



GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS
(Volume - 1)

2010 - 2011

GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

2010-2011

VOLUME-1

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Andhra Pradesh for the year ending 31st March, 2011 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes: Volume-I contains the consolidated position of the state of finances, Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 from the compiled accounts and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under control of the Government of Andhra Pradesh and the statements received from the Reserve Bank of India. Statements (9 and 14), Explanatory Notes (Statements 5 and 11) and Appendices (IX and X) in this compilation have been prepared directly from the information received from the Government of Andhra Pradesh and Corporations, Companies and Societies there under who are responsible to ensure the correctness of such information.

The treasuries, offices, and / or departments functioning under the control of the Government of Andhra Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts of the Government of Andhra Pradesh is discharged through the office of the Principal Accountant General (A&E), Andhra Pradesh. The audit of these accounts is independently conducted through the office of the Accountant General (Civil Audit), Andhra Pradesh in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Andhra Pradesh for the year 2010-2011.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Andhra Pradesh being presented separately for the year ended 31st March, 2011.



Date : 24 OCT 2011
Place : New Delhi

(VINOD RAI)
Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

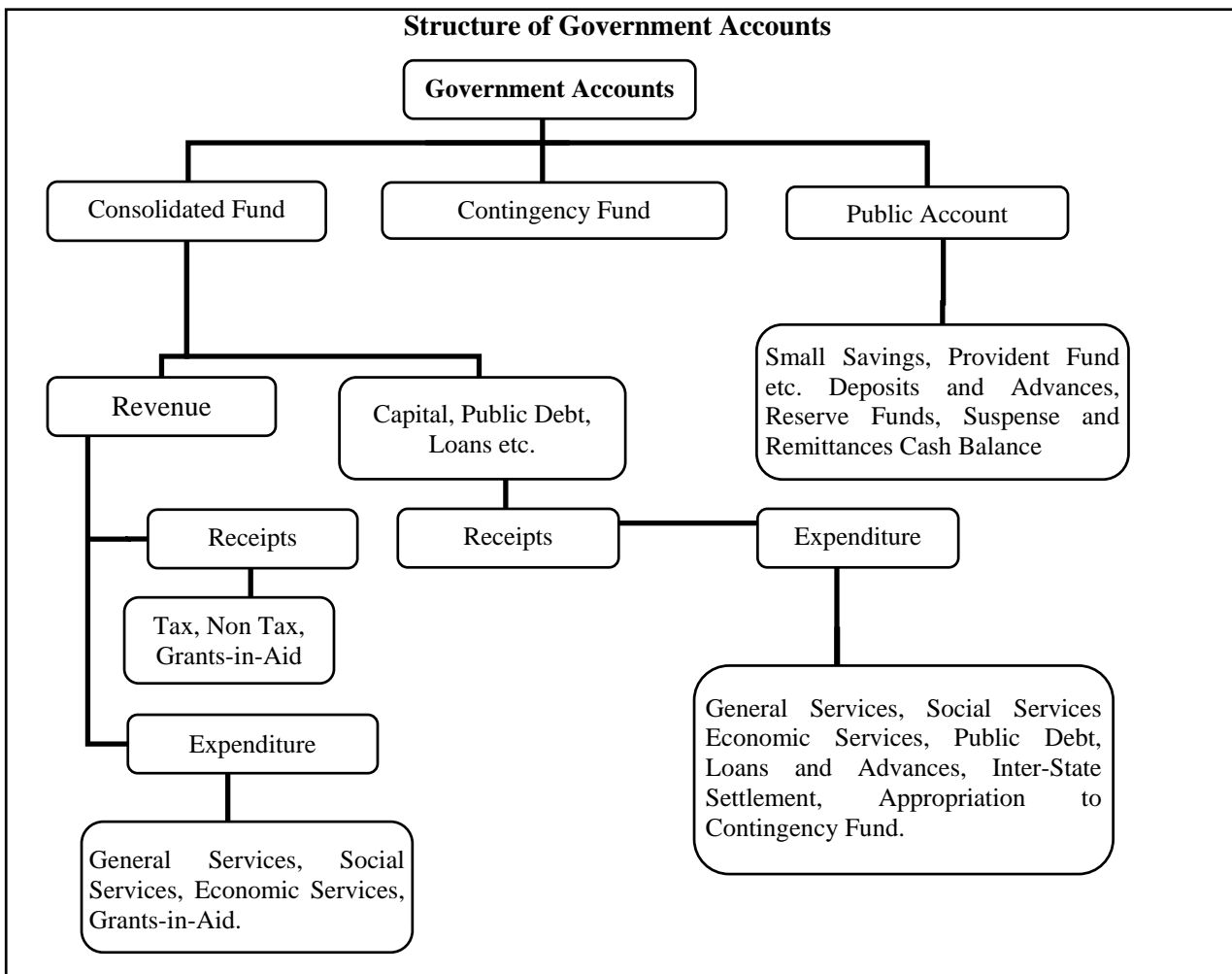
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government Accounts



2. Divisions, Sections, Sectors, etc.

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts and Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into sub-sectors / Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. **Statement of Financial Position:** Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. **Statement of Receipts and Disbursement:** This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, Other Institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. **Statement of Expenditure (Consolidated Fund):** This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix-I, which is an alternate depiction of receipts and disbursements of the Government in the form of a Cash Balances and Investments of Cash Balances statement.

The second volume comprises three parts. The **first part contains six statements** as given below:

5. **Statement of Progressive Capital Expenditure:** This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'Other Liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government acts as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e., a note on the quantum of net interest charges met from revenue receipts.
7. **Statement of Loans given by the Government:** The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. **Statement of Grants-in-Aid given by the State Government,** organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. **Statement of Guarantees given by the Government:** Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. **Statement of Voted and Charged Expenditure:** This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains **9 statements** presenting details of transactions **by minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. **Detailed Statement of Revenue and Capital Receipts by minor heads:** This statement presents the revenue and capital receipts of the Government in detail.
12. **Detailed Statement of Revenue Expenditure by minor heads:** This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. **Detailed Statement of Capital Expenditure:** This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. **Detailed Statement of Investments of the Government:** The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.

15. **Detailed Statement of Borrowings and Other Liabilities:** Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. **Detailed Statement on Loans and Advances given by the Government:** The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
17. **Detailed Statement on Sources and Application of Funds for Expenditure other than Revenue Account:** The capital and other expenditure other than on revenue account and the sources of fund for the expenditure is depicted in this statement.
18. **Detailed Statement on Contingency Fund and Other Public Account transactions:** The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. **Statement showing details of Earmarked Balances:** This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices 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. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detailed list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detailed statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (including Grants received)	2, 3	11	
Revenue Expenditure	2, 4	12	2 (Salary), 3 (Subsidy)
Grants-in-Aid given by the Government	2	8	4
Capital receipts	2, 3	11	
Capital expenditure	1, 2, 4	5, 13, 17	
Loans and Advances given by the Government	1, 2, 7	16	

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Debt Position / Borrowings	1, 2, 6	15	
Investments of the Government, in Companies, Corporations, etc.		14	
Cash	1, 2		1, 8
Balances in Public Account and investments thereof	1, 2	18, 19	
Guarantees		9	
Schemes			5 (Externally Aided Projects), 6,7

D. BOOK ADJUSTMENTS:

Certain transactions are in the nature of Periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF).

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund.

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1. STATEMENT OF FINANCIAL POSITION

Assets ¹	Reference (Sr. No.)		As at 31 st March 2011	As at 31 st March 2010
	Notes to Accounts	Statement		
<i>(Rupees in Crore)</i>				
Cash				
(i) Cash in Treasuries and Local Remittances		Appendix-I	4.97	4.97
(ii) Departmental Balances		18	0.91	0.91
(iii) Permanent Imprest		18	1.38	1.38
(iv) Cash Balance Investments	Para.2-VII	18	45,34.37	22,74.10
(v) Deposits with Reserve Bank of India & Other Banks		Appendix-I	(-)2,36.68	27.26
(vi) Investments from Earmarked Funds ²		19	45,25.26	36,74.23
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para.3-III	14	60,46.03	60,03.31
(ii) Other Capital Expenditure		13	9,62,75.73	8,51,95.26
Contingency Fund (un-recouped)	Para.3-IX	18	1.54	0.43
Loans and Advances	Para.3-III	07	2,10,10.76	1,78,68.44
Advances with departmental officers		18	21.13	14.69
Suspense and Miscellaneous Balances ³			...	...
Remittance Balances			...	...
Cumulative excess of expenditure over Receipts ⁴			81,37.52	1,05,99.72
Total			14,03,22.92	12,56,64.70

1 The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to Accounts'.

2 Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under 'Investments from Earmarked Funds'.

3 In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

4 The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION

Liabilities	Reference (Sr. No.)		As at	As at
	Notes to Accounts	Statement	31 st March 2011	31 st March 2010
<i>(Rupees in Crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt	Para.2-III	15	9,49,19.92	8,47,65.77
(ii) Loans and Advances from Central Government				
Non-Plan Loans		15	89.14	95.67
Loans for State Plan Schemes		15	1,53,07.74	1,46,05.87
Loans for Central Plan Schemes		15	17.46	19.98
Loans for Centrally Sponsored Plan Schemes		15	70.71	76.62
Other Loans		15	9.36	9.36
Contingency Fund (Corpus)		18	50.00	50.00
Liabilities on Public Account				
(i) Small Savings-Provident Funds, etc.		18	1,00,35.22	84,32.44
(ii) Deposits		18	1,25,79.35	1,08,69.88
(iii) Reserve Funds	Para.3-IV	18	64,01.18	46,05.21
(iv) Remittance Balance		18	2,70.19	16,21.57
(v) Suspense and Miscellaneous Balances	Para.3-VI	18	5,72.65	5,12.33
Cumulative excess of receipts over Expenditure			...	...
Total			14,03,22.92	12,56,64.70

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2010-11	2009-10		2010-11	2009-10
<i>(Rupees in Crore)</i>					
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts	8,09,96.30	6,46,78.35	Revenue Expenditure	7,85,34.27	6,34,47.92
Tax Revenue (raised by the State)	4,51,39.55	3,51,75.72	Salaries ⁽¹⁾	1,64,46.96	1,22,40.80
Non-tax Revenue	1,07,19.73	78,03.22	Subsidies ⁽¹⁾	28,96.09	28,43.65
Interest Receipts	57,74.29	48,51.52	Grants-in-Aid ^(1,2)	2,32,51.97	2,03,71.65
Others	49,45.44	29,51.70	General Services	2,11,75.72	1,71,96.19
Share of Union Taxes/Duties	1,52,36.75	1,21,41.71	Interest Payment & Service of Debt	1,02,17.04	89,13.59
			Pension	96,09.42	63,39.02
			Others	13,49.26	19,43.58
			Social Services	59,92.13	42,60.25
			Economic Services	86,05.81	64,49.03
Grants from Central Government	99,00.27	95,57.70	Compensation and Assignment to Local Bodies and PRIs	1,65.59	86.35
Revenue Deficit	...	...	Revenue Surplus	24,62.03	12,30.42
Section-B : Capital					
Capital Receipts	...	...	Capital Expenditure	1,11,23.19	1,37,93.05
			Salaries ⁽¹⁾	3,67.59	2,91.69
			General Services	1,08.32	91.49
			Social Services	6,06.40	6,37.55
			Economic Services	1,00,40.88	1,27,72.32
Recoveries of Loans & Advances	1,72.61	1,42.91	Loans and Advances disbursed	33,14.93	15,89.82
			General Services	...	...
			Social Services	25,45.34	14,19.01
			Economic Services	6,67.21	90.02
			Others	1,02.38	80.79

(1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grant-in-Aid figure comprises of the expenditure classified under the dedicated object head "310 Grants-in-Aid" across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid.

(2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc., by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2010-11	2009-10		2010-11	2009-10
<i>(Rupees in Crore)</i>					
Public Debt Receipts	1,87,22.47	1,97,53.45	Repayment of Public Debt	78,81.41	62,77.00
Internal Debt ^(#) (Market loans etc.)	1,64,78.41	1,81,84.87	Internal Debt ^(#) (Market loans etc.)	63,24.27	47,81.70
Loans from GOI	22,44.06	15,68.58	Loans from GOI	15,57.14	14,95.30
Net of inter-state Settlement	...	...	Net of inter-state Settlement	...	...
Total Receipts Consolidated Fund	9,98,91.38	8,45,74.71	Total Expenditure Consolidated Fund	10,08,53.80	8,51,07.79
<i>Deficit in Consolidated Fund</i>	9,62.42	5,33.08	<i>Surplus in Consolidated Fund</i>	...	...
Part II Contingency Fund					
Contingency Fund	0.43	7.16	Contingency Fund	1.54	0.41
Part III Public Account⁽³⁾					
Small savings	31,29.80	23,82.86	Small savings	15,27.01	14,21.87
Reserves & Sinking Funds	35,36.13	19,16.17	Reserves & Sinking Funds	25,91.19	20,28.94
Deposits	3,85,38.77	3,53,84.57	Deposits	3,68,29.30	3,68,19.75
Advances	68.83	99.79	Advances	75.27	1,01.82
Suspense and Misc.	8,96,12.59	8,79,26.69	Suspense and Misc. ⁽⁴⁾	9,18,12.38	8,79,27.92
Remittances	1,50,29.79	1,97,87.50	Remittances	1,63,81.17	1,83,52.78
Total Receipts Public Account	14,99,15.91	14,74,97.58	Total Disbursements Public Account	14,92,16.32	14,66,53.08
<i>Deficit in Public Account</i>	...	...	<i>Surplus in Public Account</i>	6,99.59	8,44.50
Opening Cash Balance	32.23	(-)2,85.95	Closing Cash Balance	(-)2,31.71	32.23
Increase in Cash Balance	...	3,18.18	Decrease in Cash Balance	2,63.94	...

(#) Includes NSSF receipts of ₹30,05.75 crore and payment of ₹7,59.21 crore.

(3) For details please refer to Statement No.18 in Volume 2.

(4) 'Suspense and Miscellaneous' includes 'Other Accounts' such as Cash Balance Investment Account (Major Head 8673) etc.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

Description	2010-11	2009-10
	<i>(Rupees in Crore)</i>	
A. Tax Revenue-		
A.1 Own Tax revenue-		
Land Revenue	1,70.74	2,21.57
Stamps and Registration fees	38,33.58	26,38.63
State Excise	82,64.67	58,48.59
Taxes on Sales, Trade, etc.	2,91,44.84	2,36,40.22
Taxes on goods and passengers	9.48	10.28
Taxes on Vehicles	26,26.75	19,95.30
Others	10,89.50	8,21.13
A.2 Share of net proceeds of Taxes-		
Corporation Tax	59,55.48	49,96.80
Taxes on Income other than Corporation Tax	31,47.13	27,83.42
Other Taxes on Income and Expenditure	...	...
Taxes on Wealth	12.21	11.31
Customs	26,64.31	16,99.31
Union Excise Duties	19,38.20	13,68.81
Service Tax	15,19.42	12,82.07
Other Taxes and Duties on Commodities and Services	(-)0.01	(-)0.01
Total- A	6,03,76.30	4,73,17.43
B. Non-tax Revenue-		
Interest receipts	57,74.29	48,51.52
Non-ferrous Mining and Metallurgical Industries	20,64.86	18,87.26
Miscellaneous General Services	8,06.97	(-)6,17.71
Other Rural Development Programmes	5,35.34	5,63.48
Urban Development	2,88.31	60.57
Education Sports Art and Culture	2,37.95	55.09
Police	1,70.99	1,30.09
Forestry and Wild Life	1,39.06	1,03.11
Other General Economic Services	1,36.56	25.41
Ports and Light Houses	86.49	62.77
Medical and Public Health	67.50	70.58

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

Description	2010-11	2009-10
	<i>(Rupees in Crore)</i>	
Other Administrative Services	67.30	97.56
Major and Medium Irrigation	65.32	81.88
Dividends and Profits	39.44	22.77
Civil Supplies	38.62	39.19
Co-operation	29.21	37.52
Power	27.61	26.12
Labour and Employment	26.70	24.54
Roads and Bridges	24.35	45.01
Contributions and Recoveries towards Pension and Other Retirement benefits	14.53	14.73
Crop Husbandry	13.80	1,09.98
Public Works	9.60	7.52
Tourism	7.38	19.14
Social Security and Welfare	6.85	1.51
Minor Irrigation	5.16	3.50
Other Social Services	4.96	8.35
Water Supply and Sanitation	4.53	67.00
Land Reforms	4.48	4.18
Public Service Commission	4.14	4.86
Village and Small Industries	4.06	2.42
Fisheries	3.88	3.33
Jails	3.15	2.94
Animal Husbandry	2.02	1.43
Housing	1.89	1.96
Industries	1.68	...
Stationery and Printing	0.54	0.42
Information and Publicity	0.13	0.22
Other Agricultural Programmes	0.04	0.02
Family Welfare	0.03	...
Others (Major heads with receipts below a lakh of rupees have been clubbed)	0.01	(-)17.05
Total- B	1,07,19.73	78,03.22

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II. Grants from Government of India

Description	Actuals	
	2010-11	2009-10
	<i>(Rupees in Crore)</i>	
C. Grants-		
Grants-in-Aid from Central Government-		
Non Plan Grants-		
Grants under the proviso to Article 275 (1) of the Constitution	9,28.38	7,27.06
Grants towards contribution to Calamity Relief Fund	8,56.41	3,13.67
Grants under National Calamity Contingency Fund	...	6,85.81
Other Grants	23,97.83	15,48.48
Grants for State/ Union Territory Plan Schemes-		
Block Grants (of which EAP ₹90.50 / ₹1.66 crore)	30,44.66	38,20.29
Grants under the proviso to Article 275 (1) of the Constitution	1,02.14	2,45.54
Grants from Central Road Fund	1,71.79	1,88.55
Other Grants	...	...
Grants for Central Plan Schemes	60.14	1,31.70
Grants for Centrally Sponsored Plan Schemes	23,38.92	18,96.60
Grants for Special Plan Schemes	...	...
Total- C	99,00.27	95,57.70
Total- Revenue Receipts (A+B+C)	8,09,96.30	6,46,78.35

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

III. Capital, Public Debt and Other Receipts

Description	Actuals	
	2010-11	2009-10
	<i>(Rupees in Crore)</i>	
D. Capital Receipts-		
Disinvestment proceeds	...	...
Others	...	...
Total- D	...	...
E. Public Debt Receipts-		
Internal Debt-		
Market Loans	1,20,00.00	1,53,83.10
Ways and Means Advances from the RBI	2,18.15	33.01
Bonds	...	...
Loans from Financial Institutions	8,77.41	10,61.20
Special Securities issued to National Small Savings Fund	30,05.75	15,31.19
Other Loans	3,77.10	1,76.37
Loans and Advances from Central Government-		
Non Plan Loans	...	0.48
Loans for State Plan Schemes (Block Loans) ^(\$)	22,44.06	15,68.10
Loans for Central Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	...	...
Total- E	1,87,22.47	1,97,53.45
F. Loans and Advances by State Government (Recoveries)⁽¹⁾	1,72.61	1,42.91
G. Inter-State Settlements	...	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	9,98,91.38	8,45,74.71

(\$) All Central Loans for Plan schemes, including Central Plan schemes and Centrally sponsored plan schemes are booked under 'Block Loans'.

(1) Details are in Statements 7 and 16 in Volume 2.

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L&A	Total
<i>(Rupees in Crore)</i>				
A. General Services-				
A.1 Organs of State-				
Parliament/State/Union Territory Legislatures	49.16	...	...	49.16
President, Vice President / Governor, Administrator of Union Territories	6.64	...	...	6.64
Council of Ministers	9.00	...	...	9.00
Administration of Justice	6,09.68	...	...	6,09.68
Elections	66.49	...	...	66.49
A.2 Fiscal Services-				
Land Revenue	62.88	...	...	62.88
Stamps and Registration	1,10.19	...	...	1,10.19
State Excise	2,35.63	...	...	2,35.63
Taxes on Sales, Trade etc.	2,62.31	...	...	2,62.31
Taxes on Vehicles	85.30	...	...	85.30
Other Taxes and Duties on Commodities and Services	6.99	...	...	6.99
Other Fiscal Services	59.57	...	...	59.57
Appropriation for Reduction or Avoidance of Debt	5,42.10	...	...	5,42.10
Interest Payments	96,74.94	...	...	96,74.94
A.3 Administrative Services-				
Public Service Commission	28.44	...	...	28.44
Secretariat-General Services	1,39.07	...	...	1,39.07
District Administration	7,32.17	...	...	7,32.17
Treasury and Accounts Administration	2,06.35	...	...	2,06.35
Police	35,16.56	54.47	...	35,71.03
Jails	1,13.03	...	...	1,13.03
Stationery and Printing	61.44	...	...	61.44
Public Works	2,69.78	42.29	...	3,12.07
Other Administrative Services	2,51.07	11.60	...	2,62.67
A.4 Pension & Misc. General Services-				
Pensions and Other Retirement Benefits	96,09.42	...	...	96,09.42
Miscellaneous General Services	0.18	...	...	0.18
Total- General Services	2,67,08.39	1,08.36	...	2,68,16.75

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

Description	Revenue	Capital	L&A	Total
<i>(Rupees in Crore)</i>				
B. Social Services-				
B.1 Education, Sports Art & Culture-				
General Education	1,16,73.86	53.64 ^(#)	7.33	1,17,34.83
Technical Education	6,45.96	...	...	6,45.96
Sports and Youth Services	81.51	...	...	81.51
Art and Culture	1,29.72	...	...	1,29.72
B.2 Health & Family Welfare-				
Medical and Public health	34,49.20	17.43	1,21.07	35,87.70
Family Welfare	6,84.82	0.25	...	6,85.07
B.3 Water Supply, Sanitation, Housing and Urban Development-				
Water Supply and Sanitation	4,71.85	2,22.06	5,00.00	11,93.91
Housing	7,48.21	17.87	9,11.50	16,77.58
Urban Development	23,94.84	...	9,59.65	33,54.49
B.4 Information and Broadcasting-				
Information and Publicity	1,23.56	...	...	1,23.56
B.5 Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes-				
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	47,10.33	2,75.76	45.80	50,31.89
B.6 Labour and Labour Welfare-				
Labour and employment	1,89.68	...	...	1,89.68
B.7 Social Welfare & Nutrition-				
Social Security and Welfare	33,25.77	10.40	...	33,36.17
Nutrition	26,30.00	...	...	26,30.00
Relief on Account of Natural Calamities	10,17.67	...	...	10,17.67
B.8 Others-				
Other Social Services	...	11.86	...	11.86
Secretariat- Social Services	37.37	...	...	37.37
Total- Social Services	3,23,14.35	6,09.27	25,45.35	3,54,68.97
C. Economic Services-				
C.1 Agriculture & Allied Activities-				
Crop Husbandry	16,52.73	11.60	...	16,64.33
Soil & Water Conservation	28.52	...	...	28.52

(#) For Revenue Expenditure Major heads 2202, 2203, 2204 the corresponding Major head under Capital section is 4202.

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

Description	Revenue	Capital	L&A	Total
	<i>(Rupees in Crore)</i>			
Animal Husbandry	3,90.14	0.60	0.93	3,91.67
Dairy Development	...	2.72	19.00	21.72
Fisheries	45.31	...	0.05	45.36
Forestry & Wild Life	2,73.10	0.83	...	2,73.93
Agricultural Research & Education	4,15.63	...	...	4,15.63
Co-operation	1,69.19	14.87	12.25	1,96.31
Other Agricultural Programmes	9.43	...	...	9.43
C.2 Rural Development-				
Special Programmes for Rural Development	7,82.29	...	...	7,82.29
Land Reforms	13.78	...	...	13.78
Other Rural Development Programmes	28,43.27	...	...	28,43.27
C.4 Irrigation & Flood Control				
Major & Medium Irrigation	60,92.56	80,59.44	...	1,41,52.00
Minor Irrigation	3,16.30	7,93.53	...	11,09.83
Command Areas Development	10.88	0.39	...	11.27
Flood Control & Drainage	1,09.13	2,21.55	...	3,30.68
C.5 Energy-				
Power	37,48.61	21.56	4,94.20	42,64.37
Non-Conventional Sources of Energy	7.72	...	...	7.72
C.6 Industry & Minerals-				
Village & Small Industries	3,83.89	...	4.42	3,88.31
Industries	90.83	...	...	90.83
Non- Ferrous Mining & Metallurgical Industries	23.33	...	...	23.33
Consumer Industries	...	12.00	29.51	41.51
Other Industries	8.14	0.75	2.60	11.49
C.7 Transport-				
Ports & Light Houses	11.33	19.75	...	31.08
Civil Aviation	20.89	1.50	14.85	37.24
Roads & Bridges	9,01.11	10,37.05	...	19,38.16
Road Transport	90.00	...	89.39	1,79.39
Inland Water Transport	2.79	...	...	2.79
Other Transport Services	...	...	...	...
C.9 Science & Technology-				
Other Scientific Research	14.53	...	...	14.53
Ecology & Environment	1.40	...	...	1.40

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

Description	Revenue	Capital	L&A	Total
<i>(Rupees in Crore)</i>				
C.10 General Economic Service-				
Secretariat- Economic Services	5,47.10	...	...	5,47.10
Tourism	27.82	...	...	27.82
Foreign Trade & Export Promotion	2.57	...	...	2.57
Census Surveys & Statistics	1,45.45	...	...	1,45.45
Civil Supplies	1,50.46	...	...	1,50.46
Other General Economic Services	15.71	2,07.42	...	2,23.13
Total- Economic Services	1,93,45.94	1,04,05.56	6,67.20	3,04,18.70
D. Loans, Grants in Aid & Contributions-				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	1,65.59	...	...	1,65.59
E. Loans to Government Servants, etc.-				
Loans to Government Servants etc.	...	...	1,02.38	1,02.38
Misc. Loans	...	...	...	...
F. Public Debt-				
Internal Debt of the State Government	...	...	63,24.27	63,24.27
Loans and Advances from the Central Government	...	...	15,57.14	15,57.14
Total- Loans, Grants in Aid & Contributions	1,65.59	...	79,83.79	81,49.38
Total- Consolidated Fund Expenditure	7,85,34.27	1,11,23.19	1,11,96.34	10,08,53.80

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

B. EXPENDITURE BY NATURE

Object of Expenditure	2010-11			2009-10			2008-09		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
	<i>(Rupees in Crore)</i>								
Grants-in-Aid	23417.56	220.98	23638.54	17826.92	508.60	18335.52	21198.65	287.76	21486.41
Salaries	16446.96	367.59	16814.55	14730.03	291.69	15021.72	11675.81	241.50	11917.31
Interest	15227.31	...	15227.31	13535.51	...	13535.51	11356.87	...	11356.87
Major Works	184.84	10296.44	10481.28	175.27	13116.94	13292.21	198.24	9585.05	9783.29
Pensionary Charges	9466.80	2.45	9469.25	6303.70	1.57	6305.27	5478.85	1.70	5480.55
Scholarships and Stipends	3135.21	...	3135.21	1745.40	...	1745.40	1657.35	...	1657.35
Subsidies	2896.09	...	2896.09	2843.67	...	2843.67	2828.49	...	2828.49
Contributions	1708.32	...	1708.32	1650.34	...	1650.34	1101.11	...	1101.11
Minor Works	1439.70	140.06	1579.76	1779.82	206.57	1986.39	1916.08	187.57	2103.65
Other Charges	1181.50	235.07	1416.57	699.57	240.08	939.65	1083.88	9.69	1093.57
Inter Account Transfers	1201.13	(-)314.77	886.36	137.02	(-)264.36	(-)127.34	587.85	(-)264.42	323.43
Professional Services	648.68	52.17	700.85	557.04	61.60	618.64	490.41	65.91	556.32
Cost of Ration / Diet Charges	661.31	...	661.31	608.55	...	608.55	645.64	...	645.64
Office Expenses	420.05	21.22	441.27	448.61	27.92	476.53	359.64	26.17	385.81
Supplies and Materials	383.03	...	383.03	385.96	...	385.96	507.64	...	507.64
Domestic Travel Expenses	338.81	10.04	348.85	404.33	13.19	417.52	304.57	12.80	317.37
Other Contractual Services	327.04	7.16	334.20	305.33	5.70	311.03	258.60	4.52	263.12
Advertising and Publicity	88.22	39.21	127.43	189.88	44.93	234.81	208.78	107.45	316.23

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

Object of Expenditure	2010-11			2009-10			2008-09		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
	<i>(Rupees in Crore)</i>								
Rents, Rates and Taxes	81.22	0.79	82.01	77.31	1.29	78.60	88.68	0.95	89.63
Machinery and Equipment	72.00	1.50	73.50	60.74	6.54	67.28	120.50	56.97	177.47
Petrol, Oil and Lubricants	62.58	1.89	64.47	77.65	3.17	80.82	63.21	2.94	66.15
Motor Vehicles	55.26	1.06	56.32	30.64	0.97	31.61	57.31	1.85	59.16
Clothing and Tentage Stores	55.47	0.01	55.48	60.70	0.01	60.71	43.70	...	43.70
User Charges	50.43	...	50.43	37.12	...	37.12	36.01	...	36.01
Investments	...	42.72	42.72	...	24.41	24.41	42.99	39.66	82.65
Wages	35.10	2.48	37.58	33.59	2.57	36.16	28.72	2.20	30.92
Publications	20.75	0.04	20.79	28.59	0.21	28.80	29.58	0.61	30.19
Other Administrative Expenses	12.52	0.16	12.68	17.59	0.10	17.69	19.51	0.01	19.52
Secret Service Expenditure	11.46	...	11.46	...	...	...	...	...	...
Others	7.42	...	7.42	17.19	...	17.19	12.44	0.15	12.59
Recoveries	(-)1102.50	(-)5.08	(-)1107.58	(-)1320.13	(-)500.63	(-)1820.76	(-)546.84	(-)4.60	(-)551.44
TOTAL	78534.27	11123.19	89657.46	63447.93	13793.05	77240.98	61854.22	10366.46	72220.68

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies:

(i) Entity and Accounting Period: The Finance Accounts 2010-2011 present the transactions of the Government of Andhra Pradesh for the period from 1st April 2010 to 31st March 2011. The accounts of receipts and expenditure of the Government of Andhra Pradesh have been compiled based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. The rendition of Accounts by Treasuries is satisfactory. The details of exclusion of accounts during the year are shown in Annexure-E.

(ii) Basis of Accounting: With the exception of some Periodical adjustments and Book adjustments (Annex-C) the accounts represent the actual cash receipts and disbursements during the account period. Physical Assets and Financial Assets such as Government investments etc are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortised. Loss of the physical asset at the end of its life has not been expensed or recognized.

Retirement benefits disbursed during the account period have been reflected in the accounts but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

The expenditure on Pension and Other Retirement Benefits to State Government employees during the year was ₹96,09.42 crore (i.e., 12.24% of total revenue expenditure of ₹7,85,34.26 crore). Government of Andhra Pradesh introduced the New Pension Scheme, which is a Defined Contribution Pension Scheme w.e.f. 01-09-2004. An amount of ₹1,56.08 crore towards employees' contributions and employer's share has been deposited under the head '8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees' during the year. The State Government's progressive liability on this account as on 31st March 2011 was ₹6,65.76 crore.

(iii) Currency in which Accounts are kept: The accounts of Government of Andhra Pradesh are maintained in Indian Rupees.

(iv) Form of Accounts: Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) Classification under Revenue and Capital:

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character, or of reducing permanent liabilities. However, during the year the Government has incorrectly provided and incurred an amount of ₹1,40.06 crore towards Minor works under Capital section and ₹1,84.84 crore towards Major works under Revenue section.

2. Quality of Accounts

(i) Non-incorporation of Correction Slips to List of Major and Minor Heads of Accounts of Union and States (LMMH): The State Government has not adopted correction slips Nos.506 to 515 dated 13-05-2004 prescribed by the Controller General of Accounts (CGA) for operation of new Major Heads 0700, 2700, 4700 and 6700 for Major Irrigation and 0701, 2701, 4701 and 6701 for Medium Irrigation in place of the erstwhile omnibus Major heads MH 2701 / 4701 / 6701-Major and Medium Irrigation. The CGA classifies projects under the sub-major head category, which has a two digit code (i.e. it can incorporate upto 99 projects). However, since Andhra Pradesh has 145 Medium Irrigation Projects, the State Government has continued to show them at minor head level which has a three digit code. They have, however, adopted the correction slips at the major head level in the budget estimates of 2011-12. Non-adoption of correction slips in their entirety hinders the uniform depiction of accounts across the country and makes inter-state comparisons difficult.

(ii) Adverse Balances under MH 6003-Internal Debt of State: The Administrative Departments that directly avail of Institutional Loans incorrectly book them as their receipts instead of classifying them as credit for the Government as a whole under MH 6003-Internal Debt. Loan repayments, however, are correctly booked as debit under MH 6003-Internal Debt. This has resulted in adverse balance of ₹32,47.58 crore in 2010-11. This office has been unable to reconcile these figures mainly because the Administrative Departments have failed to furnish details of Institutional loans received by them. Thus, the depiction of debt position of the State in the accounts remains understated and there is no assurance that the loans are utilized for intended purposes.

(iii) Operation of omnibus Minor Head 800: ₹46,98.68 crore, constituting around 5.80% of total Revenue Receipts was classified under the omnibus Minor Head 800-‘Other Receipts’ against 46 Major heads. Similarly, ₹1,10,45.86 crore, constituting around 12.32% of Total Expenditure, was classified under Minor Head 800-Other Expenditure against 44 Major heads under Revenue and Capital sections. Instances, where **substantial amounts** of receipt and expenditure were classified under Minor Head 800-Other Receipts and Other Expenditure are listed in Annex-A and B respectively.

(iv) Existence of outstanding Abstract Contingent Bills (AC Bills): Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingent Bills by debiting service heads. Detailed Contingent Bills (DC Bills) are presented subsequently along with supporting documents. To the end of 31st March 2011, a total of 1,18,131 DC Bills amounting to ₹14,66.44 crore were pending. Of these, the treasuries in Andhra Pradesh alone had 5,760 unjusted AC Bills amounting to ₹9,22.61 crore during the last three years alone.

(v) Transfer of Funds to PD Accounts: From time to time, the Finance Department authorises the opening of Personal Deposit (PD) Accounts for specified purposes. Funds are periodically transferred to PD accounts of the designated administrators by debiting the concerned service major head in the Consolidated Fund and crediting relevant deposit head under Public Account. During the year 2010-11 an amount of ₹26,32.26 crore was transferred from the Consolidated Fund to Public Account. Since Administrator wise PD Accounts are not being maintained in this office, details regarding transfer of unspent balances back to Government Account and a correlation of AC Bills with PD Accounts/Bank Accounts could not be arrived at.

The Principal Accountant General (A&E), Andhra Pradesh maintains only lump sum Broadsheet of PD Accounts, while individual PD Account-wise details are maintained in the treasuries. The information obtained from respective treasuries is furnished hereunder.

Statement showing details of PD Accounts

No. of PD Accounts existing at the start of the year/amount involved		No. of PD Accounts opened during the year/amount involved		No. of PD Accounts closed at the end of the year/amount involved		No. of PD Accounts existing at the close of the year/amount involved		No. of PD Accounts for which departmental officers have conducted verification/reconciliation of balances	
Number	Amount (Rupees in crore)	Number	Amount (Rupees in crore)	Number	Amount (Rupees in crore)	Number	Amount (Rupees in crore)	Number	Amount (Rupees in crore)
74038	1,00,40.82	12084	5,86.88	289	11.14	85833	1,06,16.56	68886	56,99.48

Note: Seventeen of the 23 District treasuries in Andhra Pradesh have confirmed that PD Account details have been reconciled upto 31-03-2011. Thus, 80% of the PD Accounts amounting to 54% of the total amounts lying outstanding in PD Accounts have been reconciled to the end of 31-03-2011.

(vi) Reconciliation of Receipts and Expenditure:

All Chief Controlling Officers (CCOs) are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. In respect of expenditure (excluding public debt) reconciliation has been completed for a value of ₹7,81,82.89 crore (84.09%) against a total expenditure of ₹9,29,72.38 crore and in respect of receipts (excluding public debt) for a value of ₹2,85,99.91 crore (35.24%) against a total receipt of ₹8,11,68.91 crore.

(vii) Cash Balance:

Cash Balance worked out by the office of Principal Accountant General is ₹2,38.02 crore (Credit). The Cash Balance reported by RBI as on 31st March 2011 was ₹1,27.64 crore (Debit). Thus there is a difference of ₹1,10.38 crore (net Credit) between the two figures. The difference is mainly because of non-reconciliation of figures by the Agency Banks. Out of the Debit difference of ₹87.45 crore and Credit difference of ₹1,97.83 crore, an amount of ₹85.43 crore (Debit) and ₹1,93.12 crore (Credit) have been identified and taken into account during the next accounting period (4/11 to 6/11).

(viii) Utilisation Certificates Awaited:

The financial Rules (Note below Article 211-A(2) of the Andhra Pradesh Financial Code) prescribe that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilisation Certificates (UCs) from the grantees, which, after verification should be forwarded to the Accountant General. Scrutiny of sanction orders received in this office along with vouchers during 2010-11 reveals that except in seven cases totaling to ₹1.05 crore, none of the sanction orders for Grants-in-Aid of ₹2,34,18.00 crore indicated that utilisation certificates were to be furnished to the Accountant General. Test check revealed that even Grants-in-Aid sanctions pertaining to District Rural Development Agencies (DRDAs) which prima facie, are sanctioned for specific purposes do not stipulate monitoring of UCs by the Accountant General. Thus, utilisation of a substantial amount of Grant-in-Aid for specific purposes remain outside the scrutiny of this office.

Even where UCs are required to be presented to the Accountant General, these were not received, as per details below:

Year	No. of Utilisation Certificates awaited	Amount involved (Rupees in Crore)
Upto 2007-08	262	30.26
2008-09	Nil	Nil
2009-10	Nil	Nil
2010-11	7	1.05
TOTAL	269	31.31

Further, hitherto, the State Government has not provided separate classification for Grants-in-Aid given by the Government for creation of assets. Hence, these could not be recorded distinctly by this office. However, the State Government has adopted separate classification for 'Grants-in-Aid for creation of Assets' in the Budget Estimates for the year 2011-12.

3. Other Items

(i) Debt Waiver: On the recommendations of the Twelfth Finance Commission, Government of India had extended a Debt Consolidation and Relief Facility (DCRF) to State Governments subject to fulfillment of certain financial targets with reference to the Gross State Domestic Product (GSDP). Due to differences in interpretation on what constituted the GSDP, Government of India initially refused to provide ₹7,03.08 crore as debt waiver to the Government of Andhra Pradesh for 2009-10, but thereafter released it in 2010-11 vide sanction order No. F.No.1(1) DCRF-Policy/207-FRU dated 29-03-2011.

(ii) Guarantees: Details are available at Statement No.9 and are based on information received from the State Government, and where available, from the respective Institutions. As at the end of March 2011, the State Government had extended guarantees amounting to ₹3,04,40.84 crore to various institutions. Of this, an amount of ₹1,22,90.09 crore is outstanding against principal and interest. As per "The Andhra Pradesh Fiscal Responsibilities and Budget Management Act, 2005" the State Government may give guarantees on the security of the Consolidated Fund of the State limiting the amount of annual incremental risk weighted guarantees to 90 percent of the Total Revenue Receipts in the year preceding the current year. The State Government has transferred ₹77.68 crore to the Guarantee Redemption Fund and the entire balance of ₹6,68.00 crore at the credit of the fund was invested.

(iii) Loans and Investments: Despite constant efforts by this office, State Government departments have failed to furnish complete details of outstanding loans in their accounts information as on 31st March 2011 and steps taken for the recovery of arrears.

Consequently, this office has been forced to depend on limited information on Government investments depicted under detailed head "540-Investments" in the accounts, that has been obtained from the respective Institutions / Corporations and reconciled to the extent of data available. Details are given in Statement No.14.

(iv) Reserve Funds: Immediately on close of accounts this office communicates to the State Government details of balances under various Reserve Funds. Book adjustment carried out by this office towards contribution to various Reserve /Deposit Funds and utilization of funds balances to meet the expenditure incurred under the relevant service major heads are indicated in Annexure to Item No.1(ii) above.

A review of certain Reserve Funds was carried out and the review remarks were communicated to Government of Andhra Pradesh to initiate corrective measures. The details of total number of Reserve Funds (operative and inoperative) and amount involved are show in Annexure-D.

(v) State Disaster Response Fund (SDRF): In 2010-11 Government of India announced the replacement of the existing Calamity Relief Fund with the State Disaster Response Fund (SDRF). Under the guidelines, a State Executive Committee (SEC) is to determine the investment of fund balances, and till such time, the State Government is required to pay interest equivalent to the rates applicable to Overdrafts provided by the Reserve Bank of India (RBI). However, the State Government is yet to constitute the SEC or make budget provision for interest payment. Consequently this office has been unable to adjust the amount of interest payable to the Fund.

(vi) Suspense Balances: The Finance Accounts reflect the net balances under suspense heads. Outstanding balances (Net) under major suspense heads have been shown below as gross debit and credit balances for the last three years.

Position of balances under Suspense for the last three years

Name of Minor Head	2010-11			2009-10			2008-09		
	Dr	Cr	Net (Dr)	Dr	Cr	Net (Dr)	Dr	Cr	Net (Dr)
	<i>(Rupees in Crore)</i>								
101-PAO Suspense	78.76	(-)3.99	82.75	74.82	(-)9.38	84.20	70.23	1.26	68.97
102-Suspense Account (Civil)	778.18	697.85	80.33	633.60	601.55	32.05	523.37	508.56	14.71
110-Reserve Bank Suspense (Central Accounts Office)	(-)895.94	(-)917.15	21.21	(-)1038.00	(-)1404.86	366.86	(-)1131.78	(-)1253.51	1,21.73

(vii) MH 8670 Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicates cheques issued remained unencashed to end of 31st March 2011. During 2010-11, cheques worth ₹1,58,84.00 crore were issued, against which, cheques worth ₹1,60,75.50 crore were encashed, leaving a closing balance of ₹7,97.28 crore towards unencashed cheques. (Closing balance of unencashed as on 31st March 2010 is ₹9,88.77 crore).

(viii) Summary of Balances:

Annexure A&B to Appendix-VIII of the Finance Accounts depicts the acceptance by the Government of balances represented by this office and unreconciled difference between Ledgers and Broadsheets. Though differences between Ledgers and Broadsheets do not impact on the cash balance of the State Government, the clearance of differences ensures the quality of Accounts.

(ix) Contingency Fund: Against advances sanctioned from the Contingency Fund to meet unforeseen expenditure, an amount of ₹1.54 crore has remained unrecouped at the end of the year.

(x) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget) (unaudited figures): The Union Government transfers substantial funds directly to State Implementing Agencies/Non-Government Organisations (NGOs) for implementation of various schemes / programmes. These funds are not routed through the State Budget/ State treasuries and are therefore, not reflected in the accounts of the Government. However, details of such fund transfer (exceeding ₹10.00 crore during 2010-11) is captured from Central Plan Schemes Monitoring System (CPSMS) portal and given in Appendix-VII.

(xi) Information on Committed Liabilities and implications of major policy decision taken by the Government during the year or new schemes proposed in the budget for future cash flows do not find placed in the accounts for want of requisite information from the State Government.

ANNEXURE-A
STATEMENT OF RECEIPTS SHOWING MAJOR HEAD WISE RECEIPTS
UNDER MH 800 FOR THE YEAR 2010-11

Major Head	Total Receipts including MH 800	Receipts under MH 800	Percentage of Column 3 to Column 2
	<i>(Rupees in Lakh)</i>		
0075 Miscellaneous General Services	8,06,96.74	7,35,12.86	91.10
0515 Other Rural Development Programmes	5,35,34.43	5,35,31.95	100.00
0217 Urban Development	2,88,31.67	2,88,31.67	100.00
0406 Forestry and Wild Life	1,39,06.33	75,33.95	54.18
1051 Ports and Light Houses	86,49.37	86,49.37	100.00
0701 Major and Medium Irrigation	65,31.92	56,91.41	87.13
1456 Civil Supplies	38,61.70	38,61.70	100.00
0425 Co-operation	29,20.89	18,30.93	62.68
0801 Power	27,60.87	16,98.86	61.53
1054 Roads and Bridges	24,34.47	21,31.25	87.54
0401 Crop Husbandry	13,79.63	13,18.54	95.57
1452 Tourism	7,38.14	7,38.14	100.00
0235 Social Security and Welfare	6,85.41	6,85.41	100.00
0702 Minor Irrigation	5,16.03	4,77.84	92.60
0215 Water Supply and Sanitation	4,52.92	2,91.49	64.36
0506 Land Reforms	4,48.38	4,48.38	100.00
0405 Fisheries	3,88.13	2,32.56	59.92
0056 Jails	3,15.34	3,15.34	100.00
0403 Animal Husbandry	2,01.62	1,71.48	85.05
0220 Information and Publicity	13.03	7.00	53.73
0211 Family Welfare	2.75	2.75	100.00
0875 Other Industries	0.37	0.37	100.00
1056 Inland Water Transport	0.01	0.01	100.00
1055 Road Transport	0.01	0.01	100.00
0404 Dairy Development	0.01	0.01	100.00

ANNEXURE-B
STATEMENT OF EXPENDITURE SHOWING MAJOR HEAD WISE EXPENDITURE
UNDER MH 800 FOR THE YEAR 2010-11

Major Head	Total Expenditure including MH 800	Expenditure under MH 800	Percentage of Column 3 to Column 2
	<i>(Rupees in Lakh)</i>		
2801 Power	37,48,61.02	36,47,27.46	97.30
2236 Nutrition	26,29,99.53	22,50,00.00	85.55
5054 Capital Outlay on Roads and Bridges	10,37,04.82	11,57,73.08	111.64
3054 Roads and Bridges	9,01,11.25	6,04,30.71	67.06
2501 Special Programmes for Rural Development	7,82,29.28	4,59,83.78	58.78
5475 Capital Outlay on Other General Economic Services	2,07,42.18	1,58,42.55	76.38
3454 Census, Surveys and Statistics	1,45,44.70	1,06,56.73	73.27
2852 Industries	90,82.81	49,91.67	54.96
4250 Capital Outlay on Other Social Services	11,85.70	6,54.24	55.18
4070 Capital Outlay on Other Administrative Services	11,60.22	11,60.22	100.00
2875 Other Industries	8,14.06	5,10.76	62.74
2810 New and Renewable Energy	7,71.87	7,71.87	100.00
5053 Capital Outlay on Civil Aviation	1,50.00	1,50.00	100.00
4875 Capital Outlay on Other Industries	75.00	75.00	100.00
4403 Capital Outlay on Animal Husbandry	60.39	44.81	74.20

ANNEXURE-C
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (in Rupees)	Remarks
		From	To		
A.	Periodical Adjustments-				
1.	Appropriation for reduction of avoidance of debt	2048-101-05-320	8222-01-101-04-001	542,10,06,676	State Contribution to Sinking Fund
2.	A.P. State Government Insurance Fund	8011-105 & 107	2235-902 & 903	18,24,16,182	Amount met from A.P. State Government Life Insurance Fund
3.	Guarantee Redemption Fund	2070-797-10-320	8235-117-04-001	26,53,00,000	Contribution to Guarantee Redemption Fund
4.	Contributory Pension Scheme	2071-01-117-05	8342-117-05	4,91,188	Contribution to Contributory Pension Scheme of A.P. State Aided Educational Institutions
5.	Contributory Pension Scheme	2071-01-117-04	8342-117-04	156,02,65,170	Contribution to Contributory pension Scheme of A.P. State Govt., Employees
6.	State Disaster Response Fund	2245-05-101-04-002	8121-00-122-01-002	374,78,00,000	Contribution to State Disaster Response Fund
7.	National Disaster Response Fund	2245-05-101-04-001	8121-00-122-01-001	608,84,00,000	Contribution to National Disaster Response Fund
8.	Insurance and Pension Funds	2049-03-108-05-450	8011-00-105-01-000	153,93,96,018	Interest on Pension & Insurance Fund, etc.
9.	A.P. State Employees Group Insurance Funds	2049-03-108-07-450	8011-107-01-003	37,47,51,529	Interest on A.P. Group Insurance Fund
10.	Drainage Cess Fund	2711-03-797-04-630	8235-200-01	396	Transfer to Delta area Drainage Cess Fund
11.	Adjustment of Pro-rata Charges	2210-06-101-11-97-630	2210-80-800-90-000	7,75,286	Transfer of repair Charges- Pro-rata adjustment of Vehicle charges
12.	Adjustment of Pro-rata Charges	2211-104-10-97-630	2210-80-800-90-000	101,40,423	Transfer of repair Charges- Pro-rata adjustment of Vehicle charges
13.	Adjustment of Pro-rata Charges	2210-01-110-96-06	2210-80-800-04-90-000	30,65,023	Transfer of repair Charges- Pro-rata adjustment of Vehicle Charges.
14.	Religious and Charitable Endowment Funds	8235-00-103-01-000	2250-902-90-630	35,30,86,544	Amounts met from Hindu Charitable Funds

ANNEXURE-C
STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (in Rupees)	Remarks
		From	To		
15.	General Provident Fund	2049-03-104	8009-01-101	465,85,58,097	Interest adjustment on General Provident Fund
16.	Sericulture Development Fund	2851-797-04-630	8229-106-04	1,43,00,000	Transfer to Sericulture Development Fund
17.	State Disaster Response Fund	8121-122-01-001	2245-05-901-96-001	608,84,00,000	Expenditure met from State Disaster Response Fund
18.	National Disaster Response Fund	8121-122-01-002	2245-05-901-96-002	374,78,00,000	Expenditure met from National Disaster Response Fund
19.	A.P. Rural Development Fund	2515-902-96-930	8229-200-09-000	1087,38,22,000	Amount met from A.P. Rural Development Fund
20.	A.P. Road Development Fund	8229-00-200-09-000	5054-04-903-96	156,74,46,804	Amount met from A.P. Road Development Fund
21.	Central Road Fund	3054-04-797-04-631	8449-00-103	161,52,00,000	Transfer to Central Road Fund
22.	Central Road Fund	8449-00-103	5054-04-902	161,52,00,000	Amount met from Central Road Fund
23.	Tungabhadra Hydro Electric (Joint) Scheme	2801-01-103-80-630-631	8226-00-101-01-002	1,89,594	Depreciation Reserve Fund of Tungabhadra Hydro Electric (Joint) Scheme
24.	Tungabhadra Hydro Electric (Joint) Scheme	2801-01-103-80-450	0049-04-103-02	34,19,009	Interest on Capital of Tungabhadra Hydro Electric (Joint) Scheme
25.	Pension Contribution	2235-60-105-01-03	0071-01-101-81	30,28,000	Subscription & pension contributions
B.	Other Adjustments-				
1.	Assistance to HMDA	6217-01-796-03	2217-80-796-03	513,44,62,000	Assistance to HMDA for Outer Ring Road treated as Loan.
2.	Lapsed Deposits	8443-116-01-000	0075-101-01	1,09,920	Lapsed Deposits of Labour Act.
3.	Lapsed Deposits	8443-104-01-000	0075-101-01	2,21,261	Lapsing of Civil Court Deposits
4.	Lapsed Deposits	8443-101-01-000	0075-101-01	13,75,31,960	Lapsing of Revenue Deposits
5.	Lapsed Deposits	8443-103-01-000	0075-101-01	4,40,887	Lapsing of Security Deposits

Note:- 'Dr' item of Transfer entries are given under "From" column and 'Cr' items under 'To' column.

ANNEXURE-D
STATEMENT OF RESERVE FUNDS

Sl.No.	Description of Fund Account	Classification	Balance as on 31-03-2011 (Credit / Debit) (In Rupees)
A.	OPERATIVE		
1.	General and Other Reserve Funds of Government Commercial Departments	8121-00-101	Cr. 2,850
2.	Employees Welfare Fund	8121-00-117	Cr. 24,59,88,396
3.	State Disaster Response Fund	8121-122	NIL
4.	(a) Sinking Funds (Main Account)	8222-01-101	Cr. 39,32,57,39,157
	(b) Sinking Funds (Investment Account)	8222-02-101	Dr. 38,43,48,24,828
5.	Depreciation/Renewal Reserve funds of Government Commercial Departments	8226-101	Cr. 18,91,96,044
6.	Industrial Research & Development Funds (Main Account)	8229-106-SH (01)	Cr. 11,18,48,148
7.	Sericulture Development Fund	8229-106-SH (04)	Cr. 4,17,60,861
8.	Funds for Development Schemes (Main Account)	8229-200-SH (01)	Cr. 27,04,54,551
	Funds for Development Schemes (Investment Account)	8229-200-SH (02)	Dr. 7,11,46,836
9.	Andhra Pradesh Rural Development Fund	8229-200-SH (09)	Cr. 15,55,36,692
10.	Religious and Charitable Endowment Funds	8235-00-103	Cr. 1,31,14,12,372
11.	Guarantee Redemption Fund (Main Account)	8235-00-117	Cr. 6,67,99,96,500
	Guarantee Redemption Fund (Investment Account)	8235-00-120	Dr. 6,67,99,96,500
12.	Krishna, Godavari and Pennar Delta Drainage Cess Fund	8235-00-200-SH(01)	Dr. 35,98,01,416
B.	INOPERATIVE		
1.	Depreciation / Renewal Reserve Funds	8115-103	Cr. 19,17,73,708
2.	Depreciation Reserve Funds of Government Press & Water works	8226-102-SH(01) & (02)	Cr. 34,07,087
3.	Development Funds for Educational Purposes	8229-101	Cr. 64,16,884

ANNEXURE-D
STATEMENT OF RESERVE FUNDS

Sl.No.	Description of Fund Account	Classification	Balance as on 31-03-2011 (Credit / Debit) (In Rupees)
4.	Development Funds for Agricultural Purposes	8229-103	Cr. 3,84,77,208
5.	Industrial Research & Development Funds (Investment Account)	8229-106-SH (02)	Dr. 6,78,10,591
6.	Reserve Funds for Protection of Sugar Industry	8229-106-SH (03)	Cr. 33,908
7.	Electricity Development Funds	8229-110	
	(a) Electricity Machkund	8229-110-SH (01)-001	Cr. 5,43,36,837
	(b) Electricity Tungabhadra	8229-110-SH (01)-002	Cr. 1,21,77,932
	(c) Electricity Upper Sileru	8229-110-SH (01)-003	Cr. 69,11,494
	(d) Electricity Telangana HTA	8229-110-SH (01)-004	Cr. 9,51,500
8.	Industrial Plantation Fund	8229-200-SH (03)	Cr. 12,50,000
9.	Andhra Pradesh Distilleries	8229-200-SH (04)	Cr. 7,90,69,500
	Andhra Pradesh Distilleries Pollution Control Fund	8229-200-SH (05)	Cr. 1,54,01,851
	Andhra Pradesh Distilleries & Breweries	8229-200-SH (06)	Cr. 2,89,79,710
10.	Corpus Fund for upgradation of Public Libraries	8229-200-SH (08)	Cr. 3,57,34,500
11.	State Renewal Fund	8229-200-SH (07)	Cr. 2,31,46,80,769
12.	General Reserve Funds of Government Commercial Departments	8235-00-101	Cr. 1,82,012
13.	Zamindari Abolition Fund	8235-00-102	Cr. 2,65,397
14.	Ethyl Alcohol storage facilities Fund	8235-00-107	Cr. 5,24,164
15.	Security Adjustment Reserve	8235-00-200-SH (02)	Cr. 1,09,93,481
	Security Adjustment Reserve (Investment Account)	8235-00-200-SH (03)	Dr. (-)11,32,861

ANNEXURE-E
DETAILS OF ACCOUNTS EXCLUDED IN THE MONTHLY ACCOUNTS

Sl. No.	Month of Account	No. of Accounts excluded			
		Treasuries	Public Works PAOs	Forest PAOs	Other Accounts
1.	April 2010	...	1	...	1
2.	May 2010	...	3	1	...
3.	June 2010	...	...	...	...
4.	July 2010	...	2	...	...
5.	August 2010	...	...	...	1
6.	September 2010	...	...	...	1
7.	October 2010	...	...	...	...
8.	November 2010	...	...	...	1
9.	December 2010	...	...	...	...
10.	January 2011	1	...	...	1
11.	February 2011	...	...	...	1
12.	March 2011	...	...	...	...

Note: Due to non-receipt of certain accounts before closure of Monthly Civil Account of the particular month, the same were excluded. However the excluded accounts were subsequently incorporated in the succeeding month of account. It is further ensured that no account was left excluded before closure of March 2011(P). During 2010-11. On 6 occasions PAO New Delhi has delayed rendition of monthly accounts by 15 to 30 days.

APPENDIX-I
CASH BALANCES AND INVESTMENT OF CASH BALANCES

	On 1 st April, 2010	On 31 st March, 2011
<i>(Rupees in Lakh)</i>		
(a) General Cash Balances-		
1. Cash in Treasuries		
2. Deposits with Reserve Bank	25,91.58 ^(*)	(-)2,38,02.14
3. Deposits with other Banks	1,34.39	1,34.39
4. Remittances in Transit	4,96.63	4,96.63
Total	32,22.60^(A)	(-)2,31,71.12^(A)
5. Investments held in Cash Balance Investment Account (Major Head 8673)	22,74,09.99	45,34,36.64
Total- (a)	23,06,32.59	43,02,65.52
(b) Other Cash Balances and Investments-		
1. 8671 Departmental Balances-Civil-Cash with Departmental Officers, viz., Public Works Officers, Forest Officers, General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	91.23	91.49
2. 8672 Permanent Cash Imprest-Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	1,38.26	1,38.53
3. Investment out of Earmarked Funds	36,74,23.39	45,25,26.46
Total- (b)	36,76,52.88	45,27,56.48
Total- (a)+(b)	59,82,85.47	88,30,22.00

(*) There was a net difference of ₹1,10,37.69 lakh (Credit) between the figures reflected in the accounts ₹2,38,02.14 lakh (Credit) and that intimated by the Reserve Bank of India ₹1,27,64.45 lakh (Debit) regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of June, 2011 accounts, the net difference of 2010-11 to be reconciled is ₹8,49.45 lakh (Debit).

	Debit	Credit	Net
<i>(Rupees in Lakh)</i>			
i) Difference as on 31 st March, 2011	87,45.48	1,97,83.17	1,10,37.69(Cr)
ii) Cleared in the accounts upto June, 2011	85,42.72	1,93,11.75	1,07,69.03(Cr)
iii) Difference after the closing of June, 2011 accounts	2,02.76	4,71.42	2,68.66(Cr)

(A) Includes a debt of ₹1,21,80.49 lakh pertains to 8.5% Tax Free Special Bonds (Power Bonds) was adjusted in advance to Andhra Pradesh Government in 2010-11 instead of 2011-12 by RBI, Nagpur on 31-03-2011. Similar advance adjustment of 2010-11 instalment took place in 2009-10.

APPENDIX-I
CASH BALANCES AND INVESTMENT OF CASH BALANCES

EXPLANATORY NOTES

- (a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹3.32 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance⁽¹⁾ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

- (b) The limit for ordinary ways and means advances to the State Government was ₹8,80.00 crore with effect from 1st April, 2006. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time.

Without resorting to any Ways and Means Advance and Overdraft from Reserve Bank of India, Nagpur, the State Government maintained the minimum Cash Balance with the Bank on all the 365 days of the year, except for 3 days (₹1,34,97.00 lakh for 3 days & ₹83,18.00 lakh for 2 days) between 09-04-2010 to 11-04-2010 and repaid the entire advance of ₹2,18,15.00 lakh on 12-04-2010.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2010-11 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	362
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	Nil

(1) The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March but worked out by 16th April and not simply the daily balance on 31st March.

APPENDIX-I
CASH BALANCES AND INVESTMENT OF CASH BALANCES

- (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances 3
- (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken Nil
- (v) Number of days on which overdrafts were taken Nil
- (c) The balance of ₹1,34.39 lakh shown against “Deposits with Other Banks” represents the deposits with Westminster Bank, London (deposits made by the former Government of Nizam State). In view of the verdict of the House of Lords, the United Kingdom, in an appeal suit, the balance remains frozen with the Bank for the time being and is therefore not available to the State Government.
- (d) The transaction under the head “Remittance in Transit” represent remittances between treasuries and currency chests remained unadjusted as on 31st March, 2011.
- (e) The following is an analysis of investments held in Cash Balance Investment Account:-

	Opening Balance on 1st April, 2010	Purchases during 2010-2011	Sales during 2010-2011	Closing Balance on 31st March, 2011	Interest realised during the year
	<i>(Rupees in Lakh)</i>				
Short-term investments- Government of India Treasury Bills	DR 22,74,09.99	7,31,78,73.34	7,54,38,99.99	45,34,36.64	1,23,76.30
Total	DR 22,74,09.99	7,31,78,73.34	7,54,38,99.99	45,34,36.64	1,23,76.30

- (f) The details of investments out of earmarked funds are given in the Statement No.19. Securities of the face value of ₹76.98 lakh were transferred to (i) a Government Company, the Hyderabad Chemicals and Fertilizers Limited, Hyderabad (now a subsidiary of Andhra Pradesh State Agro-Industries Corporation, Hyderabad (₹7.44 lakh)) and (ii) a Joint Stock Company - The Azamjahi Mills, Hyderabad (₹69.54 lakh) in 1969 (since taken over by the National Textile Corporation Limited) under the Sick Textile undertakings (Nationalisation Act, 1974) to enable them to raise funds on the strength of these Securities. Government initiated legal proceedings for return of Securities against the Central Bank of India, with whom the Azamjahi Mills had pledged them. Further developments are awaited.

Errata to Finance Accounts of Government of Andhra Pradesh for 2010-11

Page No.	Reference	For	Read
(iv)	2 nd para, 6 th line	Appendices (IX and X)	Appendix X
3	7 th item, 4 th line	recoveries in arrear	recoveries in arrears
22	5 th line	unjusted AC Bills	unadjusted AC Bills
24	(iv) 1 st line	on close of accounts	on closure of accounts
26	Item(xi), 3 rd line	placed	place
84	1601-01-109	Calamity Relief Fund	State Disaster Response Fund
93	1 st line	More Rece pts	More Receipts
108	Page Number	(Page Number not clear)	108
122	2235-02-001 last column	480.	480.21
129	MH 102, 5 th line	Esturine	Estuarine
135	MH 155, last line	canel)	canal)
140	MH 198, 4 th line from below	to Papnnapet)	to Papannapet)
148	Footnote (#)	not intim	not intimidated
190	4425-107(e), 3 rd line	Band Ltd.,	Bank Ltd.,
197	MH 121	Right Branch	Right Bank
213	(c)	ngabhadra	Tungabhadra
230	item (aa), 7 th column	(Print not clear)	44,20.81
275	7 th item, 1 st column	(Print not clear)	XXVI
279	6003, 10 th line from below	(Print not clear)	Government
312	6402-102-(06), 2 nd line	Harnesting of	Harvesting of
369	8229-200(iv), last line	Control	Control Board
370	2 nd line from top	Board	Delete the word "Board"
432	2 nd item, 3 rd column from right	(Print not clear)	(-)723.43
466	Item 16 and 18, 1 st line	Pennar Delat	Pennar Delta
496	Item 30, 8 th Column	(Print not clear)	1,79.33



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