

Appendix 1.1
Andhra Pradesh State Profile
(Refer para on State profile; page 1)

A	General Data			
Sl.	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 person per Sq. km.	
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	308 person per Sq. km.	
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		15.8 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	60.47 per cent	
	b.	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	67.66 per cent	
6	Infant mortality*** (per 1000 live births) (All India Average = 50 per 1000 live births)		49	
7	Life Expectancy at birth** (All India Average = 63.5 years)		64.4 years	
8	Gini Coefficient****			
	a.	Rural (All India = 0.30)	0.29	
	b.	Urban (All India = 0.37)	0.37	
9	Gross State Domestic Product (GSDP) 2010-11 at current price		₹ 5,67,636 crore	
	Per capita GSDP CAGR (2001-02 to 2010-11)	Andhra Pradesh	12.55 per cent	
		General Category States	11.32 per cent	
10	GSDP CAGR (2001-02 to 2010-11)	Andhra Pradesh	15.36 per cent	
		General Category States	14.68 per cent	
11	Population Growth (2001 to 2011)	Andhra Pradesh	11.10 per cent	
		General Category States	17.56 per cent	
B	Financial Data			
	Particulars			
CAGR		2001-02 to 2009-10		2001-02 to 2010-11
		General Category States	Andhra Pradesh	Andhra Pradesh
		(In per cent)		
a.	of Revenue Receipts	15.20	14.53	15.66
b.	of Own Tax Revenue	14.53	14.94	16.33
c.	of Non Tax Revenue	13.87	13.08	15.54
d.	of Total Expenditure	13.53	13.07	13.58
e.	of Capital Expenditure	22.61	24.90	18.95
f.	of Revenue Expenditure on Education	12.73	10.51	14.18
g.	of Revenue Expenditure on Health	11.97	11.94	13.56
h.	of Salary and Wages	11.45	10.42	12.86
i.	of Pension	14.09	13.38	17.08

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), *****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), **Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11, ***Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the States Government.

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.

Appendix 1.2

Structure of Government accounts and layout of Finance Accounts

(Refer paragraph 1.1; page 1)

Structure of Government Accounts

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

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

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

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

Layout of Finance Accounts

Statement No.	Layout
1	Statement of financial position- Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year.
2	Statement of receipts and disbursements showing all receipts and disbursements of the Government in respect of Consolidated Fund, Contingency Fund and Public Account during the year.
3	Statement of receipts (Consolidated Fund) – comprises revenue and capital receipts and receipts from borrowings by the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4	Statement of expenditure (Consolidated Fund) – gives expenditure by function and also summarises expenditure by nature of activity.
5	Statement of progressive capital expenditure by functions.
6	Statement of borrowings and other liabilities of Government.
7	Statement of loans given by the Government –Loans and advances are summerised sector and loanee group-wise.
8	Statement of grants-in-aid given by the State Government., organised 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 contains 12 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 2010-11

(Refer paragraph 1.2; page 1)

(₹ in crore)

Receipts				Disbursements				
2009-10		2010-11		2009-10		2010-11		
						Non-Plan	Plan	Total
Section-A: Revenue								
64678	I. Revenue receipts		80996	63448	I. Revenue expenditure-	58833	19701	78534
35176	-Tax revenue	45139		21392	General services	26577	131	26708
				25757	Social Services-	18042	14272	32314
7803	-Non-tax revenue	10720		8437	-Education, Sports, Art and Culture	9940	2591	12531
				3239	-Health and Family Welfare	2384	1750	4134
12141	-State's share of Union Taxes	15237		3817	-Water Supply, Sanitation, Housing and Urban Development	774	2841	3615
3275	-Non-Plan grants	4183		223	-Information and Broadcasting	98	26	124
4255	-Grants for State Plan Schemes	3318		3108	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1299	3411	4710
2028	-Grants for Central and Centrally sponsored Plan Schemes	2399		179	-Labour and Labour Welfare	146	44	190
				6725	-Social Welfare and Nutrition	3364	3609	6973
				29	-Others	37	---	37
				16213	Economic Services-	14048	5298	19346
				2495	-Agriculture and Allied Activities	1004	1980	2984
				2446	-Rural Development	2315	1324	3639
				5445	-Irrigation and Flood Control	5923	606	6529
				3258	-Energy	3742	15	3757
				349	-Industry and Minerals	131	375	506
				1222	-Transport	641	385	1026
				9	- Science, Technology and Environment	2	14	16
				989	-General Economic Services	290	599	889
				86	Grants-in-aid and Contributions	166	---	166
---	II. Revenue deficit carried over to Section B		---	1230	II. Revenue Surplus carried over to Section B			2462

Section-B: Others

4973	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		5983	---	III. Opening Overdraft from RBI			---
---	IV. Miscellaneous Capital receipts		---	13793	IV. Capital Outlay-	3	11120	11123
				92	General Services-	---	108	108
				639	Social Services-	---	609	609
				42	-Education, Sports, Art and Culture	---	53	53
				40	-Health and Family Welfare	---	18	18
				309	-Water Supply, Sanitation, Housing and Urban Development	---	240	240
				231	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	---	276	276
				9	-Social Welfare and Nutrition	---	10	10
				8	-Others	---	12	12
				13062	Economic Services-	3	10403	10406
				1	-Agriculture and Allied Activities	---	31	31
				---	Rural Development Programme	---	---	---
				11239	-Irrigation and Flood Control	---	9075	9075
				10	-Energy	---	22	22
				4	-Industry and Minerals	---	13	13
				1300	-Transport	3	1055	1058
				508	-General Economic Services	---	207	207
143	V. Recoveries of Loans and Advances-		173	1590	V. Loans and Advances disbursed-	102	3213	3315
15	-From Power Projects	21		---	-For Power Projects	---	494	494
85	-From Government Servants	89		76	-To Government Servants	102	---	102
43	-From others	63		1514	-To Others	---	2719	2719
1230	VI. Revenue surplus brought down		2462	---	VI. Revenue deficit brought down			
19753	VII. Public Debt receipts-		18722	6277	VII. Repayment of Public Debt-			7881
18185	-Internal debt other than Ways and Means Advances and Overdraft	16260		4782	-Internal debt other than Ways and Means Advances and Overdraft		6106	
---	- Net transactions of Ways and Means Advances including Overdraft	218		---	-Net transactions of Ways and Means Advances including Overdraft		218	

1568	-Loans and Advances from Central Government	2244		1495	-Repayment of Loans and Advances to Central Government		1557	
---	VIII. Appropriation to Contingency Fund		---	---	VIII. Appropriation to Contingency Fund			---
7	IX. Amount recouped to Contingency Fund		---	---	IX. Expenditure from Contingency Fund			2
71780	X. Public Account receipts-		76218	70243	X. Public Account disbursements-			72407
2383	-Small Savings and Provident Funds	3130		1422	-Small Savings and Provident Funds		1527	
1897	-Reserve funds	3017		1308	-Reserve Funds		1221	
12229	-Suspense and Miscellaneous	16433		12239	-Suspense and Miscellaneous		16373	
19787	-Remittances	15030		18353	-Remittances		16381	
35484	-Deposits and Advances	38608		36921	-Deposits and Advances		36905	
--	XI. Closing Overdraft from Reserve Bank of India		---	5983	XI. Closing Cash Balance -			8830
				5	Cash in Treasuries and Local Remittances		5	
				27	Deposits with Reserve Bank and other Banks		-237	
				2	Departmental cash balance including permanent advances		2	
				5949	Cash balance investment and investment of earmarked funds		9060	
162564	Total		184554	162564	Total			184554

Appendix 1.4

Actuals vis-à-vis Budget Estimates 2010-11

(Refer paragraph 1.3 pages 3)

			(₹ in crore)	
	Budget Estimates	Actuals	Increase (+)/ Decrease(-)	Increase (+) / Decrease (-) (in %)
(1)	(2)	(3)	(4) (3-2)	(5)
Revenue Receipts	90648	80996	(-) 9652	(-) 10.65
Of which				
Taxes on Sales, Trade etc	31838	29145	(-) 2693	(-) 8.46
State Excise	7512	8265	753	10.02
Taxes on immovable property other than agricultural lands	92	107	15	16.30
Taxes on vehicles	2778	2627	(-) 151	(-) 5.44
Stamps and Registration fees	3546	3834	288	8.12
Taxes on Goods and Passengers	20	9	(-) 11	(-) 55
Land Revenue	145	171	26	17.93
Interest Receipts	7097	5774	(-) 1323	(-) 18.64
Miscellaneous General Services	3789	807	(-) 2982	(-) 78.70
Non ferrous Mining and Metallurgical Industries	2695	2065	(-) 630	(-) 23.38
Revenue Expenditure	87100	78534	(-) 8566	(-) 9.83
General Education	11368	11674	306	2.69
Water Supply and Sanitation	632	472	(-) 160	25.32
Pension and Other Retirement Benefits	8428	9609	1181	14.01
Police	3065	3517	452	14.75
Welfare of Schedules Castes, Scheduled Tribes and Other Backward Classes	4385	4710	325	7.41
Health and Family Welfare	4183	4134	(-) 49	1.17
Social Welfare and Nutrition	7630	6973	(-) 657	(-) 8.61
Roads and Bridges	1460	901	(-) 559	(-) 38.29
Secretariat – Economic Services	573	547	(-) 26	(-) 4.54
Forestry and Wild Life	330	273	(-) 57	(-) 17.27
Rural Development	3137	3639	502	16.00
Urban Development	3057	2395	(-) 662	(-) 21.66
Irrigation and Flood Control	10966	6529	(-) 4437	(-) 40.46
District Administration	865	732	(-) 133	(-) 15.38
Administration of Justice	488	610	122	25.00
Interest Payments	10196	9675	(-) 521	(-) 5.11
Power	4625	3749	(-) 876	(-) 18.94
Capital Receipts	---	---	---	---
Capital Expenditure	14337	11123	(-) 3214	(-) 22.42
Revenue Surplus (+)/Deficit (-)	3548	2462	(-) 1086	(-) 30.61
Fiscal Deficit (-)	(-) 12983	(-) 11803	(-) 1180	(-) 9.09
Primary Surplus (+)/Deficits (-)	(-) 2786	(-) 2128	(-) 658	(-) 23.62

Appendix 1.5

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

(Refer paragraph 1.4 page 3)

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

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

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

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

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

For the financial year 2010-11	30.3 percent of GSDP
For the financial year 2011-12	29.6 percent of GSDP
For the financial year 2012-13	28.9 percent of GSDP
For the financial year 2013-14	28.2 percent of GSDP
For the financial year 2014-15	27.6 percent of GSDP

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

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

Appendix 1.6

Time Series Data on State Government Finances

(Refer paragraphs 1.6 and 1.10.2 pages 4 and 22)

(₹ in crore)

		2006-07	2007-08	2008-09	2009-10	2010-11
	Part A Receipts					
1.	Revenue Receipts	44245(95)	54143(89)	62858(99)	64678(100)	80996(100)
	(i) Tax Revenue	23926(54)	28794(53)	33358(53)	35176(54)	45139(56)
	Taxes on Sales, Trade, etc.	15467(65)	19026(66)	21852(66)	23640(67)	29145(65)
	State Excise	3437(14)	4041(14)	5752(17)	5849(17)	8265(18)
	Taxes on Vehicles	1365(6)	1604(6)	1801(5)	1995(6)	2626(6)
	Stamps and Registration fees	2865(12)	3086(11)	2931(9)	2639(8)	3834(8)
	Land Revenue	114	144	130	222(1)	171
	Other Taxes	678(3)	893(3)	892(3)	831(2)	1098(2)
	(ii) Non Tax Revenue	6488(15)	7064(13)	9683(15)	7803(12)	10720(13)
	(iii) State's share in Union taxes and duties	8866(20)	11184(21)	11802(19)	12141(10)	15237(19)
	(iv) Grants in aid from GOI	4965(11)	7101(13)	8015(13)	9558(15)	9900(12)
2.	Misc. Capital Receipts	1889(4)	6558(11)	--	---	---
3.	Recovery of loans and advances	471(1)	191	370(1)	143(0)	173(0)
4.	Total revenue and Non-debt capital receipts (1+2+3)	46605(91)	60892(85)	63228(80)	64821(77)	81169(81)
5.	Public Debt Receipts	4550(9)	11132(15)	15353(20)	19753(23)	18722(19)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4236 (93)	10223(92)	14956(97)	18185(92)	16260(87)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	218(1)
	Loans and Advances from Government of India	314(7)	909(8)	397(3)	1568(8)	2244(12)
6.	Total receipts in the Consolidated Fund (4+5)	51155(50)	72024(54)	78581(52)	84574(54)	99891(57)
7.	Contingency Fund receipts	1	--	1	7(0)	--
8.	Public Account receipts	51060(50)	61380(46)	72503(48)	71780(46)	76218(42)
9.	Total receipts of Government (6+7+8)	102216	133404	151085	156361	176109
	Part B. Expenditure/Disbursement					
10.	Revenue Expenditure	41438(79)*	53984(77)	61854(82)	63448(80)	78534(84)
	Plan	9519(23)	13901(26)	18993(31)	15442(24)	19701(25)
	Non-plan	31920(77)	40083(72)	42861(69)	48006(76)	58833(75)
	General Services (including interest payments)	15314(37)	18170(34)	18730(30)	21392(34)	26708(34)
	Social Services	15369(37)	18660(35)	25004(40)	25757(41)	32314(41)
	Economic Services	10510(25)	16904(31)	17807(29)	16213(25)	19346(25)
	Grants-in-aid and contributions	245(1)	249	313(1)	86(0)	166(0)
11.	Capital Expenditure	9904(19)*	12774(18)	10367(14)	13793(17)	11123(12)
	Plan	9909(100)	12866(100)	10611(102)	13955(101)	11120(100)
	Non-plan	(-)5	(-)9	(-)244(-2)	(-)162(-1)	3(0)
	General Services	344(3)	36	59(1)	92(1)	108(1)
	Social Services	164(2)	284(2)	324(3)	639(4)	609(5)
	Economic Services	9396(95)	12454(98)	9984(96)	13062(95)	10406(94)
12.	Disbursement of Loans and Advances	907(2)	2920(4)	3414(4)	1590(2)	3315(4)
13.	Total (10+11+12)	52249(92)	69678(93)	75635(94)	78831(93)	92972

		2006-07	2007-08	2008-09	2009-10	2010-11
14.	Repayment of Public debt	4253(8)	4993(7)	4833(6)	6277(7)	7881
	Internal Debt (excluding Ways and Means Advances and Overdraft)	3063(72)	4041(81)	4045(84)	4782(76)	6106(77)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	---	218(3)
	Loans and Advances from Government of India	1190(28)	952(19)	788(16)	1495(24)	1557(20)
15.	Appropriation to Contingency Fund	--	--	--	---	---
16.	Total disbursement out of Consolidated Fund (13+14+15)	56502	74671	80468	85108(55)	100853
17.	Contingency Fund disbursements	Z	1	7	X	2
18.	Public Account disbursements	44216	55126	74149	70243(45)	72407
19.	Total disbursements by the State (16+17+18)	100718	129798	154624	155351	173262
Part C. Deficits						
20.	Revenue Deficit (-)/Surplus (+) (1-10)	(+)2807	(+)159	(+)1004	1230	2462
21.	Fiscal Deficit (-)/Surplus (+) (4-13)	(-)5644	(-)8786	(-)12407	-14010	-11803
22.	Primary Deficit (-)/Surplus (+) (21-23)	(+)1636	(-)1197	(-)4350	-5096	-2128
Part D. Other data						
23.	Interest Payments (included in revenue expenditure)	7280	7589	8057	8914	9675
24.	Arrears of Revenue (percentage of Tax & Non Tax Revenue receipts)	5842(19)	2413(7)	6508(15)	12154(28)	16793(30)
25.	Financial Assistance to local bodies etc.	10767	18642	24807	19842	22914
26.	Ways and Means Advances/Overdraft availed (days)	--	---	---	1	3
27.	Interest on Ways and Means Advances/Overdraft	--	---	---	Y	---
28.	Gross State Domestic Product (GSDP)[#]	301035	364813	415832(R)	475267(Q)	567636(UA)
29.	Outstanding fiscal liabilities (year end)[@]	86622	97368	106917	119807	134905
30.	Outstanding guarantees (year end)	18018	14502	15239	13135	12290
31.	Maximum amount guaranteed (year end)	29160	18798	29990	20324	29554
32.	Number of incomplete projects[^]	NA	53	30	206	188
33.	Capital blocked in incomplete projects[^]	NA	30939	19892	36165	46330
Part E: Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax Revenue/GSDP	0.079	0.079	0.080	0.074	0.080
	Own Non-Tax Revenue/GSDP	0.022	0.019	0.232	0.016	0.019
	Central Transfers/GSDP	0.046	0.050	0.048	0.046	0.044
II	Expenditure Management					
	Total Expenditure/GSDP	0.174	0.191	0.182	0.166	0.164
	Total Expenditure/Revenue Receipts	1.181	1.287	1.203	1.219	1.148
	Revenue Expenditure/Total Expenditure	0.793	0.775	0.818	0.805	0.845
	Expenditure on Social Services/Total Expenditure	0.294	0.268	0.331	0.327	0.354
	Expenditure on Economic Services/Total Expenditure	0.201	0.243	0.235	0.206	0.320
	Capital Expenditure/Total Expenditure	0.190	0.183	0.137	0.175	0.120
	Capital Expenditure on Social and Economic Services/Total Expenditure	0.183	0.183	0.136	0.174	0.119
III	Management of Fiscal Imbalances					
	Revenue deficit (surplus)/GSDP	0.009	--	0.002	0.003	0.004
	Fiscal deficit/GSDP	-0.087	-0.024	-0.30	-0.029	-0.021
	Primary deficit (surplus)/GSDP	0.005	-0.003	-0.010	-0.010	-0.004
	Revenue deficit/Fiscal deficit	-0.497	-0.018	-0.081	-0.088	0.208
	Primary Revenue Balance/GSDP	0.041	0.040	0.023	0.022	0.022

IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	0.289	0.267	0.257	0.252	0.238
	Fiscal Liabilities/RR	1.958	1.798	1.701	1.852	1.666
	Primary deficit vis-à-vis quantum spread	9311	13796	10861	12800	18101
	Debt Redemption (Principal + Interest)/Total Debt Receipts	2.535	1.130	0.840	0.750	0.915
V	Other Fiscal Health Indicators					
	Return on Investment	0.82	0.20	0.31	0.38	0.65
	Balance from Current Revenue (₹ in crore)	8330	8503	14625	10846	17048
	Financial Assets/Liabilities	0.73	0.83	0.86	0.92	0.94

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

GSDP: Q: Quick and UA: Updated Advanced Estimates

^X ₹ 40.63 lakh; ^Y ₹ 65,287; ^Z ₹ 32.60 lakh;

[#]The GSDP data for 2006-07 to 2010-11 have been obtained from Director of Economics and Statistics.

[@] 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

NA: Not Available

Appendix 1.7

Funds transferred directly to State implementing agencies

(Refer paragraph 1.6.6; page 9)

(₹ in crore)

Sl. No.	Name of the Scheme	Implementing Agency	Amount released during 2010-11
1.	Micro Irrigation	APMIP	240
2.	National Horticulture Mission	APSHM	105
3.	National Food Security Mission	APSAM&ETI	119
4.	Special package for 31 suicide prone districts	APLSDA	23
5.	National project for cattle and buffalo breeding	APLSDA	10
6.	National Rural Health Mission (NRHM)	SH&FWS, STBCS & SBCS	521
7.	National Aids Control Programme including STD control	APSACS	85
8.	Crime and Criminal Tracking Network and System	APS e - COPS	82
9.	Swarna Jayanthi Shahari Rozgar Yojana (SJSRY)	Commissioner and Director of Municipal Administration	52
10.	Sarva Siksha Abhiyan (SSA)	RVMA	810
11.	Rashtriya Madhyamik Siksha Abhiyan	RMSA (APSES)	311
12.	National Rural Employment Guarantee Scheme	APSREGS	7,418
13.	Rural Housing-IAY	DRDAs	865
14.	Pradhan Manthri Gram Sadak Yojana (PMGSY)	APSRDA	525
15.	Integrated Watershed Management Programme (IWMP)	DRDAs	28
16.	Central Rural Sanitation Scheme	SWSM	139
17.	MPs Local Area Development Scheme (MPLADS)	District Collector Hyderabad	11
18.	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	AP Sports School	37
19.	Adult Education and Skill Development Scheme	Director of Adult Edn., State literacy Mission	85
20.	Renewable Energy for Rural Applications for all villages	NEDCAP	13
21.	National Rural Drinking Programme	SWSM	559
22.	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency	120
23.	Strengthening of Education among ST Girls in low literacy districts	Gurukulam (APTWREIS)	16
Total			12,174*

Source: Central Plan Scheme Monitoring System of CGA portal

* Exclude an amount of ₹ 88,430 crore released to Central Bodies located in the State as well as various other organizations outside the purview of the Government of Andhra Pradesh

Appendix 1.8

List of incomplete Irrigation Projects

(Refer paragraph 1.9.1; page 18)

(₹ in crore)

Sl. No.	Name of the Project	Year of commencement	Original cost	Revised cost	Expenditure to the end of March 2011	Cost Differential
I	Major Irrigation					
1	Sriram Sagar Project Stage I	1964	40.13	3317.00	3446.99	3276.87
2	Srisailem Right Branch Canal (Jalayagnam)	2005	661.43	---	408.62	---
3	H.N.S.S. Phase I	2005	2015.68	---	1934.54	---
4	Indira Sagar (Polavaram) Project	2004	8709.00	10287.38	3679.17	1578.38
5	Jawahar (Nettampadu) LIS	2005	1428.00	---	1286.39	---
6	Kandula Obula Reddy Project (Gundlakamma)	2004	165.22	592.18	506.75	426.96
7	Rajiv (Bhima) LIS	2005	1426.30	2158.40	1433.07	732.10
8	Somasila Project	1975	17.20	1196.00	996.81	1178.80
9	Sripada Sagar (Yellampally) Project	2004	3576.10	3767.03	2225.88	190.93
10	Sri Ram Sagar Project (Stage II)	2000	1043.14	---	759.72	---
11	Telugu Ganga Project	1983	637.00	4432.00	3420.34	3795.00
12	Choutpally Hanumantha Reddy LIS	2005	45.00	55.50	53.97	10.50
13	Venkatanagaram Pumping Scheme	2005	58.43	124.18	76.47	65.75
14	Thadipudi LIS	2004	295.80	526.17	419.08	230.37
15	Vamshadhara Project Stage-II	2003	123.94	173.00	---	49.06
16	J. Chokka Rao (Devadula) LIS	2004	6356.07	9212.64	4693.85	2856.57
17	Thotapally Barriage	2004	450.23	---	430.81	---
18	K L Rao Pulilchinthala Project	2004	565.87	1281.00	826.89	715.13
19	Guru Raghavendra LIS	2004	385.62	387.57	198.35	1.95
20	Galeru Nagari Sujala Sravanthi (GNSS)	2005	4452.00	5898.00	4711.44	1446.00
21	Pennar Ahobilam Stage-II	2005	518.96	---	386.47	---
22	Flood Flow Canal	1997	1331.30	4729.26	2644.52	3397.96
23	Mahatma Gandhi (Kalvakurthi) LIS	2005	1500.00	2990.00	2137.15	1490.00
24	Poola Subbaiah Veligonda Project	2004	1234.50	5150.00	2273.45	3915.50
25	M Bagareddy singur canal	2006	58.36	---	23.12	---
26	Lendi Project	2007	202.19	263.89	166.98	61.70
27	AMRP Lift Scheme (SLBC)	1983	353.00	1758.00	2793.59	1405.00
28	Tarakarama Krishnaveni LIS	1995	35.90	28.32	18.78	---
	Total		37686.37	58327.52	41953.20	26824.53

II	Medium Irrigation					
1	Bhupathi Palem Reservoir	2004	100.52	144.88	146.70	44.36
2	Gollavagu Project	2005	83.61	---	81.36	---
3	Kinnerasani Project	2005	36.82	---	21.74	---
4	Koil Sagar LIS	2005	296.45	359.00	271.51	62.55
5	Kovvada Kalva Project	2001	52.11	68.10	61.20	15.99
6	Modikuntavagu (Tribal Area Sub plan)	2005	124.60	255.05	57.81	130.45
7	Musurumilli Project	2005	218.65	---	176.41	---
8	Neelwai Project	2005	90.50	95.45	79.21	4.95
9	Palemvagu Project	2005	70.99	160.57	76.03	89.58
10	Peddavagu (Ada) Komarambheem	2005	274.14	450.14	358.35	176.00
11	Yerrakalva Reservoir	1976	14.50	124.95	108.96	110.45
12	Chitravathi Balancing Reservoir (PBC)	2005	2327.66	2912.25	1819.83	584.59
13	Pushkaram LIS	2004	297.25	608.04	559.70	310.79
14	Peddavagu – Jagannadpur	2005	124.64	---	66.47	---
15	Mathadivagu Project	2005	50.40	56.25	51.93	5.85
16	Janjhavathi	1976	13.50	141.00	120.22	127.50
17	Tarakarama Theerthasagar	2006	220.04	---	67.29	---
18	Maddigedda	1976	2.50	12.63	7.88	10.13
19	Mahendratanaaya Project	2008	123.25	---	17.88	---
20	Korisepadu	2008	177.00	---	67.91	---
21	Palair Project	2007	50.50	---	10.66	---
	Total		4749.63	5388.31	4229.05	1673.19
	Grand Total		42436	63716	46182	28498

Appendix 1.9

Summarised financial position of the Government of Andhra Pradesh as on 31 March 2011

(Refer paragraph 1.10.1; page 21)

(₹ in crore)

As on 31.03.2010		Liabilities		As on 31.03.2011
84765.77		Internal Debt –		94919.92
	51621.88	Market loans bearing interest	61982.75	
	1.06	Market Loans not bearing interest	1.14	
	---	Market Loans Suspense	---	
	1052.03	Loans from LIC	703.41	
	111.24	Loans from GIC	102.19	
	4469.68	Loans from NABARD	4621.42	
	2311.92	Loans from other Institutions	64.50	
	25197.96	Special sanction issued NSSF	27444.51	
	---	Ways and Means Advances	---	
---		Overdraft from Reserve Bank of India		---
14807.50		Loans and Advances from Central Government -		15494.41
	9.36	Pre 1984-85 Loans	89.14	
	95.67	Non-plan Loans	15307.74	
	14605.87	Loans for State Plan Schemes	17.46	
	19.98	Loans for Central Plan Schemes	70.71	
	76.62	Loans for Centrally Sponsored Plan Schemes	9.36	
	---	Other Ways and Means Advances	---	
49.57		Contingency Fund		48.46
8432.44		Small Savings, Provident Funds, etc		10035.23
10869.88		Deposits		12579.35
4605.21		Reserve Funds		6401.18
512.33		Suspense and Miscellaneous Balances		572.65
1621.57		Remittance Balances		270.19
125664.27		Total		140321.39
As on 31.03.2010		Assets		As on 31.3.2011
91198.57		Gross Capital Outlay on Fixed Assets		102321.76
	6003.31	Investments in shares of Companies, Corporations, Cooperatives, etc		
	85195.26	Other Capital Outlay		
17868.44		Loans and Advances		21010.76
	3626.97	Loans for Power Projects	4100.00	
	14031.69	Other Development Loans	16687.47	
	209.78	Loans to Government servants and Miscellaneous loans	223.29	
14.69		Advances		21.13
---		Remittance Balances		---
---		Suspense and Miscellaneous Balances		---
5982.85		Cash –		8830.22
	4.97	Cash in Treasuries and Local Remittances	4.97	
	27.26	Deposits with Reserve Bank and other Banks	(-) 236.68	
	2.29	Departmental Cash Balance	2.30	
	2274.10	Cash Balance Investments	4534.37	
	3674.23	Investment of Earmarked funds	4525.26	
10599.72		Deficit on government account		8137.52
	11830.06	Accumulated deficit up to 31 March 2010	10599.72	
	(-)1230.42	Revenue Surplus of the Current Year	(-) 2462.04	
	0.08	Amount closed to government account	(-) 0.16	
	---	Proforma corrections to opening balances under capital expenditure		
125664.27		Total		140321.39

Appendix 2.1

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

(Refer paragraph 2.4.1; page 31)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Saving	Percentage
1.	IV	General Administration and Elections (RV)	372.08	100.03	27
2.	V	Revenue, Registration and Relief (RV)	3818.62	839.77	22
3.	XI	Roads, Buildings and Ports(RV)	1508.96	354.17	23
4.	XVII	Municipal Administration & Urban Development (RV)	3974.33	1381.87	35
5.	XXIII	Backward Classes Welfare (RV)	2619.12	628.83	24
6.	XXV	Women, Child and Disabled Welfare (RV)	1771.53	800.64	45
7.	XXVII	Agriculture (RV)	2635.93	561.18	21
8.	XXIX	Forest, Science, Technology and Environment (RV)	388.01	111.30	29
9.	XXXI	Panchayat Raj (RV)	4299.35	939.57	22
10.	XXXIII	Major and Medium Irrigation (RV)	10675.22	4342.05	41
11.	XXXIV	Minor Irrigation (RV)	429.55	112.91	26
12.	XXXVI	Industries and Commerce (RV)	823.53	388.60	47
13.	XXXVIII	Civil Supplies Administration (RV)	3260.98	845.19	26
14.	V	Revenue, Registration and Relief (CV)	107.98	101.07	94
15.	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	385.00	175.75	46
16.	XI	Roads, Buildings and Ports (CV)	2025.60	597.44	29
17.	XII	School Education (CV)	353.85	327.34	93
18.	XXXIV	Minor Irrigation (CV)	1631.49	837.98	51
Total			41081.13	13445.69	33

RV: Revenue Voted, CV: Capital Voted

Appendix 2.2

Excess over provision of previous years requiring regularisation

(Refer paragraph 2.4.5; page 34)

(₹ in crore)

Year	Number of grants/ appropriations	Grant/appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2004-2005	5 Grants	Revenue : VIII, XIX & XL Capital : XVI Loans : XXXVI	14.83	Out of these 50 Grants and 13 Appropriations Explanatory notes for 9 Grants and 5 Appropriations were received and vetted by the Accountant General as of June 2011. Explanatory notes for the remaining 41 Grants and 8 Appropriations are awaited from the Administrative Departments /Finance Department for vetting by the Accountant General.
	1 Appropriation	Revenue : XXXVI		
2005-2006	10 Grants	Revenue : X, XI, XIX & XXXI Capital : VIII, XIII, XVII, XXXII & XXXIII Loans : XVII	585.82	
	3 Appropriations	Revenue : II, XVI & XXVIII		
2006-2007	7 Grants	Revenue : IX, X, XI & XIV Capital : XVII & XXIX Loans : XXVII	198.72	
	1 Appropriation	Revenue : III		
2007-2008	7 Grants	Revenue : X, XI & XXXII Capital : XVII, XXXIII & XXXV Loans : XXXVI	201.30	
	3 Appropriations	Revenue : II, IV and XIV		
2008-2009	11 Grants	Revenue: II, V, XI, XXIV, XXVI & XXXI Capital: XVII & XXXIX Loans: XIX, XXVII & XXXVI	709.24	
	3 Appropriations	Revenue: II, III & XIII		
2009-2010	10 Grants	Revenue: III, XIX Capital: IV, VII, X, XVII & XXIX Loans: XI, XVI & XVII	109.74	
	2 Appropriations	Revenue: VII & XIII		
		Total	1819.65	

Appendix 2.3 (A)
Cases where Supplementary provision proved unnecessary by
₹ one crore or more in each case

(Refer paragraph 2.4.6; page 35)

(₹ 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	VII- Commercial Taxes Administration	337.48	306.50	30.98	7.86
2	XIII-Higher Education	2051.80	1879.19	172.61	51.62
3	XIV-Technical Education	711.92	646.37	65.55	6.31
4	XV-Sports and youth services	97.05	76.82	20.23	1.15
5	XVI-Medical & Health	4127.85	4002.91	124.94	245.47
6	XVII-Municipal Administration & Urban Development	3627.17	2592.46	1034.71	347.17
7	XVIII-Housing	851.61	735.09	116.52	72.89
8	XX-Labour & Employment	409.52	336.78	72.74	15.23
9	XXI-Social Welfare	1664.34	1602.54	61.80	270.64
10	XXII-Tribal Welfare	835.10	820.08	15.02	163.74
11	XXV-Women, Child and Disabled Welfare	1767.73	970.89	796.84	3.80
12	XXVIII-Animal Husbandry & Fisheries	648.39	564.70	83.69	45.09
13	XXIX-Forest, Science, Technology and Environment	347.56	276.71	70.85	40.45
14	XXX-Co-operation	191.43	169.19	22.24	18.56
15	XXXIX-Information Technology & Communications	68.17	24.53	43.64	7.03
Total Revenue – Voted		17737.12	15004.76	2732.36	1297.01
B Capital – Voted					
16	XI-Roads, Buildings and Ports	1806.00	1428.16	377.84	219.60
17	XIII-Higher Education	27.50	18.97	8.53	21.34
18	XVI-Medical & Health	49.13	17.68	31.45	6.38
19	XX-Labour & Employment	25.96	10.51	15.45	3.01
20	XXXVII-Tourism, Art and Culture	0.90	0.61	0.29	1.10
Total Capital– Voted		1909.49	1475.93	433.56	251.43
C Loans – Voted					
21	X-Home Administration	41.70	19.81	21.89	40.00
Total Loans – Voted		41.70	19.81	21.89	40.00
Grand Total		19688.31	16500.50	3187.81	1588.44

Appendix 2.3 (B)
Cases where Supplementary provision proved excessive by
₹ one crore or more in each case

(Refer paragraph 2.4.6; page 35)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Excess over original provision	Supplementary provision
1.	III-Administration of Justice (RV)	429.82	545.02	115.20	177.67
2.	III-Administration of Justice (RC)	61.02	67.50	6.48	21.14
3.	IV-General Administration and Elections (RV)	263.82	272.05	8.23	108.26
4.	V-Revenue, Registration and Relief (RV)	1552.49	2978.85	1426.36	2266.13
5.	VI-Excise Administration (CV)	1.00	1.39	0.39	3.00
6.	XII-School Education(RV)	9470.89	9880.07	409.18	634.64
7.	XIX-Information and Public Relations(RV)	115.00	123.56	8.56	95.63
8.	XXII-Tribal Welfare (CV)	62.25	135.61	73.36	100.00
9.	XXIII Backward Classes Welfare (RV)	1689.98	1990.29	300.31	929.14
10.	XXVI-Administration of Religious Endowments(RV)	33.88	35.31	1.43	3.50
11.	XXVII Agriculture (RV)	1900.66	2074.75	174.09	735.26
12.	XXVIII Animal Husbandry and Fisheries (CV)	3.07	3.32	0.25	2.72
13.	XXXI Panchayat Raj (RV)	3197.65	3359.77	162.12	1101.69
14.	XXXI Panchayat Raj (CV)	150.00	219.67	69.67	92.88
15.	XXXII Rural Development (RV)	3544.28	3921.78	377.50	794.75
16.	XXXVI-Industries and Commerce (LV)	24.58	36.54	11.96	26.51
17.	XXXVII-Tourism (RV)	54.14	103.42	49.28	90.14
	Total	22554.53	25748.90	3194.37	7183.06

RV: Revenue-Voted, CV: Capital-Voted, LV: Loans-Voted, RC: Revenue Charged

Appendix 2.3 (C)
**Statement of various grants/appropriations where supplementary provision
proved inadequate by more than ₹ one crore each**

(Refer paragraph 2.4.6; page 35)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Original Provision	Supplementary Provision	Total	Expenditure	Excess
1	X	Home Administration (RV)	3381.71	208.18	3589.89	3841.10	251.21
2	X	Home Administration (CV)	11.00	40.04	51.04	54.47	3.43
3	XI	Roads, Buildings and Ports (CC)	0.00	7.89	7.89	10.25	2.36
4	XI	Roads, Buildings and Ports (LV)	34.30	40.64	74.94	104.24	29.30
5	XV	Sports and Youth Services (LV)	0.00	5.01	5.01	7.33	2.32
6	XVI	Medical and Health (LV)	118.00	1.79	119.79	121.07	1.28
7	XVII	Municipal Administration and Urban Development (LV)	685.00	261.20	946.20	1459.65	513.45
8	XXIV	Minority Welfare (RV)	237.47	81.88	319.35	324.62	5.27
Total			4467.48	646.63	5114.11	5922.73	808.62

RV: Revenue-Voted, CV: Capital Voted, CC: Capital-Charged, LV: Loans-Voted

Appendix 2.4

Excess/unnecessary/inadequate re-appropriation of funds (more than ₹ 10 crore in each case)

(Refer paragraph 2.4.7; page 35)

(₹ in lakh)

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	X	Home Administration	2055-101-05	(+) 0.03	(+) 2174.70
2.	X	Home Administration	2055-108-05	(+) 1.36	(+) 8083.63
3.	X	Home Administration	2055-109-03	(+) 8741.29	(+) 7957.64
4.	XXXI	Panchayat Raj	2515-00-196-06	(+) 37.68	(+) 8710.27
5.	XXXIII	Major & Medium Irrigation	4701-01-120	(+) 42445.17	(+) 12511.02
6.	XXXIII	Major & Medium Irrigation	4701-01-125	(+) 17807.85	(+) 15227.15
7.	XXXIII	Major & Medium Irrigation	4701-01-138	(+) 130.00	(+) 28588.51
8.	XXXIII	Major & Medium Irrigation	4701-01-164	(+) 3233.97	(+) 11554.51
9.	XXXIII	Major & Medium Irrigation	4701-01-166	(+) 650.56	(+) 55999.28
				(+) 73047.91	(+) 150806.71
10.	III	Administration of Justice	2014-001-05	(+) 750.00	(-) 4068.78
11.	V	Revenue, Registration & Relief	2053-094-12	(+) 2.83	(-) 5319.30
12.	XXXI	Panchayat Raj	4215-01-102-07	(+) 6252.47	(-) 6252.47
13.	XXXI	Panchayat Raj	4215-01-789-07	(+) 1620.00	(-) 1620.00
14.	XXXIII	Major & Medium Irrigation	4701-01-103	(+) 669.89	(-) 1617.27
15.	XXXIII	Major & Medium Irrigation	4701-01-104	(+) 786.00	(-) 5353.63
16.	XXXIII	Major & Medium Irrigation	4701-01-128	(+) 2100.00	(-) 3563.07
17.	XXXIII	Major & Medium Irrigation	4701-01-800	(+) 1312.39	(-) 15055.60
18.	XXXIII	Major & Medium Irrigation	4701-03-212	(+) 1015.00	(-) 1754.84
19.	XXXIII	Major & Medium Irrigation	4701-03-240	(+) 4350.00	(-) 3288.80
				(+) 18858.58	(-) 47893.76
20.	V	Revenue, Registration & Relief	2245-02-104-04	(-) 2931.30	(+) 2036.96
21.	X	Home Administration	2055-104-01	(-) 114.67	(+) 2656.22
22.	X	Home Administration	2055-117-06	(-) 155.77	(+) 1083.75
23.	X	Home Administration	2070-108-03	(-) 622.88	(+) 1030.74
24.	XI	Roads, Buildings and Ports	3054-04-800-07	(-) 24460.47	(+) 6290.52
25.	XVI	Medical & Health	2210-01-110-04	(-) 1045.86	(+) 1069.19
26.	XVI	Medical & Health	2210-05-105-18	(-) 773.95	(+) 1247.70
27.	XVI	Medical & Health	2211-00-103-11	(-) 1717.70	(+) 1717.70

28.	XVI	Medical & Health	6210-01-190-04	(-) 4375.00	(+) 3866.00
29.	XVI	Medical & Health	6210-01-800-04	(-) 359.24	(+) 1101.74
30.	XX	Labour & Employment	2210-01-102-04	(-) 2212.11	(+) 2808.86
31.	XXII	Tribal Welfare	2225-02-277-07	(-) 6688.66	(+) 9026.36
32.	XXVII	Agriculture	2401-00-001-03	(-) 13505.02	(+) 11949.96
33.	XXXI	Panchayat Raj	4215-01-102-29	(-) 7720.00	(+) 6480.13
34.	XXXIII	Major & Medium Irrigation	2701-01-101	(-) 23617.67	(+) 4991.95
35.	XXXIII	Major & Medium Irrigation	2701-01-111	(-) 87.13	(+) 1255.11
36.	XXXIII	Major & Medium Irrigation	2701-01-127	(-) 41618.05	(+) 8091.97
37.	XXXIII	Major & Medium Irrigation	4701-01-122	(-) 1100.00	(+) 6110.36
38.	XXXIII	Major & Medium Irrigation	4701-01-137	(-) 150.00	(+) 6153.74
39.	XXXIII	Major & Medium Irrigation	4701-01-147	(-) 660.89	(+) 4107.69
40.	XXXIII	Major & Medium Irrigation	4701-03-800	(-) 406.05	(+) 1570.89
				(-) 134322.42	(+) 84647.54
41.	III	Administration of Justice	2014-105-04	(-) 230.34	(-) 1468.23
42.	V	Revenue, Registration & Relief	2245-02-193-04	(-) 10916.75	(-) 1721.35
43.	V	Revenue, Registration & Relief	4250-101-04	(-) 142.52	(-) 3657.48
44.	IX	Fiscal Administration, Planning, Surveys and Statistics	2049-01-101-05 (charged)	(-) 65953.62	(-) 12941.77
45.	IX	Fiscal Administration, Planning, Surveys and Statistics	2052-00-090-26	(-) 129.00	(-) 1819.51
46.	XI	Roads, Buildings and Ports	5054-80-001-04	(-) 9955.40	(-) 7586.16
47.	XXIII	Backward Classes Welfare	2225-03-277-05	(-) 4227.24	(-) 32679.08
48.	XXIII	Backward Classes Welfare	2225-03-277-07	(-) 90.00	(-) 5080.79
49.	XXIII	Backward Classes Welfare	2225-03-277-08	(-) 4146.52	(-) 4455.18
50.	XXIII	Backward Classes Welfare	2225-03-277-24	(-) 2398.80	(-) 2206.02
51.	XXV	Women, Child & Disabled Welfare	2235-02-102-09	(-) 6426.08	(-) 6136.00
52.	XXV	Women, Child & Disabled Welfare	2235-02-102-10	(-) 2004.93	(-) 1022.92
53.	XXV	Women, Child & Disabled Welfare	2236-02-101-04	(-) 30360.70	(-) 1109.27
54.	XXIX	Forest, Science, Technology and Environment	2406-02-110-04	(-) 127.79	(-) 1549.26
55.	XXXI	Panchayat Raj	2215-01-196-05	(-) 385.28	(-) 1853.48
56.	XXXI	Panchayat Raj	2515-001-01	(-) 3.06	(-) 1145.65
57.	XXXI	Panchayat Raj	2515-00-197-04	(-) 2439.20	(-) 6696.08
58.	XXXI	Panchayat Raj	2515-00-198-08	(-) 1524.85	(-) 5120.25
59.	XXXIII	Major & Medium Irrigation	2701-01-122	(-) 98000.00	(-) 15048.48
60.	XXXIII	Major & Medium Irrigation	2701-01-123	(-) 9766.00	(-) 15681.14

61.	XXXIII	Major & Medium Irrigation	2701-01-153	(-) 52035.00	(-) 31703.56
62.	XXXIII	Major & Medium Irrigation	2701-80-800-21	(-) 3600.00	(-) 6400.00
63.	XXXIII	Major & Medium Irrigation	4701-01-107	(-) 6052.93	(-) 1484.25
64.	XXXIII	Major & Medium Irrigation	4701-01-123	(-) 225.00	(-) 2281.63
65.	XXXIII	Major & Medium Irrigation	4701-01-131	(-) 13109.20	(-) 6383.17
66.	XXXIII	Major & Medium Irrigation	4701-01-133	(-) 2190.84	(-) 37357.38
67.	XXXIII	Major & Medium Irrigation	4701-01-144	(-) 1200.00	(-) 9670.45
68.	XXXIII	Major & Medium Irrigation	4701-01-156	(-) 6010.00	(-) 1270.29
69.	XXXIII	Major & Medium Irrigation	4701-01-157	(-) 1290.00	(-) 5705.25
70.	XXXIII	Major & Medium Irrigation	4701-01-158	(-) 4118.87	(-) 5689.68
71.	XXXIII	Major & Medium Irrigation	4701-01-159	(-) 30304.00	(-) 1242.59
72.	XXXIII	Major & Medium Irrigation	4701-01-169	(-) 4000.00	(-) 12242.66
73.	XXXIII	Major & Medium Irrigation	4701-01-170	(-) 6118.50	(-) 8559.57
74.	XXXIII	Major & Medium Irrigation	4701-01-171	(-) 1294.20	(-) 1198.29
75.	XXXIII	Major & Medium Irrigation	4701-01-176	(-) 3820.00	(-) 1962.42
76.	XXXIII	Major & Medium Irrigation	4701-01-177	(-) 320.69	(-) 3179.31
77.	XXXIII	Major & Medium Irrigation	4701-01-179	(-) 8.31	(-) 2491.69
78.	XXXIII	Major & Medium Irrigation	4701-03-133	(-) 390.00	(-) 1200.00
79.	XXXIII	Major & Medium Irrigation	4701-03-143	(-) 52.94	(-) 2184.11
80.	XXXIII	Major & Medium Irrigation	4701-03-184	(-) 5.00	(-) 1380.37
81.	XXXIII	Major & Medium Irrigation	4701-03-204	(-) 513.50	(-) 1117.28
82.	XXXIII	Major & Medium Irrigation	4701-03-221	(-) 4600.00	(-) 1724.00
83.	XXXIII	Major & Medium Irrigation	4701-03-237	(-) 302.50	(-) 1813.73
84.	XXXIII	Major & Medium Irrigation	4701-03-239	(-) 2633.00	(-) 1349.57
85.	XXXIII	Major & Medium Irrigation	4701-03-245	(-) 1100.00	(-) 1612.97
86.	XXXIV	Minor Irrigation	2702-03-101-07	(-) 85.00	(-) 7677.73
87.	XXXIV	Minor Irrigation	4702-00-101-10	(-) 2101.86	(-) 6579.12
88.	XXXIV	Minor Irrigation	4702-00-101-12	(-) 11283.57	(-) 13741.51
89.	XXXIV	Minor Irrigation (charged)	4702-00-101-12	(-) 114.20	(-) 1090.43
90.	XXXIV	Minor Irrigation	4702-00-101-16	(-) 1998.65	(-) 2167.09
91.	XXXIV	Minor Irrigation	4702-00-789-15	(-) 3000.00	(-) 3874.84
92.	XXXIV	Minor Irrigation	4702-00-796-12	(-) 3598.10	(-) 1014.59
				(-) 416703.94	(-) 316327.63

Appendix 2.5

Substantial surrenders made during the year

(Refer paragraph 2.4.9; page 35)

(₹ in crore)

Sl. No.	Number and Title of grant	Name of the scheme (Head of Account)	Amount of surrender	Percentage to budget provision
1	V – Revenue, Registration & Relief	Repairs & Restoration of damaged Municipal properties. MH 2245-02-193-(09)	154.12	100
Specific reasons for surrender of entire provision were not intimated.				
2	IX – Fiscal Administration, Planning, Surveys & Statistics	Lumpsum Provision. MH 2052-00-090-(75)	2400.00	100
Specific reasons for surrender of the entire provision were not intimated.				
3	IX – Fiscal Administration, Planning, Surveys & Statistics	Ways and Means Advances from the Reserve Bank of India. MH 6003-110-(05)	2781.85	93
Specific reasons for surrender of the provision were not intimated.				
4	XII – School Education	Construction of buildings for kitchen-cum-store rooms. MH 4202-01-201-(07)	168.30	100
Surrender of entire provision was stated to be for providing loan to AP Educational Welfare Infrastructure Corporation. However, no amount was provided to the Corporation under loan section.				
5	XXXIII – Major & Medium Irrigation	Resettlement & Rehabilitation MH 4701-80-800-(49)	145.00	97
Specific reasons for surrender of the provision were not intimated.				
6	XXXV – Energy	Loans to APTRANSCO for Krishnapatnam Thermal Power Project. MH 6801-00-205-(12)	250.06	100
Reason for the surrender was stated to be due to modification in classification during the year				

Appendix 2.6

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

(Refer paragraph 2.4.10; page 37)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Excess(+)/ Saving(-)	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1	VI-Excise Administration	287.46	(-) 51.85	53.20	1.35
2	VII-Commercial Taxes Administration	345.33	(-) 38.84	40.04	1.20
3	IX-Fiscal Administration, Planning, Surveys and Statistics	11879.07	(-) 1154.65	1196.44	41.79
4	X – Home Administration	3589.89	(+) 251.21	16.39	16.39
5	XI - Roads, Buildings & Ports	1508.96	(-) 354.17	539.61	185.44
6	XXII - Tribal Welfare	998.84	(-) 178.76	249.43	70.67
7	XXVII - Agriculture	2635.93	(-) 561.18	583.69	22.51
Revenue – Charged					
8	I-State Legislature	2.70	(-) 0.83	1.66	0.83
9	IV-General Administration & Elections	28.34	(+) 0.10	1.54	1.54
Capital – Voted					
10	X - Home Administration	51.04	(+) 3.43	30.91	30.91
11	XIII - Higher Education	48.84	(-) 29.87	31.38	1.51
12	XX - Labour & Employment	28.97	(-) 18.46	20.21	1.75
13	XXVII - Agriculture	0.53	(+) 11.08	0.52	0.52
Loans – Voted					
14	XVI-Medical & Health	119.79	(+) 1.28	52.80	52.80
	Total	21525.69	(-) 2121.51	2817.82	429.21

Appendix 2.7
Statement of various grants/appropriations in which saving occurred
but no part of which was surrendered.

(Refer paragraph 2.4.11; page 37)

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
I – Grants			
1	IV	General Administration and Elections (CV)	0.61
2	V	Revenue, Registration and Relief (CV)	101.07
3	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	175.75
4	XXVI	Administration of Religious Endowments (RV)	2.07
5	XXIX	Forest, Science, Technology and Environment (CV)	0.07
6	XXXI	Panchayat Raj (CV)	23.21
7	XXXV	Energy (RV)	863.44
8	XXXVII	Tourism, Art and Culture (CV)	1.39
9	XXXIX	Information Technology and Communications (RV)	50.67
10	XL	Public Enterprises (RV)	0.19
11	XL	Public Enterprises (LV)	1.00
		Total	1219.47
II – Appropriations			
12	III	Administration of Justice (RC)	14.66
13	VII	Commercial Taxes Administration (RC)	0.01
14	XI	Roads, Buildings and Ports (RC)	0.24
15	XVI	Medical and Health (RC)	0.04
16	XX	Labour and Employment (RC)	0.01
17	XXIX	Forest, Science, Technology and Environment (RC)	0.20
18	XXXI	Panchayat Raj (RC)	0.10
19	XXXIII	Major & Medium Irrigation (RC)	13.20
20	XXXVIII	Civil Supplies Administration(RC)	0.01
		Total	28.47
		Grand Total	1247.94

RV: Revenue-Voted, RC: Revenue-Charged, CV: Capital-Voted, LV: Loans-Voted

Appendix 2.8
Details of saving of ₹ 5 crore and above not surrendered
(Refer paragraph 2.4.11; page 37)

(₹ in crore)				
Sl. No.	Number and Name of grant/appropriation	Saving	Surrender	Un-surrendered saving
(1)	(2)	(3)	(4)	(5)
1	I - State Legislature (RV)	12.57	5.89	6.68
2	III - Administration of Justice (RV)	62.47	2.69	59.78
3	IV - General Administration and Elections (RV)	100.03	7.53	92.50
4	V – Revenue, Registration and Relief (RV)	839.77	637.83	201.94
5	IX - Fiscal Administration, Planning, Surveys and Statistics (RC)	526.68	397.26	129.42
6	XI - Roads, Buildings and Ports (CV)	597.44	259.55	337.89
7	XII - School Education (RV)	225.45	54.49	170.96
8	XIII - Higher Education (RV)	224.24	114.29	109.95
9	XV - Sports and Youth Services (RV)	21.37	6.36	15.01
10	XVI - Medical and Health (RV)	370.41	343.33	27.08
11	XVI - Medical and Health (CV)	37.82	29.89	7.93
12	XVII - Municipal Administration and Urban Development (RV)	1381.87	0.65	1381.22
13	XX - Labour and Employment (RV)	87.97	54.09	33.88
14	XXIII - Backward Classes Welfare (RV)	628.83	128.61	500.22
15	XXIII - Backward Classes Welfare (CV)	25.25	1.25	24.00
16	XXV - Women, Child & Disabled Welfare (RV)	800.64	691.19	109.45
17	XXVIII – Animal Husbandry and Fisheries (RV)	128.78	102.30	26.48
18	XXIX - Forest, Science, Technology & Environment (RV)	111.30	33.00	78.30
19	XXX - Co-operation (RV)	40.80	33.82	6.98
20	XXXI - Panchayat Raj (RV)	939.57	105.93	833.64
21	XXXII - Rural Development (RV)	417.25	275.93	141.32
22	XXXIII - Major & Medium Irrigation (RV)	4342.05	2828.09	1513.96
23	XXXIII - Major & Medium Irrigation (CV)	1217.47	471.03	746.44
24	XXXIII - Major & Medium Irrigation (CC)	56.28	16.50	39.78
25	XXXIV - Minor Irrigation (RV)	112.91	1.39	111.52
26	XXXIV - Minor Irrigation (CV)	837.98	316.56	521.42
27	XXXIV - Minor Irrigation (CC)	12.45	1.44	11.01
28	XXXVI - Industries & Commerce (RV)	388.60	314.96	73.64
29	XXXVI - Industries & Commerce (LV)	14.55	0.17	14.38
30	XXXVII – Tourism, Art and Culture (RV)	40.86	2.98	37.88
31	XXXVIII - Civil Supplies Administration (RV)	845.19	761.15	84.04
	Total	15448.85	8000.15	7448.70

RV: Revenue-Voted, RC: Revenue-Charged, CV: Capital-Voted, CC: Capital-Charged, LV: Loans-Voted

Appendix 2.9
Cases of surrender of funds in excess of ₹ 10 crore on
30 and 31 March 2011

(Refer paragraph 2.4.11; page 37)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of surrender
(1)	(2)	(3)	(4)
1	V	2029 Land Revenue	46.72
2		2245 Relief on account of Natural Calamities	588.92
3	VI	2039 State Excise	53.20
4	VII	3604 Compensation and Assignments to Local Bodies and Panchayat Raj	40.04
5	IX	2049 Interest Payments (Charged)	391.81
6		2052 Secretariat General Services	1180.91
7		6004 Loans and Advances from Central Government (Charged)	1851.13
8		7610 Loans to Government Servants	19.47
9	X	2059 Public Works	10.25
10		4055 Capital Outlay on Police	30.91
11		6216 Loans for Housing	61.39
12	XI	3054 Roads and Bridges	531.20
13		4202 Capital Outlay on Education, Sports, Art and Culture	28.74
14		5051 Capital Outlay on Ports and Light Houses	35.07
15		5054 Capital Outlay on Roads and Bridges	195.75
16	XII	2202 General Education	51.22
17		4202 Capital Outlay on Education, Sports, Art and Culture	109.31
18	XIII	2202 General Education	101.03
19		4202 Capital Outlay on Education, Sports, Art and Culture	31.38
20	XIV	2203 Technical Education	71.83
21		4202 Capital Outlay on Education, Sports, Art and Culture	32.63
22	XVI	2059 Public Works	130.79
23		2210 Medical and Public Health	172.31
24		2211 Family Welfare	39.69
25		4210 Capital Outlay on Medical and Public Health	28.14

26		6210 Loans for Medical and Public Health	52.80
27	XVIII	2216 Housing	189.43
28		6216 Loans for Housing	58.31
29	XIX	2220 Information and Publicity	84.79
30	XX	2059 Public Works	31.11
31		2210 Medical and Health	22.32
32		4250 Capital Outlay of Labour and Employment	20.21
33	XXI	2225 Welfare of SC, STs and OBCs	326.19
34		4225 Capital Outlay on Welfare of SC, STs and OBCs	72.19
35	XXII	2225 Welfare of SC, STs and OBCs	247.14
36		4225 Capital Outlay on Welfare of SC, STs and OBCs	23.96
37	XXIII	2225 Welfare of SC, STs and OBCs	126.73
38	XXV	2235 Social Security and Welfare	691.19
39		4235 Capital Outlay on Social Security and Welfare	68.71
40	XXVII	2401 Crop Husbandry	567.44
41		2851 Village and Small Industries	16.25
42	XXVIII	2403 Animal Husbandry	89.76
43		2405 Fisheries	12.26
44	XXIX	2402 Soil and Water Conservation	33.00
45	XXX	2425 Co-operation	33.82
46	XXXI	2515 Other Rural Development Programmes	103.82
47	XXXII	2501 Special Programmes for Rural Development	275.93
48	XXXIII	2701 Major and Medium Irrigation	11.02
49		4701 Capital Outlay on Major and Medium Irrigation	440.81
50		4701 Capital Outlay on Major and Medium Irrigation (Charged)	16.31
51		4711 Capital Outlay on Flood Control Projects	15.22
52	XXXIV	4702 Capital Outlay on Minor Irrigation	316.56
53	XXXVI	2851 Village and Small Industries	264.90
54		3453 Foreign Trade and Export Promotion	49.98
55	XXXVIII	2236 Nutrition	759.97
		Total	10855.97

Appendix 2.10
Irregular drawal of advances from the Contingency Fund

(Refer paragraph 2.6; page 39)

Sl. No.	Particulars	High Court case no. and date of Order.	Date of Administrative Sanction	Date of sanction from Contingency Fund	Amount drawn by and date of drawal	Amount (₹ in crore)	Paid to & date of payment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Acquisition of land for the establishment of Ordinance factory at Indrakaran village – Sangareddy Mandal, Medak District - payment of decretal charges - ₹ 1,52,45,266	OP no.553/87 and in AS No.33/2000 and batch cases dated, 03-02-2006.	G.O.Rt.No.85 Industries & Commerce (INF) Dept. dated, 04-02-2010.	G.O.Rt.No.1179 Finance (BG.I) Department dated, 22-03-2010.	DAO, RDO Office, Sangareddy DTO, dated 26-05-2010.	1.52	Additional Districts & Sessions Judge Medak at Sangareddy on 24-06-2010.	The administrative sanction was delayed by four years. Also, the amount from the Contingency fund was drawn with a delay of two months and paid to the Additional Districts & Sessions Judge Medak at Sangareddy with a delay of 29 days.
2	Construction of B2 type additional quarters at Patigadda, Secunderabad - payment of decretal charges - ₹ 1,57,36,913.	CMA No.777/1996 dated, 12-07-2007.	G.O.Rt.No.141 Transport, Roads & Buildings (B.II) Department dated, 11-02-2011.	G.O.Rt.No.875 Finance (BG.I) Department dated, 23-03-2011.	E.E., R&B, North Buildings Division, Hyderabad, dated, 26-03-2011.	1.57	II Additional Chief Judge, City Civil Court, Hyderabad on 29-03-2011.	The administrative sanction was delayed by three years six months.
3	Land acquisition for the formation of Inner Ring Road at (i) Sagboul and Katedan villages Rajendranagar Mandal, Hyderabad – payment of decretal charges - ₹ 1,44,58,418.	O.P.Nos.126/1995, 194, 195, 198 & 205/1996 (LAAS Nos.365, 381,382,386 & 591 of 2005) dated 26-07-2007.	G.O.Rt.No.405 Transport, Roads & Buildings (R-III) Dept. dated, 26-04-2010.	G.O.Rt.No.2144 Finance (BG.I) Department dated, 27-04-2010.	E.E., R&B, City Roads Division, A.C. Guards, Hyderabad, dated, 27-04-2010.	1.16	II Additional Senior Civil Judge, Rangareddy District on 01-06-2010.	The administrative sanction was delayed by two years nine months and the amount was paid to the court with a delay of 35 days. Out of ₹ 1,44,58,418 only an amount of ₹ 116,16,055 was deposited with the Court. The balance ₹ 28,42,363 is lying in the bank account of the RDO (Bank of India, Attapur Branch).

4	Kakinada Deep Water Port Dredging and Navigational Aids – payment of decretal charges – ₹ 3,89,98,026	CMAMP 270/2010 in CMA No.1136/2009 dated 24-02-2010.	G.O.M.s.No.18, Infrastructure and Investment (Ports-II) department, dated 10-12-2010.	G.O.Rt.No.158 Finance (BG.I) Department 19-01-2011.	Director of Ports, Kakinada, dated, 30-03-2011.	3.90	Cheque is lying with the Director of Ports Kakinada pending orders for extension of time from Honourable High Court of AP.	There was administrative delay by nine months. Also, the amount was drawn with a delay by 2 months. The cheque when submitted to the III Additional District Judge, Kakinada on 15-04-2011, was disallowed as the due date (04-05-2010) of submission of the cheque fixed by the Honourable High Court was expired.
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Appendix 3.1
Department-wise details of pending DC bills at the end of 2010-11
(Refer paragraph 3.2; page 41)

(₹ in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Agriculture	686	692.63
2	Revenue, Registration & Relief	6279	414.69
3	Medical & Health	83675	94.79
4	Education	19947	93.44
5	Home	1476	47.76
6	Panchayat Raj & Rural Development	1430	44.91
7	General Administration	2787	19.74
8	Finance	548	16.35
9	Animal Husbandry and Fisheries	25	8.85
10	Sports & Youth Services	419	7.72
11	Municipal Administration & Urban Development	31	7.33
12	Asst. Secretaries to Government, Secretariat Department	86	5.22
13	Law	20	4.53
14	Information and Public Relations	570	1.76
15	Industries	3	1.17
16	Tourism, Art & Culture	2	1.00
17	Commercial Taxes Administration	11	0.94
18	Dr. MCRHRD Institute, Hyderabad	2	0.93
19	Civil Supplies Administration	12	0.66
20	Irrigation and Command Area Development	29	0.62
21	Roads & Buildings	22	0.35
22	Labour, Employment and Training	24	0.30
23	Tribal Welfare	8	0.29
24	Social Welfare	14	0.15
25	APPSC	6	0.14
26	Women Child and Disabled Welfare	8	0.09
27	Energy	4	0.02
28	Forest, Science, Technology and Environment	2	0.02
29	Special Commissioner, AP at New Delhi	1	#
30	BC Welfare	4	@
	Total	118131	1466.40

Rs.34,400 @ Rs.20,947

Appendix 3.2

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

(Refer paragraph 3.4; page 42)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Placement of SAR in the Legislature	Accounts due for the years	Period of delay in months (as of June 2011)
Urban Development Authorities						
1	Hyderabad Metropolitan Development Authority ⁵	2009-10	2008-09	2000-01	2009-10 2010-11	15 3
2	Visakhapatnam Urban Development Authority	2008-09	2008-09	2001-02	2009-10 2010-11	15 3
3	Tirupati Urban Development Authority	2008-09	2009-10	2001-02	2010-11	3
4	Kakatiya Urban Development Authority	2008-09	2006-07	1998-99	2007-08 2008-09 2009-10 2010-11	39 27 15 3
5	Vijayawada-Guntur-Tenali-Mangalagiri-Urban Development Authority	2009-10	2008-09	2000-01	2009-10 2010-11	15 3
6	AP Vaidya Vidhana Parishad	2009-10	2005-06	1999-00	2006-07 2007-08 2008-09 2009-10 2010-11	51 39 27 15 3
7	AP Khadi Village Industries Board	2009-10	2007-08	1999-00	2008-09 2009-10 2010-11	27 15 3
8	Sri Satya Sai Urban Development Authority*	2008-09	2002-03*	*	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11	87 75 63 51 39 27 15 3
9	Hyderabad Metropolitan Water Supply & Sewerage Board	2009-10	2005-06	Not required as per the bye-laws	2006-07 2007-08 2008-09 2009-10 2010-11	51 39 27 15 3
10	Environment Protection Training and Research Institute	2009-10	2009-10		2010-11	3

Integrated Tribal Development Agencies						
11	Bhadrachalam	2011-12	2008-09	Not required as per the bye-laws	2010-11	3
12	Seethampet	2011-12	2008-09		2009-10 2010-11	15 3
13	Srisailem	2011-12	2006-07		2007-08 2008-09 2009-10 2010-11	39 27 15 3
14	Parvathipuram	2011-12	2008-09		2009-10 2010-11	15 3
15	Paderu	2011-12	2006-07		2007-08 2008-09 2009-10 2010-11	39 27 15 3
16	Rampachodavaram	2011-12	2006-07		2007-08 2008-09 2009-10 2010-11	39 27 15 3
17	Utnoor	2011-12	2007-08		2008-09 2009-10 2010-11	27 15 3
18	Nellore	2011-12	2008-09		2009-10 2010-11	15 3
19	K.R. Puram	2011-12	2007-08		2008-09 2009-10 2010-11	27 15 3
20	Eturunagaram	2011-12	2006-07		2007-08 2008-09 2009-10 2010-11	39 27 15 3

\$ The 'Hyderabad Metropolitan Development Authority' was formerly known as "Hyderabad Urban Development Authority".

* Though, initially the annual accounts up to 2002-03 were submitted to this office, audit could not be taken up as the initial records were stated to have been burnt in a fire accident. The Authority expressed their inability to reconstruct the records. Hence, audit can be taken up only from the year 2003-04 subject to production of accounts.

Appendix 3.3

Statement of finalisation of accounts and the Government investment in departmentally managed Commercial and Quasi-Commercial Undertakings

(Refer paragraph 3.5; page 43)

Sl. No.	Name of the Undertaking	Accounts finalised up to	Investment as per the last accounts finalised (₹ in crore)	Remarks
Education Department				
1	Andhra Pradesh Government Text Book Press, Hyderabad.	1977-78	1.06	Revised accounts from 1978-79 to 1985-86 and accounts from 1986-87 to 2000-01 were received in August 2004 and the same were not certified as the management did not produce supporting registers/records for verification of accounts.
Home Department				
2	Government Central Press, Hyderabad	Revised accounts are awaited for 1967-68 and 1968-69. Accounts are awaited from 1969-70.	Not available	Despite constant pursuance by the AG(C&RA), accounts are awaited from 1969-70. Revised accounts are awaited for 1967-68 and 1968-69.
3	Government Regional Press, Kurnool	Accounts are awaited from 1971-72.	Not available	Despite constant pursuance by the AG(C&RA), accounts are also awaited from 1971-72.
4	Government Regional Press, Vijayawada	Accounts are awaited from 1983-84.	Not available	Despite constant pursuance by the AG(C&RA) accounts are awaited from 1983-84.
Revenue Department				
5	Government Distillery, Narayanaguda, Hyderabad	Revised accounts for 1992-93 and 1993-94 are awaited.	Not available	The unit stopped production with effect from October 1993. Revised accounts for 1992-93 and 1993-94 could not be certified due to non-availability of records.
Finance Department				
6	Andhra Pradesh Government Life Insurance, Hyderabad	2005-06	NIL	Despite constant pursuance by the AG(C&RA) accounts are awaited from 2006-07.
Animal Husbandry and Fisheries Department				
7	Ice-cum-Cold Storage Plant, Tungabhadra Dam.	2009-10	0.12	Audit Certificate for 2007-08 to 2009-10 issued in April, 2011.
8	Fishnet Making Plant, Tungabhadra Dam	2009-10	0.83	Audit certificate for 2007-08 to 2009-10 issued in August, 2011. The unit has been closed with effect from May 2010.
9	Fish Seed Farm, Tungabhadra Dam	Accounts are awaited since inception from 1963-64.	Not available	Despite constant pursuance by the AG(C&RA) accounts are awaited from 1963-64.

Appendix 3.4
Department/year-wise break-up of the cases of misappropriation,
defalcation, etc.
(Cases where final action was pending at the end of 30 April 2011)

(Refer paragraph: 3.7; page 44)

(Rupees in lakh)

Sl. No.	Department	Up to 2006-07		2007-08		Total	
		N	A	N	A	N	A
1	Agriculture and Cooperation	17	62.88	-	-	17	62.88
2	Animal Husbandry and Fisheries	4	2.63	-	-	4	2.63
3	Education	34	91.54	1	20.66	35	112.20
4	Environment, Forests, Science and Technology	10	102.37	-	-	10	102.37
5	Finance and Planning (Treasuries and Accounts)	7	188.32	-	-	7	188.32
6	Health, Medical and Family Welfare	55	174.18	2	11.03	57	185.21
7	Home	14	19.93	-	-	14	19.93
8	Industries and Commerce	1	ANF	-	-	1	ANF
9	Labour, Employment, Training and Factories	4	5.02	-	-	4	5.02
10	Law	11	43.05	-	-	11	43.05
11	Legislature	1	7.80	-	-	1	7.80
12	Municipal Administration and Urban Development	1	4.35	-	-	1	4.35
13	Panchayat Raj and Rural Development	22	196.88	-	-	22	196.88
14	Revenue	259	99.23	1	0.40	260	99.63
15	Social Welfare (including Tribal Welfare)	26	2429.94	-	-	26	2429.94
16	Transport, Roads and Buildings	2	3.46	-	-	2	3.46
	Total	468	3431.58	4	32.09	472	3463.67

N-Number of cases A-Amount ANF – Amount Not Furnished
 No cases reported during the years 2008-09 to 2010-11

Appendix 4.1

Glossary of terms

Terms	Basis of calculation
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)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
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)
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or Avoidance of debt
Terms	Description
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
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> .
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 on enacting the FRBM Act and debt waiver is granted on fiscal performance, linked to the reduction of revenue deficits of States

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.
Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at categorized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised 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.
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.
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. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$
Debt sustainability	The debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
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. Non debt receipts = incremental growth of revenue receipts – Incremental growth of interest payments – Incremental primary revenue expenditure.
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.

Appendix 4.2

Acronyms and abbreviations

Acronym		Full form
AC Bills	:	Abstract Contingent Bills
AE	:	Aggregate Expenditure
AIDS	:	Acquired Immuno-Deficiency Syndrome
ANGRAU	:	Acharya N.G. Ranga Agriculture University
APFRBM Act	:	Andhra Pradesh Fiscal Responsibility and Budget Management Act
APGENCO	:	Andhra Pradesh Generation Corporation
APIDCL	:	Andhra Pradesh Industrial Development Corporation Limited
APLSDA	:	Andhra Pradesh Live Stock Development Agency
APMETI	:	State Agricultural Management and Extension Training Institute
APMIP	:	Andhra Pradesh Micro Irrigation Project
APOILFED	:	Andhra Pradesh Co-Operative Oil Seeds Grower's Federation
APRFC	:	Andhra Pradesh Power Finance Corporation
APRPRP	:	Andhra Pradesh Rural Poverty Reduction Project
APS e-COPS	:	Andhra Pradesh Society for Electronic Computerisation of Police Services
APSACS	:	Andhra Pradesh State AIDS Control Society
APSHM	:	Andhra Pradesh State Horticulture Mission
APSREGS	:	Andhra Pradesh State Rural Employment Guarantee Scheme
APSRDA	:	Andhra Pradesh State Rural Roads Development Agency
APSRTC	:	Andhra Pradesh State Road Transport Corporation
APSSDCL	:	Andhra Pradesh State Seeds Development Corporation Limited
APTRANSCO	:	Transmission Corporation of Andhra Pradesh
BE	:	Budget Estimates
CAG	:	Comptroller and Auditor General of India
CAGR	:	Compound Annual Growth Rate
CB	:	Closing Balance
C&DA	:	Commissioner and Director of Agriculture
CE	:	Capital Expenditure
CF	:	Contingency Fund
CGA	:	Controller General of Accounts
CSS	:	Centrally Sponsored Schemes

DC Bills	:	Detailed Contingent Bills
DDs	:	Demand Drafts
DE	:	Development Expenditure
DPIP	:	District Poverty Initiatives Programme
DRDA	:	District Rural Development Agency
DWCRA	:	Development of Women and Children in Rural Areas
DWSM	:	Drinking Water and Sanitation Mission
EAP	:	Externally Aided Projects
FCP	:	Fiscal Correction Path
FD	:	Fiscal Deficit
FPSS	:	Fiscal Policy Strategy Statement
FRL	:	Fiscal Responsibility Legislation
GOI	:	Government of India
GSDP	:	Gross State Domestic Product
HMWS&SB	:	Hyderabad Metropolitan Water Supply and Sewerage Board
HODs	:	Heads of Departments
IAY	:	Indira Awas Yojana
INDIRAMMA	:	Integrated Novel Development in Rural Areas and Modal Municipal Areas
JNNURM	:	Jawaharlal Nehru National Urban Renewal Mission
LPG	:	Liquified Petroleum Gas
MEFS	:	Macro Economic Framework Statement
NEDCAP	:	Non-conventional Energy Development Corporation of Andhra Pradesh
NOAPS	:	National Old Age Pension Scheme
NPRE	:	Non-Plan Revenue Expenditure
NRDWP	:	National Rural Drinking Water Programme
NREGM	:	National Rural Employment Guarantee Mission
NRHM	:	National Rural Health Mission
NSSF	:	National Small Savings Fund
NTR	:	Non-Tax Revenue
O&M	:	Operations and Maintenance
OTR	:	Own Tax Revenue
OU	:	Osmania University
PAC	:	Public Accounts Committee

PD	:	Primary Deficit
PERT Chart	:	Programme/Project Evaluation and Review Technique
PF	:	Provident Fund
PPO	:	Pension Payment Order
PMS	:	Post Matric Scholarship
PRC	:	Pay Revision Commission
RBI	:	Reserve Bank of India
RD	:	Revenue Deficit
RDO	:	Revenue Divisional Officer
RE	:	Revenue Expenditure
RMSA	:	Rashtriya Madhyamik Shiksha Abhiyan
RR	:	Revenue Receipts
RR Act	:	Revenue Recovery Act
RTF	:	Reimbursement of Tuition Fees
RVMA	:	Rajiv Vidya Mission Authority
S&W	:	Salaries and Wages
SAAP	:	Sports Authority of Andhra Pradesh
SBCS	:	State Blindness Control Society
SDL	:	State Development Loan
SDRF	:	State Disaster Relief Fund
SH&FWS	:	State Health and Family Welfare Society
SSA	:	Sarva Siksha Abhiyan
SSE	:	Social Sector Expenditure
STBCS	:	State TB Control Society
SWSM	:	State Water Supply Mission
TE	:	Total Expenditure
TFC	:	Twelfth Finance Commission
UC	:	Utilization Certificate
VAT	:	Value Added Tax
WMA	:	Ways and Means Advances