
Appendices

Appendix 1.1
Profile of State of Andhra Pradesh
(Refer para on State Profile, page 1)

A General Data				
Sl.No	Particulars			Figures
1	Area			1,62,760 Sq.Km.
2	Population			
	a.	As per 2001 Census (Composite State)		7.62 crore
	b.	As per 2011 Census (After re-organisation of the State on 02 June 2014)		4.95 crore
3	a.	Density of Population* (as per 2001 Census) (Composite State) (All India Density = 325 persons per Sq. Km.)		277 persons per Sq.Km.
	b.	Density of Population (as per 2011 Census) (After re-organisation of the State on 02 June 2014) (All India Density = 382 persons per Sq.Km.)		308 persons per Sq.Km.
4	Population Below Poverty Line** (BPL) (All India Average=30.00 per cent)			13.70 per cent
5	a.	Literacy (as per 2001 Census) (All India Average=64.80 per cent)		60.47 per cent
	b.	Literacy (as per 2011 Census) (All India Average=74.04 per cent)		67.02 per cent
6	Infant Mortality** (per 1000 live births) (All India Average = 40 per 1,000 live births)			39
7	Life Expectancy at birth*** (All India Average = 67.00 years)			67 years
8	Gini Coefficient			
	a.	Rural (All India = 0.29)		0.28
	b.	Urban (All India = 0.38)		0.38
9	Gross State Domestic Product (GSDP) 2015-16 at current price			₹ 6,03,376 crore
10	Per capita GSDP CAGR (2006-07 to 2015-16)		Andhra Pradesh	NA
			General Category States	14.27
11	GSDP CAGR (2006-07 to 2015-16) in per cent		Andhra Pradesh	NA
			General Category States	15.75
12	Population Growth**** (2006-07 to 2015-16) rate in per cent		Andhra Pradesh	NA
			General Category States	12.24
B Financial Data				
Particulars				
CAGR		2005-06 to 2013-14		2005-06 to 2014-15
		General Category States	Andhra Pradesh	Andhra Pradesh
		(in per cent)		
a.	of Revenue Receipts	14.74	NA	NA
b.	of Own Tax Revenue	15.08	NA	NA
c.	of Non Tax Revenue	10.20	NA	NA
d.	of Total Expenditure	16.71	NA	NA
e.	of Capital Expenditure	13.21	NA	NA
f.	of Revenue Expenditure on Education	17.08	NA	NA
g.	of Revenue Expenditure on Health	18.70	NA	NA
h.	of Salary and Wages	15.49	NA	NA
i.	of Pension	18.59	NA	NA

* Census info India 2011 final Population totals

** Report of Expert Group (Rangarajan) to review the methodology for Measurement of Poverty, Planning Commission (June 2014)

*** Life Expectancy at birth – Economic Survey 2015-16

**** Projected total population 2001-2026 by Census of India

NA Not Applicable

Appendix 1.2
Structure of Government Accounts and layout of Finance Accounts
(Refer paragraph 1.1, page 1)

Structure of Government Accounts

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

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

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

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

Layout of Finance Accounts

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

Appendix 1.3
Abstract of Receipts and Disbursements in 2015-16
(Refer paragraph 1.2; page 1)

(₹ in crore)

Receipts			Disbursements				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
Section-A: Revenue							
90672	I. Revenue receipts	88648	114866	I. Revenue expenditure	63972	31978	95950
42618	Tax revenue	39907	28590	General Services	28512	61	28573
			42259	Social Services	23909	22540	46449
10976	Non-tax revenue	4920	16301	Education, Sports, Art and Culture	13472	2607	16079
			4806	Health and Family Welfare	3502	1443	4945
15299	State's share of Union Taxes	21894	5046	Water Supply, Sanitation, Housing and Urban Development	1716	3309	5025
4676	Non-Plan grants	9944	201	Information and Broadcasting	53	115	168
16533	Grants for State Plan Schemes	10325	5663	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1505	4098	5603
571	Grants for Central and Centrally sponsored Plan Schemes	1658	209	Labour and Labour Welfare	139	112	251
			10000	Social Welfare and Nutrition	3452	10851	14303
			33	Others	69	4	73
			43891	Economic Services	11435	9377	20812
			10101	Agriculture and Allied Activities	2677	2247	4924
			9569	Rural Development	2761	5494	8255
			4973	Irrigation and Flood Control	582	41	623
			12417	Energy	3790	16	3806
			2452	Industry and Minerals	301	280	581
			3331	Transport	1023	190	1213
			28	Science, Technology and Environment	2	5	7
			1018	General Economic Service	298	1105	1403
			127	Grants-in-aid and Contributions	116	---	116
24194	II. Revenue deficit carried over to Section B	7302	0	II. Revenue Surplus carried over to Section B			

Receipts			Disbursements				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
Section-B: Others							
20495	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	3934		III. Opening Overdraft from RBI			
0	IV. Miscellaneous Capital Receipts	0	11405	IV. Capital Outlay -	26	14145	14171
			483	General Services		180	180
			2382	Social Services		2414	2414
			553	Education, Sports, Art and Culture		374	374
			727	Health and Family Welfare		262	262
			230	Water Supply, Sanitation, Housing and Urban Development		973	973
			655	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		549	549
			39	Social Welfare and Nutrition		105	105
			178	Others		151	151
			8540	Economic Services	26	11551	11577
			14	Agriculture and allied Activities		88	88
			0	Rural Development Programme		0	0
			4291	Irrigation and Flood Control		8917	8917
			2084	Energy		21	21
			-14	Industry and Minerals		3	3
			2154	Transport	26	2420	2446
			11	General Economic Services		102	102
5092	V. Recoveries of Loans and Advances	285	1210	V. Loans and Advances disbursed	291	383	674
3748	From Power Projects	167	70	For Power Projects	0	62	62
222	From Government Servants	99	95	To Government Servants	21	0	21
1122	From others	19	1046	To Others	270	321	591
0	VI. Revenue surplus brought down	0	24194	VI. Revenue deficit brought down			7302
33005	VII. Public Debt Receipts	53681	10844	VII. Repayment of Public Debt			38445

Receipts			Disbursements				
2014-15		2015-16	2014-15		2015-16		
					Non-Plan	Plan	Total
26107	Internal Debt other than Ways and Means Advances and Overdraft	21689	4684	Internal debt other than Ways and Means Advances and Overdraft			4614
6201	Transactions of Ways and Means Advances including Overdraft	31307	4905	Transactions of Ways and Means Advances including Overdraft			32603
697	Loans and Advances from Central Government	685	1255	Repayment of Loans and Advances to Central Government			1228
	VIII. Net of inter-state settlement	-	-	VIII. Net of Inter-State Settlement			195
0	IX. Appropriation to Contingency Fund	0	0	IX. Appropriation to Contingency Fund			0
3	X. Amount recouped to Contingency Fund	0	0	X. Expenditure from Contingency Fund			0
301629	XI. Public Account Receipt	90912	296281	XI. Public Account Disbursements			79833
2881	Small Savings and Provident Funds	2543	1578	Small Savings and Provident Funds			1290
1842	Net Reserve Funds	2151	1286	Net Reserve Funds			1204
237671	Net Suspense and Miscellaneous	21293	238170	Net Suspense and Miscellaneous			21421
10847	Remittances	14788	12207	Remittances			14352
48388	Deposits and Advances	50137	43040	Deposits and Advances			41566
0	XII. Closing Overdraft from Reserve Bank of India	0	16290	XII. Closing Cash Balance			8192
				Cash in Treasuries and Local Remittances			-419
				Deposits with Reserve Bank and other Banks			4
				Departmental cash balance including permanent advances			3
				Cash balance investment and investment of earmarked funds			8605
475090	Total	244762	475090	Total			244762

Appendix 1.4
Actuals vis-à-vis Budget Estimates in 2015-16
(Refer Paragraph 1.3; page 3)

(₹ in crore)

1	B.E.	Actuals	Increase(+)/	Increase(+)/
			Decrease(-)	Decrease(-)
				(in %)
	2	3	(4) = (3-2)	5
Revenue Receipts of which	90124	88648	-1476	-1.64
Land Revenue	632	52	-580	-91.77
Stamps and Registration fees	3500	3527	27	0.77
Taxes on immovable property other than agricultural lands	175	196	21	12.00
State Excise	4680	4386	-294	-6.28
Taxes on Sales, Trade etc	32840	29104	-3736	-11.38
Taxes on vehicles	1977	2082	105	5.31
Taxes on goods and Passengers	16	10	-6	-37.50
Interest Receipts	154	133	-21	-13.64
Miscellaneous General Services	135	54	-81	-60.00
Non-ferrous Mining and Metallurgical Industries	1359	1523	164	12.07
Revenue Expenditure	97425	95950	-1475	-1.51
General Education	17072	15174	-1898	-11.12
Water Supply and Sanitation	884	1115	231	26.13
Pension and Other Retirement Benefits	11828	11249	-579	-4.90
Police	3642	3609	-33	-0.91
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6657	5603	-1054	-15.83
Health and Family Welfare	5364	4945	-419	-7.81
Social Welfare and Nutrition	9122	14303	5181	56.80
Roads and Bridges	758	1061	303	39.97
Secretariat - Economic Services	517	982	465	89.94
Forestry and Wild Life	270	272	2	0.74
Rural Development	6505	8255	1750	26.90
Urban Development	2463	2531	68	2.76
Irrigation and Flood Control	646	623	-23	-3.56
District Administration	1216	841	-375	-30.84
Administration of Justice	628	510	-118	-18.79
Interest Payments	11198	9849	-1349	-12.05
Power	4271	3732	-540	-12.62
Capital Receipts	0	0	0	0.00
Capital Expenditure	9819	14171	4352	44.32
Revenue Surplus(+)/Deficit(-)	-7300	-7302	-2	0.03
Fiscal deficit (-)	-17584	-22,057	-4474	25.44
Primary Surplus(+)/Deficit(-)	-6386	-12,208	-5823	91.17

Appendix 1.5

Fiscal Responsibility and Budget Management (FRBM) Act, 2005

(Refer Paragraph 1.4; page 3)

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

- reduce revenue deficit by an amount equivalent to at least 0.32 percentage points of Gross State Domestic Product (GSDP) in each financial year, beginning from 1st day of April 2005, so as to eliminate it by 31st March 2009 and generate revenue surplus thereafter
- reduce fiscal deficit by an amount equivalent to at least 0.25 percentage points of GSDP in each financial year beginning from 1st day of April 2005 so as to bring it down to not more than 3 *per cent* by the year ending March 2009
- limit the amount of annual incremental risk weighted guarantees to 90 *per cent* of the total revenue receipt in the year preceding the current year.

The Government of Andhra Pradesh is yet to amend its FRBM Act, in pursuance of the recommendations of the 14th Finance Commission, in respect of the total outstanding liabilities as detailed below:

For the financial year 2015-16	24.33 <i>per cent</i> of GSDP
For the financial year 2016-17	24.74 <i>per cent</i> of GSDP
For the financial year 2017-18	25.09 <i>per cent</i> of GSDP
For the financial year 2018-19	25.16 <i>per cent</i> of GSDP
For the financial year 2019-20	25.22 <i>per cent</i> of GSDP

Government replied that as the State of Andhra Pradesh after bifurcation is not in a position to comply with the Fiscal targets fixed by the 14th FC, GoI was addressed for relaxation of parameters and on receipt of the reply the same would be amended.

Appendix 1.6
Time Series Data on State Government Finances
(Refer Paragraphs 1.6 & 1.12.2; pages 6 & 23)

(₹ in crore)

		2011-12	2012-13	2013-14	2014-15	2015-16
Part A. Receipts						
1	Revenue Receipts	93554	103830	110719	90672	88648
	(i) Tax Revenue	53283	59875	64123	42618	39907
	Taxes on Sales, Trade, etc.	34910	40715	48737	30524	29104
	State Excise	9612	9129	6250	4352	4386
	Taxes on Vehicles	2986	3357	3335	3687	2082
	Stamps and Registration fees	4385	5115	4393	3250	3527
	Land Revenue	141	62	74	62	52
	Other Taxes	1249	1497	1334	743	756
	(ii) Non Tax Revenue	11694	15999	15473	10976	4920
	(iii) State's share in Union taxes and duties	17751	20271	22132	15299	21894
	(iv) Grants in aid from GOI	10825	7685	8991	21779	21927
2	Misc. Capital Receipts	0	0	9	0	0
3	Recovery of Loans and Advances	165	426	575	5092	285
4	Total revenue and Non-debt capital receipts (1+2+3)	93719	104256	111303	95764	88933
5	Public Debt Receipts	19450	23311	25292	33005	53681
	Internal Debt (excluding Ways and Means Advances and Overdraft)	16731	22128	23950	26107	21689
	Transactions under Ways and Means Advances and Overdraft	0	0	0	6201	31307
	Loans and Advances from Government of India	2719	1183	1342	697	685
6	Total receipts in the Consolidated Fund (4+5)	113169	127567	136595	128769	142614
7	Contingency Fund receipts	2	0	2	3	0
8	Public Account receipts	86051	94917	101352	301629	90912
9	Total receipts of Government (6+7+8)	199222	222484	237949	430401	233526
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	90415	102702	110375	114866	95950
	Plan	23664	25241	24138	19938	31978
	Non-plan	66751	77461	86237	94328	63972
	General Services (including interest payments)	29874	33064	36899	28590	28573
	Social Services	38017	41605	44956	42259	46449
	Economic Services	22309	27875	28303	43891	20812
	Grants-in-aid and contributions	215	158	217	127	116
11	Capital Expenditure	13722	15149	15280	11405	14171
	Plan	13687	15137	15280	12026	14145
	Non-plan	35	12	0	-621	26
	General Services	84	212	309	483	180
	Social Services	830	1072	1378	2382	2414
	Economic Services	12809	13865	13593	8540	11577
12	Disbursement of Loans and Advances	4983	3913	3689	1210	674

13	Inter State Settlement	0	0	0	0	195
14	Total (10+11+12+13)	109120	121764	129344	127481	110990
15	Repayment of Public debt	6761	7677	7286	10844	38445
	Internal Debt (excluding Ways and Means Advances and Overdraft)	5813	6531	6057	4684	4614
	Transactions under Ways and Means Advances and Overdraft	0	0	0	4905	32603
	Loans and Advances from Government of India	948	1146	1228	1255	1228
16	Appropriation to Contingency Fund	0	0	0	0	0
17	Total disbursement out of Consolidated Fund (14+15+16)	115881	129441	136630	138325	149435
18	Contingency Fund disbursements	0	2	3	5	0
19	Public Account disbursements	82848	93201	97195	296281	79833
20	Total disbursements by the State (17+18+19)	198729	222644	233828	434611	229268
Part C. Deficits						
21	Revenue Deficit (-)/Surplus (+) (1-10)	3139	1128	344	-24194	-7302
22	Fiscal Deficit (-)/Surplus (+) (4-14)	-15401	-17508	-18041	-31717	-22057
23	Primary Deficit (-)/Surplus (+) (22-24)	-4840	-5846	-5130	-21710	-12208
Part D. Other data						
24	Interest Payments (included in revenue expenditure)	10561	11662	12911	10007	9849
25	Arrears of Revenue	0	0	0	0	0
	Percentage of Tax & Non Tax Revenue receipts	0	0	0	0	0
26	Financial Assistance to local bodies etc.	33010	34820	30557	0	39694
27	Ways and Means Advances/Overdraft availed (days)	0	0	0	15	267
28	Interest on Ways and Means Advances/Overdraft	0	0	0	0.41	54
29	Gross State Domestic Product (GSDP)	662592	754409	854822	520030	603376
30	Outstanding fiscal liabilities (year end)	150512	169084	189741	148743	173854
31	Outstanding guarantees (year end)	12286	14857	31153	10675	7059
32	Maximum amount guaranteed (year end)	23543	38084	55536	11323	10623
33	Number of incomplete projects	228	528	1037	274	274
34	Capital blocked in incomplete projects	49516	71595	82665	32646	71154
Part E: Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax Revenue/GSDP	0.080	0.079	0.075	0.082	0.066
	Own Non-Tax Revenue/GSDP	0.018	0.021	0.018	0.021	0.008
	Central Transfers/GSDP	0.043	0.037	0.036	0.071	0.073
II	Expenditure Management					
	Total Expenditure/GSDP	0.165	0.161	0.151	0.245	0.184
	Total Expenditure/Revenue Receipts	1.166	1.173	1.168	1.406	1.252
	Revenue Expenditure/Total Expenditure	0.829	0.843	0.853	0.901	0.864
	Expenditure on Social Services/Total Expenditure	0.348	0.342	0.348	0.350	0.418

	Expenditure on Economic Services/Total Expenditure	0.204	0.229	0.219	0.411	0.188
	Capital Expenditure/Total Expenditure	0.126	0.124	0.118	0.089	0.128
	Capital Expenditure on Social and Economic Services/Total Expenditure	0.125	0.123	0.116	0.086	0.126
III	Management of Fiscal Imbalances					
	Revenue deficit (surplus)/GSDP	0.005	0.001	0.000	-0.047	-0.012
	Fiscal deficit/GSDP	-0.023	-0.023	-0.021	-0.061	-0.037
	Primary deficit (surplus)/GSDP	-0.007	-0.008	-0.006	-0.042	-0.020
	Revenue deficit/Fiscal deficit	-0.204	-0.064	-0.019	0.763	0.331
	Primary Revenue Balance/GSDP	0.021	0.018	0.016	-0.017	0.005
IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	0.227	0.224	0.222	0.286	0.288
	Fiscal Liabilities/RR	1.609	1.628	1.714	1.726	1.961
	Primary deficit vis-à-vis quantum spread	21608	11020	16723	-45343	-56369
V	Other Fiscal Health Indicators					
	Return on Investment	0.85	1.03	0.94	0.09	0.10
	Balance from Current Revenue (₹ in crore)	20087	20160	19703	-20846	13203
	Financial Assets/Liabilities	0.97	0.98	0.98	1.25	1.82

Appendix 1.7
List of Incomplete Irrigation Projects
(Refer paragraph 1.11.2; page 18)

(₹ in crore)

Sl.No.	Name of the Project	Year of Commencement	Original Cost	Revised Cost	Cost overrun	Expenditure as on 31.03.2016
1	Totapalli Barrage	2004	520.70	851.90	331.20	723.15
2	Gajapthinagaram Branch Canal	2010				
3	Puskaram LIS	2004	297.25	674.52	377.27	676.37*
4	Tadipudi LIS	2004	330.77	526.17	195.40	495.53
5	Polavaram	2004	10287.38	16010.45	5723.07	7898.51
6	Venkatanagaram Pumping LIS	2005	58.43	124.18	65.75	90.39
7	Chintalapudi LIS	2009	1701.00	1701.00		416.51
8	MahendraTanaya Project	2008	127	127.00		63.92
9	Tarakaramathirtha Sagaram	2006	220.04	220.04		163.53*
10	Madduvalasa II	2008	54.21	57.87	3.66	195.01
11	Jhanjavathi	1996	120.39	120.39		115.53
12	Gundlakamma Reservoir	2004	165.22	592.18	426.96	648.31
13	Poola Subbaiah Veligonda	2004	1234.50	5150.00	3915.50	3656.43*
14	Somasila Project	1975	734.00	1548.49	814.49	1489.31
15	Somasila Swarnamuki Link Canal	2007-08	399.00	437.42	38.42	64.40
16	Telugu Ganga Project	1983	637.00	4432.00	3795.00	4318.44
17	GNSS Phase I&II	2005-07	4341.26	7466.36	3125.10	5530.27
18	Gandikota LIS	2005	417.00	983.00	566.00	735.42*
19	HNSS-I	2005	1305.00	2774.00	1469.00	7664.12
20	HNSS-II	2005-06	1880.00	4076.00	2196.00	
21	Gandikota Reservoir CBR Lift Schemes	2007	2059.00	2059.00		1400.94*
22	Pulivendula Branch canal	2005	634.23	657.43	23.2	2249.73
23	Chitravati Right Main canal-lingala canals	2004	626.82	626.82		301.03*
24	Guru raghavendra	2005-06	130.42	135.93	5.51	420.09
25	Srisailam right branch canal	2005	848.65	848.65		1768.69
26	Penna Ahobilam Balancing reservoir II	2005	569.65	800.70	231.05	771.36*
27	Modernization of Mylavaram Canals	2006	145.45	145.45		74.66
28	Siddapuram LIS	2007	89.72	89.72		50.22*
29	K.C. Canal LIS	2008	120.00	120.00		1195.63
30	Paleru Reservoir Project	2007	50.50	50.50		258.52*
31	Y.C.R. Korisapadu LIS	2008	177.00	177.00		75.00
32	Pulikanuma LIS	2008	261.19	261.19		225.77*

33	Flood Banks along Nagavali & Vamsadhara River	2007	310.72	310.72		53.64*
34	Flood Bank of Godavari	2008	548.32	795.19	246.87	204.11*
35	Flood Bank of Krishna	2008	259.36	259.36		27.67*
36	Flood Bank of Kurnool (Hundri)	2008-09	244.70	244.70		1.17*
37	Flood Bank of Nandyala (Kundu)	2008-09	97.51	97.51		14.58*
38	Flood Bank in Nellore District	2009	605.28	652.70	47.42	60.20*
39	Modernisation of Godavari Delta	2008	3361.00	3361.00		1066.03*
40	Modernisation of Krishna Delta	2008	4573.00	4573.00		1448.02*
41	Modernisation of Pennar Delta	2007	1001.73	1001.73		511.34*
42	Modernisation of Nagarjunasagar Project	2008	4444.41	4444.41		18379.05*
43	Modernisation of TBP-HLC	2007	587.91	587.91		1421.80
44	Modernisation of TBP-LLC	2008	179.00	179.00		192.97
45	Modernization of Yeleru Delta System	2008	138.00	138.00		409.85
46	B.R.R. Vamsadhara Project Phase-II	2005	933.9	933.90		375.94
47	Musurumilli Reservoir Project	2005	207	236.78	29.78	216.75
	TOTAL		48034.62	71661.27	23626.65	68119.91

Source: Departmental information * Figures pertaining to 2014-15 were adopted due to non-production of expenditure figures from the Departments concerned.

Appendix 1.8
Summarised Financial position of the Government of Andhra Pradesh
as on 31 March 2016

(Refer Paragraphs 1.12.1 & 1.12.4; pages 22 & 24)

(₹ in crore)

As on 31 March 2015	Liabilities		As on 31 March 2016	
99,924.50		Internal Debt		1,15,704.21
	78,439.88	Market Loans bearing interest	94,925.46	
	0.3	Market Loans not bearing interest	0.25	
	---	Market Loans Suspense	---	
	179.51	Loans from LIC	153.68	
	38.97	Loans from GIC	34.06	
	2,921.83	Loans from NABARD	3078.56	
	1,881.73	Loans from other Institutions	1588.26	
	15,166.75	Special sanction issued to NSSF	15923.94	
	1,295.53	Ways and Means Advances	---	
	---	Overdraft from Reserve Bank of India	---	
9,500.31		Loans and Advances from Central Government		8957.90
	8.74	Pre 1984-85 Loans	8.74	
	36.31	Non-Plan Loans	30.13	
	9,451.67	Loans for State Plan Schemes	8915.45	
	3.59	Loans for Central Plan Schemes	3.59	
	--	Loans for Centrally Sponsored Plan Schemes	---	
	--	Other Ways and Means Advances	---	
50		Contingency Fund		50
14,821.69		Small Savings, Provident Funds, etc.		16075.13
22,142.47		Deposits		30712.93
6,867.33		Reserve Funds		7814.87
	---	Suspense and Miscellaneous Balances	---	
	---	Remittance Balances	---	
38,964.74		Surplus on Government Account		31467.40
1,92,271.05		Total		210782.44

As on 31 March 2015		Assets	As on 31 March 2016	
1,57,869.94		Gross Capital Outlay on Fixed Assets		1,72,041.46
	8,450.68	Investments in shares of Companies, Corporations, Cooperatives, etc.	8705.16	
	1,49,419.26	Other Capital Outlay	1,63,336.30	
28,548.68		Loans and Advances		28,937.85
	1,837.49	Loans for Power Projects	1732.15	
	26,256.13	Other Development Loans	26,828.85	
	455.06	Loans to Government servants and Miscellaneous loans	376.85	
		Contingency Fund (un-recouped)		0.07
29.9		Advances		29.96
1,622.2		Remittance Balances		1186.20
266.04		Suspense and Miscellaneous Balances		394.53
3,934.29		Cash --		8192.37
	2.90	Cash in Treasuries and Local Remittances	2.90	
	-583.79	Deposits with Reserve Bank and other Banks	-417.75	
	2.34	Departmental Cash Balance	2.51	
	0.00	Cash Balance Investments	3193.28	
	4,512.84	Investment of Earmarked funds	5411.43	
--		Deficit on Government Account		--
	--	Accumulated deficit up to 31 March 2014	--	
	--	Revenue deficit of the Current Year	--	
	--	Amount closed to Government Account	--	
	---	Proforma corrections to opening balances under capital expenditure	---	
1,92,271.05		Total		2,10,782.44

Appendix 1.9
Summarised position of Apportionment of balances between Andhra Pradesh and Telangana
as on 31 March 2016

(Refer Paragraph 1.15; page 27)

(₹ in crore)

Sl No	Head of Account	Balance as on 01 June 2014	Balance allocated to Telangana	Balance allocated to Andhra Pradesh	Balance yet to be apportioned as on 31 March 2016
1	Capital Heads	1,51,349.67	0	0	1,51,349.67
2	Public Debt	1,66,522.32	69,479.48	97,123.93	-81.09
3	Loans And Advances	28,099.69	0	0	28,099.69
4	Small Savings, Provident Funds	14,077.84	0	0	14,077.84
5	Reserve Funds	2,459.06	37.80	52.89	2,368.37
6	Deposits and Advances	17,082.77	0	0	17,082.77
7	Suspense and Miscellaneous	6,234.24	2,539.69	3,553.61	140.94
8	Remittances	339.47	0	0	339.47

Appendix 2.1

**Excess over provision of previous years requiring regularisation
(Refer Paragraph 2.3.1.2; page 32)**

(₹ in crore)

Year	Number of Grants/ Appropriations	Section	Grant/Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2004-05	5 Grants	Revenue:	VIII, XIX & XL	14.83	Out of these 101 grants and 24 appropriations Explanatory Notes for 27 Grants and 7 Appropriations were received and vetted by the PAG (GSSA) as of November 2016. Explanatory Notes for the remaining 74 grants and 17 Appropriations are awaited from the Administrative Departments/ Finance Department for vetting by the PAG(GSSA)
		Capital:	XVI		
		Loans:	XXXVI		
	1 Appropriation	Revenue:	XXXVI		
2005-06	10 Grants	Revenue:	X, XI, XIX & XXXI	585.82	
		Capital:	VIII, XIII, XVII, XXXII & XXXIII		
		Loans:	XVII		
	3 Appropriations	Revenue:	II, XVI & XXVIII		
2006-07	7 Grants	Revenue:	IX, X, XI & XIV	198.72	
		Capital:	XVII & XXIX		
		Loans:	XXVII		
	1 Appropriation	Revenue:	III		
2007-08	7 Grants	Revenue:	X, XI & XXXII	201.30	
		Capital:	XVII, XXXIII XXXV		
		Loans:	XXXVI		
	3 Appropriations	Revenue:	II, IV & XIV		
2008-09	11 Grants	Revenue:	II, V, XI, XXIV, XXVI & XXXI	709.24	
		Capital:	XVII & XXXIX		
		Loans:	XIX, XXVII & XXXVI		
	3 Appropriations	Revenue:	II, III & XIII		
2009-10	10 Grants	Revenue:	III & XIX	109.74	
		Capital:	IV, VII, X, XVII & XXIX		
		Loans:	XI, XVI & XVII		
	2 Appropriations	Revenue:	VII & XIII		
2010-11	11 Grants	Revenue:	X & XXIV	867.54	
		Capital:	X, XVII, XXVII & XXXVI		
		Loans:	XI, XV, XVI, XVII & XXXV		
	5 Appropriations	Revenue:	IV, V, X & XVII		
		Capital:	XI		
2011-12	5 grants	Revenue:	X & XXIV	188.59	
		Capital:	XVII		
		Loans:	IX & XV		
	2 Appropriations	Revenue:	XXIII & XXV		
2012-13	5 Grants	Revenue:	X, XI, XVII, XXXIX	275.63	
		Capital:	XXIX		
	1 Appropriation	Revenue:	XVI		
2013-14	4 Grants	Revenue:	X, XI		

Year	Number of Grants/ Appropriations	Section	Grant/Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
		Capital:	XVII & XXIX	530.12	
	1 Appropriation	Revenue:	XVI		
2014-15	26 Grants	Revenue:	II, V, VI, XI, XIX, XX, X XV, XXVI, XXVII, XXXI, XXXII, XXXIV, XXXV, XXX VI	13,134.68	
		Capital:	V, VIII, X, XI, XII, XVI, XVIII, XXXV		
		Loans:	IX, XVII, XXIX, XXX VI		
	2 Appropriations	Revenue:	III		
		Loans:	IX		
Total				16,816.21	

Appendix 2.2

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

(Refer Paragraph 2.3.2; page 32)

(₹ in crore)						
Sl. No	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Saving	In per cent
Revenue Voted						
1	XVII	Municipal Administration and Urban Development	4,245.26	2,676.99	1,568.27	36.94
2	XXI	Social Welfare	2,405.63	1,889.39	516.24	21.46
3	XXVII	Agriculture	7,867.67	3,731.06	4,136.61	52.58
4	XXXVI	Industries and Commerce	686.94	380.89	306.05	44.55
5	XXXIX	Information Technology and Communications	607.53	402.56	204.97	33.74
Capital Voted						
6	V	Revenue Registration and Relief	246.81	145.75	101.06	40.95
7	IX	Fiscal Administration, Planning, Surveys and Statistics	500.00	88.78	411.22	82.24
8	X	Home Administration	253.17	133.10	120.07	47.43
9	XI	Roads, Buildings and Ports	3,659.49	2,836.29	823.20	22.49
10	XVI	Medical and Health	464.15	261.95	202.20	43.56
11	XVII	Municipal Administration and Urban Development	1,341.76	908.59	433.17	32.28
12	XXXVI	Industries and Commerce	105.70	2.85	102.85	97.30
Total			22,384.11	13,458.20	8,925.91	39.88

Appendix 2.3

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

(Refer Paragraph 2.3.3; page 33)

(₹ in crore)

Sl. No	Name of the Grant or appropriation	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary
Revenue Voted					
1	XXVII Agriculture	7,287.61	3,731.06	3,556.55	580.06
2	XXVIII Animal Husbandry and Fisheries	954.81	879.66	75.15	55.79
3	XXIX Forest, Science, Technology and Environment	283.23	283.16	0.07	2.24
4	XXXVI Industries and Commerce	575.98	380.89	195.09	110.96
Capital Voted					
5	XXI Social Welfare	287.03	243.36	43.67	20.24
6	XXV Women Child and Disabled Welfare	105.89	104.23	1.66	51.58
7	XXVII Agriculture	74.20	54.34	19.86	25.71
	Total	9,568.75	5,676.70	3,892.05	846.58

Appendix 2.3(a)

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

(Refer Paragraph 2.3.3; page 33)

							(₹ in crore)
Sl. No.	Name of the Grant or appropriation	Section	Original	Supplementary	Total Grant	Expenditure	Savings
1	IV General Administration and Elections	RV	180.68	150.04	330.72	323.11	7.61
2	X Home Administration	CV	72.55	180.62	253.17	133.10	120.07
3	XI Roads, Buildings and Ports	CV	2,088.14	1,571.35	3,659.49	2,836.29	823.20
4	XII School Education	CV	10.00	185.72	195.72	184.41	11.31
5	XIII Higher Education	CV	90.07	62.28	152.35	128.57	23.78
6	XIV Technical Education	RV	656.77	102.55	759.32	731.86	27.46
7	XVII Municipal Administration and Urban Development	RV	2,565.61	1,679.65	4,245.26	2,676.99	1568.27
8	XVII Municipal Administration and Urban Development	CV	603.26	738.50	1,341.76	908.59	433.17
9	XVIII Housing	RV	546.06	830.97	1,377.03	1,376.94	0.09
10	XX Labour and Employment	CV	2.00	7.53	9.53	6.80	2.73
11	XXI Social Welfare	CV	287.03	20.24	307.27	243.36	63.91
12	XXV Women Child and Disabled Welfare	RV	1,031.62	528.47	1,560.09	1,316.70	243.39
13	XXV Women Child and Disabled Welfare	CV	105.89	51.58	157.47	104.23	53.24
14	XXVI Administration of Religious Endowments	RV	50.79	109.78	160.57	101.17	59.40
15	XXVII Agriculture	RV	7,287.61	580.06	7,867.67	3,731.06	4136.61
16	XXVII Agriculture	CV	74.20	25.71	99.91	54.34	45.57
17	XXVIII Animal Husbandry and Fisheries	RV	954.81	55.79	1,010.60	879.66	130.94
18	XXIX Forest, Science, Technology and Environment	RV	283.23	2.24	285.47	283.16	2.31
19	XXXI Panchayat Raj	RV	4,223.65	1,426.98	5,650.63	4,946.77	703.86
20	XXXI Panchayat Raj	CV	52.63	33.66	86.29	59.90	26.39
21	XXXII Rural Development	RV	8,213.10	6,418.86	14,631.96	13,829.48	802.48
22	XXXIII Major and Medium Irrigation	CV	3,967.04	3,967.13	7,934.17	7,757.18	176.99
23	XXXIII Major and Medium Irrigation	CC	13.34	119.88	133.22	98.85	34.37

Sl. No.	Name of the Grant or appropriation	Section	Original	Supplementary	Total Grant	Expenditure	Savings
24	XXXIV Minor Irrigation	CC	0.11	6.00	6.11	3.06	3.05
25	XXXVI Industries and Commerce	RV	575.98	110.96	686.94	380.89	306.05
26	XXXIX Information Technology and Communications	RV	370.03	237.50	607.53	402.56	204.97
Total			34,306.20	19,204.05	53,510.25	43,499.03	10011.22

RV: Revenue Voted; CV: Capital Voted; CC: Capital Charged

Appendix 2.3 (b)

Cases where supplementary provision (₹ one crore or more in each case) proved insufficient

(Refer Paragraph 2.3.3; page 33)

							(₹ in crore)
Sl. No	Name of the Grant or appropriation	Section	Original	Supplementary	Total Grant	Expenditure	Excess
1	II Governor and Council of Ministers	RV	8.55	10.47	19.02	23.04	4.02
2	V Revenue, Registration and Relief	RV	1,889.57	1,024.60	2,914.17	2,957.93	43.76
3	VII Commercial Taxes Administration	RV	282.06	26.81	308.87	328.77	19.90
4	IX Fiscal Administration, Planning, Surveys and Statistics	RV	13,327.66	1.39	13,329.05	16,430.09	3,101.04
5	IX Fiscal Administration, Planning, Surveys and Statistics	LV	60.68	1.00	61.68	216.45	154.77
6	XI Roads, Buildings and Ports	RV	1,032.62	205.86	1,238.48	1,359.46	120.98
7	XV Sports and Youth Services	RV	72.31	1.40	73.71	74.70	0.99
8	XIX Information and Public Relations	RV	114.98	50.63	165.61	168.94	3.33
9	XX Labour and Employment	RV	279.81	49.06	328.87	335.35	6.48
10	XXIX Forest, Science, Technology and Environment	CV	0.57	22.90	23.47	24.08	0.61
11	XXX Cooperation	RV	115.12	1.62	116.74	119.48	2.74
12	XXXIV Minor Irrigation	CV	603.34	443.92	1,047.26	1,080.01	32.75
13	XXXVIII Civil Supplies Administration	RV	2,513.59	26.09	2,539.68	2,541.20	1.52
Total			20,300.86	1,865.75	22,166.61	25,659.50	3,492.89

RV: Revenue Voted; CV: Capital Voted; LV: Loans Voted

Appendix 2.4

Re-appropriation of funds (savings/Excess more than ₹ 10 crore in each case)

(Refer Paragraph 2.3.4.1; page 34)

(₹ in crore)					
Sl.No.	Grant No.	Head of Account	Name of the Scheme	Re-appropriation	Savings(-) / Excess (+)
1	XII	2202-01-103-05	Teaching grants to Mandal Praja Parishads	-112.16	-114.76
2	XXXIV	4702-00-101-12	Constructions and Restoration of Minor Irrigation sources	-8.00	-45.15
3	XXXIV	4702-00-101-10	Minor Works under RIDF	-30.00	-31.14
Inadequate Re-appropriation				-150.16	-191.05
4	XI	5054-04-800-26	Andhra Pradesh Road Sector Project(APRDC)	-215.07	24.80
5	XII	2202-01-103-04	Teaching grants to Municipalities	-122.14	187.39
6	XII	2202-02-191-04	Teaching grants to Municipalities	-90.90	196.83
7	XVI	2210-06-101-04	Health Services	-6.78	14.66
8	XXV	2235-02-102-09	Integrated Child Development Service Schemes	-53.26	19.49
9	XXXI	2515-00-196-48	14 th Finance Commission grants to PR bodies	-93.44	18.44
10	XXXIII	2700-01-105	Krishna Delta system	-11.79	23.76
Unnecessary Re-appropriation				-593.38	485.37
11	IX	2049-01-115-04	Interest on Ways and Means Advances from Reserve Bank of India	70.25	-32.63
12	IX	2075-00-795-05	Other Loans	10.97	-21.95
13	IX	6003-00-109-06	Loans from Rural Electrification Corporation	13.07	-25.94
14	XII	2202-02-109-06	Scheme for setting up of 6000 model schools at block level as benchmark of excellence	155.26	-72.63
15	XII	2202-02-191-05	Teaching grants to Zilla Praja Parishads	4.08	-196.83
Excessive Re-appropriation				253.63	-349.98
16	V	2245-02-101-06	Housing	38.96	100.00
17	XI	3054-04-797-04	Subvention from Central Road Fund	46.00	130.75
18	XII	2236-02-101-05	Nutritious Meals Programme	58.29	10.98
19	XVI	2210-01-110-29	Establishment of Teaching Hospitals	7.85	11.43
20	XVI	2210-06-001-01	Headquarters Office	11.59	23.99
21	XVII	2217-80-192-05	Finance Commission Grants	26.09	11.79
22	XXXI	2515-00-198-48	14 th Finance Commission Grants to PR bodies	274.10	47.89
23	XXXIV	4702-00-101-15	Construction and restoration of Lift Irrigation Scheme(APSIDC)	30.00	82.61
Insufficient re-appropriation				492.88	419.44

Appendix 2.5
Substantial surrenders made during the year
(Refer paragraph 2.3.5.1; Page 35)

(₹ in crore)						
Sl.No	Grant No. and Name of the Grant	Scheme	HOA	Budget	Surrenders	Percentage to Budget
1	IX Fiscal Administration, Planning, Surveys and Statistics	Interest on GPF deposits made by PR employees	2049-03-104-09	115.00	-115.00	100.00
2	IX Fiscal Administration, Planning, Surveys and Statistics	Lumpsum Provision	2052-00-090-75	540.00	-540.00	100.00
3	V Revenue, Registration and Relief	Lumpsum Provision	2053-00-093-75	300.00	-300.00	100.00
4	X Home Administration	Lumpsum Provision	2055-00-001-75	300.00	-300.00	100.00
5	XII School Education	Teaching grants to Municipalities	2202-01-103-04	122.16	-122.14	99.98
6	XII School Education	Lumpsum Provision	2202-01-800-75	1,400.00	-1,400.00	100.00
7	XIII Higher Education	Lumpsum Provision	2202-03-102-75	400.00	-400.00	100.00
8	XVI Medical and Health	Lumpsum Provision	2210-01-001-75	430.00	-430.00	100.00
9	XXXI Panchayat Raj	Assistance to Panchayat Raj Bodies for Rural Sanitation	2215-02-789-05	120.95	-120.95	100.00
10	XVII Municipal Administration and Urban Development	Lumpsum Provision	2217-80-001-75	150.00	-150.00	100.00
11	XVII Municipal Administration and Urban Development	Assistance to Guntur Municipal Corporation for comprehensive under Ground sewerage scheme	2217-80-191-25	540.00	-540.00	100.00
12	XVII Municipal Administration and Urban Development	Assistance to Vijayawada Municipal Corporation for Storm Water Drainage Scheme	2217-80-191-26	460.00	-460.00	100.00
13	XXI Social Welfare	Scheme for Development of Scheduled Castes	2225-01-277-11	349.78	-349.78	100.00
14	XXXII Rural Development	Interest free loans to DWACRA women (Vaddileni Runalu)	2235-02-103-41	302.57	-302.57	100.00
15	XXVII Agriculture	Lumpsum Provision	2401-00-001-75	400.00	-400.00	100.00
16	XXVII Agriculture	Horticulture Debt Redemption Scheme	2401-00-800-12	580.00	-580.00	100.00
17	XXXI Panchayat Raj	Lumpsum Provision	2515-00-001-75	200.00	-200.00	100.00
Specific reason for surrender of the entire provision for Sl. No. 1 to 17 have not been intimated						
18	XXXI Panchayat Raj	14 th Finance Commission grants to PR bodies	2515-00-197-48	186.86	-186.86	100.00
Surrender of entire provision was due to non-allocation of 14 th Finance commission Grants to ZPPs and MPs						
19	V Revenue, Registration and Relief	Godavari Pushkaram works	4070-00-800-20	200.00	-200.00	100.00
Surrender of entire provision was stated due to non-starting of works for want of administrative orders						

Sl.No	Grant No. and Name of the Grant	Scheme	HOA	Budget	Surrenders	Percentage to Budget
20	XVII Municipal Administration and Urban Development	Urban Development Assistance to Vizag and Vijayawada Metro Project	4217-60-191-05	282.44	-270.87	95.90
Reduction in provision was due to non-starting of works for want of administrative orders						
Total				7,379.76	-7,368.17	99.84

Appendix 2.6

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

(Refer Paragraph 2.3.5.2; page 35)

(₹ in crore)

Sl. No	Name of the Grant/ appropriation	Total Grant/ Appropriation	Expenditure	Excess(+)/ Savings(-)	Amount Surrendered	Amount Surrendered in Excess
Revenue Voted						
1	V Revenue, Registration and Relief	2,914.17	2,957.93	43.76	53.39	53.39
2	IX Fiscal Administration, Planning, Surveys and Statistics	13,329.06	16,430.09	3,101.03	297.14	297.14
3	XI Roads, Buildings and Ports	1,238.48	1,359.46	120.98	9.78	9.78
4	XV Sports and Youth Services	73.71	74.70	0.99	1.22	1.22
5	XX Labour and Employment	328.87	335.35	6.48	3.67	3.67
6	IV General Administration and Elections	330.72	323.11	-7.61	16.38	8.77
7	I State Legislature	88.18	83.53	-4.65	9.78	5.13
8	XII School Education	14,952.26	13,553.51	-1,398.75	1,417.70	18.95
9	XVI Medical and Health	5,249.31	4,790.47	-458.84	526.01	67.17
10	XVII Municipal Administration and Urban Development	4,245.26	2,676.99	-1,568.27	1,590.69	22.42
11	XXI Social Welfare	2,405.63	1,889.39	-516.24	518.25	2.01
12	XXIII Backward Classes Welfare	2,937.84	2,481.32	-456.52	458.03	1.51
13	XXIV Minority Welfare	355.81	337.82	-17.99	27.51	9.52
14	XXV Women Child and Disabled Welfare	1,560.09	1,316.70	-243.39	265.47	22.08
15	XXVIII Animal Husbandry and Fisheries	1,010.60	879.66	-130.94	131.78	0.84
16	XXXI Panchayat Raj	5,650.63	4,946.77	-703.86	756.68	52.82
17	XXXII Rural Development	14,631.95	13,829.48	-802.47	823.26	20.79
18	XXXIII Major and Medium Irrigation	619.59	598.21	-21.37	77.29	55.92
19	XXXIV Minor Irrigation	87.10	85.37	-1.73	3.01	1.28
20	XXXV Energy	4,271.70	3,794.53	-477.17	477.76	0.59
21	XXXVII Tourism Art and Culture	276.82	187.52	-89.30	90.50	1.20

Sl. No	Name of the Grant/ appropriation	Total Grant/ Appropriation	Expenditure	Excess(+)/ Savings(-)	Amount Surrendered	Amount Surrendered in Excess
Capital Voted						
22	XXXIV Minor Irrigation	1,047.26	1,080.01	32.74	63.21	63.21
23	XXXIII Major and Medium Irrigation	7,934.17	7,757.18	-176.99	244.66	67.67
Loan Voted						
24	IX Fiscal Administration, Planning, Surveys and Statistics	61.68	216.45	154.77	40.65	40.65
Loan Charged						
25	IX Fiscal Administration, Planning, Surveys and Statistics	5,087.14	38,444.50	33,357.36	32.60	32.60
Total		90,688.04	120,430.04	-7,076.09¹	7,936.42	860.33

Appendix 2.7

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

(Refer Paragraph 2.3.5.3; page 36)

(₹ in crore)

Sl. No	Grant No.	Name of the Grant or Appropriation	Saving
I Grants			
1	XXXI	Panchayat Raj(CV)	26.39
2	XL	Public Enterprises(LV)	0.16
II Appropriations			
3	II	Governor and Council of Ministers(RC)	7.97
4	X	Home Administration(RC)	0.01
5	XI	Roads, Buildings and Ports(RC)	1.32
6	XI	Roads, Buildings and Ports(CC)	0.03
7	XXVIII	Animal Husbandry and Fisheries(RC)	0.02
8	XXXIII	Major and Medium Irrigation(CC)	34.37
9	XXXIV	Minor Irrigation(CC)	3.05
Total			73.32

CV: Capital Voted; RC: Revenue Charged; CC: Capital Charged; LV: Loans Voted

¹ Excluded Sl. No.1,2,3,4,5,22,24 and 25 being final excess

Appendix 2.8
Details of saving of ₹ five crore and above not surrendered
(Refer Paragraph 2.3.5.3; page 36)

(₹ in crore)

S. No.	Name of the Grant or Appropriation	Saving	Re-appropriation/ Surrenders	Un surrendered Saving
Revenue Voted				
1	XXVII Agriculture	4,136.61	4,054.70	81.91
Revenue Charged				
2	IX Fiscal Administration, Planning, Surveys and Statistics	1,070.65	1,037.98	32.67
Capital Voted				
3	XI Roads, Buildings and Ports	823.20	745.50	77.70
4	XXXVII Tourism, Art and Culture	35.76	30.46	5.30
Total		6,066.22	5,868.64	197.58

Appendix 2.9
Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2016
(Refer Paragraph 2.3.5.3; page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Amount of Surrender
1	III	Administration of Justice(RV)	111.94
2	IV	General Administration and Elections(RV)	16.38
3	V	Revenue Registration and Relief(RV)	53.39
4	V	Revenue, Registration and Relief(CV)	101.06
5	VI	Excise Administration(RV)	23.80
6	IX	Fiscal Administration, Planning, Surveys and Statistics(RV)	297.14
7	IX	Fiscal Administration, Planning, Surveys and Statistics(RC)	1,037.98
8	IX	Fiscal Administration, Planning, Surveys and Statistics(CV)	411.22
9	IX	Fiscal Administration, Planning, Surveys and Statistics(LV)	40.65
10	IX	Fiscal Administration, Planning, Surveys and Statistics(PDC)	32.60
11	X	Home Administration(RV)	41.75
12	X	Home Administration(CV)	120.07
13	XI	Roads, Buildings and Ports(CV)	745.50
14	XII	School Education(RV)	1,417.70
15	XII	School Education(CV)	11.31
16	XIII	Higher Education(RV)	393.87
17	XIII	Higher Education(CV)	23.78
18	XIV	Technical Education(RV)	27.45
19	XIV	Technical Education(CV)	54.86

20	XVI	Medical and Health(RV)	526.01
21	XVI	Medical and Health(CV)	199.00
22	XVII	Municipal Administration and Urban Development(RV)	1,590.69
23	XVII	Municipal Administration and Urban Development(CV)	433.17
24	XVIII	Housing(LV)	49.80
25	XXI	Social Welfare(RV)	518.25
26	XXI	Social Welfare(CV)	63.91
27	XXII	Tribal Welfare(RV)	56.92
28	XXII	Tribal Welfare(CV)	60.70
29	XXIII	Backward Classes Welfare(RV)	458.03
30	XXIII	Backward Classes Welfare(CV)	53.95
31	XXIV	Minority Welfare(RV)	27.51
32	XXIV	Minority Welfare(CV)	23.00
33	XXV	Women, Child and Disabled Welfare(RV)	265.47
34	XXV	Women, Child and Disable Welfare(CV)	53.24
35	XXVI	Administration of Religious Endowments(RV)	59.40
36	XXVII	Agriculture(RV)	4,054.70
37	XXVII	Agriculture(CV)	45.57
38	XXVIII	Animal Husbandry and Fisheries(RV)	131.78
39	XXVIII	Animal Husbandry and Fisheries(CV)	35.98
40	XXXI	Panchayat Raj(RV)	756.68
41	XXXII	Rural Development(RV)	823.26
42	XXXIII	Major and Medium Irrigation(RV)	77.29
43	XXXIII	Major and Medium Irrigation(CV)	244.66
44	XXXIV	Minor Irrigation(CV)	63.21
45	XXXV	Energy(RV)	477.76
46	XXXV	Energy(LV)	32.05
47	XXXVI	Industries and Commerce(RV)	306.05
48	XXXVI	Industries and Commerce(CV)	102.85
49	XXXVII	Tourism Art and Culture(RV)	90.50
50	XXXVII	Tourism Art and Culture(CV)	30.46
51	XXXIX	Information Technology and Communications(RV)	204.96
		Total	16,879.26

RV: Revenue Voted; RC: Revenue Charged; CV: Capital Voted; CC: Capital Charged; LV: Loans Voted; PDC: Public Debt Charged

Appendix 2.10
Rush of expenditure during the last quarter and last month of 2015-16
(Refer Paragraph 2.3.7; page 36)

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Total Expenditure	Expenditure during the last quarter of the year		Expenditure during March 2016	
				Total Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2048	Appropriation for reduction or avoidance of debt	510.23	360.23	71	360.23	71
2	2216	Housing	1378.60	1004.62	73	939.51	68
3	2217	Urban Development	2531.39	1433.06	57	992.26	39
4	2401	Crop Husbandry	3212.54	1626.74	51	1364.96	42
5	2405	Fisheries	189.72	108.86	57	45.58	24
6	2851	Village and Small Industries	262.43	150.40	57	129.03	49
7	3425	Other Scientific Research	6.40	3.45	54	3.05	48
8	3451	Secretariat-Economic Services	981.66	581.20	59	199.52	20
9	3452	Tourism	132.40	84.05	63	76.68	58
10	3604	Compensation and Assignments to Local bodies and Panchayat Raj Institutions	115.63	67.00	58	53.72	46
11	4059	Capital Outlay on Public works	40.84	21.39	52	13.22	32
12	4202	Capital Outlay on Education, Sports, Art, and Culture	374.39	274.01	73	230.49	62
13	4217	Capital Outlay on Urban Development	908.59	610.87	67	559.68	62
14	4401	Capital Outlay on Crop Husbandry	13.13	9.14	70	6.83	52
15	4405	Capital Outlay on Fisheries	0.17	0.17	100	0.17	100
16	4801	Capital Outlay on Power Projects	20.71	18.35	89	7.11	34
17	5053	Capital Outlay on Civil Aviation	1.00	1.00	100	1.00	100
18	5452	Capital Outlay on Tourism	12.84	7.91	62	5.59	43
19	6210	Loans for Medical and Public Health	15.00	9.58	64	9.58	64
20	6801	Loans for Power Projects	62.07	43.04	69	43.04	69
21	7810	Inter State Settlement	195.48	195.48	100	195.48	100

Source: Monthly Civil Accounts 2015-16

Appendix 2.11

Operation of different nomenclatures in Non-plan and Plan in respect of same Sub-head

(Refer Paragraph 2.6.3; page 50)

Grant no.	Classification	Nomenclature under Non-Plan	Nomenclature under Plan
XXII	2225-02-277-12-(05)	Educational Institutions	Umbrella scheme for education of ST students
XXII	2225-02-102-12-(05)	Tribal Sub Plan	Schemes under Art 275(ACA)
XXII	2225-02-102-12-(06)	Grants under Proviso Art.275(1)	Schemes under Tribal Area Sub Plan (ACA)
XXIII	2225-03-190-11-(10)	Assistance to A.P., B.C. Cooperative Finance Corporation towards repayment of loans to NBCFDC under Non-plan	Financial Assistance to AP Sagara (Uppara) Cooperative Federation Ltd
XXIII	2225-03-277-12-(05)	Scheme for development of OBC and denotified Nomadic and Semi nomadic Tribes	Post Matric Scholarships
XXIV	2225-80-800-11-(06)	Assistance to Dairatual-Marif-i-Osmania	Scholarships to Minority Students
XXIV	2225-80-800-11-(07)	Assistance to Urdu Academy	Tuition Fee Reimbursement to Minority students
XXIV	2225-80-800-12-(05)	Multi Sectorial Development Programme for Minorities	Studies on Socio Economic Conditions and Programmes of Minorities
XXIV	2225-80-800-12-(06)	Assistance to Dairatual-Marif-i-Osmania	Pre-matric scholarships
XXIX	2406-02-111-11-(04)	Nehru Zoological Park	Zoological Parks

Appendix 2.12

New Sub heads opened without the concurrence of Accountant General (A&E) in 2015-16

(Refer Paragraph 2.6.5; page 51)

Sl. No.	Head of Account	Nomenclature
XXXVII -Tourism , Art and Culture		
1	2205-00-102-(26)	Kuchipudi Natyaramam
IV-General Administration and Elections		
2	2052-00-090-(15)	State re-organisation
XXXIX-Information Technology, Electronics and Communications		
3	3451-00-090- (37)	e- Governance Authority, Electronics and IT Agency, Innovation society
4	3451-00-789- (37)	e- Governance Authority, Electronics and IT Agency, Innovation Society
5	3451-00-796 – (37)	e -Governance Authority, Electronics and IT Agency, Innovation Society
IX-Fiscal Administration, Planning Surveys and Statistics		
6	3451-00-092 - (27)	Smart Village-Smart Ward towards Smart Andhra Pradesh
XIII-Higher Education		
7	2202-80-789 - (22)	Skill Development Training Programme
8	2202-80-796 - (22)	Skill Development Training Programme

Sl. No.	Head of Account	Nomenclature
9	2202-80-800 - (22)	Skill Development Training Programme
XVI- Medical and Health		
10	2210-05-789 – (14)	Scheme for Benefit of SC Students
11	4210-01-110 – (05)	Upgradation of Director of Public Health and Family Welfare Hospitals
XVII- Municipal Administration and Urban Development		
12	2217-80-789—(13)	Mission for Elimination of Poverty in Municipal Areas (Velugu) Urban
13	2217-80-191 - (10)	Smart Cities
14	2217-80-789 – (10)	Smart Cities
15	4217-60-789 - (05)	Urban Development Assistance to Vizag and Vijayawada Metro Rail Project
XXVII – Agriculture		
16	2401-00-800 – (34)	IT Enabled Programme – Supply of Tabs and Other Equipment to Staff
17	2401-00-789 - (11)	National Mission for Sustainable Agriculture (OFWM)
18	2401-00-796 – (11)	National Mission for Sustainable Agriculture (OFWM)
19	2401-00-800 – (11)	National Mission for Sustainable Agriculture (OFWM)
20	2401-00-114 – (10)	National Oil Seed and Oil Palm Mission (Oil Palm)
21	2401-00-789 – (10)	National Oil Seed and Oil Palm Mission (Oil Palm)
22	2401-00-796 – (10)	National Oil Seed and Oil Palm Mission (Oil Palm)
23	2401-00-789 – (32)	Polampilusthondi & Chandranna Rythu Kshetralu
24	2401-00-796 – (32)	Polampilusthondi & Chandranna Rythu Kshetralu
25	2401-00-800 – (32)	Polampilusthondi & Chandranna Rythu Kshetralu
26	2401-00-796 – (33)	Soil and Water Conservation Programme
27	2401-00-789 – (33)	Soil and Water Conservation Programme
28	2401-00-800 – (33)	Soil and Water Conservation Programme
XXII- Tribal Welfare		
29	2225-02-800 – (13)	NTR Vidyonnathi Scheme
30	2225-02-800 – (11)	Reimbursement of Electricity Charges
31	2225-02-102 – (18)	Rejuvenation of Coffee Plantation
32	2225-02-001 – (07)	Support to TCR & TI
33	2250-02-282 – (13)	Tribal Community Health Programme
XXI- Social Welfare		
34	2225-01-8000 – (09)	NTR Vidyonnathi Scheme
XXIII- Backward Classes Welfare		
35	2250-03-277 – (26)	Unemployment Allowance
XXIV-Minority Welfare		
36	2225-80-800 – (34)	Visit to Holy Land Jerusalem
XXXII-Rural Development		
37	2501-01-003 – (08)	SGSY Special Projects
XXII-Forest, Science, Technology and Environment		
38	2406-01-102 – (11)	Neeru Chettu
39	2406-01-796 – (11)	Neeru Chettu
XXXVI-Industries and Commerce		

Sl. No.	Head of Account	Nomenclature
40	4875-60-8000- (05)	Venture Capital
XXVIII-Animal Husbandry and Fisheries		
41	4403-00-101 – (05)	Infrastructure support to field Veterinary Institutions/ Processing Units
42	4405-00-104 – (04)	Landing and Berthing Facilities
43	4405-00-104 – (05)	Upgradation & Strengthening of Fish Seed Farms

(Source :Budget Review 2015-16 of O/o PAG(A&E))

Appendix 3.1

Statement showing data on Utilisation Certificates

(Refer paragraph 3.2; page 53)

(₹ in crore)

Sl.No.	Name of the Office/ Dept	Date/year in which funds drawn/ received	Amount	Purpose/Scheme	Amount utilised.	Amount for which UC's due
1	AP BC Co-operative Finance Corporation Ltd	upto 2012-13	84.79	Marginal Money Scheme & Rajeev Abhyudaya Yojana	84.79	84.79
2	District BC Welfare Officer, Vizag	2010-11 to 2015-16	435.55	Post Matric Scholarships	435.55	178.49
3	CPO, West Godavari District	2012-13 to 2014-15	1.00	District Innovation Fund	1.00	1.00

Appendix 3.2

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

(Refer paragraph 3.3; page 54)

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	Comments
1.	AP State Legal Services Authority, Hyderabad	Not required as per Section 18 of Legal Services Act, 1987	2009-10	2009-10	Not placed in the Legislature	Accounts from 2010-11 onwards were not produced to Audit.
2.	District Legal Services Authority, Anathapuram		2015-16	2015-16		No arrears.
3.	District Legal Services Authority, Chittoor		2013-14	2013-14		Accounts for 2014-15 onwards were not produced to Audit
4.	District Legal Services Authority, East Godavari		2015-16	2015-16		No arrears
5.	District Legal Services Authority, Guntur		2014-15	2014-15		Accounts for 2015-16 were not produced to Audit.
6.	District Legal Services Authority, Kadapa		2013-14	2013-14		Accounts for 2014-15 and 2015-16 were not produced to Audit.
7.	District Legal Services Authority, Krishna		2013-14	2013-14		Accounts for 2014-15 and 2015-16 were not produced to Audit.
8.	District Legal Services Authority, Kurnool		2015-16	2015-16		No arrears
9.	District Legal Services Authority, Nellore		2013-14	2013-14		Accounts for 2014-15 and 2015-16 were not produced to Audit.
10.	District Legal Services Authority, Prakasam		2013-14	2013-14		Accounts for 2014-15 and 2015-16 were not produced to Audit.
11.	District Legal Services Authority, Srikakulam		2013-14	2013-14		Accounts for 2014-15 and 2015-16 were not produced to Audit.
12.	District Legal Services		2013-14	2013-14		Accounts for 2014-15 and

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	Comments
	Authority, Visakapatnam					2015-16 were not produced to Audit.
13.	District Legal Services Authority, Vizianagaram		2015-16	2015-16		No arrears
14.	District Legal Services Authority, West Godavari		2014-15	2014-15		Accounts for 2015-16 were not produced to Audit.
15.	AP Building and Other Construction Workers Welfare Board		2010-11	2010-11	Not placed in the Legislature	Accounts from 2011-12 to 2015-16 were not produced to Audit.
16.	Visakhapatnam Urban Development Authority	2010-11 onwards	2014-15	2014-15	2013-14	Accounts for 2015-16 were not produced to Audit.
17.	Tirupathi Urban Development Authority	2010-11 onwards	2013-14	2013-14	2012-13	Accounts for 2014-15 and 2015-16 were not produced to Audit.
18.	Vijayawada, Guntur, Tenali and Mangalagiri Urban Development Authority	Upto 2014-15	2014-15	2010-11	2010-11	Accounts for 2015-16 were not produced to Audit.
19.	Capital Region Development Authority	Upto 2018-19	Accounts for 2014-15 to 2015-16 were not produced to Audit
20.	Putaparthi Urban Development Authority	Upto 2008-09	2004-05	...	Not placed in the Legislature	Accounts from 2005-06 to 2015-16 were not produced to Audit. (*)
*It was stated by the institution that the accounts could not be rendered due to fire accident. Though the accounts were submitted in March 2016, details regarding constitution of Board, Resolutions passed etc. have not been enclosed. Hence, treated as non-production.						
21.	Integrated Tribal Development Agency, Parvathipuram	From 2012-13 onwards	2014-15	2013-14	Not required as per by laws	Copy of Governing Body resolution approving the Annual accounts for 2014-15 is awaited. Latest reminder issued in Nov 2016.
22.	Integrated Tribal Development Agency, Seethampet	From 2012-13 onwards	2011-12	2011-12		Annual accounts for 2012-13 to 2015-16 are awaited. Latest reminder issued in November 2016.
23.	Integrated Tribal Development Agency, Paderu	From 2012-13 onwards	2013-14	2009-10		Copy of Governing Body resolution approving the Annual accounts for 2010-11 to 2013-14 is awaited. Accounts of 2014-15 and 2015-16 were not received. Latest reminder issued in November 2016.
24.	Integrated Tribal Development Agency, Rampachodavaram	From 2012-13 onwards	2012-13	2011-12		Copy of Governing Body resolution approving the Annual accounts for 2012-13 is awaited. Accounts for the years 2013-14 to 2015-16 are awaited. Latest reminder issued in November 2016.
25.	Integrated Tribal Development Agency, Kotaramachandrapuram	From 2012-13 onwards	2014-15	2014-15		Latest reminder issued in September 2016 for Accounts of 2015-16
26.	Integrated Tribal Development Agency,	From 2012-13	2009-10	2009-10		Latest reminder issued in September 2016 for

Sl. No.	Name of Body/Authority	Period of entrustment upto	Year upto which accounts were rendered	Period upto which SAR was issued	Placement of SAR in the Legislature	Comments
	Nellore	onwards				Accounts of 2010-11 to 2015-16.
27.	Integrated Tribal Development Agency, Srisailam	From 2012-13 onwards	2013-14	2006-07		Latest reminder issued in November 2016 for Accounts of 2014-15 and 2015-16.

Appendix 3.3

Statement of Bodies and Authorities whose accounts have not been received

(Refer paragraph 3.3; page 54)

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
1.	Andhra University, Visakhapatnam	2015-16	1
2.	Dravidian University, Kuppam	2011-12 & 2014-15 to 2015-16	3
3.	Sri Krishna Devaraya University, Anantapur	2011-12 to 2015-16	5
4.	Sri Padmavathi Mahila Viswa Vidyalayam, Tirupati	2015-16	1
5.	Sri Venkateswara University, Tirupati	2015-16	1
6.	Dr. B.R.Ambedkar University, Etcherla, Srikakulam	2015-16	1
7.	Adikavi Nannaya University, Rajamahendravaramu	2015-16	1
8.	Yogi Vemana University, Kadapa	2015-16	1
9.	Adoni Arts and Science College, Adoni	2012-13 to 2015-16	4
10.	AG & SG Degree College, Vuyyuru	2006-07 to 2015-16	10
11.	Akkineni Nageswar Rao College, Gudiwada	2015-16	1
12.	AMAL College, Anakapalli	2011-12 to 2015-16	5
13.	Andhra Jateeya Kalasala, Machilipatnam	2014-15 to 2015-16	2
14.	Andhra Loyola Collge Vijayawada	2010-11 & 2015-16	2
15.	AVN College, Visakhapatnam (II Shift)	2015-16	1
16.	AVN College, Visakhapatnam	2015-16	1
17.	Bandla Bapaiah Hindu College, Vetapalem, Ongole	2013-14 to 2015-16	3
18.	BAS College, Bapatla	2010-11 to 2015-16	6
19.	Besant Theosophical Day college, Madanapalli	2015-16	1
20.	Besant Theosophical Evening college, Madanapalli	2015-16	1
21.	BGBS Women's College, Narsapur	2001-02 to 2015-16	15
22.	Bhagwan Sri SatyaSai Baba College, Committee, Tadikonda, Guntur District	2015-16	1
23.	Ch SD Teresa's College for women, Eluru	2013-14 to 2015-16	3
24.	JNTU, Kakinada	2012-13 to 2015-16	4
25.	Chundi Ranganayakulu College, Chilkaluripet, Guntur	2006-07 to 2015-16	10

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
26.	CR Reddy college, Eluru	2015-16	1
27.	CSR Sarma College, Ongole	2014-15 and 2015-16	2
28.	Dharma Apparao College, Nuzvid, Krishna District.	2012-13 to 2015-16	4
29.	DNR College, Bhimavaram	2015-16	1
30.	Dr KVK Murthy Sanskrit College, Guntur	2010-11 to 2015-16	6
31.	DRN & SVS College, Chilkaluripet	2006-07 to 2015-16	10
32.	Duvvuru Ramanamma Degree College, Gudur, Nellore district	2015-16	1
33.	Goluguru Bapiraju Degree College, Anaparthi	2014-15 to 2015-16	2
34.	Hindu College, Guntur	2012-13 to 2015-16	4
35.	JNTU, Ananthapuram	2015-16	1
36.	Islamiah College, Kurnool	2001-02 to 2015-16	15
37.	J Kuppuswamy Chowdary Degree College, Guntur	2012-13 to 2015-16	4
38.	Jawahar Bharathi College, Kavali	2015-16	1
39.	KBN College Vijayawada	2015-16	1
40.	KGR Lutheran College, Bhimavaram (West Godavari Dt.)	2015-16	1
41.	Kondapalli Thati Reddy Women's College, Gudiwada	2014-15 and 2015-16	2
42.	KVR College, Nandigama	2011-12 to 2015-16	5
43.	Maharaja College Vizianagaram (Women)	2006-07 to 2011-12 2013-14 to 2015-16	9
44.	Maharajah Autonomous College, Vizianagaram	1997-98 to 2015-16	19
45.	Maharajah College, Vizianagaram	1995-96 to 2015-16	21
46.	Marystella College, Vijayawada	2005-06 to 2015-16	11
47.	MSN Degree College, Kakinada	2006-07 to 2015-16	10
48.	MVNJS & RVR College of Arts and Science, Malkipuram	2010-11 to 2015-16	6
49.	Neelam Sanjiva Reddy Arts & Science College, Kurnool	2015-16	1
50.	Noble College, Machilipatnam	2003-04 to 2015-16	13
51.	Osmania College, Kurnool	2007-08 to 2015-16	9
52.	PBN College, Nidubrolu, Guntur Dist.	2015-16	1
53.	PBS Degree College, Vijayawada	2011-12 to 2015-16	5
54.	PBS Junior College, Vijayawada	2015-16	1
55.	Pedanandipadu College of Arts and Science, Pedanandipadu	2015-16	1
56.	PVRK Trust College, Kakinada	2012-13 to 2015-16	4
57.	Rajavasireddy Venkatadri Nayudu College, Dharanikota, Amaravati	2015-16	1
58.	RSRK Rangarao College, Bobbili, Vizianagaram	2013-14 to 2015-16	3
59.	Satavahana College Vijayawada	2006-07 to 2015-16	10
60.	SBSYM College, Kasibugga, Srikakulam	2012-13 to 2015-16	4
61.	SDS College, Hindupur, Ananthapuram	2009-10 to 2015-16	7
62.	SDPS College, Sri Ramnagar, Vizainagaram	2011-12 to 2015-16	5

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
	District		
63.	SGS College, Jaggayyapet	2007-08 to 2015-16	9
64.	SMBTAV & SN Degree College, Veeravasaram, West Godavari District	2012-13 to 2015-16	4
65.	Smt. Kasu Raghavamma Brahmananda Reddy College, Narasaraopet	2015-16	1
66.	Sri Balasiva Yogindra Maharaja Degree College, Kurnool	2007-08 to 2015-16	9
67.	Sri BS Sanskrit College, Ponnur	2009-10 to 2014-15	6
68.	Sri Chaparla Satyanarayana College, Gudlavalleru	2002-03 to 2015-16	14
69.	Sri DMS Mahila Kalasala, Vijayawada	2006-07 to 2015-16	10
70.	Sri Govindaraja Swamy Arts & Science college, Tirupathi	1995-96 to 2015-16	21
71.	Smt Kandukuri Rajyalakshmi College for Women, Rajahmundry	2012-13 and 2015-16	2
72.	STBC College, Kurnool	1995-96 to 2015-16	21
73.	Sri KSDM Kalasala, Tanuku	2011-12 to 2015-16	5
74.	Sri KVT College, Rajahmundry	2015-16	1
75.	Sri Padmavathi Mahila Hindu Kalasala, Machilipatnam	2014-15 and 2015-16	2
76.	Sri Sai Baba National Degree College, Anantapur	2012-13 to 2015-16	4
77.	Sri Subbaraya & Narayana College Narasaraopet	2000-01 to 2015-16	16
78.	Sri Venkateswara Degree College, Kadapa	2006-07 to 2015-16	10
79.	Sri VKP Degree College, Podili	2015-16	1
80.	Sri VSS Arts and Science College, Attili	2013-14 to 2015-16	3
81.	Sri Yerlamilli Narayana Murthy College, Narsapur, W.G.Dist	2011-12 to 2015-16	5
82.	SRVS & JB Maharani College, Peddapuram	2013-14 to 2015-16	3
83.	SV Arts, Commerce & Science College Chagalmarri, Kurnool Dist.	2011-12 to 2015-16	5
84.	St Joseph's College, Visakhapatnam	2006-07 to 2015-16	10
85.	St. Joseph's College for Women , Visakhapatnam	2015-16	1
86.	St. Teresa's College, Eluru	2008-09 to 2015-16	8
87.	SV Arts & Science College, Giddalur (Prakasam)	2003-04,2005-06,2008-09 to 2009-10 & 2011-12 to 2015-16	9
88.	SVKP & Dr KS Raju, Arts & Science college Penugonda, West Godavari Dist.	2012-13 to 2013-14 and 2015-16	3
89.	SVKP College Markapur	2015-16	1
90.	KVR, KVR and MKR College Khazipalem, Guntur Dist.	2015-16	1
91.	BVK College, Vishakhapatnam	2015-16	1
92.	The Hindu College, Machilipatnam	2011-12 to 2015-16	5
93.	TJPS College, Guntur	2009-10 to 2015-16	7
94.	Venkatagiri Raja College (Day), Nellore	2004-05 to 2015-16	12
95.	VKR College, Buddhavaram	2011-12 to 2015-16	5
96.	VR College (Evening), Nellore	2012-13 to 2015-16	4

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
97.	VSM College, Ramchandrapuram	2015-16	1
98.	VSR and NVR College, Tenali	2015-16	1
99.	VTJM & TVTR College – Mangalagiri	2005-06 to 2015-16	11
100.	VVM Degree College, Ongole	1995-96 to 2015-16	21
101.	YS Raja Reddy Degree College, Pulivendula, Kadapa (Loyola Degree College)	2004-05 to 2015-16	12
102.	Andhra Muslim College, Guntur	2015-16	1
103.	Zilla Grandhalaya Samstha, Anantapur	2014-15 and 2015-16	2
104.	Zilla Grandhalaya Samstha, Chittoor	2015-16	1
105.	Zilla Grandhalaya Samstha, East Godavari	2014-15 and 2015-16	2
106.	Zilla Grandhalaya Samstha, Guntur	2012-13 and 2015-16	4
107.	Zilla Grandhalaya Samstha, Kadapa	2014-15 and 2015-16	2
108.	Zilla Grandhalaya Samstha, Krishna	2015-16	1
109.	Zilla Grandhalaya Samstha, Kurnool	2015-16	1
110.	Zilla Grandhalaya Samstha, Nellore	2015-16	1
111.	Zilla Grandhalaya Samstha, Ongole	2015-16	1
112.	Zilla Grandhalaya Samstha, Srikakulam	2015-16	1
113.	Zilla Grandhalaya Samstha, Visakhapatnam	2015-16	1
114.	Zilla Grandhalaya Samstha, Vizianagaram	2014-15 and 2015-16	2
115.	Zilla Grandhalaya Samstha, West Godavari	2014-15 to 2015-16	2
116.	Zilla Saksharata Samiti, Anantapur	1997-98 to 2015-16	19
117.	Zilla Saksharata Samiti, Chittoor	2002-03 to 2015-16	14
118.	Zilla Saksharata Samiti, East Godavari	2008-09 to 2015-16	8
119.	Zilla Saksharata Samiti, Guntur	2006-07 to 2015-16	10
120.	Zilla Saksharata Samiti, Kadapa	2000-01 to 2015-16	16
121.	Zilla Saksharata Samiti, Krishna	2001-02 to 2015-16	15
122.	Zilla Saksharata Samiti, Kurnool	2004-05 to 2015-16	12
123.	Zilla Saksharata Samiti, Nellore	1998-99 to 2015-16	18
124.	Zilla Saksharata Samiti, Ongole	2004-05 to 2015-16	12
125.	Zilla Saksharata Samiti, Srikakulam	2001-02 to 2015-16	15
126.	Zilla Saksharata Samiti, Visakhapatnam	2001-02 to 2015-16	15
127.	Zilla Saksharata Samiti, Vizianagaram	2001-02 to 2015-16	15
128.	Zilla Saksharata Samiti, West Godavari	2010-11 to 2015-16	6
129.	CR Reddy College (Evening), Eluru	2015-16	1
130.	SSGS Degree College, Guntakal	2015-16	1
131.	AP Residential Degree College, Nagarjunasagar, Guntur Dist.	2015-16	1
132.	NTR University of Health Sciences	2013-14 to 2015-16	3
133.	Sri Venkateswara Institute of Medical Sciences	2013-14 to 2015-16	3
134.	Sri Mullanpudi Venkata Raja Memorial Medical & Educational Trust, Tanuku	2001-02 to 2015-16	15
135.	AP Aids Control Society	2010-11 to 2015-16	6
136.	AP Medical Services Infrastructure Development Corporation	2013-14 to 2015-16	3
137.	AP Medicinal and Aromatic Plants Board	2013-14 to 2015-16	3
138.	AP State TB Society	2011-12 to 2015-16	5

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
139.	AP Yogadhyayana Parishad	2012-13 to 2015-16	4
140.	State TB Office	2003-04 to 2015-16	13
141.	State Blindness Control Society, Hyderabad	2006-07 to 2015-16	10
142.	AP Vaidya Vidhana Parishad	2014-15 to 2015-16	2
143.	AP Right to Sight Society	2013-14 to 2015-16	3
144.	S V Degree College, Parvathipuram, Vizianagaram	2008-09 to 2015-16	8
145.	Dr.L B Degree College, Visakhapatnam	2008-09 to 2015-16	8
146.	Adinarayana Women Degree College, Anapally, Visakapatnam	2008-09 to 2015-16	8
147.	Sri Venkateswara Vidyapeeth VMC Degree College, Visakapatnam	2008-09 to 2015-16	8
148.	Montessori MahilaKalasala, Vijayawada	2008-09 to 2015-16	8
149.	SAS College, Vijayawada	2008-09 to 2015-16	8
150.	Sri Sarada Degree College, Vijayawada	2008-09 to 2015-16	8
151.	Sri Goutu Lachanna College, Vijayawada	2008-09 to 2015-16	8
152.	Saptagiri College, Vijayawada	2008-09 to 2015-16	8
153.	DRG Women Degree College, Tadepalligudem, West Godavari District	2008-09 to 2015-16	8
154.	AC College, Guntur	2008-09 to 2015-16	8
155.	AC Evening College, Guntur	2008-09 to 2015-16	8
156.	AGKN College, Sattenapalli, Guntur District	2008-09 to 2015-16	8
157.	SGHR & MCMR College, Guntur	2008-09 to 2015-16	8
158.	Dr.KRR College, Duggirala, Guntur District	2015-16	1
159.	MVGRR College, Bhattiprolu, Guntur District	2013-14 to 2015-16	3
160.	Smt.NBR Rao College, Narasaraopet, Guntur	2008-09 to 2015-16	8
161.	NBKR College, Vidyanagar, Nellore District	2008-09 to 2015-16	8
162.	Dr. SRJ College Atmakur, Nellore District	2008-09 to 2015-16	8
163.	Sri Venugopalaswami College, Nellore	2008-09 to 2015-16	8
164.	ABM College, Ongole	2008-09 to 2015-16	8
165.	S.V. Day College, Tirupathi	2008-09 to 2015-16	8
166.	Sri Padmavathi Women College, Tirupathi	2008-09 to 2015-16	8
167.	Sri BalasivaYogindra Maharaja College, Mydukur, Kadapa	2008-09 to 2015-16	8
168.	Sri B Veerareddy College, Badvel, Kadapa(Dist)	2008-09 to 2015-16	8
169.	SKS College, Proddatur, Kadapa(Dist)	2008-09 to 2015-16	8
170.	VRS College, Veerapanayanapally, Kadapa(Dist)	2008-09 to 2015-16	8
171.	Sri YSR Memorial College, Kadapa	2008-09 to 2015-16	8
172.	DA College for women, Proddatur, Kadapa(Dist)	2008-09 to 2015-16	8
173.	SV College, Kadapa	2008-09 to 2015-16	8
174.	SLS College, Pullareddypeta, Kadapa(Dist)	2008-09 to 2015-16	8
175.	Sri Ankalreddy College, Allagadda, Kurnool(Dist)	2008-09 to 2015-16	8
176.	Sri Ramakrishna Degree College, Nandyal, Kurnool(Dist)	2008-09 to 2015-16	8
177.	Telugu Academy	2008-09 to 2015-16	8

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
178.	AP Hindi Academy	2015-16	1
179.	AP Open School Society	2012-13 to 2015-16	4
180.	AP School Educational Society/Sarva ShikshaAbhiyan/Rajiv Vidya Mission	2012-13 to 2015-16	4
181.	AP School Health Project, Hyderabad	1999-00 to 2015-16	17
182.	AP Educational Welfare Infrastructure Development Corporation	2014-15 to 2015-16	2
183.	AP State Council of Higher Education	2013-14 to 2015-16	3
184.	AP State Literacy Mission Authority	2012-13 to 2015-16	4
185.	AP BC Finance Corporation	2014-15 to 2015-16	2
186-195	BC Service Cooperative Societies (10)	Ranging 1-11 years	68
196.	AP Study Circle, Ananthapur	1997-98 to 2015-16	19
197.	AP Study Circle, Guntur	2006-07 to 2015-16	10
198.	AP Washermen Cooperative Society, Hyderabad	2005-06 to 2015-16	11
199.	MJP AP BC Welfare Residential Educational Institutions Society	2015-16	1
200.	AP SC Finance Corporation	2014-15 to 2015-16	2
201.	AP Social Welfare Residential Educational Institutions Society (SWREIS)	2013-14 to 2015-16	3
202.	AP Social Welfare Fund, Hyderabad	2001-02 to 2015-16	15
203-215	District SC Service Co-operative Societies (13)	Ranging 1 – 15 years	62
216.	AP Scheduled Tribes Finance Corporation	2013-14 to 2015-16	3
217.	AP Tribal Welfare Residential Educational Institutions Society (APTWREIS), Hyderabad	2013-14 to 2015-16	3
218.	Girijan Cooperative Corporation (GCC), Visakapatnam	2014-15 to 2015-16	2
219.	AP Social Welfare Board	2013-14 to 2015-2016	3
220.	AP State Council for Child Welfare	2014-15 to 2015-16	2
221.	AP Vikalangula Finance Corporation	2011-12 to 2015-16	5
222.	AP Women Cooperative Finance Corporation, Hyderabad	2014-15 to 2015-16	2
223.	AP Creche Committee, Hyderabad	2013-14 to 2015-16	3
224.	Kurnool District Society for Rehabilitation of Child Labour	2013-14 to 2015-16	3
225.	AP Haj Committee	2014-15 to 2015-16	2
226-238	District Rural Development Agencies (DRDAs) (13)	Ranging 1-10 years	53
239 -251	District Water Management Agencies (DWMAs) (13)	Ranging 1-10 years	63
252.	Centre for Economic and Social Studies(CESS)	2012-13 to 2015-16	3
253.	AP State Remote Sensing Application Centre	2012-13 to 2015-16	4
254.	Rajiv Udyogasri Society	2010-11 to 2015-16	6
255-267	Societies for Training and Employment Promotion (STEPS) (13)	2005-06 to 2015-16	46
268.	Sports Authority of Andhra Pradesh	2014-15 and 2015-16	2
269.	AP Sports School	2013-14 to 2015-16	3
270.	A.P. Advocates Welfare Fund	2011-12 to 2015-16	5

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
271.	A.P. Advocates & Clerks Welfare Fund	2012-13 to 2015-16	4
272.	Andhra Pradesh Cooperative Oil Seeds Growers Federation Limited	2014-15 to 2015-16	2
273.	Andhra Pradesh Marketing Federation Ltd	2015-16	1
274.	Andhra Pradesh State Cooperative Union, Hyderabad	2014-15 to 2015-16	2
275.	State Agriculture Management and Extension Training Institute (SAMETI)	2000-01 to 2015-16	16
276.	Andhra Pradesh Seeds Certification Agency, Hyderabad	2015-16	1
277.	Andhra Pradesh State Co-operative Rural Irrigation Corporation	2011-12 to 2015-16	5
278.	The Hyderabad Agricultural Co-operative Association Limited (HACA)	2011-12 to 2015-16	5
279.	Acharya N G Ranga Agricultural University, Rajendra Nagar	2014-15 to 2015-16	2
280.	SERIFED, Hyderabad	2013-14 to 2015-16	3
281.	Andhra Pradesh Horticulture Agency, Hyderabad	2003-04 to 2015-16	13
282.	YSR Horticulture University, Tadepalligudem, WG Dist.	2007-08 to 2015-16	9
283.	AP Sheep and Goat Development Cooperative Federation, Hyderabad	2013-14 to 2015-16	3
284.	AP State Fishermen Cooperative Societies Federation, Hyderabad	2010-11 to 2015-16	6
285.	AP Dairy Development Cooperative Federation Ltd., Hyderabad	2013-14 to 2015-16	3
286.	AP Livestock Development Agency, Hyderabad	2014-15 to 2015-16	2
287.	Sri Venkateswara Veterinary University, Tirupathi	2013-14 to 2015-16	3
288.	A P Pollution Control Board, Hyderabad	2014-15 to 2015-16	2
289.	AP State Council of Science & Technology (APCOST), Hyderabad	2007-08 to 2015-16	9
290.	AP State Bio-Diversity Board, Hyderabad	2014-15 to 2015-16	2
291.	Andhra Pradesh State CAMPA	2015-16	1
292.	Zoo Authority of Andhra Pradesh (ZAAP)	2012-13 to 2015-16	4
293.	Environment Protection Training and Research Institute	2015-16	1
294.	Andhra Pradesh State Handloom weavers Co-operative Society Ltd.	2014-15 to 2015-16	2
295.	AP Spinfed, Hyderabad	2004-05 to 2015-16	12
296.	AP Trade Promotion Corporation	2014-15 and 2015-16	2
297.	AP Technology Services Ltd.	2014-15 and 2015-16	2
298.	Ongole Iron Ore Mining Company	2013-14 to 2015-16	3
299.	AP Industrial Development Corporation Ltd.	2014-15 and 2015-16	2
300.	AP State Agro Industries Development Corporation	2014-15 and 2015-16	2
301.	AP Handicrafts Development Corporation	2014-15 and 2015-16	2
302.	AP Industrial Infrastructure Corporation Ltd	2014-15 and 2015-16	2
303.	AP Mineral Development Corporation Ltd	2013-14 to 2015-16	3

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
304.	Vizag Apparel Park for Exports	2012-13 to 2015-16	4
305.	AP Aviation Corporation Ltd	2005-06 to 2015-16	11
306.	Krishnapatnam International Leather Complex	2014-15 to 2015-16	2
307.	AP Meat Development Corporation	2014-15 to 2015-16	2
308.	AP State Irrigation Development Corporation	2014-15 to 2015-16	2
309.	AP State Forest Development Corporation	2014-15 to 2015-16	2
310.	AP Power Generation Corporation	2014-15 to 2015-16	2
311.	Transmission Corporation of AP	2014-15 to 2015-16	2
312.	AP Power Finance Corporation Ltd	2015-16	1
313.	AP State Warehousing Corporation Ltd	2014-15 to 2015-16	2
314.	AP State Road Transport Corporation	2014-15 to 2015-16	2
315.	AP Electricity Regulatory Commission	2014-15 (4 Nov 2014 to 31 March 2015) & 2015-16	2
316.	Rytu Sadhikara Samstha	2014-15 to 2015-16	2
317.	New and Renewable Energy Development Corporation of AP	2014-15 to 2015-16	2
318.	Leather Industries Development Corporation of AP Ltd	2014-15 to 2015-16	2
319.	Andhra Pradesh Rajiv Swagruha Corporation Ltd	2014-15 to 2015-16	2
320.	Indira Gandhi Centre for Advanced Research on Livestock Private Ltd.	2015-16	1
321.	Andhra Pradesh State Beverages Corporation Ltd.	2015-16	1
322.	Andhra Pradesh State Fibernet Ltd.	2015-16	1
323.	Bhogapuram International Airport	2015-16	1
324.	Vijayawada Urban Transport Company Ltd.	2011-12 to 2015-16	5
325.	Andhra Pradesh Gas Infrastructure Corporation Ltd.	2015-16	1
326.	Kakinada Smart City Corporation Ltd.	2015-16	1
327.	Andhra Pradesh Mahila Sadhikara Samstha	2015-16	1
328.	Infrastructure Corporation of Andhra Pradesh Ltd.	2015-16	1
329.	Andhra Pradesh Tribal Power Company Ltd.	2014-15 to 2015-16	2
330.	Andhra Pradesh State Seeds Development Corporation Limited	2015-16	1
331.	Andhra Pradesh State Christian Minorites Finance Corporation Ltd.	2010-11 to 2015-16	6
332.	Andhra Pradesh State Minorites Finance Corporation Ltd.	2014-15 to 2015-16	2
333.	Andhra Pradesh State Police Housing Corporation Ltd.	2014-15 to 2015-16	2
334.	Andhra Pradesh State Housing Corporation Ltd.	2014-15 to 2015-16	2
335.	Andhra Pradesh Urban Finance Infrastructure Development Corporation Ltd.	2014-15 to 2015-16	2
336.	Andhra Pradesh State Civil Supplies Corporation Ltd.	2013-14 to 2015-16	3
337.	Andhra Pradesh State Tourism Development Corporation Ltd.	2014-15 to 2015-16	2

Sl. No.	Name of the Body/ Authority	Years for which accounts had not been received	No. of annual accounts in arrears as of November 2016
338.	Andhra Pradesh State Financial Corporation Ltd.	2015-16	1
339.	Overseas Manpower Company of Andhra Pradesh Ltd.	2014-15 to 2015-16	2
340.	Andhra Pradesh Khadi and Village Industries Board(APKVIB)	2014-15 to 2015-16	2
341.	Water and Land Management Training and Research Institute (WALAMTARI), Hyderabad	2013-14 to 2015-16	3
342.	AP Water Resources Development Corporation	2014-15 to 2015-16	2
343.	Society for Andhra Pradesh Network (SAPNET), Hyderabad	2012-13 to 2015-16	4
344.	Andhra Pradesh INVEST	2013-14 to 2015-16	3
345.	Andhra Pradesh Roads Development Corporation	2014-15 to 2015-16	2
	TOTAL		1749

Appendix 3.4

CCO wise Unreconciled Expenditure (₹ 500 crore and above cases only)

(Refer paragraph 3.4; page 55)

(₹ in crore)

S.No.	Department/Controlling Officer	MH	Unreconciled expenditure
1	Rural Development	2235, 2501 & 2515	4,438.38
2	Energy, Secretariat Department	2801	3,689.94
3	HoD, Municipal Administration	2217	1,495.50
4	HoD, Health	2210	1,180.32
5	Municipal Administration and Urban Development, Secretariat Department	2217	994.47
6	HoD, Backward Classes Welfare	2225	955.42
7	HoD, Commissioner of Transport	4059	898.59
8	Engineer-in-Chief, General & Panchayat Raj	2515	895.37
9	Secretary, State Roads Department, Secretariat, AP Secretariat Buildings	5054	684.31
10	HoD, Social Welfare	2225	644.78
11	Chief Engineer, Administration & EAP (R&B)	5054	633.52
12	HoD, Panchayat Raj	2515	619.91
13	Higher Education, Secretariat Department	2202	548.05
14	Health, Medial & Family Welfare Department, Secretariat	2210	547.66

Appendix 3.5
Statement showing Department-wise details of pending DC bills at the end of 2015-16
(Refer paragraph 3.6; page 61)

(₹ in crore)			
Sl. No.	Department	No. of Bills	Amount
1	Roads, Buildings and Ports	5	0.01
2	Agriculture	52	404.01
3	Animal Husbandry, Dairy Development and Fisheries	11	0.07
4	Home	87	22.90
5	Finance	17	3.35
6	BC Welfare	26	0.02
7	Panchayat Raj and Rural Development	33	5.31
8	Food, Civil Supplies and Consumer Affairs	3	0.10
9	Education	141	7.85
10	Revenue	516	259.01
11	Environment, Forest, Science and Technology (₹ 38,361)	15	0.00
12	Health, Medical and Family Welfare	337	0.62
13	Labour, Employment, Training and Factories	9	0.05
14	Industries and Commerce (₹ 15,715)	1	0.00
15	Department for Women, Children, Disabled and Senior Citizens	14	0.07
16	Municipal Administration and Urban Development	3	0.03
17	Directorate of National Cadet Corps (NCC)	123	1.34
18	Law	52	0.02
19	Social Welfare	28	0.12
20	Tourism, Art and Culture	5	0.10
21	Transport Administration	4	0.19
22	Tribal Welfare	16	0.68
23	General Administration	8	0.70
	Total	1506	706.56

Appendix 3.6
Statement showing Department-wise details of pending DC bills (more than 100 bills)
(Refer paragraph 3.6; page 61)

(₹ in crore)			
Sl. No.	Department	No. of Bills	Amount
1.	Revenue	516	259.01
2	Health, Medical and Family Welfare	337	0.62
3	Education	141	7.85
4	Youth Advancement, Tourism and Culture	128	1.44
	Total	1122	268.92

Appendix 3.7

Major head wise expenditure booked under MiH 800

(Refer paragraph 3.7; page 62)

(₹ in lakh)

Sl. No.	MH	Description	Total Expenditure	Expenditure booked under 800	Percentage
1	2013	Council of Ministers	2304.05	502.04	21.79
2	2014	Administration of Justice	50969.4	2001.36	3.93
3	2029	Land Revenue	9295.13	454.44	4.89
4	2039	State Excise	27889.49	86.09	0.31
5	2053	District Administration	84073.97	48.4	0.06
6	2055	Police	360888.91	876.51	0.24
7	2056	Jails	13910.13	153.08	1.1
8	2070	Other Administrative Services	26750.96	1835.68	6.86
9	2071	Pensions and Other Retirement Benefits	1124866.04	13308.05	1.18
10	2202	General Education	1517436.29	54809.54	3.61
11	2210	Medical and Public Health	359128.53	24224.95	6.75
12	2216	Housing	137860.21	23106.81	16.76
13	2217	Urban Development	253139.49	2071.23	0.82
14	2220	Information and Publicity	16893.61	10	0.06
15	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	560324.43	54475	9.72
16	2236	Nutrition	333691.75	230000	68.93
17	2245	Relief on account of Natural Calamities	105034.31	474.1	0.45
18	2250	Other Social Services	3500	3500	100
19	2401	Crop Husbandry	321253.8	187894.01	58.49
20	2403	Animal Husbandry	53470.27	3165.15	5.92
21	2405	Fisheries	18971.63	11657.75	61.45
22	2501	Special Programmes for Rural Development	456752.38	363601.22	79.61
23	2515	Other Rural Development Programmes	367913.2	6269.05	1.7
24	2700	Major Irrigation	53414.15	18562.56	34.75
25	2702	Minor Irrigation	8536.84	3500.8	41.01
26	2711	Flood Control and Drainage	22.19	22.13	99.68
27	2801	Power	373244.65	368993.75	98.86
28	2810	New and Renewable Energy	7393.6	287.6	3.89
29	2852	Industries	15358.9	5694.82	37.08
30	2875	Other Industries	200	200	100
31	3054	Roads and Bridges	106104.59	69888.22	65.87
32	3451	Secretariat-Economic Services	98165.95	2518	2.57
33	3454	Census, Surveys and Statistics	10050.96	5359.48	53.32
34	3456	Civil Supplies	17314.76	5419.23	31.3
35	4055	Capital Outlay on Police	12986.58	4326.63	33.32
36	4070	Capital Outlay on Other Administrative Services	901.83	901.83	100
37	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	54945.17	3335.15	6.07
38	4235	Capital Outlay on Social Security and Welfare	10523.39	100	0.95
39	4401	Capital Outlay on Crop Husbandry	1312.86	120.48	9.18

40	4700	Capital Outlay on Major Irrigation	756122.83	51693.27	6.84
41	4701	Capital Outlay on Medium Irrigation	6139.58	896.6	14.6
42	5054	Capital Outlay on Roads and Bridges	243602.61	238872.73	98.06
43	5475	Capital Outlay on Other General Economic Services	8877.94	8877.94	100

Appendix 3.8

Major Head wise receipts booked under MiH 800

(Refer paragraph 3.7; page 62)

(₹ in lakh)

Sl. No.	MH	Description	Total Receipts	Receipts booked under 800	Percentage
1	0029	Land Revenue	5235.45	2250.29	42.98
2	0030	Stamps and Registration Fees	352714.77	8238.88	2.34
3	0039	State Excise	438592.01	34606.96	7.89
4	0040	Taxes on Sales, Trade etc.	2910422.74	1673.01	0.06
5	0041	Taxes on Vehicles	208242.76	8634.97	4.15
6	0043	Taxes and Duties on Electricity	17590	0.92	0.01
7	0045	Other Taxes and Duties on Commodities and Services	13670.72	52.36	0.38
8	0049	Interest Receipts	13291.44	2066.5	15.55
9	0055	Police	18859.58	874.91	4.64
10	0056	Jails	24.45	24.45	100
11	0058	Stationery and Printing	24.18	3	12.41
12	0059	Public Works	333.06	28.32	8.5
13	0070	Other Administrative Services	21428.17	15288.57	71.35
14	0071	Contributions and Recoveries towards Pension and other Retirement Benefits	734	1.48	0.2
15	0075	Miscellaneous General Services	5383.99	3973.44	73.8
16	0202	Education, Sports, Art and Culture	85631.8	139.57	0.16
17	0210	Medical and Public Health	7036.18	54.09	0.77
18	0211	Family Welfare	487.54	487.54	100
19	0215	Water Supply and Sanitation	850.94	37.1	4.36
20	0216	Housing	106.13	13.28	12.51
21	0217	Urban Development	171.52	171.52	100
22	0220	Information and Publicity	17.25	0.82	4.75
23	0230	Labour and Employment	1605.31	130.38	8.12
24	0235	Social Security and Welfare	54961.32	54961.32	100
25	0250	Other Social Services	494.03	5.02	1.01
26	0401	Crop Husbandry	209.22	151.4	72.36
27	0403	Animal Husbandry	36.09	4.21	11.67
28	0405	Fisheries	253.48	177.28	69.94
29	0406	Forestry and Wild Life	47076.14	3050.61	6.48
30	0425	Co-operation	1716.27	1679.09	97.83
31	0506	Land Reforms	111.25	111.25	100

32	0515	Other Rural Development Programmes	33949.59	33949.57	100
33	0700	Major Irrigation	14485.12	11421.62	78.85
34	0701	Medium Irrigation	284.46	280.63	98.65
35	0702	Minor Irrigation	90.63	77.79	85.83
36	0801	Power	1245.45	713.5	57.29
37	0851	Village and Small Industries	525.69	1.8	0.34
38	0853	Non-Ferrous Mining & Metallurgical Industries	152333.66	1475.96	0.97
39	0875	Other Industries	0.17	0.17	100
40	1051	Ports and Light Houses	18995.27	18995.27	100
41	1054	Roads and Bridges	4758.83	4620.33	97.09
42	1056	Inland Water Transport	0.01	0.01	100
43	1452	Tourism	21.17	21.17	100
44	1456	Civil Supplies	545.68	544.81	99.84
45	1475	Other General Economic Services	2781.47	211.78	7.61
46	1601	Grants-in-aid from Central Government	2192746.43	303419.01	13.84

Appendix 4.1 Glossary of terms

Terms	Basis of calculation
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal liabilities)/2] * 100
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or avoidance of debt
Buoyancy of a parameter	Rate of Growth of parameter/GSDP Growth Rate
Buoyancy of a parameter (X) with respect to another parameter(Y)	Rate of Growth of parameter(X)/ Rate of Growth of parameter(Y)
Development Expenditure	Social Services + Economic Services
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/[(opening balance + Closing balance of Loans and Advances)/2] * 100
Interest spread	GSDP growth rate – Average Interest Rate
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the State during the course of the year (Fiscal Deficit – Interest payments)
Quantum spread	Debt stock * Interest spread
Rate of growth (ROG)	[(Current year Amount/Previous year Amount)-1] * 100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Terms	Description
Absorptive capacity	Absorptive capacity refers to the ability of a State to implement a developmental scheme in such a way that with given resources, there is maximum benefit to the people. This is usually achieved when the design of schemes is well planned with careful risk mitigation strategy in place, administrative costs are low, operation, maintenance, monitoring and control mechanisms are in place etc so that the State is able to effectively achieve targeted outcomes.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year (sum of opening and closing balances of fiscal liabilities/2) X 100
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
Debt Consolidation and Relief Facility	In pursuance of the recommendations of the Twelfth Finance Commission (TFC) for fiscal consolidation and elimination of revenue deficit of the States, Government of India formulated a scheme “The States’ Debt Consolidation and Relief Facility (DCRF) (2005-06 to 2009-10)” under which general debt relief is provided by consolidating and rescheduling at substantially reduced rates of interest the Central loans granted to States of enacting the FRBM Act and debt waiver is granted on fiscal performance, linked to the reduction of revenue deficits of States

Terms	Description
Development expenditure	The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time. It means that rise in fiscal deficit should match with the increase in the State's capacity to service the incremental debt from additional revenues generated from the use of such debt in creating income generating capital assets.
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive. Given the rate spread (GSDP growth rate- interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would not rise. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Merit goods	Merit goods are commodities that the public sector provides free of cost or at categorized rates because an individual or society should have them on the basis of some concept of need rather than the ability and willingness to pay for their costs. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Net availability of Borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Appendix 4.2 Acronyms and Abbreviations

Acronym	Full Form
AC BILL	Abstract Contingent Bill
AP	Andhra Pradesh
APBM	Andhra Pradesh Budget Manual
APCRDA	Andhra Pradesh Capital Region Development Authority
APFC	Andhra Pradesh Financial Code
APIIC	Andhra Pradesh Industrial Infrastructure Corporation
APMDP	Andhra Pradesh Municipal Development Project
APMIP	Andhra Pradesh Micro Irrigation Project
APMSIDC	Andhra Pradesh Medical Service & Infrastructure Development Corporation
APSHC	Andhra Pradesh State Housing Corporation
APSHQT	AP State Headquarters Treasury
APUFIDC	Andhra Pradesh Urban Finance Infrastructure Development Corporation
APVVP	Andhra Pradesh Vaidya Vidhana Parishad
AWCs	Anganwadi Centres
BC	Backward Classes
BE	Budget Estimates
BPL	Below Poverty Line
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAS, RBI	Central Accounts Section, Reserve Bank of India
CASP	Centrally Assisted State Plan
CCO	Chief Controlling Officer
CDMA	Commissioner and Director of Municipal Administration
CHCs	Community Health Centres
CPO	Chief Planning Officer
DC BILL	Detailed Contingent Bill
DDO	Drawing and Disbursing Officer
DISCOM	Distribution Company
DTA	Directorate of Treasuries and Accounts
DTO	District Treasury Officer
DWACRA	Development of Women and Children in Rural Areas

Acronym	Full Form
EMRS	Ekalavya Model Residential Schools
FC	Finance Commission
FRBM	Fiscal Responsibility and Budget Management
GCPS	Girl Child Protection Scheme
GDP	Gross Domestic Product
GoAP	Government of Andhra Pradesh
GoI	Government of India
GSDP	Gross State Domestic Product
GVMC	Greater Visakha Municipal Corporation
HoDs	Head of Departments
IAY	Indira Awas Yojana
ICDS	Integrated Child Development Services
IGNOAPS	Indira Gandhi National Old Age Pension Scheme
INDIRAMMA	Integrated Novel Development in Rural Areas and Model Municipal Areas
IT	Information Technology
ITE&C	Information Technology, Electronics & Communications
JDA	Joint Director of Agriculture
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
LIC	Life Insurance Corporation of India
LPG	Liquified Petroleum Gas
MA&UD	Municipal Administration and Urban Development
MCs/ NPs	Municipal Councils/ Nagar Panchayats
MD	Managing Director
MEFS	Macro-Economic Framework Statement
MEPMA	Mission for Elimination of Poverty in Municipal Areas
MH	Major Head
MIDH	Mission for Integrated Development of Horticulture
NABARD	National Bank for Agriculture and Rural Development
NCDC	National Co-operative Development Corporation
NHM	National Horticulture Mission
NRDWP	National Rural Drinking Water Programme
NRHM	National Rural Health Mission
NSSF	National Small Savings Fund

Acronym	Full Form
NTR	Nandamuri Taraka Rama Rao
NUHM	National Urban Health Mission
NULM	National Urban Livelihood Mission
OD	Over Draft
OTR	Own Tax Revenue
PAC	Public Accounts Committee
PAG (A&E)	Principal Accountant General (Accounts and Entitlement)
PD	Personal Deposit
PHC	Primary Health Centre
PKVY	Paramparagath Krishi Vikas Yojana
PRI	Panchayat Raj Institutions
RAY	Rajiv Awas Yojana
RBI	Reserve Bank of India
RBD	Reserve Bank Deposit
RBS	Reserve Bank Suspense
RIDF	Rural Infrastructure Development Fund
RKVY	Rashtriya Krishi Vikas Yojana
RTF	Reimbursement of Tuition fee
SAC	Swach Andhra Corporation
SAMETI	State Agricultural Management & Extension Training Institute
SBI	State Bank of India
SFC	State Finance Commission
SJSRY	Swarna Jayanti Shahari Rozgar Yojana
SWMA	Special Ways and Means Advances
TDS	Tax Deducted at Source
TPDS	Targeted Public distribution System
TRANSCO	Transmission Corporation
UC	Utilisation Certificate
ULBs	Urban Local Bodies
VMC	Vijayawada Municipal Corporation
WMA	Ways and Means Advances
ZP	Zilla Parishad