SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts
Volume - I
2023-24

Government of Telangana

GOVERNMENT OF TELANGANA

FINANCE ACCOUNTS

2023-24

VOLUME-I

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Telangana

Opinion

The Finance Accounts of the Government of Telangana for the year ended 31 March 2024 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Telangana for the year 2023-24.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Telangana being presented separately for the year ended 31 March 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Telangana are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Telangana for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Telangana functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Telangana and the statements received from the Reserve Bank of India.

Statements (8, 9, 19 and 20) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Telangana and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:
The Government of Telangana in the budget document for the year 2024-25 disclosed Off-Budget borrowings of ₹l,20,944.06 crore, raised by the SPVs/Corporations/Institutions but being serviced by the Government. As this amount is not included in total liabilities of the State, the same is understated to the extent.

The total outstanding debt of the State Government (Public Debt and Public Account Liabilities) including off-budget borrowings constituted 34.47 *per cent* of GSDP (as against 26.41 *per cent* excluding off-budget borrowings) which exceeded the ceiling of 33.10 *per cent*, prescribed in the Medium-Term Fiscal Policy Statement of the State Government by more than one percentage point.

[Reference to Paragraph 3 (xvi) of Notes to Finance Accounts]

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.

Date: 17 DEC 2024
Place: New Delhi

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Telangana present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed bythe Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.

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

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged* Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc*. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz*., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc*. The Capital Expenditure section is sub-divided into seven sectors, *viz*., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Telangana for 2023-24 is ₹50 crore.

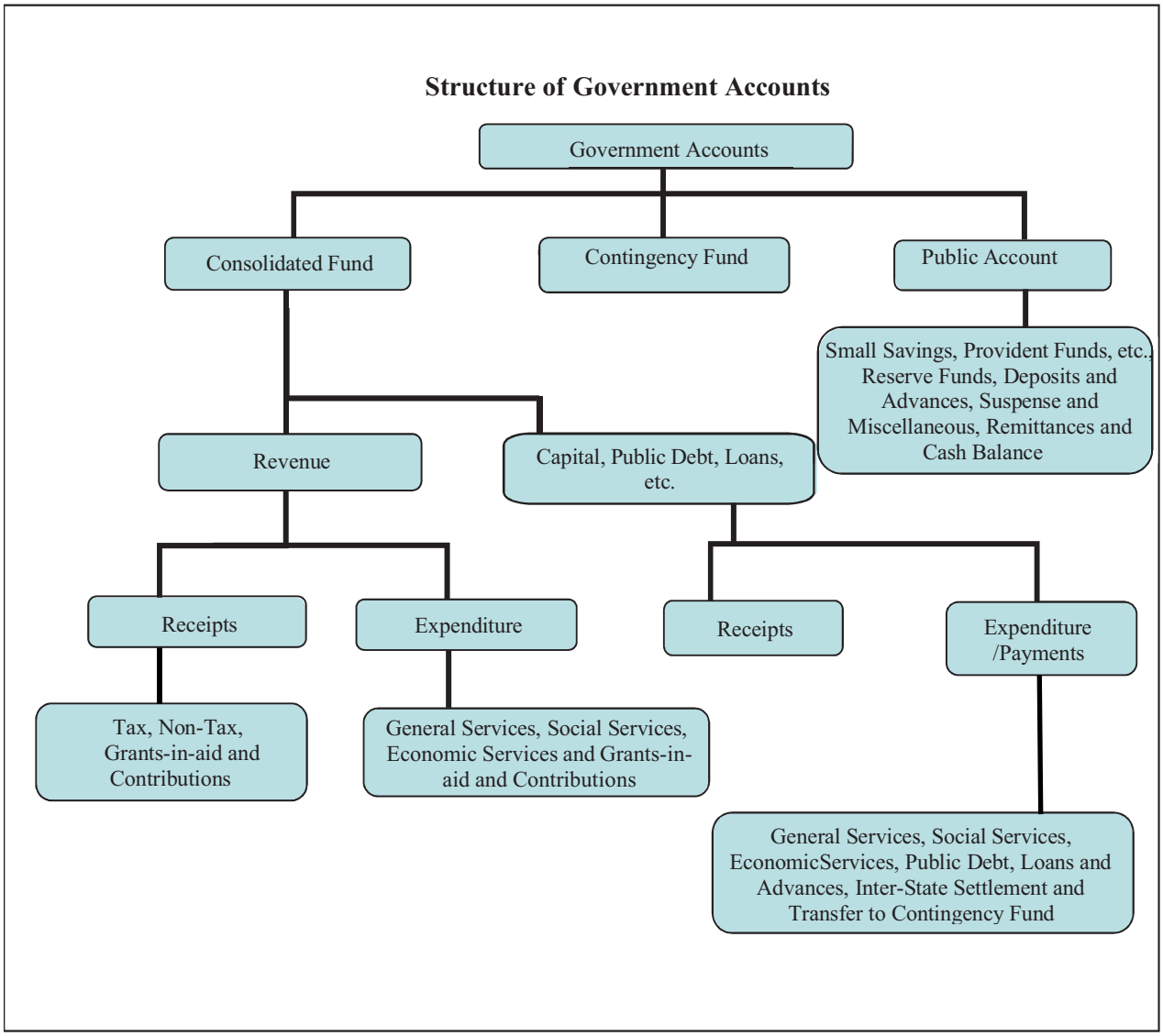
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz*., 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2024).

0005 to 1606	***Revenue Receipts***
2011 to 3606	***Revenue Expenditure***
4000	***Capital Receipts***
4046 to 7810	***Capital Expenditure (including Public Debt, Loansand Advances)***
7999	***Appropriation to the Contingency Fund***
8000	***Contingency Fund***
8001 to 8999	***Public Account***

5. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position**: This Statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

2. **Statement of Receipts and Disbursements**: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund)**: This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund)**: In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure**: This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc*.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government**: This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government**: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government**: This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-aid given by the Government**: This statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

11. **Statement of Voted and Charged Expenditure**: This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account**: This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account**: This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.,* which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.,* are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads**: This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads**: This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads**: This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities**: This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

18. **Detailed Statement of Loans and Advances given by the Government**: This statement corresponds to the Summary Statement 7 of Volume I.

19. **Detailed Statement of Investments of the Government**: This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.

20. **Detailed Statement of Guarantees given by the Government**: This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.

21. **Detailed Statement of Contingency Fund and Public Account Transactions**: This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

22. **Detailed Statement of Investments of Earmarked Balances**: This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.,* below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner:

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10		III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21,22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

	Assets [1]	Reference (Sl.No.)		As at 31 March 2024	As at 31 March 2023
		Notes to Finance Accounts	Statement		
	Cash				***(₹in Crore)***
(i)	Cash in Transit and Local Remittances		Annexure to St No.2	...	...
				...	...
(ii)	Departmental Balances		21	**0.90**	**0.90**
(iii)	Permanent Imprest		21	0.40	0.40
				1.44	**1.44**
(iv)	Cash Balance Investments		21	...	2,283.41
(v)	Deposits with Reserve Bank of India & Other Banks		Annexure to St No. 2	(-)1.46	34.78
(vi)	Investments from Earmarked Funds		22	9,283.56	8,600.17
	Capital Expenditure				
(i)	Investments in shares of Companies, Corporations etc.		8 & 19	49,731.74	31,100.35
				8,401.21	**8,401.21**
(ii)	Other Capital Expenditure		5 & 16	1,75,598.17	1,50,311.94
				1,42,948.46	**1,42,948.46**
	Contingency Fund (un-recouped)	Para 4	21	0.70	...
	Loans and Advances	Para 1 (v)	7 & 18	79,823.00	72,998.20
				28,099.68	**28,099.68**
	Advances with departmental officers		21	(-)23.42	(-)23.41
				29.63	**29.63**
	Suspense and Miscellaneous Balances [2]		21	...	...
				235.66	**235.66**
	Remittance Balances		21	...	...
				310.23	**310.23**
	Cumulative excess of expenditure over Receipts [3]			1,00,687.00	1,01,452.33
	Total			4,15,099.69 [4]	3,66,758.17 [4]

1. The figures of assets and liabilities are cumulative figures. Please also see Note 1(v) in the section 'Notes to Finance Accounts'.
2. In this statement the line item "Suspense and Miscellaneous Balances" does not include MH-8673-Cash Balance Investment Account, MH -8671-Departmental Balances and MH-8672-Permanent cash imprest which are shown separately above.
3. The cumulative excess of expenditure over receipts is different from the fiscal/revenue deficit for the current year. The figure has been worked out by netting Capital sources and application of funds.
4. Figure excludes un-apportioned balances which are shown in **bold**

1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

	Liabilities	Reference (Sl.No.) Notes to Finance Accounts	Reference (Sl.No.) Statement	As at 31 March 2024	As at 31 March 2023
					(₹in Crore)
	Borrowings (Public Debt)				
(i)	Internal Debt		6 & 17	3,32,463.23	2,93,129.48
				(-)95.17	**(-)95.17**
(ii)	Loans and Advances from Central Government		6 & 17	5.85	7.93
	Non-Plan Loans			**1.75**	**1.75**
	Loans for State Plan Schemes		6 & 17	4,875.42	5,198.04
	Loans for Central Plan Schemes		6 & 17	...	...
				3.59	**3.59**
	Loans for Centrally Sponsored Plan Schemes		6 & 17	...	...
	Other Loans for States/Union Territory		6 & 17	13,175.89	11,227.55
	with legislature schemes			**8.74**	**8.74**
	Contingency Fund (Corpus)	Para 4	21	50.00	50.00
	Liabilities on Public Account				
(i)	Small Savings, Provident Funds, etc.		6, 17& 21	16,861.59	14,961.74
(ii)	Deposits		6, 17 & 21	32,086.84	28,373.42
				4,503.68	**4,503.68**
(iii)	Reserve Funds	Para.5 (ii) (A)	6, 21 & 22	13,479.21	12,188.35
(iv)	Remittance Balances		21	240.00	257.03
(v)	Suspense and Miscellaneous Balances		21	1,861.66	1,364.63
	Cumulative excess of receipts over Expenditure			. . .	. . .
	Total			4,15,099.69 (1)	3,66,758.17 (1)

1. Figure excludes un-apportioned balances which are shown in **bold**

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
					(₹in Crore)
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts *(Ref. Statement 3 & 14)*	**1,69,293.36**	**1,59,350.30**	**Revenue Expenditure** *(Ref. Statement 4-A, 4-B & 15)*	**1,68,514.10**	**1,53,406.64**
Tax Revenue (raised by the State) *(Ref. Statement 3 & 14)*	**1,11,798.13**	**1,06,948.94**	Salaries (1) *(Ref.Statement 4-B & Appendix-I)*	27,883.81	25,178.67
Non-tax Revenue *(Ref. Statement 3 & 14)*	**23,819.50**	**19,554.00**	Subsidies (1) *(Ref. Statement 4-B & Appendix-II)*	9,410.51	9,633.66
Interest Receipts *(Ref. Statement 3 & 14)*	29.21	267.30	Grants-in-Aid (1,2) *(Ref. Statement 4-B, 10 & Appendix-III)*	76,773.18	69,311.76
Others *(Ref. Statement 3 & 14)*	23,790.29	19,286.7	**General Services** *(Ref, Statement 4 & 15)*	**44,788.14**	**39,977.65**
Share of Union Taxes/Duties *(Ref. Statement 3 & 14)*	**23,742.04**	**19,668.15**	Interest Payment & Service of Debt *(Ref. Statement 4-A, 4-B & 15)*	24,347.19	21,821.21
			Pension *(Ref. Statement 4-A, 4-B & 15)*	16,834.83 (3)	15,804.17
			Others *Ref. Statement 4-B)*	3,606.12	2,352.27
			Social services *(Ref. Statement 4-A & 15)*	**7,814.56**	**7,776.08**
			Economic services *(Ref, Statement 4-A & 15)*	**1,843.90**	**1,528.82**
Grants from Central Government *(Ref. Statement 3 & 14)*	**9,933.69**	**13,179.21**	**Compensation and assignment to Local Bodies and PRIs** *(Ref.Statement 4-A & 15)*	. . .	. . .
Revenue Deficit	. . .	. . .	**Revenue Surplus**	779.26	5,943.65

(1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grants-in-Aid figure comprises the expenditure classified under the dedicated object head "310 Grants-in-Aid" across all Major Heads and totals of Minor Heads 191,192,193,196,197 and 198. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and grants-in-Aid(explained in footnote 2 below) under Revenue Expenditure and Salaries under Capital Expenditure. Salaries, sometimes also figure under Capital expenditure.

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

(3) Excludes GIA paid towards obsequies charges ₹6.72 crore paid to pensioners classified under Major Head 2071.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
					(₹ in Crore)
Section-B :Capital					
Capital Receipts *(Ref. Statement 3 & 14)*	. . .	. . .	**Capital Expenditure** *(Ref. Statement 4-A, 4-B & 16)*	**43,917.61** (1)	**17,880.58**
			Salaries (2) *(Ref. Statement 4-B & Appendix-I)*	640.16	590.39
			General Services *(Ref. Statement 4-A & 16)*	864.69	1,207.64
			Social Services *(Ref. Statement 4-A & 16)*	9,115.89	2,726.11
			Economic Services *(Ref. Statement 4-A & 16)*	33,296.87	13,356.44
Recoveries of Loans & Advances *(Ref. Statement 3, 7 & 18)*	(3) **35.97**	**628.84**	**Loans and Advances disbursed** *(Ref. Statement 4-A, 7 & 18)*	**6,860.78**	**21,248.41**
			General Services *(Ref. Statement 4-A, 7 & 18)*	. . .	. . .
			Social Services *(Ref. Statement 4-A, 7 & 18)*	2,463.04	6,208.45
			Economic Services *(Ref. Statement 4-A, 7 & 18)*	4,291.75	15,005.86
			Others *(Ref. Statement 7)*	105.99	34.10
Public debt Receipts *(Ref. Statement 3, 6 & 17)*	**1,50,574.05**	**1,26,883.61**	**Repayment of Public Debt** *(Ref. Statement 4-A, 6 & 17)*	**1,09,616.67**	**94,809.75**
Internal Debt (Market Loans etc.) *(Ref. Statement 3, 6 & 17)*	1,48,625.71	1,24,382.63	Internal Debt (Market Loans etc.) *(Ref. Statement 4-A, 6 & 17)*	(4) 1,09,291.97	94,294.02
Loans from GOI *(Ref. Statement 3, 6 & 17)*	1,948.34	2,500.98	Loans from GOI *(Ref. Statement 4-A, 6 & 17)*	324.70	515.73
Net of inter-state Settlement	. . .	. . .	**Net of inter-state Settlement**	**13.95**	. . .
Appropriation to the Contingency Fund	. . .	. . .	**Appropriation to the Contingency Fund**	. . .	. . .
Total receipts Consolidated Fund *(Ref. Statement 3)*	**3,19,903.38**	**2,86,862.75**	**Total Expenditure Consolidated Fund** *(Ref. Statement 4)*	**3,28,923.11**	**2,87,345.39**
Deficit in Consolidated Fund	9,019.73	482.64	**Surplus in Consolidated Fund**	. . .	. . .

(1) Includes an amount of ₹ 0.12 crore incurred under Grants-in-aid.

(2) Please refer to footnote (1) of pre-page

(3) This figure includes irrecoverable loans written off to the extent of ₹ 0.20 crore

(4) Includes National Small Savings Fund payment of ₹ 827.30 crore

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
					(₹ in Crore)
Part-II Contingency Fund					
Contingency Fund *(Ref. Statement 21)*	. . .	**0.05**	**Contingency Fund**	**0.70**	. . .
Part-III Public Account [1]					
Small Savings *(Ref. Statement 21)*	3,468.22	3,281.33	Small Savings *(Ref. Statement 21)*	1,568.37	1,231.78
Reserves & Sinking Funds *(Ref. Statement 21)*	2,368.78	1,396.84	Reserves & Sinking Funds *(Ref. Statement 21)*	1,761.30	1,594.95
Deposits *(Ref. Statement 21)*	74,218.13	82,241.39	Deposits *(Ref. Statement 21)*	70,504.71	81,291.93
Advances *(Ref. Statement 21)*	0.02	0.01	Advances *(Ref.Statement 21)*	. . .	. . .
Suspense & Misc.[2] *(Ref Statement 21)*	9,721.21	10,119.88	Suspense & Misc *(Ref. Statement 21)*	6,940.77	12,001.22
Remittances *(Ref Statement 21)*	79.53	428.67	Remittances *(Ref. Statement 21)*	96.55	894.70
Total Receipts - Public Account *(Ref. Statement 21)*	**89,855.89**	**97,468.12**	**Total Disbursements -** *(Ref. Statement 21)*	**80,871.70**	**97,014.58**
Deficit in Public Account	. . .	. . .	Surplus in Public Account	8,984.19	453.54
Opening Cash Balance	**34.78**	**63.82**	**Closing Cash Balance**	**(-)1.46**	**34.78**
Increase in cash Balance	. . .	. . .	Decrease in Cash Balance	36.24	29.04

(1) For details please refer to Statement No. 21 in Volume -II

(2) "Suspense and Miscellaneous" includes "Other Accounts" such as Cash Balance Investment Account (Major Head 8673) etc. Details given in Statement No. 21 in Volume II

ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES

		On 31 March 2024	On 31 March 2023
			(₹ in Crore)
(a)	**General Cash Balances-**		
1.	Cash in Treasuries	…	…
2.	Deposits with Reserve Bank	(-)1.46	34.78
3.	Deposits with other Banks	…	…
4.	Remittances in Transit	…	
	Total	(-)1.46	34.78
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	…	2,283.41
	Total- (a)	(-)1.46	2,318.19
(b)	**Other Cash Balances and Investments**		
1.	8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers, Forest Officers, General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	…	…
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	0.40	0.40
3.	Investment out of Earmarked Funds	9,283.56	8,600.17
	Total-(b)	9,283.96	8,600.57
	Total-(a) +(b)	9,282.50	10,918.76

There was a net difference of ₹6.12 crore (Debit) between the figures reflected in the accounts ₹1.46 crore (Credit) and that intimated by the Reserve Bank of India ₹7.58 crore (Debit), in respect of Deposits with Reserve Bank included in the Cash Balance. The difference was mainly due to delays in reporting by Agency Banks. The difference is under reconciliation.

(₹ in Crore)

		Debit	Credit	Net
i)	Difference as on 31 March 2024	9.36	3.24	6.12 DR

ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES

EXPLANATORY NOTES

(a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India the State Government has to maintain a minimum cash balance of ₹1.38 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by availing Special Drawing Facility (previously known as Special Ways and Means Advances)/Ways and Means Advances/ Overdraft from time to time.

For arriving at the daily cash balance[1] for the purpose of grant of Ways and Means Advances/ Overdraft the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived the maturity of 14 day Treasury Bills, if any, is added and excess balance, if any after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Special Drawing Facility/ Ways and Means Advances/ Overdraft[2].

(b) The Operative limit of Special Drawing Facility of Government of Telangana was ₹974.09 crore as on 31 March 2024. The limit for Ways and Means advances for the state was ₹1,728.00 crore as on 31 March 2024.

Without resorting to Special Drawing Facility, Ways and Means Advance and Overdraft from Reserve Bank of India, the State Government maintained the minimum Cash Balance with the Bank on 17 days from 01 April 2023 to 31 March 2024.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2023 to 31 March 2024 is given below:

(i)	Number of days on which the minimum balance was maintained without taking any advance	17
(ii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility (SDF) alone	28
(iii)	Number of days on which the minimum balance was maintained by taking Ways and Means Advance (WMA) after exhausting SDF.	176
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken.	…
(v)	Number of days on which overdrafts (OD) were taken, after exhausting both	145

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2024 but worked out by 15 April 2024 and not simply the daily Balance on 31 March.

(2) An amount of ₹135.25 crore was paid towards interest on Special Drawing Facility/Ways and Means Advances/Overdraft during the year 2023-24.

ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES

DETAILS OF SPECIAL DRAWING FACILITY, WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVERNMENT OF TELANGANA

(₹ in crore)

	Special Drawing Facility		Ways And Means Advances[1]		Overdraft[2]	
Month	**No. of days**	**Amount**	**No. of days**	**Amount**	**No. of days**	**Amount**
April 2023	6	1,501.09	15	4,210.58	6	384.77
May 2023	2	1,131.23	20	4,533.78	9	2,449.90
June 2023	4	784.08	17	5,734.53	9	2,839.89
July 2023	4	1,094.67	8	2,036.92	19	4,541.29
August 2023	3	1,121.38	16	6,227.80	11	3,615.77
September 2023	4	382.59	16	5,078.59	10	2,395.30
October 2023	0	3.15	21	4,963.29	10	2,264.04
November 2023	1	483.53	16	4,098.05	13	2,819.18
December 2023	0	43.01	6	2,121.36	14	2,327.78
January 2024	1	916.27	16	5,168.51	14	3,345.79
February 2024	2	222.48	11	3,344.18	15	3,448.71
March 2024	1	2,472.52	14	4,999.19	15	4,992.29
Total	28	10,156.00	176	52,516.78	145	35,424.71

(c) The following is an analysis of investments held in Cash Balance Investment Account: -

(₹ in Crore)

	Balance as on 01 April 2023	**Purchases**	**Sales**	**Balance on 31 March 2024**	**Interest realised**
Short-term investments-Government of India Treasury Bills	2,283.41	4,436.72	6,720.13	0.00	…
Total	2,283.41	4,436.72	6,720.13	0.00	…

(d) The details of investments out of earmarked funds are given in the Statement No.22– Detailed Statement on Investments of Earmarked Funds.

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(1) After exhausting special drawing facility.

(2) After exhausting both Special Drawing facility and Ways and Means Advances.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non Tax Receipts

	Description	Actuals	
		2023-24	2022-23
			(₹ in Crore)
A.	**Tax Revenue-**		
A.1	**Own Tax Revenue-**	**1,11,798.13**	**1,06,948.93**
	State Goods and Services Tax(SGST)	39,295.04	36,248.41
	Other Taxes on Income and Expenditure	810.98	721.53
	Land Revenue	0.35	0.27
	Stamps and Registration Fees	14,295.56	14,228.18
	Taxes on Immovable property other than Agricultural land	1.74	0.03
	State Excise	20,298.89	18,470.45
	Taxes on Sales, Trade etc.	29,989.55	29,604.21
	Taxes on Vehicles	7,094.82	6,736.91
	Taxes on Goods and Passengers	(-)7.67[(1)]	27.18
	Taxes and Duties on Electricity	17.11	886.41
	Other Taxes and Duties on Commodities and Services	1.76	25.35
A.2	**Share of net proceeds of Taxes-**	**23,742.04**	**19,668.15**
	Central Goods and Services Tax (CGST)	7,205.39	5,640.43
	Corporation Tax	7,126.34	6,399.38
	Taxes on Income other than Corporation Tax	8,229.93	6,533.44
	Customs	831.99	784.66
	Union Excise Duties	314.86	246.20
	Service Tax	4.43	31.19
	Other Taxes and Duties on Commodities and Services	29.10	32.85
	Total - A	**1,35,540.17**	**1,26,617.08**

(1) Minus figure was on account of ₹8.96 crore booked in deduct refund under head of account.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non Tax Receipts

Description		Actuals	
		2023-24	2022-23
			(₹ in Crore)
B.	**Non-Tax Revenue-**		
	Miscellaneous General Services	16,478.33	9,800.00
	Non-ferrous Mining and Metallurgical Industries	5,439.54	7,493.94
	Education, Sports, Art and Culture	388.90	343.13
	Urban Development	265.87	9.13
	Medical and Public Health	239.67	245.65
	Police	153.58	174.69
	Other Administrative Services	142.75	141.95
	Dividends and Profits	114.59	78.40
	Crop Husbandry	85.89	177.77
	Housing	76.35	78.66
	Civil Aviation	68.15	4.90
	Public Service Commission	57.28	. . .
	Labour and Employment	54.18	76.12
	Other General Economic Services	43.24	48.96
	Other Rural Development Programmes	35.06	1.22
	Forestry and Wild Life	32.20	304.72
	Interest Receipts	29.21	267.30
	Other Social Services	18.38	15.43
	Civil Supplies	14.66	18.02
	Minor Irrigation	12.77	5.11
	Contributions and Recoveries towards Pension and other Retirement Benefits	12.11	4.37
	Power	11.29	11.97
	Public Works	8.32	6.97
	Major Irrigation	7.16	141.18

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non Tax Receipts

Description	Actuals	
	2023-24	2022-23
		(₹ in Crore)
Co-operation	6.77	6.92
Tourism	4.14	3.94
Social Security and Welfare	3.58	1.98
Land Reforms	3.52	9.80
Medium Irrigation	3.34	2.92
Water Supply and Sanitation	2.81	1.78
Roads and Bridges	1.83	2.39
Fisheries	1.32	1.61
Industries	1.18	70.75
Animal Husbandry	0.41	0.38
Stationery and Printing	0.36	0.50
Family Welfare	0.31	0.15
Jails	0.23	0.11
Village and Small Industries	0.19	0.79
Information and Publicity	0.02	0.37
Total - B	**23,819.49**	**19,553.98**

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2023-24	2022-23
II. Grants from Government of India		
		(₹ in Crore)
C. Grants-in-Aid & Contributions		
Centrally Sponsored Schemes		
Central Assistance/Share	5,890.45	5,387.47
Externally Aided Projects-Grants for Centrally Sponsored Schemes	75.98	. . .
Finance Commission Grants		
Grants for Rural Local Bodies	1,424.18	2,097.50
Grants for Urban Local Bodies	915.44	717.50
Grants in aid for State Disaster Response Fund	584.80	188.80
Grants for Health Sector	. . .	419.19
Other Transfer/Grants to States/Union Territories with Legislatures		
Grants under Proviso to Article 275(1) of the Constitution	51.69	31.14
Grants from Central Road and Infrastructure Fund	366.38	275.89
Grants to cover gap in resources	. . .	0.21
Compensation for loss of revenue arising out of implementation of GST	624.77	4,061.51
Total - C	**9,933.69**	**13,179.21**
Total Revenue Receipts (A+B+C)	**1,69,293.35**	**1,59,350.27**
III. Capital , Public Debt and other Receipts		
D. Capital Receipts-		
Miscellaneous Capital Receipts-		
Others	. . .	. . .
Disinvestment Proceeds	. . .	. . .
Total - D	**. . .**	**. . .**

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	Description	Actuals	
		2023-24	2022-23
E.	**Public Debt**		**(₹ in Crore)**
	Internal Debt of the State Government-		
	Market Loans	49,618.00	40,150.00
	Loans from the National Bank for Agricultural and Rural Development	910.22	1,409.98
	Ways and Means Advances from the Reserve Bank of India	98,097.49	82,822.66
	Loans and Advances from the Central Government-		
	Loans for State Plan/Union territory Plan Schemes (Block Loans)(1)	. . .	. . .
	Other Loans for States/Union Territory with Legislature Schemes(Block Loans)(1)	1,948.34	2,500.98
	Total - E	**1,50,574.05**	**1,26,883.62**
F.	**Loans and Advances by State Government(Recoveries)** (2)	35.97	628.84
G.	**Inter-State Settlement**	0.13	. . .
	Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	**3,19,903.50(#)**	**2,86,862.73**

(#) Differs from rounding off of absolute figure by (-)₹0.01 crore

(1) All Central Loans for Plan scheme including Central Plan Schemes and Centrally Sponsored Plan scheme are booked under 'Block Loans'.

(2) Details are in Statement 7(Volume-I) and Statement 18(Volume-II).

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

	Description	Revenue	Capital	L & A	Total
					(₹ in Crore)
A.	**General Services**				
A.1	**Organs of State**				
	Parliament/State/Union Territory Legislatures	103.11	. . .	. . .	103.11
	President, Vice-President/Governor, Adminstrator of Union Territories	22.30	. . .	. . .	22.30
	Council of Ministers	26.23	. . .	. . .	26.23
	Administration of Justice	1,047.46	. . .	. . .	1,047.46
	Elections	836.26	. . .	. . .	836.26
A.2	**Fiscal Services**				
	Land Revenue	107.43	. . .	. . .	107.43
	Stamps and Registration	146.30	. . .	. . .	146.30
	State Excise	430.69	. . .	. . .	430.69
	Taxes on Sales, Trade etc.	298.29	. . .	. . .	298.29
	Taxes on Vehicles	137.32	. . .	. . .	137.32
	Other Taxes and Duties on Commodities and Services	9.59	. . .	. . .	9.59
A.3	**Interest Payments and Servicing of Debt**				
	Interest Payments	24,347.19	. . .	. . .	24,347.19[1]
A.4	**Administrative Services**				
	Public Service Commission	105.77	. . .	. . .	105.77
	Secretariat - General Services	246.63	. . .	. . .	246.63
	District Administration	869.61	. . .	. . .	869.61
	Treasury and Accounts Administration	274.01	. . .	. . .	274.01
	Police	8,940.38	362.66	. . .	9,303.04
	Jails	165.40	. . .	. . .	165.40
	Stationery and Printing	76.16	2.82	. . .	78.98
	Public Works	307.77	344.11	. . .	651.88
	Vigilance	49.68	. . .	. . .	49.68
	Other Administrative Services	255.86	155.11	. . .	410.97
A.5	**Pensions and Miscellaneous General Services**				
	Pensions and Other Retirement Benefits	16,841.55	. . .	. . .	16,841.55[2]
	Miscellaneous General Services	0.66	. . .	. . .	0.66
	Total-General Services	**55,645.63**	**864.70**		**56,510.35**

(1) Figure represents total figure under MH 2049-Interest Payments irrespective of detailed head.

(2) Figure represents total figure under MH 2071-Pension and Other Retirement benefits irrespective of detailed head.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

	Description	Revenue	Capital	L & A	Total
					(₹ in Crore)
B.	**Social Services**				
B.1	**Education, Sports, Art and Culture**				
	General Education	18,447.82	570.95	. . .	19,018.77
	Technical Education	375.06	. . .	. . .	375.06
	Sports and Youth Services	200.13	8.89	. . .	209.02
	Art and Culture	161.73	. . .	. . .	161.73
B.2	**Health and Family Welfare**				
	Medical and Public Health	6,051.50	1,320.14	. . .	7,371.64
	Family Welfare	2,069.01	93.00	. . .	2,162.01
B.3	**Water Supply, Sanitation, Housing and Urban Development**				
	Water Supply and Sanitation	1,177.31	5,629.06	986.49	7,792.86
	Housing	412.65	19.73	1,476.54	1,908.92
	Urban Development	3,366.26	726.77	. . .	4,093.03
B.4	**Information and Broadcasting**				
	Information and Publicity	408.64	. . .	. . .	408.64
B.5	**Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**				
	Welfare of Scheduled Castes, Scheduled Tribes,Other Backward Classes and Minorities	9,672.17	708.55	. . .	10,380.72
B.6	**Labour and Labour welfare**				
	Labour, Employment and Skill Development	268.94	. . .	. . .	268.94
B.7	**Social Welfare and Nutrition**				
	Social Security and Welfare	13,250.72	37.82	. . .	13,288.54
	Nutrition	1,677.41	. . .	. . .	1,677.41
	Relief on account of Natural Calamities	779.73	. . .	. . .	779.73
B.8	**Others**				
	Other Social Services	242.34	0.97	. . .	243.31
	Secretariat-Social Services	48.69	. . .	. . .	48.69
	Total-Social Services	**58,610.10**	**9,115.89**	**2,463.03**	**70,189.02**

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

	Description	Revenue	Capital	L & A	Total
					(₹ in Crore)
C.	**Economic Services**				
C.1	**Agriculture and Allied Activities**				
	Crop Husbandry	15,706.38	3.75	138.51	15,848.64
	Soil and Water Conservation	15.38	. . .	. . .	15.38
	Animal Husbandry	523.22	1.11	742.07	1,266.40
	Dairy Development	60.00	. . .	72.38	132.38
	Fisheries	44.09	6.28	105.47	155.84
	Forestry and Wild Life	437.14	47.13	. . .	484.27
	Food Storage and Warehousing	28.84	. . .	. . .	28.84
	Agricultural Research and Education	456.66	26.34	. . .	483.00
	Co-operation	143.88	. . .	. . .	143.88
	Other Agricultural Programmes	12,143.27	. . .	. . .	12,143.27
C.2	**Rural Development**				
	Special Programmes for Rural Development	347.23	. . .	. . .	347.23
	Land Reforms	17.30	. . .	. . .	17.30
	Other Rural Development Programmes	4,368.51	2,507.80	. . .	6,876.31
C.4	**Irrigation and Flood Control**				
	Major Irrigation	450.12	26,697.53	2,200.15	29,347.80
	Medium Irrigation	. . .	90.71	. . .	90.71
	Minor Irrigation	33.05	275.12	. . .	308.17
	Command Area Development	18.23	. . .	. . .	18.23
	Flood Control and Drainage	. . .	1.67	. . .	1.67
C.5	**Energy**				
	Power	15,930.73	. . .	200.67	16,131.40
	New and Renewable Energy	14.03	. . .	. . .	14.03
C.6	**Industry and Minerals**				
	Village and Small Industries	68.52	. . .	. . .	68.52
	Industries	267.77	. . .	. . .	267.77
	Non-Ferrous Mining and Metallurgical Industries	30.26	. . .	. . .	30.26
	Consumer Industries	. . .	1.25	. . .	1.25
	Other Industries	48.62	146.14	. . .	194.76
C.7	**Transport**				
	Civil Aviation	42.51	. . .	. . .	42.51
	Roads and Bridges	1,485.62	947.74	. . .	2,433.36
	Road Transport	950.00	542.94	832.50	2,325.44

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

	Description	Revenue	Capital	L & A	Total
					(₹ in Crore)
C.9	**Science, Technology and Environment**				
	Other Scientific Research	4.79	. . .	. . .	4.79
	Ecology and Environment	1.12	. . .	. . .	1.12
C.10	**General Economic Services**				
	Secretariat-Economic Services	293.39	. . .	. . .	293.39
	Tourism	58.14	. . .	. . .	58.14
	Foreign Trade and Export Promotion	1.10	. . .	. . .	1.10
	Census, Surveys and Statistics	92.05	. . .	. . .	92.05
	Civil Supplies	157.03	. . .	. . .	157.03
	Other General Economic Services	19.37	2,641.50	. . .	2,660.87
	Total- Economic Services	**54,258.35**	**33,937.01**	**4,291.75**	**92,487.11**
E.	**Public Debt-**				
	Internal Debt of the State Government		. . .	1,09,291.97	1,09,291.97
	Loans and Advances from the Central Government		. . .	324.70	324.70
F.	**Loans to Government Servants**				
	Loans to Government Servants	. . .	. . .	105.99	105.99
	Total-Grants in Aid & Contribtutions, Loans to Government Servants and Public Debt	**. . .**	**. . .**	**1,09,722.66**	**1,09,722.66**
G.	**Inter State Settlement**	. . .	. . .	14.09	14.09
	Total- Consolidated Fund Expenditure	**1,68,514.11**	**43,917.59**	**1,16,491.53**	**3,28,923.23**(#)

Differs from rounding off of absolute figure by (-)₹0.01 crore

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

Object of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
									(₹ in Crore)
Grants-in-Aid	76,773.18	0.12	76,773.30#	69,311.76	5.09	69,316.85	61,399.40	0.30	61,399.70
Salaries	27,883.81	640.16	28,523.97	25,178.67	590.39	25,769.06	21,650.61	499.06	22,149.67
Interest	24,270.17	. . .	24,270.17@	21,754.80	. . .	21,754.80	19,121.67	. . .	19,121.67
Pensionary Charges	21,073.76*	. . .	21,073.76	24,465.16	. . .	24,465.16	23,192.16	. . .	23,192.16
Subsidies	9,410.51	. . .	9,410.51	9,633.66	. . .	9,633.66	10,218.05	. . .	10,218.05
Other Contractual Services	1,970.54	27.65	1,998.19	1,944.59	26.10	1,970.69	1,409.84	22.21	1,432.05
Professional Services	1,696.20	4.34	1,700.54	1,793.14	3.05	1,796.19	1,948.95	5.41	1,954.36
Scholarships and Stipends	1,415.98	. . .	1,415.98	2,034.71	. . .	2,034.71	2,579.46	. . .	2,579.46
Cost of Ration / Diet Charges	1,384.46	. . .	1,384.46	1,481.12	. . .	1,481.12	1,289.83	. . .	1,289.83
Contributions	1,323.68	. . .	1,323.68	1,120.19	. . .	1,120.19	1,199.19	. . .	1,199.19
Minor Works	1,217.17	43.96	1,261.13	988.95	90.12	1,079.07	1,203.75	153.81	1,357.56
Office Expenses	1,097.62	27.60	1,125.22	716.43	20.95	737.38	618.27	30.39	648.66
Other Charges	1,045.23	4,846.52	5,891.75	1,005.34	2,607.71	3,613.05	1,064.17	3,047.83	4,112.00
Transfer to Reserve Funds	779.73	. . .	779.73	251.73	. . .	251.73	478.93	. . .	478.93
Supplies and Materials	595.68	169.61	765.29	475.59	99.99	575.58	415.67	43.14	458.81
Domestic Travel Expenses	455.64	3.91	459.55	135.64	0.95	136.59	300.87	2.62	303.49
Advertisements, Sales and Publicity Expenses	362.40	5.61	368.01	177.85	5.67	183.52	58.15	31.59	89.74
Rents, Rates and Taxes	298.83	1.12	299.95	197.01	1.03	198.04	385.76	1.81	387.57
PRC Arrears	265.01	8.07	273.08	188.56	5.85	194.41	2.51	. . .	2.51
Petrol, Oil and Lubricants	210.02	1.12	211.14	169.81	1.16	170.97	158.25	1.45	159.70
Work Charged Establishment	129.31	71.82	201.13	130.51	79.50	210.01	118.58	75.86	194.44
Wages	96.73	1.12	97.85	94.48	1.00	95.48	59.55	1.19	60.74
Secret Service Expenditure	63.23	. . .	63.23	31.95	. . .	31.95	30.75	. . .	30.75
User Charges	59.17	. . .	59.17	48.42	. . .	48.42	47.00	. . .	47.00
Motor Vehicles	56.79	75.35	132.14	35.97	0.40	36.37	77.98	2.85	80.83

* This includes all Expenditure booked under the Detailed Head 040-Pensionary Charges across Major Heads like 2071 (₹21,069.14 crore), 2075 (₹0.60 crore) and 2235 (₹4.03 crore).

This figure includes Obsequies charges of ₹6.72 crore paid to pensioners as GIA(DH-310), classified under MH 2071-Pension and Other Retirement Benefits.

@ The figure varies with Interest payment(MH 2049) provided in Statement No.2 which was due to booking of Management of Debt Charges of ₹77.02 crore in DH 500-Other Charges.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

Object of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
									(₹ in Crore)
Machinery and Equipment	34.81	258.60	293.41	18.96	207.17	226.13	24.55	196.47	221.02
Publications	34.74	0.12	34.86	26.72	. . .	26.72	13.22	. . .	13.22
Clothing, Tentage and Stores	26.30	0.11	26.41	19.42	. . .	19.42	21.17	0.03	21.20
Other Administrative Expenses	12.45	0.29	12.74	9.61	0.17	9.78	8.84	0.06	8.90
Arms and Ammunition	8.38	. . .	8.38	3.28	1.16	4.44	7.97	1.71	9.68
Rewards	5.47	. . .	5.47	1.56	. . .	1.56	3.56	. . .	3.56
Foreign Travel Expenses	0.32	. . .	0.32	0.37	. . .	0.37	0.07	. . .	0.07
Write Off	0.21	. . .	0.21	0.16	. . .	0.16	0.71	. . .	0.71
Write back of outstanding cheques	. . .	. . .	. . .	. . .	(-)0.10	(-)0.10	. . .	. . .	. . .
Investments	. . .	18,631.39	18,631.39	. . .	181.09	181.09	. . .	9,034.54	9,034.54
Major Works	. . .	19,466.99	19,466.99	. . .	14,080.24	14,080.24	. . .	15,973.43	15,973.43
Deduct - Recoveries of unspent balance	(-)0.86	. . .	(-)0.86	(-)26.07	. . .	(-)26.07	(-)228.26	. . .	(-)228.26
Deduct - Recoveries	(-)26.33	(-)0.01	(-)26.34	(-)20.89	(-)0.01	(-)20.90	(-)27.53	. . .	(-)27.53
Inter Account Transfers	(-)5,516.25*	(-)367.97	(-)5,884.22	(-)9,992.52	(-)128.11	(-)10,120.60	(-)12,050.21	(-)251.41	(-)12,301.62
Total	**1,68,514.09**	**43,917.60**	**2,12,431.69 (#)**	**1,53,406.64**	**17,880.57**	**1,71,287.21**	**1,36,803.44**	**28,874.35**	**1,65,677.79**

Differs from rounding off of absolute figures by (-) ₹0.01 crore

Note:

(1) Grants-in-Aid under Revenue Accounts includes expenditure of ₹7,240.18 crore (Salaries ₹6,275.42 crore, Minor Works ₹629.90 crore, Professional Services ₹203.92 crore, PRC Arrears ₹89.57 crore, Other Contractual Services ₹19.65 crore, Wages ₹11.23 crore, Advertisements, Sales and Publicity Expenses ₹8.97 crore, Other Charges ₹1.21 crore, Rents, Rates and Taxes ₹0.24 crore and Domestic Travel Expenses ₹0.07 crore incurred under Minor Heads 191,192,196,197 & 198.).

(2) The figure of ₹21,069.14 crore under Pensionary charges (Detailed Head 040 under Major Head 2071) varies with that of Statement No.4A i.e.,₹16,841.55 crore, as Statement No.4A figure includes Contributions under DH-320 (₹1,221.76 crore), GIA obsequies charges under DH-310 (₹6.72 crore), recovery of overpayments ((-) ₹15.58 crore) and Inter-Account Transfer ((-)₹5,440.49 crore booked under MH 2071) and is the figure of MH 2071 in Statement 15.

(3) The Statement No.4B depicts only Revenue and Capital Expenditure figures, whereas the Statement No.4A depicts Loans and Advances expenditure figures along with Revenue and Capital expenditure and differs with Statement 4B to that extent.

* Inter Account Transfer includes amount ₹3,719.45 crore representing share of pension reimbursement by Andhra Pradesh during the year 2023-24.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
A	**Capital Account of General Services**						
4055	Capital Outlay on Police	433.08	3,171.16	. . .	362.66	3,533.82	(-)16.26
			1,030.80			**1,030.80**	**. . .**
4058	Capital Outlay on Stationery and Printing	. . .	1.36	. . .	2.82	4.18	**. . .**
			6.16			**6.16**	**. . .**
4059	Capital Outlay on Public Works	697.53	2,162.44	. . .	344.11	2,506.55	(-)50.67
			1,021.68			**1,021.68**	**. . .**
4070	Capital Outlay on Other Administrative Services	77.03	774.72	. . .	155.11	929.83	101.36
			814.37			**814.37**	**. . .**
	Total - A	1,207.64	6,109.68	. . .	864.70	6,974.38	(-)28.40
			2,873.01			**2,873.01**	**. . .**
B	**Capital Account of Social Services**						
(a)	**Capital Account of Education, Sports, Art and Culture**						
4202	Capital Outlay on Education, Sports, Art and Culture	584.58	2,542.85	. . .	579.84	3,122.69	(-)0.81
			1,311.07			**1,311.07**	**. . .**
	Total- (a)	584.58	2,542.85	. . .	579.84	3,122.69	(-)0.81
			1,311.07			**1,311.07**	**. . .**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
(b)	**Capital Account of Health and Family Welfare**						***(₹in Crore)***
4210	Capital Outlay on Medical and Public Health	805.64	3,053.96	. . .	1,320.14	4,374.10	63.86
			1,221.70			**1,221.70**	**. . .**
4211	Capital Outlay on Family Welfare	76.11	87.38	. . .	93.00	180.38	22.19
			56.84			**56.84**	**. . .**
	Total- (b)	881.75	3,141.34	. . .	1,413.14	4,554.48	60.27
			1,278.54			**1,278.54**	**. . .**
(c)	**Capital Account of Water supply, Sanitation, Housing and Urban Development**						
4215	Capital Outlay on Water Supply and Sanitation	941.38	17,880.08	. . .	5,629.06	23,509.14	497.96
			3,185.93			**3,185.93**	**. . .**
4216	Capital Outlay on Housing	14.93	335.43	. . .	19.73	355.16	32.15
			296.81			**296.81**	**. . .**
4217	Capital Outlay on Urban Development	. . .	8.03	. . .	726.77	734.80	**. . .**
			7.65			**7.65**	**. . .**
	Total- (c)	956.31	18,223.54	. . .	6,375.56	24,599.10	566.68
			3,490.39			**3,490.39**	**. . .**
(d)	**Capital Account of Information and Broadcasting**						
4220	Capital Outlay on Information and Publicity	. . .	13.78	. . .	**. . .**	13.78	**. . .**
			6.50			**6.50**	**. . .**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
	Total- (d)	. . .	13.78 **6.50**	. . .	0.00	13.78 **6.50**	. . . **. . .**
(e)	**Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes**						
4225	Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes,Other Backward Classes and Minorities	245.22	3,486.24 **3,555.63**	. . .	708.55	4,194.79 **3,555.63**	188.94 **. . .**
	Total- (e)	245.22	3,486.24 **3,555.63**	. . .	708.55	4,194.79 **3,555.63**	188.94 **. . .**
(g)	**Capital Account of Social Welfare**						
4235	Capital Outlay on Social Security and Welfare	56.60	217.32 **311.85**	. . .	37.82	255.14 **311.85**	(-)33.18 **. . .**
	Total- (g)	56.60	217.32 **311.85**	. . .	37.82	255.14 **311.85**	(-)33.18 **. . .**
(h)	**Capital Account of other Social Services**						
4250	Capital Outlay on Other Social Services	1.64	47.11 **483.22**	. . .	0.97	48.08 **483.22**	(-)40.85 **. . .**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
	Total- (h)	1.64	47.11 **483.22**	. . .	0.97	48.08 **483.22**	(-)40.85 **. . .**
	Total - B	2,726.10	27,672.18 **10,437.20**	. . .	9,115.88	36,788.06 **10,437.20**	234.39 **. . .**
C	**Capital Account of Economic Services**						
(a)	**Capital Account of Agriculture and Allied Activities**						
4401	Capital Outlay on Crop Husbandry	2.53	1,179.80 **59.07**	. . .	3.75	1,183.55 **59.07**	48.22 **. . .**
4402	Capital Outlay on Soil and Water Conservation	. . .	. . . **0.01**	. . .	**. . .**	. . . **0.01**	**. . .** **. . .**
4403	Capital Outlay on Animal Husbandry	0.51	118.39 **59.74**	. . .	1.11	119.50 **59.74**	117.65 **. . .**
4404	Capital Outlay on Dairy Development	. . .	. . . **69.60**	. . .	**. . .**	. . . **69.60**	**. . .** **. . .**
4405	Capital Outlay on Fisheries	5.07	16.57 **60.97**	. . .	6.28	22.85 **60.97**	23.87 **. . .**
4406	Capital Outlay on Forestry and Wild Life	88.40	682.37 **113.12**	. . .	47.13	729.50 **113.12**	(-)46.69 **. . .**
4408	Capital Outlay on Food Storage and Warehousing	. . .	. . . **9.19**	. . .	**. . .**	. . . **9.19**	**. . .** **. . .**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
4415	Capital Outlay on Agricultural Research and Education	. . .	24.00 **25.00**	. . .	26.34	50.34 **25.00**	. . . . . .
4425	Capital Outlay on Co-operation	. . .	26.04 **325.19**	. . .	. . .	26.04 **325.19**	. . . . . .
4435	Capital Outlay on Other Agricultural Programmes	. . .	951.90 **51.11**	. . .	. . .	951.90 **51.11**	. . . . . .
	Total- (a)	96.51	2,999.07 **773.00**	. . .	84.61	3,083.68 **773.00**	(-)12.33 . . .
(b)	**Capital Account of Rural Development**						
4515	Capital Outlay on Other Rural Development Programmes	1,946.29	11,392.01 **1,852.76**	. . .	2,507.80	13,899.81 **1,852.76**	28.85 . . .
	Total- (b)	1,946.29	11,392.01 **1,852.76**	. . .	2,507.80	13,899.81 **1,852.76**	28.85 . . .
(d)	**Capital Account of Irrigation and Flood Control**						
4700	Capital Outlay on Major Irrigation	7,427.47	75,742.54 **87,707.45**	. . .	26,697.53	1,02,440.07 **87,707.45**	259.44 . . .
4701	Capital Outlay on Medium Irrigation	41.63	1,191.70 **4,868.00**	. . .	90.71	1,282.41 **4,868.00**	117.90 . . .

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
4702	Capital Outlay on Minor Irrigation	676.85	10,676.32 **9,547.74**	. . .	275.12	10,951.44 **9,547.74**	(-)59.35 **. . .**
4705	Capital Outlay on Command Area Development	. . .	1.32 **238.99**	. . .	**. . .**	1.32 **238.99**	**. . .** **. . .**
4711	Capital Outlay on Flood Control Projects	2.11	298.20 **2,641.02**	. . .	1.67	299.87 **2,641.02**	(-)20.85 **. . .**
	Total- (d)	8,148.06	87,910.08 **1,05,003.20**	. . .	27,065.03	1,14,975.11 **1,05,003.20**	232.17 **. . .**
(e)	**Capital Account of Energy**						
4801	Capital Outlay on Power Projects	. . .	18,490.34 **5,327.94**	. . .	**. . .**	18,490.34 **5,327.94**	**. . .** **. . .**
4810	Capital Outlay on New and Renewable Energy	. . .	0.05 **0.59**	. . .	**. . .**	0.05 **0.59**	**. . .** **. . .**
	Total- (e)	. . .	18,490.39 **5,328.53**	. . .	0.00	18,490.39 **5,328.53**	. . . **. . .**
(f)	**Capital Account of Industry and Minerals**						
4851	Capital Outlay on Village and Small Industries	. . .	7.75 **75.81**	. . .	**. . .**	7.75 **75.81**	**. . .** **. . .**
4852	Capital Outlay on Iron and Steel Industries	. . .	. . . **4.73**	. . .	**. . .**	. . . **4.73**	**. . .** **. . .**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	... **891.27**	...	...	... **891.27**	... ...
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	...	... **0.22**	...	...	... **0.22**	... ...
4855	Capital Outlay on Fertilizer Industries	...	... **27.46**	...	...	... **27.46**	... ...
4858	Capital Outlay on Engineering Industries	...	... **37.42**	...	...	... **37.42**	... ...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	... **12.88**	...	...	... **12.88**	... ...
4860	Capital Outlay on Consumer Industries	5.00	76.30 **348.20**	...	1.25	77.55 **348.20**	(-)75.00 ...
4875	Capital Outlay on Other Industries	159.89	1,083.94 **601.45**	...	146.14	1,230.08 **601.45**	(-)8.60 ...
4885	Other Capital Outlay on Industries and Minerals	...	... **71.68**	...	...	... **71.68**	... ...
	Total- (f)	164.89	1,167.99 **2,071.12**	...	147.39	1,315.38 **2,071.12**	(-)10.61 ...
(g)	**Capital Account of Transport**						
5051	Capital Outlay on Ports and Light Houses	...	... **865.91**	...	...	... **865.91**	... ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
5053	Capital Outlay on Civil Aviation	. . .	19.45	. . .	. . .	19.45	. . .
			72.24			**72.24**	. . .
5054	Capital Outlay on Roads and Bridges	1,554.85	13,441.49	. . .	947.74	14,389.23	(-)39.05
			17,182.89			**17,182.89**	. . .
5055	Capital Outlay on Road Transport	122.50	2,281.12	. . .	542.94	2,824.06	343.22
			182.84			**182.84**	. . .
5056	Capital Outlay on Inland Water Transport	. . .	. . .	. . .	. . .	. . .	. . .
			7.81			**7.81**	. . .
	Total- (g)	1,677.35	15,742.06	. . .	1,490.68	17,232.74	(-)11.13
			18,311.69			**18,311.69**	. . .
(j)	**Capital Account of General Economic Services**						
5452	Capital Outlay on Tourism	. . .	19.33	. . .	. . .	19.33	. . .
			23.35			**23.35**	. . .
5453	Capital Outlay on Foreign Trade and Export Promotion	. . .	. . .	. . .	. . .	. . .	. . .
			13.00			**13.00**	. . .
5465	Investments in General Financial and Trading Institutions	. . .	. . .	. . .	. . .	. . .	. . .
			28.96			**28.96**	. . .
5475	Capital Outlay on Other General Economic Services	1,913.75	9,909.50	. . .	2,641.50	12,551.00	38.03
			4,633.85			**4,633.85**	. . .

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Amount allocated to Telangana during the year	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Percentage Increase(+)/ Decrease(-)
							(₹in Crore)
	Total- (j)	1,913.75	9,928.83 **4,699.16**	. . .	2,641.50	12,570.33 **4,699.16**	38.03 **. . .**
	Total - C	13,946.85	1,47,630.43 **1,38,039.46**	. . .	33,937.01	1,81,567.44 **1,38,039.46**	143.33 **. . .**
	Total Expenditure Capital Account	17,880.59	1,81,412.29 **1,51,349.67**	. . .	43,917.59 (#)	2,25,329.88 **1,51,349.67**	145.62 **. . .**

Differs from rounding off of absolute figures by (-)₹0.03 crore

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. During the year 2023-24, the Government of Telangana invested ₹ 18,131.39 crore in Government Companies and ₹500.00 crore in Co-operative Institutions and Local Bodies, the total investment being ₹ 18,631.39 crore. Further details about investments are given in Statement No.19.

2. The expenditure under Capital Heads of Account excludes the amount of investments made up to 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹ 8,401.21 crore pending apportionment.

3. The major increase in respect of the Capital Expenditure heads over previous year is as under:

Head of Account		Increase (₹ in Crore)	Reasons
C	**Capital Account of Economic Services**		
(d)	*Capital Account of Irrigation and Flood Control*		
4700	Capital Outlay on Major Irrigation	19,270.06	Increase in capital expenditure was mainly due to expenditure under "Investment in Kaleswaram Corporation", "Palamuru - Ranga Reddy Lift Irrigation Scheme" and "Investment in TSWRIDC.
B	**Capital Account of Social Services**		
(c)	*Capital Account of Water Supply, Sanitation, Housing and Urban Development*		
4215	Capital Outlay on Water Supply and Sanitation	4,687.68	Increase in capital expenditure was mainly due to expenditure under "Investment in TDWSCL", "Hyderabad Metro Water Supply & Sewerage Board" and "Swacch Bharath Mission -Gramin (SBM-G)".
C	**Capital Account of Economic Services**		
(j)	*Capital Account of General Economic Services*		
5475	Capital Outlay on other General Economic Services	727.75	Increase in capital expenditure was mainly due to expenditure under "Special Development Fund for welfare and development activites".

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

The increase was partly offset by decrease under:

Head of Account		Decrease (₹ in Crore)	Reasons
A.	**Capital Account of General Services**		
4059	Capital Outlay on Public Works	353.42	Decrease in capital expenditure was mainly due to expenditure under "Construction of Buildings for Collectorates", "Construction of Buildings for Secretariat" and "Construction of Buildings for Telangana Kalabharathi and other Departments".
C	**Capital Account of Economic Services**		
(d)	*Capital Account of Irrigation and Flood Control*		
4702	Capital Outlay on Minor Irrigation	401.73	Decrease in capital expenditure was mainly due to expenditure under "Minor Irrigation works under RIDF", "Mission Kakatiya" and "Construction and Restoration of Minor Irrigation Sources".
(g)	*Capital Account of Transport*		
5054	Capital Outlay on Roads and Bridges	607.11	Decrease in capital expenditure was mainly due to expenditure under "Major District Roads" and "Deposits with Railways for construction of New Railway Lines".

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Nature of Borrowing	Balance as on 01-Apr-2023(*)	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31-Mar-2024	Net Increase (+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	2,74,268.85	...	49,618.00	9,341.17	3,14,545.68	40,276.83	14.69	77.92
	...				...			
WMA from the RBI	...	...	98,097.49	97,097.87	999.62	999.62	...	0.25
	...				...			
Bonds	8,030.67	...	...	892.33	7,138.34	(-)892.33	(-)11.11	1.77
	...				...			
Loans from Financial Institutions	5,619.98	...	910.22	1,002.21	5,527.99	(-)91.99	(-)1.64	1.37
	(-)6.97				**(-)6.97**			
Special Securities issued to National Small Savings Fund	5,550.46	...	...	827.30	4,723.16	(-)827.30	(-)14.91	1.17
	...				...			
Other Loans	(-)340.48	...	...	131.08	(-)471.56 (1)	(-)131.08	38.50	(-)0.12
	(-)88.20				**(-)88.20**			
Total - 6003	2,93,129.48	...	1,48,625.71	1,09,291.96	3,32,463.23	39,333.75	13.42	82.36
	(-)95.17				**(-)95.17**			
6004 Loans and Advances from the Central Government								
01 Non-Plan Loans	7.93	...	...	2.07	5.86	(-)2.07	(-)26.10	...
	1.75				**1.75**			
02 Loans for State Plan Schemes	5,198.04	...	...	322.63	4,875.41	(-)322.63	(-)6.21	1.21

(1) Minus balance is due to repayments made relating to TRANSCO Bonds and Power Finance Corporation (₹923.97 crore) and overpayment of HUDCO loan (₹34.24 crore) to the end of year 2023-24.

(*) The rounding differences in the OB of 2023-24 is due to adopting absolute rounded figures.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Nature of Borrowings	Balance as on 01-Apr-2023	Balance Allocated to Telangana during the year	Receipts during the year	Repayments during the year	Balance as on 31-Mar-2024	Net Increase(+) Decrease(-) Amount	Net Increase(+) Decrease(-) Per cent	As a % of total Liabilities
A. Public Debt								
6004 Loans and Advances from the Central Government-								
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
04 Loans for Centrally Sponsored Plan Schemes	**3.59** ...	...	...	...	**3.59** ...	...	...	...
07 Pre- 1984-85 Loans	... **8.74**	...	...	...	... **8.74**	...	...	...
09 Other Loans for State/Union Territory with Legislature Schemes	11,227.55	...	1,948.34	...	13,175.89	1,948.34	17.35	3.26
Total - 6004	16,433.52 **14.08**	...	1,948.34	324.70	18,057.16 **14.08**	1,623.64	9.88	4.47
Total Public Debt(A)	3,09,563.00 **(-)81.09**	...	1,50,574.05	1,09,616.66	3,50,520.39 **(-)81.09**	40,957.39	13.23	86.83
B. Other Liabilities								
Public Accounts								
Small Savings, Provident Funds, etc.	14,961.74	...	3,468.22	1,568.37	16,861.59	1,899.85	12.70	4.18
Reserve Funds bearing interest	1,989.15	...	971.48	373.19	2,587.44	598.29	30.08	0.64
Reserve Funds not bearing interest	1,599.02	...	1,397.30	1,388.11	1,608.21	9.19	0.57	0.40
Deposits bearing interest	4,148.96 **201.93**	...	4,369.16	3,540.95	4,977.17 **201.93**	828.21	19.96	1.23

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Nature of Borrowings	Balance as on 01-Apr-2023	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31-Mar-2024	Net Increase (+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
Deposits not bearing interest	24,224.45	...	69,848.96	66,963.76	27,109.65	2,885.20	11.91	6.72
	4,301.75				**4,301.75**			
Total Other Liabiliies	46,923.32	...	80,055.12	73,834.38	53,144.06	6,220.74	13.26	13.17
	4,503.68				**4,503.68**			
Total Public Debt and Other Liabilities(A+B)	3,56,486.32	...	2,30,629.17	1,83,451.04	4,03,664.45	47,178.13	13.23	100.00
	4,422.59				**4,422.59**			

EXPLANATORY NOTES

(a). Government of Telangana has adapted "The Andhra Pradesh Fiscal Responsibility and Budget Management Act 2005" as "The Telangana Fiscal Responsibility and Budget Management Act 2005" in accordance with section 101 of Andhra Pradesh Reorganisation Act 2014 vide G.O.Ms.No.45, Law(F), dated 01 June 2016.

(b). Total liabilities as per FRBM Act include liabilities under the Consolidated Fund and Public Account of the State besides borrowings by the Public Sector Undertakings, etc., including guarantees where the principal and/or interest are to be serviced out of the State Budgets. As per the Statement of Medium Term Fiscal Policy (July 2024), the revised estimate of the total outstanding liabilities as percentage of GSDP is 33.10 as on 31 March 2024. The total liability also does not include Off-budget borrowings of ₹1,20,944.06 crore. The Government has furnished the balance of off budget borrowings which is 100 *per cent* risk weighted outstanding guarantee amount. The ratio of the outstanding public debt and other liabilities (₹5,17,659.02 crore) including the balance of off-budget borrowings (₹1,20,944.06 crore as disclosed by the State Government) and excluding back to back loans by GoI in lieu of shortfall in GST Compensation (₹6,949.49 crore), works out to 34.47[(1)] *per cent* of GSDP (₹15,01,981 crore for the year 2023-24 as on 31 March 2024) to the end of the year 2023-24, against the ceiling of 33.10 *per cent.*

(c). Internal Debt: This includes Market Loans which are long-term loans (having a currency of more than 12 months) raised in the open market. During 2023-24, fifty loans totaling ₹49,618 crore bearing rate of interest varying from 7.32% to 7.75% redeemable between the years 2030 and 2050 were raised. Repayment of seventeen market loans with interest rates varying from 7.57% to 9.84% of Andhra Pradesh State Government Stock 2023 and 2024 was made during the year to the extent of ₹9,341.17crore.

Full particulars of outstanding loans are given in Statement 17 of this compilation.

[(1)] ((517659.02*100)/1501981)=34.47)

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilites

1. Sinking Funds: The Government made appropriate annual contribution to the Sinking funds upto 1973-74 for amortization of Open Market Loans. The contributions to these Sinking Funds were discontinued from the year 1974-75 and the liability was being met directly from the Budget of the respective years. The Government, as per the decision taken in the conference of the Finance Secretaries of the State Governments, organized by the Reserve Bank of India in January 1999 has decided to contribute to the fund an amount equivalent to one percent of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.

The Government of Telangana decided to adopt the revised scheme of Consolidated Sinking Fund (CSF) vide G.O.Ms.No.3, Finance (DCM) 11th June, 2014. Under the scheme, CSF contribution is to be made at the rate of 0.50 *per cent* of the outstanding liabilities at the end of previous year. As per revised guidelines issued by the RBI vide IDMD No.3613/10.03.2012/2005-06 dated 17.05.2006 outstanding liabilities are defined to comprise of Internal Debt and Public Account liabilities of the State Government.

The balances in the Sinking Funds at the commencement of 01 April 2023 and to the end of 31 March 2024 are shown below:

Balance as on 01-Apr-2023	Additions	Withdrawals	Balance as on 31-Mar-2024
			(₹ in Crore)
7,093.85	562.01(*)	...	7,655.86

(*) The amount pertains to interest on investment. There was no contribution towards CSF during the year.

An amount of ₹ 7,615.39 crore was invested from the balance of ₹7,655.86 crore at the credit of Sinking Funds.

2. Loans from Government of India: The details of loans obtained from the Government of India are given in Statement No.17. An amount of ₹ 1,948.34 crore towards back to back loans was received during 2023-24 under the Scheme for Special Assistance as Loans to State for Capital Expenditure.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES
(i) Statement of Public Debt and Other Liabilities

3. Other Loans: The loans from the Reserve Bank of India (Ways and Means Advance), the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India, other institutions and UDAY Bonds amounted to ₹13,194.39 crore as on 31 March 2024. The details of these loans are given in Statement No.17.

4. Loans from National Small Savings Fund (NSSF): As per decision taken by Government of India, Ministry of Finance in January 2017, the State Government was excluded from NSSF investments with effect from 01 April 2016. Details of transactions under NSSF during the year 2023-24 are as follows.

Receipt under NSSF: Nil
Repayments under NSSF: ₹827.30 crore
Interest on Loans from NSSF: ₹532.61 crore

The details of outstanding balances are given in Statement No.17 (MH 6003-111).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES
(ii) Other Obligations

The balances at the credit of earmarked and other funds, certain deposits to the extent they have not been invested but are merged with General Cash Balance of Government also constitute liabilities of the State Government. Such liability to the end of 31 March 2024 was ₹36,282.49 crore as shown below. Further details are given Statement Nos. 21 and 22.

Nature of Obligation	Balance as on 01-Apr-2023	Balance Allocated to Telangana during the year	Receipts	Repayments	Balance as on 31-Mar-2024	Net Increase (+) Decrease(-) during the year
						(₹in Crore)
(i) Interest bearing obligations such as:						
(a) General and other Reserve Funds - Employees Welfare Fund, State Disaster Response Fund, etc.	1,989.15	...	971.48	373.19	2,587.44	598.29
(b) Other Obligations - Deposits of Local Fund, etc.,	4,148.96	...	4,369.16	3,540.95	4,977.17	828.21
	201.93				**201.93**	
(ii) Non-Interest bearing obligations such as Deposits, other Earmarked funds etc.	25,823.48	...	71,246.26	68,351.86	28,717.88	2,894.40
	4,301.75				**4,301.75**	
Total	31,961.59	...	76,586.90	72,266.00	36,282.49	4,320.90
	4,503.68				**4,503.68**	

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES
(iii) Service of Debt

Interest on Debt and Other Obligations: The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 01 April 2023 to 31 March 2024 are shown below:

	2023-24	2022-23	Net increase(+) decrease(-)
(i) Gross Debt and other obligations outstanding at the end of the year			*(₹ in Crore)*
(a) Public Debt and Small Savings, Provident Funds etc.	3,67,381.98	3,24,524.74	42,857.24
(b) On Other Obligations	36,282.47	31,961.58	4,320.89
Total (i)	**4,03,664.45**	**3,56,486.32**	**47,178.13**
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	24,345.94	21,819.96	2,525.98
(a) On Other Obligations	1.25	1.25	...
Total (ii)	**24,347.19**	**21,821.21**	**2,525.98**
(iii) Deduct			
(a) Interest received on Loans and Advances given by Government	6.01	6.57	(-)0.56
(b) Interest realised on Investment of cash balances	(-)0.24	...	(-)0.24
Total (iii)	**5.77**	**6.57**	**(-)0.80**
(iv) Net Interest charged	**24,341.43**	**21,814.64**	**2,526.79**
(v) Percentage of Gross Interest (item(ii)) to total revenue receipts	14.38	13.69	0.69
(vi) Percentage of net interest(item(iv)) to total revenue receipts	14.38	13.69	0.69

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

There was an addition in certain other receipts of ₹ 0.03 crore on account of interest from Departmental Commercial Undertakings/on overdrawal of Provident Fund/Other receipts. Even after taking into account these receipts, there would be still be a net burden of interest of ₹24,338.29 crore on Revenue (which works out to 14.38 *per cent* of the total revenue receipts). Details of interest paid are available in Statement 15 and interest receipts in Statement 14.

(iv) Appropriation for Reduction or Avoidance of Debt

	2023-24	**2022-23**	**Net Increase(+)/ decrease(-)**
			(₹ in Crore)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	NIL	NIL	...

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of Loans and Advances: Loanee group wise

(Figures in bold represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Sector	Balance as on 1st April 2023	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2024 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
1	2	3	4	5	6	7	8	9
Statutory Corporations Government Companies	38,094.96	. . .	3,564.58	. . .	. . .	41,659.54	3,564.58	3,619.02
	7,628.83					**7,628.83**		
Universities/Academic Institutions	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
	19.28					**19.28**		
Panchayati Raj Institutions	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
	46.32					**46.32**		
Municipalities/Municipal Councils/Municipal Corporations	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
	144.86					**144.86**		
Urban Development Authorities	1,632.36	. . .	. . .	. . .	. . .	1,632.36	. . .	155.07
	3,664.05					**3,664.05**		
Housing Boards	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
	34.12					**34.12**		
State Housing Corporations	8,985.64	. . .	1,476.54	. . .	. . .	10,462.18	1,476.54	853.64
	11,636.04					**11,636.04**		
Co-operative Societies/Co-operative corporations/Banks	5,826.88	. . .	919.91	. . .	. . .	6,746.79	919.91	553.55
	1,273.40					**1,273.40**		
Loans to Government Servants	44.48	. . .	105.99	35.77	0.20	114.50	70.02	0.81
	400.07					**400.07**		
Others	18,413.89	. . .	793.75	. . .	. . .	19,207.64	793.75	1,749.32
	3,252.71					**3,252.71**		
Total - F- LOANS AND ADVANCES	72,998.21	. . .	6,860.77	35.77	0.20	79,823.01 #	6,824.80	6,931.41
	28,099.68					**28,099.68**		

(1) Interest is computed considering (2+3) - (5+6) *9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest is recovered through pay bills. Rate of interest is not intimated by the loanee entities. However, as it ranges between 9.5 per cent and 13.5 per cent, interest is calculated at 9.5 per cent for the purpose of depiction of arrear of interest in the above table.

Differs from rounding off of absolute figures by ₹ 0.01 crore

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(₹in Crore)

Sl.No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
	…	…	…	…	…
	…	…	…	…	…

Note: Information for the above Table may be treated as **'NIL'**

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Sector	Balance as on 1st April 2023	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2024 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
1	2	3	4	5	6	7	8	9
A. GENERAL SERVICES								
Pension and Miscellaneous General Services	225.84	. . .	. . .	. . .	. . .	225.84	. . .	21.45
	0.65					**0.65**		
Total- A GENERAL SERVICES	225.84	. . .	. . .	. . .	. . .	225.84	. . .	21.45
	0.65					**0.65**		
B. SOCIAL SERVICES								
Education,Sports, Art & Culture	6.57	. . .	. . .	. . .	. . .	6.57	. . .	0.62
	228.51					**228.51**		
Health and Family Welfare	3,353.91	. . .	. . .	. . .	. . .	3,353.91	. . .	318.62
	562.15					**562.15**		
Water Supply, Sanitation, Housing and Urban Development	33,861.94	. . .	2,463.04	. . .	. . .	36,324.98	2,463.04	3,216.88
	20,372.50					**20,372.50**		
Information and Broadcasting	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
	44.36					**44.36**		
Social Welfare and Nutrition	4,700.00	. . .	. . .	. . .	. . .	4,700.00	. . .	446.50
	1,056.90					**1,056.90**		
Others	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
	70.47					**70.47**		
Total- B SOCIAL SERVICES	41,922.42	. . .	2,463.04	. . .	. . .	44,385.46	2,463.04	3,982.62
	22,334.89					**22,334.89**		

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Sector	Balance as on 1st April 2023	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2024 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
1	2	3	4	5	6	7	8	9
C. ECONOMIC SERVICES								
Agriculture and Allied Services	6,866.45	. . .	1,058.42	. . .	. . .	7,924.87	1,058.42	652.31
	820.99					**820.99**		
Irrigation & Flood Control	15,983.66	. . .	2,200.15	. . .	. . .	18,183.81	2,200.15	1,518.45
	163.35					**163.35**		
Energy	2,384.51	. . .	200.67	. . .	. . .	2,585.18	200.67	226.53
	2,030.35					**2,030.35**		
Industry and Minerals	971.04	. . .	. . .	. . .	. . .	971.04	. . .	92.25
	862.53					**862.53**		
Transport	4,206.01	. . .	832.50	. . .	. . .	5,038.51	832.50	399.57
	1,454.92					**1,454.92**		
General Economic Services	393.78	. . .	. . .	. . .	. . .	393.78	. . .	37.41
	22.44					**22.44**		
Total- C ECONOMIC SERVICES	30,805.45	. . .	4,291.74	. . .	. . .	35,097.19	4,291.74	2,926.52
	5,354.58					**5,354.58**		
D. LOANS TO GOVERNMENT SERVANTS								
Loans to Government Servants	44.48	. . .	105.99	35.77	0.20	114.50	70.02	0.81
	400.07					**400.07**		
Total- D LOANS TO GOVERNMENT SERVANTS	44.48	. . .	105.99	35.77	0.20	114.50	70.02	0.81
	400.07					**400.07**		

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Sector	Balance as on 1st April 2023	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2024 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
1	2	3	4	5	6	7	8	9
E. LOANS FOR MISCELLANEOUS PURPOSES								
Loans for Miscellaneous Purposes	. . . **9.49**	. . .	. . .	. . .	. . .	. . . **9.49**	. . .	. . .
Total- E LOANS FOR MISCELLANEOUS PURPOSES	. . . **9.49**	. . .	. . .	. . .	. . .	. . . **9.49**	. . .	. . .
Total - F - LOANS AND ADVANCES	72,998.19 **28,099.68**	. . .	6,860.77	35.77	0.20	79,822.99 # **28,099.68**	6,824.80	6,931.40

(1) Interest is computed considering (2+3) - (5+6) * 9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest is recovered through pay bills. Rate of interest is not intimated by the loanee entities. However, as it ranges between 9.5 per cent and 13.5 per cent, interest is calculated at 9.5 per cent for the purpose of depiction of arrears of interest in the above table.

Differs from rounding off of absolute figure by (-) ₹0.01 crore

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in crore)

		Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2024
Sl.No.	Loanee-Entity	Principal(1)	Interest	Total		
1	2	3	4	5	6	7
1	TS Police Housing Corporation	432.72	110.11	542.83	2018-19	518.39
2	Sports Authority of Telangana	6.57	5.62	12.19	2014-15	6.57
3	Aarogyasri Health Care Trust	2,812.00	942.47	3,754.47	2017-18	2,812.00
4	TS Health Medical Housing and Infrastructure Development Corporation	13.75	11.76	25.51	2014-15	13.75
5	TS Vaidya Vidhana Parishad	528.16	351.23	879.39	2016-17	528.16
6	Hyderabad Metro Water Supply and Sewerage Board	10,337.84	4,882.17	15,220.01	2014-15	11,131.59
7	Telangana Drinking Water Supply Corporation Ltd.,	10,421.19	3,435.78	13,856.97	2017-18	10,613.94
8	Weaker Section Housing Programme	1,598.80	1,215.09	2,813.89	2015-16	1,598.80
9	State Housing Corporation	6,037.00	1,739.93	7,776.93	2014-15	7,427.88

(1) Depicts the arrears of loans to the end of 31 March 2024 excluding the loans disbursed during the year 2023-24, which are depicted in Section 1 and 2 of Statement 7.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in crore)

		Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2024
Sl.No.	Loanee-Entity	Principal[1]	Interest	Total		
1	2	3	4	5	6	7
10	TS Rajiv Swagruha Corporation Ltd.	917.11	585.41	1,502.52	2015-16	917.11
11	TS PHRC	8.37	6.74	15.11	2014-15	8.37
12	Hyderabad Metro Development Authority	1,632.36	1,140.81	2,773.17	2014-15	1,632.36
13	Hyderabad Metro Rail Limited	2,627.00	836.73	3,463.73	2014-15	2,627.00
14	SC Development Corporation	3,000.00	1,567.50	4,567.50	2017-18	3,000.00
15	Telangana State Scheduled Tribes Cooperative Finance Corporation (TRICOR)	1,700.00	883.50	2,583.50	2017-18	1,700.00
16	TS Sheep and Goat Dev Coop Federation Ltd	3,816.00	1,094.64	4,910.64	2014-15	4,558.07
17	TS Dairy Dev Corporation Federation Ltd.,	330.24	79.34	409.58	2018-19	402.62
18	TS Fishermen Coop Societies Federation Limited	600.65	142.37	743.02	2018-19	706.12
19	Power Projects	2,397.62	648.29	3,045.91	2017-18	2,598.29
20	TS TRANSCO	(-)3.61	274.31	270.70	2015-16	(-)3.61@
21	Co-Operative Sugar Factories(*)	2.00	1.84	3.84	2015-16	2.00
22	Nizamabad Co operative Sugar Factory Ltd(*)	1.19	0.68	1.87	2018-19	1.19
23	Sirpur Paper Mills	2.19	1.66	3.85	2015-16	2.19
24	Horticulture Development Corporation	1,042.76	277.98	1,320.74	2017-18	1,181.28

(@)Minus balance is under investigation.

(*) Interest is calculated @11.5% as per terms and conditions of the loan.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in crore)

		Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2024
Sl.No.	Loanee-Entity	Principal[1]	Interest	Total		
1	2	3	4	5	6	7
25	Handicraft Development Corporation	0.22	0.17	0.39	2015-16	0.22
26	TS Industrial Infrastructure Corporation	1,003.10	275.84	1,278.94	2014-15	1,003.10
27	TS LIPCO	1.02	0.58	1.60	2017-18	1.02
28	TS Aviation Academy	5.00	2.85	7.85	2017-18	5.00
29	TS Road Dev Corporation	1,698.66	445.38	2,144.04	2018-19	1,698.66
30	TS Road Transport Corporation	2,463.67	1,093.47	3,557.14	2014-15	3,296.17
31	TS Civil Supplies Corporation Ltd	393.78	187.05	580.83	2018-19	393.78
32	Kaleshwaram Irrigation Project Corporation Ltd.	12,318.65	1,713.42	14,032.07	2019-20	14,147.04
33	TS Water Resource Infrastructure Development Corporation	3,665.01	682.36	4,347.37	2019-20	4,036.77
34	Telangana State MARKFED	1,106.90	105.16	1,212.06	2022-23	1,106.90
35	Hyderabad Road Development Corporation	75.38	21.48	96.86	2020-21	75.38
36	Loan Assistance for Integrated Co-operative Development Projects (N.C.D.C)	(-)30.11	...	(-)30.11	2014-15	(-)30.11[3]
37	Loans to APGENCO	(-)9.50	...	(-)9.50	2014-15	(-)9.50*

Note: 1. The above details are for the loans given by Government of Telangana after the State was formed on 2nd June 2014.

2. Rate of interest is not intimated by the loanee entities. However, as it ranges between 9.5 *per cent* and 13.5 *per cent*, interest is calculated at 9.5 *per cent* for the purpose of depiction of arrears of interest in the above table.

(*) Minus figure is under investigation.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the Share Capital and Debentures of different concerns for 2022-23 and 2023-24

		2023-24			2022-23		
	Nameofthe Concern	**Number of Concerns**	**Investment at the end of the year**	**Dividend/ interest received during the year**	**Number of Concerns**	**Investment at the end of the year**	**Dividend/ interest received during the year**
							(₹ in Crore)
1	Statutory Corporations	3	1,706.50	…	3	1,706.50	…
			205.07	**…**		**205.07**	**…**
2	Rural Banks	1	**26.96**	**…**	1	**26.96**	**…**
3	Government Companies	60	46,984.48	88.56	60	28,853.09	66.42
			6,557.69	**…**		**6,557.69**	**…**
4	Other Joint Stock Cos & Partnerships	15	**55.64**	19.66	15	**55.64**	**…**
5	Co-operative Institutions and Local Bodies	65	1,040.76	6.30	65	540.76	11.98[1]
			1,555.85			**1,555.85**	
	TOTAL	144	49,731.74	114.59[2]	144	31,100.35	78.40
			8,401.21			**8,401.21**	

[($)]Investments of Government In Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from:

‘CONSOLIDATED FUND’	49,731.74	31,100.35
	8,401.21	**8,401.21**
‘EARMARKED FUNDS’	**...**	**…**
TOTAL	49,731.74	31,100.35
	8,401.21	**8,401.21**

Note:

- The investments shown in the statement depict the cash transactions appearing in the Government Accounts and may vary with those reflected in the Report of the Comptroller & Auditor General of India (Commercial) due to various factors like conversion of loan to equity or vice-versa, capitalization of grants given in kind subsequently.
- Figures in Bold represent Investment made in undivided State of Andhra Pradesh up to 01 June 2014 and remained un-apportioned.

1. Institutional details are not available for dividends amounting to ₹0.17 crore.
2. The figure includes ₹0.07 crore for which Institutional details are not available.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Sector (No. of Guarantees)	Maximum Amount Guaranteed During the Year[1]	Outstanding at the beginning of the year 2023-24	Additions during the year	Deletions (other than invoked during the year (2023-24)	Invoked during the year (2023-24)[2]		Outstanding at the end of the year 2023-24	Guarantee Commission or Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
										(₹ in Crore)
Power	...	31,829.39	11,840.38	3,028.96	...	...	40,640.81	771.31	...	...
Co-operatives	...	4,076.26	3,685.36	1,989.57	...	...	5,772.02	12.00	2.89	...
Irrigation	...	88,631.74	148.00	6,239.41	...	...	82,540.33	1,482.10	...	...
Roads and Transport	...	4,679.62	...	788.99	...	...	3,890.63	42.00	...	...
State Financial Corporation	...	11.60	...	11.60	...	...	...	...	...	...
Urban Development & Housing	...	13,473.58	1,551.60	1,452.08	...	...	13,573.11	...	...	...
Other Infrastructure	...	422.14	...	146.14	...	...	276.00	34.50	...	...
Any Other	...	71,580.89	14,054.72	11,721.95	...	...	73,913.66	617.97	23.48	...
Grand Total	...	**2,14,705.22[3]**	**31,280.06**	**25,378.70**	...	...	**2,20,606.56[4]**	**2,959.88**	**26.37[(5)]**	...

Note: (i) The Statement is compiled based on the Budget Document of 2024-25 (Vol V/2).

(1) The details of Maximum amount guaranteed were not made available by the State Government.

(2) Details of no. of guarantees and information pertaining to column No. 6 and 7 have not been provided by the Government.

(3) Opening Balance for the year 2023-24 differs with the closing balance for the year 2022-23, for which the reason has not been intimated by the State Government.

(4) The Figure includes outstanding guaranteed loans to the extent ₹1,20,944.06 crore as on 31/03/2024, raised by the SPVs/Corporations/Institutions but serviced by the State Government which is detailed in Annexure I of 'Annexure to Budget Volume V/2' of the Government of Telangana.

(5) Although the Budget Document (Vol V/2) 2024-25 of the Government of Telangana shows a total Guarantee Commission receipt of ₹26.37 crore, only ₹2.89 crore has been recorded under MH 0075-00-108.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in Cash

(₹ in Crore)

Name/Category of the Grantee		Total funds released as Grants-in-aid				Funds allocated for creation of Capital Assets out of total funds released shown in Column No. 2	
		2023-24			2022-23	2023-24	2022-23
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total			
1		2			3	4	5
1	**Panchayati Raj Institutions**						
(i)	Zilla Parishads	6,215.71	0.00	6,215.71	5,734.55	0.00	0.00
(ii)	Panchayat Samitis	937.73	0.00	937.73	1,033.76	0.00	0.00
(iii)	Gram Panchayats	2,818.37	101.71[(1)]	2,920.08	4,358.39	0.00	0.00
(iv)	Others	1.32	0.00	1.32	0.00	0.00	0.00
2	**Urban Local Bodies**						
(i)	Municipal Corporations	1,211.15	4.88[(1)]	1,216.03	915.84	0.11	0.00
(ii)	Municipalities/Municipal Councils	908.41	0.00	908.41	2,149.38	0.00	0.00
(iii)	Others	969.59	521.24[(1)]	1,490.83	1,045.14	516.48	612.30
3	**Public Sector Undertakings**						
(i)	Statutory Corporation	3,631.62	0.00	3,631.62	3,204.61	0.00	0.00
4	**Autonomous Bodies**						
(i)	Universities	1,183.31	0.00	1,183.31	1,133.82	0.00	0.00
(ii)	Development Authorities	137.47	0.00	137.47	240.71	0.00	0.00
(iii)	Co-operative Institutions	125.44	0.00	125.44	80.99	0.00	0.00
(iv)	Others	1,677.58	0.00	1,677.58	1,413.92	0.07	0.66
5	**Non-Government Organisations**	622.95	0.00	622.95	555.32	0.00	0.00
6	**Others (not covered by items 1 to 5 above)**	54,074.93	1,629.87	55,704.80	47,450.43	0.00	0.00
	Total[(2)]	**74,515.58**	**2,257.70**	**76,773.28[(3)]**	**69,316.85**	**516.66**	**612.96**

Note: The State Government is yet to fully comply with Indian Government Accounting Standard-2, notified vide GoI Gazette Notification dated 19/05/2011.

(1) As against the amount of ₹1 ,424.18 crore and ₹9 15.44 crore received as Finance Commission grant for Rural Local Bodies and Urban Local Bodies respectively, only ₹101.71 crore and ₹526.12 crore have been booked under "Grants-in-Aid paid in cash - Central Assistance (including CSS/CS)".

(2) Comprises the expenditure classified under the dedicated Object Head “310 Grants-in-Aid” across all Major Heads and total of Minor Heads 191, 192, 193, 196, 197 and 198 (except Major Head 2700 and 2701).

(3) This amount includes the Grant-in-Aid of ₹0.12 crore classified under capital section. Differs from rounding off of absolute figures by (-)₹0.02 crore.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind(*)

Grantee Institution		Total Value	
		2023-24	2022-23
			(₹ in Crore)
1.	**Panchayati Raj Institutions**		
(i)	Zilla Parishads		
(ii)	Panchayat Samities		
(iii)	Gram Panchayats		
2.	**Urban Local Bodies**		
(i)	Municipal Corporations		
(ii)	Municipalities/ Municipal Councils		
(iii)	Others		
3.	**Public Sector Undertakings**		
(i)	Government Companies		
(ii)	Statutory Corporations		
4.	**Autonomous Bodies**		
(i)	Universities		
(ii)	Development Authorities		
(iii)	Co-operative Institutions		
(iv)	Others		
5.	**Non-Government Organisations**		
	TOTAL		

(*) 'NIL' Information received from the State Government..

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals					
	2023-24			2022-23		
	Charged	Voted	Total	*Charged*	Voted	Total
						(₹in Crore)
Expenditure Heads (Revenue Account)	*24,692.99*	1,43,821.10	1,68,514.09	*22,079.11*	1,31,327.54	1,53,406.65
Expenditure Heads (Capital Account)	*69.44*	43,848.18	43,917.62	*83.46*	17,797.12	17,880.58
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund [(a)]	*1,09,616.67*	6,874.86	1,16,491.53	*94,809.75*	21,248.41	1,16,058.16
TOTAL	***1,34,379.10***	**1,94,544.14**	**3,28,923.24**	***1,16,972.32***	**1,70,373.07**	**2,87,345.39**
(a) The figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	*1,09,291.97*	. . .	1,09,291.97	*94,294.02*	. . .	94,294.02
Loans and Advances from the Central Govt.	*324.70*	. . .	324.70	*515.73*	. . .	515.73
F. Loans and Advances [(1)]						
Loans for General Services	. . .	. . .	. . .	. . .	. . .	. . .
Loans for Social Services	. . .	2,463.04	2,463.04	. . .	6,208.45	6,208.45
Loans for Economic Services	. . .	4,291.75	4,291.75	. . .	15,005.86	15,005.86
Loans to Government Servants etc.	. . .	105.99	105.99	. . .	34.10	34.10
Loans for Miscellaneous Purpose	. . .	. . .	. . .	. . .	. . .	. . .
G. Inter-State Settlement	. . .	14.09	14.09	. . .	. . .	. . .
Inter-State Settlement						
H. Transfer to Contingency Fund	. . .	. . .	. . .	. . .	. . .	. . .
Transfer to Contingency Fund						

The percentage of charged expenditure and voted expenditure to total expenditure during 2022-23 and 2023-24 is as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2022-23	*40.71*	59.29
2023-24	*40.85*	59.15

(1) A more detailed account is given in Statement No.18 at page 387 to 459.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

(Figures in **bold** represent un-apportioned amount)

Heads	On 31 March 2023	Amount allocated to Telangana during the year	During the year 2023-2024	On 31 March 2024
CAPTIAL AND OTHER EXPENDITRUE -				***(₹in Crore)***
Capital Expenditure -				
Other General Services	3,947.24	...	520.59	4,467.83
	1,851.34			**1,851.34**
Public Works	2,162.44	...	344.11	2,506.55
	1,021.67			**1,021.67**
Education, Sports, Art and Culture	2,542.85	...	579.84	3,122.69
	1,311.07			**1,311.07**
Health and Family Welfare	3,141.34	...	1,413.14	4,554.48
	1,278.54			**1,278.54**
Water Supply, Sanitation, Housing and Urban Development	18,223.55	...	6,375.57	24,599.12
	3,490.39			**3,490.39**
Information and Broadcasting	13.78	...	...	13.78
	6.50			**6.50**
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,486.24	...	708.55	4,194.79
	3,555.63			**3,555.63**
Social Welfare and Nutrition	217.31	...	37.82	255.13
	311.85			**311.85**
Others	47.11	...	0.97	48.08
	483.22			**483.22**
Agriculture and Allied Activities	2,999.07	...	84.62	3,083.69
	773.00			**773.00**
Rural Development	11,392.01	...	2,507.80	13,899.81
	1,852.76			**1,852.76**
Irrigation and Flood Control	87,910.08	...	27,065.04	1,14,975.12
	1,05,003.19			**1,05,003.19**
Energy	18,490.39	...	...	18,490.39
	5,328.53			**5,328.53**
Industry and Minerals	1,167.99	...	147.39	1,315.38
	2,071.12			**2,071.12**
Transport	15,742.06	...	1,490.68	17,232.74
	18,311.70			**18,311.70**
General Economic Services	9,928.83	...	2,641.50	12,570.33
	4,699.16			**4,699.16**
Total - Capital Expenditure	1,81,412.29	...	43,917.62	2,25,329.91
	1,51,349.67			**1,51,349.67**

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

(Figures in **bold** represent un-apportioned amount)

Heads	On 31 March 2023	Amount allocated to Telangana during the year	During the year 2023-2024	On 31 March 2024
				(₹ in Crore)
LOANS AND ADVANCES				
Pension and Miscellaneous General Services	225.84 **0.65**	. . .	. . .	225.84 **0.65**
Education,Sports, Art & Culture	6.57 **228.51**	. . .	. . .	6.57 **228.51**
Health and Family Welfare	3,353.91 **562.15**	. . .	. . .	3,353.91 **562.15**
Water Supply, Sanitation, Housing and Urban Development	33,861.94 **20,372.50**	. . .	2,463.04	36,324.98 **20,372.50**
Information and Broadcasting	. . . **44.36**	. . .	. . .	. . . **44.36**
Social Welfare and Nutrition	4,700.00 **1,056.90**	. . .	. . .	4,700.00 **1,056.90**
Others	. . . **70.47**	. . .	. . .	. . . **70.47**
Agriculture and Allied Services	6,866.45 **820.99**	. . .	1,058.42	7,924.87 **820.99**
Irrigation & Flood Control	15,983.66 **163.35**	. . .	2,200.15	18,183.81 **163.35**
Energy	2,384.51 **2,030.35**	. . .	200.67	2,585.18 **2,030.35**
Industry and Minerals	971.04 **862.53**	. . .	. . .	971.04 **862.53**
Transport	4,206.01 **1,454.92**	. . .	832.50	5,038.51 **1,454.92**
General Economic Services	393.78 **22.44**	. . .	. . .	393.78 **22.44**
Loans to Government Servants	44.48 **400.07**	. . .	70.02	114.50 **400.07**
Loans for Miscellaneous Purposes	. . . **9.49**	. . .	. . .	. . . **9.49**
Total - Loans and Advances	72,998.19 **28,099.68**	. . .	6,824.80	79,822.99 **28,099.68**
Transfer to Contingency Fund	**. . .**	**. . .**	**. . .**	**. . .**
Total - Capital and Other Expenditure	2,54,410.48 **1,79,449.35**	. . .	50,742.42	3,05,152.90 **1,79,449.35**
Deduct-				
(i) Contribution from Contingency Fund	. . .	. . .	. . .	. . .
(ii) Contribution from Miscellaneous Capital Receipts	. . . **8,455.98**	. . .	. . .	. . . **8,455.98**

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

(Figures in **bold** represent un-apportioned amount)

Heads	On 31 March 2023	Amount allocated to Telangana during the year	During the year 2023-2024	On 31 March 2024
				(₹ in Crore)
(iii) Contributions from development funds, Reserve funds etc.	. . .	. . .	. . .	. . .
Net - Capital and Other Expenditure	2,54,410.48 **1,70,993.37**	. . .	50,742.42	3,05,152.90 **1,70,993.37**
PRINCIPAL SOURCES OF FUNDS-				
Debt -				
Internal Debt of the State Government	2,93,129.48 **(-)95.17**	. . .	39,333.75	3,32,463.23 **(-)95.17**
Loans and Advances from the Central Government	16,433.53 **14.08**	. . .	1,623.64	18,057.17 **14.08**
Small Savings, Provident Fund, etc.	14,961.74	. . .	1,899.85	16,861.59 . . .
Total Debt -	3,24,524.75 **(-)81.09**	. . .	42,857.24	3,67,381.99 **(-)81.09**
Other Receipts -				
Contingency Fund	50.00 . . .	. . .	(-)0.70	49.30 . . .
Reserve Funds	12,188.35 . . .	. . .	1,290.86	13,479.21 . . .
Net Balances under Deposits	28,373.42 **4,503.68**	. . .	3,713.42	32,086.84 **4,503.68**
Civil Advances	23.41 **(-)29.63**	. . .	0.02	23.43 **(-)29.63**
Suspense less Cash Balance Investment Account	1,364.23 **(-)238.00**	. . .	497.03	1,861.26 **(-)238.00**
Remittances	257.03 **(-)310.23**	. . .	(-)17.02	240.01 **(-)310.23**
Total - Other Receipts	42,256.44 **3,925.82**	. . .	5,483.61	47,740.05 **3,925.82**
Total - Debt and Other Receipts	3,66,781.19 **3,844.73**	. . .	48,340.85	4,15,122.04 **3,844.73**

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

(Figures in **bold** represent un-apportioned amount)

Heads	On 31 March 2023	Amount allocated to Telangana during the year	During the year 2023-2024	On 31 March 2024
				(₹in Crore)
Deduct -				
i) Cash Balance	34.78	...	(-)36.25	(-)1.47
	...			...
ii) Investments	10,883.58	...	(-)1,600.02	9,283.56
	...			...
	3,55,862.83	...	49,977.12	4,05,839.95
	3,844.73	...	...	**3,844.73**

Deduct : Revenue Deficit(-)/Add: Revenue Surplus(+)	779.27
Add : -Amount closed to Government Account	...
Deduct: Inter State Settlement	13.96
Net Provision of Funds	50,742.43

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2024 is explained below:

Progressive Net Capital and Other Expenditure	3,05,152.90
Progressive Principal Sources of funds	(-)4,05,839.95
Difference	(-)1,00,687.05 *

The difference of (-)₹1,00,687.05 Crore is explained below:

Net Revenue Surplus/deficit from 2014-15 to 2023-2024	(-)21,375.04
Opening Balances apportioned to Telangana to end of 31 March 2024	(-)78,622.06
Inter State Settlement to end of 2023-2024	(-)637.84
Amount closed to Government Account	(-)50.00
Proforma Correction to Closing Cash Balance	(-)2.07
Total	(-)1,00,687.01 *

* Difference of (-)₹0.04 is due to rounding

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2024

(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

(₹in Crore)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
		Consolidated Fund	
3,26,016.94	A to D and Part of L (MH 8680 only)	Government Account	**...**
...	E	Public Debt	3,50,520.39 **(-)81.09**
79,823.00 **28,099.68**	F	Loans and Advances	**...**
		Contingency Fund	
...	H	Contingency Fund	49.30
		Public Account	
...	I	Small Savings, Provident Funds etc	16,861.59
		Reserve Funds	
...	J	(i) Reserve Funds Bearing Interest	2,587.44
...		(ii) Reserve Funds not Bearing Interest Gross Balance	10,891.78
9,283.56		Investments	**...**

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2024

(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

(₹in Crore)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
	K	**Deposits and Advances**	
...		(i) Deposits bearing Interest	4,977.18
			201.93
...		(ii) Deposits not bearing Interest	27,109.66
			4,301.75
(-)23.42		(iii) Advances	**...**
29.63			
	L	**Suspense and Miscellaneous**	
. . .		Investments	**...**
...		Other Items (Net)	1,861.26
238.00			
	M	**Remittances**	240.00
...			
310.23			
(-)1.46	N	**Cash Balance**	**...**
		On account of rounding	0.02
4,15,098.62 (1)		**Total**	4,15,098.62 (1)

(1) Figure excludes unapportioned balances which are shown in **bold**

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Government Account: Under the system of book-keeping followed in Government Accounts, the amount booked under Revenue, Capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all Accounts Heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also Heads of Account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to Account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of 31 March 2024 has been arrived at as under:-

(₹ in Crore)

Dr.	Details	Cr.
2,82,864.63	A. Amount at the Debit of Government Account on 01 Apr 2023	...
...	B. Receipt Heads (Revenue Account)	1,69,293.36
...	C. Receipt Heads (Capital Account)	...
1,68,514.09	D. Expenditure Heads (Revenue Account)	...
43,917.62	E. Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
13.96	G. Net Inter State Settlement	...
	H.Amount at the debit of Government Account on 31 March 2024	3,26,016.94
4,95,310.30	**TOTAL**	4,95,310.30

Notes to Finance Accounts for the year 2023-24

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Telangana. In Telangana, Treasuries compile the Accounts from vouchers (Primary Compilation), which along with the vouchers and sub vouchers are then rendered to the Accountant General (Accounts and Entitlements) for Secondary Compilation. The Accounts of Receipts and Expenditure of the Government of Telangana have been compiled based on the Accounts rendered by 33 Treasuries (for Civil and Forest Departments separately), SNA SPARSH[1], 33 Public Works Divisions, 2 State Pay and Accounts Offices (PAOs), Pension Payment Office, Hyderabad (PPO) and advices of the Reserve Bank of India. No accounts were excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

(iii) Reporting Currency:

The accounts of the Government of Telangana are reported in Indian Rupees (₹).

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified

[1] A new Account Rendering Unit (ARU) for SNA-SPARSH (Real Time System of Integrated Quick Transfers for Centrally Sponsored Scheme Funds) was created during March 2024 for incorporating the SNA-SPARSH transactions vide State Government GO Ms.Nos.76 and 77 dated:22/05/2024.

by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state. In Telangana, budget is shown separately under Scheme and Establishment.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc*., for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc*.

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc*.

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, (such as, debt, *etc*.,) are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with Indian Government Accounting Standard (IGAS 2) – Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. There are no disbursements in the form of Grants-in-aid in kind during 2023-24, as disclosed by the State Government.

Loan and Advances: In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 is as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustments as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed. During the year, no such adjustments were carried out by the State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.,* the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. The State Government has not furnished information on the liability towards payment of retirement benefits.

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st March of a year as recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure on Contingent & Committed liabilities:

IGAS 1: '**Guarantees given by the Governments'**, Sector and class–wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts and Government did not disclose its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State Compensatory Afforestation Fund to the National Compensatory Afforestation Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers' Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

Non-freezing of accounts by treasuries after closing monthly accounts in the Integrated Financial Management Information System (IFMIS) may give scope for data modification after submission of monthly accounts to AG office and may lead to mismatch of figures/data between PAG office and State Government. In Telangana, Director of Treasuries and Accounts (DTA) has informed that IFMIS is not allowing any changes in the accounts and freezing monthly accounts within the application.

(ii) Operation of unauthorized heads:

During the year 2023-24, the State Government of Telangana has not operated any unauthorized Major/Sub-Major/Minor Heads in contravention of List of Major and Minor Heads (LMMH) under Revenue and Capital section.

(iii) Opening of New Sub-Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023-24, the State Government of Telangana opened 69 new Sub-Heads (40 under Revenue Section, 23 under Capital Section and 6 under Public Account) in the budget, without seeking the advice or informing the Office of AG (A&E). The State Government provided Budget provision of ₹2,231.13 crore and ₹1,234.75 crore and incurred expenditure of ₹2,340.29 crore and ₹3,501.09 crore towards Revenue and Capital sections respectively under these heads during 2023-24.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹39,295.04 crore compared to ₹36,248.41 crore in 2022-23, registering an increase of ₹3,046.63 crore (8.40 *per cent*). This includes Advance Apportionment of IGST which amounted to (-)₹456.30 crore. In addition, the State received ₹7,205.39 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹46,500.43 crore. The State received non-debt compensation of ₹624.77 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2023-24.

During the year 2023-24, the State Government did not receive any amount towards back to back loans from the Central Government in lieu of GST Compensation.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2023-24 Government of Telangana incorrectly budgeted and booked expenditure of ₹258.70 crore under Capital Section (Grant-in-Aid, Disposables and Consumables and Minor Works) instead of Revenue Section and ₹42.11 crore under Revenue Section (Purchase of Motor Vehicles, Machinery and Equipment) instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Capital expenditure of the State is given under para 7. The Revenue expenditure is understated by ₹216.59 crore.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

All Controlling Officers are required as per Telangana State G.O.Ms No.507 (8), dated 10/04/2002 to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Telangana.

During the year 2023-24, revenue receipts amounting to ₹1,67,323.07 crore (98.84 *per cent* of total revenue receipts ₹1,69,293.36 crore) and revenue expenditure amounting to ₹1,53,947.63 crore (91.36 *per cent* of total revenue expenditure ₹1,68,514.09 crore) and capital expenditure amounting to ₹36,640.96 crore (83.43 *per cent* of total capital expenditure ₹43,917.62 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹4,033.09 crore (58.78 *per cent* of total Loans and Advances ₹6,860.77 crore given by the State Government) were reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹1,48,578.89 crore (93.24 *per cent* of total revenue receipts ₹1,59,350.29 crore) and revenue expenditure amounting to ₹1,43,433.46 crore (93.50 *per cent* of total revenue expenditure ₹1,53,406.65 crore) and capital expenditure amounting to ₹16,368.28 crore (91.54 *per cent* of total capital expenditure ₹17,880.58 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹1,701.92 crore (8.01 *per cent* of total Loans and Advances ₹21,248.41 crore given by the State Government) was reconciled.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹2,238.31 crore under 30 Major Heads of accounts, constituting 1.05 *per cent* of the total Revenue and Capital expenditure (₹2,12,431.70 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2022-23, ₹2,154.47 crore under 32 Major Heads of accounts, constituting 1.26 *per cent* of the total Revenue and Capital expenditure (₹1,71,287.23 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹13,606.12 crore under 43 Major Heads of Account, constituting 8.04 *per cent* of the total Revenue Receipts (₹1,69,293.36 crore) was classified under 800-Other Receipts in the accounts.

Alternative heads, wherever available were intimated to the State Government during Budget scrutiny.

During the previous year, ₹7,903.78 crore under 45 Major Heads of Account, constituting 4.96 *per cent* of the total Revenue Receipts (₹1,59,350.29 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2023-24, an amount of ₹1,140.92 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹605.74 crore transferred in March 2024, of which ₹108.5 crore was transferred on the last working day (30^{th}) of March 2024.

As per Article 271 of State Financial Code and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred at the close of the financial year or after the stipulated period of closure.

In terms of Article 126 of Account Code Vol. II of Telangana, all 132[1] Administrators of Personal Deposit Accounts shall reconcile and verify their balances with the treasury figures and shall furnish annual verification certificates to the Treasury Officer, which was complied with, by the administrators.

Details of the PD accounts as on 31 March 2024 are given below:

(₹ in crore)

Opening Balance as on 01 April 2023		Addition during the year 2023-24		Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
*Number of Administrators /Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrators/ Accounts	Amount
-	141.84	-	1,145.13	-	1,129.98	-	156.99

*Administrator-wise PD Accounts are not maintained by Accountant General (Accounts and Entitlements)

The State Government maintains administrator-wise details of PD Accounts. Each Head of Account comprises of several administrators of PD Accounts. As per the information provided by the Directorate of Treasuries and Accounts (DTA), there are 132 administrators with balances accounting to ₹150.73 crore as on 1st April 2023. An amount of ₹1,145.13 crore (₹1,140.92 crore transferred from Consolidated Fund + Other receipts of ₹4.21 crore) was transferred to PD Accounts during the year. There were 129 administrators with an amount of ₹165.88 crore as on 31st March, 2024. The difference of ₹8.89 crore in closing balance of March 2024 is due to the difference in the figures of AG (A&E) and DTA. Reconciliation is under way.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Article 94 of State Financial code) envisage that no moneys should be drawn from the treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Telangana State G.O.Ms.No.507(7), dated 10/04/2002 DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within three months from the date of drawal of the bill.

Out of 2212 AC bills amounting to ₹732.13 crore drawn during the year 2023-24, 267 AC bills amounting to ₹67.39 crore (9.20 *per cent*) were drawn in March 2024. DC Bills in respect of total of 854 AC bills amounting to ₹410.91 crore due for adjustment as on 31 March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:

[1] The variation in the number of PD Administrators (131 reported in 2022-23) is due to identification of one PD Account by DTA and its porting from IMPACT software to IFMIS software.

Year	Number of unadjusted AC Bills / e-Advance / Temporary Advance	Amount (₹ in crore)
Upto2022-23	248	89.77
2023-24	606	321.14
Total	**854***	**410.91**

**Does not include figures pertaining to SNA*

Year	Number of AC bills adjusted before due date of adjustment	Amount (₹ in crore)
2023-24	619	₹129.04 crore

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Article 211-A.2 of the Telangana Finance Code read with para 16.14 of CAG's MSO (A &E) Vol. I, Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and/or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within 15 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2023-24, ₹1,006.53 crore pertaining to 12 outstanding UCs were due for the period up to 31 March 2024. Of these, ₹979.69 crore pertaining to 10 outstanding UCs were cleared. The position of outstanding UCs as on 31 March 2024 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2022-23	NIL	NIL
2023-24	2	26.84
Total	2**	26.84

**The year mentioned above relates to the "Due year" i.e., after 15 months of actual drawal.*
*** Does not include figures pertaining to SNA*

Year	Number of UCs submitted before due date of submission	Amount(₹ in crore)
2023-2024	19	1,971.73

Note: The Government has been addressed to mandatorily provide for submission of UCs by all the departments and not just MA&UD department as is in vogue.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due*	Interest paid**	Interest short paid
Defined Contribution Pension Scheme for Government Employees	1,072.83	Interest calculated as per the rate of interest notified by the Government, in the absence of interest payable to General Provident Fund i.e. 7.1 *per cent.*	80.23	---	80.23
State Compensatory Afforestation Deposit	1,113.63	As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35% for 2023-24.	37.31	---	37.31
State Disaster Response Fund	736.79	As per SDRF guidelines, the rate of interest is, the rate applicable to overdraft(2% over the W &M interest rate) under overdraft regulations guidelines of the RBI, interest has been calculated on monthly balances with rate of interest arrived at monthly repo rate + 2% (6.5 % + 2%)	75.11	---	75.11
State Disaster Mitigation Fund	119.73	As per SDMF guidelines, the rate of interest is, the rate applicable to overdraft(2% over the W &M interest rate) under overdraft regulations guidelines of the RBI, interest has been calculated on monthly balances with rate of interest arrived at monthly repo rate + 2% (6.5 % + 2%)	10.18	---	10.18
Total			**202.83**	**---**	**202.83**

Non-payment of the interest amounting to ₹202.83 crore has led to understatement of Revenue Expenditure by ₹202.83 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government:

In terms of the Telangana FRBM (Amendment) Act 2020, the total outstanding Government Guarantees of any year shall not exceed 200 *per cent* of the State Revenue Receipts of the previous year.

During the year 2023-24, the amount guaranteed by the State Government was ₹31,280.06 crore. The outstanding guarantees of ₹2,20,606.56 crore (Including outstanding guaranteed loans to the extent ₹l,20,944.06 crore raised by the SPVs/Corporations/ Institutions but serviced by the Government) works out to 138.44 *per cent* of Revenue Receipts of the year 2022-23 (₹l,59,350.30 crore) and are within the limit prescribed.

During the year 2023-24, the State Government received guarantee commission of ₹26.37 crore as per the Budget document (Vol V/2-2024-25). However, the actual Guarantee commission of ₹2.89 crore was only received and accounted for under HoA 0075-108 which constituted 0.009 per cent of the total guaranteed amount during the year 2023-24 (₹31,280.06 crore). The details of the balance amount of ₹23.48 crore have not been furnished by the State Government.

In the absence of separate guarantee act for the State of Telangana, the guarantee commission receivable can only be calculated on those guarantees on which there is an explicit mention of the percentage of commission chargeable in the respective Government Orders (GOs). Guarantee commission receivable could not however, be ascertained, as the Government has not shared the G.Os issued for providing guarantees during the year 2023-24. The Guarantee Commission receivable as per Budget documents (Vol V/2-2024-25) is ₹2,959.88 crore (depicted in the Guarantees Statements).

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional heads of accounts. During the year 2023-24, the Government of Telangana incurred ₹7.45 crore against the budget allocation of ₹7.50 crore under Major Heads 2402 (₹0.56 crore), 2406 (₹5.77 crore) and 3435 (₹1.12 crore). During the previous year 2022-23, the Government of Telangana incurred ₹5.86 crore against the budget allocation of ₹8.03 crore under Major Heads 2402 (₹0.50 crore), 2406 (₹4.52 crore) and 3435 (₹0.84 crore).

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Expenditure relating to unforeseen/extraordinary events/ disaster:

During the year 2023-24, the Government of Telangana incurred ₹171.37 crore (₹123 crore in previous year) on relief measures relating to unforeseen/extraordinary events under Major Head 2245. The total amount was incurred under revenue expenditure.

The Government received ₹584.80 crore from the Central Government for this purpose, being grants in aid/central assistance, *etc*., which have been accounted for under Major Head 8121.

This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans amounting to ₹72,953.72 crore involving 15 Departments (37 Loanee entities) as on 31 March, 2023, recoveries of principal have not been effected

during the past several years, which includes loans pending since the year 2014. During the year 2023-24, loan amounting to ₹6,754.78 crore have been extended by the Government.

Terms and conditions of repayment of loans to the extent of ₹8.19 crore were settled, however loans amounting to ₹79,700.31 crore were pending for settlement from Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts) to the end of 31 March 2024. Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only 5 (₹5,531.59 crore) out of the 37 loanees (₹72,953.72 crore) have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished material information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol-II.

(xiv) Expenditure on Centrally Sponsored Schemes (CSSs) :

During the year, the total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2024, was ₹9,158.42 crore (Revenue Expenditure ₹5,803.73 crore and Capital Expenditure ₹3,354.69 crore), which includes expenditure out of Central Share (₹5,575.74 crore)[1] and State share (₹3,582.68 crore)[1] for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 and Appendix-V-A of the Finance Accounts.

(xv) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹30,268.46 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations,

1. The figure differs with that of Statement No15 and Statement No.16 to an extent of ₹59.35 crore as the State share has been booked under Central Share to this extent in the SNA-SPARSH account.

Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during the year 2023-24. The direct transfer of fund to the implementing agencies has decreased by 9.16 *per cent* as compared to 2022-23 (from ₹33,320.28 crore in 2022-23 to ₹30,268.46 crore) in 2023-24.

Details are in Appendix-VI of the Finance Accounts.

(xvi) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government disclosed the off-budget liabilities of ₹2,302.72 crore during 2023-24 (₹1,20,944.06 crore as on 31 March 2024) in their Budget document (Annexure to Budget Vol V/2) as detailed below. The off-budget borrowings in respect of Telangana, as obtained from the Ministry of Finance site for the year 2023-24, is ₹2,545.98 crore. The State Government did not report information on guarantees invoked. These Off-Budget liabilities will affect the fiscal position of the State.

The details of Government guaranteed loans raised by the SPVs/Corporations/Institutions but serviced by the Government (Off Budget Borrowings), as reported in Annexure to budget for 2024-25, Statement of Government Guarantees and Debt position, Vol V/2 are as below:

(₹ in crore)

Sl. No.	Name of the Beneficiary	Name of the Body/ Institution to whom Guarantee given	Maximum amount guaranteed by Government as on 01.04.2023	Additions during the year 2023-24	Deletions (other than invoked) during the year 2023-24	Outstanding at the end of 31.03.2024
1	Kaleshwaram Irrigation Project Corporation Limited	Banks & Financial Institutions	74,105.03	148.00	5,173.63	69,079.40
2	Telangana State Water Resources Infrastructure Development Corporation Limited	Banks & Financial Institutions	14,526.71	…	1,065.78	13,460.93
3	Telangana Drinking Water Supply Corporation Limited	HUDCO, NABARD & BANKS	21,643.60	…	2,349.38	19,294.22
4	Telangana Housing Corporation Ltd.	HUDCO	7,664.10	300.00	672.73	7,291.37
5	Telangana Housing Board	HUDCO	…	850.00	…	850.00
6	Telangana State Road Development Corporation Limited	Banks & Financial Institutions	3,136.72	…	343.99	2,792.73

7	Hyderabad Metropolitan Water Supply and Sewerage Board	HUDCO	2,560.14	…	416.96	2,143.18
8	Telangana Urban Finance & Infrastructure Development Corporation Limited	Banks & Financial Institutions	1,473.53	250.00	140.09	1,583.44
9	Hyderabad Metro Rail Limited	Banks	294.03	…	12.01	282.02
10	Telangana Sheep & Goat Development Cooperative Federation Limited	NCDC	1,262.61	…	597.40	665.21
11	Telangana Fishermen Cooperative Societies Federation Limited	NCDC	205.28	…	80.27	125.01
12	Telangana Dairy Development Cooperative Federation Limited	NCDC	185.00	…	52.83	132.17
13	Telangana Power Finance Corporation Limited	Banks	2,130.40	…	150.00	1,980.40
14	Telangana State Horticulture Development Corporation Limited	NABARD	131.68	…	131.68	…
15	Telangana State Super Specialty Hospital Corporation Limited	Banks & Financial Institutions	391.26	754.72	…	1,145.98
16	Telangana State Industrial Infrastructure Corporation	HUDCO	146.14	…	146.14	…
17	Telangana Police Housing Corporation	Bank	214.00	…	96.00	118.00
		Total	**1,30,070.23**	**2,302.72**	**11,428.89**	**1,20,944.06**

The Off Budget borrowings of ₹1,20,944.06 crore to the end of March 2024, are not included in the total liabilities of the State, as a result of which the same is understated to that extent. On inclusion of these Off Budget Borrowings, the ratio of the outstanding public debt and other liabilities to the GSDP works out to 34.47 *per cent* (as against 26.41 *per cent* without the Off Budget Borrowings), which exceeds the ceiling of 33.10 *per cent*, prescribed in the Medium-Term Fiscal Policy Statement of the State Government.

During the year the State Government has paid principal of ₹892.29 crore and an interest of ₹640.01 crore on the bonds issued under UDAY.

(xvii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 *per cent* per annum has to be paid by the State Government with effect from 01-04-2023.

As per the State Government / SNA 01 report from the PFMS, the State Government received ₹5,692.73 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹4,467.81 crore and State share of ₹3,157.26 crore to the SNAs. Information in respect of category of bills used for fund transfer has not been intimated by the State Government. The difference in the SNA Report and that booked in Finance accounts is under reconciliation.

As per the. SNAs report, ₹1,812.64 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

(xviii) Funds transferred to DDO Bank Account:

As per Rule 9 of Telangana Treasury Code, no Government Servant shall, except with the special permission of the Government, deposit in a Bank, money withdrawn from the Government Account. Further, as per Article-39 of the Telangana Financial Code, Government Servant should not on any account reserve or appropriate by transfer to a deposit or any other head or draw from the treasury and keep in a cash chest, any portion of an appropriation remaining unexpended during the year in order to prevent it from lapsing and use it for expenditure after the end of the year. Vide G.O.Ms. No 18 dated 21.02.2022 all the Government Departments were instructed to not to open any bank account without prior permission of the Government.

Information pertaining to number of DDO Bank Accounts and funds transferred to them during the year 2023-24 and the total amount still lying unspent in these accounts has not been furnished by the State Government.

4. Contingency Fund:

In exercise of the powers conferred by Section 2 of the Telangana Contingency Fund Act, 2014, the State Government made the Telangana Contingency Fund Rules, 2015 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Telangana. The Contingency Fund of the State of Telangana has a corpus of ₹50.00 crore. At the end of March 2024, ₹0.70 crore remained un-recouped under various heads. The details are as below:

Sl.No.	Major Heads	Amount (₹ in crore)
1	2055-Police	0.17
2	2406-Forestry and wildlife	0.53
Total		**0.70**

As on 31st March 2024, Contingency Fund has balance of ₹49.30 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 01/09/2004 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 10 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2023-24, total contribution to the NPS was ₹2,439.86 crore (Employees' contribution ₹1,213.82 crore which includes Foreign Employee's Contribution of ₹5.50 crore and Government's contribution ₹1,221.76 crore + Foreign Employers Contribution of ₹4.12 crore making it ₹1,225.88 crore). The Government contribution to the NPS was more by ₹ 12.60 crore (₹1,225.88 - ₹1,213.82) which included shortfall of the previous years, which resulted in overstatement of Revenue Expenditure to that extent. The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071.

The Government transferred ₹2,015.94 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

Of the total amount transferred/deposited in the Public Account in the financial year, ₹1,496.74 crore remained in the Public Account and was not transferred to the NSDL which resulted in overstatement of cash balance of the Government by this amount.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- 8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹584.80 crore as Central Government's share. The State Government's share during the year was ₹194.93 crore. The State Government transferred ₹779.73 crore (Central share ₹584.80 crore, State share ₹194.93 crore) to the Fund under Major Head 8121-122 SDRF.

The State Government has not received any amount from the Central Government towards National Disaster Response Fund.

An amount of ₹171.37 crore was set off in the Major Head 2245 as expenditure met from the Fund and no amount was invested from the Fund. The closing balance as on 31 March

2024 was ₹1,345.15 crore in the Fund.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. Finance/BG/SDMF/2022 dated 30 March 2022 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the Fund in the proportion of 75:25. During the year 2023-24, the State Government has not received any amount from the Central Government. No amount was set off in the Major Head 2245 as expenditure met from the Fund and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹119.73 crore in the Fund.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2023-24, an amount of ₹21.26 crore collected from user agencies was remitted to National Fund maintained by the Government of India (GoI) as the payment gateway at State Level was under establishment. The Government has received ₹190.95 crore (₹67.76 crore in previous year) from National Compensatory Afforestation Deposit.

The Government incurred an expenditure of ₹201.83 crore from the Fund and has not invested any amount during the year.

The balance in the State Compensatory Afforestation Fund as on 31stMarch, 2024 was ₹1,102.75 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Telangana set up the Consolidated Sinking Fund for amortization of loans in 2014. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal debt + Public Account Liabilities) at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24, the Government has not contributed any amount to the Fund. The total accumulation of the Fund was ₹7,655.86 crore as on 31 March 2024 (₹7,093.85 crore as on 31 March 2023) of which ₹7,615.40 crore was invested.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2014-15, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter, at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous

year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government has not contributed any amount. The total accumulation of the Fund was ₹1,664.41 crore as on 31 March 2024 (₹1,543.03 crore as on 31 March 2023), which was entirely invested.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF is to be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449- 103-Subventions from Central Road and Infrastructure Fund through functional Major Head 3054-Roads and Bridges.

During the year 2023-24, the State Government received grants of ₹366.38 crore towards CRIF and transferred the amount to 8449-00-103-Subvention from Central Road Infrastructure Fund. The State Government has incurred an expenditure of ₹367.97 crore (MH 5054) and at the end of March 2024, the Fund has balance of ₹156.66 crore.

(iv) Suspense and Remittance Balances:

There was no amount placed under suspense by the AG (A&E) Office for want of documents like vouchers/challans/sanction letters etc.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹2,033.04 crore (Credit) under three Heads (8658, 8782 and 8793) as on 31 March 2024 (₹1,550.69 crore (Credit) as on 31 March 2023).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2023 was ₹71.17 crore (Credit). During 2023-24, cheques worth ₹24.89 crore were issued, against which cheques worth ₹27.22 crore were encashed, leaving a closing balance of ₹68.84 crore (Credit) as on 31 March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Telangana till 31 March 2024. In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658-00-102-20. In the year

2023-24, an amount of ₹1,721.30 crore (Credit) was accounted for as suspense due to e-Kuber failed transactions.

(vi) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2023-24, the Government collected ₹120.21 crore (2022-23: ₹89.08 crore) as Labour Cess under Major Head 8443-800-03 and transferred ₹96.08 crore (2022-23: ₹69.94 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 8443-800-03 was ₹54.70 crore as on 31 March 2024 has overstated the cash balance of the Government by this amount.

(vii) Other Cesses levied by the State:

No other Cesses were levied by the Government of Telangana during the year 2023-24.

(viii) Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) – MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two per cent of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

Rule 7(1) of the NMET (Amendment) Rules, 2018 states, that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. Further, Rule 7(2) states, that the State Government shall transfer the amount so collected in the Public Account of the State under sub-rule 1) to the Consolidated Fund of India.

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449 – 123 – NMET Deposits. The receipts collected by the State Government under Major Head 8449 – 123 – NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

The Opening Balance under MH 8449-123 as on 01 April 2023 was ₹1.24 crore. During the year 2023-24, the State Government received an amount of ₹26.03 crore as NMET contribution directly under Public Account MH 8449-00-123 from mining holders. The State Government transferred ₹26.78 crore to the National Mineral Exploration Trust during the year leaving a balance of ₹0.49 crore in the Public Account as on 31 March 2024, which resulted in over statement of Cash balance of the State govt. to that extent.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. As on 31 March, 2024 there were Adverse Balances in 15 minor heads as detailed below:

Head of Accounts			Description	Amount (₹ in Crores)
Major Head	Sub Major Head	Minor Head		
6003	00	109	Loans from other Institutions	-471.57*
6425	00	108	Loans to Other Co-operatives	-30.39
6435	01	195	Loans for Co-operatives	-0.02
6801	00	202	Thermal Power Generation	-9.49
6801	00	205	Transmission and Distribution	-3.61
7610	00	203	Advances for purchase of other Conveyances	-0.08
8009	01	103	ICS Provident Fund	-0.72
8011	00	106	Other Insurance and Pension Funds	-26.21
8342	00	103	Deposits of Government Companies, Corporations etc.	-18.26
8443	00	101	Revenue Deposits	-2.11
8443	00	117	Deposits for work done for Public bodies or Private individuals	-28.72
8448	00	111	Medical and Charitable Funds	-0.02
8550	00	101	Forest Advances	-23.36
8550	00	104	Other Advances	-0.07
8670	00	103	Departmental Cheques	Dr. 9.88

**includes ₹923.97 crore (to the end of March, 2024) pertaining to repayment of loans taken by TRANSCO and TS Power Finance Corporation in the Combined State of Andhra Pradesh without original loans credits being received by the successor state of Telangana, resulting in Adverse Balance under these Public Debt heads.*

(x) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of Accountant General was ₹1.46 crore (Credit) and that reported by the RBI was ₹7.57 crore (Debit). There was a net difference of ₹6.11 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The

position for the last year, *i.e.*, as on 31st March 2023 was ₹0.98 crore.

The Cash balance of the State Government of Telangana as on 31st March 2024, also includes Central share received up to 1st March 2024 by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transaction it is not controlled by the State Government, and is required to be transferred along with commensurate State share to State Nodal Agency of each CSS's Account within **30** days. However, no such information was furnished by the State Government. Hence, overstatement/understatement due to non-transfer of amount to SNA cannot be ascertained.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

6. Apportionment of balances on Re-Organisation of States:

The Andhra Pradesh Reorganization Act, 2014 (RA) provides for the manner in which balances are to be apportioned between the successor States of Andhra Pradesh and Telangana with effect from 02 June 2014.

Status of Apportionment of balances under various sectors is given below:

(₹ in crore)

Sector	Total Un-apportioned amount as on 02 June 2014	Amount apportioned	Year of Apportionment	Andhra Pradesh	Telangana	Balance un-apportioned as on 31 March 2024
Capital Account	1,51,349.67	…		…	…	1,51,349.67
E-Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
F-Loans and Advances	28,099.68	…		…	…	28,099.68
I-Small Savings, Provident Fund, etc.	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	...
		4,083.52	2017-18	2,381.51	1,702.01	
J - Reserve Funds	2,459.06	90.70	2014-15	52.90	37.80	...
		2,368.36	2017-18	1,397.36	971.00	
K-Deposits and Advances	17,082.78	12,608.73	2018-19	8,129.84	4,478.89	4,474.05
L-Suspense and Remittances	6,234.24 (Dr)	6,093.30(Dr)	2014-15	3,553.62 (Dr)	2,539.68 (Dr)	238.00 (Dr)
		117.60 (Cr)	2017-18	63.77 (Cr)	53.83 (Cr)	
		20.55 (Dr)	2018-19	10.59 (Dr)	9.96 (Dr)	
M-Remittances	339.47 (Dr)	29.24 (Dr)	2017-18	26.92(Dr)	2.32 (Dr)	310.23 (Dr)
N-Cash Balance	131.75 (Cr)	131.75 (Cr)	2014-15	76.28 (Cr)	55.47 (Cr)	...

7. Impact on Receipt, Expenditure and Cash Balance:

The impact on Revenue Expenditure (RE), Capital Expenditure (CE) and Cash Balances (CB) due to misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para No.	Item	O/S of RE	U/S of RE	O/S of CE	U/S of CE	O/S of RR	U/S of RR	U/S of CB	O/S of CB
3(ii)	Misclassification between revenue and capital		216.59	216.59					
3(viii)	Interest Adjustments		202.83						
5(i)	National Pension System	12.60							1,496.74
5(v)	Failed transactions								1,721.30
5(vi)	Building and other Construction Workers Welfare Cess								54.70
5(viii)	National Mineral Exploration Trust (NMET)								0.49
Total (Net) Impact	**Overstatement ((O/S)/ Understatement (U/S)**	**Understatement 406.82**		**Overstatement 216.59**		**...**		**Overstatement 3,273.23**	

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