

## Appendix 1.1

### Outcome indicators of State's Fiscal Correction Path (Refer paragraph 1.1; page 1)

(Rupees in crore)

S. No.	Particulars	Base Year (2004-05 RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	2	3	4	5	6	7	8	9
<b>A</b>	<b>STATE REVENUE ACCOUNT</b>							
1.	Own Tax Revenue	17311.09	16254.50	19783.35	23440.26	26737.53	30507.24	34817.72
	as % of GSDP		8.17	8.79	9.35	9.56	9.75	9.94
2.	Own Non-Tax Revenue	4279.70	3755.57	4559.90	4801.53	5158.41	5544.81	6038.38
<b>3.</b>	<b>Own Tax + Non-tax Revenue (1+2)</b>	<b>21590.79</b>	<b>20010.07</b>	<b>24343.25</b>	<b>28241.79</b>	<b>31895.94</b>	<b>36052.05</b>	<b>40856.10</b>
4.	Share in Central Taxes & Duties	6336.50	6058.51	6990.29	7690.29	8459.32	9305.25	10235.78
5.	Plan Grants	3443.41	2222.45	1609.06	2158.03	1834.37	1929.34	1898.81
6.	Non-Plan Grants	623.13	458.47	1222.56	1326.59	1140.52	1155.35	1170.83
<b>7.</b>	<b>Total Central Transfers (4 to 6)</b>	<b>10403.04</b>	<b>8739.43</b>	<b>9821.91</b>	<b>11174.91</b>	<b>11434.31</b>	<b>12389.94</b>	<b>13305.42</b>
<b>8.</b>	<b>Total Revenue Receipts (3 + 7)</b>	<b>31993.83</b>	<b>28749.50</b>	<b>34165.16</b>	<b>39416.70</b>	<b>43330.25</b>	<b>48441.99</b>	<b>54161.52</b>
	as % of GSDP		14.44	15.18	15.72	15.49	15.49	15.46
9.	Plan Expenditure	8875.46	6735.08	7136.86	8678.67	9612.51	11266.85	13521.15
	as % of GSDP		3.38	3.17	3.46	3.44	3.60	3.86
10.	Non-Plan Expenditure	24580.01	24572.26	28728.30	31891.13	34329.92	37085.14	40140.37
	as % of GSDP		12.34	12.77	12.72	12.27	11.86	11.46
11.	Salary Expenditure	8475.61	8097.64	9684.21	9877.89	10075.45	10276.96	10482.50
12.	Pension	2770.78	3016.77	3307.85	3834.03	4217.43	4639.17	5103.09
13.	Interest Payments	7228.22	7091.41	7128.78	7752.39	8643.78	9500.63	10355.97
14.	Subsidies – General	2035.19	2163.68	1591.67	1671.25	1754.82	1842.56	1934.68
15.	Subsidies – Power	1820.86 <sup>c</sup>	1811.45 <sup>c</sup>	1672.77	1599.48	1599.48	1599.48	1599.48
<b>16.</b>	<b>Total Revenue Expenditure (9 + 10)</b>	<b>33455.47</b>	<b>31307.34</b>	<b>35865.16</b>	<b>40569.80</b>	<b>43942.43</b>	<b>48351.99</b>	<b>53661.52</b>
	as % of GSDP		15.73	15.94	16.18	15.71	15.46	15.32
17.	Salary + Interest + Pensions (11 + 12 + 13)	18474.61	18205.82	20120.84	21464.31	22936.66	24416.76	25941.56
18.	as % of Revenue Receipts (17/8)	57.74	63.33	58.89	54.45	52.93	50.40	47.90
<b>19</b>	<b>Revenue Surplus/Deficit (8-16)</b>	<b>-1461.64</b>	<b>-2557.84</b>	<b>-1700.00</b>	<b>-1153.10</b>	<b>-612.18</b>	<b>90.00</b>	<b>500.00</b>
	as % of GSDP		-1.28	-0.76	-0.46	-0.22	0.03	0.14
<b>B</b>	<b>CONSOLIDATED REVENUE ACCOUNT</b>							
1	Power Sector loss/profit net of actual subsidy transfer		57.00	116.00	121.00	125.00	130.00	135.00
2	Increase in debtors during the year in power utility accounts [increase (-)]							
3	Interest payment on off-budget borrowings and SPV borrowings made by PSU/SPUs outside budget							
4	Total (1 to 3)	0.00	57.00	116.00	121.00	125.00	130.00	135.00
5	Consolidated Revenue Deficit (A 19 + B 4)	-1461.64	-2500.84	-1584.00	-1032.10	-487.18	220.00	635.00
<b>C</b>	<b>CONSOLIDATED DEBT</b>							
1.	Outstanding Debt and Utility	66202.86	71427.05	79557.36	87738.21	95920.29	104085.68	112185.97
	as % of GSDP		35.88	35.35	35.00	34.29	33.28	32.03
2.	Total outstanding guarantee	17231.94	17508.30	19087.80	20042.19	21044.30	22096.51	23201.34
	as % of GSDP		8.79	8.48	8.00	7.52	7.07	6.62
	of which Guarantee on account of off- budget borrowing and SPV borrowing		2300.60	2356.61	2238.78	2126.84	2020.50	1919.47
<b>D</b>	<b>CAPITAL ACCOUNT</b>							
1.	Capital Outlay	5880.22	5414.23	6937.69	7620.26	7988.47	8620.34	9309.97
	as % of GSDP		2.72	3.08	3.04	2.86	2.76	2.66
2.	Disbursement of Loans and Advances	845.68	1593.14	1123.27	1234.66	1321.32	1448.93	1159.59
3.	Recovery of Loans and Advances	1480.66	1372.98	1757.40	1127.17	1139.89	1153.88	1169.27
4.	Other Capital Receipts				700.00	700.00	700.00	700.00
<b>5</b>	<b>Gross Fiscal Deficit (GFD)<sup>c</sup></b>	<b>-6706.88</b>	<b>-8192.23</b>	<b>-8003.56</b>	<b>-8180.85</b>	<b>-8082.08</b>	<b>-8125.39</b>	<b>-8100.29</b>
	as % of GSDP		-4.12	-3.56	-3.26	-2.89	-2.60	-2.31
	<b>GSDP (Rs in crores) at Current prices</b>	<b>199075</b>	<b>199075</b>	<b>225054</b>	<b>250674</b>	<b>279732</b>	<b>312741</b>	<b>350295</b>
	Actual/Assumed Nominal Growth Rate (%)		10.10	13.05	11.38	11.59	11.80	12.01
	<sup>c</sup> GFD as per para 19 of the guidelines							
	<sup>c</sup> included in Plan expenditure							

## Appendix 1.2

### Time Series Data on State Government Finances

(Refer paragraphs 1.3 and 1.7.2; Pages 8 and 24)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>28750(95)</b>	<b>34851(99)</b>	<b>44245(95)</b>	<b>54143(89)</b>	<b>62858(99)</b>
<b>(i) Tax Revenue</b>	<b>16254(57)</b>	<b>19207 (55)</b>	<b>23926(54)</b>	<b>28794(53)</b>	<b>33358(53)</b>
Taxes on Sales, Trade, etc.	11041(68)	12542(65)	15467(65)	19026(66)	21852(66)
State Excise	2093(13)	2684(14)	3437(14)	4041(14)	5752(17)
Taxes on Vehicles	1169(7)	1356(7)	1365(6)	1604(6)	1801(5)
Stamps and Registration fees	1388(9)	2013(11)	2865(12)	3086(11)	2931(9)
Land Revenue	33	69	114	144	130
Other Taxes	530(3)	543(3)	678(3)	893(3)	892(3)
<b>(ii) Non Tax Revenue</b>	<b>3756(13)</b>	<b>4691(14)</b>	<b>6488(15)</b>	<b>7064(13)</b>	<b>9683(15)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>6059(21)</b>	<b>6951(20)</b>	<b>8866(20)</b>	<b>11184(21)</b>	<b>11802(19)</b>
<b>(iv) Grants in aid from GOI</b>	<b>2681(9)</b>	<b>4002(11)</b>	<b>4965(11)</b>	<b>7101(13)</b>	<b>8015(13)</b>
<b>2. Misc. Capital Receipts</b>	<b>--</b>	<b>--</b>	<b>1889(4)</b>	<b>6558(11)</b>	<b>--</b>
<b>3. Recovery of loans and advances</b>	<b>1373(5)</b>	<b>182(1)</b>	<b>471(1)</b>	<b>191</b>	<b>370(1)</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>30123(75)</b>	<b>35033(90)</b>	<b>46605(91)</b>	<b>60892(85)</b>	<b>63228(80)</b>
<b>5. Public Debt Receipts</b>	<b>9833(25)</b>	<b>3971(10)</b>	<b>4550(9)</b>	<b>11132(15)</b>	<b>15353(20)</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	7992(81)	3449(87)	4236 (93)	10223(92)	14956(97)
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	1841(19)	522(13)	314(7)	909(8)	397(3)
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>39956(50)</b>	<b>39004(49)</b>	<b>51155(50)</b>	<b>72024(54)</b>	<b>78581(52)</b>
<b>7. Contingency Fund receipts</b>	<b>23</b>	<b>--</b>	<b>1</b>	<b>--</b>	<b>1</b>
<b>8. Public Account receipts</b>	<b>39439(50)</b>	<b>41366(51)</b>	<b>51060(50)</b>	<b>61380(46)</b>	<b>72503(48)</b>
<b>9. Total receipts of Government (6+7+8)</b>	<b>79418</b>	<b>80370</b>	<b>102216</b>	<b>133404</b>	<b>151085</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>32137(84)*</b>	<b>35237(81)</b>	<b>41438(79)</b>	<b>53984(77)</b>	<b>61854(82)</b>
Plan	7229(22)	6805(19)	9519(23)	13901(26)	18993(31)
Non-plan	24908(78)	28432(81)	31920(77)	40083(72)	42861(69)
General Services (including interest payments)	13202(41)	13492(38)	15314(37)	18170(34)	18730(30)
Social Services	10808(34)	12159(35)	15369(37)	18660(35)	25004(40)
Economic Services	7901(24)	9361(26)	10510(25)	16904(31)	17807(29)
Grants-in-aid and contributions	226(1)	225(1)	245(1)	249	313(1)
<b>11. Capital Expenditure</b>	<b>4585(12)*</b>	<b>7340(17)*</b>	<b>9904(19)</b>	<b>12774(18)</b>	<b>10367(14)</b>
Plan	4597(100)	7378(100)	9909(100)	12866(100)	10611(102)
Non-plan	(-12)	(-38)	(-5)	(-9)	(-244(-2))
General Services	19	26	344(3)	36	59(1)
Social Services	449(10)	155(2)	164(2)	284(2)	324(3)
Economic Services	4117(90)	7159 (98)	9396(95)	12454(97)	9984(96)
<b>12. Disbursement of Loans and Advances</b>	<b>1593(4)</b>	<b>756(2)</b>	<b>907(2)</b>	<b>2920(4)</b>	<b>3414(4)</b>
<b>13. Total (10+11+12)</b>	<b>38315</b>	<b>43333</b>	<b>52249</b>	<b>69678</b>	<b>75635</b>

\* The figures of Revenue and Capital expenditure have been adopted after adjustment of the misclassification mentioned under the relevant statements in Finance Accounts.

	2004-05	2005-06	2006-07	2007-08	2008-09
<b>14. Repayment of Public debt</b>	<b>7432</b>	<b>5295</b>	<b>4253</b>	<b>4993</b>	<b>4833</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	3014(41)	4688(89)	3063(72)	4041(81)	4045(84)
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	4418(59)	607(11)	1190(28)	952(19)	788(16)
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>45747</b>	<b>48628</b>	<b>56502</b>	<b>74671</b>	<b>80468</b>
<b>17. Contingency Fund disbursements</b>	<b>\$ 1</b>	<b>Z</b>	<b>1</b>	<b>7</b>	<b>7</b>
<b>18. Public Account disbursements</b>	<b>32370</b>	<b>31421</b>	<b>44216</b>	<b>55126</b>	<b>74149</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>78117</b>	<b>80050</b>	<b>100718</b>	<b>129798</b>	<b>154624</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(-)3387</b>	<b>(-)386</b>	<b>(+)2807</b>	<b>(+)159</b>	<b>(+)1004</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-)8192</b>	<b>(-)8300</b>	<b>(-)5644</b>	<b>(-)8786</b>	<b>(-)12407</b>
<b>22. Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>(-)1101</b>	<b>(-)1292</b>	<b>(+)1636</b>	<b>(-)1197</b>	<b>(-)4350</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>7091</b>	<b>7008</b>	<b>7280</b>	<b>7589</b>	<b>8057</b>
<b>24. Arrears of Revenue (percentage of Tax &amp; Non Tax Revenue receipts)</b>	<b>5028(25)</b>	<b>5277(22)</b>	<b>5842(19)</b>	<b>2413(7)</b>	<b>6508(15)</b>
<b>25. Financial Assistance to local bodies etc.</b>	<b>11213</b>	<b>9702</b>	<b>10767</b>	<b>18642</b>	<b>24807</b>
<b>26. Ways and Means Advances/Overdraft availed (days)</b>	<b>---</b>	<b>--</b>	<b>--</b>	<b>---</b>	<b>---</b>
<b>27. Interest on Ways and Means Advances/Overdraft</b>	<b>---</b>	<b>--</b>	<b>--</b>	<b>---</b>	<b>---</b>
<b>28. Gross State Domestic Product (GSDP)*</b>	<b>211802</b>	<b>239683</b>	<b>277286(R)</b>	<b>328405(Q)</b>	<b>371229(UA)</b>
<b>29. Outstanding fiscal liabilities (year end) @</b>	<b>74288</b>	<b>79549</b>	<b>86622</b>	<b>97368</b>	<b>106917</b>
<b>30. Outstanding guarantees (year end)</b>	<b>17893</b>	<b>17711</b>	<b>18018</b>	<b>14502</b>	<b>15239</b>
<b>31. Maximum amount guaranteed (year end)</b>	<b>28165</b>	<b>30200</b>	<b>29160</b>	<b>18798</b>	<b>29990</b>
<b>32. Number of incomplete projects</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>53^</b>	<b>30</b>
<b>33. Capital blocked in incomplete projects</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>30939^</b>	<b>19892</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax Revenue/GSDP	0.077	0.080	0.086	0.088	0.090
Own Non-Tax Revenue/GSDP	0.017	0.020	0.023	0.022	0.026
Central Transfers/GSDP	0.041	0.046	0.050	0.056	0.053
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.181	0.181	0.188	0.212	0.204
Total Expenditure/Revenue Receipts	1.333	1.243	1.181	1.287	1.203
Revenue Expenditure/Total Expenditure	0.839	0.813	0.793	0.774	0.818
Expenditure on Social Services/Total Expenditure	0.282	0.281	0.294	0.268	0.331
Expenditure on Economic Services/Total Expenditure	0.206	0.216	0.201	0.243	0.235
Capital Expenditure/Total Expenditure	0.120	0.169	0.189	0.183	0.137
Capital Expenditure on Social and Economic Services/Total Expenditure	0.119	0.169	0.183	0.183	0.136
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.016	0.002	(+)0.010	--	(+)0.003
Fiscal deficit/GSDP	0.039	0.035	0.020	0.027	0.033
Primary deficit (surplus)/GSDP	0.005	0.005	(+)0.006	0.004	0.012
Revenue deficit/Fiscal deficit	0.413	0.046	--	--	--
Primary Revenue Balance/GSDP	0.032	0.028	0.045	0.044	0.025

<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.351	0.332	0.312	0.296	0.288
Fiscal Liabilities/RR	2.584	2.283	1.958	1.798	1.701
Primary deficit vis-à-vis quantum spread	1901	4301	7149	10024	9363
Debt Redemption (Principal+Interest)/Total Debt Receipts	1.477	0.353	2.535	1.130	0.840
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.80	0.80	0.82	0.20	0.31
Balance from Current Revenue (Rs in crore)	1694	3600	8330	8503	14625
Financial Assets/Liabilities	0.68	0.65	0.73	0.83	0.86

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

R: Revised; Q: Quick and UA: Updated Advanced Estimates

\$ Rupees 9.85 lakh Z Rupees 32.60 lakh

\* The GSDP data for 2004-05 to 2008-09 have been adopted from the Economic Survey for 2008-09 published by the Planning Department

® Nomenclature and its components were changed so as to show total liabilities of Government (i.e., Public Debt and other obligations) as per revised format of Chapter 1

^ The information is not exhaustive but is as furnished by the departmental authorities

NA: Not Available

### Appendix 1.3

#### Abstract of Receipts and Disbursements in 2008-09

(Refer paragraph 1.1; page 1)

(Rupees in crore)

Receipts				Disbursements				
2007-08		2008-09	2007-08	2008-09				
				Non-Plan	Plan	Total		
<b>Section-A: Revenue</b>								
54143	<b>I. Revenue receipts</b>		62858	53984	<b>I. Revenue expenditure-</b>	42861	18993	61854
28794	-Tax revenue	33358		18170	<b>General services</b>	18578	152	18730
				18661	<b>Social Services-</b>	12701	12303	25004
7064	-Non-tax revenue	9683		6605	-Education, Sports, Art and Culture	5942	1226	7168
				2439	-Health and Family Welfare	1776	1119	2895
11184	-State's share of Union Taxes	11802		3790	-Water Supply, Sanitation, Housing and Urban Development	397	5228	5625
1168	-Non-Plan grants	2224		125	-Information and Broadcasting	134	97	231
3798	-Grants for State Plan Schemes	4039		2526	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1213	1962	3175
				159	-Labour and Labour Welfare	97	129	226
				2996	-Social Welfare and Nutrition	3117	2542	5659
				21	-Others	25	---	25
2135	-Grants for Central and Centrally sponsored Plan Schemes	1752		16904	<b>Economic Services-</b>	11269	6538	17807
				2075	-Agriculture and Allied Activities	696	3052	3748
				3000	-Rural Development	1480	1608	3088
				4659	-Irrigation and Flood Control	3604	436	4040
				4599	-Energy	3651	18	3669
				523	-Industry and Minerals	112	282	394
				1527	-Transport	1581	268	1849
				9	- Science, Technology and Environment	2	8	10
				512	-General Economic Services	143	866	1009
				249	<b>Grants-in-aid and Contributions</b>	313	---	313
---	<b>II. Revenue deficit carried over to Section B</b>	---	---	159	<b>II. Revenue Surplus carried over to Section B</b>			1004

Section-B: Others								
4906	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		8512	---	III. Opening Overdraft from RBI			---
6558	IV. Miscellaneous Capital receipts			12774	IV. Capital Outlay-	(-)244	10611	10367
				36	General Services-	2	7	59
				283.89	Social Services-	---	324	324
				126.24	-Education, Sports, Art and Culture	---	79	79
				43.16	-Health and Family Welfare	---	30	30
				27.26	-Water Supply, Sanitation, Housing and Urban Development	---	18	18
				85.44	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	---	184	184
				0.50	-Social Welfare and Nutrition	---	8	8
				1.29	-Others	---	5	5
							12454	Economic Services-
			20.74	-Agriculture and Allied Activities	1	19	20	
			--	Rural Development Programme	---	---	---	
			11087.22	-Irrigation and Flood Control	---	8569	8569	
			10.00	-Energy	---	*	*	
			118.07	-Industry and Minerals	---	3	3	
			866.48	-Transport	(-)247	1340	1093	
			351.75	-General Economic Services	---	299	299	
191	V. Recoveries of Loans and Advances-		370	2920	V. Loans and Advances disbursed-	316	3098	3414
24	-From Power Projects	66		(-)15.66	-For Power Projects	---	1	1
84	-From Government Servants	95		95.69	-To Government Servants	92	---	92
83	-From others	209		2840.69	-To Others	224	3097	3321

\*Rs 0.36 crore only

159	<b>VI. Revenue surplus brought down</b>		<b>1004</b>	<b>--</b>	<b>VI. Revenue deficit brought down</b>		<b>--</b>
11132	<b>VII. Public Debt receipts-</b>		<b>15353</b>	<b>4993</b>	<b>VII. Repayment of Public Debt-</b>		<b>4833</b>
10223	-Internal debt other than Ways and Means Advances and Overdraft	14956		4041	-Internal debt other than Ways and Means Advances and Overdraft	4045	
--	- Net transactions of Ways and Means Advances including Overdraft	--		---	-Net transaction of Ways and Means Advances including Overdraft	---	
909	-Loans and Advances from Central Government	397		952	-Repayment of Loans and Advances to Central Government	788	
---	<b>VIII. Appropriation to Contingency Fund</b>		<b>--</b>	<b>---</b>	<b>VIII. Appropriation to Contingency Fund</b>		<b>--</b>
0.36	<b>IX. Amount recouped to Contingency Fund</b>		<b>1</b>	<b>1</b>	<b>IX. Expenditure from Contingency Fund</b>		<b>7</b>
61380	<b>X. Public Account receipts-</b>		<b>72503</b>	<b>55126</b>	<b>X. Public Account disbursements-</b>		<b>74149</b>
2369	-Small Savings and Provident Funds	2351		1429.09	-Small Savings and Provident Funds	1781	
1200	-Reserve funds	1411		375.92	-Reserve Funds	515	
10680	-Suspense and Miscellaneous	12329		10549.62	-Suspense and Miscellaneous	12008	
17078	-Remittances	16958		16134.30	-Remittances	18579	
30053	-Deposits and Advances	39454		26637.16	-Deposits and Advances	41266	
--	<b>XI. Closing Overdraft from Reserve Bank of India</b>			<b>8512</b>	<b>XI. Closing Cash Balance -</b>		<b>4973</b>
				5	Cash in Treasuries and Local Remittances	5	
				(-)211	Deposits with Reserve Bank and other Banks	(-)291	
				2	Departmental cash balance including permanent advances	2	
				8716	Cash balance investment and investment of earmarked funds	5257	
138470	<b>Total</b>		<b>160601</b>	<b>138470</b>	<b>Total</b>		<b>160601</b>

### Appendix 1.4

## Summarised financial position of the Government of Andhra Pradesh as on 31 March 2009

(Refer paragraph 1.7.1; page 24)

(Rupees in crore)

As on 31.03.2008	Liabilities		As on 31.03.2009	
36269.20	<b>Internal Debt –</b>			47180.21
	29185.60	Market loans bearing interest	38336.31	
	0.76	Market Loans not bearing interest	0.93	
	--	Market Loans Suspense	--	
	1750.15	Loans from LIC	1401.35	
	129.60	Loans from GIC	120.37	
	3188.51	Loans from NABARD	3931.67	
	2014.58	Loans from other Institutions	3389.58	
	--	Ways and Means Advances	--	
--	<b>Overdraft from Reserve Bank of India</b>			--
15125.69	<b>Loans and Advances from Central Government -</b>			14734.22
	9.36	Pre 1984-85 Loans	9.36	
	106.22	Non-plan Loans	102.38	
	14896.75	Loans for State Plan Schemes	14517.43	
	23.69	Loans for Central Plan Schemes	21.59	
	89.67	Loans for Centrally Sponsored Plan Schemes	83.46	
	--	Other Ways and Means Advances	--	
49.07	<b>Contingency Fund</b>			42.82
31084.07	<b>Small Savings, Provident Funds, etc</b>			31653.83
14116.28	<b>Deposits</b>			12305.06
3120.68	<b>Reserve Funds</b>			4016.41
202.47	<b>Suspense and Miscellaneous Balances</b>			523.33
1807.47	<b>Remittance Balances</b>			186.85
101774.93	<b>Total</b>			110642.73
As on 31.03.2008	Assets		As on 31.3.2009	
62894.91	<b>Gross Capital Outlay on Fixed Assets<sup>5</sup> -</b>			73261.38
	5931.42	Investments in shares of Companies, Corporations, Cooperatives, etc	5978.90	
	56963.49	Other Capital Outlay	67282.48	
13377.93	<b>Loans and Advances</b>			16421.53
	3707.49	Loans for Power Projects	3641.78	
	9453.46	Other Development Loans	12565.37	
	216.98	Loans to Government servants and Miscellaneous loans	214.38	
11.73	<b>Advances</b>			12.66
--	<b>Remittance Balances</b>			--
--	<b>Suspense and Miscellaneous Balances</b>			--
8511.99	<b>Cash –</b>			4972.95
	5.39	Cash in Treasuries and Local Remittances	4.97	
	(-)211.28	Deposits with Reserve Bank and other Banks	(-)290.92	
	2.29	Departmental Cash Balance	2.30	
	6368.16	Cash Balance Investments	2283.93	
	2347.43	Investment of Earmarked funds	2972.67	
16978.37	<b>Deficit on government account</b>			15974.21
	23695.46	Accumulated deficit up to 31 March 2008	16978.37	
	(-)158.99	Revenue Surplus of the Current Year	(-)1004.23	
	(-)6557.71	Revenue Receipt misclassified as Capital Receipt	--	
	(-)0.01	Amount closed to government account	0.07	
	(-)0.38	Proforma corrections to opening balances under capital expenditure	--	
101774.93	<b>Total</b>			110642.73

<sup>5</sup> Figures of Finance Accounts modified to adjust misclassification of grants-in-aid to local bodies and amounts transferred to deposits during 2000-01 to 2005-06 as detailed below;

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	Total
Grants –in-aid	553.71	761.59	560.65	529.75	493.86	321.73	3221.29
Amount transferred to Deposits	-	-	307.49	279.75	335.62	-	922.86
<b>Total</b>	<b>553.71</b>	<b>761.59</b>	<b>868.14</b>	<b>809.50</b>	<b>829.48</b>	<b>321.73</b>	<b>4144.15</b>



## Appendix 1.5

### Actuals vis-à-vis Budget Estimates 2008-09 (Refer paragraph 1.1; page 1)

(Rupees in crore)

	Budget Estimates	Actuals	Increase/ Decrease(-)	Increase/ Decrease(-) (in %)
(1)	(2)	(3)	(4) (3 – 2)	(5)
<b>Revenue Receipts</b>	<b>70927</b>	<b>62858</b>	<b>(-) 8069</b>	<b>(-) 11.38</b>
<b>Of which</b>				
Taxes on Sales. Trade etc	24887	21852	(-) 3035	(-) 12.20
State Excise	4991	5753	762	15.27
Taxes on immovable property other than agricultural lands	55	80	25	45.45
Taxes on vehicles	2290	1801	(-) 489	(-) 21.35
Stamps and Registration fees	4538	2931	(-) 1607	(-) 35.41
Taxes on Goods and Passengers	84	16	(-) 68	(-) 80.95
Land Revenue	130	130	---	---
Interest Receipts	4361	3487	(-) 874	(-) 20.04
Miscellaneous General Services	809	2944	2135	263.91
Non ferrous Mining and Metallurgical Industries	2188	1685	(-) 503	(-) 23.00
<b>Revenue Expenditure</b>	<b>70218</b>	<b>61854</b>	<b>(-) 8364</b>	<b>(-) 11.91</b>
General Education	10520	7168	(-) 3352	(-) 31.86
Water Supply and Sanitation	6454	5625	(-) 829	(-) 12.84
Pension and Other Retirement Benefits	5203	5519	316	6.07
Police	2219	2230	11	0.50
Welfare of Schedules Castes. Scheduled Tribes and Other Backward Classes	3376	3175	(-) 201	(-) 5.95
Health and Family Welfare	3126	2895	(-) 231	(-) 7.39
Social Security and Welfare	2346	2461	115	4.90
Roads and Bridges	1319	1663	344	26.08
Secretariat – Economic Services	1042	782	(-) 260	(-) 24.95
Forestry and Wild Life	361	300	(-) 61	(-) 16.90
Rural Employment	25	---	(-) 25	(-) 100
Urban Development	2896	2920	24	0.80
District Administration	584	507	(-) 77	(-) 13.18
Administration of Justice	349	324	(-) 25	(-) 7.16
Interest Payments	8985	8057	(-) 928	(-) 10.32
Other Rural Development Programmes	2305	2460	155	6.72
Power	2504	3664	1160	46.33
<b>Capital Receipts</b>	<b>12000</b>	<b>---</b>	<b>(-) 12000</b>	<b>(-) 100.00</b>
<b>Capital Expenditure</b>	<b>17852</b>	<b>10367</b>	<b>(-) 7485</b>	<b>(-) 41.93</b>
<b>Revenue Surplus (+)/Deficit (-)</b>	<b>709</b>	<b>1004</b>	<b>295</b>	<b>41.61</b>
<b>Fiscal Deficits (-)</b>	<b>(-) 9658</b>	<b>(-)12407</b>	<b>2749</b>	<b>28.46</b>
<b>Primary Surplus (+)/Deficits (-)</b>	<b>(-) 673</b>	<b>(-) 4350</b>	<b>3677</b>	<b>546.36</b>

#### Explanatory Notes to Appendices 1.3, 1.4 and 1.5

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

Government accounts being mainly on cash basis, the deficit on government account, as shown in **Appendix 1.4** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.

Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

There was a net difference of Rs 69.26 crore (credit) between the figures reflected in the accounts (Rs 292.27 crore credit) and that intimated by the Reserve Bank of India (Rs 223.01 crore debit) under the head deposits with Reserve Bank. The difference was under reconciliation.

**Appendix 1.6**

**Summarised financial statement of departmentally managed commercial/quasi-commercial undertakings**

(Refer paragraph 1.6.3; page 22)

Sl. No	Name of the Undertaking	Period of accounts	Mean Govt. capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/loss	Interest on Capital	Total return (8+9)	%age Return on capital
1	2	3	4	5	6	7	8	9	10	11
1.	Fishnet Making Plant	2006-07 <sup>*</sup>	301.73	4.71	0.22	16.75 (sale of nets)	(-)25.56	12.18	(-)13.28	(-)4.43
2.	Ice-cum-cold storage Plant	2004-05	11.68	0.95	0.25	14.33 (Cash sales)	7.85	—	7.85	67.21
3.	Fish seed Farm	Accounts are awaited since inception from 1963-64. Hence the information is not available								
4.	Directorate of Insurance (APGLI)	2001-02	—	55.10	5.38	13676.93 (includes premium received, interest on deposit with Government, Misc. Receipts, Rent)	—	—	—	—
5.	AP Government Text Book Press, Hyderabad	1977-78	105.69	102.04	5.21	195.03	(-)14.79	20.33	5.54	5.24
6.	Government Central Press, Hyderabad	Accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68. Hence the information is not available								
7.	Government Regional Press, Kurnool	Accounts are awaited from 1971-72. Hence the information is not available								
8.	Government Regional Press, Vijayawada	Accounts are awaited from 1983-84. Hence the information is not available								
9.	Government Distillery, Narayanaguda, Hyderabad	Revised accounts are awaited for 1992-93 & 1993-94. The Unit stopped production with effect from 1-10-1993. Hence the information is not available								

\*Accumulated losses upto 2006-07 account was Rs 4.61 crore

## Appendix 1.7

### List of incomplete Irrigation Projects (Refer paragraph 1.6.1; page 21)

(Rupees in crore)

Sl. No.	Name of the Project	Year of commencement	Original cost	Revised cost	Expenditure to the end of March 2009	Cost overrun
<b>I</b>	<b>Major Irrigation</b>					
1	Sriram Sagar Project Stage I	1964	40.10	3600.00	2844.40	3559.90
2	Srisaillam Right Branch Canal	1993	1185.00	1802.58	1343.31	617.58
3	H.N.S.S. Phase I	1993	2509.76	---	2903.08	---
4	Indira Sagar (Polavaram) Project	2004	8709.00	10230.15	1680.39	1521.15
5	Jawahar (Nettampudi) LIS	2005	1428.00	---	868.30	---
6	Kandula Obula Reddy Project (Gundlakamma)	2003	165.22	530.66	490.35	365.44
7	Rajiv (Bhima) LIS	2005	1426.30	2158.40	1153.96	732.10
8	Somasila Project	1973	17.20	1196.00	801.41	1178.80
9	Sripada Sagar (Yellampally) Project	2004	2244.77	---	286.79	---
10	Sri Ram Sagar Project (Stage II)	2002	1043.14	1098.00	660.19	54.86
11	Telugu Ganga Project	1983	636.53	4432.00	3190.95	3795.47
12	Choutpally Hanumantha Reddy LIS	2005	55.50	---	12.01	---
13	Venkatanagaram Pumping Scheme	2005	58.43	124.18	68.49	65.75
14	Thadipudi LIS	2004	303.12	467.70	325.71	164.58
	<b>Total</b>		<b>19822.07</b>	<b>25639.67</b>	<b>16629.34</b>	<b>12055.63</b>
<b>II</b>	<b>Medium Irrigation</b>					
1	Bhupathi Palem Reservoir	2004	100.52	144.88	67.43	44.36
2	Gollavagu Project	2005	83.61	83.61	73.55	---
3	Kinnerasani Project	2005	36.82	36.82	13.60	---
4	Koil Sagar LIS	2005	360.18	---	197.82	---
5	Kovvada Kalva Project	2001	52.11	68.10	60.77	15.99
6	Modikuntavagu (Tribal Area Sub plan)	2005	124.60	124.60	8.72	0.00
7	Musurumilli Project	2005	218.65	---	125.79	---
8	Neelwai Project	2005	90.50	90.50	60.58	---
9	Palemvagu Project	2005	70.99	70.99	69.28	---
10	Peddavagu (Ada) Komarambheem	2005	274.14	274.14	241.59	---
11	Ralivagu Project	2005	33.30	33.30	46.82	---
12	Yerrakalva Reservoir	1977	46.51	124.95	110.60	78.44
13	Chitravathi Balancing Reservoir (PBC)	2005	2292.00	---	1618.85	---
14	Pushkaram LIS	2004	297.25	608.40	462.75	311.15
15	Peddavagu – Jagannadpur	2005	124.64	124.64	52.10	---
16	Mathadivagu Project	2005	50.40	50.40	52.45	---
	<b>Total</b>		<b>4256.22</b>	<b>1835.33</b>	<b>3262.70</b>	<b>449.94</b>
	<b>Grand Total</b>		<b>24078.29</b>	<b>27475.00</b>	<b>19892.04</b>	<b>12505.57</b>

## Appendix 2.1

### Statement of various grants/appropriations where saving was more than Rs 500 crore each and more than 30 per cent of the total provision (Refer paragraph 2.3.1; page 36)

(Rupees in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	IX	Fiscal Administration. Planning, Surveys and Statistics (CV)	992.70	705.03	71
2	IX	Fiscal Administration, Planning, Surveys and Statistics (LC)	7496.20	2663.08	36
3	XII	School Education (RV)	8670.34	2902.55	33
4	XVIII	Housing (RV)	2153.53	801.71	37
5	XXVII	Agriculture (RV)	3955.38	1200.54	30
6	XXXII	Rural Development (RV)	3977.94	1434.89	36
7	XXXIII	Major and Medium Irrigation (RV)	6656.29	2720.89	41
8	XXXIII	Major and Medium Irrigation (CV)	12629.21	4666.26	37
9	XXXIV	Minor Irrigation (CV)	1259.28	669.98	53
		<b>Total</b>	<b>47790.87</b>	<b>17764.93</b>	

RV: Revenue-Voted, CV: Capital-Voted, LC: Loans-Charged

## Appendix 2.2

### Excess over provision of previous years requiring regularisation (Refer paragraph 2.3.6; page 40)

(Rupees in crore)

Year	Number of grants/appropriations	Grant/appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1997-1998	27 Grants	<b>Revenue :</b> V. XI. XV. XVIII. XX. XXVIII. XXIX. XXXIV, XXXIX. XLII, XLIV & XLVII <b>Capital:</b> XV, XVIII, XXVI, XXXII. XXXV & XLIII <b>Loans :</b> XX, XXII, XXV, XXVIII. XXXI, XXXV, XXXVIII, XXXIX & XLI	405.12	Recommendation report of the PAC for regularisation of excess expenditure during the years 1997-98 to 2003-04 was tabled in AP Legislative Assembly. The Regularisation Act is yet to be received from the Government.
	5 Appropriations	<b>Revenue :</b> I. XI. XIII & XXI <b>Capital :</b> XXVI		
1998-1999	31 Grants	<b>Revenue :</b> II. III. IV, V, XII, XV, XVIII, XX, XXIV. XXV. XXVIII, XXX, XXXIV. XL, XLI, XLII, XLIII. XLIV, XLVI. XLIX, LI & LII <b>Capital :</b> XIII. XXI, XXIII. XXVII, XXXII. XXXVIII, XL. XLI & LIII	310.63	
	4 Appropriations	<b>Revenue :</b> I. III. XV & XLIV		
1999-2000	18 Grants	<b>Revenue :</b> V, XVII, XIX, XXII, XXX, XLII, XLIII & LII <b>Capital :</b> V. XIX. XXIII. XXXII. XXXIII. XXXIV. XXXVII & XXXVIII <b>Loans :</b> XXXII & XXXIII	846.31	
	9 Appropriations	<b>Revenue :</b> III, IV, XV, XX, XXXVI. XXXVII & XLI <b>Capital:</b> XV. <b>Public Debt:</b> IX		
2000-2001	18 Grants	<b>Revenue :</b> I. XIII. XV. XVII. XIX. XXXIV. XXXVIII. XLII & XLIV <b>Capital :</b> V. XXIII, XXVIII, XXXII & XLIV <b>Loans :</b> XII. XXI, XXXII & XXXIX	414.29	
	3 Appropriations	<b>Revenue :</b> XIX, XX & XXXIII		
2001-2002	18 Grants	<b>Revenue:</b> II, VII. XIV. XVI. XXXI. XXXIII. XXXIV. XXXVI. XLI. XLIV. XLV & LI <b>Capital :</b> XV, XXIII. XXXVIII & XLVIII <b>Loans :</b> XLI & XLIX	427.69	
	4 Appropriations	<b>Revenue :</b> XLII & LIII <b>Capital:</b> XLVII & LIII		

2002-2003	10 Grants	<b>Revenue</b> : II. V, XIX. XXIII, XXVII. XXXIII & XLV <b>Capital</b> : XXXVI, XXXVIII & XLVIII	546.25	Recommendation report of the PAC for regularisation of excess expenditure during the years 1997-98 to 2003-04 was tabled in AP Legislative Assembly. The Regularisation Act is yet to be received from the Government.
	5 Appropriations	<b>Revenue</b> : XLII & XLVI <b>Capital</b> : XIV & XLVII <b>Loans</b> : X		
2003-2004	32 Grants	<b>Revenue</b> : II. III. IV. V. VI. X. XIV. XV. XVII. XVIII, XIX. XXI, XXIII, XXIV, XXVI. XXXVI & XL <b>Capital</b> : XVII. XXVIII. XXIX, XXX. XXXIII & XXXIV <b>Loans</b> : X, XI, XV, XVII, XVIII, XXVII, XXXIV, XXXV & XXXVI	9303.24	
	4 Appropriations	<b>Revenue</b> : II & III <b>Capital</b> : XXXIV <b>Loans</b> : IX		
2004-2005	5 Grants	<b>Revenue</b> : VIII, XIX & XL <b>Capital</b> : XVI <b>Loans</b> : XXXVI	14.83	
	1 Appropriation	<b>Revenue</b> : XXXVI		
2005-2006	10 Grants	<b>Revenue</b> : X. XI, XIX & XXXI <b>Capital</b> : VIII, XIII. XVII. XXXII & XXXIII <b>Loans</b> : XVII	585.82	
	3 Appropriations	<b>Revenue</b> : II. XVI & XXVIII		
2006-2007	7 Grants	<b>Revenue</b> : IX. X, XI & XIV <b>Capital</b> : XVII & XXIX <b>Loans</b> : XXVII	198.72	
	1 Appropriation	<b>Revenue</b> : III		
2007-2008	7 Grants	<b>Revenue</b> : X, XI & XXXII <b>Capital</b> : XVII, XXXIII & XXXV <b>Loans</b> : XXXVI	201.30	
	3 Appropriations	<b>Revenue</b> : II. IV and XIV		
<b>Total</b>			<b>13254.20</b>	Explanatory notes are awaited from the Administrative Departments/Finance Department for vetting by the PAG.

**Appendix 2.3 (A)**

**Cases where Supplementary provision proved unnecessary by  
Rs one crore or more in each case**  
(Refer paragraph 2.3.8; page 41)

(Rupees in thousand)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Saving out of Original provision	Supplementary provision
<b>⚡ A Revenue-Voted</b>					
1	I State Legislature	55,04.45	53,05.39	1,99.06	4.33,24
2	III Administration of Justice	314,04.59	283,14.66	30,89.93	7.13,13
3	VI Excise Administration	218,26.65	201,28.27	16,98.38	5.00,50
4	IX Fiscal Administration, Planning, Surveys and Statistics	6766,81.65	6513,27.47	253,54.18	416,99.44
5	XII School Education	8618,24.47	5767,78.74	2850,45.73	52,09.66
6	XIV Technical Education	228,54.40	173,16.80	55,37.60	28,80.00
7	XVI Medical and Health	3097,09.99	2834,29.10	262,80.89	62,49.42
8	XVII Municipal Administration and Urban Development	3628,98.18	3506,89.30	122,08.88	163,70.01
9	XX Labour and Employment	347,60.03	320,71.17	26,88,86	116,05.14
10	XXI Social Welfare	1723,12,27	1355,21.88	367,90,39	30,24.47
11	XXII Tribal Welfare	679,25,88	620,55,34	58,70,54	17,55,39
12	XXV Women Child and Disabled Welfare	1308,96,94	1138,52,01	170,44,93	37,40,00
13	XXIX Forest, Science, Technology and Environment	371,50,56	304,84,15	66,66,41	1,11,94
14	XXXII Rural Development	3767,93,75	2563,04,73	1204,89,02	230,00,00
15	XXXVI Industries and Commerce	599,64,82	347,98,85	251,65,97	36,07,66
16	XXXIX Information Technology and Communications	399,51,24	320,73,74	78,77,50	10,94,00
<b>Total Revenue – Voted</b>		<b>32124,59,87</b>	<b>26304,51,60</b>	<b>5820,08,27</b>	<b>1219,94,00</b>
<b>⚡ B Capital-Voted</b>					
17	XI Roads, Buildings and Ports	1488,00,08	1442,54,69	45,45,39	210,02,46
18	XIII Higher Education	33,32,50	16,08,04	17,24,46	1,00,00
19	XX Labour and Employment	23,00,00	4,65,04	18,34,96	9,28,86
20	XXVII Agriculture	10,02,50	1.26	10,01,24	40,80,00
21	XXX Co-operation	20,67,62	4,86,55	15,81,07	1,36,00
22	XXXVI Industries and Commerce	44,73,00	2,03,00	42,70,00	39,36,95
<b>Total Capital – Voted</b>		<b>1619,75,70</b>	<b>1470,18,58</b>	<b>149,57,12</b>	<b>301,84,27</b>
<b>⚡ C Capital-Charged</b>					
23	XI Roads, Buildings and Ports	4,50,00	3,13,41	1,36,59	3,25,84
<b>Total Capital – Charged</b>		<b>4,50,00</b>	<b>3,13,41</b>	<b>1,36,59</b>	<b>3,25,84</b>
<b>Total Capital</b>		<b>1624,25,70</b>	<b>1473,31,99</b>	<b>150,93,71</b>	<b>305,10,11</b>
<b>Grand Total</b>		<b>33748,85,57</b>	<b>27777,83,59</b>	<b>5971,01,98</b>	<b>1525,04,11</b>

**Appendix 2.3 (B)**

**Statement of various grants where supplementary provision  
Proved insufficient by more than Rs one crore each**  
(Refer paragraph 2.3.8; page 41)

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grant	Original Provision	Supplementary provision	Total	Expenditure	Excess
<b>Voted Grants</b>							
1	V	Revenue, Registration and Relief (RV)	1256.05	73.00	1329.05	1530.96	201.91
2	XI	Roads, Buildings and Ports (RV)	1376.90	0.12	1377.02	1630.11	253.09
3	XXIV	Minority Welfare (RV)	181.03	5.52	186.55	195.72	9.17
4	XXXI	Panchayat Raj (RV)	3580.45	76.65	3657.10	3768.00	110.90
<b>Total</b>			<b>6394.43</b>	<b>155.29</b>	<b>6549.72</b>	<b>7124.79</b>	<b>575.07</b>

RV: Revenue-Voted

## Appendix 2.4

### Excess/unnecessary/insufficient re-appropriation of funds (more than Rs 10 crore in each case) (Refer paragraph 2.3.9; page 42)

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	VII	Commercial Taxes Administration	2040-00-001-03	(-) 171.86	(-) 1733.14
2.			3604-00-103-04	(-) 3532.50	(+) 1497.22
3.	IX	Fiscal Administration, Planning, Surveys & Statistics	5475-00-800-05	(+) 3473.16	(-) 3473.16
4.			5475-00-800-06	(-) 57507.11	(+) 3252.29
5.			2055-00-101-05	(+) 68.93	(+) 1220.30
6.			2235-60-200-03	(+) 22.49	(+) 1034.07
7.	XI	Roads, Buildings and Ports	5054-04-800-25	(-) 7636.67	(+) 6562.03
8.			5054-80-001-04	(+) 2152.29	(-) 1419.05
9.	XII	School Education	2202-02-191-05	(-) 11497.95	(-) 4487.60
10.	XVI	Medical and Health	2210-01-110-01-14	(+) 82.29	(-) 1307.59
11.			2210-01-110-01-41	(-)41.50	(-) 2274.50
12.	XVII	Municipal Administration and Urban Development	2215-02-107-08	(+)5000.00	(-) 1000.00
13.			2217-80-191-71	(+)7493.65	(-) 1079.48
14.			2217-80-191-74	(-)4324.40	(-) 4584.01
15.	XXI	Social Welfare	2225-01-277-06	(-)13767.31	(-) 2916.21
16.			2225-01-277-07	(-)2996.42	(-) 4869.62
17.			2225-02-277-08	(+)2644.00	(+)1834.32
18.	XXIII	Backward Classes Welfare	2225-03-277-05	(+)4945.16	(-)6522.69
19.			2225-03-277-07	(-)2176.29	(-)2670.59
20.			2225-03-277-08	(-)6754.76	(-)8164.57
21.	XXV	Women Child & Disabled Welfare	2235-02-101-03	(-)973.73	(-)1219.94
22.			2235-02-102-09	(+)6954.29	(-)3195.57
23.	XXVII	Agriculture	2401-00-800-18	(-)4746.97	(-)3258.05
24.			2401-00-800-19	(-)10633.00	(+)3254.00
25.	XXIX	Forest, Science, Technology and Environment	2406-01-001-03	(-)125.53	(-)1177.81
26.	XXXI	Panchayat Raj	2215-01-102-03	(-)78.87	(-)1325.84
27.			2215-01-789-27	(-)1037.26	(-)1296.00
28.			2515-00-197-04	(-)567.95	(-)3822.97
29.			2515-00-198-08	(-)1304.05	(-)12524.33
30.	XXXII	Rural Development	2235-02-101-07	(+)776.00	(-)1510.40
31.			2235-03-101-04	(-)3062.33	(+)1549.66
32.			2235-60-200-06	(+)1632.25	(-)7021.31
33.			2235-60-789-06	(+)457.27	(+)3153.21
34.			2235-60-796-06	(+)228.63	(+)1674.30
35.	XXXIII	Major & Medium Irrigation	2701-01-101	(-)54180.91	(+)2665.95
36.			2701-01-113	(-)12.73	(-)1174.99
37.			2701-01-123	(-)23220.00	(-)6692.85
38.			2701-01-800	(-)124.25	(-)4402.40



39	2701-80-800-13	(-)21616.00	(+)3649.98
40	2701-80-800-14	(-)7486.60	(+) 1939.04
41	4701-01-103	(+)599.74	(-)2241.12
42	4701-01-104	(-)2449.48	(-)5366.67
43	4701-01-107	(+)3062.00	(-)2576.88
44	4701-01-112	(-)1100.00	(-)8096.65
45	4701-01-112 (Charged)	(-)1100.63	(-)1909.37
46	4701-01-114	(+)6826.06	(-)3236.33
47	4701-01-115	(-)1302.96	(-)6933.25
48	4701-01-117	(+)918.30	(-)2485.72
49	4701-01-120	(-)2294.00	(-)28133.63
50	4701-01-122 (Charged)	(+)2522.20	(-)3572.20
51	4701-01-123	(-)12450.04	(-)20680.05
52	4701-01-125	(+)400.00	(+)24435.85
53	4701-01-128	(-)9367.00	(-)31152.88
54	4701-01-131	(-)3290.00	(-)6032.31
55	4701-01-133	(-)16754.00	(-)14340.11
56	4701-01-135	(+)14730.91	(+)2303.74
57	4701-01-136	(+)3231.93	(-)2857.32
58	4701-01-137	(-)35588.03	(+)28921.80
59	4701-01-138	(-)9791.00	(-)14012.15
60	4701-01-144	(+)496.14	(-)18063.71
61	4701-01-145	(-)4809.00	(-)19481.95
62	4701-01-146	(+)1580.00	(-)4209.59
63	4701-01-154	(-)23614.18	(-)4659.20
64	4701-01-156	(-)168.00	(-)6577.40
65	4701-01-157	(-)3544.87	(-)1039.52
67	4701-01-158	(-)592.00	(-)3362.35
68	4701-01-159	(-)359.00	(-)9415.13
69	4701-01-161	(-)165.00	(-)1769.10
70	4701-01-167	(+)5548.89	(-)8445.13
71	4701-01-168	(-)1701.58	(-)1652.31
72	4701-01-169	(+)11623.45	(+)1652.31
74	4701-01-800	(+)7930.81	(-)12740.40
75	4701-03-112 (Charged)	(+)1053.11	(-)1053.11
76	4701-03-123	(+)922.00	(-)1025.61
77	4701-03-127	(+)700.00	(-)4184.20
78	4701-03-143	(+)2173.00	(-)2759.89

79		4701-03-204	(-)633.23	(-)1164.47
80		4701-03-212	(+)947.00	(-)2992.10
81		4701-03-221	(+)2307.00	(-)6299.85
82		4701-03-225	(-)850.00	(-)2487.51
83		4701-03-237	(-)1300.00	(-)1455.32
84		4701-03-245	(+)2800.00	(-)6026.44
85		4711-01-103-50	(-)407.90	(-)6527.13
86		4711-03-103-06	(-)1834.26	(-)1496.33
87	XXXIV Minor Irrigation	2702-03-101-07	(-)8874.90	(+)2958.67
88	XXXVI Industries and Commerce	2875-60-800-11	(-)850.88	(-)1820.13

## Appendix 2.5

### Results of review of substantial surrenders made during the year (Refer paragraph 2.3.11; page 43)

(Rupees in crore)

Sl.No.	Number and title of grant	Name of the scheme (Head of Account)	Amount of surrender	Percentage of surrender
1	IX Fiscal Administration, Planning, Surveys & Statistics	MH 2052-00-090-(75) Lumpsum Provision	331.46	100
Specific reasons for the surrender of entire provision on 31 -03-2009 have not been intimated (August 2009).				
2	IX Fiscal Administration, Planning, Surveys & Statistics	MH 6003-00-110-(05) Ways and Means Advances from the Reserve Bank of India	3000.00	100
Surrender of the entire provision was stated to be due to non-availment of Ways and Means Advances.				
3	XII School Education	MH 2202-02-109-(06) S.U.C.C.E.S.S. Schemes	770.00	100
Specific reasons for the surrender of major portion of the provision have not been intimated (August 2009).				
4	XII School Education	MH 2202-02-789-(06) S.U.C.C.E.S.S. Schemes	160.00	100
Specific reasons for the surrender of entire provision have not been intimated (August 2009).				
5	XXXIII Major and Medium Irrigation	MH 2701-80-800-(13) Assistance to Grama Panchayaties in lieu of Water Cess on Land Revenue	216.16	100
Specific reasons for the surrender of entire provision have not been intimated (August 2009).				
6	XXXIII Major and Medium Irrigation	MH 2701-80-800-(19) Rehabilitation of Medium Irrigation Projects under APILIP	101.00	100
Specific reasons for the surrender of entire provision have not been intimated (August 2009).				

## Appendix 2.6

### Surrenders (Rs 50 lakh or more cases) in excess of actual saving (Refer paragraph 2.3.12; page 43)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving/ Excess	Amount surrendered	Amount surrendered in excess
<b>Revenue – Voted</b>					
1	II – Governor and Council of Ministers	11.87	(+) 0.11	0.63	0.63
2	VIII Transport Administration	80.54	(-) 22.53	24.29	1.76
3	XV Sports and Youth Services	151.27	(-) 62.95	67.57	4.62
4	XXII-Tribal Welfare	696.81	(-) 76.26	97.80	21.54
<b>Capital – Voted</b>					
5	XII –School Education	222.99	(-) 163.65	164.10	0.45
6	XIII – Higher Education	34.33	(-) 18.24	21.46	3.22
<b>Loans – Voted</b>					
7	XVI-Medical & Health	185.35	(-) 42.36	42.86	0.50
<b>Loans – Charged</b>					
8	IX Fiscal Administration, Planning, Surveys & Statistics	7496.20	(-) 2663.08	2784.88	121.80
<b>Total</b>		<b>8879.36</b>	<b>(-) 3048.96</b>	<b>3203.59</b>	<b>154.52</b>

## Appendix 2. 7

### Statement of various grants/appropriations in which saving occurred but no part of which was surrendered.

(Refer paragraph 2.3.13; page 43)

(Rupees in crore)

Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
<b>I – Grants</b>			
1	XV	Sports and Youth Services (CV)	2.00
2	XVII	Municipal Administration and Urban Development (LV)	6.25
3	XIX	Information and Public Relations (RV)	71.54
4	XXV	Women, Child and Disabled Welfare (LV)	0.10
5	XXII	Tribal Welfare (LV)	0.01
6	XXXIV	Minor Irrigation (CV)	669.98
7	XXXVII	Tourism Art and Culture (CV)	6.00
		<b>Total</b>	<b>755.88</b>
<b>II – Appropriations</b>			
8	V	Revenue, Registration and Relief (RC)	0.07
9	XVI	Medical and Health (RC)	0.01
10	X	Home Administration (RC)	0.26
11	XXXI	Panchayat Raj (RC)	0.01
12	XXXIV	Minor Irrigation (CC)	5.15
13	XXXVI	Industries and Commerce (RC)	0.11
		<b>Total</b>	<b>5.61</b>
		<b>Grand Total</b>	<b>761.49</b>

RV: Revenue-Voted, RC: Revenue-Charged, CV: Capital-Voted,  
CC: Capital-Charged, LV: Loans-Voted

## Appendix 2.8

### Details of saving not surrendered by Rs 5 crore and above (Refer paragraph 2.3.13; page 43)

(Rupees in crore)

Sl. No.	Number and Name of grant/appropriation	Saving	Surrender	Un-surrendered saving
(1)	(2)	(3)	(4)	(5)
1	III – Administration of Justice (RV)	38.03	27.37	10.66
2	IV – General Administration and Elections (RV)	15.89	9.46	6.43
3	V – Revenue, Registration and Relief (CV)	60.30	13.17	47.13
4	IX – Fiscal Administration, Planning, Surveys and Statistics (RV)	670.54	603.62	66.92
5	IX – Fiscal Administration, Planning, Surveys and Statistics (CV)	705.03	699.54	5.49
6	X – Home Administration (CV)	36.55	13.05	23.50
7	XII – School Education (RV)	2902.55	2848.23	54.32
8	XIII – Higher Education (RV)	429.61	244.15	185.46
9	XVI – Medical and Health (RV)	325.30	273.53	51.77
10	XVI – Medical and Health (CV)	61.94	35.87	26.07
11	XVII – Municipal Administration and Urban Development (RV)	285.79	0.57	285.22
12	XXI – Social Welfare (RV)	398.15	316.82	81.33
13	XXI – Social Welfare (CV)	434.29	124.68	309.61
14	XXII – Tribal Welfare (CV)	136.00	107.99	28.01
15	XXIII - Backward Classes Welfare (RV)	253.39	73.16	180.23
16	XXV – Women, Child and Disabled Welfare (RV)	207.85	140.36	67.49
17	XXV – Women, Child and Disabled Welfare (CV)	11.56	5.32	6.24
18	XXVII – Agriculture (RV)	1200.54	1126.69	73.85
19	XXVIII – Animal Husbandry (RV)	268.56	231.05	37.51
20	XXX – Cooperation (RV)	91.91	79.85	12.06
21	XXXI – Panchayat Raj (RV)	110.90	96.13	14.77
22	XXXII – Rural Development (RV)	1434.89	1415.84	19.05
23	XXXIII – Major and Medium Irrigation (RV)	2720.89	1846.92	873.97
24	XXXIII – Major and Medium Irrigation (RC)	11.41	3.90	7.51
25	XXXIII – Major and Medium Irrigation (CV)	4666.26	2244.74	2421.52
26	XXXIII – Major and Medium Irrigation (CC)	112.27	11.05	101.22
27	XXXIV – Minor Irrigation (RV)	289.14	240.93	48.21
28	XXXV – Energy (CV)	10.62	1.65	8.97
29	XXXV – Energy (LV)	360.59	174.01	186.58
30	XXXVI – Industries and Commerce (RV)	287.74	241.74	46.00
31	XXXVI – Industries and Commerce (CV)	82.07	42.07	40.00
32	XXXVII – Tourism (RV)	55.18	24.53	30.65
33	XXXVIII – Civil Supplies (RV)	214.69	176.76	37.93
	<b>Total</b>	<b>18890.43</b>	<b>13494.75</b>	<b>5395.68</b>

RV: Revenue-Voted, RC: Revenue-Charged, CV: Capital-Voted, CC: Capital-Charged, LV: Loans-Voted

## Appendix 2.9

### Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009

(Refer paragraph 2.3.13; page 43)

(Rupees in crore)

SI. No.	Grant No.	Major Head	Amount of surrender
(1)	(2)	(3)	(4)
1	III	2014 – Administration of Justice	27.31
2	V	2029 – Land Revenue	47.74
3		2245 – Relief on Account of Natural Calamities	14.32
4		4070 – Capital Outlay on Other Administrative Services	13.17
5	VI	2039 – State Excise	21.34
6	VII	2040 – Taxes on Sales, Trade etc.	23.10
7		3604 – Compensation and Assignments to Local Bodies & Panchayat Raj Institutions	17.66
8	VIII	2041 – Taxes on Vehicles	24.29
9	IX	2052 – Secretariat General Services	432.06
10		2071 – Pension and other retirement benefits	149.50
11		2054 – General Services	14.99
12		2049 – Interest Payments	927.58
13		5475 – Capital Outlay on Other General Economic Services	699.54
14		6003 – Internal Debt of the State Government	2784.88
15		7610 – Loans to Government Servants etc.	29.18
16	X	2055 – Police	40.46
17		4055 – Capital Outlay on Police	13.05
18	XI	2059 – Public Works	20.10
19		4059 – Capital Outlay on Public Works	95.37
20		5054 – Capital Outlay on Roads and Bridges	158.88
21		7075 – Loans for Other Transport Services	378.65
22	XII	2202 – General Education	2824.53
23		4202 – Capital Outlay on Education, Sports, Art & Culture	164.10
24	XIII	2202 – General Education	241.25
25		4202 – Capital Outlay on Education, Sports, Art and Culture	21.46
26	XIV	2203 – Technical Education	84.17
27	XV	2204 – Sports and Youth Services	62.57
28	XVI	2210 – Medical and Public Health	184.01
29		2211 – Family Welfare	89.27
30		4211 – Capital Outlay on Family Welfare	13.00
31		6210 – Loans for Medical and Public Health	42.86
32	XVIII	2216 – Housing	479.38
33		6216 – Loans for Housing	966.28

34	XX	2230 – Labour and Employment	137.84
35		4250 – Capital Outlay On Labour and Employment	27.42
36	XXI	2059 – Public Works	38.22
37		2225 – Welfare of SCs, STs and OBCs	237.56
38		4225 – Capital Outlay on Welfare of SCs, STs and OBCs	110.07
39	XXII	2225 – Welfare of SCs, STs and OBCs	76.80
40		4225 – Capital Outlay on Welfare of SCs. STs and OBCs	107.99
41	XXIII	2225 – Welfare of SCs, STs and OBCs	38.87
42		4225 – Capital Outlay on Welfare of SCs. STs and OBCs	31.13
43	XXV	2235 – Social Security and Welfare	140.36
44	XXVII	2401 – Crop Husbandry	1070.90
45		2415 – Agricultural Research	22.78
46		2851 – Village and Small Industries	31.52
47		4401 – Capital Outlay on Crop Husbandry	10.00
48		4435 – Capital Outlay on Other Agricultural Programmes	40.80
49	XXVIII	2405 – Fisheries	42.32
50		2059 – Public Works	53.28
51		2403 – Animal Husbandry	124.89
52		4405 – Capital Outlay on Fisheries	16.62
53	XXIX	2402 – Soil and Water Conservation	63.77
54	XXX	2425 – Cooperation	79.85
55		4425 – Capital Outlay on Cooperation	15.96
56	XXXI	2515 – Other Rural Development	88.24
57	XXXII	3451 – Secretariat Economic Services	163.87
58		2235 – Social Security and Welfare	1249.25
59	XXXIII	2701 – Major and Medium Irrigation	20.92
60		4701 – Capital Outlay on Major Medium Irrigation	2246.00
61	XXXIV	2702 – Minor Irrigation	20.13
62	XXXV	6801 – Loans for Power Projects	174.01
63	XXXVI	2851 – Village and Small Industries	231.41
64		4858 – Capital Outlay on Engineering Industries	39.37
65	XXXVII	2205 – Art and Culture	23.03
66	XXXVIII	2236 – Nutrition	174.78
67	XXXIX	3451 – Secretariat Economic Services	78.79
68		3475 – Other General Economic Services	10.94
		<b>Total</b>	<b>18145.74</b>

## Appendix 2.10

### Pending AC bills at the end of 2008-09

(Refer paragraph 2.4.1; page 44)

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Agriculture	614	169.05
2	Roads & Buildings	20	0.12
3	Animal Husbandry and Fisheries	17	2.96
4	Medical & Health	90310	101.81
5	Industries	14	2.47
6	Finance	553	13.16
7	Home	1846	42.23
8	Education	20774	61.00
9	Information & Public Relations	566	1.76
10	Panchayat Raj & Rural Development	1461	50.71
11	BC Welfare	2	*
12	Revenue. Registration & Relief	5359	310.16
13	Municipal Administration & Urban Development	34	0.14
14	General Administration	2941	20.70
15	Tribal Welfare	7	0.29
16	Women Development & Child Welfare	2	@
17	Sports & Youth Services	258	6.91
18	Civil Supplies Administration	3	0.03
19	Social Welfare	9	0.02
20	Law	3	0.19
21	Forest. Science and Technology	2	0.12
22	Tourism. Art & Culture	1	\$
	<b>Total</b>	<b>124796</b>	<b>783.83</b>

\* Rs 29139 only @ Rs 15680 only \$ Rs 10000 only



## Appendix 3.1

## Utilisation Certificates outstanding as on 31 March, 2009

(Refer paragraph 3.1; page 51)

(Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1	Director of School Education	1992-93	4	144.08	--	--	4	144.08
2	Relief on Account of Natural Calamities	1993-94	618	6972.35	--	--	618	6972.35
		1994-95	464	3993.80	--	--	464	3993.80
		1995-96	468	6156.44	--	--	468	6156.44
		1996-97	507	11256.62	--	--	507	11256.62
		1997-98	241	7687.66	--	--	241	7687.66
		1998-99	125	10854.54	--	--	125	10854.54
		2000-01	6	444.37	--	--	6	444.37
		2001-02	1	0.12	--	--	1	0.12
3	Panchayat Raj and Rural Development	1991-92	315	2539.09	--	--	315	2539.09
		1992-93	87	1993.56	--	--	87	1993.56
		1999-00	8	1606.74	--	--	8	1606.74
4	Water Supply and Sanitation	1998-99	60	2215.59	--	--	60	2215.59
		1999-00	3	35.58	--	--	3	35.58
5	Municipal Administration & Urban Development	1998-99	17	86.36	--	--	17	86.36
		1999-00	19	48.06	--	--	19	48.06
6	Animal Husbandry	2006-07	1	36.74	1	36.74	--	--
	<b>Total</b>		<b>2944</b>	<b>56071.72</b>	<b>1</b>	<b>36.74</b>	<b>2943</b>	<b>56034.98</b>

### Appendix 3.2

#### Statement of bodies and authorities, the accounts of which had not been received (Refer paragraph 3.2; page 51)

Sl. No.	Name of the body/authority	No. of bodies/ authorities	Years for which accounts had not been received*
<b>Higher Education Department</b>			
1	Universities	14	2004-05 to 2008-09 (27)
2	Aided Colleges	122	1994-95 to 2008-09 (607)
3	AP State Council of Higher Education	1	2007-08, 2008-09 (2)
<b>Panchayat Raj And Rural Development Department</b>			
4	District Rural Development Agencies	16	2006-07 to 2008-09 (37)
5	District Water Management Agencies	22	2006-07 to 2008-09 (42)
6	Society for Elimination of Rural Poverty	1	2008-09 (1)
<b>Social Welfare Department</b>			
7	District Scheduled Castes Service Coop. Societies	21	2005-06 to 2008-09 (53)
8	District Backward Classes Service Coop. Societies	13	2004-05 to 2008-09 (38)
9	AP SC Co-op. Finance Corporation	1	2007-08, 2008-09 (2)
10	AP BC Finance Corporation	1	2004-05 to 2008-09 (5)
11	AP Social Welfare Fund	1	2001-02 to 2008-09 (8)
12	AP Advocates Clerks Welfare Fund	1	2008-09 (1)
13	AP Advocates Welfare Fund	1	2008-09 (1)
14	AP Social Welfare Residential Educational Institution Society	1	2004-05 to 2008-09 (5)
<b>Youth Advancement and Tourism Department</b>			
15	Society for Training and Employment Promotion	19	2005-06 to 2008-09 (44)
16	AP Sports School	1	2008-09 (1)
17	Sports Authority of Andhra Pradesh	1	2006-07 to 2008-09 (3)
18	National Institute of Tourism and Hospitality Management	1	2006-07 to 2008-09 (3)
19	Ravindra Bharathi	1	2006-07 to 2008-09 (3)
<b>Agriculture and Co-operation Department</b>			
20	AP State Co-op. Union	1	2007-08, 2008-09 (2)
21	AP State Co-op. Mktg. Federation	1	2008-09 (1)
<b>Animal Husbandry and Fisheries Department</b>			
22	AP State Fishermen Co-op. Societies Federation	1	2003-04 to 2008-09 (6)
23	Visakha Live Stock Development Agency	1	2004-05 to 2008-09 (5)
<b>Backward Classes Welfare Department.</b>			
24	AP Washermen Co-op. Societies	1	2005-06 to 2008-09 (4)
25	AP Study Circle for BC. Guntur	1	2006-07 to 2008-09 (3)
26	AP Study Circle for BCs. Warangal	1	2006-07 to 2008-09 (3)
<b>School Education Department</b>			
27	Zilla Grandhalaya Samsthas	23	1997-98 to 2008-09 (99)
28	Zilla Saksharatha Samithis	23	1997-98 to 2008-09 (174)
29	AP Residential Educational Institutional Society	1	2004-05 to 2008-09 (5)
30	AP Study Circle. Hyderabad	1	2007-08, 2008-09 (2)

31	AP Study Circle, Ananthapur	1	1997-98 to 2008-09 (12)
32	Swamy Ramanantha Thirtha Rural Institute	1	2007-08, 2008-09 (2)
33	AP School Educational Society	1	2006-07 to 2008-09 (3)
34	AP State Literacy Mission	1	2005-06 to 2008-09 (4)
35	AP Open School Society	1	2007-08, 2008-09 (2)
36	State Institute of Education and Technology	1	2005-06 to 2008-09 (4)
<b>Planning Department</b>			
37	AP State Remote Sensing Application Centre	1	2007-08, 2008-09 (2)
<b>Health, Medical and Family Welfare Department.</b>			
38	Indian Institute of Health and Family Welfare	1	2006-07 to 2008-09 (3)
39	APMHIDC	1	2007-08, 2008-09 (2)
40	AP State TB Society	1	2006-07 to 2008-09 (3)
41	AP Yogadhyayana Parishad	1	2006-07 to 2008-09 (3)
42	AP Medicinal and Aromatic Plant Board	1	2008-09 (1)
43	MNJ Institute of Oncology	1	2008-09 (1)
44	<b>Nizam's Institute of Medical Sciences</b>	1	2007-08, 2008-09 (2)
45	AP Right to Sight Society	1	2008-09 (1)
46	State Blindness Control Society	1	2006-07 to 2008-09 (3)
47	State TB Office	1	2003-04 to 2008-09 (6)
<b>Irrigation and Command Area Development Department</b>			
48	WALAMTARI	1	2006-07 to 2008-09(3)
<b>Municipal Administration and Urban Development Department</b>			
49	Quli Qutubshah Urban Development Authority	1	2008-09 (1)
<b>Tribal Welfare Department</b>			
50	AP Scheduled Tribes Finance Corporation	1	2002-03 to 2008-09 (7)
51	AP Tribal Welfare Ashram Residential Education Institution Society	1	2005-06 to 2008-09 (4)
52	Girijan Co-op. Corporation.	1	2006-07 to 2008-09 (3)
<b>Women Development and Child Welfare Department</b>			
53	AP Women's Co-operative Finance Corporation.	1	2006-07 to 2008-09 (3)
54	AP Vikalaangula Co-operative Finance Corporation.	1	2007-08, 2008-09 (2)
55	Kurnool District Society for Rehabilitation	1	2008-09 (1)
56	AP Social Welfare Board	1	2005-06 to 2008-09 (4)
<b>Environment, Forests, Science and Technology Department</b>			
57	AP State Council for Science and Technology	1	1997-98 to 2008-09 (12)
<b>Total</b>		<b>321</b>	<b>1276</b>

\* Figures in brackets represent number of accounts

### Appendix 3.3

#### Statement showing performance of the autonomous bodies

(Refer paragraph 3.3; page 52)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report was issued	Placement of SAR in the Legislature	Accounts due for the years	Period of delay in months
1	Hyderabad Urban Development Authority <sup>§</sup>	2009-2010	2007-2008	2002-2003	2000-2001	2008-2009	3
2	Visakhapatnam Urban Development Authority	2008-2009	2005-2006	2004-2005	2001-2002	2006-2007 2007-2008 2008-2009	27 15 3
3	Tirupati Urban Development Authority	2008-2009	2006-2007	2006-2007	2001-2002	2007-2008 2008-2009	15 3
4	Kakatiya Urban Development Authority	2008-2009	2006-2007	2006-2007	1998-1999	2007-2008 2008-2009	15 3
5	Vijayawada-Guntur-Tenali-Mangalagiri-Urban Development Authority	2009-2010	2008-2009	2005-2006	2000-2001	--	—
6	AP Vaidya Vidhana Parishad	2004-2005	2004-2005	2000-2001	1999-2000	2005-2006 2006-2007 2007-2008 2008-2009	39 27 15 3
7	AP Khadi Village Industries Board	2009-2010	2007-2008	2002-2003	1999-2000	2008-2009	3
8	Sri Satya Sai Urban Development Authority*	2008-2009	2002-2003	*	*	*	*

§ The Hyderabad Urban Development Authority was renamed as 'Hyderabad Metropolitan Development Authority'

\* Though, initially the annual accounts up to 2002-03 were submitted to this office, audit could not be taken up as the initial records were stated to have been burnt in a fire accident. The Authority expressed their inability to reconstruct the records. Hence, audit can be taken up only from the year 2003-04 subject to production of accounts.

### Appendix 3.4

#### Statement of Finalisation of accounts and the Government investment in departmentally managed Commercial and Quasi-Commercial Undertakings

(Refer paragraph 3.4; page 53)

Sl. No.	Name of the Undertaking	Accounts finalised up to	Investment as per the last accounts finalised (Rs in crore)	Remarks/reasons for delay in preparation of accounts
<b>Education Department</b>				
1	Andhra Pradesh Government Text Book Press. Hyderabad.	1977-78	1.06	Revised accounts from 1978-79 to 1985-86 and accounts from 1986-87 to 2000-01 were received in August 2004 and the same were not certified as the management did not produce supporting registers/records for verification of accounts.
<b>Home Department</b>				
2	Government Central Press. Hyderabad	Accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68.	Not available	Despite constant pursuance by the AG(C&RA), accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68.
3	Government Regional Press. Kumool	Accounts are awaited from 1971-72.	Not available	Despite constant pursuance by the AG(C&RA), accounts are awaited from 1971-72.
4	Government Regional Press. Vijayawada	Accounts are awaited from 1983-84.	Not available	Despite constant pursuance by the AG(C&RA) accounts are awaited from 1983-84.
<b>Revenue Department</b>				
5	Government Distillery, Narayanaguda. Hyderabad	Revised accounts for 1992-93 and 1993-94 are awaited.	--	The unit stopped production with effect from October 1993. Revised accounts for 1992-93 and 1993-94 could not be certified due to non-availability of records.
<b>Finance Department</b>				
6	Andhra Pradesh Government Life Insurance, Hyderabad	2001-02	NIL	Despite constant pursuance by the AG(C&RA) accounts are awaited from 2002-03.
<b>Animal Husbandry and Fisheries Department</b>				
7	Ice-cum-Cold Storage Plant. Tungabhadra Dam.	2004-05	0.12	Accounts for 2005-06 and 2006-07 were audited and provisional comments were issued in April 2009. Accounts are under revision.
8	Fishnet Making Plant, Tungabhadra Dam	2006-07	3.02	Audit certificate for 2006-07 accounts was issued in July 2009.
9	Fish Seed Farm, Tungabhadra Dam	Accounts are awaited since inception from 1963-64.	Not available	Despite constant pursuance by the AG(C&RA) accounts are awaited from 1963-64 to 2008-09.

### Appendix 3.5

#### Department/year-wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of 30 June 2009)

(Refer paragraph: 3.5; page 54)

(Rupees in lakh)

Sl. No.	Department	Up to 2004-05		2005-06		2006-07		2007-08		2008-09		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1	Agriculture and Cooperation	25	83.33	-	-	-	-	-	-	-	-	25	83.33
2	Animal Husbandry and Fisheries	4	2.63	-	-	-	-	-	-	-	-	4	2.63
3	Education	34	91.53	-	-	-	-	1	20.66	-	-	35	112.19
4	Environment, Forests, Science and Technology	10	102.38	-	-	-	-	-	-	-	-	10	102.38
5	Finance and Planning (Treasuries and Accounts)	6	188.01	-	-	1	0.30	-	-	-	-	7	188.31
6	Health, Medical and Family Welfare	51	149.06	4	25.11	-	-	2	11.03	-	-	57	185.20
7	Home	12	15.64	1	0.97	1	3.32	-	-	-	-	14	19.93
8	Industries and Commerce	-	-	1	ANF	-	-	-	-	-	-	1	ANF
9	Labour, Employment, Training and Factories	4	5.02	-	-	-	-	-	-	-	-	4	5.02
10	Law	4	0.95	2	1.26	5	40.84	-	-	-	-	11	43.05
11	Legislature	1	7.80	-	-	-	-	-	-	-	-	1	7.80
12	Municipal Administration and Urban Development	1	4.35	-	-	-	-	-	-	-	-	1	4.35
13	Panchayat Raj and Rural Development	21	196.52	1	0.36	-	-	-	-	-	-	22	196.88
14	Revenue	262	99.33	-	-	-	-	1	0.40	-	-	263	99.73
15	Social Welfare (including Tribal Welfare)	25	2428.25	-	-	1	1.69	-	-	-	-	26	2429.94
16	Transport, Roads and Buildings	2	3.46	-	-	-	-	-	-	-	-	2	3.46
	<b>Total</b>	<b>462</b>	<b>3378.26</b>	<b>9</b>	<b>27.70</b>	<b>8</b>	<b>46.15</b>	<b>4</b>	<b>32.09</b>	<b>-</b>	<b>-</b>	<b>483</b>	<b>3484.20</b>

N-Number of cases A-Amount ANF Amount Not Furnished

## Appendix 4.1

### Glossary of terms

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth rate – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/ [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the State's during the course of the year (Fiscal Deficit - Interest payments)
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 Appropriation for reduction or Avoidance of debt
Terms	Description
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
Debt Consolidation and Relief Facility	In pursuance of the recommendations of the Twelfth Finance Commission (TFC) for fiscal consolidation and elimination of revenue deficit of the States, Government of India formulated a scheme “ <b>The States' Debt Consolidation and Relief Facility (DCRF) (2005-06 to 2009-10)</b> ” under which general debt relief is provided by consolidating and rescheduling at substantially reduced rates of interest the Central loans granted to States on enacting the FRBM Act and debt waiver is granted on fiscal performance, linked to the reduction of revenue deficits of States

Absorptive capacity	Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place etc so that the State is able to effectively achieve targeted outcomes.
Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at categorized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to, average financial liabilities of the State during the year i.e. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$
Debt sustainability	The debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.



<p>Debt stabilisation</p>	<p>A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate - interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.</p>
<p>Non debt receipts</p>	<p>Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.</p>
<p>Borrowed funds</p>	<p>Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.</p>
<p>Primary revenue deficit</p>	<p>Primary revenue deficit defined as gap between non interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account</p>
<p>Primary expenditure</p>	<p>Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year</p>

## Appendix 4.2

### Acronyms and abbreviations

Acronym	Full form
AC Bill	: Abstract Contingent Bill
AE	: Aggregate Expenditure
AIBP	: Accelerated Irrigation Benefit Programme
APFRBM Act	: Andhra Pradesh Fiscal Responsibility and Budget Management Act
APGENCO	: Andhra Pradesh Generation Corporation
APRPRP	: Andhra Pradesh Rural Poverty Reduction Project
APSRTC	: Andhra Pradesh State Road Transport Corporation
APTRANSCO	: Transmission Corporation of Andhra Pradesh
APUFIDC	: Andhra Pradesh Urban Financial Infrastructure Development Corporation
APWRDC	: Andhra Pradesh Water Resources Development Corporation
BE	: Budget Estimates
CB	: Closing Balance
CE	: Capital Expenditure
CF	: Contingency Fund
CSS	: Centrally Sponsored Schemes
DC Bill	: Detailed Contingent Bill
DCRF	: Debt Consolidation and Relief Facility
DE	: Development Expenditure
DPIP	: District Poverty Initiatives Programme
DRDA	: District Rural Development Agency
EAP	: Externally Aided Projects
FCP	: Fiscal Correction Path
FD	: Fiscal Deficit
FPSS	: Fiscal Policy Strategy Statement
FRL	: Fiscal Responsibility Legislation
GOI	: Government of India
GSDP	: Gross State Domestic Product
JNNURM	: Jawaharlal Nehru National Urban Renewal Mission

MEFS	:	Macro Economic Framework Statement
NALA	:	Non-Agriculture Land Assessment
NCDC	:	National Cooperative Development Corporation
NGO	:	Non-Government Organisation
NPRE	:	Non-Plan Revenue Expenditure
NREGM	:	National Rural Employment Guarantee Mission
NRHM	:	National Rural Health Mission
NTR	:	Non-Tax Revenue
O&M	:	Operations and Maintenance
PAC	:	Public Accounts Committee
PD	:	Primary Deficit
PF	:	Provident Fund
RBI	:	Reserve Bank of India
RD	:	Revenue Deficit
RE	:	Revenue Expenditure
RR	:	Revenue Receipts
RR Act	:	Revenue Recovery Act
S&W	:	Salaries and Wages
SFC	:	State Finance Commission
SSA	:	Sarva Siksha Abhiyan
SSE	:	Social Sector Expenditure
SUCCESS	:	Scheme for Universal Access and Quality at Secondary Stage
TB Dam	:	Thungabhadra Dam
TE	:	Total Expenditure
TFC	:	Twelfth Finance Commission
UC	:	Utilization Certificate
VAT	:	Value Added Tax
WMA	:	Ways and Means Advances