

सत्यमेव जयते

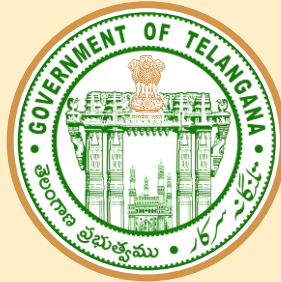
Finance Accounts  
(Volume - I)  
2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Telangana

**GOVERNMENT OF TELANGANA**

**FINANCE ACCOUNTS**

**2022-23**

**VOLUME-I**



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(Both volumes contain contents of each other)

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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 2023 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 2022-23.

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 2023.

#### **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 Fifteenth Finance Commission recommended that, in the interest of transparency, States need to make full disclosure of Off-Budget Liabilities. Government of Telangana did not disclose the Off-Budget Liabilities for the year 2022-23 on account of the borrowings taken by State PSUs/Autonomous bodies on behalf of State Government for implementing certain socio-economic Schemes of the Government in their budget documents/ Annual Financial Statements.

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

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



**Date:** 22-12-2023

**Place:** New Delhi

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



**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 by the 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'.

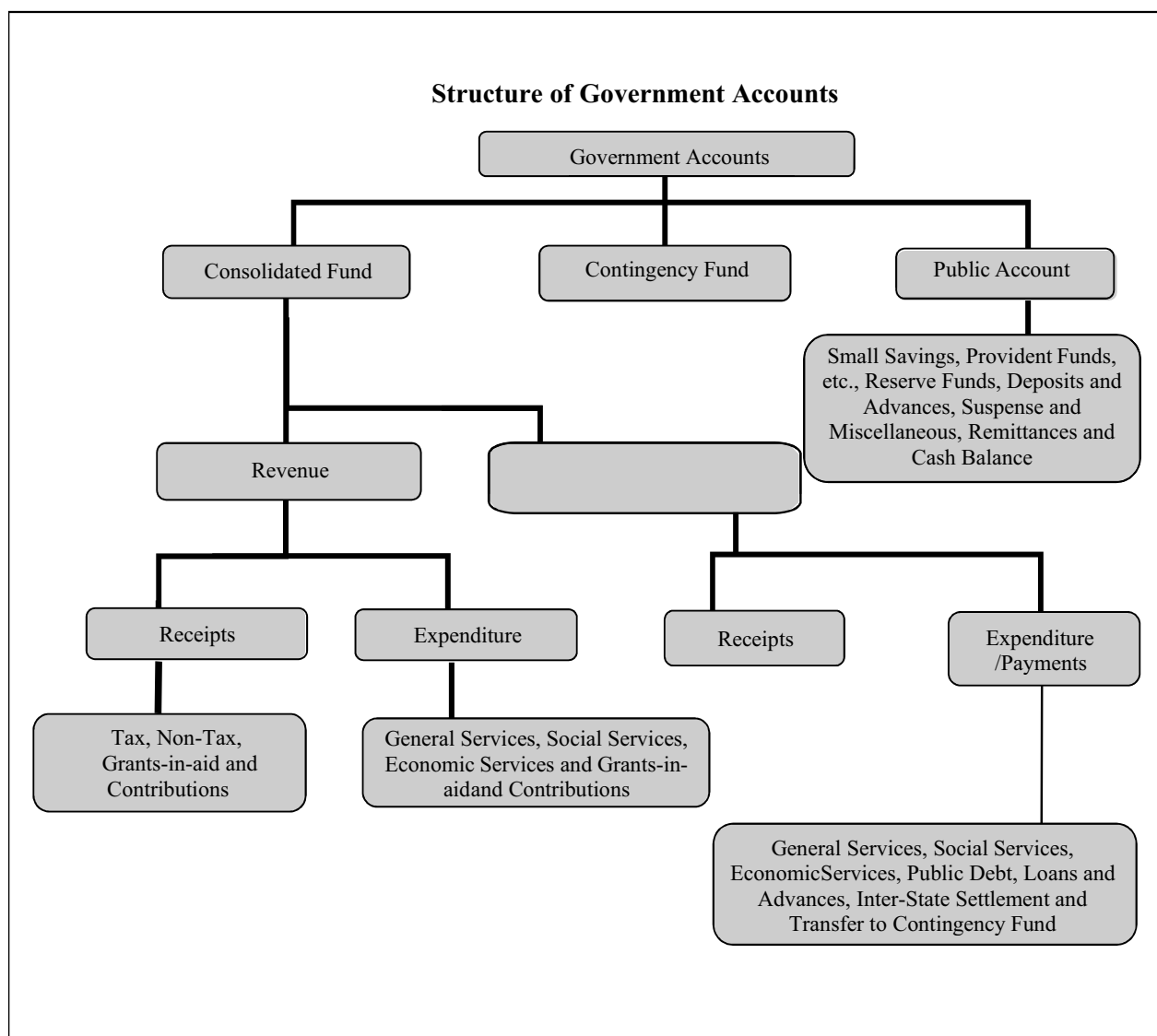
**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. 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 2022-23 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 repayable 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 2023).

|                     |   |
|---------------------|---|
| <b>0005 to 1606</b> | <b><i>Revenue Receipts</i></b>  |
| <b>2011 to 3606</b> | <b><i>Revenue Expenditure</i></b>   |
| <b>4000</b>         | <b><i>Capital Receipts</i></b>  |
| <b>4046 to 7810</b> | <b><i>Capital Expenditure (including Public Debt, Loans and Advances)</i></b> |
| <b>7999</b>         | <b><i>Appropriation to the Contingency Fund</i></b>                           |
| <b>8000</b>         | <b><i>Contingency Fund</i></b>  |
| <b>8001 to 8999</b> | <b><i>Public Account</i></b>  |

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 12 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)<br>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 <sup>(1)</sup>  | Reference (Sl.No.)        |                     | As at                      | As at                      |
|--|---------------------------|---------------------|----------------------------|----------------------------|
|  | Notes to Finance Accounts | Statement           | 31 March 2023              | 31 March 2022              |
| <b>Cash</b>  |                           |                     |                            | (₹ in Crore)               |
| (i) Cash in Transit and Local Remittances                            |                           | Annexure to St No.2 | ...                        | ...                        |
| (ii) Departmental Balances   |                           | 21                  | <b>0.90</b>                | <b>0.90</b>                |
| (iii) Permanent Imprest  |                           | 21                  | 0.40                       | 0.40                       |
|  |                           |                     | <b>1.44</b>                | <b>1.44</b>                |
| (iv) Cash Balance Investments  |                           | 21                  | 2,283.41                   | 55.45                      |
| (v) Deposits with Reserve Bank of India & Other Banks                |                           | Annexure St No. 2   | 34.78                      | 63.82                      |
| (vi) Investments from Earmarked Funds                                |                           | 22                  | 8,600.17                   | 7,975.19                   |
| <b>Capital Expenditure</b>   |                           |                     |                            |                            |
| (i) Investments in shares of Companies, Corporations etc.            |                           | 8 & 19              | 31,100.35                  | 30,919.26                  |
|  |                           |                     | <b>8,401.21</b>            | <b>8,401.21</b>            |
| (ii) Other Capital Expenditure                                       |                           | 5 & 16              | 1,50,311.94                | 1,32,612.45                |
|  |                           |                     | <b>1,42,948.46</b>         | <b>1,42,948.46</b>         |
| <b>Contingency Fund (un-recouped)</b>                                | Para 4                    | 21                  |                            | 0.05                       |
| <b>Loans and Advances</b>  | Para 1-(v)                | 7 & 18              | 72,998.20                  | 52,378.63                  |
|  |                           |                     | <b>28,099.68</b>           | <b>28,099.68</b>           |
| <b>Advances with departmental officers</b>                           |                           | 21                  | (-)23.41                   | (-)23.40                   |
|  |                           |                     | <b>29.63</b>               | <b>29.63</b>               |
| <b>Suspense and Miscellaneous Balances<sup>(2)</sup></b>             |                           | 21                  | ...                        | ...                        |
|  |                           |                     | <b>235.66</b>              | <b>235.66</b>              |
| <b>Remittance Balances</b>   |                           | 21                  |                            | ...                        |
|  |                           |                     | <b>3,10.23</b>             | <b>3,10.23</b>             |
| <b>Cumulative excess of expenditure over Receipts</b> <sup>(3)</sup> |                           |                     | 1,01,452.33                | 1,07,395.98                |
| <b>Total</b>   |                           |                     | 3,66,758.17 <sup>(4)</sup> | 3,31,377.83 <sup>(4)</sup> |

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 is included separately above though the latter forms part of this sector elsewhere in these Accounts.

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. Figures exclude 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.) |                 | As at                      | As at                      |
|---|---|--------------------|-----------------|----------------------------|----------------------------|
|   |   | Notes to Finance   | Statement       | 31 March                   | 31 March                   |
|   |   | Accounts           |                 | 2023                       | 2022                       |
| <b>Borrowings (Public Debt)</b>                       |   |                    |                 |                            | (₹ in Crore)               |
| (i)   | Internal Debt   | 6 & 17             | 2,93,129.48     | 2,63,040.87                |                            |
|   |   |                    | <b>(-)95.17</b> | <b>(-)95.17</b>            |                            |
| (ii)  | Loans and Advances from Central Government                      | 6 & 17             | 7.93            | 10.04                      |                            |
|   | Non-Plan Loans  |                    | <b>1.75</b>     | <b>1.75</b>                |                            |
|   | Loans for State Plan Schemes                                    | 6 & 17             | 5,198.04        | 5,711.66                   |                            |
|   | Loans for Central Plan Schemes                                  | 6 & 17             | ...             | ...                        |                            |
|   |   |                    | <b>3.59</b>     | <b>3.59</b>                |                            |
|   | Loans for Centrally Sponsored Plan Schemes                      | 6 & 17             | ...             | ...                        |                            |
|   | Other Loans for States/Union Territory with legislature schemes | 6 & 17             | 11,227.55       | 8,726.57                   |                            |
|   |   |                    | <b>8.74</b>     | <b>8.74</b>                |                            |
|   | <b>Contingency Fund (Corpus)</b>                                | Para 4             | 21              | 50.00                      | 50.00                      |
| <b>Liabilities on Public Account</b>                  |   |                    |                 |                            |                            |
| (i)   | Small Savings, Provident Funds, etc.                            | 6,17               | 14,961.74       | 12,912.20                  |                            |
| (ii)  | Deposits  | 6,17 & 21          | 28,373.42       | 27,423.95                  |                            |
|   |   |                    | <b>4,503.68</b> | <b>4,503.68</b>            |                            |
| (iii)   | Reserve Funds   | Para.5-(ii)(A)     | 6,17 ,21 & 22   | 12,188.35                  | 11,761.48                  |
| (iv)  | Remittance Balances   | 21                 | 257.03          | 723.05                     |                            |
|   |   |                    |                 | ...                        |                            |
| (v)   | Suspense and Miscellaneous Balances                             | 21                 | 1,364.63        | 1,018.01                   |                            |
| <b>Cumulative excess of receipts over Expenditure</b> |   |                    |                 | ...                        | ...                        |
| <b>Total</b>  |   |                    |                 | 3,66,758.17 <sup>(1)</sup> | 3,31,377.83 <sup>(1)</sup> |

<sup>(1)</sup> Figures exclude un-apportioned balances which are shown in **bold**.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts  |                    |                    | Disbursements  |                    |                    |
|---|--------------------|--------------------|--|--------------------|--------------------|
|   | 2022-23            | 2021-22            |  | 2022-23            | 2021-22            |
| ( ₹ in Crore)   |                    |                    |  |                    |                    |
| <b>Part-I Consolidated Fund</b>                                     |                    |                    |  |                    |                    |
| <b>Section-A : Revenue</b>  |                    |                    |  |                    |                    |
| <b>Revenue Receipts</b><br>(Ref. Statement 3 & 14)                  | <b>1,59,350.30</b> | <b>1,27,468.59</b> | <b>Revenue Expenditure</b><br>(Ref. Statement 4-A, 4-B & 15)                             | <b>1,53,406.64</b> | <b>1,36,803.43</b> |
| <b>Tax Revenue (raised by the State)</b><br>(Ref. Statement 3 & 14) | <b>1,06,948.94</b> | <b>91,271.38</b>   | Salaries <sup>(1)</sup><br>(Ref. Statement 4-B & Appendix-I)                             | 25,178.67          | 21,650.61          |
| <b>Non-tax Revenue</b><br>(Ref. Statement 3 & 14)                   | <b>19,554.00</b>   | <b>8,857.41</b>    | Subsidies <sup>(1)</sup><br>(Ref. Statement 4-B & Appendix-II)                           | 9,633.66           | 10,218.05          |
| Interest Receipts<br>(Ref. Statement 3 & 14)                        | 267.30             | 20.30              | Grants-in-Aid <sup>(1,2)</sup><br>(Ref. Statement 4-B, 10 & Appendix-III)                | 69,311.76          | 61,399.40          |
| Others<br>(Ref. Statement 3 & 14)                                   | 19,286.70          | 8,837.11           | <b>General Services</b><br>(Ref. Statement 4 & 15)                                       | <b>39,977.65</b>   | <b>35,609.10</b>   |
| <b>Share of Union Taxes/Duties</b><br>(Ref. Statement 3 & 14)       | <b>19,668.15</b>   | <b>18,720.54</b>   | Interest Payment & Service of Debt<br>(Ref. Statement 4-A, 4-B & 15)                     | 21,821.21          | 19,161.41          |
|   |                    |                    | Pension <sup>(3)</sup><br>(Ref. Statement 4-A, 4-B & 15)                                 | 15,804.17          | 13,999.22          |
|   |                    |                    | Others<br>Ref. Statement 4-B)  | 2,352.27           | 2,448.47           |
|   |                    |                    | <b>Social services</b><br>(Ref. Statement 4-A & 15)                                      | <b>7,776.08</b>    | <b>6,832.53</b>    |
|   |                    |                    | <b>Economic services</b><br>(Ref. Statement 4-A & 15)                                    | <b>1,528.82</b>    | <b>1,093.74</b>    |
| <b>Grants from Central Government</b><br>(Ref. Statement 3 & 14)    | <b>13,179.21</b>   | <b>8,619.26</b>    | <b>Compensation and assignment to Local Bodies and PRIs</b><br>(Ref. Statement 4-A & 15) | ...                | ...                |
| <b>Revenue Deficit</b>  | ...                | 9,334.84           | <b>Revenue Surplus</b>   | 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 of 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 ₹11.98 crore paid to pensioners classified under MH 2071

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts  |                    |                    | Disbursements  |                                |                    |
|---|--------------------|--------------------|--|--------------------------------|--------------------|
|   | 2022-23            | 2021-22            |  | 2022-23                        | 2021-22            |
| (₹ in Crore)  |                    |                    |  |                                |                    |
| <b>Section-B :Capital</b>   |                    |                    |  |                                |                    |
| <b>Capital Receipts</b><br>(Ref. Statement 3 & 14)                      | ...                | ...                | <b>Capital Expenditure</b><br>(Ref. Statement 4-A, 4-B & 16)         | <b>17,880.58<sup>(2)</sup></b> | <b>28,874.35</b>   |
|   |                    |                    | Salaries <sup>(1)</sup><br>(Ref. Statement 4-B & Appendix-I)         | 590.39                         | 499.06             |
|   |                    |                    | General Services<br>(Ref. Statement 4-A & 16)                        | 1,207.64                       | 961.58             |
|   |                    |                    | Social Services<br>(Ref. Statement 4-A & 16)                         | 2,726.11                       | 6,345.18           |
|   |                    |                    | Economic Services<br>(Ref. Statement 4-A & 16)                       | 13,356.44                      | 21,068.53          |
| <b>Recoveries of Loans &amp; Advances</b><br>(Ref. Statement 3, 7 & 18) | <b>628.84</b>      | <b>47.70</b>       | <b>Loans and Advances disbursed</b><br>(Ref. Statement 4-A, 7 & 18)  | <b>21,248.41</b>               | <b>8,469.41</b>    |
|   |                    |                    | General Services<br>(Ref. Statement 4-A, 7 & 18)                     | ...                            | ...                |
|   |                    |                    | Social Services<br>(Ref. Statement 4-A, 7 & 18)                      | 6,208.45                       | 4,561.91           |
|   |                    |                    | Economic Services<br>(Ref. Statement 4-A, 7 & 18)                    | 15,005.86                      | 3,879.32           |
|   |                    |                    | Others<br>(Ref. Statement 7)   | 34.10                          | 28.18              |
| <b>Public debt Receipts</b><br>(Ref. Statement 3, 6 & 17)               | <b>1,26,883.61</b> | <b>1,19,052.56</b> | <b>Repayment of Public Debt</b><br>(Ref. Statement 4-A, 6 & 17)      | <b>94,809.75</b>               | <b>76,116.83</b>   |
| Internal Debt<br>(Market Loans etc.)<br>(Ref. Statement 3, 6 & 17)      | 1,24,382.63        | 1,14,268.93        | Internal Debt<br>(Market Loans etc.)<br>(Ref. Statement 4-A, 6 & 17) | 94,294.02 <sup>(3)</sup>       | 75,606.91          |
| Loans from GOI<br>(Ref. Statement 3.6 & 17)                             | 2,500.98           | 4,783.63           | Loans from GOI<br>(Ref. Statement 4-A, 6 & 17)                       | 515.73                         | 509.92             |
| <b>Net of inter-state Settlement</b>                                    | ...                | ...                | <b>Net of inter-state Settlement</b>                                 | ...                            | <b>8.18</b>        |
| <b>Appropriation to the Contingency Fund</b>                            | ...                | ...                | <b>Appropriation to the Contingency Fund</b>                         | ...                            | ...                |
| <b>Total receipts Consolidated Fund</b><br>(Ref. Statement 3)           | <b>2,86,862.75</b> | <b>2,46,568.85</b> | <b>Total Expenditure Consolidated Fund</b><br>(Ref. Statement 4)     | <b>2,87,345.39</b>             | <b>2,50,272.20</b> |
| <b>Deficit in Consolidated Fund</b>                                     | 482.64             | 3,703.35           | <b>Surplus in Consolidated Fund</b>                                  | ...                            | ...                |

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

(2) Includes an amount of ₹ 5.09 crore incurred under Grants-in-aid.

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

## 2.STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts  |                  |                    | Disbursements                                       |                  |                  |
|---|------------------|--------------------|---|------------------|------------------|
|   | 2022-23          | 2021-22            |   | 2022-23          | 2021-22          |
| ( ₹ in Crore)   |                  |                    |   |                  |                  |
| <b>Part-II Contingency Fund</b>                                   |                  |                    |   |                  |                  |
| <b>Contingency Fund</b><br>(Ref. Statement 21)                    | <b>0.05</b>      | <b>0.00</b>        | <b>Contingency Fund</b>                             | <b>0.00</b>      | <b>0.05</b>      |
| <b>Part-III Public Account <sup>(1)</sup></b>                     |                  |                    |   |                  |                  |
| Small Savings<br>(Ref. Statement 21)                              | 3,281.33         | 2,658.66           | Small Savings<br>(Ref. Statement 21)                | 1,231.78         | 1,591.63         |
| Reserves & Sinking<br>Funds<br>(Ref. Statement 21)                | 1,396.84         | 1,352.65           | Reserves & Sinking<br>Funds<br>(Ref. Statement 21)  | 1,594.95         | 2,984.56         |
| Deposits<br>(Ref. Statement 21)                                   | 82,241.39        | 73,308.90          | Deposits<br>(Ref. Statement 21)                     | 81,291.93        | 72,085.82        |
| Advances<br>(Ref. Statement 21)                                   | 0.01             | 0.01               | Advances<br>(Ref. Statement 21)                     | ...              | ...              |
| Suspense & Misc.<br>(Ref. Statement 21)                           | 10,119.88        | 22,098.47          | Suspense & Misc<br>(Ref. Statement 21)              | 12,001.22        | 19,600.71        |
| Remittances<br>(Ref. Statement 21)                                | 428.67           | 1,129.60           | Remittances<br>(Ref. Statement 21)                  | 894.70           | 512.68           |
| <b>Total Receipts -<br/>Public Account</b><br>(Ref. Statement 21) | <b>97,468.12</b> | <b>1,00,548.29</b> | <b>Total Disbursements -</b><br>(Ref. Statement 21) | <b>97,014.58</b> | <b>96,775.40</b> |
| Deficit in Public<br>Account                                      | ...              | ...                | Surplus in Public<br>Account                        | 453.54           | 3,772.89         |
| <b>Opening Cash<br/>Balance</b>                                   | <b>63.82</b>     | <b>(-)5.67</b>     | <b>Closing Cash<br/>Balance</b>                     | <b>34.78</b>     | <b>63.82</b>     |
| Increase in cash<br>Balance                                       | ...              | 69.49              | Decrease in Cash<br>Balance                         | 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 in 21 in Volume II

## ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES

|  | On 31 March 2023    | On 31 March 2022 |
|--|---------------------|------------------|
|  | <i>(₹ in Crore)</i> |                  |
| <b>(a) General Cash Balances-</b>  |                     |                  |
| 1. Cash in Treasuries  | ...                 | ...              |
| 2. Deposits with Reserve Bank  | 34.78               | 63.82            |
| 3. Deposits with other Banks   | ...                 | ...              |
| 4. Remittances in Transit  | ...                 |                  |
| <b>Total</b>   | 34.78               | 63.82            |
| 5. Investments held in Cash Balance Investment Account (Major Head 8673)   | 2,283.41            | 55.45            |
| <b>Total- (a)</b>  | 2,318.19            | 119.27           |
| <b>(b) Other Cash Balances and Investments</b>   |                     |                  |
| 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   | 8,600.17            | 7,975.19         |
| <b>Total-(b)</b>   | 8,600.57            | 7,975.59         |
| <b>Total-(a) +(b)</b>  | 10,918.76           | 8,094.86         |

There was a net difference of ₹0.97 crore (Debit) between the figures reflected in the accounts ₹34.78 crore (Debit) and that intimated by the Reserve Bank of India ₹33.81 crore (Credit), 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.

|                                   |                     |               |            |
|-----------------------------------|---------------------|---------------|------------|
|                                   | <i>(₹ in Crore)</i> |               |            |
|                                   | <b>Debit</b>        | <b>Credit</b> | <b>Net</b> |
| i) Difference as on 31 March 2023 | 7.44                | 6.47          | 0.97DR     |
| ii) Difference as on 31 May 2023  | 7.36                | 6.31          | 1.05DR     |



## 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<sup>(1)</sup> 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<sup>(2)</sup>.

(b) The Operative limit of Special Drawing Facility of Government of Telangana was ₹608.97 crore as on 31 March 2023. The limit for Ways and Means advances for the state was ₹1,728.00 crore as on 31 March 2023.

**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 24 days from 01 April 2022 to 31 March 2023.**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2022 to 31 March 2023 is given below :-

|       |  |                   |
|-------|--|-------------------|
| (i)   | Number of days on which the minimum balance was maintained without taking any advance  | 24 <sup>(3)</sup> |
| (ii)  | Number of days on which the minimum balance was maintained by taking Special Drawing Facility (SDF) alone                        | 27                |
| (iii) | Number of days on which the minimum balance was maintained by taking Ways and Means Advance (WMA) after exhausting SDF.          | 196               |
| (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  | 118               |

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(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2023 but worked out by 15 April 2023 and not simply the daily Balance on 31 March.

(2) An amount of ₹94.01 crore was paid towards interest on Special Drawing Facility/Ways and Means Advances/Overdraft during the year 2022-23.

(3) The dates on which Special Drawing Facility availed was inclusive of dates on which Ways and Means advances and Overdrafts were drawn. Hence the number of days on which minimum balance was maintained without taking any advance was 24 (365- 341).

## 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)*

| Month          | Special Drawing Facility |                 | Ways And Means Advances <sup>(1)</sup> |                  | Overdraft <sup>(2)</sup> |                  |
|----------------|--------------------------|-----------------|--|------------------|--------------------------|------------------|
|                | No. of days              | Amount          | No. of days                            | Amount           | No. of days              | Amount           |
| April 2022     | 7                        | 1,539.71        | 12                                     | 3,380.47         | 11                       | 1,174.05         |
| May 2022       | 0                        | 33.84           | 13                                     | 3,395.31         | 18                       | 2,790.34         |
| June 2022      | 1                        | 89.94           | 22                                     | 4,449.71         | 7                        | 2,104.89         |
| July 2022      | 1                        | 561.09          | 12                                     | 3,868.06         | 18                       | 5,053.49         |
| August 2022    | 4                        | 1,488.08        | 24                                     | 5,710.60         | 2                        | 645.52           |
| September 2022 | 1                        | 1,350.51        | 22                                     | 5,202.23         | 7                        | 2,504.12         |
| October 2022   | 0                        | 0.63            | 22                                     | 4,079.40         | 9                        | 1,659.13         |
| November 2022  | 4                        | 132.51          | 13                                     | 2,980.97         | 5                        | 893.47           |
| December 2022  | 5                        | 1,253.63        | 15                                     | 2,426.51         | 3                        | 581.40           |
| January 2023   | 1                        | 1,232.52        | 13                                     | 4,148.38         | 16                       | 4,364.05         |
| February 2023  | 1                        | 138.91          | 16                                     | 4,688.11         | 11                       | 3,113.89         |
| March 2023     | 2                        | 665.34          | 12                                     | 3,241.14         | 11                       | 1,880.71         |
| <b>Total</b>   | <b>27</b>                | <b>8,486.71</b> | <b>196</b>                             | <b>47,570.89</b> | <b>118</b>               | <b>26,765.06</b> |

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

*(₹ in Crore)*

|  | Balance as on<br>01 April 2022 | Purchases       | Sales           | Balance on<br>31 March 2023 | Interest<br>realised |
|--|--------------------------------|-----------------|-----------------|-----------------------------|----------------------|
| Short-term investments-<br>Government of India | 55.45                          | 9,639.25        | 7,411.30        | 2,283.40                    | ...                  |
| Treasury Bills                                 |                                |                 |                 |                             |                      |
| On account of rounding                         |                                |                 |                 | 0.01                        |                      |
| <b>Total</b>                                   | <b>55.45</b>                   | <b>9,639.25</b> | <b>7,411.30</b> | <b>2,283.41</b>             | <b>...</b>           |

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

<sup>(1)</sup> After exhausting special drawing facility.

<sup>(2)</sup> 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            |                    |
|-----------------|--|--------------------|--------------------|
|                 |  | 2022-23            | 2021-22            |
|                 |  | (₹ in Crore)       |                    |
| <b>A.</b>       | <b>Tax Revenue-</b>                                      |                    |                    |
| <b>A.1</b>      | <b>Own Tax Revenue-</b>                                  | <b>1,06,948.93</b> | <b>91,271.37</b>   |
|                 | State Goods and Services Tax(SGST)                       | 36,248.41          | 28,916.87          |
|                 | Other Taxes on Income and Expenditure                    | 721.53             | 586.96             |
|                 | Land Revenue   | 0.27               | 0.26               |
|                 | Stamps and Registration Fees                             | 14,228.18          | 12,372.73          |
|                 | Taxes on Immovable property other than Agricultural land | 0.03               | 0.64               |
|                 | State Excise   | 18,470.45          | 17,482.19          |
|                 | Taxes on Sales, Trade etc.                               | 29,604.21          | 26,973.83          |
|                 | Taxes on Vehicles  | 6,736.91           | 4,380.61           |
|                 | Taxes on Goods and Passengers                            | 27.18              | 7.64               |
|                 | Taxes and Duties on Electricity                          | 886.41             | 547.51             |
|                 | Other Taxes and Duties on Commodities and Services       | 25.35              | 2.13               |
| <b>A.2</b>      | <b>Share of net proceeds of Taxes-</b>                   | <b>19,668.15</b>   | <b>18,720.54</b>   |
|                 | Central Goods and Services Tax (CGST)                    | 5,640.43           | 5,572.98           |
|                 | Corporation Tax  | 6,399.38           | 4,648.87           |
|                 | Taxes on Income other than Corporation Tax               | 6,533.44           | 5,635.32           |
|                 | Other Taxes on Income and Expenditure                    | ...                | 0.04               |
|                 | Taxes on Wealth  | ...                | 1.72               |
|                 | Customs  | 784.66             | 1,505.42           |
|                 | Union Excise Duties                                      | 246.20             | 898.91             |
|                 | Service Tax  | 31.19              | 438.02             |
|                 | Other Taxes and Duties on Commodities and Services       | 32.85              | 19.26              |
| <b>Total- A</b> |  | <b>1,26,617.08</b> | <b>1,09,991.91</b> |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

#### I. Tax and Non Tax Receipts

| Description                                     | Actuals  |              |
|---|----------|--------------|
|   | 2022-23  | 2021-22      |
|   |          | (₹ in Crore) |
| <b>B. Non-Tax Revenue-</b>                      |          |              |
| Miscellaneous General Services                  | 9,800.00 | 3,924.95     |
| Non-ferrous Mining and Metallurgical Industries | 7,493.94 | 2,296.36     |
| Education, Sports, Art and Culture              | 343.13   | 495.38       |
| Forestry and Wild Life                          | 304.72   | 26.52        |
| Interest Receipts                               | 267.30   | 20.30        |
| Medical and Public Health                       | 245.65   | 406.49       |
| Crop Husbandry                                  | 177.77   | 10.23        |
| Police  | 174.69   | 161.90       |
| Other Administrative Services                   | 141.95   | 128.26       |
| Major Irrigation                                | 141.18   | 19.04        |
| Housing   | 78.66    | 1.45         |
| Dividends and Profits                           | 78.40    | 51.98        |
| Labour and Employment                           | 76.12    | 71.26        |
| Industries                                      | 70.75    | ...          |
| Other General Economic Services                 | 48.96    | 33.54        |
| Civil Supplies                                  | 18.02    | 11.74        |
| Other Social Services                           | 15.43    | 1,013.79     |
| Power   | 11.97    | 10.65        |
| Land Reforms                                    | 9.80     | 0.70         |
| Urban Development                               | 9.13     | 92.70        |
| Public Works                                    | 6.97     | 5.76         |
| Co-operation                                    | 6.92     | 6.87         |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

#### I. Tax and Non Tax Receipts

| Description  | Actuals          |                 |
|--|------------------|-----------------|
|  | 2022-23          | 2021-22         |
|  |                  | (₹ in Crore)    |
| Minor Irrigation   | 5.11             | 7.36            |
| Civil Aviation   | 4.90             | 4.67            |
| Contributions and Recoveries towards Pension and other Retirement Benefits | 4.37             | 2.62            |
| Tourism  | 3.94             | 2.69            |
| Medium Irrigation  | 2.92             | 4.91            |
| Roads and Bridges  | 2.39             | 18.02           |
| Social Security and Welfare  | 1.98             | 1.86            |
| Water Supply and Sanitation  | 1.78             | 1.00            |
| Fisheries  | 1.61             | 2.16            |
| Other Rural Development Programmes   | 1.22             | 11.46           |
| Village and Small Industries   | 0.79             | 0.30            |
| Stationery and Printing  | 0.50             | 0.42            |
| Animal Husbandry   | 0.38             | 0.57            |
| Information and Publicity  | 0.37             | 9.17            |
| Family Welfare   | 0.15             | 0.05            |
| Jails  | 0.11             | 0.27            |
| Other Agricultural Programmes  | ...              | 0.01            |
| <b>Total- B</b>  | <b>19,553.98</b> | <b>8,857.41</b> |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description  | Actuals            |                    |
|--|--------------------|--------------------|
|  | 2022-23            | 2021-22            |
|  |                    | (₹ in Crore)       |
| <b>C. Grants-</b>  |                    |                    |
| <b>Grants-in-aid from Central</b>  |                    |                    |
| <b>Centrally Sponsored Schemes</b>   |                    |                    |
| Central Assistance/Share   | 5,387.47           | 4,445.58           |
| Externally Aided Projects-Grants for Centrally Sponsored Schemes           | ...                | 15.61              |
| <b>Finance Commission Grants</b>   |                    |                    |
| Grants for Rural Local Bodies  | 2,097.50           | 1,100.70           |
| Grants for Urban Local Bodies  | 717.50             | 327.43             |
| Grants in aid for State Disaster Response Fund                             | 188.80             | 359.20             |
| Grants for Health Sector   | 419.19             | ...                |
| <b>Other Transfer/Grants to States/Union Territories with Legislatures</b> |                    |                    |
| Grants under Proviso to Article 275(1) of the Constitution                 | 31.14              | 20.50              |
| Grants from Central Road Fund  | 275.89             | 261.88             |
| Grants to cover gap in resources   | 0.21               | ...                |
| Special Assistance   | ...                | 82.14              |
| Compensation for loss of revenue arising out of implementation of GST      | 4,061.51           | 2,006.22           |
| <b>Total- C</b>  | <b>13,179.21</b>   | <b>8,619.26</b>    |
| <b>Total Revenue Receipts (A+B+C)</b>                                      | <b>1,59,350.27</b> | <b>1,27,468.58</b> |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description   | Actuals                          |                    |
|---|----------------------------------|--------------------|
|   | 2022-23                          | 2021-22            |
| <b>III. Capital , Public Debt and other Receipts</b>                          |                                  | (₹ in Crores)      |
| <b>D. Capital Receipts-</b>   |                                  |                    |
| <b>Miscellaneous Capital Receipts-</b>  |                                  |                    |
| Others  | ...                              | ...                |
| Disinvestment Proceeds  | ...                              | ...                |
| <b>Total- D</b>   | ...                              | ...                |
| <b>E. Public Debt</b>   |                                  |                    |
| <b>Internal Debt of the State Government-</b>                                 |                                  |                    |
| Market Loans  | 40,150.00                        | 45,716.00          |
| Loans from the National Bank for Agricultural and Rural Development           | 1,409.98                         | 1,276.59           |
| Loans from National Co-operative Development Corporation                      | ...                              | 1.94               |
| Ways and Means Advances from the Reserve Bank of India                        | 82,822.66                        | 67,274.40          |
| <b>Loans and Advances from the Central Government-</b>                        |                                  |                    |
| Non-Plan Loans  | ...                              | ...                |
| Loans for State Plan/Union territory Plan Schemes (Block loans)               | ...                              | ...                |
| Loans for Central Plan Schemes  | ...                              | ...                |
| Loans for Centrally Sponsored Plan Schemes                                    | ...                              | ...                |
| Pre-1984-85 Loans   | ...                              | ...                |
| Other Loans for States/Union Territory with Legislature Schemes (Block Loans) | 2,500.98                         | 4,783.63           |
| <b>Total- E</b>   | <b>1,26,883.62</b>               | <b>1,19,052.56</b> |
| <b>F. Loans and Advances by State Government (Recoveries)</b>                 | 628.84                           | 47.70              |
| <b>G. Inter-State Settlement</b>  | ...                              | ...                |
| <b>Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>                   | <b>2,86,862.73<sup>(#)</sup></b> | <b>2,46,568.84</b> |

(#) Differs from rounding off of absolute figure by ₹(-)0.02 crore

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION

| Description   | Revenue                | Capital         | L & A | Total            |
|---|------------------------|-----------------|-------|------------------|
| (₹ in Crore)  |                        |                 |       |                  |
| <b>A. General Services</b>  |                        |                 |       |                  |
| <b>A.1 Organs of State</b>  |                        |                 |       |                  |
| Parliament/State/Union Territory Legislatures                         | 99.40                  | ...             | ...   | 99.40            |
| President, Vice-President/Governor, Adminstrator of Union Territories | 19.86                  | ...             | ...   | 19.86            |
| Council of Ministers  | 28.85                  | ...             | ...   | 28.85            |
| Administration of Justice   | 908.44                 | ...             | ...   | 908.44           |
| Elections   | 35.15                  | ...             | ...   | 35.15            |
| <b>A.2 Fiscal Services</b>  |                        |                 |       |                  |
| Land Revenue  | 110.53                 | ...             | ...   | 110.53           |
| Stamps and Registration   | 184.80                 | ...             | ...   | 184.80           |
| State Excise  | 332.58                 | ...             | ...   | 332.58           |
| Taxes on Sales, Trade etc.  | 283.85                 | ...             | ...   | 283.85           |
| Taxes on Vehicles   | 128.35                 | ...             | ...   | 128.35           |
| Other Taxes and Duties on Commodities and Services                    | 8.74                   | ...             | ...   | 8.74             |
| <b>A.3 Interest Payments and Servicing of Debt</b>                    |                        |                 |       |                  |
| Interest Payments   | 21,821.21              | ...             | ...   | 21,821.21        |
| <b>A.4 Administrative Services</b>                                    |                        |                 |       |                  |
| Public Service Commission   | 34.74                  | ...             | ...   | 34.74            |
| Secretariat - General Services  | 214.81                 | ...             | ...   | 214.81           |
| District Administration   | 971.16                 | ...             | ...   | 971.16           |
| Treasury and Accounts Administration                                  | 258.47                 | ...             | ...   | 258.47           |
| Police  | 7,993.54               | 433.08          | ...   | 8,426.62         |
| Jails   | 148.48                 | ...             | ...   | 148.48           |
| Stationery and Printing   | 69.77                  | ...             | ...   | 69.77            |
| Public Works  | 282.94                 | 697.53          | ...   | 980.47           |
| Vigilance   | 45.00                  | ...             | ...   | 45.00            |
| Other Administrative Services   | 241.94                 | 77.03           | ...   | 318.97           |
| <b>A.5 Pensions and Miscellaneous General Services</b>                |                        |                 |       |                  |
| Pensions and Other Retirement Benefits                                | 15,816.14 <sup>#</sup> | ...             | ...   | 15,816.14        |
| Miscellaneous General Services  | (-)14.14 <sup>*</sup>  | ...             | ...   | (-)14.14         |
| <b>Total-General Services</b>   | <b>50,024.61</b>       | <b>1,207.64</b> |       | <b>51,232.25</b> |

\* Minus balance was due to transfer of pension apportionment transferred from Andhra Pradesh.

<sup>#</sup> Includes pension paid from GIA (₹11.98 Crore)



#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION

| Description                  |   | Revenue          | Capital         | L & A           | Total            |
|------------------------------|---|------------------|-----------------|-----------------|------------------|
|                              |   |                  |                 |                 | (₹ in Crore)     |
| <b>B.</b>                    | <b>Social Services</b>  |                  |                 |                 |                  |
| <b>B.1</b>                   | <b>Education, Sports, Art and Culture</b>   |                  |                 |                 |                  |
|                              | General Education   | 16,483.18        | 573.16          | ...             | 17,056.34        |
|                              | Technical Education   | 376.64           | 3.00            | ...             | 379.64           |
|                              | Sports and Youth Services   | 103.68           | 8.42            | ...             | 112.10           |
|                              | Art and Culture   | 180.32           | ...             | ...             | 180.32           |
| <b>B.2</b>                   | <b>Health and Family Welfare</b>  |                  |                 |                 |                  |
|                              | Medical and Public Health   | 5,037.83         | 805.64          | 473.77          | 6,317.24         |
|                              | Family Welfare  | 2,410.14         | 76.11           | ...             | 2,486.25         |
| <b>B.3</b>                   | <b>Water Supply, Sanitation, Housing and Urban Development</b>                              |                  |                 |                 |                  |
|                              | Water Supply and Sanitation   | 1,280.80         | 941.38          | 2,723.78        | 4,945.96         |
|                              | Housing   | 298.65           | 14.93           | 1,510.90        | 1,824.48         |
|                              | Urban Development   | 4,284.97         | ...             | 1,500.00        | 5,784.97         |
| <b>B.4</b>                   | <b>Information and Broadcasting</b>   |                  |                 |                 |                  |
|                              | Information and Publicity   | 235.40           | ...             | ...             | 235.40           |
| <b>B.5</b>                   | <b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b> |                  |                 |                 |                  |
|                              | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities        | 11,537.30        | 245.22          | ...             | 11,782.52        |
| <b>B.6</b>                   | <b>Labour and Labour welfare</b>  |                  |                 |                 |                  |
|                              | Labour, Employment and Skill Development  | 314.26           | ...             | ...             | 314.26           |
| <b>B.7</b>                   | <b>Social Welfare and Nutrition</b>   |                  |                 |                 |                  |
|                              | Social Security and Welfare   | 12,180.51        | 56.60           | ...             | 12,237.11        |
|                              | Nutrition   | 2,347.76         | ...             | ...             | 2,347.76         |
|                              | Relief on account of Natural Calamities   | 251.73           | ...             | ...             | 251.73           |
| <b>B.8</b>                   | <b>Others</b>   |                  |                 |                 |                  |
|                              | Other Social Services   | 192.66           | 1.64            | ...             | 194.30           |
|                              | Secretariat-Social Services   | 48.34            | ...             | ...             | 48.34            |
| <b>Total-Social Services</b> |   | <b>57,564.17</b> | <b>2,726.10</b> | <b>6,208.45</b> | <b>66,498.72</b> |
| <b>C.</b>                    | <b>Economic Services</b>  |                  |                 |                 |                  |
| <b>C.1</b>                   | <b>Agriculture and Allied Activities</b>  |                  |                 |                 |                  |
|                              | Crop Husbandry  | 17,030.74        | 2.53            | 1,307.66        | 18,340.93        |
|                              | Soil and Water Conservation   | 21.53            | ...             | ...             | 21.53            |
|                              | Animal Husbandry  | 557.42           | 0.51            | 807.80          | 1,365.73         |
|                              | Dairy Development   | 1.71             | ...             | 78.39           | 80.10            |

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION

| Description  |   | Revenue   | Capital  | L & A     | Total     |
|--------------|---|-----------|----------|-----------|-----------|
| (₹ in Crore) |   |           |          |           |           |
|              | Fisheries                                       | 75.82     | 5.07     | 167.29    | 248.18    |
|              | Forestry and Wild Life                          | 394.98    | 88.40    | ...       | 483.38    |
|              | Food Storage and Warehousing                    | 16.78     | ...      | ...       | 16.78     |
|              | Agricultural Research and Education             | 449.76    | ...      | ...       | 449.76    |
|              | Co-operation                                    | 132.84    | ...      | ...       | 132.84    |
|              | Other Agricultural Programmes                   | 47.15     | ...      | ...       | 47.15     |
| <b>C.2</b>   | <b>Rural Development</b>                        |           |          |           |           |
|              | Special Programmes for Rural Development        | 291.20    | ...      | ...       | 291.20    |
|              | Land Reforms                                    | 14.82     | ...      | ...       | 14.82     |
|              | Other Rural Development Programmes              | 5,732.96  | 1,946.29 | ...       | 7,679.25  |
| <b>C.4</b>   | <b>Irrigation and Flood Control</b>             |           |          |           |           |
|              | Major Irrigation                                | 384.98    | 7,427.47 | 10,767.97 | 18,580.42 |
|              | Medium Irrigation                               | ...       | 41.63    | ...       | 41.63     |
|              | Minor Irrigation                                | 32.02     | 676.85   | ...       | 708.87    |
|              | Command Area Development                        | 16.22     | ...      | ...       | 16.22     |
|              | Flood Control and Drainage                      | ...       | 2.11     | ...       | 2.11      |
| <b>C.5</b>   | <b>Energy</b>                                   |           |          |           |           |
|              | Power   | 17,678.11 | ...      | 771.23    | 18,449.34 |
|              | New and Renewable Energy                        | 1.09      | ...      | ...       | 1.09      |
| <b>C.6</b>   | <b>Industry and Minerals</b>                    |           |          |           |           |
|              | Village and Small Industries                    | 191.47    | ...      | ...       | 191.47    |
|              | Industries                                      | 803.04    | ...      | ...       | 803.04    |
|              | Non-Ferrous Mining and Metallurgical Industries | 66.98     | ...      | ...       | 66.98     |
|              | Consumer Industries                             | ...       | 5.00     | ...       | 5.00      |
|              | Other Industries                                | 11.74     | 159.89   | 212.71    | 384.34    |
| <b>C.7</b>   | <b>Transport</b>                                |           |          |           |           |
|              | Civil Aviation                                  | 79.33     | ...      | ...       | 79.33     |
|              | Roads and Bridges                               | 845.67    | 1,554.85 | ...       | 2,400.52  |
|              | Road Transport                                  | 458.50    | 122.50   | 892.81    | 1,473.81  |
| <b>C.9</b>   | <b>Science, Technology and Environment</b>      |           |          |           |           |
|              | Other Scientific Research                       | 13.03     | ...      | ...       | 13.03     |
|              | Ecology and Environment                         | 0.84      | ...      | ...       | 0.84      |
| <b>C.10</b>  | <b>General Economic Services</b>                |           |          |           |           |
|              | Secretariat-Economic Services                   | 218.47    | ...      | ...       | 218.47    |
|              | Tourism   | 34.58     | ...      | ...       | 34.58     |

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION

| Description  | Revenue            | Capital          | L & A              | Total                            |
|--|--------------------|------------------|--------------------|----------------------------------|
| <i>(₹ in Crore)</i>  |                    |                  |                    |                                  |
| Foreign Trade and Export Promotion   | 1.31               | ...              | ...                | 1.31                             |
| Census, Surveys and Statistics   | 82.36              | ...              | ...                | 82.36                            |
| Civil Supplies   | 112.65             | ...              | ...                | 112.65                           |
| Other General Economic Services  | 17.75              | 1,913.75         | ...                | 1,931.50                         |
| <b>Total- Economic Services</b>  | <b>45,817.85</b>   | <b>13,946.85</b> | <b>15,005.86</b>   | <b>74,770.56</b>                 |
| <b>E. Public Debt-</b>   |                    |                  |                    |                                  |
| Internal Debt of the State Government  |                    | ...              | 94,294.02          | 94,294.02                        |
| Loans and Advances from the Central Government   |                    | ...              | 515.73             | 515.73                           |
| <b>F. Loans to Government Servants</b>   |                    |                  |                    |                                  |
| Loans to Government Servants   | ...                | ...              | 34.10              | 34.10                            |
| <b>Total-Grants in Aid &amp; Contributions, Loans to Government Servants and Public Debt</b> | ...                | ...              | 94,843.85          | 94,843.85                        |
| <b>Total- Consolidated Fund Expenditure</b>  | <b>1,53,406.63</b> | <b>17,880.59</b> | <b>1,16,058.16</b> | <b>2,87,345.38<sup>(#)</sup></b> |

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

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE

| Object of Expenditure                        | 2022-23    |          |           | 2021-22   |          |           | 2020-21   |          |           |
|--|------------|----------|-----------|-----------|----------|-----------|-----------|----------|-----------|
|  | Revenue    | Capital  | Total     | Revenue   | Capital  | Total     | Revenue   | Capital  | Total     |
| <i>(₹ in Crore)</i>                          |            |          |           |           |          |           |           |          |           |
| Grants-in-Aid                                | 69,311.76  | 5.09     | 69,316.85 | 61,399.40 | 0.30     | 61,399.70 | 54,283.55 | 0.55     | 54,284.10 |
| Salaries                                     | 25,178.67  | 590.39   | 25,769.06 | 21,650.61 | 499.06   | 22,149.67 | 17,379.26 | 358.59   | 17,737.85 |
| Pensionary Charges                           | 24,465.16* | ...      | 24,465.16 | 23,192.16 | ...      | 23,192.16 | 18,500.00 | ...      | 18,500.00 |
| Interest                                     | 21,754.80  | ...      | 21,754.80 | 19,121.67 | ...      | 19,121.67 | 16,796.08 | ...      | 16,796.08 |
| Subsidies                                    | 9,633.66   | ...      | 9,633.66  | 10,218.05 | ...      | 10,218.05 | 9,565.95  | ...      | 9,565.95  |
| Scholarships and Stipends                    | 2,034.71   | ...      | 2,034.71  | 2,579.46  | ...      | 2,579.46  | 1,800.10  | ...      | 1,800.10  |
| Other Contractual Services                   | 1,944.59   | 26.10    | 1,970.69  | 1,409.84  | 22.21    | 1,432.05  | 1,035.07  | 21.61    | 1,056.68  |
| Professional Services                        | 1,793.14   | 3.05     | 1,796.19  | 1,948.95  | 5.41     | 1,954.36  | 1,651.51  | 0.66     | 1,652.17  |
| Cost of Ration / Diet Charges                | 1,481.12   | ...      | 1,481.12  | 1,289.83  | ...      | 1,289.83  | 906.60    | ...      | 906.60    |
| Contributions                                | 1,120.19   | ...      | 1,120.19  | 1,199.19  | ...      | 1,199.19  | 771.18    | ...      | 771.18    |
| Other Charges                                | 1,005.34   | 2,607.71 | 3,613.05  | 1,064.17  | 3,047.83 | 4,112.00  | 3,987.90  | 3,055.23 | 7,043.13  |
| Minor Works                                  | 988.95     | 90.12    | 1,079.07  | 1,203.75  | 153.81   | 1,357.56  | 533.61    | 163.27   | 696.88    |
| Office Expenses                              | 716.43     | 20.95    | 737.38    | 618.27    | 30.39    | 648.66    | 515.59    | 16.39    | 531.98    |
| Supplies and Materials                       | 475.59     | 99.99    | 575.58    | 415.67    | 43.14    | 458.81    | 289.46    | 1.50     | 290.96    |
| Transfer to Reserve Funds                    | 251.73     | ...      | 251.73    | 478.93    | ...      | 478.93    | 598.67    | ...      | 598.67    |
| Rents, Rates and Taxes                       | 197.01     | 1.03     | 198.04    | 385.76    | 1.81     | 387.57    | 240.97    | 0.63     | 241.60    |
| PRC Arrears                                  | 188.56     | 5.85     | 194.41    | 2.51      | ...      | 2.51      | 84.14     | 0.23     | 84.37     |
| Advertisements, Sales and Publicity Expenses | 177.85     | 5.67     | 183.52    | 58.15     | 31.59    | 89.74     | 83.94     | 4.55     | 88.49     |
| Petrol, Oil and Lubricants                   | 169.81     | 1.16     | 170.97    | 158.25    | 1.45     | 159.70    | 104.72    | 0.62     | 105.34    |
| Domestic Travel Expenses                     | 135.64     | 0.95     | 136.59    | 300.87    | 2.62     | 303.49    | 269.90    | 5.02     | 274.92    |
| Work Charged Establishment                   | 130.51     | 79.50    | 210.01    | 118.58    | 75.86    | 194.44    | 115.98    | 55.22    | 171.20    |
| Wages  | 94.48      | 1.00     | 95.48     | 59.55     | 1.19     | 60.74     | 64.05     | 1.18     | 65.23     |

\*This includes all expenditure booked under the detailed head '040-Pensionary Charges' across Major Heads like 2071 (₹24,459.79 crore), 2075 (₹0.58 crore) and 2235 (₹4.8 crore).

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE

| Object of Expenditure                  | 2022-23            |                  |                                  | 2021-22            |                  |                    | 2020-21            |                  |                    |
|--|--------------------|------------------|----------------------------------|--------------------|------------------|--------------------|--------------------|------------------|--------------------|
|  | Revenue            | Capital          | Total                            | Revenue            | Capital          | Total              | Revenue            | Capital          | Total              |
| <i>(₹ in Crore)</i>                    |                    |                  |                                  |                    |                  |                    |                    |                  |                    |
| User Charges                           | 48.42              | ...              | 48.42                            | 47.00              | ...              | 47.00              | 35.01              | ...              | 35.01              |
| Motor Vehicles                         | 35.97              | 0.40             | 36.37                            | 77.98              | 2.85             | 80.83              | 22.29              | 0.30             | 22.59              |
| Secret Service Expenditure             | 31.95              | ...              | 31.95                            | 30.75              | ...              | 30.75              | 29.05              | ...              | 29.05              |
| Publications                           | 26.72              | ...              | 26.72                            | 13.22              | ...              | 13.22              | 17.94              | ...              | 17.94              |
| Clothing, Tentage and Stores           | 19.42              | ...              | 19.42                            | 21.17              | 0.03             | 21.20              | 36.46              | ...              | 36.46              |
| Machinery and Equipment                | 18.96              | 207.17           | 226.13                           | 24.55              | 196.47           | 221.02             | 43.76              | 147.57           | 191.33             |
| Other Administrative Expenses          | 9.61               | 0.17             | 9.78                             | 8.84               | 0.06             | 8.90               | 5.94               | ...              | 5.94               |
| Arms and Ammunition                    | 3.28               | 1.16             | 4.44                             | 7.97               | 1.71             | 9.68               | 7.18               | 1.04             | 8.22               |
| Rewards                                | 1.56               | ...              | 1.56                             | 3.56               | ...              | 3.56               | 3.57               | ...              | 3.57               |
| Foreign Travel Expenses                | 0.37               | ...              | 0.37                             | 0.07               | ...              | 0.07               | 0.06               | ...              | 0.06               |
| Write Off                              | 0.16               | ...              | 0.16                             | 0.71               | ...              | 0.71               | 0.20               | ...              | 0.20               |
| Major Works                            | ...                | 14,080.24        | 14,080.24                        | ...                | 15,973.43        | 15,973.43          | ...                | 12,334.15        | 12,334.15          |
| Investments                            | ...                | 181.09           | 181.09                           | ...                | 9,034.54         | 9,034.54           | ...                | 18.92            | 18.92              |
| Write back of outstanding cheques      | ...                | (-)0.10          | (-)0.10                          | ...                | ...              | ...                | ...                | ...              | ...                |
| Deduct - Recoveries                    | (-)20.89           | (-)0.01          | (-)20.90                         | (-)27.53           | ...              | (-)27.53           | (-)769.42          | ...              | (-)769.42          |
| Deduct - Recoveries of unspent balance | (-)26.07           | ...              | (-)26.07                         | (-)228.26          | ...              | (-)228.26          | ...                | ...              | ...                |
| Inter Account Transfers                | (-)9,992.52        | (-)128.11        | (-)10,120.63                     | (-)12,050.21       | (-)251.41        | (-)12,301.6        | (-)5,797.89        | (-)265.12        | (-)6,063.01        |
| <b>Total</b>                           | <b>1,53,406.64</b> | <b>17,880.57</b> | <b>1,71,287.21<sup>(#)</sup></b> | <b>1,36,803.44</b> | <b>28,874.35</b> | <b>1,65,677.79</b> | <b>1,23,212.38</b> | <b>15,922.11</b> | <b>1,39,134.49</b> |

Note: Grants-in Aid under Revenue Account includes expenditure of ₹6,527.57 crore (Salaries ₹5,681.75 crore, Minor works ₹483.68 crore, Professional Services ₹277.92 crore, PRC Arrears ₹36.15 Crore, Other Contractual Services ₹19.75 crore, Other Charges ₹19.73 crore, Wages ₹8.45 crore, Pensionary Charges ₹0.08 crore and Domestic Charges ₹0.06 crore incurred under Minor Heads 191,192,196,197 & 198).

<sup>(#)</sup> Differs from rounding off of absolute figures by ₹(-)0.02 crore

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

( Figures in bold represent un-apportioned expenditure )

| Major Head          | Description  | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|---------------------|--|----------------------------|--|---|----------------------------|--|-------------------------------------|
| ( ₹ in Crore )      |  |                            |  |   |                            |  |                                     |
| <b>A</b>            | <b>Capital Account of General Services</b>                   |                            |  |   |                            |  |                                     |
| 4055                | Capital Outlay on Police                                     | 419.41                     | 2,738.08<br><b>1,030.80</b>            | ...   | 433.08                     | 3,171.16<br><b>1,030.80</b>            | 3.26<br>...                         |
| 4058                | Capital Outlay on Stationery and Printing                    | 0.03                       | 1.36<br><b>6.16</b>                    | ...   | ...                        | 1.36<br><b>6.16</b>                    | (-)100.00<br>...                    |
| 4059                | Capital Outlay on Public Works                               | 446.93                     | 1,464.91<br><b>1,021.68</b>            | ...   | 697.53                     | 2,162.44<br><b>1,021.68</b>            | 56.07<br>...                        |
| 4070                | Capital Outlay on Other Administrative Services              | 95.21                      | 697.69<br><b>814.37</b>                | ...   | 77.03                      | 774.72<br><b>814.37</b>                | (-)19.09<br>...                     |
| <b>Total - A</b>    |  | 961.58                     | 4,902.04<br><b>2,873.01</b>            | ...   | 1,207.64                   | 6,109.68<br><b>2,873.01</b>            | 25.59<br>...                        |
| <b>B</b>            | <b>Capital Account of Social Services</b>                    |                            |  |   |                            |  |                                     |
| <b>(a)</b>          | <b>Capital Account of Education, Sports, Art and Culture</b> |                            |  |   |                            |  |                                     |
| 4202                | Capital Outlay on Education, Sports, Art and Culture         | 49.06                      | 1,958.27<br><b>1,311.07</b>            | ...   | 584.58                     | 2,542.85<br><b>1,311.07</b>            | ...<br>...                          |
| <b>Total- ( a )</b> |  | 49.06                      | 1,958.27<br><b>1,311.07</b>            | ...   | 584.58                     | 2,542.85<br><b>1,311.07</b>            | ...<br>...                          |
| <b>(b)</b>          | <b>Capital Account of Health and Family Welfare</b>          |                            |  |   |                            |  |                                     |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

( Figures in bold represent un-apportioned expenditure )

| Major Head  | Description                                   | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|---|---|----------------------------|--|---|----------------------------|--|-------------------------------------|
| ( ₹ in Crore )  |   |                            |  |   |                            |  |                                     |
| 4210  | Capital Outlay on Medical and Public Health   | 497.95                     | 2,248.32<br><b>1,221.70</b>            | ...   | 805.64                     | 3,053.96<br><b>1,221.70</b>            | 61.79<br>...                        |
| 4211  | Capital Outlay on Family Welfare              | 11.25                      | 11.27<br><b>56.84</b>                  | ...   | 76.11                      | 87.38<br><b>56.84</b>                  | 576.53<br>...                       |
| <b>Total- ( b )</b>   |   | 509.20                     | 2,259.59<br><b>1,278.54</b>            | ...   | 881.75                     | 3,141.34<br><b>1,278.54</b>            | 73.16<br>...                        |
| <b>( c ) Capital Account of Water supply, Sanitation, Housing and Urban Development</b> |   |                            |  |   |                            |  |                                     |
| 4215  | Capital Outlay on Water Supply and Sanitation | 5,328.85                   | 16,938.70<br><b>3,185.93</b>           | ...   | 941.38                     | 17,880.08<br><b>3,185.93</b>           | (-)82.33<br>...                     |
| 4216  | Capital Outlay on Housing                     | 44.90                      | 320.50<br><b>296.81</b>                | ...   | 14.93                      | 335.43<br><b>296.81</b>                | (-)66.75<br>...                     |
| 4217  | Capital Outlay on Urban Development           | ...                        | 8.03<br><b>7.65</b>                    | ...   | ...                        | 8.03<br><b>7.65</b>                    | ...<br>...                          |
| <b>Total- ( c )</b>   |   | 5,373.75                   | 17,267.23<br><b>3,490.39</b>           | ...   | 956.31                     | 18,223.54<br><b>3,490.39</b>           | (-)82.20<br>...                     |
| <b>( d ) Capital Account of Information and Broadcasting</b>                            |   |                            |  |   |                            |  |                                     |
| 4220  | Capital Outlay on Information and Publicity   | ...                        | 13.78<br><b>6.50</b>                   | ...   | ...                        | 13.78<br><b>6.50</b>                   | ...<br>...                          |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

( Figures in bold represent un-apportioned expenditure )

| Major Head   | Description  | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|--|--|----------------------------|--|---|----------------------------|--|-------------------------------------|
| <b>Total- ( d )</b>  |  |                            |  |   |                            |  |                                     |
|  |  | 0.00                       | 13.78<br><b>6.50</b>                   | ...   | 0.00                       | 13.78<br><b>6.50</b>                   | ...<br>...                          |
| <b>( e ) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b> |  |                            |  |   |                            |  |                                     |
| 4225   | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 398.99                     | 3,241.02<br><b>3,555.63</b>            | ...   | 245.22                     | 3,486.24<br><b>3,555.63</b>            | (-)38.54<br>...                     |
| <b>Total- ( e )</b>  |  | 398.99                     | 3,241.02<br><b>3,555.63</b>            | ...   | 245.22                     | 3,486.24<br><b>3,555.63</b>            | (-)38.54<br>...                     |
| <b>( g ) Capital Account of Social Welfare and Nutrition</b>   |  |                            |  |   |                            |  |                                     |
| 4235   | Capital Outlay on Social Security and Welfare  | 8.80                       | 160.72<br><b>311.85</b>                | ...   | 56.60                      | 217.32<br><b>311.85</b>                | 543.18<br>...                       |
| <b>Total-(g)</b>   |  | 8.80                       | 160.72<br><b>311.85</b>                | ...   | 56.60                      | 217.32<br><b>311.85</b>                | 543.18<br>...                       |
| <b>( h ) Capital Account of other Social Services</b>  |  |                            |  |   |                            |  |                                     |
| 4250   | Capital Outlay on Other Social Services  | 5.39                       | 45.47<br><b>483.22</b>                 | ...   | 1.64                       | 47.11<br><b>483.22</b>                 | (-)69.57<br>...                     |



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

| Major Head       | Description   | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|------------------|---|----------------------------|--|---|----------------------------|--|-------------------------------------|
|                  |   |                            |  |   |                            |  | ( ₹ in Crore )                      |
| <b>Total</b>     | <b>(h)</b>  | 5.39                       | 45.47<br><b>483.22</b>                 | ...   | 1.64                       | 47.11<br><b>483.22</b>                 | (-)69.57<br>...                     |
| <b>Total - B</b> |   | 6,345.19                   | 24,946.08<br><b>10,437.20</b>          | ...   | 2,726.10                   | 27,672.18<br><b>10,437.20</b>          | (-)57.04<br>...                     |
| <b>C</b>         | <b>Capital Account of Economic Services</b>                 |                            |  |   |                            |  |                                     |
| <b>(a)</b>       | <b>Capital Account of Agriculture and Allied Activities</b> |                            |  |   |                            |  |                                     |
| 4401             | Capital Outlay on Crop Husbandry                            | 0.01                       | 1,177.27<br><b>59.07</b>               | ...   | 2.53                       | 1,179.80<br><b>59.07</b>               | 25,200.00<br>...                    |
| 4402             | Capital Outlay on Soil and Water Conservation               | ...                        | ...<br><b>0.01</b>                     | ...   | ...                        | ...<br><b>0.01</b>                     | ...<br>...                          |
| 4403             | Capital Outlay on Animal Husbandry                          | 0.91                       | 117.88<br><b>59.74</b>                 | ...   | 0.51                       | 118.39<br><b>59.74</b>                 | (-)43.96<br>...                     |
| 4404             | Capital Outlay on Dairy Development                         | ...                        | ...<br><b>69.60</b>                    | ...   | ...                        | ...<br><b>69.60</b>                    | ...<br>...                          |
| 4405             | Capital Outlay on Fisheries                                 | 6.36                       | 11.50<br><b>60.97</b>                  | ...   | 5.07                       | 16.57<br><b>60.97</b>                  | (-)20.28<br>...                     |
| 4406             | Capital Outlay on Forestry and Wild Life                    | 134.02                     | 593.97<br><b>113.12</b>                | ...   | 88.40                      | 682.37<br><b>113.12</b>                | (-)34.04<br>...                     |
| 4408             | Capital Outlay on Food Storage and Warehousing              | ...                        | ...<br><b>9.19</b>                     | ...   | ...                        | ...<br><b>9.19</b>                     | ...<br>...                          |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

| <b>Major Head</b>  | <b>Description</b>                                    | <b>Expenditure during 2021-22</b> | <b>Progressive Expenditure ending 2021-22</b> | <b>Amount allocated to Telangana during the year</b> | <b>Expenditure during 2022-23</b> | <b>Progressive Expenditure ending 2022-23</b> | <b>Percentage Increase(+)/ Decrease(-)</b> |
|--|---|-----------------------------------|---|--|-----------------------------------|---|--|
| <b>( ₹ in Crore )</b>  |   |                                   |   |  |                                   |   |  |
| 4415   | Capital Outlay on Agricultural Research and Education | 10.00                             | 24.00<br><b>25.00</b>                         | ...  | ...                               | 24.00<br><b>25.00</b>                         | (-)100.00<br>...                           |
| 4425   | Capital Outlay on Co-operation                        | 1.61                              | 26.04<br><b>325.19</b>                        | ...  | ...                               | 26.04<br><b>325.19</b>                        | (-)100.00<br>...                           |
| 4435   | Capital Outlay on Other Agricultural Programmes       | 4.88                              | 951.90<br><b>51.11</b>                        | ...  | ...                               | 951.90<br><b>51.11</b>                        | (-)100.00<br>...                           |
| <b>Total- ( a )</b>  |   | 157.79                            | 2,902.56<br><b>773.00</b>                     | ...  | 96.51                             | 2,999.07<br><b>773.00</b>                     | (-)38.84<br>...                            |
| <b>( b ) Capital Account of Rural Development</b>            |   |                                   |   |  |                                   |   |  |
| 4515   | Capital Outlay on Other Rural Development Programmes  | 2,599.75                          | 9,445.72<br><b>1,852.76</b>                   | ...  | 1,946.29                          | 11,392.01<br><b>1,852.76</b>                  | (-)25.14<br>...                            |
| <b>Total- ( b )</b>  |   | 2,599.75                          | 9,445.72<br><b>1,852.76</b>                   | ...  | 1,946.29                          | 11,392.01<br><b>1,852.76</b>                  | (-)25.14<br>...                            |
| <b>( d ) Capital Account of Irrigation and Flood Control</b> |   |                                   |   |  |                                   |   |  |
| 4700   | Capital Outlay on Major Irrigation                    | 12,024.63                         | 68,315.07<br><b>87,707.45</b>                 | ...  | 7,427.47                          | 75,742.54<br><b>87,707.45</b>                 | (-)38.23<br>...                            |
| 4701   | Capital Outlay on Medium Irrigation                   | 122.86                            | 1,150.07<br><b>4,868.00</b>                   | ...  | 41.63                             | 1,191.70<br><b>4,868.00</b>                   | (-)66.12<br>...                            |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

( Figures in bold represent un-apportioned expenditure )

| Major Head  | Description                                    | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|---|--|----------------------------|--|---|----------------------------|--|-------------------------------------|
| <i>( ₹ in Crore )</i>                                 |  |                            |  |   |                            |  |                                     |
| 4702  | Capital Outlay on Minor Irrigation             | 1,382.73                   | 9,999.47<br><b>9,547.74</b>            | ...   | 676.85                     | 10,676.32<br><b>9,547.74</b>           | (-)51.05<br>...                     |
| 4705  | Capital Outlay on Command Area Development     | 0.19                       | 1.32<br><b>238.99</b>                  | ...   | ...                        | 1.32<br><b>238.99</b>                  | (-)100.00<br>...                    |
| 4711  | Capital Outlay on Flood Control Projects       | 5.34                       | 296.09<br><b>2,641.02</b>              | ...   | 2.11                       | 298.20<br><b>2,641.02</b>              | (-)60.49<br>...                     |
| <b>Total- ( d )</b>                                   |  | 13,535.75                  | 79,762.02<br><b>1,05,003.20</b>        | ...   | 8,148.06                   | 87,910.08<br><b>1,05,003.20</b>        | (-)39.80<br>...                     |
| <i>( e ) Capital Account of Energy</i>                |  |                            |  |   |                            |  |                                     |
| 4801  | Capital Outlay on Power Projects               | ...                        | 18,490.34<br><b>5,327.94</b>           | ...   | ...                        | 18,490.34<br><b>5,327.94</b>           | ...<br>...                          |
| 4810  | Capital Outlay on New and Renewable Energy     | ...                        | 0.05<br><b>0.59</b>                    | ...   | ...                        | 0.05<br><b>0.59</b>                    | ...<br>...                          |
| <b>Total- ( e )</b>                                   |  | 0.00                       | 18,490.39<br><b>5,328.53</b>           | ...   | 0.00                       | 18,490.39<br><b>5,328.53</b>           | ...<br>...                          |
| <i>( f ) Capital Account of Industry and Minerals</i> |  |                            |  |   |                            |  |                                     |
| 4851  | Capital Outlay on Village and Small Industries | ...                        | 7.75<br><b>75.81</b>                   | ...   | ...                        | 7.75<br><b>75.81</b>                   | ...<br>...                          |
| 4852  | Capital Outlay on Iron and Steel Industries    | ...                        | ...<br><b>4.73</b>                     | ...   | ...                        | ...<br><b>4.73</b>                     | ...<br>...                          |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

| Major Head                                | Description   | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|---|---|----------------------------|--|---|----------------------------|--|-------------------------------------|
| <i>( ₹ in Crore )</i>                     |   |                            |  |   |                            |  |                                     |
| 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                             | 2.00                       | 71.30                                  | ...   | 5.00                       | 76.30                                  | 150.00                              |
| 4875                                      | Capital Outlay on Other Industries                                | 678.99                     | 924.05                                 | ...   | 159.89                     | 1,083.94                               | (-)76.45                            |
| 4885                                      | Other Capital Outlay on Industries and Minerals                   | ...                        | 71.68                                  | ...   | ...                        | 71.68                                  | ...                                 |
| <b>Total- ( f )</b>                       |   | 680.99                     | 1,003.10                               | ...   | 164.89                     | 1,167.99                               | (-)75.79                            |
| <b>( g ) Capital Account of Transport</b> |   |                            | 2,071.12                               |   |                            | 2,071.12                               | ...                                 |
| 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 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|---|---|----------------------------|--|---|----------------------------|--|-------------------------------------|
| <b>( ₹ in Crore )</b>                                   |   |                            |  |   |                            |  |                                     |
| 5053  | Capital Outlay on Civil Aviation                          | 3.19                       | 19.45<br><b>72.24</b>                  | ...   | ...                        | 19.45<br><b>72.24</b>                  | (-)100.00<br>...                    |
| 5054  | Capital Outlay on Roads and Bridges                       | 1,759.33                   | 11,886.64<br><b>17,182.89</b>          | ...   | 1,554.85                   | 13,441.49<br><b>17,182.89</b>          | (-)11.62<br>...                     |
| 5055  | Capital Outlay on Road Transport                          | 937.51                     | 2,158.62<br><b>182.84</b>              | ...   | 122.50                     | 2,281.12<br><b>182.84</b>              | (-)86.93<br>...                     |
| 5056  | Capital Outlay on Inland Water Transport                  | ...                        | ...<br><b>7.81</b>                     | ...   | ...                        | ...<br><b>7.81</b>                     | ...<br>...                          |
| <b>Total- ( g )</b>                                     |   | 2,700.03                   | 14,064.71<br><b>18,311.69</b>          | ...   | 1,677.35                   | 15,742.06<br><b>18,311.69</b>          | (-)37.88<br>...                     |
| <b>(j) Capital Account of General Economic Services</b> |   |                            |  |   |                            |  |                                     |
| 5452  | Capital Outlay on Tourism                                 | ...                        | 19.33<br><b>23.35</b>                  | ...   | ...                        | 19.33<br><b>23.35</b>                  | ...<br>...                          |
| 5453  | Capital Outlay on Foreign Trade and Export Promotion      | ...                        | ...<br><b>13.00</b>                    | ...   | ...                        | ...<br><b>13.00</b>                    | ...<br>...                          |
| 5465  | Investments in General Financial and Trading Institutions | ...                        | ...<br><b>28.96</b>                    | ...   | ...                        | ...<br><b>28.96</b>                    | ...<br>...                          |
| 5475  | Capital Outlay on Other General Economic Services         | 1,893.27                   | 7,995.75<br><b>4,633.85</b>            | ...   | 1,913.75                   | 9,909.50<br><b>4,633.85</b>            | 1.08<br>...                         |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

| Major Head                               | Description | Expenditure during 2021-22 | Progressive Expenditure ending 2021-22 | Amount allocated to Telangana during the year | Expenditure during 2022-23 | Progressive Expenditure ending 2022-23 | Percentage Increase(+)/ Decrease(-) |
|--|-------------|----------------------------|--|---|----------------------------|--|-------------------------------------|
| <b>( ₹ in Crore )</b>                    |             |                            |  |   |                            |  |                                     |
| <b>Total (j)</b>                         |             | 1,893.27                   | 8,015.08<br><b>4,699.16</b>            | ...   | 1,913.75                   | 9,928.83<br><b>4,699.16</b>            | 1.08<br>...                         |
| <b>Total - C</b>                         |             | 21,567.58                  | 1,33,683.58<br><b>1,38,039.46</b>      | ...   | 13,946.85                  | 1,47,630.43<br><b>1,38,039.46</b>      | (-)35.33<br>...                     |
| <b>Total Expenditure Capital Account</b> |             | 28,874.35                  | 1,63,531.70<br><b>1,51,349.67</b>      | ...   | 17,880.59 <sup>(#)</sup>   | 1,81,412.29<br><b>1,51,349.67</b>      | (-)38.07<br>...                     |

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

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

### EXPLANATORY NOTES

1. During the year 2022-23, the Government of Telangana invested ₹181.09 crore in Government Companies. 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<br>(₹ in Crore) | Reasons   |
|-----------------|--|--------------------------|---|
| <b>A.</b>       | <b>Capital Account of General Services</b>                   |                          |   |
| 4059            | Capital Outlay on Public Works                               | 250.60                   | Increase in capital expenditure was mainly due to expenditure under "Construction of Buildings for Secretariat", "Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas" and "Construction of Buildings for Telangana Kala Bharathi and other Departments" |
| <b>B.</b>       | <b>Capital Accounts of Social Services</b>                   |                          |   |
| (a)             | <i>Capital Account of Education, Sports, Art and Culture</i> |                          |   |
| 4202            | Capital Outlay on Education, Sports, Art and Culture         | 535.52                   | Increase of Capital expenditure was mainly under " Civil Works under Samagra Shiksha" and "Strengthening of Infrastructure facilities in 8884 Govt. Schools".   |
| (b)             | <i>Capital Account of Health and Family Welfare</i>          |                          |   |
| 4210            | Capital Outlay on Medical and Public Health                  | 307.69                   | Increase under Capital expenditure was mainly due to expenditure under "Purchase of other than Diagnostic Equipments", "Matching Share for Construction of Super Specialty Hospitals" and "Integrated Hospital Management Services".  |

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**  
**EXPLANATORY NOTES**

The increase was partly offset by decrease under:

|            | Head of Account  | Decrease<br>(₹ in crore) | Reasons   |
|------------|--|--------------------------|---|
| <b>B.</b>  | <b>Capital Account of Social Services</b>  |                          |   |
| <i>(c)</i> | <i>Capital Account of Water Supply, Sanitation, Housing and Urban Development.</i> |                          |   |
| 4215       | Capital Outlay on Water Supply and Sanitation.                                     | 4,387.47                 | Decrease in capital Expenditure is mainly due to decrease in investments in “TDWSCL” and “Mission Bhagiratha”   |
| <b>C.</b>  | <b>Capital Account of Economic Services</b>  |                          |   |
| <i>(b)</i> | <i>Capital Account of Rural Development.</i>                                       |                          |   |
| 4515       | Capital Outlay on Other Rural Development Programmes                               | 653.46                   | The decrease in capital expenditure is mainly due to reduced expenditure under “Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)” and “Construction of Rural Roads”.                |
| <i>(d)</i> | <i>Capital Account of Irrigation and Flood Control</i>                             |                          |   |
| 4700       | Capital Outlay on Major Irrigation   | 4,597.16                 | The decrease in capital expenditure is due to reduced expenditure under “Palamuru- Ranga Reddy Lift Irrigation Scheme, Kaleshwaram Project, Investments in “Kaleshwaram Corporation” and “TSWRIDC”. |



## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities(1)

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

(₹ in Crore)

| Nature of Borrowing  | Balance as on 01 April 2022 | Balance Allocated to Telangana during the year | Receipts During the year | Repayments During the year | Balance as on 31 March 2023 | Net Increase (+) Decrease(-) | Per cent        | As a % of Total Liabilities |
|--|-----------------------------|--|--------------------------|----------------------------|-----------------------------|------------------------------|-----------------|-----------------------------|
| <b>A. Public Debt</b>                                      |                             |  |                          |                            |                             |                              |                 |                             |
| <b>6003 Internal Debt of the State Government</b>          |                             |  |                          |                            |                             |                              |                 |                             |
| Market Loans   | 2,42,454.85                 | ...  | 40,150.00                | 8,336.00                   | 2,74,268.85                 | 31,814.00                    | 13.12           | 76.94                       |
| WMA from the RBI   | ...                         | ...  | 82,822.66                | 82,822.66                  | ...                         | ...                          | ...             | ...                         |
| Bonds  | 8,922.97                    | ...  | ...                      | 892.29                     | 8,030.68                    | (-)892.29                    | (-)10.00        | 2.25                        |
| Loans from Financial Institutions                          | 5,508.28                    | ...  | 1,409.98                 | 1,298.27                   | 5,619.99                    | 111.71                       | 2.03            | 1.58                        |
| Special Securities issued to National Small Savings Fund   | 6,377.77                    | ...  | ...                      | 827.30                     | 5,550.47                    | (-)827.30                    | (-)12.97        | 1.56                        |
| Other Loans  | (-)222.99                   | ...  | ...                      | 117.49                     | ...                         | (-)117.49                    | 52.69           | (-)0.10                     |
| <b>Total 6003 -</b>  | <b>(-)88.20</b>             | <b>(-)88.20</b>                                | <b>(-)88.20</b>          | <b>(-)88.20</b>            | <b>(-)88.20</b>             | <b>(-)88.20</b>              | <b>(-)88.20</b> | <b>(-)88.20</b>             |
| <b>6004 Loans and Advances from the Central Government</b> |                             |  |                          |                            |                             |                              |                 |                             |
| 01 Non-Plan Loans  | 10.04                       | ...  | ...                      | 2.11                       | 7.93                        | (-)2.11                      | (-)21.02        | ...                         |
|  | <b>1.75</b>                 |  |                          |                            | <b>1.75</b>                 |                              |                 |                             |
| 02 Loans for State Plan Schemes                            | 5,711.66                    | ...  | ...                      | 513.62                     | 5,198.04                    | (-)513.62                    | (-)8.99         | 1.46                        |

(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).



## 6. STATEMENT BORROWINGS AND OTHER LIABILITIES

(₹ in Crore)

| Nature of Borrowings                                | Balance as on 01-APR-22 | Balance Allocated to Telangana during the year | Receipts During the year | Repayments During the year | Balance as on 31-MAR-23 | Net Increase (+) Decrease(-) | As a % of Total Liabilities |
|---|-------------------------|--|--------------------------|----------------------------|-------------------------|------------------------------|-----------------------------|
|   |                         |  |                          |                            |                         | Amount                       | Per cent                    |
| Deposits not bearing interest                       | 24,591.38               | ...  | 79,175.25                | 79,542.17                  | 24,224.46               | (-)366.92                    | (-)1.49                     |
|   | <b>4,301.75</b>         |  |                          |                            | <b>4,301.75</b>         |                              |                             |
| <b>Total Other Liabilities</b>                      | 44,122.43               | ...  | 86,919.58                | 84,118.65                  | 46,923.36               | 2,800.93                     | 6.35                        |
|   | <b>4,503.68</b>         |  |                          |                            | <b>4,503.68</b>         |                              |                             |
| <b>Total Public Debt and Other Liabilities(A+B)</b> | 3,21,611.58             | ...  | 2,13,803.20              | 1,78,928.39                | 3,56,486.39             | 34,874.81                    | 10.84                       |
|   | <b>4,422.59</b>         |  |                          |                            | <b>4,422.59</b>         |                              |                             |

### 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). It is stipulated in FRBM Act as amended in Act 8 of 2011 and G.O.Ms.No.71, Finance (BG), dt.1st June 2016 that the outstanding total liabilities do not exceed 25 per cent of the GSDP as fixed for the Financial year 2022-23 as given in the Statement of Fiscal Policy laid on the Table of Telangana State Legislature in February 2023. The total liability of ₹3,49,536.90 crore does not include ₹6,949.49 crore, under 6004-09-101-04-560, towards back to back loans by GoI in lieu of shortfall in GST Compensation. GSDP for the State was ₹13,13,391 crore for the year 2022-23 (as on 1st August 2023). The total liability excluding Guarantees as per Section-2(1) of FRBM Act as *percentage* of GSDP during 2022-23 is 26.61 *per cent*<sup>(1)</sup> against a ceiling of 25 *per cent* fixed.
- (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 2022-23, forty six loans totaling ₹40,150 crore bearing rate of interest varying from 7.45 per cent to 8.02 per cent redeemable between the years 2030 and 2049 were raised. Repayment of twenty market loans with interest rates varying from 8.59% to 9.20% of Andhra Pradesh State Government Stock 2022 and 2023 was made during the year to the extent of ₹8,336 crore.

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

<sup>(1)</sup> ((349537\*100)/1313391=26.61)

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

**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 per cent 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 2022 and to the end of 31 March 2023 are shown below:

| Balance as on<br>01 April 2022 | Additions             | Withdrawals | Balance as on<br>31 March 2023<br>(₹ in Crore) |
|--------------------------------|-----------------------|-------------|--|
| 6,581.07                       | 512.78 <sup>(*)</sup> | ...         | 7,093.85                                       |

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

An amount of ₹7,053.38 crore was invested from the balance of ₹7,093.85 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 Statement 17. An amount of ₹2,500.98 crore towards back to back loans was received during 2022-23 for Scheme for Special Assistance as Loan to States for Capital Expenditure

## 6. STATEMENT OF BORROWINGS 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 ₹13,310.19 crore as on 31 March 2023. The details of these loans are given in Statement 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 2022-23 are as follows.
- |                              |                |
|------------------------------|----------------|
| Receipt under NSSF:          | Nil            |
| Repayments under NSSF:       | ₹ 827.30 crore |
| Interest on Loans from NSSF: | ₹612.61 crore  |

The details of outstanding balances are given in Statement 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 Mar 2023 was ₹31,961.60 crore as shown below. Further details are given in Statement No.s 21 and 22.

| Nature of Obligation   | Balance<br>as on<br>01 Apr 2022 | Balance<br>Allocated to<br>Telangana<br>during the year | Receipts  | Repayments | Balance as on<br>31 March 2023 | Net Increase (+)<br>Decrease(-)<br>during the year |
|--|---------------------------------|---|-----------|------------|--------------------------------|--|
| (i) Interest bearing obligations such as:  |                                 |   |           |            |                                | (₹ in Crore)                                       |
| (a) General and other Reserve Funds -<br>Employees Welfare Fund, State Disaster<br>response Fund, etc. | 2,196.08                        | ...   | 320.18    | 527.11     | 1,989.15                       | (-)206.93  |
| (b) Other Obligations - Deposits of Local<br>Fund, etc.,   | 2,832.57<br><b>201.93</b>       | ...   | 3,066.15  | 1,749.75   | 4,148.97<br><b>201.93</b>      | 1,316.40   |
| (ii) Non-Interest bearing obligations such as<br>Deposits, other Earmarked funds etc.                  | 26,181.58                       | ...   | 80,251.92 | 80,610.02  | 25,823.48                      | (-)358.10  |
|  | <b>4,301.75</b>                 |   |           |            | <b>4,301.75</b>                |  |
| <b>Total</b>   | 31,210.23                       |   | 83,638.25 | 82,886.88  | 31,961.60                      | 751.37   |
|  | <b>4,503.68</b>                 |   |           |            | <b>4,503.68</b>                |  |

## 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 2022 to 31 March 2023 are shown below:

|   | 2022-23            | 2021-22            | Net<br>increase(+)<br>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.                 | 3,24,524.78        | 2,90,401.35        | 3,41,23.43                        |
| (b) On Other Obligations  | 31,961.61          | 31,210.23          | 751.38                            |
| <b>Total (i)</b>  | <b>3,56,486.39</b> | <b>3,21,611.58</b> | <b>3,48,74.81</b>                 |
| (ii) Interest paid by Government  |                    |                    |                                   |
| (a) On Public Debt and Small Savings, Provident Funds etc.              | 21,819.96          | 19,160.12          | 2,659.84                          |
| (a) On Other Obligations  | 1.25               | 1.29               | (-)0.04                           |
| <b>Total (ii)</b>   | <b>21,821.21</b>   | <b>19,161.41</b>   | <b>2,659.80</b>                   |
| (iii) Deduct  |                    |                    |                                   |
| (a) Interest received on Loans and Advances given by Government         | 6.57               | 6.11               | 0.46                              |
| (b) Interest realised on Investment of cash balances                    | ...                | 0.46               | (-)0.46                           |
| <b>Total (iii)</b>  | <b>6.57</b>        | <b>6.57</b>        | <b>...</b>                        |
| (iv) Net Interest charged   | <b>21,814.64</b>   | <b>19,154.28</b>   | <b>2,660.36</b>                   |
| (v) Percentage of Gross Interest (item(ii)) to total revenue receipts   | 13.69              | 15.03              | - 1.34                            |
| (vi) Percentage of net interest(item(iv)) to total revenue receipts     | 13.69              | 15.03              | - 1.34                            |

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

There was an addition in certain other receipts of ₹0.06 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 ₹ 21,814.58 crore on Revenue (which works out to 13.69 *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

|  | 2022-23 | 2021-22 | Net Increase(+)/<br>decrease(-) |
|--|---------|---------|---------------------------------|
|  |         |         | (₹ in Crore)                    |
| Appropriation for reduction or avoidance of debt-contributions to Sinking Fund | NIL     | NIL     | ...                             |



## 7. STATEMENT ON 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)

| Loanee Groups <sup>(1)</sup>                             | (₹ in Crore) |                              |  |               |            |   |   |                              |  |
|--|--------------|------------------------------|--|---------------|------------|---|---|------------------------------|--|
|  | 1            | 2                            | 3  | 4             | 5          | 6   | 7   | 8                            | 9  |
|  |              | Balance as on 1st April 2022 | Balance allocated to Telangana during the year | Disbursements | Repayments | Write off of irrecoverable loans and advances | Balance as on 31st March 2023 (2+3+4)-(5+6) | Net Increase(+)/ Decrease(-) | Interest payment in arrears <sup>(2)</sup> |
| Statutory Corporations Government Companies              |              | 23,065.98                    | ...  | 15,619.25     | 590.27     | ...   | 38,094.96                                   | 15,028.98                    | 2,135.19                                   |
| Universities/Academic Institutions                       |              | <b>7,628.83</b>              | ...  | ...           | ...        | ...   | <b>7,628.83</b>                             | ...                          | ...  |
| Panchayati Raj Institutions                              |              | <b>19.28</b>                 | ...  | ...           | ...        | ...   | <b>19.28</b>                                | ...                          | ...  |
| Municipalities/Municipal Councils/Municipal Corporations |              | <b>46.32</b>                 | ...  | ...           | ...        | ...   | <b>46.32</b>                                | ...                          | ...  |
| Urban Development Authorities                            |              | ...                          | ...  | ...           | ...        | ...   | ...   | ...                          | ...  |
| Housing Boards   |              | <b>144.86</b>                | ...  | ...           | ...        | ...   | <b>144.86</b>                               | ...                          | ...  |
| State Housing Corporations                               |              | 1,632.36                     | ...  | ...           | ...        | ...   | 1,632.36                                    | ...                          | 155.07                                     |
| Co-operative Societies/Co-operative corporations/Banks   |              | <b>3,664.05</b>              | ...  | ...           | ...        | ...   | <b>3,664.05</b>                             | ...                          | ...  |
| Loans to Government Servants                             |              | ...                          | ...  | ...           | ...        | ...   | ...   | ...                          | ...  |
| Others   |              | <b>34.12</b>                 | ...  | 1,510.90      | ...        | ...   | <b>34.12</b>                                | 1,510.90                     | 710.10                                     |
|  |              | 7,474.74                     | ...  | 2,160.38      | ...        | ...   | 8,985.64                                    | 2,160.38                     | 348.32                                     |
|  |              | <b>11,636.04</b>             | ...  | ...           | ...        | ...   | <b>11,636.04</b>                            | ...                          | ...  |
|  |              | 3,666.50                     | ...  | 34.10         | 38.40      | 0.16  | 5,826.88                                    | (-4.46)                      | ...  |
|  |              | <b>1,273.40</b>              | ...  | 1,923.77      | ...        | ...   | <b>1,273.40</b>                             | 1,923.77                     | 1,566.56                                   |
|  |              | 48.94                        | ...  | ...           | ...        | ...   | 44.48                                       | ...                          | ...  |
|  |              | <b>400.07</b>                | ...  | ...           | ...        | ...   | <b>400.07</b>                               | ...                          | ...  |
|  |              | 16,490.12                    | ...  | ...           | ...        | ...   | 18,413.89                                   | ...                          | ...  |
|  |              | <b>3,252.71</b>              | ...  | ...           | ...        | ...   | <b>3,252.71</b>                             | ...                          | ...  |
| <b>Total - F- LOANS AND ADVANCES</b>                     |              | 52,378.64                    | ...  | 21,248.40     | 628.67     | 0.16  | 72,998.21 <sup>#</sup>                      | 20,619.57                    | 4,915.24                                   |
|  |              | <b>28,099.68</b>             | ...  | ...           | ...        | ...   | <b>28,099.68</b>                            | ...                          | ...  |

<sup>(1)</sup> For details, please refer to Statement 18.

<sup>(2)</sup> 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.

<sup>#</sup> 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’:

| Sl.No. | Loanee entity | Year of Sanction | Sanction Order No. | (₹ in Crore) |                  |
|--------|---------------|------------------|--------------------|--------------|------------------|
|        |               |                  |                    | Amount       | Rate of Interest |
| ...    | ...           | ...              | ...                | ...          | ...              |
| ...    | ...           | ...              | ...                | ...          | ...              |

Note: Information for the above Table may be treated as ‘NIL’

## 7. STATEMENT ON 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)

| Sector  | (₹ in Crore) |                               |     |          |     |     |                               |          |          |
|---|--------------|-------------------------------|-----|----------|-----|-----|-------------------------------|----------|----------|
|   | 1            | 2                             | 3   | 4        | 5   | 6   | 7                             | 8        | 9        |
| <b>A. GENERAL SERVICES</b>                              |              |                               |     |          |     |     |                               |          |          |
| Pension and Miscellaneous General Services              |              | 225.84<br><b>0.65</b>         | ... | ...      | ... | ... | 225.84<br><b>0.65</b>         | ...      | 21.45    |
| <b>Total- A GENERAL SERVICES</b>                        |              | 225.84<br><b>0.65</b>         | ... | ...      | ... | ... | 225.84<br><b>0.65</b>         | ...      | 21.45    |
| <b>B. SOCIAL SERVICES</b>                               |              |                               |     |          |     |     |                               |          |          |
| Education, Sports, Art & Culture                        |              | 6.57<br><b>228.51</b>         | ... | ...      | ... | ... | 6.57<br><b>228.51</b>         | ...      | 0.62     |
| Health and Family Welfare                               |              | 2,880.14<br><b>562.15</b>     | ... | 473.77   | ... | ... | 3,353.91<br><b>562.15</b>     | 473.77   | 273.61   |
| Water Supply, Sanitation, Housing and Urban Development |              | 28,127.26<br><b>20,372.50</b> | ... | 5,734.68 | ... | ... | 33,861.94<br><b>20,372.50</b> | 5,734.68 | 2,672.09 |
| Information and Broadcasting                            |              | ....<br><b>44.36</b>          | ... | ...      | ... | ... | ....<br><b>44.36</b>          | ...      | ...      |
| Social Welfare and Nutrition                            |              | 4,700.00<br><b>1,056.90</b>   | ... | ...      | ... | ... | 4,700.00<br><b>1,056.90</b>   | ...      | 446.50   |
| Others  |              | ....<br><b>70.47</b>          | ... | ...      | ... | ... | ....<br><b>70.47</b>          | ...      | ...      |
| <b>Total- B SOCIAL SERVICES</b>                         |              | 35,713.97<br><b>22,334.89</b> | ... | 6,208.45 | ... | ... | 41,922.42<br><b>22,334.89</b> | 6,208.45 | 3,392.82 |

## 7. STATEMENT ON 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)

| Sector                                       | (₹ in Crore) |                              |  |               |            |   |   |                              |                                |
|--|--------------|------------------------------|--|---------------|------------|---|---|------------------------------|--------------------------------|
|  | 1            | 2                            | 3  | 4             | 5          | 6   | 7   | 8                            | 9                              |
|  |              | Balance as on 1st April 2022 | Balance allocated to Telangana during the year | Disbursements | Repayments | Write off of irrecoverable loans and advances | Balance as on 31st March 2023 (2+3+4)-(5+6) | Net Increase(+)/ Decrease(-) | Interest payment in arrears(1) |
| <b>C. ECONOMIC SERVICES</b>                  |              |                              |  |               |            |   |   |                              |                                |
| Agriculture and Allied Services              |              | 4,505.31<br><b>820.99</b>    | ...  | 2,361.14      | ...        | ...   | 6,866.45<br><b>820.99</b>                   | 2,361.14                     | 428.00                         |
| Irrigation & Flood Control                   |              | 5,215.69<br><b>163.35</b>    | ...  | 10,767.97     | ...        | ...   | 15,983.66<br><b>163.35</b>                  | 10,767.97                    | 495.49                         |
| Energy                                       |              | 2,203.56<br><b>2,030.35</b>  | ...  | 771.23        | 590.27     | ...   | 2,384.52<br><b>2,030.35</b>                 | 180.96                       | 153.26                         |
| Industry and Minerals                        |              | 758.33<br><b>862.53</b>      | ...  | 212.71        | ...        | ...   | 971.04<br><b>862.53</b>                     | 212.71                       | 72.04                          |
| Transport                                    |              | 3,313.20<br><b>1,454.92</b>  | ...  | 892.81        | ...        | ...   | 4,206.01<br><b>1,454.92</b>                 | 892.81                       | 314.75                         |
| General Economic Services                    |              | 393.78<br><b>22.44</b>       | ...  | ...           | ...        | ...   | 393.78<br><b>22.44</b>                      | ...                          | 37.41                          |
| <b>Total- C ECONOMIC SERVICES</b>            |              | 16,389.87<br><b>5,354.58</b> | ...  | 15,005.86     | 590.27     | ...   | 30,805.46<br><b>5,354.58</b>                | 14,415.59                    | 1,500.95                       |
| <b>D. LOANS TO GOVERNMENT SERVANTS</b>       |              |                              |  |               |            |   |   |                              |                                |
| Loans to Government Servants                 |              | 48.94<br><b>400.07</b>       | ...  | 34.10         | 38.40      | 0.16  | 44.48<br><b>400.07</b>                      | (-)4.46                      | ...                            |
| <b>Total- D LOANS TO GOVERNMENT SERVANTS</b> |              | 48.94<br><b>400.07</b>       | ...  | 34.10         | 38.40      | 0.16  | 44.48<br><b>400.07</b>                      | (-)4.46                      | ...                            |

## 7. STATEMENT ON 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   | 1 | 2                               | 3   | 4             | 5          | 6  | 7  | 8                                  | 9                                    |
|--|---|---------------------------------|---|---------------|------------|--|--|------------------------------------|--------------------------------------|
|  |   | Balance as on<br>1st April 2022 | Balance<br>allocated to<br>Telangana during<br>the year | Disbursements | Repayments | Write off of<br>irrecoverable<br>loans and<br>advances | Balance as on<br>31st March<br>2023<br>(2+3+4)-(5+6) | Net<br>Increase(+)/<br>Decrease(-) | Interest<br>payment in<br>arrears(1) |
| <b>E. LOANS FOR MISCELLANEOUS PURPOSES</b>       |   |                                 |   |               |            |  |  |                                    |                                      |
| Loans for Miscellaneous Purposes                 |   | ...                             | ...   | ...           | ...        | ...  | ...  | ...                                | ...                                  |
|  |   | <b>9.49</b>                     |   |               |            |  | <b>9.49</b>  |                                    |                                      |
| <b>Total- E LOANS FOR MISCELLANEOUS PURPOSES</b> |   | ...                             | ...   | ...           | ...        | ...  | ...  | ...                                | ...                                  |
|  |   | <b>9.49</b>                     |   |               |            |  | <b>9.49</b>  |                                    |                                      |
| <b>Total - F - LOANS AND ADVANCES</b>            |   | 52,378.62                       | ...   | 21,248.41     | 628.67     | 0.16   | 72,998.20  | 20,619.58                          | 4,915.22                             |
|  |   | <b>28,099.68</b>                |   |               |            |  | <b>28,099.68</b>                                     |                                    |                                      |

(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.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section: 3 Summary of repayments in arrears from Loanee Entities

| (₹ in Crore) |  |                                       |          |           |   |   |
|--------------|--|---------------------------------------|----------|-----------|---|---|
| Sl.No.       | Loanee-Entity  | Amount of arrears as on 31 March 2023 |          |           | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2023 |
|              |  | Principal <sup>1</sup>                | Interest | Total     |   |   |
| 1            | 2  | 3                                     | 4        | 5         | 6                                       | 7   |
| 1.           | TS Police Housing Corporation  | 327.81                                | 69.01    | 396.82    | 2018-19                                 | 432.72  |
| 2.           | Sports Authority of Telangana  | 6.57                                  | 5.00     | 11.57     | 2014-15                                 | 6.57  |
| 3.           | Aarogyasri health care trust   | 2,338.22                              | 675.33   | 3,013.55  | 2017-18                                 | 2,812.00  |
| 4.           | TS Health Medical Housing and Infrastructure Development Corporation | 13.75                                 | 10.45    | 24.20     | 2014-15                                 | 13.75   |
| 5.           | TS Vaidya Vidhana Parishad   | 528.16                                | 301.05   | 829.21    | 2016-17                                 | 528.16  |
| 6.           | Hyderabad Metro Water Supply and Sewerage Board                      | 8,887.84                              | 3,900.08 | 12,787.92 | 2014-15                                 | 10,337.84   |
| 7.           | Telangana Drinking Water Supply Corporation Ltd                      | 9,147.41                              | 2,445.77 | 11,593.18 | 2017-18                                 | 10,421.19   |
| 8.           | Weaker Section Housing Programme                                     | 1,598.80                              | 1,063.20 | 2,662.00  | 2015-16                                 | 1,598.80  |
| 9.           | State Housing Corporation  | 4,631.02                              | 1,166.41 | 5,797.43  | 2014-15                                 | 6,037.00  |
| 10.          | TS Rajiv Swagruha Corporation Ltd.                                   | 917.11                                | 498.29   | 1,415.40  | 2015-16                                 | 917.11  |
| 11.          | TS PHRC  | 8.37                                  | 5.94     | 14.31     | 2014-15                                 | 8.37  |

<sup>1</sup> Depicts the arrears of loans to the end of 31-03-2023 excluding the loans disbursed during the year 2022-23, 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)

| 1   | 2 | Loanee-Entity                                   | Amount of arrears as on<br>31 March 2023 |          |          | Earliest period<br>to which<br>arrears relate | Total loans outstanding<br>against the entity on<br>31 March 2023 |
|-----|---|---|--|----------|----------|---|---|
|     |   |   | Principal                                | Interest | Total    |   |   |
|     |   |   | 3  | 4        | 5        | 6   | 7   |
| 12. |   | Hyderabad Metro Development Authority           | 1,632.36                                 | 985.73   | 2,618.09 | 2014-15                                       | 1,632.36  |
| 13. |   | Hyderabad Metro Rail Limited                    | 1,127                                    | 587.17   | 1,714.17 | 2014-15                                       | 2,627.00  |
| 14. |   | SC Dev Corporation                              | 3,000.00                                 | 1,282.50 | 4,282.50 | 2017-18                                       | 3,000.00  |
| 15. |   | TRICOR  | 1,700.00                                 | 722.00   | 2,422.00 | 2017-18                                       | 1,700.00  |
| 16. |   | TS Sheep and Goat Dev Co-op Federation Ltd      | 3,008.21                                 | 732.12   | 3,740.33 | 2014-15                                       | 3,816.00  |
| 17. |   | TS Dairy Dev Corporation Federation Ltd         | 251.86                                   | 47.97    | 299.83   | 2018-19                                       | 330.24  |
| 18. |   | TS Fishermen Co-op Societies Federation Limited | 433.36                                   | 85.31    | 518.67   | 2018-19                                       | 600.65  |
| 19. |   | Power Projects                                  | 1,626.39                                 | 420.52   | 2,046.91 | 2017-18                                       | 2,397.62  |
| 20. |   | TS TRANSCO                                      | 586.66                                   | 274.31   | 860.97   | 2015-16                                       | (-3.61(*))  |
| 21. |   | Co-Operative Sugar Factories(*)                 | 2.00                                     | 1.61     | 3.61     | 2015-16                                       | 2.00  |
| 22. |   | Nizamabad Coop. Sugar Factory Ltd. (*)          | 1.19                                     | 0.55     | 1.74     | 2018-19                                       | 1.19  |
| 23. |   | Sirpur Paper Mills                              | 2.19                                     | 1.46     | 3.65     | 2015-16                                       | 2.19  |
| 24. |   | Horticulture Development Corporation            | 842.01                                   | 178.92   | 1,020.93 | 2017-18                                       | 1,042.76  |

(\*) Minus balance is under investigation.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section: 3 Summary of repayments in arrears from Loanee Entities

| Sl.No. | Loanee-Entity                                       | Amount of arrears as on<br>31 March 2023 |          |          | Earliest period<br>to which<br>arrears relate | Total loans outstanding<br>against the entity on<br>31 March 2023 |
|--------|---|--|----------|----------|---|---|
|        |   | Principal                                | Interest | Total    |   |   |
| 1      | 2   | 3  | 4        | 5        | 6   | 7   |
| 25.    | Handicraft Development Corpn                        | 0.22                                     | 0.15     | 0.37     | 2015-16                                       | 0.22  |
| 26.    | TS Industrial Infrastructure Corpn                  | 790.39                                   | 180.55   | 970.94   | 2014-15                                       | 1,003.10  |
| 27.    | TS LIPCO  | 1.02                                     | 0.48     | 1.50     | 2017-18                                       | 1.02  |
| 28.    | TS Aviation Academy                                 | 5.00                                     | 2.38     | 7.38     | 2017-18                                       | 5.00  |
| 29.    | TS Road Dev Corporation                             | 1,110.85                                 | 284.00   | 1,394.85 | 2018-19                                       | 1,698.66  |
| 30.    | TS Road Transport Corporation                       | 2,158.67                                 | 859.42   | 3,018.09 | 2014-15                                       | 2,463.67  |
| 31.    | TS Civil Supplies Corporation Ltd                   | 393.78                                   | 149.64   | 543.42   | 2018-19                                       | 393.78  |
| 32.    | Kaleshwaram Irrigation Project Corporation Ltd.     | 3,416.37                                 | 543.15   | 3,959.52 | 2019-20                                       | 12,318.65   |
| 33.    | TS Water Resource Infrastructure Development Corpn. | 1,799.32                                 | 334.18   | 2,133.50 | 2019-20                                       | 3,665.01  |
| 34.    | Hyderabad Road Development Corpn                    | 75.38                                    | 14.32    | 89.70    | 2020-21                                       | 75.38   |
| 35.    | Telangana State MARKFED                             | 0.00                                     | 0.00     | 0.00     | 2022-23                                       | 1,106.90  |

Note: 1. The above details are for the loans given by Govt of Telangana after the State was formed on 2<sup>nd</sup> 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.

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



## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

### Comparative summary of Government Investment in the Share Capital and Debentures of different concerns for 2021-22 and 2022-23

|                     |  | 2022-23            |                                   |   | 2021-22            |                                   |   |
|---------------------|--|--------------------|-----------------------------------|---|--------------------|-----------------------------------|---|
| Name of the 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 |
| 1                   | Statutory Corporations                     | 3                  | 1,706.50                          | ...   | 3                  | 1,584.00                          | ...   |
|                     |  |                    | <b>205.07</b>                     | ...   |                    | <b>205.07</b>                     | ...   |
| 2                   | Rural Banks                                | 1                  | <b>26.96</b>                      | ...   | 1                  | <b>26.96</b>                      | ...   |
| 3                   | Government Companies                       | 60                 | 28,853.09                         | 66.42                                       | 60                 | 28,794.70                         | 51.78                                       |
|                     |  |                    | <b>6,557.69</b>                   | ...   |                    | <b>6,557.69</b>                   | ...   |
| 4                   | Other Joint Stock Cos & Partnerships       | 15                 | <b>55.64</b>                      | ...   | 15                 | <b>55.64</b>                      | ...   |
| 5                   | Co-operative Institutions and Local Bodies | 65                 | 540.76                            | 11.98 <sup>1</sup>                          | 65                 | 540.56                            | 0.20  |
|                     |  |                    | <b>1,555.85</b>                   |   |                    | <b>1,555.85</b>                   | ...   |
|                     | <b>TOTAL</b>                               | 144                | 31,100.35 <sup>(S)</sup>          | 78.40                                       | 144                | 30,919.26 <sup>(S)</sup>          | 51.98                                       |
|                     |  |                    | <b>8,401.21</b>                   |   |                    | <b>8,401.21</b>                   |   |

<sup>(S)</sup> Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from:

|                     |                 |                 |
|---------------------|-----------------|-----------------|
| ‘CONSOLIDATED FUND’ | 31,100.35       | 30,919.26       |
|                     | <b>8,401.21</b> | <b>8,401.21</b> |
| ‘EARMARKED FUNDS’   | ...             | ...             |
| <b>TOTAL</b>        | 31,100.35       | 30,919.26       |
|                     | <b>8,401.21</b> | <b>8,401.21</b> |

**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.

<sup>1</sup> Institutional details are not available for dividends amounting to ₹0.17 crore

## 9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

### Sector-wise details for Guarantees

| Class<br>(No of<br>Guarantees)    | Maximum<br>Amount<br>Guaranteed<br>During the<br>Year <sup>5</sup> | Outstanding<br>at the<br>beginning of<br>the year<br>2022-23 | Additions<br>during<br>the year | Deletions<br>(other<br>than<br>invoked the<br>year<br>(2022-23) | Invoked during the year<br>(2022-23) <sup>2</sup> |                   | Outstanding<br>at the end of<br>the year<br>2022-23 | Guarantee<br>Commission or Fee |          | Other<br>material<br>details |
|-----------------------------------|--|--|---------------------------------|---|---|-------------------|---|--------------------------------|----------|------------------------------|
|                                   |  |  |                                 |   | Discharged  | Not<br>discharged |   | Receivable                     | Received |                              |
| 1                                 | 2  | 3  | 4                               | 5   | 6   | 7                 | 8   | 9                              | 10       | 11                           |
| <b>(₹ in Crore)</b>               |  |  |                                 |   |   |                   |   |                                |          |                              |
| Power                             | ...  | 9,217.40   | 21,552.02 <sup>1,4</sup>        | 2,238.30  | ...   | ...               | 28,531.12   | 51.04                          | ...      | ...                          |
| Co-operatives                     | ...  | 2,571.27   | ...                             | 796.48  | ...   | ...               | 1,774.79  | ...                            | ...      | ...                          |
| Irrigation                        | ...  | 80,265.51  |                                 | 2,660.54  | ...   | ...               | 77,604.97   | ...                            | ...      | ...                          |
| Roads and<br>Transport            | ...  | 5,547.57   |                                 | 462.66  | ...   | ...               | 5,084.91  | ...                            | ...      | ...                          |
| Urban<br>Development &<br>Housing | ...  | 12,302.41  | 800.00                          | 1,022.16  | ...   | ...               | 12,080.25   | 16.00                          | ...      |                              |
| Other<br>Infrastructure           | ...  | 404.57   |                                 | 142.40  | ...   | ...               | 262.17  | ...                            | ...      | ...                          |
| Other<br>Institutions             | ...  | 24,973.78  | 50,000.00 <sup>3</sup>          | 2,068.38  | ...   | ...               | 72,905.40 <sup>3</sup>                              | ...                            | ...      | ...                          |
| <b>Grand Total</b>                | ...  | <b>1,35,282.51</b>   | <b>72,352.02</b>                | <b>9,390.92</b>   | ...   | ...               | <b>1,98,243.61</b>                                  | <b>67.04</b>                   | ...      | ...                          |

**Note:** (1) Government of Telangana has informed that in addition to the Guarantees disclosed in the Budget Vol V/2, it has provided additional guarantees of ₹3,000.00 crore to TSSPDCL from 1<sup>st</sup> January to 31<sup>st</sup> March 2023. These additional guarantees were taken into account, however, as GOs were not furnished guarantee commission to be received on these guarantees was not taken into account.

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

(3) Guarantees provided to TS Civil Supplies Corporation to the extent of ₹50,000.00 crore not disclosed in the Budget, but taken into account.

(4) Government has not disclosed guarantees provided to TSDISCOMs to the extent of ₹16,000.00 crore in the Budget, but taken into account.

(5) The Figures were not made available by the Government of Telangana.

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

## (i) Grants-in-aid paid in Cash

| 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 |         |        |  |
|-------------------------------|---|---------------------------------------|----------|--------------------------|---|---------|--------|--|
|                               | 2022-23                                       |                                       | 2021-22  |                          | 2022-23   | 2021-22 |        |  |
|                               | State Fund Expenditure                        | Central Assistance (including CSS/CS) | Total    |                          |   |         |        |  |
| (₹ in Crore)                  |   |                                       |          |                          |   |         |        |  |
| 1                             |   | 2                                     |          | 3                        | 4   | 5       |        |  |
|                               |   |                                       |          |                          |   |         |        |  |
| 1 Panchayati Raj Institutions |   |                                       |          |                          |   |         |        |  |
| (i)                           | Zilla Parishads                               | 5,734.55                              | 0.00     | 5,734.55                 | 4,614.15  | 0.00    | 0.23   |  |
| (ii)                          | Panchayat Samitis                             | 1,033.76                              | 0.00     | 1,033.76                 | 961.46  | 0.00    | 0.00   |  |
| (iii)                         | Gram Panchayats                               | 4,024.05                              | 334.34   | 4,358.39                 | 2,944.07  | 0.00    | 0.00   |  |
| (iv)                          | Others  | 0.00                                  | 0.00     | 0.00                     | 1.82  | 0.00    | 0.03   |  |
| 2 Urban Local Bodies          |   |                                       |          |                          |   |         |        |  |
| (i)                           | Municipal Corporations                        | 815.84                                | 100.00   | 915.84                   | 685.79  | 0.00    | 0.40   |  |
| (ii)                          | Municipalities/ Municipal Councils            | 2,149.38                              | 0.00     | 2,149.38                 | 1,010.18  | 0.00    | 0.00   |  |
| (iii)                         | Others  | 826.49                                | 218.65   | 1,045.14                 | 1,001.92  | 612.30  | 689.73 |  |
| 3 Public Sector Undertakings  |   |                                       |          |                          |   |         |        |  |
| (i)                           | Statutory Corporation                         | 3,204.61                              | 0.00     | 3,204.61                 | 3,369.41  | 0.00    | 0.00   |  |
| 4 Autonomous Bodies           |   |                                       |          |                          |   |         |        |  |
| (i)                           | Universities                                  | 1,133.82                              | 0.00     | 1,133.82                 | 1,031.76  | 0.00    | 0.00   |  |
| (ii)                          | Development Authorities                       | 240.71                                | 0.00     | 240.71                   | 355.47  | 0.00    | 0.00   |  |
| (iii)                         | Co-operative Institutions                     | 80.99                                 | 0.00     | 80.99                    | 166.94  | 0.00    | 0.00   |  |
| (iv)                          | Others  | 1,350.19                              | 63.74    | 1,413.92                 | 1,329.92  | 0.66    | 2.66   |  |
| 5                             | Non-Government Organisations                  | 555.32                                | 0.00     | 555.32                   | 599.61  | 0.00    | 0.00   |  |
| 6                             | Others<br>(not covered by items 1 to 5 above) | 45,203.17                             | 2,247.26 | 47,450.43                | 43,327.20   | 0.00    | 0.00   |  |
|                               | Total <sup>(1)</sup>                          | 66,352.86                             | 2,963.99 | 69,316.85 <sup>(2)</sup> | 61,399.70   | 612.96  | 693.05 |  |

**Note:** The State Government is yet to fully comply with Indian Government Accounting Standard-2, notified vide Gol Gazette notification Dated: 19-05-2011.

(1) 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 (except Major Head 2700 and 2701)

(2). This amount includes the Grant-in-Aid of ₹5.09 crore classified under Capital Section.

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

### (ii) Grants-in-aid given in kind<sup>(\*)</sup>

| Grantee Institution |                                     | Total Value  |         |
|---------------------|-------------------------------------|--------------|---------|
|                     |                                     | 2022-23      | 2021-22 |
|                     |                                     | (₹ in Crore) |         |
| <b>1.</b>           | <b>Panchayati Raj Institutions</b>  |              |         |
| (i)                 | Zilla Parishads                     |              |         |
| (ii)                | Panchayat Samities                  |              |         |
| (iii)               | Gram Panchayats                     |              |         |
| <b>2.</b>           | <b>Urban Local Bodies</b>           |              |         |
| (i)                 | Municipal Corporations              |              |         |
| (ii)                | Municipalities/ Municipal Councils  |              |         |
| (iii)               | Others                              |              |         |
| <b>3.</b>           | <b>Public Sector Undertakings</b>   |              |         |
| (i)                 | Government Companies                |              |         |
| (ii)                | Statutory Corporations              |              |         |
| <b>4.</b>           | <b>Autonomous Bodies</b>            |              |         |
| (i)                 | Universities                        |              |         |
| (ii)                | Development Authorities             |              |         |
| (iii)               | Co-operative Institutions           |              |         |
| (iv)                | Others                              |              |         |
| <b>5.</b>           | <b>Non-Government Organisations</b> |              |         |
|                     | <b>TOTAL</b>                        |              |         |

(\*) Information not received from the State Government / Department.

# 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

|  | Actuals        |                    |                    |                    |                  |                    |
|--|----------------|--------------------|--------------------|--------------------|------------------|--------------------|
|  | 2022-23        |                    |                    | 2021-22            |                  |                    |
|  | Charged        | Voted              | Total              | Charged            | Voted            | Total              |
|  | ( ₹ in Crore ) |                    |                    |                    |                  |                    |
| Expenditure Heads (Revenue Account)  | 22,079.11      | 1,31,327.54        | 1,53,406.65        | 19,429.74          | 1,17,373.69      | 1,36,803.43        |
| Expenditure Heads (Capital Account)  | 83.46          | 17,797.12          | 17,880.58          | 112.03             | 28,762.33        | 28,874.36          |
| Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund <sup>(a)</sup> | 94,809.75      | 21,248.41          | 1,16,058.16        | 76,116.82          | 8,477.59         | 84,594.41          |
|  | <b>TOTAL</b>   | <b>1,16,972.32</b> | <b>1,70,373.07</b> | <b>2,87,345.39</b> | <b>95,658.59</b> | <b>1,54,613.61</b> |
|  |                |                    |                    |                    |                  | <b>2,50,272.20</b> |
| (a) The figures have been arrived as follows:-   |                |                    |                    |                    |                  |                    |
| <b>E. Public Debt</b>  |                |                    |                    |                    |                  |                    |
| Internal Debt of the State Government  | 94,294.02      | ...                | 94,294.02          | 75,606.91          | ...              | 75,606.91          |
| Loans and Advances from the Central Govt.  | 515.73         | ...                | 515.73             | 509.92             | ...              | 509.92             |
| <b>F. Loans and Advances<sup>(1)</sup></b>   |                |                    |                    |                    |                  |                    |
| Loans for General Services   | ...            | ...                | ...                | ...                | 0.00             | 0.00               |
| Loans for Social Services  | ...            | 6,208.45           | 6,208.45           | ...                | 4,561.91         | 4,561.91           |
| Loans for Economic Services  | ...            | 15,005.86          | 15,005.86          | ...                | 3,879.32         | 3,879.32           |
| Loans to Government Servants etc.  | ...            | 34.10              | 34.10              | ...                | 28.18            | 28.18              |
| Loans for Miscellaneous Purpose  | ...            | ...                | ...                | ...                | ...              | ...                |
| <b>G. Inter-State Settlement</b>   |                |                    |                    |                    |                  |                    |
| Inter-State Settlement   | ...            | ...                | ...                | ...                | 8.18             | 8.18               |
| <b>H. Transfer to Contingency Fund</b>   |                |                    |                    |                    |                  |                    |
| Transfer to Contingency Fund   | ...            | ...                | ...                | ...                | ...              | ...                |

The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 is as under:-

| Year    | Percentage of Total expenditure |       |
|---------|---------------------------------|-------|
|         | Charged                         | Voted |
| 2021-22 | 38.22                           | 61.78 |
| 2022-23 | 40.71                           | 59.29 |

<sup>(1)</sup> A more detailed account is given in Statement No.18

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

(Figures in bold represent un-apportioned amount)

| <b>Heads</b>   | <b>On<br/>31 March<br/>2022</b> | <b>Amount<br/>allocated to<br/>Telangana<br/>during the year</b> | <b>During<br/>the year<br/>2022-2023</b> | <b>On<br/>31 March<br/>2023</b> |
|--|---------------------------------|--|--|---------------------------------|
|  |                                 |  |  | <i>(₹ in Crore )</i>            |
| Other General Services   | 3,437.13                        | ...  | 510.11                                   | 3,947.24                        |
|  | <b>1,851.34</b>                 |  |  | <b>1,851.34</b>                 |
| Public Works   | 1,464.91                        | ...  | 697.53                                   | 2,162.44                        |
|  | <b>1,021.67</b>                 |  |  | <b>1,021.67</b>                 |
| Education, Sports, Art and Culture   | 1,958.27                        | ...  | 584.58                                   | 2,542.85                        |
|  | <b>1,311.07</b>                 |  |  | <b>1,311.07</b>                 |
| Health and Family Welfare  | 2,259.59                        | ...  | 881.75                                   | 3,141.34                        |
|  | <b>1,278.54</b>                 |  |  | <b>1,278.54</b>                 |
| Water Supply, Sanitation, Housing and<br>Urban Development                                 | 17,267.23                       | ...  | 956.32                                   | 18,223.55                       |
|  | <b>3,490.39</b>                 |  |  | <b>3,490.39</b>                 |
| Information and Broadcasting   | 13.78                           | ...  | ...                                      | 13.78                           |
|  | <b>6.50</b>                     |  |  | <b>6.50</b>                     |
| Welfare of Scheduled Castes, Scheduled<br>Tribes, Other Backward Classes and<br>Minorities | 3,241.02                        | ...  | 245.22                                   | 3,486.24                        |
|  | <b>3,555.63</b>                 |  |  | <b>3,555.63</b>                 |
| Social Welfare and Nutrition   | 160.72                          | ...  | 56.60                                    | 217.32                          |
|  | <b>311.85</b>                   |  |  | <b>311.85</b>                   |
| Others   | 45.47                           | ...  | 1.64                                     | 47.11                           |
|  | <b>483.22</b>                   |  |  | <b>483.22</b>                   |
| Agriculture and Allied Activities  | 2,902.57                        | ...  | 96.51                                    | 2,999.08                        |
|  | <b>773.00</b>                   |  |  | <b>773.00</b>                   |
| Rural Development  | 9,445.72                        | ...  | 1,946.29                                 | 11,392.01                       |
|  | <b>1,852.76</b>                 |  |  | <b>1,852.76</b>                 |
| Irrigation and Flood Control   | 79,762.03                       | ...  | 8,148.05                                 | 87,910.08                       |
|  | <b>1,05,003.19</b>              |  |  | <b>1,05,003.19</b>              |
| Energy   | 18,490.39                       | ...  | ...                                      | 18,490.39                       |
|  | <b>5,328.53</b>                 |  |  | <b>5,328.53</b>                 |
| Industry and Minerals  | 1,003.10                        | ...  | 164.89                                   | 1,167.99                        |
|  | <b>2,071.12</b>                 |  |  | <b>2,071.12</b>                 |
| Transport  | 14,064.72                       | ...  | 1,677.35                                 | 15,742.07                       |
|  | <b>18,311.70</b>                |  |  | <b>18,311.70</b>                |
| General Economic Services  | 8,015.07                        | ...  | 1,913.75                                 | 9,928.82                        |
|  | <b>4,699.16</b>                 |  |  | <b>4,699.16</b>                 |
| <b>Total - Capital Expenditure</b>   | 1,63,531.72                     | ...  | 17,880.59                                | 1,81,412.31                     |
|  | <b>1,51,349.67</b>              |  |  | <b>1,51,349.67</b>              |

**LOANS AND ADVANCES**

|   |             |     |     |             |
|---|-------------|-----|-----|-------------|
| Pension and Miscellaneous General<br>Services | 225.84      | ... | ... | 225.84      |
|   | <b>0.65</b> |     |     | <b>0.65</b> |

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

(Figures in bold represent un-apportioned amount)

| Heads  | On<br>31 March<br>2022 | Amount<br>allocated to<br>Telangana<br>during the year | During<br>the year<br>2022-2023 | On<br>31 March<br>2023 |
|--|------------------------|--|---------------------------------|------------------------|
| (₹ in Crore)   |                        |  |                                 |                        |
| Education, Sports, Art & Culture                           | 6.57                   | ...  | ...                             | 6.57                   |
|  | <b>228.51</b>          |  |                                 | <b>228.51</b>          |
| Health and Family Welfare                                  | 2,880.14               | ...  | 473.77                          | 3,353.91               |
|  | <b>562.15</b>          |  |                                 | <b>562.15</b>          |
| Water Supply, Sanitation, Housing and<br>Urban Development | 28,127.26              | ...  | 5,734.68                        | 33,861.94              |
|  | <b>20,372.50</b>       |  |                                 | <b>20,372.50</b>       |
| Information and Broadcasting                               | ...                    | ...  | ...                             | ...                    |
|  | <b>44.36</b>           |  |                                 | <b>44.36</b>           |
| Social Welfare and Nutrition                               | 4,700.00               | ...  | ...                             | 4,700.00               |
|  | <b>1,056.90</b>        |  |                                 | <b>1,056.90</b>        |
| Others   | ...                    | ...  | ...                             | ...                    |
|  | <b>70.47</b>           |  |                                 | <b>70.47</b>           |
| Agriculture and Allied Services                            | 4,505.31               | ...  | 2,361.14                        | 6,866.45               |
|  | <b>820.99</b>          |  |                                 | <b>820.99</b>          |
| Irrigation & Flood Control                                 | 5,215.69               | ...  | 10,767.97                       | 15,983.66              |
|  | <b>163.35</b>          |  |                                 | <b>163.35</b>          |
| Energy   | 2,203.56               | ...  | 180.95                          | 2,384.51               |
|  | <b>2,030.35</b>        |  |                                 | <b>2,030.35</b>        |
| Industry and Minerals                                      | 758.33                 | ...  | 212.71                          | 971.04                 |
|  | <b>862.53</b>          |  |                                 | <b>862.53</b>          |
| Transport  | 3,313.20               | ...  | 892.81                          | 4,206.01               |
|  | <b>1,454.92</b>        |  |                                 | <b>1,454.92</b>        |
| General Economic Services                                  | 393.78                 | ...  | ...                             | 393.78                 |
|  | <b>22.44</b>           |  |                                 | <b>22.44</b>           |
| Loans to Government Servants                               | 48.94                  | ...  | (-)4.46                         | 44.48                  |
|  | <b>400.07</b>          |  |                                 | <b>400.07</b>          |
| Loans for Miscellaneous Purposes                           | ...                    | ...  | ...                             | ...                    |
|  | <b>9.49</b>            |  |                                 | <b>9.49</b>            |
| <b>Total - Loans and Advances</b>                          | 52,378.62              | ...  | 20,619.57                       | 72,998.19              |
|  | <b>28,099.68</b>       |  |                                 | <b>28,099.68</b>       |
| Transfer to Contingency Fund                               | 0                      | ...  | ...                             | 0                      |
| <b>Total - Capital and Other Expenditure</b>               | 2,15,910.34            | ...  | 38,500.16                       | 2,54,410.50            |
|  | <b>1,79,449.35</b>     |  |                                 | <b>1,79,449.35</b>     |
| <b>Deduct-</b>   |                        |  |                                 |                        |
| (i) Contribution from Contingency Fund                     | ...                    | ...  | ...                             | ...                    |
| (ii) Contribution from Miscellaneous<br>Capital Receipts   | ...                    | ...  | ...                             | ...                    |
|  | <b>8,455.98</b>        |  |                                 | <b>8,455.98</b>        |

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

(Figures in bold represent un-apportioned amount)

| Heads  | On<br>31 March<br>2022            | Amount<br>allocated to<br>Telangana<br>during the year | During<br>the year<br>2022-2023 | On<br>31 March<br>2023            |
|--|-----------------------------------|--|---------------------------------|-----------------------------------|
| <i>(₹ in Crore)</i>  |                                   |  |                                 |                                   |
| (iii) Contributions from development funds, Reserve funds etc. | ...                               | ...  |                                 | ...                               |
| <b>Net - Capital and Other Expenditure</b>                     | 2,15,910.34<br><b>1,70,993.37</b> | ...  | 38,500.16                       | 2,54,410.50<br><b>1,70,993.37</b> |
| <b>PRINCIPAL SOURCES OF FUNDS-</b>                             |                                   |  |                                 |                                   |
| <b>Debt -</b>  |                                   |  |                                 |                                   |
| Internal Debt of the State Government                          | 2,63,040.87<br><b>(-)95.17</b>    | ...  | 30,088.62                       | 2,93,129.49<br><b>(-)95.17</b>    |
| Loans and Advances from the Central Government                 | 14,448.28<br><b>14.08</b>         | ...  | 1,985.25                        | 16,433.53<br><b>14.08</b>         |
| Small Savings, Provident Fund, etc.                            | 12,912.20                         | ...  | 2,049.55                        | 14,961.75<br>...                  |
| <b>Total Debt -</b>  | 2,90,401.35<br><b>(-)81.09</b>    | ...  | 34,123.42                       | 3,24,524.77<br><b>(-)81.09</b>    |
| <b>Other Receipts -</b>  |                                   |  |                                 |                                   |
| Contingency Fund   | 49.95<br>...                      | ...  | 0.05                            | 50.00<br>...                      |
| Reserve Funds  | 11,761.48<br>...                  | ...  | 426.88                          | 12,188.36<br>...                  |
| Net Balances under Deposits                                    | 27,423.95<br><b>4,503.68</b>      | ...  | 949.47                          | 28,373.42<br><b>45,03.68</b>      |
| Civil Advances   | 23.40<br><b>(-)29.63</b>          | ...  | 0.01                            | 23.41<br><b>(-)29.63</b>          |
| Suspense less Cash Balance Investment Account                  | 1,017.61<br><b>(-)238.00</b>      | ...  | 346.62                          | 1,364.23<br><b>(-)238.00</b>      |
| Remittances  | 723.05<br><b>(-)310.23</b>        | ...  | (-)466.03                       | 257.02<br><b>(-)310.23</b>        |
| <b>Total - Other Receipts</b>                                  | 40,999.44<br><b>3,925.82</b>      | ...  | 1,257.00                        | 42,256.44<br><b>3,925.82</b>      |
| <b>Total - Debt and Other Receipts</b>                         | 3,31,400.79<br><b>3,844.73</b>    | ...  | 35,380.42                       | 3,66,781.21<br><b>3,844.73</b>    |



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

(Figures in bold represent un-apportioned amount)

| Heads  | On<br>31 March<br>2022 | Amount<br>allocated to<br>Telangana<br>during the year | During<br>the year<br>2022-2023 | On<br>31 March<br>2023 |
|--|------------------------|--|---------------------------------|------------------------|
|  |                        |  |                                 | ( <i>₹ in Crore</i> )  |
| <b>Deduct -</b>  | 63.82                  | ...  | (-)29.04                        | 34.78                  |
| i) Cash Balance  | ...                    |  |                                 | ...                    |
|  | 8,030.64               | ...  | 2,852.94                        | 10,883.58              |
| ii) Investments  | ...                    |  |                                 | ...                    |
|  | 3,23,306.33            | ...  | 32,556.52                       | 3,55,862.85            |
|  | <b>3,844.73</b>        | ...  | ...                             | <b>3,844.73</b>        |
| Deduct : Revenue Deficit(-)/Add: Revenue Surplus(+)  |                        |  | 5,943.64                        |                        |
| Add : -Amount closed to Government Account   |                        |  | ...                             |                        |
| Deduct: Inter State Settlement   |                        |  | ...                             |                        |
| <b>Net Provision of Funds</b>  |                        |  | 38,500.16                       |                        |
| The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2023 is explained below: |                        |  |                                 |                        |
| Progressive Net Capital and Other Expenditure  |                        |  | 2,54,410.50                     |                        |
| Progressive Principal Sources of funds   |                        |  | (-)3,55,862.85                  |                        |
|  |                        | <b>Difference</b>                                      | (-)1,01,452.35 <sup>*</sup>     |                        |
| The difference of ₹(-)1,01,452.35 Crore is explained below:  |                        |  |                                 |                        |
| Net Revenue Surplus/deficit from 2014-15 to 2022-2023  |                        |  | (-)22,154.32                    |                        |
| Opening Balances apportioned to Telangana to end of 31 March 2023  |                        |  | (-)78,622.06                    |                        |
| Inter State Settlement to end of 2022-2023   |                        |  | (-)623.88                       |                        |
| Amount closed to Government Account  |                        |  | (-)50.00                        |                        |
| Proforma Correction to Closing Cash Balance  |                        |  | (-)2.07                         |                        |
|  |                        | <b>Total</b>   | (-)1,01,452.33 <sup>*</sup>     |                        |

\* Difference of ₹0.02 crore 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 2023  
(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 |
|------------------|-------------------------------------|---|----------------|
| 2,82,864.63      | A to D and Part of L (MH 8680 only) | <b>Consolidated Fund</b>                | ...            |
|                  | E                                   | Government Account                      | ...            |
|                  |                                     | Public Debt                             | 3,09,563.01    |
| 72,998.20        | F                                   | Loans and Advances                      | (-)81.09       |
| <b>28,099.68</b> |                                     | <b>Contingency Fund</b>                 | ...            |
| ...              | H                                   | Contingency Fund                        | 50.00          |
|                  |                                     | <b>Public Account</b>                   |                |
| ...              | I                                   | Small Savings Provident Funds etc       | 14,961.74      |
| ...              | J                                   | <b>Reserve Funds</b>                    | 1,989.15       |
|                  |                                     | (i) Reserve Funds Bearing Interest      |                |
|                  |                                     | (ii) Reserve Funds not Bearing Interest |                |
| ...              |                                     | Gross Balance                           | 10,199.20      |
| 8,600.17         |                                     | 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 2023  
(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                             | <b>Deposits and Advances</b>       |                                  |
|               |                               | (i) Deposits bearing Interest      | 4,148.96                         |
|               |                               |                                    | <b>201.93</b>                    |
| ...           |                               | (ii) Deposits not bearing Interest | 24,224.45                        |
|               |                               |                                    | <b>4,301.75</b>                  |
| (-)23.41      |                               | (iii) Advances                     | ...                              |
| <b>29.63</b>  |                               |                                    |                                  |
|               | L                             | <b>Suspense and Miscellaneous</b>  |                                  |
| 2,283.41      |                               | Investments                        | ...                              |
| ...           |                               | Other Items (Net)                  | 1,364.23                         |
| <b>238.00</b> |                               |                                    |                                  |
|               | M                             | <b>Remittances</b>                 | 257.03                           |
| <b>310.23</b> |                               |                                    |                                  |
|               | N                             | <b>Cash Balance</b>                | ...                              |
| 34.78         |                               | On account of rounding             | 0.01                             |
|               |                               | <b>Total</b>                       | <b>3,66,757.78<sup>(1)</sup></b> |

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

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 2023 has been arrived at as under:-

| Dr.         | Details  | Cr.         |
|-------------|--|-------------|
| 2,70,927.69 | A. Amount at the Debit of Government Account on 01 Apr 2022        | ...         |
| ...         | B. Receipt Heads (Revenue Account)                                 | 1,59,350.29 |
| ...         | C. Receipt Heads (Capital Account)                                 | ...         |
| 1,53,406.65 | D. Expenditure Heads (Revenue Account)                             | ...         |
| 17,880.58   | E. Expenditure Heads (Capital Account)                             | ...         |
| ...         | F.. Suspense and Miscellaneous (Miscellaneous Government Accounts) | ...         |
|             | G. Inter State Settlement  | ...         |
|             | H. Amount at the debit of Government Account on 31 March 2023      | 2,82,864.63 |
| 4,42,214.92 | <b>TOTAL</b>   | 4,42,214.92 |

## Notes to Finance Accounts for the year 2022-23

### 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 Principal 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), 33 Public Works Divisions' Pay and Accounts Officers (PAOs), Pension Payment Office, Hyderabad (PPO), 03 State PAOs<sup>1</sup> 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 2022 to 31 March 2023.

#### (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 demand for 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 the 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

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<sup>1</sup> PAO, New Delhi, TS Bhavan rendered their accounts up to December 2022 as an independent Accounting Rendering Unit (ARU). However, from January 2023 PAO, New Delhi, TS Bhavan transactions have been incorporated in PAO Hyderabad Accounts.

Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal 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 authorized by the Legislature.

**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 a 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 the Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) in Public Account by debit to Consolidated Fund crediting deposit heads of accounts in Public Account; 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 (GoI) 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 organisation 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 organisation, including 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 the Indian Government Accounting Standard (IGAS)2: Accounting and Classification of Grants-in-aid, Grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised 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. Detailed information in respect of Grants-in-aid given in kind is not available.

**Loans and advances:** In compliance with the IGAS 3: Loans 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 2023 are yet to be confirmed by the Loanee Entities/State Government.

**Retirement benefits:** Retirement benefits disbursed during the reporting period 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.

**(vi) Rounding off:**

These accounts present figures which are rounded off to ₹0.01/₹0.02 lakh and between ₹0.01 crore and ₹0.09 crore as depicted in the disclosure in the respective Statements. Minor differences as above, wherever occurring, between the Summary Statements and Detailed Statements in Volume -I and Volume -II respectively, is due to rounding off the figures.

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State as at end of the 31 March of a year 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. Cash balance reported in the Finance Accounts is subject to reconciliation with the Reserve Bank of India.

**(viii) Disclosure of Contingent and Committed liabilities:**

Contingent liabilities are not recognised. In compliance with the IGAS 1: 'Guarantees given by the Governments', Sector/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 recognised in accounts, but it partially discloses 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 and include transfer of (a) two *per cent* of royalty deposited by every holder of mining lease, or a prospecting-cum-mining lease in Public Account under Head 8449-Other Deposits-MNH 123-NMET to PAO, Ministry of Mines, New Delhi, and (b) amounts collected towards labour cess to Building and Other Construction Workers Welfare Board.

**2. Compliance with the Accounting Framework:**

**(i) 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 2022-23, the State Government of Telangana opened 89 new Sub Heads (62 under the Revenue Section, 18 under Capital Section, 2 under Loans Section and 7 under Public Accounts) in the budget, without seeking the advice of the Comptroller and Auditor General as required under the Constitution. The State Government provided budget provisions under these heads and incurred expenditure of ₹11,180.54 crore under the Revenue, Capital and Loan Sections and ₹318.28 crore under the Public Account in these heads during 2022-23.

**3. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹36,248.41 crore compared to ₹28,916.87 crore in 2021-22, registering an increase of ₹7,331.54 crore (25.35 *per cent*). This includes Advance Apportionment of IGST amounted to ₹889.65 crore. In addition, the State received ₹5,640.43 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹41,888.84 crore. The State received compensation of ₹4,061.51 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2022-23.

There was no difference in State GST between the RBI figures and figures booked in Finance Accounts.

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

**(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2022-23 Government of Telangana incorrectly budgeted and booked expenditure of ₹95.20 crore under Capital Section (GIA, Minor works, etc) instead of Revenue Section and ₹25.07 crore under Revenue Section (Purchase of Motor Vehicle, Machinery and equipment) instead of Capital as has been determined from the purpose of expenditure. The impact of misclassification is given under para 7.

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



**(iii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):**

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 2022-23, receipts amounting to ₹1,48,578.89 crore (93.24 *per cent* of total receipts ₹1,59,350.29 crore) and expenditure amounting to ₹1,59,801.74 crore (93.29 *per cent* of total expenditure ₹1,71,287.23 crore) were reconciled by the State Government.

In comparison, receipts amounting to ₹1,20,629.74 crore (94.63 *per cent* of total receipts ₹1,27,468.59 crore) and expenditure amounting to ₹1,48,170.98 crore (89.43 *per cent* of total expenditure ₹1,65,677.79 crore) were reconciled by the State Government during the previous year 2021-22.

**(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 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. In comparison, during the previous year 2021-22, ₹2,338.02 crore under 38 Major Heads of accounts, constituting 1.41 *per cent* of the total Revenue and Capital expenditure (₹1,65,677.79 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹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 in 2022-23, whereas during the previous year, ₹3,963.51 crore under 42 Major Heads of Account, constituting 3.11 *per cent* of the total Revenue Receipts (₹1,27,468.59 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) Accounts:**

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

During 2022-23, an amount of ₹2,013.36<sup>(2)</sup> crore was transferred to these PD Accounts. This includes ₹221.48 crore transferred in March 2023, of which, ₹50.00 crore was transferred on the last working day of March 2023.

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<sup>2</sup> The total receipts comprise the amounts transferred from Consolidated Fund of the State and amounts credited from challans. The net amount received during the year 2022-23 in respect of the existing PD Administrators account is after adjusting ₹0.05 crore, which has lapsed from the total receipt. .

In terms of Article 126 of Account Code Vol. II of Telangana, all 147 Administrators of Personal Deposit Accounts shall reconcile and verify their balances with the treasury figures and shall furnish annual verification certificate to the Treasury Officer, which was complied with, by the administrators.

Details of the PD accounts as on 31 March 2023 are given below:

(₹ in crore)

| Opening Balance as on April -2022 |        | Addition during the year 2022-23 |          | Closed/Withdrawal during the year 2022-23 |          | Closing Balance as on 31 March 2023 |        |
|-----------------------------------|--------|----------------------------------|----------|---|----------|-------------------------------------|--------|
| *No. of PD Accounts               | Amount | *No. of PD Accounts              | Amount   | *No. of PD Accounts                       | Amount   | *No. of PD Accounts                 | Amount |
| ...                               | 120.97 | ...                              | 2,013.36 | ...                                       | 1,992.49 | ...                                 | 141.84 |

*\*Administrator-wise PD Accounts are not maintained by Principal Accountant General (Accounts and Entitlements) (PAG (A&E))*

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

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 State Government, there were 147<sup>(3)</sup> administrators with balances amounting to ₹129.78 crore as on 01 April 2022. An amount of ₹2,013.36 crore was transferred to PD accounts during the year. There were 131 administrators with amount of ₹150.65 crore as on 31 March 2023. The difference in opening balance and closing balance is due to the difference in the figures of the PAG (A&E) and the Director of Treasuries and Accounts (DTA). Reconciliation by the Administrators and the PAG (A&E) office is under way.

#### **(vi) Unadjusted Abstract Contingent (AC) Bills:**

Article 94 of State Financial Code envisage that no moneys may be drawn from 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 Government of Telangana G.O. No 507 (7) dated 10-04-2002, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within three months of their drawal.

Out of 455 AC bills amounting to ₹113.86 crore drawn during the year 2022-23, 23 AC bills amounting to ₹17.46 crore (15.33 *per cent*) were drawn in March 2023. DC Bills in respect of a total of 321 AC bills amounting to ₹190.53 crore as on 31 March 2023 were not received.

Details of unadjusted AC bills as on 31 March 2023 pending submission of the DC bills are given below:

<sup>3</sup> Variance in the number of PD administrators (146 reported in 2021-22) was due to closure of a PD account which was not reflected due to technical issue in 2021-22, and now included in the accounts as 147.

| Year          | No. of unadjusted AC Bills | Amount (₹ in crore) |
|---------------|----------------------------|---------------------|
| Up to 2021-22 | 231                        | 125.57              |
| 2022-23       | 90                         | 64.96               |
| <b>Total</b>  | <b>321</b>                 | <b>190.53</b>       |

Comparative information of previous year 2021-22 is as below:

| Year          | No. of unadjusted AC Bills | Amount (₹ in crore) |
|---------------|----------------------------|---------------------|
| Up to 2020-21 | 253                        | 78.60               |
| 2021-22       | 243                        | 80.80               |
| <b>Total</b>  | <b>496</b>                 | <b>159.40</b>       |

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

Note below Article 211-A (1) (vii) (3) of the Telangana Financial Code stipulates that the Utilization Certificates (UCs) for Grants-in-Aid should be furnished in such form and at such intervals as may be agreed between the Principal Accountant General and Head of the Department concerned. In the absence of such an agreement in the State of Telangana, the instructions laid down in the Comptroller and Auditor General's Manual of Standing Orders (A&E) (MSO (A&E)) are being followed.

As per 16.14 of CAG's MSO (A&E) Volume I, if no time limit for submission of UCs has been prescribed by Government, the Annual Report, to be sent to Finance Department, should indicate the amount of Grants -in-Aid in respect of which the period of utilisation prescribed by the Government has expired by the end of March of previous financial year and the UCs has not been received by the end of June. Accordingly, the period of submission of UCs within fifteen months has been reckoned from 01 April of previous financial year to 30 June of current financial year. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have been expended for its intended purpose.

During the year 2022-23, 18 UCs amounting to ₹1,636.20 crore additionally became due apart from 49 UCs amounting to ₹3,313.52 crore, which were due at the beginning of the year. Of the total 67 UCs (18+49) that were due, as 65 UCs for Grant-in-Aid of ₹4,895.72 crore released up to November 2021(which were due up to 31 March, 2023, 15 months from month following Nov, 2021) were cleared during the year. The details of outstanding UCs as on 31 March 2023 is given in the table below:

| Year*         | Number of UCs Outstanding | Amount (₹ in crore) |
|---------------|---------------------------|---------------------|
| Up to 2021-22 | NIL                       | NIL                 |
| 2022-23       | 2                         | 54.00               |
| <b>Total</b>  | <b>2</b>                  | <b>54.00</b>        |

\* The year mentioned above relates to "Due year" i.e., after 15 months of actual drawal.

Comparative information of previous year 2021-22 is as below:

| Year*         | Number of UCs Outstanding | Amount (₹ in crore) |
|---------------|---------------------------|---------------------|
| Up to 2020-21 | 33                        | 1,616.14            |
| 2021-22       | 16                        | 1,697.38            |
| <b>Total</b>  | <b>49</b>                 | <b>3,313.52</b>     |

*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 due and payable by the Government during the year 2022-23 are given below:

| (₹ in crore)  |                          |  |              |               |                     |
|---|--------------------------|--|--------------|---------------|---------------------|
| Funds/Deposits  | Balance on 1 April, 2022 | Basis for calculation of interest  | Interest due | Interest paid | Interest short paid |
| Defined Contribution Pension Scheme for Government Employees- unpaid as on 31-03-2022 | 313.72                   | Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund, i.e., 7.1 per cent.  | 22.27        | --            | 22.27               |
| State Compensatory Afforestation Deposit  | 1,449.97                 | Interest rates adopted as 3.35% p.a. as per order No 4-58/2019-NPPT-2 dated 11-01-2022 of Ministry of Environment, Forest & Climate Change, on monthly balances.   | 47.05        | --            | 47.05               |
| State Disaster Response Fund  | 608.06                   | 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%. | 52.82        | --            | 52.82               |

| Funds/Deposits                 | Balance on 1 April, 2022 | Basis for calculation of interest   | Interest due  | Interest paid | Interest short paid |
|--------------------------------|--------------------------|---|---------------|---------------|---------------------|
| 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 i.e., 7.49 <i>per cent</i> calculated at the average during 2022-23. | 8.97          | --            | 8.97                |
| <b>Total</b>                   |                          |   | <b>131.11</b> | <b>--</b>     | <b>131.11</b>       |

Non-payment/short payment of the interest amounting to ₹131.11 crore has resulted in understatement of Revenue Expenditure by ₹131.11 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, amount guaranteed by the State Government was ₹6,352.02 crore. Additionally, guarantees to the extent of ₹16,000 crore were given to Power Sector during the year, which were not disclosed in Budget documents. Further, the limit of maximum guarantees provided to TS Civil Supplies Corporation for ₹50,000 crores in 2022-23 was not disclosed by the Government in the Budget document.

The total amount Guaranteed during the year, therefore amounted to ₹72,352.02 crore (₹6,352.02 crore + ₹16,000 crore + ₹50,000 crore). The outstanding guarantees as on 31 March 2023 were ₹1,98,243.61 crore (₹1,32,243.61 crore + ₹16,000 crore + ₹50,000 crore) which includes the Guarantees disclosed in the Budget, the additional guarantees not disclosed. The total outstanding guarantees<sup>4</sup> at the end of 2022-23 work out to 155.52 *per cent* of the State Revenue Receipts of the year 2021-22 (₹1,27,468.59 crore) and are within the limits prescribed.

During 2022-23, the State Government has not received any amount towards guarantee commission, against the receivable amount of ₹67.04 crore<sup>5</sup>.

*The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.*

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards the environment is depicted in the Finance Accounts up to the level of Minor Head under various functional heads of accounts. During the year 2022-23 the Government of Telangana incurred ₹0.84 crore

<sup>4</sup> Outstanding guarantees as on 31 March, 2023 taken as per Telangana FRBM Act.

<sup>5</sup> As per Budget documents presented to the Legislature in February 2023.

against the budget allocation of ₹1.47 crore under Major Head 3435- Ecology and Environment. During the previous year 2021-22, the Government of Telangana incurred ₹1.16 crore against the budget allocation of ₹1.46 crore under Major Heads 3435- Ecology and Environment.

*This has reference to Statements 15 of the Finance Accounts.*

**(xi) 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 furnished certain information on Committed Liabilities and the same has been reflected in Appendix-XII of the Finance Accounts.

**(xii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:**

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, is ₹9,413.42 crore (Revenue Expenditure ₹6,830.83 crore and Capital Expenditure ₹2,582.59 crore), which includes expenditure met out of Central Assistance (₹6,130.98 crore) and State share (₹3,282.44 crore) for Centrally Sponsored Schemes.

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

**(xiii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):**

As per the PFMS portal of the Controller General of Accounts (CGA), during 2022-23, an amount of ₹33,320.38 crore was directly received by the implementing agencies in the State, which included transfer to intermediaries (i.e., NGOs, Societies, etc.) and the beneficiaries .

The direct transfer of fund to the implementing agencies, has increased by 15.92 *per cent* as compared to 2021-22 (from ₹28,743.74 crore in 2021-22 to ₹33,320.38 crore in 2022-23).

Details are in *Appendix-VI of the Finance Accounts.*

**(xiv) Off-Budget Liabilities of State Government:**

The State Government did not disclose the off-budget liabilities in the State's budget documents/annual financial statements.

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 State entity. In the year 2022-23, the State Government of Telangana has not provided any amount as assistance/Grants on account of Off Budget borrowings.

**(xv): 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 authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

As per the SNA report of PFMS portal, the State Government received ₹5,030.62 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred ₹4,868.62 crore being Central share received in Treasury Accounts and State share of ₹2,986.81 crore to the SNAs. The total transfer of ₹7,855.43 crore was through GIA bills. Detailed vouchers and supporting documents of actual expenditure were not received by PAG (A&E) from the SNAs. An amount of ₹2,124.96 crore is lying unspent in the bank accounts of SNAs as on 31 March 2023.

As per the details provided by the State Government, an amount of ₹5,030.62 crore was received by the State Government being total Central Share during the year 2022-23. The State Share was ₹2,846.66 crore. During 2022-23, the State Government transferred a total of ₹7,877.28 crore to the SNAs through GIA Bills. There was an amount of ₹2,170.31 crore lying unspent in the SNAs as on 31 March, 2023. The difference requires reconciliation.

**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 2023, no amount remained un-recouped.

As on 31<sup>st</sup> March 2023, Contingency Fund has balance of ₹50.00 crore.

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

**5. Public Account:**

**(i) National Pension System (NPS):**

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹2,158.46 crore (Employees' contribution ₹1,136.45 crore and Government's contribution ₹1,022.01 crore - ₹ 1018.26 crore through MH 2071 and a

Foreign service contribution of ₹3.75 crore received by way of challans and remitted directly to MH 8342-117-003). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹2,213.78<sup>6</sup> crore to the Public Accounts under Head of Account 8342-04-117 Defined Contribution Pension Scheme during the year 2022-23, and ₹1,454.67 crore was transferred to NSDL / Trustee Bank. The balance amount of ₹1,072.83 crore, at the end of the year including legacy amount, is yet to be transferred to NSDL.

The State Government's contribution to the NPS was less by ₹114.44 crore (Employees' contribution ₹1,136.45 crore - Government's contribution ₹1,022.01 crore), which resulted in understatement of Revenue Expenditure to that extent.

**(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') the Central and State Governments are required to contribute to the fund in the proportion of 75:25. The opening balance at the beginning of the year was ₹608.06 crore. During the year 2022-23, the State Government received ₹188.80 crore as Central Government's share and transferred ₹251.73 crore (Central share ₹188.80 crore, State share ₹62.93 crore) to the Fund under Major Head 8121-122 SDRF. The State Government neither invested any amount from the fund nor paid any interest on the un-invested balance of SDRF as required under the guidelines of the fund. An amount of ₹123.00 crore was spent out of the fund during the year and the balance lying in the fund as on 31 March 2023 was ₹736.79 crore which remained un-invested. The State Government has not received any amount from the Central Government towards NDRF.

**(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.

During the year 2022-23, the State Government has not received any amount from the Central Government. The balance lying in the Fund at the end of 31 March 2023 was ₹119.73 crore.

**(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

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<sup>6</sup> Total contribution: Government contribution ₹1,022.01 crore + Employee contribution ₹1,136.45 crore = ₹2,158.46 crore. Amount received in MH 8342-117 is ₹2,213.78 crore. The difference of ₹55.32 crore (₹2,213.78 crore (-) ₹2,158.46 crore) is under reconciliation with DTA.



under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2022-23, an amount of ₹77.44 crore collected by 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 State Government has received ₹67.76 crore from National Compensatory Afforestation Deposit during the year. There was an opening balance of ₹1,449.97 crore in the State Compensatory Afforestation Fund. The expenditure incurred out of the SCA Fund during the year was ₹404.10 crore. The total balance in the Fund as on 31 March 2023 was ₹1,113.63 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 to be administered by RBI. 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) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23, Government has not contributed any amount against ₹1,535.82 crore required to be contributed to the fund. The total accumulation of the Fund was ₹7,093.85 crore as on 31 March 2023 (₹6,581.07 crore as on 31 March 2022). Of this ₹7,053.38 crore was invested leaving a balance of ₹40.47 crore in the Fund. Non-contribution of ₹1,535.82 crore resulted in understatement of Revenue Expenditure to that extent.

**(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 3 *per cent* in next five years. The Fund shall be gradually increased to a level of 5 *per cent*.

During the year Government has not contributed any amount against ₹676.41 crore was required to contribute to the Fund which resulted in understatement of Revenue Expenditure. The total accumulation of the Fund was ₹1,543.03 crore as on 31 March 2023 (₹1,430.83 crore as on 31 March 2022) which was entirely invested.

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

**(c) 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 will 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 received is to be transferred by the State Government to the Public Account under Major Head 8449 Other Deposits-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹275.89 crore towards CRIF and transferred the amount to 8449-00-103- Subventions form Central Road Fund. The State Government has incurred an expenditure of ₹128.11 crore and at the end of March 2023, the Fund has a balance of ₹158.25 crore.

**(ii) Suspense and Remittance Balances:**

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 ₹1,550.69 crore (Credit) under three Heads (8658, 8782, and 8793) as on 31 March 2023 (₹1,669.81 crore (Credit) as on 31 March 2022).

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.

**(iii) Cheques and Bills:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹71.42 crore (Credit). During 2022-23, cheques worth ₹38.86 crore were issued, and cheques worth ₹39.11 crore were encashed, leaving a closing balance of ₹71.17 crore (Credit) as on 31 March 2023. 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 2023.

**(iv) 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 2022-23, the Government collected ₹89.08 crore (*2021-22: ₹94.02 crore*) as Labour Cess under Major Head 8443 and transferred ₹69.94 crore (*2021-22: ₹81.93 crore*) to the Building and Other Construction Workers Welfare Board. The un-transferred amount from the Major Head 8443 was ₹30.56 crore (including ₹ 11.42 crore of previous years and ₹ 19.14 crore for the current year 2022-23) as on 31 March 2023 (₹29.88 crore as on 31 March 2022).

**(v) Adverse Balance:**

(a) Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/ corrections.

| Major Heads | Major Head Description                  | Minus balance |
|-------------|---|---------------|
| 6003        | Internal Debt of the State Government   | 967.13*       |
| 6216        | Loans for Housing                       | 0.42          |
| 6425        | Loans for Co-Operation                  | 30.39         |
| 6435        | Loans for Other Agricultural Programmes | 0.02          |
| 6801        | Loans for Power Projects                | 749.11        |
| 7610        | Loans to Government Servants            | 13.15         |
| 8009        | State Provident Funds                   | 657.43        |
| 8011        | Insurance and Pension Funds             | 216.25        |
| 8235        | General and Other Reserve Funds         | 0.05          |
| 8342        | Other Deposits                          | 18.26         |
| 8443        | Civil Deposits                          | 214.02        |
| 8448        | Deposits of Local Funds                 | 44.08         |
| 8449        | Other Deposits                          | 139.29        |
| 8550        | Civil Advances                          | 23.41         |

\*Includes ₹923.97 crore pertaining to repayment of loans taken by TRANSCO and TS Power Finance Corporation in the Combined State of Andhra Pradesh.

(b) The Transmission Corporation of Andhra Pradesh Ltd (APTRANSCO) and AP Power Finance Corporation Ltd. (APPFC) in the combined State of Andhra Pradesh, had raised loans through issue of Bonds for power development projects / financing power sector reforms. These loans were guaranteed by the State Government. At the time of bifurcation of composite State, the guarantees were apportioned between the two successor States of Andhra Pradesh and Telangana.

The repayment in respect of these loans is being made by the State Government and in this regard, to the end of March 2023, repayments amounting to ₹923.97 crore were made. Since the original loans were not received by the State Government, such repayments should have been in the form of assistance to the concerned corporation and classified as Revenue expenditure under MH 2801-Power. The State Government, however, incorrectly classified them as Public Debt repayments (MH 6003-09-SH 12 and 13), resulting in an adverse balance under these Public Debt heads.

The State Government has been requested to book the payments under Revenue expenditure head (MH 2801) to clear the negative balance and present a true and fair view of Accounts.

**(vi) Cash Balance:**

The Cash balance as on 31 March 2023 as per the record of the Principal Accountant General was ₹34.78 crore (Debit) and that reported by the RBI was ₹33.81 crore (Credit). There was a net difference of ₹0.97 crore (Debit), mainly due to incorrect reporting by agency banks to RBI and the difference is under reconciliation.

*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 2023 |
| 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)                                |

Details of un-apportioned items are given in Appendix XIII of Volume II of the Finance Accounts for the year 2022-23.

#### **7. Impact on revenue expenditure due to misclassification / non- compliance to statutory provisions:**

The impact on Revenue Expenditure due to misclassifications/non-compliance to statutory provisions on the state of Telangana's finances as brought out in the preceding paras is tabulated below:

(₹ in Crore)

| <b>Para Number</b>        | <b>Item / Particulars</b>                                 | <b>Overstatement of revenue expenditure</b> | <b>Understatement of revenue expenditure</b> |
|---------------------------|---|---|--|
| 3(ii)                     | Misclassification of Revenue expenditure under capital    | ...   | 95.20  |
| 3(ii)                     | Misclassification of Capital expenditure under Revenue    | 25.07                                       | ...  |
| 3(viii)                   | Interest Adjustment                                       | ...   | 131.11                                       |
| 5(i)                      | Short contribution of Government towards NPS              | --  | 114.44                                       |
| 5(B)(a)                   | Non-transfer of contribution to Consolidated Sinking Fund | --  | 1,535.82                                     |
| 5(B)(b)                   | Non-transfer of contribution to Guarantee Redemption Fund | --  | 676.41                                       |
| <b>Total (Net) Impact</b> | <b>Understatement</b>                                     | <b>2,527.91</b>                             |  |



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