

# Appendices



## Appendix 1.1

### Profile of Telangana

(Refer paragraph 1.1, page 1)

A General Data						
Sl. No	Particulars				Figures	
1	Area (source: www.telangana.gov.in)				1,12,077 Sq. km	
2	Population				-	
	a.	2011			3.51 crore	
	b.	2020			3.90 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)				NA	
5	a.	Literacy (as per 2001 Census) (All India Average=64.80 per cent)			58 per cent	
	b.	Literacy (as per 2011 Census) (All India Average=73.00 per cent)			72.80 per cent	
6	Infant mortality (per 1000 live births) (All India Average = 30 per 1,000 live births)				23	
7	Life Expectancy at birth (All India Average = 69.40 years)				69.60	
8	Gross State Domestic Product (GSDP) 2020-21 at current price				₹ 9,80,407 crore	
9	Gross State Domestic Product (GSDP) 2020-21 at constant price				₹6,44,599 crore	
10	Per capita GSDP CAGR (2011-12 to 2020-21)		Telangana		11.08	
			General States		9.03	
11	GSDP CAGR (2011-12 to 2020-21)		Telangana		11.79	
			General States		10.30	
12	Population Growth (2011 to 2021)		Telangana		7.59	
			General States		11.00	
B Financial Data						
	Particulars					
Compounded Annual Growth Rate		General States (2018-19 to 2019-20)	Telangana (2018-19 to 2019-20)	General States (2019-20 to 2020-21)	Telangana (2019-20 to 2020-21)	
		(in per cent)				
a.	Revenue Receipts	2.08	1.11	(-)4.56	(-)1.59	
b.	Tax Revenue	2.12	4.52	(-)4.43	(-)1.40	
c.	Non -Tax Revenue	23.38	(-)26.45	(-)35.60	(-)17.11	
d.	State's share of union taxes and duties	(-)13.86	(-)13.86	(-)8.60	(-)20.62	
e.	Grants-in-Aid from Govt. of India	21.23	41.83	18.54	33.38	
f.	Total Receipts	7.82	16.85	7.44	22.13	
g.	Revenue Expenditure	5.92	12.07	5.63	13.25	
h.	Capital Expenditure	(-)5.55	(-)25.54	(-)2.36	(-)5.56	
i.	Disbursements of Loans and Advances	(-)12.69	(-)0.07	2.31	24.92	
j.	Total Expenditure	4.16	4.62	4.54	11.64	
k.	Revenue Expenditure on Education	11.55	7.20	(-)1.19	(-)0.45	
l.	Revenue Expenditure on Health	10.09	21.13	14.51	(-)3.43	
m.	Revenue Expenditure on Salary and Wages	9.07	5.15	2.27	1.90	
n.	Revenue Expenditure on Pension	10.46	3.11	6.02	14.91	
o.	Revenue Expenditure on Subsidies	(-)2.13	8.60	6.55	39.73	

## Appendix 1.2

## Time Series Data on State Government Finances

(Refer paragraph 1.5.1; page 11)

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21	
<b>Part A Receipts</b>						
<b>1</b>	<b>Revenue Receipts</b>	<b>82,818(99.81)</b>	<b>88,824(99.84)</b>	<b>1,01,420(99.93)</b>	<b>1,02,544(99.94)</b>	<b>1,00,914(99.94)</b>
	(i) Tax Revenue	48,408(58.44)	56,520(63.63)	64,674(63.77)	67,597(65.92)	66,650(66.05)
	State Goods and Services Tax	---	13,073(23.13)	23,840(36.86)	23,517(34.79)	22,190(33.29)
	Taxes on Sales, Trade, etc.	34,235(41.33)	25,107(44.42)	20,291(31.37)	20,674(30.58)	20,904(31.36)
	State Excise	5,581(6.74)	9,421(16.67)	10,638(16.45)	11,992(17.74)	14,370(21.56)
	Taxes on Vehicles	3,394(4.09)	3,590(6.35)	3,762(5.82)	3,935(5.82)	3,338(5.01)
	Stamps and Registration fees	3,822(4.61)	4,202(7.43)	5,344(8.26)	6,671(9.87)	5,243(7.87)
	Land Revenue	7(0.01)	4(0.01)	0.42(0)	1(0)	1(0)
	Other Taxes	1,369(1.65)	1,123(1.99)	799(1.24)	807(1.19)	604(0.91)
	(ii) Non-Tax Revenue	9,782(11.79)	7,825(8.81)	10,007(9.87)	7,360(7.18)	<b>6,101(6.05)</b>
	(iii) State's share in Union taxes and duties	14,876(17.93)	16,420(18.49)	18,561(18.30)	15,988(15.59)	<b>12,692(12.58)</b>
	(iv) Grants-in-Aid from GOI	9,752(11.81)	8,059(9.07)	8,178(8.06)	11,599(11.31)	<b>15,471(15.33)</b>
<b>2</b>	Misc. Capital Receipts	0(0)	0(0)	0(0)	0(0)	0(0)
<b>3</b>	Recovery of Loans and Advances	156(0.19)	138(0.16)	66(0.07)	62(0.06)	58(0.06)
<b>4</b>	<b>Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>82,974(64.93)</b>	<b>88,962(64.41)</b>	<b>1,01,486(66.57)</b>	<b>1,02,606(57.60)</b>	<b>1,00,972(46.41)</b>
<b>5</b>	<b>Public Debt Receipts</b>	<b>44,819(35.07)</b>	<b>49,153(35.59)</b>	<b>50,962(33.43)</b>	<b>75,533(42.40)</b>	<b>1,16,586(53.59)</b>
	Internal Debt (excluding Ways and Means Advances and Overdraft)	31,775(70.89)	25,595(52.07)	28,705(56.33)	38,078(50.41)	44,467(38.14)
	Net transactions under Ways and Means Advances and Overdraft	12,088(26.97)	22,922(46.63)	21,823(42.82)	37,248(49.32)	69,454(59.57)
	Loans and Advances from Government of India	956(2.13)	636(1.30)	434(0.85)	207(0.27)	2,665(2.29)
<b>6</b>	<b>Total Receipts in the Consolidated Fund (4+5)</b>	<b>1,27,793(53.95)</b>	<b>1,38,115(56.46)</b>	<b>1,52,448(57.19)</b>	<b>1,78,139(68.24)</b>	<b>2,17,558(75.15)</b>
<b>7</b>	Contingency Fund receipts	0(0)	0(0)	0.09(0)	2.10(0.01)	4.21(0)
<b>8</b>	Public Account receipts	1,09,094(46.05)	1,06,511(43.54)	1,14,152(42.81)	82,860(31.75)	71,937(24.85)
<b>9</b>	<b>Total Receipts of Government (6+7+8)</b>	<b>2,36,887</b>	<b>2,44,626</b>	<b>2,66,600</b>	<b>2,61,001</b>	<b>2,89,499</b>
<b>Part B Expenditure/Disbursement</b>						
<b>10</b>	<b>Revenue Expenditure</b>	<b>81,432(68.87)</b>	<b>85,365(73.81)</b>	<b>97,083(75.59)</b>	<b>1,08,798(80.97)</b>	<b>1,23,212(82.14)</b>
	Plan	24,580(30.18)	0(0)	0(0)	0(0)	0(0)
	Non-plan	56,852(69.82)	85,365(100)	97,083(100)	1,08,798(100)	1,23,212(100)
	General Services (including interest payments)	25,125(30.85)	30,872(36.16)	34,199(35.23)	36,441(33.49)	39,477(32.04)
	Social Services	35,286(43.33)	37,260(43.65)	39,721(40.91)	45,833(42.13)	48,400(39.28)
	Economic Services	20,949(25.73)	17,200(20.15)	23,158(23.85)	26,524(24.38)	35,335(28.68)
	Grant-in-Aid and contributions	72(0.09)	33(0.04)	5(0.01)	0(0)	0(0)
<b>11</b>	<b>Capital Expenditure</b>	<b>33,371(28.22)</b>	<b>23,902(20.66)</b>	<b>22,641(17.63)</b>	<b>16,859(12.55)</b>	<b>15,922(10.61)</b>
	Plan	33,366(99.99)	0(0)	0(0)	0(0)	0(0)
	Non-plan	5(0.01)	23,902(100)	22,641(100)	16,859(100)	15,922(100)
	General Services	567(1.70)	565(2.36)	703(3.11)	645(3.83)	779(4.89)
	Social Services	3,162(9.47)	2,851(11.93)	5,620(24.82)	1,765(10.47)	2,147(13.48)
	Economic Services	29,642(88.83)	20,486(85.71)	16,318(72.07)	14,449(85.70)	12,996(81.62)
<b>12</b>	Disbursement of Loans and Advances	3,402(2.88)	6,209(5.37)	8,706(6.78)	8,700(6.47)	10,868(7.24)

		2016-17	2017-18	2018-19	2019-20	2020-21
13	Inter-State Settlement	50(0.03)	186(0.16)	5(0)	8(0.01)	8(0.01)
14	<b>Total (10+11+12+13)</b>	<b>1,18,255(88.37)</b>	<b>1,15,662(80.81)</b>	<b>1,28,435(81.73)</b>	<b>1,34,365(74.60)</b>	<b>1,50,010(66.08)</b>
15	<b>Repayment of Public Debt</b>	<b>15,568(11.63)</b>	<b>27,471(19.19)</b>	<b>28,716(18.27)</b>	<b>45,740(25.40)</b>	<b>76,991(33.92)</b>
	Internal Debt (excluding Ways and Means Advances and Overdraft)	2,717(17.45)	4,137(15.06)	6,059(21.10)	8,053(17.61)	7,047(9.15)
	Net transactions under Ways and Means Advances and Overdraft	12,088(77.65)	22,922(83.44)	21,823(76)	37,248(81.43)	69,454(90.21)
	Loans and Advances from Government of India	763(4.90)	412(1.50)	834(2.90)	439(0.96)	490(0.64)
16	<b>Appropriation to Contingency Fund</b>	<b>0(0)</b>	<b>0(0)</b>	<b>0(0)</b>	<b>0(0)</b>	<b>0(0)</b>
17	<b>Total disbursement out of Consolidated Fund (14+15+16)</b>	<b>1,33,823(55.95)</b>	<b>1,43,133(59.20)</b>	<b>1,57,151(58.99)</b>	<b>1,80,105(70.32)</b>	<b>2,27,001(77.63)</b>
18	Contingency Fund Disbursements	0.09(0)	0(0)	2.10(0.01)	4.22(0)	0(0)
19	Public account disbursement	1,05,368(44.05)	98,664(40.80)	1,09,222(41)	76,014(29.68)	65,402(22.37)
20	<b>Total disbursement by the state (17+18+19)</b>	<b>2,39,191</b>	<b>2,41,797</b>	<b>2,66,375</b>	<b>2,56,123</b>	<b>2,92,403</b>
<b>Part C Deficits</b>						
21	Revenue Deficit(-)/Surplus(+) (1-10)	1,386	3,459	4,337	(-)6,254	(-)22,298
22	Fiscal Deficit(-)/Surplus (+) (4-14)	(-)35,281	(-)26,700	(-)26,949	(-)31,759	(-)49,038
23	Primary Deficit (-)/Surplus (+) (22-24)	(-)26,672	(-)15,864	(-)14,363	(-)17,373	(-)32,197
<b>Part D Other Data</b>						
24	Interest Payments (included in Revenue Expenditure)	8,609	10,836	12,586	14,386	16,841
25	Financial Assistance to local bodies etc.	30,648	30,416	37,908	44,967	54,284
26	Ways and Means Advances / Overdraft availed (days)	99	7	32	87	315
27	Interest on Ways and Means Advances/Overdraft	7	14	15	29	71
28	Gross State Domestic Product (GSDP) <sup>#</sup>	6,58,235	7,50,050	8,60,078	9,57,207	9,80,407
29	Outstanding fiscal liabilities (year-end) <sup>¶§</sup>	1,34,738	1,65,849	1,96,963	2,32,181	2,78,018
30	Outstanding guarantees (year-end) <sup>Ω</sup>	29,965	41,892	77,713	89,601	1,05,007
31	Maximum amount guaranteed (yearend)	31,871	41,892	77,713	77,315	89,601
32	Number of incomplete projects*	92	19	20	604	444
33	Capital blocked in incomplete projects*	50,216	70,758	1,00,494	136061	1,53,636
<b>Part E Fiscal Health Indicators</b>						
<b>I</b>	<b>Resource Mobilization</b>					
	Own Tax revenue/GSDP	0.074	0.075	0.075	0.071	0.068
	Own Non-Tax Revenue/GSDP	0.015	0.010	0.012	0.008	0.006
	Central transfers/GSDP	0.023	0.022	0.022	0.017	0.013
<b>II</b>	<b>Expenditure Management</b>					
	Total Expenditure/GSDP	0.18	0.15	0.15	0.14	0.15
	Total Expenditure/Revenue Receipts	1.43	1.30	1.27	1.31	1.49
	Revenue Expenditure/ Total Expenditure	0.69	0.74	0.76	0.81	0.82

	2016-17	2017-18	2018-19	2019-20	2020-21
Expenditure on Social Services/Total Expenditure	0.35	0.39	0.40	0.39	0.37
Expenditure on Economic Services/Total Expenditure	0.43	0.33	0.32	0.33	0.36
Capital Expenditure/Total Expenditure	0.31	0.26	0.24	0.19	0.18
Capital Expenditure on Social and Economic Services/ Total Expenditure	0.31	0.25	0.24	0.18	0.17
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	0.002	0.005	0.005	(-)0.007	(-)0.023
Fiscal Deficit/ GSDP	(-)0.054	(-)0.036	(-)0.031	(-)0.033	(-)0.050
Primary Deficit/ GSDP	(-)0.041	(-)0.021	(-)0.017	(-)0.018	(-)0.033
Revenue Surplus/Fiscal Deficit	(-)0.039	(-)0.130	(-)0.161	0.197	0.455
Primary Revenue Balance/ GSDP	0.0154	0.019	0.020	0.009	(-)0.006
<b>IV Management of Fiscal Liabilities</b>					
Fiscal liabilities/ GSDP	0.205	0.221	0.229	0.243	0.284
Fiscal liabilities/RR	1.627	1.867	1.942	2.264	2.755
Primary Deficit <i>vis-à-vis</i> quantum spread	(-)2.97	(-)2.06	(-)2.04	(-)3.62	27.45
Debt Redemption: (Principal + Interest)/Total Debt Receipts	0.703	0.790	0.854	0.805	0.754
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.54	0.62	0.48	0.53	0.43
Balance from Current Revenue					
Financial Assets/Liabilities	0.502	0.595	0.658	0.684	0.657

**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.

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

\*The information is not exhaustive but is as furnished by the Departmental authorities.

Ω As disclosed in Budget documents.

**Appendix 2.1**  
**Borrowings by PSUs / ABs on behalf of State Government during**  
**2020-21 and to the end of 31 March 2021 (Refer paragraph 2.7.2 and 2.7.4.2; page 63 and 71)**

(₹ in crore)

Sl. No.	Institution	PSU /AB	Borrowings during 2020-21	Borrowings by institution as of March 2021	Guarantee provided by Government as of March 2021	Funds provided (in the form of loans) by Government for payment of interest / repayment of loan	Amount considered as OBB as of March 2021 on conservative approach (Column 5 or 6 whichever is lower)
	2	3	4	5	6	7	8
1	Kaleshwaram Irrigation Project Corporation Limited	PSU	11,855.21	54,593.14	36,056.77	1,647.13	36,056.77
2	Telangana Drinking Water supply Corporation Limited	PSU	1,040.42	26,416.04	25,006.22	2,701.48	25,006.22
3	Telangana State Water Resources Infrastructure Development Corporation	PSU	2,254.84	11,810.45	11,095.85	995.91	11,095.85
4	Telangana State Housing Corporation Limited	PSU	2,280.00	7,801.74	7,990.11	875.06	7,801.74
5	Telangana State Horticulture Development Corporation Limited	PSU	0.00	874.00	526.67	300.43	526.67
6	Telangana State Industrial Infrastructure Corporation Limited	PSU	0.00	735.07	1,619.57	268.10	735.07
7	Transmission Corporation of Telangana	PSU	0.00	377.81	221.73@	252.41	221.73
8	Telangana State Seeds Development Corporation	PSU	0.00	326.47	--	--	0.00
9	Musi Riverfront Development Corporation Limited	PSU	20.00	32.50	--	--	0.00
10	Telangana State Leather Industries Promotion Corporation Limited	PSU	NA	4.98	--	--	0.00
11	Telangana State Power Finance Corporation Limited	PSU	0.00	0.00*	2,922.00	375.31	2,922.00\$
12	Hyderabad Metropolitan Water Supply and Sewerage Board	AB	0.00	0.00	3,472.57	891.02	3,472.57&

Sl. No.	Institution	PSU /AB	Borrowings during 2020-21	Borrowings by institution as of March 2021	Guarantee provided by Government as of March 2021	Funds provided (in the form of loans) by Government for payment of interest / repayment of loan	Amount considered as OBB as of March 2021 on conservative approach (Column 5 or 6 whichever is lower)
13	Telangana State Sheep and Goat Development Cooperative Societies Limited	AB	0.00	3,499.00	2,292.91	797.31	2,292.91
14	Telangana Fishermen Co-operative Societies Federation Limited	AB	56.86	641.24	463.95 <sup>^</sup>	136.72	463.95
15	Telangana State Dairy Development Co-operative Federation Limited	AB	0.00	290.71	290.71	90.41	290.71
16	Telangana State Cooperative Marketing Federation Limited	AB	4,295.54	4,295.54	4,488.96 <sup>#</sup>	--	4,295.54
17	Hyderabad Agriculture Cooperative Association Limited	AB	--	200.00	--	--	0.00
	<b>Total</b>		<b>21,802.87</b>	<b>1,11,898.69</b>	<b>96,448.02</b>	<b>9,331.29</b>	<b>95,181.73</b>

Source: Finance Accounts, Information furnished by the PSUs/ABs concerned, Government Orders

NA : Not Available

@ This includes Guarantees given to TS GENCO and DISCOMs totaling to ₹6,300.00 crore

\* Though the institution informed that it did not obtain any loans on behalf of Telangana Government, a liability of ₹3,509.60 crore raised through Power Finance Corporation in the erstwhile combined State of Andhra Pradesh is allocated to Telangana State Power Finance Corporation, for which the Telangana is paying interest portion

§ Though the institution did not inform that it had borrowed on behalf of the Government, we noted that its earlier borrowings were on behalf of the Government, which are being serviced from out of the Government Budget

⊗ Though the institution did not inform that it had borrowed on behalf of the Government this year, it informed last year that it had borrowed ₹4,914.00 crore on behalf of the Government and the Government is servicing its repayments through budgets

# This amount is not appearing the Statement of Guarantees as presented by the Government before the Legislature. However, the institution has informed that the Guarantees are provided by the Government

^ The Institution has informed that the Government has given Guarantees valuing ₹800.00 crore



## Appendix 2.2

**Liabilities of State Government in the nature of Off-Budget Borrowings**  
(Refer paragraph 2.7.2; page 64)

(₹ in crore)

Sl. No.	Particulars	Amount
a.	Off budget fiscal operations such as borrowings by State Public Sector Companies, SPVs and other equivalent instruments on behalf of the State Government where the principal and/ or interest are to be serviced out of the State budgets (Refer to Appendix 2.1 for details)	95,181.73
b.	Non-reimbursement of the Principal/interest component by the State Government to State Public Sector Companies/ Corporations, SPVs etc. of the loan taken by them on behalf of the State Government:	659.69
	(i) Hyderabad Growth Corridor Limited For the previous years	311.52
	(ii) TRANSCO For the current year	60.87
	For the previous years	171.50
	(iii) Northern Power Distribution Company Limited For the current year	1.39
	For the previous years	30.21
	(iv) Telangana State Industrial Infrastructure Corporation Limited For the previous years	
	From HUDCO	81.91
	From NABARD	2.29
c.	Deployment of own funds by the State Public Sector Companies/Corporations, SPVs etc. for execution of the Deposit work of the State Government which was to be financed by the State Government through borrowings	2,099.03
	(i) Hyderabad Growth Corridor Limited	1,491.21
	(ii) Northern Power Distribution Company Limited	579.03
	(iii) Singareni Collieries Company Limited	28.79
	<b>Total</b>	<b>97,940.45</b>

Source: Finance Accounts, Information furnished by the PSUs/ABs concerned

### Appendix 2.3

#### List of Institutions in respect of which Telangana has reservations in bifurcation process

(Refer paragraph 2.8; page 74)

Sl. No.	Name of the Institution included under Schedule IX of the Andhra Pradesh Reorganisation Act, 2014
1.	Andhra Pradesh Dairy Development Corporation, Hyderabad
2.	Andhra Pradesh Dairy Development Cooperative Federation Limited, Hyderabad
3.	Andhra Pradesh State Tourism Development Corporation Limited
4.	Andhra Pradesh GENCO
5.	Andhra Pradesh TRANSCO
6.	Central Power Distribution Corporation Limited
7.	Northern Power Distribution Corporation Limited
8.	Andhra Pradesh Heavy Machinery and Engineering Limited
9.	Andhra Pradesh Power Finance Corporation Limited
10.	Andhra Pradesh State Civil Supplies Corporation Limited
11.	Andhra Pradesh State Film and Television Development Corporation Limited
12.	Andhra Pradesh Housing Board
13.	Deccan Infrastructure and Land Holdings Limited
14.	Andhra Pradesh Water Resources Development Corporation
15.	Andhra Pradesh Industrial Infrastructure Corporation Limited
16.	Andhra Pradesh Industrial Development Corporation Limited
17.	Andhra Pradesh State Finance Corporation
18.	Andhra Pradesh Handicraft Development Corporation Limited
19.	Andhra Pradesh State Handloom Weavers Co-operative Society Ltd. (APCO)
20.	Andhra Pradesh Aviation Corporation Limited
21.	Andhra Pradesh State Road Transport Corporation
22.	Andhra Pradesh Foods
23.	Andhra Pradesh Vikalangula Co-operative Corporation

## Appendix 3.1

Excess expenditure against amounts authorised by the Legislature during the year  
2020-21

(Refer paragraph 3.4.2.1; page 86)

Sl. No.	Grant No.	Name of the Grant or appropriation	Total Grant (in Rupees)	Expenditure (in Rupees)	Excess expenditure (in Rupees)
<b>Revenue Voted</b>					
1	VI	Excise Administration	2,75,16,67,000	2,86,82,49,183	11,65,82,183
2	IX	Fiscal Administration, Planning, Surveys and Statistics	1,04,50,72,04,000	1,95,73,96,04,430	91,23,24,00,430
3	X	Home Administration	56,41,97,89,000	59,09,00,28,443	2,67,02,39,443
4	XI	Roads, Buildings and Ports	11,88,64,21,000	12,23,56,51,634	34,92,30,634
5	XXXI	Panchayat Raj	43,32,38,13,000	44,70,48,79,798	1,38,10,66,798
6	XXXIV	Minor Irrigation	19,09,39,000	23,51,75,192	4,42,36,192
<b>Sub Total</b>			<b>2,19,07,98,33,000</b>	<b>3,14,87,35,88,679</b>	<b>95,79,37,55,679</b>
<b>Capital Voted</b>					
7	I	State Legislature	0.00	9,56,323	9,56,323
8	V	Revenue, Registration and Relief	2,46,00,000	5,13,28,995	2,67,28,995
9	VI	Excise Administration	1,77,00,000	4,23,37,921	2,46,37,921
10	VIII	Transport Administration	0.00	1,01,142	1,01,142
11	XII	School Education	2,86,53,86,000	4,70,70,53,140	1,84,16,67,140
12	XIV	Technical Education	3,79,06,000	11,45,93,403	7,66,87,403
13	XV	Sports and Youth Services	13,57,63,000	14,48,20,909	90,57,909
14	XVI	Medical and Health	1,95,87,60,000	2,58,83,74,026	62,96,14,026
15	XX	Labour and Employment	8,79,82,000	9,54,48,094	74,66,094
16	XXXII	Rural Development	17,64,01,06,000	19,28,82,44,454	1,64,81,38,454
17	XXXIV	Minor Irrigation	11,16,78,86,000	12,91,26,43,806	1,74,47,57,806
18	XXXVII	Tourism, Art and Culture	0.00	23,98,565	23,98,565
<b>Sub Total</b>			<b>33,93,60,89,000</b>	<b>39,94,83,00,778</b>	<b>6,01,22,11,778</b>
<b>Loans Voted</b>					
19	XVII	Agriculture	2,38,77,53,000	3,00,43,41,028	61,65,88,028
20	XXXVI	Industries and Commerce	2,57,78,90,000	2,68,10,16,000	10,31,26,000
<b>Sub-Total</b>			<b>4,96,56,43,000</b>	<b>5,68,53,57,028</b>	<b>71,97,14,028</b>
<b>Revenue Charged</b>					
21	IX	Fiscal Administration, Planning, Surveys and Statistics	1,47,03,36,07,000	1,68,41,66,91,504	21,38,30,84,504
<b>Sub-Total</b>			<b>1,47,03,36,07,000</b>	<b>1,68,41,66,91,503</b>	<b>21,38,30,84,503</b>
<b>Loans Charged</b>					
22	IX	Fiscal Administration, Planning, Surveys and Statistics	78,66,91,59,000	7,69,90,58,42,689	6,91,23,66,83,689
<b>Sub-Total</b>			<b>78,66,91,59,000</b>	<b>7,69,90,58,42,689</b>	<b>6,91,23,66,83,689</b>
<b>Grand Total</b>			<b>4,83,68,43,31,000</b>	<b>12,98,82,97,80,679</b>	<b>8,15,14,54,49,679</b>

## Appendix 3.2

Excess expenditure relating to Previous years requiring regularisation  
(Refer paragraph 3.4.2.2; page 88)

(₹ in crore)

Year	Sl. No.	Grant No.	Grant/Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
2014-15	1	I	State Legislature	Revenue Charged	1.42	Not yet regularised
	2	XI	Roads, Buildings and Ports	Loans Voted	1.95	
	3	XVIII	Housing	Loans Voted	5.30	
	4	XXV	Women, Child and Disabled Welfare	Capital Voted	1.38	
	5	XXVIII	Animal Husbandry and Fisheries	Capital Voted	3.88	
	6	XXXIII	Major and Medium Irrigation	Capital Voted	289.72	
		<b>Sub Total</b>			<b>303.65</b>	
2015-16	1	II	Governor and Council of Ministers	Revenue Voted	1.70	
	2	IV	General Administration and Elections	Revenue charged	9.37	
	3	V	Revenue , Registration and Relief	Revenue voted	96.13	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	4,934.94	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Voted	322.50	
	6	X	Home Administration	Revenue Voted	328.30	
	7	XVIII	Housing	Loans Voted	185.06	
	8	XX	Labour and Employment	Capital Voted	2.72	
	9	XXIX	Forest, Science and Technology and Environment	Capital Voted	0.07	
		<b>Sub Total</b>			<b>5,880.79</b>	
2016-17	1	V	Revenue, Registration and Relief	Revenue Voted	130.87	
	2	V	Revenue, Registration and Relief	Capital Voted	3.04	
	3	VI	Excise Administration	Revenue voted	20.83	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue voted	4,334.47	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Voted	2.16	
	6	X	Home Administration	Revenue voted	1,040.21	
	7	XI	Roads and Buildings and Ports	Revenue Voted	56.66	
	8	XII	School Education	Revenue Voted	259.37	
	9	XVI	Medical and Health	Loans Voted	8.03	
	10	XX	Labour and Employment	Revenue voted	18.14	
	11	XXVII	Agriculture	Capital Voted	183.59	
	12	XXIX	Forest, Science and Technology and Environment	Revenue Voted	135.86	
	13	XXXI	Panchayat Raj	Revenue voted	252.57	
	14	XXXIV	Minor Irrigation	Revenue voted	12.29	

Year	Sl. No.	Grant No.	Grant/Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
	15	XXXV	Energy	Capital Voted	1,575.62	
	16	XXXVIII	Civil Supplies Administration	Capital Voted	0.58	
	17	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	742.99	
	18	IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	12,384.27	
	19	X	Home Administration	Revenue Charged	0.04	
			<b>Sub Total</b>		<b>21,161.59</b>	
2017-18	1	I	State Legislature	Revenue Voted	13.90	Not yet regularised
	2	I	State Legislature	Capital Voted	0.03	
	3	VI	Excise Administration	Revenue Voted	37.43	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	2,592.63	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	342.74	
	6	IX	Fiscal Administration, Planning, Surveys and Statistics	Capital Voted	341.07	
	7	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Voted	122.06	
	8	IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	22,787.11	
	9	X	Home Administration	Revenue Voted	958.49	
	10	XII	School Education	Revenue Voted	15.52	
	11	XXIX	Forest, Science and Technology and Environment	Revenue Voted	156.78	
	12	XXXI	Panchayat Raj	Revenue voted	803.51	
			<b>Sub Total</b>		<b>28,171.27</b>	
2018-19	1	V	Revenue, Registration and Relief	Capital Voted	3.06	Not yet regularised
	2	VI	Excise Administration	Revenue Voted	27.35	
	3	IX	Fiscal Administration, Planning, Surveys and Statistics	Public Debt	21,076.44	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Charged	794.72	
	5	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	3,990.45	
	6	X	Home Administration	Revenue Voted	773.25	
	7	XXI	Social Welfare	Loans Voted	1,500.00	
	8	XXII	Tribal Welfare	Loans Voted	900.00	
	9	XXIX	Forest, Science and Technology and Environment	Capital Voted	68.42	
			<b>Sub Total</b>		<b>29,133.69</b>	
2019-20	1	IV	General Administration and Elections	Revenue Voted	39.93	Not yet regularised
	2	V	Revenue, Registration and Relief	Revenue Voted	342.10	
	3	VI	Excise Administration	Revenue Voted	55.32	
	4	IX	Fiscal Administration, Planning, Surveys and Statistics	Revenue Voted	8,318.46	
	5	X	Home Administration	Revenue Voted	632.57	
	6	XI	Roads, Buildings and Ports	Revenue Voted	48.76	

Year	Sl. No.	Grant No.	Grant/Appropriation details	Nature	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation		
	7	XII	School Education	Revenue Voted	1,283.27			
	8	XIV	Technical Education	Revenue Voted	4.10			
	9	XVIII	Housing	Revenue Voted	101.09			
2019-20	10	XXIV	Forest, Science, Technology and Environment	Revenue Voted	8.84	Not yet regularised		
	11	V	Revenue, Registration and Relief	Capital Voted	0.00			
	12	VI	Excise Administration	Capital Voted	0.03			
	13	VIII	Transport Administration	Capital Voted	0.00			
	14	X	Home Administration	Capital Voted	5.87			
	15	XIV	Technical Education	Capital Voted	1.73			
	16	XX	Labour and Employment	Capital Voted	0.51			
	17	XXIII	Backward Classes Welfare	Capital Voted	1.73			
	18	XXVII	Agriculture	Capital Voted	17.37			
	19	XXVIII	Animal Husbandry and Fisheries	Capital Voted	1.68			
	20	XXIX	Forest, Science and Technology and Environment	Capital Voted	23.63			
	21	XXX	Co-operation	Capital Voted	0.00			
	22	XXXII	Rural Development	Capital Voted	24.36			
	23	XXXIX	Information Technology, Electronics and Communication	Capital Voted	35.03			
	24	XI	Roads, Buildings and Ports	Loans Voted	118.67			
	25	XVII	Municipal Administration and Urban Development	Loans Voted	65.51			
	26	XXVIII	Animal Husbandry and Fisheries	Loans Voted	84.41			
	27	XXXV	Energy	Loans Voted	109.37			
	28	XXXVI	Industries and Commerce	Loans Voted	48.47			
	29	V	Revenue, Registration and Relief	Revenue Charged	48.80			
	30	X	Home Administration	Revenue Charged	0.00			
	31	XXXI	Panchayat Raj	Revenue Charged	0.56			
	32	IX	Fiscal Administration, Planning, Surveys and Statistics	Loans Charged	35,474.26			
				<b>Sub Total</b>			<b>47,896.44</b>	
				<b>Grand Total</b>			<b>1,32,547.43</b>	

## Appendix 3.3

## Grants with savings of more than ₹1,000 crore

(Refer paragraph 3.4.3; page 89)

(₹ in crore)

Sl No.	Grant No.	Grant Name	Original	Supplementary	Total	Expenditure	Savings
<b>Revenue Voted</b>							
1	XVIII	Housing	7,584.17	0.08	7,584.25	515.70	7,068.55
2	XXI	Social Welfare	13,521.27	1,681.90	15,203.17	9,079.08	6,124.08
3	XXVII	Agriculture	18,221.39	154.41	18,375.80	13,691.84	4,683.96
4	XXII	Tribal Welfare	8,353.05	1,019.81	9,372.87	5,956.57	3,416.30
5	XXXII	Rural Development	9,816.62	1,042.16	10,858.79	7,465.11	3,393.67
6	XVII	Municipal Administration and Urban Development	3,834.25	2,158.24	5,992.50	4,043.60	1,948.90
7	XXIII	Backward Classes Welfare	4,356.82	72.46	4,429.28	2,980.34	1,448.94
8	V	Revenue, Registration and Relief	1,866.52	4,229.87	6,096.40	4,828.71	1,267.68
9	XVI	Medical and Health	4,949.38	1,541.80	6,491.18	5,333.12	1,158.06
10	XXXVI	Industries and Commerce	1,315.28	181.82	1,497.10	415.87	1,081.23
		<b>Total</b>	<b>73,818.75</b>	<b>12,082.55</b>	<b>85,901.34</b>	<b>54,309.94</b>	<b>31,591.37</b>
<b>Capital Voted</b>							
11	XVII	Municipal Administration and Urban Development	7,547.00	0.00	7,547.00	0.00	7,547.00
12	IX	Fiscal Administration, Planning, Surveys and	3,078.70	0.00	3,078.70	576.04	2,502.66
13	XXI	Social Welfare	2,259.91	24.92	2,284.83	112.41	2,172.41
14	XXII	Tribal Welfare	1,329.38	93.56	1,422.94	331.88	1,091.06
		<b>Total</b>	<b>14,214.99</b>	<b>1,148.48</b>	<b>14,333.47</b>	<b>1,020.33</b>	<b>13,313.13</b>
<b>Loans Voted</b>							
15	XXXIII	Major and Medium Irrigation	6,339.55	0.00	6,339.55	2,643.03	3,696.52
		<b>Total</b>	<b>6,339.55</b>	<b>0.00</b>	<b>6,339.55</b>	<b>2,643.03</b>	<b>3,696.52</b>
		<b>Grand Total</b>	<b>94,373.29</b>	<b>13,231.03</b>	<b>1,06,574.36</b>	<b>57,973.30</b>	<b>48,601.02</b>

## Appendix 4.1

**Year-wise pendency of AC bills**  
(Refer paragraph 4.7; page 118)

Year	Pay and Accounts Office (PAO)		Treasury		Total	
	No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)
2003-04	0	----	16	0.13	16	0.13
2004-05	10	1.58	13	0.03	23	1.61
2005-06	13	2.24	4	0.04	17	2.28
2006-07	14	1.59	4	0.03	18	1.62
2007-08	13	0.07	1	0.01	14	0.08
2008-09	18	3.85	0	----	18	3.85
2009-10	21	5.46	9	2.11	30	7.56
2010-11	16	2.35	73	4.46	89	6.82
2011-12	5	0.75	18	3.88	23	4.63
2012-13	13	0.57	23	0.40	36	0.97
2013-14	60	26.62	140	12.18	200	38.80
2014-15	18	12.23	184	27.57	202	39.81
2015-16	3	0.36	138	16.77	141	17.13
2016-17	6	0.05	88	10.32	94	10.38
2017-18	0	----	142	6.30	142	6.30
2018-19	12	0.60	196	6.79	208	7.39
2019-20	23	12.31	223	34.15	246	46.45
2020-21	137	15.40	277	61.32	414	76.72
<b>Total</b>	<b>382</b>	<b>86.03</b>	<b>1,549</b>	<b>186.49</b>	<b>1,931</b>	<b>272.53</b>



## Appendix 4.2

## Department-wise pendency of AC bills

(Refer paragraph 4.7; page 118)

S.No.	Name of the Department	Pay and Accounts Office (PAO)		Treasury		Total	
		No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)	No. of pending Bills	Amount (₹ in crore)
1	Revenue Department	---	---	955	128.55	955	128.55
2	Panchayat Raj & Rural Development	---	---	201	29.29	201	29.29
3	Office of the Inspector General of Police, Intelligence Department	3	9.60	---	---	3	9.60
4	High Court	15	---	---	---	15	9.52
5	School Education	---	---	79	6.57	79	6.57
6	Social Welfare	---	---	16	6.34	16	6.34
7	Planning Department	1	---	18	4.51	19	4.51
8	Agriculture & Co-Operation	---	---	24	3.95	24	3.95
9	Collectorate, Hyderabad District	2	---	---	---	2	3.71
10	Home Department	12	---	36	2.99	48	3.01
11	Greater Hyderabad Municipal Corporation (G.H.M.C) - Municipal Administration	5	---	---	---	5	1.86
12	Health, Medical & Family Welfare	---	---	57	1.70	57	1.70
13	Police Transport Organisation	1	---	---	---	1	1.25
14	Assistant Secretary, Law Department, Hyderabad	3	---	---	---	3	1.13
15	Women, Child, Disabled & Senior Citizens Welfare	---	---	36	0.84	36	0.84
16	Tribal Welfare	---	---	19	0.80	19	0.80
17	Information And Public Relations	3	---	---	---	3	0.55
18	Animal Husbandry, Dairy Development. & Fisheries	---	---	8	0.49	8	0.49
19	Police	85	---	---	---	85	0.24
20	Telangana State Level Police Recruitment Board	2	---	---	---	2	0.24
21	National Cadet Corps	18	---	---	---	18	0.24

22	General Administration (SU) Department	17		---	---	17	0.23
23	General Administration Department (GAD)	---		2	0.19	2	0.19
24	Protocol Department	6		---	---	6	0.12
25	Higher Education	---		35	0.08	35	0.08
26	Youth advancement, tourism & culture department	---		11	0.08	11	0.08
27	Backward Class Development	---		11	0.04	11	0.04
28	Law Department	---	---	8	0.03	8	0.03
29	Railway Police	3	0.02	---	---	3	0.02
30	Law Officers	---	---	9	0.01	9	0.01
31	Transport, ,Roads & Buildings	---	---	4	0.01	4	0.01
32	Consumer Affairs, Civil Supplies & Food	---	---	5	0.01	5	0.01
33	Labour Employment, Training & Factories	---	---	7	0.01	7	0.01
34	Minorities Welfare Department	---	---	4	0.01	4	0.01
35	Industries & Commerce Department	---	---	2	0.00	2	0.00
36	Legislature, Secretariat	2	0.00	---	---	2	0.00
37	Finance Department	---	---	2	0.00	2	0.00
38	Commissioner of Commercial Tax	1	0.00	---	---	1	0.00
39	Institute of Preventive Medicine	1	0.00	---	---	1	0.00
40	Animal Husbandry, Dairy Development. & Fisheries, Telangana Secretariat	2	0.00	---	---	2	0.00

## Appendix 4.3

## Cases where entire Receipts were booked under omnibus Minor Head - 800 in 2020-21

(Refer paragraph 4.9; page 123)

Sl. No.	Major Head	Major Head Description	Total Revenue Receipts (₹ in crore)	Revenue Receipts under Min Head 800 (₹ in crore)	Per cent
1	0056	Jails	0.09	0.09	100.00
2	0211	Family Welfare	0.12	0.12	100.00
3	0217	Urban Development	6.74	6.74	100.00
4	0235	Social Security and Welfare	2.89	2.89	100.00
5	0435	Other Agricultural Programmes	0.09	0.09	100.00
6	0506	Land Reforms	2.02	2.02	100.00
7	0801	Power	6.56	6.56	100.00
8	1053	Civil Aviation	4.45	4.45	100.00
9	1452	Tourism	0.82	0.82	100.00
10	1456	Civil Supplies	6.74	6.74	100.00
<b>TOTAL</b>			<b>30.52</b>	<b>30.52</b>	

## Appendix 4.4

## Cases where almost entire expenditure booked under omnibus Minor Head - 800 in 2020-21

(Refer paragraph 4.9; page 123)

Sl. No.	Major Head	Major Head Description	Total Expenditure (₹ in crore)	Expenditure in Minor Head (₹ in crore)	Per cent
1	5054	Capital Outlay on Roads and Bridges	1,150.97	1,323.78	115.01*
2	2810	New and Renewable Energy	25.45	25.45	100.00
3	2875	Other Industries	0.93	0.93	100.00
4	4401	Capital Outlay on Crop Husbandry	0.46	0.46	100.00
5	4405	Capital Outlay on Fisheries	4.12	4.12	100.00
<b>TOTAL</b>			<b>1,181.93</b>	<b>1,354.74</b>	

\*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: ₹ 1,323.78 crore; Minor Head 902: ₹(-)265.11 crore; Minor Head 337 Road works: ₹3.31 crore; Minor Head 796: ₹8.26 crore; Minor Head 786: ₹8.86 crore; Minor Head 001: ₹71.87 crore)

## Appendix 4.5

## Cases where more than 50 per cent of Receipts were booked under omnibus Minor Head - 800 for the year 2020-21

(Refer paragraph 4.9; page 124)

Sl. No.	Major Head	Major Head Description	Receipts under Major Head (₹ in crore)	Receipts under Minor Head-800 (₹ in crore)	Percentage
1	0702	Minor Irrigation	5.01	5.00	99.77
2	0515	Other Rural Development Programmes	3.49	3.48	99.64
3	0701	Medium Irrigation	2.13	2.10	98.63
4	0700	Major Irrigation	16.20	15.86	97.94
5	0425	Co-operation	5.47	5.33	97.47
6	0075	Miscellaneous General Services	1,253.65	1,200.51	95.76
7	1054	Roads and Bridges	24.36	23.27	95.53
8	0401	Crop Husbandry	17.16	15.90	92.67
9	0220	Information and Publicity	0.03	0.02	86.51
10	0049	Interest Receipts	33.52	25.64	76.49
11	0058	Stationery and Printing	0.42	0.32	74.49
12	0406	Forestry and Wild Life	27.37	20.11	73.46
13	0059	Public Works	4.16	2.54	61.12
14	0029	Land Revenue	0.50	0.26	51.76
		<b>Total</b>	<b>1,393.46</b>	<b>1,320.34</b>	

## Appendix 4.6

## Cases where more than 50 per cent of Expenditure was booked under omnibus Minor Head - 800 for the year 2020-21

(Refer paragraph 4.9; page 124)

Sl No.	Major Head	Major Head Description	Expenditure under Major Head (₹ in crore)	Expenditure under Minor Head-800 (₹ in crore)	Percentage
1	4070	Capital Outlay on Other Administrative Services	63.37	63.04	99.49
2	2851	Village and Small Industries	313.41	275.98	88.06
3	5475	Capital Outlay on Other General Economic Services	741.55	576.04	77.68
4	2801	Power	9,958.21	7,505.21	75.37
5	2401	Crop Husbandry	16,760.87	12,606.67	75.21
6	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	253.63	161.97	63.86
7	2501	Special Programmes for Rural Development	489.10	311.13	63.61
8	2245	Relief on account of Natural Calamities	3,651.11	2,314.77	63.40
		<b>Total</b>	<b>32,231.25</b>	<b>23,814.81</b>	

### Appendix 4.7

#### List of Major Heads in which receipts of ₹100 crore and above are not reconciled

(Refer paragraph 4.11; page 127)

Sl. No.	MH	Major Head Description	Unreconciled figure (₹ in crore)
1	0853	Non-ferrous Mining and Metallurgical Industries	3,457.39
2	0202	Education, Sports, Art and Culture	613.78
3	0028	Other Taxes on Income and Expenditure	510.99
4	0210	Medical and Public Health	246.46
		<b>TOTAL</b>	<b>4,828.62</b>

### Appendix 4.8

#### List of CCOs who have not reconciled expenditure of ₹100 crore and above

(Refer paragraph 4.11; page 127)

Sl. No.	CCO	CCO Designation	Unreconciled figure (₹ in crore)
1	05010	Commissioner for Relief – Head of Department (HoD)	3,672.15
2	17001	The Secretary, Municipal Administration & Urban Development (M A & U D) Department, Telangana Secretariat.	2,098.57
3	21002	The Commissioner, Social Welfare, D.S. Samkshema Bhavan.	1,119.21
4	22001	The Accounts Officer, O/o The Commissioner of Tribal Welfare, D.S. Samkshema Bhavan,	951.56
5	16001	The Deputy Secretary to Government,, Health, Medical and Welfare Department,	946.58
6	05002	Chief Commissioner, Land Administration	918.10
7	11001	Secretary, Transport, Roads and Buildings Department, Telangana State Secretariat	779.77
8	31003	Engineer-in-Chief, (Genl.&Pr) Erram Manzil colony Hyderabad, Erram Manjil.	668.35
9	16003	The Director of Health,,Government of Telangana.	582.29
10	11016	The Engineer-In-Chief, CRF, Office of The Engineer-In-Chief (R&B),,IV Floor, Erram Manzil.	576.85
11	21003	Secretary, Social Welfare Residential Educational Institutions Society.	548.19
12	16004	The Director, Family Welfare,, Government of Telangana.	536.05
13	13001	Secretary, Higher Education, Secretariat Department. – Head of Department (HoD)	534.87
14	34008	The Chief Engineer, Minor Irrigation, II Floor, Jalasoudha Building.	509.04
15	03002	The Registrar, Telangana High Court.	485.19
16	25002	The Commissioner, Women and Child Welfare.	456.47
17	13007	Director, Intermediate Education.	442.37
18	11014	The Chief Engineer, Rural Roads, Office of the Engineer-in-Chief(R&B).	409.92

Sl. No.	CCO	CCO Designation	Unreconciled figure (₹ in crore)
19	13004	Director of Collegiate Education.	403.28
20	10015	The Commissioner, Cyberabad Police.	398.01
21	18002	The Director, Weaker Section Housing.	363.23
22	36002	Commissioner of Industries.	356.19
23	33013	The Administrator-Cum-Chief Engineer, SRSP, Stage I, Sriramsagar Project, Stage-I.	320.76
24	33029	Chief Engineer (Projects), Mahaboobnagar, Vth Floor, Jalasoudha Building.	306.00
25	14002	Director, Technical Education.	273.64
26	22004	Secretary, Tribal Welfare Residential Educational Institutions Society.	219.81
27	07003	Commissioner, Commercial Taxes	214.25
28	27001	Secretary, Agriculture & Co-operation.	193.27
29	17004	Engineer-In-Chief, Public Health, Kasana Building,	174.34
30	31006	Chief Engineer, Rural Water Supply, Erra Manjil	172.87
31	10009	The IG of Police, Intelligence Branch.	166.45
32	33031	Chief Engineer, FMC (SRSP) & SYP, Karimnagar.	147.01
33	39001	Secretary, IT, Electronics and Communications Department.	143.98
34	33046	Chief Engineer, Projects, Adilabad.	143.85
35	19001	The Commissioner, Information and Public Relations.	139.29
36	33016	The Chief Engineer, Godavari Lift Irrigation Scheme.	135.37
37	12001	Secretary, Telangana Residential Educational Institution Society, TREIS.	128.12
38	33045	Chief Engineer ( Projects), Khammam.	123.13
39	16002	The Director, Medical Education.	119.37
40	10003	The DG & IG of Prisons.	115.72
41	33042	Commissioner, Planning And Development Of Godavari Basin.	101.98
		<b>TOTAL</b>	<b>21,095.45</b>

## Appendix 4.9

## List of Autonomous Bodies whose accounts are in arrears

(Refer paragraph 4.14; page 130)

Sl. No.	Name of the Office	Accounts to be received	Number of pending years
1	Integrated Tribal Development Agency, Bhadrachalam	2010-11 to 2020-21	11
2	Integrated Tribal Development Agency, Eturunagaram	2007-08 to 2020-21	14
3	Integrated Tribal Development Agency, Utnoor	2009-10 to 2020-21	12
4	Integrated Tribal Development Agency, Plain Areas, TS, Hyderabad	2014-15 to 2020-21	7
5	Telangana Building and Other construction Workers' Welfare Board	2019-20 and 2020-21	2
6	Metropolitan Legal Services Authority	2010-11 to 2020-21	11
7	Telangana State Legal Services Authority, Hyderabad	2018-19 to 2020-21	3
8	District Legal Services Authority, Adilabad	2017-18 to 2020-21	4
9	District Legal Services Authority, Karimnagar	2017-18 to 2020-21	4
10	District Legal Services Authority, Nizamabad	2015-16 to 2020-21	6
11	District Legal Services Authority, Mahabubnagar	2018-19 to 2020-21	3
12	City Civil Court Legal Services Authority, Hyderabad	2015-16 to 2020-21	6
13	District Legal Services Authority, Warangal	2017-18 to 2020-21	4
14	District Legal Services Authority, Medak	2017-18 to 2020-21	4
15	District Legal Services Authority, Ranga Reddy	2019-20 and 2020-21	2
16	Environment Protection Training and Research Institution	2019-20 and 2020-21	2
17	Telangana State Compensatory Afforestation Fund Management and Planning Authority	2018-19 to 2020-21	3
18	Hyderabad Metropolitan Development Authority	2020-21	1
19	Yadagirigutta Temple Development Authority	2019-20 and 2020-21	2
20	Vemulavada Temple Area Development Authority	2018-19 to 2020-21	3
21	Kakatiya Urban Development Authority	2013-14 to 2020-21	8
22	Hyderabad Metropolitan Water Supply and Sewerage Board	2010-11 to 2020-21	11
23	Stambhadri Urban Development Authority	2017-18 to 2020-21	4
24	Nizamabad Urban Development Authority	2017-18 to 2020-21	4
25	Siddipet Urban Development Authority	2017-18 to 2020-21	4
26	Satavahana Urban Development Authority	2017-18 to 2020-21	4
27	Telangana Vaidya Vidhana Parishad	2014-15 to 2020-21	7
28	Telangana State Khadi and Village Industries Board	2018-19 to 2020-21	3

## Appendix 4.10

## List of Companies in which investments as per Statement 19 of Finance Accounts is at difference in comparison to Annual Financial Statements of Companies

*(Refer paragraph 4.15; page 131)*

Sl. No.	Company	Investment of State Government as per Annual Financial Statements of Companies/ Corporations (₹ in crore)	Investment made by State Government as per Finance Accounts (₹ in crore)	Difference (₹ in crore)
1	The Singareni Collieries Company Limited	885.60	885.08	0.52
2	Telangana State Power Generation Corporation Limited	869.64	2,976.39	1,228.64
3	Southern Power Distribution Company of Telangana Limited	12,017.93	17,618.89	268.24
4	Northern Power Distribution Company of Telangana Limited	5,869.20		
5	Telangana Power Finance Corporation Limited	2.00	28.16	26.16
	<b>Total</b>	<b>19,644.37</b>	<b>21,058.52</b>	<b>1,864.15</b>



**Appendix 4.11**  
**Year-wise status of receipt of Explanatory Notes**  
*(Refer paragraph 4.17; page 132)*

Sl No	Name of the Department	2014-15		2015-16		2016-17		2017-18		2018-19		TOTAL	
		ENs to be received	ENs received	ENs to be received	ENs received	ENs to be received	ENs received	ENs to be received	ENs received	ENs to be received	ENs received	ENs to be received	ENs received
1	Finance	19	NIL	17	NIL	22	21	12	NIL	30	NIL	100	21
2	Agriculture and Cooperation	-	-	-	-	-	-	1	NIL	-	-	1	NIL
3	Consumer, Affairs, Food and Civil Supplies	-	-	-	-	1	1	-	-	-	-	1	1
4	Health, Medical and Family Welfare	-	-	-	-	1	NIL	-	-	-	-	1	NIL
5	Housing	1	1	-	-	-	-	-	-	-	-	1	1
6	Irrigation and Command Area Development	-	-	1	1	-	-	-	-	-	-	1	1
7	Municipal Administration and Urban Development	1	1	-	-	-	-	1	1	2	2	4	4
8	Panchayat Raj and Rural Development	2	NIL	1	NIL	1	NIL	-	-	1	NIL	5	NIL
9	Scheduled Castes Development Department	1	1	-	-	-	-	1	1	-	-	2	2
10	Women, Children, Disabled and Senior Citizens Welfare	-	-	1	NIL	-	-	-	-	-	-	1	NIL
11	Planning	-	-	-	-	-	-	-	-	1	NIL	1	NIL
12	Revenue	-	-	-	-	-	-	-	-	1	NIL	1	NIL
<b>Total</b>		<b>24</b>	<b>3</b>	<b>20</b>	<b>1</b>	<b>25</b>	<b>22</b>	<b>15</b>	<b>2</b>	<b>35</b>	<b>2</b>	<b>119</b>	<b>30</b>

## Appendix 5.1

## Statement showing list of Public Sector Undertakings (PSUs) of Telangana under audit jurisdiction of CAG and status of their annual accounts

(Refer paragraph 5.3; page 135)

Sl. No.	Name of the PSU	Accounts Finalized Up to	Year(s) Pending Finalisation	No. of years pending
<b>Power Sector PSUs</b>				
1	The Singareni Collieries Company Limited	2020-21	Nil	Nil
2	Telangana State Power Generation Corporation Limited	2020-21	Nil	Nil
3	Transmission Corporation of Telangana Limited	2019-20	2020-21	1
4	Southern Power Distribution Company of Telangana Limited	2020-21	Nil	Nil
5	Northern Power Distribution Company of Telangana Limited	2020-21	Nil	Nil
6	Telangana Power Finance Corporation Limited	2020-21	Nil	Nil
7	Telangana State Renewable Energy Development Corporation Limited	2017-18	2018-21	3
8#	Andhra Pradesh Tribal Power Corporation Limited	2016-17	2017-21	4
<b>Non-Power Sector PSUs</b>				
9	Hyderabad Growth Corridor Limited	2017-18	2018-21	3
10	Hyderabad Metro Rail Limited	2015-16	2016-21	5
11	Hyderabad Road Development Corporation Limited	2019-20	2020-21	1
12	Musi Riverfront Development Corporation Limited	2019-20	2020-21	1
13	Telangana Fiber Grid Corporation Limited	2018-19	2019-21	2
14	Telangana Industrial Health Clinic Limited	2020-21	Nil	Nil
15	Telangana Overseas Manpower Company Limited	2019-20	2020-21	1
16	Telangana State Forest Development Corporation Limited	2017-18	2018-21	3
17	Telangana State Housing Corporation Limited.	FN (10-09-2015)	2015-21	6
18	Telangana State Minorities Finance Corporation	2018-19	2019-21	2
19	Telangana State Seeds Development Corporation Limited	2018-19	2019-21	2
20	T-works Foundation	2019-20	2020-21	1
21	Telangana State Water Resources Infrastructure Development Corporation Limited	2018-19	2019-21	2
22	Telangana Life Sciences Infrastructure Development Limited	FN (11-05-2018)	2018-21	3
23	Wehub Foundation	FN (30-08-2018)	2018-21	3
24	Telangana Rashtra Rythu Samanvaya Samithi	2019-20	2020-21	1
25	Damodhara Minerals Private Limited	2020-21	Nil	Nil
26	Telangana Rajiv Swagruha Corporation Limited	FN(01-03-2018)	2018-21	3
27	The Nizam Sugars Limited	2019-20	2020-21	1
28	Telangana State Road Transport Corporation	FN (DoI: 27 Apr 2016)	2016-21	5
29	Telangana State Technology Services Limited	2019-20	2020-21	1
30	Hyderabad Airport Metro Limited	FN (DoI: 04 Nov 2015)	2018-21	3
31	Bio Tech Hub Limited	FN (DoI: 02 Jul 2020)	2020-21	1
32	Kaleshwaram Irrigation Project Corporation Limited	2019-20	2020-21	1
33	Maheshwaram Science Park Limited	2017-18	2018-21	3
34	Telangana Drinking Water Supply Corporation Limited.	2017-18	2018-21	3

Sl. No.	Name of the PSU	Accounts Finalized Up to	Year(s) Pending Finalisation	No. of years pending
35	Telangana State Agro Industries Development Corporation Limited	2017-18	2018-21	3
36	Telangana State Christian Minorities Finance Corporation	FN (DoI: 13 Mar 2015)	2015-21	6
37	Telangana State Civil Supplies Corporation Limited	2015-16	2016-21	5
38	Telangana State Film Development Corporation Limited	2019-20	2020-21	1
39	Telangana State Handicrafts Development Corporation Limited	2015-16	2016-21	5
40	Telangana State Horticulture Development Corporation Limited	2019-20	2020-21	1
41	Telangana State Irrigation Development Corporation Limited	2019-20	2020-21	1
42	Telangana State Leather Industries Promotion Corporation Limited	2015-16	2016-21	5
43	Telangana State Most Backward Classes Development Corporation	2018-19	2019-21	2
44	Telangana State Trade Promotion Corporation Limited	2016-17	2017-18	4
45	Telangana Water Resources Development Corporation Limited	2019-20	2020-21	1
46	Telangana Urban Finance and Infrastructure Development Corporation Limited	2017-18	2018-21	3
47	Zaheerabad NIMZ Limited	2017-18	2018-21	3
48	Photonics Valley Corporation	2018-19	2019-21	2
49	Telangana Powerloom & Textile Development Corporation Limited	FN (DoI: 19 Jun 2018)	2018-21	3
50	Telangana Handloom Development Corporation Limited	FN (DoI: 19 Jun 2018)	2018-21	3
51#	Infrastructure Corporation of Andhra Pradesh Limited	2018-19	2019-21	2
52	e-City Manufacturing Cluster Limited	2016-17	2017-21	4
53	Fab City SPV (India) Private Limited	2017-18	2018-21	3
54	Hyderabad Pharma City Limited	2017-18	2018-21	3
55	Pashamylaram Textiles Park	2014-15	2015-21	6
56	Telangana State Industrial Development Corporation Limited	FN (DoI: 18 Nov 2014)	2014-21	7
57	Telangana State Industrial Infrastructure Corporation Limited	2016-17	2017-21	4
58	Telangana State Mineral Development Corporation Limited	2019-20	2020-21	1
59	Telangana State Tourism Development Corporation Limited	2015-16	2016-21	5
60	Telangana State Financial Corporation	FN (DoI: 31 Aug 2015)	2015-21	6
61	Telangana State Warehousing Corporation	FN (DoI: 26 Sep 2015)	2015-21	6
62	Telangana State Aviation Corporation Limited	FN (DoI: 15 May 2015)	2015-21	6
63	Telangana State Beverages Corporation Limited	2017-18	2018-21	3
64	Telangana State Police Housing Corporation Limited	2018-19	2019-21	2
65	Karimnagar Smart City Corporation Limited	FN (DoI: 09 Sep 2015)	2016-21	5
66	Greater Warangal Smart City Corporation Limited	FN (DoI: 18 Aug 2016)	2016-21	5
<b>Inactive PSUs</b>				
#67	A.P Small Scale Industrial Development Corporation Limited	2001-02	2002-21	19
#68	Andhra Pradesh Essential Commodities Corporation Limited	2013-14 (14M)	2014-21	7
#69	Allwyn Auto Limited	1994-95	1995-2021	26
#70	Allwyn Watches Limited	1998-99	1999-2021	22
#71	Andhra Pradesh Automobile Tyres & Tubes Limited	1992-93	1993-2021	28
#72	Andhra Pradesh Electronics Development Corporation Limited	2002-03	2003-21	18
#73	Andhra Pradesh Steels Limited	1991-92	1992-2021	29
#74	Apronix Communications Limited	NA	NA	NA
#75	Golkonda Abrasives Limited	1997-98	1998-2021	23

Sl. No.	Name of the PSU	Accounts Finalized Up to	Year(s) Pending Finalisation	No. of years pending
#76	Hyderabad Chemicals and Fertilizers Limited	1984-85	1985-2021	36
#77	Krishi Engineering Limited	1984-85	1985-2021	35
#78	Marine and Communication Electronics (India) Limited	1992-93	1993-2021	28
#79	PJ Chemicals Limited	1989-90	1990-2021	31
#80	Republic Forge Company Limited	1991-92	1992-2021	29
#81	Vidyut Steels Limited	1985-86	1986-2021	34
82	TSMDC-SCCL Suliyari Coal Company Limited	FN (01-07-2013)	2013-21	8

# Companies are under demerger

FN: First Accounts Not Received  
DoI: Date of Incorporation of PSU

## Appendix 5.2

## Statement showing the Budgetary support provided to PSUs

during the years 2018-19 to 2020-21

(Reference to paragraph 5.5.1 and 5.5.3, page 137 and page 139)

Sl. No.	Name of the PSU	Year upto which accounts finalised	Year of Outgo	Equity Capital outgo (i)	Loans given (ii)	Grants/ Subsidy provided (iii)	Total Outgo (i+ii+iii)
1	Southern Power Distribution Company of Telangana Limited	2020-21	2018-19	1,679.99	0.00	1,542.46	3,222.45
2	Northern Power Distribution Company of Telangana Limited	2020-21	2018-19	720.00	0.00	3,500.68	4,220.68
3	Telangana State Renewable Energy Development Corporation Ltd	2017-18	2018-19	0.00	0.00	9.08	9.08
4	Hyderabad Growth Corridor Limited	2017-18	2018-19	0.00	0.00	121.25	121.25
5	Hyderabad Metro Rail Limited	2015-16	2018-19	0.00	50.00	0.00	50.00
6	Hyderabad Road Development Corporation Limited	2019-20	2018-19	0.00	0.00	237.50	237.50
7	Telangana Fiber Grid Corporation Limited	2018-19	2018-19	0.00	0.00	6.39	6.39
8	Telangana Industrial Health Clinic Limited	2020-21	2018-19	4.53	1.62	0.00	6.15
9	Telangana Overseas Manpower Company Limited	2019-20	2018-19	0.00	0.08	0.00	0.08
10	Telangana State Housing Corporation Limited	FN	2018-19	0.00	2,225.00	950.00	3,175.00
11	Telangana State Minorities Finance Corporation Limited	2018-19	2018-19	0.00	0.00	53.51	53.51
12	Telangana State Seeds Development Corporation Limited	2018-19	2018-19	0.00	0.00	38.25	38.25
13	T-works Foundation	2019-20	2018-19	0.00	0.00	1.61	1.61
14	Hyderabad Airport Metro Limited	FN	2018-19	0.38	0.00	0.00	0.38
15	Telangana State Water Resources Infrastructure Development Corporation Limited	2018-19	2018-19	0.50	0.50	427.81	428.81
16	Telangana Rashtra Rythu Samanvaya Samithi	2019-20	2018-19	0.00	0.01	2.45	2.46

17	Telangana Rajiv Swagruha Corporation Limited	FN	2018-19	0.05	0.00	0.00	0.05
18	Telangana State Road Transport Corporation	FN	2018-19	0.00	364.33	161.68	526.01
<b>Total Outgo for the year 2018-19</b>							<b>12,099.66</b>
1	Southern Power Distribution Company of Telangana Limited	2020-21	2019-20	1,400.00	0.00	1,172.00	2,572.00
2	Northern Power Distribution Company of Telangana Limited	2020-21	2019-20	600.00	0.00	3,569.39	4,169.39
3	Telangana State Renewable Energy Development Corporation Ltd	2017-18	2019-20	0.00	0.00	8.78	8.78
4	Hyderabad Metro Rail Limited	2015-16	2019-20	0.00	95.00	0.00	95.00
5	Hyderabad Road Development Corporation Limited	2019-20	2019-20	0.00	0.00	50.00	50.00
6	Telangana Fiber Grid Corporation Limited	2018-19	2019-20	0.00	0.00	2.76	2.76
7	Telangana Industrial Health Clinic Limited	2020-21	2019-20	2.50	0.00	0.00	2.50
8	Telangana Overseas Manpower Company Limited	2019-20	2019-20	0.00	0.19	0.00	0.19
9	Telangana State Housing Corporation Limited.	FN	2019-20	0.00	1,519.76	653.48	2,173.24
10	Telangana State Minorities Finance Corporation Limited	2018-19	2019-20	0.00	0.00	5.37	5.37
11	Telangana State Seeds Development Corporation Limited	2018-19	2019-20	0.00	0.00	40.74	40.74
12	T-works Foundation	2019-20	2019-20	0.00	0.00	1.32	1.32
13	Wehub Foundation	FN	2019-20	0.00	0.00	2.81	2.81
14	Telangana Rashtra Rythu Samanvaya Samithi	2019-20	2019-20	0.00	0.00	0.05	0.05
15	Telangana State Road Transport Corporation	FN	2019-20	0.00	155.00	460.80	615.80
<b>Total Outgo for the year 2019-20</b>							<b>9,739.95</b>
1	Southern Power Distribution Company of Telangana Limited	2020-21	2020-21	0.00	0.00	1,397.50	1,397.50
2	Northern Power Distribution Company of Telangana Limited	2020-21	2020-21	0.00	0.00	4,254.15	4,254.15

3	Telangana Power Finance Corporation Limited	2020-21	2020-21	1.95	0.00	0.00	1.95
4	Telangana State Renewable Energy Development Corporation Limited	2017-18	2020-21	0.00	0.00	9.74	9.74
5	Hyderabad Metro Rail Limited	2015-16	2020-21	0.00	20.00	0.00	20.00
6	Hyderabad Road Development Corporation Limited	2019-20	2020-21	0.00	0.00	50.00	50.00
7	Telangana Fiber Grid Corporation Limited	2018-19	2020-21	0.00	0.00	0.60	0.60
8	Telangana Industrial Health Clinic Limited	2020-21	2020-21	0.00	0.00	10.00	10.00
9	Telangana State Housing Corporation Limited	FN	2020-21	0.00	2,461.06	162.10	2,623.16
10	Telangana State Minorities Finance Corporation Limited	2018-19	2020-21	0.00	0.00	24.68	24.68
11	Telangana State Seeds Development Corporation Limited	2018-19	2020-21	0.00	0.00	57.05	57.05
12	T-works Foundation	2019-20	2020-21	0.00	0.00	0.16	0.16
13	Telangana State Water Resources Infrastructure Development Corporation Limited	2018-19	2020-21	0.00	0.00	1,221.41	1,221.41
14	Wehub Foundation	FN	2020-21	0.00	0.00	3.00	3.00
15	Bio Tech Hub Limited	FN	2020-21	0.01	0.00	0.00	0.01
16	Telangana State Road Transport Corporation	FN	2020-21	0.00	270.29	603.69	873.98
<b>Total outgo for the year 2020-21</b>							<b>10,547.39</b>

FN: First Accounts Not Received

## Appendix 5.3

## Statement showing list of PSUs having Negative Net Worth as on 31 March 2021

(Reference to paragraph 5.7.2, page 142)

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Net Worth	Paid-Up Capital
<b>Power Sector PSUs</b>			
1	Southern Power Distribution Company of Telangana Limited	(-)21,537.41	12,017.93
2	Northern Power Distribution Company of Telangana Limited	(-)9,557.68	5,869.20
<b>Non Power Sector PSUs</b>			
3	Hyderabad Growth Corridor Limited	(-)3.85	0.15
4	Hyderabad Metro Rail Limited	(-)2,374.84	0.56
5	Telangana State Housing Corporation Limited.	(-)7,101.80	0.25
6	T-works Foundation	(-)1.49	0.00
7	Telangana Life Sciences Infrastructure Development Limited	(-)0.01	0.01
8	Wehub Foundation	(-)6.65	0.00
9	Telangana Rashtra Rythu Samanvaya Samithi	(-)1.22	0.00
10	Damodhara Minerals Private Limited	(-)0.08	0.04
11	Telangana Rajiv Swagruha Corporation Limited	(-)541.34	0.05
12	The Nizam Sugars Limited	(-)218.94	34.00
13	Telangana State Road Transport Corporation	(-)7,797.02	530.97
14	Hyderabad Airport Metro Limited	(-)0.43	0.38
15	Bio Tech Hub Limited	0.00	0.01
	<b>For 15 PSUs (Net worth completely eroded)</b>	<b>(-)49,142.76</b>	<b>18,453.55</b>



## Appendix 5.4

**Statement showing Return on Equity of PSUs as on 31 March 2021**  
*(Reference to paragraph 5.9.1.1, pages 144 and 145)*

(Figures in Columns 3, 4, 6, 7, 9 and 10 are in ₹ crore)

Sl. No.	Sector & Name of the PSU	Year												
		2018-19			2019-20			2020-21			ROE (in %)	ROE (in %)		
		PAT	Shareholders Fund	ROE (in %)	PAT	Shareholders Fund	ROE (in %)	PAT	Shareholders Fund	ROE (in %)				
3	4	5	6	7	8	9	10	11						
	<b>2</b>													
<b>Power Sector PSUs</b>														
1	The Singareni Collieries Company Limited	1,822.91	7,557.87	24.12	993.86	8,342.78	11.91	272.64	6,756.14	4.04				
2	Telangana State Power Generation Corporation Limited	106.10	1,511.57	7.02	121.69	1,633.26	7.45	168.80	1,802.06	9.37				
3	Transmission Corporation of Telangana Limited	258.67	935.07	27.66	259.13	1,447.18	17.91	206.77	1,394.28	14.83				
4	Southern Power Distribution Company of Telangana Limited	(-4,967.27)	(-13,744.37)	-	(-4,940.25)	(-17,291.45)	-	(-4,622.60)	(-21,537.41)	21.46				
5	Northern Power Distribution Company of Telangana Limited	(-3,051.43)	(-6,599.97)	-	(-1,116.30)	(-7,114.41)	-	(-2,440.36)	(-9,557.68)	25.53				
6	Telangana Power Finance Corporation Limited	0.00	0.05	0.00	0.00	0.05	0.00	0.00	2.00	0.00				
7	Telangana State Renewable Energy Development Corporation Limited	(-0.05)	(-2.04)	-	0.48	(-1.26)	-	1.11	3.96	28.03				
	<b>Total (A)</b>	<b>(-5,831.07)</b>	<b>(-10,341.82)</b>	<b>-</b>	<b>(-4,681.39)</b>	<b>(-12,983.85)</b>	<b>-</b>	<b>(-6,413.64)</b>	<b>(-21,136.65)</b>					
<b>Non-Power Sector PSUs</b>														
8	Hyderabad Growth Corridor Limited	(-0.11)	(-3.90)	-	0.03	(-14.30)	-	0.02	(-3.85)	(-0.52)				
9	Hyderabad Metro Rail Limited	(-169.54)	(-2,085.17)	-	(-193.18)	(-2,278.35)	-	(-96.46)	(-2,374.84)	4.06				
10	Hyderabad Road Development Corporation Limited	(-2.24)	(-1.24)	-	1.61	0.37	435.14	1.53	2.53	60.47				
11	Telangana Fiber Grid Corporation Limited	(-1.51)	(-1.70)	-	(-3.63)	(-5.33)	-	8.97	8.98	99.89				
12	Telangana Industrial Health Clinic Limited	(-1.24)	5.55	-	(-1.55)	6.50	(-23.85)	(-0.71)	5.80	(-12.24)				

Sl. No.	Sector & Name of the PSU	Year											
		2018-19			2019-20			2020-21					
		PAT	Shareholders Fund	ROE (in %)	PAT	Shareholders Fund	ROE (in %)	PAT	Shareholders Fund	ROE (in %)	PAT	Shareholders Fund	ROE (in %)
3	4	5	6	7	8	9	10	11					
1	2												
13	Telangana Overseas Manpower Company Limited	(-30.34)	(-30.79)	-	(-0.12)	1.11	-	(-0.05)	1.06	(-4.72)			
14	Telangana State Forest Development Corporation Limited	47.36	222.80	21.26	51.34	258.74	19.84	51.83	295.02	17.57			
15	Telangana State Housing Corporation Limited	(-319.50)	(-3,557.43)	-	(-529.67)	(-3,820.70)	-	(-733.15)	(-7,101.80)	10.32			
16	Telangana State Minorities Finance Corporation	1.08	44.91	2.40	49.18	4.89	-	5.36	54.54	(-142.93)			
17	Telangana State Seeds Development Corporation Limited	0.68	2.91	23.37	1.21	4.12	29.37	0.99	5.23	18.93			
18	T-works Foundation	0.28	0.27	103.70	(-0.22)	0.05	(-440.00)	(-1.54)	(-1.49)	103.36			
19	Telangana State Water Resources Infrastructure Development Corporation Limited	(-30.08)	0.42	(-19.05)	(-0.09)	0.83	(-10.84)	(-0.62)	0.20	(-310.00)			
20	Wehub Foundation	(-30.19)	(-30.19)	100.00	1.33	0.95	140.00	(-3.37)	(-6.65)	50.68			
21	Telangana Rashtra Rythu Samanvaya Samithi	(-1.92)	(-1.92)	100.00	(-0.21)	(-2.13)	9.86	(-1.22)	(-1.22)	100.00			
22	Damodhara Minerals Private Limited	(-30.01)	(-30.07)	14.29	(-0.01)	(-0.07)	14.29	(-0.01)	(-0.08)	12.50			
23	Telangana Rajiv Swagraha Corporation Limited	(-38.79)	(-441.08)	-	(-42.36)	(-507.05)	-	(-66.27)	(-541.34)	12.24			
24	The Nizam Sugars Limited	(-30.04)	(-213.23)	-	(-6.09)	(-219.32)	-	0.38	(-218.94)	(-10.17)			
25	Telangana State Road Transport Corporation	(-928.66)	(-4,439.99)	-	(-1,002.02)	(-5,442.01)	-	(-2,329.23)	(-7,797.02)	29.87			
26	Telangana State Technology Services Limited	12.43	35.53	34.98	23.06	58.59	39.36	10.23	68.82	14.86			
27	Musi Riverfront Development Corporation Limited		1.00		0.00	1.00		0.00	1.00	0.00			
28	Telangana Life Sciences Infrastructure Development Limited							(-0.02)	(-0.01)	200.00			
29	Hyderabad Airport Metro Limited	(-30.01)	0.37		(-0.79)	(-0.42)		(-0.01)	(-0.43)	2.33			
30	Bio Tech Hub Limited							(-0.01)	0.00	NA			
	<b>Total (B)</b>	<b>(-1,402.35)</b>	<b>(-10,432.95)</b>	<b>-</b>	<b>(-1,698.30)</b>	<b>(-11,908.24)</b>	<b>-</b>	<b>(-3,153.36)</b>	<b>(-17,604.49)</b>				
	<b>Grand Total (A+B)</b>	<b>(-7,233.42)</b>	<b>(-20,774.77)</b>	<b>-</b>	<b>(-6,379.69)</b>	<b>(-24,892.09)</b>	<b>-</b>	<b>(-9,567.00)</b>	<b>(-38,741.14)</b>				

**Appendix 5.5**  
**Statement showing Return on Capital Employed of PSUs as on 31 March 2021**  
*(Reference to paragraph 5.9.1.2, page 145)*

(Figures in Columns 3, 4, 6, 7, 9 and 10 are in ₹ crore)

Sl. No.	Sector & Name of the PSU	2018-19		2019-20		2020-21		ROC (in %)		
		EBIT	Capital Employed	EBIT	Capital Employed	EBIT	Capital Employed			
1	2	3	4	5	6	7	8	9	10	11
<b>Power Sector PSUs</b>										
1	Singareni Collieries Company Limited	4,116.72	11,400.95	36.11	4,061.85	12,199.98	33.29	1,723.45	10,753.23	16.03
2	Telangana State Power Generation Corporation Limited	2,109.39	20,090.87	10.50	2,477.14	23,539.76	10.52	2,990.02	26,465.95	11.30
3	Transmission Corporation of Telangana Limited	901.74	7,806.79	11.55	1,340.72	9,670.81	13.86	1,237.37	10,580.92	11.69
4	Southern Power Distribution Company of Telangana Limited	(-3,983.01)	(-5,541.67)	71.87	(-3,970.95)	(-7,703.93)	51.54	(-2,717.14)	(-5,844.04)	46.49
5	Northern Power Distribution Company of Telangana Limited	(-2,524.36)	(-3,043.70)	82.94	(-489.57)	(-3,548.74)	13.06	(-1,745.65)	(-425.66)	410.10
6	Telangana Power Finance Corporation Limited	0.00	3,363.21	0.00	0	3,008.15	0.00	0.00	2,924.00	0.00
7	Telangana State Renewable Energy Development Corporation Limited	1.54	(-2.04)	(-75.49)	1.89	(-1.26)	(-150.00)	3.46	3.96	87.37
<b>Total (A)</b>		<b>622.02</b>	<b>34,074.41</b>	<b>1.83</b>	<b>3,421.08</b>	<b>37,164.77</b>	<b>9.21</b>	<b>1,491.51</b>	<b>44,458.36</b>	<b>3.35</b>
<b>Non-Power Sector PSUs</b>										
8	Hyderabad Growth Corridor Limited	(-0.11)	6,869.89	0.00	0.03	6,859.50	0.00	0.02	7,100.44	0.00
9	Hyderabad Metro Rail Limited	(-169.54)	333.35	(-50.86)	(-180.48)	366.34	(-49.27)	(-67.03)	261.71	(-25.61)
10	Hyderabad Road Development Corporation Limited	(-2.24)	(-1.24)	180.65	2.11	0.37	570.27	1.53	2.53	60.47

Sl. No.	Sector & Name of the PSU	2018-19			2019-20			2020-21		
		EBIT	Capital Employed	ROC (in %)	EBIT	Capital Employed	ROC (in %)	EBIT	Capital Employed	ROC (in %)
1	2	3	4	5	6	7	8	9	10	11
11	Musi Riverfront Development Corporation Limited	0.00	1.00	0.00	0.00	1.00	0.00	0.00	33.50	0.00
12	Telangana Fiber Grid Corporation Limited	(-2.17)	(-1.70)	127.65	(-3.63)	(-5.33)	68.11	12.42	97.52	12.74
13	Telangana Industrial Health Clinic Limited	(-1.24)	7.17	(-17.29)	(-1.53)	8.12	(-18.84)	(-0.71)	7.42	(-9.57)
14	Telangana Overseas Manpower Company Limited	(-0.25)	1.77	(-14.12)	(-0.12)	1.53	(-7.84)	(-0.05)	1.48	(-3.38)
15	Telangana State Forest Development Corporation Limited	49.88	223.80	22.29	55.46	259.74	21.35	57.22	296.12	19.32
16	Telangana State Housing Corporation Limited	(-279.69)	962.95	(-29.05)	(-506.94)	1,960.13	(-25.86)	(-714.09)	889.03	(-80.32)
17	Telangana State Minorities Finance Corporation	1.08	49.10	2.20	3.06	53.37	5.73	5.36	58.73	9.13
18	Telangana State Seeds Development Corporation Limited	1.03	2.91	35.40	1.76	4.12	42.72	1.46	5.23	27.92
19	T-works Foundation	0.28	0.27	103.70	(-0.22)	0.05	(-440.00)	(-1.54)	0.51	(-301.96)
20	Telangana State Water Resources Infrastructure Development Corporation Limited	(-0.08)	5,009.58	0.00	(-0.09)	9,565.20	0.00	(-0.62)	11,810.02	(-0.01)
21	Telangana Life Sciences Infrastructure Development Limited							(-0.02)	(-0.01)	200.00
22	Wehub Foundation	(-0.19)	(-0.04)	475.00	1.33	4.81	27.65	(-3.37)	(-0.53)	635.85
23	Telangana Rashtra Rythu Samanvaya Samithi	(-1.92)	2.20	(-87.27)	(-0.21)	2.04	(-10.29)	(-1.22)	3.91	(-31.20)
24	Damodhara Minerals Private Limited	(-0.01)	(-0.07)	14.29	(-0.01)	(-0.07)	14.29	(-0.01)	(-0.08)	12.50
25	Telangana Rajiv Swagraha Corporation Limited	8.63	(-441.08)	(-1.96)	(-4.60)	(-507.05)	0.91	(-66.27)	(-541.34)	12.24
26	The Nizam Sugars Limited	6.79	(-157.28)	(-4.32)	0.74	(-163.37)	(-0.45)	0.38	(-162.99)	(-0.23)

Sl. No.	Sector & Name of the PSU	2018-19			2019-20			2020-21		
		EBIT	Capital Employed	ROC ( in %)	EBIT	Capital Employed	ROC ( in %)	EBIT	Capital Employed	ROC ( in %)
1	2	3	4	5	6	7	8	9	10	11
27	Telangana State Road Transport Corporation	(-)742.96	(-)1,205.28	61.64	(-)808.45	(-)1,885.33	42.88	(-)2,111.72	(-)4,201.66	50.26
28	Telangana State Technology Services Limited	17.53	35.53	49.34	30.91	58.59	52.76	14.42	68.82	20.95
29	Hyderabad Airport Metro Limited	(-)0.01	0.37	(-)2.70	(-)0.79	(-)0.42	188.10	(-)0.01	(-)0.43	2.33
30	Bio Tech Hub Limited							(-)0.01	0.00	
	<b>Total ( B)</b>	<b>(-)1,115.19</b>	<b>11,693.20</b>	<b>(-)9.54</b>	<b>(-)1,411.67</b>	<b>16,583.34</b>	<b>(-)8.51</b>	<b>(-)2,873.86</b>	<b>15,729.93</b>	<b>(-)18.27</b>
	<b>Grand Total (A+B)</b>	<b>(-)493.17</b>	<b>45,767.61</b>	<b>(-)1.08</b>	<b>2,009.41</b>	<b>53,748.11</b>	<b>3.74</b>	<b>(-)1,382.35</b>	<b>60,188.29</b>	<b>(-)2.30</b>

## Appendix 5.6

## Rate of Real Return on Investment on historical cost basis

(Reference to paragraph 5.9.1.3, page 147)

(₹ in crore)

Financial year	Investment on historical cost basis in the form of Equity and Grants & Subsidies and Interest Free Loans				Total Earnings/ Losses for the year	Rate of Real Return on Investment (in per cent)
	State	Central	Others	Total		
<b>Power</b>						
2014-15	11,316.33	858.73	81.76	12,256.82	(-1,905.38)	(-)15.55
2015-16	15,806.00	900.52	175.76	16,882.28	(-2,319.77)	(-)13.74
2016-17	22,485.88	933.07	263.03	23,681.98	(-5,408.40)	(-)22.84
2017-18	32,081.54	997.62	440.40	33,519.56	(-3,926.81)	(-)11.71
2018-19	44,410.59	1,715.80	490.85	46,617.24	(-5,831.07)	(-)12.51
2019-20	51,160.76	2,175.47	490.85	53,827.08	(-4,681.39)	(-)8.70
2020-21	56,824.10	2,309.19	517.85	59,651.14	(-6,413.64)	(-)10.75
<b>Non- Power</b>						
2014-15	1,799.24	0.00	0.90	1,800.14	(-)359.38	(-)19.96
2015-16	2,274.09	0.21	0.90	2,275.20	(-)427.23	(-)18.78
2016-17	3,860.66	25.66	237.39	4,123.71	(-)891.69	(-)21.62
2017-18	4,942.94	216.45	237.39	5,396.78	(-)1,032.76	(-)19.14
2018-19	7,363.15	580.09	288.34	8,231.58	(-)1,402.35	(-)17.04
2019-20	8,835.51	812.13	288.48	9,936.12	(-)1,698.30	(-)17.09
2020-21	11,258.49	890.06	540.67	12,689.22	(-)3,153.36	(-)24.85
<b>Total</b>						
2014-15	13,115.57	858.73	82.66	14,056.96	(-)2,264.76	(-)16.11
2015-16	18,080.09	900.73	176.66	19,157.48	(-)2,747.00	(-)14.34
2016-17	26,346.54	958.73	500.42	27,805.69	(-)6,300.09	(-)22.66
2017-18	37,024.48	1,214.07	677.79	38,916.34	(-)4,959.57	(-)12.74
2018-19	51,773.74	2,295.89	779.19	54,848.82	(-)7,233.42	(-)13.19
2019-20	59,996.27	2,987.60	779.33	63,763.20	(-)6,379.69	(-)10.01
2020-21	68,082.59	3,199.25	1,058.52	72,340.36	(-)9,567.00	(-)13.22

**Appendix 5.7**  
**RoRR on the basis of the Present Value of Investment**  
*(Reference to paragraph 5.9.1.3, page 148)*

(₹ in crore)

Financial year	Opening Balance of Present Value of Investment	Investment on historical cost basis in the form of Equity and Grants and Subsidies				Total Investment at the end of the year	Average rate of interest on government borrowings (in %)	Minimum expected return to recover cost of funds for the year	Present value of total investment at the end of the year	Total Earnings/Losses for the year	Rate of Real Return on the basis of the PV of Investment
		Equity	Interest free loans	Subsidies / Grants	Total						
i	ii	iii	iv	(v) = (ii+ iii+iv)	vi=(i+v)	vii	viii=(vi*vii)/100	ix= (vi+ viii)	x	xi	
<b>Power Sector</b>											
2014-15	0.00	8,625.20	0.00	3,631.62	12,256.82	7.00	857.98	13,114.80	(-1,905.38)	(-14.53)	
2015-16	13,114.80	523.59	0.00	4,101.87	17,740.26	8.50	1,507.92	19,248.18	(-2,319.77)	(-12.05)	
2016-17	19,248.18	2,262.61	0.00	4,537.09	26,047.88	7.40	1,927.54	27,975.42	(-5,408.40)	(-19.33)	
2017-18	27,975.42	5,344.45	0.00	4,493.13	37,813.00	7.21	2,726.32	40,539.32	(-3,926.81)	(-9.69)	
2018-19	40,539.32	7,276.83	0.00	5,820.85	53,637.00	6.94	3,722.41	57,359.41	(-5,831.07)	(-10.17)	
2019-20	57,359.41	2,000.00	0.00	5,209.84	64,569.25	6.70	4,326.14	68,895.39	(-4,681.39)	(-6.79)	
2020-21	68,895.39	1.95	0.00	5,822.11	74,719.45	6.60	4,931.48	79,650.93	(-6,413.64)	(-8.05)	
<b>Non-Power Sector</b>											
2014-15	0.00	34.76	1,765.38	0.00	1,800.14	7.00	126.01	1,926.15	(-359.38)	(-18.66)	
2015-16	1,926.15	96.13	235.66	143.27	475.06	8.50	204.10	2,605.31	(-427.23)	(-16.40)	
2016-17	2,605.31	344.89	233.07	1,270.55	4,453.82	7.40	329.58	4,783.41	(-891.69)	(-18.64)	
2017-18	4,783.41	5.01	130.00	1,138.06	6,056.48	7.21	436.67	6,493.15	(-1,032.76)	(-15.91)	
2018-19	6,493.15	5.46	414.33	2,415.01	9,327.95	6.94	647.36	9,975.31	(-1,402.35)	(-14.06)	
2019-20	9,975.31	5.03	250.00	1,449.51	11,679.85	6.70	782.55	12,462.40	(-1,698.30)	(-13.63)	
2020-21	12,462.40	0.01	290.29	2,462.80	15,215.50	6.60	1,004.22	16,219.72	(-3,153.36)	(-19.44)	
<b>Total</b>											
2014-15	0.00	8,659.96	1,765.38	3,631.62	14,056.96	7.00	983.99	15,040.95	(-2,264.76)	(-15.06)	
2015-16	15,040.95	619.72	235.66	4,245.14	20,141.47	8.50	1,712.02	21,853.49	(-2,747.00)	(-12.57)	
2016-17	21,853.49	2,607.50	233.07	5,807.64	30,501.70	7.40	2,257.13	32,758.83	(-6,300.09)	(-19.23)	

Financial year	Opening Balance of Present Value of Investment	Investment on historical cost basis in the form of Equity and Grants and Subsidies				Total Investment at the end of the year	Average rate of interest on government borrowings (in %)	Minimum expected return to recover cost of funds for the year	Present value of total investment at the end of the year	Total Earnings/Losses for the year	Rate of Real Return on the basis of PV of Investment
		Equity	Interest free loans	Subsidies / Grants	Total						
	i	ii	iii	iv	(v) = (ii+ iii+iv)	vi=(i+v)	vii	viii=(vi*vii)/100	ix= (vi+ viii)	x	xi
2017-18	32,758.83	5,349.46	130.00	5,631.19	11,110.65	43,869.48	7.21	3,162.99	47,032.47	(-4,959.57)	(-10.54)
2018-19	47,032.47	7,282.29	414.33	8,235.86	15,932.48	62,964.95	6.94	4,369.77	67,334.71	(-7,233.42)	(-10.74)
2019-20	67,334.71	2,005.03	250.00	6,659.35	8,914.38	76,249.09	6.70	5,108.69	81,357.78	(-6,379.69)	(-7.84)
2020-21	81,357.78	1.96	290.29	8,284.91	8,577.16	89,934.94	6.60	5,935.71	95,870.65	(-9,567.00)	(-9.98)
<b>Total</b>		<b>26,525.92</b>	<b>3,318.73</b>	<b>42,495.71</b>	<b>72,340.36</b>						



### Appendix 5.8

#### Statement showing list of PSUs where Statutory Auditor's Report was revised

(Reference to paragraph 5.14.2, page 151)

Sl. No.	Name of the PSU	Year of Accounts
<b>Power Sector PSUs</b>		
1	Telangana State Renewable Energy Development Corporation Limited	2017-18
<b>Non-Power Sector PSUs</b>		
2	Hyderabad Growth Corridor Limited	2015-16
3	Telangana Water Resources Development Corporation Limited	2019-20
4	Hyderabad Road Development Corporation Limited	2018-19
5	Pashamylaram Textile Park	2014-15
6	Telangana State Water Resources Infrastructure Development Corporation Limited	2018-19
7	Telangana State Industrial Infrastructure Corporation Limited	2016-17

### Appendix 5.9

#### Statement showing list of PSUs where accounts comments were issued by the CAG

(Reference to paragraph 5.14.3, page 152)

Sl. No.	Name of the PSU	Year of Accounts
<b>Power Sector PSUs</b>		
1	Northern Power Distribution Company of Telangana Limited	2019-20
2	Transmission Corporation of Telangana Limited	2019-20
3	Telangana State Renewable Energy Development Corporation Limited	2017-18
<b>Non-Power Sector PSUs</b>		
4	Hyderabad Growth Corridor Limited	2015-16
5	Hyderabad Growth Corridor Limited	2016-17
6	Telangana Water Resources Development Corporation Limited	2019-20
7	Telangana State Water Resources Infrastructure Development Corporation Limited	2018-19
8	Telangana State Forest Development Corporation Limited	2017-18
9	Telangana State Industrial Infrastructure Corporation Limited	2016-17
10	Telangana State Urban Finance Infrastructure Development Corporation Limited	2017-18
11	Hyderabad Road Development Corporation Limited	2018-19
12	Telangana State Police Housing Corporation Limited	2018-19
13	Telangana State Civil Supplies Corporation Limited	2015-16
14	Telangana Drinking Water Supply Corporation Limited	2017-18

**Appendix 5.10****Statement showing list of PSUs which did not comply with Accounting Standards/Indian Accounting Standards as reported by Statutory Auditor***(Reference to paragraph 5.15, page 155)*

Sl. No.	Name of the PSU	Year of Accounts	Number of Accounting Standard/ Ind AS
<b>Power Sector PSUs</b>			
1	Northern Power Distribution Company of Telangana Limited	2019-20	AS-12, AS-13, AS-16, AS-28
2	Transmission Corporation of Telangana Limited	2019-20	Ind AS -8, Ind AS -12, Ind AS -109
3	Telangana State Renewable Energy Development Corporation Limited	2017-18	AS-2, AS-9
<b>Non-Power Sector PSUs</b>			
4	Telangana State Agro Industries Development Corporation Limited	2017-18	AS-2
5	Telangana State Civil Supplies Corporation Limited	2015-16	AS-15
6	Telangana State Industrial Infrastructure Corporation Limited	2016-17	AS-2, AS-9, AS-13

**Appendix 5.11****Statement showing list of PSUs where Management Letters were issued***(Reference to paragraph 5.16, page 156)*

Sl. No.	Name of the Company	Year of Account
<b>Power Sector PSUs</b>		
1	Northern Power Distribution Company of Telangana Limited	2019-20
2	Transmission Corporation of Telangana Limited	2019-20
<b>Non-Power Sector PSUs</b>		
3	Telangana State Agro Industries Development Corporation Limited	2017-18
4	Hyderabad Growth Corridor Limited	2015-16
5	Hyderabad Growth Corridor Limited	2016-17
6	Telangana Drinking Water Supply Corporation Limited	2017-18
7	Telangana State Industrial Infrastructure Corporation Limited	2016-17
8	Telangana State Urban Finance Infrastructure Development Corporation Limited	2017-18
9	Hyderabad Road Development Corporation Limited	2018-19
10	Telangana State Civil Supplies Corporation Limited	2015-16
11	Pashamylaram Textile Park	2014-15