
Appendices

Appendix 1.1

Profile of State of Andhra Pradesh

(Refer para on State Profile, page 1)

A General Data			
Sl.No	Particulars		Figures
1	Area		1,62,970 Sq.Km.
2	Population		
	a.	As per 2001 Census (Composite State)	7.62 crore
	b.	As per 2011 Census(After re-organisation of the State on 02 June 2014)	4.95 crore
3	a.	Density of Population* (as per 2001 Census) (Composite State) (All India Density = 325 persons per Sq. Km.)	277 persons per Sq.Km.
	b.	Density of Population (as per 2001 Census) (After re-organisation of the State on 02 June 2014) (All India Density = 382 persons per Sq.Km.)	304 persons per Sq.Km.
4	Population Below Poverty Line** (BPL) (All India Average=21.92per cent)		9.2 per cent
5	a.	Literacy (as per 2001 Census) (All India Average=64.80 per cent)	62.07 per cent
	b.	Literacy (as per 2011 Census) (All India Average=74.04 per cent)	67.35 per cent
6	Infant Mortality** (per 1000 live births) (All India Average = 40 per 1,000 live births)		37
7	Life Expectancy at birth***(All India Average = 67.00 years)		68.4 years – Male 72.1 years – Female
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) 2016-17 at current price		₹ 6,99,307 crore
10	Per capita GSDP CAGR (2007-08 to 2016-17)	Andhra Pradesh	NA
		General Category States	13.20
11	GSDP CAGR (2007-08 to 2016-17) in per cent	Andhra Pradesh	NA
		General Category States	14.60
12	Population Growth**** (2007-08 to 2016-17) rate in per cent	Andhra Pradesh	NA
		General Category States	11.90
B Financial Data			
	Particulars		
	CAGR	2015-16 to 2016-17	
		General Category States	Andhra Pradesh
		(in per cent)	
a.	of Revenue Receipts	11.52	11.66
b.	of Own Tax Revenue	13.50	10.71
c.	of Non Tax Revenue	12.10	5.55
d.	of Total Expenditure	15.31	18.86
e.	of Capital Expenditure	17.91	6.86
f.	of Revenue Expenditure on Education	9.86	7.05
g.	of Revenue Expenditure on Health	14.92	22.22
h.	of Salary and Wages	13.06	13.29
i.	of Pension	10.63	14.55

* Census info India 2011 final Population totals

** Report of Expert Group (Rangarajan) to review the methodology for Measurement of Poverty, Planning Commission (June 2014)

*** Life Expectancy at birth – Economic Survey 2016-17

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

NA Not Applicable due to re-organisation of State w.e.f 02 June 2014.

Appendix 1.2
Structure of Government Accounts and layout of Finance Accounts
(Refer paragraph 1.1, page 1)

Structure of Government Accounts

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

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

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

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

Layout of Finance Accounts

Statement No.	Layout
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and other Liabilities
7	Statement of Loans given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-Aid given by the Government
11	Statement of Voted and Charged Expenditure of the Government during the year
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and other Liabilities
18	Detailed Statement of Loans and Advances given by the Government
19	Detailed Statement of Investments of the State Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and other Public Account transactions
22	Detailed Statement on Investments of Earmarked Funds
Appendices	In addition to the above 22 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 2016-17
(Refer paragraph 1.2 & 1.9.1; page 1 & 13)

(₹ in crore)

Receipts			Disbursements				
2015-16		2016-17	2015-16		2016-17		
					Non-Plan	Plan	Total
Section-A: Revenue							
88648	I. Revenue receipts	98984	95950	I. Revenue expenditure	79793	36422	116215
39907	Tax revenue	44181	28573	General Services	32682	104	32786
			46449	Social Services	25149	25079	50228
4920	Non-tax revenue	5193	16079	Education, Sports, Art and Culture	14889	2324	17213
			4945	Health and Family Welfare	3000	3044	6044
21894	State's share of Union Taxes	26264	5025	Water Supply, Sanitation, Housing and Urban Development	1747	4151	5898
9944	Non-Plan grants	10839	168	Information and Broadcasting	59	67	126
10325	Grants for State Plan Schemes	12507	5603	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1595	6357	7952
1658	Grants for Central and Centrally Sponsored Plan Schemes	0	251	Labour and Labour Welfare	163	107	270
			14303	Social Welfare and Nutrition	3619	8953	12572
			73	Others	77	76	153
			20812	Economic Services	21869	11239	33108
			4924	Agriculture and Allied Activities	5489	2456	7945
			8255	Rural Development	3101	6701	9802
			623	Irrigation and Flood Control	566	30	596
			3806	Energy	11428	55	11483
			581	Industry and Minerals	206	664	870
			1213	Transport	792	389	1181
			7	Science, Technology and Environment	3	28	31
			1403	General Economic Services	284	916	1200
			116	Grants-in-aid and Contributions	93		93
7302	II. Revenue deficit carried over to Section B	17231	0	II. Revenue Surplus carried over to Section B			

Section-B: Others							
3934	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	8192		III. Opening Overdraft from RBI			
0	IV. Miscellaneous Capital Receipts	0	14171	IV. Capital Outlay -	29	15114	15143
			180	General Services	0	295	295
			2414	Social Services	0	2431	2431
			374	Education, Sports, Art and Culture	0	144	144
			262	Health and Family Welfare	0	394	394
			973	Water Supply, Sanitation, Housing and Urban Development	0	969	969
			549	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	530	530
			105	Social Welfare and Nutrition	0	82	82
			151	Others	0	312	312
			11577	Economic Services	29	12388	12417
			88	Agriculture and Allied Activities	0	117	116
			0	Rural Development Programme	0	0	0
			8917	Irrigation and Flood Control	0	9996	9996
			21	Energy	0	3	3
			3	Industry and Minerals	0	0	0
			2446	Transport	29	2067	2097
			102	General Economic Services	0	205	205
285	V. Recoveries of Loans and Advances	2029	674	V. Loans and Advances disbursed	69	495	564
167	From Power Projects	315	62	For Power Projects	0	116	116
99	From Government Servants	29	21	To Government Servants	64	0	64
19	From others	1685	591	To Others	5	379	384
0	VI. Revenue surplus brought down	0	7302	VI. Revenue deficit brought down			17231
53681	VII. Public Debt Receipts	59923	38445	VII. Repayment of Public Debt			34777
21689	Internal Debt other than Ways and Means Advances and Overdraft	29955	4614	Internal debt other than Ways and Means Advances and Overdraft			4876
31307	Transactions of Ways and Means Advances including Overdraft	29154	32603	Transactions of Ways and Means Advances including Overdraft			29154

685	Loans and Advances from Central Government	814	1228	Repayment of Loans and Advances to Central Government			747
-	VIII. Net of Inter-State Settlement	-	195	VIII. Net of Inter-State Settlement	-1	0	-1
0	IX. Appropriation to Contingency Fund		0	IX. Appropriation to Contingency Fund			0
0	X. Amount recouped to Contingency Fund		0	X. Expenditure from Contingency Fund			0
90912	XI. Public Account Receipt	98781	79833	XI. Public Account Disbursements			91259
2543	Small Savings and Provident Funds	3541	1290	Small Savings and Provident Funds			1653
2151	Net Reserve Funds	2548	1204	Net Reserve Funds			1252
21293	Net Suspense and Miscellaneous	19710	21421	Net Suspense and Miscellaneous			19808
14788	Remittances	16411	14352	Remittances			16572
50137	Deposits and Advances	56571	41566	Deposits and Advances			51974
0	XII. Closing Overdraft from Reserve Bank of India		8192	XII. Closing Cash Balance			9952
			4	Cash in Treasuries and Local Remittances			3
			-419	Deposits with Reserve Bank and other Banks			-235
			3	Departmental Cash Balance including Permanent Advances			3
			8605	Cash Balance Investment and investment of Earmarked Funds			10181
244762	Total	285140	244762	Total			285140

Appendix 1.4
Actuals vis-à-vis Budget Estimates in 2016-17
(Refer Paragraph 1.3; page 3)

(₹ in crore)

1	B.E.	Actuals	Increase(+)/	Increase(+)/
			Decrease(-)	Decrease(-)
			(4) = (3-2)	(in %)
	2	3		5
Revenue Receipts of which	109300	98984	-10316	-9.44
Land Revenue	631	167	-464	-73.53
Stamps and Registration fees	5180	3476	-1704	-32.90
Taxes on immovable property other than agricultural lands	200	192	-8	-4.00
State Excise	5756	4645	-1111	-19.30
Taxes on Sales, Trade etc	37435	32484	-4951	-13.23
Taxes on vehicles	2412	2467	55	2.28
Taxes on Goods and Passengers	18	12	-6	-33.48
Interest Receipts	154	113	-41	-26.62
Miscellaneous General Services	135	131	-4	-2.96
Non-ferrous Mining and Metallurgical Industries	1705	1628	-77	-4.52
Revenue Expenditure	114168	116215	2047	1.79
General Education	18712	16209	-2503	-13.38
Water Supply and Sanitation	908	1133	225	24.78
Pension and Other Retirement Benefits	16140	12872	-3268	-20.25
Police	4207	4168	-39	-0.93
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8775	7952	-823	-9.38
Health and Family Welfare	5770	6044	274	4.75
Social Welfare and Nutrition	9540	12572	3032	31.78
Roads and Bridges	804	986	182	22.64
Secretariat - Economic Services	885	869	-16	-1.81
Forestry and Wild Life	308	267	-41	-13.31
Rural Development	10251	9802	-449	-4.38
Urban Development	2687	4308	1621	60.33
Irrigation and Flood Control	656	596	-60	-9.15
District Administration	1149	913	-236	-20.54
Administration of Justice	720	582	-138	-19.17
Interest Payments	12258	11697	-561	-4.58
Power	3691	11478	7787	210.97
Capital Receipts	0	0	0	0.00
Capital Expenditure	15388	15143	-245	-1.59
Revenue Surplus(+)/Deficit(-)	-4868	-17231	-12363	253.96
Fiscal Deficit (-)	-20497	-30908	-10411	50.79
Primary Surplus(+)/Deficit(-)	-8239	-19211	-10972	133.17

Appendix 1.5

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

(Refer Paragraph 1.4; page 3)

The State Government has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 to ensure prudence in fiscal management and to maintain fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. To ensure fiscal prudence, the Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles as laid down in the Act, the rules framed thereunder 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
- limit the amount of annual incremental risk weighted guarantees to 90 *per cent* of the total revenue receipt in the year preceding the current year.

The Government of Andhra Pradesh is yet to amend its FRBM Act, in pursuance of the recommendations of the 14th Finance Commission, in respect of the total outstanding liabilities as detailed below:

For the financial year 2015-16	24.33 <i>per cent</i> of GSDP
For the financial year 2016-17	24.74 <i>per cent</i> of GSDP
For the financial year 2017-18	25.09 <i>per cent</i> of GSDP
For the financial year 2018-19	25.16 <i>per cent</i> of GSDP
For the financial year 2019-20	25.22 <i>per cent</i> of GSDP

Appendix 1.6
Time Series Data on State Government Finances
(Refer Paragraphs 1.6 & 1.12.2; pages 6 & 26)

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17	
Part A. Receipts						
1	Revenue Receipts	103830	110719	90672	88648	98984
	(i) Tax Revenue	59875	64123	42618	39907	44181
	Taxes on Sales, Trade, etc.	40715	48737	30524	29104	32484
	State Excise	9129	6250	4352	4386	4645
	Taxes on Vehicles	3357	3335	3687	2082	2467
	Stamps and Registration fees	5115	4393	3250	3527	3476
	Land Revenue	62	74	62	52	167
	Other Taxes	1497	1334	743	756	942
	(ii) Non Tax Revenue	15999	15473	10976	4920	5193
	(iii) State's share in Union taxes and duties	20271	22132	15299	21894	26264
	(iv) Grants in aid from GOI	7685	8991	21779	21927	23346
2	Misc. Capital Receipts	0	9	0	0	0
3	Recovery of Loans and Advances	426	575	5092	285	2029
4	Total revenue and Non-debt capital receipts (1+2+3)	104256	111303	95764	88933	101013
5	Public Debt Receipts	23311	25292	33005	53681	59923
	Internal Debt (excluding Ways and Means Advances and Overdraft)	22128	23950	26107	21689	29955
	Transactions under Ways and Means Advances and Overdraft	0	0	6201	31307	29154
	Loans and Advances from Government of India	1183	1342	697	685	814
6	Total receipts in the Consolidated Fund (4+5)	127567	136595	128769	142614	160936
7	Contingency Fund receipts	0	2	3	0	0
8	Public Account receipts	94917	101352	301629	90912	98781
9	Total receipts of Government (6+7+8)	222484	237949	430401	233526	259717
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	102702	110375	114866	95950	116215
	Plan	25241	24138	19938	31978	36422
	Non-plan	77461	86237	94328	63972	79793
	General Services (including interest payments)	33064	36899	28590	28573	32786
	Social Services	41605	44956	42259	46449	50228
	Economic Services	27875	28303	43891	20812	33108
	Grants-in-aid and contributions	158	217	127	116	93
11	Capital Expenditure	15149	15280	11405	14171	15143
	Plan	15137	15280	12026	14145	15114
	Non-plan	12	0	-621	26	29
	General Services	212	309	483	180	295
	Social Services	1072	1378	2382	2414	2431
	Economic Services	13865	13593	8540	11577	12417
12	Disbursement of Loans and Advances	3913	3689	1210	674	564

		2012-13	2013-14	2014-15	2015-16	2016-17
13	Inter State Settlement	0	0	0	195	-1
14	Total (10+11+12+13)	121764	129344	127481	110990	131921
15	Repayment of Public debt	7677	7286	10844	38445	34777
	Internal Debt (excluding Ways and Means Advances and Overdraft)	6531	6057	4684	4614	4876
	Transactions under Ways and Means Advances and Overdraft	0	0	4905	32603	29154
	Loans and Advances from Government of India	1146	1228	1255	1228	747
16	Appropriation to Contingency Fund	0	0	0	0	0
17	Total disbursement out of Consolidated Fund (14+15+16)	129441	136630	138325	149435	166698
18	Contingency Fund disbursements	2	3	5	0	0
19	Public Account disbursements	93201	97195	296281	79833	91259
20	Total disbursements by the State (17+18+19)	222644	233828	434611	229268	257957
Part C. Deficits						
21	Revenue Deficit (-)/Surplus (+) (1-10)	1128	344	-24194	-7302	-17231
22	Fiscal Deficit (-)/Surplus (+) (4-14)	-17508	-18041	-31717	-22057	-30908
23	Primary Deficit (-)/Surplus (+) (22-24)	-5846	-5130	-21710	-12208	-19211
Part D. Other data						
24	Interest Payments (included in revenue expenditure)	11662	12911	10007	9849	11697
25	Arrears of Revenue	0	0	0	0	0
	Percentage of Tax & Non Tax Revenue receipts	0	0	0	0	0
26	Financial Assistance to local bodies etc.	34820	30557	0	39694	53979
27	Ways and Means Advances/Overdraft availed (days)	0	0	15	267	259
28	Interest on Ways and Means Advances/Overdraft	0	0	0.41	54	27
29	Gross State Domestic Product (GSDP)	754409	854822	520030	603376	699307
30	Outstanding fiscal liabilities (year end)	169084	189741	148743	173854	201314
31	Outstanding guarantees (year end)	14857	31153	10675	7059	9665
32	Maximum amount guaranteed (year end)	38084	55536	11323	10623	16576
33	Number of incomplete projects	528	1037	274	274	271
34	Capital blocked in incomplete projects	71595	82665	32646	71154	54,132
Part E: Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax Revenue/GSDP	0.079	0.075	0.082	0.066	0.063
	Own Non-Tax Revenue/GSDP	0.021	0.018	0.021	0.008	0.007
	Central Transfers/GSDP	0.037	0.036	0.071	0.073	0.071
II	Expenditure Management					
	Total Expenditure/GSDP	0.161	0.151	0.245	0.184	0.189
	Total Expenditure/Revenue Receipts	1.173	1.168	1.406	1.252	1.333
	Revenue Expenditure/Total Expenditure	0.843	0.853	0.901	0.864	0.881
	Expenditure on Social Services/Total Expenditure	0.342	0.348	0.350	0.418	0.381

	2012-13	2013-14	2014-15	2015-16	2016-17
Expenditure on Economic Services/Total Expenditure	0.229	0.219	0.411	0.188	0.251
Capital Expenditure/Total Expenditure	0.124	0.118	0.089	0.128	0.115
Capital Expenditure on Social and Economic Services/Total Expenditure	0.123	0.116	0.086	0.126	0.113
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.001	0.000	-0.047	-0.012	-0.025
Fiscal deficit/GSDP	-0.023	-0.021	-0.061	-0.037	-0.044
Primary deficit (surplus)/GSDP	-0.008	-0.006	-0.042	-0.020	-0.027
Revenue deficit/Fiscal deficit	-0.064	-0.019	0.763	0.331	0.557
Primary Revenue Balance/GSDP	0.018	0.016	-0.017	0.005	0.005
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.224	0.222	0.286	0.288	0.288
Fiscal Liabilities/RR	1.628	1.714	1.726	1.961	2.034
Primary deficit vis-à-vis quantum spread	11020	16723	-45343	-56369	-61406
V Other Fiscal Health Indicators					
Return on Investment	1.03	0.94	0.09	0.10	0.05
Balance from Current Revenue (₹ in crore)	20160	19703	-20846	13203	7279
Financial Assets/Liabilities	0.98	0.98	1.25	1.82	1.09

Appendix 1.7

List of Incomplete Irrigation (Major & Medium) Projects

(Refer paragraph 1.11.4; page 20)

(₹ in crore)

Sl.No.	Name of the Project	Year of Commencement	Original Cost	Revised Cost	Cost overrun	Expenditure as on 31.03.2017
1	Totapalli Barrage	2004	450.23	774.91	324.68	738.60
2	Gajapthinagaram Branch Canal	2010	70.47	76.99	6.52	47.93
3	Thota Venkatachalam Pushkara LIS	2004	297.25	674.52	377.27	681.76
4	Tadipudi LIS	2004	303.12	526.16	223.04	537.38
5	Polavaram	2004	10287.38	16010.45	5723.07	8430.72
6	Venkatanagaram Pumping LIS	2005	58.43	124.18	65.75	88.26
7	Chintalapudi LIS	2009	1701	1701	0	719.57
8	Mahendra Tanaya Project	2008	127	127	0	106.79
9	Tarakaramathirtha Sagaram	2006	220.04	471.31	251.27	192.76
10	Madduvalasa II	2009	54.21	57.87	3.66	43.56
11	Jhanjavathi	1996	120.36	156.84	36.48	116.47
12	Kandula Obula Reddy Gundlakamma Reservoir	2004	165.22	753.83	588.61	592.80
13	Poola Subbaiah Veligonda	2004	5150	5150	0	4324.48
14	Somasila Project	1975	17.20	1548.49	1531.29	1488.07
15	Somasila Swarnamuki Link Canal	2007-08	399	437.42	38.42	157.37

Sl.No.	Name of the Project	Year of Commencement	Original Cost	Revised Cost	Cost overrun	Expenditure as on 31.03.2017
16	Telugu Ganga Project	1983	637	4432	3795	4611.70
17	GNSS Phase I&II	2004	4341.29	8172.85	3831.56	5422.92
18	Gandikota LIS	2005	417	983	566	827.00
19	HNSS-I	2005	1305	4317.49	3012.49	3373.38
20	HNSS-II	2007	1880	7340.87	5460.87	5533.81
21	Gandikota Reservoir CBR Lift Schemes	2007	2059	2059	0	1387.25
22	Pulivendula Branch canal	2005	634.23	657.43	23.20	176.16
23	Chitravati Right Main canal-lingala canals	2004	626.82	626.83	0	305.04
24	Guru Raghavendra	2005-06	507.15	520.10	12.95	399.40
25	Srisailam right branch canal	2000	843.80	1067.14	223.34	550.75
26	Penna Ahobilam Balancing reservoir II	2005	536	768.9	232.9	599.42
27	Modernization of Mylavaram Canals	2006	145.45	145.45	0	120.32
28	Siddapuram LIS	2007	89.72	116.52	26.8	66.90
29	K.C. Canal LIS	2008	120.00	120.00	0	1243.11
30	Paleru Reservoir Project	2007	50.5	50.5	0	13.43
31	Y.C.R. Korisapadu LIS	2008	177	177	0	95.40
32	Pulikanuma LIS	2008	261.19	261.19	0	230.50
33	Flood Banks along Nagavali & Vamsadhara River	2007	310.72	310.72	0	57.49
34	Flood Bank of Godavari	2008	818.93	818.93	0	773.21
35	Flood Bank of Kurnool (Hundri)	2008-09	244.70	244.70	0	0.11
36	Flood Bank of Nandyala (Kundu)	2008-09	97.51	97.51	0	0
37	Flood Bank in Nellore District	2009	605.28	605.28	0	85.29
38	Modernisation of Godavari Delta	2008	3361	3361	0	1151.43
39	Modernisation of Krishna Delta	2008	4573	4573	0	1796.86
40	Pennar River Delta System	2007	635.49	1001.73	366.24	733.78
41	Modernisation of Nagarjunasagar Project	2010	2832.69	2832.69	0	2176.81
42	Modernisation of TBP-LLC	2008	179	179	0	124.24
43	B.R.R. Vamsadhara Project Phase-II	2005	933.9	1616.23	682.33	1173.56
44	Modernisation of High Level Main canal from km 105.437 to km 189.64 (HLMC 1 to 6 works)	2008-09	463.5	463.5	0	272.42
	TOTAL		49107.78	76511.52	27403.74	51568.21

Source: Departmental information

Appendix 1.8
Summarised Financial position of the Government of Andhra Pradesh
as on 31 March 2017

(Refer Paragraphs 1.12.1 & 1.12.4; pages 26 & 27)

(₹ in crore)

As on 31 March 2016		Liabilities	As on 31 March 2017	
1,15,704.21		Internal Debt		1,40,782.90
	94,925.46	Market Loans bearing interest	1,12,629.96	
	0.25	Market Loans not bearing interest	0.25	
	---	Market Loans Suspense	---	
	153.68	Loans from LIC	128.91	
	34.06	Loans from GIC	29.16	
	3078.56	Loans from NABARD	3376.13	
	1588.26	Loans from other Institutions	9826.37	
	15923.94	Special sanction issued to NSSF	14792.12	
	---	Ways and Means Advances	---	
	---	Overdraft from Reserve Bank of India	---	
8957.90		Loans and Advances from Central Government		9025.33
	8.74	Pre 1984-85 Loans	8.74	
	30.12	Non-Plan Loans	31.73	
	8915.45	Loans for State Plan Schemes	8981.27	
	3.59	Loans for Central Plan Schemes	3.59	
	--	Loans for Centrally Sponsored Plan Schemes	---	
	--	Other Ways and Means Advances	---	
50		Contingency Fund		50
16075.13		Small Savings, Provident Funds, etc.		13567.72
30712.93		Deposits		35310.39
7814.87		Reserve Funds		9110.84
	---	Suspense and Miscellaneous Balances	---	
	---	Remittance Balances	---	
31467.40		Surplus on Government Account		18632.86
210782.44		Total		2,26,480.04

As on 31 March 2016		Assets	As on 31 March 2017	
1,72,041.46		Gross Capital Outlay on Fixed Assets		1,87,185.23
	8705.16	Investments in shares of Companies, Corporations, Cooperatives, etc.	8971.05	
	1,63,336.30	Other Capital Outlay	1,78,214.18	
28,937.85		Loans and Advances		27,472.18
	1732.15	Loans for Power Projects	1533.73	
	26,828.85	Other Development Loans	25,535.55	
	376.85	Loans to Government Servants and Miscellaneous loans	402.90	
0.07		Contingency Fund (un-recouped)		0.12
29.96		Advances		30.13
1186.20		Remittance Balances		1347.27
394.53		Suspense and Miscellaneous Balances		493.11
8192.37		Cash		9952.00
	2.90	Cash in Treasuries and Local Remittances	2.90	
	-417.75	Deposits with Reserve Bank and other Banks	-234.48	
	2.51	Departmental Cash Balance	2.52	
	3193.28	Cash Balance Investments	3697.92	
	5411.43	Investment of Earmarked Funds	6483.14	
--		Deficit on Government Account		--
	--	Accumulated deficit up to 31 March 2017	--	
	--	Revenue deficit of the Current Year	--	
	--	Amount closed to Government Account	--	
	---	Proforma corrections to opening balances under capital expenditure	---	
2,10,782.44		Total		2,26,480.04

Appendix 1.9

**Summarised position of Apportionment of balances between Andhra Pradesh and Telangana
as on 31 March 2017**

(Refer Paragraph 1.15; page 32)

(₹ in crore)

Sl No	Head of Account	Balance as on 01 June 2014	Balance allocated to Telangana	Balance allocated to Andhra Pradesh	Balance yet to be apportioned as on 31 March 2017
1	Capital Heads	1,51,349.67	0	0	1,51,349.67
2	Public Debt	1,66,522.32	69,479.48	97,123.93	-81.09
3	Loans and Advances	28,099.69	0	0	28,099.69
4	Small Savings, Provident Funds	14,077.84	4,395.53	5,598.79	4,083.52
5	Reserve Funds	2,459.06	37.80	52.89	2,368.37
6	Deposits and Advances	17,082.77	0	0	17,082.77
7	Suspense and Miscellaneous	6,234.24	2,539.69	3,553.61	140.94
8	Remittances	339.48	0	0	339.48

Appendix 2.1
Excess over provision of previous years requiring regularisation
(Refer Paragraph 2.3.1.3; page 38)

(₹ 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 116 grants and 25 appropriations Explanatory Notes for 27 Grants and 7 Appropriations were received and vetted by the PAG (Audit, AP) as of November 2017. Explanatory Notes for the remaining 89 grants and 18 Appropriations are awaited from the Administrative Departments/ Finance Department for vetting by the PAG(Audit, AP)
		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, XVII & XXXIX	275.63	
		Capital:	XXIX		
	1 Appropriation	Revenue:	XVI		
2013-14	4 Grants	Revenue:	X, XI		

Year	Number of Grants/ Appropriations	Section	Grant/Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
		Capital:	XVII & XXIX	530.12	
	1 Appropriation	Revenue:	XVI		
2014-15	26 Grants	Revenue:	II, V, VI, XI, XIX, XX, XXV, XXVI, XXVII, XXXI, XXXII, XXXIV, XXXV & XXXVI	13,134.68	
		Capital:	V, VIII, X, XI, XII, XVI, X VIII & XXXV		
		Loans:	IX, XVII, XXIX & XXXVI		
	2 Appropriations	Revenue:	III		
		Loans:	IX		
2015-16	15 Grants	Revenue	II, V, VII, IX, XI, XV, XIX, XX, XXX & XXXVIII	36,856.98	
		Capital	XXIX & XXXIV		
		Loans	IX, XVII & XXVIII		
	1 Appropriation	PDC	IX		
Total				53,673.19	

Appendix 2.2

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

(Refer Paragraph 2.3.2; page 39)

(₹ in crore)						
Sl. No	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	Savings in per cent
Revenue Voted						
1	IV	General Administration and Elections	377.05	242.19	134.86	35.77
2	XIV	Technical Education	850.33	613.11	237.22	27.90
3	XVIII	Housing	1,186.64	456.95	729.69	61.49
4	XXII	Tribal Welfare	1,455.83	1,156.93	298.90	20.53
5	XXV	Women, Child and Disabled Welfare	2,017.08	1,469.75	547.33	27.13
6	XXXVI	Industries and Commerce	1,063.22	711.35	351.87	33.09
7	XXXVII	Tourism, Art and Culture	237.28	85.55	151.73	63.95
Capital Voted						
8	V	Revenue, Registration and Relief	464.56	322.74	141.82	30.53

Sl. No	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	Savings in per cent
9	IX	Fiscal Administration, Planning Surveys and Statistics	705.30	178.97	526.33	74.62
10	X	Home Administration	336.13	202.24	133.89	39.83
11	XII	School Education	168.17	65.41	102.76	61.10
12	XIII	Higher Education	222.94	15.93	207.01	92.85
13	XV	Sports and Youth Services	176.00	16.69	159.31	90.52
14	XVI	Medical and Health	505.51	393.71	111.80	22.12
15	XVII	Municipal Administration and Urban Development	1,868.66	430.54	1,438.12	76.96
16	XXI	Social Welfare	538.14	194.44	343.70	63.87
17	XXV	Women ,Child and Disabled Welfare	206.94	81.40	125.54	60.66
18	XXXV	Energy, Infrastructure and Investment	261.82	119.95	141.87	54.19
19	XXXVI	Industries and Commerce	123.53	0.00	123.53	100.00
Loan Voted						
20	IX	Fiscal Administration, Planning Surveys and Statistics	175.13	73.42	101.71	58.07
Total			12,940.26	6,831.27	6,108.99	47.21

Source: Appropriation Accounts 2016-17

Appendix 2.3

**Cases where Supplementary provision (₹ one crore or more in each case) proved unnecessary
(Refer Paragraph 2.3.3; page 41)**

(₹ in crore)					
Sl. No	No. and Name of the Grant or appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue Voted					
1	I State Legislature	110.01	109.15	0.86	21.63
2	III Administration of Justice	717.51	587.15	130.36	3.80
3	IV General Administration and Elections	278.03	242.19	35.84	99.03
4	VII Commercial Taxes Administration	382.93	320.5	62.43	12.42
5	IX Fiscal Administration, Planning, Surveys and Statistics	20,658.63	19,149.21	1,509.42	35.30
6	X Home Administration	4,631.21	4,524.14	107.07	78.34

Sl. No	No. and Name of the Grant or appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
7	XII School Education	17,356.12	14,929.97	2,426.15	135.51
8	XIII Higher Education	2,044.17	1,790.77	253.4	10.00
9	XIV Technical Education	717.32	613.11	104.21	133.01
10	XVIII Housing	993.16	456.95	536.21	193.48
11	XIX Information and Public Relations	142.28	125.86	16.42	31.70
12	XX Labour and Employment	353.01	302.83	50.18	8.44
13	XXI Social Welfare	2,697.87	2,336.98	360.89	127.93
14	XXII Tribal Welfare	1,411.36	1,156.94	254.42	44.47
15	XXIII Backward Classes Welfare	4,068.2	3,844.83	223.37	675.43
16	XXVII Agriculture	6,656.47	6,515.44	141.03	819.16
17	XXVIII Animal Husbandry and Fisheries	1,246.23	1,168.97	77.26	87.69
18	XXIX Forest, Science, Technology and Environment	356.61	303.9	52.71	9.03
19	XXXI Panchayat Raj	5,280.7	5,260.13	20.57	59.20
20	XXXIII Major and Medium Irrigation	624.39	578.31	46.08	21.13
21	XXXVI Industries and Commerce	920.76	711.34	209.42	142.45
22	XXXVII Tourism, Art and Culture	175.74	85.55	90.19	61.54
23	XXXVIII Civil Supplies Administration	2,746.13	2,604.53	141.60	61.87
24	XXXIX Information Technology and Communications	360.22	330.34	29.88	41.80
Capital Voted					
25	V Revenue, Registration and Relief	370.73	322.74	47.99	93.83
26	IX Fiscal Administration, Planning, Surveys and Statistics	670.94	178.97	491.97	34.36
27	XII School Education	146.53	65.41	81.12	21.64
28	XVI Medical and Health	477.26	393.7	83.56	28.25
29	XVII Municipal Administration and Urban	1,784.86	430.54	1,354.32	83.80

Sl. No	No. and Name of the Grant or appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
	Development				
30	XXIII Backward Classes Welfare	361.97	272.85	89.12	4.05
31	XXVIII Animal Husbandry and Fisheries	95.00	66.75	28.25	27.26
32	XXXV Energy, Infrastructure and Investment	165.86	119.94	45.92	95.96
33	XXXVI Industries and Commerce	55.00	0.00	55.00	68.53
34	XXXVII Tourism, Art and Culture	52.00	25.89	26.11	2.53
Loan Voted					
35	IX Fiscal Administration, Planning, Surveys and Statistics	74.10	73.42	0.68	101.03
36	XI Roads, Buildings and Ports	223.38	161.14	62.24	10.00
Revenue Charged					
37	IV General Administration and Elections	31.24	27.77	3.47	18.10
Capital Charged					
38	XXXIII Major and Medium Irrigation	26.31	26.02	0.29	12.04
	Total	79,464.24	70,214.23	9,250.01	3,515.74

Source: Appropriation Accounts 2016-17

Appendix 2.3(a)

Cases where Supplementary provision (₹ one crore or more in each case) proved excessive

(Refer Paragraph 2.3.3; page 41)

Sl. No.	No. and Name of the Grant or appropriation	Original Provision	Supplementary Provision	Total Grant	Expenditure	Savings
(₹ in crore)						
Revenue Voted						
1	II Governor and Council of Ministers	12.84	11.46	24.3	20.06	4.24
2	V Revenue Registration and Relief	1,921.77	1,392.28	3,314.05	3,289.36	24.69
3	XVI Medical and Health	5,619.82	850.76	6,470.58	5,932.83	537.75

Sl. No.	No. and Name of the Grant or appropriation	Original Provision	Supplementary Provision	Total Grant	Expenditure	Savings
4	XVII Municipal Administration and Urban Development	2,902.3	2,327.33	5,229.63	4,567.67	661.96
5	XXIV Minority Welfare	625.87	83.66	709.53	635.33	74.20
6	XXV Women Child and Disable Welfare	1,271.54	745.54	2,017.08	1,469.75	547.33
7	XXVI Administration of Religious Endowments	130.13	50.1	180.23	176.48	3.75
8	XXXII Rural Development	10,433.77	4,635.8	15,069.57	12,831.16	2,238.41
9	XXXV Energy, Infrastructure and Investment	3,770.52	8,349	12,119.52	11,605.43	514.09
Capital Voted						
10	X Home Administration	154.2	181.93	336.13	202.24	133.89
11	XI Roads, Buildings and Ports	1,883.05	710.72	2,593.77	2,328.16	265.61
12	XXV Women Child and Disabled Welfare	60.19	146.75	206.94	81.40	125.54
13	XXVII Agriculture	48.95	45	93.95	85.92	8.03
14	XXXI Panchayat Raj	473.2	182.53	655.73	542.18	113.55
15	XXXIII Major and Medium Irrigation	6,590.83	3,665.43	10,256.26	8,260.19	1,996.07
16	XXXIV Minor Irrigation	673.78	1,219.36	1,893.14	1,712.55	180.59
Loan Voted						
17	XVII Municipal Administration and Urban Development	41.79	55	96.79	75.00	21.79
18	XXXV Energy, Infrastructure and Investment	90.02	30.29	120.31	116.43	3.88
19	XXXIV Minor Irrigation	0.66	2.43	3.09	0.71	2.38
	Total	36,704.57	24,682.94	61,387.51	53,932.14	7,455.37

Source: Appropriation Accounts 2016-17

Appendix 2.3 (b)

Cases where supplementary provision proved insufficient (by more than ₹ 100 crore in each case)

(Refer Paragraph 2.3.3; page 41)

						(₹ in crore)
Sl. No	No. and Name of the Grant or appropriation	Original	Supplementary Provision	Total Grant	Expenditure	Excess
1	IX Fiscal Administration, Planning, Surveys and Statistics (PDC)	5,554.24	27,654.16	33,208.40	34,776.54	1,568.14
2	XI Roads, Buildings and Ports (RV)	1,130.08	45.14	1,175.22	1,284.20	108.98
		6,684.32	27,699.30	34,383.62	36,060.74	1,677.12

PDC; Public Debt Charged, RV: Revenue Voted

Appendix 2.4

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

(Refer Paragraph 2.3.4.1; page 42)

				(₹ in crore)	
Sl. No.	No. and name of the Grant	Head of Account Name of the Scheme	Re-appropriation	Savings(-) / Excess (+)	
Inadequate Re-appropriation					
1	V-Revenue, Registration and Relief	2053-00-093-03-District Offices Collectors Establishment	-22.99	-23.00	
2	X-Home Administration	2055-00-109-03-District Police Force	-37.04	-37.21	
3	X-Home Administration	2056-00-101-04-Jails	-22.73	-22.84	
4	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-01-104-04-Gratuities – Pension Allocable between successor states of Andhra Pradesh and Telangana in the ratio of 58.32 : 41.68	-16.22	-16.24	
5	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-01-110-07-Pensions to the Non-teaching provincialised staff of P.R.Institutions Pensions allocable between-successor states of Andhra Pradesh and Telangana in the ratio of 58.32 : 41.68	-57.08	-57.09	
6	XII-School Education	2202-02-110-04-Assistance to Aided Secondary Schools	-37.88	-38.08	
7	XII-School Education	2202-02-110-06-Assistance to the A.P.	-10.43	-10.46	

Sl. No.	No. and name of the Grant	Head of Account Name of the Scheme	Re- appropriation	Savings(-) / Excess (+)
		Residential Educational Institutions Society		
8	XVI-Medical and Health	2210-01-001-05- Assistance to Andhra Pradesh Vaidya Vidhana Parishad	-124.66	-124.70
9	XXXII-Rural Development	2501-02-796-11-05- Mahatma Gandhi National Rural Employment Guarantee Act	-33.33	-36.67
10	XXXII-Rural Development	2501-02-796-12-05- Mahatma Gandhi National Rural Employment Guarantee Act	-3.31	-123.32
11	XXXII-Rural Development	2501-05-101-11-05- Pradhan Mantri Krishi Sinchayi Yojana (PMKSY)	-33.65	-33.77
12	XXXII-Rural Development	2501-05-101-12-05- Pradhan Mantri Krishi Sinchayi Yojana (PMKSY)	-8.71	-11.60
13	XXVIII-Animal Husbandry and Fisheries	4405-00-104-07-05- Upgradation & Strengthening of Fish Seed Farms	-3.15	-13.15
14	XXXIII-Major and Medium Irrigation	4700-01-135-11-26- Dam and Appurtenant Works	-11.53	-14.35
15	XXXV-Energy, Infrastructure and Investment	5054-03-337-11-28- Regional Air Ports	-25.60	-45.60
	Total		-448.31	-608.08
Unnecessary Re-appropriation				
16	XXI-Social Welfare	2225-01-277-11-05- Tuition Fee	-9.99	13.24
	Total		-9.99	13.24
Excessive Re-appropriation				
17	XXXII-Rural Development	2501-02-789-11-05- Mahatma Gandhi National Rural Employment Guarantee Act	61.20	-13.02
18	XXXII-Rural Development	2501-02-789-12-05- Mahatma Gandhi National Rural Employment Guarantee Act	583.46	-84.47
	Total		644.66	-97.49
Insufficient re-appropriation				
19	X-Home Administration	2055-00-101-05- Intelligence Branch	30.52	30.55
20	X-Home Administration	2055-00-104-03- District Offices	3.96	15.14

Sl. No.	No. and name of the Grant	Head of Account Name of the Scheme	Re- appropriation	Savings(-) / Excess (+)
21	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-01-115-24- Leave encashment amount allocable to successor State of Andhra Pradesh	21.59	272.03
22	XI-Roads, Buildings and Ports	3054-04-797-11-04- Subvention from Central Road Fund	80.00	347.17
23	XI-Roads, Buildings and Ports	5054-04-800-11-07- Major District Roads	78.33	80.21
24	IX-Fiscal Administration, Planning, Surveys and Statistics	6004-02-101-02- Back to Back Loans	264.64	431.34
	Total		479.04	1,176.44

Appendix 2.5

Substantial surrenders made during the year

(Refer paragraph 2.3.5.1; Page 42)

(₹ in crore)

Sl. No	No. and Name of the Grant	Head of Account	Budget	Surrenders	Percentage to Budget
1	IX-Fiscal Administration, Planning, Surveys and Statistics	2049-01-200-40- Interest on taken over of FRP bonds from DISCOMS	127.50	-127.50	100.00
2	IX-Fiscal Administration, Planning, Surveys and Statistics	2052-00-90-11-35- Krishna Pushkarams	250.00	-250.00	100.00
3	IX-Fiscal Administration, Planning, Surveys and Statistics	2052-00-90-075- Lumpsum Provision	1000.00	-1000.00	100.00
4	IX-Fiscal Administration, Planning, Surveys and Statistics	5475-00-789-11-08- Special Development Fund for Welfare and Development activities	176.31	-164.27	93.17
5	XI-Roads, Buildings and Ports	5054-05-052-03-04- Visakhapatnam-Chennai Industrial Corridor Development Program	106.75	-106.75	100.00
6	XII-School Education	2202-01-103-04- Teaching Grants to Municipalities	162.89	-162.89	100.00
7	XII-School Education	2202-02-191-04- Teaching Grants to	118.35	-118.35	100.00

Sl. No	No. and Name of the Grant	Head of Account	Budget	Surrenders	Percentage to Budget
		Municipalities			
8	XVII- Municipal Administration and Urban Development	4217-01-050-12-05- Land Pooling for New State Capital	873.37	-873.37	100.00
9	XVII- Municipal Administration and Urban Development	4217-01-50-12-06- Future Development Fund	126.63	-126.63	100.00
10	XVII- Municipal Administration and Urban Development	4217-60-051-11-05- Amaravati Metro Rail	300.00	-300.00	100.00
11	XVIII-Housing	2216-02-190-11-07- Sardar Patel Urban Housing Scheme	113.95	-113.69	99.77
12	XVIII-Housing	2216-02-190-12-07- Sardar Patel Urban Housing Scheme	170.92	-170.14	99.54
13	XVIII-Housing	2216-02-789-12-07- Sardar Patel Urban Housing Scheme	137.15	-126.25	92.05
14	XXVII-Agriculture	2401-00-789-12-66- Prime Minister Fasal Bima Yojana	143.37	-143.37	100.00
15	XXXII-Rural Development	2235-03-101-12-07- National Social Assistance Programme (NSAP)	189.31	-189.31	100.00
		Total	3,996.49	-3,972.48	99.40

Appendix 2.6

Surrenders in excess of actual saving/excess (₹ 50 lakh or more in each case)
(Refer Paragraph 2.3.5.2; page 42)

(₹ in crore)						
Sl. No	No. and Name of the Grant/ appropriation	Total Grant/ Appropriation	Expenditure	Excess(+)/ Savings(-)	Amount Surrendered	Amount Surrendered in Excess
Revenue Voted						
1	I-State Legislature	131.64	109.15	-22.49	33.48	10.99
2	II-Governor and Council of Ministers	24.30	20.07	-4.23	5.81	1.58
3	IX-Fiscal Administration, Planning, Surveys and Statistics	20,693.93	19,149.21	-1,544.72	1,795.41	250.69
4	X-Home Administration	4,709.54	4,524.14	-185.4	196.40	11.00
5	XI-Roads, Buildings and Ports	1,175.22	1,284.20	108.98	158.18	158.18

Sl. No	No. and Name of the Grant/ appropriation	Total Grant/ Appropriation	Expenditure	Excess(+)/ Savings(-)	Amount Surrendered	Amount Surrendered in Excess
6	XIII-Backward Classes Welfare	4,743.63	3,844.83	-898.80	904.82	6.02
7	XVII-Agriculture	7,475.63	6,515.44	-960.19	1,197.81	237.62
8	XXXIII-Major and Medium Irrigation	645.52	578.31	-67.21	83.13	15.92
9	XXXV- Energy, Infrastructure and Investment	12,119.52	11,605.43	-514.09	514.87	0.78
Capital Voted						
10	XI-Roads, Buildings and Ports	2,593.77	2,328.16	-265.61	284.22	18.61
11	XVI-Medical and Health	505.51	393.70	-111.81	114.08	2.27
Loan Charged						
12	IX-Fiscal Administration, Planning, Surveys and Statistics	33,208.40	34,776.54	1,568.14	110.38	110.38
Total		88,026.61	85,129.18	-4,574.55¹	5,398.59	824.04

Appendix 2.7

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

(Refer Paragraph 2.3.5.3; page 43)

				(₹ in crore)
Sl. No	Grant No.	Name of the Grant or Appropriation	Saving	
Revenue Charged				
1	II	Governor and Council of Ministers	11.14	
2	V	Revenue, Registration and Relief	0.01	
3	X	Roads, Buildings and Ports	0.03	
Total			11.18	

¹ Excludes Sl.No 05 and 12 being final excess

Appendix 2.8

Details of saving of ₹ five crore and above not surrendered

(Refer Paragraph 2.3.5.3; page 43)

(₹ in crore)

S. No.	No. and Name of the Grant or Appropriation	Saving	Re-appropriation/ Surrenders	Un surrendered Saving
Revenue Voted				
1	IV- General Administration and Elections	134.86	123.14	11.72
2	V-Revenue, Registration and Relief	24.69	3.49	21.20
3	XIV-Technical Education	237.22	34.9	202.32
4	XV-Sports and Youth Services	67.86	20.92	46.94
5	XXXI-Panchayat Raj	79.76	2.18	77.58
Capital Voted				
6	XXVII-Agriculture	8.03	1.77	6.26
Revenue Charged				
7	II- Governor and Council of Ministers	11.14	0.00	11.14
8	XXXV- Energy, Infrastructure and Investment	141.87	121.87	20.00
Total		705.43	308.27	397.16

Appendix 2.9

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2017

(Refer Paragraph 2.3.5.3; page 43)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Section	Amount of Surrender
1	I	State Legislature	RV	33.48
2	III	Administration of Justice	RV	130.14
3	III	Administration of Justice	CV	26.21
4	IV	General Administration and Elections	RV	123.14
5	IV	General Administration and Elections	RC	21.57
6	IV	General Administration and Elections	CV	19.96
7	V	Revenue, Registration and Relief	CV	141.82
8	VI	Excise Administration	RV	68.77
9	VII	Commercial Taxes Administration	RV	74.85
10	VIII	Transport Administration	RV	22.10
11	IX	Fiscal Administration, Planning, Surveys and Statistics	RV	1,783.13
12	IX	Fiscal Administration, Planning, Surveys and Statistics	RC	544.51
13	IX	Fiscal Administration, Planning, Surveys and Statistics	CV	501.33

Sl. No.	Grant No.	Name of Grant	Section	Amount of Surrender
14	IX	Fiscal Administration, Planning, Surveys and Statistics	LV	101.00
15	IX	Fiscal Administration, Planning, Surveys and Statistics	PDC	110.38
16	X	Home Administration	RV	196.40
17	X	Home Administration	CV	133.89
18	XI	Roads, Buildings and Ports	RV	158.18
19	XI	Roads, Buildings and Ports	CV	284.22
20	XI	Roads, Buildings and Ports	LV	72.24
21	XII	School Education	RV	2,558.98
22	XII	School Education	CV	96.26
23	XIII	Higher Education	RV	263.35
24	XIII	Higher Education	CV	181.02
25	XIV	Technical Education	RV	13.49
26	XV	Sports and Youth Services	CV	154.31
27	XVI	Medical and Health	RV	537.72
28	XVI	Medical and Health	CV	88.39
29	XVII	Municipal Administration and Urban Development	RV	650.35
30	XVII	Municipal Administration and Urban Development	CV	1,362.62
31	XVII	Municipal Administration and Urban Development	LV	21.79
32	XVIII	Housing	RV	719.69
33	XIX	Information and Public Relations	RV	48.12
34	XX	Labour and Employment	RV	54.48
35	XX	Labour and Employment	CV	44.21
36	XXI	Social Welfare	RV	478.80
37	XXI	Social Welfare	CV	268.70
38	XXII	Tribal Welfare	RV	298.90
39	XXII	Tribal Welfare	CV	89.09
40	XXIII	Backward Classes Welfare	RV	904.82
41	XXIII	Backward Classes Welfare	CV	93.17
42	XXIV	Minority Welfare	RV	74.19
43	XXIV	Minority Welfare	CV	84.70
44	XXV	Women Child and Disable Welfare	RV	539.66
45	XXV	Women Child and Disable Welfare	CV	121.20
46	XXVII	Agriculture	RV	1,171.43
47	XXVIII	Animal Husbandry and Fisheries	RV	131.56
48	XXVIII	Animal Husbandry and Fisheries	CV	15.51
49	XXIX	Forest Science Technology and Environment	RV	60.69
50	XXX	Cooperation	RV	22.47

Sl. No.	Grant No.	Name of Grant	Section	Amount of Surrender
51	XXXI	Panchayat Raj	CV	111.32
52	XXXII	Rural Development	RV	2,238.41
53	XXXIII	Major and Medium Irrigation	RV	83.13
54	XXXIII	Major and Medium Irrigation	CV	1,986.05
55	XXXIII	Major and Medium Irrigation	CC	12.29
56	XXXIV	Minor Irrigation	CV	151.86
57	XXXV	Energy, Infrastructure and Investment	RV	514.37
58	XXXV	Energy, Infrastructure and Investment	CV	79.20
59	XXXVI	Industries and Commerce	RV	219.87
60	XXXVI	Industries and Commerce	CV	123.53
61	XXXVII	Tourism, Art and Culture	RV	149.67
62	XXXVII	Tourism, Art and Culture	CV	23.64
63	XXXVIII	Civil Supplies Administration	RV	203.37
64	XXXIX	Information Technology and Communications	RV	32.43
		Total		21,626.13

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

Appendix 2.10

Rush of expenditure during the last quarter and last month of 2016-17

(Refer Paragraph 2.3.7; page 44)

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Total Expenditure	Expenditure during the last quarter of the year		Expenditure during March 2017	
				Total Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2216	Housing	457.73	313.36	68	77.95	17
2	2405	Fisheries	255.90	152.21	59	73.95	29
3	2875	Other Industries	60.50	58.00	96	5.50	9
4	3425	Other Scientific Research	28.42	24.92	88	20.57	72
5	3451	Secretariat-Economic Services	868.81	530.03	61	426.23	49
6	3452	Tourism	39.93	24.31	61	4.30	11
7	4055	Capital Outlay on Police	195.90	111.23	57	78.55	40
8	4070	Capital Outlay on	27.22	14.37	53	8.19	30

SI. No.	Major Head	Major Head Description	Total Expenditure	Expenditure during the last quarter of the year		Expenditure during March 2017	
				Total Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
		Other Administrative services					
9	4235	Capital Outlay on Social Security and welfare	82.40	52.04	63	41.82	51
10	4250	Capital Outlay on Other Social services	312.48	183.32	59	113.15	36
11	4403	Capital Outlay on Animal Husbandry	37.72	19.10	51	15.81	42
12	4405	Capital Outlay on Fisheries	29.03	21.45	74	19.18	66
13	4705	Capital Outlay on Command Area Development	0.05	0.05	100	0.05	100
14	4851	Capital Outlay on Village and Small Industries	0.01	0.01	100	0.01	100
15	5452	Capital Outlay on Tourism	25.89	21.70	84	16.94	65
16	6075	Loans for Miscellaneous General Services	10.00	10.00	100	0.00	0
17	6210	Loans for Medical and Public Health	5.01	5.01	100	5.01	100
18	6216	Loans for Housing	132.18	102.94	78	24.92	19
19	6801	Loans for Power Projects	116.43	65.51	56	65.51	56

Source: Monthly Civil Accounts 2016-17

Appendix 2.11

Unnecessary/Excessive supplementary provision (School Education Grant)

(Refer Paragraph 2.5.2.1; page 58)

(₹ in crore)					
Sl.No.	Head of Account	Original Provision	Expenditure	Saving	Supplementary
Unnecessary Supplementary Provision					
1	2202-01-001-11-05 Sarva Shiksha Abhiyan (SSA)	402.16	356.04	46.11	50.00
2	2202-03-001-03 Headquarters Office Director of Intermediate Education	2.89	2.63	0.26	0.01
3	2202-80-01-01 Headquarters Office -Director of School Education	20.90	9.95	10.95	0.01
4	2202-80-800-05 Jawahar Bal Bhavan	0.85	0.46	0.39	0.01
	Total	426.80	369.08	57.72	50.03
Excessive Supplementary Provision					
5	2236-01-101-11-06 Nutritious Meals Programme (MDM - Cooking Cost)	64.17	65.81	+ 1.64	11.84
6	2236-01-101-12-06 Nutritious Meals Programme (MDM - Cooking Cost)	57.39	58.66	+ 1.27	8.30
7	2236-02-101-11-06 Nutritious Meals Programme (MDM - Cooking Cost)	33.42	42.31	+ 8.89	19.04
8	2236-02-101-12-06- Nutritious Meals Programme (MDM - Cooking Cost)	32.48	41.16	+ 8.68	17.26
9	4202-01-202-11-05 Rashtriya Madhyamika Shiksha Abhiyan (RMSA)	2.00	10.09	+ 8.09	16.44
10	4202-01-789-11-05 Rashtriya Madhyamika Shiksha Abhiyan (RMSA)	0.00	0.42	+ 0.42	3.96
	Total	189.45	218.45	28.99	76.83

Source: Grant Audit Register 2016-17 compiled by O/o PAG(A&E),AP

Appendix 2.12
Surrender of entire provision (School Education Grant)
(Refer Paragraph 2.5.2.1; page 58)

(₹ in crore)			
Sl.No.	Head of Account	Total Provision	Amount Surrendered
1	2202-01-800-12-05 Scheme for providing education to Madarasas, Minorities and Disabled	2.00	2.00
2	2202-02-109-11-10 Badikostha	0.01	0.01
3	2202-02-109-11-04 Government Secondary Schools	24.66	24.66
4	2202-02-191-00-04 Teaching Grants to Municipalities	118.35	118.35
5	2202-02-4-11-05 Support for Educational Development including Teachers Training & Adult Education	3.97	3.97
6	2202-02-789-11-05 Support for Educational Development including Teachers Training & Adult Education	1.00	1.00
7	2202-02-789-12-05 Support for Educational Development including Teachers Training & Adult Education	1.47	1.47
8	2202-2-796-11-05 Support for Educational Development including Teachers Training & Adult Education	0.30	0.30
9	2202-2-796-12-05 Support for Educational Development including Teachers Training & Adult Education	0.44	0.44
10	2202-02-800-11-20 Digital Class Rooms for High Schools	45.50	45.50
11	2202-3-103-11-4 Government Junior Colleges	13.40	13.40
12	2202-03-001-11-03 Headquarters Office Director of Intermediate Education	0.07	0.07
13	2202-03-003-04 Training	0.01	0.01
14	2202-03-789-11-32 Government Junior Colleges	3.00	3.00
15	2202-03-796-11- 32 Government Junior Colleges	2.00	2.00
16	2202-80-03-11-04 State Council of Educational Research and Training	15.19	15.19
17	2202-80-03-11-05 Strengthening of A.V. Education of Mana T.V.	3.00	3.00
18	4202-01-789-11-74 Buildings	4.18	4.18
19	4202-01-789-07-74 Buildings	5.00	5.00
20	4202-01-796-07-74 Buildings	5.00	5.00
21	4202-04-105-11-08 Construction of Library Buildings	2.00	2.00
	Total	250.53	250.53

Source: Grant Audit Register 2016-17 compiled by O/o PAG(A&E),AP

Appendix 2.13
Expenditure without budget provision (School Education Grant)
(Refer Paragraph 2.5.2.1; page 58)

(₹ in crore)			
Sl.No	Head of Account	Re-appropriation	Expenditure
1	2202-01-789-12-06 Andhra Pradesh Mahila Samatha Society	0.31	0.31
2	2202-01-796-12-06 Andhra Pradesh Mahila Samatha Society	0.17	0.17
3	2202-04-200-12-05 Saakshar Bharat Mission 2012	4.88	4.88
4	2202-04-789-12-05 Saakshar Bharat Mission 2012	9.31	9.31
5	2202-04-796-12-05 Saakshar Bharat Mission 2012	9.12	9.12
	Total	23.79	23.79

Source: Grant Audit Register 2016-17 compiled by O/o PAG (A&E),AP

Appendix 2.14
New Subheads opened without the concurrence of PAG (A&E) in 2016-17
(Refer Paragraph 2.6.3; page 61)

Sl. No.	Vol No/page No of Budget Estimates	Head of Account	Nomenclature
XVII Municipal Administration and Urban Development			
1	III/9 of 21	2217-80-191-11-(17)	Information System Improvement Plan (ISIP)
2	III/9 of 21	2217-80-191-11-(90)	Implementation of Smart cities of state scheme
3	III/9 of 21	2217-80-191-11-(91)	Urban Transport Planning and Capacity Building in Urban Transport
4	III/9 of 27	4217-60-789-11-(06)	Providing Infrastructure facilities in Schedule Caste localities of ULBs
5	III/9 of 27	4217-60-796-11-(06)	Providing Infrastructure facilities in Schedule Tribes localities of ULBs
XVIII- Housing			
6	III/12 of 08	2216-02-190-11-(06)	Housing for All- Sardar Patel Urban Housing Scheme
7	III/12 of 09	2216-02-789-11-(08)	Housing for All- Sardar Patel Urban Housing Scheme
XXXII Rural Development			
8	III/14 of 65	2515-00-789-07-(10)	Navyandhra Jala Prabha
9	III/14 of 59	2515-00-789-07-(10)	Navyandhra Jala Prabha
XXXV Energy, Infrastructure and Investments			
10	III/15 of 50	6801-00-205-03-(11)	Loans for APTRANSCO for 24x7 Power for all schemes
11	III/15 of 51	6801-00-796-03-(11)	Loans for APTRANSCO for 24x7 Power for all schemes

Source: Budget review of O/o PAG (A&E)AP

Appendix 3.1

**Statement showing submission of accounts and status of Audit of Autonomous Bodies
(Refer paragraph 3.3; page 64)**

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	No. of accounts to be submitted to audit
1.	AP State Legal Services Authority, Hyderabad	Not required as per Section 18 of Legal Services Act, 1987	2014-15	2009-10	Not placed in the Legislature	2 (2015-16 & 2016-17)
2.	District Legal Services Authority, Anathapuram		2015-16	2015-16		1 (2016-17)
3.	District Legal Services Authority, Chittoor		2015-16	2013-14		1 (2016-17)
4.	District Legal Services Authority, East Godavari		2015-16	2015-16		1 (2016-17)
5.	District Legal Services Authority, Guntur		2014-15	2014-15		2 (2015-16 & 2016-17)
6.	District Legal Services Authority, YSR		2015-16	2013-14		1 (2016-17)
7.	District Legal Services Authority, Krishna		2015-16	2015-16		1 (2016-17)
8.	District Legal Services Authority, Kurnool		2015-16	2015-16		1 (2016-17)
9.	District Legal Services Authority, SPSR Nellore		2015-16	2013-14		1 (2016-17)
10.	District Legal Services Authority, Prakasam		2015-16	2015-16		1 (2016-17)
11.	District Legal Services Authority, Srikakulam		2015-16	2015-16		1 (2016-17)
12.	District Legal Services Authority, Visakapatnam		2015-16	2015-16		1 (2016-17)
13.	District Legal Services Authority, Vizianagaram		2015-16	2015-16		1 (2016-17)
14.	District Legal Services Authority, West Godavari		2015-16	2015-16		1 (2016-17)
15.	AP Building and Other Construction Workers Welfare Board		2014-15 (Up to bifurcation of the State)	2010-11	Not placed in the Legislature	3 (2014-15 to 2016-17)
16.	Visakhapatnam Urban Development Authority	2010-11 onwards	2014-15	2014-15	2014-15	2 (2015-16 & 2016-17)
17.	Tirupathi Urban Development Authority	2010-11 onwards	2015-16	2013-14	2013-14	1 (2016-17)
18.	Capital Region Development Authority	Upto 2018-19	3 (2014-15 to 2016-17)
19.	Putaparthi Urban Development Authority	Upto 2008-09	2004-05	Accounts from 2005-06 onwards were not produced to Audit. (*)
	*It was stated by the institution that the accounts could not be rendered due to fire accident. Though the accounts were submitted in March 2017, details regarding constitution of Board, Resolutions passed etc. have not been enclosed. Hence, treated as non-production.					
20.	Andhra Pradesh Khadi and Village Industries Board (APKVIB)	Upto 2019-20	2014-15	2013-14	Not required as per by laws	2 (2015-16 & 2016-17)

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	No. of accounts to be submitted to audit
21.	Environment Protection Training and Research Institute (EPTRI)	Upto 2017-18	2014-15	2014-15		2 (2015-16 & 2016-17)
22.	Andhra Pradesh Compensatory Afforestation Fund Management and Planning Authority (AP CAMPA)	NIL [#]	2014-15	2014-15		2 (2015-16 & 2016-17)
[#] As per Headquarters letter No. 20-SMU/AAB/25-2011 dated 23.01.2012, Headquarters office stated that audit of AP State CAMPA has to be taken up without awaiting status of entrustment.						
23.	Integrated Tribal Development Agency, Parvathipuram	From 2012-13 onwards	2014-15	2013-14	Not required as per by laws	Copy of Governing Body resolution approving the Annual accounts for 2014-15 is awaited.
24.	Integrated Tribal Development Agency, Seethampet	From 2012-13 onwards	2011-12	2011-12		5 (2012-13 to 2016-17)
25.	Integrated Tribal Development Agency, Paderu	From 2012-13 onwards	2014-15	2009-10		Copy of Governing Body resolution approving the Annual accounts for 2010-11 to 2013-14 is awaited. Accounts of 2014-15 to 2016-17 were not received.
26.	Integrated Tribal Development Agency, Rampachodavaram	From 2012-13 onwards	2014-15	2011-12		2 (2015-16 & 2016-17)
27.	Integrated Tribal Development Agency, Kotaramachandrapuram	From 2012-13 onwards	2014-15	2014-15		2 (2015-16 & 2016-17)
28.	Integrated Tribal Development Agency, SPSR Nellore	From 2012-13 onwards	2014-15	2011-12		Copy of Governing Body resolution approving the Annual accounts for 2012-13 to 2014-15 is not received and annual accounts of 2015-16 and 2016-17 are awaited.
29.	Integrated Tribal Development Agency, Srisailam	From 2012-13 onwards	2013-14	2006-07		3 (2014-15 to 2016-17)

Appendix 3.2

Statement of Bodies and Authorities whose accounts have not been received

(Refer paragraph 3.3; page 65)

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
1	Andhra University, Visakhapatnam	2015-16 & 2016-17	2
2	Dravidian University, Kuppam	2011-12 & 2015-16 to 2016-17	3
3	Nagarjuna University, Guntur	2015-16 & 2016-17	2
4	Sri Krishna Devaraya University, Ananthapuram	2011-12 to 2016-17	6
5	Sri Padmavathi Mahila Viswavidyalayam, Tirupati	2016-17	1
6	Sri Venkateswara University, Tirupati	2015-16 & 2016-17	2
7	Dr. B.R.Ambedkar University, Etcherla, Srikakulam	2015-16 & 2016-17	2
8	Adikavi Nannaya University, Rajamahendravaramu	2015-16 & 2016-17	2
9	Yogi Vemana University, YSR	2015-16 & 2016-17	2
10	Krishna University, Machilipatnam	2016-17	1
11	Adoni Arts and Science College, Adoni	2012-13 to 2016-17	5
12	AG & SG Degree College, Vuyyuru	2016-17	1
13	Akkineni Nageswara Rao College, Guduwada	2015-16 & 2016-17	2
14	AMAL College, Anakapalli	2011-12 to 2016-17	6
15	Andhra Jateeya Kalasala, Machilipatnam	2014-15 to 2016-17	3
16	Andhra Loyola Collge Vijayawada	2010-11 & 2016-17	2
17	AVN College, Visakhapatnam (II Shift)	2016-17	1
18	AVN College, Visakhapatnam	2016-17	1
19	Bandla Bapaiah Hindu College, Vetapalem, Ongole	2016-17	1
20	BAS College, Bapatla	2010-11 to 2016-17	7
21	Besant Theosophical Day College, Madanapalli	2016-17	1
22	Besant Theosophical Evening College, Madanapalli	2016-17	1
23	BGBS Women's College, Narsapur	2001-02 to 2016-17	16
24	Bhagwan Sri Satya Sai Baba College, Committee, Tadikonda, Guntur District	2016-17	1
25	Ch SD Teresa's College for Women, Eluru	2016-17	1
26	JNTU, Kakinada	2016-17	1
27	Chundi Ranganayakulu College, Chilkaluripet, Guntur	2006-07 to 2016-17	11
28	CR Reddy College, Eluru	2015-16 & 2016-17	2
29	CSR Sarma College, Ongole	2014-15 to 2016-17	3
30	Dharma Apparao College, Nuzvid, Krishna District.	2012-13 to 2016-17	5
31	Dr KVK Murthy Sanskrit College, Guntur	2010-11 to 2016-17	7
32	DRN & SVS College, Chilkaluripet	2006-07 to 2016-17	11
33	Duvvuru Ramanamma Degree College, Gudur, SPSR Nellore district	2015-16 & 2016-17	2
34	Goluguru Bapiraju Degree College, Anaparthi	2016-17	1
35	JNTU, Ananthapuram	2016-17	1
36	Islamiah College, Kurnool	2001-02 to 2016-17	16
37	J Kuppuswamy Chowdary Degree College, Guntur	2012-13 to 2016-17	5
38	Jawahar Bharathi College, Kavali	2016-17	1

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
39	KBN College Vijayawada	2016-17	1
40	KGR Lutheran College, Bhimavaram (West Godavari Dt.)	2016-17	1
41	Kondapalli Thati Reddy Women's College, Gudiwada	2016-17	1
42	Maharaja College Vizianagaram (Women)	2006-07 to 2011-12 & 2013-14 to 2016-17	10
43	Maharaja Autonomous College, Vizianagaram	1997-98 to 2016-17	20
44	Maharaja College, Vizianagaram	1995-96 to 2016-17	22
45	Mary Stella College, Vijayawada	2005-06 to 2016-17	12
46	MVNJS & RVR College of Arts and Science, Malkipuram	2010-11 to 2016-17	7
47	Neelam Sanjiva Reddy Arts & Science College, Kurnool	2016-17	1
48	Noble College, Machilipatnam	2003-04 to 2016-17	14
49	Osmania College, Kurnool	2007-08 to 2016-17	10
50	PBN College, Nidubrolu, Guntur Dist.	2016-17	1
51	PBS Degree College, Vijayawada	2011-12 to 2016-17	6
52	PBS Junior College, Vijayawada	2016-17	1
53	Pedanandipadu College of Arts and Science, Pedanandipadu	2015-16 & 2016-17	2
54	PVRK Trust College, Kakinada	2012-13 to 2016-17	5
55	Rajavasireddy Venkatadri Nayudu College, Dharanikota, Amaravati	2015-16 to 2016-17	2
56	RSRK Rangarao College, Bobbili, Vizianagaram	2016-17	1
57	Ideal Junior College, Kakinada	2016-17	1
58	Satavahana College, Vijayawada	2006-07 to 2016-17	11
59	SBSYM College, Kasibugga, Srikakulam	2012-13 to 2016-17	5
60	SDS College, Hindupur, Ananthapuram	2009-10 to 2016-17	8
61	SDPS College, Sri Ramnagar, Vizainagaram District	2011-12 to 2016-17	6
62	SGS College, Jaggayyapet	2007-08 to 2016-17	10
63	SMBTAV & SN Degree College, Veeravasaram, West Godavari District	2012-13 to 2016-17	5
64	Smt. Kasu Raghavamma Brahmananda Reddy College, Narasaraopet	2015-16 & 2016-17	2
65	Sri Balasiva Yogindra Maharaja Degree College, Kurnool	2007-08 to 2016-17	10
66	Sri BS Sanskrit College, Ponnur	2009-10 to 2016-17	8
67	Sri Chararla Satyanarayana College, Gudlavalleru	2002-03 to 2016-17	15
68	Sri DMS Mahila Kalasala, Vijayawada	2006-07 to 2016-17	11
69	Sri Govindaraja Swamy Arts & Science college, Tirupathi	1995-96 to 2016-17	22
70	Smt Kandukuri Rajyalakshmi College for Women, Rajamahendravaram	2012-13 & 2015-16 to 2016-17	3
71	STBC College, Kurnool	1995-96 to 2016-17	22
72	Sri KSDM Kalasala, Tanuku	2011-12 to 2016-17	6
73	Sri KVT College, Rajamahendravaram	2016-17	1
74	Sri Padmavathi Mahila Hindu Kalasala, Machilipatnam	2014-15 to 2016-17	3

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
75	Sri Sai Baba National Degree College, Ananthapuram	2012-13 to 2016-17	5
76	Sri Subbaraya & Narayana College, Narasaraopet	2000-01 to 2016-17	17
77	Sri Venkateswara Degree College, Kadapa	2006-07 to 2016-17	11
78	Sri VKP Degree College, Podili	2015-16 & 2016-17	2
79	Sri VSS Arts and Science College, Attili	2013-14 to 2016-17	4
80	Sri Yerlamilli Narayana Murthy College, Narsapur, W.G.Dist	2011-12 to 2016-17	6
81	SRVS & JB Maharani College, Peddapuram	2013-14 to 2016-17	4
82	SV Arts, Commerce & Science College Chagalmarri, Kurnool Dist.	2016-17	1
83	St Joseph's College, Visakhapatnam	2006-07 to 2016-17	11
84	St. Joseph's College for Women , Visakhapatnam	2015-16 & 2016-17	2
85	St. Theresa's College, Eluru	2008-09 to 2016-17	9
86	SV Arts & Science College, Giddalur (Prakasam)	2003-04,2005-06,2008-09, 2009-10 & 2011-12 to 2016-17	10
87	SVKP & Dr KS Raju, Arts & Science college Penugonda, West Godavari Dist.	2012-13 to 2013-14 & 2016-17	3
88	SVKP College Markapur	2016-17	1
89	KVR and MKR College Khazipalem, Guntur Dist.	2016-17	1
90	BVK College, Vishakhapatnam	2015-16 & 2016-17	2
91	The Hindu College, Machilipatnam	2011-12 to 2016-17	6
92	TJPS College, Guntur	2009-10 to 2016-17	8
93	Venkatagiri Raja College (Day), SPSR Nellore	2004-05 to 2016-17	13
94	VKR College, Buddhavaram	2016-17	1
95	VR College (Evening), SPSR Nellore	2012-13 to 2016-17	5
96	VSM College, Ramchandrapuram	2015-16 & 2016-17	2
97	VSR and NVR College, Tenali	2015-16 & 2016-17	2
98	VTJM & TVTR College – Mangalagiri	2005-06 to 2016-17	12
99	VVM Degree College, Ongole	1995-96 to 2016-17	22
100	YS Raja Reddy Degree College, Pulivendula, YSR (Loyola Degree College)	2004-05 to 2016-17	13
101	Andhra Muslim College, Guntur	2016-17	1
102	Zilla Grandhalaya Samstha, Anantapuram	2014-15 to 2016-17	3
103	Zilla Grandhalaya Samstha, Chittoor	2016-17	1
104	Zilla Grandhalaya Samstha, East Godavari	2014-15 to 2016-17	3
105	Zilla Grandhalaya Samstha, Guntur	2012-13 to 2016-17	5
106	Zilla Grandhalaya Samstha, YSR	2014-15 to 2016-17	3
107	Zilla Grandhalaya Samstha, Krishna	2015-16 & 2016-17	2
108	Zilla Grandhalaya Samstha, Kurnool	2016-17	1
109	Zilla Grandhalaya Samstha, SPSR Nellore	2016-17	1
110	Zilla Grandhalaya Samstha, Ongole	2015-16 & 2016-17	2
111	Zilla Grandhalaya Samstha, Srikakulam	2016-17	1
112	Zilla Grandhalaya Samstha, Visakhapatnam	2016-17	1
113	Zilla Grandhalaya Samstha, Vizianagaram	2014-15 to 2016-17	3
114	Zilla Grandhalaya Samstha, West Godavari	2014-15 to 2016-17	3
115	Zilla Saaksharata Samiti, Anantapuram	1997-98 to 2016-17	20

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
116	Zilla Saaksharata Samiti, Chittoor	2002-03 to 2016-17	15
117	Zilla Saaksharata Samiti, East Godavari	2016-17	1
118	Zilla Saaksharata Samiti, Guntur	2006-07 to 2016-17	11
119	Zilla Saaksharata Samiti, YSR	2000-01 to 2016-17	17
120	Zilla Saaksharata Samiti, Krishna	2001-02 to 2016-17	16
121	Zilla Saaksharata Samiti, Kurnool	2004-05 to 2016-17	13
122	Zilla Saaksharata Samiti, SPSR Nellore	1998-99 to 2016-17	19
123	Zilla Saaksharata Samiti, Prakasham	2004-05 to 2016-17	13
124	Zilla Saaksharata Samiti, Srikakulam	2001-02 to 2016-17	16
125	Zilla Saaksharata Samiti, Visakhapatnam	2001-02 to 2016-17	16
126	Zilla Saaksharata Samiti, Vizianagaram	2001-02 to 2016-17	16
127	Zilla Saaksharata Samiti, West Godavari	2010-11 to 2016-17	7
128	CR Reddy College (Evening), Eluru	2015-16 & 2016-17	2
129	SSGS Degree College, Guntakal	2016-17	1
130	AP Residential Degree College, Nagarjunasagar, Guntur Dist.	2016-17	1
131	NTR University of Health Sciences	2015-16 & 2016-17	2
132	Sri Venkateswara Institute of Medical Sciences	2016-17	1
133	Sri Mullapudi Venkata Raja Memorial Medical & Educational Trust, Tanuku	2001-02 to 2016-17	16
134	AP Aids Control Society	2010-11 to 2016-17	7
135	AP Medical Services Infrastructure Development Corporation	2013-14 to 2016-17	4
136	AP Medicinal and Aromatic Plants Board	2013-14 to 2016-17	4
137	AP State TB Society	2011-12 to 2016-17	6
138	AP Yogadhyayana Parishad	2012-13 to 2016-17	5
139	NTR Vaidya Seva Scheme	2016-17	1
140	State Blindness Control Society, Hyderabad	2006-07 to 2016-17	11
141	AP Vaidya Vidhana Parishad	2014-15 to 2016-17	3
142	AP Right to Sight Society	2013-14 to 2016-17	4
143	RIMS, Srikakulam	2015-16 & 2016-17	2
144	RIMS, Ongole	2015-16 & 2016-17	2
145	RIMS, Kadapa	2015-16 & 2016-17	2
146	S V Degree College, Parvathipuram, Vizianagaram	2008-09 to 2016-17	9
147	Dr.L B Degree College, Visakhapatnam	2008-09 to 2016-17	9
148	Adinarayana Women Degree College, Anakapally, Visakapatnam	2008-09 to 2016-17	9
149	Sri Venkateswara Vidyapeeth VMC Degree College, Visakapatnam	2008-09 to 2016-17	9
150	Montessori Mahila Kalasala, Vijayawada	2008-09 to 2016-17	9
151	SAS College, Vijayawada	2008-09 to 2016-17	9
152	Sri Sarada Degree College, Vijayawada	2008-09 to 2016-17	9
153	Sri Goutu Lachanna College, Vijayawada	2008-09 to 2016-17	9
154	Saptagiri College, Vijayawada	2008-09 to 2016-17	9
155	DRG Women Degree College, Tadepalligudem, West Godavari District	2008-09 to 2016-17	9
156	AC College, Guntur	2008-09 to 2016-17	9
157	AC Evening College, Guntur	2008-09 to 2016-17	9

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
158	AGKN College, Sattenapalli, Guntur District	2008-09 to 2016-17	9
159	SGHR & MCMR College, Guntur	2008-09 to 2016-17	9
160	Dr.KRR College, Duggirala, Guntur District	2015-16 & 2016-17	2
161	MVGRR College, Bhattiprolu, Guntur District	2013-14 to 2016-17	4
162	Smt.NBR Rao College, Narasaraopet, Guntur	2008-09 to 2016-17	9
163	NBKR College, Vidyanagar, SPSR Nellore District	2008-09 to 2016-17	9
164	Dr. SRJ College Atmakur, Nellore District	2008-09 to 2016-17	9
165	Sri Venugopaldaswami College, Nellore	2008-09 to 2016-17	9
166	ABM College, Ongole	2008-09 to 2016-17	9
167	S.V. Day College, Tirupathi	2008-09 to 2016-17	9
168	Sri Padmavathi Women College, Tirupathi	2008-09 to 2016-17	9
169	Sri Balasiva Yogindra Maharaja College, Mydukur, YSR Kadapa	2008-09 to 2016-17	9
170	Sri B Veerareddy College, Badvel, YSR(Dist)	2008-09 to 2016-17	9
171	SKS College, Proddatur, YSR(Dist)	2008-09 to 2016-17	9
172	VRS College, Veerapanayanapally, YSR(Dist)	2008-09 to 2016-17	9
173	Sri YSR Memorial College, YSR	2008-09 to 2016-17	9
174	DA College for Women, Proddatur, YSR(Dist)	2008-09 to 2016-17	9
175	SV College, YSR	2008-09 to 2016-17	9
176	SLS College, Pullareddypeta, YSR(Dist)	2008-09 to 2016-17	9
177	Sri Ankalreddy College, Allagadda, Kurnool(Dist)	2008-09 to 2016-17	9
178	Sri Ramakrishna Degree College, Nandyal, Kurnool(Dist)	2008-09 to 2016-17	9
179	Telugu Acadamy	2015-16 & 2016-17	2
180	AP Hindi Acadamy	2015-16 & 2016-17	2
181	AP Open School Society	2012-13 to 2016-17	5
182	AP Residential Educational Institutional Society	2016-17	1
183	AP School Educational Society/Sarva Shiksha Abhiyan/Rajiv Vidya Mission	2016-17	1
184	AP School Health Project, Hyderabad	1999-00 to 2016-17	18
185	AP Educational Welfare Infrastructure Development Corporation	2014-15 to 2016-17	3
186	AP State Council of Higher Education	2013-14 to 2016-17	4
187	AP State Literacy Mission Authority	2016-17	1
188	Sri Sarvodaya College, SPSR Nellore	2016-17	1
189	SKBR College, Amalapuram	2016-17	1
190	JMJ College, Tenali	2016-17	1
191	Ideal Degree College, Kakinada	2016-17	1
192	Vikram Simhapuri University, SPSR Nellore	2015-16 & 2016-17	2
193	Rayalaseema University, Kurnool	2008-09 to 2016-17	9
194	State Institute of Educational Technology	2016-17	1
195	AP BC Finance Corporation	2014-15 to 2016-17	3
196-205	BC Service Cooperative Societies (10)	Ranging 1-13 years	76
206	AP Study Circle, Ananthapuram	2016-17	1
207	AP Study Circle, Guntur	2016-17	1
208	AP Study Circle for BCs, Kurnool	2014-15 to 2016-17	3
209	AP Washermen Cooperative Society, Hyderabad	2005-06 to 2016-17	12

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
210	MJP AP BC Welfare Residential Educational Institutions Society	2015-16 & 2016-17	2
211	AP SC Finance Corporation	2016-17	1
212	AP Social Welfare Residential Educational Institutions Society (SWREIS)	2013-14 to 2016-17	4
213	AP Social Welfare Fund	2001-02 to 2016-17	16
214-226	District SC Service Co-operative Societies (13)	Ranging 1 – 12 years	52
227	AP Scheduled Tribes Finance Corporation	2015-16 & 2016-17	2
228	AP Tribal Welfare Residential Educational Institutions Society (APTWREIS), Hyderabad	2013-14 to 2016-17	4
229	Girijan Cooperative Corporation (GCC), Visakapatnam	2012-13, 2013-14, 2014-15 and 2016-17	4
230	AP Social Welfare Board	2014-15 to 2016-17	3
231	AP State Council for Child Welfare	2016-17	1
232	AP Vikalangula Finance Corporation	2011-12 to 2016-17	6
233	AP Women Cooperative Finance Corporation, Hyderabad	2014-15 to 2016-17	3
234	AP Creche Committee	2013-14 to 2016-17	4
235	AP Haj Committee	2016-17	1
236-248	District Rural Development Agencies (DRDAs) (13)	2006-07 to 2016-17	61
249-261	District Water Management Agencies (DWMAs) (13)	2005-06 to 2016-17	67
262	Centre for Economic and Social Studies(CESS)	2012-13 to 2016-17	5
263	AP State Development Planning Society	2015-16 & 2016-17	2
264	AP State Remote Sensing Application Centre	2012-13 to 2016-17	5
265	Rajiv Udyogasri Society	2010-11 to 2016-17	7
266-278	Societies for Training and Employment Promotion (STEPS) (13)	2005-06 to 2016-17	32
279	APSTEP, Secunderabad	2014-15 to 2016-17	3
280	Sports Authority of Andhra Pradesh	2014-15 to 2016-17	3
281	AP Sports School	2013-14 to 2016-17	4
282	A.P. Advocates Welfare Fund	2011-12 to 2016-17	6
283	A.P. Advocates & Clerks Welfare Fund	2012-13 to 2016-17	5
284	Andhra Pradesh Cooperative Oil Seeds Growers Federation Limited	2014-15 to 2016-17	3
285	Andhra Pradesh Marketing Federation Ltd	2016-17	1
286	Andhra Pradesh State Cooperative Union, Hyderabad	2014-15 to 2016-17	3
287	State Agriculture Management and Extension Training Institute (SAMETI)	2000-01 to 2016-17	17
288	Andhra Pradesh Seeds Certification Agency, Hyderabad	2015-16 & 2016-17	2
289	Andhra Pradesh State Co-operative Rural Irrigation Corporation	2011-12 to 2016-17	6
290	The Hyderabad Agricultural Co-operative Association Limited (HACA)	2011-12 to 2016-17	6
291	Acharya N G Ranga Agricultural University, Rajendra Nagar	2014-15 to 2016-17	3
292	SERIFED, Hyderabad	2013-14 to 2016-17	4
293	Andhra Pradesh Horticulture Agency, Hyderabad	2003-04 to 2016-17	14

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of Sept 2017
294	YSR Horticulture University, Tadepalligudem, WG Dist.	2007-08 to 2016-17	10
295	AP Sheep and Goat Development Cooperative Federation, Hyderabad	2015-16 & 2016-17	2
296	AP State Fishermen Cooperative Societies Federation, Hyderabad	2010-11 to 2016-17	7
297	AP Dairy Development Cooperative Federation Ltd., Hyderabad	2013-14 to 2016-17	4
298	AP Livestock Development Agency, Hyderabad	2014-15 to 2016-17	3
299	Sri Venkateswara Veterinary University, Tirupathi	2013-14 to 2016-17	4
300	A P Pollution Control Board, Hyderabad	2016-17	1
301	AP State Council of Science & Technology (APCOST), Hyderabad	2007-08 to 2016-17	10
302	AP State Bio-Diversity Board, Hyderabad	2014-15 to 2016-17	3
303	Zoo Authority of Andhra Pradesh (ZAAP)	2012-13 to 2016-17	5
304	Andhra Pradesh State Handloom Weavers Co-operative Society Ltd. (APCO)	2014-15 to 2016-17	3
305	AP Spinfed, Hyderabad	2004-05 to 2016-17	13
306	Water and Land Management Training and Research Institute (WALAMTARI), Hyderabad	2013-14 to 2016-17	4
307	Society for Andhra Pradesh Network (SAPNET), Hyderabad	2012-13 to 2016-17	5
308	Andhra Pradesh INVEST	2013-14 to 2016-17	4
309	Andhra Pradesh Roads Development Corporation	2014-15 to 2016-17	3
	Total		1738

Appendix 3.3
Statement of PSUs whose accounts have not been received
(Refer paragraph 3.3; page 65)

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of July 2017
1.	AP Trade Promotion Corporation Ltd.	2014-15 to 2016-17	3
2.	AP Technological Services Ltd.	2016-17	1
3.	Ongole Iron Ore Mining Company	2016-17	1
4.	Andhra Pradesh Industrial Development Corporation Ltd.	2014-15 to 2016-17	3
5.	AP State Agro Industries Development Corporation	2015-16 & 2016-17	2
6.	Andhra Pradesh Handicrafts Development Corporation Limited	2014-15 to 2016-17	3
7.	AP Industrial Infrastructure Corporation Ltd	2015-16 & 2016-17	2
8.	AP Mineral Development Corporation Ltd	2014-15 to 2016-17	3
9.	Vizag Apparel Park for Exports	2016-17	1
10.	AP Aviation Corporation Ltd	2006-07 to 2016-17	11
11.	Krishnapatnam International Leather Complex Pvt Ltd.	2015-16 & 2016-17	2
12.	AP Meat Development Corporation	2014-15 to 2016-17	3
13.	AP State Irrigation Development Corporation	2015-16 & 2016-17	2
14.	Andhra Pradesh Forest Development Corporation Limited	2014-15 to 2016-17	3
15.	AP Power Generation Corporation Limited	2016-17	1
16.	Capital City Development and Management Corporation Limited	2015-16 & 2016-17	2
17.	AP Brahmin Welfare Corporation Limited	2016-17	1
18.	AP State Warehousing Corporation Ltd	2014-15 to 2016-17	3
19.	AP State Road Transport Corporation	2014-15 to 2016-17	3
20.	Andhra Pradesh Medtech Zone Limited	2016-17	1
21.	Rytu Sadhikara Samstha	2014-15 to 2016-17	3
22.	New and Renewable Energy Development Corporation of AP	2014-15 to 2016-17	3
23.	Leather Industries Development Corporation of AP Ltd	2014-15 to 2016-17	3
24.	Andhra Pradesh Rajiv Swagruha Corporation Ltd	2014-15 to 2016-17	3
25.	Indira Gandhi Centre for Advanced Research on Livestock Private Ltd.	2015-16 & 2016-17	2
26.	Andhra Pradesh Beverages Corporation Ltd.	2015-16 & 2016-17	2
27.	Andhra Pradesh State Fibernet Ltd.	2016-17	1
28.	Bhogapuram International Airport	2016-17	1
29.	Vijayawada Urban Transport Company Ltd.	2012-13 to 2016-17	5
30.	Andhra Pradesh Gas Infrastructure Corporation Ltd.	2016-17	1
31.	Kakinada Smart City Corporation Ltd.	2016-17	1
32.	Andhra Pradesh Mahila Sadhikara Samstha	2015-16 & 2016-17	2
33.	Infrastructure Corporation of Andhra Pradesh Ltd.	2015-16 & 2016-17	2

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of July 2017
34.	Andhra Pradesh Tribal Power Company Ltd.	2008-09 to 2016-17	9
35.	Andhra Pradesh Kapu Welfare and Development Corporation Ltd.	2015-16 & 2016-17	2
36.	Andhra Pradesh State Christian Minorites Finance Corporation Ltd.	2014-15 to 2016-17	3
37.	Andhra Pradesh State Minorites Finance Corporation Ltd.	2015-16 & 2016-17	2
38.	Andhra Pradesh State Police Housing Corporation Ltd.	2014-15 to 2016-17	3
39.	Andhra Pradesh State Housing Corporation Ltd.	2014-15 to 2016-17	3
40.	Andhra Pradesh Urban Finance Infrastructure Development Corporation Ltd.	2014-15 to 2016-17	3
41.	Andhra Pradesh State Civil Supplies Corporation Ltd.	2014-15 to 2016-17	3
42.	Andhra Pradesh Tourism Development Corporation Ltd.	2013-14 to 2016-17	4
43.	Andhra Pradesh State Film Television & Theatre Development Corporation	2016-17	1
44.	Overseas Manpower Company of Andhra Pradesh Ltd.	2015-16 & 2016-17	2
45.	Andhra Pradesh State Beverages Corporation Ltd.	2016-17	1
46.	Andhra Pradesh Towers Ltd.	2016-17	1
47.	Andhra Pradesh Township and Infrastructure Development Corporation	2016-17	1
48.	Andhra Pradesh Urban Greening and Beautification Corporation Ltd.	2016-17	1
49.	Greater Visakhapatnam Smart City Corporation Ltd.	2016-17	1
	TOTAL		120

Appendix 3.4

CCO wise Unreconciled Expenditure (₹ 500 crore and above cases only)

(Refer paragraph 3.4; page 65)

S.No.	Department/Controlling Officer	MH	Unreconciled expenditure
1	Finance Department, Secretary	2048, 2049, 2052, 2071, 3053, 3454 &4070	14,737
2	Rural Development. HoD	2235, 2501, 2515, 2853 &4235	8,407
3	Agriculture, HoD	2401, 2402 &2408	5,157
4	School Education, HoD	2202, 2204 &2236	3,789
5	Panchayat Raj, HoD	2235, 2515 &3604	2,772
6	Municipal Administration, HoD	2217, 2230 &3604	2,675
7	Commissioner for Relief, HoD	2235, 2245 &4250	2,111
8	Municipal Administration and Urban Development, Secretariat Department	2215, 2217, 2251 &4217	1,840
9	Women Development & Child Welfare, HoD	2235 &2236	1,391
10	Welfare of Backward Classes, HoD	2225 &4225	1,359

S.No.	Department/Controlling Officer	MH	Unreconciled expenditure
11	Family Welfare, HoD	2211	1,348
12	Health, HoD	2210, 2211, 2225, 3435 & 3454	1,329
13	Rural Water Supply Chief Engineer	2215 & 4215	1,297
14	Social Welfare, HoD	2225, 2230 & 2235	1,073
15	Land Administration, HoD	2029, 2053, 2070, 2235 & 2506	944
16	Medical Education, HoD	2210 & 4210	851
17	Horticulture, HoD	2401	810
18	Collegiate Education, HoD	2202 & 4202	715
19	Technical Education, HoD	2203	613
20	Engineer-in-Chief (General & Panchayat Raj)	2515	606
21	Health, Medical & Family Welfare Department, Secretariat Department	2210, 2211, 2251 & 4210	587

Appendix 3.5

Statement showing PD Accounts in which amounts lying idle (₹ 100 crore and above cases only)

(Refer paragraph 3.5; page 66)

(₹ in crore)

Sl No.	Name	Balance as on 31 March 2017
1	AP SC's Corporation	774.28
2	AP Industrial Infrastructure Corporation	127.06
3	AP BC Cooperative Finance Corporation	417.94
4	AP ST Cooperative Finance Corporation	249.30
5	Girijan Coffee Development Corporation	670.64
6	AP Industrial Development Corporation	328.20
7	Rythu Sadhikara Samstha	264.08
8	AP Technology Services	226.93
9	AP Medical Housing and Infrastructure Development Corporation	517.31
10	Horticulture Development Agency	566.85
11	AP Urban Finance Infrastructure Corporation	2363.94

Appendix 3.6

Statement showing Department-wise details of pending DC bills at the end of 2016-17

(Refer paragraph 3.6; page 71)

(₹ in crore)

Sl. No.	Department	No. of Bills	Amount
1	Revenue	520	120.41
2	Education	318	27.14
3	Youth Advancement, Tourism and Culture	117	8.60
4	Health, Medical and Family Welfare	96	0.16
5	Law	70	0.76
6	Agriculture	67	6.29
7	Home	53	5.44
8	Panchayat Raj and Rural Development	46	4.69
9	Social Welfare	46	1.25
10	Women, Children, Disabled and Senior Citizens	42	0.86

Sl. No.	Department	No. of Bills	Amount
11	BC Welfare Department	35	0.14
12	Environment, Forest, Science and Technology	16	0.18
13	Labour, Employment, Training and Factories	16	0.05
14	General Administration	22	3.71
15	Finance	14	0.06
16	Roads, Buildings and Ports	13	0.06
17	Animal Husbandry, Dairy Development and Fisheries	13	0.05
18	Food, Civil Supplies and Consumer Affairs	3	0.00(₹ 5690)
19	Water Resources department	3	0.03
20	Information Technology, Electronics & Communications	2	0.19
21	Industries and Commerce	1	0.00(₹ 10,000)
22	Planning	1	0.00(₹ 24,000)
23	Public Enterprises	1	0.00(₹ 10,000)
24	Miscellaneous	11	99.70
	Total	1526	279.77

Appendix 3.7

Statement showing Department-wise details of pending DC bills (more than 100 bills)

(Refer paragraph 3.6; page 71)

(₹ in crore)

Sl. No.	Department	No. of Bills	Amount
1.	Revenue	520	120.41
2	Education	318	27.14
3	Youth Advancement, Tourism and Culture	117	8.60
	Total	955	156.15

Appendix 3.8

Major Head wise expenditure booked under MiH 800

(Refer paragraph 3.7; page 72)

(₹ in lakh)

Sl. No.	MH	Description	Total Expenditure	Expenditure booked under 800	Percentage
1	2236	Nutrition	3366.99	2352.32	69.86
2	2250	Other Social Services	115.00	115.00	100.00
3	2401	Crop Husbandry	5899.81	4457.81	75.56
4	2501	Special Programmes for Rural Development	5666.76	4318.81	76.21
5	2702	Minor Irrigation	88.50	56.11	63.40
6	2711	Flood Control and Drainage	0.25	0.25	100.00
7	2801	Power	11477.91	11384.37	99.19
8	2810	New and Renewable Energy	5.24	4.74	90.46
9	2852	Industries	473.43	407.92	86.16
10	2875	Other Industries	60.50	60.50	100.00
11	3054	Roads and Bridges	986.34	520.78	52.80
12	4070	Capital Outlay on Other Administrative Services	27.22	22.24	81.70
13	5054	Capital Outlay on Roads and Bridges	2192.94	2130.02	92.93
14	5475	Capital Outlay on Other General Economic Services	177.90	156.76	88.11

Appendix 3.9
Major Head wise receipts booked under MiH 800
(Refer paragraph 3.7; page 72)

(₹ in lakh)					
Sl. No.	MH	Description	Total Receipts	Receipts booked under 800	Percentage
1	0029	Land Revenue	166.88	131.65	78.89
2	0056	Jails	0.28	0.28	100.00
3	0075	Miscellaneous General Services	131.08	76.98	58.73
4	0210	Medical and Public Health	83.36	50.58	60.68
5	0211	Family Welfare	0.01	0.01	100.00
6	0217	Urban Development	901.15	901.15	100.00
7	0235	Social Security and Welfare	10.94	10.94	100.00
8	0401	Crop Husbandry	2.02	1.52	74.91
9	0405	Fisheries	2.51	1.69	67.51
10	0425	Co-operation	10.74	10.25	95.44
11	0506	Land Reforms	1.13	1.13	100.00
12	0515	Other Rural Development Programmes	559.20	559.20	100.00
13	0700	Major Irrigation	165.56	113.48	68.55
14	0701	Medium Irrigation	4.06	4.06	100.00
15	0702	Minor Irrigation	1.78	1.66	93.18
16	0801	Power	11.28	7.08	62.77
17	0875	Other Industries	0.03	0.03	100.00
18	1051	Ports and Light Houses	160.74	160.74	100.00
19	1054	Roads and Bridges	56.76	56.45	99.46
20	1452	Tourism	0.04	0.04	100.00
21	1456	Civil Supplies	5.17	5.17	100.00

Appendix 4.1

Glossary of terms

Terms	Basis of calculation
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal liabilities}) / 2] * 100$
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	$\text{Interest Received} / [(\text{opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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 during the course of the year (Fiscal Deficit – Interest payments)
Quantum spread	Debt stock * Interest spread
Rate of growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
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

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
A&E	Accounts &Entitlements
AABY	Aam Aadmi Bima Yojana
AAH	Anna Abhaya Hastam
AC	Abstract Contingent
AE	Aggregate Expenditure
AP	Andhra Pradesh
AP CAMPA	Andhra Pradesh Compensatory Afforestation Fund Management and Planning Authority
APBM	Andhra Pradesh Budget Manual
APFC	Andhra Pradesh Financial Code
APIIC	AP Industrial Infrastructure Development Corporation
APKVIB	Andhra Pradesh Khadi and Village Industries Board
APMSIDC	AP Medical Service and Infrastructure Corporation
APMSS	AP Mahila Sadhikara Samstha
APPFC	AP Power Finance Corporation
APRIGP	Andhra Pradesh Rural Inclusive Growth Programme
APRSP	AP Road Sector Project
APSAC	Andhra Pradesh Space Application Centre
APSCCFC	Andhra Pradesh Scheduled Caste Cooperative Finance Corporation
APSCHE	AP State Council for Higher Education
APSHQT	Andhra Pradesh State Headquarters Treasury
APSIDC	Andhra Pradesh State Irrigation Development Corporation
APSRTC	Andhra Pradesh State Road Transport Corporation
APSSA	AP Sarva Siksha Abhiyan
APTRANSCO	Andhra Pradesh Transmission corporation
APTSIDCO	AP Township and Infrastructure Development Corporation
BC	Backward Class
BCR	Balance from Current Revenue
BE	Budget Estimates
BPL	Below Poverty Line

BRO	Budget Release Order
CAB	Certificate of Acceptance of Balances
CAGR	Compound Annual Growth Rate
CAO	Central Accounts Office
CAS	Central Accounts Section
CASP	Centrally Assisted State Plan
CBR	Chokka Rao Devadula B.R.Ambedkar
CC	Capital charged
CCO	Chief Controlling Officer
CE	Capital Expenditure
CEO	Chief Executive Officer
CFMS	Comprehensive Financial Management System
CINB	Corporate Internet Banking
CR	Capital Receipts
CRF	Central Road Fund
CRN	Core Road Network
CSS	Centrally Sponsored Schemes
CV	Capital Voted
CVP	Commuted Value of Pension
DC	Detailed Contingent
DCRF	Debt Consolidation and Relief Facility
DDO	Drawing and Disbursing officer
DDR	Debt, Deposit and Remittance
DE	Development Expenditure
DISCOMS	Distribution Companies
DoLR	Department of Land Resources
DPC	Duties , Powers and Conditions
DRDA	District Rural Development Authority
DSMFAs	District sand mining facilitating agencies
DTO	District Treasury Officer
DWCRA	Development of women and Children in Rural Areas
EBC	Economically Backward Classes
EMD	Earnest Money Deposit

EPTRI	Environment Protection Training and Research Institute
FC	Finance Commission
FEAD	Financial and Economic Analysis Division
FRBM	Fiscal Responsibility and Budget Management
FRL	Fiscal Responsibility Legislation
FRP	Financial Restructuring Plan
FSD	Further Security Deposit
FY	Financial Year
GAAP	Generally Accepted Accounting Principles
GCS	General Category States
GDP	Gross Domestic Product
GIC	General Insurance Corporation
GNSS	Galeru Nagari Sujala Sravanthi
GO	Government Order
GoAP	Government of AP
GoI	Government of India
GPF	General Provident Fund
GSDP	Gross State Domestic Product
HNSS	Handri Nagari Sujala Sravanthi
HoD	Head of Department
IAP	Integrated Action Plan
ICT	Information and Communication Technology
IFSC	Indian Financial System Code
IJP	Indira Jala Prabha
ISIP	Information System Improvement Plan
IT	Income Tax
ITDA	Integrated Tribal Development Agency
IWMP	Integrated Watershed Management Programme
KVK	Krida Vikas Kendra
LIC	Life Insurance Corporation
LIS	Lift Irrigation Scheme
LMMH	List of Major and Minor Heads
MA&UD	Municipal Administration and Urban Development

MD	Managing Director
MDM	Mid-Day Meal
MEFS	Macro-Economic Framework Statement
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
Min H	Minor Head
MoU	Memorandum of Understanding
NA	Not Available
NABARD	National Bank for Agriculture and Rural Development
NACO	National AIDS Controlling Authority
NC	Not Comparable
NCDC	National Co-operative Development Corporation
NPRE	Non-Plan Revenue Expenditure
NRDWP	National Rural Drinking Water Programme
NRLM	National Rural Livelihood Mission
NSAP	National Social Assistance Programme
NSSF	National small savings Fund
NTR	Nandamuri Taraka Ramarao
O&M	Operation & Maintenance
OD	Overdrafts
OTR	Own Tax Revenue
PAG(A&E)	Principal Accountant General(Accounts & Entitlements)
PAO	Pay and Accounts Office
PD	Personal Deposits
PDC	Public Debt Charged
PF	Provident Fund
PMFBY	Prime Minister Fasal Bima Yojana
PMKSY	Pradhan Mantri Krishi Sinchai Yojana
PPP	Public Private Partnership
PR	Panchayat Raj
PR & RD	Panchayat Raj and Rural Development
Pr.AG	Principal Accountant General
PRI	Panchayati Raj Institution
PSU	Public Sector Units

RBD	Reserve Bank Deposit
RBI	Reserve Bank of India
RBS	Reserve Bank Suspense
RC	Revenue Charged
RDC	Road Development Corporation
RE	Revenue Expenditure/Revised Estimates
RIDF	Rural Infrastructure Development Fund
RMSA	Rashtriya Madhyamika Shiksha Abhiyan
ROG	Rate Of Growth
RR	Revenue Receipts
RTE	Right To Education
RTF	Reimbursement of Tuition Fee
RUSA	Rashtriya Uchcharat Shiksha Abhiyan
RV	Revenue Voted
RWS	Rural Water Supply
S&W	Salaries and Wages
SAAP	Sports Authority of Andhra Pradesh
SBI	State Bank of India
SC	Scheduled Caste
SCSP	Scheduled Castes Sub-Plan
SERP	Society for Elimination of Rural Poverty
SERP-AABY	Society for Elimination of Rural Poverty - Aam Admi Bima Yojana
SPD	State Project Director
SSE	Social Sector Expenditure
ST	Scheduled Tribes
STD	Sexually Transmitted Disease
STO	State Treasury Officer
SWMA	Special Ways and Means Advances
TBP-LLC	Tunga Bhadra Project Low Level Canal
TDS	Tax Deducted at Source
TE	Total Expenditure
TFC	Twelfth Finance Commission
TSP	Tribal Sub Plan

UC	Utilisation certificate
UDAY	Ujwal DISCOM Assurance Yojana
ULB	Urban Local Bodies
UNICEF	United Nations International Children's Emergency Fund
VLC	Voucher Level Computerisation
w.e.f	With Effect From
WMA	Ways and Means Advances
WMA/SDF/OD	Ways and Means Advances/Special Drawing Facility/Overdraft
WSHG s	Women Self Help Groups