



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

# Finance Accounts Volume - I 2024-25



Government of Telangana



**GOVERNMENT OF TELANGANA**

**FINANCE ACCOUNTS**

**2024-25**

**VOLUME-I**



**TABLE OF CONTENTS**  
(Both volumes contain contents of each other)

	<b>Subject</b>	<b>Pages</b>
	<b>Volume-I</b>	
	• Table of Contents	(i)-(iii)
	• Report of the Comptroller and Auditor General of India on audit of the Finance Accounts of the Government of Telangana	(v)-(vii)
	• Guide to the Finance Accounts	1-7
1	Statement of Financial Position	8-9
2	Statement of Receipts and Disbursements	10-12
	Annexure-Cash Balances and Investments of Cash Balances	13-15
3	Statement of Receipts (Consolidated Fund)	16-20
4	Statement of Expenditure (Consolidated Fund)	21-27
5	Statement of Progressive Capital Expenditure	28-38
6	Statement of Borrowings and other Liabilities	39-46
7	Statement of Loans and Advances given by the Government	47-53
8	Statement of Investments of the Government	54
9	Statement of Guarantees given by the Government	55
10	Statement of Grants-in-aid given by the Government	56-57
11	Statement of Voted and Charged Expenditure	58
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	59-62
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	63-66
	• Notes to Finance Accounts	67-90

	<b>Subject</b>	<b>Pages</b>
	<b>Volume –II</b>	
	<b>Part I</b>	
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads	92-118
15	Detailed Statement of Revenue Expenditure by Minor Heads	119-173
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	174-376
17	Detailed Statement of Borrowings and Other Liabilities	377-402
18	Detailed Statement of Loans and Advances given by the State Government	403-436
19	Detailed Statement of Investments of the Government	437-465
20	Detailed Statement of Guarantees given by the Government	466-471
21	Detailed Statement on Contingency Fund and Other Public Account transactions	472-491
22	Detailed Statement on Investment of Earmarked Funds	492-495
	<b>Part II</b>	
	Appendix I Comparative Expenditure on Salary	497-503
	Appendix II Comparative Expenditure on Subsidy	504-508
	Appendix III Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	509-550
	Appendix IV Details of Externally Aided Projects	551-553
	Appendix V Expenditure on Schemes	
	A. Budget/Release/Expenditure under Centrally Sponsored Schemes (including Central Assistance, Special Assistance, etc.), Finance Commission Grants and Other Transfers	554-567
	B. State Schemes	568-573

	<b>Subject</b>	<b>Pages</b>
	Appendix VI Direct transfer of Central Scheme funds to Implementing Agencies in the State (Funds routed outside State Budgets)(Un-audited Figures)	574-577
	Appendix VII Acceptance and Reconciliation of Balances	578-579
	Appendix VIII Financial Results of Irrigation Schemes	580-591
	Appendix IX Commitments of the Government- List of Incomplete Capital Works	592-700
	Appendix X Maintenance Expenditure with segregation of Salary and Non-Salary portion	701-707
	Appendix XI Major Policy Decisions of the Government during the year or New Schemes proposed in the Budget	708-710
	Appendix XII Committed Liabilities of the Government	711
	Appendix XIII Re-organisation of the States – Items for which allocation of balances between/among the States has not been finalized.	712-717



# **Report of the Comptroller and Auditor General of India**

## **Audit of the Finance Accounts of the Government of Telangana**

### **Opinion**

The Finance Accounts of the Government of Telangana for the year ended 31 March 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Telangana for the year 2024-25.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Telangana being presented separately for the year ended 31 March 2025.

### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Telangana are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Telangana for compilation and preparation of the Finance Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Office of the Principal Accountant General (Accounts and Entitlements) of Telangana functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.



The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Telangana and the statements received from the Reserve Bank of India.

Statements (8, 9, 19 and 20) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Telangana and the Union Government who are responsible for such information.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

### **Emphasis of Matter**

I want to draw attention to:

The Government of Telangana in the budget document for the year 2025-26 disclosed Off-Budget borrowings of ₹1,17,109 crore outstanding as on 28 February 2025, raised by the SPVs/ Corporations/ Institutions but being serviced by the Government. This amount is not included in the total liabilities of the State.

The total outstanding debt of the State Government (Public Debt and Public Account Liabilities) including off-budget borrowings constituted 34.29 *per cent* of GSDP (as against 27.15 *per cent* excluding off-budget borrowings) which exceeded the ceiling of 32.80 *per cent*, prescribed in the Medium –Term Fiscal Policy Statement of the State Government.

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

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



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

**Date: 24 DEC 2025**

**Place: New Delhi**



**A. Broad Overview of the Structure of Government Accounts**

1. The Finance Accounts of the State of Telangana present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.

2. The Accounts of the Government are kept in the following three parts:

**Part I: Consolidated Fund:** This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

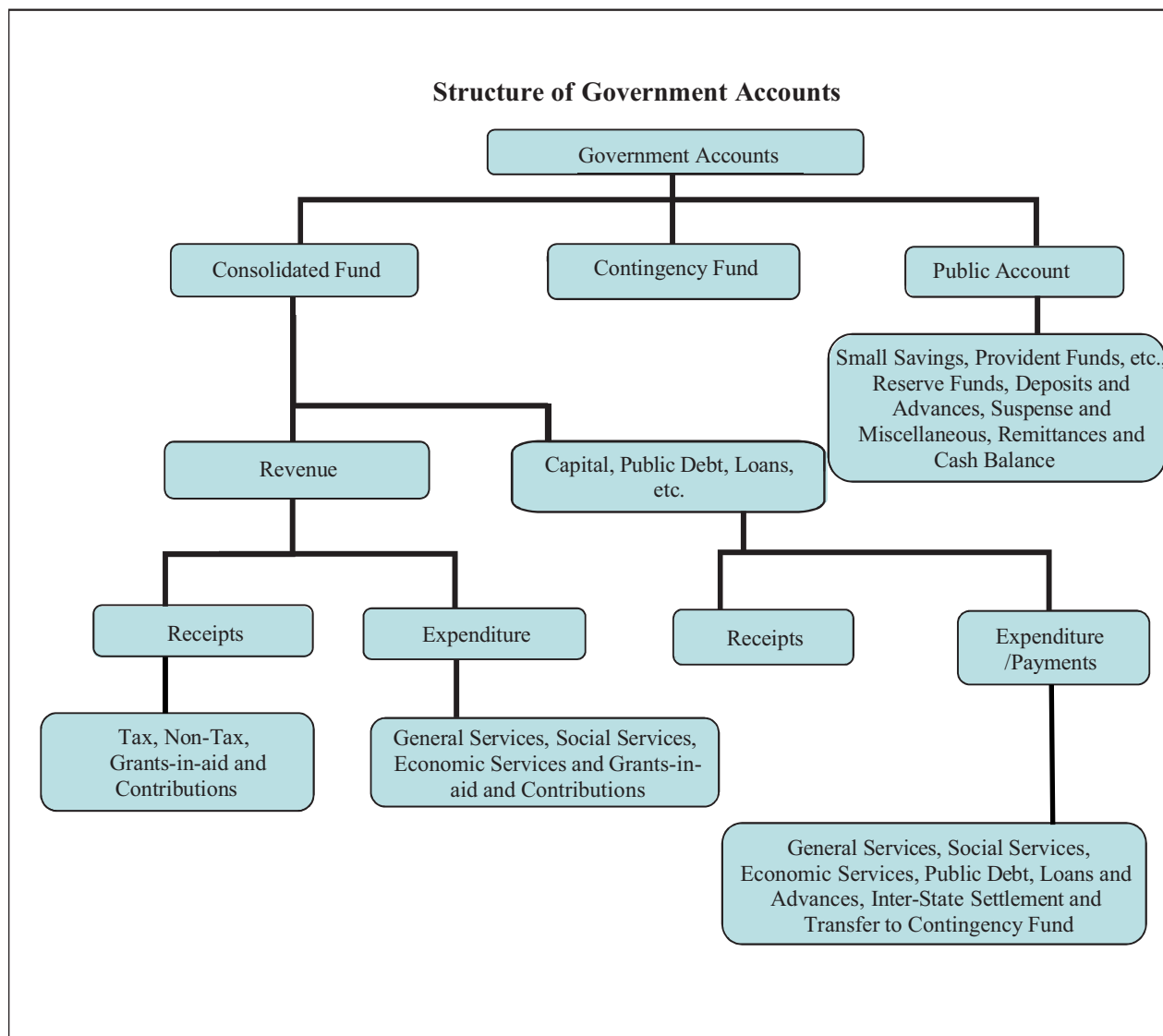
**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Telangana for 2024-25 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 such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2025).

<b>0005 to 1606</b>	<b><i>Revenue Receipts</i></b>
<b>2011 to 3606</b>	<b><i>Revenue Expenditure</i></b>
<b>4000</b>	<b><i>Capital Receipts</i></b>
<b>4016 to 7810</b>	<b><i>Capital Expenditure (including Public Debt, Loans and Advances)</i></b>
<b>7999</b>	<b><i>Appropriation to the Contingency Fund</i></b>
<b>8000</b>	<b><i>Contingency Fund</i></b>
<b>8001 to 8999</b>	<b><i>Public Account</i></b>

5. A pictorial representation of the structure of accounts is given below:



**B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

- 1. Statement of Financial Position:** This Statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
- 10. Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

#### **Notes to Finance Accounts and Significant Accounting Policies**

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

**Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.**

#### **Part I of Volume II**

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

## **Part II of Volume II**

**Part II contains 13 Appendices** on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

### C. Ready Reckoner:

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10		III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

## 1. STATEMENT OF FINANCIAL POSITION

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

(₹ in Crore)

Assets <sup>(1)</sup>	Reference (Sl.No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement		
<b>Cash</b>			9,975.02	9,282.50
(i) Cash in Transit and Local Remittances		Annexure to St. No.2	...	...
(ii) Departmental Balances		21	<b>0.90</b>	<b>0.90</b>
(iii) Permanent Imprest		21	0.47 <b>1.44</b>	0.40 <b>1.44</b>
(iv) Cash Balance Investments		21	...	...
(v) Deposits with Reserve Bank of India & Other Banks		Annexure to St. No.2	5.65	(-)1.46
(vi) Investments from Earmarked Funds		22	9,968.90	9,283.56
<b>Capital Expenditure</b>			2,61,401.42	2,25,329.91
(i) Investments in shares of Companies, Corporations etc.		8 & 19	68,342.03 <b>8,401.21</b>	49,731.74 <b>8,401.21</b>
(ii) Other Capital Expenditure		5 & 16	1,93,059.39 <b>1,42,948.46</b>	1,75,598.17 <b>1,42,948.46</b>
<b>Contingency Fund (un-recouped)</b>	Para 4	21	...	0.70
<b>Loans and Advances</b>	Para 3(xiii)	7 & 18	83,153.24 <b>28,099.68</b>	79,823.00 <b>28,099.68</b>
<b>Advances with departmental officers</b>		21	(-)23.42 <b>29.63</b>	(-)23.42 <b>29.63</b>
<b>Suspense and Miscellaneous Balances(Net)</b> <sup>(2)</sup>		21	... <b>235.66</b>	... <b>235.66</b>
<b>Remittance Balances</b>		21	... <b>310.23</b>	... <b>310.23</b>
<b>Cumulative excess of expenditure over Receipts</b> <sup>(3)</sup>			1,05,197.94	100,687.00
<b>Total</b>			<b>4,59,704.20</b> <sup>(4)</sup>	<b>4,15,099.69</b> <sup>(4)</sup>

1. The figures of assets and liabilities are cumulative figures. Please also see para 1(v) in the section 'Notes to Finance 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 are shown separately above.

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. Figures exclude un-apportioned balances which are shown in **bold**

## 1. STATEMENT OF FINANCIAL POSITION- Concl'd.

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

				(₹ in Crore)	
Liabilities	Reference (Sl.No.)		As on 31 March 2025	As on 31 March 2024	
	Notes to Finance Accounts	Statement			
<b>Borrowings (Public Debt)</b>			3,91,881.05 <sup>(1)</sup>	3,50,520.39	
			<b>(-81.09)</b>	<b>(-81.09)</b>	
(i) Internal Debt		6 & 17	3,78,584.81	3,32,463.23	
			<b>(-95.17)</b>	<b>(-95.17)</b>	
Market Loans		6 & 17	3,57,637.07	3,14,545.68	
Ways and Means Advances from RBI		6 & 17	5,841.95	999.62	
Compensation and other Bonds		6 & 17	6,246.06	7,138.34	
Loans from Financial Institutions		6 & 17	5,555.99	5,528.00	
			<b>(-6.97)</b>	<b>(-6.97)</b>	
Special Securities issued to NSSF		6 & 17	3,895.86	4,723.16	
Other Loans		6 & 17	(-)592.12	(-)471.57	
			<b>(-88.20)</b>	<b>(-88.20)</b>	
(ii) Loans and Advances from Central Government		6 & 17	13,296.24 <sup>(1)</sup>	18,057.16	
			<b>14.08</b>	<b>14.08</b>	
Non-Plan Loans		6 & 17	3.91	5.85	
			<b>1.75</b>	<b>1.75</b>	
Loans for State Plan Schemes		6 & 17	2,398.59	4,875.42	
Loans for Central Plan Schemes		6 & 17	...	...	
			<b>3.59</b>	<b>3.59</b>	
Loans for Centrally Sponsored Plan Schemes		6 & 17	...	...	
Other Loans for States/Union Territory with legislature schemes		6 & 17	10,893.74 <sup>(1)</sup>	13,175.89	
			<b>8.74</b>	<b>8.74</b>	
<b>Contingency Fund (Corpus)</b>	Para 4	21	50.00	50.00	
<b>Liabilities on Public Account</b>			67,773.15	64,529.31	
			<b>4,503.68</b>	<b>4,503.68</b>	
(i) Small Savings, Provident Funds, etc.		6, 17 & 21	19,090.52	16,861.59	
(ii) Deposits		6, 17 & 21	31,904.54	32,086.84	
			<b>4,503.68</b>	<b>4,503.68</b>	
(iii) Reserve Funds	Para 5(ii)(A)&(B)	6, 21 & 22	14,586.18	13,479.21	
(iv) Remittance Balances		21	295.78	240.00	
(v) Suspense and Miscellaneous Balances(Net)		21	1,896.13	1,861.67	
<b>Cumulative excess of receipts over Expenditure</b>			...	...	
<b>Total</b>			<b>4,59,704.20<sup>(2)</sup></b>	<b>4,15,099.69<sup>(2)</sup></b>	

(1) Balance decreased by ₹5,009.40 crore due to Prior period Adjustments on account of repayment of back to back loan by Central Government.

(2) Figures exclude un-apportioned balances which are shown in bold

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
<b>Part-I Consolidated Fund</b>					
<b>Section-A : Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,67,804.32</b>	<b>1,69,293.36</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>1,77,224.37</b>	<b>1,68,514.10</b>
<b>Tax Revenue (raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,09,233.22</b>	<b>1,11,798.13</b>	Salaries <sup>(1)</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	30,189.45	27,883.81
<b>Non-tax Revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>23,607.77</b>	<b>23,819.50</b>	Subsidies <sup>(1)</sup> <i>(Ref. Statement 4-B &amp; Appendix-II)</i>	15,553.14	9,410.51
Interest Receipts <i>(Ref. Statement 3 &amp; 14)</i>	27.10	29.21	Grants-in-Aid <sup>(1,2)</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	74,271.12	76,773.18
Others <i>(Ref. Statement 3 &amp; 14)</i>	23,580.67	23,790.29	<b>General Services</b> <i>(Ref, Statement 4 &amp; 15)</i>	<b>48,418.40</b>	<b>44,788.14</b>
<b>Share of Union Taxes/Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>27,050.25</b>	<b>23,742.04</b>	Interest Payment & Service of Debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	27,802.52	24,347.19
			Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	16,942.31 <sup>(3)</sup>	16,834.83
			Others <i>Ref. Statement 4-B)</i>	3,673.57	3,606.12
			<b>Social services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>7,205.05</b>	<b>7,814.56</b>
			<b>Economic services</b> <i>(Ref, Statement 4-A &amp; 15)</i>	<b>1,587.21</b>	<b>1,843.90</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>7,913.08</b>	<b>9,933.69</b>	<b>Compensation and assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	...	...
<b>Revenue Deficit</b>	9,420.05	...	<b>Revenue Surplus</b>	...	779.26

- (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.
- (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'.
- (3) Excludes GIA paid towards obsequies charges ₹7.86 crore paid to pensioners classified under Major Had 2071

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in Crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
<b>Section-B :Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	...	...	<b>Capital Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 16)</i>	<b>36,071.51<sup>(1)</sup></b>	<b>43,917.61</b>
			Salaries <sup>(2)</sup> <i>(Ref. Statement 4-B &amp; App.-I)</i>	756.37	640.16
			General Services <i>(Ref. Statement 4-A &amp; 16)</i>	522.66	864.69
			Social Services <i>(Ref. Statement 4-A &amp; 16)</i>	6,732.15	9,115.89
			Economic Services <i>(Ref. Statement 4-A &amp; 16)</i>	28,060.33	33,296.87
<b>Recoveries of Loans and Advances</b> <i>(Ref. Statement 3, 7 &amp; 18)</i>	<b>1,524.89<sup>(3)</sup></b>	<b>35.97</b>	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	<b>4,855.13</b>	<b>6,860.78</b>
General Services <i>(Ref. Statement 7 &amp; 18)</i>	...	...	General Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	...	...
Social Services <i>(Ref. Statement 7 &amp; 18)</i>	1,481.56	...	Social Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	3,399.74	2,463.04
Economic Services <i>(Ref. Statement 7 &amp; 18)</i>	...	...	Economic Services <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	1,410.72	4,291.75
Loans to Govt. Servants <i>(Ref. Statement 7 &amp; 18)</i>	43.33	35.97	Others <i>(Ref. Statement 7)</i>	44.67	105.99
<b>Public Debt Receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	<b>1,89,070.85</b>	<b>1,50,574.05</b>	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	<b>1,42,700.80</b>	<b>1,09,616.67</b>
Internal Debt (Market Loans etc.) <i>(Ref. Statement 3, 6 &amp; 17)</i>	1,86,343.61	1,48,625.71	Internal Debt (Market Loans etc.) <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	1,40,222.03 <sup>(4)</sup>	1,09,291.97
Loans from GOI <i>(Ref. Statement 3, 6 &amp; 17)</i>	2,727.24	1,948.34	Loans from GOI <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	2,478.77	324.70
<b>Net of inter-state Settlement</b>	...	...	<b>Net of inter-state Settlement</b>	<b>100.26</b>	<b>13.96</b>
<b>Appropriation to the Contingency Fund</b>	...	...	<b>Appropriation to the Contingency Fund</b>	...	...
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>3,58,400.06</b>	<b>3,19,903.38</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>3,60,952.07</b>	<b>3,28,923.12</b>
<b>Fiscal Deficit <sup>(a)</sup></b>	48,922.06	49,977.12	<b>Fiscal Surplus</b>	...	...
<b>Deficit in Consolidated Fund</b>	2,552.01	9,019.72	<b>Surplus in Consolidated Fund</b>	...	...

(a) Fiscal Deficit = (Revenue Expenditure + Capital Expenditure + Loans and Advances disbursed + Inter-state Settlement + Appropriation to Contingency Fund) - (Revenue Receipts + Misc. Capital Receipts + Recovery of Loans and Advances + Inter-state Settlement)

(1) Includes an amount of ₹0.21 crore incurred under Grants-in-Aid.

(2) Salaries directly attributed to Capital Works.

(3) This figure includes irrecoverable loans written-off to the extent of ₹0.06 crore.

(4) Includes National Small Saving Fund payment of ₹827.30 crore.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- Concl'd.

(₹ in Crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
<b>Part-II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>0.70</b>	...	<b>Contingency Fund</b>	...	<b>0.70</b>
<b>Part-III Public Account <sup>(1)</sup></b>					
Small Savings <i>(Ref. Statement 6 &amp; 21)</i>	3,502.76	3,468.22	Small Savings <i>(Ref. Statement 6 &amp; 21)</i>	1,273.84	1,568.37
Reserves & Sinking Funds <i>(Ref. Statement 6 &amp; 21)</i>	1,749.04	2,368.78	Reserves & Sinking Funds <i>(Ref. Statement 6 &amp; 21)</i>	1,327.42	1,761.30
Deposits <i>(Ref. Statement 6 &amp; 21)</i>	84,144.66	74,218.13	Deposits <i>(Ref. Statement 6 &amp; 21)</i>	84,326.95	70,504.71
Advances <i>(Ref. Statement 21)</i>	0.00	0.02	Advances <i>(Ref. Statement 21)</i>	...	...
Suspense & Misc. <sup>(2)</sup> <i>(Ref. Statement 21)</i>	2,714.46	9,721.21	Suspense & Misc <i>(Ref. Statement 21)</i>	2,680.07	6,940.77
Remittances <i>(Ref. Statement 21)</i>	71.49	79.53	Remittances <i>(Ref. Statement 21)</i>	15.72	96.55
<b>Total Receipts - Public Account</b> <i>(Ref. Statement 21)</i>	<b>92,182.41</b>	<b>89,855.89</b>	<b>Total Disbursements -</b> <i>(Ref. Statement 21)</i>	<b>89,624.00</b>	<b>80,871.70</b>
Deficit in Public Account	...	...	Surplus in Public Account	2,558.41	8,984.19
<b>Opening Cash Balance</b>	<b>(-1.46)</b>	<b>34.78</b>	<b>Closing Cash Balance</b>	<b>5.65</b>	<b>(-1.46)</b>
Increase in cash Balance	7.11	...	Decrease in Cash Balance	...	36.24

(1) For details please refer to Statement No. 21 in Volume -II

(2) "Suspense and Miscellaneous" includes "Other Accounts" such as Cash Balance Investment Account (Major Head 8673) etc. Details given in Statement in 21 in Volume II

## ANNEXURE - CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2025	On 31 March 2024
	<i>(₹ in crore)</i>	
<b>(a) General Cash Balances-</b>		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	5.65	(-)1.46
3. Deposits with other Banks	...	...
4. Remittances in Transit	...	...
<b>Total</b>	5.65	(-)1.46
5. Investments held in Cash Balance Investment Account (Major Head 8673)	...	...
<b>Total- (a)</b>	5.65	(-)1.46
<b>(b) Other Cash Balances and Investments</b>		
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	0.47	0.40
3. Investment out of Earmarked Funds	9,968.90	9,283.56
<b>Total-(b)</b>	9,969.37	9,283.96
<b>Total-(a) +(b)</b>	9,975.02	9,282.50

There was a net difference of ₹4.91 crore (Debit) between the figures reflected in the accounts as ₹6.55 crore (Debit) and that intimated by the Reserve Bank of India as ₹1.64 crore (Credit), in respect of Deposits with Reserve Bank included in the Cash Balance. The difference was mainly due to delays in reporting by Agency Banks. The difference is under reconciliation.

	Debit	Credit	<i>(₹ in crore)</i>
i) Difference as on 31 March 2025	6.55	1.64	4.91 DR

## ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES - Contd.

### 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/Overdraft from time to time.

For arriving at the daily cash balance<sup>(1)</sup> 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<sup>(2)</sup>.

(b) The Operative limit of Special Drawing Facility of Government of Telangana was ₹4,966.69 crore as on 31 March 2025. The limit for Ways and Means advances for the state was ₹2,407.00 crore as on 31 March 2025.

**Without resorting to Special Drawing Facility, Ways and Means Advance and Overdraft from Reserve Bank of India, the State Government maintained the minimum Cash Balance with the Bank on 02 days from 01 April 2024 to 31 March 2025.**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2024 to 31 March 2025 is given below:

(i)	Number of days on which the minimum balance was maintained without taking any advance	02
(ii)	Number of days on which the minimum balance was maintained by taking Special Drawing Facility (SDF) alone	65
(iii)	Number of days on which the minimum balance was maintained by taking Ways and Means Advance (WMA) after exhausting SDF.	175 <sup>(3)</sup>
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken.	...
(v)	Number of days on which overdrafts (OD) were taken, after exhausting both	123 <sup>(4)</sup>

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2025 but worked out by 15 April 2025 and not simply the daily Balance on 31 March.

(2) An amount of ₹256.95 crore was paid towards interest on Special Drawing Facility/Ways and Means Advances/Overdraft during the year 2024-25.

(3) Indicates also the days on which SDF has been availed.

(4) Indicates also the days on which SDF and W&M have been availed.

**ANNEXURE - CASH BALANCES AND INVESTMENT OF CASH BALANCES - Concl'd.**  
**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 <sup>(1)</sup>		Overdraft <sup>(2)</sup>	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April 2024	6	746.78	15	4,742.63	8	2,719.98
May 2024	1	1,475.78	20	7,282.18	9	2,875.30
June 2024	1	124.80	13	6,589.40	16	3,778.40
July 2024	16	10,816.07	15	2,999.40	0	0.00
August 2024	6	4,351.34	15	6,589.38	10	3,391.84
September 2024	0	0.00	13	2,362.41	17	4,596.87
October 2024	12	1,955.16	17	4,784.04	2	1,630.52
November 2024	7	2,630.97	12	4,139.02	11	1,181.61
December 2024	7	2,355.34	9	3,682.49	15	3,748.25
January 2025	6	3,227.99	17	8,612.82	8	2,081.03
February 2025	0	0.00	13	6,574.43	15	5,381.41
March 2025	3	46.02	16	5,830.26	12	6,072.10
<b>Total</b>	<b>65</b>	<b>27,730.25</b>	<b>175</b>	<b>64,188.46</b>	<b>123</b>	<b>37,457.31</b>

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

*(₹ in crore)*

	Balance as on 01 April 2024	Purchases	Sales	Balance on 31 March 2025	Interest realised
Short-term investments- Government of India	...	1,062.66	1,062.66	...	...
Treasury Bills					
<b>Total</b>	...	1,062.66	1,062.66	...	...

(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)

(₹ in Crore)

Description	Actuals	
	2024-25	2023-24
<b>I. Tax and Non Tax Receipts</b>		
<b>A. Tax Revenue-</b>		
<b>A.1 Own Tax Revenue-</b>	<b>1,09,233.23</b>	<b>1,11,798.13</b>
State Goods and Services Tax(SGST)	42,443.10	39,295.04
Other Taxes on Income and Expenditure	886.99	810.98
Land Revenue	0.95	0.35
Stamps and Registration Fees	8,473.21	14,295.56
Taxes on Immovable property other than Agricultural land	1.06	1.74
State Excise	18,603.66	20,298.89
Taxes on Sales, Trade etc.	31,815.89	29,989.55
Taxes on Vehicles	6,992.31	7,094.82
Taxes on Goods and Passengers	0.43	(-)-7.67
Taxes and Duties on Electricity	15.47	17.11
Other Taxes and Duties on Commodities and Services	0.16	1.76
<b>A.2 Share of net proceeds of Taxes-</b>	<b>27,050.25</b>	<b>23,742.04</b>
Central Goods and Services Tax (CGST)	7,900.36	7,205.39
Corporation Tax	7,675.68	7,126.34
Taxes on Income other than Corporation Tax	9,788.70	8,229.93
Customs	1,376.24	831.99
Union Excise Duties	264.90	314.86
Service Tax	0.86	4.43
Other Taxes and Duties on Commodities and Services	43.51	29.10
<b>Total - A</b>	<b>1,36,283.48</b>	<b>1,35,540.17</b>

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

(₹ in Crore)

Description	Actuals	
	2024-25	2023-24
<b>I. Tax and Non Tax Receipts</b>		
<b>B. Non-Tax Revenue-</b>		
Miscellaneous General Services	16,771.98	16,478.33
Coal and Lignite	2,874.03 <sup>(1)</sup>	...
Non-ferrous Mining and Metallurgical Industries	2,528.19 <sup>(1)</sup>	5,439.54
Medical and Public Health	305.70	239.67
Education, Sports, Art and Culture	178.09	388.90
Police	168.34	153.58
Other Administrative Services	136.49	142.75
Dividends and Profits	125.72	114.59
Urban Development	105.85	265.87
Labour and Employment	81.72	54.18
Civil Aviation	68.40	68.15
Forestry and Wild Life	51.55	32.20
Other General Economic Services	44.42	43.24
Interest Receipts	27.10	29.21
Public Works	26.46	8.32
Civil Supplies	22.30	14.66
Minor Irrigation	20.14	12.77
Contributions and Recoveries towards Pension and other Retirement Benefits	12.98	12.11
Major Irrigation	7.98	7.16
Other Social Services	6.43	18.38
Power	5.86	11.29
Co-operation	5.78	6.77
Crop Husbandry	4.17	85.89

(1) Royalty pertaining to "Coal & Lignite", which was initially booked under MH - '0853' has been transferred to MH - '0803' during 2024-25.

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

(₹ in Crore)

Description	Actuals	
	2024-25	2023-24
<b>I. Tax and Non Tax Receipts</b>		
<b>B. Non-Tax Revenue-Concl.</b>		
Other Rural Development Programmes	3.95	35.06
Land Reforms	3.92	3.52
Social Security and Welfare	3.35	3.58
Tourism	3.21	4.14
Roads and Bridges	2.22	1.83
Medium Irrigation	2.12	3.34
Industries	1.85	1.18
Housing	1.85	76.35
Water Supply and Sanitation	1.38	2.81
Animal Husbandry	1.25	0.41
Village and Small Industries	1.10	0.19
Fisheries	0.98	1.32
Stationery and Printing	0.48	0.36
Jails	0.22	0.23
Family Welfare	0.15	0.31
Information and Publicity	0.05	0.02
Public Service Commission	...	57.28
<b>Total - B</b>	<b>23,607.76</b>	<b>23,819.49</b>

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

₹ in Crore)

Description	Actuals	
	2024-25	2023-24
<b>II. Grants from Government of India</b>		
<b>C. Grants-in-Aid from Government of India</b>		
<b>Grants-in-aid from Central Government</b>		
<b>Centrally Sponsored Schemes</b>	<b>5,302.90</b>	<b>5,966.43</b>
Central Assistance/Share	5,302.90	5,890.45
Externally Aided Projects-Grants for Centrally Sponsored Schemes	...	75.98
<b>Finance Commission Grants</b>	<b>1,588.70</b>	<b>2,924.42</b>
Grants for Rural Local Bodies	...	1,424.18
Grants for Urban Local Bodies	691.96	915.44
Grants in aid for State Disaster Response Fund	416.80	584.80
Grant in Aid for State Disaster Mitigation Fund	75.00	...
Grants for Health Sector	404.94	...
<b>Other Transfer/Grants to States/Union Territories with Legislatures</b>	<b>1,021.48</b>	<b>1,042.84</b>
Grants under Proviso to Article 275(I) of the Constitution	137.97	51.69
Grants towards Contribution to National Disaster Response Fund (NDRF)	42.78	...
Grants from Central Road and Infrastructure Fund	335.59	366.38
Special Assistance	505.13	...
Compensation for loss of revenue arising out of implementation of GST	0.01	624.77
<b>Total - C</b>	<b>7,913.08</b>	<b>9,933.69</b>
<b>Total Revenue Receipts (A+B+C)</b>	<b>1,67,804.32</b>	<b>1,69,293.35</b>

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.

₹ in Crore)

Description	Actuals	
	2024-25	2023-24
<b>III. Capital , Public Debt and other Receipts</b>		
<b>D. Capital Receipts-</b>		
<b>Miscellaneous Capital Receipts</b>		
Others	...	...
Disinvestment Proceeds	...	...
<b>Total - D</b>	...	...
<b>E. Public Debt</b>		
<b>Internal Debt of the State Government</b>	<b>1,86,343.61</b>	<b>1,48,625.71</b>
Market Loans	56,209.00	49,618.00
Loans from the National Bank for Agricultural and Rural Development	758.59	910.22
Ways and Means Advances from the Reserve Bank of India	1,29,376.02	98,097.49
<b>Loans and Advances from the Central Government</b>	<b>2,727.24</b>	<b>1,948.34</b>
Other Loans for States/Union Territory with Legislature Schemes	2,727.24	1,948.34
<b>Total - E</b>	<b>1,89,070.85</b>	<b>1,50,574.05</b>
<b>F. Loans and Advances</b>	<b>1,524.89</b>	<b>35.97</b>
<b>G. Inter-State Settlement</b>	<b>0.11</b>	<b>0.13</b>
<b>Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>3,58,400.17<sup>(#)</sup></b>	<b>3,19,903.50</b>

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

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	L & A	Total
				(₹ in Crore)
<b>A. General Services</b>				
<b>A.1 Organs of State</b>	<b>2,058.35</b>	...	...	<b>2,058.35</b>
Parliament/State/Union Territory Legislatures	114.04	...	...	114.04
President, Vice-President/Governor, Adminstrator of Union Territories	27.07	...	...	27.07
Council of Ministers	20.00	...	...	20.00
Administration of Justice	1,210.42	...	...	1,210.42
Elections	686.82	...	...	686.82
<b>A.2 Fiscal Services</b>	<b>1,183.91</b>	...	...	<b>1,183.91</b>
Land Revenue	117.30	...	...	117.30
Stamps and Registration	112.09	...	...	112.09
State Excise	466.43	...	...	466.43
Taxes on Sales, Trade etc.	319.09	...	...	319.09
Taxes on Vehicles	159.92	...	...	159.92
Other Taxes and Duties on Commodities and Services	9.08	...	...	9.08
<b>A.3 Interest Payments and Servicing of Debt</b>	<b>27,802.52</b>	...	...	<b>27,802.52</b>
Interest Payments	27,802.52	...	...	27,802.52 <sup>(1)</sup>
<b>A.4 Administrative Services</b>	<b>12,283.45</b>	<b>522.66</b>	...	<b>12,806.11</b>
Public Service Commission	195.36	...	...	195.36
Secretariat - General Services	252.80	...	...	252.80
District Administration	1,083.92	...	...	1,083.92
Treasury and Accounts Administration	280.17	...	...	280.17
Police	9,607.18	310.99	...	9,918.17
Jails	170.33	...	...	170.33
Stationery and Printing	69.29	...	...	69.29
Public Works	301.94	149.47	...	451.41
Vigilance	52.92	...	...	52.92
Other Administrative Services	269.54	62.20	...	331.74
<b>A.5 Pensions and Miscellaneous General Services</b>	<b>16,950.60</b>	...	...	<b>16,950.60</b>
Pensions and Other Retirement Benefits	16,950.17	...	...	16,950.17 <sup>(2)</sup>
Miscellaneous General Services	0.43	...	...	0.43
<b>Total-A-General Services</b>	<b>60,278.83</b>	<b>522.66</b>	...	<b>60,801.49</b>

(1) Figure represents total figure under MH 2049-Interest Payments irrespective of detailed head.

(2) Figure represents total figure under MH 2071- Pension and Other Retirement benefits irrespective of detailed head.

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION - Contd.

Description	Revenue	Capital	L & A	Total
				(₹ in Crore)
<b>B. Social Services</b>				
<b>B.1 Education, Sports, Art and Culture</b>	<b>20,820.95</b>	<b>773.81</b>	...	<b>21,594.76</b>
General Education	20,098.71	767.30	...	20,866.01
Technical Education	381.16	1.03	...	382.19
Sports and Youth Services	166.28	5.48	...	171.76
Art and Culture	174.80	...	...	174.80
<b>B.2 Health and Family Welfare</b>	<b>8,934.27</b>	<b>1,068.17</b>	...	<b>10,002.44</b>
Medical and Public Health	6,278.72	891.71	...	7,170.43
Family Welfare	2,655.55	176.46	...	2,832.01
<b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>	<b>5,836.60</b>	<b>4,602.64</b>	<b>3,399.74</b>	<b>13,838.98</b>
Water Supply and Sanitation	1,064.50	4,242.67	1,929.95	7,237.12
Housing	370.23	43.07	1,219.80	1,633.10
Urban Development	4,401.87	316.90	249.99	4,968.76
<b>B.4 Information and Broadcasting</b>	<b>191.71</b>	...	...	<b>191.71</b>
Information and Publicity	191.71	...	...	191.71
<b>B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>	<b>7,144.88</b>	<b>276.49</b>	...	<b>7,421.37</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	7,144.88	276.49	...	7,421.37
<b>B.6 Labour and Labour welfare</b>	<b>223.74</b>	...	...	<b>223.74</b>
Labour, Employment and Skill Development	223.74	...	...	223.74
<b>B.7 Social Welfare and Nutrition</b>	<b>14,873.82</b>	<b>10.92</b>	...	<b>14,884.74</b>
Social Security and Welfare	12,988.88	10.92	...	12,999.80
Nutrition	1,186.42	...	...	1,186.42
Relief on account of Natural Calamities	698.52	...	...	698.52
<b>B.8 Others</b>	<b>365.96</b>	<b>0.11</b>	...	<b>366.07</b>
Other Social Services	318.47	0.11	...	318.58
Secretariat-Social Services	47.49	...	...	47.49
<b>Total-B-Social Services</b>	<b>58,391.93</b>	<b>6,732.14</b>	<b>3,399.74</b>	<b>68,523.81</b>

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION - Contd.

Description	Revenue	Capital	L & A	Total
				(₹ in Crore)
<b>C. Economic Services</b>				
<b>C.1 Agriculture and Allied Activities</b>	<b>30,989.73</b>	<b>65.80</b>	<b>767.66</b>	<b>31,823.19</b>
Crop Husbandry	9,299.02	...	...	9,299.02
Soil and Water Conservation	21.09	...	...	21.09
Animal Husbandry	551.75	0.01	619.60	1,171.36
Dairy Development	20.78	...	66.93	87.71
Fisheries	56.47	5.88	81.13	143.48
Forestry and Wild Life	448.01	38.85	...	486.86
Food Storage and Warehousing	53.53	...	...	53.53
Agricultural Research and Education	493.61	20.68	...	514.29
Co-operation	154.73	0.38	...	155.11
Other Agricultural Programmes	19,890.74	...	...	19,890.74
<b>C.2 Rural Development</b>	<b>3,106.19</b>	<b>2,328.37</b>	<b>...</b>	<b>5,434.56</b>
Special Programmes for Rural Development	595.87	...	...	595.87
Land Reforms	17.53	...	...	17.53
Other Rural Development Programmes	2,492.79	2,328.37	...	4,821.16
<b>C.4 Irrigation and Flood Control</b>	<b>510.85</b>	<b>22,981.95</b>	<b>...</b>	<b>23,492.80</b>
Major Irrigation	463.67	22,642.77	...	23,106.44
Medium Irrigation	...	42.82	...	42.82
Minor Irrigation	32.37	248.85	...	281.22
Command Area Development	14.81	...	...	14.81
Flood Control and Drainage	...	47.51	...	47.51
<b>C.5 Energy</b>	<b>16,553.96</b>	<b>...</b>	<b>289.23</b>	<b>16,843.19</b>
Power	16,543.28	...	289.23	16,832.51
New and Renewable Energy	10.68	...	...	10.68
<b>C.6 Industry and Minerals</b>	<b>1,045.42</b>	<b>102.85</b>	<b>203.84</b>	<b>1,352.11</b>
Village and Small Industries	222.23	...	...	222.23
Industries	697.39	...	...	697.39
Non-Ferrous Mining and Metallurgical Industries	108.12	...	...	108.12
Consumer Industries	...	1.85	3.84	5.69
Other Industries	17.68	101.00	200.00	318.68
<b>C.7 Transport</b>	<b>4,041.40</b>	<b>1,897.95</b>	<b>150.00</b>	<b>6,089.35</b>
Civil Aviation	31.23	0.38	...	31.61
Roads and Bridges	589.95	1,237.07	...	1,827.02
Road Transport	3,420.22	660.50	150.00	4,230.72

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION - Concl'd.

Description	Revenue	Capital	L & A	Total
				(₹ in Crore)
<b>C.9 Science, Technology and Environment</b>	<b>18.18</b>	...	...	<b>18.18</b>
Other Scientific Research	15.47	...	...	15.47
Ecology and Environment	2.71	...	...	2.71
<b>C.10 General Economic Services</b>	<b>2,287.88</b>	<b>1,439.79</b>	...	<b>3,727.67</b>
Secretariat-Economic Services	375.27	...	...	375.27
Tourism	14.44	...	...	14.44
Foreign Trade and Export Promotion	0.86	...	...	0.86
Census, Surveys and Statistics	94.64	...	...	94.64
Civil Supplies	1,782.95	...	...	1,782.95
Other General Economic Services	19.72	1,439.79	...	1,459.51
<b>Total-C- Economic Services</b>	<b>58,553.61</b>	<b>28,816.71</b>	<b>1,410.73</b>	<b>88,781.05</b>
<b>E. Public Debt-</b>				
Internal Debt of the State Government	...	...	1,40,222.03	1,40,222.03
Loans and Advances from the Central Government	...	...	2,478.77	2,478.77
<b>F. Loans to Government Servants</b>				
Loans to Government Servants	...	...	44.67	44.67
<b>Total-Grants in Aid &amp; Contributions, Loans to Government Servants and Public Debt</b>	...	...	1,42,745.47	1,42,745.47
<b>G. Inter State Settlement</b>	...	...	100.38	100.38
<b>Total- Consolidated Fund Expenditure</b>	<b>1,77,224.37</b>	<b>36,071.51</b>	<b>1,47,656.32</b>	<b>3,60,952.20<sup>(#)</sup></b>

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

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE

(₹ in Crore)

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
310	Grants-in-Aid	74,271.12	0.21	74,271.33 <sup>#</sup>	76,773.18	0.12	76,773.30
010	Salaries	30,189.45	756.37	30,945.82	27,883.81	640.16	28,523.97
450	Interest	27,714.94	...	27,714.94 <sup>@</sup>	24,270.17	...	24,270.17
040	Pensionary Charges	21,238.75 <sup>*</sup>	...	21,238.75	21,073.76	...	21,073.76
540	Investments	...	18,610.29	18,610.29	...	18,631.39	18,631.39
330	Subsidies	15,553.14	...	15,553.14	9,410.51	...	9,410.51
530	Major Works	...	13,917.64	13,917.64	...	19,466.99	19,466.99
500	Other Charges	1,816.09	2,582.50	4,398.59 <sup>\$</sup>	1,045.23	4,846.52	5,891.75
300	Other Contractual Services	2,032.93	22.72	2,055.65	1,970.54	27.65	1,998.19
340	Scholarships and Stipends	1,594.50	...	1,594.50	1,415.98	...	1,415.98
280	Professional Services	1,498.35	5.56	1,503.91	1,696.20	4.34	1,700.54
320	Contributions	1,462.29	...	1,462.29	1,323.68	...	1,323.68
230	Cost of Ration / Diet Charges	1,218.93	...	1,218.93	1,384.46	...	1,384.46
130	Office Expenses	989.44	29.38	1,018.82	1,097.62	27.60	1,125.22
270	Minor Works	671.02	39.11	710.13	1,217.17	43.96	1,261.13
001	Transfer to Reserve Funds and Deposit Account-SDRF	655.73	...	655.73	...	...	...
210	Supplies and Materials	457.49	...	457.49	595.68	169.61	765.29
110	Domestic Travel Expenses	421.80	0.85	422.65	455.64	3.91	459.55
060	PRC Arrears	415.43	2.98	418.41	262.53	6.13	268.66
630	Inter Account Transfers	0.28	335.59	335.87	366.57	...	366.57
240	Petrol, Oil and Lubricants	244.38	0.89	245.27	210.02	1.12	211.14
140	Rents, Rates and Taxes	198.08	0.84	198.92	298.83	1.12	299.95

<sup>#</sup> Includes Obsequies charges of ₹7.86 crore paid to pensioners as GIA(DH-310), classified under MH 2071- Pension and Other Retirement Benefits.

<sup>@</sup> Varies with Interest (MH 2049) provided in St. No.2 which was due to booking of Management of Debt Charges of ₹87.58 crore in DH 500- Other Charges.

<sup>\*</sup> Includes expenditure booked under the DH 040-Pensionary Charges across MH like 2071 (₹21,234.83 crore), 2075 ( ₹0.50 crore) and 2235 ( ₹3.42 crore).

<sup>\$</sup> includes charges under MGNREGA(₹1,723.91 crore), PMGSY (₹277.49 crore), PM-POSHAN (₹240.08 crore), and Kalyana Lakshmi (₹164.71 crore) though these CSS schemes have defined object heads.

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE - Contd.

(₹ in Crore)

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
290	Work Charged Establishment	120.29	63.43	183.72	129.31	71.82	201.13
520	Machinery and Equipment	98.20	74.08	172.28	34.81	258.60	293.41
410	Secret Service Expenditure	143.99	...	143.99	63.23	...	63.23
260	Advertisements, Sales and Publicity Expenses	135.20	3.01	138.21	362.40	5.61	368.01
020	Wages	88.34	3.00	91.34	96.73	1.12	97.85
510	Motor Vehicles	58.81	0.17	58.98	56.79	75.35	132.14
160	Publications	52.92	0.06	52.98	34.74	0.12	34.86
800	User Charges	52.25	...	52.25	59.17	...	59.17
200	Other Administrative Expenses	52.01	0.03	52.04	12.45	0.29	12.74
002	Transfer to Reserve Funds and Deposit Accounts-NDRF	42.78	...	42.78	...	...	...
250	Clothing, Tentage and Stores	22.75	0.01	22.76	26.30	0.11	26.41
220	Arms and Ammunition	10.07	...	10.07	8.38	...	8.38
050	Rewards	3.87	...	3.87	5.47	...	5.47
061	PRC Arrears to Work Charged Employees	1.59	1.05	2.64	2.48	1.94	4.42
120	Foreign Travel Expenses	2.00	...	2.00	0.32	...	0.32
640	Write Off	0.06	...	0.06	0.21	...	0.21
001	Transfer to Reserve Funds	...	...	...	779.73	...	779.73
	Repayment of Debt	...	1,42,700.80	1,42,700.80	...	1,09,616.67	1,09,616.67
	Loans and Advances	...	4,955.51	4,955.51 <sup>(*)</sup>	...	6,874.86	6,874.86
	<b>Gross Total</b>	<b>1,83,529.27</b>	<b>1,84,106.08</b>	<b>3,67,635.35</b>	<b>1,74,424.10</b>	<b>1,60,777.11</b>	<b>3,35,201.21</b>

\* Loans and advances includes inter state settlement of ₹100.38 crore

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE - Concl'd.

(₹ in Crore)

	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
<b>Recoveries</b>							
	Deduct - Recoveries	181.93	...	181.93	27.19	...	27.19
	Inter Account Transfers	6,122.96	378.24	6,501.20	5,882.82	367.97	6,250.79
	<b>Total Recoveries</b>	<b>6,304.89</b>	<b>378.24</b>	<b>6,683.13</b>	<b>5,910.01</b>	<b>367.97</b>	<b>6,277.98</b>
	<b>Net Total</b>	<b>1,77,224.38</b>	<b>1,83,727.84</b>	<b>3,60,952.22<sup>#</sup></b>	<b>1,68,514.09</b>	<b>1,60,409.14</b>	<b>3,28,923.23</b>

# Differs from rounding off of absolute figures by (-) ₹0.01 crore

Note:

(1) Grants-in-Aid under Revenue Accounts includes expenditure of ₹9,519.30 crore incurred under Minor Heads 191, 192, 196, 197 & 198.

(2) the figure of ₹21,234.85 crore under Pensionary charges (Detailed Head 040 under Major Head 2071) varies with that of Statement No.4A i.e. ₹16,950.17 crore, as Statement No.4A figure includes Contributions under DH-320 (₹1,366.04 crore), GIA obsequies charges under DH-310 (₹7.86 crore), Other Administrative charges under DH-200 (₹0.33 crore), Recovery of Over payments ((-)₹15.30 crore) and Inter-Account Transfer ((-)₹5,643.59 crore booked under MH 2071) and is the figure of MH 2071 in Statement 15.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Amount allocated to Telangana during the year	Expenditure during 2024-25	Progressive Expenditure ending 2024-25	Percentage Increase(+)/ Decrease(-)
<i>(₹ in Crore)</i>							
<b>A Capital Account of General Services</b>							
4055	Capital Outlay on Police	362.66	3,533.82	...	310.99	3,844.81	(-)14.25
			<b>1,030.80</b>			<b>1,030.80</b>	...
4058	Capital Outlay on Stationery and Printing	2.82	4.18	...	...	4.18	(-)100.00
			<b>6.16</b>			<b>6.16</b>	...
4059	Capital Outlay on Public Works	344.11	2,506.55	...	149.47	2,656.02	(-)56.56
			<b>1,021.68</b>			<b>1,021.68</b>	...
4070	Capital Outlay on Other Administrative Services	155.11	929.82	...	62.20	992.02	(-)59.90
			<b>814.37</b>			<b>814.37</b>	...
	<b>Total - A</b>	864.70	6,974.37	...	522.66	7,497.03	(-)39.56
			<b>2,873.01</b>			<b>2,873.01</b>	...
<b>B Capital Account of Social Services</b>							
<b>( a ) Capital Account of Education, Sports, Art and Culture</b>							
4202	Capital Outlay on Education, Sports, Art and Culture	579.84	3,122.69	...	773.81	3,896.50	33.45
			<b>1,311.07</b>			<b>1,311.07</b>	...
	<b>Total- ( a )</b>	579.84	3,122.69	...	773.81	3,896.50	33.45
			<b>1,311.07</b>			<b>1,311.07</b>	...
<b>( b ) Capital Account of Health and Family Welfare</b>							

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

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

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2023-24</b>	<b>Progressive Expenditure ending 2023-24</b>	<b>Amount allocated to Telangana during the year</b>	<b>Expenditure during 2024-25</b>	<b>Progressive Expenditure ending 2024-25</b>	<b>Percentage Increase(+)/ Decrease(-)</b>
							<i>(₹ in Crore)</i>
4210	Capital Outlay on Medical and Public Health	1,320.14	4,374.09	...	891.71	5,265.80	(-)32.45
			<b>1,221.70</b>			<b>1,221.70</b>	...
4211	Capital Outlay on Family Welfare	93.00	180.38	...	176.46	356.84	89.74
			<b>56.84</b>			<b>56.84</b>	...
	<b>Total- ( b )</b>	1,413.14	4,554.47	...	1,068.17	5,622.64	(-)24.41
			<b>1,278.54</b>			<b>1,278.54</b>	...
<b>( c )</b>	<b>Capital Account of Water supply, Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	5,629.06	23,509.14	...	4,242.67	27,751.81	(-)24.63
			<b>3,185.93</b>			<b>3,185.93</b>	...
4216	Capital Outlay on Housing	19.73	355.17	...	43.07	398.24	118.30
			<b>296.81</b>			<b>296.81</b>	...
4217	Capital Outlay on Urban Development	726.77	734.80	...	316.90	1,051.70	(-)56.40
			<b>7.65</b>			<b>7.65</b>	...
	<b>Total- ( c )</b>	6,375.56	24,599.11	...	4,602.64	29,201.75	(-)27.81
			<b>3,490.39</b>			<b>3,490.39</b>	...
<b>( d )</b>	<b>Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	...	13.78	...	...	13.78	...
			<b>6.50</b>			<b>6.50</b>	...

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

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

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2023-24</b>	<b>Progressive Expenditure ending 2023-24</b>	<b>Amount allocated to Telangana during the year</b>	<b>Expenditure during 2024-25</b>	<b>Progressive Expenditure ending 2024-25</b>	<b>Percentage Increase(+)/ Decrease(-)</b>
							<i>(₹ in Crore)</i>
	<b>Total- ( d )</b>	...	13.78 <b>6.50</b>	...	0.00	13.78 <b>6.50</b>	... ...
<b>( e )</b>	<b>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	708.55	4,194.79 <b>3,555.63</b>	...	276.49	4,471.28 <b>3,555.63</b>	(-)60.98 ...
	<b>Total- ( e )</b>	708.55	4,194.79 <b>3,555.63</b>	...	276.49	4,471.28 <b>3,555.63</b>	(-)60.98 ...
<b>( g )</b>	<b>Capital Account of Social Welfare</b>						
4235	Capital Outlay on Social Security and Welfare	37.82	255.14 <b>311.85</b>	...	10.92	266.06 <b>311.85</b>	(-)71.13 ...
	<b>Total- ( g )</b>	37.82	255.14 <b>311.85</b>	...	10.92	266.06 <b>311.85</b>	(-)71.13 ...
<b>( h )</b>	<b>Capital Account of other Social Services</b>						
4250	Capital Outlay on Other Social Services	0.97	48.08 <b>483.22</b>	...	0.11	48.19 <b>483.22</b>	(-)88.66 ...

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

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

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Amount allocated to Telangana during the year	Expenditure during 2024-25	Progressive Expenditure ending 2024-25	Percentage Increase(+)/ Decrease(-)
<i>(₹ in Crore)</i>							
	<b>Total- (h)</b>	0.97	48.08 <b>483.22</b>	...	0.11	48.19 <b>483.22</b>	(-)88.66 ...
	<b>Total - B</b>	9,115.88	36,788.06 <b>10,437.20</b>	...	6,732.14	43,520.20 <b>10,437.20</b>	(-)26.15 ...
<b>C</b>	<b>Capital Account of Economic Services</b>						
<b>(a)</b>	<b>Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	3.75	1,183.55 <b>59.07</b>	...	...	1,183.55 <b>59.07</b>	(-)100.00 ...
4402	Capital Outlay on Soil and Water Conservation	...	... <b>0.01</b>	...	...	... <b>0.01</b>	... ...
4403	Capital Outlay on Animal Husbandry	1.11	119.51 <b>59.74</b>	...	0.01	119.52 <b>59.74</b>	(-)99.10 ...
4404	Capital Outlay on Dairy Development	...	... <b>69.60</b>	...	...	... <b>69.60</b>	... ...
4405	Capital Outlay on Fisheries	6.28	22.85 <b>60.97</b>	...	5.88	28.73 <b>60.97</b>	(-)6.37 ...
4406	Capital Outlay on Forestry and Wild Life	47.13	729.50 <b>113.12</b>	...	38.85	768.35 <b>113.12</b>	(-)17.57 ...
4408	Capital Outlay on Food Storage and Warehousing	...	... <b>9.19</b>	...	...	... <b>9.19</b>	... ...

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

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

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2023-24</b>	<b>Progressive Expenditure ending 2023-24</b>	<b>Amount allocated to Telangana during the year</b>	<b>Expenditure during 2024-25</b>	<b>Progressive Expenditure ending 2024-25</b>	<b>Percentage Increase(+)/ Decrease(-)</b>
							<i>(₹ in Crore)</i>
4415	Capital Outlay on Agricultural Research and Education	26.34	50.34 <b>25.00</b>	...	20.68	71.02 <b>25.00</b>	(-)21.49 ...
4425	Capital Outlay on Co-operation	...	26.04 <b>325.19</b>	...	0.38	26.42 <b>325.19</b>	... ...
4435	Capital Outlay on Other Agricultural Programmes	...	951.90 <b>51.11</b>	...	...	951.90 <b>51.11</b>	... ...
	<b>Total- ( a )</b>	84.61	3,083.69 <b>773.00</b>	...	65.80	3,149.49 <b>773.00</b>	(-)22.23 ...
<b>( b )</b>	<b>Capital Account of Rural Development</b>						
4515	Capital Outlay on Other Rural Development Programmes	2,507.80	13,899.81 <b>1,852.76</b>	...	2,328.37	16,228.18 <b>1,852.76</b>	(-)7.15 ...
	<b>Total- ( b )</b>	2,507.80	13,899.81 <b>1,852.76</b>	...	2,328.37	16,228.18 <b>1,852.76</b>	(-)7.15 ...
<b>( d )</b>	<b>Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	26,697.53	1,02,440.07 <b>87,707.45</b>	...	22,642.77	1,25,082.84 <b>87,707.45</b>	(-)15.19 ...
4701	Capital Outlay on Medium Irrigation	90.71	1,282.41 <b>4,868.00</b>	...	42.82	1,325.23 <b>4,868.00</b>	(-)52.79 ...
4702	Capital Outlay on Minor Irrigation	275.12	10,951.44 <b>9,547.74</b>	...	248.85	11,200.29 <b>9,547.74</b>	(-)9.55 ...

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

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

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Amount allocated to Telangana during the year	Expenditure during 2024-25	Progressive Expenditure ending 2024-25	Percentage Increase(+)/ Decrease(-)
<i>(₹ in Crore)</i>							
4705	Capital Outlay on Command Area Development	...	1.32 <b>238.99</b>	...	...	1.32 <b>238.99</b>	... ...
4711	Capital Outlay on Flood Control Projects	1.67	299.87 <b>2,641.02</b>	...	47.51	347.38 <b>2,641.02</b>	2,744.91 ...
	<b>Total- ( d )</b>	27,065.03	1,14,975.11 <b>1,05,003.20</b>	...	22,981.95	1,37,957.06 <b>1,05,003.20</b>	(-)15.09 ...
<i>( e )</i>	<b>Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	...	18,490.34 <b>5,327.94</b>	...	...	18,490.34 <b>5,327.94</b>	... ...
4810	Capital Outlay on New and Renewable Energy	...	0.05 <b>0.59</b>	...	...	0.05 <b>0.59</b>	... ...
	<b>Total- ( e )</b>	...	18,490.39 <b>5,328.53</b>	...	...	18,490.39 <b>5,328.53</b>	... ...
<i>( f )</i>	<b>Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	...	7.75 <b>75.81</b>	...	...	7.75 <b>75.81</b>	... ...
4852	Capital Outlay on Iron and Steel Industries	...	... <b>4.73</b>	...	...	... <b>4.73</b>	... ...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	... <b>891.27</b>	...	...	... <b>891.27</b>	... ...

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

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

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2023-24</b>	<b>Progressive Expenditure ending 2023-24</b>	<b>Amount allocated to Telangana during the year</b>	<b>Expenditure during 2024-25</b>	<b>Progressive Expenditure ending 2024-25</b>	<b>Percentage Increase(+)/ Decrease(-)</b>
							<i>(₹ in Crore)</i>
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	...	... <b>0.22</b>	...	...	... <b>0.22</b>	... ...
4855	Capital Outlay on Fertilizer Industries	...	... <b>27.46</b>	...	...	... <b>27.46</b>	... ...
4858	Capital Outlay on Engineering Industries	...	... <b>37.42</b>	...	...	... <b>37.42</b>	... ...
4859	Capital Outlay on Telecommunications and Electronic Industries	...	... <b>12.88</b>	...	...	... <b>12.88</b>	... ...
4860	Capital Outlay on Consumer Industries	1.25	77.55 <b>348.20</b>	...	1.85	79.40 <b>348.20</b>	48.00 ...
4875	Capital Outlay on Other Industries	146.14	1,230.08 <b>601.45</b>	...	101.00	1,331.08 <b>601.45</b>	(-)30.89 ...
4885	Other Capital Outlay on Industries and Minerals	...	... <b>71.68</b>	...	...	... <b>71.68</b>	... ...
	<b>Total- ( f )</b>	147.39	1,315.38 <b>2,071.12</b>	...	102.85	1,418.23 <b>2,071.12</b>	(-)30.22 ...
<b>( g )</b>	<b>Capital Account of Transport</b>						
5051	Capital Outlay on Ports and Light Houses	...	... <b>865.91</b>	...	...	... <b>865.91</b>	... ...
5053	Capital Outlay on Civil Aviation	...	19.45 <b>72.24</b>	...	0.38	19.83 <b>72.24</b>	... ...

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

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

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure ending 2023-24	Amount allocated to Telangana during the year	Expenditure during 2024-25	Progressive Expenditure ending 2024-25	Percentage Increase(+)/ Decrease(-)
<i>(₹ in Crore)</i>							
5054	Capital Outlay on Roads and Bridges	947.74	14,389.22	...	1,237.07	15,626.29	30.53
			<b>17,182.89</b>			<b>17,182.89</b>	...
5055	Capital Outlay on Road Transport	542.94	2,824.06	...	660.50	3,484.56	21.65
			<b>182.84</b>			<b>182.84</b>	...
5056	Capital Outlay on Inland Water Transport	...	...	...	...	...	...
			<b>7.81</b>			<b>7.81</b>	...
	<b>Total- ( g )</b>	1,490.68	17,232.73	...	1,897.95	19,130.68	27.32
			<b>18,311.69</b>			<b>18,311.69</b>	...
<b>(j)</b>	<b>Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	...	19.33	...	...	19.33	...
			<b>23.35</b>			<b>23.35</b>	...
5453	Capital Outlay on Foreign Trade and Export Promotion	...	...	...	...	...	...
			<b>13.00</b>			<b>13.00</b>	...
5465	Investments in General Financial and Trading Institutions	...	...	...	...	...	...
			<b>28.96</b>			<b>28.96</b>	...
5475	Capital Outlay on Other General Economic Services	2,641.50	12,551.00	...	1,439.79	13,990.79	(-)45.49
			<b>4,633.85</b>			<b>4,633.85</b>	...
	<b>Total- ( j )</b>	2,641.50	12,570.33	...	1,439.79	14,010.12	(-)45.49
			<b>4,699.16</b>			<b>4,699.16</b>	...

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

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

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2023-24</b>	<b>Progressive Expenditure ending 2023-24</b>	<b>Amount allocated to Telangana during the year</b>	<b>Expenditure during 2024-25</b>	<b>Progressive Expenditure ending 2024-25</b>	<b>Percentage Increase(+)/ Decrease(-)</b>
							<i>(₹ in Crore)</i>
<b>Total - C</b>		33,937.01	1,81,567.44 <b>1,38,039.46</b>	...	28,816.71	2,10,384.15 <b>1,38,039.46</b>	(-)15.09 ...
<b>Total Expenditure Capital Account</b>		43,917.59	2,25,329.87 <b>1,51,349.67</b>	...	36,071.51	2,61,401.38 <b>1,51,349.67</b>	(-)17.87 ...

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

**EXPLANATORY NOTES**

1. During the year 2024-25, the Government of Telangana invested ₹18,610.09 crore in Government Companies and ₹0.20 crore in Cooperative Institutions and Local Bodies, the total investment being ₹18,610.29 crore. Further details about investments are given in Statement No.19.
2. The expenditure under Capital Heads of Account excludes the amount of investments made up to 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹8,401.21 crore pending apportionment.
3. The major decrease in respect of the Capital Expenditure heads over previous year is as under:

<b>Head of Account</b>		<b>Decrease (₹ in Crore)</b>	<b>Reasons</b>
<b>C</b>	<b>Capital Account of Economic Services</b>		
<i>(d)</i>	<i>Capital Account of Irrigation and Flood Control</i>		
4700	Capital Outlay on Major Irrigation	4,054.77	Decrease in capital expenditure was mainly due to lower expenditure under “Palamuru - Rangareddy Lift Irrigation scheme” and “Investment in Kaleshwaram Corporation”.
<b>B</b>	<b>Capital Account of Social Services</b>		
<i>(c)</i>	<i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>		
4215	Capital Outlay on Water Supply and Sanitation	1,386.39	Decrease in capital expenditure was mainly due to lower expenditure under “Hyderabad Metro Water Supply & Sewerage Board”, “Mission Bhagiratha” and “Swatch Bharath Mission -Gramin (SBM-G)”
<b>C</b>	<b>Capital Account of Economic Services</b>		
<i>(j)</i>	<i>Capital Account of General Economic Services</i>		
5475	Capital Outlay on other General Economic Services	1,201.71	Decrease in capital expenditure was mainly due to lower expenditure under “Special Development Fund for welfare and development activities” and “Constituency Development Programme”.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.**

**EXPLANATORY NOTES**

The decrease was partly offset by increased under:

<b>Head of Account</b>		<b>Increase (₹ in Crore)</b>	<b>Reasons</b>
<b>C</b>	<b>Capital Account of Economic Services</b>		
(g)	<i>Capital Account of Transport</i>		
5054	Capital Outlay on Roads and Bridges	289.33	Increase in capital expenditure was mainly due to higher expenditure under “Deposits with Railways for construction of New Railway Lines” and “Major District Roads” etc.
<b>B</b>	<b>Capital Account of Social Services</b>		
(a)	<i>Capital Account of Education, Sports, Art and Culture</i>		
4202	Capital Outlay on Education, Sports, Art and Culture	193.98	Increase in capital expenditure was mainly due to higher expenditure under “Mana Ooru Mana Badi” and “PM SHRI (PM Schools for Rising India)”
<b>C</b>	<b>Capital Account of Economic Services</b>		
(g)	<i>Capital Account of Transport</i>		
5055	Capital Outlay on Road Transport	117.57	Increase in capital expenditure was mainly due to higher expenditure under “Investment in TGRDC.”

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities

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

(₹ in Crore)

Nature of Borrowing	Balance as on 01-Apr-2024	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31-Mar-2025	Net Increase (+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
<b>A. Public Debt</b>								
<b>6003 Internal Debt of the State Government</b>								
Market Loans	3,14,545.68	...	56,209.00	13,117.61	3,57,637.07	43,091.39	13.70	79.92
	...				...			
WMA from the RBI	999.62	...	1,29,376.02	1,24,533.69	5,841.95	4,842.33	484.42	1.30
	...				...			
Bonds	7,138.34	...	...	892.28	6,246.06	(-)892.28	(-)12.50	1.40
	...				...			
Loans from Financial Institutions	5,528.00	...	758.59	730.60	5,555.99	27.99	0.51	1.24
	<b>(-)6.97</b>				<b>(-)6.97<sup>(1)</sup></b>			
Special Securities issued to National Small Savings Fund	4,723.16	...	...	827.30	3,895.86	(-)827.30	(-)17.52	0.87
	...				...			
Other Loans	(-)471.57	...	...	120.55	(-)592.12 <sup>(2)</sup>	(-)120.55	(-)25.56	(-)0.13
	<b>(-)88.20</b>				<b>(-)88.20</b>			
<b>Total - 6003</b>	3,32,463.23	...	1,86,343.61	1,40,222.03	3,78,584.81	46,121.58	13.87	84.60
	<b>(-)95.17</b>				<b>(-)95.17</b>			
<b>6004 Loans and Advances from the Central Government</b>								
01 Non-Plan Loans	5.85	...	...	1.95	3.90	(-)1.95	(-)33.33	...
	<b>1.75</b>				<b>1.75</b>			
02 Loans for State Plan Schemes	4,875.42	...	...	2,476.82	2,398.60	(-)2,476.82	(-)50.80	0.54

(1) Minus balance is due to non-apportionment of opening balance between Telangana and Andhra Pradesh.

(2) Minus balance is due to non-receipt of credits relating TRANSCO Bonds (₹422.47 crore) and Power Finance Corporation (₹501.50 crore), but repayments made through 6003-109 (₹923.97 crore) and over payments of HUDCO loan (34.24 crore) to the end of the 2024-25.

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**  
(i) Statement of Public Debt and Other Liabilities-Contd.  
(Figures in **bold** represent balances yet to be apportioned and retained in Andhra Pradesh)

Nature of Borrowings	Balance as on 01-Apr-2024	Balance Allocated to Telangana during the year	Receipts during the year	Repayments during the year	Balance as on 31-Mar-2025	Net Increase(+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
<b>A. Public Debt</b>								
<b>6004 Loans and Advances from the Central Government-Concltd.</b>								
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...	...
	<b>3.59</b>				<b>3.59</b>			
07 Pre- 1984-85 Loans	...	...	...	...	...	...	...	...
	<b>8.74</b>				<b>8.74</b>			
09 Other Loans for State/Union Territory with Legislature Schemes	8,166.49 <sup>(1)</sup>	...	2,727.24	...	10,893.73	2,727.24	33.40	2.43
	13,047.76 <sup>(1)</sup>	...	2,727.24	2,478.77	13,296.23	248.47	1.90	2.97
<b>Total - 6004</b>	<b>14.08</b>				<b>14.08</b>			
<b>Total Public Debt(A)</b>	3,45,510.99 <sup>(1)</sup>	...	1,89,070.85	1,42,700.80	3,91,881.04	46,370.05	13.42	87.57
	<b>(-81.09)</b>				<b>(-81.09)</b>			
<b>B. Other Liabilities Public Accounts</b>								
Small Savings, Provident Funds, etc.	16,861.59	...	3,502.76	1,273.84	19,090.51	2,228.92	13.22	4.27
Reserve Funds bearing interest	2,587.44	...	817.89	409.07	2,996.26	408.82	15.80	0.67
Reserve Funds not bearing interest	1,608.22	...	931.15	918.35	1,621.02	12.80	0.80	0.36
Deposits bearing interest	4,977.18	...	3,723.79	1,544.19	7,156.78	2,179.60	43.79	1.60
	<b>201.93</b>				<b>201.93</b>			

<sup>(1)</sup> Opening balance decreased by ₹5,009.40 crore due to Prior period Adjustments on account of repayment of back to back loan by Central Government.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities-Contd.

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

(₹ in Crore)

Nature of Borrowings	Balance as on 01-Apr-2024	Balance Allocated to Telangana during the year	Receipts During the year	Repayments During the year	Balance as on 31-Mar-2025	Net Increase (+) Decrease(-)		As a % of total Liabilities
						Amount	Per cent	
Deposits not bearing interest	27,109.66	...	80,420.87	82,782.77	24,747.76	(-)2,361.90	(-)8.71	5.53
	<b>4,301.75</b>				<b>4,301.75</b>			
<b>Total Other Liabilities</b>	53,144.09	...	89,396.46	86,928.22	55,612.33	2,468.24	4.64	12.43
	<b>4,503.68</b>				<b>4,503.68</b>			
<b>Total Public Debt and Other Liabilities(A+B)</b>	3,98,655.08 <sup>(1)</sup>	...	2,78,467.31	2,29,629.02	4,47,493.37	48,838.29	12.25	100.00
	<b>4,422.59</b>				<b>44,22.59</b>			

### EXPLANATORY NOTES

(a). Government of Telangana has adapted "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). Total liabilities as per FRMB Act include liabilities under the Consolidated Fund and Public Account of the State besides borrowings by the Public Sector Undertakings, etc., including guarantees where the principal and/ or interest are to be serviced out of the State Budgets. As per the Statement of Medium Term Fiscal Policy (March 2025), the revised estimate of the total outstanding liabilities as percentage of GSDP is 32.80 for the year 2024-25. The total liability does not include Off-budget borrowings of ₹1,17,109.00 crore which are Government guaranteed loans raised by SPVs/ Corporations/ entities etc., but being serviced by the Government outstanding as on 28.02.2025. The Government has furnished the balance of off budget borrowing which is 100 *per cent* risk weighted outstanding guarantee amount. The ratio of the outstanding public debt and other liabilities (₹5,62,662.28 crore) including the balance of off-budget borrowings (₹1,17,109.00 crore as disclosed by the State Government) and excluding back to back loans by GoI in lieu of shortfall in GST Compensation (₹1,940.09 crore), works out to 34.29 *per cent* of GSDP (₹16,40,901.00 crore as on 01 August 2025) to the end of the year 2024-25, against the ceiling of 32.80 *per cent*.

(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 2024-25, fifty eight loans totaling ₹56,209.00 crore bearing rate of interest varying from 7.07% to 7.48% redeemable between the years 2035 and 2055 were raised. Repayment of fourteen market loans with interest rates varying from 5.82% to 9.40% of Telangana and Andhra Pradesh State Government Stock 2024 and 2025 was made during the year to the extent of ₹13,117.61 crore.

Full particulars of outstanding loans are given in Statement 17 of this compilation.

(1) Opening balance decreased by ₹5,009.40 crore due to Prior period Adjustments on account of repayment of back to back loan by Central Government.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities-Contd.

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

**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. 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 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 may be made at the rate of 0.50 per cent of the outstanding liabilities at the end of previous year.

The balances in the Sinking Funds at the commencement of 01 April 2024 and to the end of 31 March 2025 are shown below:

<b>Balance as on 01-Apr-2024</b>	<b>Additions</b>	<b>Withdrawals</b>	<b>Balance as on 31-Mar-2025 (₹ in Crore)</b>
7,655.86	559.20*	...	8,215.06

\* The amount pertains to interest on investment. There was no contribution towards CSF during the year.

An amount of ₹8,174.60 crore was invested from the balance of ₹8,215.06 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 ₹2,727.24 crore towards Block Loans was received during 2024-25 for State Schemes.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities-Concltd.

**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 ₹17,051.88 crore as on 31 March 2025. The details of these loans are given in Statement No.17.

**4. Loans from National Small Savings Fund (NSSF):** As per decision taken by Government of India, Ministry of Finance in January 2017, the State Government was excluded from NSSF investments with effect from 01 April 2016. Details of transactions under NSSF during the year 2024-25 are as follows.

Receipt under NSSF: Nil

Repayments under NSSF: ₹ 827.30 crore

Interest on Loans from NSSF: ₹452.62 crore

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

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**  
(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 2025 was ₹36,521.82 crore as shown below. Further details are given in Statement No.s 21 and 22.

Nature of Obligation	Balance as on 01-Apr-2024	Balance Allocated to Telangana during the year	Receipts	Repayments	Balance as on 31-Mar-2025	Net Increase (+) Decrease(-) during the year
						<i>(₹ in Crore)</i>
(i) Interest bearing obligations such as:						
(a) General and other Reserve Funds - Employees Welfare Fund, State Disaster response Fund, etc.	2,587.44	...	817.89	409.07	2,996.26	408.82
(b) Other Obligations - Deposits of Local Fund, etc.,	4,977.18	...	3,723.79	1,544.19	7,156.78	2,179.60
	<b>201.93</b>				<b>201.93</b>	
(ii) Non-Interest bearing obligations such as Deposits, other Earmarked funds etc.	28,717.87	...	81,352.02	83,701.11	26,368.78	(-)2,349.09
	<b>4,301.75</b>				<b>4,301.75</b>	
<b>Total</b>	36,282.49	...	85,893.70	85,654.37	36,521.82	239.33
	<b>4,503.68</b>				<b>4,503.68</b>	

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

### (iii) Service of Debt

Interest on Debt and Other Obligations: The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 01-Apr-2024 to 31-Mar-2025 are shown below:

	2024-25	2023-24	Net increase(+) decrease(-)
			<i>(₹ in Crore)</i>
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	4,10,971.55	3,67,381.98	43,589.57
(b) On Other Obligations	36,521.82	36,282.50	239.32
<b>Total (i)</b>	<b>4,47,493.37</b>	<b>4,03,664.48<sup>(*)</sup></b>	<b>43,828.89<sup>(*)</sup></b>
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	27,802.35	24,345.94	3,456.41
(a) On Other Obligations	0.16	1.25	(-)1.09
<b>Total (ii)</b>	<b>27,802.51</b>	<b>24,347.19</b>	<b>3,455.32</b>
(iii) Deduct			
(a) Interest received on Loans and Advances given by Government	5.92	6.01	(-)0.09
(b) Interest realised on Investment of cash balances	(-)0.09	(-)0.24	0.15
<b>Total (iii)</b>	<b>5.83</b>	<b>5.77</b>	<b>0.06</b>
(iv) Net Interest charged	<b>27,796.68</b>	<b>24,341.43</b>	<b>3,455.25</b>
(v) Percentage of Gross Interest (item(ii)) to total revenue receipts	16.57	14.38	2.19
(vi) Percentage of net interest(item(iv)) to total revenue receipts	16.56	14.38	2.18

(\*) The figures differ with the opening and closing balances against "Total Public Debt and Other Liabilities (A+B)" in the Statement by ₹5,009.40 crore on account of prior period adjustments of repayment of back to back loans by the Central Government.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.

There was an addition in certain other receipts of ₹0.03 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 ₹27,796.68 crore on Revenue (which works out to 16.56 *per cent* of the total revenue receipts). Details of interest paid are available in Statement 15 and interest receipts in Statement 14.

### (iv) Appropriation for Reduction or Avoidance of Debt

	2024-25	2023-24	Net Increase(+)/ decrease(-)
			(₹ in Crore)
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	NIL	NIL	...

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

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

(₹ in Crore)

Loanee Group	Balance as on 1st April 2024	Balance allocated to Telangana during the year	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance as on 31st March 2025 (2+3+4)-(5+6)	Net Increase(+)/ Decrease(-) (7-2)	Interest payment in arrears for 2024-25 <sup>(1)</sup>
1	2	3	4	5	6	7	8	9
Statutory Corporations Government Companies	41,659.54	...	889.22	6.56	...	42,542.20	882.66	...
	<b>7,628.83</b>					<b>7,628.83</b>		
Universities/Academic Institutions	...	...	...	...	...	...	...	...
	<b>19.28</b>					<b>19.28</b>		
Panchayati Raj Institutions	...	...	...	...	...	...	...	...
	<b>46.32</b>					<b>46.32</b>		
Municipalities/Municipal Councils/Municipal Corporations	...	...	...	...	...	...	...	...
	<b>144.86</b>					<b>144.86</b>		
Urban Development Authorities	1,632.36	...	...	...	...	1,632.36	...	...
	<b>3,664.05</b>					<b>3,664.05</b>		
Housing Boards	...	...	...	...	...	...	...	...
	<b>34.12</b>					<b>34.12</b>		
State Housing Corporations	10,462.18	...	1,219.80	...	...	11,681.98	1,219.80	...
	<b>11,636.04</b>					<b>11,636.04</b>		
Co-operative Societies/Co-operative corporations/Banks	6,746.79	...	771.49	...	...	7,518.28	771.49	...
	<b>1,273.40</b>					<b>1,273.40</b>		
Loans to Government Servants	114.50	...	44.67	43.27	0.06	115.84	1.34	...
	<b>400.07</b>					<b>400.07</b>		
Others	19,207.64	...	1,929.95	1,475.00	...	19,662.59	454.95	...
	<b>3,252.71</b>					<b>3,252.71</b>		
<b>Total - Loans and Advances</b>	79,823.01	...	4,855.13	1,524.83	0.06	83,153.25	3,330.24	...
	<b>28,099.68</b>					<b>28,099.68</b>		

(1) Rate of interest is not intimated by the loanee entities/State Government.

(2) For details Statement 18 may be referred.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

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

Sl.No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	(₹ in Crore)
					Rate of Interest
	...	...	...	...	...
	...	...	...	...	...

Note: Information for the above Table may be treated as 'NIL'

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**

*Section: 2 Summary of Loans and Advances: Sector wise*

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

Sector	Balance as	Balance	Disbursements	Repayments	Write off of	Balance as on	Net	Interest
	on	allocated to	during the	during the	irrecoverable	31st March	Increase(+)/	payment in
1	1st April	Telangana	year	year	loans and	2025	Decrease(-)	arrears <sup>(1)</sup>
	2024	during the year			advances	(2+3+4)-(5+6)	(7-2)	
	2	3	4	5	6	7	8	9
<b>a. General Services</b> (Major Head 6075)	225.84 <b>0.65</b>	...	...	...	...	225.84 <b>0.65</b>	...	...
<b>b. Social Services</b> (Major Heads 6202 to 6250)	44,385.46 <b>22,334.89</b>	...	3,399.74	1,481.56	...	46,303.64 <b>22,334.89</b>	1,918.18	...
<b>c. Economic Services</b> (Major Heads 6401 to 7475 and 7615)	35,097.19 <b>5,364.07</b>	...	1,410.72	...	...	36,507.91 <b>5,364.07</b>	1,410.72	...
<b>d. Loans to Government Servants</b> (Major Head 7610)	114.50 <b>400.07</b>	...	44.67	43.27	0.06	115.84 <b>400.07</b>	1.34	...
<b>Total - Loans and Advances</b>	79,822.99 <b>28,099.68</b>	...	4,855.13	1,524.83	0.06	83,153.23 <b>28,099.68</b>	3,330.24	...

(1) Rate of interest is not intimated by the loanee entities/State Government.

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**

**Section: 3 Summary of repayments in arrears from Loanee Entities**

**(₹ in crore)**

<b>Amount of arrears as on 31 March 2025</b>				<b>Earliest period to which arrears relate</b>	<b>Total loans outstanding against the entity as on 31 March 2025</b>
<b>Loanee-Entity</b>	<b>Principal<sup>(1)(@)</sup></b>	<b>Interest<sup>(2)</sup></b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
TS Police Housing Corporation	518.39	...	518.39	2018-19	635.15
Sports Authority of Telangana	6.57	...	6.57	2014-15	6.57
Aarogyasri Health Care Trust	2,812.00	...	2,812.00	2017-18	2,812.00
TS Health Medical Housing and Infrastructure Development Corporation	13.75	...	13.75	2014-15	13.75
TS Vaidya Vidhana Parishad	528.16	...	528.16	2016-17	528.16
Hyderabad Metro Water Supply and Sewerage Board	9,656.59@	...	9,656.59	2014-15	11,586.55

(1) Depicts the arrears of loans to the end of 31 March 2025 excluding the loans disbursed during the year 2024-25, which are depicted in Section 1 and 2 of Statement 7.

(2) Rate of interest is not intimated by the loanee entities/State Government.

@ Figures under column 2 may vary with those in column 6 if the outstanding loan against the entity is greater than arrears of principal due to be recovered as on 31 March 2025

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**

**Section: 3 Summary of repayments in arrears from Loanee Entities**

**(₹ in crore)**

<b>Amount of arrears as on 31 March 2025</b>				<b>Earliest period to which arrears relate</b>	<b>Total loans outstanding against the entity as on 31 March 2025</b>
<b>Loanee-Entity</b>	<b>Principal<sup>(@)</sup></b>	<b>Interest<sup>(1)</sup></b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Telangana Drinking Water Supply Corporation Ltd.,	10,613.94	...	10,613.94	2017-18	10,613.94
Weaker Section Housing Programme	1,598.80	...	1,598.80	2015-16	1,598.80
State Housing Corporation	7,427.88	...	7,427.88	2014-15	8,530.92
TS Rajiv Swagruha Corporation Ltd.	917.11	...	917.11	2015-16	917.11
TS PHRC	8.37	...	8.37	2014-15	8.37
Hyderabad Metro Development Authority	1,632.36	...	1,632.36	2014-15	1,632.36
Hyderabad Metro Rail Limited	2,620.44	...	2,620.44	2014-15	2,870.43
SC Development Corporation	3,000.00	...	3,000.00	2017-18	3,000.00
Telangana State Scheduled Tribes Cooperative Finance Corporation (TRICOR)	1,700.00	...	1,700.00	2017-18	1,700.00
TS Sheep and Goat Dev Coop Federation Ltd	4,558.07	...	4,558.07	2014-15	5,077.02
TS Dairy Dev Corporation Federation Ltd.,	402.62	...	402.62	2018-19	570.20

1. Rate of interest is not intimated by the loanee entities/State Government.

<sup>@</sup> Figures under column 2 may vary with those in column 6 if the outstanding loan against the entity is greater than arrears of principal due to be recovered as on 31 March 2025

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**

**Section: 3 Summary of repayments in arrears from Loanee Entities**

**(₹ in crore)**

<b>Amount of arrears as on 31 March 2025</b>				<b>Earliest period to which arrears relate</b>	<b>Total loans outstanding against the entity as on 31 March 2025</b>
<b>Loanee-Entity</b>	<b>Principal<sup>(@)</sup></b>	<b>Interest<sup>(1)</sup></b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
TS Fishermen Coop Societies Federation Limited	706.12	...	706.12	2018-19	787.25
Power Projects	2,598.29	...	2,598.29	2017-18	2,887.52
TS TRANSCO	(-3.61)	...	(-3.61)	2015-16	(-3.61 <sup>(#)</sup> )
Co-Operative Sugar Factories <sup>(*)</sup>	2.00	2.07	4.07	2015-16	2.00
Nizambad Co-Operative Sugar Factory Ltd. <sup>(*)</sup>	1.19	0.82	2.01	2018-19	5.03
Sirpur Paper Mills	2.19	...	2.19	2015-16	2.19
Horticulture Development Corporation	1,181.28	...	1,181.28	2017-18	1,181.28
Handicraft Development Corporation	0.22	...	0.22	2015-16	0.22
TS Industrial Infrastructure Corporation	1,003.10	...	1,003.10	2014-15	1,203.10
TS LIPCO	1.02	...	1.02	2017-18	1.02
TS Aviation Academy	5.00	...	5.00	2017-18	5.00
TS Road Dev Corporation	1,698.66	...	1,698.66	2018-19	1,698.66
TS Road Transport Corporation	3,296.17	...	3,296.17	2014-15	3,446.17

1. Rate of interest is not intimated by the loanee entities/State Government except for Co-operative Sugar Factories and Nizambad Co-operative Sugar Factory Ltd.

\* Interest is calculated @11.50% as per terms and conditions of the loan.

<sup>(#)</sup> Minus balance is under investigation.

<sup>(@)</sup> Figures under column 2 may vary with those in column 6 if the outstanding loan against the entity is greater than arrears of principal due to be recovered as on 31 March 2025.

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.**

**Section: 3 Summary of repayments in arrears from Loanee Entities**

**(₹ in crore)**

<b>Amount of arrears as on 31 March 2025</b>				<b>Earliest period to which arrears relate</b>	<b>Total loans outstanding against the entity as on 31 March 2025</b>
<b>Loanee-Entity</b>	<b>Principal<sup>(1)(@)</sup></b>	<b>Interest<sup>(2)</sup></b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
TS Civil Supplies Corporation Ltd	393.78	...	393.78	2018-19	393.78
Kaleshwaram Irrigation Project Corporation Ltd.	14,147.04	...	14,147.04	2019-20	14,147.04
TS Water Resource Infrastructure Development Corporation	4,036.77	...	4,036.77	2019-20	4,036.77
Telangana State MARKFED	1,106.90	...	1,106.90	2022-23	1,106.90
Hyderabad Road Development Corporation	75.38	...	75.38	2020-21	75.38
Loan Assistance for Integrated Co-operative Development Projects (N.C.D.C)	(-)30.11	...	(-)30.11	2014-15	(-)30.11 <sup>(#)</sup>
Loans to APGENCO	(-)9.50	...	(-)9.50	2014-15	(-)9.50 <sup>(#)</sup>

Note: 1. The above details are for the loans given by the Government of Telangana after the State was formed on 2<sup>nd</sup> June 2014.

2. Rate of interest is not intimated by the loanee entities/State Government..

@ Figures under column 2 may vary with those in column 6 if the outstanding loan against the entity is greater than arrears of principal due to be recovered as on 31 March 2025.

(#) Minus Balance is under investigation.

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investment in the Share Capital and Debentures of different concerns  
for 2023-24 and 2024-25**

Name of the Concern		2024-25			2023-24		
		Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ Interest received during the year
( ₹ in Crore)							
1	Statutory Corporations	4	1,778.46	...	3	1,706.50	...
			<b>205.07</b>			<b>205.07</b>	
2	Rural Banks	1	<b>26.96</b>	...	1	<b>26.96</b>	
3	Government Companies	60	65,521.61	88.56	60	46,984.48	88.56
			<b>6,557.69</b>	...		<b>6,557.69</b>	...
4	Other Joint Stock Cos & Partnerships	16	1.00	36.86	15	...	19.66
			<b>55.64</b>	...		<b>55.64</b>	...
5	Co-operative Institutions and Local Bodies	66	1,040.96	0.24 <sup>(1)</sup>	65	1,040.76	6.3
			<b>1,555.85</b>			<b>1,555.85</b>	
	<b>TOTAL</b>	147	68,342.03	125.72	144	49,731.74	114.59
			<b>8,401.21</b>			<b>8,401.21</b>	

Investments of Government In Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from:

<b>‘CONSOLIDATED FUND’</b>	68,342.03	49,731.74
	<b>8,401.21</b>	<b>8,401.21</b>
<b>‘EARMARKED FUNDS’</b>	...	...
<b>TOTAL</b>	68,342.03	49,731.74
	<b>8,401.21</b>	<b>8,401.21</b>

**Note:**

(i) 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, capitalization of grants given in kind subsequently.

(ii) Figures in Bold represent Investment made in undivided State of Andhra Pradesh up to 01 June 2014 and remained un-apportioned.

1. Institution details are not available for dividends amounting to ₹0.19 crore.

**9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT  
(SECTOR-WISE GUARANTEES)**

(₹ in crore)

Sector*	Maximum amount guaranteed as on 31st March 2025 <sup>(1)</sup>	Outstanding at the beginning of 2024-25		Additions during the year (till 28.02.2025)		Deletions (other than Invoked during the year) (till 28.02.2025)		Invoked during the year <sup>(2)</sup>		Outstanding at the end of 28.02.2025		Guarantee Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Receivables	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Power (3)	...	40,640.81	...	11,921.42	...	4,983.51	...	...	...	47,578.72	...	753.04	...	
Co-operatives (5)	...	5,772.02	...	7,095.88	...	5,460.48	...	...	...	7,407.42	...	12.00	2.89	
Irrigation (2)	...	82,540.33	...	1,388.36	...	2,165.69	...	...	...	81,763.00	...	1,616.47	...	
Roads & Transport (2)	...	3,890.63	...	...	...	509.54	...	...	...	3,381.09	...	42.00	...	
Urban Development & Housing (7)	...	13,573.11	...	782.11	...	1,300.24	...	...	...	13,054.98	...	...	...	
Other Infrastructure <sup>(2)</sup>	...	291.93	...	10,380.00	...	...	...	...	...	10,671.93	...	200.00	...	
Any Other (6)	...	73,913.66	...	25,737.10	...	21,979.89	...	...	...	77,670.87	...	615.97	...	
<b>Grand Total</b>	...	<b>2,20,622.49<sup>(3)</sup></b>	...	<b>57,304.87</b>	...	<b>36,399.35</b>	...	...	...	<b>2,41,528.01<sup>(4)</sup></b>	...	<b>3,239.48</b>	<b>2.89<sup>(5)</sup></b>	

\* Figures in the brackets indicate the number of Institutions

**Note:** (i) The Statement is compiled based on the Budget Document of 2025-26 (Vol V/2).

(1) The Government has provided neither the maximum amount guaranteed nor the segregation of principal and interest components in respect of outstanding guarantees as on 28.02.2025. Hence, compliance with the requirements of IGAS-1 remains deficient.

(2) Details of no. of guarantees and information pertaining to column No. 9 and 10 have not been provided by the Government.

(3) Opening Balance for the year 2024-25 differs with the closing balance for the year 2023-24 (₹2,20,606.56 crore), for which the reason has not been intimated by the State Government.

(4) The Figure includes outstanding loans to the extent ₹1,17,109.00 crore as on 28.02.2025, raised by the SPVs/Corporations/Institutions but serviced by the Government which are detailed in Annexure I of 'Annexure to Budget Volume V/II' of the Government of Telangana.

(5) The Budget Document (Vol V/2) 2025-26 of the Government of Telangana shows a total Guarantee Commission receipt of ₹2.89 crore, which was not booked under MH 0075-00-108.

## 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 the creation of Capital Assets out of Total funds released shown in Column No. 2			
		2024-25			2023-24	2024-25			2023-24
		State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a)+(b)	Total of State Fund Expenditure and Central Assistance (including CSS/CS)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a)+(b)	Total of State Fund Expenditure and Central Assistance (including CSS/CS)
<b>1</b>		<b>2</b>			<b>3</b>	<b>4</b>			<b>5</b>
<b>1</b>	<b>Panchayati Raj Institutions</b>	<b>8,999.09</b>	<b>83.99</b>	<b>9,083.08</b>	<b>10,074.84</b>	...	...	...	...
(i)	Zilla Parishads	6,899.33	...	6,899.33	6,215.71	...	...	...	...
(ii)	Panchayat Samitis	636.31	...	636.31	937.73	...	...	...	...
(iii)	Gram Panchayats	1,463.45	83.99	1,547.44	2,920.08	...	...	...	...
(iv)	Others	...	...	...	1.32	...	...	...	...
<b>2</b>	<b>Urban Local Bodies</b>	<b>3,353.54</b>	<b>420.14</b>	<b>3,773.68</b>	<b>3,615.27</b>	<b>124.87</b>	...	<b>124.87</b>	<b>516.59</b>
(i)	Municipal Corporations	2,464.07	90.69	2,554.76	1,216.03	...	...	...	0.11
(ii)	Municipalities/Municipal Councils	505.20	...	505.20	908.41	...	...	...	...
(iii)	Others	384.27	329.45	713.72	1,490.83	124.87	...	124.87	516.48
<b>3</b>	<b>Public Sector Undertakings</b>	<b>1,958.82</b>	...	<b>1,958.82</b>	<b>3,631.62</b>	...	...	...	...
(i)	Statutory Corporation	1,958.82	...	1,958.82	3,631.62	...	...	...	...
<b>4</b>	<b>Autonomous Bodies</b>	<b>3,428.71</b>	...	<b>3,428.71</b>	<b>3,123.80</b>	<b>0.03</b>	...	<b>0.03</b>	<b>0.07</b>
(i)	Universities	1,264.87	...	1,264.87	1,183.31	...	...	...	...
(ii)	Development Authorities	56.92	...	56.92	137.47	...	...	...	...
(iii)	Co-operative Institutions	44.88	...	44.88	125.44	...	...	...	...
(iv)	Others	2,062.04	...	2,062.04	1,677.58	0.03	...	0.03	0.07
<b>5</b>	<b>Non-Government Organisations</b>	616.3	...	616.3	622.95	...	...	...	...
<b>6</b>	<b>Others (not covered by items 1 to 5 above)</b>	52,403.02	3,007.71	55,410.73 <sup>(2)</sup>	55,704.80	...	...	...	...
	<b>Total<sup>(1)</sup></b>	<b>70,759.48</b>	<b>3,511.84</b>	<b>74,271.32<sup>(3)(4)</sup></b>	<b>76,773.28</b>	<b>124.90</b>	...	<b>124.90</b>	<b>516.66</b>

**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 of expenditure classified under the dedicated Object Head "310 Grants-in-Aid" across all Major Heads and Minor Heads 191, 192, 193, 196, 197 and 198 (except Major Head 2700 and 2701).
- (2) Includes Debt Relief to Farmers (₹19,877.86 crore), Aasara Pensions (₹9,544.03 crore), Investment Support Scheme (₹7,480.77 crore), Samagra Shiksha (₹1,477.37 crore), National Health Mission (₹1,405.93 crore) and Financial Assistance to Beedi Workers (₹1,054.96 crore).
- (3) This amount includes the Grant-in-Aid of ₹0.21 crore classified under capital section.
- (4) Differs from rounding off of absolute figure by (-)₹0.01 crore.

**10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.**

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

Grantee Institution		Total Value	
		2024-25	2023-24
		(₹ in Crore)	
<b>1.</b>	<b>Panchayati Raj Institutions</b>	NIL	NIL
(i)	Zilla Parishads		
(ii)	Panchayat Samities		
(iii)	Gram Panchayats		
<b>2.</b>	<b>Urban Local Bodies</b>		
(i)	Municipal Corporations		
(ii)	Municipalities/ Municipal Councils		
(iii)	Others		
<b>3.</b>	<b>Public Sector Undertakings</b>		
(i)	Government Companies		
(ii)	Statutory Corporations		
<b>4.</b>	<b>Autonomous Bodies</b>		
(i)	Universities		
(ii)	Development Authorities		
(iii)	Co-operative Institutions		
(iv)	Others		
<b>5.</b>	<b>Non-Government Organisations</b>		
	<b>TOTAL</b>		

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in Crore)

	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	28,263.17	1,48,961.20	1,77,224.37	24,692.99	1,43,821.10	1,68,514.09
Expenditure Heads (Capital Account)	98.51	35,973.00	36,071.51	69.44	43,848.18	43,917.62
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund <sup>(a)</sup>	1,42,700.80	4,955.51	1,47,656.31	1,09,616.67	6,874.86	1,16,491.53
<b>TOTAL</b>	<b>1,71,062.48</b>	<b>1,89,889.71</b>	<b>3,60,952.19</b>	<b>1,34,379.10</b>	<b>1,94,544.14</b>	<b>3,28,923.24</b>
(a) The figures have been arrived as follows:-						
<b>E. Public Debt</b>						
Internal Debt of the State Government	1,40,222.03	...	1,40,222.03	1,09,291.97	...	1,09,291.97
Loans and Advances from the Central Govt.	2,478.77	...	2,478.77	324.70	...	324.70
<b>F. Loans and Advances</b> <sup>(1)</sup>						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	3,399.74	3,399.74	...	2,463.04	2,463.04
Loans for Economic Services	...	1,410.72	1,410.72	...	4,291.75	4,291.75
Loans to Government Servants etc.	...	44.67	44.67	...	105.99	105.99
Loans for Miscellaneous Purpose	...	...	...	...	...	...
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	100.38	100.38	...	14.09	14.09
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	...	...	...	...	...	...

The percentage of charged expenditure and voted expenditure to total expenditures during 2023-24 and 2024-25 is as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2023-24	40.85	59.15
2024-25	47.39	52.61

(1) A more detailed account is given in Statement No.18 at page 403

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

Heads	On 01 April 2024	Amount allocated to Telangana during the year	During the year 2024-2025	On 31 March 2025
<b>CAPTIAL AND OTHER EXPENDITRUE -</b>				<i>(₹ in Crore)</i>
<b>Capital Expenditure -</b>				
Other General Services	4,467.83 <b>1,851.34</b>	...	373.19	4,841.02 <b>1,851.34</b>
Public Works	2,506.55 <b>1,021.67</b>	...	149.47	2,656.02 <b>1,021.67</b>
Education, Sports, Art and Culture	3,122.69 <b>1,311.07</b>	...	773.81	3,896.50 <b>1,311.07</b>
Health and Family Welfare	4,554.48 <b>1,278.54</b>	...	1,068.17	5,622.65 <b>1,278.54</b>
Water Supply, Sanitation, Housing and Urban Development	24,599.11 <b>3,490.39</b>	...	4,602.65	29,201.76 <b>3,490.39</b>
Information and Broadcasting	13.78 <b>6.50</b>	...	...	13.78 <b>6.50</b>
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,194.79 <b>3,555.63</b>	...	276.49	4,471.28 <b>3,555.63</b>
Social Welfare and Nutrition	255.14 <b>311.85</b>	...	10.92	266.06 <b>311.85</b>
Other Social Services	48.08 <b>483.22</b>	...	0.11	48.19 <b>483.22</b>
Agriculture and Allied Activities	3,083.69 <b>773.00</b>	...	65.80	3,149.49 <b>773.00</b>
Rural Development	13,899.81 <b>1,852.76</b>	...	2,328.37	16,228.18 <b>1,852.76</b>
Irrigation and Flood Control	1,14,975.12 <b>1,05,003.19</b>	...	22,981.95	1,37,957.07 <b>1,05,003.19</b>
Energy	18,490.39 <b>5,328.53</b>	...	...	18,490.39 <b>5,328.53</b>
Industry and Minerals	1,315.38 <b>2,071.12</b>	...	102.85	1,418.23 <b>2,071.12</b>
Transport	17,232.74 <b>18,311.70</b>	...	1,897.95	19,130.69 <b>18,311.70</b>
General Economic Services	12,570.33 <b>4,699.16</b>	...	1,439.79	14,010.12 <b>4,699.16</b>
<b>Total - Capital Expenditure</b>	2,25,329.91 <b>1,51,349.67</b>	...	36,071.52	2,61,401.43 <b>1,51,349.67</b>

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

Heads	On 01 April 2024	Amount allocated to Telangana during the year	During the year 2024-2025	On 31 March 2025
				<i>(₹ in Crore)</i>
<b>LOANS AND ADVANCES</b>				
Pension and Miscellaneous General Services	225.84 <b>0.65</b>	...	...	225.84 <b>0.65</b>
Education, Sports, Art & Culture	6.57 <b>228.51</b>	...	...	6.57 <b>228.51</b>
Health and Family Welfare	3,353.91 <b>562.15</b>	...	...	3,353.91 <b>562.15</b>
Water Supply, Sanitation, Housing and Urban Development	36,324.97 <b>20,372.50</b>	...	1,918.18	38,243.15 <b>20,372.50</b>
Information and Broadcasting	... <b>44.36</b>	...	...	... <b>44.36</b>
Social Welfare and Nutrition	4,700.00 <b>1,056.90</b>	...	...	4,700.00 <b>1,056.90</b>
Other Social Services	... <b>70.47</b>	...	...	... <b>70.47</b>
Agriculture and Allied Services	7,924.87 <b>820.99</b>	...	767.65	8,692.52 <b>820.99</b>
Irrigation & Flood Control	18,183.81 <b>163.35</b>	...	...	18,183.81 <b>163.35</b>
Energy	2,585.18 <b>2,030.35</b>	...	289.23	2,874.41 <b>2,030.35</b>
Industry and Minerals	971.04 <b>862.53</b>	...	203.84	1,174.88 <b>862.53</b>
Transport	5,038.51 <b>1,454.92</b>	...	150.00	5,188.51 <b>1,454.92</b>
General Economic Services	393.78 <b>22.44</b>	...	...	393.78 <b>22.44</b>
Loans to Government Servants	114.50 <b>400.07</b>	...	1.34	115.84 <b>400.07</b>
Loans for Miscellaneous Purposes	... <b>9.49</b>	...	...	... <b>9.49</b>
<b>Total - Loans and Advances</b>	79,822.98 <b>28,099.68</b>	...	3,330.24	83,153.22 <b>28,099.68</b>
Transfer to Contingency Fund	...	...	...	...
<b>Total - Capital and Other Expenditure</b>	3,05,152.89 <b>1,79,449.35</b>	...	39,401.76	3,44,554.65 <b>1,79,449.35</b>
<b>Deduct-</b>				
(i) Contribution from Contingency Fund	...	...	...	...
(ii) Contribution from Miscellaneous Capital Receipts	... <b>8,455.98</b>	...	...	... <b>8,455.98</b>

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

Heads	On 01 April 2024	Amount allocated to Telangana during the year	During the year 2024-2025	On 31 March 2025
				<i>(₹ in Crore)</i>
(iii) Contributions from development funds, Reserve funds etc.	...	...	...	...
<b>Net - Capital and Other Expenditure</b>	3,05,152.89 <b>1,70,993.37</b>	...	39,401.76	3,44,554.65 <b>1,70,993.37</b>
<b>PRINCIPAL SOURCES OF FUNDS-</b>				
<b>Debt -</b>				
Internal Debt of the State Government	3,32,463.23 <b>(-95.17)</b>	...	46,121.58	3,78,584.81 <b>(-95.17)</b>
Loans and Advances from the Central Government	13,047.76 <sup>(1)</sup> <b>14.08</b>	...	248.47	13,296.23 <b>14.08</b>
Small Savings, Provident Fund, etc.	16,861.59	...	2,228.92	19,090.51 ...
<b>Total Debt -</b>	3,62,372.58 <b>(-81.09)</b>	...	48,598.97	4,10,971.55 <b>(-81.09)</b>
<b>Other Receipts -</b>				
Contingency Fund	49.30 ...	...	0.70	50.00 ...
Reserve Funds	13,479.21 ...	...	1,106.97	14,586.18 ...
Net Balances under Deposits	32,086.84 <b>4,503.68</b>	...	-182.29	31,904.55 <b>4,503.68</b>
Civil Advances	23.42 <b>(-29.63)</b>	...	0.00	23.42 <b>(-29.63)</b>
Suspense less Cash Balance Investment Account	1,861.26 <b>(-238.00)</b>	...	34.39	1,895.65 <b>(-238.00)</b>
Remittances	240.00 <b>(-310.23)</b>	...	55.77	295.77 <b>(-310.23)</b>
<b>Total - Other Receipts</b>	47,740.03 <b>3,925.82</b>	...	1,015.54	48,755.57 <b>3,925.82</b>
<b>Total - Debt and Other Receipts</b>	4,10,112.61 <b>3,844.73</b>	...	49,614.51	4,59,727.12 <b>3,844.73</b>

(1) Opening balance decreased by ₹5,009.40 crore due to Prior period Adjustments on account of repayment of back to back loan by Central Government.

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

Heads	On 01 April 2024	Amount allocated to Telangana during the year	During the year 2024-2025	On 31 March 2025
<i>(₹ in Crore)</i>				
<b>Deduct -</b>				
(i) Cash Balance	(-)1.46	...	7.11	5.65
	...			...
(ii) Investments	9,283.56	...	685.34	9,968.90
	...			...
	4,00,830.51	...	48,922.06	4,49,752.57
	<b>3,844.73</b>	...	...	<b>3,844.73</b>

Deduct : Revenue Deficit(-)/Add: Revenue Surplus(+) (-)9,420.05

Add : -Amount closed to Government Account ...

Deduct: Inter State Settlement 100.26

**Net Provision of Funds**

39,401.75

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2025 is explained below:

Progressive Net Capital and Other Expenditure 3,44,554.65

Progressive Principal Sources of funds (-)4,49,752.57

**Difference**

(-)1,05,197.92\*

The difference of ₹(-)1,05,197.92 Crore is explained below:

Net Revenue Surplus/deficit from 2014-15 to 2024-25 (-)30,795.09

Opening Balances apportioned to Telangana to the end of 31 March 2025 (-)78,622.06

Cumulative Inter State Settlement to end of 2024-25 (-)738.10

Amount closed to Government Account (-)50.00

Proforma Correction to Closing Cash Balance (-)2.07

Proforma Correction to adjust recovery of Back to Back loans made by Union Government and also adjustment under 8658-00-109. 5,009.41

**Total**

(-)1,05,197.91\*

(\*) The difference of ₹0.01 was due to rounding.

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

A. The following is a summary of the balances as on 31 March 2025

(Figures in **bold** represent balances un-apportioned and retained in Andhra Pradesh)

(₹ in Crore)			
Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
		<b>Consolidated Fund</b>	
3,66,599.35	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	3,91,881.04
			<b>(-)<b>81.09</b></b>
83,153.24	F	Loans and Advances	...
<b>28,099.68</b>			
		<b>Contingency Fund</b>	
...	H	Contingency Fund	50.00
		<b>Public Account</b>	
...	I	Small Savings Provident Funds etc.	19,090.52
		<b>Reserve Funds</b>	
...	J	(i) Reserve Funds Bearing Interest	2,996.27
...		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	11,589.91
9,968.90		Investments	...

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

**A. The following is a summary of the balances as on 31 March 2025**  
(Figures in **bold** represent balances un-apportioned and retained in Andhra Pradesh)

(₹ in Crore)

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
	<b>K</b>	<b>Deposits and Advances</b>	
...		(i) Deposits bearing Interest	7,156.78
			<b>201.93</b>
...		(ii) Deposits not bearing Interest	24,747.76
			<b>4,301.75</b>
(-)23.42		(iii) Advances	...
<b>29.63</b>			
	<b>L</b>	<b>Suspense and Miscellaneous</b>	
...		Investments	...
...		Other Items (Net)	1,895.66
<b>238.00</b>			
	<b>M</b>	<b>Remittances</b>	295.78
...			
<b>310.23</b>			
5.65	<b>N</b>	<b>Cash Balance</b>	...
<b>4,59,703.72</b> <sup>(1)</sup>		<b>Total</b>	<b>4,59,703.72</b> <sup>(1)</sup>

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

### 13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.

**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 matched.

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 2025 has been arrived at as under:-

		(₹ in Crore)
Dr.	Details	Cr.
3,26,016.94	A. Amount at the Debit of Government Account on 01 Apr 2024	...
...	B. Net effect of Prior Period Adjustments	5,009.41
...	C. Receipt Heads (Revenue Account)	1,67,804.32
	D. Receipt Heads (Capital Account)	...
1,77,224.37	E. Expenditure Heads (Revenue Account)	...
36,071.51	F. Expenditure Heads (Capital Account)	...
...	G. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
100.26	H. Inter State Settlement	...
...	I. Amount at the debit of Government Account on 31 March 2025	3,66,599.35
<b>5,39,413.08</b>	<b>TOTAL</b>	<b>5,39,413.08</b>

**Prior Period Adjustment in compliance with IGAS-4**

(₹ in crore)

Sr. No.	Type of Correction	Head of Accounts (Major-Minor Head wise details of both the affected heads of accounts involved are to be shown)	Carry forward 'Opening Balance as on 01.04.2024	Year of Prior Period Adjustment	Amount of Correction	Reason of Correction	Opening Balance as on 01.04.2024 after correction	Remarks if any
1	Proforma Correction (Para 5.15.2(ii))	6004-09-101	6,949.49	2020-21 and 2021-22	5,009.40	Repayment of back to back loan by Central Government	1,940.09	---

## Notes to Finance Accounts

### 1. Summary of Significant Accounting Policies:

#### (i) Reporting Entity:

These accounts present the transactions of the Government of Telangana. In Telangana, treasuries compile the accounts from vouchers (Primary Compilation), which along with the vouchers and sub vouchers are then rendered to the Principal Accountant General (Accounts and Entitlements) for Secondary Compilation. The accounts of receipts and expenditure of the Government of Telangana have been compiled based on the accounts rendered by 33 Treasuries (for Civil and Forest Departments separately), SNA SPARSH A.R.U<sup>1</sup>, 33 Public Works Divisions' Pay and Accounts Officers (PAOs), Pension Payment Office, Hyderabad (PPO), two State PAOs<sup>2</sup> and advices of the Reserve Bank of India. No accounts were excluded at the end of the year.

#### (ii) Reporting Period:

The reporting period of these accounts is 1 April 2024 to 31 March 2025.

#### (iii) Reporting Currency:

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

#### (iv) Form of Accounts:

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

#### (v) Basis of Budget and Financial Reporting:

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

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

---

<sup>1</sup> A new Account Rendering Unit (ARU) for SNA-SPARSH (Real Time System of Integrated Quick Transfers for Centrally Sponsored Schemes) was created during March 2024 for incorporating the SNA-SPARSH transactions vide State Government\_GO MS Nos 76 and 77 dated 22/05/2024

<sup>2</sup> PAO(Legislature), Telangana and PAO, Hyderabad

Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal Accountant General (Accounts and Entitlements) in each state. In Telangana, budget is shown separately under Scheme and Establishment.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

**Cash basis:** The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

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

Book adjustments are also carried out at Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) in Public Account by debit to Consolidated Fund crediting Reserve Funds/deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

**Classification between Capital and Revenue Expenditure:** Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

**Physical and Financial Assets and Liabilities:** Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities (such as, debt, *etc.*) are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

**Grants-in-aid:** In compliance with Indian Government Accounting Standard (IGAS) 2 – Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as

revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

**Loans and Advances:** In compliance with IGAS 3 -Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 are as provided by the State Government.

**Prior Period Adjustments:**

In compliance with IGAS 4 – Prior Period Adjustments, the State Government carries out adjustments as per the existing procedure and discloses such information, which pertains to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

**Retirement benefits:** Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts under Major Head 2071. The State Government has not furnished information on the liability towards payment of retirement benefits.

**(vi) Rounding off:**

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures. The same difference will be stated as footnote wherever required in the Annual Accounts.

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State at the end of the 31<sup>st</sup> March of a year as recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

**(viii) Disclosure of Contingent & Committed liabilities:**

IGAS 1: ‘Guarantees given by the Governments’, Sector and/or class-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details

made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

**(ix) Pass-through transactions:**

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity, are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State Compensatory Afforestation Fund (para 5(ii)(c)) to the National Compensatory Afforestation Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust (para 5(viii)), Labour Cess (para 5(vi)) collected and kept in Government Account and transferred to the Building and Other Construction Workers' Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency , transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

**2. Compliance of Accounting Framework:**

**(i) Freezing of accounts by treasuries after closing monthly accounts:**

Non-freezing of accounts by treasuries after closing monthly accounts in the Integrated Financial Management and Information System (IFMIS) may give scope for data modification after submission of monthly accounts to PAG office and may lead to mismatch of figures/data between PAG office and State Government. In Telangana, Director of Treasuries and Accounts (DTA) has informed (vide letter received in August 2023) that IFMIS system is not allowing any changes in the accounts as it is a Block-chain technology for freezing Monthly accounts, and that this process will be continued in future also.

**(ii) Operation of unauthorized heads:**

During the year 2024-25, the State Government of Telangana has not operated any unauthorized Major/Sub-Major/Minor Heads in contravention of List of Major and Minor Heads (LMMH) under Revenue and Capital section.

**(iii) Opening of New Sub-Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Telangana opened 62 new Sub Heads (42 under the Revenue Section, 19 under Capital section and 01 under Public Account) in the budget, without seeking the advice or informing the PAG Office. The State Government provided budget provisions under these heads and incurred expenditure of ₹7,269.96 crore under the Revenue Section and ₹1,461.22 crore under the Capital Section in these heads during 2024-25.

### **3. Consolidated Fund:**

#### **(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹42,443.10 crore compared to ₹39,295.04 crore in 2023-24, registering an increase of ₹3,148.06 crore (8.01 *per cent*). In addition, the State received ₹7,900.36 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹50,343.46 crore. The State received non-debt compensation of ₹0.01 crore (₹75,000) as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2024-25.

During the year 2024-25, the State Government did not receive any amount towards back to back loans from the Central Government in lieu of GST Compensation.

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

#### **(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2024-25, Government of Telangana incorrectly budgeted and booked expenditure of ₹1,865.90 crore under Capital Section (Grant-in-Aid, Minor Works and Maintenance of Motor Vehicles and Assistance to Local bodies towards MGNREGA, Swachh Bharat (Gramin), Rashtriya Gram Swaraj Yojana, Krishna and Godavari River Management Boards, etc.) instead of Revenue Section and ₹109.88 crore under Revenue Section (Purchase of Motor Vehicles, Machinery and Equipment) instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Capital expenditure of the State is given under para 8. The Revenue expenditure is understated by ₹1,756.02 crore.

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

#### **(iii) Other misclassifications:**

##### **a. Budgeting and Expenditure under Detailed/Object Head 500 – “Other Charges”**

The State Government provided budgetary allocations under Detailed Head 500 – “Other Charges”, an omnibus classification used for expenditures that cannot be distinctly allocated to specific detailed or object heads. Budget provisions were made under both the Revenue and Capital Sections.

During 2024–25, a total of ₹4,398 crore was booked under this head ₹1,816 crore under Revenue and ₹2,582 crore under Capital in line with the budgetary allocations.

During voucher-level scrutiny, it was observed that in certain cases such as MGNREGA, PMGSY, PM-POSHAN, and Kalyana Lakshmi, expenditure was booked under “Other Charges” even though these schemes, being Centrally Sponsored or State Schemes, would have clearly defined object heads based on the nature of expenditure. For instance, MGNREGA includes components such as *Wages, Materials, and Administration*; PM-POSHAN includes *Foodgrains and Cooking Costs*; and Kalyana Lakshmi involves *Grants-in-Aid*.

Therefore, the practice of budgeting and booking expenditure under this omnibus head instead of specific object heads affects transparency and obscures the nature of expenditure under various schemes.

**b. Misclassification of remittance of interest earned from the funds released to Single Nodal Agencies (SNA):**

As per the OM No.F.No. 1 (13)/PFMS/2020 of Ministry of Finance, Government of India, dated 15 July 2022, the interest accrued in the Single Nodal Accounts shall be apportioned by Single Nodal Agency (SNA) between the Central Government and the State Governments as per the approved funding pattern of the Centrally Sponsored Scheme (CSS) and shall be deposited in the respective consolidated funds under the standard Minor Head '801-Interest or other earnings from Grantee on unspent balances' below the concerned functional Major/Sub-Major Head in the Revenue Receipts section corresponding to the functional Major/Sub-Major Head(s) from where the grant was originally sanctioned.

However, it was noticed that, during the year 2024-25, State share of interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNA) amounting to ₹13.51 crore was remitted by Project implementing agencies (PIA) into the Consolidated Fund of State under the Head of Account 0049-04-801-Interest or other earnings from Grantee on unspent balances.' instead of under Minor Head 801 below the concerned functional Major/Sub-Major Heads in the Revenue Receipts section.

**(iv) Reconciliation between CCOs and Principal Accountant General (A&E) of Receipts and Expenditure and Loans & Advances given by the State:**

All Controlling Officers are required as per Telangana State G.O.Ms No.507 (8), dated 10/04/2002 to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Telangana.

During the year 2024-25, revenue receipts amounting to ₹1,66,498.55 crore (99.22 *per cent* of total revenue receipts ₹1,67,804.32 crore), revenue expenditure amounting to ₹1,68,821.32 crore (95.26 *per cent* of total revenue expenditure ₹1,77,224.37 crore), capital expenditure amounting to ₹32,302.49 crore (89.55 *per cent* of total capital expenditure ₹36,071.51 crore) and loans and advances given by the State Government amounting to ₹4,505.13 crore (92.79 *per cent* of total Loans and Advances ₹4,855.13 crore given by the State Government) were reconciled by the State Government.

In comparison, during the last year 2023-24, revenue receipts amounting to ₹1,67,323.07 crore (98.84 *per cent* of total revenue receipts ₹1,69,293.36 crore), revenue expenditure amounting to ₹1,53,947.63 crore (91.36 *per cent* of total revenue expenditure ₹1,68,514.09 crore), capital expenditure amounting to ₹36,640.96 crore (83.43 *per cent* of total capital expenditure ₹43,917.62 crore) and loans and advances given by the State Government amounting to ₹4,033.09 crore (58.78 *per cent* of total Loans and Advances ₹6,860.77 crore given by the State Government) were reconciled by the State Government.

**(v) 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 2024-25, ₹3,448.78 crore under 30 Major Heads of accounts, constituting 1.62 *per cent* of the total Revenue and Capital expenditure<sup>3</sup> (₹2,13,295.88 crore which includes Revenue expenditure of ₹1,77,224.37 crore and capital expenditure of ₹ 36,071.51 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹2,238.31 crore under 30 Major Heads of accounts, constituting 1.05 *per cent* of the total Revenue and Capital expenditure (₹2,12,431.70 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹9,720.78 crore under 42 Major Heads of Account, constituting 5.79 *per cent* of the total Revenue Receipts (₹1,67,804.32 crore) was classified under 800-Other Receipts in the accounts.

During the previous year, ₹13,606.12 crore under 43 Major Heads of Account, constituting 8.04 *per cent* of the total Revenue Receipts (₹1,69,293.36 crore) was classified under 800-Other Receipts in the accounts.

*This has reference to Statements 14, 15 and 16 of the Finance Accounts.*

**(vi) Transfer of funds to Personal Deposit (PD) Accounts:**

The Personal Deposit Accounts enable designated Drawing Officers to incur expenditure for specific purposes to a scheme.

During 2024-25, an amount of ₹906.91 crore was transferred to the P.D account from Consolidated Fund of State. This includes ₹104.31crore transferred in March 2025 of which, ₹6.31 crore was transferred on the last working day of March 2025. Apart from the funds transferred from the Consolidated Fund, there were other receipts for an amount of ₹3.01 crore deposited into P.D. Accounts.

The details of the PD accounts as on 31st March 2025 as per records maintained by PAG(A&E) are given below.

(₹ in crore)

Opening Balance as on 01 April 2024		Additions during the year 2024-25		Closed/ Withdrawals during the year 2024-25		Closing Balance as on 31 March 2025	
* Number of Administrators/Accounts	Amount	* Number of Administrators/Accounts	Amount	* Number of Administrators/Accounts	Amount	* Number of Administrators/Accounts	Amount
-	156.99	-	909.92	-	1062.85	-	4.06

\* Administrator wise PD accounts are not maintained by PAG (A&E)

<sup>3</sup> Does not include Loans and Advances

As per Article 271 of State Financial Code and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred at the close of the financial year or after the stipulated period of closure. The withdrawals include ₹138.57 crore which are lapsed to Consolidated Fund from various heads of the PD Accounts.

In terms of Article 126 of Account Code Vol. II of Telangana, all Administrators of Personal Deposit Accounts shall reconcile and verify their balances with the treasury figures and shall furnish annual verification certificates to the Treasury Officer. However, this office is not in receipt of any communication regarding reconciliation with the treasuries.

The State Government maintains administrators-wise details of PD accounts. Each head of account comprises of several administrators of PD accounts. As per the records provided by the Directorate of Treasuries and Accounts (DTA), there are 129 administrators with balances amounting to ₹165.88 crore as on 01 April 2024. An amount of ₹909.92 crore, including ₹906.91 crore from Consolidated Fund and other receipts of ₹3.01 crore, was transferred to PD account during the year 2024-25. Difference of ₹8.88 crore at closing balances between State Government and AG office is under verification.

As per information furnished by the DTA, there are 6 inoperative PD accounts with a balance of ₹8,350.00 (Rupees Eight thousand three hundred and fifty only), which will be closed after receipt of consent letters from Administrators.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

**(vii) Unadjusted Abstract Contingent (AC) Bills:**

Financial rules (Article 94 of State Financial code) envisage that no moneys may be drawn from the treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Telangana State 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 three months from the date of the drawal of the bill.

Out of 1328 AC bills amounting to ₹ 611.51 crore drawn during the year 2024-25, 31 AC bills amounting to ₹5.14 crore (0.84 percent) were drawn in March 2025. DC Bills in respect of total of 480 AC bills amounting to ₹465.53 crore due for adjustment as on 31 March 2025 were not received. Details of unadjusted AC bills due for adjustments are given below:

<b>Year</b>	<b>No. of un-adjusted AC Bills</b>	<b>Amount (₹ in crore)</b>
Upto 2023-24	275	232.32
2024-25	205	233.21
<b>Total</b>	<b>480</b>	<b>465.53</b>
<b>Year</b>	<b>No. of AC Bills adjusted before due date of adjustment</b>	<b>Amount (₹ in crore)</b>
2024- 25	491	167.96
<b>Total</b>	<b>491</b>	<b>167.96</b>

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

In terms of Article 211-A.2 of the Telangana Finance Code read with Para 16.14 of CAG's MSO(A&E) Vol.I, Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the sanctioning authority within 15 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, ₹920.07 crore pertaining to 24 outstanding UCs were due for the period upto 31 March 2025. Of these, ₹790.71 crore pertaining to 20 outstanding UCs were cleared. The position of outstanding UCs as on 31 March 2025 is given below:

<b>Year*</b>	<b>Number of UCs Outstanding</b>	<b>Amount (₹ in crore)</b>
Upto 2023-24	01	3.50
2024-25	3	125.86
<b>Total</b>	<b>04</b>	<b>129.36</b>

<b>Year*</b>	<b>Number of UCs submitted before due date of submission</b>	<b>Amount (₹ in crore)</b>
<b>2024-25</b>	<b>07</b>	<b>195.53</b>

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

Note: The Government has been addressed (vide letter dated 10/01/2025) to mandatorily provide for submission of UCs by all the departments and not just Municipal Administration and Urban Development (MA&UD) department as is in vogue.

*This has reference to the Statement 10 and Appendix III of the Finance Accounts.*

**(ix) 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 2024-25 are given below:

(₹ in crore)					
Funds/Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	Interest due*	Interest paid**	Interest short paid
Defined Contribution Pension Scheme for Government Employees	1,496.75	Interest calculated as per the rate of interest notified by the Government, in the absence of interest payable to General Provident Fund i.e. 7.1 per cent.	174.22	---	174.22
State Compensatory Afforestation Deposit	1,102.75	As per the circulars issued by the Ministry of Environment, Forest and Climate Change, which is 3.35% for 2024-25.	38.47	---	38.47
State Disaster Response Fund	1,345.15	As per SDRF guidelines, the rate of interest is, the rate applicable to overdraft (2% over the W&M interest rate) under overdraft regulations guidelines of the RBI, interest arrived at monthly repo rate + 2% (6.5%+2%). However, for the month of February and March, changed repo rate i.e. 6.25% has been taken into consideration for interest due calculation.	133.72	---	133.72
State Disaster Mitigation Fund	119.73	As per SDMF guidelines, the rate of interest is, the rate applicable to overdraft (2% over the W&M interest rate) under overdraft regulations guidelines of the RBI, interest arrived at monthly repo rate + 2% (6.5%+2%). However, for the month of February and March, changed repo rate i.e. 6.25% has been taken into consideration for interest due calculation.	12.92	---	12.92
<b>Total</b>			<b>359.33</b>		<b>359.33</b>

Non-payment of interest amounting to ₹ 359.33 crore has led to understatement of Revenue Expenditure by ₹ 359.33 crore.

Note: Interest due has been calculated on progressive monthly balances.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

**(x) Guarantees given by the Government:**

In terms of the Telangana FRBM (Amendment) Act 2020, the total outstanding Government Guarantees of any year shall not exceed 200 *per cent* of the State Revenue Receipts of the previous year.

During the year 2024-25, the amount guaranteed by the State Government was ₹57,304.87 crore. The outstanding guarantees of ₹2,41,528.00 crore (Including outstanding guaranteed loans to the extent ₹1,17,109.00 crore raised by the SPVs/Corporations/ Institutions but serviced by the Government) works out to 142.67 *per cent* of Revenue Receipts of the year 2023-24 (₹1,69,293.36 crore) and are within the limit prescribed.

During the year 2024-25, the State Government received guarantee commission of ₹2.89 crore as per the Budget document (Vol V/2-2025-26). However, no Guarantee commission was received under Head of Account 0075-108. Guarantee commission receivable could also not be ascertained, as the Government has not shared the GOs issued for providing guarantees during the year 2024-25. The Guarantee Commission receivable as per Budget documents (Vol V/2-2025-26) is ₹3,239.48 crore (depicted in the Guarantees Statements). The matter has been taken up with the State Government.

*The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.*

**(xi) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Telangana incurred ₹113.27 crore against the budget allocation of ₹764.03 crore under Major Heads 2402 (₹0.51 crore), 2406 (₹71.19 crore), 3435 (₹2.72 crore) and 4406 (₹38.85 crore). During the previous year 2023-24, the Government of Telangana incurred ₹126.73 crore against the budget allocation of ₹1,152.17 crore under Major Heads 2402 (₹0.56 crore), 2406 (₹77.92 crore), 3435 (₹1.12 crore) and 4406 (₹47.13 crore).

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

**(xii) Expenditure relating to unforeseen/ extraordinary events / disaster:**

During the year 2024-25, the Government of Telangana incurred ₹323.26 crore (₹171.37 crore in previous year) on relief measures relating to unforeseen/extraordinary events under Major Head 2245 - “Relief on account of Natural Calamities”. The total amount was incurred under revenue expenditure.

The Government received ₹459.58 crore from the Central Government for this purpose, being grants in aid/central assistance, *etc.*, which have been accounted for under Major Head 8121 - “General and other Reserve Funds”.

*This has reference to Statements 2, 4, 14 and 15 of the Finance Accounts.*

**(xiii) Loans given by the State Government:**

The outstanding loans amounted to ₹79,708.50 crore involving 15 Departments (37

Loanee entities) as on 31 March 2024. During the year 2024-25, the Government of Telangana has extended loan amounting to ₹4,810.46 crore. However, an amount of ₹1,481.56 crore was repaid by three entities during 2024-25.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹83,025.37 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General to the loan sanctioning departments for verification and acceptance. Only 14 (₹39,109.50 crore) out of the 37 (₹83,037.40 crore) loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

**(xiv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished material information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol-II.

**(xv) Expenditure on Centrally Sponsored Schemes (CSSs) / Central Sector Schemes (CS):**

During 2024-25, the total expenditure booked under Centrally Sponsored Schemes/Central Sector Schemes, was ₹11,407.50 crore (Revenue Expenditure ₹8,027.38 crore and Capital Expenditure ₹3,380.12 crore). Of the total expenditure, the Central share was ₹7,249.13 crore and State share ₹4,158.37 crore.

**(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:**

As per the Public Financial Management System portal of the Controller General of Accounts, ₹26,757.72 crore was directly received by the implementing agencies including beneficiaries under Direct Benefit Transfer (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, beneficiaries, etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has decreased by 11.60 *per cent* as compared to 2023-24 (from ₹30,268.46 crore in 2023-24 to ₹26,757.72 crore in 2024-25).

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

**(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:**

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

The State Government disclosed the Off-Budget liabilities of ₹2,670.54 crore during 2024- 25 (₹1,17,109.00 crore as on 28 February 2025) in their Budget document (Annexure to Budget Vol V/2) as detailed below. The State Government did not report information on guarantees invoked. These Off-Budget liabilities will affect the fiscal position of the State. The details of Government guaranteed loans raised by the SPVs/Corporations/Institutions but serviced by the Government (Off-Budget Borrowings), as reported in Annexure to budget for 2025-26, Statement of Government Guarantees and Debt position, Vol V/2 are given in the table:

Sl. No	Name of the Beneficiary	Name of the Body/ Institution to whom Guarantee given	Maximum amount guaranteed by Government as on 01.04.2024	Additions during the year 2024-25 (till 28.02.2025)	Deletions (other than invoked) during the year 2024-25 (till 28.02.2025)	Outstanding at the end of the year till 28.02.2025
1	Kaleshwaram Irrigation Project Corporation Limited	Banks & Financial Institutions	69,079.40	1,388.36	1,520.33	68,947.43
2	Telangana State Water Resources Infrastructure Development Corporation Limited	Banks & Financial Institutions	13,460.93	-	645.36	12,815.57
3	Telangana Drinking Water Supply Corporation Limited	HUDCO, NABARD & BANKS	19,294.23	-	2,094.01	17,200.22
4	Telangana Housing Corporation Ltd.	HUDCO	7,291.37	31.00	550.79	6,771.58
5	Telangana Housing Board	HUDCO	850.00	-	-	850.00
6	Telangana State Road Development Corporation Limited	Banks & Financial Institutions	2,792.74	-	147.04	2,645.70
7	Hyderabad Metropolitan Water supply and Sewerage Board	HUDCO	2,143.19	-	312.72	1,830.47
8	Telangana Urban Finance & Infrastructure Development Corporation Limited (TUFIDC)	Banks & Financial Institutions	1,583.44	751.11	117.65	2,216.90
9	Hyderabad Metro Rail Limited	Banks	282.01	-	19.01	263.00

Sl. No	Name of the Beneficiary	Name of the Body/ Institution to whom Guarantee given	Maximum amount guaranteed by Government as on 01.04.2024	Additions during the year 2024-25 (till 28.02.2025)	Deletions (other than invoked) during the year 2024-25 (till 28.02.2025)	Outstanding at the end of the year till 28.02.2025
10	Telangana Sheep & Goat Development Cooperative Federation Limited	NCDC	665.21	-	450.92	214.29
11	Telangana Fishermen Cooperative Societies Federation Limited	NCDC	125.00	-	69.00	56.00
12	Telangana Dairy Development Cooperative Federation Limited	NCDC	132.17	-	52.88	79.29
13	Telangana Power Finance Corporation Limited	Banks	1,980.40	-	444.40	1,536.00
14	Telangana State Super Speciality Hospital Corporation Limited	Banks & Financial Institutions	1,145.98	500.07	-	1,646.05
15	Telangana Police Housing Corporation	Banks	118.00	-	81.50	36.50
		<b>Total</b>	<b>1,20,944.07</b>	<b>2,670.54</b>	<b>6,505.61</b>	<b>1,17,109.00</b>

The Off-Budget borrowings of ₹1,17,109.00 crore to the end of the year 2024-25 (till 28.02.2025), are not included in the total liabilities of the State.

On inclusion of these Off-Budget Borrowings, the ratio of the outstanding public debt and other liabilities to the GSDP works out to 34.29 *per cent* (as against 27.15 *per cent* without the Off-Budget Borrowings), which exceeds the ceiling of 32.80 per cent, prescribed in the Medium-Term Fiscal Policy Statement of the State Government.

The funds raised by the SPVs where the principal and /or interest are serviced out of the State Budgets as reported by the Telangana State Government to Ministry of Finance is ₹2,697.56 crore.

As per the GoI, Ministry of Finance, OM dated 23 June, 2025, the Off- Budget borrowings declared by the Telangana Government which are to be serviced out of the State Budgets during the year as updated on the website of the Department of Expenditure is ₹1,422.48 crore.

The difference in the various sets of figures of Off-Budget borrowings is under reconciliation.

**(xviii) Transfer of funds to Single Nodal Agency (SNA):**

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

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 *per cent* per annum has to be paid by the State Government with effect from 01-04-2023.

As per the State Government/SNA 01 report from the PFMS, the State Government received ₹4,468.91 crore being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹5,229.40 crore and State share of ₹3,504.53 crore to the SNAs. The fund transfers to SNA were made through GIA Bills.

As informed by the State Government/ as per the SNAs report, ₹1,711.91 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

**(xix) Funds transferred to DDO Bank Account:**

As per Rule 9 of Telangana Treasury Code, no Government Servant shall, except with the special permission of the Government, deposit in a Bank, money withdrawn from the Government Account. Further, as per Article-39 of the Telangana Financial Code, Government Servant should not on any account reserve or appropriate by transfer to a deposit or any other head or draw from the treasury and keep in a cash chest, any portion of an appropriation remaining unexpended during the year in order to prevent it from lapsing and use it for expenditure after the end of the year. Vide G.O.Ms. No 18 dated 21.02.2022 all the Government Departments were instructed not to open any bank account without prior permission of the Government.

Directorate of Treasuries and Accounts (DTA) has furnished information regarding 17,481 DDOs' Bank accounts as on 31-03-2025. Of this, unspent balances in 7,652 DDOs' bank accounts were ₹431.28 crore. Information in respect of DDOs other than the 17,481 DDOs was not furnished.

**4. Contingency Fund:**

In exercise of the powers conferred by Section 2 of the Telangana Contingency Fund Act, 2014, the State Government made the Telangana Contingency Fund Rules, 2015 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Telangana. The Contingency Fund of the State of Telangana has a corpus of ₹50.00 crore. An amount of ₹7.75 crore was drawn from the Contingency Fund during the year and an amount of ₹8.45 crore including ₹0.70 crore, which remained unrecouped to the end of

31/03/2024, was recouped during the year 2024-25. At the end of March 2025, no amount remained un-recouped under any heads.

As on 31 March 2025, Contingency Fund has a balance of ₹50.00 crore.

*The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.*

## **5. Public Account:**

### **(i) National Pension System (NPS):**

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 has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 10 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2024-25, total contribution to the NPS was ₹2,795.17 crore (Employees' contribution is ₹1,425.74 crore which includes Foreign Employees' Contribution of ₹3.72 crore and Government contribution of ₹1,364.54 crore + Foreign Employer's Contribution of ₹4.89 crore making total Government contribution ₹1,369.43 crore). The Government contribution to the NPS was less by ₹57.48 crore [(₹1,425.74 crore - ₹3.72 crore) - ₹1,364.54 crore] which resulted in understatement of Revenue Expenditure to that extent. The detailed information on Government contribution is available in Statement No.15 of the Finance Accounts under Major Head 2071.

The Government transferred ₹1,078.90 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme.

Of the total amount transferred/deposited in the Public Account in the financial year, ₹3,213.01 crore remained in the Public Account and was not transferred to the NSDL which resulted in overstatement of cash balance of the Government by this amount.

### **(ii) (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 2024-25, the State Government received ₹416.80 crore as Central Government's share. The State Government's share during the year is ₹138.93 crore. The State Government transferred ₹555.73 crore (Central share ₹416.80 crore, State share ₹138.93 crore) to the Fund under Major Head 8121-122 SDRF.

In addition, the State received ₹42.78 crore from the Central Government towards NDRF, which was deposited / transferred to the Fund under Major Head 8121-122 SDRF as on 31 March 2025.

An amount of ₹323.26 crore was set off in the Major Head 2245 as expenditure met from the fund. The closing balance as on 31 March 2025 was ₹1,620.42 crore, and no amount was invested from the fund as per the guidelines.

**(b) State Disaster Mitigation Fund:**

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation projects in respect of disasters covered under State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. Finance/BG/SDMF/2022 dated 30 March 2022 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹75.00 crore as Central Government's share. The State Government's share during the year was ₹25.00 crore. The State Government transferred ₹100.00 crore (Central share ₹75.00 crore, State share ₹25.00 crore) to the Fund under Major Head 8121-130 SDMF.

No amount was set off in the Major Head 2245 as expenditure met from the Fund and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹219.73 crore in the fund.

**(c) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2024-25, an amount of ₹131.66 crore was remitted by the user agencies to National Fund maintained by the Government of India (GoI) as the payment gateway at State Level was under establishment. The Government has received ₹118.41 crore (₹190.95 crore *in previous year*) from National Compensatory Afforestation Deposit.

The Government incurred an expenditure of ₹85.81 crore from the Fund during the year.

The total balance in the State Compensatory Afforestation Fund as on 31<sup>st</sup> March 2025 was ₹1,135.35 crore which was not invested.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Telangana set up the Consolidated Sinking Fund for amortization of loans in 2014. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal debt + Public Account Liabilities) at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, the Government did not contribute any amount to the Fund. The total accumulation of the Fund was ₹8,215.07 crore as on 31

March 2025 (₹7,655.86 crore as on 31 March 2024) of which ₹8,174.60 crore was invested.

**(b) Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2014-15, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government has not contributed any amount. The total accumulation of the Fund was ₹1,790.54 crore as on 31 March 2025 (₹1,664.41 crore as on 31 March 2024) which was entirely invested.

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

**(iii) Central Road and Infrastructure Fund (CRIF):**

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head 5054.

During the year 2024-25, the State Government received grants of ₹335.59 crore towards CRIF and whole amount was transferred to 8449-00-103-Subvention from Central Road Infrastructure Fund. The State Government has booked expenditure of ₹378.24 crore (MH 5054) and at the end of March 2025, the Fund has balance of ₹114.01 crore.

**(iv) Suspense and Remittance Balances:**

During the year 2024-25, there was no amount placed under suspense under Major Heads 8658, 8782 & 8793 for want of documents like vouchers/challans/sanction letters etc.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹2,123.33 crore (Credit) under three Heads (8658, 8782 and 8793) as on 31 March 2025 (₹2,033.04 crore (Credit) as on 31 March 2024).

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.

**(v) Cheques, Bills and Digital Payments:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining unencashed. The opening balance as on 01 April 2024 was ₹68.84 crore (Credit). During 2024-25, cheques worth ₹33.59 crore were issued, and cheques worth ₹33.63 crore were encashed, leaving a closing balance of ₹68.80 (Credit) as on 31 March 2025. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash flow to the Government of Telangana till 31 March 2025.

In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658-00-102-20. In the year 2024-25, an amount of ₹39.35 crore was accounted for as suspense due to e-Kuber failed transactions. However, the opening balance as on 01 April 2024 was ₹1,721.30 crore. During 2024-25, Receipts worth ₹1322.42 crore were booked, and payments worth ₹1,283.07 crore were cleared, leaving a closing balance of ₹1,760.65 crore as on 31 March 2025.

**(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.

During the year 2024-25, the Government collected ₹77.94 crore (2023-24: ₹120.21 crore) as Labour Cess under Major Head 8443-800-03 and transferred ₹18.36 crore (2023-24: ₹96.08 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 8443-800-03 was ₹114.28 crore as on 31 March 2025 (₹54.70 crore as on 31 March 2024).

Since this is a pass through transaction, the cash balance of the State Government was overstated by ₹114.28 crore during the year.

**(vii) Other Cesses levied by the State:**

No other Cesses were levied by the Government of Telangana during the year 2024-25.

**(viii) Remittance to National Mineral Exploration Trust (NMET):**

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

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

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

The opening balance under MH 8449-00-123 as on 01 April 2024 was ₹0.49 crore. During the financial year 2024-25, the State Government received ₹5.90 crore as NMET contribution directly under the Public Account (MH 8449-00-123) from mining lease holders. An amount of ₹6.39 crore was transferred to the National Mineral Exploration Trust during the year. The balance under this head was ₹5,347.00 (Rupees Five thousand three hundred and forty-seven only) as on 31 March 2025. However, the details of the total royalty collected by the State Government on account of mineral concessions, fees, etc., were not furnished.

**(ix) Adverse Balance:**

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, no carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. As on 31 March, 2025 there were Adverse Balances in 18 minor heads as detailed below:

Head of Accounts			Description	AMOUNT (₹ in Crore)
Major Head	Sub Major Head	Minor Head		
6003	00	109	Loans from other Institutions	(-)592.12*
6216	02	800	Other Loans	(-)0.01
6425	00	108	Loans to Other Co-operatives	(-)30.39
6435	01	195	Loans for Co-operatives	(-)0.02
6801	00	202	Thermal Power Generation	(-)9.49
6801	00	205	Transmission and Distribution	(-)3.61
7610	00	203	Advances for purchase of Other Conveyances	(-)0.08
8009	01	103	ICS Provident Fund	(-)0.72
8011	00	106	Other Insurance and Pension Funds	(-)26.25
8235	00	200	Other Funds	(-)0.05
8342	00	103	Deposits of Government Companies, Corporations etc.	(-)18.08
8443	00	101	Revenue Deposits	(-)5.28
8443	00	117	Deposits for work done for Public bodies or Private individuals	(-)28.72
8448	00	111	Medical and Charitable Funds	(-)0.02

8449	00	120	Miscellaneous Deposits	(-)328.72
8550	00	101	Forest Advances	(-)23.36
8550	00	104	Other Advances	(-)0.07
8670	00	103	Departmental Cheques	9.92(Dr)

\*Includes ₹923.97 crore (to the end of March, 2025) pertaining to repayment of loans taken by TRANSCO and TS Power Finance Corporation in the Combined State of Andhra Pradesh without original loans credits being received by the successor state of Telangana, resulting in Adverse Balance under these Public Debt heads.

**(x) Cash Balance:**

The Cash balances as on March 2025 as per the records of the Principal Accountant General was ₹5.65 crore (Debit) and that reported by the RBI was ₹0.74 crore (Credit). There was a net difference of ₹4.91 crore (Debit) which is under reconciliation. The position for the last year, *i.e.*, as on 31st March 2024 was ₹ 6.11 crore (Debit).

The Cash balance of the State Government of Telangana as on 31st March 2025, also includes Central share received by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transaction, it is not controlled by the State Government, and is required to be transferred along with commensurate State share to Single Nodal Agency of each CSS Account within 30 days. However, no such information was furnished by the State Government. Hence, overstatement/ understatement due to non-transfer of amount to SNA cannot be ascertained.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

**6. State specific issues - Lapsing of Deposits:**

The Government of Andhra Pradesh, Finance and Planning Department issued specific instructions on regulation of expenditure under various Deposit Accounts vide G.O.Ms.No.43, Finance (W&M) Department, dated 22.04.2000. The Government of Andhra Pradesh has classified Deposit Accounts into three categories (A, B, and C) in order to ensure financial discipline and proper accounting of funds. This GO of the Government of Andhra Pradesh (pre-bifurcation period) has been adopted by the Government of Telangana.

The GO stipulates that Category ‘A’ deposits are Non-Lapsable Deposits and include funds deposited by Local Bodies, Institutions, Corporations, and State Undertakings from their own collections such as local taxes, special fees, user charges, and statutory devolutions). These deposits / balances therein are permitted to be carried forward across financial years and are not subject to lapse.

Lapsable deposits are under Category B and C. Deposits which are to lapse to the government in accordance with the provisions stipulated in the Andhra Pradesh Financial Code (adopted by the Government of Telangana) which include Revenue Deposits, Civil and Criminal Court Deposits, Official Receiver Deposits, Caution Money Deposits. The deposits under PD (Personal Deposit) accounts or deposit accounts, which consist of funds released by the Government for execution of specific schemes / works like

engineering funds of Local Bodies, Rural Water Supply (RWS) funds, funds released to Institutions / Corporations / Local bodies / State Undertakings to execute specific Government-sanctioned schemes, etc. If these funds remain unspent by 31st March of the next financial year following the year of release, they shall lapse to the Government.

As per the GO *ibid*, the unspent amounts are to be credited Minor Head 800 under Departmental Receipt Major Head with the sub head detailed as “Remittance to Consolidated Fund from deposit account”. This instruction, is however, in contradiction to the existing Financial Principles where the lapsed amount should be treated as reduction of expenditure.

During the year 2024-25, the following deviations were noticed:

**(a) Transfer Duty payable to Local Bodies (Category ‘A’ Non-Lapsable Deposits):**

During 2024-25, an amount of ₹3,030.98 crore was transferred through the HoA 0030-02-901-00-01-000-000 – Stamps and Registration Fees – Deduct Payments to Local Bodies of net proceeds on duty levied by them on transfer of property registrations pertaining to Greater Hyderabad Municipal Corporation (GHMC).

This amount falls under Category-A Non-Lapsable Deposits as per voucher scrutiny based on source of funds and was credited by the DTO, Hyderabad urban to HoA 8448-00-102-00-06-000-000 pertaining to GHMC, Hyderabad, which was categorised under Category -B Deposits (Lapsable Deposits as per Codal provisions) as per the Government Order *ibid*.

However, an unspent balance of ₹1,936.27 crore under this Head was lapsed to Government account as Revenue Receipt under Major Head 0075 – Miscellaneous General Services. This treatment resulted in overstatement of Revenue Receipts by ₹1,936.27 crore for the year 2024-25.

**(b) Lapsing of loan Proceeds raised by Public Sector Undertakings:**

Two Public Sector Undertakings (PSUs), namely the Telangana State Civil Supplies Corporation Ltd. (TSCSCL) and the Telangana State Housing Corporation Ltd. (TSHCL), raised loans aggregating ₹3,850 crore with Government guarantee and deposited the entire loan amount into their respective Deposit Heads of Account operated in the State Treasury. The unspent balances, including the loan proceeds, were subsequently lapsed to Government account under Major Head 0075 – Miscellaneous General Services, as detailed below:

(i). Telangana State Civil Supplies Corporation Ltd. (TSCSCL) raised a loan of ₹3,000 crore from TG MARKFED with Government guarantee. The amount was deposited to the Deposit Head of Account (HoA) 8449-00-120-00-53-001-000, as directed by the Government of Telangana, and the entire amount was remitted back to the Government account on 31 March 2025 as unspent balance under MH 0075 – Miscellaneous General Services.

(ii). Telangana State Housing Corporation Ltd. (TSHCL) raised a loan of ₹850 crore from HUDCO under Government guarantee and deposited it to Deposit Head of Account 8443-00-800-00-01-000-000. This amount was also remitted to the Government account on 31 March 2025 as unspent balance under MH 0075 – Miscellaneous General Services.

The lapsing of borrowed funds of Corporations to the Government account as unspent balances overstated the Revenue Receipts by ₹3,850 crore.

The above inappropriate use of deposit accounts affects the fiscal parameters and *overstated the revenue receipts by a total amount of ₹5,786.27 crore (₹1,936.27 crore + ₹3,850 crore) understated the Revenue deficit to that extent.*

## 7. Apportionment of balances on Re-Organisation of States:

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

Status of Apportionment of balances under various sectors is given below:

(₹ in crore)

Sector	Total Un-apportioned amount as on 02 June 2014	Amount apportioned	Year of Apportionment	Andhra Pradesh	Telangana	Balance un-apportioned as on 31 March 2025
Capital Account	1,51,349.67	...		...	...	1,51,349.67
E-Public Debt	1,66,522.32	1,66,603.41	2014-15	97,123.93	69,479.48	(-)81.09
F-Loans and Advances	28,099.68	...		...	...	28,099.68
I-Small Savings, Provident Fund, etc.	14,077.84	9,994.32	2016-17	5,598.79	4,395.53	...
		4,083.52	2017-18	2,381.51	1,702.01	
J - Reserve Funds	2,459.06	90.70	2014-15	52.90	37.80	...
		2,368.36	2017-18	1,397.36	971.00	
K-Deposits and Advances	17,082.78	12,608.73	2018-19	8,129.84	4,478.89	4,474.05
L-Suspense and Remittances	6,234.24 (Dr)	6,093.30(Dr)	2014-15	3,553.62(Dr)	2,539.68 (Dr)	238.00 (Dr)
		117.60 (Cr)	2017-18	63.77 (Cr)	53.83 (Cr)	
		20.55 (Dr)	2018-19	10.59 (Dr)	9.96 (Dr)	
M-Remittances	339.47 (Dr)	29.24 (Dr)	2017-18	26.92(Dr)	2.32 (Dr)	310.23 (Dr)
N-Cash Balance	131.75 (Cr)	131.75 (Cr)	2014-15	76.28 (Cr)	55.47 (Cr)	...

## 8. Impact on Receipt, Expenditure and Cash Balance:

The impact on Revenue Expenditure (RE), Capital Expenditure (CE), Revenue Receipts (RR) and Cash Balances (CB) due to misclassifications/non-compliance to statutory provisions on the States' finances as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para No.	Item	O/S of RE	U/S of RE	O/S of CE	U/S of CE	O/S of RR	U/S of RR	U/S of CB	O/S of CB
3(ii)	Misclassification between revenue and capital	109.88	1,865.90	1,865.90	109.88				
3(ix)	Interest Adjustments		359.33						
5(i)	National Pension System		57.48						3,213.01
5(vi)	Building and other construction Workers Welfare Cess								114.28
6	Lapsing of Deposits					5,786.27			
<b>TOTAL</b>		<b>109.88</b>	<b>2,282.71</b>	<b>1,865.90</b>	<b>109.88</b>	<b>5,786.27</b>	<b>--</b>	<b>--</b>	<b>3,327.29</b>
<b>Total (Net) Impact</b>	Overstatement (O/S)/ Understatement (U/S)	<b>Understatement</b>		<b>Overstatement</b>		<b>Overstatement</b>		<b>Overstatement</b>	
		<b>2,172.83</b>		<b>1,756.02</b>		<b>5,786.27</b>		<b>3,327.29</b>	



© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ae/tehangana/en>

