

**GOVERNMENT OF ANDHRA PRADESH**

**ACCOUNTS AT A GLANCE  
2014-2015**

**ACCOUNTANT GENERAL  
(Accounts and Entitlements)  
ANDHRA PRADESH & TELANGANA, HYDERABAD**

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## **PREFACE**

The publication, ‘**Accounts at a Glance**’, is prepared annually under the directions of the Comptroller and Auditor General of India, and is intended to distil and make more accessible the voluminous information contained in the Finance and Appropriation Accounts that are placed every year before the appropriate Legislatures in accordance with Article 151(2) of the Constitution of India. In view of the bifurcation of the State of Andhra Pradesh and formation of separate state of Telangana w.e.f. 02 June 2014 as per the Re-organisation Act of Andhra Pradesh 2014, the Finance Accounts of Andhra Pradesh are prepared for the period 02 June 2014 to 31 March 2015, and Appropriation accounts are prepared for the period 01 April 2014 to 31 March 2015.

As always, suggestions and comments are welcome.

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Sd/-

**Place: Hyderabad**  
**Date: 26/07/2016**

**ACCOUNTANT GENERAL (A&E)**  
**ANDHRA PRADESH & TELANGANA**

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# CHAPTER I

## OVERVIEW

### 1.1 Introduction

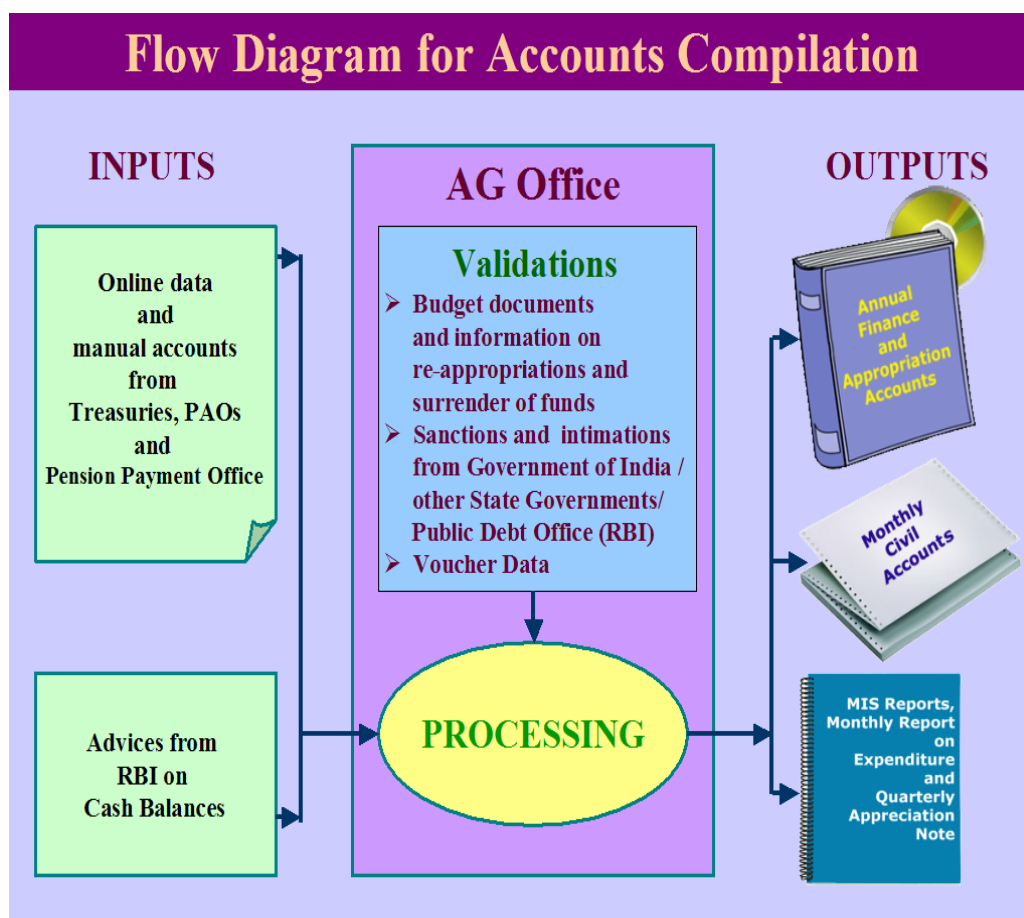
The Accountant General (Accounts and Entitlements), Andhra Pradesh & Telangana compiles the accounts of receipts and expenditure of the Government of Andhra Pradesh. This compilation is based on the initial accounts rendered by the District Treasuries and Pay and Accounts Offices (PAOs) of the State Government, information received from the Government of India and other State Governments on their financial transactions with the Government of Andhra Pradesh and intimations (known as advices) of the Reserve Bank of India regarding changes to the State's Cash Balance. Based on these, the Accountant General (A&E), A.P & Telangana furnishes the Monthly Civil Accounts to the Finance Department. At the end of the year, after audit by the Principal Accountant General (G&SSA), Andhra Pradesh & Telangana, and certification by the Comptroller and Auditor General of India, the Accountant General (A&E) submits the Finance Accounts and the Appropriation Accounts of the State Government to the Governor and the Finance Department for placing before the State Legislature.

### 1.2 Structure of Accounts

#### 1.2.1 Government Accounts are kept in three parts:

<b>Part I CONSOLIDATED FUND</b>	<p>Comprises all receipts of the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon)</p> <p>All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), is met from this Fund.</p>
<b>Part II CONTINGENCY FUND</b>	<p>The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorisation by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund.</p> <p>The corpus of this Fund for the Government of Telangana is ₹50 crore.</p>
<b>Part III PUBLIC ACCOUNT</b>	<p>All Public Moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee.</p> <p>The Public Account comprises repayables like Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous transactions (adjusting entries pending booking to final heads of account), Remittances between accounting entities and Cash Balance.</p>

## 1.2.2 Compilation of Accounts



## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

The two volumes of the Finance Accounts contain details of the receipts and disbursements of the Government for the year. Volume I contains the certificate of the Comptroller and Auditor General of India, summarised statements of overall receipts and disbursements and 'notes to accounts' containing the summary of significant accounting policies, quality of accounts and other disclosures ; Volume II contains other summarised statements (Part-I), detailed statements (Part-II) and appendices (Part-III).

Receipts and Disbursements of the State Government during 2014-15 are as below:

(In ₹ Crore)

<b>Receipts (Total: 86,736)</b>	<b>Revenue (Total : 65,695)</b>	Tax Revenue	<b>41,303</b>
		Non Tax Revenue	<b>8,181</b>
		Grants-in-Aid & Contributions	<b>16,211</b>
	<b>Capital (Total : 21,041)</b>	Recovery of Loans and Advances	<b>296</b>
		Capital Receipts	<b>...</b>
		Borrowings and other Liabilities <sup>(*)</sup>	<b>20,745</b>
<b>Disbursements (Total: 86,736)</b>	<b>Revenue</b>	<b>79,471</b>	
	<b>Capital</b>	<b>6,520</b>	
	<b>Loans and Advances</b>	<b>745</b>	

Note: The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

(\*) Borrowings and other Liabilities: Net of Public Debt (Receipts-Disbursements) + Net of Contingency Fund + Net of Public Account (Receipts - Disbursements) + Net of Opening and Closing Cash Balance.

In addition to the Budget approved for the year by Andhra Pradesh Legislature, Government of India transfers funds directly to State Implementing Agencies and Non Government Organisations (NGOs) in the State for spending on various schemes and programmes. Such transfers (₹166 crore) are not reflected in the accounts of the State Government, but have been shown at Appendix VI in Volume II of the Finance Accounts.

### **1.3.2 Appropriation Accounts**

Under the Constitution, no expenditure can be incurred by the Government except with the authorisation of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The budget of Government of Andhra Pradesh has 16 charged Appropriations and 40 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriations authorised by the Legislature through the Appropriation Act of each year.

At the end of the year, the expenditure of Government of Andhra Pradesh against the budget approved by the Legislature, showed a net savings of ₹5,253 crore (4 per cent of estimates) Certain grants, showed substantial savings, like General Administration & Elections (52 per

cent under Capital), Excise Administration (50 per cent under Capital), Medical & Health (58 per cent under loans), Backward Classes Welfare (31 per cent under Revenue), Women & Child welfare & Disabled (81 per cent under Capital), Fiscal Administration, Planning, Surveys & Statistics (30 per cent under Revenue, 66 per cent under Capital), showed substantial savings.

#### 1.4 Abstract Contingent (AC) Bills

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting service heads. Detailed Contingent (DC) bills are required to be presented subsequently along with supporting documents within a period of 90 days. Delayed submission or prolonged non-submission of supporting DC bills, renders the expenditure under AC bills opaque. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final. Details of outstanding AC bills as on 31 March 2015 are given below:

Year	AC Bills Drawn <sup>(#)</sup>		DC Bills submitted		Pending AC Bills	
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
<b>Upto 2010-11</b>	1,02,802	2,118.21	1,02,328	2,045.96	474	72.25
<b>2011-12</b>	2,365	926.02	2,323	917.50	42	8.52
<b>2012-13</b>	1,945	591.95	1,865	587.09	80	4.86
<b>2013-14</b>	3,132	1,165.14	2,894	1,020.73	238	144.41
<b>2014-15 (01 April 2014 to 01 June 2014)</b>	1,768	253.78	1,657	244.51	111	9.27
<b>2014-15 (02 June 2014 to 31 March 2015)</b>	894	540.26	397	148.79	497	391.47
<b>Total</b>	<b>1,12,906</b>	<b>5,595.36</b>	<b>1,11,464</b>	<b>4,964.58</b>	<b>1,442</b>	<b>630.78</b>

(#) Excludes AC bills of departmental PAOs (i.e., PAO Andhra Pradesh Bhavan, New Delhi, and PAO Andhra Pradesh Legislature.

AC bills amounting to ₹22.61 crore (4.18 per cent of the total amount drawn against AC bills drawn between 02 June 2014 to 31 March 2015), were drawn by treasuries in March 2015 alone, and of this ₹1.2 crore was drawn on the last day of the financial year.

## 1.5 Personal Deposit (PD) Accounts

The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. Certain PD accounts are required to be closed on the last working day of the financial year and the unspent balances remitted back to Government accounts by minus debit of the balance to the relevant service head. Status of PD Accounts during the period 02 June 2014 to 31 March 2015 is given below:

Opening balance as on 02 June 2014		Additions during the period 02 June 2014 to 31 March 2015		Closed during the period 02 June 2014 to 31 March 2015		Closing balance	
No. of PD Accounts	Amount (₹in crore)	No. of PD Accounts opened	Amount (₹in crore)	No. of PD Accounts closed	Amount (₹in crore)	No. of PD Accounts	Amount (₹in crore)
43,467	8,947.86	243	36,979.34	13	32,457.54	43,697	13,469.66

## 1.6 Sources and Application of Funds

### 1.6.1 Ways and Means Advances

Reserve Bank of India (RBI) extends Ways and Means Advances (WMA) and Overdraft (OD) facilities to enable State Governments to tide over temporary shortfalls in their cash balances. During 2014-15, Government of Andhra Pradesh has maintained minimum Cash Balance for 291 days without resorting to Ways and Means Advance and Overdraft, 7 days by taking Ordinary Ways and Means Advance, 2 days by taking Special Ways and Means Advance and 6 days by taking overdraft from Reserve Bank of India, Nagpur.



## Sources and Application of Funds

(In ₹ Crore)

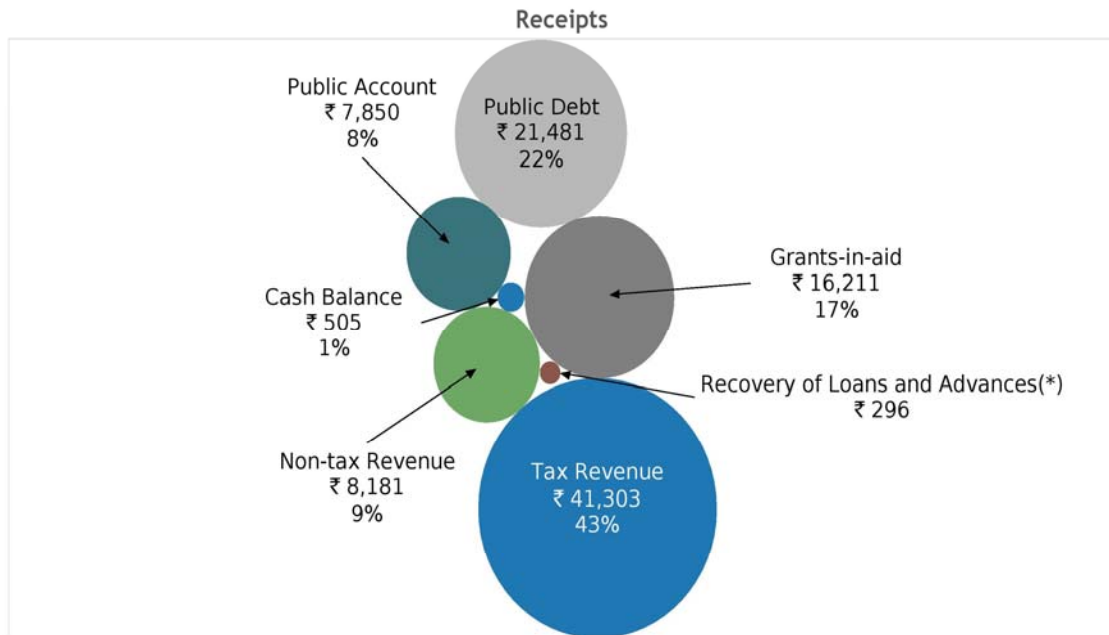
	PARTICULARS	AMOUNT
	Opening Cash Balance as on 02.06.2014	(-)76
	Revenue Receipts	65,695
	Recovery of Loans & Advances	296
	Capital Receipts	...
	Public Debt*	21,481
	Small Savings, Provident Fund & Others*	1,853
<b>SOURCES</b>	Reserves & Sinking Funds*	1,934
	Deposits Received*	38,070
	Civil Advances Repaid*	41
	Suspense Account*	3,50,619
	Remittances*	7,949
	Contingency Fund	3
	<b>TOTAL</b>	<b>4,87,865</b>
	Revenue Expenditure	79,471
	Capital Expenditure	6,520
	Loans Given	745
	Repayment of Public Debt*	9,099
	Small Savings, Provident Fund & Others*	1,109
<b>APPLICATION</b>	Reserves & Sinking Funds*	2,001
	Deposits Spent*	33,040
	Civil Advances Given*	41
	Suspense Account*	3,47,193
	Remittances*	9,232
	Contingency Fund	(-)5
	Closing Cash Balance as on 31-03-2015	(-)581
	<b>TOTAL</b>	<b>4,87,865</b>

Note: (i) Items indicated with '\*' are gross figures, and are eventually to be netted off, reducing the 'Total'.

(ii) The Suspense accounts include ₹1, 15,936 crore invested in treasury bills which is shown on the 'Application' side, and ₹1, 19,490 crore worth of treasury bills sold through the RBI (a process known as 'rediscounting' and or 'matured value' of treasury bills) which is shown on the 'Sources' side.

(iii) The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

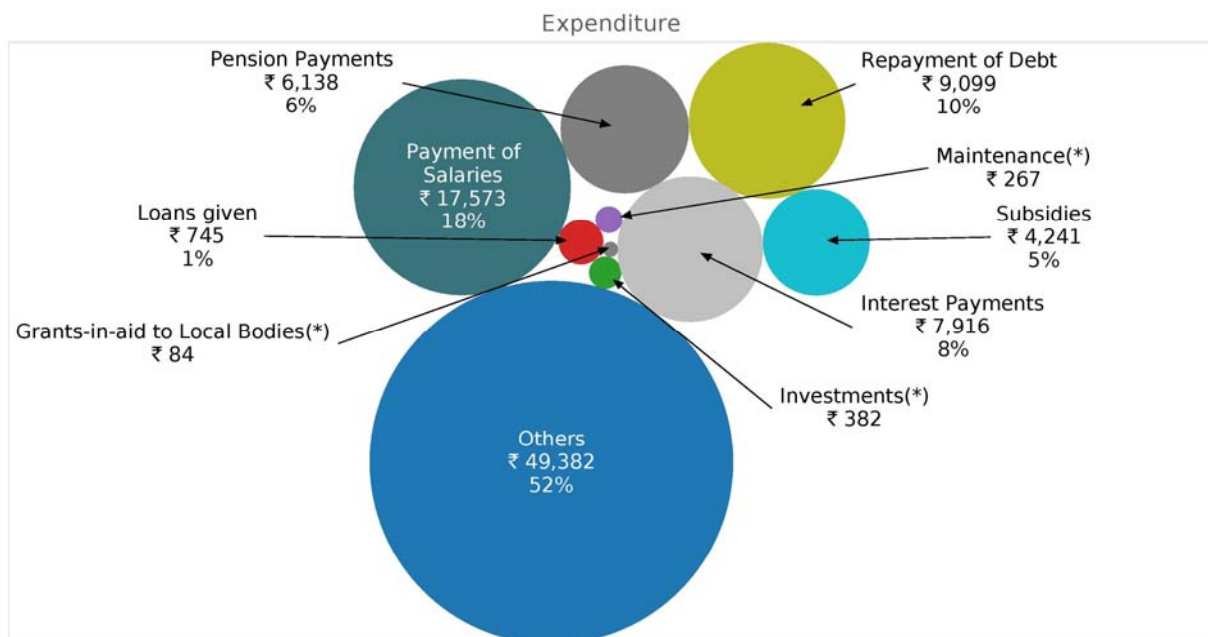
### 1.6.2 Where the Rupee came from



Note: Public Account and Cash Balance components above are taken as 'net' and not 'gross' as shown in the Sources & Application Table (para 1.6). The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

(\*) Negligible – less than 0.5 P

### 1.6.3 Where the Rupee went



Note: (i) Others include Capital Expenditure (₹6,520 crore) and components other than above.

(ii) The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

(\*) Negligible – less than 0.5 P

## 1.7 Highlights of Accounts

(In ₹ Crore)

Component	Budget Estimates	Actual Expenditure	Percentage of actuals	
			B.E	GSDP <sup>(S)</sup>
1. Tax Revenue <sup>(@)</sup>	54,236	41,303	76	8
2. Non-Tax Revenue	9,011	8,181	91	2
3. Grants-in-aid & Contributions	28,831	16,211	56	3
4. Revenue Receipts (1+2+3)	92,078	65,695	71	13
5. Recovery of Loans & Advances	1,922	296	15	...
6. Borrowings & Other Liabilities <sup>(B)</sup>	12,064	20,745	172	4
7. Capital Receipts (5+6)	13,986	21,041	150	4
8. Total Receipts (4+7)	1,06,064	86,736	82	17
9. Non-Plan Expenditure <sup>(*)</sup>	79,391	66,921	84	13
10. NPE on Revenue Account	78,977	66,471	84	13
11. NPE on Interest Payments out of 10	9,676	7,916	82	2
12. NPE on Capital Account	414	450	109	...
13. Plan Expenditure <sup>(*)</sup>	26,673	19,815	74	4
14. PE on Revenue Account	19,165	13,000	68	2
15. PE on Capital Account	7,508	6,815	91	1
16. Total Expenditure (9+13) <sup>(¥)</sup>	1,06,064	86,736	82	17
17. Revenue Expenditure (10+14)	98,142	79,471	81	15
18. Capital Expenditure (12+15) <sup>(#)</sup>	7,922	7,265	92	1
19. Revenue Deficit (4-17)	6,064	13,776	227	3
20. Fiscal Deficit (4+5-16)	12,064	20,745	172	4

<sup>(@)</sup> Includes State's share of Union Taxes of ₹11,446 crore.

<sup>(S)</sup> GSDP figure of ₹5, 20,030 crore adopted as provided by Central Statistical Office, Government of India.

<sup>(#)</sup> Expenditure on Capital Account includes Capital Expenditure (₹6,520 crore) and Loans and Advances disbursed (₹745 crore)

<sup>(\*)</sup> Expenditure includes Loans and Advances under Non-plan (₹377 crore) and under Plan (₹368 crore) and excludes expenditure on Public Debt (₹9,099 crore).

<sup>(¥)</sup> Expenditure does not include Public Debt as net of Public Debt has been taken under Borrowings and Liabilities

<sup>(B)</sup> Borrowings and other liabilities: Net (Receipts-Disbursements) of Public debt (₹12,382 crore) + Net of Contingency fund (₹ 8 crore) + Net (Receipts- Disbursements) of Public Account (₹7,850 crore) + Net of Opening and Closing cash balance (₹ 505 crore).

Note: The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

There is Revenue Deficit of ₹13,776crore (₹344 crore (Revenue Surplus) in 2013-14) and Fiscal Deficit of ₹20,745crore (₹18,041 crore in 2013-14) represented 3 per cent and 4 per cent of the Gross State Domestic Product (GSDP)<sup>1</sup> respectively. The Fiscal Deficit constituted 24 per cent of total expenditure. Around 49 per cent of the Revenue Receipts (₹65,695 crore) of the State Government was spent on Committed Expenditure like Salaries<sup>2</sup> (₹17,840crore), Interest Payments (₹7,916 crore) and Pensions (₹6,138 crore).

## 1.8 What the Deficit and Surplus indicate

<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit /Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the borrowings should be invested in capital projects.

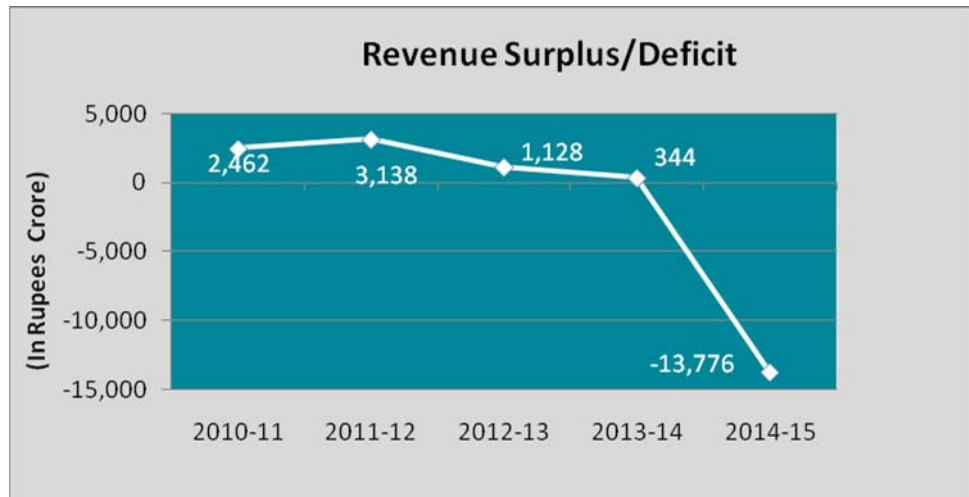
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. Prudent financial management involves the generation of an annual Revenue Surplus, Revenue Receipt exceeding Revenue Expenditure.

Andhra Pradesh, which enacted its FRBM Act in 2005, maintained Revenue Surplus since 2006-07 onwards. During 02.06.2014 to 31.03.2015 the State Govt had Revenue Deficit of ₹13,776 crore. State of Andhra Pradesh has maintained Fiscal Deficit - GSDP ratio at 3 per cent in 2010-2011, 4 per cent in subsequent financial years.

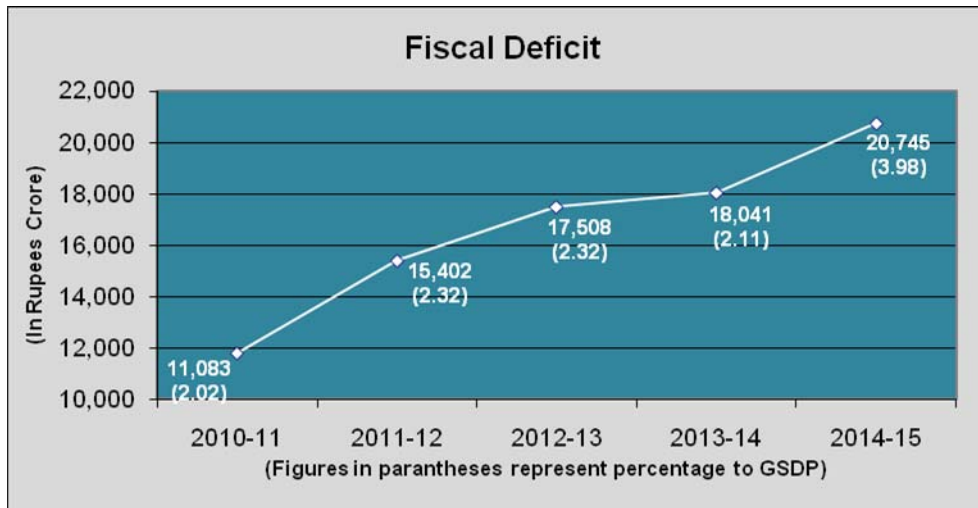
<sup>1</sup> GSDP figures in this publication are adopted as provided by the Central Statistical Office, Government of India, for the revised current figures of previous years and for current year.

<sup>2</sup> Includes detailed heads 010-Salaries (₹15,049crore), 020-Wages (₹18 crore), 030-Overtime allowance (0.06 crore), 270/273-Work charged establishment (₹267 crore) & 310/311-Grants-in-Aid towards salaries (₹2,506 crore).

**1.8.1 Trend of Revenue Surplus/Deficit:**

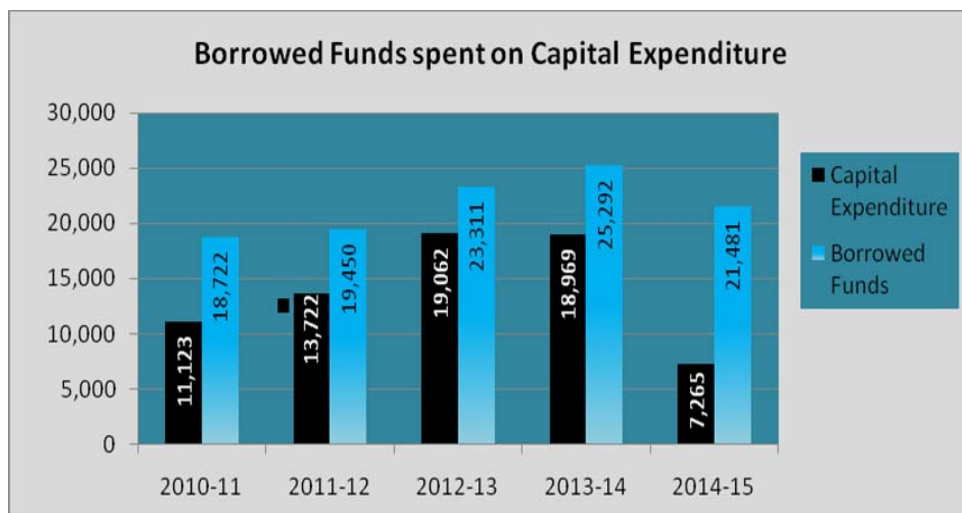


**1.8.2 Trend of Fiscal Deficit:**



Note: GSDP figures in this publication are adopted as provided by the Central Statistical Office, Government of India

**1.8.3 Proportion of borrowed funds spent on Capital Expenditure.**



The extent to which the Fiscal Deficit, as presented by borrowed funds, has been channelised towards the creation of capital assets is an indicator of prudent financial management. Out of the borrowings of ₹21,481 crore an amount of ₹7,265 crore was utilised to meet Capital Expenditure (including ₹745 crore disbursed as Loans & Advances).

Normally, Public Debt is discharged through the use of Revenue Surplus. In the year 2014-15 the State Government had Revenue Deficit of ₹13,776 crore which was insufficient to meet the Public Debt discharged during the year (₹9,099crore).

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## CHAPTER II

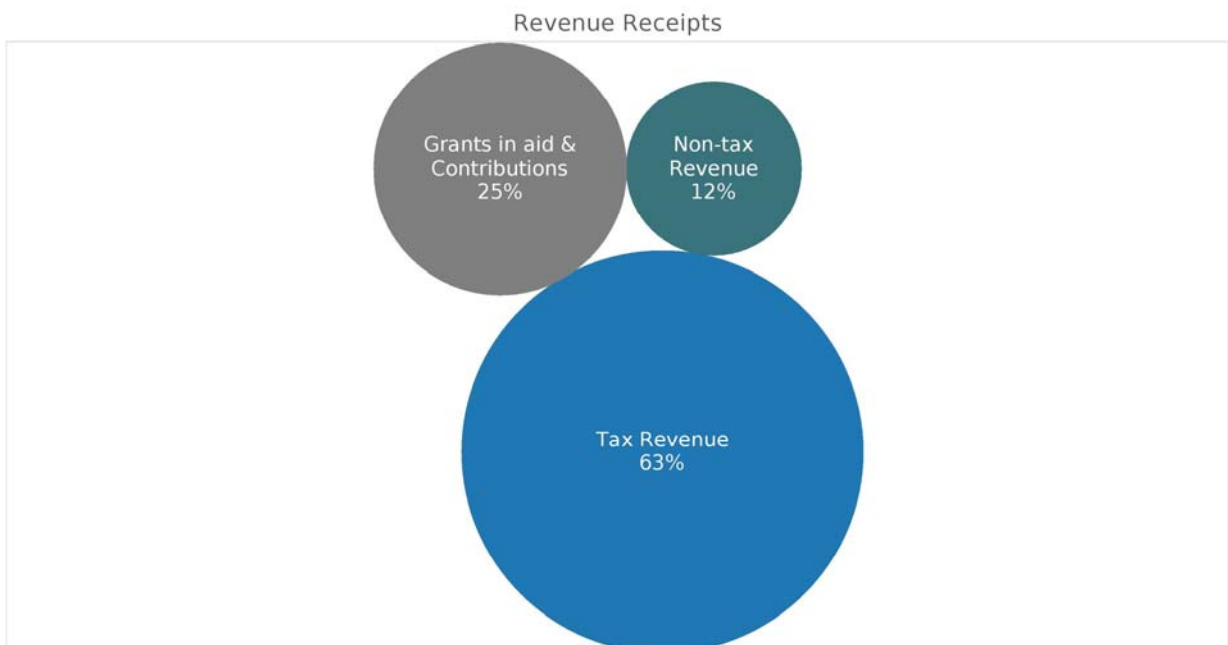
### RECEIPTS

#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2014-15 were ₹86,736 crore.

#### 2.2 Revenue Receipts

<b>Tax Revenue</b>	Comprises taxes collected and retained by the State and State's share of union taxes under Article 280(3) of the Constitution.
<b>Non-Tax Revenue</b>	Includes interest receipts, dividends, profits etc.
<b>Grants in Aid and Contributions</b>	Grants-in-aid represent central assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from Foreign Governments and channelised through the Union Government. In turn, the State Government also gives Grants-in-aid to Panchayati Raj Institutions, Autonomous Bodies etc.



## Revenue Receipt Components (2014-15)

(In ₹ Crore)

Components	Actuals
<b>A. Tax Revenue</b>	<b>41,303</b>
Taxes on Income & Expenditure	7,099
Taxes on Property & Capital Transactions	2,730
Taxes on Commodities & Services	31,474
<b>B. Non-Tax Revenue</b>	<b>8,181</b>
Interest Receipts, Dividends and Profits	4,599
General Services	284
Social Services	1,406
Economic Services	1,892
<b>C. Grants-in-aid &amp; Contributions</b>	<b>16,211</b>
<b>Total – Revenue Receipts</b>	<b>65,695</b>

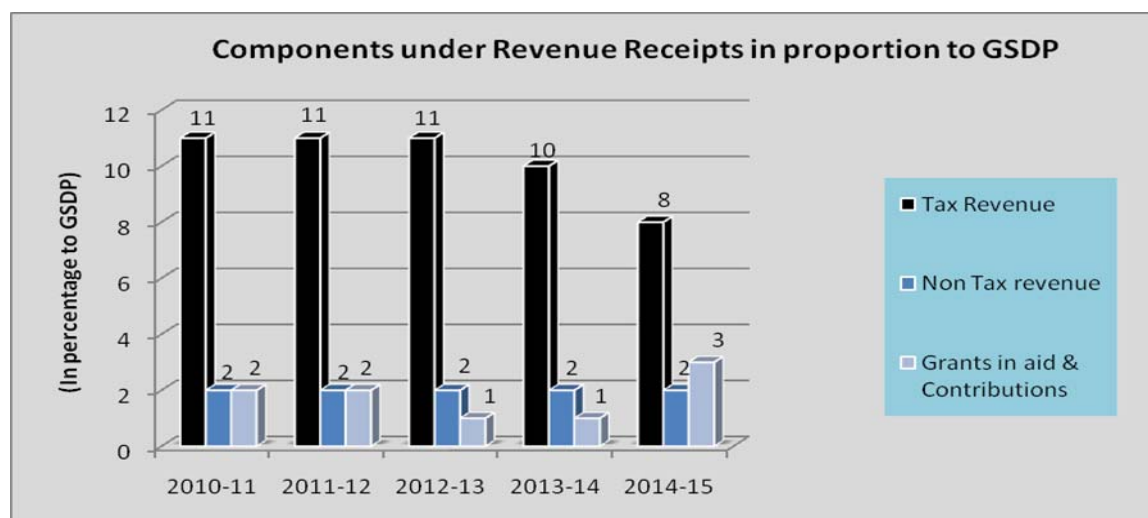
### 2.3 Trend of Receipts

(In ₹ Crore)

Component	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Tax Revenue</b>	60,376 (10)	71,034 (11)	80,146 (11)	86,255 (10)	41,303 (8)
<b>Non-Tax Revenue</b>	10,720 (2)	11,694 (2)	15,999 (2)	15,473 (2)	8,181 (2)
<b>Grants-in-aid</b>	9,900 (2)	10,825 (2)	7,685 (1)	8,991 (1)	16,211 (3)
<b>Total Revenue Receipts</b>	80,996 (14)	93,553 (14)	1,03,830 (14)	1,10,719 (13)	65,695 (13)
<b>GSDP</b>	<b>5,83,762</b>	<b>6,62,592</b>	<b>7,54,409</b>	<b>8,54,822</b>	<b>5, 20,030</b>

Note: (i) Figures in parentheses represent percentage to GSDP. GSDP figures in this publication are adopted as provided by the Central Statistical Office, Government of India.

(ii) The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).





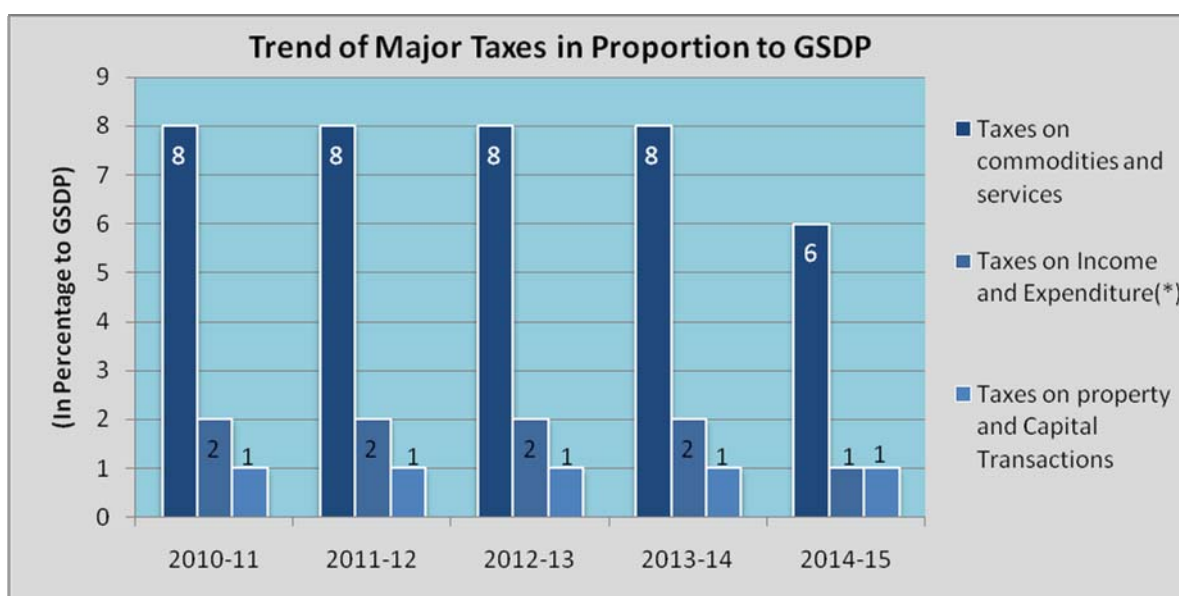
### 2.3.1 Sector-wise Tax Revenue

The sector-wise details are given below:

(In ₹ Crore)

Component	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on Income and Expenditure	9,593 (3)	11,076 (3)	12,221 (3)	12,864 (3)	7,099 (1)
Taxes on Property & Capital Transactions	4,123 (1)	4,710 (1)	5,461 (1)	4,667 (1)	2,730 (1)
Taxes on Commodities and Services	46,660 (15)	55,248 (15)	62,464 (15)	68,724 (15)	31,474 (6)
<b>Total Tax Revenue</b>	<b>60,376</b>	<b>71,034</b>	<b>80,146</b>	<b>86,255</b>	<b>41,303</b>

Note: The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).



(\*) Primarily net proceeds of Central share to the State

### 2.4 Performance of State's Own Tax Revenue Collection

(In ₹ Crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			₹	Percentage to GDP
2010-11	60,376	15,237	45,139	8
2011-12	71,034	17,751	53,283	8
2012-13	80,146	20,271	59,875	8
2013-14	86,255	22,132	64,123	8
2014-15	41,303	11,446	29,857	6

Note: (i) GSDP figures in this publication are adopted as provided by Central Statistical Office, Government of India

(ii) The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

The proportion of the State's Own Tax Revenues to GSDP has been consistently higher than the bench mark of 6.8 per cent set by the Twelfth Finance Commission. However, it is only 6 percent in 2014-15.

## 2.5 Efficiency of Tax Collection:

### A. Taxes on Property and Capital Transactions

(In ₹ Crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue collection	4,124	4,710	5,461	4,667	2,730
Expenditure on collection	173	209	243	222	139
Percentage of Efficiency of tax collection	4	4	4	5	5

Note: The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

### B. Taxes on Commodities and Services

(In ₹ Crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue collection	46,660	55,248	62,464	68,724	31,474
Expenditure on collection	590	658	733	857	536
Percentage of Efficiency of tax collection	1	1	1	1	2

Note: The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

## 2.6 Trend in State's share of Union Taxes over the past five years

(In ₹ Crore)

Major Head description	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation Tax	5,956	6,987	7,282	7,443	4,033
Taxes on Income other than Corporation Tax	3,147	3,549	4,359	4,901	2,881
Taxes on Wealth	12	27	12	21	11
Customs	2,664	3,078	3,369	3,611	1,868
Union Excise Duties	1,938	1,991	2,289	2,550	1,027
Service Tax	1,520	2,119	2,960	3,606	1,626
<b>State's share of Union Taxes</b>	<b>15,237</b>	<b>17,751</b>	<b>20,271</b>	<b>22,132</b>	<b>11,446</b>
<b>Total Tax Revenue</b>	<b>60,376</b>	<b>71,034</b>	<b>80,146</b>	<b>86,255</b>	<b>41,303</b>
<b>Percentage of Union Taxes to total Tax Revenue</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>26</b>	<b>28</b>

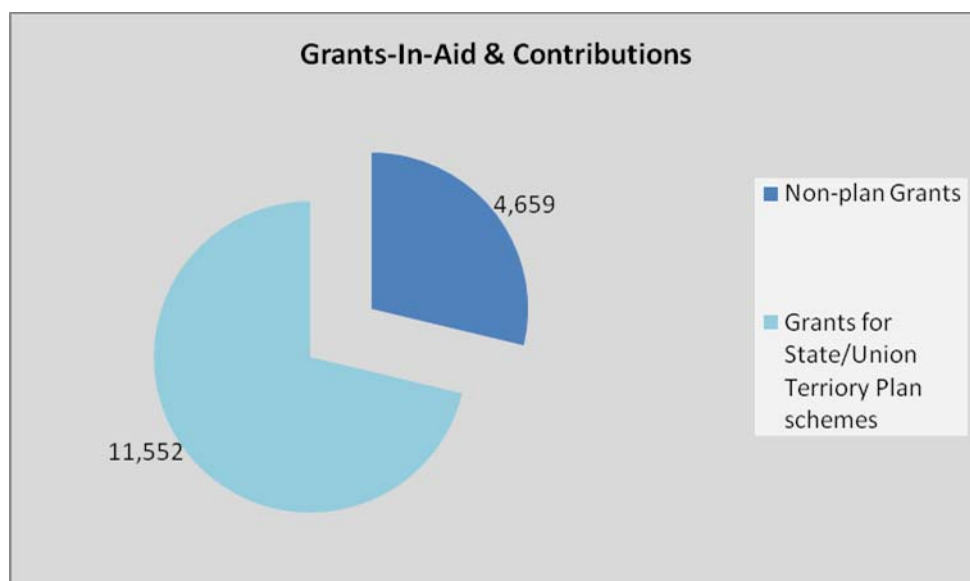
Note: The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

## 2.7 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise,

- Non-plan Grants
- Grants for State/Union Territory Plan schemes

Total receipts during 2014-2015 under Grants-in-aid were ₹ 16,211 crore as shown below.



The share of Non-plan Grants in total Grants-in-aid decreased from 38 per cent during 2013-14 to 29 per cent in 2014-15. The decrease is mainly due to bifurcation of State. The share of Grants for plan schemes increased over previous year when compared to budget estimates. State received ₹11,552 crore (112 per cent of the budget estimate of ₹10,313 crore) against ₹5,558 crore (48 per cent) received last year for plan schemes.

## 2.8 Public Debt

### Trend of Public Debt (net) over the past 5 years

Description	(In ₹ Crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Internal Debt	10,154	10,918	15,597	17,893	13,191
Central Loans	687	1,771	37	114	(-)809
Total Public Debt	10,841	12,689	15,634	18,007	12,382

Note: The actual figures of Receipts and Disbursements are for the period 02 June 2014 to 31 March 2015

In 2014-15, 8 loans at par totalling ₹11,000 crore at interest rates varying from 8.06 per cent to 9.08 per cent and redeemable in the year 2024 & 2025 were raised from the open market. In addition, the State Government raised ₹9,448 crore from financial institutions, Interstate suspense adjustment due to bifurcation of state amounting to credit of ₹587 crore. Thus the Internal Debt totalled ₹21,035 crore. Government also received ₹446 crore from Government of India as Loans and Advances.

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## **CHAPTER III** **EXPENDITURE**

### **3.1 Introduction**

Expenditure is classified as Revenue Expenditure (which is used to meet the day-to-day running of the Government), and Capital Expenditure (which is used to create permanent assets, or to enhance the utility of such assets or to reduce permanent liabilities). Expenditure is further classified under Plan and Non-plan.

<b>General Services</b>	Includes Justice, Police, Jail, PWD, Pension etc.
<b>Social Services</b>	Includes Education, Health & Family Welfare, Water Supply , Welfare of SC-ST etc.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

### **3.2 Revenue Expenditure**

The shortfall of Revenue Expenditure against budget estimates during the past five years is given below:

	(In ₹ Crore)				
Description	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Budget Estimates</b>	87,100	97,169	1,12,342	1,26,749	98,142
<b>Actuals</b>	78,534	90,415	1,02,702	1,10,375	79,471
<b>Gap</b>	8,566	6,754	9,640	16,374	18,671
<b>Percent of gap over BE</b>	10	7	9	13	19

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

The shortfall of Revenue Expenditure against budget estimates, is to be viewed in the light of the State Government's commitment under the FRBM Act, to be at least Revenue deficit neutral if not generate a Revenue Surplus. Around 40 per cent of the revenue expenditure was "committed", on Salaries<sup>3</sup> (₹17,538crore), Interest Payments (₹7,916 crore) and Pensions (₹6,138 crore).

<sup>3</sup> Includes detailed heads 010-Salaries (₹14,773crore), 020-Wages (₹17 crore), 030-Overtime allowance (0.06 crore), 270/273, Work charged establishment (₹242 crore) & 310/311-Grants-in-aid towards salaries (₹2,506 crore).

The position of Committed Revenue Expenditure over the last five years is given below:

(In ₹ Crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue expenditure	78,534	90,415	1,02,702	1,10,375	79,471
Committed Revenue Expenditure <sup>(*)</sup>	42,724	48,067	53,342	58,940	31,592

(\*) Salary component excludes Capital Expenditure on salary

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

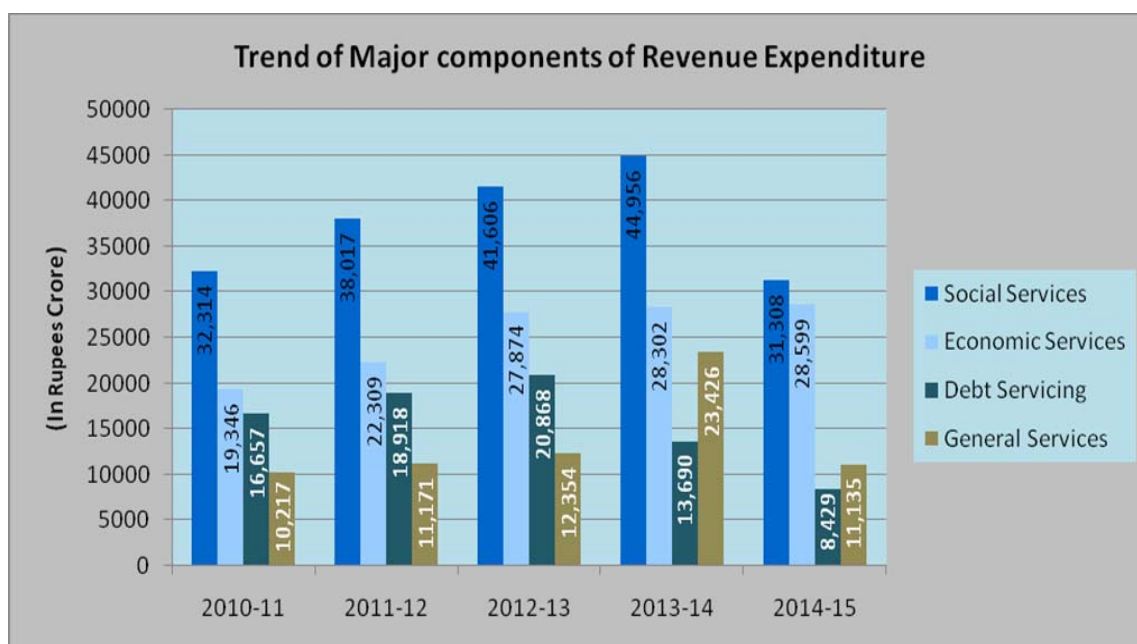
### 3.2.1 Sectoral Distribution of Revenue Expenditure (2014-15)

(In ₹ Crore)

Component	Amount	Percent
<b>A. Fiscal Services</b>	<b>677</b>	<b>1</b>
(i) Collection of Taxes on Property and Capital transactions	139	...
(ii) Collection of Taxes on Commodities and Services	536	...
(iii) Other Fiscal Services	2	...
<b>B. Organs of State</b>	<b>514</b>	<b>1</b>
<b>C. Interest Payments and Servicing of Debt</b>	<b>8,429</b>	<b>10</b>
<b>D. Administrative Services</b>	<b>3,722</b>	<b>5</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>6,138</b>	<b>8</b>
<b>F. Social Services</b>	<b>31,308</b>	<b>39</b>
<b>G. Economic Services</b>	<b>28,599</b>	<b>36</b>
<b>H. Grants-in-aid and Contributions</b>	<b>84</b>	<b>...</b>
<b>Total Expenditure (Revenue Account)</b>	<b>79,471</b>	<b>100</b>

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

### 3.2.2 Major components of Revenue Expenditure (2010 – 2015)



- General Services exclude MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest Payments) and includes MH 3604 (Compensation and Assignment to Local Bodies and Panchayati Raj Institutions).

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

### 3.3 Capital Expenditure

The table below shows the trend of Capital Expenditure to Budget and GSDP for the last 5 years:

(In ₹ Crore)						
Sl. No	Component	2010-11	2011-12	2012-13	2013-14	2014-15
1.	Budget(B.E)	14,337	17,854	19,973	21,278	7,070
2.	Actual Expenditure	11,123	13,722	15,149	15,280	6,520
3.	Percentage of Actual Expenditure to B.E.	78	77	76	72	92
4.	Percentage of Growth in Capital Expenditure	(-19)	23	10	1	(-57)
5.	GSDP	5,83,762	6,62,592	7,54,409	8,54,822	5, 20,030
6.	Percentage of Growth of GSDP	22	14	14	13	12

Note:(i) Does not include expenditure on Loans and Advances. GSDP figures in this publication are adopted as provided by the Central Statistical Office, Government of India.

(ii) The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

#### 3.3.1 Sectoral Distribution of Capital Expenditure

During 2014-15, Government spent ₹3,033 crore on various projects (₹2,512 crore on Major Irrigation, ₹64 crore on Medium Irrigation, and ₹457 crore on Minor Irrigation) and ₹4 crore on Ports and Light Houses. Apart from the above, the Government spent ₹1,496 crore on construction of Buildings, ₹1,474 crore on construction of Roads and Bridges, ₹99 crore on Rural Water Supply Schemes, ₹44 crore on investment in various Corporations/Companies/Societies and ₹370 crore on other Capital Expenditure.

#### 3.3.2 Comparative sectoral distribution of Capital and Revenue Expenditure over the past 5 Years

(In ₹ Crore)

Sl. No.	Sector	2010-11	2011-12	2012-13	2013-14	2014-15
1.	General Services (Capital)	108	83	212	309	129
	General Services (Revenue)	26,708	29,874	33,064	36,899	19,480
2.	Social Services (Capital)	609	830	1,072	1,378	1,585
	Social Services (Revenue)	32,314	38,017	41,606	44,956	31,308
3.	Economic Services (Capital)	10,406	12,809	13,865	13,593	4,806
	Economic Services (Revenue)	19,346	22,309	27,874	28,302	28,599

Note: i) Capital Expenditure does not include expenditure on loans and advances (₹745 crore).

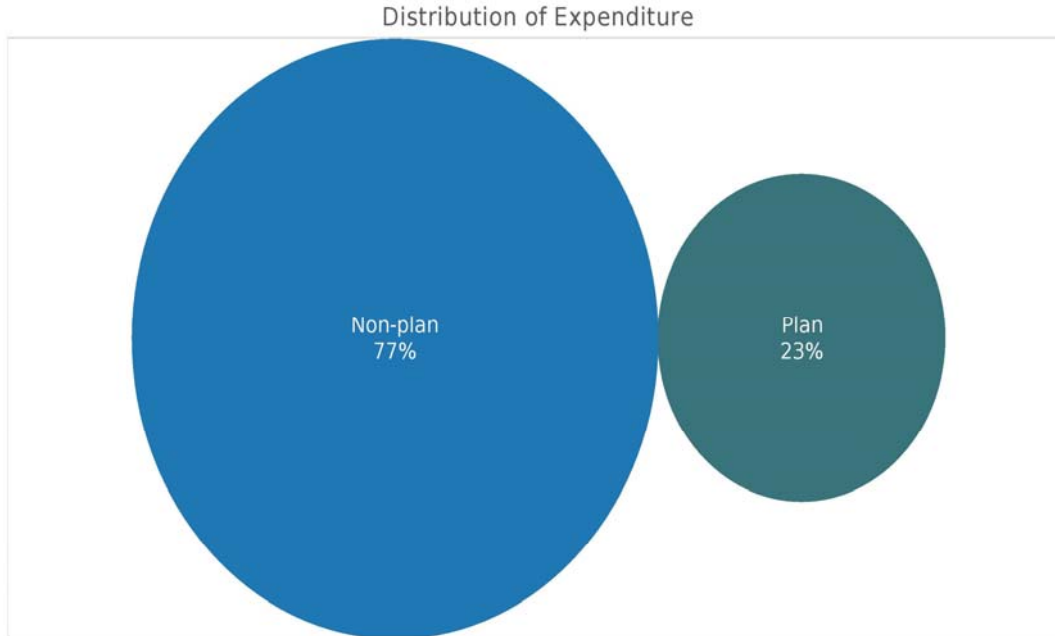
ii) Revenue Expenditure does not include expenditure on Grants-in-aid (₹84 crore).

iii) The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

## CHAPTER IV

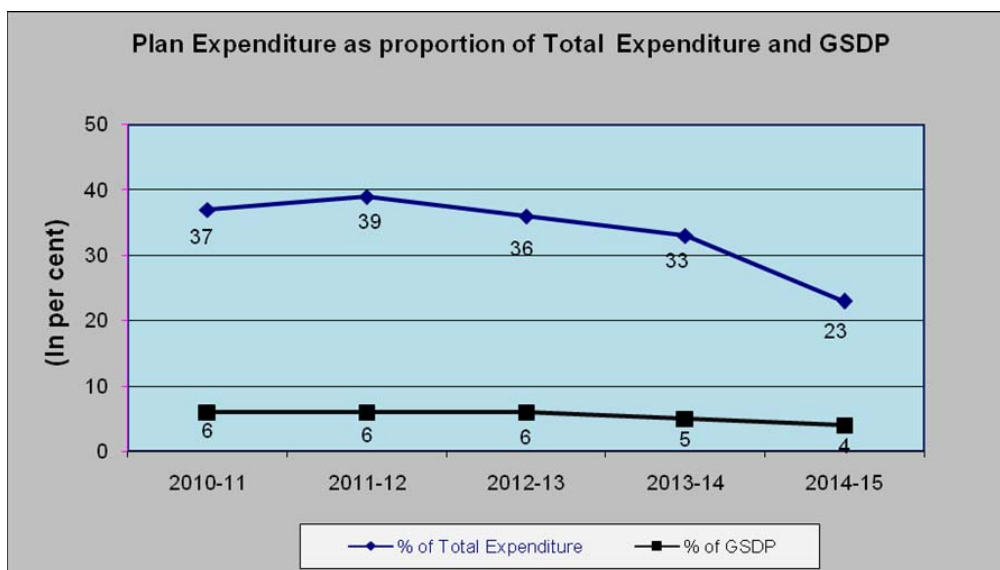
### PLAN AND NON-PLAN EXPENDITURE

#### 4.1 Distribution of Expenditure (2014-15)



#### 4.2 Plan Expenditure

Plan Expenditure (Revenue, Capital and Loans) during 2014-2015 was ₹19,815 crore, constituting 23 per cent of total disbursements of ₹86,736 crore. This comprised, ₹9,212 crore under State Plan, ₹10,235 crore under Centrally Sponsored/ Central Plan Schemes<sup>4</sup> and ₹368 crore on Loans and Advances.



<sup>4</sup> Includes ₹9,523 crore under Revenue Section and ₹712 crore under Capital Section.

#### 4.2.1 Plan Expenditure under Capital Account

(In ₹ Crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total Capital Expenditure<sup>(*)</sup></b>	14,438	18,705	19,062	18,969	7,265
<b>Capital Expenditure (Plan)</b>	14,333	18,450	18,472	18,048	6,815
<b>Percentage of Capital Expenditure(plan) to Total Capital Expenditure</b>	99	99	97	95	94

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

(\*) Includes expenditure on Loans and Advances

#### 4.2.2 Plan Expenditure under Revenue Account

(In ₹ Crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total Revenue Expenditure</b>	78,534	90,415	1,02,702	1,10,375	79,471
<b>Revenue Expenditure (Plan)</b>	19,701	23,664	25,241	24,137	13,000
<b>Percentage of Revenue Expenditure(plan) to Total Revenue Expenditure</b>	25	26	25	22	16

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).

#### 4.2.3 Plan Expenditure on Loans and Advances

Significant disbursements of Loans and Advances during 2014-15 were as under:

(In ₹ Crore)

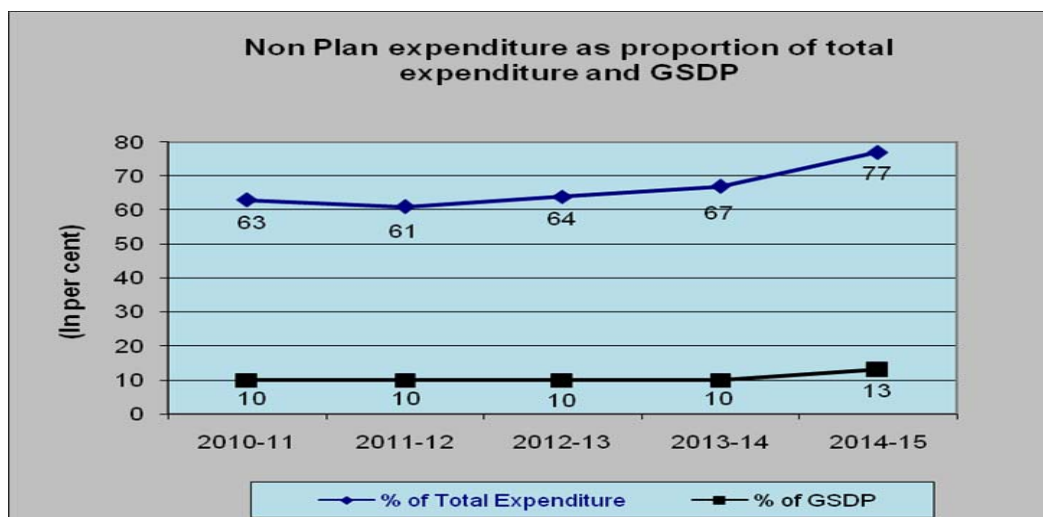
Description	Amount	Details
MH-6216-Loans for Housing	260	AP State Housing Corp for weaker section Housing programme under Indiramma Programme etc.,
MH-6217-Loans for Urban Development	123	Loans to Hyderabad Metro Development Authority for Outer Ring Road
MH-6801-Loans for Power Projects	54	Loans to AP Transmission Corporation
MH-6853-Loans for Non-Ferrous mining & Metallurgical Industries	15	Loans to AP Mineral Development Corporation
MH-6860-Loans for Consumer Industries	15	Loans to Co-op sugar factories
MH-7055-Loans for Road Transport	13	Loans to AP State Road Transport Corporation

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015 (10 months).



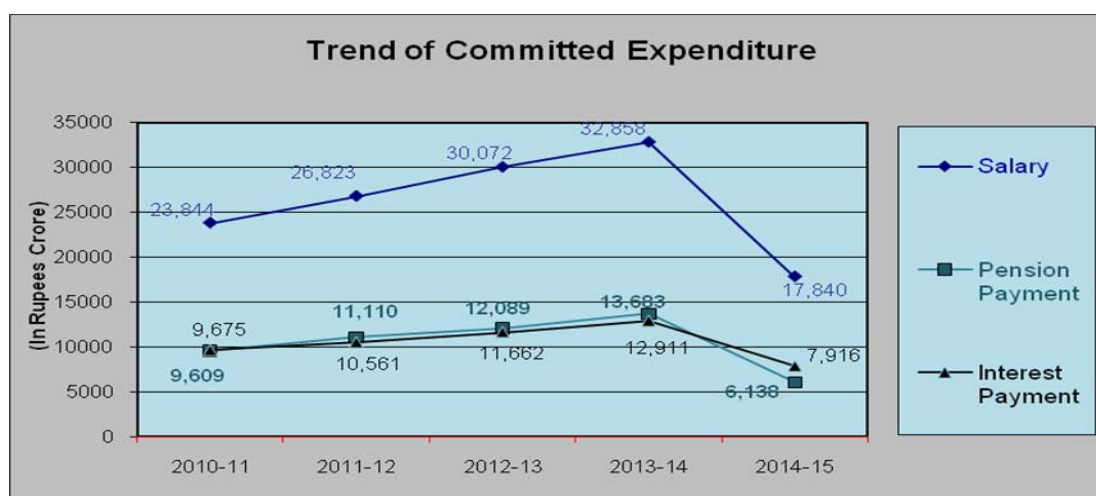
### 4.3 Non-plan Expenditure

Non-plan expenditure during 2014-2015, representing 77 per cent of total disbursements, was ₹66,921 crore (₹66,471 crore under Revenue and ₹450 crore under Capital). Non-plan expenditure under Capital constitutes ₹73 crore under Capital and ₹377 crore on Loans and Advances disbursed. Out of total Non-plan expenditure ₹241 crore (0.36 per cent) spent on maintenance, ₹16,510 crore (25 per cent) constituted Salary and Wages.



### 4.4 Committed Expenditure

Expenditure on Salaries, Interest Payments and Pensions is treated as Committed Expenditure. Due to bifurcation of State Interest payments decreased by 39 per cent, Pension payment decreased by 55 per cent and Salary decreased by 46 per cent in 2014-15 over the previous year .



Note: i) Salary component includes detailed heads 010-Salaries, 020- Wages, 030- Overtime Allowance, 270/273- Work charged establishment & 310/311- Grants-in-Aid towards salaries.

ii) The Expenditure of 2014-15 is for the period 02 June 2014 to 31 March 2015 (10 months).

The ratio of Committed Expenditure to Revenue Expenditure and Revenue Receipts over the past five years is given below:

(In ₹ Crore)

Component	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Committed expenditure</b>	43,128	48,494	53,823	59,452	31,894
<b>Revenue Expenditure</b>	78,534	90,415	1,02,702	1,10,375	79,471
<b>Revenue Receipts</b>	80,996	93,553	1,03,830	1,10,719	65,695
<b>Percentage of Committed Expenditure to Revenue Receipts</b>	53	52	52	54	49
<b>Percentage of Committed Expenditure to Revenue Expenditure</b>	55	54	52	54	40

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## CHAPTER V

### APPROPRIATION ACCOUNTS

#### 5.1. Summary of Appropriation Accounts for 2014-15

(In ₹ Crore)

Sl. No	Nature of expenditure	Original grant	Supplementary grant	Surrender (by way of re-appropriation)	Total	Actual Expenditure	Saving (-) Excess (+)
1	<b>Revenue</b>						
	Voted	88,661	21,086	(-)10,120	99,627	1,06,945	(+)7,318
	Charged	9,723	6,777	(-)3,468	13,032	10,143	(-)2,889
	<b>Total</b>	<b>98,384</b>	<b>27,863</b>	<b>(-)13,588</b>	<b>1,12,659</b>	<b>1,17,088</b>	<b>(+)4,429</b>
2	<b>Capital</b>						
	Voted	7,106	4,122	(-)1,852	9,376	11,601	(+)2,225
	Charged	21	43	(-)2	62	60	(-)2
	<b>Total</b>	<b>7,127</b>	<b>4,165</b>	<b>(-)1,854</b>	<b>9,438</b>	<b>11,661</b>	<b>(+)2,223</b>
3	<b>Public Debt</b>						
	Charged	5,760	1,585	(-)1,705	5,640	10,844	(+)5,204
	<b>Total</b>	<b>5,760</b>	<b>1,585</b>	<b>(-)1,705</b>	<b>5,640</b>	<b>10,844</b>	<b>(+)5,204</b>
4	<b>Loans and Advances</b>						
	Voted	852	320	(-)155	1,017	1,210	(+)193
	<b>Total</b>	<b>852</b>	<b>320</b>	<b>(-)155</b>	<b>1,017</b>	<b>1,210</b>	<b>(+)193</b>
	<b>Grand Total</b>	<b>1,12,123</b>	<b>33,933</b>	<b>(-)17,302</b>	<b>1,28,754</b>	<b>1,40,803</b>	<b>(+)12,049</b>

#### 5.2 Significant Savings

Substantial savings under a Grant indicates either non-implementation or slow implementation of certain schemes/ programmes.

Some Grants with persistent and significant savings (percentage of budget) are given below:

(In ₹ Crore)

Grant	Nomenclature	Budget allocation	Actual Expenditure	Percentage of Savings to Budgeted Expenditure
<b>IX</b>	Fiscal Administration, Planning, Survey & Statistics	32,513	22,487	31
<b>XVI</b>	Medical & Health	5954	5393	9
<b>XXXIII</b>	Major & Medium Irrigation	9,571	8626	10
<b>XXXIV</b>	Minor Irrigation	622	21	96

The persistent savings under Fiscal Administration, Planning, Survey & Statistics reflects schemes envisaged in the Budget, with the Legislative approval, had been given lesser priority during implementation, either due to conservative approach of the Government to attain the fiscal indicator targets or the shortfall is purely due to inaccuracy in budget estimation process of the department.

During 2014-15, Supplementary Provision for ₹33,933crore (24 per cent of total expenditure) were obtained, and in some cases it was proved unnecessary. A few instances, where there were significant savings at the end of the year as against original allocations are given below:

(In ₹ Crore)

Grant	Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
<b>IX</b>	Fiscal Administration Planning, Surveys and Statistics	Revenue	23,738	8,667	16,223
		Capital	20	12	...
<b>X</b>	Home Administration	Revenue	3,582	994	2,718
		Capital	157	51	70
<b>XVI</b>	Medical & Health	Revenue	4,120	1,135	3,108
<b>XVII</b>	Municipal Administration & Urban Development	Revenue	3,114	472	2,721
<b>XXI</b>	Social Welfare	Revenue	2,290	629	1,679
		Capital	367	13	311
<b>XXXIV</b>	Minor Irrigation	Revenue	100	3	88
<b>XXXV</b>	Energy	Revenue	7,082	15	4,447
<b>XXXVIII</b>	Civil Supplies Administration	Revenue	2,343	97	1,564

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## CHAPTER VI

### ASSETS AND LIABILITIES

#### 6.1. Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total Investments as Share Capital in non-financial Public Sector Undertakings (PSUs) stood at ₹8,451 crore at the end of 2014-2015. ₹2 crore (0.02 per cent of investment) was received as dividends indicating an inadequate return on investment.

Cash balance with the RBI stood at ₹(-)76 crore on 02 June 2014 and decreased further to (-) ₹581 crore at the end of 31 March 2015. Government had invested an amount of ₹1,19,490 crore in 14 days treasury bills in 2014-15 and rediscounted bills worth ₹1,15,936 crore.

#### 6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India, from time to time determines, the limits upto which State Governments can borrow from the market which for 2014-15 is ₹12,515 crore. Against this Government of Andhra Pradesh availed of open market borrowings totalling ₹11,000 crore during 2014-15.

Details of the Public Debt and Total Liabilities of the State Government are as under:

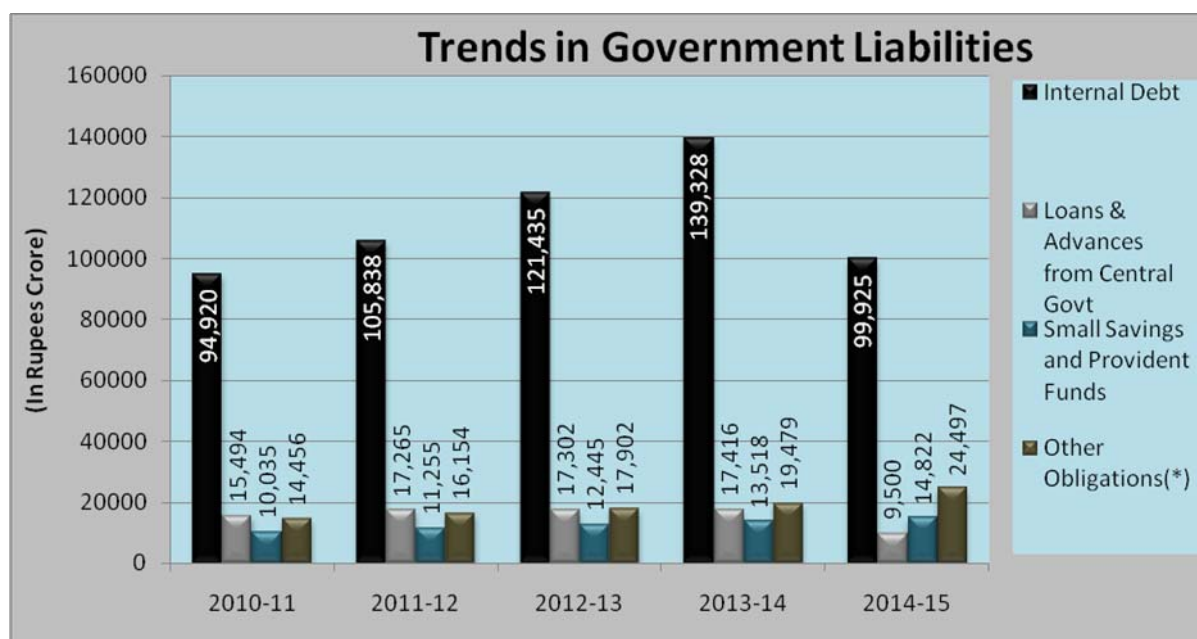
(In ₹ Crore)

Year	Public Debt	Percentage to GSDP	Public Account <sup>(*)</sup>	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2010-11	1,10,414	19	24,491	4	1,34,905	23
2011-12	1,23,103	19	27,409	4	1,50,512	23
2012-13	1,38,737	18	30,347	4	1,69,084	22
2013-14	1,56,744	18	32,997	4	1,89,741	22
2014-15	1,09,425	21	39,319	8	1,48,744	29

(\*) Excludes Suspense and Remittance balances.

Note: Figures are progressive balances to end of the year. Percentage to GSDP figures in this publication are adopted as provided by the Central Statistical Office, Government of India, for the revised current figures of previous years and for current year.

Public Debt and Other Liabilities showed a net decrease of ₹40,997 crore (22 per cent) over the previous year due to bifurcation of state and apportionment of Public Debt balances.



(\*) Includes interest & non-interest bearing obligations such as deposits of local funds, other earmarked funds, etc.

### 6.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government Companies and Corporations from the market and financial institutions for implementation of various Plan Schemes, programmes which are projected outside the State budget. The Guarantees given by the State Government to Statutory Corporations, Government Companies, Corporations, Cooperative Societies etc., are given below:

(In ₹ Crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March	
		Principal	Interest
2010-11	29,554	11,639	651
2011-12	23,543	11,827	460
2012-13	38,084	14,477	380
2013-14	55,536	31,153	543
2014-15	11,323	10,675	1

Note: Details are available at Statement No.9 and are based on information received from the State Government and where available, from the respective institutions.

Guarantee fees is payable at 0.5 per cent per annum or 2 per cent for the amount guaranteed for the entire guarantee period. As on 31 March 2015. None of the recipients of guarantee paid any Guarantee Fee during the year. The State Government transferred ₹35 crore to the Guarantee Redemption Fund and the entire balance of ₹536 crore at the credit of the Fund was invested.

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## **CHAPTER VII**

### **OTHER ITEMS**

#### **7.1 Adverse Balances under Internal Debt**

From time to time, the Government of Andhra Pradesh, assumed the liabilities of various institutions by permitting them to borrow from the open market/ financial institutions, with the Government taking over the responsibility for repayment. As on 31 March 2015, an adverse balance of ₹108 crore exists under MH 6003-Internal Debt. Out of this, ₹86 crore represents loans availed of by the Andhra Pradesh Road Development Corporation. ₹13 crore pertains to repayments on behalf of Co-operatives. The Accountant General (A&E) has been requesting the State Government to provide adequate budget provision to clear the adverse balance under MH 6003.

#### **7.2 Loans and Advances by the State Government**

The total Loans and Advances made by the State Government at the end of 2014-2015 was ₹28,549 crore. Of this, Loans and Advances to Government Corporations/ Companies, Non-Government Institutes and Local Bodies amounted to ₹28,103 crore. Recovery of principal aggregating to ₹27,700 crore and interest amounting to ₹6,825 crore is in arrears at the end of 31 March 2015. During 2014-15 only ₹296 crore has been received towards repayment of Loans and Advances, out of which ₹48 crore relates to repayment of loans to Government Servants. Effective steps to recover the outstanding loans would facilitate the Government to maintain better fiscal position.

#### **7.3 Financial assistance to Local Bodies and others**

During the past five years, Grants-in-aid to Local Bodies etc., increased from ₹23,418 crore in 2010-2011 to ₹37,648 crore in 2014-2015. Grants to Zilla Parishads, Panchayat Samithis, Gram Panchayats and Municipalities (₹7,603 crore) represented 20 per cent of the total grants given during the year.

Details of Grants-in-aid for the past 5 years are as under.

(In ₹ Crore)

<b>Year</b>	<b>Zilla Parishads</b>	<b>Municipalities</b>	<b>Panchayat Samithis</b>	<b>Others</b>	<b>Total</b>
2010-11	3,951	509	748	18,210	23,418
2011-12	5,645	1,897	772	19,862	28,176
2012-13	6,251	1,721	844	22,123	30,939
2013-14	6,816	1,133	1,542	17,851	27,342
2014-15	4,039	1,629	1,935	30,045	37,648

## 7.4 Cash Balance and Investment of Cash Balance

(In ₹ Crore)

Component	As on 02 June 2014	As on 31 March 2015	Net increase (+)/ decrease (-)
<b>Cash Balances</b>	<b>(-)76 (-Dr)</b>	<b>(-)581(-Dr)</b>	<b>(-)505</b>
<b>Investments from Cash Balance (GOI Treasury Bills)</b>	<b>3,554(Dr)</b>	<b>...</b>	<b>(-)3,554</b>
<b>Other Cash Balances</b>	<b>2(Dr)</b>	<b>2(Dr)</b>	<b>...</b>
i) Departmental Balances	1(Dr)	1(Dr)	...
ii) Permanent Cash Imprest	1(Dr)	1(Dr)	...
<b>Investment from earmarked fund balances</b>	<b>3,732(Dr)</b>	<b>4,513(Dr)</b>	<b>(+)781</b>
(a) Sinking Fund	3,220(Dr)	3,967(Dr)	(+)747
(b) Guarantee Redemption Fund	502(Dr)	536(Dr)	(+)34
(c) Other Funds	10(Dr)	10(Dr)	...
<b>Interest realised</b>	<b>48(Cr)</b>	<b>500(Cr)</b>	<b>(+)452</b>

State Government had a negative closing cash balance at the end of 2014-15. It invested ₹4,513 crore towards cash balances and earmarked fund (Consolidated Sinking Fund, Guarantee Redemption Fund etc) balances. Interest receipt on these investments increased by 942 per cent.

## 7.5 Reconciliation of accounts

Accountant General (A&E) receives compiled accounts from the Treasuries and Pay and Accounts Officers (PAOs). Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. Accuracy of the accounts maintained by the CCOs an important requirement for effective budgetary control. The Financial Rules stipulate that CCOs should reconcile the receipts and expenditure recorded in their books every month with that recorded by the Accountant General. On the expenditure side, out of 196 CCOs, 81 CCOs have reconciled an amount of ₹29,384.96 crore which works out to 33.88 per cent of total expenditure of ₹86,736.50 crore. On the receipts side ₹28,568.77 crore (43.29 per cent of the total receipt of ₹65,991.47 crore) have been reconciled. The figures are exclusive of the Public Debt which is handled by AG (A&E). There is no assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.



The status of reconciliation of accounts in respect of the Chief Controlling Officers (CCOs) of different departments is given below:

Particulars	Total No. Of Certificates Due From CCOs	Fully Reconciled	Partially Reconciled	Not Reconciled
EXPENDITURE	262	50	1	211
RECEIPTS	65	2	...	63
<b>TOTAL</b>	<b>327</b>	<b>52</b>	<b>1</b>	<b>274</b>

## 7.6 Submission of Accounts by Treasuries

All the initial accounts were rendered by Treasuries & Pay and Accounts Officers (PAOs) of the Public Works and Forest departments during the year and no accounts were excluded.

## 7.7 Commitments on Account of Incomplete Capital Works

A total expenditure of ₹347 crore was incurred upto the year 2014-15 by the State Government on various incomplete projects against an estimated cost of ₹2,428 crore. The estimated cost was further revised to ₹2,436 crore to end of 2014-15. During 2014-15 a total expenditure of ₹886 crore incurred by the State Government on various projects taken up by engineering departments. Amount of ₹138 crore was due to be paid to the end of 31-03-2015. The original estimated cost (₹2,428 crore) increased by 0.34 per cent in revised estimates on various projects. A summarised view on commitments on account of 'Incomplete Capital Works' is furnished below:

(In ₹ Crore)

Sl. No.	Category of Works	Estimated cost of work	Expenditure during the year	Progressive Expenditure to the end of the year	Pending Payments	Estimated cost after Revision
1.	Roads	1,407	250	483	85	1,366
2.	Bridges	343	70	124	36	312
3.	UIDSSMT	118	...	70	1	174
4.	HUDCO	15	...	16	...	18
5.	State Plan Grants	545	27	193	16	566
	<b>TOTAL</b>	<b>2,428</b>	<b>347</b>	<b>886</b>	<b>138</b>	<b>2,436</b>

- Note: i) Detailed information towards commitments on Incomplete Capital Works is available in Appendix X of Finance Accounts 2014-15.  
ii) The figures exhibited in above table are compiled from the data provided by various Divisions/Departments.

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