



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

Finance Accounts Volume - I 2024-25



Government of Andhra Pradesh

GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

2024-25

VOLUME-I

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

Opinion

The Finance Accounts of the Government of Andhra Pradesh for the year ended 31 March 2025 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 2024-25.

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 2025.

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 (9,10 (ii) and 20) and Appendices (VIII, IX and XII) 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.

Emphasis of Matter

I want to draw attention to:

During the year 2024-25, the Government of Andhra Pradesh incorrectly budgeted and booked expenditure of ₹2,648.92 crore under Capital Section instead of Revenue Section. The misclassification resulted in overstatement of capital expenditure by ₹2,648.92 crore and understated the revenue deficit to that extent.

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



(K. SANJAY MURTHY)

Date: 10-11-2025

Place: New Delhi

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'.

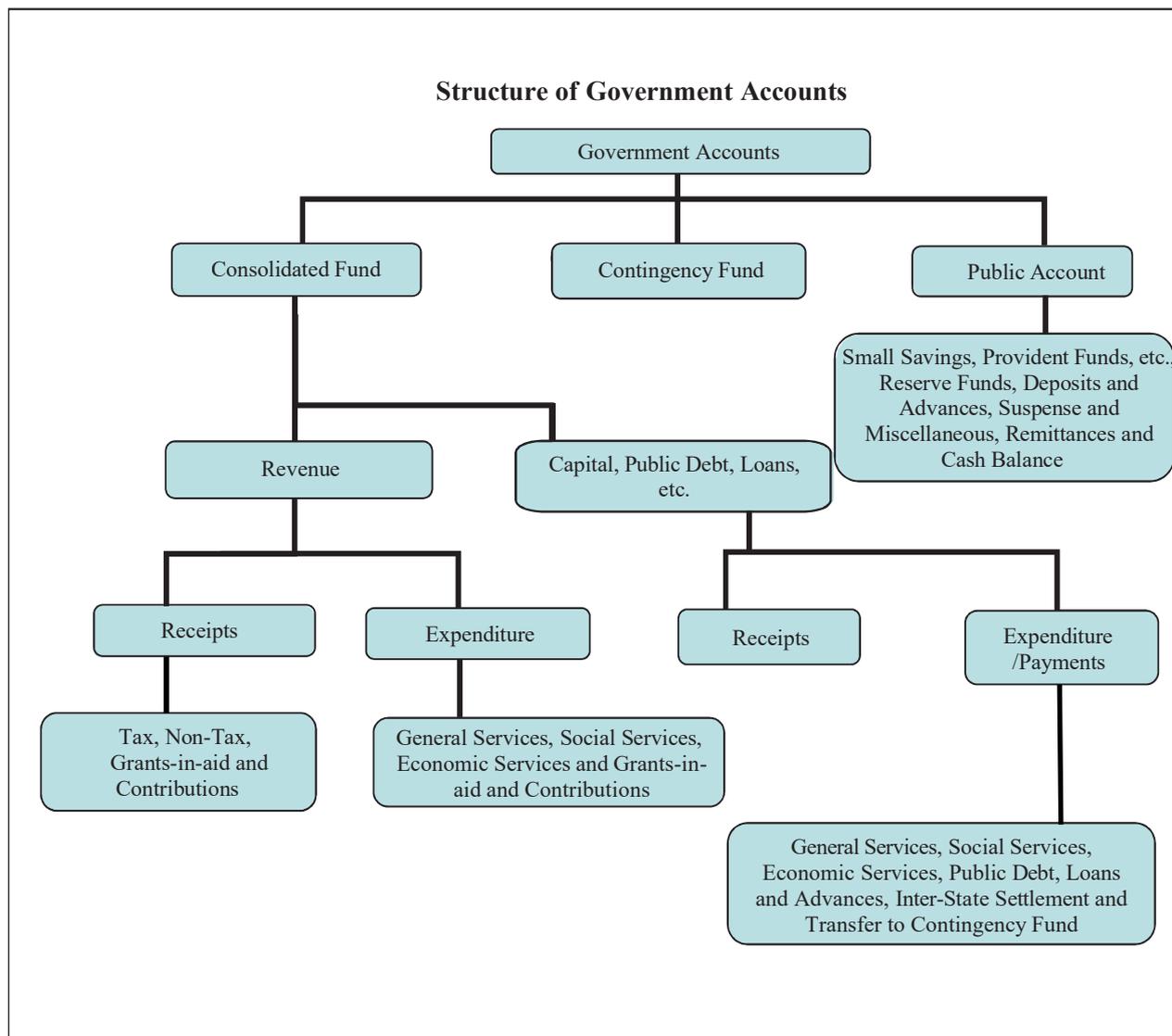
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. 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 2024-25 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 2025).

<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).

PartII of VolumeII

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner:

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

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

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

1 . STATEMENT OF FINANCIAL POSITION

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

Assets ¹		Reference (Sl. No.)		As at 31 March 2025	As at 31 March 2024
		Notes to Finance Accounts	Statement		
(₹ in crore)					
	Cash			13,220.67 2.34	12,281.60 2.34
(i)	Cash in Treasuries and Local Remittances		Annexure to St.No.2	......	......
(ii)	Departmental Balances		21	0.13 0.90	0.13 0.90
(iii)	Permanent Imprest		21	0.25 1.44	0.25 1.44
(iv)	Cash Balance Investments		21	......	......
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	3.28 ...	(-)32.85 ...
(vi)	Investments from Earmarked Funds ²		22 & 19	13,217.01 ...	12,314.07 ...
	Capital Expenditure			1,63,608.31 1,51,349.67	1,47,467.03 1,51,349.67
(i)	Investments in shares of Companies, Corporations, etc.		8 & 19	4,615.90 8,401.21	2,963.94 8,401.21
(ii)	Other Capital Expenditure ³		16	1,58,992.41 1,42,948.46	1,44,503.09 1,42,948.46
	Contingency Fund (un-recouped)	Para.4	21	0.22	...
	Loans and Advances	Para.3-(xiii)	7 & 18	12,768.85 28,099.69	7,832.85 28,099.69
	Advances with Departmental Officers		21	1.16 29.63	1.16 29.63
	Suspense and Miscellaneous Balances⁴	Para.5-(iv)	21	... 235.67	... 235.67
	Remittance Balances	Para.5-(iv)	21	362.67 310.23	319.34 310.23
	Cumulative excess of Expenditure over Receipts⁵			2,12,827.84	1,57,027.92
	Total			5,82,816.95	5,04,957.13

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

2.Includes ₹3.93 crore invested out of Earmarked Funds.

3.Investments in shares of companies, corporations, etc., are excluded under capital expenditure to the extent of ₹4,615.90 crore which forms part of Capital expenditure and is shown separately under item no.(i) Capital Expenditure.

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

5.The cumulative excess of expenditure over receipts is different from the fiscal/revenue deficit for the current year. The figure has been worked out by netting Capital sources and application of funds. This amount differs with Statement-12 on account of contributions from "Miscellaneous Receipts" ₹(-) 8,803.80crore and variation of ₹0.04 crore is due to rounding.

1 . STATEMENT OF FINANCIAL POSITION

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

Liabilities		Reference (Sr. No.)		As on 31 March 2025	As on 31 March 2024
		Notes to Finance Accounts	Statement		
					(₹ in crore)
	Borrowings (Public Debt)			4,95,186.99 (-81.09)	4,21,282.28 (-81.09)
(i)	Internal Debt		6&17	4,61,562.95 (-95.17)	3,93,158.02 (-95.17)
	Market Loans		6&17	4,23,687.16 ...	3,66,564.51 ...
	Ways and Means Advances from the Reserve Bank of India		6&17	14,013.79 ...	594.49 ...
	Bonds		6&17	9,756.01 ...	9,756.01 ...
	Loans from Financial Institutions		6&17	8,665.05 (-6.97)	9,629.12 (-6.97)
	Special Securities issued to National Small Savings Fund of Central Government		6&17	5,466.57 ...	6,639.52 ...
	Other Loans		6&17	(-)25.63 (-88.20)	(-)25.63 (-88.20)
(ii)	Loans and Advances from Central Government		6&17	33,624.04 14.08	28,124.26 14.08
	Contingency Fund (Corpus)	Para.4	21	50.00	50.00
	Liabilities on Public Account			83,157.38 4,503.67	79,202.27 4,503.67
(i)	Small Savings, Provident Fund etc.		21	30,371.87	29,791.68
(ii)	Reserve Funds	Para.5(ii) (A) & (B)	21	20,789.93	19,599.08
(iii)	Deposits		21	31,068.48 4,503.67	28,952.75 4,503.67
(iv)	Suspense and Miscellaneous Balances	Para.5-(iv)	21	927.10 ...	858.76 ...
(v)	Remittance Balances	Para.5-(iv)	21	......	......
	Cumulative excess of Receipts over Expenditure			...	...
	Total			5,82,816.95	5,04,957.13

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
(₹ in Crore)					
Part-I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,67,675.81	1,73,766.90	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	2,27,960.96	2,12,449.56
Tax Revenue(raised by the state) <i>(Ref. Statement 3 & 14)</i>	89,435.30	85,922.24	Salaries ⁽¹⁾ <i>(Ref. Statement 4-B & Appendix-I)</i>	41,102.87	36,872.26
Non-tax Revenue <i>(Ref. Statement 3 & 14)</i>	5,972.16	7,432.12	Subsidies ⁽¹⁾ <i>(Ref. Appendix-II)</i>	24,662.66	19,430.81
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	10.63	20.73	Grants-in-Aid ^(1,2) <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	80,603.45	91,227.00
Others	5,961.53	7,411.38	General Services <i>(Ref. Statement 4 & 15)</i>	62,676.96	53,261.50
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	52,080.15	45,710.74	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	32,967.13	29,481.16
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	26,921.35	21,666.08
			Others	2,788.48	2,114.27
			Social Services <i>(Ref. Statement 4-A & 15)</i>	8,888.71	7,640.71
			Economics Services <i>(Ref. Statement 4-A & 15)</i>	10,001.90	3,995.96
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	20,188.20	34,701.80	Compensation and Assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	24.41	21.32
Revenue Deficit	60,285.15	38,682.66	Revenue Surplus	...	...

(1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Salaries figures of 2024-25 comprises of the expenditure classified under the object heads 010-Salaries,030-Overtime Allowance & 100-Arrear Salaries across all Major Heads and doesn't include 190 series, similarly the Grant-in-Aid figure comprises of the expenditure classified under the object heads 310,060,900 across all Major Heads and totals of Minor Heads 190,191,192,193,196,197 and 198. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid.

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
(₹ in Crore)					
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	349.00	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	16,141.28	23,330.48
			Salaries ⁽³⁾	795.76	729.54
			General Services <i>(Ref. Statement 4-A & 16)</i>	230.96	692.05
			Social Services <i>(Ref. Statement 4-A & 16)</i>	3,424.54	12,228.62
			Economics Services <i>(Ref. Statement 4-A & 16)</i>	11,690.02	9,680.27
Recoveries of Loans & Advances <i>(Ref. Statement 3, 7 & 18)</i>	96.19	23.97	Loans and Advances Disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	5,032.20	730.53
General Services <i>(Ref. Statement 7 & 18)</i>			General Services <i>(Ref. Statement 3, 7 & 18)</i>		
Social Services <i>(Ref. Statement 7 & 18)</i>	...		Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	2,687.59	243.57
Economics Services <i>(Ref. Statement 7 & 18)</i>	82.55	6.71	Economics Services <i>(Ref. Statement 4-A, 7 & 18)</i>	2,317.72	477.90
Others	13.64	17.26	Others	26.88	9.06
Public Debt Receipts <i>(Ref. Statement 3, 6 & 17)</i>	2,60,305.36	1,93,641.82	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	1,82,206.66	1,34,478.51
Internal Debt ⁽⁴⁾ <i>(Ref. Statement 3, 6 & 17)</i>	2,51,437.14	1,88,630.67	Internal Debt ⁽⁴⁾ <i>(Ref. Statement 4-A, 6 & 17)</i>	1,83,032.22	1,33,097.39
Loans from GOI <i>(Ref. Statement 3, 6 & 17)</i>	8,868.21	5,011.15	Loans from GOI <i>(Ref. Statement 4A, 6 & 17)</i>	(-)825.56 ⁽⁵⁾	1,381.11
Inter-state Settlement	0.04	...	Inter-state Settlement	57.78	...
Appropriation to Contingency Fund	...	...	Appropriation to Contingency Fund	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	4,28,426.40	3,67,432.69	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	4,31,398.87	3,70,989.07

(3) Salaries have been summed up across all sectors to present a consolidated figure. The salaries figure for 2024-25 comprises of the expenditure under object heads 010-Salaries, 030-Overtime Allowance & 100-Arrear Salaries across all Major Heads.

(4) Includes ₹1,72,532.09 crore and ₹1,59,112.79 crore being receipts and payments respectively pertaining to Ways and Means Advances in 2024-25.

(5) Total repayments during the year are ₹1,226.32 crore. However, the minus figure is due to reimbursement of an amount of ₹2,051.88 crore by the State Government of Telangana on account of excess repayment (Telangana Share) of Back-to-Back loans made by Andhra Pradesh Government for the period from 02 June 2014 to 14 June 2024.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
(₹ in Crore)					
<i>Fiscal Deficit</i>	81,071.17	62,719.69	<i>Fiscal Surplus</i>	...	...
<i>Deficit in Consolidated Fund</i>	2,972.47	3,556.38	<i>Surplus in Consolidated Fund</i>	...	...

PART II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.05	0.07	Contingency Fund <i>(Ref. Statement 21)</i>	0.27	...
Part-III Public Account					
Small Savings & GPF <i>(Ref. Statement 21)</i>	5,807.78	5,056.13	Small Savings & GPF <i>(Ref. Statement 21)</i>	5,227.60	3,541.92
Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	4,009.68	3,134.91	Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	3,721.77	2,296.84
Deposits <i>(Ref. Statement 21)</i>	96,405.12	94,759.94	Deposits <i>(Ref. Statement 21)</i>	94,289.39	94,066.95
Advances <i>(Ref. Statement 21)</i>	...	...	Advances <i>(Ref. Statement 21)</i>	...	0.27
Suspense and Misc <i>(Ref. Statement 21)</i>	4,063.27 ⁽⁶⁾	20,771.70	Suspense and Misc <i>(Ref. Statement 21)</i>	3,994.94 ⁽⁶⁾	20,287.19
Remittances <i>(Ref. Statement 21)</i>	(-)50.28	2.46	Remittances <i>(Ref. Statement 21)</i>	(-)6.95	(-)10.60
Total Receipts Public Account <i>(Ref. Statement 21)</i>	1,10,235.57	1,23,725.14	Total Disbursement Public Account <i>(Ref. Statement 21)</i>	1,07,226.75	1,20,182.57
<i>Deficit in Public Account</i>	...	...	Surplus in Public Account	3,008.82	3,542.57
Opening Cash Balance	(-)32.85	(-)19.13	Closing Cash Balance	3.28	(-)32.85
Increase in Cash Balance	36.13	...	Decrease in Cash Balance	...	13.72

(6) MH 8675-Deposits with Reserve Bank is excluded from the both sides.

2.STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.
ANNEXURE
CASH BALANCE AND INVESTMENT OF CASH BALANCES

(₹ in crore)		
Overall Cash Position of the Government	As on 31 March 2025	As on 31 March 2024
A- General Cash Balances		
(1) Cash in Treasuries	...	...
(2) Deposits with Reserve Bank	1.93	(-)34.20
(3) Deposits with other Banks	1.34*	1.34
Total	3.27	(-)32.86
(4) Investments held in 'Cash Balance Investment Account '	0.00	0.00
Total- (A) General Cash Balances	3.27	(-)32.86
B- Other Cash Balances and Investments		
(1) 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) Permanent Advances for contingent expenditure with Departmental Officers	1.69	1.69
(3) Investment of Earmarked Funds	13,217.01	12,314.08
Total (B) Other Cash Balances and Investments	13,219.73	12,316.80
Total (A) and (B)	13,223.00	12,283.94

There was a net difference of ₹0.06 crore (debit) between the figures reflected in the accounts of Accountant General and the Reserve Bank of India ,regarding Deposits with Reserve Bank included in the Cash Balance. An amount of ₹0.14 crore (debit) is legacy item of RBD discrepancy (debit discrepancy in March/1992) which arose before the bifurcation of state of combined Andhra Pradesh. Therefore, the RBD discrepancy of ₹0.14 crore (debit) of 1992 is divided in the ratio of 58.32 per cent i.e ₹0.08 crore (debit) and 41.68 per cent i.e ₹0.06 crore (debit) between Andhra Pradesh and Telangana. Further, the Government of Andhra Pradesh accorded for write off of the Andhra Pradesh share of the RBD discrepancy i.e ₹0.08 crore (debit) and the share of Telangana comes to ₹0.06 crore (debit) which should be credited to Andhra Pradesh government account through Inter State Settlement.

Explanatory Notes

(a) Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Bank and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' (A) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/ reserve funds etc., are added to the balance in "Deposits with Reserve Bank of India".

* The balance of ₹1.34 crore shown against "Deposits with other Banks" represents the deposits with West Minister Bank, London (Deposits made by the Government of Nizam State). In view of the verdict of the House of Lords, the United Kingdom, in an appeal suit the balance remains frozen with the Bank for the time being and is therefore not available to the State Government.

2.STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.
ANNEXURE
CASH BALANCE AND INVESTMENT OF CASH BALANCES

(b)Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government as 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 shortfall is made good by taking Special Drawing Facility , Ways and Means Advances/Overdrafts from time to time. The limit for Normal Ways and Means Advances to the State Government was ₹2,921.00 crore as on 31 March 2025. 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 ₹970.63 crore to ₹6,564.77 crore as on 31 March 2025.

The extent to which the minimum cash balance maintained by the Government of Andhra Pradesh is eight(08) days only with the Reserve Bank of India during 01 April 2024 to 31 March 2025.

Monthly details of Special Drawing Facility, Ways and Means Advances, and Overdraft availed by Government of Andhra Pradesh during FY 2024-25 (₹ 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/ 2024	04	1,512.02	15	5,359.57	11	2,763.92
May/2024	05	1,468.54	16	6,692.69	08	6,503.91
June/2024	08	1,012.03	12	2,903.90	10	6,422.33
July/2024	17	9,331.27	11	7,277.91	02	0.00
August/2024	09	6,220.81	15	3,039.09	06	2,184.09
September/2024	12	3,885.51	12	9,192.90	06	3,109.54
October/2024	05	6,240.75	11	4,040.50	14	4,742.54
November/2024	01	3,571.87	26	8,109.22	03	1,988.20
December/2024	04	1,609.23	12	8,180.55	14	7,111.87
January/2025	03	5,440.46	20	8,259.28	07	1,980.40
February/2025	02	4.76	16	5,959.64	10	8,152.00
March/ 2025	01	1,707.02	13	4,881.35	16	11,672.41
Total	71	42,004.27	179	73,896.60	107	56,631.21

The extent to which the Government of Andhra Pradesh availed SDF/WMA/OD along with interest paid during the year is given below:

(₹ in crore)					
Nomenclature	Opening balance As on 01 April 2024	Receipts	Payments	Closing balance As on 31 March 2025	Interest Paid
Special Drawing Facility	594.49	42,004.27	36,033.99	6,564.77	188.82
Ways and Means Advances	...	73,896.60	70,975.60	2,921.00	82.30
Overdraft	...	56,631.22	52,103.20	4,528.02	32.19
Total	594.49	1,72,532.09	15,9112.79	14,013.79	303.31

2.STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.
ANNEXURE
CASH BALANCE AND INVESTMENT OF CASH BALANCES

(c) investments held in Cash Balance Investment Account:-

(₹ in crore)					
	Opening Balance on 01 April 2024	Purchases	Sales	Closing Balance on 31 March 2025	Interest realised
Short-term investments- Government of India Treasury Bills	...	4,078.57	4,078.57	...	(-)0.07 ¹
Total	...	4,078.57	4,078.57	...	(-)0.07

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2024-25	2023-24
	(₹ in Crore)	
I. Tax & Non-Tax Revenue		
A. Tax Revenue		
A.1 Own Tax Revenue-		
State Goods and Services Tax (SGST)	32,642.52	31,130.13
Other Taxes on Income and Expenditure	375.96	326.95
Land Revenue	195.92	52.35
Stamps and Registration Fees	8,837.33	9,542.35
Taxes on Immovable property other than Agricultural land	287.91	309.86
State Excise	19,882.06	15,997.60
Taxes on Sales, Trade etc.	17,422.77	18,475.15
Taxes on Vehicles	4,481.78	4,557.09
Taxes on Goods and Passengers	0.05	2.53
Taxes and Duties on Electricity	5,308.90	5,528.00
Other Taxes and Duties on Commodities and Services	0.11	0.22
Total-A.1 Own Tax Revenue-	89,435.31	85,922.23
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	15,210.62	13,872.60
Corporation Tax	14,778.11	13,720.38
Taxes on Income other than Corporation Tax	18,846.32	15,845.12
Customs	2,649.67	1,601.87
Union Excise Duties	509.93	606.19
Service Tax	1.69	8.51
Other Taxes and Duties on Commodities and Services	83.81	56.07
Total-A.2 Share of net proceeds of Taxes	52,080.15	45,710.74
Total A. Tax Revenue	1,41,515.46	1,31,632.97
B. Non-Tax Revenue		
Interest Receipts	10.63	20.73
Dividends and Profits	495.28	1,301.44

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2024-25	2023-24
	(₹ in Crore)	
Public Service Commission	6.59	24.67
Police	314.08	375.10
Jails	0.13	0.12
Stationery and Printing	0.06	0.10
Public Works	1.74	4.35
Other Administrative Services	118.55	164.39
Contributions and Recoveries towards Pension and other Retirement Benefits	70.81	279.04
Miscellaneous General Services	413.86	153.59
Education, Sports, Art and Culture	30.23	34.43
Medical and Public Health	191.32	211.30
Family Welfare	1.85	1.65
Water Supply and Sanitation	14.36	7.35
Housing	2.87	6.82
Urban Development	9.68	0.37
Information and Publicity	0.06	0.01
Labour and Employment	18.17	19.16
Social Security and Welfare	15.05	13.07
Other Social Services	4.06	9.72
Crop Husbandry	5.21	3.92
Animal Husbandry	0.49	0.52
Fisheries	2.46	4.26
Forestry and Wild Life	36.07	107.97
Food Storage and Warehousing	0.43	0.01
Co-operation	14.35	34.43
Other Agricultural Programmes	0.01	...
Land Reforms	0.24	0.28
Other Rural Development Programmes	3.06	2.20
Major Irrigation	23.88	20.00

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2024-25	2023-24
	(₹ in Crore)	
Medium Irrigation	1.10	1.37
Minor Irrigation	2.38	0.87
Power	3.57	4.28
Petroleum	367.08	...
Village and Small Industries	5.26	5.94
Non-ferrous Mining & Metallurgical Industries	2,222.95	3,059.86
Ports and Light Houses	...	...
Roads and Bridges	109.10	36.80
Road Transport	1,397.29	1,454.75
Tourism	0.02	0.01
Civil Supplies	10.03	24.37
Other General Economic Services	47.78	42.86
Total B. Non-Tax Revenue	5,972.14	7,432.11
II. Grants from Government of India		
C. Grants-in-aid from Central Government		
Centrally Sponsored Schemes		
Central Assistance/Share	14,770.44	14,055.18
Externally Aided Projects-Grants for Centrally Sponsored Schemes	36.84	25.75
Total-Centrally Sponsored Schemes	14,807.28	14,080.93
Finance Commission Grants		
Post Devolution revenue Deficit Grant	...	2,691.00
Grants for Rural Local Bodies	2,109.97	3,974.19
Grants for Urban Local Bodies	311.83	984.55
Grants in aid for State Disaster Response Fund	1,036.00	987.20
Grant in aid for State Disaster Mitigation Fund	740.80	...
Grants for Health Sector	540.18	1,003.89
Total-Finance Commission Grants	4,738.78	9,640.83
Other Transfer/Grants to States/Union Territories with Legislatures		
Grants under proviso to Article 275(1) of the Constitution	98.42	...

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2024-25	2023-24
	(₹ in Crore)	
Grants towards Contribution to National Disaster Response Fund (NDRF)	56.90	...
Grants from Central Road and Infrastructure Fund	322.56	485.48
Grants to cover gap in resources	...	10,460.87
Compensation for loss of revenue arising out of implementation of GST	164.26	...
Other Receipts	...	33.69
Total-Other Transfer/Grants to States/Union Territories with Legislatures	642.14	10,980.04
Total C. Grants-in-aid from Central Government	20,188.20	34,701.80
Total- Revenue Receipts (A+B+C)	1,67,675.80	1,73,766.88
III. Capital, Public Debt and Other Receipts		
D. Capital Receipts-		
Disinvestment of Government's Equity Holdings	54.00	...
Premium received on Disinvestment of Government's Equity Holdings	295.00	...
Total D. Capital Receipts-	349.00	...
E. Public Debt Receipts-		
Internal Debt of the State Government		
Market Loans	78,205.06	68,400.01
Loans from Financial Institutions	700.00	2,203.65
Ways and Means Advances from the Reserve Bank of India	1,72,532.09	1,18,027.01
Total-Internal Debt of the State Government	2,51,437.15	1,88,630.67
Loans and Advances from the Central Government		
Other Loans for States/Union Territory with Legislature Schemes	8,868.21	5,011.15
Total-Loans and Advances from the Central Government	8,868.21	5,011.15
Total E. Public Debt Receipts-	2,60,305.36	1,93,641.82
F. Loans and Advances by State Government (Recoveries)	96.19	23.97
G. Inter-State Settlement	0.04	...
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	4,28,426.39^(*)	3,67,432.67

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

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

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
A. General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	76.46	...	...	76.46
President, Vice-President/Governor/Administrator of Union Territories	15.31	...	...	15.31
Council of Ministers	19.28	...	...	19.28
Administration of Justice	1,435.26	...	...	1,435.26
Elections	1,088.13	...	...	1,088.13
Total A.1 Organs of State	2,634.44	...	...	2,634.44
A.2 Fiscal Services				
Land Revenue	132.50	...	...	132.50
Stamps and Registration	274.56	...	...	274.56
State Excise	261.55	...	...	261.55
Taxes on Sales, Trade etc.	456.31	...	...	456.31
Taxes on Vehicles	151.94	...	...	151.94
Other Taxes and Duties on Commodities and Services	9.81	...	...	9.81
Interest Payments	32,967.13	...	...	32,967.13
Total A.2 Fiscal Services	34,253.80	...	...	34,253.80
A.3 Administrative Services				
Public Service Commission	37.99	...	...	37.99
Secretariat - General Services	5,462.05	...	...	5,462.05
District Administration	1,432.01	...	...	1,432.01
Treasury and Accounts Administration	389.61	...	...	389.61
Police	7,511.59	183.21	...	7,694.80
Jails	220.64	...	...	220.64
Stationery and Printing	33.72	...	...	33.72
Public Works	315.47	43.10	...	358.57
Vigilance	275.69	...	...	275.69
Other Administrative Services	325.18	4.65	...	329.83
Total A.3 Administrative Services	16,003.95	230.96	...	16,234.91
A.4 Pensions and Miscellaneous General Services				

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

BY FUNCTION AND NATURE

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Pensions and Other Retirement Benefits	26,952.17^(*)	...	...	26,952.17
Miscellaneous General Services	1.54	...	...	1.54
Total A.4 Pensions and Miscellaneous General Services	26,953.71	...	...	26,953.71
Total-General Services	79,845.90	230.96	...	80,076.86
B. Social Services				
B.1 Education, Sports, Art and Culture				
General Education	27,633.13	988.83	...	28,621.96
Technical Education	734.78	53.95	...	788.73
Sports and Youth Services	115.43	5.27	...	120.70
Art and Culture	74.43	0.76	...	75.19
Total B.1 Education, Sports, Art and Culture	28,557.77	1,048.81	...	29,606.58
B.2 Health and Family Welfare				
Medical and Public Health	10,224.95	1,092.75	...	11,317.70
Family Welfare	3,723.16	22.22	...	3,745.38
Total B.2 Health and Family Welfare	13,948.11	1,114.97	...	15,063.08
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	624.60	922.40	123.79	1,670.79
Housing	983.32	1.71	567.96	1,552.99
Urban Development	4,422.51	190.05	1,995.84	6,608.40
Total B.3 Water Supply, Sanitation, Housing and Urban Development	6,030.43	1,114.16	2,687.59	9,832.18
B.4 Information and Broadcasting				
Information and Publicity	200.42	0.01	...	200.43
Total B.4 Information and Broadcasting	200.42	0.01	...	200.43
B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	36,059.66	100.62	...	36,160.28
Total B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	36,059.66	100.62	...	36,160.28
B.6 Labour and Labour welfare				
Labour, Employment and Skill Development	253.31	...	...	253.31

(*)Pension and Other Retirement Benefits includes expenditure booked under Object Heads Pensionary Charges: ₹28,680.39 crore; Contributions (NPS Contributions): ₹2,631.41 crore; Fees, Fines & Refunds (Service Charges to NSDL): ₹4.77 crore (Grants-in-Aid (Obsequie Charges): ₹30.82 crore; Pension Reimbursement by successor State of Telangana and Deduct-Recoveries: ₹(-)4,395.22 crore.

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

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Total B.6 Labour and Labour welfare	253.31	...	...	253.31
B.7 Social Welfare and Nutrition				
Social Security and Welfare	2,601.19	16.76	...	2,617.95
Nutrition	9,687.50	...	...	9,687.50
Relief on account of Natural Calamities	2,435.90	...	...	2,435.90
Total B.7 Social Welfare and Nutrition	14,724.59	16.76	...	14,741.35
B.8 Others				
Other Social Services	13.51	29.40	...	42.91
Secretariat-Social Services	56.71	...	...	56.71
Total B.8 Others	70.22	29.40	...	99.62
Total-Social Services	99,844.51	3,424.73	2,687.59	1,05,956.83
C. Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,829.55	(-)75.44 ^(*)	...	1,754.11
Soil and Water Conservation	51.11	...	...	51.11
Animal Husbandry	1,079.19	9.90	...	1,089.09
Fisheries	129.41	14.46	...	143.87
Forestry and Wild Life	317.47	0.82	...	318.29
Food, Storage and Warehousing	129.09	...	...	129.09
Agricultural Research and Education	701.87	(-)0.69 ^(#)	...	701.18
Co-operation	232.66	...	...	232.66
Other Agricultural Programmes	71.60	...	139.00	210.60
Total C.1 Agriculture and Allied Activities	4,541.95	(-)50.95	139.00	4,630.00
C.2 Rural Development				
Special Programmes for Rural Development	161.17	...	98.88	260.05
Rural Employment	2,216.39	...	...	2,216.39
Land Reforms	15.18	...	...	15.18
Other Rural Development Programmes	8,510.86	767.69	...	9,278.55
Total C.2 Rural Development	10,903.60	767.69	98.88	11,770.17
C.4 Irrigation and Flood Control				
Major Irrigation	675.74	7,784.33	1,379.30	9,839.37

(*) Due to Deduct Recoveries amounting to ₹(-)93.90 crore.

(#) Due to Deduct Recoveries amounting to ₹(-)27.09 crore.

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

Description	Revenue	Capital	L&A	Total
(₹ in Crore)				
Medium Irrigation	...	69.53	...	69.53
Minor Irrigation	103.48	975.13	...	1,078.61
Command Area Development	5.54	5.74	...	11.28
Flood Control Projects	...	146.24	...	146.24
Total C.4 Irrigation and Flood Control	784.76	8,980.97	1,379.30	11,145.03
C.5 Energy				
Power	15,944.10	8.28	...	15,952.38
Total C.5 Energy	15,944.10	8.28	...	15,952.38
C.6 Industry and Minerals				
Village and Small Industries	241.46	10.00	24.70	276.16
Industries	301.97	...	...	301.97
Non Ferrous Mining and Metallurgical Industries	48.12	...	...	48.12
Other Industries	(-)360.64 ^(#)	86.96	250.24	(-)23.44
Total C.6 Industry and Minerals	230.91	96.96	274.94	602.81
C.7 Transport				
Ports and Light Houses	12.39	35.58	...	47.97
Civil Aviation	69.27	19.93	180.35	269.55
Roads and Bridges	855.79	2,728.07	...	3,583.86
Road Transport	3,843.35	...	...	3,843.35
Inland Water Transport	1.66	...	...	1.66
Other Transport Services	...	...	245.26	245.26
Total C.7 Transport	4,782.46	2,783.58	425.61	7,991.65
C.8 Science, Technology and Environment				
Other Scientific Research	6.44	...	...	6.44
Ecology and Environment	3.57	...	...	3.57
Total C.9 Science, Technology and Environment	10.01	...	...	10.01
C.9 General Economic Services				
Secretariat-Economic Services	9,896.55	...	...	9,896.55
Tourism	20.81	4.65	...	25.46
Foreign Trade and Export Promotion	23.84	...	...	23.84
Census Surveys and Statistics	111.90	...	...	111.90

(#) Due to Deduct Recoveries of unspent balance amounting to ₹(-)431.49 crore.

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

Description	Revenue	Capital	L&A	Total
	(₹ in Crore)			
Civil Supplies	973.13	...	...	973.13
Other General Economic Services	22.07	(-)105.59 ^(*)	...	(-)83.52
Total C.9 General Economic Services	11,048.30	(-)100.94	...	10,947.36
Total-Economic Services	48,246.09	12,485.59	2,317.73	63,049.41
D. Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	24.41	...	...	24.41
E. Public Debt				
Internal Debt of the State Government	...	...	1,83,032.22	1,83,032.22
Loans and Advances from the Central Government	...	...	(-)825.56 ^(#)	(-)825.56
Total-Public Debt	...	...	1,82,206.66	1,82,206.66
F. Loans to Government Servants				
Loans to Government Servants etc.	...	...	26.88	26.88
Total -Grants in Aid & Contributions,Public Debt and Loans to Government Servants	24.41	...	1,82,233.54	1,82,257.95
G. Inter-State Settlement				
Inter State Settlement	...	...	57.78	57.78
Grand Total	2,27,960.91^(^)	16,141.28	1,87,296.64	4,31,398.83^(^)

(*) Minus Amount due to Deduct-Recoveries amounting to ₹(-)168.33 crore.

(#) Total repayments during the year are ₹1,226.32 crore. However, the minus figure is due to reimbursement of an amount of ₹2,051.88 crore by the State Government of Telangana on account of excess repayment (Telangana Share) of Back-to-Back loans made by Andhra Pradesh Government for the period from 02 June 2014 to 14 June 2024.

(^) Differs from rounding off of absolute figures of Revenue & Total by ₹(-)0.04 crore respectively.

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

Object of Expenditure	2024 - 25			2023 - 24		
	Revenue	Capital	Total	Revenue	Capital	Total
						(₹ in Crore)
Grants-in-Aid	80,627.86 ^(*)	0.44	80,628.30	91,248.31 ^(&)	0.31	91,248.62
Salaries ^(@)	41,102.87	795.76	41,898.63	36,791.52	727.31	37,518.83
Interest ^(S)	33,375.41	...	33,375.41	29,487.67	...	29,487.67
Pensionary Charges ^(#)	28,697.85	...	28,697.85	24,572.80	...	24,572.80
Subsidies	24,662.66	...	24,662.66	19,430.81	...	19,430.81
Major Works	...	11,950.24	11,950.24	...	21,916.60	21,916.60
Other Administrative Expenses	9,739.57	11.50	9,751.07	219.61	4.09	223.70
Other Contractual Services	2,949.56	31.58	2,981.14	2,592.75	32.19	2,624.94
Minor Works	798.67	1,982.70	2,781.37	739.27	54.02	793.29
Inter Account Transfers	2,428.80	322.56	2,751.36	1,805.26	...	1,805.26
Contributions	2,698.90	...	2,698.90	3,891.30	...	3,891.30
Cost of Ration/Diet Charges	2,386.45	...	2,386.45	1,962.75	...	1,962.75
Professional Services	2,183.08	27.96	2,211.04	1,600.81	66.23	1,667.04
Supplies and Materials	1,675.02	1.85	1,676.87	1,322.03	1.33	1,323.36
Investments	...	1,651.96	1,651.96	...	...	...
Office Expenses	624.60	28.42	653.02	340.25	86.27	426.52
Compensation ^(^)	133.34	478.59	611.93	134.52	83.00	217.52
Other Professional Services	420.86	...	420.86	418.68	...	418.68
Scholarships and Stipends	382.40	...	382.40	346.04	...	346.04
Domestic Travel Expenses	359.93	5.27	365.20	306.37	3.41	309.78
Work Charged Establishment Salaries	308.64	48.28	356.92	291.31	50.12	341.43
Rents, Rates and Taxes	211.53	1.42	212.95	364.08	3.24	367.32
Petrol, Oil and Lubricants	158.39	0.76	159.15	134.85	0.33	135.18

(*) Grants-in-Aid includes an amount of ₹4,434.31 crore spent towards salaries.

(&) Grants-in-Aid includes an amount of ₹4,866.45 crore spent towards salaries.

(@) Salaries includes Arrear Salaries and Overtime Allowance.

(S) Differs from Interest Payments shown under Statement No. 4A and MH 2049 total under Statement No. 15 as Deduct - Recoveries amounting to ₹(-)408.28 crore is shown separately.

(#) Includes an amount of ₹28,680.39 crore booked under MH 2071 and an amount of ₹17.47 crore booked under other MHs (2075, 2235, 2405, 2801) as Pensionary charges.

(^) Compensation includes Compensation (Non R&R) and R&R Cash Benefits.

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

Object of Expenditure	2024 - 25			2023 - 24		
	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in Crore)					
Machinery and Equipment - Purchase	2.00	154.69	156.69	0.02	677.95	677.97
Advertisements, Sales and Publicity Expenses	133.09	2.17	135.26	188.91	0.03	188.94
Fees, Fines & Refunds	102.89	...	102.89	0.66	...	0.66
User Charges	96.80	...	96.80	59.09	...	59.09
Wages	79.87	2.29	82.16	80.73	2.23	82.96
Other Charges	45.10	...	45.10	49.08	...	49.08
Purchase of Motor Vehicles	0.53	40.80	41.33	1.13	65.95	67.08
Secret Service Expenditure	35.28	...	35.28	33.86	...	33.86
Clothing, Tentage and Store	25.18	...	25.18	40.58	...	40.58
Training	21.98	2.84	24.82	16.13	0.73	16.86
Publications	19.09	0.12	19.21	16.29	...	16.29
Maintenance of Office Vehicles	15.43	0.05	15.48	18.43	0.06	18.49
Rewards	7.50	...	7.50	635.63	...	635.63
Arms and Ammunition	4.96	...	4.96	2.21	...	2.21
Foreign Travel Expenses	2.27	...	2.27	1.17	...	1.17
Machinery and Equipment - Repairs and Maintenance	1.70	0.24	1.94	1.58	2.24	3.82
Scheme/Project Based Assistance	0.22	0.08	0.30	0.69	6.71	7.40
Write Off and Losses	0.09	...	0.09	0.02	...	0.02
Other Items	...	...	...	...	...	...
Royalty	...	...	...	1.35	...	1.35
Suspense	(-)1.35	...	(-)1.35	(-)2.35	...	(-)2.35

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

Object of Expenditure	2024 - 25			2023 - 24		
	Revenue	Capital	Total	Revenue	Capital	Total
						(₹ in Crore)
Gross Revenue & Capital Expenditure	2,36,519.02	17,542.57	2,54,061.59	2,19,146.20	23,784.35	2,42,930.55
Repayment of Debt	...	1,82,206.66	1,82,206.66	...	1,34,478.51	1,34,478.51
Loans and Advances	...	5,032.20	5,032.20	...	730.53	730.53
Inter-State Settlement	...	57.78	57.78	...	...	...
Gross Expenditure in Consolidated Fund	2,36,519.02	2,04,839.21	4,41,358.23	2,19,146.20	1,58,993.39	3,78,139.59
Deduct - Recoveries	(-)8,558.07	(-)1,401.29	(-)9,959.36	(-)6,696.67	(-)453.87	(-)7,150.54
Net Expenditure in Consolidated Fund	2,27,960.95^(^)	2,03,437.92^(^)	4,31,398.87	2,12,449.53	1,58,539.52	3,70,989.05

Note : Grants-in-aid under Revenue Account includes expenditure of ₹15,104.12 crore (Salaries ₹14,264.46 crore, Wages ₹1.32 crore, Rewards ₹11.59 crore, Arrear Salaries ₹331.90 crore, Domestic Travel Expenses ₹75.42 crore, Office Expenses ₹26.75 crore, Minor Works ₹73.82 crore, Professional Services ₹1.21 crore, Other Professional Services ₹282.65 crore, Other Contractual Services ₹13.68 crore, Contributions ₹21.32 crore) incurred under Minor heads 190,191, 192, 193, 196, 197 & 198 are also treated as Grants-in-Aid.

^(^) Net Expenditure in Consolidated Fund under Revenue and Capital Differs from absolute figure by ₹(-)0.01 crore & (+)0.01 crore due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
A. Capital Account of General Services							
4047	Capital Outlay on Other Fiscal Services	...	0.08	...	...	0.08	...
			
4055	Capital Outlay on Police	110.44	1,452.62	...	183.21	1,635.83	65.89
			1,030.79			1,030.79	...
4058	Capital Outlay on Stationery and Printing	...	2.03	...	...	2.03	...
			6.17			6.17	...
4059	Capital Outlay on Public Works	166.39	677.16	...	43.10	720.26	(-)74.10
			1,021.67			1,021.67	...
4070	Capital Outlay on Other Administrative Services	415.22	12,049.62	...	4.65	12,054.27	(-)98.88
			814.38			814.38	...
	Total - A	692.05	14,181.51	...	230.96	14,412.47	(-)66.63
			2,873.01			2,873.01	...
B. Capital Account of Social Services							
<i>(a) Capital Account of Education, Sports, Art and Culture</i>							
4202	Capital Outlay on Education, Sports, Art and Culture	4,811.19	13,407.09	...	1,048.82	14,455.91	(-)78.20
			1,311.07			1,311.07	...
	Total - (a)	4,811.19	13,407.09	...	1,048.82	14,455.91	(-)78.20
			1,311.07			1,311.07	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
<i>(b) Capital Account of Health and Family Welfare</i>							
4210	Capital Outlay on Medical and Public Health	1,296.60	4,649.38 1,221.70	...	1,092.75	5,742.13 1,221.70	(-)15.72 ...
4211	Capital Outlay on Family Welfare	88.53	366.23 56.83	...	22.22	388.45 56.83	(-)74.90 ...
Total - (b)		1,385.13	5,015.61 1,278.53	...	1,114.97	6,130.58 1,278.53	(-)19.50 ...
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>							
4215	Capital Outlay on Water Supply and Sanitation	3,903.65	6,970.26 3,185.94	...	922.40	7,892.66 3,185.94	(-)76.37 ...
4216	Capital Outlay on Housing	2.16	19.22 296.81	...	1.71	20.93 296.81	(-)20.83 ...
4217	Capital Outlay on Urban Development	1,638.97	6,460.26 7.65	...	190.05	6,650.31 7.65	(-)88.40 ...
Total - (c)		5,544.78	13,449.74 3,490.40	...	1,114.16	14,563.90 3,490.40	(-)79.91 ...
<i>(d) Capital Account of Information and Broadcasting</i>							
4220	Capital Outlay on Information and Publicity	0.03	3.75 6.50	...	0.01	3.76 6.50	(-)66.67 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
	<i>Total - (d)</i>	0.03	3.75	...	0.01	3.76	(-)66.67
			6.50			6.50	...
	<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	311.17	3,392.47	...	100.62	3,493.09	(-)67.66
			3,555.62			3,555.62	...
	<i>Total - (e)</i>	311.17	3,392.47	...	100.62	3,493.09	(-)67.66
			3,555.62			3,555.62	...
	<i>(g) Capital Account of Social Welfare and Nutrition</i>						
4235	Capital Outlay on Social Security and Welfare	108.35	546.75	...	16.76	563.51	(-)84.53
			311.85			311.85	...
	<i>Total - (g)</i>	108.35	546.75	...	16.76	563.51	(-)84.53
			311.85			311.85	...
	<i>(h) Capital Account of Other Social Services</i>						
4250	Capital Outlay on other Social Services	68.07	2,675.86	...	29.40	2,705.26	(-)56.81
			483.23			483.23	...
	<i>Total - (h)</i>	68.07	2,675.86	...	29.40	2,705.26	(-)56.81
			483.23			483.23	...
	Total - B	12,228.72	38,491.27	...	3,424.74	41,916.01	(-)71.99
			10,437.20			10,437.20	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
C. Capital Account of Economic Services							
<i>(a) Capital Account of Agriculture and Allied Activities</i>							
4401	Capital Outlay on Crop Husbandry	22.32	442.14 59.06	...	(-)75.44 ^(\$)	366.70 59.06	(-)437.99 ...
4402	Capital Outlay on Soil and Water Conservation	0.99	12.59 0.01	...	...	12.59 0.01	(-)100.00 ...
4403	Capital Outlay on Animal Husbandry	9.47	243.00 59.74	...	9.90	252.90 59.74	4.54 ...
4404	Capital Outlay on Dairy Development	...	... 69.60	...	...	... 69.60	......
4405	Capital Outlay on Fisheries	196.78	399.23 60.97	...	14.46	413.69 60.97	(-)92.65 ...
4406	Capital Outlay on Forestry and Wild Life	22.68	182.56 113.13	...	0.82	183.38 113.13	(-)96.38 ...
4408	Capital Outlay on Food Storage and Warehousing	...	... 9.18	...	...	... 9.18	......
4415	Capital Outlay on Agricultural Research and Education	27.90	401.10 25.00	...	(-)0.69 ^(#)	400.41 25.00	(-)102.47 ...
4416	Investments in Agricultural Financial Institutions	...	1.00 ...	...	...	1.00...	......

(\$) Due to Deduct Recoveries amounting to ₹(-)93.90 crore

(#) Due to Deduct Recoveries amounting to ₹(-) 27.09 crore

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
4425	Capital Outlay on Co-operation	...	319.97 325.18	...	...	319.97 325.18	......
4435	Capital Outlay on Other Agricultural Programmes	...	8.87 51.10	...	...	8.87 51.10	......
Total - (a)		280.14	2,010.46 772.97	...	(-)50.95	1,959.51 772.97	(-)118.19 ...
(b) Capital Account of Rural Development							
4515	Capital Outlay on Other Rural Development Programmes	784.20	7,002.16 1,852.77	...	767.69	7,769.85 1,852.77	(-)2.11 ...
Total - (b)		784.20	7,002.16 1,852.77	...	767.69	7,769.85 1,852.77	(-)2.11 ...
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	4,875.80	55,711.52 87,707.44	...	7,784.33	63,495.85 87,707.44	59.65 ...
4701	Capital Outlay on Medium Irrigation	68.62	713.05 4,867.99	...	69.53	782.58 4,867.99	1.33 ...
4702	Capital Outlay on Minor Irrigation	912.53	10,212.41 9,547.75	...	975.13	11,187.54 9,547.75	6.86 ...
4705	Capital Outlay on Command Area Development	0.85	3.57 239.00	...	5.74	9.31 239.00	575.29 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
4711	Capital Outlay on Flood Control Projects	239.07	1,840.81	...	146.24	1,987.05	(-)38.83
			2,641.01			2,641.01	...
	<i>Total - (d)</i>	6,096.87	68,481.36	...	8,980.97	77,462.33	47.30
			1,05,003.19			1,05,003.19	...
<i>(e) Capital Account of Energy</i>							
4801	Capital Outlay on Power Projects	0.84	109.82	...	8.28	118.10	885.71
			5,327.94			5,327.94	...
4810	Capital Outlay on New and Renewable Energy	...	...	...	...	...	...
			0.59			0.59	...
	<i>Total - (e)</i>	0.84	109.82	...	8.28	118.10	885.71
			5,328.53			5,328.53	...
<i>(f) Capital Account of Industry and Minerals</i>							
4851	Capital Outlay on Village and Small Industries	...	183.24	...	10.00	193.24	...
			75.81			75.81	...
4852	Capital Outlay on Iron and Steel Industries	...	...	...	...	...	...
			4.73			4.73	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	0.18	...	...	0.18	...
			891.27			891.27	...
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	...	...	...	...	...	...
			0.22			0.22	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
4855	Capital Outlay on Fertilizer Industries	...	27.46	...	...	27.46	...
4858	Capital Outlay on Engineering Industries	...	37.42	...	...	37.42	...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	12.88	...	...	12.88	...
4860	Capital Outlay on Consumer Industries	...	60.28 348.20	...	...	60.28 348.20	...
4875	Capital Outlay on Other Industries	72.84	1,503.01 601.45	...	86.96	1,589.97 601.45	19.38 ...
4885	Other Capital Outlay on Industries and Minerals	...	71.68	...	...	71.68	...
Total - (f)		72.84	1,746.71 2,071.12	...	96.96	1,843.67 2,071.12	33.11 ...
 (g) Capital Account of Transport							
5051	Capital Outlay on Ports and Light Houses	0.44	43.57 865.93	...	35.58	79.15 865.93	7,986.36 ...
5053	Capital Outlay on Civil Aviation	70.10	419.25 72.24	...	19.93	439.18 72.24	(-)71.57 ...
5054	Capital Outlay on Roads and Bridges	870.30	10,160.45 17,182.87	...	2,728.07	12,888.52 17,182.87	213.46 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023 - 24	Progressive Expenditure ending 2023 - 24	Amount allocated to Andhra Pradesh	Expenditure during 2024 - 25	Progressive Expenditure ending 2024 - 25	Percentage Increase(+)/ Decrease(-)
(₹ in crore)							
5055	Capital Outlay on Road Transport	...	... 182.84	...	...	... 182.84	......
5056	Capital Outlay on Inland Water Transport	...	... 7.81	...	...	... 7.81	......
Total - (g)		940.84	10,623.27 18,311.69	...	2,783.58	13,406.85 18,311.69	195.86 ...
(j) Capital Account of General Economic Services							
5452	Capital Outlay on Tourism	253.54	487.94 23.35	...	4.65	492.59 23.35	(-)98.17 ...
5453	Capital Outlay on Foreign Trade and Export Promotion	...	... 13.00	...	...	... 13.00	......
5465	Investments in General Financial and Trading Institutions	...	4.13 28.96	...	...	4.13 28.96	......
5475	Capital Outlay on Other General Economic Services	1,980.43	4,328.39 4,633.85	...	(-)105.59 ^(S)	4,222.80 4,633.85	(-)105.33 ...
Total - (j)		2,233.97	4,820.46 4,699.16	...	(-)100.94	4,719.52 4,699.16	(-)104.52 ...
Total - C		10,409.70	94,794.24 1,38,039.43	...	12,485.59	1,07,279.83 1,38,039.43	19.94 ...
Total- Expenditure Capital Account		23,330.47	1,47,467.02 ^(^) 1,51,349.64	...	16,141.29 ^(*)	1,63,608.31 1,51,349.64^(#)	(-)30.81 ...

(S) Due to Deduct Recoveries of unspent balance amounting to ₹(-)168.33 crore

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

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

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

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. During the year 2024-25, ₹1,651.96 crore investments were made by the Government of Andhra Pradesh.
2. The major Increase in respect of the Capital Expenditure heads over previous year are as under:

Head of Account	Increase <i>(₹ in Crore)</i>	Reasons
A. Capital Account of General Services		
4055 Capital Outlay on Police	72.77	Due to increase in expenditure of 'Intelligence Branch', 'Special Infrastructure Scheme (SIS) for upgradation-Special Intelligence Branches (SIBs) and 'Disha'.
C. Capital Account of Economic Services		
(d) Capital Account of Irrigation and Flood Control		
4700 Capital Outlay on Major Irrigation	2,908.53	Due to increase in expenditure towards 'Dam and Appurtenant Works', 'Lift Irrigation Schemes' and 'Resettlement and Rehabilitation'.
(g) Capital Account of Transport		
5054 Capital Outlay on Roads and Bridges	1,857.77	Due to increase in expenditure towards 'Investment in Andhra Pradesh Road Development Corporation' and 'Subvention from Central Road Fund'.

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

Head of Account	Decrease <i>(₹ in Crore)</i>	Reasons
A. Capital Account of General Services		
4059 Capital Outlay on Public Works	123.29	Due to decrease in expenditure of 'Infrastructure Facilities for Judiciary' and 'Construction of Buildings for Treasuries'.
4070 Capital Outlay on other Administrative Services	410.57	Due to decrease in expenditure towards 'YSR Gruha Vasathi' and 'Road Safety Fund Activities'.
B. Capital Account of Social Services		
(a) Capital Account of Education, Sports, Art and Culture		
4202 Capital Outlay on Education, Sports, Art and Culture	3,762.37	Due to decrease in expenditure of 'Mana Badi- Nadu Nedu: Upgrading Infrastructure in High Schools' and 'Samagra Shiksha'.
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development		
4215 Capital Outlay on Water Supply and Sanitation	2,981.25	Due to decrease in expenditure of 'Remodeling of existing sewerage system and sewerage treatment works' and 'Jal Jeevan Mission (JJM)/ National Rural

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

4217	Capital Outlay on Urban Development	1,448.92	Drinking Water Mission'. Due to decrease in expenditure towards 'Internal Infrastructure Facilities in Housing Colonies' and 'AMRUT 2.0 Project Fund- Urban Rejuvenation Mission-500 Cities (AP419)'.
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	210.55	Due to decrease in expenditure of 'Erection of Ambedkar and Jagjeevan Ram Statues' and 'Educational Infrastructure'.
C. Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4405	Capital Outlay on Fisheries	182.32	Due to decrease in expenditure towards 'Construction of Fish Landing Centers/Jetties' and 'YSR Aqua Labs'.
(j) Capital Account of General Economic Services			
5452	Capital Outlay on Tourism	248.89	Due to decrease in expenditure towards 'New Tourism Projects' and 'Andhra Pradesh Tourism Authority'.
5475	Capital Outlay on other General Economic Services	2,086.02	Due to decrease in expenditure of 'Gadapa Gadapaku Mana Prabhutvam Programme' and 'Pulivendula Area Development Agency'.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

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

Nature of Borrowings	Balance as on 01 April 2024	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities (excluding un-apportioned)	
						Amount	Per cent		
(₹ in crore)									
A.	Public Debt								
6003	Internal Debt of the State Government								
	Market Loans	3,66,564.51	...	78,205.06	21,082.41	4,23,687.16	57,122.65	15.58	75.10
				
	WMA from the RBI	594.49	...	1,72,532.09	1,59,112.79	14,013.79	13,419.30	2,257.28	2.48
				
	Bonds	9,756.01	...	...	...	9,756.01	...	...	1.73
				
	Loans from Financial Institutions	9,629.12	...	700.00	1,664.07	8,665.05	(-)964.07	(-)10.01	1.54
		(-)6.97²				(-)6.97			
	Special Securities issued to National Small Savings Fund of Central Government	6,639.52	...	...	1,172.95	5,466.57	(-)1,172.95	(-)17.67	0.97
				
	Other Loans	(-)25.63	...	...	...	(-)25.63	...	...	...
		(-)88.20²				(-)88.20			
	Total- Internal Debt of the State Government	3,93,158.02		2,51,437.15	1,83,032.22	4,61,562.95	68,404.93	17.40	81.81
		(-)95.17				(-)95.17			
6004	Loans and Advances from the Central Government								
01	Non-Plan Loans	8.19	...	...	2.72	5.47	(-)2.72	(-)33.26	...
		1.76				1.76			
02	Loans for State/Union Territory Plan Schemes	268.23	...	...	(-)828.28	1,096.51	828.28	308.80	0.19
				
03	Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
		3.59				3.59			
04	Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...	...
				

¹ Detailed account is given in Statement No.17.

² Minus balance is due to un-apportionment of Opening balance between Andhra Pradesh and Telangana.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

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

Nature of Borrowings	Balance as on 01 April 2024	Balance Allocated to Andhra Pradesh during the year	Receipts during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase(+)/Decrease(-)		As a per cent of Total Liabilities (excluding un-apportioned)
						Amount	Per cent	
(₹ in crore)								
06	Ways and Means Advances	...	...	...	...	...	...	...
07	Pre-1984-85 Loans	8.73	...	...	8.73	...	...	...
08	Centrally Sponsored Schemes	...	...	...	...	...	...	...
09	Other Loans for States/Union Territory with Legislature	23,653.85 ¹	8,868.21	...	32,522.06	8,868.21	37.49	5.76
	Total- Loans and Advances from the Central Government	23,930.27 14.08	8,868.21	(-)825.56 ²	33,624.04 14.08	9,693.77	40.51	5.96
	Total- Public Debt (A.)	4,17,088.29 (-)81.09	2,60,305.36	1,82,206.66	4,95,186.99 (-)81.09	78,098.70	18.72	87.77
B.	Other Liabilities							
	Small Savings, Provident Funds, etc.	29,791.68	5,807.78	5,227.60	30,371.86	580.18	1.95	5.38
	Deposits bearing Interest	837.93 201.93	5,315.31	5,838.14	315.10 201.93	(-)522.83	(-)62.40	0.06
	Reserve Funds bearing Interest	5,289.99	2,816.50	2,520.60	5,585.89	295.90	5.59	0.99
	Deposits not bearing Interest	28,114.82 4,301.75	91,089.81	88,451.25	30,753.38 4,301.75	2,638.56	9.38	5.45
	Reserve Funds not bearing Interest	1,995.02	1,193.18	1,201.18	1,987.02	(-)8.00	(-)0.40	0.35
	Total- (B.) Other Liabilities	66,029.44 4,503.68	1,06,222.58	1,03,238.77	69,013.25 4,503.68	2,983.81	4.52	12.23
	Total- Public Debt & Other Liabilities(A+B)	4,83,117.73 4,422.59	3,66,527.94	2,85,445.43	5,64,200.24 4,422.59	81,082.51	16.78	

¹ CB as on 31.03.2024 is ₹27,847.84 crore and the OB differs from previous year CB by an amount of ₹4,193.99 crore (Prior Period Adjustment = ₹1,628.82 crore and Proforma Correction = ₹2,565.17 crore to Back-to-Back Loans in lieu of GST Compensation (6004-09-101-04)).

² Total repayments during the year are ₹1,226.32 crore. However, the minus figure is due to reimbursement of an amount of ₹2,051.88 crore by the State Government of Telangana on account of excess repayment (Telangana Share) of Back-to-Back loans made by Andhra Pradesh Government for the period from 02 June 2014 to 14 June 2024.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

1. As per the Statement of Fiscal Policy laid on the table of Andhra Pradesh State Legislature in March 2025, A-Fiscal Indicators-Rolling Targets, the outstanding total liabilities (excluding government guarantees) shall not exceed 35.80 *per cent* of the GSDP, as fixed for the financial year 2024-25. The total liability¹ as a percentage to GSDP (₹16,06,109 crore as per advance estimates announced by the Economic and Statistics Department of the Government of Andhra Pradesh) during 2024-25 is 35.32 *per cent*.

2. **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 2024-25, Seventy-seven loans totaling ₹78,205.06 crore bearing interest varying from 7.04 *per cent* to 7.53 *per cent* redeemable in the years between 2030 and 2049 were raised at par. Repayment of seventeen Market Loans with interest rates varying from 5.44 *per cent* to 9.40 *per cent* of Andhra Pradesh State development loans *were* made during 2024-25 to the extent of ₹21,082.39 crore. Further, one unclaimed Market Loan amounting to ₹ 0.01 crore under Market Loans not bearing interest was written-off by RBI as the loan remained unclaimed for the past 20 years.

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

3. **Amortization Arrangements:** 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, which also conforms to Twelfth Finance Commission recommendations.

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.

¹ Excludes an amount of ₹1,389.20 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

The above scheme has been revised and modified vide G.O.Ms.No.24, dt.23 January 2008 in supersession of the earlier order issued by Finance Department vide G.O.Ms.No.80, dt.16 June 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 2024 and to the end of 31 March 2025 are shown below:

Sinking Fund

Balance allocated to Andhra Pradesh	Opening Balance as on 01 April 2024	Additions during the year	Withdrawals during the year	Closing Balance as on 31 March 2025
				<i>(₹ in crore)</i>
...	11,268.33	849.20 ¹	26.89	12,090.64

An amount of ₹12,034.01 crore was invested from the balance of ₹12,090.64 crore at the credit of Sinking Funds.

4. 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 ₹18,300.25 crore as on 31 March 2025. The details of these loans are given in Statement No.17.

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.

¹Additions during the year were made from the interest realized on the investments and no fresh contributions were made during the year.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Service of Public Debt and Other obligations

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 2024-25 are shown below:

		2024-25	2023-24	Net increase (+)/decrease(-) during the year
		(₹ in Crore)		
(i)	Debt and other obligations outstanding at the end of the year			
(a)	Public Debt.	4,95,105.90	4,21,201.18	(+73,904.72
(b)	Small Savings, Provident Funds, etc.	30,371.30	29,791.68	(+579.62
(c)	On other obligations ¹	43,145.64	40,741.46	(+2,404.18
	Total (i)	5,68,622.84	4,91,734.32	(+76,888.52
(ii)	Interest Payment made by Government			
(a)	On Public Debt	31,663.10	27,984.32	(+3,678.78
(b)	On Small Savings, Provident Funds, etc.	1,581.37	1,447.26	(+134.11
(c)	On Other obligations	130.95	1.90	(+129.05
	Total (ii)	33,375.42	29,433.48	(+3,941.94
(iii)	Deduct			
(a)	Interest received on Loans and Advances given by Government	5.33	12.56	(-)7.23
(b)	Interest realized on Investment of cash balances	(-)0.07 ²	(-)0.83	(+0.76
	Total (iii)	5.26	11.73	(-)6.47
(iv)	Net Interest charges (ii) – (iii)	33,370.16	29,421.75	(+3,948.41
(v)	Percentage of Gross Interest (item(ii)) to total revenue receipts	19.90	16.94	(+2.91
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	19.90	16.93	(+2.91

There were in addition certain other receipts and adjustments totaling ₹5.38 crore such as miscellaneous interest receipts (₹5.33 crore) and interest on over drawls from Provident Fund (₹0.05 crore). If these are also deducted, the net burden of interest on the revenue would be ₹33,364.78 crore which works out to 19.90 *per cent* of the Revenue Receipts (₹1,67,675.81 crore).

The Government also received ₹494.59 crore during the year as dividend on investments in various undertakings and ₹0.68 crore dividend from investments in Co-operative Societies

¹ Includes Reserve funds and Deposits

² Minus interest is due to Rediscounting of Treasury Bills in advance.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 : Summary of Loans and Advances: Loanee group wise (Figures in **bold** represent balances un-apportioned and retained in Andhra Pradesh)

(₹ in crore)

Loanee Groups ¹	Balance as on 01 April 2024 [#]	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 2025	Net Increase(+)/ Decrease(-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Universities/Academic Institutions	... 19.28		...	...	...	... 19.28	...	...
Panchayati Raj Institutions	... 46.33		...	...	...	... 46.33	...	...
Municipalities/Municipal Councils/ Municipal Corporations	1,332.70 144.87		123.79	...	...	1,456.49 144.87	123.79	126.61
Urban Development Authorities	1,606.85 3,664.04		1,995.84	...	...	3,602.69 3,664.04	1,995.84	152.65
Housing Boards	... 34.12		...	...	...	... 34.12	...	...
State Housing Corporations	(-)355.16 11,636.04		567.96	...	...	212.80 11,636.04	567.96	...
Statutory Corporations/ Government Companies	3,612.95 7,628.83		2,293.03	...	...	5,905.98 7,628.83	2,293.03	343.23
Co-operative Societies/Co-operative Corporations/Banks	666.37 1,273.40		24.70	76.88	...	614.19 1,273.40	(-)52.18	56.00
Loans to Government Servants	(-)36.75 ² 400.07		26.88	13.64	...	(-)23.51 400.07	13.24	...
Others	1,005.89 3,252.71		...	5.68	...	1,000.21 3,252.71	(-)5.68	95.02
Total - F - Loans and Advances	7,832.85 28,099.69		5,032.20	96.20	...	12,768.85 28,099.69	4,936.00	734.98 ³

¹ For Details please refer to Statement No.18.

[#] Individual balances of loanee entity groups as on 01.04.2024 varies from previous year due to internal regrouping of loanee entities under loanee groups. However, the total remains same.

^{*} Interest is computed considering column [(2+3)-(5+6)] * 9.5 per cent. Further, interest in arrears on loans to Govt.servents has not been taken into account since Principal and interest are recovered through pay bills. As Rate of interest is not intimated by the loanee entities, interest is calculated at 9.5 per cent for the purpose of depiction of arrears of interest in the above table.

² Minus balance is due to un-apportionment of opeing balance between Andhra Pradesh and Telangana.

³ Does not tally with sub-totals as minus balances were not considered for interest calculation above.

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 2024	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 2025	Net increase(+)/ Decrease (-)	Interest payment in arrears ^(*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
General Services (Major Head 6075)	1,448.41 0.65		...	...	...	1,448.41 0.65	... ...	137.59 ...
Social Services (Major Heads from 6202 to 6250)	2,018.50 22,334.89		2,687.59	...	...	4,706.09 22,334.89	2,687.59 ...	191.75
Economic Services (Major Heads from 6401 to 7475)	4,402.68 5,354.58		2,317.72	82.55	...	6,637.85 5,354.58	2,235.17 ...	410.41
Loans to Government Servants (Major Head 7610)	(-)36.75 ¹ 400.07		26.88	13.64	...	(-)23.51 400.07	13.24...	......
Loans for Miscellaneous Purposes (Major Head 7615)	... 9.49		...	...	...	... 9.49	......	......
Total	7,832.84 [#] 28,099.68		5,032.19	96.19	...	12,768.84 28,099.68	4,936.00 ...	734.98 ...

Note : As Rate of interest is not intimated by the loanee entities, interest is calculated at 9.5 per cent for the purpose of depiction of arrears of interest in the above table.

¹ Minus balance is due to un-apportionment of Opeing balance between Andhra Pradesh and Telangana.

[#] Difference of ₹0.01 lakhs with section-I is due to internal rounding.

* Interest is computed considering column [(2+3)-(5+6)] * 9.5 per cent. Further, interest in arrears on loans to Govt.servents 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						
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2025
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corporation	13.25	28.36	41.61	2002	13.25
2.	A P BCs Co-op Finance Corporation	14.78	31.62	46.40	2002	14.78
3.	A P Capital Region Development Authority (AP CRDA)	...	...	0.00	...	880.52
4.	A P Centre for Finance Systems and Services	36.00	24.94	60.94	2016	36.00
5.	A P Civil Supplies Corporation	19.42	41.55	60.97	2002	19.42
6.	A P Co-op Bank	8.39	17.99	26.38	2002	8.39
7.	A P Co-op Central Agricultural Development Bank	232.35	510.41	742.76	2002	232.35
8.	A P Co-op Marketing Societies	2.22	4.74	6.96	2002	2.22
9.	A P Co-operative Oil Seeds Groundnuts Fedn.	9.21	19.70	28.91	2002	9.21
10.	A P Dairy Development Co-operative Fedn.	203.58	225.49	429.07	2002	203.58
11.	A P Drinking Water Supply Corporation	...	...	...	...	98.88
12.	A P Fisheries Development Corporation	0.03	0.06	0.09	2002	0.03
13.	A P Forest Development Corporation	7.28	13.04	20.32	2002	7.28
14.	A P Gas Infrastructure Corporation	...	...	...	...	25.00
15.	A P GENCO	629.91	1,520.49	2,150.40	2002	629.91
16.	A P Girijan Cooperative Corporation	16.19	18.54	34.73	2002	16.19
17.	A P Health Medical Housing and Infrastructure Development Corporation	594.64	642.04	1,236.68	2002	594.64
18.	A P Heavy Machinery and Engineering Ltd	1.00	1.14	2.14	2002	1.00
19.	A P Housing Board	33.69	38.40	72.09	2002	33.69
20.	A P Industrial infrastructure Corporation	473.48	302.04	775.52	2002	473.48
21.	A P Karshak Parishad	0.42	0.48	0.90	2002	0.42
22.	A P Mahila Abhivruddhi Society	4.18	4.54	8.72	2009	4.18
23.	A P Markfed.	28.87	32.97	61.84	2002	28.87

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 2025			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2025
		Principal	Interest ^(*)	Total		
24.	A P Rajiv Swagruha Corporation	351.00	333.45	684.45	2013	351.00
25.	A P Revenue Association, Hyderabad	0.20	0.23	0.43	2002	0.20
26.	A P Road Development Corporation	...	...	...	...	245.26
27.	A P Scooters Limited	5.99	6.83	12.82	2002	5.99
28.	A P SCs Co-op Finance Corporation	228.21	249.55	477.76	2002	228.21
29.	A P Sheep and Goat Development Co-op Fedn	35.28	12.83	48.11	2018	29.60
30.	A P State Beverages Corporation Ltd.	1,412.62	268.40	1,681.02	2022	1,412.62
31.	A P State Construction Corporation	10.44	11.90	22.34	2002	10.44
32.	A P State Electricity Board	20.24	23.07	43.31	2002	20.24
33.	A P State Fibernet Limited	177.44	37.72	215.16	2022	402.68
34.	A P State Film Development Corporation	44.36	50.57	94.93	2002	44.36
35.	A P State Finance Corporation	12.93	14.73	27.66	2002	12.93
36.	A P State Housing Corporation & Weaker section housing under NTR Programme	12,608.77	14,488.91	27,097.68	2002	13,176.73
37.	A P State Industrial Development Construction Corporation	33.75	38.47	72.22	2002	33.75
38.	A P State Irrigation Development Corporation	140.88	144.93	285.81	2002	140.88
39.	A P State Meat & Poultry Development Corporation	1.55	1.76	3.31	2002	1.55
40.	A P State Minorities Finance Corporation	10.05	10.61	20.66	2011	10.05
41.	A P State Police Housing Corporation	173.93	195.52	369.45	2002	173.93
42.	A P State Road Transport Corporation	2,200.80	2,106.68	4,307.48	2004	2,200.80
43.	A P State SCs and STs Co-op Housing Societies Federation	25.19	28.71	53.90	2002	25.19
44.	A P State Seeds Development Corporation	194.92	222.20	417.12	2002	194.92
45.	A P State Small Scale Industries Development Corporation	1.53	1.74	3.27	2002	1.53
46.	A P STs Co-op Finance Corporation	0.12	0.13	0.25	2002	0.12
47.	A P Textiles Development Corporation	0.43	0.48	0.91	2002	0.43

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 2025			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2025
		Principal	Interest ^(*)	Total		
48.	A P TRANSCO	2,824.63	1,815.36	4,639.99	2002	2,824.63
49.	A P Tribal Development Corporation	0.01	0.01	0.02	2002	0.01
50.	A P Urban Development and Housing Corporation	12.63	14.39	27.02	2002	12.63
51.	A P Urban Finance & Infrastructure devpt. Corporation	236.17	268.61	504.78	2002	236.17
52.	A P Vikalangula Co-op Corporation	3.09	3.52	6.61	2002	3.09
53.	A P Water Resources Development Corporation	...	...	...	...	1,379.30
54.	Allwyn Auto Ltd	33.45	38.13	71.58	2002	33.45
55.	Allwyn Watches Ltd	39.39	44.89	84.28	2002	39.39
56.	Ananthapur Sheep Breeders Co-op Union	0.05	0.05	0.10	2002	0.05
57.	APCO	155.03	105.36	260.39	2002	103.82
58.	APTIDCO	20.00	13.30	33.30	...	1,135.32
59.	AP Urban Infrastructure Asset Management Limited (APUIAML)	5.00	3.32	8.32	...	5.00
60.	Assistance for integrated cooperative development Project (NCDC)	71.33	37.46	108.79	2020	70.36
61.	Azamjahi Mills	1.24	1.41	2.65	2002	1.24
62.	Bhagyanagar Urban Devpt Authority	0.71	0.80	1.51	2009	0.71
63.	Bhogapuram International Airport (APADC)	645.98	188.12	834.10	2017	826.33
64.	C R Rao Advanced Institute of Mathematics	3.50	3.91	7.41	2009	3.50
65.	Chirala of Co-operative Spinning Mills	12.55	14.30	26.85	2003	12.55
66.	Chittoor Dairy Cooperative Milk Producers Union	17.24	19.65	36.89	2002	17.24
67.	Co-op Sugar factories	651.33	412.97	1,064.30	2002	651.33
68.	Co-operative spinning mills	33.34	38.05	71.39	2002	33.34
69.	Fishermen Co-operatives	14.04	16.05	30.09	2002	14.04
70.	Girijan Cooperatives	1.02	1.15	2.17	2002	1.02
71.	Guntakal Co-op spinning Mills	1.18	1.34	2.52	2002	1.18

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 2025			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2025
		Principal	Interest ^(*)	Total		
72.	Hyderabad Allwyn Ltd	51.23	58.40	109.63	2002	51.23
73.	Hyderabad Chemicals and Fertilizers Ltd	5.80	6.60	12.40	2002	5.80
74.	Hyderabad Metro Devpt. Authority	3,848.93	4,147.25	7,996.18	2009	3,848.93
75.	Hyderabad Metro Rail Ltd	1,283.00	1,341.03	2,624.03	2011	1,283.00
76.	Hyderabad Metropolitan Water Supply & Sewerage Board	1,843.01	1,999.76	3,842.77	2002	1,843.01
77.	Hyderabad Public School	12.56	14.31	26.87	2002	12.56
78.	ICDP	85.54	88.81	174.35	2003	85.54
79.	ILTD Tobacco Growers	1.87	2.13	4.00	2002	1.87
80.	JN Institute of Advanced Studies	1.75	1.99	3.74	2009	1.75
81.	Kadapa Sheep Breeders Co-operative Union	1.00	1.17	2.17	2002	1.00
82.	Krishi Engg./Krishi Foundry Ltd	0.07	0.45	0.52	2002	0.07
83.	LIDCAP	6.88	7.84	14.72	2002	6.88
84.	Machilipatnam Area Development Authority (MADA)	50.00	33.25	83.25	2002	50.00
85.	Municipal Corporation of Hyderabad	4.36	4.97	9.33	2002	4.36
86.	Municipal Corporations	158.79	94.16	252.95	2002	158.79
87.	Municipalities	35.33	37.05	72.38	2002	35.33
88.	Municipalities Hyderabad and surroundings	60.16	68.58	128.74	2002	60.16
89.	Municipalities and Corporations	38.56	43.95	82.51	2002	38.56
90.	Nagarjuna University	0.13	0.14	0.27	2002	0.13
91.	Nellore Municipal Corporation	817.59	292.82	1,110.41	2018	941.38
92.	National Scholarships Scheme	6.59	7.50	14.09	2002	6.59
93.	Nizam Sugar Factory Ltd	10.78	12.29	23.07	2002	10.78
94.	OILFED	1.00	1.14	2.14	2002	1.00
95.	Other Cooperatives	109.45	99.55	209.00	2002	109.45
96.	Others	1,829.92	330.85	2,160.77	2002	1,829.92
97.	PACs for establishment of MPFCs with AIF Scheme	20.00	3.80	23.80	2022	20.00

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3: Summary of repayments in arrears from Loanee Entities						(₹ in crore)
Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total loan outstanding against the entity on 31 March 2025
		Principal	Interest ^(*)	Total		
98.	Panchayati Raj Institutions	46.43	52.92	99.35	2002	46.43
99.	Public Sector Undertakings	31.07	35.42	66.49	2002	31.07
100.	Rajahmundry Co-operative Spinning Mills	36.67	41.80	78.47	2002	36.67
101.	Republic Forge Company Ltd (RFC)	13.77	15.69	29.46	2002	13.77
102.	Rythu Sadhikara Samstha	...	...	...	...	139.00
103.	Sir Silk Mills	2.55	2.90	5.45	2009	2.55
104.	Sports Authority of AP	209.23	235.56	444.79	2002	209.23
105.	State Teachers Union, Hyderabad	0.10	0.11	0.21	2002	0.10
106.	Textile Processing Co-op Society Ltd Hyderabad	1.81	2.06	3.87	2002	1.81
107.	Tobacco Growers Co-op Union Limited	4.50	5.13	9.63	2002	4.50
108.	Town Planning Trust	0.02	0.02	0.04	2002	0.02
109.	TRICOR	20.04	23.27	43.31	2002	20.04
110.	Vijayawada Airport	4.00	4.56	8.56	2002	4.00
111.	Visakhapatnam Town Planning Trust	0.86	0.98	1.84	2002	0.86
112.	Visakhapatnam Urban Development Authority	0.17	0.18	0.35	2002	0.17
113.	Visakhapatnam Water Supply Scheme	10.70	12.19	22.89	2002	10.70
114.	Voltas Ltd.	2.00	2.28	4.28	2002	2.00
115.	Voluntary Retirement Scheme	98.56	112.68	211.24	2002	98.56
116.	Loans and Advances to Government Servants	...	...	...	Earlier to 2001	376.56
						40,868.53

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

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investments in the Share Capital and Debentures of different concerns for the years
2023-24 and 2024-25**

Name of the Concern	2024-25			2023-24		
	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
<i>(₹ in Crore)</i>						
1. Statutory Corporations	3	0.50 205.07	...	3	0.50 205.07	...
2. Rural Banks	1	26.96	...	1	26.96	...
3. Government Companies	62	3274.12 6,557.69	494.59	62	1,622.16 6,557.69	1,301.44
4. Other Joint Stock Companies & Partnerships	29	121.94 55.64	...	29	121.94 55.64	...
5. Co-op Institutions and Local Bodies	64	1,223.27 1,555.85	0.68	64	1,223.27 1,555.85	...
TOTAL^{(S)(3)}	159	4,619.83 8,401.21	495.27 ^(*)	159	2,967.87 8,401.21	1,301.44
(\$) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from CONSOLIDATED FUND						
		4,615.90 8,401.21			2,963.94 8,401.21	
EARMARKED FUND						
		3.93			3.93	
TOTAL		4,619.83 8,401.21			2,967.87 8,401.21	

- Note:** 1. The investments shown in the statement depict the cash transactions appearing in the Government Accounts and may vary with those reflected in the Report of Accountant General (Audit) due to non-availability of Annual Reports of Institutions and various factors like conversion of loan to equity or vice-versa, capitalisation of grants given in kind subsequently, etc.
2. Figures in **Bold** represent Investments made in undivided State of Andhra Pradesh upto 01 June 2014 and remained un-apportioned.
3. The disinvestment of ₹349.00 crore in Gangavaram Port Limited during the year could not be accounted for, as the initial investment particulars are not available with this office.

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

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 2024-25		Additions during the year	Deletions (other than invoked during the year)		Invoked during the year		Outstanding at the end of 2024-25		Guarantee commission or fee		Other material details
		Principal	Interest		Principal	Interest	Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<i>(₹ in Crore)</i>													
Power	79,910.15	50,182.82	...	2,432.62	6,198.08	110.10	...	...	46,417.36	...	48.65	...	...
Co-operatives	1,196.29	537.05	10.31	55.26	50.80	9.59	...	...	541.51	25.12	1.11	...	...
Transport	22,959.65	10,137.59	...	1,993.34	898.14	633.62	...	...	11,232.79	...	39.87	...	...
Irrigation	21,869.00	8,656.58	...	...	681.52	833.21	...	...	7,975.05	...	...	...	...
Water Supply, Sanitation, Housing & Urban Development	42,141.38	13,765.33	...	604.94	1,438.05	1,182.24	...	...	12,932.21	...	12.10	...	...
Communication	1,422.26	1,015.45	...	234.36	122.50	60.04	...	...	1,127.31	...	4.69	...	...
Industries	24,948.82	12,970.53	90.58	400.00	1,174.03	1,158.19	...	...	12,196.50	82.74	8.00	200.00	...
Agriculture	51,228.00	42,629.28	15.59	12,294.55	11,246.26	518.61	...	...	43,677.57	14.69	245.89	...	...
Other Institutions	25,000.00	20,406.33	...	...	2,855.50	1,880.22	...	...	17,550.83	...	...	...	...
TOTAL	2,70,675.55	1,60,300.96^(#)	116.48	18,015.07	24,664.88	6,385.82	...	...	1,53,651.13	122.55	360.31	200.00^(μ)	...

Note: 1) The Statement is compiled based on the information furnished by the Government of Andhra Pradesh.

2) The State Government disclosed in the budget that 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 November 2021 respectively). The guarantees have not come to force to the end of Financial Year 2024-25 as the State Government is providing budgetary support by escrowing of revenues of Additional Retail Excise Tax (ARET) and Road Cess respectively to these Corporations for repayment of loans.

(*) Details of no. of guarantees have not been provided by the State Government/Department (No. of guarantees for the additions during the year only furnished).

(#) The difference of outstanding Guarantees at the end of 2023-24 and outstanding Guarantees at the beginning of the 2024-25 is due to change in reporting from calendar year wise to FY wise. In the budget documents calendar year wise details are depicted.

(μ) Government received ₹ 200.00 crore towards Guarantee commission from Andhra Pradesh Mineral Development Corporation Ltd. (APMDC) on 31 March 2025

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

(i) Grants-in-aid given in cash

Grantee Institutions	Grants Released				Grants for Creation of Capital Assets			
	2024-25			2023-24	2024-25			2023-24
	State Fund Expenditure	Central Assistance including CSS & CS	Total		State Fund Expenditure	Central Assistance including CSS & CS	Total	
1	2	3	4	5	6	7	8	9
								(₹ in Crore)
1. Panchayati Raj Institutions	15,079.68	2,670.07	17,749.75	18,247.80	30.00	...	30.00	32.50
(i) Zilla Parishads	9,353.38	264.06	9,617.44	8,981.65	30.00	...	30.00	32.50
(ii) Panchayat Samities	818.11	300.64	1,118.75	1,236.74	...	...	...	...
(iii) Gram Panchayats	4,701.54	1,541.92	6,243.46	7,069.84	...	...	...	...
(iv) Others	206.65	563.45	770.10	959.57	...	...	...	...
2. Urban Local Bodies	1,189.03	1,040.63	2,229.66	4,794.61	15.67	...	15.67	77.68
(i) Municipal Corporations	321.50	434.81	756.31	2,108.76	...	...	...	29.68
(ii) Municipalities/ Municipal Councils	755.84	295.35	1,051.19	1,272.25	15.67	...	15.67	48.00
(iii) Others	111.69	310.47	422.16	1,413.60	...	...	...	...
3. Public Sector Undertakings	21,457.79	423.74	21,881.53	37,919.52	...	...	...	521.18
(i) Government Companies	20,747.30	423.74	21,171.04 ^(S)	35,481.91	...	...	...	521.18
(ii) Statutory Corporations	710.49	...	710.49	2,437.61	...	...	...	...
4. Autonomous Bodies	3,783.96	50.46	3,834.42	4,402.58	...	...	...	...
(i) Universities	2,017.39	...	2,017.39	1,685.14	...	...	...	...
(ii) Development Authorities	367.54	...	367.54	872.72	...	...	...	...
(iii) Co-operative Institutions	406.61	40.46	447.07 ^(&)	637.58	...	...	...	...
(iv) Others	992.42	10.00	1,002.42	1,207.14	...	...	...	...
5. Non-Government Organisations	766.37	...	766.37	949.83	...	...	...	...
6. Individuals	18,264.03	...	18,264.03	10,201.82	...	...	...	...
(i) DBT Grants-in-Aid	18,213.56	...	18,213.56	10,124.74	...	...	...	...

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

(i) Grants-in-aid given in cash

Grantee Institutions	Grants Released				Grants for Creation of Capital Assets			
	2024-25			2023-24	2024-25			2023-24
	State Fund Expenditure	Central Assistance including CSS & CS	Total		State Fund Expenditure	Central Assistance including CSS & CS	Total	
1	2	3	4	5	6	7	8	9
								(₹ in Crore)
(ii) Obsequies Charges/ Ex-gratia Payments	50.47	...	50.47 ^(#)	77.08	...	...	...	...
7. Others	9,702.62	6,199.47	15,902.09	14,732.15	...	...	...	1.47
TOTAL	70,243.48	10,384.37	80,627.85^(*)	91,248.31	45.67	...	45.67	632.83

Note 1: The expenditure classified under the dedicated object head “310 Grants-in-aid, 060 GIA Salaries, 900 DBT Grants-in-Aid” across all Major Heads and totals of Minor Heads 190, 191, 192, 193, 195, 196, 197 and 198 (except Major Head 2701) are taken into consideration for compilation of Grants-in-Aid.

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

(\$), (&) Includes DBT Grants-in-Aid amounting to ₹13,675.50 crore and ₹330.11 crore respectively disbursed through Corporations and Co-operative Institutions.

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

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

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

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

Name/Category of the Grantee	Total Value	
	2024-25	2023-24
	(₹ in Crore)	
1. Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
(iv) Others		
2. Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/ Municipal Councils		
(iii) Others		
3. Public Sector Undertakings		
(i) Government Companies		
(ii) Statutory Corporations		
4. Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Co-operative Institutions		
(iv) Others		
5. Non-Government Organisations		
6. Individuals		
(i) DBT Grants-in-Aid		
(ii) Obsequies Charges/ Ex-gratia Payments		
7. Others		
TOTAL		

(*) No Grants-in-aid kind have been extended by the State Government during the year 2024-25.

11 . STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			Actuals		
	2024-25			2023-24		
	<i>Charged⁽¹⁾</i>	Voted	Total	<i>Charged</i>	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	33,187.22	1,94,773.73	2,27,960.96	29,676.76	1,82,772.80	2,12,449.56
Expenditure Heads (Capital Account)	11.72	16,129.55	16,141.28	81.69	23,248.79	23,330.48
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,82,206.66	5,089.98	1,87,296.64	1,34,478.51	730.53	1,35,209.03
Total	2,15,405.60^(*)	2,15,993.26^(*)	4,31,398.88	1,64,236.96	2,06,752.12	3,70,989.07
(a) The Figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	1,83,032.22	...	1,83,032.22	1,33,097.39	...	1,33,097.39
Loans and Advances from the Central Government	(-)825.56	...	(-)825.56	1,381.11	...	1,381.11
F. Loans and Advances						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	2,687.59	2,687.59	...	243.57	243.57
Loans for Economic Services	...	2,317.72	2,317.72	...	477.90	477.90
Loans to Government Servants	...	26.88	26.88	...	9.06	9.06
Loans for Miscellaneous Purposes	...	...	...	...	...	...
G. Inter-State Settlement						
Inter State Settlement	...	57.78	57.78	...	...	...
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2023-24 and 2024-25 was as under:-

Percentage of Total Expenditure		
Year	Charged	Voted
2024-25	49.93	50.07
2023-24	44.27	55.73

(1) Charged Expenditure includes Repayment of Ways and Means Advances, availed by the Government to the tune of ₹1,59,112.79 crore

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

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

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

Particulars	On 01 April 2024	Amount Allocated to Andhra Pradesh	During the year 2024-2025	On 31 March 2025
				(₹ in crore)
APPLICATION OF FUNDS				
Capital and other Expenditure				
Capital Expenditure-				
Public Works	677.16 1,021.67	...	43.10	720.26 1,021.67
Other General Services	13,504.35 1,851.34	...	187.86	13,692.21 1,851.34
Education, Sports, Art and Culture	13,407.09 1,311.07	...	1,048.82	14,455.91 1,311.07
Health and Family Welfare	5,015.61 1,278.53	...	1,114.97	6,130.58 1,278.53
Water Supply, Sanitation, Housing and Urban Development	13,449.74 3,490.40	...	1,114.16	14,563.90 3,490.40
Information and Broadcasting	3.75 6.50	...	0.01	3.76 6.50
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	3,392.47 3,555.62	...	100.62	3,493.09 3,555.62
Social Welfare and Nutrition	546.75 311.85	...	16.76	563.51 311.85
Other Social Services	2,675.86 483.23	...	29.40	2,705.26 483.23
Agriculture and Allied Activities	2,247.40 ^(*) 773.00	...	(-)50.95 ^(&)	2,196.45 773.00
Rural Development	7,217.11 ^(#) 1,852.77	...	769.56 ^(#)	7,986.67 1,852.77

(*) OB differs from CB of previous year due to exclusion of Deduct amount met from Development Funds, Reserve Funds etc. (MnH-902,903..etc) from Capital Expenditure and shown as a separate line item under Deduct entries.

(&) Minus amount due to Deduct Recoveries

(#) Excludes an amount of ₹(-) 1.87 crore booked under MH 4515-00-902-Deduct Amount met from Andhra Pradesh Rural Development Fund

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

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

Particulars	On 01 April 2024	Amount Allocated to Andhra Pradesh	During the year 2024-2025	On 31 March 2025
				(₹ in crore)
Irrigation and Flood Control	68,481.37 1,05,003.20	...	8,980.97	77,462.34 1,05,003.20
Energy	109.82 5,328.53	...	8.28	118.10 5,328.53
Industry and Minerals	1,746.71 2,071.28^(*)	...	96.96	1,843.67 2,071.28
Transport	13,130.95 ^(#) 19,862.17^(*)	...	3,168.80 ^(#)	16,299.75 19,862.17
General Economic Services	4,820.46 4,700.15^(*)	...	(-)100.94 ^(&)	4,719.52 4,700.15
Total - Capital expenditure	1,50,426.60 ^(*) 1,52,901.31^(*)	...	16,528.38	1,66,954.98 1,52,901.31
Loans and Advances				
Miscellaneous General Services	1,448.41 0.65	...	...	1,448.41 0.65
Education, Sports, Art and Culture	... 228.51	...	...	... 228.51
Health and Family Welfare	37.88 562.16	...	...	37.88 562.16
Water Supply, Sanitation, Housing and Urban Development	1,982.22 20,372.50	...	2,687.59	4,669.81 20,372.50
Information and Broadcasting	... 44.36	...	...	... 44.36
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and Minorities	(-)1.60 1,056.90	...	...	(-)1.60 1,056.90

(*) OB differs from CB of previous year due to exclusion of Deduct amount met from Development Funds, Reserve Funds etc. (MnH-902,903..etc) from Capital Expenditure and shown as a separate line item under Deduct entries.

(&) Minus amount due to Deduct Recoveries

(#) Excludes an amount of ₹(-) 385.22 crore booked under MH 5054-902-Deduct - Amount met from Central Road & Infrastructure Fund/Deposit Account

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

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

Particulars	On 01 April 2024	Amount Allocated to Andhra Pradesh	During the year 2024-2025	On 31 March 2025
				(₹ in crore)
Social Welfare and Nutrition	...	...	...	...
	70.47			70.47
Agriculture and Allied Activities	173.55	...	132.35	305.90
	821.00			821.00
Rural Development	...	...	98.88	98.88
Irrigation and Flood Control	15.00	...	1,379.30	1,394.30
	163.35			163.35
Energy	1,421.19	...	...	1,421.19
	2,030.34			2,030.34
Industry and Minerals	842.98	...	199.03	1,042.01
	862.54			862.54
Transport	1,903.18	...	425.61	2,328.79
	1,454.91			1,454.91
General Economic Services	46.78	...	...	46.78
	22.44			22.44
Loans to Government Servants etc.	(-)36.75	...	13.25	(-)23.50
	400.07			400.07
Miscellaneous Loans	...	...	...	...
	9.49			9.49
Total- Loans and Advances	7,832.84	...	4,936.01	12,768.85
	28,099.69			28,099.69
Transfer to Contingency Fund	...	...	...	...
Total - Capital and Other Expenditure	1,58,259.44 ^(*)	...	21,464.39	1,79,723.83
	1,81,001.00^(*)			1,81,001.00

(*) OB differs from CB of previous year due to exclusion of Deduct amount met from Development Funds, Reserve Funds etc. (MnH-902,903..etc) from Capital Expenditure and shown as a separate line item under Deduct entries.

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

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

Particulars	On 01 April 2024	Amount Allocated to Andhra Pradesh	During the year 2024-2025	On 31 March 2025
				(₹ in crore)
Deduct -				
i) Contribution from Contingency Fund	...	...	...	...
ii) Contribution from Miscellaneous Capital Receipts	(-)1.18 8,455.98	...	349.00	347.82 8,455.98
iii) Contribution from Development Funds, Reserve Funds etc.	2,959.57 1,551.62	...	387.09	3,346.66 1,551.62
Net - Capital and other Expenditure	1,55,301.05 1,70,993.40	...	20,728.30	1,76,029.35 1,70,993.40
PRINCIPAL SOURCES OF FUNDS				
Public Debt:				
Internal Debt of the State Government	3,93,158.02 (-)95.17	...	68,404.92	4,61,562.94 (-)95.17
Loans and Advances from the Central Government	23,930.27 ^(*) 14.08	...	9,693.77	33,624.04 14.08
Total: Debt	4,17,088.29 (-)81.09	...	78,098.69	4,95,186.98 (-)81.09
Other Sources				
Contingency Fund	50.00	...	(-)0.22	49.78
Small Savings, Provident Funds etc.	29,791.68	...	580.19	30,371.87
Reserve Funds	19,599.08	...	1,190.85	20,789.93
Net Balance under Deposits	28,952.75 4,503.67	...	2,115.72	31,068.47 4,503.67

(*) CB as on 31.03.2024 is ₹28,124.27 crore and the OB differs from previous year CB by an amount of ₹4,193.99 crore (Prior Period Adjustment = ₹1,628.82 crore and Proforma Correction = ₹2,565.17 crore to Back to Back Loans in lieu of GST Compensation (6004-09-101-04)).

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

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

Particulars	On 01 April 2024	Amount Allocated to Andhra Pradesh	During the year 2024-2025	On 31 March 2025
				(₹ in crore)
Civil Advances	(-)1.16 (-)29.63	...	...	(-)1.16 (-)29.63
Suspense and Miscellaneous [other than Amount closed to Govt. Account & Cash Balance Investment Account]	858.38 (-)238.00	...	68.34	926.72 (-)238.00
Remittances	(-)319.34 (-)310.23	...	(-)43.33	(-)362.67 (-)310.23
Total - Other Sources	78,931.39 3,925.81		3,911.55	82,842.94 3,925.81
Total - Debt and Other Sources	4,96,019.68 3,844.72	...	82,010.24	5,78,029.92 3,844.72
Deduct -				
i) Cash Balance	(-)32.85	...	36.13	3.28
ii) Investments				
a) Cash Balance Investments	...	...	...	...
b) Investments from Earmarked Funds	12,314.07	...	902.94	13,217.01
Total -	4,83,738.46 3,844.72	...	81,071.17	5,64,809.63 3,844.72
Deduct: Revenue Deficit/Add: Revenue Surplus			(-)60,285.15	
Add: Amount closed to Government Account			...	
Deduct: Inter State Settlement			(-)57.74	
Net-Provision of funds^(&)			20,728.28	

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

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

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

Particulars	On 01 April 2024	Amount Allocated to Andhra Pradesh	During the year 2024-2025	On 31 March 2025
				(₹ in crore)
Progressive Net Capital and Other Expenditure				3,47,022.75
Progressive Principal Sources of funds				5,68,654.35
Difference				(-)2,21,631.60^{(#)(@)}
The difference of (-)2,21,631.60 crore is explained below:				
Cumulative Revenue Deficit to the end of 31 March 2025				(-)2,81,406.59
Cumulative Inter State Settlement to end of 31 March 2025				(-)289.58
Amount Closed to Government Accounts				(-)49.69
Net Difference of Application of funds and Souces of Funds(Un apportioned to the end of 31 March 2025)				1,67,148.66
Net Opening Balance apportioned to Andhra Pradesh to the end of 31 March 2025				(-)1,11,225.54
Proforma correction to Cash Balance in the year 2022-23				(-)2.90
Proforma correction on account of Prior Period Adjustmenst to Balances under MH 6004 to be adjusted in 2023-24 but adjusted in the year 2024-25				1,628.82
Proforma correction to Balances under MH 6004 adjusted in the year 2024-25				2,565.17
Total				(-)2,21,631.65

(#) A variation of ₹0.05 crore observed between Difference and Breakdown amounts due to rounding.

(@)This amount differs with Statement No.1 on account of Contribution from "Miscellaneous Capital Receipts" ₹(-)8,803.80 crore.

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 2025 (Figures in bold represent balances unapportioned and retained in Andhra Pradesh)			
Debit Balance	Sector of the General Account	Name of Account	Credit balance
			<i>(₹ in crore)</i>
		Consolidated Fund	
5,27,785.83	A to H and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	4,95,186.99 (-81.09)
12,768.85 28,099.69	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	49.78
		Public Account	
	I	Small Savings, Provident Funds, etc.	30,371.87
	J	Reserve Funds	
		(a) Reserve Funds Bearing Interest	5,585.89
		(b) Reserve Funds not bearing interest	
		Gross Balance	15,204.04
13,217.01		Investment	

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 2025 (Figures in bold represent balances unapportioned and retained in Andhra Pradesh)			
Debit Balance	Sector of the General Account	Name of Account	Credit balance
			<i>(₹ in crore)</i>
	K	Deposits and Advances	
		(a) Deposits bearing interest	315.10
			201.93
		(b) Deposits not bearing interest	30,753.37
			4,301.75
1.16		(c) Advances	
29.63			
	L	Suspense and Miscellaneous	
		Investments	
		Other Items (Net)	926.72
...			
238.00			
362.67	M	Remittances	
310.23			
3.28	N	Cash Balance	
5,82,816.36		Total	5,82,816.35

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 2025 has been arrived at as under:-

Dr.		Details	Cr.
			<i>(₹ in crore)</i>
4,55,844.65*	A	Amount at the debit of Government Account on 1 April 2024	...
	B	Net effect of Prior Period Adjustments	1,628.82
...	C	Receipt Heads (Revenue Account)	1,67,675.81
...	D	Receipt Heads (Capital Account)	349.00
2,27,960.96	E	Expenditure Heads (Revenue Account)	...
16,141.28	F	Expenditure Heads (Capital Account)	...
57.78	G	Inter State Settlement	0.04
...	H	Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	I	Adjustment due to Proforma Correction	2,565.17
...	J	Amount at the debit of Government account as on 31 March 2025	5,27,785.83
7,00,004.67		TOTAL	7,00,004.67

* Differs by ₹0.01 crore with last year CB due to internal rounding.

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

Annexure to Statement -13

Prior Period Adjustment in compliance with IGAS-4

(₹ in crore)

Sr.No	Type of Correction	Head of Accounts (Major-Minor Head wise details of both the affected heads of accounts involved are to be shown).	Carry forward Opening Balance as on 01.04.2024	Year of Prior Period Adjustment	Amount of Correction	Reason of Correction	Opening Balance as on 01.04.2024 after correction	Remarks if any
1.	Proforma Correction (para 5.15.2(ii))	6004-02-101	5,583.19 (credit)	2023-24	1,628.82	Repayments of back-to-back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India during 2023-24	3,954.37	Since, B2B loan was not repayable by the State Government to the Central Government. Its impact has been reflected in the calculation of Govt. Accounts as on 31 st March 2025 in Statement 13.

NOTES TO FINANCE ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Andhra Pradesh. The accounts of receipts and disbursement of the Government of Andhra Pradesh have been compiled based on the compiled accounts rendered by 26 Treasuries, 19 Public Works Divisions and 03 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts were excluded at the end of the year. In Andhra Pradesh, the primary compilation is done by the account rendering units and secondary compilation is done by the Office of the Accountant General (A&E).

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2024 to 31 March 2025.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

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

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

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

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

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

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

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

Capital and Revenue expenditure are shown separately in the Accounts.

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

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

Loan and Advances: In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 is as per the records of this office.

Prior Period Adjustments: In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

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

(vi) Rounding off:

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

off of the figures.

(vii) Cash Balance:

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

(viii) Disclosure of Contingent & Committed liabilities:

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

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

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

2. Compliance with the Accounting Framework:

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

As per the existing practice, accounts once closed by the State and rendered to the Office of Accountant General (A&E), should not be opened for any changes, as this would misrepresent the monthly account. Non-freezing of accounts by treasuries after closing

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

(ii) Operation of Unauthorized Heads

During the year 2024-25, the State Government of Andhra Pradesh provided budget provisions for three sub-heads (38,39,88) under one unauthorized minor head (191) under the Capital section and incurred expenditure of ₹ 6.25 crore under only one sub-head (38). The matter has been brought to the notice of the State government for rectification.

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-2025, the State Government of Andhra Pradesh opened 25 new Sub Heads (23 under the Revenue Section, 02 under Capital section) in the budget, without seeking advice or informing the AG Office. The State Government provided budget provisions under these heads and incurred expenditure of ₹1,341 crore under the Revenue Section and ₹55.23 crore under the Capital Section in these heads during 2024-2025.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹32,642.52 crore compared to ₹31,130.13 crore in 2023-24, registering an increase of ₹1,512.39 crore (4.86 *per cent*). There is no Advance Apportionment of IGST in the year. In addition, the State received ₹15,210.62 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹47,853.14 crore. The State received non-debt compensation of ₹164.26 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2024-25.

Further, the State Government did not receive any compensation towards back-to-back loans during 2024-25 (total loan of ₹1,389.20 crore as on 31 March 2025) from the Central Government in lieu of GST compensation which would not be counted under the norms prescribed by the Finance Commission with regards to borrowing ceiling of the State.

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

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25 the Government of Andhra Pradesh incorrectly budgeted and/or booked expenditure of ₹2,677.64 crore (₹1,981.54 crore as High Tension Current Consumption Charges (HTCC) under the Detailed Head 270-Minor Works, ₹695.66 crore as Other miscellaneous misclassification such as Annuity payments to land owners under Land Pooling Scheme (LPS) and ₹ 0.44 crore GIA) under Capital Section instead of Revenue Section and ₹28.72 crore (being Purchase of Office Hardware and Peripherals / furniture and fixture) under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. Thus, overall, revenue expenditure is understated by ₹2,648.92 crore. The impact of misclassification on the Revenue /Capital Expenditure of the state is provided under para 8.

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

(iii) Booking of Forest Advances directly under Heads of Account (HOA) “2406 – Forestry and Wildlife” and “4406 – Capital Outlay on Forestry and Wildlife” instead of Head of Account 8550 – Civil Advances:

Advances are debited in the accounts to the head “Forest Advances” below the Major Head “8550 Civil Advances” and when an account of the advance is rendered by the disbursing officer together with supporting vouchers, the amount of expenditure is credited to “Forest Advances”, by contra debit to the appropriate expenditure service heads of account.

During the financial year 2024-25, an amount of ₹105.11 crore was withdrawn as Forest Advances. This amount was directly booked as final expenditure under the Heads of Account (HOA) “2406 – Forestry and Wildlife” (₹104.11 crore) and “4406 – Capital Outlay on Forestry and Wildlife” (₹1 crore). These withdrawals were made on normal bill forms and were based on estimated requirements and forms for release of Funds stating that the funds are treated as advance subject to final settlement.

The amount of Forest Advance of ₹105.11 crore was not routed through the HOA 8550 – Civil Advances, 103 – Forest Advances as required, and booked as final expenditure under the appropriate service head without receipt of supporting vouchers. Hence assurance that the entire amount has actually been spent could not be confirmed in the instant case.

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

All Controlling Officers are required (as per Article 9 of the Andhra Pradesh Financial Code Volume I and Chapter 16.7 of the Andhra Pradesh Budget Manual) to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Andhra Pradesh. During the year 2024-25 revenue receipts amounting to ₹1,67,633.24 crore (99.97 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,27,749.31 crore (99.91 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹15,952.57 crore (98.83 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹5,032.20 crore (100.00 *per cent* of total loans and advances given by the State Government) were reconciled.

In comparison, during the last year 2023-24, revenue receipts amounting to ₹1,73,762.91 crore (99.99 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,11,973.15 crore (99.78 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹22,891.44 crore (98.12 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹725.87 crore (99.36 *per cent* of total loans and advances given by the State Government) were reconciled.

(v) 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 2024-25, ₹1,251.18 crore under 22 Major Heads of accounts, constituting 0.51 *per cent* of the total Revenue and Capital expenditure¹ (₹2,44,102.23 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

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

Similarly, ₹1,954.65 crore under 39 Major Heads of Account, constituting 1.17 *per cent* of the total Revenue Receipts (₹1,67,675.81 crore) was classified under 800-Other

¹ Does not include Loans and Advances.

Receipts in the accounts.

During the previous year 2023-24, ₹1,169.26 crore under 41 Major Heads of Account, constituting 0.67 *per cent* of the total Revenue Receipts (₹1,73,766.90 crore) was classified under 800-Other Receipts in the accounts.

The State Government considered the suggestions of alternate existing minor heads during the 2023-24 Budget Review in respect of Minor Head 800 in both receipts and expenditure side, as a result of which the expenditure booked under Minor Head 800 has reduced both in respect of both Receipts and Expenditure.

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

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

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

During the year 2024-25, an amount of ₹66,607.81 crore was transferred to the PD Accounts from Consolidated Fund of the State. An amount of ₹20,524.80 crore was received in PD Accounts through challans and ₹3,089.56 crore received through other adjustments. An amount of ₹11,574.27 crore was credited to Consolidated Fund due to lapsing of PD accounts making a total receipt of ₹78,647.89 crore in PD accounts. This includes ₹4,537.89 crore transferred in March 2025. No amount was transferred to the PD Accounts from Consolidated Fund of the State on the last working day of March 2025.

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

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

completed. The status of reconciliation of PD Accounts as required under the above rules is awaited from the State Government.

Details of the PD accounts as on 31 March 2025 are given below:

(₹ in crore)

Opening Balance as on 01 April 2024		Addition during the year 2024-25		Withdrawal during the year 2024-25		Closing Balance as on 31 March 2025	
Number of Administrators /Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrators /Accounts	Amount
4,520	11,491.75*	533	78,647.89	763	78,631.24	4,290	11,508.40*

*includes ₹66.48 crore of un-apportioned amount.

Information regarding PD Accounts closed during the year and in-operative PD Accounts is not received from the State Government. However, if no transactions were made in a deposit account for more than three years, they are to be considered as inoperative. Based on the accounts and records, five inoperative PD accounts amounting to ₹229.23 crore were noticed.

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

(vii) Unadjusted Abstract Contingent (AC) Bills:

As per SR 18 below TR 16 read with State Governments Orders² (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 rule³ and Government orders⁴ stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent (DC) bill with supporting vouchers within three months. In any case, a third AC bill shall not be admitted till the first AC bill is settled.

Out of 1,230 AC bills amounting to ₹919.65 crore drawn during the year 2024-25, 36 AC bills amounting to ₹9.71 crore (1.06 per cent) were drawn in March 2025. DCC Bills in respect of a total of 202 AC bills amounting to ₹527.70 crore due for adjustment as on 31

² G.O.Ms. No.507, Finance (TFR) Department dated 10 April 2002.

³ SR 18 below TR 16 of AP Treasury code Volume I

⁴ G.O.Ms. No.172, Finance (TFR) Dept, dated 14 August 2014.

March 2025 were not received. Details of unadjusted AC bills due for adjustments are given below:

Year	Number of unadjusted AC Bills / e-Advance / Temporary Advance	Amount (₹ in crore)
Up to 2023-24	85	275.29
2024-25	117	252.41
Total	202	527.70
2024-2025	Number of AC bills adjusted before due date of adjustment – 776	206.23

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

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

The status of outstanding UCs to the end of March 2025 could not be ascertained due to non- receipt of the relevant State Government Orders/ Sanctions for which UCs are to be watched by Accountant General. The issue has been taken up with the State Government.

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

(ix) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account. Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	1,048.13	In the absence of the rate of interest notified by the Government, interest payable to General Provident is taken (7.1 per cent) (Calculated based on monthly balances).	121.56	NIL	121.56
State Compensatory Afforestation Fundt	1,495.42	As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35 per cent for 2024-25.	50.10	50.10	NIL
State Disaster Response Fund	OB as on 01.04.2024 3,458.06; OB as on 01.10.2024 3,514.95	The half yearly interest is calculated at the rate applicable to Overdrafts under Overdraft Regulation Guidelines of RBI which is 8.50 per cent for first half year and 8.43 per cent for the second half year respectively in 2024-25	146.97	NIL	146.97
			148.08	NIL	148.08
State Disaster Mitigation Fund	297.66 (same OB for both half yearly periods)	Same as for SDRF	25.19	78.83*	NIL
Zilla Parishad Provident Fund	5,246.01	In the absence of the rate of interest notified by the Government, interest payable to General Provident Fund is taken (7.1 per cent) (Calculated based on monthly balances).	395.23	NIL	395.23
Total			887.13	128.93*	811.84**

*Includes previous years interest also in respect of SDMF

**Excluding the interest paid for the previous years

Non-payment of the interest amounting to ₹811.84 crore has led to understatement of Revenue Expenditure by ₹811.84 crore.

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

(x) Guarantees given by the Government:

The Andhra Pradesh Fiscal and Budget Management Act, 2005 read with its amended version vide Gazette Notification dated 24 December 2021 has laid down limits within which, State Government may give Guarantees on the security of Consolidated Fund of the State. Under the Act, the State Government shall limit the amount of annual incremental risk weighted guarantees to 180 per cent of the Total Revenue Receipt (TRR) in the year preceding the current year. As per the information provided by the State Government, the amount guaranteed by the State Government is ₹18,015.07 crore during the year (1 April 2024 to 31 March 2025) and the outstanding guarantees was ₹1,53,651.13 crore as on 31 March 2025. The State Government disclosed the Annual Risk weighed Guarantees to the end of 31 December 2024 to be ₹57,874.89 crore in form D-5, which is 33.31 per cent of the TRR in the year preceding the current year and is within the limits prescribed in AP FRBM act, 2005 (modified in 2021).

As per the State Government Orders⁵ (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 2024-25, the State Government received ₹200 crore towards guarantee commission, which constituted 0.86 *per cent* of the amount of guarantee given in the year from 1 April 2024 to 31 March 2025 (₹18,015.07 crore).

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

(xi) Expenditure on Ecology and the Environment:

The expenditure incurred by the State Government towards Ecology and Environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Andhra Pradesh incurred ₹548.97 crore against the budget allocation of ₹549.65 crore under Major Heads 2401 (Crop Husbandry), 2402 (Soil and Water Conservation), 2405 (Fisheries), 2406 (Forestry and Wildlife), 3435 (Ecology and Environment), 4401 (Capital Outlay on Crop Husbandry) and 4406 (Capital Outlay on Forestry and Wildlife). During the previous year 2023-24, the Government of Andhra Pradesh incurred ₹548.69 crore against the budget allocation of ₹549.76 crore under Major Heads 2401, 2402, 2406, 3435, 4401, 4402 and 4406.

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

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

During the year 2024-25, the Government of Andhra Pradesh incurred ₹2,400.36 crore (₹438.15 crore in previous year) on relief measures relating to unforeseen / extraordinary events under Major Head 2245.

The Government received ₹1,776.80 crore from the Central Government for this purpose, grants in aid/central assistance, *etc.*, which have been accounted for under Major Head 1601.

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

(xiii) 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

⁵ Para No.3 (a)(ii) of GO.Ms.No.446, Finance (DMC) department dated 29 September 2003

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 2025.

This has reference to Statement 17 of the Finance Accounts.

(xiv) Loans given by the State Government:

Total loans outstanding as on 31 March 2025 is ₹40,864.54 crore. In respect of old loans amounting to ₹7,930.86 crore involving 12 Departments (22 Loanee entities) as on 31st March 2025, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 2014 which is the year of formation of the successor State of Andhra Pradesh. Apportionment of institutional loans with the State of Telangana amounting to ₹28,099.68 crore is pending.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹12,392.29 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal /Accountant General) to the loan sanctioning departments for verification and acceptance. Only three (3) out of the 110 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Confirmation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(xv) Committed Liabilities:

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

appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol-II.

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

During the year, the total expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2025, is ₹17,557.54 crore (Revenue Expenditure ₹12,313.49 crore and Capital Expenditure ₹5,244.06 crore), which includes expenditure out of Central Assistance (₹11,408.97 crore) and State share (₹6,148.58 crore) for Centrally Sponsored Schemes and Central Sector Schemes.

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

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

As per the PFMS portal of the CGA, ₹13,394.49 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of funds to the implementing agencies has increased by 10.69 *per cent* as compared to 2023-24 (from ₹12,101.22 crore in 2023-24 to ₹13,394.49 crore in 2024-25).

Details are in Appendix-VI of the Finance Accounts.

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

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

The State Government of Andhra Pradesh had not disclosed the quantum or source of proposed off-budget borrowings (OBBs) in its budget. The State Government informed the Ministry of Finance, Government of India that no off-budget liabilities were availed during 2024-25 and there's an amount of ₹27,241.99 crore outstanding to the end of 31 March 2025.

In the year 2024-25, as per vouchers scrutiny, the State Government of Andhra Pradesh budgeted and expended an amount of ₹7,240.57 crore towards Assistance / Grants on account of Off Budget borrowings. The State Government has been asked to confirm the same. There were no implicit subsidies to the power utility during the year 2024-25.

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

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 per cent per annum has to be paid by the State Government with effect from 1 April 2023. Accordingly, Interest on Delay in Transfer of Central Share amounts to ₹321.70 crore as per SNA 15 report and the State Government did not transfer this interest to the Central Government.

As per the SNA 01 report from the SNA, the State Government received ₹9,870.04 crore being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share ₹9,071.38 crore and State share of ₹5,772.56 crore to the SNAs. The Total amount ₹14,997.65 crore (including top up of ₹153.71 crore) was transferred to SNAs through GIA bills only. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

As per the SNA 01 report, ₹1,821.65 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025. Government of Andhra Pradesh has informed that the State Government is depending on the PFMS portal for the details of SNA balances and no amount from SNA has been surrendered to the Government of India in the FY 2024-25.

(xx) Funds transferred to DDO Bank Account:

As per Article 94 AP Financial Code of the Government of Andhra Pradesh: no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. As per information received, an amount to the tune of ₹0.24 crore is still lying unspent in the Bank Accounts of 99 DDOs as on 31 March 2025.

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. At the end of 31 March 2025, ₹0.22 crore remained un-recouped. As on 31st March 2025, the Contingency Fund has balance of ₹49.78 crore.

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

5. Public Account:

(i) National Pension System (NPS):

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

During the year 2024-25, total contribution to the NPS was ₹4,716.33 crore (Employees' contribution ₹2,068.64 crore (Regular Employees: ₹2,052.26 crore + Foreign Service Employees: ₹16.38 crore) and Government's contribution was of ₹ 2,647.68 crore (Regular Employees: ₹2,631.41 crore + Foreign Service Employees: ₹16.27 crore).

The Government transferred ₹4,683.67 crore (Employee share ₹2,052.26 crore, Govt.'s share ₹2,631.41 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. An amount of ₹32.65 crore pertaining to the Foreign Service Contributions (both Employer and Employee) is directly deposited in the Public Account. Thus, total receipt under 8342-117 during the year is ₹ 4,716.33 crore. The Government's contribution to the NPS during 2024-25 was more by ₹579.15 crore (₹2,631.41 crore - ₹2,052.26 crore) which was to cover the shortfall of previous years. This resulted in an overstatement of Revenue Expenditure to that extent.

An amount of ₹5,294.85 crore was transferred to NSDL during 2024-25 which includes an amount of ₹578.51 crore which was excess transferred to the NSDL during the year. The cash balance of the Government was understated by this amount. There was a balance of ₹104.18 crore and an un-apportioned amount of ₹365.43 crore as on 31 March 2025.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head - '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹1,036.00 crore as Central Government's share. The State Government's share during the year is ₹345.34crore. The State Government transferred ₹1,381.34 crore (Central share ₹1,036.00crore, State share ₹345.34crore) to the Fund under Major Head 8121-122 SDRF.

In addition, the State received ₹56.89 crore from the Central Government towards NDRF, which was deposited / transferred to the Fund under Major Head 8121-122 SDRF as on 31 March 2025.

An amount of ₹2,084.39 crore was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹2,811.89 crore in the fund which remain uninvested.

(b) State Disaster Mitigation Fund: The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.06 dated 14 July 2021 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the Fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹740.80 crore as Central Government's share. The State Government's share during the year is ₹246.93 crore. The State Government transferred ₹987.73 crore (Central share ₹740.80 crore, State share ₹246.93 crore) and Interest received ₹ 78.83 crore to the Fund under Major Head 8121-130 SDMF.

An amount of ₹315.96 crore was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹1,048.26 crore in the Fund, which was not invested.

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

During the year 2024-25, the State Government has not received any amount from the user agencies.

During the year 2024-25, the State Government received ₹260.31 crore (₹88.16 crore *in previous year*) from National Compensatory Afforestation Deposit Fund Management and Planning Authority. An amount of ₹310.41 crore which included an amount of ₹50.10 crore as interest was transferred to the Public Account during 2024-25. The Government incurred an expenditure of ₹ 120.24 crore from the Fund.

The balance in the State Compensatory Afforestation Fund as on 31 March 2025 was ₹1,685.59 crore which was not invested.

(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 1999-20. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal debt + Public account) at the end of the previous year (₹4,63,595.97 crore as on 31st March 2024) to the Consolidated Sinking Fund. During 2024-25 Government contributed ₹849.20 crore being the net interest on re-investment against the desirable contribution of ₹2,317.98 crore. The total accumulation of the Fund was ₹12,090.63 crore as on 31st March 2025 (₹11,268.33 crore as on 31st March 2024) of which an amount of ₹12,034.01 crore was invested.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2024-25, stipulates that the State Government should make conscious efforts towards building up the Fund corpus to five *per cent* of the outstanding guarantees within a span of five years from the date of constitution of the Fund. During the year, no amount has been contributed by the State Government. The total accumulation of the Fund was ₹1,177.75 crore as on 31 March 2025 (₹1,097.11 crore as on 31 March 2024) which was entirely invested.

Further, as per para 6(a) of Revised Scheme of GRF issued by the State Government of Andhra Pradesh vide G.O. M.S No. 43, dated 07-05-2024, periodic accretions by way of Guarantee Commission collected from the institutions in respect of whose bonds / obligations, the Government had issued the guarantee should also be part of the corpus of the Fund. During the year 2024-25, the Government collected an amount of ₹200 crore as Guarantee Commission from the institutions, but no amount has been transferred/invested into the Fund account. Thus, Revenue Expenditure was understated, and Cash Balance was overstated by this amount.

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

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

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

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

During the year 2024-25, the State Government received grants of ₹322.56 crore towards CRIF. The State Government transferred the entire amount received i.e ₹322.56 crore to the Fund in the Public Account as on 31 March 2025.

(iv) Suspense and Remittance Balances:

During the year 2024-25, no expenditure and receipts have been placed under suspense by the Office of the Principal Accountant General/Accountant General (A&E), for want of supporting documents like vouchers/challans/sanction letters etc.

The 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 ₹854.73 crore (credit), ₹516.08 crore (debit) and ₹160.83 crore (debit) under MH 8658, MH 8782 and MH 8793 Heads respectively as on 31 March 2025 (₹786.39 crore (credit), ₹516.06 crore (debit) and ₹117.52 crore (debit) respectively as on 31 March 2024).

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

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un- encashed. The opening balance as on 01 April 2024 was ₹163.66 crore (Debit) (net of un- apportioned debit balance of ₹168.07 crore and credit balance of ₹4.41 crore). After the implementation of CFMS, the process of issuing cheques by treasuries of the State Government has been dispensed with. Hence, during 2024-25, no cheques were issued. There was a closing balance of ₹163.66 crore (Debit) under MH 8670 as on 31 March 2025. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Andhra Pradesh till 31 March 2025.

In the case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as ‘e-Kuber failed’ transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2024-2025, an amount of ₹51.03 crore (Credit) was accounted for as suspense due to e-Kuber failed transactions.

(vi) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. During the year 2024-25, the Government collected ₹112.63 crore (2023-24: ₹132.75 crore) as Labour Cess under Major Head 8443 and transferred/expended ₹1.94 crore (2023-24: ₹2.25 crore) to the Building and Other Construction Workers Welfare Board. Thus, there was an un-transferred amount of ₹110.69 crore during the year and ₹793.35 crore under the Major head 8443 as on 31 March 2025 (₹682.66 crore as on 31 March 2024).

Since this is pass through transaction, the cash balance of the Government was overstated by ₹110.69 crore during the year.

(vii) Other Cesses levied by the State:

Government of Andhra Pradesh had amended (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” @ ₹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 by debiting the expenditure under the HOA 3054-04-105-00-35- 310-312.

During the year 2024-25, the Government collected ₹613.46 crore (2023-24: ₹618.02 crore) towards Road Development Cess. The Government has transferred ₹664.68 crore, which is in excess of ₹51.22 crore (₹613.46 crore - ₹664.68 crore) (2023-24: ₹4.22 crore short transfer) to the Andhra Pradesh Road Development Corporation (APRDC) Escrow account. The excess transfer of cess of ₹51.22 crore has resulted in an overstatement of Revenue Expenditure to that extent.

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

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

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

During the year 2024-25, the State Government received an amount of ₹10.34 crore being two *per cent* of royalty as NMET contribution directly under Public Account 8449-00-123 from mining holders. The State Government transferred ₹10.51 crore to the National

Mineral Exploration Trust.

Out of the amount under Major Head 8449, the Government transferred an excess of ₹0.17 crore to the NMET (to the Centre) which resulted in understatement of Cash Balance of the State Government.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. In 2024-25, there was one new case of Adverse Balance, and Adverse Balance as on 31.03.2025 appears in 11 minor heads , out of which un-apportioned balances were in 09 minor heads as detailed below:

(₹ in crore)

Head of account	Description	Amount	Un-apportioned adverse balances
6003	103-Loans from Life Insurance Corporation of India	(-)1.06	...
	109-Loans from other Institutions	(-)113.83	(-)88.20
6401	119-Horticulture and Vegetable Crops	(-)0.15	(-)0.15
6402	203-Land Reclamations and Development	(-)0.62	(-)0.62
7610	203-Advances for purchase of other conveyances	(-)0.43	(-)0.31
	206-Loans for purchase of Handloom/Khadi	(-)0.02	(-)0.02
8009	103-ICS Provident Fund	Cr. (-)1.01	...
8338	104-Deposits of Other Autonomous Bodies	(-)185.99	(-)156.55
8443	117- Deposits for work done for Public bodies or Private Individuals	Cr. (-)255.51	Cr. (-)201.74
	121-Deposits in Connection with Elections	Cr. (-)5.14	Cr. (-)0.09
8674	101-Security Deposit made by the Government	Cr. 0.46	Cr. 0.46

(x) Cash Balance:

The Cash balance as on 31 March 2025 as per the record of Accountant General (A&E) was ₹1.93 crore (Debit) and that reported by the RBI was ₹1.87 crore (Credit). There was a net difference of ₹0.06 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31st March 2024 was ₹34.20 crore (Credit).

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

The Cash balance of the State Government of Andhra Pradesh as on 31st March 2025, also includes a cash balance of ₹223.51 crore of Central share received up to 1st March 2025 by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transaction, it is not controlled by the State Government, and is required to be transferred along with commensurate State share to State Nodal Agency of each CSS's Account within 30 days.

Due to non-transfer of the amount, the revenue expenditure was understated by ₹223.51 crore and the cash balance was overstated by the same amount.

6. State Specific Issues:

(i) Accounting of Loan Disbursements:

During the financial year 2024-25, the management of loans and advances in Andhra Pradesh showed deviation from the provisions of the Andhra Pradesh Financial Code (APFC) and Indian Government Accounting Standards (IGAS3).

As stipulated under Article 221(i) and (ii) of APFC, Volume I, sanction orders for loans must explicitly include essential terms and conditions to ensure transparency and accountability. However, fresh loans amounting to ₹5,005.31 crore were disbursed in FY 2024-25 without incorporating terms and conditions.

Of these, on scrutiny of vouchers, it was observed that loans sanctioned to two entities were disbursed directly to the third parties (Housing and Urban Development Corporation Limited (HUDCO) - ₹248.25 crore, Andhra Pradesh State Financial Services Corporation Limited (APSFSCCL) - ₹3.53 crore) instead of the following sanctioned borrowers, which was not in conformity with the said Rules:

S. No.	Name of Entity	Loans sanctioned (₹ in crore)
1.	Nellore Municipal Corporation (NMC)	123.79
2.	AP Housing Corporation Limited (APHCL)	127.99
TOTAL		251.78

Further, in accordance with government orders, institutional loans were routed through Personal Deposit (PD) Accounts to the extent of ₹1,580.78 crore. This procedure of depositing the loans to PD Accounts overstates the liability under Public Account if the amount remains unspent at the end of year.

(ii) Remittance of ₹862 crores by APSBCL as Government Revenue Receipt:

As per Act no. 9 of 2022 read with G.O.Ms 414 dated 27.05.2022, a Special Margin was levied on the sale of Liquor to retail consumers, which is to be treated as own income of AP State Beverages Corporation Limited (APSBCL) and in case a shortfall arises, the government would provide necessary support for carrying out APSBCL operations. The State Government has not mentioned any provisions regarding usage of/remittance of additional income raised through Special Margin.

In March 2025, the Government of Andhra Pradesh requested APSBCL to remit the special margin money to the Consolidated Fund of the State under the Receipt Head of account to enable the State Government to distribute the NTR Bharosa Pension to beneficiaries whose distribution falls under ambit of APSBCL. The Government has sought this as a short-term loan from APSCSCL (Andhra Pradesh State Civil Supplies Corporation Limited) to meet the immediate requirement for payment of NTR Bharosa Pension. The Government will reimburse the loan amount through the expenditure of April 2025 from regular Budget.

APSBCL has, therefore, remitted a single challan of ₹862 crore stating the purpose as “*Transfer of Special margin to Consolidate Fund of State Towards NTR Bharosa Pension Scheme.*” under MH 0039-State Excise. This amount should not have been remitted under Tax Revenue.

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 2025
Capital Account	1,51,349.67	...	...	...	...	1,51,349.67
E-Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
F-Loan& and Advances	28,099.68	...	...	...	...	28,099.68
I-Small Savings, Provident Fund, etc.	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	...
		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	...
		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 are in Appendix-XIII of the Finance Accounts.

8. Impact on Receipt, Expenditure and Cash Balance:

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

(₹ in crore)

Para No.	Item	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
3 (ii)	Misclassification between revenue and capital (net)	28.72	2,677.64	2,677.64	28.72				
3(ix)	Non-payment of Interests under Reserve Funds and Deposits		811.84						
3(xix)	Interest on Delay in Transfer of Central Share to Single Nodal Agency (SNA)		321.70						
5(i)	National Pension System (NPS)	579.15 [#]						578.51	
5(ii) (B) (b)	Guarantee Redemption Fund		200.00						200.00
5 (vi)	Building and Construction Workers Welfare Cess								110.69
5(vii)	Other Cess/fee/Surcharge	51.22						51.22	
5(viii)	NMET							0.17	
5(x)	Non transfer of Central share of CSS to SNA		223.51 [*]						223.51
	TOTAL	659.09	4,234.69	2,677.64	28.72			629.90	534.20
Total (Net) Impact	Overstatement (O/S)/ Understatement (U/S)		Understatement of Revenue Expenditure: 3,575.60		Overstatement of Capital Expenditure: 2,648.92		Overstatement of Revenue Receipts: Nil		Understatement of Cash Balance: 95.70

The difference with U/S CB by an amount of ₹0.64 crore is due to non-transfer of Foreign service contributions present in the public account.

* May pertain to Capital expenditure also but amount is not ascertainable.

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