



सत्यमेव जयते

Finance Accounts
(Volume - I)
2021-22



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



Government of Telangana

GOVERNMENT OF TELANGANA

FINANCE ACCOUNTS

2021-22

VOLUME-I

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Report of the Comptroller and Auditor General of India
Audit of the Finance Accounts of the Government of Telangana

Opinion

The Finance Accounts of the Government of Telangana for the year ended 31 March 2022 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 2021-22.

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 2022.

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, IX and XII) 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 following significant issue / concern, which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining Legislative control over public finances.

The Fifteenth Finance Commission recommended that, in the interest of transparency, States need to make full disclosure of Off-Budget liabilities. Government of Telangana mobilized **₹20,857.88 crore** through 5 State Public Sector Undertakings and two Autonomous Bodies during 2021-22. The Off-Budget borrowings from various Banks on behalf of the Government as at the end of March 2022 stood at **₹1,18,955 crore** for which principal and / or interest would be serviced out of the State Budget. This was not disclosed in the State Budget.

The audit observation on the above issue will be detailed in the State Finances Audit Report for the year ended March 2022.

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

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

Date: 14 December 2022
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'.

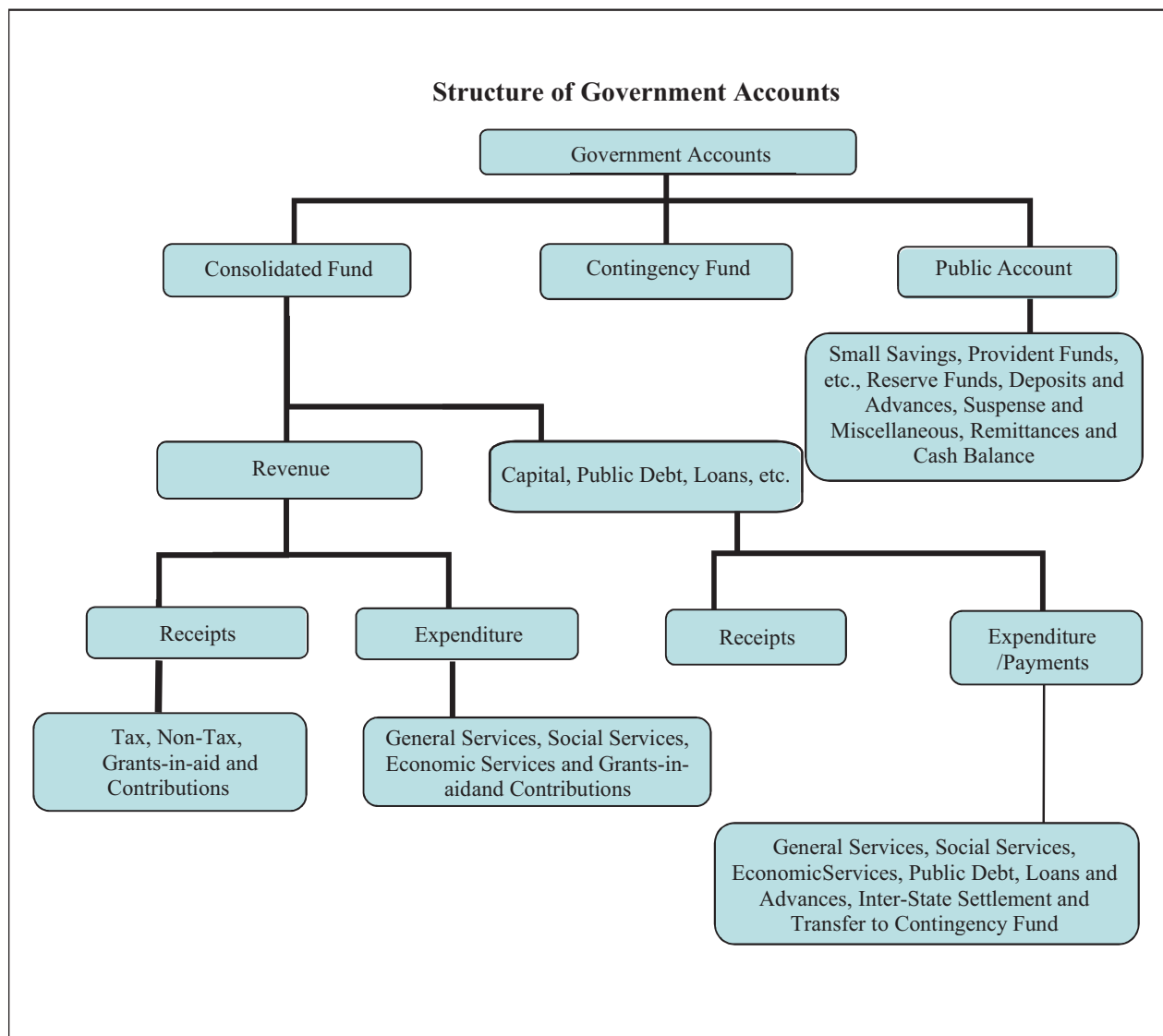
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. 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 2021-22 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 2022).

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

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

1. STATEMENT OF FINANCIAL POSITION

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

Assets ⁽¹⁾	Reference (Sl.No.)		As at	As at
	Notes to	Statement	31 March	31 March
	Finance Accounts		2022	2021
Cash				<i>(₹ in Crore)</i>
(i) Cash in Transit and Local Remittances		Annexure to	...	...
		St.No.2	...	...
(ii) Departmental Balances		21	0.90	0.90
(iii) Permanent Imprest		21	0.40	0.34
			1.44	1.44
(iv) Cash Balance Investments		21	55.45	1,801.12
(v) Deposits with Reserve Bank of India & Other Banks		Annexure to	63.82	(-)5.67
		St.No.2		
(vi) Investments from Earmarked Funds		22	7,975.19	7,397.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.		8 & 19	30,919.26	21,825.87
			8,401.21	8,401.21
(ii) Other Capital Expenditure		5 & 16	1,32,612.45	1,12,831.50
			1,42,948.46	1,42,948.46
Contingency Fund (un-recouped)	Para 4	21	0.05	...
Loans and Advances	Para 1-(v)	7 & 18	52,378.63	43,956.92
			28,099.68	28,099.68
Advances with departmental officers		21	(-)23.40	(-)23.39
			29.63	29.63
Suspense and Miscellaneous Balances		21	...	...
			235.66	235.66
Remittance Balances		21	...	...
			310.23	310.23
Cumulative excess of expenditure over Receipts⁽³⁾			1,07,395.98	98,052.93
Total			3,31,377.83 ⁽⁴⁾	2,85,836.82 ⁽⁴⁾

- The figures of assets and liabilities are cumulative figures.
- In this statement the line item 'Suspense and Miscellaneous Balances' does not include MH-8673-Cash Balance Investment, 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.
- 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.
- Figure excludes un-apportioned balances which are shown in bold

1. STATEMENT OF FINANCIAL POSITION

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

Liabilities	Reference (Sl.No.)		As at	As at
	Notes to	Statement	31 March	31 March
	Finance Accounts		2022	2021
			<i>(₹ in Crore)</i>	
Borrowings (Public Debt)				
(i) Internal Debt		6 & 17	2,63,040.87	2,24,378.84
			(-)95.17	(-)95.17
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6 & 17	10.04	12.18
			1.75	1.75
Loans for State Plan Schemes		6 & 17	5,711.66	6,219.44
Loans for Central Plan Schemes		6 & 17	...	...
			3.59	3.59
Loans for Centrally Sponsored Plan Schemes		6 & 17	...	...
Other Loans for States/Union Territory with legislature schemes		6 & 17	8,726.57	3,942.95
			8.74	8.74
Contingency Fund (Corpus)	Para. 3	21	50.00	50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6 & 17	12,912.20	11,845.17
(ii) Deposits		6,17 & 21	27,423.95	26,200.87
			4,503.68	4,503.68
(iii) Reserve Funds	Para.5-(ii)	6,17 ,21 & 22	11,761.48	12,815.39
(iv) Remittance Balances		21	723.05	106.13
(v) Suspense and Miscellaneous Balances		21	1,018.01	265.85
Cumulative excess of receipts over Expenditure			...	...
Total			3,31,377.83 ⁽¹⁾	2,85,836.82 ⁽¹⁾

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
<i>(₹ in Crore)</i>					
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,27,468.59	1,00,914.36	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,36,803.43	1,23,212.38
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	91,271.38	66,650.37	Salaries ⁽¹⁾ <i>(Ref. Statement 4-B & Appendix-I)</i>	21,650.61	17,379.26
Non-tax Revenue <i>(Ref. Statement 3 & 14)</i>	8,857.41	6,101.24	Subsidies ⁽¹⁾ <i>(Ref. Statement 4-B & Appendix-II)</i>	10,218.05	9,565.95
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	20.30	33.52	Grants-in-Aid ^(1,2) <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	61,399.40	54,283.55
Others <i>(Ref. Statement 3 & 14)</i>	8,837.11	6,067.72	General Services <i>(Ref. Statement 4 & 15)</i>	35,609.10	32,666.26
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	18,720.54	12,691.62	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	19,161.41	16,841.36
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	13,999.22	13,595.36
			Others <i>Ref. Statement 4-B)</i>	2,448.47	2,229.54
			Social services <i>(Ref. Statement 4-A & 15)</i>	6,832.53	9,158.00
			Economic services <i>(Ref. Statement 4-A & 15)</i>	1,093.74	159.36
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	8,619.26	15,471.13	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	...	
Revenue Deficit	9,334.84	22,298.02	Revenue Surplus	...	

- (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'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in Crore)					
Section-B :Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	28,874.35⁽²⁾	15,922.11
			Salaries ⁽¹⁾ (Ref. Statement 4-B & Appendix-I)	499.06	358.59
			General Services (Ref. Statement 4-A & 16)	961.58	778.89
			Social Services (Ref. Statement 4-A & 16)	6,345.18	2,147.13
			Economic Services (Ref. Statement 4-A & 16)	21,068.53	12,637.50
Recoveries of Loans & Advances (Ref. Statement 3,7 & 18)	47.70	58.36	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	8,469.41	10,868.27
			General Services (Ref. Statement 4-A, 7 & 18)	...	92.93
			Social Services (Ref. Statement 4-A, 7 & 18)	4,561.91	4,923.01
			Economic Services (Ref. Statement 4-A, 7 & 18)	3,879.32	5,827.58
			Others (Ref. Statement 7)	28.18	24.75
Public debt Receipts (Ref. Statement 3,6 & 17)	1,19,052.56	1,16,586.25	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	76,116.83	76,990.58
Internal Debt (Market Loans etc.) (Ref. Statement 3,6 & 17)	1,14,268.93	1,13,920.91	Internal Debt (Market Loans etc.) (Ref. Statement 4-A, 6 & 17)	75,606.91 ⁽³⁾	76,500.88
Loans from GOI (Ref. Statement 3.6 & 17)	4,783.63	2,665.34	Loans from GOI (Ref. Statement 4-A, 6 & 17)	509.92	489.70
Net of inter-state Settlement	...	...	Net of inter-state Settlement	8.18	7.78
Appropriation to the Contingency Fund	...	...	Appropriation to the Contingency Fund	...	...
Total receipts Consolidated Fund (Ref. Statement 3)	2,46,568.85	2,17,558.97	Total Expenditure Consolidated Fund (Ref. Statement 4)	2,50,272.20	2,27,001.12
Deficit in Consolidated Fund	3,703.35	9,442.15	Surplus in Consolidated Fund	...	...

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

(2) Includes an amount of ₹0.29 crore Grants-in-aid.

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

2.STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
(₹ in Crore)					
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	4.21	Contingency Fund	0.05	...
Part-III Public Account ⁽¹⁾					
Small Savings (Ref. Statement 21)	2,658.66	2,635.61	Small Savings (Ref. Statement 21)	1,591.63	1,691.03
Reserves & Sinking Funds (Ref. Statement 21)	1,352.65	1,388.29	Reserves & Sinking Funds (Ref. Statement 21)	2,984.56	1,171.76
Deposits (Ref. Statement 21)	73,308.90	66,892.59	Deposits (Ref. Statement 21)	72,085.82	61,812.63
Advances (Ref. Statement 21)	0.01	0.01	Advances (Ref. Statement 21)	...	...
Suspense & Misc. (Ref. Statement 21)	22,098.47	22,040.06	Suspense & Misc. (Ref. Statement 21)	19,600.71	17,127.78
Remittances (Ref. Statement 21)	1,129.60	693.38	Remittances (Ref. Statement 21)	512.68	725.32
Total Receipts - Public Account (Ref. Statement 21)	1,00,548.29	93,649.94	Total Disbursements - (Ref. Statement 21)	96,775.40	82,528.52
Deficit in Public Account	...	...	Surplus in Public Account	3,772.89	11,121.42
Opening Cash Balance	(-)5.67	(-)1,689.15	Closing Cash Balance	63.82	(-)5.67
Increase in cash Balance	69.49	1,683.48	Decrease in Cash Balance	...	...

(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 2022	On 31 March 2021
	<i>(₹ in Crore)</i>	
(a) General Cash Balances-		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	63.82	(-)5.67
3. Deposits with other Banks	...	...
4. Remittances in Transit	...	
Total	63.82	(-)5.67
5. Investments held in Cash Balance Investment Account (Major Head 8673)	55.45	1,801.12
Total- (a)	119.27	1,795.45
(b) Other Cash Balances and Investments		
1. 8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers, Forest Officers, General Managers of Commercial Concerns and Pension Payment Officer (Motigally)	...	...
2. 8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	0.40	0.34
3. Investment out of Earmarked Funds	7,975.19	7,397.20
Total-(b)	7,975.59	7,397.54
Total-(a) +(b)	8,094.86	9,192.99

There was a net difference of ₹3.14 crore (Credit) between the figures reflected in the accounts ₹63.82 crore (Debit) and that intimated by the Reserve Bank of India ₹66.96 crore (Credit), in respect of Deposits with Reserve Bank included in the Cash Balance. The difference was mainly due to delay in reporting by Agency Banks. The difference is under reconciliation.

	<i>(₹ in Crore)</i>		
	Debit	Credit	Net
i) Difference as on 31 March 2022	9.15	12.29	3.14 CR
ii) Difference as on 30 June 2022	8.31	11.46	3.15 CR

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/ Over draft from time to time.

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

(b) The Operative limit of Special Drawing Facility of Government of Telangana was ₹554.49 crore as on 31 March 2022. The limit for Ways and Means advances for the state was ₹1,728.00 crore as on 31 March 2022.

Without resorting to Special Drawing Facility, Ways and Means Advance and Over Draft from Reserve Bank of India, the State Government maintained the minimum Cash Balance with the Bank on 76 days from 01 April 2021 to 31 March 2022.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2021 to 31 March 2022 is given below :-

(i)	Number of days on which the minimum balance was maintained without taking any advance	76 ⁽³⁾
(ii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility (SDF) alone	30
(iii)	Number of days on which the minimum balance was maintained by taking Ways and Means Advance (WMA) after exhausting SDF.	159
(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	100

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2022 but worked out by 15 April 2022 and not simply the daily Balance on 31 March.

(2) An amount of ₹70.06 crore was paid towards interest on Special Drawing Facility/Ways and Means Advances/Overdraft during the year 2021-22.

(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 76 (365- 289).

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 ⁽¹⁾		Overdraft ⁽²⁾	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April 2021	4	796.39	8	1,355.99	...	...
May 2021	3	1,272.22	18	4,636.38	10	1,315.08
June 2021	0	748.17	5	3,343.88	24	5,081.60
July 2021	0	6.19	5	210.56	14	3,370.55
August 2021	3	1,168.94	17	3,964.64	1	155.64
September 2021	2	411.70	18	3,670.69	10	2,859.36
October 2021	2	847.93	17	2,578.23	12	2,159.72
November 2021	1	45.11	10	2,510.33	9	869.63
December 2021	4	2,287.49	24	4,883.81	...	...
January 2022	4	598.25	8	1,170.76	11	4,258.21
February 2022	2	339.53	14	3,778.78	8	2,060.53
March 2022	5	1,114.36	15	2,864.58	1	539.17
Total	30	9,636.28	159	34,968.63	100	22,669.49

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

(₹ in Crore)					
	Balance as on 01 April 2021	Purchases	Sales	Balance on 31 March 2022	Interest realised
Short-term investments- Government of India	1,801.11	17,785.73	19,531.40	55.44	0.46
Treasury Bills					
On account of rounding	0.01	...	...	0.01	
Total	1,801.12	17,785.73	19,531.40	55.45⁽³⁾	0.46

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

⁽¹⁾ After exhausting special drawing facility.

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

⁽³⁾ Difference of ₹0.01 crore is on account of rounding off.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non Tax Receipts

Description		Actuals	
		2021-22	2020-21
		<i>(₹ in Crore)</i>	
A.	Tax Revenue-		
A.1	Own Tax Revenue-		
	State Goods and Services Tax(SGST)	28,916.87	22,190.34
	Other Taxes on Income and Expenditure	586.96	510.99
	Land Revenue	0.26	0.50
	Stamps and Registration Fees	12,372.73	5,243.28
	Taxes on Immovable property other than Agricultural land	0.64	52.72
	State Excise	17,482.19	14,369.84
	Taxes on Sales, Trade etc.	26,973.83	20,903.90
	Taxes on Vehicles	4,380.61	3,337.96
	Taxes on Goods and Passengers	7.64	19.39
	Taxes and Duties on Electricity	547.51	20.46
	Other Taxes and Duties on Commodities and Services	2.13	0.99
A.2	Share of net proceeds of Taxes-		
	Central Goods and Services Tax (CGST)	5,572.98	3,715.08
	Corporation Tax	4,648.87	3,864.70
	Taxes on Income other than Corporation Tax	5,635.32	3,966.59
	Other Taxes on Income and Expenditure	0.04	...
	Taxes on Wealth	1.72	...
	Customs	1,505.42	649.40
	Union Excise Duties	898.91	421.81
	Service Tax	438.02	63.19
	Other Taxes and Duties on Commodities and Services	19.26	10.85

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non Tax Receipts

Description		Actuals	
		2021-22	2020-21
			(₹ in Crore)
Total- A		1,09,991.91	79,341.99
B. Non-Tax Revenue-			
Miscellaneous General Services		3,924.95	1,253.65
Non-ferrous Mining and Metallurgical Industries		2,296.36	3,457.49
Other Social Services		1,013.79	8.54
Education, Sports, Art and Culture		495.38	614.45
Medical and Public Health		406.49	246.46
Police		161.90	108.97
Other Administrative Services		128.26	59.55
Urban Development		92.70	6.74
Labour and Employment		71.26	53.86
Dividends and Profits		51.98	93.56
Other General Economic Services		33.54	21.61
Forestry and Wild Life		26.52	27.37
Interest Receipts		20.30	33.52
Major Irrigation		19.04	16.20
Roads and Bridges		18.02	24.36
Civil Supplies		11.74	6.75
Other Rural Development Programmes		11.46	3.49
Power		10.65	6.56
Crop Husbandry		10.23	17.16
Information and Publicity		9.17	0.03
Minor Irrigation		7.36	5.01
Co-operation		6.87	5.47

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non Tax Receipts

Description	Actuals	
	2021-22	2020-21
		(₹ in Crore)
Public Works	5.76	4.16
Medium Irrigation	4.91	2.13
Civil Aviation	4.67	4.45
Tourism	2.69	0.82
Contributions and Recoveries towards Pension and other Retirement Benefits	2.62	6.56
Fisheries	2.16	2.63
Social Security and Welfare	1.86	2.89
Housing	1.45	1.14
Water Supply and Sanitation	1.00	1.80
Land Reforms	0.70	2.02
Animal Husbandry	0.57	0.66
Stationery and Printing	0.42	0.42
Village and Small Industries	0.30	0.46
Jails	0.27	0.09
Family Welfare	0.05	0.12
Other Agricultural Programmes	0.01	0.09
Total- B	8,857.41	6,101.24

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II. Grants from Government of India

Description	Actuals	
	2021-22	2020-21
		(₹ in Crore)
C. Grants-		
Grants-in-Aid from Central Government-		
Centrally Sponsored Schemes		
Central Assistance/Share	4,445.58	5,805.11
Externally Aided Projects-Grants for Centrally Sponsored Schemes	15.61	...
Finance Commission Grants		
Grants for Rural Local Bodies	1,100.70	1,847.00
Grants for Urban Local Bodies	327.43	838.57
Grants in aid for State Disaster Response Fund	359.20	449.00
Other Transfer/Grants to States/Union Territories with Legislatures		
Grants under Proviso to Article 275(1) of the Constitution	20.50	25.17
Grants from Central Road Fund	261.88	253.29
Grants to cover gap in resources	...	2,638.00
Special Assistance	82.14	511.92
Compensation for loss of revenue arising out of implementation of GST	2,006.22	3,103.07
Total- C	8,619.26	15,471.13
Total Revenue Receipts (A+B+C)	1,27,468.58	1,00,914.36

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

III. Capital , Public Debt and other Receipts

Description	Actuals	
	2021-22	2020-21
	<i>(₹ in Crore)</i>	
D. Capital Receipts-		
Miscellaneous Capital Receipts-		
Others	...	...
Disinvestment Proceeds	...	...
Total- D	...	...
E. Public Debt		
Internal Debt of the State Government-		
Market Loans	45,716.00	43,784.00
Loans from the National Bank for Agricultural and Rural Development	1,276.59	676.75
Loans from National Co-operative Development Corporation	1.94	6.26
Ways and Means Advances from the Reserve Bank of India	67,274.40	69,453.90
Loans and Advances from the Central Government-		
Non-Plan Loans	...	...
Loans for State Plan/Union territory Plan Schemes(Block Loans) ⁽¹⁾
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) ⁽¹⁾	4,783.63	2,665.34
Total- E	1,19,052.56	1,16,586.25

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	Actuals	
	2021-22	2020-21
		<i>(₹ in Crore)</i>
F. Loans and Advances by State Government(Recoveries)⁽²⁾	47.70	58.36
G. Inter-State Settlement	...	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	2,46,568.84[€]	2,17,558.97

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

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

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L & A	Total
(₹ in Crore)					
A.	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	93.12	...	...	93.12
	President, Vice-President/Governor, Adminstrator of Union Territories	17.29	...	...	17.29
	Council of Ministers	35.56	...	...	35.56
	Administration of Justice	721.13	...	...	721.13
	Elections	(-)153.28 ⁽¹⁾	(-)153.28
A.2	Fiscal Services				
	Land Revenue	121.20	...	...	121.20
	Stamps and Registration	122.10	...	...	122.10
	State Excise	344.93	...	...	344.93
	Taxes on Sales, Trade etc.	251.36	...	...	251.36
	Taxes on Vehicles	109.01	...	...	109.01
	Other Taxes and Duties on Commodities and Services	7.11	...	...	7.11
A.3	Interest Payments and Servicing of Debt				
	Interest Payments	19,161.41	...	...	19,161.41
A.4	Administrative Services				
	Public Service Commission	23.29	...	...	23.29
	Secretariat - General Services	213.93	...	...	213.93
	District Administration	1,168.92	...	...	1,168.92
	Treasury and Accounts Administration	214.72	...	...	214.72
	Police	7,239.95	419.41	...	7,659.36
	Jails	139.75	...	...	139.75
	Stationery and Printing	60.71	0.03	...	60.74
	Public Works	241.44	446.93	...	688.37
	Vigilance	40.31	...	...	40.31
	Other Administrative Services	205.42	95.21	...	300.63
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	14,025.19	...	...	14,025.19
	Miscellaneous General Services	28.23	...	...	28.23
Total-General Services		44,432.80	961.58	...	45,394.38
B.	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	13,843.69	36.02	...	13,879.71

⁽¹⁾ Minus expenditure resulted due to reimbursement of Expenditure of ₹223.34 crore by G.o.I. O.M. No. 27031/03/2021-B&A.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L & A	Total
(₹ in Crore)					
	Technical Education	290.67	1.54	...	292.21
	Sports and Youth Services	86.51	9.15	...	95.66
	Art and Culture	135.79	2.35	...	138.14
B.2	Health and Family Welfare				
	Medical and Public Health	4,227.12	497.95	360.06	5,085.13
	Family Welfare	2,193.97	11.25	...	2,205.22
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,113.07	5,328.85	2,414.27	8,856.19
	Housing	254.56	44.90	1,587.58	1,887.04
	Urban Development	2,665.41	...	200.00	2,865.41
B.4	Information and Broadcasting				
	Information and Publicity	104.86	...	...	104.86
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	15,450.43	398.99	...	15,849.42
B.6	Labour and Labour welfare				
	Labour, Employment and Skill Development	199.10	...	...	199.10
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	10,327.61	8.80	...	10,336.41
	Nutrition	2,173.08	...	...	2,173.08
	Relief on account of Natural Calamities	(-) 118.94 ⁽²⁾	(-) 118.94
B.8	Others				
	Other Social Services	192.05	5.39	...	197.44
	Secretariat-Social Services	42.17	...	...	42.17
Total-Social Services		53,181.15	6,345.19	4,561.91	64,088.25
C.	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	17,302.55	0.01	219.33	17,521.89
	Soil and Water Conservation	30.75	...	...	30.75
	Animal Husbandry	446.84	0.91	734.09	1,181.84
	Dairy Development		...	84.40	84.40
	Fisheries	68.86	6.36	146.59	221.81

⁽²⁾ Minus is due to transfer of expenditure incurred for COVID during previous years to the fund.

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

Description		Revenue	Capital	L & A	Total
(₹ in Crore)					
	Forestry and Wild Life	331.30	134.02	...	465.32
	Food Storage and Warehousing	44.93	...	...	44.93
	Agricultural Research and Education	445.06	10.00	...	455.06
	Co-operation	112.28	1.61	...	113.89
	Other Agricultural Programmes	772.09	4.88	...	776.97
C.2	Rural Development				
	Special Programmes for Rural Development	367.26	...	...	367.26
	Land Reforms	12.62	...	...	12.62
	Other Rural Development Programmes	4,409.75	2,599.75	...	7,009.50
C.4	Irrigation and Flood Control				
	Major Irrigation	310.20	12,024.63	1,884.47	14,219.30
	Medium Irrigation	...	122.86	...	122.86
	Minor Irrigation	27.82	1,382.73	...	1,410.55
	Command Area Development	12.42	0.19	...	12.61
	Flood Control and Drainage	...	5.34	...	5.34
C.5	Energy				
	Power	11,111.45	...	442.80	11,554.25
	New and Renewable Energy	50.71	...	...	50.71
C.6	Industry and Minerals				
	Village and Small Industries	58.30	...	...	58.30
	Industries	1,067.05	...	...	1,067.05
	Non-Ferrous Mining and Metallurgical Industries	143.98	...	...	143.98
	Consumer Industries	...	2.00	...	2.00
	Other Industries	1.58	678.99	213.31	893.88
C.7	Transport				
	Civil Aviation	26.86	3.19	...	30.05
	Roads and Bridges	581.80	1,759.33	...	2,341.13
	Road Transport	890.00	937.51	154.32	1,981.83
C.9	Science, Technology and Environment				
	Other Scientific Research	9.14	...	...	9.14
	Ecology and Environment	1.16	...	...	1.16
C.10	General Economic Services				
	Secretariat-Economic Services	289.21	...	...	289.21
	Tourism	57.16	...	...	57.16
	Foreign Trade and Export Promotion	0.87	...	...	0.87

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

Description		Revenue	Capital	L & A	Total
<i>(₹ in Crore)</i>					
Census, Surveys and Statistics		75.81	...	...	75.81
Civil Supplies		114.27	...	...	114.27
Other General Economic Services		15.42	1,893.27	...	1,908.69
Total- Economic Services		39,189.50	21,567.58	3,879.31	64,636.39
E. Public Debt-					
Internal Debt of the State Government			...	75,606.91	75,606.91
Loans and Advances from the Central Government			...	509.92	509.92
F. Loans to Government Servants					
Loans to Government Servants		...	...	28.18	28.18
Total-Grants in Aid & Contributions, Loans to Government Servants and Public Debt		...	...	76,145.01	76,145.01
G. Inter State Settlement		...	...	8.18	8.18
Total- Consolidated Fund Expenditure		1,36,803.45	28,874.35	84,594.41	2,50,272.21[€]

€ Differs from rounding off of absolute figure by ₹0.01 crore

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

B. EXPENDITURE BY NATURE

Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in Crore)</i>									
Grants-in-Aid	61,399.40	0.30	61,399.70	54,283.55	0.55	54,284.10	44,961.06	5.86	44,966.92
Pensionary Charges	23,192.16*	...	23,192.16	18,500.00	...	18,500.00	17,487.53	...	17,487.53
Salaries	21,650.61	499.06	22,149.67	17,379.26	358.59	17,737.85	17,042.26	340.85	17,383.11
Interest	19,121.67	...	19,121.67	16,796.08	...	16,796.08	14,350.39	...	14,350.39
Subsidies	10,218.05	...	10,218.05	9,565.95	...	9,565.95	6,845.67	...	6,845.67
Scholarships and Stipends	2,579.46	...	2,579.46	1,800.10	...	1,800.10	2,884.12	...	2,884.12
Professional Services	1,948.95	5.41	1,954.36	1,651.51	0.66	1,652.17	1,730.84	4.83	1,735.67
Other Contractual Services	1,409.84	22.21	1,432.05	1,035.07	21.61	1,056.68	765.99	23.18	789.17
Cost of Ration / Diet Charges	1,289.83	...	1,289.83	906.60	...	906.60	820.26	...	820.26
Minor Works	1,203.75	153.81	1,357.56	533.61	163.27	696.88	759.49	1,733.34	2,492.83
Contributions	1,199.19	...	1,199.19	771.18	...	771.18	1,594.01	...	1,594.01
Other Charges	1,064.17	3,047.83	4,112.00	3,987.90	3,055.23	7,043.13	3,215.31	1,680.77	4,896.08
Office Expenses	618.27	30.39	648.66	515.59	16.39	531.98	648.76	21.19	669.95
Transfer to Reserve Funds	478.93	...	478.93	598.67	...	598.67	650.00	...	650.00
Supplies and Materials	415.67	43.14	458.81	289.46	1.50	290.96	591.93	29.57	621.50
Rents, Rates and Taxes	385.76	1.81	387.57	240.97	0.63	241.60	91.82	0.75	92.57
Domestic Travel Expenses	300.87	2.62	303.49	269.90	5.02	274.92	335.24	7.37	342.61
Petrol, Oil and Lubricants	158.25	1.45	159.70	104.72	0.62	105.34	134.45	0.76	135.21
Work Charged Establishment	118.58	75.86	194.44	115.98	55.22	171.20	...	...	...
Motor Vehicles	77.98	2.85	80.83	22.29	0.30	22.59	37.37	0.40	37.77
Wages	59.55	1.19	60.74	64.05	1.18	65.23	53.13	1.40	54.53
Advertisements, Sales and Publicity Expenses	58.15	31.59	89.74	83.94	4.55	88.49	178.09	11.06	189.15

* This includes all expenditure booked under the detailed head '040- Pensionary Charges' across Major Heads like 2071 (₹23170.50 crore), 2075 (₹13.84 crore) and 2235 (₹7.81 crore).

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
BY FUNCTION AND NATURE**

B. EXPENDITURE BY NATURE

Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<i>(₹ in Crore)</i>									
User Charges	47.00	...	47.00	35.01	...	35.01	76.89	...	76.89
Secret Service Expenditure	30.75	...	30.75	29.05	...	29.05	37.75	...	37.75
Machinery and Equipment	24.55	196.47	221.02	43.76	147.57	191.33	26.44	94.30	120.74
Clothing, Tentage and Store	21.17	0.03	21.20	36.46	...	36.46	19.52	0.01	19.53
Publications	13.22	...	13.22	17.94	...	17.94	26.61	0.04	26.65
Other Administrative Expenses	8.84	0.06	8.90	5.94	...	5.94	15.69	0.11	15.80
Arms and Ammunition	7.97	1.71	9.68	7.18	1.04	8.22	29.51	...	29.51
Rewards	3.56	...	3.56	3.57	...	3.57	3.80	...	3.80
PRC Arrears	2.51	...	2.51	84.14	0.23	84.37	77.50	0.13	77.63
Write Off	0.71	...	0.71	0.20	...	0.20	0.06	...	0.06
Foreign Travel Expenses	0.07	...	0.07	0.06	...	0.06	0.57	...	0.57
Investments	...	9,034.54	9,034.54	...	18.92	18.92	...	2,052.96	2,052.96
Major Works	...	15,973.43	15,973.43	...	12,334.15	12,334.15	...	11,072.16	11,072.16
PRC Arrears to Work Charged Employees	...	...	...	...	...	...	0.26	...	0.26
Deduct - Recoveries	(-)255.79	...	(-)255.79	(-)769.42	...	(-)769.42	(-)83.25	...	(-)83.25
Inter Account Transfers	(-)12,050.21 ⁽¹⁾	(-)251.41	(-)12,301.62	(-)5,797.89	(-)265.12	(-)6,063.01	(-)6,611.20	(-)222.23	(-)6,833.43
Total	1,36,803.44	28,874.35	1,65,677.79	1,23,212.38	15,922.11	1,39,134.49	1,08,797.87	16,858.81	1,25,656.68

Note: Grants -in-Aid under Revenue Account includes expenditure of ₹5,239.97 crore (Salaries ₹4,755.48 crore, Wages ₹12.67 crore, Domestic Travel Expenses ₹0.20 crore, PRC Arrears ₹0.02 crore, Minor Works ₹198.67 crore, Professional Services ₹254.02 crore and Other Contractual Services ₹18.92 crore incurred under Minor Heads 191, 192, 193, 196, 197 & 198).

(1) Inter Accounts Transfers includes amount of ₹ (-)10,154.63 crore representing share of pension reimbursed by Andhra Pradesh during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
A	Capital Account of General Services						
4055	Capital Outlay on Police	427.87	2,318.68 1,030.80	...	419.41	2,738.09 1,030.80	(-)1.98 ...
4058	Capital Outlay on Stationery and Printing	...	1.33 6.16	...	0.03	1.36 6.16	......
4059	Capital Outlay on Public Works	287.65	1,017.98 1,021.68	...	446.93	1,464.91 1,021.68	55.37 ...
4070	Capital Outlay on Other Administrative Services	63.37	602.48 814.37	...	95.21	697.69 814.37	50.24 ...
Total - A		778.89	3,940.47 2,873.01	...	961.58	4,902.05 2,873.01	23.46 ...
B	Capital Account of Social Services						
(a)	Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	531.20	1,909.21 1,311.07	...	49.06	1,958.27 1,311.07	(-)90.76 ...
Total- (a)		531.20	1,909.21 1,311.07	...	49.06	1,958.27 1,311.07	(-)90.76 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
(b)	Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	258.84	1,750.37 1,221.70	...	497.95	2,248.32 1,221.70	92.38 ...
4211	Capital Outlay on Family Welfare	...	0.02 56.84	...	11.25	11.27 56.84	......
Total- (b)		258.84	1,750.39 1,278.54	...	509.20	2,259.59 1,278.54	96.72 ...
(c)	Capital Account of Water supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	1,041.85	11,609.85 3,185.93	...	5,328.85	16,938.70 3,185.93	411.48 ...
4216	Capital Outlay on Housing	45.09	275.60 296.81	...	44.90	320.50 296.81	(-)0.42 ...
4217	Capital Outlay on Urban Development	...	8.03 7.65	...	...	8.03 7.65	......
Total- (c)		1,086.94	11,893.48 3,490.39	...	5,373.75	17,267.23 3,490.39	394.39 ...
(d)	Capital Account of Information and Broadcasting						

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4220	Capital Outlay on Information and Publicity	...	13.78 6.50	...	...	13.78 6.50	......
Total- (d)		0.00	13.78 6.50	...	...	13.78 6.50	......
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes							
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	253.63	2,842.03 3,555.63	...	398.99	3,241.02 3,555.63	57.31 ...
Total- (e)		253.63	2,842.03 3,555.63	...	398.99	3,241.02 3,555.63	57.31 ...
(g) Capital Account of Social Welfare							
4235	Capital Outlay on Social Security and Welfare	6.98	151.93 311.85	...	8.80	160.73 311.85	26.07 ...
Total- (g)		6.98	151.93 311.85	...	8.80	160.73 311.85	26.07 ...
(h) Capital Account of other Social Services							
4250	Capital Outlay on Other Social Services	9.54	40.07 483.22	...	5.39	45.46 483.22	(-)43.50 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
Total- (h)		9.54	40.07 483.22	...	5.39	45.46 483.22	(-)43.50 ...
Total - B		2,147.13	18,600.89 10,437.20	...	6,345.19	24,946.08 10,437.20	195.52 ...
C	Capital Account of Economic Services						
(a)	Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	0.46	1,177.26 59.07	...	0.01	1,177.27 59.07	(-)97.83 ...
4402	Capital Outlay on Soil and Water Conservation	...	... 0.01	...	...	... 0.01	......
4403	Capital Outlay on Animal Husbandry	12.50	116.96 59.74	...	0.91	117.87 59.74	(-)92.72 ...
4404	Capital Outlay on Dairy Development	...	... 69.60	...	...	... 69.60	......
4405	Capital Outlay on Fisheries	4.12	5.15 60.97	...	6.36	11.51 60.97	54.37 ...
4406	Capital Outlay on Forestry and Wild Life	160.89	459.95 113.12	...	134.02	593.97 113.12	(-)16.70 ...
4408	Capital Outlay on Food Storage and Warehousing	...	... 9.19	...	...	... 9.19	......

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4415	Capital Outlay on Agricultural Research and Education	...	14.00 25.00	...	10.00	24.00 25.00	......
4425	Capital Outlay on Co-operation	0.51	24.43 325.19	...	1.61	26.04 325.19	215.69 ...
4435	Capital Outlay on Other Agricultural Programmes	38.35	947.02 51.11	...	4.88	951.90 51.11	(-)87.28 ...
Total- (a)		216.83	2,744.77 773.00	...	157.79	2,902.56 773.00	(-)27.23 ...
(b) Capital Account of Rural Development							
4515	Capital Outlay on Other Rural Development Programmes	2,479.44	6,845.98 1,852.76	...	2,599.75	9,445.73 1,852.76	4.85 ...
Total- (b)		2,479.44	6,845.98 1,852.76	...	2,599.75	9,445.73 1,852.76	4.85 ...
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	6,976.34	56,290.45 87,707.45	...	12,024.63	68,315.08 87,707.45	72.36 ...
4701	Capital Outlay on Medium Irrigation	114.27	1,027.20 4,868.00	...	122.86	1,150.06 4,868.00	7.52 ...
4702	Capital Outlay on Minor Irrigation	1,291.26	8,616.74 9,547.74	...	1,382.73	9,999.47 9,547.74	7.08 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4705	Capital Outlay on Command Area Development	...	1.13 238.99	...	0.19	1.32 238.99	......
4711	Capital Outlay on Flood Control Projects	8.24	290.76 2,641.02	...	5.34	296.10 2,641.02	(-)35.19 ...
Total- (d)		8,390.11	66,226.28 1,05,003.20	...	13,535.75	79,762.03 1,05,003.20	61.33 ...
(e) Capital Account of Energy							
4801	Capital Outlay on Power Projects	...	18,490.34 5,327.94	...	...	18,490.34 5,327.94	......
4810	Capital Outlay on New and Renewable Energy	...	0.05 0.59	...	...	0.05 0.59	......
Total- (e)		0.00	18,490.39 5,328.53	...	...	18,490.39 5,328.53	......
(f) Capital Account of Industry and Minerals							
4851	Capital Outlay on Village and Small Industries	...	7.75 75.81	...	...	7.75 75.81	......
4852	Capital Outlay on Iron and Steel Industries	...	... 4.73	...	...	... 4.73	......
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	... 891.27	...	...	... 891.27	......

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
							(₹ in Crore)
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	1.20	69.30 348.20	...	2.00 348.20	71.30 348.20	66.67 ...
4875	Capital Outlay on Other Industries	16.00	245.06 601.45	...	678.99 601.45	924.05 601.45	4,143.69 ...
4885	Other Capital Outlay on Industries and Minerals	...	... 71.68	...	... 71.68	...	...
Total- (f)		17.20	322.11 2,071.12	...	680.99	1,003.10 2,071.12	3,859.24 ...
(g) Capital Account of Transport							
5051	Capital Outlay on Ports and Light Houses	...	... 865.91	...	...	... 865.91	...
5053	Capital Outlay on Civil Aviation	...	16.27 72.24	...	3.19	19.46 72.24	......

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
<i>(₹ in Crore)</i>							
5054	Capital Outlay on Roads and Bridges	1,150.96	10,127.30 17,182.89	...	1,759.33	11,886.63 17,182.89	52.86 ...
5055	Capital Outlay on Road Transport	...	1,221.11 182.84	...	937.51	2,158.62 182.84	......
5056	Capital Outlay on Inland Water Transport	...	... 7.81	...	...	... 7.81	......
Total- (g)		1,150.96	11,364.68 18,311.69	...	2,700.03	14,064.71 18,311.69	134.59 ...
<i>(j)</i>	Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	...	19.33 23.35	...	...	19.33 23.35	......
5453	Capital Outlay on Foreign Trade and Export Promotion	...	... 13.00	...	...	... 13.00	......
5465	Investments in General Financial and Trading Institutions	...	... 28.96	...	...	... 28.96	......
5475	Capital Outlay on Other General Economic Services	741.55	6,102.47 4,633.85	...	1,893.27	7,995.74 4,633.85	155.31 ...
Total- (j)		741.55	6,121.80 4,699.16	...	1,893.27	8,015.07 4,699.16	155.31 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Amount allocated to Telangana during the year	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Percentage Increase(+)/ Decrease(-)
Total -C							
		12,996.09	1,12,116.01	...	21,567.58	1,33,683.59	65.95
			1,38,039.46			1,38,039.46	...
Total Expenditure Capital Account							
		15,922.11	1,34,657.37	...	28,874.35	1,63,531.72	81.35
			1,51,349.67			1,51,349.67	...

(₹ in Crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

- During the year 2021-22, the Government of Telangana invested ₹9,093.40 crore in Government Companies. Further details about investments are given in Statement No.19.
- The expenditure under Capital Heads of account excludes the amount of investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to **₹8,401.21** crore pending apportionment.
- The major increase in respect of the Capital Expenditure heads over previous year is as under:

Head of Account	Increase (₹ in Crore)	Reasons
B. Capital Account of Social Services		
(a) <i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>		
4215 Capital Outlay on Water Supply and Sanitation	4,287.00	Increase was mainly due to 'Mission Bhagiratha' and 'Investment in TDWSCL'.
C. Capital Accounts of Economic Services		
(b) <i>Capital Account of Irrigation and Flood Control</i>		
4700 Capital Outlay on Major Irrigation	5,048.29	Increase was mainly due to 'Investment in Kaleswaram Corporation' and 'Investment in TSWRIDC'.
(g) <i>Capital Account of Transport</i>		
5055 Capital Outlay on Road Transport	937.51	Increase was mainly due to 'Investment to TSRTC' and 'Investment in TSRDC'.
(j) <i>Capital Account of General Economic Services</i>		
5475 Capital Outlay on Other General Economic Services	1,151.72	Increase was mainly due to 'Constituency Development Programme' and 'Special Development Fund for welfare and development activities'.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

4. The above increase was partly offset by decrease under:			
Head of Account		Decrease	Reasons
(₹ in Crore)			
B. Capital Account of Social Services			
(a)	<i>Capital Account of Education, Sports, Art and Culture</i>		
4070	Capital Outlay on Education, Sports, Art and Culture	482.14	Decrease is mainly due to ‘Civil Works under Samagra Shiksha’, and ‘Buildings’
C. Capital Account of Economic Services			
(a)	<i>Capital Account of Agriculture and allied Activities</i>		
4403	Capital Outlay on Animal Husbandry	11.59	Decrease in expenditure is mainly due to ‘Infrastructure support to field veterinary institutions’ and ‘Buildings’.
4406	Capital Outlay on Forestry and Wild Life	26.87	Decrease in expenditure is mainly due to the decrease in expenditure towards ‘Forest College and Research Institute (FCRI) Mulugu’ and ‘Afforestation Fund’.
4435	Capital Outlay on Other Agricultural Programmes	33.47	Decrease in expenditure is due to ‘Ware housing Infrastructure fund’.

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-APR-21	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31-MAR-22	Net Increase (+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	2,03,199.27	...	45,716.00	6,460.42	2,42,454.85	39,255.58	19.32	75.39
WMA from the RBI	...	...	67,274.40	67,274.40	...	...	...	...
Bonds	8,922.96	...	...	...	8,922.96	...	...	2.77
Loans from Financial Institutions	4,938.33	...	1,278.53	708.58	5,508.28	569.95	11.54	1.71
	(-)6.97				(-)6.97			
Special Securities issued to National Small Savings Fund	7,205.07	...	...	827.30	6,377.77	(-)827.30	(-)11.48	1.98
Other Loans	113.22	...	...	336.21	...	(-)336.20	(-)296.95	(-)0.07
	(-)88.20				(-)222.99⁽¹⁾			
6004 Loans and Advances from the Central Government					(-)88.20			
01 Non-Plan Loans	12.18	...	...	2.14	10.04	(-)2.14	(-)17.57	...
	1.75				1.75			
02 Loans for State Plan Schemes	6,219.44	...	...	507.77	5,711.67	(-)507.77	(-)8.16	1.78
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
	3.59				3.59			

⁽¹⁾ Minus balance is due to non receipt of credits relating to TRANSCO Bonds and Power Finance Corporation, but repayments made through MH 6003 (₹923.97 crore) and overpayment of HUDCO loan (₹32.27 crore).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(₹ in crore)							
Nature of Borrowings	Balance as on 01-APR-21	Balance Allocated to Telangana during the year	Receipts during the year	Repayments during the year	Balance as on 31-MAR-22	Net Increase(+) / Decrease(-) Amount Per cent	As a % of total Liabilities
A. Public Debt							
6004 Loans and Advances from the Central Government-							
04 Loans for Centrally Sponsored Plan Schemes					8.74		
07 Pre- 1984-85 Loans	8.74						
09 Other Loans for State/Union Territory with Legislature Schemes	3,942.94	...	4,783.63	...	8,726.57	4,783.63 121.32	2.71
Total Public Debt(A)	2,34,553.41 (-) 81.09	...	1,19,052.56	76,116.82	2,77,489.15 (-) 81.09	42,935.74 18.31	86.28
B. Other Liabilities							
Public Accounts							
Small Savings, Provident Funds, etc.	11,845.17	...	2,658.66	1,591.63	12,912.20	1,067.03 9.01	4.01
Reserve Funds bearing interest	3,829.93	...	479.67	2,113.52	2,196.08	(-) 1,633.85 (-)42.66	0.68
Reserve Funds not bearing interest	1,588.26	...	872.98	871.04	1,590.20	1.94 0.12	0.49
Deposits bearing interest	2,760.19	...	2,669.83	2,597.44	2,832.58 [*]	72.38 2.62	0.88
	201.93				201.93		

* Difference in CB due to rounding.

6. STATEMENT BORROWINGS AND OTHER LIABILITIES

(₹ in crore)

Nature of Borrowings	Balance as on 01-APR-21	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31-MAR-22	Net Increase (+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
Deposits not bearing interest	23,440.68	...	70,639.07	69,488.38	24,591.37	1,150.69	4.91	7.65
	4,301.75				4,301.75			
Total Other Liabilities	43,464.23	...	77,320.21	76,662.01	44,122.43	658.20	1.51	13.72
	4,503.68				4,503.68			
Total Public Debt and Other Liabilities(A+B)	2,78,017.64	...	1,96,372.77	1,52,778.83	3,21,611.58	43,593.94	15.68	100.00
	4,422.59				4,422.59			

EXPLANATORY NOTES

- (a). Government of Telangana has adopted "The Andhra Pradesh Fiscal Responsibility and Budget Management Act 2005" as "The Telangana Fiscal Responsibility and Budget Management Act 2005" in accordance with section 101 of Andhra Pradesh 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 2021-22 as given in the Statement of Fiscal Policy laid on the Table of Telangana State Legislature in March 2022. The total liability of ₹3,14,662.09 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 ₹11,48,515 crore for the year 2021-22 (As on 1st August 2022). The total liability excluding guarantees as per Section-2(1) of FRBM Act as percentage of GSDP during 2021-22 is 27.40 per cent ((314662*100)/1148515=27.40) 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 2021-22, twenty nine loans totaling ₹45,716.00 crore bearing rate of interest varying from 6.89 per cent to 7.37 per cent redeemable between the years 2032 and 2051 were raised. Repayment of thirteen market loans bearing rate of interest varying from 8.47% to 9.25% of Andhra Pradesh State Government Stock 2021 was made during the year to the extent of ₹ 6,460.40 crore. Further unclaimed Market Loans (9% APSDL-1999) of ₹0.02 crore was written-off during the year.

Full particulars of outstanding loans are given in Statement No.17 of this compilation.

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 percent of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.
- The Government of Telangana decided to adopt the revised scheme of Consolidated Sinking Fund 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 2020 and to the end of 31 March 2021 are shown below:

Balance as on 01-APR-21	Additions	Withdrawals	Balance as on 31-MAR-22 (₹ in Crore)
6,108.99	472.08	0.00	6,581.07

An amount of ₹6,540.60 crore was invested from the balance of ₹6,581.07 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 No.17. An amount of ₹4,783.63 crore towards back to back loans including ₹4,569.49 crore towards back to back loans to State in lieu of GST compensation were received during 2021-22.

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 ₹14,208.25 crore as on 31-MAR-22. The details of these loans are given in Statement No.17.

4. **Loans from National Small Savings Fund (NSSF):** As per decision taken by Government of India, Ministry of Finance in January 2017, the State Government was excluded from NSSF investments with effect from 01 April 2016. Details of transactions under NSSF during the year 2021-22 are as follows.

Receipt under NSSF: Nil
Repayments under NSSF: ₹827.30 crore
Interest on Loans from NSSF: ₹692.61 crore

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Other Obligations

The balances at the credit of earmarked and other funds certain deposits to the extent they have not been invested but are merged with General Cash Balance of Government also constitute liabilities of the State Government. Such liability to the end of 31-MAR-22 was ₹31,210.23 crore as shown below. Further details are given Statement No.s 21 and 22.

Nature of Obligation	Balance as on 01-APR-21	Balance Allocated to Telangana during the year	Receipts	Repayments	Balance as on 31-MAR-22	Net Increase (+) Decrease(-) during the year
(i) Interest bearing obligations such as:						(₹ in Crore)
(a) General and other Reserve Funds - Employees Welfare Fund, State Disaster response Fund, etc.	3,829.93	...	479.67	2,113.52	2,196.08	(-)1,633.85
(b) Other Obligations - Deposits of Local Fund, etc.,	2,760.19 201.93	...	2,669.83	2,597.44	2,832.58 201.93	72.39
(ii) Non-Interest bearing obligations such as Deposits, other Earmarked funds etc.	25,028.95 4,301.75	...	71,512.05	70,359.42	26,181.58 4,301.75	1,152.63
Total	31,619.07 4,503.68		74,661.55	75,070.38	31,210.23 4,503.68	(-)408.83

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-APR-21 to 31-MAR-22 are shown below:

	2021-22	2020-21	Net increase(+) decrease(-)
<i>(₹ in Crore)</i>			
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	2,90,401.35	2,46,398.58	44,002.77
(b) On Other Obligations	31,210.23	31,619.06*	(-)408.83
Total (i)	3,21,611.58	2,78,017.64	43,593.94
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	19,160.12	16,840.16	2,319.96
(b) On Other Obligations	1.29	1.20	0.09
Total (ii)	19,161.41	1,6,841.36	2,320.05
(iii) Deduct			
(a) Interest received on Loans and Advances given by Government	6.11	5.50	0.61
(b) Interest realised on Investment of cash balances	0.46	7.73	(-)7.27
Total (iii)	6.57	13.23	(-)6.66
(iv) Net Interest charged	19,154.28	16,828.13	2,326.71
(v) Percentage of Gross Interest (item(ii)) to total revenue receipts	15.03	16.69	(-)1.66
(vi) Percentage of net interest(item(iv)) to total revenue receipts	15.03	16.68	(-)1.65

* Difference of ₹0.01 crore in preceding year was due to rounding off.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

There was an addition of certain other receipts of ₹1.33 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 ₹19,152.95 crore on Revenue (which works out to 15.03 *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

	2021-22	2020-21	Net Increase(+)/ decrease(-)
			(₹ in Crore)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

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

(₹ in Crore)

Loanee Groups ⁽¹⁾	1	2	3	4	5	6	7	8	9
		Balance as on 01 April 2021	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31 March 2022 (2+3+4) - (5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears ⁽²⁾
Statutory Corporations/Govt companies		18,777.00*	...	4,288.98	...	...	23,065.98	4,288.98	1,783.82
		7,628.83					7,628.83		
Universities/Academic Institutions		
		19.28					19.28		
Panchayati Raj Institutions		
		46.32					46.32		
Municipalities/Municipal Councils/Municipal Corporations		
		144.86					144.86		
Urban Development Authorities		1,632.36	...	...	...	...	1,632.36	...	155.07
		3,664.05					3,664.05		
Housing Boards		
		34.12					34.12		
State Housing Corporation		5,887.16*	...	1,587.58	...	...	7,474.74	1,587.58	559.28
		11,636.04					11,636.04		
Co-operative Societies/Co-operative Corporations/ Banks		2,701.66	...	965.08	0.25	...	3,666.49	964.83	256.63
		1,273.40							
Loans to Government Servants		68.22	...	28.18	46.99	0.46	48.95	(-)19.27	1.97
		400.07					400.07		
Others		14,890.52*	...	1,599.58	...	...	16,490.10	1,599.58	1,414.60
		3,252.71					3,252.71		
Total – F- Loans and Advances		43,956.92	...	8,469.40	47.24	0.46	52,378.62	8,421.70	4,171.37
		28,099.68					28,099.68		

(1) For details, please refer to Statement No.18.

(2) Interest is computed considering column (2+3) - (5+6) x 9.5 per cent. Further, interest in arrears on loans to Govt. servants has not been taken into account since Principal and Interest are recovered through pay bills. Rate of Interest is not intimated.

* Opening balance differs from last year's Closing balance due to regrouping.

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
		Balance as on 1st April 2021	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2022 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
A. GENERAL SERVICES									
Pension and Miscellaneous General Services		225.84 0.65	...	...	...	...	225.84 0.65	...	21.45
Total- A GENERAL SERVICES		225.84 0.65	...	...	...	...	225.84 0.65	...	21.45
B. SOCIAL SERVICES									
Education,Sports, Art & Culture		6.58 228.51	...	...	...	...	6.58 228.51	...	0.63
Health and Family Welfare		2,520.07 562.16	...	360.06	...	...	2,880.13 562.15	360.06	239.41
Water Supply, Sanitation, Housing and Urban Development		23,925.42 20,372.49	...	4,201.85	...	...	28,127.27 20,372.50	4,201.85	2,272.91
Information and Broadcasting	
Social Welfare and Nutrition		4,700.00 1,056.90	...	...	...	...	4,700.00 1,056.90	...	446.50
Others	
		70.47					70.47		
Total- B SOCIAL SERVICES		31,152.07 22,334.89	...	4,561.91	...	...	35,713.98 22,334.89	4,561.91	2,959.45

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 2021	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2022 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
C. ECONOMIC SERVICES									
Agriculture and Allied Services		3,321.15 820.99	...	1,184.41	0.25	...	4,505.31 820.99	1,184.16	315.49
Irrigation & Flood Control		3,331.21 163.35	...	1,884.47	...	...	5,215.68 163.35	1,884.47	316.46
Energy		1,760.75 2,030.35	...	442.80	...	...	2,203.55 2,030.35	442.80	167.27
Industry and Minerals		545.02 862.53	...	213.31	...	...	758.33 862.53	213.31	51.78
Transport		3,158.88 1,454.92	...	154.32	...	...	3,313.20 1,454.92	154.32	300.09
General Economic Services		393.78 22.44	...	...	...	...	393.78 22.44	...	37.41
Total- C ECONOMIC SERVICES		12,510.79 5,354.58	...	3,879.31	0.25	...	16,389.85 5,354.58	3,879.06	1,188.50
D. LOANS TO GOVERNMENT SERVANTS									
Loans to Government Servants		68.22 400.07	...	28.18	46.99	0.46	48.95 400.07	(-)19.27	1.97
Total- D LOANS TO GOVERNMENT SERVANTS		68.22 400.07	...	28.18	46.99	0.46	48.95 400.07	(-)19.27	1.97

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 2021	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2022 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
E. LOANS FOR MISCELLANEOUS PURPOSES									
Loans for Miscellaneous Purposes	
		9.49					9.49		
Total- E LOANS FOR MISCELLANEOUS PURPOSES		9.49					9.49		
Total - F - LOANS AND ADVANCES		43,956.92	...	8,469.40	47.24	0.46	52,378.62 [€]	8,421.70	4,171.37
		28,099.68					28,099.68		

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

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in Crore)

Sl.No.	Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
		Principal	Interest	Total		
1	2	3	4	5	6	7
1.	TS Police Housing Corporation	225.84	37.86	263.70	2018-19	327.81
2.	Sports Authority of Telangana	6.58	4.37	10.95	2014-15	6.57
3.	Aarogyasri health care trust	1,978.16	453.20	2,431.36	2017-18	2,338.22
4.	TS Health Medical Housing and Infrastructure Development Corporation	13.75	9.15	22.90	2014-15	13.75
5.	TS Vaidya Vidhana Parishad	528.16	250.88	779.04	2016-17	528.16
6.	Hyderabad Metro Water Supply and Sewerage Board	7,648.32	3,055.73	10,704.05	2014-15	8,887.84
7.	Telangana Drinking Water Supply Corporation Ltd	7,972.67	1,576.76	9,549.43	2017-18	9,147.41
8.	Weaker Section Housing Prg.	1,598.80	911.31	2,510.11	2015-16	1,598.80
9.	State Housing Corporation	3,145.41	726.47	3,871.88	2014-15	4,631.02
10.	Ts Rajiv Swagruha Corporation. Ltd.	917.11	411.17	1,328.28	2015-16	9,17.11
11.	TS PHRC	8.37	5.15	13.52	2014-15	8.37

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 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
		Principal	Interest	Total		
1	2	3	4	5	6	7
12.	Hyderabad Metro Development Authority	1,632.36	830.66	2,463.02	2014-15	1,632.36
13.	Hyderabad Metro Rail Limited	927.00	480.10	1,407.10	2014-15	1,127.00
14.	SC Dev Corp	3,000.00	997.50	3,997.50	2017-18	3,000.00
15.	TRICOR	1,700.00	560.50	2,660.50	2017-18	1,700.00
16.	TS Sheep and Goat Dev Coop Federation Ltd	2,274.11	446.34	2,720.45	2017-18	3,008.21
17.	TS Dairy Dev Corpn Federation Ltd	167.46	24.04	191.50	2018-19	251.86
18.	TS Fishermen Coop Societies Federation Limited	286.77	44.14	330.91	2018-19	433.36
19.	Power Projects	1,183.59	266.01	1,449.60	2017-18	1,626.39
20.	TS TRANSCO	586.66	218.58	805.24	2015-16	586.66
21.	Co-Operative Sugar Factories ^(*)	2.00	1.18	3.38	2015-16	2.00
22.	Nzb Coop. Sugar Factory Ltd. ^(*)	1.19	0.36	1.55	2018-19	1.19
23.	Sirpur Paper Mills	2.19	1.25	3.44	2015-16	2.19
24.	Horticulture Dev Corpn	622.67	98.93	721.60	2017-18	842.01

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 2022		Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022	
		Principal	Interest		Total	
1	2	3	4	5	6	7
25	Handicraft Develop Corp	0.22	0.13	0.35	2015-16	0.22
26.	TS Industrial Infrastructure Corpn	577.08	105.46	682.54	2014-15	790.39
27.	TS LIPCO	1.02	0.39	1.41	2017-18	1.02
28.	TS Aviation Academy	5.00	1.90	6.90	2017-18	5.00
29.	TS Road Dev Corpn	1,110.85	178.47	1,289.32	2018-19	1,110.85
30.	TS Road Transport Corporation	2,004.36	654.34	2,658.70	2014-15	2,158.67
31.	TS Civil Supplies Corpn Ltd	393.78	112.23	506.01	2018-19	393.78
32.	Kaleshwaram Irrigation Project Corporation Ltd.	1,974.07	218.60	2,192.67	2019-20	3,416.37
33.	TS Water resource Infrastructure Development Corpn.	1,357.14	163.25	1,520.39	2019-20	1,799.32
34.	Hyderabad Road Development Corpn	75.38	7.16	85.24	2020-21	75.38

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

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

(*) 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
2020-21 and 2021-22

Name of the Concern	2021-22			2020-21		
	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year
						(₹ in Crore)
1 Statutory Corporations	3	1,584.00	...	3	1,219.00	5.00
		205.07	...		205.07	...
2 Rural Banks	1	26.96	...	1	26.96	...
3 Government Companies	60	28,794.70 ^(*)	51.78 ¹	59	20,066.31	88.56
		6,557.69	...		6,557.69	...
4 Other Joint Stock Cos & Partnerships	15	55.64	...	15	55.64	...
5 Co-operative Institutions and Local Bodies	65	540.56	0.20 ²	65	540.56	...
		1,555.85	...		1,555.85	...
TOTAL	144	30,919.26^(§)	51.98	143	21,825.87^(§)	93.56
		8,401.21			8,401.21	
([§]) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from						
(*) This amount includes ₹58.86 crore booked in TSIC under Detailed Head '500 Other Charges'.						
'CONSOLIDATED FUND'		30,919.26			21,825.87	
		8,401.21			8,401.21	
'EARMARKED FUNDS'		...			...
TOTAL		30,919.26			21,825.87	
		8,401.21			8,401.21	

Note:

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

.1. Institutional details are not available for ₹7.50 crore.

2. Institutional details are not available for ₹0.15 crore.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Class (No. of Guarantees)	Maximum Amount Guaranteed During the Year	Outstanding at the beginning of the year 2021-22	Additions during the year	Deletions (other than invoked during the year 2021-22)	Invoked during the year (2021-22)		Outstanding at the end of the year 2021-22	Guarantee Commission or Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in Crore)										
Power	9,222.00	9,222.00	...	4.60	...	...	9,217.40	...	...	...
Co-operatives	3,047.57	3,047.57	...	476.30	...	...	2,571.27	...	...	...
Irrigation	47,152.62	47,152.62	33,237.89	125.00	...	...	80,265.51	...	...	...
Roads and Transport	5,038.76	5,038.76	1,106.24	597.43	...	...	5,547.57	...	...	...
Urban Development & Housing	13,336.06	13,336.06	3,072.03	4,105.68	...	...	12,302.41	...	...	...
Other Infrastructure	1,619.57	1,619.57	...	1,215.00	...	...	404.57	...	...	...
Other Institutions	25,590.13	25,590.13	3,033.27	3,649.62	...	...	24,973.78	...	17.48	...
Grand Total	1,05,006.71	1,05,006.71	40,449.43	10,173.63	...	...	1,35,282.51	...	17.48	...

Note:

- i) The Statement is compiled based on the Budget Document of 2022-23(Vol. V/2).
- ii) Information pertaining to column Nos. 6,7 and 9 have not been provided by the State Government.
- iii) Guarantee Commission of ₹17.48 crore received from TS Horticulture Department and the same was not included in the Annexure to Budget Vol V/2 of 2022-23.

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	
	2021-22		2020-21	2021-22	2020-21	
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total			
(₹ in Crore)						
	2		3	4	5	
1						
Panchayati Raj Institutions						
(i) Zilla Parishads	4,614.15	0.00	4,614.15	3,856.48 ¹	0.00	
(ii) Panchayat Samitis	1,137.38	0.00	1,137.38	530.73	0.00	
(iii) Gram Panchayats	2,738.01	30.14	2,768.15	4,150.34 ¹	0.00	
(iv) Others	1.82	0.00	1.82	0.67	0.04	
2						
Urban Local Bodies						
(i) Municipal Corporations	579.49	106.30	685.79	2,931.01	0.00	
(ii) Municipalities/ Municipal Councils	1,010.18	0.00	1,010.18	14.64	0.00	
(iii) Others	745.73	256.20	1,001.93	839.41	0.00	
3						
Public Sector Undertakings						
(i) Statutory Corporation	3,369.57	0.00	3,369.57	2,631.89	0.00	
4						
Autonomous Bodies						
(i) Universities	1,031.76	0.00	1,031.76	985.16	0.00	
(ii) Development Authorities	353.77	1.70	355.47	246.28	0.00	
(iii) Co-operative Institutions	166.94	0.00	166.94	14.77	0.00	
(iv) Others	1,329.92	0.00	1,329.92	737.89	0.06	
5						
Non-Government Organisations	599.61	0.00	599.61	510.87 ⁽¹⁾	0.00	
6						
Others						
(not covered by items 1 to 5 above)	40,952.27	2,374.76	43,327.03	36,833.96	0.00	
Total ⁽²⁾	58,630.60	2,769.10	61,399.70 ⁽³⁾	54,284.10	0.10	

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

(1) Variation in Previous year's figures is due to regrouping of grantees.

(2) 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).

(3) This amount includes the Grants in Aid of ₹0.30 crore classified under capital section.

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

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

Grantee Institution		Total Value	
		2021-22	2020-21
		(₹ in Crore)	
1.	Panchayati Raj Institutions		
(i)	Zilla Parishads		
(ii)	Panchayat Samities		
(iii)	Gram Panchayats		
2.	Urban Local Bodies		
(i)	Municipal Corporations		
(ii)	Municipalities/ Municipal Councils		
(iii)	Others		
3.	Public Sector Undertakings		
(i)	Government Companies		
(ii)	Statutory Corporations		
4.	Autonomous Bodies		
(i)	Universities		
(ii)	Development Authorities		
(iii)	Co-operative Institutions		
(iv)	Others		
5.	Non-Government Organisations		
	TOTAL		

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

	Actuals			
	2021-22		2020-21	
	Charged	Voted	Total	Total
Expenditure Heads (Revenue Account)	19,429.74	1,17,373.69	1,36,803.43	1,23,212.38
Expenditure Heads (Capital Account)	112.03	28,762.33	28,874.36*	15,922.11
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	76,116.82	8,477.59	84,594.41	87,866.63
TOTAL	95,658.59	1,54,613.61	2,50,272.20	2,27,001.12
(a) The figures have been arrived as follows:-				
E. Public Debt				
Internal Debt of the State Government	75,606.91	...	75,606.91	76,500.88
Loans and Advances from the Central Govt.	509.92	...	509.92	489.70
F. Loans and Advances⁽¹⁾				
Loans for General Services	...	...	...	92.93
Loans for Social Services	...	4,561.91	4,561.91	4,923.01
Loans for Economic Services	...	3,879.32	3,879.32	5,827.58
Loans to Government Servants etc.	...	28.18	28.18	24.75
Loans for Miscellaneous Purpose	...	...	...	...
G. Inter-State Settlement				
Inter-State Settlement	...	8.18	8.18	7.78
H. Transfer to Contingency Fund				
Transfer to Contingency Fund	...	...	...	...

The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2021-22 is as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2020-21	41.42	58.58
2021-22	38.22	61.78

*There is a difference of ₹0.01 crore between the total figure and details of Public debt, Capital Account, Loans and Advances due to rounding off.

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

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**
(Figures in **bold** represent un-apportioned amount)

Heads	As on 31 March 2021	Amount allocated to Telangana during the year	During the year 2021-2022	As on 31 March 2022
				<i>(₹ in Crore)</i>
Public Works	1,017.99	...	446.93	1,464.92
	1,021.67			1,021.67
Other General Services	2,922.50	...	514.65	3,437.15
	1,851.34			1,851.34
Education, Sports, Art and Culture	1,909.21	...	49.06	1,958.27
	1,311.07			1,311.07
Health and Family Welfare	1,750.39	...	509.20	2,259.59
	1,278.54			1,278.54
Water Supply, Sanitation, Housing and Urban Development	11,893.48	...	5,373.74	17,267.22
	3,490.39			3,490.39
Information and Broadcasting	13.78	...	...	13.78
	6.50			6.50
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,842.02	...	398.99	3,241.01
	3,555.63			3,555.63
Social Welfare and Nutrition	151.92	...	8.80	160.72
	311.85			311.85
Others	40.07	...	5.39	45.46
	483.22			483.22
Agriculture and Allied Activities	2,744.77	...	157.80	2,902.57
	773.00			773.00
Rural Development	6,845.98	...	2,599.75	9,445.73
	1,852.76			1,852.76
Irrigation and Flood Control	66,226.29	...	13,535.75	79,762.04
	1,05,003.19			1,05,003.19
Energy	18,490.39	...	...	18,490.39
	5,328.53			5,328.53
Industry and Minerals	322.11	...	680.99	1,003.10
	2,071.12			2,071.12
Transport	11,364.68	...	2,700.03	14,064.71
	18,311.70			18,311.70
General Economic Services	6,121.79	...	1,893.27	8,015.06
	4,699.16			4,699.16
Total - Capital Expenditure	1,34,657.37	...	28,874.35	1,63,531.72
	1,51,349.67			1,51,349.67
LOANS AND ADVANCES				
Pension and Miscellaneous General Services	225.84	...	...	225.84
	0.65			0.65
Education, Sports, Art & Culture	6.58	...	...	6.58
	228.51			228.51

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

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

Heads	As on 31 March 2021	Amount allocated to Telangana during the year	During the year 2021-2022	As on 31 March 2022
				<i>(₹ in Crore)</i>
Health and Family Welfare	2,520.07	...	360.06	2,880.13
	562.15			562.15
Water Supply, Sanitation, Housing and Urban Development	23,925.42	...	4,201.85	28,127.27
	20,372.50			20,372.50
Information and Broadcasting	...	...	...	...
	44.36			44.36
Social Welfare and Nutrition	4,700.00	...	...	4,700.00
	1,056.90			1,056.90
Others	...	...	...	...
	70.47			70.47
Agriculture and Allied Services	3,321.15	...	1,184.17	4,505.32
	820.99			820.99
Irrigation & Flood Control	3,331.21	...	1,884.47	5,215.68
	163.35			163.35
Energy	1,760.75	...	442.80	2,203.55
	2,030.35			2,030.35
Industry and Minerals	545.02	...	213.31	758.33
	862.53			862.53
Transport	3,158.88	...	154.32	3,313.20
	1,454.92			1,454.92
General Economic Services	393.78	...	...	393.78
	22.44			22.44
Loans to Government Servants	68.22	...	(-)19.27	48.95
	400.07			400.07
Loans for Miscellaneous Purposes	...	...	...	...
	9.49			9.49
Total - Loans and Advances	43,956.92	...	8,421.71	52,378.63
	28,099.68			28,099.68
Transfer to Contingency Fund	...	...	...	...
Total - Capital and Other Expenditure	1,78,614.29	...	37,296.06	2,15,910.35
	1,79,449.35			1,79,449.35
Deduct-				
(i) Contribution from Contingency Fund	...	...	...	...
(ii) Contribution from Miscellaneous Capital Receipts	8,455.98	...	...	8,455.98
(iii) Contributions from development funds, Reserve funds etc.	...	...	...	...

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**
(Figures in **bold** represent un-apportioned amount)

Heads	As on 31 March 2021	Amount allocated to Telangana during the year	During the year 2021-2022	As on 31 March 2022
On Account of Rounding			0.01	<i>(₹ in Crore)</i>
Net - Capital and Other Expenditure	1,78,614.29 1,70,993.37	...	37,296.07	2,15,910.36 1,70,993.37
PRINCIPAL SOURCES OF FUNDS-				
Debt -				
Internal Debt of the State Government	2,24,378.85 (-)95.17	...	38,662.03	2,63,040.88 (-)95.17
Loans and Advances from the Central Government	10,174.56 14.08	...	4,273.71	14,448.27 14.08
Small Savings, Provident Fund, etc.	11,845.17 ...	...	1,067.03	12,912.20 ...
Total Debt -	2,46,398.58 (-)81.09	.	44,002.77	2,90,401.35 (-)81.09
Other Receipts -				
Contingency Fund	50.00 ...	...	(-)0.05	49.95 ...
Reserve Funds	12,815.39 ...	...	(-)1,053.92	11,761.47 ...
Net Balances under Deposits	26,200.87 4,503.68	...	1,223.08	27,423.95 4,503.68
Civil Advances	23.39 (-)29.63	...	0.01	23.40 (-)29.63
Suspense less Cash Balance Investment Account	265.51 (-)238.00	...	752.10	1,017.61 (-)238.00
Remittances	106.13 (-)310.23	...	616.92	723.05 (-)310.23
Total - Other Receipts	39,461.29 3,925.82	...	1,538.14	40,999.43 3,925.82
Total - Debt and Other Receipts	2,85,859.87 3,844.73	...	45,540.91	3,31,400.78 3,844.73

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

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

Heads	As on 31 March 2021	Amount allocated to Telangana during the year	During the year 2021-2022	As on 31 March 2022
				(<i>₹ in Crore</i>)
Deduct -	(-)5.67	...	69.50	63.83*
i) Cash Balance	...			...
	9,198.32	...	(-)1,167.68	8,030.64
ii) Investments	...			...
	2,76,667.22	...	46,639.09	3,23,306.31
	3,844.73	...	...	3,844.73
Deduct : Revenue Deficit(-)/Add: Revenue Surplus(+)			(-)9,334.84	
Add : -Amount closed to Government Account			...	
Deduct: Inter State Settlement			8.18	
Net Provision of Funds			37,296.07	
The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2022 is explained below:				
Progressive Net Capital and Other Expenditure			2,15,910.36	
Progressive Principal Sources of funds			(-)3,23,306.31	
Difference			(-)1,07,395.95	
The difference of ₹ (-)1,07,395.95 Crore is explained below:				
Net Revenue Surplus/deficit from 2014-15 to 2021-2022 Opening Balances apportioned to Telangana to end of 31 March 2021			(-)28,097.95*	
			(-)78,622.05	
Inter State Settlement to end of 2021-2022			(-)623.88	
Amount closed to Government Account			(-)50.00	
Proforma Correction to Closing Cash Balance			(-)2.07	
Total			(-)1,07,395.95	

* Difference of ₹0.01 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 2022
(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
2,70,927.69	A to D and Part of L (MH 8680 only)	Consolidated Fund	...
	E	Government Account	2,77,489.15
52,378.63	F	Public Debt	(-) 81.09
28,099.68	H	Loans and Advances	...
...		Contingency Fund	
		Contingency Fund	49.95
...	I	Small Savings, Provident Funds etc	12,912.20
...	J	Reserve Funds	2,196.08
		(i) Reserve Funds Bearing Interest	
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	9,565.39
7,975.19		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 2022

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

(₹ in Crore)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
...	K	Deposits and Advances	
		(i) Deposits bearing Interest	2,832.57
			201.93
...		(ii) Deposits not bearing Interest	24,591.38
			4,301.75
(-)23.40		(iii) Advances	...
29.63			
	L	Suspense and Miscellaneous	
55.45		Investments	...
...		Other Items (Net)	1,017.61
238.00			
...	M	Remittances	723.05
310.23			
63.82	N	Cash Balance	...
3,31,377.38 (1)		Total	3,31,377.38 (1)

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

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

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

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

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

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

The net amount at the debit of Government Account at the end of 31 March 2022 has been arrived at as under:-

Dr.	Details	Cr.
2,32,710.30	A. Amount at the Debit of Government Account on 01 Apr 2021	...
...	B. Receipt Heads (Revenue Account)	1,27,468.59
...	C. Receipt Heads (Capital Account)	...
1,36,803.43	D. Expenditure Heads (Revenue Account)	...
28,874.35	E. Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
8.18	G. Inter State Settlement	...
0.02(*)	On account of rounding	
	H. Amount at the debit of Government Account on 31 March 2022	2,70,927.69
3,98,396.28	TOTAL	3,98,396.28

(*) Due to rounding adjustment, the Opening Balance differs from last year's Closing Balance.

Notes to Finance Accounts for the year 2021-22

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Telangana. In Telangana, the treasuries compile the accounts from vouchers (Primary Compilation), which along with the vouchers and sub vouchers are then rendered to the Accountant General (Accounts and Entitlements) for Secondary Compilation. The accounts of receipts and expenditure of the Government of Telangana have been compiled based on the accounts rendered by 33 Treasuries, 171 Public Works Divisions (33-Roads and Buildings, 11-Public Health, 33-Panchayati Raj, 22-Projects, 33-Finance, 7-National Highways, 32 Irrigation), 29 Forest Divisions, 1 Pension Payment Office, 3 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is from 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification below Minor Heads is as agreed to by the Office of the

Accountant General (Accounts and Entitlements) in each state. In Telangana, budget is shown separately under Scheme and Establishment.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations authorised 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 net basis, net of recoveries, deductions, and refunds.

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

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting 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 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 Indian Government Accounting Standard (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 2022 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:

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

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at end of the 31st 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 book of the Reserve Bank of India.

(viii) Disclosure of Contingent & 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 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 are disclosed in the Notes to Finance Accounts. These include transfer of (a) 2 *per cent* of royalty deposited by every holder of mining lease, or a prospecting-cum-mining lease which is in the stage of production through mining, in Public

Account under the Head 8449 Other Deposits-MNH123 NMET to PAO, Ministry of Mines, New Delhi and (b) Transfer of amounts collected towards labour cess to Building and Other Construction Workers Welfare Board.

2. Compliance with the Accounting Framework:

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

Non-freezing of accounts by treasuries after closing monthly accounts in the Integrated Financial Management Information System (IFMIS) may give scope for data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Telangana, there is no provision for freezing of monthly accounts in the IFMIS after closure of monthly accounts and sending them to the Office of Accountant General (Accounts & Entitlement).

(ii) 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 2021-22 the State Government of Telangana opened 21 new Sub Heads (20 under the Revenue Section, and 1 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 Sub- heads and incurred expenditure of ₹4,910.15 crore under the Revenue Section and ₹2.05 crore under the Public Account in these heads during 2021-22.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹28,916.87 crore registering an increase of ₹6,726.53 crore (30.31 per cent) when compared to previous year (₹22,190.34 crore). This includes Advance Apportionment of IGST amounting to ₹1,263.20 crore. In addition, the State received ₹5,572.98 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹34,489.85 crore. The State received compensation of ₹2,006.22 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the state also received ₹4,569.49 crore loan during 2021-22 as back-to-back loan from the Central Government in lieu of GST compensation that would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India.

The relevant figures are available in Statement No. 14 & 17 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of Telangana incorrectly booked expenditure of ₹154.11 crore under Capital Section instead of Revenue Section and ₹67.97 crore under Revenue Section instead of Capital as has been determined from the purpose of expenditure. Similarly, to the end of March 2022, a cumulative amount of ₹923.97 crore pertaining to repayment of loans taken by the erstwhile APTRANSCO and AP Power Finance Corporation were classified under “MH 6003 – Internal Debt of the State Government” instead of Revenue expenditure. Out of this, an amount of ₹233.80 crore pertains to the year 2021-22. The impact of this misclassification (₹233.80 crore) on the Revenue/Fiscal Deficit of the State for 2021-22 is given under para 7.

This has reference to figures in Statements 4, 5, 6, 15, 16 and 17 of the Finance Accounts.

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Telangana. During the year 2021-22, receipts amounting to ₹1,20,629.74 crore (94.63 *per cent* of total receipts) and expenditure amounting to ₹1,48,170.98 crore (89.43 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹95,653.07 crore (94.79 *per cent* of total receipts) and expenditure amounting to ₹1,16,253.80 crore (83.55 *per cent* of total expenditure) were reconciled by the State Government during the previous year 2020-21.

(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 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. In comparison, during the previous year 2020-21, ₹30,080.80 crore under 46 Major Heads of Accounts, constituting 21.62 *per cent* of the total Revenue and Capital expenditure (₹1,39,134.49 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹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 in 2021-22, whereas during the previous year, ₹12,102.58 crore under 42 Major Heads of Account, constituting 11.99 *per cent* of the total Revenue Receipts (₹1,00,914.36 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16.

(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 2021-22, an amount of ₹611.78⁽¹⁾ crore was transferred to these PD Accounts. This includes ₹187.09 crore transferred in March 2022, of which, ₹37.19 crore was transferred on the last working day of March 2022.

In terms of Rule 126 of Account Code Vol. II of Telangana, all 200 Administrators of Personal Deposit Accounts⁽²⁾ shall reconcile and verify their balances with the treasury figures and shall furnish annual verification certificate to the Treasury officer.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 01 April 2021		Additions during the year 2021-22		Closed/Withdrawals during the year 2021-22		Closing Balance as on 31 March 2022	
*No. of PD Accounts	Amount	*No. of PD Accounts	Amount	*No. of PD Accounts	Amount	*No. of PD Accounts	Amount
--	166.53	---	611.72	--	657.25	--	120.97

- Administrator wise PD accounts are not maintained in this office

The State Government maintains administrator-wise details of PD accounts. Each head of account comprises of several administrators of PD accounts. As per the records provided by the State Government, there are 200 administrators with balances amounting to ₹177.13 crore as on 01 April, 2021. An amount of ₹611.72 crore was transferred to PD Accounts during the year. There were 146 administrators with amount of ₹131.60 crore as on 31 March, 2022. The difference in figures of the last year closing balance of ₹177.12 crore given in the Notes to Accounts and this year Opening balance of ₹166.53 crore is due to the difference in figures of the Accountant General (AG) and the Director of Treasuries and Accounts (DTA). Reconciliation by the Administrators and the AG office is under way.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government 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

⁽¹⁾ The total receipts comprising the amounts transferred from Consolidated Fund of the State and amounts credited from challans. The net amounts received during the year 2021-22 in respect of the existing PD administrators account after adjusting ₹0.06 crore from the total receipts, which has lapsed..

⁽²⁾ The Cheque processing is being done through IFMIS and payments are made only when balances are available. As such, the balances are considered as reconciled.

Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn.

Out of 2,744 AC bills amounting to ₹699.88 crore drawn during the year 2021-22, 222 AC bills amounting to ₹4.39 crore (0.63 *per cent*) were drawn in March 2022. DC Bills in respect of a total of 496 AC bills amounting to ₹159.40 crore as on 31 March 2022 were not submitted by respective DDOs (as on 31 July 2022).

As a one-time settlement, 345 AC Bills (₹28.50 crore) were cleared from Treasuries outstanding from 1 April 2003 to 1 June 2014 (prior to formation of State of Telangana) during the year 2021-22.

Details of unadjusted AC bills as on 31 March 2022 pending submission of the DCC bills are given below:

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

Comparative information of previous year 2020-21 is as below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2019-20	1517	195.81
2020-21	414	76.72
Total	1931	272.53

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

Rule 211-A of the Telangana Financial Code stipulates that the Utilisation Certificates (UCs) for the Grants-in-aid should be furnished in such form and at such intervals as may be agreed between the 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 should indicate the amounts of Grants-in-Aid in respect of which the period of utilisation prescribed by the Government has expired by the end of March of the previous financial year and the UC has not been received by the end of June. Accordingly, the period of submission of UCs within fifteen months has been reckoned from 1st April of previous financial year to 30th 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 2021-22, 43 outstanding UCs involving an amount of ₹2,483.13 crore for the period up to November 2020 were cleared. The details of outstanding UCs as on 31 March 2022 is given in the table below:

(₹ in crore)

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

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

drawal. Additions during the year: 37 UCs amounting to ₹3,292.17 crore.

Comparative information of previous year 2020-21 is as below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2019-20	19	839.25
2020-21	36	1,665.23
Total	55	2,504.48

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

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 dues and payable by the Government during the year 2021-22 are given below:

(₹ in crore)

Funds / Deposits	Balance as on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme (NPS) for Government Employees – unpaid as on 31.3.2021	286.98	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund i.e., 7.1 per cent	20.38	--	20.38
State Compensatory Afforestation Fund	2,257.05	Interest rate 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	75.61	--	75.61

State Disaster Response Fund	1,435.58 ⁽³⁾	As per SDRF guidelines, the rate of interest is, the rate applicable to overdraft (2.0 % over the W&M interest rate), i.e., 6% under overdraft regulations guidelines of the RBI.	86.13	—	86.13
Total			182.12		182.12

Non-payment/short payment of the interest amounting to ₹182.12 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹182.12 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 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 ₹40,449.43 crore. The outstanding guarantees of ₹1,35,282.51 crore as on 31 March 2022, work out to 134.06 *per cent* of the State Revenue Receipts of the year 2020-21 (₹1,00,914.36 crore) and are within the limits prescribed.

During the year, the State Government received ₹17.48 crore towards Guarantee Commission, which constituted 0.04 *per cent* of the guaranteed amount during 2021-22 (₹40,449.43 crore). In the absence of a separate Guarantee Act for the State of Telangana, the Guarantee Commission receivable can only be calculated on those Guarantees for which there is an explicit mention of the percentage of commission chargeable in the respective Government Orders (GOs). Guarantee Commission receivable could not be ascertained, as the Government has not shared the G.O.s issued for providing Guarantees during the year 2021-22.

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 environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Telangana incurred ₹1.16 crore against the budget allocation of ₹1.46 crore under Major Head 3435-Ecology and Environment. During the previous year 2020-21, the Government of Telangana incurred ₹0.76 crore against the budget allocation of ₹0.82 crore under Major Head 3435-Ecology and Environment.

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

⁽³⁾ Excluding SDMF receipt of ₹119.73 crore which was included under SDRF in 2020-21. This has since been transferred to SDMF.

(xi) Loans given by the State Government:

In respect of old loans amounting to ₹43,888.70 crore involving 15 Departments, recoveries of principal and interest have not been effected during the past several years and in 6 departments such loans are more than 7 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹52,321.50 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only 6 (₹3,857.72 crore) out of the 37 loanee entities/institutions (₹43,888.70 crore) have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(xii) 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.

(xiii) 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 2022, is ₹8,868.77 crore (Revenue Expenditure ₹5,788.86 crore and Capital Expenditure ₹3,079.91 crore), which includes expenditure out of Central Assistance (₹6,701.75 crore) and State share (₹2,167.02 crore) for Centrally Sponsored Schemes.

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

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

As per the PFMS portal of the CGA, ₹28,743.74 crore was directly received by the implementing agencies in the State during 2021-22. The amount of the Central Assistance/Share that was transferred to the intermediaries (*i.e.*, NGOs, Societies, *etc.*) and directly to the beneficiaries is not available.

The direct transfer of fund to the implementing agencies has decreased by 18.38 *per cent* as compared to 2020-21 (from ₹45,776.93 crore in 2020-21 to ₹37,363.00 crore in 2021-22)

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

(xv) Off-Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities 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.

(xvi) Un-spent amount lying in the bank account of Single Nodal Agency (SNA):

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

As on 31st March 2022, the amount of unspent balances in SNA Accounts has not been made available by State Government.

4. Contingency Fund:

In exercise of the powers conferred by Section 2 of the Telangana Contingency Fund Act, 2014, the State Government made the Telangana Contingency Fund Rules, 2015 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from the Contingency Fund of the State of Telangana. The Contingency Fund of the State of Telangana has a corpus of ₹50.00 crore. At the end of 2021-22, ₹0.05 crore remained un-recouped under MH 2053.

As on 31 March 2022, Contingency Fund has a balance of ₹49.95 crore.

The relevant figure is available in Statements 1,2 and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

During the year-2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹1,990.70 crore (Employees' contribution ₹995.36 crore and Government's contribution ₹995.34 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹2,100.96 crore (Employees' contribution ₹995.36 crore, Government's contribution ₹995.34 crore, ₹3.81 crore Employer contribution in respect of Government servants working on foreign service and ₹106.45 crore pertaining to failed transactions) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. During the year 2021-22, ₹2,074.22 crore was transferred to NSDL / Trustee Bank against total receipt of ₹2,100.96 crore. The balance amount of ₹26.74 crore *plus* the opening balance of ₹286.98 crore, a total of ₹313.72 crore is yet to be transferred to NSDL at the end of the year.

(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 75:25. During the year 2021-22, the State Government received ₹359.20 crore as Central Government's share and transferred ₹478.94 crore (Central share ₹359.20 crore, State share ₹119.73 crore) to the Fund under Major Head 8121-122 SDRF. The amount of ₹119.73 crore of State Disaster Mitigation Fund (SDMF) pertaining to the year 2020-21 was transferred to SDRF in 2020-21. The same amount of ₹119.73 crore was transferred from SDRF to the SDMF during 2021-22. 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. The balance lying in the Fund at the end of 31 March, 2021 was ₹608.06 crore. The State has not received any amount from the Central Government towards NDRF.

(b) State Compensatory Afforestation Fund (SCAF): 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 under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, an amount of ₹73.88 crore collected by the user agencies was remitted to the National Fund maintained by the Government of India (GoI) as the payment gateway at State Level was under establishment. The State Government has not received any amount from National Compensatory Afforestation Deposit during the year. The expenditure incurred out of the SCA Fund during the year was ₹807.07 crore. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹1,449.97 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 (Public debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government has not contributed any amount as against ₹1,378.19 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹6,581.07 crore as on 31 March 2022 (₹6,108.99 crore as on 31 March 2021).

(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 desirable level of 5 *per cent*.

During the year, Government has not contributed any amount against ₹525.03 crore which was required to be contributed to the Fund. The total accumulation of the Fund as on 31 March 2022 was ₹1,430.83 crore and the entire amount was invested. (Corresponding figures in the previous year was ₹1,324.92 crore as on 31 March 2021).

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

(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 ₹1,669.81 crore (*Credit*) under three Heads (8658, 8782 and 8793) as on 31 March 2022 (₹297.65 crore (*Credit*) as on 31 March 2021).

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 2021 was ₹74.48 crore (*Credit*). During 2021-22, cheques worth ₹40.20 crore were issued, against which cheques worth ₹43.26 crore was encashed, leaving a closing balance of ₹71.42 crore (*Credit*) as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow from the account of Government of Telangana till 31 March 2022.

(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 2021-22, the Government collected ₹94.02 crore (2020-21: ₹81.98 crore) as Labour Cess under Major Head 8443 and transferred ₹81.93 crore (2020-21: ₹66.68 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 8443 was ₹29.88⁴ crore as on 31 March 2022 (₹17.79⁵ crore as on 31 March 2021). Government has further stated that, it has not collected any other cess than Labour Cess.

⁴ Includes ₹2.49 crore pertaining to the year 2019-20, ₹15.30 crore for the year 2020-21 and ₹12.09 crore for the year 2021-22).

⁵ The variation from last year is due to non-inclusion of DTO (Hyderabad Urban) figures as well as a transfer entry in 2020-21, which have since been incorporated.

(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.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6003	Internal Debt of the State Government	1,267.43*
6216	Loans for Housing	0.41
6425	Loans for Co-Operation	30.39
6435	Loans for Other Agricultural Programmes	0.02
6801	Loans for Power Projects	158.84
7610	Loans to Government Servants	11.72
8009	State Provident Funds	744.53
8011	Insurance and Pension Funds	210.62
8235	General and Other Reserve Funds	0.05
8342	Other Deposits	18.26
8443	Civil Deposits	204.97
8448	Deposits of Local Funds	43.88
8449	Other Deposits	246.61
8550	Civil Advances	23.4

**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. (APFPC) 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 the 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 2022, repayments amounting to ₹923.97 crore (₹233.80 crore in 2021-22) 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 6003-109-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 the accounts.

(vi) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹63.82 crore (*Debit*) and that reported by the RBI was ₹66.97 crore (*Credit*). There was a net difference of ₹3.14 crore (*Credit*) is 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 2022
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 2021-22.

7. Impact of misclassification of expenditure on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit 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:

Para Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
3 (ii)	Misclassification of Revenue expenditure under Capital	---	154.11	---	---
3 (ii)	Misclassification of Capital Expenditure under Revenue	67.97	---	---	---
3 (viii)	Interest Adjustment	---	182.12	---	182.12
5 (vi) (b)	Misclassification of Revenue expenditure as repayment under Public/Internal Debt	---	233.80	---	233.80
Total (Net) Impact	Understatement	502.06		415.92	



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