GOVERNMENT OF ANDHRA PRADESH

Statement of Fiscal Policy to be laid on the table of the A.P. State Legislature in March, 2026

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

PAYYAVULA KESHAV
Minister for Finance, Planning, Commercial Taxes and Legislative Affairs

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)	
		2024-25	2025-26
		ACTUALS	R.E.
1	2	3	4
	Real Sector		
1	**GSDP at constant (2011-12) Prices**		
a)	Agriculture Sector	2,29,498	2,52,775
b)	Industry Sector	2,29,173	2,50,140
c)	Services Sector	3,25,226	3,59,931
	GVA at Constant (2011-12) prices	7,83,896	8,62,846
	GSDP at constant (2011-12) Prices	8,66,646	9,52,261
2	**GSDP at Current Prices**		
a)	Agriculture Sector	5,00,302	5,39,454
b)	Industry Sector	3,51,019	3,84,471
c)	Services Sector	6,20,426	7,00,717
	GVA at Current Prices	14,71,747	16,24,642
	GSDP at Current Prices	15,91,226	17,62,357
	Government Finances	**2024-25**	**2025-26**
I	**Opening Balance**	-67.16	-31.03
II	**Revenue Receipts**	**1,67,675.81**	**1,96,903.53**
1	Share of Central Taxes	52,080.15	56,741.18
2	Tax Revenue	89,435.30	98,025.18
3	Non Tax Revenue	5,972.16	14,324.18
4	Grants-in-aid	20,188.20	27,812.99
III	**Capital Receipts**	**1,04,646.40**	**1,03,631.14**
5	Open Market Loans	78,205.06	79,456.00
6	Floating Debt (Gross)	13,419.30	0.00
7	Loans form the GOI	8,868.21	20,929.42
8	Other Loans	700.00	2,496.30
9	Deposits Transactions etc.(Net)	3,008.82	700.97
10	Loans and Advances	96.19	48.45
11	Other Receipts	349.04	0.00
12	Contingency Fund(Net)	-0.22	0.00
IV	**Total Receipts(II + III)**	**2,72,322.21**	**3,00,534.67**
V	**Revenue Expenditure**	**2,27,960.96**	**2,38,021.89**
13	*of which Interest Payments*	*32,967.13*	*37,233.27*
VI	**Capital Expenditure**	**16,141.28**	**33,134.63**
VII	**Loans and Advances**	**5,032.20**	**6,362.93**
VIII	**Capital Disbursements (14 to 18)**	**23,151.64**	**23,015.22**
14	Floating Debt	0.00	0.00
15	Public Debt Repayment	21,082.41	20,050.20
16	Loans Form GOI	-825.56	200.41
17	Other Loans	2,837.02	2,764.61
18	Interstate Settlement	57.77	0.00
IX	**Total Expenditure**	**2,72,286.08**	**3,00,534.67**
X	**Overall Transactions(IV – IX)**	36.13	0.00
XI	**Closing Balance(I + X)**	-31.03	-31.03
XII	**Revenue Deficit (II-V)**	**-60,285.15**	**-41,118.36**
XIII	**Fiscal Deficit (XII-VI-VII+10)**	**-81,362.44**	**-80,567.47**
XIV	**Primary Deficit (XIII-13)**	**-48,395.31**	**-43,334.20**

MACRO – ECONOMIC FRAME WORK STATEMENT

The First Advance Estimates (FAE) of GSDP 2025-26 have been compiled at Current and Constant (2011-12) prices.

The GSDP at Constant (2011-12) Prices for the year 2025-26 **(FAE)** is estimated at Rs. **9,52,261 Cr.** as against Rs. **8,66,646 Cr.** for 2024-25 (FRE) reflecting a growth of **9.88%**.

The GSDP at Current Prices for the year 2025-26 **(FAE)** is estimated at Rs.**17,62,357 Cr.** as against Rs**. 15,91,226 Cr.** for 2024-25 (FRE) reflecting a growth of **10.75%**.

GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH AS PER FIRST ADVANCE ESTIMATES 2025-26

At Constant (2011-12) prices

(Rs. in Crores)

SECTOR		2018-19	2019-20	2020-21	2021-22	2022-23 TRE	2023-24 SRE	2024-25 FRE	2025-26 FAE
Agriculture & Allied	Value	1,71,035	1,85,585	1,89,101	2,07,259	2,13,267	2,10,495	2,29,498	2,52,775
	Growth Rate	3.54%	8.51%	1.89%	9.60%	2.90%	-1.30%	9.03%	10.14%
Industry	Value	1,52,004	1,51,376	1,79,930	1,85,676	1,93,077	2,12,106	2,29,173	2,50,140
	Growth Rate	3.17%	-0.41%	18.86%	3.19%	3.99%	9.86%	8.05%	9.15%
Services	Value	2,36,255	2,51,649	2,28,474	2,54,655	2,81,439	2,99,200	3,25,226	3,59,931
	Growth Rate	4.84%	6.52%	-9.21%	11.46%	10.52%	6.31%	8.70%	10.67%
GVA	Value	5,59,294	5,88,609	5,97,505	6,47,590	6,87,783	7,21,800	7,83,896	8,62,846
	Growth Rate	3.98%	5.24%	1.51%	8.38%	6.21%	4.95%	8.60%	10.07%
GSDP	Value	6,26,614	6,49,810	6,59,678	7,06,791	7,51,837	8,00,428	8,66,646	9,52,261
	Growth Rate	5.36%	3.70%	1.52%	7.14%	6.37%	6.46%	8.27%	9.88%
Per Capita Income in Rupees (as per NSDP)	Value	1,08,853	1,10,587	1,10,971	1,18,349	1,23,707	1,31,449	1,41,847	1,55,412
	Growth Rate	5.50%	1.59%	0.35%	6.65%	4.53%	6.26%	7.91%	9.56%

GROSS STATE DOMESTIC PRODUCT(GSDP) OF ANDHRA PRADESH AS PER SECOND ADVANCE ESTIMATES 2024-25 - At Current prices

(Rs. in Crores)

SECTOR		2018-19	2019-20	2020-21	2021-22	2022-23 TRE	2023-24 SRE	2024-25 FRE	2025-26 FAE
Agriculture & Allied	Value	**2,76,335**	**3,10,501**	**3,42,577**	**3,90,266**	**4,31,593**	**4,48,125**	**5,00,302**	**5,39,454**
	Growth Rate	6.72%	12.36%	10.33%	13.92%	10.59%	3.83%	11.64%	7.83%
Industry	Value	**1,88,601**	**1,90,190**	**2,22,900**	**2,60,650**	**2,93,805**	**3,23,299**	**3,51,019**	**3,84,471**
	Growth Rate	10.46%	0.84%	17.20%	16.94%	12.72%	10.04%	8.57%	9.53%
Services	Value	**3,33,240**	**3,62,157**	**3,43,390**	**4,11,484**	**5,00,852**	**5,48,499**	**6,20,426**	**7,00,717**
	Growth Rate	12.74%	8.68%	-5.18%	19.83%	21.72%	9.51%	13.11%	12.94%
GVA	Value	**7,98,176**	**8,62,848**	**9,08,868**	**10,62,401**	**12,26,251**	**13,19,923**	**14,71,747**	**16,24,642**
	Growth Rate	10.05%	8.10%	5.33%	16.89%	**15.42%**	**7.64%**	**11.50%**	**10.39%**
GSDP	Value	**8,73,721**	**9,25,839**	**9,78,581**	**11,31,629**	**13,07,976**	**14,23,900**	**15,91,226**	**17,62,357**
	Growth Rate	11.14%	5.97%	5.70%	15.64%	15.58%	8.86%	11.75%	10.75%
Per Capita Income in Rupees (as per NSDP)	Value	**1,54,031**	**1,60,341**	**1,68,063**	**1,93,703**	**2,19,814**	**2,39,311**	**2,66,699**	**2,94,507**
	Growth Rate	11.38%	4.10%	4.82%	15.26%	13.48%	8.87%	11.44%	10.43%

The Services sector has registered highest GVA growth for 2025-26(FAE) with the growth of 12.94% followed by the Industry sector with 9.53% and Agriculture & Allied sector has registered GVA growth for 2025-26(FAE) with 7.83% **at current prices** to the State Economy.

As per the First Advance Estimates of 2025-26(FAE) at current prices, the Per Capita Income of Andhra Pradesh increased to Rs.**2,94,507/-** from Rs.**2,66,699/-** in 2024-25(FRE) registering a growth of **10.43** percent.

The Per Capita Income at constant (2011-12) prices has also increased to Rs. **1,55,412/-** in 2025-26(FAE) from Rs. **1,41,847/-** in 2024-25(FRE) registering a growth rate of 9.56 per cent.

Per Capita Income of A.P at Current Prices

Year	Per Capita Income (in Rupees)	Growth Rate (%)
2018-19	1,54,031	11.38%
2019-20	1,60,341	4.10%
2020-21	1,68,063	4.82%
2021-22	1,93,703	15.26%
2022-23 TRE	2,19,814	13.48%
2023-24 SRE	2,39,311	8.87%
2024-25 FRE	2,66,699	11.44%
2025-26 FAE	**2,94,507**	**10.43%**

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) 2024-25	Current Year (Y-1) 2025-26 (Budget Estimate)	Current Year (Y-1) 2025-26 (Revised Estimate)	Ensuing Year (Y) 2026-27 (Budget Estimate)	Targets for next Two Years	
							2027-28	2028-29
1	Revenue Deficit / **Surplus** as percentage of Total Revenue Receipts (TRR)		-35.95	-15.22	-20.88	-9.40		
2	Fiscal Deficit as percentage of GSDP	Target	-4.00	-3.50	-3.50	0.00		
		Achievement	-5.11	-4.38	-4.57	-3.84		
3	Total outstanding Liabilities as percentage of GSDP	Target	35.80	35.50	35.50	0.00		
		Achievement	35.73	30.69	36.04	36.00		
4	[Any additional target(s)]		Nil	Nil	Nil	Nil		

* Target Fiscal Deficit Outstanding Liabilities as per Act No.29 of 2021.

Receipts

Total Revenue receipts

The revenue receipts for 2024-25 are Rs.1,67,675.81 crores and Rs.1,96,903.53 crores for RE 2025-26 which consists of Tax Revenue, Non-Tax Revenue, Share of Central Taxes and Central Grants.

Tax Revenue

Receipts under Tax Revenue is Rs.89,435.30 crores for 2024-25 and Rs.98,025.18 crores for RE 2025-26.

Non-Tax Revenue

Non tax revenue receipts during 2024-25 is Rs. 5,972.16 crore and Rs.14,324.18 crores for RE 2025-26.

Share of Central Taxes and Grants from Government of India

As per the recommendations of 15^{th} F.C., the devolutions of Share of Central Taxes is 41%. Accordingly, Govt. of India released an amount of Rs.52,080.15 crores during 2024-25 and Rs.56,741.18 crores for RE 2025-26. The Central Assistance to State Development Schemes, FC Grants and other Grants from the Govt. of India is Rs.20,188.20 crores during 2024-25 and Rs.27,812.99 crores during 2025-26 RE.

Capital Receipts

The capital receipts consists of Recovery of Loans, Borrowings & Other Liabilities and Deposits Transactions (Net) shows Rs.1,04,646.40 crores in 2024-25 and for RE 2025-26 it is Rs.1,03,631.14 crores.

Expenditure

The total expenditure, during 2024-25, is at Rs.2,72,286.08 crores and for RE 2025-26 it is at Rs.3,00,534.67 crores.

During 2024-25, Revenue expenditure was Rs.2,27,960.96 crores and for RE 2025-26 it is at Rs.2,38,021.89 crores. The components under revenue expenditure are salaries, pensions, interest payments, subsidies, maintenance, Manifesto Schemes and other grant-in-aid expenditure.

Capital expenditure during 2024-25 is Rs.16,141.28 crores and Rs.33,134.63 crores for RE 2025-26 which includes Disbursement of Loans and Advances and Capital Disbursements.

FORM - F3

FISCAL POLICY STRATEGY STATEMENT

(under Rule 6 of APFRBM Rules 2006)

Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005 and Andhra Pradesh Fiscal Responsibility and Budget Management Rules, 2006 have been notified by the Government of Andhra Pradesh to make the State government accountable for fiscal management, ensuring physical stability, sustainable debt management, transparency in fiscal operations and to chart course for fiscal policy in a medium term frame work.

As per the Act, the State Government is required to lay down before the House/Houses of the Legislature, every financial year, the Macro Economic Framework Statement, Medium Term Fiscal Policy Statement and the Fiscal Policy Strategy Statement along with the budget.

Overview of State Government Finances: The State Government has amended Andhra Pradesh FRBM, Act 2005 vide Act No.29 of 2021, dated 24th December,2021, the Revenue Deficit, Fiscal Deficit and Debt Path for State Government as percent to GSDP for FY 2021-22 to 2025-26 is as under.

Years	2021-22	2022-23	2023-24	2024-25	2025-26
Revenue Deficit	3.6	3.3	3.0	2.7	2.4
Fiscal deficit	5.0	4.5	4.0	4.0	3.5
Outstanding Total Liabilities	35.6	36.3	36.1	35.8	35.5

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 2024-25, the State’s own tax revenue was Rs.89,435.30 crores and as per 2025-26 (RE) it was Rs.98,025.18 crores.

<u>COMMERCIAL TAXES DEPARTMENT</u>

For the year 2024-25, the tax revenue was Rs.51,319 Crores, in current financial year 2025-26 upto December, 2025 it was Rs.39,517 Crores and estimated target of Rs.53,763 Crores for the year 2025-26.

Goods and Service Tax:

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 (GST) 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 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. Central Cesses & Surcharges.
5. 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 intrastate supply of goods and services. The interstate transactions will attract integrated Goods and Services 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 will finally accrue to the goods and services consuming the states.

- 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 (101) Act passed by the Parliament. The amendment Act also created a constitutional body namely Goods and Services Tax Council (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 56 meetings held so far, has deliberated on various aspects of the GST framework, including the Model GST Law, GST rate structure, compensation mechanism, and the division of GST administration between the Centre and the States. In the 56th GST Council meeting held on September 3, 2025, the apex indirect tax decision-making body approved a major overhaul of the GST rate structure with the objective of simplifying tax slabs, reducing disputes, boosting consumption, easing compliance, and providing relief to consumers and businesses. The Council approved a shift from the existing multi-slab structure of 5%, 12%, 18%, and 28% to a simplified three-rate structure comprising a 5% merit rate for essential goods, an 18% standard rate for most goods and services, and a 40% demerit rate for sin and luxury items such as tobacco. These changes aim to address issues relating to inverted duty structure, classification disputes, and refund accumulation, while providing relief to key sectors such as agriculture, healthcare, and manufacturing. The rationalised structure is expected to reduce taxes on commonly used items, thereby improving affordability and boosting consumption.

- The salient features of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No16/2017) are as under:
  - The Act provides for levy and collection of GST on intra-State supplies of Goods and Services.

  - 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 & Bio-metric Aadhaar based. The Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration is extended to the State of Andhra Pradesh in addition to the State of Gujarat and the State of Puducherry. Under this pilot project, applicants for GST registration will be required to undergo biometric-based Aadhaar authentication and document verification at a designated GST Suvidha Kendra (GSK).
  - In the 32nd GST Council, it was decided to enhance the threshold limit for supply of goods from Rs.20 lakhs to 40 lakhs.

  - The taxable persons with annual turnover between Rs.20 lakhs and Rs.1.5 Crore are eligible for composition scheme under which they now entitled to pay fixed rate ranging between 1% to 5% without input tax credit. Further, a provision also included to allow composition scheme for service providers having turnover less than Rs.40 lakhs.

  - In Act No.37 of 2019 (Finance Act No.2/2019 of Government of India) a scheme similar to composition scheme for regular tax payers was initiated. This scheme is applicable to the tax payers whose turnover is equal to or less than Rs.50 lakhs on both goods and services in the preceding year. The Tax payer can continue in this scheme till his turnovers cross Rs.50 lakhs in current year. The rate of tax is 3% + 3% and not eligible for ITC claim.

- All the other taxable persons with annual turnover of above Rs.1.5 Crore will pay tax at the notified rates with input tax credit.

- 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 upto Rs.1.5 Crores. All the returns are to be filed electronically only.

- Further, the tax payer should also upload their purchase and sale invoices electronically, which will be matched on line to check the veracity of input tax credit (ITC) claims. The taxes due as per the returns should be paid electronically.
- The correctness of the returns will be verified through scrutiny of the returns.

- 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. Further, to hear appeals against the orders passed by the Appellate Authority under the GST Acts, the Government of India established Goods and Services Tax Appellate Tribunal (GSTAT) with a principal bench at the National Level and State Benches for individual States. Accordingly, the state Bench for the state of Andhra Pradesh will function from Vijayawada with circuit bench at Visakhapatnam with Judicial and Technical Members drawn from both central and State Tax Administrations, ensuring balanced and informed adjudication.

- 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.

- 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.

- 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.

- There are no provisions for erection of stationary check posts in the Act. This facilitates free flow of goods across the states.

- The Government of India issued required notifications relating to Act, rules and Tax rates, issued 697 notifications of which 501 Notifications of CGST Law, Rules etc. & 196 Notifications on Central Tax (Rates) and Exemptions.

- Accordingly, Government of Andhra Pradesh also issued corresponding notifications on Law provisions, Rules and Tax rates.

- 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 Sec 3 of the APGST Act.

- ➢ The Appellate authority and Revisional authority 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.

IT INITIATIVES :

Key Enhancements:

- **CA Number Integration:** Electricity Consumer Account (CA) numbers have been integrated with DISCOMs (APSPDCL and APEPDCL) at the registration stage to authenticate the principal place of business, thereby effectively preventing the entry of fraudulent and non-genuine registrations into the tax base.
- **Multiple Digital Payment Modes:** In coordination with the Andhra Pradesh Treasury Department, digital payment options such as UPI, Credit Card, and Debit Card have been enabled on the GST portal for taxpayers in Andhra Pradesh, significantly improving taxpayer convenience and ease of doing business.
- **Biometric Aadhaar Authentication:** GST Seva Kendras have been established in all divisions to facilitate biometric Aadhaar authentication of registration applicants, strengthening identity verification and reducing the scope for misuse.
- **Auto-Approval under Rule 14A:** To enhance ease of doing business for small taxpayers, a system-driven mechanism has been introduced whereby eligible registration applications are automatically approved within three business days.
- **Welcome Letter Initiative:** To further verify the genuineness of new registrations, GSTN, in coordination with the Department of Posts, has initiated the issuance of welcome letters to all newly registered taxpayers, enabling physical verification of the principal place of business.

APTIS / Next-Generation Portal

While statutory processes are handled through the GST Back Office Portal, limitations in real-time analytics and customization led APCTD to develop APTIS to digitize internal departmental processes. To improve scalability, performance, and user experience, the platform has been upgraded to a Next-Generation architecture using Node.js and React, with all modules migrated from APTIS to the new portal.

Dashboard and Analytical Reports

A comprehensive real-time dashboard has been developed to display performance milestones of tax officers across process, analytical, and revenue parameters. The dashboard supports self-supervision by officers and enables data-driven reviews at the State, Division, and Circle levels. To facilitate focused enforcement, APCTD has developed **18 advanced analytical reports** identifying key tax evasion channels, enabling targeted interventions while minimizing unnecessary taxpayer interface.

GST Mithra

GST Mithra is a first-of-its-kind initiative in the country under the GST regime, providing taxpayers with visibility of discrepancies noticed in their filed returns. By proactively sharing such information, the initiative promotes voluntary compliance, reduces disputes, and fosters a transparent and tax-friendly environment through automated and technology-driven processes.

Registration Module

- **Pre-Registration Screening:**

  APCTD has implemented a risk-based Pre-Registration Screening Module to scrutinize registration applications at the entry stage using predefined risk parameters. The module integrates data from DISCOMs and MAUD to verify the proof of address of the principal place of business, thereby preventing the entry of bogus and non-genuine registrations into the tax base.

- **Post-Registration Surveillance:**

  A Post-Registration Surveillance Module has been developed to continuously monitor new registrations through system-generated filters and alerts to identify high-risk entities. All flagged cases are automatically routed for post-registration field visits. A dedicated mobile application enables officers to capture real-time data during field visits, and based on the recommendations of the visiting officer, cases are escalated to the supervisory officer for further action.

Enforcement Currents Module:

The Enforcement Currents Module digitizes the handling of inter-state and inter-departmental references, providing clear pendency tracking.

Other modules:

Modules such as LCMS (Legal Case Management System), Vigilance & Enforcement, and AG Audit enable end-to-end digitization of cases by taking key parameters as input from officers and generate monitorable reports for supervisory oversight.

Performance metrics:

Performance Metrics has been developed to monitor the real-time performance of individual tax officers across key responsibilities, including registrations, return monitoring, revenue collection, investigations, arrear recovery, training participation, and attendance. The system offers transparent, data-driven insights that enable recognition of top performers and help officers identify areas for improvement through timely corrective actions. Negative marks are applied for delays beyond statutory time limits, thereby motivating officers to deliver timely and efficient performance.

Performance-Based Transfers:

APCTD has pioneered a transparent and data-driven Performance-Based Transfer system, marking a significant reform in personnel management.

Under this initiative, a comprehensive Office Profile has been developed for each Circle and Division, capturing performance across key indicators such as registrations, return filing compliance, revenue collection, audits, inspections, scrutiny, and arrear recovery. Based on these indicators, offices are objectively scored and ranked, enabling informed decisions on reorganization, resource deployment, and administrative planning.

Simultaneously, individual officers are ranked using well-defined Performance Metrics, which track real-time performance in areas including registrations, return monitoring, revenue mobilization, investigations, arrear recovery and training participation, Negative scoring for delays beyond statutory timelines/SLAs promotes accountability and timely delivery.

Transfer applications are opened to all officers through a structured preference-based system, wherein both offices and officers are categorized, and officers may opt for postings within their category through online .Final allocations are made strictly based on performance rankings, ensuring fairness, transparency, and merit-based postings.

This reform has strengthened accountability, incentivized high performance, and aligned human resource deployment with organizational goals.

Performance-Based Auto Case Allocation:

APCTD has enhanced its Auto Case Allocation system by shifting from static officer rankings to a real-time performance–based allocation model. Under the upgraded system, cases are dynamically assigned based on the current performance metrics of officers, rather than fixed or periodic rankings. This reform ensures that case allocation continuously reflects an officer's actual capacity, efficiency, and workload, leading to fairer distribution, improved timeliness, and more effective utilization of departmental resources.

has enabled proactive, risk-based enforcement with uniform documentation and early identification of potential fraud.

Data Analytics Unit

The Data Analytics Unit has also developed a suite of advanced analytical reports to support supervisory oversight and strategic interventions. These include sectoral analysis, top taxpayer analysis, IGST inflow and outflow monitoring, trading partner analysis, ITC trend and concentration analysis, and GST buoyancy assessment. Leveraging data modelling techniques, these reports facilitate identification of trends, outliers, and potential revenue risks, enabling timely, targeted, and evidence-based enforcement actions.

Inter departmental-data integration:

APCTD has implemented extensive **inter-departmental data integration through APIs**, successfully integrating data from key departments such as **Registration & Stamps, MAUD, DMG, and GSWS**. These integrations enable the Data Analytics Unit (DAU) to generate **actionable, intelligence-driven reports**, supplementing routine system outputs and supporting informed decision-making by both field formations and supervisory officers.

As part of this initiative, a dedicated **Asset Information System** has been developed by consolidating data from multiple departments, providing real-time visibility of **movable and immovable assets**, including agricultural lands, urban properties, and vehicles. This system has significantly strengthened arrear recovery by enabling faster, targeted, and more effective enforcement actions.

Key outcomes include:

- Improved registration verification using data from DISCOMs and MAUD, ensuring entry of genuine taxpayers.
- Stronger enforcement through integration with DMG and Registration & Stamps (builders' data) for risk-based inspections and investigations.
- Asset-based arrear recovery supported by data from GSWS, Registration & Stamps, MAUD, and CCLA.
- Widening of the Profession Tax base through integration with 21 departments, significantly improving coverage and compliance.

Online Taxpayer Compliance Status (OTCS) Module

APCTD has developed the Online Taxpayer Compliance Status (OTCS) Module to address non-compliance by government suppliers, including under-reporting of turnover, delayed return filing, and non-payment of GST dues.

The module enables real-time verification of GST return filing status and tax arrears (GST and subsumed Acts) by government departments before releasing payments or renewing contracts. Payments are permitted only to compliant suppliers, thereby institutionalizing compliance through system-based controls rather than manual enforcement.

The OTCS module is fully online, with user credentials provided to all departments, ensuring seamless, intervention-free verification. A Government Order is being issued to mandate its implementation.

This initiative improves service delivery, strengthens program management, prevents revenue leakage, and ensures frugal and accountable use of public funds.

Profession Tax (PT) Portal

With effect from April 2025, Profession Tax collection in Vijayawada and Visakhapatnam municipalities has been entrusted to APCTD. The PT portal has been upgraded to support online payments with UPI integration and third-party data integration from professional councils such as the Medical Council and Bar Council to widen the tax base.

VATIS Portal

The VATIS portal continues to provide online services to taxpayers dealing in non-GST goods. It is being upgraded to a modern Node.js and React platform, with new features such as bulk generation of e-waybills through Excel uploads for petroleum companies.

** As per information obtained from Commercial Taxes Department*

REGISTRATION AND STAMPS DEPARTMENT

The Registration and Stamps Department contribution nearly 0.55% 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 2024-25 was Rs.8847.26 Crores and revenue realized during the year 2025-26 (i.e., upto27th February 2026) is Rs.9850.76Crores.

Achievements of the Department :

1. Revenue achievement during the financial year 2024 - 2025 is Rs.8847.26Crores.
2. Target for the year 2025-2026 is Rs.11221.00Crores.
3. Proportionate target upto January, 2025 is Rs.10165.93Crores.
4. Revenue achievement for the financial year 2025-2026 (upto February, 2026) is Rs.9850.76Crores.
5. The percentage of Revenue achievement is 88.32%.
6. Percentage of Growth rate is 25.56% on previous year.

** As per information obtained from Registration and Stamps Department*

PROHIBITION AND EXCISE DEPARTMENT

The Prohibition and Excise Dept. is a major regulatory Dept. 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 2025-26, (3396) open Category including (340) Reserved category shops have been established and (840) bars under open category, (84) bars under reserved category are notified and 50 Star category bars and other In-House licences are functioning as on today to sell IMFL & FL in the State.

For retail shops, received 95,129 applications contributing Rs.1962.64 Crores towards non-refundable application fee. Rs.3330 Crores has been remitted towards nine instalments of Retail Excise Tax.

For Bars, received 2870 applications contributing Rs.143.50 Crores towards non-refundable application fee. Rs.180 Crores has been remitted towards three instalments of Retail Excise Tax for disposed bars.

In the Shop Rules, 2024, provision has been made to upgrade shops as Model Stores, other than those located in Municipal Corporations or cities where Premium Stores exist, on payment of an additional Retail Excise Tax of ₹5.00 lakh per shop per annum.

In order to provide an enhanced and high-end retail experience to consumers, the Government notified (11) Premium Stores each for a tenure of five years. The premium stores are strategically located across major Municipal Corporation / cities. The annual Retail Excise Tax is fixed at ₹1 crore, subject to 10% annual increase.

Manufacture of Spirit, IMFL, Beer and Wine is governed by separate rules for each category. The Government, vide G.O.Ms.No.40, Revenue (Excise-II) Department, dated 30.01.2016, amended the Andhra Pradesh Brewery Rules, 2006 permitting establishment of Micro-Breweries in the State for manufacture and sale of draught beer. Subsequently, vide G.O.Ms.No.21, dated 12.01.2026, Microbreweries are permitted beyond Municipal Corporation limits, allowing them within a 5 km belt, designated tourism centres, and 3-star and above hotels, by amending Rule 2 (sss) of the AP Brewery Rules, 2006, while retaining the capacity limit of 1000 BLs per day, with the objective of promoting tourism and ensuring regulated growth of microbreweries.

The following are the details of various duties collected by the P&E Dept.

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.However, it is not levied from 15.10.2024

3. The Govt. 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.313 Revenue (Excise-II) Dept. dated 09.11.2021 and apportioned from the sale proceeds to the Commercial Taxes Department.

5. With a view to provide succour to the poor tappers, the tree tax on excise trees has been abolished.

6. The Government have introduced two types of new levies as detailed below.

a. **Retail Excise Tax (RET)** : Vide G.O.Ms.No.421 Revenue (Excise-II) Dept. dated 30.09.2019, the Govt. have levied Retail Excise Tax (RET) @6% on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the retail liquor outlets operated by the A.P. State Beverages Corporation Limited (APSBCL) w.e.f. 01.10.2019. Subsequently, modified the RET @ 4% on issue price vide G.O.Ms No. 294 Revenue (Excise-II) Dept. dated 01.10.2020, which was continued till 15.10.2024

b. **Additional Retail Excise Tax (ARET)**:

i. Vide G.O.Ms.No.422 Revenue (Excise-II) Dept. dated 30.09.2019, the Govt. have levied Additional Retail Excise Tax (ARET) at flat rate per bottle varying from Rs.10 to Rs.2000 depending upon the size of the bottle / container on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House w.e.f. 01.10.2019.

ii. Vide G.O.Ms.No.471 Revenue (Excise-II) Dept. dated 22.11.2019, the Govt. have levied Additional Retail Excise Tax (ARET) at flat rate per bottle varying from Rs.30 to Rs.6000 depending upon the size of the bottle / container on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the licensees of Bars w.e.f. 23.11.2019.

iii. Subsequently, increase of Additional Retail Excise Tax (ARET) on the issue price vide G.O Ms No. 129 Revenue (Excise-II) Department, dt. 05.05.2020 at flat rate per bottle varying from Rs.20 to Rs.6000 depending upon the size of the bottle / container on the issue price of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House w.e.f. 05.05.2020.

7. Rationalization of rates:-

i. Vide G.O.Ms No. 363 Revenue (Excise-II) Department, dt. 18.12.2021 Rationalization the rates of VAT, Special margin, Additional Excise Duty, Additional Countervailing duty levied on landed cost of liquor is aimed at weaning the poor away from consuming unauthorized/ illicitly distilled liquor so as to sustain the objectives of avowed Policy of the Government to reduce the consumption levels of liquor in the State while strictly controlling the cross-border smuggling of liquor in to the State as well as prevalence of illicit distillation.

ii. Vide G.O.Ms No. 556 Revenue (Excise) Department, dt. 17.11.2023 Rationalization of ARET, VAT, Special margin, Additional Excise Duty and Additional Countervailing duty levied on landed cost of liquor in consonance with Government policy of reduction in consumption of liquor.

iii. Vide G.O.Ms No. 557 Revenue (Excise) Department, dt. 17.11.2023 revision of assessable values in respect of existing and new foreign liquor brands so as to maintain MRPs of foreign liquor brands on par or nearest with the neighbouring states to control infiltration thereby saving Government Revenue.

8. **New initiatives on Tax structure: -**

i. Vide G.O.Ms No. 212 Revenue (Excise) Department, dt. 30.09.2024, The Government of Andhra Pradesh has set the annual Retail Excise Tax (RET) for Shops (Form A-4 licenses) for the 2024-26 period, determined by the population of the Mandal, Nagar Panchayat, Municipality, or Municipal Corporation. For 2024-25, the RET ranges from INR 50 lakhs for populations up to 10,000 to INR 85 lakhs for populations over 5 lakhs. A 10% increase in RET will apply for 2025-26. Shops within a 5 km radius of a Municipal Corporation or 2 km of a Municipality will pay RET based on the applicable rate in those areas, with the higher rate being prioritized in case of overlap

ii. Vide G.O.Ms No. 214 Revenue (Excise) Department, dt. 30.09.2024, the Government of Andhra Pradesh has formulated a new Excise Policy on pricing and taxation. This includes introducing a new category of low-priced liquor (INR 99 or less) to provide affordable options, while encouraging national suppliers to offer reputed brands. A review of the existing Basic Prices of IMFL and FL will be conducted through a new Tender Committee, aiming for alignment with neighbouring states and market realities. Tax adjustments will address Non-Duty Paid Liquor (NDPL) and ensure consistent Maximum Retail Prices (MRPs). The tax structure will be simplified by reducing tax heads from 10 to 6, and a new 2% Cess on the landed cost will be introduced to fund narcotics control and rehabilitation programs.

iii. Vide G.O.Ms No. 229 Revenue (Excise) Department, dt. 15.10.2024 The Government of Andhra Pradesh has introduced an Additional Retail Excise Tax (ARET) on Indian Made Foreign Liquor (IMFL), Foreign Liquor (FL), Beer, Wine, and Ready to Drink (RTD) products supplied to retail licensees. The ARET rates are determined based on the Basic Price of these products, with different percentages applied depending on the price category. No Retailer Margin will be permitted on ARET, and an extra 20.3% ARET will be imposed on the Issue Price for stocks provided to Bars and In-House licensees. Any differences in the Maximum Retail Price (MRP) due to the revised taxes will be reconciled through the ARET

iv. Vide G.O.Ms No. 230 Revenue (Excise) Department, dt. 15.10.2024 The Government of Andhra Pradesh has introduced a 2% Drug Control

& Rehabilitation Cess on the landed cost of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine, and Ready to Drink products supplied to retail licensees of Shops, Bars, and In-Houses. For IMFL, the landed cost is calculated as the Basic Price plus Excise Duty, while for Foreign Liquor, it includes the Assessable Value plus Customs Duty. This Cess will not allow any Retailer Margin

v. G.O.Ms.No.231, dated 16.10.2024, withdraws the Wholesale Trade Margin Apportion by rescinding G.O.Ms.No.421 and 423 dated 30.09.2019. It also deletes Retail Excise Tax (4%) and APSBCL Retail Margin (6%) from the pricing components applicable to APSBCL outlets, as provided in earlier orders. The decision, taken with Finance Department concurrence, aims to rationalize the excise pricing and margin structure and came into force from 16.10.2024

vi. G.O.Ms.No.232, dated 16.10.2024, withdraws the Additional Excise Duty (AED)/(ACD) of 10% on landed cost by amending G.O.Ms.No.556 dated 17.11.2023. The amendment, issued with Finance Department concurrence, aims to rationalize the excise duty structure by removing the additional tax burden and came into force with effect from 16.10.2024

vii. G.O.Ms.No.42, dated 10.02.2025, revises the Additional Retail Excise Tax (ARET) on IMFL, Foreign Liquor and Beer by restructuring ARET-1 and ARET-2 slabs based on price ranges and pack sizes. ARET-1 is included in the issue price, while ARET-2 is levied outside the issue price. An additional 15% ARET on issue price is prescribed for supplies to Bars and In-House establishments. Transitional provisions are made to adjust MRP differentials for stocks in depots or transit. The revised tax structure came into force from 10.02.2025 and is aimed at ensuring sustainable liquor trade and revenue stability

viii. G.O.Ms.No.273, dated 12.08.2025, provides for introduction of Permit Rooms adjacent to all A-4 liquor shops by amending the AP Excise (Grant of Licence of selling by Shop and conditions of licence) Rules, 2024. The decision was taken to curb public drinking, reduce inconvenience and criticism arising from consumption of liquor in open places, and to promote regulated and responsible consumption. A new Rule 24-A defines Permit Rooms, prescribes licence procedure, operational conditions, and restrictions. The annual Retail Excise Tax for Permit Rooms is fixed at ₹5.00 lakh or ₹7.50 lakh based on the RET slab of the A-4 shop, payable in lump sum, with the objective of improving public order and augmenting State revenue

ix. G.O.Ms.No.22, dated 12.01.2026, orders removal of Additional Retail Excise Tax (ARET) levied exclusively on Bars, which had created pricing disparity with Retail Shops since November 2019. To restore parity and ensure uniform taxation, the Government approved a ₹10 increase in MRP per bottle across all sizes, except IMFL (₹99–180 ml), Beer, Wine and RTDs. A marginal increase of about 1% in retailer margin was also allowed to maintain trade balance. The measures are intended to eliminate tax inconsistencies, stabilize liquor pricing, and protect State revenue, with implementation through restructuring of ARET slabs as recommended by the Group of Ministers

x. G.O.Ms.No.23, dated 12.01.2026, notifies the removal of Additional Retail Excise Tax (ARET) levied exclusively on Bars and provides for a ₹10 increase in MRPs per bottle, except IMFL (₹99–180 ml), Beer, Wine and RTDs. The order aims to correct pricing anomalies arising since November 2019 and to restore parity between Bars and Retail Shops. To protect State revenue, ARET-1 and ARET-2 slabs are structurally revised across IMFL, FL, Beer, Wine and RTDs, along with a marginal 1% increase in retailer margin. The revised tax structure is brought into force with immediate effect and implementation is entrusted to APSBCL and Excise authorities

xi. G.O.Ms.No.24, dated 13.01.2026, amends the AP Excise (Grant of licence of selling by Bar and conditions of licence) Rules, 2025 to remove the Additional Retail Excise Tax (ARET) on IMFL and FL stocks purchased by Bars from APSBCL depots. The order notes that levy of ARET on Bars since November 2019 caused pricing anomalies and violated uniform taxation. To restore parity and ensure fairness, Rule 28 and related ARET conditions in Bar licence forms are omitted, and references to "Bar Additional ARET" are deleted. The amendments implement the Government's policy decision to withdraw ARET on Bars and align Bar licensing rules with the revised excise framework.

** As per information obtained from Excise Department*

TRANSPORT DEPARTMENT:

The Government collects taxes from the motor vehicles under the provisions of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 and fees under Motor Vehicles Act, 1988 and Central Motor Vehicles Rules, 1989 and Andhra Pradesh Motor Vehicles Rules, 1989 and notifications issued thereunder. In the current year, an amount of Rs.3,558.33 crores was collected upto December, 2025 with a growth rate of 5.87% when compared to the previous year 2024-25 (upto December, 2024).

** As per information obtained from Transport Department*

FORM D-1			
[See rule 6 of APFRBM Rules,2006]			
SELECT FISCAL INDICATORS			
Sl. No.	**Item**	**2024-25 (Actuals)**	**2025-26 (R.E)**
1	Gross Fiscal Deficit as Percentage of GSDP	-5.11	-4.57
2	Revenue Deficit/Surplus as Percentage of Gross Fiscal Deficit	74.09	51.04
3	Revenue Deficit /Surplus as Percentage of GSDP	-3.79	-2.33
4	Revenue Deficit /Surplus as Percentage of TRR	-35.95	-20.88
5	Total Liabilities , GSDP Ratio (%)	35.73	36.04
6	Total Liabilities, Total Revenue Receipts (%)	339.12	322.58
7	Total Liabilities, State’s Own Revenue Receipts (%)	595.99	565.36
8	State’s Own Revenue Receipts to Revenue Expenditure (%)	41.85	47.20
9	Capital Outlay as Percentage of Gross Fiscal Deficit	-19.84	-41.13
10	Interest Payment as Percentage of Revenue Receipts	19.66	18.91
11	Salary Expenditure as Percentage of Revenue Receipts	40.11	34.10
12	Pension Expenditure as Percentage of Revenue Receipts	18.70	16.69
13	Non-developmental Revenue Expenditure as Percentage of aggregate disbursements (TRE)	35.97	37.74
14	Gross Transfers from the Centre as Percentage of Aggregate Disbursements (TRE)	31.70	35.52
15	Non-tax Revenue as Percentage of TRR	3.56	7.27

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 * (End-March)	
	2024-25 (Actuals)	2025-26 (RE)	2024-25 (Actuals)	2025-26 (RE)	2024-25 (Actuals)	2025-26 (RE)
Market Borrowings	78,205.06	79,456.00	21,082.41	20,050.20	4,23,687.16	4,83,092.96
Loans from Centre	8,868.21	20,929.42	-825.56	200.41	33,638.13	54,367.14
Special Securities issued to the NSSF	0.00	0.00	1,172.95	990.65	5,466.57	4,475.92
Borrowings from Financial Institutions/ Banks	700.00	2,496.30	1,664.07	1,773.95	18,300.25	19,022.61
WMA/OD from RBI	1,72,532.09	0.00	1,59,112.79	14,013.79	14,013.79	0.00
Provident Funds, Insurance Funds, Deposits and Reserve Funds etc	1,06,222.58	1,12,667.34	1,03,238.77	1,11,966.37	73,516.93	74,217.90
Total	**3,66,527.94**	**2,15,549.06**	**2,85,445.43**	**1,48,995.37**	**5,68,622.83**	**6,35,176.52**

* Outstanding debt includes un-apportioned amount of Rs.4,422.59 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 2024-25	Additions to CSF during the 2024-25	Withdrawals from CSF during the 2024-25	Outstanding balance in CSF at the end of the 2024-25/ beginning of 2025-26	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the 2025-26 (RE)	Withdraw from CSF during the 2025-26 RE	Outstanding at the end of 2025-26 beginning of 2026-27	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11,268.33	849.20	26.89	12,090.63	2.85	891.33	4,568.11	8,413.85	1.74

FORM D- 4

(See rule 6)

Guarantees given by the Government

Category (No of Guarantees within bracket)	Maximum Amount Guaranteed	Outstanding at the end of 2024-25 (31.12.2024)	Additions during the 2025-26	Reductions during the 2025-26
	(Rs. crore)	(Rs. crore)	(Rs. crore)	(Rs. crore)
1	**2**	**3**	**4**	**5**
Agriculture	21,700.42	7,949.42	12,692.83	6,205.19
Food and Civil Supplies	44,000.00	35,760.31	7,000.00	4,000.00
Energy-Power	82,568.09	45,630.08	12,943.40	14,620.97
Excise	18,638.82	10,732.57	5,490.00	1,000.50
Finance	25,000.00	19,207.08	0.00	2,781.25
Housing	3,956.21	3,071.78	0.00	232.41
Industries, I&I	32,048.46	6,888.75	14,079.69	447.82
MAUD	47,742.87	9,127.42	4,424.65	1,251.41
PR & RD	5,330.00	552.06	0.00	53.34
Social Welfare	533.87	314.26	0.00	52.91
TR&B #	9,158.53	6,172.29	0.00	2,367.85
Water resources	20,505.01	8,155.06	0.00	799.45
Total	**3,11,182.28**	**1,53,561.08**	**56,630.57**	**33,813.10**

during 2025-26		Outstanding at the end of the 2025-26 (31.12.2025)	Guarantee Commission or Fee during 2025-26	Remarks
(Rs. crore)		(Rs. in crore)	(Rs. in lakhs)	
Discharged			Receivable	
1		**6**	**7**	**8**
Agriculture		14,454.27	2.20	
Food and Civil Supplies		38,748.45	0.00	
Energy-Power		44,602.48	0.00	
Excise		15,222.07	109.80	
Finance *		16,425.83	0.00	
Housing		2,839.37	0.00	
Industries, I&I		20,520.62	200.00	
MAUD		12,300.66	138.54	
PR & RD		498.73	0.00	
Social Welfare		261.35	0.00	
TR&B #		3,804.45	0.00	
Water resources		7,355.61	0.00	
Total		**1,77,033.89**	**450.54**	

* Guarantees given for Finance Department pertains to conditional guarantees extended to AP State Development Corporation (APSDC) and the guarantees is not inforce till date.

Includes Rs.2,000 crores conditional Government Guarantees extended to APRDC, for which the Government Guarantee not come into force till date.

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	
		2024-25	2025-26 (RE)	2024-25	2025-26 (RE)
Direct Liabilities	100	24,731.88	19,888.61	24,731.88	19,888.61
High Risk	75	23,328.94	28,148.52	17,496.70	21,111.39
Medium Risk	50	4,822.80	8,504.12	2,411.40	4,252.06
Low Risk	25	41,316.82	55,969.72	10,329.20	13,992.43
Very Low Risk	5	59,360.65	64,522.92	2,968.03	3,226.15
Total Outstanding		**1,53,561.09**	**1,77,033.88**	**57,937.22**	**62,470.63**

FORM D-6

See rule 6

Guarantee Redemption Fund (GRF)

(Amount in Rs.Crores)

Outstanding invoked guarantees at the end of the 2024-25	Outstanding Amount in GRF at the end of the 2024-25	Amount of Guarantees likely to be invoked during the 2025-26	Addition to GRF during the 2025-26 RE	Withdrawal from the GRF during the 2025-26 RE	Outstanding amount in GRF at the end of the 2025-26 RE
1	**2**	**3**	**4**	**5**	**6**
. .	1,177.75	. .	7100.10	. .	8,277.85

FORM D - 7

(See Rule-6}

STATEMENT OF ASSETS

(Rs. in Crores)

Row Labels	Financial assets-Deposits in Bank A/c	Physical assets-Bridges	Physical assets-Building Office/Residential	Physical assets-Irrigation Projects	Physical assets-Land	Physical assets-Machinery Equipment	Physical assets-Office Equipment	Physical assets-Other capital projects	Physical assets-Roads	Physical assets-Vehicles	Grand Total
AGC02-Agriculture Department											
A (Beginning of the Year)	1.32	-	55.58	-	142.86	2.19	11.75	-	-	1.09	214.80
B (During the Year)	0.07	-	70.40	-	10.15	1.20	18.82	-	-	0.30	100.94
C (Cumulative of the Year)	1.39	-	125.98	-	153.01	3.39	30.57	-	-	1.39	315.73
AGC03-Horticulture Department											
A (Beginning of the Year)			10.91		6.63						17.54
B (During the Year)			0.45		-						0.45
C (Cumulative of the Year)	-	-	11.36	-	6.63	-	-	-	-	-	17.99
AGC04-Sericulture Department											
A (Beginning of the Year)	-	-	6.11	-	0.03	-	0.02	-	-	0.00	6.16
B (During the Year)	-	-	2.86	-	1.09	-	0.02	-	-	0.01	3.98
C (Cumulative of the Year)	-	-	8.97	-	1.11	-	0.04	-	-	0.01	10.14
AGC06-Registrar of Co-Operative Societies											
A (Beginning of the Year)			0.40								0.40
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	0.40	-	-	-	-	-	-	-	0.40
AHF02-Animal Husbandry Department											
A (Beginning of the Year)	-	-	1.59	-	0.59	4.21	1.33	-	-	1.32	9.03
B (During the Year)	-	-	0.89	-	0.59	-	0.02	-	-	0.80	2.29
C (Cumulative of the Year)	-	-	2.48	-	1.17	4.21	1.35	-	-	2.12	11.32
AHF03-Fisheries Department											
A (Beginning of the Year)	-		61.16		347.96		1.33				410.45
B (During the Year)	-		0.40		-		4.44				4.84
C (Cumulative of the Year)	-	-	61.56	-	347.96	-	5.77	-	-	-	415.29
BCW02-Backward Classes Welfare Department											
A (Beginning of the Year)	-	6.60	26.41	-	-	-	10.71	-	-	0.25	43.96
B (During the Year)	-	-	20.94	-	-	-	0.02	-	-	-	20.96
C (Cumulative of the Year)	-	6.60	47.35	-	-	-	10.73	-	-	0.25	64.92
EFS02-Principal Chief Conservator of Forests											
A (Beginning of the Year)	-		8.85		0.02	2.01	0.51		0.50	3.40	15.28
B (During the Year)	0.00		-		-	-	0.33		-	0.30	0.63
C (Cumulative of the Year)	0.00	-	8.85	-	0.02	2.01	0.84	-	0.50	3.70	15.91
EHE08-National Cadet Corps (N.C.C) Department											
A (Beginning of the Year)	-	-	11.55	-	-	-	0.03	-	-	-	11.57
B (During the Year)	-	-	1.00	-	-	-	-	-	-	-	1.00
C (Cumulative of the Year)	-	-	12.55	-	-	-	0.03	-	-	-	12.57
ESE02-School Education Department											
A (Beginning of the Year)			3.96								3.96
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	3.96	-	-	-	-	-	-	-	3.96
ESE10-Public Libraries Department											
A (Beginning of the Year)			34.19								34.19
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	34.19	-	-	-	-	-	-	-	34.19
ESE14-Intermediate Education Department											
A (Beginning of the Year)		-									-
B (During the Year)		-									-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	-	-
FCS03-Legal Metrology Department											
A (Beginning of the Year)							0.02			2.36	2.38
B (During the Year)							0.12			-	0.12
C (Cumulative of the Year)	-	-	-	-	-	-	0.14	-	-	2.36	2.50
FCS04-Andhra Pradesh State Consumer Disputes Redressal Commission											
A (Beginning of the Year)			0.50								0.50
B (During the Year)			1.91								1.91
C (Cumulative of the Year)	-	-	2.41	-	-	-	-	-	-	-	2.41
FIN02-Treasuries and Accounts Department											
A (Beginning of the Year)	-	-	5.02	-	1.27	-	0.09	-	-	-	6.38
B (During the Year)	-	-	1.11	-	-	-	0.01	-	-	-	1.12
C (Cumulative of the Year)	-	-	6.13	-	1.27	-	0.10	-	-	-	7.51
FIN08-Works Accounts Directorate											
A (Beginning of the Year)			0.20								0.20
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	0.20	-	-	-	-	-	-	-	0.20
GAD02-Information and Public Relations Department											
A (Beginning of the Year)	1.16					2.58				1.84	5.58
B (During the Year)	0.03					0.14				-	0.17

FORM D - 7

(See Rule-6}

STATEMENT OF ASSETS

(Rs. in Crores)

Row Labels	Financial assets-Deposits in Bank A/c	Physical assets-Bridges	Physical assets-Building Office/Residential	Physical assets-Irrigation Projects	Physical assets-Land	Physical assets-Machinery Equipment	Physical assets-Office Equipment	Physical assets-Other capital projects	Physical assets-Roads	Physical assets-Vehicles	Grand Total
C (Cumulative of the Year)	1.19	-	-	-	-	2.72	-	-	-	1.84	5.75
GAD05-Anti-Corruption Bureau											
A (Beginning of the Year)			17.89		22.25		0.44			2.10	42.68
B (During the Year)			-		-		0.01			-	0.01
C (Cumulative of the Year)	-	-	17.89	-	22.25	-	0.45	-	-	2.10	42.69
GAD10-Vigilance and Enforcement Directorate General											
A (Beginning of the Year)			1.90		0.25						2.15
B (During the Year)			-		-						-
C (Cumulative of the Year)	-	-	1.90	-	0.25	-	-	-	-	-	2.15
GAD11-Andhra Pradesh Bhavan, New Delhi											
A (Beginning of the Year)			41.46								41.46
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	41.46	-	-	-	-	-	-	-	41.46
GAD18-Translations Directorate											
A (Beginning of the Year)							0.01				0.01
B (During the Year)							-				-
C (Cumulative of the Year)	-	-	-	-	-	-	0.01	-	-	-	0.01
GAD20-Special Enforcement Bureau											
A (Beginning of the Year)			2.61								2.61
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	2.61	-	-	-	-	-	-	-	2.61
HMF02-Medical Education Department											
A (Beginning of the Year)	0.31		158.00		1,887.00	1.94	0.20	0.41		1.81	2,049.67
B (During the Year)	0.05		178.76		10.00	65.72	-	0.00		-	254.53
C (Cumulative of the Year)	0.36	-	336.76	-	1,897.00	67.66	0.20	0.41	-	1.81	2,304.20
HMF03-Public Health and Family Welfare Department											
A (Beginning of the Year)	-	-	-	-	-	-	0.10	-	-	-	0.10
B (During the Year)	-	-	-	-	-	-	0.10	-	-	-	0.10
C (Cumulative of the Year)	-	-	-	-	-	-	0.20	-	-	-	0.20
HMF06-Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH) Department											
A (Beginning of the Year)			6.24		1.46						7.70
B (During the Year)			-		-						-
C (Cumulative of the Year)	-	-	6.24	-	1.46	-	-	-	-	-	7.70
HMF07-Drugs Control Administration											
A (Beginning of the Year)					0.20						0.20
B (During the Year)					-						-
C (Cumulative of the Year)	-	-	-	-	0.20	-	-	-	-	-	0.20
HOM03-Director General and Inspector General of Prisons											
A (Beginning of the Year)			252.90		119.29	3.32	7.27			9.80	392.57
B (During the Year)			-		0.61	0.82	0.66			0.32	2.41
C (Cumulative of the Year)	-	-	252.90	-	119.90	4.14	7.93	-	-	10.12	394.98
HOM16-Commissioner of Police, Visakhapatnam											
A (Beginning of the Year)			18.88		5.47						24.36
B (During the Year)			8.22		87.91						96.13
C (Cumulative of the Year)	-	-	27.10	-	93.38	-	-	-	-	-	120.48
HOM20-Andhra Pradesh Special Police											
A (Beginning of the Year)		-	243.56	-	203.24	-	-	-	-	5.92	452.71
B (During the Year)		-	0.01	-	-	-	-	-	-	-	0.01
C (Cumulative of the Year)	-	-	243.57	-	203.24	-	-	-	-	5.92	452.72
HOU02-Weaker Section Housing											
A (Beginning of the Year)	53.03		4.15		0.01	0.10	4.37			0.05	61.71
B (During the Year)	-		12.99		-	-	-			0.02	13.01
C (Cumulative of the Year)	53.03	-	17.14	-	0.01	0.10	4.37	-	-	0.07	74.72
ICD02-Command Area Development Authority											
A (Beginning of the Year)	-		0.32	-	0.16	-	0.03				0.50
B (During the Year)	-		-	-	-	-	0.02				0.02
C (Cumulative of the Year)	-	-	0.32	-	0.16	-	0.05	-	-	-	0.52
ICD03-Ground Water Department											
A (Beginning of the Year)			25.36								25.36
B (During the Year)			2.15								2.15
C (Cumulative of the Year)	-	-	27.51	-	-	-	-	-	-	-	27.51
ICD05-Water Resources (Administration)											
A (Beginning of the Year)		0.00	9.06	596.98	286.74	1.54	999.04	-	0.05	0.00	1,893.41
B (During the Year)		0.00	9.00	-	-	0.09	0.02	-	-	-	9.11
C (Cumulative of the Year)	-	0.00	18.06	596.98	286.74	1.62	999.06	-	0.05	0.00	1,902.52
ICD06-Major Irrigation, Flood Control and Drainage											
A (Beginning of the Year)		0.00	9.70		54.10		0.02		1.59		65.41

FORM D - 7

(See Rule-6}

STATEMENT OF ASSETS

(Rs. in Crores)

Row Labels	Financial assets-Deposits in Bank A/c	Physical assets-Bridges	Physical assets-Building Office/Residential	Physical assets-Irrigation Projects	Physical assets-Land	Physical assets-Machinery Equipment	Physical assets-Office Equipment	Physical assets-Other capital projects	Physical assets-Roads	Physical assets-Vehicles	Grand Total
B (During the Year)		0.00	-		-		-		-		0.00
C (Cumulative of the Year)	-	0.00	9.70	-	54.10	-	0.02	-	1.59	-	65.41
ICD08-Minor Irrigation Department											
A (Beginning of the Year)			44.58	182.98	0.56		0.50				228.62
B (During the Year)			-	-	-		-				-
C (Cumulative of the Year)	-	-	44.58	182.98	0.56	-	0.50	-	-	-	228.62
ICD12-N.T.R Telugu Ganga Project											
A (Beginning of the Year)	-	142.05	0.69	2,194.89	351.45	0.05	0.06		3.65	0.00	2,692.83
B (During the Year)	-	-	2.71	2,277.49	-	-	-		-	-	2,280.20
C (Cumulative of the Year)	-	142.05	3.39	4,472.38	351.45	0.05	0.06	-	3.65	0.00	4,973.03
ICD20-Irrigation Projects, Kadapa											
A (Beginning of the Year)	0.05	-	0.01	1,923.78	257.09	0.02	1.14	1.04	-	-	2,183.13
B (During the Year)	0.01	-	0.00	342.00	-	-	-	0.72	-	-	342.73
C (Cumulative of the Year)	0.07	-	0.01	2,265.78	257.09	0.02	1.14	1.76	-	-	2,525.86
ICD21-Hydrology Department											
A (Beginning of the Year)			0.95		0.60						1.55
B (During the Year)			3.36		-						3.36
C (Cumulative of the Year)	-	-	4.31	-	0.60	-	-	-	-	-	4.91
ICD26-Irrigation Projects, Ongole											
A (Beginning of the Year)		52.01	1.88	-	0.25			47.61		0.05	101.81
B (During the Year)		-	-	-	2.50			-		-	2.50
C (Cumulative of the Year)	-	52.01	1.88	-	2.75	-	-	47.61	-	0.05	104.31
ICD27-Irrigation Projects, Anantapur											
A (Beginning of the Year)		3.45	8.18	696.10	37.31		0.35			0.10	745.49
B (During the Year)		-	-	-	-		-			-	-
C (Cumulative of the Year)	-	3.45	8.18	696.10	37.31	-	0.35	-	-	0.10	745.49
ICD28-Polavaram Project											
A (Beginning of the Year)			9.49		403.43						412.92
B (During the Year)			2.61		-						2.61
C (Cumulative of the Year)	-	-	12.10	-	403.43	-	-	-	-	-	415.53
ICD32-Irrigation Projects, Kurnool											
A (Beginning of the Year)	-	50.00	8.37	1,028.15	5.34	5.15	-	646.00	-	0.18	1,743.19
B (During the Year)	-	-		-	-	-	-	-	-	-	-
C (Cumulative of the Year)	-	50.00	8.37	1,028.15	5.34	5.15	-	646.00	-	0.18	1,743.19
ICD34-Quality Control Wing for Andhra Region											
A (Beginning of the Year)	-		0.32		0.27	-	0.01				0.60
B (During the Year)	-		-		-	-	-				-
C (Cumulative of the Year)	-	-	0.32	-	0.27	-	0.01	-	-	-	0.60
ICD36-Quality Control Wing for Rayalaseema Region											
A (Beginning of the Year)			0.53			0.12	0.09				0.74
B (During the Year)			-			-	-				-
C (Cumulative of the Year)	-	-	0.53	-	-	0.12	0.09	-	-	-	0.74
INC02-Industries, Commerce and Export Promotion Department											
A (Beginning of the Year)	-		-	-	-	-	-	-	-	-	-
B (During the Year)	-		-	-	-	-	-	-	-	-	-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	-	-
INC03-Handlooms and Textiles Department											
A (Beginning of the Year)			14.28		3.91						18.19
B (During the Year)			-		-						-
C (Cumulative of the Year)	-	-	14.28	-	3.91	-	-	-	-	-	18.19
LAE03-Labour Department											
A (Beginning of the Year)		-									-
B (During the Year)		-									-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	-	-
LAW02-Registrar General of High Court											
A (Beginning of the Year)	-		0.25		-					0.02	0.27
B (During the Year)	-		0.20		-					0.10	0.30
C (Cumulative of the Year)	-	-	0.45	-	-	-	-	-	-	0.12	0.57
LAW05-Andhra Pradesh State Legal Services Authority											
A (Beginning of the Year)			-								-
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	-	-
MAU03-Town and Country Planning Department											
A (Beginning of the Year)										0.20	0.20
B (During the Year)										-	-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	0.20	0.20
MAU04-Public Health Engineering Department											

FORM D - 7

(See Rule-6}

STATEMENT OF ASSETS

(Rs. in Crores)

Row Labels	Financial assets-Deposits in Bank A/c	Physical assets-Bridges	Physical assets-Building Office/Residential	Physical assets-Irrigation Projects	Physical assets-Land	Physical assets-Machinery Equipment	Physical assets-Office Equipment	Physical assets-Other capital projects	Physical assets-Roads	Physical assets-Vehicles	Grand Total
A (Beginning of the Year)	-	-	1.27	-	-	-	0.21	-	-	0.04	1.52
B (During the Year)	-	-	-	-	-	-	0.09	-	-	-	0.09
C (Cumulative of the Year)	-	-	1.27	-	-	-	0.30	-	-	0.04	1.61
PRR02-Panchayat Raj Department											
A (Beginning of the Year)	0.00		3.70		0.17		1.08		0.20		5.15
B (During the Year)	0.04		3.00		-		10.00		0.03		13.07
C (Cumulative of the Year)	0.04	-	6.70	-	0.17	-	11.08	-	0.22	-	18.22
PRR03-Panchayat Raj Engineering Department											
A (Beginning of the Year)		467.10	41.79			0.01	0.87		1,514.10	1.03	2,024.89
B (During the Year)		46.00	21.07			-	0.20		853.00	-	920.27
C (Cumulative of the Year)	-	513.10	62.86	-	-	0.01	1.07	-	2,367.10	1.03	2,945.16
PRR04-State Election Commission											
A (Beginning of the Year)							0.47			0.30	0.77
B (During the Year)							-			-	-
C (Cumulative of the Year)	-	-	-	-	-	-	0.47	-	-	0.30	0.77
PRR05-Rural Development Department											
A (Beginning of the Year)	-		58.80				2.54			1.08	62.42
B (During the Year)	-		-				0.06			-	0.06
C (Cumulative of the Year)	-	-	58.80	-	-	-	2.60	-	-	1.08	62.48
REV02-Land Administration Department											
A (Beginning of the Year)			0.32		0.41		0.02				0.75
B (During the Year)			-		-		-				-
C (Cumulative of the Year)	-	-	0.32	-	0.41	-	0.02	-	-	-	0.75
REV03-Commercial Taxes Department											
A (Beginning of the Year)	-		15.00		0.30	0.13	0.15				15.58
B (During the Year)	-		-		-	-	-				-
C (Cumulative of the Year)	-	-	15.00	-	0.30	0.13	0.15	-	-	-	15.58
REV04-Excise Department											
A (Beginning of the Year)	4.60	-	0.65	-	108.00	0.40	0.76	-	-	0.26	114.67
B (During the Year)	-	-	0.22	-	0.00	-	0.20	-	-	-	0.42
C (Cumulative of the Year)	4.60	-	0.87	-	108.00	0.40	0.96	-	-	0.26	115.09
REV05-Survey, Settlement and Land Records Department											
A (Beginning of the Year)		-	-								-
B (During the Year)		-	-								-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	-	-
REV08-Registration and Stamps Department											
A (Beginning of the Year)			0.20								0.20
B (During the Year)			0.20								0.20
C (Cumulative of the Year)	-	-	0.39	-	-	-	-	-	-	-	0.39
REV11-Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam											
A (Beginning of the Year)										0.02	0.02
B (During the Year)										-	-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	0.02	0.02
SEI02-Employment and Training Department											
A (Beginning of the Year)	3.92	-	2.00	-	66.93	15.67	0.06	-	-	0.15	88.73
B (During the Year)	0.98	-	-	-	0.46	4.39	0.01	-	-	0.15	5.99
C (Cumulative of the Year)	4.90	-	2.00	-	67.39	20.06	0.07	-	-	0.30	94.72
SEI03-Technical Education Department											
A (Beginning of the Year)		-	3.44	-	252.90	1.61	0.70	-	-		258.65
B (During the Year)		-	3.44	-	-	-	0.02	-	-		3.46
C (Cumulative of the Year)	-	-	6.89	-	252.90	1.61	0.72	-	-	-	262.11
SOW02-Social Welfare Department											
A (Beginning of the Year)							-			-	-
B (During the Year)							-			-	-
C (Cumulative of the Year)	-	-	-	-	-	-	-	-	-	-	-
SOW05-Social Welfare Residential Educational Institutions Society											
A (Beginning of the Year)	-		24.41							0.09	24.50
B (During the Year)	-		-							-	-
C (Cumulative of the Year)	-	-	24.41	-	-	-	-	-	-	0.09	24.50
TBW02-Tribal Welfare Department											
A (Beginning of the Year)	-	0.08	10.43		0.09		0.29		0.02	0.13	11.04
B (During the Year)	-	-	-		-		0.00		-	-	0.00
C (Cumulative of the Year)	-	0.08	10.43	-	0.09	-	0.29	-	0.02	0.13	11.04
TBW03-Tribal Welfare Engineering Department											
A (Beginning of the Year)			1.00								1.00
B (During the Year)			-								-
C (Cumulative of the Year)	-	-	1.00	-	-	-	-	-	-	-	1.00

FORM D - 7

(See Rule-6}

STATEMENT OF ASSETS

(Rs. in Crores)

Row Labels	Financial assets-Deposits in Bank A/c	Physical assets-Bridges	Physical assets-Building Office/Residential	Physical assets-Irrigation Projects	Physical assets-Land	Physical assets-Machinery Equipment	Physical assets-Office Equipment	Physical assets-Other capital projects	Physical assets-Roads	Physical assets-Vehicles	Grand Total
TRB02-Administration, State Roads and Road Safety Works (RSW), ENC (Roads and Buildings)											
A (Beginning of the Year)		232.83	63.05		15.51				11,578.50		11,889.89
B (During the Year)		-	2.33		15.68				5.08		23.09
C (Cumulative of the Year)	-	232.83	65.38	-	31.19	-	-	-	11,583.58	-	11,912.98
TRB03-Transport Department											
A (Beginning of the Year)			12.52		10.00					0.10	22.62
B (During the Year)			1.26		10.00					-	11.26
C (Cumulative of the Year)	-	-	13.78	-	20.00	-	-	-	-	0.10	33.88
WDC02-Women Development and Child Welfare Department											
A (Beginning of the Year)	6.58	-	77.57		0.90		0.03			-	85.07
B (During the Year)	0.04	-	37.77		0.95		-			-	38.75
C (Cumulative of the Year)	6.61	-	115.33	-	1.85	-	0.03	-	-	-	123.82
WDC03-Department for Welfare of Differently Abled, Transgender and Senior Citizens											
A (Beginning of the Year)			13.90		42.27	0.12	0.35				56.64
B (During the Year)			4.10		-	-	-				4.10
C (Cumulative of the Year)	-	-	18.00	-	42.27	0.12	0.35	-	-	-	60.74
WDC04-Juvenile Welfare Department											
A (Beginning of the Year)			19.66		28.51						48.17
B (During the Year)			0.50		-						0.50
C (Cumulative of the Year)	-	-	20.16	-	28.51	-	-	-	-	-	48.67
Grand Total	**72.19**	**1,000.12**	**1,851.52**	**9,242.37**	**4,805.65**	**113.51**	**1,082.13**	**695.78**	**13,956.71**	**35.70**	**32,855.68**

Note:

As per the information received from the above departments.

Remaining departments data is under compilation.

Form D – 8												
[See rule 6]												
TAX REVENUES RAISED BUT NOT REALISED												
(Principal taxes)												
(As at the end of the reporting year i.e., 2024-25)												
Major Head	Desciption	Amount under disputes(Rs. crore)					Amount not under disputes(Rs. crore)					**Grand 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**	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 Commodities and Services	**28.18**	**521.92**	**1509.42**	**213.21**	**2272.73**	**37.23**	**620.94**	**3906.86**	**236.06**	**4801.09**	**7073.82**
	Sales Tax	28.18	521.92	1509.42	0.00	**2059.52**	37.23	620.87	3,906.57	0.00	4,564.67	**6,624.19**
	State Excise	0.00	0.00	0.00	213.21	**213.21**	0.00	0.07	0.29	236.06	236.42	**449.63**
	Taxes on Vehicles	0.00	0.00	0.51	0.00	**0.51**	464.18	1224.75	1,667.19	1,683.60	5,039.72	**5,040.23**
	Total	**28.18**	**521.92**	**1,509.93**	**213.21**	**2,273.24**	**501.41**	**1,845.69**	**5,574.05**	**1,919.66**	**9,840.81**	**12,114.05**
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 31.12.2025	Total Pensioners as on 31.12.2025	Related Expenditure during 2025-26 (upto 31.12.25) (Rs. in crores)	
				On Salary (Rs. Crores)	On Pension (Rs. Crores)
1.	State Government	2,69,078	3,70,924	21,436.42	20,004.72
2.	Aided Education Institutions	7,158		699.08	
3.	Zilla Praja Parishad	52,730	- -	5,180.93	- -
4.	Mandal Praja Parishad	72,317	- -	6,191.22	- -
5.	Grama Panchayat	2,743		173.43	
6.	Municipal Administration and Municipal Corporations	21,140	- -	1,587.57	- -
7.	Work charged	3,291	- -	250.92	- -
8.	Gram Sachivalayam	83,384	- -	2,614.05	- -
9.	Ward Sachivalyam	29,372	- -	946.34	- -
10.	RTC (PTD)	46,086	- -	2,657.94	- -
11.	Consolidaed Pay	271	- -	28.89	- -
12.	Wage employees	24,102	- -	372.58	- -
13.	Pleaders Fees	85	- -	24.68	- -
14.	Payments to Home Guards	21,487	- -	246.98	- -
15.	Payments to Anganwadi Workers	101,674	- -	828.54	- -
16.	Honororium to of VRAs	17,652	- -	176.88	- -
17.	Payments to Sanitation Workers	5,229	- -	205.45	- -
18.	Professional Services	54,903	- -	3,054.78	- -
19.	Payments to Asha Workers	41,056	- -	266.19	- -
20.	Payments to Tribal Community	1,872	- -	8.91	- -
21.	Payments to Gopala Mitras	1,801	- -	11.60	- -
22.	Honororium or lumpsum Payment	1,548	- -	40.20	- -
23.	Contract employees	39799	- -	2,020.11	- -
24.	Out Sourcing Employees	87,681	- -	1,621.12	- -
25.	Grants -in-Aid Institutions	20,679	- -	1,864.00	- -
	Total	**10,07,138**	**3,70,924**	**52,508.81**	**20,004.72**

Pension Liability			
			Rs. in Crores
Sl.No.	Calendar year	No of Employees Retiring	Pension Liability
1.	2027	14,592	36,957.08
2.	2028	14,437	40,063.97
3.	2029	14,450	43,502.25
4.	2030	16,058	48,325.20
5.	2031	15,488	52,047.88
6.	2032	15,340	56,308.37
7.	2033	15,280	60,928.88
8.	2034	17,737	67,987.05
9.	2035	14,660	75,681.36
10.	2036	14,696	83,339.52
	Total	**1,52,738**	**5,65,141.56**