

Appendix-1.1

Andhra Pradesh State Profile

(Refer para on State profile; page 1)

A.		General Data			
Sl. No.	Particulars		Figures		
1	Area		275000 sq.km		
2	Population				
	a.	As per 2001 Census	7.62 crore		
	b.	2009-10	8.36 crore		
3	Density of Population (2001) (All India Density = 325 persons per sq. km)		277 per sq. km.		
4	Population below poverty line (All India average = 27.5%)		15.8 per cent		
5.	Literacy (2001) (All India average = 64.8%)		60.47 per cent		
6	Infant mortality (per 1000 live births) (All India average = 53 per 1000 live births)		52		
7	Life Expectancy at Birth (All India average = 63.5 years)		64.4		
8	Gini Coefficient ¹				
	a.	Rural (All India = 0.30)	0.29		
	b.	Urban (All India = 0.37)	0.37		
9	Gross State Domestic Product (GSDP) 2009-10 at current prices		₹ 411349 crore		
10	GSDP CAGR ² (2000-01 to 2009-10)		12.31 per cent		
11	Per capita GSDP CAGR (2000-01 to 2009-10)		11.16 per cent		
12	GSDP CAGR (2000-01 to 2008-09)		Andhra Pradesh	12.50 per cent	
			Other General Category States	12.54 per cent	
13	Population Growth (2000-01 to 2009-10)		Andhra Pradesh	9.67 per cent	
			Other General Category States	13.42 per cent	
B		Financial Data			
S.No	Particulars		Figures (in per cent)		
1	CAGR		2000-01 to 2008-09		2000-01 to 2009-10
			General Category States	Andhra Pradesh	Andhra Pradesh
	a.	of Revenue Receipts	14.40	15.77	14.27
	b.	of Own Tax Revenue	13.59	15.47	14.31
	c.	of Non-Tax Revenue	12.08	17.08	12.32
	d.	of Total Expenditure	12.38	13.65	12.56
	e.	of Capital Expenditure	21.41	21.59	22.81
	f.	of Revenue Expenditure on Education	9.33	8.48	9.46
	g.	of Revenue Expenditure on Health	8.95	10.67	10.81
	h.	of Salary and Wages [#]	9.37	8.88	10.42
	i.	of Pension	12.03	11.10	10.94

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10), Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India); Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

[#]For the period 2001-02 to 2008-09 or 2009-2010 as the case may be.

¹ It is a measure of inequality of income distribution where zero refers to perfect equality and 1 refers to perfect inequality

² Compound Annual Growth Rate

Appendix 1.2
Outcome indicators of State's Fiscal Correction Path
(Refer paragraph 1.1; page 1)

(Rupees in crore)

S. No.	Particulars	Base Year (2004-05 RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	2	3	4	5	6	7	8	9
A STATE REVENUE ACCOUNT								
1.	Own Tax Revenue	17311.09	16254.50	19783.35	23440.26	26737.53	30507.24	34817.72
	as % of GSDP		8.17	8.79	9.35	9.56	9.75	9.94
2.	Own Non-Tax Revenue	4279.70	3755.57	4559.90	4801.53	5158.41	5544.81	6038.38
3.	Own Tax + Non-tax Revenue (1+2)	21590.79	20010.07	24343.25	28241.79	31895.94	36052.05	40856.10
4.	Share in Central Taxes & Duties	6336.50	6058.51	6990.29	7690.29	8459.32	9305.25	10235.78
5.	Plan Grants	3443.41	2222.45	1609.06	2158.03	1834.37	1929.34	1898.81
6.	Non-Plan Grants	623.13	458.47	1222.56	1326.59	1140.52	1155.35	1170.83
7.	Total Central Transfers (4 to 6)	10403.04	8739.43	9821.91	11174.91	11434.31	12389.94	13305.42
8.	Total Revenue Receipts (3 + 7)	31993.83	28749.50	34165.16	39416.70	43330.25	48441.99	54161.52
	as % of GSDP		14.44	15.18	15.72	15.49	15.49	15.46
9.	Plan Expenditure	8875.46	6735.08	7136.86	8678.67	9612.51	11266.85	13521.15
	as % of GSDP		3.38	3.17	3.46	3.44	3.60	3.86
10.	Non-Plan Expenditure	24580.01	24572.26	28728.30	31891.13	34329.92	37085.14	40140.37
	as % of GSDP		12.34	12.77	12.72	12.27	11.86	11.46
11.	Salary Expenditure	8475.61	8097.64	9684.21	9877.89	10075.45	10276.96	10482.50
12.	Pension	2770.78	3016.77	3307.85	3834.03	4217.43	4639.17	5103.09
13.	Interest Payments	7228.22	7091.41	7128.78	7752.39	8643.78	9500.63	10355.97
14.	Subsidies – General	2035.19	2163.68	1591.67	1671.25	1754.82	1842.56	1934.68
15.	Subsidies – Power	1820.86*	1811.45*	1672.77	1599.48	1599.48	1599.48	1599.48
16.	Total Revenue Expenditure (9 +10)	33455.47	31307.34	35865.16	40569.80	43942.43	48351.99	53661.52
	as % of GSDP		15.73	15.94	16.18	15.71	15.46	15.32
17.	Salary + Interest + Pensions (11 + 12 + 13)	18474.61	18205.82	20120.84	21464.31	22936.66	24416.76	25941.56
18.	as % of Revenue Receipts (17/8)	57.74	63.33	58.89	54.45	52.93	50.40	47.90
19	Revenue Surplus/Deficit (8-16)	-1461.64	-2557.84	-1700.00	-1153.10	-612.18	90.00	500.00
	as % of GSDP		-1.28	-0.76	-0.46	-0.22	0.03	0.14
B CONSOLIDATED REVENUE ACCOUNT								
1	Power Sector loss/profit net of actual subsidy transfer		57.00	116.00	121.00	125.00	130.00	135.00
2	Increase in debtors during the year in power utility accounts [increase (-)]							
3	Interest payment on off-budget borrowings and SPV borrowings made by PSU/SPUs outside budget							
4	Total (1 to 3)	0.00	57.00	116.00	121.00	125.00	130.00	135.00
5	Consolidated Revenue Deficit (A 19 + B 4)	-1461.64	-2500.84	-1584.00	-1032.10	-487.18	220.00	635.00
C CONSOLIDATED DEBT								
1.	Outstanding Debt and Utility	66202.86	71427.05	79557.36	87738.21	95920.29	104085.68	112185.97
	as % of GSDP		35.88	35.35	35.00	34.29	33.28	32.03
2.	Total outstanding guarantee	17231.94	17508.30	19087.80	20042.19	21044.30	22096.51	23201.34
	as % of GSDP		8.79	8.48	8.00	7.52	7.07	6.62
	of which Guarantee on account off-budget borrowing and SPV borrowing		2300.60	2356.61	2238.78	2126.84	2020.50	1919.47

D	CAPITAL ACCOUNT							
1.	Capital Outlay	5880.22	5414.23	6937.69	7620.26	7988.47	8620.34	9309.97
	as % of GSDP		2.72	3.08	3.04	2.86	2.76	2.66
2	Disbursement of Loans and Advances	845.68	1593.14	1123.27	1234.66	1321.32	1448.93	1159.59
3	Recovery of Loans and Advances	1480.66	1372.98	1757.40	1127.17	1139.89	1153.88	1169.27
4	Other Capital Receipts				700.00	700.00	700.00	700.00
5	Gross Fiscal Deficit (GFD)*	-6706.88	-8192.23	-8003.56	-8180.85	-8082.08	-8125.39	-8100.29
	as % of GSDP		-4.12	-3.56	-3.26	-2.89	-2.60	-2.31
	GSDP (₹ in crore) at Current prices	199075	199075	225054	250674	279732	312741	350295
	<i>Actual/Assumed Nominal Growth Rate (%)</i>		<i>10.10</i>	<i>13.05</i>	<i>11.38</i>	<i>11.59</i>	<i>11.80</i>	<i>12.01</i>
	*GFD as per para 19 of the guidelines *included in Plan expenditure							

Appendix 1.3
Time Series Data on State Government Finances
(Refer paragraphs 1.5 and 1.9.2 pages 7 and 27)

(Rupees in crore)

		2005-06	2006-07	2007-08	2008-09	2009-10
Part A Receipts						
1.	Revenue Receipts	34851(99)	44245(95)	54143(89)	62858(99)	64678(100)
	(i) Tax Revenue	19207 (55)	23926(54)	28794(53)	33358(53)	35176(54)
	Taxes on Sales, Trade, etc.	12542(65)	15467(65)	19026(66)	21852(66)	23640(67)
	State Excise	2684(14)	3437(14)	4041(14)	5752(17)	5849(17)
	Taxes on Vehicles	1356(7)	1365(6)	1604(6)	1801(5)	1995(6)
	Stamps and Registration fees	2013(11)	2865(12)	3086(11)	2931(9)	2639(8)
	Land Revenue	69	114	144	130	222(1)
	Other Taxes	543(3)	678(3)	893(3)	892(3)	831(2)
	(ii) Non Tax Revenue	4691(14)	6488(15)	7064(13)	9683(15)	7803(12)
	(iii) State's share in Union taxes and duties	6951(20)	8866(20)	11184(21)	11802(19)	12141(10)
	(iv) Grants in aid from GOI	4002(11)	4965(11)	7101(13)	8015(13)	9558(15)
2.	Misc. Capital Receipts	--	1889(4)	6558(11)	--	---
3.	Recovery of loans and advances	182(1)	471(1)	191	370(1)	143(0)
4.	Total revenue and Non-debt capital receipts (1+2+3)	35033(90)	46605(91)	60892(85)	63228(80)	64821(77)
5.	Public Debt Receipts	3971(10)	4550(9)	11132(15)	15353(20)	19753(23)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	3449(87)	4236 (93)	10223(92)	14956(97)	18185(92)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
	Loans and Advances from Government of India	522(13)	314(7)	909(8)	397(3)	1568(8)
6.	Total receipts in the Consolidated Fund (4+5)	39004(49)	51155(50)	72024(54)	78581(52)	84574(54)
7.	Contingency Fund receipts	--	1	--	1	7(0)
8.	Public Account receipts	41366(51)	51060(50)	61380(46)	72503(48)	71780(46)
9.	Total receipts of Government (6+7+8)	80370	102216	133404	151085	156361
Part B. Expenditure/Disbursement						
10.	Revenue Expenditure	35237(81)*	41438(79)	53984(77)	61854(82)	63448(80)
	Plan	6805(19)	9519(23)	13901(26)	18993(31)	15442(24)
	Non-plan	28432(81)	31920(77)	40083(72)	42861(69)	48006(76)
	General Services (including interest payments)	13492(38)	15314(37)	18170(34)	18730(30)	21392(34)
	Social Services	12159(35)	15369(37)	18660(35)	25004(40)	25757(41)
	Economic Services	9361(26)	10510(25)	16904(31)	17807(29)	16213(25)
	Grants-in-aid and contributions	225(1)	245(1)	249	313(1)	86(0)
11.	Capital Expenditure	7340(17)*	9904(19)	12774(18)	10367(14)	13793(17)
	Plan	7378(100)	9909(100)	12866(100)	10611(102)	13955(101)
	Non-plan	(-38)	(-5)	(-9)	(-244(-2))	(-162(-1))
	General Services	26	344(3)	36	59(1)	92(1)
	Social Services	155(2)	164(2)	284(2)	324(3)	639(4)
	Economic Services	7159 (98)	9396(95)	12454(98)	9984(96)	13062(95)
12.	Disbursement of Loans and Advances	756(2)	907(2)	2920(4)	3414(4)	1590(2)
13.	Total (10+11+12)	43333(89)	52249(92)	69678(93)	75635(94)	78831(93)

* The figures of Revenue and Capital expenditure have been adopted after adjustment of the misclassification mentioned under the relevant statements in Finance Accounts

		2005-06	2006-07	2007-08	2008-09	2009-10
14.	Repayment of Public debt	5295(11)	4253(8)	4993(7)	4833(6)	6277(7)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4688(89)	3063(72)	4041(81)	4045(84)	4782(76)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	---
	Loans and Advances from Government of India	607(11)	1190(28)	952(19)	788(16)	1495(24)
15.	Appropriation to Contingency Fund	--	--	--	--	---
16.	Total disbursement out of Consolidated Fund (13+14+15)	48628	56502	74671	80468	85108(55)
17.	Contingency Fund disbursements	1	Z	1	7	X
18.	Public Account disbursements	31421	44216	55126	74149	70243(45)
19.	Total disbursements by the State (16+17+18)	80050	100718	129798	154624	155351
Part C. Deficits						
20.	Revenue Deficit (-)/Surplus (+) (1-10)	(-)386	(+)2807	(+)159	(+)1004	1230
21.	Fiscal Deficit (-)/Surplus (+) (4-13)	(-)8300	(-)5644	(-)8786	(-)12407	-14010
22.	Primary Deficit (-)/Surplus (+) (21-23)	(-)1292	(+)1636	(-)1197	(-)4350	-5096
Part D. Other data						
23.	Interest Payments (included in revenue expenditure)	7008	7280	7589	8057	8914
24.	Arrears of Revenue (percentage of Tax & Non Tax Revenue receipts)	5277(22)	5842(19)	2413(7)	6508(15)	12154(28)
25.	Financial Assistance to local bodies etc.	9702	10767	18642	24807	19842
26.	Ways and Means Advances/Overdraft availed (days)	--	--	---	---	1
27.	Interest on Ways and Means Advances/Overdraft	--	--	---	---	Y
28.	Gross State Domestic Product (GSDP)[#]	239683	277286	326547	377346(Q)	411349(UA)
29.	Outstanding fiscal liabilities (year end)[@]	79549	86622	97368	106917	119807
30.	Outstanding guarantees (year end)	17711	18018	14502	15239	13135
31.	Maximum amount guaranteed (year end)	30200	29160	18798	29990	20324
32.	Number of incomplete projects[^]	NA	NA	53	30	206
33.	Capital blocked in incomplete projects[^]	NA	NA	30939	19892	36165
Part E: Fiscal Health Indicators						
I Resource Mobilization						
	Own Tax Revenue/GSDP	0.080	0.086	0.088	0.088	0.086
	Own Non-Tax Revenue/GSDP	0.020	0.023	0.022	0.026	0.019
	Central Transfers/GSDP	0.046	0.050	0.056	0.053	0.053
II Expenditure Management						
	Total Expenditure/GSDP	0.181	0.188	0.213	0.200	0.192
	Total Expenditure/Revenue Receipts	1.243	1.181	1.287	1.203	1.219
	Revenue Expenditure/Total Expenditure	0.813	0.793	0.775	0.818	0.805
	Expenditure on Social Services/Total Expenditure	0.281	0.294	0.268	0.331	0.327
	Expenditure on Economic Services/Total Expenditure	0.216	0.201	0.243	0.235	0.206
	Capital Expenditure/Total Expenditure	0.169	0.190	0.183	0.137	0.175
	Capital Expenditure on Social and Economic Services/Total Expenditure	0.169	0.183	0.183	0.136	0.174
III Management of Fiscal Imbalances						
	Revenue deficit (surplus)/GSDP	-0.002	0.010	--	0.003	0.003
	Fiscal deficit/GSDP	-0.035	-0.020	-0.027	-0.033	-0.034
	Primary deficit (surplus)/GSDP	-0.005	0.006	-0.004	-0.012	-0.012
	Revenue deficit/Fiscal deficit	0.047	-0.497	-0.018	-0.081	-0.088
	Primary Revenue Balance/GSDP	0.028	0.045	0.044	0.025	0.025

IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	0.332	0.312	0.298	0.283	0.291
	Fiscal Liabilities/RR	2.283	1.958	1.798	1.701	1.852
	Primary deficit vis-à-vis quantum spread	4301	7149	10024	9363	6474
	Debt Redemption (Principal + Interest)/Total Debt Receipts	0.353	2.535	1.130	0.840	0.750
V	Other Fiscal Health Indicators					
	Return on Investment	0.80	0.82	0.20	0.31	0.38
	Balance from Current Revenue (₹ in crore)	3600	8330	8503	14625	10846
	Financial Assets/Liabilities	0.65	0.73	0.83	0.86	0.92

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 2005-06 to 2009-10 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 1

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

NA: Not Available

Appendix 1.4

Abstract of Receipts and Disbursements in 2009-10

(Refer paragraph 1.2; page 1)

(Rupees in crore)

Receipts				Disbursements				
2008-09		2009-10	2008-09	2009-10			Total	
				Non-Plan	Plan			
Section-A: Revenue								
62858	I. Revenue receipts		64678	61854	I. Revenue expenditure-	48006	15442	63448
33358	-Tax revenue	35176		18730	General services	21211	181	21392
				25004	Social Services-	15058	10699	25757
9683	-Non-tax revenue	7803		7168	-Education, Sports, Art and Culture	7111	1326	8437
				2895	-Health and Family Welfare	1836	1403	3239
11802	-State's share of Union Taxes	12141		5625	-Water Supply, Sanitation, Housing and Urban Development	590	3227	3817
2224	-Non-Plan grants	3275		231	-Information and Broadcasting	173	50	223
4039	-Grants for State Plan Schemes	4255		3175	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1280	1828	3108
1752	-Grants for Central and Centrally sponsored Plan Schemes	2028		226	-Labour and Labour Welfare	115	64	179
				5659	-Social Welfare and Nutrition	3924	2801	6725
				25	-Others	29	-	29
				17807	Economic Services-	11651	4562	16213
				3748	-Agriculture and Allied Activities	820	1675	2495
				3088	-Rural Development	1313	1133	2446
				4040	-Irrigation and Flood Control	4943	502	5445
				3669	-Energy	3238	20	3258
				394	-Industry and Minerals	108	241	349
				1849	-Transport	1072	150	1222
				10	- Science, Technology and Environment	2	7	9
				1009	-General Economic Services	155	834	989
				313	Grants-in-aid and Contributions	86	-	86
---	II. Revenue deficit carried over to Section B		---	1004	II. Revenue Surplus carried over to Section B			1230

Section-B: Others								
8512	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		4973	---	III. Opening Overdraft from RBI			---
				10367	IV. Capital Outlay-	(-)162	13955	13793
				59	General Services-	---	92	92
				324	Social Services-	---	639	639
				79	-Education, Sports, Art and Culture	---	42	42
				30	-Health and Family Welfare	---	40	40
				18	-Water Supply, Sanitation, Housing and Urban Development	---	309	309
				184	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	---	231	231
				8	-Social Welfare and Nutrition	---	9	9
				5	-Others	---	8	8
				9984	Economic Services-	(-)162	13224	13062
				20	-Agriculture and Allied Activities	---	1	1
				--	Rural Development Programme	---	---	---
				8569	-Irrigation and Flood Control	---	11239	11239
				*	-Energy	---	10	10
				3	-Industry and Minerals	---	4	4
				1093	-Transport	(-)162	1462	1300
				299	-General Economic Services	---	508	508
370	V. Recoveries of Loans and Advances-		143	3414	V. Loans and Advances disbursed-	76	1514	1590
66	-From Power Projects	15		1	-For Power Projects	---	---	---
95	-From Government Servants	85		92	-To Government Servants	76	---	76
209	-From others	43		3321	-To Others	-	1514	1514

*₹ 0.36 crore only

1004	VI. Revenue surplus brought down		1230	---	VI. Revenue deficit brought down	---	---
15353	VII. Public Debt receipts-		19753	4833	VII. Repayment of Public Debt-	---	6277
14956	-Internal debt other than Ways and Means Advances and Overdraft	18185		4045	-Internal debt other than Ways and Means Advances and Overdraft	4782	---
---	- Net transactions of Ways and Means Advances including Overdraft	---		---	-Net transaction of Ways and Means Advances including Overdraft	---	---
397	-Loans and Advances from Central Government	1568		788	-Repayment of Loans and Advances to Central Government	1495	---
---	VIII. Appropriation to Contingency Fund		---	---	VIII. Appropriation to Contingency Fund		---
1	IX. Amount recouped to Contingency Fund		7	7	IX. Expenditure from Contingency Fund		---
72503	X. Public Account receipts-		71780	74149	X. Public Account disbursements-		70243
2351	-Small Savings and Provident Funds	2383		1781	-Small Savings and Provident Funds	1422	
1411	-Reserve funds	1897		515	-Reserve Funds	1308	
12329	-Suspense and Miscellaneous	12229		12008	-Suspense and Miscellaneous	12239	
16958	-Remittances	19787		18579	-Remittances	18353	
39454	-Deposits and Advances	35484		41266	-Deposits and Advances	36921	
---	XI. Closing Overdraft from Reserve Bank of India		---	4973	XI. Closing Cash Balance -		5983
				5	Cash in Treasuries and Local Remittances	5	
				(-)291	Deposits with Reserve Bank and other Banks	27	
				2	Departmental cash balance including permanent advances	2	
				5257	Cash balance investment and investment of earmarked funds	5949	
160601	Total		162564	160601	Total		162564

Appendix 1.5

Summarised financial position of the Government of Andhra Pradesh as on 31 March 2010

(Refer paragraph 1.9.1; page 26)

(Rupees in crore)

As on 31.03.2009		Liabilities	As on 31.03.2010	
47180.21		Internal Debt –		84765.77
	38336.31	Market loans bearing interest	51621.88	
	0.93	Market Loans not bearing interest	1.06	
	---	Market Loans Suspense	---	
	1401.35	Loans from LIC	1052.03	
	120.37	Loans from GIC	111.24	
	3931.67	Loans from NABARD	4469.68	
	3389.58	Loans from other Institutions	2311.92	
	---	Special sanction issued NSSF	25197.96	
	---	Ways and Means Advances	---	
---		Overdraft from Reserve Bank of India		---
14734.22		Loans and Advances from Central Government -		14807.50
	102.38	Pre 1984-85 Loans	9.36	
	14517.43	Non-plan Loans	95.67	
	21.59	Loans for State Plan Schemes	14605.87	
	83.46	Loans for Central Plan Schemes	19.98	
		Loans for Centrally Sponsored Plan Schemes	76.62	
	---	Other Ways and Means Advances	---	
42.82		Contingency Fund		49.57
31653.83		Small Savings, Provident Funds, etc		8432.44
12305.06		Deposits		10869.88
4016.41		Reserve Funds		4605.21
523.33		Suspense and Miscellaneous Balances		512.33
186.85		Remittance Balances		1621.57
110642.73		Total		125664.27
As on 31.03.2009		Assets	As on 31.3.2010	
73261.38		Gross Capital Outlay on Fixed Assets		91198.57
	5978.90	Investments in shares of Companies, Corporations, Cooperatives, etc	6003.31	
	67282.48	Other Capital Outlay	85195.26	
16421.53		Loans and Advances		17868.44
	3641.78	Loans for Power Projects	3626.97	
	12565.37	Other Development Loans	14031.69	
	214.38	Loans to Government servants and Miscellaneous loans	209.78	
12.66		Advances		14.69
---		Remittance Balances		---
---		Suspense and Miscellaneous Balances		---
4972.95		Cash –		5982.85
	4.97	Cash in Treasuries and Local Remittances	4.97	
	(-)290.92	Deposits with Reserve Bank and other Banks	27.26	
	2.30	Departmental Cash Balance	2.29	
	2283.93	Cash Balance Investments	2274.10	
	2972.67	Investment of Earmarked funds	3674.23	
15974.21		Deficit on government account		10599.72
	16978.37	Accumulated deficit up to 31 March 2008*	11830.06	
	(-)1004.23	Revenue Surplus of the Current Year	(-)1230.42	
	0.07	Amount closed to government account	0.08	
	---	Proforma corrections to opening balances under capital expenditure	---	
110642.73		Total		125664.27

* Defers from last year's closing balance by ₹ 4144.15 crore due to reduction of grants-in-aid to local bodies and amounts transferred to deposits classified as capital expenditure during 2000-01 to 2005-06.

Appendix 1.6

Actuals vis-à-vis Budget Estimates 2009-10

(Refer paragraph 1.3 page 3)

(Rupees in crore)

	Budget Estimates	Actuals	Increase (+)/ Decrease(-)	Increase (+) / Decrease (-) (in %)
(1)	(2)	(3)	(4) (3-2)	(5)
Revenue Receipts	78964	64678	(-)14286	(-)18.09
Of which				
Taxes on Sales, Trade etc	27685	23640	(-) 4045	(-) 14.61
State Excise	6260	5849	(-) 411	(-) 6.57
Taxes on immovable property other than agricultural lands	88	62	(-) 26	(-) 29.55
Taxes on vehicles	2315	1995	(-) 320	(-) 13.82
Stamps and Registration fees	3224	2639	(-) 585	(-) 18.15
Taxes on Goods and Passengers	18	10	(-) 8	(-) 44.44
Land Revenue	144	222	78	54.17
Interest Receipts	4456	4852	396	8.89
Miscellaneous General Services	4034	(-)618	(-) 4652	(-) 115.32
Non ferrous Mining and Metallurgical Industries	2450	1887	(-) 563	(-) 22.98
Revenue Expenditure	76557	63448	(-) 13109	(-) 17.12
General Education	11034	8437	(-) 2597	(-) 23.54
Water Supply and Sanitation	5884	3817	(-) 2067	(-) 35.13
Pension and Other Retirement Benefits	6743	6339	(-) 404	(-) 5.99
Police	2670	2768	98	3.67
Welfare of Schedules Castes, Scheduled Tribes and Other Backward Classes	3608	3108	(-) 500	(-) 13.86
Health and Family Welfare	3727	3239	(-) 488	(-) 13.09
Social Welfare and Nutrition	7628	6725	(-)903	(-)11.84
Roads and Bridges	1357	1103	(-) 254	(-) 18.72
Secretariat – Economic Services	656	735	79	12.04
Forestry and Wild Life	335	260	(-) 75	(-) 22.39
Rural Development	2276	2446	170	7.47
Urban Development	2900	2088	(-) 812	(-) 28.00
Irrigation and Flood Control	6950	5445	(-)1505	(-)21.65
District Administration	746	624	(-) 122	(-) 16.35
Administration of Justice	406	415	9	2.22
Interest Payments	9104	8914	(-) 190	(-) 12.09
Power	6162	3252	(-) 2910	(-) 47.22
Capital Receipts	-	-	-	-
Capital Expenditure	17977	13793	(-) 4184	(-) 23.27
Revenue Surplus (+)/Deficit (-)	2407	1230	(-) 1177	(-) 48.90
Fiscal Deficit (-)	(-) 16162	(-)14010	(-)2152	(-)13.32
Primary Surplus (+)/Deficits (-)	(-) 7059	(-)5096	(-)1963	(-)27.81

Explanatory Notes to Appendices 1.4, 1.5 and 1.6

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

Government accounts being mainly on cash basis, the deficit on government account, as shown in *Appendix 1.5* indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.

Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

There was a net difference of ₹ 2.01 crore (credit) between the figures reflected in the accounts (₹ 25.92 crore – debit) and that intimated by the Reserve Bank of India (₹ 27.93 crore – credit) under the head deposits with Reserve Bank. The difference was under reconciliation.

Appendix 1.7

List of incomplete Irrigation Projects

(Refer paragraph 1.8.1; page 22)

(Rupees in crore)

Sl. No.	Name of the Project	Year of commencement	Original cost	Revised cost	Expenditure to the end of March 2010	Cost Differential
I	Major Irrigation					
1	Sriram Sagar Project Stage I	1964	40.13	3317.00	3004.03	3276.87
2	Srisailem Right Branch Canal (Jalayagnam)	2005	661.43	--	357.46	--
3	H.N.S.S. Phase I	2005	2015.68	--	4022.19	--
4	Indira Sagar (Polavaram) Project	2004	8709.00	10287.38	2690.62	1578.38
5	Jawahar (Nettampadu) LIS	2005	1428.00	--	1081.98	--
6	Kandula Obula Reddy Project (Gundlakamma)	2004	165.22	592.18	540.75	426.96
7	Rajiv (Bhima) LIS	2005	1426.30	2158.40	1337.16	732.10
8	Somasila Project	1975	17.20	1196.00	859.89	1178.80
9	Sripada Sagar (Yellampally) Project	2004	3576.10	3767.03	740.76	190.93
10	Sri Ram Sagar Project (Stage II)	2000	1043.14	1098.00	731.06	54.86
11	Telugu Ganga Project	1983	637.00	4432.00	3341.65	3795.00
12	Choutpally Hanumantha Reddy LIS	2005	45.00	55.50	13.46	10.50
13	Venkatanagaram Pumping Scheme	2005	58.43	124.18	74.44	65.75
14	Thadipudi LIS	2004	295.80	526.17	359.85	230.37
15	Vamshadhara Project Stage-II	2003	123.94	173.00	3.76	49.06
16	J. Chokka Rao (Devadula) LIS	2004	6356.07	9212.64	1339.01	2856.57
17	Thotapally Barriage	2004	450.23	--	402.80	--
18	K L Rao Pulilchinthala Project	2004	565.87	1281.00	381.83	715.13
19	Guru Raghavendra LIS	2004	385.62	387.57	146.20	1.95
20	Galeru Nagari Sujala Sravanthi (GNSS)	2005	4452.00	5898.00	3852.40	1446.00
21	Pennar Ahobilam Stage-II	2005	518.96	--	846.24	--
22	Flood Flow Canal	1997	1331.30	4729.26	2370.06	3397.96
23	Mahatma Gandhi (Kalvakurthi) LIS	2005	1500.00	2990.00	1910.52	1490.00
24	Poola Subbaiah Veligonda Project	2004	1234.50	5150.00	1399.83	3915.50
25	Lendi Project	2007	202.19	263.89	44.43	61.70
26	Tarakarama Krishnaveni LIS	1995	35.90	28.32	21.06	(-)7.58
	Total		37275.01	57667.52	31873.44	25466.81

II	Medium Irrigation					
1	Bhupathi Palem Reservoir	2004	100.52	144.88	94.22	44.36
2	Gollavagu Project	2005	83.61	--	78.04	--
3	Kinnerasani Project	2005	36.82	--	17.44	--
4	Koil Sagar LIS	2005	296.45	359.00	249.24	62.55
5	Kovvada Kalva Project	2001	52.11	68.10	60.88	15.99
6	Modikuntavagu (Tribal Area Sub plan)	2005	124.60	255.05	51.69	130.45
7	Musurumilli Project	2005	218.65	--	163.91	--
8	Neelwai Project	2005	90.50	95.45	65.93	4.95
9	Palemvagu Project	2005	70.99	160.57	70.14	89.58
10	Peddavagu (Ada) Komarambheem	2005	274.14	450.14	329.26	176.00
11	Yerrakalva Reservoir	1976	14.50	124.95	112.14	110.45
12	Chitravathi Balancing Reservoir (PBC)	2005	2327.66	2912.25	1877.21	584.59
13	Pushkaram LIS	2004	297.25	608.40	528.20	311.15
14	Peddavagu – Jagannadpur	2005	124.64	--	66.41	--
15	Mathadivagu Project	2005	50.40	56.35	54.92	5.95
16	Janjhavathi	1976	13.50	141.00	110.37	127.50
17	Tarakarama Theerthasagar	2006	220.04	--	63.78	--
18	Maddigedda	1976	2.50	12.63	11.66	10.13
19	Mahendranaya Project	2008	123.25	--	7.74	--
20	Palair Project	2007	50.50	--	0.31	--
	Total		4572.63	5388.77	4013.49	1673.65
	Grand Total		41847.64	63506.52	35886.93	27140.46

Appendix 1.8

Summarised financial statement of departmentally managed commercial/quasi-commercial undertakings

(Refer paragraph 1.8.3; page 24)

(Rupees in lakh)

Sl. No	Name of the Undertaking	Period of accounts	Mean Govt. capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/loss	Interest on Capital	Total return (8+9)	%age Return on capital
1	2	3	4	5	6	7	8	9	10	11
1.	Fishnet Making Plant, T.B.Dam	2006-07	301.73	4.71	0.22	16.75 (sale of nets)	(-)25.56	12.18	(-)13.28	(-)4.43
2.	Ice-cum-cold storage Plant, T.B Dam	2006-07	11.68	0.26	0.03	17.33 (cash sales)	11.79	---	11.79	100.94
3.	Fish seed Farm, T B Dam	Accounts are awaited since inception from 1963-64. Hence the information is not available								
4.	Directorate of Insurance (APGLI), Hyderabad	2003-04	---	47.32	5.72	14759.30 (includes premium received, interest on deposit with Government, Misc. Receipts, interest, Rent)	---	---	---	---
5.	AP Government Text Book Press, Hyderabad	1977-78	105.69	102.04	5.21	195.03	(-)14.79	20.33	5.54	5.24
6.	Government Central Press, Hyderabad	Accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68. Hence the information is not available								
7.	Government Regional Press, Kurnool	Accounts are awaited from 1971-72. Hence the information is not available								
8.	Government Regional Press, Vijayawada	Accounts are awaited from 1983-84. Hence the information is not available								
9.	Government Distillery, Narayanaguda, Hyderabad	Revised accounts are awaited for 1992-93 & 1993-94. The Unit stopped production with effect from 1-10-1993. Hence the information is not available								

Appendix 1.9

Structure of Government accounts and layout of Finance Accounts

(Refer paragraph 1.1; page 1)

Structure of Government Accounts	
<p>The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p>	
<p>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.</p>	
<p>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.</p>	
<p>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.</p>	
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 summarised 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	Details 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 1.10

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

(Refer paragraph 1.1; page 1)

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 thereunder 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
- ensure within a period of five years, beginning from the initial financial year on the 1st day of April 2005 and ending on the 31st day of March 2010 that the outstanding total liabilities do not exceed 35 *per cent* of the estimated GSDP for that year
- 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 developed its own Fiscal Correction Path (FCP) indicating the milestones of outcome indicators with target dates of implementation during the period from 2004-05 to 2009-10 keeping in view the fiscal targets laid down in the FRBM Act and/or the rules made thereunder. 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.

Outcome indicators of the State's FCP are given in *Appendix 1.2*

Appendix 2.1

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

(Refer paragraph 2.3.1; page 38)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	(Rupees in crore)	
				Saving	Percentage
1	IX	Fiscal Administration, Planning, Surveys and Statistics (LC)	8084.47	1807.48	22
2	XII	School Education (RV)	8356.40	1690.04	20
3	XII	School Education (CV)	131.49	107.28	82
4	XIII	Higher Education (RV)	1932.57	673.83	35
5	XIV	Technical Education (RV)	816.96	361.13	44
6	XVII	Municipal Administration and Urban Development (RV)	4293.28	2015.26	47
7	XVIII	Housing (RV)	1401.36	374.16	27
8	XXI	Social Welfare (RV)	1506.87	356.90	24
9	XXI	Social Welfare (CV)	177.45	102.29	58
10	XXIII	Backward Classes Welfare (RV)	1668.17	490.29	29
11	XXV	Women, Child and Disabled Welfare (RV)	1633.78	647.24	40
12	XXVIII	Animal Husbandry and Fisheries (RV)	633.49	131.12	21
13	XXXI	Panchayat Raj (RV)	3546.81	1006.29	28
14	XXXIII	Major and Medium Irrigation (CV)	14052.09	3087.48	22
15	XXXIV	Minor Irrigation (RV)	491.42	269.96	55
16	XXXIV	Minor Irrigation ((CV)	1201.95	430.00	36
17	XXXV	Energy (RV)	6086.40	2836.60	47
18	XXXV	Energy (LV)	152.00	152.00	100
19	XXXVI	Industries and Commerce (RV)	871.74	582.38	67
20	XXXVIII	Civil Supplies Administration (RV)	3710.56	1164.43	31
Total			60749.26	18286.16	30

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

Appendix 2.2

Excess over provision of previous years requiring regularisation

(Refer paragraph 2.3.5; page 41)

(Rupees 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	Explanatory notes are awaited from the Administrative Departments/Finance Department for vetting by the PAG.
	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		
		Total	1709.91	

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

(Refer paragraph 2.3.7; page 43)

<i>(Rupees in crore)</i>					
Sl.No.	Number and Name of the Grant	Original Provision	Actual expenditure	Saving out of Original provision	Supplementary provision
➤ A Revenue – Voted					
1	I - State Legislature	57.67	51.92	5.75	1.95
2	II – Governor and Council of Ministers	12.82	11.13	1.69	1.42
3	VII – Commercial Taxes Administration	324.82	253.86	70.96	4.01
4	IX - Fiscal Administration, Planning, Surveys and Statistics	8113.49	7315.88	797.61	3.77
5	XI – Roads, Buildings and Ports	1388.25	1329.84	58.41	3.28
6	XII – School Education	8282.26	6666.36	1615.90	74.14
7	XIII – Higher Education	1916.29	1258.74	657.55	16.28
8	XVI – Medical and Health	3688.47	3147.30	541.17	32.49
9	XVII – Municipal Administration and Urban Development	3825.72	2278.02	1547.71	467.56
10	XX – Labour and Employment	331.00	279.24	51.76	35.64
11	XXI – Social Welfare	1438.21	1149.97	288.25	68.65
12	XXII – Tribal Welfare	694.00	611.81	82.19	23.51
13	XXIII – Backward Classes Welfare	1281.56	1177.87	103.69	386.60
14	XXIV – Minority Welfare	226.75	197.88	28.87	7.85
15	XXV – Women, Child and Disabled Welfare	1588.02	986.54	601.48	45.76
16	XXVIII – Animal Husbandry and Fisheries	623.88	502.38	121.50	9.61
17	XXIX – Forest, Science, Technology and Environment	352.04	265.26	86.78	2.75
18	XXXI – Panchayat Raj	2964.32	2540.52	423.80	582.49
19	XXXVI – Industries and Commerce	867.90	289.35	578.55	3.83
20	XXXVII – Tourism, Art and Culture	48.81	31.37	17.43	20.72
21	XXXIX – Information Technology and Communications	42.75	18.92	23.82	5.21
Total Revenue – Voted		38069.03	30364.16	7704.87	1797.52
➤ B Capital – Voted					
22	V – Revenue, Registration and Relief	25.98	6.00	19.98	3.00
23	XVI – Medical and Health	66.37	40.10	26.27	6.15
24	XX - Labour and Employment	16.04	8.18	7.85	6.70
25	XXI – Social Welfare	122.45	75.16	47.29	55.00
26	XXXVI – Industries and Commerce	2.37	2.00	0.38	10.00
Total Capital – Voted		233.21	131.44	101.77	80.85
➤ C Loans – Voted					
27	X – Home Administration	35.70	29.24	6.46	2.00
28	XXII – Tribal Welfare	4.00	2.10	1.90	2.90
Total Loans – Voted		39.70	31.34	8.36	4.90
Grand Total		38341.94	30526.94	7815.00	1883.27

Appendix 2.3 (B)

Cases where Supplementary provision proved excessive by Rupees one crore or more in each case

(Refer paragraph 2.3.7; page 43)

(Rupees in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Excess over original provision	Supplementary provision
1	IV General Administration and Elections (RV)	412.80	493.48	80.68	156.62
2	V Revenue, Registration and Relief (RV)	1427.79	3247.36	1819.57	2324.85
3	IX Fiscal Administration, Planning, Survey and Statistics (CV)	124.09	508.53	384.44	510.72
4	X Home Administration (RV)	2953.10	3016.83	63.73	133.71
5.	XIV Technical Education (CV)	0.50	3.44	2.94	22.58
6.	XXII Tribal Welfare (CV)	73.00	151.54	78.54	104.81
7.	XXVII Agriculture (RV)	1476.81	1686.63	211.82	618.76
8.	XXXI Panchayat Raj (CV)	Nil	290.15	290.15	335.80
9.	XXXII Rural Development (RV)	3068.55	3159.24	90.69	388.95
10.	XXXVI Industries and Commerce (LV)	5.71	13.60	7.89	13.60
Total		9542.35	12572.80	3030.45	4610.40

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

Appendix 2.3 (C)

Statement of various grants where supplementary provision proved insufficient by more than Rupees one crore each

(Refer paragraph 2.3.7; page 43)

(Rupees in crore)

S. No.	Grant No.	Name of the Grant	Original Provision	Supplementary Provision	Total	Expenditure	Excess
1	X	Home Administration (CV)	7.00	10.50	17.50	22.04	4.54
2	XVI	Medical and Health (LV)	66.56	66.30	132.86	136.59	3.73
3	XVII	Municipal Administration and Urban Development (LV)	Nil	815.00	815.00	859.91	44.91
4	XIX	Information and Public Relations (RV)	134.79	77.75	212.55	222.70	10.15
Total			208.35	969.55	1177.91	1241.24	63.33

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

Appendix 2.4

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

(Refer paragraph 2.3.8; page 43)

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	III	Administration of Justice	2014-00-105-04	(-) 75.23	(+) 1289.46
2	IV	General Administration and Elections	2015-00-104-04	(-) 4271.02	(-) 2456.42
3	V	Revenue, Registration and Relief	2030-03-001-03	(-) 300.00	(-) 1235.69
4			2053-00-093-03	(-) 3.96	(-) 1282.11
5			4250-00-101-04	(-) 430.00	(-) 2070.00
6	IX	Fiscal Administration, Planning, Surveys and Statistics	2070-00-800-09	(-) 4658.52	(-) 5341.48
7			2071-01-101-04	(-) 91149.36	(+) 8002.39
8			2071-01-101-04 (Charged)	(+) 7366.00	(-) 7366.00
9			2071-01-110-08	(+) 1296.52	(-) 1296.53
10			6003-00-111-01 (Charged)	(+) 53770.05	(-) 2209.20
11	X	Home Administration	2055-00-104-04	(+) 182.94	(-) 1180.41
12			2055-00-109-03	(-) 7765.69	(+) 10408.17
13			2055-00-111-04	(-) 1577.50	(+) 1370.29
14	XI	Roads, Buildings and Ports	5054-80-001-04	(-) 9629.24	(-) 1448.67
15	XII	School Education	2202-02-106-05	(-) 596.57	(+) 2013.66
16			2202-02-109-04	(-) 1906.40	(+) 1196.24
17	XIII	Higher Education	2202-03-102-75	(-) 162.00	(-) 3661.26
18	XVI	Medical and Health	2210-01-001-74	(-) 200.00	(-) 1007.10
19			6210-01-190-04	(-) 1224.35	(-) 1273.80
20			6210-80-800-04	(-) 661.05	(+) 2452.88
21	XXI	Social Welfare	2225-01-102-15	(-) 831.51	(-) 1022.65
22			2225-01-277-06	(-) 3876.08	(-) 14531.41
23			2225-01-277-07	(-) 3425.28	(-) 4328.32
24			2225-01-283-08	(-) 35.17	(-) 1775.74
25			2225-01-800-04	(-) 145.00	(+) 105.69
26			2225-01-800-05	(-) 712.84	(+) 537.51
27			4225-01-190-04	(-) 1300.20	(-) 1499.40
28			XXII	Tribal Welfare	2225-02-277-05
29	XXIII	Backward Classes Welfare	2225-03-277-05	(-) 6160.62	(-) 15211.06
30			2225-03-277-07	(-) 2509.65	(-) 1534.68
31			2225-03-277-24	(-) 7170.70	(-) 9037.63
32	XXXI	Panchayat Raj	2215-01-102-03	(+) 100.00	(-) 9214.75
33			2215-01-196-05	(-) 20.00	(-) 2169.33
34			2515-00-196-45	(-) 15000.00	(+) 5993.25
35			2515-00-197-04	(-) 4005.61	(-) 4223.46
36			2515-00-198-08	(-) 2961.52	(-) 3566.93
37	XXXII	Rural Development	2235-60-200-23	(-) 55952.68	(-) 8886.18
38			2235-60-789-23	(-) 11710.79	(-) 1904.48
39			2501-01-800-21	(-) 158.48	(-) 2157.52

40	XXXIII	Major and Medium Irrigation	2701-01-116	(-) 11414.50	(+) 2563.54		
41			2701-01-800	(-) 153.26	(-) 4129.07		
42			4701-01-101	(+) 19065.10	(-) 3101-72		
43			4701-01-103	(-) 342.00	(+) 5215.13		
44			4701-01-106	(-) 1900.00	(-) 1127.80		
45			4701-01-108	(-) 2053.25	(+) 2698.00		
46			4701-01-112 (Charged)	(-) 255.97	(-) 2754.03		
47			4701-01-115	(+) 77.92	(-) 1664.28		
48			4701-01-120	(-) 24216.80	(-) 42792.40		
49			4701-01-122	(-) 213.43	(+) 3708.83		
50			4701-01-122 (Charged)	(+) 1144.00	(-) 1644.00		
51			4701-01-123	(+) 66.59	(-) 1408.11		
52			4701-01-123 (Charged)	(-) 1144.00	(-) 1053.71		
53			4701-01-128	(-) 6119.08	(-) 4702.25		
54			4701-01-131	(+) 1900.00	(-) 3496.47		
55			4701-01-133	(-) 53581.46	(+) 32005.95		
56			4701-01-135	(-) 25636.11	(+) 2239.83		
57			4701-01-138	(-) 4199.00	(-) 12852.39		
58			4701-01-145	(-) 3656.06	(-) 4611.43		
59			4701-01-156	(+) 4068.50	(-) 10881.77		
60			4701-01-157	(+) 1700.00	(-) 1740.50		
61			4701-01-158	(-) 950.00	(-) 1464.55		
62			4701-01-161	(-) 750.00	(-) 3355.01		
63			4701-01-167	(+) 15321.33	(-) 1840.43		
64			4701-01-170	(-) 331.83	(-) 17733.64		
65			4701-01-176	(-) 5935.54	(-) 7275.44		
66			4701-01-178	(-) 3477.21	(-) 1522.79		
67			4701-01-800	(-) 1312.14	(-) 18362.28		
68			4701-03-237	(-) 42.50	(-) 1822.46		
69			4711-01-103-05	(+) 10576.93	(+) 3958.98		
70			4711-03-103-06	(+) 11.00	(-) 1834.41		
71			XXXIV	Minor Irrigation	2702-03-101-07	(-) 185.00	(-) 5341.27
72					2702-03-101-08	(-) 136.00	(-) 2252.14
73					4702-00-101- 21-12	(-) 840.00	(-) 1184.41
74					4702-00-101- 21-15	(+) 7800.00	(-) 7800.00
75					4702-00-789- 21-12	(-) 1620.00	(-) 3055.28
76			XXXV	Industries and Commerce	2852-80-800-13	(-) 2316.00	(-) 2316.00

Appendix 2.5

Results of review of substantial surrenders made during the year

(Refer paragraph 2.3.10; page 45)

<i>(Rupees in crore)</i>				
Sl.No.	Number and title of grant	Name of the scheme (Head of Account)	Amount of surrender	Percentage of surrender
1	IX - Fiscal Administration, Planning, Surveys & Statistics	MH 2052-090-(75) Lumpsum Provision	256.94	100
Specific reasons for the surrender of entire provision on 31-03-2010 have not been intimated (August 2010).				
2	XI - Roads, Buildings and Ports	MH 5054-04-789-(04) Road Development Fund – State Allocation Works	100.00	100
Surrender of the entire provision was stated to be due to non-allotment/ sanction of works under Central Road Fund by Government of India.				
3	XIII - Higher Education	MH 2202-03-107-(14) Reimbursement of Tuition Fee to Economically Backward Classes students	350.00	100
Surrender of entire provision was stated to be for meeting the expenditure under B.C. Welfare grant by providing an equal amount in that Grant.				
4	XVII – Municipal Administration and Urban Development	MH 2215-01-190-(08) Assistance to Hyderabad Metropolitan Water Supply and Sewerage Board, Godavari Water Supply	193.00	100
Surrender of entire provision on 31 March 2010 was stated to be due to treating the entire expenditure towards Godavari Water Supply in Greater Hyderabad Municipal Corporation Area as a loan to Hyderabad Metropolitan Water Supply and Sewerage Board				
5	XVII – Municipal Administration and Urban Development	MH 2217-80-191-(56) Assistance to HUDA for Outer Ring Road Project	378.28	100
Out of the total reduction in provision by ₹ 378.28 crore, decrease of ₹ 368.78 crore was stated to be due to treating the expenditure on Outer Ring Road Project as loan to Hyderabad Metro Development Authority. Specific reasons for remaining decrease of ₹ 9.50 crore have not been intimated (August 2010)				
6	XXXV – Energy	MH 6801-205-(12) Loans to A.P. TRANSCO for Krishnapatnam Thermal Power Project	115.20	100
Reasons for non-utilisation of the entire provision have not been intimated (August 2010).				
7	XXXVI – Industries and Commerce	MH 2851-103-(12) Assistance towards Loan Waiver to Weavers	312.00	100
Specific reasons for surrender of the entire provision have not been intimated (August 2010).				

Appendix 2.6

Surrenders (₹ 50 lakh or more in each case) in excess of actual saving
(Refer paragraph 2.3.11; page 45)

(Rupees 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	III – Administration of Justice	362.18	(+) 0.85	2.54	2.54
2	VIII – Transport Administration	90.44	(-) 25.45	25.75	0.30
3	X – Home Administration	3086.81	(-) 69.97	189.65	119.68
4	XI – Roads, Buildings & Ports	1391.53	(-) 61.69	224.37	162.68
5	XIV – Technical Education	816.96	(-) 361.13	361.39	0.26
6	XVIII – Housing	1401.36	(-) 374.16	374.22	0.06
7	XIX – Information & Public Relations	212.55	(+) 10.15	10.54	10.54
8	XXV – Women, Child & Disabled Welfare	1633.78	(-) 647.24	657.16	9.92
9	XXXIII – Major & Medium Irrigation	6589.27	(-) 1264.57	1429.34	164.77
Revenue – Charged					
10	I – State Legislature	2.62	(-) 0.98	1.37	0.39
Capital – Voted					
11	IV – General Administration & Elections	3.52	(+) 0.78	1.22	1.22
12	X – Home Administration	17.50	(+) 4.54	5.86	5.86
13	XX – Labour & Employment	22.74	(-) 14.56	17.50	2.94
14	XXVIII – Animal Husbandry & Fisheries	11.27	(-) 6.66	7.79	1.13
Loans – Voted					
15	X – Home Administration	37.70	(-) 8.46	8.96	0.50
16	XVI – Medical & Health	132.86	(+) 3.73	28.19	28.19
	Total	15813.09	(-) 2814.82	3345.85	510.98

Appendix 2.7

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

(Refer paragraph 2.3.12; page 46)

<i>(Rupees in crore)</i>			
Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
I – Grants			
1	V	Revenue, Registration and Relief (CV)	22.98
2	VI	Excise Administration (CV)	0.01
3	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	126.28
4	XXIII	Backward Classes Welfare (CV)	20.86
5	XXIV	Minority Welfare (RV)	36.72
6	XXVI	Administration of Religious Endowments (RV)	3.43
7	XXXI	Panchayat Raj (CV)	45.66
8	XXXV	Energy (CV)	10.00
9	XXXV	Energy (LV)	152.00
10	XXXVII	Tourism, Art and Culture (CV)	0.60
11	XL	Public Enterprises (LV)	1.00
		Total	419.54
II – Appropriations			
12	V	Revenue, Registration and Relief (RC)	0.08
13	VII	Commercial Taxes Administration (RC)	0.01
14	XI	Roads, Buildings and Ports (CC)	1.13
15	XII	School Education (RC)	0.09
16	XVI	Medical and Health (RC)	0.05
17	XXXI	Panchayat Raj (RC)	0.10
18	XXXIII	Major and Medium Irrigation (RC)	28.46
19	XXXIV	Minor Irrigation (CC)	8.60
		Total	38.52
Grand Total			458.06

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

Appendix 2.8

Details of saving not surrendered by ₹ 5 crore and above

(Refer paragraph 2.3.12; page 46)

(Rupees in crore)

Sl. No.	Number and Name of grant/appropriation	Saving	Surrender	Un-surrendered saving
(1)	(2)	(3)	(4)	(5)
1	IV – General Administration and Elections (RV)	75.94	59.91	16.03
2	V – Revenue, Registration and Relief (RV)	505.28	308.58	196.70
3	IX – Fiscal Administration, Planning, Surveys and Statistics (RV)	801.38	738.27	63.11
4	IX – Fiscal Administration, Planning, Surveys and Statistics (RC)	194.31	120.60	73.71
5	IX – Fiscal Administration, Planning, Surveys and Statistics (LC)	1807.48	1785.38	22.10
6	XI – Roads, Buildings and Ports (RV)	346.07	322.66	23.41
7	XII – School Education (RV)	1690.04	1560.10	129.94
8	XIII – Higher Education (RV)	673.83	616.54	57.29
9	XVI – Medical and Health (RV)	573.66	506.95	66.71
10	XVI – Medical and Health (CV)	32.42	16.11	16.31
11	XVII – Municipal Administration and Urban Development (RV)	2015.26	797.58	1217.68
12	XX – Labour and Employment (RV)	87.40	51.74	35.66
13	XXI – Social Welfare (RV)	356.90	127.67	229.23
14	XXI – Social Welfare (CV)	102.29	36.52	65.77
15	XXII – Tribal Welfare (RV)	105.70	72.31	33.39
16	XXIII – Backward Classes Welfare (RV)	490.29	199.37	290.92
17	XXVII – Agriculture (RV)	406.95	360.46	46.49
18	XXVIII – Animal Husbandry and Fisheries (RV)	131.12	106.22	24.90
19	XXIX – Forest, Science, Technology and Environment (RV)	89.54	81.63	7.91
20	XXX – Co-operation (RV)	44.10	35.45	8.65
21	XXX – Co-operation (CV)	23.86	18.84	5.02
22	XXXI – Panchayat Raj (RV)	1006.29	412.90	593.39
23	XXXII – Rural Development (RV)	298.25	124.24	174.01
24	XXXIII – Major and Medium Irrigation (CV)	3087.48	1139.58	1947.90
25	XXXIII – Major and Medium Irrigation (CC)	96.97	2.86	94.11
26	XXXIV – Minor Irrigation (RV)	269.96	19.45	250.51
27	XXXIV – Minor Irrigation (CV)	430.00	100.00	330.00
28	XXXV – Energy (RV)	2836.60	0.61	2835.99
29	XXXVI – Industries and Commerce (RV)	582.38	456.79	125.59
30	XXXVI – Industries and Commerce (CV)	10.38	0.38	10.00
31	XXXVI – Industries and Commerce (LV)	5.71	0.62	5.09
32	XXXVII – Tourism, Art and Culture (RV)	38.16	28.99	9.17
33	XXXVIII – Civil Supplies Administration (RV)	1164.43	1124.58	39.85
	Total	20380.43	11333.89	9046.54

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 2010

(Refer paragraph 2.3.12; page 46)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of surrender
(1)	(2)	(3)	(4)
1	IV	2015 – Elections	47.30
2		2070 – Other Administrative Services	10.25
3	V	2245 – Relief on account of Natural Calamities	310.42
4	VI	2039 – State Excise	67.35
5	VII	2040 – Taxes on Sales, Trade etc.	38.39
6		2053 – District Administration	29.67
7	VIII	2041 – Taxes on Vehicles	25.75
8	IX	2049 – Interest payments	189.96
9		2052 – Secretariat - General Services	223.84
10		2054 – Treasury and Accounts Administration	21.05
11		2071 – Pension and other retirement benefits	437.67
12		6004 – Loans and Advances from Central Government (Charged)	1785.39
13		7610 – Loans to Government Servants etc.	46.24
14	X	2055 – Police	178.69
15		2070 – Other Administrative Services	10.74
16	XI	2059 – Public Works	33.00
17		3054 – Roads and Bridges	189.98
18		4059 – Capital Outlay on Public Works	212.36
19		5051 – Capital Outlay on Ports Light Houses	116.24
20	XII	2059 – Public Works	35.18
21		2202 – General Education	1524.21
22		4202 – Capital Outlay on Education, Sports, Art & Culture	103.06
23	XIII	2202 – General Education	261.82
24	XIV	2059 – Public Works	30.52
25		2203 – Technical Education	309.87
26		4202 – Capital Outlay on Education, Sports, Art & Culture	19.43
27	XVI	2210 – Medical and Public Health	368.20
28		2211 – Family Welfare	138.75
29		4210 – Capital Outlay on Medical & Public Health	11.16
30		6210 – Loans for Medical and Public Health	28.19
31	XVII	2215 – Water Supply and Sanitation	805.50
32	XVIII	2216 – Housing	374.22
33		6216 – Loans for Housing	28.86
34	XIX	2220 – Information and Publicity	10.54
35	XX	2059 – Public Works	14.58

36		2230 – Labour and Employment	35.57
37		4250 – Capital Outlay on Labour and Employment	17.50
38	XXI	2225 – Welfare of SCs, STs and OBCs	127.67
39		4225 – Capital Outlay on Welfare of SCs, STs and OBCs	36.52
40	XXII	2225 – Welfare of SCs, STs and OBCs	72.31
41		4225 – Capital Outlay on Welfare of SCs, STs and OBCs	23.98
42	XXIII	2225 – Welfare of SCs, STs and OBCs	199.37
43	XXV	2235 – Social Security and Welfare	652.84
44		4235 – Capital Outlay on Social Security and Welfare	45.85
45	XXVII	2401 – Crop Husbandry	342.83
46		3451 – Secretariat - Economic Services	29.82
47	XXVIII	2403 – Animal Husbandry	85.26
48		2405 – Fisheries	20.96
49	XXIX	2402 – Soil and Water Conservation	81.27
50	XXX	2425 – Cooperation	35.45
51		4425 – Capital Outlay on Co-operation	18.84
52		6425 – Loans for Co-operation	12.68
53	XXXI	2215 – Water Supply and Sanitation	63.76
54		2515 – Other Rural Development	349.14
55	XXXII	2235 – Social Security and Welfare	124.18
56	XXXIII	2701 – Major and Medium Irrigation	1428.92
57		4701 – Capital Outlay on Major & Medium Irrigation	1142.44
58	XXXIV	2702 – Minor Irrigation	19.45
59		4702 – Capital Outlay on Minor Irrigation	100.00
60	XXXVI	2851 – Village and Small Industries	430.47
61		2852 – Industries	25.21
62	XXXVII	2205 – Art and Culture	28.59
63	XXXVIII	2236 – Nutrition	1124.58
64	XXXIX	3451 – Secretariat - Economic Services	28.96
		Total	14742.80

Appendix 3.1
Department-wise Pending AC bills at the end of 2009-10
(Refer paragraph 3.1; page 53)

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Agriculture	573	397.33
2	Roads & Buildings	21	0.34
3	Animal Husbandry and Fisheries	28	7.28
4	Medical & Health	86775	99.38
5	Industries	12	2.37
6	Finance	626	31.28
7	Home	2478	114.24
8	Education	20013	96.14
9	Irrigation and Command Area Development	33	0.72
10	Panchayat Raj & Rural Development	1430	50.15
11	BC Welfare	1	#
12	Revenue, Registration & Relief	6299	349.17
13	Municipal Administration & Urban Development	31	7.41
14	General Administration	3388	24.32
15	Tribal Welfare	7	0.29
16	Women Development & Child Welfare	7	0.05
17	Sports & Youth Services	347	8.26
18	Civil Supplies Administration	11	1.21
19	Social Welfare	11	0.05
20	Law	23	4.52
21	Forest, Science and Technology	2	0.02
22	State Election Commission	2	0.02
23	Special Commissioner, AP at New Delhi	1	##
24	Labour, Employment and Training	51	3.47
25	Dr. MCRHRD Institute, Hyderabad	1	0.50
26	Asst. Secretaries to Government, Secretariat Department	153	10.67
	Total	122324	1209.19

#₹ 7680 only ##₹ 34400 only

Appendix 3.2

Statement of bodies and authorities, the accounts of which had not been received

(Refer paragraph 3.3; page 54)

Sl. No.	Name of the body/authority	No. of bodies/ authorities	Years for which accounts had not been received*
Higher Education Department			
1	Universities	14	2004-05 to 2009-10 (34)
2	Aided Colleges	123	1994-95 to 2009-10 (715)
3	AP State Council of Higher Education	1	2009-10 (1)
Panchayat Raj and Rural Development Departments			
4	District Rural Development Agencies	21	2005-06 to 2009-10 (42)
5	District Water Management Agencies	22	2006-07 to 2009-10 (45)
6	Society for Elimination of Rural Poverty	1	2008-09, 2009-10 (2)
Social Welfare Department			
7	District Scheduled Castes Service Coop. Societies	23	2001-02 to 2008-09 (59)
8	AP SC Co-op. Finance Corporation	1	2008-09, 2009-10 (2)
9	AP BC Finance Corporation	1	2004-05 to 2009-10 (6)
10	AP Social Welfare Fund	1	2001-02 to 2009-10 (9)
11	AP Advocates Clerks Welfare Fund	1	2008-09, 2009-10 (2)
12	AP Advocates Welfare Fund	1	2009-10 (1)
13	AP Social Welfare Residential Educational Institution Society	1	2004-05 to 2009-10 (6)
Sports & Youth Services, Tourism, Art and Culture Departments			
14	Society for Training and Employment Promotion	22	2005-06 to 2009-10 (59)
15	AP Sports School	1	2009-10 (1)
16	Sports Authority of Andhra Pradesh	1	2007-08 to 2009-10 (3)
17	National Institute of Tourism and Hospitality Management	1	2009-10 (1)
18	Ravindra Bharathi	1	2006-07 to 2009-10 (4)
Agriculture and Co-operation Departments			
19	AP State Co-op. Union	1	2008-09, 2009-10 (2)
20	AP State Co-op. Mktg. Federation	1	2009-10 (1)
21	AP State Co-op. Rural Irrigation Corporation	1	2005-06 to 2009-10 (5)
Animal Husbandry and Fisheries Department			
22	AP State Fishermen Co-op. Societies Federation	1	2003-04 to 2009-10 (7)
23	Visakha Live Stock Development Agency	1	2007-08 to 2009-10 (3)
24	AP Dairy Development Federation	1	2009-10 (1)
25	AP Live Stock Development Agency	1	2009-10 (1)
Backward Classes Welfare Department			
26	AP Washermen Co-op. Societies	1	2005-06 to 2009-10 (5)
27	AP Study Circle for BC, Guntur	1	2006-07 to 2009-10 (4)
28	AP Study Circle for BC, Anantapur	1	1997-98 to 2009-10 (13)
29	AP Study Circle for BCs, Warangal	1	2006-07 to 2009-10 (4)
30	District Backward Classes Service Coop. Societies	15	2001-02 to 2008-09 (49)

School Education Department			
31	Zilla Grandhalaya Samsthas	22	1998-99 to 2009-10 (106)
32	Zilla Saksharatha Samithis	23	1997-98 to 2008-09 (181)
33	AP Residential Educational Institutional Society	1	2004-05 to 2009-10 (6)
34	AP Study Circle, Hyderabad	1	2007-08 to 2009-10 (3)
35	Swamy Ramanandha Thirtha Rural Institute	1	2007-08 to 2009-10 (3)
36	AP School Educational Society	1	2008-09, 2009-10 (2)
37	AP State Literacy Mission	1	2008-09, 2009-10 (2)
38	AP Open School Society	1	2007-08 to 2009-10 (3)
39	State Institute of Education and Technology	1	2009-10 (1)
40	Hindi Academy	1	2008-09, 2009-10 (2)
Planning Department			
41	Centre for Economic and Social Studies	1	2009-10 (1)
42	AP Invest	1	2007-08 to 2009-10 (3)
43	AP Disaster Mitigation Society	1	2009-10 (1)
Health Medical and Family Welfare Department			
44	Indian Institute of Health and Family Welfare	1	2009-10 (1)
45	APMHIDC	1	2007-08 to 2009-10 (3)
46	AP State TB Society	1	2007-08 to 2009-10 (3)
47	AP Yogadhyayana Parishad	1	2006-07 to 2009-10 (4)
48	AP Medicinal and Aromatic Plant Board	1	2009-10 (1)
49	MNJ Institute of Oncology	1	2008-09, 2009-10 (2)
50	Nizam's Institute of Medical Sciences	1	2007-08 to 2009-10 (3)
51	AP Right to Sight Society	1	2008-09, 2009-10 (2)
52	State Blindness Control Society	1	2006-07 to 2009-10 (4)
53	State TB Office	1	2003-04 to 2009-10 (7)
54	AP State AIDS Control Society	1	2009-10 (1)
55	Sri Venkateswara Institute of Medical Sciences	1	2007-08 to 2009-10 (3)
Irrigation and Command Area Development Department			
56	WALAMTARI	1	2006-07 to 2009-10 (4)
Municipal Administration and Urban Development Department			
57	Quli Qutub Shah Urban Development Authority	1	2008-09, 2009-10 (2)
Tribal Welfare Department			
58	AP Scheduled Tribes Finance Corporation	1	2003-04 to 2009-10 (7)
59	AP Tribal Welfare Ashram Residential Education Institution Society	1	2006-07 to 2009-10 (4)
60	Girijan Co-op. Corporation.	1	2009-10 (1)
Women, Child and Disabled Welfare Department			
61	AP Women's Co-operative Finance Corporation.	1	2006-07 to 2009-10 (4)
62	AP Vikalaangula Co-operative Finance Corporation.	1	2007-08 to 2009-10 (3)
63	Kurnool District Society for Rehabilitation	1	2006-07 to 2009-10 (4)
64	AP Social Welfare Advisory Board	1	2009-10 (1)
Forests, Science, Technology and Environment Department			
65	AP State Council for Science and Technology	1	1997-98 to 2009-10 (13)
66	AP Pollution Control Board	1	2008-09, 2009-10 (2)
Total		342	1480

* Figures in brackets represent number of accounts

Appendix 3.3

Statement showing performance of the autonomous bodies

(Refer paragraph 3.4; page 55)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report was issued	Placement of SAR in the Legislature	Accounts due for the years	Period of delay in months (as of June 2010)
Urban Development Authorities							
1	Hyderabad Metropolitan Development Authority ⁸	2009-2010	2007-2008	2002-2003	2000-2001	2008-2009 2009-2010	15 3
2	Visakhapatnam Urban Development Authority	2008-2009	2006-2007	2004-2005	2001-2002	2007-2008 2008-2009 2009-2010	27 15 3
3	Tirupati Urban Development Authority	2008-2009	2008-09	2006-2007	2001-2002	2009-2010	3
4	Kakatiya Urban Development Authority	2008-2009	2006-2007	2006-2007	1998-1999	2007-2008 2008-2009 2009-2010	27 15 3
5	Vijayawada-Guntur-Tenali-Mangalagiri-Urban Development Authority	2009-2010	2008-2009	2008-2009	2000-2001	2009-2010	3
6	AP Vaidya Vidhana Parishad	2009-2010	2004-2005	2004-2005	1999-2000	2005-2006 2006-2007 2007-2008 2008-2009 2009-2010	51 39 27 15 3
7	AP Khadi Village Industries Board	2009-2010	2007-2008	2002-2003	1999-2000	2008-2009 2009-2010	15 3
8	Sri Satya Sai Urban Development Authority*	2008-2009	2002-2003	*	*	*	*
9	Hyderabad Metropolitan Water Supply & Sewerage Board	2009-2010	2005-2006	2005-2006	Not required as per the bye-laws	2006-2007 2007-2008 2008-2009 2009-2010	39 27 15 3
10	Environment Protection Training and Research Institute	2009-2010	2009-2010	2008-2009		--	--
Integrated Tribal Development Agencies							
11	Bhadrachalam	2009-2010	2007-2008	2007-2008	Not required as per the bye-laws	2008-2009 2009-2010	15 3
12	Seethampet	2009-2010	2007-2008	2007-2008		2008-2009 2009-2010	15 3
13	Srisailem	2009-2010	2006-2007	2006-2007		2007-2008 2008-2009 2009-2010	27 15 3
14	Parvathipuram	2009-2010	2007-2008	2005-2006		2008-2009 2009-2010	15 3
15	Paderu	2009-2010	2006-2007	2004-2005		2007-2008 2008-2009 2009-2010	27 15 3

16	Rampachodavaram	2009-2010	2006-2007	2006-2007		2007-2008 2008-2009 2009-2010	27 15 3
17	Uttoor	2009-2010	2007-2008	2006-2007		2008-2009 2009-2010	15 3
18	Nellore	2009-2010	2008-2009	2006-2007		2009-2010	3
19	K.R. Puram	2009-2010	2007-2008	2004-2005		2008-2009 2009-2010	15 3
20	Eturunagaram	2009-2010	1999-2000	1999-2000		2000-2001 onwards	More than 24

§ 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 3.4

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

(Refer paragraph 3.5; page 57)

Sl. No.	Name of the Undertaking	Accounts finalised up to	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
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	Accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68.	Not available	Despite constant pursuance by the AG(C&RA), accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68.
3	Government Regional Press, Kurnool	Accounts are awaited from 1971-72.	Not available	Despite constant pursuance by the AG(C&RA), accounts are 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	2003-04	NIL	Despite constant pursuance by the AG(C&RA) accounts are awaited from 2004-05.
Animal Husbandry and Fisheries Department				
7	Ice-cum-Cold Storage Plant, Tungabhadra Dam.	2006-07	0.12	Audit Certificate for 2006-07 accounts was issued in December 2009. Subsequent accounts were not submitted for certification.
8	Fishnet Making Plant, Tungabhadra Dam	2006-07	3.02	Audit certificate for 2006-07 accounts was issued in July 2009. Subsequent accounts were not submitted for certification.
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 to 2009-10.

Appendix 3.5

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

(Cases where final action was pending at the end of 30 June 2010)

(Refer paragraph: 3.6; page 57)

(Rupees in lakh)

Sl. No.	Department	Up to 2005-06		2006-07		2007-08		2008-09		2009-10		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1	Agriculture and Cooperation	18	75.72	-	-	-	-	-	-	-	-	18	75.72
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)	6	188.01	1	0.31	-	-	-	-	-	-	7	188.32
6	Health, Medical and Family Welfare	55	174.18	-	-	2	11.03	-	-	-	-	57	185.21
7	Home	13	16.61	1	3.32	-	-	-	-	-	-	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	6	2.21	5	40.84	-	-	-	-	-	-	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	260	99.28	-	-	1	0.40	-	-	-	-	261	99.68
15	Social Welfare (including Tribal Welfare)	25	2428.25	1	1.69	-	-	-	-	-	-	26	2429.94
16	Transport, Roads and Buildings	2	3.46	-	-	-	-	-	-	-	-	2	3.46
	Total	462	3398.31	8	46.16	4	32.09	-	-	-	-	474	3476.56

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

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.
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
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
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
CAGR	: Compound Annual Growth Rate
CB	: Closing Balance
CE	: Capital Expenditure
CF	: Contingency Fund
CGA	: Controller General of Accounts
CSS	: Centrally Sponsored Schemes

DC Bills	:	Detailed Contingent Bills
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
JNNURM	:	Jawaharlal Nehru National Urban Renewal Mission
LPG	:	Liquified Petroleum Gas
MEFS	:	Macro Economic Framework Statement
NPRE	:	Non-Plan Revenue Expenditure
NREGM	:	National Rural Employment Guarantee Mission
NRHM	:	National Rural Health Mission
NTR	:	Non-Tax Revenue
O&M	:	Operations and Maintenance
OU	:	Osmania University
PAC	:	Public Accounts Committee
PD	:	Primary Deficit
PERT Chart	:	Programme/Project Evaluation and Review Technique
PF	:	Provident Fund
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
RVMA	:	Rajiv Vidya Mission Authority
S&W	:	Salaries and Wages
SAAP	:	Sports Authority of Andhra Pradesh
SBCS	:	State Blindness Control Society
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