
Appendices

Appendix 1.1

Profile of Telangana

(Refer paragraph on State Profile, page 1)

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) 2011-12 (All India Average=21.9 per cent)				9.2	
5	a.	Literacy (as per 2001 Census) (All India Average=64.86 per cent)			58 per cent	
	b.	Literacy (as per 2011 Census) (All India Average=73.00 per cent)			66.5 per cent	
6	Infant mortality (per 1000 live births) (All India Average = 33 per 1,000 live births) (2012-16)				28	
7	Life Expectancy at birth ((All India Average = 68.7 years)				71.3	
8	Gini Coefficient					
	a.	Rural (All India = 0.29)			0.28	
	b.	Urban (All India = 0.38)			0.38	
9	Gross State Domestic Product (GSDP) 2018-19 at current price				₹ 8,65,688 crore	
10	Per capita GSDP CAGR (2011-12 to 2018-19)		Telangana		12.26	
			General Category States		10.99	
11	GSDP CAGR (2011-12 to 2018-19)		Telangana		13.38	
			General Category States		12.23	
12	Population Growth (2009 to 2019)		Telangana		8.43	
			General Category States		12.46	
B Financial Data						
Compounded Annual Growth Rate			Particulars			
			General Category States (2013-14 to 2017-18)	Telangana (2014-15 to 2017-18)	General Category States (2017-18 to 2018-19)	Telangana (2017-18 to 2018-19)
(in per cent)						
a.	of Revenue Receipts		13.54	20.28	12.77	14.18
b.	of Tax Revenue		11.17	24.85	12.72	14.11
c.	of Non -Tax Revenue		7.48	6.67	19.78	27.88
d.	of Total Expenditure		13.86	31.95	12.73	11.04
e.	of Capital Expenditure		15.35	41.86	11.93	(-)5.28
f.	of Revenue Expenditure on Education		10.69	21.63	9.38	(-)6.07
g.	of Revenue Expenditure on Health		17.59	24.38	11.09	3.02
h.	of Salary and Wages		10.47	23.54	11.03	1.51
i.	of Pension		13.83	41.52	14.31	(-)3.81

Appendix 1.2

Structure of Government Accounts and layout of Finance Accounts

(Refer introductory paragraph to 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 <i>etc.</i>

Appendix 1.3
Abstract of Receipts and Disbursements in 2018-19
(Refer paragraph 1.2 and 1.6.4; pages 1 and 32)

(₹ in crore)

Receipts			Disbursements		
	BE	Actuals		BE	Actuals
Section-A: Revenue					
I. Revenue Receipts	1,30,975	1,01,420	I. Revenue Expenditure	1,25,455	97,083
Tax revenue	72,252	64,674	General Services	32,479	34,199
			Social Services	55,366	39,721
Non-tax revenue	8,974	10,007	Education, Sports, Art and Culture	12,530	11,503
			Health and Family Welfare	6,423	4,912
State's share of Union Taxes	20,707	18,561	Water Supply, Sanitation, Housing and Urban Development	9,078	3,220
Non-Plan Grants	18,770	---	Information and Broadcasting	447	270
Grants for State Plan Schemes	10,272	---	Welfare of SCs, STs, OBCs and Minorities	14,503	8,822
Grants for Central and Centrally sponsored Plan Schemes	---	5,508	Labour and Labour Welfare	388	166
Finance Commission Grants	---	1,806	Social Welfare and Nutrition	11,835	10,709
Other Transfers/Grants to States	---	864	Others	162	119
			Economic Services	37,577	23,158
			Agriculture and allied Activities	16,896	12,601
			Rural Development	3,658	2,857
			Irrigation and Flood Control	8,249	389
			Energy	5,052	4,983
			Industry and Minerals	1,547	751
			Transport	1,154	872
			Science, Technology and Environment	20	7
			General Economic Services	1,001	698
			Grants-in-Aid and Contributions	33	5
II. Revenue deficit carried over to Section B	---	---	II. Revenue Surplus carried over to Section B	5,520	4,337
Section-B: Others					
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	312	6,993	III. Opening Overdraft from RBI	---	---
IV. Miscellaneous Capital receipts	---	---	IV. Capital Outlay	33,369	22,641
			General Services	2,182	703
			Social Services	6,655	5,620
			Education, Sports, Art and Culture	545	279
			Health and Family Welfare	1,092	463
			Water Supply, Sanitation, Housing and Urban Development	2,864	4,253
			Welfare of Scheduled Castes, Scheduled Tribes,	2,105	618

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			Other Backward Classes and Minorities		
			Social Welfare and Nutrition	41	6
			Others	8	1
			Economic Services	24,532	16,318
			Agriculture and allied Activities	356	1,012
			Rural Development Programme	3,699	1,996
			Irrigation and Flood Control	14,419	9,118
			Energy	---	2,400
			Industry and Minerals	103	67
			Transport	2,617	1,024
			General Economic Services	3,338	701
V. Recoveries of Loans and Advances	7,807	66	V. Loans and Advances disbursed	9,036	8,706
From Power Projects	401	---	For Power Projects	598	250
From Government Servants	36	65	To Government Servants	145	57
From others	7,370	1	To Others	8,293	8,399
VI. Revenue Surplus brought down	5,520	4,337	VI. Revenue deficit brought down	---	---
VII. Public Debt receipts	33,200	50,962	VII. Repayment of Public Debt	6,594	28,716
Internal Debt other than Ways and Means Advances and Overdraft	32,400	28,705	Internal debt other than Ways and Means Advances and Overdraft	6,191	6,059
Net transactions of Ways and Means Advances including Overdraft	---	21,823	Net transactions of Ways and Means Advances including Overdraft	---	21,823
Loans and Advances from Central Government	800	434	Repayment of Loans and Advances to Central Government	403	834
VIII. Net of Inter-State Settlement	---	---	VIII. Net of Inter-State Settlement	---	5
IX. Appropriation to Contingency Fund	---	---	IX. Appropriation to Contingency Fund	---	---
X. Amount recouped to Contingency Fund	---	0.09	X. Expenditure from Contingency Fund (remained un-recouped)	---	2.10
XI. Public Account Receipts	69,766	1,14,152	XI. Public Account disbursements	67,266	1,09,222
Small Savings and Provident Funds	2,500	2,427	Small Savings and Provident Funds	1,400	1,582
Net Reserve Funds	15,874	1,598	Net Reserve Funds	15,653	68
Net Suspense and Miscellaneous	---	29,672	Net Suspense and Miscellaneous	---	30,332
Remittances	---	17,860	Remittances	---	17,746
Deposits and Advances	51,392	62,595	Deposits and Advances	50,213	59,494
XII. Closing Overdraft from Reserve Bank of India	---	---	XII. Closing Cash Balance	340	7,218
			Cash in Treasuries and Local Remittances	---	2.07
			Deposits with Reserve Bank and other Banks	---	(-) 93
			Departmental cash balance including permanent advances	---	0.30
			Cash balance investment and investment of earmarked funds	---	7,309
Total	2,47,580	2,77,930	Total	2,47,580	2,77,930

Appendix 1.4

Time Series Data on State Government Finances

(Refer paragraph 1.2; page 1)

(₹ in crore)

		2014-15	2015-16	2016-17	2017-18	2018-19
Part A Receipts						
1	Revenue Receipts	51,042(99.85)	76,134(99.88)	82,818(99.81)	88,824(99.84)	1,01,420(99.93)
	(i) Tax Revenue	29,288(57.38)	39,975(52.51)	48,408(58.44)	56,520(63.63)	64,674(63.77)
	State Goods and Services Tax	---	---	---	13,073(23.13)	23,840(36.86)
	Taxes on Sales, Trade, etc.	22,121(75.53)	29,847(74.66)	34,235(41.33)	25,107(44.42)	20,291(31.37)
	State Excise	2,808(9.59)	3,809(9.53)	5,581(6.74)	9,421(16.67)	10,638(16.45)
	Taxes on Vehicles	1,618(5.52)	2,309(5.78)	3,394(4.09)	3,590(6.35)	3,762(5.82)
	Stamps and Registration fees	2,177(7.43)	3,102(7.76)	3,822(4.61)	4,202(7.43)	5,344(8.26)
	Land Revenue	9(0.03)	104(0.26)	7(0.01)	4(0.01)	0.42(0)
	Other Taxes	555(1.89)	804(2.01)	1,369(1.65)	1,123(1.99)	799(1.24)
	(ii) Non-Tax Revenue	6,447(12.63)	14,414(18.93)	9,782(11.79)	7,825(8.81)	10,007(9.87)
	(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)	18,561(18.30)
	(iv) Grants-in-Aid from GOI	7,118(13.95)	9,394(12.34)	9,752(11.81)	8,059(9.07)	8,178(8.06)
2	Misc. Capital Receipts	0(0)	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)	66(0.07)
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)	1,01,486(66.57)
5	Public Debt Receipts	9,580(15.78)	17,498(18.67)	44,819(35.07)	49,153(35.59)	50,962(33.43)
	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)	28,705(56.33)
	Net transactions under Ways and Means Advances and Overdraft	0(0)	112(0.64)	12,088(26.97)	22,922(46.63)	21,823(42.82)
	Loans and Advances from Government of India	86(0.90)	921(5.26)	956(2.13)	636(1.30)	434(0.85)
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)	1,52,448(57.19)
7	Contingency Fund receipts	50(0.02)	0(0)	0(0)	0(0)	0.09(0)
8	Public Account receipts	2,22,579(78.56)	86,385(47.96)	1,09,094(46.05)	1,06,511(43.54)	1,14,152(42.81)
9	Total Receipts of Government (6+7+8)	2,83,328	1,80,105	2,36,887	2,44,626	2,66,600
Part B Expenditure/Disbursement						
10	Revenue Expenditure	50,673(83.72)	75,896(79.82)	81,432(68.87)	85,365(73.81)	97,083(75.59)
	Plan	14,063(27.75)	21,240(27.99)	24,580(30.18)	0(0)	0(0)
	Non-plan	36,610(72.25)	54,656(72.01)	56,852(69.82)	85,365(100)	97,083(100)
	General Services (including interest payments)	14,164(27.95)	23,247(30.63)	25,125(30.85)	30,872(36.16)	34,199(35.23)
	Social Services	18,753(37.01)	30,466(40.14)	35,286(43.33)	37,260(43.65)	39,721(40.91)
	Economic Services	17,644(34.82)	22,043(29.04)	20,949(25.73)	17,200(20.15)	23,158(23.85)
	Grant-in-Aid and contributions	112(0.22)	140(0.18)	72(0.09)	33(0.04)	5(0.01)
11	Capital Expenditure	8,373(13.83)	13,590(14.29)	33,371(28.22)	23,902(20.66)	22,641(17.63)
	Plan	8,373(100.00)	13,590(100)	33,366(99.99)	0(0)	0(0)
	Non-plan	0(0)	0(0)	5(0.01)	23,902(100)	22,641(100)
	General Services	406(4.85)	274(2.02)	567(1.70)	565(2.36)	703(3.11)
	Social Services	905(10.81)	2,152(15.84)	3,162(9.47)	2,851(11.93)	5,620(24.82)
	Economic Services	7,062(84.34)	11,164(82.14)	29,642(88.83)	20,486(85.71)	16,318(72.07)

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12	Disbursement of Loans and Advances	1,483(2.45)	5,233(5.50)	3,402(2.88)	6,209(5.37)	8,706(6.78)
13	Net of Inter-State Settlement	0	359	50(0.03)	186(0.16)	5(0)
14	Total (10+11+12+13)	60,529 (97.15)	95,078 (97.09)	1,18,255(88.37)	1,15,662(80.81)	1,28,435(81.73)
15	Repayment of Public Debt	1,727(2.77)	2,845(2.91)	15,568(11.63)	27,471(19.19)	28,716(18.27)
	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)	6,059(21.10)
	Net transactions under ways and Means Advances and Overdraft	0(0)	112(3.93)	12,088(77.65)	22,922(83.44)	21,823(76)
	Loans and Advances from Government of India	0(0)	151(5.31)	763(4.90)	412(1.50)	834(2.90)
16	Appropriation to Contingency Fund	50(0.08)	0(0)	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)	1,57,151(58.99)
18	Contingency Fund Disbursements	0(0)	0(0)	0.09(0)	0(0)	2.10(0.01)
19	Public account disbursement	2,20,971(78)	80,909(45.24)	1,05,368(44.05)	98,664(40.80)	1,09,222(41)
20	Total disbursement by the state (17+18+19)	2,83,277	1,78,832	2,39,191	2,41,797	2,66,375
Part C Deficits						
21	Revenue Deficit(-)/Surplus(+) (1-10)	369	238	1,386	3,459	4,337
22	Fiscal Deficit(-)/Surplus (+) (4-14)	(-)9,410	(-)18,856	(-)35,281	(-)26,700	(-)26,949
23	Primary Deficit (-)/Surplus (+) (22-24)	(-)4,183	(-)11,298	(-)26,672	(-)15,864	(-)14,363
Part D Other Data						
24	Interest Payments (included in Revenue Expenditure)	5,227	7,558	8,609	10,836	12,586
25	Financial Assistance to local bodies etc.	20963	29,058	30,648	30,416	37,908
26	Ways and Means Advances/Overdraft availed (days)	0	4	99	7	32
27	Interest on Ways and Means Advances/Overdraft	0	0.04	7	14	15
28	Gross State Domestic Product (GSDP) [#]	5,05,849	5,77,902	6,59,033	7,53,811	8,65,688
29	Outstanding fiscal liabilities (year-end) ^{@s}	79,880	97,992	1,34,738	1,65,849	1,96,963
30	Outstanding guarantees (year-end) [%]	18,265	26,619	29,965	41,892	77,713
31	Maximum amount guaranteed (yearend)	21,240	28,094	31,871	41,892	77,713
32	Number of incomplete projects [^]	109	23	92	19	20
33	Capital blocked in incomplete projects [^]	33,001	24,224	50,216	70,758	1,00,494
Part E Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax revenue/GSDP	0.058	0.069	0.073	0.075	0.075
	Own Non-Tax revenue/GSDP	0.013	0.025	0.015	0.010	0.012
	Central transfers/GSDP	0.030	0.038	0.037	0.033	0.031
II	Expenditure Management					
	Total expenditure/GSDP	0.123	0.169	0.203	0.190	0.182
	Total Expenditure/Revenue Receipts	1.186	1.249	1.428	1.611	1.550
	Revenue Expenditure/ Total Expenditure	0.837	0.739	0.689	0.596	0.618
	Expenditure on Social Services/Total Expenditure	0.344	0.395	0.349	0.280	0.289

	Expenditure on Economic Services/Total Expenditure	0.413	0.354	0.432	0.263	0.251
	Capital Expenditure/Total Expenditure	0.138	0.143	0.282	0.167	0.144
	Capital Expenditure on Social and Economic Services/ Total Expenditure	0.132	0.141	0.277	0.163	0.140
III	Management of Fiscal Imbalances					
	Revenue Deficit (surplus)/GSDP	0.0007	0.0004	0.0021	0.005	0.005
	Fiscal Deficit/ GSDP	(-)0.0186	(-)0.0326	(-)0.0535	(-)0.035	(-)0.031
	Primary Deficit/ GSDP	(-)0.0083	(-)0.0195	(-)0.0405	(-)0.021	(-)0.017
	Revenue Surplus/Fiscal Deficit	(-)0.039	(-)0.013	(-)0.039	(-)0.130	(-)0.161
	Primary Revenue Balance/ GSDP	0.0112	0.0136	0.0154	0.019	0.020
IV	Management of Fiscal Liabilities					
	Fiscal liabilities/ GSDP	0.158	0.170	0.204	0.221	0.228
	Fiscal liabilities/RR	1.564	1.287	1.627	1.867	1.942
	Primary deficit <i>vis-à-vis</i> quantum spread	NA	NA	NA	NA	NA
	Debt Redemption: (Principal + Interest)/Total Debt Receipts	0.734	0.594	0.540	0.77	0.80
V	Other Fiscal Health Indicators					
	Return on Investment	35.08	5.19	0.54	0.62	0.48
	Balance from Current Revenue	-				
	Financial Assets/Liabilities	0.198	0.351	0.502	0.595	0.658

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

NA – Not Available

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.

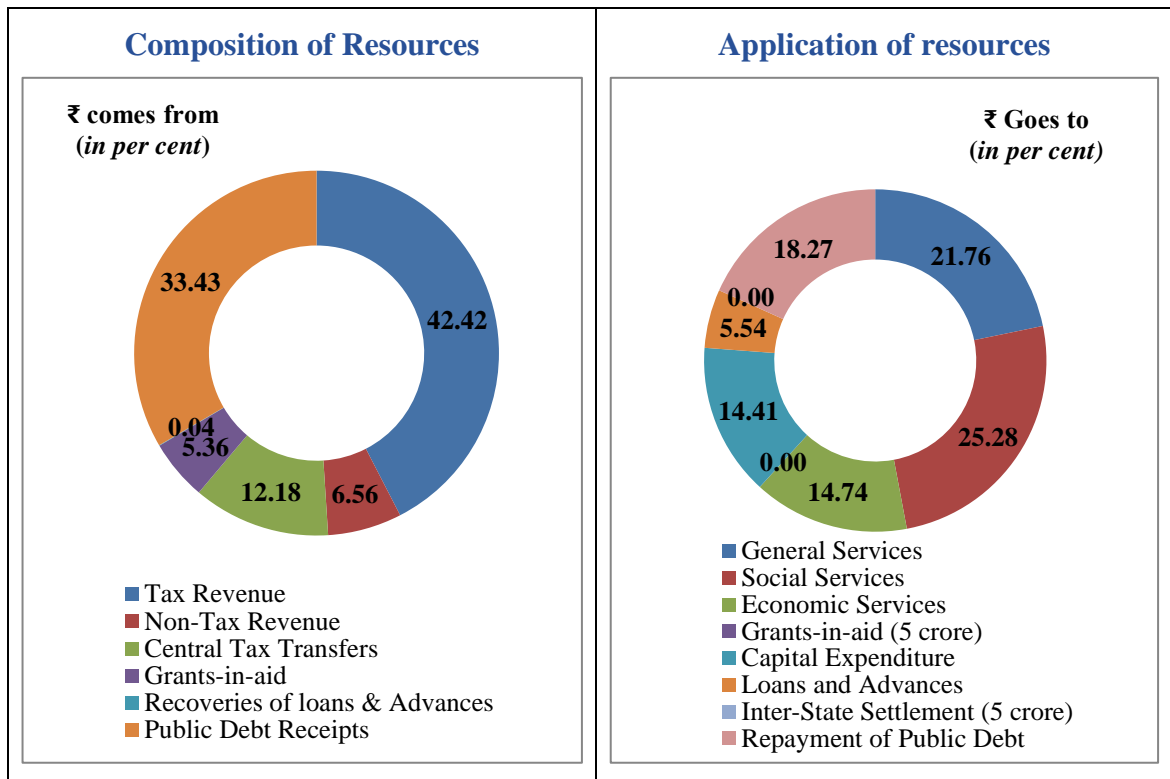
\$ Excluding un-apportioned balances retained with successor state of Andhra Pradesh as per AP Reorganisation Act 2014.

% As disclosed Budget documents

Appendix 1.5

Composition and application of resources in the Consolidated Fund of the State

(Refer paragraph 1.2; page 3)



Appendix 1.6

Summarised financial position of the Government of Telangana as on 31 March 2019

(Refer paragraph 1.6; page 27)

(₹ in crore)

As on 31 March 2018	Liabilities	As on 31 March 2019	
1,34,287	Internal Debt		1,56,934
1,11,536	Market Loans bearing interest	1,33,719	
0.20	Market Loans not bearing interest	0.12	
0	Market Loans Suspense	0	
85	Loans from LIC	72	
19	Loans from GIC	16	
3,746	Loans from NABARD	4,546	
9,227	Loans from other Institutions	9,721	
9,674	Special securities issued to NSSF	8,860	
-	Ways and Means Advances	-	
-	Overdraft from Reserve Bank of India	-	
8,631	Loans and Advances from Central Government		8,230
-	Pre 1984-85 Loans	-	
19	Non-Plan Loans	16	
8,612	Loans for State Plan Schemes	7,144	
-	Loans for Central Plan Schemes	-	
-	Loans for Centrally Sponsored Plan Schemes	-	
-	Other loans for States/Union Territories with Legislature schemes	1,070	
-	Other Ways and Means Advances	-	
50	Contingency Fund		50
9,272	Small Savings, Provident Funds, etc.		10,117
12,138	Deposits		19,714
6,158	Reserve Funds		7,688
871	Suspense and Miscellaneous Balances		201
16	Remittance Balances		131
1,71,423	Total		2,03,065
	Assets		
79,236	Gross Capital Outlay on Fixed Assets		1,01,876
16,365	Investments in shares of Companies, Corporations, Cooperatives, etc.	19,754	
62,871	Other Capital Outlay	82,122	
0.09	Contingency Fund (un-recouped)		2.10
15,869	Loans and Advances		24,509
538	Loans for Power Projects	788	
15,234	Other Development Loans	23,633	
97	Loans to Government servants and Miscellaneous loans	88	

(-) 20	Advances		(-) 23
0	Remittance Balances		0
0	Suspense and Miscellaneous Balances		0
6,993	Cash		7,218
2.07	Cash in Treasuries and Local Remittances	2.07	
76.03	Deposits with Reserve Bank and other Banks	(-) 93.29	
0.30	Departmental Cash Balance	0.30	
2,277.42	Cash Balance Investments	1,589	
4,637.09	Investment of Earmarked funds	5,720	
69,345	Deficit on Government Account		69,483
1,71,423	Total		2,03,065

Appendix 1.7

Summarised position of Apportionment of balances between Andhra Pradesh and Telangana as on 31 March 2019

(Refer paragraph 1.9; page 43)

(₹ in crore)

Sl. No.	Head of Account	Balance as on 01 June 2014	Balance allocated to Telangana	Balance allocated to Andhra Pradesh	Balance yet to be apportioned as on 31 March 2019
1	Capital Heads	1,51,349.67	0	0	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	0	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	4,478.89	8,129.84	4,474.04
7	Suspense And Miscellaneous	6,234.24	2,495.81	3,500.43	238
8	Remittances	339.47	2.32	26.92	310.23

Appendix 2.1

Top five Grants with high Savings and Excess expenditure

(Refer paragraph 2.3.2; page 48)

(₹ in crore)

Grants with High Savings			Grants with Excess expenditure		
Grant No.	Grant Name	Savings	Grant No.	Grant Name	Excess
XXXIII CV	Major and Medium Irrigation	(-) 11,243.45	IX LC	Fiscal Administration, Planning, Surveys and Statistics	21,076.44
XXXIII RV	Major and Medium Irrigation	(-) 7,830.68	IX RV	Fiscal Administration, Planning, Surveys and Statistics	3,990.45
XXI RV	Social Welfare	(-) 4,539.33	XXI LV	Social Welfare	1,500.00
XXVII RV	Agriculture	(-) 4,178.21	XXII LV	Tribal Welfare	900.00
XVII RV	Municipal Administration and Urban Development	(-) 4,034.91	IX RC	Fiscal Administration, Planning, Surveys and Statistics	794.72
TOTAL		(-) 31,826.58			28,261.61

CV: Capital Voted; LC: Loans charged; RV: Revenue Voted; LV: Loans voted; RC: Revenue Charged

Appendix 2.2

Excess expenditure against amounts authorised by the Legislature during the year

(Refer paragraph 2.3.2.1; page 49)

(₹ in crore)

Sl.No.	Grant No.	Name of the Grant or appropriation	Total Grant	Expenditure	Excess expenditure
1	V CV	Revenue, Registration and Relief	16.32	19.38	3.06
2	VI RV	Excise Administration	227.20	254.55	27.35
3	IX LC	Fiscal Administration, Planning, Surveys and Statistics	7,639.20	28,715.64	21,076.44
4	IX RC	Fiscal Administration, Planning, Surveys and Statistics	11,793.77	12,588.49	794.72
5	IX RV	Fiscal Administration, Planning, Surveys and Statistics	12,880.90	16,871.35	3,990.45
6	X RV	Home Administration	5,097.69	5,870.94	773.25
7	XXI LV	Social Welfare	0.00	1,500.00	1,500.00
8	XXII LV	Tribal Welfare	0.00	900.00	900.00
9	XXIX CV	Forest, Science, Technology and Environment	148.29	216.71	68.42
Total			37,803.37	66,937.06	29,133.69

CV: Capital Voted; RV: Revenue Voted; LC: Loans charged; RC: Revenue Charged; LV: Loans voted;

Appendix 2.3

Cases of Expenditure incurred without approval of the Legislature

(Refer paragraph 2.3.2.1; page 49)

(₹ in crore)

Sl.No.	Grant No.	Head Of Account	Sub Head Description	Total Grant-O+S	Re-Appropriation	Expenditure
1	I	2071-01-111-34	Pension allocable to successor State of Telangana	0.00	0.00	7.70
2	IV	4070-00-800-42	Purchase of Vehicles to Chief Electoral Officer	0.00	1.35	3.13
3	VII	3604-00-103-04	Assignments to Local Authorities	0.00	4.93	4.93
4	IX	7810-00-125-00	Andhra Pradesh and Telangana	0.00	0.00	5.30
5	IX	2052-00-090-15	Assistance to Telangana State IAS Officers Institute	0.00	5.00	5.00
6	IX	2071-01-103-34	Pension allocable to successor State of Telangana	0.00	0.00	4.82
7	IX	2071-01-104-15	Retirement Gratuity and Death Gratuity to employees covered under NPS	0.00	0.00	0.08
8	IX	2071-01-105-14	Post-bifurcation Family Pensions allocable between the Successor States of Andhra Pradesh and Telangana in the ratio of 58.32:41.68	0.00	0.00	159.40
9	IX	2071-01-115-34	Amount Allocable to successor State of TS	0.00	0.00	203.95
10	IX	2071-01-800-06	Medical Reimbursement of all types of Pensioners	0.00	0.00	133.97
11	IX	2071-01-800-07	Pensioners PRC arrears	0.00	0.00	103.22
12	X	4055-00-207-31	Nationwide Emergency Response System	0.00	0.00	25.00
13	X	4055-00-207-38	Police Stations as Citizen Friendly Service Delivery Units (Rachakonda)	0.00	0.00	0.57
14	X	4055-00-207-40	Backbone for Citizen Centric Traffic Management	0.00	0.00	0.19
15	XI	3054-04-797-04	Subvention From Central Road Fund	0.00	279.08	279.08
16	XV	2204-00-104-05	Assistance to Telangana State Sports School	0.00	2.27	2.27

17	XVI	2210-01-110-96	Add-Charges transferred from 06 P.H. towards repairs of Motor Vehicles of Primary Health Centers on Pro-rata basis	0.00	0.00	0.49
18	XVI	2210-06-101-97	Add Charges	0.00	0.00	0.26
19	XVI	2211-00-104-97	Add Charges Transferred from SMH 06 towards repairs of Motor Vehicles under Family Welfare	0.00	0.00	1.74
20	XXI	6225-01-800-07	Loans to SC Development Corporation	0.00	0.00	1500.00
21	XXII	4225-02-277-75	Buildings for School Complexes	0.00	2.37	0.96
22	XXII	6225-02-800-14	Loans to TRICOR	0.00	0.00	900.00
23	XXVII	4401-00-119-05	Development of Horticulture Colleges	0.00	0.00	0.15
24	XXVII	2851-00-797-04	Transfer to Sericulture Development Fund	0.00	0.00	0.20
25	XXIX	2406-01-101-06	Conservation of Natural Resources and Eco System	0.00	0.08	0.08
26	XXXI	2235-60-104-04	Deposit Linked Insurance Scheme	0.00	0.00	1.29
27	XXXII	2515-00-797-04	Transfer to Rural Development Fund	0.00	145.00	144.85
28	XXXIII	4700-80-800-06	Project Establishment under TILIP	0.00	0.00	0.02
29	XXXIII	4711-01-103-27	Canals and Distributaries	0.00	0.41	0.41
30	XXXIII	2700-01-110-26	Dam and Appurtenant Works	0.00	1.62	1.62
31	XXXIII	2700-01-800-04	Project Establishment under Chief Engineer, Major Irrigation	0.00	0.00	0.00*
32	XXXIV	2702-03-101-10	Construction of New Minor Irrigation Tanks under ILIP	0.00	0.00	0.01#
33	XXXV	6801-00-205-10	Loans to Transco for Modernisation and Strengthening of Transmission system in Hyderabad Metropolitan Area	0.00	0.00	16.10
34	XXXVIII	3456-00-103-08	Strengthening of Price Monitoring Cell (PMC)	0.00	0.00	0.38
TOTAL				0.00	442.11	3,507.17

* Actual Expenditure is ₹6,156 rounded off to crore

Actual Expenditure is ₹50,000 rounded off to crore

Appendix 2.4

Grants/Appropriations where saving was more than ₹100 crore each and more than 20 per cent of the total provision

(Refer paragraph 2.3.2.3; page 51)

(₹ in crore)

Sl. No	Grant No.	Name of the Grant or appropriation	Total Grant	Expenditure	Saving	In Per cent
Revenue Voted						
1	III	Administration of Justice	672.45	435.04	(-)237.41	(-)35.30
2	IV	General Administration and Elections	810.72	615.46	(-)195.26	(-)24.08
3	V	Revenue, Registration and Relief	2,196.23	1,637.59	(-)558.65	(-)25.44
4	XI	Roads, Buildings and Ports	1,380.53	1,047.67	(-)332.85	(-)24.11
5	XIII	Higher Education	1,972.35	1,321.08	(-)651.28	(-)33.02
6	XVI	Medical and Health	6,085.90	4,075.03	(-)2,010.86	(-)33.04
7	XVII	Municipal Administration and Urban Development	5,996.57	1,961.65	(-)4,034.91	(-)67.29
8	XVIII	Housing	2,220.72	623.47	(-)1,597.25	(-)71.92
9	XIX	Information and Public Relations	458.07	269.74	(-)188.33	(-)41.11
10	XX	Labour and Employment	828.76	607.19	(-)221.57	(-)26.73
11	XXI	Social Welfare	11,814.28	7,274.95	(-)4,539.33	(-)38.42
12	XXII	Tribal Welfare	6,814.27	4,655.22	(-)2,159.04	(-)31.68
13	XXIII	Backward Classes Welfare	5,764.78	3,544.07	(-)2,220.70	(-)38.52
14	XXIV	Minority Welfare	2,096.55	1,265.62	(-)830.93	(-)39.63
15	XXV	Women, Child and Disabled Welfare	1,838.19	1,202.14	(-)636.06	(-)34.60
16	XXVII	Agriculture	13,407.82	9,229.61	(-)4,178.21	(-)31.16
17	XXVIII	Animal Husbandry and Fisheries	743.92	517.29	(-)226.63	(-)30.46
18	XXXI	Panchayat Raj	3,153.15	2,301.31	(-)851.84	(-)27.02
19	XXXIII	Major and Medium Irrigation	8,204.25	373.57	(-)7,830.68	(-)95.45
20	XXXVI	Industries and Commerce	1,685.42	481.57	(-)1,203.85	(-)71.43
21	XXXVIII	Civil Supplies Administration	1,929.25	1,509.43	(-)419.82	(-)21.76
Capital Voted						
22	IX	Fiscal Administration, Planning, Surveys and Statistics	2,494.10	495.22	(-)1,998.88	(-)80.14
23	X	Home Administration	1,351.35	301.43	(-)1,049.92	(-)77.69

24	XI	Roads, Buildings and Ports	4,052.38	1,484.21	(-)2,568.17	(-)63.37
25	XII	School Education	490.26	194.31	(-)295.96	(-)60.37
26	XVI	Medical and Health	1,147.71	462.82	(-)684.89	(-)59.67
27	XXI	Social Welfare	1,371.64	248.70	(-)1,122.94	(-)81.87
28	XXII	Tribal Welfare	1,417.91	307.94	(-)1,109.97	(-)78.28
29	XXIII	Backward Classes Welfare	642.50	331.18	(-)311.32	(-)48.45
30	XXVII	Agriculture	1,108.35	769.35	(-)339.00	(-)30.59
31	XXXIII	Major and Medium Irrigation	19,200.93	7,957.48	(-)11,243.45	(-)58.56
32	XXXIV	Minor Irrigation	2,782.96	1,080.34	(-)1,702.62	(-)61.18
33	XXXVI	Industries and Commerce	237.49	65.66	(-)171.83	(-)72.35
Loans Voted						
34	IX	Fiscal Administration, Planning, Surveys and Statistics	191.40	62.10	(-)129.30	(-)67.55
35	XVII	Municipal Administration and Urban Development	2,105.50	1,051.30	(-)1,054.2	(-)50.07
36	XXXIII	Major and Medium Irrigation	2,316.78	-	(-)2,316.78	(-)100.00
37	XXXV	Energy	598.24	249.67	(-)348.57	(-)58.27
Revenue Charged						
38	V	Revenue, Registration and Relief	153.70	27.54	(-)126.16	(-)82.08
Capital Charged						
39	XI	Roads, Buildings and Ports	169.37	12.35	(-)157.02	(-)92.71
Total			1,21,906.76	60,050.32	(-)6,1856.44	

Appendix 3.1

Cases where entire Receipts were booked under omnibus Minor Head - 800 in 2018-19

(Refer paragraph 3.2; page 68)

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Total Revenue Receipts	Revenue Receipts under Min Head 800	Per cent
1	1452	Tourism	18.51	18.51	100
2	0217	Urban Development	8.60	8.60	100
3	0801	Power	7.75	7.75	100
4	0702	Minor Irrigation	5.72	5.72	100
5	1456	Civil Supplies	4.68	4.70	100
6	1053	Civil Aviation	4.03	4.03	100
7	0701	Medium Irrigation	3.90	3.90	100
8	0235	Social Security and Welfare	3.83	3.83	100
9	0506	Land Reforms	3.02	3.02	100
10	0515	Other Rural Development Programmes	1.45	1.45	100
11	0056	Jails	0.27	0.27	100
12	0211	Family Welfare	0.23	0.23	100
		TOTAL	62.02	62.02	

Appendix 3.2

Cases where almost entire expenditure booked under omnibus Minor Head - 800 in 2018-19

(Refer paragraph 3.2; page 68)

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Total Expenditure	Expenditure in Minor Head	Per cent
1	5054	Capital Outlay on Roads and Bridges	1,024.23	1,300.59	127*
2	4070	Capital Outlay on Other Administrative Services	144.25	144.25	100
3	2810	New and Renewable Energy	15.64	15.64	100
4	2875	Other Industries	6.00	6.00	100
5	4405	Capital Outlay on Fisheries	1.02	1.02	100
6	2701	Medium Irrigation	0.09	0.09	100
		TOTAL	1,191.00	1,468.00	

* Percentage figure is more than 100 as total expenditure under the Major Head is reduced mainly due to recoveries in other Minor Heads (Expenditure under Minor Head 800 Other Expenditure: ₹1,300.59 crore; Minor Head 902: (-)₹279.08 crore, Minor Head 337 Road works: ₹3.48 crore, Minor Head 796 Tribal Sub Plan: ₹3.46 crore)

Appendix 3.3

Cases where more than 50 per cent of Receipts were booked under omnibus Minor Head - 800 for the year 2018-19

(Refer paragraph 3.2; page 68)

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Receipts under Major Head	Receipts under Minor Head-800	Percentage
1	0425	Co-operation	10.09	9.97	98.81
2	1054	Roads and Bridges	34.08	33.53	98.39
3	0700	Major Irrigation	31.59	30.88	97.75
4	0058	Stationery and Printing	1.58	1.49	94.30
5	0401	Crop Husbandry	14.01	12.94	92.36
6	0220	Information and Publicity	0.24	0.22	91.67
7	0059	Public Works	11.58	8.72	75.30
8	0406	Forestry and Wild Life	60.62	41.70	68.79
9	0075	Miscellaneous General Services	3,885.33	2,660.72	68.48
10	0029	Land Revenue	0.42	0.28	66.67
11	0049	Interest Receipts	59.51	36.28	60.96
		Total	4,109.05	2,836.73	

Appendix 3.4

Cases where more than 50 per cent of Expenditure was booked under omnibus Minor Head - 800 for the year 2018-19

(Refer paragraph 3.2; page 68)

(₹ in crore)

Sl No.	Major Head	Major Head Description	Expenditure under Major Head	Expenditure under Minor Head-800	Percentage
1	2801	Power	4,967.00	3,710.96	74.71
2	2401	Crop Husbandry	11,297.66	8,151.02	72.15
3	5475	Capital Outlay on other General Economic Services	701.03	485.22	69.22
4	2501	Special Programmes for Rural Development	602.73	382.66	63.49
5	2851	Village and Small Industries	133.46	74.74	56
6	3054	Roads and Bridges	702.45	387.54	55.17
		Total	18,404.33	13,192.14	

Appendix 3.5

Statement of Un-reconciled Receipts of Telangana for the year 2018-19

(Refer paragraph 3.7; page 73)

Sl. No.	Chief Controlling Officer	Major Head	Amount (₹ in crore)
1	Commissioner of Commercial taxes	0040	10,512.41
2	Commissioner, Prohibition & Excise	0039	4,757.92
3	Commissioner of Industries	0853	2,721.82
4	Non-Ferrous Mining & Metallurgical industries	0853	390.78
5	Commissioner and Inspector General of Stamps & Registration	0030	284.13
6	Commissioner of Commercial Taxes	0040	68.33
7	Forestry and Wild Life	0406	60.44
8	Major Irrigation	0070	47.83
9	Major and Medium Irrigation	0700	31.44
10	Commissioner of Tourism and Culture	1452	15.83
11	Public Works	0059	9.67
12	Education, Sports, Art and Culture	0202	7.37
13	Taxes on Goods and Passengers	0042	6.80
14	Minor Irrigation	0702	5.66
15	Other Economic Services	1475	5.00
16	Major and Medium Irrigation	0701	3.90
17	Other Taxes on Income & Expenditure	0028	2.71
18	Roads and Bridges	1054	2.01
19	Social Security and Welfare	0235	1.51
20	Water Supply and Sanitation	0215	1.38
21	Social Security	0235	1.23
22	Public Works	0059	1.02
23	Commissioner And Ex-Officio Secretary, CAF&CS	1456	0.75
24	Other Rural Development Programmes	0515	0.68
25	Other Social Services	0250	0.60
26	Commissioner of Commercial Taxes	0045	0.59
27	Assistant Secretary, Energy Department	0801	0.46
28	Education, Sports, Art And Culture	0202	0.28
29	Housing	0216	0.22
30	Commissioner of Rural Development & Commissioner of Panchayat Raj and Rural Development	0515	0.14
31	Other Administrative Services	0700	0.12
32	Police	0055	0.10
33	Forestry and Wild Life	0406	0.06
34	Commissioner of Industries	0851	0.03

35	Non-Ferrous Mining & Metallurgical Industries	0853	0.03
36	Housing	0216	0.02
37	Chief Engineer of I & CAD	0702	0.02
38	Other Administrative Services	0070	0.01
39	Engineer-In-Chief, R&B	1054	0.00
40	Commissioner of Industries	0875	0.00
41	Chief Commissioner of Land Administration	0029	(-) 0.14
	TOTAL		18,943.16

Appendix 3.6

Statement of Un-reconciled Revenue Expenditure of ₹ 100 crore above
for the year 2018-19

(Refer paragraph 3.7; page 74)

Sl. No.	Chief Controlling Officer	Major Head	Un-reconciled amount (₹ in crore)
1	School Education –HoD, Director Of School Education, Saifabad	2202	2,238.70
2	Commissioner Social welfare, DS Samkshema Bhavan	2401	1,461.19
3	Secretary, Energy Department, Telangana State Secretariat	2801	1,203.66
4	Commissioner Social welfare, DS Samkshema Bhavan	2235	1,069.58
5	Commissioner, Backward Classes Welfare, DS Samkshema Bhavan	2225	1,039.89
6	Commissioner, Panchayat Raj Urdu Hall Lane, Himayat Nagar	2515	1,004.96
7	Land Administration – HoD, Chief Commissioner	2053	897.22
8	Chief Engineer Rural Water Supply, Errum Manzil	4215	734.96
9	Commissioner of Rural Development	2235	680.26
10	DG&IG of Police, Saifabad	2055	672.60
11	Commissioner of Tribal Welfare, DS Samkshema Bhavan	2235	658.57
12	Commissioner Social Welfare, DS Samkshema Bhavan	2225	652.62
13	Commissioner of Tribal Welfare, DS Samkshema Bhavan	2225	626.77
14	Secretary, M A & U D Department, Telangana Secretariat	2217	519.36
15	Commissioner of Tribal Welfare, DS Samkshema Bhavan	2401	515.16
16	Deputy Secretary to Government, Health, Medical and Welfare Department	2210	462.67
17	Civil Supplies –HoD, Commissioner of Civil Supplies, Civil Supplies Bhavan	2236	429.72
18	Commissioner Social Welfare, DS Samkshema Bhavan	2236	407.03
19	Commissioner Social Welfare, DS Samkshema Bhavan	2801	383.79
20	Intermediate Education - HoD Director, Intermediate Education	2202	337.30
21	Registrar, High Court, Nayapul	2014	289.91
22	Secretary, Youth Advancement, Tourism and Cultural Department Telangana State Secretariat	2251	288.75
23	Director, Medical Education, DMS Compound, Koti	4210	264.44
24	Commissioner of Rural Development, 2nd Floor, Huda Hermitage Complex	2501	246.79
25	Commissioner of Rural Development, 2nd Floor, Huda Hermitage Complex, Saifabad	4515	244.00
26	Commissioner of Tribal Welfare, DS Samkshema Bhavan	2801	244.23
27	Elections: Chief Electoral Officer & Ex-Officio Special Secretary to Govt, General Administration Elections Department	2015	240.64
28	Agriculture –HOD, Commissioner & Director of Agriculture, Fateh Maidan	2401	231.83
29	Higher Education, Secretariat Dept. - HOD Secretary	2202	224.42
30	Principal Chief Conservator of Forests, Aranya Bhavan, Opposite Reserve bank of India, Saifabad,	2406	194.48
31	School Education - HOD Director of School Education Saifabad	2236	141.00
32	Commissioner Tribal Welfare, DS Samkshema Bhavan	2236	135.55
33	Director of Health, Government of Telangana State, Sultan Bazar	2210	133.02
34	Technical Education - Director, Technical Education	2203	130.45
35	Commissioner of State Excise	2039	124.95
36	Collegiate Education - HOD Director of Collegiate Education	2202	105.06
	TOTAL		19,235.53