
Appendices

Appendix 1.1
Profile of State of Andhra Pradesh
(Refer Introductory para)

A	General Data			
Sl.No	Particulars		Figures	
1	Area		1,62,970 Sq.Km.	
2	Population			
	a.	As per 2001 Census (Composite State)	7.62 crore	
	b.	As per 2011 Census(After re-organisation of the State on 02 June 2014)	4.95 crore	
3	a.	Density of Population (as per 2001 Census) (Composite State) (All India Density = 325 persons per Sq. Km.)	277 persons per Sq.Km.	
	b.	Density of Population (as per 2011 Census) (After re-organisation of the State on 02 June 2014) (All India Density = 382 persons per Sq.Km.)	308 persons per Sq.Km.	
4	Population Below Poverty Line (BPL) (All India Average=21.92 <i>per cent</i>)		9.2 <i>per cent</i>	
5	a.	Literacy (as per 2001 Census) (All India Average=64.80 <i>per cent</i>)	62.07 <i>per cent</i>	
	b.	Literacy (as per 2011 Census) (All India Average=73.00 <i>per cent</i>)	67.00 <i>per cent</i>	
6	Infant Mortality (per 1000 live births) (All India Average = 33 per 1,000 live births)		32	
7	Life Expectancy at birth (All India Average = 68.70 years)		69.60 years*	
8	Gini Coefficient			
	a.	Rural (All India-0.29)	0.28*	
	b.	Urban (All India-0.38)	0.38*	
9	Gross State Domestic Product (GSDP) 2018-19 at current price		₹ 9,33,402 crore	
10	Per capita GSDP CAGR (2011-12 to 2018-19) in <i>per cent</i>		Andhra Pradesh	12.96
			General Category States	10.99
11	GSDP CAGR (2011-12 to 2018-19) in <i>per cent</i>		Andhra Pradesh	13.72
			General Category States	12.23
12	Population Growth (2009-19) rate in <i>per cent</i>		Andhra Pradesh	8.43*
			General Category States	12.46
B	Financial Data			
	Particulars			
CAGR**		2017-18 to 2018-19		
		General Category States	Andhra Pradesh	
		(in <i>per cent</i>)		
a.	of Revenue Receipts	12.77	9.15	
b.	of Own Tax Revenue	12.72	17.27	
c.	of Non Tax Revenue	19.78	15.26	
d.	of Total Expenditure	12.73	9.40	
e.	of Capital Expenditure	11.93	48.07	
f.	of Revenue Expenditure on Education	9.38	(-) 1.59	
g.	of Revenue Expenditure on Health	11.09	16.76	
h.	of Salary and Wages	11.03	7.39	
i.	of Pension	14.31	(-) 5.82	

Source: Economic Survey of Andhra Pradesh 2018-19; Data available in website of Ministry of Statistics and Programme implementation; Data provided by Economic Advisor to C&AG of India;

* Figures pertain to Composite State of Andhra Pradesh

** Compounded Annual Growth Rate

Appendix 1.2

Structure of Government Accounts and layout of Finance Accounts

(Refer Introductory para)

Part A: Structure of Government Accounts

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

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

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

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

Part B: Layout of Finance Accounts

Statement No.	Layout
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-Aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and other Liabilities
18	Detailed Statement of Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and other Public Account transactions
22	Detailed Statement on Investments of Earmarked Funds
Appendices	In addition to the above 22 statements, Finance Accounts also contain 13 appendices giving the details on salaries, subsidies, grants-in-aid – scheme-wise and institution –wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Schemes <i>etc.</i>

Appendix 1.3
Abstract of Receipts and Disbursements in 2018-19
(Refer paragraphs 1.2 & 1.5.1.1)

(₹ in crore)

Receipts			Disbursements		
2017-18		2018-19	2017-18		2018-19
Section-A: Revenue					
105062	I. Revenue receipts	114671	121214	I. Revenue expenditure	128570
49486	Tax revenue	58031	39075	General Services	40790
			59159	Social Services	64280
3814	Non-tax revenue	4396	19654	Education, Sports, Art and Culture	19342
			6188	Health and Family Welfare	7225
29001	State's share of Union Taxes	32787	7687	Water Supply, Sanitation, Housing and Urban Development	8709
0	Non-Plan grants	0	183	Information and Broadcasting	184
0	Grants for State Plan Schemes	327	9746	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5447
(-)200	Grants for Central Plan Schemes	0	208	Labour and Labour Welfare	553
15482	Grants for Centrally Sponsored Schemes	12510	15380	Social Welfare and Nutrition	22694
6975	Finance Commission Grants	5548	113	Others	126
504	Other Grants	1072	22894	Economic Services	23459
			7326	Agriculture and Allied Activities	8489
			7990	Rural Development	7460
			635	Irrigation and Flood Control	602
			3417	Energy	1902
			1536	Industry and Minerals	1008
			1475	Transport	1142
			(-)5	Science, Technology and Environment	10
			520	General Economic Services	2846
			86	Grants-in-aid and Contributions	41
16152	II. Revenue deficit carried over to Section B	13899		II. Revenue Surplus carried over to Section B	0
Section-B: Others					
9948	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	6522	0	III. Opening Overdraft from RBI	0
0	IV. Miscellaneous Capital Receipts	0	13491	IV. Capital Outlay -	19976
			283	General Services	275
			2891	Social Services	2866
			363	Education, Sports, Art and Culture	245
			201	Health and Family Welfare	175
			1093	Water Supply, Sanitation, Housing and Urban Development	1742
			678	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	144
			89	Social Welfare and Nutrition	49
			467	Others	511

Receipts			Disbursements		
2017-18		2018-19	2017-18		2018-19
			10317	Economic Services	16835
			243	Agriculture and Allied Activities	278
			869	Rural Development Programme	875
			8242	Irrigation and Flood Control	13386
			23	Energy	2
			100	Industry and Minerals	653
			453	Transport	847
			387	General Economic Services	794
51	V. Recoveries of Loans and Advances	277	2781	V. Loans and Advances disbursed	1843
2	From Power Projects	5	322	For Power Projects	300
35	From Government Servants	265	62	To Government Servants	256
14	From others	7	2397	To Others	1287
	VI. Revenue surplus brought down	0	16152	VI. Revenue deficit brought down	13899
74063	VII. Public Debt Receipts	97980	55081	VII. Repayment of Public Debt	73274
27256	Internal Debt other than Ways and Means Advances and Overdraft	36122	8456	Internal debt other than Ways and Means Advances and Overdraft	12800
45861	Transactions of Ways and Means Advances including Overdraft	59868	45630	Transactions of Ways and Means Advances including Overdraft	59729
946	Loans and Advances from Central Government	1990	995	Repayment of Loans and Advances to Central Government	745
0	VIII. Net of Inter-State Settlement	0	8	VIII. Net of Inter-State Settlement	26
0	IX. Appropriation to Contingency Fund	0	0	IX. Appropriation to Contingency Fund	0
0	X. Amount recouped to Contingency Fund	0	0	X. Expenditure from Contingency Fund	0
156918	XI. Public Account Receipt	99704	146945	XI. Public Account Disbursements	87076
3785	Small Savings and Provident Funds	4466	2142	Small Savings and Provident Funds	2245
1784	Net Reserve Funds	3397	1056	Net Reserve Funds	1216
22971	Net Suspense and Miscellaneous	1985	22634	Net Suspense and Miscellaneous	2054
28652	Remittances	7	25995	Remittances	1872
99726	Deposits and Advances	89849	95118	Deposits and Advances	79689
0	XII. Closing Overdraft from Reserve Bank of India	0	6522	XII. Closing Cash Balance	8389
			3	Cash in Treasuries and Local Remittances	3
			-858	Deposits with Reserve Bank and other Banks	22
			2	Departmental Cash Balance including Permanent Advances	2
			7375	Cash Balance Investment and investment of Earmarked Funds	8362
362194	Total	333053	362194	Total	333053

Appendix 1.4
Time Series Data on State Government Finances
(Refer Paragraph 1.2)

(₹ in crore)

		2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts						
1	Revenue Receipts	90672	88648	98984	105062	114671
	(i) Tax Revenue	42618	39907	44181	49486	58031
	State Goods and Services Tax	-	-	-	10820	20611
	Taxes on Sales, Trade, etc.	30524	29104	32484	25335	21914
	State Excise	4352	4386	4645	5460	6220
	Taxes on Vehicles	3687	2082	2467	3039	3341
	Stamps and Registration fees	3250	3527	3476	4271	5428
	Land Revenue	62	52	167	107	57
	Other Taxes	743	756	942	454	460
	(ii) Non Tax Revenue	10976	4920	5193	3814	4396
	(iii) State's share in Union taxes and duties	15299	21894	26264	29001	32787
	(iv) Grants in aid from GOI	21779	21927	23346	22761	19457
2	Misc. Capital Receipts	0	0	0	0	0
3	Recovery of Loans and Advances	5092	285	2029	51	277
4	Total revenue and Non-debt capital receipts (1+2+3)	95764	88933	101013	105113	114948
5	Public Debt Receipts	33005	53681	59923	74063	97980
	Internal Debt (excluding Ways and Means Advances and Overdraft)	26107	21689	29955	27256	36122
	Transactions under Ways and Means Advances and Overdraft	6201	31307	29154	45861	59868
	Loans and Advances from Government of India	697	685	814	946	1990
6	Total receipts in the Consolidated Fund (4+5)	128769	142614	160936	179176	212928
7	Contingency Fund receipts	3	0	0	0	0
8	Public Account receipts	301629	90912	98781	156918	99704
9	Total receipts of Government (6+7+8)	430401	233526	259717	336094	312632
Part B. Expenditure/Disbursements						
10	Revenue Expenditure	114866	95950	116215	121214	128570
	Plan	19938	31978	36422	Plan and Non-Plan was merged	
	Non-plan	94328	63972	79793		
	General Services (including interest payments)	28590	28573	32786	39075	40790
	Social Services	42259	46449	50228	59159	64280
	Economic Services	43891	20812	33108	22894	23459
	Grants-in-aid and contributions	127	116	93	86	41
11	Capital Expenditure	11405	14171	15143	13491	19976
	Plan	12026	14145	15114	Plan and Non-Plan was merged	
	Non-plan	(-)621	26	29		
	General Services	483	180	295	283	275
	Social Services	2382	2414	2431	2891	2866
	Economic Services	8540	11577	12417	10317	16835

		2014-15	2015-16	2016-17	2017-18	2018-19
12	Disbursement of Loans and Advances	1210	674	564	2781	1843
13	Inter State Settlement	0	195	(-)1	8	26
14	Total (10+11+12+13)	127481	110990	131921	137494	150415
15	Repayment of Public debt	10844	38445	34777	55081	73274
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4684	4614	4876	8456	12800
	Transactions under Ways and Means Advances and Overdraft	4905	32603	29154	45630	59729
	Loans and Advances from Government of India	1255	1228	747	995	745
16	Appropriation to Contingency Fund	0	0	0	0	0
17	Total disbursement out of Consolidated Fund (14+15+16)	138325	149435	166698	192575	223689
18	Contingency Fund disbursements	5	0	0	0	0
19	Public Account disbursements	296281	79833	91259	146945	87076
20	Total disbursements by the State (17+18+19)	434611	229268	257957	339520	310765
Part C. Deficits						
21	Revenue Deficit (-)/Surplus (+) (1-10)	(-)24194	(-)7302	(-)17231	(-)16152	(-)13899
22	Fiscal Deficit (-)/Surplus (+) (4-14)	(-)31717	(-)22057	(-)30908	(-)32381	(-)35467
23	Primary Deficit (-)/Surplus (+) (22-24)	(-)21710	(-)12208	(-)19211	(-)18534	(-)20125
Part D. Others						
24	Interest Payments (included in revenue expenditure)	10007	9849	11697	13847	15342
25	Arrears of Revenue	0	0	0	0	0
	Percentage of Tax & Non Tax Revenue receipts	0	0	0	0	0
26	Financial Assistance to local bodies, other institutions etc.	0	39694	53979	53091	60795
27	Ways and Means Advances/Overdraft availed (days)	15	267	259	231	250
28	Interest on Ways and Means Advances/Overdraft	0.41	54	27	44	65
29	Gross State Domestic Product (GSDP) ^S	524976	604229	697508	809547	933402
30	Total Outstanding liabilities (year end)	148743	173854	201314	223706	257510
31	Outstanding guarantees [^] (year end)	10675	7059	9665	35964	49442
32	Number of incomplete projects	274	274	271	*	N.A
33	Capital blocked in incomplete projects	32646	71154	54,132	43,032*	N.A
Part E: Fiscal Health Indicators (in per cent)						
I	Resource Mobilisation					
	Own Tax Revenue/GSDP	8.12	6.60	6.33	6.11	6.22
	Own Non-Tax Revenue/GSDP	2.09	0.81	0.74	0.47	0.47
	Central Transfers/GSDP	7.06	7.25	7.11	6.39	5.60
II	Expenditure Management					
	Total Expenditure/GSDP	24.28	18.37	18.91	16.98	16.11
	Total Expenditure/Revenue Receipts	140.60	125.20	133.28	130.87	131.17
	Revenue Expenditure/Total Expenditure	90.10	86.45	88.09	88.16	85.48
	Revenue Expenditure on Social Services/Total Expenditure	33.15	41.85	38.07	43.03	42.74

		2014-15	2015-16	2016-17	2017-18	2018-19
	Revenue Expenditure on Economic Services/Total Expenditure	34.43	18.75	25.10	16.65	15.60
	Capital Expenditure/Total Expenditure	8.95	12.77	11.48	9.81	13.28
	Capital Expenditure on Social and Economic Services/Total Expenditure	8.57	12.61	11.26	9.61	13.10
III	Management of Fiscal Imbalances					
	Revenue deficit (surplus)/GSDP	(-)4.61	(-)1.21	(-)2.47	(-)2.00	(-)1.49
	Fiscal deficit/GSDP	(-)6.04	(-)3.65	(-)4.43	(-)4.00	(-)3.80
	Primary deficit /GSDP	(-)4.14	(-)2.02	(-)2.75	(-)2.29	(-)2.16
	Revenue deficit/Fiscal deficit	76.28	33.11	55.75	49.88	39.19
	Primary Revenue Deficit(-) or Surplus (+)/GSDP	(-)1.73	0.47	(-)0.50	(-)0.28	(-)0.18
IV	Management of total Outstanding Liabilities					
	Total Outstanding Liabilities/GSDP	28.33	28.77	28.86	27.63	27.59
	Total Outstanding Liabilities/RR	164.05	196.12	203.38	212.93	224.56
V	Other Fiscal Health Indicators					
	Return on Investment	0.09	0.10	0.05	0.01	0.01
	Financial Assets/Liabilities	1.25	1.82	1.09	1.02	0.98

* State Government had furnished details only in respect of 27 Major and Medium Irrigation Projects. The information is not exhaustive but is as furnished by the Departmental authorities.

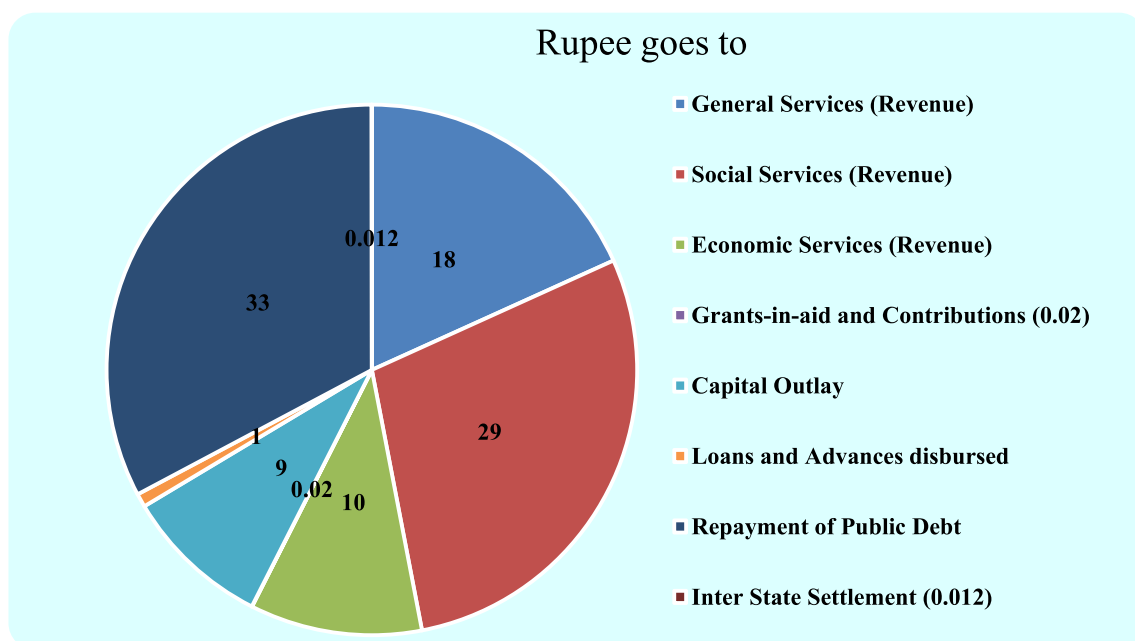
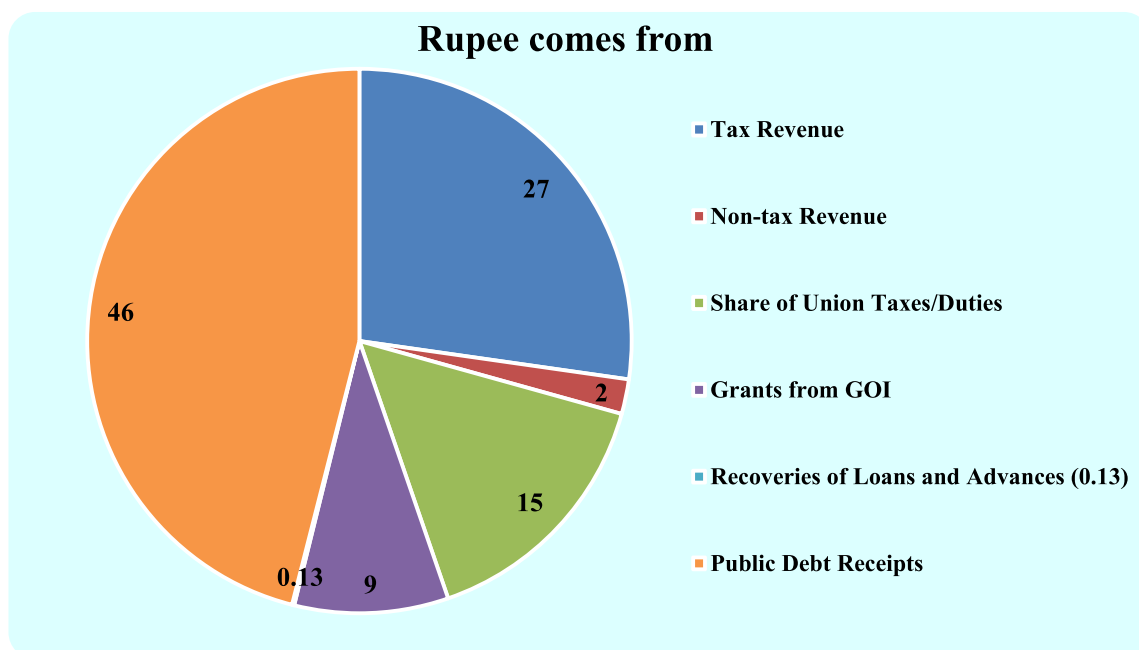
^ as disclosed in Budget documents.

\$ GSDP data from Data available in website of Ministry of statistics and Programme implementation and Data provided by Economic Advisor to C&AG of India;

N.A: Not Available as State Government has not provided the data on Incomplete Projects

Appendix 1.5

Composition of sources and application of funds in the Consolidated Fund of the State (Refer Paragraph 1.2)



Source: Finance Accounts 2018-19

Appendix 1.6
Summarised Financial position of the Government of Andhra Pradesh
as on 31 March 2019

(Refer Paragraph 1.6)

(₹ in crore)

As on 31 March 2018		Liabilities	As on 31 March 2019	
1,59,813.31		Internal Debt		1,83,274.02
	1,31,552.78	Market Loans bearing interest	1,55,376.31	
	0.24	Market Loans not bearing interest	0.17	
	---	Market Loans Suspense	---	
	102.68	Loans from LIC	81.19	
	24.25	Loans from GIC	19.79	
	4,468.20	Loans from NABARD	5,081.12	
	9,776.03	Loans from other Institutions	9,841.43	
	13,658.67	Special securities issued to NSSF	12,504.28	
	230.46	Ways and Means Advances	369.73	
	0	Overdraft from Reserve Bank of India	0	
8,977.41		Loans and Advances from Central Government		10,223.01
	8.74	Pre 1984-85 Loans	8.74	
	28.15	Non-Plan Loans	24.91	
	8936.93	Loans for State Plan Schemes	7,248.61	
	3.59	Loans for Central Plan Schemes	3.59	
	---	Loans for Centrally Sponsored Plan Schemes	---	
	---	Other Loans for State/Union territory with Legislature schemes	2,937.16	
	---	Other Ways and Means Advances	---	
50		Contingency Fund		50
13,508.84		Small Savings, Provident Funds, etc.		15,729.99
39,919.06		Deposits		45,600.18
8,862.84		Reserve Funds		11,044.29
46.99		Suspense and Miscellaneous Balances		0
1,621.87		Remittance Balances		0
5,197.47		Surplus on Government Account		0
2,37,997.79		Total		2,65,921.49

(₹ in crore)

As on 31 March 2018		Assets	As on 31 March 2019	
2,00,675.94		Gross Capital Outlay on Fixed Assets		2,20,652.28
	9,468.37	Investments in shares of Companies, Corporations, Cooperatives, etc.	9,496.58	
	1,91,207.57	Other Capital Outlay	2,11,155.70	
30,202.37		Loans and Advances		31,768.31
	1,854.00	Loans for Power Projects	2,149.60	
	27,919.04	Other Development Loans	29,199.06	
	429.33	Loans to Government Servants and Miscellaneous loans	419.65	
0		Contingency Fund (un-recouped)		0.15
30.49		Advances		30.52
310.23		Remittance Balances		554.11
256.21		Suspense and Miscellaneous Balances		268.10
6,522.55		Cash		8,389.25
	2.90	Cash in Treasuries and Local Remittances	2.90	
	-858.36	Deposits with Reserve Bank and other Banks	22.24	
	2.52	Departmental Cash Balance	2.52	
	0	Cash Balance Investments	0	
	7,375.49	Investment of Earmarked Funds	8,361.59	
--		Deficit on Government Account		42,58.77
	--	Accumulated deficit up to 31 March 2019	---	
	--	Revenue deficit of the Current Year	42,58.77	
	--	Amount closed to Government Account	---	
	---	Proforma corrections to opening balances under capital expenditure	---	
2,37,997.79		Total		2,65,921.49

Appendix 1.7
Summarised position of Apportionment of Balances between Andhra Pradesh and Telangana
as on 31 March 2019
(Refer Paragraph 1.8)

(₹ in crore)

Sl. No	Head of Account	Balance as on 01 June 2014	Balance allocated to Telangana	Balance allocated to Andhra Pradesh	Balance yet to be apportioned as on 31 March 2019
1	Capital Heads	1,51,349.67	0	0	1,51,349.67
2	Public Debt	1,66,522.32	69,479.48	97,123.93	(-)81.09
3	Loans and Advances	28,099.69	0	0	28,099.69
4	Small Savings, Provident Funds	14,077.84	6,097.54	7,980.30	0
5	Reserve Funds	2,459.06	1,008.81	1,450.25	0
6	Deposits and Advances	17,082.77	4,478.89	8,129.84	4,474.04
7	Suspense and Miscellaneous	6,234.24	2,495.81	3,500.43	238.00
8	Remittances	339.47	2.32	26.92	310.23

Source: Finance Accounts of respective years.

Appendix 2.1
Excess Expenditure during 2018-19
(Refer Paragraph 2.2.2.1)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Excess	Reasons for excess expenditure
1	IX	Fiscal Administration, Planning, Surveys and Statistics (RV)	19,608.74	20,848.10	1,239.36	Specific reasons for excess were not intimated by Government.
2	IX	Fiscal Administration, Planning, Surveys and Statistics (RC)	15,083.48	15,345.27	261.79	
3	IX	Fiscal Administration, Planning, Surveys and Statistics (LV)	174.28	281.81	107.53	
4	IX	Fiscal Administration, Planning, Surveys and Statistics (PDC)	10,876.74	73,273.74	62,397.00 [#]	
Total			45,743.24	1,09,748.92	64,005.68	

Source: Appropriation Accounts of 2018-19; RV-Revenue Voted; RC- Revenue Charged, LV- Loan Voted; PDC-Public Debt Charged. [#]Including excess on account of Ways and Means of Advance of ₹ 58,229.01 crore.

Appendix 2.2
Expenditure without budget provision during 2018-19
(Refer Paragraph 2.2.2.2)

(₹ in crore)

Sl. No	Grant No. and Name of the Department	Head of Account and Description	Re-appropriation	Expenditure
1	IX-Fiscal Administration Planning, Surveys and Statistics	6004-01-115-04- Loans for Modernisation of Police Force	2.99	2.99
2	IX-Fiscal Administration Planning, Surveys and Statistics	6004-02-101-01- Block Loans	58.28	58.28
3	IX-Fiscal Administration Planning, Surveys and Statistics	6004-02-101-02- Back to Back Loans	442.92	442.92
4	IX- Fiscal Administration Planning, Surveys and Statistics	6004-02-105-01- State loans Consolidated in terms of the recommendations of 12th Finance Commission	240.34	240.34
5	XVII- Municipal Administration and Urban Development	2217-80-191-57-Hussain Sagar Lake and Catchment Area Improvement Project	2.32	2.32
6	XVII- Municipal Administration and Urban Development	2217-80-191-68- Assistance to New Municipalities / Corporations for Developmental Works	25	25
7	XVII- Municipal Administration and Urban Development	6217-01-800-05- Loans to HMDA for Outer Ring Road Project	5.45	5.45
8	XXVII- Agriculture	2415-80-800-05- Annadata Sukhibhava	2,000	2,000
9	XXXI- Panchayat Raj	2235-60-104-04- Deposit Linked Insurance Scheme	1.34	1.34
10	XXXI- Panchayat Raj	2702-03-101-10- Construction of New Minor Irrigation Tanks under APILIP	1.74	1.74

Sl. No	Grant No. and Name of the Department	Head of Account and Description	Re-appropriation	Expenditure
11	XXXV-Energy, Infrastructure and Investments	2801-01-104-80- Other Expenditure	9.7	9.7
Total			2,790.08	2,790.08

Source: Appropriation Accounts of 2018-19 and Grants Audit Register of 2018-19 compiled by O/o AG (A&E), AP.

Appendix 2.3
Excess over provision of previous years requiring regularisation
(Refer Paragraph 2.2.2.3)

(₹ in crore)				
Year	Number of Grants/ Appropriations	Section	Grant/Appropriation numbers	Amount of excess
2004-05	5 Grants	Revenue:	VIII, XIX and XL	14.83
		Capital:	XVI	
		Loans:	XXXVI	
	1 Appropriation	Revenue:	XXXVI	
2005-06	10 Grants	Revenue:	X, XI, XIX and XXXI	585.82
		Capital:	VIII, XIII, XVII, XXXII and XXXIII	
		Loans:	XVII	
	3 Appropriations	Revenue:	II, XVI and XXVIII	
2006-07	7 Grants	Revenue:	IX, X, XI and XIV	198.72
		Capital:	XVII and XXIX	
		Loans:	XXVII	
	1 Appropriation	Revenue:	III	
2007-08	7 Grants	Revenue:	X, XI and XXXII	201.30
		Capital:	XVII, XXXIII and XXXV	
		Loans:	XXXVI	
	3 Appropriations	Revenue:	II, IV and XIV	
2008-09	11 Grants	Revenue:	II,V, XI, XXIV, XXVI and XXXI	709.24
		Capital:	XVII and XXXIX	
		Loans:	XIX, XXVII and XXXVI	
	3 Appropriations	Revenue:	II, III and XIII	
2009-10	10 Grants	Revenue:	III and XIX	109.74
		Capital:	IV, VII, X, XVII and XXIX	
		Loans:	XI, XVI and XVII	
	2 Appropriations	Revenue:	VII and XIII	
2010-11	11 Grants	Revenue:	X and XXIV	867.54
		Capital:	X, XVII, XXVII and XXXVI	
		Loans:	XI, XV, XVI, XVII and XXXV	
	5 Appropriations	Revenue:	IV, V, X and XVII	
		Capital:	XI	
2011-12	5 Grants	Revenue:	X and XXIV	188.59
		Capital:	XVII	
		Loans:	IX and XV	
	2 Appropriations	Revenue:	XXIII and XXV	
2012-13	5 Grants	Revenue:	X, XI, XVII and XXXIX	275.63
		Capital:	XXIX	

Year	Number of Grants/ Appropriations	Section	Grant/Appropriation numbers	Amount of excess
	1 Appropriation	Revenue:	XVI	
2013-14	4 Grants	Revenue:	X, XI	530.12
		Capital:	XVII and XXIX	
	1 Appropriation	Revenue:	XVI	
2014-15	26 Grants	Revenue:	II,V,VI, XI, XIX, XX, XXV,XXVI,XXVII, XXXI, XXXII, XXXIV, XXXV and XXXVI	13,134.68
		Capital:	V,VIII,X,XI,XII,XVI,XVIII and XXXV	
		Loans:	IX,XVII,XXIX and XXXVI	
	2 Appropriations	Revenue:	III	
		Loans:	IX	
2015-16	15 Grants	Revenue	II,V,VII,IX,XI,XV, XIX, XX, XXX and XXXVIII	36,856.98
		Capital	XXIX and XXXIV	
		Loans	IX,XVII and XXVIII	
	2 Appropriations	PDC	IX and XL	
2016-17	4 Grants	Revenue	XI and XL	1,686.83
		Capital	XIV and XXIX	
	1 Appropriation	PDC	IX	
2017-18	3 Grants	Revenue	II and XI	47,144.53
		Capital	XXXIX	
	2 Appropriations	Capital	XXXI	
		PDC	IX	
Total				1,02,504.55

Source: Appropriation Accounts of respective years

Appendix 2.4
Amount of excess expenditure relating to the years 2014-15 to 2017-18
for which Explanatory Notes (ENs) were furnished
(Refer Paragraph 2.2.2.3)

(₹in crore)

Year	Number of Grants/ Appropriations	Amount of Excess expenditure reported	Amount for which ENs furnished	Amount for which ENs are yet to be furnished to Audit
2014-15	26 Grants and 2 Appropriations	13,134.68	13,134.68	0
2015-16	15 Grants and one Appropriation	36,856.98	36,856.98	0
2016-17	4 Grants and one Appropriation	1,686.83	1,686.08	0.75
2017-18	Three Grants and two Appropriations	47,144.53	0	47,144.53
Total		98,823.02	51,677.74	47,145.28

Source: Appropriation Accounts of respective years and information compiled by O/o PAG(Audit), AP.

Appendix 2.5
Statement of Grants where savings was more than ₹ 500 crore each and
by more than 20 per cent of the total provision
(Refer Paragraph 2.2.2.4)

(₹ in crore)						
Sl. No	Grant No.	Name of the Grant	Total Grant	Expenditure	Savings	Percentage of savings to total grant
Revenue Voted						
1	V	Revenue Registration and Relief	6,942.26	3,886.61	3,055.65	44.02
2	XI	Roads Buildings	3,024.58	1,741.18	1,283.40	42.43
3	XII	School Education	23,192.58	17,479.25	5,713.33	24.63
4	XIII	Higher Education	2,433.80	1,591.03	842.77	34.63
5	XV	Sports and Youth Services	1,471.56	345.30	1,126.26	76.54
6	XVII	Municipal Administration and Urban Development	8,629.99	5,243.03	3,386.96	39.25
7	XVIII	Housing	3,993.76	2,111.62	1,882.14	47.13
8	XXI	Social Welfare	4,221.64	2,121.06	2,100.58	49.76
9	XXII	Tribal Welfare	2,100.87	1,055.02	1,045.85	49.78
10	XXIII	Backward Classes Welfare	6,278.36	2,804.39	3,473.97	55.33
11	XXV	Women Child and Disable Welfare	3,152.17	2,010.81	1,141.36	36.21
12	XXVII	Agriculture	15,569.41	8,020.53	7,548.88	48.49
13	XXXI	Panchayat Raj	7,367.03	4,880.90	2,486.13	33.75
14	XXXV	Energy Infrastructure and investment	3,496.83	2,146.26	1,350.57	38.62
15	XXXVI	Industries and Commerce	4,696.67	1,010.12	3,686.55	78.49
16	XXXVII I	Civil Supplies Administration	3,673.00	697.69	2,975.31	81.00
Capital Voted						
17	V	Revenue Registration and Relief	1,418.53	541.20	877.33	61.85
18	X	Home Administration	813.04	175.69	637.35	78.39
19	XI	Roads Buildings	4,369.72	1,087.60	3,282.12	75.11
20	XVII	Municipal Administration and Urban Development	1,978.36	1,233.65	744.71	37.64
21	XXXI	Panchayat Raj	2,731.27	1,501.09	1,230.18	45.04
22	XXXIII	Major and Medium Irrigation	20,638.50	10,677.32	9961.18	48.27
23	XXXVI	Industries and Commerce	1,613.13	653.61	959.52	59.48
Loan Voted						
24	XXXV	Energy, Infrastructure and Investment	998.90	316.00	682.90	68.37
Total			1,34,805.96	73,330.96	61,475.00	45.60

Source: Appropriation Accounts of 2018-19

Appendix 2.6**Cases where Supplementary provision (₹ one crore or more in each case) proved unnecessary
(Refer Paragraph 2.2.3)**

(₹ in crore)

Sl.No	No. and Name of the Grant	Original	Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue Voted					
1	I-State Legislature	123.70	107.05	16.65	2.69
2	II-Governor and Council of Ministers	23.87	20.72	3.15	2.39
3	III-Administration of Justice	790.72	686.87	103.85	10.00
4	VI-Excise Administration	400.82	340.38	60.44	8.78
5	X-Home Administration	5,625.78	5,462.85	162.93	28.44
6	XI-Roads Buildings	2,531.17	1,741.18	789.99	493.41
7	XII-School Education	21,436.27	17,479.25	3,957.02	1,756.31
8	XIII-Higher Education	2,395.10	1,591.03	804.07	38.70
9	XIV-Technical Education	662.02	427.22	234.80	4.25
10	XVI-Medical and Health	7,996.47	7,082.99	913.48	804.11
11	XVII-Municipal Administration and Urban Development	6,762.44	5,243.03	1,519.41	1,867.55
12	XVIII-Housing	3,600.76	2,111.62	1,489.14	393.00
13	XIX-Information and Public Relations	217.96	184.15	33.81	300.34
14	XXI-Social Welfare	4,088.47	2,121.06	1,967.41	133.17
15	XXII-Tribal Welfare	1,929.63	1,055.02	874.61	171.24
16	XXIII-Backward Classes Welfare	6,105.71	2,804.39	3,301.32	172.65
17	XXIV-Minority Welfare	1,010.85	652.07	358.78	108.74
18	XXV-Women Child and Disable Welfare	2,958.77	2,010.81	947.96	193.40
19	XXVII-Agriculture	9,574.29	8,020.53	1,553.76	5,995.12
20	XXVIII-Animal Husbandry and Fisheries	1,591.32	1,272.69	318.63	103.52
21	XXIX-Forest Science and Technology Environment	376.18	301.13	75.05	21.82
22	XXX-Cooperation	208.12	187.44	20.68	4.83
23	XXXI-Panchayat Raj	6,372.34	4,880.90	1,491.44	994.69
24	XXXIII-Major and Medium Irrigation	975.30	906.42	68.88	46.71
25	XXXIV-Minor Irrigation	101.45	94.43	7.02	8.02
26	XXXV-Energy Infrastructure and investment	3,484.05	2,146.26	1,337.79	12.78

Sl.No	No. and Name of the Grant	Original	Expenditure	Savings out of Original Provision	Supplementary Provision
27	XXXVI-Industries and Commerce	1,600.79	1,010.12	590.67	3,095.88
28	XXXVII-Tourism Art and Culture	344.87	175.58	169.29	15.00
29	XXXVIII-Civil Supplies Administration	3,578.23	697.69	2,880.54	94.77
30	XXXIX-Information Technology and Communications	801.17	337.34	463.83	8.40
Capital Voted					
31	III-Administration of Justice	95.00	28.24	66.76	3.00
32	V-Revenue Registration and Relief	1,116.28	541.20	575.08	302.25
33	IX-Fiscal Administration Planning Surveys and Statistics	600.70	341.72	258.98	5.22
34	X-Home Administration	600.77	175.69	425.08	212.27
35	XI-Roads Buildings	2,613.15	1,087.60	1,525.55	1,756.57
36	XII-School Education	176.03	64.13	111.90	51.55
37	XIII-Higher Education	135.48	120.86	14.62	312.04
38	XVI-Medical and Health	467.04	174.93	292.11	114.07
39	XX-Labour and Employment	150.08	0.05	150.03	5.16
40	XXV-Women Child and Disable Welfare	49.20	49.11	0.09	168.87
41	XXVII-Agriculture	397.87	187.54	210.33	2.22
42	XXVIII-Animal Husbandry and Fisheries	152.37	70.91	81.46	10.81
43	XXXI-Panchayat Raj	2,499.62	1,501.09	998.53	231.65
44	XXXIII-Major and Medium Irrigation	14,657.32	10,677.32	3,980.00	5,981.18
45	XXXV-Energy Infrastructure and investment	661.56	422.83	238.73	2.60
46	XXXVI-Industries and Commerce	1,464.08	653.61	810.47	149.05
Capital Charged					
47	XXXIII-Major and Medium Irrigation	24.53	15.93	8.60	36.89
Total		1,23,529.70	87,264.98	36,264.72	26,236.11

Source: Appropriation Accounts of 2018-19

Appendix 2.6 (a)**Cases where Supplementary provision (₹ one crore or more in each case) proved excessive
(Refer Paragraph 2.2.3)**

(₹ in crore)							
Sl.No	Grant No.	Name of the Grant	Original	Supplementary	Total Grant	Expenditure	Savings
Revenue Voted							
1	IV	General Administration and Elections	646.17	216.72	862.89	806.52	56.37
2	V	Revenue Registration and Relief	2,084.41	4,857.85	6,942.26	3,886.61	3,055.65
3	XX	Labour and Employment	664.75	156.87	821.62	671.17	150.45
4	XXXII	Rural Development	14,704.35	12,648.77	27,353.12	22,333.07	5,020.05
Revenue Charged							
5	III	Administration of Justice	0.00	32.86	32.86	11.31	21.55
Capital Voted							
6	XVII	Municipal Administration and Urban Development	978.36	1,000.00	1,978.36	1,233.65	744.71
7	XXX	Cooperation	0.00	73.45	73.45	2.09	71.36
8	XXXIV	Minor Irrigation	1,254.85	2,114.20	3,369.05	2,728.21	640.84
Capital Charged							
9	XI	Roads Buildings	0.00	1.48	1.48	0.75	0.73
Loans Voted							
10	XVII	Municipal Administration and Urban Development	0.00	173.20	173.20	157.85	15.35
Total			20,332.89	21,275.40	41,608.29	31,831.23	9,777.06

Source: Appropriation Accounts of 2018-19

Appendix 2.6 (b)

Case where Supplementary provision proved insufficient (more than ₹ 10 crore)

(Refer Paragraph 2.2.3)

(₹ in crore)						
Sl. No	No. and Name of the Grant	Original	Supplementary Provision	Total Grant	Expenditure	Excess
1	IX-Fiscal Administration Planning Surveys and Statistics(RV)	19,103.14	505.60	19,608.74	20,848.10	1,239.36
2	IX-Fiscal Administration Planning Surveys and Statistics(PDC)	10,851.17	25.57	10,876.74	73,273.74	62,397.00
Total		29,954.31	531.17	30,485.48	94,121.84	63,636.36

Source: Appropriation Accounts of 2018-19. RV: Revenue Voted, PDC: Public Debt Charged

Appendix 2.7

Cases where anticipated savings not surrendered (short surrender of ₹ one crore or more in each case)

(Refer Paragraph 2.2.4.2)

(₹ in crore)					
Sl. No	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Savings which remained to be surrendered
Revenue Voted					
1	IV-General Administration and Elections	862.89	56.37	48.22	8.15
2	V-Revenue Registration and Relief	6,942.26	3,055.65	2,953.86	101.79
3	XIII-Higher Education	2,433.80	842.77	817.81	24.96
4	XIV-Technical Education	666.27	239.05	237.35	1.70
5	XXVI-Administration of Religious Endowments	163.83	21.02	3.44	17.58
6	XXVII-Agriculture	15,569.41	7,548.88	7,547.84	1.04
7	XXXI-Panchayat Raj	7,367.03	2,486.13	2,482.12	4.01
8	XXXV-Energy Infrastructure and investment	3,496.83	1,350.57	1,345.77	4.80
Revenue Charged					
9	II-Governor and Council of Ministers	9.53	9.53	0	9.53
Capital Voted					
10	X-Home Administration	813.04	637.35	622.85	14.50
11	XI-Roads Buildings	4,369.72	3,282.12	3,272.01	10.11
12	XVI-Medical and Health	581.11	406.18	381.49	24.69
13	XXV-Women Child and Disable Welfare	218.07	168.96	167.17	1.79
14	XXXIII-Major and Medium Irrigation	20,638.50	9,961.18	9,908.86	52.32
15	XXXV-Energy Infrastructure and investment	664.16	241.33	191.31	50.02
Total		64,796.45	30,307.09	29,980.10	326.99

Source: Appropriation Accounts of 2018-19

Appendix 3.1

Statement showing non-submission of accounts and status of Audit of Autonomous Bodies

(Refer Paragraph 3.3)

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	No.of accounts to be submitted to audit
1.	AP State Legal Services Authority, Hyderabad	Not required as per Section 18 of Legal Services Act, 1987	2014-15	2014-15	Not placed in the Legislature	4 (2015-16 to 2018-19)
2.	District Legal Services Authority, Anathapuram		2017-18	2017-18		1 (2018-19)
3.	District Legal Services Authority, Chittoor		2017-18	2017-18		1 (2018-19)
4.	District Legal Services Authority, East Godavari		2016-17	2016-17		2(2017-18 & 2018-19)
5.	District Legal Services Authority, Guntur		2017-18	2016-17		1 (2018-19)
6.	District Legal Services Authority, YSR		2017-18	2017-18		1 (2018-19)
7.	District Legal Services Authority, Krishna		2016-17	2016-17		2 (2017-18 & 2018-19)
8.	District Legal Services Authority, Kurnool		2017-18	2016-17		1 (2018-19)
9.	District Legal Services Authority, SPSR Nellore		2017-18	2015-16		1 (2018-19)
10.	District Legal Services Authority, Prakasam		2016-17	2016-17		2(2017-18 & 2018-19)
11.	District Legal Services Authority, Srikakulam		2016-17	2016-17		2(2017-18 & 2018-19)
12.	District Legal Services Authority, Visakapatnam		2015-16	2015-16		3 (2016-17 to 2018-19)
13.	District Legal Services Authority, Vizianagaram		2016-17	2016-17		2(2017-18 & 2018-19)
14.	District Legal Services Authority, West Godavari		2015-16	2015-16		3 (2016-17 to 2018-19)
15.	AP Building and Other Construction Workers Welfare Board		2014-15 (Up to bifurcation of the State)	2014-15 (Up to bifurcation of the State)	Not placed in the Legislature	5 (2014-15 to 2018-19)
16.	Visakhapatnam Urban Development Authority	Upto 2021-22	2016-17	2016-17	2014-15	2 (2017-18 & 2018-19)
17.	Tirupathi Urban Development Authority	Upto 2021-22	2017-18	2015-16		1 (2018-19)
18.	Capital Region Development Authority	Upto 2018-19	2016-17	No SAR issued in the name of CRDA	...	2 (2017-18 & 2018-19)
19.	Putaparthi Urban Development Authority	No copies of entrustment orders available /received.	2004-05	Accounts from 2005-06 onwards were not produced to Audit. (*)
*It was stated by the institution that the accounts could not be rendered due to fire accident. Though the accounts were submitted in March 2017, details regarding constitution of Board, Resolutions passed etc. have not been enclosed.						

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	No.of accounts to be submitted to audit
	Hence, treated as non-production.					
20.	Andhra Pradesh Khadi and Village Industries Board(APKVIB)	Upto 2019-20	2013-14	2013-14	Not required as per by laws	5 (2014-15 to 2018-19)
21.	Environment Protection Training and Research Institute (EPTRI)	Upto 2017-18	2014-15	2011-12		3 (2015-16 to 2017-18)
22.	Andhra Pradesh Compensatory Afforestation Fund Management and Planning Authority (AP CAMPA)	Upto 2018-19	2016-17	2014-15		2 (2017-18 & 2018-19)
23.	Integrated Tribal Development Agency, Parvathipuram	Upto 2016-17	2015-16	2015-16	Not required as per by laws	1(2016-17).
24.	Integrated Tribal Development Agency, Seethampet	Upto 2016-17	2011-12	2011-12		5 (2012-13 to 2016-17)
25.	Integrated Tribal Development Agency, Paderu	Upto 2016-17	2014-15	2014-15		2 (2015-16 & 2016-17)
26.	Integrated Tribal Development Agency, Rampachodavaram	Upto 2016-17	2014-15	2014-15		2 (2015-16 & 2016-17)
27.	Integrated Tribal Development Agency, Kotaramachandrapuram	Upto 2016-17	2014-15	2014-15		2 (2015-16 & 2015-16)
28.	Integrated Tribal Development Agency, SPSR Nellore	Upto 2016-17	2011-12	2011-12		5 (2012-13 to 2016-17)
29.	Integrated Tribal Development Agency, Srisailam	Upto 2016-17	2013-14	2013-14		3 (2014-15 to 2016-17)
30.	Integrated Tribal Development Agency Plain Areas, Vijayawada	Upto 2016-17	2014-15 (upto 01.06.2014)	2014-15 (upto 01.06.2014)		3 (2014-15 & 2016-17)
31.	AP Vaidya Vidhana Parishad, Guntur	Upto 2019-20	2013-14	2013-14		5 (2014-15 to 2018-19)

Appendix 3.2

Statement showing Department-wise details of pending DC bills at the end of 2018-19
(Refer Paragraph 3.5)

Sl. No.	Department	No. of Bills	(₹ in crore)
			Amount
1	Revenue	1,874	930.85
2	Education	431	46.79
3	Home	420	191.86
4	Youth Advancement, Tourism and Culture	153	8.44
5	Animal Husbandry, Dairy Development and Fisheries	33	61.14
6	Panchayat Raj and Rural Development	32	2.38
7	Social Welfare	23	0.7
8	Law	22	0.02
9	Health, Medical and Family Welfare	21	0.09
10	General Administration	20	2.76
11	Women, Children, Disabled and Senior Citizens	12	0.31
12	Municipal Administration & Urban Development	11	0.38
13	Agriculture & Cooperation	10	3.52
14	Transport, Roads and Buildings	6	0.39
15	Irrigation	5	49.03
16	Backward Classes welfare	5	0.01
17	Legislature	2	0.13
18	Information and Public Relations	2	0.01
19	Water Resources	1	0.01
20	Others	39	1.00
Toal		3,122	1,299.82

Source: Information from O/o AG (A&E), AP.