
Appendices

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

| A General Data | | | | |
|-------------------------|--|---|-------------------------|------------------------|
| Sl.No | Particulars | | | Figures |
| 1 | Area | | | 2,75,000 Sq.Km. |
| 2 | Population | | | |
| | a. | As per 2001 Census | | 7.62 crore |
| | b. | As per 2011 Census | | 8.47 crore |
| 3 | a. | Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.) | | 277 persons per Sq.Km. |
| | b. | Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq.Km.) | | 308 persons per Sq.Km. |
| 4 | *Population Below Poverty Line (BPL) (All India Average=21.92 per cent) | | | 9.20 per cent |
| 5 | a. | Literacy (as per 2001 Census) (All India Average=64.8 per cent) | | 60.47 per cent |
| | b. | Literacy (as per 2011 Census) (All India Average=74.0 per cent) | | 67.66 per cent |
| 6 | Infant mortality**(per 1000 live births) (All India Average = 42 per 1,000 live births) | | | 41 |
| 7 | Life Expectancy at birth***(All India Average = 66.1 years) | | | 64.4 years |
| 8 | Gini Coefficient**** | | | |
| | a. | Rural (All India = 0.29) | | 0.28 |
| | b. | Urban (All India = 0.38) | | 0.38 |
| 9 | Gross State Domestic Product (GSDP) 2012-13 at current price | | | ₹ 7,45,782 crore |
| | Per capita GSDP CAGR (2003-04 to 2012-13) | | Andhra Pradesh | 15.18 |
| | | | General Category States | 14.94 |
| 10 | GSDP CAGR (2003-04 to 2012-13) | | Andhra Pradesh | 16.35 |
| | | | General Category States | 16.37 |
| 11 | *****Population Growth (2003-04 to 2012-13) | | Andhra Pradesh | 9.50 |
| | | | General Category States | 13.22 |
| B Financial Data | | | | |
| Particulars | | | | |
| CAGR¹ | | 2002-03 to 2011-12 | | 2002-03 to 2012-13 |
| | | General States | Category Andhra Pradesh | Andhra Pradesh |
| (in per cent) | | | | |
| a. | of Revenue Receipts | 17.48 | 16.88 | 16.21 |
| b. | of Own Tax Revenue | 17.44 | 18.39 | 17.71 |
| c. | of Non Tax Revenue | 12.64 | 15.85 | 18.01 |
| d. | of Total Expenditure | 14.15 | 15.04 | 14.65 |
| e. | of Capital Expenditure | 16.83 | 18.88 | 17.90 |
| f. | of Revenue Expenditure on Education | 16.85 | 15.65 | 14.98 |
| g. | of Revenue Expenditure on Health | 15.35 | 16.55 | 15.37 |
| h. | of Salary and Wages | 14.18 | 14.67 | 14.38 |
| i. | of Pension | 18.36 | 20.96 | 19.54 |

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

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

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

**** Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 2009-10; 66th Round
Gini-Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

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

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

Appendix 1.2

Structure of Government accounts and layout of Finance Accounts

(Refer paragraph 1.1, page 2)

Structure of Government Accounts

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

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

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

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

Layout of Finance Accounts

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

Appendix 1.3
Abstract of Receipts and Disbursements in 2012-13
(Refer paragraph 1.2; page 2)

(₹ in crore)

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

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

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

Appendix 1.4

Actuals vis-à-vis Budget Estimates 2012-13

(Refer Paragraph 1.3; page 3)

(₹ in crore)

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

Appendix 1.5

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

(Refer Paragraph 1.4; page 4)

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

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

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

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

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

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

Appendix 1.6

Time Series Data on State Government Finances

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

(₹ in crore)

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

| | | | | | | |
|---|--|---------------|---------------------|---------------------|---------------------|--------------------|
| 14. | Repayment of Public Debt | 4833 | 6277(7) | 7881 | 6761(6) | 7677(6) |
| | Internal Debt (excluding Ways and Means Advances and Overdraft) | 4045 | 4782(76) | 6160(77) | 5813(86) | 6531(85) |
| | Net transactions under ways and Means Advances and Overdraft | --- | --- | 218(3) | --- | --- |
| | Loans and Advances from Government of India | 788 | 1495(24) | 1557(20) | 948(14) | 1146(15) |
| 15. | Appropriation to Contingency Fund | --- | --- | --- | --- | --- |
| 16. | Total disbursement out of Consolidated Fund (13+14+15) | 80468 | 85108(55) | 100853 | 115881(79) | 129441(58) |
| 17. | Contingency Fund Disbursements | 7 | X | 2 | --- | 2 |
| 18. | Public account disbursement | 74149 | 70243(45) | 72407 | 82848(42) | 93201(42) |
| 19. | Total disbursement by the state (16+17+18) | 154624 | 155351 | 173262 | 198729 | 222644 |
| Part C. Deficits | | | | | | |
| 20. | Revenue Deficit(-)/Surplus(+) (1-10) | 1004 | 1230 | 2462 | 3138 | 1128 |
| 21. | Fiscal Deficit(-)/Surplus (+) (4-13) | -12407 | -14010 | -11803 | -15401 | -17508 |
| 22. | Primary Deficit (-)/Surplus (+) (21-23) | -4350 | -5096 | -2128 | -4840 | -5846 |
| Part D. Other Data | | | | | | |
| 23. | Interest Payments (included in revenue expenditure) | 8057 | 8914 | 9675 | 10561 | 11662 |
| 24. | Financial Assistance to local bodies etc. | 24807 | 19842 | 22914 | 33010 | 34820 |
| 25. | Ways and Means Advances/Overdraft availed (days) | --- | 1 | 3 | --- | --- |
| 26. | Interest on Ways and Means Advances/Overdraft | --- | Y | --- | --- | --- |
| 27. | Gross State Domestic Product (GSDP)[#] | 426765 | 476835 (TRE) | 570992 (SRE) | 655181 (FRE) | 745782 (PE) |
| 28. | Outstanding fiscal liabilities (year end)[®] | 106917 | 119807 | 134905 | 150512 | 169084 |
| 29. | Outstanding guarantees (year end) | 15239 | 13135 | 12290 | 12286 | 14861 |
| 30. | Maximum amount guaranteed (year end) | 29990 | 20324 | 299554 | 23543 | 38084 |
| 31. | Number of incomplete projects[^] | 30 | 206 | 188 | 228 | 528 |
| 32. | Capital blocked in incomplete projects[^] | 19892 | 36165 | 46330 | 49516 | 71595 |
| Part E. Fiscal Health Indicators | | | | | | |
| I | Resource Mobilization | | | | | |
| | Own Tax revenue/GSDP | 0.078 | 0.074 | 0.079 | 0.081 | 0.080 |
| | Own Non-Tax revenue/GSDP | 0.023 | 0.016 | 0.019 | 0.018 | 0.021 |
| | Central transfers/GSDP | 0.046 | 0.046 | 0.044 | 0.044 | 0.027 |
| II | Expenditure Management | | | | | |
| | Total expenditure/GSDP | 0.177 | 0.165 | 0.163 | 0.167 | 0.163 |
| | Total Expenditure/Revenue Receipts | 1.203 | 1.219 | 1.148 | 1.166 | 1.173 |
| | Revenue Expenditure/ Total Expenditure | 0.818 | 0.805 | 0.845 | 0.829 | 0.843 |
| | Expenditure on Social Services/Total Expenditure | 0.331 | 0.327 | 0.348 | 0.348 | 0.342 |
| | Expenditure on Economic Services/Total Expenditure | 0.235 | 0.206 | 0.208 | 0.204 | 0.229 |
| | Capital Expenditure/Total Expenditure | 0.137 | 0.175 | 0.120 | 0.126 | 0.124 |
| | Capital Expenditure on Social and Economic Services/ Total Expenditure | 0.136 | 0.174 | 0.118 | 0.125 | 0.123 |
| III | Management of Fiscal Imbalances | | | | | |
| | Revenue Deficit (surplus)/GSDP | 0.002 | 0.003 | 0.004 | 0.005 | 0.002 |
| | Fiscal Deficit/ GSDP | -0.029 | -0.029 | -0.021 | -0.024 | -0.023 |
| | Primary Deficit/ GSDP | -0.010 | -0.011 | -0.003 | -0.007 | -0.008 |
| | Revenue Surplus/Fiscal Deficit | -0.081 | -0.088 | -0.209 | -0.204 | -0.064 |
| | Primary revenue balance/ GSDP | 0.022 | 0.022 | 0.023 | 0.021 | 0.018 |

| | | | | | | |
|-----------|--|-------|-------|-------|-------|-------|
| IV | Management Fiscal Liabilities | | | | | |
| | Fiscal liabilities/ GSDP | 0.251 | 0.251 | 0.236 | 0.230 | 0.227 |
| | Fiscal liabilities/RR | 1.701 | 1.852 | 1.666 | 1.609 | 1.628 |
| | Primary deficit <i>vis-a-vis</i> quantum spread | 10861 | 12800 | 18101 | 21608 | 11020 |
| | Debt Redemption (Principal + Interest)/Total Debt Receipts | 0.840 | 0.850 | 0.915 | 0.853 | 0.808 |
| V | Other Fiscal Health Indicators | | | | | |
| | Return on Investment | 0.31 | 0.38 | 0.65 | 0.85 | 1.03 |
| | Balance from Current Revenue (` in crore) | 14625 | 10846 | 17048 | 20087 | 20160 |
| | Financial Assets/Liabilities | 0.86 | 0.92 | 0.94 | 0.97 | 0.97 |

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

X: ₹ 40.63 lakh; **Y:** ₹ 65,287

[#]The GSDP data from Directorate of Economics and Statistics, Govt. of Andhra Pradesh PE: Provisional Estimates; FRE: First Revised Estimates; SRE: Second Revised Estimates; TRE: Third Revised Estimates.

[@]Nomenclature and its components were changed so as to show total liabilities of Government (i.e. Public debt and other obligations) as per revised format of Chapter-I.

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

Appendix 1.7

Funds transferred directly to State implementing agencies

(Refer paragraph 1.6.4; page 11)

(₹ in crore)

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

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

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

Appendix 1.8

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

(₹ in crore)

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

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

Source: Departmental information

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

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

(₹ in crore)

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

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

Appendix 2.1

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

(Refer Paragraph 2.4.1; page 37)

(₹ in crore)

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

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

(₹ in crore)

| Year | Number of grants/appropriations | Grant/appropriation numbers | Amount of excess | Stage of consideration by Public Accounts Committee (PAC) |
|------------------|---------------------------------|---------------------------------|---|---|
| 2004-05 | 5 Grants | Revenue: VIII, XIX & XL | 14.83 | Out of these 66 grants and 20 appropriations Explanatory Notes for 27 Grants and 7 Appropriations were received and vetted by the PAG (GSSA) as of July 2013. Explanatory Notes for the remaining 39 grants and 13 Appropriations are awaited from the Administrative Departments/Finance Department for vetting by the PAG(GSSA) |
| | | Capital: XVI | | |
| | | Loans: XXXVI | | |
| 1 Appropriation | Revenue: XXXVI | 585.82 | | |
| 2005-06 | 10 Grants | | Revenue: X, XI, XIX & XXXI | |
| | | | Capital: VIII, XIII, XVII, XXXII & XXXIII | |
| | | Loans: XVII | | |
| 3 Appropriations | Revenue: II, XVI & XXVIII | 198.72 | | |
| 2006-07 | 7 Grants | | Revenue: IX, X, XI & XIV | |
| | | | Capital: XVII & XXIX | |
| | | Loans: XXVII | | |
| 1 Appropriation | Revenue: III | 201.30 | | |
| 2007-08 | 7 Grants | | Revenue: X, XI & XXXII | |
| | | | Capital: XVII, XXXIII & XXXV | |
| | | Loans: XXXVI | | |
| 3 Appropriations | Revenue: II, IV & XIV | 709.24 | | |
| 2008-09 | 11 Grants | | Revenue: II, V, XI, XXIV, XXVI & XXXI | |
| | | | Capital: XVII & XXXIX | |
| | | Loans: XIX, XXVII & XXXVI | | |
| 3 Appropriations | Revenue: II, III & XIII | 109.74 | | |
| 2009-10 | 10 Grants | | Revenue: III & XIX | |
| | | | Capital: IV, VII, X, XVII & XXIX | |
| | | Loans: XI, XVI & XVII | | |
| 2 Appropriations | Revenue: VII & XIII | 867.54 | | |
| 2010-11 | 11 Grants | | Revenue: X & XXIV | |
| | | | Capital: X, XVII, XXVII & XXXVI | |
| | | Loans: XI, XV, XVI, XVII & XXXV | | |
| 5 Appropriations | Revenue: IV, V, X & XVII | 188.59 | | |
| 2011-12 | 5 grants | | Capital: XI | |
| | | | Revenue: X & XXIV | |
| | | Capital: XVII | | |
| Loans IX & XV | 2875.78 | | | |
| 2 Appropriations | | Revenue: XXIII & XXV | | |
| Total | | | | |

Appendix 2.3 (a)

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

(₹ in crore)

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

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

Appendix 2.3(b)

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

(₹ in crore)

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

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

Appendix 2.3 (c)

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

(₹ in crore)

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

Appendix 2.4

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

(Refer Paragraph 2.4.7; page 41)

(₹ in crore)

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

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

Appendix 2.5

Substantial surrenders made during the year

(Refer paragraph 2.4.9; Page 42)

(₹ in crore)

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

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

Appendix 2.6

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

(Refer Paragraph 2.4.11; page 42)

(₹ in crore)

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

Appendix 2.7

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

(Refer Paragraph 2.4.12; page 43)

(₹ in crore)

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

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

Appendix 2.8

Details of saving of ₹ five crore and above not surrendered

(Refer Paragraph 2.4.12; page 43)

(₹ in crore)

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

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

Appendix 2.9

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

(Refer Paragraph 2.4.12; page 43)

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

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

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

Appendix 3.1

Outstanding Utilization Certificates as of 31 March 2013

(Refer paragraph 3.2; page 57)

(₹ in crore)

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

Appendix 3.1 (a)

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

(Refer paragraph 3.2; page 57)

(₹ in crore)

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

Appendix 3.2

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

(Refer paragraph 3.3; page 57)

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

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

NA: Not Applicable

Appendix 3.3

Statement of Bodies and Authorities whose accounts have not been received

(Refer paragraph 3.3; page 57)

| Sl. No. | Name of the Body/ Authority | No. of bodies/ authorities | Years for which accounts had not been received | No. of annual accounts in arrears as of September 2013 |
|---|--|----------------------------|--|--|
| Higher Education | | | | |
| 1 | Universities | 14 | 2004-05 to 2012-13 | 25 |
| 2 | Aided Colleges | 123* | 1993-94 to 2012-13 | 795 |
| 3 | AP State Council of Higher Education | 1 | 2009-10 to 2012-13 | 4 |
| School Education | | | | |
| 4 | A.P. Open School Society | 1 | 2007-08 to 2012-13 | 3 |
| 5 | A.P. Residential Educational Institutional Society | 1 | 2004-05 to 2012-13 | 9 |
| 6 | A.P. School Educational Society/Sarva Siksha Abhiyan/Rajiv Vidya Mission | 1 | 2011-12 to 2012-13 | 2 |
| 7 | A.P. School Health Project | 1 | 1999-2000 to 2012-13 | 14 |
| 8 | A.P. State Literacy Mission Authority | 1 | 2010-11 to 2012-13 | 3 |
| 9 | State Institute of Education and Technology | 1 | 2009-10 to 2012-13 | 4 |
| 10 | AP Education and Welfare Infrastructure Development Corporation | 1 | 2009-10 to 2012-13 | 4 |
| 11 | Zilla Grandhalaya Samsthas | 23 | 1997-98 to 2012-13 | 119 |
| 12 | Zilla Saksharatha Samities | 22 | 1997-98 to 2012-13 | 231 |
| Health Medical and Family Welfare | | | | |
| 13 | AP AIDS Control Society | 1 | 2010-11 to 2012-13 | 3 |
| 14 | AP Health Medical Housing and Infrastructure Development Corporation | 1 | 2011-12 to 2012-13 | 2 |
| 15 | AP Medicinal and Aromatic Plants Board | 1 | 2012-13 | 1 |
| 16 | AP State TB Society | 1 | 2011-12 to 2012-13 | 2 |
| 17 | AP Vaidya Vidhana Parishad | 1 | 2007-08 to 2012-13 | 6 |
| 18 | AP Yogadhyayana Parishad | 1 | 2012-13 | 1 |
| 19 | Hyderabad Akshara Jyothi Samithi | 1 | 2006-07 to 2012-13 | 7 |
| 20 | Indian Institute of Health and Family Welfare | 1 | 2012-13 | 1 |
| 21 | MNJ Institute of Oncology | 1 | 2012-13 | 1 |
| 22 | Nizam's Institute of Medical Sciences | 1 | 2007-08 to 2012-13 | 6 |
| 23 | NTR University of Health Sciences | 1 | 2010-11 to 2012-13 | 3 |
| 24 | Sri Venkateswara Institute of Medical Sciences | 1 | 2012-13 | 1 |
| 25 | State Blindness Control Society, Hyderabad | 1 | 2006-07 to 2012-13 | 7 |
| 26 | State TB Office | 1 | 2003-04 to 2012-13 | 10 |
| 27 | Arogyasri Health Care Trust | 1 | 2012-13 | 1 |
| 28 | A.P. Right to sight Society | 1 | 2008-09 to 2012-13 | 5 |
| Municipal Administration and Urban Development | | | | |
| 29 | Quli Qutub Shah Urban Development Authority, Hyderabad | 1 | 2010-11 to 2012-13 | 3 |
| Backward Classes Welfare | | | | |
| 30 | BC Finance Corporation, Hyderabad | 1 | 2004-05 to 2012-13 | 9 |
| 31 | AP Study Circle, Anantapuramu | 1 | 1997-98 to 2012-13 | 16 |
| 32 | AP Study Circle, Guntur | 1 | 2006-07 to 2012-13 | 7 |

| Sl. No. | Name of the Body/ Authority | No. of bodies/ authorities | Years for which accounts had not been received | No. of annual accounts in arrears as of September 2013 |
|---|--|----------------------------|--|--|
| 33 | AP Study Circle, Hyderabad | 1 | 2007-08 to 2012-13 | 6 |
| 34 | AP Study Circle, Warangal | 1 | 2006-07 to 2012-13 | 7 |
| 35 | AP Washermen Cooperative Society, Hyderabad | 1 | 2005-06 to 2012-13 | 8 |
| 36 | BC Service Cooperative Societies | 15 | 2004-05 to 2012-13 | 86 |
| Minorities Welfare | | | | |
| 37 | AP Haj Committee | 1 | 2012-13 | 1 |
| Social Welfare | | | | |
| 38 | AP Scheduled Castes Finance Corporation, Hyderabad | 1 | 2009-10 to 2012-13 | 4 |
| 39 | AP Social Welfare Residential Educational Institutions Society (SWREIS), Hyderabad | 1 | 2008-09 to 2012-13 | 5 |
| 40 | AP Social Welfare Fund, Hyderabad | 1 | 2001-02 to 2012-13 | 12 |
| 41 | District Scheduled Castes Service Co-operative Societies | 23 | 2001-02 to 2012-13 | 96 |
| Tribal Welfare | | | | |
| 42 | AP Scheduled Tribes Finance Corporation | 1 | 2004-05 to 2012-13 | 9 |
| 43 | AP Tribal Welfare Residential Educational Institutions Society (TWREIS), Hyderabad | 1 | 2006-07 to 2012-13 | 7 |
| 44 | Girijan Cooperative Corporation (GCC) | 1 | 2012-13 | 1 |
| Women, Child and Disabled Welfare | | | | |
| 45 | AP Social Welfare Board | 1 | 2011-12 to 2012-13 | 2 |
| 46 | AP State Council for Child Welfare | 1 | 2012-13 | 1 |
| 47 | AP Vikalangula Finance Corporation | 1 | 2011-12 to 2012-13 | 2 |
| 48 | AP Women Cooperative Finance Corporation, Hyderabad | 1 | 2006-07 to 2012-13 | 7 |
| 49 | AP Creche Committee, Hyderabad | 1 | 2011-12 to 2012-13 | 2 |
| 50 | Kurnool Dist. Society for Rehabilitation of Child Labour | 1 | 2008-09 to 2012-13 | 5 |
| Law | | | | |
| 51 | A.P. State Legal Services Authority, Hyderabad | 1 | 2010-11 to 2012-13 | 3 |
| 52 | District Legal Services Authorities | 23 | 2006-07 to 2012-13 | 52 |
| 53 | A.P. Advocates Welfare Fund | 1 | 2011-12 to 2012-13 | 2 |
| 54 | A.P. Advocates Clerks Welfare Fund | 1 | 2012-13 | 1 |
| 55 | NALSAR University of Law | 1 | 2010-11 to 2012-13 | 3 |
| Panchayat Raj and Rural Development | | | | |
| 56 | Societies for Training and Employment Promotion (STEPs) | 22 | 2005-06 to 2012-13 | 79 |
| 57 | District Rural Development Agencies (DRDAs) | 22 | 2005-06 to 2012-13 | 90 |
| 58 | District Water Management Agencies (DWMAs) | 22 | 2010-11 to 2012-13 | 34 |
| 59 | Society for Elimination of Rural Poverty (SERP) | 1 | 2011-12 to 2012-13 | 2 |
| 60 | Swami Ramananda Tirtha Rural Institute | 1 | 2010-11 to 2012-13 | 3 |
| Labour and Employment | | | | |
| 61 | Rajiv Udyogsri Society | 1 | 2009-10 to 2012-13 | 4 |
| 62 | AP Building & other construction workers Welfare Board, Hyderabad | 1 | 2011-12 to 2012-13 | 2 |
| Youth Advancement, Tourism and Culture | | | | |
| 63 | National Institute of Tourism and Hospitality | 1 | 2009-10 to 2012-13 | 4 |

| Sl. No. | Name of the Body/ Authority | No. of bodies/ authorities | Years for which accounts had not been received | No. of annual accounts in arrears as of September 2013 |
|---|--|----------------------------|--|--|
| | Management | | | |
| 64 | Ravindra Bharathi | 1 | 2005-06 to 2012-13 | 8 |
| 65 | Sports Authority of Andhra Pradesh | 1 | 2009-10 to 2012-13 | 4 |
| 66 | AP Sports School | 1 | 2012-13 | 1 |
| Revenue | | | | |
| 67 | AP Disaster Mitigation Society | 1 | 2011-12 and 2012-13 | 2 |
| Environment, Forests, Science and Technology | | | | |
| 68 | AP State Remote Sensing Application Centre | 1 | 2012-13 | 1 |
| Planning | | | | |
| 69 | Centre for Economic and Social Studies | 1 | 2012-13 | 1 |
| | Total | 368 | | 1,862 |

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

Appendix 3.4

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

(Refer paragraph 3.4; page 58)

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

Appendix 3.5

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

(Refer paragraph 3.6; page 61)

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

Appendix 3.6

Non-receipt of cheques in support of Payments

(Refer paragraph 3.9.2.1; page 64)

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

Appendix 4.1

Glossary of terms

| Terms | Basis of calculation |
|--|---|
| Average interest paid by the State | Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal liabilities)/2] * 100 |
| Balance from Current Revenue (BCR) | Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or avoidance of debt |
| Buoyancy of a parameter | Rate of Growth of parameter/GSDP Growth Rate |
| Buoyancy of a parameter (X) with respect to another parameter(Y) | Rate of Growth of parameter(X)/ Rate of Growth of parameter(Y) |
| Development Expenditure | Social Services + Economic Services |
| Fiscal Deficit | Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts |
| Interest received as <i>per cent</i> to Loans Outstanding | Interest Received/[(opening balance + Closing balance of Loans and Advances)/2] * 100 |
| Interest spread | GSDP growth rate – Average Interest Rate |
| Primary Deficit | Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the State's during the course of the year (Fiscal Deficit – Interest payments) |
| Quantum spread | Debt stock * Interest spread |
| Rate of growth (ROG) | [(Current year Amount/Previous year Amount)-1] * 100 |
| Revenue Deficit | Revenue Receipt – Revenue Expenditure |
| Terms | Description |
| Absorptive capacity | Absorptive capacity in this case refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes are well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place etc so that the State is able to effectively achieve targeted outcomes. |
| Average interest rate | Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. (sum of opening and closing balances of fiscal liabilities/2) X 100 |
| Buoyancy ratio | Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> |
| GSDP | GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices |
| Debt consolidation and Relief Facility | In pursuance of the recommendations of the Twelfth Finance Commission (TFC) for fiscal consolidation and elimination of revenue deficit of the States, Government of India formulated a scheme “The States’ Debt Consolidation and Relief Facility (DCRF) (2005-06 to 2009-10)” under which general debt relief is provided by consolidating and rescheduling at substantially reduced rates of interest the Central loans granted to States of enacting the FRBM Act and debt waiver is granted on fiscal performance, linked to the reduction of revenue deficits of States |

| Terms | Basis of calculation |
|------------------------------------|---|
| Development expenditure | The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure. |
| Debt sustainability | The debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time. It means that rise in fiscal deficit should match with the increase in the State's capacity to service the incremental debt from additional revenues generated from the use of such debt in creating income generating capital assets. |
| Debt stabilization | A necessary condition for stability States that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive. Given the rate spread (GSDP growth rate- interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would not rise. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling. |
| Merit goods | Core public goods are which all citizens enjoys in common in the sense that each individual's consumption of such good leads to no subtractions from any other individual's consumption of that good, etc. Enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. fall under this class. Merit goods are commodities that the public sector provides free of cost or at categorized rates because an individual or society should have them on the basis of some concept of need rather than the ability and willingness to pay for their costs. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc. |
| Net availability of Borrowed funds | Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds. |
| Primary revenue deficit | Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account. |
| Primary expenditure | Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year. |
| Sufficiency of non-debt receipts | Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure. |

Appendix 4.2

Acronyms and abbreviations

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

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

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