

Appendix 1.1-Part A
(Reference to paragraph 1.1 Page 1)

Structure and Form of Government Accounts

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 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.

**Appendix 1.1-Part B
(Reference to paragraph 1.1 Page 1)**

Layout of Finance Accounts

Statement	Layout
Statement No. 1	Presents the summary of transactions of the state government –receipts and expenditure, revenue and capital, public debt receipts and disbursements, etc. In the consolidated fund, the contingency fund and the public account of the state.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2006-07.
Statement No. 3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the summary of debt position of the state, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans, etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under the Consolidated Fund, the Contingency Fund and Public Account as on 31 March 2007.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan, plan and centrally sponsored schemes separately and capital expenditure by major head wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2006-07.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies, etc. Up to the end of 2006-07.
Statement No. 15	Depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Andhra Pradesh.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Andhra Pradesh, the amount of loan repaid during the year, the balance as on 31 March 2007.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

Appendix 1.1-Part C
(Reference to paragraph 1.2 Page 3)

List of terms used in Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the 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/[Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities/2] * 100
Weighted Interest Rate (I_w)	$I_w = \sum E_i I_i W_i$ where I_i is the rate of interest on the i^{th} stock of debt and W_i is the share of i^{th} stock in the total debt stock of the State.
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt Stock * Interest spread.
Interest received as per cent to Loans Outstanding	Interest Received [(Opening balance + 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	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 of Avoidance of Debt

Appendix 1.2
(Reference to paragraph 1.2 Page 3, paragraph 1.2.1.2 page 5)
Outcome indicators of the States' Own Fiscal Correction Path
(Source: Finance Department)

(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 (Rs in crores) at Current prices	199075	199075	225054	250674	279732	312741	350295
	Actual/Assumed Nominal Growth Rate (%)		10.10	13.05	11.38	11.59	11.80	12.01
	*GFD as per para 19 of the guidelines *included in Plan expenditure							

Appendix 1.3
(Reference to paragraph 1.2 and 1.7 page 3 and 19)

Summarised financial position of the Government of Andhra Pradesh as on 31 March 2007

As on 31.03.2006	Liabilities	(Rupees in crore)	As on 31.03.2007
28913.70	Internal Debt –Total 6003(St.17)(Public debt (a)		30086.82
	21347.02 Market loans bearing interest (Annexure to St.17)		23543.27
	1.03 Market Loans not bearing interest(Annexure to St.17)		1.00
	-- Market Loans Suspense		--
	2414.05 Loans from LIC (6003-103 - St.17)		2096.24
	148.73 Loans from GIC (6003-104 - St.17)		139.23
	1616.20 Loans from NABARD (6003-105 - St.17)		2357.29
	3386.67 Loans from other Institutions (6003-106,108,109)		1949.79
	-- Ways and Means Advances (6003-110 - St.17)		--
	Overdraft from Reserve Bank of India		--
16044.75	Loans and Advances from Central Government -		15169.13
	462.75 Pre 1984-85 Loans (6004-07-St.17)		462.75
	356.58 Non-plan Loans(6004-01-St.17)		349.24
	15109.90 Loans for State Plan Schemes(6004-02-St.17)		14244.75
	28.55 Loans for Central Plan Schemes(6004-03-St.17)		25.82
	86.97 Loans for Centrally Sponsored Plan Schemes(6004-04-)		86.57
	-- Other Ways and Means Advances (6003-105 - St.17)		--
49.12	Contingency Fund (CB of 8000 St.16)		49.64
25449.07	Small Savings, Provident Funds, etc.(CB of I.-St.16)		30165.45
8639.47	Deposits (K + K(c) – St.16)		10679.59
1924.73	Reserve Funds (CB of Total J + investments CB (debit balances)-St.16)		2296.93
324.05	Suspense and Miscellaneous Balances (Total L (-) Cash balances – St.16)		71.63
897.96	Remittance Balances (CB of M – St.16)		864.15
82242.85	Total		89383.34
As on 31.03.2006	Assets	(Rs. in crore)	As on 31.3.2007
40216.18^s	Gross Capital Outlay on Fixed Assets -		50120.18
	5709.81 Investments in shares of Companies, Corporations, Cooperatives, etc.(S.14)		5776.17
	34506.37 Other Capital Outlay		44344.01
10212.80	A) Loans and Advances -(St.18)		10648.16
	a) Loans for Power Projects(Total of MH 6801 - St.18)		3716.05
	8722.93 b) Other Development Loans [A (-) a + c]		6726.79
	200.40 c) Loans to Government servants and Miscellaneous loans (CB of MH 7610 & 7615 - St.18)		205.32
14.40	Advances (K (c) St.16)		13.19
--	Remittance Balances		--
--	Suspense and Miscellaneous Balances		--
3407.61	Cash – (St.7 & 16)		4906.35
	4.19 Cash in Treasuries and Local Remittances		5.42
	(-) 93.09 Deposits with Reserve Bank and other Banks		(-) 286.26
	0.99 Departmental Cash Balance 8671-101, 8672-101, 8673-101		0.92
	1.36 Permanent Advances		1.36
	2071.75 Cash Balance Investments		3409.19
	1422.41 Investment of earmarked funds		1775.72
28391.86	Deficit on government account		
	28006.02 [*] Accumulated deficit up to 31 March 2006		28391.86
	385.84 Revenue Surplus of the Current Year		(-) 2807.08
	Revenue Receipt misclassified as Capital Receipt		(-) 1889.32
	-- Amount closed to government account		--
	-- Proforma corrections to opening balances under capital expenditure		--
82242.85	Total		89383.34

* Lower rounding adopted to agree with Statement No.8 of Finance Accounts

§ Figures of Finance Accounts modified to adjust misclassification of grants-in-aid to local bodies and amounts transferred to deposits as detailed below:

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	Total
Grants –in-aid	553.71	761.59	560.65	529.75	493.86	321.73	-	3221.29
Amount transferred to Deposits	-	-	307.49	279.75	335.62	-	-	922.86
Total	553.71	761.59	868.14	809.50	829.48	321.73	-	4144.15

Appendix 1.4
(Reference to paragraph 1.2 and 1.7 page 3 and 19)

Time Series Data on State Government Finances

(Rupees in crore)

		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
<i>Part A. Receipts</i>							
1.	Revenue Receipts	21845(73)	23003(74)	26869(69)	28750(72)	34851(89)	44245(86)
	(i) Tax Revenue	11551(53)	12618(55)	13806(51)	16254(57)	19207 (55)	23926 (54)
	Taxes on Sales, Trade, etc.	7741(67)	8322(66)	9187(66)	11041(68)	12542 (65)	15467 (65)
	State Excise	1652(14)	1857(15)	1915(14)	2093(13)	2684 (14)	3437 (14)
	Taxes on Vehicles	939(8)	929(7)	1068(8)	1169(7)	1356 (7)	1365 (6)
	Stamps and Registration fees	805(7)	1000(8)	1112(8)	1388(9)	2013 (11)	2865 (12)
	Land Revenue	20	86(1)	35	33(-)	69 (-)	114 (-)
	Other Taxes	394(4)	424(3)	489(4)	530(3)	543 (3)	678 (3)
	(ii) Non Tax Revenue	2918(13)	3529(15)	3605(14)	3756(13)	4691 (14)	6488 (15)
	(iii) State's share in Union taxes and duties	4061(19)	4316(19)	5069(19)	6059(21)	6951 (20)	8866 (20)
	(iv) Grants in aid from GOI	3315 (15)	2540(11)	4389(16)	2681(9)	4002 (11)	4965 (11)
2.	Misc. Capital Receipts	--	--	--	--	--	1889
3.	Total revenue and Non-debt capital receipts (1+2)	21845	23003	26869	28750	34851	46134
4.	Recovery of loans and advances	947(3)	460(1)	1256 (3)	1373(3)	182 (1)	471 (1)
5.	Public Debt Receipts	7340(24)	7802(25)	10627 (28)	9833(25)	3971 (10)	4550 (9)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	3623(49)	5254(67)	7509 (71)	7992(81)	3449 (87)	4236 (93)
	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--	--
	Loans and Advances from Government of India#	3717(51)	2548(33)	3118 (29)	1841(19)	522 (13)	314 (7)
6.	Total receipts in the Consolidated Fund (3+4+5)	30132	31265	38752	39956	39004	51155
7.	Contingency Fund receipts	1	3	--	23	--	1
8.	Public Account receipts	21777	25646	30495	39439	41366	51060
9.	Total receipts of Government (6+7+8)	51910	56914	69247	79418	80370	102216
Part B. Expenditure/Disbursement							
10.	Revenue Expenditure	25488 (86)*	26925 (87)*	30640 (86)*	32137(84)*	35237 (81)	41438
	Plan	5913 (23)	5848 (22)	7345 (24)	7229(22)	6805 (19)	9519
	Non-plan	19575 (77)	21077 (78)	23295 (76)	24908(78)	28432 (81)	31920
	General Services (including interest payments)	9286 (36)	11004 (41)	12133 (40)	13202(41)	13492 (38)	15314
	Social Services	8519 (34)	8904 (33)	10600 (34)	10808(34)	12159 (35)	15369
	Economic Services	7403 (29)	6755 (25)	7627 (25)	7901(24)	9361 (26)	10510
	Grants-in-aid and contributions	280 (1)	262 (1)	280 (1)	226(1)	225 (1)	245
11.	Capital Expenditure	2329 (8) *	2928 (9)*	3441 (10)*	4585(12)*	7340(17)*	9904
	Plan	2314 (99)	2778 (95)	3417 (99)	4597(100)	7378 (100)	9909
	Non-plan	15 (1)	150 (5)	24 (1)	(-) 12	(-) 38 (-)	(-) 5
	General Services	72 (3)	82(3)	58 (2)	19	26 (-)	344
	Social Services	188 (8)	518 (18)	259 (7)	449(10)	155 (2)	164 (2)
	Economic Services	2069 (89)	2328(79)	3124 (91)	4117(90)	7159 (98)	9396
12.	Disbursement of Loans and Advances	1698 (6)	1235 (4)	1494 (4)	1593(4)	756 (2)	907 (2)
13.	Total (10+11+12)	29515	31088	35575	38315	43333	52249

Includes Ways and Means Advances from Government of India

* The figures of Revenue and Capital expenditure have been adopted after adjustment of the misclassification mentioned under the relevant statements in Finance Accounts (see paragraph 1.6.1)

		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
14.	Repayment of Public debt	1964	3284	5925	7432	5295	4253
	Internal Debt (excluding Ways and Means Advances and Overdraft)	365 (18)	992 (30)	2225 (38)	3014(41)	4688 (89)	3063 (72)
	Net transactions under Ways and Means Advances and Overdraft	405 (21)	---	---	---	--	--
	Loans and Advances from Government of India#	1194 (61)	2292 (70)	3700 (62)	4418(59)	607 (11)	1190 (28)
15.	Appropriation to Contingency Fund	---	--	---	---	--	--
16.	Total disbursement out of Consolidated Fund (13+14+15)	31479	34372	41500	45747	48628	56502
17.	Contingency Fund disbursements	3	4	19	\$	1	Z
18.	Public Account disbursements	20219	22465	26459	32370	31421	44216
19.	Total disbursements by the State (16+17+18)	51701	56841	67978	78117	80050	100718
Part C. Deficits							
20.	Revenue Deficit (10-1)	3643	3922	3771	3387	386	(-) 2807
21.	Fiscal Deficit (1+2+4-13)	6723	7625	7450	8192	8300	5644
22.	Primary Deficit (21-23)	2139	1494	594	1101	1292	(-) 1636
Part D. Other data							
23.	Interest Payments (included in revenue expenditure)	4584	6131	6856	7091	7008	7280
24.	Arrears of Revenue (percentage of Tax & Non Tax Revenue receipts)	2231(15)	3021(19)	3672(21)	5028(25)	N.A	N.A
25.	Financial Assistance to local bodies etc.	10784	9259	10965	11213	9702	
26.	Ways and Means Advances/Overdraft availed (days)	336	170	212	---	--	--
27.	Interest on Ways and Means Advances/Overdraft	34	12	16	---	--	--
28.	Gross State Domestic Product (GSDP)*	157149	168143	190881(R)	208149(P)	232331(Q)	260734(A)
29.	Outstanding fiscal liabilities (year end) ®	47439	54831	64545	74288	79549	86622
30.	Outstanding guarantees (year end)	10325	15317	17427	17893	17711	18018
31.	Maximum amount guaranteed (year end)	18537	24810	29545	28165	30200	29160
32.	Number of incomplete projects	25	23	24^	NA	NA	NA
33.	Capital blocked in incomplete projects	8104	8692	9254^	NA	NA	NA

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

R: Revised; P: Provisional, Q: Quick and A: Advanced Estimates

[§] Rupees 9.85 lakh

Includes Ways and Means Advances from Government of India

* The GSDP data for 2001-02 to 2006-07 have been adopted from the Economic Survey for 2006-07 published by the Planning Department

® Nomenclature and its components were changed so as to show total liabilities of Government (i.e., Public Debt and other obligations) as per revised format of Chapter I

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

NA: Not available

Z Rupees 32.60 lakh

Appendix 1.5
(Reference to paragraph 1.2 page 3)

Abstract of Receipts and Disbursements for the year 2006-07

(Rupees in crore)

Receipts				Disbursements				
2005-06		2006-07	2005-06	2006-07				
				Non-Plan	Plan	Total		
Section-A: Revenue								
34851.19	I. Revenue receipts		44245.47	35237.03*	I. Revenue expenditure-	31919.68	9518.72	41438.40
19207.40	-Tax revenue	23926.20		13492.04	General services	15197.17	116.81	15313.98
				12158.79	Social Services-	9208.45	6160.88	15369.33
4691.37	-Non-tax revenue	6487.83		5337.52	-Education, Sports, Art and Culture	5337.48	698.14	6035.62
				1616.47	-Health and Family Welfare	1270.12	583.80	1853.92
6950.86	-State's share of Union Taxes	8866.00		1954.51	-Water Supply, Sanitation Housing and Urban Development,	283.22	2345.19	2637.41
1182.74	-Non-Plan grants	1183.07		57.35	-Information and Broadcasting	66.60	4.84	71.44
1448.74	-Grants for State Plan Schemes	2372.37		1333.75	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	656.95	1214.01	1870.96
1370.08	-Grants for Central and Centrally sponsored Plan Schemes	1410.00		81.84	-Labour and Labour Welfare	76.01	16.54	92.55
				1760.95	-Social Welfare and Nutrition	1500.80	1288.96	2789.76
				16.40	-Others	17.27	0.40	17.67
				9360.80	Economic Services-	7269.24	3241.03	10510.27
				1199.82	-Agriculture and Allied Activities	803.80	634.32	1438.12
				2011.80	-Rural Development	1277.05	1168.90	2445.95
				2620.41	-Irrigation and Flood Control	2262.01	914.55	3176.56
				1801.40	-Energy	1577.70	23.42	1601.12
				254.31	-Industry and Minerals	64.23	167.88	232.11
				1040.78	-Transport	1134.13	0.12	1134.25
				2.79	- Environment, Science, and Technology	1.51	5.72	7.23
				429.49	-General Economic Services	148.81	326.12	474.93
				225.40	Grants-in-aid and Contributions	244.82	--	244.82
385.84	II. Revenue deficit carried over to Section B			---	II. Revenue Surplus carried over to Section B	--	--	2807.08

* Finance Accounts figures modified to adjust misclassification of grants-in-aid of Rs 321.73 crore to local bodies

Section-B: Others								
3087.93	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		3407.61	--	III. Opening Overdraft from RBI	--	--	--
				7339.95*	IV. Capital Outlay-	(-) 4.89	9908.89	9904.00
				25.82	General Services-	3.19	341.13	344.22
--	IV. Miscellaneous Capital receipts		1889.32	154.70	Social Services-	--	163.82	163.82
				32.96	-Education, Sports, Art and Culture	--	77.88	77.88
				5.79	-Health and Family Welfare	--	6.77	6.77
				5.05	-Water Supply, Sanitation, Housing and Urban Development	--	3.00	3.00
				100.46	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	75.51	75.51
				8.69	-Social Welfare and Nutrition	--	0.49	0.49
				1.75	-Others	--	0.17	0.17
				7159.43	Economic Services-	(-) 7.98	9403.94	9395.96
				7.21	-Agriculture and Allied Activities	(-) 0.37	18.46	18.09
				--	Rural Development Programme	--	--	--
				6157.75	-Irrigation and Flood Control	--	8217.70	8217.70
				--	-Energy	--	16.00	16.00
				44.72	-Industry and Minerals	--	33.22	33.22
				839.15	-Transport	(-) 7.60	897.31	889.71
				110.60	-General Economic Services	(-) 0.01	221.25	221.24
182.43	V. Recoveries of Loans and Advances-		471.33	756.49	V. Loans and Advances disbursed-	723.14	183.55	906.69
44.54	-From Power Projects	3.13		39.56	-For Power Projects		19.51	
69.38	-From Government Servants	68.77		59.59	-To Government Servants		73.69	
68.51	-From others	399.43		657.34	-To Others		813.49	

* Finance Accounts figures modified to adjust misclassification of grants-in-aid of Rs 321.73 crore to local bodies

--	VI. Revenue surplus brought down		2807.08	385.84	VI. Revenue deficit brought down		--
3970.72	VII. Public debt receipts-		4550.22	5294.74	VII. Repayment of Public Debt-		4252.72
3448.41	-Internal debt other than Ways and Means Advances and Overdraft	4235.65		4688.04	-Internal debt other than Ways and Means Advances and Overdraft	3062.53	
--	- Net transactions of Ways and Means Advances including Overdraft	--		--	-Net transaction of Ways and Means Advances including Overdraft	--	
522.31	-Loans and Advances from Central Government	314.57		606.70	-Repayment of Loans and Advances to Central Government	1190.19	
--	VIII. Appropriation to Contingency Fund		--	--	VIII. Appropriation to Contingency Fund		--
0.03	IX. Amount recouped to Contingency Fund		0.85	0.79	IX. Expenditure from Contingency Fund		0.33
41365.80	X. Public Account receipts-		51059.57	31421.49	X. Public Account disbursements-		44215.88
5952.55	-Small Savings and Provident Funds	5934.20		614.19	-Small Savings and Provident Funds	1217.82	
823.50	-Reserve funds	1022.93		469.83	-Reserve Funds	650.53	
8553.59	-Suspense and Miscellaneous	9594.22		5757.27	-Suspense and Miscellaneous	9846.64	
8969.51	-Remittances	11685.20		8736.06	-Remittances	11719.01	
17066.65	-Deposits and Advances	22823.22		15844.14	-Deposits and Advances	20781.88	
--	XI. Closing Overdraft from Reserve Bank of India	--	--	3407.61	XI. Closing Cash Balance -		4906.35
				4.19	Cash in Treasuries and Local Remittances		
				(-) 93.09	Deposits with Reserve Bank and other Banks		
				2.35	Departmental cash balance including permanent advances		
				3494.16	Cash balance investment and investment of earmarked funds		
83843.94	Total		108431.45	83843.94	Total		108431.45

Appendix 1.6
(Reference to paragraphs 1.2 page 3)

Sources and Application of Funds

(Rupees in crore)

2005-06	Sources		2006-07
34851.19	1.	Revenue receipts	44245.47
	2.	Miscellaneous Capital Receipts	1889.32
182.43	3.	Recoveries of Loans and Advances	471.33*
---	4.	Increase in Public Debt	297.50
9944.31	5.	Net receipts from Public Account	6843.69
5338.36		Net effect of Small Savings	4716.38
1222.51		Net effect of Deposits and Advances	2041.34
353.67		Net effect of Reserve Funds	372.20
2796.32		Net effect of Suspense and Miscellaneous transactions	(-) 252.42
233.45		Net effect of Remittance transactions	33.81
--	6.	Net effect of Contingency Fund transactions	0.52
--	7.	Decrease in closing cash balance	--
44977.93		Total	53747.83
Application			
35237.03	1.	Revenue expenditure	41438.40
756.49	2.	Lending for development and other purposes	906.69
7339.95	3.	Capital expenditure	9904.00
0.76	4.	Net effect of Contingency Fund transactions	--
1324.03	5	Decrease in Public Debt	--
319.67	6.	Increase in closing cash balance	1498.74
44977.93		Total	53747.83

* lower rounding adopted

Explanatory Notes to Appendix II, III & V

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

1. Government accounts being mainly on cash basis, the deficit on government account, as shown in **Appendix II** 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.
2. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.
3. There was a net difference of Rs 103.06 crore (credit) between the figures reflected in the accounts (Rs 287.60 crore – credit) and that intimated by the Reserve Bank of India (Rs 174.55 crore – debit) under the head deposits with Reserve Bank. The difference was under reconciliation.

Appendix 1.7
(Reference to paragraph 1.5.6 page 18)

Accounts due by autonomous bodies covered under Sections 19(2), 19(3) and 20(1) of the Act

S.No.	Name of the body	Period for which accounts awaited
Section 19(2)		
1	AP Legal Services Authority	2006-07
2.	District Legal Services Authority	2006-07
3	High Court Legal Services Authority	2006-07
Section 19(3)		
4.	Andhra Pradesh Khadi and Village Industries Board (APKVIB), Hyderabad	2005-06 and 2006-07 (2)
5.	Andhra Pradesh Vaidya Vidhana Parishad (APVVP)	2001-02 to 2006-07 (6) Audit Report from the year 1995-96 onwards were not placed before State Legislature.
Section 20(1)		
6.	Integrated Tribal Development Authority (ITDA), Srisaïlam	2001-02, 2003-04 to 2006-07 (5)
7.	ITDA, Bhadrachalam	2004-05 to 2006-07 (3)
	ITDA, Parvathipuram	2005-06 and 2006-07 (2)
8.	ITDA, Paderu	2005-06 and 2006-07 (2)
9.	ITDA, K.R.Puram	2002-03 to 2006-07 (5)
10.	ITDA, Utnoor	2006-07
11.	ITDA, Eturunagaram	2002-03 to 2006-07 (5)
12.	ITDA), Seethampeta	2005-06 and 2006-07 (2)
13.	ITDA), Rampachodavaram	2000-01 to 2006-07 (7)
15.	Hyderabad Metro Water Supply & Sewerage Board	2004-05 to 2006-07 (3)
16.	Hyderabad Urban Development Authority	2005-06 to 2006-07 (2)
17.	Visakhapatnam Urban Development Authority	2005-06 to 2006-07 (2)
18.	Vijayawada-Guntur-Tenali Urban Development Authority	2006-07
19.	Tirupathi Urban Development Authority	2006-07
20.	Kakatiya Urban Development Authority	2004-05 to 2006-07 (3)
21.	Sri Satya Sai Urban Development Authority	2003-04 to 2006-07 (4)

Appendix 1.8
(Reference to paragraph 1.6 page 18)

Cases of Misappropriation reported to Audit

(Rupees in lakh)

S. No.	Department	Up to 2002-03		2003-04		2004-05		2005-06		2006-07		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1.	Agriculture and Cooperation	26	83.65	--	--	--	--	--	--	--	--	26	83.65
2.	Animal Husbandry and Fisheries	4	2.63	--	--	--	--	--	--	--	--	4	2.63
3.	Education	31	65.09	1	21.14	2	5.30	--	--	--	--	34	91.53
4.	Environment, Forests, Science and Technology	8	55.92	--	--	2	46.46	--	--	--	--	10	102.38
5.	Finance and Planning (Treasuries and Accounts)	5	186.03	--	--	1	1.98	--	--	1	0.30	7	188.31
6.	Health, Medical and Family Welfare	51	145.23	1	3.85	1	0.50	4	25.11	--	--	57	174.69
7.	Home	11	11.30	--	--	1	4.34	1	0.97	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	1	0.49	--	--	3	0.46	2	1.26	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.	Panchayati Raj and Rural Development	19	124.77	--	--	2	71.75	1	0.36	--	--	22	196.88
14.	Revenue	262	99.33	--	--	--	--	--	--	--	--	262	99.33
15.	Social Welfare (including Tribal Welfare)	27	2428.50	--	--	--	--	--	--	1	1.69	28	2430.19
16.	Transport, Roads and Buildings	2	3.46	--	--	--	--	--	--	--	--	2	3.46
	Total	453	3223.57	2	24.99	12	130.79	9	27.70	8	46.15	484	3453.20

N – Number of cases A – Amount rupees in lakh

Appendix 1.9
(Reference to paragraph 1.7.1.1 page 19)

Departmentally managed commercial and quasi-commercial undertakings for which proforma accounts up to 31 March 2007 have not been received

Sl. No.	Name of the Undertaking	Latest year of accounts finalized	Excess of expenditure over income (-) /income over expenditure (+) (Rs)	Accumulated loss (Rs)	Total Government Capital (Rs)
Animal Husbandry and Fisheries					
1.	Fishnet Making Plant, TB Dam	2004-05	(-) 22,42,686	409,88,183	2,69,63,980*
2.	Ice Plant cum Cold Storage, TB Dam	2004-05	7,85,585	Nil	11,68,200*
3.	Fish Seed Farm	Accounts are awaited since inception from 1963-64			
Education					
4.	AP Government Text Book Press, Hyderabad	Revised accounts from 1978-79 to 1985-86 and Accounts from 1986-87 to 2000-01 were received on 11-08-2004 and the same were not certified and returned to Management on 28-7-05 due to non production of supporting Registers/Records for verification of accounts	---	---	---
Finance Department					
5.	Directorate of Insurance (APGLI)	1989-99	471,73,90,400	Nil	---
Home					
6.	Government Central Press, Hyderabad	Accounts are awaited from 1969-70. Revised accounts are awaited from 1967-68			
7.	Government Regional Press, Kurnool	Accounts are awaited from 1971-72			
8.	Government Regional Press, Vijayawada	Accounts are awaited from 1983-84			
Revenue					
9.	Government Distillery, Narayanguda, Hyderabad	Revised accounts for 1992-93 & 1993-94. (The Unit stopped production with effect from 1-10-1993) are awaited.			

*Fishnet making Plant, TB Dam and Ice cum Cold Storage, TB Dan are joint ventures between Government of Andhra Pradesh and Government of Karnataka

Appendix 2.1
(Reference to paragraph 2.3.1 page 33)

Areas in which major savings occurred

Grant No./ Major Head	Areas in which major savings occurred	Savings (Rupees in crore)
IX Fiscal Administration, Planning, Surveys and Statistics (Revenue-charged)		
2049	Interest Payments	786.38
	(Public Debt)	
6003	Internal Debt of the State Government	3058.48
XII School Education (Revenue Voted)		
2059	Public Works	31.26
2202	General Education	97.85
XVII Municipal Administration and Urban Development (Revenue Voted)		
2215	Water Supply and Sanitation	52.69
2217	Jawaharlal Nehru National Urban Removal Mission	207.45
XVIII Housing (Revenue Voted)		
2216	Construction of Houses	404.43
Loans Voted		
6216	Loans for Housing	386.32
XXXIII Major and Medium Irrigation (Revenue Voted)		
2701	Major Irrigation – Commercial	1284.55
	(Capital-Voted)	
4701	Major Irrigation – Commercial	710.91

Appendix 2.2
(Reference to paragraph 2.3.1 page 33)

Statement of various grants/appropriations where expenditure fell short by more than Rupees one crore each and more than 10 per cent of the total provision

(Rupees in lakh)

Sl. No	Description of the grant/appropriation		Total grant/appropriation	Savings
1	2		3	4
1.	I	State Legislature (Revenue Voted)	4722.59	549.75
2.	II	Governor and Council of Ministers (Revenue Voted)	1534.07	607.95
3.	III	Administration of Justice (Revenue Voted)	266,11.96	34,94.63
4.	IV	General Administration (Revenue Voted)	267,68.98	87,87.00
		General Administration (Revenue Charged)	15,12.67	557.64
5.	V	Revenue, Registration and Relief (Capital Voted)	3698.00	36,28.68
6.	VII	Commercial Taxes Administration (Revenue Voted)	251,69.57	41,55.15
7.	VIII	Transport Administration (Revenue Voted)	6981.39	1438.05
8.	IX	Fiscal Administration (Capital Voted)	2,95,00.00	73,75.10
		Fiscal Administration (Loans Voted)	11159.17	3790.41
		Fiscal Administration (Loans Charged)	6827,16.13	2574,44.51
9.	X	Home Administration (Loans Voted)	56,77.01	16,63.45
10	XI	Roads Buildings & Ports (Loans Voted)	46,41.72	645.59
11.	XII	School Education (Revenue Voted)	5611,70.93	990,69.12
		School Education (Capital Voted)	13790.23	7114.51
12.	XIII	Higher Education (Revenue Voted)	12,18,65.28	35,33.18
		Higher Education (Capital Voted)	27,89.01	17,54.51
13.	XV	Sports and Youth Services (Revenue Voted)	202,54.32	71,76.50
14.	XVI	Medical and Health (Revenue Voted)	20,73,75.68	2,72,36.94
		Medical and Health (Capital Voted)	21,30.00	14,53.20
		Medical and Health (Loans Voted)	69,86.00	7,42.09
15.	XVII	Municipal Administration and Urban Development (Revenue Voted)	2380,30.59	699,72.40
		Municipal Administration and Urban Development (Revenue Charged)	2,20.81	1,40.73
16	XVIII	Housing (Revenue Voted)	930,42.90	407,29.49
		Housing (Loans Voted)	893,66.00	386,32.36
17.	XX	Labour and Employment (Revenue Voted)	188,07.02	24,97.33
		Labour and Employment (Capital Voted)	4,48.53	4,31.73
18.	XXI	Social Welfare (Revenue Voted)	1415,88.95	473,97.19
		Social Welfare (Capital Voted)	185,74.00	175,71.11
19.	XXII	Tribal Welfare (Revenue Voted)	554,82.75	56,18.16
		Tribal Welfare (Capital Voted)	18029.30	146,65.21
20.	XXIII	Backward Classes Welfare (Capital Voted)	20,66.00	2,87.35
21.	XXV	Women, Child and Disabled Welfare (Revenue Voted)	725,83.29	149,59.56
		Women, Child and Disabled Welfare (Capital Voted)	1194.66	1150.34
22	XXVI	Administration of Religious Endowments (Revenue Voted)	23,96.26	6,18.12
23.	XXVII	Agriculture (Revenue Voted)	954,67.01	221,08.70
24.	XXVIII	Animal Husbandry and Fisheries (Capital Voted)	979.85	844.85
		Animal Husbandry and Fisheries (Loans Voted)	19,56.90	11,59.41
25	XXIX	Forest Science, Technology and Environment (Revenue Voted)	373,14.86	82,96.93
26.	XXX	Cooperation (Revenue Voted)	166,62.71	21,33.44
		Cooperation (Capital Voted)	20,69.90	6,25.31
		Cooperation (Loans Voted)	40,43.25	7,28.32
27.	XXXI	Panchayat Raj (Revenue Voted)	3169,52.87	493,33.44
28.	XXXIII	Major and Medium Irrigation (Revenue Voted)	4361,30.24	1142,94,88
		Major and Medium Irrigation (Revenue Charged)	3207.19	2063.12
		Major and Medium Irrigation (Capital Charged)	13006.80	5194.61
29	XXXIV	Minor Irrigation (Revenue Voted)	82,43.66	13,52.71
		Minor Irrigation (Capital Voted)	686,57.00	208,28.60
		Minor Irrigation (Capital Charged)	8,00.00	7,73.38
30	XXXV	Energy (Loans Voted)	51,96.97	32,46.40
31	XXXVI	Industries and Commerce (Revenue Voted)	339,31.94	151,69.42
		Industries and Commerce (Capital Voted)	52,23.00	19,05.75
32	XXXVII	Tourism, Art and Culture (Revenue Voted)	109,55.94	65,86.89
		Tourism, Art and Culture (CV)	600.00	552.35
33	XXXIX	Information Technology & Communications (Revenue Voted)	84,65.90	25,06.47
34	XL	Public Enterprises (Loans Voted)	15,00.00	7,97.49
Total			359,02,51.76	95,73,91.51

Appendix 2.3
(Reference to paragraph 2.3.2 page 33)

Excess over provision relating to previous years requiring regularisation

(Rupees in crore)

Year	Number of grants/appropriations	Grant/Appropriation No(s)	Amount of excess	Amount for which explanations not furnished to PAC
1997-98	32	I(RC), V(RV), XI(RV, RC), XIII(RC), XV(RV, CV), XVIII(RV, CV), XX(RV, L) XXI(RC), XXII(L), XXV(L) XXVI(CV, CC), XXVIII(RV, L), XXIX(RV), XXXI(L) XXXII(CV), XXXIV(RV), XXXV(CV, L), XXXVIII(L), XXXIX(RV, L) XLI(L), XLII(RV), XLIII(CV), XLIV(RV), XLVII(RV)	405.12	405.12
1998-99	35	I(RC), II(RV), III(RV, RC), IV(RV), V(RV), XII(RV), XIII(CV), XV(RV, RC), XVIII(RV), XX(RV), XXI(CV), XXIII(CV), XXIV(RV), XXV(RV), XXVII(CV), XXVIII(CV), XXVIII(RV), XXX(RV) XXXII(CV), XXXIV(RV), XXXVIII(CV), XL(RV, CV), XLI(RV, CV), XLII(RV), XLIII(RV), XLIV(RV, RC), XLVI(RV), XLIX(RV), LI(RV), LII(RV), LIII(CV)	310.63	310.63
1999-2000	27	III(RC), IV(RC), V(RV, CV) XV(RC, CC), XVII(RV), XIX(RV, CV), XX(RC), XXII(RV), XXIII(CV), XXX(RV), XXXII(CV, L), XXXIII(CV, L) XXXIV(CV), XXXVI(RC), XXXVII(CV, RC), XXXVIII(CV), XLI(RC), XLII(RV), XLIII(RV), LII(RV), and public debt	846.31	846.31
2000-01	21	I(RV), V(CV), XII(L), XIII(RV), XIII(CV), XV(RV), XVII(RV), XIX(RV), XX(RC), XXI(L), XXVIII(CV), XXXII(CV), XXXII(L), XXXIII(RC), XXXIV(RV), XXXVIII(RV), XXXIX(L), XLII(RV), XLIV(RV), XLIV(CV)	414.29	414.29
2001-02	22	II(RV), VII(RV), XIV(RV) XV(CV), XVI(RV), XXIII(CV), XXXI(RV), XXXIII(RV), XXXIV(RV), XXXVI(RV), XXXVIII(CV), XLI(RV, LV) XLII(RC) XLIV(RV), XLV(RV) XLVII(CC), XLVIII(CV) XLIX(LV), LI(RV), LIII(RC, CC)	427.69	427.69
2002-03	15	II(RV), V(RV), X (Public debt charged) XIV(CC), XIX(RV), XXIII(RV), XXVII(RV), XXXIII(RV), XXXVI(CV), XXXVIII(CV), XLII(RC), XLV(RV), XLVI(RC), XLVII(CC), XLVIII(CV)	546.25	546.25
2003-04	36	II(RV, RC), III(RV, RC), IV(RV), V(RV), VI(RV) IX (Public Debt) X(RV, LV), XI(LV), XIV(RV), XV(RV, RC), XVII(RV, CV, LV), XVIII(RV, LV), XIX(RV), XXI(RV), XXIII(RV), XXIV(RV), XXVI(RV), XXVII(LV), XXVIII(CV), XXIX(CV), XXX(CV), XXXIII(CV), XXXIV(CV, CC, LV), XXXV(LV) XXXVI(RV, LV), XL(RV)	9303.24	9303.24
2004-05	6	VIII(RV), XVI(CV), XIX(RV), XXXVI(RC, LV), XL(RV)	14.83	14.83
2005-06	13	II(RC), VIII(CV), X(RV), XI(RV), XIII(CV), XVI(RC), XVII(CV), XVII(LV), XIX(RV), XXXVIII(RC), XXXI(RV), XXXII(CV), XXXIII(CV)	585.82	585.82
Total	207		12854.18	12854.18

RV : Revenue-Voted, RC : Revenue- Charged, CV : Capital - Voted,
CC : Capital- Charged, L : Loans, PAC : Public Accounts Committee

Appendix 2.4
(Reference to paragraph 2.3.2 page 33)

Excess over grants/appropriations

(in Rupees)

S.No.	Number and name of the grant/appropriation		Total grant or appropriation	Actual expenditure	Amount of excess
Voted Grants-Revenue					
1.	IX	Fiscal Administration	48,59,74,13,000	4909,53,99,270	49,79,86,270
2.	X	Home Administration	1829,58,04,000	1922,16,43,548	92,58,39,548
3.	XI	Roads, Buildings and Ports	1049,24,55,000	1077,92,68,563	28,68,13,563
4.	XIV	Technical Education	202,12,78,000	202,66,38,870	53,60,870
Capital					
5.	XVII	Municipal Administration and Urban Development	1,17,73,000	1,18,67,891	94,891
6.	XXIX	Forest , Science Technology and Environment	62,00,000	2,43,41,110	1,81,41,110
Loans					
7.	XXVII	Agriculture	18,45,000	24,18,45,000	24,00,00,000
Total Voted Grants			7942,67,68,000	8140,10,04,252	197,42,36,252
Charged Appropriation – Revenue					
8	III	Administration of Justice	37,15,28,000	38,44,69,873	1,29,41,873
Total Charged Appropriation			37,15,28,000	38,44,69,873	1,29,41,873
Grand Total			7979,82,96,000	8178,54,74,125	198,71,78,125

Appendix 2.5
(Reference to paragraph 2.3.3 page 33)

Unnecessary Supplementary Grants

(Rupees in crore)

S. No.	Grant No.	Original provision	Supplementary provision	Total	Expenditure	Saving
1.	II – Governor and Council of Ministers (RV)	15.03	0.31	15.34	9.26	6.08
2.	III - Administration of Justice (RV)	265.40	0.72	266.12	231.17	34.95
3.	IV - General Administration and Elections (RV)	229.16	38.53	267.69	179.82	87.87
4.	V - Revenue, Registration and Relief (CV)	33.24	3.75	36.99	0.45	36.54
5.	VII - Commercial Taxes Administration (RV)	248.70	3.00	251.70	210.14	41.56
6.	X - Home Administration (LV)	53.19	3.58	56.77	40.14	16.63
7.	XI - Roads, Buildings and Ports (RC)	1.90	0.30	2.20	1.69	0.51
8.	XII - School Education (RV)	5455.77	155.94	5611.71	4621.02	990.69
9.	XIII Higher Education(RV)	1218.50	0.15	1218.65	1083.32	135.33
10.	XV - Sports and Youth Services	202.21	0.33	202.54	130.78	71.76
11.	XVI - Medical and Health (RV)	2032.07	41.69	2073.76	1801.39	272.37
	XVI Medical and Health (CV)	11.30	10.00	21.30	6.77	14.53
12.	XVII - Municipal Administration and Urban Development (RV)	1819.56	560.75	2380.31	1680.58	699.73
13.	XX - Labour and Employment (CV)	3.50	0.99	4.49	0.17	4.32
14.	XXI - Social Welfare (RV)	1368.00	47.89	1415.89	0.09	1415.80
15.	XXIII - Backward Classes Welfare (CV)	19.69	0.97	20.66	17.79	2.87
16.	XXVII - Agriculture (RV)	860.40	94.27	954.67	733.58	221.09
17.	XXVIII - Animal Husbandry & Fisheries (CV)	8.45	1.35	9.80	1.35	8.45
	XXVIII - Animal Husbandry & Fisheries (LV)	11.59	7.97	19.56	7.97	11.59
18.	XXIX - Forest Science, Technology and Environment (RV)	370.74	2.41	373.15	290.18	82.97
19.	XXX – Cooperation (RV)	161.36	5.27	166.63	149.29	17.34
20.	XXXI – Panchayat Raj (RV)	3078.00	91.53	3169.53	267.69	2901.84
21.	XXXIII - Major and Medium Irrigation (RV)	4359.63	1.67	4361.30	3218.35	1142.95
	XXXIII - Major and Medium Irrigation (RC)	32.06	0.01	32.07	11.44	20.63
	XXXIII - Major and Medium Irrigation (CC)	117.94	12.13	130.07	78.12	51.95
22.	XXXVI - Industries and Commerce	334.75	457.06	791.81	187.63	604.18
23.	XXXVIII - Civil Supplies Administration (RV)	810.94	40.29	851.23	807.63	43.60
24.	XXXIX- Information Technology and Communications (RV)	82.73	1.93	84.66	59.59	25.07
Total		23205.81	1584.79	24790.60	15827.40	8963.20

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

Appendix 2.6
(Reference to paragraph 2.3.4 page 33)

Excessive/unnecessary reappropriation of funds

(cases where injudicious reappropriation of funds proved excessive or resulted in savings, by over Rs 5 crore)

(Rupees in crore)

S. No	Number and name of grant and Head of account		Original provision	Reappropriation	Total grant	Actual expenditure	Excess (+)/ Savings (-)
1	2		3	4	5	6	7
1.	V	Revenue, Registration and Relief 2245-02-113-(04)-Assistance for Repairs and Reconstruction of Houses	(O) --- (S) 32.74	(-) 32.74	NIL	62.76	(+) 62.76
2.	V	Revenue Registration and Relief 2202-02-122-(04)- Medium and Major Irrigation Works	(O) --- (S) 10.59	(+) 12.79	23.38	10.58	(-) 12.80
3.	V	Revenue Registration and Relief 2245-02-122-(06) Drainage and Flood control	(O) --- (S) 0.40	(+) 21.87	22.27	0.40	(-) 21.87
4.	X	Home Administration 2052-00-108-(05) City Police Force	(O)143.05 (S) 2.15	(-) 16.11	129.09	161.89	(+) 32.80
5.	X	Home Administration 5054-80-800-04-Construction of Roads & Bridges under Railway Safety works	(O) 30.84	(+) 29.88	60.72	45.71	(+) 15.01
6.	IX	Fiscal Administration, Planning, Surveys and Statistics 2071-01-101-(04) Service Pensions	(O) 2095.49	(-) 158.96	1936.53	1957.00	(-) 20.47
7.	XIII	Higher Education 2202-02-004-04-Vocationalisation of Education	(O) 16.51	(+) 0.84	17.35	11.53	(-) 5.82
8.	XVI	Medical and Health 2210-06-001-(03) District Offices	(O) 50.37	(-) 5.83	44.54	53.75	(+) 9.21
9.	XVI	Medical and Health 2211-00-101-(08) Cash stipends to Rural SC/ST Girls High School Students belonging to BPL families	NIL	(+) 7.00	7.00	NIL	(-) 7.00
10.	XVI	Medical and Health 2211-00-103-(04) Maternity and Child Health Centres	(O) 10.94	(+) 11.39	22.33	2.94	(-) 19.39
11.	XVII	Municipal Administration and Urban Development 2217-80-191-11-(59) Assistance to Municipalities/Corporations for infrastructure	(O) 15.75	(+) 3.00	18.75	10.87	(-) 7.88
12.	XVII	Municipal Administration and Urban Development 2217-80-191-11 (66) Assistance to Municipal Corporation, Rajahmundry	NIL	(+) 6.38	6.38	NIL	(-) 6.38
13.	XVII	Municipal Administration and Urban Development 2217-80-191-11-(71) Urban Infrastructure and Governance under Jawaharlal Nehru National Urban Renewal Mission	(O) 126.00 (S) 71.33	(-) 65.52	131.81	138.19	(+) 6.38
14.	XVII	Municipal Administration and Urban Development 2217-80-191-11-(73) Urban Infrastructure Development Scheme for Small and Medium Towns under Jawaharlal Nehru National Urban Renewal Mission	(S) 205.92	(+) 12.60	218.52	118.52	(-) 100.00
15.	XVII	Municipal Administration and Urban Development 2217-80-789-11-(73) Urban Infrastructure Development Scheme for small and Medium Towns under Jawaharlal Nehru National Urban Renewal Mission	(O) NIL (S) 80.18	(+) 2.40	82.58	22.58	(-) 60.00
16.	XVII	Municipal Administration and Urban Development 2217-80-796-11-73 Urban Infrastructure Development Scheme for Small and Medium Towns under Jawaharlal Nehru National Urban Renewal Mission	(O) NIL (S) 48.41	(+) 1.00	49.41	9.41	(-) 40.00
17.	XXI	Social Welfare 2225-01-800-(05) Special criminal courts dealing with offences under the IPC and protection of civil Rights Act, 1955 against Scheduled Castes and Scheduled Tribes	(O) 13.72	(-) 5.08	8.64	13.83	(+) 5.19

18.	XXII	Tribal Welfare 2225-02-277-(05)- Educational Institutions	(O) 172.58 (S) 16.89	(-) 3.26	186.21	194.16	(+) 7.95
19.	XXVII	Agriculture 6435-01-195-(04) Loans to APMARKFED	(S) 0.18	NIL	0.18	24.18	(+) 24.00
20.	XXXI	Panchayat Raj 2515-001-07-District Offices	(O) 35.95	(-) 0.02	35.93	66.68	(+) 30.75
21.	XXXI	Panchayat Raj 2515-01-198-46 Assistance to Gram Panchayats for current consumption charges	(O) 22.00	(+) 10.00	32.00	22.00	(-) 10.00
22.	XXXI	Panchayat Raj 2215-01-800-11 Construction of new rural roads	(O) 563.87	(-) 537.63	26.24	54.88	(+) 28.64
23.	XXXIII	Major and Medium Irrigation 2701-01-105 Krishna Delta System	(O) 16.77	(-) 11.37	5.40	13.41	(+) 8.01
24.	XXXIII	Major and Medium Irrigation 2701-01-116 Sriram Sagar Project	(O) 471.71	(+) 26.77	498.48	455.82	(-) 42.66
25.	XXXIII	Major and Medium Irrigation 2701-01-123 Srisailam Right Branch Canal	(O) 246.02	(+) 70.50	316.52	288.25	(-) 28.27
26.	XXXIII	Major and Medium Irrigation 2701-01-800 Other Expenditre	(O) 634.89	(-) 352.94	281.95	305.29	(+) 23.34
27.	XXXIII	Major and Medium Irrigation 2701-03-146 Gajuladinne Project	(O) 1.12	(-) 0.01	1.11	22.03	(+) 20.92
28.	XXXIII	Major and Medium Irrigation 4701-01-104 Tungabhadra Project HLC stage-II	(O) 145.56	(+) 28.70	174.26	136.47	(-) 37.79
29.	XXXIII	Major and Medium Irrigation 4701-01-111-Prakasam Barrage	(O) 5.00	(-)3.68	1.32	7.53	(+) 6.21
30.	XXXIII	Major and Medium Irrigation 4701-01-117 Singur Project	(O) 27.59	(+) 1.00	28.59	14.38	(-) 14.21
31.	XXXIII	Major and Medium Irrigation 4701-01-120 Polavaram Barage (Indirasagar Project)	(O) 675.00	(-) 575.43	99.57	136.87	(+) 37.30
32.	XXXIII	Major and Medium Irrigation 4701-01-123 Telugu Ganga Project (Charged)	(O) 24.42 (S) 1.34	(-) 10.00	15.76	22.08	(+) 6.32
33.	XXXIII	Major and Medium Irrigation 4701-01-131 Neradi Barage under Vamsadhara Project (Stage II)	(O)156.50	(-) 36.46	120.04	159.20	(+) 39.16
34.	XXXIII	Major and Medium Irrigation 4701-01-144 Nettampadu LI Scheme)	(O) 94.60	(+) 223.07	317.67	295.92	(-) 21.75
35.	XXXIII	Major and Medium Irrigation 4701-01-146 Thotapalli Rerservoir	(O) 165.00	(-) 141.01	23.99	31.38	(+) 7.39
36.	XXXIII	Major and Medium Irrigation 4701-01-152 Godavari Water utilisation Authority	(O) 1232.00 (S) 100.45	(+) 276.54	1608.99	1400.50	(-) 208.49
37.	XXXIII	Major and Medium Irrigation 4701-01-157- Polavaram LI Scheme	(O) 100.00	(+) 46.06	146.06	90.51	(-) 55.55
38.	XXXIII	Major and Medium Irrigation 4701-01-159 Bheema LI Scheme	(O) 188.20	(+) 126.46	314.66	307.45	(-) 7.21
39.	XXXIII	Major and Medium Irrigation 4701-01-161 Venkatanagaram Pumping Scheme	(O) 20.00	(+) 7.79	27.79	19.50	(-) 8.29
40.	XXXIII	Major and Medium Irrigation 4701-163 Tungabhadra Project LLC Board Area	(O) 33.00	(+) 4.25	37.25	20.66	(-) 16.59

41.	XXXIII	Major and Medium Irrigation 4701-01-800 Other Expenditure	(O) 272.80	(+) 1268.73	1541.53	195.23	(-) 1346.30
42.	XXXIII	Major and Medium Irrigation 4701-03-112 Upper Koulasanala Project	(O) 1.00	(-) 0.55	0.45	8.51	(+) 8.06
43.	XXXIII	Major and Medium Irrigation 4701-03-112 Upper Koulasanala Project (Charged)	(O) 2.00 (S) 2.48	(+) 3.98	8.46	NIL	(-) 8.46
44.	XXXIII	Major and Medium Irrigation 4701-03-136 Jhanjavati Project	(O) 30.00	(+) 0.12	30.12	22.74	(-) 7.38
45.	XXXIII	Major and Medium Irrigation 4701-03-189 Reservoir near Veligalli	(O) 55.00	(+) 0.65	55.65	34.22	(-) 21.43
46.	XXXIII	Major and Medium Irrigation 4701-03-203 Peddagadda Reservoir	(O) 60.00	(+) 16.20	76.20	45.45	(-) 30.75
47.	XXXIII	Major and Medium Irrigation 4701-03-204 Suddavagu Project	(O) 1.00	(+) 24.00	25.00	12.88	(-) 12.12
48.	XXXIII	Major and Medium Irrigation 4701-03-207 Gollavagu Project	(O) 35.00	(+) 12.94	47.94	36.16	(-) 11.78
49.	XXXIII	Major and Medium Irrigation 4701-03-236 Ralivagu Project	(O) 35.00	(+) 3.16	38.16	31.13	(-) 7.03
50.	XXXIII	Major and Medium Irrigation 4701-03-237 Nilwai Project	(O) 40.00	(+) 3.00	43.00	34.67	(-) 8.33
51.	XXXIII	Major and Medium Irrigation 4701-03-240 Musurumellui Project	33.00	(+) 10.75	43.75	15.27	(-) 28.48
52.	XXXIII	Major and Medium Irrigation 4711-01-103 (05) Embankments	(O) 37.00	(+) 42.46	79.46	52.10	(-) 27.36
53.	XXXIV	Minor Irrigation 4702-00-101-12 Construction and Restoration of MI sources	(O) 296.84	(+) 20.50	317.34	235.29	(-) 82.05
54.	XXXV	2801-05-800-(06) Assistance to APTRASNCO for Agricultural and allied subsidy	(O) 1405.00	(-) 48.55	1356.45	1367.38	(+) 10.93
55.	XXXV	Energy 6801-00-205-(09) Loan for ultra Mega Power Project, Krishnapatnam	NIL	(+) 16.00	16.00	NIL	(-) 16.00
56.	XXXVI	Industries and Commerce Assistance to Research and Development	(O) 10.00	(+) 0.60	10.60	3.60	(-) 7.00

Appendix 2.7
(Reference to paragraph 2.3.5 page 33)

Anticipated savings not surrendered

(Rupees in crore)

S. No.	Number and name of the grant		Total grant	Savings	Unsurrendered savings (and its percentage of savings)
(1)	(2)		(3)	(4)	(5)
1.	I	State Legislature (Revenue Voted)	47.23	5.50	2.68 (48.72)
2.	II	Governor and Council of Ministers (Revenue Voted)	15.34	6.08	5.41 (88.98)
		Governor and Council of Ministers (Revenue Charged)	3.57	0.04	0.02 (50)
3.	III	Administration of Justices (Revenue Voted)	266.12	34.95	7.88 (22.54)
4.	IV	General Administration and Elections (Revenue Voted)	267.69	87.87	76.13 (86.64)
		General Administration and Elections (Revenue Charged)	15.13	5.58	0.77 (13.80)
5.	V	Revenue, Registration and Relief (Revenue Voted)	19.25	91.67	8.58 (9.36)
		Revenue, Registration and Relief (Revenue Charged)	0.43	0.03	0.03 (100)
		Revenue, Registration and Relief (Capital Voted)	36.99	36.54	36.54 (100)
6.	IX	Fiscal Administration, Planning, Surveys Statistics (Loans Charged)	6827.16	2574.45	0.69 (0.03)
		Fiscal Administration, Planning, Surveys Statistics (Capital Voted)	295.00	73.75	73.75 (100)
7.	X	Home Administration (Revenue Charged)	0.76	0.18	0.18 (100)
		Home Administration (Capital Voted)	344.06	25.40	11.60 (45.67)
		Home Administration (Loans Voted)	56.77	16.63	12.37 (74.38)
8.	XI	Roads, buildings & Ports (Revenue Charged)	2.20	0.52	0.10 (19.23)
		Roads, buildings & Ports (Capital Charged)	1.22	0.22	0.22 (100)
		Roads, buildings & Ports (Loans Voted)	46.42	6.46	6.46 (100)
9.	XII	School Education (Revenue Voted)	5611.71	990.69	451.52 (45.58)
10.	XIII	Higher Education (Revenue Voted)	1218.65	135.33	66.59 (49.20)
		Higher Education (Capital Voted)	27.89	17.55	6.37 (36.30)
11.	XV	Sports and Youth and Services (Revenue Voted)	202.54	71.76	4.91 (6.84)
		Sports and Youth and Services (Capital Voted)	1.33	1.03	0.48 (46.60)
12.	XVI	Medical and Health (Revenue Voted)	2073.76	272.37	34.50 (12.67)
		Medical and Health (Capital Voted)	21.30	14.53	11.38 (78.32)
		Medical and Health (Loan Voted)	69.86	7.42	7.42 (100)
13.	XVII	Municipal Administration and Urban Development (Revenue Voted)	2380.31	699.72	676.82 (96.73)
		Municipal Administration and Urban Development (Revenue Charged)	2.21	1.41	1.41 (100)
14.	XVIII	Housing (Revenue Voted)	930.43	407.29	0.21 (0.05)
15.	XIX	Information and Public Relations (Revenue Voted)	76.54	5.09	0.13 (2.55)
16.	XX	Labour and Employment (Revenue Voted)	188.07	24.97	16.23 (65)
		Labour and Employment (Capital Voted)	4.49	4.32	4.32 (100)

17.	XXI	Social Welfare (Revenue Voted)	1415.89	473.97	14.73 (3.11)
		Social Welfare (Capital Voted)	185.74	175.71	8.90 (5.06)
18.	XXII	Tribal Welfare (Revenue Voted)	554.83	56.18	2.69 (4.79)
		Tribal Welfare (Capital Voted)	180.29	146.65	0.45 (0.31)
19.	XXIII	Backward Classes Welfare (Revenue Voted)	411.48	23.16	16.04 (69.26)
		Backward Classes Welfare (Revenue Charged)	0.03	0.03	0.03 (100)
		Backward Classes Welfare (CV)	20.66	2.87	1.94 (67.60)
20.	XXIV	Minority Welfare (RV)	55.50	0.33	0.33 (100)
21.	XXV	Women, Child and Disabled Welfare (Revenue Voted)	725.83	149.59	55.14 (36.86)
		Women, Child and Disabled Welfare (Capital Voted)	11.95	11.50	1.22 (10.61)
22.	XXVI	Administration of Religious Endowments (Revenue Voted)	23.96	6.18	6.18 (100)
23.	XXVII	Agriculture (Revenue Voted)	954.67	221.09	3.05 (1.38)
24.	XXVIII	Animal Husbandry and Fisheries (Revenue Voted)	366.57	28.61	0.98 (3.43)
25.	XXIX	Forest Science, Technology and Environment (Revenue Voted)	373.15	82.97	66.93(80.67)
26.	XXX	Cooperation (Revenue Voted)	166.63	21.33	17.96 (84.20)
		Cooperation (Capital Voted)	20.70	6.25	6.25 (100)
		Cooperation (Loans Voted)	40.43	7.28	7.28 (100)
27.	XXXI	Panchayat Raj (Revenue Voted)	31,69.53	493.33	51.88(10.52)
28.	XXXII	Rural Development (Revenue Voted)	1418.64	66.77	22.76 (34.09)
29.	XXXIII	Major and Medium Irrigation (Revenue Voted)	4361.30	1142.95	645.59 (56.48)
		Major and Medium Irrigation (Revenue Charged)	32.07	20.63	16.13 (78.19)
		Major and Medium Irrigation (Capital Voted)	8096.27	373.14	333.25 (89.31)
		Major and Medium Irrigation (Capital Charged)	130.07	51.95	50.40 (97.01)
30.	XXXIV	Minor Irrigation (Revenue Voted)	82.44	13.53	6.59 (48.71)
		Minor Irrigation (Capital Voted)	686.57	208.29	208.29 (100)
		Minor Irrigation (Capital Charged)	8.00	7.73	7.73 (100)
31.	XXXV	Energy (Loans Voted)	51.97	32.46	16 (49.29)
32.	XXXVI	Industries and Commerce (Revenue Voted)	339.32	151.69	27.91 (18.40)
		Industries and Commerce (Revenue Charged)	0.39	0.14	0.14 (100)
33.	XXXVII	Tourism Art and Culture (Revenue Voted)	109.56	65.87	53.25 (80.84)
		Tourism Art and Culture (Capital Voted)	6.00	5.52	5.52 (100)
34.	XXXVIII	Civil Supplies Administration (Revenue Voted)	851.23	43.86	7.03 (16.03)
35.	XXXIX	Information Technology and Communications (Revenue Voted)	84.66	25.06	0.23 (0.92)
36.	XL	Public Enterprises (Revenue Voted)	1.07	0.38	0.03 (7.89)
Total			45991.83	9736.35	3172.69

Appendix 2.8
(Reference to paragraph 2.3.6 page 33)

Amount surrendered on the last day of March 2007

(Rupees in thousand)

S. No.	Grant No.	Name of the grant	Amount
1	2	3	4
1.	I	State Legislature (Revenue Voted)	2,81,45
		(Revenue Charged)	16,80
2.	II	Governor and Council of Ministers (Revenue Charged)	2,10
3.	III	Administration of Justice (Revenue Voted)	27,06,59
4.	IV	General Administration (Revenue Voted)	11,73,59
		(Revenue Charged)	2,62,93
		(Capital Voted)	8,80
5.	V	Revenue Registration and Relief (Revenue Voted)	80,73,85
6.	VI	Excise Administration (Revenue Voted)	9,86,35
7.	VII	Commercial Taxes Administration (Revenue Voted)	45,31,56
8.	VIII	Transport Administration (Revenue Voted)	13,11,09
9.	IX	Fiscal Administration (Revenue Charged)	699,90,33
		(Loans Voted)	37,91,24
		(Loans Charged)	2573,76,44
10.	X	Home Administration (Revenue Voted)	29,39,63
		(Capital Voted)	13,80,00
		(Loans Voted)	4,26,55
11.	XI	Roads Buildings & Ports (Revenue Voted)	53,73,13
		(Revenue Charged)	41,91
		(Capital Voted)	102,31,66
12.	XII	School Education (Revenue Voted)	484,17,45
		(Capital Voted)	71,14,51
13.	XIII	Higher Education (Revenue Voted)	68,74,27
		(Capital Voted)	11,17,56
14.	XIV	Technical Education (Revenue Voted)	3,42,02
		(Capital Voted)	75,00
15.	XV	Sports and Youth Services (Revenue Voted)	63,52,02
		(Capital Voted)	55,24
16.	XVI	Medical and Health (Revenue Voted)	237,36,75
		(Revenue Charged)	22
		(Capital Voted)	3,15,00
17.	XVII	Municipal Administration and Urban Development (Revenue Voted)	22,89,66
18.	XVIII	Housing (Revenue Voted)	793,40,72
19.	XIX	Information and Public Relations (Revenue Voted)	4,96,31
20.	XX	Labour and Employment (Revenue Voted)	8,74,07

21.	XXI	Social Welfare (Revenue Voted)	5,78,44,25
22.	XXII	Tribal Welfare (Revenue Voted)	53,49,39
		(Capital Voted)	146,20,33
		(Loans Voted)	1,00,00
23.	XXIII	Backward Classes Welfare (Revenue Voted)	7,12,18
		(Capital Voted)	93,00
24.	XXV	Women, Child and Disabled Welfare (Revenue Voted)	94,45,38
		(Capital Voted)	10,28,08
25.	XXVII	Agriculture (Revenue Voted)	203,93,53
26.	XXVIII	Animal Husbandry & Fisheries (Revenue Voted)	27,63,13
		Animal Husbandry & Fisheries (Capital Voted)	8,44,85
		Animal Husbandry & Fisheries (Loans voted)	11,59,41
27.	XXIX	Forest Science Technology and Environment (Revenue Voted)	16,03,91
		(Capital Voted)	6,52
28.	XXX	Cooperation (Revenue Voted)	3,36,96
29.	XXXI	Panchayat Raj (Revenue Voted)	436,90,19
30.	XXXII	Rural Development (Revenue Voted)	44,00,71
31.	XXXIII	Major and Medium Irrigation (Revenue Voted)	8,26
		(Capital Voted)	31,74,06
		(Capital Charged)	1,54,99
32.	XXXIV	Minor Irrigation (Revenue Voted)	6,94,08
33.	XXXV	Energy (Revenue Voted)	69,52,62
		(Loans Voted)	16,46,40
34.	XXXVI	Industries and Commerce (Revenue Voted)	108,02,32
		(Capital Voted)	19,05,75
35.	XXXVII	Tourism, Art & Culture (Revenue Voted)	12,62,06
36.	XXXVIII	Civil Supplies Administration (Revenue Voted)	36,83,40
37.	XXXIX	Information Technology and Communications (Revenue Voted)	24,83,48
38.	XL	Public Enterprises (Revenue Voted)	35,44
Total			74,55,01, 48

Appendix 2.9
(Reference to paragraph 2.3.7 page 34)

Surrenders in excess of actual saving/even without saving

(Rupees in crore)

S. No	Number and name of the grant/appropriation		Total grant	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered in excess
1	2		3	4	5	6
1.	I	State Legislature (Revenue Charged)	0.58	(-) 0.05	0.17	0.12
2.	VI	Excise Administration (Revenue Voted)	177.75	(-) 7.35	9.86	2.51
3.	VII	Commercial Taxes Administration (Revenue Voted)	25170	(-) 41.55	45.34	3.79
4.	VIII	Transport Administration (Revenue Voted)	69.81	(-) 14.38	15.11	0.73
5.	IX	Fiscal Administration, Planning, Surveys and Statistics (Revenue Charged)	7987.51	(-) 698.40	699.90	1.50
6.	X	Home Administration (Revenue Voted)	1829.58	(+) 92.58	32.45	32.45
7.	XI	Roads Buildings & Ports (Revenue Voted)	1049.25	(+) 28.68	53.73	53.73
		(Capital Voted)	1006.40	(-) 25.33	110.16	84.83
8.	XIV	Technical Education (Revenue Voted)	202.13	(+) 0.54	3.42	3.42
9.	XXIX	Forest, Science, Technology and Environment (Capital Voted)	0.62	(+) 1.81	0.07	0.07
10.	XXXV	Energy (Revenue Voted)	1611.74	(-) 93.57	105.46	11.89
Total			14187.07	(-) 757.02	1075.67	195.04

Appendix 2.10
(Reference to paragraph 2.3.8 page 34)

Expenditure without provision (Rs 50 lakh and above)

(Rupees in thousand)

S. No.	Grant and Head of Account	Expenditure
IX Fiscal Administration, Planning, Surveys Statistics		
1.	6004-04-308-01	(-) 61,69
XI Roads Buildings and Ports		
2.	3054-04-797-04	93,40,99
XVII Municipal Administration and Urban Development		
3.	2215-02-107-11-(07)	8,00,00
XXVII Agriculture		
4.	6435-01-195-(04)	24,00,00
XXIX Forest Science, Technology and Environment		
5.	2406-01-070-(74)	73,80
6.	4406-01-101-11-(05)	1,97,13
XXXIII Major and Medium Irrigation		
7.	2701-80-003-(16)	(-) 2,31,20
Total		1,25,19,03

Appendix 2.11
(Reference to paragraph 2.3.10 page 34)

Statement showing the details of non-adjustment of Abstract Contingent bills

(Rupees in crore)

Department	2006-07	2005-06	3 to 5 years 2002-03 to 2004-05	6 to 10 years 1997-98 to 2001-02	11 to 20 years 1987-88 to 1996-97	Total Number of Certificates	Total amount
Agriculture and Cooperation	14.28	9.95	0.72	0.15	0	464	25.10
Animal Husbandry and Fisheries	0	1.76	0.10	1.45	0	21	3.31
Development and Marketing	0.67	0	0	0	0	5	0.67
Education	8.69	7.94	28.49	21.37	7.26	21950	73.75
Finance	0.24	3.59	0	0.55	0.03	124	4.41
Fire Services	0	0	0.25	0	0	20	0.25
General Administration	1.28	1.30	2.33	14.88	11.08	4558	30.87
Handlooms and Textiles	1.85	0.32	0	0	0	6	2.17
Home	16.06	2.16	13.62	23.24	15.20	2173	70.28
Information and Public Relations	1.41	0	0	0	0.35	565	1.76
Irrigation and Command Area Development	0.02	0.03	0.04	0.46	0	141	0.55
Labour Employment and Training	0	0	5.43	0.43	0	38	5.86
Law	3.62	0.84	0.11	2.71	0	30	7.28
Medical and Family Welfare	5.06	6.32	25.21	37.39	25.95	85764	99.93
Municipal Administration and Urban Development	0.01	0.03	1.40	0.69	0	33	2.13
Panchayat Raj and Rural Development	39.58	1.09	0.46	6.31	3.05	1586	50.49
Planning	1.68	3.59	4.59	0.74	0.02	402	10.62
Revenue	75.34	82.28	73.99	36.93	46.72	5674	315.26
Roads and Buildings	0	0	0.02	0.10	0	29	0.12
Secretariat	0.51	1.59	4.23	0	0	102	6.33
Social Welfare	49.46	99.64	0.01	0	0	119	149.11
Transport and Buildings	0	0	0.18	0	0	8	0.18
Women Development Child and Disabled Welfare	0	0	0.03	0.01	0	29	0.04
Youth Services	1.32	3.66	4.01	0.57	0	292	9.56
Treasuries	0	0	2.44	0	0	122	2.44
Tenders	2.66	28.33	3.24	0	0	408	34.23
Total	223.74	254.42	170.90	147.98	109.66	124663	906.70

Appendix 2.12
(Reference to paragraph 2.3.11 page 35)

Statement showing department-wise unreconciled expenditure during the year 2006-07

(Rupees in crore)

S. No.	Name of the Department	Amount
1.	Agriculture and Cooperation	69.19
2.	Animal Husbandry, Dairy Development & Fisheries	218.21
3.	Law	26.25
4.	Home	2094.28
5.	Energy	2.28
6.	Environment, Forest, Science and Technology	1378.68
7.	Housing	0.94
8.	Irrigation and Command Area Development	17572.8
9.	Backward Classes Welfare	0.52
10.	Social Welfare & Tribal Welfare	15.32
11.	General Administration Department	338.38
12.	Panchayat Raj & Rural Development	2715.73
13.	Transport, Roads and Buildings	1656.12
14.	Revenue, Registration and Relief	22857.14
15.	Education	1278.13
16.	Food, Civil Supplies and Consumer Affairs	0.01
17.	Finance & Planning	11269.81
18.	Women Development, Child Welfare and Disabled Welfare	0.90
19.	Industries and Commerce	56.96
20.	Youth Advancement, Tourism, Culture	57.96
21.	Labour Employment and Training	53.79
22.	Minorities Welfare	0.85
23.	Municipal Administration and Urban Development	721.46
24.	Health Medical and Family Welfare	504.59
25.	Information and Public Relations	34.29
26.	Public Enterprises	68.05
27.	Commercial Taxes	209.39
28.	Other Social Services	0.32
29.	Miscellaneous General Services	1865.90
Total		65068.25

Appendix 2.13
(Reference to paragraph 2.3.13 page 35)

Parking of Central Funds

(Rupees in lakh)

S. No.	Name of the Office	Funds released during	Amount released	Expenditure incurred	Amount diverted	Balances unspent	Name of the bank in which unspent balances are deposited
(a) Non-utilisation of Operation Black Board Funds.							
1.	District Educational Officer, Kakinada	June, 2002	125.60	118.46	--	7.14	SBI, Treasury Branch, Kakinada
2.	District Educational Officer, Ranga Reddy District	October, 2002	83.60	34.82	--	48.78	SBH, Hyderabad.
3.	District Educational Officer, Nizamabad	June, 2002	90.80	77.45	--	13.35	SBH, Nizamabad.
4.	District Educational Officer, Ongole	June, 2002	93.60	38.91	--	59.03	SBH, Ongole.
5.	District Educational Officer, Guntur	October, 2002	125.10	51.08	--	74.02	(Current A/c) SBH, Arundalpet, Guntur.
	Total					202.32	
(b) Diversion of Pre-matric scholarship funds							
6..	District B.C. Welfare Officer, Kadapa	March, 2005	19.34	NIL	18.88	0.46	
		March, 2006	32.25	NIL	32.25	-nil-	--
7.	District B.C. Welfare Officer, Warangal	October, 2005	26.09	NIL	25.69	0.40	
8.	District B.C. Welfare Officer, Hyderabad	March, 2005	3.00	NIL	3.00	-nil-	--
		February, 2006	5.09	NIL	2.09	3.00	Central Bank, Tulsinagar, Golnaka, Hyd.
9.	District B.C. Welfare Officer, Anantapur	March 2006	56.13	NIL	53.92	2.21	Anantha Grameena Bank, Ananthapur
10.	District B.C. Welfare Officer, Kakinada	December, 2005	31.85	NIL	25.62	6.23	FDR in SBH, Kakinada
11.	District B.C. Welfare Officer, Nellore	December, 2005	38.08	NIL	24.52	13.56	SBI Main Branch Nellore
12.	District B.C. Welfare Officer, Vizianagaram	March, 2005	17.48	NIL	17.48	-nil-	--
		February, 2006	29.31	NIL	0.32	28.99	Syndicate Bank, Vizianagaram
	Total		258.62	NIL	203.77	54.85	

Appendix 3.1
(Reference to paragraphs 3.1.6.2, 3.1.8, 3.1.9, 3.1.10 and 3.1.12.1
pages 42, 43, 45, 47 and 48)

Scheme-wise details of budget, expenditure etc. for Educational development of SC/ST

Social Welfare Department

(Rupees in crore)

Scheme	Year	GOI Releases	Budget	State Releases	Total funds available (3+5)	Expenditure	No of beneficiaries
1	2	3	4	5	6	7	8
Pre-matric scholarships to children of those engaged in unclean occupations	2002-03	2.53	1.00	Nil	2.53	Nil	33399
	2003-04	4.59	0.52	Nil	4.59	2.45	24009
	2004-05	5.01	5.98	0.01	5.02	5.97	27629
	2005-06	2.62	6.14	0.01	2.63	4.09	32220
	2006-07	3.10	3.01	0.01	3.11	1.70	NA
	Total	17.85	16.65	0.03	17.88	14.21	
Pre-matric scholarships	2002-03	Nil	19.02	3.33	3.33	11.24	2176
	2003-04	Nil	13.0	3.10	3.10	12.31	2071
	2004-05	Nil	10.00	5.00	5.00	9.45	2601
	2005-06	Nil	15.00	5.00	5.00	15.37	2376
	2006-07	Nil	15.0	5.00	5.00	14.58	2250
	Total	Nil	72.02	21.43	21.43	62.95	
Post-matric scholarships	2002-03	25.85	145.85	108.08	133.93	128.30	175639
	2003-04	57.76	158.38	118.14	175.90	169.34	155087
	2004-05	109.27	232.29	123.02	232.29	225.71	197782
	2005-06	31.97	309.02	134.02	165.99	158.93	324015
	2006-07	84.53	318.55	234.02	318.55	310.29	421274
	Total	309.38	1164.09	717.28	1026.66	992.57	
Book banks	2002-03	Nil	3.25	0.18	0.18	0.18	NA
	2003-04	Nil	3.02	0.50	0.50	0.50	2618
	2004-05	Nil	1.04	0.01	0.01	0.01	7431
	2005-06	Nil	4.04	0.01	0.01	0.01	52
	2006-07	Nil	4.02	0.01	0.01	Nil	Nil
	Total	Nil	15.37	0.71	0.71	0.70	
Merit upgradation awards	2002-03	0.27	0.38	Nil	0.27	Nil	203
	2003-04	0.42	22.00	Nil	0.42	0.42	280
	2004-05	0.44	1.00	Nil	0.44	0.44	462
	2005-06	0.44	0.45	Nil	0.44	0.44	692
	2006-07	0.44	0.45	Nil	0.44	0.44	NA
	Total	2.01	24.28	Nil	2.01	1.74	
Construction of buildings for hostels and Ashram schools	2002-03	Nil	1.60	Nil	Nil	5.66	
	2003-04	1.44	13.22	44.50	45.94	13.94	
	2004-05	7.00	10.25	5.00	12.00	6.70	
	2005-06	5.16	30.00	10.0	15.16	20.41	
	2006-07	2.38	30.00	2.90	5.28	1.06	
	Total	15.98	85.07	62.40	78.38	47.77	
Government hostels (maintenance)	2002-03	Nil	176.88	163.72	163.72	163.72	250685
	2003-04	Nil	167.66	179.24	179.24	179.24	271830
	2004-05	Nil	186.43	179.26	179.26	179.26	236204
	2005-06	Nil	199.02	187.50	187.50	187.50	248879
	2006-07	Nil	241.98	219.20	219.20	219.20	249792
	Total	Nil	971.97	928.92	928.92	928.92	
Pre examination training	2002-03	0.16	1.77	0.74	0.90	0.85	1373
	2003-04	0.68	0.11	Nil	0.68	0.68	878
	2004-05	0.34	0.12	Nil	0.34	0.34	351
	2005-06	0.26	0.91	Nil	0.26	0.26	317
	2006-07	0.16	0.91	Nil	0.16	0.16	276
	Total	1.60	3.82	0.74	2.34	2.29	
Grand total		346.82	2353.27	1731.51	2078.33	2051.15	

NA: Not available

Tribal Welfare Department

(Rupees in crore)

Scheme	Year	GOI Releases	Budget	State Releases	Total funds available (3+5)	Expenditure	No of beneficiaries
1	2	3	4	5	6	7	8
Pre-matric scholarships	2002-03	Nil	12.00	7.83	7.83	7.83	NA
	2003-04	Nil	14.00	12.40	12.40	12.40	NA
	2004-05	Nil	14.00	14.0	14.00	13.01	5562
	2005-06	Nil	14.00	14.00	14.00	13.52	5921
	2006-07	Nil	14.0	14.00	14.00	13.75	5978
	Total	Nil	68.00	42.00	42.00	60.51	
Post-matric* scholarships	2002-03	14.11	40.75	-	14.11	32.52	60452
	2003-04	22.61	50.00	30.00	52.61	43.57	69427
	2004-05	6.23	61.23	35.00	41.23	57.37	107562
	2005-06	37.88	76.68	38.00	75.88	74.18	130252
	2006-07	43.47	82.03	38.00	81.47	79.38	
	Total	124.30	310.69	141.00	265.28	287.02	
Merit upgradation awards	2002-03	Nil	Nil	Nil	Nil	Nil	Nil
	2003-04	0.13	Nil	Nil	0.13	0.13	Nil
	2004-05	Nil	Nil	Nil	Nil	Nil	Nil
	2005-06	Nil	Nil	Nil	Nil	Nil	Nil
	2006-07	0.04	0.04	Nil	0.04	0.04	Nil
	Total	0.17	0.04	Nil	0.17	0.17	
Construction of buildings for hostels and Ashram schools	2002-03	3.33	10.00	3.33	6.66	1.83	
	2003-04	2.77	8.91	2.77	5.54	2.99	
	2004-05	Nil	8.91	Nil	Nil	5.12	
	2005-06	4.72	9.11	3.80	8.52	8.52	
	2006-07	Nil	9.11	Nil	Nil	0.63	
	Total	10.82	46.04	9.90	20.72	19.09	
Educational institutions (maintenance)	2002-03	Nil	151.17	133.65	133.65	133.65	74000
	2003-04	Nil	149.27	156.28	156.28	156.28	75000
	2004-05	Nil	151.94	162.79	162.79	162.79	77742
	2005-06	Nil	159.47	176.67	176.67	176.67	82006
	2006-07	Nil	189.47	194.16	194.16	194.16	80132
	Total	Nil	801.32	823.55	823.55	823.55	
Grand total		135.29	1226.09	1036.68	1171.97	1190.34	

*This included expenditure (Rs 3.71 crore) under the Book Bank Scheme during 2002-07 as the Schemes were merged in respect of TW Department

NA: Not available

Abstract

(Rupees in crore)

	GOI Releases	Budget	State Releases	Total funds available	Expenditure
Social Welfare Department	346.82	2353.27	1731.51	2078.33	2051.15
Tribal Welfare Department	135.29	1226.09	1036.68	1171.97	1190.34
Total	482.11	3579.36	2768.19	3250.30	3241.49

Appendix 3.2
Book Bank scheme
(Reference to paragraph 3.1.10 page 47)

Lack of uniform procedure in implementation of Book bank scheme

District	Year	Audit findings
Anantapur	2005-06	DD, SW purchased 91 sets for 39 students. Books not recommended by the district level purchase committee were also purchased.
	2005-06	DTWO supplied 45 sets for 148 students in 2003-04 and 151 sets for 219 students in 2005-06 studying in JNTU, Anantapur
Hyderabad	2003-04	DD, SW supplied limited number of copies (3 - 19) of each book to the colleges against students.
Kurnool	2003-04	DTWO Kurnool supplied 64 sets for 28 ST scholars were available in eight B.Ed colleges* during 2003-04. Though no ST student was available in Nalanda College of Education, Yemmiganur during 2003-04 the DTWO Kurnool supplied six sets to the college.
	2005-06	Instead of supplying 57 sets to 113 students studying in five colleges [§] , the DTWO Kurnool supplied 113 sets i.e. at the rate of one set for one student and exhausted the budget allocated to the district.

* Sri Balaji college of Edn, Adoni; SARM College of Edn, Allagadda; St Peters College of Edn, Adoni; Ushodaya college of Edn, Yemmiganur; Azizia College of Edn, Adoni; IASE B. Ed. College, Kurnool; Viswavani College of Edn, Nandyal, Sri Sankars B Ed College, Kurnool

§ GPR Engg College, Kurnool, RGM Engg College Nandyal; GMR Polytechnic, Srisailam; TGPC Popytechnic, Adoni; ESC Govt Polytechnic, Nandyal.

Appendix 3.3
(Reference to paragraph 3.1.10, page 47)

Audit findings in the test-checked districts under Book bank scheme

District	Department	Audit finding
All the seven test checked districts	SW and TW	Book banks were not established in the recognized colleges due to short utilisation of funds.
All the seven test checked districts	SW and TW	Books were supplied with delays ranging from six months to two years due to delays in release of funds by the respective Commissioners, identification of books, finalisation of tenders and placement of purchase orders and supply of books by the suppliers besides insufficiency of funds.
Hyderabad	TW	Cost ceiling prescribed by GOI for purchase of textbooks were not adhered to resulting in excess expenditure of Rs 18.06 lakh in the supply of books to 893 students. If cost ceiling was adhered to, at least 963 more students could have been covered.
Warangal	SW, TW	
West Godavari	SW, TW	
Hyderabad	SW and TW	DD, SW and DTWO, Hyderabad supplied (2003-04) 1570 outdated books to Jawaharlal Nehru Technological University, Hyderabad.
All the seven test checked districts	TW	Out of Rs 2.31 crore of the funds released, DTWOs drew only Rs 1.65 crore due to non-receipt of budget authorization, belated submission of bills etc. Only 42 per cent of the funds released were spent and Rs 0.72 crore were lying in bank accounts of DTWOs.
Kurnool	TW	DTWO supplied (2003-04) books worth Rs 3.44 lakh not related to the course and without requisition from the colleges. 515 out of 945 books supplied (2004-05, 2005-06) to RGM College of Engineering Tech, Nandyal were not at all used by the students.
Warangal	TW	DTWO supplied (2004-05) books worth Rs 2.24 lakh for other than professional courses to Kakatiya University and Kakatiya Government Degree College, Warangal.

Appendix 3.4
(Reference to paragraph 3.1.14, page 52)

Coaching and allied schemes – Year-wise details of number of students enrolled and passed

Year		No. of Students enrolled				No. of students passed			
		SC	ST	Others	Total	SC	ST	Others	Total
2002-03	APSC	230	53	36	319	36	03	18	57
	PETC	884	206	34	1124	200	12	NIL	212
2003-04	APSC	234	56	38	328	19	06	07	32
	PETC	457	131	39	627	45	12	NIL	57
2004-05	APSC	287	64	48	399	73	14	13	100
	PETC	--	--	--	--	--	--	--	--
2005-06	APSC	254	63	26	343	26	09	5	40
	PETC	--	--	--	--	--	--	--	--
2006-07	APSC	220	56	109	385	40	12	24	76
	PETC	--	--	--	--	--	--	--	--
Total		2566	629	330	3525	439	68	67	574

APSC- Andhra Pradesh Study Circle
PETC- Pre-examination training centres

Appendix 3.5
(Reference to paragraph 3.2.6 page 59)

Brief description of the projects

1 J. Chokkarao Devadula Lift Irrigation Scheme (JCRDLIS)

The JCRDLIS is proposed on river Godavari at Gangaram village in Warangal district to lift 36.25 tmc water in phased manner by associating the existing tanks enroute to provide irrigation potential for 6.47 lakh acres and drinking water for enroute villages.

So far, Phase-I and II laying of pipeline works were grounded in January 2004 and April 2005 and to be completed by March 2007 and October 2007 respectively. The works are in progress.

2 Sripadasagar Project Lift Irrigation Scheme (SSP)

The SSP lift Irrigation scheme is proposed on river Godavari near Yellampally village in Karimnagar district to supply 8.50 tmc water to NTPC, provide irrigation potential for 4.70 lakh acres and to provide drinking water to enroute villages.

The Phase I & II of Stage I and Phase I of Stage II works were grounded in November 2004 and April 2005 and to be completed by May 2008, December 2007 and October 2007 respectively for providing irrigation potential for 2.25 lakh acres. The works are in progress.

3 Alisagar Lift Irrigation Scheme (ALIS)

The ALIS was proposed to lift 2.96 tmc of water from Godavari river near Kosli village in Nizamabad district from foreshore of Sriramsagar Project to provide irrigation facilities to the gap ayacut of 53793 acres under Nizamsagar project. The work was grounded in March 2005 and to be completed by July 2007. The work is in progress.

4 Arugula Rajaram Guthpa Lift Irrigation Scheme (ARGLIS)

The ARGLIS is proposed to lift 3.04 tmc of water from Godavari river near Ummeda village in Nizamabad district for providing irrigation facilities to 38792 acres. The work was grounded in February 2005 and to be completed by May 2007. The work is in progress.

5 Dummugudem Project

Dummugudem Project consists of Rajivsagar Lift Irrigation Scheme at Pamulapally village and Indirasagar Lift Irrigation Scheme at Polavaram to provide irrigation potential for two lakh acres each by lifting 51.5 cumecs of water from Godavari river.

So far tenders for seven packages of each LIS were finalised and agreements were concluded for one package under Rajivsagar LIS and six packages under Indirasagar LIS were concluded as of June 2007.

6 Lendi Project

The Lendi Project is an inter-state project between the states of Maharashtra and Andhra Pradesh. As per agreement concluded in November 2003, a reservoir was proposed on river Lendi, a tributary of river Manjira near Gonegaon village in Nanded District, Maharashtra state. Out of 6.36 tmc of water to be shared at 3.93 tmc by Maharashtra and 2.43 tmc by Andhra Pradesh in the ratio of 62:38. Ayacut proposed in Maharashtra is 38800 acres and Andhra Pradesh is 27700 acres. The estimated project cost of Rs 275.83 crore is to be shared by Maharashtra and Andhra Pradesh at Rs 157.97 crore and Rs 117.86 crore respectively subject to further revision from time to time. The expenditure is to be shared in the ratio of 62:38 for Dam and headworks, 50.22:49.78 for common canal. Expenditure on canals in respective states was Rs 52.36 crore and Rs 49.84 crore respectively. The works are in progress.

Appendix 3.6
(Reference to paragraph 3.2.8 page 63)

Project-wise packages grounded and their progress

Sl. no.	Name of the Project/ Gist of the package	Contem- plated ayacut	Require- ment of water (in tmc)	Power require- ment (in mw)	Contract value (Rs in crore)	Date of grounding/ Contemplated / extended period of completion	Value of work done (period upto) (Rs in crore)	% of progress	Reasons for shortfall
1	2	3	4	5	6	7	8	9	10
1.	JCR-DLI Scheme	6.47	36.25	384					
	Phase-I				843.98	08.01.2004/ 07.07.2005/ 31.03.2007	633.81 (May 2007)	75	Delay in acquisition of land
	i) Pipeline works								
	ii) Distributory works								
	(a) Package 45				48.90	16.03.2005/ 15.09.2007	16.43 (May 2007)	33.6	Delay in acquisition of land
	(b) Package 46				71.20	17.03.2005/ 16.09.2007	16.28 (May 2007)	22.9	Delay in acquisition of land
	Phase II				1887.00	04.04.2005/ 30.10.2007	878.55 (May 2007)	47	NA
	i) Pipeline works								
	ii) Distributory works								
	a) RS Ghanpur				82.53	20.01.2007/ 19.07.2008	-	-	Survey and design works started. Agreements concluded in January 2007 and February 2007.
	b) Tapashpally				64.44	17.02.2007/ 16.08.2008	-	-	
	c) Ashwarapally				74.43	22.02.2007/ 21.08.2008	-	-	
2.	Sripadasagar Project	4.70	58.00	166					
	i) Stage-I Phase I Barrage works				408.85	07.11.2004/ 06.11.2007/ 06.05.2008	50.43 (March 2007)	12.33	Delay in acquisition of land, finalization of designs and Rehabilitation and resettlement
	ii) Stage I Phase II Supply of water to NTPC				98.82	07.04.2005/ 06.10.2006/ 31.12.2007	38.34 (May 2007)	38.76	Delay in acquisition of land and finalization of designs
	iii) Stage II Phase I Pipeline works				1737.00	03.04.2005/ 02.10.2007/ 31.03.2008	569.05 (March 2007)	32.76	Delay in acquisition of land
3	Dummugudem Project	4.00	33.00	296.92					
	i) Rajivsagar LI scheme seven package works	2.00	16.5	122.42	--	--	--		Tenders finalized in April 2007 and agreement concluded for one package work in June 2007
	ii) Indirasagar LI scheme seven package works	2.00	16.5	174.50	--	--	--		Tenders finalized in April 2007 and agreements concluded for six package works in May 2007
4	Arugula Rajaram Guthpa Lift Irrigation Scheme	0.39	3.04	18.00	145.04	18.02.2005/ 17.02.2006/ 31.05.2007	103.58 (March 2007)	72	Due to heavy rains, floods and submergence of pump-house
5	Alisagar Lift Irrigation Scheme	0.54	2.96	27.06	163.98	21.03.2005/ 20.03.2007/ 31.07.2007	156.77 (May 2007)	95	-
6	Lendi Project* Canal work	0.22	2.43 (AP Share)	Nil	44.72	26.03.2007/ 25.03.2009	43.14 (May 2007)	--	--
Total		16.32	135.68	891.98					

Lendi project is an Inter-State project. Amounts shown against it were paid to Maharashtra state towards Andhra Pradesh share. The works in A.P. State are yet to be grounded

Appendix 3.7

(Reference to paragraph 3.3.6.2 page 75)

Source-wise details of Actual Receipts

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06
Block Grant	57.46	57.55	61.28	69.87
Own Resources + Self financing programme	23.31	30.59	38.69	42.98
UGC Grant	4.96	5.86	3.11	3.21
Other than UGC grant	5.16	4.64	5.10	3.33
Endowments	36.56	38.73	46.08	36.41
Debt deposits endowments and resource mobilisation	17.62	13.55	24.05	18.63
Interest transferable from AU Corpus fund + advance recovered	13.02	5.36	17.67	11.48
Total	158.09	156.28	195.98	185.91

Note: Annual accounts 2006-07 not yet prepared/data not yet compiled by the University

Appendix 3.8

(Reference to paragraph 3.3.6.5 page 76)

Details of outstanding Advances as of March 2007

(Rupees in crore)

Year	Advance taken	Advance adjusted	Outstanding
2002-03	0.73	0.49	0.23
2003-04	1.67	1.52	0.15
2004-05	2.30	1.86	0.44
2005-06	5.80	3.48	2.33
2006-07	6.69	3.38	3.31
Total	17.19	10.73	6.46

Department-wise and year-wise details of outstanding advances

(Rupees in lakh)

Name of the Division	2002-03	2003-04	2004-05	2005-06	2006-07	Total
Engineering		0.37	10.47	43.86	29.33	84.03
Arts & Commerce College	1.67	0.88	0.58	0.56	8.80	12.49
RS Hostel				5.00	5.00	10.00
S&T College				0.00	1.85	1.85
SDE	13.06	10.65	8.68	10.15	24.82	67.36
Exams, NSS, Non-UGC	8.70	2.91	24.74	173.12	260.98	470.45
Total	23.43	14.81	44.47	232.69	330.78	646.18[§]

§ Besides this, an amount of Rs 11.34 lakh was also outstanding against UGC grants of the University. The Finance officer could not furnish the relevant particulars of this advance

Appendix 3.9
(Reference to paragraph 3.3.7.3 page 79)

Success rate in Degree/PG courses conducted by Andhra University

Regular mode:

Courses	2002-03		2003-04		2004-05		2005-06	
	Enrolled	Pass percentage	Enrolled	Pass percentage	Enrolled	Pass percentage	Enrolled	Pass percentage
Degree courses								
Arts	15875	52	14934	51	18238	52	15724	57
Science	20789	42	20503	43	22577	32	29488	33
Engineering	1882	68	2015	69	2564	62	NA	NA
Others	4350	74	5825	75	8000	84	NA	NA
PG courses								
Arts	10652	54	10697	52	5015	98	NA	NA
Science	5456	43	5232	42	4397	69	NA	NA
Engineering	680	34	514	36	297	93	NA	NA
Others	716	48	832	52	560	89	NA	NA

Source: Annual Reports; Note: Particulars of 2006-07 were not furnished by the University; NA: Not available

Distance mode:

Courses	2002-03		2003-04		2004-05		2005-06	
	Enrolled	Pass percentage	Enrolled	Pass percentage	Enrolled	Pass percentage	Enrolled	Pass percentage
Degree courses								
Arts	48,633	8	53,768	14	52,990	9	17110	10
Science	1,169	6	1,376	31	1,252	6	631	9
Others	144	58	181	64	152	64	NA	NA
PG Courses								
Arts	20,299	38	20,151	38	18,322	39	18841	25
Science	3,110	3	3,110	2	2,447	2	NA	NA
Others	568	--	488	--	584	--	NA	NA

Source: Annual Reports; Note: Particulars of 2006-07 were not furnished by the University; NA: Not available

Appendix 3.10
(Reference to paragraph 3.3.7.5 page 80)

Teacher - student Ratio (Andhra University)

Sl. No	Name of the Department	Existing no.of teachers for every 15 students
Technical		
1	Marine Engineering	1.80
2	E.C.E	1.25
3	Instrument Technology	1.92
4	Metallurgical Engineering	1.50
Non-technical		Existing no.of teachers for every 10 students
5	M.A English	2.34
6	M.A.Social Work	3.45
7	M.A Politics	1.30
8	M.A Public Admn	1.35
9	M.A Applied Economics	1.95
10	Commerce & Mgt Studies	1.43
11	Library & information Science	1.53
12	M.A History & Archaeology	1.11
13	M.A Sanskrit	2.5
14	M.A Anthropology	4.54
15	M.A Psychology	4.17
16	M.A Psychology Distance Mode	10.25

Appendix 3.11
(Reference to Paragraph 3.3.7.6 page 80)

Workload of Professors/Readers during the period 2004-05 to 2006-07 in Andhra University

Sl.No	Name of the Department	Lowest hours taken	Highest hours taken
1	Adult and Continuing Education	229	406
2	B.J.M.C	152	400
3	Chemistry	170	400
4	CS & SE	95	293
5	English	266	396
6	Geo Engineering	114	294
7	Hindi	72	350
8	Mathematics	92	184
9	Marine living Resources	255	396
10	Marine Engineering	56	118
11	Politics & Publics Admn	182	320
12	Psychology	128	399
13	Social Work	127	386
14	Telugu	202	385

Appendix 3.12
(Reference to paragraphs 3.4.6.1 page 89)

Delays in submission of Annual Action Plans (MOPF) to Ministry of Home Affairs

Year of the scheme	Due date of submission of the AAP to MHA	Date of submission of the AAP	Date of approval of the AAP by the MHA
2002-03	15.05.2002	21.10.2002	13.11.2002
2003-04	15.05.2003	02.07.2003	30.09.2003
2004-05	15.06.2004	05.07.2004	04.08.2004
2005-06	15.05.2005	14.06.2005	29.06.2005
2006-07	15.05.2006	01.07.2006	26.07.2006

Appendix 3.13
(Reference to paragraphs 3.4. 8.1 page 91)

A. Status of Non - residential buildings under Modernisation of Police Force

Year of allotment	Total units taken up	No. of units		
		Completed	In progress	Not commenced
2002-03	136	136 (100%)	--	--
2003-04	83	53 (64%)	30	--
2004-05	85	61 (72%)	19	05
2005-06	65	13 (20%)	39	13
2006-07	91	--	--	91
Total	460	263 (57%)	88	109

B. Status of Residential buildings under MOPF

Year of allotment	Total units taken up	No. of units		
		Completed	In progress	Not commenced
2002-03	318	306 (96%)	12	--
2003-04	278	78 (28%)	189	11
2004-05	236	04 (2%)	188	44
2005-06	--	--	--	--
2006-07	--	--	--	--
Total	832	388 (47%)	389	55

Appendix 3.14
(Reference to paragraph 3.4.9.1 page 93)

Non-providing of vehicles (four wheelers) to police stations

District	No. of police stations	Vehicles received during 2002-03 to 2006-07	No. of vehicles supplied prior to 2002-03	No. of vehicles supplied to police stations during 2002-03 to 2006-07	No. of police stations still having no vehicles
Sangareddy	60	28	05	05	50
Kurnool	84	52	07	Nil	77
Nizamabad	47	45	23	07	17
Mahaboobnagar	76	45	01	20	55
Vizianagaram	42	39	01	09	32
Guntur	84	52	06	20	58
Total	393	261	43	61	289

Appendix 3.15
(Reference to paragraph 3.5.4.1 page 103)

Approximate cost for replacement of defective meters with new meters

Pipe size	Number of consumers	Rate of the meter (Rs.)	Total Amount (Rs in lakh)
15 mm (0.5 inch)	310223	650	2016.45
20 mm (0.75 inch)	1565	2,000	31.30
25 mm (1.0 inch)	271	3,500	9.48
40 mm (1.5 inch)	39	6,500	2.54
50 mm (2.0 inch)	28	12,500	3.50
Above 2.0 inch	19	20,000 (approx)	3.80
Total			2067.07

Appendix 3.16
(Reference to paragraph 3.5.4.2 page 104)

A. Bills not generated at all

Connections given in the year	Number of connections where the bills were not generated through the system	Amount due (Rs in lakh)
2007 (up to March 2007)	2717	4.09
2006	2522	19.50
2005	435	13.54
2004	523	25.48
2003	120	9.70
2002	93	8.91
2001	70	6.95
Before 2001	415	114.89
Without connection date	336	28.91
Total	7,231	231.98

B. Bills not raised timely

Period	Number of bills in arrears	Amount (Rs in lakh)
3 to 12 months	15963	404.06
12 to 24 months	3289	206.90
> than 24 months	122	40.97
Total	19,374	651.93

Appendix 4.1
(Reference to paragraph 4.2.9 page 124)

Procurement of motorised ratts by DRDA, East Godavari District for distribution to Swarozgaries

Firm	Number of Ratts procured	Rate quoted per a Ratt (Rs)	Rate at which procured (Rs)	Amount paid (Rs in lakh)
F1/L1	40	8019	8019	3.21
	1085		9200	99.82
F2/L2	40	8100	9200	3.68
F3/L3	40	8200	8200	3.28
	1712		9200	157.50
F4/L4	40	9652	9200	3.68
F5/L8* to F12/L15	4494	11000 to 17100	9200	413.37
F13	1279	Not participated in tenders	9200	117.67
Total	8730			802.21

F1: Firm 1; L1: Lowest quoted firm and so on;

*L5 to L7 not agreed to supply at Rs 9200

Appendix 4.2
(Reference to paragraph 4.5.2 page 147)

A. Statement showing the works sanctioned, completed and not yet completed under MPLAD funds in six districts

Year	Sanctioned		Completed		Not completed	
	No. of works	Amount (Rs in lakh)	No. of Works	Amount (Rs in lakh)	No. of Works	Amount (Rs in lakh)
2001-2002	1960	2364.31	1932	2237.86	28	125.86
2002-2003	2435	2816.12	2341	2726.53	94	62.87
2003-2004	2806	3720.96	2711	3491.65	95	180.04
2004-2005	1892	2721.56	1694	2416.88	198	301.51
2005-2006	1651	2588.68	1149	1774.76	502	836.93
2006-2007	1341	2054.27	334	717.432	1007	1336.84
Total	12085	16265.90	10161	13365.10	1924	2844.05

B. Statement showing the details of works sanctioned but not commenced

DRDA	Year	No of works sanctioned but not commenced	Estimated cost (Rs in lakh)	Amount Released (Rs in lakh)
Warangal	1995-96	5	26.06	26.06
	1996-97	1		
	1997-98	3		
	1999-00	1		
	2002-03	7		
	2003-04	10		
Adilabad	2004-07	18	57.00	57.00
East Godavari	205-07	5	5.59	3.13
Chittoor	2002-03	22	641.45	510.79
	2003-04	33		
	2004-05	60		
	2005-06	179		
	2006-07	54		
Total		398	730.10	596.98

Appendix 4.3
(Reference to paragraph 4.5.2 page 147)

Statement showing the ineligible works under MPLAD Scheme

Name of the district	Inadmissible works	No. of works	Amount (Rupees in lakh)
Adilabad	(i) Improvement of buildings and roads (ii) providing central lighting on NH 7 in urban limit (iii) electrical poles and lighting in graveyard etc.	15	48.39
Warangal	(i) purchase of LAPTOP (ii) Construction of swimming pool at officers club (iii) Community hall at police officers club etc	13	33.80
Nizamabad	(i) construction of community halls, slaughter house, tennis court, swimming pool at clubs (ii) wooden and plywood furnishings at DRDA office (iii) agricultural godown (iv) function hall (v) improvements to office buildings etc	20	68.08
Kakinada	(i) construction of press club (ii) kalyanamandapams (iii) Auditoriums (iv) improvements of stadium etc	14	44.73
Nalgonda	(i) construction of kalyanamandapams (ii) postal employees buildings (iii) karmikabhavans (iv) bus stations (v) Govt. buildings (vi) repairs and improvements of roads etc	69	119.85
Chittoor	(i) Repairs and restoration of tank (ii) construction of community hall at press club (iii) panchayath shopping complex (iv) improvements of roads etc	18	41.94
Total		149	356.79

Appendix 4.4
(Reference to paragraph 4.5.2 page 147)

Statement showing the irregular diversion of MPLAD Scheme funds to other schemes

(Rupees in lakh)

Sl.No	Name of the district	list of diversions	Amount diverted	Amount not yet recouped
1	Nalgonda	NOAP, RSVY, Gruhini, Indiramma pension schemes, etc.	1047.85	108.00
2	Warangal	NOAP, NSAP, JRY, RSVY schemes, etc.	592.71	71.01
3	Nizamabad	DRDA Admn A/c, NOAP, SGSY, RSVY Schemes etc	430.28	15.50
4	Adilabad	Velugu, STEP, NSAP and Diary farm etc	256.58	1.00
5	Chittoor	Old Age Pensions and disabled pensions etc	44.49	15.00
6	Kakinada	Distribution of salaries etc.	10.00	10.00
Total			2381.91	220.51

Note: NOAP: National Old Age Pension Scheme; RSVY: Rashtriya Sam Vikas Yojana; NSAP: National Social Assistant Programme; JRY: Jawahar Rojgar Yojana; SGSY: Swarnajayanti Gram Swarozgar Yojana; STEP: Society for Training and Employment promotion

Appendix 4.5
(Reference to paragraph 4.5.2 page 147)

Statement showing MPLAD Scheme funds invested in FDRs

(Rupees in lakh)

Name of the district	Amount deposited
Warangal	2460.00
Adilabad	190.46
Nizamabad	227.67
Kakinada	1717.00
Nalgonda	854.00
Chittoor	1028.60
Total	6477.74

Appendix 4.6
(Reference to paragraph 4.6.1 page 150)

Statement showing number of paragraphs in respect of which Explanatory Notes had not been received for specific paras from Government (as of 31 July 2007)

Department	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	Total
Agriculture and Co-operation	-	-	-	-	-	-	3	-	1	0	4
Animal Husbandry and Fisheries	-	-	-	-	-	-	2	2	-	2	6
Backward Classes Welfare	-	-	-	-	-	1	2	-	-	0	3
Education	-	-	-	-	-	3	1	2	1	5	12
Environment, Forests, Science and Technology	1	-	-	-	-	-	1	1	-	2	5
Finance	-	-	-	-	-	-	-	-	2	0	2
Food and Civil Supplies	-	-	-	-	-	-	-	-	1	1	2
General Administration	-	-	-	-	-	-	-	1	-	0	1
Health, Medical and Family Welfare	-	-	-	-	2	1	4	4	3	2	16
Home	-	-	-	-	-	-	-	1	-	1	2
Housing	-	-	-	-	-	-	-	-	1	0	1
Industries and Commerce	-	-	-	-	-	-	-	-	-	0	0
Information Technology	-	-	-	-	-	-	-	1	-	1	2
Irrigation and Command Area Development	-	-	-	-	1	3	2	-	1	8	15
Labour, Employment, Training and Factories	-	-	-	1	-	-	-	-	1	0	2
Municipal Administration and Urban Development	-	-	-	-	-	-	-	1	2	3	6
Panchayati Raj and Rural Development	-	-	-	-	-	-	2	3	5	1	11
Planning	-	-	-	1	-	-	-	-	-	0	1
Revenue	-	1	1	-	-	2	3	-	1	3	11
Social Welfare	-	-	-	-	1	3	6	-	-	1	11
Transport, Roads and Building	-	-	-	-	-	-	-	2	-	2	4
Women Development, Child and Disabled Welfare	-	-	-	-	-	-	-	1	-	1	2
Youth Advancement, TAC	-	-	-	-	-	-	-	-	-	1	1
Total	1	1	1	2	4	13	26	19	19	34	120

Appendix 4.7
(Reference to paragraph 4.6.3 page 151)

Status of outstanding Recommendations of the PAC as of 31 July 2007

SI No	Department	Total number of recommendations	ATN Discussed [§]	ATN Received but Not Discussed	ATN Not Received
1.	Agriculture and Co-operation	95	54	17	24
2.	Animal Husbandry and Fisheries	17	0	13	4
3.	Backward Classes Welfare	12	5	5	2
4.	Education	61	19	9	33
5.	Energy	5	0	5	0
6.	Environment, Forests, Science and Technology	36	17	17	2
7.	Finance	46	0	44	2
8.	Finance (Works & Projects)	6	0	0	6
9.	Food and Civil Supplies	11	8	3	0
10.	General Administration	15	2	0	13
11.	Health, Medical and Family Welfare	65	36	3	26
12.	Home	32	0	30	2
13.	Housing	3	3	0	0
14.	Industries and Commerce	86	36	47	3
15.	Irrigation and Command Area Development	327	29	88	210
16.	Labour, Employment, Training and Factories	4	1	1	2
17.	Municipal Administration and Urban Development	64	23	40	1
18.	Panchayati Raj and Rural Development	68	11	44	13
19.	Planning	2	0	2	0
20.	Revenue	68	0	22	46
21.	Social Welfare	78	32	29	17
22.	Transport, Roads and Buildings	96	23	31	42
23.	Women Development, Child and Disabled Welfare	15	0	14	1
24.	Youth Advancement, Tourism and Culture (Sports)	8	0	6	2
Total		1220	299	470	451

§ Action Taken Report(s) indicating status of recommendations is (are) awaited as on 31 July 2007 from Legislature Secretariat

Appendix 4.8
(Reference to paragraph 4.6.4 page 152)

Year-wise break-up of Inspection Reports/Paragraphs

Year	Number of outstanding		Number for which even first replies have not been received	
	IRs	Paragraphs	IRs	Paragraphs
2002-03 and earlier years	5918	17520	19	336
2003-04	1612	4924	4	75
2004-05	1405	4880	1	24
2005-06	1814	7211	231	955
2006-07	1898	8947	1110	5193
Total	12647	43482	1365	6583

Appendix 4.9
(Reference to paragraph 4.6.4 page 152)

Department wise details of outstanding Inspection Reports and Paragraphs as on 30 June 2007

Department	Number of Outstanding		Earliest year of the outstanding IRs	Number for which even first replies have not been received		Earliest year of the report for which first replies have not been received.
	IRs	Paras		IRs	Paras	
Agriculture and cooperation	573	2029	1996-97	91	478	2002-03
Animal Husbandry, Diary Development and Fisheries	273	778	1996-97	39	134	2005-06
Backward Classes Welfare	95	307	1996-97	11	23	2006-07
Education Higher	1762	7378	1996-97	92	566	2006-07
Education School	485	2429	1996-97	28	226	2005-06
Energy	3	11	2001-02	1	4	2006-07
Environment, Forests, Science and Technology	366	912	1996-97	7	78	2005-06
Finance	1214	3821	1996-97	151	607	2006-07
Food, civil supplies and consumer Affairs	85	216	1996-97	25	75	2005-06
General Administration	134	451	1996-97	32	111	2005-06
Health, Medical and Family Welfare	977	4733	1996-97	78	624	2003-04
Home	306	1016	1996-97	48	256	2005-06
Housing	17	197	1997-98	3	43	2003-04
Industries and Commerce	195	683	1996-97	33	156	2006-07
Information Technology and communication	3	43	2004-05	1	27	2006-07
Irrigation and Command Area Development (Irrigation Wing)	860	2281	1996-97	54	248	2005-06
Irrigation and Command Area Development Administrative department (Project Wing)	897	1782	1996-97	58	194	2005-06
Labour, Employment, Training and Factories	304	868	1996-97	33	98	2006-07
Law	451	898	1996-97	40	88	2006-07
Legislature	1	9	2003-04	-	-	-
Minorities Welfare	16	49	1996-97	3	11	2005-06
Municipal Administration and Urban Development	270	994	1996-97	39	187	2005-06
Panchayati Raj	55	143	1996-97	11	37	2006-07
Rural Development	158	1270	1996-97	21	265	2005-06
Planning	3	43	2000-01	1	27	2006-07
Public Enterprises	2	3	2003-04	1	2	2006-07
Revenue	1432	3694	1996-97	196	594	2005-06
Social Welfare	263	1856	1996-97	36	393	2006-07
Tribal Welfare	237	1278	1996-97	34	269	2003-04
Transport, Roads and Buildings	466	1176	1996-97	66	206	2005-06
Women Development, Child and Disabled Welfare	567	1567	1996-97	95	376	2005-06
Youth Advancement, Tourism and Culture	127	446	1996-97	27	163	2005-06
Total	12647	43482		1365	6583	

Appendix 5.1
(Reference to paragraph 5.1.7.6 page 161)

Statement showing variation of release of funds under APSIAF

(Rupees in lakh)

Name of the Hospital	Period during which released	Funds released as per Corporation	Funds actually received as per cash book of concerned hospital	Variation in funds
GGH, Kurnool	2001 to 2005	100.00	80.00	20.00
KGH, Visakhapatnam	2001 to 2006	195.00	175.00	20.00
SVRRGG Hospital, Tirupati	2001 to 2006	55.00	40.00	15.00
Total				55.00

Appendix 5.2
(Reference to Paragraph 5.1.8.1 page 161)

Statement showing the short supply of drugs by APHMHDC to five test-checked hospitals

(Rupees in crore)

Sl. No.	Name of the hospital	Year	Budget allotted	Drugs actually supplied	Short supply of Drugs
1	Niloufer Hospital ,Hyderabad	2004-05	0.93	0.56	0.37
		2006-07	0.79	0.41	0.38
2	Osmania General Hospital, Hyderabad	2002-03	2.21	1.44	0.77
		2003-04	1.98	1.84	0.14
3	Government Maternity Hospital, Nayapul, Hyderabad	2002-03	0.88	0.31	0.57
		2003-04	0.72	0.41	0.31
		2004-05	0.72	0.33	0.39
		2005-06	0.51	0.25	0.27
		2006-07	0.91	0.34	0.57
4	Government General Hospital , Kurnool	2002-03	1.36	1.22	0.14
5	Government Hospital for mental care, Visakhapatnam	2005-06	0.20	0.07	0.13
Total					4.04

Appendix 5.3
(Reference to paragraph 5.1.8.3 page 162)

Statement showing the balances available with the Hospitals/Colleges out of Maintenance grant released

(Rupees in Lakh)

Sl. No.	Name of the Institution	Period of Release	Grant released	Amount spent	Balance as on 31 March 2007
1	Director of Medical Education (Directorate Building)	2005-06 & 2006-07	37.25	Nil	37.25
2	SVRRGG Hospital, Tirupathi	2004 to 2007	230.44	23.47	206.97
3	Regional Eye Hospital, Warangal	2002 to 2007	158.12	52.76	105.36
4	S.V. Medical College, Tirupathi	2003 to 2007	104.51	45.08	59.43
5	G.G.H., Kurnool	2002 to 2007	205.19	157.42	47.77
6	College of Nursing, Kurnool	2002 to 2007	16.26	Nil	16.26
7	Osmania General Hospital, Hyderabad	2005 to 2007	190.08	115.14	74.94
8	Government General & Chest Hospital, Hyd	2002 to 2007	134.66	52.52	82.14
9	Government Hospital for Mental Care, Visakhapatnam	2002 to 2007	36.95	16.97	19.98
10	King Goerge Hospital, Visakhapatnam	2002 to 2007	303.13	216.23	86.90
11	Andhra Medical College, Visakhapatnam	2002 to 2007	98.57	75.58	22.99
12	Government Hospital for Chest diseases, Visakhapatnam	2002 to 2007	44.77	24.29	20.48
13	Government Dental College, Hyderabad	2002 to 2007	33.14	0.92	32.22
14	Government Maternity Hospital, Nayapul, Hyderabad	2002 to 2007	47.05	24.70	22.35
Total			1640.12	805.08	835.04

Appendix 5.4
(Reference to paragraph 5.1.9 page 163)

Statement showing the vacancy position in DME

Name of the Post	Sanctioned Strength	Vacancies				Percentage of Vacancy as of July 2007
		2003	2004	2005	2006	
DME	1	1	1	1	1	100
Addl DMEs Principals/ Superintendents of Teaching Institutions	24	24	24	24	2	8
Professors – Non Clinical	279	13	34	147	117	33
Clinical	405	130	29	204	106	
Associate Professors Non-clinical	256	71	71	89	79	18
Clinical	280	84	13	110	15	
Assistant Professors	1906	152	152	109	150	8
Tutors	99	8	8	10	14	14
CAS/ Medical Officers	509	35	35	20	92	18
Para Medical staff	3071	NA	NA	NA	964	31