



GOVERNMENT OF ANDHRA PRADESH

Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in July, 2019

*(As required under section 5 of the Andhra Pradesh
Fiscal Responsibility and Budget Management Act, 2005)*

**BUGGANA RAJENDRANATH
MINISTER FOR FINANCE**

Form F-1			
MACRO ECONOMIC FRAMEWORK STATEMENT			
(under Rule 3 of A.P FRBM Rules,2006)			
Economic Performance at a Glance			
Trends in Select Macroeconomic and Fiscal Indicators			
Sl.No	Item	Absolute Value (Rs. in Crore)	
		2017-18	2018-19
		ACTUALS	R.E.
1	2	3	4
	Real Sector		
1	GSDP at constant (2011-12) Prices		
a)	Agriculture Sector	163447	181074
b)	Industry Sector	150049	165416
c)	Services Sector	241399	268176
	GVA at Constant (2011-12) prices	554896	614665
	GSDP at constant (2011-12) Prices	612793	680332
2	GSDP at Current Prices		
a)	Agriculture Sector	255931	287659
b)	Industry Sector	169253	199887
c)	Services Sector	316404	367498
	GVA at Current Prices	741588	855045
	GSDP at Current Prices	809548	933402
	Government Finances	2017-18	2018-19
I	Opening Balance	-231.58	-855.45
II	Revenue Receipts	105062.10	114684.14
1	Share of Central Taxes	28674.89	32710.71
2	Tax Revenue	49812.68	58125.31
3	Non Tax Revenue	3813.82	4391.40
4	Grants-in-aid	22760.71	19456.72
III	Capital Receipts	41258.15	48448.00
5	Open Market Loans	25572.86	34757.13
6	Floating Debt(Gross)	230.47	139.27
7	Loans form the GOI	946.79	1990.37
8	Other Loans	1683.07	1359.15
9	Deposits Transactions etc.(Net)	12774.32	9924.69
10	Loans and Advances	50.52	277.39
11	Other Receipts	0.00	0.00
12	Contingency Fund(Net)	0.12	0.00
IV	Total Receipts(II + III)	146320.25	163132.14
V	Revenue Expenditure	121213.78	126339.05
13	Of which Interest Payments	13846.86	14303.53
VI	Capital Expenditure	13490.71	20398.15
VII	Loans and Advances	2780.71	1843.33
VIII	Capital Disbursements (14 to 18)	9458.91	13553.69
14	Floating Debt	0.00	0.00
15	Public Debt Repayment	6650.04	10933.75
16	Loans Form GOI	994.71	738.65
17	Other Loans	1805.93	1866.21
18	Interstate Settlement	8.23	15.08
IX	Total Expenditure	146944.11	162134.22
X	Overall Transactions(IV – IX)	-623.87	997.92
XI	Closing Balance(I + X)	-855.45	142.47
XII	Revenue Deficit (II-V)	-16151.68	-11654.91
XIII	Fiscal Deficit (XII-VI-VII+10)	-32372.58	-33619.00
XIV	Primary Deficit (XIII-13)	-18525.72	-19315.47

MACRO –ECONOMIC FRAMEWORK STATEMENT

As per the Section 5 and 6 of the Andhra Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act – 2005, preparation of the macro economic framework statement is mandatory. This statement together with the analysis of the growth is required for the State Government to present an overview on the structural changes taken place in the economy, emerging contributors of GVA and to have an assessment of State Government finances and future prospects to the State Legislature.

In the light of the revised guidelines and methodology communicated by the CSO, the Advance estimates of GSDP 2018-19 have been compiled in the new base year (2011-12) at constant and current prices.

Overview of the economy:

The GSDP at Constant (2011-12) Prices for the year **2018-19 (AE)** is estimated at Rs.6,80,332 crores as against Rs. 6,12,793 crores for 2017-18 (FRE) that reflecting a growth of 11.02%.

The state economy grows at an average rate of 10.82% from 2014-15 to 2018-19 (AE) at constant (2011-12) prices. Whereas the Advance estimates compiled for the year 2018-19 (A.E) reveal that the growth of economy is at 11.02%.

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2018-19 -At Constant (2011-12) prices
(GVA/GSDP Rs. In crores, Growth in%)**

SECTOR		2014-15 (TRE)	2015-16 (TRE)	2016-17 (SRE)	2017-18 (FRE)	2018-19 (A.E)
Agriculture	Value	112200	121518	139395	163447	181074
	Growth Rate	3.55	8.31	14.71	17.25	10.78
Industry	Value	111842	123855	137528	150049	165416
	Growth Rate	12.58	10.74	11.04	9.10	10.24
Services	Value	182970	205080	221059	241399	268176
	Growth Rate	8.98	12.08	7.79	9.20	11.09
GSVA at basic prices	Value	407011	450453	497982	554896	614665
	Growth Rate	8.37	10.67	10.55	11.43	10.77
GSDP at market prices	Value	444564	498607	550467	612793	680332
	Growth Rate	9.20	12.16	10.40	11.32	11.02
Per Capita Income (as per NSDP)	Value	79174	88609	97086	106864	117261
	Growth Rate	9.58	11.92	9.57	10.07	9.73

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2018-19 - At Current prices
(GVA/GSDP Rs. In crores, Growth in%)**

SECTOR		2014-15 (TRE)	2015-16 (TRE)	2016-17 (SRE)	2017-18 (FRE)	2018-19 (A.E)
Agriculture	Value	148196	173167	209870	255931	287659
	Growth Rate	14.92	16.85	21.20	21.95	12.40
Industry	Value	124282	134301	148868	169253	199887
	Growth Rate	15.71	8.06	10.85	13.69	18.10
Services	Value	215230	248953	278857	316404	367498
	Growth Rate	13.07	15.67	12.01	13.46	16.15
GSVA at basic prices	Value	487709	556421	637595	741588	855045
	Growth Rate	14.29	14.09	14.59	16.31	15.30
GSDP at market prices	Value	524976	604229	697508	809548	933402
	Growth Rate	13.07	15.10	15.44	16.06	15.30
Per Capita Income (as per NSDP)	Value	93903	108002	124401	143935	164025
	Growth Rate	13.31	15.01	15.18	15.70	13.96

The broad sector Industry has been registered the highest GVA growth for 2018-19 (A.E) with 18.10 % which is followed by the Service sector with the growth of 16.15 % and Agriculture and Allied sector has the growth of 12.40 % at current prices to the State Economy.

The **Per Capita Income** figure gives a better idea of the standard of living of the people. The Per Capita Income is an indicator of standard of living of the people. As per the Advance estimates of 2018-19, the Per Capita Income of Andhra Pradesh at current prices increased to **Rs.1,64,025** from **Rs.1,43,935** in 2017-18(FRE) registering a growth of 13.96 percent. The Per Capita Income at constant (2011-12) prices has also gone up to **Rs.1,17,261** in 2018-19 (Adv.Esti.) from **Rs.1,06,864** in 2017-18 (FRE) registering a growth rate of 9.73 per cent.

Per Capita Income of A.P at Current Prices

Year	Per Capita Income (In Rupees)	Growth Rate (%)
2014-15 (TRE)	93,903	13.31
2015-16 (TRE)	1,08,002	15.01
2016-17 (SRE)	1,24,401	15.18
2017-18 (FRE)	1,43,935	15.70
2018-19 (A.E)	1,64,025	13.96

Form F-2

(See rules 4 of APFRBM Rules,2006)

MEDIUM TERM FISCAL POLICY STATEMENT

A. Fiscal Indicators - Rolling Targets

(in percentages)

		Previous Year (Y-2) (Actuals) 2017-18	Current Year (Y-1) 2018-19 (Budget Estimate)	Current Year (Y-1) 2018-19 (Revised Estimate)	Ensuing Year (Y) 2019-20 (Budget Estimate)
1	Revenue Deficit / Surplus as percentage of Total Revenue Receipts (TRR)	-15.37	3.37	-10.16	-1.00
2	Fiscal Deficit as percentage of GSDP	Target	-3.00	-3.00	-3.00
		Achievement	-4.03	-2.78	-3.66
3	Total outstanding Liabilities as percentage of GSDP	Target	25.09	25.09	25.09
		Achievement	27.83	28.66	28.18
4	[Any additional target(s)]	Nil	Nil	Nil	Nil

Note : The above indicators are excluding Uday Bonds.

FORM - F3

FISCAL POLICY STRATEGY STATEMENT

(under Rule 6 of APFRBM Rules 2006)

The State's Fiscal Policy Strategy statement set out below is mandated under section 5 and 6 of the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to be laid before the Legislature. The Strategy Statement shall include a policy overview and the outlook for the ensuing year on taxation, expenditure, borrowings, sinking and contingency fund.

As mandated in the above Act, the State Government had to eliminate Revenue Deficit by 31st March, 2009 by reducing 0.32 percentage points in GSDP every year. At the same time fiscal deficit had to be brought down to 3% of GSDP by reducing 0.25 percent points every year. The State Government maintained revenue surplus every year during the 13th Finance Commission period. However, consequent on bifurcation of State of Andhra Pradesh, the year 2014-15 resulted in revenue deficit and Government of India assured to fill the revenue gap for that year.

As recommended by the 14th Finance Commission the State Government has been declared as Revenue Deficit for the commission period i.e. from 2015-16 to 2019-20. However, Fiscal deficit to be below 3% of GSDP for the above period. In the present post bifurcation scenario, it is not possible to adhere the conditionalities prescribed in the APFRBM Act, 2005. Processing the proposed for amending the APFRBM Act, 2005 keeping in view of the recommendations of 14th Finance Commission and repercussions of bifurcation of the State.

The State Fiscal Policy strategy is to control revenue expenditure by cutting administrative costs with the use of available modern technology on the one hand and mobilize enough resources by improving tax administration on the other hand, so as to enhance investment in productive capital assets and social sectors in order to attain sustainable and equitable economic growth.

TAX REVENUE

The desirable path to fiscal correction lies through financial empowerment i.e., by expanding the scope and size of revenue flows into the budget. Our strategy for revenue augmentation is by improvement of tax administration, facilitation of revenue buoyancy, minimizing of transaction costs and rationalization of tax structure. Hence, the focus is on streamlining and strengthening existing tax and non-tax collection, mechanism and plugging of revenue leakages. Thus, our endeavor is to optimize revenue collection without imposing additional taxes.

According to Accounts 2017-18, the State's own tax revenue was Rs.49,813 crore and as per 2018-19 (RE) it was Rs.58,125 crore.

Based on historic trends and also considering the latest growth of GSDP, an average growth of 15.11% is estimated in tax collection and accordingly the tax revenue in BE 2019-20 is estimated at Rs.75,438 crore.

COMMERCIAL TAXES DEPARTMENT

The Commercial Tax Department Collects Taxes which are categorized as here under:

1. Goods and Services Tax (APGST Act 2017)
2. Tax on five Petroleum products viz crude oil, diesel, petrol, Natural gas, ATF (APVAT Act,2005)
3. Tax on Alcoholic liquor for human consumption. (APVAT Act,2005)
4. Profession Tax (AP TPCTE Act,1987)

1. Goods and Services Tax (GST) (with effect from 01.07.2017)

- GST is a destination based tax. The taxes collected on goods and services in the value chain finally accrue to the State where they are consumed.
- The GST council, consisting of Union and the States recommend the laws, rules, procedures and rates of tax of goods and services and also the exemptions.
- The GST on intrastate supply consists of two equal components, one is State Goods and Services Tax (SGST) and the other one is Central Goods and Services Tax (CGST). The state gets the SGST revenues.
- The Centre levies and collects Integrated Goods and Service Tax (IGST) on Interstate supplies. IGST is also levied on import of goods/ services It is only an intermediate tax and is used by the recipient of goods/services for adjusting the SGST/CGST tax liability on his outward intrastate supplies.
- Every month, based on the returns filed by the tax payers, the net IGST adjusted towards SGST liability of any state is transferred by the Centre to the concerned state including Andhra Pradesh. Further, 50% of IGST collected on interstate supply to unregistered person or composition tax payer is also apportioned to the destination state by the centre every month.
- Under the provisions of this Act, every supplier of goods or services or both whose annual aggregate Turnover in all the states (with same PAN) is more than Rs,20 Lakhs and making supplies will have to obtain registration under the GST Act., file returns and pay net tax on outward supplies after deducting the tax paid on inputs, eligible under the Act. There are certain compulsory registration categories irrespective of turnover.

- In notified cases (viz. cashew nuts, tobacco leaves etc.) in lieu of the supplier, the recipient has to pay tax on reverse charge basis. He is nevertheless eligible to adjust it as credit for discharging his output tax liability.
- With effect from 01.04.2019, the registration threshold is enhanced to Rs.40 lakhs, if the taxable persons deal only in Goods.
- The Taxable persons with Annual turnovers between Rs.20 lakhs and Rs.1.50 Crore dealing in goods or restaurant business are eligible to opt for composition scheme (except notified items like ice creams etc.)
- The Taxable persons dealing in goods and services can opt for composition if the turnover related to services does not exceed 10% of total turnover or Rs.5 Lakhs whichever is higher.
- The taxable persons under composition can pay tax at fixed rate of 5% for Restaurants and 1% for others on taxable turnover without Input tax credit.
- Those who opt for composition pay tax on quarterly basis.
- The Tax payers with turnover upto Rs.50 Lakhs and dealing in services can opt for composition by paying tax @6% without ITC. (wef 01.04.2019)
- All the taxable persons with annual turnover of above Rs.1.50 crore and others not under composition pay tax at the notified rates with input tax credit. They file monthly returns along with payment of tax.
- The tax payers are entitled to claim refund of input tax paid if the resultant goods/services are exported subject to certain conditions.

Rates of Tax

- The various slabs of GST recommended by GST Council for different types of goods and services are 0%,5%, 12%, 18% and 28%. In addition, there are a few special rates of 3%,0.05%
- The Centre and States issued identical notifications prescribing rates of Central tax and state tax respectively. SGST is leviable at the rates of 0%, 2.5%, 6%, 9%, and 14%.

Goods-Rates

- There is Nil tax on a large number of commonly used goods viz. Fresh Vegetables, Fruits, Milk, Curd, Bread, Eggs, Coconuts, Gur, unbranded food grains, Atta, Maida, Pulses, Live Sheep, Poultry, Fresh meat chilled or Frozen, Fish, Printed books, Newspapers, Journals etc.149 items
- Certain goods are levied tax @5% viz. Branded food grains, Edible Oils, sugar, Cotton, fabric, Cashew Nuts, spices, coffee, tea, oilseeds, copra, Rice bran, Oil Cake, Coal PDS Kerosene, Domestic LPG, Tobacco leaves, rough granite and other Stones, Ores etc.
- Only a few items viz. Motor Vehicles, Tyres, Cement, Cigarettes, Tobacco products etc. are levied tax @28%.
- Most of the goods are levied tax @12% or 18%. The items which do not fall under any entry are taxable @18%.
- There is a special rate of Tax of 3% on Gold, Silver, Pearls, Articles of Jewellery of Precious metals, Semi Precious stones etc.
- There is another special rate of 0.25% on Semi-precious stones, unworked or simply sawn or roughly shaped, Precious stones (other than diamonds), ungraded precious stones (other than diamonds), Synthetic or reconstructed precious stones

Services-Rates

- Services attracting Nil Tax: Health services, Education services, Renting of houses for residential use, Accommodation Services provided by Hotels etc in cases where it is not more than Rs 1000 per day, Pure Services provided by Government by way of any activity related to function entrusted to Panchayats or Municipality under the Constitution, Railway transport other than 1st class/AC class, Transport of Agricultural produce, Most of the services provided by Government, Deposits/Loans where Interest is charged etc. 81 items listed.
- Services attracting-5%: Transport of Passengers by Rail in 1st class/ AC coach, Passengers by Air in Economy class, Transportation of goods by GTA, Housekeeping viz. plumbing, carpentering etc. through ecommerce operator, job works etc.
- Works contract service construction of bridge, tunnel, road for general public attract 12%
- Restaurant services attract 5% without ITC. Real estate for residential apartments attract 5% without ITC
- Where the item is not covered in any entry in schedules, it attracts 18%

2. Tax (VAT/CST) on six Petroleum products viz crude oil, diesel, petrol, Natural gas, ATF

Intra State Sales: Tax levied at the point of first sale in the state under APVAT Act,2005

Rates of Tax on the taxable turnover on intra state sales:

Petrol	:	31%+ Rs 2 per Litre
HS Diesel Oil	:	22.25%+ Rs 2 per Litre
Crude Oil	:	5%
Aviation Turbine Fuel	:	1%
Natural Gas	:	14.5%
Piped Natural Gas to domestic supplies	:	5%

Interstate sales: Tax levied under CST Act,1956- @2%, if covered by statutory C forms, otherwise the same rate as under APVAT Act,2005.

3. Tax (VAT/CST) on Alcoholic Liquor for human consumption:

Intra state sales: At the point of first sale unser APVAT Act,2005 (VI Schedule)

Item No.	Description	Rate of tax
1-A	Indian Made Foreign Liquor (other than Beer, Wine and Ready to drink varieties) bottled and/or packed in India as per the provisions of Andhra Pradesh Excise Act, 1968, but excluding Toddy and Arrack	
	Basic price (per case):	
	a) Upto Rs.400	140%
	Above Rs 400 upto Rs 2500	190%
	b) Above Rs.2500 upto Rs.3500	160%
	Above Rs.3500 upto Rs.5000	140%
	c) Above Rs.5000	130%
1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968	
	Basic price (per case)	
	Rs 200 and below	150%
	Above Rs 200	175%
1-C	(a) Wines	100%
	(b) Ready to drink varieties	150%
1-D	Foreign Liquor bottled and/or packed outside India	70%
1-E	Liquor sold by Military Canteens holding licences in Form CS-1 and CS-2 under the provisions of The Andhra Pradesh Excise (Grant of licence of selling by in-house and conditions of licence) Rules, 2005	70%

1-F	<p>Privilege fee on all liquors, bottled and packed as per the provisions of the Andhra Pradesh Excise Act, 1968 (Including imported liquor) whether bottled/packed in India or outside India but excluding toddy and arrack under the provisions of the following rules:</p> <p>(i) Rule 16(9) of the Andhra Pradesh Excise (Grant of licence of selling by shop and conditions of licence) Rules, 2012</p> <p>(ii) Rule 10-A of the Andhra Pradesh Excise (Grant of licence of selling by bar and conditions of licence) Rules, 2005</p> <p>(iii) Rule 12 of the Andhra Pradesh Excise (Grant of licence of selling by in-house and conditions of licence) Rules, 2005</p>	70%
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Interstate sales: Tax levied under CST Act,1956- @2%, if covered by statutory C forms, otherwise the same rate as under APVAT Act,2005.

4. Profession Tax:

- The constitution empowers the levy of Profession Tax on any person subject to a maximum amount of Rs.2500 per annum.
- There are three slabs Rs.2500 PA, Rs.1250 PA and Nil.
- The AP Tax on Professions, Trade, Callings and Employment Act:,1987 provides the levy of tax and the tax slabs of different kinds of persons.

Some important persons and the slabs are as indicated below

- The dealers with turnover of (a) above Rs.50 Lakh to pay Rs.2500 PA. (b) Rs.10 Lakhs to Rs.50 Lakhs to pay Rs.1250 PA (c) Below Rs.10 Lakh- Nil
- Directors of Companies (drawing remuneration from company)-- Rs.2500 PA
- Legal practitioners with more than 5 years practice - Rs.2500 PA, others – Nil
- Each branch of Banks, each ATM- Rs.2500 PA
- Private Hospitals, Nursing homes, Diagnostic centers owners or Lessees- Rs.2500 PA

- Film producers, Directors, Distributors, Actors etc.- Rs.2500PA
- Each branch and head office of Educational institutions other than those owned by Governments of Centre, State and local bodies- Rs.2500 PA
- Holders of Transport permits of 3 or more transport vehicles-Rs.2500 PA, others - Nil
- The individual persons have to enroll and pay tax every year on or before 30th of June.

The Employers paying salaries/wages to their employees have to register, deduct PT from their salary/wage and remit the same to Government every month.

Salary and wage (a) above Rs.20,000 PM- to pay Rs.200PM (b)Above Rs.15000 and upto Rs.20,000 PM to pay Rs.150 PM (c) upto Rs.15,000 PM - Nil

REGISTRATION AND STAMPS DEPARTMENT

The Registration and Stamps Department contributes nearly 0.54% to the GSDP of the State. The Indian Stamp Act, 1899 and Registration Act, 1908 are the two main sources of revenue. The revenue realized during the year 2017-18 was Rs.4270.52 crore and revenue realized during the year 2018-19 (i.e., upto 31st March 2019) is Rs.5427.81 Crores.

Achievement of the Department:

1. Revenue achievement during the financial year 2017-18 is Rs.4270.54 Crores.
2. Target for the year 2018-19 is Rs.4880.00 Crores.
3. Revenue achievement for the financial year 2018-19 (upto March 2019) is Rs.5427.81 Crores.

The percentage of Revenue achievement is 111.23%

PROHIBITION AND EXCISE DEPARTMENT:

The Prohibition and Excise Department is a major regulatory Department and revenue generation is incidental to regulation of manufacture, sale, purchase, transportation and usage of intoxicants and alcoholic preparations both for potable and industrial purposes. This activity is governed by the A.P. Excise Act 1968 and the Rules made there under.

For the period 2017-19, (4377) A4 shops have been established as against (4380) shops notified and (840) bars have also been licensed for 2017-22 to sell IMFL & FL in the State. There is no change in the number of A4 shops notified when compared to the previous period. While the privilege of selling by shop is granted by way of drawl of lots for a period of (2) years (2017-19), the privilege of selling by bar is granted for a period of (5) years under the new bar rules i.e. A.P. Excise (Grant of license of selling by bar and conditions of license) Rules 2017.

The wholesale trade, import and export of IMFL & FL is being conducted by the Prohibition & Excise Department from 10.03.2015. The Andhra Pradesh State Beverages Corporation Limited, a wholly owned A.P. Government company assists the Department in conducting the wholesale trade of IMFL & FL including export and import.

Manufacture of Spirit, IMFL, Beer and Wine is governed by separate set of rules for each category. The Government vide G.O. Ms.No.40, Revenue (Excise.II) Department, dt. 30.01.2016, made amendments to Andhra Pradesh Brewery Rules, 2006 permitting Micro Breweries to be established in the State to manufacture and sell draught Beer.

The following are the details of various duties collected by the Prohibition and Excise Department.

- 1) **Excise Duty:** The Govt. vide G.O.Ms.No.394 Revenue (Excise-II) Dept. dated 21.10.2015 have issued the rates of excise duty / countervailing duty on IMFL, Beer, Wine and Ready to Drink varieties.

While the duty on IMFL varies from Rs.30 to Rs.110 PPL (11 slabs basing on the basic price of IMFL), the duty on beer varies from Rs.5 to Rs.13 per BL (4 slabs basing on the basic price of Beer). The duty on wine ranges from 5% to 15% (3 slabs) of the basic price and the duty on Ready to Drink varieties ranges from 9% to 12% (2 slabs).

- 2) **Additional Excise Duty:** The Govt. vide G.O.Ms.No.243 Revenue (Excise-II) Dept. dated 27.06.2017 have introduced a new duty in the form of additional excise duty levied on the landed cost of IMFL @36% w.e.f. 01.07.2017.

- 3) The Government collects privilege fee @12% for the in-house license holders on the sale price charged by wholesale depots. Further, the amount that accrues when the issue price is rounded to the next rupee per case is collected as special privilege fee and the amount that accrues when the MRP is rounded to the next ten rupees is collected as additional privilege fee.

- 4) VAT is also collected as per the rates prescribed vide G.O.Ms.No.395 Revenue (Excise-II) Dept. dated 21.10.2015 and apportioned from the sale proceeds to the Commercial Taxes Department.

- 5) With a view to provide succor to the poor tappers, the tree tax on excise trees has been abolished

TRANSPORT DEPARTMENT:

The Government collects taxes from the motor vehicles under the provisions of Andhra Pradesh Motor Vehicles Taxation Act, 1963 and fees under Motor Vehicles Act, 1988 and Andhra Pradesh Motor Vehicles Rules, 1989 and notifications issued there under. For the year 2018-19 an amount of Rs.3358.83 crores was collected. The Government has further collected an amount of Rs.575.18 crores up to May, 2019 in the current year.

FORM D-1*[See rule 6 of APFRBM Rules,2006]***SELECT FISCAL INDICATORS**

	Item	2017-18 (Actuals)	2018-19 (R.E)
1	Gross Fiscal Deficit as Percentage of GSDP	-4.03	-3.66
2	Revenue Deficit/Surplus as Percentage of Gross Fiscal Deficit	49.89	34.67
3	Revenue Deficit /Surplus as Percentage of GSDP	-2.01	-1.27
4	Revenue Deficit /Surplus as Percentage of TRR	-15.37	-10.16
5	Total Liabilities -GSDP Ratio (%)	27.83	28.18
6	Total Liabilities - Total Revenue Receipts (%)	212.93	225.78
7	Total Liabilities –State’s Own Revenue Receipts (%)	417.16	414.17
8	State’s Own Revenue Receipts to Revenue Expenditure (%)	44.24	49.48
9	Capital Outlay as Percentage of Gross Fiscal Deficit	-41.67	-60.67
10	Interest Payment as Percentage of Revenue Receipts	13.51	12.47
11	Salary Expenditure as Percentage of Revenue Receipts	33.33	28.73
12	Pension Expenditure as Percentage of Revenue Receipts	18.32	13.19
13	Non-developmental Revenue Expenditure as Percentage of aggregate disbursements(TRE)	33.63	32.46
14	Gross Transfers from the Centre as Percentage of Aggregate Disbursements(TRE)	42.43	41.29
15	Non-tax Revenue as Percentage of TRR	3.63	3.83

FORM D-2*[See rule 6 of APFRBM Rules,2006]***A. Components of State Government Liabilities**

(Rs. crore)						
Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount *	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
	(Actuals)	(RE)	(Actuals)	(RE)	(Actuals)	(RE)
Market Borrowings	25572.86	34757.13	6650.04	10933.75	131553.02	155376.25
Loans from Centre	946.79	1990.37	994.71	738.64	8977.41	9804.49
Special Securities issued to the NSSF	0.00	0.00	1133.46	1154.40	13658.67	12446.23
Borrowings from Financial Institutions/ Banks	1683.06	1359.14	672.47	711.80	14601.60	15192.92
WMA/OD from RBI	230.47	139.27	0.00	0.00	0.00	0.00
Provident Funds, Insurance Funds, Deposits and Reserve Funds etc	105484.34	95594.91	99401.89	83678.51	54915.25	66108.28
Total	133917.52	133840.82	108852.57	97217.10	223705.95	258928.17
* Outstanding debt includes un-apportioned amount of Rs.17,031.31 crores						

FORM D-3*[See rule 6 of APFRBM Rules,2006]***Consolidated Sinking Fund (CSF)***(Amount in Rs. Crore)*

Outstanding balance in CSF at the beginning of the 2017-18	Additions to CSF during the 2017-18	Withdrawals from CSF during the 2017-18	Outstanding balance in CSF at the end of the 2017-18 / beginning of 2018-19	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the 2018-19(RE)	Withdraw from CSF during the 2018-19 RE	Outstanding at the end of 2018-19 beginning of 2019-20	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
5899.59	866.97	22.59	6743.97	5.13	350.00	0.00	7093.97	4.57

FORM D- 4**(See rule 6)****Guarantees given by the Government**

Category (No of Guarantees within bracket)	Maximum Amount Guaranteed	Outstanding at the beginning of the 2017-18	Additions during the 2017-18	Reductions during the 2017-18 (other than invoked during the 2017-18)	
				(Rs. crore)	(Rs. crore)
1	2	3	4	5	
Power	15951.02	5344.35	5012.13	1673.47	
Co-operatives	483.14	137.72	424.82	206.32	
Agriculture	18908.00	308.00	18908.00	5408.00	
Roads & Transport	5438.23	1243.10	4384.23	1006.63	
Industries, SFC, Others	3183.07	1492.69	2000.00	1195.89	
Water Supply, Sanitation, Housing and Urban Development	9376.88	1139.08	5901.59	841.34	
Total	53340.34	9664.94	36630.77	10331.65	
Invoked during the 2017-18		Outstanding at the end of the 2017-18	Guarantee Commission or Fee during 2017-18		Remarks
(Rs. crore)			(Rs. crore)		
Discharged		Not Discharged	Receivable	Received	11
6	7		9	10	
		8683.01			
		356.22			
		13808.00			
		4620.70			
		2296.80			
		6199.33			
		35964.06			

FORM D-5					
See rule 6					
Outstanding Risk - Weighted Guarantees					
(Amount in Rs.Crores)					
Default Probability	Risk weights	Amount outstanding as in the Previous Year and the Current Year		Risk weighted outstanding Guarantee in the Previous Year and the Current Year	
		2017-18	2018-19 (RE)	2017-18	2018-19 (RE)
Direct Liabilities	100	10356.40	8392.32	10356.40	8392.32
High Risk	75				
Medium Risk	50				
Low Risk	25				
Very Low Risk	5	25607.66	41050.04	25607.66	41050.04
Total Outstanding		35964.06	49442.36	35964.06	49442.36

FORM D-6					
See rule 6					
Guarantee Redemption Fund (GRF)					
(Amount in Rs.Crores)					
Outstanding invoked guarantees at the end of the 2017-18	Outstanding Amount in GRF at the end of the 2017-18	Amount of Guarantees likely to be invoked during the 2017-18	Addition to GRF during the 2018-19 RE	Withdrawal from the GRF during the 2018-19 RE	Outstanding amount in GRF at the end of the 2018-19 RE
1	2	3	4	5	6
..	680.64	..	52.22	..	732.86

Form D - 8
[See rule 6]
TAX REVENUES RAISED BUT NOT REALISED
(principal taxes)

(As at the end of the reporting year)

		Amount under disputes (Rs. crore)					Amount not under disputes (Rs. crore)					Grand Total
Major Head	Description	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and capital Services											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles		1.02 (arrears of tax)			1.02	419.25 **	1510.11 **	487.92 **		2417.28 **	2418.30 **
	Other Taxes											
	TOTAL		1.02			1.02	419.25	1510.11	487.92		2417.28	2418.30

** APSRTC Tax and Penalty dues.

Note: Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.

Form – D.10				
[See rule 6 of APFRBM Rules, 2006]				
NUMBER OF EMPLOYEES IN STATE GOVERNMENT DEPARTMENTS PUBLIC SECTOR UNDERTAKINGS & AIDED INSTITUTIONS AND EXPENDITURE OF STATE GOVERNMENT				
Sl. No.	Sector Name	Total Employees as on 01.01.2019	Related Expenditure during 2018-19 (Rs. in crores)	
			On Salary (Rs. Crores)	On Pension (Rs. Crores)
1	State Government	3,51,473	23787.73	14116.70
2	Judiciary	8,566	7000.00	1.00
3	Gram Panchayats	45,213	697.72	0.00
4	Aided Educational Institutions	14,939	300.00	8.62
5	Municipal Administration	26,727	992.34	1.08
6	Urban development Authority *	--	--	--
7	Agricultural Market Committees	1,350	85.67	2340.78
8	Zilla Grandhalaya Samsthas	1,137	48.36	31.01
9	State Public Sector Undertakings *	--	--	--
10	Universities	9,751	392.99	137.32
11	Co-operative Institutions & Other Govt. Bodies *	1,700	109.57	0.00
12	Temples	919	55.69	2.99
	Total	4,61,775	33470.07	16639.50
	* Information not available			