|  |  |  |  |
| --- | --- | --- | --- |
| **Section and** | **Total grant or** | **Actual** | **Excess (+)** |
| **Major Heads** | **appropriation** | **expenditure**  **(** **in thousand)** | **Saving (-)** |

**REVENUE**

**2048 Appropriation for reduction**

**or avoidance of debt**

**2049 Interest Payments**

**2052 Secretariat - General Services**

**2054 Treasury and Accounts Administration**

**2070 Other Administrative Services**

**2071 Pensions and Other Retirement Benefits**

**2075 Miscellaneous General**

**Services**

**2235 Social Security and Welfare 3425 Other Scientific Research 3451 Secretariat-Economic**

**Services and**

**3454 Census, Surveys and Statistics**

Voted

Original: 1,46,43,18,99

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Supplementary: | 7,51,10 | 1,46,50,70,09 | 2,27,97,87,08 | (+)81,47,16,99 |
| *Charged* |  | *2,24,08,76,95* | *2,43,48,62,80* | *(+)19,39,85,85* |

|  |  |  |
| --- | --- | --- |
| **Section and Total grant or Major Heads appropriation** | **Actual expenditure (** **in thousand)** | **Excess (+) Saving (-)** |
| **CAPITAL** |  |  |
| Voted |  |  |
| **5475 Capital Outlay on Other** |  |  |
| **General Economic**  **Services** 83,37,40,00 | 21,04,70,43 | (-)62,32,69,57 |
| Amount surrendered during the year |  | NIL |
| **LOANS** |  |  |
| **6003 Internal Debt of the State** |  |  |
| **Government** |  |  |
| **6004 Loans and Advances from**  **the Central Government** |  |  |
| **7610 Loans to Government** |  |  |
| **Servants etc.** |  |  |
| **and** |  |  |
| **7810 Inter State Settlement** |  |  |
| Voted |  |  |
| Original: 2,26,50,00  Supplementary: 24,55 2,26,74,55 | 1,20,07,94 | (-)1,06,66,61 |
| Amount surrendered during the year |  | NIL |
| *Charged:* |  |  |
| *Original: 1,27,06,09,16*  *Supplementary: 88,45,75 1,27,94,54,91* | *10,96,16,67,04* | *(+)9,68,22,12,13* |

# NOTES AND COMMENTS

**REVENUE**

Voted

1. The expenditure exceeded the grant by  8,14,716.99 lakh ( 81,47,16,98,512). The excess requires regularisation.
2. Excess over the original plus supplementary provision occurred under:

|  |  |  |  |
| --- | --- | --- | --- |
| **Head** | **Total grant** | **Actual expenditure (** **in lakh)** | **Excess (+) Saving (-)** |
| **2052** | **Secretariat - General Services** |  |  |
| **MH 090** | **Secretariat** |  |  |
| 1.SH (07) | Planning Department |  |  |
|  | O. 799.87  R. 81.87 881.74 | 881.74 | ... |
|  | Augmentation of provision was the net effect | of increase of | 108.44 lakh and |

decrease of 26.57 lakh. Specific reasons for increase as well as decrease in provision have not been intimated (July 2024).

# 2054 Treasury and Accounts Administration

**MH 095 Directorate of Accounts and Treasuries**

1. SH(01) Headquarters Office

O. 931.97

S. 28.46

R. 64.93 1,025.36 1,025.37 (+)0.01

In view of the final expenditure 1,025.37 lakh, the supplementary provision of

28.46 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 85.89 lakh and decrease of 20.96 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

**Head Total grant Actual Excess (+)**

**expenditure Saving (-) (** **in lakh)**

**MH 096 Pay and Accounts Offices**

1. SH(01) Headquarters Office
   1. 2,399.60

S. 70.08

R. 112.15 2,581.83 2,581.82 (-)0.01

In view of the final expenditure 2,581.82 lakh, the supplementary provision of

70.08 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 150.70 lakh and decrease of 38.55 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

# MH 097 Treasury Establishment

1. SH(03) District Treasuries

O. 10,994,98

S. 16,52

R. 513.14 11,524.64 11,524.63 (-)0.01

In view of the final expenditure 11,524.63 lakh, the supplementary provision of 16,52 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 809.46 lakh and decrease of 296.32 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

1. SH(04) Pension Payment Offices
   1. 1,343.99

S. 43.34

R. 32.50 1,419.83 1,419.84 (+)0.01

In view of the final expenditure 1,419.84 lakh, the supplementary provision of

43.34 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 80.24 lakh and decrease of 47.74 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

**Head Total grant Actual Excess (+)**

**expenditure Saving (-) (** **in lakh)**

**MH 098 Local Fund Audit**

1. SH(01) Headquarters Office

O. 860.31

S. 26.52

R. 59.41 946.24 949.24 (+)3.00

In view of the final expenditure 949.24 lakh, the supplementary provision of

26.52 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 68.12 lakh and decrease of 8.71 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

1. SH(03) District Offices
   1. 4,889.61

S. 4.22

R. 437.07 5,330.90 5,330.90 ...

Augmentation of provision was the net effect of increase of 460.62 lakh and decrease of 23.55 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

# 2071 Pension and Other Retirement Benefits 01 Civil

**MH 101 Superannuation and Retirement Allowances**

1. SH(04) Pre bifurcation Service Pensions Allocable between the Sucessor States of Andhra Pradesh and Telangana in the

ratio of 58.32:41.68 5,00,000.00 7,80,810.96 (+)2,80,810.96

Reasons for incurring expenditure over and above the budget provision have not been intimated (July 2024).

Similar excess occurred during the years 2022-22 and 2022-23.

# Head Total grant Actual Excess (+)

**expenditure Saving (-) (** **in lakh)**

1. SH(14) Post bifurcation Service Pensions Allocable between the Successor States of

Andhra Pradesh and Telangana in the ratio of 58.32:41.68

* 1. 24,940.00

R. 1,02,076.70 1,27,016.70 3,12,838.88 (+)1,85,822.18

Specific reasons for increase in provision and reasons for final excess have not been intimated (July 2024).

Similar excess occurred during the years 2021-22 and 2022-23.

1. SH(34) Service Pensions Allocable

to Successor State of Telangana

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 5,000.00 |  | | |
| R. | (-)957.47 | 4,042.53 | 2,490,37.09 | (+)2,44,994.56 |

Specific reasons for decrease in provision and reasons for final excess have not been intimated (July 2024).

Similar excess occurred during the years 2021-22 and 2022-23.

# MH 102 Commuted value of Pensions

1. SH(34) Commuted Value of Pensions Allocable to Successor State of Telangana

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 5,000.00 |  | | |
| R. | 48,657.91 | 53,657.91 | 53,657.91 | ... |

Specific reasons for increase in provision have not been intimated (July 2024). Similar excess occurred during the years 2021-22 and 2022-23.

# MH 104 Gratuities

1. SH(15) Retirement Gratuity and Death Gratuity

to emplyees covered under NPS ... 49.11 (+)49.11

Incurring of expenditure on a head of account for which no provision has been made either in the original or supplementary estimates is in violation of Article 204(3) of Constitution of India.

Reasons for incurring expenditure without any budget provision have not been intimated (July 2024).

Similar excess occurred during the years 2021-22 and 2022-23.

**Head Total grant Actual Excess (+)**

**expenditure Saving (-) (** **in lakh)**

**MH 105 Family Pensions**

1. SH(04) Pre bifurcation Family Pensions Allocable between the Sucessor States of Andhra Pradesh and Telangana in the

ratio of 58.32:41.68 251,250.00 355,553.00 (+)1,04,303.00

Reasons for incurring expenditure over and above the budget provision have not been intimated (July 2024).

Similar excess occurred during the years 2021-22 and 2022-23.

1. SH(14) Post bifurcation Family Pensions Allocable between the Sucessor States of Andhra Pradesh and Telangana in the ratio of 58.32:41.68

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 42,000.00 |  |  |  |
| R. | 35,348.25 | 77,348.25 | 77,348.25 | ... |

Specific reasons for increase in provision have not been intimated (July 2024). Similar excess occurred during the years 2022-22 and 2022-23.

1. SH(34) Family Pensions Allocable to

Sucessor State of Telangana

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 84,900.00 |  | | |
| R. | 22,799.62 | 1,07,699.62 | 1,07,699.63 | (+)0.01 |

Augmentation of provision was the net effect of increase of 23,519.14 lakh and decrease of 719.52 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the years 2021-22 and 2022-23.

# MH 109 Pensions to Employees of State aided Educational Institutions

1. SH(04) Pensions to Non-Government School Teachers

O. 250.00

R. 25.36 275.36 275.36 ...

**MH 110 Pensions of Employees**

**of Local Bodies**

**GRANT No.IX FISCALADMINISTRATION, PLANNING, SURVEYS AND STATISTICS**

**(Contd.)**

**Head Total grant Actual Excess (+)**

**expenditure Saving (-) (** **in lakh)**

1. SH(07) Pensions to the Non-teaching

provincialised staff of

P.R Institutions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 8,100.00 |  |  |  |
| R. | 2,571.48 | 10,671.48 | 10,671.48 | ... |

1. SH(14) Zilla Parishad and Municipal

Pensions -Allocable between the Two Successor States

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 700.00 |  | | |
| R. | 269.27 | 969.27 | 969.27 | ... |

# MH 117 Government Contribution for Defined Contribution Pension Scheme

1. SH(04) Contribution to Contribution

Pension Scheme of Telangana State Government Employees

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 92,400.00 |  | | |
| R. | 29,775.50 | 1,22,175.50 | 1,22,175.50 | ... |

Specific reasons for increase in provision in respect of items (16) to (19) have not been intimated (July 2024).

Similar excess occurred in respect of items (16) and (17) during the year 2022-23 and in respect of items (18) and (19) during the years 2021-22 and 2022-23.

# MH 800 Other Expenditure

1. SH(34) Service Pensions

R. 2,324.37 2,324.37 2,324.37 ...

Provision of funds by way of reappropriation and incurring expenditure on a head for which no provision has been made either in the original or supplementary estimates is in violation of rules under Para 17.6.1(c) of Budget Manual.

Specific reasons for reappropriation without any budget provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

**2235 Social Security and Welfare**

**60 Other Social Security and Welfare Programmes**

**MH 105 Government Employees Insurance Scheme**

**Head Total grant Actual Excess (+)**

**expenditure Saving (-) (** **in lakh)**

1. SH (03) District Offices
   1. 1,254.58

S. 5.53

R. 58.70 1,318.81 1,318.81 (+)0.02

In view of the final expenditure of 1,318.81 lakh, the supplementary provision of

5.53 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 94.89 lakh and decrease of 36.19 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

# 3454 Census, Surveys and Statistics 01 Census

**MH 800 Other Expenditure**

1. SH (05) National Population Register

R. 317.00 317.00 317.00 ...

Provision of funds by way of reappropriation and incurring expenditure on a head for which no provision has been made either in the original or supplementary estimates is in violation of rules under Para 17.6.1(c) of Budget Manual.

Specific reasons for reappropriation without any budget provision have not been intimated (July 2024).

# 02 Surveys and Statistics

**MH 112 Economic Advice and Statistics**

1. SH (01) Head Quarters Office

O. 1,298.06

S. 29.85

R. 60.85 1,388.76 1,388.76 ...

In view of the final expenditure of 1,388.76 lakh, the supplementary provision of

29.85 lakh obtained in February 2024 proved inadequate.

Augmentation of provision was the net effect of increase of 144.86 lakh and decrease of 84.01 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

# Head Total grant Actual Excess (+)

**expenditure Saving (-) (** **in lakh)**

1. SH (08) Timely Reporting of Agricultural Statistics
   1. 258.58

S. 0.80

R: 33.27 292.65 292.66 (+)0.01

In view of find Expenditure of 292.66 lakh, the supplementary Provision of 0.80 lakh obtained in February 2024 proved Inadequate.

Augmentation of provision was the net effect of increase of 43.38 lakh and decrease of 10.11 lakh. Specific reasons for increase and decrease in provision have not been intimated (July 2024).

(iii) The above mentioned excess was partly offset by saving under:

# 2048 Appropriation for reduction or avoidance of debt

**MH 101 Sinking Funds**

1.SH(05) Contribution for reduction of

the outstanding liabilities

O. 500.00

R. (-)500.00 ... ... ...

Specific reasons for surrender of the entire provision have not been intimated (July 2024).

Similar saving occurred during the years 2021-22 and 2022 -23.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **2052** | **Secretariat - General Services** |  | | |
| **MH 090** | **Secretariat** |
| 2.SH (24) | State Re-organization Cell |
|  | O. 211.00  R. (-)107.96 | 103.04 | 103.04 | ... |
| 3.SH(25) | InternalAudit Wing |  |  |  |
|  | O. 71.50  R. (-)57.06 | 13.86 | 13.86 | ... |

Specific reasons for decrease in provision in respect of items (2) and (3) have not been intimated (July 2024).

Similar saving occurred in respect of items (2) and (3) during the years 2021-22 and 2022-23.

1. SH(32) Comprehensive Financial

Management System (CFMS) 625.97 ... (-)625.97

Reasons for non-utilisation of the entire provision have not been intimated (July 2024). Similar saving occurred during the years 2021-22 and 2022 -23.

1. SH(33) Integrated Financial Management System

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 7,500.00 |  | | |
| R. | (-)3,513.68 | 3,986.32 | 3,986.32 | ... |

Specific reasons for decrease in provision have not been intimated (July 2024). Similar saving occurred during the year 2022 -23.

1. SH(34) Digitisation of Records
   1. 1,000.00

R. (-)1,000.00 ... ... ...

Specific reasons for surrender of the entire provision have not been intimated (July 2024).

Similar saving occurred during the years 2021-22 and 2022 -23.

1. SH(75) Lumpsum Provision
   1. 1,00,000.00

R.(-)1,00,000.00 ... ... ...

Making a huge lumpsum provision without details is in contravention to para 13.12 of the Budget Manual.

Specific reasons for surrender of the entire provision have not been intimated (July 2024).

Similar saving occurred during the years 2021-22 and 2022 -23.

# 2054 Treasury and Accounts Administration MH 003 Training

1. SH(13) Training

O. 100.00

R. (-)100.00 ... ... ...

# 2070 Other Administrative Services

**MH 797 Transfer to Reserve Funds - Deposit Account**

Specific reasons for surrender of the entire provision have not been intimated (July 2024). Similar saving occurred during the years 2021-22 and 2022 -23.

1. SH(10) Guarantee Redemption Fund
   1. 1,000.00

R. (-)1,000.00 ... ... ...

Specific reasons for surrender of the entire provision in respect of items (8) and (9) have not been intimated (July 2024).

Similar saving occurred in respect of items (8) during the year 2022-23 and in respect of items (9) during the years 2021-22 and 2022-23.

**2071 Pensions and Other Retirement Benefits**

**01 Civil**

**MH 101 Superannuation and**

**Retirement Allowances**

1. SH(07) Assistance to the families of deceased pensioners

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| O. | | 4,600.00 |  | | |
| R. | | (-)833.52 | 3,766.48 | 3,766.48 | ... |
| **MH 102** | **Commuted value of Pensions** | | |  |  |
| 11.SH (14) | Post bifurcation Commuted Value of Pension Allocable between the Successor States  of Andhra Pradesh and Telnagana in the ratio 58.32:41.68 | | |  |  |
|  | O. 56,450.00  R. (-)35,625.94 20,824.06 | | | 20,824.06 | ... |
| **MH 103** | **Compassionate allowance** | | |  |  |
| 12.SH(04) | Pre bifurcation Compassionate Allowances Allocable betweenthe Sucessor States of Andhra Pradesh and Telangana in the ratio of 58.32:41.68 | | |  |  |
|  | O. 350.00  R. (-)63.09 286.91 | | | 286.91 | ... |
| 13.SH(34) | Pension Allocable to Sucessor State Telangana | | |  |  |
| O. | | 1,400.00 |  |  |  |
| R. | | (-)808.96 | 591.04 | 591.04 | ... |

# MH 104 Gratuities

1. SH (04) Pre bifurcation Gratutites Allocable between the Sucessor States of Andhra Pradesh and Telangana in the ratio of 58.32:41.68

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 450.00 |  | | |
| R. | (-)265.15 | 184.85 | 184.85 | ... |

1. SH (34) Gratuities Allocable to Successor State of Telangana

O. 46,233.00

R. (-)21,575.38 24,657.62 24,657.62 ...

# MH 109 Pensions to Employees of State aided Educational Institutions

1. SH (34) Pensions Amount Allocable to

Successor State of Telangana

* 1. 39,200.00

R. (-)18,716.92 20,483.08 20,483.08 ...

# MH 110 Pensions of Employees of Local Bodies

1. SH (34) Zilla Parishad and Municipal Pensions - Amount Allocable to successor State of Telangana
   1. 23,350.00

R. (-)10,968.26 12,381.74 12,381.74 ...

Specific reasons for decrease in provision in respect of items (10) to (17) have not been intimated (July 2024).

Similar saving occurred in respect of items (14) and (15) during the years 2021-22 and 2022-23.

# MH 111 Pensions to Legislators

1. SH (34) Amount Allocable to

Successor State of Telangana

* 1. 1,650.00

R. (-)1,003.10 646.90 ... (-)646.90

Reasons for non-utilisation of the entire provision and reasons for decrease in provision have not been intimated (July 2024).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **MH 115** | **Leave Encashments Benefits** |  | | |
| 19.SH(04) | Leave Encashments Benefits |
|  | O. 18,609.00  R. (-)4,659.49 | 13,949.51 | 13,949.51 | *...* |
| 20.SH(34) | Amount Allocable to Successor State of Telangana |  |  |  |
|  | O. 32,500.00  R. (-)26,843.30 | 5,656.70 | 5,656.70 | ... |
| **MH 800** | **Other Expenditure** |  |  |  |
| 21.SH(06) | Medical Reimbursement of all types of pensioners |  |  |  |
|  | O. 22,882.00  R. (-)6,553.78 | 16,328.22 | 16,328.22 | ... |

Specific reasons for decrease in provision in respect of items (19) to (21) have not been intimated (July 2024).

Similar saving occurred in respect of item (19) during the years 2021-22 and 2022-23.

# 2075 Miscellaneous General Sevices

**MH 795 Irrecoverable Loans written off**

1. SH(04) Write off HBA Loans

O. 50.00

S. 29.00

R. (-)59.31 19.69 19.69 ...

As the expenditure fell short of even the original provision, the supplementary provision of

29.00 lakh obtained in February 2024 proved unnecessary.

Specific reasons for decrease in provision have not been intimated (July 2024).

**2235 Social Security and Welfare**

**60 Other Social Security and Welfare Programmes**

**MH 105 Government Employees Insurance Scheme**

1. SH(04) Group Insurance Scheme

O. 54.90

S. 0.07

R. (-)53.43 1.54 1.54 ...

Specific reasons for decrease in provision have not been intimated (July 2024).

**3425 Other Scientific Research**

**60 Others**

**MH 200 Assistance to Other Scientific Bodies**

1. SH(07) Assistance to Telangana S.R.A.C

O. 1,247.28

R. (-)1,247.28 ... ... ...

# 3451 Secretariat-Economic Services

**MH 090 Secretariat**

1. SH(12) Strengthening of Monitoring,

Reviewing and Evaluation

* 1. 1,600.00

R. (-)1,600.00 ... ... ...

Specific reasons for surrender of the entire provision in respect of items (24) and (25) have not been intimated (July 2024).

Similar saving occurred in respect of items (24) and (25) during the years 2021-22 and 2022 -23.

1. SH(13) Telangana State Development

Planning Society (TSDPS)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 2,140.00 |  | | |
| R. | (-)1,070.00 | 1,070.00 | 1,070.00 | ... |

1. SH(43) Brahmin Welfare Fund

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 5,000.00 |  | | |
| R. | (-)2,250.00 | 2,750.00 | 2,750.00 | ... |

Specific reasons decrease in provision in respect of items (26) and (27) have not been intimated (July 2024).

Similar saving occurred in respect of items (26) and (27) during the years 2021-22 and 2022 -23.

# MH 101 Niti Aayog

1. SH(05) Research Schemes

O. 100.00

R. (-)100.00 ... ... ...

Specific reasons for surrender of the entire provision have not been intimated (July 2024). Similar saving occurred during the years 2021-22 and 2022 -23.

# MH 102 District Planning Machinery

1. SH(05) Director, Bureau of Economics and Statstics
   1. 1,503.66

S. 1.36

R. (-)475.17 1,029.85 1,029.85 ...

1. SH(09) Assistance to C.E.S.S.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 1,000.00 |  | | |
| R. | (-)250.00 | 750.00 | 750.00 | ... |

1. SH(10) Council for Social

Developement

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| O. | 280.00 |  | | |
| R. | (-)84.70 | 195.30 | 195.30 | ... |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3454** | **Census, Surveys and Statistics** |  | | |
| **02** | **Surveys and Statistics** |
| **MH 003** | **Training** |
| 32.SH(04) | Training |
|  | O. 54.00  R. (-)51.34 | 2.96 | 2.96 | ... |
| **MH 111** | **Vital Statistics** |  |  |  |
| 33.SH(34) | Survey,Compilation & Dissemination of Information |  |  |  |
|  | O. 66.96  R. (-)63.46 | 3.50 | 3.50 | ... |

Specific reasons decrease in provision in respect of items (29) to (33) have not been intimated (July 2024).

Similar saving occurred in respect of item (29) during the years 2021-22 and 2022 -23 and in respect of items (31) and (33) during the year 2022 -23.

# MH 112 Economic Advice

**and Statistics**

34.SH(11) Rationalization of Minor

Irrigation Statistics

O. 104.78

S. 63.96

R. (-)104.78 63.96 63.96 ...

As the expenditure fell short of even the original provision, the supplementary provision of

63.96 lakh obtained in February 2024 proved unnecessary.

Specific reasons for decrease in provision have not been intimated (July 2024). Similar saving occurred during the years 2021-22 and 2022 -23.

# ( in lakh)

*Charged*

1. The expenditure exceeded the grant by *1,93,985.85 lakh ( 19,39,85,84,846*). The

excess requires regularisation.

1. Excess over the original plus supplementary provision occurred under:

# 2049 Interest Payments

**01 Interest on Internal Debt MH 101 Interest on Market Loans**

1. SH(05) Interest on State

Development Loans *19,84,849.28 21,56,721.78 (+)1,71,872.50*

Reasons for incurring expenditure over and above the budget provision have not been intimated (July 2024).

Similar excess occurred during the years 2021-22 and 2022-23.

# MH 115 Interest on Ways & Means Advances from Reserve Bank of India

1. SH(04) Interest on Ways & Means Advances from Reserve Bank of India

*O.* *100.00*

*R. 10,082.12 10,182.12 13,525.00 (+)3,342.88*

# MH 200 Interest on Other Internal Debts

1. SH(13) Interest on Loans from the

NABARD for RIDF Schemes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *19,066.73* |  | | |
| *R.* | *2,967.09* | *22,033.82* | *22,033.82* | *...* |

# MH 305 Management of Debt

1. SH(01) Management of Debt
   1. *4,000.00*
2. *3,701.98 7,701.98 7,701.98* ...

Specific reasons for increase in provision in respect of items (2) to (4) and reasons for final excess in respect of item (2) have not been intimated (July 2024).

Similar excess occurred in respect of items (2) and (4) during the years 2021-22 and 2022-23.

# Interest on small Saving, Provident Funds etc.

**MH 104 Interest on State Provident Fund**

1. SH(04) Interest on General

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Provident Fund | *45,000.00* | *52,398.63* | *(+)7,398.63* |
| **MH 108** | **Interest on Insurance** |  |  |  |
|  | **and Pension Fund** |  |  |  |
| 6. SH(05) | Telangana State Life Insurance Fund | *35,000.00* | *46,163.34* | *(+)11,163.34* |
| 7. SH(07) | Telangana Employees Group Insurance Fund | *2,000.00* | *2,256.97* | *(+)256.97* |

Reasons for incurring expenditure over and above the budget provision in respect of items

(5) to (7) have not been intimated (July 2024).

Similar excess occurred in respect of items (5) to (7) during the years 2021-22 and 2022-23.

# Interest on Loans and Advances from Central Government

**MH 101 Interest on Loans for State/Union Territory Plan Schemes**

1. SH(02) Interest on Back to Back

Loans

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *3,000.00* |  | | |
| *R.* | *4,937.36* | *7,937.36* | *7,937.36* | ... |

**2071 Pension and Other Retirement Benefits**

**01 Civil**

**MH 101 Superannuation and**

**Retirement Allowances**

1. SH(05) Payment to Tamil Nadu

Government Pensioners under the Andhra State Act (1953)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *30.00* |  | | |
| *R.* | *71.97* | *101.97* | *101.97* | *...* |

Specific reasons for increase in provision in respect of items (8) and (9) have not been intimated (July 2024).

Similar excess occurred in respect of items (8) and (9) during the year 2022-23.

1. The above mentioned excess was partly offset by saving under:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2049** | **Interest Payments** | | |  | |
| **01** | **Interest on Internal Debt** | | |
| **MH 123** | **Interest on special securities issued to** | | |
|  | **NSSF of the Central Government by** | | |
|  | **the State Government** | | |
| 1. SH(04) | Special Securities issued to Reserver Bank of India | | |
|  | *O. 64,169.69*  *R. (-)10,908.26 53,261.43* | | | *53,261.44* | *(+)0.01* |
| **MH 200** | **Interest on Other Internal Debts** | | |  |  |
| 2. SH(06) | Interest on Loans from  N.C.D.C to other Coperative Societies | | |  |  |
|  | *O.* *200.00*  *R. (-)194.19* *5.81* | | | *5.81* | *...* |
| 3. SH(32) | Interest on take over of outstanding housing loans of  employees by State Bank of Hyderabad | | |  |  |
| *O.* | | *2,838.05* |  |  |  |
| *R.* | | *(-)938.59* | *1,899.46* | *1,899.46* | *...* |

1. SH(38) Interest on Loans from the

NCDC for Sheep and Goat Development Coop. Federation Ltd.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *250.00* |  | | |
| *R.* | *(-)96.26* | *153.74* | *153.74* | *...* |

# ( in lakh)

1. SH(40) Interest on Loans from the

NABARD for Warehousing Infrastructure Fund

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *2,500.00* |  |  |  |
| *R.* | *(-)1,771.42* | *728.58* | *728.58* | *...* |

1. SH(42) Interest on takeover of

Outstanding housing loans of Government Employees by Andhra Bank

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *4,110.00* |  | | |
| *R.* | *(-)1,521.62* | *2,588.38* | *2,588.38* | *...* |

# MH 117 Interest on Defined Contribution Pension Schemes

1. SH(04) Interest on Defined Contribution Pension Schemes

*O.* *100.00*

1. *(-)99.78 0.22 0.22 ...*

# 04 Interest on Loans and Advances from Central Government

**MH 101 Interest on Loans for State/Union Territory Plan Schemes**

1. SH(01) Interest on Block Loans

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *O.* | *3,200.00* |  | | |
| *R.* | *(-)1,349.27* | *1,850.73* | *1,850.73* | ... |

# MH 104 Interest on Loans for Non-Plan Schemes

1. SH(04) Interest on Other loans

*O.* *150.00*

*R. (-)55.77 94.23 94.23* ...

# MH 109 Interest on State Plan Loans Consolidated in terms of Recommendations of the 12th Finance Commission

**(** **in lakh)**

1. SH(01) Interest on Consolidated Loans

*O. 5,500.00*

1. *(-)4,673.79 826.21 826.21* ...

Specific reasons for decrease in provision in respect of items (1) to (10) have not been intimated (July 2024).

Similar saving occurred in respect of items (3), (6) to (8) during the year 2022-23 and in respect of items (4) and (5) during the years 2021-22 and 2022-23.

# CAPITAL

Voted

* 1. Out of the saving of  6,23,269.57 lakh, no amount was surrendered during the year.
  2. Saving in original provision occurred under:

**5475 Capital Outlay on Other General Economic Services**

**MH 115 Financial Support for**

**Infrastructure Development**

1. SH(05) Constituency Development

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Programme | 60,376.00 | 41,810.41 | (-)18,565.59 |
| 2. SH(08) | Special Development Fund for welfare and development activities | 7,60,064.00 | 1,57,835.02 | (-)6,02,228.98 |
| **MH 800** | **Other Expenditure** |  |  |  |
| 3. SH(10) | Crucial Balancing Fund | 3,300.00 | 825.00 | (-)2,475.00 |

Reasons for final saving in respect of items (1) to (3) have not been intimated (July 2024).

Similar saving occurred in respect of items (1) and (2) during the years 2021-22 and 2022-23.

# ( in lakh)

**LOANS**

Voted

1. As the expenditure fell short of even the original provision, the supplementary provision of 24.55 lakh obtained in February 2024 proved unnecessary and could have been restricted to a token provision wherever necessary.
2. Out of the saving of 10,666.61 lakh, no amount was surrendered during the year.
3. Saving in original provision occurred under:

|  |  |  |  |
| --- | --- | --- | --- |
| **7610** | **Loans to Government Servants etc.** |  | |
| **MH 201** | **House Building Advances** |
| 1.SH(04) | Loans to All India  Services Officers 200.00 | 60.00 | (-)140.00 |
| 2.SH(05) | Loans to Other Officers 15,000.00 | 6,168.83 | (-)8,831.17 |
| **MH 202** | **Advances for purchase of** |  |  |
|  | **Motor Conveyances** |  |  |
| 3.SH(04) | Loans for purchase of  Motor Cars 2,500.00 | 1,851.87 | (-)648.13 |
| 4.SH(05) | Loans for purchase of  Motor Cycles 500.00 | 145.15 | (-)354.85 |

Reasons for final saving in respect of items (1) to (4) have not been intimated (July 2024). Similar saving occurred in respect of items (1) to (4) during the year 2022-23.

1. SH(06) Loans to Ministers, Speaker etc.

for purchase of Motor Cars. 1,000.00 ... (-)1,000.00

Reasons for non-utilisation of the entire provision have not intimated (July 2024). Similar saving occurred during the year 2022-23.

# MH 204 Advances for purchase of computers

1. SH(12) Advances for purchase of

personal computers 100.00 46.00 (-)54.00

Reasons for final saving have not been intimated (July 2024). Similar saving occurred during the years 2021-22 and 2022-23.

# ( in lakh)

1. SH(13) Advances to Ministers for purchase

of personal computers 60.00 ... (-)60.00

1. SH(14) Advances to MLAs for purchase

of personal computers 140.00 ... (-)140.00

Reasons for non-utilisation of the entire provision in respect of item (7)and(8) have not intimated (July 2024).

Similar saving occurred in respect of items (7) and (8) during the years 2021-22 and 2022-23.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **MH 800** | **Other Advances** |  | | |
| 9.SH(04) | Festival Advances | 2,000.00 | 568.89 | (-)1,431.11 |
| 10.SH(05) | Marriage Advances | 200.00 | 79.00 | (-)121.00 |
| 11.SH(10) | Advances for N.G.Os. for Education of their children and other Miscellaneous purposes | 150.00 | 18.93 | (-)131.08 |

Reasons for final saving in respect of items (9) to (11) have not been intimated (July 2024).

Similar saving occurred in respect of items (9) to (11) during the years 2021-22 and 2022-23.

1. The above mentioned saving was partly offset by excess under:

# 7610 Loans to Government Servants etc.

**MH 202 Advances for purchase of Motor Conveyances**

1. SH(07) Loans to M.L.As to purchase of Motor Cars

O. 800.00

S. 21.38 821.38 1,660.00 (+)838.62

In view of the final expenditure 1,660.00 lakh, the supplementary provision of

21.38 lakh obtained in February 2024 proved inadequate.

Reasons for incurring expenditure over and above the original plus supplementary provision have not been intimated (July 2024).

7810 I nter St ate Settlement

M H 125 Andhr a Pr adesh and Telangana

1. SH(00) Andhra Pradesh and Telangana ... 1,409.28 (+)1,409.28

Incurring expenditure on a head for which no provision has been made either in the original or supplementary estimates is in violation of rules under Artical 204(3) of the Constitution of India.

Reasons for incurring expenditure without any budget provision have not been intimated (July 2024).

*Charged*

* 1. The expenditure exceeded the grant by *96,82,212.13 lakh ( 968,22,12,12,659*). The excess requires regularisation.
  2. In view of the excess expenditure of *96,82,212.13 lakh*, the supplementary provision of *8,845.75 lakh* obtained in February 2024 proved inadequate.
  3. Excess over the original plus supplementary provision occurred under:

# 6003 Internal Debt of the State Government MH 106 Compensation and other Bonds

1. SH(06) Ujwal Discom Assurance

Yojana (UDAY) ... *89,229.30 (+)89,229.30*

Incurring expenditure on a head for which no provision has been made either in the original or supplementary estimates is in violation of rules under Artical 204(3) of the Constitution of India.

Reasons for incurring expenditure without any budget provision have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

# MH 109 Loans from other Institutions

1. SH(23) Loans from Andhra Bank

*O. 6,000.00*

*R. 650.00 6,650.00 7,161.59 (+)511.59*

Specific reasons for increase in provision as well as reasons for final excess have not been intimated (July 2024).

Similar excess occurred during the year 2022-23.

|  |  |  |  |
| --- | --- | --- | --- |
| **MH 110** | **Ways and Means Advances from the Reserve Bank of India** |  | |
| 3.SH(05) | Ways and Means Advances from the Reserve Bank of India *10,000.00* | *97,09,786.54* | *(+)96,99,786.54* |
| **6004** | **Loans and Advances from** |  |  |
|  | **the Central Government** |  |  |
| **02** | **Loans for State Plan/Union territory** |  |  |
|  | **Plan Schemes** |  |  |
| **MH 101** | **Block Loans** |  |  |
| 4.SH(02) | Back to Back Loans *10,000.00* | *13,969.51* | *(+)3,969.51* |
|  | Reasons for incurring huge expenditu | re over and | above the budget |

provision in respect of items (3) and (4) have not been intimated (July 2024).

Similar excess occurred in respect of items (3) and (4) during the years 2021-22 and 2022-23.

* 1. The above mentioned excess was partly offset by saving under:

**6003 Internal Debt of the State Government**

**MH 103 Loans from Life Insurance**

**Corporation of India**

1. SH (06) Loans from LIC of India for

Construction of Houses for

Weaker Sections *1,032.35 583.12 (-)449.23*

Reasons for final saving have not been intimated (July 2024). Similar saving occurred during the year 2022-23.

# MH 104 Loans from General Insurance Corporation of India

1. SH (04) Loans from GIC of India for

Construction of Houses for

Weaker Sections *202.17 ... (-)202.17*

Reasons for non-utilisation of the entire provision have not intimated (July 2024). Similar saving occurred during the years 2021-22 and 2022-23.

M H 105 L oans fr om the National Bank for

Agr icultur al and Rur al Development

1. SH(05) Loans from NABARD for

Warehousing Infrastructure

Fund *13,500.00 11,056.21 (-)2,443.79*

Reasons for final saving have not been intimated (July 2024).

# MH 109 Loans from other Institutions

1. SH(18) Loans from State Water and

Sanitary Mission (HUDCO) *320.00 ... (-)320.00*

1. SH(19) Loans from Road Development

Corporation (HUDCO) *100.00 ... (-)100.00*

1. SH(24) UDAY Loan *89,229.30 ... (-)89,229.30*

Reasons for non-utilisation of the entire provision in respect of items (4) to (6) have not intimated (July 2024).

Similar saving occurred in respect of item (4) during the year 2022-23 and in respect of items (5) during the years 2021-22 and 2022-23.

|  |  |  |  |
| --- | --- | --- | --- |
| **6004** | **Loans and Advances from the Central Government** |  | |
| **02** | **Loans for State Plan/Union territory Plan Schemes** |  |  |
| **MH 105** | **State Plan Loan Consolidated in terms of Recommendation of the 12th Finance Commision** |  |  |
| 7.SH(01) | Consolidated Loans *25,000.00* | *11,016.13* | *(-)13,983.87* |

Reasons for final saving have not been intimated (July 2024).

# ( in lakh)

**GENERAL:**

* 1. **State Life Insurance Fund:** The expenditure in the grant includes 2,135.86 lakh spent on the administration of Government Life Insurance Department which is transferred to the State Government Insurance Fund before closure of accounts for the year.

The Telangana State Life Insurance Fund is managed by the Government on quasi-commercial lines and the benefit of insurance is open to Government employees only. Premium recovered from the subscribers is credited to the Fund and payment on insurance policies and the expenditure on administration of the insurance department are debited to it.

The amount accrued in the Fund is payable to the subscribing employees on their retirement and to the families of the employees who died while in service.

The balance in the Fund at the end of the year was 7,61,195.40 lakh. The transactions of the Fund Account are included under the Major Head “8011-Insurance and Pension Funds- MH-105 State Government Insurance Fund” as given in Statement No.21 of the FinanceAccounts 2023-24.

* 1. **Group Insurance Scheme:** In order to supplement the benefit available to employees under the Pension-cum-Gratuity Scheme, the Family Benefit Fund Scheme was introduced by the Government from 21 October 1974. The State Employees Group Insurance Scheme was introduced from 01 November 1984 in place of the Family Benefit Fund Scheme.

As a result of introduction of the State Employees Group Insurance Scheme, the membership of the then existing Family Benefit Fund Scheme ceased from that date. The amounts which would have been due to the members had they ceased to be in service on 31 October 1984 under the old scheme continue to remain in the Family Benefit Fund and the balance becomes payable to the members together with interest, on their retirement or otherwise on demitting office for any reason.

The incomings in the form of interest and outgoings in the form of payment into/from the Family Benefit Fund during the year were  -)5.89 lakh and 3.47 lakh respectively, the closing balance at the end of the year being  -)2,603.41 lakh.

# ( in lakh)

An account of the transactions of the Family Benefit Fund included under the Major Head “8011 - Insurance and Pension Funds - MH 106 - Other Insurance and Pension Funds” is given in Statement No.21 of the Finance Accounts 2023-24.

The Employees Group Insurance Scheme which came into force with effect from 01 November 1984 is intended to provide insurance cover at a low cost to the State Government employees, employees of Panchayat Raj Institutions, Municipalities and work charged employees who have completed ten years of service. The scheme is wholly contribu- tory and operates on self financing basis.

The amount accrued in the Fund is payable to the subscribing employees on their retirement and to the families of the employees who died while in service.

The balance to end of 31 March 2024 was 37,401.31 lakh. An account of the transactions of the State Government Employees Group Insurance Scheme is given in Statement No.21 of the Finance Accounts for 2023-2024 under Major Head “8011 - Insurance and Pension Funds - MH 107-State Government Employees Group Insurance Scheme”.

* 1. **Guarantee Redemption Fund:** The Government has constituted “Guarantee Redemption Fund” vide G.O.Ms.No.4 dated 11-06-2014 (effective from 2014-15) for discharge of guarantees invoked. An amount of 12,137.40 lakh (Contribution NIL and Interest on Investment 12,137.40 lakh) had been credited to the Fund during 2023-24. An account of Transactions of Guarantee Redemption Fund included under 8235-117-(04) is given in Statement No.21 of Finance Accounts 2023-24. To end of 31 March 2024, entire balance of 1,66,440.67 lakh at the credit of the fund was invested.

# Disclosure of Unspent Balances in DDOs' Bank Accounts as on 31.03.2024

The information on transfer of funds to DDOs' Bank Accounts and position of unspent amount has not been received from the State Government.