

Appendix 1.1
State Profile of Andhra Pradesh
(Refer para on State Profile, page 1)

A General Data				
Sl.No	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=21.92 per cent)			9.20 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 = 42 per 1,000 live births)			41
7	Life Expectancy at birth***(All India Average = 66.1 years)			64.4 years
8	Gini Coefficient****			
	a.	Rural (All India = 0.29)		0.28
	b.	Urban (All India = 0.38)		0.38
9	Gross State Domestic Product (GSDP) 2012-13 at current price			₹ 7,45,782 crore
	Per capita GSDP CAGR (2003-04 to 2012-13)		Andhra Pradesh	15.18
			General Category States	14.94
10	GSDP CAGR (2003-04 to 2012-13)		Andhra Pradesh	16.35
			General Category States	16.37
11	*****Population Growth (2003-04 to 2012-13)		Andhra Pradesh	9.50
			General Category States	13.22
B Financial Data				
Particulars				
CAGR¹		2002-03 to 2011-12		2002-03 to 2012-13
		General States	Category Andhra Pradesh	Andhra Pradesh
(in per cent)				
a.	of Revenue Receipts	17.48	16.88	16.21
b.	of Own Tax Revenue	17.44	18.39	17.71
c.	of Non Tax Revenue	12.64	15.85	18.01
d.	of Total Expenditure	14.15	15.04	14.65
e.	of Capital Expenditure	16.83	18.88	17.90
f.	of Revenue Expenditure on Education	16.85	15.65	14.98
g.	of Revenue Expenditure on Health	15.35	16.55	15.37
h.	of Salary and Wages	14.18	14.67	14.38
i.	of Pension	18.36	20.96	19.54

* Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology.

** Infant Mortality rate (SRS Bulletin September 2013).

*** 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, 2009-10; 66th Round
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.

***** Projected total population 2001-2026 by Census India.

¹ Details of CAGR worked out on the basis of information furnished by the 16 General Category States (excluding Delhi, Goa and Puducherry)

Appendix 1.2

Structure of Government accounts and layout of Finance Accounts

(Refer paragraph 1.1, page 2)

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 2012-13
(Refer paragraph 1.2; page 2)

(₹ in crore)

Receipts			Disbursements				
2011-12		2012-13	2011-12		2012-13		
					Non Plan	Plan	Total
Section-A: Revenue							
93554	I. Revenue receipts	103830	90415	I. Revenue expenditure	77461	25241	102702
53284	Tax revenue	59875	29874	General Services	33007	57	33064
			38017	Social Services	23150	18455	41605
11694	Non-tax revenue	15999	14934	Education, Sports, Art and Culture	13277	3113	16390
			5026	Health and Family Welfare	3409	1937	5346
17751	State's share of Union Taxes	20271	3318	Water Supply, Sanitation, Housing and Urban Development	1103	2219	3322
3499	Non-Plan grants	784	312	Information and Broadcasting	71	129	200
3957	Grants for State Plan Schemes	3223	5756	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1633	5556	7189
3369	Grants for Central and Centrally sponsored Plan Schemes	3678	264	Labour and Labour Welfare	175	106	281
			8367	Social Welfare and Nutrition	3442	5395	8837
			40	Others	40	0	40
			22309	Economic Services	21146	6729	27875
			4189	Agriculture and allied Activities	1815	2827	4642
			3680	Rural Development	2063	1500	3563
			6895	Irrigation and Flood Control	8529	355	8884
			4416	Energy	6289	3	6292
			470	Industry and Minerals	224	688	912
			1639	Transport	1982	173	2155
			13	Science, Technology and Environment	2	28	30
			1007	General Economic Service	242	1155	1397
			215	Grants-in-aid and Contributions	158	0	158
---	II. Revenue deficit carried over to Section B	---	3138	II. Revenue Surplus carried over to Section B			1128

Section-B: Others							
8830	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	9322	---	III. Opening Overdraft from RBI	---	---	---
---	IV. Miscellaneous Capital receipts	---	13722	IV. Capital Outlay	12	15137	15149
			83	General Services	0	212	212
			830	Social Services	0	1072	1072
			121	Education, Sports, Art and Culture	0	278	278
			74	Health and Family Welfare	0	82	82
			178	Water Supply, Sanitation, Housing and Urban Development	0	238	238
			390	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	394	394
			13	Social Welfare and Nutrition	0	22	22
			54	Others	0	58	58
			12809	Economic Services	12	13853	13865
			77	Agriculture and allied Activities	0	11	11
			0	Rural Development Programme	0	0	0
			10783	Irrigation and Flood Control	0	10659	10659
			33	Energy	0	91	91
			8	Industry and Minerals	0	8	8
			1206	Transport	12	2099	2111
			702	General Economic Services	0	985	985
164	V. Recoveries of Loans and Advances	426	4983	V. Loans and Advances disbursed	89	3824	3913
35	From Power Projects	211	1475	For Power Projects	0	373	373
93	From Government Servants	168	220	To Government Servants	87	0	87
36	From others	47	3288	To Others	0	3453	3453
3138	VI. Revenue surplus brought down	1128	---	VI. Revenue deficit brought down	---	---	---
19450	VII. Public Debt receipts	23311	6761	VII. Repayment of Public Debt	---	---	7677
16731	Internal Debt other than Ways and Means Advances and Overdraft	22128	5813	Internal debt other than Ways and Means Advances and Overdraft	---	6531	---
---	Net transactions of Ways and Means Advances including Overdraft	---	---	Net transactions of Ways and Means Advances including Overdraft	---	---	---
2719	Loans and Advances from Central Government	1183	948	Repayment of Loans and Advances to Central Government	---	1146	---

---	VIII. Appropriation to Contingency Fund	---	---	VIII. Appropriation to Contingency Fund	---	---	---
2	IX. Amount recouped to Contingency Fund	---	---	IX. Expenditure from Contingency Fund	2	---	2
86051	X. Public Account Receipt	94917	82848	X. Public Account disbursements	---	---	93201
3376	Small Savings and Provident Funds	3580	2156	Small Savings and Provident Funds	---	2390	---
2873	Net Reserve Funds	2243	1621	Net Reserve Funds	---	2436	---
19315	Net Suspense and Miscellaneous	22333	20026	Net Suspense and Miscellaneous	---	22599	---
17524	Remittances	18039	17427	Remittances	---	18720	---
42963	Deposits and Advances	48722	41618	Deposits and Advances	---	47056	---
---	XI. Closing Overdraft from Reserve Bank of India	---	9322	XI. Closing Cash Balance	---	---	9162
			5	Cash in Treasuries and Local Remittances	---	5	---
			403	Deposits with Reserve Bank and other Banks	---	-563	---
			2	Departmental cash balance including permanent advances	---	2	---
			8912	Cash balance investment and investment of earmarked funds	---	9718	---
211189	Total	232934	211189	Total			232934

Appendix 1.4

Actuals vis-à-vis Budget Estimates 2012-13

(Refer Paragraph 1.3; page 3)

(₹ in crore)

	B.E.	Actuals	Increase(+)/ Decrease(-)	Increase(+)/ Decrease(-) (in per cent)
1	2	3	(4) (3-2)	5
Revenue Receipts	116787	103830	-12957	-11.09
Taxes on Sales, Trade etc	45000	40715	-4285	-9.52
State Excise	10820	9129	-1691	-15.63
Taxes on immovable property other than agricultural lands	162	272	110	67.90
Taxes on vehicles	3640	3357	-283	-7.77
Stamps and Registration fees	4968	5115	147	2.96
Taxes on goods and Passengers	13	12	-1	-7.69
Land Revenue	153	62	-91	-59.48
Interest Receipts	8632	9626	994	11.52
Miscellaneous General Services	76	160	84	110.53
Non ferrous Mining and Metallurgical Industries	2734	2771	37	1.35
Revenue Expenditure	112342	102702	-9640	-8.58
General Education	17873	15260	-2613	-14.62
Water Supply and Sanitation	756	648	-108	-14.29
Pension and Other Retirement Benefits	11480	12089	609	5.30
Police	4161	4500	339	8.15
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6935	7190	255	3.68
Health and Family Welfare	5779	5346	-433	-7.49
Social Welfare and Nutrition	9208	8837	-371	-4.03
Roads and Bridges	1722	1921	199	11.56
Secretariat - Economic Services	716	948	232	32.40
Forestry and Wild Life	509	374	-135	-26.52
Rural Development	5597	3563	-2034	-36.34
Urban Development	3952	2002	-1950	-49.34
Irrigation and Flood Control	10085	8884	-1201	-11.91
District Administration	1321	954	-367	-27.78
Administration of Justice	788	647	-141	-17.89
Interest Payments	12226	11662	-564	-4.61
Power	5616	6289	673	11.98
Capital Receipts	0	0	0	0
Capital Expenditure	19973	15149	-4824	-24.15
Revenue Surplus(+)/Deficit(-)	4445	1128	-3317	-74.62
Fiscal deficit (-)	-20009	-17508	2501	-12.50
Primary Surplus(+)/Deficit(-)	-7783	-5846	1937	-24.89

Appendix 1.5

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

(Refer Paragraph 1.4; page 4)

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. 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 points 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 points 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.

Appendix 1.6

Time Series Data on State Government Finances

(Refer Paragraphs 1.6 & 1.12.2; pages 6 & 27)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A Receipts					
1. Revenue Receipts	62858(99)	64678(100)	80996(100)	93554(100)	103830(100)
(i) Tax Revenue	33358(53)	35176(54)	45139(56)	53284(57)	59875(58)
Taxes on Sales, Trade, etc.	21852(66)	23640(67)	29145(65)	34910(66)	40715(68)
State Excise	5752(17)	5849(17)	8265(18)	9612(18)	9129(15)
Taxes on Vehicles	1801(5)	1995(6)	2626(6)	2987(6)	3357(6)
Stamps and Registration fees	2931(9)	2639(8)	3834(8)	4385(8)	5115(9)
Land Revenue	130	222(1)	171	141	62
Other Taxes	892(3)	831(2)	1098(2)	1249(2)	1497(3)
(ii) Non Tax Revenue	9683(15)	7803(12)	10720(13)	11694(12)	15999(15)
(iii) State's share in Union taxes and duties	11802(19)	12141(10)	15237(19)	17751(19)	20271(20)
(iv) Grants in aid from GOI	8015(13)	9558(15)	9900(12)	10825(12)	7685(7)
2. Misc. Capital Receipts	---	---	---	---	---
3. Recovery of loans and advances	370(1)	143(0)	173(0)	165(0)	426
4. Total revenue and Non-debt capital receipts (1+2+3)	63228(80)	64821(77)	81169(81)	93719(83)	104256(82)
5. Public Debt Receipts	15353(20)	19753(23)	18722(19)	19450(17)	23311(18)
Internal Debt (excluding Ways and Means Advances and Overdraft)	14956(97)	18185(92)	16260(87)	16731(86)	22128(95)
Net transactions under Ways and Means Advances and Overdraft	---	---	218(1)	---	---
Loans and Advances from Government of India	397(3)	1568(8)	2244(12)	2719(14)	1183(5)
6. Total Receipts in the Consolidated Fund (4+5)	78581(52)	84574(54)	99891(57)	113169(57)	127567(57)
7. Contingency Fund receipts	1	7(0)	---	2(0)	---
8. Public Account receipts	72503(48)	71780(46)	76218(42)	86051(43)	94917(43)
9. Total Receipts of Government (6+7+8)	151085	156361	176109	199222	222484
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	61854(82)	63448(80)	78534(84)	90415(83)	102702(84)
Plan	18993(31)	15442(24)	19701(25)	23664(26)	25241(25)
Non-plan	42861(69)	48006(76)	58833(75)	66751(74)	77461(75)
General Services (including interest payments)	18730(30)	21392(34)	26708(34)	29874(33)	33064(32)
Social Services	25004(40)	25757(41)	32314(41)	38017(42)	41605(41)
Economic Services	17807(29)	16213(25)	19346(25)	22309(25)	27875(27)
Grant in aid and contributions	313(1)	86(0)	166(0)	215(0)	158(0)
11. Capital Expenditure	10367(14)	13793(17)	11123(12)	13722(13)	15149(12)
Plan	10611(102)	13955(101)	11120(100)	13687(100)	15137(100)
Non-plan	(-244(-2))	(-162(-1))	3(0)	35(0)	12(0)
General Services	59	92(1)	108(1)	83(1)	212(1)
Social Services	324	639(4)	609(5)	830(6)	1072(7)
Economic Services	9984	13062(95)	10406(94)	12809(93)	13865(92)
12. Disbursement of Loans and Advances	3414	1590(2)	3315(4)	4983(6)	3913(3)
13. Total (10+11+12)	75635	78831(93)	92972	109120(94)	121764(94)

14.	Repayment of Public Debt	4833	6277(7)	7881	6761(6)	7677(6)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4045	4782(76)	6160(77)	5813(86)	6531(85)
	Net transactions under ways and Means Advances and Overdraft	---	---	218(3)	---	---
	Loans and Advances from Government of India	788	1495(24)	1557(20)	948(14)	1146(15)
15.	Appropriation to Contingency Fund	---	---	---	---	---
16.	Total disbursement out of Consolidated Fund (13+14+15)	80468	85108(55)	100853	115881(79)	129441(58)
17.	Contingency Fund Disbursements	7	X	2	---	2
18.	Public account disbursement	74149	70243(45)	72407	82848(42)	93201(42)
19.	Total disbursement by the state (16+17+18)	154624	155351	173262	198729	222644
Part C. Deficits						
20.	Revenue Deficit(-)/Surplus(+) (1-10)	1004	1230	2462	3138	1128
21.	Fiscal Deficit(-)/Surplus (+) (4-13)	-12407	-14010	-11803	-15401	-17508
22.	Primary Deficit (-)/Surplus (+) (21-23)	-4350	-5096	-2128	-4840	-5846
Part D. Other Data						
23.	Interest Payments (included in revenue expenditure)	8057	8914	9675	10561	11662
24.	Financial Assistance to local bodies etc.	24807	19842	22914	33010	34820
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)[#]	426765	476835 (TRE)	570992 (SRE)	655181 (FRE)	745782 (PE)
28.	Outstanding fiscal liabilities (year end)[®]	106917	119807	134905	150512	169084
29.	Outstanding guarantees (year end)	15239	13135	12290	12286	14861
30.	Maximum amount guaranteed (year end)	29990	20324	299554	23543	38084
31.	Number of incomplete projects[^]	30	206	188	228	528
32.	Capital blocked in incomplete projects[^]	19892	36165	46330	49516	71595
Part E. Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax revenue/GSDP	0.078	0.074	0.079	0.081	0.080
	Own Non-Tax revenue/GSDP	0.023	0.016	0.019	0.018	0.021
	Central transfers/GSDP	0.046	0.046	0.044	0.044	0.027
II	Expenditure Management					
	Total expenditure/GSDP	0.177	0.165	0.163	0.167	0.163
	Total Expenditure/Revenue Receipts	1.203	1.219	1.148	1.166	1.173
	Revenue Expenditure/ Total Expenditure	0.818	0.805	0.845	0.829	0.843
	Expenditure on Social Services/Total Expenditure	0.331	0.327	0.348	0.348	0.342
	Expenditure on Economic Services/Total Expenditure	0.235	0.206	0.208	0.204	0.229
	Capital Expenditure/Total Expenditure	0.137	0.175	0.120	0.126	0.124
	Capital Expenditure on Social and Economic Services/ Total Expenditure	0.136	0.174	0.118	0.125	0.123
III	Management of Fiscal Imbalances					
	Revenue Deficit (surplus)/GSDP	0.002	0.003	0.004	0.005	0.002
	Fiscal Deficit/ GSDP	-0.029	-0.029	-0.021	-0.024	-0.023
	Primary Deficit/ GSDP	-0.010	-0.011	-0.003	-0.007	-0.008
	Revenue Surplus/Fiscal Deficit	-0.081	-0.088	-0.209	-0.204	-0.064
	Primary revenue balance/ GSDP	0.022	0.022	0.023	0.021	0.018

IV	Management Fiscal Liabilities					
	Fiscal liabilities/ GSDP	0.251	0.251	0.236	0.230	0.227
	Fiscal liabilities/RR	1.701	1.852	1.666	1.609	1.628
	Primary deficit <i>vis-a-vis</i> quantum spread	10861	12800	18101	21608	11020
	Debt Redemption (Principal + Interest)/Total Debt Receipts	0.840	0.850	0.915	0.853	0.808
V	Other Fiscal Health Indicators					
	Return on Investment	0.31	0.38	0.65	0.85	1.03
	Balance from Current Revenue (` in crore)	14625	10846	17048	20087	20160
	Financial Assets/Liabilities	0.86	0.92	0.94	0.97	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 from Directorate of Economics and Statistics, Govt. of Andhra Pradesh PE: Provisional Estimates; FRE: First Revised Estimates; SRE: Second Revised Estimates; TRE: Third Revised 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 11)

(₹ in crore)

Sl. No.	Name of the Scheme	Implementing Agency	Amount released during 2012-13
1	National rural Employment Guarantee Scheme	APSREGS	3217
2	Sarva Siksha Abhiyan (SSA)	RVMA	1411
3	National rural Health Mission (NRHM)	SH&FWS, STBCS & SBCS	551
4	National Rural Drinking Water Programme	SWSM	488
5	Rural Housing-IAY	DRDAs	443
6	Rashtriya Madyamik Siksha Abhiyan	RMSA(APSES)	355
7	Micro Irrigation	APMIP	290
8	MPs local Area Development Scheme(MPLADS)	District Collectors	229
9	AAJEEVIKA	Society for Elimination of Rural Poverty	155
10	National Food Security Mission	APSAM&ETI	153
11	Central Rural Sanitation Scheme	SWSM	150
12	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency	125
13	Adult Education and Skill Development Scheme	Director of Adult Edn., State Literacy Mission	116
14	National Aids Control Programme including STD control	APSACS	89
15	National Horticulture Mission	APSHM	87
16	Swarna Jayanthi Shahari Rozgar Yojana (SJSRY)	Commissioner and Director of Municipal Administration	56
17	Product/Infrastructure Development for Destinations and Circuits	Andhra Pradesh Tourism Development Corporation Ltd	48
18	Electronic Governance	Andhra Pradesh Technology Services	35
19	Swarna Jayanthi Shahari Rozgar Yojana (SJSRY)	Mission for elimination of poverty in Municipalities	28
20	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	AP Sports School	22
21	Support to State Extension Programme for Extension Reforms	APSAM&ETI	22
22	Support to schools of Planning and Architecture	School of Planning and Architecture, Vijayawada	21
23	Renewable Energy for Rural Applications for all villages	NEDCAP	13
24	Pollution Abatement	Andhra Pradesh State Pollution Control Board	12
25	Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	AP Secondary Education Society	11
Total			8127

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

Data includes only items depicted in Finance Accounts 2012-13.

Appendix 1.8

**List of Incomplete Irrigation Projects
(Refer paragraph 1.11.2; page 22)**

(₹ in crore)

Sl. No.	Name of the project	Year of commencement	Original cost	Revised cost	Cost over run	Exp. Up to 31.03.2013
1A	Thotaplli Barrage	2004	527.22	851.89	324.67	539.39
1B	Gajapathinagaram Branch Canal	2010				
2	Pushkaram LIS	2004	297.25	608.04	310.79	620.67
3	Tadipudi LIS	2004	303.13	467.70	164.57	457.46
4	Indira Sagar Polavaram	2004	10151.00	16010.45	5859.45	4579.79
5	Venkatanagaram LIS	2005	58.43	124.18	65.75	85.11
6	K.L.Rao Sagar Pulichintala	2004	1281.00	---	---	1179.08
7	Chintalapudi LIS	2009	1701.00	---	---	269.59
8	Mahendra Tanaya Project	2010	127.00	---	---	40.96
9	Tarakarama Thirtha Sagaram	2006	220.04	---	---	95.06
10	Madduvalasa-II	2008	54.21	57.87	3.66	31.49
11	Jhanjhavathi	1995	120.39	---	---	122.60
12	Bhupathipalem	2004	76.77	187.91	111.14	161.21
13	Kandula Obula Reddy Gundlakamma Project	2004	592.18	---	---	576.44
14	Poola Subbaiah Veligonda	2004	5150.10	---	---	3274.27
15	Somasila Project	1975	734.00	1196.00	462.00	1252.92
16	Somasila- Swarnamuki Link Canal	2007-08	399.00	437.42	38.42	100.73
17	Telugu Ganga Project	1983	637.00	4432.00	3795.00	4284.21
18	GNSS Phase I & II	2005/2007	3777.94	8921.15	5143.21	4135.62
19	Gandikota LIS	2005	983.00	---	---	717.63
20a)	HNSS-I	2005	1305.00	2774.00	1469.00	6188.71
b)	HNSS-II	2005-06	1880.00	4076.00	2196.00	0.00
21	Gandikota Reservoir CBR Lift Schemes	2007	2059.00	---	---	1386.75
22	Pulivendula Branch Canal	2005	501.43	657.43	156.00	203.62
23	Chitravati Right Main Canal-Lingala Canals	2004	626.82	---	---	304.45
24	Guru Raghavendra	2005-06	130.42	130.42	---	163.48
25	Srisailam Right Branch Canal	2005	780.00	---	---	853.86
26	Penna Ahobilam Balancing Reservoir	2005	1818.00	---	---	716.28
27	Modernisation of Mylavaram Canals	2006	145.45	---	---	145.51
28	Siddapuram LIS	2007	89.72	---	---	46.54
29	K.C. Canal LIS	2008	120.00	---	---	40.86
30	Paleru Reservoir Project	2007	50.50	---	---	9.99
31	Y.C.R. Korisapadu LIS	2008	177.00	---	---	77.49
32	Pulikanuma LIS	2008	261.19	---	---	213.99
33	Aliminety Madhava Reddy Including SLBC Tunnel & LIS on Udayasamudram Br	1983-2008	2813.00	5639.66	2826.66	3537.20
34	Mahatma Gandhi – Kalwakurthy LIS	2005	2990.00	---	---	2514.95
35	Rajiv – Bhima LIS L	2004	2158.40	---	---	1895.73

Sl. No.	Name of the project	Year of commencement	Original cost	Revised cost	Cost over run	Exp. Up to 31.03.2013
36	Jawahar – Nettempadu LIS	2005	1428.00	---	---	1509.88
37	Koilsagar LIS	2006	109.52	---	---	369.23
38	SRSP-II	2005	1000.00	1043.14	43.14	866.19
39	Flood Flow Canal from SRSP	2005	4729.28	---	---	3253.86
40	JCR Devadula LIS	2004	6131.02	9178.78	3047.76	6738.47
41	Sripadasagar – Yellampally LIS	2004	3177.74	---	---	3637.24
42	Kaleshwaram LIS	2008	632.00	---	---	232.87
43	Rajiv Sagar – Dummugudem LIS	2007	1681.00	---	---	796.09
44	Indira Sagar – Dummugudem LIS	2007	1824.00	---	---	968.51
45	Pranahitha Chevella LIS	2008	17875.00	38500.00	20625.00	3770.23
46	Dummugudem N.S. Tail Pond	2008	8930.08	19521.42	10591.34	547.27
47	Singur Project	2006	88.99	---	---	117.50
48	Neelwai Proect	2005	90.50	---	---	97.56
49	Ralivagu Project	2005	33.30	51.00	17.70	47.90
50	Gollavagu Project	2005	83.61	---	---	84.37
51	Peddavagu Project Near Jagannathapur	2005	124.64	---	---	70.90
52	Sri Komaram Bheem Project	2005	274.14	450.14	176.00	415.42
53	Mathadivagu Project	2005	50.40	---	---	57.98
54	Modikuntavagu Project	2005	124.60	---	---	58.99
55	Kinnerasani Canals	2005	36.82	---	---	31.87
56	Palemvagu Project	2005	70.99	---	---	177.74
57	Choutapally Hanumantha Reddy LIS	2005	75.14	---	---	63.70
58	Lendi Project	2007	263.89	---	---	217.65
59a)	Vamsadhara River	2007	310.73	---	---	1058.30
b)	Nagavalli River	2007		---	---	
60a)	Godavari River	2008	795.19	---	---	
b)	Krishna River	2008	259.35	---	---	
61a)	Hundri River (Kurnool)	2008-09	342.21	---	---	
b)	Kundu River (Nandyal)	2008-09		---	---	
62a)	Penna River	2009	605.28	---	---	
b)	Kandaleru River	2009		---	---	
c)	Kalangi River	2009		---	---	
d)	Swarnamuki & Sagileru Reservoir	2009		---	---	
63	Godavari Delta	2008	3361.00	---	---	511.52
64	Krishna Delta	2008	4573.00	---	---	705.61
65	Pennar Delta	2007	1001.73	---	---	395.82
66	Nagarjunsagar Project	2008	4444.41	---	---	1004.34
67a)	TBP- HLC	2007	587.91	---	---	154.30
b)	TBP-LLC	2008		---	---	96.06
68	Nizamsagar Project	2008	549.60	---	---	226.74
69	Uttara Andhra Sujala Sravanthi		7214.10	---	---	---
70	PVN Kanthapally Sujala Sravanthi	2009	10409.00	---	---	0.03
71	Modernization of Yeleru Delta System	2008	138.00	---	---	---
72	Modernization of Nagavalli System	2009	139.59	---	---	---
GRAND TOTAL			128662.35	186089.61	57427.26	69107.78

Source: Departmental information

Appendix 1.9
Summarised Financial position of the Government of Andhra Pradesh
as on 31 March 2013

(Refer Paragraphs 1.12.1 & 1.12.4; pages 26 & 28)

(₹ in crore)

As on 31 March 2012		Liabilities	As on 31 March 2013	
105837.71		Internal Debt		121434.95
	75088.87	Market Loans bearing interest	91687.30	
	0.75	Market Loans not bearing interest	0.71	
	---	Market Loans Suspense	---	
	595.09	Loans from LIC	487.71	
	93.24	Loans from GIC	84.41	
	4859.9	Loans from NABARD	5330.09	
	-1239.74	Loans from other Institutions	-2100.77	
	26439.6	Special sanction issued NSSF	25945.50	
	---	Ways and Means Advances	---	
	---	Overdraft from Reserve Bank of India	---	
17265.23		Loans and Advances from Central Government		17301.84
	8.73	Pre 1984-85 Loans	8.73	
	82	Non-Plan Loans	76.73	
	17169.72	Loans for State Plan Schemes	17212.79	
	4.78	Loans for Central Plan Schemes	3.59	
	---	Loans for Centrally Sponsored Plan Schemes	--	
	---	Other Ways and Means Advances	--	
49.61		Contingency Fund		47.95
11255.58		Small Savings, Provident Funds, etc.		12445.25
13927.11		Deposits		15593.24
7652.81		Reserve Funds		7459.46
		Suspense and Miscellaneous Balances		
367.16		Remittance Balances		
156355.21		Total		174282.69
As on 31 March 2012		Assets	As on 31 March 2013	
116037.66		Gross Capital Outlay on Fixed Assets		131186.50
	6086.61	Investments in shares of Companies, Corporations, Cooperatives, etc.	6204.41	
	109951.05	Other Capital Outlay	124982.09	
25829.04		Loans and Advances		29316.13
	5539.82	Loans for Power Projects	5701.50	
	19937.88	Other Development Loans	23342.10	
	351.34	Loans to Government servants and Miscellaneous loans	272.53	
22.97		Advances		22.97
		Remittance Balances		313.82
138.37		Suspense and Miscellaneous Balances		404.34
9327.98		Cash --		9167.59

As on 31 March 2012		Liabilities	As on 31 March 2013	
	4.97	Cash in Treasuries and Local Remittances	4.97	
	402.37	Deposits with Reserve Bank and other Banks	-564.26	
	2.33	Departmental Cash Balance	2.33	
	3486.2	Cash Balance Investments	4567.43	
	5432.11	Investment of Earmarked funds	5157.12	
4999.18		Deficit on Government Account		3871.34
	8137.52	Accumulated deficit up to 31 March 2013	4999.24	
	-3138.34	Revenue Surplus of the Current Year	-1127.9	
	---	Amount closed to Government Account		
	---	Proforma corrections to opening balances under capital expenditure		
156355.21		Total		174282.69

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 37)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	Percentage
Revenue Voted:						
1	III	Administration of Justice	725.26	579.29	145.97	21
2	V	Revenue, Registration and Relief	4369.88	2662.48	1707.40	39
3	VI	Excise Administration	430.49	295.79	134.70	31
4	XIII	Higher Education	2983.65	2322.05	661.60	22
5	XVII	Municipal Administration and Urban Development	4801.83	2481.79	2320.04	48
6	XVIII	Housing	899.38	660.07	239.31	27
7	XXI	Social Welfare	2624.66	2041.93	582.73	22
8	XXII	Tribal Welfare	1496.84	1140.68	356.16	24
9	XXIV	Minority Welfare	570.75	349.63	221.12	39
10	XXVIII	Animal Husbandry and Fisheries	1266.23	820.10	446.13	35
11	XXIX	Forest, Science, Technology and Environment	540.87	390.25	150.62	28
12	XXX	Cooperation	325.64	161.92	163.72	50
13	XXXI	Panchayat Raj	5164.61	3311.27	1853.34	36
14	XXXIV	Minor Irrigation	552.89	367.06	185.83	34
15	XXXVI	Industries and Commerce	1068.71	755.53	313.18	29
Capital Voted:						
16	III	Administration of Justice	163.24	25.02	138.22	85
17	V	Revenue, Registration and Relief	299.01	57.57	241.44	81
18	XI	Roads, Buildings and Ports	3915.08	2418.13	1496.95	38
19	XII	School Education	360.46	222.37	138.09	38
20	XXI	Social Welfare	309.56	113.60	195.96	63
21	XXVIII	Animal Husbandry and Fisheries	138.71	12.41	126.30	91
22	XXXIV	Minor Irrigation	2317.32	1154.90	1162.42	50
Loans Voted:						
23	XV	Sports and Youth Services	205.32	10.32	195.00	95
TOTAL			35530.39	22354.16	13176.23	37

Appendix 2.2
Excess over provision of previous years requiring regularisation
(Refer Paragraph 2.4.5; page 40)

(₹ 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	14.83	Out of these 66 grants and 20 appropriations Explanatory Notes for 27 Grants and 7 Appropriations were received and vetted by the PAG (GSSA) as of July 2013. Explanatory Notes for the remaining 39 grants and 13 Appropriations are awaited from the Administrative Departments/Finance Department for vetting by the PAG(GSSA)
		Capital: XVI		
		Loans: XXXVI		
1 Appropriation	Revenue: XXXVI			
2005-06	10 Grants	Revenue: X, XI, XIX & XXXI	585.82	
		Capital: VIII, XIII, XVII, XXXII & XXXIII		
		Loans: XVII		
3 Appropriations	Revenue: II, XVI & XXVIII			
2006-07	7 Grants	Revenue: IX, X, XI & XIV	198.72	
		Capital: XVII & XXIX		
		Loans: XXVII		
1 Appropriation	Revenue: III			
2007-08	7 Grants	Revenue: X, XI & XXXII	201.30	
		Capital: XVII, XXXIII & XXXV		
		Loans: XXXVI		
3 Appropriations	Revenue: II, IV & XIV			
2008-09	11 Grants	Revenue: II, V, XI, XXIV, XXVI & XXXI	709.24	
		Capital: XVII & XXXIX		
		Loans: XIX, XXVII & XXXVI		
3 Appropriations	Revenue: II, III & XIII			
2009-10	10 Grants	Revenue: III & XIX	109.74	
		Capital: IV, VII, X, XVII & XXIX		
		Loans: XI, XVI & XVII		
2 Appropriations	Revenue: VII & XIII			
2010-11	11 Grants	Revenue: X & XXIV	867.54	
		Capital: X, XVII, XXVII & XXXVI		
		Loans: XI, XV, XVI, XVII & XXXV		
5 Appropriations	Revenue: IV, V, X & XVII			
	Capital: XI			
2011-12	5 grants	Revenue: X & XXIV	188.59	
		Capital: XVII		
		Loans IX & XV		
2 Appropriations	Revenue: XXIII & XXV			
Total			2875.78	

Appendix 2.3 (a)

**Cases where Supplementary provision proved unnecessary by ₹one crore or more in each case
(Refer Paragraph 2.4.6; page 40)**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Saving out of original provision	Supplementary provision
	A Revenue Voted				
1	I State Legislature	104.10	93.30	10.80	2.76
2	III Administration of Justice	718.83	579.29	139.54	6.43
3	VI Excise Administration	404.88	295.79	109.09	25.61
4	VII Commercial Taxes Administration	449.05	366.14	82.91	7.27
5	XII School Education	15212.63	13042.15	2170.48	72.40
6	XIII Higher Education	2801.50	2322.05	479.45	182.14
7	XIV Technical Education	993.34	861.22	132.12	41.26
8	XV Sports and Youth Services	139.90	133.83	6.07	7.10
9	XVI Medical and Health	5643.18	5126.61	516.57	212.74
10	XVII Municipal Administration and Urban Development	4530.01	2481.79	2048.22	271.83
11	XVIII Housing	886.44	660.07	226.37	12.94
12	XX Labour and Employment	487.55	467.98	19.57	95.36
13	XXI Social Welfare	2322.36	2041.94	280.42	302.31
14	XXII Tribal Welfare	1380.20	1140.68	239.52	116.64
15	XXIV Minority Welfare	448.67	349.63	99.04	122.07
16	XXV Women, Child and Disable Welfare	2308.36	2006.96	301.40	188.20
17	XXVII Agriculture	3781.96	3473.42	308.54	60.53
18	XXVIII Animal Husbandry and Fisheries	1241.81	820.10	421.71	24.42
19	XXIX Forest, Science, Technology and Environment	523.30	390.24	133.06	17.57
20	XXX Cooperation	322.68	161.92	160.76	2.97
21	XXXI Panchayat Raj	5027.83	3311.27	1716.56	136.78
22	XXXVI Industries and Commerce	973.71	755.53	218.18	95.00
23	XXXVIII Civil Supplies Administration	3299.50	2792.37	507.13	111.91
	B Capital Voted				
24	III Administration of Justice	88.00	25.02	62.98	75.24
25	V Revenue, Registration and Relief	297.83	57.57	240.26	1.18
26	X Home Administration	163.83	140.46	23.37	64.83
27	XI Roads, Buildings and Ports	2879.85	2418.13	461.72	1035.23
28	XII School Education	298.81	222.37	76.44	61.65
29	XIII Higher Education	28.35	13.91	14.44	6.76
30	XIV Technical Education	94.00	41.06	52.94	17.87
31	XVI Medical and Health	129.00	81.95	47.05	16.53
32	XXI Social Welfare	288.99	113.61	175.38	20.57
33	XXVIII Animal Husbandry and Fisheries	101.83	12.41	89.42	36.88

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Saving out of original provision	Supplementary provision
	C-Loans Voted				
34	IX Fiscal Administration, Planning, Surveys and Statistics	137.86	89.19	48.67	1.75
35	XV Sports and Youth Services	200.00	10.32	189.68	5.32
36	XVII Municipal Administration and Urban Development	2055.00	1783.00	272.00	100.00
37	XXXVI Industries and Commerce	36.88	21.98	14.90	17.00
	Grand Total	60802.02	48705.26	12096.76	3577.05

Appendix 2.3(b)

**Cases where Supplementary provision proved excessive by ₹ one crore or more in each case
(Refer Paragraph 2.4.6; page 40)**

(₹ in crore)

Sl No.	Grant No.	Name of the Grant or appropriation	Section	Original	Supplementary	Total grant/ appropriation	Expenditure	Saving
1	IV	General Administration and Elections	RV	290.53	105.83	396.36	322.99	73.37
2	RC		30.39	10.00	40.39	37.13	3.26	
3	V	Revenue, Registration and Relief	RV	2318.87	2051.00	4369.87	2662.48	1707.39
4	VIII	Transport Administration	CV	0.00	7.53	7.53	2.98	4.55
5	IX	Fiscal Administration, Planning, Surveys and Statistics	RV	12935.54	1108.78	14044.32	13526.38	517.94
6	XI	Roads, Buildings and Ports	CC	0.00	73.06	73.06	0.25	72.81
7			LV	256.59	3.45	260.04	258.48	1.56
8	XV	Sports and Youth Services	CV	0.00	30.00	30.00	0.00	30.00
9	XIX	Information and Public Relations	RV	195.63	18.75	214.38	199.81	14.57
10	XXII	Tribal Welfare	CV	168.50	58.87	227.37	196.29	31.08
11	XXIII	Backward Classes Welfare	RV	2835.28	1287.10	4122.38	3694.09	428.29
12	XXXI	Panchayat Raj	CV	117.00	125.11	242.11	210.83	31.28
13	XXXII	Rural Development	RV	5064.73	1000.66	6065.39	5175.01	890.38
14	XXXV	Energy	RV	5554.55	1178.44	6732.99	6219.98	513.01
15			LV	366.36	44.86	411.22	372.83	38.39
16	XXXVII	Tourism Art and Culture	RV	104.23	63.32	167.55	114.74	52.81
		Total		30238.20	7166.76	37404.96	32994.27	4410.69

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

Appendix 2.3 (c)

**Cases where supplementary provision proved insufficient by more than ₹ one crore in each case
(Refer Paragraph 2.4.6; page 40)**

(₹ in crore)

Grant Number	Name of the Grant	Original Provision	Supplementary Provision	Total	Expenditure	Excess
X	Home Administration (RV)	4612.95	141.45	4754.40	4921.36	166.96
XI	Roads, Buildings and Ports (RV)	1875.57	84.43	1960.00	2017.55	57.55
	TOTAL	6488.52	225.88	6714.40	6938.91	224.51

Appendix 2.4

Re-appropriation of funds (more than ₹ 10 crore in each case)

(Refer Paragraph 2.4.7; page 41)

(₹ in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
1	III	Administration of Justice (Charged)	2014-00-105-04	-47.88	-26.54
2	IV	General Administration and Elections	2015-00-105-04	-0.24	-10.77
3	IV	General Administration and Elections	2015-00-106-04	-0.75	-19.79
4	XI	Roads, Buildings and Ports	5054-04-800-28	-5.42	-13.48
5	XI	Roads, Buildings and Ports	5054-80-800-05	-54.00	-40.00
6	XIII	Higher Education	2202-03-103-04	-51.66	-114.88
7	XVII	Municipal Administration and Urban Development	2217-80-191-47	-0.82	-65.68
8	XXI	Social Welfare	2225-01-277-06	-60.53	-11.55
9	XXIII	Backward Classes Welfare	2225-03-271-05	-211.28	-11.55
10	XXIII	Backward Classes Welfare	2225-03-271-08	-32.06	-16.67
11	XXXIII	Major and Medium Irrigation	2700-01-135	-0.05	-258.81
12	XXXVI	Industries and Commerce	2852-08-201-09	-0.02	-38.04
		Inadequate re-appropriation	Total	-464.71	-627.76
13	III	Administration of Justice (Charged)	2014-00-102-04	-24.00	21.26
14	X	Home Administration	2055-00-109-03	-29.76	371.70
15	X	Home Administration	2055-00-109-04	-32.86	30.14
16	X	Home Administration	2055-00-117-06	-0.46	11.96
17	X	Home Administration	2070-00-108-03	-21.08	19.66
18	XI	Roads, Buildings and Ports	3054-04-800-07	-3.79	74.94
19	XI	Roads, Buildings and Ports	5054-04-800-07	-38.83	80.67
20	XI	Roads, Buildings and Ports	5054-04-800-08	-71.33	13.54
21	XI	Roads, Buildings and Ports	5054-04-800-75	-31.66	68.62
22	XI	Roads, Buildings and Ports	5054-80-001-04	-103.01	72.64
23	XIII	Higher Education	2202-03-102-04	-13.77	13.95
24	XIII	Higher Education	2202-03-103-07	-37.53	24.21

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
25	XVI	Medical and Health	4210-03-105-21	-0.77	15.44
26	XVII	Municipal Administration and Urban Development	2217-80-191-57	-66.65	12.40
27	XVII	Municipal Administration and Urban Development	6217-01-800-05	-277.45	45.67
28	XXI	Social Welfare	2225-01-277-32	-11.69	40.00
29	XXII	Tribal Welfare	2225-02-102-05	-47.88	43.07
30	XXII	Tribal Welfare	4225-02-800-76	-2.50	15.84
31	XXXI	Panchayat Raj	2515-00-001-07	-0.04	29.85
32	XXXI	Panchayat Raj	2515-00-800-14	-14.90	52.00
33	XXXI	Panchayat Raj	4215-01-102-29	-0.83	28.53
34	XXXIII	Major and Medium Irrigation	2700-01-156	-19.34	11.90
35	XXXIII	Major and Medium Irrigation	2700-80-800-19	-70.28	68.25
		Unnecessary re-appropriation	Total	-920.41	1166.24
36	V	Revenue, Registration and Relief	2245-02-114-04	28.36	-56.71
37	IX	Fiscal Administration, Planning, Surveys and Statistics	6004-02-101-01	25.84	-16.20
38	IX	Fiscal Administration, Planning, Surveys and Statistics	6004-02-105-01	70.30	-56.39
39	X	Home Administration	2055-00-115-04	1.03	-83.18
40	XI	Roads, Buildings and Ports	3054-01-337-01	58.06	-19.29
41	XI	Roads, Buildings and Ports	4216-01-106-09	13.94	-20.00
42	XVI	Medical and Health	2059-01-053-60	7.85	-15.70
43	XXI	Social Welfare	2225-01-277-05	133.69	-156.22
44	XXXIV	Minor Irrigation	2702-03-101-10	28.26	-33.17
		Excessive re-appropriation	Total	367.33	-456.86
45	X	Home Administration	2055-00-108-05	32.01	40.38
46	XXXI	Panchayat Raj	2225-01-102-06	0.01	11.71
47	XXXI	Panchayat Raj	2515-00-789-38	2.68	10.44
		Insufficient re-appropriation	Total	34.70	62.53

Appendix 2.5

Substantial surrenders made during the year

(Refer paragraph 2.4.9; Page 42)

(₹ in crore)

Sl No.	Number and Title of the Grant	Name of the Scheme (Head of account)	Budget	Amount Surrendered	Percentage to Budget
1	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-01-109-(04) Pensions to Non-Government School Teachers	156.54	144.42	92.26
Specific reasons for surrender of the provision were not intimated					
2	IX-Fiscal Administration, Planning, Surveys and Statistics	6003-00-110-(05) Ways and Means Advances from the RBI (Charged)	1500.00	1500.00	100.00
Surrender of the entire provision was stated to be due to non-availment of Ways and Means advances during the year					
3	XI-Roads, Buildings and Ports	3054-04-800-(18) Core Network Roads	231.60	231.60	100.00
Specific reasons for surrender of the provision were not intimated					
4	XI-Roads, Buildings and Ports	3054-04-800-(19) Road Maintenance grants under 13th Finance Commission	146.97	140.87	95.85
Specific reasons for surrender of the provision were not intimated					
5	XI-Roads, Buildings and Ports	5054-04-800-(04) Road Development Fund-State allocation works	187.65	169.29	90.21
Specific reasons for surrender of the provision were not intimated					
6	XII -School Education	2202-02-800-(17) Information and Communication Technology (ICT) in 4031 Schools	139.02	139.02	100.00
Surrender of the entire provision was stated to be due to non-commencement of works for want of administrative orders					
7	XV-Sports and Youth Services	6202-03-800-(05) Loan to SAAP	154.40	150.54	97.50
Surrender of the provision was stated to be due to non-commencement of works for want of administrative orders					
8	XVII-Municipal Administration and Urban Development	2217-80-191-(73) Urban Infrastructure Development Scheme for Small and Medium Towns under JNNURM	637.63	627.98	98.49
Surrender of the provision was stated to be due to non-commencement of works for want of administrative orders					
9	XVII-Municipal Administration and Urban Development	2217-80-191-(74) Integrated Housing and Slum Development Programme under JNNURM	125.98	125.95	99.98
Surrender of the provision was stated to be due to non-commencement of works for want of administrative orders					
10	XVII-Municipal Administration and Urban Development	2217-80-191-(85) 13 th Finance Commission Grants	247.59	246.50	99.56
Specific reasons for surrender of the provision were not intimated					
11	XVII-Municipal Administration and Urban Development	2217-80-192-(05) 13 th Finance Commission Grants	155.78	153.87	98.77
Specific reasons for surrender of the provision were not intimated					
12	XVII-Municipal Administration and Urban Development	2217-80-789-(73) Urban Infrastructure Development Scheme for Small and Medium Town under JNNURM	133.80	131.78	98.49
Reasons for surrender of the provision was stated to be due to non-commencement of works for want of administrative orders					
13	XXI-Social Welfare	2225-01-277-(10) Pre-Matric Scholarships under Rajiv Vidya Deewana	112.99	107.13	94.81
Reasons for surrender of the provision were not intimated					

Sl No.	Number and Title of the Grant	Name of the Scheme (Head of account)	Budget	Amount Surrendered	Percentage to Budget
14	XXVII-Agriculture	2401-01-800-(30) Interest free Loans to Farmers (<i>Vaddi Leni Runalu</i>) & Crop Insurance	288.50	288.50	100.00
Surrender of entire provision was stated to be due to non-receipt of requisition from unit offices					
15	XXXI-Panchayat raj	2515-00-196-(48) 13 th Finance Commission grants to PR bodies	313.63	313.63	100.00
Surrender of entire provision was stated to be due to non-receipt of requisition from unit offices					
16	XXXI-Panchayat raj	2515-00-198-(48) 13 th Finance Commission Grants to PR bodies	751.94	751.94	100.00
Surrender of entire provision was stated to be due to non-receipt of requisition from unit offices					
17	XXXIII-Major and Medium Irrigation	4700-80-800-(49)-Resettlement & Rehabilitation(R&R)	100.00	100.00	100.00
Surrender of Rs.72.00 crore was stated to be due to providing of lumpsum provision to Irrigation Projects for payment of compensation to the Commissioner R&R works and non-finalisation of R&R packages					
18	XXXIV-Minor Irrigation	4702-00-101-(21) Restoration of Minor Irrigation tanks	145.93	141.91	97.25
Reasons for surrender of provisions was stated to be due to postponement of certain works					
19	XXXIV-Minor Irrigation	4702-00-101-(22) Upgradation of NREGS works	188.89	188.89	100.00
Surrender of entire provisions was stated to be due to postponement of certain works					
20	XXXV-Energy	2801-05-800-(11) Assistance to AP Transmission Corporation Limited for serving the vidyut bonds	501.50	501.50	100.00
Specific reasons for surrender of the entire provision were not intimated					
Total			6220.34	6155.32	98.95

Appendix 2.6

Surrenders in excess of actual saving/excess (₹ 50 lakh or more in each case)

(Refer Paragraph 2.4.11; page 42)

(₹ in crore)

Sl. No.	Number and Name of the grant/ appropriation	Total grant/ appropriation	Expenditure	Savings (-)	Amount surrendered	Amount surrendered in excess
Revenue - Voted						
1	I State Legislature	106.86	93.30	13.56	16.00	2.44
2	II Governor and Council of Ministers	23.63	20.71	2.92	3.68	0.76
3	VII Commercial Taxes Administration	456.33	366.14	90.19	90.71	0.52
4	XXII Tribal Welfare	1496.84	1140.68	356.16	400.06	43.90
5	XXV Women, Child and Disabled Welfare	2496.55	2006.96	489.59	494.26	4.67
6	XXIX Forest, Science, Technology and Environment	540.87	390.24	150.63	161.90	11.27
7	XXX Cooperation	325.64	161.92	163.72	169.66	5.94
8	XXXII Rural Development	6065.39	5175.01	890.38	993.46	103.08
9	XXXVII Tourism Art and Culture	167.55	114.74	52.81	60.02	7.21
Revenue - Charged						
10	III Administration of Justice	82.95	79.98	2.97	24.00	21.03
11	XI Roads, Buildings and Ports	3.43	3.32	0.11	3.25	3.14
Capital - Voted						
12	VIII Transport Administration	7.53	2.98	4.55	5.31	0.76
13	XIII Higher Education	35.12	13.91	21.21	25.59	4.38
14	XVI Medical and Health	145.53	81.95	63.58	88.05	24.47
15	XXI Social Welfare	309.56	113.61	195.95	235.95	40.00
16	XXII Tribal Welfare	227.37	196.29	31.08	48.74	17.66
17	XXXI Panchayat Raj	242.11	210.83	31.28	59.97	28.69
Capital - Charged						
18	XXXIII Major and Medium Irrigation	117.23	28.89	88.34	89.28	0.94
Loans - Voted						
19	XVII Municipal Administration and Urban Development	2155.00	1783.00	372.00	417.67	45.67
Total		15005.49	11984.46	3021.03	3387.56	366.53

Appendix 2.7

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

(Refer Paragraph 2.4.12; page 43)

(₹ in crore)

Sl. No.	Grant No	Name of the grant/appropriation	Saving
I Grants			
1	XI	Roads, Buildings and Ports (LV)	1.56
2	XXVI	Administration of Religious Endowments (RV)	8.88
3	XXVIII	Animal Husbandry and Fisheries (CV)	126.30
4	XXXV	Energy (LV)	38.39
5	XL	Public Enterprises (LV)	0.10
		Total	175.23
II Appropriations			
6	X	Home Administration (RC)	0.02
7	XI	Roads, Buildings and Ports (CC)	72.81
8	XXIX	Forest, Science, Technology and Environment (RC)	0.01
		Total	72.84
		Grand Total	248.07

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

Appendix 2.8

Details of saving of ₹ five crore and above not surrendered

(Refer Paragraph 2.4.12; page 43)

(₹ in crore)

Sl. No.	Number and Name of the grant/appropriation	Saving	Surrender	Un surrendered saving
Revenue Voted:				
1	III Administration of Justice (RV)	145.97	107.65	38.32
2	IV General Administration and Elections RV)	73.37	36.57	36.80
3	V Revenue,Registration and Relief (RV)	1707.40	1642.86	64.54
4	XII School Education (RV)	2242.87	2235.47	7.40
5	XIII Higher Education (RV)	661.59	588.21	73.38
6	XVI Medical and Health (RV)	729.31	708.84	20.47
7	XVII Municipal Administration and Urban Development (RV)	2320.04	2274.18	45.86
8	XX Labour and Employment (RV)	114.93	74.90	40.03
9	XXI Social Welfare (RV)	582.73	412.47	170.26
10	XXIII Backward Classes Welfare (RV)	428.29	399.33	28.96
11	XXIV Minority Welfare (RV)	221.12	214.31	6.81
12	XXVII Agriculture (RV)	369.06	347.82	21.24
13	XXVIII Animal Husbandry and Fisheries (RV)	446.12	439.90	6.22
14	XXXI Panchayat Raj (RV)	1853.34	1789.73	63.61
15	XXXIII Major and Medium Irrigation (RV)	1010.22	600.59	409.63
16	XXXIV Minor Irrigation (RV)	185.83	150.02	35.81
17	XXXVI Industries and Commerce (RV)	313.18	267.69	45.49
18	XXXVIII Civil Supplies Administration (RV)	619.03	539.30	79.73
Capital Voted:				
19	XI Roads, Buildings and Ports (CV)	1496.95	1450.16	46.79
20	XXV Women, Child and Disable Welfare (CV)	51.03	45.14	5.89
21	XXXIII Major and Medium Irrigation (CV)	1966.26	1960.50	5.76
Loans Voted:				
22	XXXVI Industries and Commerce (LV)	31.90	15.00	16.90
Loans Charged:				
23	IX Fiscal Administration, Planning, Surveys and Statistics (LC-Public Debt)	1136.57	1063.98	72.59
	Total	18707.11	17364.62	1342.49

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

Appendix 2.9

Cases of surrender of funds in excess of ₹ 10 crore on 30 March 2013

(Refer Paragraph 2.4.12; page 43)

(₹ in crore)			
Sl. No.	Grant No	Major Head	Amount of Surrender
1	I	2011 State Legislature	16.00
2	III	2014 Administration of Justice	107.65
3	III	2014 Administration of Justice (Charged)	24.00
4	III	4059 Capital Outlay on Public Works	137.57
5	IV	3454 Census Surveys and Statistics Services	22.87
6	V	2029 Land Revenue	90.27
7	V	2030 Stamps and Registration Services	46.43
8	V	2053 District Administration	377.12
9	V	2245 Relief on account of Natural Calamities	1126.61
10	V	4070 Capital Outlay on Other Administrative Services	30.63
11	V	4250 Capital Outlay on Other Social Services	209.55
12	VI	2039 State Excise	134.70
13	VII	2040 Taxes on Sales Trade Etc	90.71
14	VIII	2041 Taxes on Vehicles	25.15
15	IX	2049 Interest Payments (Charged)	568.49
16	IX	2052 Secretariat General Services	106.92
17	IX	2054 Treasury and Accounts Administration	52.34
18	IX	2071 Pension and Other Retirement Benefits	299.81
19	IX	3425 Other Scientific Research	50.60
20	IX	6003 Internal Debt of the State Government(Charged)	1063.98
21	IX	7610 Loans to Government Servants	50.42
22	X	2055 Police	170.39
23	X	4055 Capital Outlay on Police	75.35
24	X	6216 Loans for Housing	32.69
25	XI	2059 Public Works	64.43
26	XI	3054 Roads and Bridges	91.43
27	XI	4202 Capital Outlay on Education, Sports, Art and Culture	171.83
28	XI	4059 Capital Outlay on Public Works	227.55
29	XI	5054 Capital Outlay on Roads and Bridges	1025.68
30	XI	5051 Capital Outlay on Ports and Light Houses	16.75
31	XII	2059 Public Works	19.68
32	XII	2202 General Education	2196.87
33	XII	4202 Capital Outlay on Education, Sports, Art and Culture	138.10
34	XIII	2059 Public Works	12.92
35	XIII	2202 General Education	430.48
36	XIII	4202 Capital Outlay on Education, Sports, Art and Culture	25.59
37	XIV	2203 Technical Education	167.66
38	XV	2204 Sports and Youth Services	11.86
39	XIV	4202 Capital Outlay on Education, Sports, Art and Culture	70.80
40	XV	4202 Capital Outlay on Education, Sports, Art and Culture	30.00
41	XV	6202 Loans for Education, Sports, Art and Culture	195.00
42	XVI	2210 Medical and Public Health	646.02

Sl. No.	Grant No	Major Head	Amount of Surrender
43	XVI	2211 Family Welfare	54.91
44	XVI	4210 Capital Outlay on Medical and Public Health	86.79
45	XVI	6210 Loans for Medical and Public Health	12.88
46	XVII	2215 Water Supply and Sanitation	2012.74
47	XVII	2217 Urban Development	261.44
48	XVII	6217 Loans for Urban Development	417.67
49	XVIII	2216 Housing	238.84
50	XVIII	6216 Loans for Housing	246.80
51	XIX	2220 Information and Publicity	14.69
52	XX	2059 Public Works	29.32
53	XX	2210 Medical and Public Health	13.83
54	XX	2230 Labour and Employment	30.93
55	XXI	2225 Welfare of SCs, STs, OBCs and Minorities	411.41
56	XXI	4225 Capital Outlay on Welfare of SCs, STs, OBCs and Minorities	235.95
57	XXII	2225 Welfare of SCs, STs, OBCs and Minorities	400.06
58	XXII	4225 Capital Outlay on Welfare of SCs, STs, OBCs and Minorities	48.74
59	XXIII	2225 Welfare of SCs, STs, OBCs and Minorities	373.38
60	XXIII	4225 Capital Outlay on Welfare of SCs, STs, OBCs and Minorities	72.78
61	XXIV	2225 Welfare of SCs, STs, OBCs and Minorities	213.95
62	XXIV	4225 Capital Outlay on Welfare of SCs, STs, OBCs and Minorities	35.00
63	XXV	2059 Public Works	15.71
64	XXV	2235 Social Security and Welfare	425.48
65	XXV	4235 Capital Outlay on Social Security and Welfare	45.14
66	XXVII	2059 Public Works	77.59
67	XXVII	2401 Crop Husbandry	174.23
68	XXVII	2415 Agriculture Research and Education	12.49
69	XXVII	2435 Other Agriculture Programmes	79.59
70	XXVIII	2059 Public Works	131.24
71	XXVIII	2415 Agriculture Research and Education	29.76
72	XXVIII	2403 Animal Husbandry	128.41
73	XXVIII	2405 Fisheries	113.62
74	XXIX	2402 Soil and Water Conservation	157.31
75	XXX	2425 Cooperation	169.66
76	XXXI	2215 Water Supply and Sanitation	106.25
77	XXXI	2515 Other Rural Development Programmes	1683.47
78	XXXI	4215 Capital Outlay on Water Supply and Sanitation	23.36
79	XXXII	2235 Social Security and Welfare	988.38
80	XXXIII	2700 Major Irrigation	593.65
81	XXXIII	4700 Capital Outlay on Major Irrigation	1473.87
82	XXXIII	4701 Capital Outlay on Medium Irrigation	164.90
83	XXXIII	4711 Capital Outlay on Flood Control Projects	321.73
84	XXXIV	2702 Minor Irrigation	150.02
85	XXXIV	4702 Capital Outlay on Minor Irrigation	1161.74
86	XXXV	2801 Power	508.49
87	XXXVI	2851 Village and Small Industries	261.36
88	XXXVI	4851 Capital Outlay on Village and Small Industries	10.29

Sl. No.	Grant No	Major Head	Amount of Surrender
89	XXXVI	6860 Loans for Consumer Industries	15.00
90	XXXVII	2205 Art and Culture	55.01
91	XXXVIII	2236 Nutrition	517.90
92	XXXVIII	3456 Civil Supplies	15.20
		Total	25,275.86

Appendix 3.1

Outstanding Utilization Certificates as of 31 March 2013

(Refer paragraph 3.2; page 57)

(₹ in crore)

Name of the scheme	GOAP	GOI
PMGSY	--	596.62
13 Finance Commission Grants	--	366.56
RMSA	--	330.09
TRICOR	--	103.34
Social Security Pensions	633.62	117.18
INDIRAMMA Housing- BWHP	--	116.38
Indira Awas Yojana	--	102.28
Total Sanitation Campaign	1.31	15.67
NPCB	--	1.10
APSACS	--	0.17
Total	634.93	1,749.39

Appendix 3.1 (a)

Year-wise position of outstanding UCs as of 31 March 2013

(Refer paragraph 3.2; page 57)

(₹ in crore)

Department	Year	Number of UCs outstanding	Amount
Panchayat Raj (Drawn under Director of School Education)	1992-93	1	0.44
Labour & Employment (Drawn under Revenue)	1993-94	4	0.46
	1994-95	3	0.43
	1995-96	1	0.43
	1996-97	4	0.57
Municipal Administration & Urban Development	2012-13	6	2.35
Total		19	4.68

Appendix 3.2

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

(Refer paragraph 3.3; page 57)

Sl. No.	Name of body/ authority	Period of entrustment upto	Year up to which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	Comments
Urban Development Authorities						
1	AP Vaidya Vidhana Parishad	2014-15	2006-07	2006-07	2004-05	Accounts from 2007-08 onwards were not produced to Audit.
2	Hyderabad Metropolitan Development Authority	2010-11	2009-10	2002-03	2002-03	Accounts from the year 2003-04 to 2009-10 were received in lump (April 2013) and in incomplete shape. Accounts from 2010-11 onwards were not produced to Audit.
3	Visakhapatnam Urban Development Authority	2010-11	2010-11	2010-11	2008-09	Accounts from 2011-12 onwards were not produced to Audit.
4	Tirupati Urban Development Authority	2010-11	2011-12	2011-12	2008-09	Accounts for 2012-13 were not produced to Audit.
5	Kakatiya Urban Development Authority	2010-11	2009-10	2009-10	2006-07	Accounts from 2010-11 onwards were not produced to Audit.
6	Vijayawada-Guntur-Tenali-Mangalagiri-Urban Development Authority	2013-14	2010-11	2009-10 and 2010-11	2008-09	SAR for the years 2009-10 and 2010-11 were issued (November 2013). Accounts from 2011-12 onwards were not produced to Audit.
7	Sri Satya Sai Urban Development Authority	2008-09	2002-03	--	--	Audit could not be taken up from 2002-03 onwards as the initial accounts including supporting documents were stated to have been burnt in fire accident.
8	Hyderabad Metropolitan Water Supply & Sewerage Board	2010-11	2006-07	2006-07	Not required as per bye laws of the Board	Accounts from 2007-08 onwards were not produced to Audit.
Integrated Tribal Development Agencies						
9	ITDA, Bhadrachalam	2011-12	2010-11	2009-10	NA	The Annual Accounts for 2010-11 were submitted without Board's approval. The accounts from 2011-12 onwards were not produced to Audit.
10	ITDA, Seethampeta	2011-12	2011-12	2011-12	NA	--
11	ITDA, Srisailam	2011-12	2006-07	2006-07	NA	Accounts from 2007-08 onwards were not produced to Audit.
12	ITDA, Parvathipuram	2011-12	2011-12	2011-12	NA	--
13	ITDA, Paderu	2011-12	2009-10	2009-10	NA	Accounts from 2010-11 onwards were not produced to Audit.
14	ITDA, Rampachodavaram	2011-12	2011-12	2009-10	NA	Not received entrustment for Audit

Sl. No.	Name of body/ authority	Period of entrustment upto	Year up to which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	Comments
15	ITDA, Kotaramachandrapuram	2011-12	2010-11	2010-11	NA	Accounts from 2011-12 onwards were not produced to Audit.
16	ITDA, Utnoor	2011-12	2008-09	2008-09	NA	Accounts from 2009-10 onwards were not produced to Audit.
17	ITDA, Nellore	2011-12	2009-10	2009-10	NA	Accounts from 2010-11 onwards were not produced to Audit.
18	ITDA, Eturunagaram	2011-12	2006-07	2006-07	NA	Accounts from 2007-08 onwards were not produced to Audit.

NA: Not Applicable

Appendix 3.3

Statement of Bodies and Authorities whose accounts have not been received

(Refer paragraph 3.3; page 57)

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 September 2013
Higher Education				
1	Universities	14	2004-05 to 2012-13	25
2	Aided Colleges	123*	1993-94 to 2012-13	795
3	AP State Council of Higher Education	1	2009-10 to 2012-13	4
School Education				
4	A.P. Open School Society	1	2007-08 to 2012-13	3
5	A.P. Residential Educational Institutional Society	1	2004-05 to 2012-13	9
6	A.P. School Educational Society/Sarva Siksha Abhiyan/Rajiv Vidya Mission	1	2011-12 to 2012-13	2
7	A.P. School Health Project	1	1999-2000 to 2012-13	14
8	A.P. State Literacy Mission Authority	1	2010-11 to 2012-13	3
9	State Institute of Education and Technology	1	2009-10 to 2012-13	4
10	AP Education and Welfare Infrastructure Development Corporation	1	2009-10 to 2012-13	4
11	Zilla Grandhalaya Samsthas	23	1997-98 to 2012-13	119
12	Zilla Saksharatha Samities	22	1997-98 to 2012-13	231
Health Medical and Family Welfare				
13	AP AIDS Control Society	1	2010-11 to 2012-13	3
14	AP Health Medical Housing and Infrastructure Development Corporation	1	2011-12 to 2012-13	2
15	AP Medicinal and Aromatic Plants Board	1	2012-13	1
16	AP State TB Society	1	2011-12 to 2012-13	2
17	AP Vaidya Vidhana Parishad	1	2007-08 to 2012-13	6
18	AP Yogadhyayana Parishad	1	2012-13	1
19	Hyderabad Akshara Jyothi Samithi	1	2006-07 to 2012-13	7
20	Indian Institute of Health and Family Welfare	1	2012-13	1
21	MNJ Institute of Oncology	1	2012-13	1
22	Nizam's Institute of Medical Sciences	1	2007-08 to 2012-13	6
23	NTR University of Health Sciences	1	2010-11 to 2012-13	3
24	Sri Venkateswara Institute of Medical Sciences	1	2012-13	1
25	State Blindness Control Society, Hyderabad	1	2006-07 to 2012-13	7
26	State TB Office	1	2003-04 to 2012-13	10
27	Arogyasri Health Care Trust	1	2012-13	1
28	A.P. Right to sight Society	1	2008-09 to 2012-13	5
Municipal Administration and Urban Development				
29	Quli Qutub Shah Urban Development Authority, Hyderabad	1	2010-11 to 2012-13	3
Backward Classes Welfare				
30	BC Finance Corporation, Hyderabad	1	2004-05 to 2012-13	9
31	AP Study Circle, Anantapuramu	1	1997-98 to 2012-13	16
32	AP Study Circle, Guntur	1	2006-07 to 2012-13	7

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 September 2013
33	AP Study Circle, Hyderabad	1	2007-08 to 2012-13	6
34	AP Study Circle, Warangal	1	2006-07 to 2012-13	7
35	AP Washermen Cooperative Society, Hyderabad	1	2005-06 to 2012-13	8
36	BC Service Cooperative Societies	15	2004-05 to 2012-13	86
Minorities Welfare				
37	AP Haj Committee	1	2012-13	1
Social Welfare				
38	AP Scheduled Castes Finance Corporation, Hyderabad	1	2009-10 to 2012-13	4
39	AP Social Welfare Residential Educational Institutions Society (SWREIS), Hyderabad	1	2008-09 to 2012-13	5
40	AP Social Welfare Fund, Hyderabad	1	2001-02 to 2012-13	12
41	District Scheduled Castes Service Co-operative Societies	23	2001-02 to 2012-13	96
Tribal Welfare				
42	AP Scheduled Tribes Finance Corporation	1	2004-05 to 2012-13	9
43	AP Tribal Welfare Residential Educational Institutions Society (TWREIS), Hyderabad	1	2006-07 to 2012-13	7
44	Girijan Cooperative Corporation (GCC)	1	2012-13	1
Women, Child and Disabled Welfare				
45	AP Social Welfare Board	1	2011-12 to 2012-13	2
46	AP State Council for Child Welfare	1	2012-13	1
47	AP Vikalangula Finance Corporation	1	2011-12 to 2012-13	2
48	AP Women Cooperative Finance Corporation, Hyderabad	1	2006-07 to 2012-13	7
49	AP Creche Committee, Hyderabad	1	2011-12 to 2012-13	2
50	Kurnool Dist. Society for Rehabilitation of Child Labour	1	2008-09 to 2012-13	5
Law				
51	A.P. State Legal Services Authority, Hyderabad	1	2010-11 to 2012-13	3
52	District Legal Services Authorities	23	2006-07 to 2012-13	52
53	A.P. Advocates Welfare Fund	1	2011-12 to 2012-13	2
54	A.P. Advocates Clerks Welfare Fund	1	2012-13	1
55	NALSAR University of Law	1	2010-11 to 2012-13	3
Panchayat Raj and Rural Development				
56	Societies for Training and Employment Promotion (STEPs)	22	2005-06 to 2012-13	79
57	District Rural Development Agencies (DRDAs)	22	2005-06 to 2012-13	90
58	District Water Management Agencies (DWMAs)	22	2010-11 to 2012-13	34
59	Society for Elimination of Rural Poverty (SERP)	1	2011-12 to 2012-13	2
60	Swami Ramananda Tirtha Rural Institute	1	2010-11 to 2012-13	3
Labour and Employment				
61	Rajiv Udyogsri Society	1	2009-10 to 2012-13	4
62	AP Building & other construction workers Welfare Board, Hyderabad	1	2011-12 to 2012-13	2
Youth Advancement, Tourism and Culture				
63	National Institute of Tourism and Hospitality	1	2009-10 to 2012-13	4

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 September 2013
	Management			
64	Ravindra Bharathi	1	2005-06 to 2012-13	8
65	Sports Authority of Andhra Pradesh	1	2009-10 to 2012-13	4
66	AP Sports School	1	2012-13	1
Revenue				
67	AP Disaster Mitigation Society	1	2011-12 and 2012-13	2
Environment, Forests, Science and Technology				
68	AP State Remote Sensing Application Centre	1	2012-13	1
Planning				
69	Centre for Economic and Social Studies	1	2012-13	1
	Total	368		1,862

* Details such as year of inception, year from which accounts are due are not available in respect of SVKP College, Tirupathi and Vivek Vardhini Evening College, Hyderabad.

Appendix 3.4

Un-reconciled expenditure (₹ 500 crore and above cases only)

(Refer paragraph 3.4; page 58)

Sl. No.	Department/Controlling Officer	Amount not Reconciled
		(₹ in crore)
1	Energy, Secretariat Department (MH 2801 – Power)	6,187
2	Rural Development, HOD (MH 2235 - Social Security and Welfare)	2,150
3	Chief Engineer, Dr. B.R. Ambedkar Pranahita-Chevella Sujala Sravanthi (MH 4700 – Capital outlay on Major Irrigation)	2,127
4	Backward Classes Welfare, HOD (MH 2225 – Welfare of SCs, STs, OBCs and Minorities)	1,412
5	Medical Education, HOD (MH 2210 – Medical and Public Health)	1,268
6	Municipal Administration, HOD (MH 2217 – Urban Development)	1,221
7	Panchayat Raj and Rural Development, Secretariat Department (MH 2235 – Social Security and Welfare)	1,218
8	Secretary to Government, Planning Secretariat Department (MH 5475 - Capital Outlay on other General Economic Services)	985
9	Chief Engineer, FMC (SRSP) & SYP, Karimnagar (MH 4700 - Capital outlay on Major Irrigation)	874
10	Higher Education, Secretariat Department (MH 2202 – General Education)	766
11	Administration & EAP (R&B), HOD (MH 5054 –Capital outlay on Roads and Bridges)	684
12	Engineer-in-Chief Roads, HOD (MH 5054 - Capital outlay on Roads and Bridges)	646
13	Commissioner for Relief, HOD (MH 2245 – Relief on account of Natural Calamities)	633
14	Technical Education, HOD (MH 2203 – Technical Education)	616

Appendix 3.5

Statement showing Department-wise details of pending DC bills at the end of 2012-13

(Refer paragraph 3.6; page 61)

(₹ in crore)			
Sl. No.	Department	No. of Bills	Amount
1	Agriculture	391	830.97
2	Revenue	3,324	223.84
3	Secondary Education	554	58.95
4	Panchayat Raj & Rural Development	108	29.82
5	Home	164	23.39
6	Health, Medical and Family Welfare	16,432	16.07
7	Fiscal Administration, Planning, Surveys and Statistics	210	13.57
8	Others	548	13.31
	Total	21,731	1,209.92

Appendix 3.6

Non-receipt of cheques in support of Payments

(Refer paragraph 3.9.2.1; page 64)

(₹ in crore)		
Year	Cheques	Amount
1999-2000	7	0.01
2000-01	30	0.08
2001-02	44	0.12
2002-03	38	0.10
2003-04	20	0.25
2004-05	11	4.28
2005-06	31	2.08
2006-07	25	0.14
2007-08	10	0.53
2008-09	38	0.51
2009-10	91	5.13
2010-11	1166	36.19
2011-12	1270	59.42
2012-13	1802	217.85
Total	4583	326.69

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 Plan 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 <i>per cent</i> 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 <i>per cent</i>
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

Terms	Basis of calculation
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. It means that rise in fiscal deficit should match with the increase in the State's capacity to service the incremental debt from additional revenues generated from the use of such debt in creating income generating capital assets.
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. 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 not rise. 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 enjoys 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, etc. Enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. fall under this class. Merit goods are commodities that the public sector provides free of cost or at categorized rates because an individual or society should have them on the basis of some concept of need rather than the ability and willingness to pay for their costs. 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 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.
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.

Appendix 4.2

Acronyms and abbreviations

Acronym		Full form
AABY	:	Aam Admi Bhima Yojana
AC Bills	:	Abstract Contingent Bills
AE	:	Aggregate Expenditure
APFC	:	Andhra Pradesh Financial Code
APFRBM Act	:	Andhra Pradesh Fiscal Responsibility and Budget Management
APGVB	:	Andhra Pradesh Grameena Vikas Bank
APPFC	:	Andhra Pradesh Power Finance Corporation Limited
APPR	:	Andhra Pradesh Panchayat Raj
APSACS	:	Andhra Pradesh State AIDS Control Society
APSRTC	:	Andhra Pradesh State Road Transport Corporation
APTRANSCO	:	Transmission Corporation of Andhra Pradesh Limited
BE	:	Budget Estimates
B.Ed.	:	Bachelor of Education
BRO	:	Budget Release Order
BT	:	Bituminious Thar
BWHP	:	Integrated Housing Programme for Beedi Workers
CAG	:	Comptroller and Auditor General of India
CAGR	:	Compound Annual Growth Rate
CB	:	Closing Balance
CCO	:	Chief Controlling Officer
CE	:	Capital Expenditure
CF	:	Contingency Fund
CGA	:	Controller General of Accounts
CRF	:	Calamity Relief Fund
CSS	:	Centrally Sponsored Schemes
CTE	:	College of Teacher Education
DC Bills	:	Detailed Contingent Bills
DDs	:	Demand Drafts
DE	:	Development Expenditure
D.Ed.	:	Diploma in Education
DIET	:	District Institutes of Education and Training
DGSD	:	Director General of Supplies and Disposals
DTA	:	Director of Treasuries and Accounts
DTO	:	District Treasury Officer
DWCRA	:	Development of Women and Children in Rural Areas
FA&CAO	:	Financial Advisor and Chief Accounts Officer
FCP	:	Fiscal Correction Path
FD	:	Fiscal Deficit
FDR	:	Fixed Deposit Receipt
FPSS	:	Fiscal Policy Strategy Statement

Acronym		Full form
FRL	:	Fiscal Responsibility Legislation
GIC	:	General Insurance Corporation of India
GoI	:	Government of India
GP	:	Gram Panchayat
GSDP	:	Gross State Domestic Product
HODs	:	Heads of Departments
IASE	:	Institute of Advanced Study in Education
IAY	:	Indira Awas Yojana
INDIRAMMA	:	Integrated Novel Development in Rural Areas and Model Municipal Areas
ITDA	:	Integrated Tribal Development Agency
KGBV	:	Kasturba Gandhi Balika Vidyalaya
LIC	:	Life Insurance Corporation of India
LLPD	:	Lakh Litres Per Day
MEFS	:	Macro Economic Framework Statement
MGNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MSS	:	Matching State Share
NABARD	:	National Bank for Agriculture and Rural Development
NALSAR	:	National Academy of Legal Studies and Research
NCDC	:	National Co-operative Development Corporation
NOAPS	:	National Old Age Pension Scheme
NPCB	:	National Programme for Control of Blindness
NPEGEL	:	National Programme for Education of Girls at Elementary Level
NPRE	:	Non-Plan Revenue Expenditure
NTR	:	Non-Tax Revenue
O&M	:	Operations and Maintenance
OTR	:	Own Tax Revenue
PAO	:	Pay and Accounts Office
PD	:	Primary Deficit
PDA	:	Personal Deposit Account
PF	:	Provident Fund
PMGSY	:	Pradhan Mantri Gram Sadak Yojana
PMS	:	Post Metric Scholarship
PPP	:	Public Private Partnership
PSU	:	Public Sector Undertaking
RBI	:	Reserve Bank of India
RD	:	Revenue Deficit
RE	:	Revenue Expenditure
RIDF	:	Rural Infrastructure Development Fund
RMSA	:	Rashtriya Madhyamik Shiksha Abhiyan
RR	:	Revenue Receipts
RVMA	:	Rajiv Vidya Mission Authority
S&W	:	Salaries and Wages
SDL	:	State Development Loan

Acronym		Full form
SPD	:	State Project Director
SPV	:	Special Purpose Vehicle
SSA	:	Sarva Siksha Abhiyan
SSE	:	Social Sector Expenditure
SST	:	Schedule of Settlement with Treasuries
TE	:	Total Expenditure
TFC	:	Twelfth Finance Commission
TRICOR	:	AP Scheduled Tribes Cooperative Finance Corporation Limited
UC	:	Utilisation Certificate
UGC	:	University Grants Commission
VAT	:	Value Added Tax
WMA	:	Ways and Means Advances
ZPP	:	Zilla Praja Parishad