
Appendices

Appendix 1.1
Profile of Composite State 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=64.80 per cent)	60.47 per cent	
	b.	Literacy (as per 2011 Census) (All India Average=74.04 per cent)	67.66 per cent	
6	Infant mortality**(per 1000 live births) (All India Average = 40 per 1,000 live births)		39	
7	Life Expectancy at birth*** (All India Average = 65.8 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) 2013-14 at current price		₹8,54,822 crore	
10	Per capita GSDP CAGR (2004-05 to 2013-14)		Andhra Pradesh	14.88
			General Category States	14.88
11	GSDP CAGR (2004-05 to 2013-14)		Andhra Pradesh	16.00
			General Category States	15.49
12	Population Growth***** (2004-05 to 2013-14)		Andhra Pradesh	9.11
			General Category States	12.94
B		Financial Data		
		Particulars		
		CAGR ¹		2004-05 to 2013-14
		2004-05 to 2012-13		2004-05 to 2013-14
		General Category States	Andhra Pradesh	Andhra Pradesh
		(in per cent)		
a.	of Revenue Receipts	16.93	15.34	16.16
b.	of Own Tax Revenue	16.42	15.59	16.47
c.	of Non Tax Revenue	12.49	17.47	17.04
d.	of Total Expenditure	15.37	13.71	14.47
e.	of Capital Expenditure	17.01	14.20	14.31
f.	of Revenue Expenditure on Education	17.44	15.18	16.73
g.	of Revenue Expenditure on Health	16.50	15.28	16.28
h.	of Salary and Wages	14.73	14.23	15.36
i.	of Pension	18.34	16.68	18.29

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

** Infant Mortality rate (SRS Bulletin September 2014).

*** Life Expectancy at birth (Office of the Registrar General of India, Ministry of Home Affairs), Economic Review 2013-14.

**** 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 implies inequality is less; closure to one implies 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 Goa)

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 at the end of the year.
2	Statement of 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 of 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 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 on revenue account.
18	Detailed statement of Contingent Fund and Public Account transactions.
19	Detailed statement of investments 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 2013-14
(Refer paragraph 1.2; page 2)

(₹ in crore)

Receipts			Disbursements				
2012-13		2013-14	2012-13		2013-14		
					Non Plan	Plan	Total
Section-A: Revenue							
103830	I. Revenue receipts	110719	102702	I. Revenue expenditure	86237	24138	110375
59875	Tax revenue	64123	33064	General Services	36833	66	36899
			41605	Social Services	26860	18096	44956
15999	Non-tax revenue	15473	16390	Education, Sports, Art and Culture	15154	3326	18480
			5346	Health and Family Welfare	3593	2184	5777
20271	State's share of Union Taxes	22132	3322	Water Supply, Sanitation, Housing and Urban Development	1019	1682	2701
784	Non-Plan grants	3433	200	Information and Broadcasting	107	205	312
3223	Grants for State Plan Schemes	2758	7189	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1667	5511	7178
3678	Grants for Central and Centrally sponsored Plan Schemes	2800	281	Labour and Labour Welfare	179	31	210
			8837	Social Welfare and Nutrition	5098	5157	10255
			40	Others	43	---	43
			27875	Economic Services	22327	5976	28303
			4642	Agriculture and allied Activities	1834	2103	3937
			3563	Rural Development	2578	2099	4677
			8884	Irrigation and Flood Control	8452	409	8861
			6292	Energy	7338	75	7413
			912	Industry and Minerals	184	611	795
			2155	Transport	1692	243	1935
			30	Science, Technology and Environment	3	14	17
			1397	General Economic Service	246	422	668
			158	Grants-in-aid and Contributions	217	0	217
---	II. Revenue deficit carried over to Section B	---	1128	II. Revenue Surplus carried over to Section B			344

Section-B: Others							
9322	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	9162	---	III. Opening Overdraft from RBI	---	---	---
---	IV. Miscellaneous Capital receipts	9	15149	IV. Capital Outlay	---	15280	15280
			212	General Services	---	309	309
			1072	Social Services	0	1378	1378
			278	Education, Sports, Art and Culture	0	227	227
			82	Health and Family Welfare	0	162	162
			238	Water Supply, Sanitation, Housing and Urban Development	0	253	253
			394	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	555	555
			22	Social Welfare and Nutrition	0	17	17
			58	Others	0	164	164
			13865	Economic Services	0	13593	13593
			11	Agriculture and allied Activities	0	26	26
			---	Rural Development Programme	---	---	---
			10659	Irrigation and Flood Control	0	9761	9761
			91	Energy	0	47	47
			8	Industry and Minerals	0	72	72
			2111	Transport	0	2696	2696
			985	General Economic Services	0	991	991
426	V. Recoveries of Loans and Advances	575	3913	V. Loans and Advances disbursed	921	2768	3689
211	From Power Projects	389	373	For Power Projects	0	203	203
168	From Government Servants	164	87	To Government Servants	474	0	474
47	From others	22	3453	To Others	447	2565	3012
1128	VI. Revenue surplus brought down	344	---	VI. Revenue deficit brought down	---	---	---
23311	VII. Public Debt receipts	25292	7677	VII. Repayment of Public Debt			7286
22128	Internal Debt other than Ways and Means Advances and Overdraft	23950	6531	Internal debt other than Ways and Means Advances and Overdraft			6057
---	Net transactions of Ways and Means Advances including Overdraft	---	---	Net transactions of Ways and Means Advances including Overdraft			---
1183	Loans and Advances from Central Government	1342	1146	Repayment of Loans and Advances to Central Government			1228

	VIII. Appropriation to Contingency Fund	---	---	VIII. Appropriation to Contingency Fund	---	---	---
	IX. Amount recouped to Contingency Fund	2	2	IX. Expenditure from Contingency Fund	---	---	3
94917	X. Public Account Receipt	101352	93201	X. Public Account disbursements	0	97195	97195
3580	Small Savings and Provident Funds	3673	2390	Small Savings and Provident Funds	0	2601	2601
2243	Net Reserve Funds	3446	2436	Net Reserve Funds	0	1895	1895
22333	Net Suspense and Miscellaneous	23590	22599	Net Suspense and Miscellaneous	0	23302	23302
18039	Remittances	17651	18720	Remittances	0	17599	17599
48722	Deposits and Advances	52992	47056	Deposits and Advances	0	51798	51798
---	XI. Closing Overdraft from Reserve Bank of India		9162	XI. Closing Cash Balance	0	13283	13283
			5	Cash in Treasuries and Local Remittances	0	5	5
			-563	Deposits with Reserve Bank and other Banks	0	-96	-96
			2	Departmental cash balance including permanent advances	0	2	2
			9718	Cash balance investment and investment of earmarked funds	0	13372	13372
232934	Total	247455	232934	Total			247455

Appendix 1.4
Actuals vis-à-vis Budget Estimates 2013-14
(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	1,27,772	1,10,719	-17,053	-13.35
Taxes on Sales, Trade etc	52,500	48,737	-3,763	-7.17
State Excise	7,500	6,250	-1,250	-16.67
Taxes on immovable property other than agricultural lands	191	180	-11	-5.76
Taxes on vehicles	4,352	3,335	-1,017	-23.37
Stamps and Registration fees	6,414	4,393	-2,021	-31.51
Taxes on goods and Passengers	13	16	3	23.08
Land Revenue	50	74	24	48.00
Interest Receipts	8,656	8,646	-10	-0.12
Miscellaneous General Services	80	209	129	161.25
Non ferrous Mining and Metallurgical Industries	3,083	2,731	-352	-11.42
Revenue Expenditure	1,26,749	1,10,375	-16,374	-12.92
General Education	19,288	17,347	-1,941	-10.06
Water Supply and Sanitation	786	652	-134	-17.05
Pension and Other Retirement Benefits	14,209	13,682	-527	-3.71
Police	4,477	5,051	574	12.82
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9,665	7,178	-2,487	-25.73
Health and Family Welfare	6,443	5,777	-666	-10.34
Social Welfare and Nutrition	9,841	10,255	414	4.21
Roads and Bridges	1,551	1,692	141	9.09
Secretariat - Economic Services	428	354	-74	-17.29
Forestry and Wild Life	534	398	-136	-25.47
Rural Development	6,589	4,677	-1,912	-29.02
Urban Development	3,995	1,433	-2,562	-64.13
Irrigation and Flood Control	9,999	8,861	-1,138	-11.38
District Administration	1,520	1,062	-458	-30.13
Administration of Justice	875	709	-166	-18.97
Interest Payments	14,519	12,911	-1,608	-11.08
Power	6,639	7,407	768	11.57
Capital Receipts	0	9	9	100.00
Capital Expenditure	21,279	15,280	-5,999	-28.19
Revenue Surplus(+)/Deficit(-)	1,023	344	-679	-66.37
Fiscal deficit (-)	-24,487	-18,041	6,446	-26.32
Primary Surplus(+)/Deficit(-)	-9,968	-5,130	4,838	-48.54

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 5 & 25)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14	
Part A Receipts						
1.	Revenue Receipts	64678(100)	80996(100)	93554(100)	103830(100)	110719(100)
	(i) Tax Revenue	35176(54)	45139(56)	53284(57)	59875(58)	64123(58)
	Taxes on Sales, Trade, etc.	23640(67)	29145(65)	34910(66)	40715(68)	48737(76)
	State Excise	5849(17)	8265(18)	9612(18)	9129(15)	6250(10)
	Taxes on Vehicles	1995(6)	2626(6)	2987(6)	3357(6)	3335(5)
	Stamps and Registration fees	2639(8)	3834(8)	4385(8)	5115(9)	4393(7)
	Land Revenue	222(1)	171	141	62	74
	Other Taxes	831(2)	1098(2)	1249(2)	1497(3)	1334(2)
	(ii) Non Tax Revenue	7803(12)	10720(13)	11694(12)	15999(15)	15473(14)
	(iii) State's share in Union taxes and duties	12141(10)	15237(19)	17751(19)	20271(20)	22132(20)
	(iv) Grants in aid from GoI	9558(15)	9900(12)	10825(12)	7685(7)	8991(8)
2.	Misc. Capital Receipts	---	---	---	---	9(0)
3.	Recovery of loans and advances	143(0)	173(0)	165(0)	426	575(1)
4.	Total revenue and Non-debt capital receipts (1+2+3)	64821(77)	81169(81)	93719(83)	104256(82)	111303(81)
5.	Public Debt Receipts	19753(23)	18722(19)	19450(17)	23311(18)	25292(19)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	18185(92)	16260(87)	16731(86)	22128(95)	23950(95)
	Net transactions under Ways and Means Advances and Overdraft	---	---	218(1)	---	---
	Loans and Advances from Government of India	1568(8)	2244(12)	2719(14)	1183(5)	1342(5)
6.	Total Receipts in the Consolidated Fund (4+5)	84574(54)	99891(57)	113169(57)	127567(57)	136595(57)
7.	Contingency Fund receipts	7(0)	---	2(0)	---	2(0)
8.	Public Account receipts	71780(46)	76218(42)	86051(43)	94917(43)	101352(43)
9.	Total Receipts of Government (6+7+8)	156361	176109	199222	222484	237949
Part B. Expenditure/Disbursement						
10.	Revenue Expenditure	63448(80)	78534(84)	90415(83)	102702(84)	110375(85)
	Plan	15442(24)	19701(25)	23664(26)	25241(25)	24138(22)
	Non-plan	48006(76)	58833(75)	66751(74)	77461(75)	86237(78)
	General Services (including interest payments)	21392(34)	26708(34)	29874(33)	33064(32)	36899(33)
	Social Services	25757(41)	32314(41)	38017(42)	41605(41)	44956(41)
	Economic Services	16213(25)	19346(25)	22309(25)	27875(27)	28303(26)
	Grant in aid and contributions	86(0)	166(0)	215(0)	158(0)	217(0)
11.	Capital Expenditure	13793(17)	11123(12)	13722(13)	15149(12)	15280(12)
	Plan	13955(101)	11120(100)	13687(100)	15137(100)	15280(12)
	Non-plan	(-162(-1))	3(0)	35(0)	12(0)	0
	General Services	92(1)	108(1)	83(1)	212(1)	309(2)
	Social Services	639(4)	609(5)	830(6)	1072(7)	1378(9)
	Economic Services	13062(95)	10406(94)	12809(93)	13865(92)	13593(89)
12.	Disbursement of Loans and Advances	1590(2)	3315(4)	4983(6)	3913(3)	3689(3)
13.	Total (10+11+12)	78831(93)	92972	109120(94)	121764(94)	129344(95)

14.	Repayment of Public Debt	6277(7)	7881	6761(6)	7677(6)	7286(5)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4782(76)	6160(77)	5813(86)	6531(85)	6057(83)
	Net transactions under ways and Means Advances and Overdraft	---	218(3)	---	---	---
	Loans and Advances from Government of India	1495(24)	1557(20)	948(14)	1146(15)	1228(17)
15.	Appropriation to Contingency Fund	---	---	---	---	---
16.	Total disbursement out of Consolidated Fund (13+14+15)	85108(55)	100853	115881(79)	129441(58)	136630(58)
17.	Contingency Fund Disbursements	X	2	---	2	3
18.	Public account disbursement	70243(45)	72407	82848(42)	93201(42)	97195(42)
19.	Total disbursement by the state (16+17+18)	155351	173262	198729	222644	233828
Part C. Deficits						
20.	Revenue Deficit(-)/Surplus(+)(1-10)	1230	2462	3138	1128	344
21.	Fiscal Deficit(-)/Surplus (+)(4-13)	-14010	-11803	-15401	-17508	-18041
22.	Primary Deficit (-)/Surplus (+)(21-23)	-5096	-2128	-4840	-5846	-5130
Part D. Other Data						
23.	Interest Payments (included in revenue expenditure)	8914	9675	10561	11662	12911
24.	Financial Assistance to local bodies etc.	19842	22914	33010	34820	30557
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)[†]	476835	570992	655181	745782	854822
28.	Outstanding fiscal liabilities (year end)[®]	119807	134905	150512	169084	189741
29.	Outstanding guarantees (year end)	13135	12290	12286	14857	31153
30.	Maximum amount guaranteed (year end)	20324	29554	23543	38084	55536
31.	Number of incomplete projects[^]	206	188	228	528	1037
32.	Capital blocked in incomplete projects[^]	36165	46330	49516	71595	82665
Part E. Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax revenue/GSDP	0.074	0.077	0.080	0.079	0.075
	Own Non-Tax revenue/GSDP	0.016	0.018	0.018	0.021	0.018
	Central transfers/GSDP	0.046	0.043	0.043	0.037	0.036
II	Expenditure Management					
	Total expenditure/GSDP	0.165	0.159	0.165	0.161	0.151
	Total Expenditure/Revenue Receipts	1.219	1.148	1.166	1.173	1.168
	Revenue Expenditure/ Total Expenditure	0.805	0.845	0.829	0.843	0.853
	Expenditure on Social Services/Total Expenditure	0.327	0.348	0.348	0.342	0.348
	Expenditure on Economic Services/Total Expenditure	0.206	0.208	0.204	0.229	0.219
	Capital Expenditure/Total Expenditure	0.175	0.120	0.126	0.124	0.118
	Capital Expenditure on Social and Economic Services/ Total Expenditure	0.174	0.118	0.125	0.123	0.116

III	Management of Fiscal Imbalances					
	Revenue Deficit (surplus)/GSDP	0.003	0.004	0.005	0.001	0.000
	Fiscal Deficit/ GSDP	-0.029	-0.020	-0.023	-0.023	-0.021
	Primary Deficit/ GSDP	-0.011	-0.003	-0.007	-0.008	-0.006
	Revenue Surplus/Fiscal Deficit	-0.088	-0.209	-0.204	-0.064	-0.019
	Primary revenue balance/ GSDP	0.022	0.022	0.021	0.018	0.016
IV	Management of Fiscal Liabilities					
	Fiscal liabilities/ GSDP	0.251	0.231	0.227	0.224	0.222
	Fiscal liabilities/RR	1.852	1.666	1.609	1.628	1.714
	Primary deficit <i>vis-à-vis</i> quantum spread	12800	18101	21608	11020	16723
	Debt Redemption: (Principal + Interest)/Total Debt Receipts	0.850	0.915	0.853	0.808	0.787
V	Other Fiscal Health Indicators					
	Return on Investment	0.38	0.65	0.85	1.03	0.94
	Balance from Current Revenue	10846	17048	20087	20160	19703
	Financial Assets/Liabilities	0.92	0.94	0.97	0.97	0.98

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

X: ₹ 40.63 lakh; **Y:** ₹ 65,287

GSDP data from Directorate of Economics and Statistics, Govt. of Andhra Pradesh

@ 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 10)

(₹in crore)

Sl. No.	Name of the Scheme	Implementing Agency	Amount released during 2013-14
1.	M.G. National Rural Employment Guarantee Scheme	APSREGS	4,751
2.	Sarva Siksha Abhiyan (SSA)	RVMA	1,747
3.	Rural Housing-IAY	DRDAs	1,141
4.	National Rural Health Mission (NRHM)	SHFWS& STBCS	591
5.	National Rural Drinking Water Programme	SWSM	575
6.	Scheme for setting up 6000 Model Schools at Block Level as Benchmark of Excellence	AP Secondary Education Society	544
7.	Micro Irrigation	APMIP	266
8.	AAJEEVIKA	Society for Elimination of Rural Poverty	254
9.	MPs Local Area Development Scheme(MPLADS)	District Collectors	215
10.	Rashtriya Madhyamik Sikhsha Abhiyan	RMSA(APSES)	199
11.	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency	183
12.	National Food Security Mission	APSAMETI	157
13.	National Horticulture Mission	APSHM	91
14.	Central Rural Sanitation Scheme	SWSM	84
15.	Scheme of modernization of State Police forces by Police Modernisation Division	Andhra Pradesh Police Housing Corporation Limited, Hyderabad	78
16.	National Aids Control Programme including STD control	APSACS	75
17.	Adult Education and Skill Development Scheme	Director of Adult Education, State Literacy Mission	69
18.	Swarna Jayanthi Shahari Rozgar Yojana (SJSRY)	Mission for elimination of poverty in Municipalities	65
19.	Product/Infrastructure Development for Destinations and Circuits	Andhra Pradesh Tourism Development Corporation Ltd	39
20.	Electronic Governance	Andhra Pradesh Technology Services	30
21.	Support to School of Planning and Architecture	School of Planning and Architecture, Vijayawada	24
22.	Support to State Extension Programme for Extension Reforms	APSAMETI	20
23.	National Project of Cattle and Buffalo breeding	APLSDA	14
24.	Renewable Energy for Rural Applications for all villages	NEDCAP	13
Total			11,225

Source: Appendix – VII, Finance Accounts 2013-14.

Appendix 1.8
List of Incomplete Irrigation Projects
(Refer paragraph 1.11.2; page 21)

(₹ in crore)						
Sl. No.	Name of the project	Year of commencement	Original cost	Revised cost	Cost over run	Expenditure as on 31 March 2014
1.	Thotapalli Barrage	2004	520.70	851.90	331.20	609.61
2.	Gajapathinagaram Branch Canal	2010				
3.	Pushkaram LIS	2004	297.25	608.04	310.79	647.81
4.	Tadipudi LIS	2004	330.77	526.17	195.40	470.63
5.	Indira Sagar Polavaram	2004	10287.38	16010.45	5723.07	4876.56
6.	Venkatanagaram pumping LIS	2005	58.43	124.18	65.75	85.42
7.	Chintalapudi LIS	2009	1701.00	1701.00	0.00	321.68
8.	Mahendra Tanaya Project	2008	127.00	127.00	0.00	47.18
9.	Tarakarama Thirtha Sagaram	2006	220.04	220.04	0.00	121.35
10.	Madduvalasa-II	2008	54.21	57.87	3.66	31.49
11.	Jhanjhavathi	1996	120.39	120.39	0.00	123.03
12.	Gundlakamma Reservoir	2004	165.22	592.18	426.96	579.89
13.	Poola Subbaiah Veligonda	2004	1234.50	5150.00	3915.50	3501.19
14.	Somasila Project	1975	734.00	1548.49	814.49	1305.28
15.	Somasila - Swarnamuki Link Canal	2007-08	399.00	437.42	38.42	115.60
16.	Telugu Ganga Project	1983	637.00	4432.00	3795.00	4389.01
17.	GNSS Phase I & II	2005-07	4341.26	7466.36	3125.10	4279.81
18.	Gandikota LIS	2005	417.00	983.00	566.00	731.41
19.	HNSS-I	2005	1305.00	2774.00	1469.00	6518.22
20.	HNSS-II	2005-06	1880.00	4076.00	2196.00	6518.22
21.	Gandikota Reservoir CBR Lift Schemes	2007	2059.00	2059.00	0.00	1398.17
22.	Pulivendula Branch Canal	2005	634.23	657.43	23.20	204.35
23.	Chitravati Right Main Canal-Lingala Canals	2004	626.82	626.82	0.00	301.03
24.	Guru Raghavendra	2005-06	130.42	130.42	0.00	162.41
25.	Srisailam Right Branch Canal	2005	848.65	848.65	0.00	871.63
26.	Penna Ahobilam Balancing Reservoir-II	2005	569.65	800.70	231.05	736.05

Sl. No.	Name of the project	Year of commencement	Original cost	Revised cost	Cost over run	Expenditure as on 31 March 2014
27.	Modernization of Mylavaram Canals	2006	145.45	145.45	0.00	148.42
28.	Siddapuram LIS	2007	89.72	89.72	0.00	50.22
29.	K.C. Canal LIS	2008	120.00	120.00	0.00	42.06
30.	Paleru Reservoir Project	2007	50.50	50.50	0.00	10.53
31.	Y.C.R. Korisapadu LIS	2008	177.00	177.00	0.00	81.68
32.	Pulikanuma LIS	2008	261.19	261.19	0.00	221.99
33.	Aliminety Madhava Reddy incl. SLBC Tunnel & LIS on Udayasamudram Bal. Reservoir	1983-2008	3865.00	5811.43	1946.43	3942.63
34.	Mahatma Gandhi Kalwakurthy LIS	2005	1500.00	2990.00	1490.00	2733.14
35.	Rajiv Bhima LIS	2004	1426.31	2158.40	732.09	2062.70
36.	Jawahar Nettempadu LIS	2005	1428.00	1862.73	434.73	1735.78
37.	Koilsagar LIS	2006	109.52	458.25	348.73	390.90
38.	SRSP-II	2000	830.75	1043.14	212.39	907.06
39.	Indiramma Flood Flow Canal from SRSP	1997	2466.00	4729.26	2263.26	3424.43
40.	JCR Devadula LIS	2004	6356.02	9427.73	3071.71	7193.46
41.	Sripadasagar – Yellampally LIS	2005	3177.74	4942.58	1764.84	3864.91
42.	Kaleshwaram LIS	2008	443.00	632.00	189.00	263.59
43.	Rajiv Sagar – Dummugudem LIS	2007	1681.00	1681.00	0.00	822.45
44.	Indira Rudramakota Dummugudem LIS	2007	1824.00	1824.00	0.00	972.72
45.	Pranahitha Chevella LIS	2007	17875.00	38500.00	20625.00	3770.23
46.	Dummugudem N.S. Tail Pond	2008	8930.08	19521.42	10591.34	547.27
47.	M. Bagareddy Singur Canals: Singur Project Canals	2006	88.99	121.67	32.68	153.30
48.	Neelwai Project	2005	90.50	138.27	47.77	108.23
49.	Gollavagu Project	2005	83.61	83.61	0.00	84.90
50.	Peddavagu Project	2005	124.64	124.64	0.00	76.56
51.	Sri Komaram Bheem Project	2005	274.14	450.14	176.00	438.42
52.	Modikuntavagu Project	2005	124.60	124.60	0.00	60.11
53.	Palemvagu Project	2005	70.99	173.29	102.30	189.12

Sl. No.	Name of the project	Year of commencement	Original cost	Revised cost	Cost over run	Expenditure as on 31 March 2014
54.	Choutapally Hanumantha Reddy LIS	2005	55.00	75.14	20.14	65.26
55.	Lendi Interstate Project	2007	202.19	263.89	61.70	221.68
56.	Flood Banks along Nagavali & Vamsadhara River	2007	310.72	310.72	0.00	1107.73
57.	Flood Banks of Godavari	2008	548.32	795.19	246.87	1107.73 716.65
58.	Flood Banks of Krishna	2008	259.36	259.36	0.00	
59.	Flood Banks in Kurnool (Hundri)	2008-09	244.70	244.70	0.00	
60.	Flood Banks in Nandyal (Kundu)	2008-09	97.51	97.51	0.00	
61.	Flood Banks in Nellore District	2009	605.28	652.60	47.32	
62.	Modernization of Godavari Delta	2008	3361.00	3361.00	0.00	
63.	Modernization of Krishna Delta	2008	4573.00	4573.00	0.00	1178.89
64.	Modernization of Pennar Delta	2007	1001.73	1001.73	0.00	526.32
65.	Modernisation of Nagarjunsagar Project	2008	4444.41	4444.41	0.00	1346.53
66.	Modernization of TBP- HLC	2007	587.91	587.91	0.00	209.85
67.	Modernization of TBP-LLC	2008	179.00	179.00	0.00	115.19
68.	PVN Kanthapally LIS		10409.00	11773.00	1364.00	16.59
69.	Modernization of Yeleru Delta System	2008	138.00	138.00	0.00	4.83
Grand Total		110329.80	179328.68	68998.88	72235.50	

Source: Departmental information

Appendix 1.9
Summarised Financial position of the Government of Andhra Pradesh
as on 31 March 2014

(Refer Paragraphs 1.12.1 & 1.12.4; pages 25 & 26)

(₹ in crore)

As on 31 March 2013	Liabilities		As on 31 March 2014	
121434.95		Internal Debt		139327.73
	91687.30	Market Loans bearing interest	111373.01	
	0.71	Market Loans not bearing interest	0.58	
	---	Market Loans Suspense	---	
	487.71	Loans from LIC	381.45	
	84.41	Loans from GIC	75.68	
	5330.09	Loans from NABARD	5169.26	
	-2100.77	Loans from other Institutions	-3022.55	
	25945.50	Special sanction issued NSSF	25350.30	
	---	Ways and Means Advances	---	
	---	Overdraft from Reserve Bank of India	---	
17301.84		Loans and Advances from Central Government		17415.74
	8.73	Pre 1984-85 Loans	8.73	
	76.73	Non-Plan Loans	70.41	
	17212.79	Loans for State Plan Schemes	17333.01	
	3.59	Loans for Central Plan Schemes	3.59	
	--	Loans for Centrally Sponsored Plan Schemes	---	
	--	Other Ways and Means Advances	---	
47.95		Contingency Fund		46.55
12445.25		Small Savings, Provident Funds, etc.		13517.86
15593.24		Deposits		16792.14
7459.46		Reserve Funds		9010.32
---		Suspense and Miscellaneous Balances		---
---		Remittance Balances		---
174282.69		Total		196110.34
As on 31 March 2013	Assets		As on 31 March 2014	
131186.50		Gross Capital Outlay on Fixed Assets		146458.53
	6204.41	Investments in shares of Companies, Corporations, Cooperatives, etc.	6378.53	
	124982.09	Other Capital Outlay	140080.00	
29316.13		Loans and Advances		32430.39
	5701.50	Loans for Power Projects	5515.36	
	23342.10	Other Development Loans	26331.78	
	272.53	Loans to Government servants and Miscellaneous loans	583.25	
22.97		Advances		27.94
313.82		Remittance Balances		261.87
404.34		Suspense and Miscellaneous Balances		115.93

As on 31 March 2013		Liabilities	As on 31 March 2014	
9167.59		Cash		13289.17
	4.97	Cash in Treasuries and Local Remittances	4.97	
	-564.26	Deposits with Reserve Bank and other Banks	-95.96	
	2.33	Departmental Cash Balance	2.34	
	4567.43	Cash Balance Investments	7048.86	
	5157.12	Investment of Earmarked funds	6328.96	
3871.34		Deficit on Government Account		3526.51
	4999.24	Accumulated deficit up to 31 March 2013	3870.84	
	-1127.9	Revenue Surplus of the Current Year	-344.33	
	---	Amount closed to Government Account	---	
	---	Proforma corrections to opening balances under capital expenditure	---	
174282.69		Total		196110.34

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 33)

(₹in crore)						
Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	In per cent
Revenue Voted						
1	III	Administration of Justice	794.62	627.12	167.50	21.08
2	VII	Commercial Taxes Administration	502.05	354.54	147.51	29.38
3	XIV	Technical Education	1,191.34	870.97	320.37	26.89
4	XVII	Municipal Administration and Urban Development	4,822.21	1,934.12	2,888.09	59.89
5	XVIII	Housing	1,379.22	604.01	775.21	56.21
6	XX	Labour and Employment	634.70	501.86	132.84	20.93
7	XXI	Social Welfare	3,670.86	2,277.73	1,393.13	37.95
8	XXII	Tribal Welfare	1,979.79	1,050.90	928.89	46.92
9	XXIII	Backward Classes Welfare	4,691.14	3,375.78	1,315.36	28.04
10	XXIV	Minority Welfare	1,112.70	501.34	611.36	54.94
11	XXV	Women, Child and Disable Welfare	2,759.59	2,015.16	744.43	26.98
12	XXVII	Agriculture	4,553.49	2,736.03	1,817.46	39.91
13	XXVIII	Animal Husbandry and Fisheries	1,239.45	816.70	422.75	34.11
14	XXIX	Forest, Science, Technology and Environment	554.44	398.51	155.93	28.12
15	XXXI	Panchayat Raj	6,635.26	4,498.14	2,137.12	32.21
16	XXXII	Rural Development	5,558.61	4,157.06	1,401.55	25.21
17	XXXIV	Minor Irrigation	527.38	354.40	172.98	32.80
18	XXXVI	Industries and Commerce	1,134.78	672.48	462.30	40.74
19	XXXVII	Tourism, Art and Culture	255.49	126.54	128.95	50.47
Capital Voted						
20	V	Revenue Registration and Relief	342.08	170.92	171.16	50.04
21	X	Home Administration	410.74	202.17	208.57	50.78
22	XI	Roads, Buildings and Ports	4,328.09	3,212.27	1,115.82	25.78
23	XII	School Education	420.23	129.71	290.52	69.13
24	XV	Sports and Youth Services	200.00	26.37	173.63	86.82
25	XXI	Social Welfare	756.92	154.28	602.64	79.62
26	XXII	Tribal Welfare	400.19	237.23	162.96	40.72
27	XXIII	Backward Classes Welfare	415.00	163.67	251.33	60.56
28	XXV	Women, Child and Disable Welfare	182.63	16.66	165.97	90.88
29	XXVII	Agriculture	118.81	0.64	118.17	99.46
30	XXXIV	Minor Irrigation	2,922.41	1,370.72	1,551.69	53.10
Loans Voted						
31	XVII	Municipal Administration and Urban Development	2,157.88	1,103.60	1,054.28	48.86
32	XXXV	Energy	492.00	202.70	289.30	58.80
Total			57,144.10	34,864.33	22,279.77	38.99

Appendix 2.2

Excess over provision of previous years requiring regularization

(Refer Paragraph 2.4.5; page 37)

(₹ in crore)

Year	Number of Grants/Appropriations	Section	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 71 grants and 21 appropriations Explanatory Notes for 27 grants and 7 appropriations were received and vetted by the PAG (GSSA) as of July 2014. Explanatory Notes for the remaining 44 grants and 14 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		
2012-13	5 Grants	Revenue:	X, XI & XXXIX	275.63	
		Capital:	XVII & XXIX		
	1 Appropriation	Revenue:	XVI		
Total				3,151.41	

Appendix 2.3 (a)

Cases where Supplementary provision proved unnecessary by ₹one crore or more in each case
(Refer Paragraph 2.4.6; page 37)

(₹in crore)					
Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Saving out of original provision	Supplementary provision
Revenue Voted					
1	III Administration of Justice	793.26	627.12	166.14	1.36
2	VII Commercial Taxes Administration	488.89	354.54	134.35	13.17
3	IX Fiscal Administration, Planning, Surveys and Statistics	16,607.84	15,099.58	1,508.26	105.74
4	XII School Education	16,611.43	14,965.72	1,645.71	326.20
5	XIII Higher Education	2,774.98	2,475.66	299.32	63.62
6	XIV Technical Education	1,168.13	870.97	297.16	23.21
7	XVI Medical and Health	6,232.37	5,502.23	730.14	189.50
8	XVII Municipal Administration and Urban Development	4,613.08	1,934.12	2,678.96	209.13
9	XVIII Housing	925.48	604.01	321.47	453.74
10	XX Labour and Employment	557.16	501.86	55.30	77.55
11	XXI Social Welfare	3,347.13	2,277.73	1,069.40	323.73
12	XXII Tribal Welfare	1,773.28	1,050.89	722.39	206.51
13	XXIII Backward Classes Welfare	3,613.73	3,375.78	237.95	1077.41
14	XXIV Minority Welfare	982.72	501.34	481.38	129.98
15	XXV Women, Child and Disable Welfare	2,645.75	2,015.16	630.59	113.84
16	XXVII Agriculture	4,045.79	2,736.03	1,309.76	507.70
17	XXVIII Animal Husbandry and Fisheries	1,231.27	816.70	414.57	8.18
18	XXIX Forest, Science, Technology and Environment	550.26	398.51	151.75	4.18
19	XXXI Panchayat Raj	6,116.79	4,498.14	1,618.65	518.46
20	XXXII Rural Development	4,971.29	4,157.06	814.23	587.31
21	XXXVI Industries and Commerce	1,077.82	672.48	405.34	56.96
22	XXXVIII Civil Supplies Administration	3,334.62	3,288.32	46.30	395.55
23	XXXIX Information Technology and Communications	207.06	155.10	51.96	28.22
Capital Voted					
24	IV General Administration and Elections	15.00	11.92	3.08	1.07
25	V Revenue, Registration and Relief	324.41	170.92	153.49	17.67
26	X Home Administration	367.42	202.17	165.25	43.32
27	XI Roads, Buildings and Ports	3,841.20	3,212.27	628.93	486.88
28	XII School Education	378.71	129.71	249.00	41.52
29	XIII Higher Education	43.85	27.25	16.60	60.00
30	XIV Technical Education	95.87	42.94	52.93	10.95
31	XX Labour and Employment	5.40	2.07	3.33	5.58
32	XXII Tribal Welfare	349.56	237.23	112.33	50.63

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Actual Expenditure	Saving out of original provision	Supplementary provision
33	XXV Women, Child and Disable Welfare	174.76	16.66	158.10	7.87
34	XXVIII Animal Husbandry and Fisheries	101.19	23.22	77.97	14.15
35	XXXI Panchayat Raj	285.53	219.21	66.32	14.18
36	XXXVI Industries and Commerce	20.01	7.22	12.79	2.22
Capital Charged					
37	XXXIII Major and Medium Irrigation	124.12	79.13	44.99	26.36
Grand Total		90,797.16	73,260.97	17,536.19	6,203.65

Appendix 2.3(b)

**Cases where Supplementary provision proved excessive by ₹ one crore or more in each case
(Refer Paragraph 2.4.6; page 37)**

(₹ in crore)

Sl. No.	Number and Name of the Grant and Section	Original	Supplementary	Total grant	Expenditure	Saving
1	IV General Administration and Elections (RV)	305.85	195.51	501.36	450.02	51.34
2	V Revenue, Registration and Relief (RV)	2,526.52	2,677.13	5,203.65	4,456.35	747.30
3	VIII Transport Administration (CV)	0.00	18.00	18.00	4.90	13.10
4	IX Fiscal Administration, Planning, Surveys and Statistics (LV)	137.86	395.58	533.44	474.43	59.01
5	XI Roads, Buildings and Ports (LV)	275.00	22.17	297.17	294.88	2.29
6	XVI Medical and Health (CV)	131.00	108.72	239.72	162.02	77.70
7	XVIII Housing (LV)	1,400.50	430.00	1,830.50	1,479.01	351.49
8	XIX Information and Public Relations (RV)	206.83	127.46	334.29	312.24	22.05
9	XXXV Energy (RV)	6,609.48	988.55	7,598.03	7,334.65	263.38
10	XXXVII Tourism, Art and Culture (CV)	3.49	30.00	33.49	20.41	13.08
Total		11,596.53	4,993.12	16,589.65	14,988.91	1,600.74

RV: Revenue Voted; CV: Capital Voted; 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 37)**

(₹ in crore)

Grant No. and Name of the Grant	Original Provision	Supplementary Provision	Total	Expenditure	Excess
Revenue Voted					
X Home Administration	4,962.51	60.64	5,023.15	5,490.00	466.85
XI Roads, Buildings and Ports	1,674.31	80.70	1,755.01	1,817.44	62.43
Total	6,636.82	141.34	6,778.16	7,307.44	529.28

Appendix 2.4
Re-appropriation of funds (more than ₹ 10 crore in each case)
(Refer Paragraph 2.4.7; page 38)

(₹ in crore)					
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
1	III	Administration of Justice	2014-00-105-(04)	-2.54	-116.66
2	III	Administration of Justice	2014-00-105-(05)	-0.29	-14.89
3	XI	Roads, Buildings and Ports	4059-01-051-(30)	-12.64	-10.09
4	XI	Roads, Buildings and Ports	5054-03-337-(17)	-5.90	-44.10
5	XXXIII	Major and Medium Irrigation	2700-01-110	-4.26	-15.75
6	XXXIII	Major and Medium Irrigation	2700-01-124	-6.18	-161.69
7	XXXIII	Major and Medium Irrigation	4700-01-117	-2.20	-22.18
8	XXXIII	Major and Medium Irrigation	4700-01-120	-136.54	-24.61
9	XXXIII	Major and Medium Irrigation	4700-01-122	-23.34	-13.65
10	XXXV	Energy	6801-00-205-(10)	-155.18	-12.57
		Inadequate re-appropriation	Total	-346.87	-414.01
11	X	Home Administration	2055-00-001-(03)	-0.04	42.12
12	X	Home Administration	2055-00-109-(03)	-1.04	415.91
13	X	Home Administration	2055-00-109-(04)	-16.66	23.84
14	X	Home Administration	2055-00-115-(04)	-25.81	10.29
15	XI	Roads, Buildings and Ports	4059-60-051-(80)	-1.34	10.09
16	XII	School Education	2202-01-101-(04)	-60.18	10.04
17	XII	School Education	2202-01-103-(05)	-456.10	142.58
18	XII	School Education	2202-02-106-(05)	-78.96	39.72
19	XII	School Education	2202-02-109-(04)	-86.60	16.25
20	XII	School Education	2202-02-109-(07)	-158.37	329.05
21	XII	School Education	2202-02-191-(05)	-273.36	120.30
22	XIII	Higher Education	2202-03-103-(07)	-22.14	15.87
23	XIII	Higher Education	2202-03-104-(06)	-33.97	19.34
24	XVI	Medical and Health	2211-00-103-(11)	-44.11	44.12
25	XVII	Municipal Administration and Urban Development	2217-80-001-(08)	-43.91	10.35
26	XVII	Municipal Administration and Urban Development	6217-01-800-(05)	-528.85	48.46
27	XVIII	Housing	2216-03-101-(04)	-74.91	37.43
28	XX	Labour and Employment	2210-01-102-(04)	-32.67	14.00
29	XXI	Social Welfare	2225-01-277-(05)	-372.65	46.28
30	XXI	Social Welfare	2225-01-277-(06)	-272.05	20.46
31	XXI	Social Welfare	2225-01-800-(08)	-88.64	23.58
32	XXII	Tribal Welfare	2225-02-001-(05)	-9.77	12.19
33	XXIII	Backward Classes Welfare	2225-03-277-(08)	-378.62	33.72
34	XXIII	Backward Classes Welfare	2225-03-277-(24)	-125.12	16.12
35	XXV	Women, Child and Disabled Welfare	2235-02-796-(70)	-10.50	10.50
36	XXXI	Panchayat Raj	2515-00-789-(49)	-4.11	12.35
37	XXXIII	Major and Medium Irrigation	2700-01-156	-19.96	19.74
38	XXXIII	Major and Medium Irrigation	4700-01-800	-45.05	15.20
39	XXXIII	Major and Medium Irrigation	4801-01-101-(26)	-14.04	21.85

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving(-)
40	XXXIV	Minor Irrigation	2702-03-101-(10)	-26.65	31.42
		Unnecessary re-appropriation	Total	-3186.91	1572.73
41	X	Home Administration	2055-00-001-(10)	0.28	-18.38
42	X	Home Administration	2055-00-104-(04)	1.40	-36.28
43	XVI	Medical and Health	4210-03-105-(22)	36.67	-11.62
		Excessive re-appropriation	Total	38.35	-66.28
44	X	Home Administration	2055-00-001-(01)	2.82	13.43
45	XXXIII	Major and Medium Irrigation	4700-01-114	24.56	28.90
		Insufficient re-appropriation	Total	27.38	42.33

Appendix 2.5
Substantial surrenders made during the year
(Refer paragraph 2.4.9; Page 39)

(₹in crore)

Sl No.	Grant No. & Name of the Grant	Name of the Scheme (Head of Account)	Budget	Amount Surrendered	Percentage to Budget
1	IX Fiscal Administration, Planning, Surveys And Statistics	6003-00-110-(05) Ways and Means Advances from the RBI	1500.00	1500.00	100.00
Specific reasons for surrender of entire provision were not intimated					
2	XII School Education	2202-01-103(04) Teaching Grants to Municipalities	167.51	154.64	92.32
Surrender of ₹146.10 crore was stated to be due to non-filling up of vacancies					
3	XII School Education	2202-02-800-(17) ICT in 4031 Schools	139.02	139.02	100.00
Surrender of entire provision was stated to be due to non-receipt of requisition from unit offices					
4	XVII Municipal Administration And Urban Development	2217-05-191-(71) Urban Infrastructure and Governance under JNNURM	736.31	718.80	97.62
Surrender of ₹718.80 crore was stated to be due to non-starting of works for want of administrative orders					
5	XVII Municipal Administration And Urban Development	2217-05-191-(72) Basic Services for Urban Poor under JNNURM	505.48	505.48	100.00
Surrender of entire provision was stated to be due to non-starting of works for want of administrative orders					
6	XVII Municipal Administration And Urban Development	2217-05-191-(73) Urban Infrastructure Development Scheme for Small and Medium Towns under JNNURM	319.08	319.08	100.00
Surrender of entire provision was stated to be due to non-starting of works for want of administrative orders					
7	XVII Municipal Administration And Urban Development	2217-05-191-(85) 13th Finance Commission Grants	292.81	290.96	99.37
Surrender of provision was stated to be due to non-starting of works for want of administrative orders					
8	XVII Municipal Administration And Urban Development	2217-05-192-(05) Thirteenth Finance Commission Grants	184.02	183.47	99.70
Surrender of provision was stated to be due to non-starting of works for want of administrative orders.					
9	XVIII Housing	2216-03-796-(05) Weaker Section Housing Programme under Indiramma Programme	317.73	307.24	96.70
Specific reasons for decrease in provision have not been intimated					
10	XXV Women, Child And Disabled Welfare	4235-02-102-(09) Integrated Child Development Services Schemes	121.82	121.82	100.00
Surrender of ₹ 115.72 crore was stated to be due to non-starting of works for want of administrative orders					
11	XXVII Agriculture	2401-00-119-(58) A.P. Micro Irrigation Project (NABARD)	345.38	345.38	100.00
Surrender of entire provision was stated to be for providing equal amount as additional under Matching State Share (06) by opening New Sub heads towards A.P. Micro Irrigation Project					

SI No.	Grant No. & Name of the Grant	Name of the Scheme (Head of Account)	Budget	Amount Surrendered	Percentage to Budget
12	XXVII Agriculture	4435-01-101-(74) Construction of Godowns	103.78	103.78	100.00/
Surrender of entire provision was stated to be due to non-starting of works for want of administrative orders					
13	XXXI Panchayat Raj	2215-01-789-(29) National Rural Drinking water Programme (NRDWP)	100.00	100.00	100.00
Specific reasons for surrender of the entire provision were not intimated					
14	XXXI Panchayat Raj	2515-00-789-(46) Upgradation of NREGP works	335.00	317.19	94.68
Surrender of provision was stated to be due to non-starting of works for want of administrative orders					
15	XXXIII Major And Medium Irrigation	2700-800-800-(19) Rehabilitation of Medium Irrigation Projects under APILIP	151.00	142.22	94.19
Specific reasons for surrender of the provision were not intimated					
16	XXXIII Major And Medium Irrigation	4700-80-800-(49) Resettlement and Rehabilitation	100.00	100.00	100.00
Specific reasons for surrender of the entire provision were not intimated					
17	XXXIV Minor Irrigation	4702-00-101-(10) Minor Works under RIDF	154.74	150.44	97.22
Specific reasons for surrender of the provision were not intimated					
18	XXXIV Minor Irrigation	4702-02-789-(75) Lumpsum provision for implementing SC Plan	651.00	651.00	100.00
Surrender of ₹ 633.56 crore was stated to be due to release of equal amount as additional funds towards (i) upgradation of NREGP Scheme in PR&RD Demand (ii) Education Demand, (iii) meeting the expenditure on providing free power to SC households under Social Welfare Grant, (iv) electrification in SC habitations under SCSP under Energy Demand, (v) Bangaru Talli Scheme (SCSP Component) under Women and Child and Disable Welfare Demand and (vi) Slow progress of work					
19	XXXIV Minor Irrigation	4702-02-796-(75) Lumpsum provision for implementing ST Plan	265.00	265.00	100.00
Surrender of entire provision was stated to be due to release of equal amount as additional funds in relevant heads under other demand in different schemes					
20	XXXVI Industries And Commerce	2408-01-103-(04) National Mission on Food Processing (NMFP)	120.00	110.45	92.04
Specific reasons for surrender of the provision were not intimated					
Total			6,609.68	6,525.97	92.04

Appendix 2.6
Surrenders in excess of actual saving/excess (₹ 50 lakh or more in each case)
(Refer Paragraph 2.4.11; page 40)

(₹ in crore)

Sl. No.	Number and Name of the grant	Total grant	Expenditure	Excess(+)/ Savings(-)	Amount surrendered	Amount surrendered in excess
	Revenue Voted					
1	I State Legislature	135.34	110.89	(-) 24.45	37.51	13.06
2	II Governor and Council of Ministers	24.10	21.35	(-) 2.75	3.68	0.93
3	IV General Administration and Elections	501.36	450.02	(-) 51.34	68.62	17.28
4	V Revenue, Registration & Relief	5,203.65	4,456.35	(-) 747.30	774.99	27.69
5	VI Excise Administration	424.81	406.61	(-) 18.20	25.29	7.09
6	VII Commercial Taxes Administration	502.05	354.54	(-) 147.51	154.83	7.32
7	VIII Transport Administration	149.15	123.72	(-) 25.43	27.70	2.27
8	X Home Administration	5,023.15	5,490.00	466.85	16.40	16.40
9	XI Roads, Buildings and Ports	1,755.01	1,817.44	62.43	160.80	160.80
10	XII School Education	16,937.63	14,965.72	(-) 1,971.91	2,630.98	659.07
11	XIII Higher Education	2,838.60	2,475.66	(-) 362.94	410.40	47.46
12	XIV Technical Education	1,191.34	870.97	(-) 320.37	329.17	8.80
13	XV Sports and Youth Services	142.92	118.58	(-)24.34	26.47	2.13
14	XVI Medical and Health	6,421.86	5,502.23	(-) 919.63	1,016.74	97.11
15	XVII Municipal Administration and Urban Development	4,822.21	1,934.12	(-) 2,888.09	2,907.81	19.72
16	XVIII Housing	1,379.22	604.01	(-) 775.21	812.67	37.46
17	XIX Information and Public Relations	334.29	312.24	(-) 22.05	24.00	1.95
18	XX Labour and Employment	634.70	501.86	(-) 132.84	156.22	23.38
19	XXI Social Welfare	3,670.86	2,277.73	(-) 1,393.13	1,458.55	65.42
20	XXII Tribal Welfare	1,979.79	1,050.90	(-) 928.89	929.93	1.04
21	XXIII Backward Classes Welfare	4,691.14	3,375.78	(-) 1,315.36	1,373.09	57.73
22	XXIV Minority Welfare	1,112.70	501.34	(-) 611.36	616.43	5.07
23	XXV Women, Child and Disable Welfare	2,759.59	2,015.16	(-) 744.43	783.47	39.04
24	XXVII Agriculture	4,553.49	2,736.03	(-) 1,817.46	1,833.13	15.67
25	XXVIII Animal Husbandry and Fisheries	1,239.45	816.70	(-) 422.75	443.98	21.23
26	XXIX Forest, Science, Technology and Environment	554.44	398.51	(-) 155.93	165.05	9.12
27	XXX Cooperation	195.22	136.69	(-) 58.53	63.41	4.88
28	XXXI Panchayat Raj	6,635.25	4,498.14	(-) 2,137.11	2,210.09	72.98
29	XXXIV Minor Irrigation	527.37	354.40	(-) 172.97	207.35	34.38
30	XXXV Energy	7,598.03	7,334.65	(-) 263.38	275.32	11.94
31	XXXVI Industries and Commerce	1,134.78	672.48	(-) 462.30	470.10	7.80
32	XXXVII Tourism Art and Culture	255.49	126.54	(-) 128.95	130.29	1.34

Sl. No.	Number and Name of the grant	Total grant	Expenditure	Excess(+)/ Savings(-)	Amount surrendered	Amount surrendered in excess
33	XXXVIII Civil Supplies Administration	3,730.17	3,288.32	(-) 441.85	444.18	2.33
	Capital Voted					
34	V Revenue, Registration & Relief	342.08	170.92	(-)171.16	180.79	9.63
35	XXVIII Animal Husbandry and Fisheries	115.34	23.22	(-) 92.12	97.35	5.23
36	XXX Cooperation	1.82	1.20	(-) 0.62	1.12	0.50
37	XXXIII Major and Medium Irrigation	9,844.65	8,340.01	(-) 1,504.64	1,506.94	2.30
38	XXXIV Minor Irrigation	2,922.41	1,370.72	(-) 1,551.69	1,574.42	22.73
	Loans - Voted					
39	IX Fiscal Administration, Planning, Surveys and Statistics	533.44	474.43	(-) 59.01	59.69	0.68
40	XVII Municipal Administration and Urban Development	2,157.88	1,103.59	(-) 1,054.29	1,102.74	48.45
	Total	1,04,976.78	81,583.77	(-) 23,922.29²	25,511.70	1,589.41

Appendix 2.7

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

(Refer Paragraph 2.4.12; page 40)

(₹in crore)			
Sl. No.	Grant No	Name of the grant/appropriation	Saving
I Grants			
1	XXVI	Administration of Religious Endowments (RV)	8.76
II Appropriations			
2	III	Administration of Justice (RC)	4.19
3	X	Home Administration (RC)	0.03
4	XI	Roads, Buildings and Ports (RC)	0.34
5	XI	Roads, Buildings and Ports (CC)	0.05
6	XXXII	Rural Development (RC)	0.05
7	XXXIV	Minor Irrigation (CC)	24.97
		Total	29.63
		Grand Total	38.39

RV: Revenue Voted; RC: Revenue Charged; CC: Capital Charged

² Excludes sl. no.8 (₹466.85 crore), sl. no.9(₹62.43 crore) being final excess

Appendix 2.8
Details of saving of ₹ five crore and above not surrendered
(Refer Paragraph 2.4.12; page 40)

(₹in crore)				
Sl. No.	Number and Name of the grant/appropriation	Saving	Surrender	Un-surrendered saving
Revenue Voted				
1	III Administration of Justice	167.5	17.14	150.36
2	IX Fiscal Administration, Planning, Surveys and Statistics	1,614.01	788.71	825.30
3	XXXIII Major and Medium Irrigation	962.96	538.70	424.26
4	XXXIX Information Technology and Communications	80.19	73.20	6.99
Capital Voted				
5	XI Roads, Buildings and Ports	1,115.82	836.74	279.08
6	XVI Medical and Health	77.70	64.25	13.45
7	XXI Social Welfare	602.64	447.67	154.97
Loans Voted				
8	XVI Medical and Health	43.21	26.71	16.50
9	XXXV Energy	289.30	276.72	12.58
Revenue Charged				
10	IX Fiscal Administration, Planning, Surveys and Statistics	1,586.97	399.11	1,187.86
Capital Charged				
11	XXXIII Major and Medium Irrigation	71.35	43.93	27.42
Total		6,611.65	3,512.88	3,098.77

Appendix 2.9
Cases of surrender of funds in excess of ₹ 10 crore on 30 March 2014
(Refer Paragraph 2.4.12; page 40)

(₹ in crore)			
Sl. No.	Grant No.	Name of the Grant	Amount of Surrender
1	I	State Legislature (RV)	37.51
2	III	Administration of Justice (RV)	17.14
3	III	Administration of Justice (CV)	52.04
4	IV	General Administration and Elections (RV)	68.62
5	V	Revenue Registration and Relief (RV)	774.99
6	V	Revenue Registration and Relief (CV)	180.79
7	VI	Excise Administration (RV)	25.29
8	VII	Commercial Taxes Administration (RV)	154.83
9	VIII	Transport Administration (RV)	22.70
10	VIII	Transport Administration (CV)	13.10
11	IX	Fiscal Administration, Planning Surveys and Statistics (RV)	763.49
12	IX	Fiscal Administration, Planning Surveys and Statistics (RC)	399.11
13	IX	Fiscal Administration, Planning Surveys and Statistics (CV)	13.73
14	IX	Fiscal Administration, Planning Surveys and Statistics (LV)	59.69
15	IX	Fiscal Administration, Planning Surveys and Statistics (PD)	1,341.21
16	X	Home Administration (RV)	16.40
17	X	Home Administration (CV)	206.98
18	X	Home Administration (LV)	29.82
19	XI	Roads, Buildings and Ports (RV)	160.80
20	XI	Roads, Buildings and Ports (CV)	758.46
21	XII	School Education (RV)	2,630.98
22	XII	School Education (CV)	286.49
23	XIII	Higher Education (RV)	410.40
24	XIII	Higher Education (CV)	77.06
25	XIV	Technical Education (RV)	329.17
26	XIV	Technical Education (CV)	63.87
27	XV	Sports and Youth Services (RV)	26.47
28	XV	Sports and Youth Services (CV)	173.63
29	XVI	Medical and Health (RV)	1,016.74
30	XVI	Medical and Health (CV)	64.25
31	XVI	Medical and Health (LV)	26.71
32	XVII	Municipal Administration and Urban Development (RV)	2,907.81
33	XVII	Municipal Administration and Urban Development (LV)	1,102.74
34	XVIII	Housing (RV)	812.67
35	XVIII	Housing(LV)	176.49
36	XIX	Information and Public Relations (RV)	24.01
37	XX	Labour and Employment (RV)	156.22
38	XXI	Social Welfare (RV)	1,458.55
39	XXI	Social Welfare (CV)	447.67
40	XXII	Tribal Welfare (RV)	929.93
41	XXII	Tribal Welfare (CV)	162.93
42	XXIII	Backward Classes Welfare (RV)	1,373.09

Sl. No.	Grant No.	Name of the Grant	Amount of Surrender
43	XXIII	Backward Classes Welfare (CV)	251.33
44	XXIV	Minority Welfare (RV)	616.43
45	XXIV	Minority Welfare (CV)	38.29
46	XXV	Women Child and Disabled Welfare (RV)	783.47
47	XXV	Women Child and Disabled Welfare (CV)	165.96
48	XXVII	Agriculture (RV)	1,361.53
49	XXVII	Agriculture (CV)	118.17
50	XXVIII	Animal Husbandry and Fisheries (RV)	429.84
51	XXVIII	Animal Husbandry and Fisheries (CV)	97.35
52	XXIX	Forest Science, Technology and Environment	165.05
53	XXX	Cooperation (RV)	63.41
54	XXXI	Panchayat Raj (RV)	2,210.09
55	XXXI	Panchayat Raj (CV)	80.83
56	XXXII	Rural Development (RV)	1,401.95
57	XXXIII	Major and Medium Irrigation (RV)	538.70
58	XXXIII	Major and Medium Irrigation (CV)	1,506.94
59	XXXIII	Major and Medium Irrigation (CC)	43.93
60	XXXIV	Minor Irrigation (RV)	90.27
61	XXXIV	Minor Irrigation (CV)	423.31
62	XXXV	Energy (RV)	275.32
63	XXXV	Energy (LV)	276.72
64	XXXVI	Industries and Commerce (RV)	469.80
65	XXXVI	Industries and Commerce (CV)	15.01
66	XXXVII	Tourism, Art and Culture (RV)	100.29
67	XXXVII	Tourism, Art and Culture (CV)	13.08
68	XXXVIII	Civil Supplies Administration (RV)	444.18
69	XXXIX	Information Technology and Communications (RV)	73.20
		Total	31,809.02

RV: Revenue Voted; RC: Revenue Charged; CV: Capital Voted; CC: Capital Charged; LV: Loans Voted; PD: Public Debt – Loans Charged

Appendix 2.10

**Rush of expenditure during the last quarter and last month of 2013-14
(Refer Paragraph 2.4.13; page 41)**

(₹in crore)

Sl. No.	Major Head	Major Head Description	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2014	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	2015	Elections	186.92	172.31	92	151.18	81
2.	2039	State Excise	406.63	184.43	45	125.40	31
3.	2051	Public Service Commission	32.03	15.34	48	2.47	8
4.	2408	Food Storage and Warehousing	9.56	4.56	48	4.56	48
5.	2810	New and Renewable Energy	5.00	2.71	54	1.62	32
6.	3056	Inland Water Transport	3.54	2.53	72	2.34	66
7.	4055	Capital Outlay on Police	156.94	111.82	71	69.56	44
8.	4059	Capital Outlay on Public Works	82.30	38.42	47	18.99	23
9.	4070	Capital Outlay on Other Administrative Services	65.23	32.33	50	21.58	33
10.	4202	Capital Outlay on Education, Sports, Art and Culture	227.14	120.92	53	63.16	28
11.	4215	Capital Outlay on Water Supply and Sanitation	219.52	90.27	41	50.02	23
12.	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	555.39	250.99	45	174.85	31
13.	4235	Capital Outlay on Social Security and Welfare	16.66	8.12	49	5.26	32
14.	4250	Capital Outlay on Other Social Services	164.45	66.93	41	33.67	20
15.	4401	Capital Outlay on Crop Husbandry	0.62	0.62	100	0.39	63
16.	4403	Capital Outlay on Animal Husbandry	23.22	17.66	76	15.30	66
17.	4701	Capital Outlay on Medium Irrigation	168.14	71.06	42	38.52	23
18.	4705	Capital Outlay on Command Area Development	0.39	0.33	84	0.22	57
19.	4711	Capital Outlay on Flood Control Projects	154.63	67.76	44	38.52	25
20.	4801	Capital Outlay on Power Projects	47.14	22.92	49	22.71	48
21.	4860	Capital Outlay on Consumer Industries	5.00	2.50	50	1.25	25

Sl. No.	Major Head	Major Head Description	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2014	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
22.	4875	Capital Outlay on Other Industries	64.53	60.13	93	57.88	90
23.	5053	Capital Outlay on Civil Aviation	2.00	1.00	50	0.50	25
24.	5452	Capital Outlay on Tourism	19.64	17.13	87	9.25	47
25.	5475	Capital Outlay on Other General Economic Services	971.27	445.01	46	89.53	9

Source: Monthly Civil Accounts 2013-14

Appendix 2.11

Details of expenditure incurred without budget provision

(Refer Paragraph 2.6.1.3; page 48)

Sl No.	Head Of Account	Nomenclature	Total Grant	(₹ in lakh)
				Expenditure
1	2215-01-001-01-310	Grants-in-Aid	0	0.10
2	2217-05-001-01-310	Grants-in-Aid	0	0.10
3	2217-05-001-03-310	Grants-in-Aid	0	0.20
4	2217-80-001-03-310	Grants-in-Aid	0	0.40
5	2217-80-001-04-010	Salaries	0	407.85
6	2217-80-001-04-310	Grants-in-Aid	0	0.50
7	2217-80-001-11-04-010	Salaries	0	25.44
8	2217-80-001-07-310	Grants-in-Aid	0	0.20
9	2217-80-001-08-310	Grants-in-Aid	0	29.38
10	3604-00-200-04-310	Grants-in-Aid	0	119.68
11	4215-01-101-11-05-010	Salaries	0	31.12
12	6217-60-800-04-001	Loans to Municipalities	0	1700.00
Total				2314.97

Appendix 2.12
Cases of surrender of entire provision
(Refer Paragraph 2.6.1.4; page 48)

(₹ in crore)

Sl No.	Name of the Scheme	Head of Account	Total Grant	Expenditure	Surrender/ Savings
1	JNNURM BSUP	2217-80-191-11-72-310	505.48	0	(-)505.48
		2217-80-789-11-72-310	57.25	0	(-)57.25
		2217-80-796-11-72-310	9.73	0	(-)9.73
		Total:	572.46	0	(-)572.46
2	JNNURM UIDSSMT	2217-80-191-11-73-310	319.08	0	(-)319.08
		2217-80-789-11-73-310	36.14	0	(-)36.14
		2217-80-796-11-73-310	6.14	0	(-)6.14
		Total:	361.36	0	(-)361.36
3	JNNURM (IHSDP)	2217-80-191-11-74-310	77.10	0	(-)77.10
		2217-80-789-11-74-310	8.73	0	(-)8.73
		2217-80-796-11-74-310	1.48	0	(-)1.48
		Total	87.31	0	(-)87.31
4.	RAY	2217-80-191-06-86-310	44.10	0	(-)44.10
		2217-80-789-06-86-310	5.05	0	(-)5.05
		2217-80-796-06-86-310	0.85	0	(-)0.85
		Total:	50.00	0	(-)50.00
5	SJSRY	2230-02-191-06-05-310	16.11	0	(-)16.11
		2230-02-789-06-05-310	1.84	0	(-)1.84
		Total:	17.95	0	(-)17.95
		2230-02-191-10-05-310	19.70	0	(-)19.70
		2230-02-789-10-05-310	7.71	0	(-)7.71
		Total:	27.41	0	(-)27.41
6	13 th Finance Commission	2217-80-193-05-310	6.09	0	(-)6.09
Total			1122.58	0	(-)1122.58

Appendix 2.13
Details of substantial surrenders made
(Refer Paragraph 2.6.1.4; page 48)

(₹in crore)					
Sl No.	Name of the Scheme	Head of Account	Total Grant	Expenditure	Surrender/ Savings
1	JNNURM (UIG)	2217-80-789-11-71-310	83.39	3.68	79.71
		2217-80-191-11-71-310	736.31	17.51	718.80
		2217-80-796-11-71-310	14.18	1.50	12.68
		Total:	833.88	22.69	811.19
2	13 th Finance Commission	2217-80-191-85-310	292.81	1.86	290.95
		2217-80-192-05-310	184.02	0.55	183.47
		Total:	476.83	2.41	474.42
3	APMDP	2217-80-191-03-22-310	161.38	80.69	80.69
		2217-80-789-03-22-310	26.12	13.06	13.06
		2207-80-796-03-22-310	12.50	6.25	6.25
		Total:	200.00	100.00	100.00
4.	Vaddileni Runalu	2217-80-191-11-82-310	132.30	66.15	66.15
5	Hussainsagar Lake Catchment Area Improvement Project	2217-80-191-03-57-310	95.57	19.52	76.05
		2217-80-789-03-57-310	7.12	-	7.12
		Total	102.69		83.17
6	Loans to HMWSS for Godavari Water Supply	6215-01-190-11-08-001	372.00	151.76	220.24
		6215-01-789-11-08-001	28.00	18.70	9.30
		Total:	400.00	170.46	229.54
7	Loans to HMDA for Outer Ring Road	6217-01-789-03-05-001	53.40	3.30	50.1
		6217-01-800-03-05-001	709.48	229.08	480.40
		Total	762.88	232.38	530.50
8	Loans to HMRL	6217-01-789-11-04-001	35.00	17.50	17.50
		6217-01-800-11-04-001	465.00	232.50	232.50
		Total	500.00	250.00	250.00
		Grand total	3408.58	863.61	2544.97

Appendix 2.14

Details of budget provision and expenditure towards JNNURM during 2011-14

(Refer Paragraph 2.6.1.5 (D); page 49)

(₹in crore)

Year	Original Grant	Suppl. Grants	Total Grant	Expenditure	Surrender/ Savings	Percentage of savings/ Surrenders
2011-12						
UIG	353.55	55.59	409.14	409.14	0	
BSUP	407.3	0	407.3	407.3	0	
UIDSSMT	825.95	150	975.95	51.11	924.84	
IHSDP	163.2	66.13	229.33	229.33	0	
Total	1750	271.72	2021.72	1096.88	924.84	45.75
2012-13						
UIG	458.55	0	458.55	288.87	169.68	
BSUP	407.3	0	407.3	230.10	177.2	
UIDSSMT	825.95	0	825.95	12.52	813.43	
IHSDP	163.2	0	163.2	0.03	163.17	
Total	1855	0	1855	531.52	1323.48	71.35
2013-14						
UIG	833.88	0	833.88	22.69	811.19	
BSUP	572.46	0	572.46	0	572.46	
UIDSSMT	361.36	0	361.36	0	361.36	
IHSDP	87.31	0	87.31	0	87.31	
Total	1855.01	0	1855.01	22.69	1832.32	98.78

Appendix 2.15
Expenditure incurred without Budget Provision
(Refer Paragraph 2.6.2.4; page 52)

(₹in lakh)				
Sl. No	Head of A/c	Nomenclature	Total Grant (O+S)	Expenditure
1.	2215-01-102-03-310	Rural water supply programmes-Grants-in-Aid	0	1.30
2.	2215-01-102-10-010	Assistance to PR Bodies- Salaries	0	8.68
3.	2215-01-102-10-03-270	District offices (Executive Estt)- Minor Works	0	1.94
4.	2215-01-102-10-11-310	Monitoring cell for water supply schemes- Grants-in-Aid	0	0.10
5.	2215-01-102-11-03-010	District offices (Executive Estt)- Salaries	0	46.79
6.	2215-01-102-11-03-270	District offices (Executive Estt)- Minor Works	0	43.07
7.	2215-01-102-11-10-010	Assistance to PR Bodies- Salaries	0	1.67
8.	2515-00-001-03-270	District offices (Executive Estt)- Minor Works	0	2.40
	2515-00-001-03-310	District Panchayat Offices- Grants-in-Aid	0	0.90
9.	2515-00-001-05-310	Chief Engineer (Panchayat Raj and General)- Grants-in-Aid	0	0.10
10.	2515-00-001-06-310	Other Rural Development Programmes, PR Engineering Establishment- Grants-in-Aid	0	0.60
11.	2515-00-001-07-010	District offices –Salaries	0	238.22
12.	2515-00-001-07-270	District offices- Minor Works	0	56.25
13.	2515-00-001-07-310	District offices-Grants-in-Aid	0	0.30
14.	2515-00-001-11-07-010	District offices- Salaries	0	13747.53
15.	2515-00-001-11-07-110	District offices- Domestic Travel expenses	0	2.86
16.	2515-00-001-11-07-270	District offices- Minor Works	0	290.19
17.	2515-00-001-11-07-310	District offices- Grants-in-Aid	0	1.30
18.	2515-00-101-07-010	Assistance to Zilla Parishads-Salaries	0	9.04
19.	2515-00-196-45-310	SFC Grants to Panchayat Raj Bodies-Grants-in-Aid	0	8.88
20.	2515-00-198-10-240	Elections to Panchayats- Petrol, Oil and Lubricants	0	407.79
21.	2515-00-198-10-280	Elections to Panchayats-Professional Services	0	12.37
22.	4215-01-102-03-06-010	Project implementation support- Salaries	0	31.67
Total			0	14913.95

Appendix 2.16
Cases of surrender of entire funds
(Refer Paragraph 2.6.2.5; page 52)

(₹in lakh)

Sl. No	Head of Account	Nomenclature	Original provision	Surrender
1.	2215-01-102-01-280	Head quarters office	0.68	0.68
2.	2215-01-102-03-280	District office	0.59	0.59
3.	2215-01-102-03-06-160	Project Implementation Support	2.00	2.00
4.	2215-01-102-03-06-200	Project Implementation Support	5.00	5.00
5.	2215-01-789-06-29-310	NRDWP	10000.00	10000.00
6.	2515-00-001-03-280	District Panchayat Offices	0.50	0.50
7.	2515-00-001-11-08-310	Vigilance and Quality Control	25.00	25.00
8.	2515-00-196-07-06-260	Assistance to Panchayat Raj Institutions under Rural Infrastructure Development Fund	25.00	25.00
9.	2515-00-196-07-06-500	Assistance to Panchayat Raj Institutions under Rural Infrastructure Development Fund	25.00	25.00
10.	2515-00-197-05-310	Assistance to Mandal Parishads towards payment of Salaries to MPTC Members	1451.57	1451.57
11.	2515-00-198-08-330	Assistance to Gram Panchayats	10.65	10.65
12.	2515-00-198-08-500	Assistance to Gram Panchayats	10.58	10.58
13.	2515-00-198-11-13-310	Assistance to Best Gram Panchayat Awards	12.00	12.00
14.	2515-00-789-07-39-310	Construction of High schools under RIAD Programme	150.00	150.00
15.	4215-01-800-11-74-530	Departmental Buildings	28.00	28.00
16.	2515-00-101-11-49-310	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	1962.02	1962.02
Total			13708.59	13708.59

Appendix 2.17
Details of unutilized GoAP Funds
(Refer Paragraph 2.6.2.5; page 52)

(₹in crore)

Sl. No.	Head of Account	Budget Provision	Expenditure	Unutilized provision & Percentage	Purpose
1.	2215-01-102-03-06-280	4.25	2.13	2.12(50%)	Project Implementation support
2.	2215-01-102-03-06-010	3.85	1.86	1.99(52%)	Project Implementation Support
3.	2515-00-198-46-310	30.00	22.50	7.50(25%)	Assistance to gram Panchayats for current consumption charges
4.	2215-01-196-05-270	25.00	21.35	3.65(15%)	Assistance to Panchayati Raj bodies towards Maintenance of comprehensive Piped water supply schemes
5.	2515-00-196-07-06-310	35.00	27.57	7.43(21%)	Assistance to Panchayat Raj Institutions under Rural Infrastructure Development Fund
6.	2515-00-796-07-06-310	6.00	2.24	3.76(63%)	Assistance to Panchayat Raj Institutions under RIDF
7.	2515-00-196-11-45-310	300.00	149.16	150.84(50%)	SFC Grants to Panchayat Raj Bodies
8.	2515-00-800-14-310	172.97	47.26	125.71(73%)	Construction of Roads and Bridges in Rural areas under AP Rural Development Fund
9.	2515-00-789-07-38-310	30.50	19.39	11.11(36%)	Construction of Roads under RIAD Programme
10.	2515-00-789-11-46-310	335.00	17.81	317.19(95%)	Up gradation of NREGP works
11.	2515-00-796-11-46-310	10.00	7.08	2.92(29%)	Up gradation of NREGP works
12.	3604-00-108-05-310	84.30	41.19	43.11(51%)	Professional Tax Compensation to Gram Panchayats
13.	2215-01-102-03-07-310	13.00	6.50	6.50(50%)	Infrastructure Development
14.	4215-01-102-03-07-260	12.00	8.38	3.62(30%)	Infrastructure Development
15.	4215-01-789-03-07-530	80.20	7.10	73.10(91%)	Infrastructure Development
16.	2515-00-197-05-310	14.52	0	14.52(100%)	Assistance to Mandal Parishads towards payment of salaries to MPTC members
17.	2515-00-789-07-39-310	1.50	0	1.50(100%)	Construction of High Schools under RIAD Programme
	Total	1158.09	381.52	776.57	

Appendix 2.18
Cases of surrender of entire provision
(Refer Paragraph 2.6.3.4; page 55)

Sl. No.	Head of Account	Purpose	Total Grant not utilized (₹in lakh)
1	2210-01-001-01	Head Office	4.15
2	2210-01-003-04	Training	5.00
3	2210-01-110-04	City Hospitals	0.25
4	2210-01-110-05	District Headquarters Hospitals	1.31
5	2210-01-110-29	Establishment of Teaching Hospitals	0.10
6	2210-01-110-11-39	E.N.T. Hospital, Visakhapatnam	3.50
7	2210-02-102-05	Government Homeopathy Pharmacy, Ramanthapur, Hyderabad	0.10
8	2210-03-103-11-04	Establishment of PHCS	20.00
9	2210-03-110-04	Hospitals at Dam Sites	1.31
10	2210-04-102-04	Homeopathic Hospitals and Dispensaries	0.95
11	2210-04-103-04	Unani Hospitals and Dispensaries	1.17
12	2210-05-105-19	Nursing Colleges	1.95
13	2210-05-105-11-31	RIMS Colleges	3.75
14	2210-05-05-11-36	RIMS Dental Colleges	0.30
15	2210-06-001-01	Headquarters Office	401.00
16	2210-06-001-03	District Offices	0.50
17	2210-06-001-11-01	Headquarters Office	4.04
18	2210-06-101-06-06	National Malaria Eradication Programme	154.00
19	2210-06-101-10-10	National VD Control Programme	5.73
20	2210-06-101-10-14	Guinea worm Eradication Programme	2.02
21	2210-06-101-10-23	National Goiter Control Programme	10.20
22	2210-06-101-11-37	National Programme for Control of Blindness	1.00
23	2210-06-101-11-40	Integrated Disease Surveillance Project	2.00
24	2210-06-104-11-04	Administration of Drug Control Act	0.27
25	2210-06-106-04	Institute of Preventive Medicine	1.00
26	2210-06-796-11-42	Institute of Preventive Medicine - Public Health Laboratories	100.00
27	2210-80-004-04	Health Statistics and Evaluation - Nutrition Research Scheme - Office Expenses	0.05
28	2211-00-001-10-01	Direction and Administration, Headquarters Office, CSS Programme	17.20
29	2211-00-001-10-06	Centrally Sponsored Schemes - District Family Welfare Bureau	21.61
30	2211-00-003-10-04	Centrally Sponsored Schemes Regional Family Welfare Training Centres	0.12
31	2211-00-003-10-05	Training of Auxiliary Nurses, Midwives, Dayas and Lady Health Visitors	0.15
32	2211-00-003-10-07	Training and Employment of Multipurpose Workers (Male)	5.00
33	2211-00-103-04	Maternity and Child Health Centres	0.04
34	2211-00-103-10-08	Medical Termination of Pregnancy	7.10
35	2211-00-108-11-05	Area Project-Indian Population Project-VI	1.50
36	2211-00-108-11-10	A.P Urban Slum Health care Project extension-IPP-VIII	25.14

Sl. No.	Head of Account	Purpose	Total Grant not utilized
37	2211-00-200-10-04	Centrally Sponsored Schemes-Maintenance of Sterilization Beds	37.00
38	2211-00-200-11-05	Post Partum Schemes: District Hospitals/Teaching Hospitals	33.00
39	2211-00-789-10-06	Centrally Sponsored Schemes-District Family Welfare Bureau	607.04
40	2211-00-789-10-09	Centrally Sponsored Schemes-District Family Welfare Bureau- Sub Centres	20.00
41	2211-00-789-10-15	Centrally Sponsored Schemes- Urban Family Welfare Centres	320.92
42	2211- 00-796-10-06	Centrally Sponsored Schemes-District Family Welfare Bureau	267.29
43	2211-00-796-10-09	Centrally Sponsored Schemes-District Family Welfare Bureau	1738.32
44	2211- 00-796-10-15	Centrally Sponsored Schemes- Urban Family Welfare Centres	131.69
45	2211-00-796-11-18	Reduction of Infant Mortality Rate	230.92
46	2211-00-796-11-19	Rajiv Bala Sanjeevani	1216.80
47	2211- 00-103-10-10	R.C.H. Programme	1000.00
48	2251-00-090-06	Secretariat-Social Services-Health, Medical and Family Welfare Department	0.70
49	4210-01-110-11-71	Construction of New Buildings for OGH, Hyderabad	5000.00
50	4210-03-105-11-06	Construction of Buildings for New College of Nursing at Srikakulam and Adilabad	200.00
51	4210 -03-105-11-07	Construction of Nursing College, Hyderabad	1000.00
52	4210 -03-105-11-10	Construction of Nursing College & Hostel at Gandhi Hospital premises, Secunderabad	200.00
53	4210 -03-105-11-11	Construction of Medical College & Hospital at Chest Hospital, Erragadda, Hyderabad	50.00
54	4210-03-105-11-12	Construction of Super Specialty Hospital at Vijayawada	50.00
55	4210-03-105-11-19	Construction of Hostels to Senior Residential Doctors	250.00
56	4210 -03 -105-11-04	Construction of Millennium Block at General Hospital, Guntur	90.00
57	6210-80-800-11-07	Construction of Buildings for New Colleges of Nursing at Tirupathi, Warangal, Kurnool	165.00
		Total	13412.26

Appendix 2.19
Cases of 50 per cent and above provision surrendered
(Refer Paragraph 2.6.3.4; page 55)

(₹ in crore)						
Sl. No.	Head of Account	Item of Expenditure	Total Grant	Re-appropriation	Expenditure	% of Re-appropriation
1	2210-01-001-74-270	Minor Works (Buildings) APVVP	12.00	-8.80	3.20	73
2	2210-01-110-29-520	Machinery and Equipment	29.25	-15.62	13.63	53
3	2210-01-110-11-36-310	Grants-in-Aid (Assistance to APVVP for Upgradation of Hospitals)	20.00	-10.00	10.00	50
4	2210-01-110-11-47-310	Assistance to NIMS for treatment of families not covered under Aarogyasri	10.00	-5.00	5.00	50
5	2210-03-103-04-05-310	Grants-in-Aid (Establishment of PHCs)	50.00	-25.00	25.00	50
6	2210-05-105-18-270	Minor Works (Allopathic Medical Colleges)	3.76	-2.15	1.61	57
7	2210-05-105-27-300	Other Contractual Services(Sr. Resident Doctors)	4.00	-2.97	1.03	74
8	2210-05-105-11-28-520	Machinery and Equipment to new medical colleges at Adilabad, Srikakulam and Ongole	4.50	-2.25	2.25	50
9	2210-06-101-04-010	Salaries (Prevention and Control of Diseases)	338.65	-180.06	159.43	53
10	2210-06-101-04-110	Domestic Travel Expenses (Prevention and Control of Diseases)	3.30	-2.15	1.16	65
11	2211-00-001-01-270	Minor Works (Direction and Admn. Headquarters Office)	5.00	-3.97	1.03	79
12	2211-00-001-10-06-110	Domestic Travel Expenses	1.05	-1.01	0.04	96
13	2211-00-001-10-06-130	Office Expenses	3.89	-3.61	0.29	93
14	2211-00-001-10-06-210	Supplies and Materials	3.28	-2.39	0.89	73
15	2211-00-101-10-09-110	Domestic Travel Expenses	9.35	-4.71	4.64	50
16	2211-00-101-10-09-130	Office Expenses	3.89	-2.52	1.37	65
17	2211-00-101-10-09-140	Rents, Rates and Taxes	2.59	-1.98	0.61	76
18	2211-00-101-11-14-500	Other Charges (Sukhibava)	7.72	-3.86	3.86	50
19	2211-00-105-11-04-500	Other Charges-Ex-gratia Assistance in Cases of Fatality/complication due to Vasectomy/Tubectomy and I.U.D. Insertions	6.95	-3.47	3.47	50
20	2211-00-789-10-06-210	Supplies and Materials	1.62	-1.23	0.39	76
21	2211-00-789-10-09-010	Salaries	42.70	-42.69	0.01	100
22	2211-00-789-10-09-110	Domestic Travel Expenses	1.30	-1.14	0.16	88
23	4210-01-110-11-04-530	Major Works	20.00	-15.00	5.00	75

Sl. No.	Head of Account	Item of Expenditure	Total Grant	Re-appropriation	Expenditure	% of Re-appropriation
24	4210-01-110-11-05-530	Major Works	6.00	-3.00	3.00	50
25	4210-01-110-11-06-530	Major Works	10.00	-5.00	5.00	50
26	4210-01-110-11-70-530	Major Works	5.00	-2.50	2.50	50
27	4210-03-105-11-16-530	Major Works	2.00	-1.02	0.98	51
28	6210-80-800-11 04-001	Loans to A.P. Medical Services Infrastructure Development Corporation	50.00	-25.06	24.94	50
	Total		657.81	-378.16	280.49	57.49

Appendix 2.20
Excess expenditure
(Refer Paragraph 2.6.3.5; page 55)

(₹ in lakh)								
Sl No.	Head of Account	Nomenclature	Original	Supplementary	Re-Appropriation	Total Grant	Expenditure	Excess(+)
1	2210-01-110-29-010	Establishment of Teaching Hospitals-Salaries	44678.64	0	-1825.11	42853.53	43060.54	207.01
2	2210-01-110-29-340	Establishment of Teaching Hospitals-Scholarships and Stipends	2302.11	0	-674.81	1627.30	1635.34	8.04
3	2210-02-101-04-010	Ayurvedic Hospitals and Dispensaries-Salaries	3343.34	0	-654.28	2689.06	2751.00	61.94
4	2210-02-102-04-010	Homeopathic Hospitals and Dispensaries-Salaries	2469.60	0	-610.66	1858.94	1906.27	47.33
5	2210-02-103-04-010	Unani Hospital & Dispensaries-Salaries	2386.39	0	-555.84	1830.55	2019.47	188.92
6	2210-04-101-04-010	Ayurvedic Hospitals and Dispensaries-Salaries	3357.01	0	-510.66	2846.35	2975.11	128.76
7	2210-06-001-03-010	District Offices-Salaries	15351.07	0	-5319.39	10031.68	10122.65	90.97
8	2210-06-101-04-010	Health Services-Salaries	33864.85	0	-18005.65	15859.20	15942.59	83.39
9	2210-06-106-04-010	Headquarters Office-Institute of Preventive Medicine-Salaries	2624.74	0	-881.83	1742.91	1776.53	33.62
10	2211-00-001-10-06-010	District Family Welfare Bureau-Salaries	3880.01	0	-1569.37	2310.64	2373.25	62.61
11	2211-00-101-10-09-010	Centrally Sponsored Schemes-Sub-Centres-Salaries	31920.93	0	-6302.18	25618.75	26280.52	661.77
12	2211-00-103-11-11-500	Other Charges(R.C.H. Programme - II - Rural Emergency Health Transport Scheme(108 Services)	3852.50	4410.62	-4410.60	3852.52	8263.10	4410.58
	Total		150031.19	4410.62	-41320.38	113121.43	119106.38	5984.95
13	2210-01-001-01-280	Head Office-Urban Health Services-Allopathy-Professional	4.76	0	516.38	521.14	552.30	31.16

Sl No.	Head of Account	Nomenclature	Original	Supplementary	Re-Appropriation	Total Grant	Expenditure	Excess(+)
		Services						
14	2210-01-110-29-280	Establishment of Teaching Hospitals- Professional Services	1515.10	0	2721.30	4236.40	4315.44	79.04
15	2210-01-110-11-40-010	RIMS General Hospitals- Salaries	1354.13	0	2831.18	4185.31	4186.81	1.50
16	2210-03-103-06-010	Community Health Nutrition Clusters (CHNCs)- Salaries	12458.67	0	641.35	13100.02	13139.15	39.13
17	2210-05-105-18-010	Allopathy- Medical Colleges- Salaries	28238.02	0	897.79	29135.81	29492.28	356.47
18	2210-06-001-11-01-010	Headquarters Office-Salaries	757.30	0	2560.68	3317.98	3351.65	33.67
19	2211-00-101-11-04	Family Welfare Centres	13801.61	0	1559.65	15361.26	15737.29	376.03
	Total		58129.59	0	11728.33	69857.92	70774.93	917.01
	Grand Total		208160.78	4410.62	-29592.05	182979.35	189881.31	6901.96

Appendix 2.21
Expenditure without Provision
(Refer Paragraph 2.6.3.6; page 55)

(₹ in lakh)				
Sl. No	Head of Account	Purpose	Total Grant (O+S)	Expenditure
1	2210-01-001-05-010	Salaries Assistance to Andhra Pradesh Vaidya Vidhana Parishad	0	2.77
2	2210-01-001-02-310	Grants-in-Aid (Urban Health Services-Allopathy-Regional Offices)	0	0.20
3	2210-01-110-01-010	Salaries (Headquarters Office-Hospitals and Dispensaries)	0	0.44
4	2210-01-110-96-630	Inter Accounts Transfer (Add-Charges transferred from 06 PHCs Towards repairs of Motor Vehicles of Primary Health Centers on Pro-rata basis)	0	71.36
5	2210-01-110-11-40-310	RIMs Hospitals-Grants-in-Aid	0	0.60
6	2210-02-103-04-310	Unani Hospitals and Dispensaries-Grants-in-Aid	0	0.30
7	2210-03-110-06-310	Andhra Pradesh Economic Reconstruction Programme	0	663.55
8	2210-04-101-04-310	Ayurvedic Hospitals and Dispensaries-Grants-in-Aid	0	0.30
9	2210-04-102-04-310	Homeopathic Hospitals and Dispensaries-Grants-in-Aid	0	0.30
10	2210-05-101-05-010	Medical Education, Training-Ayurveda-Research	0	92.68
11	2210-05-103-05-010	Unani Colleges-Research-Salaries	0	8.02
12	2210-06-101-11-97-010	Inter Accounts Transfer	0	7.39
13	2210-06-789-11-05-010	National Leprosy Eradication Programme-Salaries	0	6.48
14	2211-00-001-01-010	Headquarters Office-Salaries	0	1.28
15	2211-00-104-10-97-010	Transport-Centrally Sponsored Schemes-Inter Accounts Transfer	0	54.92
		Total		910.59

Appendix 2.22
Details of construction of buildings of Director of Medical Education
(Refer Paragraph 2.6.3.7 A; page 56)

(₹ in crore)

Name of work	Year	Funds allocated	Expenditure	Funds surrendered	Remarks
Construction of Buildings at Osmania General Hospital, Hyderabad	2011-12	10.00	0	10.00	Work not started since the existing building is historical, permission from Archaeology dept. is to be obtained.
	2012-13	50.00	0	50.00	
	2013-14	50.00	0	50.00	
Extension and Renovation of Guntur General Hospital, Guntur	2011-12	2.00	0	2.00	
	2012-13	1.00	0	1.00	
	2013-14	1.00	0.36	0.64	
Construction of Millennium Block at Govt. Genl. Hosp. Guntur	2012-13	1.00	0	1.00	Work was not taken up due to non-release of funds.
	2013-14	0.90	0	0.90	
Construction of Nursing College at Adilabad and Srikakulam	2012-13	2.00	0	2.00	The College at Srikakulam was not started due to non-handing over of site. The work was not sanctioned by the Government in respect of Nursing College at Adilabad.
	2013-14	2.00	0	2.00	
Construction of Nursing College at Hyderabad	2011-12	2.00	0.47	1.53	Work was stopped by the HMDA authorities, since the site was located near the Heritage Building.
	2012-13	10.00	0.11	9.89	
	2013-14	10.00	0	10.00	
Construction of Nursing College & Hostel at Gandhi Hospital Premises	2011-12	0.50	0	0.50	Work was not sanctioned by the Government.
	2012-13	2.00	0	2.00	
	2013-14	2.00	0	2.00	
Construction of Medical College at Chest Hospital, Erragadda, Hyderabad	2011-12	0.50	0	0.50	Work was not sanctioned by the Government.
	2012-13	0.50	0	0.50	
	2013-14	0.50	0	0.50	
Construction of Super Specialty Hospital at Vijayawada	2011-12	0.50	0	0.50	Work was not started due to non-issue of Administrative Sanction by Government.
	2012-13	0.50	0	0.50	
	2013-14	0.50	0	0.50	
Construction of Hostels to Sr. Resident Doctors	2011-12	2.50	0.86	1.64	
	2012-13	2.50	0.26	2.24	
	2013-14	2.50	0	2.50	

Appendix 2.22 (a)

Details of construction of buildings under Director of NIMS and MNJ Institute of Oncology

(Refer Paragraph 2.6.3.7 A; page 56)

(₹in crore)

Name of Institute	Name of work	Year	Funds allocated	Expenditure	Funds surrendered
NIMS	Development of NIMS University at Rangapur	2012-13	10.00	5.00	5.00
		2013-14	20.00	5.00	15.00
	Modernization of NIMS, Hyderabad	2012-13	6.00	0	6.00
		2013-14	6.00	3.00	3.00
	Trauma care unit at NIMS, Hyderabad	2012-13	10.00	7.50	2.50
		2013-14	10.00	5.00	5.00
MNJ Institute of Oncology	MNJ Institute of Oncology	2011-12	1.00	0.49	0.51
		2012-13	5.00	2.35	2.65
		2013-14	5.00	2.50	2.50

Appendix 3.1

Outstanding Utilization Certificates as of 31 March 2014

(Refer paragraph 3.2; page 61)

(₹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)	1996-97	4	0.57
Municipal Administration & Urban Development	2012-13	3	0.69
Total		8	1.70

Appendix 3.2

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

(Refer paragraph 3.3; page 62)

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
1	AP Vaidya Vidhana Parishad	2014-15	2007-08	2007-08	2006-07	Accounts from 2008-09 onwards were not produced to Audit.
2	Environment Protection Training and Research Institute (EPTRI)	2012-13	2011-12	2011-12	NA	Accounts from 2012-13 were not produced to Audit.
3	AP Khadi and Village Industries Board	2014-15	2010-11	2010-11	NA	Accounts from 2011-12 were not produced to Audit.
Urban Development Authorities						
4	Hyderabad Metropolitan Development Authority	2010-11 onwards	2011-12	2011-12	2002-03	Accounts from 2012-13 onwards were not produced to Audit.
5	Visakhapatnam Urban Development Authority	2010-11 onwards	2012-13	2012-13	2008-09	Accounts for 2013-14 were not produced to Audit.
6	Tirupati Urban Development Authority	2010-11 onwards	2012-13	2012-13	2008-09	Accounts for 2013-14 were not produced to Audit
7	Kakatiya Urban Development Authority	2010-11 onwards	2009-10	2009-10	2006-07	Accounts from 2010-11 onwards were not produced to Audit.
8	Vijayawada-Guntur-Tenali-Mangalagiri-Urban Development Authority	2013-14	2010-11	2010-11	2006-07	Accounts from 2011-12 onwards were not produced to Audit.
9	Sri Satya Sai Urban Development Authority	2008-09	---	---	----	Due to a fire accident in 2005 which gutted the records, the Authority expressed its inability to furnish accounts up to 2004-05 for audit. However, accounts for the period 2005-06 onwards have also not yet been furnished to Audit.
10	Hyderabad Metropolitan Water Supply & Sewerage Board	2010-11	2005-06	2005-06	Not required as per bye laws of the Board	Accounts from 2006-07 onwards were not produced to Audit.
Integrated Tribal Development Agencies						
11	ITDA, Bhadrachalam	2011-12	2010-11	2009-10	Not required as per bye laws	The Annual Accounts for 2010-11 were submitted without Boards approval. The accounts from 2011-12 onwards were not produced to Audit.
12	ITDA, Seethampeta	2011-12	2011-12	2011-12		
13	ITDA, Srisailam	2011-12	2006-07	2006-07		Accounts from 2007-08 onwards were not produced to Audit.
14	ITDA, Parvathipuram	2011-12	2011-12	2011-12		
15	ITDA, Paderu	2011-12	2009-10	2009-10		Accounts from 2010-11

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
					Not required as per bye laws	onwards were not produced to Audit.
16	ITDA, Rampachodavaram	2011-12	2011-12	2011-12		
17	ITDA, Kotaramachandrapuram	2011-12	2010-11	2010-11		Accounts from 2011-12 onwards were not produced to Audit.
18	ITDA, Utnoor	2011-12	2008-09	2008-09		Accounts from 2009-10 onwards were not produced to Audit.
19	ITDA, Nellore	2011-12	2009-10	2009-10		Accounts from 2010-11 onwards were not produced to Audit.
20	ITDA, Eturunagaram	2011-12	2006-07	2006-07		Accounts from 2007-08 onwards were not produced to Audit.

Appendix 3.3

Statement of Bodies and Authorities whose accounts have not been received

(Refer paragraph 3.3; page 62)

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 2014
Higher Education				
1	Universities	14	2004-05 to 2013-14	35
2	Aided Colleges	124	1993-94 to 2013-14	794
3	AP State Council of Higher Education	1	2009-10 to 2013-14	5
School Education				
4	A.P. Open School Society	1	2012-13 to 2013-14	2
5	A.P. Residential Educational Institutional Society	1	2004-05 to 2013-14	10
6	A.P. School Educational Society/ Sarva Siksha Abhiyan	1	2011-12 to 2013-14	3
7	A.P. School Health Project	1	1999-2000 to 2013-14	15
8	A.P. State Literacy Mission Authority	1	2012-13 to 2013-14	2
9	State Institute of Education and Technology	1	2009-10 to 2013-14	5
10	AP Education and Welfare Infrastructure Development Corporation	1	2009-10 to 2013-14	5
11	Zilla Grandhalaya Samsthas	23	1997-98 to 2013-14	111
12	Zilla Saksharatha Samities	22	1997-98 to 2013-14	248
Health Medical and Family Welfare				
13	AP AIDS Control Society	1	2010-11 to 2013-14	4
14	AP Health Medical Housing and Infrastructure Development Corporation	1	2013-14	1
15	AP Medicinal and Aromatic Plants Board	1	2013-14	1
16	AP State TB Society	1	2011-12 to 2013-14	3
17	AP Vaidya Vidhana Parishad	1	2008-09 to 2013-14	6
18	AP Yogadhyayana Parishad	1	2012-13 to 2013-14	2
19	Hyderabad Akshara Jyothi Samithi	1	2006-07 to 2013-14	8
20	Indian Institute of Health and Family Welfare	1	2012-13 to 2013-14	2
21	MNJ Institute of Oncology	1	2012-13 to 2013-14	2
22	Nizam's Institute of Medical Sciences	1	2011-12 to 2013-14	3
23	NTR University of Health Sciences	1	2010-11 to 2013-14	4
24	Sri Venkateswara Institute of Medical Sciences	1	2013-14	1
25	State Blindness Control Society, Hyderabad	1	2006-07 to 2013-14	8
26	State TB Office	1	2003-04 to 2013-14	11
27	Arogyasri Health Care Trust	1	2012-13 to 2013-14	2
28	A.P. Right to Sight Society	1	2008-09 to 2013-14	6
Municipal Administration and Urban Development				
29	Quli Qutub Shah Urban Development Authority, Hyderabad	1	2010-11 to 2013-14	4
Backward Classes Welfare				
30	BC Finance Corporation, Hyderabad	1	2011-12 to 2013-14	3
31	AP Study Circle, Anantapuramu	1	1997-98 to 2013-14	17
32	AP Study Circle, Guntur	1	2006-07 to 2013-14	8

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 2014
33	AP Study Circle, Hyderabad	1	2007-08 to 2013-14	7
34	AP Study Circle, Warangal	1	2006-07 to 2013-14	8
35	AP Washermen Cooperative Society, Hyderabad	1	2005-06 to 2013-14	9
36	BC Service Cooperative Societies	15	2004-05 to 2013-14	93
Social Welfare				
37	AP Scheduled Castes Finance Corporation, Hyderabad	1	2011-12 to 2013-14	3
38	AP Social Welfare Residential Educational Institutions Society (SWREIS), Hyderabad	1	2008-09 to 2013-14	6
39	AP Social Welfare Fund, Hyderabad	1	2001-02 to 2013-14	13
40	District Scheduled Castes Service Co-operative Societies	23	2001-02 to 2013-14	106
Tribal Welfare				
41	AP Scheduled Tribes Finance Corporation	1	2004-05 to 2013-14	10
42	AP Tribal Welfare Residential Educational Institutions Society (TWREIS), Hyderabad	1	2005-06 to 2013-14	9
43	Girijan Cooperative Corporation (GCC)	1	2012-13 to 2013-14	2
Women, Child and Disabled Welfare				
44	AP Social Welfare Board	1	2013-14	1
45	AP State Council for Child Welfare	1	2013-14	1
46	AP Vikalangula Finance Corporation	1	2011-12 to 2013-14	3
47	AP Women Cooperative Finance Corporation, Hyderabad	1	2013-14	1
48	AP Creche Committee, Hyderabad	1	2013-14	1
49	Kurnool Dist. Society for Rehabilitation of Child Labour	1	2013-14	1
Law				
50	A.P. State Legal Services Authority, Hyderabad	1	2010-11 to 2013-14	4
51	District Legal Services Authorities	23	2009-10 to 2013-14	68
52	A.P. Advocates Welfare Fund	1	2011-12 to 2013-14	3
53	A.P. Advocates Clerks Welfare Fund	1	2012-13 to 2013-14	2
54	NALSAR University of Law	1	2013-14	1
Panchayat Raj and Rural Development				
55	Societies for Training and Employment Promotion (STEPs)	22	2005-06 to 2013-14	98
56	AP Markfed, Hyderabad	1	2013-14	1
57	AP Sheep & Goat Development cooperative Federation Ltd, Hyderabad	1	2013-14	1
58	AP Dairy Development Cooperative Federation Ltd	1	2010-11 to 2013-14	4
59	AP Invest	1	2013-14	1
60	AP State Handloom Weavers Cooperative Society Ltd (APCO)	1	2011-12 to 2013-14	3
61	AP State Cooperative Rural Irrigation Corporation Ltd	1	2011-12 to 2013-14	3
62	Hyderabad Agricultural Cooperative Association Ltd (HACA)	1	2011-12 to 2013-14	3

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 2014
63	AP Cooperative Oils seeds Growers Federation Ltd(AP Oil Fed)	1	2013-14	1
64	AP State Federation of Co-operative Spinning Mills Ltd (AP Spinfed)	1	2004-05 to 2013-14	10
65	AP State Fishermen Co-operative Societies Federation Ltd	1	2010-11 to 2013-14	4
66	Water and Land Management Training and Research Institute (WALAMTARI)	1	2012-13, 2013-14	2
67	AP State Seed Certification Agency Ltd (APSSCA)	1	2013-14	1
68	AP Live Stock Development Agency (APLDA)	1	2013-14	1
69	Zoo Authority of AP	1	2012-13, 2013-14	2
70	AP Pollution Control Board (APPCB)	1	2011-12 to 2013-14	3
71	AP State Council of Science and Technology (APCOST)	1	2007-08 to 2013-14	7
72	District Rural Development Agencies (DRDAs)	22	2005-06 to 2013-14	105
73	District Water Management Agencies (DWMAs)	22	2006-07 to 2013-14	58
74	Society for Elimination of Rural Poverty (SERP)	1	2012-13 and 2013-14	2
75	Swami Ramananda Tirtha Rural Institute	1	2013-14	1
76	Employment Generation and Marketing Mission	1	2010-11 to 2013-14	4
Labour and Employment				
77	Rajiv Udyogsri Society	1	2010-11 to 2013-14	4
78	AP Building & other Construction workers Welfare Board, Hyderabad	1	2011-12 to 2013-14	3
Youth Advancement, Tourism and Culture				
79	National Institute of Tourism and Hospitality Management	1	2009-10 to 2013-14	5
80	Ravindra Bharathi	1	2006-07 to 2013-14	8
81	Sports Authority of Andhra Pradesh	1	2010-11 to 2013-14	4
82	AP Sports School	1	2013-14	1
Revenue				
83	AP Disaster Mitigation Society	1	2011-12 to 2013-14	3
Environment, Forests, Science and Technology				
84	AP State Remote Sensing Application Centre	1	2012-13 to 2013-14	2
Planning				
85	Centre for Economic and Social Studies	1	2012-13 to 2013-14	2
	Total	385		2,030

Appendix 3.4
Statement of un-reconciled expenditure and receipts
(Refer paragraph 3.4; page 63)

(₹ in crore)

Year		Total	Reconciled	Un-reconciled	Un-reconciled in percentage
2010-11	Expenditure	92,972	78,183	14,789	15.90
	Receipts	81,169	28,600	52,569	64.76
2011-12	Expenditure	1,09,120	84,002	25,111	23.01
	Receipts	93,719	36,377	57,342	61.18
2012-13	Expenditure	1,21,764	90,949	30,815	25.30
	Receipts	1,04,256	54,096	50,160	48.11
2013-14	Expenditure	1,29,344	81,796	47,548	36.76
	Receipts	1,11,303	53,098	58,205	52.29

Source: Finance Accounts.

Appendix 3.5
Un-reconciled expenditure (₹ 500 crore and above cases only)
(Refer paragraph 3.4; page 63)

(₹ in crore)

Sl. No.	Department/Controlling Officer	Amount not Reconciled
1	Chief Engineer, Krishna Delta System (MH 4700- Capital Outlay On Major Irrigation)	630
2	Chief Engineer (Projects), Indira Sagar Polavaram Project (MH-2700 Major Irrigation)	615
3	Chief Engineer(Projects), Anantapur(MH-2700 Major Irrigation)	617
4	The Chief Engineer, Tungabhadra Project Kadapa(MH-2700 Major Irrigation)	1,086
5	Chief Engineer, Administration & EAP (R&B)(MH-5054 Capital Outlay on Roads and Bridges)	806
6	Internal Debt Of State Government(MH-6003 Internal Debt of the State Government)	6,057
7	Planning, Secretariat Dept(MH-5475 Capital Outlay on other General Economic Services)	764
8	Panchayat Raj, HOD(MH-2515 Other Rural Development Programmes)	2,370
9	Animal Husbandry, HOD(MH-2403 Animal Husbandry)	541
10	Civil Supplies, HOD(MH-2236 Nutrition)	500
11	Women Development, Child Welfare And Disabled Welfare Secretariat Department (MH-2236 Nutrition)	928
12	Women Development, Child Welfare And Disabled Welfare Secretariat Department (MH-2235 Social Security and Welfare)	675
13	Backward Classes Welfare, HOD(MH-2225 Welfare of SCs, STs, OBCs and Minorities)	1,323
14	Municipal Administration, HOD(MH-2217 Urban Development)	1,033
15	Health, HOD(MH-2210 Medical and Public Health)	1,536
16	Medical Education, HOD(MH-2210 Medical and Public Health)	1,212
17	Technical Education, HOD(MH-2203 Technical Education)	621
18	Collegiate Education, HOD(MH-2202 General Education)	1,012
19	Higher Education, Secretariat Department(MH-2202 General Education)	696
20	Director Of School Education Premises(MH2202 General Education)	1,152
21	Contributions & Recoveries towards Pension & other Retirement Benefits (MH-2071 Pensions and Other Retirement Benefits)	13,682
22	Housing(MH-6216 Loans for Housing)	927
23	Urban Development(MH6217 Loans for Urban Development)	786
	Total	39,569

Appendix 3.6

Statement showing Department-wise details of pending DC bills at the end of 2013-14

(Refer paragraph 3.6; page 66)

(₹ in crore)

Sl. No.	Department	No. of Bills	Amount
1	Agriculture	235	399
2	Revenue	3,101	310
3	Panchayat Raj & Rural Development	306	84
4	Secondary Education	575	54
5	Home	269	38
6	Health, Medical and Family Welfare	5,544	6
7	Fiscal Administration, Planning, Surveys and Statistics	130	9
8	Others	82,541	247
	Total	92,701	1,147³

Appendix 3.7

Major Head wise Receipts under MiH 800 for the year 2013-14

(paragraph 3.7; page 68)

(₹ in lakh)

Sl. No	Major Head	Name of the Major Head	Total Receipts including MiH 800	Receipts under MiH 800	Percentage of Column 5 to Column 4
(1)	(2)	(3)	(4)	(5)	(6)
1	0515	Other Rural Development Programmes	6,89,30.29	6,89,30.29	100.00
2	0700	Major Irrigation	1,91,79.69	1,89,26.34	98.68
3	0075	Miscellaneous General Services	2,09,45.47	1,41,79.82	67.70
4	1051	Ports and Light Houses	1,29,37.27	1,29,37.27	100.00
5	0406	Forestry and Wild Life	2,03,64.69	1,08,40.79	53.23
6	1456	Civil Supplies	39,97.45	40,06.18	100.22
7	1054	Roads and Bridges	40,48.67	39,16.37	96.73
8	0425	Co-operation	24,84.15	22,21.64	89.43
9	0701	Medium Irrigation	15,02.75	15,02.75	100.00
10	0211	Family Welfare	7,92.74	7,92.74	100.00
11	0702	Minor Irrigation	7,98.02	7,83.28	98.15
12	0235	Social Security and Welfare	5,56.07	5,56.07	100.00
13	0056	Jails	4,96.08	4,96.08	100.00
14	1452	Tourism	4,89.76	4,89.76	100.00
15	0506	Land Reforms	2,55.61	2,55.61	100.00
16	0401	Crop Husbandry	3,10.46	2,23.74	72.07
17	0405	Fisheries	3,79.41	2,08.71	55.01
18	0058	Stationery and Printing	1,47.63	1,00.40	68.01
19	0217	Urban Development	91.02	91.02	100.00
20	0875	Other Industries	0.47	0.47	100.00
21	1056	Inland Water Transport	0.02	0.02	100.00

³ Includes DC bills for the period up to 2002-03 (82,130 bills for ₹ 222 crore)

Appendix 3.7 (a)
Major Head wise Expenditure under MiH 800 for the year 2013-14
(paragraph 3.7; page 68)

(₹ in lakh)

Sl. No.	Major Head	Name of the Major Head	Total Expenditure including MiH 800	Expenditure under MiH 800	Percentage of Column 5 to 4
(1)	(2)	(3)	(4)	(5)	(6)
1	2801	Power	74,07,45.19	72,43,28.67	97.78
2	2236	Nutrition	40,76,75.11	31,45,55.00	77.16
3	5054	Capital Outlay on Roads and Bridges	26,88,71.11	27,79,82.77	103.39
4	3054	Roads and Bridges	16,91,97.84	10,06,10.22	59.46
5	5475	Capital Outlay on Other General Economic Services	9,71,27.49	7,80,63.43	80.37
6	2501	Special Programmes for Rural Development	8,54,10.37	6,15,45.71	72.06
7	2852	Industries	2,39,95.75	1,96,15.25	81.74
8	4070	Capital Outlay on Other Administrative Services	65,22.77	65,22.77	100.00
9	4875	Capital Outlay on Other Industries	64,52.87	64,52.87	100.00
10	2810	New and Renewable Energy	4,99.61	4,99.61	100.00
11	2875	Other Industries	4,97.22	4,75.00	95.53
12	4852	Capital Outlay on Iron and Steel Industries	2,22.41	2,22.41	100.00
13	5053	Capital Outlay on Civil Aviation	2,00.00	2,00.00	100.00
14	4401	Capital Outlay on Crop Husbandry	61.88	61.88	100.00

Appendix 3.8
Excess payment of Pension, Family Pension etc.
(Refer paragraph 3.10.1; page 73)

(in ₹)

Sl. No.	Nature of irregularity	Amount
1	Excess Payment of pension due to wrong Consolidation	22,65,475
2	Excess Payment of pension due to inadmissible relief on pension	18,40,171
3	Excess payment of Enhanced Family Pension beyond time limit	13,66,202
4	Excess Payment of Pension due to non/ short recovery of commuted Portion of pension	55,70,075
5	Payment of Full Pension against Provisional Pension	37,798
6	Excess Payment of Pension due to Premature Restoration of CVP	5,66,519
7	Excess Payment due to non-recovery of the amount from Gratuity	3,084
8	Excess payment of Additional Quantum of pension	32,04,200
9	Excess Payment of Medical Allowance	32,400
10	Incorrect raising of half share of pension to minimum	20,172
11	Non-recovery of Anticipatory Pension/Gratuity	1,03,375
12	Excess Payment of State Freedom Fighters Pension	51,000
13	Pension amounts credited to Pensioners' Accounts even after death	3,57,629
14	Excess Payment of pension due to Allotment of Double IDs	1,37,823
	Total	1,55,55,923

Appendix 3.9

Department/year-wise break-up of the cases of misappropriation, defalcation, etc.

(Refer paragraph: 3.12; page 75)

(₹ in lakh)

Sl. No.	Department	Up to 2007-08		2013-14		Total	
		N	A	N	A	N	A
1	Agriculture and Cooperation	17	62.88	...	...	17	62.88
2	Animal Husbandry and Fisheries	4	2.63	...	...	4	2.63
3	Education	35	112.20	(-1)	(-)2.89	34	109.31
4	Environment, Forest, Science and Technology	10	102.37	...	...	10	102.37
5	Finance and Planning (Treasuries and Accounts)	7	188.32	...	...	7	188.32
6	Health, Medical and Family Welfare	57	185.21	...	...	57	185.21
7	Home	14	19.93	(-3)	(-)1.13	11	18.80
8	Labour, Employment, Training and Factories	4	5.02	...	...	4	5.02
9	Law	11	43.05	...	...	11	43.05
10	Legislature	1	7.80	...	...	1	7.80
11	Municipal Administration and Urban Development	1	4.35	...	...	1	4.35
12	Panchayat Raj and Rural Development	22	196.88	...	...	22	196.88
13	Revenue	260	99.63	...	...	260	99.63
14	Social Welfare (including Tribal Welfare)	26	2,429.94	...	...	26	2,429.94
15	Transport, Roads and Buildings	2	3.46	...	...	2	3.46
16	Minorities Welfare Department	...	...	(+1)	(+)5,901.00	1	5,901.00
	Total	471	3,463.67	(-3)	5,896.98	468	9,360.65

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

Appendix 3.10

Statement showing the details of wanting cheques (as of March 2014)

(Refer paragraph 3.13.2; page 76)

(₹ in crore)

Years	No. of cheques	Amount
1999-00 to 2008-09	254	8.11
2009-10	91	5.13
2010-11	1,104	34.38
2011-12	1,134	36.96
2012-13	1,414	185.07
2013-14	2,187	1,944.59
Total	6,184	2,214.24

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 Receipts – Revenue Expenditure
Terms	Description
Absorptive capacity	Absorptive capacity 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 is 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 (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	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	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
ACA	:	Additional Central Assistance
AC Bills	:	Abstract Contingent Bills
APBM	:	Andhra Pradesh Budget Manual
APFC	:	Andhra Pradesh Financial Code
APFRBM	:	Andhra Pradesh Fiscal Responsibility and Budget Management
APGVB	:	Andhra Pradesh GrameenVikas Bank
APPPFC	:	Andhra Pradesh Power Finance Corporation Limited
APSCCFC	:	Andhra Pradesh Scheduled Castes Co-operative Finance Corporation
APSACS	:	Andhra Pradesh State AIDS Control Society
APTRANSCO	:	Transmission Corporation of Andhra Pradesh Limited
APVVP	:	Andhra Pradesh Vaidya Vidhan Parishad
ARWS	:	Assured Rural Water Supply
AWC	:	Anganwadi Centre
AYUSH	:	Ayurveda, Yoga, Unani, Siddha, Homeopathy
BE	:	Budget Estimates
BRO	:	Budget Release Order
BSUP	:	Basic Services for Urban Poor
BT	:	Bituminous Tar
BWHP	:	Integrated Housing Programme for Beedi Workers
CAG's (DPC) Act	:	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act
CAGR	:	Compound Annual Growth Rate
CAS	:	Central Accounts Section
CB	:	Closing Balance
CBDT	:	Central Board of Direct Taxes
CCO	:	Chief Controlling Officer
CE	:	Capital Expenditure
CGA	:	Controller General of Accounts
CRF	:	Calamity Relief Fund
CSS	:	Centrally Sponsored Schemes
CTE	:	College of Teacher Education
DC Bills	:	Detailed Contingent Bills
DDO	:	Drawing and Disbursing Officer
DDs	:	Demand Drafts
DE	:	Development Expenditure
D.Ed.	:	Diploma in Education

Acronym		Full form
DEO	:	District Education Officer
DIET	:	District Institutes of Education and Training
DPR	:	Detailed Project Report
DTA	:	Director of Treasuries and Accounts
DTO	:	District Treasury Officer
DWCRA	:	Development of Women and Children in Rural Areas
DU	:	Dwelling Units
FA&CAO	:	Financial Advisor and Chief Accounts Officer
FCP	:	Fiscal Correction Path
FDR	:	Fixed Deposit Receipt
FPSS	:	Fiscal Policy Strategy Statement
FRL	:	Fiscal Responsibility Legislation
FSSAI	:	Food Safety and Standards Authority of India
GIC	:	General Insurance Corporation of India
GP	:	Gram Panchayat
GSDP	:	Gross State Domestic Product
GoAP	:	Government of Andhra Pradesh
GSH	:	Group Sub Head
HOD	:	Heads of Department
HMRL	:	Hyderabad Metro Rail Limited
IASE	:	Institute of Advanced Study in Education
ICT	:	Information and Communication Technology
IHHL	:	Individual Household Latrines
IHSDP	:	Integrated Housing and Slum Development Programme
INDIRAMMA	:	Integrated Novel Development in Rural Areas and Model Municipal Areas
ITDA	:	Integrated Tribal Development Agency
IUD	:	Intrauterine Device
JNNURM	:	Jawaharlal Nehru National Urban Renewal Mission
LIC	:	Life Insurance Corporation of India
LLPD	:	Lakh Litres Per Day
LMMH	:	List of Major and Minor Heads
MGNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MMER	:	Management Monitoring Evaluation and Research
MNRE	:	Ministry of New and Renewable Energy
MPP	:	Mandal Praja Parishad
MPTC	:	Mandal Parishad Territorial Constituency
MSS	:	Matching State Share
MSU	:	Municipal Support Unit

Acronym		Full form
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
NREGP	:	National Rural Employment Guarantee Programme
OGH	:	Osmania General Hospital
O&M	:	Operations and Maintenance
OTR	:	Own Tax Revenue
PAC	:	Public Accounts Committee
PAO	:	Pay and Accounts Office
PDA	:	Personal Deposit Account
PHC	:	Primary Health Centre
PMGSY	:	Pradhan Mantri Gram Sadak Yojana
PRI	:	Panchayat Raj Institutions
PSU	:	Public Sector Undertaking
RAO	:	Resident Audit Office
RBI	:	Reserve Bank of India
RBS(CAO)	:	Reserve Bank Suspense(Central Accounts Office)
RCH	:	Reproductive and Child Health
RE	:	Revenue Expenditure
RIAD	:	Remote Interior Area Development
RIDF	:	Rural Infrastructure Development Fund
RR	:	Revenue Receipts
SDL	:	State Development Loan
SHG	:	Self Help Group
SPV	:	Special Purpose Vehicle
SPMU	:	State Project Management Unit
S&W	:	Salaries and Wages
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
TSP	:	Tribal Sub Plan

Acronym		Full form
UGC	:	University Grants Commission
UIDSSMT	:	Urban Infrastructure Development for Small and Medium Towns
UIG	:	Urban Infrastructure and Governance
ULB	:	Urban Local Bodies
VAT	:	Value Added Tax
ZAO	:	Zonal Accounts Office
ZPP	:	Zilla Praja Parishad