



GOVERNMENT OF ANDHRA PRADESH

Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in March, 2018

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

YANAMALA RAMAKRISHNUDU
FINANCE MINISTER

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)	
		2016-17	2017-18
		ACTUALS	R.E.
1	2	3	4
	Real Sector		
1	GSDP at constant (2011-12) Prices		
a)	Agriculture Sector	138957	163600
b)	Industry Sector	131657	142837
c)	Services Sector	221760	241967
	GVA at Constant (2011-12) prices	492374	548439
	GSDP at constant (2011-12) Prices	546104	607388
2	GSDP at Current Prices		
a)	Agriculture Sector	207881	252847
b)	Industry Sector	145150	162482
c)	Services Sector	281711	320380
	GVA at Current Prices	634742	735709
	GSDP at Current Prices	695491	803873
	Government Finances	2016-17	2017-18
I	Opening Balance	-414.85	-231.58
II	Revenue Receipts	98984.49	123254.01
1	Share of Central Taxes	26263.81	29001.26
2	Tax Revenue	44181.46	52715.93
3	Non Tax Revenue	5192.84	3988.82
4	Grants-in-aid	23346.38	37548.00
III	Capital Receipts	67897.48	32885.93
5	Open Market Loans	20783.27	25800.00
6	Floating Debt(Gross)	29154.16	1500.00
7	Loans form the GOI	814.25	1500.00
8	Other Loans	9170.99	1700.00
9	Deposits Transactions etc.(Net)	5945.38	1945.93
10	Loans and Advances	2029.49	440.00
11	Other Receipts	0.00	0.00
12	Contingency Fund(Net)	-5.52	0.00
IV	Total Receipts(II + III)	166881.97	156139.94
V	Revenue Expenditure	116178.21	127272.02
13	Of which Interest Payments	11697.36	14756.17
VI	Capital Expenditure	15180.77	22875.29
VII	Loans and Advances	563.82	1149.98
VIII	Capital Disbursements (14 to 18)	34775.89	8524.96
14	Floating Debt	29154.16	1500.00
15	Public Debt Repayment	3078.77	3879.30
16	Loans Form GOI	746.82	1242.12
17	Other Loans	1796.79	1903.54
18	Interstate Settlement	-64.91	0.00
IX	Total Expenditure	166698.69	159822.25
X	Overall Transactions(IV – IX)	183.27	-3682.31
XI	Closing Balance(I + X)	-231.58	-3913.89
XII	Revenue Deficit (II-V)	-17193.72	-4018.01
XIII	Fiscal Deficit (XII-VI-VII+10)	-30908.82	-27603.28
XIV	Primary Deficit (XIII-13)	-19211.46	-12847.11

MACRO –ECONOMIC FRAMEWORK STATEMENT

The macro economic framework statement is mandatory under section 5 and 6 of the Andhra Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act – 2005. 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 2017-18 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 2017-18 (AE) is estimated at Rs. 6,07,388 crores as against Rs.5,46,104 crores for 2016-17 (FRE) thus reflecting a growth of 11.22%.

The state economy grows at an average rate of 10.52% from 2014-15 to 2017-18 (AE) at constant prices (2011-12). Whereas the Advance estimates compiled for the year 2017-18 (A.E) reveal that the growth of economy is at 11.22%

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2017-18 At Constant (2011-12) prices**

(Rs. In crores)

SECTOR		2011-12 (TRE)	2012-13 (TRE)	2013-14 (TRE)	2014-15 (TRE)	2015-16 (SRE)	2016-17 (FRE)	2017-18 (A.E)
Agriculture	Value	94008	97831	108353	112200	120927	138957	163600
	Growth Rate		4.07	10.75	3.55	7.78	14.91	17.73
Industry	Value	112659	97387	99345	111842	122588	131657	142837
	Growth Rate		-13.56	2.01	12.58	9.61	7.40	8.49
Services	Value	143086	155796	167887	182970	202688	221760	241967
	Growth Rate		8.88	7.76	8.98	10.78	9.41	9.11
GVA at basic prices	Value	349753	351014	375585	407011	446203	492374	548439
	Growth Rate		0.36	7.00	8.37	9.63	10.35	11.39
GSDP at market prices	Value	379402	380629	407114	444564	491697	546104	607388
	Growth Rate		0.32	6.96	9.20	10.60	11.07	11.22
Per Capita Income (as per NSDP)	Value	69000	68865	72255	79174	87217	96374	106539
	Growth Rate		-0.20	4.92	9.58	10.16	10.50	10.55

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2017-18 At Current prices**

(Rs. In crores)

SECTOR		2011-12 (TRE)	2012-13 (TRE)	2013-14 (TRE)	2014-15 (TRE)	2015-16 (SRE)	2016-17 (FRE)	2017-18 (A.E)
Agriculture	Value	94008	111864	128956	148196	172531	207881	252847
	Growth Rate		18.99	15.28	14.92	16.42	20.49	21.63
Industry	Value	112660	101687	107408	124282	133322	145150	162482
	Growth Rate		-9.74	5.63	15.71	7.27	8.87	11.94
Services	Value	143086	165925	190359	215230	246129	281711	320380
	Growth Rate		15.96	14.73	13.07	14.36	14.46	13.73
GVA at basic prices	Value	349753	379477	426722	487709	551982	634742	735709
	Growth Rate		8.50	12.45	14.29	13.18	14.99	15.91
GSDP at market prices	Value	379402	411404	464272	524976	600298	695491	803873
	Growth Rate		8.43	12.85	13.07	14.35	15.86	15.58
Per Capita Income (as per NSDP)	Value	69000	74688	82870	93903	107276	123664	142054
	Growth Rate		8.24	10.96	13.31	14.24	15.28	14.87

The broad sector of Agriculture and Allied has contributed the highest GVA growth for 2017-18 (A.E.) with 21.63% which is followed by the Service sector with the growth of 13.73% and Industry sector has the growth contribution of 11.94% 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 2017-18, the Per Capita Income of Andhra Pradesh at current prices increased to Rs.1,42,054 from Rs.1,23,664 in 2016-17 registering a growth of 14.87%. The per capita income at constant (2011-12) prices has also gone up to Rs.1,06,545 in 2017-18 (Adv. Esti.) from Rs.96,374 in 2016-17 registering a growth rate of 10.55%.

Per Capita Income of A.P. at Current Prices

Year	Per Capita Income	Growth Rate (%)
2011-12	69,000	-
2012-13 (TRE)	74,688	8.24
2013-14 (TRE)	82,870	10.96
2014-15 (TRE)	93,903	13.31
2015-16 (SRE)	1,07,276	14.24
2016-17 (FRE)	1,23,664	15.28
2017-18 (A.E)	1,42,054	14.87

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) 2016-17	Current Year (Y-1) 2017-18 (Budget Estimate)	Current Year (Y-1) 2017-18 (Revised Estimate)	Ensuing Year (Y) 2018-19 (Budget Estimate)	Targets for next Two Years		
						2019-20	2020-21	
1	Revenue Deficit / Surplus as percentage of Total Revenue Receipts (TRR)	-9.07	-0.33	-3.26	3.37			
2	Fiscal Deficit as percentage of GSDP	Target	-3.00	-3.00	-3.00	-3.00	< -4.00	< -4.00
		Achievem ent	-3.24	-3.00	-3.48	-2.78		
3	Total outstanding Liabilities as percentage of GSDP	Target	24.74	25.09	25.09	25.16	30.00	30.00
		Achievem ent	29.42	28.11	28.06	28.66		
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 2016-17, the State's own tax revenue was Rs.44,181 crore and as per 2017-18 (RE) it was Rs.52,716 crore.

Based on historic trends and also considering the latest growth of GSDP, an average growth of 22% is estimated in tax collection and accordingly the tax revenue in BE 2018-19 is estimated at Rs.65,535 crore.

COMMERCIAL TAXES DEPARTMENT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) is passed by the Andhra Pradesh Legislature and notified in AP Gazette on 7th June, 2017. Thus the Goods and Services Tax (GAT) is introduced in the State w.e.f 01.07.2017. The Andhra Pradesh Goods and Services Tax Act, 2017 replaces the following Acts of Andhra Pradesh.

1. The APVAT Act, 2005 except for crude oil, diesel, petrol, Natural gas, ATF and alcoholic liquor for human consumption.
2. The AP Entertainments Tax Act 1939
3. The AP Luxuries Tax Act 1987
4. The AP HRBT Regulation, 1358F
5. The AP entry Tax on Motor Vehicles Act 1996
6. The AP Entry Tax on Goods Act 2001
7. The AP Rural Development Act 1996

The Advertisement Tax levied and collected by local bodies is also subsumed in GST. The Petroleum products (crude oil, diesel, petrol, Natural Gas and ATF and alcoholic liquor for human consumption) are kept outside the purview of GST and the AP VAT Act 2005 is applicable to these commodities without any change. The GST is a single indirect tax in which the following indirect taxes presently levied by the Centre are also subsumed.

1. Excise Duty (Central Excise Act 1944 except for six commodities)
2. Additional Excise Duty (Additional Duties of Excise (Goods of Special Importance) Act 1957, Additional Duties of Excise (Textiles and Textile Articles) Act 1978, Central Excise Tariff Act 1985.
3. Service tax (Chapter V of Finance Act 1994)
4. Customs – Counter Veiling Duty, Special Additional Duty.
5. Central Cesses & Surcharges.
6. CST (CST Act 1956), Medicinal and Toilet preparations (Excise Duties) Act 1955, levied and collected by Centre, but administered by State authorities and proceeds assigned to States.

The GST consists of two components, one is Central Goods and Services Tax (CGST) and the other one is State Goods and Services Tax (SGST). They will be levied and collected by the Centre and the State respectively on every transaction of interstate supply of Goods and Services. The Interstate transactions will attract integrated Goods and Service Tax (IGST). Further, GST is a destination based tax in contrast to the present VAT/CST which are origin based taxes. Consequently the taxes collected on goods and services in the value chain finally accrue to the State where they are consumed.

The necessary constitutional amendments conferring concurrent jurisdiction to the Centre and State for levy of CGST and SGST respectively were carried out in the constitutional amendment (101st) Act passed by the Parliament. The amendment act also created a constitutional body namely GST Council with the Union Finance Minister as Chairman and the State Finance Ministers as members to deliberate and finalize the rates of taxes,

exemptions, supply rules etc. The GST council in a series of meetings (26 till now) have deliberated upon the model GST law, rates of GST, compensation mechanism, division of GST administration between the Centre and the States etc and decided on 0%,5%, 12%, 18% and 28% as the rates of taxes on Goods and services under GST regime. The SGST is leviable at the rates of 0%, 2.5%, 6%, 9%, and 14%. The GST council also fitted all the goods and services into the above tax slabs.

The salient features of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No16/2017) :

1. The Act provides for levy and collection of GST on interstate supplies of goods and services.
2. Under the provisions of this act, every supplier of goods or services or both whose annual Turnover is more than Rs. 20 lakhs will have to obtain registration under the GST Act. The Registration will be PAN based.
3. The taxable persons with Annual Turnovers between Rs 20 lakhs and Rs.1.00 crore are eligible for composition scheme under which they are entitled to pay fixed rate ranging between 1% to 5% without input tax credit. All the other taxable persons with annual turnover of above Rs.1.00 crore will pay tax at the notified rates with input tax credit.
4. While the taxable persons under composition scheme should file quarterly returns, the others should file monthly returns. The facility of filing quarterly returns was extended to the tax payers with annual turnover up to 1.5 cr. All the returns are to be filed electronically only.
5. Further the tax payers should also upload their purchase and sale involves electronically which will be matched online to check the veracity of input tax credit (ITC) claims. The taxes due as per the returns should be paid electronically.
6. The correctness of the returns will be verified through scrutiny, audits and inspections. If any under reporting is noticed assessments will be

made. In case, the tax payers are aggrieved by the assessments orders the Act provides for a channel of appeals to Appellate authority, Tribunal, High Court and Supreme Court. Under assessment by any authority will be rectified by revision by a superior authority.

7. In case, taxes as per the returns or as per the assessment order or appeal and revision orders are not paid, the Act provides for enforcement of collection through attachment and sale of movable and immovable properties.
8. Refunds that arise to the tax payers on account of excess tax payment, rate difference between output and inputs, exports etc., will be credited online to the tax payers within sixty days. For any delay in receipt of refund the tax payer would be eligible for interest.
9. The act provides advance ruling facility under which the tax payers can get their doubts cleared regarding the provisions of the Act, rates of Tax etc.
10. The act also has anti profiteering provision, where under the tax payers will be penalized, if they do not pass on the benefit of reduction of tax rate to the consumer. The Act also prohibits collection of excess tax or collection of tax on the transactions on which no tax is payable. Contravention of this provision attracts penalty or forfeiture.
11. There are no provisions for erection of stationary check posts in the act. This facilitates free flow of goods across the states.
12. The Government of India issued required notifications relating to Act, rules and Tax rates. It issued 86 notifications on provisions of CGST Law, Rules etc. Further, 56 notifications on Central Tax rates and Exemptions were also issued.
13. Accordingly, Government of Andhra Pradesh also issued notifications on Law Provisions, rules and tax rates.

14. Government issued orders appointing officers of State Tax of the rank of Chief Commissioner, Commissioners, Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Deputy Assistant Commissioners and Goods and Services Tax Officers under section 3 of the APGST Act.
15. The Appellate Authority and Revisional Authority were also appointed under APGST Act 2017. The Government also constituted advance ruling authority under Rule 103 consisting of the officers of joint commissioner rank from Centre and State to clarify the issues raised by tax payers.
16. The Government also constituted Screening Committee of Anti-profiteering under Rule 123 (2) with the officers of the rank of Commissioner from State and Centre to examine the complaints from interested parties and refer it to Standing Committee at the national level.

STAMPS AND REGISTRATION DEPARTMENT:

The Stamps and Registration Department contributes nearly 0.6% 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 2016-17 was Rs.3,457.96 crore and revenue realized during the year 2017-18 (i.e., upto 14th February) is Rs.3,962 crore.

The total revenue achievement during 2017-18 (upto 14th February, 2018) is Rs.3,962 crore which constitute 99.5% of proportionate target of Rs.4000 crore. The positive growth trends recorded in net revenue during 2017-18.

Efforts are being made by the Department to achieve the revenue targets of Rs.4,000 crore in the Budget for the current financial year.

PROHIBITION AND EXCISE DEPARTMENT:

The State regulates trade in potable alcohol vide constitutional provisions found in entry 51 list II of the 7th schedule. Revenue from regulation of manufacture, sale, purchase of liquor is the principal source. In the State of Andhra Pradesh, this activity is governed by the A.P. Excise Act 1968 and the Rules made there under.

It was in the year 1993, the Government decided that cheaply available country liquor i.e. Arrack should be banned so that the poorer classes of the society should not fall a prey to alcohol. Since then quality potable IMFL made from ENA is made available.

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.

(4377) A4 shops are established for the license period 2017-19 as against (4380) shops notified and (813) 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 for the last (9) years. However, new bars have been permitted in the Urban Local Bodies where there are either no bars or less number of bars by adopting a criteria of one bar for 30000 population and in its multiples. The license period of bar is increased to 5 years. While the privilege to sell by shop is granted by way of drawl of lots for a period of (2) years (2017-19), the privilege to sell 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 Hon'ble Supreme Court have issued an order in Civil Appeal No.12164- 12166, dt. 15.12.2016 that "No shop for sale of liquor shall be (i)

visible from a National Highway or State Highway, (ii) directly accessible from a National Highway or State Highway (iii) situated within a distance of 500 mtrs. of the outer edge of the National Highway or State Highway or a service lane along the Highway". The Hon'ble Supreme Court by a subsequent order Dt.31.03.2017 has reduced the distance restriction to 220 Mts. in respect of local bodies with a population of 20,000 or less and by another order Dt.11.07.2017 has clarified that the above restrictions are not applicable to Municipal areas. Suitable amendments have been brought about in the relevant Rules and shops and bars have been established duly following the Hon'ble Supreme Court directions.

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 VAT on liquor was transferred from Excise head to Sales Tax from 2012-13 onwards.

The license fee structure in respect of shops and bars has been rationalized w.e.f. 01.07.2017 and a new duty in the form of additional excise duty is being levied on the landed cost of IMFL @36% w.e.f. 01.07.2017. The retailers margin has also been reduced to 10% on all varieties of liquor w.e.f. 01.07.2017.

With a view to provide succor to the poor tappers, tree tax on excise trees has been abolished and the distance restriction in respect of availability of trees from the toddy shop has been increased to 100 KMs from the existing 50 KMs w.e.f. 10.01.2017 under the new toddy policy for 2017-22. The existing ex-gratia scheme has been replaced with Chandranna Bhima Scheme by enrolling all the tappers under the latter.

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 2016-17 an amount of Rs.2,467.08 crores is collected. The Government has further collected an amount of Rs.2,613.75 crores up to January, 2018 in the current year with a growth rate of 26.28% over the corresponding period of previous year.

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

	Item	2016-17 (Actuals)	2017-18 (R.E)
1	Gross Fiscal Deficit as Percentage of GSDP	-3.48	-2.78
2	Revenue Deficit/Surplus as Percentage of Gross Fiscal Deficit	39.62	14.56
3	Revenue Deficit /Surplus as Percentage of GSDP	-1.28	-0.51
4	Revenue Deficit /Surplus as Percentage of TRR	-9.07	-3.26
5	Total Liabilities -GSDP Ratio (%)	29.42	28.02
6	Total Liabilities - Total Revenue Receipts (%)	207.82	176.04
7	Total Liabilities –State’s Own Revenue Receipts (%)	416.63	382.65
8	State’s Own Revenue Receipts to Revenue Expenditure (%)	42.49	44.55
9	Capital Outlay as Percentage of Gross Fiscal Deficit	-69.34	-87.04
10	Interest Payment as Percentage of Revenue Receipts	11.82	11.96
11	Salary Expenditure as Percentage of Revenue Receipts	29.63	26.19
12	Pension Expenditure as Percentage of Revenue Receipts	13.00	11.67
13	Non-developmental Revenue Expenditure as Percentage of aggregate disbursements(TRE)	29.05	32.73
14	Gross Transfers from the Centre as Percentage of Aggregate Disbursements(TRE)	42.69	52.29
15	Non-tax Revenue as Percentage of TRR	5.25	3.24

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 *	
	2016-17	2017-18	2016-17	2017-18	(End-March)	
	(Actuals)	(RE)	(Actuals)	(RE)	(Actuals)	(RE)
Market Borrowings	20783.26	25800.00	3078.77	3879.30	112630.20	134550.90
Loans from Centre	814.25	1500.00	746.82	1242.12	9025.33	9283.21
Special Securities issued to the NSSF	0.00	0.00	1131.82	1212.44	14792.12	13579.68
Borrowings from Financial Institutions/ Banks	9170.99	1700.00	664.97	691.10	13360.58	14369.48
WMA/OD from RBI	29154.16	1500.00	29154.16	1500.00	0.00	0.00
Provident Funds, Insurance Funds, Deposits and Reserve Funds etc	62850.77	61501.23	56140.92	59556.21	51505.81	53450.77
Total	122773.43	92001.23	90917.46	68081.17	201314.04	225234.04
* Outstanding debt includes un-apportioned amount of Rs.23,483.20 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 2016-17	Additions to CSF during the 2016-17	Withdrawals from CSF during the 2016-17	Outstanding balance in CSF at the end of the 2016-17 / beginning of 2017-18	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the 2017-18(RE)	Withdraw from CSF during the 2017-18 RE	Outstanding at the end of 2017-18 beginning of 2018-19	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4875.28	1054.29	29.98	5899.59	5.24	689.00	0.00	6588.59	4.90

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 2016-17	Additions during the 2016-17	Reductions during the 2016-17 (other than invoked during the	
	(Rs. crore)	(Rs. crore)	(Rs. crore)	(Rs. crore)	
1	2	3	4	5	
Power	8312.68	5669.30		324.95	
Co-operatives	410.98	87.67	65.00	14.95	
Agriculture	308.00	0.00	308.00	0.00	
Roads & Transport	1538.23	287.91	1054.00	98.81	
Urban Development & Housing	3791.58	185.44	999.08	45.44	
Other Institutions	2214.06	828.21	300.00	-364.48	
Total	16575.53	7058.53	2726.08	119.67	
Invoked during the 2016-17		Outstanding at the end of the 2016-17	Guarantee Commission or Fee during 2016-17		Remarks
(Rs. crore)		(Rs. crore)	(Rs. crore)		
Discharged	Not Discharged		Receivable	Received	
6	7	8	9	10	11
		5344.35			
		137.72			
		308.00			
		1243.10			
		1139.08			
		1492.69			
		9664.94			

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	
		2016-17	2017-18 (RE)	2016-17	2017-18 (RE)
Direct Liabilities	100	5669.3	5344.35	5669.3	5344.35
High Risk	75				
Medium Risk	50				
Low Risk	25				
Very Low Risk	5	1389.23	4320.59	1389.23	4320.59
Total Outstanding		7058.53	9664.94	7058.53	9664.94

FORM D-6					
See rule 6					
Guarantee Redemption Fund (GRF)					
(Amount in Rs.Crores)					
Outstanding invoked guarantees at the end of the 2016-17	Outstanding Amount in GRF at the end of the 2016-17	Amount of Guarantees likely to be invoked during the 2016-17	Addition to GRF during the 2017-18 RE	Withdrawal from the GRF during the 2017-18 RE	Outstanding amount in GRF at the end of the 2017-18 RE
1	2	3	4	5	6
..	628.42	..	49.45	..	677.87

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	109.09	20822.52	16426.19	3918061	41276.41	12240.85	39380.11	18744.10	4739.12	75104.18	116380.59
	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		1996.09 (APSRT C Tax)			1996.09	1997.11
	Other Taxes											
	TOTAL	109.09	20823.54	16426.19	3918061	41277.43	12240.85	41376.20	18744.10	4739.12	77100.27	118377.70

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 01.01.2018	Related Expenditure during	
			On Salary (Rs. Crores)	On Pension (Rs. Crores)
1	State Government	3,45,581	15,831.27	7257.10
2	Judiciary	9,097	405.58	12.93
3	Gram Panchayats	47,652	2,328.28	144.11
4	Aided Educational Institutions	9,816	504.84	634.34
5	Municipal Administration	27,018	1,231.54	101.99
6	Urban development Authority	201	8.01	3.50
7	Agricultural Market Committees	1,350	65.90	1800.60
8	Zilla Grandhalaya Samsthas	1,137	37.20	23.86
9	State Public Sector Undertakings *	--	--	--
10	Universities	9,751	302.30	105.63
11	Co-operative Institutions & Other Govt. Bodies *	1,700	84.29	--
12	Temples	919	42.84	2.30
	Total	4,54,222	20,842.05	10,086.36
	* Information not available			