
Appendices

Appendix 1.1

Profile of Telangana

(Refer introductory para in chapter-1, page 1)

With a geographical area of 1.12 lakh sq. km. and a population of 3.50 crore (2011 Census), it stood at 12th position among all States in terms of both area and size of population. Nearly 61 *per cent* of its population resides in rural areas. The capital city of Hyderabad accounts for over 70 *per cent* of the State's total urban population. Telangana, formed with 10 districts, was reorganized into 31 districts in October 2016.

A	General Data					
Sl. No	Particulars			Figures		
1	Area			1,11,851 sq. km		
2	Population			-		
	a.	As per 2001 Census		3.10 crore		
	b.	As per 2011 Census		3.50 crore		
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. km.)		270 persons per Sq.km		
	b.	Density of Population* (as per 2011 Census) (All India Density = 382 persons per Sq.km.)		312 persons per Sq.km.		
4	Population Below Poverty Line (BPL) (All India Average=21.90 <i>per cent</i>)			-		
5	a.	Literacy (as per 2001 Census) (All India Average=64.86 <i>per cent</i>)		58 <i>per cent</i>		
	b.	Literacy (as per 2011 Census) (All India Average=73.00 <i>per cent</i>)		67 <i>per cent</i>		
6	Infant mortality per 1000 live births (All India Average = 34 per 1,000 live births)			28		
7	Life Expectancy at birth ((All India Average = 68.3 years)			Male – 69.4 Female – 73.2		
8	A. Gini Coefficient					
	i)	Rural (All India = 0.29)		0.28 [#]		
	ii)	Urban (All India = 0.38)		0.38 [#]		
	B. HDI (All India = 0.467)			0.473 [#]		
9	Gross State Domestic Product (GSDP) 2017-18 at current price			₹7,52,230 crore		
10	Per capita GSDP CAGR (2008-09 to 2017-18)		Telangana	14.5 [#]		
			General Category States	13.1		
11	GSDP CAGR (2008-09 to 2017-18)		Telangana	15.5 [#]		
			General Category States	14.5		
12	Population Growth (2008 to 2017-18)		Telangana	7.9		
			General Category States	11.6		
B	Financial Data					
2.	Particulars					
	CAGR**		General Category States(2008-09 to 2016-17)	Telangana (2014-15 to 2017-18)	General Category States(2016-17 to 2017-18)	Telangana (2016-17 to 2017-18)
	(in <i>per cent</i>)					
	a.	of Revenue Receipts	15.1	14.86	11.3	3.56
	b.	of Own Tax Revenue	14.9	17.86	12.2	8.05
	c.	of Non -Tax Revenue	9.5	4.96	5.9	-10.56
	d.	of Total Expenditure	15.8	23.11	4.7	3.42
	e.	of Capital Expenditure	14.0	29.98	1.0	-15.37
	f.	of Revenue Expenditure on Education	14.5	15.82	6.2	1.21
	g.	of Revenue Expenditure on Health	16.2	17.78	10.7	1.92
	h.	of Salary and Wages	13.4	17.18	8.9	2.49
	i.	of Pension	16.2	29.75	22.9	15.07

* Census info India 2011 final population totals

Figures are for undivided Andhra Pradesh including Telangana

** Compound Annual Growth Rate

Appendix 1.2

Structure of Government Accounts and layout of Finance Accounts

(Refer introductory para in chapter-1, page 1)

PART A: Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of Treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one Consolidated Fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: The Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorization by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances *etc.*, which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

PART B : Layout of Finance Accounts

Statement No.	Layout
01	Statement of Financial Position
02	Statement of Receipts & Disbursements
	Annexure - Cash Balances and Investments of Cash Balances
03	Statement of Receipts(Consolidated Fund)
04	Statement of Expenditure(Consolidated Fund)
05	Statement of Progressive Capital Expenditure
06	Statement of Borrowings and Other Liabilities
07	Statement of Loans and Advances given by the Government
08	Statement of Investments of the Government
09	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement of Loans and Advances given by the State Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement of Contingency Fund and other Public Account transactions
22	Detailed Statement of Investments of Earmarked Funds
Appendices	In addition to the above 22 statements Finance Accounts also contain 13 appendices giving the details on salaries, subsidies, grants-in-aid – scheme-wise and institution –wise, details of externally aided projects, scheme-wise expenditure in respect of major Central Schemes and State Plan Schemes etc.

Appendix 1.3
Abstract of Receipts and Disbursements in 2017-18
(Refer paragraphs 1.2 & 1.6.5; pages 1& 27)

(₹ in crore)

Receipts			Disbursements				
	BE	Actuals		BE	Actuals		
				Total	Non Plan	Plan	Total
Section-A: Revenue							
I. Revenue Receipts	1,13,083	88,824	I. Revenue Expenditure	1,08,512	85,365	---	85,365
Tax Revenue	62,619	56,520	General Services	31,139	30,872	---	30,872
			Social Services	49,174	37,259	---	37,259
Non-Tax Revenue	6,602	7,825	Education, Sports, Art and Culture	12,101	12,246	---	12,246
			Health and Family Welfare	5,920	4,768	---	4,768
State's share of Union Taxes	17,005	16,420	Water Supply, Sanitation, Housing and Urban Development	7,531	2,963	---	2,963
Non-Plan grants	15,895	---	Information and Broadcasting	343	324	---	324
Grants for State Plan Schemes	10,962	---	Welfare of SCs, STs, OBCs and Minorities	11,840	7,862	---	7,862
Grants for Central and Centrally sponsored Plan Schemes	---	6,108	Labour and Labour Welfare	419	175	---	175
Finance Commission Grants	---	1,168	Social Welfare and Nutrition	10,879	8,864	---	8,864
Other Transfers/Grants to States	---	783	Others	141	57	---	57
			Economic Services	28,113	17,200	---	17,200
			Agriculture and allied Activities	7,554	6,560	---	6,560
			Rural Development	2,593	3,790	---	3,790
			Irrigation and Flood Control	10,153	398	---	398
			Energy	4,694	4,391	---	4,391
			Industry and Minerals	995	826	---	826
			Transport	1,129	595	---	595
			Science, Technology and Environment	19	11	---	11
			General Economic Services	976	629	---	629
			Grants-in-aid and Contributions	46	33	---	33
II. Revenue Deficit carried over to Section B	--		II. Revenue Surplus carried over to Section B	4,571	3,459		3,459
Section-B: Others							
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	468	4164	III. Opening Overdraft from RBI	---	---	---	---
IV. Miscellaneous Capital Receipts	---	---	IV. Capital Outlay	30,930	23,902	---	23,902
			General Services	1,737	565	---	565
			Social Services	5,970	2,851	---	2,851
			Education, Sports, Art and Culture	323	248	---	248

Receipts			Disbursements				
			Health and Family Welfare	249	262	---	262
			Water Supply, Sanitation, Housing and Urban Development	3,484	1,873	---	1,873
			Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,856	408	---	408
			Social Welfare and Nutrition	51	40	---	40
			Others	7	20	---	20
			Economic Services	23,223	20,486	---	20,486
			Agriculture and allied Activities	476	514	---	514
			Rural Development Programme	4,312	859	---	859
			Irrigation and Flood Control	14,856	12,596	---	12,596
			Energy	---	2,721	---	2,721
			Industry and Minerals	206	75	---	75
			Transport	2,050	2,169	---	2,169
			General Economic Services	1,323	1,552	---	1,552
V. Recoveries of Loans and Advances	5,807	138	V. Loans and Advances disbursed	5,545	6,209	---	6,209
From Power Projects	401	49	For Power Projects	598	294	---	294
From Government Servants	36	70	To Government Servants	141	84	---	84
From others	5,370	19	To Others	4,806	5,831	---	5,831
VI. Revenue Surplus brought down	4,571	3,459	VI. Revenue Deficit brought down	---	---	---	---
VII. Public Debt receipts	29,380	49,153	VII. Repayment of Public Debt	4,659	27,471	---	27,471
Internal Debt other than Ways and Means Advances and Overdraft	28,380	25,595	Internal debt other than Ways and Means Advances and Overdraft	4,261	4,137	---	4,137
Net transactions of Ways and Means Advances including Overdraft	---	22,922	Net transactions of Ways and Means Advances including Overdraft	---	22,922	---	22,922
Loans and Advances from Central Government	1,000	636	Repayment of Loans and Advances to Central Government	398	412	---	412
VIII. Net of Inter-State Settlement	---	---	VIII. Net of Inter-State Settlement	---	186	---	186
IX. Appropriation to Contingency Fund	---	---	IX. Appropriation to Contingency Fund	---	---	---	---
X. Amount recouped to Contingency Fund	---	---	X. Expenditure from Contingency Fund (remained un-recouped)	---	---	---	---
XI. Public Account Receipts	46,312	1,06,511	XI. Public Account disbursements	45,262	98,664	---	98,664
Small Savings and Provident Funds	1,233	2,495	Small Savings and Provident Funds	2,057	1,519	---	1,519
Net Reserve Funds	2,079	831	Net Reserve Funds	1,533	553	---	553
Net Suspense and Miscellaneous		28,582	Net Suspense and Miscellaneous	---	29,155	---	29,155
Remittances		20,555	Remittances	---	19,249	---	19,249

Receipts			Disbursements				
Deposits and Advances	43,000	54,048	Deposits and Advances	41,672	48,188	---	48,188
XII. Closing Overdraft from Reserve Bank of India	---	---	XII. Closing Cash Balance	142	6,993	---	6,993
			Cash in Treasuries and Local Remittances	---	2.07	---	2.07
			Deposits with Reserve Bank and other Banks	---	76.03	---	76.03
			Departmental cash balance including permanent advances	---	0.30	---	0.30
			Cash balance investment and investment of earmarked funds	---	6,915	---	6,915
Total	1,99,621	2,52,249	Total	1,99,621	2,52,249		2,52,249

Appendix 1.4
Time Series Data on State Government Finances
(Refer paragraph 1.2, page 1)

(₹ in crore)

	2014-15 (2 June 2014 to 31 March 2015)	2015-16	2016-17	2017-18	
Part A Receipts					
1	Revenue Receipts	51,042(99.85)	76,134(99.88)	82,818(99.81)	88,824(99.84)
	(i) Tax Revenue	29,288(57.38)	39,975(52.51)	48,408(58.44)	56,520(63.63)
	State Goods and Services Tax	---	---	---	13,073(23.13)
	Taxes on Sales, Trade, etc.	22,121(75.53)	29,847(74.66)	34,235(41.33)	25,107(44.42)
	State Excise	2,808(9.59)	3,809(9.53)	5,581(6.74)	9,421(16.67)
	Taxes on Vehicles	1,618(5.52)	2,309(5.78)	3,394(4.09)	3,590(6.35)
	Stamps and Registration fees	2,177(7.43)	3,102(7.76)	3,822(4.61)	4,202(7.43)
	Land Revenue	9(0.03)	104(0.26)	7(0.01)	4(0.01)
	Other Taxes	555(1.89)	804(2.01)	1,369(1.65)	1,123(1.99)
	(ii) Non-Tax Revenue	6,447(12.63)	14,414(18.93)	9,782(11.79)	7,825(8.81)
	(iii) State's share in Union taxes and duties	8,189(16.04)	12,351(16.22)	14,876(17.93)	16,420(18.49)
	(iv) Grants-in-Aid from GOI	7,118(13.95)	9,394(12.34)	9,752(11.81)	8,059(9.07)
2	Misc. Capital Receipts	0(0)	0(0)	0(0)	0(0)
3	Recovery of loans and advances	77(0.15)	88(0.12)	156(0.19)	138(0.16)
4	Total revenue and Non-debt Capital Receipts (1+2+3)	51,119(84.22)	76,222(81.33)	82,974(64.93)	88,962(64.41)
5	Public Debt Receipts	9,580(15.78)	17,498(18.67)	44,819(35.07)	49,153(35.59)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	9,494(99.10)	16,465(94.10)	31,775(70.89)	25,595(52.07)
	Net transactions under Ways and Means Advances and Overdraft	0(0)	112(0.64)	12,088(26.97)	22,922(46.63)
	Loans and Advances from Government of India	86(0.90)	921(5.26)	956(2.13)	636(1.30)
6	Total Receipts in the Consolidated Fund (4+5)	60,699(21.41)	93,720(52.04)	1,27,793(53.95)	1,38,115(56.46)
7	Contingency Fund receipts	50(0.02)	0(0)	0(0)	0(0)
8	Public Account receipts	2,22,579(78.56)	86,385(47.96)	1,09,094(46.05)	1,06,511(43.54)
9	Total Receipts of Government (6+7+8)	2,83,328	1,80,105(0)	2,36,887	2,44,626
Part B Expenditure/Disbursement					
10	Revenue Expenditure	50,673(83.72)	75,896(79.82)	81,432(68.87)	85,365(73.81)
	Plan	14,063(27.75)	21,240(27.99)	24,580(30.18)	0(0)
	Non-plan	36,610(72.25)	54,656(72.01)	56,852(69.82)	85,365(100)
	General Services (including interest payments)	14,164(27.95)	23,247(30.63)	25,125(30.85)	30,872(36.16)
	Social Services	18,753(37.01)	30,466(40.14)	35,286(43.33)	37,260(43.65)
	Economic Services	17,644(34.82)	22,043(29.04)	20,949(25.73)	17,200(20.15)
	Grant in aid and contributions	112(0.22)	140(0.18)	72(0.09)	33(0.04)
11	Capital Expenditure	8,373(13.83)	13,590(14.29)	33,371(28.22)	23,902(20.66)
	Plan	8,373(100)	13,590(100)	33,366(99.99)	0(0)
	Non-plan	0(0)	0(0)	5(0.01)	23,902(100)
	General Services	406(4.85)	274(2.02)	567(1.70)	565(2.36)
	Social Services	905(10.81)	2,152(15.84)	3,162(9.47)	2,851(11.93)
	Economic Services	7,062(84.34)	11,164(82.14)	29,642(88.83)	20,486(85.71)
12	Disbursement of Loans and Advances	1,483(2.45)	5,233(5.50)	3,402(2.88)	6,209(5.37)
13	Net of Inter-State Settlement	0	359	50(0.03)	186(0.16)
14	Total (10+11+12+13)	60,529	95,078	1,18,255(88.37)	1,15,662(80.81)

		2014-15 (2 June 2014 to 31 March 2015)	2015-16	2016-17	2017-18
15	Repayment of Public Debt	1,727(2.77)	2,845(2.91)	15,568(11.63)	27,471(19.19)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	1,727(100.00)	2,582(90.76)	2,717(17.45)	4,137(15.06)
	Net transactions under Ways and Means Advances and Overdraft	0(0)	112(3.93)	12,088(77.65)	22,922(83.44)
	Loans and Advances from Government of India	0(0)	151(5.31)	763(4.90)	412(1.50)
16	Appropriation to Contingency Fund	50(0.08)	0(0)	0(0)	0(0)
17	Total disbursement out of Consolidated Fund (14+15+16)	62,306(78.54)	97,923(54.76)	1,33,823(55.95)	1,43,133(59.20)
18	Contingency Fund Disbursements	0(0)	0(0)	0.09(0)	0(0)
19	Public account disbursement	2,20,971(78)	80,909(45.24)	1,05,368(44.05)	98,664(40.80)
20	Total disbursement by the state (17+18+19)	2,83,277	1,78,832	2,39,191	2,41,797
Part C Deficits					
21	Revenue Deficit(-)/Surplus (+) (1-10)	369	238	1,386	3,459
22	Fiscal Deficit (-)/Surplus (+) (4-14)	-9,410	-18,856	-35,281	-26,700
23	Primary Deficit (-)/Surplus (+) (22-24)	-4,183	-11,298	-26,672	-15,864
Part D Other Data					
24	Interest Payments (included in Revenue Expenditure)	5,227	7,558	8,609	10,836
25	Financial Assistance to local bodies, etc.	20,963	29,058	30,648	30,080
26	Ways and Means Advances/Overdraft availed (days)	0	4	99	7
27	Interest on Ways and Means Advances/Overdraft	0	0.04	7	14
28	Gross State Domestic Product (GSDP) [#]	5,05,849	5,77,902	6,59,074	7,52,230
29	Outstanding liabilities (year-end) [@]	79,880	97,992	1,34,738	1,65,849
30	Outstanding Guarantees (year-end) [%]	18,265	26,619	29,965	41,892
31	Maximum amount guaranteed (year-end)	21,240	28,094	31,871	41,892
32	Number of incomplete projects [^]	109	23	92	19
33	Capital blocked in incomplete projects [^]	33,001	24,224	50,216	70,758
Part E Fiscal Health Indicators					
I	Resource Mobilization				
	Own Tax Revenue/GSDP	0.058	0.069	0.073	0.075
	Non-Tax Revenue/GSDP	0.013	0.025	0.015	0.010
	Central transfers/GSDP	0.030	0.038	0.037	0.033
II	Expenditure Management				
	Total expenditure/GSDP	0.123	0.169	0.203	0.190
	Total Expenditure/Revenue Receipts	1.186	1.249	1.428	1.611
	Revenue Expenditure/ Total Expenditure	0.837	0.739	0.689	0.596
	Expenditure on Social Services/Total Expenditure	0.344	0.395	0.349	0.280
	Expenditure on Economic Services/Total Expenditure	0.413	0.354	0.432	0.263
	Capital Expenditure/Total Expenditure	0.138	0.143	0.282	0.167
	Capital Expenditure on Social and Economic Services/ Total Expenditure	0.132	0.141	0.277	0.163

		2014-15 (2 June 2014 to 31 March 2015)	2015-16	2016-17	2017-18
III	Management of Fiscal Imbalances				
	Revenue Deficit (surplus)/GSDP	0.0007	0.0004	0.0021	0.005
	Fiscal Deficit/ GSDP	(-)0.0186	(-)0.0326	(-)0.0535	(-)0.035
	Primary Deficit/ GSDP	(-)0.0083	(-)0.0195	(-)0.0405	(-)0.021
	Revenue Surplus/Fiscal Deficit	(-)0.039	(-)0.013	(-)0.039	(-)0.130
	Primary Revenue Balance/ GSDP	0.0112	0.0136	0.0154	0.0191
IV	Management of Outstanding Liabilities				
	Outstanding liabilities/ GSDP	0.158	0.170	0.204	0.221
	Outstanding liabilities/RR	1.564	1.287	1.627	1.867
	Primary deficit <i>vis-à-vis</i> quantum spread	NA	NA	NA	NA
	Debt Redemption: (Principal + Interest)/Total Debt Receipts	0.734	0.594	0.540	0.771
V	Other Fiscal Health Indicators				
	Return on Investment	35.08	5.21	0.54	0.62
	Balance from Current Revenue	-			
	Financial Assets/Liabilities	0.198	0.351	0.502	0.595

Note: Figures in brackets represent percentages (rounded) to total of each sub-heading

GSDP data from Directorate of Economics and Statistics, Government of Telangana

@ Nomenclature and its components were changed so as to show total liabilities of Government (*i.e.*, Public debt and other obligations) as per revised format of Chapter-I

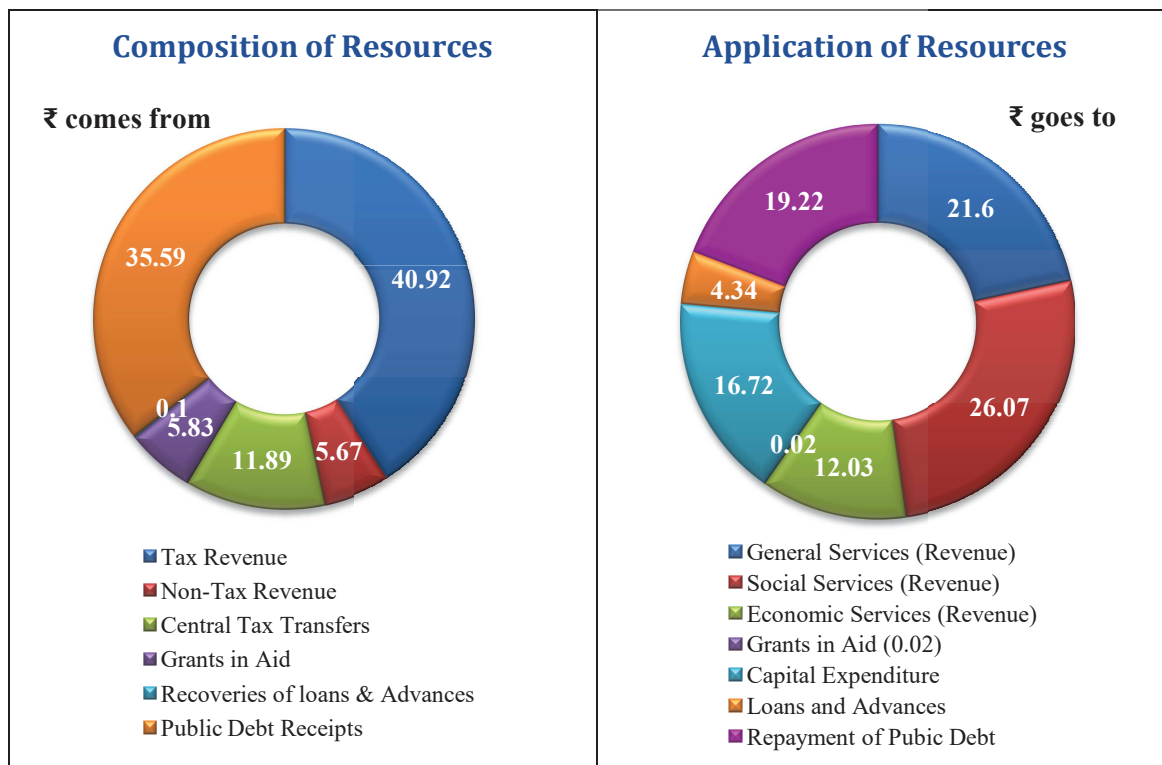
^ The information is not exhaustive but is as furnished by the Departmental authorities

\$ Excluding un-apportioned balances retained with successor state of Andhra Pradesh as per Telangana Reorganisation Act 2014

% as disclosed Budget documents

Appendix 1.5

Composition of sources and application of funds in the Consolidated Fund of the State (Refer paragraphs 1.2; page 2)



Appendix 1.6
Summarized financial position of the Government of Telangana as on 31 March 2018
(Refer paragraphs 1.6; page 22)

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
1,12,830	Internal Debt		1,34,287
89,708	Market Loans bearing interest	1,11,536	
0.24	Market Loans not bearing interest	0.20	
-	Market Loans Suspense	0	
99	Loans from LIC	85	
22	Loans from GIC	19	
3,192	Loans from NABARD	3,746	
9,336	Loans from other Institutions	9,227	
10,473	Special securities issued to NSSF	9,674	
-	Ways and Means Advances	-	
-	Overdraft from Reserve Bank of India	-	
8,406	Loans and Advances from Central Government		8,631
-	Pre 1984-85 Loans	-	
21	Non-Plan Loans	19	
8,384	Loans for State Plan Schemes	8,612	
-	Loans for Central Plan Schemes	-	
-	Loans for Centrally Sponsored Plan Schemes	-	
-	Other Ways and Means Advances	-	
50	Contingency Fund		49.91
6,594	Small Savings, Provident Funds, etc.		9,272
6,278	Deposits		12,138
4,909	Reserve Funds		6,158
1,390	Suspense and Miscellaneous Balances		871
-	Remittance Balances		16
1,40,457	Total		1,71,423
Assets			
55,334	Gross Capital Outlay on Fixed Assets		79,236
13,075	Investments in shares of Companies, Corporations, Cooperatives, etc.	16,365	
42,259	Other Capital Outlay	62,871	
0.09	Contingency Fund (un-recouped)		0.09
9,797	Loans and Advances		15,869
293	Loans for Power Projects	538	
9,422	Other Development Loans	15,234	
82	Loans to Government servants and Miscellaneous loans	97	
(-)21	Advances		(-)20

As on 31.03.2017	Liabilities		As on 31.03.2018
1,288	Remittance Balances		0
0	Suspense and Miscellaneous Balances		0
4,164	Cash		6,993
2.07	Cash in Treasuries and Local Remittances	2.07	
-169	Deposits with Reserve Bank and other Banks	76.03	
0.29	Departmental Cash Balance	0.30	
53	Cash Balance Investments	2,277.42	
4,278	Investment of Earmarked funds	4,637.09	
69,895	Deficit on Government Account		69,345
1,40,457	Total		1,71,423

Explanatory Notes for Appendices 1.2 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.4**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, *etc.*, do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, *etc.*

Appendix 1.7

Summarised position of apportionment of balances between Andhra Pradesh and Telangana as on 31 March 2018

(Refer paragraph 1.9, page 36)

(₹ in crore)

Sl. No	Head of Account Name	Balance as on 01 June 2014	Balance allocated to Telangana	Balance allocated to Andhra Pradesh	Balance yet to be apportioned as on 31 March 2018
1.	Capital Heads	1,51,349.67	0.00	0.00	1,51,349.67
2.	Public Debt	1,66,522.32	69,479.48	97,123.93	(-) 81.09
3.	Loans and Advances	28,099.69	0.00	0.00	28,099.69
4.	Small Savings, Provident Funds	14,077.84	6,097.54	7,980.30	0
5.	Reserve Funds	2,459.06	1,008.81	1,450.25	0
6.	Deposits and Advances	17,082.77	0.00	0.00	17,082.77
7.	Suspense and Miscellaneous	6,234.24	2,485.86	3,382.18	259.44
8.	Remittances	339.47	2.32	26.92	310.23

Appendix 2.1

Top five Grants with high Savings and Excess expenditure

(Refer paragraph 2.2.2; page 40)

Grant No.	Grants with High Savings			Grants with Excess expenditure		
	Grant Name	Major Schemes affected	Savings (₹ in crore)	Grant No.	Grant Name	Excess (₹ in crore)
XXXIII	Major and Medium Irrigation	Kaleshwaram Project, Palamuru Rangareddy Lift Irrigation Scheme	(-) 20,870.38	IX	Fiscal Administration, Planning, Surveys & Statistics	26,185.61
XXI	Social Welfare	Economic Support Scheme and LPS, Subsidy on Rice, Debt relief to farmers	(-) 4,527.51	X	Home Administration	330.45
XVII	Municipal Administration & Urban Development	Development works, Pradhan Mantri Awas Yojana	(-) 3,774.00	XXIX	Forest, Science, Technology and Environment	26.75
XXXI	Panchayati Raj	Mission Bhagiratha, Pradhan Mantri Gram Sadak Yojana	(-) 3,134.44	VI	Excise Administration	23.46
XXXII	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme	(-) 2,937.09	I	State Legislature	11.25
Total			(-) 35,243.42	Total		26,577.52

Appendix 2.2

**Excess expenditure against amounts authorised by the Legislature during the year
(Refer paragraph 2.2.2.1; page 40)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Provision	Actual Expenditure	Excess Expenditure
1.	I	State Legislature (RV)	96.45	110.35	13.90
2.	I	State Legislature (CV)	1.80	1.83	0.03
3.	VI	Excise Administration (RV)	213.48	250.91	37.43
4.	IX	Fiscal Administration, Planning, Surveys and Statistics (RV)	15,085.24	17,677.87	2,592.63
5.	IX	Fiscal Administration, Planning, Surveys and Statistics (RC)	10,505.15	10,847.88	342.74
6.	IX	Fiscal Administration, Planning, Surveys and Statistics (CV)	959.90	1,300.97	341.07
7.	IX	Fiscal Administration, Planning, Surveys and Statistics (LV)	148.48	270.54	122.06
8.	IX	Fiscal Administration, Planning, Surveys and Statistics (PD)	4,683.99	27,471.10	22,787.11
9.	X	Home Administration (RV)	4,261.88	5,220.36	958.49
10.	XII	School Education (RV)	10,605.70	10,621.22	15.52
11.	XXIX	Forest, Science, Technology and Environment (RV)	319.05	475.84	156.78
12.	XXXI	Panchayat Raj (RV)	2,300.34	3,103.85	803.51
Total			49,181.45	77,352.72	28,171.27

RV: Revenue Voted; RC: Revenue Charged; CV: Capital Voted; LV: Loans Voted; PD: Public Debt

Appendix 2.3

Cases of expenditure incurred without approval of the Legislature
(Refer paragraph 2.2.2.1; pages 41)

(₹ in crore)

S. No.	Grant	Head of Account	Sub Head Description	Budget (O+S)	Re-appropriation	Expenditure
1.	XXXI – Panchayat Raj	25150079704V	04 - Transfer to Telangana Rural Development Fund	0	0	372.95
2.	XXXI – Panchayat Raj	22150219109V	09 - Swatch Bharath Mission - Gramin (SBM-G)	0	0	368.92
3.	IX – Fiscal Administration, Planning, Surveys and Statistics	20710111534V	34 - Amount Allocable to successor State of TS	0	0	234.5
4.	IX – Fiscal Administration, Planning, Surveys and Statistics	78100012500V	00 - Andhra Pradesh and Telangana	0	0	186.19
5.	XXXII – Rural Development	25010278905V	05 - Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	0	0	167.62
6.	IX – Fiscal Administration, Planning, Surveys and Statistics	20710180006V	06 - Contribution to Contribution Pension Scheme of Telangana State Aided Education Institutional Employees	0	124.96	163.53
7.	XXXII – Rural Development	25010279605V	05 - Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	0	0	148.51
8.	XXXI – Panchayat Raj	22150110205V	05 - National Rural Drinking Water Programme (NRDWP)	0	0	127.41
9.	IX – Fiscal Administration, Planning, Surveys and Statistics	20710180007V	07 - Pensioners PRC arrears	0	0	114.84
10.	XXXI – Panchayat Raj	22150278909V	09 - Swatch Bharath Mission -Gramin (SBM-G)	0	0	75.05
11.	XXXIII – Backward Classes Welfare	22250310205V	05 - Gudumba Effected Persons Rehabilitation Scheme	0	72.60	72.60
12.	XXXI – Panchayat Raj	22150279609V	09 - Swatch Bharath Mission -Gramin (SBM-G)	0	0	39.49
13.	XXI – Social Welfare	22250110205V	05 - Gudumba Effected Persons Rehabilitation Scheme	0	33.74	33.74
14.	XXXI – Panchayat Raj	22150178905V	05 - National Rural Drinking Water Programme (NRDWP)	0	0	31.88
15.	XXXI – Panchayat Raj	22150179605V	05 - National Rural Drinking Water Programme (NRDWP)	0	0	13.71
16.	I - State Legislature	20710111134V	34 - Pension allocable to successor State of Telangana	0	0	12.25
17.	XXXIII – Major and Medium Irrigation	47010321351V	51 - NTR Sagar Modernization Work	0	6.94	6.94
18.	XXXIV - Minor Irrigation	47020078915V	15 - Lift Irrigation Works	0	0	6.50
19.	XXXV - Energy	68010020510V	10 - Loans to Transco for Modernisation and Strengthening of Transmission system in Hyderabad Metropolitan Area	0	0	6.43
20.	XXVII - Agriculture	24010011918V	18 - Implementation work plan programme Macro Management Basis	0	6.08	6.08
21.	IX – Fiscal Administration, Planning, Surveys and Statistics	20710110334V	34 - Pension allocable to successor State of Telangana	0	0	6.07

S. No.	Grant	Head of Account	Sub Head Description	Budget (O+S)	Re-appropriation	Expenditure
22.	XXVII - Agriculture	24010080008V	08 - Supply of Tablets PCs to Agriculture Department	0	0	5.19
23.	XXIII – Backward Classes Welfare	22250319004V	04 - Financial Assistance to Telangana State Backward Classes Co-operative Finance Corporation	0	4.69	4.69
24.	XXII – Tribal Welfare	42250227782V	82 - Construction of Ashram Schools for ST Girls/Boys in Naxal affected areas with ACA	0	4.15	4.15
25.	XXIV - Minority Welfare	22250480046V	46 - Gudumba Effected Persons Rehabilitation Scheme	0	6.58	3.28
26.	XVI - Medical and Health	22110010497V	97 - Add Charges Transferred from SMH 06 towards repairs of Motor Vehicles under Family Welfare	0	0	1.67
27.	XXXI – Panchayat Raj	22356010404V	04 - Deposit Linked Insurance Scheme	0	1.21	1.36
28.	XXIII – Backward Classes Welfare	42250227775V	75 - Buildings for School Complexes	0	0	0.91
29.	XVI - Medical and Health	22100111096V	96 - Add-Charges transferred from 06 P.H. towards repairs of Motor Vehicles of Primary Health Centres on Pro-rata basis	0	0	0.39
30.	XXI – Social Welfare	42250180006V	06 - Construction of Community Hall under promotion of Inter Caste Marriage and erection of Ambedkar Statue	0	0.30	0.30
31.	XXVII - Agriculture	28510079704V	04 - Transfer to Sericulture Development Fund	0	0	0.24
32.	XVI - Medical and Health	22100610197V	97 - Add Charges	0	0	0.23
33.	X – Home Administration	40700080038V	38 - Providing External Electrification and CCTV Surveillance System at Central Prison, Hyderabad	0	0	0.17
34.	XXVII - Agriculture	44010080074V	74 - Buildings for Agriculture Department	0	0	0.09
35.	XXXIV - Minor Irrigation	27020310110V	10 - Construction of New Minor Irrigation Tanks under TSILIP	0	0	0.05
36.	XXXIII – Major and Medium Irrigation	47010312126V	26 - Dam and Appurtenant Works	0	0.03	0.03
Total				0	261.28	2,217.96

Appendix 2.4

Statement of Grants/Appropriations with significant saving of more than ₹ 100 crore each and by more than 20 per cent of total provision

(Refer Paragraph 2.2.2.3; page 43)

(₹ in crore)

S. No.	Grant No.	Name of the Grant/Appropriation	Total Provision	Expenditure	Saving	In per cent
Revenue Voted						
1	III	Administration of Justice	592.17	391.46	200.71	33.89
2	V	Revenue, Registration and Relief	1,908.13	1,293.72	614.41	32.20
3	XI	Roads, Buildings and Ports	1,339.72	737.38	602.34	44.96
4	XIII	Higher Education	2,125.54	1,331.68	793.86	37.35
5	XVI	Medical and Health	5,480.31	3,982.70	1,497.61	27.33
6	XVII	Municipal Administration and Urban Development	4,613.34	1,527.63	3,085.72	66.89
7	XVIII	Housing	2,019.27	548.55	1,470.72	72.83
8	XX	Labour and Employment	800.68	580.92	219.76	27.45
9	XXI	Social Welfare	9,641.01	5,828.81	3,812.20	39.54
10	XXII	Tribal Welfare	5,398.51	3,749.92	1,648.59	30.54
11	XXIII	Backward Classes Welfare	4,622.04	2,691.25	1,930.79	41.77
12	XXIV	Minority Welfare	1,352.79	982.48	370.31	27.37
13	XXV	Women, Child and Disable Welfare	1,745.66	1,275.20	470.46	26.95
14	XXVII	Agriculture	5,706.12	4,361.95	1,344.18	23.56
15	XXVIII	Animal Husbandry and Fisheries	634.41	454.96	179.45	28.29
16	XXXIII	Major and Medium Irrigation	1,0152.69	377.14	9,775.55	96.29
17	XXXVI	Industries and Commerce	1,239.17	628.53	610.64	49.28
18	XXXVIII	Civil Supplies Administration	2,061.96	1,524.43	537.53	26.07
Capital Voted						
19	X	Home Administration	1,013.98	398.55	615.43	60.69
20	XI	Roads, Buildings and Ports	4,481.60	2,440.22	2,041.38	45.55
21	XII	School Education	339.06	127.00	212.06	62.54
22	XVI	Medical and Health	436.25	262.37	173.88	39.86
23	XXI	Social Welfare	1,011.06	295.74	715.31	70.75
24	XXII	Tribal Welfare	1,444.06	345.29	1,098.77	76.09
25	XXIII	Backward Classes Welfare	609.32	174.29	435.03	71.40
26	XXVII	Agriculture	1,082.87	471.41	611.46	56.47
27	XXVIII	Animal Husbandry and Fisheries	163.86	12.35	151.51	92.46
28	XXIX	Forest, Science, Technology and Environment	140.00	9.97	130.03	92.88
29	XXXI	Panchayat Raj	6,570.00	2,688.85	3,881.15	59.07
30	XXXII	Rural Development	2,746.02	0.00	2,746.02	100.00
31	XXXIII	Major and Medium Irrigation	22,291.31	11,218.45	11,072.86	49.67

S. No.	Grant No.	Name of the Grant/Appropriation	Total Provision	Expenditure	Saving	In per cent
32	XXXIV	Minor Irrigation	2,310.22	1,358.14	952.09	41.21
33	XXXV	Energy	3,951.39	2,721.27	1,230.12	31.13
34	XXXVI	Industries and Commerce	277.84	74.03	203.82	73.36
Loans Voted						
35	XI	Roads, Buildings and Ports	484.17	310.66	173.51	35.84
36	XVI	Medical and Health	530.71	276.28	254.43	47.94
37	XVII	Municipal Administration and Urban Development	2,311.23	1,622.95	688.28	29.78
38	XXXV	Energy	598.24	293.79	304.45	50.89
Total			1,14,226.70	57,370.30	56,856.40	49.78

Appendix 2.5
Major Policy Initiatives
(Refer Paragraph 2.5; page 47)

Sl. No.	Major Policy	Status of Implementation
1.	<p>KCR-KIT (AMMAVODI): The Scheme, launched June 2017, aimed at providing compensation of wage loss to pregnant women who are receiving health services from public health institutions in the State in pre and post-natal periods. The compensation was to be paid at a rate of ₹12,000 for a baby boy and ₹13,000 for a baby girl in four installments. KCR Kit at a rate of ₹2,000 would be distributed to each of the beneficiary. The objective of the KCR Kit scheme was to reduce the infant mortality rate and encourage institutional deliveries in the state.</p>	<p>Budget: ₹ 605.00 crore Expenditure: ₹271.07 crore Physical Target: 6.00 lakh Beneficiaries Physical Achievement: 6.57 lakh Beneficiaries registered Reasons for Non- Utilization of Funds: There was a higher achievement in physical target due to more registrations indicating positive response from public. However, the expenditure was lower the budget provision. Commissioner of Health and Family Welfare informed that an amount of ₹274.23 crore could not be utilised due to non-clearance of bills by the Finance Department.</p>
2.	<p>Arogya Lakshmi: This Scheme was aimed to provide health and nutrient services to the pregnant women, lactating mothers and children of age from seven months to six years to reduce Infant Mortality Rate and Maternal Mortality Rate.</p>	<p>Budget: ₹429.00 crore Expenditure: ₹176.32 crore Physical target: coverage of 21,05,792 beneficiaries Physical achievement: covered 18,23,339 beneficiaries (87 per cent) Shortfall: 2,82,453 beneficiaries (13 per cent) Director, Women Development and Child Welfare Department stated that the budget could not be utilised due to freezing of funds.</p>
3.	<p>Kalyana Lakshmi: The Scheme provided one-time financial assistance (₹51,000 and later ₹75,116 as per Government orders dated May 2017) to every Schedule Caste (SC), Schedule Tribe (ST), Backward class (BC) or Economic Backward Class (EBC) girl at the time of marriage, whose parental income does not exceed ₹2 lakh per annum.</p>	<p>SC Development Department: Budget: ₹210.00 crore Expenditure: ₹165.63 crore Physical target: Coverage of 27,957 SC girls Physical achievement: Covered 25,523 SC girls (91 per cent) Tribal Welfare Department: Budget: ₹132.00 crore Expenditure: ₹108.21 crore Physical Target: Coverage of 17,647 ST girls Physical achievement: Covered 16,326 ST girls (93 per cent)</p>

		<p><u>BC Welfare Department:</u></p> <p>Budget: ₹400.00 crore</p> <p>Expenditure: ₹386.42 Crore</p> <p>Physical Target: Coverage of 90,110 BC and EBC girls.</p> <p>Physical achievement: Covered 56,309 BC and EBC girls (62 per cent)</p> <p>The budget allocation of ₹400 crore was short, with reference to the norm of ₹75,116 for the target of 90,110 girls (requirement ₹676.87 crore). Commissioner, BC Welfare had requested (January 2018) for release of additional ₹300 crore of supplementary budget for this purpose which was not provided by the Government. The Commissioner of BC Welfare stated (October 2018) that the applicants, who are left would be covered in the next financial year.</p>
4.	<p>Shaadi Mubarak:</p> <p>The Scheme provided one-time financial assistance (₹75,116) to every unmarried girl belonging to minority community, at the time of marriage, whose parental income does not exceed ₹2 lakh per annum.</p>	<p>Budget: ₹170.00 crore</p> <p>Expenditure: ₹161.82crore.</p> <p>Physical Target: 26,625 minority girls</p> <p>Physical achievement: 24,928 minority girls (94 per cent).</p> <p>It was observed that that an amount of ₹8.18 crore was withdrawn (31 March 2018) by the Finance Department through re-appropriation orders while 1,688 applications were pending for payment.</p>
5.	<p>Construction of Two Bedroom Houses to the Urban Poor and others:</p> <p>The Scheme was aimed at providing two-bedroom houses with 506 square feet flats with two bed rooms, two toilets, a hall and a kitchen to houseless beneficiaries of below poverty line families. The target was 2.80 lakh houses (1.26 lakh rural houses and 1.54 lakh urban houses). As per the Govt. of Telangana, the Govt. is committed to provide Two Bed Room Houses along with infrastructure facilities to</p>	<p>Budget: ₹1,000 crore</p> <p>Expenditure: ₹75 crore</p> <p>Physical Target: 2,80,070 houses⁸⁵</p> <p>Physical achievement: Nil</p> <p>Reasons for non-achievement of target:</p> <p>Though an amount of ₹75 crore released by the Government, Telangana State Housing Corporation Limited (TSHCL) informed audit that no amount was received from the State Government. No expenditure was incurred on the scheme by TSHCL.</p> <p>However, it was observed that TSHCL actually received (October 2017) the amount of ₹75 crore from the Government.</p>

⁸⁵Rural area: 1,26,000 houses, Urban area: 1,54,070 houses (including 1,00,000 houses in GHMC area)

	houseless beneficiaries of BPL families. Selection of beneficiaries for sanction of a house will be done by the Revenue Departments at district level through Grama Sabhas and the District Collectors are empowered to accord administrative sanction for the houses.	
6.	<p>Most Backward Classes Development:</p> <p>Government created (May 2017) this Corporation to improve social, educational and financial conditions of the most backward classes amongst the BCs.</p>	<p>Budget: ₹1,000.00 crore</p> <p>Expenditure: ₹4.06 crore (₹2.15 crore on salaries of Chairman and his staff, etc., and remaining amount is lying in the SB account)</p> <p>Physical Target: Action plan not approved</p> <p>During Exit Conference (January 2019) the Government stated that the no programme could be taken up for want of definition of the term 'Most Backward'.</p>
7.	<p>Assistance to Weavers:</p> <p>Special budget was allocated to BC welfare to improve wage earning to the weavers through input linked wage compensation subsidy on yarn, dyes and chemicals.</p>	<p>Budget: ₹1,200.00 crore</p> <p>Expenditure: ₹444.98 crore</p> <p>Physical target: Coverage of 30,000 weavers</p> <p>Physical achievement: Covered 20,000 weavers (67 per cent)</p> <p>Out of ₹444.98 crore released by the Government to Director of Handlooms and Textiles, ₹313.60 crore was only actually spent and the remaining ₹131.38 crore was lying in SB account as of September 2018.</p>
8	<p>Pradhan Mantri Gram Sadak Yojana (PMGSY):</p> <p>The main objective of the scheme was to provide connectivity to the habitations and to upgrade the exiting gravel/WBM roads to the BT standards including construction of cross drainage works. It is a centrally assisted state plan scheme with a sharing pattern of 60:40 between Centre and State.</p>	<p>Budget: ₹950 crore</p> <p>Expenditure: ₹118.85 crore (₹116.52 crore towards scheme and ₹2.33 crore towards administrative expenses)</p> <p>Physical target: Connectivity to 55 Habitations</p> <p>Physical achievement: Connectivity to 33 Habitations.</p> <p>Government of India released ₹99.22 crore, the State was to release another ₹66.14 crore as its share, totaling to ₹165.36 crore. However, the total release was only ₹118.85 crore. Thus, there was short release of ₹46.51 crore by the State Government. An amount of ₹831.15 crore was withdrawn through re-appropriation orders.</p>
9	<p>Swachh Bharat Mission Gramin (SBM-G):</p> <p>It is a centrally assisted State plan scheme with a sharing pattern of 60:40 between Central and State Government to improve the levels of</p>	<p>Budget: ₹697.41 crore</p> <p>Expenditure: ₹483.46 crore</p> <p>Physical target: Construction of 937 Community Sanitary Complexes, Individual House Hold Latrines (IHHL)-(APLs) – 38,325, IHHL (BPLs)-13.02 lakh, Solid Liquid Waste</p>

	<p>cleanliness through Solid and Liquid Waste Management activities and making Gram Panchayats Open Defecation Free (ODF), clean and sanitized.</p>	<p>Management project-2569, IEC Activities-10,665.</p> <p>Physical achievement: Completed only 3 (0.32 <i>per cent</i>) Community Sanitary Complexes; in other components the achievement was full or more than 80 <i>per cent</i>.</p> <p>Project Director, State Swachh Bharat Mission (G) replied that due to delay in receipt of funds, construction of Community Sanitary complexes was most affected as only three complexes were constructed out of 937 leaving a shortfall of 99.68 <i>per cent</i>.</p> <p>GoI released additional funds of ₹200 crore. The matching share to be released by the State was ₹133.33 crore. However, State Government did not release total amount of ₹333.33 crore during the year. Project Director, State Swachh Bharat Mission (G) replied that additional funds from GoI have been received in the month of March 2018 and the same was expended by May 2018.</p>
10	<p>Economic Support Schemes and Land Purchase Scheme:</p> <p>Economic Support Scheme (ESS): It is a Self-Employment scheme in which small, medium and major enterprise Units are designated at District Level. As per this scheme subsidy is given to units up to 80 <i>per cent</i> of the unit cost restricted to maximum ₹1.00 lakh, 70 <i>per cent</i> of the unit cost restricted to ₹2.00 lakh and 60 <i>per cent</i> of the unit cost limited to ₹5.00 Lakh.</p> <p>Land Purchase Scheme (LPS): The objective of the scheme was to purchase and assign 3.00 acres of agricultural land to the Land Less SC farmers. Land Purchase Scheme shall be implemented with 100 <i>per cent</i> subsidy.</p>	<p>Budget: ₹1,334.89 crore</p> <p>Expenditure: ₹536.37 crore</p> <p>Physical target: 29,791 number of units/LPS:3500 acres</p> <p>Physical achievement: covered 13,981 (47 <i>per cent</i>)/ LPS:792 acres (23 <i>per cent</i>)</p> <p>Reasons for shortfall in financial achievement: The Telangana Scheduled Castes Cooperative Development Corporation Limited replied that cheques worth ₹279.74 crore was rejected due to closing of the financial year. Further, an amount of ₹33.74 crore was re-appropriated to another scheme namely “Gudumba Effected Persons Rehabilitation Scheme” though there was no provision.</p> <p>Reasons for shortfall in Physical achievement: The Telangana Scheduled Castes Cooperative Development Corporation Limited replied that the shortfall in ESS was due to (i) administrative issues at District and Mandal level and (ii) non-assigning of savings bank and loan account numbers to the beneficiaries by the bankers and in LPS due to (i) pattadars not coming forward to sell lands at the rates offered and (ii) non-availability of agriculture lands in the districts.</p>

Appendix 2.6

Provision of funds under incorrect heads

(Refer Paragraph 2.6; page 47)

Sl. No.	Description	Head / Section to be provided under as per rules	Head / Section under which funds were provided incorrectly	Amount provided incorrectly (₹ in crore)
1.	530 – Major works	Capital Section	Revenue Section	9,326.88
2.	270 – Minor Works	Revenue Section	Capital Section	1,212.26
3.	Grants-in-Aid	Revenue Section	Capital Section	817.68
4.	Minor works under Afforestation Fund	Revenue Section	Capital Section	130.00
5.	520 – Machinery and Equipment / 521 Purchases	Capital Section	Revenue Section	80.79
6.	Supply of tablet PCs to Agriculture Departments	Revenue Section	Capital Section	5.19
Total				11,572.80