.96	...	0.96	...	...	...
Writes off and Losses	0.05	...	0.05	0.01	...	0.01	0.19	...	0.19
Overtime Allowance	0.04	...	0.04	0.02	...	0.02	0.05	...	0.05
Transfer to Reserve Funds and Deposit Accounts -NDRF	...	...	...	351.43	...	351.43	657.03	...	657.03
Deduct – Recoveries	(-)1,154.26	(-)2,044.68	(-)3,198.94	(-)8,290.35	(-)845.30	(-)9,135.65	(-)3,271.80	(-)224.44	(-)3,496.24
Inter Account Transfers	(-)7,983.35	(-)76.70	(-)8,060.05	(-)10,687.39	(-)404.16	(-)11,091.55	(-)8,546.17	(-)266.54	(-)8,812.71
Amount to be met from SSA Funds on Staff Component Total	(-)0.71	...	(-)0.71	(-)0.08	...	(-)0.08	(-)0.02	...	(-)0.02
Amount to be met from RMSA Funds on Staff Component Total	(-)0.01	...	(-)0.01	(-)0.19	...	(-)0.19	...	...	...
<b>TOTAL</b>	<b>2,01,255.53</b>	<b>7,244.13</b>	<b>2,08,499.66</b>	<b>1,59,163.31</b>	<b>16,372.71</b>	<b>1,75,536.02</b>	<b>1,52,676.62</b>	<b>18,975.03</b>	<b>1,60,563.08</b>

**Note:** Grants-in-aid under Revenue Account includes expenditure of ₹13,975.79 crore ( Salaries ₹11,261.27 crore, Wages ₹2.11 crore, Arrear Salaries ₹611.56 crore, Domestic Travel Expenses ₹65.84 crore, Office Expenses ₹23.31 crore, Supplies and Materials ₹0.48 crore, Minor Works ₹51.31 crore, Other Professional Services ₹1,592.92 crore, Other Contractual Services ₹201.35 crore, Rewards ₹8.69 crore) incurred under Minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
<b>A. Capital Account of General Services-</b>							
4047	Capital Outlay on Other Fiscal Services	...	0.08	...	...	0.08	...
						...	...
4055	Capital Outlay on Police	268.55	1,440.77	...	(-)98.60 <sup>(1)</sup>	1,342.17	(-)136.72
			<b>1,030.80</b>			<b>1,030.80</b>	...
4058	Capital Outlay on Stationery and Printing	...	2.02	...	...	2.02	...
			<b>6.16</b>			<b>6.16</b>	...
4059	Capital Outlay on Public Works	48.77	398.04	...	112.73	510.77	131.15
			<b>1,021.68</b>			<b>1,021.68</b>	...
4070	Capital Outlay on Other Administrative Services	1,671.09	11,559.32	...	75.11	11,634.43	(-)95.51
			<b>814.37</b>			<b>814.37</b>	...
<b>Total- A</b>		1,988.41	13,400.23	...	89.24	13,489.47	(-)95.51
			<b>2,873.01</b>			<b>2,873.01</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	3,175.65	8,531.81	...	64.08	8,595.89	(-)97.98
			<b>1,311.07</b>			<b>1,311.07</b>	...
<b>Total- (a)</b>		3,175.65	8,531.81	...	64.08	8,595.89	(-)97.98
			<b>1,311.07</b>			<b>1,311.07</b>	...
<i>(b) Capital Account of Health and Family Welfare-</i>							
						...	...
4210	Capital Outlay on Medical and Public Health	1,033.19	2,840.52	...	512.26	3,352.78	(-)50.42
			<b>1,221.70</b>			<b>1,221.70</b>	...
4211	Capital Outlay on Family Welfare	96.18	274.22	...	3.48	277.70	(-)96.38

<sup>(1)</sup> Minus figure appears on account of "Deduct-Recoveries".

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
			<b>56.84</b>			<b>56.84</b>	...
	<b>Total- (b)</b>	1,129.37	3,114.74	...	515.74	3,630.48	(-)54.33
			<b>1,278.54</b>			<b>1,278.54</b>	...
	<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
4215	Capital Outlay on Water Supply and Sanitation	1,274.79	3,853.44	...	(-)786.83 <sup>(1)</sup>	3,066.61	(-)161.72
			<b>3,185.93</b>			<b>3,185.93</b>	...
4216	Capital Outlay on Housing	1.70	16.90	...	0.17	17.07	(-)90.00
			<b>296.81</b>			<b>296.81</b>	...
4217	Capital Outlay on Urban Development	406.31	4,472.75	...	348.52	4,821.27	(-)14.22
			<b>7.65</b>			<b>7.65</b>	...
	<b>Total- (c)</b>	1,682.80	8,343.09	...	(-)438.14	7,904.95	(-)126.04
			<b>3,490.39</b>			<b>3,490.39</b>	...
	<i>(d) Capital Account of Information and Broadcasting-</i>						
4220	Capital Outlay on Information and Publicity	0.27	3.59	...	0.14	3.73	(-)48.15
			<b>6.50</b>			<b>6.50</b>	...
	<b>Total- (d)</b>	0.27	3.59	...	0.14	3.73	(-)48.15
			<b>6.50</b>			<b>6.50</b>	...
	<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>						
4225	Capital Outlay on Welfare of Scheduled	151.86	2,884.65	...	196.65	3,081.30	29.49

<sup>(1)</sup> Minus figure appears on account of "Deduct-Recoveries".

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
	Castes, Scheduled Tribes and other Backward Classes and Minorities		<b>3,555.63</b>			<b>3,555.63</b>	...
	<b>Total- (e)</b>	151.86	2,884.65	...	196.65	3,081.30	29.49
			<b>3,555.63</b>			<b>3,555.63</b>	...
<i>(g)</i>	<i>Capital Account of Social Welfare and Nutrition-</i>						
4235	Capital Outlay on Social Security and Welfare	21.79	421.62	...	16.77	438.39	(-)23.04
			<b>311.85</b>			<b>311.85</b>	...
	<b>Total- (g)</b>	21.79	421.62	...	16.77	438.39	(-)23.04
			<b>311.85</b>			<b>311.85</b>	...
<i>(h)</i>	<i>Capital Account of other Social Services-</i>						
4250	Capital Outlay on other Social Services	204.13	2,515.25	...	92.54	2,607.79	(-)54.67
			<b>483.22</b>			<b>483.22</b>	...
	<b>Total- (h)</b>	204.13	2,515.25	...	92.54	2,607.79	(-)54.67
			<b>483.22</b>			<b>483.22</b>	...
	<b>Total- B</b>	6,365.87	25,814.75	...	447.78	26,262.53	(-)92.97
			<b>10,437.20</b>			<b>10,437.20</b>	...
<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	184.54	402.22	...	17.59	419.81	(-)90.47
			<b>59.07</b>			<b>59.07</b>	...
4402	Capital Outlay on Soil and Water Conservation	...	10.11	...	1.49	11.60	...
			<b>0.01</b>			<b>0.01</b>	...
4403	Capital Outlay on Animal Husbandry	19.26	223.06	...	10.46	233.52	(-)45.69

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
			<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	4.67	108.37	...	94.08	202.45	1,914.56
			<b>60.97</b>			<b>60.97</b>	...
4406	Capital Outlay on Forestry and Wild Life	22.47	150.34	...	9.54	159.88	(-)57.54
			<b>113.12</b>			<b>113.12</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	29.32	343.41	...	29.79	373.20	1.60
			<b>25.00</b>			<b>25.00</b>	...
4416	Investments in Agricultural Financial Institutions	...	1.00	...	...	1.00	...
			...			...	...
4425	Capital Outlay on Co-operation	340.85	371.69	...	(-)51.71 <sup>(1)</sup>	319.98	(-)115.17
			<b>325.19</b>			<b>325.19</b>	...
4435	Capital Outlay on other Agricultural Programmes	...	8.87	...	...	8.87	...
			<b>51.11</b>			<b>51.11</b>	...
	<b>Total- (a)</b>	601.11	1,619.07	...	111.24	1,730.31	(-)81.49
			<b>773.00</b>			<b>773.00</b>	...
	<b>(b) Capital Account of Rural Development-</b>					...	...
4515	Capital Outlay on other Rural Development Programmes	699.26	4,999.96	...	1,217.99	6,217.95	74.18
			<b>1,852.76</b>			<b>1,852.76</b>	...
	<b>Total- (b)</b>	699.26	4,999.96	...	1,217.99	6,217.95	74.18

<sup>(1)</sup> Minus figure appears on account of "Deduct-Recoveries".

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
			<b>1,852.76</b>			<b>1,852.76</b>	
	<i>(d) Capital Account of Irrigation and Flood Control-</i>					...	...
4700	Capital Outlay on Major Irrigation	5,401.64	47,316.93	...	3,518.80	50,835.73	(-)34.86
			<b>87,707.45</b>			<b>87,707.45</b>	...
4701	Capital Outlay on Medium Irrigation	48.63	607.47	...	36.97	644.44	(-)23.98
			<b>4,868.00</b>			<b>4,868.00</b>	...
4702	Capital Outlay on Minor Irrigation	326.60	8,631.89	...	667.99	9,299.88	104.53
			<b>9,547.74</b>			<b>9,547.74</b>	...
4705	Capital Outlay on Command Area Development	0.70	2.06	...	0.65	2.71	(-)7.14
			<b>238.99</b>			<b>238.99</b>	...
4711	Capital Outlay on Flood Control Projects	139.24	1,494.63	...	107.11	1,601.74	(-)23.08
			<b>2,641.02</b>			<b>2,641.02</b>	...
	<b>Total- (d)</b>	5,916.81	58,052.98	...	4,331.52	62,384.50	(-)26.79
			<b>1,05,003.20</b>			<b>1,05,003.20</b>	...
	<i>(e) Capital Account of Energy-</i>					...	...
4801	Capital Outlay on Power Projects	0.80	108.86	...	0.12	108.98	(-)85.00
			<b>5,327.94</b>			<b>5,327.94</b>	...
4810	Capital Outlay on New and Renewable Energy	...	...	...	...	...	...
			<b>0.59</b>			<b>0.59</b>	...
	<b>Total- (e)</b>	0.80	108.86	...	0.12	108.98	(-)85.00
			<b>5,328.53</b>			<b>5,328.53</b>	...
	<i>(f) Capital Account of Industry and Minerals-</i>					...	...
4851	Capital Outlay on Village and Small Industries	...	183.24	...	...	183.24	...
			<b>75.81</b>			<b>75.81</b>	...
4852	Capital Outlay on Iron and Steel	...	...	...	...	...	...

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
	Industries		<b>4.73</b>			<b>4.73</b>	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.18	...	...	0.18	...
			<b>891.27</b>			<b>891.27</b>	...
4854	Capital Outlay on Cement & Non-metallic Mineral Industries	...	...	...	...	<b>0.22</b>	...
4855	Capital Outlay on Fertilizer Industries	...	...	...	...	<b>27.46</b>	...
4858	Capital Outlay on Engineering Industries	...	...	...	...	<b>37.42</b>	...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	...	...	...	<b>12.88</b>	...
4860	Capital Outlay on Consumer Industries	...	60.28	...	...	60.28	...
			<b>348.20</b>			<b>348.20</b>	...
4875	Capital Outlay on other Industries	(-)122.68	1,324.86	...	105.30	1,430.16	185.83
			<b>601.45</b>			<b>601.45</b>	...
4885	Other Capital Outlay on Industries and Minerals	...	...	...	...	...	...
			<b>71.68</b>			<b>71.68</b>	...
	<b>Total- (f)</b>	(-)122.68	1,568.56	...	105.30	1,673.86	185.83
			<b>2,071.12</b>			<b>2,071.12</b>	...
	<i>(g) Capital Account of Transport-</i>					...	...
5051	Capital Outlay on Ports and Light Houses	0.39	42.67	...	0.47	43.14	20.51
			<b>865.91</b>			<b>865.91</b>	...
5053	Capital Outlay on Civil Aviation	35.19	231.78	...	117.37	349.15	233.53
			<b>72.24</b>			<b>72.24</b>	...
5054	Capital Outlay on Roads and Bridges	419.31	8,929.66	...	360.50	9,290.16	(-)14.03



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Amount allocated to Andhra Pradesh	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
			<b>17,182.89</b>			<b>17,182.89</b>	...
5055	Capital Outlay on Road Transport	...	...	...	...	...	...
			<b>182.84</b>			<b>182.84</b>	...
5056	Capital Outlay on Inland Water Transport	...	...	...	...	...	...
			<b>7.81</b>			<b>7.81</b>	...
	<b>Total- (g)</b>	454.89	9,204.11	...	478.34	9,682.45	5.16
			<b>18,311.69</b>			<b>18,311.69</b>	...
						...	...
	<i>(j) Capital Account of General Economic Services-</i>					...	...
5452	Capital Outlay on Tourism	77.01	180.84	...	53.56	234.40	(-)30.45
			<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	...	4.13	...	...	4.13	...
			<b>28.96</b>			<b>28.96</b>	...
5475	Capital Outlay on other General Economic Services	391.23	1,938.93	...	409.04	2,347.97	4.55
			<b>4,633.85</b>			<b>4,633.85</b>	...
	<b>Total- (j)</b>	468.24	2,123.90	...	462.60	2,586.50	(-)1.20
			<b>4,699.16</b>			<b>4,699.16</b>	...
	<b>Total- C</b>	8,018.43	77,677.44	...	6,707.11	84,384.55	(-)16.35
			<b>1,38,039.46</b>			<b>1,38,039.46</b>	...
	<b>Total- Expenditure Capital Account</b>	16,372.71	1,16,892.42	...	7,244.13	1,24,136.55	(-)55.75
			<b>1,51,349.67</b>			<b>1,51,349.67</b>	...

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

1. During the year 2022-23, no investment was made by the Government of Andhra Pradesh.
2. The expenditure under Capital Heads of account excludes the amount of investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹8,401.21 crore pending apportionment.
3. The major Increase in respect of the Capital Expenditure heads over previous year are as under:

Head of Account	Increase (₹in Crore)	Reasons
<b>C. Capital Accounts of Economic Services</b>		
<b>(b) Capital Account of Rural Development</b>		
4515 Capital Outlay on other Rural Development Programmes	518.73	Increase in expenditure was mainly due to higher expenditure towards 'Pradhan Mantri Gram Sadak Yojana (PMGSY)' and 'AIIB (Asian Infrastructure Investment Bank) -Andhra Pradesh Rural Road Project'
<b>(d) Capital Account of Irrigation and Flood Control</b>		
4702 Capital Outlay on Minor Irrigation	341.39	Increase in expenditure was mainly due to higher expenditure towards 'Construction and Restoration of Minor Irrigation Sources'
<b>(f) Capital Account of Industry and Minerals</b>		
4875 Capital Outlay on other Industries	227.98	Increase in expenditure was mainly due to higher expenditure towards 'ADB (Asian Development Bank) - Visakhapatnam-Chennai Industrial Corridor Development Program - APIIC Component', 'ADB - Visakhapatnam-Chennai Industrial Corridor Development Program – GVMC Grant Component' and 'Deduct - Recoveries'

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

Head of Account	Decrease (₹in Crore)	Reasons
<b>A. Capital Account of General Services</b>		
4055 Capital Outlay on Police	367.15	Decrease in Expenditure was due to lower expenditure towards 'National Scheme for Modernization of Police and Other forces' and 'Deduct - Recoveries'
4070 Capital Outlay on other Administrative Services	1,595.98	Decrease in Expenditure was due to lower expenditure towards 'Andhra Pradesh State Development Corporation Limited (APSDC)' and 'YSR Gruha Vasathi'

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

<b>B. Capital Account of Social Services</b>			
<b>(a) Capital Account of Education, Sports, Art and Culture-</b>			
4202	Capital Outlay on Education, Sports, Art and Culture	3,111.57	Decrease in Expenditure was due to lower expenditure towards 'Mana Badi - Nadu Nedu : Upgrading Infrastructure in High Schools' and 'Deduct - Recoveries'
<b>(b) Capital Account of Health and Family Welfare</b>			
4210	Capital Outlay on Medical and Public Health	520.93	Decrease in Expenditure was due to lower expenditure towards 'Medical Buildings (NAADU-NEDU)' and 'Deduct - Recoveries'
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</b>			
4215	Capital Outlay on Water Supply and Sanitation	2,061.62	Decrease in Expenditure was due to lower expenditure towards 'National Rural Drinking Water Programme (NRDWP)' and 'Deduct - Recoveries'
<b>(h) Capital Account of other Social Services</b>			
4250	Capital Outlay on other Social Services	111.59	Decrease in Expenditure was due to lower expenditure towards 'Resilient Electric Network by APEPDCL' and 'WB (World Bank ) - Andhra Pradesh Disaster Recovery Project - Capacity Augmentation for Disaster Risk Management (PMU)Modernization of Sports facilities'
<b>C. Capital Accounts of Economic Services</b>			
<b>(a) Capital Account of Agriculture and Allied Activities</b>			
4401	Capital Outlay on Crop Husbandry	166.95	Decrease in Expenditure was due to lower expenditure towards 'International Fund for Agriculture Development (IFAD) - Andhra Pradesh Drought Mitigation Project (APDMP)' and 'YSR - Agri Testing Labs'
4425	Capital Outlay on Co-operation	392.56	Decrease in Expenditure was due to lower expenditure towards 'Investments for Assistance to Integrated Co-operative Development Projects (NCDC) Scheme' and 'Deduct - Recoveries'
<b>(d) Capital Account of Irrigation and Flood Control-</b>			
4700	Capital Outlay on Major Irrigation	1,882.84	Decrease in Expenditure was due to lower expenditure towards 'Dam and Appurtenant Works', 'Canals and Distributaries' and 'Resettlement and Rehabilitation'

## 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 2022	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities	
						Amount	Per cent		
(₹ in crore)									
<b>A.</b>	<b>Public Debt</b>								
<b>6003</b>	<b>Internal Debt of the State Government</b>								
	Market Loans	2,65,420.97	...	57,478.00	11,664.01	3,11,234.96	45,813.99	17.26	73.21
		...				...			
	WMA from the RBI	...	...	1,18,039.18	1,18,039.18	...	...	...	...
		...				...			
	Bonds	9,756.07	...	...	...	9,756.07	...	...	2.29
		...				...			
	Loans from Financial Institutions	7,905.56	...	2,096.00	1,154.68	8,846.88	941.32	11.91	2.08
		<b>(-)6.97<sup>(y)</sup></b>				<b>(-)6.97</b>			
	Special Securities issued to National Small Savings Fund	8,985.42	...	...	1,172.95	7,812.47	(-)1,172.95	(-)13.05	1.84
		...				...			
	Other Loans	(-)22.03	...	...	3.60	(-)25.63	(-)3.60	(-)16.33	...
		<b>(-)88.20<sup>(y)</sup></b>				<b>(-)88.20</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>								
01	Non-Plan Loans	14.05	...	...	2.97	11.08	(-)2.97	(-)21.14	...
		<b>1.75</b>				<b>1.75</b>			
02	Loans for State Plan Schemes	3,218.28	...	...	1,571.83	1,646.45	(-)1,571.83	(-)48.84	0.39
		...				...			
03	Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
		<b>3.59</b>				<b>3.59</b>			

(1) 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

(i) Statement of Public Debt and Other Liabilities									
(Figures in <b>bold</b> represent balances yet to be apportioned and retained in Andhra Pradesh)									
Nature of Borrowings		Balance as on 01 April 2022	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities
							Amount	Per cent	
(₹ in crore)									
04	Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...			
07	Pre-1984 -85 Loans	... <b>8.74</b>	...	...	...	... <b>8.74</b>	...	...	...
09	Other Loans for States/Union Territory with Legislature Schemes	14,426.03	...	8,410.67	...	22,836.70	8,410.67	58.30	5.37
	<b>Total Public Debt (A)</b>	3,09,704.35 <b>(-81.09)</b>	...	1,86,023.85	1,33,609.22	3,62,118.98 <b>(-81.09)</b>	52,414.63	16.92	85.18
<b>B.</b>	<b>Other Liabilities</b>								
	<b>Public Accounts</b>								
	Small Savings Provident Funds etc.	26,990.25 ...	...	5,946.47	4,659.25	28,277.47 ...	1,287.22	4.77	6.65
	Reserve Funds Bearing interest	2,629.17 ...	...	2,354.76	526.66	4,457.27 ...	1,828.10	69.53	1.05
	Reserve Funds not bearing interest	1,988.34 ...	...	1,576.84	1,575.51	1,989.67 ...	1.33	0.07	0.47
	Deposits bearing interest	419.94 <b>201.93</b>	...	3,434.11	3,190.58	663.47 <b>201.93</b>	243.53	57.99	0.16
	Deposits not bearing interest	31,931.97 <b>4,301.75</b>	...	82,073.64	86,409.32	27,596.29 <b>4,301.75</b>	(-)4,335.68	(-)13.58	6.49
	<b>Total Other Liabilities (B)</b>	63,959.67 <b>4,503.68</b>	...	95,385.82	96,361.32	62,984.17 <b>4,503.68</b>	(-)975.50	(-)1.53	14.82
	<b>Total Public Debt &amp; Other Liabilities(A+B)</b>	3,73,664.02 <b>4,422.59</b>	...	2,81,409.67	2,29,970.54	4,25,103.15 <b>4,422.59</b>	51,439.13	13.77	...

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### EXPLANATORY NOTES

(a). As per the Statement of Fiscal Policy laid on the table of Andhra Pradesh State Legislature in March 2023. A-Fiscal Indicators-Rolling Targets, the outstanding total liabilities (excluding government guarantees) shall not exceed 36.30 *per cent* of the GSDP, as fixed for the financial year 2022-23. The total liability<sup>1</sup> as a percentage to GSDP (₹13,17,728 crore) during 2022-23 is 32.17 *per cent*.

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

(c). **Internal Debt:** This includes market loans which are long-term loans (having a currency of more than 12 months) raised in the open market. During 2022-23, seventy three loans totaling ₹57,478.00 crore bearing interest varying from 7.29 *per cent* to 8.07 *per cent* redeemable in the years between 2034 and 2042 were raised at par. Out of the fifteen redeemable Andhra Pradesh State Development Loans in 2021-22, repayment of fifteen Market Loans viz., 7.59 *per cent* to 8.91 *per cent* were made during 2022-23 to the extent of ₹11,664.00 crore. Further, one unclaimed Market Loan (11% APSDL 2002) amounting to ₹ 0.01 crore under Market Loans not bearing interest was written-off during the year.

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

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

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

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

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

The balances in the Fund at the commencement of 01 April 2022 and to the end of 31 March 2023 are shown below:

### **Sinking Fund**

Balance allocated to Andhra Pradesh	Opening Balance as on 01 April 2022	Additions during the year	Withdrawals during the year	Closing Balance as on 31 March 2023
...	9,687.52	771.07	19.06	10,439.53
				(₹ in Crore)

An amount of ₹10,382.91 crore was invested from the balance of ₹10,439.53 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 2022-23. 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 ₹22,836.70crore towards back to back loans were received as on 31 March 2023 for State Plan Schemes.

**3. Other Loans:** The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹18,482.15crore as on 31 March 2023. The details of these loans are given in Statement No.17.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

4. **Loans from National Small Savings Fund (NSSF):** As per decision taken by Government of India, Ministry of Finance in January 2017, the State Government was excluded from NSSF investments with effect from 01 April 2016. Details of transaction under NSSF during the year 2022-23 are as follows.

Receipt under NSSF:	NIL
Repayments under NSSF:	₹1,172.95 crore
Interest on Loans from NSSF:	₹863.02 crore

The 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 2023 was ₹34,706.70 crore (Apportioned) and ₹4,503.68 crore (Un-apportioned) as shown below. Further details are given in Statement Nos.21 and 22.

Nature of Obligation		Balance allocated to Andhra Pradesh	Balance on 01 April 2022	Receipts during the year	Repayments during the year	Balance on 31 March 2023
(₹ in crore)						
(i)	Interest bearing obligations such as:					
(a)	Depreciation Reserve Funds of Government Commercial undertakings, etc.	...	2,629.17	2,354.76	526.66	4,457.27
(b)	Other Obligations	...	419.94	3,434.11	3,190.58	663.47
			<b>201.93</b>			<b>201.93</b>
(ii)	Non-Interest bearing obligations such as Deposits other than Earmarked funds etc.	...	33,920.31	83,650.48	87,984.83	29,585.96
			<b>4,301.75</b>			<b>4,301.75</b>
	<b>Total</b>	...	36,969.42	89,439.35	91,702.07	34,706.70
			<b>4,503.68</b>			<b>4,503.68</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 2022-23 are shown below:

		2022-23	2021-22
		(₹ in Crore)	
(i)	Gross Debt and other obligations outstanding at the end of the year		
(a)	Public Debt and Small Savings, Provident Funds, etc.	3,90,315.36	3,36,613.51
(b)	On other obligations	39,210.38	41,473.10
	<b>Total(i)</b>	4,29,525.74	3,78,086.61
(ii)	Interest paid by Government		
(a)	On Public Debt and Small Savings, Provident Funds, etc.	25,490.27	22,163.28
(b)	On Other obligations	2.00	1.90
	<b>Total(ii)</b>	25,492.27	22,165.18
(iii)	Deduct		
(a)	Interest received on Loans and Advances given by Government	6.16	6.38
(b)	Interest realized on Investment of cash balances	(-)0.11 <sup>1</sup>	(-)1.17
	<b>Total(iii)</b>	6.05	5.21
(iv)	Net Interest charged	25,486.22	22,159.97
(v)	Percentage of Gross Interest (item(ii)) to total revenue receipts	16.16	14.72
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	16.15	14.71

In addition to other receipts and adjustments, an amount of ₹3.05 crore was received towards interest. Even after taking into account these receipts, there would still be a net burden of interest of ₹25,483.83 crore on Revenue (which works out to 16.15 per cent of the total revenue receipts).

The Government also received during the year ₹1.59 crore as Dividend on investments in Commercial undertakings etc.

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

(₹ in crore)

	2022-23	2021-22
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	--Nil--	--Nil--

<sup>1</sup> Minus interest is due to Rediscounting of Treasury Bills in advance.

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

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

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

(₹ in crore)

Loanee Groups <sup>(1)</sup>	Balance as on 01 April 2022 (#)	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 2023	Net Increase(+)/ Decrease(-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Statutory Corporations/Govt. companies	1,531.38		1,710.07	(-)35.82	...	3,277.27	1,745.89	148.88
	<b>7,628.83</b>					<b>7,628.83</b>	...	...
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	1,089.13		...	...	...	1,089.13	...	...
	<b>144.86</b>					<b>144.86</b>	...	...
Urban Development Authorities	1,606.85		...	...	...	1,606.85	...	...
	<b>3,664.05</b>					<b>3,664.05</b>	...	...
Housing Boards	...		...	...	...	...	...	...
	<b>34.12</b>					<b>34.12</b>	...	...
State Housing Corporation	(-)355.17 <sup>a</sup>		...	...	...	(-)355.17	...	...
	<b>11,636.04</b>					<b>11,636.04</b>	...	...
Co-operative Societies/Co-operative Corporations/ Banks	479.80		47.04	1.92	...	524.92	45.12	45.40
	<b>1,273.40</b>					<b>1,273.40</b>	...	...
Loans to Government Servants	(-)19.65 <sup>a</sup>		15.52	24.36	0.06	(-)28.55 <sup>a</sup>	(-)8.90	...
	<b>400.07</b>					<b>400.07</b>	...	...
Others	1,017.24		...	5.40	...	1,011.84	(-)5.40	96.12
	<b>3,252.71</b>					<b>3,252.71</b>	...	...
<b>Total - F- Loans and Advances</b>	5,349.58		1,772.63	(-)4.14	0.06	7,126.29	1,776.71	...
	<b>28,099.68</b>					<b>28,099.68</b>		

<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 01.04.2022 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

<sup>a</sup> 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

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

(₹in crore)

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

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

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

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

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

(₹ in crore)

Sector	Balance as on 01 April 2022	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 2023	Net increase(+)/ Decrease (-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>A. General Services</b>								
<b>(i) Pension and Miscellaneous General Services</b>								
Pension and Miscellaneous General Services	35.80		1,412.62	...	...	1,448.41	1,412.61	3.40
	<b>0.65</b>					<b>0.65</b>	...	...
<b>Total - Pension and Miscellaneous Services</b>	35.80		1,412.62	...	...	1,448.41	1,412.61	3.40
	<b>0.65</b>					<b>0.65</b>	...	...
<b>Total - A - General Services</b>	35.80		1,412.62	...	...	1,448.41	1,412.61	3.40
	<b>0.65</b>					<b>0.65</b>	...	...
<b>B. Social Services</b>								
Education Sports Art and Culture	...		...	...	...	...	...	...
	<b>228.51</b>					<b>228.51</b>	...	...
Health and Family Welfare	37.88		...	...	...	37.88		...
	<b>562.16</b>					<b>562.16</b>	...	...
Water Supply, Sanitation, Housing & Urban Development	1,738.64		...	...	...	1,738.64	...	...
	<b>20,372.49</b>					<b>20,372.49</b>	...	...
Information and Broadcasting	...		...	...	...	...	...	...
	<b>44.36</b>					<b>44.36</b>	...	...
Social Welfare and Nutrition	(-)1.60 <sup>(x)</sup>		...	...	...	(-)1.60 <sup>(x)</sup>		...
	<b>1,056.90</b>					<b>1,056.90</b>	...	...
Others <sup>(b)</sup>	...		...	...	...	...	...	...
	<b>70.47</b>					<b>70.47</b>	...	...

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

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

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

## 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 2022	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 2023	Net increase(+) Decrease(-)	Interest payment in arrears <sup>(*)</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total - B - Social Services</b>	1,774.92		...	...	...	1,774.92	...	...
	<b>22,334.89</b>					<b>22,334.89</b>	...	...
<b>C. Economic Services</b>								
Agriculture and Allied Services	163.53		(-)17.87	7.32	...	138.34	(-)25.19	14.84
	<b>820.99</b>					<b>820.99</b>	...	...
Irrigation and Flood Control	...		...	...	...	...	...	...
	<b>163.35</b>					<b>163.35</b>	...	...
Energy	1,385.36		...	(-)35.82	...	1,421.18	35.82	135.01
	<b>2,030.35</b>					<b>2,030.35</b>	...	...
Industry and Minerals	352.27		190.91	...	...	543.18	190.91	33.47
	<b>862.53</b>					<b>862.53</b>	...	...
Transport	1,610.57		171.45	...	...	1,782.02	171.45	153.00
	<b>1,454.92</b>					<b>1,454.92</b>	...	...
General Economic Services	46.78		...	...	...	46.78	...	...
	<b>22.44</b>					<b>22.44</b>	...	...
<b>Total - C - Economic Services</b>	3,558.51		344.49	(-)28.50	...	3,931.50	372.99	340.77
	<b>5,354.58</b>					<b>5,354.58</b>	...	...
<b>D. Loans to Govt. Servants</b>							...	...
Loans to Government Servants	(-)19.65		15.52	24.36	0.06	(-)28.55	(-)8.90	...
	<b>400.07</b>					<b>400.07</b>	...	...
<b>Total - D - Loans to Government Servants</b>	(-)19.65 <sup>c</sup>		15.52	24.36	0.06	(-)28.55	(-)8.90	...
	<b>400.07</b>					<b>400.07</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.

<sup>c</sup> 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 2022	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 2023	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>9.49</b>					<b>9.49</b>	...	...
<b>Total – E - Loans for Miscellaneous purposes</b>	...		...	...	...	...	...	...
	<b>9.49</b>					<b>9.49</b>	...	...
<b>Total – F -Loans and Advances</b>	5,349.58		1,772.63	(-)4.14	0.06	7,126.29	1,776.71	...
	<b>28,099.68</b>					<b>28,099.68</b>	...	...

<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.

## 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 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
		Principal	Interest <sup>(*)</sup>	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corpn.	13.25	25.84	39.09	2002	13.25
2.	A P BCs Co-op Finance Corpn.	14.78	28.81	43.59	2002	14.78
3.	A P Centre for Finance Systems and Services	36.00	18.10	54.10	2016	36.00
4.	A P Civil Supplies Corpn.	19.42	37.86	57.28	2002	19.42
5.	A P Co-op Bank	8.39	16.39	24.78	2002	8.39
6.	A P Co-op Central Agricultural Development Bank	232.35	466.27	698.62	2002	232.35
7.	A P Co-op Marketing Societies	2.22	4.32	6.54	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	17.95	27.16	2002	9.21
9.	A P Dairy Development Co-operative Fedn.	171.43	189.84	361.27	2002	171.65
10.	A P Fisheries Development Corpn.	0.03	0.06	0.09	2002	0.03
11.	A P Forest Development Corpn.	7.28	11.65	18.93	2002	7.28
12.	A P GENCO	629.91	1,400.80	2,030.71	2002	629.91
13.	A P Girijan Cooperative Corporation	16.19	15.47	31.66	2002	16.19
14.	A P Health Medical Housing and Infrastructure Development Corpn.	594.64	529.06	1,123.70	2002	594.64
15.	A P Heavy Machinery and Engineering Ltd	1.00	0.95	1.95	2002	1.00
16.	A P Housing Board	33.69	32.00	65.69	2002	33.69

<sup>(\*)</sup> Interest in arrears arrived at taking 9.5 per cent 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 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
		Principal	Interest	Total		
17.	A P Industrial infrastructure Corpn.	278.61	230.59	509.20	2002	278.61
18.	A P Karshak Parishad	0.42	0.40	0.82	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	3.74	7.92	2009	4.18
20.	A P Markfed.	28.87	27.49	56.36	2002	28.87
21.	A P Rajiv Swagruha Corpn.	351.00	266.76	617.76	2013	351.00
22.	A P Revenue Association, Hyderabad	0.20	0.19	0.39	2002	0.20
23.	A P Scooters Limited	5.99	5.69	11.68	2002	5.99
24.	A P SCs Co-op Finance Corporation	228.21	206.19	434.40	2002	228.21
25.	A P Sheep and Goat Development Co-op Fedn	46.64	6.67	53.31	2018	41.24
26.	A P State Beverages Corporation Ltd.	0.00	0.00	0.00	2022	1,412.62
27.	A P State Construction Corporation	10.44	9.91	20.35	2002	10.44
28.	A P State Electricity Board	20.24	19.23	39.47	2002	20.24
29.	A P State Fibernet Limited	46.78	4.44	51.22	2022	172.78
30.	A P State Film Development Corpn.	44.36	42.14	86.50	2002	44.36
31.	A P State Finance Corpn.	12.93	12.28	25.21	2002	12.93
32.	A P State Housing Corpn.	3,298.06	4,356.54	7,654.60	2002	3,298.06
33.	A P State Housing NTR Programme	7,845.63	7,104.60	14,950.23	2007	7,845.63
34.	A P State Industrial Development Construction Corpn.	33.75	32.05	65.80	2002	33.75
35.	A P State Irrigation Development Corpn.	125.88	119.59	245.47	2002	125.88



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

<b>Section 3: Summary of repayments in arrears from Loanee Entities</b>						
<b>(₹in crore)</b>						
<b>Sl.No</b>	<b>Loanee-Entity</b>	<b>Amount of arrears as on 31 March 2023</b>			<b>Earliest period to which arrears relate</b>	<b>Total loans outstanding against the entity on 31 March 2023</b>
		<b>Principal</b>	<b>Interest</b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
36	A P State Meat & Poultry Development Corpn.	1.55	1.46	3.01	2002	1.55
37	A P State Minorities Finance Corpn.	10.05	8.70	18.75	2011	10.05
38	A P State Police Housing Corpn.	173.93	162.48	336.41	2002	173.93
39	A P State Road Transport Corpn	2,200.80	1,688.53	3,889.33	2004	2,200.80
40	A P State SCs and STs Co-op Housing Societies Fedn.	25.19	23.93	49.12	2002	25.19
41	A P State Seeds Development Corpn.	194.92	185.16	380.08	2002	194.92
42	A P State Small Scale Industries Development Corpn.	1.53	1.45	2.98	2002	1.53
43	A P STs Co-op Finance Corpn.	0.12	0.10	0.22	2002	0.12
44	A P Textiles Development Corpn.	0.43	0.40	0.83	2002	0.43
45	A P TRANSCO	2,788.81	1,278.68	4,067.49	2002	2,824.63
46	A P Tribal Development Corpn.	0.01	0.01	0.02	2002	0.01
47	A P Urban Development and Housing Corpn.	12.63	11.99	24.62	2002	12.63
48	A P Urban Finance & Infrastructure devpt. Corpn.	236.17	223.74	459.91	2002	236.17
49	A P Vikalangula Co-op Corporation	3.09	2.94	6.03	2002	3.09
50	Allwyn Auto Ltd	33.45	31.78	65.23	2002	33.45
51	Allwyn Watches Ltd	39.39	37.40	76.79	2002	39.39
52	Ananthapur Sheep Breeders Co-op Union	0.05	0.04	0.09	2002	0.05

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

<b>Section 3 : Summary of repayments in arrears from Loanee Entities</b>						
(₹ in crore)						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
		Principal	Interest	Total		
1	2	3	4	5	6	7
53	APCO	103.83	85.63	189.46	2002	128.50
54	APTSIDCO	20.00	9.50	29.50	..	20.00
55	APUIAML	5.00	2.37	7.37	..	5.00
56	Assistance for Integrated Co-operative Development Project(NCDC)	92.23	24.00	116.23	2020	72.08
57	Azamjahi Mills	1.24	1.18	2.42	2002	1.24
58	Bhagyanagar Urban Devpt Authority	0.71	0.66	1.37	2009	0.71
59	Bhogapuram International Airport(APADC)	353.38	76.90	430.28	2017	524.83
60	C R Rao Advanced Institute of Mathematics	3.50	3.25	6.75	2009	3.50
61	Chirala Co-operative Spinning Mills	12.55	11.91	24.46	2003	12.55
62	Chittoor Dairy Cooperative Milk Producers Union	17.24	16.38	33.62	2002	17.24
63	Co-op Sugar factories	537.34	296.22	833.56	2002	577.58
64	Co-operative spinning mills	33.34	31.71	65.05	2002	33.34
65	Fishermen Co-operatives	14.04	13.38	27.42	2002	14.04
66	Girijan Cooperatives	1.02	0.95	1.97	2002	1.02
67	Guntakal Co-op spinning Mills	1.18	1.11	2.29	2002	1.18
68	Hyderabad Allwyn Ltd	51.23	48.66	99.89	2002	51.23
69	Hyderabad Chemicals and Fertilizers Ltd	5.80	5.50	11.30	2002	5.80

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

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
		Principal	Interest	Total		
70	Hyderabad Metro Devpt. Authority	3,848.93	3,415.96	7,264.89	2009	3,848.93
71	Hyderabad Metro Rail Ltd	1,283.00	1,097.26	2,380.26	2011	1,283.00
72	Hyderabad Metropolitan Water Supply & Sewerage Board	1,843.01	1,649.59	3,492.60	2002	1,843.01
73	Hyderabad Public School	12.56	11.93	24.49	2002	12.56
74	Integrated Cooperative Development Project	85.54	72.55	158.09	2003	85.54
75	ILTD Tobacco Growers	1.87	1.78	3.65	2002	1.87
76	JN Institute of Advanced Studies	1.75	1.65	3.40	2009	1.75
77	Kadapa Sheep Breeders Co-operative Union	1.00	0.98	1.98	2002	1.00
78	Krishi Engg./Krishi Foundry Ltd	0.07	0.43	0.50	2002	0.07
79	LIDCAP	6.88	6.54	13.42	2002	6.88
80	MADA	50.00	23.75	73.75	2002	50.00
81	Municipal Corporation of Hyderabad	4.36	4.14	8.50	2002	4.36
82	Municipal Corporations	158.79	63.99	222.78	2002	158.79
83	Municipalities	35.33	30.33	65.66	2002	35.33
84	Municipalities Hyderabad and surroundings	60.16	57.15	117.31	2002	60.16
85	Municipalities and Corporations	38.56	36.63	75.19	2002	38.56
86	Nagarjuna University	0.13	0.11	0.24	2002	0.13
87	National Scholarships Scheme	6.59	6.25	12.84	2002	6.59
88	Nizam Sugar Factory Ltd	10.78	10.24	21.02	2002	10.78
89	OILFED	1.00	0.95	1.95	2002	1.00

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

Section 3: Summary of repayments in arrears from Loanee Entities						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
		Principal	Interest	Total		
		3	4	5		
1	2	3	4	5	6	7
90	Other Cooperatives	109.45	78.76	188.21	2002	109.45
91	Others	151.20	142.65	293.85	2002	151.20
92	PACS's for establishment of MPFCs with AIF scheme	10.00	0.95	0.00	2022	10.00
93	Panchayati Raj Institutions	46.43	44.10	90.53	2002	46.43
94	Public Sector Undertakings	31.07	29.51	60.58	2002	31.07
95	Rajahmundry Co-operative Spinning Mills	36.67	34.84	71.51	2002	36.67
96	RFC	13.77	13.08	26.85	2002	13.77
97	Sir Silk Mills	2.55	2.41	4.96	2009	2.55
98	Sports Authority of AP	209.23	195.80	405.03	2002	209.23
99	State Teachers Union, Hyderabad	0.10	0.09	0.19	2002	0.10
100	Textile Processing Co-op Society Ltd Hyderabad	1.81	1.71	3.52	2002	1.81
101	Tobacco Growers Co-op Union Limited	4.50	4.28	8.78	2002	4.50
102	Town Planning Trust	0.02	0.01	0.03	2002	0.02
103	TRICOR	20.04	19.46	39.50	2002	20.04
104	Vijayawada Airport	4.00	3.80	7.80	2002	4.00
105	Visakhapatnam Town Planning Trust	0.86	0.81	1.67	2002	0.86
106	Visakhapatnam Urban Development Authority	0.17	0.15	0.32	2002	0.17
107	Visakhapatnam Water Supply Scheme	10.70	10.15	20.85	2002	10.70
108	Voltas Ltd.	2.00	1.90	3.90	2002	2.00
109	Voluntary Retirement Scheme under various corporations/entities	98.56	93.96	192.52	2002	98.56
110	Weaker Section Housing Programme under NTR Programme	1,465.08	632.11	2,097.19	2002	1,465.08
111	Nellore Municipal Corporation for Water Supply and Drainage	574.02	160.61	734.63	2018	574.02

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years  
2021-22 and 2022-23**

Name of the Concern	2022-23			2021-22		
	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>205.07</b>	...	3	0.50 <sup>(1)</sup> <b>205.07</b>	5.33
2. Rural Banks	1	<b>26.96</b>	...	1	<b>26.96</b>	...
3. Government Companies	62	1,735.71 <b>6,557.69</b>	1.59	62	1,735.71 <sup>(1)</sup> <b>6,557.69</b>	0.31
4. Other Joint Stock Companies & Partnerships	28	2.13 <b>55.64</b>	...	28	2.13 <b>55.64</b>	...
5. Co-op Institutions and Local Bodies	66	1,227.53 <b>1,555.85</b>	...	66	1,227.53 <b>1,555.85</b>	0.09
<b>TOTAL<sup>(§)</sup></b>	160	2,967.87 <b>8,401.21</b>	1.59	160	2,967.87 <b>8,401.21</b>	5.73
(§) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from						
CONSOLIDATED FUND	2,963.94			2,963.94		
	<b>8,401.21</b>			<b>8,401.21</b>		
EARMARKED FUND	3.93			3.93		
<b>TOTAL</b>	2,967.87			2,967.87		
	<b>8,401.21</b>			<b>8,401.21</b>		

- Note:** 1. The investments shown in the statement depict the cash transactions appearing in the Government Accounts and may vary with those reflected in the Report of the Comptroller & Auditor General of India (Commercial) due to various factors like conversion of loan to equity or vice-versa, capitalisation of grants given in kind subsequently, etc.
2. Figures in **Bold** represent Investments made in undivided State of Andhra Pradesh upto 01 June 2014 and remained un-apportioned.
3. This Statement is compiled based on the data available in the VLC System.

<sup>1</sup>Reduction/Augmentation to the extent of ₹2.00 crore in investment figure is effected to rectify the wrong depiction of aforesaid amount under Andhra Pradesh State Financial Corporation, Hyderabad (Statutory Corporation) instead of Andhra Pradesh State Financial Services Corporation Limited (Government Companies) during 2020-21.

## 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 2022-23	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2022-23(&)	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	56,108.20	29,187.04	11,606.28	2,320.39	...	...	38,472.93	190.00	...	...
Co-operatives	533.87	357.20	...	63.00	...	...	294.20	...	...	...
Agriculture	44,390.42	33,046.13	9,576.78	7,382.43	...	...	35,240.48	681.97	...	...
Transport	9,712.53	6,728.62	1,591.10	530.08	...	...	7,789.64	150.00	...	...
State Financial Corporation	870.00	414.70	...	267.50	...	...	147.20	...	...	...
Water Supply, Sanitation, Housing & Urban Development	50,155.38	24,004.13	704.36	1,045.87	...	...	23,662.62	289.35	...	...
Communication	300.00	259.96	...	52.50	...	...	207.46	...	...	...
Industries	15,400.00	3,197.02	10,005.00	1,981.80	...	...	11,220.22	240.10	...	...
Other Institutions	25,000.00	22,741.20	...	901.20	...	...	21,840.00	464.00	...	...
<b>TOTAL</b>	<b>2,02,470.40</b>	<b>1,19,936.00<sup>(#)</sup></b>	<b>33,483.52</b>	<b>14,544.77</b>	...	...	<b>1,38,874.75</b>	<b>2,015.42</b>	...	...

- Note: 1) The Statement is compiled based on the Budget Document of 2023-24 (V/2) of Government of Andhra Pradesh.  
2) Information pertaining to Columns 6 to 7 has not been provided by the State Government/Department.  
3) In the Budget Document of 2023-24(V/2), the State Government disclosed the conditional Guarantees in respect of APSDC and APRDC (vide G.O.MS.No. 92 Finance (PMU-CASPS, FC & IF) Department dated 03 November 2020 and G.O.MS.No. 59, TR&B, dated 11/11/2021 respectively) which have not come to force to the end of Financial Year 2022-23. The State Government is providing budgetary support by escrowing of revenues of Additional Retail Excise Tax (ARET) and Road Cess to these Corporations respectively for repayment of loans.(Source: Budget Documents 2022-23).

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

(&) Outstanding at the end of 31st December 2022 as provided by the Government of Andhra Pradesh.

(#) Reasons for difference of Outstanding Guarantees at the end of 2021-22 and outstanding guarantees at the beginning of the 2022-23 has not been furnished in the Annexure to Budget Volume V/2 2023-24.

## 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		
		2022-23			2021-22	2022-23	2021-22
		State Fund Expenditure	Central Assistance including CSS and CS	Total			
(₹ in Crore)							
<b>1.</b>	<b>Panchayati Raj Institutions</b>						
(i)	Zilla Parishads	7,843.89	141.81	7,985.70	463.84	25.53	30.31
(ii)	Panchayat Samities	760.43	0.00	760.43	895.23	...	...
(iii)	Gram Panchayats	4,231.34	844.77	5,076.11	4,457.00	...	...
(iv)	Others	31.74	52.61	84.35	...	...	...
<b>2.</b>	<b>Urban Local Bodies</b>						
(i)	Municipal Corporations	2,414.27	806.15	3,220.42	6,200.57	512.37	...
(ii)	Municipalities/ Municipal Councils	760.03	183.10	943.13	2,200.63		0.52
(iii)	Others	1,329.34	6,264.17	7,593.51	2,793.66		114.43
<b>3.</b>	<b>Public Sector Undertakings</b>						
(i)	Government Companies	7,966.73	0.00	7,966.73	1,043.97	474.69	402.00
(ii)	Statutory Corporations	15,904.67	158.31	16,062.98	4,739.82		175.60
<b>4.</b>	<b>Autonomous Bodies</b>						
(i)	Universities	1,896.74	0.00	1,896.74	1,388.42	...	...
(ii)	Development Authorities	2.58	3.86	6.44	5.97	...	...
(iii)	Co-operative Institutions	1,702.50	4.00	1,706.50	10.74	...	...
(iv)	Others	3,143.38	8.20	3,151.58	2,944.41	...	...
<b>5.</b>	<b>Non-Government Organisations</b>	710.33	0.00	710.33	984.82	...	...
<b>6.</b>	<b>Others</b> (not covered by items 1 to 5 above)	15,501.54	7,623.08	23,124.62	37,952.82	158.38	121.16
	<b>TOTAL<sup>(§)</sup></b>	<b>64,199.51</b>	<b>16,090.06</b>	<b>80,289.57</b>	<b>66,081.90</b>	<b>1,170.97</b>	<b>844.02</b>

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

(§) Comprises the expenditure classified under the dedicated object head "310 Grants-in-aid, 060 GIA Salaries, 900 DBT Grants-in-aid" across all Major Heads and totals of Minor Heads 190,191,192,193,196,197 and 198 (except Major Head 2701)

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

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

Grantee Institution		Total Value	
		2022-23	2021-22
		(₹ 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>			

(\*) No Grants-in-aid in kind has been extended by the State Government during the year 2022-23



## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			Actuals		
	2022-23			2021-22		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<b>(₹ in Crore)</b>					
Expenditure Heads (Revenue Account)	25,696.29	1,75,559.24	2,01,255.53	22,307.79	1,36,855.52	1,59,163.31
Expenditure Heads (Capital Account)	38.04	7,206.09	7,244.13	143.94	16,228.77	16,372.71
Disbursement under Public Debt, Loans & Advances, Inter-State } Settlement and Transfer to Contingency Fund <sup>(a)</sup> }	1,33,609.23	1,772.63	1,35,381.86	1,20,246.07	2,138.05	1,22,384.12
<b>TOTAL</b>	<b>1,59,343.56</b>	<b>1,84,537.96</b>	<b>3,43,881.52</b>	<b>1,42,697.80</b>	<b>1,55,222.34</b>	<b>2,97,920.14</b>
<b>(a) The figures have been arrived as follows:-</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	1,32,034.43	...	1,32,034.43	1,18,851.79	...	1,18,851.79
Loans & Advances from the Central Govt.	1,574.80	...	1,574.80	1,394.28	...	1,394.28
<b>F. Loans and Advances<sup>(*)</sup></b>						
Loans for General Services	...	1,412.62	1,412.62	...	1,000.00	1,000.00
Loans for Social Services	...	...	...	...	151.37	151.37
Loans for Economic Services	...	344.49	344.49	...	970.90	970.90
Loans to Government Servants, etc.	...	15.52	15.52	...	15.78	15.78
Loans for Miscellaneous Purposes	...	...	...	...	...	...
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	...	...	...	...	...
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	...	...	...	...	...	...

(\*) A more detailed account is given in Statement No.18 at pages 412 to 448 .

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2021-22 and 2022-23 is as under:-

Percentage of total expenditure		
Year	<i>Charged</i>	<i>Voted</i>
2022-23	46.34	53.66
2021-22	47.90	52.10

**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 2022	Amount allocated to Andhra Pradesh	During the year 2022-23	On 31 March 2023
(₹ in Crore)				
<b>Capital and Other Expenditure-</b>				
<b>Capital Expenditure-</b>				
Public Works	398.04	...	112.73	510.77
	<b>1,021.67</b>			<b>1,021.67</b>
Other General Services	13,002.19	...	(-)23.49	12,978.70
	<b>1,851.34</b>			<b>1,851.34</b>
Education, Sports, Art & Culture	8,531.81	...	64.08	8,595.89
	<b>1,311.07</b>			<b>1,311.07</b>
Health and Family Welfare	3,114.74	...	515.74	3,630.48
	<b>1,278.54</b>			<b>1,278.54</b>
Water Supply, Sanitation, Housing and Urban Development	8,343.10	...	(-)438.14 <sup>(1)</sup>	7,904.96
	<b>3,490.39</b>			<b>3,490.39</b>
Information and Broadcasting	3.59	...	0.14	3.73
	<b>6.50</b>			<b>6.50</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,884.65	...	196.65	3,081.30
	<b>3,555.63</b>			<b>3,555.63</b>
Social Welfare and Nutrition	421.62	...	16.77	438.39
	<b>311.85</b>			<b>311.85</b>
Other Social Services	2,515.25	...	92.54	2,607.79
	<b>483.22</b>			<b>483.22</b>
Agriculture and Allied Activities	1,618.92	...	111.24	1,730.16
	<b>773.00</b>			<b>773.00</b>
Rural Development	4,999.96	...	1,217.99	6,217.95
	<b>1,852.76</b>			<b>1,852.76</b>
Irrigation and Flood Control	58,052.99	...	4,331.52	62,384.51
	<b>1,05,003.19</b>			<b>1,05,003.19</b>
Energy	108.86	...	0.12	108.98
	<b>5,328.53</b>			<b>5,328.53</b>
Industry and Minerals	1,568.56	...	105.30	1,673.86
	<b>2,071.12</b>			<b>2,071.12</b>
Transport	9,204.25	...	478.34	9,682.59
	<b>18,311.70</b>			<b>18,311.70</b>
General Economic Services	2,123.90	...	462.60	2,586.50
	<b>4,699.16</b>			<b>4,699.16</b>
<b>Total- Capital Expenditure</b>	<b>1,16,892.43</b>	...	<b>7,244.13</b>	<b>1,24,136.56</b>
	<b>1,51,349.67</b>			<b>1,51,349.67</b>
<b>Loans and Advances-</b>				
Miscellaneous General Services	35.80	...	1,412.62	1,448.42
	<b>0.65</b>			<b>0.65</b>
Education, Sports, Art & Culture	...	...	...	...
	<b>228.51</b>			<b>228.51</b>
Health and Family Welfare	37.88	...	...	37.88
	<b>562.16</b>			<b>562.16</b>

(1) Minus figure appeared due to recoveries.

## 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 2022	Amount allocated to Andhra Pradesh	During the year 2022-23	On 31 March 2023
				(₹ in Crore)
Water Supply, Sanitation, Housing and Urban Development	1,738.64 <b>20,372.49</b>	...	...	1,738.64 <b>20,372.49</b>
Information and Broadcasting	... <b>44.36</b>	...	...	... <b>44.36</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)1.60 <b>1,056.90</b>	...	...	(-)1.60 <b>1,056.90</b>
Social Welfare and Nutrition	... <b>70.47</b>	...	...	... <b>70.47</b>
Agriculture and Allied Activities	163.52 <b>820.99</b>	...	(-)25.19	138.33 <b>820.99</b>
Irrigation and Flood Control	... <b>163.35</b>	...	...	... <b>163.35</b>
Energy	1,385.36 <b>2,030.35</b>	...	35.82	1,421.18 <b>2,030.35</b>
Industry and Minerals	352.26 <b>862.53</b>	...	190.92	543.18 <b>862.53</b>
Transport	1,610.58 <b>1,454.92</b>	...	171.44	1,782.02 <b>1,454.92</b>
General Economic Services	46.78 <b>22.44</b>	...	...	46.78 <b>22.44</b>
Loans to Government Servants etc.	(-)19.64 <b>400.07</b>	...	(-)8.90	(-)28.54 <b>400.07</b>
Miscellaneous Loans	... <b>9.49</b>	...	...	... <b>9.49</b>
<b>Total- Loans and Advances</b>	5,349.58 <b>28,099.68</b>	...	1,776.71	7,126.29 <b>28,099.68</b>
Transfer to Contingency Fund	... <sup>(1)</sup> ...	...	...	... ...
<b>Total- Capital and Other Expenditure</b>	1,22,242.01 <b>1,79,449.35</b>	...	9,020.84	1,31,262.85 <b>1,79,449.35</b>
<b>Deduct-</b>				...
i) Contribution from Contingency Fund	... ...	...	...	... ...
ii) Contribution from Miscellaneous Capital Receipts	(-)1.18 <b>8,455.98</b>	...	...	(-)1.18 <b>8,455.98</b>
iii) Contribution from Development Funds, Reserve Funds etc.	... ...	...	...	... ...
<b>Net-Capital and Other Expenditure</b>	1,22,243.19 <b>1,70,993.37</b>	...	9,020.84	1,31,264.03 <b>1,70,993.37</b>
<b>PRINCIPAL SOURCES OF FUNDS-</b>				
<b>Debt-</b>				
Internal Debt of the State Government	2,92,045.99 <b>(-)95.17</b>	...	45,578.76	3,37,624.75 <b>(-)95.17</b>

(1) The amount deleted as transfer to Contingency Fund closed to Government Account and shown under reconciliation.

**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 2022	Amount allocated to Andhra Pradesh	During the year 2022-23	On 31 March 2023
				(₹ in Crore)
Loans and Advances from the Central Government	17,658.36 <b>14.08</b>	...	6,835.86	24,494.22 <b>14.08</b>
Small Savings, Provident Funds, etc.	26,990.25	...	1,287.22	28,277.47
	...			...
<b>Total- Debt</b>	3,36,694.60 <b>(-81.09)</b>	...	53,701.84	3,90,396.44 <b>(-81.09)</b>
<b>Other Receipts-</b>				...
Contingency Fund	48.85	...	1.08	49.93
	...			...
Reserve Funds	15,198.06	...	2,654.15	17,852.21
	...			...
Net Balances under Deposits	32,351.91 <b>4,503.68</b>	...	(-)4,092.15	28,259.76 <b>4,503.68</b>
Civil Advances	(-)0.89 <b>(-29.63)</b>	...	...	(-)0.89 <b>(-29.63)</b>
Suspense less Cash Balance Investment Account	(-)725.01	...	1,098.79	373.78
	<b>(-238.00)</b>			<b>(-238.00)</b>
Remittances	(-)313.01 <b>(-310.23)</b>	...	(-)19.40	(-)332.41 <b>(-310.23)</b>
<b>Total- Other Receipts</b>	46,559.91 <b>3,925.82</b>	...	(-)357.53	46,202.38 <b>3,925.82</b>
<b>Total- Debt and Other Receipts</b>	3,83,254.51 <b>3,844.73</b>	...	53,344.31	4,36,598.82 <b>3,844.73</b>
<b>Deduct-</b>				...
i) Cash Balance	(-)30.38	...	11.26	(-)19.12
	...			...
ii) Investments	10,580.55	...	824.71	11,405.26
	...			...
<b>Total</b>	3,72,704.34 <b>3,844.73</b>	...	52,508.34	4,25,212.68 <b>3,844.73</b>
<b>Deduct:</b> Revenue Deficit/ <b>Add:</b> Revenue Surplus			(-)43,487.50	
<b>Add:</b> Amount closed to Government Account				
<b>Deduct:</b> Inter State Suspense				
<b>Net Provision of Funds</b>			9,020.84	
Progressive Net Capital and Other Expenditure			3,02,257.40 <sup>@</sup>	(Reference: page no.58)

**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 2022	Amount allocated to Andhra Pradesh	During the year 2022-23	On 31 March 2023
				<b>(₹ in Crore)</b>
Progressive Principal Sources of funds			4,29,057.41 <sup>#</sup>	(Reference: page no.59)
<b>Difference</b>			<u>(-)<b>1,26,800.01</b><sup>(2)</sup></u>	
The difference of ₹(-) 1,26,800.01 crore is explained below:				
Cumulative Revenue Deficit to the end of 31 March 2023			(-)1,82,438.78	
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2023			(-)1,11,225.54	
Cumulative Inter State Settlement to end of 31 March 2023			(-)231.83	
Net Difference of Application of funds and Sources of Funds(Un apportioned to the end of 31 March 2023)			1,67,148.64	
Amount Closed to Government Accounts			(-)49.60	
Proforma correction to Cash Balance in the year 2020-21			(-)2.90	
<b>Total</b>			<u>(-)<b>1,26,800.01</b></u>	

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

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

A. The following is a summary of the balances as on 31 March 2023  
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
			(₹ in Crore)
		<b>Consolidated Fund</b>	
3,93,831.44	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	3,62,118.97
			<b>(-)81.09</b>
7,126.29	F	Loans and Advances	...
<b>28,099.68</b>			
		<b>Contingency Fund</b>	
		Contingency Fund	49.93
		<b>Public Account</b>	
	I	Small Savings Provident Funds etc	28,277.47
	J	<b>Reserve Funds</b>	
...		(i) Reserve Funds Bearing Interest	4,457.28
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	13,394.94
11,405.27		Investments	...

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

**A. The following is a summary of the balances as on 31 March 2023**

(Figures in **bold** represent balances unapportioned 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>
			<i>(₹ in Crore)</i>
	K	<b>Deposits and Advances</b>	
...		(i) Deposits Bearing Interest	663.47
			<b>201.93</b>
...		(ii) Deposits not Bearing Interest	27,596.29
			<b>4,301.75</b>
0.89		(iii) Advances	...
<b>29.63</b>			
	L	<b>Suspense and Miscellaneous</b>	
...		Investments	...
...			
...		Other Items (Net)	373.78
<b>238.00</b>			...
332.41	M	<b>Remittances</b>	...
<b>310.23</b>			
...	N	<b>Cash Balance</b>	19.12
4,41,373.84		<b>TOTAL</b>	4,41,373.84

### 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 2023 has been arrived at as under:-

Dr.		Details	Cr.
			<i>(₹ in Crore)</i>
3,43,099.81	A.	Amount at the Debit of Government Account on 01 April 2022	...
...	B.	Receipt Heads (Revenue Account)	1,57,768.03
...	C.	Receipt Heads (Capital Account)	...
2,01,255.53	D.	Expenditure Heads (Revenue Account)	...
7,244.13	E.	Expenditure Heads (Capital Account)	...
...	F.	Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	G.	Inter State Settlement	...
	H.	Amount at the debit of Government Account on 31 March 2023	3,93,831.44
5,51,599.47		<b>TOTAL</b>	5,51,599.47

## NOTES TO FINANCE ACCOUNTS

### 1. Summary of Significant Accounting Policies:

#### (i) Reporting Entity:

These accounts present the transactions of the Government of Andhra Pradesh. The accounts of receipts and expenditure of the Government of Andhra Pradesh have been compiled based on the initial accounts rendered by 26 District Treasuries, 13 Combined District Treasuries (united districts prior to district reorganization), 38 Public Works Pay and Accounts Offices<sup>1</sup> (PAO (W)) (Roads and Buildings, Water Supply and Sanitation /Public Health Engineering, Panchayati Raj, Forest Divisions, Irrigation / Water Resources Divisions), 3 Pay and Accounts Offices and Advice of the Reserve Bank of India. Primary compilation is done by Treasury and secondary compilation and consolidation is done by AG (A&E) office in respect of accounts of the Government of Andhra Pradesh. No accounts have been excluded at the end of the year.

#### (ii) Reporting Period:

The reporting period of these accounts is 01 April 2022 to 31 March 2023.

#### (iii) Reporting Currency:

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

#### (iv) Form of Accounts:

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

#### (v) Basis of Budget and Financial Reporting:

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

**Budget and Accounts:** Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified

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<sup>1</sup>Though actual PAO(W) are 19 only, due to district reorganization, erstwhile 19 PAO(W) are still sending accounts for clearance of pending bills.

by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

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

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

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

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

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

**Grants-in-aid:** In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-

aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts.

**Loans and advances:** In compliance with the IGAS 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 are as per the books of Accountant General (A&E).

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

**(vi) Rounding off:**

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the end of the respective Statements.

Minor difference of ₹0.01 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding off the figures.

**(vii) Cash Balance:**

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

**(viii) Disclosure of Contingent & Committed liabilities:**

Contingent liabilities are not recognised. In compliance with the IGAS 1: 'Guarantees given by the Governments', details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts and government not disclosing its future commitments which needs to be reported under Appendix XII of the Finance Accounts.

**(ix) Pass-through transactions:**

Pass-through transactions are in the nature of receipts collected by the State but required to be transferred to other entity.

## **2. Compliance with the Accounting Framework:**

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

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

## **3. Consolidated Fund:**

### **(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 01 July 2017. During the year 2022-23, the State GST collection was ₹27,981.20 crore compared to ₹23,809.43 crore in 2021-22, registering an increase of ₹4,171.77 crore (17.52 per cent). This includes Advance Apportionment of IGST amounted to ₹773.87 crore. In addition, the State received ₹10,859.48 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹38,840.68 crore. The State received compensation of ₹4,570.33 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2022-23.

During the year 2022-23, the State Government did not receive any amount towards back-to-back loan from the Central Government in lieu of GST compensation.

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

### **(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2022-23, the Government of Andhra Pradesh incorrectly booked expenditure of ₹713.14 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. This led to understatement of Revenue Expenditure of the State. The impact of misclassification on the Revenue Expenditure of the State is given under para 8.

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

### **(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):**

As per provisions of Andhra Pradesh Financial Code Volume I and Andhra Pradesh Budget Manual, every DDO/ CCO are required to reconcile receipts and expenditure of the Government with the figures of Accountant General (A&E), Andhra Pradesh. During the year 2022-23, receipts amounting to ₹1,57,611.51 crore (99.90 per cent of total receipts) and expenditure amounting to ₹2,07,730.65 crore (99.63 per cent of total expenditure) were reconciled by the State Government.

Receipts amounting to ₹1,52,581.17 crore (99.95 per cent of total receipts) and expenditure amounting to ₹1,68,449.10 crore (94.81 per cent of total expenditure) were reconciled by the

State Government during 2021-22 *i.e.*, the previous year.

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

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

During the year 2022-23, ₹24,738.17 crore under 43 Major Heads of accounts, constituting 11.86 *per cent* of the total Revenue and Capital expenditure (₹2,08,499.66 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Out of ₹24,738.17 crore, a major portion *i.e.* an amount of ₹15,696.42 crore was classified under Major Head 2801-Power, Minor Head 800-Other Expenditure despite the availability of appropriate Minor Head 190-Assistance to Public Sector and other undertakings. During the previous year 2021-22, ₹14,692.73 crore under 39 Major Heads of accounts, constituting 8.37 *per cent* of the total Revenue and Capital expenditure (₹1,75,536.01 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹2,269.40 crore under 43 Major Heads of Account, constituting 1.44 *per cent* of the total Revenue Receipts (₹1,57,768.04 crore) was classified under 800-Other Receipts in the accounts. During the previous year 2021-22, ₹1,050.21 crore under 42 Major Heads of Account, constituting 0.69 *per cent* of the total Revenue Receipts (₹1,50,551.12 crore) was classified under 800-Other Receipts in the accounts.

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

**(v) Transfer of funds to Personal Deposit (PD) Accounts:**

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

Government of Andhra Pradesh issued a G.O.Ms. No.99 dated 14 August 2019 wherein PD Accountability Framework was introduced to provide comprehensive guidelines on Personal Deposit Account Management. In terms of the GO, Personal Deposits are virtual bank accounts that were conceptualized by the Government to facilitate smooth operations at the field level for scheme implementation. Funds were given under the PD Accounts for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits.

Opening balance in PD Accounts as on 1<sup>st</sup> April 2022 was ₹13,466.95 crore. During 2022-23, an amount of ₹67,135.25 crore was transferred to these PD Accounts. Out of which payment of ₹69,377.32 crore was made in 2022-23, leaving a balance of ₹11,224.88 crore as on 31<sup>st</sup> March 2023.

In terms of Note 4 below instruction 22 under TR 16 of the Andhra Pradesh Treasury Rules, the Administrator of Personal Deposit Account shall reconcile the balances with the Bank every month and with the Treasury at the end of every quarter immediately within 15 days thereafter and record certificate to that effect in the Treasury Pass Book. Post implementation of CFMS, PD Administrators/PD Accounts was migrated into CFMS. In terms of the G.O.Ms. No.99 dated 14 August 2019, to ensure accountability, it is mandated that the PD

Administrators shall electronically certify the balances on a quarterly basis, failing which the PD account will be kept in suspended mode preventing any further transactions until such certificate is completed. The status of reconciliation of PD Accounts as required under above rules is awaited from the State Government.

Details of the PD accounts as on 31 March 2023 are given below:

(₹ in crore)

Opening Balance as on 01 April 2022		Addition during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
3529	13,466.95	969	67,135.25	568	69,377.32	3930	11,224.88

Comparative information of previous year: 2021-22 is given below:

(₹ in crore)

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
3213	25,796.76	392	65,534.10	76	77,863.91	3529	13,466.95

#### (vi) Unadjusted Abstract Contingent (AC) Bills:

As per SR 18 below TR 16 read with State Governments Orders<sup>1</sup> (April 2002), financial rules envisage that no moneys should be drawn from Government Treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Financial Rules (Art 99 of AP Financial Code) for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules<sup>2</sup> and Government orders<sup>3</sup> stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent (DC) bill with supporting vouchers within a month. In any case, a third AC bill shall not be admitted till the first AC bill is settled.

Out of total 453 AC bills amounting to ₹214.04 crore drawn during the year 2022-23, 279 AC bills amounting to ₹23.77 crore (11.10 per cent) were drawn in March 2023. DC Bills in respect of a 887 AC bills amounting to ₹1,313.91 crore were not received as on 30 June 2023. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DC bills are given below:

(₹ in crore)

Year	No. of unadjusted AC Bills	Amount
Up to 2021-22	539	1,135.83
2022-23	348	178.08
<b>Total</b>	<b>887</b>	<b>1,313.91</b>

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

<sup>2</sup>SR 18 below TR 16 of AP Treasury code Volume I

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

**Comparative information with previous year 2021-22 is as given below:**

(₹ in crore)		
Status/Year	2021-22	2022-23
No. of unadjusted AC Bills	363	348
Amount	206.86	178.08

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

As per Article 211-A of the APFC Volume I, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within a year from the date of receipt. Due to non-submission of UCs, there is no assurance that the funds were utilized for the purpose for which they have been sanctioned / drawn.

The status of outstanding UCs to the end of March 2023 could not be ascertained due to non-receipt of the relevant State Government Orders/ sanctions for which UCs are to be watched by Accountant General. However, 22 UCs pertaining to the year 2022-23 amounting to ₹319.69 crore were received by PAG(A&E) to the end of June 2023.

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

**(viii) Interest Adjustment:**

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

Details of these Funds/Deposits and interest due/paid by the Government during the year 2022-23 are given below:

(₹ in crore)					
Funds/Deposits	Balance on 01 April 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Zilla Parishad Provident Fund	₹5,416.56	Interest calculated as per the rate of interest notified by the Government / payable to General Provident Fund i.e. 7.1 per cent	₹384.58	NIL	₹384.58
Defined Contribution Pension Scheme for Government Employees	₹350.44	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund i.e. 7.1 per cent	₹24.88	NIL	₹24.88
State Compensatory Afforestation Deposit	₹1,633.30	Interest rate adopted as 3.35 per cent p.a as per order No. 4-28/2019-NPpt.2 dated 11 <sup>th</sup> January 2022 of Environment, Forest & Climate Change	₹54.72	NIL	₹54.72
State Disaster Response Fund	₹661.86	As per circulars issued by the Ministry of Home Affairs (DM Division)(No.32-3/2010-NDM-I)	₹49.57	NIL	₹49.57



Funds/Deposits	Balance on 01 April 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
		(Interest rate adopted as 7.49 per cent as average of the rate applicable to the SDRF at Overdraft under Overdraft Regulation Guidelines of the RBI)			
State Disaster Mitigation Fund	₹298.20	As per circulars issued by the Ministry of Home Affairs(DM Division)(No.33-02/2020-NDM-I) (Interest rate adopted as 7.49 per cent as average of the rate applicable to the SDRF at Overdraft under Overdraft Regulation Guidelines of the RBI)	₹22.34	NIL	₹22.34
<b>Total</b>			<b>₹536.09</b>	<b>NIL</b>	<b>₹536.09</b>

Non-payment/short payment of the interest amounting to ₹536.09 crore has resulted in understatement of Revenue expenditure by ₹536.09 crore.

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

**(ix) Guarantees given by the Government:**

The Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005 read with its amended version vide Gazette Notification dated 24 December 2021 has laid down limits within which, State Government may give Guarantees on the security of Consolidated Fund of the State. Under the Act, State Government shall limit the amount of annual incremental risk weighted guarantees to 180 per cent of the Total Revenue Receipt (TRR) in the year preceding the current year. During the year, net amount guaranteed by the State Government is ₹18,938.75 crore as depicted in the Budget Document. The cumulative amount of guarantees of ₹1,38,874.75 crore as on 31 March, 2023 works out to 92.24 per cent of the State Revenue Receipts of the year 2021-22 (₹1,50,552.31 crore) and are within the limits prescribed.

As per the State Government Orders<sup>1</sup> (September 2003), the Government shall charge a minimum of 0.5 per cent per annum or 2 per cent consolidated over the guaranteed amount. During 2022-23, the State Government did not receive any amount towards Guarantee commission. As per the Budget Estimates for the year 2023-24, the State Government has to receive an amount of ₹2,015.42 crore (as on 31 December 2022) towards Guarantee Commission from different entities, which was not received. Thus, there was a short receipt of Guarantee Commission to the tune of ₹2,015.42 crore.

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

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional heads of accounts. During the year 2022-23, the Government of Andhra Pradesh incurred an expenditure of ₹3.90 crore against the budget allocation of ₹3.90 crore under Major Head 3435 (Ecology

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

and Environment). During the previous year 2021-22, the Government of Andhra Pradesh incurred ₹1.54 crore against the budget allocation of ₹1.99 crore under Major Head 3435 (Ecology and Environment).

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

**(xi) Writing off of Central Loans:**

On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Andhra Pradesh had made excess repayment of ₹36.41 crore (principal ₹17.19 crore, interest ₹19.22 crore) to end of 31 March 2012, of which, Ministry of Finance has so far adjusted ₹20.56 crore to end of 31 March 2023.

*This has reference to Statement 17 of the Finance Accounts.*

**(xii) Loans given by the State Government:**

In respect of old loans (detailed accounts of which are maintained by the Principal Accountant General (A&E)) amounting to ₹5,349.57 crore involving 13 Departments, recoveries of principal and interest have not been effected for the past several years and 11 such loans are more than 8 years old (*pending apportionment of institutional loans, status of newly formed AP state only projected*).

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹3,937.42 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Hence, the receivables of the State Government on this account could not be estimated.

Finance Department, Government of Andhra Pradesh issued a Budget Release Order (BRO)<sup>1</sup> for an amount of ₹1,412.62 crore as loan to Andhra Pradesh Beverages Corporation Ltd (APSBCL) wherein it was instructed APSBCL to repay the loan to Government @₹50.00 crore per month and the total loan shall be repaid within two years. Based on the above BRO, Revenue (Excise) department issued Administrative Sanction<sup>2</sup>. The State Government vide Memo No.REV01-CPE0MISC/3/2020-Excise, dated 03 August 2022 of Revenue (Excise) department, had cancelled the orders issued vide GORT No. 422 without any modified terms and conditions for repayment of loan disbursed. Consequent to this Memo, receivables of the State Government were reduced.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. Only 4 out of the 111 loanees have

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<sup>1</sup> G.O.Rt.No.3274 dated 13 June 2022.

<sup>2</sup> G.O.Rt.No.422 dated 13-06-2022.

confirmed the balances. Details of information awaited from Departmental Officers for reconciliation of balances have been indicated in Appendix-VII of the Finance Accounts.

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

**(xiii) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished information on Committed Liabilities.

**(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:**

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, was ₹24,630.67 crore (Revenue Expenditure ₹21,886.86 crore and Capital Expenditure ₹2,743.81 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

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

As per the PFMS portal of the Controller General of Accounts (CGA), an amount of ₹16,767.28 crore was directly received by the implementing agencies in the State, which included transfer to the intermediaries / the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 15.76 per cent as compared to 2021-22 from ₹14,484.21 crore to ₹16,767.28 crore in 2022-23.

*Details are in Appendix-VI of the Finance Accounts.*

**(xvi) Off-Budget Liabilities of the State Government:**

The State Government did not disclose its off-budget liabilities in the Budget documents.

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon are serviced through the Government Budget, either as assistance or grant to State entity. In the year 2022-23, the State Government of Andhra Pradesh released ₹12,219.04 crore as assistance or grant on account of Off Budget borrowings.

In addition to the Off-Budget Borrowing, implicit subsidies to the power utility of ₹10,292.29 crore on account of non-recovery of cost was also provided in the year. The State Government did not report information on guarantees invoked. These Off-Budget liabilities will affect the fiscal balance of the state.

**(xvii) Transfer of Funds to Single Nodal Agency (SNA):**

Ministry of Finance, Government of India vide letter No. 1(13) PFMS/FCD/2020 dated 23 March 2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in a scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with State share.

The State Government received an amount of ₹15,666.70 crore being Central share during the year 2022-23 in its Treasury Accounts. This includes ₹240 crore for Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) scheme and ₹ 0.52 crore for Deendayal Antyodaya Yojana – National Urban Livelihood Mission (DAY\_NULM) scheme received in April, 2022 released by the Government of India on 31 March, 2023 apart from the amount of ₹15,426.18 crore as per SNA report of PFMS portal. As on 31 March 2023, the Government transferred Central share of ₹14,755.53 crore received in Treasury Accounts and State share of ₹6,247.71 crore to the SNAs. The total amount of ₹21,003.24 crore were transferred to the SNAs through GIA bills only. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government and confirmed from the SNA report of PFMS portal, ₹2,040.16 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

**4. Contingency Fund:**

In exercise of the powers conferred by Section 3 of the Andhra Pradesh Contingency Fund Act, 1957, the State Government made the Andhra Pradesh Contingency Fund Rules, 1961 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Andhra Pradesh. The Contingency Fund of the State of Andhra Pradesh has a corpus of ₹50.00 crore. To the end of 31 March 2023, an amount of ₹0.07 crore remained un-recouped under MH 2055-Police. As on 31 March 2023, Contingency Fund of the State has balance of ₹49.93 crore.

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

**5. Public Account:**

**(i) National Pension System (NPS):**

During the year 2022-23, total contribution to Defined Contribution Pension Scheme (NPS) was ₹2,485.16 crore (Employees' contribution ₹1,512.55 crore and Government's contribution ₹972.61 crore including ₹8.06 crore on account of foreign service employers contribution which was remitted to Public Account). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The State Government parks the NPS accumulations in a Current Bank Account and transfer the amount to NSDL/ Trustee Bank from the Current Bank Account. The State Government transferred an amount of ₹2,930.97 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme and transferred ₹2,770.07 crore to the current account.

Out of the amount ₹2,770.07 crore transferred, ₹ 445.81 crore was remitted back to MH 2071 through various challans by the Government (Treasuries), resulting in short transfer by Government to NSDL. Thus, the amount transferred by the State Government to NSDL was only ₹2,324.26 crore (₹2770.07 crore - ₹445.81 crore). The closing balance of ₹511.34 crore (excluding un-apportioned balance) under MH: 8342-117 is yet to be transferred to NSDL. Unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme. The State Government's contribution to the NPS was less by ₹539.94 crore (₹1,512.55 crore - ₹972.61 crore), which resulted in understatement of Revenue Expenditure to that extent.

**(ii) (A) Reserve Funds bearing Interest:**

**(a) State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. The State Government transferred ₹1,253.34 crore (Central share ₹940.00 crore, State share ₹313.34 crore) to the Fund under Major Head 8121-122. In addition to this, an amount of ₹ 1,100 crore which was transferred to PD account of Commissioner of Agriculture during the year 2019-20 being unutilized was transferred to SDRF during 2022-23. The balance lying in the Fund at the end of 31 March 2023 was ₹2,569.85 crore which was not invested as required by the guidelines to the Fund.

During 2022-23, the State Government did not receive any amount from the Central Government towards NDRF.

**(b) State Disaster Mitigation Fund (SDMF):** The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.355 dated 16 July 2021 under Major Head 8121-130- State Disaster Mitigation Fund. During the year 2022-23, the State Government has not received any amount from the Central Government under SDMF. The balance lying in the Fund at the end of 31 March 2023 was ₹297.82 crore.

**(c) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2022-23, the State Government did not receive any amount from the user agencies. The Government has received no amount (₹114.05 crore *in previous year*) from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹1,552.37 crore.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Andhra Pradesh set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. Out of the desirable contribution of ₹1,802.07 crore, an amount of ₹752.01 crore towards the net interest was re-invested by the State Government. Thus, there was a short contribution of ₹1,050.06 crore. The total accumulation of the Fund was ₹10,439.53 crore as on 31 March 2023 out of which ₹10,382.90 crore was invested (₹9,687.52 crore as on 31 March 2022).

**(b) Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund (GRF) to be administered by the RBI. The latest amendment to the Fund administration was issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of one per cent and thereafter at the rate of 0.5 per cent of outstanding guarantees at the end of the previous year to achieve a minimum level of three per cent in next five years. The GRF shall be gradually increased to the level of five per cent. In the year 2022-23, the State Government did not contribute any amount as against required contribution of ₹2,523.00 crore (to maintain minimum of 3 *per cent* balance in the fund). The total accumulation of the Fund was ₹1,017.10 crore as on 31 March 2023 (₹944.40 crore as on 31 March 2022) which was entirely invested.

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

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

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

As per LMMH, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-Other Deposits-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹356.55 crore towards CRIF. The State Government transferred total amount received to the Public Account under Major Head 8449-Other Deposits. There was a balance of ₹636.66 crore in the Fund as on 31 March 2023.

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

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹799.08 crore (debit) under MH 8658 and MH 8782 Heads as on 31 March 2023 (The balance was ₹1,139.92 crore (debit) as on

31 March 2022).

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

**(v) Cheques and Bills:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹163.66 crore (Debit) pertaining to the unapportioned balance. After the implementation of CFMS, the process of issuing of cheques by the State Government has been dispensed with, leaving a closing balance of ₹163.66 crore (Debit) as on 31 March 2023. The credit balance is ₹ 4.41 crore. However, due to un-apportioned Debit balance of ₹ 168.07 crore the net balance is a Debit balance. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow from the Government of Andhra Pradesh as on 31 March 2023.

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

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. As per the Act, the cess amount is to be kept in a separate bank account.

As on 01 April 2022, an amount of ₹465.77 crore was available in the deposit account 8443-00-116-01-09-001 of the Building and Other Construction Workers Welfare Board. Further, an amount of ₹13.96 crore was lying in the Public Accounts under another deposit head 8443-00-120-09 Building and other Construction Workers Welfare Cess. During the year 2022-23, the Government collected an amount of ₹73.77 crore (2021-22: ₹108.96 crore) as Labour Cess and transferred/expended an amount of ₹1.35crore (2021-22: ₹1.27 crore). Thus, an amount of ₹552.15 crore was lying in the deposit account without being transferred to the Bank Account of the Board as on 31 March 2023. (₹465.77 crore as on 31 March 2022).

**(vii) Other Cess/fee/surcharge:**

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

The proceeds of the Road Development Cess shall be first credited to the Consolidated Fund of the State (HOA: 0040-00-102-00-10-001(Petrol) and 0040-00-102-00-10-002 (High Speed Diesel)) and shall be transferred to the Andhra Pradesh Road Development Corporation (APRDC) Escrow account<sup>2</sup> by debiting the expenditure under the HOA 3054-04-105-00-35-310-312.

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

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

During the year 2022-23, the Government has collected ₹608.60 crore towards Road Development Cess and the amount was credited to the Consolidated Fund. However, the State Government transferred an amount of ₹581.01 crore only to the Andhra Pradesh Road Development Corporation (APRDC) Escrow account leaving a balance of ₹27.59 crore not transferred to the Escrow account of APRDC by the State Government. This being a pass-through transaction resulted in overstated revenue receipts.

**(viii) Adverse Balance:**

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/corrections.

(₹ in crore)

Major Head	Description	Minus balance
6003	103-Loans from Life Insurance Corporation of India	(-)25.66
	108-Loans from National Co-operative Development Corporation	(-)5.30
	109-Loans from other Institutions	(-)114.13
6075	800-others	(-)0.44
6216	190-Loans to Public Sector and other undertakings	(-)12.66
	800-Other Loans	(-)0.09
6217	800-Other Loans	(-)0.19
6401	119-Horticulture and Vegetable Crops	(-)0.15
6402	203-Land Reclamations and Development	(-)0.62
6408	195- Loans to Co-operatives	(-)0.03
6425	107- Loans to Credit Co-operatives	(-)0.01
	108-Loans to Other Co-operatives	(-)0.33
6851	103 -Handloom Industries	(-)0.33
7610	201-House Building Advances	(-)0.32
	202-Advances for purchase of Motor Conveyances	(-)8.41
	203-Advances for purchase of Other Conveyances	(-)0.43
	204-Advances for purchase of Computers	(-)0.07
	206- Loans for Purchase of Handlooms/Khadi	(-)0.02
	800-Other Advances	(-)2.45
8009	101-General Provident Fund	(-)131.21
	102-Contributory Provident Fund	(-)0.01
	103-ICS Provident Fund	(-)1.01
8011	106- Other Insurance and Pension Funds	(-)0.09
	107-State Government Employees' Group Insurance Scheme	(-)0.02
8226	101- Depreciation Reserve Funds of Government Commercial Departments/ Undertakings	(-)0.32
8235	200 -Other Funds	(-)0.07
8338	104-Deposits of other Autonomous Bodies	(-)185.98
8342	103-Deposits of Government Companies, Corporations etc.	(-)9.27
	120- Miscellaneous Deposits	(-)27.26
8443	101-Revenue Deposits	(-)3.22
	105-Criminal Courts Deposits	(-)8.06
	106-Personal Deposits	(-)239.78
	108-Public Works Deposits	(-)435.22
	109-Forest Deposits	(-)0.59
	111-Other Departmental Deposits	(-)688.20
	116-Deposits under various Central and State Acts	(-)10.54
117- Deposits for work done for Public bodies or Private individuals	(-)255.81	



	121-Deposits in Connection with Elections	(-)5.68
	123-Deposits of Educational Institutions	(-)36.72
	800- Other Deposits	(-)177.55
8448	102-Municipal Funds	(-)268.55
	109-Panchayat Bodies Funds	(-)394.51
	110-Education Funds	(-)113.15
	111-Medical and Charitable Funds	(-)2.21
	120-Other Funds	(-)499.45
8449	120- Miscellaneous Deposits	(-)408.22
8550	102-Revenue Advances	(-)0.31
	104- Other Advances	(-)1.26

**(ix) Cash Balance:**

The Cash balance as on 31 March 2023 as per the record of Accountant General was ₹20.47 crore (Credit) and that reported by the RBI was ₹20.65 crore (Debit). There was a net difference of ₹0.18 crore (Debit), mainly due to wrong reporting by the Agency Banks. The difference is under reconciliation.

The Cash Balance as on 31 March 2022 as per record of Accountant General was ₹31.73 crore (Credit) and that reported by the RBI was ₹31.04 crore (Debit). There was a net difference of ₹0.69 crore (Credit), mainly due to wrong reporting by the Agency Banks.

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

**6. Other specific issues:**

**(i) Misclassification of remittance of interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNA):**

As per the OM No.F.No. 1 (13)/PFMS/2020 of Ministry of Finance, Government of India, dated 15 July 2022, the interest accrued in the Single Nodal Accounts shall be apportioned by Single Nodal Agency (SNA) between the Central Government and the State Governments as per the approved funding pattern of the Centrally Sponsored Scheme (CSS) and shall be deposited in the respective consolidated funds under the standard Minor Head '801-Interest or other earnings from Grantee on unspent balances' below the concerned functional Major/Sub-Major Head in the Revenue Receipts section corresponding to the functional Major/Sub-Major Head(s) from where the grant was originally sanctioned.

However, it was noticed that, during the year 2022-23, State share of interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNA) for an amount of ₹2.10 crore were remitted by Project implementing agencies (PIA) in the Consolidated Fund of State under the Head of Account 'MH 0049-Interest Receipts – MH 800-Miscellaneous Interest Receipts' instead under Minor Head 801 below the concerned functional Major/Sub-Major Head in the Revenue Receipts section.

**(ii) Non-accounting of NCDC loan amounting to ₹137.57 crore into Government Accounts:**

The National Co-operative Development Corporation (NCDC) sanctioned and released loans amounting to ₹137.57 crore in February 2022 to the Agriculture and Cooperation

Department, Government of Andhra Pradesh as detailed below:

(₹ in crore)

Sl.	NCDC letter No	Amount	Remarks
(a)	A&C/Rel/AP/2009-10/6477 Dt. 09 February 2022	₹58.84	Credited to SNA account in Union Bank of India vide Chq No. 485406 Dt. 09 February 2022
(b)	A&C/Rel/AP/2009-10/6477 Dt. 09 February 2022	₹31.62	
(c)	A&C/Rel/AP/2009-10/6487 Dt. 10 February 2022	₹47.11	Credited to SNA account in Union Bank of India vide Chq No. 485418 Dt. 10 February 2022
	<b>Total</b>	<b>₹137.57</b>	

The loan amounts from NCDC were to be accounted for under MH 6003-00-108-Internal Debt of the State Government. However, the above said loan amounts were directly credited to the Single Nodal Agency (SNA) Account in Union Bank of India for a State Scheme and not a CSS on 24 March 2022 without affecting the Government Accounts in FY 2021-22. As such, the liability of the State Government is understated by ₹137.57 crore during the FY 2021-22 and 2022-23.

The issue had been brought to the notice of the Department of Agriculture and Cooperation and Finance Department, Government of Andhra Pradesh. The Department of Agriculture and Cooperation, Government of Andhra Pradesh had stated that as per the instructions of the Government, it had opened an account in Union Bank of India and credited the NCDC loan amounts to the SNA account directly without routing through the Government accounts. There was however no Budget provision under Public Debt during the financial years 2021-22 and 2022-23.

The Department has also confirmed that the financial assistance (loans) received from the NCDC was kept unutilized during the year 2022-23. The repayment of ₹21.35 crore against the aforesaid loans were booked under correct HOA 6003-00-108 in the month of November 2022 had resulted in adverse balance in the Head of Account.

### (iii) Non-provision of interest on Zilla Parishad Provident Fund

The deductions on account of Zilla Parishad Provident Fund (ZPPF) subscriptions of Zilla Parishad employees were credited under the MH 8338 up to the year 2019-20. From the year 2020-21 onwards, as per Government orders<sup>1</sup>, GPF transactions of Zilla Parishad employees are being classified under MH 8009 which is an interest-bearing deposit account.

The individual Provident Fund accounts are maintained by the Chief Executive Officer of the Zilla Parishad concerned. The Zilla Parishad employees on retirement/death/resignation are being paid the PF balances outstanding at their credit along with the accumulated interest as final payments. As the subscriptions on account of ZPPF are credited in interest-bearing deposit accounts, the State Government is required to pay interest on these subscriptions as was being done to the State Government employees where the GPF subscriptions are also being credited under the MH 8009.

The State Government did not credit the interest on annual basis through annual adjustments or otherwise on the balances outstanding to the credit of ZPPF subscription accounts upto the year 2022-23. The interest however, for the opening balance of ₹5,416.56 crore at the

<sup>1</sup> G.O.Ms. 99 Finance (Cash & Debt Management) Department dated 14 August 2019

rate of 7.1 per cent for the year 2022-23 works out to ₹ 384.58 crore was to be provided. This resulted in understatement of Revenue Expenditure to that extent.

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

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

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

(₹ in crore)

Sector	Total Un-apportioned amount as on 02 June 2014	Amount apportioned	Year of Apportionment	Andhra Pradesh	Telangana	Balance un-apportioned as on 31 March 2023
Capital Account	1,51,349.67	...		...	...	1,51,349.67
E-Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
F-Loans and Advances	28,099.68	...		...	...	28,099.68
I-Small Savings, Provident Funds, etc..	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	Nil
		4,083.52	2017-18	2,381.51	1,702.01	
J-Reserve Funds	2,459.06	90.70	2014-15	52.90	37.80	Nil
		2,368.36	2017-18	1,397.36	971.00	
K-Deposits and Advances	17,082.78	12,608.73	2018-19	8,129.84	4,478.89	4,474.05
L- Suspense and Remittances	6,234.24(Dr)	6,093.30(Dr)	2014-15	3,553.62(Dr)	2,539.68(Dr)	238.00 (Dr)
		117.60 (Cr)	2017-18	63.77 (Cr)	53.83 (Cr)	
		20.55 (Dr)	2018-19	10.59 (Dr)	9.96 (Dr)	
M-Remittances	339.47 (Dr)	29.24 (Dr)	2017-18	26.92 (Dr)	2.32 (Dr)	310.23 (Dr)

Details of un-apportioned items are given in Appendix XIII of Volume II of the Finance Accounts for the year 2022-23.

## 8. Impact on revenue expenditure :

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

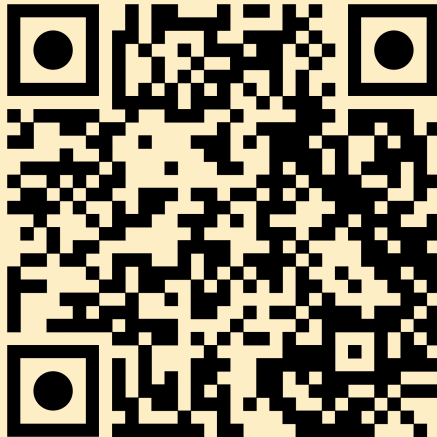
(₹ in crore)

Para Number	Item	Revenue Expenditure	
		Overstatement	Understatement
3(ii)	Misclassification between revenue and capital	...	713.14
3(viii)	Nonpayment of interest under Reserve Funds and Deposits	...	536.09
5(i)	Short contribution of Government towards NPS	...	539.94
5(vii)	Short transfer of Cess	...	27.59
<b>Net impact</b>		<b>Understatement 1,816.76</b>	

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