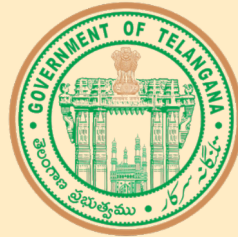




सत्यमेव जयते

Finance Accounts (Volume - I) 2018-19



Government of Telangana

GOVERNMENT OF TELANGANA

FINANCE ACCOUNTS

2018-19

VOLUME-I

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

This compilation containing the Finance Accounts of the Government of Telangana for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume- II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

The treasuries, offices, and/or departments functioning under the control of the Government of Telangana are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (Accounts & Entitlement), Telangana. The audit of these accounts is independently conducted through the office of the Accountant General (Audit), Telangana in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Telangana for the year 2018-2019.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Telangana being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to the significant issues/concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Post enactment of the Andhra Pradesh Re-Organisation Act in 2014, an amount of ₹1,51,349.67 crore under Capital Heads, ₹28,099.69 crore under Loans and Advances, ₹4,474.04 crore under Deposits and Advances, ₹238 crore under Suspense and Miscellaneous and ₹310.24 crore under Remittances continues to remain un-apportioned between the States of Andhra Pradesh and Telangana. As such, the depicted assets and liabilities of the State Government are affected to that extent.

(Paragraph 3(iii) of Notes to Accounts)

2. On the bifurcation of the erstwhile combined State of Andhra Pradesh in 2014, a balance of ₹730.64 crore was available in the NPS Deposit Account of the combined Andhra Pradesh State, pending transfer to NSDL. Of this amount, ₹365.21 crore was apportioned in 2018-2019, with Telangana State being allocated ₹134.60 crore, leaving an amount of ₹365.43 crore still pending apportionment and transfer to NSDL. Further, as of 31 March 2019, the amount pending transfer to NSDL was ₹273.57 crore.

(Paragraph 3(ii) of Notes to Accounts)

3. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The Accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The above findings are detailed in the State Finances Audit Report of the Government of Telangana for the year 2018-19.

Date: 9th July, 2020
Place: New Delhi


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Telangana present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government, as worked out from the balances recorded in the accounts.

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Telangana for the period 2018-19 is ₹50 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, ‘Small Savings, Provident Funds *etc.*’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

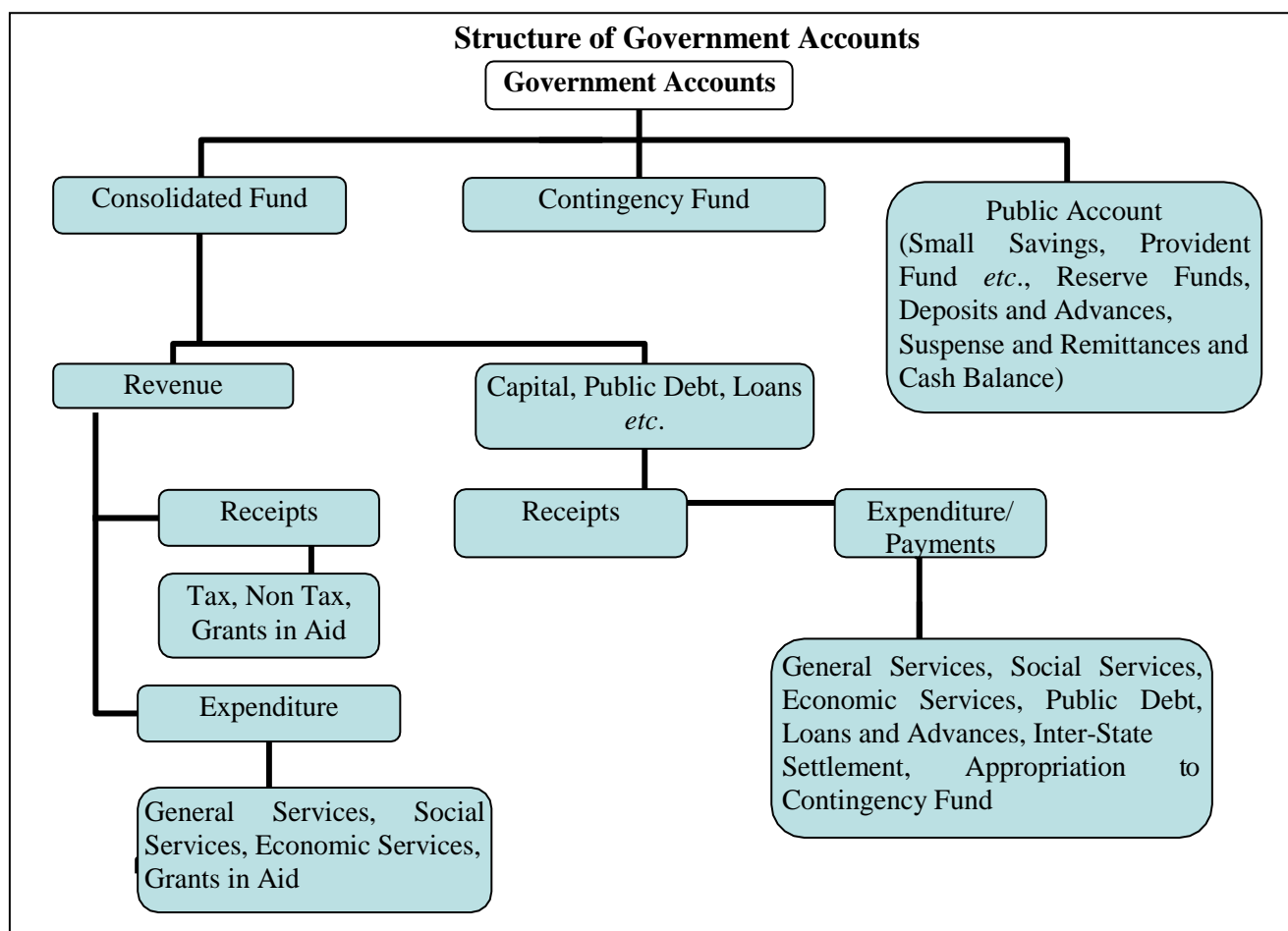
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head, which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2019)

| | |
|--------------|---------------------------------------|
| 0020 to 1606 | Revenue Receipts |
| 2011 to 3606 | Revenue Expenditure |
| 4000 | Capital Receipts |
| 4046 to 7810 | Capital Expenditure (including Loans) |
| 7999 | Appropriation to the Contingency Fund |
| 8000 | Contingency Fund |
| 8001 to 8999 | Public Account |

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings of the State Government. This statement corresponds to detailed statements 14, 17 and 18 of Part I in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 of Part I in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 of Part I in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 of Part I in Volume II.
8. **Statement of Investments of the Government:** This statement summarises investments of the State Government in the Share capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 of Part I in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II
10. **Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

12. Statement on Sources and Application of Funds for Expenditure other than on Revenue

Account: This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:

This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts - nine detailed statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.

15. Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads: This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head levels also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Part I of this volume, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.

18. Detailed Statement on Loans and Advances given by the State Government: This statement corresponds to the summary statement 7 in Volume I.

19. Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level, the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 in Volume I.
- 22. Detailed Statement on Investments of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, *etc.* These details are presented in the accounts at Sub Head level or below (*i.e.* below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner:

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

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

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

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

* * *

1. STATEMENT OF FINANCIAL POSITION

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

| Assets ⁽¹⁾ | Reference (Sl. No.) | | As at | As at |
|---|---------------------|---------------------|------------------------------|--------------------|
| | Notes to Accounts | Statement | 31 March 2019 | 31 March 2018 |
| (₹ in Crore) | | | | |
| Cash | | | | |
| (i) Cash in Transit and Local Remittances | | Annexure to St.No.2 | 2.07 | 2.07 |
| | | | ... | ... |
| (ii) Departmental Balances | | 21 | ... | ... |
| | | | 0.90 | 0.90 |
| (iii) Permanent Imprest | | 21 | 0.30 | 0.30 |
| | | | 1.44 | 1.44 |
| (iv) Cash Balance Investments | | 21 | 15,88.95 | 22,77.42 |
| | | | ... | ... |
| (v) Deposits with Reserve Bank of India & Other Banks | | Annexure St.No.2 | (-)93.29 | 76.03 |
| | | | ... | ... |
| (vi) Investments from Earmarked Funds | | 22 | 57,19.69 | 46,37.09 |
| | | | ... | ... |
| Capital Expenditure | | | | |
| (i) Investments in shares of Companies, Corporations etc. | Para.3-(v) | 8 &19 | 1,97,53.99 | 1,63,65.44 |
| | | | 84,01.21 | 84,01.21 |
| (ii) Other Capital Expenditure | | 5 &16 | 8,21,22.46 | 6,28,70.48 |
| | | | 14,29,48.46 | 14,29,48.46 |
| Contingency Fund (un-recouped) | Para.3-(x) | 21 | 2.10 | 0.09 |
| Loans and Advances | Para.3-(iv) | 7&18 | 2,45,09.18 | 1,58,68.76 |
| | | | 2,80,99.68 | 2,80,99.68 |
| Advances with departmental officers | | 21 | (-)23.37 | (-)19.94 |
| | | | 29.63 | 29.63 |
| Suspense and Miscellaneous Balances⁽²⁾ | | 21 | ... | ... |
| | | | 2,35.66⁽³⁾ | 2,56.21 |
| Remittance Balances | Para.3-(vii) | 21 | ... | ... |
| | | | 3,10.23 | 3,10.23 |
| Cumulative excess of expenditure over Receipts⁽⁴⁾ | | | 6,94,83.09 | 6,93,45.93 |
| Total | | | 20,30,65.17 ⁽⁵⁾ | 17,14,23.67 |

1. The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to Accounts'.
2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include MH-8673-Cash Balance Investment Account, MH-8671-Departmental Balances and MH-8672-Permanent cash imprest which is included separately above though the latter forms part of this sector elsewhere in these Accounts.
3. The Balance of ₹2,56.21 crore(Dr) under L-Suspense and Miscellaneous as on 31 March 2018 has been apportioned to Telangana to the extent of ₹9.95crore(Dr) and ₹10.60 crore(Dr) cleared through advice in r/o MH-8658 leaving un-apportioned balance of ₹2,35.66 crore(Dr) shown in **bold** font in Finance Accounts of both the States.
4. 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.
5. Figure excludes un-apportioned balances which are shown in **bold**.

1. STATEMENT OF FINANCIAL POSITION

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

| Liabilities | | Reference (Sl. No.) | | As at | As at |
|---|--|---------------------|--------------|----------------------------|-------------------|
| | | Notes to Accounts | Statement | 31 March 2019 | 31 March 2018 |
| (₹ in Crore) | | | | | |
| Borrowings (Public Debt) | | | | | |
| (i) | Internal Debt | Para.3-(ii) | 6 & 17 | 15,69,33.55 | 13,42,87.01 |
| | | | | (-)95.17 | (-)95.17 |
| (ii) | Loans and Advances from Central Government | | | | |
| | Non-Plan Loans | Para.3-(ii) | 6 & 17 | 16.55 | 18.87 |
| | | | | 1.75 | 1.75 |
| | Loans for State Plan Schemes | Para.3-(ii) | 6 & 17 | 71,44.16 | 86,12.20 |
| | | | | ... | ... |
| | Loans for Central Plan Schemes | Para.3-(ii) | 6 & 17 | ... | ... |
| | | | | 3.59 | 3.59 |
| | Loans for Centrally Sponsored Plan Schemes | Para.3-(ii) | 6 & 17 | ... | ... |
| | | | | ... | ... |
| | Other Loans for States /Union Territory with legislature schemes | Para.3-(ii) | 6 & 17 | 10,70.14 | ... |
| | | | | 8.74 | 8.74 |
| | Contingency Fund (Corpus) | Para.3-(x) | 21 | 50.00 | 50.00 |
| Liabilities on Public Account | | | | | |
| (i) | Small Savings, Provident Funds, etc. | Para.3-(ii) | 6, 17 & | 1,01,16.67 | 92,72.05 |
| (ii) | Deposits ⁽¹⁾ | | 6, 17 & | 1,97,14.30 | 1,21,38.52 |
| | | | 21 | 45,03.68 | 1,71,12.41 |
| (iii) | Reserve Funds | Para.3-(vi) | 6,17,21 & 22 | 76,87.68 | 61,57.76 |
| | | | | ... | ... |
| (iv) | Remittance Balances | | | 1,31.08 | 16.36 |
| (v) | Suspense and Miscellaneous Balances | Para.3-(vii) | 21 | 2,01.04 | 8,70.90 |
| Cumulative excess of receipts over Expenditure | | | | ... | ... |
| Total | | | | 20,30,65.17 ⁽²⁾ | 17,14,23.67 |

(1) The outstanding unapportioned balance of ₹1,70,82.78crore (Cr)[₹1,71,12.41 (Cr) (-) ₹29.63(Dr)]under K-Deposits and Advances as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73crore (Cr) (Telangana ₹44,78.89crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹44,74.05crore [₹45,03.68 (Cr) (-) ₹29.63(Dr)].

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts | | | Disbursements | | |
|--|--------------------|-------------------|--|-------------------|-------------------|
| | 2018-19 | 2017-18 | | 2018-19 | 2017-18 |
| (₹ in Crore) | | | | | |
| Part-I Consolidated Fund | | | | | |
| Section-A : Revenue | | | | | |
| Revenue Receipts (Ref. Statement 3 & 14) | 10,14,20.16 | 8,88,24.09 | Revenue Expenditure (Ref. Statement 4-A, 4-B & 15) | 9,70,83.08 | 8,53,64.72 |
| Tax Revenue (raised by the State) (Ref. Statement 3 & 14) | 6,46,74.07 | 5,65,19.82 | Salaries ⁽¹⁾ (Ref. Statement 4-B & Appendix-I) | 1,62,40.23 | 1,59,52.39 |
| Non-tax Revenue (Ref. Statement 3 & 14) | 1,00,07.42 | 78,25.39 | Subsidies ⁽¹⁾ (Ref. Statement 4-B & Appendix-II) | 63,03.57 | 61,58.59 |
| Interest Receipts (Ref. Statement 3 & 14) | 59.51 | 1,15.85 | Grants-in-Aid ^(1,2) (Ref. Statement 4-B, 10 & Appendix-III) | 3,78,53.93 | 3,00,47.06 |
| Others (Ref. Statement 3) | 99,47.91 | 77,09.54 | General Services (Ref. Statement 4 & 15) | 2,77,76.38 | 2,47,76.82 |
| Share of Union Taxes/Duties (Ref. Statement 3 & 14) | 1,85,60.88 | 1,64,20.08 | Interest Payment & Service of Debt (Ref. Statement 4-A, 4-B & 15) | 1,30,86.29 | 1,08,35.54 |
| | | | Pension (Ref. Statement 4-A, 4-B & 15) | 1,14,77.38 | 1,19,31.66 |
| | | | Others (Ref. Statement 4-B) | 32,12.71 | 20,09.62 |
| | | | Social Services (Ref. Statement 4-A & 15) | 75,92.51 | 70,92.53 |
| | | | Economic Services (Ref. Statement 4-A & 15) | 13,11.19 | 13,04.33 |
| Grants from Central Government (Ref. Statement 3 & 14) | 81,77.79 | 80,58.80 | Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15) | 5.27 | 33.00 |
| Revenue Deficit | ... | ... | Revenue Surplus | 43,37.08 | 34,59.37 |

- (1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grants-in-Aid figure comprises of the expenditure classified under the dedicated object head “310 Grants-in-Aid” across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198. The expenditure in this statement under the sectors ‘Social’, ‘General’ and ‘Economic’ Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2 below) under Revenue Expenditure and Salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.
- (2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies *etc.*, by the Government is included as a line item. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item ‘Compensation and Assignment to Local Bodies and PRIs’.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts | | | Disbursements | | |
|---|--------------------|--------------------|--|---------------------------------|--------------------|
| | 2018-19 | 2017-18 | | 2018-19 | 2017-18 |
| (₹ in Crore) | | | | | |
| Section-B :Capital | | | | | |
| Capital Receipts (Ref. Statement 3 & 14) | ... | ... | Capital Expenditure (Ref. Statement 4-A 4-B & 16) | 2,26,40.53⁽²⁾ | 2,39,02.02 |
| | | | Salaries ⁽¹⁾ | 3,07.92 | 2,95.37 |
| | | | General Services (Ref. Statement 4-A & 16) | 7,03.08 | 5,64.98 |
| | | | Social Services (Ref. Statement 4-A & 16) | 56,20.03 | 28,50.93 |
| | | | Economic Services (Ref. Statement 4-A & 16) | 1,60,09.50 | 2,01,90.74 |
| Recoveries of Loans & Advances (Ref. Statement 3, 7 & 18) | 65.82 | 1,37.96 | Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18) | 87,06.24 | 62,09.17 |
| | | | General Services (Ref. Statement 4-A, 7 & 18) | 39.82 | ... |
| | | | Social Services (Ref. Statement 4-A, 7 & 18) | 66,17.91 | 54,09.64 |
| | | | Economic Services (Ref. Statement 4-A, 7 & 18) | 19,91.71 | 7,15.18 |
| | | | Others (Ref. Statement 7) | 56.80 | 84.35 |
| Public Debt Receipts (Ref. Statement 3, 6 & 17) | 5,09,61.96 | 4,91,53.40 | Repayment of Public Debt (Ref. Statement 4-A, 6 & 17) | 2,87,15.64 | 2,74,71.10 |
| Internal Debt (Market loans etc.) (Ref. Statement 3, 6 & 17) | 5,05,28.50 | 4,85,16.72 | Internal Debt ⁽³⁾ Market loans etc.) (Ref. Statement 4-A, 6 & 17) | 2,78,81.96 | 2,70,59.48 |
| Loans from GOI (Ref. Statement 3, 6 & 17) | 4,33.46 | 6,36.68 | Loans from GOI (Ref. Statement 4-A, 6 & 17) | 8,33.68 | 4,11.62 |
| Net of inter-state Settlement | ... | ... | Net of inter-state Settlement | 5.31 | 1,86.19 |
| Appropriation to the Contingency Fund | ... | ... | Appropriation to the Contingency Fund | ... | ... |
| Total Receipts Consolidated Fund (Ref. Statement 3) | 15,24,47.94 | 13,81,15.45 | Total Expenditure Consolidated Fund (Ref. Statement 4) | 15,71,50.80 | 14,31,33.20 |
| Deficit in Consolidated Fund | 47,02.86 | 50,17.75 | Surplus in Consolidated Fund | ... | ... |

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

(2) Includes an amount of ₹48.60crore incurred under Grants-in-aid

(3) Includes National Small Savings Fund payment of ₹8,14.04crore.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

| Receipts | | | Disbursements | | |
|--|--------------------|--------------------|--|--------------------|--------------------|
| | 2018-19 | 2017-18 | | 2018-19 | 2017-18 |
| <i>(₹ in Crore)</i> | | | | | |
| Part-II Contingency Fund | | | | | |
| Contingency Fund <i>(Ref. Statement 21)</i> | 0.09 | ... | Contingency Fund | 2.10 | ... |
| Part-III Public Account⁽¹⁾ | | | | | |
| Small Savings <i>(Ref. Statement 21)</i> | 24,27.21 | 24,95.33 | Small Savings <i>(Ref. Statement 21)</i> | 15,82.59 | 15,19.39 |
| Reserves & Sinking Funds <i>(Ref. Statement 21)</i> | 17,71.77 | 10,15.29 | Reserves & Sinking Funds <i>(Ref. Statement 21)</i> | 13,24.45 | 10,96.68 |
| Deposits <i>(Ref. Statement 21)</i> | 6,25,54.24 | 5,39,76.63 | Deposits <i>(Ref. Statement 21)</i> | 5,94,57.35 | 4,81,15.65 |
| Advances | 40.63 | 71.83 | Advances <i>(Ref. Statement 21)</i> | 37.20 | 72.56 |
| Suspense and Misc. <i>(Ref. Statement 21)</i> | 7,83,79.29 | 6,64,08.98 | Suspense and Misc. ⁽²⁾ <i>(Ref. Statement 21)</i> | 7,83,50.73 | 6,92,07.13 |
| Remittances <i>(Ref. Statement 21)</i> | 1,78,60.31 | 2,05,55.05 | Remittances <i>(Ref. Statement 21)</i> | 1,77,45.58 | 1,92,48.67 |
| Total Receipts - Public Account <i>(Ref. Statement 21)</i> | 16,30,33.45 | 14,45,23.11 | Total Disbursements- Public Account <i>(Ref. Statement 21)</i> | 15,84,97.90 | 13,92,60.08 |
| Deficit in Public Account | ... | ... | Surplus in Public Account | 45,35.55 | 52,63.03 |
| Opening Cash Balance | 78.10 | (-)1,67.18 | Closing Cash Balance | (-)91.22 | 78.10 |
| Increase in Cash Balance | ... | 2,45.28 | Decrease in Cash Balance | 1,69.32 | ... |

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

(2) 'Suspense and Miscellaneous' includes 'Other Accounts' such as Cash Balance Investment Account (Major Head 8673) etc. Details given in Statement No. 21 in Volume II.

ANNEXURE - CASH BALANCES AND INVESTMENTS OF CASH BALANCES

| | On 31 March 2019 | On 31 March 2018 |
|--|------------------|------------------|
| | (₹ in Crore) | |
| (a) General Cash Balances- | | |
| 1. Cash in Treasuries | ... | ... |
| 2. Deposits with Reserve Bank | (-)93.29 | 76.03 |
| 3. Deposits with other Banks | ... | ... |
| 4. Remittances in Transit | 2.07 | 2.07 |
| Total | (-)91.22 | 78.10 |
| 5. Investments held in Cash Balance Investment Account (Major Head 8673) | 15,88.95 | 22,77.42 |
| Total- (a) | 14,97.73 | 23,55.52 |
| (b) Other Cash Balances and Investments | | |
| 1. 8671 Departmental Balances-Civil-Cash with Departmental Officers viz. Public Works Officers, Forest Officers, General Managers of Commercial Concerns and Pension Payment Officer (Motigally) | ... | ... |
| 2. 8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure | 0.30 | 0.30 |
| 3. Investment out of Earmarked Funds | 57,19.69 | 46,37.09 |
| Total-(b) | 57,19.99 | 46,37.39 |
| Total-(a) +(b) | 72,17.72 | 69,92.91 |

There was a net difference of **₹1,07.02 crore** (Credit) between the figures reflected in the accounts **₹93.29 crore** (Credit) and that intimated by the Reserve Bank of India **₹13.73 crore** (Credit), in respect of Deposits with Reserve Bank included in the Cash Balance. After the closing of November 2019 accounts the net difference is **₹ 88.03 crore** (Debit). The difference was mainly due to wrong reporting by Agency Banks and is under reconciliation.

| | (₹ in Crore) | | |
|---|--------------|---------|------------|
| | Debit | Credit | Net |
| i) Difference as on 31 March 2019 | 4,09.37 | 5,16.39 | 1,07.02 CR |
| ii) Cleared in the accounts up to November, 2019 | 2,85.78 | 4,80.83 | 1,95.05 CR |
| iii) Difference after the closing of November, 2019 | 1,23.59 | 35.56 | 88.03 DR |

ANNEXURE - CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

(a) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India the State Government has to maintain a minimum cash balance of ₹1.38 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by availing Special Drawing Facility (previously known as Special Ways and Means Advances)/Ways and Means Advances/ Over draft from time to time.

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

(b) The Operative limit of Special Drawing Facility of Government of Telangana was ₹9,49.07crore as on 31 March 2019. The limit for Ways and Means advances for the state was ₹10,80.00 crore as on 31 March 2019.

Without resorting to Special Drawing Facility, Ways and Means Advances and Over Draft from Reserve Bank of India, the State Government maintained the minimum Cash Balance with the Bank on 197 days from 01 April 2018 to 31 March 2019.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 01 April 2018 to 31 March 2019 is given below :-

| | | |
|-------|--|--------------------|
| (i) | Number of days on which the minimum balance was maintained without taking any advance | 197 ⁽³⁾ |
| (ii) | Number of days on which the minimum balance was maintained by taking Special Drawing Facility | 168 |
| (iii) | Number of days on which the minimum balance was maintained by taking Ways and Means Advance | 135 |
| (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 were taken | 32 |

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2019, but worked out by 16 April 2019 and not simply the daily Balance on 31 March.

(2) An amount of ₹15.44 crore was paid towards interest on Special Drawing Facility/Ways and Means Advances/Overdraft during the year 2018-19.

(3) The dates on which Special Drawing Facility was availed fall on the same dates on which Ways and Means Advances and Overdrafts were drawn. Hence the number of days on which minimum balance was maintained without taking any advance was 197 (365- 168).

ANNEXURE - CASH BALANCES AND INVESTMENTS OF CASH BALANCES

DETAILS OF SPECIAL DRAWING FACILITY, WAYS AND MEANS ADVANCES AND OVERDRAFT AVAILED BY GOVERNMENT OF TELANGANA

| (₹ in Crore) | | | | | | |
|----------------|--------------------------|----------|-------------------------|------------|-------------|----------|
| Month | Special Drawing Facility | | Ways And Means Advances | | Overdraft | |
| | No. of days | Amount | No. of days | Amount | No. of days | Amount |
| April 2018 | ... | ... | ... | ... | ... | ... |
| May 2018 | ... | ... | ... | ... | ... | ... |
| June 2018 | 10 | 3,06.20 | ... | ... | ... | ... |
| July 2018 | 5 | 3,70.24 | ... | ... | ... | ... |
| August 2018 | 18 | 8,30.11 | 15 | 14,25.19 | 4 | 88.52 |
| September 2018 | 14 | 4,84.40 | 12 | 11,40.79 | ... | ... |
| October 2018 | 12 | 2,51.63 | 12 | 10,14.97 | ... | ... |
| November 2018 | 22 | 5,23.12 | 21 | 30,64.45 | ... | ... |
| December 2018 | 20 | 2,75.26 | 20 | 16,36.89 | 11 | 14,17.47 |
| January 2019 | 27 | 5,57.15 | 22 | 14,24.97 | 3 | 2,49.92 |
| February 2019 | 19 | 5,64.14 | 19 | 15,87.40 | 8 | 3,92.13 |
| March 2019 | 21 | 14,44.22 | 14 | 23,22.22 | 6 | 4,51.88 |
| Total | 168 | 56,06.47 | 135 | 1,36,16.88 | 32 | 25,99.92 |

(c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests since 2009-10 remained unadjusted as on 31 March 2019.

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

| (₹ in Crore) | | | | | |
|--|--------------------------------|------------|------------|-----------------------------|----------------------|
| | Balance as on 01 April 2018 | Purchases | Sales | Balance on 31 March 2019 | Interest realised |
| Short-term investments- Government of India Treasury Bills | 22,77.42 | 4,80,18.94 | 4,87,07.41 | 15,88.95 | 22.97 |
| Total | 22,77.42 | 4,80,18.94 | 4,87,07.41 | 15,88.95 | 22.97 |

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

...

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

| Description | Actuals | |
|--|-------------------|-------------------|
| | 2018-19 | 2017-18 |
| | | (₹ in Crore) |
| A. Tax Revenue- | | |
| A.1 Own Tax revenue- | | |
| State Goods and Services Tax SGST | 2,38,40.18 | 1,30,72.91 |
| Integrated Goods and Services Tax IGST | ... | ... |
| Other Taxes on Income and Expenditure | 4,52.21 | 4,11.35 |
| Land Revenue | 0.42 | 4.12 |
| Stamps and Registration Fees | 53,44.04 | 42,02.46 |
| Taxes on Immovable property other than Agricultural land | 1,35.80 | 1,06.81 |
| State Excise | 1,06,37.57 | 94,21.33 |
| Taxes on Sales, Trade <i>etc.</i> | 2,02,90.50 | 2,51,06.49 |
| Taxes on Vehicles | 37,61.94 | 35,89.48 |
| Taxes on Goods and Passengers | 1,88.54 | 87.63 |
| Taxes and Duties on Electricity | 15.97 | 3,96.99 |
| Other Taxes and Duties on Commodities and Services | 6.90 | 1,20.25 |
| A.2 Share of net proceeds of Taxes- | | |
| Central Goods and Services Tax CGST | 45,80.66 | 2,31.04 |
| Integrated Goods and Services Tax IGST | 3,65.60 | 16,57.12 |
| Corporation Tax | 64,54.17 | 50,26.69 |
| Taxes on Income other than Corporation Tax | 47,53.21 | 42,44.68 |
| Other Taxes on Income and Expenditure | 33.61 | ... |
| Taxes on Wealth | 2.36 | (-)0.15 |
| Customs | 13,15.55 | 16,56.60 |
| Union Excise Duties | 8,74.26 | 17,31.60 |
| Service Tax | 1,71.88 | 18,72.50 |
| Other Taxes and Duties on Commodities and Services | 9.58 | ... |
| Total- A | 8,32,34.95 | 7,29,39.90 |
| B. Non-Tax Revenue- | | |
| Non-ferrous Mining and Metallurgical Industries | 46,46.94 | 35,92.52 |
| Miscellaneous General Services | 38,85.33 | 8,94.38 |
| Medical and Public Health | 4,05.29 | 2,61.57 |
| Education, Sports, Art and Culture | 3,17.74 | 3,36.05 |
| Police | 1,69.82 | 1,87.03 |
| Dividends and Profits | 93.75 | 1,00.70 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

| Description | Actuals | |
|--|---------|--------------|
| | 2018-19 | 2017-18 |
| | | (₹ in Crore) |
| Other Administrative Services | 93.09 | 74.69 |
| Forestry and Wild Life | 60.62 | 1,27.37 |
| Interest Receipts | 59.51 | 1,15.85 |
| Labour and Employment | 56.06 | 76.01 |
| Roads and Bridges | 34.08 | 16.61 |
| Major Irrigation | 31.58 | 15,21.67 |
| Other General Economic Services | 29.48 | 27.40 |
| Tourism | 18.51 | 3.86 |
| Crop Husbandry | 14.01 | 7.18 |
| Public Works | 11.58 | 6.84 |
| Co-operation | 10.09 | 21.12 |
| Other Social Services | 8.89 | 3.21 |
| Urban Development | 8.60 | 28.23 |
| Power | 7.75 | 9.35 |
| Contributions and Recoveries towards Pension and other Retirement Benefits | 7.44 | 5.15 |
| Minor Irrigation | 5.72 | 1.92 |
| Civil Supplies | 4.68 | 6.13 |
| Civil Aviation | 4.03 | 3.74 |
| Medium Irrigation | 3.90 | 5.74 |
| Social Security and Welfare | 3.83 | 3.47 |
| Industries | 3.04 | 0.00 |
| Land Reforms | 3.02 | 2.77 |
| Fisheries | 2.08 | 1.44 |
| Stationery and Printing | 1.58 | 0.59 |
| Other Rural Development Programmes | 1.45 | 3,67.79 |
| Water Supply and Sanitation | 1.38 | 1.68 |
| Housing | 0.92 | 1.13 |
| Animal Husbandry | 0.65 | 0.77 |
| Jails | 0.27 | 1.45 |
| Information and Publicity | 0.24 | 0.07 |
| Village and Small Industries | 0.23 | 2.63 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

| Description | Actuals | |
|-------------------------------|-------------------|-----------------|
| | 2018-19 | 2017-18 |
| | | (₹ in Crore) |
| Family Welfare | 0.23 | 0.03 |
| Public Service Commission | 0.01 | 0.00 |
| Coal and Lignite | ... | 4.75 |
| Other Agricultural Programmes | ... | 2.50 |
| Total B | 1,00,07.42 | 78,25.39 |

II. Grants from Government of India

| | | |
|--|--------------------|-------------------|
| C. Grants- | | |
| Grants-in-Aid from Central Government- | | |
| Grants for Central Plan Schemes | ... | ... |
| Grants for Centrally Sponsored Scheme | | |
| Central Assistance/shares | 55,07.41 | 47,29.27 |
| Grants under the proviso to Article 275 (1) of the Constitution | ... | 50.15 |
| Other grants | ... | 13,28.30 |
| Finance Commission Grants | | |
| Grants for Rural Local Bodies | 10,71.59 | 9,28.47 |
| Grants for Urban Local Bodies | 5,08.04 | 2,39.07 |
| Grants-in-aid for State Disaster Response Fund | 2,26.50 | ... |
| Other Transfer/Grants to States/Union Territories with Legislatures | | |
| Grants under the proviso to Article 275 (1) of the Constitution | 32.49 | ... |
| Grants towards contribution to National Disaster Response Fund(NDRF) | ... | 58.40 |
| Grants from Central Road Fund | 2,79.08 | ... |
| Special Assistance | 5,52.68 | 4,71.65 |
| Compensation for loss of Revenue arising out of implementation of GST | ... | 1,69.00 |
| Other Grants | ... | 84.49 |
| Total- C | 81,77.79 | 80,58.80 |
| Total- Revenue Receipts (A+B+C) | 10,14,20.16 | 8,88,24.09 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

III.Capital, Public Debt and Other Receipts

| Description | Actuals | |
|---|---------------------------|------------------------|
| | 2018-19 | 2017-18 |
| | | (₹ in Crore) |
| D. Capital Receipts- | | |
| Disinvestment Proceeds | ... | ... |
| Others | ... | ... |
| Total- D | ... | ... |
| E. Public Debt Receipts- | | |
| Internal Debt- | | |
| Market Loans | 2,67,41.80 | 2,46,00.00 |
| Ways and Means Advances from the RBI | 2,18,23.27 | 2,29,21.77 |
| Bonds | ... | (-)8.58 ⁽¹⁾ |
| Loans from Financial Institutions | 13,63.43 | 10,03.53 |
| Other Loans | 6,00.00 | ... |
| Loans and Advances from Central Government- | | |
| Loans for State Plan Schemes (Block Loans) ⁽²⁾ | (-)6,36.68 ⁽³⁾ | 6,36.68 |
| Other Loans for States/Union Territory with Legislature Schemes(Block Loans) ⁽²⁾ | 10,70.14 | |
| Total- E | 5,09,61.96 | 4,91,53.40 |
| F. Loans and Advances by State Government (Recoveries)⁽⁴⁾ | 65.82 | 1,37.96 |
| G. Inter-State Settlements | ... | ... |
| Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G) | 15,24,47.94 | 13,81,15.45 |

(1) Misclassification of previous year, rectified during the year.

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

(3) Includes an amount of ₹10,70.14 crore, loans released and classified under smh(02) to smh(09) as per CGA correction slip No 832, dated 06-01-2017.

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

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

| | Description | Revenue | Capital | L&A | Total (₹ in Crore) |
|------------|--|-------------------|----------------|--------------|-----------------------|
| A. | General Services- | | | | |
| A.1 | Organs of State- | | | | |
| | Parliament/State/Union Territory Legislatures | 73.82 | ... | ... | 73.82 |
| | President, Vice-President/Governor, Administrator of Union Territories | 14.02 | ... | ... | 14.02 |
| | Council of Ministers | 23.20 | ... | ... | 23.20 |
| | Administration of Justice | 5,60.05 | ... | ... | 5,60.05 |
| | Elections | 4,38.21 | ... | ... | 4,38.21 |
| A.2 | Fiscal Services- | | | | |
| | Land Revenue | 2,45.36 | ... | ... | 2,45.36 |
| | Stamps and Registration | 89.28 | ... | ... | 89.28 |
| | State Excise | 2,54.53 | ... | ... | 2,54.53 |
| | Taxes on Sales, Trade <i>etc.</i> | 1,96.18 | ... | ... | 1,96.18 |
| | Taxes on Vehicles | 79.38 | ... | ... | 79.38 |
| | Other Taxes and Duties on Commodities and Services | 8.03 | ... | ... | 8.03 |
| A.3 | Interest payment and Servicing of Debt- | | | | |
| | Apportionment for Reduction or Avoidance of Debt | 5,00.00 | ... | ... | 5,00.00 |
| | Interest Payments | 1,25,86.29 | ... | ... | 1,25,86.29 |
| A.4 | Administrative Services- | | | | |
| | Public Service Commission | 38.66 | ... | ... | 38.66 |
| | Secretariat - General Services | 1,57.52 | ... | ... | 1,57.52 |
| | District Administration | 9,73.15 | ... | ... | 9,73.15 |
| | Treasury and Accounts Administration | 1,68.39 | ... | ... | 1,68.39 |
| | Police | 55,61.57 | 2,85.47 | ... | 58,47.04 |
| | Jails | 1,13.54 | ... | ... | 1,13.54 |
| | Stationery and Printing | 55.16 | ... | ... | 55.16 |
| | Public Works | 1,86.93 | 2,73.35 | ... | 4,60.28 |
| | Vigilance | 37.40 | ... | ... | 37.40 |
| | Other Administrative Services | 3,60.79 | 1,44.26 | ... | 5,05.05 |
| A.5 | Pension & Misc. General Services- | | | | |
| | Pensions and Other Retirement Benefits | 1,14,77.38 | ... | ... | 1,14,77.38 |
| | Miscellaneous General Services | 0.34 | ... | 39.82 | 40.16 |
| | Total-General Services | 3,41,99.18 | 7,03.08 | 39.82 | 3,49,42.08 |
| B. | Social Services- | | | | |
| B.1 | Education, Sports, Art and Culture- | | | | |
| | General Education | 1,09,39.37 | 2,47.16 | ... | 1,11,86.53 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

| Description | | Revenue | Capital | L&A | Total (₹ in Crore) |
|-------------|--|-------------------|-----------------|-----------------|-----------------------|
| | Technical Education | 3,28.88 | 22.79 | ... | 3,51.67 |
| | Sports and Youth Services | 94.05 | 8.81 | ... | 1,02.86 |
| | Art and Culture | 1,41.27 | ... | ... | 1,41.27 |
| B.2 | Health & Family Welfare- | | | | |
| | Medical and Public Health | 36,34.83 | 4,62.82 | 6,21.70 | 47,19.35 |
| | Family Welfare | 12,77.72 | ... | ... | 12,77.72 |
| B.3 | Water Supply, Sanitation, Housing and Urban Development- | | | | |
| | Water Supply and Sanitation | 3,14.36 | 42,36.40 | 24,42.06 | 69,92.82 |
| | Housing | 8,75.68 | 16.62 | 9,77.65 | 18,69.95 |
| | Urban Development | 20,29.55 | ... | 1,76.50 | 22,06.05 |
| B.4 | Information and Broadcasting- | | | | |
| | Information and Publicity | 2,69.74 | ... | ... | 2,69.74 |
| B.5 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities- | | | | |
| | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 88,21.61 | 6,17.66 | 24,00.00 | 118,39.27 |
| B.6 | Labour and Labour Welfare- | | | | |
| | Labour, Employment and Skill Development | 1,66.07 | ... | ... | 1,66.07 |
| B.7 | Social Welfare & Nutrition- | | | | |
| | Social Security and Welfare | 74,99.39 | 6.54 | ... | 75,05.93 |
| | Nutrition | 29,11.94 | ... | ... | 29,11.94 |
| | Relief on account of Natural Calamities | 2,97.28 | ... | ... | 2,97.28 |
| B.8 | Others | | | | |
| | Other Social Services | 87.04 | 1.23 | ... | 88.27 |
| | Secretariat-Social Services | 32.38 | ... | ... | 32.38 |
| | Total -Social Services | 3,97,21.16 | 56,20.03 | 66,17.91 | 5,19,59.10 |
| C | Economic Services | | | | |
| C.1 | Agriculture and Allied Activities- | | | | |
| | Crop Husbandry | 1,12,97.66 | 6,80.61 | 45.44 | 1,20,23.71 |
| | Soil and Water Conservation | 45.97 | ... | ... | 45.97 |
| | Animal Husbandry | 4,08.85 | 10.09 | 4,93.32 | 9,12.26 |
| | Dairy Development | 0.07 | ... | 8.55 | 8.62 |
| | Fisheries | 49.30 | 1.03 | 27.81 | 78.14 |
| | Forestry and Wild Life | 2,72.43 | 2,17.20 | ... | 4,89.63 |
| | Food Storage and Warehousing | 2.66 | ... | ... | 2.66 |
| | Agricultural Research and Education | 4,06.23 | 14.00 | ... | 4,20.23 |
| | Co-operation | 90.86 | ... | ... | 90.86 |
| | Other Agricultural Programmes | 26.45 | 88.74 | ... | 1,15.19 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

| | Description | Revenue | Capital | L&A | Total (₹ in Crore) |
|-------------|--|-------------------|-------------------|-----------------|-----------------------|
| C.2 | Rural Development | | | | |
| | Special Programmes for Rural Development | 6,02.73 | ... | ... | 6,02.73 |
| | Land Reforms | 9.99 | ... | ... | 9.99 |
| | Other Rural Development Programmes | 22,44.39 | 19,96.06 | ... | 42,40.45 |
| C.4 | Irrigation & Flood Control | | | | |
| | Major Irrigation | 3,46.27 | 78,22.18 | ... | 81,68.45 |
| | Medium Irrigation | 0.09 | 1,96.20 | ... | 1,96.29 |
| | Minor Irrigation | 25.16 | 10,81.49 | ... | 11,06.65 |
| | Command Area Development | 17.54 | ... | ... | 17.54 |
| | Flood Control and Drainage | ... | 17.91 | ... | 17.91 |
| C.5 | Energy- | | | | |
| | Power | 49,67.00 | 24,00.00 | 2,49.67 | 76,16.67 |
| | New and Renewable Energy | 15.64 | ... | ... | 15.64 |
| C.6 | Industry & Minerals- | | | | |
| | Village and Small Industries | 1,33.46 | ... | ... | 1,33.46 |
| | Industries | 3,07.36 | ... | ... | 3,07.36 |
| | Non-Ferrous Mining and Metallurgical Industries | 3,04.04 | ... | ... | 3,04.04 |
| | Consumer Industries | ... | 1.75 | 1.19 | 2.94 |
| | Other Industries | 6.00 | 64.91 | 18.75 | 89.66 |
| C.7 | Transport- | | | | |
| | Civil Aviation | 39.22 | ... | ... | 39.22 |
| | Roads and Bridges | 7,02.45 | 10,24.23 | ... | 17,26.68 |
| | Road Transport | 1,30.00 | ... | 7,53.20 | 8,83.20 |
| C.9 | Science & Technology and Environment | | | | |
| | Other Scientific Research | 6.06 | ... | ... | 6.06 |
| | Ecology and Environment | 1.21 | ... | ... | 1.21 |
| C.10 | General Economic Services- | | | | |
| | Secretariat-Economic Services | 5,55.79 | ... | ... | 5,55.79 |
| | Tourism | 24.34 | ... | ... | 24.34 |
| | Foreign Trade and Export Promotion | 0.82 | ... | ... | 0.82 |
| | Census, Surveys and Statistics | 42.77 | ... | ... | 42.77 |
| | Civil Supplies | 55.06 | ... | ... | 55.06 |
| | Other General Economic Services | 19.60 | 7,01.02 | 3,93.78 | 11,14.40 |
| | Total-Economic Services | 2,31,57.47 | 1,63,17.42 | 19,91.71 | 4,14,66.60 |
| D. | Grants-in-Aid & Contributions- | | | | |
| | Compensation & Assignments to Local Bodies and Panchayati Raj Institutions | 5.27 | ... | ... | 5.27 |
| E. | Loans to Government Servants, etc.- | | | | |
| | Loans to Government Servants etc. | ... | ... | 56.80 | 56.80 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

| Description | | Revenue | Capital | L&A | Total |
|-------------|---|-------------------|-------------------|-------------------|--------------------|
| | | (₹ in Crore) | | | |
| F. | Public Debt- | | | | |
| | Internal Debt of the State Government | ... | ... | 2,78,81.96 | 2,78,81.96 |
| | Loans and Advances from the Central Government | ... | ... | 8,33.68 | 8,33.68 |
| | Total- Grants in Aid & Contributions, Loans to Government Servants and Public Debt | 5.27 | ... | 2,87,72.44 | 2,87,77.71 |
| G. | Inter State Settlement | ... | ... | 5.31 | 5.31 |
| | Total- Consolidated Fund Expenditure | 9,70,83.08 | 2,26,40.53 | 3,74,27.19 | 15,71,50.80 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
B. EXPENDITURE BY NATURE

| Object of Expenditure | 2018-19 | | | 2017-18 | | |
|--|--------------|------------|---------------------------|------------|------------|------------|
| | Revenue | Capital | Total | Revenue | Capital | Total |
| | (₹ in Crore) | | | | | |
| Grants-in-Aid | 3,78,59.20 | 48.60 | 3,79,07.80 | 3,00,80.06 | 3,35.86 | 3,04,15.92 |
| Salaries | 1,62,40.23 | 3,07.92 | 1,65,48.15 | 1,59,52.39 | 2,95.37 | 1,62,47.76 |
| Major Works | ... | 1,53,06.80 | 1,53,06.80 | 0.05 | 1,92,92.97 | 1,92,93.02 |
| Pensionary Charges | 1,46,76.15 | ... | 1,46,76.15 ⁽¹⁾ | 1,65,76.06 | ... | 1,65,76.06 |
| Interest | 1,25,56.75 | ... | 1,25,56.75 | 1,08,00.95 | ... | 1,08,00.95 |
| Subsidies | 63,03.57 | ... | 63,03.57 | 61,58.59 | ... | 61,58.59 |
| Other Charges | 11,88.23 | 30,89.52 | 42,77.75 | 13,85.89 | 5,26.68 | 19,12.57 |
| Investments | ... | 33,88.55 | 33,88.55 | ... | 32,90.20 | 32,90.20 |
| Scholarships and Stipends | 28,07.58 | ... | 28,07.58 | 28,07.20 | ... | 28,07.20 |
| Professional Services | 17,17.26 | 3.53 | 17,20.79 | 13,83.40 | 7.48 | 13,90.88 |
| Contributions | 16,00.68 | ... | 16,00.68 | 4,79.35 | ... | 4,79.35 |
| PRC Arrears | 9,37.49 | 13.60 | 9,51.09 | 7,50.55 | 15.79 | 7,66.34 |
| Minor Works | 5,85.00 | 3,51.20 | 9,36.20 | 6,89.50 | 1,53.28 | 8,42.78 |
| Cost of Ration / Diet Charges | 8,10.85 | ... | 8,10.85 | 7,75.45 | ... | 7,75.45 |
| Office Expenses | 7,15.83 | 31.45 | 7,47.28 | 4,64.29 | 26.54 | 4,90.83 |
| Other Contractual Services | 7,15.35 | 23.91 | 7,39.26 | 5,65.01 | 22.67 | 5,87.68 |
| Supplies and Materials | 5,70.96 | 1,25.50 | 6,96.46 | 7,22.27 | 16.22 | 7,38.49 |
| Domestic Travel Expenses | 3,96.33 | 11.73 | 4,08.06 | 2,30.49 | 11.01 | 2,41.50 |
| Transfer to Reserve Funds | 3,02.00 | ... | 3,02.00 | 58.40 | ... | 58.40 |
| Advertisements, Sales and Publicity Expenses | 2,55.38 | 35.22 | 2,90.60 | 2,97.40 | 41.18 | 3,38.58 |
| Machinery and Equipment | 36.51 | 1,70.84 | 2,07.35 | 44.68 | 1,89.07 | 2,33.75 |
| Petrol, Oil and Lubricants | 1,39.25 | 0.89 | 1,40.14 | 81.16 | 0.82 | 81.98 |
| Rents, Rates and Taxes | 1,10.05 | 1.14 | 1,11.19 | 1,13.54 | 1.07 | 1,14.61 |
| Wages | 56.09 | 1.53 | 57.62 | 60.59 | 1.64 | 62.23 |
| Secret Service Expenditure | 65.65 | ... | 65.65 | 32.13 | ... | 32.13 |
| User Charges | 53.05 | ... | 53.05 | 28.42 | ... | 28.42 |
| Motor Vehicles | 30.10 | 4.20 | 34.30 | 51.77 | 4.32 | 56.09 |
| Publications | 21.29 | 0.08 | 21.37 | 14.79 | 0.09 | 14.88 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
B. EXPENDITURE BY NATURE

| Object of Expenditure | 2018-19 | | | 2017-18 | | |
|---------------------------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|--------------------|
| | Revenue | Capital | Total | Revenue | Capital | Total |
| <i>(₹ in Crore)</i> | | | | | | |
| Clothing, Tentage and Store | 17.14 | 0.01 | 17.15 | 27.74 | 0.01 | 27.75 |
| Other Administrative Expenses | 11.71 | 0.38 | 12.09 | 9.03 | 0.74 | 9.77 |
| Arms and Ammunition | 10.49 | ... | 10.49 | 9.09 | 0.64 | 9.73 |
| PRC Arrears to Work Charged Employees | 4.71 | 3.01 | 7.72 | ... | ... | ... |
| Rewards | 1.67 | ... | 1.67 | 1.64 | ... | 1.64 |
| Write Off | 0.13 | ... | 0.13 | 0.12 | ... | 0.12 |
| Foreign Travel Expenses | 0.12 | ... | 0.12 | 0.31 | ... | 0.31 |
| Deduct Recoveries of unspent balances | (-)1.18 | ... | (-)1.18 | (-)0.11 | ... | (-)0.11 |
| Deduct - Recoveries | (-)25.90 | ... | (-)25.90 | (-)64.16 | (-)0.09 | (-)64.25 |
| Inter Account Transfers | (-)36,86.64 | (-)2,79.08 | (-)39,65.72 ⁽¹⁾ | (-)52,23.32 | (-)3,31.54 | (-)55,54.86 |
| Total | 9,70,83.08 | 2,26,40.53 | 11,97,23.61 | 8,53,64.72 | 2,39,02.02 | 10,92,66.74 |

Note: Grants-in-Aid under Revenue Account includes expenditure of ₹40,37.12 crore (Salaries-₹36,50.75 crore, PRC Arrears-₹1,57.32 crore, Minor Works-₹96.96 crore, Wages-₹16.25 crore, Other Charges-₹1,15.19 crore, Other Contractual Services-₹0.07 crore, Domestic Travel Expenses-₹0.25 crore) incurred under Minor Heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid and Contributions-₹0.33 crore under MH 3604.

* * *

(1) Inter account transfer includes amount of ₹40,49.75 crore representing share of pension reimbursed by Andhra Pradesh during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+)/ Decrease(-) |
|---|--|----------------------------|--|---|----------------------------|--|-------------------------------------|
| (₹ in Crore) | | | | | | | |
| A. Capital Account of General Services- | | | | | | | |
| 4055 | Capital Outlay on Police | 3,88.23 | 13,16.46 | ... | 2,85.47 | 16,01.93 | (-)26.47 |
| | | | 10,30.80 | | | 10,30.80 | ... |
| 4058 | Capital Outlay on Stationery and Printing | 0.08 | 1.33 | ... | ... | 1.33 | (-)100.00 |
| | | | 6.16 | | | 6.16 | ... |
| 4059 | Capital Outlay on Public Works | 80.22 | 2,39.52 | ... | 2,73.35 | 5,12.87 | 240.75 |
| | | | 10,21.68 | | | 10,21.68 | ... |
| 4070 | Capital Outlay on Other Administrative Services | 96.45 | 2,55.67 | ... | 1,44.26 | 3,99.93 | 49.57 |
| | | | 8,14.37 | | | 8,14.37 | ... |
| Total- A | | 5,64.98 | 18,12.98 | ... | 7,03.08 | 25,16.06 | 24.44 |
| | | | 28,73.01 | | | 28,73.01 | ... |
| B. Capital Account of Social Services- | | | | | | | |
| (a) Capital Account of Education, Sports, Art and Culture- | | | | | | | |
| 4202 | Capital Outlay on Education, Sports, Art and Culture | 2,47.96 | 8,17.03 | ... | 2,78.76 | 10,95.79 | 12.42 |
| | | | 13,11.07 | | | 13,11.07 | ... |
| Total- (a) | | 2,47.96 | 8,17.03 | ... | 2,78.76 | 10,95.79 | 12.42 |
| | | | 13,11.07 | | | 13,11.07 | ... |
| (b) Capital Account of Health and Family Welfare- | | | | | | | |
| 4210 | Capital Outlay on Medical and Public Health | 2,62.35 | 7,96.83 | ... | 4,62.82 | 12,59.65 | 76.41 |
| | | | 12,21.70 | | | 12,21.70 | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+) / Decrease(-) |
|--|---|----------------------------|--|---|----------------------------|--|--------------------------------------|
| | | | | | | | (₹ in Crore) |
| 4211 | Capital Outlay on Family Welfare | 0.02 | 0.02 | ... | ... | 0.02 | (-)100.00 |
| | Total- (b) | 2,62.37 | 7,96.85 12,78.54 | ... | 4,62.82 | 12,59.67 12,78.54 | 76.40 ... |
| (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development- | | | | | | | |
| 4215 | Capital Outlay on Water Supply and Sanitation | 18,30.95 | 55,87.32 | ... | 42,36.40 | 98,23.72 | 131.38 |
| 4216 | Capital Outlay on Housing | 42.13 | 31,85.93 2,02.02 | ... | 16.62 | 31,85.93 2,18.64 | ... |
| 4217 | Capital Outlay on Urban Development | ... | 2,96.81 8.03 | ... | ... | 2,96.81 8.03 | (-)60.55 ... |
| | Total- (c) | 18,73.08 | 57,97.37 34,90.39 | ... | 42,53.02 | 1,00,50.39 34,90.39 | 127.06 ... |
| (d) Capital Account of Information and Broadcasting- | | | | | | | |
| 4220 | Capital Outlay on Information and Publicity | 13.78 | 13.78 | ... | ... | 13.78 | (-)100.00 |
| | Total- (d) | 13.78 | 6.50 13.78 | ... | ... | 6.50 13.78 | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+)/ Decrease(-) |
|------------|--|----------------------------|--|---|----------------------------|--|-------------------------------------|
| | | | | | | | (₹ in Crore) |
| (e) | <i>Capital Account of Welfare of SCs, STs and Other BCs-</i> | | | | | | |
| 4225 | Capital Outlay on Welfare of SCs, STs , Other BCs and Minorities | 4,07.95 | 14,90.14 | ... | 6,17.66 | 21,07.80 | 51.41 |
| | | | 35,55.63 | | | 35,55.63 | ... |
| | Total- (e) | 4,07.95 | 14,90.14 | ... | 6,17.66 | 21,07.80 | 51.41 |
| | | | 35,55.63 | | | 35,55.63 | ... |
| (g) | <i>Capital Account of Social Welfare and Nutrition-</i> | | | | | | |
| 4235 | Capital Outlay on Social Security and Welfare | 39.95 | 1,33.86 | ... | 6.54 | 1,40.40 | (-)83.63 |
| | | | 3,11.85 | | | 3,11.85 | ... |
| | Total- (g) | 39.95 | 1,33.86 | ... | 6.54 | 1,40.40 | (-)83.63 |
| | | | 3,11.85 | | | 3,11.85 | ... |
| (h) | <i>Capital Account of other Social Services-</i> | | | | | | |
| 4250 | Capital Outlay on Other Social Services | 5.84 | 20.02 | ... | 1.23 | 21.25 | (-)78.94 |
| | | | 4,83.22 | | | 4,83.22 | ... |
| | Total- (h) | 5.84 | 20.02 | ... | 1.23 | 21.25 | (-)78.94 |
| | | | 4,83.22 | | | 4,83.22 | ... |
| | Total- B | 28,50.93 | 90,69.05 | ... | 56,20.03 | 1,46,89.08 | 97.13 |
| | | | 1,04,37.20 | | | 1,04,37.20 | ... |
| C. | <i>Capital Account of Economic Services-</i> | | | | | | |
| (a) | <i>Capital Account of Agriculture and Allied Activities-</i> | | | | | | |
| 4401 | Capital Outlay on Crop Husbandry | 2,32.17 | 4,96.19 | ... | 6,80.61 | 11,76.80 | 193.15 |
| | | | 59.07 | | | 59.07 | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+)/ Decrease(-) |
|------------|---|----------------------------|---|---|----------------------------|---|-------------------------------------|
| | | | | | | | (₹ in Crore) |
| 4402 | Capital Outlay on Soil and Water Conservation | ... | ... | ... | ... | ... | ... |
| 4403 | Capital Outlay on Animal Husbandry | 12.35 | 0.01 87.19 59.74 | ... | 10.09 | 0.01 97.28 59.74 | ... (-)18.30 ... |
| 4404 | Capital Outlay on Dairy Development | ... | ... | ... | ... | ... | ... |
| 4405 | Capital Outlay on Fisheries | ... | 69.60 ... | ... | 1.03 | 69.60 1.03 60.97 | |
| 4406 | Capital Outlay on Forestry and Wild Life | 9.97 | 60.97 19.57 1,13.12 | ... | 2,17.20 | 2,36.77 1,13.12 | 2078.54 ... |
| 4408 | Capital Outlay on Food Storage and Warehousing | ... | ... | ... | ... | ... | ... |
| 4415 | Capital Outlay on Agricultural Research and Education | ... | 9.19 ... | ... | 14.00 | 9.19 14.00 | |
| 4416 | Investment in Agricultural Financial Institutions | ... | 25.00 ... | ... | ... | 25.00 ... | |
| 4425 | Capital Outlay on Co-operation | 20.00 | 22.50 3,25.19 7,54.62 | ... | ... | 22.50 3,25.19 8,43.36 | (-)100.00 ... (-)62.91 |
| 4435 | Capital Outlay on Other Agricultural Programmes | 2,39.24 | 51.11 | ... | 88.74 | 51.11 | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+) / Decrease(-) |
|---|--|----------------------------|--|---|----------------------------|--|--------------------------------------|
| Total- (a) | | 5,13.73 | 13,80.07 | ... | 10,11.67 | 23,91.74 | 96.93 |
| | | | 7,73.00 | | | 7,73.00 | ... |
| (b) Capital Account of Rural Development- | | | | | | | |
| 4515 | Capital Outlay on Other Rural Development Programmes | 8,58.42 | 13,62.43 | ... | 19,96.06 | 33,58.49 | 132.53 |
| Total- (b) | | 8,58.42 | 18,52.76 | ... | 18,52.76 | 18,52.76 | ... |
| | | | 13,62.43 | ... | 19,96.06 | 33,58.49 | 132.53 |
| | | | 18,52.76 | | | 18,52.76 | ... |
| (d) Capital Account of Irrigation and Flood Control- | | | | | | | |
| 4700 | Capital Outlay on Major Irrigation | 1,09,88.31 | 3,31,17.28 | ... | 78,22.18 | 4,09,39.46 | (-)28.81 |
| | | | 8,77,07.45 | | | 8,77,07.45 | ... |
| 4701 | Capital Outlay on Medium Irrigation | 2,06.94 | 6,00.26 | ... | 1,96.20 | 7,96.46 | (-)5.19 |
| | | | 48,68.00 | | | 48,68.00 | ... |
| 4702 | Capital Outlay on Minor Irrigation | 13,59.59 | 52,48.44 | ... | 10,81.49 | 63,29.93 | (-)20.45 |
| | | | 95,47.74 | | | 95,47.74 | ... |
| 4705 | Capital Outlay on Command Area Development | 0.24 | 1.14 | ... | ... | 1.14 | (-)100.00 |
| | | | 2,38.99 | | | 2,38.99 | ... |
| 4711 | Capital Outlay on Flood Control Projects | 40.83 | 2,63.60 | ... | 17.91 | 2,81.51 | (-)56.14 |
| | | | 26,41.02 | | | 26,41.02 | ... |
| Total- (d) | | 1,25,95.91 | 3,92,30.72 | ... | 91,17.78 | 4,83,48.50 | (-)27.61 |
| | | | 10,50,03.20 | | | 10,50,03.20 | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+)/ Decrease(-) |
|--|---|----------------------------|--|---|----------------------------|--|-------------------------------------|
| <i>(e) Capital Account of Energy-</i> | | | | | | | |
| 4801 | Capital Outlay on Power Projects | 27,21.27 | 1,40,90.34 | ... | 24,00.00 | 1,64,90.34 | (-)11.81 |
| | | | 53,27.94 | | | 53,27.94 | ... |
| 4810 | Capital Outlay on New and Renewable Energy | ... | 0.05 | ... | ... | 0.05 | ... |
| | | | 0.59 | | | 0.59 | ... |
| Total- (e) | | 27,21.27 | 1,40,90.39 | ... | 24,00.00 | 1,64,90.39 | (-)11.81 |
| | | | 53,28.53 | | | 53,28.53 | ... |
| <i>(f) Capital Account of Industry and Minerals-</i> | | | | | | | |
| 4851 | Capital Outlay on Village and Small Industries | ... | 7.75 | ... | ... | 7.75 | ... |
| | | | 75.81 | | | 75.81 | ... |
| 4852 | Capital Outlay on Iron and Steel Industries | ... | ... | ... | ... | ... | ... |
| | | | 4.73 | | | 4.73 | ... |
| 4853 | Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | ... | ... | ... | ... | ... | ... |
| | | | 8,91.27 | | | 8,91.27 | ... |
| 4854 | Capital Outlay on Cement & Non-metallic Mineral Industries | ... | ... | ... | ... | ... | ... |
| | | | 0.22 | | | 0.22 | ... |
| 4855 | Capital Outlay on Fertilizer Industries | ... | ... | ... | ... | ... | ... |
| | | | 27.46 | | | 27.46 | ... |
| 4858 | Capital Outlay on Engineering Industries | ... | ... | ... | ... | ... | ... |
| | | | 37.42 | | | 37.42 | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+)/ Decrease(-) |
|--|--|----------------------------|--|---|----------------------------|--|-------------------------------------|
| | | | | | | | (₹ in Crore) |
| 4859 | Capital Outlay on Telecommunications and Electronic Industries | ... | ... | ... | ... | ... | ... |
| 4860 | Capital Outlay on Consumer Industries | 1.96 | 12.88 64.35 | ... | 1.75 | 12.88 66.10 | ... |
| 4875 | Capital Outlay on Other Industries | 73.21 | 3,48.20 1,01.22 | ... | 64.91 | 3,48.20 1,66.13 | (-)10.71 |
| 4885 | Other Capital Outlay on Industries and Minerals | ... | 6,01.45 ... | ... | ... | 6,01.45 ... | (-)11.34 |
| | | | 71.68 | | | 71.68 | ... |
| Total- (f) | | 75.17 | 1,73.32 20,71.12 | ... | 66.66 | 2,39.98 20,71.12 | (-)11.32 |
| (g) Capital Account of Transport- | | | | | | | |
| 5051 | Capital Outlay on Ports and Light Houses | ... | ... | ... | ... | ... | ... |
| 5053 | Capital Outlay on Civil Aviation | ... | 8,65.91 15.18 | ... | ... | 8,65.91 15.18 | ... |
| 5054 | Capital Outlay on Roads and Bridges | 21,69.35 | 72.24 69,95.49 | ... | 10,24.23 | 72.24 80,19.72 | ... |
| 5055 | Capital Outlay on Road Transport | ... | 1,71,82.89 12,21.10 | ... | ... | 1,71,82.89 12,21.10 | (-)52.79 |
| 5056 | Capital Outlay on Inland Water Transport | ... | 1,82.84 ... | ... | ... | 1,82.84 ... | ... |
| | | | 7.81 | | | 7.81 | ... |
| Total- (g) | | 21,69.35 | 82,31.77 1,83,11.69 | ... | 10,24.23 | 92,56.00 1,83,11.69 | (-)52.79 |
| | | | | | | | ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent un-apportioned expenditure)

| Major Head | Description | Expenditure during 2017-18 | Progressive Expenditure ending 2017-18 | Amount allocated to Telangana during the year | Expenditure during 2018-19 | Progressive Expenditure ending 2018-19 | Percentage Increase(+)/ Decrease(-) |
|---|---|----------------------------|--|---|----------------------------|--|-------------------------------------|
| (₹ in Crore) | | | | | | | |
| (j) Capital Account of General Economic Services- | | | | | | | |
| 5452 | Capital Outlay on Tourism | 5.62 | 19.33 23.35 | ... | ... | 19.33 23.35 | (-)100.00 ... |
| 5453 | Capital Outlay on Foreign Trade and Export Promotion | ... | ... | ... | ... | ... | ... |
| 5465 | Investments in General Financial & Trading Institutions | ... | ... | ... | ... | ... | ... |
| 5475 | Capital Outlay on Other General Economic Services | 15,46.64 | 38,65.86 46,33.85 | ... | 7,01.02 | 45,66.88 46,33.85 | (-)54.67 ... |
| Total- (j) | | 15,52.26 | 38,85.19 46,99.16 | ... | 7,01.02 | 45,86.21 46,99.16 | (-)54.84 ... |
| Total- C | | 2,04,86.11 | 6,83,53.89 13,80,39.46 | ... | 1,63,17.42 | 8,46,71.31 13,80,39.46 | (-)20.35 ... |
| Total- Expenditure Capital Account | | 2,39,02.02 | 7,92,35.92 15,13,49.67 | ... | 2,26,40.53 | 10,18,76.45 15,13,49.67 | (-)5.28 ... |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

- During the year 2018-19, the Government of Telangana invested ₹30,89.50 crore in Government Companies and ₹2,99.05 crore in Co-operative Institutions and Local Bodies, the total investment being ₹33,88.55 crore. Further details about investments are given in Statement No.19.
- The expenditure under Capital Heads of account excludes the amount of investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to **₹84,01.21** crore pending apportionment.
- Expenditure figure under the Major Head 5054-Capital outlay on Roads and Bridges excludes an amount of ₹1.95 crore met out of advance from the Contingency Fund during the year 2018-19 but not recouped to the Fund till the close of the year.
- The major increase in respect of the Capital Expenditure heads over previous year is as under:

| | Head of Account | Increase (₹ in Crore) | Reasons |
|-----------|--|--------------------------|---|
| A | Capital Account of General Services | | |
| 4059 | Capital Outlay on Public Works | 1,93.13 | Increase in Expenditure was due to additional expenditure on construction of Buildings for Collectorate, Court Buildings and Telangana KalaBharathi. |
| B. | Capital Account of Social Services- | | |
| (b) | <i>Capital Account of Health and Family Welfare</i> | | |
| 4210 | Capital Outlay on Medical and Public Health | 2,00.47 | Increase in Expenditure was mainly due to expenditure on Construction of Medical Colleges and Hospitals, Purchase of Hospital Equipment, Surgical Consumables and Diagnostic reagents and disposable, Integrated Hospital Facility Management Services and Establishment of All India Institute of Medical Sciences |
| (c) | <i>Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i> | | |
| 4215 | Capital Outlay on Water Supply and Sanitation | 24,05.45 | Increase in expenditure was due to additional expenditure incurred under Mission Bhagiradha and due to change in classification from Revenue section to Capital section of Swachh Bharath Mission –Gramin (SBM- G) expenditure |
| (e) | <i>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i> | | |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 2,09.71 | Increase in expenditure was due to additional expenditure incurred under various Backward class Corporations and on new schemes like Road Infrastructure in 11 Districts of 3 ITDAs , BT Roads to ST Habitations and on Construction of Buildings for Residential School Complex . |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

| | |
|---|----------|
| C. Capital Account of Economic Services- | |
| <i>(a) Capital Account of Agriculture and Allied Activities-</i> | |
| 4401 Capital Outlay on Crop Husbandry | 4,48.44 |
| Increase in expenditure was due to increased Investment in TS Seed Corporations and Supply of Tablet PCs to Agriculture Department. | |
| 4406 Capital Outlay on Forestry and Wild Life | 2,07.23 |
| Increase in expenditure was due to change in classification of Afforestation Fund from Revenue section to Capital section | |
| <i>(b) Capital Account of Rural Development</i> | |
| 4515 Capital Outlay on other Rural Development Programmes | 11,37.64 |
| Increase in Expenditure was due to additional expenditure on Pradhan Mantri Gram Sadak Yojana and change in classification of expenditure on MGNREG scheme, construction of Panchayati Raj Rural Roads, Roads and Bridges in Rural Areas and Assistance to Mandal Praja Parishad for construction of Buildings from Revenue section to Capital section. | |

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

| Head of Account | Decrease (₹ in Crore) | Reasons |
|--|--------------------------|--|
| C. Capital Account of Economic Services- | | |
| <i>(d) Capital Account of Irrigation and Flood Control</i> | | |
| 4700 Capital Outlay on Major Irrigation | 31,66.13 | Decrease in expenditure was mainly due to less expenditure on Kaleshwaram Project, J.Chokka Rao Devadula Lift Irrigation Scheme and Flood Flow Canal Project |
| <i>(g) Capital Account of Transport</i> | | |
| 5054 Capital Outlay on Roads and Bridges | 11,45.12 | Decrease in expenditure was mainly due to lower expenditure on Major District Roads, Double line roads from Mandal to District Headquarters, Core network Roads, Roads and Bridges connecting Agricultural Fields under Telangana Rural Development Fund (45%) Total and various Road Works |
| <i>(j) Capital Account of General Economic Services-</i> | | |
| 5475 Capital Outlay on Other General Economic Services | 8,45.62 | Decrease in expenditure was mainly due to lower expenditure on Special Development Fund for Welfare and Development Activities, Crucial Balancing Fund and Gajwel Area Development Authority. |

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ⁽¹⁾

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

| Nature of Borrowings | Balance as on 01 April 2018 | Balance Allocated to Telangana during the year | Receipts During the year | Repayments During the year | Balance as on 31 March 2019 | Net Increase(+) / Decrease(-) | | As a per cent of Total Liabilities |
|--|-----------------------------------|--|--------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------|--|
| | | | | | | Amount | Per cent | |
| (₹ in Crore) | | | | | | | | |
| A. Public Debt | | | | | | | | |
| 6003 Internal Debt of the State Government | | | | | | | | |
| Market Loans | 11,15,36.09 | ... | 2,67,41.80 | 45,58.30 | 13,37,19.59 | 2,21,83.50 | 19.89 | 67.89 |
| WMA from the RBI | ... | ... | 2,18,23.27 | 2,18,23.27 | ... | ... | ... | ... |
| Bonds | 89,22.97 | ... | ... | ... | 89,22.97 | | | 4.53 |
| Loans from Financial Institutions | 39,62.15 | ... | 13,63.43 | 6,04.35 | 47,21.23 | 7,59.08 | 19.16 | 2.40 |
| Special Securities issued to National Small Savings Fund | 96,73.72 | ... | ... | 8,14.04 | (-)6.97 88,59.68 | (-)8,14.04 | (-)8.41 | 4.50 |
| Other Loans | ... | ... | 6,00.00 | 82.00 | ... | 5,18.00 | 269.68 | 0.36 |
| | 1,92.08 | ... | | | 7,10.08 | | | |
| | (-)88.20 | | | | (-)88.20 | | | |
| 6004 Loans and Advances from the Central Government | | | | | | | | |
| 01 Non-Plan Loans | 18.87 | ... | ... | 2.32 | 16.55 | (-)2.32 | (-)12.29 | 0.01 |
| | 1.75 | | | | 1.75 | | | |
| 02 Loans for State Plan Schemes | 86,12.20 | ... | (-)6,36.68 ⁽²⁾ | 8,31.36 | 71,44.16 | (-)14,68.04 | (-)17.05 | 3.63 |
| 03 Loans for Central Plan Schemes | ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | | | ... | | | |
| | 3.59 | | | | 3.59 | | | |

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

⁽²⁾ Includes an amount of ₹10,70.14 crore, loans released and classified under smh(02), transferred to smh(09) as per CGA correction slip No.832 dtd 06-01-2017 on merger of Plan and Non- plan classifications in accounts with effect from 01-04-2017.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

| Nature of Borrowings | Balance as on 01 April 2018 | Balance Allocated to Telangana during the year | Receipts During the year | Repayments During the year | Balance as on 31 March 2019 | Net Increase(+)/ Decrease(-) | | As a per cent of Total Liabilities |
|--|-----------------------------------|--|--------------------------------|----------------------------------|-----------------------------------|---------------------------------|----------|--|
| | | | | | | Amount | Per cent | |
| (₹ in Crore) | | | | | | | | |
| A. Public Debt | | | | | | | | |
| 6004 Loans and Advances from the Central Government- | | | | | | | | |
| 04 Loans for Centrally Sponsored Plan Schemes | ... | ... | ... | ... | ... | ... | ... | ... |
| 07 Pre-1984 -85 Loans | ... | ... | ... | ... | ... | ... | ... | ... |
| | 8.74 | | | | 8.74 | | | |
| 09 Other loans for States/Union Territory with Legislature Schemes | ... | ... | 10,70.14 ⁽¹⁾ | ... | 10,70.14 | 10,70.14 | ... | 0.54 |
| Total Public Debt (A) | 14,29,18.08 (-)81.09 | ... | 5,09,61.96 | 2,87,15.64 | 16,51,64.40 (-)81.09 | 2,22,46.32 | 15.57 | 83.86 |
| B. Other Liabilities | | | | | | | | |
| Public Accounts | | | | | | | | |
| Small Savings, Provident Funds, etc. | 92,72.05 | ... | 24,27.21 | 15,82.59 | 1,01,16.67 | 8,44.62 | 9.11 | 5.13 |
| Reserve Funds Bearing interest | 89.54 | ... | 3,02.76 | 15.23 | 3,77.07 | 2,87.53 | 3,21.12 | 0.19 |
| Reserve Funds not bearing interest | 14,31.13 | ... | 14,69.01 | 13,09.22 | 15,90.92 | 1,59.79 | 11.17 | 0.81 |
| Deposits bearing interest ⁽²⁾ | ... | | | | ... | | | |
| | 8,19.05 | 14,99.81 | 17,34.58 | 16,13.51 | 24,39.93 | 1,21.07 | 5.22 | 1.24 |
| | 47,74.22 | | | | 2,01.93 | | | |

- (1) Loans released and classified under smh(02), transferred to smh(09) as per CGA correction slip No.832 dtd 06-01-2017 on merger of Plan and non- plan classifications in accounts with effect from 01-04-2017.
- (2) The outstanding unapportioned balance of ₹47,74.22crore (Cr) under K-(a)Deposits bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹45,72.29 crore (Cr) (Telangana ₹14,99.81crore and Andhra Pradesh ₹30,72.48crore) leaving unapportioned balance of ₹2,01.93crore.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

| Nature of Borrowings | Balance as on 01 April 2018 | Balance Allocated to Telangana during the year | Receipts During the year | Repayments During the year | Balance as on 31 March 2019 | Net Increase(+)/ Decrease(-) | | As a per cent of Total Liabilities (₹ in Crore) |
|---|-----------------------------------|--|--------------------------------|----------------------------------|-----------------------------------|---------------------------------|----------|--|
| | | | | | | Amount | Per cent | |
| B. Other Liabilities | | | | | | | | |
| Public Accounts | | | | | | | | |
| Deposits not bearing interest ⁽¹⁾ | 1,13,19.47 | 29,79.08 | 6,08,19.66 | 5,78,43.84 | 1,72,74.37 | 29,75.82 | 20.81 | 8.77 |
| | 1,23,38.19 | | | | 43,01.75 | | | |
| Total Other Liabilities ⁽²⁾ | 2,29,31.24 | 44,78.89 | 6,67,53.22 | 6,23,64.39 | 3,17,98.96 | 43,88.83 | 16.01 | 16.14 |
| | 1,71,12.41 | | | | 45,03.68 | | | |
| Total Public Debt & Other Liabilities(A+B) | 16,58,49.32 | 44,78.89 | 11,77,15.18 | 9,10,80.03 | 19,69,63.36 | 2,66,35.15 | 15.64 | 100.00 |
| | 1,70,31.32 | | | | 44,22.59 | | | |

EXPLANATORY NOTES

(a). Government of Telangana has adopted “The Andhra Pradesh Fiscal Responsibility and Budget Management Act 2005” as “The Telangana Fiscal Responsibility and Budget Management Act 2005” in accordance with section 101 of Andhra Pradesh Reorganisation Act 2014 vide G.O.Ms.No.45, Law(F), dated 01 June, 2016.

(b). It is stipulated in FRBM Act as amended in Act 8 of 2011 and G.O.Ms.No.71, Finance (BG), 1st June, 2016 that the outstanding total liabilities do not exceed 25 per cent of the GSDP as fixed for the Financial year 2018-19 as given in the Statement of Fiscal Policy laid on the Table of Telangana State legislature in March 2018, A-Fiscal indicators – rolling Targets. The total liability excluding guarantee as per Section-2(1) of FRBM Act as percentage to GSDP during 2018-19 is 22.75 per cent against a ceiling of 25 per cent as fixed, in pursuance of the recommendations of 14th Finance Commission.

(1) The outstanding unapportioned balance of ₹1,23,38.19crore (Cr) under K-(b)Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹80,36.44crore (Cr) (Telangana ₹29,79.08crore and Andhra Pradesh ₹50,57.36crore) leaving unapportioned balance of ₹43,01.75crore.

(2) The outstanding unapportioned balance of ₹1,71,12.41crore (Cr) under K-(a)Deposits bearing Interest and K(b) Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73crore (Cr) (Telangana ₹44,78.89 crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹45,03.68crore.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(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 2018-19, twenty loans totaling ₹2,67,41.80 crore bearing rate of interest varying from 7.75 *per cent* to 8.75 *per cent* redeemable between the years 2038 and 2049 were raised. Repayment of eleven market loans *viz.*, 7.17% of Andhra Pradesh State Government Stock 2017, 9.40%, 9.89%, 8.11%, 8.25%, 7.10% of Andhra Pradesh State Government Stock 2018 and 5.80%, 7.13%, 7.45%, 8.59%, 8.09% of Andhra Pradesh State Government Stock 2019 was made during the year to the extent of ₹45,58.23 crore.

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 *per cent* of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.

The Government of Telangana considered to adopt the revised scheme of CSF vide G.O.Ms.No.3, Finance (DCM) 11th June, 2014. The revised CSF contribution is to be made at the rate of 0.50 *per cent* of the outstanding liabilities at the end of previous year. As per revised guidelines issued by the RBI vide IDMD No.3613/10.03.2012/2005-06 dated 17.05.2006 outstanding liabilities are defined to comprise of Internal Debt and Public Account liabilities of the State Government.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

The balances in the Sinking Funds at the commencement of 01 April 2018 and to the end of 31 March 2019 are shown below:

| <u>Sinking Fund</u> | | | |
|--|------------------------|----------------------|---|
| Balance as on 01 April 2018 | Additions | Withdrawals | Balance as on 31 March 2019 (₹ in Crore) |
| 40,85.89 | 8,52.31 ⁽¹⁾ | 20.58 ⁽²⁾ | 49,17.62 |

An amount of ₹48,77.15 crore was invested from the balance of ₹49,17.62 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 ₹4,33.46 crore towards back to back loans was received during 2018-19 for State Schemes.

3. Other Loans: The loans from the Reserve Bank of India (Ways and Means Advance), the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India, other institutions and UDAY Bonds amounted to ₹1,43,54.28 crore as on 31 March 2019. 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 2018-19 are as follows.

Receipt under NSSF: Nil
Repayments under NSSF: ₹8,14.04 crore
Interest on NSSF: ₹9,31.34 crore

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

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Other Obligations

The balances at the credit of earmarked and other funds, certain deposits to the extent they have not been invested but are merged with General Cash Balance of Government also constitute liabilities of the State Government. Such liability to the end of 31 March 2019 was ₹2,16,82.29 crore as shown below. Further details are given in Statement Nos.21 and 22.

| Nature of Obligation | Balance Allocated to | | | Repayments | Balance as on 31 March 2019 | Net Increase(+) or Decrease(-) during the year |
|---|-----------------------------|-------------------------|-----------------|------------|-----------------------------|--|
| | Balance as on 01 April 2018 | Telangana | during the year | | | |
| (i) Interest bearing obligations such as: | | | | | | |
| (a) General and Other Reserve Funds - Employees Welfare Fund, State Disaster response Fund, <i>etc.</i> , | 89.54 | ... | 3,02.76 | 15.23 | 3,77.07 | 2,87.53 |
| | ... | | | | ... | |
| (b) Other Obligations - Deposits of Local Funds, <i>etc.</i> , | 8,19.05 | 14,99.81 | 17,34.58 | 16,13.51 | 24,39.93 | 1,21.07 |
| | 47,74.22 | | | | 2,01.93 | |
| (ii) Non-Interest bearing obligations such as Deposits, other Earmarked funds <i>etc.</i> | 1,27,50.60 | 29,79.08 | 6,22,88.67 | 5,91,53.06 | 1,88,65.29 | 31,35.61 |
| | 1,23,38.19 | | | | 43,01.75 | |
| Total | 1,36,59.19 | 44,78.89 ⁽¹⁾ | 6,43,26.01 | 6,07,81.80 | 2,16,82.29 | 35,44.21 |
| | 1,71,12.41 | | | | 45,03.68 | |

(1) The outstanding unapportioned balance of ₹1,71,12.41crore (Cr) under K-(a)Deposits bearing Interest and K(b) Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73crore (Cr) (Telangana ₹44,78.89 crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹45,03.68crore.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(iii) Service of Debt

Interest on Debt and Other Obligations: The outstanding Gross Debt and Other Obligations and the total net amount of interest charges met from revenue during 01 April 2018 to 31 March 2019 are shown below:

| | 2018-19 | 2017-18 | Net increase(+)/ decrease (-) (₹ in Crore) |
|---|--------------------|--------------------|---|
| (i) Gross Debt and other obligations outstanding at the end of the year | | | |
| (a) Public Debt and Small Savings, Provident Funds <i>etc.</i> | 17,52,81.07 | 15,21,90.13 | 2,30,90.94 |
| (b) On other obligations | 2,16,82.29 | 1,36,59.19 | 80,23.10 |
| Total(i) | 19,69,63.36 | 16,58,49.32 | 3,11,14.04 |
| (ii) Interest paid by Government | | | |
| (a) On Public Debt and Small Savings, Provident Funds <i>etc.</i> | 1,25,79.08 | 1,06,25.35 | 19,53.73 |
| (b) On Other obligations | 7.21 | 2,10.19 | (-)2,02.98 |
| Total(ii) | 1,25,86.29 | 1,08,35.54 | 17,50.75 |
| (iii) Deduct | | | |
| (a) Interest received on Loans and Advances given by Government | 6.82 | 84.20 | (-)77.38 |
| (b) Interest realized on Investment of cash balances | 22.97 | 17.43 | 5.54 |
| Total(iii) | 29.79 | 1,01.63 | (-)71.84 |
| (iv) Net Interest charged | 1,25,56.50 | 1,07,33.91 | 18,22.59 |
| (v) Percentage of Gross Interest(item(ii)) to total revenue receipts | 12.41 | 12.20 | 0.21 |
| (vi) Percentage of net interest(item (iv)) to total revenue receipts | 12.38 | 12.08 | 0.30 |

There was in addition certain other receipts of ₹29.72 crore on account of interest from departmental commercial undertakings/on overdrawal of Provident Fund/Other receipts. Even after taking into account these receipts, there would still be a net burden of interest of ₹1,25,26.78 crore on Revenue (which works out to 12.35 per cent of the total revenue receipts). Details of interest paid are available in Statement.15 and interest receipts in Statement.14.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(iv) Appropriation for Reduction or Avoidance of Debt

| | 2018-19 | 2017-18 | Net increase(+)/ decrease (-) (₹ in Crore) |
|---|---------|---------|--|
| Appropriation for reduction or avoidance of debt-contributions to Sinking Fund | 5,00.00 | ... | 5,00.00 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

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

| Loanee Groups ⁽¹⁾ | (₹ in Crore) | | | | | | | | |
|--|--------------|-----------------------------|--|---------------|------------------------|---|---|-------------------------------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Balance as on 01 April 2018 | Balance allocated to Telangana during the year | Disbursements | Repayments | Write off of irrecoverable loans and advances | Balance as on 31 March 2019 (2+3+4) - (5+6) | Net Increase(+) / Decrease(-) | Interest payment in arrears ⁽²⁾ |
| Statutory Corporations/Govt companies | | 50,60.85 ⁽³⁾ | ... | 53,82.66 | ... | ... | 1,04,43.51 | 53,82.66 | 4,80.78 |
| | | 76,28.83 | | | | | 76,28.83 | | |
| Universities/Academic Institutions | | ... | ... | ... | ... | ... | ... | ... | ... |
| | | 19.28 | | | | | 19.28 | | |
| Panchayati Raj Institutions | | ... | ... | ... | ... | ... | ... | ... | ... |
| | | 46.32 | | | | | 46.32 | | |
| Municipalities/Municipal Councils/Municipal Corporations | | 47,57.50 ⁽³⁾ | ... | 8,74.80 | ... | ... | 56,32.30 | 8,74.80 | 4,51.96 |
| | | 1,44.86 | | | | | 1,44.86 | | |
| Urban Development Authorities | | 22,67.15 ⁽³⁾ | ... | 1,76.50 | ... | ... | 24,43.65 | 1,76.50 | 2,15.38 |
| | | 36,64.05 | | | | | 36,64.05 | | |
| Housing Boards | | 7.17 | ... | ... | 7.17 | ... | ... | (-)7.17 | ... |
| | | 34.12 | | | | | 34.12 | | |
| State Housing Corporation | | 27,44.99 | ... | 10,17.47 | (-)7.17 ⁽⁴⁾ | ... | 37,69.63 | 10,24.64 | 2,61.46 |
| | | 1,16,36.04 | | | | | 1,16,36.04 | | |
| Co-operative Societies/Co-operative Corporations/ Banks | | 2,50.74 | ... | 11,52.57 | 0.76 | ... | 14,02.55 | 11,51.81 | 23.75 |
| | | 12,73.40 | | | | | 12,73.40 | | |
| Loans to Government Servants | | 96.70 | ... | 56.80 | 65.05 | 0.01 | 88.44 | (-)8.26 | ... |
| | | 4,00.07 | | | | | 4,00.07 | | |
| Others | | 6,83.66 | ... | 45.44 | ... | ... | 7,29.10 | 45.44 | 64.95 |
| | | 32,52.71 | | | | | 32,52.71 | | |
| Total – F- Loans and Advances | | 1,58,68.76 | ... | 87,06.24 | 65.81 | 0.01 | 2,45,09.18 | 86,40.42 | 14,98.28 |
| | | 2,80,99.68 | | | | | 2,80,99.68 | | |

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

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

(3) Opening balance as on 01 April 2018 varies from previous year due to internal regrouping of Loanee entities under Loanee groups.

(4) Minus credit/debit is due to rectification of misclassification of earlier years.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

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

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

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

| Sector | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|--|-------------------|--------------------------------|--|---------------|------------|--|---|------------------------------------|--|
| | | | | | | | | | |
| | | Balance as on 01 April 2018 | Balance allocated to Telangana during the year | Disbursements | Repayments | Write off of irrecoverable loans and advances | Balance as on 31 March 2019 (2+3+4) - (5+6) | Net Increase(+)/ Decrease(-) | Interest payment in arrears ⁽¹⁾ |
| A. General Services- | | | | | | | | | |
| (i) Pension and Miscellaneous General Services- | | | | | | | | | |
| Pension and Miscellaneous General Services | ... | ... | ... | 39.82 | ... | ... | 39.82 | 39.82 | ... |
| | | 0.65 | | | | | 0.65 | | |
| Total - Pension and Miscellaneous Services | ... | ... | ... | 39.82 | ... | ... | 39.82 | 39.82 | ... |
| | | 0.65 | | | | | 0.65 | | |
| Total - A - General Services | | ... | ... | 39.82 | ... | ... | 39.82 | 39.82 | ... |
| | | 0.65 | | | | | 0.65 | | |
| B. Social Services | | | | | | | | | |
| Education Sports Art and Culture | 6.58 | ... | ... | ... | ... | ... | 6.58 | ... | 0.63 |
| | 2,28.51 | | | | | | 2,28.51 | | |
| Health and Family Welfare | 8,18.19 | ... | ... | 6,21.70 | ... | ... | 14,39.89 | 6,21.70 | 77.73 |
| | 5,62.16 | | | | | | 5,62.16 | | |
| Water Supply Sanitation Housing & Urban Development | 1,10,43.04 | ... | ... | 35,96.21 | ... | ... | 1,46,39.25 | 35,96.21 | 10,49.09 |
| | 2,03,72.49 | | | | | | 2,03,72.49 | | |
| Information and Broad Casting | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | 44.36 | | | | | | 44.36 | | |
| Social Welfare & Nutrition | 23,00.00 | ... | ... | 24,00.00 | ... | ... | 47,00.00 | 24,00.00 | 2,18.50 |
| | 10,56.90 | | | | | | 10,56.90 | | |

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

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

| (₹ in Crore) | | | | | | | | | |
|--------------------------------------|--|--|---------------|------------|--|---|------------------------------------|--|-----|
| Sector | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | Balance as on 01 April 2018 | Balance allocated to Telangana during the year | Disbursements | Repayments | Write off of irrecoverable loans and advances | Balance as on 31 March 2019 (2+3+4) - (5+6) | Net Increase(+)/ Decrease(-) | Interest payment in arrears ⁽¹⁾ | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| B. Social Services-(Concld) | | | | | | | | | |
| Others | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | 70.47 | | | | | 70.47 | | | |
| Total - B - Social Services | 1,41,67.81 2,23,34.89 | ... | 66,17.91 | ... | ... | 2,07,85.72 2,23,34.89 | 66,17.91 | 13,45.94 | |
| C. Economic Services | | | | | | | | | |
| Agriculture and allied Services | 1,60.82 8,20.99 | ... | 5,75.12 | 0.76 | ... | 7,35.18 8,20.99 | 5,74.36 | 15.21 | |
| Irrigation and flood control | ... | ... | ... | ... | ... | ... | ... | ... | |
| Energy | 1,63.35 5,38.53 20,30.35 | ... | ... | ... | ... | 1,63.35 7,88.20 20,30.35 | ... | ... | |
| Industry and Minerals | 34.26 8,62.53 | ... | 19.94 | ... | ... | 54.20 8,62.53 | 19.94 | 3.25 | |
| Transport | 8,70.64 14,54.92 | ... | 7,53.20 | ... | ... | 16,23.84 14,54.92 | 7,53.20 | 82.71 | |
| General Economic Services | ... | ... | 3,93.78 | ... | ... | 3,93.78 22.44 | 3,93.78 | ... | |
| | 22.44 | | | | | 22.44 | | | |
| Total - C - Economic Services | 16,04.25 53,54.58 | ... | 19,91.71 | 0.76 | ... | 35,95.20 53,54.58 | 19,90.95 | 1,52.33 | |

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances: Sector wise

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

| (₹ in Crore) | | | | | | | | | |
|---|---|---------------------------------|--|---------------|------------|--|---|------------------------------------|--|
| Sector | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Balance as on 01 April 2018 | Balance allocated to Telangana during the year | Disbursements | Repayments | Write off of irrecoverable loans and advances | Balance as on 31 March 2019 (2+3+4) - (5+6) | Net Increase(+)/ Decrease(-) | Interest payment in arrears ⁽¹⁾ |
| D. Loans to Govt Servants | | | | | | | | | |
| Loans to Government Servants | | 96.70 4,00.07 | ... | 56.80 | 65.05 | 0.01 | 88.44 4,00.07 | (-)8.26 | ... |
| Total – D - Loans to Government Servants | | 96.70 4,00.07 | ... | 56.80 | 65.05 | 0.01 | 88.44 4,00.07 | (-)8.26 | ... |
| E. Loans for Miscellaneous Purposes | | | | | | | | | |
| Loans for Miscellaneous purposes | | ... | ... | ... | ... | ... | ... | ... | ... |
| Total – E - Loans for Miscellaneous purposes | | ... | ... | ... | ... | ... | ... | ... | ... |
| Total – F -Loans and Advances | | 1,58,68.76 2,80,99.68 | ... | 87,06.24 | 65.81 | 0.01 | 2,45,09.18 2,80,99.68 | 86,40.42 | 14,98.28 |

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in Crore)

| Sl.No. | Loanee-Entity | Amount of arrears as on 31 March 2019 | | | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2019 |
|--------|--|--|----------|----------|---|---|
| | | Principal | Interest | Total | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. | TS Police Housing Corpn | ... | ... | ... | 2018-19 | 39.82 |
| 2. | Sports Authority of Telangana | 6.57 | 2.50 | 9.07 | 2014-15 | 6.57 |
| 3. | Aarogyasri health care trust | 2,76.28 | 26.25 | 3,02.53 | 2017-18 | 8,97.98 |
| 4. | TS Health Medical Housing and Infrastructure Development Corporation | 13.75 | 5.23 | 18.98 | 2014-15 | 13.75 |
| 5. | TS Vaidya Vidhana Parishad | 5,28.16 | 1,00.35 | 6,28.51 | 2016-17 | 5,28.16 |
| 6. | Hyderabad Metro Water Supply and Sewerage Board | 50,57.50 | 11,23.63 | 61,81.13 | 2014-15 | 59,32.30 |
| 7. | Telangana Drinking Water Supply Corpn Ltd | 8,93.20 | 84.85 | 9,78.05 | 2017-18 | 24,60.46 |
| 8. | Weaker Section Housing Prg. | 15,98.80 | 4,55.66 | 20,54.46 | 2015-16 | 15,98.80 |
| 9. | State Housing Corporation | 4,55.25 | 75.16 | 5,30.41 | 2014-15 | 14,40.06 |
| 10. | TS Rajiv Swagruha Corp. Ltd. | 7,55.62 | 1,65.13 | 9,20.75 | 2015-16 | 7,55.62 |
| 11. | TS PHRC | 8.37 | 2.76 | 11.13 | 2014-15 | 8.37 |
| 12. | Hyderabad Metro Development Authority | 15,05.14 | 3,65.50 | 18,70.64 | 2014-15 | 16,31.65 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in Crore)

| Sl.No. | Loanee-Entity | Amount of arrears as on 31 March 2019 | | | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2019 |
|--------|--|--|----------|----------|---|---|
| | | Principal | Interest | Total | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 13. | Hyderabad Metro Rail Limited | 7,62.00 | 2,28.73 | 9,90.73 | 2014-15 | 8,12.00 |
| 14. | SC Dev Corp | 15,00.00 | 1,42.50 | 16,42.50 | 2017-18 | 30,00.00 |
| 15. | TRICOR | 8,00.00 | 76.00 | 8,76.00 | 2017-18 | 17,00.00 |
| 16. | TS Sheep and Goat Dev Coop Federation Ltd | 1,62.83 | 27.67 | 1,90.50 | 2017-18 | 6,56.16 |
| 17. | TS Dairy Dev Corpn Federation Ltd | ... | ... | ... | 2018-19 | 8.55 |
| 18. | TS Fishermen Coop Societies Federation Limited | ... | ... | ... | 2018-19 | 27.81 |
| 19. | Power Projects | 2,87.35 | 27.30 | 3,14.65 | 2017-18 | 5,20.92 |
| 20. | TS TRANSCO | 2,60.67 | 1,04.80 | 3,65.47 | 2015-16 | 2,76.77 |
| 21. | Co-Operative Sugar Factories | 2.00 | 0.57 | 2.57 | 2015-16 | 2.00 |
| 22. | Nzb Coop. Sugar Factory Ltd. | ... | ... | ... | 2018-19 | 1.19 |
| 23. | Sirpur Paper Mills | 2.19 | 0.62 | 2.82 | 2015-16 | 2.19 |
| 24. | Horticulture Dev Corpn | 25.51 | 2.43 | 27.94 | 2017-18 | 70.95 |
| 25. | Handicraft Develop Corp | 0.22 | 0.06 | 0.28 | 2015-16 | 0.22 |
| 26. | TS Industrial Infrastructure Corpn | 72.51 | 13.09 | 85.60 | 2014-15 | 91.26 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

| (₹ in Crore) | | | | | | |
|--------------|----------------------------------|--|----------|----------|---|---|
| Sl.No. | Loanee-Entity | Amount of arrears as on 31 March 2019 | | | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2019 |
| | | Principal | Interest | Total | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 27. | TS LIPCO | 1.02 | 0.10 | 1.11 | 2017-18 | 1.02 |
| 28. | TS Aviation Academy | 5.00 | 0.48 | 5.48 | 2017-18 | 5.00 |
| 29. | TS Road Dev Corpn | ... | ... | ... | 2018-19 | 2,20.81 |
| 30. | TS Road Transport Corporation | 8,26.97 | 1,82.38 | 10,09.35 | 2014-15 | 13,59.36 |
| 31. | TS Civil Supplies Corpn Ltd | ... | ... | ... | 2018-19 | 3,93.78 |

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

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

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the Share Capital and Debentures of different concerns for
2017-18 and 2018-19

| Name of the Concern | 2018-19 | | | 2017-18 | | |
|---|--------------------|-----------------------------------|---|--------------------|-----------------------------------|---|
| | Number of Concerns | Investment at the end of the year | Dividend/ interest received during the year | Number of Concerns | Investment at the end of the year | Dividend/ interest received during the year |
| | | | | | | (₹ in Crore) |
| 1. Statutory Corporations | 3 | 12,19.00 2,05.07 | ... | 3 | 12,19.00 2,05.07 | 3.75 ... |
| 2. Rural Banks | 1 | 26.96 | ... | 1 | 26.96 | ... |
| 3. Government Companies | 59 | 1,79,96.00 65,57.69 | 88.56 | 60 | 1,49,06.51 65,57.69 | 66.42 ... |
| 4. Other Joint Stock Cos & Partnerships | 15 | 55.64 | ... | 27 | 55.64 | 12.29 |
| 5. Co-operative Institutions and Local Bodies | 65 | 5,38.99 15,55.85 | 5.19 | 66 | 2,39.93 15,55.85 | 18.25 ... |
| TOTAL | 143 | 1,97,53.99 (\$) 84,01.21 | 93.75 | 157 | 1,63,65.44 (\$) 84,01.21 | 100.71 |
| (\$) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from | | | | | | |
| ‘CONSOLIDATED FUND’ | | 1,97,53.99 | | | 1,63,65.44 | |
| ‘EARMARKED FUNDS’ | | 84,01.21 ⁽²⁾ | ... | | 84,01.21 ⁽¹⁾ | ... |
| TOTAL | | 1,97,53.99 | | | 1,63,65.44 | |
| | | 84,01.21 | | | 84,01.21 ⁽²⁾ | |

Note:

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

(1) Unapportioned investments ₹3.93 crore in Earmarked Funds apportioned to Andhra Pradesh.

(2) Figure adopted as per Andhra Pradesh State Finance Accounts for 2017-18.

9.STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

| Sector (No.of Guarantees within bracket) ⁽¹⁾ | Maximum Amount Guaranteed | Outstanding at the beginning of the year 2018-19 | Additions during the year | Deletions (other than invoked during the year) | Invoked during the year | | Outstanding at the end of 2018-19 | Guarantee commission or fee | | Other material details |
|---|---------------------------|--|---------------------------|--|-------------------------|----------------|-----------------------------------|-----------------------------|----------------|------------------------|
| | | | | | Discharged | Not Discharged | | Receivable | Received | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| (₹in crore) | | | | | | | | | | |
| Power | 46,49.70 | 63,25.91 | ... | ... | ... | ... | 46,49.70 | ... | ... | ... |
| Co-operative | 38,52.58 | 21,60.96 | ... | ... | ... | ... | 38,52.58 | ... | ... | ... |
| Agriculture | 8,77.70 | 3,24.94 | ... | ... | ... | ... | 8,77.70 | ... | ... | ... |
| Roads & Transport | 27,70.00 | 13,40.03 | ... | ... | ... | ... | 27,70.00 | ... | ... | ... |
| State Financial Corporation | 3,98.00 | 3,98.00 | ... | ... | ... | ... | 3,98.00 | ... | ... | ... |
| Urban Development & Housing | 52,33.61 | 31,62.05 | ... | ... | ... | ... | 52,33.61 | ... | ... | ... |
| Municipalities/Universities/Local Bodies | 35,87.39 | 34,99.41 | ... | ... | ... | ... | 35,87.39 | ... | ... | ... |
| Other Institutions | 5,63,43.88 | 2,46,80.49 | ... | ... | ... | ... | 5,63,43.88 | ... | 3,40.00 | ... |
| TOTAL | 7,77,12.86 | 4,18,91.79 | ... | ... | ... | ... | 7,77,12.86 | ... | 3,40.00 | ... |

Note:

i) The Statement is compiled based on the Budget Document of 2019-20(Vol. V/2).

ii) Details of No. of Guarantees and information pertaining to column Nos. 4 to 7 and 9 to 11 has not been provided by the State Government.

(1) Institution wise details have not been provided by the State Government. Hence, the State Government has not complied with Indian Government Accounting Standard (IGAS) 1.

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

(i) Grants-in-aid paid in Cash

| Name/ Category of the Grantee | Total funds released as Grants-in-aid | | | Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2 | | |
|---|---------------------------------------|---------------------------------------|---------------------------|---|---------|---------|
| | 2018-19 | | | 2017-18 | 2018-19 | 2017-18 |
| | State Fund Expenditure | Central Assistance (including CSS/CS) | Total | | | |
| | | | | | | |
| (₹ in Crore) | | | | | | |
| 1 | 2 | | 3 | 4 | 5 | |
| 1. Panchayati Raj Institutions | | | | | | |
| (i) Zilla Parishads | 37,46.07 | ... | 37,46.07 | 38,16.79 | ... | 20.58 |
| (ii) Panchayat Samitis | 3,16.61 | ... | 3,16.61 | 3,22.66 | ... | ... |
| (iii) Gram Panchayats | 15,55.10 | 2,58.94 | 18,14.04 | 22,32.75 | ... | ... |
| (iv) Others | 1,19.05 | ... | 1,19.05 | 3.53 | ... | ... |
| 2. Urban Local Bodies | | | | | | |
| (i) Municipal Corporations | 6,09.48 | 2,53.91 | 8,63.39 | 4,77.64 | ... | 3.14 |
| (ii) Municipalities/ Municipal Councils | 2,20.89 | ... | 2,20.89 | 1,27.57 | ... | ... |
| (iii) Others | 41.65 | 4,16.46 | 4,58.11 | 1,92.54 | ... | 0.04 |
| 3. Public Sector Undertakings | | | | | | |
| (i) Statutory Corporation | 14,08.67 | ... | 14,08.67 | 10,71.38 | ... | ... |
| 4. Autonomous Bodies | | | | | | |
| (i) Universities | 10,37.34 | ... | 10,37.34 | 9,99.63 | ... | 50.00 |
| (ii) Development Authorities | 2,32.46 | 3.22 | 2,35.68 | 2,91.01 | ... | ... |
| (iii) Co-operative Institutions | 2,25.11 | 3.84 | 2,28.95 | 56.04 | ... | ... |
| (iv) Others | 12,19.96 | ... | 12,19.96 | 10,92.54 | 0.11 | 0.90 |
| 5. Non-Government Organisations | 7,74.72 | 0.19 | 7,74.91 | 10,04.37 | ... | ... |
| 6. Others (not covered by items 1 to 5 above) | 2,33,07.22 | 21,56.91 | 2,54,64.13 | 1,87,27.47 | 6.83 | 3.27 |
| Total ⁽¹⁾ | 3,48,14.33 | 30,93.47 | 3,79,07.80 ⁽²⁾ | 3,04,15.92 | 6.94 | 77.93 |

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

- (1) Comprises the expenditure classified under the dedicated object head "310 Grants-in-Aid" across all Major Heads and totals of Minor Heads 191, 192, 193, 196, 197 and 198 (except Major Head 2700 and 2701).
- (2) This amount includes the Grants-in-aid of ₹48.60crore classified under capital section and an amount of ₹5.27 crore under Major Head 3604 – Compensations and Assignments to Local Bodies and Panchayati Raj Institutions.

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

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

| Grantee Institution | | Total Value | |
|---------------------|-------------------------------------|--------------|---------|
| | | 2018-19 | 2017-18 |
| | | (₹ in Crore) | |
| 1. | Panchayati Raj Institutions | | |
| (i) | Zilla Parishads | | |
| (ii) | Panchayat Samities | | |
| (iii) | Gram Panchayats | | |
| 2. | Urban Local Bodies | | |
| (i) | Municipal Corporations | | |
| (ii) | Municipalities/ Municipal Councils | | |
| (iii) | Others | | |
| 3. | Public Sector Undertakings | | |
| (i) | Government Companies | | |
| (ii) | Statutory Corporations | | |
| 4. | Autonomous Bodies | | |
| (i) | Universities | | |
| (ii) | Development Authorities | | |
| (iii) | Co-operative Institutions | | |
| (iv) | Others | | |
| 5. | Non-Government Organisations | | |
| | TOTAL | | |

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

| | Actuals | | | |
|--|-------------------|--------------------|--------------------|-----------------------|
| | 2018-19 | | 2017-18 | |
| | Charged | Voted | Charged | Voted |
| | | | | Total (₹ in Crore) |
| Expenditure Heads (Revenue Account) | 1,28,07.52 | 8,42,75.56 | 9,70,83.08 | 1,10,47.85 |
| Expenditure Heads (Capital Account) | 92.79 | 2,25,47.74 | 2,26,40.53 | 7,43,16.87 |
| Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a) | 2,87,15.64 | 87,11.55 | 3,74,27.19 | 2,38,70.44 |
| TOTAL | 4,16,15.95 | 11,55,34.85 | 15,71,50.80 | 3,85,50.53 |
| (a) The figures have been arrived as follows:- | | | | 10,45,82.67 |
| E. Public Debt | | | | 14,31,33.20 |
| Internal Debt of the State Government | 2,78,81.96 | ... | 2,78,81.96 | ... |
| Loans & Advances from the Central Govt. | 8,33.68 | ... | 8,33.68 | ... |
| F. Loans and Advances⁽¹⁾ | | | | 2,70,59.48 |
| Loans for General Services | ... | 39.82 | 39.82 | ... |
| Loans for Social Services | ... | 66,17.91 | 66,17.91 | ... |
| Loans for Economic Services | ... | 19,91.71 | 19,91.71 | ... |
| Loans to Government Servants, etc. | ... | 56.80 | 56.80 | ... |
| Loans for Miscellaneous Purposes | ... | ... | ... | ... |
| G. Inter-State Settlement | | | | ... |
| Inter-State Settlement | ... | 5.31 | 5.31 | ... |
| H. Transfer to Contingency Fund | | | | 1,86.19 |
| Transfer to Contingency Fund | ... | ... | ... | ... |

The percentage of charged expenditure and voted expenditure to total expenditure during 2017-18 and 2018-19 is as under:-

| Year | Percentage of Total Expenditure | |
|---------|---------------------------------|-------|
| | Charged | Voted |
| 2017-18 | 26.93 | 73.07 |
| 2018-19 | 26.48 | 73.52 |

(1) A more detailed account is given in Statement No.18 at page 380 to 447.

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

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

| Heads | On 31 March 2018 | Amount allocated to Telangana during the year | During the year 2018-19 | On 31 March 2019 |
|--|------------------------|---|-------------------------------|------------------------|
| | | | | (<i>₹ in Crore</i>) |
| Public Works | 2,39.52 | ... | 2,73.35 | 5,12.87 |
| | 10,21.67 | | | 10,21.67 |
| Other General Services | 15,73.46 | ... | 4,29.88 ⁽¹⁾ | 20,03.34 |
| | 18,51.34 | | | 18,51.34 |
| Education, Sports, Art & Culture | 8,17.03 | ... | 2,78.76 | 10,95.79 |
| | 13,11.07 | | | 13,11.07 |
| Health and Family Welfare | 7,96.85 | ... | 4,62.82 | 12,59.67 |
| | 12,78.54 | | | 12,78.54 |
| Water Supply, Sanitation, Housing and Urban Development | 57,97.37 | ... | 42,53.02 | 1,00,50.39 |
| | 34,90.39 | | | 34,90.39 |
| Information and Broadcasting | 13.78 | ... | ... | 13.78 |
| | 6.50 | | | 6.50 |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 14,90.14 | ... | 6,17.66 | 21,07.80 |
| | 35,55.63 | | | 35,55.63 |
| Social Welfare and Nutrition | 1,33.86 | ... | 6.54 | 1,40.40 |
| | 3,11.85 | | | 3,11.85 |
| Other Social Services | 20.02 | ... | 1.23 | 21.25 |
| | 4,83.22 | | | 4,83.22 |
| Agriculture and Allied Activities | 13,80.07 | ... | 10,11.67 | 23,91.74 |
| | 7,73.00 | | | 7,73.00 |
| Rural Development | 13,62.43 | ... | 19,96.06 | 33,58.49 |
| | 18,52.76 | | | 18,52.76 |
| Irrigation and Flood Control | 3,92,30.72 | ... | 91,17.78 | 4,83,48.50 |
| | 10,50,03.19 | | | 10,50,03.19 |
| Energy | 1,40,90.39 | ... | 24,00.00 | 1,64,90.39 |
| | 53,28.53 | | | 53,28.53 |
| Industry and Minerals | 1,73.32 | ... | 66.66 | 2,39.98 |
| | 20,71.12 | | | 20,71.12 |
| Transport | 82,31.86 | ... | 10,26.09 ⁽²⁾⁽³⁾ | 92,57.95 |
| | 1,83,11.70 | | | 1,83,11.70 |

(1) Includes ₹0.15 crore being the advance met out of Contingency Fund during the year 2018-19 and remained un-recouped to the fund till the close of the year.

(2) Includes ₹1.95 crore being the advance met out of Contingency Fund during the year 2018-19 and remained un-recouped to the fund till the close of the year.

(3) Excludes ₹0.09 crore being the advance met out of Contingency Fund during the year 2015-16 and recouped to the fund during the year 2018-19..

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

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

| Heads | On 31 March 2018 | Amount allocated to Telangana during the year | During the year 2018-19 | On 31 March 2019 |
|---|------------------------|---|-------------------------------|------------------------|
| | | | | (<i>₹ in Crore</i>) |
| General Economic Services | 38,85.19 | ... | 7,01.02 | 45,86.21 |
| | 46,99.16 | | | 46,99.16 |
| Total- Capital Expenditure | 7,92,36.01 | ... | 2,26,42.54 | 10,18,78.55 |
| | 15,13,49.67 | | | 15,13,49.67 |
| Loans and Advances- | | | | |
| Miscellaneous General Services | ... | ... | 39.82 | 39.82 |
| | 0.65 | | | 0.65 |
| Education, Sports, Art & Culture | 6.58 | ... | ... | 6.58 |
| | 2,28.51 | | | 2,28.51 |
| Health and Family Welfare | 8,18.19 | ... | 6,21.70 | 14,39.89 |
| | 5,62.15 | | | 5,62.15 |
| Water Supply, Sanitation, Housing and Urban Development | 1,10,43.04 | ... | 35,96.21 | 1,46,39.25 |
| | 2,03,72.50 | | | 2,03,72.50 |
| Information and Broadcasting | ... | ... | ... | ... |
| | 44.36 | | | 44.36 |
| Social Welfare and Nutrition | 23,00.00 | ... | 24,00.00 | 47,00.00 |
| | 10,56.90 | ... | ... | 10,56.90 |
| Others | ... | | | ... |
| | 70.47 | | | 70.47 |
| Agriculture and Allied Activities | 1,60.82 | ... | 5,74.36 | 7,35.18 |
| | 8,20.99 | | | 8,20.99 |
| Irrigation and Flood Control | ... | ... | ... | ... |
| | 1,63.35 | | | 1,63.35 |
| Energy | 5,38.53 | ... | 2,49.67 | 7,88.20 |
| | 20,30.35 | | | 20,30.35 |
| Industry and Minerals | 34.26 | ... | 19.94 | 54.20 |
| | 8,62.53 | | | 8,62.53 |
| Transport | 8,70.64 | ... | 7,53.20 | 16,23.84 |
| | 14,54.92 | | | 14,54.92 |
| General Economic Services | ... | ... | 3,93.78 | 3,93.78 |
| | 22.44 | | | 22.44 |
| Loans to Government Servants etc. | 96.70 | ... | (-)8.26 | 88.44 |
| | 4,00.07 | | | 4,00.07 |
| Miscellaneous Loans | ... | ... | ... | ... |
| | 9.49 | | | 9.49 |
| Total- Loans and Advances | 1,58,68.76 | ... | 86,40.42 | 2,45,09.18 |
| | 2,80,99.68 | | | 2,80,99.68 |

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

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

| Heads | On 31 March 2018 | Amount allocated to Telangana during the year | During the year 2018-19 | On 31 March 2019 |
|--|------------------------|---|-------------------------------|---------------------------------|
| | (₹ in Crore) | | | |
| Transfer to Contingency Fund | 50.00 | ... | ... | 50.00 |
| Total- Capital and Other Expenditure | 9,51,54.77 | ... | 3,12,82.96 | 12,64,37.73 |
| | 17,94,49.35 | | | 17,94,49.35 |
| Deduct- | | | | |
| i) Contribution from Contingency Fund | 0.09 | ... | 2.01 | 2.10 |
| ii) Contribution from Miscellaneous Capital Receipts | ... | ... | ... | ... |
| | 84,55.98 | | | 84,55.98 |
| iii) Contribution from Development Funds, Reserve Funds <i>etc.</i> | ... | ... | ... | ... |
| | ... | | | ... |
| Net-Capital and Other Expenditure | 9,51,54.68 | ... | 3,12,80.95 | 12,64,35.63 |
| | 17,09,93.37 | | | 17,09,93.37 |
| PRINCIPAL SOURCES OF FUNDS- | | | | |
| Debt- | | | | |
| Internal Debt of the State Government | 13,42,87.01 | ... | 2,26,46.54 | 15,69,33.55 |
| | (-)95.17 | | | (-)95.17 |
| Loans and Advances from the Central Government | 86,31.07 | ... | (-)4,00.22 | 82,30.85 |
| | 14.08 | | | 14.08 |
| Small Savings, Provident Funds, <i>etc.</i> | 92,72.05 | ... | 8,44.62 | 1,01,16.67 |
| | ... | | | ... |
| Total- Debt | 15,21,90.13 | ... | 2,30,90.94 | 17,52,81.07 |
| | (-)81.09 | | | (-)81.09 |
| Other Receipts- | | | | |
| Contingency Fund | 49.91 | ... | (-)2.01 | 47.90 |
| | ... | | | ... |
| Reserve Funds | 61,57.76 | ... | 15,29.92 | 76,87.68 |
| | ... | | | ... |
| Net Balances under Deposits | 1,21,38.52 | 44,78.89 | 30,96.89 | 1,97,14.30 |
| | 1,71,12.41 | | | 45,03.68⁽¹⁾ |
| Civil Advances | 19.94 | ... | 3.43 | 23.37 |
| | (-)29.63 | | | (-)29.63 |
| Suspense less Cash Balance Investment Account | 8,70.60 | (-)9.95 | (-)6,59.91 | 2,00.74 |
| | (-)2,58.55 | | | (-)2,38.00⁽²⁾ |

(1) An amount of ₹1,26,08.73 crore (Telangana ₹44,78.89 crore and Andhra Pradesh ₹81,29.84 crore) was apportioned during the year 2018-19 under Net Balances under Deposits.

(2) An amount of ₹9.95 crore (DR) apportioned to Telangana and ₹10.60 crore (DR) .

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

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

| Heads | On 31 March 2018 | Amount allocated to Telangana during the year | During the year 2018-19 | On 31 March 2019 |
|--|------------------------|---|-------------------------------|------------------------|
| | (₹ in Crore) | | | |
| Remittances | 16.36 | (-)0.01 | 1,14.73 | 1,31.08 |
| | (-)3,10.23 | | | (-)3,10.23 |
| Total- Other Receipts | 1,92,53.09 | 44,68.93 | 40,83.05 | 2,78,05.07 |
| | 1,65,14.00 | | | 39,25.82 |
| Total- Debt and Other Receipts | 17,14,43.22 | 44,68.93 | 2,71,73.99 | 20,30,86.14 |
| | 1,64,32.91 | | | 38,44.73 |
| Deduct- | | | | |
| i) Cash Balance | 78.10 | ... | (-)1,69.32 | (-)91.22 |
| | ... | | | ... |
| ii) Investments | 69,14.51 | ... | 3,94.13 | 73,08.64 |
| | ... | | | ... |
| Total | 16,44,50.61 | 44,68.93 | 2,69,49.18 | 19,58,68.72 |
| | 1,64,32.91 | ... | ... | 38,44.73 |
| Deduct: Revenue Deficit(-)/Add: Revenue Surplus(+) | | | 43,37.08 | |
| Add: Amount closed to Government Account | | | ... | |
| Deduct: Inter State Settlement 2018-19 | | | 5.31 | |
| Net Provision of Funds | | | 3,12,80.95 | |

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2019 is explained below:

| | |
|---|------------------------------------|
| Progressive Net Capital and Other Expenditure | 12,64,35.63 |
| Progressive Principal Sources of funds | 19,58,68.72 |
| Difference | (-)6,94,33.09⁽¹⁾ |

The difference of ₹(-)6,94,33.09 crore is explained below:

| | |
|---|----------------------|
| Net Revenue Surplus/deficit from 2014-15 to 2018-19 | 97,88.97 |
| Opening Balances apportioned to Telangana to end of 31 March 2019 | (-)7,86,22.05 |
| Inter State Settlement to end of 2018-19 | (-)6,00.01 |
| Total | (-)6,94,33.09 |

(1) The amount differs with statement 1 due to the transfer of ₹50.00 crore to Contingency Fund.

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 2019
(Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

| Sector of the | | (₹ in Crore) | |
|-------------------|--|---|-----------------|
| Debit Balance | General Account | Name of Account | Credit Balance |
| 17,13,59.54 | A to D and Part of L (MH 8680 only) | Consolidated Fund Government Account | ... |
| ... | E | Public Debt | 16,51,64.40 |
| 2,45,09.18 | F | Loans and Advances | (-)81.09 |
| 2,80,99.68 | | | ... |
| ... | H | Contingency Fund Contingency Fund | 47.90 |
| ... | I | Public Account Small Savings Provident Funds <i>etc.</i> | 1,01,16.67 |
| ... | J | Reserve Funds (i) Reserve Funds Bearing Interest (ii) Reserve Funds not Bearing Interest | 3,77.07 |
| ... | | Gross Balance | 73,10.61 |
| 57,19.69 | | Investments | ... |

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

The following is a summary of the balances as on 31 March 2019
(Figures in **bold** represent balances unapportioned and retained in Andhra Pradesh)

| Sector of the | | (₹ in Crore) | |
|------------------------------|-----------------|--|-------------------------------|
| Debit balance | General Account | Name of Account | Credit balance |
| ... | K | Deposits and Advances⁽¹⁾ | 24,39.93 |
| ... | | (i) Deposits Bearing Interest | 201.93⁽²⁾ |
| (-)23.37 | | (ii) Deposits not Bearing Interest | 1,72,74.37 |
| 29.63 | | (iii) Advances | 43,01.75⁽³⁾ |
| 15,88.95 | L | Suspense and Miscellaneous | ... |
| ... | | Investments | ... |
| 2,38.00⁽⁴⁾ | | Other Items (Net) | 2,00.74 |
| ... | M | Remittances | 1,31.08 |
| 3,10.23 | | | |
| (-)91.22 | N | Cash Balance | ... |
| 20,30,62.77 ⁽⁵⁾ | | TOTAL | 20,30,62.77 ⁽⁵⁾ |

- (1) The outstanding unapportioned balance of ₹1,70,82.78crore (Cr) under K-Deposits and Advances as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹1,26,08.73crore (Cr) (Telangana ₹44,78.89crore and Andhra Pradesh ₹81,29.84crore) leaving unapportioned balance of ₹44,74.05crore.
- (2) The outstanding unapportioned balance of ₹47,74.22crore (Cr) under K-(a)Deposits bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹45,72.29crore (Cr) (Telangana ₹14,99.81crore and Andhra Pradesh ₹30,72.48crore) leaving unapportioned balance of ₹2,01.93crore.
- (3) The outstanding unapportioned balance of ₹1,23,38.19crore (Cr) under K-(b)Deposits not bearing Interest as on 01 June 2014 has been provisionally apportioned between Andhra Pradesh and Telangana to the extent of ₹80,36.44crore (Cr) (Telangana ₹29,79.08crore and Andhra Pradesh ₹50,57.36crore) leaving unapportioned balance of ₹43,01.75crore.
- (4) The outstanding unapportioned balance of ₹2,58.55 crore (Dr) under L-Suspense and Miscellaneous as on 31 March 2018 has been provisionally apportioned to Telangana to the extent of ₹9.95crore (Dr) and ₹10.60 crore (Dr) cleared through advice under MH-8658 leaving un- apportioned balance of ₹238.00 crore(Dr) shown in **bold** font in Finance Accounts of both the states.
- (5) Figure excludes unapportioned balances which are shown in **bold**.

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

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

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

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

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

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

The net amount at the debit of Government Account at the end of 31 March 2019 has been arrived at as under:-

| | | (₹ in Crore) | |
|----------------------------|---|--------------|-----|
| Dr. | Details | Cr. | |
| 15,30,50.78 ⁽¹⁾ | A. Amount at the Debit of Government Account on 01 April 2018 | ... | ... |
| ... | B. Receipt Heads (Revenue Account) | 10,14,20.16 | ... |
| ... | C. Receipt Heads (Capital Account) | ... | ... |
| 9,70,83.08 | D. Expenditure Heads (Revenue Account) | ... | ... |
| 2,26,40.53 | E. Expenditure Heads (Capital Account) | ... | ... |
| ... | F. Suspense and Miscellaneous (Miscellaneous Government Accounts) | ... | ... |
| 5.31 | G. Inter State Settlement | ... | ... |
| H. | Amount at the debit of Government Account on 31 March 2019 | 17,13,59.54 | ... |
| 27,27,79.70 | TOTAL | 27,27,79.70 | ... |

(1) Opening balance increased by ₹44,68.93 crore due to apportionment of unapportioned balances by ₹44,68.93 crore (Net Credit) in respect of K- Deposits and Advances, L- Suspense (MH-8658) to Telangana as here under:

| (₹ in Crore) | | |
|--------------|------------|--------------------|
| Sl.No. | Major Head | Amount |
| 1. | 8338 | 1173.06 CR |
| 2. | 8342 | 326.75 CR |
| 3. | 8443 | 579.24 CR |
| 4. | 8448 | 2151.72 CR |
| 5. | 8449 | 248.12 CR |
| 6. | 8658 | 9.95 DR |
| 7. | 8793 | 0.01 DR |
| Total | | 44,68.93 CR |

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period:

The Finance Accounts 2018-19 present the transactions of the Government of Telangana for the period 01 April 2018 to 31 March 2019. These accounts have been compiled based on the initial accounts rendered by 31 District Treasuries, 31 Public Works & Forest Pay and Accounts Offices (PAO), PAO-Telangana Legislature, Pension Payment Office-Hyderabad, PAO-Telangana Bhavan, New Delhi, PAO-Hyderabad and Advices of the Reserve Bank of India. In Telangana, treasuries compile the accounts from the vouchers (primary compilation) which, along with the vouchers/sub-vouchers, are then rendered to the Accountant General [AG (A&E)] for secondary compilation. Rendition of accounts by the accounts rendering units is satisfactory and no accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some periodical adjustments and book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the account period. Assets, Government investments, *etc.*, are shown at historical cost. Physical assets are not depreciated or amortized.

Retirement benefits disbursed during the account period have been reflected in the accounts. Actuarial assessment of the liabilities towards future payments of retirement benefits has not been carried out by the State Government.

(iii) Currency in which Accounts are kept:

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

(iv) Form of Accounts:

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

(v) Classification under Revenue and Capital:

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Also, as per the Indian Government Accounting Standard (IGAS) 2, expenditure on Grants- in-Aid is to be classified as Revenue expenditure regardless of end utilisation. Capital expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on

‘Major Works’ is required to be booked as Capital expenditure and expenditure on ‘Minor Works’ and Grants-in-aid as Revenue expenditure. The State Government, however, budgeted and spent ₹351.20 crore on ‘Minor Works’ and ₹48.60 crore on Grants-in-Aid under Capital Section.

Further, as per Note under Rule 30(1) of Government Accounting Rules, 1990, Expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure, and shall not, except in cases specifically authorised by the President on the advice of Comptroller and Auditor General be debited to a capital head of account. The State Government had incurred an expenditure of ₹2,622.00 crore on various schemes like Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) ₹1,401.38 crore, Rashtriya Madhyamik Shiksha Abhiyan (RMSA) ₹7.63 crore, 'Swachh Bharat Mission Gramin ₹1,078.33 crore, purchase of Surgical consumables ₹60.50 crore and Constituency Development Programme ₹74.16 crore which has also been classified under Capital Section. Similarly, it was observed that an expenditure of ₹26.49 crore incurred towards decretal charges on Land Acquisition for Irrigation Projects was classified under Revenue instead of Capital and an amount of ₹60.00 crore incurred towards Rythu Bandhu incidental charges was classified under Capital instead of Revenue. This has consequently resulted in inflation of revenue surplus during the year.

2. Quality of Accounts:

(i) Goods and Service Tax (GST):

Advance apportionment and devolution of un-apportioned integrated Goods and Service Tax (IGST):

During the year 2018-19, an amount of ₹23,840.18 crore was collected by the State Government towards GST, which included ₹1,873.47 crore received on account of advance apportionment of IGST. Further, an amount of ₹4,580.66 crore and ₹365.60 crore was assigned to Telangana State by Government of India towards CGST and IGST respectively as per the recommendations of the Fourteenth Finance Commission.

(ii) Operation of omnibus Minor Head 800:

The Minor Heads 800 Other Expenditure/Other Receipts are to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year, the State Government classified ₹5,956.64 crore, constituting around 5.87 *per cent* of total Revenue Receipts (₹1,01,420.16 crore) under the omnibus Minor Head 800- ‘Other Receipts’ under 41 Major Heads. Similarly, ₹21,011.09 crore, constituting around 17.55 *per cent* of total revenue and capital expenditure (₹1,19,723.61 crore) was classified under Minor Head 800-Other Expenditure under 44 Major Heads. Instances (10 *per cent* or more) of total receipts and

expenditure classified under Minor Head 800-Other Receipts and Other Expenditure are listed in **Annexures B and C** respectively.

(iii) Abstract Contingent (AC) bills:

In terms of the provisions of the Telangana Financial Code (TFC), Drawing and Disbursing Officers are authorised to draw sums of money by presenting Abstract Contingent (AC) bills by debiting service heads. As per Government orders, Detailed Contingent (DC) bills are required to be presented subsequently along with supporting documents within a period of 90 days. Delayed submission or prolonged submission of supporting DC bills, renders the expenditure under AC bills opaque. Details of unadjusted AC Bills as on 31 March 2019 pending for submission of DC Bills are given below:

| Year | AC bills Drawn | | DC bills Submitted | | Unadjusted AC bills | |
|--|----------------|------------------------|--------------------|------------------------|---------------------|------------------------|
| | No.of bills | Amount (₹ in crore) | No.of bills | Amount (₹ in crore) | No.of bills | Amount (₹ in crore) |
| Upto 2016-17 | 12206 | 1064.65 | 10874 | 880.63 | 1332 | 184.02 |
| 2017-18 | 2970 | 142.98 | 2381 | 121.61 | 589 | 21.37 |
| 2018-19 (up to December 2018) | 3554 | 306.52 | 2506 | 171.52 | 1048 | 135.00 |
| Total | 18730 | 1514.15 | 15761 | 1173.76 | 2969 | 340.39 |

Out of ₹607.11 crore drawn against AC bills in 2018-19, AC bills amounting to ₹195.60 crore (32.22 *per cent* of the total amount drawn against AC bills during 2018-19) were drawn in March 2019 alone and of this bills amounting to ₹22.04 crore (3.63 *per cent* of the total amount drawn against AC bills during the year) were drawn on the last day of the Financial Year. Significant expenditure on AC Bills in March, indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control. A list of major defaulting departments is in **Annexure – D**.

(iv) Personal Deposit (PD) Accounts:

In order to bring about a uniform treatment of PD Accounts across States, a review was conducted by C&AG in 2018. As per the review, the Personal Deposit accounts have been aligned with the prescribed format of Accounts as those operated under MH 8443-Civil Deposits-106-Personal Deposits. As an outcome of the review undertaken by the State Government, 182 Accounts classified under MH 8443-Civil Deposits-106- Personal Deposits as indicated below only, shall come under the definition of PD Accounts.

(₹ in crore)

| Opening Balance as on 01 April 2018 ^(*) | | Additions during the year 2018-19 | | Withdrawals during the year 2018-19 | | Closing Balance as on 31 March 2019 | |
|--|--------|-----------------------------------|---|-------------------------------------|---|-------------------------------------|--------|
| Number | Amount | Number of PD Accounts opened | Deposits made in PD Accounts including new Accounts | Number of PD Accounts Closed | Withdrawals made from PD Accounts including closed Accounts | Number | Amount |
| 182 | 51.20 | --- | 702.07 | --- | 717.74 | 182 | 35.53 |

Source: As per Lr No D3/2480/2017 dated 04.09.2019 of Directorate of Treasuries and Accounts, Telangana, Hyderabad.

^(*) (NOTE: OB of 2018-19 differs from CB of 2017-18 due to clarification from the State Government that only the Accounts opened under the Head of Account 8443-106 shall be constituted as PD Account, as such all other deposit accounts have been omitted in the above table)

The details of PD accounts and amount of unspent balances to be lapsed were not provided by the State Government. However, an amount of ₹43.05 crore was lapsed to Government account during the year 2018-19, as per information received. The difference between Ledger and Broadsheet was not reconciled.

As per Article 271 of Telangana Financial Code, the State Government is required to close all the PD accounts remaining in-operative for a considerable period. However, 57 PD Accounts with an outstanding balance of ₹93.16 lakh found to be in-operative for more than one year as on 31 March 2019 as per information furnished by Director of Treasuries and Accounts had not been closed.

(v) Cash Balance:

The Cash Balance as on 31 March 2019 as per AG's records was ₹93.29 crore (credit) and that reported by the Reserve Bank of India (RBI) was ₹13.73 crore (credit). There was a net difference of ₹107.02 crore (credit) between the Cash Balance as worked out by the AG and that reported by the Reserve Bank of India (RBI). The difference was mainly due to incorrect/delayed reporting by the Agency Banks, which was under reconciliation.

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

AG (A&E) receives compiled accounts each month from the Treasuries and Pay and Accounts Officers (PAOs). Funds are placed at the disposal of Chief Controlling Officers (CCOs) for incurring expenditure. Accuracy of the accounts maintained by the CCOs is an important requirement for effective budgetary control. The Financial Rules stipulate that CCOs should reconcile the receipts and expenditure recorded in their books every month

with that recorded by the AG (A&E). During the year 2018-19, out of total 281 CCOs, 191 CCOs had reconciled an expenditure of ₹98,287.90 crore which works out to 82.10 *per cent* of total expenditure of ₹1,19,723.61 crore. On the receipts side, out of 39 CCOs, 15 CCOs have fully reconciled and 23 CCOs had partially reconciled receipts of ₹82,476.99 crore which works out to 81.32 *per cent* of total receipts of ₹1,01,420.16 crore. The assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts is incomplete to the extent of non-reconciliation.

(vii) Outstanding Utilisation Certificates:

The Telangana Financial Code prescribes that where grants are sanctioned for specific purposes, the Departmental Officers concerned should obtain Utilisation Certificate(UCs) from the grantees, which, after verification, should be forwarded to the PAG not later than 15 months from the date of sanction of the grants. As on 31 March 2019, 7 UCs pertaining to grants of ₹421.84 crore released are awaited from the grantees as detailed below:

| Year | Number of Utilization Certificates awaited | Amount (₹in crore) |
|--------------|--|--------------------|
| Upto 2016-17 | Nil | ... |
| 2017-18 | 07 | 421.84 |
| 2018-19 | Nil* | ... |
| Total | 07 | 421.84 |

*No UCs are due in 2018-19.

3. Other items:

(i) Liabilities towards Pensionary Benefits:

During the period 01 April 2018 to 31 March 2019, the State Government incurred ₹10,872.54 crore (11.20 *per cent* of total revenue expenditure) on “Pension and Other Retirement Benefits” to State Government employees recruited on or before 01 September 2004.

(ii) National Pension System (NPS):

State Government employees recruited on or after 01 September 2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his monthly salary and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank. The actual amount payable by the employees and the matching Government Contribution has not been estimated. Consequently, the actual liability of the employees and the Government under the Scheme is not ascertainable. During the period 01 April 2018 to 31 March 2019, the Employees’ Contribution was ₹532.62 crore and ₹604.84 crore was the Government Contribution to the NPS. The receipts

include ₹6.95 crore interest which pertain to contributions relating to legacy period and ₹1.23 crore contributed by Foreign Employer in respect of employees on Foreign Service. An amount of ₹134.60 crore was allocated to Telangana after apportionment of ₹365.21 crore leaving a balance of ₹365.43 crore that is yet to be apportioned between the States of Andhra Pradesh and Telangana. There was an opening balance of ₹164.90 crore in the Fund. The Government transferred ₹1,171.58 crore to NSDL/Trustee Bank, leaving a balance of ₹273.57 crore as on 31 March 2019 on which the State Government is liable to pay interest, which was not done. As AG (A&E) is not maintaining the accounts of individual employee's contribution, the correctness of recovery from the employees' salary bills cannot be vouched.

Uncollected, unmatched and un-transferred amounts, with accrued interest, which represent outstanding liabilities under the Scheme, have not been estimated.

(iii) Allocation of balances as a result of re-organisation of States:

(a) Apportionment of balances:

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

(b) Apportionment of balances under Sectors E,I,J,K,L & M:

| (₹ 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 2019 |
| E- Public Debt | 1,66,522.32 | 1,66,603.41 | 2014-15 | 97,123.93 | 69,479.48 | (-)81.09 |
| I-Small Savings, Provident Fund, etc. | 14,077.84 | 9,994.32 | 2016-17 | 5,598.79 | 4,395.53 | Nil |
| | | 4,083.52 | 2017-18 | 2,381.51 | 1,702.01 | |
| J- Reserve Funds | 2,459.06 | 90.70 | 2014-15 | 52.90 | 37.80 | Nil |
| | | 2,368.36 | 2017-18 | 1,397.36 | 971.00 | |
| K- Deposits & Advances | 17,082.78 | 12,608.73 | 2018-19 | 8,129.84 | 4,478.89 | 4,474.05 |
| L-Suspense & Miscellaneous | 6,234.24(DR) | 6,093.30(DR) | 2014-15 | 3,553.62(DR) | 2,539.68(DR) | 238.00(DR) |
| | | 117.60(CR) | 2017-18 | 63.77(CR) | 53.83(CR) | |
| | | 20.55(DR) | 2018-19 | ... | 20.55(DR) | |
| M -Remittances | 339.47(DR) | 29.24(DR) | 2017-18 | 26.92(DR) | 2.32(DR) | 310.23(DR) |

Details of un-apportioned items are given in **Appendix-XIII** of Volume II of the Finance Accounts for the year 2018-19.

(iv) Guarantees:

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statements No. 9 and 20 is based on information received from the State Government and Annexure to Budget document and has been prepared as per the IGAS 1 notified by the GOI. The statements are incomplete to the extent the detailed information has not been furnished by the Government. The total net guarantees given during the year was ₹35,821.07 crore in 2018-19.

The State Government orders stipulate that as per RBI guidelines, Guarantee Commission/Fees @ two *per cent* shall be collected on the total guaranteed amount provided by the State Government. The Guarantee Commission/Fee thus collected shall be transferred to the Guarantee Redemption Fund account during the succeeding year. Guarantee Commission of ₹340.00 crore was collected.

(v) Loans and Advances:

Information provided in Statement 18 of the Finance Accounts 2018-19 as required under the IGAS 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. The total balance of Loans and Advances to the end of 31 March 2019 was ₹24,509.18 crore. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts are maintained by the State Government, along with the confirmation from the State Government on the balances as on 31 March 2019, is awaited. Confirmation of balances of individual loanees, the detailed account of which are maintained by the AG (A&E) is also awaited from the State Government.

(vi) Investments:

Statement No. 8 of Finance Accounts shows comparative Summary of Investment in the Share Capital of Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies and Co-operative Institutions and Local Bodies to the end of March 2019. Entity wise investment details are given in Statement No.19 of the Finance Accounts. The investments to the end of 01 June 2014 in composite Andhra Pradesh is ₹8,401.21 crore which has not been apportioned between the states of Andhra Pradesh and Telangana. Investments made during the period 01 April 2018 to 31 March 2019 in the State of Telangana was ₹3,388.55 crore. This, however, requires reconciliation with the entities where investments were actually made. Neither the State Government nor individual entities have reconciled or confirmed the investments.

(vii) Cess collected under Building and other Construction Workers Welfare Cess Act, 1996:

The Government of India (GoI) enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 aimed at providing safety, health and welfare measures for the benefit of building and other construction workers. GoI also enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The GoI also framed the relevant Rules under the above Acts. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Andhra Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 1999 have been framed under the Act and AP Building & Other Construction Workers Welfare Board was constituted. Consequent on bifurcation of State, the said Rules have been adapted by Govt. of Telangana and a new Board for Telangana was formed on 17 September 2014. Under the Act, cess @ one *per cent* of cost of construction is to be collected and transferred to the State Building and Other Construction Workers Welfare Board within 30-days of its collection, for implementation of welfare schemes.

As per the figures furnished by Telangana Building and Other Construction Workers Welfare Board, there was a balance of ₹1,160.66 crore under Labour Cess in the fund as on 01 April 2018. During the year, an amount of ₹538.03 crore was collected under Labour Cess. Expenditure out of cess during the year was ₹135.75 crore (₹132.86 crore towards welfare measure and ₹2.89 crore towards Administrative expenditure). Since the Board is an Autonomous Body, total Cess details are not depicted in Government Accounts. The Labour Cess collected in respect of works executed in the Irrigation and Public Works Department is remitted by respective Pay and Accounts Officers (Works) to the Board. As per the figures furnished by Director of Works Accounts (DWA), Telangana, the Cess collection during the year 2018-19 was ₹99.80 crore in respect of works executed in the Irrigation and other Public Works Departments. Against this, an amount of ₹107.82 crore (which includes Cess collected in previous year) was remitted to the Board.

(viii) Reserve Funds and Deposits:

Details of Reserve Funds and the Investments from Earmarked Funds are available in Statements 21 and 22. Out of the gross accumulated balance of ₹7,687.68 crore to the end of 31 March 2019 lying in these funds, the State Government had invested ₹5,719.69 crore (74.40 *per cent*) in GoI securities. As on 31 March 2019 the balance against J(a)- Reserve Funds bearing Interest was ₹377.07 crore and J(b)- Reserve Funds not bearing Interest was ₹1,590.92 crore.

(a) Non-discharge of interest obligations: The State Government is required to pay interest on un-invested balances lying under Reserve Funds and Deposits Bearing Interest under Sectors J and K respectively. As per proviso to Section 54 (2) of the Re-organisation Act, till such time as individual items of liabilities are allocated, the liabilities of the existing State of Andhra Pradesh shall continue to be the liabilities of the Successor State of Andhra Pradesh. As the Public Account liabilities have been partially apportioned, the remaining balances of the Public Account liabilities have been retained in the accounts of Andhra Pradesh. While the interest liability in respect of the un-apportioned balances has not been worked out in respect of Telangana, the State Government is required to discharge the liability in respect of the balances pertaining to Telangana. However, no Budget Provision has been made by the State Government towards interest despite available balance in Deposits as on 01 April 2018 as detailed below:

| Sector | Sub-sector | Minimum rate of interest estimated | Balance as on 01 April 2018 (₹ in crore) | Interest Due (₹ in crore) |
|---------------------------|---|--|---|------------------------------|
| K - Deposits and Advances | (a) Deposits bearing interest—MH – 8342 -117- Defined Contribution Pension Scheme | Eight <i>per cent</i> (General Provident Fund interest rate) | 299.50 | 23.96 |
| J-Reserve Funds | (b) Reserve Funds bearing interest -MH – 8121-122- State Disaster Response Fund | Eight <i>per cent</i> (General Provident Fund interest rate) | 66.71 | 5.34 |
| TOTAL | | | | 29.30 |

Reserve Funds bearing Interest:

(b) State Disaster Response Fund (SDRF): The State Government constituted State Disaster Response Fund (SDRF) in 2010-11 to replace the erstwhile Calamity Relief Fund. In terms of the guidelines of the Fund, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25 respectively. Following are the transactions in the Fund:

(₹ in crore)

| Opening balance as on 01 April 2018 | Contribution by Centre | State Share | Total receipts during the year | Amount set off (MH 2245-05) | Balance in the fund as on 31 March 2019 | Amount invested by RBI during the year |
|-------------------------------------|------------------------|-------------|--------------------------------|-----------------------------|---|--|
| 66.71 | 226.50 | 75.50 | 302.00 | 15.23 | 353.48 | Nil |

Expenditure of ₹15.23 crore incurred on natural calamities during the period was set off (MH 2245-05) against Fund balance of ₹368.71 crore (including Opening Balance of ₹66.71 crore), thus leaving the closing balance of ₹353.48 crore as on 31 March 2019. As the aforesaid contribution of ₹302 crore during the year to the Sinking Fund was by way of book transfer, the amount was not available for investment by the RBI.

Reserve Funds not bearing interest:

(c) Consolidated Sinking Fund (CSF): On the recommendations of the Twelfth Finance Commission, the erstwhile State Government of the composite State of Andhra Pradesh revised the guidelines pertaining to the existing Sinking Fund (created in 1999-2000 for the amortization of Open Market Loans) with effect from January 2010. Under these Revised Guidelines, the State Government may make annual contributions to the Fund at a minimum of 0.5 *per cent* of the outstanding liabilities to the end of the previous financial year.

As per RBI guidelines, which administer the Fund, outstanding liabilities shall be defined a Internal Debt and Public Account liabilities of the State Government. Following are the transactions in the Fund:

(₹ in crore)

| Opening balance as on 01 April 2018 | Additions to the Fund (contribution and interest) | | Payments out of the Fund | Total balance in the Fund | Amount invested by RBI during the year | Closing balance as on 31 March 2019 |
|-------------------------------------|---|---|--------------------------|---------------------------|--|-------------------------------------|
| | Required contribution (0.5 % of the outstanding liabilities as on 31 March 2018). | Contribution and interest added during the year | | | | |
| ₹4,085.89 | ₹829.25 | ₹500.00 (+) ₹352.31 = ₹852.31 | ₹20.59 | ₹4917.61 | ₹4877.15 | ₹40.47 |

Details of transactions are given in Statements 21 and 22.

(d) Guarantee Redemption Fund: The State Government of composite State of Andhra Pradesh set up a Guarantee Redemption Fund (GRF) in the year 2002-03, which is administered by the RBI. As per the guidelines adopted by Government of Telangana consequent to the creation of Guarantee Redemption Fund for the State, the Fund shall be set up with an initial contribution of one *per cent* of outstanding guarantees at the end of previous year and thereafter minimum 0.5 *per cent* every year on outstanding guarantees as on December 31 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*. Following are the transactions in the Fund:

| (₹ in crore) | | | | | | |
|-------------------------------------|---|--------------------------|--------------------------|---------------------------|--|-------------------------------------|
| Opening balance as on 01 April 2018 | Additions to the Fund (contribution and interest) | | Payments out of the Fund | Total balance in the Fund | Amount invested by RBI during the year | Closing balance as on 31 March 2019 |
| | Required contribution (0.5 % of balance as on 31 March 2019). | Actual contribution made | | | | |
| 586.65 | 388.56 | 200.00 54.06 | 3.01 | 837.70 | 837.70 | Nil |

The Fund balance constitutes two *per cent* of the outstanding guarantees of ₹41,891.79 crore at the end of the previous year which is below the desirable level of three *per cent*. Transactions in the fund are depicted in Statements 21 and 22.

(ix) Suspense and Remittance Balances: The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on details furnished by the State Treasuries/ Works and Forest Divisions / PAOs *etc.* Details of significant outstanding Suspense and Remittance Balances are given in **Annexure –E**.

(x) MH 8670 Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un- encashed. The opening balance as on 01 April 2018 was ₹845.08 crore (Credit). During 2018-19, cheques worth ₹29,243.82 crore were issued, against which cheques worth ₹30,016.80 crore were encashed during the year, leaving a closing balance of ₹72.10 crore (Credit) as on 31 March 2019. The validity period of the cheques is one month from the date of issue.

(xi) Contingency Fund:

The Government of Telangana set up a Contingency Fund under Article 267(2) of the Constitution of India with a corpus of ₹50.00 crore. Advances from this Fund are made for purposes of meeting unforeseen expenditure which are resumed to the Fund to the full extent as soon as the State Legislature authorizes the additional expenditure. During the period 01 April 2018 to 31 March 2019, 21 sanctions amounting to ₹17.18 crore were issued by the State Government. An amount of ₹15.96 crore was met from the Contingency Fund and an amount of ₹13.86 crore was recouped during the year of which ₹0.09 crore pertains to previous year recouped during the current year, still leaving an unrecouped balance of ₹2.10 crore.

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

Planning Commission (now NITI Aayog) had mapped CSSs and ACA schemes (excluding Block Grants) under 66 umbrella schemes in the 12th Five Year Plan (2012-17). As per recommendations of sub-group of Chief Ministers in the NITI Aayog, Govt. of India in OM dated 17 August 2016, rationalized the existing 66 Centrally Sponsored Schemes into 28 umbrella schemes under three categories viz., (i) Core of core Schemes-6 (ii) Core Schemes – 20 and (iii) Optional Schemes – 2. From 01 April 2014 onwards GoI released central assistance for CSSs/ACA directly to the State Government instead of to the implementing agencies. Consequent on merger of Plan/Non-Plan, the Central assistance released is now classified as Central Assistance/share under Centrally Sponsored Schemes. The Government of Telangana has modified their budget depiction and the Central assistance/State share for CSSs/ACA has been shown under relevant Centrally Sponsored Schemes.

As against ₹5,507.41 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central Assistance for Centrally Sponsored Schemes of the Government of Telangana in 2018-19, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹8,177.79 crore and the same were appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government. Total expenditure under Centrally Sponsored Schemes is ₹8,556.89 crore (Revenue Expenditure ₹4,593.38 crore and Capital Expenditure ₹3,963.51 crore) which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

Till 31 March 2014, GoI transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various

Schemes/Programmes. From 01 April 2014 onwards GoI decided to release funds directly to the State Government instead of to the implementing agencies. However, it is observed that, as per the PFMS portal of the Controller General of Accounts (CGA), Government of India has released ₹19,016.54 crore directly to the State implementing agencies in Telangana State during the year 2018-19 as against ₹14,801.11 crore in 2017-18. Details are at Appendix-VI.

(xiv) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements were required to be appended to the present system of cash accounting to enable more informed decision making. The Appendix on committed liabilities has been kept blank for want of information from the State Government.

(xv) Irregular lapsing of Loans placed under Deposits to Receipts:

As per Para 3.10 of General Directions contained in List of Major and Minor Heads (LMMH) of Controller General of Accounts, recoveries of overpayments pertaining to previous year(s) are to be recorded under distinct Minor Head 'Deduct-Recoveries of Overpayments' (Code 911) below the concerned Major/Sub-major Head. As per orders of Government vide GO MS No 43 dated 22 April 2000, funds released during a particular year shall lapse by 31 March of the following year (lapsable deposits under MH 8443-Civil Deposits-106-Personal Deposits) and the administrators of PD accounts are required to close such accounts and transfer the unspent balances back to the Government Account. During the year 2017-18, Government of Telangana sanctioned and released ₹1,500.00 crore as Loans to Telangana Scheduled Castes Co- operative Development Corporation Limited under MH 6225-01-800-25-07-500-503 and ₹800.00 crore to Loans to Telangana Scheduled Tribes Co-operative Development Corporation Limited under MH 6225-02-800-25-14-500-503 with instructions to credit the same to Deposit Head of Account 8449-00-120-14-001-Deposits of A.P. State S.C's Co-op Finance Corporation and 8449-00-120-27-001-Deposits of A.P. Scheduled Tribes Coop. Finance Corporation (TRICOR) respectively.

Government of Telangana issued instructions (GO No 25 dated 30/03/2019) to all the PD Administrators to lapse all the unspent deposit balances classified under category 'C' and lapsable deposits under Category 'B' by debiting respective deposit heads and crediting to the heads of account to which it was originally debited. It is observed from Annexure to the monthly sub account submitted by the DTO (Urban), Hyderabad the loans given to the Corporations named above and which has been deposited in Deposit Head were also treated as 'lapsed' in terms of Government instructions mentioned above. This action of government was not in order as the funds released and placed in the deposit heads of

account were on account of loans advanced by the State Government to these Corporations which are recoverable from the Corporations with reference to the terms and conditions of the loan lapsed. Further, the loans remained outstanding in the records of the State Government.

The amount resumed to the Consolidated Fund resulted in inflation of revenue receipts of Government, while the primary release as Loan to these corporations during 2017-18 continued to be shown as Loans outstanding against these corporations in the Accounts of State Government. Thus, Revenue Receipts and Assets were overstated by ₹2,300.00 crore.

(xvi) Rush of Expenditure:

During the year 2018-19, it was found that 13.78 *per cent* of total budgeted expenditure of ₹1,25,554.71 crore (excluding Public debt) was incurred during the month of March 2019. This figure does not raise any alarm in a financial sense. However, on further scrutiny, the expenditure incurred under nine Major Heads as indicated below during March 2019 was a substantial portion of total spending under these Major Heads during the year indicating a tendency to utilise the budget at the close of the financial year, in violation of Article 39 of Telangana Financial Code which stipulates that rush of expenditure particularly on the closing month of the Financial Year shall be regarded as breach of financial regularity.

(₹ in crore)

| Major Head | Nomenclature | Expenditure of March 2019 (Pre) | Total Expenditure of 2018-19 | Per centage |
|--------------|--|---------------------------------|------------------------------|-------------|
| 2851 | Village and Small Industries | 68.49 | 133.46 | 51.32 |
| 4406 | Capital Outlay on Forestry and Wild Life | 113.76 | 217.20 | 52.38 |
| 4415 | Capital Outlay on Agricultural Research and Education | 9.00 | 14.00 | 64.29 |
| 2875 | Other Industries | 4.04 | 6.00 | 67.33 |
| 4801 | Capital Outlay on Power Projects | 1800.00 | 2400.00 | 75.00 |
| 2048 | Appropriation for reduction or avoidance of debt | 400.00 | 500.00 | 80.00 |
| 6875 | Loans for Other Industries | 18.59 | 18.75 | 99.15 |
| 2404 | Dairy Development | 0.07 | 0.07 | 100.00 |
| 6225 | Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 2400.00 | 2400.00 | 100.00 |
| TOTAL | | 4813.95 | 5689.48 | |

(xvii) Excess/Saving of Expenditure against Budget Provision:

According to Article 204(3) of the Constitution of India, no money shall be withdrawn from Consolidated Fund of State except under appropriations made by Law passed in accordance with provisions of this Article. It was observed from the summary of grants in respect of State of Telangana for the year 2018-19 that an expenditure to the extent of ₹64,537.06 crore was incurred in excess of the budget provision of ₹37,803.37 crore *i.e.* (171% of the total provision) under seven sections of five grants (including Public Debt). In respect of two grants (Loan section) an expenditure of ₹2400.00 crore was incurred without budget provision. Necessary comment in this regard is being made in Appropriation Accounts.

Similarly, under savings it was observed that under 94 sections of 40 Grants, there were overall saving of ₹66,614.41 crore as against budget provision of ₹1,60,853.69 crore (*i.e.* 41.41% of the total budget provision) indicating non utilisation/under utilisation of the grants released in 37 grants and eight appropriations under Revenue Section, 31 grants and five appropriations under Capital Section and 14 grants under Loan Section.

(xviii) Impact of incorrect/ inadequate booking on Revenue Surplus/Fiscal Deficit:

Impact on Revenue Surplus of the State Government consequent to the incorrect/inadequate booking (details given in preceding paragraphs) is given below:

| Paragraph no. | Item | (₹ in crore) | | | |
|---------------|--|----------------------------------|-----------------|---------------------------------|-----------------|
| | | Impact on Revenue Surplus | | Impact on Fiscal Deficit | |
| | | Over statement | Under statement | Over statement | Under statement |
| 1 (v) | GIA and Minor works booked under Capital Section | 3,055.31 | -- | -- | -- |
| 3 (viii)(a) | Non provision of interest on interest bearing Reserve Funds and Deposits | 29.30 | -- | -- | 29.30 |
| 3 (viii)(d) | Short contribution to Guarantee Redemption Fund(GRF) | 188.56 | -- | -- | 188.56 |
| 3(xv) | Irregular lapsing of loans placed under deposits to Receipts | 2300.00 | -- | -- | -- |
| Total impact | | 5,573.17 (Net over statement) | | 217.86 (Net under statement) | |

(xix) Non-Payment of GPF Interest for Panchayati Raj Employees:

As per the instructions issued by the Government of Combined State of Andhra Pradesh vide G.O.Ms.No. 317, dated 13 July 1984 of Panchayati Raj Department, the contribution to the Zilla Parishad General Provident Fund (Z.P.G.P.F) of Panchyati Raj Employees shall be credited to

the Government Account under the Head of Account 8338-00-104-01-000.

As per the instructions of the above GO, that the CEO, Zilla Parishad shall work out the interest payable on the outstanding balance in Government Account at the rate as applicable to the GPF balance of Government Servant and furnished it to the District Audit Officer(DAO). The Director of State Audit shall consolidate the total interest amount due and to send the proposals to Finance and Planning Department for providing the budget and reimbursement of the same.

As per the details forwarded by the Director of State Audit, an amount of ₹934.55 crore from the year 2000-01 to 2017-18 was to be transferred towards ZPGPF. The State Government made a provision of Rupees five crore in the budget for the year 2018-19 and did not incur any expenditure. This liability of the State Government is not reflected in the Government Accounts.

(xx) Disclosures under the Telangana Fiscal Responsibility and Budget Management (FRBM/ MTFP) Act, 2005:

As per the Telangana Fiscal Responsibility and Budget Management (Telangana FRBM) Rules, 2006, the State Government shall, at the time of presenting the budget, make various disclosures. The Budget of 2018-19 did not make the following disclosures: Weighted Average Interest Rate on State Government Liabilities, Statement of Assets, Tax Revenue raised but not realized, and Statement of Outstanding Miscellaneous Liabilities.

Targets fixed by the State Government in Telangana FRBM/MTFP Act, 2005 and the rules framed thereunder, and ceilings fixed based on the recommendations of the Fourteenth Finance Commission, and achievements as per the accounts of 2018- 19 are given below:

| Sl. No. | Targets for 2018-19 | Achievements in 2018-19 |
|---------|---|---|
| 1. | Revenue Surplus: To be maintained. | As per the Accounts, the Government of Telangana had a Revenue Surplus of ₹4,337.08 crore in 2018-19. |
| 2. | Fiscal Deficit: Not to exceed 3.5 <i>per cent</i> of GSDP. | As per the Accounts, the Fiscal Deficit of Government of Telangana is ₹26,949.18 crore <i>i.e.</i> 3.11 <i>per cent</i> of GSDP during 2018-19. |
| 3. | Outstanding Liabilities: The outstanding liabilities not to exceed 25 <i>per cent</i> of the GSDP as fixed for the financial year 2018-19 as given in Statement of Fiscal Policy presented to the Telangana State Legislature in March 2019. | The total outstanding liabilities of the State Government is ₹1,96,963.36 crore <i>i.e.</i> 22.75 <i>per cent</i> of GSDP for the year 2018-19. |
| 4. | Annual incremental risk weighted Guarantees: Not to exceed 90 <i>per cent</i> of the Total Revenue Receipts (TRR) in the year preceding the current year. | Outstanding Guarantees as on 31 March 2019 of ₹77,712.86 crore is 87.49 <i>per cent</i> of TRR of ₹8,88,24.09 crore (in 2017-18). |

Note: GSDP figure at current prices for 2018-19: ₹8, 65,688.00 crore (Source: Directorate of Economics and Statistics)

ANNEXURE-A

(Refer to Para 1(ii) at page 65)

STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

| Sl No | Book Adjustment | Head of Account | | Amount (₹) | Remarks |
|-----------|--|--|---|---------------|--|
| | | From | To | | |
| A. | Periodical Adjustments- | | | | |
| 1. | A.P. State Government Insurance Fund | 1. 8011-00-105-01-000 Insurance and pension Funds –₹14,01,01,587 | 1. 2235-60-902-96-630-631- Social Security and Welfare- | 14,01,01,587 | Amount met from A.P. State Government Life Insurance Fund |
| | | 2. 8011-00-107-01-000 Insurance and Pension Funds- ₹50,17,414 | 2. 2235-60-902-97-630-631- Social Security and Welfare | 50,17,414 | |
| 2. | Contributory Pension Scheme | 2071-01-117-04 Pension and Other Retirement benefits | 8342-00-117-04-002 Other Deposits | 604,84,44,809 | Government's contribution towards Defined Contribution Pension Scheme. |
| 3. | Insurance and Pension Funds | 2049-03-108-05-450 Interest on State Life Insurance Fund | 8011-00-105-01-000 Insurance and pension Funds | 222,80,94,320 | Interest on Pension & Insurance Fund, etc. |
| 4 | Adjustment of Prorata Charges | 1. 2210-06-101-25-97-630/632 Medical and Public Health/Prevention and Control of Diseases ₹25,47,281 2. 2210-01-110-96-630/632 Medical and Public Health/Hospitals and Dispensaries ₹4,90,85,63 3. 2211-00-104-12-97-630/632 Family Welfare ₹1,73,48,315 | 2210-80-800-90-630/631 Medical and Public Health | 2,48,04,159 | Transfer of repair Charges-Prorata adjustment of Vehicle charges |
| 5. | State Employees Group Insurance Funds | 2049-03-108-07-450 Interest on Employees Group Insurance Fund | 8011-00-107-01-003 Insurance and pension Funds | 22,38,48,453 | |
| 6. | Subscriptions and Contributions | 2235-60-105-01-040-041 – Government employees Insurance Scheme | 0071-01-101-81-000 Subscriptions and Contributions | 27,78,299 | |
| 7. | Religious and Charitable Endowment Funds | 8235-00-103-01-000 General and Other Reserve Funds | 2250-00-902-90-630-631 Other Social Services (Religious and charitable endowments fund) | 28,57,27,310 | Amounts met from Hindu Charitable Funds |
| 8. | General Provident Fund | 1. 2049-03-104-04/450- Interest on General Provident Fund ₹4,20,13,67,728 2. 2049-03-104-05-450- Interest on All India Services Provident Fund ₹2,88,86,116 | 8009-01-101&104 State Provident Funds | 423,02,53,844 | Interest adjustment on General Provident Fund |

| | | | | | |
|-----|---------------------------------|--|---|--------------|--|
| 9. | Sericulture Development Fund | 2851-00-797-04-630 /631 Village and Small Industries | 8229-00-106-04 Development and Welfare Funds | 19,83,306 | Transfer to Sericulture Development Fund |
| 10. | Sericulture Development Fund | 8229-00-106-04-000 Development and Welfare Funds | 2851-00-902-90-630-631 Village and Small Industries | 47,18,000 | Expenditure met from Sericulture Development Fund |
| 11. | National Disaster Response Fund | 8121-00-122-01-002 - General and Other Reserve Funds | 2245-05-901-96-630-631- Relief on account of Natural Calamities | 15,23,25,914 | Expenditure met from National Disaster Response Fund |

| | | | | | |
|-----|-----------------------------|---|--|---------------|---|
| 12. | T.S. Rural Development Fund | 2515-00-797-04-630/631 Other Rural Development Programmes | 8229-00-200-09-000 Development and Welfare Funds | 144,85,18,847 | Transfer to T.S. Rural Development Fund |
| 13. | Central Road Fund | 8449-00-103-01-000- Other Deposits | 5054-04-903-25-90-630-631- Capital Outlay on Roads and Bridges | 279,08,00,000 | Amount met from Central Road Fund |
| 14. | Central Road Fund | 3054-04-797-11-04-630-631- Roads and Bridges | 8449-00-103-01-000 –Other deposits | 279,08,00,000 | Transfer to Central Road Fund |

| | | | | | |
|-----------------------------|------------------------|---|---|--------------|---|
| B. Other Adjustments | | | | | |
| 1. | Lapsed Deposits | 8443-00-101-01-000- Revenue Deposits | 0075-00-101-01 Miscellaneous General Services | 2,48,60,579 | Lapsing of Revenue Deposits |
| 2. | Lapsed Deposits | 8443-00-103-01-000- Security Deposits | 0075-00-101-01 Miscellaneous General Services | 1,93,80,898 | Lapsing of Security Deposits |
| 3. | Lapsed Deposits | 8443-00-105-01-000 - Criminal Court Deposits | 0075-00-101-01 Miscellaneous General Services | 1,200 | Lapsing of Criminal Court Deposits |
| 4. | Lapsed Deposits | 8443-00-116-01-000- Labour Act | 0075-00-101-01 Miscellaneous General Services | 18,20,089 | Lapsed Deposits of Labour Act |
| 5. | Lapsed Deposits | 8443-00-117-01-000- Deposits for work done for Public bodies or private individuals | 0075-00-101-01 Miscellaneous General Services | 12,09,23,403 | Lapsed Deposits of work done for Public bodies or private individuals |
| 6. | Lapsed Deposits | 8443-00-121-01-000- Deposits in connection with elections | 0075-00-101-01 Miscellaneous General Services | 24,44,500 | Lapsing of Deposits in connection with elections |
| 7. | Loans to Govt servants | 2075-00-795-05-640 -Misc Genl Services | 7610-00-202-05-000- Loans to Govt Servants | 35,500 | Write-off of outstanding balances of MCA(Motor Cycle Advance) |
| 8. | Loans to Govt servants | 2075-00-795-05-640 | 7610-00-201-05-000 - Loans to Govt Servants | 50,000 | Write-off of outstanding balances of HBA(Housing Building Advance) |

Note: - 'Dr' item of Transfer entries are given under "From" column and 'Cr' items under 'To' column.

ANNEXURE-B
(Refer to Para 2(ii) at page 66)

**STATEMENT OF RECEIPTS SHOWING MAJOR HEAD WISE RECEIPTS
UNDER MH 800 FOR THE YEAR 2018-19**

| Major Head | | Receipts under Major Head | Receipts under Minor Head 800 | Percentage of Total Receipts |
|------------|---|------------------------------------|---|------------------------------------|
| | | (₹in lakh) | | |
| 1456 | Civil Supplies | 468.38 | 470.14 | *100.38 |
| 0056 | Jails | 26.52 | 26.52 | 100 |
| 0211 | Family Welfare | 23.13 | 23.13 | 100 |
| 0217 | Urban Development | 860.31 | 860.31 | 100 |
| 0235 | Social Security and Welfare | 383.19 | 383.19 | 100 |
| 0506 | Land Reforms | 302.34 | 302.34 | 100 |
| 0515 | Other Rural Development Programmes | 144.83 | 144.83 | 100 |
| 0701 | Medium Irrigation | 389.72 | 389.72 | 100 |
| 0702 | Minor Irrigation | 571.60 | 571.58 | 100 |
| 0801 | Power | 775.02 | 775.02 | 100 |
| 0875 | Other Industries | 0.15 | 0.15 | 100 |
| 1053 | Civil Aviation | 403.29 | 403.29 | 100 |
| 1452 | Tourism | 1851.33 | 1851.33 | 100 |
| 0425 | Co-operation | 1009.19 | 997.37 | 98.83 |
| 1054 | Roads and Bridges | 3407.64 | 3353.14 | 98.4 |
| 0700 | Major Irrigation | 3158.53 | 3087.70 | 97.76 |
| 0058 | Stationery and Printing | 157.71 | 149.10 | 94.54 |
| 0401 | Crop Husbandry | 1400.62 | 1294.05 | 92.39 |
| 0220 | Information and Publicity | 24.31 | 22.42 | 92.24 |
| 0059 | Public Works | 1158.06 | 872.39 | 75.33 |
| 0406 | Forestry and Wild Life | 6061.63 | 4170.25 | 68.8 |
| 0075 | Miscellaneous General Services | 388533.18 | 266070.51 | 68.48 |
| 0029 | Land Revenue | 42.40 | 28.64 | 67.54 |
| 0049 | Interest Receipts | 5950.73 | 3627.50 | 60.96 |
| 0250 | Other Social Services | 888.51 | 344.97 | 38.83 |
| 0055 | Police | 16981.99 | 5661.40 | 33.34 |
| 0070 | Other Administrative Services | 9308.53 | 2173.54 | 23.35 |
| 0853 | Non-ferrous Mining and Metallurgical Industries | 464694.47 | 79958.26 | 17.21 |
| 0403 | Animal Husbandry | 65.14 | 9.76 | 14.98 |
| 0215 | Water Supply and Sanitation | 138.06 | 19.25 | 13.95 |

(*) Percentage figure more than 100 is due to refunds.

ANNEXURE-C

(Refer to Para 2(ii) at page 66)

STATEMENT OF EXPENDITURE SHOWING MAJOR HEAD WISE EXPENDITURE UNDER MH 800 FOR THE YEAR 2018-19

| Major Head | | Expenditure under Major Head | Expenditure under Minor Head 800 | Percentage of Total Expenditure |
|------------|--|------------------------------------|--|---------------------------------------|
| | | (₹ in lakh) | | |
| 5054 | Capital Outlay on Roads and Bridges | 102422.60 | 130058.90 | *126.98 |
| 2701 | Medium Irrigation | 8.50 | 8.50 | 100.00 |
| 2810 | New and Renewable Energy | 1563.68 | 1563.68 | 100.00 |
| 2875 | Other Industries | 599.80 | 599.80 | 100.00 |
| 4070 | Capital Outlay on Other Administrative Services | 14425.17 | 14425.17 | 100.00 |
| 4405 | Capital Outlay on Fisheries | 102.33 | 102.33 | 100.00 |
| 2801 | Power | 496700.00 | 371095.70 | 74.71 |
| 2401 | Crop Husbandry | 1129766.00 | 815101.80 | 72.15 |
| 5475 | Capital Outlay on Other General Economic Services | 70102.65 | 48522.42 | 69.22 |
| 2501 | Special Programmes for Rural Development | 60272.97 | 38266.09 | 63.49 |
| 2851 | Village and Small Industries | 13345.93 | 7473.87 | 56.00 |
| 3054 | Roads and Bridges | 70244.79 | 38753.88 | 55.17 |
| 2236 | Nutrition | 291193.80 | 143240 | 49.19 |
| 2405 | Fisheries | 4929.53 | 2194.77 | 44.52 |
| 2700 | Major Irrigation | 34626.80 | 10062.47 | 29.06 |
| 2225 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 882160.80 | 242444.90 | 27.48 |
| 3454 | Census, Surveys and Statistics | 4276.36 | 1149.73 | 26.89 |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 61766.13 | 14590.17 | 23.62 |
| 4235 | Capital Outlay on Social Security and Welfare | 654.25 | 141.49 | 21.63 |

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

ANNEXURE-D

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

LIST OF DEFAULTING DEPARTMENTS AGAINST WHOM SUBSTANTIAL AMOUNTS OF AC BILLS ARE LYING UNADJUSTED

| Sl.NO | NAME OF THE DEPARTMENT | NUMBER OF ITEMS | AMOUNT(₹) |
|--------------|---|--------------------------------|-------------------|
| 1 | Revenue Department | 990 | 964514922 |
| 2 | Agriculture & Co-operation | 88 | 473273607 |
| 3 | School Education | 207 | 96600100 |
| 4 | Panchayati Raj and Rural Development | 64 | 81615726 |
| 5 | Planning Department | 26 | 75144948 |
| 6 | Home | 43 | 50254778 |
| 7 | Women, Children, Disabled & Senior Citizen | 55 | 12366977 |
| 8 | Tribal Welfare | 29 | 11302962 |
| 9 | Youth Advancement, Tourism & Culture | 54 | 6676800 |
| 10 | Animal Husbandry, Dairy Development and Fisheries | 6 | 2894196 |
| | TOTAL | 1562 | 1774645016 |

ANNEXURE-E

(Refer to Para 3(ix) page 75)

SIGNIFICANT OUTSTANDING SUSPENSE AND REMITTANCE BALANCES

(₹ in crore)

| Name of the Minor Head | 2017-18 | | 2018-19 | |
|---|-------------|-----------|------------|-----------|
| | Dr | Cr | Dr | Cr |
| 8658 – Suspense Accounts | | | | |
| 101-Pay and Accounts Office Suspense | 102.06 | 1.57 | 250.41 | 105.80 |
| Net | (Dr)100.49 | | (Dr)144.61 | |
| 102-Suspense Accounts (Civil) | 13.97 | 0.48 | 195.50 | 412.83 |
| Net | (Dr)13.49 | | (Cr)217.33 | |
| 109-Reserve Bank suspense Headquarters | 0.00 | 6.27 | 5.32 | 4.87 |
| Net | (Cr)6.27 | | (Cr)0.45 | |
| 110-Reserve Bank Suspense-Central Accounts Office | 16.97 | 29.04 | 6.68 | 0.14 |
| Net | (Cr)12.07 | | (Dr)6.54 | |
| 112-Tax Deducted at source (TDS) Suspense | 0.01 | 121.51 | 0.01 | 63.25 |
| Net | (Cr)1,21.50 | | (Cr)63.24 | |
| 123- AIS officers Group Insurance Scheme | 0.14 | 0.15 | 0.15 | 0.19 |
| Net | (Cr)0.01 | | (Cr)0.04 | |
| 8782 – Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officers | | | | |
| 102 – Public Works Remittances | 67,191.11 | 67,040.93 | 84,681.40 | 84,477.83 |
| Net | (Dr)1,50.18 | | (Dr)203.57 | |
| 103 – Forest Remittances | 1,170.28 | 1,343.69 | 1,417.87 | 1,771.15 |
| Net | (Cr)173.41 | | (Cr)353.28 | |
| 8793 – Inter-State Suspense Account | 38.45 | 31.38 | 46.17 | 27.48 |
| Net | (Dr)7.07 | | (Dr)18.69 | |



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