

**GOVERNMENT OF TELANGANA**

**ACCOUNTS AT A GLANCE  
2015-2016**

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

This is the second publication for the newly formed State of Telangana which came into existence on 02-06-2014 as per A.P. Reorganization Act, 2014.

As always, suggestions and comments are welcome.

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**Date: 08-03-2017**



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# CHAPTER I

## OVERVIEW

### 1.1 Introduction

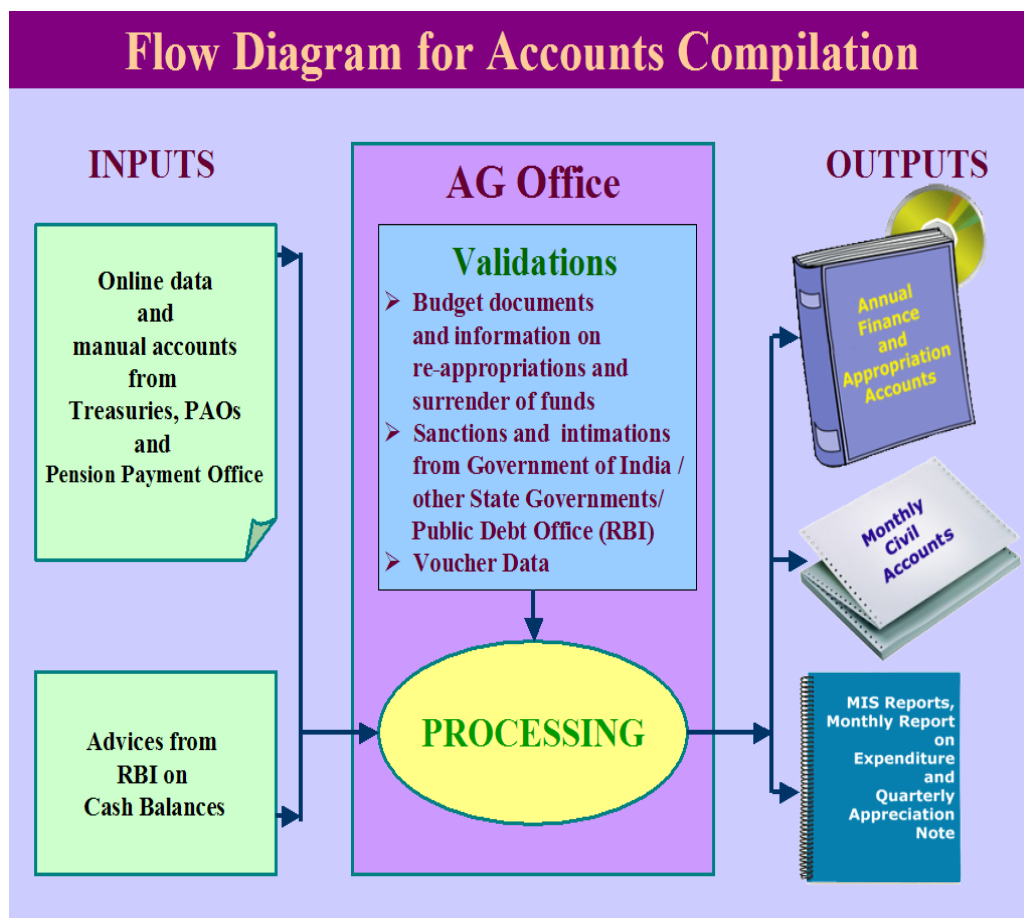
The Principal Accountant General (Accounts and Entitlements), Andhra Pradesh & Telangana compiles the accounts of receipts and expenditure of the Government of Telangana. This compilation is based on the initial accounts rendered by the District Treasuries and Pay and Accounts Offices (PAOs) of the State Government, information received from the Government of India and other State Governments on their financial transactions with the Government of Telangana 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 Principal Accountant General (A&E) Andhra Pradesh & Telangana submits the Finance Accounts and the Appropriation Accounts of the State Government to the Governor for placing before the State Legislature.

### 1.2 Structure of Accounts

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

<p><b>Part I</b> <b>CONSOLIDATED FUND</b></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><b>Part II</b> <b>CONTINGENCY FUND</b></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 Telangana is ₹50 crore.</p>
<p><b>Part III</b> <b>PUBLIC ACCOUNT</b></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)

<b>Receipts</b> (Total: 95,078)	<b>Revenue</b> (Total : 76,134)	Tax Revenue	52,325
		Non Tax Revenue	14,415
		Grants-in-Aid & Contributions	9,394
	<b>Capital</b> (Total : 18,944)	Recovery of Loans and Advances	88
		Capital Receipts	...
		Borrowings and other Liabilities*	18,856
<b>Disbursements</b> (Total: 95,078)	<b>Revenue</b>	75,896	
	<b>Capital</b>	13,590	
	<b>Loans and Advances</b>	5,233	
	<b>Inter State Settlement</b>	359	

\* 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 Telangana 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 (₹858 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 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 Telangana has 17 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 Telangana against the budget approved by the Legislature amounting to ₹1,39,360 crore, was short spent by ₹35,262 crore (25 per cent of estimates). Certain grants like Roads, Buildings & Ports (68 per cent under

Loans, 61 per cent under Capital), Backward Classes welfare (97 per cent under Capital), Minor Irrigation (45 per cent under Capital), Energy (75 per cent under Capital), Tourism, Art & Culture (94 per cent under Capital) and Social Welfare (56 percent under Revenue & Capital), showed short spending.

#### **1.4 A.C. Bills**

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting relevant 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.

Details of outstanding AC Bills as on 31 March 2016 are given below:

(In ₹ Crore)		
<b>Year</b>	<b>Number of pending DC bills</b>	<b>Amount</b>
<b>Upto 2013-14</b>	3,281	286.48
<b>2014-15</b>	662	128.16
<b>2015-16</b>	595	44.19
<b>Total</b>	<b>4,538</b>	<b>458.83</b>

Out of ₹97.08 crore drawn against AC bills in 2015-16, AC bills amounting to ₹20.39 crore (23.62 per cent of the total amount drawn against AC bills during 2015-16) were drawn through Treasuries, in March 2016 alone and of this ₹3.57 crore were drawn on the last day of the financial year.

#### **1.5 Reconciliation of accounts**

AG (A&E) receives compiled accounts each month from the Treasuries and Pay and Accounts Officers (PAOs). Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. CCOs are responsible for maintaining accounts and watching expenditure against appropriation for expenditure incurred from grants under their control. 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 AG(A&E). During the year 2015-16, out of total 196 CCOs, 21 CCOs have reconciled an amount of ₹40,784.89 crore which works out to 43.06 per cent of total expenditure of ₹94,719.15 crore and on the receipts side ₹36,861.31 crore (48.36 per cent of the total receipt of ₹76,221.48 crore) has been reconciled. 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	5,951	516	537	4,898
RECEIPTS	733	36	...	697
<b>TOTAL</b>	6,684	552	537	5,595

## 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 year 2015-16 is given below. However, the exact number and amount of lapsable/unspent balances against these PD Accounts had not been provided by the State Government.

(In ₹ crore)

Opening Balance as on 01 April 2015		Addition during the year 2015-16		Withdrawals during the year 2015-16		Closing Balance as on 31 March 2016	
Number	Amount	No. of PD A/cs opened	Deposits made in PD A/cs including new accounts	No. of PD A/cs closed	Withdrawals made from PD A/cs including closed accounts	Number	Amount
29,591	14,039.65	511	35,896.96	791	41,916.80	29,311	8,019.81

## 1.7 Sources and Application of Funds

### 1.7.1 Ways and Means Advances

Reserve Bank of India (RBI) extends Special Drawing Facility/ 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 Telangana has availed Special Drawing Facility for 4 days, amounting to ₹112 crore.



## Sources and Application of Funds

(In ₹ Crore)

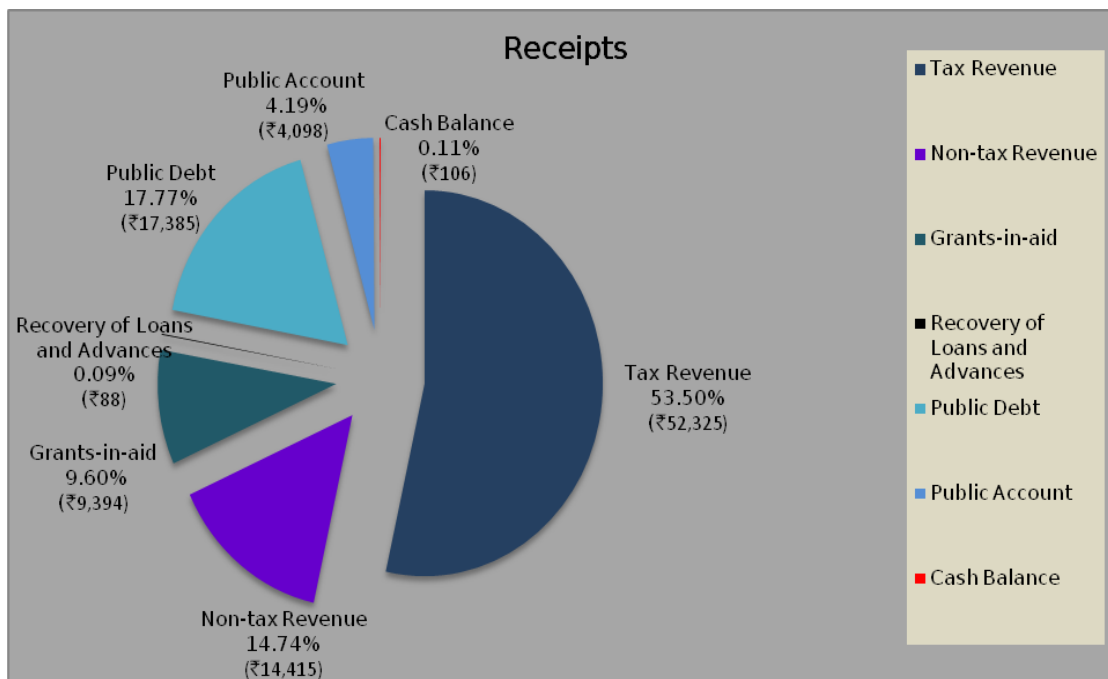
	PARTICULARS	AMOUNT
	Opening Cash Balance as on 01.04.2015	111
	Revenue Receipts	76,134
	Recovery of Loans & Advances	88
	Capital Receipts	...
	Public Debt <sup>*®</sup>	17,385
	Small Savings, Provident Fund & Others <sup>*</sup>	2,102
<b>SOURCES</b>	Reserves & Sinking Funds <sup>*</sup>	1,856
	Deposits Received <sup>*</sup>	39,680
	Civil Advances Repaid <sup>*</sup>	160
	Suspense & Miscellaneous <sup>*@</sup>	93,533
	Remittances <sup>*</sup>	16,198
	Contingency Fund	...
	<b>TOTAL</b>	<b>2,47,247</b>
	Revenue Expenditure	75,896
	Capital Expenditure	13,590
	Loans Given	5,233
	Repayment of Public Debt <sup>*®</sup>	2,733
	Small Savings, Provident Fund & Others <sup>*</sup>	1,239
<b>APPLICATION</b>	Reserves & Sinking Funds <sup>*</sup>	1,476
	Deposits Spent <sup>*</sup>	37,463
	Civil Advances Given <sup>*</sup>	156
	Suspense & Miscellaneous <sup>*@</sup>	92,761
	Remittances <sup>*</sup>	16,336
	Inter State Settlement	359
	Closing Cash Balance as on 31-03-2016	5
	<b>TOTAL</b>	<b>2,47,247</b>

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

@ The Suspense accounts include ₹67,708 crore invested in treasury bills which is shown on the 'Application' side, and ₹67,074 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.

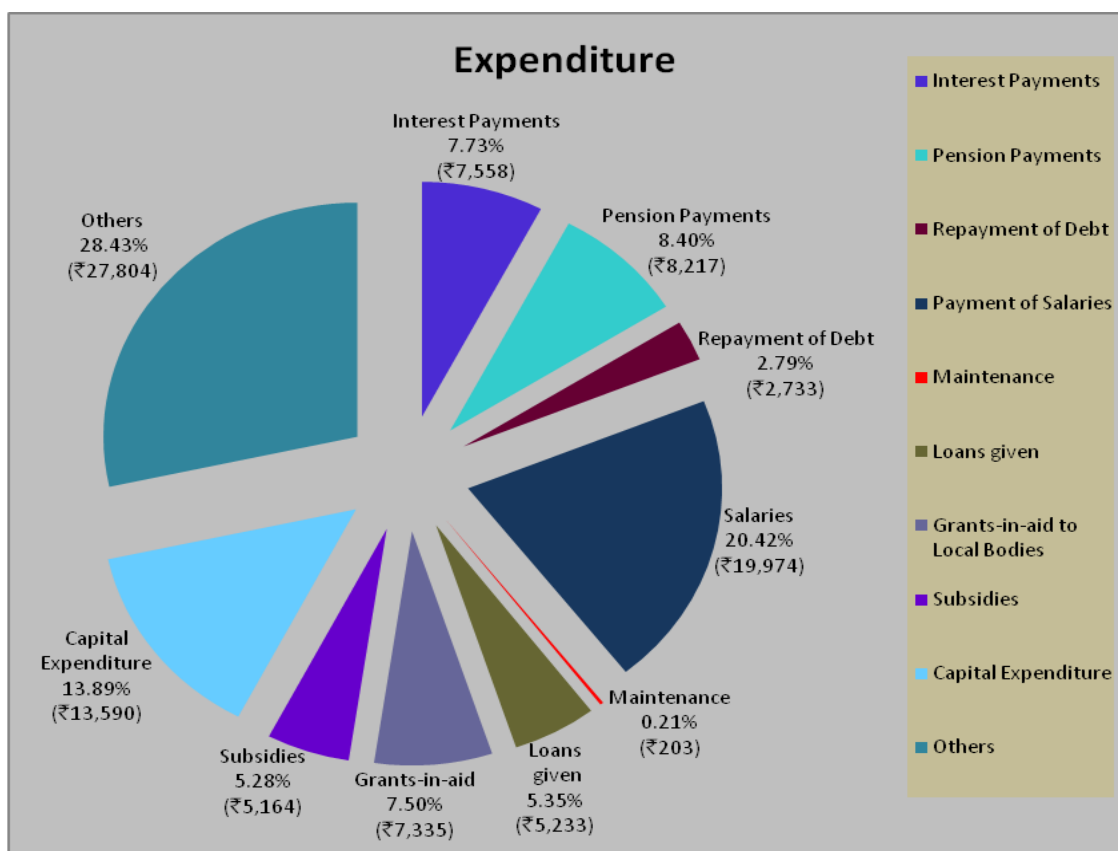
® Public Debt does not include Receipt and Expenditure of Special drawing facility/ Ways and Means Advances

### 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 1.7). 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	B.E 2015-16	Actuals	Percentage of actual to	
			B.E	GSDP <sup>(§)</sup>
1. Tax Revenue <sup>(@)</sup>	59,318	52,325	88	9
2. Non-Tax Revenue	22,413	14,415	64	2
3. Grants-in-aid & Contributions	12,400	9,394	76	2
4. Revenue Receipts (1+2+3)	94,131	76,134	81	13
5. Recovery of Loans & Advances	875	88	10	...
6. Borrowings & Other Liabilities <sup>(B)</sup>	16,969	18,856	111	3
7. Capital Receipts (5+6)	17,844	18,944	106	3
8. Total Receipts (4+7)	1,11,975	95,078	85	16
9. Non-Plan Expenditure <sup>(*)</sup>	59,592	55,164	93	9
10. NPE on Revenue Account	59,297	54,656	92	9
11. NPE on Interest Payments out of 10	7,555	7,558	100	1
12. NPE on Capital Account <sup>(£)</sup>	295	508	51	...
13. Plan Expenditure <sup>(*)</sup>	52,383	39,914	76	7
14. PE on Revenue Account	34,303	21,240	62	4
15. PE on Capital Account <sup>(£)</sup>	18,079	18,674	103	3
16. Total Expenditure (9+13) <sup>(¥)</sup>	1,11,975	95,078	85	16
17. Revenue Expenditure (10+14)	93,600	75,896	81	13
18. Capital Expenditure (12+15) <sup>(#)</sup>	18,374	19,182	102	3
19. Revenue Surplus (4-17)	531	238	45	...
20. Fiscal Deficit (4+5-16)	16,969	18,856	111	3

@ Includes State's share of Union Taxes of ₹12,351 crore.

(§) GSDP figure of ₹5,83,117 crore adopted as provided by Directorate of Economics and Statistics 2016.

(B) Borrowings and other liabilities: Net (Receipts-Disbursements) of Public debt (₹14,652 crore) + Net of Contingency fund (Nil) + Net (Receipts- Disbursements) of Public Account (₹4,098 crore) + Net of Opening and Closing cash balance (₹106 crore).

(\*) Expenditure includes Loans and Advances under Non-plan (₹149 crore) and under Plan (₹5,084 crore) and excludes expenditure on Public Debt (₹2,845 crore).

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

(#) Expenditure on Capital Account includes Capital Expenditure (₹13,590 crore), Loans and Advances disbursed (₹5,233 crore) & Inter State Settlement (₹359 crore)

(£) Includes expenditure on Loans and Advances (₹149 crore) & Inter State Settlement (₹359 crore) under Non-plan and Loans & advances (₹5,084 crore) under Plan.

There is Revenue Surplus of ₹238 crore (₹369 crore in 2014-15) and Fiscal Deficit of ₹18,856 crore (₹9,410 crore in 2014-15) which are 0.04 per cent and 3.23 percent of GSDP<sup>1</sup> respectively. The Fiscal Deficit constituted 20 per cent of total expenditure. Around 48 per cent of the Revenue Receipts (₹76,134 crore) of the State Government was spent on Committed Expenditure like Salaries<sup>2</sup> (₹20,403 crore), Interest Payments (₹7,558 crore) and Pensions (₹8,217 crore).

## 1.9 What the Deficit and Surplus indicate

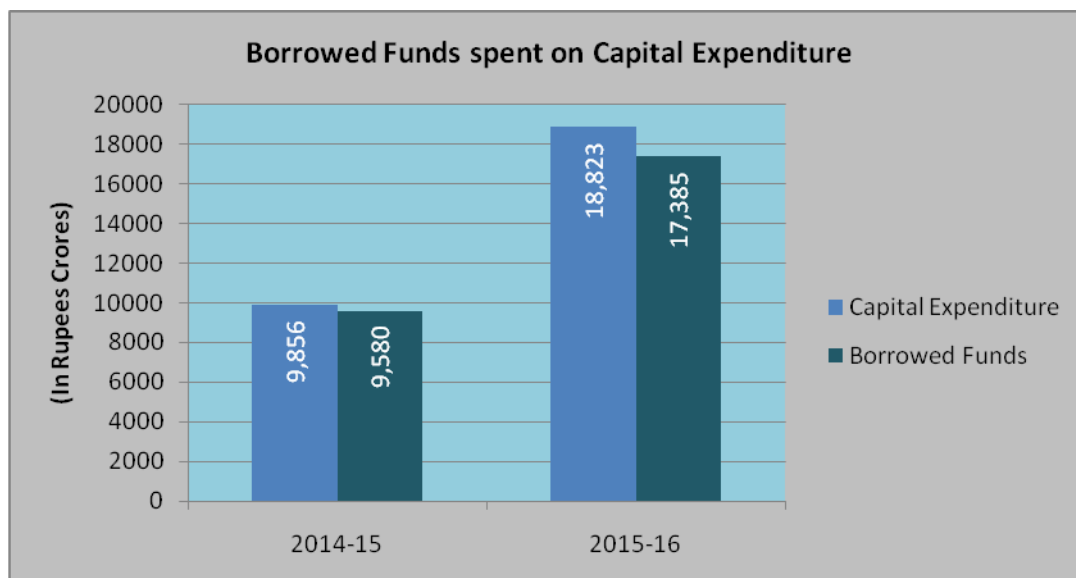
<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit /Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. 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). The Twelfth Finance Commission recommended that States enact their own Fiscal Responsibility and Budget Management (FRBM) Acts committing them to achieving Revenue Surplus and limiting Fiscal Deficit to 3 per cent of GSDP by 2009-10. Accordingly, FRBM Act 2005 was enacted upon by the combined state of Andhra Pradesh in the year 2005. Though Government of Telangana has not yet enacted its own FRBM Act, the FRBM Act of combined State of Andhra Pradesh is applicable to Telangana also, till a new enactment is made, in terms of section 100 of AP reorganisation Act 2014. The State's Fiscal Deficit – GSDP ratio is 3.23 per cent for 2015-16 which is within the ceilings fixed based on the recommendations of the Fourteenth Finance Commission.

<sup>1</sup> GSDP figure of ₹5,83,117 crore adopted as provided by Directorate of Economics and Statistics 2016.

<sup>2</sup> Includes detailed heads 010-Salaries (₹18,065 crore), 020-Wages (₹82 crore), 030-Overtime allowance (nil), 270/273-Maintenance (₹203 crore) & 310/311-Grants-in-Aid towards salaries (₹2,053 crore).

### 1.9.1 Proportion of borrowed funds to Capital Expenditure.



Note: Borrowed funds does not include Special drawing facility/Ways & Means Advances

The extent to which the Fiscal Deficit, as represented by borrowed funds, has been channelized towards the creation of capital assets is an indicator of prudent financial management. The entire borrowings of ₹17,385 crore in the year was utilised to meet Capital expenditure. In addition, an amount of ₹1,438 crore from revenue receipts was spent on capital expenditure, making the total capital expenditure ₹18,823 crores (excluding ₹359 crore Interstate settlement).

Normally, Public Debt is discharged through the use of Revenue Surplus. The Revenue Surplus of the State Government for 2015-16 (₹238 crore) was insufficient to meet the Public Debt discharged during the year (₹2,733 crore) and was met from Internal Debt and loans from Central Government.

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## CHAPTER II

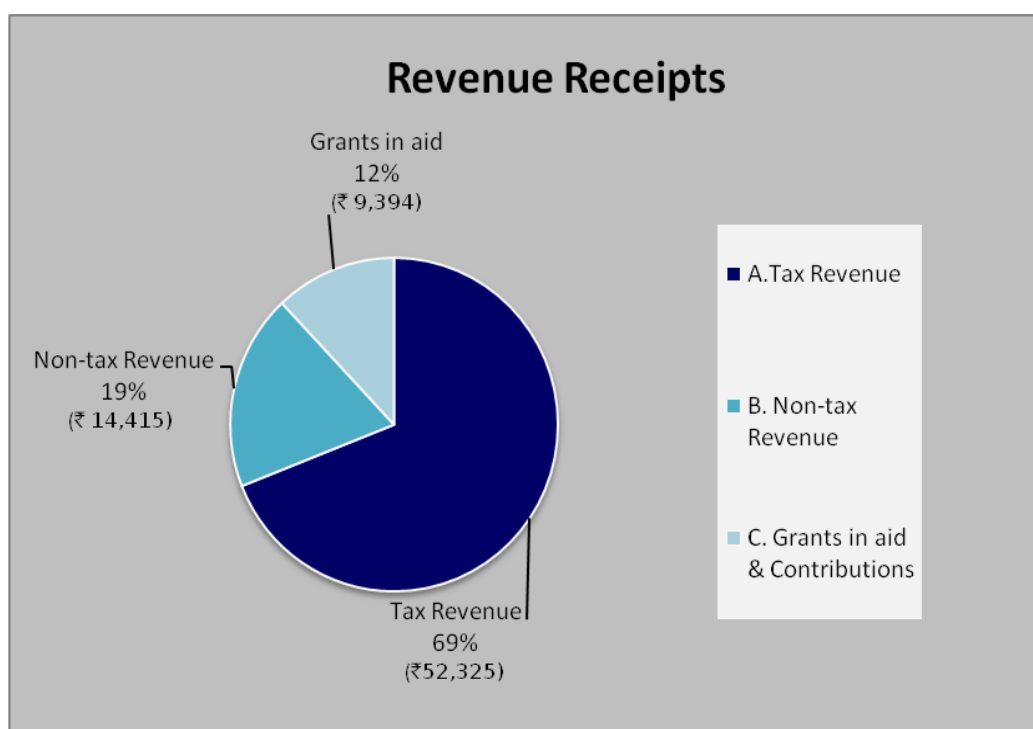
### RECEIPTS

#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2015-16 were ₹95,078 crore against budget estimate of ₹1,11,975 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.



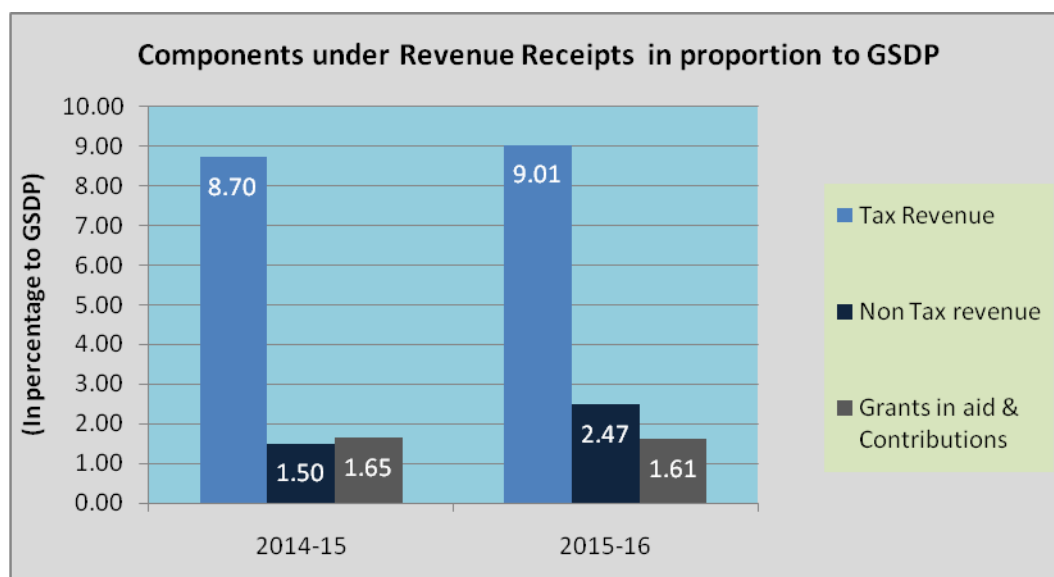
## Trend of Revenue Receipt Components

(In ₹ Crore)

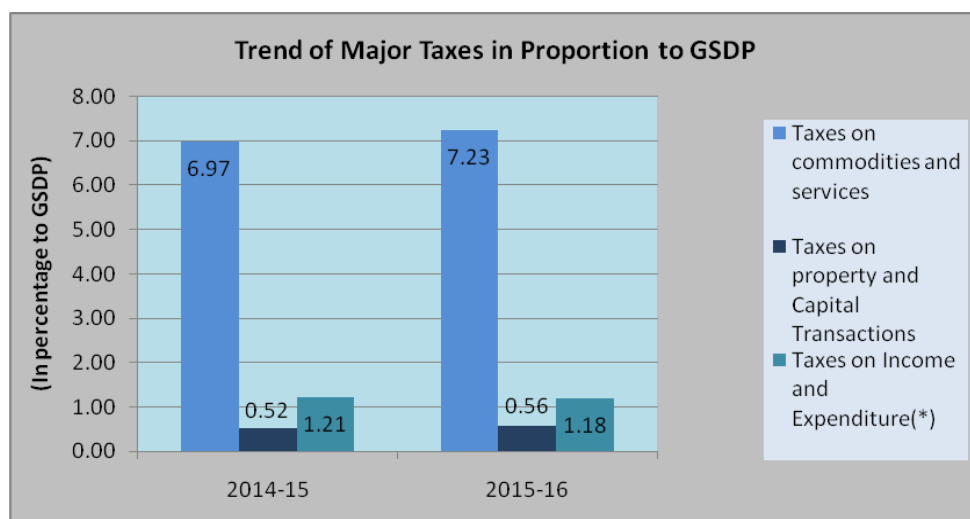
Components	2014-15	2015-16	Percentage increase
<b>A. Tax Revenue</b>	<b>37,477</b>	<b>52,325</b>	<b>16</b>
Taxes on Income & Expenditure	5,215	6,904	10
Taxes on Property & Capital Transactions	2,243	3,286	22
Taxes on Commodities & Services	30,019	42,135	17
<b>B. Non-Tax Revenue</b>	<b>6,447</b>	<b>14,415</b>	<b>86</b>
Interest Receipts, Dividends and Profits	2,900	2,947	(-)15
General Services	723	5,163	495
Social Services	533	3,204	401
Economic Services	2,291	3,101	13
<b>C. Grants-in-aid &amp; Contributions</b>	<b>7,118</b>	<b>9,394</b>	<b>10</b>
<b>Total – Revenue Receipts</b>	<b>51,042</b>	<b>76,134</b>	<b>24</b>
<b>Percentage to GSDP</b>	<b>12</b>	<b>13</b>	<b>...</b>

- Note: (i) The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015  
(ii) GSDP figures in this publication are adopted as provided by the Directorate of Economics and Statistics 2016.  
(iii) Percentage increase has been calculated on prorata basis for the year 2014-15.

The increase in Tax Revenue (16 percent) and Non Tax Revenue (86 per cent), has kept pace with the increasing GSDP (13 per cent).



## 2.2.1 Sector-wise Tax Revenue



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

## 2.3 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
2014-15	37,477	8,188	29,289	6.8
2015-16	52,325	12,351	39,974	6.9

Note: (i) GSDP figures in this publication are adopted as provided by Directorate of Economics and Statistics 2016  
(ii) The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015

The proportion of the State's Own Tax Revenue to GSDP is 6.9 per cent whereas the ceilings fixed based on the recommendations of the Fourteenth Finance Commission is 7.3 per cent.

## 2.4 Efficiency of Tax Collection:

### A. Taxes on Property and Capital Transactions

(In ₹ Crore)

Description	2014-15	2015-16
Revenue collection	2,235	3,285
Expenditure on collection	101	203
Cost of Collection (as % of Revenue collection)	4.52	6.18

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	2014-15	2015-16
Revenue collection	26,785	36,330
Expenditure on collection	394	540
Cost of Collection (as % of Revenue collection)	1.47	1.49

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)



## 2.5 Trend in State's share of Union Taxes

(In ₹ Crore)

Major Head description	2014-15	2015-16	Percentage Increase
<b>(a) Taxes on Income &amp; Expenditure</b>	<b>4,946</b>	<b>6,545</b>	
Corporation Tax	2,885	3,870	12
Taxes on Income other than Corporation Tax	2,061	2,675	8
<b>(b) Taxes on Property &amp; Capital Transactions</b>	<b>8</b>	<b>1</b>	
Taxes on Wealth	8	1	(-90)
<b>(c) Taxes on Commodities &amp; Services</b>	<b>3,234</b>	<b>5,805</b>	
Customs	1,336	1,979	23
Union Excise Duties	735	1,662	88
Service Tax	1,163	2,153	54
Other taxes and duties on commodities and services	...	11	...
<b>State's share of Union Taxes</b>	<b>8,188</b>	<b>12,351</b>	<b>26</b>
<b>Total Tax Revenue</b>	<b>37,477</b>	<b>52,325</b>	<b>16</b>
<b>Percentage of Union Taxes to total Tax Revenue</b>	<b>22</b>	<b>24</b>	<b>...</b>

Note: The Receipts 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.

## 2.6 Grants-in-aid

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

- Non-Plan Grants (₹2,978 crore)
- Grants for State/Union Territory Plan Schemes (₹5,826 crore)
- Grants for Central Plan Schemes (₹590 crore)

Total receipts during 2015-2016 under Grants-in-aid were ₹ 9,394 crore. The share of Non-plan Grants in total Grants-in-aid is 32 per cent and share of State Plan schemes is 62 per cent and share of Central Plan Schemes is 6 percent in 2015-16. This is mainly due to Grants under Central assistance for State Plan Schemes.

## 2.7 Public Debt

### Trend of Public Debt (net) over the past 2 years

(In ₹ Crore)

Description	2014-15	2015-16
Internal Debt	7,767	13,882
Central Loans	86	770
Total Public Debt	7,853	14,652

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

In 2015-16, 14 loans at par totalling ₹13,848 crore at interest rates varying from 7.98 per cent to 8.53 per cent and redeemable in the year 2025 & 2026 were raised from the open market. In addition, the State Government raised ₹2,728 crore from financial institutions, thus the Internal Debt totalled ₹16,576 crore. Repayments of Internal Debt of State Government was ₹2,694 crore. Government also received ₹921 crore from Government of India as Loans and Advances and repayments were ₹151 crore.

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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 across different services viz., General services, Social services and Economic Services.

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

### **3.2 Revenue Expenditure**

The shortfall of Revenue Expenditure against budget estimates during the last two years is given below:

(In ₹ Crore)		
<b>Description</b>	<b>2014-15</b>	<b>2015-16</b>
<b>Budget Estimates</b>	79,789	93,600
<b>Actuals</b>	50,673	75,896
<b>Difference</b>	29,116	17,704
<b>Percent of gap over BE</b>	36	19

Note: The Expenditure of 2014-15 are 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. The State had achieved a revenue surplus in the year and fulfilled the commitment made in FRBM Act 2005.

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

(In ₹ Crore)			
Description	2014-15	2015-16	Percentage Increase
Revenue expenditure	50,673	75,896	25
Committed Revenue Expenditure <sup>(*)</sup>	21,439	20,165	(-)22

(\*) Salary component excludes Capital Expenditure on salary

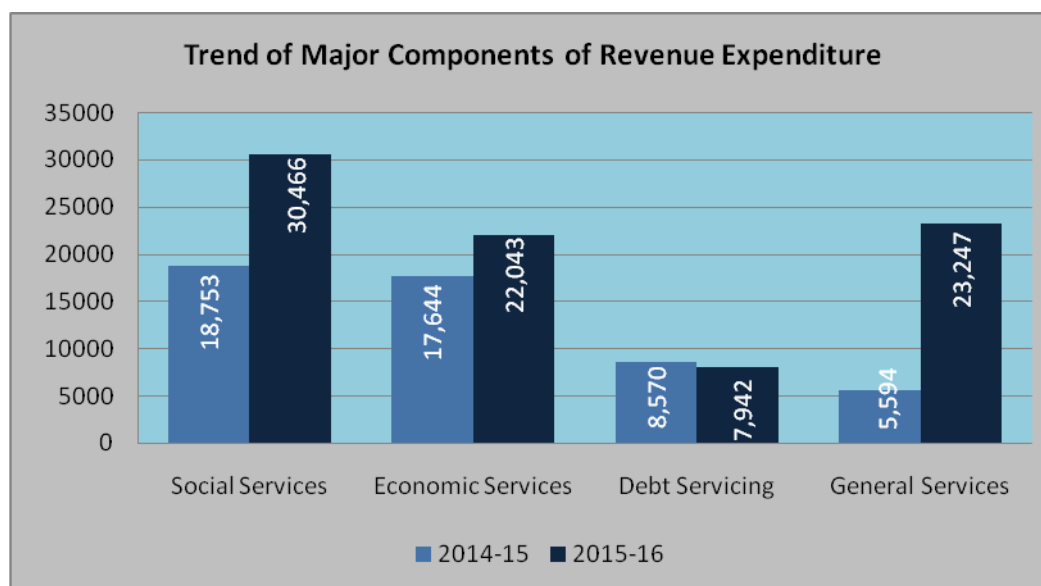
Note: The Receipts of 2014-15 are for the period 02 June 2014 to 31 March 2015. Percentage increase has been calculated on prorata basis for the year 2014-15.

### 3.2.1 Sectoral Distribution of Revenue Expenditure during the year 2015-16 was as follows:

Component		(In ₹ Crore)		
		2014-15	2015-16	Percentage Increase
<b>A.</b>	<b>General Services</b>	<b>14,164</b>	<b>23,247</b>	<b>37</b>
a.	Organs of State	389	595	27
b.	Fiscal services	495	743	25
(i)	Collection of Taxes on Property and Capital transactions	101	203	68
(ii)	Collection of Taxes on Commodities and Services	394	540	14
(iii)	Other Fiscal Services	...	...	...
c.	Interest Payments and Servicing of Debt	5,594	7,942	18
d.	Administrative Services	3,476	5,750	38
e.	Pensions and Miscellaneous General Services	4,210	8,217	63
<b>B.</b>	<b>Social Services</b>	<b>18,753</b>	<b>30,466</b>	<b>35</b>
<b>C.</b>	<b>Economic Services</b>	<b>17,644</b>	<b>22,043</b>	<b>4</b>
<b>D.</b>	<b>Grants-in-aid and Contributions</b>	<b>112</b>	<b>140</b>	<b>4</b>
<b>Total Expenditure (Revenue Account)</b>		<b>50,673</b>	<b>75,896</b>	<b>25</b>

Note: The Receipts 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.

### 3.2.2 Major components of Revenue Expenditure



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

(In ₹ Crore)

Sl. No	Component	2014-15	2015-16
1.	Budget(B.E)	15,101	15,982
2.	Actual Expenditure	8,373	13,590
3.	Percentage of Actual Expenditure to B.E.	55	85
4.	Percentage of Growth in Capital Expenditure	...	35
5.	GSDP	4,30,599	5,83,117
6.	Percentage of Growth of GSDP	...	35

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

(ii) 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.

#### 3.3.1 Sectoral Distribution of Capital Expenditure

During 2015-16, Government spent ₹7,711 crore on various projects (₹6,348 crore on Major Irrigation, ₹71 crore on Medium Irrigation, and ₹1,292 crore on Minor Irrigation). Apart from the above, the Government spent ₹665 crore on construction of Buildings, ₹1,418 crore on construction of Roads and Bridges, ₹1,473 crore on Rural Water Supply Schemes, ₹847 crore on investment in various Corporations/Companies/Societies and ₹1,476 crore on other Capital Expenditure.

#### 3.3.2 Comparative sectoral distribution of Capital and Revenue Expenditure over the last 2 Years

(In ₹ Crore)

Sl. No.	Sector	2014-15	2015-16	Percentage Increase
1.	General Services (Capital)	406	275	(-)44
	General Services (Revenue)	14,164	23,247	37
2.	Social Services (Capital)	904	2,152	98
	Social Services (Revenue)	18,753	30,466	35
3.	Economic Services (Capital)	7,063	11,163	32
	Economic Services (Revenue)	17,644	22,043	4

Note: i) Capital Expenditure does not include expenditure on loans and advances (₹5,233 crore).

ii) Revenue Expenditure does not include expenditure on Grants-in-aid (₹140 crore).

iii) The Expenditure of 2014-15 is for the period 02 June 2014 to March 2015.

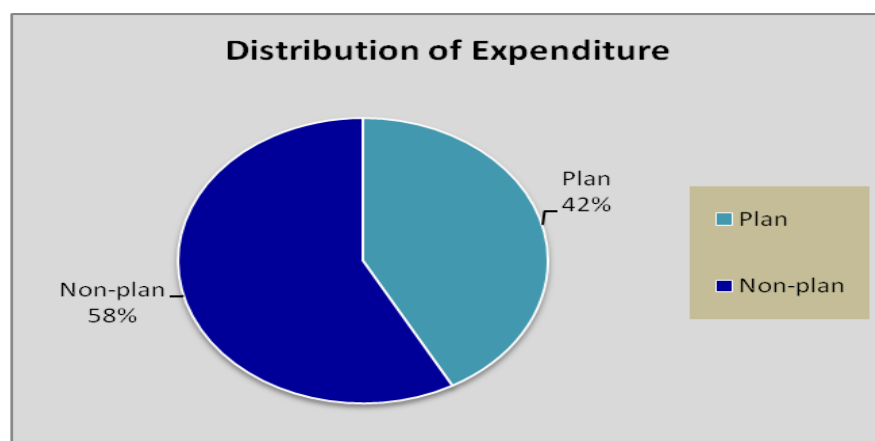
Percentage increase has been calculated on prorata basis for the year 2014-15.

## CHAPTER IV

### PLAN AND NON-PLAN EXPENDITURE

**4.1** The government's expenditure is divided under two broad heads—plan and non-plan. Plan expenditure refers to amounts spent on schemes forming part of the Five Year Plans which are approved by the Planning Commission (now NITI Aayog). All other expenditure comes under Non Plan expenditure.

#### Distribution of Expenditure (2015-16)



#### 4.2 Plan Expenditure

Plan Expenditure (Revenue, Capital and Loans) during 2015-2016 was ₹39,914 crore, constituting 42 per cent of total disbursements of ₹95,078 crore. This comprised, ₹27,571 crore under State Plan, ₹7,259 crore under Centrally Sponsored/ Central Plan Schemes<sup>4</sup> and ₹5,084 crore on Loans and Advances. The Plan expenditure as percentage to total expenditure in 2014-15 was 39 percent and 42 percent in 2015-16, whereas Plan expenditure to GSDP in 2014-15 was 5.5 percent and 6.8 percent in 2015-16.

##### 4.2.1 Plan Expenditure under Capital Account

(In ₹ Crore)

Description	2014-15	2015-16	Percent Increase
Total Capital Expenditure <sup>(*)</sup>	9,856	18,823	59
Capital Expenditure (Plan)	9,586	18,674	62
Percentage of Capital Expenditure(plan) to Total Capital Expenditure	97	99	...

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

(\*) Includes expenditure on Loans and Advances

<sup>4</sup> Includes ₹6,614 crore under Revenue Section and ₹645 crore under Capital Section.

#### 4.2.2 Plan Expenditure under Revenue Account

(In ₹ Crore)

Description	2014-15	2015-16	Percent Increase
Total Revenue Expenditure	50,673	75,896	25
Revenue Expenditure (Plan)	14,063	21,240	26
Percentage of Revenue Expenditure(Plan) to Total Revenue Expenditure	27.75	27.99	...

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

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

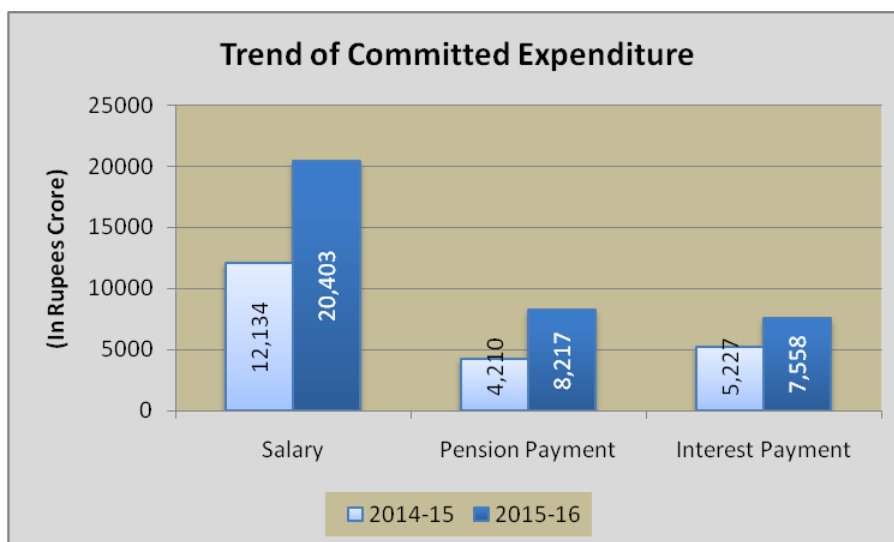
Description	Amount (₹ in crore)	Details
MH-6215-Loans for Water Supply & Sanitation	2,219	Loans to Hyderabad Metro Water Supply & Sewerage Board for Krishna Water Supply/ Godavari Water Supply Project/Sewerage Master Plan
MH-6216-Loans for Housing	1,937	Telangana Rajiv Swagruha Corpn/State Housing boards/Rural housing/Fire Station building
MH-6217-Loans for Urban Development	624	Loans to Hyderabad Metropolitan Development Authority for ORR project
MH-6801- Loans for Power Projects	274	Loans to Telangana TRANSCO

### 4.3 Non-plan Expenditure

Non-plan expenditure during 2015-2016, representing 58 per cent of total disbursements, was ₹55,164 crore (₹54,656 crore under Revenue, ₹149 crore under Capital & ₹359 crore under Inter State Settlement). Total Non-plan expenditure under Capital was on Loans and Advances disbursed. Out of total Non-plan expenditure ₹190 crore (0.35 per cent) spent on maintenance, ₹17,066 crore (31 per cent) constituted Salary and Wages. The Non-Plan expenditure as percentage to total expenditure in 2014-15 was 61 percent and 58 percent in 2015-16, whereas Non-Plan expenditure to GSDP in 2014-15 was 8.5 percent and 9.5 percent in 2015-16.

## 4.4 Committed Expenditure

Expenditure on Salaries, Interest Payments and Pensions is treated as Committed Expenditure for the Government. The total Committed Expenditure for the year 2015-16 is ₹36,178 crore which is 48 per cent of total Revenue Expenditure.



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 two years is given below:

Component	(In ₹ Crore)		
	2014-15	2015-16	Percent Increase
Committed expenditure	21,571	36,178	40
Revenue Expenditure	50,673	75,896	25
Revenue Receipts	51,042	76,134	24
Percentage of Committed Expenditure to Revenue Receipts	42	48	14
Percentage of Committed Expenditure to Revenue Expenditure	43	48	12

Note: i) The Expenditure of 2014-15 is 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
1	<b>Revenue</b>						
	Voted	86,579	8,225	94,804	74,080	(-)20,724	(-)26,204
	Charged	7,772	36	7,808	7,762	(-)46	(-)55
	<b>Total</b>	<b>94,351</b>	<b>8,261</b>	<b>1,02,612</b>	<b>81,842</b>	<b>(-)20,770</b>	<b>(-)26,259</b>
2	<b>Capital</b>						
	Voted	16,103	10,905	27,008	13,747	(-)13,261	(-)9,981
	Charged	60	42	102	73	(-)29	(-)44
	<b>Total</b>	<b>16,163</b>	<b>10,947</b>	<b>27,110</b>	<b>13,820</b>	<b>(-)13,290</b>	<b>(-)10,025</b>
3	<b>Public Debt</b>						
	Charged	3,714	153	3,867	2,845	(-)1,022	(-)556
	<b>Total</b>	<b>3,714</b>	<b>153</b>	<b>3,867</b>	<b>2,845</b>	<b>(-)1,022</b>	<b>(-)556</b>
4	<b>Loans and Advances</b>						
	Voted	2,392	3,379	5,771	5,591	(-)180	(-)116
	<b>Total</b>	<b>2,392</b>	<b>3,379</b>	<b>5,771</b>	<b>5,591</b>	<b>(-)180</b>	<b>(-)116</b>
	<b>Grand Total</b>	<b>1,16,620</b>	<b>22,740</b>	<b>1,39,360</b>	<b>1,04,098</b>	<b>(-)35,262</b>	<b>(-)36,956</b>

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 significant savings (percentage of budget allocation) are given below:

(In ₹ Crore)

Grant	Nomenclature	Budget allocation	Actual Expenditure	Percentage of Savings to Budget Allocation
XXXV	Energy	8,530	5,195	39
XXXVII	Tourism, Art & Culture	297	150	49
XXIII	Backward Class Welfare	2,170	1,074	51
XI	Road, Buildings & Ports	6,426	2,917	55
XXXIV	Minor Irrigation	3,789	1,366	64

The huge savings under Minor Irrigation and Road, Buildings & Ports reflects schemes envisaged in the Budget, with the Legislative approval, had been given lesser priority during implementation 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 ₹22,740crore (22 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
III	Administration of Justice	R	770	468	302	24
IX	Fiscal Administration, Planning Surveys & Statistics	Pub Debt	3,714	2,845	869	153
X	Home Administration	C	316	220	96	191
XII	School Education	R	9,044	8,960	84	944
XIV	Technical Education	C	92	40	52	6
XV	Sports, Youth Services	R	107	86	21	10
XVIII	Housing	R	834	577	257	272
XXVII	Agriculture	R C	6,532 453	5,430 124	1,102 329	264 198
XXXI	Panchayat Raj	R	7,532	4,227	3,305	1,663
XXXV	Energy	R	6,209	4,398	1,811	29

Note: Savings = Original – Actual Expenditure

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## CHAPTER VI

### ASSETS AND LIABILITIES

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.

#### 6.1 Assets

Total Investments as Share Capital in non-financial Public Sector Undertakings (PSUs other than Telangana State Co-operative Bank, State Financial Corporations etc) stood at ₹1,329 crore at the end of 2015-2016. There was an increase in investments by ₹947 crore. ₹69 crore (5 per cent of investment) was received as dividend.

Cash balance with the RBI stood at ₹111 crore on 01 April 2015 and was ₹5 crore at the end of March 2016. Government had invested an amount of ₹67,708 crore in 14 days treasury bills in 2015-16 and rediscounted bills worth ₹67,074 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. Govt of Telangana during 2015-16 borrowed ₹13,848 crore of allowed limit of ₹13,850 crore.

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

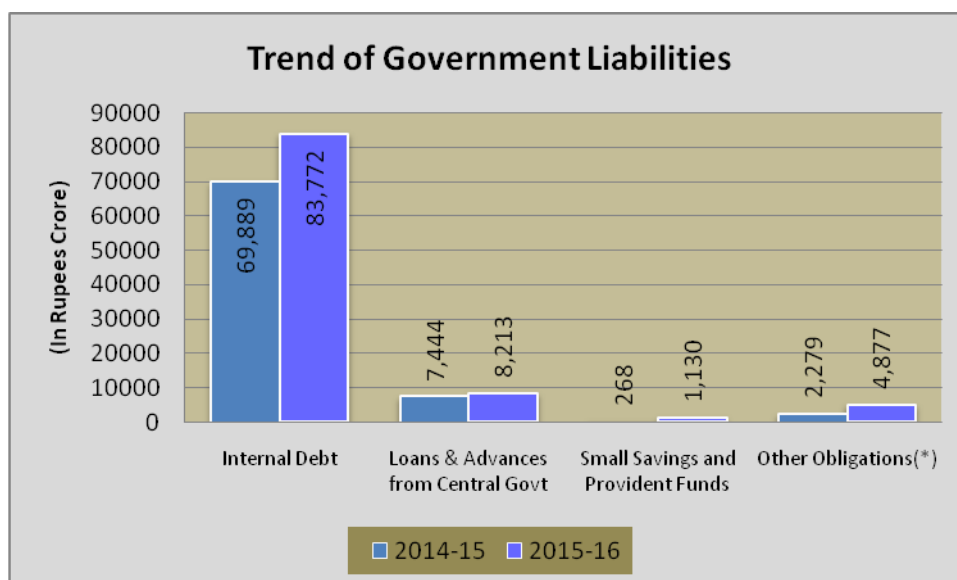
(In ₹ Crore)

Year	Public Debt	Percentage to GSDP	Public Account <sup>(*)</sup>	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2014-15	77,333	18	2,547	1	79,880	19
2015-16	91,985	16	6,007	1	97,992	17

(\*) 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 increase of ₹18,112 crore (23 per cent) over the previous year.



(\*) 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
2014-15	21,240	18,265	365
2015-16	28,094	26,619	365

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 by the Organization availing guarantee at 0.5 per cent p.a. of amount guaranteed 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.

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## **CHAPTER VII**

### **OTHER ITEMS**

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

Government of composite state 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 ₹349 crore exists under MH 6003-Internal Debt. Out of this, ₹145 crore represents loans availed of by the Telangana Power Finance Corporation. The Accountant General (A&E) has been requesting the State Government to provide adequate budget provision under 'MH 2801-Power' to clear the adverse balance under MH 6003 either by transferring an equivalent credit to MH 6003 or by reclassifying the entire Debit Balance under MH 6003 as expenditure under MH 2801-Power.

The other adverse balance of ₹153 crore represents repayment under NABARD which was wrongly misclassified. Finance Department addressed for rectification of misclassification and will be cleared in 2016-17 accounts.

#### **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 ₹6,552 crore. Of this, Loans and Advances to Government Corporations/ Companies, Non-Government Institutes and Local Bodies amounted to ₹6,499 crore and interest in arrears to end of March, 2016 is ₹129 crore . During 2015-16 only ₹88 crore (1 percent) has been received towards repayment of Loans and Advances, out of which ₹50 crore relates to repayment of loans given 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 2015-16, Grants-in-aid to Zilla Parishads, Panchayat Samitis, Gram Panchayats and Municipalities totalling to ₹7,405 crore represented 25 per cent of the total grants given during the year.

Details of Grants-in-aid during 2015-16 are given below .

(In ₹ Crore)

Year	Zilla Parishads	Municipalities	Panchayat Samithis	Others	Total
2014-15	2,722	683	966	16,592	20,963
2015-16	5,128	707	1,570	21,653	29,058
Percent Increase	57	(-14)	(-35)	8	16

#### 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 (-)
<b>Cash Balances</b>	<b>111 (Dr)</b>	<b>5 (Dr)</b>	<b>(-)106</b>
<b>Investments from Cash Balance (GOI Treasury Bills)</b>	<b>1,870 (Dr)</b>	<b>2,504 (Dr)</b>	<b>(+)634</b>
<b>Other Cash Balances</b>			
i) Departmental Balances	...	...	...
ii) Permanent Cash Imprest	...	...	...
<b>Investment from Earmarked fund balances</b>	<b>3,213 (Dr)</b>	<b>3,958 (Dr)</b>	<b>(+)745</b>
(a) Sinking Fund	2,829 (Dr)	3,457 (Dr)	(+)628
(b) Guarantee Redemption	383 (Dr)	500 (Dr)	(+)117
(c) Other Funds	1 (Dr)	1 (Dr)	...
<b>Interest realised</b>	<b>368 (Cr)</b>	<b>389 (Cr)</b>	<b>(+)21</b>

State Government had a positive closing cash balance of ₹5 crore at the end of 2015-16. It invested ₹6,462 crore from cash balances and earmarked fund (Consolidated Sinking Fund, Guarantee Redemption Fund etc.) balances. Interest receipt on these investments is ₹389 crore.

#### 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 ₹1,30,818 crore was incurred upto the year 2015-16 by the State Government on various incomplete projects against an estimated cost of ₹2,52,156 crore. The estimated cost was further revised to ₹2,51,064 crore to end of 2015-16. During 2015-16 a total expenditure of ₹27,086 crore incurred by the State Government on various projects taken up by engineering departments. An amount of ₹15,977 crore was due to be paid to the end of 31-03-2016. The original estimated cost (₹2,52,156 crore) decreased by

0.43 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	77,552	17,527	22,518	5,113	76,716
2.	Bridges	7,223	603	2,966	512	6,843
3.	UGD Scheme	353	1,325	26,362	279	478
4.	SWD Scheme	42	...	2,792	...	42
5.	WSS Scheme	192	309	9,006	4,230	192
6.	Construction of intake wells	1,564	281	5,862	41	1,563
7.	Drinking Water supply Schemes	34,502	1,039	13,684	5,802	34,502
8.	LIS Projects	1,00,978	4,511	31,484	...	1,00,978
9.	Others	29,750	1,491	16,144	...	29,750
	<b>TOTAL</b>	<b>2,52,156</b>	<b>27,086</b>	<b>1,30,818</b>	<b>15,977</b>	<b>2,51,064</b>

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 of 10,852 amounting to ₹3,531.54 crores in respect of Treasuries and PAOs were noticed during the year 2015-16. In respect of Treasuries 2,946 vouchers amounting to ₹142.22 crores and in respect of PAOs 7,096 vouchers amounting to ₹3,389.32 crores are kept under objection for want of physical vouchers during the year 2015-16.

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