

GOVERNMENT OF ANDHRA PRADESH
FINANCE ACCOUNTS

2014-15
(02 June 2014 to 31 March 2015)

VOLUME-I

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Certificate of the Comptroller and Auditor General of India

In terms of Andhra Pradesh Reorganisation Act 2014, the State of Andhra Pradesh has been reorganised with effect from 02 June 2014. The Finance Accounts of the composite State of Andhra Pradesh for the period from 01 April to 01 June 2014 has been prepared separately.

This compilation containing the Finance Accounts of the successor State of Andhra Pradesh for the period from 02 June 2014 to 31 March 2015 presents the financial position along with accounts of the receipts and disbursements of the Government of Andhra Pradesh for the above period. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances, and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Andhra Pradesh Reorganisation Act, 2014 from the compiled accounts and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts and functioning under the control of the Government of Andhra Pradesh, and the statements received from the Reserve Bank of India. Statements (8, 9, 19 and 20), Explanatory Notes (Statements 5 and 14) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Andhra Pradesh and Corporations, Companies and Societies thereunder who are responsible to ensure the correctness of such information.

The treasuries, offices, and / or departments functioning under the control of the Government of Andhra Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My

responsibility for the preparation of accounts of the Government of Andhra Pradesh is discharged through the Office of the Accountant General (A&E), Andhra Pradesh and Telangana. The audit of these accounts is independently conducted through the Office of the Principal Accountant General (G&SSA), Andhra Pradesh and Telangana 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. These offices are independent organizations with distinct cadres, separate reporting lines and management structures.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Andhra Pradesh for the period from 02 June 2014 to 31 March 2015.

Points of interest arising from the study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Andhra Pradesh being presented separately for the year ended 31 March 2015.



Date : 23 MARCH 2016
Place : New Delhi

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Andhra Pradesh for the period 02 June 2014 to 31 March 2015 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 repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

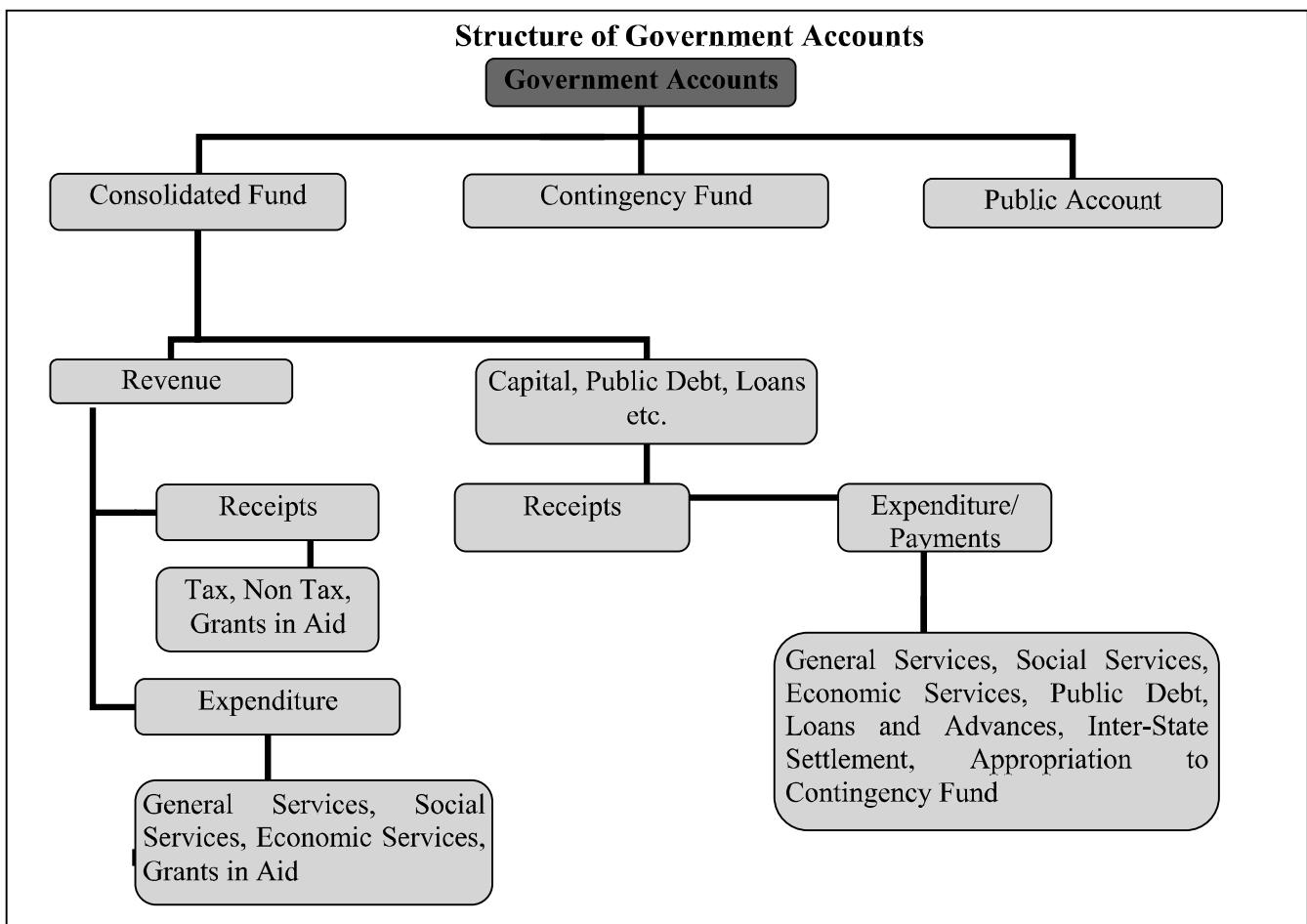
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2015)

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

- 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.
- Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

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

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

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

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

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

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

Part I of Volume II

14. Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.

15. Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads: This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Subhead levels also.

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

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

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

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

Part II of Volume II

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

C. Ready Reckoner

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

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received)	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III
Capital receipts	2, 3	14	
Capital expenditure	1, 2, 4,5,12	16	
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12		
Balances in Public Account and investments thereof	1, 2	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., Calamity Relief Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund GPF and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

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

* * *

1. STATEMENT OF FINANCIAL POSITION

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

	Assets ¹	Reference (Sl. No.)		As at 31 March 2015	As at 01 June 2014			
		Notes to Accounts	Statement					
(₹ in Crore)								
Cash								
(i)	Cash in Transit and Local Remittances		Annexure to St.No.2	2.90	4.97			
				...				
(ii)	Departmental Balances	21		...	0.90			
				0.90				
(iii)	Permanent Imprest	21		...	1.44			
				1.44				
(iv)	Cash Balance Investments	Para.2-(vi)	21	...	60,93.30			
				...				
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	(-)5,83.79	(-)1,36.72			
				...				
(vi)	Investments from Earmarked Funds ²		22 & 19	45,02.67	63,92.60			
				10.17				
Capital Expenditure								
(i)	Investments in shares of Companies Corporations etc.	Para.3-(iv)	8 &19	49.47	84,01.21			
				84,01.21				
(ii)	Other Capital Expenditure	16		64,70.80	14,29,48.46			
	Contingency Fund (un-recouped)	Para.3-(xi)	21	...	8.12			
	Loans and Advances	Para.3-(iii)	7&18	4,49.00	2,80,99.68			
				2,80,99.68				
	Advances with departmental officers		21	0.27	29.63			
				29.63				
	Suspense and Miscellaneous Balances ³	Para.3-(viii)	21	1,27.43	1,38.60			
				1,38.60				
	Remittance Balances		21	12,82.73	3,39.47			
				3,39.47				
	Cumulative excess of expenditure over Receipts ⁴			...	1,42,92.57			
	Total			19,22,71.04⁵	20,66,14.23			

1 The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section ‘Notes to Accounts’.

2 Investments out of Earmarked funds in shares of companies etc are excluded under capital expenditure to the extent of ₹3.93 crore and included under ‘Investments from Earmarked Funds’.

3 In this statement the line item ‘Suspense and Miscellaneous Balances’ does not include ‘Cash Balance Investment Account’ which is included separately above though the latter forms part of this sector elsewhere in these Accounts.

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

5 Figure includes un-apportioned balances which are shown in bold.

1. STATEMENT OF FINANCIAL POSITION

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

Liabilities	Reference (Sl. No.)		As at 31 March 2015	As at 01 June 2014
	Notes to Accounts	Statement		
(₹ in Crore)				
Borrowings (Public Debt)				
(i) Internal Debt	Para.2-(i)	17	10,00,19.67	14,88,55.66
			(-95.17)	
(ii) Loans and Advances from Central Government				
Non-Plan Loans		17	34.56	71.82
			1.75	
Loans for State Plan Schemes		17	94,51.67	1,75,82.51
			...	
Loans for Central Plan Schemes		17	...	3.59
			3.59	
Loans for Centrally Sponsored Plan Schemes		17
			...	
Other Loans		17	...	8.74
			8.74	
Contingency Fund (Corpus)		21	50.00	50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		21	7,43.85	1,40,77.84
			1,40,77.84	
(ii) Deposits		21	50,30.06	1,71,12.41
			1,71,12.41	
(iii) Reserve Funds	Para.3-(vi)	21	44,88.80	88,51.66
			23,78.53	
(iv) Remittance Balance		21
(v) Suspense and Miscellaneous Balances	Para.3-(v)	21
Cumulative excess of receipts over Expenditure ⁶			3,89,64.74	...
Total			19,22,71.04⁷	20,66,14.23

⁶ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

⁷ Figure includes un-apportioned balances which are shown in bold.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts		Disbursements	
	2014-15 (02 June 2014 to 31 March 2015)		2014-15 (02 June 2014 to 31 March 2015)
(₹ in Crore)			
Part-I Consolidated Fund			
Section-A : Revenue			
Revenue Receipts	6,56,95.40	Revenue Expenditure	7,94,71.16
Tax Revenue (raised by the State)	2,98,56.87	Salaries ⁽¹⁾	1,18,05.61
Non-tax Revenue	81,81.35	Subsidies ⁽¹⁾	42,40.89
Interest Receipts	45,97.13	Grants-in-Aid ^(1,2)	3,75,64.43
Others	35,84.22	General Services	1,56,61.37
Share of Union Taxes/Duties	1,14,46.29	Interest Payment & Service of Debt	84,29.32
		Pension	61,37.74
		Others	10,94.31
		Social Services	42,56.91
		Economic Services	58,58.15
Grants from Central Government	1,62,10.89	Compensation and Assignment to Local Bodies and PRIs	83.80
Revenue Deficit	1,37,75.76	Revenue Surplus	...
Section-B : Capital			
Capital Receipts	...	Capital Expenditure	65,20.27
		Salaries ⁽¹⁾	2,76.05
		General Services	1,28.98
		Social Services	15,84.47
		Economic Services	45,30.77
Recoveries of Loans & Advances	2,96.07	Loans and Advances disbursed	7,45.07
		General Services	...
		Social Services	4,00.89
		Economic Services	2,50.42
		Others	93.76

-
- (1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grant-in-Aid figure comprises of the expenditure classified under the dedicated object head “310 Grants-in-Aid” across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198. The expenditure in this statement under the sectors ‘Social’, ‘General’ and ‘Economic’ Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid.
- (2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc., by the Government which 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	
	2014-15 (02 June 2014 to 31 March 2015)		2014-15 (02 June 2014 to 31 March 2015)
<i>(₹ in Crore)</i>			
Public Debt Receipts	2,14,80.79	Repayment of Public Debt	90,98.82
Internal Debt (Market loans etc.)	2,10,34.88	Internal Debt ^(#) (Market loans etc.)	78,44.16
Loans from GOI	4,45.91	Loans from GOI	12,54.66
Net of inter-state Settlement	...	Net of inter-state Settlement	...
Total Receipts Consolidated Fund	8,74,72.26	Total Expenditure Consolidated Fund	9,58,35.32
Deficit in Consolidated Fund	83,63.06	Surplus in Consolidated Fund	...
Part II Contingency Fund			
Contingency Fund	3.45	Contingency Fund	(-)4.67
Part III Public Account⁽³⁾			
Small Savings	18,53.22	Small Savings	11,09.37
Reserves & Sinking Funds	19,33.95	Reserves & Sinking Funds	20,00.72
Deposits	3,80,28.90	Deposits	3,29,98.83
Advances	40.66	Advances	40.93
Suspense and Misc.	35,06,18.68	Suspense and Misc. ⁽⁴⁾	34,71,92.50
Remittances	79,49.37	Remittances	92,32.10
Total Receipts Public Account	40,04,24.78	Total Disbursements Public Account	39,25,74.45
Deficit in Public Account	...	Surplus in Public Account	78,50.33
Opening Cash Balance	(-)76.28	Closing Cash Balance	(-)5,80.89
Increase in Cash Balance	...	Decrease in Cash Balance	5,04.61

(#) Includes NSSF payment of ₹6,75.67 crore.

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

(4) ‘Suspense and Miscellaneous’ includes ‘Other Accounts’ such as Cash Balance Investment Account (Major Head 8673) etc.

ANNEXURE TO STATEMENT NO.2
CASH BALANCES AND INVESTMENT OF CASH BALANCES

	On 31 March 2015	On 02 June 2014	On 01 June 2014 (Composite state of AP)
	(₹ in Crore)		
(a) General Cash Balances-			
1. Cash in Treasuries
2. Deposits with Reserve Bank	(-)5,85.13 (*)	(-)80.52	(-)138.06
3. Deposits with other Banks	1.34	1.34	1.34
4. Remittances in Transit	2.90	2.90	4.97
	Total	(-) 5,80.89	(-) 131.75
5. Investments held in Cash Balance Investment Account (Major Head 8673)	...	35,53.61	60,93.30
	Total- (a)	(-)5,80.89	34,77.33
		59,61.55	
(b) Other Cash Balances and Investments-			
1. 8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers Forest Officers General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	0.90	0.90	0.90
2. 8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1.44	1.44	1.44
3. Investment out of Earmarked Funds	45,12.84	37,32.40	63,92.60
	Total-(b)	45,15.18	37,34.74
	Total-(a) +(b)	39,34.29	72,12.07
		1,23,56.49	

(*) There was a net difference of ₹ 99.28 crore (Credit) between the figures reflected in the accounts ₹5,85.13 crore (Credit) and that intimated by the Reserve Bank of India ₹4,85.85 crore (Debit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of June 2015 accounts the net difference to be reconciled is ₹19.19 crore (Credit).

	Debit	Credit	Net
	(₹ in Crore)		
i) Difference as on 31 March 2015.	26,73.74	27,73.02	99.28Cr
ii) Cleared in the accounts upto June 2015.	26,72.60	27,52.69	80.09Cr
iii) Difference after the closing of June 2015.	1.14	20.33	19.19Cr

ANNEXURE TO STATEMENT NO.2
CASH BALANCES AND INVESTMENT OF CASH BALANCES

EXPLANATORY NOTES

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

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

- (b) The limit for ordinary Ways and Means Advances to the State Government was ₹9.58 crore as on 31 March 2015. 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 time to time.

Without resorting to any Ways and Means Advance and Overdraft from C.A.S., Reserve Bank of India, Nagpur, the State Government maintained the minimum Cash Balance with the Bank for 291 days from 02 June 2014 to 31 March 2015.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 02 June 2014 to 31 March 2015 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	291
(ii)	Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance	7
(iii)	Number of days on which the minimum balance was maintained by taking special Ways and Means Advances	2

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2015, but worked out by June 2015 and not simply the daily Balance on 31st March.

ANNEXURE TO STATEMENT NO.2
CASH BALANCES AND INVESTMENT OF CASH BALANCES

- | | |
|---|-----|
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | 6 |

DETAILS OF SPECIAL WAYS AND MEANS ADVANCES, ORDINARY WAYS AND MEANS ADVAVCES AND OVERDRAFT AVAILED BY GOVT OF ANDHRA PRADESH

			₹ in Crore)
	Spl Drawing Facility	Ways & Means Advances - Advances State	Ways & Means Advances - Overdraft State
Availed in January 2015	9.58	4,12.32	...
Availed in March 2015	9.58	7,70.00	43,13.01

- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests remained unadjusted as on 31 March 2015.
- (d) The following is an analysis of investments held in Cash Balance Investment Account :-

	Balance as on 1 June 2014 (Composite state of AP)	Balance allocated to Andhra Pradesh	Purchases	Sales	Balance on 31 March 2015	Interest realised
						₹ in Crore)
Short-term investments-						
Government of India Treasury Bills	60,93.30	35,53.61	11,59,36.00	11,94,89.61	...	2,10.72
Total	60,93.30	35,53.61	11,59,36.00	11,94,89.61	...	2,10.72

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

		Actuals
		2014-15
		(02 June 2014 to 31 March 2015)
		(₹ in Crore)
A.	Tax Revenue-	
A.1	Own Tax revenue-	
	Taxes on Sales, Trade etc.	2,16,72.30
	State Excise	36,42.00
	Stamps and Registration Fee	25,60.87
	Taxes on Vehicles	14,23.12
	Other Taxes on Income and Expenditure	1,84.67
	Taxes and Duties on Electricity	1,18.42
	Land Revenue	27.69
	Taxes on Goods and Passengers	13.29
	Other Taxes and Duties on Commodities and Services	84.15
	Others	1,30.36
A.2	Share of net proceeds of Taxes-	
	Corporation Tax	40,32.94
	Taxes on Income other than Corporation Tax	28,81.21
	Customs	18,68.18
	Service Tax	16,25.84
	Union Excise Duties	10,26.82
	Other Taxes on Income and Expenditure	0.12
	Other Taxes and Duties on Commodities and Services	0.01
	Taxes on Wealth	11.17
	Total- A	4,13,03.16
B.	Non-Tax Revenue-	
	Interest Receipts	45,97.13
	Education, Sports, Art and Culture	10,87.46
	Non-ferrous Mining & Metallurgical Industries	8,11.29
	Forestry and Wild Life	4,13.61
	Other Rural Development Programmes	2,38.78
	Social Security and Welfare	2,17.15
	Ports and Light Houses	1,41.88
	Major Irrigation	1,38.81
	Police	1,36.28
	Other Administrative Services	95.39
	Medical and Public Health	72.32

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

Description	Actuals 2014-15 (02 June 2014 to 31 March 2015) (₹ in Crore)
Roads and Bridges	43.17
Miscellaneous General Services	38.30
Medium Irrigation	30.38
Other General Economic Services	22.79
Power	19.71
Labour and Employment	15.20
Minor Irrigation	10.44
Water Supply and Sanitation	7.84
Public Works	7.14
Civil Supplies	6.14
Co-operation	5.72
Contributions and Recoveries towards Pension and other Retirement Benefits	5.46
Village and Small Industries	3.60
Other Social Services	3.50
Fisheries	2.56
Dividends and Profits	1.78
Jails	1.54
Crop Husbandry	1.49
Land Reforms	1.28
Urban Development	1.27
Housing	0.72
Animal Husbandry	0.50
Tourism	0.25
Stationery and Printing	0.24
Family Welfare	0.08
Public Service Commission	0.08
Information and Publicity	0.06
Others (Major heads with receipts below rupees one lakh have been clubbed)	0.01
Total- B	81,81.35

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II. Grants from Government of India

Description	Actuals 2014-15 (02 June 2014 to 31 March 2015) <i>(₹ in Crore)</i>
C. Grants-	
Grants-in-Aid from Central Government-	
Non Plan Grants-	
Grants under the proviso to Article 275 (1) of the Constitution	27,80.69
Grants towards contribution to State Disaster Response Fund	2,41.54
Grants under National Disaster Response Fund	5,78.03
Other Grants	10,58.63
Grants for State/ Union Territory Plan Schemes-	
Block Grants (of which EAP ₹10.36 crore)	38,79.49
Grants under the proviso to Article 275 (1) of the Constitution	29.22
Grants from Central Road Fund	73.12
Centrally Assisted State Plan Schemes	75,70.17
Total- C	1,62,10.89
Total- Revenue Receipts (A+B+C)	6,56,95.40

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

III. Capital, Public Debt and Other Receipts

	Actuals
	2014-15
	(02 June 2014 to 31 March 2015))
	(₹in Crore)
D. Capital Receipts-	...
Total- D	...
E. Public Debt Receipts-	
Internal Debt-	
Market Loans	1,15,86.70
Ways and Means Advances from the RBI	62,01.04
Bonds	16,01.54
Loans from Financial Institutions	5,04.45
Special Securities issued to National Small Savings Fund	11,41.26
Other Loans	(-)0.11
Loans and Advances from Central Government-	
Non Plan Loans	...
Loans for State Plan Schemes (Block Loans) ^(§)	4,45.91
Loans for Central Plan Schemes	...
Loans for Centrally Sponsored Plan Schemes	...
Other Loans	...
Total- E	2,14,80.79
F. Loans and Advances by State Government (Recoveries)⁽¹⁾	2,96.07
G. Inter-State Settlements	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	8,74,72.26

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

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

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

A. EXPENDITURE BY FUNCTION

	Description	Revenue	Capital	L&A	Total
					(₹in Crore)
A. General Services-					
A.1 Organs of State-					
Parliament/State/Union Territory Legislatures	47.18	47.18
President, Vice President / Governor, Administrator of Union Territories	3.40	3.40
Council of Ministers	17.03	17.03
Administration of Justice	4,23.61	4,23.61
Elections	22.51	22.51
A.2 Fiscal Services-					
Land Revenue	66.27	66.27
Stamps and Registration	73.15	73.15
State Excise	2,91.58				2,91.58
Taxes on Sales, Trade etc.	1,71.58				1,71.58
Taxes on Vehicles	67.99	67.99
Other Taxes and Duties on Commodities and Services	4.88	4.88
Other Fiscal Services	1.49				1.49
Appropriation for Reduction or Avoidance of Debt	5,13.05	5,13.05
Interest Payments	79,16.27				79,16.27
A.3 Administrative Services-					
Public Service Commission	12.72				12.72
Secretariat-General Services	99.37	99.37
District Administration	5,68.41	5,68.41
Treasury and Accounts Administration	1,37.84	1,37.84
Police	24,92.77	49.37	25,42.14
Jails	93.18	93.18
Stationery and Printing	23.97	0.72	24.69
Public Works	1,32.44	50.85	1,83.29
Other Administrative Services	1,61.52	28.04			1,89.56
A.4 Pension & Misc. General Services-					
Pensions and Other Retirement Benefits	61,37.74	61,37.74
Miscellaneous General Services	0.10	0.10
Total- General Services	1,94,80.05	1,28.98		...	1,96,09.03

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

Description	Revenue	Capital	L&A	Total
	(₹in Crore)			
B. Social Services-				
B.1 Education, Sports, Art & Culture-				
General Education	1,03,62.67	4,73.72	...	1,08,36.39
Technical Education	5,16.93	5,16.93
Sports and Youth Services	50.56	50.56
Art and Culture	1,06.51	1,06.51
B.2 Health & Family Welfare-				
Medical and Public health	23,24.71	2,12.37	17.87	25,54.95
Family Welfare	8,68.52			8,68.52
B.3 Water Supply, Sanitation, Housing and Urban Development-				
Water Supply and Sanitation	11,40.94	63.55		12,04.49
Housing	7,11.78	4.13	2,59.80	9,75.71
Urban Development	25,41.94	1,45.32	1,23.22	28,10.48
B.4 Information and Broadcasting-				
Information and Publicity	1,05.51	1,05.51
B.5 Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities-				
Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities	42,24.29	5,00.01	...	47,24.30
B.6 Labour and Labour Welfare-				
Labour and Employment	1,47.47	1,47.47
B.7 Social Welfare & Nutrition-				
Social Security and Welfare	50,51.45	34.88	...	50,86.33
Nutrition	21,09.93	21,09.93
Relief on Account of Natural Calamities	10,24.04			10,24.04
B.8 Others-				
Secretariat- Social Services	21.33	1,51.05	...	1,72.38
Total- Social Services	3,13,08.58	15,85.03	4,00.89	3,32,94.50
C. Economic Services-				
C.1 Agriculture & Allied Activities-				
Crop Husbandry	83,13.22	2.36	...	83,15.58
Agricultural Financial Institutions	...	1.00	...	1.00
Soil and Water Conservation	22.80	22.80

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

Description	Revenue	Capital	L&A	Total
	(₹ in Crore)			
Animal Husbandry	3,11.89	40.82	...	3,52.71
Fisheries	45.54	2.00		47.54
Forestry & Wild Life	1,61.76	2.29		1,64.05
Food Storage and Warehousing	19.47	19.47
Agricultural Research & Education	2,82.52	2,82.52
Co-operation	71.53	71.53
Other Agricultural Programmes	4.88	4.88
C.2 Rural Development-				
Special Programmes for Rural Development	25,91.14			25,91.14
Land Reforms	5.62			5.62
Other Rural Development Programmes	32,69.18	32,69.18
C.4 Irrigation & Flood Control				
Major Irrigation	42,91.66	25,12.09	...	68,03.75
Medium Irrigation	2,38.17	64.44	...	3,02.61
Minor Irrigation	88.79	4,57.51	...	5,46.30
Command Area Development	8.28	8.28
Flood Control & Drainage	70.47	1,99.30		2,69.77
C.5 Energy-				
Power	44,92.42	38.41	53.77	45,84.60
New and Renewable Energy	3.54	3.54
C.6 Industry & Minerals-				
Village & Small Industries	7,32.57	0.01	...	7,32.58
Industries	14,54.33	14,54.33
Iron & Steel Industries				
Non- Ferrous Mining & Metallurgical Industries	18.06	...	15.00	33.06
Consumer Industries	...	0.73	14.52	15.25
Other Industries	21.75	7.43	...	29.18
C.7 Transport-				
Ports & Light Houses	12.52	4.11		16.63
Civil Aviation	27.16			27.16
Roads & Bridges	9,23.65	14,73.76	...	23,97.41
Road Transport	3,47.19	...	1,67.13	5,14.32
Inland Water Transport	2.09	2.09
C.9 Science & Technology-				
Other Scientific Research	14.62	14.62
Ecology & Environment	10.23			10.23

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

Description	Revenue	Capital	L&A	Total
	(₹ in Crore)			
C.10 General Economic Services-				
Secretariat- Economic Services	5,38.35	5,38.35
Tourism	26.17	26.17
Foreign Trade & Export Promotion	1.65	1.65
Census, Surveys & Statistics	69.83	69.83
Civil Supplies	97.22	97.22
Other General Economic Services	8.46	8.46
Total- Economic Services	2,85,98.73	48,06.26	2,50.42	3,36,55.41
D. Loans, Grants in Aid & Contributions-				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	83.80	83.80
E. Loans to Government Servants, etc.-				
Loans to Government Servants etc.	93.76	93.76
Misc. Loans				
F. Public Debt-				
Internal Debt of the State Government			78,44.16	78,44.16
Loans and Advances from the Central Government			12,54.66	12,54.66
Total- Loans, Grants in Aid & Contributions, Loans to Government Servants, Public Debt	83.80	...	91,92.58	92,76.38
Total- Consolidated Fund Expenditure	7,94,71.16	65,20.27	98,43.89	9,58,35.32

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

B. EXPENDITURE BY NATURE

Object of Expenditure	2014-15 (02 June 2014 to 31 March 2015)		
	Revenue	Capital	Total
	(₹ in Crore)		
Grants-in-Aid	37648.23	1.47	37649.70
Salaries	11805.61	276.05	12081.66
Interest	12245.39	...	12245.39
Pensionary Charges	6801.87	...	6801.87
Major Works	37.30	5558.32	5595.62
Subsidies	4240.89	...	4240.89
Scholarships and Stipends	2311.96	...	2311.96
Minor Works	1109.26	387.52	1496.78
Contributions	1571.44	...	1571.44
Other Charges	554.41	266.76	821.17
Cost of Ration/Diet Charges	590.42	...	590.42
Professional Services	564.85	11.98	576.83
Office Expenses	286.29	25.12	311.41
Other Contractual Services	280.75	11.33	292.08
Supplies and Materials	264.44	...	264.44
Domestic Travel Expenses	185.07	10.41	195.48
Machinery and Equipment	55.68	105.98	161.66
Motor Vehicles	114.83	2.08	116.91
Rents, Rates and Taxes	71.89	1.74	73.63
Advertisements, Sales and Publicity Expenses	58.64	10.85	69.49
Petrol, Oil and Lubricants	48.36	1.69	50.05
Investments	...	49.47	49.47
User Charges	41.20	...	41.20
Other Administrative Expenses	18.26	5.19	23.45
Wages	17.23	1.43	18.66
Clothing, Tentage and Store	16.16	...	16.16

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

Object of Expenditure	2014-15 (02 June 2014 to 31 March 2015)		
	Revenue	Capital	Total
	(₹ in Crore)		
Arms and Ammunition	9.59	0.49	10.08
Secret Service Expenditure	9.89	...	9.89
Publications	7.29	0.20	7.49
Foreign Travel Expenses	5.64	...	5.64
Royalty	0.40	...	0.40
Rewards	0.31	...	0.31
Overtime Allowance	0.06	...	0.06
Writes off and Losses	0.02	...	0.02
Suspense	(-)0.65	...	(-)0.65
Deduct - Recoveries	(-)21.85	(-)28.47	(-)50.32
Inter Account Transfers	(-)1479.97	(-)179.34	(-)1659.31
TOTAL	79471.16	6520.27	85991.43

Note: Grants-in-aid under Revenue Account includes expenditure of ₹31,07.03 crore (Salaries-₹29,66.78 crore, Wages-₹0.09 crore, Domestic Travel Expenses-5.01 crore, Office Expenses-₹(-)0.73 crore, Publications-₹(-)0.42 crore ,Petrol, Oil & Lubricants-₹(-)0.51 crore, Minor Works-₹1,16.79 crore, Professional Services-₹(-)0.09 crore, Other Contractual Services-₹0.57 crore, Contributions-₹19.49 crore, Other Charges-0.04 crore subsidies₹0.01 crore) incurred under minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

* * *

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01 June 2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					(₹ in Crore)
A. Capital Account of General Services-					
4055	Capital Outlay on Police	10,30.80	...	49.37	49.37
4058	Capital Outlay on Stationery and Printing	6.16	...	0.72	0.72
4059	Capital Outlay on Public Works	10,21.68	...	50.85	50.85
4070	Capital Outlay on Other Administrative Services	8,14.37	...	28.04	28.04
Total- A		28,73.01	...	1,28.98	1,28.98
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	13,11.07	...	4,73.72	4,73.72
Total- (a)		13,11.07	...	4,73.72	4,73.72
<i>(b) Capital Account of Health and Family Welfare-</i>					
4210	Capital Outlay on Medical and Public Health	12,21.70	...	2,12.37	2,12.37
4211	Capital Outlay on Family Welfare	56.84	56.84
Total- (b)		12,78.54	...	2,12.37	212.37

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of	Amount allocated to Telangana	Expenditure during	Expenditure to end of
		01 June 2014 (Composite state of Andhra Pradesh)		2014-15 (02 June 2014 to 31 March 2015)	
					(₹ in Crore)
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	31,85.93	...	63.55	63.55
4216	Capital Outlay on Housing	2,96.81	...	4.13	4.13
4217	Capital Outlay on Urban Development	7.65	...	1,45.32	1,45.32
Total- (c)		34,90.39	...	2,13.00	2,13.00
					34,90.39
(d) Capital Account of Information and Broadcasting-					
4220	Capital Outlay on Information and Publicity	6.50
Total- (d)		6.50	6.50
					6.50
(e) Capital Account of Welfare of SCs, STs, Other BCs and Minorities-					
4225	Capital Outlay on Welfare of SCs, STs , Other BCs and Minorities	35,55.63	...	5,00.01	5,00.01
Total- (e)		35,55.63	...	5,00.01	35,55.63
					35,55.63
(g) Capital Account of Social Welfare and Nutrition-					
4235	Capital Outlay on Social Security and Welfare	3,11.85	...	34.88	34.88
Total- (g)		3,11.85	...	34.88	3,11.85
					3,11.85

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01 June 2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
		(₹ in Crore)			
(h) Capital Account of other Social Services-					
4250 Capital Outlay on Other Social Services		4,83.22	...	1,51.05	151.05 4,83.22
Total- (h)		4,83.22	...	1,51.05	151.05 4,83.22
Total- B		1,04,37.20	...	15,85.03	15,85.03 1,04,37.20
C. Capital Account of Economic Services-					
(a) Capital Account of Agriculture and Allied Activities-					
4401 Capital Outlay on Crop Husbandry		59.07	...	2.36	2.36 59.07
4402 Capital Outlay on Soil and Water Conservation		0.01 0.01
4403 Capital Outlay on Animal Husbandry		59.74	...	40.82	40.82 59.74
4404 Capital Outlay on Dairy Development		69.60 69.60
4405 Capital Outlay on Fisheries		60.97	...	2.00	2.00 60.97
4406 Capital Outlay on Forestry and Wild Life		1,13.12	...	2.29	2.29 1,13.12
4408 Capital Outlay on Food Storage and Warehousing		9.19 9.19
4415 Capital Outlay on Agricultural Research and Education		25.00 25.00
4416 Investment in Agricultural Financial Institutions		1.00	1.00 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01 June 2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
		(₹ in Crore)			
4425	Capital Outlay on Co-operation	3,25.19	3,25.19
4435	Capital Outlay on Other Agricultural Programmes	51.11	51.11
Total- (a)		7,73.00	...	48.47	48.47
					7,73.00
(b) <i>Capital Account of Rural Development-</i>					
4515	Capital Outlay on Other Rural Development Programmes	18,52.76	18,52.76
Total- (b)		18,52.76	18,52.76
(d) <i>Capital Account of Irrigation and Flood Control-</i>					
4700	Capital Outlay on Major Irrigation	8,77,07.45	...	25,12.09	25,12.09
4701	Capital Outlay on Medium Irrigation	48,68.00	...	64.44	64.44
4702	Capital Outlay on Minor Irrigation	95,47.74	...	4,57.51	4,57.51
4705	Capital Outlay on Command Area Development	2,38.99	...	0.00	2,38.99
4711	Capital Outlay on Flood Control Projects	26,41.02	...	1,99.30	199.30
Total- (d)		10,50,03.20	...	32,33.34	32,33.34
					10,50,03.20

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01 June 2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
		(₹ in Crore)			
(e) Capital Account of Energy-				...	
4801	Capital Outlay on Power Projects	53,27.94	...	38.41	38.41 53,27.94
4810	Capital Outlay on New and Renewable Energy	0.59 0.59
Total- (e)		53,28.53	...	38.41	38.41 53,28.53
(f) Capital Account of Industry and Minerals-					
4851	Capital Outlay on Village and Small Industries	75.81	...	0.01	0.01 75.81
4852	Capital Outlay on Iron and Steel Industries	4.73	4.73
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	8,91.27	8,91.27
4854	Capital Outlay on Cement & Non-metallic Mineral Industries	0.22	0.22
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	3,48.20	...	0.73	0.73 3,48.20

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01 June 2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
		(₹ in Crore)			
4875	Capital Outlay on Other Industries	6,01.45	...	7.43	7.43 6,01.45
4885	Other Capital Outlay on Industries and Minerals	71.68	71.68
Total- (f)		20,71.12	...	8.17	8.17 20,71.12
(g) Capital Account of Transport-					
5051	Capital Outlay on Ports and Light Houses	8,65.91	...	4.11	4.11 8,65.91
5053	Capital Outlay on Civil Aviation	72.24	72.24
5054	Capital Outlay on Roads and Bridges	1,71,82.89	...	14,73.76	14,73.76 1,71,82.89
5055	Capital Outlay on Road Transport	1,82.84	1,82.84
5056	Capital Outlay on Inland Water Transport	7.81	7.81
Total- (g)		1,83,11.69	...	14,77.87	14,77.87 1,83,11.69
(j) Capital Account of General Economic Services-					
5452	Capital Outlay on Tourism	23.35	23.35
5453	Capital Outlay on Foreign Trade and Export Promotion	13.00	13.00
5465	Investments in General Financial & Trading Institutions	28.96	28.96

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01 June 2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
		(₹ in Crore)			
5475	Capital Outlay on Other General Economic Services	46,33.85
	Total- (j)	46,99.16	46,99.16
	Total- C	13,80,39.46	...	48,06.26	48,06.26
	Total- Expenditure Capital Account	15,13,49.67	...	65,20.27	65,20.27

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE
EXPLANATORY NOTES

1. Expenditure figures under the following Major Heads includes the expenditure met out of an advance from the Contingency Fund during the year 2013-14 and during the period 01 April to 01 June 2014 and recouped to the Fund during the period from 02 June 2014 to 31 March 2015.

2013-14	-	MH	4701	Capital Outlay on Medium Irrigation	₹3,45,39,389
01 April to 01 June 2014	-	{	MH	4406 Capital Outlay on Forestry and Wildlife	₹1,34,14,711
			MH	5054 Capital Outlay on Roads and Bridges	₹3,28,37,070

2. During the period 02 June 2014 to 31 March 2015, the Government of Andhra Pradesh invested ₹9.23 crore in Government Companies and ₹40.24 crore in Co-operative Institutions and Local Bodies, total investment being ₹49.47 crore. This excludes the investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹28,03.30 crore pending apportionment.

3. On 31 March 2015 there were six departmentally managed Commercial and Quasi Commercial undertakings. Out of the six, Government Distillery, Narayanaguda has stopped production with effect from 01/10/1993. In addition, there were 3 departmentally managed units of Tungabhadra Project, which is a Joint venture of Government of Andhra Pradesh and Government of Karnataka. Proforma accounts for the above have not been received (December 2015).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

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

Nature of Borrowings	Balance as on 01 June 2014	Amount allocated to Andhra Pradesh	Receipts from 02 June 2014 to 31 March 2015	Repayments from 02 June 2014 to 31 March 2015	Balance as on 31 March 2015				
					(₹ in crore)				
A. Public Debt									
6003 Internal Debt of the State Government									
Market Loans	11,70,50.53	6,82,63.87	1,15,86.70	14,10.39	7,84,40.18				
WMA from the RBI	62,01.04	49,05.51	12,95.53				
Bonds	4,87.33	2,84.21	16,01.54	2,43.61	16,42.14				
Loans from Financial Institutions	57,03.65	32,51.14	5,04.34	5,50.43	32,05.05				
Special Securities issued to National Small Savings Fund	2,52,07.73	1,47,01.15	11,41.26	6,75.67	1,51,66.74				
Other Loans	4,06.42	3,28.58	...	58.55	270.03				
					(-)88.20^(y)				
6004 Loans and Advances from the Central Government									
01 Non-Plan Loans	71.82	40.86	...	6.30	34.56				
					1.75				
02 Loans for State Plan Schemes	1,75,82.51	1,02,54.12	4,45.91	12,48.36	94,51.67				
					...				
03 Loans for Central Plan Schemes	3.59				
					3.59				
04 Loans for Centrally Sponsored Plan Schemes				
					...				

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

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(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 June 2014	Amount allocated to Andhra Pradesh	Receipts from		Repayments from 02 June 2014 to 31 March 2015	Balance as on 31 March 2015
			02 June 2014 to 31 March 2015	02 June 2014 to 31 March 2015		
07 Pre-1984 -85 Loans	8.74	8.74
Total Public Debt (A)	(^(*)16,65,22.32	9,71,23.93	2,14,80.79	90,98.82	10,95,05.90	(-)81.09(y)
B. Other Liabilities						
Public Accounts						
Small Savings Provident Funds etc.	1,40,77.84	...	18,53.22	11,09.37	7,43.85	1,40,77.84
Reserve Funds Bearing interest	49.33	...	7,57.91	7,57.80	0.11	49.33
Reserve Funds not bearing interest	24,09.73	52.90	11,76.03	12,42.91	(-)13.98(y)	23,19.03
Deposits bearing interest	47,74.22	...	12,66.39	13,10.90	(-)44.51(y)	47,74.22
Deposits not bearing interest	1,23,38.19	...	3,67,62.51	3,16,87.94	50,74.58	1,23,38.19
Total Other Liabilities (B)	3,36,49.31	52.90	4,18,16.06	3,61,08.92	57,60.04	3,35,58.61
Total Public Debt & Other Liabilities(A+B)	20,01,71.63	9,71,76.83	6,32,96.85	4,52,07.74	11,52,65.94	3,34,77.52

(*)

(a)The Balance of ₹ 14,88,55.66 Crore under MH 6003 as on 01 June 2014 has been provisionally apportioned to the tune of ₹ 14,89,50.83 Crore between two states. ₹ 8,68,28.95 Crore provisionally allocated to Andhra Pradesh and ₹ 6,21,21.88 Crore provisionally allocated to Telangana State, leaving un- apportioned balance ₹(-) 95.17 Crore shown in bold font in both the states. ₹ 14,80,60.22 Crore is provisionally apportioned as per GoI notification No. F9 (1)-13(S) 2014/Dt.14.01.2015 and ₹ 8,90.61 Crore is provisionally apportioned on population basis pending issue of notification by GoI.

(b) Out of the balance ₹ 1,76,66.66 Crore under MH 6004 , ₹ 1,02,94.98 Crore allocated to Andhra Pradesh and ₹73,57.60 Crore allocated to Telangana State, provisionally on Population Basis and ₹14.08 Crore shown in bold font in both the states represent the un-apportioned balance. Minor head wise details are available in statement no.17

(y)

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

(a). It is stipulated in FRBM Act as amended in Act 8 of 2011 that the outstanding total liabilities do not exceed 27.6 per cent of the GSDP by the end of 2015. The total liability (including guarantee as per Section-2(1) of FRBM Act as percentage to GSDP during 2014-15 is 24.22 per cent against a ceiling of 27.6 per cent as fixed by Govt. of India in pursuance of the recommendation of 13th Finance Commission

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

(c). **Internal Debt:** This includes market loans which are long-term loans (having a currency of more than 12 months) raised in the open market. As on 31 March 2015, eight loans totaling ₹1,10,00 crore bearing interest varying from 8.06 per cent to 9.08 per cent redeemable in the years 2024 and 2025 were raised at par. Out of six redeemable Andhra Pradesh State Development Loans in 2014-15, repayment of three Market Loans viz., 7.32 per cent, 7.02 per cent and 7.36 per cent were made during 2014-15 to the extent of ₹14,10.35 crore out of which 2 loans pertains to APSD loans 2014. In addition an amount of ₹0.04 crore was paid in discharge of market loans not bearing interest.

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

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

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Reserve Bank of India in January 1999 has decided to contribute to the fund an amount equivalent to one percent of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.

The above scheme has been revised and modified vide G.O.Ms.No.24, dt.23-01-2008 in supersession of the earlier order issued by Finance Department vide G.O.Ms.No.80, dt.16-06-1999. The revised CSF 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 of Internal Debt and Public Account liabilities of the State Government.

The opening balances in the Funds at the commencement of 02 June 2014 and to the end of 31 March 2015 are shown below:

Sinking Fund

Opening Balance on 01 June 2014	Amount allocated to Andhra Pradesh	Additions from 02 June 2014 to 31 March 2015	Withdrawals from 02 June 2014 to 31 March 2015	Closing Balance as on 31 March 2015
(♦)56,11.62	32,73.28	7,66.09	18.85	(₹ in Crore) 40,20.52

An amount of ₹39,66.62 crore was invested from the balance of ₹40,20.52 crore at the credit of Sinking Funds.

Towards amortization arrangement for the loans taken from Life Insurance Corporation of India, no amount was set apart during the year 2014-2015. The total balance in the Sinking Fund for the purpose at the end of the year was ₹1.00 crore.

2. Loans from Government of India: The details of loans obtained from the Government of India are given in Statement No.17. An amount of ₹4,45.72 crore towards back to back loans were received as on 31 March 2015 for State Plan Schemes.

3. Other Loans: The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹63,17.58 crore as on 31 March 2015. The details of these loans are given in Statement No.17.

4. Small Savings, Provident Funds etc.: This includes balances under Investments of National Small Savings Fund, provident fund of Government Servants and balance in certain other funds. Particulars of outstanding balances are given in Statement No.17. Small Savings collected from a State are given back 85% to the State Governments as loans against which they are required to issue special securities in favour of NSSF. The details are as hereunder.

(♦) ₹ 32,73.28 crore(CR) allocated in population ratio and balance allocated to Telangana State as per Andhra Pradesh Reorganisation Act 2014

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Receipt from GOI M/o. Finance D/O. Economic Affairs:	₹ 11,41.26 crore
Investment by RBI in Special Securities:	₹ 6,75.67 crore
Interest on NSSF:	₹ 12,55.42 crore

(ii) Other Obligations

In addition to the above the balances at the credit of earmarked and other funds and also certain deposits to the extent they have not been invested but are merged with General Cash Balance of Government also constitute liabilities of the State Government. Such liability at the end of 31 March 2015 was ₹50,16.19 Crore(Apportioned) and ₹1,94,80.77 crore (Un-apportioned) as shown below. Further details are given in Statement Nos.21 and 22.

Nature of Obligation	Balance on 01 June 2014	Amount allocated to Andhra Pradesh	Receipts from 02 June 2014 to 31 March 2015	Repayments from 02 June 2014 to 31 March 2015	Balance on 31 March 2015
	(₹ in Crore)				
(i) Interest bearing obligations such as:					
(a) Depreciation Reserve Funds of Government Commercial undertakings etc.	49.33	...	7,57.91	7,57.80	0.11
					49.33
(b) Other Obligations	47,74.22	...	12,66.39	13,10.90	(-)44.51 ^(y)
					47,74.22
(ii) Non-Interest bearing obligations such as Deposits other Earmarked funds etc.	1,47, 47.92	52.90	3,79,38.54	3,29,30.85	50,60.59
					1,46,57.22
Total	1,95, 71.47	52.90	3,99,62.84	3,49,99.55	50,16.19
					1,94,80.77

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(iii) Service of Debt

Interest on Debt and Other Obligations:

The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 02 June 2014 to 31 March 2015 are shown below:

		2014-2015 (02 June 2014 to 31 March 2015)	2014-2015 (01 April to 01 June 2014)
		(₹ in Crore)	
(i)	Gross Debt and other obligations outstanding at the end of the year		
(a)	Public Debt and Small Savings, Provident Funds etc.	11,02,49.75	18,06,00.16
(b)	On other obligations	50,16.19	1,95,71.47
	Total(i)	11,52,63.94	20,01,71.63
(ii)	Interest paid by Government		
(a)	On Public Debt and Small Savings, Provident Funds etc.	78,96.94	20,90.95
(b)	On Other obligations	19.33	...
	Total(ii)	79,16.27	20,90.95
(iii)	Deduct		
(a)	Interest received on Loans and Advances given by Government	41.19	12.76
(b)	Interest realized on Investment of cash balances	2,10.72	61.99
	Total(iii)	2,51.91	74.75
(iv)	Net Interest charged	76,64.36	20,16.20
(v)	Percentage of Gross Interest(item(ii)) to total revenue receipts	12.05	8.37
(vi)	Percentage of net interest(item (iv)) to total revenue receipts	11.67	8.07

There was in addition certain other receipts and adjustments totaling ₹43,45.22 crore such as interest received from Commercial Departments (₹43,40.61 crore), Miscellaneous Receipts (₹4.61 crore). Even after taking into account these receipts, there would still be a net burden of interest of ₹33,19.14 crore on Revenue (which works out to 5.05 per cent of the total revenue receipts).

The Government also received during the year ₹1.78 crore as Dividend on investments in Commercial undertakings etc.

(iv) Appropriation for Reduction or Avoidance of Debt

	2014-2015 (02 June 2014 to 31 March 2015)	2014-2015 (01 April 2014 to 01 June 2014)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	5,13.05	...

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 June 2014 (Composite state of Andhra Pradesh)	Actuals during 2 June 2014 to 31 March 2015					Interest payment in arrears ^(*)
		Balance allocated to Andhra Pradesh	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31 March 2015	
1	2	3	4	5	6	7	8
Statutory Corporations/Govt. companies	61,24.18	...	2,35.89	2,46.63	...	(-10.74 ^(y) 61,24.18	5,58.37
Universities/Academic Institutions	19.28	1.83
Panchayati Raj Institutions	46.32	4.40
Municipalities/Municipal Councils/Municipal Corporations	6,59.96	62.70
Urban Development Authorities	50,04.60	...	1,23.22	1,23.22 50,04.60	4,75.43
Housing Boards	34.12	3.24
State Housing Corporation	1,18,41.80	...	2,20.07	2,20.07 1,18,41.80	11,24.97
Co-operative Societies/Co-operative Corporations/ Banks	12,73.40	...	14.52	1.17	...	13.35 12,73.40	1,20.86
Loans to Government Servants	4,00.07	...	93.77	48.25	0.01	45.51 4,00.07	...
Others	26,95.95	...	57.59	57.59 26,95.95	2,56.12
Total - F- Loans and Advances	2,80,99.68	...	7,45.06	2,96.05	0.01	4,49.00 2,80,99.68	26,07.92

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

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

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in Crore)

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

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

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

(₹ in Crore)

Sector	Balance as on 1 June 2014 (Composite state of Andhra Pradesh)	Actuals during 2 June 2014 to 31 March 2015				Write-off of irrecoverable loans and advances	Balance as on 31 March 2015	Interest payment in arrears ^(*)
		Balance allocated to Andhra Pradesh	Disbursements	Repayments				
1	2	3	4	5	6	7	8	
A. General Services-								
(i) Pension and Miscellaneous General Services-								
Pension and Miscellaneous General Services	0.65	0.06
Total - Pension and Miscellaneous Services	0.65	0.06
Total - A - General Services	0.65	0.06
B. Social Services								
Education, Sports, Art & Culture	2,28.51	21.71
Health and Family Welfare	5,62.16	...	17.87	17.87	53.41
Water Supply & Sanitation, Housing and Urban Development	2,03,72.49	...	3,83.02	3,83.02	2,03,72.49	19,35.39
Information and Broad Casting	44.36	4.21
Social Welfare & Nutrition	10,56.90	1,00.41
Others	70.47	6.69
Total - B - Social Services	2,23,34.89	...	4,00.89	4,00.89	21,21.82	2,23,34.89

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 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 1 June 2014 (Composite state of Andhra Pradesh)	Balance allocated to Andhra Pradesh	Actuals during 2 June 2014 to 31 March 2015			Write-off of irrecoverable loans and advances	Balance as on 31 March 2015	Interest payment in arrears ^(*)
			Disbursements	Repayments	6			
1	2	3	4	5	7	8		
C. Economic Services								
Agriculture and allied Services	8,20.99	1.17	...	(-)1.17 ^(y)	77.88	8,20.99
Irrigation and flood control	1,63.35	15.52
Energy	20,30.35	...	53.77	2,46.63	...	(-)1,92.86 ^(y)	1,69.45	20,30.35
Industry and Minerals	8,62.53	...	29.52	29.52	81.94	8,62.53
Transport	14,54.92	...	167.12	1,67.12	1,38.22	14,54.92
General Economic Services	22.44	2.13	22.44
Total - C - Economic Services	53,54.58	...	2,50.41	2,47.80	...	2.61	4,85.14	53,54.58
D. Loans to Govt. Servants								
Loans to Government Servants	4,00.07	...	93.76	48.25	0.01	45.50	...	4,00.07
Total - D - Loans to Government Servants	4,00.07	...	93.76	48.25	0.01	45.50	...	4,00.07

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

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

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

(₹ in Crore)

Sector	Balance as on 1 June 2014 (Composite state of Andhra Pradesh)	Balance allocated to Andhra Pradesh	Actuals during 2 June 2014 to 31 March 2015				Balance as on 31 March 2015	Interest payment in arrears ^(♦)	
			Disbursements	Repayments	Write-off of irrecoverable loans and advances				
1	2	3	4	5	6	7	8		
E. Loans for Miscellaneous Purposes									
Loans for Miscellaneous purposes	9.49	0.90
Total – E - Loans for Miscellaneous purposes	9.49	0.90
Total – F -Loans and Advances	2,80,99.68	...	7,45.06	2,96.05	0.01	4,49.00	26,07.92	2,80,99.68	

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanees Entities

(₹ in Crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015
		Principal	Interest ^(*)	Total		
1	2	3	4	5	6	7
1.	A P Agro Industries Development Corporation	13.25	3.78	17.03	2002	13.25
2.	A P BCs Co-op Finance Corporation	14.78	4.21	18.99	2002	14.78
3.	A P Beverages Corporation	0.21	0.06	0.26	2002	0.21
4.	A P Civil Supplies Corporation	19.42	5.53	24.95	2002	19.42
5.	A P Co-op Bank	8.51	2.42	10.93	2002	8.51
6.	A P Co-op Central Agricultural Development Bank	2,41.29	68.77	3,10.06	2002	2,41.29
7.	A P Co-op Marketing Societies	2.22	0.63	2.85	2002	2.22
8.	A P Co-operative Oil Seeds Groundnuts Federation	9.21	2.62	11.83	2002	9.21
9.	A P Dairy Development Co-operative Federation	86.23	24.49	1,10.71	2002	86.23
10.	A P Fisheries Development Corporation	0.03	0.01	0.04	2002	0.03
11.	A P Forest Development Corporation	13.79	0.00	13.79	2002	13.79
12.	A P GENCO	13,26.42	3,52.27	16,78.69	2002	10,90.89
13.	A P Girijan Cooperative Corporation	16.38	4.67	21.05	2002	16.38
14.	A P Health Medical Housing and Infrastructure Development Corporation	5,56.76	1,34.58	6,91.34	2002	5,74.63
15.	A P Heavy Machinery and Engineering Ltd	1.00	0.29	1.29	2002	1.00

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanees Entities

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015 <i>(₹ in Crore)</i>
		Principal	Interest	Total		
1	2	3	4	5	6	7
16.	A P Housing Board	33.69	9.60	43.30	2002	33.69
17.	A P Industrial infrastructure Corporation	2,78.61	45.31	3,23.92	2002	2,78.61
18.	A P Karshak Parishad	0.42	0.12	0.55	2002	0.42
19.	A P Mahila Abhivruddhi Society	4.18	0.98	5.16	2009	0.03
20.	A P Markfed	28.95	8.25	37.21	2002	28.95
21.	A P Mineral Development Corporation	0.00	0.00	0.00		15.00
22.	A P Rajiv swgruha corporation	3,51.00	33.35	3,84.35	2013	3,51.00
23.	A P Revenue Association, Hyderabad	0.20	0.06	0.26	2002	0.20
24.	A P Scooters Limited	5.99	1.71	7.70	2002	5.99
25.	A P SCs Co-op Finance Corporation	2,28.21	54.43	2,82.64	2002	2,28.21
26.	A P Sheep and Goat Development Co-op Federation	5.36	1.02	6.38	2002	5.36
27.	A P State Construction Corporation	10.44	2.98	13.42	2002	10.44
28.	A P State Electricity Board	20.24	5.77	26.01	2002	20.24
29.	A P State Film Development Corporation	44.36	12.64	57.00	2002	44.36
30.	A P State Finance Corporation	12.93	3.68	16.61	2002	12.93
31.	A P State Housing Corporation	56,21.58	15,39.47	71,61.06	2002	57,33.58
32.	A P State Housing Indiramma Programme	76,81.96	18,91.80	95,73.76	2007	78,29.76
33.	A P State Industrial Development Construction Corporation	33.75	9.62	43.37	2002	33.75
34.	A P State Irrigation Development Corporation	1,25.88	35.88	1,61.76	2002	1,25.88

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanees Entities

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015
		Principal	Interest	Total		
1	2	3	4	5	6	7
35.	A P State Meat & Poultry Development Corporation	1.55	0.44	1.99	2002	1.55
36.	A P State Minorities Finance Corporation	10.05	2.02	12.07	2011	10.05
37.	A P State Police Housing Corporation	1,73.93	47.33	2,21.25	2002	1,73.93
38.	A P State Road Transport Corporation	12,43.61	2,99.24	15,42.85	2004	14,10.73
39.	A P State SCs and STs Co-op Housing Societies Federation	25.19	7.18	32.37	2002	25.19
40.	A P State Seeds Development Corporation	1,94.92	55.55	2,50.48	2002	1,94.92
41.	A P State Small Scale Industries Development Corporation	1.53	0.44	1.97	2002	1.53
42.	A P Textiles Development Corporation	0.43	0.12	0.55	2002	0.43
43.	A P STs Co-op Finance Corporation	0.12	0.03	0.15	2002	0.12
44.	A P TRANSCO	7,03.92	1,49.16	8,53.08	2002	7,46.59
45.	A P Tribal Development Corporation	0.01	0.00	0.02	2002	0.01
46.	A P Urban Development and Housing Corporation	12.63	3.60	16.23	2002	12.63
47.	A P Urban Finance & Infrastructure development Corporation	2,36.17	67.31	3,03.47	2002	2,36.17
48.	A P Vikalangula Co-op Corporation	3.09	0.88	3.97	2002	3.09
49.	Allwyn Auto Ltd	33.45	9.53	42.98	2002	33.45

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanees Entities

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015 (₹ in crore)
		Principal	Interest	Total		
1	2	3	4	5	6	7
50.	Allwyn Watches Ltd	39.39	11.22	50.61	2002	39.39
51.	Ananthapur Sheep Breeders Co-op Union	0.05	0.02	0.07	2002	0.05
52.	APCO	1,79.92	24.84	2,04.76	2002	1,79.92
53.	Azamjahi Mills	1.24	0.35	1.59	2002	1.24
54.	Bhagyanagar Urban Devpt Authority	0.71	0.20	0.91	2009	0.71
55.	C R Rao Advanced Institute of Mathematics	3.50	0.91	4.41	2009	0.03
56.	Chirala of Co-operative Spinning Mills	12.55	3.58	16.13	2003	12.55
57.	Chittoor Dairy Cooperative Milk Producers Union	17.24	4.91	22.16	2002	17.24
58.	Co-op Sugar factories	1,96.41	54.24	2,50.65	2002	2,10.93
59.	Co-operative spinning mills	33.48	9.54	43.02	2002	33.48
60.	Fishermen Co-operatives	14.04	4.00	18.04	2002	14.04
61.	Girijan Cooperatives	1.02	0.29	1.31	2002	1.02
62.	Guntakal Co-op spinning Mills	1.18	0.34	1.52	2002	1.18
63.	Hyderabad Allwyn Ltd	51.23	14.60	65.83	2002	51.23
64.	Hyderabad Chemicals and Fertilizers Ltd	5.80	1.65	7.45	2002	5.80
65.	Hyderabad Metro Development Authority	3663.17	868.36	45,31.53	2009	37,86.39
66.	Hyderabad Metro Rail Ltd	12,83.00	2,44.07	15,27.07	2011	12,83.00
67.	Hyderabad Metropolitan Water Supply & Sewerage Board	18,43.01	4,24.00	22,67.00	2002	18,43.01

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanees Entities

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015
		Principal	Interest	Total		
1	2	3	4	5	6	7
68.	Hyderabad Public School	12.56	3.58	16.14	2002	12.56
69.	ICDP	72.59	20.61	93.20	2003	72.59
70.	ILTD TOBACCO GROWERS	1.87	0.53	2.41	2002	1.87
71.	JN Institute of Advanced Studies	1.75	0.50	2.25	2009	0.00
72.	Krishna District Milk Producers Co-operative Union Ltd	0.16	0.05	0.21	2002	0.16
73.	Kadapa Sheep Breeders Co-operative Union	1.14	0.32	1.46	2002	1.14
74.	Krishi Engg/Krishi Foundry Ltd	0.07	0.02	0.09	2002	0.07
75.	LIDCAP	6.88	1.96	8.84	2002	6.88
76.	Municipal Corporation of Hyderabad	4.36	1.24	5.60	2002	4.36
77.	Municipal Corporations	6.39	1.82	8.21	2002	6.39
78.	Municipalities	35.33	6.84	42.18	2002	35.33
79.	Municipalities Hyderabad and surroundings	60.16	17.15	77.30	2002	60.16
80.	Municipalities and Corporations	38.56	10.99	49.55	2002	38.56
81.	Nagarjuna University	0.13	0.04	0.17	2002	0.13
82.	National Scholarships Scheme	6.59	1.88	8.46	2002	6.59
83.	Nizam Sugar Factory Ltd	10.78	3.07	13.85	2002	10.78
84.	OILFED	1.00	0.29	1.29	2002	1.00
85.	Other Cooperatives	21.96	6.26	28.22	2002	21.90
86.	Others	1,48.66	42.37	1,91.03	2002	1,51.70

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanees Entities

(₹ in crore)

Sl.No	Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015
		Principal	Interest	Total		
1	2	3	4	5	6	7
87.	Panchayati Raj Institutions	46.43	13.23	59.66	2002	51.64
88.	Public Sector Undertakings	31.07	8.86	39.93	2002	31.07
89.	Rajahmundry Co-operative Spinning Mills	36.67	10.45	47.12	2002	36.67
90.	RFC	13.77	3.92	17.69	2002	13.77
91.	Sir Silk Mills	2.55	0.73	3.27	2002	2.55
92.	Sports Authority of AP	2,09.23	56.67	2,65.90	2002	2,09.23
93.	State Teachers Union, Hyderabad	0.10	0.03	0.13	2009	0.10
94.	Textile Processing Co-op Society Ltd Hyderabad	1.81	0.52	2.33	2002	1.81
95.	Tobacco Growers Co-op Union Limited	4.50	1.28	5.78	2002	4.50
96.	Town Planning Trust	0.02	0.01	0.02	2002	0.02
97.	TRICOR	21.44	6.11	27.55	2002	21.44
98.	Vijayawada Airport	4.00	1.14	5.14	2002	4.00
99.	Visakhapatnam Town Planning Trust	0.86	0.25	1.11	2002	0.86
100.	Visakhapatnam Urban Development Authority	0.17	0.05	0.21	2002	0.17
101.	Vishakapatnam Water Supply Scheme	10.70	3.05	13.75	2002	10.70
102.	Voltas Ltd.,	2.00	0.57	2.57	2002	2.00
103.	Voluntary Retirement Scheme	98.56	28.09	1,26.65	2002	98.56

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investment in the share Capital and Debentures of different Concerns as on 01 June 2014
(01 April to 01 June 2014) and 2014-15 (02 June 2014 to 31 March 2015)**

Name of the Concern	2014-15(02 June 2014 to 31 March 2015)			Position as on 01 June 2014		
	Number of Concerns	Investment at the end of 31 March 2015	Dividend/ interest received from 02 June 2014 to 31 March 2015	Number of Concerns	Investment at the end of the year 01 June 2014	Dividend/ interest received from 01 April to 01 June 2014
(₹ in Crore)						
1. Statutory Corporations	3	2,05.57	...	4	2,05.57	5.00
2. Rural Banks	1	26.95	...	2	26.95	...
3. Government Companies	52	65,68.25	0.07	55	65,59.01	0.32
4. Other Joint Stock Companies & Partnerships	27	57.70	...	37	57.70	0.39
5. Co-operative Institutions and Local Bodies	65	15,96.14	...	74	15,55.90	0.01
TOTAL	148	84,54.61	1.78^(#)	172	84,05.13	6.30^(*)
(\\$) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from 'CONSOLIDATED FUND'						
		84,50.68			84,01.20	
'EARMARKED FUNDS'						
		3.93			3.93	
TOTAL		84,54.61			84,05.13	

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

(#) Includes Dividend of ₹1.35 crore pertains to Streenidhi Credit Co-operative Federation Ltd. of Andhra Pradesh and ₹0.36 crore credited to MH 0050-Dividends and Profits, but excluded in the statement for want of full particulars of investment.

(*) Includes Dividend of ₹0.58 crore pertains to Andhra Pradesh Co-operative Oil Seeds Growers' Federation Limited credited to MH 0050-Dividends and Profits, but excluded in the statement for want of full particulars of investment.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Sector (No.of Guarantees within bracket) (*)	Maximum Amount Guaranteed	Outstanding at the beginning of 02 June 2014	Additions upto 31 March 2015	Deletions (other than invoked upto 31 March 2015)	Invoked upto 31 March 2015		Outstanding at the end of 31 March 2015	Guarantee commission or fee		Other material details
1	2	3	4	5	6	7	8	9	10	11
(₹in Crore)										
Power	85,85.83	85,85.83
Co-operatives	5,78.03	2,98.58	...	0.40 ^(€)	...
Agriculture	1,19.54	1,19.54
Roads & Transport	6,84.23	3,71.29
State Financial Corporation	5,74.20	5,74.20
Urban Development & Housing	3,46.80	2,91.62
Other Institutions	4,34.31	4,34.24
TOTAL	1,13,22.94	1,06,75.30	...	0.40	...

Note: 1) The Statement is compiled based on the Budget Document of 2015-16(V/2) of Government of Andhra Pradesh.

2) Information pertaining to Columns 3 to 7 has not been provided by the State Government/Department.

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

(€) Guarantee Commission of ₹ 0.40 lakh (₹39,68,000) remitted by AP Scheduled Castes Co-operative Finance Corporation Limited vide Challan No.12248 dt 19/12/2014.

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

(i) Grants-in-Aid paid in Cash

Grantee Institutions	Grants Released			Grants for Creation of Capital Assets
	2014-15 (02 June 2014 to 31 March 2015)			2014-15 (02 June 2014 to 31 March 2015)
	Non-Plan	Plan including CSS and CP	Total	
(₹ in Crore)				
1. Panchayati Raj Institutions				
(i) Zilla Parishads	31,06.89	9,32.53	40,39.42	6,00.12
(ii) Panchayat Samities	4,23.61	0.92	4,24.53	0.92
(iii) Gram Panchayats	15,10.08	...	15,10.08	...
(iv) Others	43,22.23	22,38.20	65,60.43	...
2. Urban Local Bodies				
(i) Municipal Corporations	4,05.51	6,02.38	10,07.89	17.36
(ii) Municipalities/ Municipal Councils	6,18.27	2.74	6,21.01	0.02
(iii) Others	36.71	3,44.12	3,80.83	...
3. Public Sector Undertakings				
(i) Government Companies	20.84	1.00	21.84	...
(ii) Statutory Corporations	4,50.35	34.22	4,84.57	...
4. Autonomous Bodies				
(i) Universities	11,28.92	1,11.62	12,40.54	...
(ii) Development Authorities	...	13.85	13.85	...
(iii) Co-operative Institutions	12.87	23.02	35.89	...
(iv) Others	6,85.98	5,47.94	12,33.92	0.25
5. Non-Government Organisations	7,37.24	87.36	8,24.60	...
6. Others (not covered by items 1 to 5 above)	1,34,59.84	57,88.99	1,92,48.83	1.89
TOTAL^(S)	2,69,19.34	1,07,28.89	3,76,48.23	6,20.56

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

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

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

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

Grantee Institution	Total Value	
	2014-15(02 June 2014 to 31 March 2015)	2014-15(01 April 2014 to 01 June 2014)
	(₹ in Crore)	
1. Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
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		
TOTAL		

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals		
	2014-15 (02 June 2014 to 31 March 2015)	Voted	Total
	Charged		(₹ in Crore)
Expenditure Heads (Revenue Account)	79,81.86	7,14,89.30	7,94,71.16
Expenditure Heads (Capital Account)	60.40	64,59.87	65,20.27
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	90,98.82	7,45.07	98,43.89
TOTAL	1,71,41.08	7,86,94.24	9,58,35.32

(a) The figures have been arrived as follows:-

E. Public Debt			
Internal Debt of the State Government	78,44.16	...	78,44.16
Loans & Advances from the Central Govt.	12,54.66	...	12,54.66
F. Loans and Advances^(*)			
Loans for General Services
Loans for Social Services	...	4,00.89	4,00.89
Loans for Economic Services	...	2,50.42	2,50.42
Loans to Government Servants, etc.	...	93.76	93.76
Loans for Miscellaneous Purposes
G. Inter-State Settlement			
Inter-State Settlement
H. Transfer to Contingency Fund			
Transfer to Contingency Fund

(*) A more detailed account is given in Statement No.18 at pages 329 to 406.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2014-15(02 June 2014 to 31 March 2015) is as under:-

Percentage of total expenditure	
Charged	Voted
17.89	82.11

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Andhra Pradesh	During 02 June 2014 to 31 March 2015	On 31 March 2015
(₹in Crore)				
Capital and Other Expenditure-				
Capital Expenditure-				
Public Works	10,21.67	...	50.85	50.85
				10,21.67
Other General Services	18,51.34	...	78.13	78.13
				18,51.34
Education, Sports, Art & Culture	13,11.07	...	4,73.72	4,73.72
				13,11.07
Health and Family Welfare	12,78.54	...	2,12.37	2,12.37
				12,78.54
Water Supply & Sanitation, Housing and Urban Development	34,90.39	...	2,13.00	2,13.00
				34,90.39
Information and Broadcasting	6.50
				6.50
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	35,55.63	...	5,00.01	5,00.01
				35,55.63
Social Welfare and Nutrition	3,11.85	...	1,85.93	1,85.93
				3,11.85
Other Social Services	4,83.22
				4,83.22
Agriculture and Allied Activities	7,74.34	1.34	47.13	48.47
				7,73.00
Rural Development	18,52.76
				18,52.76
Irrigation and Flood Control	10,50,06.65	3.46	32,29.89	32,33.35
				10,50,03.19
Energy	53,28.53	...	38.41	38.41
				53,28.53
Industry and Minerals	20,71.12	...	8.17	8.17
				20,71.12
Transport	1,83,14.98	3.28	14,74.58	14,77.86
				1,83,11.70
General Economic Services	46,99.16
				46,99.16
Total- Capital Expenditure	15,13,57.75	8.08	65,12.19	65,20.27
				15,13,49.67

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Andhra Pradesh	During 02 June 2014 to 31 March 2015	On 31 March 2015
(₹ in Crore)				
Loans and Advances-				
Miscellaneous General Services	0.65
				0.65
Education, Sports, Art & Culture	2,28.51
				2,28.51
Health and Family Welfare	5,62.16 (*)	...	17.87	17.87
				5,62.16
Water Supply & Sanitation, Housing and Urban Development	2,03,72.50	...	3,83.02	3,83.02
				2,03,72.50
Information and Broadcasting	44.36
				44.36
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	10,56.90
				10,56.90
Social Welfare and Nutrition	70.47
				70.47
Agriculture and Allied Activities	8,20.99	...	(-)1.17	(-)1.17
				8,20.99
Irrigation and Flood Control	1,63.35
				1,63.35
Energy	20,30.35	...	(-)1,92.86	(-)1,92.86
				20,30.35
Industry and Minerals	8,62.53	...	29.52	29.52
				8,62.53
Transport	14,54.92	...	1,67.12	1,67.12
				14,54.92
General Economic Services	22.44
				22.44
Loans to Government Servants etc.	4,00.07	...	45.50	45.50
				4,00.07
Miscellaneous Loans	9.49
				9.49
Total- Loans and Advances	2,80,99.69	...	4,49.00	4,49.00
				2,80,99.69
Transfer to Contingency Fund	49.60	49.60	...	49.60
				...

(*) Differs by ₹0.01 crore(increased) with the figure given in Statement No.7, due to rounding.

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Andhra Pradesh	During 02 June 2014 to 31 March 2015	On 31 March 2015
(₹in Crore)				
Total- Capital and Other Expenditure	17,95,07.04	57.68	69,61.19	70,18.87
17,94,49.36				
Deduct-				
i) Contribution from Contingency Fund	8.08	8.08	(-)8.08	...
ii) Contribution from Miscellaneous Capital Receipts	84,55.98
iii) Contribution from Development Funds, Reserve Funds etc.
Net-Capital and Other Expenditure	17,10,42.98	49.60	69,69.27	70,18.87
				17,09,93.38
PRINCIPAL SOURCES OF FUNDS-				
Debt-				
Internal Debt of the State Government	14,88,55.66	8,68,28.95	1,31,90.72	10,00,19.67
				(-)95.17
Loans and Advances from the Central Government	1,76,66.66	1,02,94.98	(-)8,08.75	94,86.23
				14.08
Small Savings, Provident Funds, etc.	1,40,77.84	...	7,43.85	7,43.85
				1,40,77.84
Total- Debt	18,06,00.16	9,71,23.93	1,31,25.82	11,02,49.75
				1,39,96.75
Other Receipts-				
Contingency Fund	41.88	41.88	8.12	50.00
				...
Reserve Funds	88,51.66	37,75.13	7,13.67	44,88.80
				23,78.53
Net Balances under Deposits	1,71,12.41	...	50,30.06	50,30.06
				1,71,12.41
Civil Advances	(-)29.63	...	(-)0.27	(-)0.27
				(-)29.63
Suspense less Cash Balance Investment Account	(-)1,40.94	...	(-)1,27.43	(-)1,27.43
				(-)1,40.94
Remittances	(-)3,39.47	...	(-)12,82.73	(-)12,82.73
				(-)3,39.47
Total- Other Receipts	2,54,95.91	38,17.01	43,41.42	81,58.43
				1,89,80.90

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Andhra Pradesh	During 02 June 2014 to 31 March 2015	On 31 March 2015
Total- Debt and Other Receipts	20,60,96.07	10,09,40.94	1,74,67.24	11,84,08.18 3,29,77.65

Deduct-

i) Cash Balance	(-1,31.75)	(-76.28)	(-5,04.61)	(-5,80.89)
ii) Investments	1,24,85.90	72,75.85	(-27,73.18)	45,02.67
			10.17	
Total	19,37,41.92	9,37,41.37	2,07,45.03	11,44,86.40
			3,29,67.48	

Deduct: Revenue Deficit(-)/**Add:**Revenue Surplus(+)

Add: Amount closed to Government Account

• • •

Net Provision of Funds 69,69,27

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2015 is explained below:

Progressive Net Capital and Other Expenditure	17,80,12.25
Progressive Principal Sources of funds	14,74,53.88

The difference of ₹3,05,58,37 crore is explained below:

Revenue Deficit to end of 31 March 2015	(-1,37,75.76)
Amount apportioned to Andhra Pradesh to end of 31 March 2015	(-9,36,91.77)
Net difference of unapportioned balance to end of 31 March 2015	13,80,25.90
Total	<hr/> 3,05,58.37

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 2015
 (Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance (₹ in Crore)
Consolidated Fund			
11,89,05.20	A to D and Part of L (MH 8680 only)	Government Account	
...	E	Public Debt	10,95,05.90
			(-)81.09
4,49.00	F	Loans and Advances	...
2,80,99.68			
Contingency Fund			
...		Contingency Fund	50.00
Public Account			
...	I	Small Savings Provident Funds etc.	7,43.85
			1,40,77.84
Reserve Funds			
...	J	(i) Reserve Funds Bearing Interest	0.11
			49.33
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	44,88.69
			23,29.20
45,02.67		Investments	...
10.17			

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 2015
 (Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

Debit balance	Sector of the General Account	Name of Account	Credit balance (₹ in Crore)
	K	Deposits and Advances	
...		(i) Deposits Bearing Interest	(-)44.51
			47,74.22
...		(ii) Deposits not Bearing Interest	50,74.57
			1,23,38.19
0.27		(iii) Advances	...
29.63			...
	L	Suspense and Miscellaneous	
...		Investments	...
...			...
1,27.43		Other Items (Net)	...
1,40.94			...
12,82.73	M	Remittances	...
3,39.47			...
(-)5,80.89	N	Cash Balance	...
15,33,06.30⁽¹⁾		TOTAL	15,33,06.30⁽¹⁾

(1) Figure includes unapportioned balances which are shown in bold.

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

- B. **Government Account:** Under the system of book-keeping followed in Government accounts the amount booked under Revenue Capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called “Government Account”. The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt Loans and Advances Small Savings Provident Funds Reserve Funds Deposits and Advances Suspense and Miscellaneous (Other than Miscellaneous Government Account) Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State such as lands buildings communication etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

The net amount at the debit of Government Account at the end of 31 March 2015 has been arrived at as under:-

Dr.	Details	Cr.
		<i>(₹ in Crore)</i>
(*)9,86,09.17	A. Amount at the Debit of Government Account on 2 June 2014	...
...	B. Receipt Heads (Revenue Account)	6,56,95.40
...	C. Receipt Heads (Capital Account)	...
7,94,71.16	D. Expenditure Heads (Revenue Account)	...
65,20.27	E. Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
	G. Amount at the debit of Government Account on 31 March 2015	11,89,05.20
18,46,00.60	TOTAL	18,46,00.60

(*)

Excludes proforma on apportionment of balances to Telangana State in terms of provisions of AP Reorganization Act, 2014 as here under.

		<i>₹ in Crore</i>
(i)	Internal Debt of State Government –	(Cr) 6,21,21.88
(ii)	Loans and Advances from Central Government	(Cr) 73,57.60
(iii)	J. Reserve Fund	
	8222-01-101-Sinking Fund Main Account -	(Cr) 23,39.34
	8222-02-101-Sinking Fund Investment Account -	(Dr) 23,00.56
	8229-200-02-Funds for Development Schemes(Investment Account	(Dr) 0.97
	8235-117-GRF Main Account	(Cr) 3,58,66.22
	8235-120-GRF Investment Account	(Dr) 3,58,66.22

(iv)	8673-Cash Balance Investment Account	(Cr) 37.81
(v)	Cash Balance	(Dr) 25,39.69 (Dr) (-)55.47

	TOTAL	(Cr) 6,70,33.07

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies:

(i) Entity and Accounting Period:

The Finance Accounts 2014-15 present the transactions of the Government of Andhra Pradesh for the period 02 June 2014 to 31 March 2015. These accounts for the shorter period of 10 months are prepared due to re-organisation of the existing State of Andhra Pradesh and formation of the new State of Telangana with effect from 02 June 2014, as per the Andhra Pradesh Re-organisation Act, 2014. These accounts have been compiled based on the initial accounts rendered by 14 District Treasuries, 20 Public Works Pay and Accounts Offices (PAO), 16 Forest PAOs, PAO Andhra Pradesh Legislature, PAO Andhra Pradesh Bhavan, New Delhi, PAO, Andhra Pradesh, Hyderabad and Advices of the Reserve Bank of India. In Andhra Pradesh the treasuries compile the accounts from the vouchers (primary compilation) which, along with the vouchers, are then rendered to Accountant General for secondary compilation. Unlike other accounts rendering units in Andhra Pradesh, PAO, AP, Hyderabad does not forward the vouchers to the Accountant General (A&E), Andhra Pradesh & Telangana for detailed verification as they are checked by the Office of the Principal Accountant General (G&SSA), Andhra Pradesh & Telangana. Rendition of accounts by the accounts rendering units is satisfactory and no accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

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

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

(iii) Currency in which Accounts are kept:

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

(iv) Form of Accounts:

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription

not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) Classification under Revenue and Capital:

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Also, as per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization. Capital expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on ‘Major Works’ is required to be booked as Capital expenditure and expenditure on ‘Minor Works’ as Revenue expenditure. The State Government, however, budgeted and spent ₹37.30 crore towards ‘Major Works’ under the Revenue section, and ₹387.52 crore on ‘Minor Works’ under the Capital Section.

2. Quality of Accounts:

(i) Operation of omnibus Minor Head 800:

The Minor Head 800 Other Expenditure/Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year 2014-15 the State Government classified ₹1,766.34 crore, constituting around 2.69 per cent of total Revenue Receipts (₹65,695.40 crore) under the omnibus Minor Head 800- ‘Other Receipts’ in respect of 45 Major heads. Similarly, ₹21,570.69 crore, constituting around 25.08 per cent of total revenue and capital expenditure (₹85,991.43 crore) was classified under Minor Head 800-Other Expenditure under 45 Major Heads. Instances where a substantial proportion (50 per cent or more) of receipts and expenditure were classified under Minor Head 800-Other Receipts and Other Expenditure are listed in Annexure B and C respectively.

(ii) Abstract Contingent (AC) bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting service heads. Detailed Contingent (DC) bills are required to be presented subsequently along with supporting documents within a period of 90 days. Delayed submission or prolonged non-submission of supporting DC bills, renders the expenditure under AC bills opaque. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final. Details of outstanding AC bills as on 31 March 2015 are given below:

Year	AC Bills Drawn (#)		DC Bills submitted		Unadjusted AC Bills	
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
Upto 2010-11	1,02,802	2,118.21	1,02,328	2,045.96	474	72.25
2011-12	2,365	926.02	2,323	917.50	42	8.52
2012-13	1,945	591.95	1,865	587.09	80	4.86
2013-14	3,132	1,165.14	2,894	1,020.73	238	144.41
2014-15 <small>(01 April to 01 June 2014)</small>	1,768	253.78	1,657	244.51	111	9.27
2014-15 <small>(02 June 2014 to 31 March 2015)</small>	894	540.26	397	148.79	497	391.47
Total	1,12,906	5,595.36	1,11,464	4,964.58	1,442	630.78

(#) Excludes AC bills of departmental PAOs (i.e, PAO Andhra Pradesh Bhavan, New Delhi, PAO Andhra Pradesh Legislature.

AC bills amounting to ₹22.61 crore (4.18 per cent of the total amount drawn against AC bills drawn between 02 June 2014 to 31 March 2015), were drawn by treasuries in March 2015 alone, and of this ₹1.2 crore was drawn on the last day of the financial year.

(iii) Personal Deposit (PD) accounts:

The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. These PD accounts are required to be closed on the last working day of the financial year and the unspent balances remitted back to Government accounts by minus debit of the balance to the relevant service head. Status of PD Accounts during the period 02 June 2014 to 31 March 2015 is given below:

Opening Balance as on 02 June 2014		Addition during the period 02 June 2014 to 31 March 2015		Closed during the period 02 June 2014 to 31 March 2015		Closing Balance	
Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
43,467	8,947.86	243	36,979.34	13	32,457.54	43,697	13,469.66

(iv) Reconciliation of Receipts and Expenditure:

Accountant General (A&E) receives compiled accounts from the Treasuries and Pay and Accounts Officers (PAOs). Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. Accuracy of the accounts maintained by the CCOs is an important requirement for effective budgetary control. The Financial Rules stipulate that CCOs should reconcile the receipts and expenditure recorded in their books every month with that recorded by the Accountant General. On the expenditure side, out of 196 CCOs, 81 CCOs have reconciled an amount of ₹29,384.96 crore which works out to 33.88 per cent of total expenditure of ₹86,736.50 crore. On the receipts side ₹28,568.77 crore (43.29 per cent of the total receipt of ₹65,991.47 crore) have been reconciled. The figures are exclusive of the Public Debt which is handled by AG (A&E). There is no assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.

(v) Cash Balance:

As on 31 March 2015, there was a net difference of ₹99.28 crore (Credit) between the Cash Balance as worked out by the Accountant General (A&E) and the figures as reported by the Reserve Bank of India. The difference was mainly due to wrong reporting by the Agency Banks and is under reconciliation.

(vi) Outstanding Utilisation Certificates (UCs)

The Andhra Pradesh Financial Code prescribes that where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilisation Certificates (UCs) from the grantees, which, after verification, should be forwarded to the Accountant General (A&E) not later than 15 months from the date of sanction of the grant. As on 31 March 2015, 9 UCs amounting to ₹3.31 crore were awaited as detailed below:

Year*	Number	Amount(₹)
Upto 2012-13	04	56,74,500
2013-14	01	20,60,000
2014-15	04	2,53,31,000
TOTAL	09	3,30,65,500

* year implies the year in which the UCs are due.

3. Other items:

(i) Liabilities towards Pensionary Benefits

During the period 02 June 2014 to 31 March 2015, ₹ 5,837.16 crore (7.35 per cent of total revenue expenditure) was incurred on “Pension and Other Retirement Benefits” to State Government employees recruited on or before 01 September 2004. State Government employees recruited on or after 01 September 2004 are covered under the New Pension Scheme (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 per cent of his monthly salary and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated. Consequently the actual liability of the employees and the Government under the Scheme is not ascertainable.

During the period 02 June 2014 to 31 March 2015, ₹276.48 crore was the employees' contribution and ₹300.58 crore was the Government contribution. During the period, the Government transferred ₹643.76 crore to NSDL/Trustee Bank. As Accountant General (A&E) is not maintaining the accounts of individual employee's contribution, the correctness of recovery from the employee's salary bills cannot be vouched. No reconciliation of the amounts transferred has been carried out with NSDL/ Trustee Bank.

Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme has not been estimated.

(ii) Allocation of balances as a result of reorganisation of States

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

The outstanding balances of Public Debt under MH 6003 and MH 6004 as on 01 June 2014 have been provisionally apportioned to the extent of ₹1,66,603.41 crore [₹1,48,950.83 crore under MH 6003 (Internal Debt) and ₹17,652.58 crore under MH 6004(Loans and Advances from GoI)]. While some of the balances pertaining to Minor heads 105, 108 and 109 under MH 6003 have been apportioned on mutually agreed ratio by both the governments in terms of Section 47 (4) of

the RA, the remaining balances pertaining to Minor heads 101, 103, 104, 106, 108, 109 and 111 under MH 6003 and balances under MH 6004 have been apportioned in the population ratio of 58.32 : 41.68. Adverse balance of ₹101.88 crore and un-reconciled amount of ₹6.71 crore under MH 6003 and ₹14.08 crore under MH 6004 remain un-apportioned. Share of Andhra Pradesh works out to ₹97,123.93 crore (₹86,828.95 crore under MH 6003 and ₹10,294.98 crore under MH 6004) of the Public Debt.

Cash Balance maintained by the Reserve Bank of India and the balances under Sinking Fund and Guarantee Redemption Fund have been apportioned in the population ratio. There is an un-apportioned balance of ₹0.87 crore under Sinking Fund. The remaining Public Account liabilities, balances under GPF, etc have not been apportioned. Details of un-apportioned items are given in Appendix -XIII of Volume II of the Finance Accounts for the said period.

(iii) Guarantees:

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 is based on information received from various departments of State Government, and has been prepared as per the Indian Government Accounting Standards (IGAS) 1 notified by the Government of India.

As on 31 March 2015, the Government of Andhra Pradesh had extended maximum guarantees of ₹11,322.94 crore. Information on the amount guaranteed or the guarantees invoked during the period 02 June 2014 to 31 March 2015 has not been provided by the State Government.

(iv) Loans and Advances:

Information provided in Statement 18 of the Finance accounts 2014-15 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government, is awaited, as is the confirmation from the State Government on the balances as on 31 March 2015. Confirmation of balances of individual loanees is also awaited from the State Government on loans for which detailed accounts are maintained by the Accountant General.

(v) Investments:

Statement No. 8 of Finance Accounts shows comparative summary of investment in the share capital of Statutory Corporations, Rural Banks, Government Companies, Joint Stock of Companies and Co-operative Institution and Local Bodies during and at the end of the year. Detailed entity wise investment is given in Statement No. 19 of the Finance Accounts. The investment to end of 01 June 2014 in Composite Andhra Pradesh was ₹8,405.13 crore. The investments made during 02 June 2014 to 31 March 2015 in successor State of Andhra Pradesh is ₹49.47 crore. No apportionment has been done in respect of investment of ₹8,405.13 crore between Andhra Pradesh and Telangana. These figures, however, require reconciliation with the entities where investments were made. Neither the State Government nor individual entities have reconciled and confirmed the investments.

(vi) Reserve Funds and Deposits:

Details on Reserve Funds and the investments from earmarked funds are available in Statements 21 and 22 respectively. Out of the gross accumulated balance of ₹68,67.33 crore to the end of 31 March 2015 lying in these Funds, the State Government had invested ₹45,12.84 crore (66 per cent), in Government of India securities through RBI of such maturities as the Bank may determine from time to time in consultation with the State Government.

(a) Inoperative Reserve Funds: There were 08 in-operative Reserve Funds having a balance of ₹22.76 crore as on 02 June 2014. The last year upto which these Reserve Funds were operated is between 2002-03 to 2009-10. No Reserve Funds have been closed during the year by the State Government. Details of inoperative Reserve Funds are in Annexure D.

(b) Non-discharge of interest obligations: The State Government is required to pay interest on un-invested balances lying under Reserve Funds Bearing Interest and Deposits Bearing Interest under Sectors J and K respectively. As per proviso to section 54 (2) of the Re-organisation Act, 2014 till such time as individual items of liabilities are allocated, the liabilities of the existing state of Andhra Pradesh shall continue to be the liabilities of the successor states of Andhra Pradesh. As the public account liabilities have not been apportioned, the whole of the public account liabilities have been taken in respect of Andhra Pradesh. The interest liability has therefore not been worked out.

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

In terms of guidelines of the Reserve Bank of India (RBI), which administers the Fund, outstanding liabilities are defined as Internal Debt and Public Account liabilities of the State Government.

The state has contributed ₹513.05 crore to the Fund during this period. Since the public account liabilities have not been apportioned, the contribution required to be made by the state to the Fund cannot be assessed.

The opening balance under the Fund as on 01 June 2014 amounting to ₹5,612.62 crore has been apportioned in the population ratio and the amount allocated to Andhra Pradesh is ₹3,273.28 crore, ₹0.87 crore remains un-apportioned. As on 31 March 2015, an amount of ₹4,020.53 crore was lying in the Fund, of which ₹3,965.74 crore has been invested by the Reserve Bank of India (RBI). Details of transactions in the Fund are given in Statements 21 and 22.

(d) Guarantee Redemption Fund: The State Government set up a Guarantee Redemption Fund in the year 2002-03, which is administered by the RBI. The latest amendment to the Fund issued by the State Government on 24 March 2014, based on the advice of the Reserve Bank of India (RBI), stipulates that it is desirable that the Fund balance constitutes at least 5 per cent of the outstanding guarantees at the end of previous year. The outstanding guarantees as on 02 June 2014 were ₹31,153.16 crore. The same have not been apportioned.

The opening balance under the Fund as on 01 June 2014 amounting to ₹860.51 crore was apportioned in the population ratio and ₹501.85 crore was allocated to Andhra Pradesh. As on 31 March 2015 there was a Fund balance of ₹535.56 crore. The entire amount has been invested by RBI in Government Securities. Transactions in the Fund are depicted in Statements 21 and 22.

(e) State Disaster Response Fund (SDRF): The State Government constituted State Disaster Response Fund (SDRF) in 2010-11 to replace the erstwhile Calamity Relief Fund. In terms of the guidelines of the Fund, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25 respectively. The State Government transferred ₹92.77 crore State share

along with ₹ 230.85 crore contributed by the Centre to the Fund. An amount of ₹7.13 crore was received towards Capacity building during the year. In addition an amount of ₹427.06 crore was released by GoI towards NDRF. Thus an amount of ₹757.81 crore was transferred to the Fund during the period.

Expenditure already incurred on natural calamities during the period was set off (MH 2245-06) against fund balance to the extent of ₹757.81 crore making the closing balance on 31 March 2015 as ‘NIL’.

(vii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on details furnished by the State Treasuries/ Works and Forest Divisions/ PAOs etc. Details of significant outstanding Suspense and Remittance Balances are given below:

Name of Minor Head	2013-14		2014-15 (01 April to 01 June)		2014-15 (02 June to 31 March)	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101-Pay and Accounts Office Suspense	94.90	(-)15.27	59.84	(-)17.41	33.83	(-)17.28
Net	110.17 (Dr)		77.25 (Dr)		51.11 (Dr)	
8658-102-Suspense Accounts (Civil)	1028.61	937.12	960.62	997.53	1067.56	1080.64
Net	91.49 (Dr)		36.91 (Cr)		13.08 (Cr)	
8658-110-Reserve Bank Suspense (Central Accounts Office)	2281.63	2192.18	1899.31	1854.71	2040.60	1856.19
Net	89.45 (Dr)		44.60 (Dr)		184.40 (Dr)	
8782-102-PW Remittances	132857.31	132452.24	135740.29	135258.29	143615.39	143099.85
Net	405.07 (Dr)		482.00 (Dr)		515.54 (Dr)	
8782-103-Forest Remittances	2610.57	2787.46	2703.47	2871.22	2784.80	2979.07
Net	(-)176.89 (Cr)		167.75 (Cr)		194.27 (Cr)	

(viii) MH 8670 Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued which remained unencashed. The opening balance as on 02 June 2014 was ₹168.07 crore (Debit). During 02 June 2014 to 31 March 2015, cheques worth ₹15,473.76 crore were issued, against which cheques worth ₹15,435.16 crore were encashed, leaving a closing balance of ₹129.47 crore (Debit) as on 31 March 2015.

(ix) Summary of Balances:

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

(x) Contingency Fund:

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

During the period 02 June 2014 to 31 March 2015, ₹1.58 crore was spent out of Contingency Fund for meeting unforeseen expenditure. Out of this amount ₹1.45 crore was recouped leaving an unrecouped balance of ₹0.13 crore.

(xi) Ways and Means

During the period 02 June 2014 to 31 March 2015, the State Government has availed Ways and Means advance in the month of January 2015 and March 2015. While the Ways and Means Advance availed during January 2015 was repaid in the same month, the advances availed during March 2015 were partly repaid as on 31 March 2015. Balance outstanding as on 31 March 2015 was ₹1,295.53 crore.

The interest paid by the Government on Ways and Means Advance is ₹0.42 crore.

(xii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistsances (ACA-excluding Block Grants)

Planning Commission has mapped 137 CSSs and 5 ACA schemes(excluding Block Grants) under 66 umbrella schemes in the 12th Five Year Plan(2012-17). From 01 April 2014 onwards Government of India released central assistance for CSSs/ACA directly to the State Government instead of to the implementing agencies; these releases are now classified as ‘Central Assistance to the State Plan’. The Government of Andhra Pradesh has modified their budget depiction and the Central assistance for CSSs/ACA has been merged with the respective State Plan Schemes under 66 umbrella schemes of Government of India.

Out of ₹10,703.49 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central assistance to the State plan of the Government of Andhra Pradesh in 2014-15, Clearance memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in full and appropriately booked in the accounts of the State Government under MH1601 Grants-in-aid from the Central Government. Total expenditure under State Plan is ₹19,447.17 crore (Revenue Expenditure:₹12,999.75 crore and Capital Expenditure:₹6,447.42 crore) which includes expenditure out of Central Assistance to State Plan, Central Sector Plan Assistance and Grants for Special Plan schemes.

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

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of India (CGA), Government of India released ₹297.96 crore to the implementing agencies in Andhra Pradesh State during 02 June 2014 to 31 March 2015. Details are at Appendix-VI.

(xiv) Write off of Central Loans:

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, has written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of

principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance.

The Government of Andhra Pradesh had made excess repayment of ₹36.36 crore, of which, Ministry of Finance has so far adjusted ₹13.92 crore (vide letter dated 14 June 2013). However, adjustment of ₹22.44 crore (principal ₹11.66 crore, interest ₹10.78 crore) is still pending.

(xv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, while the changeover to the accrual based system of accounting is favored, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements were required to be appended to the present system of cash accounting to enable more informed decision making. This includes data on Committed Liabilities in the future among others like implications of major policy decisions taken by the Government during the year or new schemes proposed in the budget for future cash flows, etc. Appendix XII on Committed Liabilities has been kept blank for want of information from the State Government. Therefore, the accounts are incomplete to that extent.

(xvi) Undisbursed amounts lying with DDO's/Banks/Fixed Deposit Accounts:

The Government of Andhra Pradesh vide G.O.Ms.85 dated 21 April 2014 and G.O.Ms.No.94 dated 06 May 2014 has directed to remit undisbursed amount if any available in DDO's account as on 26 May 2014 to their respective Departmental receipt head of account and furnish 'NIL' balance report to the concerned DTO, PAO, Hyderabad and PAO (Works & Projects) by 27 May 2014. In G.O.Ms.94, the Government has issued orders to close all the bank/fixed deposit accounts operated by Government Departments which were opened without special permission from the Government and credit the proceeds to respective departmental receipt head of account not later than 15 May 2014. Compliance in this regard has not been furnished by the State Government.

(xvii) Impact of incorrect/ inadequate booking on Revenue Deficit/Fiscal Deficit: The Revenue Deficit of the state was understated by ₹350.22 crore due to the net wrong classification of revenue expenditure under Capital Section. There was however no impact on Fiscal Deficit.

ANNEXURE-A
 (Referred to in Para 1 (ii) at page 63)
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
A. Periodical Adjustments-					
1.	Appropriation for reduction or avoidance of debt	2048-101-05-320 Appropriation for reduction or avoidance of Debt	8222-01-101-04-001 Sinking Funds	513,04,82,132	State Contribution to Sinking Fund
2.	A.P. State Government Insurance Fund	8011-105 & 107 Insurance and pension Funds	2235-60-902 & 903 Social Security and Welfare	9,87,85,721	Amount met from A.P. State Government Life Insurance Fund
3.	Guarantee Redemption Fund	2070-797-10-320 Other Administrative Services	8235-117-04-001 General and Other Reserve Funds	...	Contribution to Guarantee Redemption Fund
4.	Contributory Pension Scheme	2071-01-117-04 Pensions and Other Retirement benefits	8342-117-04-002 Other Deposits	300,57,81,764	Government's contribution towards Defined Contribution Pension Scheme.
5.	State Disaster Response Fund	2245-05-101-04-001 Contributions to SDRF	8121-00-122-01-001 Contributions to SDRF	330,75,01,000	Contribution to State Disaster Response Fund
	National disaster Response Fund	2245-05-101-04-002 contributions To NDRF	8121-00-122-01-002- contributions To NDRF	427,06,00,000	Contributions to NDRF
6.	Insurance and Pension Funds	2049-03-108-05-450 Interest payments	8011-00-105-01-000 Insurance and pension Funds	160,60,10,663	Interest on Pension & Insurance Fund, etc.
7.	A.P. State Employees Group Insurance Funds	2049-03-108-07-450 Interest payments	8011-107-01-003 Insurance and pension Funds	27,38,17,403	Interest on A.P. Group Insurance Fund

ANNEXURE-A
 (Referred to in Para 1 (ii) at page 63)
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
8.	Adjustment of Prorata Charges	2210-06-101-11-97-630/632 Medical and Public Health	2210-80-800-90-630/631 Medical and Public Health	1,60,153	Transfer of repair Charges-Prorata adjustment of Vehicle charges
9.	Adjustment of Prorata Charges	2211-104-10-97-630/632 Family Welfare	2210-80-800-90-630/631 Medical and Public Health	23,01,897	Transfer of repair Charges-Prorata adjustment of Vehicle charges
10.	Adjustment of Prorata Charges	2210-01-110-96-06 Medical and Public Health	2210-80-800-90-630/631 Medical and Public Health	12,74,884	Transfer of repair Charges- Prorata adjustment of Vehicle Charges.
11.	Religious and Charitable Endowment Funds	8235-00-103-01-000 General and Other Reserve Funds	2250-902-90-630/631 Other Social Services	60,72,64,956	Amounts met from Hindu Charitable Funds
12.	General Provident Fund	2049-03-104-04-450 Interest Payments	8009-01-101 State Provident Funds	407,93,45,085	Interest adjustment on General Provident Fund
13.	General Provident Fund	2049-03-104-05-450- Interest Payments	8009-01-104-01-AIS	1,37,50,794	Interest adjustment on General Provident Fund
14.	Sericulture Development Fund	2851-797-04-630 /631 Village and Small Industries	8229-106-04 Development and Welfare Funds	1,64,62,422	Transfer to Sericulture Development Fund
15.	Sericulture Development Fund	8229-00-106-04-000 Development and Welfare Funds	2851-00-902-90-630-631 Village and Small Industries	7,27,488	Expenditure met from Sericulture Development Fund

ANNEXURE-A
 (Referred to in Para 1 (ii) at page 63)
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
16.	State Disaster Response Fund	8121-122-01-001 General and Other Reserve Funds	2245-05-901-96-001 Relief on account of Natural Calamities	330,75,01,000	Expenditure met from State Disaster Response Fund
17.	National Disaster Response Fund	8121-122-01-002 General and Other Reserve Funds	2245-05-901-96-002 Relief on account of Natural Calamities	427,06,00,000	Expenditure met from National Disaster Response Fund
18.	A.P. Rural Development Fund	2515-797-04-630/631 Other Rural Development Programmes	8229-200-09-000 Development and Welfare Funds	268,05,05,447	Transfer to AP Rural Development Fund
19.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	5054-04-903-00-630-631 Capital Outlay on Roads and Bridges	121,33,02,664	Amount met from A.P. Rural Development Fund
20.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	2515-00-902-96-630/631 Rural Dev Programmes	67,48,73,508	Amount met from A.P. Rural Development Fund
21.	Central Road Fund	3054-04-797-11-04-631 Roads and Bridges	8449-00-103 Other Deposits	73,12,00,000	Transfer to Central Road Fund
22.	Central Road Fund	8449-00-103 Other Deposits	5054-04-902-11-90-630/631 Capital Outlay on Roads and Bridges	153,70,304	Amount met from Central Road Fund
23.	Srisailam Hydro-electric scheme	2801-01-103-80-450 Power	0049-04-103-02-000 Interest Receipts	22,31,000	Interest on Capital of Srisailam Hydro electric (Joint) Scheme
24.	Major Irrigation	2700-01-101 to181-80-450 Major Irrigation	0049-04-103-01-000 Interest Receipts	39,80,27,43,000	Prorata notional interest payable

ANNEXURE-A
 (Referred to in Para 1 (ii) at page 63)
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
25.	Medium Irrigation	2701-03-101 to 242-80-450 Medium Irrigation	0049-04-103-01-000 Interest Receipts	223,82,23,000	Prorata notional interest payable
26.	Drainage & Flood Control	2711-03-103-04 to 10-450 Flood Control and Drainage	0049-04-103-01 &03-000 Interest Receipts	70,44,72,000	Prorata notional interest payable
27.	Drainage & Flood Control	2711-03-797-04-630/631- Transfer of cess	8235-200-01	17,070	Transfer of cess to KG&P drainage cess fund
28.	Inland water Transport	3056-00-104-04 & 05-450 Inland Water Transport	0049-04-103-01 &04-000 Interest Receipts	1,41,31,000	Prorata notional interest payable
B. Other Adjustments-					
1.	Lapsed Deposits	8443-101-01-000 Revenue Deposits	0075-101-01 Miscellaneous General Services	18,49,67,888	Lapsing of Revenue Deposits
2.	Lapsed Deposits	8443-103-01-000 Security Deposits	0075-101-01 Miscellaneous General Services	4,24,043	Lapsing of Security Deposits
3.	Lapsed Deposits	8443-104-01-000 Civil Court Deposits	0075-101-01 Miscellaneous General Services	45,439	Lapsing of Civil Court Deposits
4.	Lapsed Deposits	8443-105-01-000 Criminal Court Deposits	0075-101-01 Miscellaneous General Services	68,31,985	Lapsing of Criminal Court Deposits
5.	Lapsed Deposits	8443-109-01-000 Forest Deposits	0075-101-01 Miscellaneous General Services	3,52,740	Lapsing of Forest Deposits
6.	Lapsed Deposits	8443-111-02-000 A.P. Cinema act	0075-101-01 Miscellaneous General Services	18,500	Lapsing of Other Deposits
7.	Lapsed Deposits	8443-116-01-000 Labour Act	0075-101-01 Miscellaneous General Services	25,85,059	Lapsed Deposits of Labour Act

ANNEXURE-A
 (Referred to in Para 1 (ii) at page 63)
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
8.	Lapsed Deposits	8443-117-01-000 Deposits for work done for public bodies	0075-101-01 Miscellaneous General Services	39,24,867	Lapsing of work done Deposits
9.	Lapsed Deposits	8443-121-01-000 Election Deposits	0075-101-01 Miscellaneous General Services	80,750	Lapsing of Election Deposits

Note: - 'Dr' item of Transfer entries are given under "From" column and 'Cr' items under 'To' column.

ANNEXURE-B

(Referred to in Para 2 (i) at page 64)

**STATEMENT OF RECEIPTS SHOWING MAJOR HEAD WISE RECEIPTS
UNDER MH 800 FOR THE YEAR 2014-15(02 June 2014 to 31 March 2015)**

Major Head	Receipts under Major Head	Receipts under Minor Head 800	Percentage of Total Receipts
	₹ in Lakh		
0515 Other Rural Development Programmes	23877.90	23877.83	100.00
1054 Roads and Bridges	4316.82	4226.16	97.90
0070 Other Administrative Services	9539.29	4858.75	50.93
0700 Major Irrigation	13881.19	13244.26	95.41
1051 Ports and Light Houses	14187.83	14187.83	100.00
0235 Social Security and Welfare	21715.28	21715.28	100.00
0211 Family Welfare	8.07	8.07	100.00
0425 Co-operation	571.73	535.29	93.63
0701 Medium Irrigation	3037.77	3031.33	99.79
0702 Minor Irrigation	1044.34	996.95	95.46
1452 Tourism	25.40	25.40	100.00
1456 Civil Supplies	614.35	614.77	100.07
0401 Crop Husbandry	149.05	102.76	68.94
0056 Jails	153.96	153.96	100.00
0506 Land Reforms	128.07	128.07	100.00
0217 Urban Development	126.68	126.68	100.00
0405 Fisheries	255.92	178.02	69.56
0875 Other Industries	0.30	0.30	100.00

ANNEXURE-C

(Referred to in Para 2 (i) at page 64)

STATEMENT OF EXPENDITURE SHOWING MAJOR HEAD WISE EXPENDITURE**UNDER MH 800 FOR THE YEAR 2014-15 (02 June 2014 to 31 March 2015)**

Major Head	Expenditure under Major Head	Expenditure under Minor Head 800	Percentage of Total Expenditure
	(₹ in Lakh)		
2801 Power	449241.98	441995.90	98.39
2501 Special Programmes for Rural Development	259114.19	200872.88	77.52
5054 Capital Outlay on Roads and Bridges	147375.71	149620.71	101.52
2236 Nutrition	210992.64	145780.00	69.09
3054 Roads and Bridges	92365.22	62353.91	67.51
4070 Capital Outlay on Other Administrative Services	2804.16	2804.16	100.00
4875 Capital Outlay on Other Industries	743.28	743.28	100.00
2875 Other Industries	2175.00	2175.00	100.00
2852 Industries	145433.43	142560.72	98.02
2401 Crop Husbandry	831322.12	758639.37	91.26
2810 New and Renewable Energy	354.10	304.10	85.88
2851 Village and Small Industries	73256.97	64016.73	87.39
2216 Housing	71178.15	56880.09	79.91

ANNEXURE D				
(Referred to in Para 3 (vi) (a) at page 69)				
INOPERATIVE RESERVE FUNDS-2014-15				
SL.NO	CLASSIFICATION	DESCRIPTION	AMOUNT	Year from which lying inoperative
1	811500103 03	Andhra Pradesh Text Book Press	17,81,65,904	2008-09
2	822900200 03	Industrial Plantation Funds	12,50,000	2003-04
3	822900200 08	Corpus Fund for upgradation of Public libraries	3,57,34,500	2009-10
4	823500101 00	General Reserve Funds of Government Commercial Departments/Undertakings	1,82,012	2008-09
5	823500102 00	Zamindari Abolition Fund	2,65,397	2008-09
6	823500103 02	Hindu Religious and Charitable Fund - Investment Account	21,42,669	2005-06
7	823500200 02	Security Adjustment Reserve	1,09,93,481	2002-03
8	823500200 03	Security Adjustment Reserve - Investment Account	(-)11,32,861	2002-03
		Total	22,76,01,103	