



GOVERNMENT OF ANDHRA PRADESH

Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in March, 2017

*(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)	
		2015-16 ACTUALS	2016-17 R.E.
1	2	3	4
Real Sector			
1	GSDP at constant (2011-12) Prices		
a)	Agriculture Sector	121753	138833
b)	Industry Sector	118589	130509
c)	Services Sector	207477	228551
	GVA at Constant (2011-12) prices	447819	497894
	GSDP at constant (2011-12) Prices	490134	547021
2	GSDP at Current Prices		
a)	Agriculture Sector	173267	203860
b)	Industry Sector	129499	142651
c)	Services Sector	254452	295186
	GVA at Constant (2011-12) prices	557219	641697
	GSDP at constant (2011-12) Prices	609934	699307
Government Finances		2015-16	2016-17
I	Opening Balance	-580.89	-414.85
II	Revenue Receipts	88647.80	107708.88
1	Share of Central Taxes	21878.59	26263.88
2	Tax Revenue	39921.74	49282.32
3	Non Tax Revenue	4920.01	4500.00
4	Grants-in-aid	21927.46	27662.68
III	Capital Receipts	60953.21	25022.35
5	Open Market Loans	19168.05	21528.04
6	Floating Debt(Gross)	31307.13	1500.00
7	Loans form the GOI	685.17	983.94
8	Other Loans	2521.45	1000.00
9	Deposits Transactions etc.(Net)	6986.84	-327.38
10	Loans and Advances	284.63	337.75
11	Other Receipts	0.00	0.00
12	Contingency Fund(Net)	-0.07	0.00
IV	Total Receipts(II + III)	149601.01	132731.23
V	Revenue Expenditure	95949.67	112306.38
13	Of which Interest Payments	9848.49	12208.35
VI	Capital Expenditure	14171.52	14178.36
VII	Loans and Advances	673.80	724.96
VIII	Capital Disbursements (14 to 18)	38639.98	5554.53
14	Floating Debt	32602.66	1500.00
15	Public Debt Repayment	2682.52	1795.85
16	Loans Form GOI	1227.58	751.06
17	Other Loans	1931.73	1507.62
18	Interstate Settlement	195.48	0.00
IX	Total Expenditure	149434.97	132764.23
X	Overall Transactions(IV – IX)	166.04	-32.99
XI	Closing Balance(I + X)	-414.85	-447.85
XII	Revenue Deficit	-7301.86	-4597.50
XIII	Fiscal Deficit	-21862.56	-19163.07
XIV	Primary Deficit	-12014.07	-6954.72

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 2016-17 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 2016-17 (AE) is estimated at Rs. 547021 crores as against Rs.490134 crores for 2015-16 (FRE) thus reflecting a growth of 11.61%.

The state economy grows at an average rate of 10.36% from 2014-15 to 2016-17 (AE) at constant prices (2011-12). Whereas the Advance estimates compiled for the year 2016-17 (A.E) reveal that the growth of economy is at 11.61%

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2016-17 At Constant (2011-12) prices**

(Rs. In crores)

SECTOR		2011-12 (TRE)	2012-13 (TRE)	2013-14 (TRE)	2014-15 (SRE)	2015-16 (FRE)	2016-17 (A.E)
Agriculture	Value	94008	97831	108353	112600	121753	138833
	Growth Rate		4.07	10.75	3.92	8.13	14.03
Industry	Value	112659	97387	99345	107554	118589	130509
	Growth Rate		-13.56	2.01	8.26	10.26	10.05
Services	Value	143086	155796	167887	186723	207477	228551
	Growth Rate		8.88	7.76	11.22	11.11	10.16
GSVA at basic prices	Value	349753	351014	375585	406877	447819	497894
	Growth Rate		0.36	7.00	8.33	10.06	11.18
GSDP at market prices	Value	379402	380629	407114	441741	490134	547021
	Growth Rate		0.32	6.96	8.51	10.95	11.61
Per Capita Income (as per NSDP)	Value	69000	68865	72255	78039	86118	95566
	Growth Rate		-0.20	4.92	8.01	10.35	10.97

**GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH
AS PER ADVANCE ESTIMATES 2016-17 At Current prices**

(Rs. In crores)

SECTOR		2011-12 (TRE)	2012-13 (TRE)	2013-14 (TRE)	2014-15 (SRE)	2015-16 (FRE)	2016-17 (A.E)
Agriculture	Value	94008	111864	128956	148194	173267	203860
	Growth Rate		18.99	15.28	14.92	16.92	17.66
Industry	Value	112660	101687	107408	119732	129499	142651
	Growth Rate		-9.74	5.63	11.47	8.16	10.16
Services	Value	143086	165925	190359	220331	254452	295186
	Growth Rate		15.96	14.73	15.75	15.49	16.01
GSVA at basic prices	Value	349753	379477	426722	488257	557219	641697
	Growth Rate		8.50	12.45	14.42	14.12	15.16
GSDP at market prices	Value	379402	411404	464272	526470	609934	699307
	Growth Rate		8.43	12.85	13.40	15.85	14.65
Per Capita Income (as per NSDP)	Value	69000	74688	82870	93699	108163	122376
	Growth Rate		8.24	10.96	13.07	15.44	13.14

The broad sector of Agriculture and Allied has contributed the highest GVA growth for 2016-17 (A.E.) with 14.03% which is followed by the Service sector with the growth of 10.16% and Industry sector has the growth contribution of 10.05% 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 2016-17, the Per Capita Income of Andhra Pradesh at current prices increased to Rs.1,22,376 from Rs. 1,08,163 in 2015-16 registering a growth of 13.14%. The per capita income at constant (2011-12) prices has also gone up to Rs. 95,566 in 2016-17 (Adv.) from Rs.86,118 in 2015-16 registering a growth rate of 10.97%.

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 (SRE)	93,699	13.07
2015-16 (FRE)	1,08,163	15.44
2016-17 (A.E.)	1,22,376	13.14

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) 2015-16	Current Year (Y-1) 2016-17 (Budget Estimate)	Current Year (Y-1) 2016-17 (Revised Estimate)	Ensuing Year (Y) 2017-18 (Budget Estimate)	Targets for next Two Years #	
						2018-19	2019-20
1	Revenue Deficit / Surplus as percentage of Total Revenue Receipts (TRR)	-8.24	-4.45	-4.27	-0.33		
2	Fiscal Deficit as percentage of GSDP	Target	-3.00	-3.00	-3.00	-3.00	-3.00
		Achievem ent	-3.58	-3.00	-3.06	-3.00	
3	Total outstanding Liabilities as percentage of GSDP	Target	29.60	28.90	28.90	28.20	27.60
		Achievem ent	30.06	28.24	30.80	28.11	
4	[Any additional target(s)]	Nil	Nil	Nil	Nil		

(As per the targets set by AP FRBM Act, 2005 and the recommendations of Thirteenth Finance Commission)

FORM - F 3

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 and the State Government is also pursuing with Government of India for relaxation of FRBM targets.

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 2015-16, the State's own tax revenue was Rs.39,922 crore and as per 2016-17 (RE) it was Rs.49,282 crore.

Based on historic trends and also considering the latest growth of GSDP, an average growth of 16% is estimated in tax collection and accordingly the tax revenue in BE 2017-18 is estimated at Rs.53,717 crore.

COMMERCIAL TAXES DEPARTMENT

The Commercial Taxes Department contributes approximately 73% of the total own tax revenues of the State. The APVAT Act and Central Sales Tax (CST) Act are the two main sources of Revenue. The revenue realized during the year 2015-16 under VAT, CST and other Acts was Rs. 29892.04 Crores.

During the year 2016-17, the total revenue achievement under VAT, CST and other taxes such as Entertainment Tax, Profession Tax, Luxury Tax, Entry Tax, RD cess etc. is Rs. 30452.73 Crores up to February 2017, which constitutes 87.68% of proportionate target of Rs.34730.30 Cr. up to February, 2017, with a growth rate of 13.01% over previous year revenue of Rs.26947.71 Cr. up to February, 2016.

MAJOR AMENDMENTS AND NOTIFICATIONS TO THE APVAT ACT, 2005 / APVAT

Rules in 2016-17

1. Amendments to the APVAT Rules, 2005

The following important amendments to APVAT Rules, 2005 were made for improving tax administration:

- i) Insertion of new sub-rules (17C) and (17D) after sub-rule (17B) under Rule 17 of the APVAT Rules, 2005 prescribing the procedure and forms to implement levy of tax at lower rates on High Speed Diesel and Furnace oil sold to foreign going international ships and coastal ships as per the amended provisions.
- ii) Insertion of new sub-rule (18A) under Rule 18 and amending Rule 59 of the APVAT Rules, 2005 prescribing the procedures, forms and authorities for implementing the TDS provisions.
- iii) Amendment to sub-rule (1) of Rule 23 of the APVAT Rules, 2005 prescribing a new monthly VAT Return 200 together with annexures–I, II, III and IV to capture additional data required for effective tax administration.
- iv) Amendment to Rule-55 by amending sub-rule(1) authorizing the Commissioner to prescribe conditions for use of manual and e_way bills; insertion of sub-rule (5A) requiring the dealers to upload the details of utilization of waybills on the Commercial Taxes website every month; addition of proviso under sub-rule (7) providing for online filing of the details of goods transported by the transporters; and insertion of sub-rule (11) restricting the issue of waybills under the following circumstances:
 - a) If the dealer is in arrears under the APVAT Act or under the CST Act, 1956.
 - b) If it is established that the dealer indulged in fraud or misuse of Way bills.

- c) If the dealer had shifted his registered business premises without intimation to the prescribed authority.
- d) If the dealer fails to upload utilization of manual waybills as per Rules.
- v) Amendment to Rule-58 requiring the transport vehicles to carry RFID along with prescribed documents while transporting the goods.
- vi) Amendment to Rule-64 providing for service of orders and notices to the dealers through e_mail also along with other modes of service.

2. Important G.Os issued for protecting revenue:

1. Vide G.O.MsNo.170 Rev CT-II Department dt: 26.04.2016 directed all the Government Departments /PSUs and other Government Bodies to evaluate the prices quoted by the Bidders in the tenders called for procurement of Goods by excluding the tax element. After the tenders are finalized, the successful bidder may supply the goods for the price quoted and include the tax separately at the applicable rates under the APVAT Act,2005/ CST Act,1956 in the invoice.
2. In G.O.Ms.No.347, Rev (CT-II) Department, Dt:27-07- 2016directed all the Government Departments and Government Bodies to insist on purchase of goods by the Contractors/ Concessionaires engaged in the construction of infrastructure projects including those in PPP mode, from the dealers within the State to the extent they are available in the required quantity and desired quality and the price excluding tax is competitive, by incorporating suitable provisions in the contract agreements.
3. Government in Memo.No.REV-35033/12/2016-CT-II(2)-1, Dt.09- 09- 2016 direct all the State Government Departments and religious institutions including Tirumala Tirupathi Devasthanams, Tirupathi to purchase Goods required by them only from the registered dealers with the State of Andhra Pradesh, with a view of encourage the Local Trade

and also to achieve additional revenue to the State in the form of Local Taxes on Goods.

4. The A.P. Gazette published in Extraordinary NO.115/9814,dt: 02.11.2016 requires Tax Deduction at Source by certain State Governments /Organizations/ on the amounts payable towards the purchases and lease/hiring charges need to deduct the tax portion prescribed and pay to the C.T. Department.

3. **Important G.Os/Memos issued for exemption/reduction of rate of tax in special cases under APVAT Act and waiver of CST:**

a) **Reduction in rate of taxes**

The rate of VAT tax on cell phone chargers and cell phone batteries was reduced from 14.5% to 5% by amending sub-entry 39 of schedule-IV of the Andhra Pradesh Value added Tax Act,2005 vide G.O.Ms.No.307, Revenue (CT-II) Department, Dt: 12.07.2016 with prospective effect.

b) **Exemption under APVAT Act, 2005**

By notification issued under sub-section(1)of Section 79 of APVAT Act,2005, the Government of Andhra Pradesh exempted levy of VAT on Electronic point of sale (e-POS) amending Schedule-I of the said Act by adding entry-69 after entry-68 vide G.O.Ms.No.480, Revenue (CT-II), Department, Dt:21.11.2016.

- c) Government vide Memo.No.26197/CT-II(1)/2013,Dt:27.09.2016 ordered to waive the tax payable under the Central Sales Tax (CST) Act over and above 2% in the absence of "C" forms by Rice Millers and the dealers in pulses & Dalls till 31.05.2014, subject to the following terms and conditions;

- i) The waiver is applicable only to those dealers who remit the tax completely as per the provisions of the CST Act for the period from 01.06.2014 to 31.12.2015 before 31.12.2016 after getting their assessments completed.
- ii) The waiver shall be subject to production of lorry receipts/ railway receipts and CST way bills.

- iii) The waiver shall also be subject to production of proof of exit through the last notified check-Post in Andhra Pradesh or production of ledger account or day book entry relating to payment of charges for transporting the goods to other States.
 - iv) The waiver shall not be applicable to those dealers who have defaulted in payment of even 2% tax.
 - v) Taxes already paid shall not be refunded under any circumstances.
- 4) **Exemption under AP Luxury Tax Act, 1987**
Exemption from payment of luxury tax by the eligible new tourism infrastructure projects established and also meeting the minimum requirements specified under the Andhra Pradesh Tourism Policy, 20015-20 was granted vide notification in G.O.Ms.No.341, Revenue (CT-II) Dept., Dt.22-07-2016.
- 5) **Exemption under AP Entertainment Tax Act, 1939**
Exemption from payment of Entertainment Tax to the telugu feature film "Goutamiputra Satakarni" was granted vide G.O.Ms.No.44, Revenue (CT-II) Dept., Dt.31-01-2017.

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 realised during the year 2015-16 was Rs.3,585.12 crore and revenue realised during the year 2016-17 (i.e., upto 17th March) is Rs.3,283.02 crore.

The total revenue achievement during 2016-17 (upto 17th March, 2017) is Rs.3,283.02 crore which constitute 63.38% of proportionate target of Rs.5,180 crore. The negative growth trends recorded in net revenue during 2016-17 due to slack season in real estate market and fall of registrations due to demonetization.

Efforts are being made by the Department to achieve the revenue targets of Rs.5,180 crore in the Budget for the current financial year.

PROHIBITION AND EXCISE DEPARTMENT:

The States can regulate trade in potable alcohol vide constitutional provisions found in entry 51 list II of the 7th schedule. Revenue from the sale of liquor is a principal source. In the State of Andhra Pradesh, this activity is governed by the A.P. Excise Act 1968.

It was in the year 1993, that 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 clean potable IMFL made from ENA is made available through Andhra Pradesh Beverages Corporation, a wholly owned A.P. Government company.

(4160) A4 shops are established for the license period 2015-17 against (4380) shops notified and about (766) Restaurant and Bars licensed to sell Liquor in the State. There is no change in the number of A4 shops notified for the last (8) years.

While the privilege to sell by shop is given by way of drawl of lots for a period of (2) years (2015-17), the Privilege to sell by bar is being extended on month to month basis upto 31.03.2017.

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".

Hence, suitable amendments will be made in the new policy subject to any further orders of Hon'ble Supreme Court.

Manufacture of Spirit, IMFL (Spirits), Beer and Wine is governed by the A.P. Distillery, Brewery, Winery Rules 2006.

The Government has taken over the wholesale trade from A.P.B.C.L. as ordered by the Government vide G.O Ms.No.93, Revenue (Ex.II) Department, dt. 10.03.2015.

The Government vide G.O. Ms.No.40, Revenue (Excise.II) Department, dt. 30.01.2016, made amendments to Andhra Pradesh Brewery Rules, 2006 and allowing Micro Breweries to be established on the premises of 2B Licence to manufacture and sale of draught Beer.

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

Rationalization of the existing Licence Fee structure and introduction of Additional Excise Duty in the AP Excise Act, 1968 has been approved by the Cabinet to be implemented after approval of the Legislature from a date to be notified as decided by the Government.

TRANSPORT DEPARTMENT:

The Government collects taxes from 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 2015-16 an amount of Rs.2,128.42 crore is collected. The Government has further collected an amount of Rs.2,241.16 crore upto February, 2017 in the current year with a growth rate of 15.06% over the corresponding period of previous year.

From Plan – Non - plan to Revenue - Capital Classification

From fiscal year 2017-18 onwards the Government is introducing a significant structural reform in the budgetary expenditure classification system. The expenditure is being classified as Revenue and Capital instead of the hitherto Plan and Non-Plan classification. There are multiple advantages of this structural reform. Not only is it a constitutional requirement but also in tune with international best practice and is an essential ingredient for policy formulation and efficient resource allocation. It would enable to follow the “golden rule” of balancing Current Account expenditure with Current Revenue over an economic cycle and restricting borrowings to investments. As a result of this change, the expenditure allocation in budget for the financial year 2017-18 would show a fresh focus on Capital expenditure.

Outcome Budget

Government has presented a separate Outcome Budget as Volume VII/I to ensure clarity on goals, strategies as well as physical and financial targets. There is now a closer synchronisation between allocation, performance and outcome.

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

	Item	2015-16 (Actuals)	2016-17 (R.E)
1	Gross Fiscal Deficit as Percentage of GSDP	-3.58	-3.06
2	Revenue Deficit/Surplus as Percentage of Gross Fiscal Deficit	33.40	23.99
3	Revenue Deficit /Surplus as Percentage of GSDP	-1.20	-0.73
4	Revenue Deficit /Surplus as Percentage of TRR	-8.24	-4.27
5	Total Liabilities -GSDP Ratio (%)	30.06	30.80
6	Total Liabilities - Total Revenue Receipts (%)	206.84	179.17
7	Total Liabilities –State’s Own Revenue Receipts (%)	408.91	358.82
8	State’s Own Revenue Receipts to Revenue Expenditure (%)	46.73	47.89
9	Capital Outlay as Percentage of Gross Fiscal Deficit	-67.90	-77.77
10	Interest Payment as Percentage of Revenue Receipts	11.43	11.32
11	Salary Expenditure as Percentage of Revenue Receipts	29.16	30.18
12	Pension Expenditure as Percentage of Revenue Receipts	12.69	11.19
13	Non-developmental Revenue Expenditure as Percentage of aggregate disbursements(TRE)	30.66	31.24
14	Gross Transfers from the Centre as Percentage of Aggregate Disbursements(TRE)	45.66	48.02
15	Non-tax Revenue as Percentage of TRR	5.55	4.18

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 *	
	2015-16	2016-17	2015-16	2016-17	(End-March)	
	(Actuals)	(RE)	(Actuals)	(RE)	2015-16	2016-17
	(Actuals)	(RE)	(Actuals)	(RE)	(Actuals)	(RE)
Market Borrowings	19168.05	21528.04	2682.52	1795.85	94925.71	114658.20
Loans from Centre	685.17	983.94	1227.58	751.06	8957.90	9190.78
Special Securities issued to the NSSF	1639.10	0.00	881.90	900.00	15923.94	15023.94
Borrowings from Financial Institutions/ Banks	882.35	1000.00	1049.84	607.62	4854.56	5246.94
WMA/OD from RBI	31307.13	1500.00	32602.66	1500.00	0.00	0.00
Provident Funds, Insurance Funds, Deposits and Reserve Funds etc	54889.90	55381.92	45017.05	55708.94	49191.49	48864.11
Total	108571.70	80393.90	83461.55	61263.47	173853.60	192983.97
* Outstanding debt includes un-apportioned amount of Rs.33,477.52 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 2015-16	Additions to CSF during the 2015-16	Withdrawals from CSF during the 2015-16	Outstanding balance in CSF at the end of the 2015-16/ beginning of 2016-17	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the 2016-17(RE)	Withdraw from CSF during the 2016-17 RE	Outstanding at the end of 2016-17 beginning of 2017-18	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4020.53	873.87	19.12	4875.28	5.14	595.00	0.00	5470.28	4.77

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 2015-16	Additions during the 2015-16	Reductions during the 2015-16 (other than invoked during the 2015-16)	
	(Rs. crore)	(Rs. crore)	(Rs. crore)	(Rs. crore)	
1	2	3	4	5	
Power	8601.06	8585.83		2916.53	
Co-operatives	197.57	298.57		210.89	
Agriculture					
Roads & Transport	484.23	371.29		83.38	
Urban Development & Housing	24.65	35.32		24.07	
	311.48	256.30		82.12	
Other Institutions	1003.66	1008.46		180.25	
Total	10622.65	10555.77		3497.24	
Invoked during the 2015-16		Outstanding at the end of the 2015-16	Guarantee Commission or Fee during 2015-16		Remarks
(Rs. crore)		(Rs. crore)	(Rs. crore)		
Discharged	Not Discharged		Receivable	Received	
6	7	8	8	10	11
		5669.30			
		87.68			
		287.91			
		11.25			
		174.18			
		828.21			
Toal		7058.53			

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	
		2015-16	2016-17 (RE)	2015-16	2016-17 (RE)
Direct Liabilities	100	3245.85	4300.85	3245.85	4300.85
High Risk	75				
Medium Risk	50				
Low Risk	25				
Very Low Risk	5	3812.68	5364.09	3812.68	5364.09
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 2015-16	Outstanding Amount in GRF at the end of the 2015-16	Amount of Guarantees likely to be invoked during the 2015-16	Addition to GRF during the 2016-17 RE	Withdrawal from the GRF during the 2016-17 RE	Outstanding amount in GRF at the end of the 2016-17 RE
1	2	3	4	5	6
...	580.52	...	49.34		629.86

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	Related Expenditure during	
			On Salary	On Pension
1	State Government	4,23,799	17,756.83	8,879.17
2	Judiciary *	7,108	261.81	-
3	Aided Educational Institutions	19,385	1,177.58	133.46
4	Gram Panchayats	8,787	158.65	7.44
5	Municipal Corporations	25,241	572.15	119.55
6	Urban Development Authority	339	75.04	4.12
7	Agricultural Market Committees	1,416	77.79	1,879.21
8	Zilla Grandhalaya Samsthas	1,210	34.72	22.93
9	State Public Sector Undertakings *	--	--	--
10	Universities	10,100	511.27	,102.69
11	Co-operative Institutions & Other Govt. Bodies *	620	12.06	--
12	Temples	1,692	18.71	1.65
	Total	4,99,697	20,656.61	11,150.22
	* Information not available			