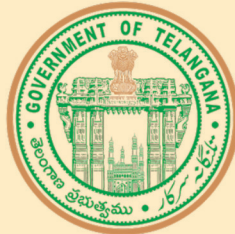




Accounts at a Glance 2019-20



लोकहितार्थ सत्यनिष्ठा
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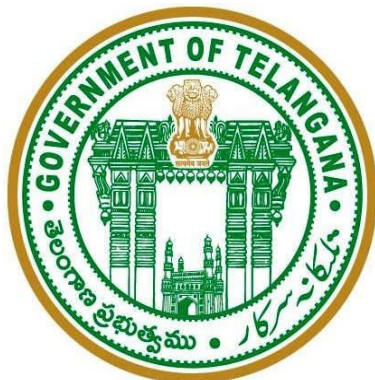


Government of Telangana



Accounts at a Glance

2019-20



GOVERNMENT OF TELANGANA

PREFACE

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

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

Place: Hyderabad
Date: 16-03-2021


Accountant General (A & E)
Telangana

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

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Chapter I Overview

1.1 Introduction

The Accountant General (Accounts and Entitlements), Telangana compiles the monthly accounts of receipts and expenditure of the Government of Telangana. This compilation is based on (a) initial accounts rendered by 33 District Treasuries, 31 Public Works & Forest Pay and Accounts Offices (PAO), PAO-Telangana Legislature, Pension Payment Office-Hyderabad, PAO-Telangana Bhavan, New Delhi, PAO-Hyderabad and Advices of the Reserve Bank of India.

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

1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Part 1 CONSOLIDATED FUND

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

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

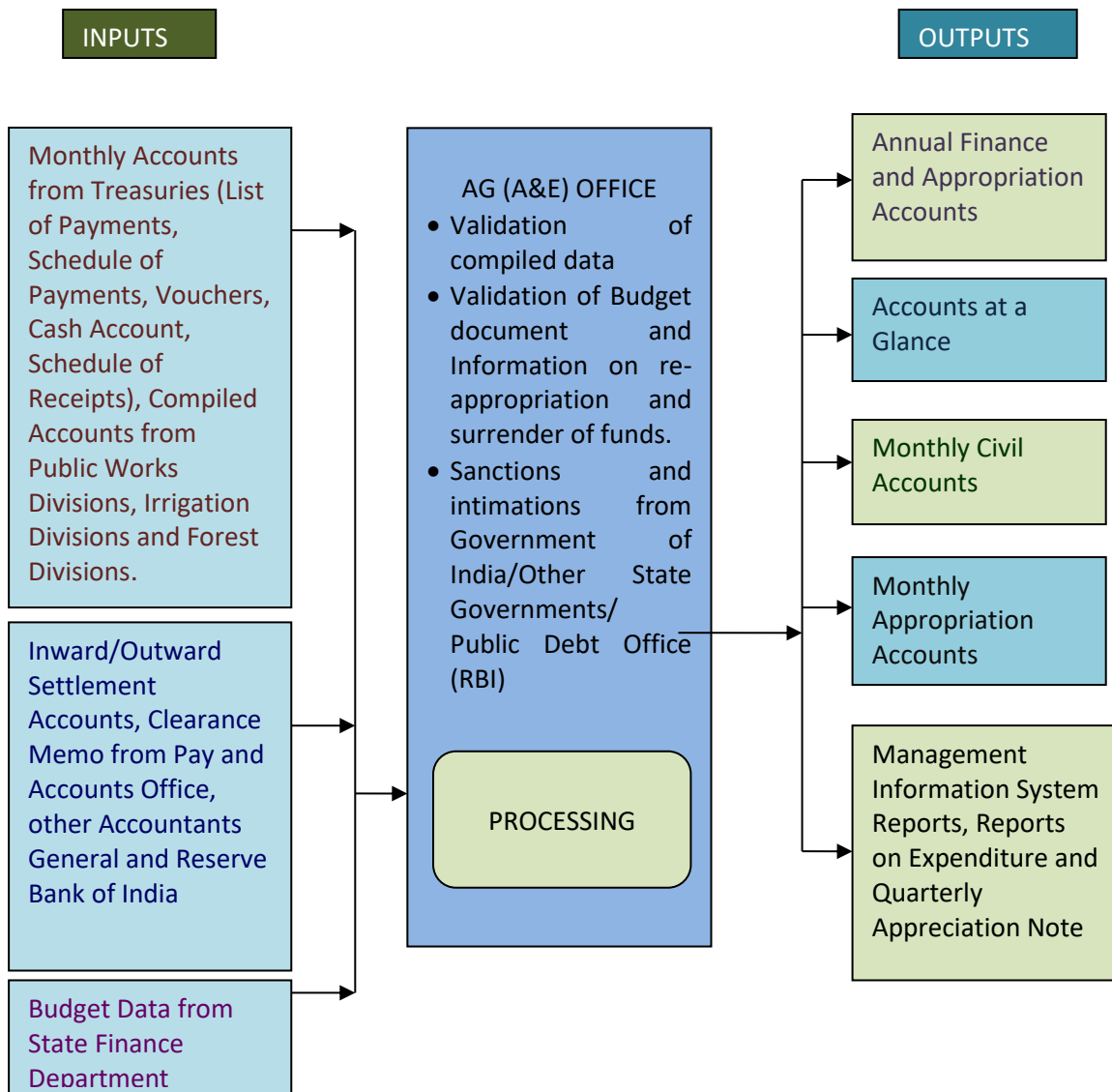
Part 2 CONTINGENCY FUND

Part 3 PUBLIC ACCOUNT

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

1.2.2 Compilation of Accounts

Flow Diagram for Accounts Compilation





1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

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

In addition to the Budget approved for the year 2019-20 by the Telangana Legislature, the Government of India effects transfer of funds directly to State Implementing Agencies such as Telangana Livestock Development Agency, Telangana State Civil Supplies Corporation Ltd., Telangana State Road Transport Corporation, etc. for spending on various schemes and programmes. Such transfers (₹13,399 crore in 2019-20) are not reflected in the accounts of the State Government but have been shown at Appendix VI in Volume II of the Finance Accounts.

1.3.2 Financial Highlights of the Year 2019-20

The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2019-20:

Sl. No	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	% of Actuals to B.E.	% of Actuals to GSDP for 2019-20 ⁽²⁾
1.	Revenue Receipts (a+b+c)	1,13,100	1,02,543	91	11
	a) Tax Revenue ⁽¹⁾ (including Central Share)	89,047	83,585	94	9
	b) Non-Tax Revenue	15,875	7,360	46	1
	c) Grants-in-aid & Contributions	8,178	11,598	142	1
2.	Recovery of Loans & Advances	45	62	138	...
3.	Borrowings & Other Liabilities ⁽³⁾	24,082	31,759	132	3
4.	Capital Receipts (2+3)	24,127	31,821	132	3
5.	Total Receipts (1+4)	1,37,227	1,34,364	98	13
6.	Revenue Expenditure	1,11,056	1,08,797	98	11
	a) Expenditure on Revenue Account (Excluding b,c,d,e)	54,736	51,538	94	5
	b) Expenditure on Interest Payments (Out of Revenue Expenditure)	14,575	14,385	99	1
	c) Expenditure on Salaries/Wages	22,616	24,195	107	2
	d) Expenditure on Pensions	10,333	11,834	115	1
	e) Expenditure on Subsidy	8,796	6,845	78	1
7.	Capital Expenditure (4)	17,275	16,867	98	2
	a) Expenditure on Capital Account (excluding b)	16,832	16,497	98	2
	b) Expenditure on Salaries/Wages	443	370	84	...
8.	Loans and Advances Disbursed	8,896	8,700	98	1
9.	Total Expenditure (5) (6+7+8)	1,37,227	1,34,364	98	14
10.	Revenue Deficit (1-6)	2,044	6,254	306	(-)1
11.	Fiscal Deficit (1+2-9)	24,082	31,759	132	(-)3
12.	Primary Deficit {(1+2) - (9-6 b)}	9,507	17374	183	(-)2

(1) Includes share of net (tax) proceed assigned to the state amounting to ₹15,988 crore.

(2) Gross State Domestic Product (GSDP) is a measure, in monetary terms, of the volume of all goods and services within the boundaries of the State during a given period of time. The figure (₹9,69,604 crore) is sourced from the Ministry of Statistics and Programme Implementation, GOI.

(3) Borrowings and other liabilities: Net (Receipts-Disbursements) of Public debt (₹29,793 crore) + Net of Contingency fund {₹(-)2 crore}+ Net (Receipts- Disbursements) of Public Account (₹371 crore) + Net of Opening and Closing cash balance {₹(-)1,597}crore).

(4) Expenditure on Capital Account includes Capital Expenditure (₹16,859 crore), Inter State Settlement (₹8crore)

(5) Expenditure does not include Public Debt (₹45,740 crore) as net of Public Debt has been taken under Borrowings and Other Liabilities.

1.3.3 Receipts during the year

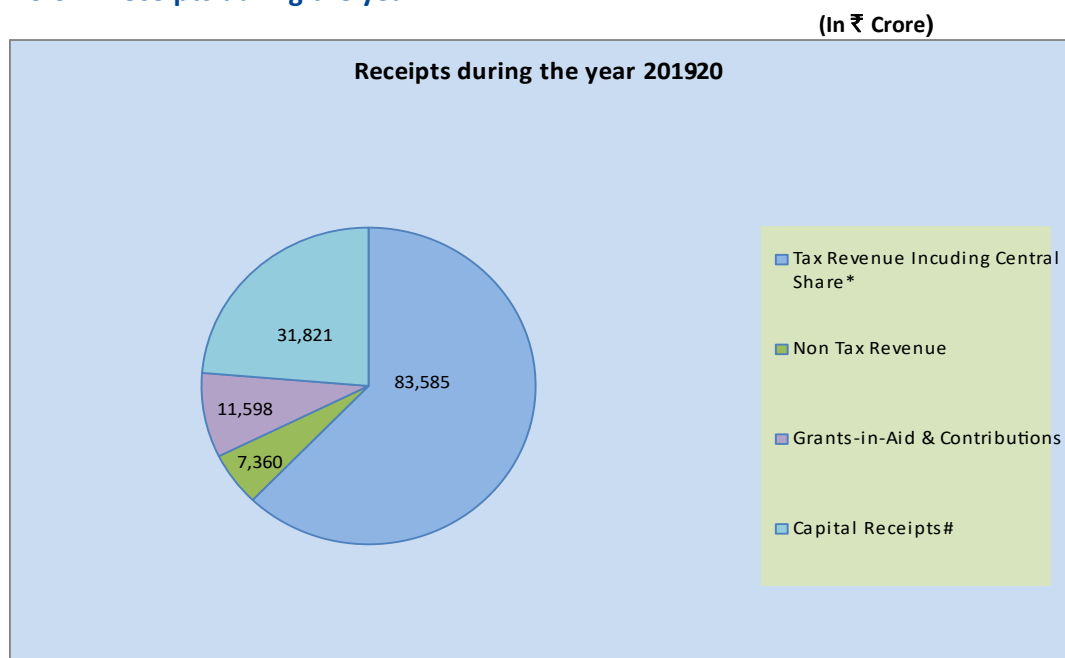


Fig-1.3.3

*Includes share of net (tax) proceed assigned to the state amounting to ₹15,988 crore.

#Capital receipts include Recovery of Loans and Advances (₹62 crore) + Borrowings and other liabilities (₹31,759 crore) - [Net (Receipts-Disbursements) of Public debt (₹29,793 crore)+ Net of Contingency fund {₹ (-)2 crore}+ Net (Receipts-Disbursements) of Public Account (₹371 crore)+ Net of Opening and Closing cash balance ₹ (-)1,597 crore)].

1.3.4 Disbursements during the year

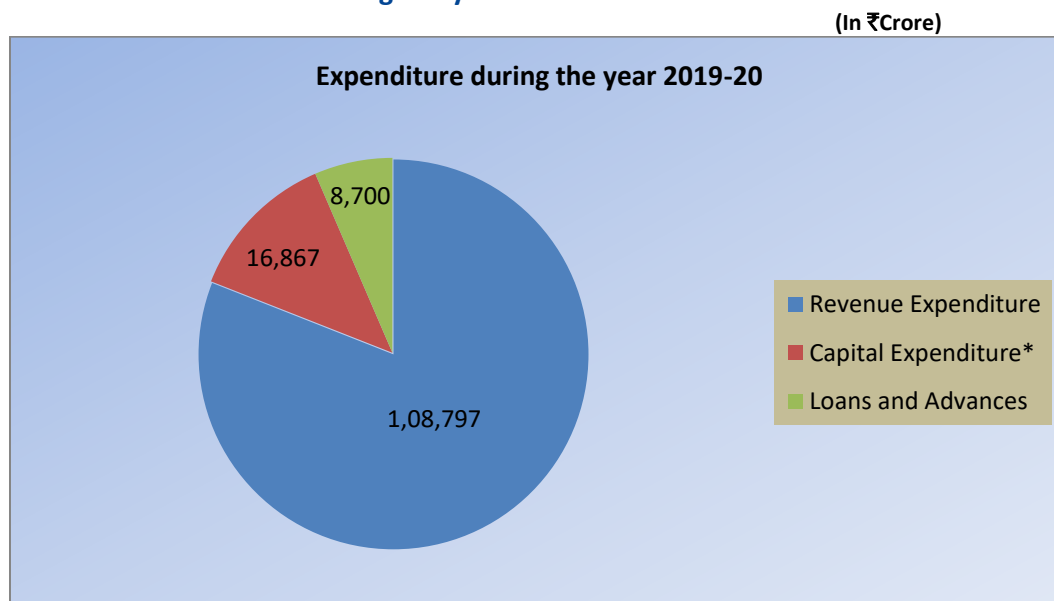


Fig-1.3.4

*Expenditure on Capital Account includes Capital Expenditure (₹16,859 crore), Inter State Settlement (₹8.00 crore)

1.3.5 Appropriation Accounts

Under Article 204(3) of the Constitution of India, no expenditure can be incurred by the Government except with the authorisation of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The budget of Government of Telangana has 13 charged Appropriations and 40 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriations authorised by the Legislature through the Appropriation Act of each year.

1.3.6 Efficiency on Budget Preparation

The Government of Telangana incurred excess expenditure of ₹15,451 crore (9 per cent of estimates) against the approved budget of ₹1,71,805 crore by the State Legislature during the year 2019-20.

The following are a few grants/entities where excess expenditure was noticed:

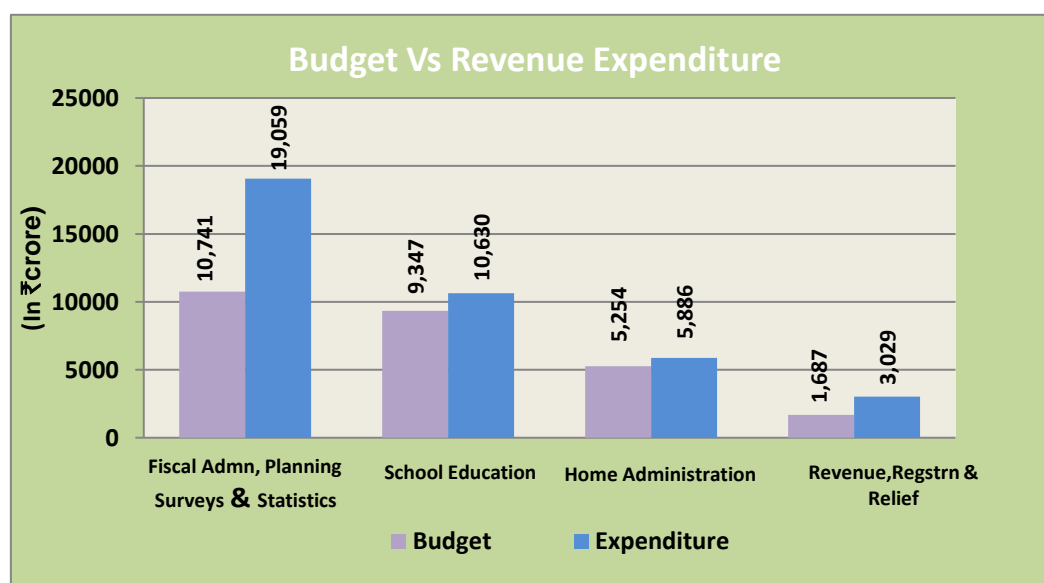


Fig-1.3.6(a)

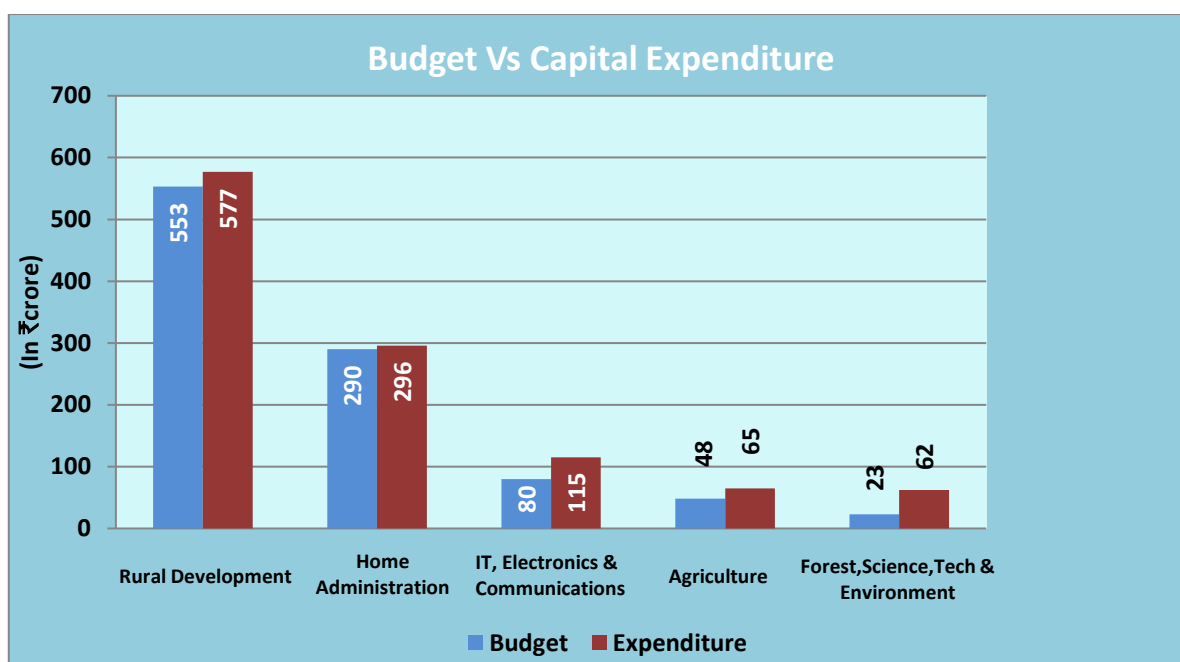


Fig-1.3.6(b)

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Special Drawing Facility/Ways and Means Advances are taken from the Reserve Bank of India to maintain the agreed minimum cash balance which the state Government is required to maintain with the Reserve Bank of India. During 2019-20, the Government of Telangana availed Special Drawing Facility of ₹28,915 crore for 87 days, and Ways and Means Advances of ₹6,754 crore for 35 days.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from Reserve Bank of India when the cash balance falls below the limit prescribed by Reserve of India (₹1.38 crore for the state of Telangana), which is required to be maintained with Reserve Bank of India. During the year 2019-20, Overdraft of ₹1,578 crore was availed for 8 days by the Government of Telangana.

1.4.3 Fund flow statement

The state had a Revenue Deficit of ₹6,254 crore and a Fiscal Deficit of ₹31,759 crore as on 31 March 2020. The Fiscal Deficit was met from net of [Public Debt (₹29,793 crore), Public Account (₹371 crore), Contingency Fund (-) ₹2 crore) and cash balance (₹1597 crore)]. Around 49 per cent of the Revenue Receipts (₹1,02,543 crore) of the State Government was spent on Committed Expenditure like Salaries (₹24,195 crore), Interest Payments (₹14,385 crore) and Pensions (₹11,834 crore).

1.4.4 Sources and Funds

(₹ in crore)

AMOUNT

SOURCES

PARTICULARS	AMOUNT
Opening Cash Balance as on 01.04.2019 ⁴	(-)93
Revenue Receipts	1,02,543
Recovery of Loans and Advances	62
Capital Receipts	...
Public Debt ^{1,3}	38,286
Small Savings, Provident Fund & Others ¹	2,618
Reserves and Sinking Funds ¹	5,316
Deposits Received ¹	60,402
Civil Advances Repaid ¹	....
Suspense and Miscellaneous ^{1, 2}	36,699
Remittances ¹	13,860
Contingency Fund	2
TOTAL	2,59,695
Revenue Expenditure	1,08,797
Capital Expenditure	16,859
Loans Given	8,700
Repayment of Public Debt ¹	8,493
Small Savings, Provident Fund & Others	1,834
Reserves and Sinking Funds	2,082
Deposits Spent	58,995
Civil Advances Given	...
Suspense & Miscellaneous	41,759
Remittances	13,853
Interstate Settlement	8
Contingency Fund	4
Closing Cash Balance as on 31-03-2020	(-)1,689
TOTAL	2,59,695

APPLICATION

1. Items are gross figures, and are eventually to be netted off, reducing the 'Total'
2. The Suspense accounts include ₹41,010 crore invested in treasury bills which is shown on the 'Application' side, and ₹35,654 crore worth of treasury bills sold through the RBI (a process known as 'rediscounting' and/or 'matured value' of treasury bills) which is shown on the 'Sources' side.
3. Public Debt does not include Receipt and Expenditure of Special drawing facility/Ways and Means Advances/Overdraft (₹37,247 crore).
4. OB differs from the previous year by an amount of ₹2 crores due to proforma correction.

1.4.5 Where Rupee came from

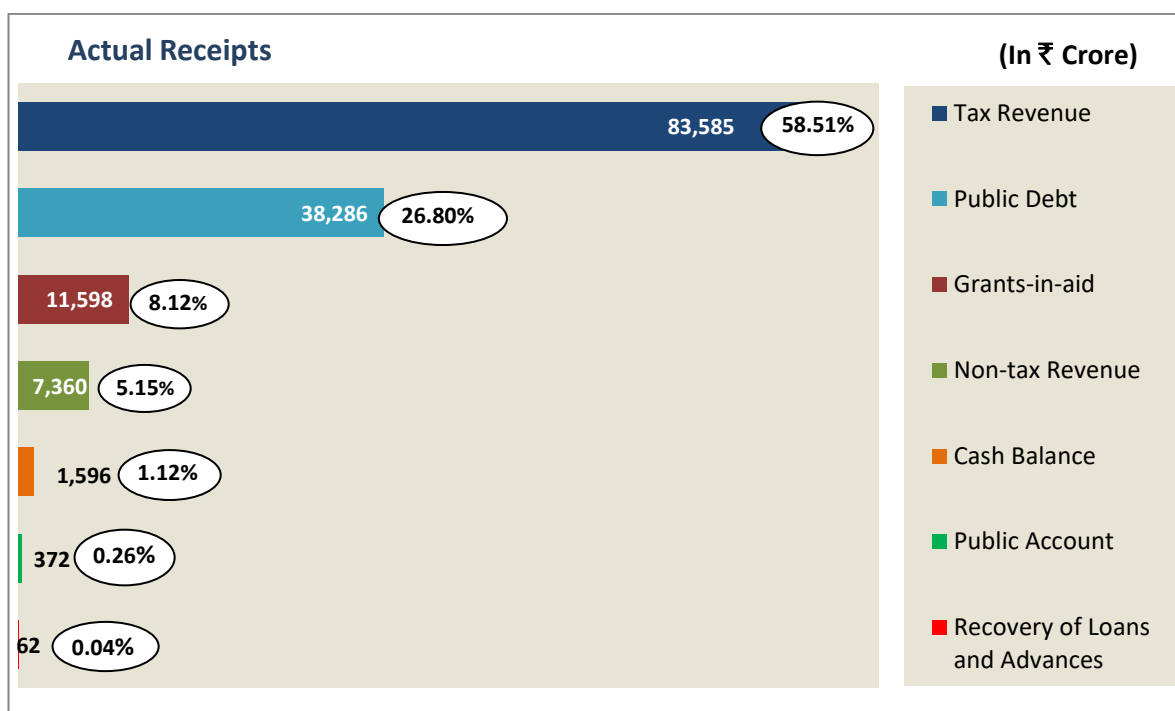


Fig-1.4.5

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

1.4.6 Where Rupee went

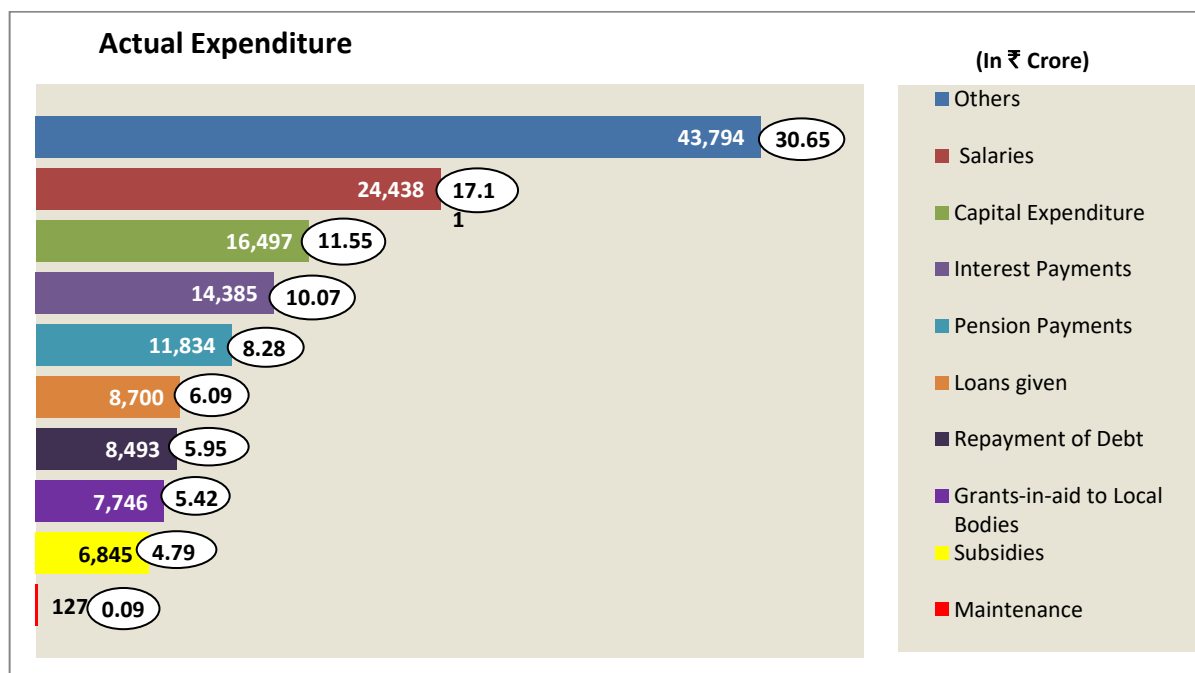
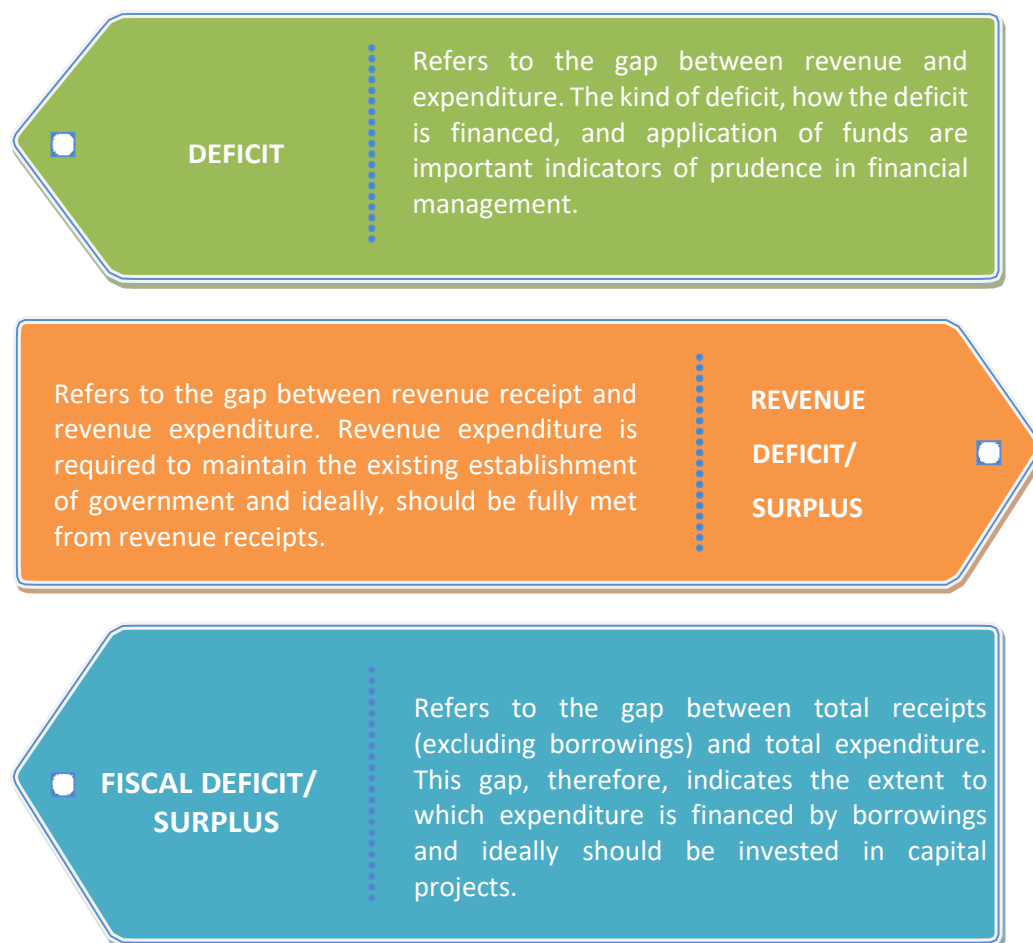


Fig-1.4.6

Note: Capital Expenditure excludes Maintenance (270/273), ₹28 crore, Salaries and Wages (010/2020) ₹342 crore and includes Investments ₹2,053 crore.

1.4.7 What do the deficits and surpluses indicate?



The Twelfth Finance Commission recommended that States enact their own Fiscal Responsibility and Budget Management (FRBM) Acts which commits them to achieve Revenue Surplus while limiting Fiscal Deficit to 3 per cent of GSDP. Government of Telangana has adopted “The Andhra Pradesh Fiscal Responsibility and Budget Management Act 2005” as “*The Telangana Fiscal Responsibility and Budget Management Act 2005*” in accordance with section 101 of Andhra Pradesh Reorganisation Act 2014 vide G.O.Ms.No.45, Law(F), dated 01 June 2016.

The State Government had a Revenue Surplus upto 2018-19 which has come down to a **Revenue Deficit of ₹6,254 crore** (₹4,337 crore surplus in 2018-19) and **Fiscal Deficit of ₹31,759 crore** (₹26,949 crore in 2018-19) which are 0.64 per cent and 3.28 per cent of GSDP* respectively. **The Fiscal Deficit constituted 24 per cent** of total receipt (₹1,34,364 crore).

Around **49 per cent** of the Revenue Receipts (₹1,02,543 crore) of the State Government was spent on Committed Expenditure like Salaries² (₹24,195 crore), Interest Payments (₹14,385 crore) and Pensions (₹11,834 crore).

* GSDP figure of 9,69,604 crore as provided by Ministry of Statistics and Programme Implementation, GOI.

1.5 Deficit/Surplus

1.5.1 Trend of Revenue Surplus/Deficit

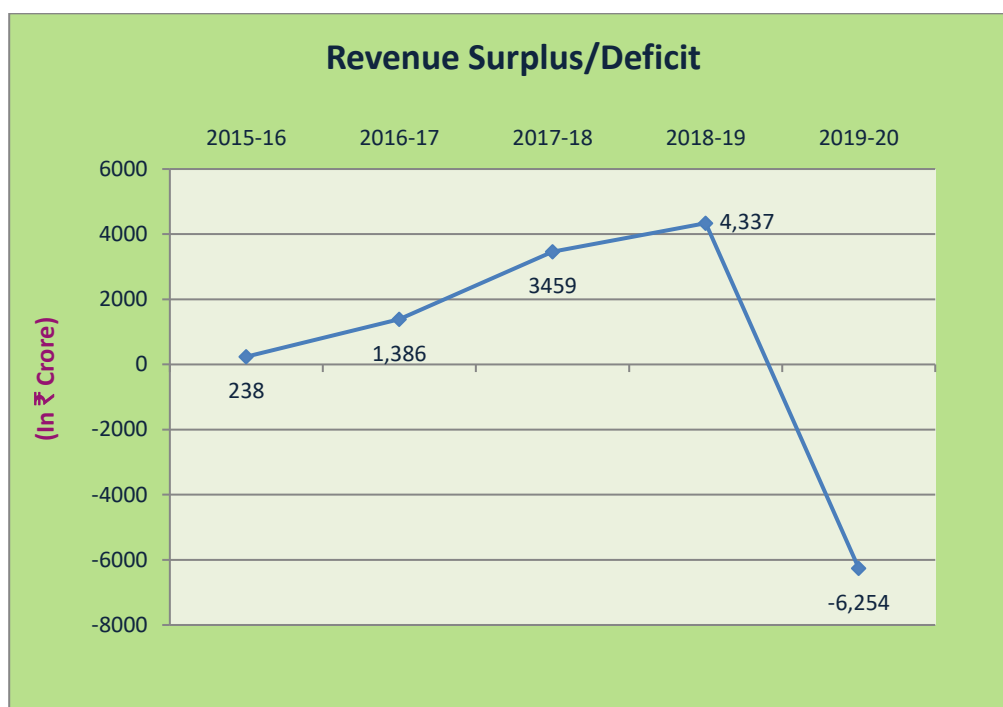


Fig-1.5.1

1.5.2 Trend of Fiscal Deficit

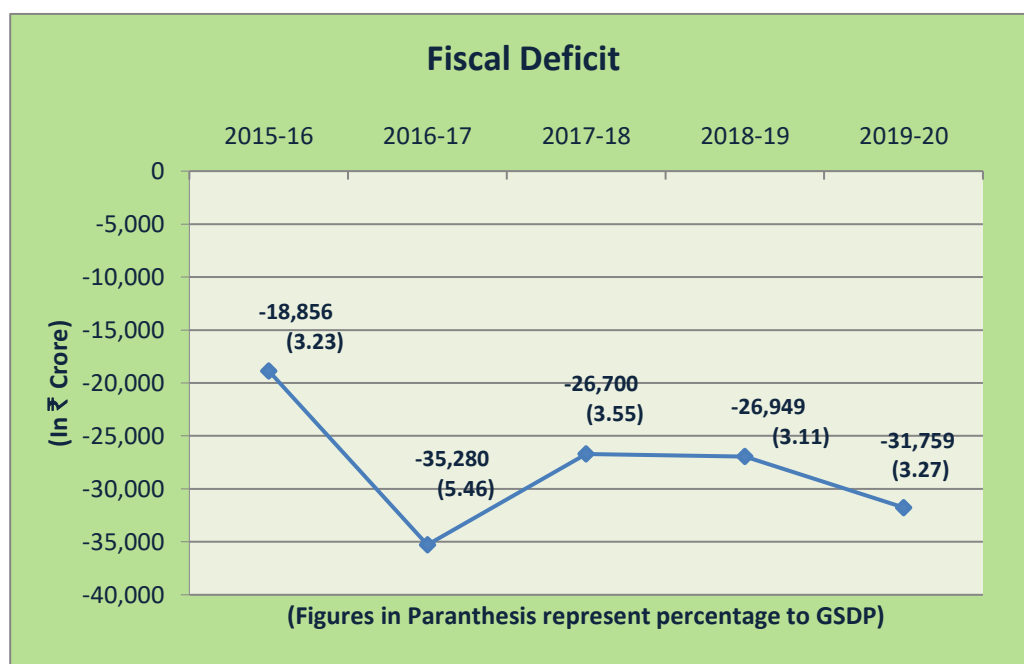


Fig-1.5.2

² Includes detailed heads 010-Salaries (₹21,222crore), 020-Wages (₹69 crore), 030-Overtime allowance (nil), 270/273-Maintenance (₹155 crore) & 310/311-Grants-in-Aid towards salaries (₹3,119crore).

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

As per the Telangana Fiscal Responsibility and Budget Management (Telangana FRBM) Rules, 2005, the State Government shall, at the time of presenting the budget, make various disclosures. The budget of 2019-20 did not make the following disclosures: Weighted Average Interest Rate on State Government Liabilities, Statement of Assets, Tax Revenue raised but not realized, and Statement of Outstanding Miscellaneous Liabilities.

Targets fixed by the State Government in Telangana FRBM Act, 2005 and the rules framed there under, and ceilings fixed based on the recommendations of the Fourteenth Finance Commission, and achievements as per the accounts of 2019-20 are given below:

Sl. No.	Targets for 2019-20	Achievements in 2019-20
1.	Revenue Surplus: To be maintained.	As per the Accounts, the Government of Telangana had a Revenue deficit of ₹6,254 crore in 2019-20.
2.	Fiscal Deficit: Not to exceed 3.5 per cent of GSDP.	As per the Accounts, the Fiscal Deficit of Government of Telangana is ₹31,759 crore i.e., 3.28 per cent of GSDP during 2019-20.
3.	Outstanding Liabilities: The outstanding liabilities not to exceed 25 per cent of the GSDP as fixed for financial year 2019-20 as per Statement of Fiscal Policy presented to the Telangana State Legislature in September 2019.	The total outstanding liabilities of the State Government is ₹2,32,181 crore i.e. 23.95 percent of GSDP for the year 2019-20.
4.	Annual incremental risk weighted Guarantees: Not to exceed 200 per cent of the Total Revenue Receipts (TRR) in the year preceding the current year.	Outstanding Guarantees as on 31 March 2020 of ₹89,601 crore is 88.35 per cent of TRR of ₹1,01,420 crore (i.e, 2018-19).

Note: i) GSDP figure at current prices for 2019-20: ₹9,69,604 crore, Ministry of Statistics and Programme Implementation, GOI

ii) In addition, a one-time special dispensation of ₹1,435 crore was provided in 2019-20.

...oOo...

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts of Telangana for 2019-20 were ₹1,34,364 crore against a budget estimate of ₹1,37,227 crore.

2.2 Revenue Receipts

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

TAX REVENUE

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

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

NON-TAX REVENUE

GRANTS-IN-AID

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

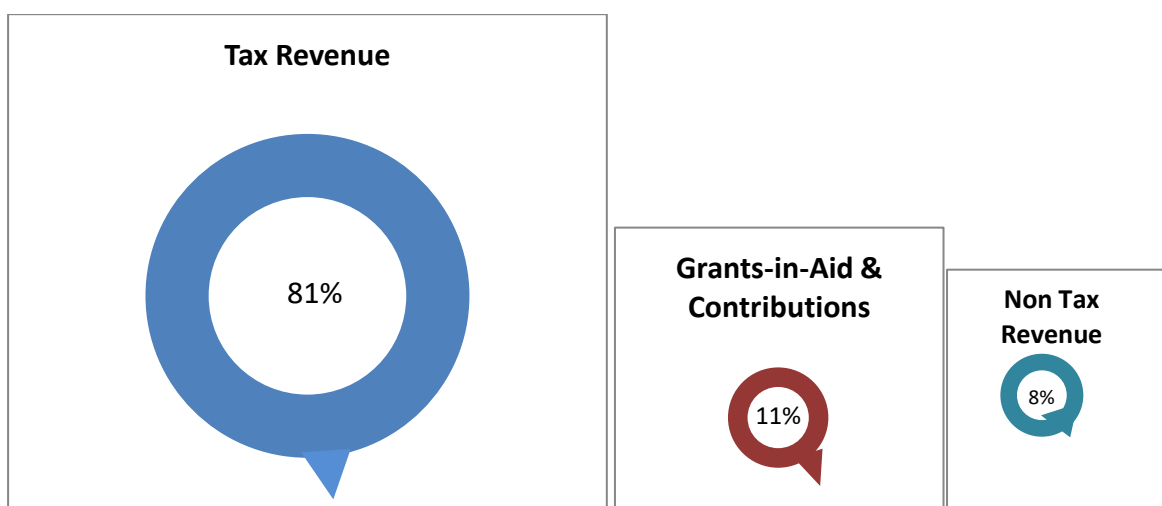


Fig-2.2

2.2.1 Revenue Receipts Components (2019-20)

Components		Actuals (₹ in crore)	Percentage to Total Revenue Receipts
A.	<i>Tax Revenue*</i>	83,585	81
	Goods and Services Tax	28,053	27
	Taxes on Income & Expenditure	10,249	10
	Taxes on Property & Capital Transactions	6,873	7
	Taxes on Commodities & Services	38,410	37
B.	<i>Non-Tax Revenue</i>	7,360	8
	Interest Receipts, Dividends and Profits	132	...
	General Services	2,591	3
	Social Services	792	1
	Economic Services	3,845	4
C.	<i>Grants-in-aid & Contributions</i>	11,598	11
	Total –Revenue Receipts	1,02,543	100

*Includes share of net proceeds assigned to State (received from the Government of India).

2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Tax Revenues (Raised by the State)	39,974	48,407	56,520	64,674	67,597
State Share of Union Taxes/Duties	12,351	14,877	16,420	18,561	15,988
Non-Tax Revenues	14,415	9,782	7,825	10,007	7,360
Grants in Aid	9,394	9,752	8,059	8,178	11,598
Total Revenue Receipts	76,134 (13.06)	82,818 (12.81)	88,824 (11.81)	1,01,420 (11.72)	1,02,543 (10.58)
GSDP	5,83,117	6,46,265	7,52,230	8,65,688	9,69,604

Note: Figures in parenthesis represent percentage to GSDP.

The proportion of the State's Own Tax Revenue to GSDP is 7 per cent. Though the GSDP increased by 12 per cent in 2019-20 as compared to previous year, growth in revenue receipts was 1 per cent. While, the total tax revenue (including share of Union Taxes) increased by 0.42 per cent, the non-tax revenue decreased by 14 per cent. The Grants in Aid increased by 42 per cent in comparison to previous year.

2.2.3 Trend of Components of Revenue Receipts

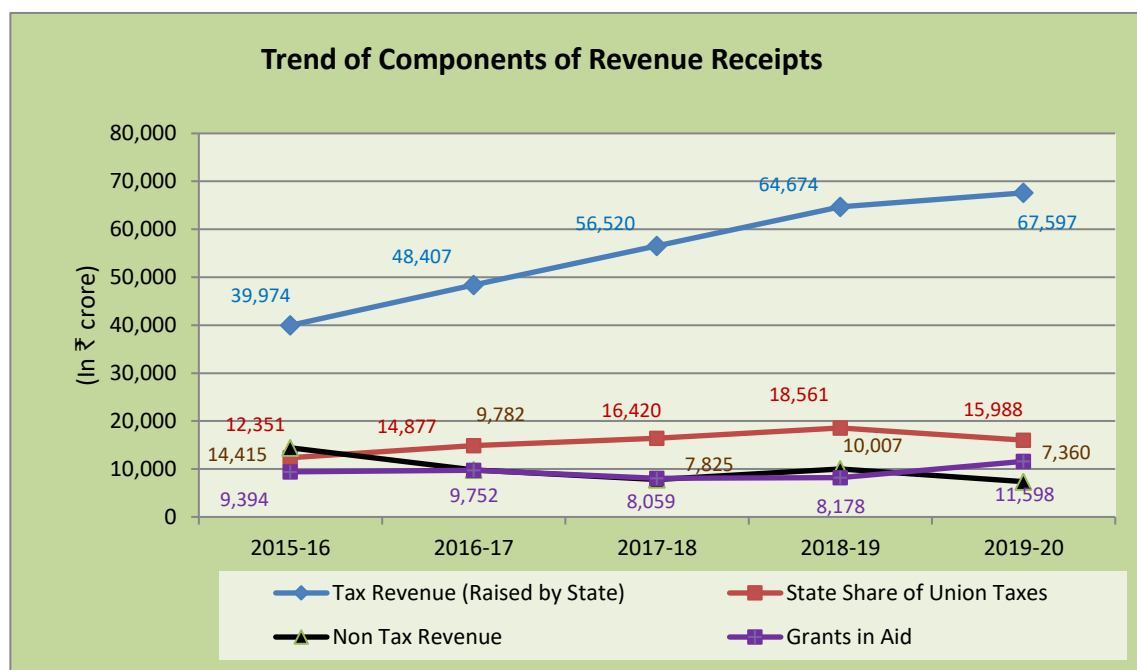


Fig-2.2.3(a)

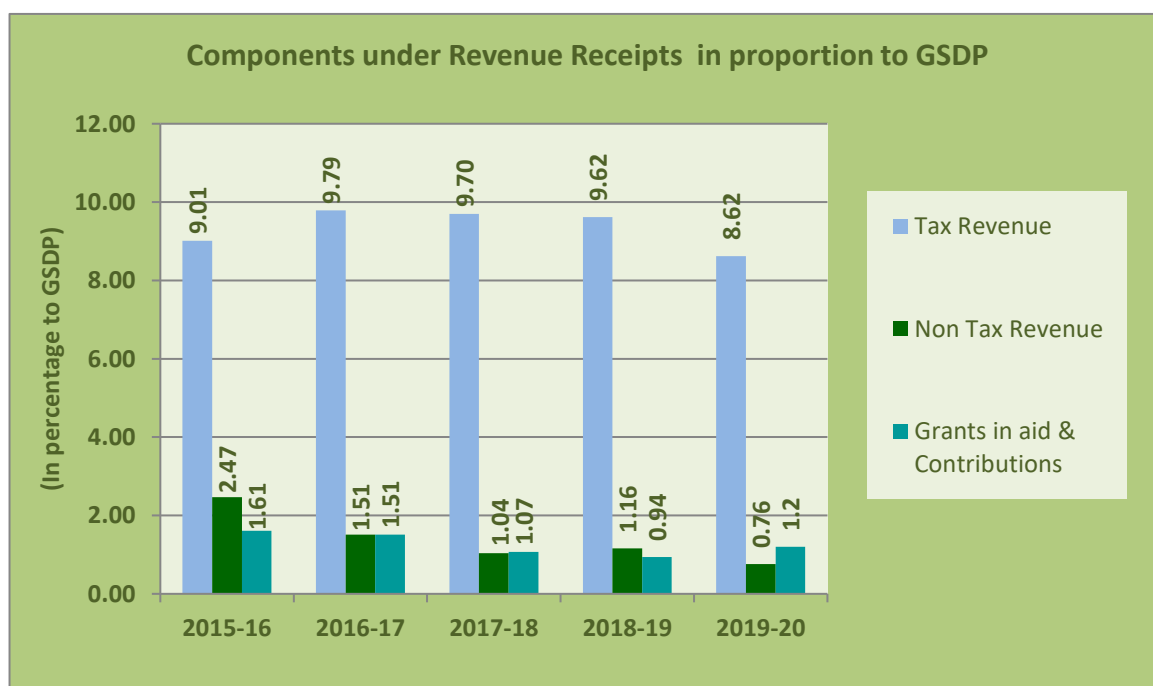


Fig-2.2.3(b)

2.3 Tax Revenue

(₹ in crore)

Trend of Sector-wise Tax Revenue over the past 5 years						
	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase to 2018-19
a. Goods and Services Tax	...	...	14,961 (1.99)	28,786 (3.33)	28,053 (2.90)	(-)2
b. Taxes on Income and Expenditure	6,904 (1.18)	8,459 (1.31)	9,683 (1.29)	11,693 (1.35)	10,249 (1.05)	(-)12
c. Taxes on Property and Capital Transactions	3,286 (0.56)	3,962 (0.61)	4,313 (0.57)	5,483 (0.63)	6,873 (0.71)	25
d. Taxes on Commodities and Services	42,135 (7.23)	50,863 (7.87)	43,983 (5.85)	37,273 (4.31)	38,410 (3.96)	3
Total Tax Revenues	52,325 (8.97)	63,284 (9.79)	72,940 (9.70)	83,235 (9.61)	83,585 (8.62)	..
GSDP	5,83,117	6,46,265	7,52,230	8,65,688	9,69,604	12

Note: (i) GSDP figures as provided by the Ministry of Statistics and Programme Implementation, GOI.

(ii) Figures in parenthesis represent percentage to GSDP

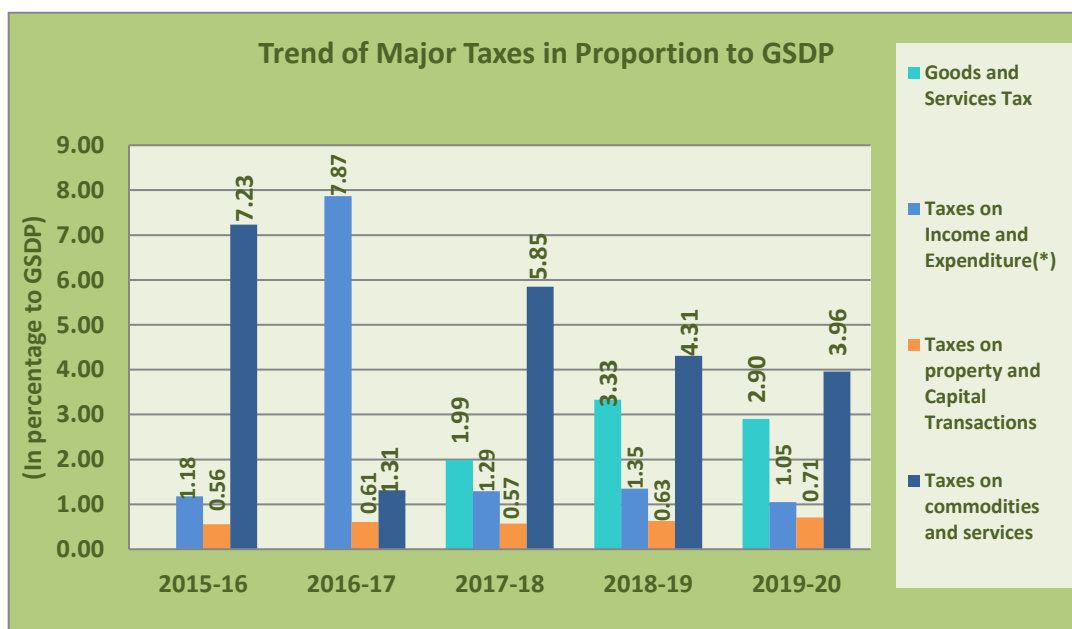


Fig-2.3

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

2.3.1 Major Contributors to Tax Revenue

(₹in crore)

Components	Actuals	Percentage to GSDP
Goods and Services Tax (GST)	28,053	2.89
Taxes on Sales, Trade etc	20,674	2.13
State Excise	11,992	1.23
Corporation Tax	5,451	0.56
Stamps and Registration fees	6,671	0.69

Major variations between Actual Receipts and Budget Estimates

(₹in crore)

Actual Receipts was less than Budget Estimates		Actual Receipts was more than Budget Estimates	
State Goods and Services Tax	2,300	State Excise	1,090
Taxes on Sales, Trade etc	1,297	Stamps and Registration Fee	525
Corporation Tax	1,267	Taxes on Vehicles	221

2.4 Efficiency of Tax Collection

(₹in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
1. Taxes on Sales, Trade etc.					
Revenue collection*	29,847	34,234	25,106	20,291	20,674
Expenditure on collection	211	228	217	196	208
Cost of Collection (as % of Revenue collection)	0.71	0.67	0.87	0.97	1.00
2. State Excise					
Revenue collection*	3,809	5,581	9,421	10,638	11,991
Expenditure on collection	243	256	251	255	254
Cost of Collection (as % of Revenue collection)	6.37	4.59	2.66	2.39	2.12
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection*	2,309	3,394	3,589	3,762	3,935
Expenditure on collection	80	74	76	79	129
Cost of Collection (as % of Revenue collection)	3.46	2.18	2.12	2.11	3.28
4. Stamps and Registration Fee					
Revenue collection*	3,356	4,262	5,179	6,625	6,671
Expenditure on collection	80	68	104	89	90
Cost of Collection (as % of Revenue collection)	2.40	1.59	2.01	1.35	1.35

(*) Excludes State's share of Union Taxes

Taxes on Sales, Trade etc. form a major chunk of Tax revenue. The expenditure on collection of Taxes on Sales, Trade etc. and State Excise are high as compared to other taxes.

2.5 Trend in State's share of Union Taxes

(In ₹ Crore)

Major Head description	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage Increase to 2018-19
(a) Goods and Services Tax	...	...	1,888	4,946	4,537	(-)8
Central Goods and Services Tax	...	...	231	4,581	4,537	1,883
Integrated Goods and Services Tax	...	...	1,657	365	...	(-)100
(b) Taxes on Income & Expenditure	6,545	8,073	9,270	11,241	9,722	(-)9
Corporation Tax	3,870	4,763	5,026	6,454	5,451	(-)16
Taxes on Income other than Corporation Tax	2,675	3,310	4,244	4,753	4,271	(-)10
Other taxes on Income and Expenditure	...	...	...	34	527	1,450
(c) Taxes on Property & Capital Transactions	1	11	...	2	...	(-)100
Taxes on Wealth	1	11	...	2	...	(-)100
(d) Taxes on Commodities & Services	5,805	6,793	5,262	2,372	1,731	(-)55
Customs	1,979	2,049	1,657	1,316	1013	(-)23
Union Excise Duties	1,662	2,340	1,732	874	705	(-)19
Service Tax	2,153	2,404	1,873	172	...	(-)100
Other taxes and duties on commodities and services	11	...	...	10	13	30
State's share of Union Taxes	12,351	14,877	16,420	18,561	15,987	13
Total Tax Revenue	52,325	63,284	72,940	83,235	83,585	...
Percentage of Union Taxes to Total Tax Revenue	24	24	23	22	19	...

2.6 Goods and Services Tax

Goods and Services Tax (GST) which was introduced with effect from 01.07.2017, is an indirect tax on the supply of goods and services. It replaced all indirect taxes levied on goods and services by the Central and State governments. The Act was passed in accordance with the provisions of Article 368 of the Constitution. It is a dual GST with the Centre and the States simultaneously levying tax on a common base. GST to be levied by the Centre would be called Central GST (CGST) and that to be levied by the States would be called State GST (SGST). An Integrated GST (IGST) would be levied on Inter-State supply (including stock transfers/Imports) of goods or services. GST is levied at rates to be mutually agreed upon by the Centre and the States on the recommendations of the GST Council. During the year, an amount of ₹4,537 crore was received on account of CGST and an amount of ₹23,517 crore was collected on account of SGST.

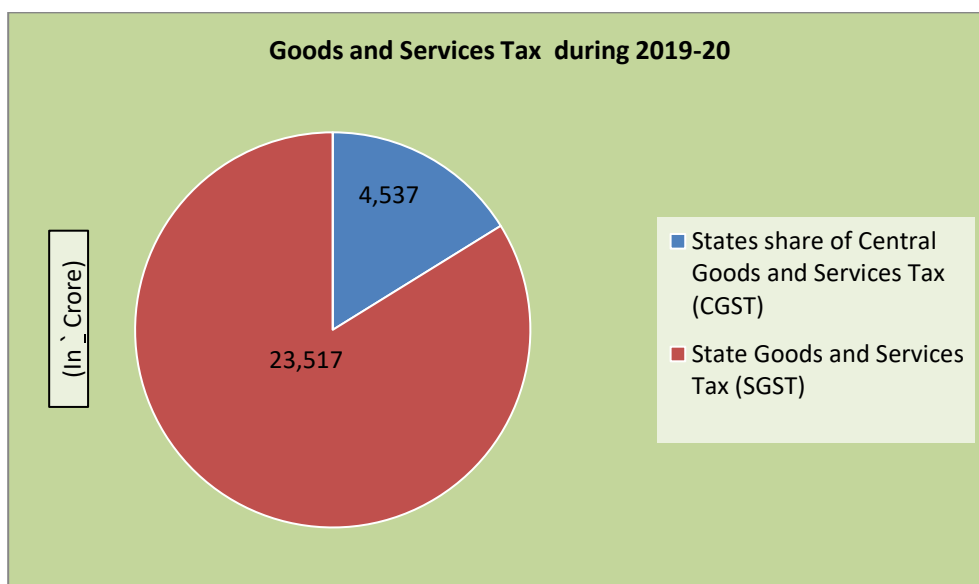


Fig-2.6

2.7 Grants-in-aid

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

- Centrally Sponsored Schemes (₹5,729 crore)
- Finance Commission Grants (₹3,219 crore)
- Other Transfer/Grants to States/Union Territories with legislatures (₹2,650 crore)

Total receipts during 2019-20 under Grants-in-aid were ₹11,598 crore. The share of Centrally Sponsored Schemes in total Grants-in-aid is 49 per cent, while the share of Finance Commission Grants is 28 per cent and Other Grants form 23 per cent as far as the 2019-20 GiA figures are concerned.

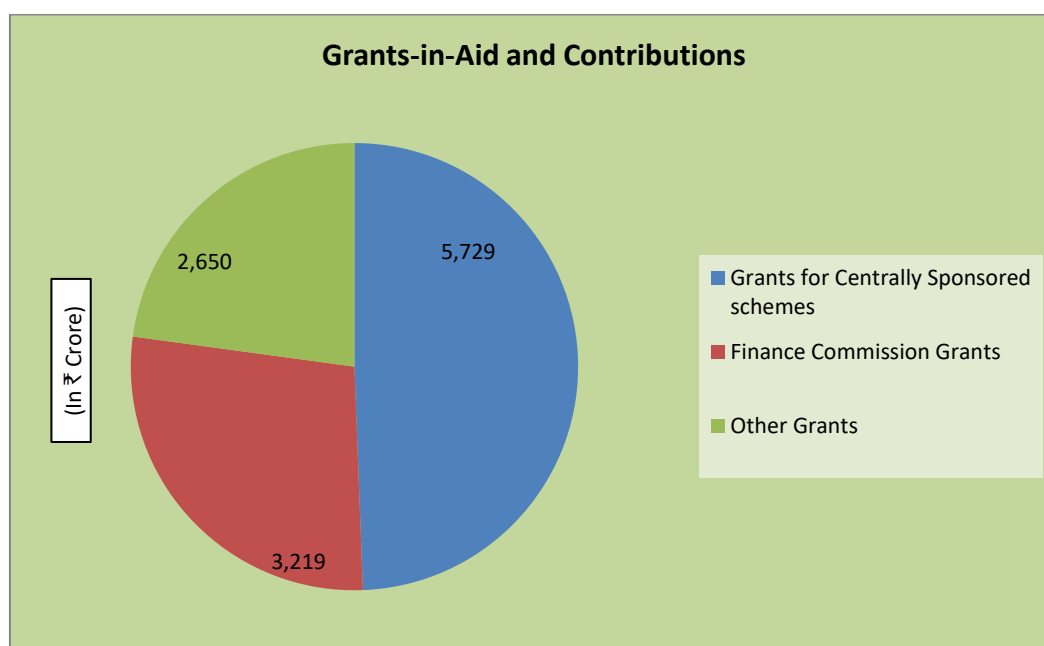


Fig-2.7

2.8 Public Debt

In 2019-20, 28 loans totaling ₹37,109 crore at interest rates varying from 6.88 per cent to 8.14 *per cent* repayable between the years 2025 and 2060 were raised from the open market. In addition to these, the State Government also raised ₹969 crore from other financial institutions like LIC, GIC, NABARD etc. ₹37,248 crore was availed as Ways and Means advances and repaid during the year. Thus, the Internal Debt raised during the year excluding Ways and Means Advances was ₹38,078 crore. Repayments of Internal Debt of State Government excluding Ways and Means Advances was ₹8,053 crore. The Government also received ₹207 crore from Government of India as Loans and Advances, while repayments made on this account amounted to ₹439 crore.

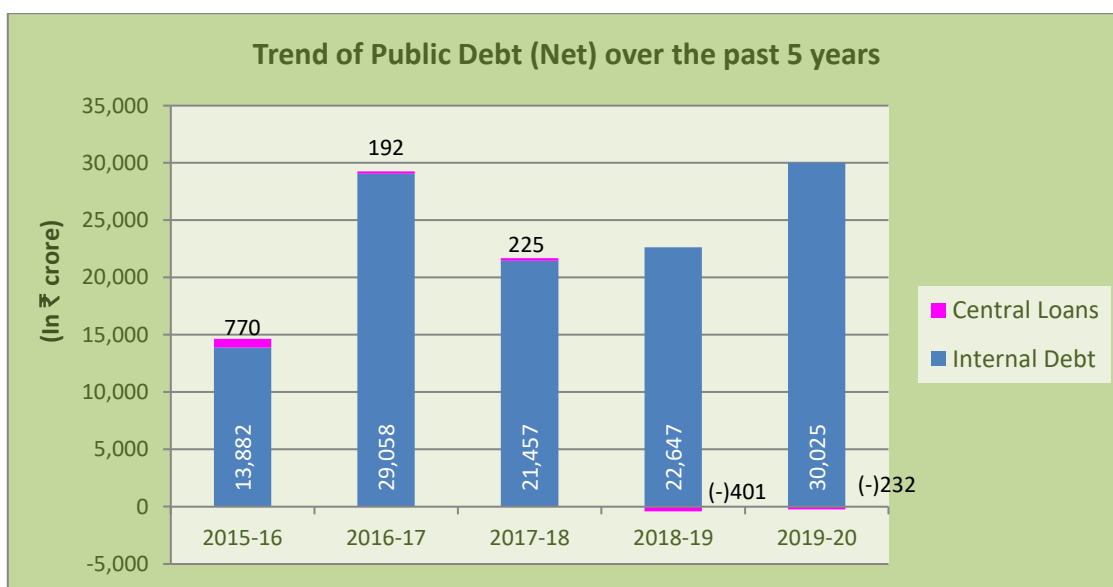


Fig-2.8

2.8.1 Proportion of borrowed funds to Capital Expenditure

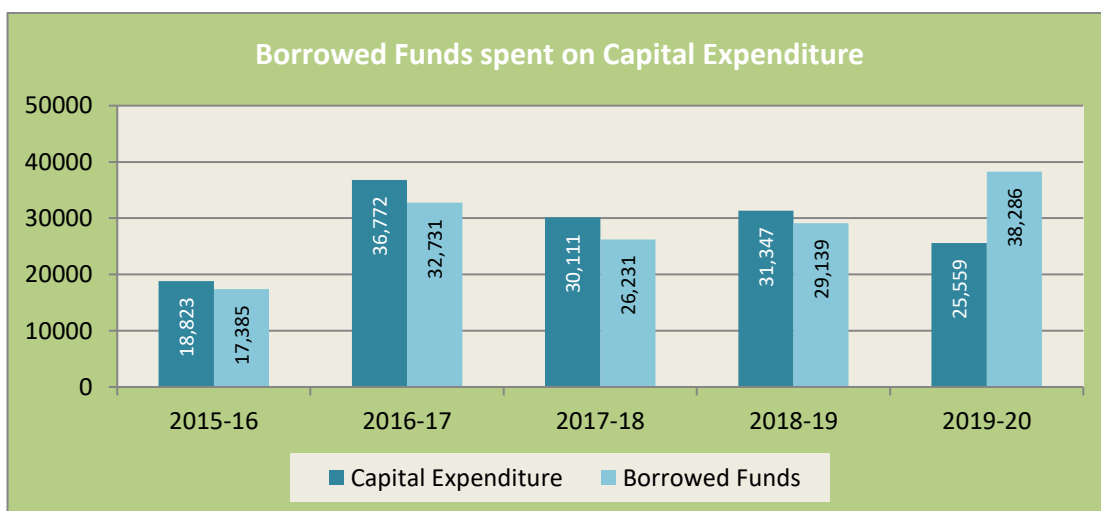



Fig-2.8.1


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



The extent to which the Fiscal Deficit, as represented by borrowed funds, has been channelized towards the creation of capital assets is an indicator of prudent financial management. The borrowings of ₹38,286 crore in the year was partly utilised to meet Capital expenditure of ₹16,867 crore and Loans and Advances of ₹8,700 crore.

Normally, Public Debt is discharged through the use of Revenue Surplus. Since the Government incurred Revenue deficit of ₹6,254 crore for 2019-20, the deficit was met from borrowed funds. The borrowed funds were also utilised for the repayment of Public Debt.

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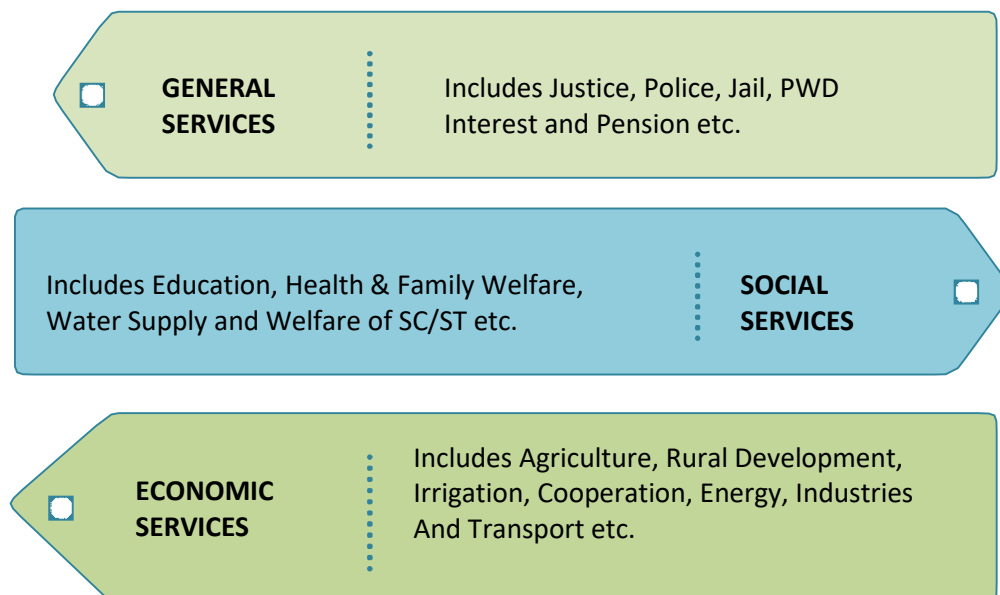
Chapter III

Expenditure

3.1 Introduction

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

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



3.2 Revenue Expenditure

The shortfall of revenue expenditure against budget estimates during the past five years is given on next page:

	(In ₹Crore)				
Year	2015-16	2016-17	2017-18	2018-19	2019-20
Budget Estimates	93,600	97,206	1,08,512	1,25,455	1,11,056
Actuals	75,896	81,432	85,365	97,083	1,08,797
Gap	17,704	15,774	23,147	28,372	2,259
Percentage of variation of Actuals against BE	19	16	21	23	2

The shortfall of Revenue Expenditure against budget estimates is to be viewed in the light of the State Government's commitment under the FRBM Act, to generate a Revenue Surplus. As per the Accounts, the Government of Telangana had a Revenue deficit of ₹6,254 crore in 2019-20. Of the total Revenue Expenditure, an amount of ₹50,414 crore was on committed expenditure. This showed an increase of 7 per cent over previous year.

3.2.1 Sectoral distribution of Revenue Expenditure

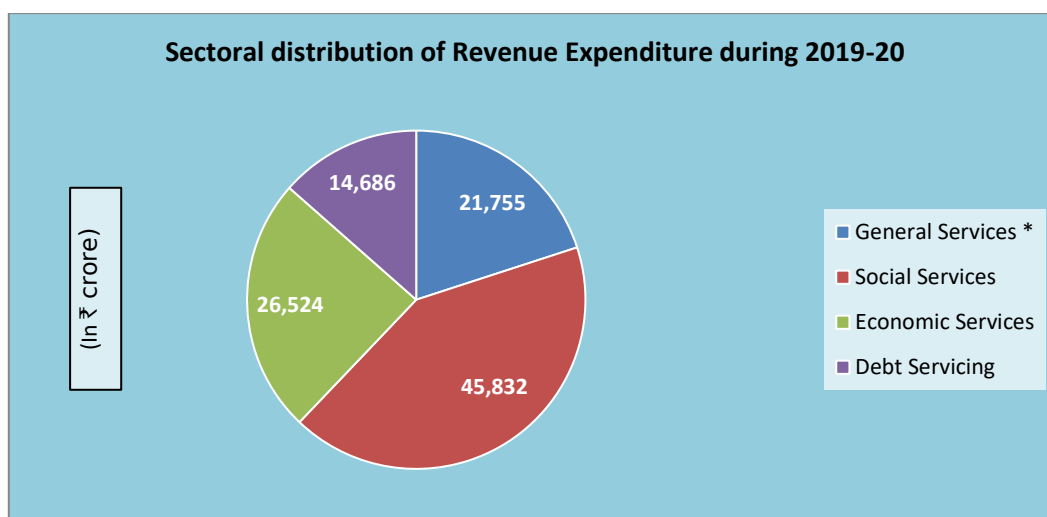


Fig-3.2.1

* General Services does not include Debt Servicing

3.2.2 Trend of Major components of Revenue Expenditure 2015-16 to 2019-20

(In ₹Crore)

Components	2015-16	2016-17	2017-18	2018-19	2019-20
Social Services	30,466	35,285	37,260	39,721	45,832
Economic Services	22,043	20,950	17,200	23,158	26,524
Debt Servicing	7,942	8,609	10,835	13,086	14,685
General Services *	15,305	16,516	20,037	21,113	21,756

*Excluding expenditure on Debt Servicing

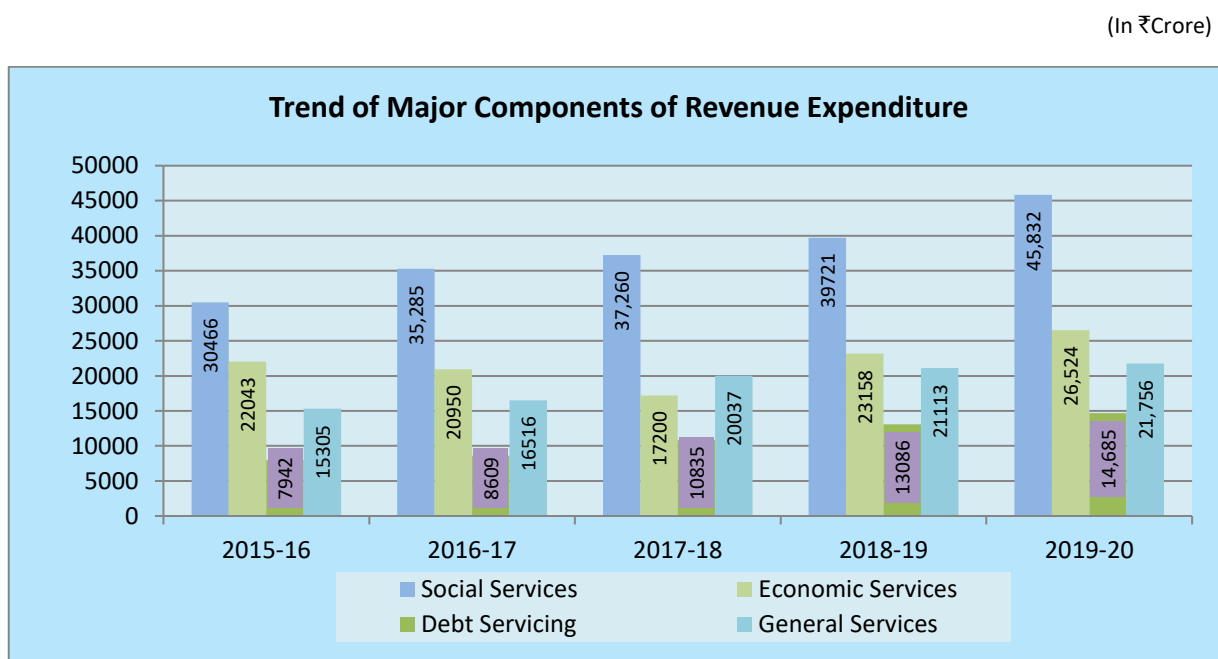


Fig-3.2.2

Note: General Services does not include Debt Servicing

3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Disbursements during 2019-20 amounted to ₹16,859 crore (**2 per cent of GSDP**). The growth in capital expenditure has not kept pace with the steady growth of GSDP.

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

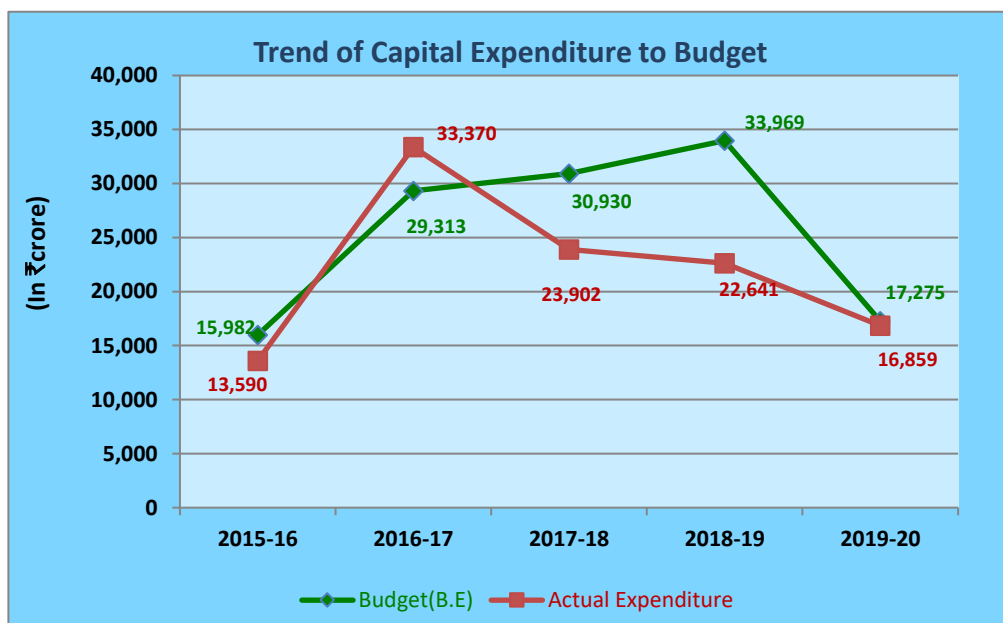


Fig-3.3

3.3.1 Major components of Capital Expenditure

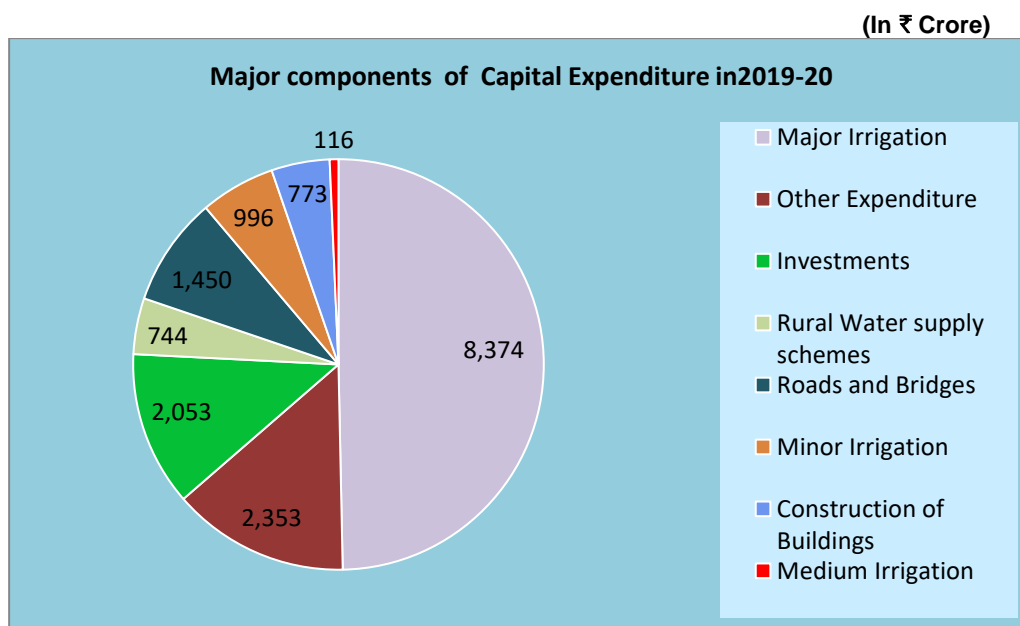


Fig-3.3.1

3.3.2 Sectoral distribution of Capital Expenditure over the past five years

Capital Expenditure incurred is classified into the following sectors based on the nature of output – General Services, Social Services and Economic Services. During 2019-20, **86 per cent** of the Capital Expenditure (₹16,859 crore) was made on Economic Services, 10 per cent towards Social Services and the remaining 4 per cent was expended on General Services. Of the amount spent towards Economic Services, the Government spent ₹9,487 crore on various irrigation projects (₹8,375 crore on Major Irrigation, ₹116 crore on Medium Irrigation and ₹996 crore on Minor Irrigation).

3.3.3. Sectoral distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years Non-Development Expenditure and Development Expenditure is illustrated below:

(In ₹Crore)

		2015-16	2016-17	2017-18	2018-19	2019-20	Percentage Increase/ Decrease
Non-Development Expenditure							
	General Services (Capital)	275	567	565	703	646	(-)8
	General Services (Revenue)	23,247	25,125	30,872	34,199	36,441	7
	Total Non-Development Expenditure	23,522	25,692	31,437	34,902	37,087	6
Development Expenditure							
	Social Services (Capital)	2,152	3,162	2,851	5,620	1,765	(-)69
	Social Services (Revenue)	30,466	35,285	37,260	39,721	45,832	15
	Economic Services (Capital)	11,163	29,641	20,486	16,317	14,449	(-) 11
	Economic Services (Revenue)	22,043	20,950	17,200	23,157	26,524	15
	Grants – in – Aid and Compensation to Local Bodies (Revenue)	140	72	33	5	...	(-)100
	Total Development Expenditure	65,964	89,110	77,830	84,820	88,570	4
	Grand Total	89,486	1,14,802	1,09,267	1,19,722	1,25,657	5

Note: Capital Expenditure does not include expenditure on loans and advances (₹8,700 crore)

3.4 Committed Expenditure

Expenditure on Salaries, Interest Payments and Pensions is treated as Committed Expenditure for the Government. The total Committed Expenditure for the year 2019-20 was ₹50,414 crore which is **49 per cent** of total Revenue Expenditure.

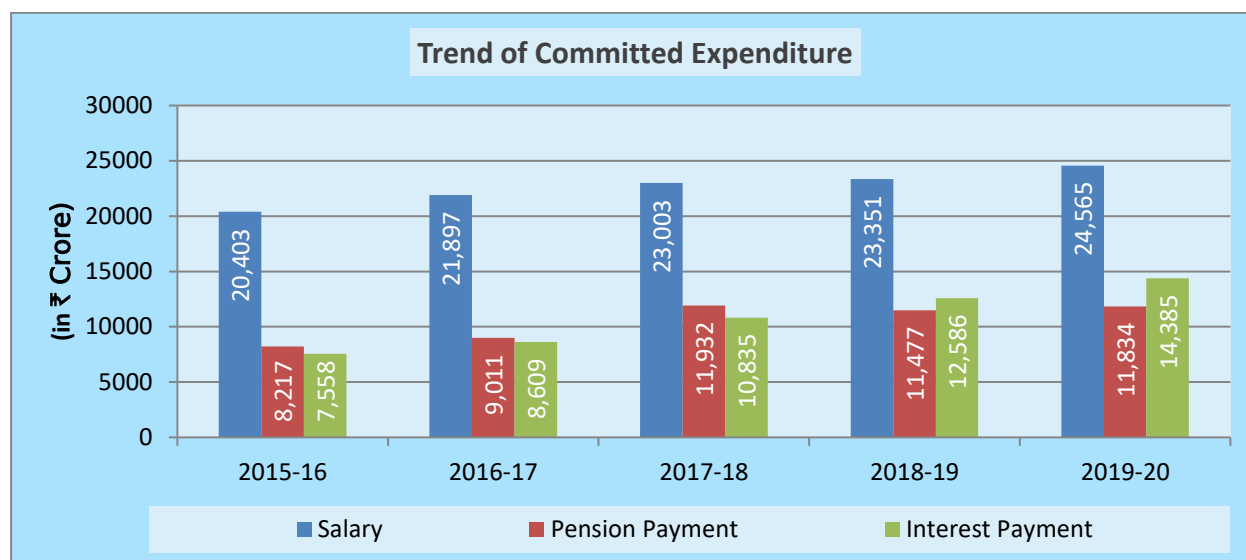


Fig-3.4

Note: Salary component includes detailed heads 010-Salaries, 020- Wages, 270/273- Work charged establishment & 310/311- Grants-in-Aid towards salaries.

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

Component	2015-16	2016-17	2017-18	2018-19	2019-20	% Increase with ref to 2018-19
Committed expenditure	36,178	39,517	45,770	47,414	50,784	7
Revenue Expenditure	75,896	81,432	85,365	97,083	1,08,797	12
Revenue Receipts	76,134	82,818	88,824	1,01,420	1,02,543	1
Percentage of Committed Expenditure to Revenue Receipts	48	48	52	47	49	4
Percentage of Committed Expenditure to Revenue Expenditure	48	49	54	49	46	(-)6

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Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2019-20

(₹ in crore)

S. No.	Nature of Expenditure	Original Grant	Suppl. grant	Total Budget	Actual expenditure (Net)	Savings(-) Excesses (+)	Surrender by way of Re-appropriation
1.	Revenue Voted Charged	96,231 14,880	8,388 357	1,04,619 15,237	1,00,819 14,908	(-)3,800 (-)329	(-)12,874 (-)361
2.	Capital Voted Charged	17,141 134	14,383 70	31,524 204	17,066 15	(-)14,458 (-)189	(-)12,303 (-)189
3.	Public Debt Charged	9,266	1,000	10,266	45,740	(+)35,474	(-)673
4.	Loans and Advances Voted	8,896	1,058	9,954	8,708	(-)1,246	(-)1,613
	Total Voted Charged	1,22,268 24,280	23,829 1,427	1,46,097 25,707	1,26,593 60,663	(-)19,505 (+)34,956	(-)26,790 (-)1,223
Grand Total		1,46,548	25,256	1,71,804	1,87,256	(+)15,452	(-)28,013

4.2 Trend of Savings/Excess during the past five years

(In ₹ Crore)

Savings (-)					
Year	Revenue	Capital	Public Debt	Loans & Advances	Total
2015-16	(-) 20,770	(-) 13,290	(-) 1,022	(-) 180	(-) 35,262
2016-17	(-) 19,901	(-) 21,050	(+)12,384	(-) 3,096	(-) 31,663
2017-18	(-) 25,426	(-) 26,184	(+)22,787	(-) 1,620	(-) 30,443
2018-19	(-) 31,767	(-) 24,817	(+)21,076	(-)1,973	(-) 37,481
2019-20	(-)4,129	(-)14,647	(+)35,474	(-)1,246	(+)15,452

4.3 Significant Variations from Budget

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

4.3.1. Grants with significant excess

(In ₹ Crore)

Grant	Nomenclature	Budget allocation	Actual Expenditure	Percentage of Excess to Budget Allocation
IX	Fiscal Administration, Planning, Surveys and Statistics	43,419	79,877	84
V	Revenue, Registration and Relief	2,015	3,406	69
XII	School Education	9,665	10,879	13
X	Home Administration	5,654	6,276	11
XVIII	Housing	1,357	1,450	7

4.3.2. Grants with substantial savings:

(In ₹ Crore)

Grant	Nomenclature	Section	Budget allocation	Actual Expenditure	Percentage of Saving to Budget Allocation
XXXV	Energy	Capital	4,400	2,000	55
XXVII	Agriculture	Revenue	15,615	11,268	28
XXXIII	Major and Medium Irrigation	Capital	10,742	8,492	21
XXXIII	Major and Medium Irrigation	Loans	2,190	688	69
XXI	Social Welfare	Revenue	10,631	8,820	17
XXII	Tribal Welfare	Revenue	6,687	5,621	16
XXXII	Rural Development	Revenue	8,540	6,830	20

The huge savings under Agriculture and Social Welfare indicates that schemes envisaged in the Budget had been given lesser priority during implementation either due to the conservative approach of the Government to attain the fiscal targets or the shortfall is purely due to inaccuracy in the budget estimation process of the department.

4.3.3 Grants with defective budgeting:

Supplementary Provision was obtained for total amount of ₹ 25,256 crore which worked out to 13 *per cent* of the total expenditure incurred by the State Government during 2019-20. Further significant savings were noticed against the original budget allocation during 2019-20 as given below:

(In ₹ Crore)

Grant	Nomenclature	Section	Original Grant	Actual Expenditure	Savings	Supplementary Grant
II	Governor and Council of Ministers	Revenue	50	48	2	29
III	Administration of Justice	Revenue	706	567	139	27
VII	Commercial Taxes Administration	Revenue	272	208	64	7
IX	Fiscal Administration, Planning, Surveys and Statistics	Capital	7,561	610	6951	46
XVII	Municipal Administration and Urban Development	Revenue	2,229	1,927	302	790
XIX	Information and Public Relation	Revenue	250	183	67	2
XXI	Social Welfare	Capital Revenue	1,639 10,233	237 8,820	1,402 1,413	130 398
XX	Labour and Employment	Revenue	391	374	17	49
XXII	Tribal Welfare	Revenue Capital	6,121 1,014	5,621 460	500 554	566 296
XXIII	Backward Classes Welfare	Revenue	3,267	3,213	54	346
XXIV	Minority Welfare	Revenue	1,370	1,325	45	814
XXV	Women, Child and Disabled Welfare	Revenue	1,460	1,269	191	47
XXVII	Agriculture	Revenue	15,499	11,268	4,231	116
XXXII	Rural Development	Revenue	8,096	6,830	1,266	445
XXXIII	Major and Medium Irrigation	Revenue	675	327	348	33
XXXV	Energy	Revenue	6,103	3,995	2,108	35
XXXVIII	Supplies and Administration	Revenue	1,501	1,435	66	7

Note: Savings = Original - Actual Expenditure

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Chapter V

Assets and Liabilities

5.1 Assets

The existing forms of accounts do not clearly depict valuation of Government assets like land, building etc., except the 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 ₹21,807 crore at the end of 2019-2020. There was an increase in investments by ₹2,053 crore. An amount of ₹115 crore was received as dividend which is a return of 0.53 *per cent* on investment.

Cash balance with the RBI stood at ₹ (-)93^(*) crore on 01 April 2019 and was ₹ (-)1,689 crore at the end of March 2020. Government had invested an amount of ₹41,011 crore in 14 days treasury bills in 2019-20 and rediscounted bills worth ₹35,654 crore.

The position of investment during the year 2019-20 is depicted in the table given below:

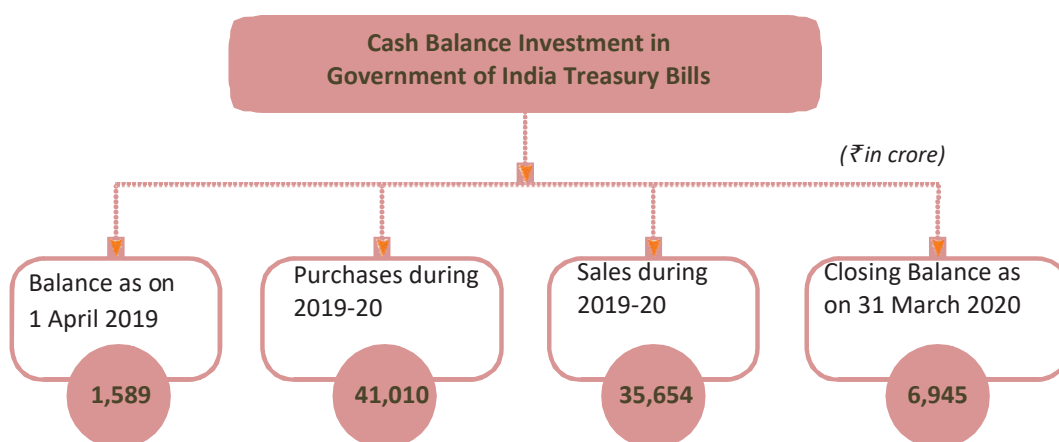


Fig-5.1

(*) OB differs from the previous year by an amount of ₹2 crore due to proforma correction.

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature from time to time. Government of Telangana during the year 2019-20 borrowed ₹37,109 crore. Details of the Public Debt and total liabilities of the State Government for the last five years are as under:

Year	Public Debt (₹ in crore)	Per cent of GSDP	Public Account* (₹ in crore)	Per cent of GSDP	Total Liabilities (₹ in crore)	Per cent of GSDP
2015-16	91,985	16	6,007	1	97,992	17
2016-17	1,21,236	19	13,502	2	1,34,738	21
2017-18	1,42,918	19	22,931	3	1,65,849	22
2018-19	1,65,164	19	31,798	4	1,96,963	23
2019-20	1,94,958	20	37,223	4	2,32,181	24

* Excludes suspense and remittance balance.

Note: Figures are progressive balance to the end of the year. Percentage to GSDP figures as provided by the Ministry of Statistics and Programme Implementation, GOI.

Public Debt and other liabilities showed an increase of ₹35,218 crore (18 per cent) in 2019-20 over the previous year.

5.2.1 Trend in Government Liabilities

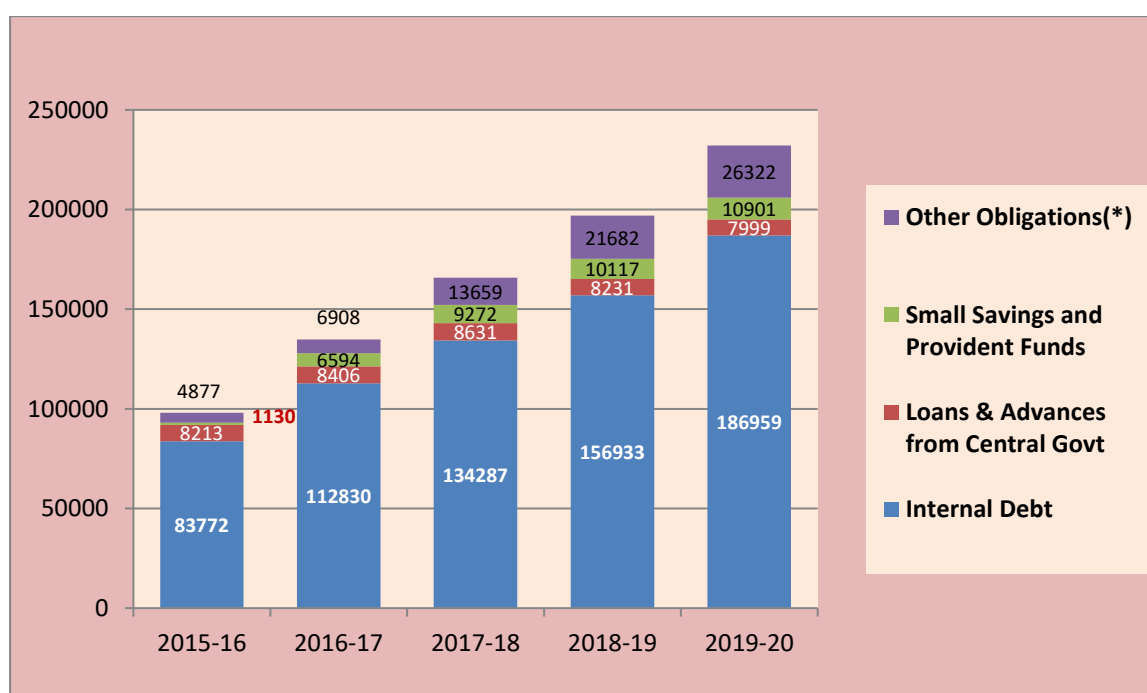


Fig-5.2.1

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

(*) Includes interest & non-interest bearing obligations such as Deposits of local funds, other Earmarked Funds etc.,

5.3 Guarantees

Guarantee fees is payable by the Organization availing guarantee at 0.5 *per cent* p.a. of amount guaranteed or 2 *per cent* for the amount guaranteed for the entire guarantee period. No amount was received towards Guarantee Fee/Commission during the year 2019-20.

The Guarantees given by the State Government is given below:

Table 5.3

(In ₹ Crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2015-16	28,094	26,619	365
2016-17	31,871	29,965	70
2017-18	41,892	41,892	71
2018-19	77,713	77,713	70
2019-20	77,315	89,601	...

Note: Details are available at Statement No.20 and are based on information received from the State Government (Annexure to Budget for 2020-21) and where available, from the respective institutions.

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Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

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

The Government of Telangana had an adverse balance of ₹472 crore under Public Debt as on 31 March 2020. Out of this amount ₹189 crore pertain to loans availed by the Telangana Power Finance Corporation and ₹149 crore pertains to loans raised towards Telangana TRANSCO Bonds. The Government shall make adequate provision in the Budget for clearing the adverse balance or reclassify the debt as expenditure.

6.2 Loans and Advances given by the State Government

The total Loans and Advances made by the State Government to the end of 2019-20 was ₹33,147 crore. The above includes ₹33,046 crore towards Loans and Advances to Government Corporations/Companies, Non-Government institutions and Local Bodies and ₹101 crore as Loans given to Government Servants. Interest due to the end of March 2020 amounts to ₹2322 crore. During 2019-20, only ₹62 crore (0.18 percent) has been received towards repayment of Loans and Advances, which pertains to loans given to Government Servants. Effective steps to recover the outstanding loans would facilitate the Government to maintain better fiscal position.

6.3 Financial assistances to local bodies and others

During 2019-20, Grants-in-aid to Zilla Parishads, Panchayat Samitis, Gram Panchayats and Municipalities totaling to ₹6,961 crore represented 18 *per cent* of the total grants given during the year.

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

(₹ in crore)

S. No.	Name of Institutions	2015-16	2016-17	2017-18	2018-19	2019-20	Per cent Increase/ Decrease
1	Zilla Parishads	5,128	4,977	3,817	3,746	4,152	11
2	Municipalities	707	417	605	1,084	771	(-)29
3	Panchayat Samithis	1,570	2,511	2,555	2,131	3,020	42
4	Others	21,653	22,743	23,439	30,947	37,024	20
	Total	29,058	30,648	30,416	37,908	44,967	19

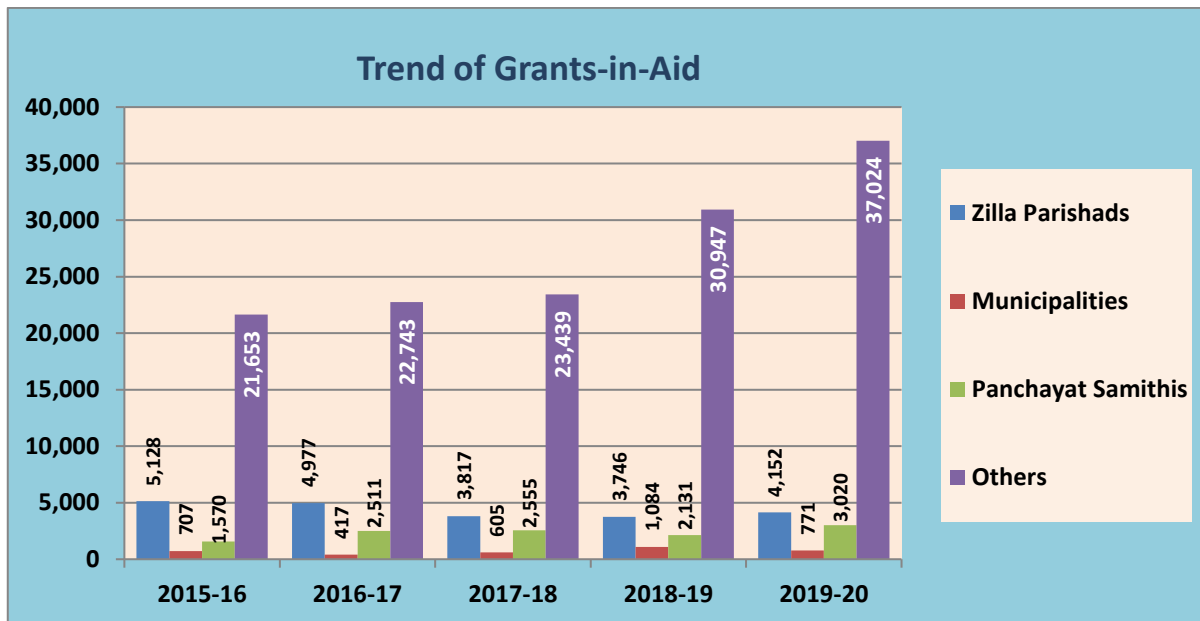


Fig-6.3

6.4 Cash Balance and Investment of Cash Balance

Cash balance with the RBI stood at ₹(-)93[#] crore on 01 April 2019 and was ₹(-)1,689 crore at the end of March 2020. Government had invested an amount of ₹41,010 crore in 14 days treasury bills in 2019-20 and rediscounted bills worth ₹35,654 crore.

(₹ in crore)

Component	As on 01 April 2019	As on 31 March 2020	Net increase (+)/ decrease (-)
Cash Balance	(-93) [#] (Dr)	(-)1,689 (Dr)*	(-)1,596
Investments from Cash Balance (GOI Treasury Bills)	1,589(Dr)	6,945 (Dr)	5,356
Other Cash Balances			
i) Departmental Balances	...	...	...
ii) Permanent Cash Imprest	...	...	...
Investment from Earmarked fund balances	5,720 (Dr)	6,839 (Dr)	1,119
(a) Sinking Fund	4,877 (Dr)	5,610 (Dr)	733
(b) Guarantee Redemption Fund	838 (Dr)	1,225 (Dr)	387
(c) Other Funds	5 (Dr)	5 (Dr)	1
Interest realised	406 (Cr)	545 (Cr)	139

(*)Shortfall met by Ways and Means Advances

(#)OB differs from the previous year by an amount of ₹2 crore due to proforma correction

State Government invested ₹13,785 crore from cash balances and earmarked funds (Consolidated Sinking Fund, Guarantee Redemption Fund etc.) balances. Interest receipt on these investments was ₹545 crore.

6.5 Reconciliation of Accounts

The Financial Rules stipulate that CCOs should reconcile the receipts and expenditure recorded in their books every month with that recorded by the AG (A&E). During the year 2019-20, out of a total 284 CCOs, 14 CCOs have reconciled fully and 218 CCOs have partially reconciled, an amount of ₹64,632.81 crore (51.84 per cent of the total expenditure of ₹1,25,656.68 crore). While on the receipts side, out of the 38 CCOs, 9 CCOs had fully reconciled and 30 CCOs have partially reconciled an amount of ₹69,448.58 crore (67.73 per cent of the total receipt of ₹1,02,543.81 crore). The assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts is incomplete to the extent of non-reconciliation.

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts for 2019-20 represent the transactions of the Government of Telangana for the year that have been compiled from the initial accounts rendered by the account rendering units of 33 District Treasuries, 31 Public Works and Forest, Pay and Accounts Offices at New Delhi, Telangana Legislature, Pension Payment Offices and Advices from the Reserve Bank of India. No accounts have been excluded at the end of the financial year.

6.7 Unadjusted Abstract Contingent Bills

The Drawing and Disbursing officers are authorised to draw sums of money by presenting Abstract Contingent (AC) bills by debiting service heads in terms of the provisions of the Telangana Financial Code (TFC). The DDOs are required to submit the Detailed Contingent (DC) bills subsequently along with supporting documents within a period of 90 days. Out of the 26072 AC Bills drawn for ₹2,381 crore to the end of 31 March 2020, DC Bills were submitted for 21,683 Bills amounting to ₹1,672 crore.

Details of unadjusted AC Bills as on 31 March 2020 pending for submission of DC Bills are given below:

Year	AC bills Drawn		DC bills submitted		Unadjusted AC bills	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Upto 2017-18	15176	1,208	13498	1021	1678	187
2018-19	6102	607	5438	475	664	132
2019-20	4794	566	2747	176	2047	389
Total	26072	2,381	21683	1,672	4389	708

Pending AC Bills: Amount (In ₹ Crore) (District Wise):

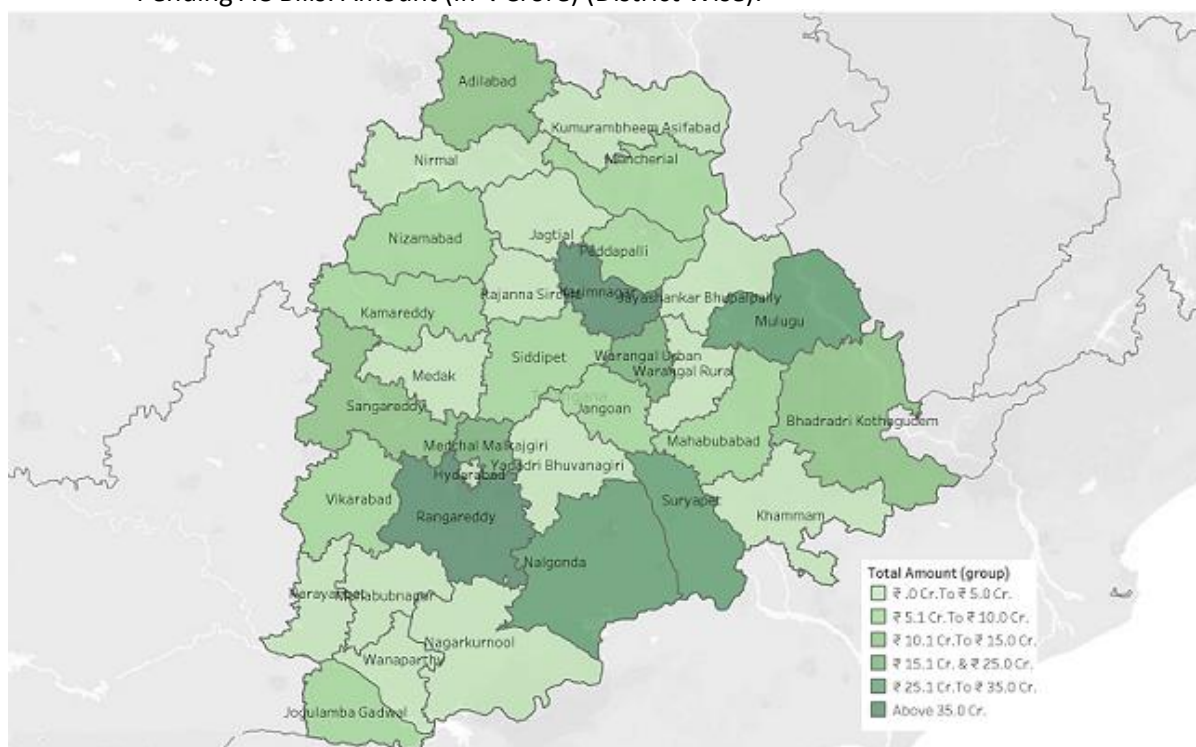


Fig-6.7(a)

Age Group	Not at all	Somewhat	Quite a bit	Very much
18-24	45%	35%	15%	5%
25-34	40%	35%	15%	10%
35-44	35%	35%	20%	10%
45-54	30%	35%	25%	10%
55-64	25%	35%	30%	10%
65+	20%	35%	35%	10%



6.8 Status of Suspense and Remittances Balances

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

(In ₹ Crore)

Name of the Minor Head	2018-19		2019-20	
	Dr	Cr	Dr	Cr
8658 – Suspense Accounts				
101-Pay and Accounts Office Suspense	250.41	105.80	337.96	233.90
Net	(Dr)144.61		(Dr)104.06	
102-Suspense Accounts (Civil)	195.50	412.83	843.88	1035.05
Net	(Cr)217.33		(Cr)191.17	
109-Reserve Bank suspense Headquarters	5.32	4.87	5.23	1.32
Net	(Dr)0.45		(Dr)3.91	
110-Reserve Bank Suspense-Central Accounts Office	6.68	0.14	(-)10.87	12.46
Net	(Dr)6.54		(Cr)23.33	
112-Tax Deducted at source (TDS) Suspense	0.01	63.25	(-)0.01	314.30
Net	(Cr)63.24		(Cr)314.31	
123- AIS officers Group Insurance Scheme	0.15	0.19	0.17	0.23
Net	(Cr)0.04		(Cr)0.06	
8793 – Inter-State Suspense Account	46.17	27.48	73.15	27.54
Net	(Dr)18.69		(Dr)45.61	

6.9 National Pension System

The National Pension System (NPS) introduced from 1 September 2004, provides for employee contribution @ 10 per cent of his/her monthly salary and is matched by the State Government. The entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank. The Government transferred an amount of ₹1189.35 crore to NSDL/Trustee Bank during the course of the year leaving a balance of ₹269.86 crore as on 31 March 2020. However, since the actual amount payable by the employees and the matching Government Contribution has not been estimated by the State Government, the actual liability of the employees and the Government under the Scheme is not ascertainable. Further, though the State Government is mandated to pay interest on the balance retained, no payment towards the same was made during the year.

6.10 Personal Deposit Accounts

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

(₹ in crore)

Opening Balance as on 01 April 2018 ^(*)		Additions during the year 2018-19		Withdrawals during the year 2018-19		Closing Balance as on 31 March 2019	
Items	Amount	Number of PD Accounts opened	Deposits made in PD Accounts including new Accounts	Number of PD Accounts Closed	Withdrawals made from PD Accounts including closed Accounts	Number	Amount
237 ^(*)	81.44	...	692.96	...	731.81	237	42.59

^(*) The OB for 2019 – 20 (237) differs from the CB for 2018 -19 (182) owing to detection of additional PD Accounts by the DTA on account of migration of data from the IMPACT software to the IFMIS package, which is under development.

The detailed administrator-wise accounts are not maintained by the Accountant General and these have not been reconciled by the DTA who maintains these accounts. An amount of ₹3.66 crore pertains to 105 in-operative PD accounts identified by the Finance Department, that were to lapse on 31.3.2020 and have not been closed yet.

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