

Appendix 1.1

Andhra Pradesh State Profile (Refer para on State Profile, page 1)

A General Data				
SNo	Particulars			Figures
1	Area			2,75,000 Sq.Km.
2	Population			
	a.	As per 2001 Census		7.62 crore
	b.	As per 2011 Census		8.47 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)		277 persons per Sq.Km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq.Km.)		308 persons per Sq.Km.
4	*Population Below Poverty Line (BPL) (All India Average=27.5 per cent)			15.8 per cent
5	a.	Literacy (as per 2001 Census) (All India Average=64.8 per cent)		60.47 per cent
	b.	Literacy (as per 2011 Census) (All India Average=74.0 per cent)		67.66 per cent
6	Infant mortality**(per 1000 live births) (All India Average = 47 per 1000 live births)			46
7	Life Expectancy at birth*** (All India Average = 63.5 years)			64.4 years
8	Gini Coefficient****			
	a.	Rural (All India = 0.30)		0.29
	b.	Urban (All India = 0.37)		0.37
9	Gross State Domestic Product (GSDP) 2011-12 at current price			₹ 6,75,798 crore
	Per capita GSDP CAGR (2002-03 to 2011-12)		Andhra Pradesh	15.52 per cent
			*****General Category States	13.09 per cent
10	GSDP CAGR (2002-03 to 2011-12)		Andhra Pradesh	16.71 per cent
			*****General Category States	14.46 per cent
11	Population Growth (2002 to 2012)		Andhra Pradesh	9.72 per cent
			*****General Category States	13.90 per cent
B Financial Data				
Particulars				
CAGR		2002-03 to 2010-11		2002-03 to 2011-12
		*****General Category States	Andhra Pradesh	Andhra Pradesh
(in per cent)				
a.	of Revenue Receipts	16.86	17.04	16.87
b.	of Own Tax Revenue	16.74	17.27	17.36
c.	of Non Tax Revenue	12.84	14.90	14.24
d.	of Total Expenditure	14.58	14.68	14.97
e.	of Capital Expenditure	21.25	18.16	18.72
f.	of Revenue Expenditure on Education	15.41	15.25	15.68
g.	of Revenue Expenditure on Health	14.00	15.07	15.77
h.	of Salary and Wages	13.43	14.01	13.82
i.	of Pension	16.89	19.16	18.76

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round),

** Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the State Government,

*** Life Expectancy at birth (Office of the Registrar General of India, Ministry of Home Affairs), Economic Review 2010-11

**** Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).
Gini-Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher

***** Excluding of three General Category State i.e. Delhi, Goa, Puducherry

Appendix 1.2

Structure of Government accounts and layout of Finance Accounts (Refer paragraph 1.1, page 1)

Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: The Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Layout of Finance Accounts

Statement No.	Layout
1	Statement of financial position – Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year.
2	Statement of receipts and disbursements showing all receipts and disbursements of the Government in respect of Consolidated Fund, Contingency Fund and Public Account during the year.
3	Statement of receipts (Consolidated Fund) – comprises revenue and capital receipts and receipts from borrowings by the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4	Statement of expenditure (Consolidated Fund) – gives expenditure by function and also summarises expenditure by nature activity.
5	Statement of progressive capital expenditure by function.
6	Statement of borrowings and other liabilities of Government.
7	Statement of loans given by the Government – loans and advances are summarized sector and loanee group wise.
8	Statement of grants-in-aid given by the State Government., organized by grantee institutions group wise.
9	Statement of guarantees given by the Government for repayment of loans etc raised by the statutory corporations, local bodies and other institutions.
10	Statement of Voted and Charged expenditure of the Government during the year.
11	Detailed account of Revenue and Capital receipts by Minor Heads.
12	Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored schemes separately.
13	Detailed capital expenditure incurred during and to the end of the year.
14	Details of investments of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc., up to the end of the year.
15	Detailed statement of borrowings and other liabilities by Minor Heads.
16	Detailed statement of loans and advances given by the Government.
17	Detailed statement on sources and application of funds for expenditure other than revenue account.
18	Detailed statement of Contingent Fund and Public Account transactions.
19	Detailed statement of investment out of reserve funds and earmarked funds.
Appendices	In addition to the above 19 statements Finance Accounts also contain 13 appendices giving the details on salaries, subsidies, grants-in-aid – scheme-wise and institution –wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Plan Schemes etc.

Appendix 1.3

Abstract of Receipts and Disbursements in 2011-12

(Refer paragraph 1.2; page 1)

(₹ in crore)

Receipts			Disbursements					
2010-11		2011-12	2010-11		2011-12			
					Non-Plan	Plan	Total	
Section-A: Revenue								
80996	I. Revenue receipts		93554	78534	I. Revenue expenditure	66751	23664	90415
45139	Tax revenue	53284		26708	General Services	29722	152	29874
				32314	Social Services	21287	16730	38017
10720	Non-tax revenue	11694		12531	Education, Sports, Art and Culture	11330	3604	14934
				4134	Health and Family Welfare	3174	1852	5026
15237	State's share of Union Taxes	17751		3615	Water Supply, Sanitation, Housing and Urban Development	1021	2297	3318
4183	Non-Plan grants	3499		124	Information and Broadcasting	212	100	312
3318	Grants for State Plan Schemes	3957		4710	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1610	4146	5756
2399	Grants for Central and Centrally sponsored Plan Schemes	3369		190	Labour and Labour Welfare	156	108	264
				6973	Social Welfare and Nutrition	3744	4623	8367
				37	Others	40		40
				19346	Economic Services	15527	6782	22309
				2984	Agriculture and allied Activities	1108	3081	4189
				3639	Rural Development	2109	1571	3680
				6529	Irrigation and Flood Control	6287	608	6895
				3757	Energy	4400	16	4416
				506	Industry and Minerals	144	326	470
				1026	Transport	1190	449	1639

Receipts				Disbursements				
				16	Science, Technology and Environment	3	10	13
				889	General Economic Service	286	721	1007
				166	Grants-in-aid and Contributions	215		215
---	II. Revenue deficit carried over to Section B		---	2462	II. Revenue Surplus carried over to Section B			3138
Section-B: Others								
5983	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		8830		III. Opening Overdraft from RBI			
---	IV. Miscellaneous Capital receipts	---		11123	IV. Capital Outlay -			13722
				108	General Services		83	83
				609	Social Services		830	830
				53	Education, Sports, Art and Culture		121	
				18	Health and Family Welfare		74	
				240	Water Supply, Sanitation, Housing and Urban Development		178	
				276	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		390	
				10	Social Welfare and Nutrition		13	
				12	Others		54	
				10406	Economic Services			12809
				31	Agriculture and allied Activities		77	
				-	Rural Development Programme		0	
				9075	Irrigation and Flood Control		10783	
				22	Energy		33	

Receipts				Disbursements			
				13	Industry and Minerals		8
				1058	Transport		1206
				207	General Economic Services		702
173	V. Recoveries of Loans and Advances		164	3315	V. Loans and Advances disbursed		4983
21	From Power Projects	35		494	For Power Projects		1475
89	From Government Servants	93		102	To Government Servants		220
63	From others	36		2719	To Others		3288
2462	VI. Revenue surplus brought down		3138		VI. Revenue deficit brought down		
18722	VII. Public Debt receipts		19450	7881	VII. Repayment of Public Debt		6761
16260	Internal Debt other than Ways and Means Advances and Overdraft	16731		6106	Internal debt other than Ways and Means Advances and Overdraft		5813
218	Net transactions of Ways and Means Advances including Overdraft	---		218	Net transactions of Ways and Means Advances including Overdraft		
2244	Loans and Advances from Central Government	2719		1557	Repayment of Loans and Advances to Central Government		948
---	VIII. Appropriation to Contingency Fund		---	-	VIII. Appropriation to Contingency Fund		
---	IX. Amount recouped to Contingency Fund		2	2	IX. Expenditure from Contingency Fund		
76218	X. Public Account Receipt		86051	72407	X. Public Account disbursements		82848
3130	Small Savings and Provident Funds	3376		1527	Small Savings and Provident Funds		2156

Receipts				Disbursements			
3017	Net Reserve Funds	2873		1221	Net Reserve Funds		1621
16433	Net Suspense and Miscellaneous	19315		16373	Net Suspense and Miscellaneous		20026
15030	Remittances	17524		16381	Remittances		17427
38608	Deposits and Advances	42963		36905	Deposits and Advances		41618
---	XI. Closing Overdraft from Reserve Bank of India		---	8830	XI. Closing Cash Balance		9322
				5	Cash in Treasuries and Local Remittances		5
				-237	Deposits with Reserve Bank and other Banks		403
				2	Departmental cash balance including permanent advances		2
				9060	Cash balance investment and investment of earmarked funds		8912
184554	Total		211189	184554	Total		211189

Appendix 1.4
Actuals vis-à-vis Budget Estimates 2011-12
(Refer Paragraph 1.3; page 3)

(₹ in crore)

	B.E.	Actuals	Increase(+)/ Decrease(-)	Increase(+)/ Decrease(-) (in %)
(1)	(2)	(3)	(4) (3-2)	(5)
Revenue Receipts of which	100995	93554	-7441	-7.37
Taxes on Sales, Trade etc	38306	34910	-3396	-8.87
State Excise	9014	9612	598	6.63
Taxes on immovable property other than agricultural lands	97	157	60	61.86
Taxes on vehicles	3434	2986	-448	-13.05
Stamps and Registration fees	4240	4385	145	3.42
Taxes on goods and Passengers	12	12	0	0.00
Land Revenue	146	141	-5	-3.42
Interest Receipts	7164	6279	-885	-12.35
Miscellaneous General Services	73	255	182	249.32
Non ferrous Mining and Metallurgical Industries	2994	2337	-657	-21.94
Revenue Expenditure	97170	90415	-6755	-6.95
General Education	16281	14006	-2275	-13.97
Water Supply and Sanitation	728	393	-335	-46.02
Pension and Other Retirement Benefits	9693	11110	1417	14.62
Police	3671	3980	309	8.42
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5430	5756	326	6.00
Health and Family Welfare	5022	5025	3	0.06
Social Welfare and Nutrition	7655	8366	711	9.29
Roads and Bridges	1588	1506	-82	-5.16
Secretariat - Economic Services	614	666	52	8.47
Forestry and Wild Life	415	335	-80	-19.28
Rural Development	4099	3680	-419	-10.22
Urban Development	3341	2388	-953	-28.52
Irrigation and Flood Control	8517	6895	-1622	-19.04
District Administration	1218	812	-406	-33.33
Administration of Justice	722	597	-125	-17.31
Interest Payments	11437	10561	-876	-7.66
Power	4422	4407	-15	-0.34
Capital Receipts	0	0	0	0
Capital Expenditure	17855	13722	-4133	-23.15
Revenue Surplus(+)/Deficit(-)	3826	3138	-688	-17.98
Fiscal deficit (-)	-17602	-15402	-2200	-12.50
Primary Surplus(+)/Deficit(-)	-6164	-4841	-1323	-21.46

Appendix 1.5

Fiscal Responsibility and Budget Management (FRBM) Act, 2005 (Refer Paragraph 1.4; page 3)

The State Government has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence, the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. To give effect to the fiscal management principles as laid down in the Act, and/or the rules framed there under prescribed the following fiscal targets for the State Government:

- reduce revenue deficit by an amount equivalent to at least 0.32 percentage point of Gross State Domestic Product (GSDP) in each financial year, beginning from 1st day of April 2005, so as to eliminate it by 31st March 2009 and generate revenue surplus thereafter
- reduce fiscal deficit by an amount equivalent to at least 0.25 percentage point of GSDP in each financial year beginning from 1st day of April 2005 so as to bring it down to not more than 3 *per cent* by the year ending March 2009

The following clause was included in view of amendment of section 9, Act 34 of 2005 i.e. FRBM Act, 2005.

“(cc) ensure within the subsequent period of five years, beginning from the financial year on the 1st day of April 2010 and ending on the 31st day of March 2015, that the total outstanding liabilities do not exceed 27.6 per cent of the GSDP, as prescribed by the Govt. of India in pursuance of the recommendations of 13th Finance Commission, year wise as follows:

For the financial year 2010-11	30.3 <i>per cent</i> of GSDP
For the financial year 2011-12	29.6 <i>per cent</i> of GSDP
For the financial year 2012-13	28.9 <i>per cent</i> of GSDP
For the financial year 2013-14	28.2 <i>per cent</i> of GSDP
For the financial year 2014-15	27.6 <i>per cent</i> of GSDP

- Limit the amount of annual incremental risk weighted guarantees to 90 *per cent* of the total revenue receipt in the year preceding the current year.

The State Government has not developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators with target dates of implementation during the period from 2010-11 to 2014-15. As per the APFRBM Act, the State Government shall in each financial year lay before the Legislature the Macro Economic Framework Statement (MEFS) which shall contain an overview of the State economy, an assessment related to State finances and future prospects.

Appendix 1.6
Time Series Data on State Government Finances
(Refer Paragraph 1.6 & 1.10.2; page 4 & 21)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A Receipts					
1. Revenue Receipts	54143(89)	62858(99)	64678(100)	80996(100)	93554(100)
(i) Tax Revenue	28794(53)	33358(53)	35176(54)	45139(56)	53284(57)
Taxes on Sales, Trade, etc.	19026(66)	21852(66)	23640(67)	29145(65)	34910(66)
State Excise	4041(14)	5752(17)	5849(17)	8265(18)	9612(18)
Taxes on Vehicles	1604(6)	1801(5)	1995(6)	2626(6)	2987(6)
Stamps and Registration fees	3086(11)	2931(9)	2639(8)	3834(8)	4385(8)
Land Revenue	144	130	222(1)	171	141
Other Taxes	893(3)	892(3)	831(2)	1098(2)	1249(2)
(ii) Non Tax Revenue	7064(13)	9683(15)	7803(12)	10720(13)	11694(12)
(iii) State's share in Union taxes and duties	11184(21)	11802(19)	12141(10)	15237(19)	17751(19)
(iv) Grants in aid from GOI	7101(13)	8015(13)	9558(15)	9900(12)	10825(12)
2. Misc. Capital Receipts	6558(11)	---	---	---	---
3. Recovery of loans and advances	191	370(1)	143(0)	173(0)	165(0)
4. Total revenue and Non-debt capital receipts (1+2+3)	60892(85)	63228(80)	64821(77)	81169(81)	93719(83)
5. Public Debt Receipts	11132(15)	15353(20)	19753(23)	18722(19)	19450(17)
Internal Debt (excluding Ways and Means Advances and Overdraft)	10223(92)	14956(97)	18185(92)	16260(87)	16731(86)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	218(1)	---
Loans and Advances from Government of India	909(8)	397(3)	1568(8)	2244(12)	2719(14)
6. Total Receipts in the Consolidated Fund (4+5)	72024(54)	78581(52)	84574(54)	99891(57)	113169(57)
7. Contingency Fund receipts	---	1	7(0)	---	2(0)
8. Public Account receipts	61380(46)	72503(48)	71780(46)	76218(42)	86051(43)
9. Total Receipts of Government (6+7+8)	133404	151085	156361	176109	199222
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	53984(77)	61854(82)	63448(80)	78534(84)	90415(83)
Plan	13901(26)	18993(31)	15442(24)	19701(25)	23664(26)
Non-plan	40083(72)	42861(69)	48006(76)	58833(75)	66751(74)
General Services (including interest payments)	18170(34)	18730(30)	21392(34)	26708(34)	29874(33)
Social Services	18660(35)	25004(40)	25757(41)	32314(41)	38017(42)
Economic Services	16904(31)	17807(29)	16213(25)	19346(25)	22309(25)
Grant in aid and contributions	249	313(1)	86(0)	166(0)	215(0)
11. Capital Expenditure	12774(18)	10367(14)	13793(17)	11123(12)	13722(13)
Plan	12866(100)	10611(102)	13955(101)	11120(100)	13687(100)
Non-plan	(-9)	(-244(-2))	(-162(-1))	3(0)	35(0)
General Services	36	59	92(1)	108(1)	83(1)
Social Services	284	324	639(4)	609(5)	830(6)
Economic Services	12454(98)	9984	13062(95)	10406(94)	12809(93)
12. Disbursement of Loans and Advances	2920(4)	3414	1590(2)	3315(4)	4983(6)
13. Total (10+11+12)	69678(93)	75635	78831(93)	92972	109120(94)

	2007-08	2008-09	2009-10	2010-11	2011-12
14. Repayment of Public Debt	4993	4833	6277(7)	7881	6761(6)
Internal Debt (excluding Ways and Means Advances and Overdraft)	4041	4045	4782(76)	6160(77)	5813(86)
Net transactions under ways and Means Advances and Overdraft	---	---	---	218(3)	---
Loans and Advances from Government of India	952	788	1495(24)	1557(20)	948(14)
15. Appropriation to Contingency Fund	---	---	---	---	---
16. Total disbursement out of Consolidated Fund (13+14+15)	74671	80468	85108(55)	100853	115881(79)
17. Contingency Fund Disbursements	1	7	X	2	---
18. Public account disbursement	55126	74149	70243(45)	72407	82848(42)
19. Total disbursement by the state (16+17+18)	129798	154624	155351	173262	198729
Part C. Deficits					
20. Revenue Deficit(-)/Surplus(+) (1-10)	159	1004	1230	2462	3138
21. Fiscal Deficit(-)/Surplus (+) (4-13)	-8786	-12407	-14010	-11803	-15401
22. Primary Deficit (-)/Surplus (+) (21-23)	-1197	-4350	-5096	-2128	-4840
Part D. Other Data					
23. Interest Payments (included in revenue expenditure)	7589	8057	8914	9675	10561
24. Financial Assistance to local bodies etc.	18642	24807	19842	22914	33010
25. Ways and Means Advances/Overdraft availed (days)	---	---	1	3	---
26. Interest on Ways and Means Advances/Overdraft	---	---	Y	---	---
27. Gross State Domestic Product (GSDP)#	364813	415832	475267(R)	567636(Q)	675798(UA)
28. Outstanding fiscal liabilities (year end)@	97368	106917	119807	134905	150512
29. Outstanding guarantees (year end)	14502	15239	13135	12290	12286
30. Maximum amount guaranteed (year end)	18798	29990	20324	299554	23543
31. Number of incomplete projects^	53	30	206	188	228
32. Capital blocked in incomplete projects^	30939	19892	36165	46330	49,516
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.079	0.080	0.074	0.080	0.079
Own Non-Tax revenue/GSDP	0.019	0.232	0.016	0.019	0.017
Central transfers/GSDP	0.050	0.048	0.046	0.044	0.042
II Expenditure Management					
Total expenditure/GSDP	0.191	0.182	0.166	0.164	0.161
Total Expenditure/Revenue Receipts	1.287	1.203	1.219	1.148	1.166
Revenue Expenditure/ Total Expenditure	0.775	0.818	0.805	0.845	0.829
Expenditure on Social Services/Total Expenditure	0.268	0.331	0.327	0.354	0.348
Expenditure on Economic Services/Total Expenditure	0.243	0.235	0.206	0.320	0.204
Capital Expenditure/Total Expenditure	0.183	0.137	0.175	0.120	0.126
Capital Expenditure on Social and Economic Services/ Total Expenditure	0.183	0.136	0.174	0.119	0.125
III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	---	0.002	0.003	0.004	0.005
Fiscal Deficit/ GSDP	-0.024	-0.30	-0.029	-0.021	-0.023
Primary Deficit/ GSDP	-0.003	-0.010	-0.010	-0.004	-0.006

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue deficit/Fiscal deficit	-0.018	-0.081	-0.088	-0.208	-0.204
Primary revenue balance/ GSDP	0.040	0.023	0.022	0.022	0.021
IV Management Fiscal Liabilities					
Fiscal liabilities/ GSDP	0.267	0.257	0.252	0.238	0.223
Fiscal liabilities/RR	1.798	1.701	1.852	1.666	1.609
Primary deficit <i>vis-a-vis</i> quantum spread	13796	10861	12800	18101	21608
Debt Redemption (Principal + Interest)/Total Debt Receipts	1.130	0.840	0.850	0.915	0.853
V Other Fiscal Health Indicators					
Return on Investment	0.20	0.31	0.38	0.65	0.85
Balance from Current Revenue (₹ in crore)	8503	14625	10846	17048	20087
Financial Assets/Liabilities	0.83	0.86	0.92	0.94	0.97

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

X: ₹ 40.63 lakh; **Y:** ₹ 65,287

[#] The GSDP data for has been obtained from Directorate of Economics and Statistics, Govt. of Andhra Pradesh

R: Revised, **Q:** Quick and **UA:** Updated Advanced Estimates

[@] 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-I

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

Appendix 1.7

Funds transferred directly to State implementing agencies
(Refer paragraph 1.6.4; page 7)

(₹ in crore)

Sl. No.	Name of the Scheme	Implementing Agency	Amount released during 2011-12
1	Sarva Siksha Abhiyan(SSA)	RVMA	1,835
2	National rural Employment Guarantee Scheme	APSREGS	1,478
3	Rural Housing-IAY	DRDAs	892
4	National rural Health Mission (NRHM)	SH&FWS, STBCS & SBCS	778
5	Pradhan Manthri Gram Sadak Yojaa (PMGSY)	APSRDA	607
6	National Rural Drinking Programme	SWSM	463
7	Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	AP Secondary Education Society	412
8	Rashtriya Madyamik Siksha Abhiyan	RMSA(APSES)	328
9	Micro Irrigation	APMIP	287
10	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency	161
11	Economic Census	District Collectors	154
12	National Aids Control Programme including STD control	APSACS	110
13	Central Rural Sanitation Scheme	SWSM	97
14	National Horticulture Mission	APSHM	93
15	National Food Security Mission	APSAM&ETI	89
16	Adult Education and Skill Development Scheme	Director of Adult Edn., State Literacy Mission	65
17	AAJEEVIKA	Society for Elimination of Rural Poverty	63
18	District Hospitals	Medical Colleges @ Kurnool, Hyderabad and Vijayawada	38
19	Development and Strengthening of Infrastructure facilities for Production and Distribution of Quality Seeds	AP State Seeds Development Corporation Ltd	32
20	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	AP Sports School	26
21	Swarna Jayanthi Shahari Rozgar Yojana (SJSRY)	Commissioner and Director of Municipal Administration	24
22	Renewable Energy for Rural Applications for all villages	NEDCAP	19
23	Crime and Criminal Tracking Network and System	APS e-COPS	18
24	National Project of cattle and buffalo breeding	APLSDA	17
25	Support to State Extension Programme for Extension Reforms	APSAM&ETI	17
26	National Afforestation Programme	AP State Forest Development Agency	15
27	Provision for Urban Amenities in Rural Areas (PURA)	DRDA, Warangal	14
28	Strengthening of Education among ST Girls in low literacy districts	Gurukulam (APTWREIS)	12
29	Live Stock Insurance	AP Live Stock Development Agency	10
Total			8,154

Source: CPSMS (Central Plan Scheme Management System) of CGA Portal (cga.nic.in).

Data includes only items depicted in Finance Accounts 2011-12

Appendix 1.8
List of Incomplete Irrigation Projects
(Refer paragraph 1.9.1; page 17)

(₹ in crore)

Sl. No.	Name of the Project	Year of commencement	Original cost	Revised cost	Expenditure to the end of March 2012	Cost over run
I. Major Irrigation						
1	Vamsadhara Project Stage-II, Phase-I	2002	123.94	209.00	132.74	0.00
2	Vamsadhara Project Stage-II, Phase-II	2005	933.90	933.90	661.59	0.00
3	Thotapalli Barrage	2004	450.23	450.23	480.00	0.00
4	Gajapathi Nagaram	2010	76.99	76.99		0.00
5	Pushkaram LIS	2004	297.25	608.04	598.27	310.79
6	Tadipudi LIS	2004	296.80	526.14	438.24	229.34
7	Venkatanagaram LIS	2005	58.43	124.18	83.68	65.75
8	K.L.Rao Sagar-Pulichintala	2004	565.87	1281.00	946.27	343.18
9	Telugu Ganga	1983	637.00	8384.00	4122.38	7747.00
10	GNSS Phase-I (Pkg nos 1,2 FFC & Pkg 24 to 31)	2005	1252.03	4690.45	3561.54	0.00
11	HNSS Phase-I	2005	1305.00	2774.00	2635.21	975.14
12	HNSS Phase-II	2005-06	1880.00	4076.00	3169.22	638.71
13	Gandikota LIS	2005	286.00	837.00	700.05	0.00
14	Gandikota Reservoir-CBR Lift Schemes	2007	2059.00	2059.00	1356.27	0.00
15	Guru Raghavendra LIS	2005-06	129.01	129.01	154.71	0.00
16	SRBC (Gorakallu Br) Owk reservoir &Pkg 36,37,38	2005	843.80	843.80	789.26	0.00
17	PABR Stage-II	2005	542.44	542.44	638.76	0.00
18	CBR Right Canal	2005	405.82	405.82	299.16	0.00
19	Mylavaram Modernisation	2006	151.01	151.01	141.45	0.00
20	Pulivendula Branch Canal	2005	141.43	297.43	192.12	156.00
21	Siidhapuram	2007	89.72	89.72	44.22	0.00
22	Kandula Obula Reddy Gundlakamma Reservoir	2004	165.22	592.18	567.68	426.96
23	Sangam Barrage	2008	111.86	111.86	24.08	0.00
24	Nellore Barrage	2008	118.14	118.14	65.85	0.00
25	AMR SLBC Project-Lift Scheme	1983	353.00	2166.98	1753.00	1168.00
26	Udayasamudram Lift Irrigation Scheme	2008	699.00	699.00	0.00	0.00

Sl. No.	Name of the Project	Year of commencement	Original cost	Revised cost	Expenditure to the end of March 2012	Cost over run
27	Choutpally Hanumanth Reddy Lift Irrigation Scheme	2005	55.50	55.50	59.63	0.00
28	M Baga Reddy Singur Canals	2006	88.99	88.99	91.31	0.00
29	JCR-DLIS-Phase-I	2004	930.00	1319.38	1144.40	0.00
30	Sri Rama Sagar Project stage –II	2005	1000.00	1043.00	808.00	43.00
31	Sripada Sagar Yellampally Project(SYP) Stage-I phase-I	2004	3177.74	3177.74	3187.77	0.00
32	Rajiv Bheema LIS	2004	1426.30	2158.40	1731.33	0.00
33	Jawahar Nettampadu	2005	1428.00	1428.00	1394.89	0.00
34	Mahatma Gandhi Kalwakurthy LIS	2005	2990.00	2990.00	2374.99	0.00
35	Indira Sagar Polavaram	2004	10151.04	16010.45	4234.18	5859.41
36	GNSS Phase-II	2007	2525.91	2525.91	296.06	0.00
37	TBP-HLC Stage-II	2008	463.50	463.50	9.56	0.00
38	Modernisation of MPSC		124.41	124.41	18.95	0.00
39	Pulikanuma LIS	2008	263.10	263.10	186.12	0.00
40	KC Canal Lift	2008	120.00	120.00	40.86	0.00
41	Somasila	1975	17.20	1196.00	1158.26	1178.80
42	Indiramma Flood Flow Canal	2004	3736.33	4729.26	2856.40	877.28
43	Lendi Inter-State Project	2007	202.19	263.89	188.47	61.70
44	Indira Sagar Rudramkota LIS	2007	1824.00	1824.00	927.71	0.00
45	Kaleswaram Lift Irrigation Scheme	2008	571.00	632.00	214.82	61.00
46	Flood Banks of Vamsadhara and Nagavali	2007	310.73	310.73	890.57	0.00
47	Flood Banks of Godavari	2008	543.32	543.32		0.00
48	Flood Banks of Krishna	2008	259.36	259.36		0.00
49	Flood Banks of Kundu River	2008-09	97.51	97.51	15.75	0.00
50	Flood Banks of Swarnamukhi & Tallakalva	2009	231.43	231.43	15.31	0.00
51	Flood Banks of Kandaleru & Kalingi Rivers	2009	167.53	167.53		0.00
52	Flood Bank of Pennar River	2009	206.32	206.32		0.00
53	Modernisation of Godawari Delta	2008	3361.00	3361.00	321.33	0.00
54	Modernisation of Krishna Delta	2008	4573.00	4573.00	334.71	0.00
55	Modernisation of Penna river canal system	2007	340.50	340.50	277.53	0.00
56	Modernisation of Kanpur Canal	2008	9.50	9.50		0.00
	Total		55168.30	83691.32	46334.66	20142.06

Sl. No.	Name of the Project	Year of commencement	Original cost	Revised cost	Expenditure to the end of March 2012	Cost over run
II Medium Irrigation						
57	Jhanjhavathi	1995	13.50	118.16	121.01	0.00
58	Musurumilli	2005	218.65	218.65	192.93	0.00
59	Yerram Cinapoli Reddy Korisapadu LIS	2008	177.00	177.00	73.27	0.00
60	Koilsagar LIS	2006	359.00	359.00	331.24	0.00
61	Kinnerasani	2005	36.82	36.82	27.71	0.00
62	Palemvagu Project	2005	152.15	152.15	125.97	0.00
63	Gollavagu Project	2005	83.61	83.61	81.29	0.00
64	Nelwai Project	2005	90.50	90.50	74.16	0.00
65	Komram Bheem Project	2005	274.14	450.14	394.77	0.00
66	Peddavagu near Jagannadhapur	2005	124.64	124.64	70.15	0.00
67	Mathadivagu Project	2005	50.40	50.40	57.98	0.00
68	Tharakarama Thirthasagaram	2006	220.04	220.04	83.87	0.00
69	Mahendra Tanaya	2010	127.00	127.00	21.51	0.00
70	Paleru Reservoir	2007	50.50	50.50	9.76	0.00
71	Somasila Swarnamukhi Link Canal	2007-08	399.00	437.42	97.20	0.00
72	Modikuntavagu Project	2005	124.60	124.60	58.99	0.00
	Total		2501.55	2820.63	1821.81	0.00
	Grand Total		57669.85	86511.95	48156.47	20142.06

Appendix 1.9
Summarised Financial position of the
Government of Andhra Pradesh
as on 31 March 2012
(Refer Paragraph 1.10.1; page 20)

(₹ in crore)

As on 31 March 2011	Liabilities	As on 31 March 2012	As on 31 March 2012
94919.92	Internal Debt		105837.71
	61982.75 Market Loans bearing interest	75088.87	
	1.14 Market Loans not bearing interest	0.75	
	--- Market Loans Suspense	---	
	703.41 Loans from LIC	595.09	
	102.19 Loans from GIC	93.24	
	4621.42 Loans from NABARD	4859.9	
	64.5 Loans from other Institutions	-1239.74	
	27444.51 Special sanction issued NSSF	26439.6	
	--- Ways and Means Advances	---	
	Overdraft from Reserve Bank of India		
15494.41	Loans and Advances from Central Government		17265.23
	89.14 Pre 1984-85 Loans	8.73	
	15307.74 Non-Plan Loans	82	
	17.46 Loans for State Plan Schemes	17169.72	
	70.71 Loans for Central Plan Schemes	4.78	
	9.36 Loans for Centrally Sponsored Plan Schemes	---	
	Other Ways and Means Advances	---	
48.46	Contingency Fund		49.61
10035.23	Small Savings, Provident Funds, etc.		11255.58
12579.35	Deposits		13927.11
6401.18	Reserve Funds		7652.81
572.65	Suspense and Miscellaneous Balances		
270.19	Remittance Balances		367.16
140321.39	Total		156355.21
As on 31 March 2011	Assets	As on 31 March 2012	As on 31 March 2012
102321.76	Gross Capital Outlay on Fixed Assets		116037.66
	6046.03 Investments in shares of Companies, Corporations, Cooperatives, etc.	6086.61	
	96275.73 Other Capital Outlay	109951.05	
21010.76	Loans and Advances		25829.04
	4100 Loans for Power Projects	5539.82	
	16687.47 Other Development Loans	19937.88	
	223.29 Loans to Government servants and Miscellaneous loans	351.34	

21.13		Advances		22.97
		Remittance Balances		
		Suspense and Miscellaneous Balances		138.38
8830.22		Cash --		9327.98
	4.97	Cash in Treasuries and Local Remittances	4.97	
	-236.68	Deposits with Reserve Bank and other Banks	402.37	
	2.3	Departmental Cash Balance	2.33	
	4534.37	Cash Balance Investments	3486.2	
	4525.26	Investment of Earmarked funds	5432.11	
8137.52		Deficit on Government Account		4999.18
	10599.72	Accumulated deficit up to 31 March 2011	8137.52	
	-2462.04	Revenue Surplus of the Current Year	-3138.34	
	-0.16	Amount closed to Government Account	---	
	---	Proforma corrections to opening balances under capital expenditure	---	
140321.39		Total		156355.21

Appendix 2.1

Statement of Grants/Appropriations where saving was more than ₹100 crore each and more than 20 per cent of the total provision

(Refer Paragraph 2.4.1; page 31)

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage
1	III	Administration of Justice (RV)	684.77	158.73	23.18
2	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	965.00	262.77	27.23
3	IX	Fiscal Administration, Planning, Surveys and Statistics (LC)	9709.75	2948.74	30.37
4	X	Home Administration (CV)	136.60	120.13	87.94
5	XI	Roads, Buildings and Ports (CV)	2610.60	882.70	33.81
6	XII	Higher Education (RV)	2578.46	628.41	24.37
7	XVI	Medical and Health (LV)	253.75	174.15	68.63
8	XVII	Municipal Administration and Urban Development (RV)	4234.20	1554.19	36.71
9	XVIII	Housing (RV)	962.46	436.12	45.31
10	XX	Labour and Employment (RV)	602.66	140.33	23.29
11	XXI	Social Welfare (RV)	2418.53	706.46	29.21
12	XXI	Social Welfare (CV)	301.42	113.76	37.74
13	XXII	Tribal Welfare (RV)	1349.01	404.03	29.95
14	XXIII	Backward Classes Welfare (RV)	3702.36	948.78	25.63
15	XXV	Women, Child and Disabled Welfare (RV)	2007.47	507.30	25.27
16	XXVIII	Animal Husbandry and Fisheries (RV)	967.17	262.32	27.12
17	XXIX	Forest, Science, Technology and Environment (RV)	448.69	106.81	23.80
18	XXX	Co-operation (RV)	308.87	142.98	46.29
19	XXXI	Panchayat Raj (RV)	4100.21	1199.59	29.26
20	XXXI	Panchayat Raj (CV)	457.64	301.78	65.94
21	XXXIV	Minor Irrigation (RV)	575.87	161.19	27.99
22	XXXIV	Minor Irrigation (CV)	2031.00	757.80	37.31
23	XXXVI	Industries and Commerce (RV)	853.54	477.80	55.98
Total			42260.03	13396.87	31.70

RV: Revenue Voted; CV: Capital Voted; LC: Loans Charged; LV: Loans Voted

Appendix 2.2

Excess over provision of previous years requiring regularisation
(Refer paragraph 2.4.5; page 35)

(₹ in crore)

Year	Number of grants/appropriations	Grant/appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2004-05	5 Grants	Revenue : VIII, XIX & XL Capital: XVI Loans: XXXVI	14.83	Out of these 61 Grants and 18 Appropriations, Explanatory Notes for 18 Grants and 6 Appropriations were received and vetted by the PAG (GSSA) as of July 2012. Explanatory Notes for the remaining 43 Grants and 12 Appropriations are awaited from the Administrative Departments/Finance Department for vetting by the PAG (GSSA)
	1 Appropriation	Revenue : XXXVI		
2005-06	10 Grants	Revenue : X, XI, XIX & XXXI Capital : VIII, XIII, XVII, XXXII & XXXIII Loans : XVII	585.82	
	3 Appropriations	Revenue : II, XVI & XXVIII		
2006-07	7 Grants	Revenue : IX, X, XI & XIV Capital : XVII & XXIX Loans : XXVII	198.72	
	1 Appropriation	Revenue : III		
2007-08	7 Grants	Revenue : X, XI & XXXII Capital : XVII, XXXIII & XXXV Loans : XXXVI	201.30	
	3 Appropriations	Revenue : II, IV & XIV		
2008-09	11 Grants	Revenue : II, V, XI, XXIV, XXVI & XXXI Capital : XVII & XXXIX Loans : XIX, XXVII & XXXVI	709.24	
	3 Appropriations	Revenue : II, III & XIII		
2009-10	10 Grants	Revenue : III, XIX Capital : IV, VII, X, XVII & XXIX Loans : XI, XVI & XVII	109.74	
	2 Appropriations	Revenue : VII & XIII		
2010-11	11 Grants	Revenue : X, XXIV Capital : X, XVII, XXVII & XXXVI Loans : XI, XV, XVI, XVII & XXXV	867.54	
	5 Appropriations	Revenue : IV, V, X & XVII Capital : XI		
Total			2,687.19	

Appendix 2.3

**Cases where Supplementary provision proved unnecessary by
₹ one crore or more in each case
(Refer paragraph 2.4.6; page 36)**

(₹ in crore)

Sl.	Number and Name of the Grant	Original Provision	Actual expenditure	Saving out of original provision	Supplementary provision
	A Revenue - Voted				
1	III - Administration of Justice	648.8	526.04	122.76	35.96
2	VII - Commercial Taxes Administration	401.49	351.64	49.85	9.38
3	XII - School Education	13934.11	12147.23	1786.88	537.58
4	XIII - Higher Education	2472.63	1950.05	522.58	105.83
5	XIV - Technical Education	794.51	692.52	101.99	27.88
6	XV - Sports and Youth Services	132.98	127.86	5.12	12.61
7	XVI - Medical and Health	4910.43	4828.45	81.98	412.82
8	XVII - Municipal Administration and Urban Development	3951.48	2680.01	1271.47	282.71
9	XX - Labour and Employment	475.37	462.33	13.04	127.29
10	XXI - Social welfare	2040.36	1712.07	328.29	378.17
11	XXII - Tribal Welfare	1069.73	944.98	124.75	279.28
12	XXV - Women, Child and Disabled Welfare	1914.58	1500.17	414.41	92.88
13	XXVIII - Animal Husbandry and Fisheries	909.22	704.85	204.37	57.95
14	XXIX - Forest, Science, Technology and Environment	431.04	341.89	89.15	17.66
15	XXX - Co-operation	306.72	165.89	140.83	2.15
16	XXXI - Panchayat Raj	3918.23	2900.62	1017.61	181.98
17	XXXV - Energy	4360.30	4348.42	11.88	2.21
18	XXXVI - Industries and Commerce	802.26	375.74	426.52	51.28
19	XXXVII - Tourism Art and Culture	110.93	72.22	38.71	34.32
20	XXXVIII - Civil Supplies Administration	2784.50	2450.74	333.76	2.50
	Total Revenue - Voted	46369.67	39283.72	7085.95	2652.44
	B Capital - Voted				
21	V - Revenue, Registration and Relief	141.47	53.94	87.53	3.15
22	IX - Fiscal Administration, Planning Surveys and Statistics	785	702.23	82.77	180
23	X - Home Administration	68.58	16.47	52.11	68.02
24	XI - Roads, Buildings and Ports	2264.26	1727.90	536.36	346.34
25	XIII - Higher Education	28.50	11.83	16.67	5.25
26	XIV - Technical Education	41.75	15.34	26.41	6.50
27	XX - Labour and Employment	13.65	3.35	10.30	4.10

Sl.	Number and Name of the Grant	Original Provision	Actual expenditure	Saving out of original provision	Supplementary provision
28	XXI - Social welfare	275.35	187.67	87.68	26.07
29	XXX - Co-operation	52.79	15.77	37.02	13.43
30	XXXI - Panchayat Raj	250	155.85	94.15	207.64
	Total Capital - Voted	3921.35	2890.35	1031.00	860.50
	C Loans - Voted				
31	XVI - Medical and Health	95.65	79.6	16.05	158.1
32	XVIII - Housing	1339.63	1216.99	122.64	150
33	XXII - Tribal Welfare	30.87	1.17	29.7	1.17
	Total Loans - Voted	1466.15	1297.76	168.39	309.27
	Grand Total	51757.17	43471.83	8285.34	3822.21

Appendix 2.4

**Unnecessary re-appropriation of funds
(more than ₹ 10 crore in each case)**

(Refer paragraph 2.4.7; page 36)

(₹ in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
1	III	Administration of Justice	2014-00-105-(04)	-32.50	-37.30
2	IV	General Administration and Elections	2015-00-103-(04)	-0.57	-24.63
3	IV	General Administration and Elections	2015-00-104-(04)	-0.10	-10.25
4	V	Revenue, Registration and Relief	2053-00-093-(03)	-8.35	-13.53
5	V	Revenue, Registration and Relief	2053-00-094-(06)	-0.04	-254.76
6	V	Revenue, Registration and Relief	2053-00-094-(12)	-11.67	-119.50
7	IX	Fiscal Administration, Planning, Surveys and Statistics	2054-00-098-(03)	-0.34	-11.23
8	X	Home Administration	4055-00-800-(05)	-0.17	-18.14
9	XI	Roads, Buildings and Ports	5054-04-800-(37)	-1.85	-10.26
10	XI	Roads, Buildings and Ports	5054-80-001-(04)	-103.82	-33.93
11	XVI	Medical and Health	2211-00-789-(09)	-39.88	-12.70
12	XVI	Medical and Health	6210-01-190-(04)	-22.00	-124.00
13	XVII	Municipal Administration and Urban Development	2217-80-191-(73)	-598.17	-115.80
14	XVII	Municipal Administration and Urban Development	2217-80-789-(73)	-125.52	-0.24
15	XVIII	Housing	6216-03-190-(04)	-122.64	-150.00
16	XIX	Information and Public Relations	2220-60-101-(13)	-0.03	-50.14
17	XIX	Information and Public Relations	2220-60-101-(14)	-0.65	-35.96
18	XXI	Social Welfare	2225-01-277-(05)	-218.30	-150.25
19	XXII	Tribal Welfare	2225-02-102-(04)	-47.15	-10.61
20	XXIII	Backward Classes Welfare	2225-03-277-(07)	-32.05	-50.71
21	XXIII	Backward Classes Welfare	2225-03-277-(08)	-288.63	-159.44
22	XXIII	Backward Classes Welfare	2225-03-277-(24)	-166.85	-50.00
23	XXIII	Backward Classes Welfare	4225-03-277-(74)	-11.64	-12.34
24	XXXI	Panchayat Raj	2515-00-196-(06)	-41.20	-12.28
25	XXXI	Panchayat Raj	4215-01-102-(29)	-157.59	-72.99
26	XXXI	Panchayat Raj	4215-01-789-(29)	-32.88	-21.87
27	XXXIII	Major Irrigation	2700-01-113	-0.13	-17.19
28	XXXIII	Major Irrigation	2700-01-116	-0.10	-405.68
29	XXXIII	Major Irrigation	2700-80-001-(02)	-2.02	-19.98
30	XXXIII	Major Irrigation	2700-01-800-(14)	-8.46	-26.88
31	XXXIII	Major Irrigation	2700-01-800-(19)	-27.78	-60.78
32	XXXIII	Major Irrigation	2701-03-109	-0.01	-30.31
33	XXXIII	Major Irrigation	2701-03-174	-0.01	-10.69

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
34	XXXIII	Major Irrigation	4700-01-107	-41.98	-49.15
35	XXXIII	Major Irrigation	4700-01-112	-47.96	-12.48
36	XXXIII	Major Irrigation	4700-01-120	-371.59	-84.56
37	XXXIII	Major Irrigation	4700-01-129	-104.90	-10.81
38	XXXIII	Major Irrigation	4700-01-135	-87.77	-119.29
39	XXXIII	Major Irrigation	4700-01-158	-49.23	-11.37
40	XXXIII	Major Irrigation	4700-01-159	-118.40	-14.56
41	XXXIII	Major Irrigation	4700-01-169	-25.49	-41.44
42	XXXIII	Major Irrigation	4700-01-171	-22.75	-15.18
43	XXXIII	Major Irrigation	4700-01-177	-2.00	-47.97
44	XXXIV	Minor Irrigation	2702-03-101-(07)	-7.04	-101.06
45	XXXIV	Minor Irrigation	2702-03-101-(08)	-1.49	-10.26
46	XXXIV	Minor Irrigation	2702-03-789-(07)	-2.85	-16.92
47	XXXIV	Minor Irrigation	4702-00-101-(12)	-77.21	-228.80
48	XXXIV	Minor Irrigation	4702-00-796-(12)	-13.60	-10.09
49	XXXVI	Industries and Commerce	2851-00-103-(12)	-32.88	-134.24
Total				-3110.24	-3042.55
50	V	Revenue, Registration and Relief	2245-05-101-(04)	385.78	-100.00
51	IX	Fiscal Administration, Planning, Surveys and Statistics	2071-01-102-(04)	534.39	-193.43
52	IX	Fiscal Administration, Planning, Surveys and Statistics	2071-01-105-(04)	428.95	-20.45
53	XX	Labour and Employment	2230-03-001-(01)	51.58	-52.45
54	XXI	Social Welfare	2225-01-277-(30)	52.65	-58.65
55	XXXIII	Major Irrigation	4700-01-122	8.08	-12.08
56	XXXIII	Major Irrigation	4700-01-125	7.63	-15.63
57	XXXIII	Major Irrigation	4700-01-146	7.96	-10.67
58	XXXIII	Major Irrigation	4700-01-154	188.78	-99.13
59	XXXIII	Major Irrigation	4700-01-800	1.07	-59.83
60	XXXIII	Major Irrigation	4701-03-202	10.87	-20.49
61	XXXIV	Minor Irrigation	4702-00-101-(15)	60.00	-147.46
Total				1737.74	-790.27
62	IX	Fiscal Administration, Planning, Surveys and Statistics	2071-01-101-(04)	-789.33	41.37
63	X	Home Administration	2055-00-101-(05)	-15.39	31.00
64	X	Home Administration	2055-00-104-(06)	-0.13	27.18
65	XI	Roads, Buildings and Ports	4059-01-051-(16)	-10.00	10.00
66	XVI	Medical and Health	2211-00-200-(06)	-91.87	91.87
67	XVI	Medical and Health	2211-00-789-(17)	-19.28	19.28
68	XVI	Medical and Health	4210-03-105-(14)	-12.00	11.87
69	XVII	Municipal Administration and Urban Development	2217-80-191-(57)	-23.16	30.94

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
70	XVII	Municipal Administration and Urban Development	6217-01-800-(05)	-392.12	512.55
71	XXVII	Agriculture	3451-00-090-(26)	-1.46	16.51
72	XXVIII	Animal Husbandry and Fisheries	2403-00-001-(04)	-126.07	10.74
73	XXXI	Panchayat Raj	2515-00-196-(48)	-56.03	11.60
74	XXXII	Rural Development	2501-01-800-(15)	-84.53	84.50
75	XXXIII	Major Irrigation	2700-01-105	-0.39	11.22
76	XXXIII	Major Irrigation	2700-01-156	-19.20	15.94
77	XXXIII	Major Irrigation	2701-03-135	-0.04	228.87
78	XXXIII	Major Irrigation	4700-01-103	-26.76	18.63
79	XXXIII	Major Irrigation	4700-01-109	-3.53	17.17
80	XXXIII	Major Irrigation	4700-01-115	-39.06	38.53
81	XXXIII	Major Irrigation	4700-01-117	-6.87	10.04
82	XXXIII	Major Irrigation	4700-01-123	-19.64	21.88
83	XXXIII	Major Irrigation	4700-01-125	-54.09	15.24
84	XXXIII	Major Irrigation	4700-01-133	-209.90	11.38
85	XXXIII	Major Irrigation	4700-01-136	-77.72	84.05
86	XXXIII	Major Irrigation	4700-01-137	-137.76	616.38
87	XXXIII	Major Irrigation	4700-01-145	-80.03	33.93
88	XXXIII	Major Irrigation	4700-01-147	-37.60	28.19
89	XXXIII	Major Irrigation	4700-01-167	-114.90	110.81
90	XXXIII	Major Irrigation	4700-01-168	-44.74	57.17
91	XXXIII	Major Irrigation	4711-01-103-(05)	-0.27	29.17
92	XXXIII	Major Irrigation	4700-01-172	-10.16	10.06
93	XXXIV	Minor Irrigation	2702-03-101-(10)	-25.00	84.71
			Total	-2529.03	2342.78
94	IX	Fiscal Administration, Planning, Surveys and Statistics	2071-01-104-(04)	213.64	193.43
95	X	Home Administration	2055-00-109-(03)	143.13	42.17
96	XI	Roads, Buildings and Ports	5054-04-796-(16)	7.81	11.03
97	XVI	Medical and Health	2210-05-105-(18)	74.64	10.40
98	XXXI	Panchayat Raj	2515-00-001-(06)	4.70	34.37
99	XXXIII	Major Irrigation	2700-01-127	0.15	34.52
100	XXXIII	Major Irrigation	4700-01-101	73.58	40.95
101	XXXIII	Major Irrigation	4700-01-121	31.60	64.14
102	XXXIII	Major Irrigation	4700-01-128	18.07	11.06
103	XXXIII	Major Irrigation	4700-01-164	48.91	29.36
			Total	616.23	471.43

Appendix 2.5

Substantial surrenders made during the year
(Refer paragraph 2.4.9; page 37)

(₹ in crore)

SI No.	Number and Title of grant	Name of the scheme (Head of Account)	Budget Provision	Amount of surrender	Percentage to Budget provision
1	IX-Fiscal Administration, Planning, Surveys and Statistics	Ways and Means Advances from the Reserve Bank of India MH 6003-00-110-(05)	3000.00	3000.00	100.00
Surrender of entire provision was stated to be due to non-utilisation of Ways & Means Advances from RBI during 2011-12					
2	IX-Fiscal Administration, Planning, Surveys and Statistics	Lumpsum Provision MH 2052-00-090-(75)	700.00	700.00	100.00
Specific reasons for surrender of the entire provision were not intimated					
3	XXXV-Energy	Loans to APTRANSCO for Krishnapatnam Thermal Power Project MH 6801-00-205-(12)	250.80	250.80	100.00
Surrender of entire provision was stated to be due to payment of loans to APGENCO for Super Critical Thermal Power Station, Krishnapatnam					
4	XXXIII-Major & Medium Irrigation	Assistance to Andhra Pradesh Water Resource Development Corporation for maintenance of Irrigation Projects MH 2700-80-800-(21)	250.00	250.00	100.00
Surrender of entire provision was stated to be due to non-release of funds for Administrative reasons					
5	XXXIII-Major & Medium Irrigation	Dummugudem Nagarjunasagar Tail Pond Project MH 4700-01-170	200.00	200.00	100.00
Surrender of entire provision was stated to be due to postponement of works, slow progress of works, non-finalisation of LA awards, non-receipt of Administrative approvals by Competent authorities and litigations involved in Land Acquisitions					
6	XII-School Education	Rashtriya Madhyamika Siksha Abhiyan MH 2202-02-109-(07)	194.09	185.68	95.67
Reasons for surrender of provision was stated to be due to non-receipt of funds from GOI					

Sl No.	Number and Title of grant	Name of the scheme (Head of Account)	Budget Provision	Amount of surrender	Percentage to Budget provision
7	XII-School Education	Teaching grants to Municipalities MH 2202-01-103-(04)	179.58	165.96	92.42
Reasons for surrender of provision was stated to be due to non-filling up of vacant posts					
8	XII-School Education	Setting up of Model Schools (RMSA) MH 2202-02-109-08)	154.40	154.40	100.00
Surrender of entire provision was stated to be due to non-receipt of funds from GOI					
9	XXI-Social Welfare	Construction of Buildings for Integrated Hostels (HUDCO Loan) MH 4225-01-277-(33)	150.00	150.00	100.00
Surrender of entire provision was stated to be due to non-agreement for sanction of works under RIDF by NABARD					
10	XIII-Higher Education	Lumpsum Provision MH 2202-03-102-(75)	141.97	141.97	100.00
Specific reasons for surrender of the entire provision were not intimated					
11	XII-School Education	ICT in 4031 Schools MH 2202-02-800-(17)	139.02	139.02	100.00
Surrender of entire provision was stated to be due to non-receipt of funds from GOI					
12	XXXV-Energy	Loans to APTRANSCO for High Voltage Distribution System (HVDS) MH 6801-00-205-(07)	112.48	112.48	100.00
Surrender of entire provision was stated to be due to payment of loans to APGENCO for Super Critical Thermal Power Station, Krishnapatnam					
13	XXXIII-Major & Medium Irrigation	Resettlement and Rehabilitation MH 4700-80-800-(49)	100.00	100.00	100.00
Surrender of entire provision was stated to be for making payments of R&R for Gundlakamma Reservoir Project, Polavaram Project, GNSS Project and Pulichintala Project, compensation under Musurumalli Project, R&R benefits to the PDFs for providing amenities to R&R colonies of priority villages under Musurumalli Project, R&R benefits to the Bhupathi Palem Reservoir Project and non-finalisation of compensation to be paid					
Total			5572.34	5550.31	99.60

Appendix 2.6
Surrenders (₹ 50 lakh or more in each case) in excess of actual saving/excess
(Refer paragraph 2.4.11; page 38)

(₹ in crore)

Sl. No.	Number and Name of the grant/appropriation	Total grant/appropriation	Excess(+)/Savings(-)	Amount surrendered	Amount surrendered in excess
Revenue - Voted					
1	I-State Legislature	94.91	(-)11.89	14.86	2.97
2	VI-Excise Administration	366.49	(-)99.2	99.84	0.64
3	X-Home Administration	4289.81	(+)54.73	43.34	43.34
4	XI-Roads, Buildings and Ports	1806.30	(-)53.54	142.51	88.97
5	XII-School Education	14471.69	(-)2324.46	2327.58	3.12
6	XIV-Technical Education	822.39	(-)129.87	130.54	0.67
7	XV-Sports and Youth Services	145.59	(-)17.73	18.84	1.11
8	XVI-Medical and Health	5323.24	(-)494.79	591.22	96.43
9	XXIV-Minority Welfare	334.17	(+)31.16	5.00	5.00
10	XXV-Women, Child and Disabled Welfare	2007.47	(-)507.30	513.23	5.93
11	XXVIII-Animal Husbandry and Fisheries	967.17	(-)262.32	281.42	19.10
12	XXIX-Forest, Science, Technology and Environment	448.69	(-)106.81	114.23	7.42
13	XXXVIII-Civil Supplies Administration	2787.00	(-)336.26	337.51	1.25
14	XXXIX-Information Technology and Communications	71.82	(-)14.10	14.95	0.85
Revenue - Charged					
15	I-State Legislature	3.63	(-)1.97	2.85	0.88
16	IV-General Administration and Elections	36.84	(-)5.40	7.04	1.64
Capital Voted					
17	IV-General Administration and Elections	15.00	(-)10.51	11.13	0.62
18	XVI-Medical and Health	109.80	(-)35.63	39.42	3.79
19	XXII-Tribal Welfare	276.02	(-)78.94	79.45	0.51
20	XXXIII-Major and Medium Irrigation	11671.48	(-)2165.26	2686.32	521.06
Loans Voted					
21	XVII-Municipal Administration and Urban Development	1656.53	(-)230.37	742.92	512.55
	Total	47706.04	(-) 6886.35¹	8204.20	1317.85

¹ Excludes sr.No. 3 (₹ 54.73 crore) & 9 (₹ 31.16 crore) being final excess

Appendix 2.7

Statement of various grants/appropriations in which saving occurred but no part of which was surrendered
(Refer paragraph 2.4.12; page 38)

(₹ in crore)

Sl No.	Grant No.	Name of the grant/appropriation	Saving
I-Grants			
1	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	262.77
2	XI	Roads, Buildings and Ports (LV)	0.81
3	XXIV	Minority Welfare (CV)	5.00
4	XXVI	Administration of Religious Endowments (RV)	8.71
		Total	277.29
II - Appropriations			
5	III	Administration of Justice (RC)	0.15
6	XI	Roads, Buildings and Ports (CC)	1.71
7	XXXIV	Minor Irrigation (CC)	10.53
8	XXXVI	Industries and Commerce (RC)	0.04
		Total	12.43
		Grand Total	289.72

RV: Revenue Voted; RC: Revenue Charged; CV: Capital Voted; CC: Capital Charged; LV: Loans Voted

Appendix 2.8

Details of saving of ₹ 5 crore and above not surrendered
(Refer paragraph 2.4.12; page 38)

(₹ in crore)

Sl. No.	Number and Name of grant/appropriation	Saving	Surrender	Un-surrendered saving
1	III-Administration of Justice (RV)	158.73	103.73	55.00
2	IV-General Administration and Elections (RV)	81.31	26.95	54.36
3	V-Revenue, Registration and Relief (RV)	665.36	166.31	499.05
4	V-Revenue, Registration and Relief (CV)	90.68	80.85	9.83
5	IX-Fiscal Administration, Planning, Surveys and Statistics (RV)	456.72	365.60	91.12
6	X-Home Administration (CV)	120.13	71.14	48.99
7	XI-Roads, Buildings and Ports (CV)	882.70	372.93	509.77
8	XIII-Higher Education (RV)	628.41	606.68	21.73
9	XVI-Medical and Health (LV)	174.15	50.48	123.67
10	XVII-Municipal Administration and Urban Development (RV)	1554.19	1272.59	281.60
11	XVIII-Housing(LV)	272.64	122.64	150.00
12	XIX-Information and Public Relations(RV)	32.09	19.00	13.09
13	XX-Labour and Employment (RV)	140.33	49.72	90.61
14	XXI- Social Welfare (RV)	706.46	495.56	210.90
15	XXI- Social Welfare (CV)	113.76	107.23	6.53
16	XXII- Tribal Welfare (RV)	404.03	393.73	10.30
17	XXIII- BackWard Classess Welfare (RV)	948.78	697.37	251.41
18	XXIII- BackWard Classess Welfare (CV)	24.61	12.27	12.34
19	XXV-Women, Child and Disabled Welfare (CV)	20.97	13.65	7.32
20	XXVII- Agriculture (RV)	612.38	537.92	74.46
21	XXXI- Panchayat Raj (RV)	1199.59	1000.55	199.04
22	XXXI- Panchayat Raj (CV)	301.78	198.04	103.74
23	XXXII- Rural Development (RV)	162.88	140.22	22.66
24	XXXIII-Major and Medium Irrigation (RV)	1482.35	351.53	1130.82
25	XXXIII-Major and Medium Irrigation (CC)	43.00	1.68	41.32
26	XXXIV- Minor Irrigation (RV)	161.19	70.96	90.23
27	XXXIV- Minor Irrigation (CV)	757.80	2.81	754.99
28	XXXV- Energy(RV)	14.09	6.09	8.00
29	XXXVI-Industries and Commerce (RV)	477.80	344.79	133.01
30	XXXVII-Tourism, Art and Culture (RV)	73.02	54.59	18.43
	Total	12761.93	7737.61	5024.32

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 ₹ 10 crore
on 30 and 31 March 2012
(Refer paragraph 2.4.12; page 38)**

(₹ in crore)

Sl No.	Grant No.	Major Head	Amount of surrender
1	I	2011 State Legislature	14.86
2	III	2014 Administration of Justice	103.73
3	IV	2014 Administration of Justice	17.27
4	IV	4070 Capital outlay on other Administrative Services	11.13
5	V	2029 Land Revenue	81.56
6	V	2030 Stamps and Registration	46.56
7	V	2053 District Administration	29.94
8	V	4250 Capital outlay on Other Social Services	80.62
9	VI	2039 State Excise	99.84
10	VII	2040 Taxes on Sales, Trade etc.	56.81
11	VIII	2041 Taxes on Vehicles	21.48
12	IX	2047 Other Fiscal Services	87.26
13	IX	2048 Appropriation for Reduction or Avoidance of Debt	11.88
14	IX	2049 Interest Payments (Charged)	875.70
15	IX	2052 Secretariat General Services	227.72
16	IX	2054 Treasury and Accounts Administration	38.74
17	IX	6003 Internal Debt of the State Government (Charged)	2948.74
18	X	2055 Police	30.15
19	X	4055 Capital outlay on Police	71.14
20	X	6216 Loans for Housing	15.21
21	XI	2059 Public Works	49.66
22	XI	3054 Roads and Bridges	90.09
23	XI	5054 Capital outlay on Roads and bridges	295.38
24	XI	4059 Capital outlay on Public Works	55.00
25	XI	4202 Capital outlay on Education, Sports, Art and Culture	22.54
26	XII	2202 General Education	1129.09
27	XII	2059 Public Works	1198.45
28	XII	4202 Capital outlay on Education ,Sports, Art and Culture	19.68
29	XIII	2059 Public Works	320.46
30	XIII	2202 General Education	284.95
31	XIII	4202 capital outlay on Education, Sports, Art and Culture	20.50
32	XIV	2203 Technical Education	126.04
33	XIV	4202 Capital outlay on Education, Sports, Art and Culture	32.91
34	XV	2204 Sports and Youth Services	18.84
35	XVI	2059 Public Works	415.28
36	XVI	2210 Medical and Public Health	175.94
37	XVI	4210 Capital out lay on Medical and Public Health	37.92
38	XVI	6210 Loans for Medical and Public Health	50.48
39	XVII	2215 Water supply and Sanitation	1272.59

Sl No.	Grant No.	Major Head	Amount of surrender
40	XVII	6215 Loans for Water supply and Sanitation	742.92
41	XVIII	2216 Housing	435.89
42	XVIII	6216 Loans for Housing	122.64
43	XIX	2220 Information and Publicity	19.00
44	XX	2059 Public Works	49.72
45	XX	4250 Capital outlay on Other Social Services	12.62
46	XXI	2059 Public Works	495.56
47	XXI	4225 Capital outlay on Welfare of Scheduled Castes. Scheduled Tribes and Other Backward Classes	107.23
48	XXII	2059 Public Works	393.73
49	XXII	4225 Capital outlay on Welfare of Scheduled Castes. Scheduled Tribes and Other Backward Classes	79.45
50	XXII	6225 Loans for Welfare of Scheduled Castes. Scheduled Tribes and Other Backward Classes	30.63
51	XXIII	2059 Public Works	697.37
52	XXIII	4225 Capital outlay on Welfare of Scheduled Castes. Scheduled Tribes and Other Backward Classes	12.27
53	XXV	2059 Public Works	513.23
54	XXV	4235 Capital outlay on Social Security and Welfare	13.65
55	XXVII	2059 Public Works	472.48
56	XXVII	2401 Crop Husbandry	59.38
57	XXVIII	2059 Public Works	193.65
58	XXVIII	2403 Animal Husbandry	67.77
59	XXVIII	4405 Capital outlay on Fisheries	11.75
60	XXIX	2059 Public Works	114.19
61	XXX	2425 Co-operation	142.36
62	XXX	4425 Capital outlay on Co-operation	50.00
63	XXXI	2215 Water supply and Sanitation	275.49
64	XXXI	2515 Other Rural Development Programmes	725.06
65	XXXI	4215 Capital outlay on Water Supply and Sanitation	198.04
66	XXXII	2235 Social Security and Welfare	136.67
67	XXXIII	2700 Major Irrigation	345.17
68	XXXIII	4700 Capital outlay on Major Irrigation	2615.36
69	XXXIII	4701 Capital outlay on Medium Irrigation	44.49
70	XXXIV	2702 Minor Irrigation	70.96
71	XXXVI	2059 Public Works	175.69
72	XXXVI	2851 Village and Small Industries	68.14
73	XXXVI	2852 Industries	97.41
74	XXXVI	4851 Capital outlay on Village and Small Industries	10.29
75	XXXVI	6851 Loans for Village and Small Industries	22.28
76	XXXVI	6860 Loans for Consumer Industries	16.90
77	XXXVII	2205 Art and Culture	54.59
78	XXXVIII	2236 Nutrition	327.10
79	XXXIX	3451 Secretariat Economic Services	14.95
Total			20522.22

Appendix-2.10

**Statement showing non-incorporation of correction slips
(Refer paragraph 2.7.1 page 42)**

Prescribed procedure as per correction slips	Remarks
<p>Correction slip no. 417, dated 16-01-2002 provides distinct minor heads for the following bodies</p> <p>191-Assistance to Municipal Corporation</p> <p>192- Assistance to Municipalities/Municipal Councils</p> <p>193-Assistance to Nagar Panchayats/Notified Area Committees</p> <p>195-Assistance to Co-operatives</p> <p>196- Assistance to Zilla Parishads/ District level Panchayats</p> <p>197-Assistance to Block Panchayats/Intermediate Level Panchayats</p> <p>198-Assistance to Gram Panchayats</p> <p>199-Assistance to Other Non-Government Institutions</p>	<p>The State Government continues to make budgetary provision against single minor head '191' under Major Head 2217-Urban Development to meet the expenditure in respect of i) Municipalities, ii)Municipal Corporations, iii) Local Bodies, HMDA, iv)Other Urban Development Authorities, v) Urban Infrastructure and Governance, vi) Integrated Housing and slum development under Jawaharlal Nehru National Urban Renewal Mission etc. (JNNURM)</p>
<p>Correction slip no. 446, dated 22-10-2002, details of each plan/Non-plan, scheme/programme are to be shown at sub-head level below minor head 003-Training</p>	<p>Instead of mentioning the distinct purpose/institution incurring the expenditure under sub-head below the minor head 003- Training, the Government depicts different sub head numbers with the same nomenclature namely 2014-003-SH(06) Training, 2014-003- SH(07) Training, 2014-003- SH(08) Training. This makes CCO based identification difficult. Sub-head nomenclature should distinctly indicate purpose/institution after Training”.</p>
<p>Correction slip nos. 382 & 383 dated 23-11-2000 and correction slips nos. 508 to 510 dated 13-5-2004, expenditure on maintenance and repairs is to be booked under two distinct sub-heads namely 'work charged establishment' and 'other maintenance' below minor head 053 under the Major Heads 2059-Public works, 2216-Housing, 2700-Major Irrigation, 2701-Medium Irrigation, 2702-Minor Irrigation and 3054-Roads& Bridges.</p>	<p>State Government continues to exhibit these classifications at sub-detailed head level i.e. 272 and 273 below detailed head 270-minor works instead of sub head level.</p>
<p>Non-incorporation of correction slips issued to LMMH from time to time by CGA</p> <p>Correction slip nos. 508,509,511 &512 dated 13-5-2004 for operation of new Major Heads 0700,2700,4700 and 6700 for Major Irrigation and 0701,2701,4701 and 6701 for Medium Irrigation</p>	<p>The State Government has adopted the correction slip up to the Major head level only in Budget Estimates 2011-12. From the Sub Major head level correction slip has not been adopted in the budgetary documents. Such non-adoption prevents inter-state comparisons in the Combined Finance and Appropriation Accounts.</p>

Appendix-2.11

Detailed Head 530-major works appearing under Revenue section
(Refer paragraph 2.7.7; page 43)

(₹ in crore)

Grant Number	Classification	Budget
XI-Roads, Buildings & Ports	3054-80-001-03-530 NV	0.22
	3054-80-001-03-530 NC	0.61
XXXIII-Major & Medium Irrigation	2705-00-103-11-08-530	0.01
	2700-80-001-11-02-530	0.08
	2700-80-800-03-19-530	100.00
	2700-80-800-03-19-530	3.00
XXXIV-Minor Irrigation	2702-01-796-03-10-530	12.00
	2702-02-001-11-01-530	5.00
	2702-02-005-03-05-530	4.00
	2702-03-101-03-10-530	93.00

Appendix-2.12

Detailed Head 270-Minor works appearing under Capital section
(Refer paragraph 2.7.8; page 43)

(₹ in crore)

Grant No.	Classification	Budget
XXXIII-Major & Medium Irrigation	4700 - 1 - 125 - 11 - 26 - 270	70.00
	4700 - 1 - 166 - 11 - 27 - 270	37.93
	4700 - 1 - 157 - 11 - 27 - 270	16.00
	4700 - 1 - 129 - 11 - 26 - 270	12.90
	4700 - 1 - 159 - 21 - 26 - 270	10.00
	4700 - 1 - 144 - 11 - 26 - 270	10.00

Appendix-2.13

Detailed Head 310-Grants-in-aid appearing under Capital section
(Refer paragraph 2.7.8; page 43)

(₹ in crore)

Grant No.	Classification	Budget
XI-Roads, Buildings and Ports	5054 - 80 - 001 - 11 - 01 - 310	@
	5054 - 80 - 001 - 11 - 03 - 310	#
XVII-Municipal Administration and Urban Development	4215 - 01 - 101 - 11 - 05 - 310	*
XXXIII- Major and Medium Irrigation	4700 - 80 - 800 - 11 - 04 - 310	1.50
	4700 - 01 - 129 - 03 - 34 - 310	10.00
	4700 - 01 - 129 - 03 - 37 - 310	1.80
XXXIV – Minor Irrigation	4702 - 00 - 101 - 11 - 12 - 310	0.01

@₹ 35,000; #₹ 45,000; *₹ 10,000

Appendix 3.1

Year-wise position of outstanding UCs as of 31 March 2012

(Refer paragraph 3.2; page 45)

Department	Year	Number of UCs outstanding	(₹ in crore)
			Amount
Director of School Education	1992-93	3	1.55
Labour & Employment	1993-94	4	0.46
	1994-95	5	0.65
	1995-96	2	0.49
	1996-97	6	0.60
Municipal Administration & Urban Development	2010-11	7	1.04
	2011-12	187	80.41
Total		214	85.20

Appendix 3.2

Statement showing submission of accounts and status of audit of autonomous bodies

(Refer paragraph 3.3; page 45)

Sl. No.	Name of body/authority	Period of entrustment	Year up to which accounts were rendered	Period upto which Separate Audit Report was issued	Placement of SAR in the Legislature	Comments
Urban Development Authorities						
1	AP Vaidya Vidhana Parishad	2009-10	2005-06	2005-06	2004-05	Approved Accounts from 2006-12 were not provided for audit.
2	Hyderabad Metropolitan Development Authority	2010-11 onwards	2008-09	2002-03	2000-01	While accounts were given upto 2008-09 supporting vouchers were not provided. Hence audit could not be taken up.
3	Visakhapatnam Urban Development Authority	2010-11 onwards	2010-11	2008-09	2001-02	Audit under progress for 2009-10 & 2010-11
4	Tirupati Urban Development Authority	2010-11 onwards	2010-11	2008-09	2001-02	SAR for 2009-10 is under finalisation. Audit being taken up for 2010-11.
5	Kakatiya Urban Development Authority	2010-11 onwards	2006-07	2006-07	1998-99	Approved Accounts from 2007-12 were not provided for audit.
6	Vijayawada-Guntur-Tenali-Mangalagiri-Urban Development Authority	2012-13	2008-09	2008-09	2000-01	Approved Accounts from 2009-12 were not provided for audit.
7	Sri Satya Sai Urban Development Authority	2008-09	2002-03	--	--	Records not produced due to fire accident.
8	Hyderabad Metropolitan Water Supply & Sewerage Board	2010-11 onwards	2005-06	2005-06	Not required as per bye laws of the Board	Approved Accounts from 2006-12 were not provided for audit.
Integrated Tribal Development Agencies						
9	ITDA, Bhadrachalam	2011-12	2010-11	2009-10	Not required as per bye laws	Approved accounts for 2010-11 were not provided for audit.

Sl. No.	Name of body/authority	Period of entrustment	Year up to which accounts were rendered	Period upto which Separate Audit Report was issued	Placement of SAR in the Legislature	Comments
10	ITDA, Seethampet	2011-12	2008-09	2008-09	-do-	Approved Accounts from 2009-12 were not provided for audit.
11	ITDA, Srisailam	2011-12	2006-07	2006-07	-do-	Approved Accounts from 2007-12 were not provided for audit.
12	ITDA, Parvathipuram	2011-12	2008-09	2008-09	-do-	Approved Accounts from 2009-12 were not provided for audit.
13	ITDA, Paderu	2011-12	2009-10	2009-10	-do-	Approved Accounts from 2010-12 were not provided for audit.
14	ITDA, Rampachodavaram	2011-12	2006-07	2006-07	-do-	Approved Accounts from 2007-12 were not provided for audit.
15	ITDA, K.R. Puram	2011-12	2010-11	2009-10	-do-	Approved accounts from 2010-11 were not provided for audit.
16	ITDA, Utnoor	2011-12	2008-09	2007-08	-do-	Approved accounts for 2008-09 received recently and currently being audited.
17	ITDA, Nellore	2011-12	2009-10	2009-10	-do-	Approved Accounts from 2010-12 were not provided for audit.
18	ITDA, Eturunagaram	2011-12	2006-07	2006-07	-do-	Approved Accounts from 2007-12 were not provided for audit.

Appendix 3.3
Statement of Bodies and Authorities whose accounts
have not been received
(Refer paragraph 3.3; page 45)

Sl No.	Name of the body/ Authority	No. of bodies/ authorities	Years for which accounts had not been received	No. of annual accounts in arrears as of June 2012
Higher Education				
1	Universities	11	2004-05 to 2011-12	24
2	Aided colleges	121	1993-94 to 2011-12	914
3	AP State Council of Higher Education	1	2009-10 to 2011-12	3
4	Societies	7	1999-2000 to 2011-12	36
School Education				
5	Zilla Grandhalaya Samsthas	22	1997-98 to 2011-12	149
6	Zilla Saksharatha Samities	23	1997-98 to 2011-12	228
Health Medical and Family Welfare				
7	AP AIDS Control Society	1	2010-11 to 2011-12	2
8	AP Health Medical Housing and Infrastructure Development Corporation	1	2011-12	1
9	AP Medicinal and Aromatic Plants Board	1	2009-10 to 2011-12	3
10	AP State TB Society	1	2011-12	1
11	AP Vaidya Vidhana Parishad	1	2006-07 to 2011-12	6
12	AP Yogadhyayana Parishad	1	2006-07 to 2011-12	6
13	Hyderabad Akshara Jyothi Samithi, Hyderabad	1	2006-07 to 2011-12	6
14	Indian Institute of Health and Family Welfare	1	2009-10 to 2011-12	3
15	MNJ Institute of Oncology	1	2010-11 to 2011-12	2
16	Nizam's Institute of Medical Sciences	1	2007-08 to 2011-12	5
17	NTR University of Health Sciences	1	2010-11 to 2011-12	2
18	Sri Venkateswara Institute of Medical Sciences	1	2011-12	1
19	State Blindness Control Society, Hyderabad	1	2006-07 to 2011-12	6
20	State TB Office	1	2003-04 to 2011-12	9
Municipal Administration and Urban Development				
21	QQUDA	1	2010-11 to 2011-12	2
Backward Classes Welfare				
22	BC Finance Corporation, Hyderabad	1	2004-05 to 2011-12	8
23	AP Study Circle, Anantapur	1	1997-98 to 2011-12	15

Sl No.	Name of the body/ Authority	No. of bodies/ authorities	Years for which accounts had not been received	No. of annual accounts in arrears as of June 2012
24	AP Study Circle, Guntur	1	2006-07 to 2011-12	6
25	AP Study Circle, Hyderabad	1	2007-08 to 2011-12	5
26	AP Study Circle, Warangal	1	2006-07 to 2011-12	6
27	AP Washermen Cooperative Society, Hyderabad	1	2005-06 to 2011-12	7
28	BC Service Cooperative Societies	15	2004-05 to 2011-12	73
Minorities Welfare				
29	AP Haj Committee	1	2011-12	1
Social Welfare				
30	AP SC Finance Corporation, Hyderabad	1	2009-10 to 2011-12	3
31	AP SWREIS, Hyderabad	1	2008-09 to 2011-12	4
32	AP Social Welfare Fund, Hyderabad	1	2001-02 to 2011-12	11
33	SCSC Societies	23	2001-02 to 2011-12	85
Tribal Welfare				
34	AP ST Finance Corporation, (TRICOR)	1	2004-05 to 2011-12	8
35	AP Tribal Welfare Ashram Residential Educational Institutions Society (TWREIS), Hyderabad	1	2006-07 to 2011-12	6
36	Girijan Cooperative Corporation (GCC)	1	2011-12	1
Women Development and Child Welfare				
37	AP Social Welfare Board	1	2011-12	1
38	AP State Council for Child Welfare	1	2011-12	1
39	AP Vikalangula Finance Corporation	1	2011-12	1
40	AP Women Cooperative Finance Corporation, Hyderabad	1	2006-07 to 2011-12	6
41	AP Creche Committee, Hyderabad	1	2011-12	1
42	Kurnool Dist. Society for Rehabilitation of Child Labour	1	2008-09 to 2011-12	4
Law				
43	A.P.State Legal Services Authority, Hyderabad	1	2009-10 to 2011-12	3
44	District Legal Services	22	2006-07 to 2011-12	60
45	A.P.Advocate Clerks Welfare Fund	1	2008-09 to 2011-12	4
46	A.P.Advocate Welfare Fund	1	2008-09 to 2011-12	4
47	NALSAR	1	2010-11 to 2011-12	2
Panchayat Raj and Rural Development				
48	STEP	22	2005-06 to 2011-12	66
49	DRDA	22	2005-06 to 2011-12	79
50	DWMA	22	2006-07 to 2011-12	70

Sl No.	Name of the body/ Authority	No. of bodies/ authorities	Years for which accounts had not been received	No. of annual accounts in arrears as of June 2012
51	Society for Eradication of Rural Poverty (SERP)	1	2008-09 to 2011-12	4
Labour Employment, Training and Factories				
52	Rajiv Udyogsri Society	1	2009-10 to 2011-12	3
53	AP Building & other construction workers Welfare Board, Hyderabad	1	2009-10 to 2011-12	3
Youth Advancement, Tourism and Culture				
54	Dr. Y.S.R. Institute and Hospitality Management	1	2009-10 to 2011-12	3
55	Ravindra Bharathi	1	2005-06 to 2011-12	7
56	Sports Authority of Andhra Pradesh	1	2009-10 to 2011-12	3
Revenue				
57	AP Disaster Mitigation Society	1	2010 to 2011-12	2
Environment Forests, Science and Technology				
58	AP State Remote Sensing Application Centre	1	2009-10 to 2011-12	3
Planning				
59	Centre for Economic and Social Studies	1	2007-08 to 2011-12	5
Total		358		1,983

Appendix 3.4

**Un-reconciled expenditure (₹ 500 crore and above cases only)
(Refer paragraph 3.4; page 46)**

(₹ in crore)		
Sl. No.	Department/Controlling Officer	Amount not reconciled
1	Director General & Inspector General of Police, (MH 2055-Police)	3,003
2	Municipal Administration and Urban Development, Secretariat (MH 2217- Urban Development)	2,105
3	Power Projects (MH 6801- Loans for Power Projects)	1,475
4	Director General & Inspector General of Police (MH 6216-Loans for Housing)	1,268
5	Municipal Administration and Urban Development, Secretariat Department (MH 6217-Loans for Urban Development)	1,201
6	Finance, (MH 2049 – Interest payments)	827
7	Chief Engineer, FMC (SRSP) & SYP, LMD Colony, Karimnagar (MH 4700- Capital Outlay on Major Irrigation)	808
8	Engineer-in-Chief Roads (MH 3054-Roads and Bridges)	713
9	Planning Department, Secretariat (MH 5475- Capital Outlay on other General Economic Services)	702
10	Chief Engineer, (PROJ), Ongole (MH 4700- Capital Outlay on Major Irrigation)	690
11	Chief Engineer, Indira Sagar Polavaram Project (MH 4700- Capital Outlay on Major Irrigation)	655
12	Chief Engineer, DR.B.R.Ambedkar Pranahita-Chevella SS (MH 4700- Capital Outlay on Major Irrigation)	604
13	Registrar of High Court (MH 2014-Administration of Justice)	520
14	Chief Engineer, Minor Irrigation (MH 4702- Capital Outlay on Minor Irrigation)	507

Appendix 3.5

Excess payment of pension/family pension (Refer paragraph 3.5; page 46)

(₹ in lakh)

Nature of Irregularity	No. of cases	Amount involved ¹
Non-reduction of commuted value of pension (CVP) from original pension / 2 nd CVP.	109	51
Excess payment of pension/ family pension beyond time limit.	115	94
Incorrect computation and consolidation/double consolidation of pension/family pension and arrears of pension.	30	23
Irregular sanction of Dearness Relief.	38	22
Payment of Family Pension at enhanced rates beyond the period of eligibility.	5	10
Payment of inadmissible financial assistance.	6	13
Excess payment of additional quantum of pension.	35	7
Excess payment due to non-recovery of the amount from Gratuity/Pension.	5	4
Payment of full pension against provisional Pension.	1	2
Incorrect raising of each half share of Pension to minimum.	5	1
Erroneous / un-authorized payment of Pension/ Family Pension.	3	2
Incorrect restoration of commuted portion of Pension.	4	@
Non-deduction of anticipatory Pension.	1	#
Double Payment of Pension.	2	1
Payment of Pension even after death of the Pensioner.	2	11
Payment of Pension even after transfer of PPO.	6	2
Excess payment of Medical Allowance.	2	*
Non-deduction of Income-tax at source.	5	\$
Total	374	243

¹ Excludes 36 cases involving ₹ 27,36,435 which was recovered at the instance of audit.

@ ₹ 43,742, # ₹ 13,072 and * ₹ 8,800 and \$ ₹ 22,510

Appendix 3.6

Variation in the figures of receipts & expenditure (Refer paragraph 3.7; page 47)

(₹ in crore)

Name of the Corporation		Figures As Per PD Account Bank Statement	Figures as per PAG(A&E)	Difference
SERP	Receipts	1647	1684	37
	Expenditure	1647	1678	31
APSCSCL	Receipts	2280	1652	628
	Expenditure	2280	2114	166

Appendix 3.7

**Statement showing Department-wise details of pending DC bills
at the end of 2011-12
(Refer paragraph 3.9; page 50)**

(₹ in crore)

Sl. No	Department	No. of Bills	Amount
1	Agriculture	299	865.58
2	Revenue, Registration and Relief	3,791	278.27
3	School Education	552	47.78
4	Panchayat Raj & Rural Development	74	28.96
5	Medical and Health	21,583	23.14
6	Fiscal Administration, Planning, Surveys and Statistics	281	15.62
7	Major and Medium Irrigation	1	10.00
8	Home Administration	145	5.41
9	Animal Husbandry	19	3.78
10	Sports and Youth Services	343	3.67
11	Commercial Taxes Administration	11	0.94
12	Administration of Justice	22	0.73
13	Industries and Commerce	10	0.67
14	Labour and Employment	27	0.24
15	Tourism, Art and Culture	4	0.21
16	Civil Supplies Administration	9	0.19
17	Higher Education	8	0.17
18	Energy, Forest	4	0.17
19	Municipal Administration and Urban Development	11	0.12
20	Women, Child and Disabled Welfare	11	0.10
21	General Administration and Elections	11	0.06
22	Social Welfare	17	0.05
23	Transport Administration	2	0.04
24	Roads, Buildings and Ports	19	0.02

Sl. No	Department	No. of Bills	Amount
25	Information and Public Relations	33	0.02
26	Backward classes welfare	8	0.01
27	Tribal Welfare	6	0.01
28	Excise Administration	2	@
29	Administration of Religious Endowments	1	^
30	Technical Education	1	#
31	O/o. Special Commissioner, A.P. at New Delhi	1	*
		27,306	1,285.97

@ ₹ 15,769; ^ ₹ 3,647; # ₹ 4,000; * ₹ 34,400

Appendix 4.1

Glossary of terms

Terms	Basis of calculation
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal liabilities)/2] * 100
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plant grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or avoidance of debt
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)
Development Expenditure	Social Services + Economic Services
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Interest received as per cent to Loans Outstanding	Interest Received/[(opening balance + Closing balance of Loans and Advances)/2] * 100
Interest spread	GSDP growth rate – Average Interest Rate
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)
Quantum spread	Debt stock * Interest spread
Rate of growth (ROG)	[(Current year Amount/Previous year Amount)-1] * 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Terms	Description
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.
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. (sum of opening and closing balances of fiscal liabilities/2) X 100
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 per cent
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

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 “The States’ Debt Consolidation and Relief Facility (DCRF) (2005-06 to 2009-10)” under which general debt relief is provided by consolidating and rescheduling at substantially reduced rates of interest the Central loans granted to States of enacting the FRBM Act and debt waiver is granted on fiscal performance, linked to the reduction of revenue deficits of States
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.
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.
Debt stabilization	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-GSDP 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 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.
Merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual’s consumption of such good leads to no subtractions from any other individual’s consumption of that good, et. Enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods 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 subsidized 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.
Net availability of Borrowed funds	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.
Primary revenue deficit	Primary revenue deficit defined as gap between non interest revenue expenditure o 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.

Primary expenditure	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.
Sufficiency of non-debt receipts	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. $\text{Non debt receipts} = \text{incremental growth of revenue receipts} - \text{Incremental growth of interest payments} - \text{Incremental primary revenue expenditure}$.

Appendix 4.2

Acronyms and abbreviations

Acronym		Full form
AABY	:	Aam Admi Bhima Yojana
AC Bills	:	Abstract Contingent Bills
AE	:	Aggregate Expenditure
AIDS	:	Acquired Immuno Deficiency Syndrome
APFRBM Act	:	Andhra Pradesh Fiscal Responsibility and Budget Management
APGENCO	:	Andhra Pradesh Generation Corporation
APLSDA	:	Andhra Pradesh Live Stock Development Agency
APSAM&ETI	:	State Agricultural Management and Extension Training Institute
APMIP	:	Andhra Pradesh Micro Irrigation Project
APRPRP	:	Andhra Pradesh Rural Poverty Reduction Project
APSACS	:	Andhra Pradesh State AIDS Control Society
APSCSCL	:	AP State Civil Supplies Corporation Limited
APS e-COPS	:	Andhra Pradesh Society for Electronic Computerisation of Police Services
APSHM	:	Andhra Pradesh State Horticulture Mission
APSREGS	:	Andhra Pradesh State Rural Employment Guarantee Scheme
APSWREIS	:	AP Social Welfare Residential Educational Institutions Society
APSRDA	:	Andhra Pradesh State Rural Roads Development Agency
APRTC	:	Andhra Pradesh State Road Transport Corporation
APTRANSCO	:	Transmission Corporation of Andhra Pradesh
BE	:	Budget Estimates
CAG	:	Comptroller and Auditor General of India
CAGR	:	Compound Annual Growth Rate
CB	:	Closing Balance
C&DA	:	Commissioner and Director of Agriculture
CE	:	Capital Expenditure
CF	:	Contingency Fund
CGA	:	Controller General of Accounts
CSS	:	Centrally Sponsored Schemes
DC Bills	:	Detailed Contingent Bills
DDs	:	Demand Drafts
DE	:	Development Expenditure
DRDA	:	District Rural Development Agency
DWCRA	:	Development of Women and Children in Rural Areas
DWMA	:	District Water Management Agency
FCP	:	Fiscal Correction Path
FD	:	Fiscal Deficit

Acronym		Full form
FPSS	:	Fiscal Policy Strategy Statement
FRL	:	Fiscal Responsibility Legislation
GOI	:	Government of India
GSDP	:	Gross State Domestic Product
HODs	:	Heads of Departments
IAY	:	Indira Awas Yojana
INDIRAMMA	:	Integrated Novel Development in Rural Areas and Modal Municipal Areas
ITDA	:	Integrated Tribal Development Agency
JNNURM	:	Jawaharlal Nehru National Urban Renewal Mission
LPG	:	Liquefied Petroleum Gas
MEFS	:	Macro Economic Framework Statement
NALSAR	:	National Academy of Legal Studies and Research
NEDCAP	:	Non conventional Energy Development Corporation of Andhra Pradesh
NOAPS	:	National Old Age Pension Scheme
NPRE	:	Non-Plan Revenue Expenditure
NRDWP	:	National Rural Drinking Water Programme
NRHM	:	National Rural Health Mission
NSSF	:	National Small Savings Fund
NTR	:	Non-Tax Revenue
O&M	:	Operations and Maintenance
OTR	:	Own Tax Revenue
PAC	:	Public Accounts Committee
PD	:	Primary Deficit
PDA	:	Personal Deposit Account
PERT Chart	:	Programme/Project Evaluation and Review Technique
PF	:	Provident Fund
PPO	:	Pension Payment Order
PMS	:	Post Metric Scholarship
PRC	:	Pay Revision Commission
QQUA	:	Quli Qutubshah Urban Development Authority
RBI	:	Reserve Bank of India
RD	:	Revenue Deficit
RDO	:	Revenue Divisional Officer
RE	:	Revenue Expenditure
RMSA	:	Rashtriya Madhyamik Shiksha Abhiyan
RR	:	Revenue Receipts
RVMA	:	Rajiv Vidya Mission Authority
S&W	:	Salaries and Wages

Acronym		Full form
SAAP	:	Sports Authority of Andhra Pradesh
SBCS	:	State Blindness Control Society
SCSCS	:	Scheduled Castes Service Co-operative Society
SDL	:	State Development Loan
SH&FWS	:	State Health and Family Welfare Society
SSA	:	Sarva Siksha Abhiyan
SSE	:	Social Sector Expenditure
STBCS	:	State TB Control Society
SWSM	:	State Water Supply Mission
TE	:	Total Expenditure
TFC	:	Twelfth Finance Commission
TRICOR	:	Tribal Cooperatives
UC	:	Utilisation Certificate
VAT	:	Value Added Tax
WMA	:	Ways and Means Advances