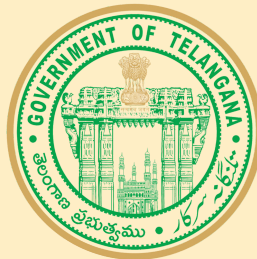




Finance Accounts (Volume - I) 2020-21



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Telangana

GOVERNMENT OF TELANGANA

FINANCE ACCOUNTS

2020-21

VOLUME-I

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Certificate of the Comptroller and Auditor General of India on Finance Accounts

This compilation containing the Finance Accounts of the Government of Telangana for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume- II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from accounts rendered by treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Telangana and the statements received from the Reserve Bank of India. Statement Nos. (8, 9, 19 and 20), Explanatory Notes (Statement Nos. 5, 14 and 15) and Appendices (VIII, IX and XII) in this compilation have been prepared directly from the information received from the Government of Telangana/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Telangana are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (Accounts & Entitlement), Telangana. The audit of these accounts is independently conducted through the office of the Accountant General (Audit), Telangana 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. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit 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.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Telangana for the year 2020-2021.

Points of interest arising from study of these accounts as well as test 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 2021.

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 borrowings. Government of Telangana mobilized ₹21,802.87 crore through 14 State Public Sector Undertakings and six Autonomous Bodies during 2020-21. The Off-Budget borrowings from various Banks on behalf of the Government as at the end of March 2021 stood at ₹1,11,898.69 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 has been detailed in the State Finances Audit Report for the year ended March 2021.

Date :22 FEB 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.

2. The Accounts of the Government are kept in 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 extended by the Reserve Bank of India 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 Loans). 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 '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 eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants in Aid and Contributions', '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 the period 2020-21 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 repayables like 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.

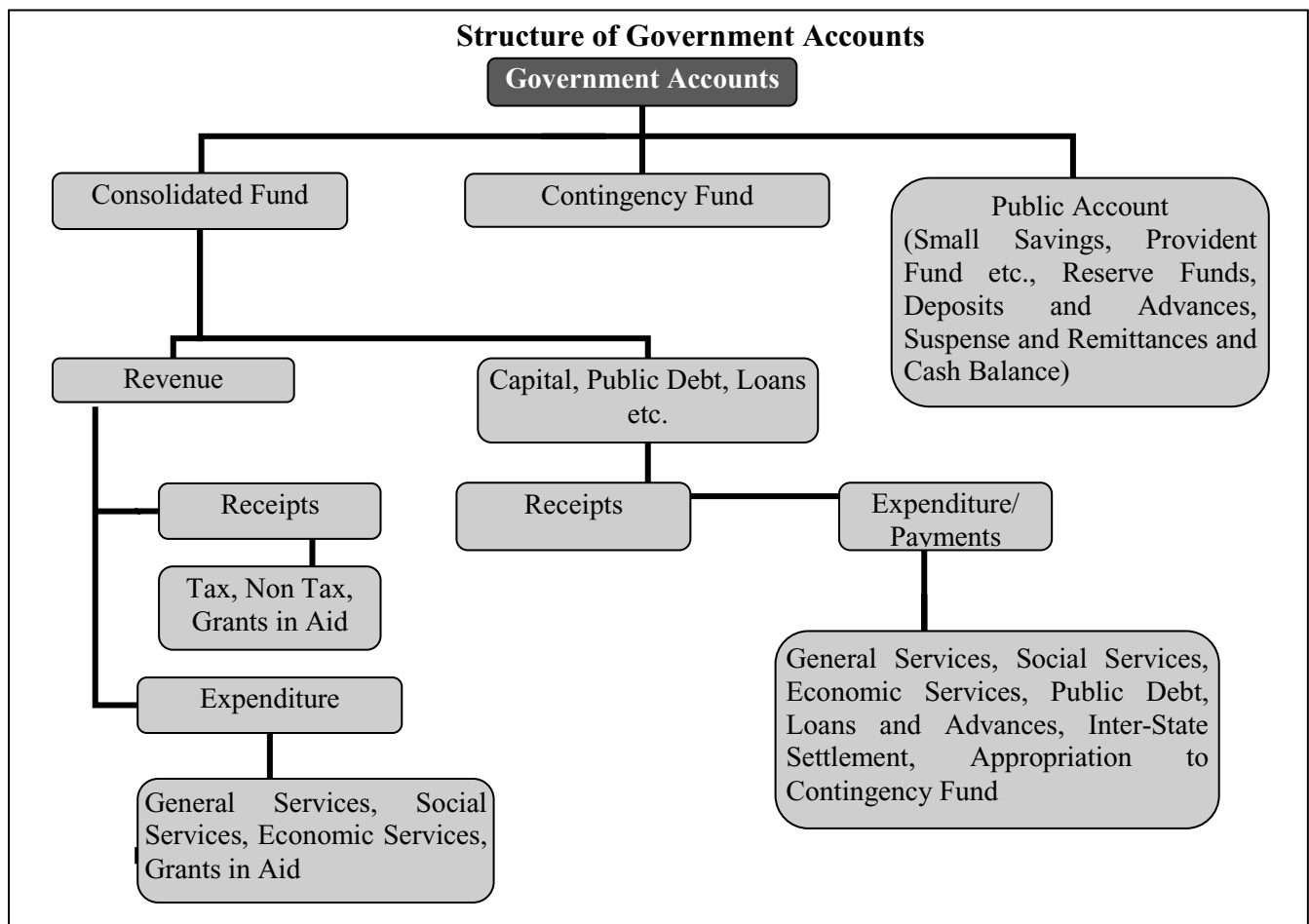
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, 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 upto March 2021)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Loans)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where expenditure is depicted at the gross level.

6. 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, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements 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 and borrowings of the State Government. This statement corresponds to detailed statements 14, 17 and 18 of Part I 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 statement 15, 16, 17 and 18 of Part I 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 of Part I 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 of Part I in Volume II.
8. **Statement of Investments of the Government:** This statement summarises investments of the State Government in the Share capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 of Part I 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 the detailed statement 20 in Part 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 on 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 proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

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.

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 under 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 Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under 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 levels also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Part I of this volume, 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; and (c) interest rate profile of outstanding loans.

18. Detailed Statement on Loans and Advances given by the State Government: This statement corresponds to the summary statement 7 in 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 discrepancies, if any, between Statements 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 on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level, the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.

22. Detailed Statement on Investments of Earmarked Funds: This statement depicts details of investments from the Reserve Funds (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, 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 'Index' in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

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	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received)	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 receipts	2, 3	14	
Capital expenditure	1, 2, 4,5,12	16	
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		
Balances in Public Account and investments thereof	1, 2	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V(Expenditure on Schemes)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to Revenue/Loans/Public Account receipts. Similarly 'nil' bills where

moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodic adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., Calamity Relief Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme, where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding: Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

* * *

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
	Accounts		2021	2020
<i>(₹ in Crore)</i>				
Cash				
(i) Cash in Transit and Local Remittances		Annexure to St.No.2	...	...
(ii) Departmental Balances		21	...	...
			0.90	0.90
(iii) Permanent Imprest		21	0.34	0.31
			1.44	1.44
(iv) Cash Balance Investments		21	18,01.12	69,45.39
		
(v) Deposits with Reserve Bank of India & Other Banks		Annexure St.No.2	(-)5.67	(-)16,89.15
(vi) Investments from Earmarked Funds		22	73,97.20	68,39.27
Capital Expenditure				
(i) Investments in shares of Companies Corporations etc.	Para.2-(xi)	8 &19	2,18,25.87	2,18,06.95
			84,01.21	84,01.21
(ii) Other Capital Expenditure		5 &16	11,28,31.50	9,69,28.31
			14,29,48.46	14,29,48.46
Contingency Fund (un-recouped)	Para.3	21	...	4.21
Loans and Advances	Para.5-c	7&18	4,39,56.92	3,31,47.01
			2,80,99.68	2,80,99.68
Advances with departmental officers		21	(-)23.39	(-)23.38
			29.63	29.63
Suspense and Miscellaneous Balances⁽²⁾		21	...	...
			2,35.66	2,35.66
Remittance Balances		21	...	...
			3,10.23	3,10.23
Cumulative excess of expenditure over Receipts⁽³⁾			9,80,52.93	7,57,47.13
Total			28,58,36.82 ⁽⁴⁾	23,97,06.05 ⁽⁴⁾

1. The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to Accounts'.
2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include MH-8673-Cash Balance Investment Account, MH-8671-Departmental Balances and MH-8672-Permanent cash imprest which is included separately above though the latter forms part of this sector elsewhere in these Accounts.
3. The cumulative excess of expenditure over receipts is different from the fiscal/revenue deficit for the current year. The figure has been worked out by netting Capital sources and application of funds.
4. 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.) Notes to Accounts Statement		As at 31 March 2021	As at 31 March 2020
(₹ in Crore)					
Borrowings (Public Debt)					
(i)	Internal Debt		6 &17	22,43,78.84 (-)95.17	18,69,58.82 (-)95.17
(ii)	Loans and Advances from Central Government				
	Non-Plan Loans		6 &17	12.18 1.75	14.35 1.75
	Loans for State Plan Schemes		6 &17	62,19.44	67,06.97
			
	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	39,42.95 8.74	12,77.60 8.74
	Contingency Fund (Corpus)	Para.3	21	50.00	50.00
Liabilities on Public Account					
(i)	Small Savings, Provident Funds, etc.		6, 17 & 21	1,18,45.17	1,09,00.59
(ii)	Deposits ⁽¹⁾		6, 17 & 21	2,62,00.87 45,03.68	2,11,20.91 45,03.68
(iii)	Reserve Funds	Para.4-(ii)	6,17,21 &22	1,28,15.39	1,20,40.93
			
(iv)	Remittance Balances			1,06.13	1,38.07
(v)	Suspense and Miscellaneous Balances	Para.4-(iii)	21	2,65.85	4,97.81
Cumulative excess of receipts over Expenditure				...	...
Total				28,58,36.82 ⁽¹⁾	23,97,06.05 ⁽¹⁾

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
(₹ in Crore)					
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	10,09,14.36	10,25,43.81	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	12,32,12.38	10,87,97.87
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	6,66,50.37	6,75,97.49	Salaries ⁽¹⁾ (Ref. Statement 4-B & Appendix-I)	1,73,79.26	1,70,42.26
Non-tax Revenue (Ref. Statement 3 & 14)	61,01.24	73,60.31	Subsidies ⁽¹⁾ (Ref. Statement 4-B & Appendix-II)	95,65.95	68,45.67
Interest Receipts (Ref. Statement 3 & 14)	33.52	17.56	Grants-in-Aid ^(1,2) (Ref. Statement 4-B, 10 & Appendix-III)	5,42,83.55	4,49,61.06
Others (Ref. Statement 3)	60,67.72	73,42.75	General Services (Ref. Statement 4 & 15)	3,26,66.26	2,98,36.53
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	1,26,91.62	1,59,87.59	Interest Payment & Service of Debt (Ref. Statement 4-A, 4-B & 15)	1,68,41.36	1,46,85.56
			Pension (Ref. Statement 4-A, 4-B & 15)	1,35,95.36	1,18,33.75
			Others (Ref. Statement 4-B)	22,29.54	33,17.22
			Social services (Ref. Statement 4-A & 15)	91,58.00	93,46.90
			Economic services (Ref. Statement 4-A & 15)	1,59.36	7,65.45
Grants from Central Government (Ref. Statement 3 & 14)	1,54,71.13	1,15,98.42	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	...	...
Revenue Deficit	2,22,98.02	62,54.06	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		
	2020-21	2019-20		2020-21	2019-20
<i>(₹ in Crore)</i>					
Section-B :Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	...	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	1,59,22.11⁽¹⁾	1,68,58.81
			Salaries ⁽²⁾ <i>(Ref. Statement 4-B & Appendix-I)</i>	3,58.59	3,40.85
			General Services <i>(Ref. Statement 4-A & 16)</i>	7,78.89	6,45.54
			Social Services <i>(Ref. Statement 4-A & 16)</i>	21,47.13	17,64.66
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	1,26,37.50	1,41,07.76
Recoveries of Loans & Advances <i>(Ref. Statement 3,7 & 18)</i>	58.36	61.95	Loans and Advances disbursed <i>(Ref. Statement 4-A,7 & 18)</i>	1,08,68.27	86,99.78
			General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	92.93	93.09
			Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	49,23.01	54,43.34
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	58,27.58	30,89.59
			Others <i>(Ref. Statement 7 & 18)</i>	24.75	73.76
Public debt Receipts <i>(Ref. Statement 3,6 & 17)</i>	11,65,86.25	7,55,33.37	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	7,69,90.58	4,57,40.03
Internal Debt (Market Loans etc.) <i>(Ref. Statement 3,6 & 17)</i>	11,39,20.91	7,53,25.91	Internal Debt (Market Loans etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	7,65,00.88 ⁽³⁾	4,53,00.64
Loans from GOI <i>(Ref. Statement 3,6 & 17)</i>	26,65.34	2,07.46	Loans from GOI <i>(Ref. Statement 4-A, 6 & 17)</i>	4,89.70	4,39.39
Net of inter-state Settlement	...	...	Net of inter-state Settlement	7.78	7.91
Appropriation to the Contingency Fund	...	...	Appropriation to the Contingency Fund	...	...
Total receipts Consolidated Fund <i>(Ref. Statement 3)</i>	21,75,58.97	17,81,39.13	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	22,70,01.12	18,01,04.40
Deficit in Consolidated Fund	94,42.15	19,65.27	Surplus in Consolidated Fund	...	...

(1) Includes an amount of ₹0.55 crore incurred under Grants-in-aid.

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

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

2.STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
(₹ in Crore)					
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	4.21	2.10	Contingency Fund	0.00	4.21
Part-III Public Account ⁽¹⁾					
Small Savings (Ref. Statement 21)	26,35.61	26,18.29	Small Savings (Ref. Statement 21)	16,91.03	18,34.37
Reserves & Sinking Funds (Ref. Statement 21)	13,88.29	53,15.90	Reserves & Sinking Funds (Ref. Statement 21)	11,71.76	20,82.23
Deposits (Ref. Statement 21)	6,68,92.59	6,04,02.35	Deposits (Ref. Statement 21)	6,18,12.63	5,89,95.74
Advances (Ref. Statement 21)	0.01	0.01	Advances (Ref. Statement 21)	...	...
Suspense & Misc. (Ref. Statement 21)	2,20,40.06	3,66,99.30	Suspense & Misc. ⁽²⁾ (Ref. Statement 21)	1,71,27.78	4,17,58.98
Remittances (Ref. Statement 21)	6,93.38	1,38,59.79	Remittances (Ref. Statement 21)	7,25.32	1,38,52.80
Total Receipts - Public Account (Ref. Statement 21)	9,36,49.94	11,88,95.64	Total Disbursements - (Ref. Statement 21)	8,25,28.52	11,85,24.12
<i>Deficit in Public Account</i>	...	...	<i>Surplus in Public Account</i>	1,11,21.42	3,71.52
Opening Cash Balance	(-)16,89.15	(-)93.29	Closing Cash Balance	(-)5.67	(-)16,89.15
Increase in cash Balance	16,83.48	...	Decrease in Cash Balance	...	15,95.86

(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 No. 21 in Volume II.

ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES

	On 31 March 2021	On 31 March 2020
	<i>(₹ in Crore)</i>	
(a) General Cash Balances-		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	(-)5.67	(-)16,89.15
3. Deposits with other Banks	...	...
4. Remittances in Transit	...	
Total	(-)5.67	(-)16,89.15
5. Investments held in Cash Balance Investment Account (Major Head 8673)	18,01.12	69,45.39
Total- (a)	17,95.45	52,56.24
(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	0.34	0.31
3. Investment out of Earmarked Funds	73,97.20	68,39.27
Total-(b)	73,97.54	68,39.58
Total-(a) +(b)	91,92.99	1,20,95.82

There was a net difference of ₹16.77 crore (Credit) between the figures reflected in the accounts ₹5.67 crore (Credit) and that intimated by the Reserve Bank of India ₹11.10 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 2021	17.85	34.62	16.77CR
ii) Difference as on 30 June 2021	18.04	43.66	25.62CR

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 ₹10,04.12 crore as on 31 March 2021. The limit for Ways and Means advances for the state was ₹17,28.00 crore as on 31 March 2021.

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 50 days from 01 April 2020 to 31 March 2021.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2020 to 31 March 2021 is given below :-

(i)	Number of days on which the minimum balance was maintained without taking any advance	50 ⁽³⁾
(ii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility	48
(iii)	Number of days on which the minimum balance was maintained by taking Ways and Means Advance	109
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances but no overdraft was taken	...

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2021, but worked out by 15 April 2021 and not simply the daily Balance on 31 March.

(2) An amount of ₹71.28 crore was paid towards interest on Special Drawing Facility/Ways and Means Advances/Overdraft during the year 2020-21.

(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 50 (365- 315).

ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES

(v) Number of days on which overdrafts were taken 158

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 2020	...	...	...	...	...	...
May 2020	15	28,96.69	5	10,48.66	...	...
June 2020	20	65,68.31	10	21,20.63	...	...
July 2020	1	4,98.48	18	48,57.75	12	10,35.03
August 2020	1	1,49.85	11	46,01.68	19	11,83.77
September 2020	...	28.37	6	29,39.29	24	26,24.32
October 2020	1	6,71.45	14	38,55.76	16	22,16.66
November 2020	1	1,66.13	5	18,78.65	22	31,14.70
December 2020	8	21,78.71	8	30,14.49	14	23,72.79
January 2021	...	11,17.52	16	42,07.69	14	24,45.86
February 2021	...	8,13.52	10	20,86.31	18	26,52.43
March 2021	1	6,71.05	6	17,95.30	19	36,42.06
Total	48	1,57,60.08	109	3,24,06.21	158	2,12,87.62

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

(₹ in Crore)

	Balance as on 01 April 2020	Purchases	Sales	Balance on 31 March 2021	Interest realised
Short-term investments- Government of India Treasury Bills	69,45.38	1,63,68.20	2,15,12.47	18,01.11	7.73
Total	69,45.38	1,63,68.20	2,15,12.47	18,01.11	7.73

(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. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non-Tax Receipts

Description		Actuals	
		2020-21	2019-20
		(₹ in Crore)	
A.	Tax Revenue-		
A.1	Own Tax Revenue-		
	State Goods and Services Tax(SGST)	2,21,90.34	2,35,16.70
	Other Taxes on Income and Expenditure	5,10.99	5,26.49
	Land Revenue	0.50	0.99
	Stamps and Registration Fees	52,43.28	66,71.05
	Taxes on Immovable property other than Agricultural land	52.72	2,00.17
	State Excise	1,43,69.84	1,19,91.58
	Taxes on Sales, Trade etc.	2,09,03.90	2,06,74.42
	Taxes on Vehicles	33,37.96	39,34.75
	Taxes on Goods and Passengers	19.39	61.88
	Taxes and Duties on Electricity	20.46	17.07
	Other Taxes and Duties on Commodities and Services	0.99	2.39
A.2	Share of net proceeds of Taxes-		
	Central Goods and Services Tax (CGST)	37,15.08	45,36.74
	Corporation Tax	38,64.70	54,51.14
	Taxes on Income other than Corporation Tax	39,66.59	42,71.35
	Taxes on Wealth	...	0.24
	Customs	6,49.40	10,13.40
	Union Excise Duties	4,21.81	7,04.59
	Service Tax	63.19	...
	Other Taxes and Duties on Commodities and Services	10.85	10.13
Total- A		7,93,41.99	8,35,85.08

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non-Tax Receipts

Description	Actuals	
	2020-21	2019-20
		(₹ in Crore)
B. Non-Tax Revenue-		
Non-ferrous Mining and Metallurgical Industries	34,57.49	34,86.89
Miscellaneous General Services	12,53.65	21,59.32
Education, Sports, Art and Culture	6,14.45	3,66.86
Medical and Public Health	2,46.46	2,23.65
Police	1,08.97	1,46.79
Dividends and Profits	93.56	1,14.62
Other Administrative Services	59.55	1,86.38
Labour and Employment	53.86	61.36
Interest Receipts	33.52	17.56
Forestry and Wild Life	27.37	53.29
Roads and Bridges	24.36	46.17
Other General Economic Services	21.61	45.32
Crop Husbandry	17.16	13.95
Major Irrigation	16.20	17.76
Other Social Services	8.54	10.90
Civil Supplies	6.75	6.92
Urban Development	6.74	21.09
Contributions and Recoveries towards Pension and other Retirement Benefits	6.56	5.32
Power	6.56	9.39
Co-operation	5.47	5.42
Minor Irrigation	5.01	1.96
Civil Aviation	4.45	4.23
Public Works	4.16	6.70
Other Rural Development Programmes	3.49	1,06.90

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Tax and Non-Tax Receipts

Description	Actuals	
	2020-21	2019-20
		(₹ in Crore)
Social Security and Welfare	2.89	5.40
Fisheries	2.63	1.75
Medium Irrigation	2.13	13.28
Land Reforms	2.02	3.63
Water Supply and Sanitation	1.80	1.20
Housing	1.14	1,01.36
Tourism	0.82	4.87
Animal Husbandry	0.66	0.57
Village and Small Industries	0.46	0.35
Stationery and Printing	0.42	1.69
Family Welfare	0.12	0.06
Jails	0.09	0.43
Other Agricultural Programmes	0.09	0.05
Information and Publicity	0.03	0.06
Inland Water Transport	...	...
Public Service Commission	...	84.40
Food Storage and Warehousing	...	0.73
Coal and Lignite	...	...
Industries	...	21.73
Total- B	61,01.24	73,60.31

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II. Grants from Government of India

Description	Actuals	
	2020-21	2019-20
		(₹ in Crore)
C. Grants-		
Grants-in-aid from Central Government-		
Centrally Sponsored Schemes		
Central Assistance/Share	58,05.11	57,17.66
Other Receipts	...	11.24
Finance Commission Grants		
Grants for Rural Local Bodies	18,47.00	15,70.58
Grants for Urban Local Bodies	8,38.57	11,60.95
Grants in aid for State Disaster Response Fund	4,49.00	4,87.50
Other Transfer/Grants to States/Union Territories with Legislatures		
Grants under Proviso to Article 275(1) of the Constitution	25.17	99.73
Grants from Central Road Fund	2,53.29	2,34.06
Grants to cover gap in resources	26,38.00	0.43
Special Assistance	5,11.92	53.11
Compensation for loss of revenue arising out of implementation of GST	31,03.07	22,63.16
Total- C	1,54,71.13	1,15,98.42
Total Revenue Receipts (A+B+C)	10,09,14.36	10,25,43.81

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

III. Capital , Public Debt and other Receipts

Description	Actuals	
	2020-21	2019-20
D. Capital Receipts-		(₹ in Crore)
Others	...	...
Disinvestment Proceeds	...	...
Total- D	...	...
E. Public Debt		
Internal Debt of the State Government-		
Market Loans	4,37,84.00	3,71,09.00
Loans from the National Bank for Agricultural and Rural Development	6,76.75	9,65.93
Loans from National Co-operative Development Corporation	6.26	3.39
Ways and Means Advances from the Reserve Bank of India	6,94,53.90	3,72,47.59
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⁾	26,65.34	2,07.46
Total- E	11,65,86.25	7,55,33.37
F. Loans and Advances by State Government(Recoveries)⁽²⁾	58.36	61.95
G. Inter-State Settlement	...	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	21,75,58.97	17,81,39.13

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

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

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	85.99	...	...	85.99
	President, Vice-President/Governor, Administrator of Union Territories	12.41	...	...	12.41
	Council of Ministers	22.17	...	...	22.17
	Administration of Justice	5,92.92	...	...	5,92.92
	Elections	54.41	...	...	54.41
A.2	Fiscal Services				
	Land Revenue	1,47.04	...	...	1,47.04
	Stamps and Registration	75.46	...	...	75.46
	State Excise	2,86.96	...	...	2,86.96
	Taxes on Sales, Trade etc.	2,16.15	...	...	2,16.15
	Taxes on Vehicles	86.43	...	...	86.43
	Other Taxes and Duties on Commodities and Services	6.27	...	...	6.27
A.3	Interest Payments and Servicing of Debt				
	Interest Payments	1,68,41.36	...	...	1,68,41.36
A.4	Administrative Services				
	Public Service Commission	21.01	...	...	21.01
	Secretariat - General Services	1,69.97	...	...	1,69.97
	District Administration	9,06.89	...	...	9,06.89
	Treasury and Accounts Administration	1,70.20	...	...	1,70.20
	Police	56,12.30	4,27.87	...	60,40.17
	Jails	1,09.93	...	...	1,09.93
	Stationery and Printing	53.85	...	...	53.85
	Public Works	1,97.62	2,87.65	...	4,85.27
	Vigilance	32.56	...	...	32.56
	Other Administrative Services	1,75.66	63.37	...	2,39.03
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	1,35,99.03	...	...	1,35,99.03
	Miscellaneous General Services	0.59	...	92.93	93.52
Total-General Services		3,94,77.18	7,78.89	92.93	4,03,49.00

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

Description		Revenue	Capital	L & A	Total
(₹ in Crore)					
B.	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	1,17,63.17	5,05.02	...	1,22,68.19
	Technical Education	2,62.17	11.46	...	2,73.63
	Sports and Youth Services	65.49	14.48	...	79.97
	Art and Culture	1,21.60	0.24	...	1,21.84
B.2	Health and Family Welfare				
	Medical and Public Health	33,05.84	2,58.84	3,60.06	39,24.74
	Family Welfare	24,40.60	...	...	24,40.60
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	7,46.45	10,41.85	35,92.50	53,80.80
	Housing	5,55.15	45.09	8,75.07	14,75.31
	Urban Development	38,16.02	...	95.38	39,11.40
B.4	Information and Broadcasting				
	Information and Publicity	1,46.78	...	...	1,46.78
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	88,23.91	2,53.63	...	90,77.54
B.6	Labour and Labour welfare				
	Labour, Employment and Skill Development	2,19.14	...	...	2,19.14
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	1,02,91.73	6.98	...	1,02,98.71
	Nutrition	20,06.99	...	...	20,06.99
	Relief on account of Natural Calamities	36,51.11	...	...	36,51.11
B.8	Others				
	Other Social Services	1,48.75	9.54	...	1,58.29
	Secretariat-Social Services	35.50	...	...	35.50
Total-Social Services		4,84,00.40	21,47.13	49,23.01	5,54,70.54

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L & A	Total
					(₹ in Crore)
C.	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	1,67,60.87	0.46	3,00.44	1,70,61.77
	Soil and Water Conservation	53.39	...	...	53.39
	Animal Husbandry	4,47.33	12.50	7,97.32	12,57.15
	Dairy Development	3.71	...	90.41	94.12
	Fisheries	43.66	4.12	1,36.72	1,84.50
	Forestry and Wild Life	2,99.69	1,60.89	...	4,60.58
	Food Storage and Warehousing	1.64	...	...	1.64
	Agricultural Research and Education	3,93.33	...	...	3,93.33
	Co-operation	95.71	0.51	...	96.22
	Other Agricultural Programmes	(-)5,08.60 ⁽¹⁾	38.35	...	(-)4,70.25
C.2	Rural Development				
	Special Programmes for Rural Development	4,89.10	...	...	4,89.10
	Land Reforms	9.35	...	...	9.35
	Other Rural Development Programmes	48,94.88	24,79.44	...	73,74.32
C.4	Irrigation and Flood Control				
	Major Irrigation	2,86.02	69,76.34	26,43.03	99,05.39
	Medium Irrigation	...	1,14.27	...	1,14.27
	Minor Irrigation	23.52	12,91.26	...	13,14.78
	Command Area Development	15.47	...	...	15.47
	Flood Control and Drainage	...	8.24	...	8.24
C.5	Energy				
	Power	99,58.21	...	6,27.72	1,05,85.93
	New and Renewable Energy	25.45	...	...	25.45
C.6	Industry and Minerals				
	Village and Small Industries	3,13.41	...	...	3,13.41
	Industries	2,66.10	...	...	2,66.10
	Non-Ferrous Mining and Metallurgical Industries	43.04	...	...	43.04
	Consumer Industries	...	1.20	...	1.20
	Other Industries	0.93	16.00	2,68.10	2,85.03
C.7	Transport				
	Civil Aviation	21.68	...	...	21.68
	Roads and Bridges	4,36.29	11,50.96	...	15,87.25
	Road Transport	6,00.00	...	9,63.84	15,63.84

⁽¹⁾ Remittance of unspent amount under CLW scheme 2018.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L & A	Total
(` in Crore)				
C.9 Science, Technology and Environment				
Other Scientific Research	11.25	...	...	11.25
Ecology and Environment	0.76	...	...	0.76
C.10 General Economic Services				
Secretariat-Economic Services	2,03.03	...	...	2,03.03
Tourism	22.03	...	...	22.03
Foreign Trade and Export Promotion	0.68	...	...	0.68
Census, Surveys and Statistics	56.08	...	...	56.08
Civil Supplies	52.59	...	...	52.59
Other General Economic Services	14.20	7,41.55	...	7,55.75
Total- Economic Services	3,53,34.80	1,29,96.09	58,27.58	5,41,58.47
E. Public Debt-				
Internal Debt of the State Government	...	...	7,65,00.88	7,65,00.88
Loans and Advances from the Central Government	...	...	4,89.70	4,89.70
F. Loans to Government Servants				
Loans to Government Servants	...	...	24.75	24.75
Total-Grants in Aid & Contributions, Loans to Government Servants and Public Debt	...	...	7,70,15.33	7,70,15.33
G. Inter State Settlement	...	...	7.78	7.78
Total- Consolidated Fund Expenditure	12,32,12.38	1,59,22.11	8,78,66.63	22,70,01.12

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

B. EXPENDITURE BY NATURE

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in Crore)									
Grants-in-Aid	5,42,83.55	0.55	5,42,84.10	4,49,61.06	5.86	4,49,66.92	3,78,59.20	48.60	3,79,07.80
Pensionary Charges	1,85,00.00	...	1,85,00.00	1,74,87.53	...	1,74,87.53	1,46,76.15	...	1,46,76.15
Salaries	1,73,79.26	3,58.59	1,77,37.85	1,70,42.26	3,40.85	1,73,83.11	1,62,40.23	3,07.92	1,65,48.15
Interest	1,67,96.08	...	1,67,96.08	1,43,50.39	...	1,43,50.39	1,25,56.75	...	1,25,56.75
Subsidies	95,65.95	...	95,65.95	68,45.67	...	68,45.67	63,03.57	...	63,03.57
Other Charges	39,87.90	30,55.23	70,43.13	32,15.31	16,80.77	48,96.08	11,88.23	30,89.52	42,77.75
Scholarships and Stipends	18,00.10	...	18,00.10	28,84.12	...	28,84.12	28,07.58	...	28,07.58
Professional Services	16,51.51	0.66	16,52.17	17,30.84	4.83	17,35.67	17,17.26	3.53	17,20.79
Other Contractual Services	10,35.07	21.61	10,56.68	7,65.99	23.18	7,89.17	7,15.35	23.91	7,39.26
Cost of Ration / Diet Charges	9,06.60	...	9,06.60	8,20.26	...	8,20.26	8,10.85	...	8,10.85
Contributions	7,71.18	...	7,71.18	15,94.01	...	15,94.01	16,00.68	...	16,00.68
Transfer to Reserve Funds	5,98.67	...	5,98.67	6,50.00	...	6,50.00	3,02.00	...	3,02.00
Minor Works	5,33.61	1,63.27	6,96.88	7,59.49	17,33.34	24,92.83	5,85.00	3,51.20	9,36.20
Office Expenses	5,15.59	16.39	5,31.98	6,48.76	21.19	6,69.95	7,15.83	31.45	7,47.28
Supplies and Materials	2,89.46	1.50	2,90.96	5,91.93	29.57	6,21.50	5,70.96	1,25.50	6,96.46
Domestic Travel Expenses	2,69.90	5.02	2,74.92	3,35.24	7.37	3,42.61	3,96.33	11.73	4,08.06
Rents, Rates and Taxes	2,40.97	0.63	2,41.60	91.82	0.75	92.57	1,10.05	1.14	1,11.19
Work Charged Establishment	1,15.98	55.22	1,71.20	...	...	...	...	...	...
Petrol, Oil and Lubricants	1,04.72	0.62	1,05.34	1,34.45	0.76	1,35.21	1,39.25	0.89	1,40.14
PRC Arrears	84.14	0.23	84.37	77.50	0.13	77.63	9,37.49	13.60	9,51.09
Advertisements, Sales and Publicity Expenses	83.94	4.55	88.49	1,78.09	11.06	1,89.15	2,55.38	35.22	2,90.60
Wages	64.05	1.18	65.23	53.13	1.40	54.53	56.09	1.53	57.62
Machinery and Equipment	43.76	1,47.57	1,91.33	26.44	94.30	1,20.74	36.51	1,70.84	2,07.35
Clothing, Tentage and Store	36.46	...	36.46	19.52	0.01	19.53	17.14	0.01	17.15

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

B. EXPENDITURE BY NATURE

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in Crore)									
User Charges	35.01	...	35.01	76.89	...	76.89	53.05	...	53.05
Secret Service Expenditure	29.05	...	29.05	37.75	...	37.75	65.65	...	65.65
Motor Vehicles	22.29	0.30	22.59	37.37	0.40	37.77	30.10	4.20	34.30
Publications	17.94	...	17.94	26.61	0.04	26.65	21.29	0.08	21.37
Arms and Ammunition	7.18	1.04	8.22	29.51	...	29.51	10.49	...	10.49
Other Administrative Expenses	5.94	...	5.94	15.69	0.11	15.80	11.71	0.38	12.09
Rewards	3.57	...	3.57	3.80	...	3.80	1.67	...	1.67
Write Off	0.20	...	0.20	0.06	...	0.06	0.13	...	0.13
Foreign Travel Expenses	0.06	...	0.06	0.57	...	0.57	0.12	...	0.12
PRC Arrears to Work Charged Employees	...	...	...	0.26	...	0.26	4.71	3.01	7.72
Deduct Recoveries of unspent balance	...	...	...	...	...	...	(-)1.18	...	(-)1.18
Investments	...	18.92	18.92	...	20,52.96	20,52.96	...	33,88.55	33,88.55
Major Works	...	1,23,34.15	1,23,34.15	...	1,10,72.16	1,10,72.16	...	1,53,06.80	1,53,06.80
Deduct - Recoveries	(-)7,69.42	...	(-)7,69.42	(-)83.25	...	(-)83.25	(-)25.90	...	(-)25.90
Inter Account Transfers	(-)57,97.89 ⁽¹⁾	(-)2,65.12	(-)60,63.01	(-)66,11.20	(-)2,22.23	(-)68,33.43	(-)36,86.64	(-)2,79.08	(-)39,65.72
Total	12,32,12.38	1,59,22.11	13,91,34.49	10,87,97.87	1,68,58.81	12,56,56.68	9,70,83.08	2,26,40.53	11,97,23.61

Note: Grants-in-Aid under Revenue Account includes expenditure of ₹44,94.89 crore (Salaries-₹38,70.34 crore, Professional Services-₹1,64.50 crore, Domestic Travel Expenses-₹0.10 crore, Other Charges-₹20.00 crore, Wages-₹18.21 crore, PRC Arrears- ₹0.71 crore, Minor Works-₹4,15.31 crore and Other Contractual Services- ₹5.71 crore incurred under Minor Heads 191, 192, 193, 196, 197 & 198).

⁽¹⁾ Inter account transfer includes amount of ₹(-)3,624.60 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 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-) (<i>₹ in Crore</i>)
A	Capital Account of General Services						
4055	Capital Outlay on Police	2,88.88	18,90.81 10,30.80	...	4,27.87	23,18.68 10,30.80	48.11 ...
4058	Capital Outlay on Stationery and Printing	...	1.33 6.16	...	...	1.33 6.16	......
4059	Capital Outlay on Public Works	2,17.47	7,30.33 ^(#) 10,21.68	...	2,87.65	10,17.98 10,21.68	32.27
4070	Capital Outlay on Other Administrative Services	1,39.19	5,39.11 ^(#) 8,14.37	...	63.37	6,02.48 8,14.37	(-)54.47
	Total - A	6,45.54	31,61.58 ^(#) 28,73.01	...	7,78.89	39,40.47 28,73.01	20.66 ...
B.	Capital Account of Social Services						
(a)	Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	2,82.22	13,78.01 13,11.07	...	5,31.20	19,09.21 13,11.07	88.22 ...
	Total- (a)	2,82.22	13,78.01 13,11.07	...	5,31.20	19,09.21 13,11.07	88.22 ...
(b)	Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	2,31.88	14,91.53 12,21.70	...	2,58.84	17,50.37 12,21.70	11.63 ...

(#)Differs from previous year's Progressive Expenditure by 0.01 crore (decreased) due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4211	Capital Outlay on Family Welfare	...	0.02	...	...	0.02	...
	Total- (b)	2,31.88	14,91.55	...	2,58.84	17,50.39	11.63
			12,78.54			12,78.54	...
(c) Capital Account of Water supply, Sanitation, Housing and Urban Development							
4215	Capital Outlay on Water Supply and Sanitation	7,44.28	1,05,68.00	...	10,41.85	1,16,09.85	39.98
4216	Capital Outlay on Housing	11.87	31,85.93	...	45.09	31,85.93	...
			2,30.51	...		2,75.60	279.87
4217	Capital Outlay on Urban Development	...	2,96.81	...	...	2,96.81	...
			8.03	...	...	8.03	...
			7.65			7.65	
	Total- (c)	7,56.15	1,08,06.54	...	10,86.94	1,18,93.48	43.75
			34,90.39			34,90.39	...
(d) Capital Account of Information and Broadcasting							
4220	Capital Outlay on Information and Publicity	...	13.78	...	...	13.78	...
			6.50			6.50	...
	Total- (d)	0.00	13.78	...	0.00	13.78	...
			6.50			6.50	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(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	4,80.59	25,88.40 ^(\$) 35,55.63	...	2,53.63	28,42.03 35,55.63	(-)47.23 ...
Total- (e)		4,80.59	25,88.40 ^(\$) 35,55.63	...	2,53.63	28,42.03 35,55.63	(-)47.23 ...
(g) Capital Account of Social Welfare							
4235	Capital Outlay on Social Security and Welfare	4.54	1,44.95 ^(\$) 3,11.85	...	6.98	1,51.93 3,11.85	53.74 ...
Total- (g)		4.54	1,44.95 ^(\$) 3,11.85	...	6.98	1,51.93 3,11.85	53.74 ...
(h) Capital Account of other Social Services							
4250	Capital Outlay on Other Social Services	9.28	30.53 4,83.22	...	9.54	40.07 4,83.22	2.80 ...
Total- (h)		9.28	30.53 4,83.22	...	9.54	40.07 4,83.22	2.80 ...
Total - B		17,64.66	1,64,53.76 ^(\$) 1,04,37.20	...	21,47.13	1,86,00.89 1,04,37.20	21.67 ...

(\$) Differs from previous year's Progressive Expenditure by 0.01 crore (increased) due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
C	Capital Account of Economic Services						
(a)	Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	...	11,76.80 59.07	...	0.46 59.07	11,77.26 59.07	100.00 ...
4402	Capital Outlay on Soil and Water Conservation	...	... 0.01	...	... 0.01	... 0.01	... 74.09
4403	Capital Outlay on Animal Husbandry	7.18	1,04.46 59.74	...	12.50 59.74	1,16.96 59.74	74.09
4404	Capital Outlay on Dairy Development	...	... 69.60	...	... 69.60	... 69.60	... 100.00
4405	Capital Outlay on Fisheries	...	1.03 60.97	...	4.12 60.97	5.15 60.97	100.00
4406	Capital Outlay on Forestry and Wild Life	62.29	2,99.06 1,13.12	...	1,60.89 1,13.12	4,59.95 1,13.12	158.29
4408	Capital Outlay on Food Storage and Warehousing	...	... 9.19	...	... 9.19	... 9.19	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-) (₹ in Crore)
4415	Capital Outlay on Agricultural Research and Education	...	14.00 25.00	...	...	14.00 25.00	...
4425	Capital Outlay on Co-operation	1.42	23.92 3,25.19	...	0.51	24.43 3,25.19	(-)64.08
4435	Capital Outlay on Other Agricultural Programmes	65.31	9,08.67 51.11	...	38.35	9,47.02 51.11	(-)41.28
Total- (a)		1,36.20	25,27.94 7,73.00	...	2,16.83	27,44.77 7,73.00	59.20 ...
(b) Capital Account of Rural Development							
4515	Capital Outlay on Other Rural Development Programmes	10,08.05	43,66.54 18,52.76	...	24,79.44	68,45.98 18,52.76	145.96 ...
Total- (b)		10,08.05	43,66.54 18,52.76	...	24,79.44	68,45.98 18,52.76	145.96 ...
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	83,74.66	4,93,14.11 ^(#) 8,77,07.45	...	69,76.34	5,62,90.45 8,77,07.45	(-)16.70 ...
4701	Capital Outlay on Medium Irrigation	1,16.46	9,12.93 ^(\$) 48,68.00	...	1,14.27	10,27.20 ^(\$) 48,68.00	(-)1.88
4702	Capital Outlay on Minor Irrigation	9,95.55	73,25.48 95,47.74	...	12,91.26	86,16.74 95,47.74	29.70

(#)Differs from previous year's Progressive Expenditure by 0.01 crore (decreased) due to rounding.

(\$) Differs from previous year's Progressive Expenditure by 0.01 crore (increased) due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
4705	Capital Outlay on Command Area Development	...	1.13 ^(#) 2,38.99	...	...	1.13 2,38.99	...
4711	Capital Outlay on Flood Control Projects	1.01	2,82.52 26,41.02	...	8.24	2,90.76 26,41.02	715.84
Total- (d)		94,87.68	5,78,36.17 ^(#) 10,50,03.20	...	83,90.11	6,62,26.28 10,50,03.20	(-)11.57 ...
(e) Capital Account of Energy							
4801	Capital Outlay on Power Projects	20,00.00	1,84,90.34 53,27.94	...	...	1,84,90.34 53,27.94	(-)100.00 ...
4810	Capital Outlay on New and Renewable Energy	...	0.05 0.59	...	...	0.05 0.59	...
Total- (e)		20,00.00	1,84,90.39 53,28.53	...	0.00	1,84,90.39 53,28.53	(-)100.00 ...
(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	...	... 8,91.27	...	...	... 8,91.27	...

(#) Differs from previous year's Progressive Expenditure by 0.01 crore (decreased) due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	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	2.00	68.10 3,48.20	...	1.20	69.30 3,48.20	(-)40.00
4875	Capital Outlay on Other Industries	62.93	2,29.06 6,01.45	...	16.00	2,45.06 6,01.45	(-)74.57
4885	Other Capital Outlay on Industries and Minerals	...	... 71.68	...	...	... 71.68	...
Total- (f)		64.93	3,04.91 20,71.12	...	17.20	3,22.11 20,71.12	(-)73.51 ...
(g) Capital Account of Transport							
5051	Capital Outlay on Ports and Light Houses	...	... 8,65.91	...	...	... 8,65.91	...
5053	Capital Outlay on Civil Aviation	1.09	16.27 72.24	...	...	16.27 72.24	(-)100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-) (₹ in Crore)
5054	Capital Outlay on Roads and Bridges	9,56.63	89,76.34 ^(#) 1,71,82.89	...	11,50.96	1,01,27.30 1,71,82.89	20.31
5055	Capital Outlay on Road Transport	...	12,21.11 ^(\$) 1,82.84	...	...	12,21.11 ^(\$) 1,82.84	...
5056	Capital Outlay on Inland Water Transport	...	... 7.81	...	...	... 7.81	...
Total- (g)		9,57.72	1,02,13.72 1,83,11.69	...	11,50.96	1,13,64.68 1,83,11.69	20.18 ...
(j)	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	7,94.03	53,60.92 ^(\$) 46,33.85	...	7,41.55	61,02.47 ^(\$) 46,33.85	(-)6.61
Total- (j)		7,94.03	53,80.25 ^(\$) 46,99.16	...	7,41.55	61,21.80 46,99.16	(-)6.61 ...

(#)Differs from previous year's Progressive Expenditure by 0.01 crore (decreased) due to rounding.

(\$)Differs from previous year's Progressive Expenditure by 0.01 crore (increased) due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure ending 2019-20	Amount allocated to Telangana during the year	Expenditure during 2020-21	Progressive Expenditure ending 2020-21	Percentage Increase(+)/ Decrease(-)
(₹ in Crore)							
Total - C							
		1,44,48.61	9,91,19.92 13,80,39.46	...	1,29,96.09	11,21,16.01 13,80,39.46	(-)10.05 ...
Total Expenditure Capital Account							
		1,68,58.81	11,87,35.26 15,13,49.67	...	1,59,22.11	13,46,57.37 15,13,49.67	(-)5.56 ...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

- During the year 2020-21, the Government of Telangana invested ₹17.53 crore in Government Companies and ₹1.39 crore in Co-operative Institutions and Local Bodies, the total investment being ₹18.92 crore. 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 **₹84,01.21** 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 Education, Sports, Art and Culture</i>		
4202 Capital Outlay on Education, Sports, Art and Culture	2,48.98	Increase was mainly due to more expenditure towards 'Civil works under Samagra Siksha', 'Construction of Stadia and Modernization of Sports facilities', 'University and Higher Education – buildings, Government buildings for degree colleges'.
(c) <i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>		
4215 Capital Outlay on Water Supply and Sanitation	2,97.57	Increase was mainly due to more expenditure towards 'Mission Baghiradha', 'National Rural Drinking Water Programme (NRDWP)
C. Capital Accounts of Economic Services		
(b) <i>Capital Account of Rural Development</i>		
4515 Capital Outlay on other Rural Development Programmes	14,71.39	Increase was mainly due to more expenditure towards 'Construction of Rural Roads', 'Construction of Panchayat Raj Rural Roads', Mahatma Gandhi National Rural Employment Guarantee Act', Pradhan Mantri Gram Sadak Yojna' (details in Statement 16, page numbers 175 to 361). Revenue Expenditure (NREGA) was being booked as capital expenditure (refer Notes to Accounts 66 to 89).
(d) <i>Capital Account of Irrigation and Flood Control</i>		
4702 Capital Outlay on Minor Irrigation	2,95.71	Increase was mainly due to more expenditure towards 'Construction and Restoration of Minor Irrigation Sources', 'Minor Irrigation works under RIDF', 'Mission Kakatiya', 'Lift Irrigation works' and 'Restoration of Minor Irrigation Tanks'.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

5. The above increase was partly offset by decrease under:

Head of Account	Decrease (₹ in Crore)	Reasons
A. Capital Account of General Services		
4070 Capital Outlay on other Administrative Services	75.82	Decrease is mainly due to the less expenditure towards 'THUB Foundation Capital outlay', 'Construction of New fire Station Buildings', 'Construction of Tahsildar Buildings', 'Modernization of Prison Industries and other Security Equipments etc', 'Modernization of Treasuries'.
B. Capital Account of Social Services		
(e) <i>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i>		
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,26.96	Decrease in expenditure is mainly due to decrease in expenditure towards 'Integrated Residential schools', 'Social Development Infrastructure (construction of community Halls, Ambedkhar Bhavans, Erection of Statues)', 'Road Infrastructure in 11 districts of 3 ITDAs', Establishment of Tribal University' etc.
C. Capital Accounts of Economic Services		
(d) <i>Capital Account of Irrigation and Flood Control</i>		
4700 Capital Outlay on Major Irrigation	13,98.32	Decrease in expenditure is mainly due to the decrease in expenditure towards 'Srisailem Left Bank Canal (Alemineti Madhava Reddy Project)', 'Kalvakurthi Lift Irrigation Scheme(Mahatma Gandhi Lift Irrigation Scheme)', 'J. Chokka Rao Devadula Lift Irrigation Scheme', 'Flood Flow Canal Project', 'Rajiv Bheema lift Irrigation Scheme' etc.
(e) <i>Capital Account of Energy</i>		
4801 Capital Outlay on Power Projects	20,00.00	Decrease in expenditure is due to Nil expenditure incurred towards 'Investments in DISCOMS' in Srisailem Hydro-Electric Scheme.

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)

Nature of Borrowings	Balance as on 01 April 2020	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31 March 2021	Net Increase(+)/ Decrease(-)		As a per cent of Total Liabilities (₹ in Crore)
						Amount	Per cent	
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	16,44,16.88	...	4,37,84.00	50,01.61	20,31,99.27	3,87,82.39	23.59	73.09
WMA from the RBI	...	...	6,94,53.90	6,94,53.90	...	...	...	...
Bonds	89,22.96	...	...	...	89,22.96	...	..	3.21
Loans from Financial Institutions	50,13.66 (-)6.97	...	6,83.01	7,58.34	49,38.33 (-)6.97	(-)75.33	(-)1.50	1.78
Special Securities issued to National Small Savings Fund	80,32.38	...	...	8,27.31	72,05.07	(-)8,27.31	(-)10.30	2.59
Other Loans	5,72.94 (-)88.20	...	...	4,59.72	1,13.22 (-)88.20	(-)4,59.72	(-)80.24	0.04
6004 Loans and Advances from the Central Government								
01 Non-Plan Loans	14.35 1.75	...	...	2.17	12.18 1.75	(-)2.17	(-)15.12	...
02 Loans for State Plan Schemes	67,06.97	...	...	4,87.53	62,19.44	(-)4,87.53	(-)7.27	2.24
03 Loans for Central Plan Schemes	... ... 3.59	...	...	...	... ... 3.59	...	...	...

(1) A more detailed account is given in Statement No 17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings	Balance as on 01 April 2020	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31 March 2021	Net Increase(+)/ Decrease(-)	As a per cent of Total Liabilities
						Amount	Per cent
(₹ in Crore)							
A. Public Debt							
6004 Loans and Advances from the Central Government-							
04 Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...
07 Pre-1984 -85 Loans	...	...	...	...	...	...	...
	8.74				8.74		
09 Other loans for States/Union Territory with Legislature Schemes	12,77.60	...	26,65.34	...	39,42.94	26,65.34	208.62
							1.42
Total Public Debt (A)	19,49,57.74 (-81.09)	...	11,65,86.25	7,69,90.58	23,45,53.41 (-81.09)	3,95,95.67	20.31
							84.37
B. Other Liabilities							
Public Accounts							
Small Savings, Provident Funds, etc.	1,09,00.59	...	26,35.61	16,91.03	1,18,45.17	9,44.58	8.67
							4.27
Reserve Funds Bearing interest	36,03.70	..	5,99.34	3,73.11	38,29.93	2,26.23	6.28
							1.38
Reserve Funds not bearing interest	15,97.96	...	7,88.95	7,98.65	15,88.26	(-9.70)	(-)0.61
							0.57
Deposits bearing interest	25,80.64 2,01.93	...	19,86.13	18,06.58	27,60.19 2,01.93	1,79.55	6.96
							0.99

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Nature of Borrowings	Balance as on 01 April 2020	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31 March 2021	Net Increase(+)/ Decrease(-)		As a per cent of Total Liabilities
						Amount	Per cent	
B. Other Liabilities								
Public Accounts								
Deposits not bearing interest	1,85,40.27	...	6,49,06.46	6,00,06.05	2,34,40.68	49,00.41	26.43	8.43
	43,01.75				43,01.75			
Total Other Liabilities	3,72,23.16	...	7,09,16.49	6,46,75.42	4,34,64.23	62,41.07	16.77	15.63
	45,03.68				45,03.68			
Total Public Debt & Other Liabilities(A+B)	23,21,80.90	...	18,75,02.74	14,16,66.00	27,80,17.64	4,58,36.74	19.74	100.00
	44,22.59				44,22.59			

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 2020-21 as given in the Statement of Fiscal Policy - A.Fiscal Indicators – Rolling Targets laid on the Table of Telangana State Legislature in March 2020. The total liability of ₹27,56,37.64 Crore does not include ₹2,380 Crore towards back to back loans by GoI in lieu of shortfall in GST Compensation. GSDP for the State was ₹9,80,407 Crore for the year 2020-21. The total liability excluding guarantees as per Section-2(1) of FRBM Act as percentage of GSDP during 2020-21 is 28.11 per cent ((275637.64*100) /980407=28.11) 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 2020-21, thirty four loans totaling ₹4,37,84.00 crore bearing rate of interest varying from 5.9 per cent to 7.65 per cent redeemable between the years 2024 and 2051 were raised. Repayment of thirteen market loans viz.,8.57%,8.49%,8.07%,8.11%,8.18%,8.42%,8.37%,8.52%,8.39%,8.35%,8.53%,8.51%,8.37% of Andhra Pradesh State Government Stock 2020 and 2021 was made during the year to the extent of ₹50,01.60 crore. Further unclaimed Market Loans (9% APSDL-1999) of ₹0.01 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 (CSF) vide G.O.Ms.No.3, Finance (DCM) 11th June, 2014. Under the scheme, CSF contribution is to be made at the rate of 0.50 per cent of the outstanding liabilities at the end of previous year. As per revised guidelines issued by the RBI vide IDMD No.3613/10.03.2012/2005-06 dated 17.05.2006 outstanding liabilities are defined to comprise of Internal Debt and Public Account liabilities of the State Government.

The balances in the Sinking Funds at the commencement of 01 April 2020 and to the end of 31 March 2021 are shown below:

<u>Sinking Fund</u>			
Balance as on 01 April 2020	Additions	Withdrawals	Balance as on 31 March 2021
56,50.73	4,67.56 ⁽¹⁾	9.30 ⁽²⁾	61,08.99 (₹ in Crore)

An amount of ₹60,68.52 crore was invested from the balance of ₹61,08.99 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 in Statement No.17. An amount of ₹26,65.34 crore towards back to back loans was received during 2020-21 towards GST compensation shortfall and for State Schemes.

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 ₹1,39,74.50 crore as on 31 March 2021. The details of these loans are given in Statement No.17.

-
- (1) The amount under additions represents interest/gain on sale/purchase of securities. Contributions to CSF during the year was Nil.
 (2) The amount of withdrawal represents loss on sale/purchase of securities.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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 2020-21 are as follows.

Receipt under NSSF: Nil
Repayments under NSSF: ₹8,27.30 crore
Interest on Loans from NSSF: ₹7,72.61 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 March 2021 was ₹3,16,19.07 crore as shown below. Further details are given in Statement Nos.21 and 22.

Nature of Obligation	Balance Allocated to		Repayments	Receipts	Balance as on 31 March 2021	Net Increase(+) or Decrease(-) during the year (₹ in Crore)
	Balance as on 01 April 2020	Telangana during the year				
(i) Interest bearing obligations such as:						
(a) General and Other Reserve Funds - Employees Welfare Fund, State Disaster response Fund, etc.,	36,03.70	...	3,73.11	5,99.34	38,29.93	2,26.23
(b) Other Obligations - Deposits of Local Funds, etc.,	25,80.64	...	18,06.58	19,86.13	27,60.19	1,79.55
(ii) Non-Interest bearing obligations such as Deposits, other Earmarked funds etc.	2,01,38.24	...	6,08,04.70	6,56,95.41	2,50,28.95	48,90.71
	43,01.75				43,01.75	
Total	2,63,22.58	...	6,29,84.39	6,82,80.88	3,16,19.07	52,96.49
	45,03.68				45,03.68	

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(iii) Service of Debt

Interest on Debt and Other Obligations: The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 01 April 2020 to 31 March 2021 are shown below:

	2020-21	2019-20	Net increase(+)/ decrease (-) (₹ in Crore)
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	24,63,98.58	20,58,58.32	4,05,40.25
(b) On other obligations	3,16,19.06	2,63,22.57	52,96.49
Total(i)	27,80,17.64	23,21,80.89	4,58,36.75
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	1,68,40.16	1,43,82.45	24,57.71
(b) On Other obligations	1.20	3.11	(-1.91)
Total(ii)	1,68,41.36	1,43,85.56	24,55.80
(iii) Deduct			
(a) Interest received on Loans and Advances given by Government	5.50	6.03	(-)0.53
(b) Interest realized on Investment of cash balances	7.73	7.98	(-)0.25
Total(iii)	13.23	14.01	(-)0.78
(iv) Net Interest charged	1,68,28.13	1,43,71.55	24,56.58
(v) Percentage of Gross Interest(item(ii)) to total revenue receipts	16.69	16.62	0.07
(vi) Percentage of net interest(item (iv)) to total revenue receipts	16.68	16.61	0.07

There was in addition certain other receipts of ₹20.29 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 still be a net burden of interest of ₹1,68,07.84 crore on Revenue (which works out to 16.66 per cent of the total revenue receipts). Details of interest paid are available in Statement 15 and interest receipts in Statement 14.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(iv) Appropriation for Reduction or Avoidance of Debt

	2020-21	2019-20	Net increase(+)/ decrease (-)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	...	3,00.00	(-)3,00.00 (₹ in Crore)

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)

Loanee Groups ⁽¹⁾	(₹ in Crore)								
	1	2	3	4	5	6	7	8	9
	Balance as on 01 April 2020	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31 March 2021 (2+3+4) - (5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears ⁽²⁾	
Statutory Corporations/Govt companies	1,08,16.09(*)	...	72,99.56	...	...	1,81,15.65	72,99.56	10,27.53	
Universities/Academic Institutions	76,28.83	...	...	...	...	76,28.83	...	...
Panchayati Raj Institutions	19.28	...	...	...	...	19.28	...	...
Municipalities/Municipal Councils/Municipal Corporations	46.32	...	...	...	...	46.32	...	...
Urban Development Authorities	1,44.86	...	...	...	...	1,44.86	...	...
Housing Boards	16,32.36(*)	...	...	...	...	16,32.36	...	1,55.07	
State Housing Corporation	36,64.05	...	...	...	...	36,64.05	...	...
Co-operative Societies/Co-operative Corporations/ Banks	34.12	...	9,67.99	...	...	34.12	9,67.99	4,70.57	
Loans to Government Servants	49,53.38(*)	...	10,24.45	1.26	...	1,16,36.04	10,23.19	1,59.33	
Others	1,16,36.04	...	24.75	56.90	0.20	27,01.66	(-)32.35	4.13	
	16,78.47(*)	...	15,51.52	...	...	4,00.07	15,51.52	13,26.79	
	12,73.40	...	...	...	...	1,55,17.66	...	...
	1,00.57	...	...	...	...	32,52.71	...	...
	4,00.07	...	...	...	...	32,52.71	...	...
	1,39,66.14(*)	...	1,08,68.27	58.16	0.20	4,39,56.92	1,08,09.91	31,43.42	
	32,52.71	...	...	...	...	2,80,99.68	...	...
	3,31,47.01	...	...	...	...	2,80,99.68	...	...
	2,80,99.68	...	...	...	...	...	...	...
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
	
							

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(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.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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)

(₹ in Crore)

Sector	1	2	3	4	5	6	7	8	9
		Balance as on 1st April 2020	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2021 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
A. GENERAL SERVICES									
Pension and Miscellaneous General Services		1,32.91 0.65	...	92.93	...	...	2,25.84 0.65	92.93	12.63
Total- A GENERAL SERVICES		1,32.91 0.65	...	92.93	...	...	2,25.84 0.65	92.93	12.63
B. SOCIAL SERVICES									
Education,Sports, Art & Culture		6.58 2,28.51	...	...	...	...	6.58 2,28.51	...	0.63
Health and Family Welfare		21,60.01 5,62.16	...	3,60.06	...	...	25,20.07 5,62.16	3,60.06	2,05.20
Water Supply, Sanitation, Housing and Urban Development		1,93,62.47 2,03,72.49	...	45,62.95	...	...	2,39,25.42 2,03,72.49	45,62.95	18,39.43
Information and Broadcasting		... 44.36	...	...	...	...	... 44.36	...	...
Social Welfare and Nutrition		47,00.00 10,56.90	...	...	...	...	47,00.00 10,56.90	...	4,46.50
Others		... 70.47	...	...	...	...	... 70.47	...	...
Total- B SOCIAL SERVICES		2,62,29.06 2,23,34.89	...	49,23.01	...	...	3,11,52.07 2,23,34.89	49,23.01	24,91.76

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 2020	Balance allocated to Telangana during the year	Disbursements	Repayments	Write off of irrecoverable loans and advances	Balance as on 31st March 2021	Net Increase(+)/ Decrease(-)	Interest payment in arrears(1)
							(2+3+4)-(5+6)		
C. ECONOMIC SERVICES									
Agriculture and Allied Services		19,97.52 8,20.99	...	13,24.89	1.26	...	33,21.15 8,20.99	13,23.63	1,89.64
Irrigation & Flood Control		6,88.18 1,63.35	...	26,43.03	...	...	33,31.21 1,63.35	26,43.03	65.38
Energy		11,33.03 20,30.35	...	6,27.72	...	...	17,60.75 20,30.35	6,27.72	1,07.64
Industry and Minerals		2,76.92 8,62.53	...	2,68.10	...	...	5,45.02 8,62.53	2,68.10	26.31
Transport		21,95.04 14,54.92	...	9,63.84	...	...	31,58.88 14,54.92	9,63.84	2,08.53
General Economic Services		3,93.78 22.44	...	...	...	...	3,93.78 22.44	...	37.40
Total- C ECONOMIC SERVICES		66,84.47 53,54.58	...	58,27.58	1.26	...	1,25,10.79 53,54.58	58,26.32	6,34.90
D. LOANS TO GOVERNMENT SERVANTS									
Loans to Government Servants		1,00.57 4,00.07	...	24.75	56.90	0.20	68.22 4,00.07	(-)32.35	4.13
Total- D LOANS TO GOVERNMENT SERVANTS		1,00.57 4,00.07	...	24.75	56.90	0.20	68.22 4,00.07	(-)32.35	4.13

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
E. LOANS FOR MISCELLANEOUS PURPOSES									
Loans for Miscellaneous Purposes		
		9.49	9.49				9.49		
Total- E LOANS FOR MISCELLANEOUS PURPOSES									
		9.49	9.49				9.49		
Total - F - LOANS AND ADVANCES									
		3,31,47.01	...	1,08,68.27	58.16	0.20	4,39,56.92	1,08,09.91	31,43.42
		2,80,99.68					2,80,99.68		

(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.

(2) For details please refer to Statement No.18.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

Sl.No.	Loanee-Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
		Principal	Interest	Total		
1	2	3	4	5	6	7
1.	T.S Police Housing Corpn	1,32.91	16.41	1,49.32	2018-19	2,25.84
2.	Sports Authority of Telangana	6.57	3.74	10.31	2014-15	6.57
3.	Aarogyasri health care trust	16,18.10	2,65.27	18,83.37	2017-18	19,78.16
4.	TS Health Medical Housing and Infrastructure Development Corporation	13.75	7.84	21.59	2014-15	13.75
5.	TS Vaidya Vidhana Parishad	5,28.16	2,00.71	7,28.87	2016-17	5,28.16
6.	Hyderabad Metro Water Supply and Sewerage Board	67,57.30	23,29.14	90,86.44	2014-15	76,48.32
7.	Telangana Drinking Water Supply Corpn Ltd	52,71.19	8,19.36	60,90.55	2017-18	79,72.67
8.	Weaker Section Housing Prg.	15,98.80	759.43	2358.23	2015-16	1598.80
9.	State Housing Corporation	22,70.34	4,27.65	26,97.99	2014-15	31,45.40
10.	TS Rajiv Swagruha Corp. Ltd.	9,17.11	3,24.04	12,41.15	2015-16	9,17.11
11.	TS PHRC	8.37	4.36	12.73	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 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
		Principal	Interest	Total		
1	2	3	4	5	6	7
12.	Hyderabad Metro Development Authority	16,32.36	6,75.58	23,07.94	2014-15	16,32.36
13.	Hyderabad Metro Rail Limited	9,07.00	392.04	1299.04	2014-15	9,27.00
14.	SC Dev Corp	30,00.00	7,12.50	37,12.50	2017-18	30,00.00
15.	TRICOR	17,00.00	3,99.00	20,99.00	2017-18	17,00.00
16.	TS Sheep and Goat Dev Coop Federation Ltd	14,76.8	2,30.30	17,07.10	2017-18	22,74.11
17.	TS Dairy Dev Corpn Federation Ltd	77.05	8.13	85.18	2018-19	1,67.46
18.	TS Fishermen Coop Societies Federation Limited	1,50.05	16.89	1,66.94	2018-19	2,86.77
19.	Kaleshwaram Irrigation Project Corporation Limited.	3,26.95	31.06	3,58.01	2019-20	19,74.07
20.	TS Water Resources Infrastructure Development Corporation	3,61.24	34.32	3,95.56	2019-20	13,57.14
21.	Power Projects	8,08.28	1,53.58	9,61.86	2017-18	11,83.59
22.	TS TRANSCO	3,34.25	1,62.84	4,97.09	2015-16	5,86.66
23.	Co-Operative Sugar Factories	2.00	0.95	2.95	2015-16	2.00
24.	Nzb Coop. Sugar Factory Ltd.	1.19	0.22	1.41	2018-19	1.19
25.	Sirpur Paper Mills	2.19	1.04	3.23	2015-16	2.19
26.	Horticulture Dev Corpn	3,22.24	39.77	3,62.01	2017-18	6,22.67

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

Sl.No.	Loanee-Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
		Principal	Interest	Total		
1	2	3	4	5	6	7
27.	Handicraft Develop Corp	0.22	0.10	0.32	2015-16	0.22
28.	TS Industrial Infrastructure Corpn	3,08.97	50.63	3,59.60	2014-15	5,77.07
29.	TS LIPCO	1.02	0.30	1.32	2017-18	1.02
30.	TS Aviation Academy	5.00	1.44	6.44	2017-18	5.00
31.	TS Road Dev Corpn	5,47.01	72.95	6,19.96	2018-19	11,10.85
32.	TS Road Transport Corporation	16,04.36	4,63.93	2068.29	2014-15	20,04.36
33.	TS Civil Supplies Corpn Ltd	3,93.78	74.82	4,68.60	2018-19	3,93.78

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.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investment in the Share Capital and Debentures of different concerns for
2019-20 and 2020-21**

(₹ in Crore)				
2020-21				2019-20
Name of the Concern	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year	Dividend/ interest received during the year
1 Statutory Corporations	3	12,19.00	5.00	12,19.00
		2,05.07	...	2,05.07
2 Rural Banks	1	26.96	...	26.96
3 Government Companies	59	2,00,66.31	88.56	2,00,48.78
		65,57.69	...	65,57.69
4 Other Joint Stock Cos & Partnerships	15	55.64	...	55.64
5 Co-operative Institutions and Local Bodies	65	5,40.56	...	5,39.17
		15,55.85	...	15,55.85
TOTAL	143	2,18,25.87^(§)	93.56	2,18,06.95^(§)
		84,01.21		84,01.21
^(§) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from				
‘CONSOLIDATED FUND’		2,18,25.87		2,18,06.95
		84,01.21		84,01.21
‘EARMARKED FUNDS’		...		...
TOTAL		2,18,25.87		2,18,06.95
		84,01.21		84,01.21

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 upto 01 June 2014 and remained un-apportioned.

(1) Details of ₹0.24 Crore are not available.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Class(No. of Guarantees)	Maximum Amount Guaranteed	Outstanding at the beginning of the year 2020-21	Additions during the year	Deletions (other than invoked during the year)	Invoked during the year		Outstanding at the end of the year 2020-21	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	31,51.10	31,51.10	63,00.00	2,29.10	...	...	92,22.00	...	...	...
Co-operatives	36,49.51	36,49.51	...	6,01.94	...	...	30,47.57	...	...	...
Irrigation	4,47,61.68	4,47,61.68	23,90.94	...	...	...	4,71,52.62	...	...	...
Roads and Transport	22,62.60	22,62.60	27,76.16	...	...	...	50,38.76	...	...	...
Urban Development & Housing	1,04,56.40	1,04,56.40	29,56.60	76.94	...	...	1,33,36.06	...	...	...
Other Infrastructure	5,96.25	5,96.25	10,23.32	...	...	...	16,19.57	...	...	...
Other Institutions	2,47,23.25	2,47,23.25	10,42.46	1,75.58	...	...	2,55,90.13	...	...	...
Grand Total	8,96,00.79	8,96,00.79⁽¹⁾	1,64,89.48	10,83.56	...	...	10,50,06.71	...	6.00	...

Note:

- i) The Statement is compiled based on the Budget Document of 2021-22(Vol. V/2).
- ii) Details of no of guarantees and information pertaining to column 6, 7 and 9 have not been provided by the State Government.
- iii) Guarantee Commission of ₹6.00 crore was received from TSSDC and the same was not included in the Annexure to Budget Vol V/2.

⁽¹⁾ Closing Balance of year 2019-20 ₹ 8,96,00,78.77 lakh was rounded to nearest crore, as shown in Annexure to Budget- Vol V/2 of 2021-22.

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			
		2020-21		Total	2019-20	2020-21	2019-20		
		State Fund Expenditure	Central Assistance (including CSS/CS)						
		2		3	4	5	(₹ in Crore)		
1	Panchayati Raj Institutions								
(i)	Zilla Parishads	43,11.10		43,11.10	41,51.52	...	...	...
(ii)	Panchayat Samitis	5,30.73		5,30.73	4,79.18	...	...	...
(iii)	Gram Panchayats	35,09.01	1,90.46	36,99.47	25,41.11	...	...	...
(iv)	Others	0.67		0.67	1,01.48	0.04	0.10	0.10	
2	Urban Local Bodies								
(i)	Municipal Corporations	25,97.44	3,33.57	29,31.01	4,73.68	...	...	...
(ii)	Municipalities/ Municipal Councils	14.64		14.64	2,97.18	...	...	...
(iii)	Others	6,94.28	1,45.13	8,39.41	5,87.77	...	...	...
3	Public Sector Undertakings								
(i)	Statutory Corporation	26,31.89		26,31.89	14,21.45	...	...	...
4	Autonomous Bodies								
(i)	Universities	9,85.16		9,85.16	9,64.60	...	...	...
(ii)	Development Authorities	2,39.49	6.79	2,46.28	1,54.59	...	...	...
(iii)	Co-operative Institutions	14.77		14.77	67.52	...	...	...
(iv)	Others	7,37.89		7,37.89	10,20.41	0.06	0.05	0.05	
5	Non-Government Organisations								
6	Others (not covered by items 1 to 5 above)	3,20,76.19	47,57.77	3,68,33.96	3,17,44.90	...	...	...
	Total ⁽¹⁾	4,88,50.38	54,33.72	5,42,84.10 ⁽²⁾	4,49,66.92	0.10	0.15	0.15	

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) Comprises the expenditure classified under the dedicated object head "310 Grants-in-Aid" across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198 (except Major Head 2700 and 2701).

(2) This amount includes the Grants in Aid of ₹ 0.55 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	
		2020-21	2019-20
		(₹ in Crore)	
1.	Panchayati Raj Institutions		
(i)	Zilla Parishads		
(ii)	Panchayat Samitis		
(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			
	2020-21		2019-20	
	Charged	Voted	Total	Total
Expenditure Heads (Revenue Account)	1,69,94.84	10,62,17.54	12,32,12.38	1,49,08.30
Expenditure Heads (Capital Account)	32.41	1,58,89.70	1,59,22.11	15.46
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	7,69,90.58	1,08,76.05	8,78,66.63	4,57,40.03
TOTAL	9,40,17.83	13,29,83.29	22,70,01.12	6,06,63.79
(a) The figures have been arrived as follows:-				
E. Public Debt				
Internal Debt of the State Government	7,65,00.88	...	7,65,00.88	4,53,00.64
Loans and Advances from the Central Govt.	4,89.70	...	4,89.70	4,39.39
F. Loans and Advances⁽¹⁾				
Loans for General Services	...	92.93	92.93	93.09
Loans for Social Services	...	49,23.01	49,23.01	54,43.34
Loans for Economic Services	...	58,27.58	58,27.58	30,89.59
Loans to Government Servants etc.	...	24.75	24.75	73.76
Loans for Miscellaneous Purpose	...	0.00	0.00	...
G. Inter-State Settlement				
Inter-State Settlement	...	7.78	7.78	7.91
H. Transfer to Contingency Fund				
Transfer to Contingency Fund	...	...	...	...

The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 is as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2019-20	33.68	66.32
2020-21	41.42	58.58

⁽¹⁾ A more detailed account is given in Statement No.18 at page 387 to 456

**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 2020	Amount allocated to Telangana during the year	During the year 2020-2021	As on 31 March 2021
				<i>(₹ in Crore)</i>
Public Works	7,30.34	...	2,87.65	10,17.99
	10,21.67			10,21.67
Other General Services	24,31.26	...	4,91.24	29,22.50
	18,51.34			18,51.34
Education, Sports, Art and Culture	13,78.01	...	5,31.20	19,09.21
	13,11.07			13,11.07
Health and Family Welfare	14,91.55	...	2,58.84	17,50.39
	12,78.54			12,78.54
Water Supply, Sanitation, Housing and Urban Development	1,08,06.54	...	10,86.94	1,18,93.48
	34,90.39			34,90.39
Information and Broadcasting	13.78	...	...	13.78
	6.50			6.50
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	25,88.39	...	2,53.63	28,42.02
	35,55.63			35,55.63
Social Welfare and Nutrition	1,44.94	...	6.98	1,51.92
	3,11.85			3,11.85
Others	30.53	...	9.54	40.07
	4,83.22			4,83.22
Agriculture and Allied Activities	25,27.94	...	2,16.83	27,44.77
	7,73.00			7,73.00
Rural Development	43,66.54	...	24,79.44	68,45.98
	18,52.76			18,52.76
Irrigation and Flood Control	5,78,36.18	...	83,90.11	6,62,26.29
	10,50,03.19			10,50,03.19
Energy	1,84,90.39	...	...	1,84,90.39
	53,28.53			53,28.53
Industry and Minerals	3,04.91	...	17.20	3,22.11
	20,71.12			20,71.12
Transport	1,02,13.72	...	11,50.96	1,13,64.68
	1,83,11.70			1,83,11.70
General Economic Services	53,80.24	...	7,41.55	61,21.79
	46,99.16			46,99.16
Total - Capital Expenditure	11,87,35.26	...	1,59,22.11	13,46,57.37
	15,13,49.67			15,13,49.67

**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 2020	Amount allocated to Telangana during the year	During the year 2020-2021	As on 31 March 2021
LOANS AND ADVANCES				<i>(₹ in Crore)</i>
Pension and Miscellaneous General Services	1,32.91	...	92.93	2,25.84
	0.65			0.65
Education, Sports, Art & Culture	6.58	...	...	6.58
	2,28.51			2,28.51
Health and Family Welfare	21,60.01	...	3,60.06	25,20.07
	5,62.15			5,62.15
Water Supply, Sanitation, Housing and Urban Development	1,93,62.47	...	45,62.95	2,39,25.42
	2,03,72.50			2,03,72.50
Information and Broadcasting	...	...	...	...
	44.36			44.36
Social Welfare and Nutrition	47,00.00	...	...	47,00.00
	10,56.90			10,56.90
Others	...	...	...	...
	70.47			70.47
Agriculture and Allied Services	19,97.52	...	13,23.63	33,21.15
	8,20.99			8,20.99
Irrigation & Flood Control	6,88.18	...	26,43.03	33,31.21
	1,63.35			1,63.35
Energy	11,33.03	...	6,27.72	17,60.75
	20,30.35			20,30.35
Industry and Minerals	2,76.92	...	2,68.10	5,45.02
	8,62.53			8,62.53
Transport	21,95.04	...	9,63.84	31,58.88
	14,54.92			14,54.92
General Economic Services	3,93.78	...	...	3,93.78
	22.44			22.44
Loans to Government Servants	1,00.57	...	(-)32.35	68.22
	4,00.07			4,00.07
Loans for Miscellaneous Purposes	...	...	...	...
	9.49			9.49
Total - Loans and Advances	3,31,47.01	...	1,08,09.91	4,39,56.92
	2,80,99.68			2,80,99.68
Transfer to Contingency Fund	...	...	...	...
Total - Capital and Other Expenditure	15,18,82.27	...	2,67,32.02	17,86,14.29
	17,94,49.35			17,94,49.35

**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 2020	Amount allocated to Telangana during the year	During the year 2020-2021	As on 31 March 2021
Deduct-				<i>(₹ in Crore)</i>
(i) Contribution from Contingency Fund	...	...	...	...
(ii) Contribution from Miscellaneous Capital Receipts	...	...	...	...
	84,55.98			84,55.98
(iii) Contributions from development funds, Reserve funds etc.	...	...	...	...
Net - Capital and Other Expenditure	15,18,82.27	...	2,67,32.02	17,86,14.29
	17,09,93.37			17,09,93.37
PRINCIPAL SOURCES OF FUNDS-				
Debt -				
Internal Debt of the State Government	18,69,58.82	...	3,74,20.03	22,43,78.85
	(-95.17)			(-95.17)
Loans and Advances from the Central Government	79,98.92	...	21,75.64	1,01,74.56
	14.08			14.08
Small Savings, Provident Fund, etc.	1,09,00.59	...	9,44.58	1,18,45.17

Total Debt -	20,58,58.33	...	4,05,40.25	24,63,98.58
	(-81.09)			(-81.09)
Other Receipts -				
Contingency Fund	45.79	...	4.21	50.00

Reserve Funds	1,20,40.93	...	7,74.46	1,28,15.39

Net Balances under Deposits	2,11,20.91	...	50,79.96	2,62,00.87
	45,03.68			45,03.68
Civil Advances	23.38	...	0.01	23.39
	(-29.63)			(-29.63)
Suspense less Cash Balance Investment Account	4,97.50	...	(-)2,31.99	2,65.51
	(-)2,38.00			(-)2,38.00
Remittances	1,38.07	...	(-)31.94	1,06.13
	(-)3,10.23			(-)3,10.23
Total - Other Receipts	3,38,66.58	...	55,94.71	3,94,61.29
	39,25.82			39,25.82
Total - Debt and Other Receipts	23,97,24.91	...	4,61,34.96	28,58,59.87
	38,44.73			38,44.73

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

(Figures in bold represent un-apportioned amount)

Heads	On 31 March 2020	Amount allocated to Telangana during the year	During the year 2020-2021	On 31 March 2021
				(<i>₹ in Crore</i>)
Deduct -	(-)16,89.15	...	16,83.48	(-)5.67
i) Cash Balance	...	...		...
	1,37,84.66	...	(-)45,86.34	91,98.32
ii) Investments	...	...		...
	22,76,29.40	...	4,90,37.82	27,66,67.22
	38,44.73	...	...	38,44.73

Deduct : Revenue Deficit(-)/Add: Revenue Surplus(+) (-)2,22,98.02

Add : -Amount closed to Government Account ...

Deduct: Inter State Settlement 7.78

Net Provision of Funds 2,67,32.02

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2021 is explained below:

Progressive Net Capital and Other Expenditure 17,86,14.29

Progressive Principal Sources of funds 27,66,67.22

Difference (-)9,80,52.93

The difference of ₹(-)9,80,52.93 Crore is explained below:

Net Revenue Surplus/deficit from 2014-15 to 2020-2021 (-)1,87,63.11

Opening Balances apportioned to Telangana to
end of 31 March 2021 (-)7,86,22.05

Inter State Settlement to end of 2020-2021 (-)6,15.70

Amount closed to Government Account (-)50.00

Proforma Correction to Closing Cash Balance (-)2.07

Total (-)9,80,52.93

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 2021
(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
23,27,10.30	A to D and Part of L (MH 8680 only)	Consolidated Fund	...
	E	Government Account	23, 45,53.41
		Public Debt	(-81.09)
4,39,56.92	F	Loans and Advances	...
2,80,99.68	H	Contingency Fund	
...		Contingency Fund	50.00
...	I	Small Savings Provident Funds etc	1,18,45.17
...	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	38,29.93
		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	89,85.46
73,97.20		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 2021
(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	27,60.19
			2,01.93
...		(ii) Deposits not bearing Interest	2,34,40.68
			43,01.75
(-)23.39		(iii) Advances	...
29.63			
	L	Suspense and Miscellaneous	
18,01.12		Investments	...
...		Other Items (Net)	2,65.51
2,38.00			
...	M	Remittances	1,06.13
3,10.23			
(-)5.67	N	Cash Balance	...
⁽¹⁾ 28,58,36.48		Total	⁽¹⁾ 28,58,36.48

(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 2021 has been arrived at as under:-

		(₹ in Crore)
Dr.	Details	Cr.
19,44,82.39	A. Amount at the Debit of Government Account on 01 April 2020	...
...	B.Receipt Heads (Revenue Account)	10,09,14.36
...	C.Receipt Heads (Capital Account)	...
12,32,12.38	D.Expenditure Heads (Revenue Account)	...
1,59,22.11	E.Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
7.78	G.Inter State Settlement	...
	H.Amount at the debit of Government Account on 31 March 2021	23,27,10.30
33,36,24.66	TOTAL	33,36,24.66

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Telangana for the period 01 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Telangana have been compiled based on the accounts rendered by 33 Treasuries, 29 Forest and 31 Public Works Pay and Accounts Offices, Pension Payment Office - Motigally, 3 State Pay and Accounts Offices and Advice of the Reserve Bank of India. In Telangana, Treasuries compile the accounts from the vouchers (Primary compilation) which, along with vouchers and sub vouchers are then rendered to the Accountant General for Secondary compilation. No accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some book adjustments (**Annexure A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounting period have been reflected in the accounts, but the future pension liability of the Government, 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.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Telangana are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 01 July 2017. During the year 2020-21, the State GST collection was ₹22,190.34 crore compared to ₹23,516.70 crore in 2019-20, registering a decrease of ₹1,326.36 crore (5.64 per cent). This includes Advance Apportionment of IGST amounting to ₹1,528.47 crore. In addition, the State received ₹3,715.08 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹25,905.42 crore.

The State received, compensation of ₹3,103.07 crore on account of loss of revenue arising out of implementation of GST and ₹2,638.00 crore as compensation in lieu of lesser releases under IGST during 2020-21.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2020-21, Government of Telangana incorrectly booked expenditure of ₹1.95 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under **Para 8**.

(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, 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.

(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 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. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure B**.

Similarly, ₹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. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure C**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2020-21, the State Government of Telangana opened six (6) new Sub Heads (under the Revenue Section) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹55.02 crore under the Revenue Section during 2020-21.

(vi) Transfer of funds to Personal Deposit (PD) Accounts: PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, an amount of ₹770.02 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹5.28 crore was credited through challans. This includes ₹43.12 crore transferred in March 2021 from the Consolidated Fund of the State.

This is 5.60 *per cent* of the total credit to PD Accounts during the year, of which, ₹22.09 crore was transferred on the last working day of March 2021.

In terms of Article 126 TS Account Code Vol II of Telangana, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before September every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) by 31 March every year.

Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)							
Opening Balance as on 01 April 2020		Addition during the year 2020-21		Closed/Lapsed/ Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of PD Accounts	Amount	Number of PD Accounts	Amount	Number of PD Accounts	Amount	Number of PD Accounts	Amount
237	42.59	1	775.36	40	640.83	198	177.12

Article 271(iii) (4) of Financial Code Vol. I of Telangana states that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of three (3) years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 52 treasuries out of 138 treasuries conducted during 2020-21 in respect of transactions for the year 2020-21 revealed that PD accounts of 75⁽¹⁾ operators with balance amounting to ₹3.08 crore were lying inoperative for more than three (3) years.

(vii) 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 by debiting Service Heads. In terms of the G.O.Ms. No. 507 (7) dated 10.04.2002, DDOs are required to present Detailed Contingent (DC) 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, and in no case, beyond the period of three months from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 1,716 AC bills amounting to ₹271.05 crore drawn during the year 2020-21, 342 AC bills amounting to ₹49.38 crore (18.22 *per cent*) were drawn in March 2021. DC Bills in respect of a total of 414 AC bills amounting to ₹76.72 crore drawn during 2020-21 were not received as on 30 June 2021. Details of unadjusted AC bills as on 31 March 2021 pending submission of DC bills are given below:

⁽¹⁾ The nature of operation of PD accounts under these 75 PD Administrators could not be ascertained as to whether these pertain to schemes or not.

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2018-19	1271	149.36
2019-20	246	46.45
2020-21	414	76.72
Total	1931	272.53

The major defaulting departments that had not submitted DC bills are Revenue Department (₹128.55 crore), Panchayat Raj & Rural Development Department (₹29.29 crore) and School Education Department (₹6.57 crore). Age wise analysis of AC bills of these Departments is shown in **Annexure D**.

(viii) Utilization Certificates (UCs) for Grants-in-Aid not received:

Rule 211-A of the Telangana Financial Code stipulates that the Utilisation Certificates (UCs) 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 para 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 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.

During the year 2020-21, ₹351.43 crore pertaining to outstanding UCs for the period up to November 2019 were cleared.

The position of outstanding UCs more than 15 months as on 31 March 2021 is given below:

Year ⁽²⁾	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	6	410.34
2019-20	13	428.91
2020-21	36	1,665.23
Total	55	2,504.48

The age wise analysis of pending UCs is shown in **Annexure E**.

⁽²⁾ The year mentioned above relates to "Due year" i.e., after 15 months of actual drawal.

(ix) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 01 September 2004 was ₹12,929.75 crore during the year (excluding expenditure on National Pension System).

(x) 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 paid by the Government during the year 2020-21 are given below:

(₹ in crore)				
Funds/Deposits	Balance on 01 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	269.86	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund i.e. 7.1 per cent	19.16	Nil
State Compensatory Afforestation Deposit	2,609.12	Interest rate adopted as 6 per cent per annum (taking into account the interest rate of RBI for overdrafts to State i.e., Repo Rate 4% +2 %)	156.54	Nil
State Disaster Response Fund	977.67	As per SDRF guidelines, the rate of interest is the rate applicable to overdraft (2.0 percent over W&M interest rate) i.e. 6 per cent under Overdraft regulation Guidelines of the RBI.	58.66	Nil

Non-payment of the interest of ₹234.36 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹234.36 crore.

(xi) Investments: Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E). These were not confirmed by the departments concerned and the investee entities. In 2020-21, the Government of Telangana invested ₹18.92 crore.

Government has received an amount of ₹93.56 crore in 2020-21 as dividend/interest on investment of ₹21,825.87 crore made up to 31 March 2021. Details of Government investment as on 31 March 2021 are given as follows:

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2021
Statutory Corporation	3	1,219.00 205.07
Rural Banks	1	26.96
Government Companies	59	20,066.31 6,557.69
Other Joint Stock Companies and Partnership	15	55.64
Co-operative Institutions & Local Bodies	65	540.56 15,55.85
Total	143	21,825.87 84,01.21⁽³⁾

(xii) **Grants/Loans given to PSUs where accounts are not finalized:** During 2020-21, Government of Telangana issued Loans to 12 PSUs, accounts of which for the year 2019-20 were not finalized till 31 March 2021. Details are given in **Annexure F**.

(xiii) **Guarantees given by the Government:** In terms of FRBM Act of Telangana 2020, the total outstanding Government Guarantees shall not exceed 200 *per cent* of the Total Revenue Receipts of the preceding year. During the year, the amount guaranteed by the State Government was ₹16,489.48 crore. The cumulative guarantees of ₹1,05,006.71 crore as on 31 March 2021 work out to 102.40 *per cent* of the Total Revenue Receipt of the year 2019-20 (₹1,02,543.81 crore) and are within the limits prescribed.

In the absence of a separate Guarantee Act for the State of Telangana, the Guarantee Commission receivable has been calculated only on those Guarantees for which there is an explicit mention of the percentage of commission chargeable in the respective GO. This constituted 76.41 per cent (₹12,600 crore) of the Guarantees given (₹16,489.48 crore) during 2020-21. The state Government was to receive commission of ₹252 crore at the rate of 2 *per cent* on these guarantees. Government received ₹6.00 crore as guarantee commission, which constituted 0.04 *per cent* of the Guaranteed amount (₹16,489.48 crore) during 2020-21. Details are given in **Annexure G**.

(xiv) **Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and

(3) Figures in **bold** represent investments made in undivided State of Andhra Pradesh up to 01 June 2014 and remained un-apportioned.

Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

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 heads of account. During the year 2020-21, the Government of Telangana incurred ₹0.76 crore against the budget allocation of ₹0.82 crore under Major Heads 3435-Ecology and Environment. The expenditure incurred during 2020-21 of ₹0.76 crore, was 0.0006 *per cent* of Revenue Expenditure. Major head wise details of expenditure vis-à-vis Budget are given in **Annexure H**.

(xv) Incomplete projects aged five years and more: As per information received from the State Government, there are 338 incomplete projects under Roads Department, 27 incomplete projects under Bridges Department, 18 incomplete projects under Buildings Department and 71 incomplete projects under Others Department which are aged five years or more. The details of incomplete projects (having original estimated cost of ₹100 crore and above) along with revised cost and escalation in the cost are given in **Annexure I**.

(xvi) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹54,284.10 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xvii) Ways and Means Advances from RBI availed by the Government of Telangana during 2020-21: The Government of Telangana availed Ways and Means Advances amounting to ₹69,453.90 crore from the RBI during 2020-21. They repaid the entire amount of Ways and Means Advances during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹71.29 crore.

(xviii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some 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 statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in **Appendix-XII**.

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

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

As against ₹14,394.66 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Telangana in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹9,730.06 crore. The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹10,294.35 crore (Revenue Expenditure ₹6,751.37 crore and Capital Expenditure ₹3,542.98 crore), which includes expenditure madeout of Central Assistance and the State share for Centrally Sponsored Schemes.

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

As per PFMS portal of CGA, ₹30,305.80 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹45,776.93 crore (including amount transferred through RBI (₹15,073.28 crore) and other sources, (₹397.85 crore) i.e., National Water Development Agency etc.).

The direct transfer of fund to the implementing agencies has increased by 48.94 *per cent* as compared to 2019-20 (₹20,347.57 crore). Details are in **Appendix-VI**.

3. 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 moneys into, and the withdrawal of moneys from, the Contingency Fund of the State of Telangana. The Contingency Fund of the State of Telangana has a corpus of ₹50.00 crore. During the year 2020-21, ₹13.65 crore was drawn from Contingency Fund. The entire amount was recouped during the year. At the end of 2020-21, no amount remained un-recouped. As on 31 March 2021, Contingency Fund had a balance of ₹50.00 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 01-09-2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

The opening balance as on 01 April 2020 was ₹269.86 crore under 8342-117- (Defined Contribution Pension Scheme for Government Employees). During the year 2020-21, total contribution to the Defined Contribution Pension Scheme was ₹1,341.25 crore. This figure includes the Employees' contribution of ₹670.38 crore (including ₹1.18 crore of Employees on Foreign Service and previous year balance of ₹2.39 crore), Government contribution of ₹669.27 crore and Foreign Employer contribution of ₹1.71 crore. The Government transferred

₹669.17 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.⁽⁴⁾

During the year 2020-21, ₹1,324.13 crore was transferred to NSDL/Trustee Bank. The balance amount of ₹286.98 crore is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the scheme.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 9 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹5,418.19 crore. Out of which ₹3,829.93 crore was under interest bearing Reserve Fund and ₹1,588.26 crore under non-Interest-bearing Reserve Fund.

(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’ which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹449.00 crore as Central Government’s share. The State Government’s share during the year is ₹149.67 crore. The State Government transferred ₹598.67 crore (Central share ₹449.00 crore, State share ₹149.67 crore) to the Fund under Major Head 8121-122 SDRF. The State has not received any amount from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)							
Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
977.67	449.00	149.67	Nil	598.67	21.03	1,555.31	Nil

The entire expenditure of ₹21.03 crore incurred on natural calamities was set off (MH 2245-05) against the Fund balance of ₹1,576.36 crore. The balance lying under the Fund at the end of 31 March 2021 was ₹1,555.31 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of moneys collected for undertaking Compensatory Afforestation,

⁽⁴⁾ The difference of ₹0.11 crore between Government contribution and the amount transferred is under investigation

assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year-to-year basis.

During the year 2020-21, an amount of ₹137.97 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 Government has not received any amount from National Compensatory Afforestation Deposit during the year. The expenditure incurred out of the Fund during the year was ₹352.07 crore under MH 2406-04-103. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹2,257.05 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 January 2010. 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. Following are the transactions in the Fund:

(₹ in crore)							
Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)			Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution during the year	Interest during the year				
5,650.73	1,160.90	Nil	467.56	9.30	6,108.99	6,068.52	6108.99 (including the investment of 6068.52)

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2002-03 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2014, stipulates that the State Government decided to contribute 0.5 *per cent* of guarantees outstanding as on 31st December of every year as annual contribution to the fund account.

The total accumulation of the Fund was ₹1,324.92 crore as on 31 March 2021. The entire amount of ₹1,324.92 crore has been invested by RBI.

The details are as under:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (Contribution and Interest)			Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year 2020-21.	Closing balance (31 March 2021)
	Required contribution (0.5% of Total outstanding Guarantees as on 31 March 2020)	Actuals during 2020-21					
		Contribution (0% of Total outstanding Guarantees as on 31 March 2021)	Interest				
1,225.25	525.03	...	100.87	1.20	1,324.92	1,324.92	1,324.92 (which is the invested amount)

Transactions in the Fund are depicted in Statements 21 and 22.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-J**.

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.

(iv) MH 8670 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 2020 was ₹77.03 crore (Credit). During 2020-21, cheques worth ₹33.52 crore were issued, against which ₹36.07 crore was encashed during the year, leaving a closing balance of ₹74.48 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Telangana till 31 March 2021.

(v) Central Road Fund (CRF): Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on

prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹253.29 crore towards CRF and transferred an amount of ₹253.29 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹265.12 crore (includes an amount of ₹11.83 crore available in the Fund to the end of 31 March 2020) from the Fund during the year and there is no closing balance in the fund as on 31 March 2021.

(vi) 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. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Telangana have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2014, under the Act and have constituted Telangana Building & Other Construction Workers Welfare Board in 2014. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹81.94 crore as Labour Cess under Major Head 8443 - Civil Deposits and transferred ₹66.68 crore to the Building and Other Construction Workers Welfare Board. The un-transferred amount under the Major head 8443 - Civil Deposits was ₹15.26 crore as on 31 March 2021.

(vii) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances under these 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	958.15
6216	Loans for Housing	0.41
6425	Loans for Co-operation	30.14
6435	Loans for Other Agricultural Programmes	0.02
6801	Loans for Power Projects	158.83
7610	Loans to Government Servants	10.56
8009	State Provident Funds	639.67
8011	Insurance and Pension Funds	192.90
8121	General and Other Reserve Funds	0.01
8235	General and Other Reserve Funds	0.05
8342	Other Deposits	22.69
8443	Civil Deposits	273.32

8448	Deposits of Local Funds	67.53
8449	Other Deposits	345.31
8550	Civil Advances	23.39

(viii) **Cash Balance:** The Cash balance as on 31 March 2021 as per records of the Accountant General was ₹5.67 crore (Credit) and that reported by the RBI was ₹11.10 crore (Credit). There was a net difference of ₹16.77 crore (Credit). The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)	
Year	Cash Balance
Up to 2015-16	0.02 (Credit)
2016-17	0.30 (Debit)
2017-18	3.10 (Debit)
2018-19	20.43 (Credit)
2019-20	0.04 (Credit)
2020-21	0.32 (Debit)

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) **IGAS 1 - Guarantees given by the Governments:** IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS-1, are on the basis of the information provided by the State Government.

(b) **IGAS 2 - Accounting and classification of Grants-in-aid:** As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS-2. However, an amount of ₹ 0.45 crore towards Grants-in-aid was booked under Capital Heads, which is in violation of the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government.

(c) **IGAS 3 - Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loans and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances

depicted in Statements 7 and 8 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E) amounting to ₹33,046.44 crore involving 16 Departments, recoveries of principal and interest have not been affected during the past several years. There are 6 departments with such loans outstanding for more than 5 years. List of such departments is given in **Annexure K**.

12 Departments sanctioned 54 Government Loans aggregating ₹10,768.14 crore to 17 Autonomous Bodies/PSUs, Authorities, etc. till the end of 31 March 2021, though no repayment had been received from the concerned loanees in respect of previous loans. The previous loans were given during the period varying between 2014-15 and 2019-20 (details in **Annexure L**).

Terms and conditions of repayment of loans have not been settled for loan amounting to ₹75.38 crore to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated. Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹16,730.78 crore was overdue at the end of the year (details in Statement 7, Section 3).

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 4 out of the 38 loanees have confirmed the balances to the end of 31 March 2020 (details in **Annexure M**).

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix -VII of Finance Accounts.

6. Allocation of balances as a result of Re-Organisation of States:

(a) Apportionment of balances:

The Andhra Pradesh Re-Organisation Act, 2014 (RA) provides the manner in which balances are to be apportioned between the successor States of Andhra Pradesh and Telangana with effect from 02 June 2014.

(b) Apportionment of balances under Capital Account, Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous and Remittances:

(₹ in crore)

Sector	Total Un-appportioned amount as on 02 June 2014	Amount appportioned	Apportionment Period	Andhra Pradesh	Telangana	Balance Un-appportioned as on 31 March 2021
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	2,80,99.68	...		...	...	2,80,99.68 ^(*)
I-Small Savings, Provident Fund, etc.	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	Nil
		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	Nil
		2,368.36	2017-18	1,397.36	971.00	
K-Deposits & Advances	17,082.78	12,608.73	2018-19	8,129.84	4,478.89	4,474.05
L-Suspense & Miscellaneous	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		20.55(DR)	
M-Remittances	339.47(DR)	29.24(DR)	2017-18	26.92(DR)	2.32(DR)	310.23(DR)

^(*) Apportionment is yet to commence.

Details of un-appportioned items are given in **Appendix-XIII** of Volume II of the Finance Accounts for the year 2020-21.

7. Disclosure under FRBM Act:

Disclosure under Telangana Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005-: In terms of Section 5 of the Telangana Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Telangana presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	Revenue Surplus: To be maintained	The Government of Telangana had a Revenue Deficit of ₹22,298.02 crore in 2020-21 (2.27 per cent of GSDP)
2	Fiscal deficit shall not exceed 4.75* per cent of GSDP during the period 2020-21	The Fiscal Deficit of ₹49,037.82 crore as per the accounts was 5 per cent of GSDP for 2020-21
3	Outstanding debt expressed as percentage of GSDP shall be less than 25 per cent of GSDP during 2020-21.	The outstanding debt for Government of Telangana (₹2,75,637.64 crore)** was 28.11 per cent of GSDP
4.	Primary Deficit	₹ 32,196.46 crore.

**As per GOI letter dated 17 May 2020, in addition to the normal borrowing limit of 3 per cent of GSDP, Telangana has availed additional borrowing limit of 1.75 per cent of GSDP (unconditional- 0.5 per cent; for fulfilling three of the four reforms- 0.5 per cent; Implementation of One Nation One Ration Card System-0.25 per cent; Ease of doing business reforms -0.25 per cent; Urban Local Body/ Utility reforms-0.25 per cent)*

***This debt does not include ₹ 2,380 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No.F.No. 40(1) PF- S/2021-22 dated 10-12-2021.*

The Fiscal Deficit of ₹ 49,037.82 crore was financed by way of (i) Internal debt (Market borrowing, Loans from Financial Institution etc.) ₹37,420.03 crore, (ii) Loans and Advances from the Central Government ₹2,175.64 crore, (iii) Small Savings, Provident Fund etc. ₹944.58 crore, (iv) Deposit and Advances ₹5,079.97 crore, (v) Contingency Fund ₹421 crore, (vi) Sinking Funds and Reserve Funds ₹774.46 crore, (vii) Suspense & Miscellaneous (-) ₹231.99 crore, (viii) Remittances (-) ₹31.94 crore and (ix) Cash balances less investments ₹2,902.86 crore.

GSDP (Gross State Domestic Product) of Telangana for the year 2020-21 as published by the Directorate of Economics and Statistics, Government of Telangana is ₹9,80,407 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

8. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Telangana 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)
2(ii)	Misclassification between Revenue and Capital Expenditure	Nil	1.95	Nil	Nil
2(x)	Interest Adjustment	Nil	234.36	Nil	234.36
Total (Net) Impact		Nil	236.31	Nil	234.36

ANNEXURE-A

(Refer to in Para 1(ii) at page 66)

STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
A	Periodical Adjustments-				
1	State Government Insurance Fund	1. 8011-00-105-01-000 Insurance and pension Funds	1. 2235-60-902-96-630-631 Social Security and Welfare	13,30,74,772	Amount met from State Government Life Insurance Fund
		2. 8011-00-107-01-000 - Insurance and pension Funds	2. 2235-60-902-97-630-631 - Social Security and Welfare	48,64,006	
2.	Contributory Pension Scheme	2071-01-117-04 Pensions and Other Retirement benefits	8342-117-04-002 Other Deposits	667,99,47,333	Government's contribution towards Defined Contribution Pension Scheme.
3.	Insurance and Pension Funds	2049-03-108-05-450- Interest on State Life Insurance Fund	8011-00-105-01-000 Insurance and pension Funds	314,79,96,711	Interest on Pension & Insurance Fund, etc.
4	Adjustment of Pro rata Charges	1. 2210-06-101-25-97-630/632 Medical and Public Health/Prevention and Control of Diseases ₹4,21,623	2210-80-800-90-630/631 Medical and Public Health	67,89,553	Transfer of repair Charges- Pro-rata adjustment of Vehicle charges
		2. 2211-104-12-97-630/632 -Family Welfare ₹50,80,180			
		3. 2210-01-110-96-630/632 Medical and Public Health/Hospitals and Dispensaries ₹12,87,750			
5	State Employees Group Insurance Funds	2049-03-108-07-450 - Interest on Employees Group Insurance Fund	8011-107-01-003 Insurance and pension Funds	21,53,46,816	Interest on Group Insurance Fund
6	Religious and Charitable Endowment Funds	8235-00-103-01-000 General and Other Reserve Funds	2250-902-90-630/631 - Other Social Services (Religious and Charitable endowments fund)	29,98,87,279	Amounts met from Hindu Charitable Funds

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
7.	General Provident Fund	2049-03-104-04-450 Interest on General Provident Fund ₹450,95,84,762	8009-01-101 & 104 State Provident Funds	453,93,40,207	Interest adjustment on General Provident Fund
		2049-03-104-05-450 - Interest on All India Services Provident Fund ₹2,97,55,445			
8	Sericulture Development Fund	2851-797-04-630/631 Village and Small Industries	8229-106-04 Development and Welfare Funds	12,17,713	Transfer to Sericulture Development Fund
9.	Sericulture Development Fund	8229-00-106-04-000 Development and Welfare Funds	2851-00-797-04-630/631 - Village and Small Industries	12,17,713	Expenditure met from Sericulture Development Fund
10.	State Disaster Response Fund	8121-122-01-001 - General and Other Reserve Funds	2245-05-901-96-630/631 - Relief on account of Natural Calamities	21,03,32,730	Expenditure met from State Disaster Response Fund
11.	Central Road Fund	3054-04-797-25-04-630/631 -Roads and Bridges	8449-00-103 -01-000 - Other Deposits	253,29,00,000	Transfer to Central Road Fund
12.	Central Road Fund	8449-00-103 -01-000 Other Deposits	5054-04-902-25-90-630/631 Capital Outlay on Roads and Bridges	265,12,31,898	Amount met from Central Road Fund
13.	State Compensatory Afforestation fund	8121-129-01-001- State -General and Other Reserve Fund	2406-04-902-96-630-631 Forestry and Wildlife	352,07,35,000	Amount met from State Compensatory Afforestation Fund
B. Other Adjustments					
1.	Lapsed Deposits	8443-00-101-01-000 Revenue Deposits	0075-00-101-01 Miscellaneous General Services	1,86,92,625	Lapsing of Revenue Deposits
2.	Lapsed Deposits	8443-00-103-01-000 Security Deposits	0075-00-101-01 Miscellaneous General Services	3,37,12,650	Lapsing of Security Deposits
3.	Lapsed Deposits	8443-00-105-01-000 Criminal Courts Deposits	0075-00-101-01 Miscellaneous General Services	96,39,824	Lapsing of Criminal courts deposits
4.	Lapsed Deposits	8443-00-106-01-000 Personal Deposits	0075-00-101-01 Miscellaneous General Services	7,59,070	Lapsing of Personal deposits
5.	Lapsed Deposits	8443-00-116-01-000 Labour Act	0075-00-101-01 Miscellaneous General Services	7,13,950	Lapsing of Labour Act Deposits

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
6.	Lapsed Deposits	8443-00-117-01-000 Deposits for work done for Public bodies or private individuals	0075-00-101-01 Miscellaneous General Services	4,80,80,671	Lapsing of deposits relating to Public bodies or private individuals
7.	Lapsed Deposits	8443-00-121-02-000 Deposits made by Candidates for Parliament	0075-00-101-01 Miscellaneous General Services	7,75,000	Lapsing of Deposits in connection with elections
8.	Lapsed Deposits	8443-00-123-01-000 Deposits of Educational Institutions	0075-00-101-01 Miscellaneous General Services	2,89,736	Lapsing of Deposits pertaining to Educational Institutions
9.	Lapsed Deposits	8443-00-800-68-000 Deposits of Telangana Brahmin Samkshema Parishad	0075-00-101-01 Miscellaneous General Services	2,35,132	Lapsing of Deposits relating to Telangana Brahmin Samkshema Parishad
10.	Loans to Govt servants	2075-00-795-04-640 2075-00-795-05-640	7610-00-201-05-000 HBA to Other Officers 7610-00-202-04-001 Motor Car Advance ₹3,99,000 7610-00-202-05-001 Motor Cycle Advance ₹23,000 7610-00-204-12-001 Personal Computer Advance ₹47,000 7610-00-800-10-001 Children's education Advance ₹2,000	15,02,584 4,71,000	Write-off of outstanding balances of HBA (House Building Advance) Write-off of outstanding balances relating to Motor Car Advance, Motor Cycle Advance, Personal Computer Advance and Children's Education Advance

Annexure B

(Refer to Para 2(iv) at page 67)

**STATEMENT OF RECEIPTS SHOWING MAJOR HEAD WISE RECEIPTS UNDER
MH 800 FOR THE YEAR 2020-21****(₹ in Crore)**

Sl No	Major Head	Description	Total Receipts	Receipts booked under Mh 800	Percentage of receipts booked under Mh 800 against Total Receipts
1	0056	Jails	0.09	0.09	100.00
2	0211	Family Welfare	0.12	0.12	100.00
3	0217	Urban Development	6.74	6.74	100.00
4	0235	Social Security and Welfare	2.89	2.89	100.00
5	0435	Other Agricultural Programmes	0.09	0.09	100.00
6	0506	Land Reforms	2.02	2.02	100.00
7	0801	Power	6.56	6.56	100.00
8	1053	Civil Aviation	4.45	4.45	100.00
9	1452	Tourism	0.82	0.82	100.00
10	1456	Civil Supplies	6.74	6.74	100.00
11	0702	Minor Irrigation	5.01	5.00	99.77
12	0515	Other Rural Development Programmes	3.49	3.48	99.64
13	0701	Medium Irrigation	2.13	2.10	98.63
14	0700	Major Irrigation	16.20	15.86	97.94
15	0425	Co-operation	5.47	5.33	97.47
16	0075	Miscellaneous General Services	1,253.65	1,200.51	95.76
17	1054	Roads and Bridges	24.36	23.27	95.53
18	0401	Crop Husbandry	17.16	15.90	92.67
19	0220	Information and Publicity	0.03	0.02	86.51
20	0049	Interest Receipts	33.52	25.64	76.49
21	0058	Stationery and Printing	0.42	0.32	74.49
22	0406	Forestry and Wild Life	27.37	20.11	73.46
23	0059	Public Works	4.16	2.54	61.12
24	0029	Land Revenue	0.50	0.26	51.76

Annexure C

(Refer to Para 2(iv) at page 67)

STATEMENT OF EXPENDITURE SHOWING MAJOR HEAD WISE EXPENDITURE UNDER MH 800 FOR THE YEAR 2020-21

(₹ in Crore)

Sl. No	Major Head	Description	Total Expenditure incurred	Expenditure booked under Minor Head 800	Percentage of expenditure booked under MH 800 against the total expenditure
1	5054	Capital Outlay on Roads and Bridges	1,150.97	1,323.78	115.01
2	2810	New and Renewable Energy	25.45	25.45	100
3	2875	Other Industries	0.93	0.93	100
4	4401	Capital Outlay on Crop Husbandry	0.46	0.46	100
5	4405	Capital Outlay on Fisheries	4.12	4.12	100
6	4070	Capital Outlay on Other Administrative Services	63.37	63.04	99.49
7	2851	Village and Small Industries	313.41	275.98	88.06
8	5475	Capital Outlay on Other General Economic Services	741.55	576.04	77.68
9	2801	Power	9,958.21	7,505.21	75.37
10	2401	Crop Husbandry	16,760.87	12,606.67	75.21
11	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	253.63	161.98	63.86
12	2501	Special Programmes for Rural Development	489.1	311.13	63.61
13	2245	Relief on account of Natural Calamities	3,651.11	2,314.77	63.4

(*) Percentage figure more than 100 is due to recoveries

ANNEXURE D

(Refer to Para 2(vii) at page 68)

Age wise analysis of High pending Departments**(₹in Crore)**

	Upto 2016-17		2017-18		2018-19		2019-20		2020-21		Total	
Department	No of Bills	Amount	No of Bills	Amount	No of Bills	Amount	No of Bills	Amount	No of Bills	Amount	No of Bills	Amount
Panchayat Raj & Rural Development Department	37	3.81	20	0.24	24	1.39	109	3.78	11	20.07	201	29.29
Revenue Department	515	65.54	35	0.06	66	2.47	93	26.21	246	34.27	955	128.55
School Education	44	3.11	12	0.53	15	1.63	7	0.66	1	0.64	79	6.57

Annexure E

(Refer to para 2(viii) page 69)

Age wise analysis of outstanding UCs**(₹ in crore)**

Department	Year	No. of UCs	Amount
Municipal Administration and Urban Development Department	2018-19	6	410.34
	2019-20	13	428.91
	2020-21	36	1,665.23
Total		55	2,504.48

Annexure F
(Refer to para 2(xii) at page 71)
Details of Loans given to PSUs whose accounts are not finalized.

(₹ in crore)

Sl.No.	Loanee Entity	Year upto which Accounts finalized	Amount of Loan in 2020-21
1	Kaleshwaram Irrigation Project Corporation Ltd.	2018-19	1,647.13
2	Telangana State Horticulture Development Corporation	2018-19	300.43
3	TS Industrial Infrastructure Corporation Ltd.	2016-17	268.10
4	TS Police Housing Corporation Ltd.	2018-19	92.93
5	Hyderabad Metro Rail Limited	2015-16	20.00
6	Telangana Drinking Water Supply Corporation Ltd.	2017-18	2,701.48
7	TS Water Resource Infrastructure Development Corporation Ltd.	2018-19	995.91
8	Hyderabad Road Development Corporation	2018-19	75.38
9	TS Transmission Corporation Ltd.	2019-20	252.41
10	TS Power Finance Corporation Ltd.	2019-20	375.31
11	Telangana State Housing Corporation	Accounts not received since inception of State of Telangana	875.06
12	TS Road Transport Corporation	Accounts not received since inception of State of Telangana	400.00
		TOTAL	8,004.14

Annexure G
(Refer to para 2(xiii) of page 71)
Details of Guarantee Commission due

(₹ in crore)

Class / Category of the Institution	Amount of Guarantee given in 2020-21	Commission due (@ 2 per cent)
Power	12,600.00	252.00

ANNEXURE H
(Refer to Para 2(xiv) at page 71)
Expenditure on Ecology and Environment

(₹)

Head of Account	Description	2018-19		2019-20		2020-21	
		Budget (O+S)	Expenditure	Budget (O+S)	Expenditure	Budget (O+S)	Expenditure
3435-03-101-(06)-300/300	Other Contractual Services	17,25,000	15,07,115	1,37,000	1,37,942	...	...
3435-03-101-(06)-300/302	Outsource engagements	0	0	20,45,000	15,41,512	20,45,000	14,96,751
3435-03-101-25-(02)-310/312	Other GIA	1,00,00,000	50,00,000	68,75,000	68,75,000	61,10,000	61,10,000
3435-03-101-12-(07)-310/312	Other GIA	56,00,000	56,00,000	0	0		
Total		1,73,25,000	1,21,07,115	90,57,000	85,54,454	81,55,000	76,06,751
MH 3435 Expenditure (₹ in lakh)		173.25	121.07	90.57	85.54	81.55	76.07
Revenue Expenditure (₹ in lakh)			97,08,307.87		1,08,79,787.60		1,23,21,238.41
Percentage			0.0012		0.0008		0.0006

ANNEXURE I
(Refer para 2(xv) at page 72)
Incomplete Projects Aged Five Years and More

(₹ in crore)

Sl. No	Name of the Project /Work	Estimated Cost	Commencement Year	Revised Cost	Escalation
1	PranahithaProject	38,500	2008-09	1,05,345	66,845
2	Kaleswaram Project				
3	J Chokka Rao Devadula Lift Irrigation Scheme	6,016	2004-05	13,445.44	7,429.44
4	Package of Srisaillam - Gudipally - Mahabunagar	5,953	2015-16	...	...
5	Alimineti Madhava Reddy Srisaillam Left Bank Canal Project	5,811.43	1983-84	8,090	2,278.57
6	Sripada Yellampally Lift Irrigation Scheme	3,177.74	2005-06	5,837.48	2,659.74
7	Indiramma Flood Flow Canal Project from Sriram Sagar Project	2,466	2006-07	9,886.21	7,420.21
8	Tupakulagudem Barrage(P V Narasimha Rao Kanthanapally Sujala Sravanthi Project)	2,121	2013-14	...	...
9	AKBR-Kodandapur, Choutuppal, Bhongir	2,106	2015-16	1,805	0
10	Godavari-kothagudem, Dummugudem (incl Pusur sub segment)	2,082	2015-16	...	...
11	Srisaillam segment	1,800	2015-16	...	...
12	Lower Maner Dam-Manakondur, Husnabad,Huzurabad,Warangal city	1,800	2015-16	...	...
13	Palair segment-17 mdls in Wgl+1Mdl Kmm dists	1,700	2015-16	...	...
14	Komarambheem-Asifabad segment	1,650	2015-16	...	...
15	Sriram Sagar Project-Adilabad segment (including Bhainsa sub segment)	1,530	2015-16	...	...
16	Mahatma Gandhi Kalwakurthy Lift Irrigation Scheme	1,500	2005-06	5,600.57	4,100.57
17	Nagarjuna Sagar Project/Krishna river Miryalaguda-Huzurnagar-Kodad-Suryapet	1,485	2015-16	1,620	135
18	Jawahar Nettempadu Lift Irrigation Scheme	1,428	2005-06	2,331.47	903.47
19	Rajiv Bhima Lift Irrigation Scheme	1,426.2	2005-06	2,509.67	1,083.47
20	Sriram Sagar Project Balkonda – Nizamabad segment	1,350	2015-16	...	...
21	Lower Maner Dam-Manakondur extn- Parkal,Stn Ghanpur, Warangal	1,335	2015-16	...	...
22	Singur - Jukkal, Bhodan, Bansawada and Yellareddy	1,300	2015-16	...	...
23	Sriram Sagar Project- Korutla,Jagtial,Dharmapuri	1,300	2015-16	...	...
24	Narketpally Medarametla express highway	1,196.84	2009-10	...	...
25	Mid Maner Dam-Sircilla, Vemulawada & Choppadandi	935	2015-16	...	...
26	Hyderabad Metropolitan Water Supply and Sewerage Board segment -warangal	840	2015-16	...	...
27	Manthani,Bhupalpalli	835	2015-16	...	...

Sl. No	Name of the Project /Work	Estimated Cost	Commencement Year	Revised Cost	Escalation Cost
28	Sriram Sagar Project Stage-II	830.75	1998-99	1,220.41	389.66
29	Singur-Naryankhed, Andole and Medak	750	2015-16	...	...
30	Jurala segment	700	2015-16	...	...
31	Hyderabad Metropolitan Water Supply and Sewerage Board -Gajwel Project	700	2015-16	...	...
32	Singur-Sangareddy segment	680	2015-16	...	...
33	Yellampally-Peddapally,Ramagundam	650	2015-16	608	...
34	Wyra-Sthupally segment	575	2015-16	...	...
35	Kaleswaram Lift Irrigation Scheme	443	2008-09	632	189
36	Yellampally-Mancherla segment	420	2015-16	450	30
37	Palair-Khammam segment	418	2015-16	...	...
38	Singur-Narsapur segment	345	2015-16	...	...
39	Rehabilitation and Up-gradation of NH-221 from km 121/0 to 165/0 of Vijayawada-Jagdulpur road (AP Border to Rudrampur)	334.82	2015-16	...	...
40	Godavari-Mangapet	290	2015-16	298.89	8.89
41	Komarambheem Project	274.64	2005-06	882.36	607.72
42	Kadem-Khanapur	250	2015-16	220	...
43	Sriram Sagar Project-Adilabad segment (including Bhainsa sub segment)	248	2015-16	...	...
44	Lower Maner Dam-Karimnagar,Ramadugu	240	2015-16	...	...
45	Viable Gap Funding	212.13	2010-11	...	...
46	Lendi Project	202.19	2005-06	263.89	61.7
47	Mid Maner Dam-Sircilla, Vemulawada & Choppadandi	197	2015-16	...	...
48	Warangal Urban Infrastructure Development Scheme for Small and Medium Towns	178.66	2007-08	196.56	17.9
49	Godavari-kothagudem, Dummugudem (-2 sanctions- 160.02+ 8.0)	168.02	2015-16	...	...
50	Palair-Khammam segment	160	2015-16	...	...
51	Hyderabad Metropolitan Water Supply and Sewerage Board -Medchal segment	160	2015-16	...	...
52	Wyra-Sthupally segment	155	2015-16	...	...
53	Singur-Sangareddy segment	150	2014-15	...	...
54	Augmentation-Udaysamudram-Nalgonda-Narketpally-Nakrekal	135	2015-16	254	119
55	Singur-Naryankhed, Andole and Medak	130	2014-15	...	...
56	Peddavagu Jagannathpur Project	124.64	2005-06	244.66	120.02
57	Modikuntavagu Project	124.6	2006-07	...	...
58	Package of Srisailem - Gudipally - Mahabunagar	120	2015-16	...	...
59	Komarambheem-Asifabad segment	115	2015-16	...	...
60	Yellampally-Peddapally,Ramagundam	108	2015-16	150	42

ANNEXURE J
(Refer to Para 4(iii) at page 76)
Significant Outstanding Suspense and Remittance Balances

(₹ in crore)

Name of the Minor Head	2018-19		2019-20		2020-21	
	DR	CR	DR	CR	DR	CR
8658 – Suspense Accounts						
101-Pay and Accounts Office Suspense	250.41	105.80	337.96	233.90	547.13	405.16
Net	144.61 DR		104.06 DR		141.97 DR	
102-Suspense Accounts (Civil)	195.50	412.83	843.88	1035.05	1358.34	1605.59
Net	217.33 CR		191.17 DR		247.25 CR	
109-Reserve Bank suspense Headquarters	5.32	4.87	5.23	1.32	5.22	(-)0.33
Net	0.45 DR		3.91 DR		5.55 DR	
110-Reserve Bank Suspense-Central Accounts Office	6.68	0.14	(-)10.87	12.46	(-)10.88	(-)11.28
Net	6.54 DR		23.33 CR		(-)0.40 CR	
112-Tax Deducted at source (TDS) Suspense	0.01	63.25	(-)0.01	314.30	(-)0.01	92.10
Net	63.24 CR		314.31 CR		92.11 CR	
123- AIS officers Group Insurance Scheme	0.15	0.19	0.17	0.23	0.01	0.09
Net	0.04 CR		0.06 CR		0.08 CR	
8793 – Inter-State Suspense Account	46.17	27.48	73.15	27.54	102.42	29.47
Net	18.69 DR		45.61 DR		72.95 DR	
8782- Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officers						
102 Public Works Remittances	84,681.40	84,477.83	13,236.43	13,236.16	265.55	159.74
Net	203.57(Dr)		203.84(Dr)		309.65(Dr)	
103 Forest Remittances	1,417.87	1,771.15	589.39	623.57	430.33	531.17
Net	353.28(Cr)		387.46(Cr)		488.30(Cr)	

ANNEXURE K
(Refer to Para 5(c) at page 78)
Loans Outstanding for more than 5 Years

(₹ in crore)			
Sl. No.	Name of the Department	Major Head of Account	Outstanding Balance as on 31 March 2021
1	Education (School) Department	6202 Loans for Education, Sports, Art and Culture	6.57
2	Health Department	6210- Loans for Medical and Public Health	2,520.08
3	Municipal Administration and Urban Development Department	6215-Loans for Water Supply and Sanitation	15,620.99
		6217-Loans for Urban Development	2,559.36
4	Housing Department	6216-Loans for Housing	5,669.68
5	Animal Husbandry Department	6403-Loans for Animal Husbandry	2,274.11
6	Transport Department	7053-Loans for Civil Aviation	43.67
		7055-Loans for Road Transport	3,115.2
Total			31,809.66

ANNEXURE L

(Refer to Para 5(c) at page 78)

Fresh loans and advances made during the year to the loanee entities from whom repayments of earlier loans in arrears**(₹ in crore)**

Sl.No.	Loanee Entity	Loans during 2020-21	Outstanding Balance as on 31 March 2021	Earliest period to which arrears relate
1	Aarogyasri Health care trust	360.06	1,978.16	2017-18
2	Hyderabad Metro Rail Limited	20.00	927.00	2014-15
3	Hyderabad Metro Water Supply and Sewerage Board	891.02	7,648.32	2014-15
4	Horticulture Development Corporation	300.43	622.67	2017-18
5	Power Finance Corporation	375.31	1,183.59	2017-18
6	State Housing Corporation	875.06	3,145.41	2014-15
7	Telangana Drinking Water Supply Corporation Ltd	2,701.48	7,972.67	2017-18
8	TS Transmission Corporation	252.41	586.66	2015-16
9	TS Dairy Development Federation Corporation Ltd	90.41	167.46	2018-19
10	TS Fishermen Co-operative Societies Federation Ltd	136.72	286.77	2018-19
11	TS Industrial Infrastructure Corporation	268.10	577.08	2014-15
12	TS Police Housing Corporation	92.93	225.84	2018-19
13	TS Road Development Corporation	563.84	1,110.85	2018-19
14	TS Road Transport Corporation	400.00	2,004.36	2014-15
15	TS Sheep and Goat Development Corporation Federation Ltd	797.31	2,274.11	2017-18
16	Kaleshwaram Irrigation Project Corporation Ltd.	1,647.13	1,974.07	2019-20
17	TS Water Resource Infrastructure Development Corporation	995.91	1,357.14	2019-20
Total		10,768.14	34,042.16	

Annexure M

(Refer to Para 5(c) at page 78)

List of Loanee entities- Acceptance of balances received/not received as on 31 March 2020

SL.No.	Loanee Entity	Received or Not Received
1	TS Police Housing Corporation	Not received
2	Sports Authority of Telangana	Received
3	Aarogyasri Health Care Trust	Not received
4	TS Health Medical Housing and Infrastructure Development Corporation	Not received
5	Telangana State Vaidya Vidhana Parishad	Not received
6	Hyderabad Metro Water Supply and Sewerage Board	Not received
7	Telangana Drinking Water Supply Corporation Ltd	Not received
8	Weaker Section Housing Programme	Not received
9	State Housing Corporation	Not received
10	Telangana State Rajiv Swagruha Corporation Ltd.	Not received
11	Telangana State Police Housing Corporation (TSPHRC)	Not received
12	Hyderabad Metro Development Authority	Not received
13	Hyderabad Metro Rail Limited	Not received
14	Scheduled Castes Development Corporation	Not received
15	TS Scheduled Tribes Co-operative Finance Corporation (TRICOR)	Received
16	TS Sheep and Goat Development Co-operative Federation Ltd	Not received
17	TS Dairy Development Corporation Federation Ltd	Not received
18	TS Fishermen Co-operative Societies Federation Limited	Not received
19	TS Power Finance Corporation Ltd (TSPFCL).	Not received
20	TS Transmission Corporation Ltd (TS TRANSCO).	Not received
21	Co-Operative Sugar Factories	Not received
22	Nizamabad Co-Operative. Sugar Factory Ltd.	Not received
23	Sirpur Paper Mills	Not received
24	Horticulture Development Corporation	Not received
25	Handicrafts Development Corporation	Not received
26	TS Industrial Infrastructure Corporation	Not received
27	TS Leather Industries Promotion Corporation (TSLIPCO).	Received
28	TS Aviation Academy	Not received
29	TS Road Development Corporation	Not received
30	TS Road Transport Corporation	Not received
31	TS Civil Supplies Corporation Ltd	Received
32	Hyderabad Road Development Corporation	Not received
33	Kaleshwaram Corporation	Not received
34	TS Water Resource Infrastructure Development Corporation	Not received
35	Integrated Co-operative Development Project (NCDC)	Not received
36	Middle Income Group Schemes (MIGH SCHEMES)	Not received
37	TS Generation Company (TS GENCO).	Not received
38	TS Market Federation (TS MARKFED).	Not received



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