



सत्यमेव जयते

# Accounts at a Glance 2012-13



Government of Andhra Pradesh



Government of Andhra Pradesh

ACCOUNTS AT A GLANCE  
2012-2013

PRINCIPAL ACCOUNTANT GENERAL  
(Accounts and Entitlements)

ANDHRA PRADESH, HYDERABAD



Andhra Pradesh Legislative Assembly

## PREFACE

The publication, 'Accounts at a Glance', is prepared annually under the directions of the Comptroller and Auditor General of India, and is intended to distil and make more accessible the voluminous information contained in the Finance and Appropriation Accounts that are placed every year before the appropriate Legislatures in accordance with Article 149 of the Constitution of India.


This year also, the Finance and Appropriation Accounts & Accounts at a Glance are provided in digital version. A combined reading of the digital version of Finance and Appropriation Accounts and Accounts at a Glance will help the stakeholder to more effectively comprehend the various facets of the finances of the Government of Andhra Pradesh.

As always, suggestions and comments are welcome.

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Place : Hyderabad

Date : 17 January 2014



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## OVERVIEW

### 1.1 Introduction

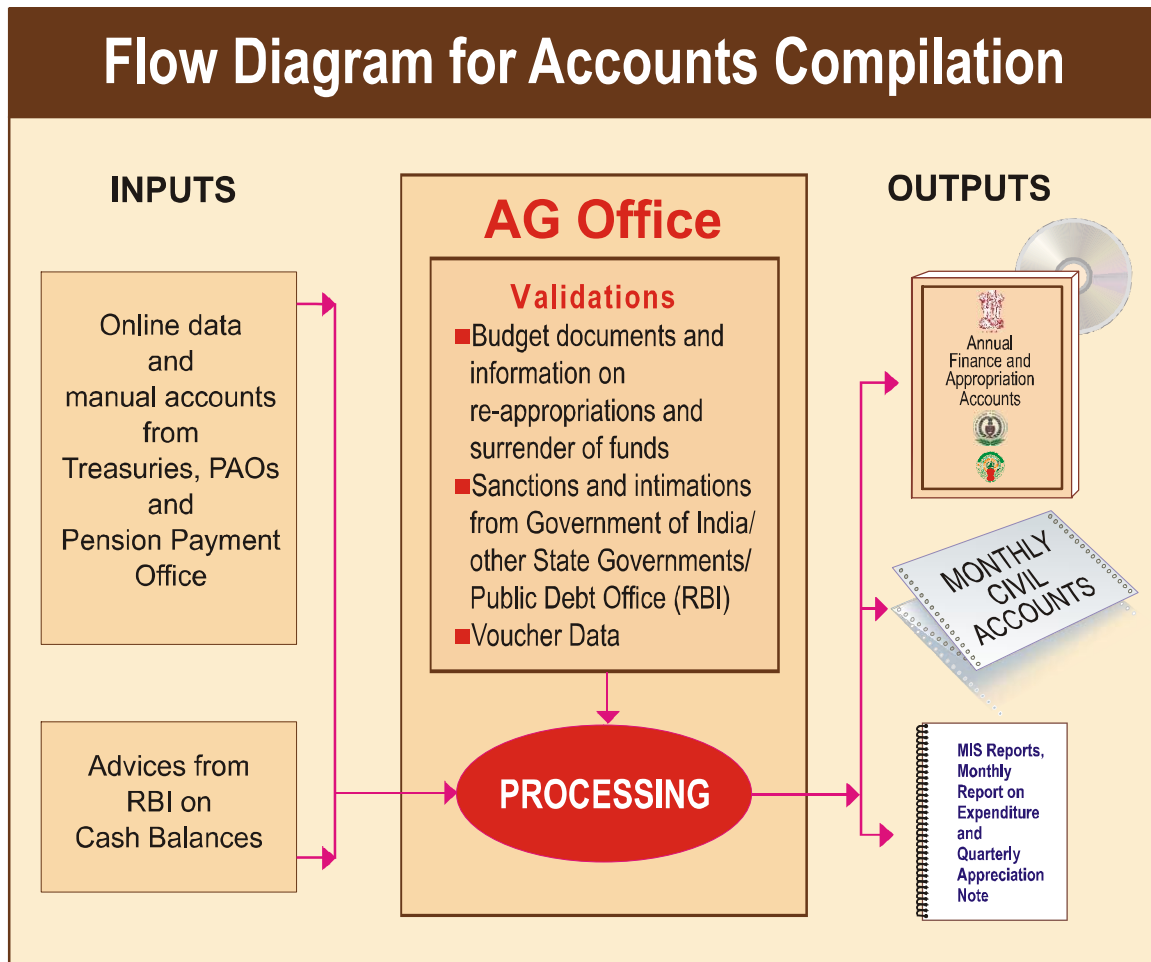
The Principal Accountant General (Accounts and Entitlements), Andhra Pradesh compiles the accounts of receipts and expenditure of the Government of Andhra Pradesh. This compilation is based on the initial accounts rendered by the District Treasuries and Pay and Accounts Offices (PAOs) of the State Government, information received from the Government of India and other State Governments on their financial transactions with the Government of Andhra Pradesh and intimations (known as advices) of the Reserve Bank of India regarding changes to the State's Cash Balance. Based on these, the Principal Accountant General (A&E) furnishes the Monthly Civil Accounts to the Finance Department. At the end of the year, after audit by the Principal Accountant General (G&SSA), Andhra Pradesh, and certification by the Comptroller and Auditor General of India, the Principal Accountant General (A&E) submits the Finance Accounts and the Appropriation Accounts of the State Government to the Governor and the Finance Department for placing before the State Legislature.

### 1.2 Structure of Accounts

#### 1.2.1 Government Accounts are kept in three parts:

<p><b>Part I</b> <b>CONSOLIDATED FUND</b></p>	<p>Comprises all receipts of the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon)</p> <p>All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), is met from this Fund.</p>
<p><b>Part II</b> <b>CONTINGENCY FUND</b></p>	<p>The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorisation by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund.</p> <p>The corpus of this fund for the Government of Andhra Pradesh is ₹50 crore.</p>
<p><b>Part III</b> <b>PUBLIC ACCOUNT</b></p>	<p>All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee.</p> <p>The Public Account comprises: Repayables like Small Savings and Provident Funds; Reserve Funds; Deposits and Advances. Suspense and Miscellaneous transactions (adjusting entries pending booking to final heads of account); Remittances between accounting entities; and Cash Balance.</p>

## 1.2.2 *Compilation of Accounts*



## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 *Finance Accounts*

The two volumes of the Finance Accounts contain details of the receipts and disbursements of the Government for the year. Volume I contains the certificate of the Comptroller and Auditor General of India, summarised statements of overall receipts and disbursements and 'notes to accounts' containing the summary of significant accounting policies, quality of accounts and other items; Volume II contains other summarised statements (Part-I), detailed statements (Part-II) and appendices (Part-III).

Receipts and Disbursements of the State Government during 2012-13 are as below:

(In ₹ Crore)

<b>Receipts</b> (Total: 1,21,764)	<b>Revenue</b> (Total: 1,03,830)	Tax Revenue	80,146
		Non-tax Revenue	15,999
		Grants-in-aid & Contributions	7,685
	<b>Capital</b> (Total: 17,934)	Recovery of Loans and Advances	426
		Borrowings and other Liabilities (*)	17,508
<b>Disbursements</b> (Total:1,21,764)	Revenue		1,02,702
	Capital		15,149
	Loans and Advances		3,913

\* Borrowings and other Liabilities: Net of Public Debt (Receipts-Disbursements) + Net of Contingency Fund + Net of Public Account (Receipts - Disbursements) + Net of Opening and Closing Cash Balance.

In addition to the Budget approved for the year by the Andhra Pradesh Legislature, Government of India transfers funds directly to State Implementing Agencies and Non Government Organisations (NGOs) in the State for spending on various schemes and programmes. Such transfers (amounting to ₹8,276 crore this year) are not reflected in the accounts of the State Government, but have been shown at Appendix VII in Volume II of the Finance Accounts.

### *1.3.2 Appropriation Accounts*

Under the Constitution, no expenditure can be incurred by the Government except with the authorisation of the Legislature. Barring certain expenditure specified in the Constitution as "charged" on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be "voted". The Budget of the Andhra Pradesh Government has 16 charged Appropriations and 40 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriations authorised by the Legislature through the Appropriation Act of each year.

At the end of the year, the expenditure of the Government of Andhra Pradesh against the budget approved by the Legislature, showed a net savings of ₹26,528 crore (17 per cent of estimates) certain grants, like those relating to General Administration & Elections (61 per cent under Capital) Revenue Registration & Relief (81 per cent under Capital), Municipal Administration & Urban Development (48 per cent under Revenue) & Social welfare (63 per cent under Capital) showed substantial savings.

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting to service heads. Detailed Contingent (DC) Bills are required to be presented subsequently along with supporting documents within a period of 90 days. Delayed submission or prolonged non-submission of supporting DC bills, affect the completeness of accounts. To the end of 31 March 2013, a total of 1,03,395 DC Bills amounting to ₹1,371 crore drawn before 1 January 2013 are outstanding. Details are given below:

Year	AC Bills Drawn		DC Bills submitted		Outstanding DC Bills	
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
Upto 2010-11	1,19,367	1,603	17,303	1,019	1,02,064	584
2011-12	2,545	932	2,027	463	518	469
2012-13 (to end of 12/2012)	1,706	616	893	298	813	318
Total	1,23,618	3,151	20,223	1,780	1,03,395	1,371

Out of ₹651 crore drawn against AC Bills in 2012-13, AC bills amounting to ₹31 crore were drawn in March 2013 alone, out of which ₹6 crore was drawn on the last day of the financial year. Significant expenditure against AC bills in the month of March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control.

The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. Details of PD accounts as per the information furnished by the Treasuries and their Directorate are given below:

No. of PD Accounts existing at the start of the year/ amount involved		No. of PD Accounts opened during the year/ amount involved		No. of PD Accounts closed at the end of the year/ amount involved		No. of PD Accounts existing at the close of the year/ amount involved		No. of PD Accounts for which departmental officers have verified/ reconciled balances	
Number	Amount (₹ in Crore)	Number	Amount (₹ in Crore)	Number	Amount (₹ in Crore)	Number	Amount (₹ in Crore)	Number	Amount (₹ in Crore)
1,04,603	13,060	135	41	2,218	10	1,02,520	13,091	1,02,256	13,039



## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

Reserve Bank of India (RBI) extends Ways and Means Advances (WMA) and Overdraft (OD) facilities to enable State Governments to tide over temporary shortfalls in their cash balances. During 2012-13, Government of Andhra Pradesh has not availed any Ways and Means Advances (WMA) and Overdraft (OD) facility.

### Sources and Application of Funds

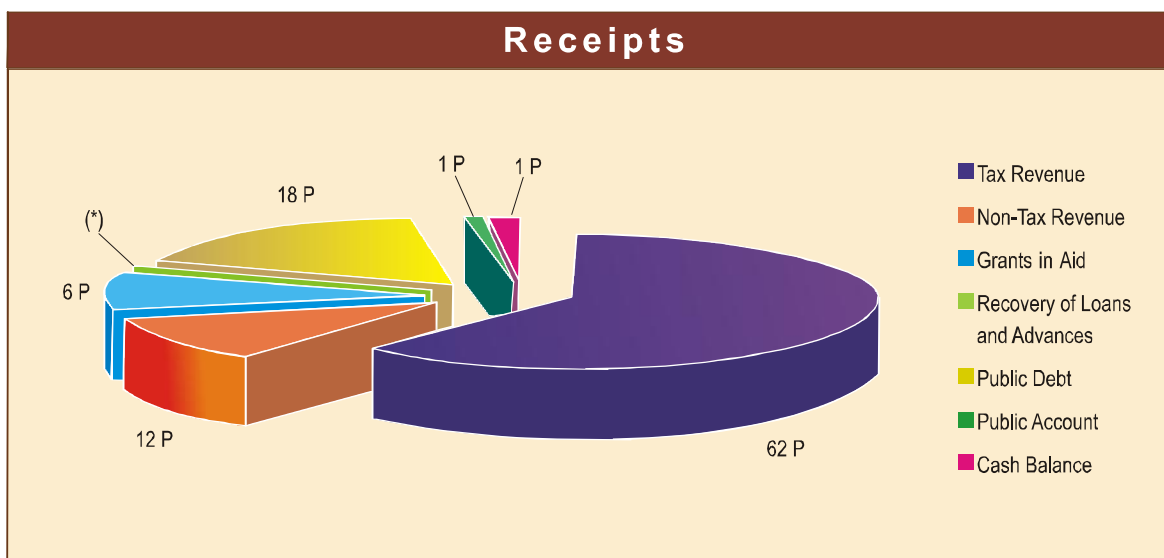
(In ₹ Crore)

	PARTICULARS	AMOUNT
	<b>SOURCES</b>	Opening Cash Balance as on 1-4-2012
Revenue Receipts		1,03,830
Recovery of Loans & Advances		426
Public Debt*		23,311
Small Savings, Provident Fund & Others*		3,580
Reserves & Sinking Funds*		3,593
Deposits Received*		48,586
Civil Advances Repaid*		136
Suspense Account*		1,30,803
Remittances*		18,039
<b>TOTAL</b>		<b>3,32,711</b>

<b>APPLICATION</b>	Revenue Expenditure	1,02,702
	Capital Expenditure	15,149
	Loans Given	3,913
	Repayment of Public Debt*	7,677
	Small Savings Provident Fund & Others*	2,390
	Reserves & Sinking Funds*	3,511
	Deposits Spent*	46,920
	Civil Advances Given*	136
	Suspense Account*	1,32,150
	Remittances*	18,720
	Contingency Fund	2
Closing Cash Balance as on 31-03-2013	(-)-559	
<b>TOTAL</b>	<b>3,32,711</b>	

- Note:
- Items indicated with "\*" are gross figures, and are eventually to be netted off, reducing the 'Total'.
  - The Suspense accounts include ₹1,09,551 crore invested in treasury bills which is shown on the 'Application' side, and ₹1,08,469 crore worth of treasury bills sold through the RBI (a process known as 'rediscounting' and/or 'matured value' of treasury bills) which is shown on the 'Sources' side..

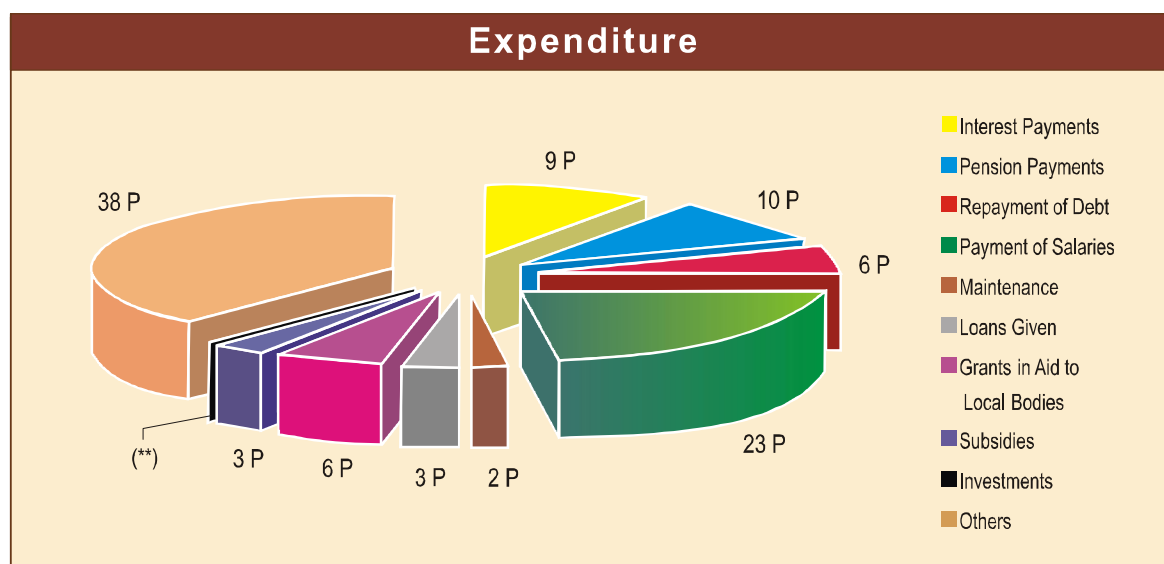
### 1.4.2 Where the Rupee came from



Note : Public Account and Cash Balance components above are taken as 'net' and not 'gross' as shown in the Sources & Application Table (para 1.4).

(\*) Negligible – less than 0.5P

### 1.4.3 Where the Rupee went



Note : i) The Contingency Fund Figure is 'net' and not 'gross' as shown in the Sources and Application Table (para 1.4).

ii) Others include Capital Expenditure (₹15,149 crore) and components other than above.

(\*\*) Negligible – less than 0.5P

## 1.5 Highlights of Accounts

(In ₹ Crore)

Component	B.E 2012 - 13	Actuals	Percentage of actuals to B.E	Percentage of actuals to GSDP(\$)
1. Tax Revenue (@)	87,986	80,146	91	11
2. Non-tax Revenue (A)	13,852	15,999	115	2
3. Grants-in-aid & Contributions	14,949	7,685	51	1
4. Revenue Receipts (1+2+3)	1,16,787	1,03,830	89	14
5. Recovery of Loans and Advances	245	426	174	...
6. Borrowings & other Liabilities (B)	20,009	17,508	88	2
7. Capital Receipts (5+6)	20,254	17,934	89	2
8. Total Receipts(4+7)	1,37,041	1,21,764	89	16
9. Non-plan Expenditure (*)	83,011	78,051	94	10
10. NPE on Revenue Account	82,235	77,461	94	10
11. NPE on Interest Payments out of 10	12,226	11,662	95	2
12. NPE on Capital Account	776	590	76	...
13. Plan Expenditure (*)	54,030	43,713	81	6
14. PE on Revenue Account	30,107	25,241	84	3
15. PE on Capital Account	23,923	18,472	77	2
16. Total Expenditure (9+13) (¥)	1,37,041	1,21,764	89	16
17. Revenue Expenditure (10+14)	1,12,342	1,02,702	91	14
18. Capital Expenditure(12+15) (#)	24,699	19,062	77	3
19. Revenue Surplus (4-17)	4,445	1,128	25	...
20. Fiscal Deficit (4+5-16)	20,009	17,508	88	2

@ Includes State's share of Union Taxes of ₹20,271 crore.

(\$) GSDP figure of ₹7,45,782 crore adopted as provided by Directorate of Economics and Statistics, Government of Andhra Pradesh.

(#) Expenditure on Capital Account includes Capital Expenditure (₹15,149 crore) and Loans and Advances disbursed (₹3,913 crore)

(\*) Expenditure includes Loans and Advances under Non-plan (₹579 crore) and under Plan (₹3,334 crore) and excludes expenditure on Public Debt (₹7,677 crore).

(¥) Expenditure does not include Public Debt as net of Public Debt has been taken under Borrowings and Liabilities

(A) Includes ₹15 crore written off from Central loans as per 13th Finance Commission recommendation and adjusted to MH-0075.

(B) Borrowings and other liabilities: Net (Receipts-Disbursements) of Public debt (₹15,634 crore) + Net of Contingency fund (₹(-)2 crore) + Net (Receipts-Disbursements) of Public Account (₹909 crore) + Net of Opening and Closing cash balance (₹967 crore).

The Revenue Surplus of ₹1,128crore (₹3,138 crore in 2011-12) and Fiscal Deficit of ₹17,508crore (₹15,402 crore in 2011-12) represented 0.15 per cent and 2.35 per cent of the Gross State Domestic Product (GSDP)<sup>1</sup> respectively. The Fiscal Deficit constituted 14 per cent of total expenditure. Around 52 per cent of the Revenue Receipts (₹1,03,830crore) of the State Government was spent on Committed Expenditure like Salaries<sup>2</sup> (₹30,072crore), Interest Payments (₹11,662 crore) and Pensions (₹12,089 crore).

## 1.6 What the Deficit and Surplus indicate

<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit /Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the borrowings should be invested in capital projects.

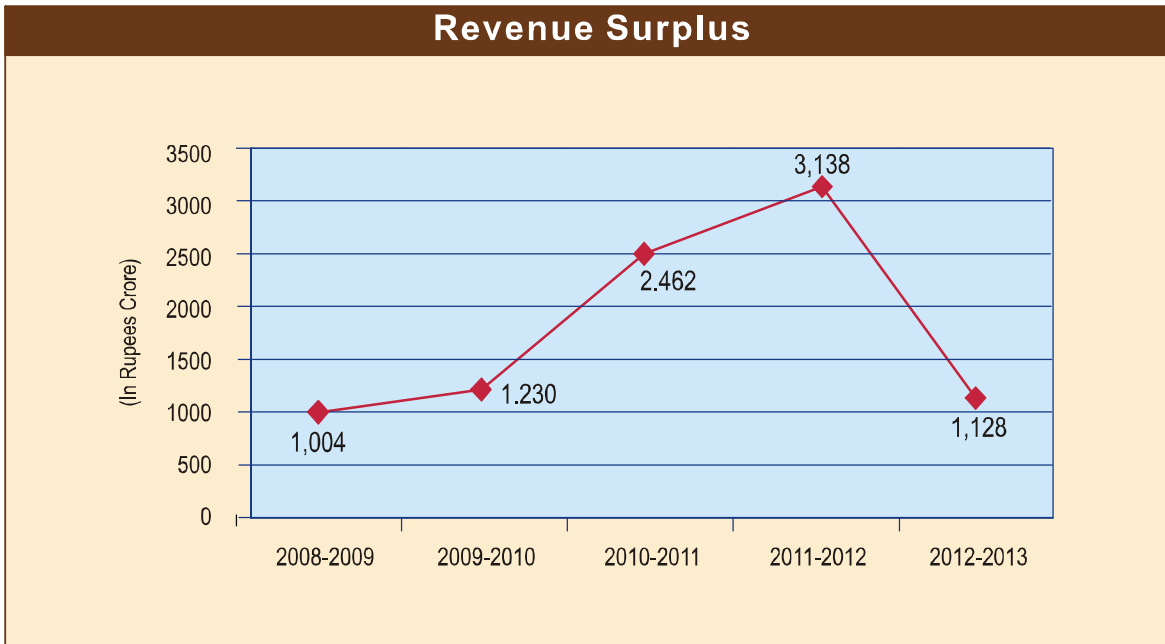
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. Prudent financial management involves the generation of an annual Revenue Surplus (Revenue Receipt exceeding Revenue Expenditure). The Twelfth Finance Commission recommended that States enact their own Fiscal Responsibility and Budget Management (FRBM) Acts committing them to achieving Revenue Surplus and limiting Fiscal Deficit to 3 per cent of GSDP by 2009-10.

Andhra Pradesh, which enacted its FRBM Act in 2005, maintained Revenue Surplus since 2006-07 onwards. Revenue Surplus decreased by ₹2,010 crore (64 Per cent) during 2012-13, when compared to previous year. In compliance with the recommendations of Finance Commission, State of Andhra Pradesh has maintained Fiscal Deficit - GSDP ratio at 3 per cent in 2008-09 and 2009-2010 & at 2 per cent in 2010-11 and 2011-12 financial years.

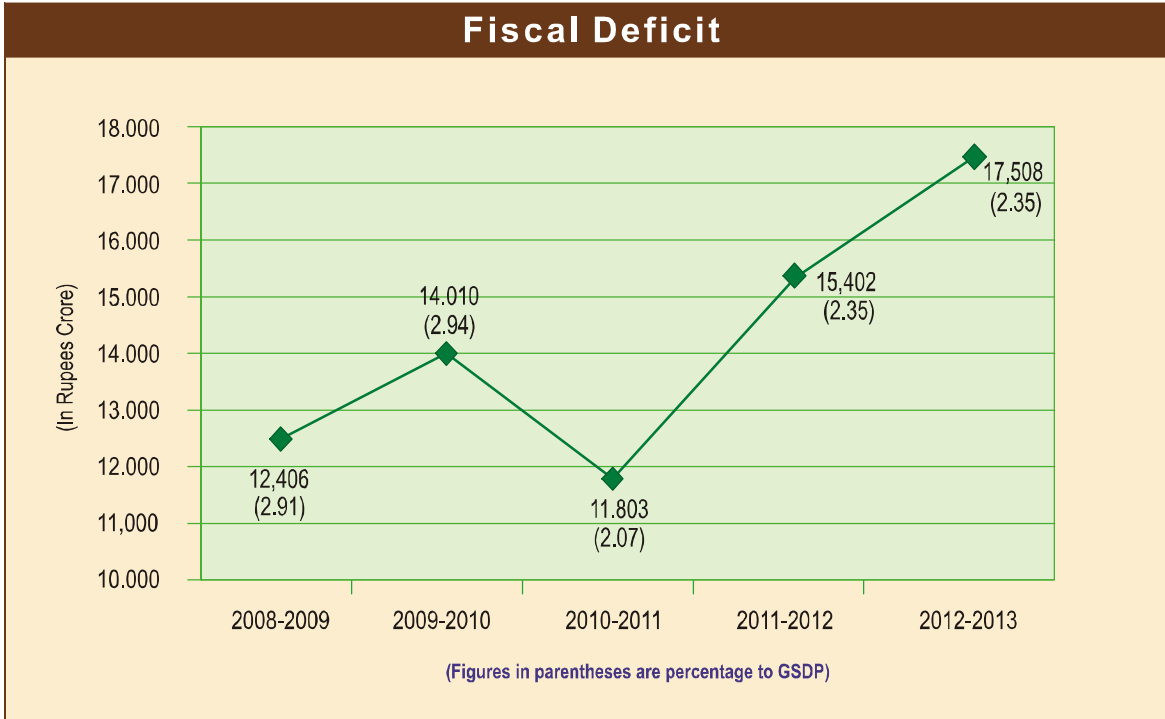
<sup>1</sup> GSDP figures in this publication are adopted as provided by the Directorate of Economics and Statistics, Government of Andhra Pradesh, for the revised current figures of previous years and for current year.

<sup>2</sup> Includes detailed heads 010-Salaries (₹25,725crore), 020-Wages (₹41 crore), 030-Overtime allowance (0.16 crore), 270/273-Work charged establishment (₹486 crore) & 310/311-Grants-in-aid towards salaries (₹3,820 crore).

### 1.6.1 Trend of Revenue Surplus

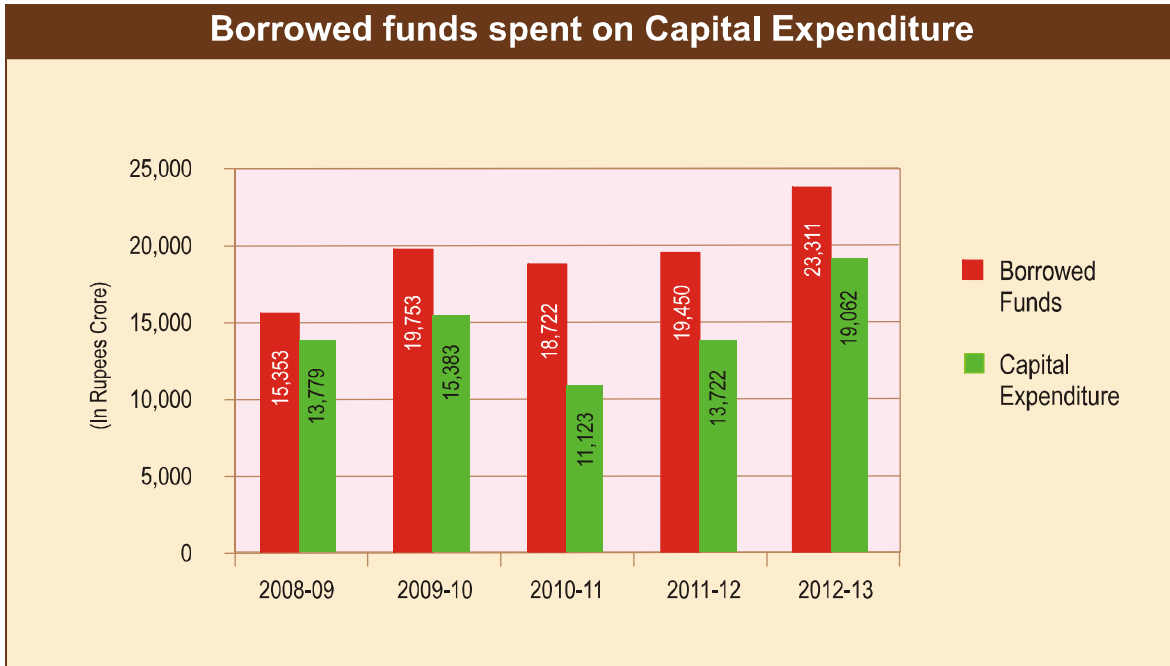


### 1.6.2 Trend of Fiscal Deficit



Note: GSDP figures in this publication are adopted as provided by the Directorate of Economics and Statistics, Government of Andhra Pradesh. The GSDP figures for previous years differ with earlier report due to adoption of latest revised figures for previous years.

### 1.6.3 Proportion of borrowed funds spent on Capital Expenditure.



The extent to which the Fiscal Deficit, as presented by borrowed funds, has been channelised towards the creation of capital assets is an indicator of prudent financial management. Out of the borrowings of ₹23,311 crore an amount of ₹19,062 crore was utilised to meet Capital Expenditure (including ₹3,913 crore disbursed as Loans & Advances).

Normally, Public Debt is discharged through the use of Revenue Surplus. The Revenue Surplus of the State Government for 2012-13 (₹1,128 crore) was insufficient to meet the Public Debt discharged during the year (₹7,677 crore).

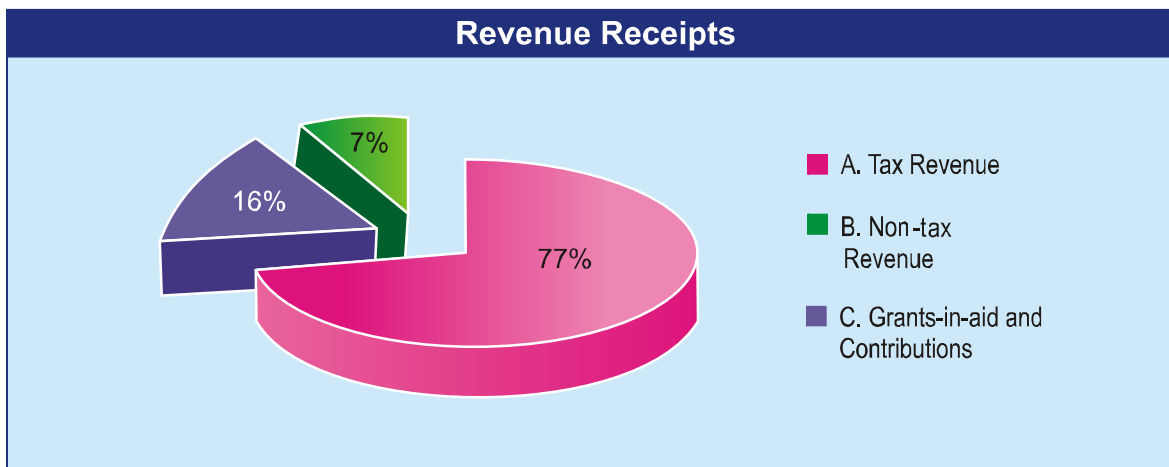
## RECEIPTS

### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2012-13 were ₹1,21,764 crore

### 2.2 Revenue Receipts

<b>Tax Revenue</b>	Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
<b>Non-tax Revenue</b>	Includes interest receipts, dividends, profits etc.
<b>Grants-in-aid and Contributions</b>	Grants-in-aid represent central assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from Foreign Governments and channelised through the Union Government. In turn, the State Government also gives Grants in aid to Panchayati Raj Institutions, Autonomous Bodies etc.



## Revenue Receipt Components (2012-13)

(In ₹ Crore)

Component	Actuals
<b>A. Tax Revenue</b>	<b>80,146</b>
Taxes on Income & Expenditure	12,221
Taxes on Property & Capital Transactions	5,461
Taxes on Commodities & Services	62,464
<b>B. Non-tax Revenue</b>	<b>15,999</b>
Interest Receipts, Dividends and Profits	9,689
General Services (*)	615
Social Services	1,558
Economic Services	4,137
<b>C. Grants-in-aid &amp; Contributions</b>	<b>7,685</b>
<b>Total - Revenue Receipts</b>	<b>1,03,830</b>

(\*) Includes ₹15 crore written off from Central loans as per Thirteenth Finance Commission's recommendations and adjusted to MH-0075.

### 2.3 Trend of Receipts

(In ₹ Crore)

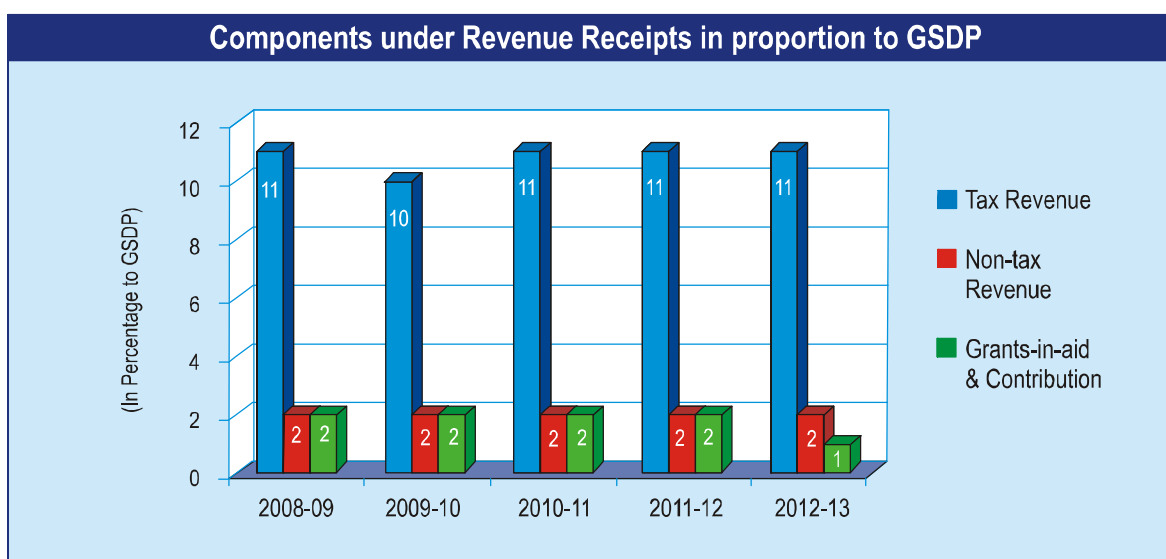
Component	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Tax Revenue</b>	45.160 (11)	47.317 (10)	60.376 (11)	71.034 (11)	80,146 (11)
<b>Non-tax Revenue</b>	9,683 (2)	7,803 (2)	10,720 (2)	11,694 (2)	15,999 (2)
<b>Grants-in-aid &amp; Contributions</b>	8.015 (2)	9,558 (2)	9,900 (2)	10,825 (2)	7,685 (1)
<b>Total Revenue Receipts</b>	62,858 (15)	64,678 (14)	80,996 (14)	93,553 (14)	1,03,830 (14)
<b>GSDP</b>	<b>4,26,765</b>	(TR) <b>4,76,835</b>	(SR) <b>5,70,992</b>	(FR) <b>6,55,181</b>	(P) <b>7,45,782</b>

Note: Figures in parentheses represent percentage to GSDP. GSDP figures in this publication are adopted as provided by the Directorate of Economics and Statistics, Government of Andhra Pradesh (TR)-Third Revised, (SR)-Second Revised, (FR)-First Revised, (P)-Provisional.

The increase in Tax Revenue (13 per cent) has not kept pace with the increasing GSDP (14 per cent). State's Own Revenue under certain tax components, like Taxes on Sales, Trade etc., (₹5,805 crore, 17 per cent), Stamps & Registration (₹681 crore, 17 per cent) and Taxes on Vehicles (₹370 crore, 12 per cent), has increased over last year.



The increase in Non-tax Revenue (37 per cent) has kept pace with the increasing GSDP (14 per cent). The increase was mainly on account of significant collections under Non-Ferrous Mining and Metallurgical Industries (₹434 crore due to increase in collection of receipts under Mineral Concession Fees, Rents and Royalties), Education, Sports, Art and Culture (₹521 crore due to increase in collection under Elementary and Secondary Education) and interest received from Departmental Commercial Undertakings (₹1,922 crore).

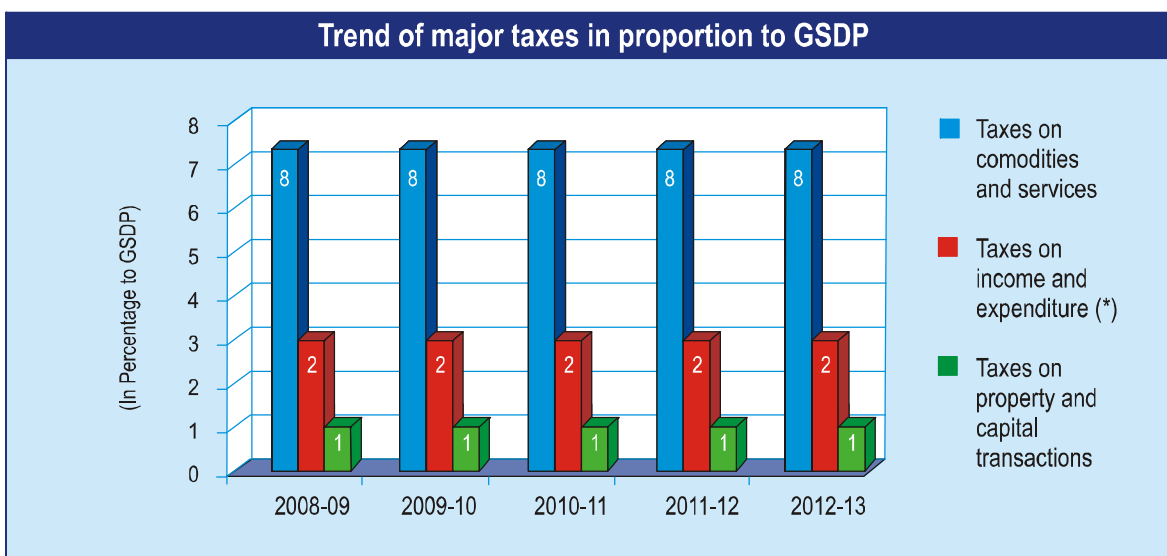


### 2.3.1 Sector-wise Tax Revenue

The sector-wise details are given below:

(In ₹ Crore)

Component	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Taxes on Income and Expenditure</b>	6,674	8,210	9,593	11,076	12,221
<b>Taxes on Property and Capital Transactions</b>	3,145	2,934	4,123	4,710	5,461
<b>Taxes on Commodities and Services</b>	35,341	36,173	46,660	55,248	62,464
<b>Total Tax Revenue</b>	45,160	47,317	60,376	71,034	80,146



(\*) Primarily net proceeds of Central share to the State

## 2.4 Performance of State's Own Tax Revenue Collection

(In ₹ Crore)

Year	Tax Revenue	State's share of Union Taxes	State's Own Tax Revenue	
			₹	Percentage to GSDP
2008-09	45,160	11,802	33,358	8
2009-10	47,317	12,142	35,175	7
2010-11	60,376	15,237	45,139	8
2011-12	71,034	17,751	53,283	8
2012-13	80,146	20,271	59,875	8

Note: GSDP figures in this publication are adopted as provided by The Directorate of Economics and Statistics, Government of Andhra Pradesh.

The proportion of the State's Own Tax Revenues to GSDP has been consistently higher than the bench mark of 6.8 per cent set by the Twelfth Finance Commission.

## 2.5 Efficiency of Tax Collection

### A. Taxes on Property and Capital Transactions

(In ₹ Crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue collection	3,145	2,934	4,124	4,710	5,461
Expenditure on collection	142	153	173	209	243
Percentage of Efficiency of tax collection	5	5	4	4	4

## B. Taxes on Commodities and Services

(In ₹ Crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue collection	35,340	36,173	46,660	55,248	62,464
Expenditure on collection	454	493	590	658	733
Percentage of Efficiency of tax collection	1	1	1	1	1

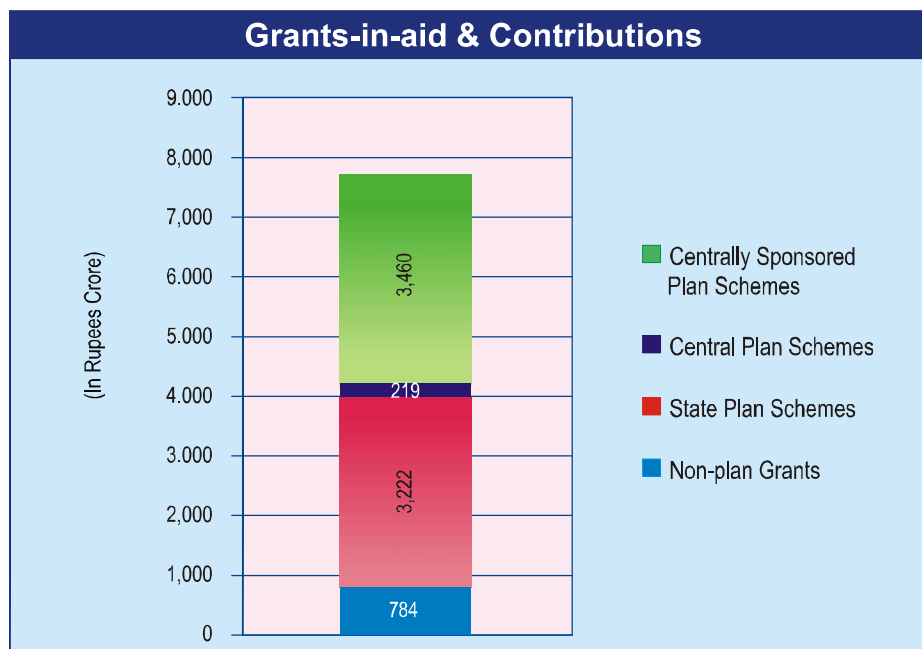
## 2.6 Trend in State's share of Union Taxes over the past five years

(In ₹ Crore)

Major Head description	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation Tax	3,870	4,997	5,956	6,987	7,282
Taxes on Income other than Corporation Tax	2,430	2,784	3,147	3,549	4,359
Taxes on Wealth	4	11	12	27	12
Customs	2,256	1,699	2,664	3,078	3,369
Union Excise Duties	1,967	1,369	1,938	1,991	2,289
Service Tax	1,275	1,282	1,520	2,119	2,960
State's share of Union Taxes	11,802	12,142	15,237	17,751	20,271
Total Tax Revenue	45,160	47,317	60,376	71,034	80,146
Percentage of Union Taxes to total Tax Revenue	26	26	25	25	25

## 2.7 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise, Grants for State Plan Schemes, Central Plan Schemes, and Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2012-2013 under Grants-in-aid were ₹ 7,685 crore as shown below.



The share of Non-plan Grants in total Grants-in-aid decreased from 32 per cent during 2011-12 to 10 per cent in 2012-13. The decrease is mainly due to 'nil' contribution to 'NDRF & Compensation for loss of Revenue on account of phasing out of Central Sales Tax' and less contribution under 'Grants under the proviso to Article 275(1) of the Constitution' {(-)97 per cent}. The share of Grants for plan schemes decreased over previous year when compared to budget estimates. State received only ₹6,901 crore (63 per cent of the budget estimate of ₹10,933 crore) against ₹7,326 crore (71 per cent) received last year.

## 2.8 Public Debt

Trend of Public Debt (net) over the past 5 years

(In ₹ Crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Internal Debt</b>	10,911	13,403	10,154	10,918	15,597
<b>Central Loans</b>	(-) 391	73	687	1,771	37
<b>Total Public Debt</b>	10,520	13,476	10,841	12,689	15,634

Note: Negative figures indicate that repayment is in excess of receipts during the year.

In 2012-13, 20 loans at par totalling ₹20,000 crore at interest rates varying from 8.59 per cent to 9.20 per cent and redeemable in the year 2022-2023 were raised from the open market. In addition, the State Government raised ₹2,128 crore from financial institutions. Thus the Internal Debt totalled ₹22,128 crore. Government also received ₹1,183 crore from Government of India as Loans and Advances. An amount of ₹15 crore pertaining to Central Loans were written off by Government of India.

## EXPENDITURE

### 3.1 Introduction

Expenditure is classified as Revenue Expenditure (which is used to meet the day-to-day running of the Government), and Capital Expenditure (which is used to create permanent assets or to enhance the utility of such assets, or to reduce permanent liabilities). Expenditure is further classified under Plan and Non-plan.

<b>General Services</b>	Includes Justice, Police, Jail, PWD, Pension etc.
<b>Social Services</b>	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC-ST etc.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

### 3.2 Revenue Expenditure

The shortfall of Revenue Expenditure against budget estimates during the past five years is given below:

Description	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Budget Estimates</b>	70.218	76,557	87.100	97.169	1.12.342
<b>Actuals</b>	61.854	63.448	78.534	90.415	1.02.702
<b>Gap</b>	8.364	13.109	8.566	6.754	9.640
<b>Percent of gap over BE</b>	12	17	10	7	9

The shortfall of Revenue Expenditure against budget estimates, is to be viewed in the light of the State Government's commitment under the FRBM Act, to be at least Revenue Deficit neutral if not generate a Revenue Surplus. Around 52 per cent of the Revenue Expenditure was "committed", on Salaries<sup>3</sup> (₹29,591 crore), Interest Payments (₹11,662 crore) and Pensions (₹12,089 crore). The position of Committed Revenue Expenditure over the last five years is given below:

Description	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Revenue Expenditure</b>	61.854	63,448	78.534	90.415	1,02,702
<b>Committed Revenue Expenditure (*)</b>	25.230	29,961	42.724	48.067	53,342

(\*) Salary component excludes Capital Expenditure on salary

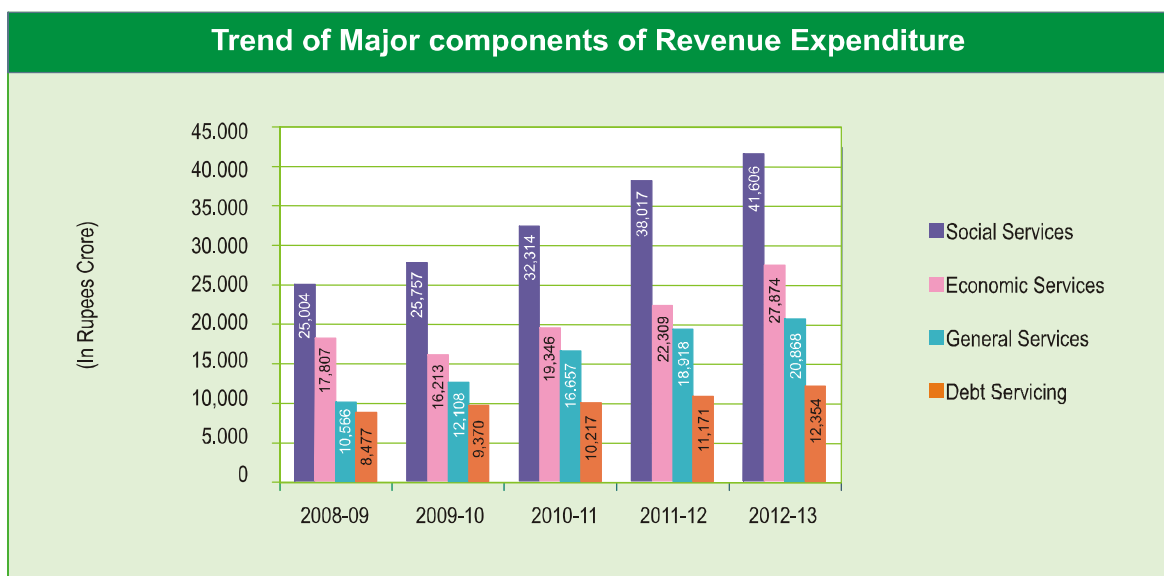
<sup>3</sup> Includes detailed heads 010-Salaries (₹25.291 crore), 020-Wages (₹37 crore), 030-Overtime allowance (negligible), 270/273. Work charged establishment (₹443 crore) & 310/311-Grants-in-aid towards salaries (₹3,820 crore).

### 3.2.1 Sectoral distribution of Revenue Expenditure (2012-13)

(In ₹ Crore)

Component	Amount	Percentage
<b>A. Fiscal Services</b>	<b>1,039</b>	<b>1</b>
(i) Collection of Taxes on Property and Capital transactions	243	-
(ii) Collection of Taxes on Commodities and Services	733	-
(iii) Other Fiscal Services	63	-
<b>B. Organs of State</b>	<b>856</b>	<b>1</b>
<b>C. Interest Payments and Servicing of Debt</b>	<b>12,354</b>	<b>12</b>
<b>D. Administrative Services</b>	<b>6,725</b>	<b>7</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>12,090</b>	<b>12</b>
<b>F. Social Services</b>	<b>41,606</b>	<b>40</b>
<b>G. Economic Services</b>	<b>27,874</b>	<b>27</b>
<b>H. Grants -in-aid and Contributions</b>	<b>158</b>	<b>-</b>
<b>Total Expenditure (Revenue Account)</b>	<b>1,02,702</b>	<b>100</b>

### 3.2.2 Major components of Revenue Expenditure (2008 - 2013)



- General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest Payments) and includes MH 3604 (Compensation and Assignment to Local Bodies and Panchayati Raj Institutions).

### 3.3 Capital Expenditure

The table below shows the trend of Capital Expenditure to Budget & GSDP for the last 5 years:

(In ₹ Crore)

S.No	Component	2008-09	2009-10	2010-11	2011-12	2012-13
1	Budget(B.E)	17.852	17.977	14.337	17.854	19.973
2	Actual Expenditure	10.367	13,793	11.123	13,722	15,149
3	Percentage of Actual Expenditure to B.E.	58	77	78	77	76
4	Percentage of Growth in Capital Expenditure	(-)19	33	(-)19	23	10
5	GSDP	4,26,765	(TR) 4,76,835	(SR) 5,70,992	(FR) 6,55,181	(P) 7,45,782
6	Percentage of Growth in GSDP	17	12	20	15	14

Note: Does not include expenditure on Loans and Advances. GSDP figures in this publication are adopted as provided by the Directorate of Economics and Statistics, Government of Andhra Pradesh. (TR) -Third Revised. (SR) - Second Revised, (FR) - First Revised, (P) - Provisional.

#### 3.3.1 Sectoral distribution of Capital Expenditure

During 2012-13, Government spent ₹10,455 crore on various projects (₹9,010 crore on Major Irrigation, ₹290 crore on Medium Irrigation, and ₹1,155 crore on Minor Irrigation) and ₹3 crore on Ports and Light Houses. Apart from the above, the Government spent ₹710 crore on construction of Buildings, ₹2,201 crore on construction of Roads and Bridges, ₹223 crore on Rural Water Supply Schemes, ₹117 crore on investment in various Corporations/Companies/Societies and ₹1,440 crore on other Capital Expenditure.

#### 3.3.2 Comparative sectoral distribution of Capital and Revenue Expenditure over the past 5 years

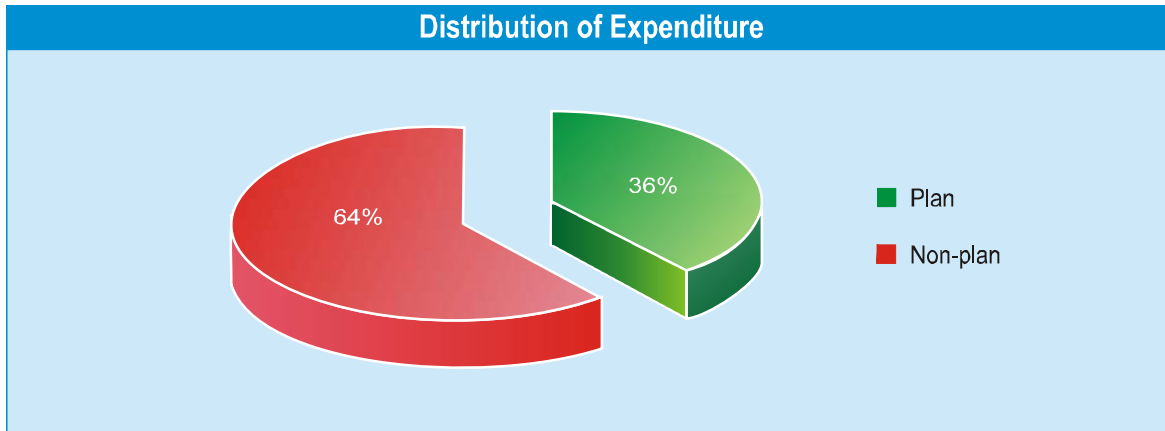
(In ₹ Crore)

Sl.No.	Sector	2008-09	2009-10	2010-11	2011-12	2012-13
1	General Services (Capital)	59	92	108	83	212
	General Services (Revenue)	18.730	21.392	26.708	29.874	33.064
2	Social Services (Capital)	324	639	609	830	1.072
	Social Services (Revenue)	25.004	25.757	32,314	38.017	41.606
3	Economic Services (Capital)	9.984	13.062	10.406	12.809	13.865
	Economic Services (Revenue)	17,807	16.213	19,346	22.309	27.874

Note: 1. Capital Expenditure does not include expenditure on loans and advances (₹3.913 crore).  
2. Revenue Expenditure does not include expenditure on Grants-in-aid (₹158 crore).

## PLAN & NON-PLAN EXPENDITURE

### 4.1 Distribution of Expenditure (2012-2013)



### 4.2 Plan Expenditure

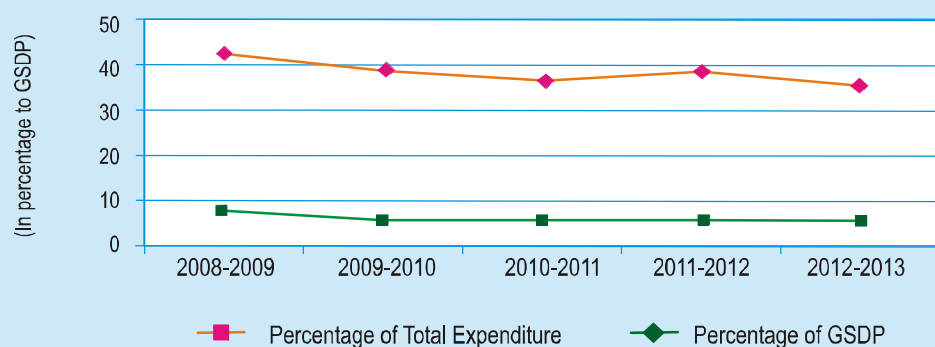
Plan Expenditure (Revenue, Capital and Loans) during 2012-2013 was ₹43,713 crore, constituting 36 per cent of total disbursements of ₹1,21,764 crore. This comprised, ₹36,913 crore under State Plans, ₹3,466 crore under Centrally Sponsored/ Central Plan Schemes<sup>4</sup> and ₹3,334 crore on Loans and Advances.

Plan Expenditure under the Revenue Sector increased by 7 per cent from ₹23,664 crore in 2011-12 to ₹25,241 crore and in Capital Sector it increased by 11 per cent from ₹13,687 crore in 2011-12 to ₹15,137 crore in 2012-13 respectively. The share of Centrally Sponsored Schemes in Capital Sector decreased from ₹2,382 crore in 2011-12 to ₹336 crore (Education, Sports, Art & Culture ₹223 crore, Other Social Services ₹43 crore, Police ₹65 crore etc.), in 2012-13.

<sup>4</sup> Includes ₹3,130 crore under Revenue Section and ₹336 crore under Capital Section.



## Plan Expenditure as proportion to Total Expenditure and GSDP



### 4.2.1 Plan Expenditure under Capital Account

(In ₹ Crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Total Capital Expenditure (*)	13,780	15,383	14,438	18,705	19,062
Capital Expenditure (Plan)	13,708	15,469	14,333	18,450	18,472
Percentage of Capital Expenditure(Plan) to Total Capital Expenditure	99	100	99	99	97

(\*) Includes Expenditure on Loans and Advances.

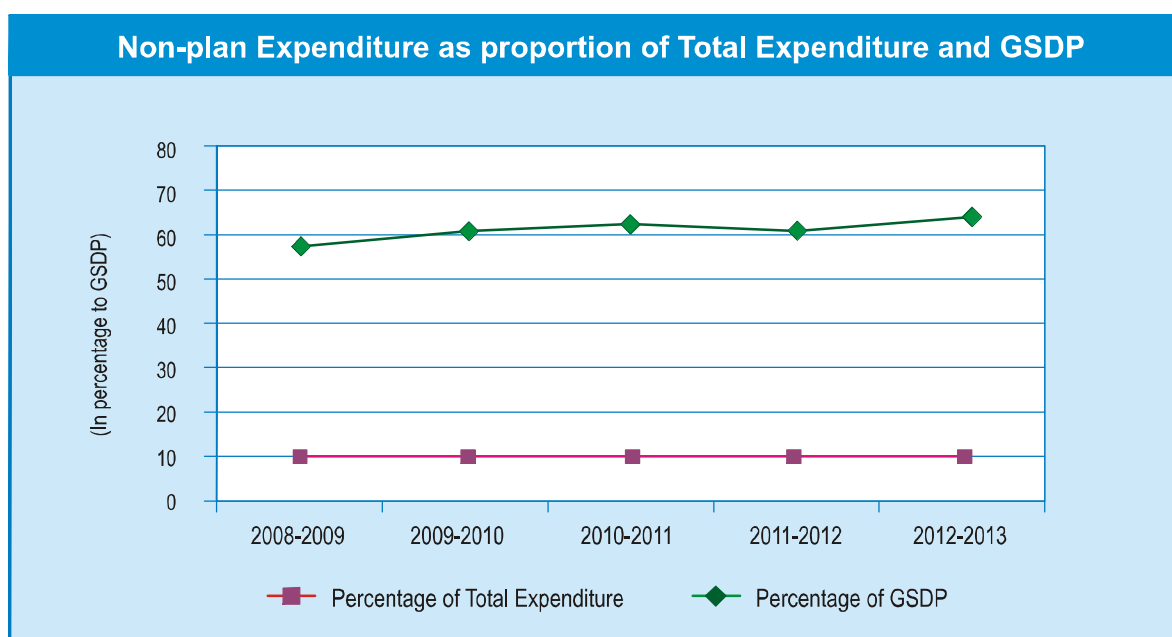
### 4.2.2 Plan Expenditure on Loans and Advances

Significant disbursements of Loans and Advances during 2012-13 were as under:

Description	Amount (₹In crore)	Details
MH 6215-Loans for Water Supply & Sanitation	480	Loans to HMWS & SB for Godavari, Krishna water supply project
MH 6216- Loans for Housing	912	Loans under Rural Housing - AP State Housing Corporation, Indiramma Programme etc..
MH 6217-Loans for Urban Development	1,303	State Capital Development (Loans to HMDA for Outer Ring Road Project and to HMRL Project)
MH-6801- Loans for Power Projects	373	Loans to AP Genco & Transco for super critical thermal power station & modernization and strengthening of transmission system
MH -7055-Loans for Road Transport	100	Loans to AP State Road Transport Corporation for purchase of buses.

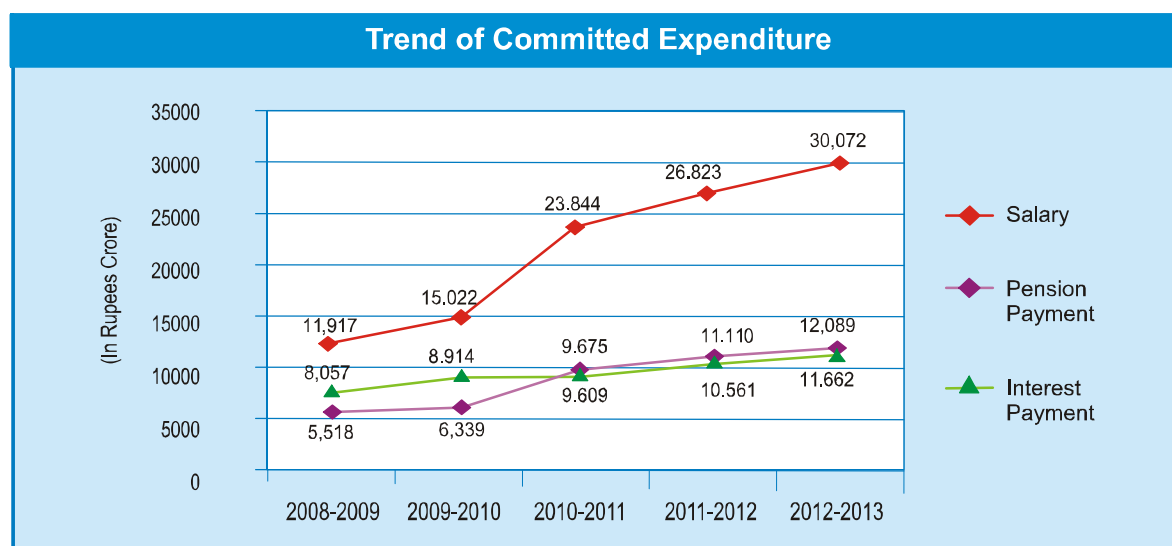
### 4.3 Non-plan Expenditure

Non-plan expenditure during 2012-2013, representing 64 per cent of total disbursements, was ₹78,051 crore (₹77,461 crore under Revenue and ₹590 crore under Capital). Non-plan Expenditure under Capital includes ₹579 crore on Loans and Advances disbursed. Out of total Non-plan expenditure ₹427 crore (1 per cent) spent on maintenance, ₹27,644 crore (35 per cent) constituted Salary and Wages.



### 4.4 Committed Expenditure

Interest payments increased by 10 per cent, Pension payment increased by 9 per cent and Salary increased by 12 per cent in 2012-13 over the previous year



Note: Salary component includes detailed heads 010-Salaries 020-Wages. 030-Overtime Allowance, 270/273-Work Charged Establishment & 310/311- Grants-in-aid towards salaries.

The ratio of Committed Expenditure to Revenue Expenditure over the past five years is given below:

(In ₹ Crore)

<b>Component</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Committed Expenditure	25,492	30,275	43,128	48,494	53,823
Revenue Expenditure	61,854	63,448	78,534	90,415	1,02,702
Revenue Receipts	62,858	64,678	80,996	93,553	1,03,830
Percentage of Committed Expenditure to Revenue Receipts	41	47	53	52	52
Percentage of Committed Expenditure to Revenue Expenditure	41	48	55	54	52

The increase in Committed Expenditure (more than 100 per cent) over the past five years was more than the increase in Revenue Expenditure (around 66 per cent).

## APPROPRIATION ACCOUNTS

### 5.1 Summary of Appropriation Accounts for 2012-13

(In ₹ Crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary Grant	Surrender (by way of Re-appropriation)	Total	Actual Expenditure	Saving(-) Excess(+)
1	<b>Revenue</b>	1,00,368	9,157	(-)17,255	92,270	90,907	(-)1,363
	Voted Charged	12,361	12	(-)600	11,773	11,795	(+)22
2	<b>Capital</b>	19,846	1,569	(-)5,965	15,450	15,120	(-)330
	Voted Charged	128	73	(-)100	101	29	(-)72
3	<b>Public Debt</b>	8,813	—	(-)1,064	7,749	7,677	(-)72
4	<b>Loans and Advances</b>	4,726	179	(-)981	3,924	3,913	(-)11
	<b>Total</b>	1,46,242	10,990	(-)25,965	1,31,267	1,29,441	(-)1,826

### 5.2 Trend of Saving/Excess during the past five years

(In ₹ Crore)

Year	Saving (-) / Excess(+)				Total
	Revenue	Capital	Public Debt.	Loans & Advances	
2008-09	(-) 1,470	(-) 3,682	(+) 122	(-) 77	(-) 5,107
2009-10	(-) 7,862	(-) 3,618	(-) 22	(-) 44	(-) 11,546
2010-11	(-) 7,257	(-) 2,256	--	(+) 620	(-) 8,893
2011-12	(-) 4,315	(-) 1,699	--	(+) 337	(-) 5,677
2012-13	(-) 1,341	(-) 402	(-) 72	(-) 11	(-) 1,826

### 5.3 Significant Savings

Substantial savings under a Grant indicates either non-implementation or slow implementation of certain schemes/ programmes.

Some Grants with persistent and significant savings (as percentage of budget) are given below:

(In ₹ Crore)

Grant	Nomenclature	2008-09	2009-10	2010-11	2011-12	2012-13
IX	<b>Fiscal Administration, Planning, Survey &amp; Statistics</b>	20	11	12	6	6
XVI	<b>Medical and Health</b>	13	15	9	10	13
XXXIII	<b>Major and Medium Irrigation</b>	39	22	28	19	14
XXXIV	<b>Minor Irrigation</b>	57	42	46	36	47

The persistent huge savings under Minor Irrigation reflects schemes envisaged in the Budget, with the Legislative approval, had been given lesser priority during implementation, either due to conservative approach of the Government to attain the fiscal indicator targets or the shortfall is purely due to inaccuracy in budget estimation process of the department.

During 2012-13, Supplementary Provision for ₹10,990 crore (8 per cent of total expenditure) were obtained and in some cases it was proved unnecessary. A few instances, where there were significant savings at the end of the year as against original allocations are given below:

(In ₹ Crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
XIV	<b>Technical Education</b>	Revenue	993	41	861
		Capital	94	18	41
XX	<b>Labour &amp; Employment</b>	Revenue	488	95	468
		Capital	13	1	6
XXI	<b>Social Welfare</b>	Revenue	2,322	302	2,042
		Capital	289	21	114
XXVII	<b>Agriculture</b>	Revenue	3,705	61	3,473
XXVIII	<b>Animal Husbandry &amp; Fisheries</b>	Revenue	1,240	24	820
		Capital	102	37	12
XXXVIII	<b>Civil Supplies Administration</b>	Revenue	3,222	112	2,792

## ASSETS AND LIABILITIES

## 6.1 Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total Investments as Share Capital in non-financial Public Sector Undertakings (PSUs) stood at ₹6,210 crore at the end of 2012-2013. ₹64 crore (1 per cent of investment) was received as dividends indicating an inadequate return on investment.

Cash balance with the RBI stood at ₹(+ ) 407 crore on 31 March 2012 and decreased to ₹(-) 559 crore at the end of March 2013. Government had invested an amount of ₹1,09,551 crore in 14 days treasury bills in 2012-13 and rediscounted bills worth ₹1,08,470 crore.

## 6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India from time to time determines the limits upto which State Governments can borrow from the market, which for 2012-13 is ₹20,250 crore. Against this Government of Andhra Pradesh availed of open market borrowings totalling ₹20,000 crore during 2012-13.

Details of the Public Debt and Total Liabilities of the State Government are as under:

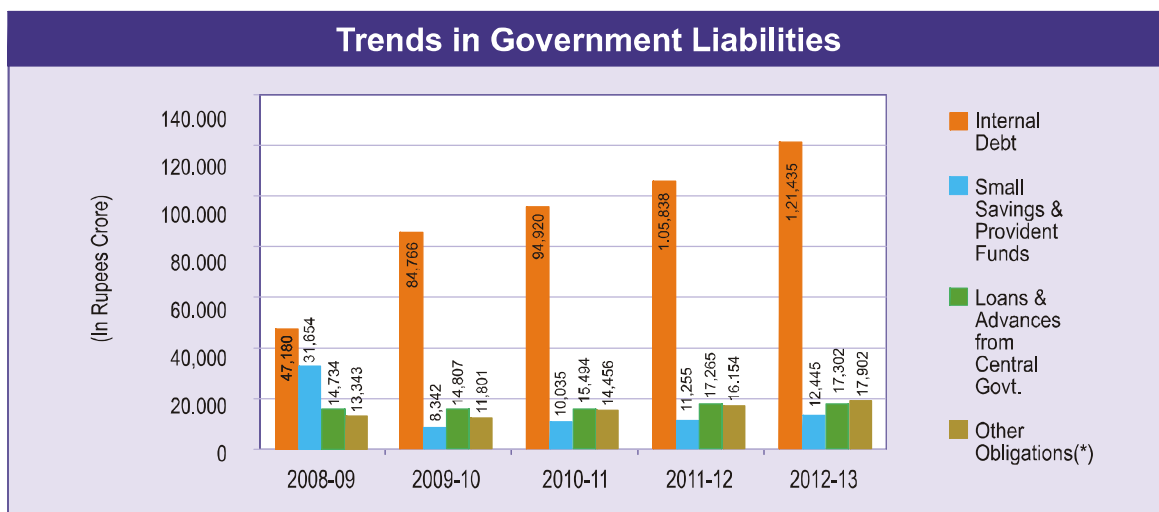
(In ₹ Crore)

Year	Public Debt	Percentage to GSDP	Public Account (*)	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2008-09	61.914	14	45,003	11	1,06,917	25
2009-10	99.573	21	20.233	4	1.19.806	25
2010-11	1.10.414	19	24,491	4	1,34,905	24
2011-12	1.23.103	19	27,409	4	1,50,512	23
2012-13	1.38.737	19	30.347	4	1,69,084	23

(\*) Excludes Suspense and Remittance balances.

Note: Figures are progressive balances to end of the year. Percentage to GSDP figures in this publication are adopted as provided by the Directorate of Economics and Statistics, Government of Andhra Pradesh, for the revised current figures of previous years and for current year

Public Debt and Other Liabilities showed a net increase of ₹18,571 crore (12 per cent) over the previous year.



(\*) Includes interest & non-interest bearing obligations such as deposits of Local Funds, other Earmarked Funds, etc.

### 6.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan Schemes, programmes which are projected outside the State budget. The Guarantees given by the State Government to Statutory Corporations, Government Companies, Corporations, Co-operative Societies etc., are given below:

(In ₹ Crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March	
		Principal	Interest
2008-09	29,990	15,239	734
2009-10	20,324	12,207	929
2010-11	29,554	11,639	651
2011-12	23,543	11,827	460
2012-13	38,084	14,477	380

Note: Details are available at Statement No.9 and are based on information received from the State Government, and where available, from the respective institutions.

Guarantee Fee is payable at 0.5 per cent per annum or 2 per cent for the amount guaranteed for the entire guarantee period. As on 31 March 2013, outstanding guarantees including interest against the Power Sector was ₹11,537 crore, which did not pay any Guarantee Fee, while the Co-operatives and State Financial Corporation whose outstanding guarantees including interest were ₹587 crore and ₹870 crore and paid ₹0.13 crore and ₹4 crore respectively towards Guarantee Fee. None of the other recipients of guarantee paid any Guarantee Fee during the year. The State Government transferred ₹70 crore to the Guarantee Redemption Fund and the entire balance of ₹783 crore at the credit of the Fund was invested.

### OTHER ITEMS

#### 7.1 Adverse Balances under Internal Debt

From time to time, the Government of Andhra Pradesh, assumed the liabilities of various institutions by permitting them to borrow from the open market/ financial institutions, with the Government taking over the responsibility for repayment. As on 31 March 2013, an adverse balance of ₹3,896 crore exists under MH 6003-Internal Debt. Out of this, ₹2,334 crore represents loans availed of by the Andhra Pradesh Transmission Corporation (APTRANSCO) and its predecessor entity, whose repayments of principal and interest are met by the State Government. ₹1,470 crore pertains to repayments on behalf of Andhra Pradesh Power Finance Corporation. Since 2011-12, the Principal Accountant General (A&E) has been requesting the State Government to provide adequate budget provision in respect of APTRANSCO under 'MH 2801-Power' to clear the adverse balance under MH 6003 either by transferring an equivalent credit to MH 6003 or by reclassifying the entire Debit Balance under MH 6003 as Expenditure under MH 2801-Power.

#### 7.2 Loans and Advances by the State Government

The total Loans and Advances made by the State Government at the end of 2012-2013 was ₹29,316 crore. Of this, Loans and Advances to Government Corporations/ Companies, Non-Government Institutes and Local Bodies amounted to ₹29,043 crore. Recovery of principal aggregating to ₹21,002 crore and interest amounting to ₹5,675 crore is in arrears at the end of 31 March 2013. During 2012-13 only ₹426 crore has been received towards repayment of Loans and Advances, out of which ₹168 crore relates to repayment of loans to Government Servants. Effective steps to recover the outstanding loans would facilitate the Government to maintain better fiscal position.

#### 7.3 Financial assistance to Local Bodies and others

During the past five years, Grants-in-aid to Local Bodies etc., increased from ₹21,486 crore in 2008-2009 to ₹30,939 crore in 2012-2013. Grants to Zilla Parishads, Panchayat Samitis, Gram Panchayats and Municipalities (₹8,816 crore) represented 28 per cent of the total grants given during the year.



Details of Grants-in-aid for the past 5 years are as under.

(In ₹ Crore)

Year	Zilla Parishads	Municipalities	Panchayat Samithis	Others	Total
2008-09	1,234	3,111	1,620	15,521	21,486
2009-10	3,492	169	623	16,174	20,458
2010-11	3,951	509	748	18,210	23,418
2011-12	5,645	1,897	772	19,862	28,176
2012-13	6,251	1,721	844	22,123	30,939

## 7.4 Cash Balance and Investment of Cash Balance

(In ₹ Crore)

Component	As on 1 April 2012	As on 31 March 2013	Net increase (+) / decrease (-)
<b>Cash Balances</b>	<b>407 (+Dr)</b>	<b>(-) 559 (-Dr)</b>	<b>(-) 966</b>
<b>Investments from Cash Balance (GOI Treasury Bills)</b>	<b>3,486 (Dr)</b>	<b>4,567 (Dr)</b>	<b>(+) 1,081</b>
<b>Other Cash Balances</b>	<b>2 (Dr)</b>	<b>2 (Dr)</b>	<b>...</b>
i) Departmental Balances	1 (Dr)	1 (Dr)	...
ii) Permanent Cash Imprest	1 (Dr)	1 (Dr)	...
<b>Investment from earmarked fund balances</b>	<b>5,426 (Dr)</b>	<b>5,151 (Dr)</b>	<b>(-) 275</b>
(a) Sinking Fund	4,697 (Dr)	4,354 (Dr)	(-) 343
(b) Guarantee Redemption Fund	715 (Dr)	783 (Dr)	(+) 68
(c) Other Funds	14 (Dr)	14 (Dr)	--
<b>Interest realised</b>	<b>579 (Cr)</b>	<b>584 (Cr)</b>	<b>(+) 5</b>

State Government had a negative closing cash balance at the end of 2012-13. It invested ₹9,718 crore towards cash balances and earmarked fund balances. Interest receipt on these investments increased by 1 per cent.

## 7.5 Reconciliation of Accounts

Principal Accountant General (A&E) receives compiled accounts each month from the Treasuries and Pay and Accounts Officers (PAOs). Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. Accuracy of the accounts maintained by the CCOs is an important requirement for effective budgetary control. The Financial Rules stipulate that CCOs should reconcile the expenditure recorded in their books every month with that recorded by the Principal Accountant General. For the accounts of 2012-13, CCOs have reconciled Expenditure (excluding Public Debt of ₹90,949 crore constituting 75 per cent of total expenditure of ₹1,21,764 crore). Similarly, Receipts (excluding Public Debt amounting to

₹53,670 crore constituting 52 per cent of total receipts of ₹1,03,830 crore) have been reconciled. There is no assurance about the completeness and correctness of the Receipts and Expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.

The status of reconciliation of accounts in respect of the Chief Controlling Officers (CCOs) of different departments is given below:

(In ₹ Crore)

Particulars	Total No. of certificates due from CCOs	Fully Reconciled	Partially Reconciled	Not Reconciled
EXPENDITURE	5,256	96	2,436	2,724
RECEIPTS	912	96	252	564
TOTAL	6,168	192	2,688	3,288

Some chronic defaulters in reconciliation are listed below.

Sl.No.	Name of the Department / Chief Controlling Officer	Year / Years pending
1.	Secretary, Major and Medium Irrigation	2011-12 & 2012-13
2.	Secretary, Legislative Secretariat	2005-06 to 2012-13
3.	Secretary, General Admn.	2003-04 to 2012-13
4.	Secretary, Finance	2005-06 to 2012-13(Except 2007-08)
5.	Secretary, Industries and Commerce	2004-05 to 2011-12
6.	Secretary, Rural Development	2003-04 to 2012-13
7.	Secretary, Civil Defence	2003-04 to 2012-13(Except 2005-06)
8.	Secretary, Energy	2003-04 to 2012-13
9.	Secretary, Public Enterprises Department	2002-03 to 2012-13
10.	Commissioner, Commercial Taxes	2004-05 to 2012-13 (except 2007-08)
11.	Registrar of Census	2004-05 to 2011-12
12.	Commissioner, Land Revenue	2004-05 to 2012-13
13.	Director, Medical Education	2004-05 to 2012-13
14.	Director General & Inspector General of	2004-05 to 2012-13

## 7.6 Submission of Accounts by Treasuries

The rendition of initial accounts by Treasuries & Pay and Accounts Officers (PAOs) of the Public Works and Forest departments was satisfactory.

## 7.7 Commitments on Account of Incomplete Capital Works

A total expenditure of ₹11,567 crore was incurred upto the year 2012-13 by the State Government on various incomplete projects against an estimated cost of ₹24,240 crore. The estimated cost was further revised to ₹25,053 crore to end of 2012-13. During 2012-13 a total expenditure of ₹1,771 crore has been incurred by the State Government on various projects taken up by engineering departments. Amount of ₹87 crore was due to be paid to the end of 31-03-2013. The original estimated cost (₹24,240 crore) increased by 3 per cent in revised estimates on various projects. A summarised view on commitments on account of 'Incomplete Capital Works' is furnished below:

(In ₹ Crore)

Sl. No.	Category of Works	Estimated cost of work	Expenditure during the year	Progressive Expenditure to the end of the year	Pending Payments	Estimated cost after revision
1	NABARD works	251	48	74	...	253
2	Remote Area Integrated Development (RAID)	114	19	29	...	115
3	Corenet Plan Works	398	28	36	1	398
4	Road Over Bridge (ROB)	62	10	11	...	62
5	State Highways	263	15	62	9	263
6	MDR Works	2,798	432	673	46	2,798
7	SCSP - (MDR) Works	12	4	4	...	12
8	SCSP - (SH) Works	20	4	4	...	20
9	TSP - (MDR) Works	67	6	12	...	67
10	TSP - (SH) Works	2,678	314	379	15	2,925
11	Irrigation Works	17,485	891	10,283	16	18,048
12	MGNREGS	92	...	...	...	92
	<b>TOTAL</b>	<b>24,240</b>	<b>1,771</b>	<b>11,567</b>	<b>87</b>	<b>25,053</b>

Note: i) Detailed information in respect of commitments on Incomplete Capital Works is available in Appendix X of Finance Accounts 2012-13  
ii) The figures exhibited in the above table are compiled from the data provided by various Divisions/Departments.

