



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

Accounts at a Glance 2024-25

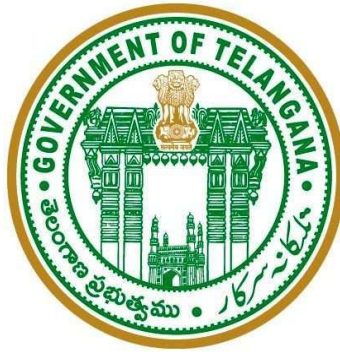


Government of Telangana



Accounts at a Glance

2024-25



GOVERNMENT OF TELANGANA

PREFACE

This is the Eleventh issue of our annual publication '**Accounts at a Glance**' in respect of the Government of Telangana. The Annual Accounts of the State Government are prepared by the Principal Accountant General (Accounts and Entitlement), Telangana on behalf of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for being laid before the Legislature of the State. The Annual Accounts consist of Finance Accounts and Appropriation Accounts. Finance Accounts are summarized statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

The **Accounts at a Glance** provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts and gives an insight into the financial position of the State. The information is presented through brief explanations, statements and graphs. It is based on the figures in the certified Finance Accounts and Appropriation Accounts and in case of difference, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.



Place: Hyderabad
Date: 29 DEC 2025

Principal Accountant General (A & E)
Telangana

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

Table of Contents

		Page No.
Chapter I	Overview	
1.1	Introduction	1
1.2	Structure of Government Accounts	2
1.3	Finance Accounts and Appropriation Accounts	4
1.4	Sources and Application of Funds	7
1.5	Deficit/Surplus	11
1.6	Fiscal Responsibility and Budget Management (FRBM) Act, 2005	12
Chapter II	Receipts	
2.1	Introduction	13
2.2	Revenue Receipts	13
2.3	Tax Revenue	16
2.4	Efficiency of Tax Collection	17
2.5	Trend in State's share of Union Taxes	18
2.6	Goods and Services Tax	18
2.7	Grants-in-aid	19
2.8	Public Debt	20
Chapter III	Expenditure	
3.1	Introduction	22
3.2	Revenue Expenditure	23
3.3	Capital Expenditure	25
3.4	Committed Expenditure	27
Chapter IV	Appropriation Accounts	
4.1	Summary of Appropriation Accounts for 2024-25	28
4.2	Trend of Savings/Excess during the past five years	28
4.3	Significant variations from Budget	29

Chapter V	Assets and Liabilities	
5.1	Assets	30
5.2	Debt and Liabilities	31
5.3	Guarantees	32
Chapter VI	Other Items	
6.1	Adverse Balances under Internal Debt	33
6.2	Loans and Advances given by the State Government	33
6.3	Financial Assistance to Local Bodies and Others	34
6.4	Cash Balance and Investment of Cash Balance	34
6.5	Reconciliation of Accounts	35
6.6	Submission of Accounts by Accounts rendering units	35
6.7	Unadjusted Abstract Contingent Bills	36
6.8	Status of Suspense and Remittances Balances	36
6.9	National Pension System	38
6.10	Personal Deposit Accounts	38

Chapter I Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlements), Telangana compiles the monthly accounts of receipts and expenditure of the Government of Telangana. This compilation is based on Accounts rendered by 33 District Treasuries (for Civil and Forest Departments separately), 33 Public Works Divisions' Pay and Accounts Offices (PAOs), Pension Payment Office, Hyderabad (PPO), 03 State PAOs, SNA SPARSH and Advices of the Reserve Bank of India.

Following such monthly compilation, the Principal Accountant General (A&E) prepares the Finance Accounts and Appropriation Accounts annually, which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Telangana and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Part 1 CONSOLIDATED FUND

All the revenue received by the Government including tax and non-tax revenues, loans raised, and repayment of loans given (including interest thereon) form the Consolidated Fund. All the expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.

The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, not provided in the budget, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Telangana is 50.00 crore.

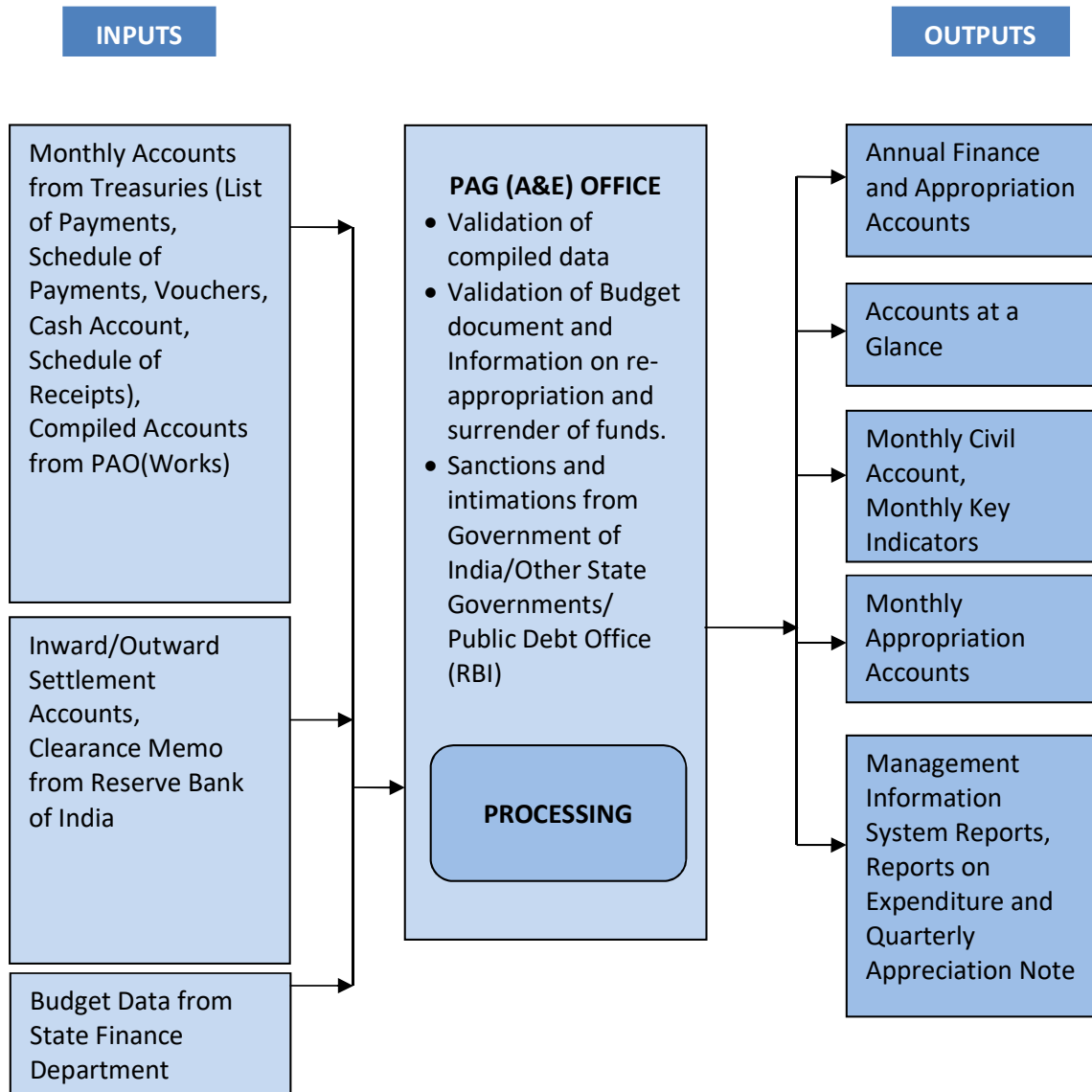
Part 2 CONTINGENCY FUND

Part 3 PUBLIC ACCOUNT

In Public Account, the transactions relating to Debt (other than those included in Part 1), 'Deposits', 'Advances', 'Remittances' and 'Suspense' shall be recorded. The transactions under Debt, Deposits and Advances in this part are such in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the latter (Advances). The transactions relating to 'Remittances' and 'Suspense' in this part shall embrace all adjusting heads. The transactions such as remittances of cash between treasuries and currency chests and transfer between different accounting circles shall appear here. The initial debits or credits to these heads will be cleared eventually by booking to the final head of account.

1.2.2 Compilation of Accounts

Flow Diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarised statements of overall receipts and disbursements. Volume II contains detailed statements (Part-I) and appendices (Part-II).

The 'Notes to Finance Accounts' contains summary of significant accounting policies, comments on quality of accounts and other items like Loans and Advances, Investments, Guarantees etc.

In addition to the Budget approved for the year 2024-25 by the Telangana Legislature, the Government of India effects transfer of funds directly to State Implementing Agencies such as Telangana State Civil Supplies Corporation Ltd., Agriculture Department, Arogyasri Health Care Trust, Rural Development etc. for spending on various schemes and programmes. Such transfers (₹9,723 crore in 2024-25) are not reflected in the accounts of the State Government but have been shown at Appendix VI of Finance Accounts.

1.3.2 Financial Highlights of the Year 2024-25

The following table provides the details of actual financial results *vis-a-vis* Budget Estimates for the year 2024-25:

Sl. No	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	% of Actuals to Budget Estimates	Per - centage of Actuals to GSDP for 2024-25 ⁽¹⁾
1.	Revenue Receipts (a+b+c)	2,21,242	1,67,804	76	10
	a) Tax Revenue ⁽²⁾ (including Central Share)	1,64,398	1,36,283	83	8
	b) Non-Tax Revenue	35,208	23,608	67	1
	c) Grants-in-aid and Contributions	21,636	7,913	37	0
2.	Recovery of Loans and Advances	3,560	1,525	43	0
3.	Borrowings & Other Liabilities ⁽³⁾	49,255	48,922	99	3
4.	Capital Receipts (2+3)	52,815	50,447	96	3
5.	Inter State Settlement	...	...
6.	Total Receipts (1+4)	2,74,057	2,18,251	80	13
7.	Revenue Expenditure	2,20,945	1,77,224	80	11
	a) Grants-in-Aid	1,20,781	74,271		6
	b) Expenditure on Salaries/Wages ⁽⁴⁾	28,093	30,277		2
	c) Expenditure on Pensions	11,641	16,942	146	1
	d) Expenditure on Subsidy	20,759	15,553		1
	e) Expenditure on Interest Payments (Out of Revenue Expenditure)	17,730	27,803	157	2
	f) Other Expenditure (other than a, b, c, d, & e)	21,941	12,378		1
8.	Capital Expenditure ⁽⁵⁾	33,487	36,072	108	2
	a) Expenditure on Capital Account (excluding b)	32,800	35,316		2
	b) Expenditure on Salaries/Wages	687	756		0
9.	Loans and Advances Disbursed	19,626	4,855	25	0
10.	Inter State Settlement	...	100	0	0
11.	Total Expenditure (7+8+9+10)	2,74,058	2,18,251	80	13
12.	Revenue Deficit (1-7)	297	-9,420	-3,172	0
13.	Fiscal Deficit (1+2-11)	-49,256	-48,922	99	3
14.	Primary Deficit {(1+2) - (11-7e)}	-31,526	-21,119	67	1

Table 1.3.2

Figures in italics represent significant deviations between BE and Actuals.

- (1) Gross State Domestic Product (GSDP) is a measure, in monetary terms, of the volume of all goods and services within the boundaries of the State during a given period of time. The figure (₹16,40,901 crore) is sourced from the Ministry of Statistics and Programme Implementation, GOI.
- (2) Includes share of net (tax) proceeds assigned to the state amounting to ₹27,006 crore.
- (3) Borrowings and other liabilities: Net (Receipts-Disbursements) of Public Debt (₹46,370 crore) + Net of Contingency fund (₹1 crore) + Net (Receipts- Disbursements) of Public Account (₹2,558 crore) - Net of Opening and Closing cash balance (₹7 crore).
- (4) Excludes salaries (₹7,232 crore) and wages (₹12 crore) met from Grants-in-aid.
- (5) Expenditure does not include Public Debt (₹1,42,701 crore) as net of Public Debt has been taken under Borrowings and Other Liabilities.

1.3.3 Receipts during the year

(₹ in crore)

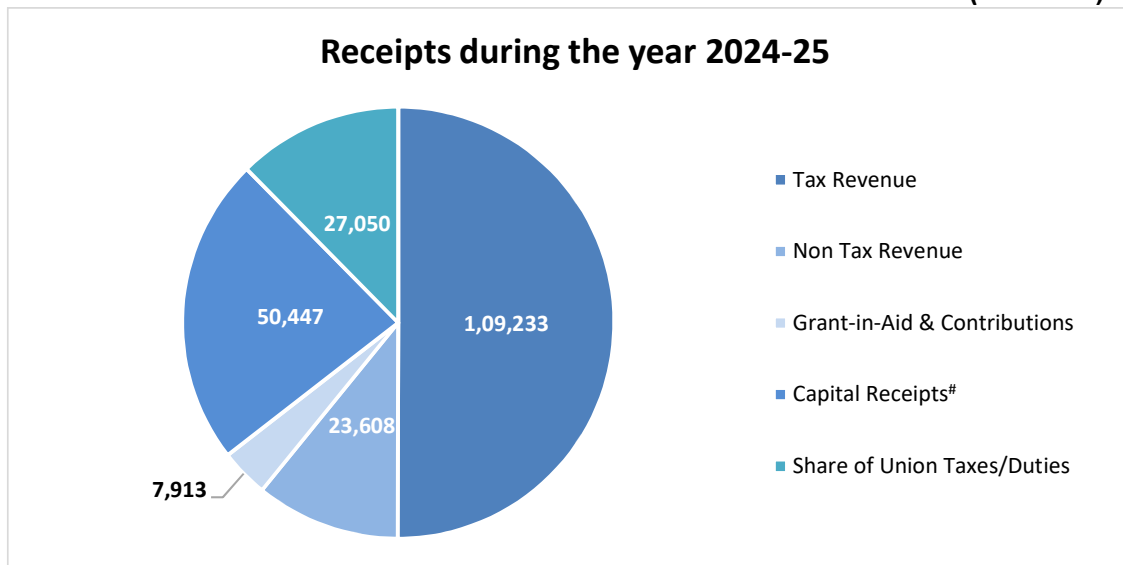


Fig 1.3.3

#Capital receipts include Recovery of Loans and Advances (₹1,525 crore) + Borrowings and other liabilities (₹48,922 crore) [Net (Receipts-Disbursements) of Public Debt (₹46,370 crore) + Net of Contingency fund (₹1 crore) + Net (Receipts-Disbursements) of Public Account (₹2,558 crore) - Net of Opening and Closing cash balance (₹7 crore)].

1.3.4 Disbursements during the year

(₹ in crore)

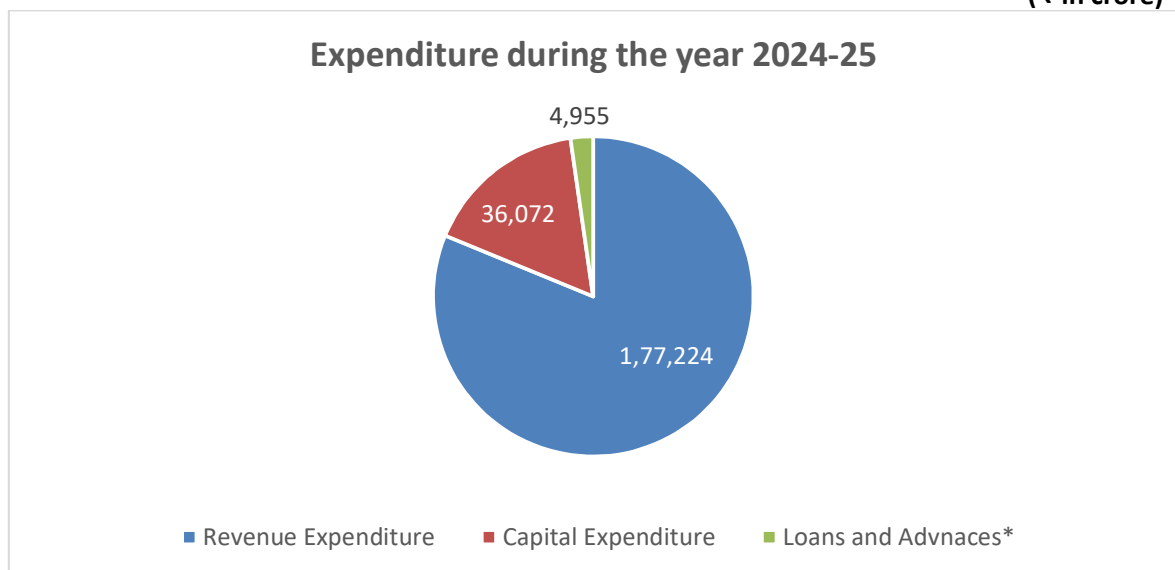


Fig 1.3.4

* Loans and Advances include Inter-state settlement of ₹100 crore

1.3.5 Appropriation Accounts

Under Article 204(3) of the Constitution of India, no expenditure can be incurred by the Government except with the authorisation of the Legislature. Barring certain expenditure specified in the Constitution as “Charged” on the Consolidated Fund, which can be incurred without vote of the

Legislature, all other expenditure requires to be “Voted”. The budget of Government of Telangana has 38 grants consisting of 16 charged appropriations and 38 voted sections. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriations authorised by the Legislature through the Appropriation Act of each year.

1.3.6 Efficiency on Budget Preparation

The Government of Telangana incurred net excess expenditure of ₹31,229 crore (7 per cent of estimates) in 7 Grants and 2 Appropriations against the approved budget of ₹4,47,238 crore by the State Legislature during the year 2024-25.

The excess expenditure in Revenue Section occurred mainly under Grant IX - ‘Fiscal Administration, Planning, Surveys and Statistics’. The expenditure, including voted and charged, was ₹50,978 crore against the Budget allocation of ₹40,453 crore, exceeding the budget by ₹10,525 crore (21 per cent). The expenditure in Public Debt Section under Grant IX – ‘Fiscal Administration, Planning, Survey and Statistics’ was ₹1,42,701 crore (including ₹1,24,534 crore on account of repayment of Ways and Means Advances) against the Budget allocation of ₹1,22,174 crore, exceeding the Budget by ₹20,527 crore (17 per cent).

In Capital section, the excess expenditure occurred mainly under Grant IV – ‘General Administration and Elections’. The expenditure under Capital section of this grant was ₹29 crore against the Budget allocation of ₹25 crore exceeding the Budget by ₹4 crore (16 per cent).

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Special Drawing Facility/Ways and Means Advances are taken from the Reserve Bank of India to maintain the agreed minimum cash balance which the State Government is required to maintain with the Reserve Bank of India. During 2024-25, the Government of Telangana availed Special Drawing Facility of ₹27,730 crore for 363 days, and Ways and Means Advances of ₹64,188 crore for 298 days. The unpaid amount towards the Ways and Means Advances was ₹5,842 crore at the end of the year.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from Reserve Bank of India when the cash balance falls below the limit prescribed by Reserve Bank of India i.e., ₹1.38 crore for the state of Telangana, (even after taking ways and means advances/Special Drawing Facility) which is required to be maintained with Reserve Bank of India. During the year 2024-25, Overdraft of ₹37,457 crore was availed for 123 days by the Government of Telangana.

1.4.3 Fund flow statement

The State had a Revenue Deficit of ₹9,420 crore and a Fiscal Deficit of ₹48,922 crore as on 31 March 2025. The Fiscal Deficit was met from net of Borrowings and other Liabilities [Public Debt (₹46,370 crore), Contingency Fund (₹1 crore), Public Account (₹2,558 crore) and Cash balance (₹7 crore)]. Around 45 per cent of the Revenue Receipts (₹1,67,804 crore) of the State Government was spent on Committed Expenditure like Salaries and wages (₹30,277 crore), Interest Payments (₹27,803 crore) and Pensions (₹16,942 crore).

1.4.4 Sources and Application of Funds

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 01.04.2024	(-)
	Revenue Receipts	1,67,804
	Recovery of Loans and Advances	1,525
	Capital Receipts	...
	Public Debt*	1,89,071
	Small Savings, Provident Fund and Others	3,503
	Reserves and Sinking Funds	1,749
	Deposits Received	84,145
	Civil Advances Repaid	...
	Suspense and Miscellaneous	2,714
	Remittances	71
	Contingency Fund	1
	TOTAL	4,50,582
	APPLICATION	Revenue Expenditure	1,77,224
Capital Expenditure		36,072
Loans Given		4,855
Repayment of Public Debt*		1,42,701
Small Savings, Provident Fund and Others		1,274
Reserve and Sinking Funds		1,327
Deposits repaid		84,327
Civil Advances given		...
Suspense and Miscellaneous		2,680
Remittances		16
Inter State Settlement		100
Contingency Fund		0
Closing Cash Balance as on 31.03.2025		6
TOTAL		4,50,582

Table 1.4.4

* Includes Ways and Means Advances from RBI

1.4.5 Where Rupee came from

(₹ in crore)

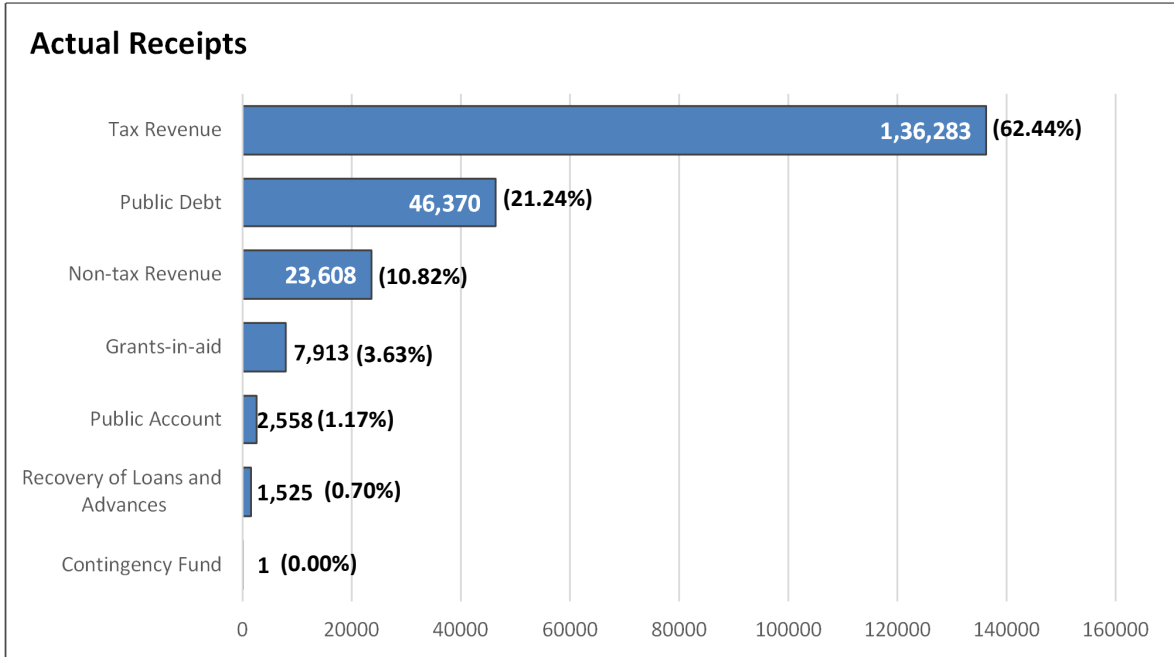


Fig 1.4.5

Note: Public Debt, Public Account and Cash Balance components above are taken as 'net' and not 'gross' as shown in the Sources & Application Table (Para 1.4). Public Debt includes Receipt and Expenditure of Special Drawing facility/Ways and Means Advances/Overdraft.

1.4.6 Where Rupee went

(₹ in crore)

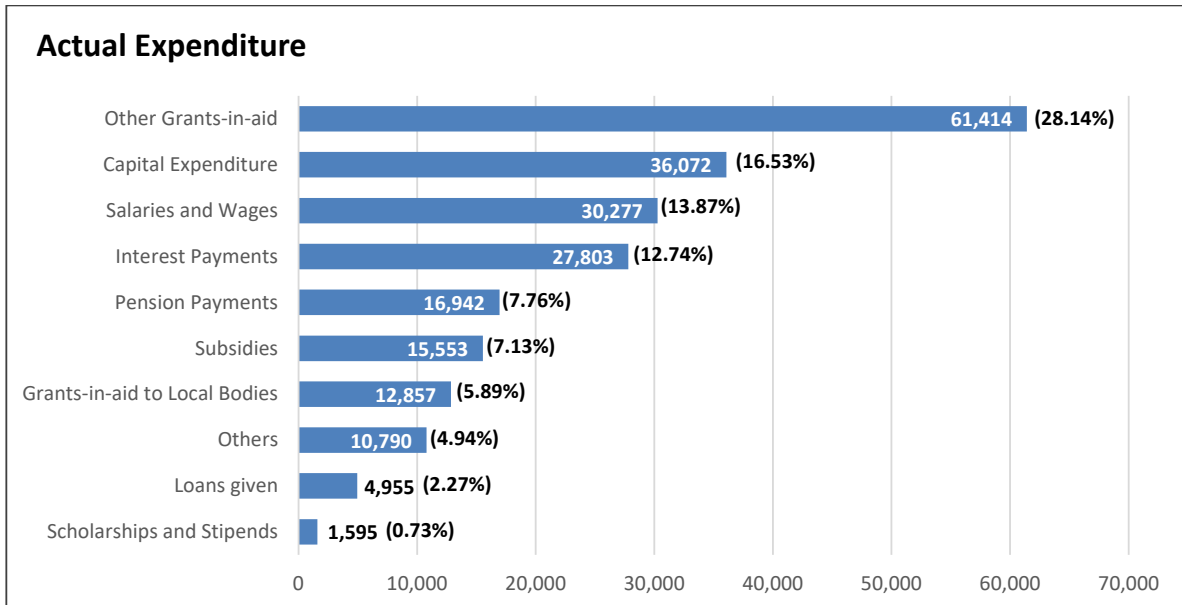


Fig 1.4.6

Note: (1) Capital expenditure includes Salaries and Wages (010/020) ₹759 crore.
 (2) Others include Cash Balance of ₹7 crore.

1.4.7 What do the deficits and surpluses indicate?

□ DEFICIT

Refers to the gap between Receipt and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management.

Refers to the gap between revenue receipt and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of government and ideally, should be fully met from revenue receipts.

□ REVENUE DEFICIT/ SURPLUS

□ FISCAL DEFICIT/ SURPLUS

Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

The Twelfth Finance Commission recommended that States enact their own Fiscal Responsibility and Budget Management (FRBM) Acts which commit them to achieve Revenue Surplus while limiting Fiscal Deficit to 3 per cent of GSDP. Government of Telangana has adopted “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 Re-organisation Act 2014 vide G.O.Ms.No.45, Law(F), dated 01 June 2016 and subsequently enacted as FRBM (Amendment) Act, 2020 published in Telangana Gazette dated 19th September 2020.

The State Government had a Revenue Deficit of ₹9,420 crore (₹779 crore Surplus in 2023-24) and **Fiscal Deficit of ₹48,922 crore (₹49,978 crore in 2023-24)** which are 0.57 per cent and 2.98 per cent of GSDP* respectively. **The Fiscal Deficit constituted 23 per cent** of total receipts (₹2,18,257 crore).

Around **49 per cent** of the Revenue Receipts (₹1,67,804 crore) of the State Government was spent on Committed Expenditure like Salaries (₹37,521 crore)[#], Interest Payments (₹27,803 crore) and Pensions (₹16,942 crore)[@].

*GSDP figure of ₹16,40,901 crore as provided by Ministry of Statistics and Programme Implementation, GOI.

[#]Salaries component includes detailed heads 010-Salaries (₹30,189 crore), 020 Wages (₹88 crore) and 310/311- Grants-in-Aid towards salaries and Wages (₹7,244 crore).

[@] excludes ₹7.86 crore paid towards obsequies charges to pensioners classified under MH 2071.

1.5 Deficit/Surplus

1.5.1 Trend of Revenue Surplus/Deficit

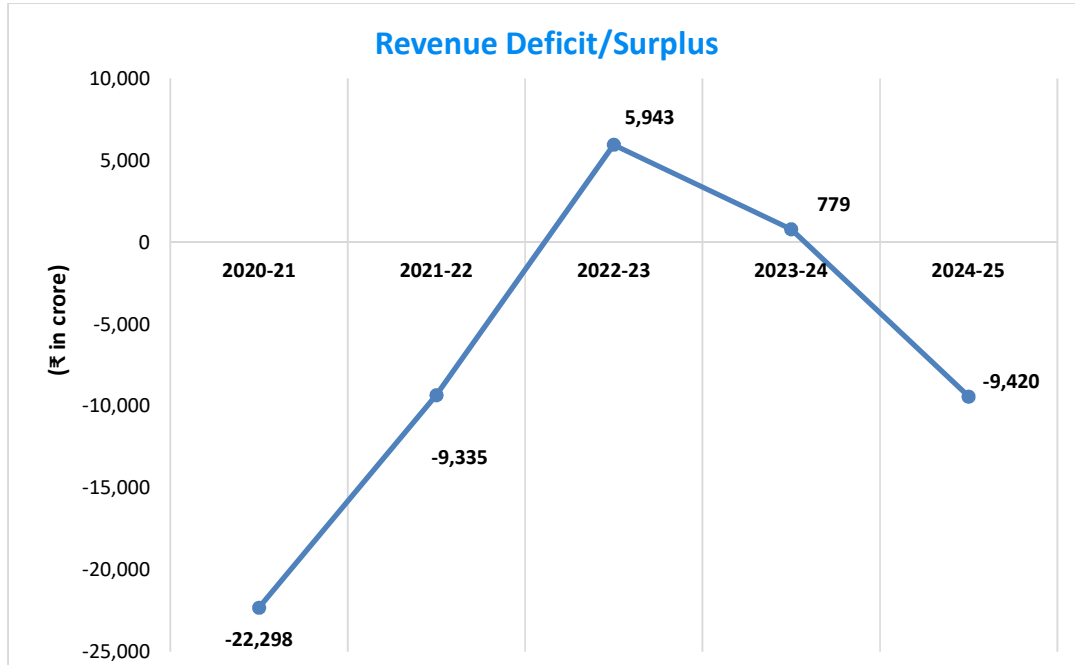


Fig 1.5.1

1.5.2 Trend of Fiscal Deficit

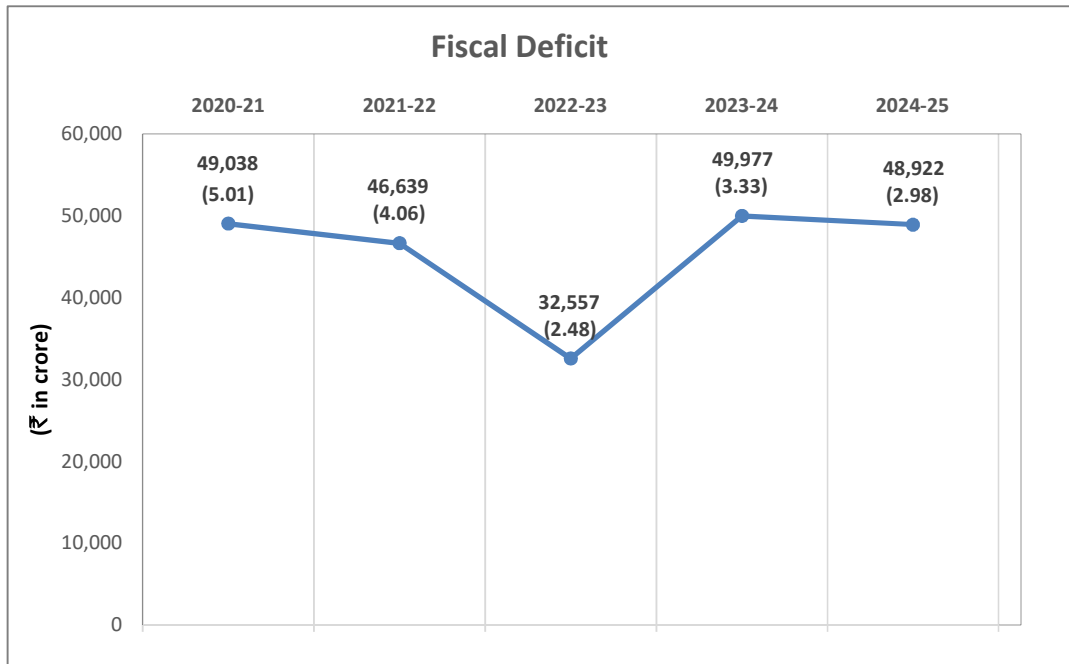


Fig 1.5.2

Figures in brackets represent *percentage* of GSDP for that year.

1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

Disclosure under Telangana Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005:

In terms of Section 5 of the Telangana Fiscal Responsibility and Budget Management (FRBM) Act 2005 and Telangana FRBM (Amendment) Act 2020, the Government of Telangana presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2024-25. The targets mentioned in the amended Act and achievements in 2024-25 as depicted in the Accounts are as follows:

Sl. No.	Targets for 2024-25	Achievements during the year as per the Accounts and GSDP*
1.	Revenue Surplus: To be maintained.	The Government of Telangana had a Revenue Deficit of ₹9,420 crore in 2024-25 (0.57 per cent of GSDP)
2.	Fiscal Deficit shall not exceed 3.00 per cent during the period 2024-25	The Fiscal Deficit of ₹48,922 crore as per the accounts was 2.98 per cent of GSDP for 2024-25.
3.	Outstanding debt expressed as percentage of GSDP shall be less than 32.80 per cent of GSDP during 2024-25.	The outstanding debt for Government of Telangana (₹5,62,662 crore)** was 34.29 per cent of GSDP

* GSDP figure at current prices for 2024-25: ₹16,40,901 crore, Ministry of Statistics and Programme Implementation, GOI.

**The outstanding debt includes the balance of off-budget borrowings (₹1,17,109 crore as disclosed by the State Government) and excludes back to back loans by Gol in lieu of shortfall in GST Compensation(₹1,940 crore) vide Gol's letter No.F.No.40(1) PF-S/2021-22 dated 10/12/2021.

...oOo...

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts of Telangana for 2024-25 were ₹2,18,258 crore against a budget estimate of ₹2,74,058 crore.

2.2 Revenue Receipts

The Revenue receipts of the State Government comprises of Tax Revenue, Non- tax Revenue and Grants-in-aid received from the Union Government.

TAX REVENUE

Comprises taxes collected and retained by the State and State's share of Union Taxes under Article 280 (3) of the Constitution.

Includes interest receipts, dividend, profits, departmental receipts etc.

NON-TAX REVENUE

GRANTS-IN-AID

Grants-in-aid represent Central Assistance to the State Government from the Union Government. It also includes "External Grant Assistance" and "Aid, Material and Equipment" received from Foreign Governments and channelized through the Union Government.

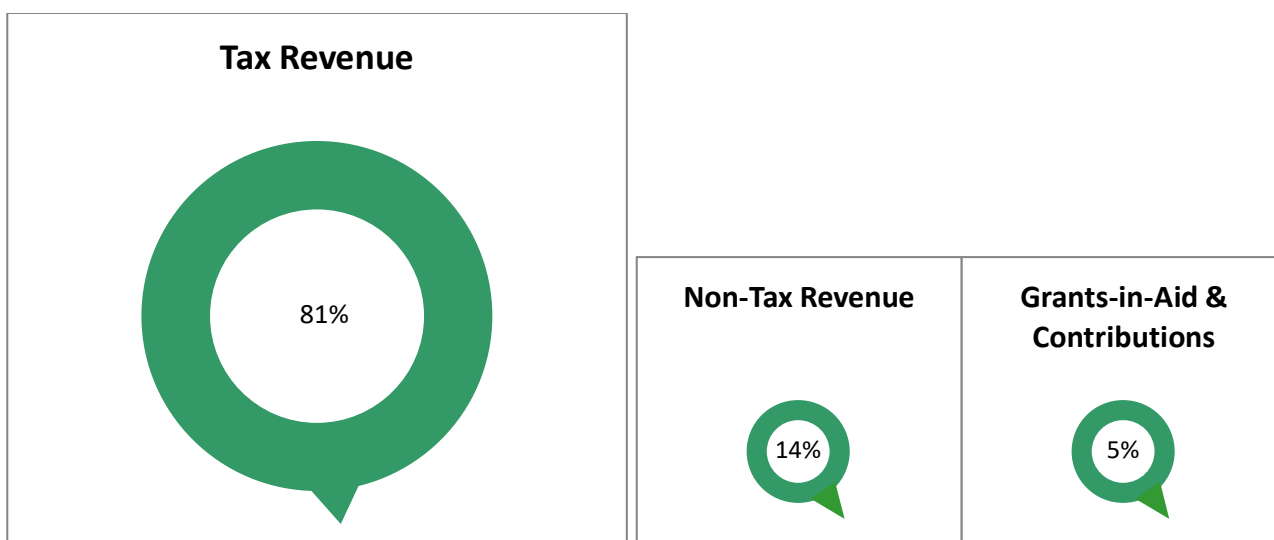


Fig 2.2

2.2.1 Revenue Receipts Components (2024-25)

Components		Actuals (₹ in crore)	Percentage to Total Revenue Receipts
A.	Tax Revenue*	1,36,283	81
	Goods and Services Tax	50,343	30
	Taxes on Income & Expenditure	18,351	11
	Taxes on Property & Capital Transactions	8,475	5
	Taxes on Commodities & Services	59,113	35
B.	Non-Tax Revenue	23,608	14
	Interest Receipts, Dividends and Profits	153	...
	General Services	17,117	10
	Social Services	685	1
	Economic Services	5,653	3
C.	Grants-in-aid & Contributions	7,913	5
	Total Revenue Receipts	1,67,804	100

Table 2.2.1

*Includes share of net proceeds assigned to State (₹27,050 crore) received from the Government of India.

2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenues (Raised by the State)	66,650	91,271	1,06,949	1,11,798	1,09,233
State Share of Union Taxes/Duties	12,692	18,721	19,668	23,742	27,050
Non-Tax Revenues	6,101	8,857	19,554	23,819	23,608
Grants in Aid	15,471	8,619	13,179	9,934	7,913
Total Revenue Receipts	1,00,914 (10.29)	1,27,468 (11.10)	1,59,350 (12.13)	1,69,293 (11.27)	1,67,804 (10.23)
GSDP	9,80,407	11,48,515	13,13,391	15,01,981	16,40,901

Table 2.2.2

Note: Figures in brackets represent percentage to GSDP.

The proportion of the State's Own Tax Revenue to GDP is 6.66 per cent. There was a decrease in revenue receipts by ₹1,489 crore (0.88 per cent) in 2024-25 as compared to the previous year. The total tax revenue (including share of Union Taxes) increased by ₹743 crore (0.55 per cent), the non-tax revenue decreased by ₹211 crore (0.89 per cent) and Grants in Aid decreased by ₹2,021 crore (20.34 per cent) in comparison to the previous year.

2.2.3 Trend of Components of Revenue Receipts

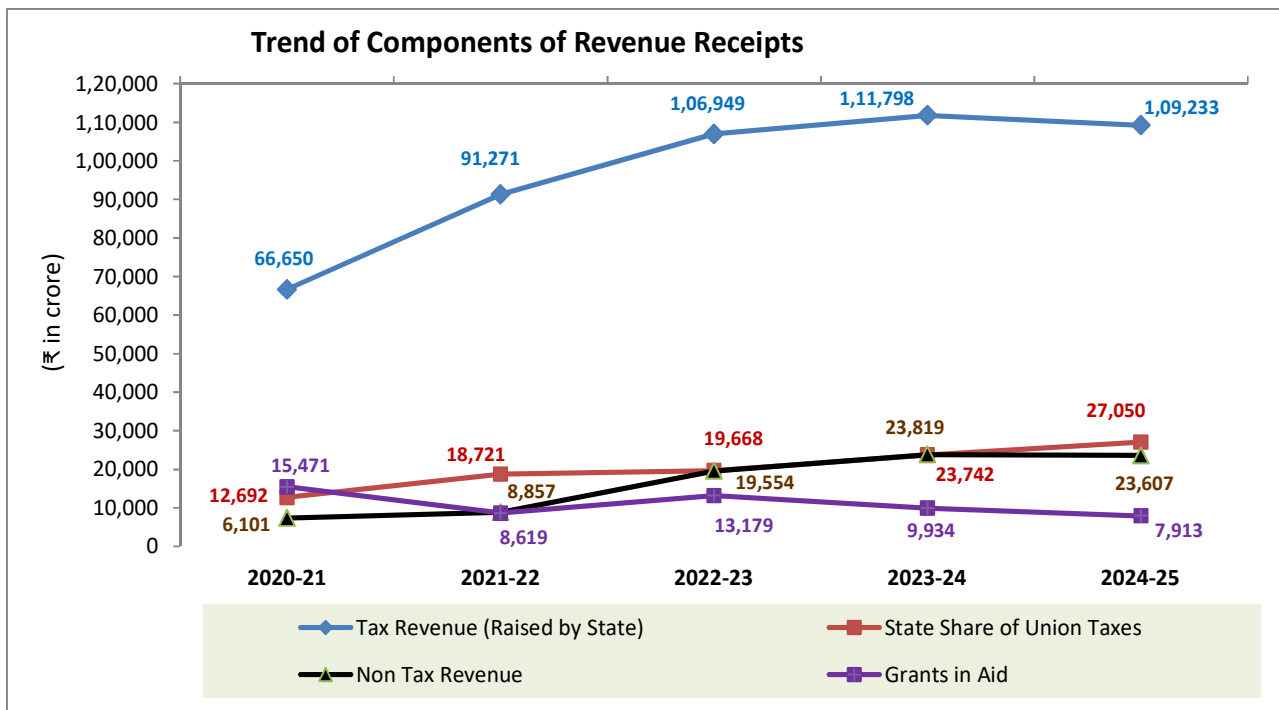


Fig 2.2.3 (a)

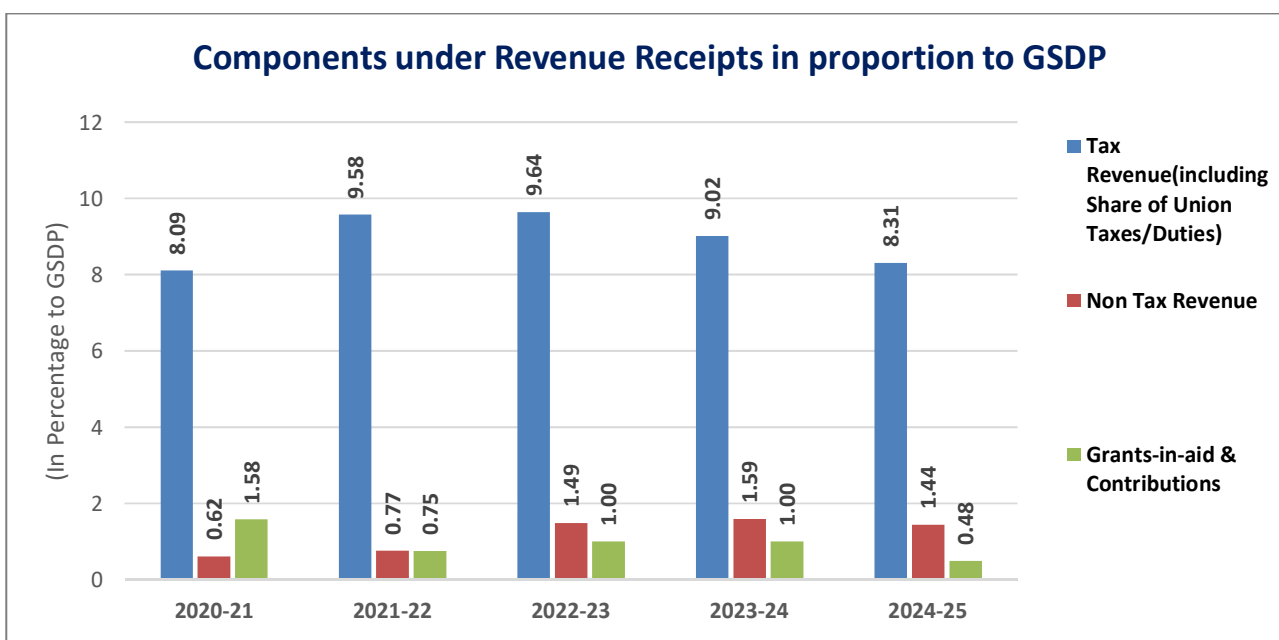


Fig 2.2.3 (b)

2.3 Tax Revenue

(₹ in crore)

Trend of Sector-wise Tax Revenue over the past 5 years						
	2020-21	2021-22	2022-23	2023-24	2024-25	Percentage increase / decrease to 2023-24
a. Goods and Services Tax	25,905 (2.64)	34,490 (3.00)	41,889 (3.18)	46,500 (3.10)	50,344 (3.07)	8
b. Taxes on Income and Expenditure	8,342 (0.85)	10,871 (0.95)	13,654 (1.03)	16,167 (1.08)	18,351 (1.12)	14
c. Taxes on Property and Capital Transactions	5,297 (0.54)	12,375 (1.08)	14,228 (1.08)	14,298 (0.95)	8,475 (0.52)	-41
d. Taxes on Commodities and Services	39,798 (4.06)	52,256 (4.55)	56,845 (4.32)	58,575 (3.90)	59,113 (3.60)	1
Total Tax Revenues	79,342 (8.09)	1,09,992 (9.58)	1,26,617 (9.64)	1,35,540 (9.02)	1,36,283 (8.31)	1
GSDP	9,80,407	11,48,515	13,13,391	15,01,981	16,40,901	9

Table 2.3

Note: (i) GSDP figures as provided by the Ministry of Statistics and Programme Implementation, GOI.
(ii) Figures in parenthesis represent percentage to GSDP

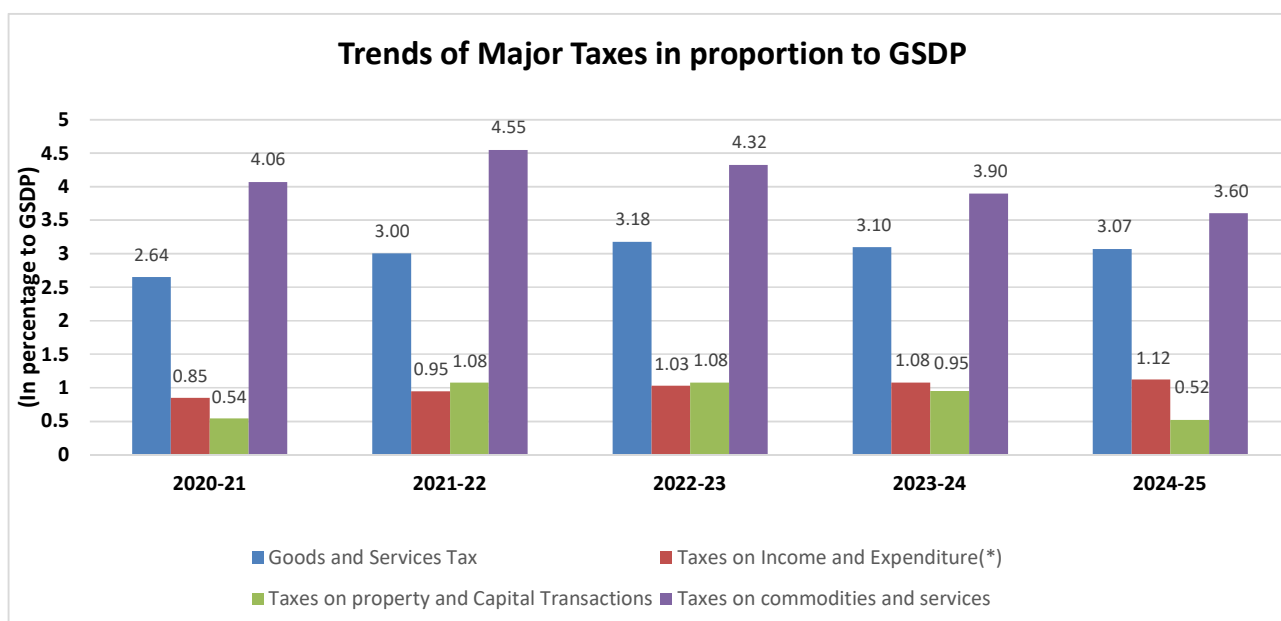


Fig 2.3

(*) Primarily net proceeds of State's share of Union Taxes

2.3.1 Major Contributors to Tax Revenue

(₹ in crore)

Components	Actuals	Percentage to GSDP
Goods and Services Tax (GST)	50,343	3.07
Taxes on Sales, Trade, etc.	31,816	1.94
State Excise	18,604	1.13
Stamps and Registration fees	8,473	0.52
Corporation Tax	7,676	0.47

Table 2.3.1(a)

Major variations between Actual Receipts and Budget Estimates:

(₹ in crore)

Actual Receipts was less than Budget Estimates by		Actual Receipts was more than Budget Estimates by	
Stamps and Registration Fee	9,756	Customs	219
State Excise Duties	7,014	Urban Development	88

Table 2.3.1(b)

2.4 Efficiency of Tax Collection

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trade etc.					
Revenue collection	20,904	26,974	29,604	29,990	31,816
Expenditure on collection	216	251	284	298	319
Cost of Collection (as % of Revenue collection)	1.03	0.93	0.96	0.99	1.00
2. State Excise					
Revenue collection	14,370	17,482	18,470	20,299	18,604
Expenditure on collection	287	345	333	431	466
Cost of Collection (as % of Revenue collection)	2.00	1.97	1.80	2.12	2.50
3. Taxes on Vehicles					
Revenue collection	3,338	4,381	6,764	7,095	6,992
Expenditure on collection	86	109	128	137	160
Cost of Collection (as % of Revenue collection)	2.58	2.49	1.90	1.93	2.29
4. Stamps and Registration Fee					
Revenue collection	5,243	12,373	14,228	14,296	8,473
Expenditure on collection	75	122	185	146	112
Cost of Collection (as % of Revenue collection)	1.43	0.99	1.30	1.02	1.32

Table 2.4

(*) Excludes State's share of Union Taxes

Taxes on Sales, Trade etc. form a major chunk of Tax revenue. The *percentage* of expenditure on collection of Taxes is insignificant.

2.5 Trend in State's share of Union Taxes

(₹ in crore)

Major Head description	2020-21	2021-22	2022-23	2023-24	2024-25	Per centage Increase/ decrease to 2023-24
(a) Goods and Services Tax	3,715	5,573	5,640	7,206	7,900	10
Central Goods and Services Tax	3,715	5,573	5,640	7,206	7,900	10
Integrated Goods and Services Tax	...	...	...	...	...	...
(b) Taxes on Income & Expenditure	7,831	10,284	12,932	15,356	17,465	14
Corporation Tax	3,865	4,649	6,399	7,126	7,676	8
Taxes on Income other than Corporation Tax	3,966	5,635	6,533	8,230	9,789	19
Other taxes on Income and Expenditure	...	...	...	...	...	...
(c) Taxes on Property & Capital Transactions	...	...	...	...	...	...
Taxes on Wealth	...	...	...	...	...	...
(d) Taxes on Commodities & Services	1,146	2,861	1,095	1,180	1,686	43
Customs	649	1,505	785	832	1,376	65
Union Excise Duties	422	899	246	315	265	-16
Service Tax	63	438	31	4	1	-75
Other taxes and duties on commodities and services	12	19	33	29	44	52
State's share of Union Taxes	12,692	18,721	19,668	23,742	27,051	14
Total Tax Revenue	79,342	1,09,992	1,26,617	1,35,540	1,36,283	1
Percentage of Union Taxes to Total Tax Revenue	16	17	16	18	20	...

Table 2.5

2.6 Goods and Services Tax

Goods and Services Tax (GST) which was introduced with effect from 01.07.2017, is an indirect tax on the supply of goods and services. It replaced all indirect taxes levied on goods and services by the Central and State governments. The Act was passed in accordance with the provisions of Article 368 of the Constitution. It is a dual GST with the Centre and the States simultaneously levying tax on a common base. GST to be levied by the Centre would be called Central GST (CGST) and that to be levied by the States would be called State GST (SGST). An Integrated GST (IGST) would be levied on Inter-State supply (including stock transfers/Imports) of goods or services. GST is levied at rates to be mutually agreed upon by the Centre and the States on the recommendations of the GST Council. During the year, an amount of ₹7,900 crore was received on account of CGST, and an amount of ₹42,443 crore was collected on account of SGST.

(₹ in crore)

Goods and Services Tax during 2024-25

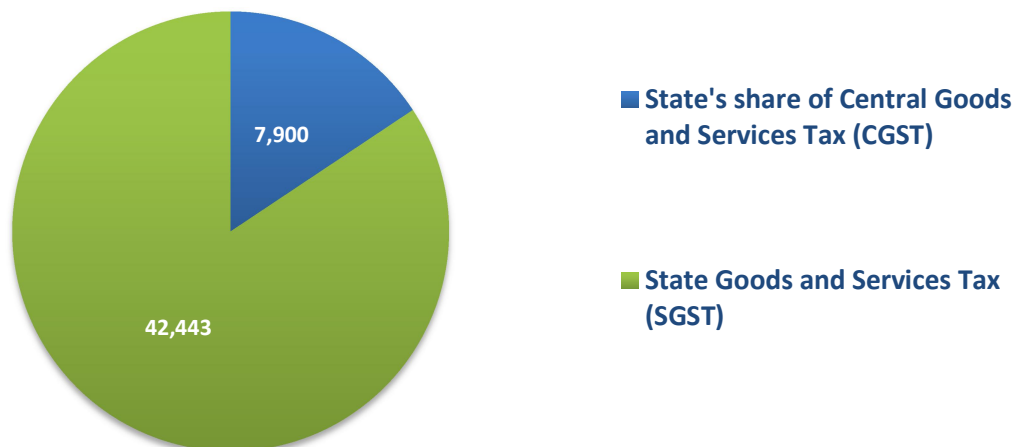


Fig 2.6

2.7 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprises of the following: -

- Centrally Sponsored Schemes (₹5,303 crore)
- Finance Commission Grants (₹1,589 crore)
- Other Transfer/Grants to States/Union Territories with legislatures (₹1,021 crore)

Total receipts during 2024-25 under Grants-in-aid were ₹7,913 crore. The share of Centrally Sponsored Schemes in total Grants-in-aid was 67 per cent, while the share of Finance Commission Grants was 20 per cent and Other Grants was 13 per cent.

(₹ in crore)

GRANTS IN AID AND CONTRIBUTIONS

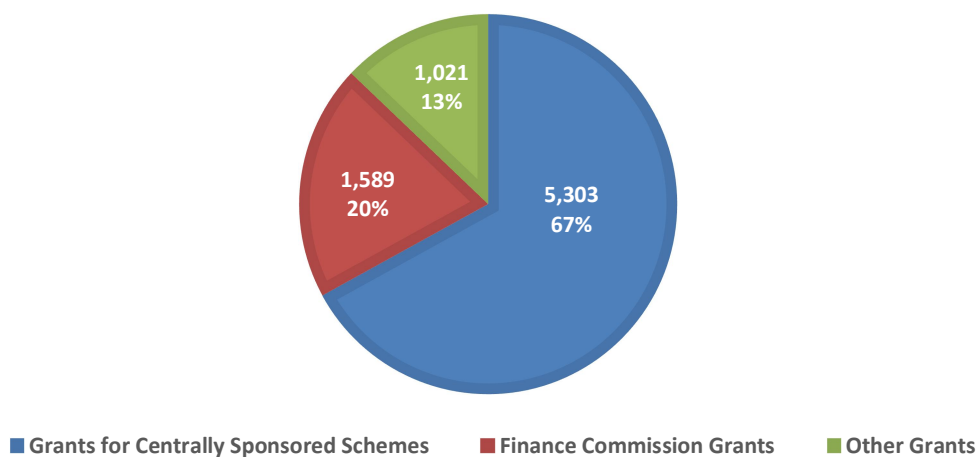


Fig 2.7

2.8 Public Debt

In 2024-25, 58 loans totaling ₹56,209 crore at interest rates varying from 7.07 per cent to 7.48 per cent repayable between the years 2035 and 2055 were raised from the open market. In addition to these, the State Government also raised ₹759 crore from other financial institutions like LIC, GIC, NABARD etc. An amount of ₹1,29,376 crore was availed as Ways and Means advances out of which ₹1,24,534 crore was repaid during the year leaving a balance of ₹5,842 crore. Thus, the Internal Debt raised during the year excluding Ways and Means Advances was ₹56,968 crore. Repayments of Internal Debt of State Government excluding Ways and Means Advances were ₹15,688 crore. The Government also received ₹2,727 crore from Government of India as Loans and Advances, while repayments made on this account amounted to ₹2,479 crore.

(₹ in crore)

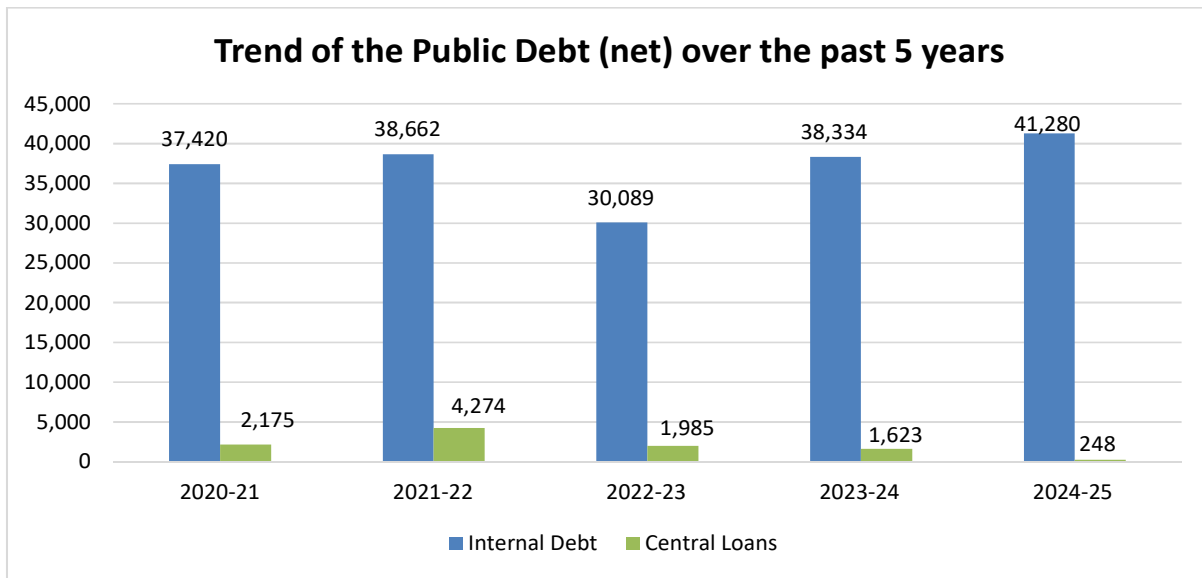


Fig 2.8

2.8.1 Proportion of borrowed funds to Capital Expenditure

(₹ in crore)

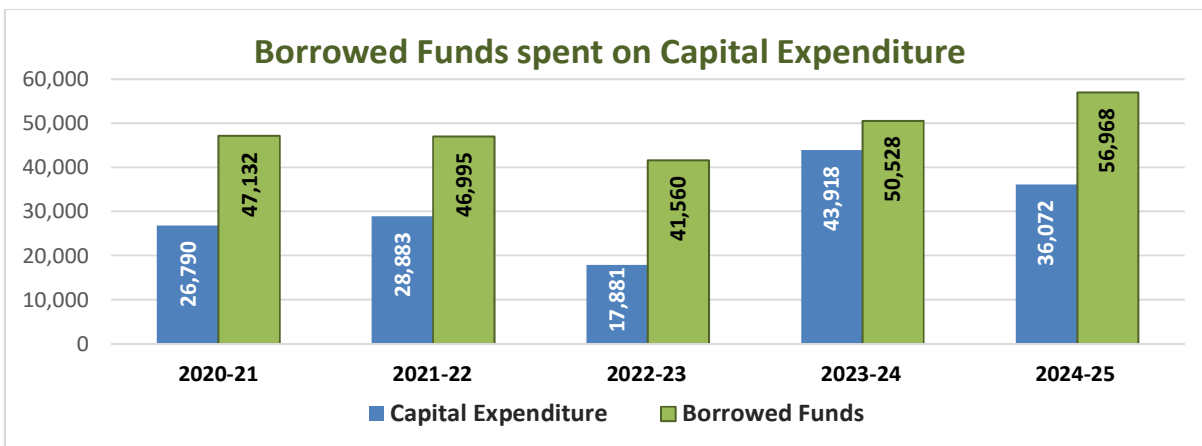



Fig 2.8.1

Note: Borrowed Funds do not include Special drawing facility/Ways and Means Advances



The extent to which the Fiscal Deficit, as represented by borrowed funds, has been channelized towards the creation of capital assets is an indicator of prudent financial management. The borrowings of ₹56,968 crore in the year were partly utilised to meet Capital expenditure of ₹36,072 crore and disbursement of Loans and Advances of ₹4,855 crore.

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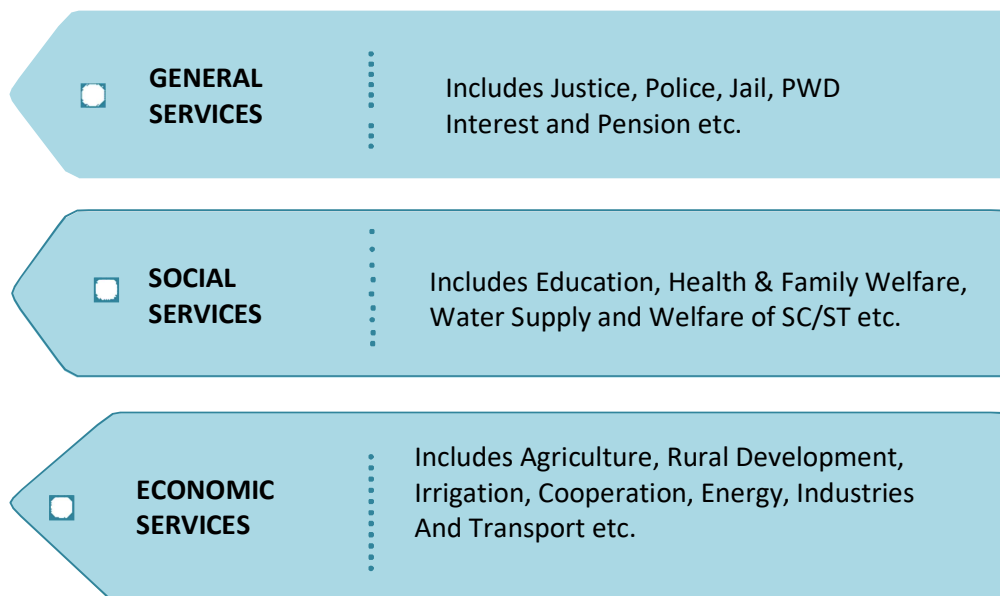
Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at the top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned below:



3.2 Revenue Expenditure

The shortfall of revenue expenditure against budget estimates during the past five years is as follows:

(₹ in crore)					
Year	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	1,38,670	1,80,250	1,89,275	2,34,531	2,48,353*
Actuals	1,23,212	1,36,803	1,53,407	1,68,514	1,77,224
Gap	15,458	43,447	35,868	66,017	71,129
Percentage of variation of Actuals against BE	11	24	19	28	29

Table 3.2

*Includes Supplementary Budget Estimates of ₹27,408 crore

As per the Accounts, the Government of Telangana had a Revenue Deficit of ₹9,420 crore in 2024-25. Of the total Revenue Expenditure, an amount of ₹82,266 crore was committed expenditure.

3.2.1 Sectoral distribution of Revenue Expenditure

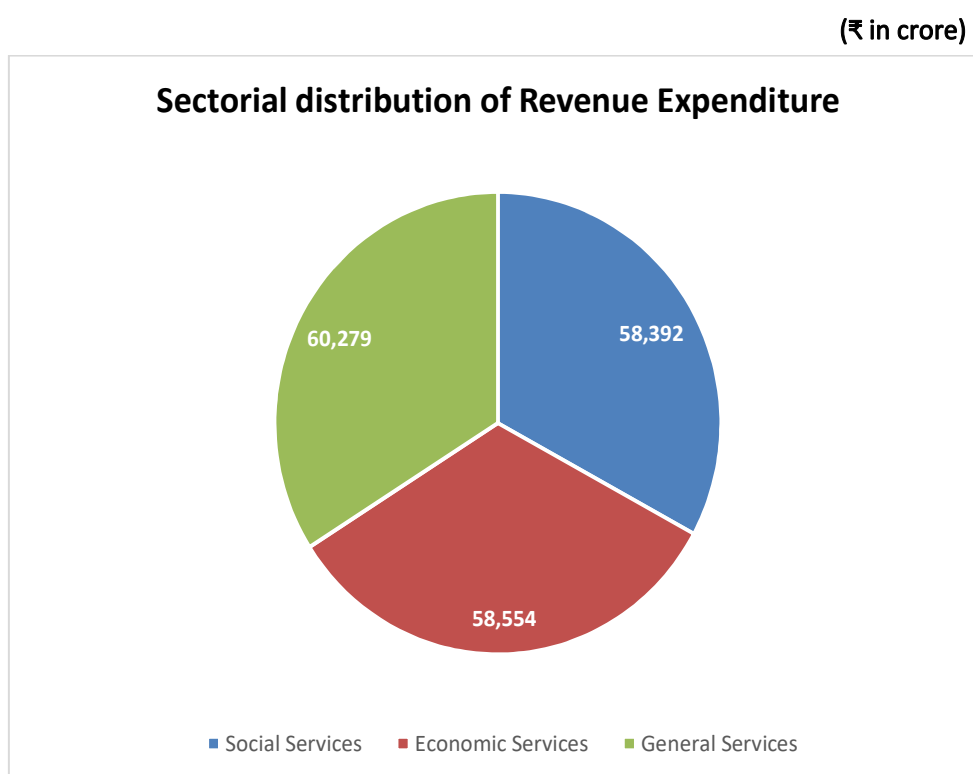


Fig 3.2.1

3.2.2 Trend of Major components of Revenue Expenditure 2020-21 to 2024-25

(₹ in crore)

Components	2020-21	2021-22	2022-23	2023-24	2024-25
Social Services	48,400	53,181	57,564	58,610	58,392
Economic Services	35,335	39,189	45,818	54,258	58,554
General Services *	22,636	25,272	28,204	31,299	32,476
Debt Servicing	16,841	19,161	21,821	24,347	27,803

Table 3.2.2

*Excludes expenditure on Debt Servicing (MH 2049 Interest Payments), which is shown separately.

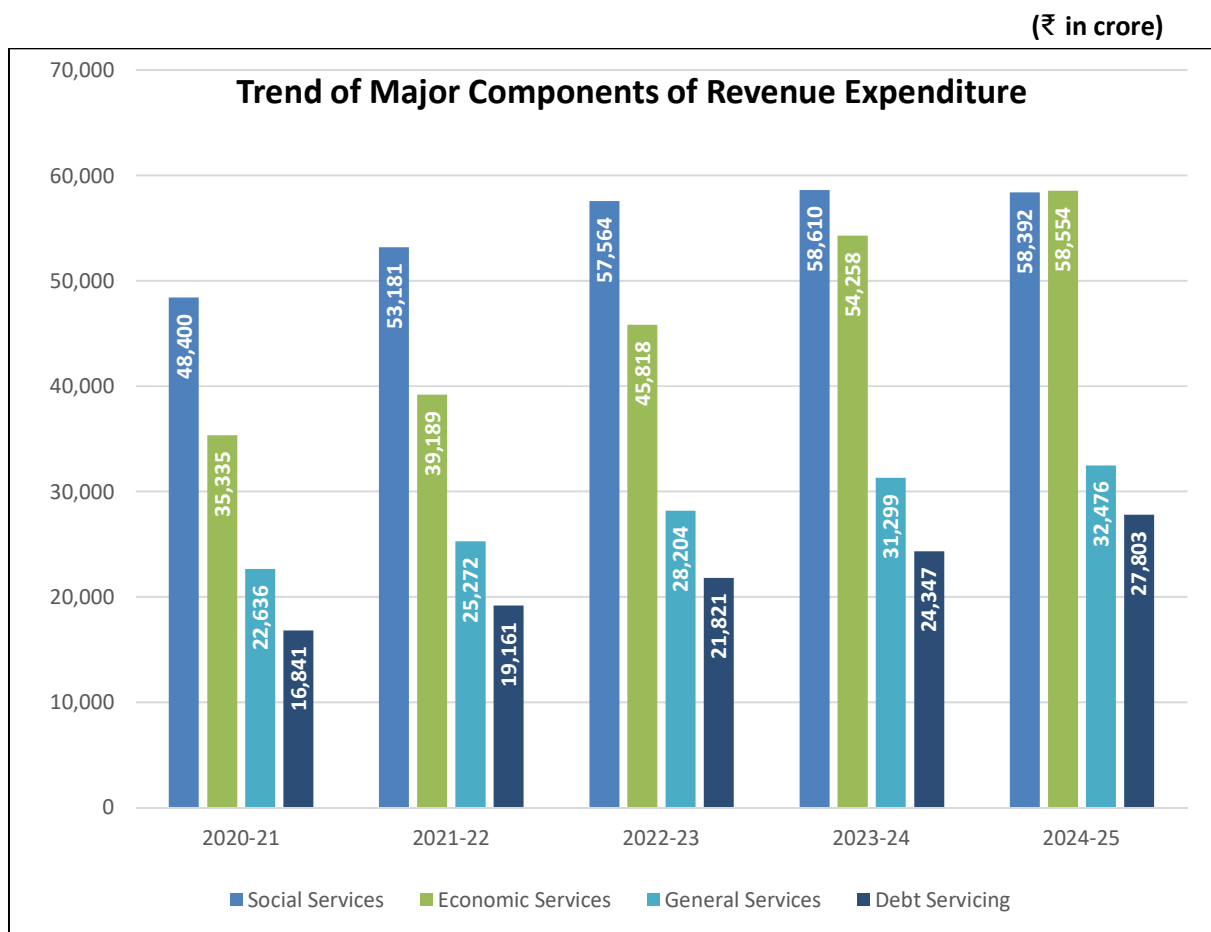


Fig 3.2.2

Note: General Services excludes Debt Servicing (MH 2049 Interest Payments) which is shown separately

3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Disbursements during 2024-25 amounted to ₹36,072 crore (2.20 per cent of GDP). The growth in capital expenditure has not kept pace with the steady growth of GDP.

The table below shows the trend of Capital Expenditure to Budget:

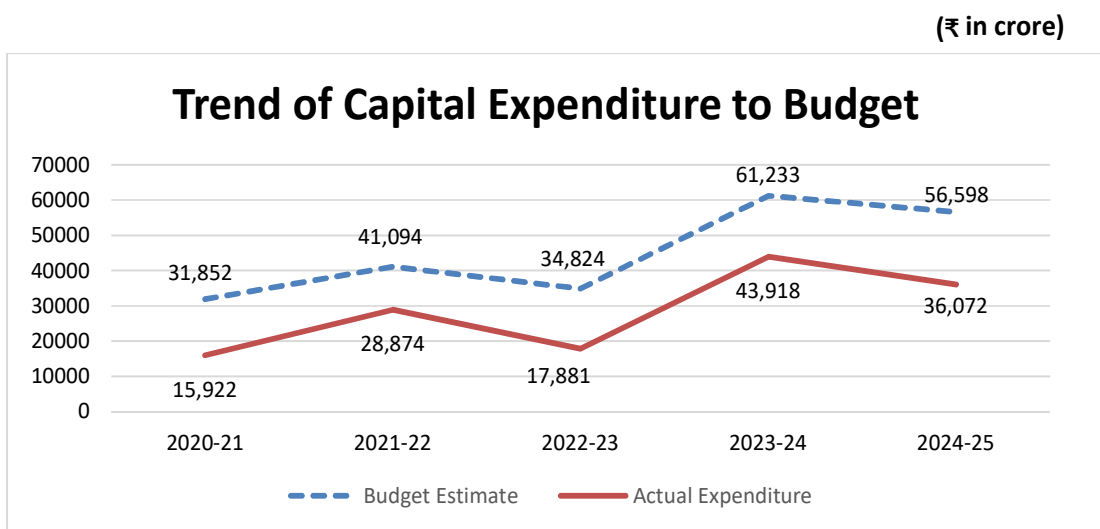


Fig 3.3

3.3.1 Major components of Capital Expenditure

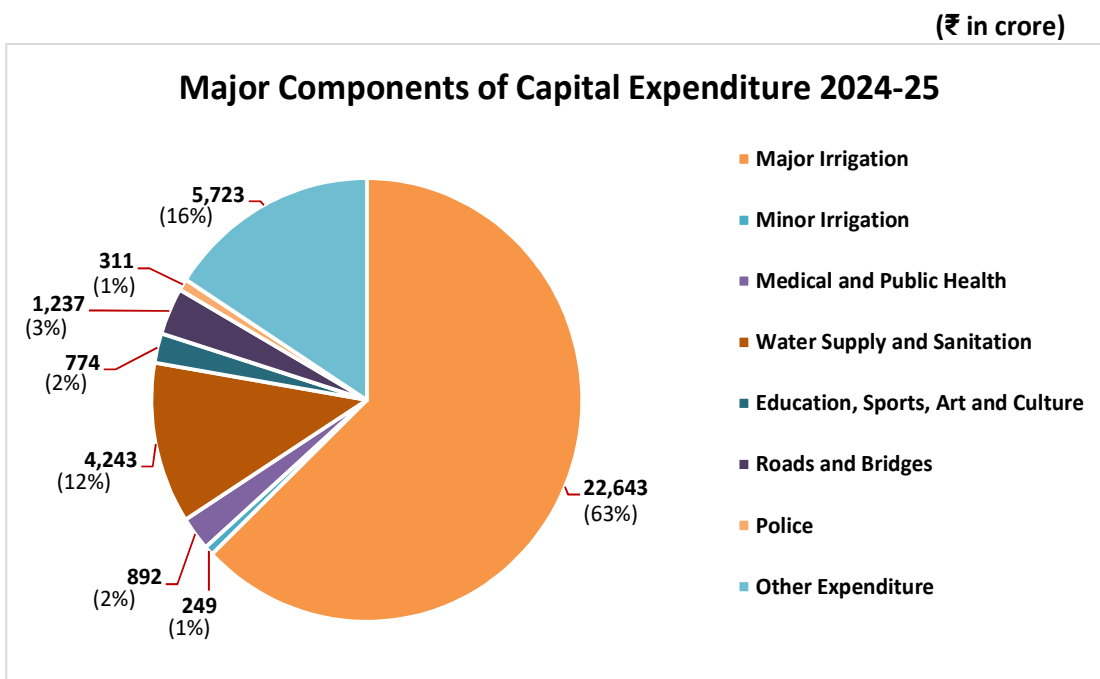


Fig 3.3.1

3.3.2 Sectoral distribution of Capital Expenditure

Capital Expenditure incurred is classified in the following sectors based on the nature of output – General Services, Social Services and Economic Services. During 2024-25, of the total Capital Expenditure (₹36,072 crore), 80 per cent was made on Economic Services (₹28,817 crore), 19 per cent towards Social Services (₹6,732 crore) and the remaining 1 per cent was expended on General Services (₹523 crore). Of the amount spent towards Economic Services, the Government spent ₹26,208 crore on various projects (₹22,643 crore on Major Irrigation, ₹2,328 crore on Other Rural Development Programmes and ₹1,237 crore on Roads and Bridges).

3.3.3 Sectoral distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of Capital and Revenue expenditure over the past five years in terms of Non-Development Expenditure and Development Expenditure is illustrated below:

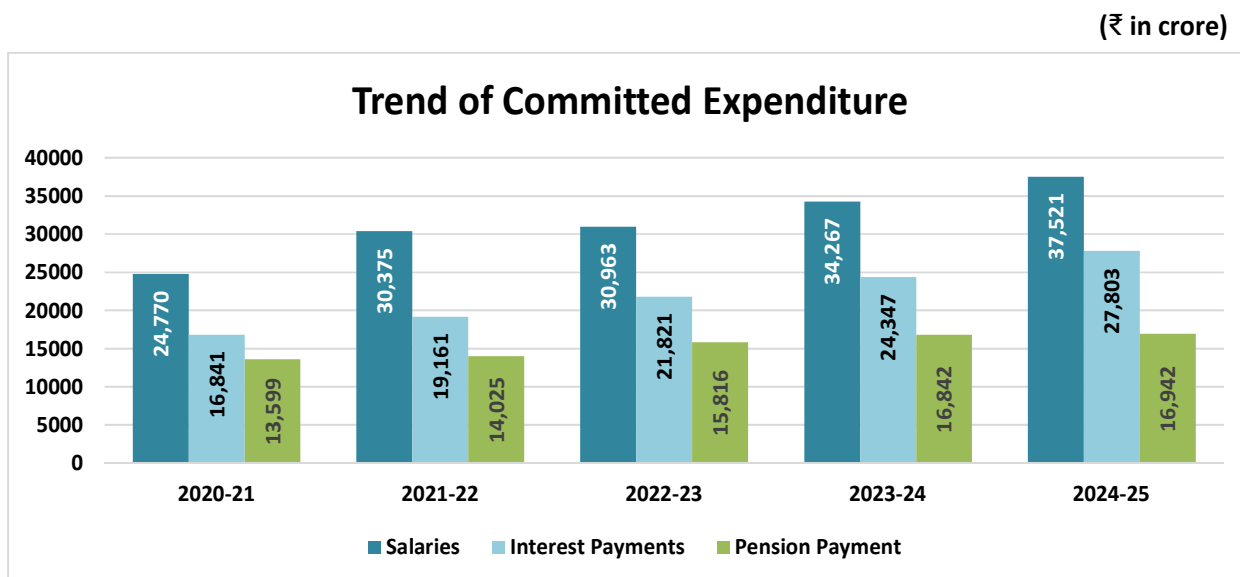
							(₹ in crore)
	2020-21	2021-22	2022-23	2023-24	2024-25	Percentage Increase/Decrease	
Non-Development Expenditure							
General Services (Capital)	779	962	1,208	865	523	(-)40	
General Services (Revenue)	39,477	44,433	50,025	55,646	60,279	8	
Total Non-Development Expenditure	40,256	45,395	51,233	56,511	60,802	8	
Development Expenditure							
Social Services (Capital)	2,147	6,345	2,726	9,116	6,732	(-)26	
Social Services (Revenue)	48,400	53,181	57,564	58,610	58,392	(-)0.4	
Economic Services (Capital)	12,996	21,568	13,947	33,937	28,817	(-)15	
Economic Services (Revenue)	35,335	39,189	45,818	54,258	58,554	8	
Grants – in – Aid and Compensation to Local Bodies (Revenue)	...	...	...	...	...	...
Total Development Expenditure	98,878	1,20,283	1,20,055	1,55,921	1,52,495	(-)2	
Grand Total	1,39,134	1,65,678	1,71,288	2,12,432	2,13,297	0.4	

Table 3.3.3

Note: Capital Expenditure does not include expenditure on loans and advances (₹4,855 crore)

3.4 Committed Expenditure

Expenditure on Salaries, Interest Payments and Pensions is treated as Committed Expenditure for the Government. The total Committed Expenditure for the year 2024-25 was ₹82,266 crore which is 46 per cent of total Revenue Expenditure.



Note: Salaries component includes detailed heads 010-Salaries (₹30,189 crore), 020- Wages (₹88 crore) and 310/311- Grants-in-Aid towards salaries and wages under MNH 191, 192, 193, 196, 197, 198 (₹7,244 crore).

Fig 3.4

The trend of committed expenditure in comparison to revenue expenditure and revenue receipts over the past five years is depicted below:

(₹ in crore)

Component	2020-21	2021-22	2022-23	2023-24	2024-25	% increase with reference to 2023-24
Committed expenditure	55,206	63,561	68,600	75,456	82,266	9
Revenue Expenditure	1,23,212	1,36,803	1,53,407	1,68,514	1,77,224	5
Revenue Receipts	1,00,914	1,27,469	1,59,350	1,69,293	1,67,804	-1
Percentage of Committed Expenditure to Revenue Receipts	55	50	43	45	49	...
Percentage of Committed Expenditure to Revenue Expenditure	45	46	45	45	46	...

Table 3.4

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Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2024-25

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Suppl. grant	Total Budget	Actual expenditure (Net)	Savings (-) Excess (+)	Surrender by way of Re-appropriation
1.	Revenue Voted <i>Charged</i>	2,02,709 18,306	27,102 307	2,29,811 18,612	1,55,266 28,264	(-)74,545 (+)9,651	72,914 119
2.	Capital Voted <i>Charged</i>	33,346 141	22,952 159	56,298 300	36,351 98	(-)19,947 (-)202	13,654 202
3.	Public Debt <i>Charged</i>	17,101	1,05,072	1,22,173	142701	(+)20,528	--
4.	Loans and Advances Voted	19,626	417	20,043	4,955	(-)15,088	14700
	Total Voted <i>Charged</i>	2,55,681 35,548	50,471 1,05,538	3,06,152 1,41,086	1,96,572 1,71,063	(-)1,09,580 (+)29,977	1,01,268 301
	Grand Total	2,91,229	1,56,009	4,47,238	3,67,635	(-)79,603	80,454

Table 4.1

4.2 Trend of Net Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-)/Excess(+)				
	Revenue	Capital	Public Debt	Loans & Advances	Total
2020-21	(-) 23,076	(-) 15,665	(+) 69,124	(-) 5,385	(+) 24,998
2021-22	(-) 30,924	(-) 11,969	(+) 66,844	(-) 15,875	(+) 8,076
2022-23	(-)39,554	(-)16,816	(+)82,797	(-)6,162	(+)20,265
2023-24	(-)60,174	(-)16,948	(+)96,822	(-)21,606	(-)1,906
2024-25	(-)64,894	(-)20,149	(+)20,528	(-)15,088	(-)79,603

Table 4.2

4.3 Significant Variations from Budget

Excess under a grant indicates improper budget planning and implementation of schemes/programmes which were not envisaged in the budget.

4.3.1. Grants with significant excess

(₹ in crore)

Grant	Nomenclature	Section	Budget allocation	Actual Expenditure	Percentage of Excess to Budget Allocation
IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	1,22,173	1,42,701*	17
IV	General Administration and Elections	Capital	24	29	21
XXXVI	Industries and Commerce	Loans	86	204	137

Table 4.3.1

* Includes expenditure of ₹1,24,534 crore towards repayment of Ways and Means Advances

4.3.2. Grants with substantial savings:

(₹ in crore)

Grant	Nomenclature	Section	Budget allocation	Actual Expenditure	Percentage of Saving to Budget Allocation
XXXVII	Tourism, Art and Culture	Revenue	674	97	86
XXXIX	Information Technology, Electronics and Communications	Revenue	682	197	71
XXI	Social Welfare	Revenue	25,971	9,721	63

Table 4.3.2

The huge savings under the grants 'Tourism, Art and Culture', 'Information Technology, Electronics and Communications' and 'Social Welfare' indicate that schemes envisaged in the Budget had been given lesser priority during implementation either due to the conservative approach of the Government to attain the fiscal targets or the shortfall is purely due to inaccuracy in the budget estimation process of the department.

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Chapter V

Assets and Liabilities

5.1 Assets

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

Total Investments of the Government stood at ₹68,342 crore at the end of 2024-25. There was an increase in investments by ₹18,610 crore. An amount of ₹126 crore was received as dividend which is a return of 0.18 per cent on investment.

Cash balance with the RBI stood at (-) ₹1 crore on 01 April 2024 and was ₹6 crore at the end of March 2025. The government had invested an amount of ₹1,063 crore in 14 days treasury bills in 2024-25 and rediscounted bills worth ₹1,063 crore. An amount of ₹9,969 crore was invested under Investment of Earmarked Funds to the end of March 2025.

The position of investment during the year 2024-25 is depicted in the table given below:

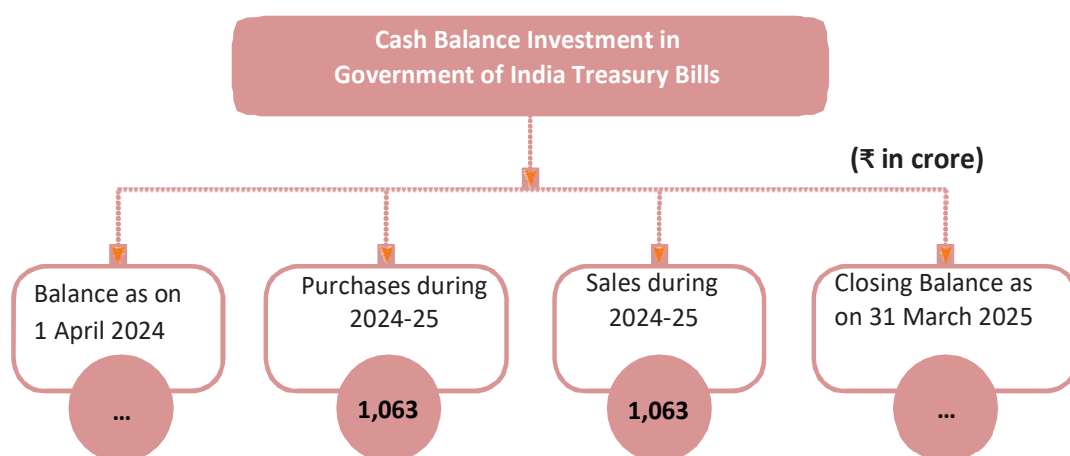


Fig 5.1

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature from time to time. The Government of Telangana during the year 2024-25 borrowed ₹65,537 crore including unpaid ways and means advances of ₹5,842 crore. Details of the Public Debt and total liabilities of the State Government for the last five years are as under:

Year	Public Debt (₹ In crore)	Per cent of GSDP [@]	Public Account* (₹ in crore)	Per cent of GSDP [@]	Total Liabilities (₹ in crore)	Per cent of GSDP [@]
2020-21	2,34,554	24	43,464	4	2,78,018	28
2021-22	2,77,489	24	44,122	4	3,21,611	28
2022-23	3,09,563	24	46,923	4	3,56,486	28
2023-24	3,50,520	23	53,144	4	4,03,664	27
2024-25	3,91,881	24	55,612	3	4,47,493 [#]	27

Table 5.2

* Excludes suspense and remittance balances and includes interest & non-interest bearing obligations such as Deposits of local funds, other Earmarked Funds etc.,

This debt includes ₹1,940 crore, which was passed on as back to back loans by Gol in lieu of shortfall in GST Compensation, vide Gol's letter No.F.No.40(1) PF-S/2021-22 dated 10-12-2021.

Note: Figures are progressive balances to the end of the year.

@ GSDP Fig 2024-25 ₹16,40,901 crore.

Public Debt and other liabilities showed an increase of ₹43,829 crore (11 per cent) in 2024-25 over the previous year.

5.2.1 Trend in Government Liabilities

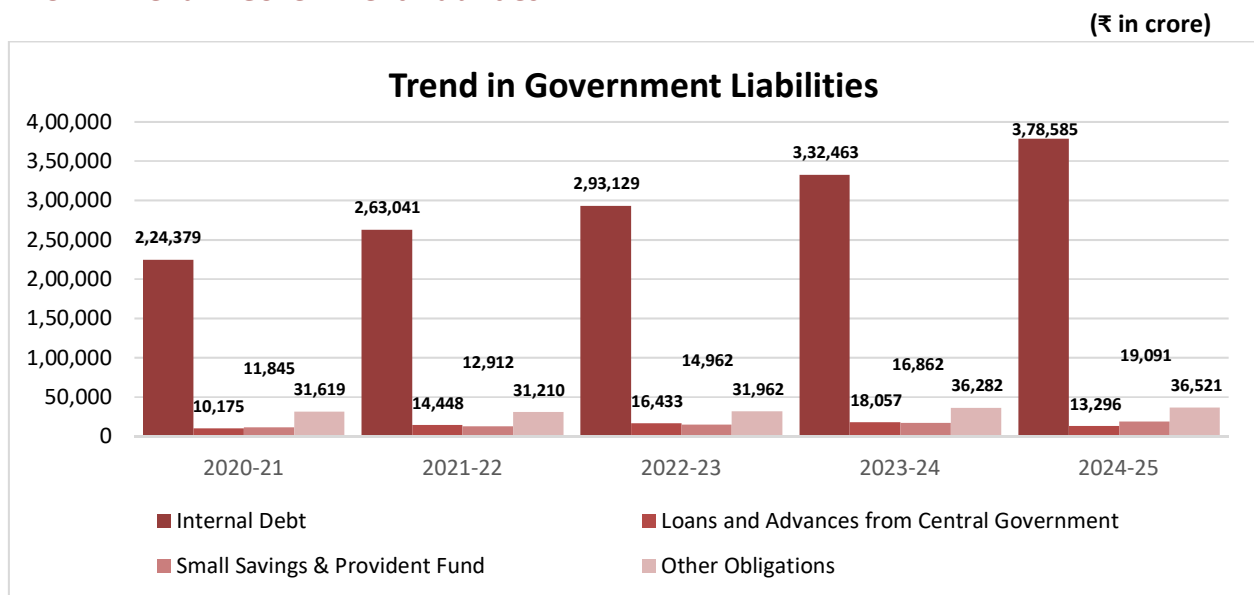


Fig 5.2.1

Note: Public Debt comprises of Internal Debt and Loans and Advances from Central Government

5.3 Guarantees

5.3.1. Guarantees

The Government of Telangana amended the FRBM Act in 2020, raising the limit of guarantees that it can provide to various Institution to 200% of total revenue receipts of the previous year. The Government provided guarantees to the extent of ₹57,305 crore to various Institutions/ Departments to obtain loans from financial institutions during 2024-25. Total outstanding Guarantees as on 31 March 2025 were ₹2,41,528 crore (including outstanding guaranteed loans to the extent of ₹1,17,109 crore raised by the SPVs/ Corporations/ Institutions but serviced by the Government)

The Guarantees given by the State Government is given below:

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2020-21	89,601	1,05,007	...
2021-22	1,05,007	1,35,283	...
2022-23	...(*)	1,98,244	...
2023-24	...(*)	2,20,607 [#]	...
2024-25	...(*)	2,41,528	...

Table 5.3.1

Note: Details are available at Statement No.20 of Finance Accounts 2024-25 and are based on information received from the State Government and where available, from the respective institutions.

(*) Figures were not made available by the Government.


The Opening Balance for the year 2024-25 has been taken as ₹2,20,622 crore which differs from the closing balance for the year 2023-24 by ₹15 crore, for which the reason has not been intimated by the State Government.

5.3.2. Guarantee Fee

Guarantee fees is payable by the organization availing guarantee at 0.5 per cent p.a. of amount guaranteed or 2 per cent for the amount guaranteed for the entire guarantee period. Out of ₹3,239 crore receivable towards Guarantee Fee/Commission, nil* amount was received during the year 2024-25.

(*) The Budget Document (Vol V/2) 2025-26 of the Government of Telangana shows a total Guarantee Commission receipt of ₹2.89 crore, which was not booked under Miscellaneous General Services (MH 0075-00-108).

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Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of the State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government guarantees loans raised by companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned entities and do not appear in the books of the Government. However, the loan repayments appeared in the Government Account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts.

The Government of Telangana had an adverse balance of ₹974 crore under Public Debt as on 31 March 2025. Out of this amount ₹422 crore pertains to loans availed by the Telangana Power Finance Corporation and ₹502 crore pertains to loans raised towards Telangana TRANSCO Bonds. The Government assured to make adequate provision in the Budget for clearing the adverse balance or re-classify the debt as expenditure.

6.2 Loans and Advances given by the State Government

The total Loans and Advances made by the State Government to the end of 2024-25 was ₹83,153 crore. Out of the total loan disbursement of ₹4,855 crore during the year 2024-25, ₹4,810 crore was towards Loans and Advances to Government Corporations/Companies, Non-Government institutions and Local Bodies and ₹45 crore as Loans to Government Servants. Interest due on these loans, to the end of March 2025 could not be ascertained for want of terms and conditions. During 2024-25, only ₹1,525 crore (1.83 *per cent* of total outstanding loan of ₹83,153 crore) has been received towards repayment of Loans and Advances. Effective steps to recover the outstanding loans would facilitate the Government to maintain a better fiscal position.

6.3 Financial assistances to local bodies and others

During 2024-25, Grants-in-aid to Zilla Parishads, Panchayat Samitis, Gram Panchayats and Municipalities totaling to ₹12,857 crore represented 17 per cent of the total grants given during the year.

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

							(₹ in crore)
S. No.	Name of Institutions	2020-21	2021-22	2022-23	2023-24	2024-25	Per cent Increase/ Decrease
1	Panchayati Raj Institutions	8,542	8,522	11,127	10,075	9,083	(-)10
2	Urban Local Bodies	3,785	2,698	4,110	3,615	3,774	4
3	Public Sector Undertakings	2,632	3,369	3,205	3,631	1,959	(-)46
4	Autonomous Bodies	1,984	2,884	2,870	3,124	3,429	10
5	Non-Government Organisation	507	600	555	623	616	(-)1
6	Others	36,834	43,327	47,450	55,705	55,411	(-)1
	Total	54,284	61,400	69,317	76,773	74,272	(-)3

Table 6.3

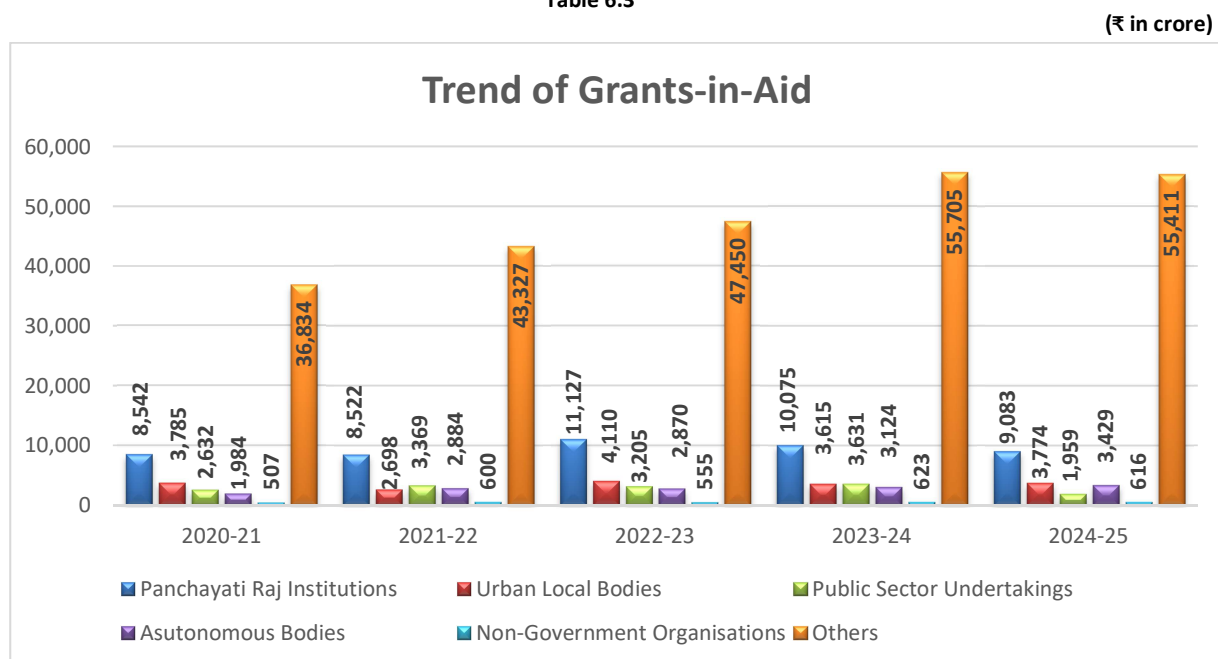


Fig 6.3

6.4 Cash Balance and Investment of Cash Balance

Cash balance with the RBI stood at (-)₹1 crore on 01 April 2024 and was ₹6 crore at the end of March 2025. Government had invested an amount of ₹1,063 crore in 14 days treasury bills in 2024-25 and rediscounted bills worth ₹1,063 crore.

(₹ in crore)

Component	As on 01 April 2024	As on 31 March 2025	Net increase (+)/ decrease (-)
Cash Balance	(-)1* (Dr)	6(Dr)	7
Investments from Cash Balance (GOI Treasury Bills)	...	...	...
i) Departmental Balances	...	...	...
ii) Permanent Cash Imprest	...	...	...
Investment from Earmarked fund balances	9,284(Dr)	9,969(Dr)	685
(a) Sinking Fund	7,615(Dr)	8,175(Dr)	560
(b) Guarantee Redemption Fund	1,664(Dr)	1,791(Dr)	127
Interest realised	683(Cr)	685(Cr)	2

Table 6.4

(*) Shortfall met by Ways and Means Advances

Interest received during the year on Cash balance Investments and earmarked funds (Consolidated Sinking Fund and Guarantee Redemption Fund) was ₹685 crore.

6.5 Reconciliation of Accounts

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Telangana. During the year, receipts amounting to ₹1,66,499 crore (99.22 per cent of total Revenue receipts ₹1,67,804 crore) and expenditure amounting to ₹1,68,821 crore (95.26 per cent of total Revenue expenditure ₹1,77,224 crore) and capital expenditure amounting to ₹32,302 crore (89.55 per cent of total Capital expenditure ₹36,072 crore) were reconciled by the State Government.

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts for 2024-25 represent the transactions of the Government of Telangana for the year that have been compiled from the initial accounts rendered by the account rendering units of 33 District Treasuries (for Civil and Forest Departments separately), SNA SPARSH¹ 33 Public Works Divisions' Pay and Accounts Officers (PAOs), Pension Payment Office, Hyderabad (PPO), 3 State PAOs and Advices from the Reserve Bank of India. No accounts were excluded at the end of the financial year.

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 G.O.Ms. Nos 76 and 77 dated 22/05/2024.

6.7 Unadjusted Abstract Contingent Bills

The Drawing and Disbursing officers (DDOs) are authorised to draw sums of money by presenting Abstract Contingent (AC) bills by debiting service heads in terms of the provisions of the Telangana Financial Code (TFC). The DDOs are required to submit the Detailed Contingent (DC) bills subsequently along with supporting documents within a period of 90 days.

Details of unadjusted AC Bills as on 31 March 2025 pending for submission of DC Bills are given below:

(₹ in crore)		
Year	No. of Unadjusted AC bills	Amount
Upto 2023-24	275	232
2024-25	205	233
Total	480	465

Table 6.7

Major Departments where unadjusted AC Bills are pending are Land Revenue (75), Revenue Department (60), Police (40), GAD (40) and Economics and Statistics (30). Out of 1328 AC bills amounting to ₹612 crore drawn in 2024-25, 31 AC bills amounting to ₹5 crore (0.84 per cent of the total amount) were drawn in March 2025 alone.

6.8 Status of Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on details furnished by the State Treasuries/Works and Forest Divisions/PAOs etc.

Details of significant outstanding Suspense and Remittance balances are given below:

(₹ in crore)

Name of the Minor Head	2022-23		2023-24		2024-25	
	DR	CR	DR	CR	DR	CR
8658- Suspense Accounts						
101-Pay and Accounts Office Suspense	870.97	798.90	212.57	219.93	49.89	0.90
Net	72.07 DR		7.36 CR		48.99 DR	
102-Suspense Accounts (Civil)	5,117.83	5,547.92	2,258.29	2,537.34	28.13	0.24
Net	430.09 CR		279.05 CR		27.89 DR	
109-Reserve Bank suspense Headquarters	5.22	2.72	0.16	(-)2.29	0.08	(-)1.68
Net	2.50 DR		2.44 DR		1.77 DR	
110-Reserve Bank Suspense-Central Accounts Office	0.09	(-)0.14	...	...	...	...
Net	0.23 DR		...		...
112-Tax Deducted at source (TDS) Suspense	...	938.01	...	171.15	...	2.06
Net	938.10 CR		171.15 CR		2.06 CR	
123- AIS officers Group Insurance Scheme	...	0.13	...	0.17	...	0.19
Net	0.13 CR		0.17 CR		0.19 CR	
8793 – Inter-State Suspense Account	72.03	29.36	86.85	29.45	37.34	29.41
Net	42.67 DR		57.40 DR		7.93 DR	
8782- Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officers						
102 Public Works Remittances	627.19	329.92	624.15	324.72	623.41	330.25
Net	297.27 DR		299.43 DR		293.16 DR	
103 Forest Remittances	101.78	1,698.11	1,101.78	1,698.11	1,101.78	1,698.03
Net	1,596.33 CR		596.33 CR		596.25 CR	

Table 6.8

6.9 National Pension System

The National Pension System (NPS) introduced from 1 September 2004, provides for employees to contribute 10% of their monthly salary, matched by the State Government. The total contributions are transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank. During the year, the Government transferred an amount of ₹1,079 crore to NSDL/Trustee Bank during the year leaving a balance of ₹3,213 crore as on 31 March 2025. However, the State Government has not estimated the actual amounts payable by employees and matching Government contributions, making the actual liability under scheme indeterminable. Although the State Government is mandated to pay interest on the retained balance, no such payments were made during the year.

6.10 Personal Deposit Accounts

As per the orders of Government vide G.O Ms No.43 dated 22.04.2000, funds released during a particular financial year shall lapse by 31 March of the following year (lapsable deposits under category 'C'). The administrators of PD accounts who have been provided with drawing powers from these PD Accounts are required to close such accounts and revert the unspent balances to the Government account. The status of PD Accounts as intimated by the Director of Treasuries and Accounts (DTA) is given below:

(₹ in crore)

Opening Balance as on 01 April 2024		Additions during the year 2024-25		Closed/Lapsed/Withdrawals during the year 2024-25		Closing Balance as on 31 March 2025	
No of PD Accounts #	Amount	Number of PD Accounts opened	Deposits made in PD Accounts including new Accounts	Number of PD Accounts Closed	Withdrawals made from PD Accounts including closed Accounts	Number	Amount
...	156.99	...	909.92	...	1,062.85	...	4.06

Table 6.10

#Administrator- wise PD accounts are not maintained in this office.

Article 271 (iii) (4) of Financial Code Vol. I of Telangana states that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of three years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 103 treasuries conducted during 2024-25 revealed that PD accounts of six PD account operators with a total balance amounting to ₹8,350 (Rupees Eight thousand three hundred and fifty only) had been inoperative for more than three years.

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