



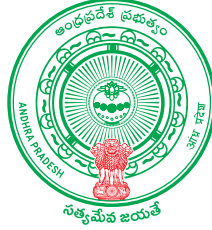
SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

2023-24

ACCOUNTS AT A GLANCE

(Government of Andhra Pradesh)

Principal Accountant General (A&E)
Andhra Pradesh



Government of Andhra Pradesh

ACCOUNTS AT A GLANCE 2023-24

**PRINCIPAL ACCOUNTANT GENERAL (A&E)
ANDHRA PRADESH**

PREFACE

The publication, 'Accounts at a Glance', is prepared annually under the directions of the Comptroller and Auditor General of India, and is intended to distil and provide a broad overview of the voluminous information contained in the Finance Accounts and Appropriation Accounts that are placed every year before the State Legislature in accordance with requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, the Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise gross expenditures vis-a-vis Budget as approved by the State Legislature along with explanations for variations between the actual expenditure and the funds provided.

"Accounts at a Glance" provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts and information is presented through brief explanations, statements, and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of Andhra Pradesh. In case of difference, if any, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.

We look forward to suggestions that would help us in improving the publication.

Our Email address: agaeandhrapradesh@cag.gov.in

Date: 05/11/2024
Place: Vijayawada


PRINCIPAL ACCOUNTANT GENERAL (A&E)

Our Vision, Mission and Core Values

Vision

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

Mission

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

Core Values

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

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Overview



1.1 Introduction

The Principal Accountant General (Accounts and Entitlement) Andhra Pradesh compiles the accounts of receipts and expenditure of the Government of Andhra Pradesh.

This compilation is based on the initial Accounts rendered by 26 District Treasuries (DTOs), 38 Public Works Pay and Accounts Offices (PAO(W)), 3 Pay and Accounts Offices and information received from the Government of India and other State Governments on their financial transactions with the Government of Andhra Pradesh and intimations (known as advices) of the Reserve Bank of India regarding changes to the State's Cash Balance.

At the end of the year, after audit by the Principal Accountant General (Audit), Andhra Pradesh and certification by the Comptroller and Auditor General of India, the Finance Accounts and the Appropriation Accounts of the State Government are placed before the State Legislature.

“Accounts at a Glance” provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts and information is presented through brief explanations, statements, and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of Andhra Pradesh. In case of difference, if any, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.

1.2 Structure of Government Accounts

Consolidated Fund:

Comprise all receipts of the Government including tax and non-tax revenues, loans raised, and repayments of loans given (including interest thereon). All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), is met from this Fund.



Contingency Fund:



The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of the fund for the Government of Andhra Pradesh is ₹50.00 crore.

Public Account:

All public money received, other than those credited to the Consolidated Fund, are counted for under the Public Account. In respect to such receipts, Government acts as a banker or trustee. The public account comprise repayables like Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances between accounting entities and Cash balance.

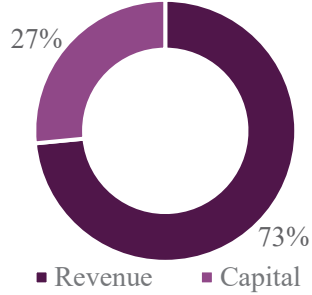


1.3 Receipts and Disbursements of the State Government

Receipts and Disbursements of the State Government as depicted in the Finance Accounts 2023-24 are as below:

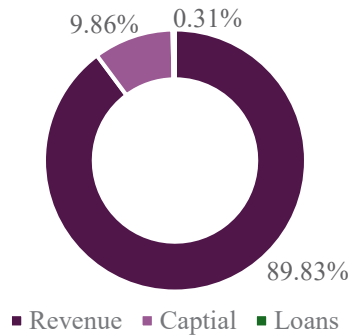
Receipts:

₹ 2,36,511 crore



Expenditure:

₹ 2,36,511 crore

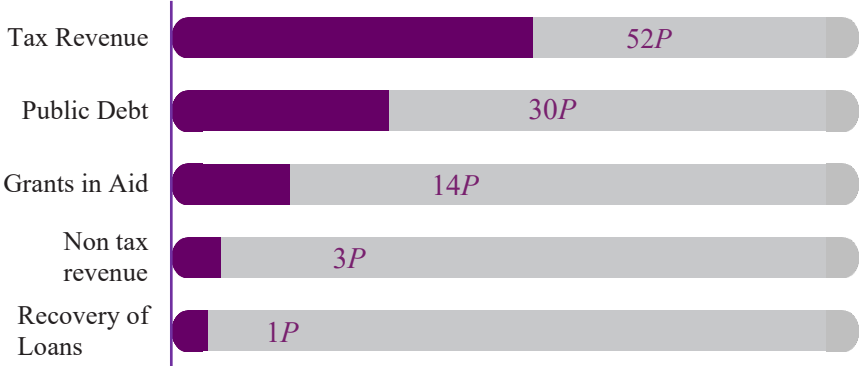


1.3.1 Financial results of 2023-24

(P- Paise)

Receipts

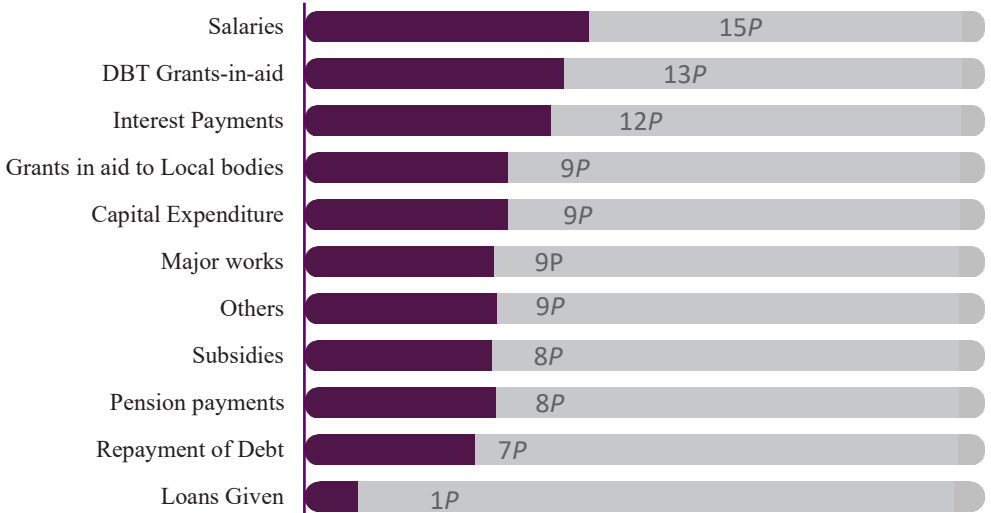
₹ comes from



(P- Paise)

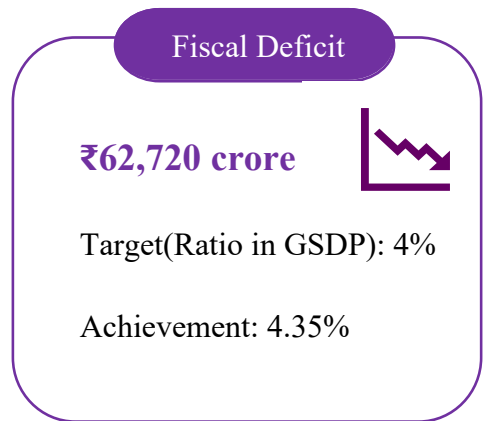
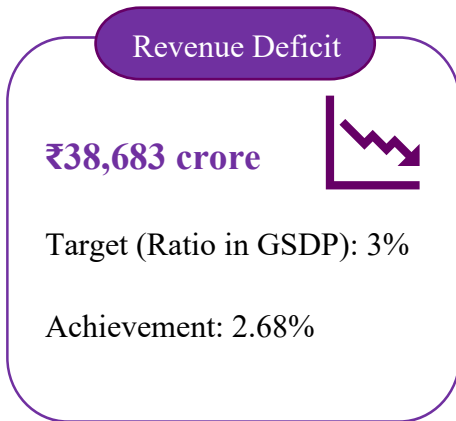
Expenditure

₹ goes to



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

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. As per the Andhra Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, as amended from time to time, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2023-24 against fiscal targets laid down in the Act and rules framed thereunder were as follows:



Receipts



2.1 Introduction

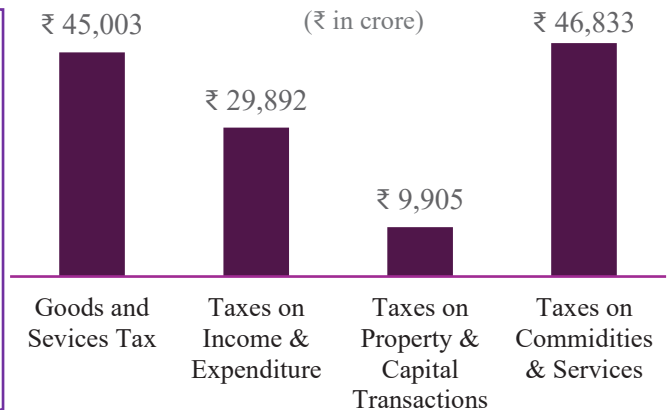
The receipts of the Government of Andhra Pradesh are classified as Revenue Receipts and Capital Receipts. Total receipts for 2023-24 were ₹2,36,511 crore against budget estimate of ₹2,56,865 crore.

2.2 Components of Revenue Receipts

The revenue receipts of the Government comprise of three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

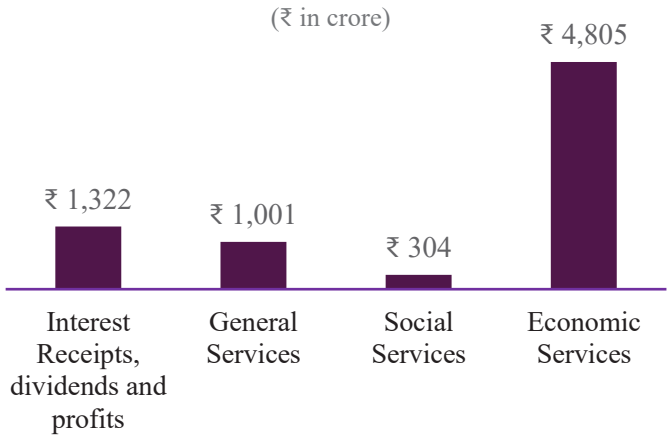
Tax Revenue

Comprises taxes collected and retained by the State and State's Share of union taxes under Article 280(3) of the Constitution.



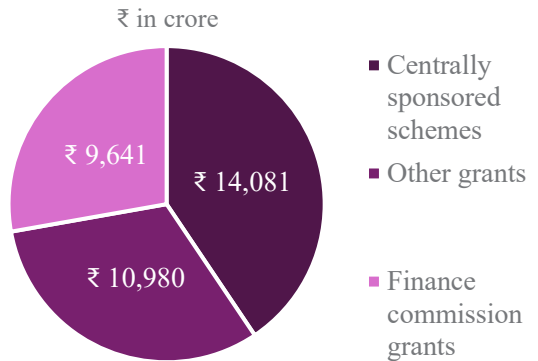
Non-Tax Revenue

Includes interest receipts, dividends, profits, etc.



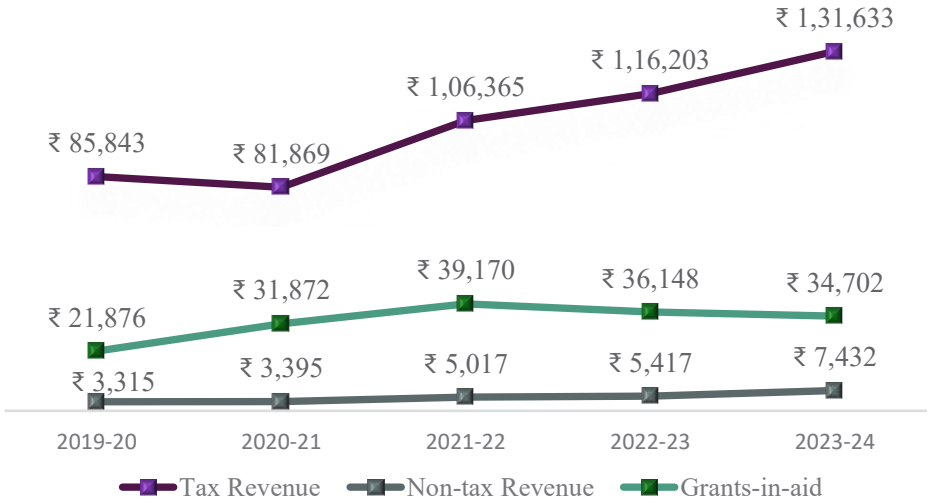
Grants-in-aid

Grants-in-aid represents central assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from Foreign Governments and channelised through the Union Government. In turn the State Government also gives Grants-in-aid to Panchayati Raj Institutions, Autonomous Bodies etc.



2.3 Trend of Revenue Receipts

(₹ in crore)



2.4 State's own tax and State's share of union taxes

Tax Revenue of the State Government comes from two sources viz. State's own collections and devolution of Union taxes.

(₹ in crore)

Year	Tax Revenue	State's share of Union tax	State's own tax revenue
2019-20	₹85,843	₹28,242	₹57,601
2020-21	₹81,869	₹24,461	₹57,408
2021-22	₹1,06,365	₹35,386	₹70,979
2022-23	₹1,16,203	₹38,177	₹78,026
2023-24	₹1,31,633	₹45,711	₹85,922

2.5 Public Debt

Public debt constitutes the liabilities of the Government contracted against the Consolidated fund of State. It is further classified into internal debt & Central loans. Internal Debt consists of fixed tenure and fixed coupon borrowings (dated securities and treasury bills) which are issued through auction. Central loans are loans given by Government of India to the State Government.

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	₹32,342	₹40,472	₹35,862	₹45,579	₹55,534
Central Loans	₹720	₹3,232	₹3,502	₹6,836	₹3,630
Total Public Debt	₹33,062	₹43,701	₹39,364	₹52,415	₹59,164

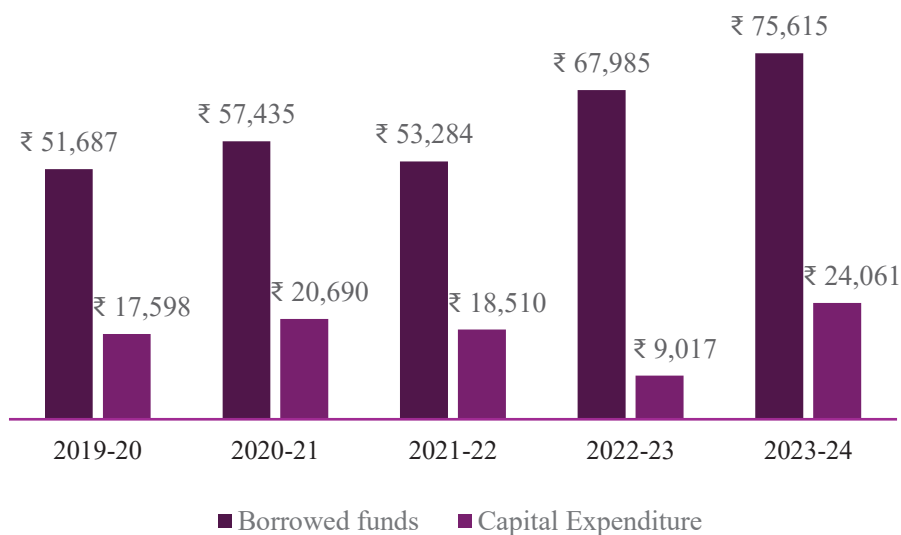
2.6 Borrowed funds viz-a-viz Capital Expenditure

The extent to which the Fiscal Deficit, as presented by borrowed funds has been channelized towards the creation of capital assets is an indicator of prudent financial management. Out of the borrowings of ₹75,615¹ crore, an amount of ₹24,061 crore was utilised to meet Capital Expenditure (including ₹731 crore disbursed as Loans & Advances).

Normally, Public Debt is discharged through the use of Revenue Surplus. In the year 2023-24, even though the State Government had Revenue Deficit of ₹38,683 crore, the Government discharged a public debt of ₹17,045 crore.

(₹ in crore)

Borrowed Funds spent on Capital Expenditure



Expenditure



3.1 Introduction

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



General Services:

Justice, Police, Jail, PWD, Interest and Pension



Social Services:

Health & Family welfare, Water supply and Welfare of SC,ST etc.,



Economic Services:

Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries and Transport etc.,

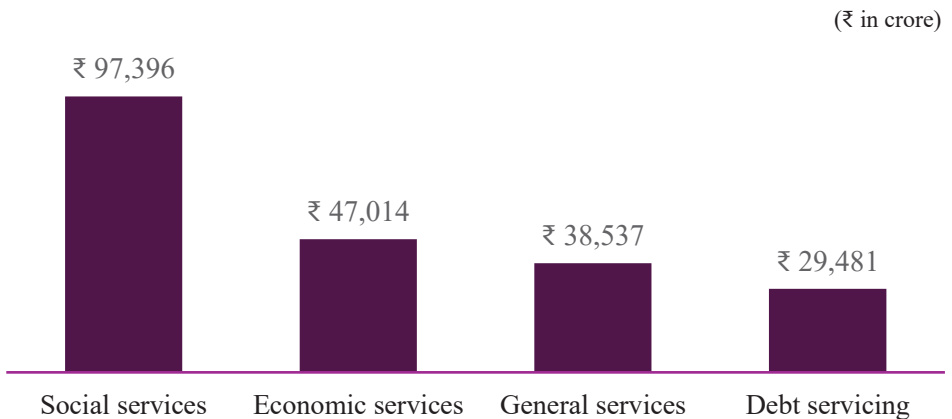
3.2 Revenue Expenditure

3.2.1 Sectorial Distribution of Revenue Expenditure

(₹ in crore)

Component	2023-24	2022-23
A. Fiscal services	₹1,026	₹979
i) Collection of Taxes on property and Capital transactions	₹350	₹328
II) Collection of Taxes on Commodities and Services	₹676	₹651
III) Other Fiscal services
B. Organs of State	₹1,423	₹1,028
C. Interest payments and servicing of Debt	₹29,481	₹25,492
D. Administrative Services	₹14,391	₹13,702
E. Pensions and Miscellaneous General services	₹21,697	₹22,599
F. Social Services	₹97,396	₹88,647
G. Economic services	₹47,014	₹48,788
H. Grants-in-aid and Contributions	₹21	₹20

3.2.2 Major components of Revenue Expenditure



3.3 Capital Expenditure

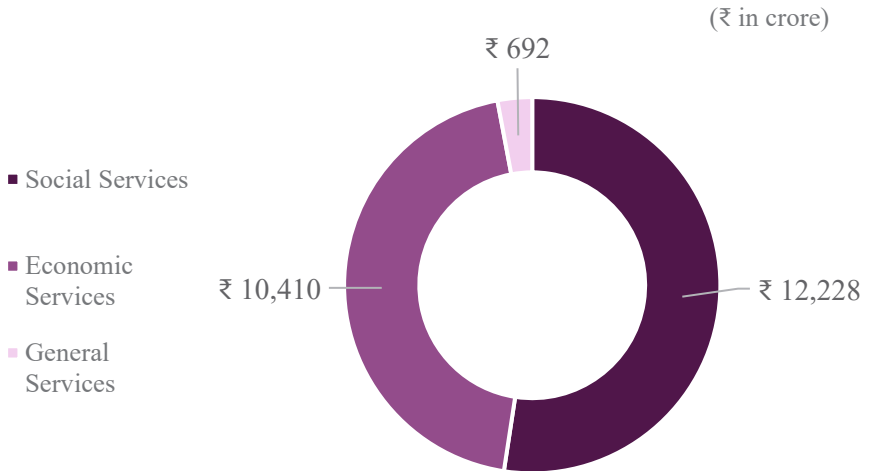
Capital expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2023-24 amounting to ₹23,330 crore (1.62 percent of GSDP) fell short of the Budget Estimates by ₹3,978 crore.

The table below shows the trend of Capital Expenditure to BE and trend of GSDP.

(₹ in crore)

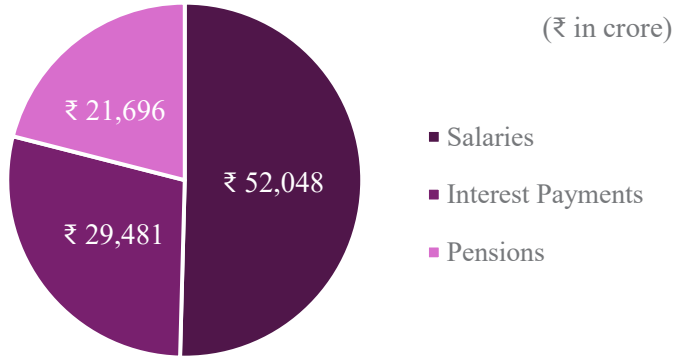
Components	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates (BE)	₹32,293	₹29,908	₹18,529	₹30,679	₹27,308
Actual Expenditure	₹12,242	₹18,975	₹16,373	₹7,244	₹23,330
GSDP	₹9,72,782	₹9,89,611	₹12,01,736	₹13,17,728	₹14,39,674
Yearly growth of GSDP	4%	1%	22%	10%	9%

3.3.1 Major components of Capital Expenditure



3.4 Committed Expenditure

Expenditure on Salaries, Interest payments and Pensions is treated as committed Expenditure. Around 48.59 percent of the revenue expenditure was incurred on committed expenses such as Salaries (₹52,048²), Interest payments (₹29,481) and Pensions (₹21,696) which is the committed liability of the state government.



² Includes detailed heads 010-Salaries (₹48,039crore), 020-Wages(₹82crore), 030-Overtime allowance(₹0.02crore), 270/273-Work charged establishment(Nil) and 310/311 Grants-in-aid towards salaries(₹3,927)

Appropriation Accounts



4.1 Summary of Appropriation Accounts

(₹ in crore)

Nature of Expenditure	Original Grant	Supplementary Grant	Total Budget	Actual Expenditure
Revenue				
Voted	₹2,10,900	₹34,085	₹2,44,985	₹1,89,467
Charged	₹31,411	₹1,552	₹32,962	₹29,679
Capital				
Voted	₹31,440	₹19,262	₹50,702	₹23,703
Charged	₹21	₹74	₹95	₹82
Public Debt				
Charged	₹18,411	₹1,45,222	₹1,63,633	₹1,34,478
Loans				
Voted	₹1,266	₹812	₹2,078	₹731
Total	₹2,93,449	₹2,01,007	₹4,94,456	₹3,78,140

4.2 Overall Savings

Savings under a Grant indicates either non-implementation/slow implementation of certain schemes/programs or inaccurate budget estimation. Total Savings under 40 grants is given below:

(₹ in crore)

Grant No.	Sum of Total Grant	Expenditure	Savings
I to XL	₹4,94,456	₹3,78,140	₹1,16,952

4.3 Excess over Appropriation

The following Grants showed excess expenditure over appropriation voted by State Legislature.

(₹ in crore)

Grant No.	Name of the Grant	Section	Total Grant	Expenditure	Excess
III	Administration of Justice	Capital(V)	₹58	₹106	₹48
XII	School Education	Capital(V)	₹4,284	₹4,533	₹249
XIII	Higher Education	Revenue(V)	₹1,927	₹2,004	₹77
XXXI	Panchayat Raj	Revenue(V)	₹10,485	₹10,528	₹43
XXXV	Energy	Revenue(V)	₹14,608	₹14,825	₹217

Assets and Liabilities



ASSETS AND LIABILITIES

5.1 Assets

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

Total Investments of the Government stood at ₹11,369 crore at the end of 2023-24. An amount of ₹1,301 crore (11 *per cent* of investment) was received as dividends.

Cash balance with the RBI stood at ₹ (-)19 crore on 1st April 2023 and (-)₹33 crore at the end of 31st March 2024. Government had invested an amount of ₹20,204 crore in 14 days treasury bills in 2023-24 and rediscounted bills worth ₹21,140 crore and no cash balance in the investment account to the end of the year.

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India,

from time to time determines, the limit up to which State Governments can borrow from the market which is ₹68,414 crore for 2023-24. Against this, Government of Andhra Pradesh availed of open market borrowings totaling ₹68,400 crore during 2023-24.

Details of the Public Debt and Total Liabilities of the State Government are as under:

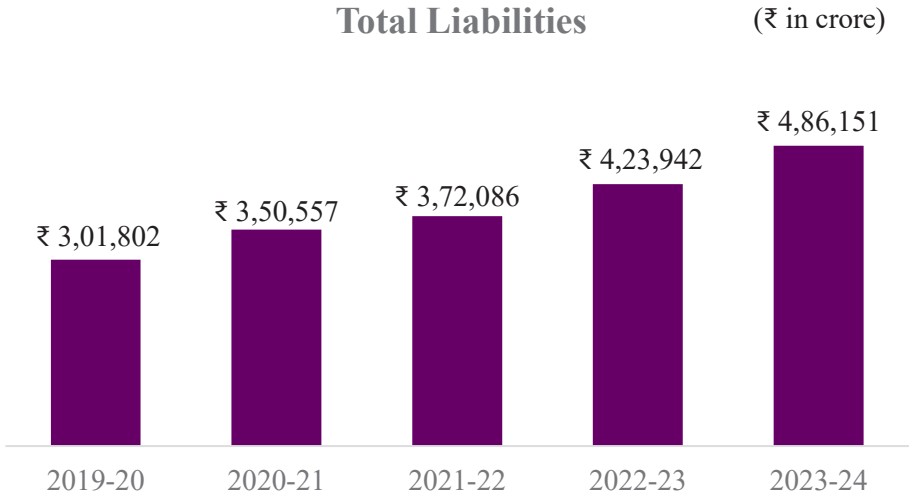
Year	Public Debt	Public Account ³	Total Liabilities	%GSDP
2019-20	₹2,26,559	₹75,243	₹3,01,802	31
2020-21	₹2,70,259	₹80,297	₹3,50,557	35
2021-22	₹3,09,623	₹68,463	₹3,78,086	31
2022-23	₹3,56,455	₹67,488	₹4,23,942	32
2023-24	₹4,15,618	₹70,533	₹4,86,151 ⁴	34

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

³ Excludes suspense and remittance balance.

⁴ Excludes an amount of ₹5,583crore towards Back-to-Back loans to State in lieu of GST Compensation shortfall.

Public Debt and Other Liabilities showed a net increase of ₹ 62,209 crore over the previous year due to raising of new long-term market loans.



5.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies etc. from the market and financial institutions. These guarantees are contingent liability on the Consolidated Fund of the State in case of default in the payment of loans, and interest thereon, raised by Statutory Corporations, Government Companies, Corporations, Cooperative Societies, etc., for whom the guarantee was extended and are projected outside the State Budget.

The position of guarantees given by the State Government for the last five years is given below:

(₹ in crore)

Year	Maximum Amount that can be Guaranteed (Principal only)	Amount outstanding as on 31st March	
		Principal	Interest
2019-20	₹93,463	₹67,171	18
2020-21	₹1,19,230	₹91,330	23
2021-22	₹1,57,123	₹1,18,003	23
2022-23	₹2,02,470	₹1,38,875	...
2023-24	₹2,23,004	₹1,54,797	...

A year's overview

Financial Highlights



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

All Controlling Officers are required (as per Article 9 of the Andhra Pradesh Financial Code Volume I and Chapter 16.7 of the Andhra Pradesh Budget Manual) to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Andhra Pradesh. During the year 2023-24 revenue receipts amounting to ₹1,73,762.91 crore (99.99 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,11,973.15 crore (99.78 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹22,891.44 crore (98.12 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹725.87 crore (99.36 *per cent* of total loans and advances given by the State Government) were reconciled.

6.2 Expenditure on Centrally Sponsored Schemes (CSSs) and Central Sector Schemes (CSs):

During the year, the total expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2024, is ₹24,530.07 crore (Revenue Expenditure ₹19,719.09 crore and Capital Expenditure ₹4,810.98 crore), which includes expenditure out of Central Assistance

(₹15,755.90 crore) and State share (₹8,774.17 crore) for Centrally Sponsored Schemes and Central Sector Schemes.

6.3 Misclassification between Revenue and Capital Expenditure

During the year 2023-24 Government of Andhra Pradesh incorrectly budgeted and/or booked expenditure of ₹54.33 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Capital expenditure of the State is given under para 8. The Revenue expenditure is understated by ₹54.33 crore.

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

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

The State Government of Andhra Pradesh had not disclosed the quantum or source of proposed off-budget borrowings (OBBs) in its budget. The State Government informed the Ministry of Finance, Government of India of the off-budget liabilities of ₹89.58 crore during 2023-24 and to the tune of ₹32,903.84 crore to the end of 31 March 2024.

In the year 2023-24, as per vouchers scrutiny, the State Government of Andhra Pradesh budgeted and expended an amount of ₹10,037.31 crore towards Assistance / Grants on account of Off Budget borrowings. The State Government has been asked to confirm the same. In addition to the Off-Budget borrowing, implicit subsidies to the power utility of ₹14,014.63 crore on account of non-recovery of cost was also provided in the year 2023-24.

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

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

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 per cent per annum has to be paid by the State Government with effect from 1 April 2023. Accordingly, Interest on Delay in Transfer of Central Share amounts to ₹283.96 crore as per SNA 15 report and the State Government did not transfer this interest to the Central Government.

As per the SNA 01 report from the SNA, the State Government received ₹12,868.59 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹14,665.42 crore and State share of ₹8,020.33 crore to the SNAs. Total amount of ₹22,685.75 crore was transferred to the SNAs through GIA bills only. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

As per the SNA 01 report, ₹2,844.60 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

6.6 Remittance to National Mineral Exploration Trust (NMET):

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

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

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

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum - mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty as NMET contribution by

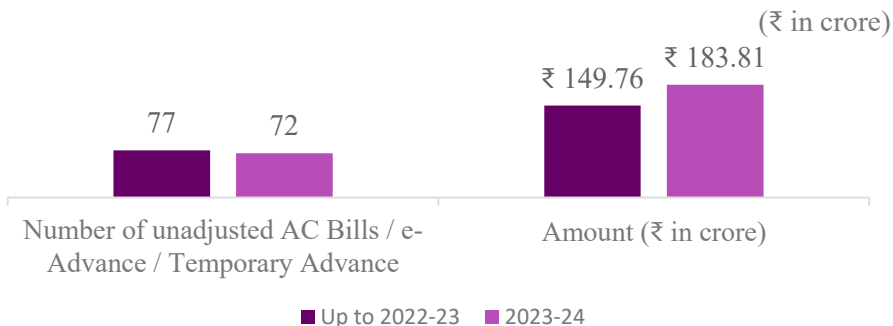
depositing the same in the Public Account of the State under Major Head 8449 – 123 – NMET Deposits. The receipts collected by the State Government under Major Head 8449 – 123 – NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2023-24, the State Government received an amount of ₹10.85 crore being 2 per cent of royalty as NMET contribution directly under Public Account 8449-00-123 from mining holders. The State Government transferred ₹10.20 crore to the National Mineral Exploration Trust.

Out of the amount under Major Head 8449, the Government short transferred ₹0.65 crore to the NMET (to the Centre) which resulted in overstatement of Cash Balance of the State Government.

6.7 Unadjusted Abstract Contingent (AC) Bills:

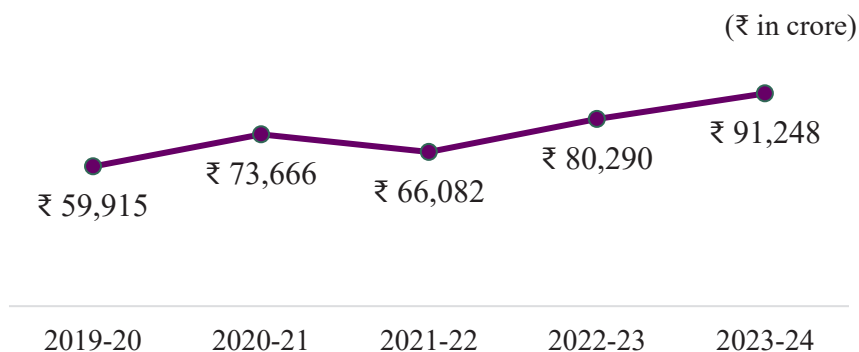
Out of 509 AC bills amounting to ₹272.95 crore drawn during the year 2023-24, 402 AC bills amounting to ₹43.11 crore (15.79 *per cent*) were drawn in March 2024. DCC Bills in respect of a total of 149 AC bills amounting to ₹333.57 crore due for adjustment as on 31st March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:



Out of 509 AC Bills drawn during 2023-24, three AC bills amounting to ₹6.1 crore were drawn under Capital Account.

6.8 Trends of Grants-in-aid given by the Government

During the current year, overall Grants-in-aid to Local bodies and others increased from ₹80,290 crore in 2022-23 to ₹91,248 crore in 2023-24. Details of Grants-in-aid for the past 5 years are as under:



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

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

During the year 2023-24, an amount of ₹69,626.24 crore was transferred to the PD Accounts from Consolidated Fund of the State. ₹ 16,320.54 crore was received in PD Accounts through challans and ₹3,503.11 crore received through other adjustments. An amount of ₹18,583.07 crore was credited to Consolidated Fund due to lapsing of PD accounts making a total receipt of ₹ 70,866.82 crore in PD accounts. This includes ₹6,640.36 crore transferred in March 2024. No amount was transferred to the PD Accounts from Consolidated Fund of the State on the last working day of March 2024.

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

Opening Balance as on 01 April 2023		Addition during the year 2023-24		Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
Number of Administrators /Accounts	Amount	Number of Administrator s/Accounts	Amount	Number of Administrato rs/Accounts	Amount	Number of Administrators/Accounts	Amount
3,930	11,224.88*	1044	70,866.81	454	70,599.94	4,520	11,491.75*

Information regarding PD Accounts closed during the year and in-operative PD Accounts is not received from the State Government. However, if no transactions were made in a deposit account for more than three years, they are to be considered as inoperative. Based on the accounts and records, five inoperative PD accounts amounting to ₹249.23 crore were noticed.

Comptroller and Auditor General of India 2024

