

GOVERNMENT OF TELANGANA

FINANCE ACCOUNTS

2014-15

(02 June 2014 to 31 March 2015)

VOLUME-I

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Certificate of the Comptroller and Auditor General of India

In terms of Andhra Pradesh Reorganisation Act 2014, the State of Andhra Pradesh has been reorganised and new State of Telangana has been formed with effect from 02 June 2014.

This compilation containing the Finance Accounts of State of Telangana for the period from 02 June 2014 to 31 March 2015 presents the financial position along with accounts of the receipts and disbursements of the Government of Telangana for the above period. 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 period from 02 June 2014 to 31 March 2015 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, read with the provisions of Andhra Pradesh Reorganisation Act 2014 from the compiled accounts and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts and functioning under the control of the Government of Telangana, and the statements received from the Reserve Bank of India. Statements (8, 9, 19 and 20), Explanatory Notes (Statements 5 and 14) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Telangana and Corporations, Companies and Societies thereunder 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 for 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 of the Government of Telangana is discharged through the Office of the Accountant General (A&E), Andhra Pradesh and Telangana. The audit of these accounts is independently conducted through the Office of the Principal Accountant General (G&SSA), Andhra Pradesh and 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 organizations with distinct cadres, separate reporting lines and management structures.

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 mis-statements. 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 period from 02 June 2014 to 31 March 2015.

Points of interest arising from the study of these accounts as well as test audit conducted during the year are contained in my Reports on the Government of Telangana being presented separately for the year ended 31 March 2015.



Date : 23 MARCH 2016

Place : New Delhi

(SHASHI KANT SHARMA)

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 02 June 2014 to 31 March 2015 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.

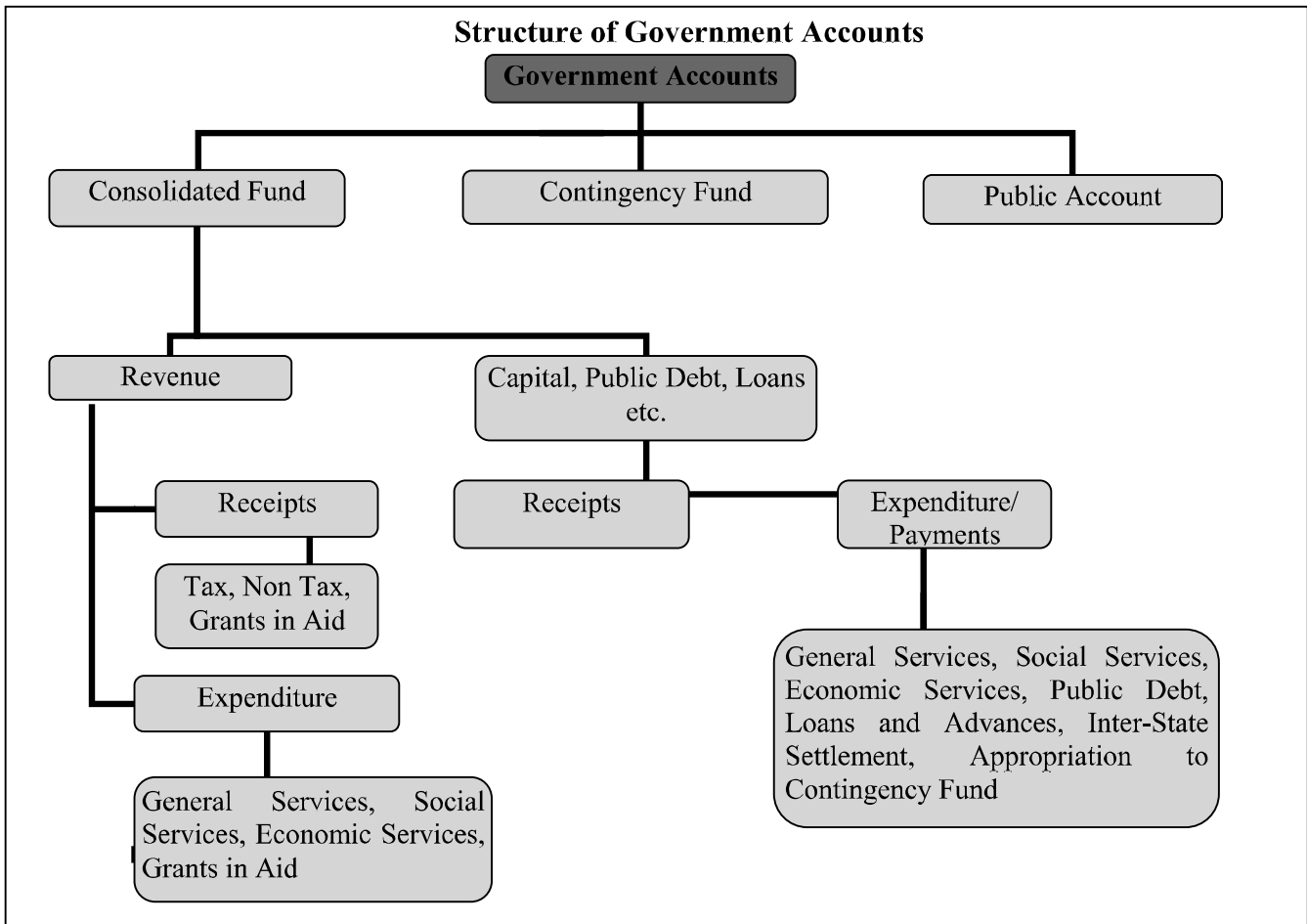
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of 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 2015)

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 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, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to 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 1 of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities by Minor Heads:** 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 Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments:** 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 Earmarked Balances:** 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 Plan 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 or 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
Capital receipts	2, 3	14	
Capital expenditure	1, 2, 4,5,12	16	
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12		
Balances in Public Account and investments thereof	1, 2	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V

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 receipt. 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-General 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 2015	01 June 2014
<i>(₹ in Crore)</i>				
Cash				
(i) Cash in Transit and Local Remittances		Annexure to St.No.2	2.07	4.97
			...	
(ii) Departmental Balances		21	...	0.90
			0.90	
(iii) Permanent Imprest		21	0.27	1.44
			1.44	
(iv) Cash Balance Investments	Para.2-(vi)	21	18,70.35	60,93.30
			...	
(v) Deposits with Reserve Bank of India & Other Banks		Annexure to St.No.2	1,09.28	(-)1,36.72
			...	
(vi) Investments from Earmarked Funds		22 & 19	32,12.60	63,92.60
			10.17	
Capital Expenditure				
(i) Investments in shares of Companies Corporations etc.	Para.3-(iv)	8 & 19	3,81.87	84,01.21
			84,01.21	
(ii) Other Capital Expenditure ²		16	79,91.07	14,29,48.46
			14,29,48.46	
Contingency Fund (un-recouped)	Para.3-(xi)	21	...	8.12
Loans and Advances	Para.3-(iii)	7&18	14,06.20	2,80,99.68
			2,80,99.68	
Advances with departmental officers		21	(-)9.53	29.63
			29.63	
Suspense and Miscellaneous Balances ³	Para.3-(viii)	21	4,69.36	1,38.60
			1,38.60	
Remittance Balances		21	9,94.72	3,39.47
			3,39.47	
Cumulative excess of expenditure over Receipts ⁴			6,67,14.42	1,42,92.57
Total			*8,31,42.68	20,66,14.23

1 The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to Accounts'.

2 Investments in shares of companies Corporations etc are excluded under capital expenditure to the extent of 3,81.87 crore which form part of Capital expenditure and shown separately under item no.(i) Capital expenditure .

3 In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account' which is included separately above though the latter forms part of this sector elsewhere in these Accounts.

4 The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

* 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 2015	01 June 2014
<i>(₹ in Crore)</i>				
Borrowings (Public Debt)				
(i) Internal Debt	Para.2-(i)	17	6,98,88.71 (-95.17)	14,88,55.66
(ii) Loans and Advances from Central Government				
Non-Plan Loans		17	29.21 1.75	71.82
Loans for State Plan Schemes		17	74,14.76 ...	1,75,82.51
Loans for Central Plan Schemes		17	... 3.59	3.59
Loans for Centrally Sponsored Plan Schemes		17	......	...
Other Loans		17	... 8.74	8.74
Contingency Fund (Corpus)		21	50.00	50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		21	2,67.88 1,40,77.84	1,40,77.84
(ii) Deposits		21	21,48.88 1,71,12.41	1,71,12.41
(iii) Reserve Funds	Para.3-(vi)	21	33,43.24 23,78.53	88,51.66
(iv) Remittance Balance		21	...	...
(v) Suspense and Miscellaneous Balances	Para.3-(v)	21	...	...
Cumulative excess of receipts over Expenditure			...	...
Total			*8,31,42.68	20,66,14.23

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts		Disbursements	
	2014-15 (02 June 2014 to 31 March 2015)		2014-15 (02 June 2014 to 31 March 2015)
<i>(₹ in Crore)</i>			
Part-I Consolidated Fund			
Section-A : Revenue			
Revenue Receipts	5,10,41.79	Revenue Expenditure	5,06,73.14
Tax Revenue (raised by the State)	2,92,88.30	Salaries ⁽¹⁾	85,52.82
Non-tax Revenue	64,46.82	Subsidies ⁽¹⁾	35,86.56
Interest Receipts	27,66.02	Grants-in-Aid ^(1,2)	2,08,51.32
Others ^(*)	36,80.80	General Services	1,08,63.32
Share of Union Taxes/Duties	81,88.58	Interest Payment & Service of Debt	55,93.52
		Pension	42,09.96
		Others	10,59.84
		Social Services	28,96.74
		Economic Services	38,10.78
Grants from Central Government	71,18.09	Compensation and Assignment to Local Bodies and PRIs	1,11.60
Revenue Deficit	...	Revenue Surplus	3,68.65
Section-B : Capital			
Capital Receipts	...	Capital Expenditure	83,72.94
		Salaries ⁽¹⁾	1,24.75
		General Services	4,05.73
		Social Services	9,04.56
		Economic Services	69,37.90
Recoveries of Loans & Advances	76.60	Loans and Advances disbursed	14,82.80
		General Services	...
		Social Services	11,76.34
		Economic Services	2,71.46
		Others	35.00

- (1) Salaries, Subsidies and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The Grant-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.
- (2) Grants-in-Aid given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc., by the Government which is included as a line item above. 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'.
- (*) Includes ₹317.22 crore in respect of Treasuries other than Hyderabad (Urban) pertaining to undrawn deposits transferred to MH 0075 for want of original classifications.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts		Disbursements	
	2014-15 (02 June 2014 to 31 March 2015)		2014-15 (02 June 2014 to 31 March 2015)
<i>(₹ in Crore)</i>			
Public Debt Receipts	95,80.49	Repayment of Public Debt	17,27.29
Internal Debt (Market loans etc.)	94,94.12	Internal Debt ^(#) (Market loans etc.)	17,27.29
Loans from GOI	86.37	Loans from GOI	...
Net of inter-state Settlement	...	Net of inter-state Settlement	...
Appropriation to the Contingency Fund	...	Appropriation to the Contingency Fund	50.00
Total Receipts Consolidated Fund	6,06,98.88	Total Expenditure Consolidated Fund	6,23,06.17
<i>Deficit in Consolidated Fund</i>	16,07.29	<i>Surplus in Consolidated Fund</i>	...
Part II Contingency Fund			
Contingency Fund	50.00	Contingency Fund	...
Part III Public Account⁽³⁾			
Small Savings	13,19.07	Small Savings	10,51.19
Reserves & Sinking Funds	11,20.53	Reserves & Sinking Funds	10,27.70
Deposits	2,33,33.71	Deposits	2,11,84.83
Advances	98.79	Advances	89.26
Suspense and Misc.	28,12,10.35	Suspense and Misc. ⁽⁴⁾	28,10,10.64
Remittances	90,27.57	Remittances	1,00,22.29
Total Receipts Public Account	31,61,10.02	Total Disbursements Public Account	31,43,85.91
<i>Deficit in Public Account</i>	...	<i>Surplus in Public Account</i>	17,24.11
Opening Cash Balance	(-)55.47	Closing Cash Balance	1,11.35
Increase in Cash Balance	1,66.82	Decrease in Cash Balance	...

(#) Includes NSSF payment of ₹4,49.61 crore.

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

(4) 'Suspense and Miscellaneous' includes 'Other Accounts' such as Cash Balance Investment Account (Major Head 8673) etc.

**ANNEXURE TO STATEMENT NO.2
CASH BALANCES AND INVESTMENT OF CASH BALANCES**

		On 31 March 2015	On 02 June 2014	On 01 June 2014 (Composite state of AP)
<i>(₹ in Crore)</i>				
(a)	General Cash Balances-			
1.	Cash in Treasuries	...	...	...
2.	Deposits with Reserve Bank	1,09.28 ^(*)	(-)57.54	(-)1,38.06
3.	Deposits with other Banks	...	...	1.34
4.	Remittances in Transit	2.07	2.07	4.97
	Total	1,11.35	(-)55.47	(-)1,31.75
5.	Investments held in Cash Balance Investment Account (Major Head 8673)	18,70.35	25,39.69	60,93.30
	Total- (a)	19,81.70	24,84.22	59,61.55
(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)	...	...	0.90
2.	8672 Permanent Cash Imprest- Civil-Permanent Advances with Departmental Officers for Contingent Expenditure	0.27	...	1.44
3.	Investment out of Earmarked Funds	32,12.60	26,60.20	63,92.60
	Total-(b)	32,12.87	26,60.20	63,94.94
	Total-(a) +(b)	51,94.57	51,44.42	1,23,56.49

(*) There was a net difference of ₹88.88 crore (Debit) between the figures reflected in the accounts ₹1,09.28 crore (Debit) and that intimated by the Reserve Bank of India ₹20.40 crore (Credit), regarding Deposits with Reserve Bank included in the Cash Balance. After the closing of June 2015 accounts the net difference to be reconciled is ₹0.83 crore (Debit).

**ANNEXURE TO STATEMENT NO.2
CASH BALANCES AND INVESTMENT OF CASH BALANCES**

		Debit	Credit	Net
		<i>(₹ in Crore)</i>		
i)	Difference as on 31 March 2015.	91.54	2.66	88.88Dr
ii)	Cleared in the accounts up to June 2015.	90.62	2.57	88.05Dr
iii)	Difference after the closing of June 2015.	0.92	0.09	0.83Dr

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 taking ordinary and special Ways and Means Advances/Overdrafts 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 Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) The limit for ordinary Ways and Means Advances to the State Government was ₹5,35.17 crore as on 31 March 2015. The Bank has also agreed to give special Ways and Means Advances against the pledge of Government Securities. The limit of special Ways and Means Advances is revised by the Bank from time to time.

(1) The cash balance ('Deposits with RBI') above is the closing cash balance as on 31 March 2015, but worked out by June 2015 and not simply the daily Balance on 31st March.

**ANNEXURE TO STATEMENT NO.2
CASH BALANCES AND INVESTMENT OF CASH BALANCES**

Without resorting to any Ways and Means Advance and Overdraft from C.A.S., Reserve Bank of India, Nagpur, the State Government maintained the minimum Cash Balance with the Bank on all the 303 days from 02 June 2014 to 31 March 2015.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 02 June 2014 to 31 March 2015 is given below:-

- | | |
|---|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 303 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary Ways and Means Advance | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking special Ways and Means Advances | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | Nil |
- (c) The transaction under the head “Remittance in Transit” represents remittances between treasuries and currency chests remained unadjusted as on 31 March 2015.
- (d) The following is an analysis of investments held in Cash Balance Investment Account:-

	Balance as on 1 June 2014 (Composite state of AP)	Balance allocated to Telangana	Purchases	Sales	Balance on 31 March 2015	Interest realised
						<i>(₹ in Crore)</i>
Short-term investments- Government of India Treasury Bills	60,93.30	25,39.69	9,28,37.28	9,35,06.62	18,70.35	1,68.55
Total	60,93.30	25,39.69	9,28,37.28	9,35,06.62	18,70.35	1,68.55

- (e) The details of investments out of earmarked funds are given in the Statement No.22.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

Description	Actuals
	2014-15 (02 June 2014 to 31 March 2015)
	<i>(₹ in Crore)</i>
A. Tax Revenue-	
A.1 Own Tax revenue-	
Taxes on Sales, Trade etc.	2,21,20.77
State Excise	28,07.69
Stamps and Registration Fees	21,76.90
Taxes on Vehicles	16,17.66
Taxes on Immovable property other than Agricultural land	48.70
Taxes and Duties on Electricity	20.87
Land Revenue	9.25
Taxes on Goods and Passengers	7.49
Other Taxes on Income and Expenditure	2,69.10
Other Taxes and Duties on Commodities and Services	2,09.87
A.2 Share of net proceeds of Taxes-	
Corporation Tax	28,85.10
Taxes on Income other than Corporation Tax	20,61.16
Customs	13,36.46
Service Tax	11,63.21
Union Excise Duties	7,34.58
Other Taxes on Income and Expenditure	0.08
Taxes on Wealth	7.99
Total- A	3,74,76.88
B. Non-Tax Revenue-	
Interest Receipts	27,66.02
Non-ferrous Mining & Metallurgical Industries	17,19.29
Miscellaneous General Services ^(*)	5,82.07
Education, Sports, Art and Culture	4,11.57
Other Rural Development Programmes	3,57.23
Dividends and Profits	1,33.88
Police	90.10
Forestry and Wild Life	82.84
Medical and Public Health	66.24
Other Administrative Services	38.10

(*) Includes ₹317.22 crore in respect of Treasuries other than Hyderabad (Urban) pertaining to undrawn deposits transferred to MH 0075 for want of original classifications.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I. Consolidated Fund

Description	Actuals
	2014-15 (02 June 2014 to 31 March 2015) (₹ in Crore)
Minor Irrigation	36.49
Family Welfare	29.07
Major Irrigation	22.00
Other General Economic Services	21.00
Roads and Bridges	18.39
Labour and Employment	11.25
Power	8.00
Co-operation	7.78
Social Security and Welfare	6.12
Other Social Services	6.04
Public Works	5.78
Contributions and Recoveries towards Pension and other Retirement Benefits	5.46
Civil Supplies	4.57
Tourism	2.97
Crop Husbandry	2.62
Medium Irrigation	2.46
Village and Small Industries	1.73
Water Supply and Sanitation	1.43
Land Reforms	1.41
Housing	1.15
Fisheries	1.05
Jails	0.88
Animal Husbandry	0.67
Stationery and Printing	0.58
Urban Development	0.56
Information and Publicity	0.02
Others (Major heads with receipts below rupees one lakh have been clubbed)	...
Total- B	64,46.82

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

II. Grants from Government of India

Description	Actuals
	2014-15 (02 June 2014 to 31 March 2015)
	<i>(₹ in Crore)</i>
C. Grants-	
Grants-in-Aid from Central Government-	
Non Plan Grants-	
Grants under the proviso to Article 275 (1) of the Constitution	15,47.08
Grants towards contribution to State Disaster Response Fund	1,61.21
Grants under National Disaster Response Fund	18.51
Other Grants	3,63.67
Grants for State/ Union Territory Plan Schemes -	
Block Grants	3,82.46
Grants under the proviso to Article 275 (1) of the Constitution	8.99
Grants from Central Road Fund	81.84
Centrally Assisted State Plan Schemes	45,54.33
Total- C	71,18.09
Total- Revenue Receipts (A+B+C)	5,10,41.79

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

III. Capital, Public Debt and Other Receipts

Description	Actuals
	2014-15 (02 June 2014 to 31 March 2015))
	<i>(₹in Crore)</i>
D. Capital Receipts-	
Total- D	...
E. Public Debt Receipts-	
Internal Debt-	
Market Loans	82,01.13
Ways and Means Advances from the RBI	...
Bonds	...
Loans from Financial Institutions	4,99.00
Special Securities issued to National Small Savings Fund	7,83.53
Other Loans	10.46
Loans and Advances from Central Government-	
Non Plan Loans	...
Loans for State Plan Schemes (Block Loans) ^(S)	86.37
Loans for Central Plan Schemes	...
Loans for Centrally Sponsored Plan Schemes	...
Other Loans	...
Total- E	95,80.49
F. Loans and Advances by State Government (Recoveries)⁽¹⁾	76.60
G. Inter-State Settlements	...
Total- Receipts in Consolidated Fund (A+B+C+D+E+F+G)	6,06,98.88

(S) All Central Loans for Plan schemes, including Central Plan schemes and Centrally sponsored plan schemes are booked under 'Block Loans'.

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

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

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	L&A	Total
					<i>(₹ in Crore)</i>
A.	General Services-				
A.1	Organs of State-				
	Parliament/State/Union Territory Legislatures	33.51			33.51
	President, Vice President / Governor, Administrator of Union Territories	6.19	...	...	6.19
	Council of Ministers	7.30	...	...	7.30
	Administration of Justice	3,13.75	...	...	3,13.75
	Elections	27.97	...	...	27.97
A.2	Fiscal Services-				
	Land Revenue	57.42			57.42
	Stamps and Registration	44.04			44.04
	State Excise	2,19.93	...	...	2,19.93
	Taxes on Sales, Trade etc.	1,21.09	...	...	1,21.09
	Taxes on Vehicles	49.13	...	...	49.13
	Other Taxes and Duties on Commodities and Services	3.89	...	...	3.89
	Appropriation for Reduction or Avoidance of Debt	3,66.66	...	...	3,66.66
	Interest Payments	52,26.86	...	...	52,26.86
A.3	Administrative Services-				
	Public Service Commission	1.47	...	...	1.47
	Secretariat-General Services	72.38	...	...	72.38
	District Administration	4,40.91			4,40.91
	Treasury and Accounts Administration	88.46			88.46
	Police	25,14.15	3,38.69	...	28,52.84
	Jails	62.13	...	...	62.13
	Stationery and Printing	36.48	0.01	...	36.49
	Public Works	1,14.62	37.33	...	1,51.95
	Other Administrative Services	1,45.81	29.70	...	1,75.51
A.4	Pension & Misc. General Services-				
	Pensions and Other Retirement Benefits	42,09.96	...	...	42,09.96
	Miscellaneous General Services	0.15	...	...	0.15
	Total- General Services	1,41,64.26	4,05.73	...	1,45,69.99

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

	Description	Revenue	Capital	L&A	Total (₹ in Crore)
B.	Social Services-				
B.1	Education, Sports, Art & Culture-				
	General Education	64,13.57	1,89.11	6.57	66,09.25
	Technical Education	2,87.77	...	...	2,87.77
	Sports and Youth Services	59.81	...	...	59.81
	Art and Culture	43.64	...	...	43.64
B.2	Health & Family Welfare-				
	Medical and Public health	18,12.88	80.72	13.75	19,07.35
	Family Welfare	6,65.40			6,65.40
B.3	Water Supply, Sanitation, Housing and Urban Development-				
	Water Supply and Sanitation	7,79.05	1,76.38	3,44.17	12,99.60
	Housing	3,63.20	14.10	49.29	4,26.59
	Urban Development	9,72.60	...	7,62.56	17,35.16
B.4	Information and Broadcasting-				
	Information and Publicity	72.74			72.74
B.5	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	29,47.35	4,17.72	...	33,65.07
B.6	Labour and Labour Welfare-				
	Labour and Employment	75.58	...	...	75.58
B.7	Social Welfare & Nutrition-				
	Social Security and Welfare	25,51.86	24.75		25,76.61
	Nutrition	12,13.19			12,13.19
	Relief on Account of Natural Calamities	4,80.68	...	...	4,80.68
B.8	Others-				
	Other Social Services	...	1.78	...	1.78
	Secretariat- Social Services	14.07	...	...	14.07
	Total- Social Services	1,87,53.39	9,04.56	11,76.34	2,08,34.29
C.	Economic Services-				
C.1	Agriculture & Allied Activities-				
	Crop Husbandry	7,83.83	5.04	...	7,88.87
	Soil & Water Conservation	1,24.74	...	...	1,24.74
	Animal Husbandry	2,21.55	30.19	10.45	2,62.19

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

Description	Revenue	Capital	L&A	Total (₹ in Crore)
Fisheries	35.48			35.48
Forestry & Wild Life	2,19.03	...	...	2,19.03
Food Storage and Warehousing	3.18	...	...	3.18
Agricultural Research & Education	2,24.98	...	...	2,24.98
Co-operation	50.64	...	...	50.64
Other Agricultural Programmes	41,62.78			41,62.78
C.2 Rural Development-				
Special Programmes for Rural Development	15,94.09	...	...	15,94.09
Land Reforms	7.95	...	...	7.95
Other Rural Development Programmes	19,33.98	51.25	...	19,85.23
C.4 Irrigation & Flood Control				
Major Irrigation	25,61.37	45,06.13		70,67.50
Medium Irrigation	2,19.88	1,00.05	...	3,19.93
Minor Irrigation	32.45	5,68.16	...	6,00.61
Command Area Development	6.42	0.08	...	6.50
Flood Control & Drainage	0.13	19.85	...	19.98
C.5 Energy-				
Power	31,84.82	3,47.72		35,32.54
New and Renewable Energy	0.88	0.05	...	0.93
C.6 Industry & Minerals-				
Village & Small Industries	3,34.70	7.68	...	3,42.38
Industries	3,28.55	...	...	3,28.55
Non- Ferrous Mining & Metallurgical Industries	11.09	...	...	11.09
Consumer Industries		1.63	...	1.63
Other Industries	21.67	...	...	21.67
C.7 Transport-				
Civil Aviation	11.89	...	12.40	24.29
Roads & Bridges	8,10.57	11,44.55	...	19,55.12
Road Transport	3,50.00	0.11	2,48.61	5,98.72
Inland Water Transport	0.47	...	...	0.47
C.9 Science & Technology-				
Other Scientific Research	3.13	...	...	3.13
Ecology & Environment	2.92	...	...	2.92

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

Description	Revenue	Capital	L&A	Total
				<i>(₹ in Crore)</i>
C.10 General Economic Services -				
Secretariat- Economic Services	1,75.77	...	...	1,75.77
Tourism	58.50	4.88	...	63.38
Foreign Trade & Export Promotion	1.00	...	...	1.00
Census, Surveys & Statistics	38.18	...	...	38.18
Civil Supplies	1,19.45	...	...	1,19.45
Other General Economic Services	7.82	2,75.28	...	2,83.10
Total- Economic Services	1,76,43.89	70,62.65	2,71.46	2,49,78.00
D. Loans, Grants in Aid & Contributions-				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	1,11.60			1,11.60
E. Loans to Government Servants, etc.-				
Loans to Government Servants etc.	...	...	35.00	35.00
F. Public Debt-				
Internal Debt of the State Government	...	...	17,27.29	17,27.29
Total- Loans, Grants in Aid & Contributions, Loans to Government Servants, Public Debt	1,11.60	...	17,62.29	18,73.89
Total- Consolidated Fund Expenditure	5,06,73.14	83,72.94	32,10.09	6,22,56.17

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

B. EXPENDITURE BY NATURE

Object of Expenditure	2014-15 (02 June 2014 to 31 March 2015)		
	Revenue	Capital	Total
	<i>(₹ in Crore)</i>		
Grants-in-Aid	20962.92	1.50	20964.42
Salaries	8552.82	124.75	8677.57
Interest	7734.77	...	7734.77
Major Works	...	7233.24	7233.24
Pensionary Charges	5370.79	...	5370.79
Subsidies	3586.55	...	3586.55
Scholarships and Stipends	1432.65	...	1432.65
Minor works	868.53	371.55	1240.08
Contributions	783.45	...	783.45
Other Charges	488.28	102.54	590.82
Professional Services	457.35	9.15	466.50
Cost of Ration/Diet Charges	465.86	...	465.86
Investments	...	381.87	381.87
Office Expenses	302.35	12.12	314.47
Other Contractual Services	246.34	4.34	250.68
Supplies and Materials	237.77	...	237.77
Motor Vehicles	37.06	199.53	236.59
Domestic Travel Expenses	119.55	3.93	123.48
Equipment	46.21	38.14	84.35
Rents,Rates and Taxes	71.99	0.66	72.65
Advertisements, Sales and Publicity Expenses	63.57	1.93	65.50

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

Object of Expenditure	2014-15(02 June 2014 to 31 March 2015)		
	Revenue	Capital	Total
	<i>(₹ in Crore)</i>		
Petrol, Oil and Lubricants	49.29	0.43	49.72
Wages	28.40	0.85	29.25
User Charges	27.79	...	27.79
Arms and Ammunition	18.74	...	18.74
Other Administrative Expenses	10.71	3.98	14.69
Clothing, Tentage and Store	13.21	0.01	13.22
Secret Service Expenditure	12.54	...	12.54
Publications	3.89	0.15	4.04
Rewards	1.39	...	1.39
Foreign Travel Expenses	0.19	...	0.19
Writes off and Losses	0.08	...	0.08
Recoveries	(-)10.65	...	(-)10.65
Inter Account Transfers	(-)1311.25	(-)117.73	(-)1428.98
TOTAL	50673.14	8372.94	59046.08

Note: Grants-in-aid under Revenue Account includes expenditure of ₹22,22.91 crore (Salaries-₹19,61.63 crore, Minor Works-₹2,03.36 crore Contributions-₹53.60 crore, Domestic Travel Expenses-₹2.96 crore, Wages-₹1.16 crore, Other Contractual Services-₹0.20 crore) incurred under minor heads 191, 192, 193, 196, 197 & 198 treated as Grants-in-Aid.

* * *

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
A. Capital Account of General Services-					
4055	Capital Outlay on Police	10,30.80	...	3,38.69	3,38.69
					10,30.80
4058	Capital Outlay on Stationery and Printing	6.16	...	0.01	0.01
					6.16
4059	Capital Outlay on Public Works	10,21.68	...	37.33	37.33
					10,21.68
4070	Capital Outlay on Other Administrative Services	8,14.37	...	29.70	29.70
					8,14.37
	Total- A	28,73.01	...	4,05.73	4,05.73
					28,73.01
B. Capital Account of Social Services-					
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	13,11.07	...	1,89.11	1,89.11
					13,11.07
	Total- (a)	13,11.07	...	1,89.11	1,89.11
					13,11.07
<i>(b) Capital Account of Health and Family Welfare-</i>					
4210	Capital Outlay on Medical and Public Health	12,21.70	...	80.72	80.72
					12,21.70
4211	Capital Outlay on Family Welfare	56.84	...	...	...
					56.84

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
	Total- (b)	12,78.54	...	80.72	80.72
					12,78.54
	<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>				
4215	Capital Outlay on Water Supply and Sanitation	31,85.93	...	1,76.38	1,76.38
					31,85.93
4216	Capital Outlay on Housing	2,96.81	...	14.10	14.10
					2,96.81
4217	Capital Outlay on Urban Development	7.65	...	...	...
					7.65
	Total- (c)	34,90.39	...	1,90.48	1,90.48
					34,90.39
	<i>(d) Capital Account of Information and Broadcasting-</i>				
4220	Capital Outlay on Information and Publicity	6.50	...	...	...
					6.50
	Total- (d)	6.50	...	...	...
					6.50
	<i>(e) Capital Account of Welfare of SCs, STs, Other BCs and Minorities</i>				
4225	Capital Outlay on Welfare of SCs, STs , Other BCs and Minorities	35,55.63	...	4,17.72	4,17.72
					35,55.63
	Total- (e)	35,55.63	...	4,17.72	4,17.72
					35,55.63

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
<i>(₹ in Crore)</i>					
(g)	Capital Account of Social Welfare and Nutrition-				
4235	Capital Outlay on Social Security and Welfare	3,11.85	...	24.75	24.75
	Total- (g)	3,11.85	...	24.75	24.75
					3,11.85
(h)	Capital Account of other Social Services-				
4250	Capital Outlay on Other Social Services	4,83.22	...	1.78	1.78
	Total- (h)	4,83.22	...	1.78	1.78
					4,83.22
	Total- B	1,04,37.20	...	9,04.56	9,04.56
					1,04,37.20
C.	Capital Account of Economic Services-				
(a)	Capital Account of Agriculture and Allied Activities-				
4401	Capital Outlay on Crop Husbandry	59.07	...	5.04	5.04
					59.07
4402	Capital Outlay on Soil and Water Conservation	0.01	...	...	...
					0.01
4403	Capital Outlay on Animal Husbandry	59.74	...	30.19	30.19
					59.74
4404	Capital Outlay on Dairy Development	69.60	...	...	...
					69.60

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
4405	Capital Outlay on Fisheries	60.97	...	...	...
					60.97
4406	Capital Outlay on Forestry and Wild Life	1,13.12	...	...	...
					1,13.12
4408	Capital Outlay on Food Storage and Warehousing	9.19	...	...	...
					9.19
4415	Capital Outlay on Agricultural Research and Education	25.00	...	...	...
					25.00
4416	Investment in Agricultural Financial Institutions	...	...	...	...
					...
4425	Capital Outlay on Co-operation	3,25.19	...	...	...
					3,25.19
4435	Capital Outlay on Other Agricultural Programmes	51.11	...	...	...
					51.11
Total- (a)		7,73.00	...	35.23	35.23
					7,73.00
(b) Capital Account of Rural Development-					
4515	Capital Outlay on Other Rural Development Programmes	18,52.76	...	51.25	51.25
					18,52.76
Total- (b)		18,52.76	...	51.25	51.25
					18,52.76

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
(d) Capital Account of Irrigation and Flood Control-					
4700	Capital Outlay on Major Irrigation	8,77,07.45	...	45,06.13	45,06.13
					8,77,07.45
4701	Capital Outlay on Medium Irrigation	48,68.00	...	1,00.05	1,00.05
					48,68.00
4702	Capital Outlay on Minor Irrigation	95,47.74	...	5,68.16	5,68.16
					95,47.74
4705	Capital Outlay on Command Area Development	2,38.99	...	0.09	0.09
					2,38.99
4711	Capital Outlay on Flood Control Projects	26,41.02	...	19.85	19.85
					26,41.02
	Total- (d)	10,50,03.20	...	51,94.28	51,94.28
					10,50,03.20
(e) Capital Account of Energy-					
4801	Capital Outlay on Power Projects	53,27.94	...	3,47.72	3,47.72
					53,27.94
4810	Capital Outlay on New and Renewable Energy	0.59	...	0.05	0.05
					0.59
	Total- (e)	53,28.53	...	3,47.77	3,47.77
					53,28.53

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
<i>(f)</i>	<i>Capital Account of Industry and Minerals-</i>				
4851	Capital Outlay on Village and Small Industries	75.81	...	7.68	7.68
					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
4859	Capital Outlay on Telecommunications and Electronic Industries	12.88	...	...	...
					12.88
4860	Capital Outlay on Consumer Industries	3,48.20	...	1.63	1.63
					3,48.20
4875	Capital Outlay on Other Industries	6,01.45	...	...	...
					6,01.45

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
4885	Other Capital Outlay on Industries and Minerals	71.68	...	...	...
	Total- (f)	20,71.12	...	9.31	9.31
					20,71.12
	(g) Capital Account of Transport-				
5051	Capital Outlay on Ports and Light Houses	8,65.91	...	...	...
					8,65.91
5053	Capital Outlay on Civil Aviation	72.24	...	...	...
					72.24
5054	Capital Outlay on Roads and Bridges	1,71,82.89	...	11,44.55	11,44.55
					1,71,82.89
5055	Capital Outlay on Road Transport	1,82.84	...	0.10	0.10
					1,82.84
5056	Capital Outlay on Inland Water Transport	7.81	...	...	...
					7.81
	Total- (g)	1,83,11.69	...	11,44.65	11,44.65
					1,83,11.69
	(j) Capital Account of General Economic Services-				
5452	Capital Outlay on Tourism	23.35	...	4.88	4.88
					23.35
5453	Capital Outlay on Foreign Trade and Export Promotion	13.00	...	...	...
					13.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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

Major Head	Description	Expenditure to end of 01-06-2014 (Composite state of Andhra Pradesh)	Amount allocated to Telangana	Expenditure during 2014-15 (02 June 2014 to 31 March 2015)	Expenditure to end of 31 March 2015
					<i>(₹ in Crore)</i>
5465	Investments in General Financial & Trading Institutions	28.96	...	...	...
					28.96
5475	Capital Outlay on Other General Economic Services ^(*)	46,33.85	...	2,75.28	2,75.28
					46,33.85
Total- (j)		46,99.16	...	2,80.16	2,80.16
					46,99.16
Total- C		13,80,39.46	...	70,62.65	70,62.65
					13,80,39.46
Total- Expenditure Capital Account		15,13,49.67	...	83,72.94	83,72.94
					15,13,49.67

(*) Excludes abatement of charges of ₹146.89 crore in respect of Treasuries other than Hyderabad(Urban) pertains to undrawn deposits classified under MH 0075 Miscellaneous General Services.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. During the period 02 June 2014 to 31 March 2015, the Government of Telangana State invested ₹3,48.84 crore in Government Companies and ₹33.03 crore in Co-operative Institutions and Local Bodies, total investment being ₹3,81.87 crore.
2. The expenditure under Capital Heads of account excludes the amount of investments made upto 01 June 2014 in erstwhile Andhra Pradesh amounting to ₹28,03.30 crore pending apportionment.

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 June 2014	Amount allocated to Telangana	Receipts from 02 June 2014 to 31 March 2015	Repayments from 02 June 2014 to 31 March 2015	Balance as on 31 March 2015
<i>(₹ in Crore)</i>					
A. Public Debt					
6003 Internal Debt of the State Government					
Market Loans	11,70,50.53	4,87,86.66	82,01.13	5,87.83	5,63,99.96
WMA from the RBI	...	...	...	...	...
Bonds	4,87.33	2,03.12	...	1,01.54	1,01.58
Loans from Financial Institutions	57,03.65	24,59.47	5,08.86	4,15.45	25,52.88
Special Securities issued to National Small Savings Fund	2,52,07.73	1,05,06.59	7,83.53	4,49.62	1,08,40.50
Other Loans	4,06.42	1,66.04	0.60	1,72.85	(-)6.21 ^(@)
					(-)88.20
6004 Loans and Advances from the Central Government					
01 Non-Plan Loans	71.82	29.21	...	...	29.21
					1.75
02 Loans for State Plan Schemes	1,75,82.51	73,28.39	86.37	...	74,14.76
					...
03 Loans for Central Plan Schemes	3.59	...	...	...	...
					3.59
04 Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...
					...

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

(@) Minus balance is under investigation.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

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

Nature of Borrowings	Balance as on 01 June 2014	Amount allocated to Telangana	Receipts from 02 June 2014 to 31 March 2015	Repayments from 02 June 2014 to 31 March 2015	Balance as on 31 March 2015
					<i>(₹ in Crore)</i>
07 Pre-1984 -85 Loans	8.74	...	...	...	...
					8.74
Total Public Debt (A)	^(c) 16,65,22.32	6,94,79.48	95,80.49	17,27.29	7,73,32.68
					(-)81.09
B. Other Liabilities					
Public Accounts					
Small Savings Provident Funds etc.	1,40,77.84	...	13,19.07	10,51.19	2,67.88
					1,40,77.84
Reserve Funds Bearing interest	49.33	...	2,39.21	2,39.13	0.08
					49.33
Reserve Funds not bearing interest	24,09.73	37.80	8,81.32	7,88.57	1,30.55
					23,19.03
Deposits bearing interest	47,74.22	...	6,85.43	6,62.86	22.57
					47,74.22
Deposits not bearing interest	1,23,38.19	...	2,26,48.28	2,05,21.97	21,26.31
					1,23,38.19
Total Other Liabilities (B)	3,36,49.31	37.80	2,57,73.31	2,32,63.72	25,47.39
					3,35,58.61
Total Public Debt & Other Liabilities(A+B)	20,01,71.63	6,95,17.28	3,53,53.80	2,49,91.01	7,98,80.07
					3,34,77.52

- ^(c) (a) The Balance of ₹ 14,88,55.66 Crore under MH 6003 as on 01 June 2014 has been provisionally apportioned to the tune of ₹ 14,89,50.83 Crore between two states. ₹ 8,68,28.95 Crore provisionally allocated to Andhra Pradesh and ₹ 6,21,21.88 Crore provisionally allocated to Telangana State, leaving un-apportioned balance ₹ (-)95.17 Crore shown in bold font in both the states. ₹ 14,80,60.22 Crore is Provisionally apportioned as per GoI notification No. F9(1)-13(S)2014/Dt.14.01.2015 and ₹ 8,90.61 Crore is provisionally apportioned on population basis pending issue of notification by GoI.
- (b) Out of the balance ₹ 1,76,66.66 Crore under MH 6004, ₹ 1,02,94.98 Crore allocated to Andhra Pradesh and ₹ 73,57.60 Crore allocated to Telangana State, provisionally on Population Basis and ₹ 14.08 Crore shown in bold font in both the states represent the un-apportioned balance.
- Minor head wise details are available in statement no.17

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

EXPLANATORY NOTES

- (a). Government of Telangana not yet enacted the FRBM Act., hence with reference to section 100 of A.P State Reorganization Act. 2014 the FRBM Act., of combined Andhra Pradesh is in force till such enactment is done by Government of Telangana.
- (b). It is stipulated in FRBM Act as amended in Act 8 of 2011 that the outstanding total liabilities do not exceed 27.6 per cent of the GSDP by the end of 2015. The total liability (including guarantee as per Section-2(1) of FRBM Act as percentage to GSDP during 2014-15 is 22.79 per cent against a ceiling of 27.6 per cent as fixed by Govt. of India in pursuance of the recommendation of 13th Finance Commission
- (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. As on 31 March 2015, eight loans totaling ₹82,00 crore bearing interest varying from 8.08 per cent to 9.08 per cent redeemable in the years 2024 and 2025 were raised at par. Out of six redeemable Andhra Pradesh State Development Loans in 2014-15 and two in 2013-14, repayment of one Market Loan viz., 7.02 per cent, and 7.36 and 7.32 per cent pertaining to 2013-14 were made during 2014-15 to the extent of ₹5,87.83 crore. No amount was paid in discharge of market loans not bearing interest.

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

1. Sinking Funds: The Government made appropriate annual contribution to the Sinking Funds upto 1973-74 for amortization of Open Market Loans. The contributions to these Sinking Funds were discontinued from the year 1974-75 and the liability was being met directly from the Budget of the respective years. The Government, as per the decision taken in the conference of the Finance Secretaries of the State Governments, organized by the Reserve Bank of India in January 1999 has decided to contribute to the fund an amount equivalent to one percent of the outstanding open market loans at the end of the previous year, beginning with the Financial year 1999-2000.

The above scheme has been revised and modified vide G.O.Ms.No.24, dt.23-01-2008 in supersession of the earlier order issued by Finance Department vide G.O.Ms.No.80, dt.16-06-1999. 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 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 opening balances in the Funds at the commencement of 02 June 2014 and to the end of 31 March 2015 are shown below:

<u>Sinking Fund</u>				
Opening Balance on 01 June 2014	Amount allocated to Telangana	Additions from 02 June 2014 to 31 March 2015	Withdrawals from 02 June 2014 to 31 March 2015	Closing Balance as on 31 March 2015
56,11.62	23,39.34	5,40.85	12.17	28,68.02
				<i>(₹ in Crore)</i>

An amount of ₹28,28.87 crore was invested from the balance of ₹28,68.02 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 ₹86.38 crore towards back to back loans were received during 2014-15 for State Plan Schemes.
3. **Other Loans:** The loans from the Reserve Bank of India, the National Bank for Agriculture and Rural Development, the Life Insurance Corporation of India and other institutions amounted to ₹26,48.25 crore as on 31 March 2015. The details of these loans are given in Statement No.17.
4. **Small Savings, Provident Funds etc.:** This includes balances under Investments of National Small Savings Fund, provident fund of Government Servants and balance in certain other funds. Particulars of outstanding balances are given in Statement No.17. Small Savings collected from a State are given back 85% to the State Governments as loans against which they are required to issue special securities in favour of NSSF. The details are as hereunder.

Receipt from GOI M/o. Finance D/O. Economic Affairs:	₹ 7,83.53 crore
Investment by RBI in Special Securities:	₹ 4,49.61 crore
Interest on NSSF:	₹ 8,97.22 crore

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Other Obligations

In addition to the above the balances at the credit of earmarked and other funds and also 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 at the end of 31 March 2015 was ₹22,79.51 crore as shown below. Further details are given in Statement Nos.21 and 22.

Nature of Obligation	Balance on 01 June 2014	Amount allocated to Telangana	Receipts from 02 June 2014 to 31 March 2015	Repayments from 02 June 2014 to 31 March 2015	Balance on 31 March 2015
					<i>(₹ in Crore)</i>
(i) Interest bearing obligations such as:					
(a) Depreciation Reserve Funds of Government Commercial undertakings etc.	49.33	...	2,39.21	2,39.13	0.08
					49.33
(b) Other Obligations	47,74.22	...	6,85.43	6,62.86	22.57
					47,74.22
(ii) Non-Interest bearing obligations such as Deposits other Earmarked funds etc.	1,47, 47.92	37.80	2,35,29.60	2,13,10.54	22,56.86
					1,46,57.22
Total	1,95, 71.47	37.80	2,44,54.24	2,22,12.53	22,79.51
					1,94,80.77

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 02 June 2014 to 31 March 2015 are shown below :

	2014-2015 (02 June 2014 to 31 March 2015)	2014-2015 (01 April to 01 June 2014)
	<i>(₹ in Crore)</i>	
(i) Gross Debt and other obligations outstanding at the end of the year		
(a) Public Debt and Small Savings, Provident Funds etc.	7,76,00.56	18,06,00.16
(b) On other obligations	22,79.51	1,95,71.47
Total(i)	7,98,80.07	20,01,71.63
(ii) Interest paid by Government		
(a) On Public Debt and Small Savings, Provident Funds etc.	52,25.23	20,90.95
(b) On Other obligations	1.63	...
Total(ii)	52,26.86	20,90.95
(iii) Deduct		
(a) Interest received on Loans and Advances given by Government	60.02	12.76
(b) Interest realized on Investment of cash balances	1,68.55	61.99
Total(iii)	2,28.57	74.75
(iv) Net Interest charged	49,98.29	20,16.20
(v) Percentage of Gross Interest(item(ii)) to total revenue receipts	10.24	8.37
(vi) Percentage of net interest(item (iv)) to total revenue receipts	9.79	8.07

There was in addition certain other receipts and adjustments totaling ₹25,37.45 crore such as interest received from Commercial Departments (₹25,12.05 crore), Miscellaneous Receipts (₹25.40 crore). Even after taking into account these receipts, there would still be a net burden of interest of ₹24,60.84 crore on Revenue (which works out to 4.82 per cent of the total revenue receipts).

The Government also received during the year ₹1,33.88 crore as Dividend on investments in Commercial undertakings etc.

(iv) Appropriation for Reduction or Avoidance of Debt

	2014-2015 (02 June 2014 to 31 March 2015)	2014-2015 (01 April 2014 to 01 June 2014)
	<i>(₹ in Crore)</i>	
Appropriation for reduction or avoidance of debt-contributions to Sinking Fund	3,66.66	...

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

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

(₹ in Crore)

Loanee Groups ⁽¹⁾	Balance as on 01 June 2014 (Composite state of Andhra Pradesh)	Balance allocated to Telangana	Actuals during 2 June 2014 to 31 March 2015				Balance as on 31 March 2015	Interest Payment in arrears ^(*)
			Disbursements	Repayments	Write off of irrecoverable loans and advances	6		
1	2	3	4	5	6	7	8	
Statutory Corporations/Govt companies	61,24.18	...	5,66.00	48.51	...	517.49	...	
						61,24.18		
Universities/Academic Institutions	19.28	...	...	...	...	...	...
						19.28		
Panchayati Raj Institutions	46.32	...	...	...	...	...	...
						46.32		
Municipalities/Municipal Councils/Municipal Corporations	6,59.96	...	39.17	...	...	39.17	...
						6,59.96		
Urban Development Authorities	50,04.60	...	6,97.19	...	...	6,97.19	...
						50,04.60		
Housing Boards	34.12	...	...	...	...	...	...
						34.12		
State Housing Corporation	1,18,41.80	...	63.04	0.41	...	62.63	...	
						1,18,41.80		
Co-operative Societies/Co-operative Corporations/ Banks	12,73.40	...	...	2.77	...	(-)2.77 ^(y)	...
						12,73.40		
Loans to Government Servants	4,00.07	...	35.00	24.83	0.08	10.09	...	
						4,00.07		
Others	26,95.95	...	82.40	...	...	82.40	...
						26,95.95		
Total – F- Loans and Advances	2,80,99.68	...	14,82.80	76.52	0.08	14,06.20	...	
						2,80,99.68		

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

(*) Interest in arrears are not computed as the balances are yet to be bifurcated.

(y) Minus balance is due to un-apportionment of opening balance between Andhra Pradesh and Telangana

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in Crore)

Sl.No.	Loanee entity	Year of Sanction	Sanction Order No.	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)

<i>(₹ in Crore)</i>								
Sector ⁽²⁾	Balance as on 1 June 2014 (Composite state of Andhra Pradesh)	Balance allocated to Telangana	Actuals during 2 June 2014 to 31 March 2015			Write-off of irrecoverable loans and advances	Balance as on 31 March 2015	Interest payment in arrears ^(*)
	1		3	Disbursements	Repayments				6	7	8
A. General Services-								
(i) Pension and Miscellaneous General Services-								
Pension and Miscellaneous General Services	0.65	...	...	...	...	...	...	...
Total - Pension and Miscellaneous Services	0.65	...	...	...	...	...	...	...
Total - A - General Services	0.65	...	...	...	...	...	...	...
B. Social Services								
Education, Sports, Art & Culture	2,28.51	...	6.58	...	...	...	6.58	...
Health and Family Welfare	5,62.15	...	13.75	...	...	...	13.75	...
Water Supply & Sanitation, Housing and Urban Development	2,03,72.50	...	11,56.01	0.41	...	...	11,55.60	...
Information and Broad Casting	44.36	...	...	...	...	...	...	...
Social Welfare & Nutrition	10,56.90	...	...	...	...	...	...	...
Others	70.47	...	...	...	...	...	...	...
Total - B - Social Services	2,23,34.89	...	11,76.34	0.41	...	...	11,75.93	...
							2,23,34.89	

⁽²⁾ For details refer section-1 of Statement No.18 - Detailed statement of loans and advances made by the state Government.

^(*) Interests in arrears are not computed as the balances are yet to be bifurcated.

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	Balance as on 1 June 2014 (Composite state of Andhra Pradesh)	Balance allocated to Telangana	Actuals during 2 June 2014 to 31 March 2015			Write-off of irrecoverable loans and advances	Balance as on 31 March 2015	Interest payment in arrears
			Disbursements	Repayments	Balance as on 31 March 2015			
1	2	3	4	5	6	7		
C. Economic Services								
Agriculture and allied Services	8,20.99	...	10.45	2.77	...	7.68	...	...
						8,20.99		
Irrigation and flood control	1,63.35	...	...	...	...	...	...	...
						1,63.35		
Energy	20,30.35	...	...	48.51	...	(-)48.51 ^(y)	...	...
						20,30.35		
Industry and Minerals	8,62.53	...	...	...	...	...	...	...
						8,62.53		
Transport	14,54.92	...	2,61.01	...	...	2,61.01	...	...
						14,54.92		
General Economic Services	22.44	...	...	...	...	...	...	...
						22.44		
Total - C - Economic Services	53,54.58	...	2,71.46	51.28	...	2,20.18	...	...
						53,54.58		
D. Loans to Govt Servants								
Loans to Government Servants	4,00.07	...	35.00	24.83	0.08	10.09	...	...
						4,00.07		
Total – D - Loans to Government Servants	4,00.07	...	35.00	24.83	0.08	10.09	...	...
						4,00.07		

^(y) Minus balance is due to un-apportionment of opening balance between Andhra Pradesh and Telangana

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	Actuals during 2 June 2014 to 31 March 2015						Balance as on 31 March 2015	Interest payment in arrears
	Balance as on 1 June 2014 (Composite state of Andhra Pradesh)	Balance allocated to Telengana	Disbursements	Repayments	Write-off of irrecoverable loans and advances	Balance as on 31 March 2015		
1	2	3	4	5	6	7		
E. Loans for Miscellaneous Purposes								
Loans for Miscellaneous purposes	9.49	...	...	...	...	...	9.49	...
Total – E - Loans for Miscellaneous purposes	9.49	...	...	...	...	...	9.49	...
Total – F -Loans and Advances	2,80,99.68	...	14,82.80	76.52	0.08	14,06.20	2,80,99.68	...

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from Loanee Entities

(₹ in Crore)

Loanee-Entity	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015
	Principal	Interest	Total		
1	2	3	4	5	6

Note: The Loan outstanding balances have not been apportioned between Andhra Pradesh and Telangana to arrive at the repayments in arrears from loanee entities of Telangana. Hence, the information for this item may be treated as NIL.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investment in the share Capital and Debentures of different Concerns as on 01 June 2014
(01 April to 01 June 2014) and 2014-15 (02 June 2014 to 31 March 2015)**

Name of the Concern	2014-15(02 June 2014 to 31 March 2015)			Position as on 01 June 2014		
	Number of Concerns	Investment at the end of 31 March 2015	Dividend/ interest received from 02 June 2014 to 31 March 2015	Number of Concerns	Investment at the end of the year 01 June 2014	Dividend/ interest received from 01 April to 01 June 2014
<i>(₹ in Crore)</i>						
1. Statutory Corporations	3	2,05.57	...	4	2,05.57	5.00
2. Rural Banks	1	26.95	...	2	26.95	...
3. Government Companies	4	3,48.84	1,32.84	55	65,59.01	0.32
	47	65,59.01				
4. Other Joint Stock Companies & Partnerships	27	57.70	...	37	57.70	0.39
5. Co-operative Institutions and Local Bodies	5	33.03	...	74	15,55.90	0.01
	59	15,55.90				
TOTAL	9	3,81.87	1,33.88 ^(#)	172	84,05.13	6.30 ^(*)
	137	84,01.20				
(\$) Investments of Government in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Societies etc. from						
‘CONSOLIDATED FUND’		3,81.87			84,01.20	
		84,01.20				
‘EARMARKED FUNDS’		3.93			3.93	
TOTAL		87,87.00			84,05.13	

Note: (1) The investments shown in the statement depict the cash transactions appearing in the Government Accounts and may vary 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.

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

(#) Includes Dividend of ₹1.04 crore for which particulars have not been received from department.

(*) Includes Dividend of ₹0.58 crore pertains to Andhra Pradesh Co-operative Oil Seeds Growers’ Federation Limited credited to MH 0050-Dividends and Profits, but excluded in the statement for want of full particulars of investment.

9.STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Sector (No.of Guarantees within bracket) (*)	Maximum Amount Guaranteed	Outstanding at the beginning of 02 June 2014	Additions upto 31 March 2015	Deletions (other than invoked upto31 March 2015)	Invoked upto 31 March 2015		Outstanding at the end of 31 March 2015	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	1,35,87.80	...	...	...	...	...	1,35,87.80	...	...	...
Co-operatives	4,32.92	...	...	...	...	...	4,32.92	...	...	...
Agriculture	14.52	...	...	...	...	...	14.52	...	...	...
Roads & Transport	4,88.04	...	...	...	...	...	4,88.04	...	...	...
State Financial Corporation	4,78.00	...	...	...	...	...	4,78.00	...	...	...
Urban Development & Housing	1,02.82	...	...	...	...	...	1,02.82	...	...	...
Municipalities/Universities/Local Bodies	60,00.00	...	10,00.00	...	...	...	30,24.96	...	...	...
Other Institutions	1,36.12	...	...	...	...	...	1,36.12	...	...	...
TOTAL	2,12,40.22	...	10,00.00	...	...	...	1,82,65.18	...	...	...

Note: 1) The Statement is compiled mainly based on the Budget Document of 2015-16(V/2) of Government of Telangana.

2) Information pertaining to Columns 3 to 7 has not been provided by the State Government/Department.

(*) Details of no.of guarantees not received from State Government.

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

(i) Grants-in-Aid paid in Cash

Grantee Institutions		Grants Released			Grants for Creation of Capital Assets
		2014-15 (02 June 2014 to 31 March 2015)			2014-15 (02 June 2014 to 31 March 2015)
		Non-Plan	Plan including CSS and CP	Total	
<i>(₹ in Crore)</i>					
1.	Panchayati Raj Institutions				
(i)	Zilla Parishads	21,49.97	5,71.95	27,21.92	2,51.14
(ii)	Panchayat Samities	2,15.46	3.26	2,18.72	1.00
(iii)	Gram Panchayats	6,11.40	1,35.49	7,46.89	...
(iv)	Others	...	37,98.53	37,98.53	...
2.	Urban Local Bodies				
(i)	Municipal Corporations	64.66	3,75.71	4,40.37	0.84
(ii)	Municipalities/ Municipal Councils	51.07	1,91.50	2,42.57	...
(iii)	Others	54.75	1,94.33	2,49.08	2.73
3.	Public Sector Undertakings				
(i)	Government Companies	18.11	...	18.11	...
(ii)	Statutory Corporations	11,07.36	28.20	11,35.56	...
4.	Autonomous Bodies				
(i)	Universities	5,48.18	99.36	6,47.54	...
(ii)	Development Authorities	13.75	51.69	65.44	...
(iii)	Co-operative Institutions	16.77	43.87	60.64	...
(iv)	Others	4,45.37	4,56.88	9,02.25	0.31
5.	Non-Government Organisations	3,33.43	13.92	3,47.35	...
6.	Others (not covered by items 1 to 5 above)	50,50.59	43,17.36	93,67.95	4.37
	TOTAL^(S)	1,06,80.87	1,02,82.05	2,09,62.92	2,60.39

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

(S) 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 under Major Head 2701).

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

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

Grantee Institution		Total Value	
		2014-15(02 June 2014 to 31 March 2015)	2014-15(01 April 2014 to 01 June 2014)
<i>(₹ in Crore)</i>			
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			
2014-15 (02 June 2014 to 31 March 2015)			
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
<i>(₹ in Crore)</i>			
Expenditure Heads (Revenue Account)	52,73.50	4,53,99.64	5,06,73.14
Expenditure Heads (Capital Account)	26.19	83,46.75	83,72.94
Disbursement under Public Debt, Loans & Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	17,27.29	15,32.80	32,60.09
TOTAL	70,26.98	5,52,79.19	6,23,06.17

(a) The figures have been arrived as follows:-

E. Public Debt

Internal Debt of the State Government	17,27.29	...	17,27.29
Loans & Advances from the Central Govt.	...	...	...

F. Loans and Advances^(*)

Loans for General Services	...	...	...
Loans for Social Services	...	11,76.34	11,76.34
Loans for Economic Services	...	2,71.46	2,71.46
Loans to Government Servants, etc.	...	35.00	35.00
Loans for Miscellaneous Purposes	...	...	...

G. Inter-State Settlement

Inter-State Settlement
------------------------	-----	-----	-----

H. Transfer to Contingency Fund

Transfer to Contingency Fund	...	50.00	50.00
------------------------------	-----	-------	-------

(*) A more detailed account is given in Statement No.18 at pages 319 to 393.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2014-15(02 June 2014 to 31 March 2015) is as under:-

Percentage of total expenditure	
<i>Charged</i>	<i>Voted</i>
11.28	88.72

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Telangana	During 02 June 2014 to 31 March 2015	On 31 March 2015
<i>(₹ in Crore)</i>				
Capital and Other Expenditure-				
Capital Expenditure-				
Public Works	10,21.67	...	37.33	37.33
				10,21.67
Other General Services	18,51.34	...	3,68.40	3,68.40
				18,51.34
Education, Sports, Art & Culture	13,11.07	...	1,89.11	1,89.11
				13,11.07
Health and Family Welfare	12,78.54	...	80.72	80.72
				12,78.54
Water Supply & Sanitation, Housing and Urban Development	34,90.39	...	1,90.48	1,90.48
				34,90.39
Information and Broadcasting	6.50	...	...	...
				6.50
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	35,55.63	...	4,17.72	4,17.72
				35,55.63
Social Welfare and Nutrition	3,11.85	...	24.75	24.75
				3,11.85
Other Social Services	4,83.22	...	1.78	1.78
				4,83.22
Agriculture and Allied Activities	7,74.34	...	35.23	35.23
				7,73.00
Rural Development	18,52.76	...	51.25	51.25
				18,52.76
Irrigation and Flood Control	10,50,06.65	...	51,94.28	51,94.28
				10,50,03.19
Energy	53,28.53	...	3,47.77	3,47.77
				53,28.53
Industry and Minerals	20,71.12	...	9.31	9.31
				20,71.12
Transport	1,83,14.98	...	11,44.65	11,44.65
				1,83,11.70
General Economic Services	46,99.16	...	2,80.16	2,80.16
				46,99.16
Total- Capital Expenditure	15,13,57.75	...	83,72.94	83,72.94
				15,13,49.67^(#)

(#) Difference of ₹8.08 crore being the expenditure incurred from Contingency Fund which was recouped during the period from 02 June 2014 to 31 March 2015 and reflected in Finance Accounts of Government of Andhra Pradesh.

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Telangana	During 02 June 2014 to 31 March 2015	On 31 March 2015
<i>(₹ in Crore)</i>				
Loans and Advances-				
Miscellaneous General Services	0.65	...	...	0.65
Education, Sports, Art & Culture	2,28.51	...	6.58	6.58
				2,28.51
Health and Family Welfare	5,62.16 ^(*)	...	13.75	13.75
				5,62.16
Water Supply & Sanitation, Housing and Urban Development	2,03,72.50	...	11,55.60	11,55.60
				2,03,72.50
Information and Broadcasting	44.36	...	...	44.36
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	10,56.90	...	...	...
				10,56.90
Social Welfare and Nutrition	70.47	...	...	...
				70.47
Agriculture and Allied Activities	8,20.99	...	7.68	7.68
				8,20.99
Irrigation and Flood Control	1,63.35	...	...	...
				1,63.35
Energy	20,30.35	...	(-)48.51	(-)48.51
				20,30.35
Industry and Minerals	8,62.53	...	...	...
				8,62.53
Transport	14,54.92	...	2,61.01	2,61.01
				14,54.92
General Economic Services	22.44	...	...	...
				22.44
Loans to Government Servants etc.	4,00.07	...	10.09	10.09
				4,00.07
Miscellaneous Loans	9.49	...	...	...
				9.49
Total- Loans and Advances	2,80,99.69	...	14,06.20	14,06.20
				2,80,99.69
Transfer to Contingency Fund	49.60	...	50.00	50.00
				...
Total- Capital and Other Expenditure	17,95,07.04	...	98,29.14	98,29.14
				17,94,49.36

(*) Differs by ₹0.01 crore(increased) with the figure given in Statement No.7, due to rounding.

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Telangana	During 02 June 2014 to 31 March 2015	On 31 March 2015
<i>(₹ in Crore)</i>				
Deduct-				
i) Contribution from Contingency Fund	8.08	...	...	... ...^(@)
ii) Contribution from Miscellaneous Capital Receipts	84,55.98	...	...	84,55.98
iii) Contribution from Development Funds, Reserve Funds etc.	...	...	...	... ...
Net-Capital and Other Expenditure	17,10,42.98	...	98,29.14	98,29.14 17,09,93.38
PRINCIPAL SOURCES OF FUNDS-				
Debt-				
Internal Debt of the State Government	14,88,55.66	6,21,21.88	77,66.83	6,98,88.71 (-95.17)
Loans and Advances from the Central Government	1,76,66.66	73,57.60	86.37	74,43.97 14.08
Small Savings, Provident Funds, etc.	1,40,77.84	...	2,67.88	2,67.88 1,40,77.84
Total- Debt	18,06,00.16	6,94,79.48	81,21.08	7,76,00.56 1,39,96.75
Other Receipts-				
Contingency Fund	41.88	...	50.00	50.00 ...
Reserve Funds	88,51.66	26,98.01	6,45.23	33,43.24 23,78.53
Net Balances under Deposits	1,71,12.41	...	21,48.88	21,48.88 1,71,12.41
Civil Advances	(-)29.63	...	9.53	9.53 (-29.63)
Suspense less Cash Balance Investment Account	(-)1,40.94	...	(-)4,69.63	(-)4,69.63 (-1,40.94)
Remittances	(-)3,39.47	...	(-)9,94.72	(-)9,94.72 (-3,39.47)
Total- Other Receipts	2,54,95.91	26,98.01	13,89.29	40,87.30 1,89,80.90
Total- Debt and Other Receipts	20,60,96.07	7,21,77.49	95,10.37	8,16,87.86 3,29,77.65

(@) Please refer footnote (#) at Page No.51.

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

(Figures in **bold** represent unapportioned amounts)

Heads	On 01 June 2014	Amount allocated to Telangana	During 02 June 2014 to 31 March 2015	On 31 March 2015
				<i>(₹ in Crore)</i>
Deduct-				
i) Cash Balance	(-)1,31.75	(-)55.47	1,66.82	1,11.35
ii) Investments	1,24,85.90	51,99.89	(-)1,16.94	50,82.95
				10.17
Total	19,37,41.92	6,70,33.07	94,60.49	7,64,93.56
				3,29,67.48

Deduct: Revenue Deficit(-)/**Add:** Revenue Surplus(+) 3,68.65

Add: Amount closed to Government Account ...

Net Provision of Funds 98,29.14

The difference between the net capital and other expenditure and the total of the principal sources of funds to end of 31 March 2015 is explained below:

Progressive Net Capital and Other Expenditure 98,29.14

Progressive Principal Sources of funds 7,64,93.56

Difference (-)6,66,64.42

The difference of **₹(-)6,66,64.42** crore is explained below:

Revenue Surplus to end of 31 March 2015 3,68.65

Opening Balances apportioned to Telangana to end of
31 March 2015 (-)6,70,33.07

Total (-)6,66,64.42

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 2015
(Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
			<i>(₹ in Crore)</i>
		Consolidated Fund	
7,50,87.36	A to D and Part of L (MH 8680 only)	Government Account	...
...	E	Public Debt	7,73,32.68
			(-)81.09
14,06.20	F	Loans and Advances	...
2,80,99.68			
		Contingency Fund	50.00
...		Contingency Fund	
		Public Account	
...	I	Small Savings Provident Funds etc.	2,67.88
			1,40,77.84
	J	Reserve Funds	
...		(i) Reserve Funds Bearing Interest	0.08
			49.33
		(ii) Reserve Funds not Bearing Interest	
...		Gross Balance	33,43.16
			23,29.20
32,12.60		Investments	...
10.17			

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 2015
(Figures in bold represent balances unapportioned and retained in Andhra Pradesh)

Debit balance	Sector of the General Account	Name of Account	Credit balance
			<i>(₹ in Crore)</i>
	K	Deposits and Advances	
...		(i) Deposits Bearing Interest	22.57
			47,74.22
...		(ii) Deposits not Bearing Interest	21,26.31
			1,23,38.19
(-)9.53		(iii) Advances	...
29.63			
	L	Suspense and Miscellaneous	
18,70.35		Investments	...
...			
4,69.63		Other Items (Net)	...
1,40.94			
9,94.72	M	Remittances	...
3,39.47			
1,11.35	N	Cash Balance	...
⁽¹⁾ 8,31,42.68		TOTAL	⁽¹⁾ 8,31,42.68

⁽¹⁾ Figure excludes unapportioned balances which are shown in bold.

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

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

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

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

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

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 2015 has been arrived at as under:-

Dr.	Details	Cr.
		<i>(₹ in Crore)</i>
(*)6,70,33.07	A. Amount at the Debit of Government Account on 2 June 2014	...
...	B. Receipt Heads (Revenue Account)	5,10,41.79
...	C. Receipt Heads (Capital Account)	...
5,06,73.14	D. Expenditure Heads (Revenue Account)	...
83,72.94	E. Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
	G. Amount at the debit of Government Account on 31 March 2015	7,50,87.36
50.00	H. Transfer to Contingency Fund	...
<u>12,61,29.15</u>	TOTAL	<u>12,61,29.15</u>

(*) Includes proforma on apportionment of balances to Telangana State in terms of provisions of AP Reorganisation Act, 2014 as here under.

		<i>₹ in Crore</i>
(i)	Internal Debt of State Government –	(Cr) 6,21,21.88
(ii)	Loans and Advances from Central Government	(Cr) 73,57.60
(iii)	J. Reserve Fund	
	8222-01-101-Sinking Fund Main Account -	(Cr) 23,39.34
	8222-02-101-Sinking Fund Investment Account -	(Dr) 23,00.56
	8229-200-02-Funds for Development Schemes(Investment Account	(Dr) 0.97
	8235-117-GRF Main Account	(Cr) 3,58,66.22
	8235-120-GRF Investment Account	(Dr) 3,58,66.22

		(Cr) 37.81
(iv)	8673-Cash Balance Investment Account	(Dr) 25,39.69
(v)	Cash Balance	(Dr) (-)55.47

	TOTAL	(Cr) <u>6,70,33.07</u>

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies:

(i) Entity and Accounting Period:

The Finance Accounts 2014-15 present the transactions of the newly formed State Government of Telangana for the period 02 June 2014 to 31 March 2015. These accounts are the first accounts after formation of the new State of Telangana and have been compiled based on the initial accounts rendered by 10 District Treasuries, 14 Public Works Pay and Accounts Offices (PAO), 11 Forest PAOs, PAO Telangana Legislature, Pension Payment Office Motigally, PAO Telangana Bhavan, New Delhi, PAO, Hyderabad and Advices of the Reserve Bank of India. In Telangana the treasuries compile the accounts from the vouchers (primary compilation) which, along with the vouchers, are then rendered to Accountant General for secondary compilation. Unlike other accounts rendering units in Telangana, PAO Hyderabad does not forward the vouchers to the Accountant General (A&E), Andhra Pradesh & Telangana for detailed verification as they are checked by the Office of the Principal Accountant General (G&SSA), Andhra Pradesh & Telangana. 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 Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization. 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' as Revenue expenditure. The State Government, however, budgeted and spent ₹ 371.55 crore on 'Minor Works' under Capital Section.

2. Quality of Accounts:

(i) 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 ₹1,537.72 crore, constituting around 3 per cent of total Revenue Receipts (₹51,041.79 crore) under the omnibus Minor Head 800- 'Other Receipts' under 42 Major Heads. Similarly, ₹9,469.58 crore, constituting around 16.04 per cent of total revenue and capital expenditure (₹59,046.08 crore) was classified under Minor Head 800-Other Expenditure under 45 Major Heads. Instances where a substantial proportion (50 per cent or more) of receipts and expenditure were classified under Minor Head 800-Other Receipts and Other Expenditure are listed in Annexure B and C respectively.

(ii) Abstract Contingent (AC) bills:

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting service heads. Detailed Contingent (DC) bills are required to be presented subsequently along with supporting documents within a period of 90 days. Delayed submission or prolonged non-submission of supporting DC bills, renders the expenditure under AC bills opaque. Details of outstanding AC Bills as on 31 March 2015 are given below:

(₹ in crore)

Year	AC Bills Drawn ^(#)		DC Bills submitted		Unadjusted AC Bills	
	Number	Amount	Number	Amount	Number	Amount
Upto 2010-11	2695	95.89	562	13.80	2133	82.09
2011-12	302	35.08	120	18.91	182	16.17
2012-13	502	159.93	165	40.47	337	119.46
2013-14	1110	194.09	411	57.45	699	136.64
2014-15 (01 April to 01 June 2014)	1179	219.82	909	166.06	270	53.76
2014-15 (02 June 2014 to 31 March 2015)	769	116.28	200	15.08	569	101.20
Total	6557	821.09	2367	311.77	4190	509.32

(#) Excluding AC bills drawn by Telangana Bhavan PAO, New Delhi, PAO, Telangana Legislature and Pension Payment Office, Motigally.

AC bills amounting to ₹55.39 crore (47.6 per cent of the total amount drawn against AC bills between 02 June 2014 to 31 March 2015) were drawn through Treasuries, in March 2015 alone and of this ₹15.23 crore was drawn on the last day of the financial year.

(iii) Personal Deposit (PD) accounts:

The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. These PD accounts are required to be closed on the last working day of the financial year and the unspent balances remitted back to Government Accounts by minus debit of the balance to the relevant service head. Status of PD Accounts during the period 02 June, 2014 to 31 March 2015 is given below:

(₹ in crore)

Opening Balance as on 02 June 2014		Addition during the period 02 June 2014 to 31 March 2015		Closed during the period 02 June 2014 to 31 March 2015		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
32137	9699.26	86	24476.88	2632	20136.49	29591	14039.65

(iv) Cash Balance:

As on 31 March 2015, there was a net difference of ₹88.88 crore (Debit) between the balance as worked out by Accountant General (A&E) and the figures as reported by Reserve Bank of India. The difference was mainly due to wrong reporting by Agency Banks and is under reconciliation.

(v) Reconciliation of Receipts and Expenditure:

Accountant General (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 Accountant General. For the period from 02 June 2014 to 31 March 2015, out of total 196 CCOs, 47 CCOs have reconciled an amount of ₹19,432.14 crore which works out to 32.10 per cent of total expenditure of ₹60,528.88 crore. On the receipts side ₹15,772.50 crore (30.85 per cent of the total receipt of ₹51,118.39 crore) have been reconciled. There is no assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.

3. Other items:

(i) Liabilities towards Pensionary Benefits

During the period 02 June 2014 to 31 March 2015, ₹ 4032.31 crore (7.96 per cent of total revenue expenditure) was incurred on “Pension and Other Retirement Benefits” to State Government employees recruited on or before 01 September 2004. State Government employees recruited on or after 01 September 2004 are covered under the New Pension Scheme (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 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 02 June 2014 to 31 March 2015, ₹197.66 crore was the employees’ contribution and ₹177.65 crore was the Government contribution. During the period, the Government transferred ₹373.66 crore to NSDL/Trustee Bank. As Accountant General (A&E) is not maintaining the accounts of individual employee’s contribution, the correctness of recovery from the employee’s salary bills cannot be vouched. No reconciliation of the amounts transferred has been carried out with NSDL/ Trustee Bank.

Uncollected, unmatched and untransferred amounts, with accrued interest which represent outstanding liabilities under the Scheme has not been estimated.

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

The Andhra Pradesh Reorganisation Act, 2014 (RA) provides the manner in which balances to be apportioned among the successor States of Andhra Pradesh and Telangana with effect from 02 June 2014. The outstanding balances of Public Debt under MH 6003 and MH 6004 as on 01 June 2014 have been provisionally apportioned to the extent of ₹ 1,66,603.41 crore [₹1,48,950.83 crore under MH 6003 (Internal Debt) and ₹17,652.58 crore under MH 6004 (Loans and Advances from GoI)]. While some of the balances pertaining to Minor heads 105, 108 and 109 under MH 6003 have been apportioned on the mutually agreed ratio by both the governments in terms of Section 47 (4) of the RA, the remaining balances pertaining to Minor Heads 101, 103, 104, 106, 108, 109 and 111 under MH 6003 and balances under MH 6004 have been apportioned in the population ratio of 58.32 : 41.68. Adverse balance of ₹101.88 crore and un-reconciled amount of ₹6.71 crore under MH 6003 and ₹14.08 crore under MH 6004 remain

un-apportioned. Share of Telangana works out to ₹69,479.49 crore (₹62,121.89 crore under MH 6003 and ₹7,357.60 crore under MH 6004) of the Public Debt.

Cash Balance maintained by the Reserve Bank of India and the balances under Sinking Fund and Guarantee Redemption Fund have also been apportioned in the population ratio. There is an un-apportioned balance of ₹0.87 crore under Sinking Fund. The remaining Public Account liabilities, balances under GPF, etc have not been apportioned. Details of un-apportioned items are given in Appendix -XIII of Volume II of the Finance Accounts for the said period.

(iii) 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 various departments of State Government, and has been prepared as per the Indian Government Accounting Standards (IGAS) 1 notified by the Government of India. Against the maximum amount guaranteed ₹21,240.22 crore, the amount of guarantees outstanding as on 31 March 2015 was ₹18,265.18 crore. Information on the amount guaranteed or the guarantees invoked during the period 02 June 2014 to 31 March 2015 has not been provided by the state government.

(iv) Loans and Advances:

Information provided in Statement 18 of the Finance Accounts 2014-15 as required under the Indian Government Accounting Standards (IGAS) 3 for Loans and Advances is incomplete, since it has not been confirmed by the State Government. Detailed information of overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government, is awaited, as is the confirmation from the State Government on the balances as on 31 March 2015. Confirmation of balances of individual loanees is also awaited from the State Government on loans for which detailed accounts are maintained by the Accountant General.

(v) 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 of Companies and Co-operative Institution and Local Bodies during and at the end of the year. Detailed entity wise investment is given in Statement No.19 of the Finance Accounts. The investment to end of 01 June 2014 in Composite Andhra Pradesh was ₹8,405.13 crore. The investments made during 02 June 2014 to 31 March 2015 in successor State of Telangana is ₹381.87crore. No apportionment has been done in respect of investment of ₹8,405.13 crore

between Andhra Pradesh and Telangana. These figures, however, require reconciliation with the entities where investments were made. Neither the State Government nor individual entities have reconciled and confirmed the investments.

(vi) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22.

(a) Non-discharge of interest obligations: The State Government is required to pay interest on un-invested balances lying under Reserve Funds Bearing Interest and Deposits Bearing Interest under Sectors J and K respectively. As per proviso to section 54 (2) of the Reorganisation Act, 2014 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 states of Andhra Pradesh. As the public account liabilities have not been apportioned, the whole of the public account liabilities have been taken in respect of Andhra Pradesh. The interest liability has not been worked out in respect of Telangana.

Details of the major Reserve Funds are given below:

(b) 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 is required to make annual contributions to the Fund at 0.5 per cent of the outstanding liabilities at the end of the previous financial year. As the state of Telangana has not formulated fresh guidelines for the CSF, the terms and conditions as were applicable to the composite state of Andhra Pradesh are now being followed by the successor state of Telangana as provided by the Reorganisation Act, 2014.

In terms of guidelines of the Reserve Bank of India (RBI), which administers the Fund, outstanding liabilities are defined as Internal Debt and Public Account liabilities of the State Government.

The state has contributed ₹366.66 crore to the Fund during this period. Since the Public Account liabilities have not been apportioned, the contribution required to be made by the state to the Fund cannot be assessed.

The opening balance under the Fund as on 01 June 2014 amounting to ₹5,612.62 crore has been apportioned in the population ratio and the amount allocated to Telangana is ₹2,339.34 crore,

₹0.87 crore remains un-apportioned. As on 31 March 2015, an amount of ₹2,868.02 crore was lying in the Fund, of which ₹2,828.87 crore has been invested by the Reserve Bank of India (RBI). Details of transactions in the Fund are given in Statements 21 and 22.

(c) Guarantee Redemption Fund: The State Government set up a Guarantee Redemption Fund in the year 2002-03, which is administered by the RBI. The latest amendment to the Fund issued by the State Government on 24 March 2014, based on the advice of the Reserve Bank of India (RBI), stipulates that it is desirable that the Fund balance constitutes at least 5 per cent of the outstanding guarantees at the end of previous year. As the state of Telangana has not formulated fresh guidelines for GRF, the terms and conditions as were applicable to the composite state of Andhra Pradesh are now being followed by the successor state of Telangana. The outstanding guarantees of the composite state of Andhra Pradesh as on 01 June 2014 were ₹31,153.16 crore. The same have not been apportioned.

The opening balance under the Fund as on 01 June 2014 amounting to ₹860.51 crore was apportioned in the population ratio and ₹358.66 crore was allocated to Telangana. The state government has not made any contribution to the Fund during the period 02 June 2014 to 31 March 2015.

As on 31 March 2015 there was a Fund balance of ₹382.76 crore. The entire amount has been invested by RBI in Government Securities. Transactions in the Fund are depicted in Statements 21 and 22.

(d) 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. The State Government transferred ₹61.85 crore State share along with ₹153.90 crore contributed by the Centre to the Fund. An amount of ₹4.87 crore was received towards Capacity building during the year. In addition an amount of ₹18.51 crore was released by GoI towards NDRF. Thus an amount of ₹239.13 crore was transferred to the Fund during the period.

Expenditure already incurred on natural calamities during the period was set off (MH 2245-06) against fund balance to the extent of ₹239.13 crore making the closing balance on 31 March 2015 as 'NIL'.

(vii) 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 below:

Name of Minor Head	02 June 2014 to 31 March 2015		
	Dr	Cr	Net(Dr/Cr)
<i>(₹ in crore)</i>			
8658-101-PAO Suspense	35.50	0.79	34.71 (Dr)
8658-102-Suspense Account (Civil)	4.23	91.55	87.32 (Cr)
8658-110-Reserve Bank Suspense (Central Accounts Office)	657.13	6.68	650.45 (Dr)
8782-102-PW Remittances	8764.46	8779.48	15.02 (Cr)
8782-103- Forest Remittances	168.01	198.87	30.86 (Cr)

(viii) MH 8670 Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued which remained unencashed. During 02 June 2014 to 31 March 2015, cheques worth ₹16,464.12 crore were issued, against which cheques worth ₹16,328.00 crore were encashed, leaving a closing balance of ₹136.12 crore (Credit) as on 31 March 2015.

(ix) Summary of Balances:

Ledger and Broadsheet figures depicted in Appendix VII of the Finance Accounts (Volume II) are based on the compiled accounts (representing the Ledger) and supporting vouchers (representing the Broadsheet) rendered by the Account Rendering Units (treasuries etc..) to the Accountant General (A&E). Though differences between the Ledger and Broadsheet do not have any impact on Cash Balance of the State Government, the completeness of accounts is impacted to the extent these two figures vary.

(x) 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 authorises the additional expenditure. During the period 02 June 2014 to 31 March 2015, no advances were sanctioned from the Fund.

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

Planning Commission has mapped 137 CSSs and 5 ACA schemes(excluding Block Grants) under 66 umbrella schemes in the 12th Five Year Plan(2012-17). From 01 April 2014 onwards Government of India released central assistance for CSSs/ACA directly to the State Government instead of to the implementing agencies. These releases are now classified as ‘Central Assistance to the State Plan’. The Government of Telangana has modified their budget depiction and the Central assistance for CSSs/ACA has been merged with the respective State Plan Schemes under 66 umbrella schemes of Government of India.

Out of ₹4,722.55 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central assistance to the State Plan of the Government of Telangana in 2014-15, clearance memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹4,703.71 crore and appropriately booked in the accounts of the State Government under MH1601 Grants-in-aid from the Central Government. Total expenditure under State Plan is ₹22,435.73 crore (Revenue Expenditure: ₹14,062.79 crore and Capital Expenditure: ₹8,372.94 crore) which includes expenditure out of Central Assistance to State Plan, Central Sector Plan Assistance and Grants for Special Plan schemes.

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

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of India (CGA), Government of India released ₹425.46 crore to the implementing agencies in Telangana State during period 02 June 2014 to 31 March 2015. Details are at Appendix-VI.

(xiii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, while the changeover to the accrual based system of accounting is favored, 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. The accounts are therefore incomplete to that extent.

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

The Revenue Surplus of the state was overstated by ₹371.55 crore due to wrong classification of revenue expenditure under Capital Section. There was however no impact on Fiscal Deficit.

ANNEXURE-A
(Refer to Para 1 (ii) at page 59)

STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
A.	Periodical Adjustments-				
1.	Appropriation for reduction or avoidance of debt	2048-101-05-320 Appropriation for reduction or avoidance of Debt	8222-01-101-04-001 Sinking Funds	366,66,40,864	State's Contribution to Sinking Fund
2.	A.P. State Government Insurance Fund	8011-105 & 107 Insurance and pension Funds	2235-60-902 & 903 Social Security and Welfare	9,35,47,660	Amount met from A.P. State Government Life Insurance Fund
3.	Contributory Pension Scheme	2071-01-117-04 Pensions and Other Retirement benefits	8342-117-04-002 Other Deposits	177,65,29,484	Government's contribution towards Defined Contribution Pension Scheme.
4.	State Disaster Response Fund	2245-05-101-04-001 Relief on account of Natural Calamities	8121-00-122-01-001 General and Other Reserve Funds	220,62,24,000	Contribution to State Disaster Response Fund
5.	National Disaster Response Fund	2245-05-101-04-002	8121-00-122-01-002 General and Other Reserve Funds	18,51,00,000	Contribution to National Disaster Response Fund
6.	Insurance and Pension Funds	2049-03-108-05-450 Interest payments	8011-00-105-01-000 Insurance and pension Funds	114,77,79,911	Interest on Pension & Insurance Fund, etc.
7.	A.P. State Employees Group Insurance Funds	2049-03-108-07-450 Interest payments	8011-107-01-003 Insurance and pension Funds	19,56,91,176	Interest on A.P. Group Insurance Fund

ANNEXURE-A
(Refer to Para 1 (ii) at page 59)

STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
8.	Adjustment of Prorata Charges	2210-06-101-11-97-630/632 Medical and Public Health 2,06,574	2210-80-800-90-630/631 Medical and Public Health	28,64,868	Transfer of repair Charges-Prorata adjustment of Vehicle charges
		2210-01-110-96-630/632 6,42,200			
		2211-104-10-97-630/632 20,16,094			
9.	Religious and Charitable Endowment Funds	8235-00-103-01-000 General and Other Reserve Funds	2250-902-90-630 Other Social Services	12,49,32,405	Amounts met from Hindu Charitable Funds
10.	General Provident Fund	2049-03-104-04/450 Interest Payments 299,33,80,004 <u>(-)58,75,98,642</u> 240,57,81,362	8009-01-101 State Provident Funds	303,16,61,389 <u>(-)59,75,15,829(*)</u> <u>243,41,45,560</u>	Interest adjustment on General Provident Fund
		2049-03-104-05-450 3,82,81,385 <u>(-)99,17,187</u> 2,83,64,198			
11.	Sericulture Development Fund	2851-797-04-630 /631 Village and Small Industries	8229-106-04 Development and Welfare Funds	10,66,473	Transfer to Sericulture Development Fund
12.	Sericulture Development Fund	8229-00-106-04-000 Development and Welfare Funds	2851-00-902-90-630-631 Village and Small Industries	4,03,820	Expenditure met from Sericulture Development Fund

(*) Figures adjusted in March(Supplementary), 2015

ANNEXURE-A

(Refer to Para 1 (ii) at page 59)

STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
13.	State Disaster Response Fund	8121-122-01-001 General and Other Reserve Funds	2245-05-901-96-001 Relief on account of Natural Calamities	220,62,24,000	Expenditure met from State Disaster Response Fund
14.	National Disaster Response Fund	8121-122-01-002 General and Other Reserve Funds	2245-05-901-96-002 Relief on account of Natural Calamities	18,51,00,000	Expenditure met from National Disaster Response Fund
15.	A.P. Rural Development Fund	2515-797-04-630/631 Other Rural Development Programmes	8229-200-09-000 Development and Welfare Funds	269,06,54,000	Transfer to AP Rural Development Fund
16.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	5054-04-903-96-630-631 Capital Outlay on Roads and Bridges	117,40,74,347 32,40,448 ^(*)	Amount met from A.P. Rural Development Fund
17.	A.P. Rural Development Fund	8229-00-200-09-000 Development and Welfare Funds	2515-00902-96-630/631 Rural Dev Programmes	67,26,63,500	Amount met from A.P. Rural Development Fund
18.	Central Road Fund	3054-04-797-11-04-631 Roads and Bridges	8449-00-103 Other Deposits	81,84,00,000	Transfer to Central Road Fund
19.	Srisailam Hydro-electric scheme	2801-01-105-80-450 Power	0049-04-103-01-000 Interest Receipts	29,57,44,000	Interest on Capital of Srisailam Hydro electric (Joint) Scheme
20.	Major Irrigation	2700-01-101 to 181-80-450 Major Irrigation	0049-04-103-01-000 Interest Receipts	22,63,79,43,000	Prorata notional interest payable
21.	Medium Irrigation	2701-03-101 to 242-80-450 Medium Irrigation	0049-04-103-01-000 Interest Receipts	202,41,64,000	Prorata notional interest payable

(*) Figures adjusted in March(Supplementary), 2015

ANNEXURE-A

(Refer to Para 1 (ii) at page 59)

STATEMENT OF PERIODICAL / OTHER ADJUSTMENTS

Sl. No.	Book Adjustment	Head of Account		Amount (₹)	Remarks
		From	To		
B.	Other Adjustments				
1.	Lapsed Deposits	8443-101-01-000 Revenue Deposits	0075-101-01 Miscellaneous General Services	204,19,346.75	Lapsing of Revenue Deposits
2.	Lapsed Deposits	8443-103-01-000 Security Deposits	0075-101-01 Miscellaneous General Services	72,410	Lapsing of Security Deposits
3.	Lapsed Deposits	8443-105-01-000 Criminal Court Deposits	0075-101-01 Miscellaneous General Services	17,84,058	Lapsing of Criminal Court Deposits
4.	Lapsed Deposits	8443-116-01-000 Labour Act	0075-101-01 Miscellaneous General Services	48,23,734	Lapsed Deposits of Labour Act
5.	Lapsed Deposits	8443-121-01-000 Election Deposits	0075-101-01 Miscellaneous General Services	3,96,65,133	Lapsing of Election Deposits
6	Lapsed Deposits	8443-121-02-000 Deposits made by candidates for Parliament	0075-101-01 Miscellaneous General Services	5,30,000	Lapsing of Deposits made by candidates for Parliament
7.	Loans to Govt servants	2075-00-795-04-640-Misc Genl Services	7610-00-201-05-Loans to Govt Servants	4,28,710	Write-off of outstanding balances of HBA
8.	Loans to Govt servants	2075-00-795-05-640-Misc Genl Services	7610-00-202-05-Loans to Govt Servants	4,000	Write-off of outstanding balances of HBA
9.	Loans to Govt servants	2075-00-795-04-640-Misc Genl Services	7610-00-800-05-Loans to Govt Servants	11,000	Write-off of outstanding balances of other advances

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

ANNEXURE-B

(Refer to Para 2 (i) at page 60)

**STATEMENT OF RECEIPTS SHOWING MAJOR HEAD WISE RECEIPTS
UNDER MH 800 FOR THE YEAR 2014-15(02 June 2014 to 31 March 2015)**

Major Head	Receipts under Major Head	Receipts under Minor Head 800	Percentage of Total Receipts
	(₹ in Lakh)		
0801 Power	800.01	650.01	81.25
0515 Other Rural Development Programmes	35722.68	35722.68	100.00
1054 Roads and Bridges	1838.86	1764.17	95.94
0406 Forestry and Wild Life	8283.68	5883.80	71.03
0700 Major Irrigation	2200.45	2054.11	93.35
0235 Social Security and Welfare	612.56	612.56	100.00
0211 Family Welfare	2906.96	2906.96	100.00
0425 Co-operation	777.67	765.65	98.45
0701 Medium Irrigation	245.83	136.16	55.39
0702 Minor Irrigation	3649.20	3649.02	99.99
1452 Tourism	297.24	297.24	100.00
1456 Civil Supplies	456.88	462.39	101.21
0401 Crop Husbandry	262.10	222.68	84.96
0059 Public Works	578.03	520.57	90.06
0056 Jails	87.81	87.81	100.00
0506 Land Reforms	141.09	141.09	100.00
0217 Urban Development	55.76	55.76	100.00
0215 Water Supply and Sanitation	143.08	73.80	51.58
0075 Miscellaneous General Services	58206.98	56705.25	97.42

ANNEXURE-C

(Refer to Para 2 (i) at page 60)

**STATEMENT OF EXPENDITURE SHOWING MAJOR HEAD WISE EXPENDITURE
UNDER MH 800 FOR THE YEAR 2014-15 (02 June 2014 to 31 March 2015)**

Major Head	Expenditure under Major Head	Expenditure under Minor Head 800	Percentage of Total Expenditure
	(₹ in Lakh)		
2801 Power	318481.86	315192.33	98.97
2501 Special Programmes for Rural Development	159408.56	126147.06	79.13
5054 Capital Outlay on Roads and Bridges	114454.52	115704.82	101.09
2236 Nutrition	121318.93	69024.00	56.89
3054 Roads and Bridges	81057.23	45062.92	55.59
4070 Capital Outlay on Other Administrative Services	2970.33	2970.33	100.00
5475 Capital Outlay on Other General Economic Services	27528.35	27524.28	99.99
2852 Industries	32854.85	25288.81	76.97
2711 Flood Control and Drainage	13.16	13.16	100.00
4401 Capital Outlay on Crop Husbandry	503.78	503.78	100.00
5055 Capital Outlay on Road Transport	10.49	10.49	100.00
2810 New and Renewable Energy	87.63	87.63	100.00
2216 Housing	36319.63	30216.37	83.20
3451 Secretariat- Economic Services	17577.33	9367.34	53.29

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