

GOVERNMENT OF ANDHRA PRADESH

**ACCOUNTS AT A GLANCE
2015-2016**

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

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 provide a broad overview of the voluminous information contained in the Finance and Appropriation Accounts that are placed every year before the Legislature in accordance with Article 151(2) of the Constitution of India.

“Accounts at a Glance” provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of Andhra Pradesh. In case of difference, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.

We look forward to suggestions that would help us in improving the publication.

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Place: Hyderabad
Date: 21-03-2017


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Our Vision, Mission and Core Values

This vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.

We strive to be a global leader and initiator of national and international best practices in the public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

Our **mission** enunciates our current role and describes what we are doing today.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders – the Legislature, the Executive and the Public – that public funds are being used efficiently and for the intended purposes.

Our core **values** are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.

- Independence
 - Objectivity
 - Integrity
 - Reliability
 - Professional Excellence
 - Transparency
 - Positive Approach
-

Table of Contents

Chapter 1	Overview	Page
1.1	Introduction	1
1.2	Structure of Accounts	1
1.3	Finance Accounts and Appropriation Accounts	2
1.4	A.C. Bills	4
1.5	Reconciliation of Accounts	5
1.6	Personal Deposit (PD) Accounts	5
1.7	Sources and Application of Funds	6
1.8	Highlights of Accounts	8
1.9	What the Deficit and Surplus Indicate	9
Chapter 2	Receipts	
2.1	Introduction	12
2.2	Revenue Receipts	12
2.3	Trend of Receipts	13
2.4	Performance of State's own Tax Revenue Collection	15
2.5	Efficiency of Tax Collection	15
2.6	Trend in State's share of Union Taxes	16
2.7	Grants-in-aid	16
2.8	Public Debt	17
Chapter 3	Expenditure	
3.1	Introduction	18
3.2	Revenue Expenditure	18
3.3	Capital Expenditure	20
Chapter 4	Plan & Non-Plan Expenditure	
4.1	Distribution of Expenditure (2015-16)	22
4.2	Plan Expenditure	22
4.3	Non-Plan Expenditure	24
4.4	Committed Expenditure	25
Chapter 5	Appropriation Accounts	
5.1	Summary of Appropriation Accounts for 2015-16	26
5.2	Significant Savings	26
Chapter 6	Assets and Liabilities	
6.1	Assets	28
6.2	Debt and Liabilities	28
6.3	Guarantees	29
Chapter 7	Other Items	
7.1	Adverse Balances in Internal Debt	30
7.2	Loans and Advances by the State Government	30
7.3	Financial Assistance to Local Bodies and Others	30
7.4	Cash Balance and Investment of Cash Balance	31
7.5	Submission of Accounts by Treasuries	31
7.6	Commitments on Account of Incomplete Capital Works	32
7.7	Missing Vouchers	32

CHAPTER I

OVERVIEW

1.1 Introduction

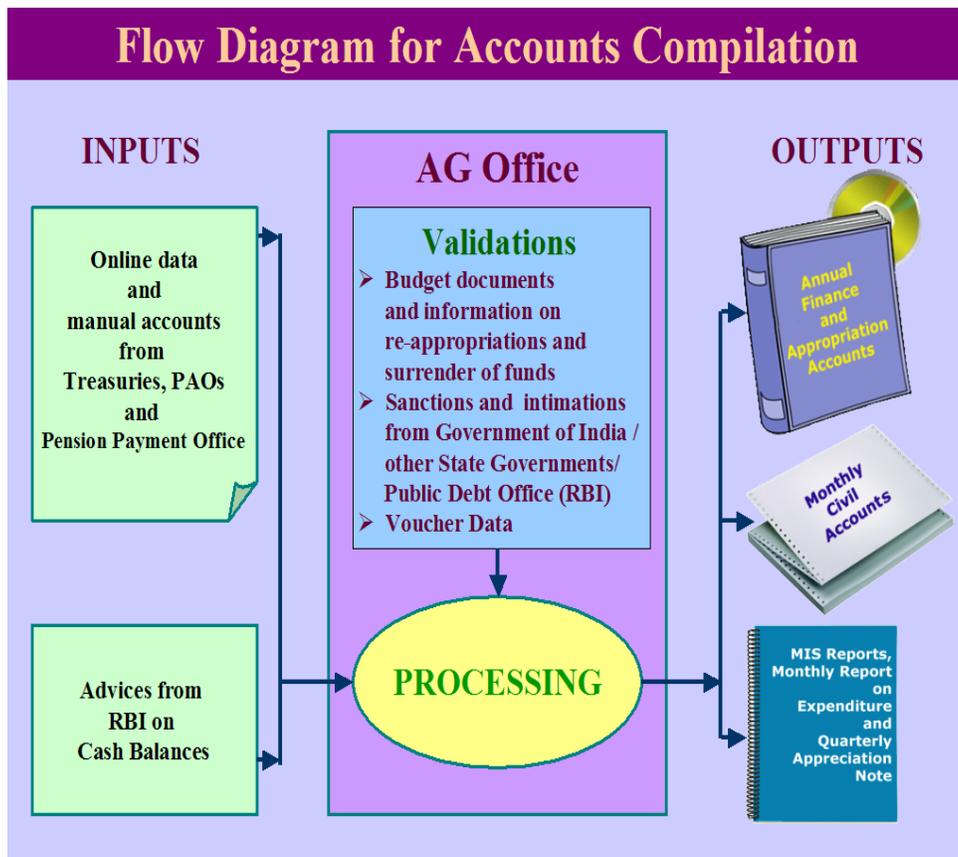
The Principal Accountant General (Accounts and Entitlement), Andhra Pradesh & Telangana compiles the accounts of receipts and expenditure of the Government of Andhra Pradesh. This compilation is based on the initial accounts rendered by the District Treasuries and Pay and Accounts Offices (PAOs) of the 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 Principal Accountant General (A&E) 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 Finance Accounts and the Appropriation Accounts of the State Government are placed before the State Legislature.

1.2 Structure of Accounts

1.2.1 Government Accounts are kept in three parts:

<p>Part I CONSOLIDATED FUND</p>	<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>
<p>Part II CONTINGENCY FUND</p>	<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 Andhra Pradesh is `50 crore.</p>
<p>Part III PUBLIC ACCOUNT</p>	<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 Finance Accounts contain details of the receipts and expenditure 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 expenditure 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 Expenditure of the State Government during 2015-16 are as below:

(In ` Crore)

Receipts (Total: 1,10,992)	Revenue (Total : 88,648)	Tax Revenue	61,800
		Non Tax Revenue	4,920
		Grants-in-Aid & Contributions	21,928
	Capital (Total : 22,344)	Recovery of Loans and Advances	285
		Capital Receipts	...
		Borrowings and other Liabilities ^(*)	22,059
Expenditure (Total: 1,10,992)	Revenue		95,950
	Capital		14,172
	Loans and Advances		674
	Inter State Settlement		196

(*) Borrowings and other Liabilities: Net of Public Debt (Receipts-Expenditure) + Net of Contingency Fund + Net of Public Account (Receipts - Expenditure) + 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 (`196 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 Article 204(3) of the Constitution of India, 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 12 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 an excess expenditure of `20,481 crore (15 per cent of estimates) Certain grants, showed substantial savings, like General Administration & Elections (71 per cent under Capital), Revenue, Registration & Relief (41 per cent under Capital), Excise Administration (100 per cent under Capital), Fiscal Administration, Planning, Surveys & Statistics (82% under Capital), Minority Welfare (100 per cent under Capital), Agriculture (53 per cent under Revenue and 46 per cent under Capital), Industries and Commerce (45 per cent under Revenue and 97 per cent under Capital), Tourism, Art & Culture (74 per cent under Capital), where as certain grants showed substantial excess appropriations, like Fiscal Administration, Planning, Surveys and Statistics (21 per cent over Revenue and 651 per cent over loans), Municipal Administration and Urban Development (100 per cent expenditure incurred over loans without any grant or appropriation), Animal Husbandary and Fisheries (100 per cent expenditure incurred over loans without any grant or appropriation). The reasons for excess appropriation was excess expenditure in grants No.V- Revenue, Registration and Relief (44 crore), Grant No.VII-Commercial Taxes Administration (20 Crore), Grant No.IX-Fiscal Administration, Planning, Surveys and Statistics (36,613 crore), Grant No.XI-Roads, Buildings and Ports (121 Crore).

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 2016 are given below:

(In ` Crore)

Year	Number of Pending DC Bills	Amount
Upto 2014-15(01 June 2014)	792	194.59
2014-15 (02 June 2014 to 31 March 2015)	231	334.63
2015-16	483	177.33
Total	1506[#]	706.55

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

Out of `258.72 crore drawn against AC bills in 2015-16, AC bills amounting to `29.58 crore (11.43 per cent of the total amount drawn against AC bills) were drawn in March 2016 alone, and of this `1.31crore was drawn by treasuries on the last day of the financial year.

1.5 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 is 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(A&E). On the expenditure side, out of 196 CCOs, 44 CCOs have reconciled an amount of `79,535.72 crore which works out to 71.78 per cent of total expenditure of `1,10,794.98 crore and on the receipts side `46,399.74 crore (52.17 per cent of the total receipt of `88,932.43 crore) have been reconciled. Due to operation of more than one receipt head by the same CCO, number of CCOs for receipts reconciliation is not ascertainable. The figures are exclusive of the Public Debt which is handled by the 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	5,505	1,500	1,122	2,883
RECEIPTS	795	170	9	616
TOTAL	6,300	1,670	1,131	3,499

1.6 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. The Status of PD Accounts during the period 01 April 2015 to 31 March 2016 is given below. However the exact number and amount of lapsable unspent balances against these PD accounts could not be ascertained.

Opening Balance as on 01 April 2015		Net Addition During the Period 01 April 2015 to 31 March 2016		Closed during the period 01 April 2015 to 31 March 2016		Closing Balance 31 March 2016	
Number	Amount (in Crore)	Number	Amount (in Crore)	Number	Amount (in Crore)	Number	Amount (in Crore)

43,697	13,469.66	14,721	8,996.29*	58,418	22,465.95
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- Includes `47,180.23 crore transferred to existing PDAs, `41,001.13 crore withdrawn during the year and `2,817.19 crore additions during the year.

1.7 Sources and Application of Funds

1.7.1 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 2015-16, Government of Andhra Pradesh has maintained minimum Cash Balance for 99 days without resorting to Ways and Means Advance and Overdraft, 217 days by taking Ordinary Ways and Means Advance, 42 days by taking Special Ways and Means Advance and 8 days by taking overdraft from Reserve Bank of India, Nagpur.

Sources and Application of Funds

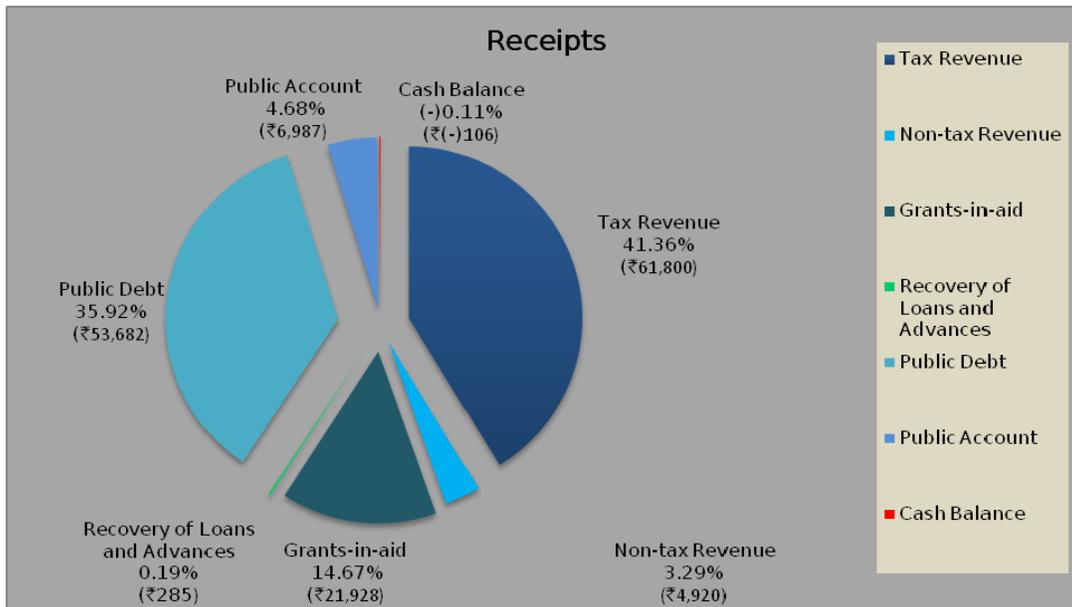
(In ` Crore)

	PARTICULARS	AMOUNT
	Opening Cash Balance as on 01.04.2015	(-)581
	Revenue Receipts	88,648
	Recovery of Loans & Advances	285
	Capital Receipts	---
	Public Debt*	53,682
	Small Savings, Provident Fund & Others*	2,543
SOURCES	Reserves & Sinking Funds*	2,247
	Deposits Received*	50,101
	Civil Advances Repaid*	36
	Suspense & Miscellaneous*	50,745
	Remittances*	14,788
	Contingency Fund	---
	TOTAL	2,62,494
	Revenue Expenditure	95,950
	Capital Expenditure	14,172
	Loans Given	674
	Repayment of Public Debt*	38,444
	Small Savings, Provident Fund & Others*	1,290
APPLICATION	Reserves & Sinking Funds*	2,198
	Deposits Spent*	41,530
	Civil Advances Given*	36
	Suspense & Miscellaneous*	54,067
	Remittances*	14,352
	Contingency Fund	---
	ISS	196
	Closing Cash Balance as on 31-03-2016	(-)415
	TOTAL	2,62,494

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

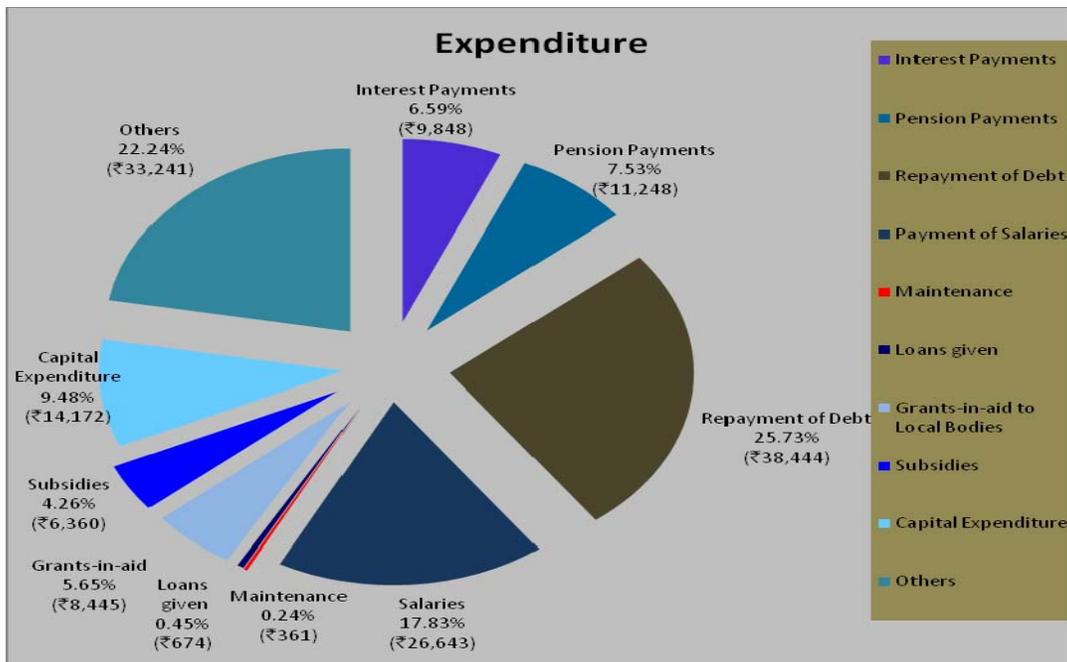
(ii) The Suspense accounts include `32,646 crore invested in treasury bills which is shown on the 'Application' side, and `29,453 crore worth of treasury bills sold through the RBI (a process known as 'rediscounting' and or 'matured value' of treasury bills) which is shown on the 'Sources' side.

1.7.2 Where the Money 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). Public Debt does not include Receipt and Expenditure of Special drawing facility/ways and Means Advances.

1.7.3 Where the Money went



1.8 Highlights of Accounts

(In ` Crore)

Component	Budget Estimates	Actual Expenditure	Percentage of actuals	
			B.E	GSDP ^(S)
1. Tax Revenue ^(@)	67,062	61,800	92	10
2. Non-Tax Revenue	5,341	4,920	92	1
3. Grants-in-aid & Contributions	17,722	21,928	124	3
4. Revenue Receipts (1+2+3)	90,125	88,648	98	14
5. Recovery of Loans & Advances	253	285	113	...
6. Borrowings & Other Liabilities ^(B)	17,584	22,059	125	3
7. Capital Receipts (5+6)	17,837	22,344	125	3
8. Total Receipts (4+7)	1,07,962	1,10,992	103	18
9. Non-Plan Expenditure ^(*)	73,550	64,485	88	10
10. NPE on Revenue Account	73,224	63,972	87	10
11. NPE on Interest Payments out of 10	11,198	9,848	88	1
12. NPE on Capital Account	326	513	97	...
13. Plan Expenditure ^(*)	34,412	46,507	135	7
14. PE on Revenue Account	24,201	31,978	132	5
15. PE on Capital Account	10,212	14,529	142	2
16. Total Expenditure (9+13) ^(Y)	1,07,962	1,10,992	103	18
17. Revenue Expenditure (10+14)	97,425	95,950	98	16
18. Capital Expenditure (12+15) ^(#)	10,538	15,042	141	2
19. Revenue Deficit (4-17)	(-)7,300	(-)7,302	100	1
20. Fiscal Deficit (4+5-16)	(-)17,584	(-)22,059	125	3

(@) Includes State's share of Union Taxes of `22,362crore.

(S) GSDP figure of `6,03,376 crore adopted as provided by the Director of Economics and Statistics 2016.

(#) Expenditure on Capital Account includes Capital Expenditure (`14,172 crore) and Loans and Advances disbursed (`674 crore)

(*) Expenditure includes Loans and Advances under Non-plan (`290 crore and ISS `196 crore) and under Plan (`384 crore) and excludes expenditure on Public Debt (`38,444 crore).

(Y) Expenditure does not include Public Debt as net of Public Debt has been taken under Borrowings and Liabilities

(B) Borrowings and other liabilities: Net (Receipts-Disbursements) of Public debt (`15,238 crore) + Net of Contingency fund (`0 crore) + Net (Receipts- Disbursements) of Public Account (`6,987 crore) + Net of Opening and Closing cash balance (`(-)166 crore).

There is Revenue Deficit of ₹7,302 crore (₹13,776 crore in 2014-15) and Fiscal Deficit of ₹22,059 crore (₹20,745 crore in 2014-15) represented 1 per cent and 3 per cent of the Gross State Domestic Product (GSDP)¹ respectively. The Fiscal Deficit constituted 20 per cent of total expenditure. Around 55 per cent of the Revenue Receipts (₹88,648 crore) of the State Government was spent on Committed Expenditure like Salaries² (₹26,643 crore), Interest Payments (₹9,848 crore) and Pensions (₹11,248 crore).

1.9 What the Deficit and Surplus indicate

Deficit	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.
Revenue Deficit /Surplus	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.
Fiscal Deficit/Surplus	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.

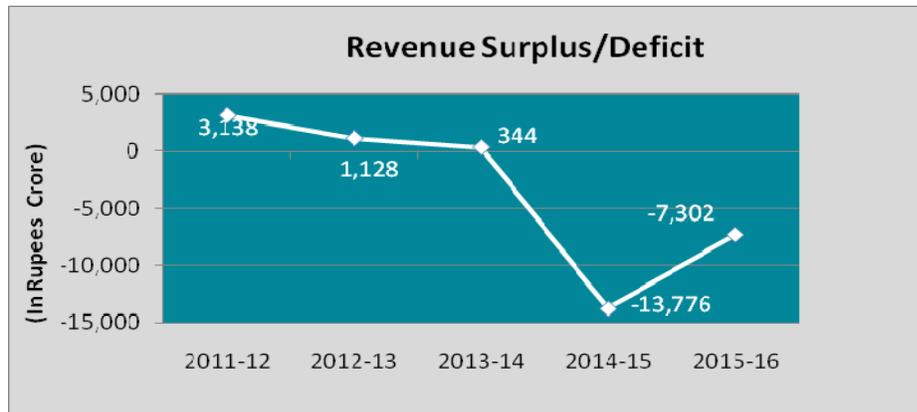
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. Prudent financial management involves the generation of an annual Revenue Surplus, Revenue Receipt exceeding Revenue Expenditure.

Andhra Pradesh, which enacted its FRBM Act in 2005, maintained Revenue Surplus since 2006-07 onwards. During 01.04.2015 to 31.03.2016 the State Govt had Revenue Deficit of ₹7,302 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 and again 3.66% in 2015-16.

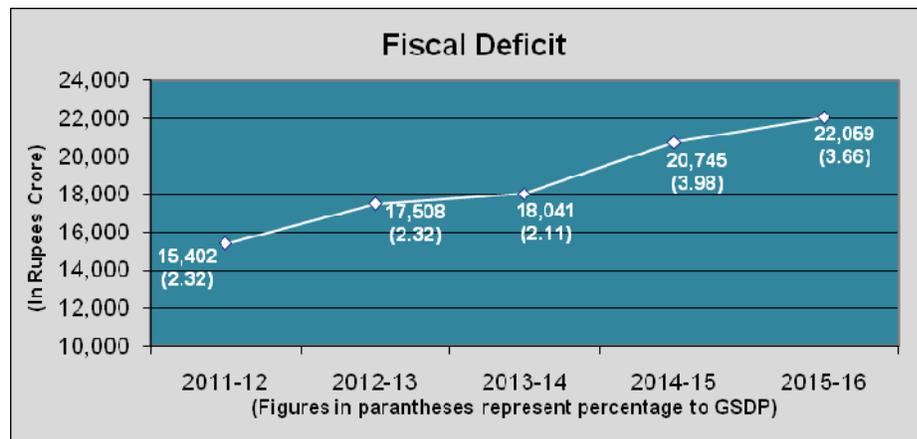
¹ GSDP figures in this publication are adopted as provided by the Director of Economics and Statistics 2016, for the revised current figures of previous years and for current year.

² Includes detailed heads 010-Salaries (₹23,340 crore), 020-Wages (₹48 crore), 030-Overtime allowance (0.07 crore), 310/311-Grants-in-Aid towards salaries (₹3,254 crore).

1.9.1 Trend of Revenue Surplus/Deficit:

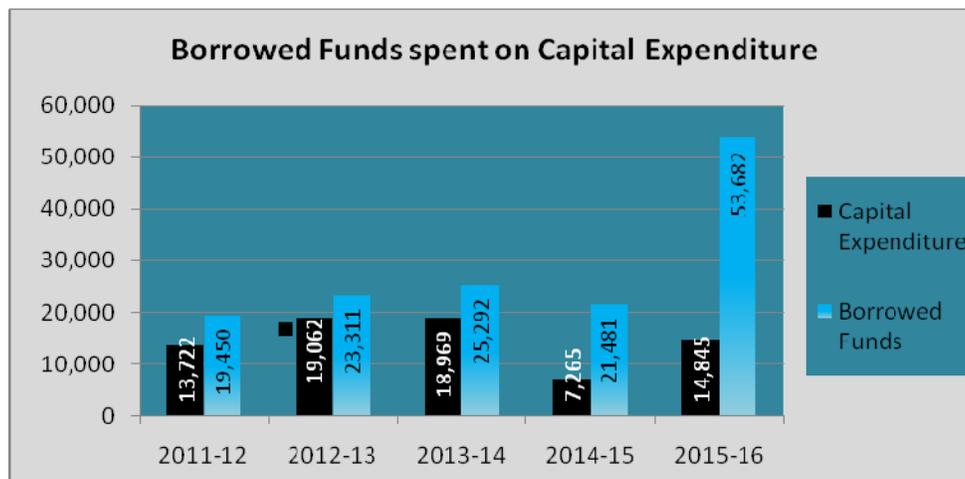


1.9.2 Trend of Fiscal Deficit:



Note: GDP figures in this publication are adopted as provided by the Director of Economics and Statistics 2016

1.9.3 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 `53,682 crore an amount of `14,845 crore was utilised to meet Capital Expenditure (including `674 crore disbursed as Loans & Advances).

Normally, Public Debt is discharged through the use of Revenue Surplus. In the year 2015-16 the State Government had Revenue Deficit of `7,302 crore which was insufficient to meet the Public Debt discharged during the year (`38,444crore).

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CHAPTER II

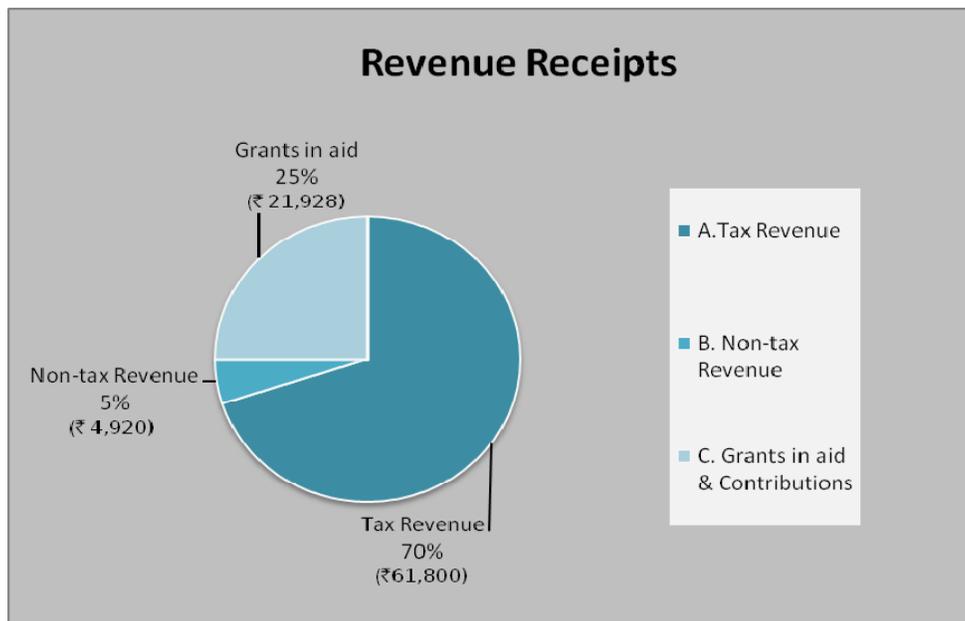
RECEIPTS

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2015-16 were ₹1,10,992 crore against Budget estimate of ₹1,07,962.

2.2 Revenue Receipts

Tax Revenue	Comprises taxes collected and retained by the State and State's share of union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits etc.
Grants in Aid and Contributions	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 (2015-16)

(In ` Crore)

Components	2014-15	2015-16	Percentage increase/decrease over previous year
A. Tax Revenue	41,303	61,800	25
Taxes on Income & Expenditure	7,099	11,932	40
Taxes on Property & Capital Transactions	2,730	3,777	15
Taxes on Commodities & Services	31,474	46,091	22
B. Non-Tax Revenue	8,181	4,920	(-50)
Interest Receipts, Dividends and Profits	4,599	142	(-97)
General Services	284	470	38
Social Services	1,406	1,514	(-10)
Economic Services	1,892	2,794	23
C. Grants-in-aid & Contributions	16,211	21,928	13
Total – Revenue Receipts	65,695	88,648	12
Percentage to GSDP	13	15	...

Note: (i) The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase/decrease has been calculated on prorata basis for the year 2014-15.

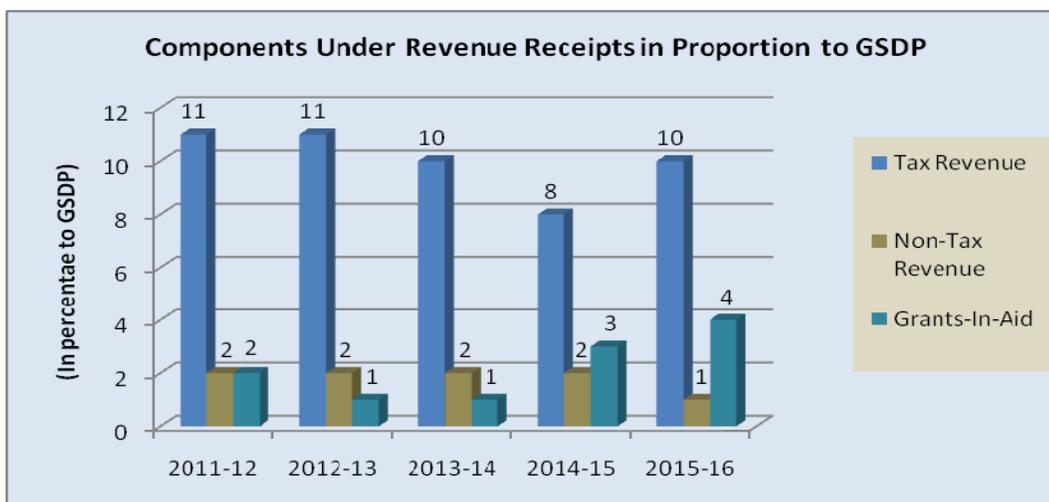
(ii) GSDP figures in this publication are adopted as provided by the Director of Economics and Statistics 2016.

2.3 Trend of Receipts

(In ` Crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Revenue	71,034 (11)	80,146 (11)	86,255 (10)	41,303 (8)	61,800 (10)
Non-Tax Revenue	11,694 (2)	15,999 (2)	15,473 (2)	8,181 (2)	4,920 (1)
Grants-in-aid	10,825 (2)	7,685 (1)	8,991 (1)	16,211 (3)	21,928 (4)
Total Revenue Receipts	93,553 (14)	1,03,830 (14)	1,10,719 (13)	65,695 (13)	88,648 (15)
GSDP	6,62,592	7,54,409	8,54,822	5, 20,030	6,03,376

Note: (i) Figures in parentheses represent percentage to GSDP. GSDP figures in this publication are adopted as provided by the Director of Economics and Statistics 2016.

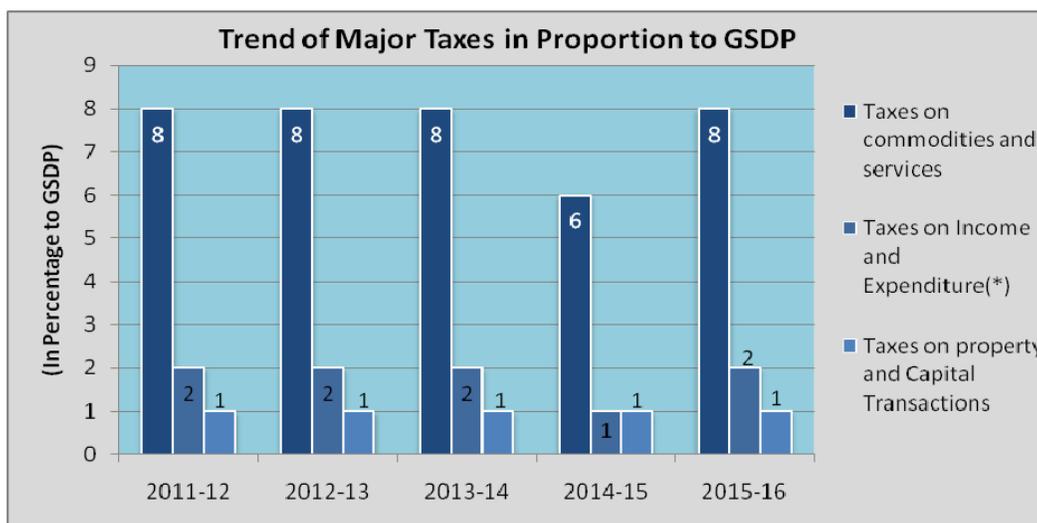


2.3.1 Sector-wise Tax Revenue

The sector-wise details are given below:

(In ` Crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes on Income and Expenditure	11,076 (3)	12,221 (3)	12,864 (3)	7,099 (1)	11,932 (2)
Taxes on Property & Capital Transactions	4,710 (1)	5,461 (1)	4,667 (1)	2,730 (1)	3,777 (1)
Taxes on Commodities and Services	55,248 (15)	62,464 (15)	68,724 (15)	31,474 (6)	46,091 (8)
Total Tax Revenue	71,034	80,146	86,255	41,303	61,800



(*) 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 GSDP
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
2015-16	61,800	21,894	39,906	7

Note: (i) GSDP figures in this publication are adopted as provided by the Director of Economics and Statistics 2016

(ii) The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage Increase/decrease has been calculated on prorata basis for the year 2014-15

The proportion of the State's Own Tax Revenues to GSDP is 7 percent whereas the ceilings fixed based on the recommendations of the Fourteenth Finance Commission is 7.3 percent.

2.5 Efficiency of Tax Collection:

A. Taxes on Property and Capital Transactions

(In ` Crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue collection	4,710	5,461	4,667	2,730	3,777
Expenditure on collection	209	243	222	139	236
Percentage of Efficiency of tax collection	4.44	4.45	4.75	5.09	6.25

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

(Excludes State's share of Union Taxes)

B. Taxes on Commodities and Services

(In ` Crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue collection	55,248	62,464	68,724	31,474	46,091
Expenditure on collection	658	733	857	536	667
Percentage of Efficiency of tax collection	1.19	1.17	1.25	1.70	1.45

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

(Excludes State's share of Union Taxes)

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

(In ` Crore)

Major Head description	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase/decrease over previous year
(a) Taxes on Income & Expenditure	10,536	11,641	12,344	6,914	11,682	
Corporation Tax	6,987	7,282	7,443	4,033	6,890	42
Taxes on Income other than Corporation Tax	3,549	4,359	4,901	2,881	4,792	39
(b) Taxes on Property & Capital Transactions	27	12	21	11	2	
Taxes on Wealth	27	12	21	11	2	(-85)
(c) Taxes on Commodities & Services	7,188	8,618	9,767	4,521	10,210	
Customs	3,078	3,369	3,611	1,868	3,498	56
Union Excise Duties	1,991	2,289	2,550	1,027	2,909	136
Service Tax	2,119	2,960	3,606	1,626	3,788	94
Commodities and Other Taxes and Duties on Services	---	---	---	---	15	---
State's share of Union Taxes	17,751	20,271	22,132	11,446	21,894	59
Total Tax Revenue	71,034	80,146	86,255	41,303	61,800	25
Percentage of Union Taxes to total Tax Revenue	25	25	26	28	35	---

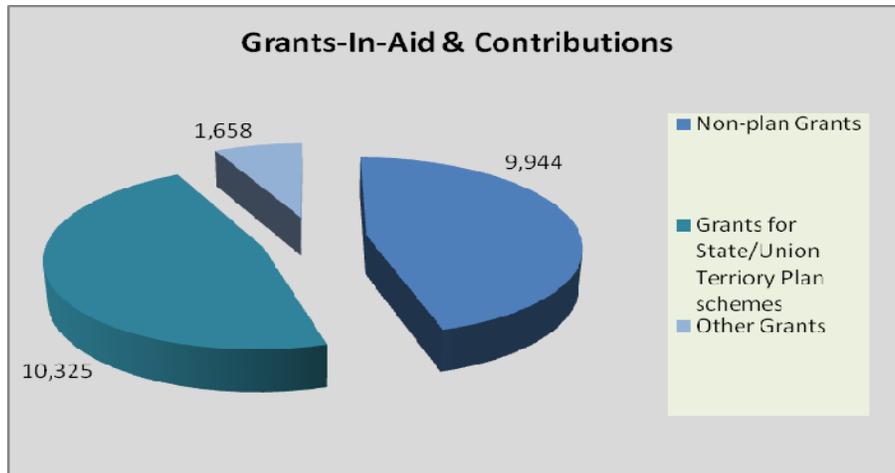
Note: The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase/decrease has been calculated on prorata basis for the year 2014-15

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
- Other Grants

Total receipts during 2015-2016 under Grants-in-aid were ` 21,927 crore as shown below.



The share of Non-plan Grants in total Grants-in-aid increased from 29 per cent during 2014-15 to 45 per cent in 2015-16. The increase is mainly due to bifurcation of State. The share of Grants for plan schemes decreased over previous year when compared to budget estimates. State received `10,325 crore (121 per cent of the budget estimate of `8,500 crore and `1,658 crore as other grants) against `11,552 crore (112 per cent) received last year for plan schemes.

2.8 Public Debt

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

(In ` Crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	10,918	15,597	17,893	13,191	15,780
Central Loans	1,771	37	114	(-)809	(-)542
Total Public Debt	12,689	15,634	18,007	12,382	15,238

Note: The Expenditure of 2014-15 is for the period 02 June 2014 to 31 March 2015.

In 2015-16, 15 loans at par totalling `19,168 crore at interest rates varying from 7.98 per cent to 8.72 per cent and redeemable in the year 2025 & 2026 were raised from the open market. In addition, the State Government raised `33,829 crore from financial institutions, Interstate suspense adjustment due to bifurcation of state amounting to credit of `196 crore. Thus the Internal Debt totalled `53,193 crore. The State Government received `685 crore

from Government of India as Loans and Advances and repayments were `1227 crore in 2015-16.

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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.

General Services	Includes Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC-ST etc.
Economic Services	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	2011-12	2012-13	2013-14	2014-15	2015-16
Budget Estimates	97,169	1,12,342	1,26,749	98,142	97,425
Actuals	90,415	1,02,702	1,10,375	79,471	95,950
Gap	6,754	9,640	16,374	18,671	1,475
Percent of gap over BE	7	9	13	19	1

Note: The Expenditure of 2014-15 is for the period 02 June 2014 to 31 March 2015.

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 Salaries³ (`27,003 crore), Interest Payments (`9,848 crore) and Pensions (`11,248 crore).

³ Includes detailed heads 010-Salaries (`23,340 crore), 020-Wages (`48 crore), 030-Overtime allowance (0.07 crore), 270/273, Work charged establishment (`361 crore) & 310/311-Grants-in-aid towards salaries (`3,254 crore).

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

(In ` Crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage of increase/decrease over previous year
Revenue expenditure	90,415	1,02,702	1,10,375	79,471	95,950	0.61
Committed Revenue Expenditure ^(*)	48,067	53,342	58,940	31,592	48,099	27

(*) Salary component excludes Capital Expenditure on salary

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage of increase/decrease has been calculated on prorata basis for the year 2015-16

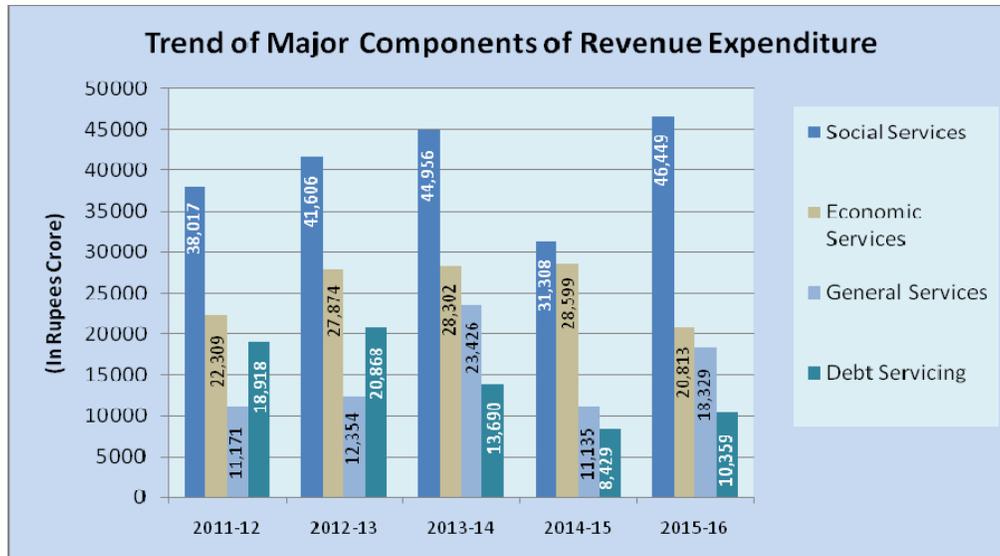
3.2.1 Sectoral Distribution of Revenue Expenditure (2015-16)

(In ` Crore)

Component	2014-15	2015-16	Percentage increase/decrease over previous year
A. Fiscal Services	677	903	11
(i) Collection of Taxes on Property and Capital transactions	139	236	41
(ii) Collection of Taxes on Commodities and Services	536	667	4
(iii) Other Fiscal Services	2
B. Organs of State	514	618	...
C. Interest Payments and Servicing of Debt	8,429	10,359	2
D. Administrative Services	3,722	5,455	22
E. Pensions and Miscellaneous General Services	6,138	11,238	53
F. Social Services	31,308	46,449	24
G. Economic Services	28,599	20,813	(-)39
H. Grants-in-aid and Contributions	84	115	14
Total Expenditure (Revenue Account)	79,471	95,950	1

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase/decrease has been calculated on prorata basis for the year 2014-15

3.2.2 Major components of Revenue Expenditure (2011 – 2016)



- 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.

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	2011-12	2012-13	2013-14	2014-15	2015-16
1.	Budget(B.E)	17,854	19,973	21,278	7,070	9,819
2.	Actual Expenditure	13,722	15,149	15,280	6,520	14,172
3.	Percentage of Actual Expenditure to B.E.	77	76	72	92	144
4.	Percentage of Growth in Capital Expenditure	23	10	1	(-)57	117
5.	GSDP	6,62,592	7,54,409	8,54,822	5, 20,030	6,03,376
6.	Percentage of Growth of GSDP	14	14	13	12	16

Note: (i) Does not include expenditure on Loans and Advances. GSDP figures in this publication are adopted as provided by the Director of Economics and Statistics 2016.

(ii) The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase/decrease has been calculated on prorata basis for the year 2014-15.

3.3.1 Sectoral Distribution of Capital Expenditure

During 2015-16, Government spent `8,705 crore on various projects (`7,561 crore on Major Irrigation, `61 crore on Medium Irrigation, and `1,083 crore on Minor Irrigation) and `9 crore on Ports and Light Houses. Apart from the above, the Government spent `1,143 crore on construction of Buildings, `89 crore on construction of Roads and Bridges, `63 crore on Rural Water Supply Schemes, `225 crore on investment in various Corporations/Companies/Societies and `3,938 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	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase/decrease over previous year
1.	General Services (Capital)	83	212	309	129	180	16
	General Services (Revenue)	29,874	33,064	36,899	19,480	28,573	22
2.	Social Services (Capital)	830	1,072	1,378	1,585	2,415	27
	Social Services (Revenue)	38,017	41,606	44,956	31,308	46,449	24
3.	Economic Services (Capital)	12,809	13,865	13,593	4,806	11,577	101
	Economic Services (Revenue)	22,309	27,874	28,302	28,599	20,813	(-39)

Note: i) Capital Expenditure does not include expenditure on loans and advances (`674 crore).

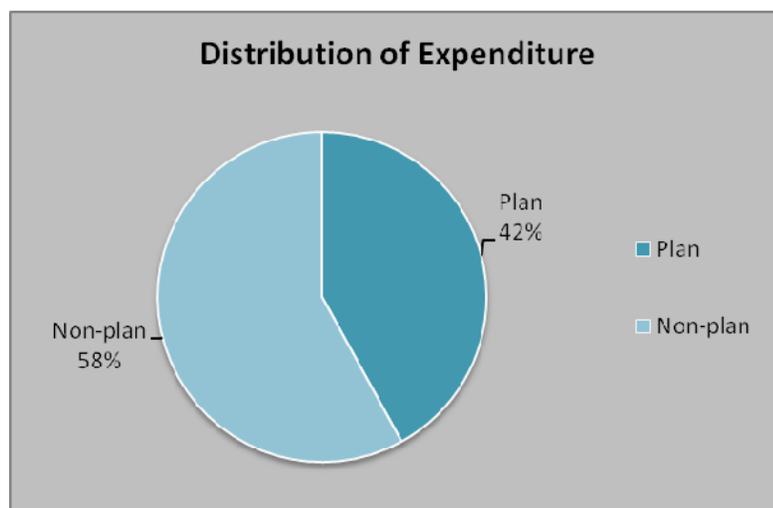
ii) Revenue Expenditure does not include expenditure on Grants-in-aid (`115 crore).

iii) The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase/decrease has been calculated on prorata basis for the year 2014-15.

CHAPTER IV

PLAN AND NON-PLAN EXPENDITURE

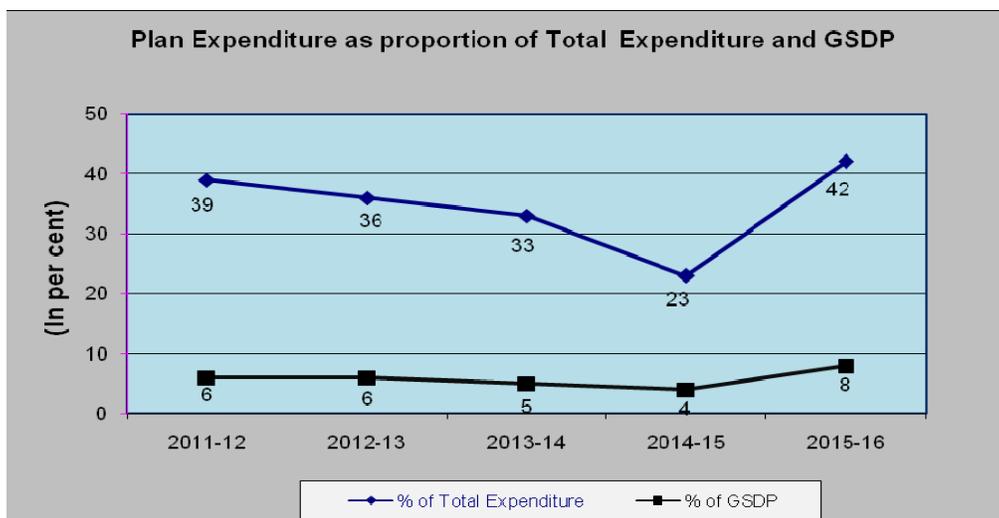
4.1 Distribution of Expenditure (2015-16)



4.2 Plan Expenditure

Plan Expenditure (Revenue, Capital and Loans) during 2015-2016 was `46,507 crore, constituting 42 per cent of total disbursements of `1,10,992 crore. This comprised, `31,294 crore under State Plan, `14,830 crore under Centrally Sponsored/ Central Plan Schemes⁴ and `383 crore on Loans and Advances. The plan expenditure as percentage to total expenditure in 2014-15 was 23 percent and 42 percent in 2015-16, whereas plan expenditure to GSDP in 2014-15 was 4 percent and 8 percent in 2015-16.

⁴ Includes `13,611 crore under Revenue Section and `1,218 crore under Capital Section.



4.2.1 Plan Expenditure under Capital Account

(In ` Crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase/decrease over previous year
Total Capital Expenditure ^(*)	18,705	19,062	18,969	7,265	14,845	70
Capital Expenditure (Plan)	18,450	18,472	18,048	6,815	14,529	78
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	99	97	95	94	98

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage Increase/decrease has been calculated on prorata basis for the year 2014-15.

(*) Includes expenditure on Loans and Advances.

4.2.2 Plan Expenditure under Revenue Account

(In ` Crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase/decrease over previous year
Total Revenue Expenditure	90,415	1,02,702	1,10,375	79,471	95,950	0.61
Revenue Expenditure (Plan)	23,664	25,241	24,137	13,000	31,978	105

Percentage of Revenue Expenditure (plan) to Total Revenue Expenditure	26	25	22	16	33
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Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase has been calculated on prorata basis for the year 2014-15.

4.2.3 Plan Expenditure on Loans and Advances

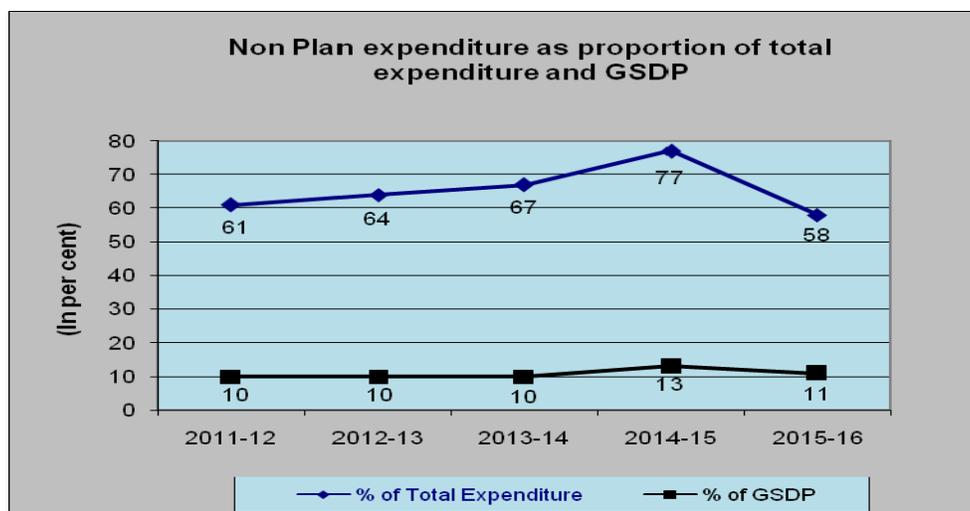
Significant disbursements of Loans and Advances during 2015-16 were as under:

(In ` Crore)

Description	Amount	Details
MH-6216-Loans for Housing	201	AP State Housing Corp for weaker section Housing programme under NTR Programme etc.,
MH-6801-Loans for Power Projects	62	Loans to AP Transmission Corporation
MH-6860-Loans for Consumer Industries	15	Loans to Co-op sugar factories
MH-7055-Loans for Road Transport	95	Loans to AP State Road Transport Corporation

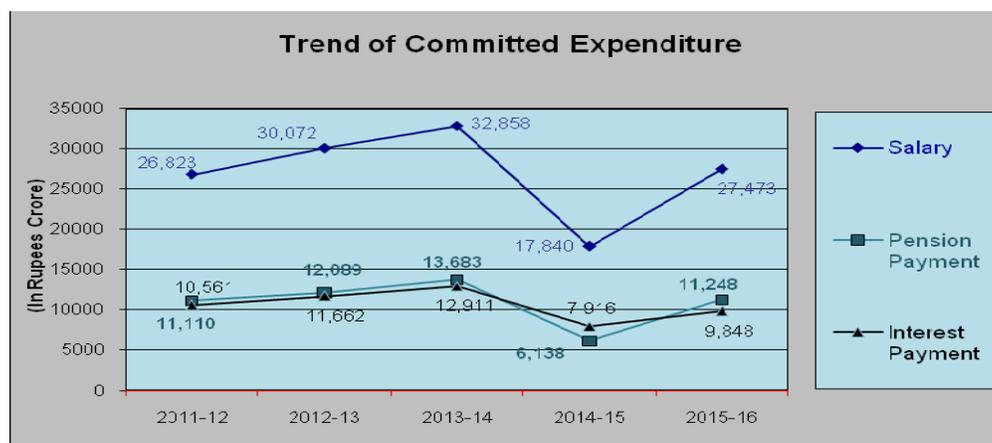
4.3 Non-plan Expenditure

Non-plan expenditure during 2015-2016, representing 58 per cent of total disbursements, was `64,485 crore (`63,972 crore under Revenue and `513 crore under Capital). Non-plan expenditure under Capital constitutes `27 crore under Capital and `290 crore on Loans and Advances and `196 crore towards ISS disbursed. Out of total Non-plan expenditure `358 crore (0.55 per cent) spent on maintenance, `25,489 crore (40 per cent) constituted Salary and Wages.



4.4 Committed Expenditure

Expenditure on Salaries, Interest Payments and Pensions is treated as Committed Expenditure. Interest payments increased by 24 per cent in 2015-16 over the previous year. Due to revision of pay scales, Pension payment increased by 83 per cent and Salary payment increased by 54 per cent in 2015-16 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.

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

Component	2011-12	2012-13	2013-14	2014-15	2015-16	(In ` Crore)
						Percentage increase/decrease

						over previous year
Committed expenditure	48,494	53,823	59,452	31,894	48,569	27
Revenue Expenditure	90,415	1,02,702	1,10,375	79,471	95,950	0.61
Revenue Receipts	93,553	1,03,830	1,10,719	65,695	88,648	12
Percentage of Committed Expenditure to Revenue Receipts	52	52	54	49	55	(-) 6
Percentage of Committed Expenditure to Revenue Expenditure	54	52	54	40	51	6

Note: The Expenditure of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase has been calculated on prorata basis for the year 2014-15.

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CHAPTER V

APPROPRIATION ACCOUNTS

5.1. Summary of Appropriation Accounts for 2015-16

(In ` Crore)

Sl. No	Nature of expenditure	Original grant	Supplementary grant	Total	Actual Expenditure	Saving (-) Excess (+)	Surrender (by way of re-appropriation)
1	Revenue						
	Voted	86,430	13,632	1,00,062	91,088	(-)8,974	(-)12,845
	Charged	11,242	---	11,242	10,152	(-)1,090	(-)1,049
	Total	97,672	13,632	1,11,304	1,01,240	(-)10,064	(-)13,894
2	Capital						
	Voted	10,022	7,313	17,335	14,481	(-)2,854	(-)2,905
	Charged	14	126	140	102	(-)38	---
	Total	10,036	7,439	17,475	14,583	(-)2,892	(-)2,905
3	Public Debt						
	Charged	5,087	---	5,087	38,445	(+)33,358	(-)33
	Total	5,087	---	5,087	38,445	(+)33,358	(-)33
4	Loans and Advances						
	Voted	718	72	790	869	(+)79	(-)123
	Total	718	72	790	869	(+)79	(-)123
	Grand Total	1,13,513	21,143	1,34,656	1,55,137	(+)20,481	16,955

Note: Savings are with reference to Budget estimates.

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
XVII	Municipal Administration and Urban Development	5,587	3,587	36
XXI	Social Welfare	2,713	2,132	21
XXVII	Agriculture	7,967	3,785	52
XXXVI	Industries & Commerce	808	399	51
XXXVII	Tourism, Art & Culture	325	200	38
XXXIX	Information Technology, Electronics & Communications	608	403	34

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 2015-16, Supplementary Provision for `21,143crore (14 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	Actual Expenditure	Savings	Supplementary
V	Revenue, Registration & Relief	Capital	246	146	100	0.3
XVI	Medical and Health	Revenue	5,249	4790	459	0.2
		Capital	464	262	202	0.01
XXI	Social Welfare	Revenue	2,406	1,889	517	0.04
		Capital	287	243	44	20
XXVII	Agriculture	Revenue	7,288	3731	3557	580

		Capital	74	54	20	26
XXVIII	Animal Husbandry & Fisheries	Revenue	955	880	75	56
XXXV	Energy	Revenue	4,272	3,795	477	0.01
XXXVI	Industries and Commerce	Revenue	573	381	192	110

Note: Savings = Original-Actual Expenditure.

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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 `8,705 crore at the end of 2015-2016. `9.38 crore (0.10 per cent of investment) was received as dividends indicating an inadequate return on investment.

Cash balance with the RBI stood at `(-)581 crore on 1st April 2015 and increased further to (-) `415 crore at the end of 31 March 2016. Government had invested an amount of `29,452 crore in 14 days treasury bills in 2015-16 and rediscounted bills worth `32,646 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 2015-16 is `18,050 crore. Against this Government of Andhra Pradesh availed of open market borrowings totalling `19,168 crore during 2015-16.

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

(In ` Crore)

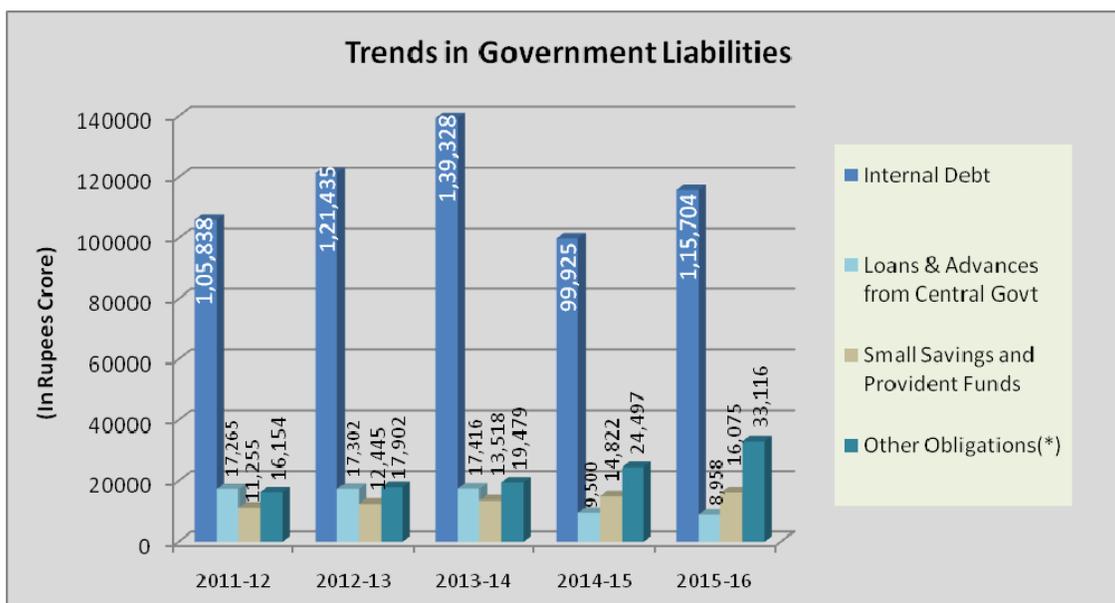
Year	Public Debt	Percentage to GSDP	Public Account ^(*)	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2011-12	1,23,103	19	27,409	4	1,50,512	23
2012-13	1,38,737	18	30,347	4	1,69,084	22
2013-14	1,56,744	18	32,997	4	1,89,741	22
2014-15	1,09,425	21	39,319	8	1,48,744	29

2015-16	1,24,662	21	49,191	8	1,73,853	29
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(*) 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 Director of Economics and Statistics 2016, for the revised current figures of previous years and for current year.

Public Debt and Other Liabilities showed a net increase of `25,109 crore (17 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
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
2015-16	10,623	7,059	417

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 2016, none of the recipients of guarantee

paid any Guarantee Fee during the year. The State Government transferred `46 crore to the Guarantee Redemption Fund and the entire balance of `581 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 2016, an adverse balance of `111 crore exists under MH 6003-Internal Debt. Out of this, `86 crore represents loans availed of by the Andhra Pradesh Road Development Corporation. `16 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 2015-2016 was `28,938 crore. Of this, Loans and Advances to Government Corporations/ Companies, Non-Government Institutes and Local Bodies amounted to `28,570 crore. Recovery of principal aggregating to `28,088 crore and interest amounting to `6,816 crore is in arrears at the end of 31 March 2016. During 2015-16 only `285 crore has been received towards repayment of Loans and Advances, out of which `99 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 `28,176 crore in 2011-2012 to `39,694 crore in 2015-2016. Grants to Zilla Parishads, Panchayat Samitis, Gram

Panchayats and Municipalities (₹8,873 crore) represented 22 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)

Year	Zilla Parishads	Municipalities	Panchayat Samithis	Others	Total
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
2015-16	5,512	1,359	2,002	30,821	39,694
Percentage increase/decrease over previous year	14	(-30)	(-14)	(-15)	(-12)

7.4 Cash Balance and Investment of Cash Balance

(In ` Crore)

Component	As on 01 April 2015	As on 31 March 2016	Net increase (+)/ decrease (-)
Cash Balances	(-)581 (-Dr)	(-)415(-Dr)	(+)166
Investments from Cash Balance (GOI Treasury Bills)	3,193(Cr)	...	(+)3,193
Other Cash Balances	2(Dr)	2(Dr)	...
i) Departmental Balances	1(Dr)	1(Dr)	...
ii) Permanent Cash Imprest	1(Dr)	1(Dr)	...
Investment from earmarked fund balances	4,513(Dr)	5,412(Dr)	(+)899
(a) Sinking Fund	3,967(Dr)	4,820(Dr)	(+)853
(b) Guarantee Redemption Fund	536(Dr)	581(Dr)	(+)45
(c) Other Funds	10(Dr)	11(Dr)	(+)1
Interest realised	500(Cr)	499(Cr)	(-)1

State Government had a negative closing cash balance at the end of 2015-16. It invested `5,412 crore towards cash balances and earmarked fund (Consolidated Sinking Fund, Guarantee Redemption Fund etc) balances.

7.5 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.

7.6 Commitments on Account of Incomplete Capital Works

A total expenditure of `23,756 crore was incurred upto the year 2015-16 by the State Government on various incomplete projects against an estimated cost of `45,258 crore. The estimated cost was further revised to `42,201 crore to end of 2015-16. During 2015-16 a total expenditure of `2,450 crore incurred by the State Government on various projects taken up by engineering departments. Amount of `24 crore was due to be paid to the end of 31-03-2016. The original estimated cost (`45,258 crore) decreased by 7 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.	Buildings	12	3	14	---	12
2.	Bridges	4	168	168	---	4
3.	Others	40,255	1,804	20,609	19	40,786
4.	Non EPC Work	250	7	214	...	250
5.	Earth Works	4,737	468	2,751	5	1,149
	TOTAL	45,258	2,450	23,756	24	42,201

Note: i) Detailed information towards commitments on Incomplete Capital Works is available in Appendix X of Finance Accounts 2015-16.

ii) The figures exhibited in above table are compiled from the data provided by various Divisions/Departments.

7.7 Missing Vouchers

Significant quantum of wanting vouchers in respect of all treasuries was observed. During the year 2015-16, vouchers numbering 5,213 for an amount of ` 1825.17 crore were kept under objection for want of physical vouchers, of which 2,719 vouchers for ` 1,782.64 crore related to PAO (AP State headquarters) only. The recurrence of missing vouchers every year indicates laxity at the level of Account Rendering Units to forward complete account to the office of the Principal Account General(A&E).

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